MEMORANDUM

TO:

County Council

FROM:

Steve Willis, County Administrator

SW

TODAY'S DATE:

May 9, 2019

DUE DATE:

N/A

SUBJECT:

Tax Example Sheets

Attached are the standard tax impact example sheets we provide with the budget. I need to point out that this year I am using a house price of \$169,000 rather than our traditional \$100,000 house value. This is the median house price in Lancaster County. For this reason the tax impact on the house will be higher than it would have been last year.

I am providing two examples for your consideration.

- 1. The example labeled W/O List is the tax example for the budget as presented to Council at the Committee of the Whole meeting. This includes a 3.3 mil increase in the General Fund.
- 2. The example labeled With List is the same as item one with the following inclusions which were discussed at the Committee of the Whole meeting.
 - a. Two deputies for the Sheriff's Office at \$79,481 each (vehicle from fund balance).
 - b. Zoning Assistant for the Zoning Office at \$67,099.
 - c. Program Supervisor for Parks and Recreation at \$59,510.
 - d. Transition Indian Land Site Supervisor at Parks and Recreation from part-time to full-time at \$40,000 (this assumes maximum insurance and fringe actual may be lower).

The cost of the above items adds one mil to the total for a millage increase of 4.3 mils.

SW

cc: Alison Alexander, Deputy County Administrator Veronica Thompson, CFO, Financial Services Director Kim Belk, Budget Analyst An Owner Occupied Home with a market value of:

Profile

\$169,000

	All Owner Occupied	1 1011	o with a file	intot value	01.		\$109,000
Data	Two (2) Vehicles with a combined market value of:						\$35,000
				THE ACT OF THE PARTY OF THE PAR			P. 144
Item					Current	Proposed	Difference
Taxing	Assessment Ratio - Hom	e.			4.00%	4.00%	0.00%
Data	Assessment Ratio - Vehicles				6.00%	6.00%	0.00%
	Assessed Value - Home				\$6,760.00		\$0.00
	Assessed Value - Vehicles				\$2,100.00	\$2,100.00	\$0.00
	Tax Rate in Mils				105.9	112.5	6.6
	Sales Tax Credit Factor	***************************************			.000572	.000723	.000151
Tax on	Gross Tax	(+)			\$715.88	\$760.50	\$44.62
Home	Minus Credit Amount =	(-)			\$96.67	\$122.19	\$25.52
	Net Tax	(=)			\$619.22	\$638.31	\$19.10
Tax on	Gross Tax	(+)			\$222.39	\$236.25	\$13.86
Vehicles	Minus Credit Amount =	(-)			\$20.02	\$25.31	\$5.29
	Net Tax	(=)			\$202.37	\$210.95	\$8.58
		()					
Тах	Gross Tax	(+)			\$938.27	\$996.75	\$58.48
Combined	Minus Credit Amount =	(-)			\$116.69	\$147.49	\$30.80
	Net Tax				\$821.59	\$849.26	
	Net Tax	(=)					\$27.67
PROPER	1	(=)	REDIT IMP	ACT FSTIN	\$821.59		
	Net Tax	(=)			\$821.59	\$849.26	\$27.67
PROPER	1	(=)	RESIDENTIAL	RESIDENTIAL	\$821.59 IATE TWO PRIVATE	\$849.26	
ITEM	RTY TAX & SALES TA	(=)	RESIDENTIAL Owner Occ	RESIDENTIAL Rental	\$821.59 MATE TWO PRIVATE AUTOS	\$849.26	\$27.67
	RTY TAX & SALES TA	(=)	RESIDENTIAL	RESIDENTIAL Rental 169,000	\$821.59 IATE TWO PRIVATE AUTOS 35,000	\$849.26	\$27.67
ITEM Market valu	RTY TAX & SALES TA	(=)	RESIDENTIAL Owner Occ 169,000	RESIDENTIAL Rental 169,000	\$821.59 MATE TWO PRIVATE AUTOS 35,000 6.0%	\$849.26 COMMERCIAL 500,000	\$27.67 INDUSTRIAL 1,000,000
Market valu Assessmer Assessed v	ue nt ratio value	(=)	RESIDENTIAL Owner Occ 169,000 4.0% 6,760	RESIDENTIAL Rental 169,000 6.0% 10,140	\$821.59 MATE TWO PRIVATE AUTOS 35,000 6.0% 2,100	\$849.26 COMMERCIAL 500,000 6.0% 30,000	\$27.67 INDUSTRIAL 1,000,000 10.5% 105,000
Market value Assessment Assessed value Current	RTY TAX & SALES TA	(=)	RESIDENTIAL Owner Occ 169,000 4.0% 6,760	RESIDENTIAL Rental 169,000 6.0% 10,140	\$821.59 IATE TWO PRIVATE AUTOS 35,000 6.0% 2,100	\$849.26 COMMERCIAL 500,000 6.0% 30,000 105.9	\$27.67 INDUSTRIAL 1,000,000 10.5% 105,000
Market value Assessment Assessed value Current Fiscal	ue nt ratio value Tax rate in mils Sales tax credit factor	(=)	RESIDENTIAL Owner Occ 169,000 4.0% 6,760 105.9 .000572	RESIDENTIAL Rental 169,000 6.0% 10,140 105.9 .000572	\$821.59 MATE TWO PRIVATE AUTOS 35,000 6.0% 2,100 105.9 .000572	\$849.26 COMMERCIAL 500,000 6.0% 30,000 105.9 .000572	\$27.67 INDUSTRIAL 1,000,000 10.5% 105,000 105.9 .000572
Market value Assessment Assessed value Current	ue nt ratio value Tax rate in mils Sales tax credit factor Gross tax	(=)	RESIDENTIAL Owner Occ 169,000 4.0% 6,760 105.9 .000572 715.88	RESIDENTIAL Rental 169,000 6.0% 10,140 105.9 .000572 1,073.83	\$821.59 IATE TWO PRIVATE AUTOS 35,000 6.0% 2,100 105.9 .000572 222.39	\$849.26 COMMERCIAL 500,000 6.0% 30,000 105.9 .000572 3,177.00	\$27.67 INDUSTRIAL 1,000,000 10.5% 105,000 105.9 .000572 11,119.50
Market value Assessment Assessed value Current Fiscal	ue nt ratio value Tax rate in mils Sales tax credit factor Gross tax Credit amount	(=)	RESIDENTIAL Owner Occ 169,000 4.0% 6,760 105.9 .000572 715.88 -96.67	RESIDENTIAL Rental 169,000 6.0% 10,140 105.9 .000572 1,073.83 -96.67	\$821.59 NATE TWO PRIVATE AUTOS 35,000 6.0% 2,100 105.9 .000572 222.39 -20.02	\$849.26 COMMERCIAL 500,000 6.0% 30,000 105.9 .000572 3,177.00 -286.00	\$27.67 INDUSTRIAL 1,000,000 10.5% 105,000 105.9 .000572 11,119.50 -572.00
Market value Assessment Assessed value Current Fiscal	ue nt ratio value Tax rate in mils Sales tax credit factor Gross tax	(=)	RESIDENTIAL Owner Occ 169,000 4.0% 6,760 105.9 .000572 715.88	RESIDENTIAL Rental 169,000 6.0% 10,140 105.9 .000572 1,073.83	\$821.59 NATE TWO PRIVATE AUTOS 35,000 6.0% 2,100 105.9 .000572 222.39 -20.02	\$849.26 COMMERCIAL 500,000 6.0% 30,000 105.9 .000572 3,177.00	\$27.67 INDUSTRIAL 1,000,000 10.5% 105,000 105.9 .000572 11,119.50
Market value Assessment Assessed value Current Fiscal Year	Tax rate in mils Sales tax credit factor Gross tax Credit amount Billed tax	(=)	RESIDENTIAL Owner Occ 169,000 4.0% 6,760 105.9 .000572 715.88 -96.67 619.22	RESIDENTIAL Rental 169,000 6.0% 10,140 105.9 .000572 1,073.83 -96.67 977.16	\$821.59 MATE TWO PRIVATE AUTOS 35,000 6.0% 2,100 105.9 .000572 222.39 -20.02 202.37	\$849.26 COMMERCIAL 500,000 6.0% 30,000 105.9 .000572 3,177.00 -286.00 2,891.00	\$27.67 INDUSTRIAL 1,000,000 10.5% 105,000 105.9 .000572 11,119.50 -572.00 10,547.50
Market value Assessment Assessed value Current Fiscal Year	rate in mils Sales tax credit factor Gross tax Credit amount Billed tax Tax rate in mils	(=)	RESIDENTIAL Owner Occ 169,000 4.0% 6,760 105.9 .000572 715.88 -96.67 619.22	RESIDENTIAL Rental 169,000 6.0% 10,140 105.9 .000572 1,073.83 -96.67 977.16	\$821.59 NATE TWO PRIVATE AUTOS 35,000 6.0% 2,100 105.9 .000572 222.39 -20.02 202.37	\$849.26 COMMERCIAL 500,000 6.0% 30,000 105.9 .000572 3,177.00 -286.00 2,891.00	\$27.67 INDUSTRIAL 1,000,000 10.5% 105,000 105.9 .000572 11,119.50 -572.00 10,547.50
Market value Assessment Assessed value Current Fiscal Year Next Fiscal	Tax rate in mils Sales tax credit factor Gross tax Credit amount Billed tax Tax rate in mils Sales tax credit factor	(=)	RESIDENTIAL Owner Occ 169,000 4.0% 6,760 105.9 .000572 715.88 -96.67 619.22	RESIDENTIAL Rental 169,000 6.0% 10,140 105.9 .000572 1,073.83 -96.67 977.16 112.5 .000723	\$821.59 NATE TWO PRIVATE AUTOS 35,000 6.0% 2,100 105.9 .000572 222.39 -20.02 202.37 112.5 .000723	\$849.26 COMMERCIAL 500,000 6.0% 30,000 105.9 .000572 3,177.00 -286.00 2,891.00 112.5 .000723	\$27.67 INDUSTRIAL 1,000,000 10.5% 105,000 105.9 .000572 11,119.50 -572.00 10,547.50 112.5 .000723
Market value Assessment Assessed value Current Fiscal Year	Tax rate in mils Sales tax credit factor Gross tax Credit amount Billed tax Tax rate in mils Sales tax credit factor Gross tax	(=)	RESIDENTIAL Owner Occ 169,000 4.0% 6,760 105.9 .000572 715.88 -96.67 619.22 112.5 .000723 760.50	RESIDENTIAL Rental 169,000 6.0% 10,140 105.9 .000572 1,073.83 -96.67 977.16 112.5 .000723 1,140.75	\$821.59 IATE TWO PRIVATE AUTOS 35,000 6.0% 2,100 105.9 .000572 222.39 -20.02 202.37 112.5 .000723 236.25	\$849.26 COMMERCIAL 500,000 6.0% 30,000 105.9 .000572 3,177.00 -286.00 2,891.00 112.5 .000723 3,375.00	\$27.67 INDUSTRIAL 1,000,000 10.5% 105,000 105.9 .000572 11,119.50 -572.00 10,547.50 112.5 .000723 11,812.50
Market value Assessment Assessed value Current Fiscal Year Next Fiscal	Tax rate in mils Sales tax credit factor Gross tax Credit amount Billed tax Tax rate in mils Sales tax credit factor	(=)	RESIDENTIAL Owner Occ 169,000 4.0% 6,760 105.9 .000572 715.88 -96.67 619.22	RESIDENTIAL Rental 169,000 6.0% 10,140 105.9 .000572 1,073.83 -96.67 977.16 112.5 .000723	\$821.59 NATE TWO PRIVATE AUTOS 35,000 6.0% 2,100 105.9 .000572 222.39 -20.02 202.37 112.5 .000723 236.25 -25.31	\$849.26 COMMERCIAL 500,000 6.0% 30,000 105.9 .000572 3,177.00 -286.00 2,891.00 112.5 .000723	\$27.67 INDUSTRIAL 1,000,000 10.5% 105,000 105.9 .000572 11,119.50 -572.00 10,547.50 112.5 .000723

Profile	An Owner Occupied Home with a market value of:				
Data	Two (2) Vehicles with a combined market value of:			\$169,000 \$35,000	
Data	Two (2) veriloies with a combined market value of.				Ψ00,000
Item			Current	Proposed	Difference
Taxing	Assessment Ratio - Hom		4.00%	4.00%	0.00%
Data	Assessment Ratio - Vehi		6.00%	6.00%	0.00%
	Assessed Value - Home	\$6,760.00		\$0.00	
	Assessed Value - Vehicles		\$2,100.00	\$2,100.00	\$0.00
	Tax Rate in Mils		105.9	113.5	7.6
	Sales Tax Credit Factor		.000572	.000723	.000151
Tax on	Gross Tax	(+)	\$715.88	\$767.26	\$51.38
Home	Minus Credit Amount =	(-)	\$96.67	\$122.19	\$25.52
	Net Tax	(=)	\$619.22	\$645.07	\$25.86
Tax on	Gross Tax	(1)	\$222.39	\$238.35	\$4E.00
Vehicles		(+)			\$15.96
venicies	Minus Credit Amount =	(-)	<u>\$20.02</u>	<u>\$25.31</u>	\$5.29
	Net Tax	(=)	\$202.37	\$213.05	\$10.68
Tax	Gross Tax	(+)	\$938.27	\$1,005.61	\$67.34
Combined	Minus Credit Amount =	(-)	\$116.69	\$147.49	\$30.80
	Net Tax	(=)	\$821.59	\$858.12	\$36.53
PROPER	RTY TAX & SALES TA	X CREDIT IMPA	ACT ESTIMATE		, , , , , , , , , , , , , , , , , , ,

ITEM		RESIDENTIAL	RESIDENTIAL	TWO PRIVATE	COMMERCIAL	INDUSTRIAL
		Owner Occ	Rental	AUTOS		
Market value		169,000	169,000	35,000	500,000	1,000,000
Assessment ratio		4.0%	6.0%	6.0%	6.0%	10.5%
Assessed value		6,760	10,140	2,100	30,000	105,000
Current	Tax rate in mils	105.9	105.9	105.9	105.9	105.9
Fiscal	Sales tax credit factor	.000572	.000572	.000572	.000572	.000572
Year	Gross tax	715.88	1,073.83	222.39	3,177.00	11,119.50
	Credit amount	-96.67	-96.67	-20.02	-286.00	-572.00
	Billed tax	619.22	977.16	202.37	2,891.00	10,547.50
		Randon Salar Salar San Salar S		CONTRACTOR		
Next	Tax rate in mils	113.5	113.5	113.5	113.5	113.5
Fiscal	Sales tax credit factor	.000723	.000723	.000723	.000723	.000723
Year	Gross tax	767.26	1,150.89	238.35	3,405.00	11,917.50
	Credit amount	-122.19	-122.19	-25.31	-361.50	-723.00
	Billed tax	645.07	1,028.70	213.05	3,043.50	11,194.50