## 2004 NATIONAL IMPACT FEE SURVEY<sup>1</sup>

This is an update to the author's 2003 survey presented last year at the National Impact Fee Roundtable. The 2003 survey also included a number of other surveys in addition to the author's. This update is limited to the author's survey.

## **Definition of Impact Fee**

The multitude of names used to refer to impact fees is one obstacle to developing an accurate survey of such fees. Common terms used to refer to impact fees include "capacity fees," "facility fees," "system development charges" and "capital recovery fees." Their common characteristics are that (1) they are charged only to new development, (2) they are standardized fees as opposed to ad hoc, negotiated payments and (3) they are designed and used to fund capital improvements needed to serve growth.

Utility Connection Fees. Water and wastewater connection fees that are used fund growth-related capital improvements should be classified as impact fees. However, connection fees often mix impact fee components with service fees that cover other types of costs, such as the purchase of a water meter, the inspection of the connection, or the administrative cost of establishing a new customer account. This presents the researcher with a problem. Counting only clearly labeled water and wastewater impact fees is likely to under-represent them, but seldom are there sufficient resources to interview local officials to determine what portion of a connection fee is actually an impact fee. As a general rule, a single-family connection fee in excess of \$1,000 for either water or wastewater is likely to be an impact fee in whole or part. Because water and wastewater fees preceded other kinds of impact fees, they are often less controversial than other types of impact fees. For these reason, it is often useful to look at "non-utility" impact fees separately from total impact fees.

**Fees-in-Lieu.** Fees charged in-lieu of land dedication for parks and schools are conceptually very similar to impact fees, and should also be counted in an impact fee survey. Essentially, they function much like an impact fee for the land component of the facility. Indeed, some communities use an impact fee for the construction cost component, and combine that with a land dedication/fee-in-lieu requirement for the land component. In California, park fees in-lieu of land dedication are known as "Quimby fees," after the name of the 1966 state act authorizing such fees. Because they are not labeled as impact fees, land dedication fees-in-lieu are often overlooked in impact fee surveys.

**Development Taxes.** Another class of fees that is functionally very similar to impact fees is the development tax, which is sometimes also referred to as a development excise tax, privilege tax or facilities tax. This is a tax that only applies to new development, often on a per square foot basis, and is earmarked for capital improvements. For example, Boulder, Colorado hired consultants to conduct a nexus study and adopted an ordinance that had all of the trappings of an impact fee ordinance, including the earmarking of funds for specific types of capital facilities and providing credit against the charges for developer-constructed improvements, but instead of adopting them as impact fees adopted them as development taxes. The author includes development taxes in his impact fee survey.

<sup>&</sup>lt;sup>1</sup>Presented at the 10<sup>th</sup> annual National Impact Fee Roundtable in Naples, Florida, October 20-22, 2004. The author, Clancy Mullen, is director of infrastructure finance with Duncan Associates in Austin, Texas.

## **Some Caveats**

The results of impact fee surveys can easily be misinterpreted. This can be avoided if the reader keeps the following caveats in mind.

Not Exhaustive Samples. Most impact fee surveys only include communities that do charge impact fees, and exclude those that do not. The author's survey is no exception. Thus, an "average impact fee" must be understood as an average fee for those communities that charge impact fees, not as an average for all communities. Although in California state limits on local taxing authority and relatively liberal impact fee enabling legislation have combined to make impact fees virtually universal, in most other parts of the country communities that have impact fees (other than the ubiquitous water and wastewater connection fees) still tend to be in the minority.

Average Total or Total Average. In this survey, average fees are presented for a variety of capital facilities. These averages exclude communities that are represented in the survey but do not charge impact fees for the particular facility type. One could sum these average fees by facility type, but this "total of the average fees" does not represent the average fee for communities that charge impact fees. A more meaningful statistic, and the one reported here, is the "average of the total impact fees" charged by all communities represented in the survey.

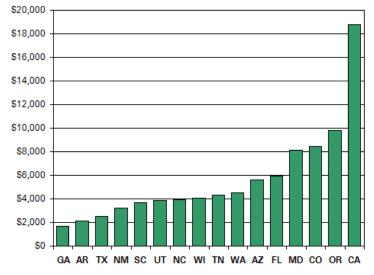
Not Random Samples. Impact fee surveys tend to be opportunistic. For the most part, the inclusion of a community is determined by how readily available the information is. Communities that post their fee schedules on the internet are more likely to be included in a survey than communities that do not. Consultants who compile surveys are more likely to include communities that have been clients or that are in the same region with former clients. For example, I compiled extensive surveys of impact fees in Arizona and Florida for client communities in those states. For these reasons, the fact that a state is not well represented in a national survey does not necessarily mean that the state does not have many impact fees (although that may be true).

## Some Survey Results

Average total impact fees per single-family unit, including utility connection fees that function like impact fees, are graphically illustrated for states that have at least three jurisdictions in the survey in Figure 1. Most striking is how much higher the impact fees are in some of the western states (California in particular) than in most of the rest of the country.

The average impact fees derived from the non-random sample of 197 jurisdictions are presented in Table 1 below. Keep in mind that the average fees by facility type exclude jurisdictions in the survey that do

Figure 1
AVG. TOTAL FEE PER SINGLE-FAMILY UNIT



not charge a fee for a particular facility. Similarly, the average total non-utility fee excludes jurisdictions in the survey that only charge water or wastewater fees. Finally, the average total fee is not the sum of average fees for the different types of facilities, but the average total fee charged by

the jurisdictions in the sample (excluding jurisdictions that do not charge any fee for the type of land use or for which information on the fee charged for a land use is not known).

Table 1
NATIONAL AVERAGE IMPACT FEES, 2004

	TONAL AVER			-	
Facility	Single- Family (unit)	Multi- Family (unit)	Retail (1000 sf)	Office (1,000 sf)	Industry (1000 sf)
Roads	\$1,780	\$1,211	\$3,352	\$1,990	\$1,153
Drainage	\$1,102	\$645	\$845	\$628	\$799
Parks	\$1,256	\$1,001	\$493	\$497	\$400
Libraries	\$331	\$247	n/a	n/a	n/a
Fire/EMS	\$287	\$230	\$280	\$247	\$156
Police	\$213	\$218	\$320	\$245	\$95
General Government	\$425	\$372	\$333	\$287	\$198
Schools	\$2,930	\$1,716	\$285	\$285	\$323
Average Total Non-Utility	\$4,219	\$2,851	\$3,600	\$2,296	\$1,486
Water	\$1,780	\$1,211	\$381	\$379	\$359
Wastewater	\$2,111	\$1,057	\$455	\$380	\$350
Average Total Fee	\$6,109	\$3,790	\$3,595	\$2,438	\$1,663

Source: Attached survey (see notes for definitions of land uses).

The change in impact fees over time can best be gauged by using a constant sample of jurisdictions. In 2003, the author surveyed 159 jurisdictions. Two jurisdictions were removed from the sample, because of lack of comparability. Average single-family fees charged in 2003 and 2004 for the remaining 157 jurisdictions are summarized in Table 2 below. In some cases, average fees declined because new fees were adopted at less than the previous average amount. At least two communities, Bernalillo County, New Mexico and Cary, North Carolina, reduced fees. Overall, the total average fee charged by the 157 jurisdictions increased by nine percent over last year, due to both new fee adoptions and raising existing fees.

Table 2
SINGLE-FAMILY FEES FOR CONSTANT SAMPLE, 2003-2004

Facility	2003 Survey	2004 Survey	Percent Change	New Adoptions
Roads	\$1,674	\$1,812	8%	3
Water	\$2,273	\$2,246	-1%	6
Wastewater	\$2,106	\$2,161	3%	2
Parks	\$1170	\$1185	1%	5
Libraries	\$307	\$303	-1%	2
Fire/EMS	\$302	\$303	0%	1
Police	\$166	\$174	5%	0
Schools	\$1,832	\$2,123	16%	5
General Government	\$356	\$345	-3%	2
Average Total Fee	\$5,569	\$6,094	9%	

Source: 2003 fees from Clancy Mullen, "Impact Fee Surveys: The National Perspective," paper presented at the 2003 Impact Fee Roundtable, San Diego, CA, October 2003; 2004 fees for same jurisdictions from attached survey.

C4-4-	Country	luvia diatia v		ingle				0 sq. ft. lot a					F:	Dallas	Com Court	Cabaala	Othor
	County	Jurisdiction	Notes 6/24/04		<b>Total</b> \$3,598	Non-Util \$504	Roads	<b>Water</b> \$1,371	<b>Sewer</b> \$1,723	Drain	Parks	Library	<b>Fire</b> \$504	Police	Gen.Govt	Schools	Other
	Benton	Bentonville			\$1,698	\$1,698	\$1,039	\$1,371	\$1,723		\$659		\$304				
	Faulkner	Conway Fayetteville	6/14/04 6/21/04		\$1,143	\$1,090	φ1,039	\$308	\$835		\$609						
AR	Washington	rayetteville	6/21/04	-	\$1,143			<b>Φ</b> 300	φουσ								
ΑZ	Cochise	Sierra Vista	6/16/04		\$1,500	\$1,500					\$1,500						
ΑZ	Gila	Payson	1/15/04		\$5,032	\$1,247	\$600	\$3,785			\$647						
ΑZ	Gila	Sedona	6/14/04		\$8,276	\$3,776	\$811		\$4,500	\$369	\$2,377			\$66	\$153		
ΑZ	Maricopa	Avondale	6/14/04		\$9,999	\$3,456	\$873	\$3,289	\$3,254	·	\$791	\$264	\$489	\$187	\$585		\$267
	Maricopa	Buckeye	6/14/04		\$4,963	\$380	*	\$1,331	\$3,252		, ,	, -	\$380	• •	****		, -
	Maricopa	Chandler	6/22/04		\$9,576	\$3,943	\$1,919	\$4,079	\$1,554		\$1,429	\$86	\$125	\$163	\$221		
	Maricopa	Fountain Hills	6/14/04		\$3,495	\$3,495	\$609	ψ.,σ.σ	ψ.,σσ.		\$2,388	ψου	ψ.20	\$32			
		Gilbert	6/16/04		\$8,825	\$2,561	\$156	\$3,177	\$3,087		\$1,315		\$320	\$409			
	Maricopa	Glendale	6/16/04		\$7,887	\$3,840	\$613	\$2,370	\$1,677		\$1,091	\$514	\$339	\$359			\$264
	Maricopa	Goodyear	6/21/04		\$8,135	\$3,328	\$739	\$2,955	\$1,852		\$1,065	\$205	\$385	\$290			\$293
	Maricopa	Mesa	6/14/04		\$3,804	\$1,838	ψ1 03	\$907	\$1,059		\$831	\$378	\$145	\$236			\$258
	Maricopa	Peoria	6/21/04		\$12,453	\$6,662	\$4,028	\$3,795	\$1,996		\$1,361	\$294	\$275	\$186			ΨΖΟΟ
	Maricopa Maricopa	Phoenix	10/4/04		\$7,711	\$5,008	\$1,236	\$1,719	\$984	\$531	\$2,496	\$265	\$125	\$141	\$36		\$178
	Mariciopa Mariciopa	Scottsdale	6/14/04		\$7,003	\$906	ψ1,230	\$3,409	\$2,688	\$906	Ψ2,430	Ψ200	Ψ120	ΨΙΤΙ	ΨΟΟ		ψινο
	Maricopa Maricopa	Suprise	6/14/04	_	\$7,509	\$2,679	\$524	\$2,594	\$2,236	ψθθθ	\$1,356			\$445	\$354		
	Maricopa Maricopa	Tempe	6/14/04	_	\$2,824	Ψ2,079	ψJ24	\$1,266	\$1,558		\$1,550			ψ440	<b>\$334</b>		
	Mohave	Bullhead City	0/14/04		\$2,024			\$1,200	\$1,556								
			0/24/04			ФC20		\$696	<u></u>		£470	<b>Ф4</b> Г 4					
		Show Low	8/31/04		\$3,640	\$630	<b>©2 504</b>		\$2,314		\$476	\$154					
		Pima County	6/15/04		\$6,497	\$5,081	\$3,581	\$1,416			\$1,500						
	Pima D:	Marana	1/14/03		\$9,851	\$8,435	\$8,435	\$1,416									
	Pima D:	Oro Valley	6/14/04		\$4,202	\$2,128	\$2,128	\$2,074									
	Pima B:	Tucson	10/1/04		\$1,416	<b>40.507</b>	04.405	\$1,416	<b>#0.000</b>		<b>#</b> 50.4	<b>#</b> 000		0400	<b>#00</b>		
AZ	Pinal	Apache Junction	6/16/04		\$5,448	\$2,527	\$1,485	\$921	\$2,000		\$564	\$262	00.44	\$133			
	Pinal	Casa Grande	8/31/04		\$4,249	\$1,881	\$101	<b>#</b> 4.000	\$2,368		\$721	\$217	\$344	\$244	\$254		
		Eloy	6/29/04		\$2,008			\$1,000	\$1,008								
	Pinal	Florence	6/15/04		\$2,400	A	2122	\$1,500	\$900		22.21.1	<b>**</b>		***			
	Pinal	Queen Creek	6/17/04		\$9,881	\$5,515	\$166	-	\$4,366		\$3,814	\$656		\$279	\$600		
AZ	Yavapai	Yavapai County	6/21/04		\$1,150	\$1,150	\$1,150	-			A	<b>*</b> + * * *	<b>*</b>	***	<b></b>		
AZ	Yavapai	Chino Valley	6/16/04	_	\$3,835	\$3,835	\$2,519	20.010			\$455	\$122	\$358	\$252			
AZ	Yavapai	Prescott	6/15/04		\$4,374	\$2,364	\$469	\$2,010			\$1,116	\$253	\$167	\$84	\$275		<u> </u>
CA	Yolo	Davis	6/14/04		\$15,596	\$12,013	\$5,227	\$2,198	\$1,385	\$376	\$3,261		\$745		\$1,843		\$561
		El Dorado Co	6/21/04		\$38,067	\$25,646	\$12,558	\$6,613	\$5,808	70.0	\$2,762		\$900		<b>+</b> 1,010	\$8,541	\$885
	Fresno	Clovis	8/3/04		\$12,639	\$5,502	\$3,478	\$2,912	\$4,225		\$1,396		\$306	\$100		40,011	\$222
	Los Angeles	Lancaster	6/22/04		\$8,087	\$8,087	\$1,754	<del>+</del> =,• :=	¥ .,	\$2,512	\$2,346	\$556	7	<del>+</del>	\$119	\$800	varies
	Sacramento	Sacramento	6/16/04		\$19,764	\$14,205	\$1,600	\$1,059	\$4,500	\$6,000	\$1,707	<b>+-00</b>			Ţ <b>o</b>	\$3,680	\$1,218
		San Diego	6/22/04		\$21,499	\$14,495	ψ.,σσσ	\$4,504	\$2,500	ψ0,000	ψ.,.σι					ψ0,000	\$14,495
		San Francisco	6/22/04		\$5,256	\$2,580		\$2,676	Ψ=,000							\$2,580	
	Santa Clara	Gilroy	6/22/04		\$41,108	\$31,418	\$5,560	\$2,600	\$7,090	\$138	\$10,340	\$1,890	\$1,240	\$2,890	\$3,100	\$6,260	
		Santa Cruz Co	6/16/04		\$13,000	\$7,000	\$4,000	\$3,000	\$3,000	\$3,000	ψ. 5,5 10	ψ1,000	Ψ.,Σ.	Ψ=,000	ψο, 100	Ψ0,200	1
	Ventura	Santa Paula	6/14/04		\$12,844	\$9,240	\$2,291	\$1,400	\$2,204	40,000	\$4,240	\$802	\$247	\$312	\$691		\$657
00	A -1	A -1 O -	0/00/04		<b>#4.505</b>	04.500	<b>#4.505</b>										T
		Adams Co	6/22/04		\$1,599	\$1,599	\$1,599	0.45-			0000					<b>Ac.</b> :	
	Adams	Commerce City	6/15/04		\$3,155	\$2,700	\$1,181	\$455	<b>2</b> 4 = -	<b>A</b> c - :	\$900	*	<b>.</b>	<b>A</b>	<b>.</b>	\$619	
	Boulder	Boulder	6/15/04		\$21,303	\$10,718	\$1,846	\$8,885	\$1,700	\$3,240	\$2,092	\$354	\$195	\$223	\$243	\$2,080	
CO	Eagle	Eagle Co	6/22/04		\$3,433	\$3,433	\$1,600									\$1,833	

Stata	County	Jurisdiction	Notes	•	mily (ઉ Fotal	3-BR, 2,000 s Non-Util	sf, on 10,000 Roads	sq. ft. lot a Water	at density o Sewer	of 4 UPA an Drain	d value of \$ Parks	(200,000) Library	Fire	Polico	Gen.Govt	Schools	Other
	Eagle	Basalt	6/22/04		4,465	\$7,565	\$500	\$3,400	\$3,500	Drain	\$5,178	Library	Fire	Police	Gen.Govt		Other
	Eagle		6/22/04	10000	2,072	\$2,072	\$922	\$3,400	\$3,300		φ3,176		\$1,150			\$1,887	
	El Paso	Eagle	6/22/04		7,667	\$3,155	<b>\$922</b>	\$3,774	\$738	\$1,604	\$834		\$1,150			\$717	
		Colorado Springs			_		¢4 426	\$3,774	\$130	\$1,004	<b>Ф</b> 034					\$/1/	
CO	Jefferson	Jefferson Co	6/15/04		1,436	\$1,436	\$1,436				<b>\$4.050</b>						
CO	Larimer	Larimer Co	6/15/04		3,172	\$3,172	\$1,913	A0.070	<b>04.040</b>	0.445	\$1,259	0004	<b>A</b> 507	<b>#</b> 005	<b>#7</b> 00	0000	Φ=0.0
CO	Larimer	Loveland	4/16/04		6,791	\$10,981	\$3,112	\$3,970	\$1,840	\$445	\$3,650	\$904	\$527	\$365	\$700	\$688	\$590
CO	Larimer	Ft. Collins	6/16/04		7,374	\$7,705	\$2,137	\$8,639	\$1,030	\$669	\$3,149	\$498	\$178	\$123	\$225	\$726	
CO	Pitken	Pitken Co	6/16/04		0,367	\$10,367	\$5,664				\$3,634					\$1,069	
CO	Weld	Weld Co	10/1/04		1,987	\$1,987	\$1,987										
СО	Weld	Windsor	6/16/04	\$1	3,628	\$5,028	\$1,993	\$6,000	\$2,600	\$730	\$2,305						
DE	New Castle	New Castle Co	6/16/04	3	8,895	\$731			\$8,164		\$328	\$138	\$91	\$62	\$112		
	T	I=											1			A	
FL	Brevard	Brevard Co	6/17/04		6,162	\$6,162	\$1,328					\$64	\$93			\$4,445	\$232
FL	Brevard	Cocoa	7/15/04		8,745	\$5,845	\$1,328	\$1,650	\$1,250							\$4,445	\$72
FL	Brevard	Melbourne			4,517	\$4,517										\$4,445	\$72
FL	Brevard	Palm Bay	3/17/04		4,748	\$4,748					\$149		\$62	\$20		\$4,445	\$72
FL	Brevard	Rockledge			5,845	\$5,845	\$1,328									\$4,445	\$72
FL	Broward	Broward Co	6/14/04		2,791	\$2,791	\$257				\$389					\$1,719	\$426
FL	Citrus	Citrus Co	6/16/04	9	3,131	\$3,131	\$1,430				\$435	\$121	\$156	\$150	\$203	\$636	
FL	Clay	Clay Co	6/17/04	9	2,000	\$2,000										\$2,000	
FL	Collier	Collier Co	4/7/04	\$1	5,502	\$9,982	\$5,592	\$2,570	\$2,950		\$1,603	\$238	\$300	\$118	\$239	\$1,778	\$114
FL	Dade	Miami/Dade Co	6/16/04	9	5,173	\$5,173	\$1,275				\$1,173		\$177	\$101		\$2,448	
FL	Flagler	Flagler Co	8/23/04	9	1,707	\$1,707	\$1,438				\$269						
FL	Flagler	Palm Coast	7/19/04	9	2,223	\$2,223	\$1,438				\$615		\$169				
FL	Hernando	Hernando Co	6/14/04		4,894	\$4,894	\$1,845				\$113	\$95	\$112	\$131	\$192	\$2,406	
FL	Hillsborough	Hillsborough Co	6/29/04	9	5,624	\$2,074	\$1,475	\$1,650	\$1,900		\$354		\$49			\$196	
FL	Hillsborough	Tampa	6/15/04		2,051	\$2,051	\$1,855									\$196	
FL	Indian River	Indian River Co	6/17/04		4,284	\$4,284	\$4,284										
FL	Lake	Lake Co	6/29/04		9,185	\$9,185	\$2,189				\$222	\$191	\$246			\$6,337	
FL	Lake	Eustis	6/16/04		0,407	\$6,615	<del>+-,</del>	\$2,244	\$1,548		\$87	\$73	\$67	\$51		\$6,337	
FL	Lee	Lee Co	6/22/04		6,812	\$6,812	\$2,971	<del>,</del>	<b>4</b> 1, <b>0</b> 10		\$1,116	7.0	\$493	7		\$2,232	
FL	Lee	Cape Coral	6/21/04	0.0000	7,415	\$4,979	\$1,379	\$864	\$1,572		\$1,115		\$253			\$2,232	
FL	Lee	Ft. Myers	6/22/04		9,576	\$5,587	\$2,971	\$2,023	\$1,966		¥ 1,110		\$384			\$2,232	
FL	Manatee	Manatee Co	6/19/04		6,607	\$6,607	\$2,439	, ,,3	, ,		\$457		\$28	\$205	\$78	\$3,400	
FL	Marion	Marion Co	6/21/04		2,349	\$2,349	\$2,212				ψ.51		\$137	Ψ_30	Ψ10	ψο, .σο	
FL	Martin	Martin Co	6/16/04	000000	5,706	\$5,706	\$2,150				\$1,296	\$280	\$103	\$136	\$274	\$1,467	
FL	Monroe	Monroe Co	8/2/04		2,096	\$2,096	\$1,610				\$128	\$190	ψ100	\$102	Ψ217	ψ1,701	\$65
FL	Orange	Orange Co.	7/1/04		5,734	\$5,734	\$2,687				ψ120	ψ150	\$149	\$70		\$2,828	ψυυ
FL	Orange	Apopka	6/16/04		9,596	\$4,172	\$1,103	\$2,100	\$3,324		\$241		ψιτσ	ΨιΟ		\$2,828	
FL	Orange	Maitland	6/14/04		9,596 7,953	\$4,172	\$1,315	\$900	\$2,890		φ241		\$0			\$2,828	\$20
	1_						- : ' -				¢350			\$1 <b>F</b> 0			
	Orange	Oakland	6/15/04 6/14/04		6,063 9,561	\$5,263 \$5,730	\$1,500 \$1,866	\$700 \$966	\$100 \$2,865		\$350 \$500		\$100 \$364	\$150 \$172		\$2,828 \$2,828	\$335
	Orange Orange	Ocoee Orlando	6/14/04		6,903	\$5,730	\$1,866	\$200	\$2,883		φουυ		φ304	<b>Φ11</b> Ζ		\$2,828	
								¢4 040									
	Orange	Winter Garden	6/15/04		8,411	\$5,066	\$2,238	\$1,310	\$2,035							\$2,828	
	Osceola	Osceola Co	6/14/04		3,857	\$13,857	\$4,149				Φ4 45 t	0050	0.40.4	6400	<b>#</b> 400	\$9,708	
	Palm Beach	Palm Beach Co	6/29/04		8,746	\$8,746	\$4,074				\$1,451	\$250	\$484	\$132	\$139	\$2,216	
FL	Palm Beach	Palm Beach Gardens	6/29/04		0,681	\$10,681	\$5,101				\$2,495	\$250	\$345	\$136	\$139	\$2,216	
	Pasco	Pasco Co	6/14/04		4,898	\$4,898	\$2,167				\$892	\$145				\$1,694	
FL	Pinellas	Pinellas Co	6/21/04	9	2,275	\$1,923	\$1,923	\$352									

				Sing	le-Family (3-	BR, 2,000 s	f, on 10,000	sq. ft. lot a	at density o	f 4 UPA an	d value of \$	200,000)					
State	County	Jurisdiction	Notes		Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	Gen.Govt	Schools	Othe
FL	Polk	Polk Co	7/1/04		\$4,513	\$4,513	\$2,705						\$49	\$152		\$1,607	
FL	Polk	Lakeland	6/29/04		\$5,984	\$3,974	\$1,559	\$910	\$1,100		\$415		\$161	\$232		\$1,607	varies
FL	St Johns	St. Johns Co	6/16/04		\$2,630	\$2,630	\$1,115				\$467		\$91	\$42	\$186	\$729	
FL	St Lucie	St. Lucie Co	6/14/04		\$6,059	\$6,059	\$1,823				\$403	\$161	\$258		\$308	\$3,106	
FL	Sarasota	Sarasota Co	6/16/04		\$9,031	\$4,669	\$1,959	\$2,720	\$1,642		\$462	\$216				\$2,032	
FL	Sarasota	North Port	6/22/04		\$3,619	\$3,619	\$1,113				\$290		\$119	\$65		\$2,032	
FL	Seminole	Seminole Co	6/29/04		\$2,671	\$2,671	\$1,061					\$54	\$172			\$1,384	
FL	Seminole	Altamonte Springs	6/15/04		\$2,651	\$2,651	\$607				\$211	\$91	\$172	\$186		\$1,384	
FL	Seminole	Winter Springs	6/17/04		\$4,992	\$2,275	\$891	\$518	\$2,199							\$1,384	
FL	Volusia	Volusia Co	6/29/04		\$3,729	\$3,729	\$1,802				\$529		\$260			\$1,139	
FL	Volusia	Daytona Beach	10/1/04		\$4,298	\$2,940	\$1,802	\$585	\$773							\$1,139	
FL	Volusia	Deland	6/16/04		\$3,256	\$3,256	\$1,802						\$93	\$38	\$185	\$1,139	
FL	Volusia	Deltona	8/24/04		\$6,002	\$3,076	\$1,802	\$1,146	\$1,780				\$135			\$1,139	
FL	Volusia	Edgewater	6/1/04		\$7,470	\$3,970	\$1,802	\$1,470	\$2,030		\$575		\$314	\$141		\$1,139	
FL	Volusia	Ormond Beach	8/24/04		\$6,942	\$4,153	\$1,922	\$1,283	\$1,506	\$88	\$929					\$1,139	\$76
FL	Volusia	Port Orange	7/15/04		\$7,356	\$4,629	\$2,986	\$1,530	\$1,197		\$505					\$1,139	
	-				_	-	-				-					-	
GA	Cherokee	Canton	7/8/04		\$1,539	\$1,539	\$252				\$277	\$212	\$466	\$331			
GA	Cobb	Roswell	6/16/04		\$1,998	\$1,998	\$162				\$1,303		\$533				
GA	Fulton	Atlanta	6/14/04		\$1,544	\$1,544	\$987				\$410		\$114	\$33			
	•				•	•	•		•	-	•	•	-		-	•	
ID	Ada	Boise	6/16/04		\$1,529	\$1,529	\$728				\$801						
ID	Kootenai	Post Falls	6/22/04		\$4,901	\$1,025	\$287	\$1,616	\$2,260		\$650			\$88			
	•	•			•		<u> </u>	<u></u>								•	
IL	DuPage	DuPage County	6/17/04		\$446	\$446	\$446										
IL	DuPage/Kane	Aurora	6/17/04		\$6,236	\$6,236					\$2,290		\$250			\$3,571	\$125
		-			_		•									-	
IN	Hamilton	Fishers	6/16/04		\$3,810	\$1,410	\$526		\$2,400		\$884						
	-	-			_	-	-				-					-	
KS	Johnson	Lenexa	6/22/04		\$1,800	\$1,800	\$1,800										
KS	Johnson	Overland Park	6/23/04		\$1,900	\$1,900	\$1,900										
LA	E Baton Rouge	Baton Rouge	6/29/04		\$864				\$864								
		-			_		•									-	
MD	Ann Arundel	Ann Arundel Co	6/17/04		\$4,069	\$4,069	\$804							\$104		\$3,161	
MD	Calvert	Calvert Co	6/29/04		\$3,950	\$3,950					\$600					\$3,000	\$350
MD	Carroll	Carroll Co	6/17/04		\$4,744	\$4,744					\$547					\$4,197	
MD	Charles	Charles Co	6/29/04		\$9,700	\$9,700										\$9,700	
MD	Dorchester	Cambridge	6/15/04		\$4,500	\$200		\$1,500	\$2,800		\$200						
MD	Frederick	Frederick Co	6/17/04		\$17,793	\$7,493	\$220	\$4,300	\$6,000			\$406				\$6,867	
MD	Howard	Howard Co	6/17/04		\$2,800	\$1,600	\$1,600	\$516	\$684								
MD	Montgomery	Montgomery Co	6/17/04		\$16,554	\$13,500	\$5,500	\$1,344	\$1,710							\$8,000	
		Prince George's Co	6/16/04		\$15,054	\$12,000		\$1,344	\$1,710							\$12,000	
MD	Queen Anne's	Queen Anne's Co	6/15/04		\$5,744	\$5,744							\$1,014			\$4,730	
MD	St. Mary's	St. Mary's Co	6/21/04		\$4,500	\$4,500	\$450				\$675					\$3,375	
			•						<u> </u>								
МО	Clay/Jackson	Kansas City	6/14/04		\$711	\$711	\$711										
		·			•		<u> </u>	<u> </u>		<u> </u>				<u> </u>			
MS	Jackson	Ocean Springs	10/8/03														
MS	Madison	Madison			\$869	\$869	\$869						j			1	

				Sinc	gle-Family (3	-BR, 2,000 s	f, on 10,000	sq. ft. lot a	t density o	f 4 UPA and	d value of \$	200,000)					
State	County	Jurisdiction	Notes		Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	Gen.Govt	Schools	Other
	la u u	In .	10/1/01		<b>^</b>	A . ===I	<b>1.</b> -0.0	21.212	00.100		ı		2100		ı ı		
MT	Gallatin	Bozeman	10/4/04	-	\$6,107	\$1,755	\$1,592	\$1,919	\$2,433				\$163				
NO	Ob - th	Oh - th O -	0/04/04	_	<b>#0.050</b>	<b>\$4.500</b>	<u> </u>	Φ4 <b>7</b> 50	<u> </u>	-	1	1	ı		1	<b>#4.500</b>	
NC	Chatham	Chatham Co.	8/21/04	-	\$3,250	\$1,500	<b>#000</b>	\$1,750			<b>CO 40</b>					\$1,500	
NC	Durham	Durham	6/17/04	-	\$3,155	\$3,155	\$806	Ĉ4 040	Φ4.0 <b>7</b> 0		\$349					\$2,000	
	Orange	Orange Co.	10/4/04	-	\$5,388 \$5,400	\$3,000	¢4 500	\$1,016	\$1,372							\$3,000	
NC	Wake	Cary	6/16/04		\$5,106	\$1,562	\$1,562	\$1,372	\$2,172								
NE	Lancaster	Lincoln	6/17/04		\$2,801	\$1,676	\$1,483	\$750	\$375		\$193	1					
	Lariodotoi	Lincolli	0/11/01	-	Ψ2,001	ψ1,070	ψ1,100	Ψίσσ	φοισ		φισσ		ı				
NH	Merrimack	Concord	6/17/04		\$3,290	\$3,290	\$1,330				\$620					\$1,340	
NH	Rockingham	Fremont	6/16/04		\$3,761	\$3,761					·					\$3,761	
		•	•		•	-	•	•	•	•	-	•	-			•	
NM	Bernalillo	Bernalillo Co	9/15/04		\$2,880	\$2,880	\$1,227			\$1,063	\$305		\$196				\$89
NM	Dona Ana	Las Cruces	6/16/04		\$2,522	\$249		\$1,225	\$1,048		\$249	1					
NM	Lincoln	Ruidoso	6/22/04		\$4,046			\$2,286	\$1,760								
NM	Sandoval	Rio Rancho	6/17/04		\$6,094	\$2,724	\$1,547	\$1,230	\$2,140		\$976		\$174				\$27
NM	Santa Fe	Santa Fe	6/3/03		\$3,379	\$631	\$181	\$2,013	\$735		\$450						
NM	Santa Fe	Santa Fe County	6/14/04		\$550	\$550							\$550				
NM	Valencia	Los Lunas	6/16/04		\$3,227	\$850		\$1,061	\$1,316		\$850						
										<u>.</u>							
	Washoe	Reno	6/17/04		\$5,111	\$2,886	\$1,886		\$2,225		\$1,000						
NV	Clark	Las Vegas	6/29/04		\$2,171	\$731	\$685		\$1,440								\$46
	T	T													1		
ОН	Butler	Middletown	6/15/04		\$500	\$500	\$500										
00	011	IM/a at 1 to a	0/47/04	-	£40.405	<b>#40.540</b>	£4.005	<b>#4.00</b> F	<b>#0.500</b>	<b>#</b> 400	<b>#0.000</b>	-	I		ı		
_	Clackamas	West Linn	6/17/04	-	\$19,435	\$12,512	\$4,065	\$4,395	\$2,528	\$439	\$8,008						
OR OR	Deschutes	Bend	6/17/04 10/4/04	-	\$8,748 \$6,501	\$5,540 \$3,151	\$2,600 \$1,377	\$2,188 \$1,960	\$1,020 \$1,389	\$429	\$2,940 \$1,345						
OR	Lane Marion	Eugene Salem	6/22/04	-	\$10,581	\$4,519	\$1,528	\$3,629	\$2,433	\$389	\$2,602						
OR	Washington	Washington Co	6/17/04	-	\$6,422	\$4,122	\$1,350	<b>Φ3,029</b>	\$2,433	\$500	\$2,002						
	Washington	Hillsboro	6/21/04		\$7,235	\$4,935	\$2,390		\$2,300	\$500	\$2,045						
	vvaoriingtori	Timoboro	0/21/01		ψ1,200	ψ 1,000	ΨΣ,000		ΨΣ,000	φοσσ	ΨΣ,010						
PA	Montgomery	Towamencin Twp	5/22/04		\$2,198	\$2,198	\$2,198				Ī						
	, ,																
SC	Beaufort	Beaufort Co	6/17/04		\$1,018	\$1,018	\$335				\$263	\$420					
SC	Beaufort	Hilton Head	6/22/04		\$5,717	\$1,406	\$1,084	\$1,475	\$2,836		\$215	\$107					
SC	Berkeley	Mt. Pleasant	6/22/04		\$4,281	\$1,850	\$958	\$955	\$1,476		\$358		\$231	\$69			\$234
TN	Rutherford	LaVergne	6/16/04		\$5,157	\$2,695	\$884	\$587	\$1,875		\$311						\$1,500
TN	Rutherford	Smyrna	6/22/04		\$3,966	\$3,966	\$1,474				\$625		\$367				\$1,500
	Sumner	White House			\$2,645	\$2,645	\$381				\$396		\$186	\$282		\$1,400	
TN	Williamson	Franklin	10/4/04		\$5,486	\$2,206	\$1,286	\$1,185	\$2,095								\$920
	Brazos	College Station	2/20/02		\$556	\$556					\$556						
	Collin	Allen	12/31/02		\$737	\$737	\$737										
	Collin	McKinney	6/17/04		\$2,101	\$1,151	\$1,151	\$425	\$525								
	Denton	Denton	6/16/04		\$4,592			\$3,155	\$1,437								
TX	Tarrant	Arlington	6/22/04		\$2,256	\$1,396	\$670	\$480	\$380		\$726						
TX	Tarrant	Colleyville	6/17/04		\$3,988	\$1,962	\$1,962	\$1,886	\$140								

			S	ingle	e-Family (3	-BR, 2,000 s	sf, on 10,000	) sq. ft. lot a	at density o	f 4 UPA and	d value of \$	200,000)					
State	County	Jurisdiction	Notes	_	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	Gen.Govt	Schools	Other
TX	Tarrant	Ft. Worth	4/17/04		\$826			\$372	\$454								
TX	Tarrant	Watauga	4/16/04		\$1,180	\$1,180				\$1,180							
TX	Williamson	Georgetown	6/22/04		\$6,459			\$4,590	\$1,869								
	T	1															
_	Salt Lake	Sandy City	4/16/04		\$2,926	\$1,740		\$1,186		\$905	\$835						
UT	Salt Lake	West Jordan City	4/16/04		\$8,933	\$4,049	\$1,034	\$2,843	\$2,041	\$1,287	\$1,422		\$215	\$91			
_	Salt Lake	West Valley City	6/21/04		\$1,424	\$1,424	\$467			\$302	\$595		\$33	\$27			
UT	Tooele	Tooele			\$2,125	\$2,125					\$2,125						
VA	Louden	Leesburg	6/16/04	_	\$9,608	1	1	\$3,756	\$5,852	1	ı	1	ı		I		
	Stafford	Stafford Co	6/14/04		\$8,703	\$1,603	\$1,603	\$3,600	\$3,500								
٧٨	Stanord	Stationa Co	0/14/04		ψ0,703	ψ1,003	ψ1,003	φ3,000	φ3,300		<u> </u>		<u> </u>		<u> </u>		
VT	Chittenden	Burlington	6/16/04		\$4,232	\$4,232	\$314				\$1,196	\$744	\$358	\$70		\$1,550	
VT	Chittendon	Williston	6/16/04		\$8,014	\$8,014	\$300				\$810					\$6,904	
	King	King Co	6/17/04		\$5,087	\$5,087	\$1,715									\$3,372	
	King	Bothell	6/17/04		\$5,431	\$3,438	\$2,093	\$1,400	\$593		\$1,345						
	King	Kirkland	6/17/04		\$5,047	\$1,578	\$966	\$1,758	\$1,711		\$612						
WA	Kitsap	Kitsap Co	10/4/04		\$1,975	\$1,975	\$521				\$491					\$963	
WA	Pierce	Pierce Co	6/17/04		\$1,969	\$1,969					\$294					\$1,675	
WA	Skagit	Burlington	6/17/04		\$6,187	\$3,579	\$269		\$2,608	\$270	\$500		\$150			\$2,390	
WA	Snohomish	Snohomish Co	6/16/04		\$5,433	\$5,433	\$2,171				\$954					\$2,308	
WA	Thurston	Tumwater	4/22/04		\$4,798	\$4,798	\$1,083				\$564		\$203			\$2,949	
14/1/	Jefferson	Jefferson Co	1/26/04		\$7,122	\$7,122									Т	\$7,122	
VVV	Jellerson	Jenerson Co	1/20/04		<b>Φ1,122</b>	Φ1,122										<b>Φ1,122</b>	
WI	Dane	Fitchburg	6/17/04		\$3,360	\$2,809			\$551	1	\$2,409		\$400		Ι	Ι	
WI	Jefferson	Oconomowoc	6/17/04		\$4,467	\$1,120		\$942	\$2,405		\$1,120						
WI	Ozaukee	Cedarburg	6/17/04		\$3,396	\$2,935			\$460		\$2,069	\$540		\$326			
WI	St Croix	Hudson	10/4/04		\$4,939	\$1,856		\$2,353	\$730	\$785	\$822	\$249			ĺ	j	

		Sin	gle-Family (3	B-BR, 2,000	sf, on 10,00	0 sq. ft. lot	at density	of 4 UPA ar	nd value of	200,000)					
State County	Jurisdiction	Notes	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	Gen.Govt	Schools	Othe
	National Average		\$6,109	\$4,219	\$1,780	\$2,111	\$2,118	\$1,102	\$1,256	\$331	\$287	\$213		\$2,930	\$808
	Sample Size		197	185	148	99	101	26	121	42	74	54	33	85	33
State Average Fee	<u> </u>		<b>CO 4 40</b>	¢4.404	<b>#4.000</b>	<b>CO 40</b>	¢4.070	- /-	<b>#050</b>	/-	<b>#</b> F0.4	/-	- 1-	/-	/-
AR	3		\$2,146	\$1,101	\$1,039	\$840	\$1,279	n/a	\$659	n/a		n/a		n/a	n/a \$252
AZ CA	30		\$5,607	\$3,127	\$1,607	\$2,061	\$2,245	\$602	\$1,365	\$282	\$288	\$219		n/a	
CO	10		\$18,786	\$13,019	\$4,559	\$2,996	\$3,839	\$2,405	\$3,722	\$1,083	\$688	\$1,101		\$4,372	\$3,006 \$518
	14		\$8,461	\$5,137	\$1,992	\$5,018	\$1,901	\$1,338	\$2,556	\$585	\$512	\$237	\$389	\$1,202	\$516
DE FL			ФE 050	¢4.705	<b>CO 047</b>	¢4.075	¢4.075	\$88	\$632	\$161	\$185	\$121	\$194	\$2,483	\$141
GA GA	53		\$5,952	\$4,725	\$2,017 \$467	\$1,375	\$1,875		\$632 \$663	\$212	\$185	\$121		. ,	•
HI	0		\$1,693	\$1,693	<b>Ф467</b>	n/a	n/a	n/a	φ003	<b>⊅</b> ∠1∠	<b>Φ3/1</b>	φ182	n/a	n/a	n/a
IA	0		<del>                                     </del>			-									
ID	2		\$3,215	\$1,277	\$508	\$1,616	\$2,260	n/a	\$726	n/a	n/a	\$88	n/a	n/a	n/a
IL	2		\$3,341	\$3,341	\$446	پ۱,010 n/a	ψ2,200 n/a	n/a	\$2,290	n/a	\$250	n/a		\$3,571	\$125
IN	1		ψ5,541	ΨΟ,ΟΨ1	ψ+τυ	Π/α	11/4	11/4	Ψ2,230	11/4	Ψ200	11/C	TI/C	ψ0,011	ΨΙΖ
KS	2		\$1,850	\$1,850	\$1,850	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
KY	0		ψ1,000	ψ1,000	ψ1,000	11/α	11/4	11/4	11/α	11/4	11/4	11/4	11/4	11/4	11/0
LA	1														
ME	0														
MD	11		\$8,128	\$6,136	\$1,715	\$1,801	\$2,581	n/a	\$506	\$406	\$1,014	\$104	n/a	\$6,114	\$350
MO	1		40,120	<del>*************************************</del>	<b>+</b> 1,1 1 0	<b>+</b> 1,001	<del>*</del> =,==:	.,	<b>,</b>	<b>+</b> 100	<b>4</b> 1,511	7.7		<del>++,</del>	7
MS	1														
MT	1														
NC	4		\$4,225	\$2,304	\$1,184	\$1,379	\$1,772	n/a	\$349	n/a	n/a	n/a	n/a	\$2,167	n/a
NE	1														
NH	2		\$3,526	\$3,526	\$1,330	n/a	n/a	n/a	\$620	n/a	n/a	n/a	n/a	\$2,551	n/a
NM	7		\$3,243	\$1,314	\$985	\$1,563	\$1,400	\$1,063	\$566	n/a	\$307	n/a	n/a	n/a	\$58
NV	2		\$3,641	\$1,808	\$1,285	n/a	\$1,833	n/a	\$1,000	n/a	n/a	n/a	n/a	n/a	\$46
ОН	1														
OK	0														
OR	6		\$9,820	\$5,797	\$2,218	\$3,043	\$1,995	\$451	\$3,202	n/a	n/a	n/a	n/a	n/a	n/a
PA	1														
RI	0														
SC	3		\$3,672	\$1,425	\$792	\$1,215	\$2,156	n/a	\$279	\$264	\$231	\$69		n/a	\$234
TN	4		\$4,314	\$2,878	\$1,006	\$886	\$1,985	n/a	\$444	n/a	\$277	\$282	n/a	\$1,400	\$1,307
TX	9		\$2,522	\$1,164	\$1,130	\$1,818	\$801	\$1,180	\$641	n/a	n/a	n/a		n/a	n/a
UT	4		\$3,852	\$2,334	\$751	\$2,015	\$2,041	\$831	\$1,244	n/a	\$124	\$59	n/a	n/a	n/a
VA	2		\$9,156	\$1,603	\$1,603	\$3,678	\$4,676	n/a	n/a	n/a	n/a	n/a		n/a	n/a
VT	2		\$6,123	\$6,123	\$307	n/a	n/a	n/a	\$1,003	\$744	\$358	\$70		\$4,227	n/a
WA	8		\$4,491	\$3,482	\$1,260	\$1,579	\$1,637	\$270	\$680	n/a	\$176	n/a	n/a	\$2,276	n/a
WV	1														
WI	4		\$4,040	\$2,180	n/a	\$1,648	\$1,037	\$785	\$1,605	\$395	\$400	\$326	n/a	n/a	n/a

			Multi-	Family (2 be	droom, 1,0	00 sq. ft. ur	nit, density o	of 12 UPA; \$	3100,000 va	lue; 7-2" m	eters (2 for	irrigation) fo	or 240 unit	complex)		
State	County	Jurisdiction		Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	Gen.Govt	Schools	Other
AR	Benton	Bentonville		\$1,995	\$373		\$320	\$1,302				\$373				
AR	Faulkner	Conway		\$1,218	\$1,218	\$771				\$447						
AR	Washington	Fayetteville		\$812			\$219	\$593								
ΑZ	Cochise	Sierra Vista		\$1,500	\$1,500					\$1,500						
ΑZ	Gila	Payson		\$2,523			\$2,523									
ΑZ	Gila	Sedona		\$3,460	\$2,804	\$534		\$656	\$137	\$1,914			\$66	\$153		
ΑZ	Maricopa	Avondale		\$3,692	\$2,829	\$604	\$503	\$359		\$669	\$223	\$413	\$158	\$495		\$267
ΑZ	Maricopa	Buckeye		\$1,197	\$344		\$311	\$542				\$344				
ΑZ	Maricopa	Chandler		\$7,367	\$2,836	\$1,260	\$3,485	\$1,046		\$996	\$72	\$108	\$163	\$237		
ΑZ	Maricopa	Fountain Hills		\$3,212	\$3,212	\$326				\$2,388			\$32	\$466		
ΑZ	Maricopa	Gilbert		\$6,316	\$2,330	\$109	\$1,886	\$2,100		\$1,131		\$320	\$409	\$361		
ΑZ	Maricopa	Glendale		\$3,117	\$2,566	\$372	\$366	\$185		\$790	\$372	\$245	\$260	\$478		\$49
ΑZ	Maricopa	Goodyear		\$3,453	\$2,919	\$512	\$328	\$206		\$990	\$191	\$358	\$269	\$327		\$272
ΑZ	Maricopa	Mesa		\$2,638	\$1,242		\$644	\$752		\$590	\$268	\$103	\$160			\$121
ΑZ	Maricopa	Peoria		\$7,040	\$4,454	\$2,791	\$590	\$1,996		\$859	\$186	\$174	\$118	\$326		
ΑZ	Maricopa	Phoenix		\$4,971	\$4,239	\$760	\$299	\$433	\$2,198	\$989	\$120	\$111	\$49	\$12		
ΑZ	Mariciopa	Scottsdale		\$4,794	\$302		\$2,264	\$2,228	\$302							
ΑZ	Maricopa	Suprise		\$3,880	\$1,888	\$369	\$399	\$1,593		\$956			\$314	\$249		
ΑZ	Maricopa	Tempe		\$2,854			\$1,266	\$1,588								
ΑZ	Mohave	Bullhead City		\$224			\$224									
ΑZ	Navajo	Show Low		\$2,484	\$499		\$153	\$1,832		\$377	\$122					
ΑZ	Pima	Pima County		\$4,515	\$4,185	\$2,685	\$330			\$1,500						
ΑZ	Pima	Marana		\$5,156	\$4,826	\$4,826	\$330									
ΑZ	Pima	Oro Valley		\$2,614	\$1,596	\$1,596	\$1,018									
ΑZ	Pima	Tucson		\$330			\$330									
ΑZ	Pinal	Apache Junction		\$2,190	\$2,031	\$1,029	\$107	\$52		\$542	\$252		\$128	\$80		
ΑZ	Pinal	Casa Grande		\$1,589	\$1,332	\$70		\$257		\$512	\$153	\$243	\$175	\$179		
ΑZ	Pinal	Eloy		\$401			\$233	\$168								
ΑZ	Pinal	Florence		\$1,970			\$1,230	\$740								
ΑZ	Pinal	Queen Creek		\$4,298	\$3,818	\$109		\$480		\$2,504	\$431		\$183	\$591		
ΑZ	Yavapai	Yavapai County		\$1,150	\$1,150	\$1,150										
ΑZ	Yavapai	Chino Valley		\$2,663	\$2,663	\$1,347				\$455	\$122	\$358	\$252	\$129		
ΑZ	Yavapai	Prescott		\$3,731	\$2,364	\$469	\$1,367			\$1,116	\$253	\$167	\$84	\$275		
CA	Yolo	Davis		\$10,366	\$8,189	\$3,192	\$1,220	\$957	\$105	\$2,489		\$568		\$1,407		\$428
CA	El Dorado	El Dorado Co		\$25,092	\$15,776	\$7,810	\$4,960	\$4,356		\$3,670		\$250			\$3,382	\$664
CA	Fresno	Clovis		\$6,190	\$4,807	\$2,899	\$679	\$704		\$1,396		\$306	\$100			\$106
CA	Los Angeles	Lancaster		\$5,485	\$5,485	\$1,614			\$1,256	\$2,096				\$119	\$400	
CA	Sacramento	Sacramento		\$8,511	\$4,920	\$634	\$216	\$3,375	\$2,500	\$1,037						\$749
	San Diego	San Diego		\$17,632	\$10,628		\$4,504	\$2,500								\$10,628
CA	San Francisco	San Francisco		\$3,536	\$860		\$2,676								\$860	
CA	Santa Clara	Gilroy		\$32,889	\$25,959	\$4,510	\$1,860	\$5,070	\$69	\$7,380	\$1,290	\$1,790	\$4,690	\$3,100	\$3,130	
CA	Santa Cruz	Santa Cruz Co		\$11,800	\$5,800	\$2,800	\$3,000	\$3,000	\$3,000							
CA	Ventura	Santa Paula		\$9,133	\$8,439	\$1,925	\$327	\$367		\$4,025	\$761	\$228	\$186	\$691		\$623
CO	Adams	Adams Co		\$983	\$983	\$983										
CO	Adams	Commerce City		\$1,508	\$1,053	\$726	\$455			\$327						
CO	Boulder	Boulder		\$14,257	\$6,013	\$1,083	\$6,920	\$1,324	\$1,620	\$1,356	\$236	\$126	\$151	\$157	\$1,040	\$244
CO	Eagle	Eagle Co		\$1,413	\$1,413	\$1,109		j							\$304	

State	County	Jurisdiction	uiti i ui	Total	Non-Util	Roads	Water	of 12 UPA; \$ Sewer	Drain	Parks	Library	Fire		Gen.Govt	Schools	Other
CO	Eagle	Basalt	(	\$10,918	\$5,958	\$250	\$2,160	\$2,800	Diaiii	\$3,698	Library	1116	Fonce	Gen.Govi	\$2,010	Other
CO	Eagle	Eagle	<u> </u>	\$1,736	\$1,736	\$586	ΨΖ,100	Ψ2,000		ψ3,090		\$1,150			Ψ2,010	
CO	El Paso	Colorado Springs		\$4,264	\$1,730	ψυσου	\$2,151	\$479	\$535	\$591		\$1,130			\$508	
CO	Jefferson	Jefferson Co		\$1,194	\$1,194	\$1,194	ΨΖ, 101	Ψ479	φυυυ	φυσι	+				\$300	
CO	Larimer	Larimer Co		\$2,145	\$2,145	\$1,326				\$819	+				+	
CO	Larimer	Loveland		\$13,098	\$8,962	\$2,030	\$2,436	\$1,700	\$196	\$3,650	\$904	\$527	\$365	\$700	+	\$590
CO	Larimer	Ft. Collins		\$10,800	\$5,451	\$1,474	\$4,519	\$830	\$223	\$2,285	\$361	\$129	\$89	\$164	\$726	φυσι
CO	Pitken	Pitken Co	<u> </u>	\$6,969	\$6,969	\$3,505	<b>Φ4,519</b>	φ030	<b>ΦΖΖ</b> 3	\$3,150	φ301	\$129	φοθ	φ104	\$314	
CO	Weld	Weld Co		\$1,377	\$1,377	\$1,377				φ3,130	-				φ314	
CO	Weld	Windsor		\$5,653	\$4,644	\$1,377	\$669	\$341	\$1,033	\$2,230	-					
CO	vveid	VVIIIusoi		φο,οοο	<b>\$4,044</b>	φ1,301	\$009	φ34 I	\$1,033	\$2,230						
DE	New Castle	New Castle Co		\$5,792	\$529			\$5,263		\$225	\$95	\$89	\$43	\$77		
FL	Brevard	Brevard Co		\$3,912	\$3,912	\$816				1	\$38	\$81	ı		\$2,794	\$183
FL	Brevard	Cocoa		\$6,717	\$3,817	\$816	\$1,650	\$1,250	+	+	\$63	\$81			\$2,794	\$63
FL	Brevard	Melbourne		\$2,857	\$2,857	ψΟΙΟ	ψ1,000	ψ1,200	+	-	ψυσ	ψΟ1			\$2,794	\$63
FL	Brevard	Palm Bay		\$3,015	\$3,015					\$102		\$43	\$14		\$2,794	\$63
FL	Brevard	Rockledge		\$3,673	\$3,673	\$816				Ψ102		Ψ-ΙΟ	ΨΙΨ		\$2,794	\$63
FL	Broward	Broward Co		\$2,140	\$2,140	\$155				\$275					\$1,456	\$254
FL	Citrus	Citrus Co		\$1,789	\$1,789	\$742				\$360	\$100	\$129	\$112	\$181	\$165	ΨΖΟ٦
FL	Clay	Clay Co		\$920	\$920	<b>⊅14</b> ∠				φουυ	\$100	\$129	⊅۱۱۷	φισι	\$920	
FL	Collier	Collier Co		\$8,607	\$6,767	\$4,145	\$860	\$980		\$1,095	\$214	\$150	\$118	\$120	\$827	\$98
FL	Dade	Miami/Dade Co		\$3,447	\$3,447	\$960	φουυ	φ900	+	\$669	<b>ΦΖ14</b>	\$187	\$101	\$120	\$1,530	фэо
FL	Flagler	Flagler Co		\$1,669	\$1,669	\$1,400				\$269		\$107	\$101		\$1,530	
						\$1,400				<b>φ209</b>	-					
FL	Flagler Hernando	Palm Coast Hernando Co		\$941	\$941				-	\$87	<u></u> ተገባ	<b>ተ</b> ሰር	\$101	C1 10	£4.050	
FL				\$3,624	\$3,624	\$1,270	<b>₽</b> 00₽	£4.220	-		\$73	\$86	\$101	\$149	\$1,858	
FL	Hillsborough	Hillsborough Co		\$3,489	\$1,334	\$1,022	\$825	\$1,330	-	\$230		\$49			\$33	
FL	Hillsborough	Tampa		\$947	\$947	\$914									\$33	
FL	Indian River	Indian River Co	<b></b>	\$2,341	\$2,341	\$2,341				0.474	04.40	0454			00.404	
FL	Lake	Lake Co		\$4,000	\$4,000	\$1,408	0004	04.45	-	\$171	\$146	\$154	<b>A</b> 50		\$2,121	
FL	Lake	Eustis		\$2,837	\$2,398	00.050	\$294	\$145	-	\$81	\$71	\$67	\$58		\$2,121	
FL	Lee	Lee Co		\$3,834	\$3,834	\$2,059	<b>CO 44</b>	<b>#</b> 4.400		\$826		\$258			\$691	
FL	Lee	Cape Coral		\$4,960	\$3,156	\$1,097	\$641	\$1,163	-	\$1,115		\$253			\$691	
FL	Lee	Ft. Myers		\$6,414	\$2,995	\$2,059	\$1,734	\$1,685		0000		\$245	<b>6400</b>	<b>A.F.</b> (	\$691	
FL	Manatee	Manatee Co	-	\$4,392	\$4,392	\$1,605	-			\$289		\$17	\$130	\$51	\$2,300	
FL	Marion	Marion Co	-	\$1,116	\$1,116 \$4,070	\$1,001	-			₾4 O 47	<b>COOC</b>	\$115 *00	6404	<b>#000</b>	<b>#</b> 000	
FL	Martin	Martin Co		\$4,973	\$4,973	\$2,026	-			\$1,247	\$269	\$99	\$131 ***********************************	\$263	\$938	Φ
FL	Monroe	Monroe Co		\$1,873	\$1,873	\$1,415				\$128	\$190	¢407	\$85		£4.007	\$54
FL	Orange	Orange Co.		\$4,092	\$4,092	\$1,876	0.100	0554		0044		\$127	\$182		\$1,907	
FL	Orange	Apopka		\$3,861	\$2,817	\$669	\$490	\$554		\$241		<b>*</b> * * * * *			\$1,907	<b>^</b> / -
FL	Orange	Maitland		\$3,509	\$2,817	\$794	\$210	\$482		00=0		\$106	A . = -		\$1,907	\$10
	Orange	Oakland		\$5,142	\$4,342	\$1,500	\$700	\$100		\$350		\$100	\$150		\$1,907	\$335
	Orange	Ocoee		\$7,159	\$3,968	\$1,293	\$805	\$2,387		\$500		\$182	\$86		\$1,907	
FL	Orange	Orlando		\$4,977	\$2,714	\$807	A	\$2,263							\$1,907	
FL	Orange	Winter Garden		\$6,243	\$3,457	\$1,550	\$1,091	\$1,695							\$1,907	
	Osceola	Osceola Co		\$8,892	\$8,892	\$2,547									\$6,345	
FL	Palm Beach	Palm Beach Co		\$5,464	\$5,464	\$2,852				\$1,062	\$183	\$240	\$44	\$102	\$981	
FL	Palm Beach	Palm Beach Gardens		\$6,693	\$6,693	\$3,564				\$1,714	\$148	\$137	\$47	\$102	\$981	
	Pasco	Pasco Co		\$3,207	\$3,207	\$1,761				\$627	\$97				\$722	
FL	Pinellas	Pinellas Co		\$1,576	\$1,400	\$1,400	\$176									

	_							of 12 UPA; \$								
	County	Jurisdiction			on-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire		Gen.Govt	Schools	Othe
	Polk	Polk Co	\$2,		\$2,849	\$1,863						\$25	\$129		\$832	
	Polk	Lakeland	\$6,		\$4,765	\$2,610	\$910	\$825		\$896		\$123	\$304	*	\$832	
	St Johns	St. Johns Co	\$1,		\$1,809	\$756				\$375		\$73	\$34	\$149	\$422	
FL	St Lucie	St. Lucie Co	\$3,		\$3,915	\$1,328				\$359	\$144	\$133		\$274	\$1,677	
	Sarasota	Sarasota Co	\$3,		\$2,656	\$1,679	\$635	\$274		\$342	\$161	*			\$474	
	Sarasota	North Port	\$1,		\$1,570	\$683				\$229		\$119	\$65		\$474	
	Seminole	Seminole Co	\$1,		\$1,574	\$709					\$54	\$172			\$639	
FL	Seminole	Altamonte Springs	\$1,		\$1,659	\$421				\$168	\$91	\$172	\$168		\$639	
FL	Seminole	Winter Springs	\$3,		\$1,178	\$539	\$444	\$1,833							\$639	
FL	Volusia	Volusia Co	\$3,		\$3,176	\$1,248				\$529		\$260			\$1,139	
FL	Volusia	Daytona Beach	\$3,		\$2,387	\$1,248	\$585	\$773							\$1,139	
FL	Volusia	Deland	\$2,		\$2,634	\$1,248						\$36	\$99	\$112	\$1,139	
FL	Volusia	Deltona	\$4,		\$2,387	\$1,248	\$917	\$1,424							\$1,139	
FL	Volusia	Edgewater	\$6,		\$3,026	\$1,248	\$1,470	\$2,030		\$408		\$136	\$94		\$1,139	
FL	Volusia	Ormond Beach	\$4,		\$3,278	\$1,368	\$642	\$753	\$28	\$743					\$1,139	
FL	Volusia	Port Orange	\$6,	686	\$3,959	\$2,432	\$1,530	\$1,197		\$388					\$1,139	
<u> </u>	la	lo :				٠ · <b>ا</b>	ı	1	ı	A I	ا م	A	a I	ı	Ī.	
	Cherokee	Canton	\$1,		\$1,711	\$174				\$527	\$212	\$466	\$331			
	Cobb	Roswell	\$1,		\$1,793	\$110				\$1,303		\$380				
	Fulton	Atlanta	\$	357	\$857	\$470				\$285		\$79	\$23			
\$0	\$0									. 1		1		1		
	Ada	Boise	\$1,		\$1,050	\$414				\$636						
ID	Kootenai	Post Falls	\$1,	808	\$1,025	\$287	\$253	\$330		\$650			\$88			
	•									1		1		1		
	DuPage	DuPage County		312	\$312	\$312										
IL	DuPage/Kane	Aurora	\$2,	983	\$2,983					\$1,512		\$150			\$1,299	\$22
IN	Hamilton	Fishers	\$2,	562	\$882	\$365		\$1,680		\$517						
								•								
KS	Johnson	Lenexa	\$	653	\$653	\$653										
KS	Johnson	Overland Park	\$	635	\$635	\$635										
LA	E Baton Rouge	Baton Rouge	\$	464				\$464								
MD	Ann Arundel	Ann Arundel Co	\$4,	286 0	\$4,286	\$641	I			ı	I	Ī	\$99		\$3,546	
MD	Calvert	Calvert Co	\$1,		\$1,000	ΨΟΤΙ		+					ψυυ		\$1,000	
MD	Carroll	Carroll Co	\$1,		\$1,925			+		\$382					\$1,543	
MD	Charles	Charles Co	\$7,		\$7,000				+	ψυυΖ		+		+	\$7,000	
MD	Dorchester	Cambridge	Ψ1,	330 0	ψ1,000	-								-	ψ1,000	
MD	Frederick	Frederick Co	\$6,	224	\$1,589	\$30	\$1,935	\$2,700			\$274			-	\$1,285	
MD	Howard	Howard Co		300	\$800	\$800	ψ1,900	ΨΖ,100			Ψ214			-	ψ1,200	
	Montgomery	Montgomery Co			\$7,500	\$3,500	\$896	\$1,140						-	\$4,000	
		Prince George's Co	\$14,		12,000	ψυ,υυυ	\$896	\$1,140						-	\$12,000	
	Queen Anne's	Queen Anne's Co	\$3,		\$3,397		φυσυ	ψ1,140				\$828			\$2,569	
	St. Mary's	St. Mary's Co	\$4,		\$4,500	\$450				\$675		ψυΖυ			\$3,375	
IVID	Ot. Ivialy S	Ot. Ivially 5 OU	φ4,	300	ψ <del>-1</del> ,∪∪∪	ψ <del>4</del> 50				φ013					ψυ,υι υ	
МО	Clay/Jackson	Kansas City	\$	435	\$435	\$435										
140	I 11	loss an Oneir				1	ı		ı	<u> </u>	1	1	ı	1	ı	
	Jackson	Ocean Springs										+				
MS	Madison	Madison														

			Multi-Family (2	bedroom, 1,0	00 sq. ft. un	it, density	of 12 UPA; \$	100,000 val	ue; 7-2" met	ers (2 for ir	rigation) fo	r 240 unit complex)		
State	County	Jurisdiction	Tota	l Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police Gen.Gov	t Schools	Othe
MT	Gallatin	Bozeman	\$1,57	72 \$1,154	\$1,079	\$256	\$162				\$75			
NC	Chatham	Chatham Co.	\$73	33 \$500		\$233							\$500	
	Durham	Durham	\$1,86		\$495	Ψ200			\$216				\$1,155	
	Orange	Orange Co.	\$3,33		Ψ130	\$702	\$1,213		ΨΖΙΟ				\$1,420	
	Wake	Cary	\$5,04		\$959	\$1,551	\$2,533						Ψ1,420	
NE	Lancaster	Lincoln	\$1,22	\$1,046	\$903	\$117	\$58		\$143					
NH	Merrimack	Concord	\$1,93	\$1,931	\$931				\$400			<u> </u>	\$600	
	Rockingham	Fremont	\$2,43		,				*				\$2,438	
NIN 4	Damalilla	Damailla Ca	C4 4	TE 04 44E	Ф <b>7</b> С4	1		<b>Ф</b> ОБ 4	¢400	ı	<b>#</b> 00	<u> </u>	1	<b>Ф</b> 7/
	Bernalillo	Bernalillo Co	\$1,44		\$761	<sub>ው</sub> ፈርር	¢750	\$354	\$192		\$66		+	\$72
	Dona Ana	Las Cruces	\$1,71	_		\$788	\$750		\$175				+	
	Lincoln	Ruidoso	\$82		¢1.004	\$533	\$293		<b>Ф</b> ГО4		<b>\$400</b>		+	<b>646</b>
	Sandoval Santa Fe	Rio Rancho	\$2,38		\$1,034 \$1,49	\$287 \$235	\$357 \$561		\$581		\$103		+	\$18
		Santa Fe County	\$1,49 \$27		\$148	\$335	\$561		\$450		\$275		1	
NM	Santa Fe Valencia	Santa Fe County				\$206	\$186		\$745		φ2/5		+	
NM	vaiencia	Los Lunas	\$1,13	37 \$745		\$206	\$180		\$745			<u> </u>		
	Washoe	Reno	\$4,53		\$1,306		\$2,225		\$1,000					
NV	Clark	Las Vegas	\$2,11	4 \$674	\$628		\$1,440							\$46
ОН	Butler	Middletown	\$50	00 \$500	\$500									
OR	Clackamas	West Linn	\$11,37	77 \$8,377	\$2,495	\$1,026	\$1,975	\$220	\$5,662					
	Deschutes	Bend	\$4,31		\$1,081	\$447	\$1,973	ΨΖΖΟ	\$2,638				+	
	Lane	Eugene	\$4,04		\$791	\$434	\$1,182	\$296	\$1,345				+	
	Marion	Salem	\$5,99		\$1,027	\$1,815	\$1,702	\$240	\$1,701					
	Washington	Washington Co	\$3,40		\$824	ψ1,013	\$2,300	\$284	\$1,701					
	Washington	Hillsboro	\$6,05		\$1,458		\$2,300	\$250	\$2,045					
	Is a	- · -	0.00	nal	24.222			1				•	1	
PA	Montgomery	Towamencin Twp	\$1,36	\$1,363	\$1,363									
SC	Beaufort	Beaufort Co	\$91	5 \$915	\$232				\$263	\$420				
SC	Beaufort	Hilton Head	\$1,11	0 \$1,008	\$686	\$43	\$59		\$215	\$107				
SC	Berkeley	Mt. Pleasant	\$1,79	92 \$1,382	\$664	\$195	\$215		\$358		\$231	\$69		\$60
TN	Rutherford	LaVergne	\$3,25	51 \$789	\$543	\$587	\$1,875	I	\$246	Т	Т	T	<u> </u>	
	Rutherford	Smyrna	\$1,62		\$896	ψυση	ψ1,010	+	\$460	<del></del>	\$271		+	
	Sumner	White House	\$1,49		\$258			+	\$245	<del></del>	\$115	\$174	\$700	
	Williamson	Franklin	\$3,81		\$730	\$948	\$1,676		Ψ2-10		Ψιιο	¥	Ψίου	\$460
	•				· · · · · ·		. ,					<u>,                                      </u>		
	Brazos	College Station	\$45						\$452					
	Collin	Allen	\$45		\$452									
	Collin	McKinney	\$75		\$594	\$87	\$77							
	Denton	Denton	\$97			\$736	\$240							
	Tarrant	Arlington	\$1,55		\$670	\$107	\$52		\$726					
TX	Tarrant	Colleyville	\$1,63	\$1,230	\$1,230	\$385	\$20							

			Multi-l	Family (2 be	edroom, 1,0	00 sq. ft. ur	it, density o	of 12 UPA; \$	100,000 va	lue; 7-2" me	ters (2 for i	rrigation) fo	or 240 unit	complex)		
State	County	Jurisdiction		Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	Gen.Govt	Schools	Other
TX	Tarrant	Ft. Worth		\$826			\$372	\$454								
TX	Tarrant	Watauga		\$554	\$554				\$554							
TX	Williamson	Georgetown		\$922			\$714	\$208								
UT	Salt Lake	Sandy City	_	\$868	\$768		\$100		\$301	\$467				I		
UT	Salt Lake	West Jordan City	_	\$6,529	\$2,638	\$833	\$2,265	\$1,626	\$429	\$1,133		\$171	\$72			
UT	Salt Lake	West Valley City		\$797	\$797	\$292	<del>,</del>	<b>V</b> 1,020	\$101	\$367		\$20	\$17			
UT	Tooele	Tooele		Ţ, Ţ,	¥151	<b>,</b>			¥	7001		,	***			
VA	Louden	Leesburg	_	\$7,703	1	1	\$3,008	\$4,695		1				ı		
VA	Stafford	Stafford Co		\$1,395	\$1,395	\$1,395	ψο,σσσ	ψ4,000								
VT	Chittenden	Durlington	_	\$2,060	\$2,060	\$153	<u> </u>	<u> </u>	1	\$582	\$362	\$174	\$34	I	\$755	
VT	Chittendon	Burlington Williston	_	\$3,230	\$3,230	\$300				\$645	φ30Z	<b>Φ174</b>	<b></b> Ф34		\$2,284	
VI	Chillendon	VVIIIISTON	_	<b>Φ3,23</b> 0	<b>\$3,∠3</b> 0	\$300				<b>Ф</b> 043					\$2,204	
WA	King	King Co		\$2,215	\$2,215	\$950									\$1,265	
WA	King	Bothell		\$2,459	\$2,033	\$1,271	\$327	\$99		\$762						
WA	King	Kirkland		\$1,364	\$1,016	\$586	\$234	\$114		\$430						
WA	Kitsap	Kitsap Co		\$1,135	\$1,135	\$341				\$239					\$555	
WA	Pierce	Pierce Co		\$1,029	\$1,029					\$147					\$882	
WA	Skagit	Burlington		\$5,793	\$3,707	\$99		\$2,086	\$225	\$500		\$254			\$2,629	
WA	Snohomish	Snohomish Co		\$4,244	\$4,244	\$1,504				\$713					\$2,027	
WA	Thurston	Tumwater		\$3,050	\$3,050	\$703				\$372		\$101			\$1,874	
WV	Jefferson	Jefferson Co	_	\$4,040	\$4,040										\$4,040	
WI	Dane	Fitchburg	_	\$2,624	\$2,473	I	ı	\$151		\$2,073	<u> </u>	\$400		1	Τ	
WI	Jefferson	Oconomowoc	-	\$952	\$331		\$220	\$401		\$331		ψ.50				
WI	Ozaukee	Cedarburg	_	\$2,031	\$1,777		Ψ220	\$255	+	\$1,297	\$317	+	\$163			
WI	St Croix	Hudson		\$4,219	\$1,136	-	\$2,353	\$730	\$314	\$822	ΨΦ.1		ψ.00			

		Multi-	Family (2 be	droom, 1,00	00 sq. ft. un	it, density (	of 12 UPA; \$	100,000 val	ue; 7-2" m	eters (2 for i	irrigation) fo	or 240 unit	complex)		
State Cou	unty Ju	risdiction	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	Gen.Govt	Schools	Othe
1	IN I	diamat Assaura	<b>#0.700</b>	<b>CO 057</b>	C4 044	<b>#4.057</b>	C4 404	0045	<b>C4</b> 004	<b>CO 47</b>	<b>#000</b>	<b>CO40</b>	<b>#070</b>	£4.740	<b>Ф</b> ЕО/
		ational Average	\$3,790	\$2,857	\$1,211	\$1,057	\$1,191	\$645	\$1,001	\$247	\$230	\$218		\$1,716	\$593
	Sa	ample Size	194	181	146	96	98	26	115	41	73	54	33	82	28
State Aver	age Fees														
AR			\$1,342	\$796	\$771	\$270	\$948	n/a	\$447	n/a	\$373	n/a	n/a	n/a	n/a
AZ			\$3,178	\$2,414	\$1,101	\$878	\$906	\$879	\$1,094	\$213	\$245	\$176	\$291	n/a	\$177
CA			\$13,063	\$9,086	\$3,173	\$2,160	\$2,541	\$1,386	\$3,156	\$1,026	\$628	\$1,659	\$1,329	\$1,943	\$2,200
CO			\$5,451	\$3,538	\$1,310	\$2,759	\$1,246	\$721	\$2,012	\$500	\$483	\$202	\$340	\$817	\$417
DE															
FL			\$3,856	\$3,106	\$1,434	\$830	\$1,157	\$28	\$512	\$128	\$130	\$107	\$150	\$1,432	\$119
GA			\$1,454	\$1,454	\$251	n/a	n/a	n/a	\$705	\$212	\$309	\$177	n/a	n/a	n/a
HI															
IA															
ID			\$1,329	\$1,038	\$351	\$253	\$330	n/a	\$643	n/a	n/a	\$88	n/a	n/a	n/a
IL			\$1,647	\$1,647	\$312	n/a	n/a	n/a	\$1,512	n/a	\$150	n/a	n/a	\$1,299	\$22
IN															
KS			\$644	\$644	\$644	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
KY															
LA															
ME															
MD			\$5,270	\$4,400	\$1,084	\$1,242	\$1,660	n/a	\$529	\$274	\$828	\$99	n/a	\$4,035	n/a
MO															
MS															
MT															
NC			\$2,744	\$1,186	\$727	\$829	\$1,873	n/a	\$216	n/a	n/a	n/a	n/a	\$1,025	n/a
NE				*			,				,				
NH			\$2,185	\$2,185	\$931	n/a	n/a	n/a	\$400	n/a	n/a	n/a	n/a	\$1,519	n/a
NM			\$1,324	\$829	\$648	\$430	\$429	\$354	\$429	n/a	\$148	n/a	n/a	n/a	\$45
NV			\$3,323	\$1,490	\$967	n/a	\$1,833	n/a	\$1,000	n/a	n/a	n/a	n/a	n/a	\$46
OH															
OK			<b>AF 007</b>	<b>40.700</b>	A4 070	<b>#</b> 000	<b>#4.500</b>	0050	<b>A0.070</b>	,	,		,	,	,
OR			\$5,867	\$3,726	\$1,279	\$930	\$1,520	\$258	\$2,678	n/a	n/a	n/a	n/a	n/a	n/a
PA				-		-									
RI			£4.070	£4.400	<b>#</b> 507	<b>C440</b>	<b>0407</b>	1-	<b>CO70</b>	<b>COO</b> 4	<b>#004</b>	<b>#</b> 00	/	1-	Φ0/
SC			\$1,272	\$1,102	\$527	\$119	\$137	n/a	\$279	\$264	\$231	\$69	n/a	n/a	\$60 \$460
TN			\$2,546	\$1,275	\$607	\$768	\$1,776	n/a	\$317	n/a	\$193	\$174	n/a	\$700	
TX UT			\$903	\$780	\$737 \$563	\$400	\$175	\$554 \$277	\$589	n/a	n/a	n/a	n/a	n/a	n/a
			\$2,731	\$1,401 \$1,205		\$1,183	\$1,626		\$656	n/a	\$96	\$45	n/a	n/a	n/a
VA			\$4,549	\$1,395	\$1,395	\$3,008	\$4,695	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
VT			\$2,645	\$2,645	\$227	n/a	n/a	n/a	\$614	\$362	\$174	\$34	n/a	\$1,520	n/a
WA			\$2,661	\$2,304	\$779	\$281	\$766	\$225	\$452	n/a	\$178	n/a	n/a	\$1,539	n/a
WV			<b>CO 450</b>	£4.400	1-	£4.007	6004	6044	C4 404	0047	6400	<b>#</b> 400	1	I.	/
WI			\$2,456	\$1,429	n/a	\$1,287	\$384	\$314	\$1,131	\$317	\$400	\$163	n/a	n/a	n/a

State	County	Jurisdiction		Total	Non-Util	ng center; 0. Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	Gen.Govt	Schools	Othe
AR	Benton	Bentonville		\$950	\$455		\$219	\$276				\$455				
AR	Faulkner	Conway		\$1,915	\$1,915	\$1,915										
AR	Washington	Fayetteville		\$183			\$49	\$134								
AZ	Cochise	Sierra Vista	-													<u> </u>
ΑZ	Gila	Payson		\$505			\$505									
ΑZ	Gila	Sedona		\$3,533	\$2,813	\$2,349	,	\$720	\$112	\$112			\$208	\$32		
ΑZ	Maricopa	Avondale		\$6,056	\$5,340	\$2,506	\$358	\$358	*	****		\$343	\$380	\$411		\$1,70
AZ	Maricopa	Buckeye	-	\$957	\$224	<b>\$2,000</b>	\$213	\$520				\$224	ψοσο	Ψ		Ψ.,.σ
AZ	Maricopa	Chandler	-	\$4,991	\$4,207	\$4,057	\$592	\$192				\$30	\$50	\$70		
AZ	Maricopa	Fountain Hills	-	\$510	\$510	\$190	ψ032	Ψ102				ψοσ	\$20	\$300		İ
AZ	Maricopa	Gilbert	-	\$1,235	\$570	\$320	\$336	\$329				\$35	\$115			
AZ	Maricopa	Glendale	-	\$3,447	\$3,002	\$1,907	\$261	\$184				\$178	\$390	\$469		\$5
AZ	Maricopa	Goodyear	-	\$3,588	\$3,002	\$1,371	\$368	\$198				\$178	\$1,036			\$19
			-			φ1,371	\$145	\$169						\$ <b>2</b> 39		φ19:
AZ	Maricopa	Mesa	-	\$1,397	\$1,083	¢4.4.000	\$145 \$405					\$423	\$660	\$370		
AZ	Maricopa	Peoria	-	\$22,825	\$15,767	\$14,339		\$6,653	00.444			\$197	\$861			
AZ	Maricopa	Phoenix	-	\$7,652	\$6,163	\$3,922	\$609	\$880	\$2,144			-	\$61	\$36		
AZ	Mariciopa	Scottsdale	-	\$1,530	\$555	0004	\$545	\$430	\$555			<b>#700</b>		<b>#</b> 000		
ΑZ	Maricopa	Suprise		\$1,933	\$1,422	\$394	\$277	\$234				\$762		\$266		
ΑZ	Maricopa	Tempe		\$494			\$222	\$273								
ΑZ	Mohave	Bullhead City		\$43			\$43									
ΑZ	Navajo	Show Low		\$459			\$106	\$353								
ΑZ	Pima	Pima County		\$2,424	\$2,197	\$2,197	\$227									
ΑZ	Pima	Marana		\$3,227	\$3,000	\$3,000	\$227									
ΑZ	Pima	Oro Valley		\$698			\$698									ı
ΑZ	Pima	Tucson		\$227			\$227									<u> </u>
ΑZ	Pinal	Apache Junction		\$4,854	\$4,387	\$3,859	\$147	\$320					\$325	\$203		<u> </u>
ΑZ	Pinal	Casa Grande		\$1,596	\$1,103	\$387		\$493				\$173	\$349	\$194		
ΑZ	Pinal	Eloy		\$321			\$160	\$161								
ΑZ	Pinal	Florence		\$455			\$252	\$203								1
ΑZ	Pinal	Queen Creek		\$2,001	\$1,535	\$1,024		\$466					\$69	\$442		
ΑZ	Yavapai	Yavapai County														
ΑZ	Yavapai	Chino Valley		\$1,180	\$1,180	\$800						\$180	\$130	\$70		
ΑZ	Yavapai	Prescott		\$447			\$447									
CA	Yolo	Davis	-	\$7,309	\$7,309	\$6,536	varies	varies	\$72	\$237	1	\$132		\$291	1	\$4
CA	El Dorado	El Dorado Co	-	\$8,165	\$8,165	\$8,165	varies	varies	Ψ12	ΨΖΟΙ		ψ10Z		ΨΣ51		Ψ-
CA	Fresno	Clovis	-	\$7,156	\$6,014	\$5,324	\$466	\$676		\$690						
CA	Los Angeles	Lancaster	-	\$1,793	\$1,793	\$1,250	φ400	φ070	\$500	\$090				\$43		
	•		-			\$590	£4.00	\$720		ФC00				<b>\$43</b>		<b>₽0.04</b>
CA	Sacramento	Sacramento	-	\$8,734	\$7,845	\$590	\$169		\$4,591	\$620		-				\$2,04
CA	San Diego	San Diego	-	\$11,906	\$10,785		\$721	\$400							<b>#0.40</b>	\$10,78
	San Francisco	San Francisco	-	\$11,580	\$11,580	<b>*</b> 10.100	<b>A</b> 110	<b></b>	0.100			4000	40.000	****	\$240	
	Santa Clara	Gilroy		\$18,450	\$16,900	\$12,430	\$416	\$1,134	\$170			\$690	\$2,680	\$600	\$330	
	Santa Cruz	Santa Cruz Co		\$28,780	\$28,780	\$27,280	varies	varies	\$1,500							
CA	Ventura	Santa Paula	-	\$5,670	\$5,670	\$3,666	\$224	\$353		\$315		\$285	\$355	\$366		\$10
CO	Adams	Adams Co		\$4,264	\$4,264	\$4,264	I	I	ı	I	Т	Т				
CO			-	\$3,562	\$3,562	\$3,229	-	-		\$333	+					
	Adams Boulder	Commerce City	-				¢1 400	<b>Ф</b> 070	¢1 600	φυσσ		<b>0161</b>	<b>0104</b>	<b>₽40</b> F		ΦE4
	Eagle	Boulder Eagle Co		\$5,924 \$4,923	\$4,230 \$4,923	\$1,575 \$4,923	\$1,422	\$272	\$1,620	ļ		\$164	\$164	\$195		\$51:

State County	Jurisdiction	····	Total	Non-Util	ng center; 0. Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	Gen.Govt	Schools	Othe
CO Eagle	Basalt		\$4,157	\$2,259	\$250	\$690	\$1,208	Diam	\$1,509	Library	1110	1 Olice	Gen.Govi	OCHOOIS	\$500
CO Eagle	Eagle		\$1,497	\$1,497	\$922	ψοσο	ψ1,200		ψ1,000	+	\$575			-	Ψ00
CO El Paso	Colorado Springs		\$1,417	\$982	<b>4022</b>	\$176	\$259	\$982			φσ.σ				
CO Jefferson	Jefferson Co		\$3,120	\$3,120	\$3,120	Ψσ	Ψ200	<b>400</b> 2						+	
CO Larimer	Larimer Co		\$5,870	\$5,870	\$5,870									+	
CO Larimer	Loveland		\$13,440	\$9,553	\$7,924	\$3,886		\$589			\$350	\$230	\$460		
CO Larimer	Ft. Collins		\$10,608	\$8,245	\$7,064	\$1,967	\$396	\$655			\$188	\$129	\$209		
CO Pitken	Pitken Co		\$11,683	\$11,683	\$11,683	ψ.,σσ.	<del>-</del>	ţ.c.c			ψ.σσ	ψ.20	<b>\$250</b>		
CO Weld	Weld Co		\$3,059	\$3,059	\$3,059										
CO Weld	Windsor		\$8,074	\$6,882	\$4,984	\$832	\$360	\$1,898							
00 11010	TVIII GGCI		φο,στι	Ψ0,002	ψ 1,00 1	ΨΟΟΣ	φοσσ	ψ1,000		<u> </u>					
DE New Castle	New Castle Co		\$1,779	\$473			\$1,306				\$345	\$33	\$95		
la .	- In		A	<b>A. 2 . .</b>	\$4.00=I						400=				<b>*</b>
FL Brevard	Brevard Co		\$1,974	\$1,974	\$1,607						\$207				\$160
FL Brevard	Cocoa		\$1,974	\$1,974	\$1,607						\$207				\$16
FL Brevard	Melbourne		\$160	\$160											\$16
FL Brevard	Palm Bay		\$302	\$302							\$107	\$34			\$16
FL Brevard	Rockledge		\$1,767	\$1,767	\$1,607										\$16
FL Broward	Broward Co		\$2,612	\$2,612	\$1,570										\$1,04
FL Citrus	Citrus Co		\$3,132	\$3,132	\$1,572						\$524	\$414	\$622		
FL Clay	Clay Co														
FL Collier	Collier Co		\$12,674	\$11,791	\$9,021	\$411	\$472				\$300	\$1,092	\$1,176		\$202
FL Dade	Miami/Dade Co		\$1,429	\$1,429	\$991						\$291	\$147			
FL Flagler	Flagler Co		\$1,997	\$1,997	\$1,997										
FL Flagler	Palm Coast		\$1,808	\$1,808	\$1,808										
FL Hernando	Hernando Co		\$3,395	\$3,395	\$2,752						\$173	\$190	\$280		
FL Hillsborough	n Hillsborough Co		\$3,942	\$3,374	\$3,352	\$264	\$304				\$22				
FL Hillsborough			\$3,990	\$3,990	\$3,990										
FL Indian River	Indian River Co		\$6,434	\$6,434	\$6,434										
FL Lake	Lake Co		\$2,999	\$2,999	\$2,177						\$822				
FL Lake	Eustis		\$352	\$120		\$137	\$94				varies	\$120			
FL Lee	Lee Co		\$5,598	\$5,598	\$5,063						\$535				
FL Lee	Cape Coral		\$2,145	\$1,756	\$1,627	\$138	\$251				\$129				
FL Lee	Ft. Myers		\$6,238	\$5,563	\$5,063	\$347	\$328				\$500				
FL Manatee	Manatee Co		\$5,040	\$5,040	\$4,452						\$11	\$453	\$123		
FL Marion	Marion Co		\$4,155	\$4,155	\$3,892						\$263				
FL Martin	Martin Co		\$3,467	\$3,467	\$3,227						\$240				
FL Monroe	Monroe Co		\$2,333	\$2,333	\$1,874							\$137			\$32
FL Orange	Orange Co.		\$9,854	\$9,854	\$9,433						\$178	\$243			
FL Orange	Apopka		\$3,882	\$3,014	\$3,014	\$336	\$532								
FL Orange	Maitland		\$3,033	\$2,427	\$2,267	\$144	\$462				\$150				\$10
FL Orange	Oakland		\$8,890	\$8,490	\$7,370	\$350	\$50				\$110	\$110			\$900
FL Orange	Ocoee		\$5,182	\$3,266	\$2,885	\$483	\$1,433		1		\$284	\$97			
FL Orange	Orlando		\$3,231	\$3,231	\$3,231										
FL Orange	Winter Garden		\$7,906	\$7,237	\$7,237	\$262	\$407								
FL Osceola	Osceola Co		\$10,140	\$10,140	\$10,140										
FL Palm Beach			\$5,742	\$5,742	\$5,286						\$225	\$56	\$175		
FL Palm Beach			\$7,321	\$7,321	\$6,515						\$420	\$211	\$175		
FL Pasco	Pasco Co		\$2,130	\$2,130	\$2,130	<u> </u>									
FL Pinellas	Pinellas Co		\$3,314	\$3,208	\$3,208	\$106		i i	i						

State	County	Jurisdiction	Retail	(100,000 sq. Total	. ft. shoppir Non-Util	ng center; 0. Roads	15 FAR; 3" Water	meter) Sewer	Drain	Parks	Library	Fire	Police	Gen.Govt	Schools	Othe
FL	Polk	Polk Co		\$4,598	\$4,598	\$4,598										
FL	Polk	Lakeland		\$5,284	\$5,078	\$4,319	\$96	\$110				\$248	\$511			
FL	St Johns	St. Johns Co		\$1,951	\$1,951	\$1,206						\$194	\$149	\$402		
FL	St Lucie	St. Lucie Co		\$3,559	\$3,559	\$2,989						\$125		\$445		
FL	Sarasota	Sarasota Co		\$8,172	\$7,300	\$7,300	\$544	\$328								
FL	Sarasota	North Port		\$1,582	\$1,582	\$1,212						\$275	\$95			
FL	Seminole	Seminole Co		\$2,901	\$2,901	\$2,741						\$160				
FL	Seminole	Altamonte Springs		\$2,936	\$2,936	\$2,283						\$160	\$493			
FL	Seminole	Winter Springs		\$2,202	\$1,767	\$1,767	\$83	\$352								
FL	Volusia	Volusia Co		\$2,696	\$2,696	\$2,560						\$136				
FL	Volusia	Daytona Beach		\$3,016	\$2,560	\$2,560	\$228	\$228								
FL	Volusia	Deland		\$3,313	\$3,313	\$2,560						\$100	\$132	\$521		
FL	Volusia	Deltona		\$4,011	\$2,899	\$2,560	\$435	\$676				\$339				
FL	Volusia	Edgewater		\$3,120	\$2,560	\$2,560	\$235	\$325								
FL	Volusia	Ormond Beach		\$3,825	\$3,601	\$3,151	\$105	\$119	\$103							\$347
FL	Volusia	Port Orange		\$4,747	\$4,310	\$4,310	\$245	\$192								
GA	Cherokee	Canton		\$801	\$801	\$357						\$259	\$184			
GA	Cobb	Roswell		\$751	\$751	\$426						\$326				
GA	Fulton	Atlanta		\$1,983	\$1,983	\$1,189				\$584		\$163	\$47			
ID	Ada	Boise		\$1,260	\$1,260	\$1,260										
ID	Kootenai	Post Falls		\$1,659	\$1,136	\$874	\$161	\$362					\$262			
	DuPage	DuPage County		\$605	\$605	\$605										
IL	DuPage/Kane	Aurora		\$190	\$190							\$150				\$40
		_														
IN	Hamilton	Fishers		\$3,220	\$1,652	\$1,652		\$1,568								
		_														
KS	Johnson	Lenexa		\$1,000	\$1,000	\$1,000										
KS	Johnson	Overland Park		\$1,167	\$1,167	\$1,167										
	T	T													_	
LA	E Baton Rouge	Baton Rouge		\$244				\$244								
	1	T									1			1		
	Ann Arundel	Ann Arundel Co		\$2,507	\$2,507	\$2,131							\$376			<b>.</b> .
MD	Calvert	Calvert Co	_	\$110	\$110											\$110
MD	Carroll	Carroll Co	_													
MD	Charles	Charles Co														
MD	Dorchester	Cambridge	_	Φο	<b>6</b> 0	<b>6</b>	0000	<b>A4</b> 225								
MD	Frederick	Frederick Co		\$2,975	\$750	\$750	\$929	\$1,296								
	Howard	Howard Co		\$800	\$800	\$800	00-5	A 105								
	Montgomery	Montgomery Co	_	\$5,312	\$4,500	\$4,500	\$352	\$460								
	Prince George's	Prince George's Co	_	\$812	<b>#</b> 400		\$352	\$460				A 100				
	Queen Anne's	Queen Anne's Co		\$480	\$480							\$480				
MD	St. Mary's	St. Mary's Co	-													
	lo. // ·	lu o:	-	φ4 :==1	04 1-01	φ4 :=== <sup>1</sup>		Т	т	1	1	Т			Т	
МО	Clay/Jackson	Kansas City	_	\$1,458	\$1,458	\$1,458										
	1	0	-		-	Т		Т	т	1	1	Т			Т	
	Jackson	Ocean Springs		Φο ο το	00.010	00.010										
MS	Madison	Madison		\$2,949	\$2,949	\$2,949										

			Retail	(100,000 sq	. ft. shoppir	ng center; 0.	15 FAR; 3"	meter)								
State	County	Jurisdiction		Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	Gen.Govt	Schools	Other
								. 7	ī	•	ī			ı		
MT	Gallatin	Bozeman		\$5,587	\$4,891	\$4,412	\$307	\$389				\$479				
NC	Chatham	Chatham Co.	-	\$150	1		\$150	1	1	1	1				1	
NC	Durham	Durham	-	\$2,873	\$2,873	\$2,873	ψ100									
NC	Orange	Orange Co.	┨┈┠	\$685	Ψ2,073	Ψ2,073	\$305	\$380	+			+			-	
	Wake	Cary		\$2,674	\$1,686	\$1,686	\$385	\$603								
	1	[	_	<del>+</del> =,=::	<b>V</b> 1,000	<b>V</b> 1,000	****	7000		1					1	
NE	Lancaster	Lincoln	_	\$1,742	\$1,622	\$1,622	\$80	\$40								
	•	•		•	•	•	•	•	•	•	-	•			•	
NH	Merrimack	Concord		\$2,890	\$2,890	\$2,890										
NH	Rockingham	Fremont														
NM	Bernalillo	Bernalillo Co		\$2,124	\$2,124	\$1,117			\$650			\$357				
NM	Dona Ana	Las Cruces		\$364			\$196	\$168								
NM	Lincoln	Ruidoso	┙╹	\$658			\$376	\$283								
NM	Sandoval	Rio Rancho	_	\$3,387	\$2,848	\$2,177	\$197	\$342				\$634				\$37
NM	Santa Fe	Santa Fe	┵	\$2,584	\$2,130	\$2,130	\$314	\$140								
NM	Santa Fe	Santa Fe County	_	\$460	\$460							\$460				
NM	Valencia	Los Lunas		\$256			\$123	\$133								
ND/	\A/I	In	┵	<b>CO 454</b>	¢0.400	<b>CO. 100</b>		<b>¢00</b>		-						
NV	Washoe	Reno	<b>-</b>   -	\$3,451	\$3,429 \$877	\$3,429		\$22								<u> </u>
NV	Clark	Las Vegas		\$1,107	\$877	\$793		\$230								\$84
ОН	Butler	Middletown	┨┈┠	1			<u> </u>		1	1		1				
OH	Duttel	wildaletown	-  -													
OR	Clackamas	West Linn	-	\$12,408	\$10,646	\$10,207	\$690	\$1,071	\$439							
OR	Deschutes	Bend	-	\$4,194	\$3,681	\$3,681	\$350	\$163	ψ.00							
OR	Lane	Eugene	-	\$5,566	\$4,892	\$4,596	\$314	\$361	\$296							
OR	Marion	Salem	_	\$5,752	\$4,798	\$4,558	\$571	\$383	\$240							
OR	Washington	Washington Co		\$2,784	\$2,703	\$2,265		\$81	\$438							
OR	Washington	Hillsboro		\$5,887	\$5,519	\$3,997		\$368	\$379	\$1,143						
PA	Montgomery	Towamencin Twp		\$5,110	\$5,110	\$5,110										
SC	Beaufort	Beaufort Co		\$1,502	\$1,502	\$1,502										
SC	Beaufort	Hilton Head		\$5,209	\$4,519	\$4,519	\$236	\$454								
SC	Berkeley	Mt. Pleasant		\$3,669	\$3,280	\$2,840	\$153	\$236				\$190	\$120			\$130
	I	T	4 1								-					
TN	Rutherford	LaVergne	4	\$2,749	\$2,355	\$2,355	\$94	\$300				A				
	Rutherford	Smyrna	4	\$2,834	\$2,834	\$1,994						\$840	40			
	Sumner	White House	┩	\$2,888	\$2,888	\$1,550	6.47.1	0000				\$532	\$806		-	
TN	Williamson	Franklin	-	\$4,933	\$3,621	\$2,851	\$474	\$838		ļ						\$770
TV	Drozoo	Collogo Ctation	-	I	ı	ı	Г	ı	ı	ı	I	ı		ı	Г	
	Brazos	College Station	<b>- </b>	<b>₾0.700</b>	<b>₾0.700</b>	Ф0 <b>7</b> 00		+								
TX	Collin	Allen	<b>- </b>	\$2,729	\$2,729	\$2,729	¢co.	ФO.4				¢246		¢4.070	-	
TX TX	Collin	McKinney Denton	<b>- </b>	\$4,253 \$1,033	\$4,101	\$2,513	\$68 \$710	\$84 \$323				\$316		\$1,272	-	
	Denton Tarrant	Arlington	<b>- </b>	\$1,033	\$1,393	\$1,393	\$108	\$323 \$89		-					+	
			<b>- </b>					\$89 \$22							-	
TX	Tarrant	Colleyville		\$1,021	\$697	\$697	\$302	<b>\$</b> 22	<u> </u>							

			Retail	(100,000 so	ղ. ft. shoppi	ng center; 0.	15 FAR; 3" ı	meter)								
State	County	Jurisdiction		Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	Gen.Govt	Schools	Other
TX	Tarrant	Ft. Worth		\$82			\$37	\$45								
TX	Tarrant	Watauga		\$1,605	\$1,605				\$1,605							
TX	Williamson	Georgetown		\$689			\$490	\$199								
	0-161-1	One de Oite	_	Ф <b>7</b> 00	0050	1	£400		<b>\$550</b>	<b>6400</b>	1	1	1			
	Salt Lake	Sandy City	-	\$786	\$656	<b>#0.050</b>	\$130	4055	\$553	\$103		0400	04.40			
UT	Salt Lake	West Jordan City	-	\$3,908	\$3,298	\$2,250	\$355	\$255	\$788			\$120	\$140			
	Salt Lake	West Valley City	-	\$1,606	\$1,606	\$1,284			\$185			\$75	\$62			
UI	Tooele	Tooele	_													
VA	Louden	Leesburg	-				varies	varies								
VA	Stafford	Stafford Co		\$2,036	\$2,036	\$2,036										
	T	T	_	A	AI	4				4						
	Chittenden	Burlington	_	\$1,370	\$1,370	\$592				\$337		\$159	\$282			
VT	Chittendon	Williston	_	\$1,041	\$1,041	\$1,041										
WA	King	King Co	-		l,	varies					1					
WA	King	Bothell	-	\$3,619	\$3,300	\$3,300	\$224	\$95								
WA	King	Kirkland		\$2,075	\$1,520	\$1,520	\$281	\$274								
WA	Kitsap	Kitsap Co		\$740	\$740	\$740		·								
WA	Pierce	Pierce Co														
WA	Skagit	Burlington		\$1,970	\$1,450	\$598		\$520	\$225	\$400		\$227				
WA	Snohomish	Snohomish Co		\$8,269	\$8,269	\$8,269										
WA	Thurston	Tumwater		\$1,811	\$1,811	\$1,710						\$101				
1407	I	- L. #	_													
VVV	Jefferson	Jefferson Co														
WI	Dane	Fitchburg	-	\$320	\$80			\$240				\$80		I		
WI	Jefferson	Oconomowoc		\$536	,,,,		\$151	\$385				,				
WI	Ozaukee	Cedarburg	-	\$237	\$163			\$74					\$163			
WI	St Croix	Hudson		\$1,187	\$694		\$376	\$117	\$673	\$21			·			

	I	Retail (100,000 s	q. ft. shoppi	ng center; 0.	.15 FAR; 3"	meter)								
State County	Jurisdiction	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	Gen.Govt	Schools	Other
	National Average	¢2.505	¢2,000	<b>ድ</b> ስ ዕርብ	<b>CO04</b>	<b>Ф4</b> ГГ	<b>ФО 4</b> Г	£400	#DIV//OI	<b>#200</b>	<b>Ф</b> 220	\$333	\$285	£4.400
	National Average	\$3,595	\$3,600	\$3,352	\$381	\$455	\$845	\$493	#DIV/0!	\$280	\$320			\$1,188
	Sample Size	182	161	141	89	91	26	13	0	69	48	32	2	27
State Average Fees														
AR		\$1,016	\$1,185	\$1,915	\$134	\$205	n/a	n/a	n/a	\$455	n/a	n/a	n/a	n/a
AZ		\$2,807	\$3,057	\$2,664	\$320	\$691	\$937	\$112	n/a	\$248	\$332	\$229	n/a	\$652
CA		\$10,954	\$10,484	\$8,155	\$399	\$657	\$1,367	\$466	n/a	\$369	\$1,518	\$325	\$285	\$4,863
CO		\$5,828	\$5,009	\$4,528	\$1,495	\$499	\$1,149	\$921	n/a	\$319	\$174	\$288	n/a	\$506
DE														
FL		\$4,009	\$3,785	\$3,614	\$261	\$370	\$103	n/a	n/a	\$248	\$260	\$435	n/a	\$329
GA		\$1,178	\$1,178	\$657	n/a	n/a	n/a	\$584	n/a	\$249	\$116	n/a	n/a	n/a
HI														
IA														
ID		\$1,460	\$1,198	\$1,067	\$161	\$362	n/a	n/a	n/a	n/a	\$262	n/a	n/a	n/a
IL		\$397	\$397	\$605	n/a	n/a	n/a	n/a	n/a	\$150	n/a	n/a	n/a	\$40
IN														
KS		\$1,084	\$1,084	\$1,084	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
KY														
LA														
ME														
MD		\$1,857	\$1,525	\$2,045	\$544	\$739	n/a	n/a	n/a	\$480	\$376	n/a	n/a	\$110
MO		, , , , , , , , , , , , , , , , , , ,	, , , , ,	* /	* -	,				,	•			•
MS	1		i i											
MT			i i											
NC		\$1,596	\$2,280	\$2,280	\$280	\$492	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
NE		<del>+ 1,000</del>	<del>-</del>	<del>-</del>	<del>+</del>	¥	.,	.,	.,,	.,				
NH		\$2,890	\$2,890	\$2,890	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
NM		\$1,405		\$1,808	\$241	\$213	\$650	n/a	n/a	\$484	n/a		n/a	\$37
NV		\$2,279	\$2,153	\$2,111	n/a	\$126	n/a	n/a	n/a	n/a	n/a		n/a	\$84
OH		Ψ2,2.3	ψΞ,:00	Ψ=,	.,,	ψ.20	,	.,, ω	, ۵	.,,α	.,,	.,,	.,, .	Ψ0.
OK			i i											
OR		\$6,098	\$5,373	\$4,884	\$481	\$404	\$358	\$1,143	n/a	n/a	n/a	n/a	n/a	n/a
PA		ψ0,000	ψο,σ. σ	ψ .,σσ .	Ψ.σ.	Ψ.σ.	φοσσ	ψ.,ο	.,, ω	.,,α	.,,	.,,	.,,	.,,
RI														
SC		\$3,460	\$3,100	\$2,954	\$195	\$345	n/a	n/a	n/a	\$190	\$120	n/a	n/a	\$130
TN		\$3,351	\$2,925	\$2,188	\$284	\$569	n/a	n/a	n/a	\$686	\$806		n/a	\$770
TX		\$1,625	\$2,105	\$1,833	\$286	\$127	\$1,605	n/a	n/a	\$316	n/a		n/a	n/a
UT		\$2,100	\$1,853	\$1,767	\$243	\$255	\$509	\$103	n/a	\$98	\$101	n/a	n/a	n/a
VA	+	\$2,036	\$2,036	\$2,036	n/a	n/a	n/a	n/a	n/a	n/a	n/a		n/a	n/a
VT		\$1,206	\$1,206	\$817	n/a	n/a	n/a	\$337	n/a	\$159	\$282		n/a	n/a
WA		\$3,081	\$2,848	\$2,690	\$253	\$296	\$225	\$400	n/a	\$159 \$164	n/a	•	n/a	n/a
WV		φ3,061	φ∠,040	φ∠,∪9∪	φ∠υυ	φ∠90	φ223	φ400	11/a	φ104	11/a	11/a	II/a	11/2
WI		\$570	\$312	n/o	\$264	\$204	\$673	¢04	n/o	\$80	\$163	n/o	n/a	n/o
VVI		\$5/0	\$312	n/a	\$264	\$204	\$673	\$21	n/a	ზ80	\$163	n/a	n/a	n/a

			Office				ding; 0.25 FA									
	County	Jurisdiction		Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	Gen.Govt	Schools	Other
	Benton	Bentonville		\$1,144	\$649		\$219	\$276				\$649				
	Faulkner	Conway		\$1,280	\$1,280	\$1,280										
AR	Washington	Fayetteville	-	\$183			\$49	\$134								
AZ	Cochise	Sierra Vista	-													
ΑZ	Gila	Payson		\$757			\$757									
ΑZ	Gila	Sedona		\$3,533	\$2,813	\$2,349		\$720	\$112	\$112			\$208	\$32		
ΑZ	Maricopa	Avondale		\$4,383	\$3,667	\$831	\$358	\$358	·			\$460	\$126	\$550		\$1,700
	Maricopa	Buckeye		\$1,037	\$304	·	\$213	\$520				\$304				
ΑZ	Maricopa	Chandler		\$3,265	\$2,481	\$2,331	\$592	\$192				\$30	\$50	\$70		
ΑZ	Maricopa	Fountain Hills		\$510	\$510	\$190							\$20	\$300		
	Maricopa	Gilbert		\$848	\$183	\$53	\$336	\$329				\$35	\$63	\$33		
ΑZ	Maricopa	Glendale		\$2,610	\$2,165	\$913	\$261	\$184				\$268	\$187	\$708		\$89
ΑZ	Maricopa	Goodyear		\$2,932	\$2,367	\$803	\$368	\$198				\$277	\$607	\$371		\$309
ΑZ	Maricopa	Mesa		\$874	\$560		\$145	\$169				\$219	\$341			
	Maricopa	Peoria		\$7,135	\$5,898	\$4,757	\$405	\$832				\$297	\$286	\$558		
ΑZ	Maricopa	Phoenix		\$6,508	\$5,912	\$3,679	\$244	\$352	\$2,145				\$62	\$26		
ΑZ	Mariciopa	Scottsdale		\$1,308	\$333		\$545	\$430	\$333							
	Maricopa	Suprise		\$2,347	\$1,836	\$634	\$277	\$234		1			\$774	\$428		
ΑZ	Maricopa	Tempe		\$494			\$222	\$273		1			·	1		
ΑZ	Mohave	Bullhead City		\$43			\$43			1						
ΑZ	Navajo	Show Low		\$459			\$106	\$353		1						
ΑZ	Pima	Pima County		\$1,526	\$1,299	\$1,299	\$227			1						
ΑZ	Pima	Marana		\$3,227		\$3,000	\$227			1						
ΑZ	Pima	Oro Valley		\$653			\$653			1						
ΑZ	Pima	Tucson		\$227			\$227			1						
ΑZ	Pinal	Apache Junction		\$2,543	\$2,076	\$1,709	\$147	\$320					\$226	\$141		
ΑZ	Pinal	Casa Grande		\$1,261	\$768	\$129		\$493				\$244	\$117	\$278		
ΑZ	Pinal	Eloy		\$321			\$160	\$161								
ΑZ	Pinal	Florence		\$455			\$252	\$203								
ΑZ	Pinal	Queen Creek		\$1,431	\$965	\$312		\$466					\$21	\$632		
ΑZ	Yavapai	Yavapai County														
ΑZ	Yavapai	Chino Valley		\$1,180	\$1,180	\$800						\$180	\$130	\$70		
ΑZ	Yavapai	Prescott		\$447			\$447									
CA	Yolo	Davis		\$2,790	¢2.700	¢4 677	vorice	vorice	\$72	\$237		\$405		\$358	I	\$41
CA	El Dorado	El Dorado Co	-	\$8,165	\$2,790 \$8,165	\$1,677	varies	varies	\$12	φ23 <i>1</i>	-	\$ <del>4</del> 05		\$330		<del> </del>
CA			-	\$5,026	\$3,884	\$8,165	varies \$466	varies \$676		\$690	-	¢ο	\$0	<b>C</b> O		
	Fresno	Clovis	-			\$3,194 \$1,250	<b>Φ400</b>	\$676	\$500	\$690		\$0	φυ	\$0 \$43		
CA	Los Angeles	Lancaster	-	\$1,793	\$1,793 \$5,704	\$1,250	£4.00	<b>Ф</b> 700		<b>0.450</b>				<b>\$43</b>		¢4.74
	Sacramento	Sacramento	-	\$6,593	\$5,704	\$756	\$169	\$720 \$400	\$2,755	\$452						\$1,742
CA	San Diego San Francisco	San Diego San Francisco	-	\$8,268 \$19,580	\$7,147 \$19,580	\$5,000	\$721	\$400		<b>#2.000</b>					\$240	\$7,147 \$12,340
			-				£44C	C4 404	£400	\$2,000		ተርባባ	ድር ርዕር	<b>#</b> C00		\$12,340
	Santa Clara	Gilroy Santa Cruz Co		\$12,102 \$5,004	\$10,552 \$5,004	\$6,150 \$4,404	\$416	\$1,134	\$102 \$1,500			\$690	\$2,680	\$600	\$330	
	Santa Cruz			\$5,904 \$5,310	\$5,904 \$5,310	\$4,404	varies	varies	Ψ1,500	¢4.0.4		¢400	<b>#005</b>	<b>#</b> 0.00		<u>Фг</u>
CA	Ventura	Santa Paula	-	\$5,219	\$5,219	\$2,933	\$224	\$353	ļ	\$164		\$199	\$925	\$366	<u> </u>	\$55
СО	Adams	Adams Co		\$2,357	\$2,357	\$2,357		1	J							
	Adams	Commerce City		\$1,941	\$1,941	\$1,741				\$200						
	Boulder	Boulder		\$5,924	\$4,230	\$1,575	\$1,422	\$272	\$1,620	<b>4_</b> 00		\$164	\$164	\$195		\$512
	Eagle	Eagle Co		\$1,840	\$1,840	\$1,840	+ ,	,	, ,,==0	+	+	+	Ţ.J.	Ţ <b>o</b>		

State County	Jurisdiction		Total	Non-Util	office build Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	Gen.Govt	Schools	Other
CO Eagle	Basalt		\$4,502	\$1,656	\$250	\$1,035	\$1,811		\$906	ĺ					\$50
CO Eagle	Eagle		\$1,497	\$1,497	\$922						\$575				
CO El Paso	Colorado Springs		\$1,024	\$589		\$176	\$259	\$589							
CO Jefferson	Jefferson Co		\$2,010	\$2,010	\$2,010										
CO Larimer	Larimer Co		\$2,408	\$2,408	\$2,408										
CO Larimer	Loveland		\$9,637	\$5,751	\$4,357	\$3,886		\$354			\$350	\$230	\$460		
CO Larimer	Ft. Collins		\$5,819	\$3,456	\$2,537	\$1,967	\$396	\$393			\$188	\$129	\$209		
CO Pitken	Pitken Co		\$3,921	\$3,921	\$3,921										
CO Weld	Weld Co		\$2,068	\$2,068	\$2,068										
CO Weld	Windsor		\$4,840	\$3,648	\$2,509	\$832	\$360	\$1,139							
DE New Castle	New Castle Co		\$1,583	\$277			\$1,306				\$121	\$14	\$142		
		_					1		1	1		,	1		
FL Brevard	Brevard Co		\$1,621	\$1,621	\$1,543						\$44				\$34
FL Brevard	Cocoa		\$1,621	\$1,621	\$1,543						\$44				\$34
FL Brevard	Melbourne		\$34	\$34											\$34
FL Brevard	Palm Bay		\$127	\$127							\$71	\$23			\$34
FL Brevard	Rockledge		\$1,577	\$1,577	\$1,543										\$34
FL Broward	Broward Co		\$1,126	\$1,126	\$518										\$608
FL Citrus	Citrus Co		\$3,494	\$3,494	\$2,574						\$309	\$244	\$367		
FL Clay	Clay Co														
FL Collier	Collier Co		\$10,991	\$10,108	\$7,739	\$411	\$472				\$300	\$1,326	\$687		\$56
FL Dade	Miami/Dade Co		\$2,540	\$2,540	\$2,154						\$239	\$147			
FL Flagler	Flagler Co		\$1,500	\$1,500	\$1,500										
FL Flagler	Palm Coast		\$1,009	\$1,009	\$1,009										
FL Hernando	Hernando Co		\$1,637	\$1,637	\$1,305						\$90	\$98	\$144		
FL Hillsborough	Hillsborough Co		\$2,502	\$1,934	\$1,893	\$264	\$304				\$41				
FL Hillsborough			\$2,739	\$2,739	\$2,739										
FL Indian River	Indian River Co		\$4,386	\$4,386	\$4,386										
FL Lake	Lake Co		\$3,705	\$3,705	\$2,883						\$822				
FL Lake	Eustis		\$288	\$57		\$137	\$94				varies	\$57			
FL Lee	Lee Co		\$2,911	\$2,911	\$2,336						\$575				
FL Lee	Cape Coral		\$1,707	\$1,318	\$1,189	\$138	\$251				\$129				
FL Lee	Ft. Myers		\$3,581	\$2,906	\$2,336	\$347	\$328				\$570				
FL Manatee	Manatee Co		\$1,440	\$1,440	\$1,330							\$110			
FL Marion	Marion Co		\$3,588	\$3,588	\$3,488						\$100				
FL Martin	Martin Co		\$2,385	\$2,385	\$1,850						\$70	\$93	\$372		
FL Monroe	Monroe Co		\$2,023	\$2,023	\$1,822							\$137			\$65
FL Orange	Orange Co.		\$5,129	\$5,129	\$4,882						\$230	\$17			
FL Orange	Apopka		\$2,541	\$1,673	\$1,673	\$336	\$532								
FL Orange	Maitland		\$2,144	\$1,538	\$1,378	\$144	\$462				\$150				\$10
FL Orange	Oakland		\$3,690	\$3,370	\$2,250	\$280	\$40				\$110	\$110			\$900
FL Orange	Ocoee		\$4,221	\$2,689	\$2,308	\$386	\$1,146				\$284	\$97			
FL Orange	Orlando		\$1,378	\$1,378	\$1,378										
FL Orange	Winter Garden		\$5,136	\$4,019	\$4,019	\$438	\$680								
FL Osceola	Osceola Co		\$5,510	\$5,510	\$5,510										_
FL Palm Beach			\$2,042	\$2,042	\$1,712						\$185	\$49	\$96		_
FL Palm Beach	Palm Beach Gardens		\$2,739	\$2,739	\$2,096						\$371	\$176	\$96		
FL Pasco	Pasco Co		\$1,450	\$1,450	\$1,450										
FL Pinellas	Pinellas Co		\$2,554	\$2,448	\$2,448	\$106						-			

			Office	(100.000 sq	. ft. genera	office build	dina: 0.25 F	AR; 3" meter	r)							
State	County	Jurisdiction		Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	Gen.Govt	Schools	Other
	Polk	Polk Co		\$2,172	\$2,172	\$2,172										
FL	Polk	Lakeland		\$5,618	\$5,189	\$4,811	\$209	\$220				\$224	\$154			
FL	St Johns	St. Johns Co		\$1,329	\$1,329	\$1,045						\$82	\$32			
FL	St Lucie	St. Lucie Co		\$1,571	\$1,571	\$1,114						\$112		\$345		
FL	Sarasota	Sarasota Co		\$3,644	\$2,772	\$2,772	\$544	\$328								
FL	Sarasota	North Port		\$910	\$910	\$659						\$187	\$64			
FL	Seminole	Seminole Co		\$2,009	\$2,009	\$1,937						\$72				
FL	Seminole	Altamonte Springs		\$1,113	\$1,113	\$766						\$72	\$275			
FL	Seminole	Winter Springs		\$2,528	\$2,093	\$2,093	\$83	\$352								
FL	Volusia	Volusia Co		\$2,056	\$2,056	\$1,920						\$136				
FL	Volusia	Daytona Beach		\$2,376	\$1,920	\$1,920	\$228	\$228								
FL	Volusia	Deland		\$2,495	\$2,495	\$1,920						\$100	\$132	\$343		
FL	Volusia	Deltona		\$3,371	\$2,259	\$1,920	\$435	\$676				\$339				
FL	Volusia	Edgewater		\$2,480	\$1,920	\$1,920	\$235	\$325								
FL	Volusia	Ormond Beach		\$2,394	\$2,172	\$2,089	\$119	\$103	\$83							
FL	Volusia	Port Orange		\$3,667	\$3,230	\$3,230	\$245	\$192								
GA	Cherokee	Canton		\$1,148	\$1,148	\$266						\$515	\$366			
GA	Cobb	Roswell		\$927	\$927	\$280						\$647				
GA	Fulton	Atlanta		\$1,935	\$1,935	\$1,608				\$241		\$67	\$19			
ID	Ada	Boise		\$1,206	\$1,206	\$1,206										
ID	Kootenai	Post Falls		\$1,372	\$849	\$616	\$161	\$362					\$233			
IL	DuPage	DuPage County		\$1,407	\$1,407	\$1,407										
IL	DuPage/Kane	Aurora		\$174	\$174							\$150				\$24
IN	Hamilton	Fishers		\$1,206	\$606	\$606		\$600								
KS	Johnson	Lenexa		\$600	\$600	\$600										
KS	Johnson	Overland Park		\$700	\$700	\$700										
	T		_											1		
LA	E Baton Rouge	Baton Rouge		\$244				\$244								
	Ann Arundel	Ann Arundel Co	_	\$1,789	\$1,789	\$1,672							\$117			
MD	Calvert	Calvert Co	_	\$110	\$110											\$110
MD	Carroll	Carroll Co	_													
	Charles	Charles Co	_													
MD	Dorchester	Cambridge		A . =-		4	A	<b>6</b>								
MD	Frederick	Frederick Co	_	\$1,739	\$750	\$750	\$413	\$576								
	Howard	Howard Co	-	\$800	\$800	\$800	A	0.100								
	Montgomery	Montgomery Co	-	\$5,812	\$5,000	\$5,000	\$352	\$460								
	Prince George's	Prince George's Co		\$812	0000		\$352	\$460				0000				
	Queen Anne's	Queen Anne's Co	-	\$680	\$680							\$680				
MD	St. Mary's	St. Mary's Co	-													
140	01/1	IV C':	-	<b>64 040</b>	Φ4 0 40 <sup>1</sup>	04.046	-	Т	-		1	-		1	1	
MO	Clay/Jackson	Kansas City	-	\$1,049	\$1,049	\$1,049										
	la alsa a a	Occasion Consideration	-		1		-	Т	-		1	-		1	1	
	Jackson	Ocean Springs	-	<b>⊕</b> 4.475	C4 475	C4 475									+	
MS	Madison	Madison		\$1,175	\$1,175	\$1,175										

			Office	(100,000 sq	. ft. general	office build	ing; 0.25 FA	R; 3" meter	)							
State	County	Jurisdiction		Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	Gen.Govt	Schools	Other
MT	Gallatin	Bozeman	_	\$3,784	\$3,088	\$2,768	\$307	\$389			I	\$320				
IVI I	Gallatill	Bozeman	-	ψ3,104	φ3,000	φ2,700	φ307	φ309				<b>ψ32</b> 0				
NC	Chatham	Chatham Co.	-	\$150	\$0		\$150									
	Durham	Durham	-	\$1,692	\$1,692	\$1,692	,									
	Orange	Orange Co.		\$685	+ /	* ,	\$305	\$380								
	Wake	Cary		\$3,293	\$2,305	\$2,305	\$385	\$603								
						•										
NE	Lancaster	Lincoln		\$1,919	\$1,799	\$1,799	\$80	\$40								
		T												1		
	Merrimack	Concord	_	\$1,100	\$1,100	\$1,100										
NH	Rockingham	Fremont														
NM	Bernalillo	Bernalillo Co	-	\$1,788	\$1,788	\$1,200			\$390		I	\$198				
_	Dona Ana	Las Cruces		\$492	φ1,700	φ1,200	\$252	\$240	φ390	-		φ190				
	Lincoln	Ruidoso	-	\$658			\$376	\$283								
	Sandoval	Rio Rancho	-	\$2,539	\$2,000	\$1,774	\$197	\$342	+			\$196				\$30
	Santa Fe	Santa Fe	-	\$964	\$510	\$510	\$314	\$140				ψισσ				φοσ
	Santa Fe	Santa Fe County		\$335	\$335	70.0	7	¥				\$335				
	Valencia	Los Lunas		\$256			\$123	\$133				·				
		•			<u> </u>	<u> </u>			<u> </u>		<u> </u>					
NV	Washoe	Reno		\$1,864	\$1,843	\$1,843		\$22								
NV	Clark	Las Vegas		\$1,050	\$820	\$769		\$230								\$51
OH	Butler	Middletown														
		T														
	Clackamas	West Linn	_	\$7,490	\$5,728	\$5,289	\$690	\$1,071	\$439							
	Deschutes	Bend	_	\$3,600	\$3,087	\$3,087	\$350	\$163	<b>#000</b>							
	Lane	Eugene	-	\$3,248	\$2,355	\$2,059	\$314	\$580	\$296 \$240							
	Marion Washington	Salem Washington Co	-	\$2,401 \$2,378	\$1,447 \$1,918	\$1,207 \$1,538	\$571	\$383 \$460	\$240							
	Washington	Hillsboro	-	\$4,618	\$4,250	\$2,728		\$368	\$379	\$1,143						
OI.	vasimigton	Timoboro	-	ψ+,010	ψ-1,200	ΨΣ,7 ΣΟ		φοσο	ψοίο	ψ1,140						
PA	Montgomery	Towamencin Twp	-	\$6,550	\$3,275	\$3,275										
					<u> </u>	<u> </u>		<u> </u>	<u> </u>							
SC	Beaufort	Beaufort Co		\$385	\$385	\$385										
SC	Beaufort	Hilton Head		\$2,986	\$2,296	\$2,296	\$236	\$454								
SC	Berkeley	Mt. Pleasant		\$1,929	\$1,540	\$1,100	\$153	\$236				\$190	\$120			\$130
	Rutherford	LaVergne		\$1,699	\$1,305	\$1,305	\$94	\$300								
	Rutherford	Smyrna	_	\$2,674	\$2,674	\$2,168						\$506				
	Sumner	White House		\$1,550	\$1,550	\$929	C 47.4	<b>#000</b>				\$247	\$374			<b>Ф770</b>
TN	Williamson	Franklin	_	\$4,255	\$2,943	\$2,173	\$474	\$838								\$770
TX	Brazos	College Station	-	1	1	Т	1	ı		ı	ı	1		l l	ı	
	Collin	Allen	-	\$1,087	\$1,087	\$1,087		+	+	-		+				
	Collin	McKinney		\$1,067	\$1,087	\$1,087	\$68	\$84								
	Denton	Denton	-	\$1,033	ψ1,203	Ψ1,203	\$710	\$323	+			+				
	Tarrant	Arlington		\$1,450	\$1,253	\$1,253	\$108	\$89								
	Tarrant	Colleyville		\$1,039	\$715	\$715	\$302	\$22								

			Office	(100,000 sc	դ. ft. genera	I office build	ling; 0.25 F <i>A</i>	AR; 3" meter	·)							
State	County	Jurisdiction		Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	Gen.Govt	Schools	Other
TX	Tarrant	Ft. Worth		\$82			\$37	\$45								
TX	Tarrant	Watauga		\$963	\$963				\$963							
TX	Williamson	Georgetown		\$689			\$490	\$199								
UT	Salt Lake	Sandy City		\$519	\$389		\$130		\$332	\$57						
UT	Salt Lake	West Jordan City		\$2,183	\$1,573	\$860	\$355	\$255	\$473			\$170	\$70			
UT	Salt Lake	West Valley City		\$1,223	\$1,223	\$1,025			\$111			\$48	\$39			
UT	Tooele	Tooele														
VA	Louden	Leesburg					varies	varies								
	Stafford	Stafford Co	-	\$2,606	\$2,606	\$2,606	Valloo	vanoo								
				+ /	, , , , , , , ,	+ /	<u>I</u>		I	I	I.	<u> </u>		I		-
VT	Chittenden	Burlington		\$1,323	\$1,323	\$545				\$337		\$159	\$282			
VT	Chittendon	Williston		\$447	\$447	\$447										
	T	1		-			T	T			Ī			1		
	King	King Co				varies										
WA	King	Bothell		\$4,799	\$4,480	\$4,480	\$224	\$95								
WA	King	Kirkland		\$2,625	\$2,070	\$2,070	\$281	\$274								
WA	Kitsap	Kitsap Co		\$350	\$350	\$350										
WA	Pierce	Pierce Co														
	Skagit	Burlington		\$1,610	\$1,090	\$238		\$520	\$225	\$400		\$227				
	Snohomish	Snohomish Co		\$2,121	\$2,121	\$2,121										
WA	Thurston	Tumwater		\$2,421	\$2,421	\$2,320						\$101				
WV	Jefferson	Jefferson Co								T						
.,,	000.0011	1000.0011 00			<u>l</u>			<u>I</u>	<u> </u>			<u> </u>		<u>I</u>		
WI	Dane	Fitchburg		\$240	\$80			\$160				\$80				
WI	Jefferson	Oconomowoc		\$536			\$151	\$385								
WI	Ozaukee	Cedarburg		\$237	\$163			\$74					\$163			
WI	St Croix	Hudson		\$918	\$425		\$376	\$117	\$404	\$21						

	Of	ffice (100,000 so	q. ft. genera	office build	ling; 0.25 F	AR; 3" mete	er)							
State County	Jurisdiction	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	Gen.Govt	Schools	Other
	IN COLO	<b>DO 100</b>	00.000	<b>04.000</b>	<b>#070</b>	4000	<b>#</b> 000	<b>0.40</b> 7	"DD 1/01	00.47	00.45	#00 <b>7</b>	4005	<b>A</b> 4.050
	National Average	\$2,438	\$2,296	\$1,990	\$379	\$380	\$628	\$497	#DIV/0!	\$247	\$245	\$287	\$285	\$1,052
	Sample Size	182	161	142	89	91	26	14	0	67	51	32	2	26
State Average Fees														
AR		\$869	\$965	\$1,280	\$134	\$205	n/a	n/a	n/a	\$649	n/a	n/a	n/a	n/a
AZ		\$1,868	\$1,962	\$1,487	\$313	\$357	\$863	\$112	n/a	\$231	\$215	\$300	n/a	\$699
CA		\$7,544	\$7,074	\$3,725	\$399	\$657	\$986	\$709	n/a	\$324	\$1,202	\$273	\$285	\$4,265
CO		\$3,556	\$2,669	\$2,192	\$1,553	\$620	\$819	\$553	n/a	\$319	\$174	\$288	n/a	\$506
DE														
FL		\$2,631	\$2,403	\$2,267	\$268	\$374	\$83	n/a	n/a	\$209	\$176	\$291	n/a	\$181
GA		\$1,336	\$1,336	\$718	n/a	n/a	n/a	\$241	n/a	\$410	\$193	n/a	n/a	n/a
HI														
IA														
ID		\$1,289	\$1,028	\$911	\$161	\$362	n/a	n/a	n/a	n/a	\$233	n/a	n/a	n/a
IL		\$790	\$790	\$1,407	n/a	n/a	n/a	n/a	n/a	\$150	n/a	n/a	n/a	\$24
IN														
KS		\$650	\$650	\$650	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
KY														
LA														
ME														
MD		\$1,677	\$1,522	\$2,056	\$372	\$499	n/a	n/a	n/a	\$680	\$117	n/a	n/a	\$110
MO														
MS														
MT														
NC		\$1,455	\$1,332	\$1,998	\$280	\$492	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
NE														
NH		\$1,100	\$1,100	\$1,100	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
NM		\$1,005	\$1,158	\$1,161	\$252	\$228	\$390	n/a	n/a	\$243	n/a	n/a	n/a	\$30
NV		\$1,457	\$1,331	\$1,306	n/a	\$126	n/a	n/a	n/a	n/a	n/a	n/a	n/a	\$51
OH														
OK														
OR		\$3,956	\$3,131	\$2,651	\$481	\$504	\$347	\$1,143	n/a	n/a	n/a	n/a	n/a	n/a
PA														
RI														
SC		\$1,767	\$1,407	\$1,261	\$195	\$345	n/a	n/a	n/a	\$190	\$120	n/a	n/a	\$130
TN		\$2,545	\$2,118	\$1,644	\$284	\$569	n/a	n/a	n/a	\$377	\$374	n/a	n/a	\$770
TX		\$973	\$1,061	\$1,086	\$286	\$127	\$963	n/a	n/a	n/a	n/a	n/a	n/a	n/a
UT		\$1,308	\$1,061	\$943	\$243	\$255	\$305	\$57	n/a	\$109	\$55	n/a	n/a	n/a
VA		\$2,606	\$2,606	\$2,606	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
VT		\$885	\$885	\$496	n/a	n/a	n/a	\$337	n/a	\$159	\$282	n/a	n/a	n/a
WA		\$2,321	\$2,089	\$1,930	\$253	\$296	\$225	\$400	n/a	\$164	n/a	n/a	n/a	n/a
WV		<del>\$2,021</del>	ψ=,000	ψ.,σσο	<del>\$</del> _50	<del>+=30</del>	Ψ <u>-</u> 0	ψ.00	.,,α	Ψ.σ.	.,, α	.,,α	,α	.,, 0
WI	<del>-  </del>	\$483	\$223	n/a	\$264	\$184	\$404	\$21	n/a	\$80	\$163	n/a	n/a	n/a

	County	Jurisdiction	T	otal	0 sq. ft. buil Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	Gen.Govt	Schools	Other
	Benton	Bentonville		\$915	\$420		\$219	\$276				\$420				
	Faulkner	Conway		\$808	\$808	\$808										
AR	Washington	Fayetteville	<u> </u>	\$183			\$49	\$134								
AZ	Cochise	Sierra Vista														
ΑZ	Gila	Payson		\$505			\$505									
ΑZ	Gila	Sedona	\$	,437	\$717	\$400		\$720	\$126	\$126			\$33	\$32		
ΑZ	Maricopa	Avondale	\$3	3,702	\$2,986	\$512	\$358	\$358				\$317	\$77	\$380		\$1,700
ΑZ	Maricopa	Buckeye		\$932	\$199		\$213	\$520				\$199				
ΑZ	Maricopa	Chandler	\$2	2,616	\$1,832	\$1,682	\$592	\$192				\$30	\$50	\$70		
	Maricopa	Fountain Hills		\$510	\$510	\$190							\$20	\$300		
	Maricopa	Gilbert		\$840	\$175	\$45	\$336	\$329				\$35	\$63	\$33		
	Maricopa	Glendale	\$	,960	\$1,515	\$649	\$261	\$184				\$185	\$132	\$488		\$61
ΑZ	Maricopa	Goodyear	\$	,492	\$927	\$215	\$368	\$198				\$159	\$163	\$213		\$177
ΑZ	Maricopa	Mesa		\$688	\$374		\$145	\$169				\$146	\$228			
	Maricopa	Peoria	\$4	,437	\$3,699	\$2,934	\$405	\$333				\$204	\$176	\$385		
ΑZ	Maricopa	Phoenix	\$3	3,659	\$3,410	\$1,102	\$102	\$147	\$2,176			\$45	\$87			
ΑZ	Mariciopa	Scottsdale	\$	,530	\$555		\$545	\$430	\$555							
	Maricopa	Suprise	\$	,681	\$1,170	\$410	\$277	\$234					\$483	\$277		
	Maricopa	Tempe		\$494			\$222	\$273								
ΑZ	Mohave	Bullhead City		\$43			\$43									
ΑZ	Navajo	Show Low		\$459			\$106	\$353								
	Pima	Pima County		,873	\$1,646	\$1,646	\$227	,								
ΑZ	Pima	Marana		3,227		\$3,000	\$227									
ΑZ	Pima	Oro Valley		\$653			\$653									
	Pima	Tucson		\$227			\$227									
ΑZ	Pinal	Apache Junction		,804	\$1,337	\$1,082	\$147	\$320					\$157	\$98		
ΑZ	Pinal	Casa Grande		\$959	\$466	\$68		\$493				\$159	\$60	\$179		
ΑZ	Pinal	Eloy		\$321	·		\$160	\$161						·		
ΑZ	Pinal	Florence		\$455			\$252	\$203								
ΑZ	Pinal	Queen Creek		,063	\$597	\$176		\$466					\$12	\$409		
ΑZ	Yavapai	Yavapai County														
ΑZ	Yavapai	Chino Valley	\$2	,670	\$2,670	\$2,290						\$180	\$130	\$70		
ΑZ	Yavapai	Prescott		\$447			\$447						·		1	
CA	Yolo	Davis	<u> </u>	\$498	\$498	\$155	varies	varies	\$72	\$62		\$105		\$93	<u> </u>	\$11
	El Dorado	El Dorado Co		3,125	\$3,125	\$3,125			<b>پ</b> ۱۲	<b>Φ</b> 02		\$100		φ93		اان
CA		Clovis		,731	\$3,125	\$3,125	varies \$466	varies \$676		\$690	+	\$0	\$0	\$0		
	Fresno			,033		\$2,899 \$490	φ400	σ ι σφ	\$500	<b>Ф</b> 090		ΦU	ΦU	\$0 \$43		
	Los Angeles	Lancaster			\$1,033 \$6,676		¢460	¢700		ΦEGO.		+		Ф43		¢4 070
CA CA	Sacramento San Diego	Sacramento San Diego		,565 ,402	\$6,676	\$417	\$169 \$721	\$720 \$400	\$3,826	\$560						\$1,873 \$8,372
	San Diego San Francisco			,493	\$8,372	+	<b>⊅/∠</b> 1	<b>\$400</b>				+			<u></u>	
		San Francisco		,580	\$11,580	¢2.400	¢446	¢1 121	\$85			¢140	<b>#400</b>	¢o∈∩	\$240 \$230	\$11,340
	Santa Clara	Gilroy Santa Cruz Co		,475 ,288	\$3,925	\$2,400 \$2,788	\$416	\$1,134				\$140	\$120	\$850	\$330	
	Santa Cruz Ventura	Santa Cruz Co		,122	\$4,288 \$2,122	\$733	varies \$224	varies \$353	\$1,500	\$274		\$36	\$44	\$366		\$92
<u> </u>	Vontaid	Janua i dala	Ψ	, , ,	ΨΕ, ΙΖΖ	Ψ1 00	ΨΖΖ+	Ψυυυ		Ψ214		ΨΟΟ	ΨΨ	ψοσο		ψ32
CO	Adams	Adams Co	\$	,552	\$1,552	\$1,552										
CO	Adams	Commerce City	\$	,479	\$1,479	\$1,146				\$333						
	Boulder	Boulder		,924	\$4,230	\$1,575	\$1,422	\$272	\$1,620			\$164	\$164	\$195		\$512
CO	Eagle	Eagle Co		,166	\$1,166	\$1,166		j			1			j		

State County	Jurisdiction	dustrial (100,00 Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	Gen.Govt	Schools	Other
CO Eagle	Basalt	\$3,682	\$2,259	\$250	\$518	\$906		\$1,509						\$500
CO Eagle	Eagle	\$750	\$750	\$175						\$575				
CO El Paso	Colorado Springs	\$1,417	\$982		\$176	\$259	\$982							
CO Jefferson	Jefferson Co	\$900	\$900	\$900										
CO Larimer	Larimer Co	\$1,392	\$1,392	\$1,392										
CO Larimer	Loveland	\$7,069	\$3,183	\$2,259	\$3,886		\$554			\$120	\$90	\$160		
CO Larimer	Ft. Collins	\$4,692	\$2,329	\$1,529	\$1,967	\$396	\$655			\$52	\$35	\$58		
CO Pitken	Pitken Co	\$2,059	\$2,059	\$2,059										
CO Weld	Weld Co	\$1,618	\$1,618	\$1,618										
CO Weld	Windsor	\$4,538	\$3,346	\$1,448	\$832	\$360	\$1,898							
DE New Castle	New Castle Co	\$1,469	\$163			\$1,306				\$68	\$7	\$88		
FL Brevard	Brevard Co	¢1 621	\$1,621	\$1,543						\$44		Т		\$34
FL Brevard FL Brevard	Cocoa	\$1,621 \$1,577	\$1,577	\$1,543	+	+	+		+	<b>φ44</b>			+	\$3 <sup>2</sup>
FL Brevard	Melbourne	\$34	\$34	ψ1,543										\$3 <sup>2</sup>
FL Brevard	Palm Bay	\$117	\$117		-					\$73	\$10			\$3 <sup>2</sup>
FL Brevard	Rockledge	\$1,577	\$1,577	\$1,543						Ψ13	ψιο			\$34
FL Broward	Broward Co	\$556	\$556	\$227		+			+				+	\$329
FL Citrus	Citrus Co	\$2,143	\$2,143	\$1,553						\$199	\$156	\$235		ψυΖο
FL Clay	Clay Co	\$2,143	Ψ2,143	ψ1,555						ψισσ	ψ130	Ψ <b>Z</b> 33		
FL Collier	Collier Co	\$7,169	\$6,286	\$5,233	\$411	\$472				\$300	\$312	\$395		\$46
FL Dade	Miami/Dade Co	\$1,383	\$1,383	\$1,070	ψ411	Ψ412				\$166	\$147	φυθυ		ψ <del>+</del> C
FL Flagler	Flagler Co	\$794	\$794	\$794						ψ100	ψ147			
FL Flagler	Palm Coast	\$534	\$534	\$534										
FL Hernando	Hernando Co	\$1,101	\$1,101	\$935						\$45	\$49	\$72		
FL Hillsborough	Hillsborough Co	\$1,101	\$1,003	\$994	\$264	\$304				\$9	ψ43	Ψ12		
FL Hillsborough	Tampa	\$1,399	\$1,399	\$1,399	Ψ <b>2</b> 0 <del>1</del>	Ψ50-				ψυ				
FL Indian River	Indian River Co	\$2,304	\$2,304	\$2,304										
FL Lake	Lake Co	\$2,223	\$2,223	\$2,157						\$66				
FL Lake	Eustis	\$252	\$20	Ψ2,107	\$137	\$94	+			varies	\$20			
FL Lee	Lee Co	\$2,237	\$2,237	\$2,050	ψιοι	ΨΟΨ	+			\$187	ΨΖΟ			
FL Lee	Cape Coral	\$1,529	\$1,140	\$1,011	\$138	\$251				\$129				
FL Lee	Ft. Myers	\$2,835	\$2,160	\$2,050	\$347	\$328	+			\$110				
FL Manatee	Manatee Co	\$550	\$550	\$520	70	Ţ <b>0</b> _0				Ţ <b>c</b>	\$30			
FL Marion	Marion Co	\$1,617	\$1,617	\$1,560						\$57	ΨΟΟ			
FL Martin	Martin Co	\$1,281	\$1,281	\$972						\$41	\$54	\$214		
FL Monroe	Monroe Co	\$731	\$731	\$594						\$137	<del>431</del>	¥=		
FL Orange	Orange Co.	\$2,481	\$2,481	\$2,346						\$43	\$92			
FL Orange	Apopka	\$1,808	\$940	\$940	\$336	\$532				Ţ.0	+			
FL Orange	Maitland	\$1,605	\$999	\$839	\$144	\$462				\$150				\$10
FL Orange	Oakland	\$2,640	\$2,320	\$1,200	\$280	\$40				\$110	\$110			\$900
FL Orange	Ocoee	\$3,478	\$1,946	\$1,565	\$386	\$1,146				\$284	\$97			<del></del>
FL Orange	Orlando	\$892	\$892	\$892		+ /				·	<del>+</del>			
FL Orange	Winter Garden	\$2,067	\$1,732	\$1,732	\$131	\$204								
FL Osceola	Osceola Co	\$3,622	\$3,622	\$3,622	7.0.	<del></del>								
FL Palm Beach	Palm Beach Co	\$1,083	\$1,083	\$899						\$139	\$5	\$40	+	
FL Palm Beach	Palm Beach Gardens	\$1,360	\$1,360	\$1,135						\$95	\$90	\$40	+	
FL Pasco	Pasco Co	\$640	\$640	\$640						7	7-0	Ţ. <b>u</b>		
FL Pinellas	Pinellas Co	\$1,357	\$1,251	\$1,251	\$106	<del> </del>			+				+	

0 0			Indust		0 sq. ft. build										<u> </u>	0.1
State Co		Jurisdiction		Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	Gen.Govt	Schools	Othe
FL Po		Polk Co	_	\$772	\$772	\$772	<b>#</b> 40	¢00				<b>C404</b>	<b>CO 4</b>			
	olk Nahaa	Lakeland	_	\$1,119	\$1,038	\$840	\$48	\$33				\$134 \$20	\$64			
	t Johns	St. Johns Co	_	\$701	\$701	\$573	-					\$36	\$17	\$75 \$79		
	t Lucie	St. Lucie Co	_	\$980	\$980	\$807	ФГ 4.4	¢220				\$94		\$79		
	arasota	Sarasota Co	_	\$2,830	\$1,958	\$1,958	\$544	\$328				<b>C440</b>	<b>#</b> 00			
	arasota	North Port	_	\$553	\$553	\$403						\$112	\$38			
-	eminole	Seminole Co	_	\$795	\$795	\$789	-					\$6	<b>#</b> 00			
	eminole	Altamonte Springs	_	\$537	\$537	\$442	<b>#</b> 00	0050				\$6	\$89			
	eminole	Winter Springs	_	\$1,350	\$915	\$915	\$83	\$352				2122				
-	olusia	Volusia Co	_	\$1,156	\$1,156	\$1,020	2222	2000				\$136				
-	olusia	Daytona Beach	_	\$1,476	\$1,020	\$1,020	\$228	\$228				2121				
	olusia	Deland	_	\$1,358	\$1,358	\$1,020	A + 0.=	20-0				\$104	\$31	\$203		
	olusia	Deltona	_	\$2,471	\$1,359	\$1,020	\$435	\$676				\$339				
	olusia	Edgewater		\$1,580	\$1,020	\$1,020	\$235	\$325								
	olusia	Ormond Beach		\$1,764	\$1,675	\$1,094	\$41	\$48	\$89							\$492
FL Vo	olusia	Port Orange	_	\$2,157	\$1,720	\$1,720	\$245	\$192								
GA CI	herokee	Canton	_	\$782	\$782	\$169						\$359	\$255			
	obb	Roswell	-	\$627	\$627	\$177						\$450	ΨΖΟΟ			
	ulton	Atlanta	_	\$1,255	\$1,255	\$1,025				\$169		\$47	\$14			
GA IT	untori	Allalila	_	ψ1,233	ψ1,233	ψ1,023				ψ109		ψ41	ΨΙΨ			
ID Ac	da	Boise	_	\$803	\$803	\$803										
	ootenai	Post Falls	_	\$705	\$182	\$174	\$161	\$362					\$8			
			_		, -	•		***								
IL Du	uPage	DuPage County	-	\$618	\$618	\$618										
	uPage/Kane	Aurora		\$190	\$190							\$150				\$40
IN Ha	amilton	Fishers		\$513	\$383	\$383		\$130								
	ohnson	Lenexa		\$1,000	\$1,000	\$1,000										
KS Jo	ohnson	Overland Park		\$1,167	\$1,167	\$1,167										
LA E	Baton Rouge	Baton Rouge		\$244				\$244								
			_					1			1					
	nn Arundel	Ann Arundel Co		\$391	\$391	\$374							\$17			
	alvert	Calvert Co	_	\$110	\$110											\$110
	arroll	Carroll Co	_													
	harles	Charles Co														
-	orchester	Cambridge														
-	rederick	Frederick Co	_	\$1,739	\$750	\$750	\$413	\$576								
	oward	Howard Co		\$400	\$400	\$400										
	ontgomery	Montgomery Co		\$3,312	\$2,500	\$2,500	\$352	\$460								
				\$812			\$352	\$460								
	ueen Anne's	Queen Anne's Co		\$440	\$440							\$440				
MD St	t. Mary's	St. Mary's Co	_													
MO IO	lou/ looks se	Kanaga Cit.	_	<b>⊕</b> ∩ 4 <b>¬</b> I	¢c.47	00.47	ı	<u> </u>	ı	I	ı	I			1	
MO C	lay/Jackson	Kansas City	_	\$647	\$647	\$647										
MS Ja	ackson	Ocean Springs	_	1	ı	T T	1	1	Г	ı	1	ı			<u> </u>	
MS Ma			_	\$584	\$584	\$584	-								+	
IVIO IVI	auisuii	Madison		<b>გეგ</b> 4	<b>Φ</b> Όδ4	φ384										

			ndustrial (100,	000 sq. ft. buil	ding; 0.15 F	AR; 3" met	er)								
State	County	Jurisdiction	Tota	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	Gen.Govt	Schools	Other
MT	Gallatin	Bozeman	\$2,33	7 \$1,641	\$1,162	\$307	\$389				\$479				
	1				•										
NC	Chatham	Chatham Co.	\$15			\$150									
	Durham	Durham	\$59		\$591										
	Orange	Orange Co.	\$68			\$305	\$380								
NC	Wake	Cary	\$2,41	1 \$1,423	\$1,423	\$385	\$603								
NE	Lancaster	Lincoln	\$1,22	\$1,106	\$1,106	\$80	\$40								
NH	Merrimack	Concord	\$70	\$700	\$700			-				1			
	Rockingham	Fremont													
NINA	Damalilla	Damailla Ca	C4 44	7 04 447	<b>CO7</b>		ı	ФС <u>ГО</u>	1		£400	I			
	Bernalillo	Bernalillo Co	\$1,44		\$697	¢o.co	<b>CO 40</b>	\$650			\$100				
	Dona Ana Lincoln	Las Cruces Ruidoso	\$49 \$65			\$252 \$376	\$240 \$283								
		Rio Rancho	\$1,63		\$961	\$376 \$197	\$342				\$115			+	\$16
	Sandoval Santa Fe	Santa Fe	\$60		\$150	\$314	\$140				\$115			+	\$10
NM NM	Santa Fe	Santa Fe County	\$46		\$150	<b>\$314</b>	\$140				\$460			+	
	Valencia		\$25			\$123	\$133				<b>Φ40</b> 0			+	
NM	valencia	Los Lunas	\$25	0		\$123	\$133								
NV	Washoe	Reno	\$1,19	31,169	\$1,169		\$22								
NV	Clark	Las Vegas	\$92	1 \$691	\$607		\$230								\$84
ОН	Butler	Middletown													
0.0	lo	har er	ф <del>7</del> . 10	A5 700	<b>AF 000</b>	0000	<b>04.074</b>	<b>A</b> 400	ı	ī		Ī			
	Clackamas	West Linn	\$7,49		\$5,289	\$690	\$1,071	\$439							
	Deschutes	Bend	\$2,64		\$2,135	\$350	\$163	0000							
OR	Lane	Eugene	\$2,57		\$1,295	\$314	\$669	\$296			-			-	
	Marion	Salem	\$1,64		\$764	\$258	\$383	\$240							
	Washington Washington	Washington Co Hillsboro	\$1,65 \$3,03	+	\$906 \$1,603		\$368 \$368	\$379 \$379	\$686						
0.1	g		φο,σο	Ψ2,000	ψ.,σσσ		4000	ψο. σ	<b>4000</b>	<u> </u>					
PA	Montgomery	Towamencin Twp	\$2,15	\$2,154	\$2,154										
SC	Beaufort	Beaufort Co	\$24	4 \$244	\$244										
	Beaufort	Hilton Head	\$1,48		\$790	\$236	\$454							1	
	Berkeley	Mt. Pleasant	\$1,43		\$700	\$153	\$236				\$190	\$30			\$130
	I <del></del>	1		-11											
	Rutherford	LaVergne	\$1,25		\$858	\$94	\$300								
	Rutherford	Smyrna	\$1,62		\$1,329						\$300	<b>*</b>		A 105	
	Sumner	White House	\$97		\$278	A 47.4	<b>#</b> 000				\$119	\$180		\$400	Φ <b>7</b> 70
TN	Williamson	Franklin	\$3,40	\$2,094	\$1,324	\$474	\$838					ļ	<u> </u>		\$770
TX	Brazos	College Station													
	Collin	Allen	\$71	5 \$715	\$715										
TX	Collin	McKinney	\$46	3 \$311	\$311	\$68	\$84								
	Denton	Denton	\$1,03	3		\$710	\$323								
TX	Tarrant	Arlington	\$67	\$473	\$473	\$108	\$89								
TX	Tarrant	Colleyville	\$1,61	7 \$1,293	\$1,293	\$302	\$22								

			Indust	trial (100,00	0 sq. ft. bui	lding; 0.15 F	AR; 3" mete	er)								
State	County	Jurisdiction		Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	Gen.Govt	Schools	Other
TX	Tarrant	Ft. Worth		\$82			\$37	\$45								
TX	Tarrant	Watauga		\$1,337	\$1,337				\$1,337							
TX	Williamson	Georgetown		\$689			\$490	\$199								
UT	Salt Lake	Sandy City		\$707	\$577		\$130		\$553	\$24						
UT	Salt Lake	West Jordan City		\$1,998	\$1,388	\$450	\$355	\$255	\$788			\$110	\$40			
UT	Salt Lake	West Valley City		\$683	\$683	\$449			\$185			\$27	\$22			
UT	Tooele	Tooele														
١/٨	l accelore	II aaaba	-	1	1		a mi a a		1			ı		ı	1	
	Louden	Leesburg	-	Ĉ4 E40	<b>04 540</b>	<b>#</b> 4 <b>F</b> 40	varies	varies								
VA	Stafford	Stafford Co		\$1,510	\$1,510	\$1,510	<u> </u>									
VT	Chittenden	Burlington		\$993	\$993	\$213				\$339		\$159	\$282			
VT	Chittendon	Williston		\$294	\$294	\$294										
	-															
	King	King Co				varies										
WA	King	Bothell		\$3,279	\$2,960	\$2,960	\$224	\$95								
WA	King	Kirkland		\$1,925	\$1,370	\$1,370	\$281	\$274								
WA	Kitsap	Kitsap Co		\$180	\$180	\$180										
WA	Pierce	Pierce Co														
WA	Skagit	Burlington		\$1,529	\$1,009	\$157		\$520	\$225	\$400		\$227				
WA	Snohomish	Snohomish Co		\$1,343	\$1,343	\$1,343										
WA	Thurston	Tumwater		\$1,631	\$1,631	\$1,530						\$101				
1407	1-#	1-#	-	1	-	1			1	<u> </u>		1	1	1	1	
WV	Jefferson	Jefferson Co	-		<u> </u>											
WI	Dane	Fitchburg		\$320	Ī			\$240				\$80				
WI	Jefferson	Oconomowoc		\$536			\$151	\$385								
WI	Ozaukee	Cedarburg		\$237	\$163			\$74					\$163			
WI	St Croix	Hudson		\$1,187	\$694		\$376	\$117	\$673	\$21			·			

	Inc	dustrial (100,000	) sq. ft. buil	lding; 0.15	FAR; 3" met	ter)								
State County	Jurisdiction	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	Gen.Govt	Schools	Other
	National Average	\$1,663	\$1,486	\$1,153	\$359	\$350	\$799	\$400	#DIV/0!	\$156	\$95	\$198	\$323	\$1,067
	Sample Size	182	159	141	89	91	26	13	0	68	50		3	26
•		•	<u> </u>				•	<u> </u>	<u> </u>	<u> </u>				
State Average Fees	S												. 1	
AR		\$635	\$614	\$808	\$134	\$205	n/a	n/a	n/a	\$420	n/a		n/a	n/a
AZ		\$1,453	\$1,377	\$1,025	\$296	\$320	\$952	\$126	n/a	\$151	\$125	\$226	n/a	\$646
CA		\$4,991	\$4,521	\$1,626	\$399	\$657	\$1,197	\$397	n/a	\$70	\$55	\$270	\$285	\$4,338
CO		\$2,731	\$1,946	\$1,313	\$1,467	\$439	\$1,142	\$921	n/a	\$228	\$96	\$138	n/a	\$506
DE														
FL		\$1,572	\$1,369	\$1,287	\$239	\$334	\$89	n/a	n/a	\$116	\$78	\$150	n/a	\$195
GA		\$888	\$888	\$457	n/a	n/a	n/a	\$169	n/a	\$285	\$134	n/a	n/a	n/a
HI														
IA														
ID		\$754	\$493	\$489	\$161	\$362	n/a	n/a	n/a	n/a	\$8	n/a	n/a	n/a
IL		\$404	\$404	\$618	n/a	n/a	n/a	n/a	n/a	\$150	n/a	n/a	n/a	\$40
IN														
KS		\$1,084	\$1,084	\$1,084	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
KY														
LA														
ME														
MD		\$1,029	\$765	\$1,006	\$372	\$499	n/a	n/a	n/a	\$440	\$17	n/a	n/a	\$110
MO		Ψ1,020	φισσ	ψ1,000	ψ012	ψ.00	11/4	11,4	11/4	Ψιισ	Ψιτ	11/4	11,4	Ψιιο
MS						-							-	
MT														
NC		\$959	\$1,007	\$1,007	\$280	\$492	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
NE NE		ψ939	ψ1,007	φ1,007	Ψ200	ψ <del>4</del> 92	11/a	11/a	11/4	11/a	11/a	11/a	II/a	11/a
NH		\$700	\$700	\$700	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
NM		\$700	\$787	\$603	\$252	\$228	\$650		n/a	\$225		n/a		\$16
NV			\$930	\$888		\$126		n/a			n/a		n/a	\$84
		\$1,056	φ930	φ000	n/a	\$120	n/a	n/a	n/a	n/a	n/a	n/a	n/a	<b>Ф</b> 04
OH														
OK		DO 474	ФО 400	<b>#4.000</b>	<b>#</b> 400	<b></b>	<b>CO 47</b>	<b>#</b> 000	- /-	/-	/-	- /-	/-	/
OR		\$3,174	\$2,402	\$1,999	\$403	\$504	\$347	\$686	n/a	n/a	n/a	n/a	n/a	n/a
PA														
RI														
SC		\$1,054	\$695	\$578	\$195	\$345	n/a	n/a	n/a	\$190	\$30	n/a	n/a	\$130
TN		\$1,816	\$1,390	\$947	\$284	\$569	n/a	n/a	n/a	\$210	\$180	n/a	\$400	\$770
TX		\$826	\$826	\$698	\$286	\$127	\$1,337	n/a	n/a	n/a	n/a	n/a	n/a	n/a
UT		\$1,129	\$883	\$450	\$243	\$255	\$509	\$24	n/a	\$69	\$31	n/a	n/a	n/a
VA		\$1,510	\$1,510	\$1,510	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
VT		\$644	\$644	\$254	n/a	n/a	n/a	\$339	n/a	\$159	\$282	n/a	n/a	n/a
WA		\$1,648	\$1,415	\$1,257	\$253	\$296	\$225	\$400	n/a	\$164	n/a	n/a	n/a	n/a
WV														
WI		\$570	\$428	n/a	\$264	\$204	\$673	\$21	n/a	\$80	\$163	n/a	n/a	n/a