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## City Property Tax – FY 2009

### ISSUE

This **Issue Review** provides FY 2009 city taxable value, tax rate, and property tax revenue statistics, with comparisons to FY 2008 and to FY 2001. A discussion of the impact of the residential rollback on the tax base of cities and the growth in Tax Increment Financing (TIF) is also included.

### AFFECTED AGENCIES

Iowa's 947 cities

### BACKGROUND

Within certain limits, Iowa cities are allowed to levy taxes against the value of taxable property within the city's borders.<sup>1</sup> Each city has a single city rate for all non-agricultural property. The amount of tax paid on city property is determined by the total taxable value of the city times the city rate. For the tax total to increase from the previous year, either taxable value must increase, the rate must increase, or both. Growth in the amount of city taxes paid may be evaluated as to its source, namely growth in taxable value and growth in average tax rates.

Since the late 1970s, Iowa provides limits on the annual percent of statewide taxable value growth a class of property may experience due to revaluation (value appreciation) of existing property. This limitation is called the "rollback" and it represents the percentage of a property's assessed value that is subject to taxation. A rollback of 45.00% means a \$100,000 property has a taxable value of \$45,000.

As of Assessment Year 2007 (Fiscal Year 2009), the rollback for residential property stood at 44.0803% of assessed value, while the remaining classes of property (commercial, etc.) were taxed at or near 100.0% of assessed value. Since FY 2001, the rollback for residential property decreased from 54.85% to 44.08%, shielding an additional 10.8% of residential assessed value from taxation.

Part of Iowa's assessment limitation law links the taxable value growth of residential and agricultural property statewide. The law specifies that the taxable value of one class may not grow faster than the other. This "Ag Tie" has limited the growth in residential taxable value and significantly lowered the rollback percentage for residential property. Due to the recent high corn and soybean prices and the process of calculating the assessed value of agricultural property, it can be projected with considerable certainty that this "Ag Tie" will not limit statewide residential taxable value growth for the next seven years. This will allow statewide taxable

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<sup>1</sup> Property tax rates are expressed as "dollars per thousand", so a property with a taxable value of \$45,000 and a city tax rate of \$13.00 per thousand would be subject to \$585 in city taxes for the year, prior to any tax credits.

value to grow faster than any time since the 1980s. Due to the current low level of the residential rollback, this will happen even if the statewide market value of residential property in Iowa declines.

The majority of city taxes paid go to support the general functions of city government. Iowa's Tax Increment Financing laws (see Chapter 403, Code of Iowa) allow a portion of city taxes, as well as taxes from other levy authorities such as counties and schools, to be diverted to economic development activities of cities, and in some cases, counties and community colleges.

## CURRENT SITUATION

### Taxable Value and Tax Rates

For FY 2009, the property tax levies of Iowa's 947 city governments generates a total of \$1.073 billion<sup>2</sup> in property tax payments from non-agricultural property, an increase of \$64.0 million (6.3%) compared to FY 2008. **Appendix A** provides the property tax components by city population category,<sup>3</sup> comparing FY 2009 to FY 2008. As a category, Iowa's 10 largest cities increased the tax rate \$0.12 per thousand while the other categories saw more modest growth or tax rate reductions. All city categories experienced at least 4.9% growth in taxable value compared to FY 2008.

Compared to FY 2001, the \$1.073 billion represents an increase of \$358.1 million, for an average annual rate of growth equal to 5.2% over eight fiscal years. **Appendix B** provides the Property tax components by city category, comparing FY 2009 to FY 2001.

**Table 1** displays city taxes paid by the six city population categories. The **Table** shows that nearly one-half of all city property tax collected in Iowa is from Iowa's 10 largest cities, and the average tax rate tends to be higher for larger cities and lower for smaller locations.

Population	Number of Cities	Average Tax Rate	Taxable Value	Taxes Paid
Greater than 50,000	10	\$15.40	\$32,352.0	\$498.2
10,000 to 50,000	24	12.85	18,853.1	242.2
3,000 to 10,000	76	13.57	13,751.9	186.7
1,000 to 3,000	164	13.13	7,005.3	92.0
500 to 1,000	194	10.34	3,415.1	35.3
Less than 500	479	9.11	2,006.2	18.3
Exempt	N/A	0.00	29.8	0.0
All Cities	947	\$13.86	\$77,413.4	\$1,072.6

<sup>2</sup> The FY 2009 amount of \$1.073 billion includes gas and electric property tax replacement payments and Tax Increment Financing revenue derived from the city tax rate but does not include \$1.1 million in taxes collected on city agricultural land.

<sup>3</sup> The "Exempt" category represents taxable property exempt from the city portion of the consolidated property tax rate though Section 368.11, Code of Iowa and the exemption involves recently-annexed property.

**Table 2** provides a breakdown of the average annual rate of growth in city taxes paid, by growth source and by city population category between FY 2001 and FY 2009. Tax revenue grows either by increases in the tax base (taxable value) or increases in the tax rate, or both. The **Table** shows the average rate grew fastest in Iowa's 10 largest cities. The **Table** also shows taxable value growth was highest on average in cities with populations between 3,000 and 50,000. All city categories experienced growth in both taxable value and in tax rates over the eight years.<sup>4</sup> The fastest growth in city taxes paid was experienced in cities with a population between 3,000 and 50,000, with slowest growth in cities under 500.

<u>Population</u>	<u>Number of Cities</u>	<u>Average Tax Rate</u>	<u>Taxable Value</u>	<u>Taxes Paid</u>
Greater than 50,000	10	1.2%	3.9%	5.1%
10,000 to 50,000	24	0.9%	4.6%	5.6%
3,000 to 10,000	76	1.0%	4.6%	5.7%
1,000 to 3,000	164	0.7%	3.9%	4.6%
500 to 1,000	194	0.5%	3.9%	4.4%
Less than 500	479	0.3%	3.2%	3.5%
All Cities	947	1.0%	4.2%	5.2%

### Taxable Value by Property Class

**Table 3** provides the property classification breakdown of taxable property value within the city categories. Iowa's larger cities have a relatively higher dependence on commercial taxable value while Iowa's smaller cities depend more on residential taxable value. The **Table** also shows that for each city category the residential and commercial classifications together account for 88.2% to 91.1% of total taxable value. The remaining property value is industrial, gas and electric utility,<sup>5</sup> and other classifications.

<sup>4</sup> On average, the cities in each of the six populations experienced growth in both taxable value and tax rate. The experience of individual cities within each class varies. **Appendix F** provides a breakdown of the number of cities with taxable value and rate growth from FY 2001 to FY 2009 and FY 2008 to FY 2009.

<sup>5</sup> Gas and electric utility property is not subject to the property tax, but instead pays a property tax replacement excise tax. The excise tax is converted to a taxable value for local budget purposes, but the taxable value times the tax rate accurately reflects the replacement excise tax paid on gas and electric utility property and the replacement excise tax revenue is used in the same manner by local governments as property tax revenue.

**Table 3**  
**Percent of City Taxable Value by Class - FY 2009**

Population	Number of Cities	Residential	Commercial	Industrial/ Other	Gas & Electric	Total
Greater than 50,000	10	45.9%	45.1%	5.1%	3.9%	100.0%
10,000 to 50,000	24	52.1%	39.0%	6.0%	2.9%	100.0%
3,000 to 10,000	76	54.4%	33.8%	8.9%	2.9%	100.0%
1,000 to 3,000	164	63.0%	27.8%	7.2%	2.0%	100.0%
500 to 1,000	194	66.9%	24.1%	6.4%	2.6%	100.0%
Less than 500	479	65.9%	25.2%	5.7%	3.3%	100.0%
All Cities	947	51.9%	38.6%	6.2%	3.2%	100.0%

The taxable value of city residential and commercial property both grew by \$11.1 billion between FY 2001 and FY 2009. Over that period, industrial taxable value decreased \$607.7 million (-11.2%) and the taxable value of gas and electric utility property decreased \$40.7 million (-1.6%). This information is detailed in **Appendix C** and **Appendix D**.

#### Tax Increment Financing

Of the city property tax amount paid for FY 2009, \$988.4 million (92.2% of the total) is used for general city budget purposes and \$84.2 million (7.8% of the total) is diverted to economic development through Tax Increment Financing.

In FY 2001, \$39.3 million of city taxes paid was devoted to TIF, and by FY 2009, the amount had grown to \$84.2 million<sup>6</sup> (see **Table 4**). **Appendix E** provides further details comparing FY 2009 to FY 2001 and shows that while city tax revenue devoted to general purposes grew at an average annual rate of 4.9% across all cities, the average annual rate of TIF growth was more than twice that rate (10.0%). The growth rate was significant across all city population categories.

**Table 4**  
**City Taxes Supporting Tax Increment Financing - FY 2001 & FY 2009**

Dollars in Millions

Columns may not add due to rounding

Population	Number of Cities	FY 2001 City Taxes to TIF	FY 2009 City Taxes to TIF	\$ Growth in City Taxes to TIF	Average Annual Growth Rate
Greater than 50,000	10	\$14.0	\$29.8	\$15.7	9.8%
10,000 to 50,000	24	8.1	19.0	10.9	11.3%
3,000 to 10,000	76	9.9	21.1	11.2	9.9%
1,000 to 3,000	164	5.5	10.0	4.5	7.6%
500 to 1,000	194	1.4	3.7	2.3	13.0%
Less than 500	479	0.3	0.6	0.3	9.6%
All Cities	947	\$39.3	\$84.2	\$44.9	10.0%

<sup>6</sup> The \$84.2 million in FY 2009 TIF revenue represents only the portion raised by the city tax rate. Total TIF revenue from all government property tax rates totaled \$260.2 million in FY 2009, up 9.4% from FY 2008 and 124.1% from FY 2001. City government TIF projects account for 94.2% of all FY 2009 TIF revenue.

**SUMMARY**

Fiscal year 2009 city property tax paid was 6.3% higher than FY 2008, 1.1 percentage points above the average annual growth rate for the FY 2001 to FY 2009 period. The majority of the FY 2009 increase was due to increased taxable value. The average tax rate also increased in FY 2009, although at a much slower pace than the 1.0% annual growth in the average tax rate shown over the eight-year period.

Over those eight years, city taxable value has increased at an average annual rate of 4.2%, while the average city tax rate has risen from \$12.79 per thousand in FY 2001 to \$13.86 per thousand in FY 2009, an average annual rate of growth of 1.0%. The combination of taxable value and tax rate growth has produced an average annual growth of 5.2% in city taxes paid. By comparison, State General Fund revenue is projected to decrease 0.5% in FY 2009, with an average annual growth rate of 3.4% over the past eight years.

Statewide, FY 2009 residential taxable value represents just over one-half of all the taxable value of Iowa's 947 cities. Despite the impact of a residential rollback decreasing from 54.85% in FY 2001 to 44.08% in FY 2009, the residential percentage of total city taxable value is essentially unchanged over that time.

Residential taxable value is considerably more important to smaller Iowa cities. Despite the impacts of the rollback, Iowa's smallest 673 cities are more dependent now on residential taxable value than they were in FY 2001. The "Ag Tie" is not expected to limit taxable value growth of residential property over the next seven years and this should result in residential property paying an increased share of city taxes over that time.

Commercial taxable value grew in importance to Iowa cities over the eight years, from 33.7% of total taxable value in FY 2001 to 38.6% in FY 2009. Since the residential share was essentially unchanged statewide, the shift is due to reduced importance of industrial and gas and electric utility taxable value. In addition, the rate of new commercial property construction over the eight years exceeded the rate of construction for the other property classes.

Commercial taxable value is much more important to Iowa's larger cities, and that importance has increased considerably since FY 2001, while industrial and gas and electric utility property has become much less important.

Over the past eight years, the percentage of city taxes paid that goes to economic development through Tax Increment Financing has grown by 42.8%, rising from 5.5% in FY 2001 to 7.9% of city property tax paid in FY 2009. Significant growth is shown in all population categories. The amount of total property tax dollars supporting TIF from all government tax levies has grown from \$116.1 million in FY 2001 to \$260.2 million in FY 2009.

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## Appendix A

Columns may not add due to rounding

### City Taxes - FY 2008

Rates in Dollars, Taxable Value and Taxes Paid in Millions of Dollars

Population	Number of Cities	Average Tax Rate	Taxable Value	Taxes Paid
Greater than 50,000	10	\$15.28	\$30,828.4	\$470.9
10,000 to 50,000	24	12.93	17,713.8	229.0
3,000 to 10,000	76	13.51	12,791.1	172.8
1,000 to 3,000	164	13.12	6,557.5	86.0
500 to 1,000	194	10.45	3,106.5	32.5
Less than 500	479	9.25	1,885.2	17.4
Exempt	N/A	0.00	32.5	0.0
<b>All Cities</b>	<b>947</b>	<b>\$13.83</b>	<b>\$72,914.8</b>	<b>\$1,008.6</b>

### City Taxes- FY 2009

Rates in Dollars, Taxable Value and Taxes Paid in Millions of Dollars

Population	Number of Cities	Average Tax Rate	Taxable Value	Taxes Paid
Greater than 50,000	10	\$15.40	\$32,352.0	\$498.2
10,000 to 50,000	24	12.85	18,853.1	242.2
3,000 to 10,000	76	13.57	13,751.9	186.7
1,000 to 3,000	164	13.13	7,005.3	92.0
500 to 1,000	194	10.34	3,415.1	35.3
Less than 500	479	9.11	2,006.2	18.3
Exempt	N/A	0.00	29.8	0.0
<b>All Cities</b>	<b>947</b>	<b>\$13.86</b>	<b>\$77,413.4</b>	<b>\$1,072.6</b>

### Growth - FY 2008 to FY 2009

Rates in Dollars, Taxable Value and Taxes Paid in Millions of Dollars

Population	Number of Cities	Average Tax Rate	Taxable Value	Taxes Paid
Greater than 50,000	10	\$0.12	\$1,523.7	\$27.3
10,000 to 50,000	24	-0.08	1,139.3	13.2
3,000 to 10,000	76	0.07	960.8	13.9
1,000 to 3,000	164	0.01	447.9	6.0
500 to 1,000	194	-0.11	308.6	2.8
Less than 500	479	-0.14	121.0	0.8
Exempt	N/A	0.00	-2.7	0.0
<b>All Cities</b>	<b>947</b>	<b>\$0.02</b>	<b>\$4,498.6</b>	<b>\$64.0</b>

### Percent Change in City Tax by Component - FY 2008 to FY 2009

Population	Number of Cities	Average Tax Rate	Taxable Value	Taxes Paid
Greater than 50,000	10	0.8%	4.9%	5.8%
10,000 to 50,000	24	-0.6%	6.4%	5.8%
3,000 to 10,000	76	0.5%	7.5%	8.0%
1,000 to 3,000	164	0.1%	6.8%	6.9%
500 to 1,000	194	-1.1%	9.9%	8.7%
Less than 500	479	-1.5%	6.4%	4.8%
<b>All Cities</b>	<b>947</b>	<b>0.2%</b>	<b>6.2%</b>	<b>6.3%</b>

## Appendix B

Columns may not add due to rounding

### City Taxes - FY 2001

Rates in Dollars, Taxable Value and Taxes Paid in Millions of Dollars

Population	Number of Cities	Average Tax Rate	Taxable Value	Taxes Paid
Greater than 50,000	10	\$14.01	\$23,891.6	\$334.8
10,000 to 50,000	24	11.93	13,114.8	156.5
3,000 to 10,000	76	12.50	9,613.6	120.2
1,000 to 3,000	164	12.44	5,162.7	64.2
500 to 1,000	194	9.91	2,522.3	25.0
Less than 500	479	8.88	1,561.1	13.9
Exempt	N/A	0.00	15.3	0.0
All Cities	947	\$12.79	\$55,881.5	\$714.5

### City Taxes - FY 2009

Rates in Dollars, Taxable Value and Taxes Paid in Millions of Dollars

Population	Number of Cities	Average Tax Rate	Taxable Value	Taxes Paid
Greater than 50,000	10	\$15.40	\$32,352.0	\$498.2
10,000 to 50,000	24	12.85	18,853.1	242.2
3,000 to 10,000	76	13.57	13,751.9	186.7
1,000 to 3,000	164	13.13	7,005.3	92.0
500 to 1,000	194	10.34	3,415.1	35.3
Less than 500	479	9.11	2,006.2	18.3
Exempt	N/A	0.00	29.8	0.0
All Cities	947	\$13.86	\$77,413.4	\$1,072.6

### Growth - FY 2001 to FY 2009

Rates in Dollars, Taxable Value and Taxes Paid in Millions of Dollars

Population	Number of Cities	Average Tax Rate	Taxable Value	Taxes Paid
Greater than 50,000	10	\$1.39	\$8,460.4	\$163.5
10,000 to 50,000	24	0.91	5,738.3	85.7
3,000 to 10,000	76	1.07	4,138.3	66.4
1,000 to 3,000	164	0.69	1,842.6	27.8
500 to 1,000	194	0.43	892.8	10.3
Less than 500	479	0.23	445.1	4.4
Exempt	N/A	0.00	14.5	0.0
All Cities	947	\$1.07	\$21,531.9	\$358.1

### Average Annual Percent Change in City Tax Components FY 2001 to FY 2009

Population	Number of Cities	Average Tax Rate	Taxable Value	Taxes Paid
Greater than 50,000	10	1.2%	3.9%	5.1%
10,000 to 50,000	24	0.9%	4.6%	5.6%
3,000 to 10,000	76	1.0%	4.6%	5.7%
1,000 to 3,000	164	0.7%	3.9%	4.6%
500 to 1,000	194	0.5%	3.9%	4.4%
Less than 500	479	0.3%	3.2%	3.5%
All Cities	947	1.0%	4.2%	5.2%

## Appendix C

Columns may not add due to rounding

### City Taxable Value by Class - FY 2001

Dollars in Millions

Population	Number of Cities	Residential	Commercial	Industrial/ Other	Gas & Electric	Total
Greater than 50,000	10	\$11,085.9	\$9,667.0	\$1,899.2	\$1,239.5	\$23,891.6
10,000 to 50,000	24	6,790.4	4,272.3	1,445.7	606.5	13,114.8
3,000 to 10,000	76	5,313.1	2,714.9	1,217.6	368.0	9,613.6
1,000 to 3,000	164	3,279.9	1,253.4	470.0	159.5	5,162.7
500 to 1,000	194	1,629.9	496.6	294.7	101.2	2,522.3
Less than 500	479	971.5	411.2	105.0	73.4	1,561.1
Exempt	N/A	2.5	4.4	8.3	0.2	15.3
All Cities	947	\$29,073.1	\$18,819.8	\$5,440.4	\$2,548.2	\$55,881.5

### City Taxable Value by Class - FY 2009

Dollars in Millions

Population	Number of Cities	Residential	Commercial	Industrial/ Other	Gas & Electric	Total
Greater than 50,000	10	\$14,841.3	\$14,600.3	\$1,644.9	\$1,265.6	\$32,352.0
10,000 to 50,000	24	9,822.8	7,360.8	1,125.8	543.7	18,853.1
3,000 to 10,000	76	7,478.0	4,651.8	1,219.3	402.8	13,751.9
1,000 to 3,000	164	4,410.7	1,947.5	505.7	141.4	7,005.3
500 to 1,000	194	2,284.9	821.9	219.5	88.7	3,415.1
Less than 500	479	1,321.5	505.9	113.5	65.3	2,006.2
Exempt	N/A	18.6	7.2	4.0	0.0	29.8
All Cities	947	\$40,177.8	\$29,895.5	\$4,832.7	\$2,507.4	\$77,413.4

### Dollar Change in Taxable Value - FY 2001 to FY 2009

Dollars in Millions

Population	Number of Cities	Residential	Commercial	Industrial/ Other	Gas & Electric	Total
Greater than 50,000	10	\$3,755.4	\$4,933.3	\$-254.4	\$26.1	\$8,460.4
10,000 to 50,000	24	3,032.5	3,088.5	-319.9	-62.8	5,738.3
3,000 to 10,000	76	2,164.9	1,936.9	1.7	34.8	4,138.3
1,000 to 3,000	164	1,130.8	694.2	35.8	-18.1	1,842.6
500 to 1,000	194	655.0	325.4	-75.1	-12.5	892.8
Less than 500	479	350.0	94.7	8.5	-8.1	445.1
Exempt	N/A	16.1	2.7	-4.2	-0.2	14.5
All Cities	947	\$11,104.7	\$11,075.7	\$-607.7	\$-40.7	\$21,531.9

### Percent Change in Taxable Value - FY 2001 to FY 2009

Population	Number of Cities	Residential	Commercial	Industrial/ Other	Gas & Electric	Total
Greater than 50,000	10	33.9%	51.0%	-13.4%	2.1%	35.4%
10,000 to 50,000	24	44.7%	72.3%	-22.1%	-10.3%	43.8%
3,000 to 10,000	76	40.7%	71.3%	0.1%	9.5%	43.0%
1,000 to 3,000	164	34.5%	55.4%	7.6%	-11.4%	35.7%
500 to 1,000	194	40.2%	65.5%	-25.5%	-12.4%	35.4%
Less than 500	479	36.0%	23.0%	8.1%	-11.0%	28.5%
All Cities	947	38.2%	58.9%	-11.2%	-1.6%	38.5%

## Appendix D

Columns may not add due to rounding

### Percent of City Taxable Value by Class - FY 2001

Population	Number of Cities	Residential	Commercial	Industrial/ Other	Gas & Electric	Total
Greater than 50,000	10	46.4%	40.5%	7.9%	5.2%	100.0%
10,000 to 50,000	24	51.8%	32.6%	11.0%	4.6%	100.0%
3,000 to 10,000	76	55.3%	28.2%	12.7%	3.8%	100.0%
1,000 to 3,000	164	63.5%	24.3%	9.1%	3.1%	100.0%
500 to 1,000	194	64.6%	19.7%	11.7%	4.0%	100.0%
Less than 500	479	62.2%	26.3%	6.7%	4.7%	100.0%
All Cities	947	52.0%	33.7%	9.7%	4.6%	100.0%

### Percent of City Taxable Value by Class - FY 2009

Population	Number of Cities	Residential	Commercial	Industrial/ Other	Gas & Electric	Total
Greater than 50,000	10	45.9%	45.1%	5.1%	3.9%	100.0%
10,000 to 50,000	24	52.1%	39.0%	6.0%	2.9%	100.0%
3,000 to 10,000	76	54.4%	33.8%	8.9%	2.9%	100.0%
1,000 to 3,000	164	63.0%	27.8%	7.2%	2.0%	100.0%
500 to 1,000	194	66.9%	24.1%	6.4%	2.6%	100.0%
Less than 500	479	65.9%	25.2%	5.7%	3.3%	100.0%
All Cities	947	51.9%	38.6%	6.2%	3.2%	100.0%

### Change in % of City Taxable Value by Class - FY 2001 to FY 2009

Population	Number of Cities	Residential	Commercial	Industrial/ Other	Gas & Electric	Total
Greater than 50,000	10	-0.5%	4.7%	-2.9%	-1.3%	0.0%
10,000 to 50,000	24	0.3%	6.5%	-5.1%	-1.7%	0.0%
3,000 to 10,000	76	-0.9%	5.6%	-3.8%	-0.9%	0.0%
1,000 to 3,000	164	-0.6%	3.5%	-1.9%	-1.1%	0.0%
500 to 1,000	194	2.3%	4.4%	-5.3%	-1.4%	0.0%
Less than 500	479	3.6%	-1.1%	-1.1%	-1.4%	0.0%
All Cities	947	-0.1%	4.9%	-3.5%	-1.3%	0.0%

## Appendix E

Columns may not add due to rounding

### City Taxes Supporting General Government - FY 2001 & FY 2009

Dollars in Millions

Population	Number of Cities	FY 2001 Regular City Taxes	FY 2009 Regular City Taxes	\$ Growth in Regular City Taxes	Average Annual Growth Rate
Greater than 50,000	10	\$320.7	\$468.5	\$147.7	4.9%
10,000 to 50,000	24	148.4	223.2	74.7	5.2%
3,000 to 10,000	76	110.3	165.5	55.2	5.2%
1,000 to 3,000	164	58.7	82.0	23.3	4.3%
500 to 1,000	194	23.6	31.6	8.0	3.7%
Less than 500	479	13.6	17.7	4.1	3.4%
All Cities	947	\$675.2	\$988.4	\$313.2	4.9%

### City Taxes Supporting Tax Increment Financing - FY 2001 & FY 2009

Dollars in Millions

Population	Number of Cities	FY 2001 City Taxes to TIF	FY 2009 City Taxes to TIF	\$ Growth in City Taxes to TIF	Average Annual Growth Rate
Greater than 50,000	10	\$14.0	\$29.8	\$15.7	9.8%
10,000 to 50,000	24	8.1	19.0	10.9	11.3%
3,000 to 10,000	76	9.9	21.1	11.2	9.9%
1,000 to 3,000	164	5.5	10.0	4.5	7.6%
500 to 1,000	194	1.4	3.7	2.3	13.0%
Less than 500	479	0.3	0.6	0.3	9.6%
All Cities	947	\$39.3	\$84.2	\$44.9	10.0%

### Total City Taxes Paid - FY 2001 & FY 2009

Dollars in Millions

Population	Number of Cities	FY 2001 City Taxes Paid	FY 2009 City Taxes Paid	\$ Growth in City Taxes Paid	Average Annual Growth Rate
Greater than 50,000	10	\$334.8	\$498.2	\$163.5	5.1%
10,000 to 50,000	24	156.5	242.2	85.7	5.6%
3,000 to 10,000	76	120.2	186.7	66.4	5.7%
1,000 to 3,000	164	64.2	92.0	27.8	4.6%
500 to 1,000	194	25.0	35.3	10.3	4.4%
Less than 500	479	13.9	18.3	4.4	3.5%
All Cities	947	\$714.5	\$1,072.6	\$358.1	5.2%

## Appendix F

<b>Number of Cities with Increased Taxable Value and Property Tax Rate Changes FY 2001 vs. FY 2009</b>						
Population	Number of Cities	Taxable Value Decreases	Taxable Value Increases	Tax Rate Decreases	No Change in Tax Rate	Tax Rate Increases
Greater than 50,000	10	0	10	1	1	8
10,000 to 50,000	24	3	21	2	0	22
3,000 to 10,000	76	3	73	14	1	61
1,000 to 3,000	164	10	154	50	2	112
500 to 1,000	194	17	177	70	7	117
Less than 500	479	89	390	126	73	280
All Cities	947	122	825	263	84	600

A tax rate change of less than \$0.01 per thousand was considered "No Change."

<b>Number of Cities with Increased Taxable Value and Property Tax Rate Changes FY 2008 vs. FY 2009</b>						
Population	Number of Cities	Taxable Value Decreases	Taxable Value Increases	Tax Rate Decreases	No Change in Tax Rate	Tax Rate Increases
Greater than 50,000	10	0	10	4	2	4
10,000 to 50,000	24	4	20	12	4	8
3,000 to 10,000	76	5	71	28	18	30
1,000 to 3,000	164	24	140	71	20	73
500 to 1,000	194	29	165	82	27	85
Less than 500	479	111	368	187	135	157
All Cities	947	173	774	384	206	357

A tax rate change of less than \$0.01 per thousand was considered "No Change."