

2005 NATIONAL IMPACT FEE SURVEY¹

This is an update to the author's on-going survey last presented at the 2004 National Impact Fee Roundtable. Most of the data in the last edition had been updated in June 2004. Most of the data in this edition was updated in January 2005.

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.

¹Prepared by Duncan Associates, February 13, 2005. 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.

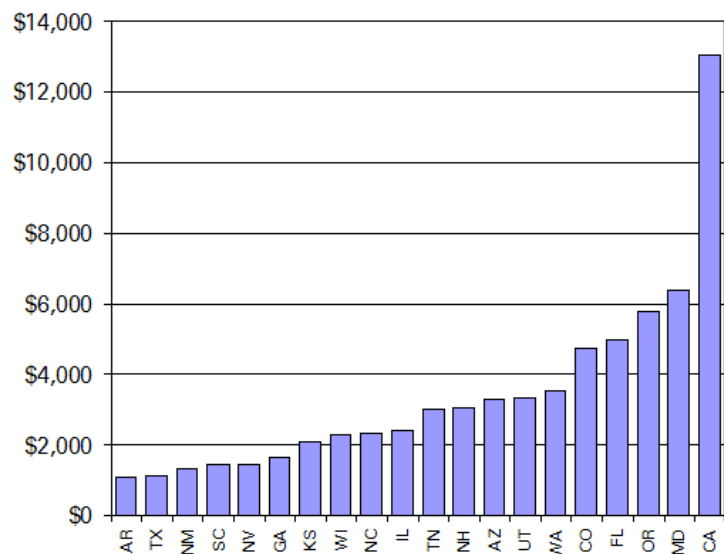
Not Random Samples. Impact fee surveys tend to be opportunistic. For the most part, the inclusion of a community is determined by how readily available the information is. Communities that post their fee schedules on the internet are more likely to be included in a survey than communities that do not. 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 non-utility impact fees per single-family unit 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 California than in most of the rest of the country.

The average impact fees derived from the non-random sample of 245 jurisdictions are presented in Table 1 below. Keep in mind that the average fees by facility type exclude jurisdictions in the survey that do 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

Figure 1
AVG. NON-UTILITY FEE PER SINGLE-FAMILY UNIT



(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, 2005

Facility	No of Jurisdictions	Single-Family (unit)	Multi-Family (unit)	Retail (1000 sf)	Office (1,000 sf)	Industry (1000 sf)
Roads	191	\$2,027	\$1,375	\$3,782	\$2,400	\$1,406
Drain	47	\$1,246	\$688	\$876	\$660	\$855
Parks	159	\$1,862	\$1,444	\$628	\$674	\$492
Library	55	\$362	\$275	\$0		
Fire	97	\$330	\$265	\$289	\$265	\$174
Police	72	\$300	\$266	\$401	\$282	\$162
Gen Govt	48	\$697	\$545	\$416	\$402	\$308
Schools	97	\$3,025	\$1,728	\$333	\$333	\$333
Other	40	\$2,080	\$1,762	\$2,659	\$1,872	\$1,590
Avg. Non-Utility Fee	234	\$5,237	\$2,441	\$3,121	\$3,025	\$2,033
Water	123	\$2,670	\$1,330	\$512	\$485	\$474
Sewer	129	\$2,519	\$1,437	\$550	\$465	\$454
Avg. Total Fee	245	\$7,669	\$4,792	\$4,544	\$3,195	\$2,247

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

Since impact fees tend to be significantly higher in California, the average fees for the rest of the country are presented in Table 2.

Table 2
NATIONAL AVERAGE IMPACT FEES (EXCLUDING CALIFORNIA), 2005

Facility	No of Jurisdictions	Single-Family (unit)	Multi-Family (unit)	Retail (1000 sf)	Office (1,000 sf)	Industry (1000 sf)
Roads	156	\$1,602	\$1,080	\$3,058	\$1,832	\$1,108
Drain	23	\$846	\$505	\$726	\$553	\$692
Parks	127	\$1,107	\$869	\$427	\$325	\$336
Library	43	\$273	\$210	n/a	n/a	n/a
Fire	79	\$273	\$210	\$286	\$271	\$182
Police	58	\$169	\$136	\$295	\$183	\$100
Gen Govt	30	\$281	\$236	\$324	\$284	\$184
Schools	86	\$2,867	\$1,687	n/a	n/a	n/a
Other	26	\$330	\$159	\$362	\$300	\$305
Avg. Non-Utility Fee	195	\$3,675	\$2,441	\$3,121	\$1,938	\$1,259
Water	97	\$2,015	\$909	\$373	\$371	\$351
Sewer	100	\$1,922	\$1,007	\$426	\$352	\$321
Avg. Total Fee	206	\$5,361	\$3,204	\$3,159	\$2,107	\$1,445

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

Single-Family (3-BR, 2,000 sf, on 10,000 sq. ft. lot at density of 4 UPA and value of \$200,000)

State	County	Jurisdiction	Updated	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	Gen.Govt	Schools	Other
AR	Benton	Bentonville	1/30/05	\$3,598	\$504		\$1,371	\$1,723				\$504				
AR	Faulkner	Conway	1/5/05	\$1,698	\$1,698	\$1,039				\$659						
AR	Washington	Fayetteville	1/5/05	\$1,143			\$308	\$835								
AZ	Cochise	Sierra Vista	1/5/05	\$1,500	\$1,500					\$1,500						
AZ	Gila	Payson	1/15/04	\$5,032	\$1,247	\$600	\$3,785			\$647						
AZ	Gila	Sedona	1/5/05	\$8,276	\$3,776	\$811		\$4,500	\$369	\$2,377			\$66	\$153		
AZ	Maricopa	Avondale	1/5/05	\$9,999	\$3,456	\$873	\$3,289	\$3,254		\$791	\$264	\$489	\$187	\$585		\$267
AZ	Maricopa	Buckeye	1/5/05	\$4,963	\$380		\$1,331	\$3,252				\$380				
AZ	Maricopa	Chandler	1/5/05	\$9,576	\$3,943	\$1,919	\$4,079	\$1,554		\$1,429	\$86	\$125	\$163	\$221		
AZ	Maricopa	Fountain Hills	1/5/05	\$3,495	\$3,495	\$609				\$2,388			\$32	\$466		
AZ	Maricopa	Gilbert	1/5/05	\$10,189	\$3,832	\$234	\$3,177	\$3,180		\$2,272		\$523	\$434	\$369		
AZ	Maricopa	Glendale	1/5/05	\$7,887	\$3,840	\$613	\$2,370	\$1,677		\$1,091	\$514	\$339	\$359	\$660		\$264
AZ	Maricopa	Goodyear	6/21/04	\$8,135	\$3,328	\$739	\$2,955	\$1,852		\$1,065	\$205	\$385	\$290	\$351		\$293
AZ	Maricopa	Mesa	1/5/05	\$3,804	\$1,838		\$907	\$1,059		\$831	\$378	\$145	\$226			\$258
AZ	Maricopa	Peoria	1/5/05	\$13,555	\$7,447	\$4,028	\$4,055	\$2,053		\$1,896	\$369	\$415	\$200	\$539		
AZ	Maricopa	Phoenix	10/4/04	\$7,711	\$5,008	\$1,236	\$1,719	\$984	\$531	\$2,496	\$265	\$125	\$141	\$36		\$178
AZ	Maricopa	Scottsdale	1/30/05	\$7,084	\$906		\$3,464	\$2,714	\$906							
AZ	Maricopa	Suprise	1/30/05	\$9,050	\$3,470	\$885	\$3,335	\$2,245		\$1,127	\$266	\$454	\$424	\$314		
AZ	Maricopa	Tempe	1/5/05	\$2,824			\$1,266	\$1,558								
AZ	Navajo	Show Low	1/6/05	\$3,640	\$630		\$696	\$2,314		\$476	\$154					
AZ	Pima	Pima County	1/6/05	\$6,497	\$5,081	\$3,581	\$1,416			\$1,500						
AZ	Pima	Marana	1/6/05	\$9,851	\$8,435	\$8,435	\$1,416									
AZ	Pima	Oro Valley	1/6/05	\$5,114	\$3,040	\$3,040	\$2,074									
AZ	Pima	Tucson	1/6/05	\$1,416			\$1,416									
AZ	Pinal	Apache Junction	1/30/05	\$5,448	\$2,527	\$1,485	\$921	\$2,000		\$564	\$262		\$133	\$83		
AZ	Pinal	Casa Grande	1/11/05	\$4,249	\$1,881	\$101		\$2,368		\$721	\$217	\$344	\$244	\$254		
AZ	Pinal	Eloy	1/30/05	\$2,008			\$1,000	\$1,008								
AZ	Pinal	Florence	1/11/05	\$2,400			\$1,500	\$900								
AZ	Pinal	Queen Creek	1/11/05	\$9,881	\$5,515	\$166		\$4,366		\$3,814	\$656		\$279	\$600		
AZ	Yavapai	Yavapai County	1/11/05	\$1,150	\$1,150	\$1,150										
AZ	Yavapai	Chino Valley	1/30/05	\$3,835	\$3,835	\$2,519				\$455	\$122	\$358	\$252	\$129		
AZ	Yavapai	Prescott	1/30/05	\$4,374	\$2,364	\$469	\$2,010			\$1,116	\$253	\$167	\$84	\$275		
CA	Alameda	Fremont	2/5/05	\$23,613	\$23,613	\$2,220				\$18,446		\$288		\$2,659		
CA	Alameda	Hayward	2/5/05	\$29,946	\$21,203		\$4,343	\$4,400		\$11,953					\$7,300	\$1,950
CA	Alameda	Livermore	2/5/05	\$65,736	\$40,764	\$8,101	\$16,072	\$8,900	\$3,368	\$12,384						\$16,911
CA	Alameda	San Leandro	2/6/05	\$10,781	\$9,745	\$917		\$1,036		\$4,728					\$4,100	
CA	Contra Costa	Orinda	2/5/05	\$12,842	\$12,842	\$4,289			\$3,520	\$5,033						
CA	El Dorado	El Dorado Co	2/5/05	\$42,897	\$30,476	\$17,754	\$6,613	\$5,808		\$6,449		\$1,265		\$5,008		
CA	Fresno	Clovis	2/5/05	\$12,594	\$6,317	\$4,293	\$2,052	\$4,225		\$1,396		\$306	\$100			\$222
CA	Kern	Bakersfield	2/5/05	\$14,345	\$11,845	\$5,780		\$2,500		\$1,275					\$4,480	\$310
CA	Los Angeles	Lancaster	6/22/04	\$8,087	\$8,087	\$1,754			\$2,512	\$2,346	\$556			\$119	\$800	varies
CA	Los Angeles	Long Beach	2/5/05	\$7,905	\$7,905	\$1,125				\$2,680					\$4,100	
CA	Monterey	Salinas	2/6/05	\$7,708	\$4,437	\$1,530		\$3,271	\$1,071	\$1,836						
CA	Napa	St. Helena	2/6/05	\$23,300	\$10,320	\$960	\$6,900	\$6,080	\$1,240				\$3,380	\$4,740		
CA	Orange	Brea	2/5/05	\$17,471	\$4,926	\$3,406	\$12,545					\$1,388	\$133			
CA	Placer	Rocklin	2/6/05	\$10,173	\$10,173	\$3,181			\$293	\$2,696						\$4,004
CA	Sacramento	Citrus Heights	2/5/05	\$10,123	\$4,123	\$1,434		\$6,000	\$1,610	\$1,079						
CA	Sacramento	Elk Grove	2/5/05	\$35,957	\$20,445	\$10,012	\$7,487	\$8,025		\$4,213	\$338	\$462	\$719	\$1,016		\$3,685

Single-Family (3-BR, 2,000 sf, on 10,000 sq. ft. lot at density of 4 UPA and value of \$200,000)

State	County	Jurisdiction	Updated	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	Gen.Govt	Schools	Other
CA	Sacramento	Sacramento	1/30/05	\$21,264	\$14,205	\$1,600	\$1,059	\$6,000	\$6,000	\$1,707					\$3,680	\$1,218
CA	San Bernadino	Highland	2/5/05	\$5,231	\$5,231	\$2,834			\$732	\$1,176	\$107	\$165	\$34	\$183		
CA	San Bernadino	Redlands	2/6/05	\$8,098	\$8,098	\$1,854			\$712	\$2,080	\$1,032	\$254	\$655	\$1,511		
CA	San Bernadino	Rialto	2/6/05	\$11,298	\$6,208	\$263	\$3,696	\$1,394	\$2,111	\$2,709	\$66	\$390	\$422	\$247		
CA	San Diego	Carlsbad	2/5/05	\$19,763	\$12,155	\$1,540	\$5,460	\$2,148	\$739	\$2,436						\$7,440
CA	San Diego	Escondido	2/5/05	\$20,712	\$8,894	\$2,193	\$4,690	\$7,128	\$1,060	\$2,355				\$3,226		\$60
CA	San Diego	San Diego	1/30/05	\$31,073	\$22,352		\$5,011	\$3,710								\$22,352
CA	San Francisco	San Francisco	6/22/04	\$5,256	\$2,580		\$2,676								\$2,580	
CA	San Joaquin	Lodi	2/5/05	\$13,417	\$12,280	\$2,025	\$1,008	\$129	\$2,900	\$4,972		\$387	\$396	\$1,600		
CA	San Joaquin	Ripon	2/6/05	\$30,665	\$23,496	\$3,944	\$4,171	\$2,998	\$1,049	\$5,421	\$320	\$1,248	\$811		\$5,460	\$5,243
CA	San Luis Obispo	Paso Robles	2/6/05	\$23,242	\$11,157	\$4,520	\$7,734	\$4,351	\$644	\$3,750	\$1,064	\$746		\$433		
CA	San Luis Obispo	San Luis Obispo	2/6/05	\$30,147	\$12,803	\$2,803	\$13,967	\$3,377								\$10,000
CA	Santa Barbara	Carpinteria	2/5/05	\$11,637	\$11,637	\$4,973			\$2,243			\$380		\$966	\$3,075	
CA	Santa Barbara	Santa Maria	2/6/05	\$17,518	\$10,287	\$3,981	\$3,244	\$3,987		\$3,987	\$673	\$661	\$715	\$270		
CA	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	
CA	Santa Clara	Palo Alto	5/6/05	\$19,293	\$10,894		\$3,353	\$5,046		\$10,164	\$730					
CA	Santa Cruz	Santa Cruz Co	1/11/05	\$13,000	\$7,000	\$4,000	\$3,000	\$3,000	\$3,000							
CA	Santa Cruz	Scotts Valley	2/6/05	\$17,901	\$12,232	\$3,773		\$5,669	\$250	\$6,700	\$561		\$662	\$286		
CA	Shasta	Redding	2/6/05	\$12,701	\$4,763	\$2,852	\$3,977	\$3,961	\$405	\$1,426		\$80				
CA	Solano	Vacaville	2/6/05	\$27,096	\$13,215	\$7,371	\$6,443	\$7,438	\$894	\$3,547		\$258	\$575	\$570		
CA	Sonoma	Windsor	2/6/05	\$32,135	\$19,354	\$6,918	\$1,302	\$11,479	\$2,244	\$8,621				\$1,571		
CA	Ventura	Santa Paula	6/14/04	\$12,844	\$9,240	\$2,291	\$1,400	\$2,204		\$4,240	\$802	\$247	\$312	\$691		\$657
CA	Yolo	Davis	1/11/05	\$15,596	\$12,013	\$5,227	\$2,198	\$1,385	\$376	\$3,261		\$745		\$1,843		\$561
CO	Adams	Adams Co	1/13/05	\$1,599	\$1,599	\$1,599										
CO	Adams	Commerce City	1/13/05	\$3,155	\$2,700	\$1,181	\$455			\$900					\$619	
CO	Boulder	Boulder	1/11/05	\$21,904	\$10,969	\$1,846	\$9,180	\$1,755	\$3,240	\$2,134	\$372	\$199	\$238	\$316	\$2,180	\$445
CO	Eagle	Eagle Co	6/22/04	\$3,433	\$3,433	\$1,600									\$1,833	
CO	Eagle	Basalt	6/22/04	\$14,465	\$7,565	\$500	\$3,400	\$3,500		\$5,178					\$1,887	
CO	Eagle	Eagle	6/22/04	\$2,072	\$2,072	\$922						\$1,150				
CO	El Paso	Colorado Springs	1/13/05	\$7,667	\$3,155		\$3,774	\$738	\$1,604	\$834					\$717	
CO	Jefferson	Jefferson Co	1/13/05	\$1,511	\$1,511	\$1,511										
CO	La Plata	Durango	1/13/05	\$2,153	\$2,153	\$908				\$300					\$945	
CO	Larimer	Larimer Co	1/13/05	\$3,172	\$3,172	\$1,913				\$1,259						
CO	Larimer	Loveland	4/16/04	\$16,791	\$10,981	\$3,112	\$3,970	\$1,840	\$445	\$3,650	\$904	\$527	\$365	\$700	\$688	\$590
CO	Larimer	Ft. Collins	1/30/05	\$17,683	\$8,014	\$2,446	\$8,639	\$1,030	\$669	\$3,149	\$498	\$178	\$123	\$225	\$726	
CO	Mesa	Mesa Co	1/14/05	\$1,500	\$1,500	\$1,500										
CO	Pitken	Pitken Co	1/17/05	\$10,367	\$10,367	\$5,664				\$3,634					\$1,069	
CO	Weld	Weld Co	1/17/05	\$1,987	\$1,987	\$1,987										
CO	Weld	Windsor	1/17/05	\$13,628	\$5,028	\$1,993	\$6,000	\$2,600	\$730	\$2,305						
DE	New Castle	New Castle Co	1/17/05	\$8,895	\$731			\$8,164		\$328	\$138	\$91	\$62	\$112		
FL	Brevard	Brevard Co	1/17/05	\$6,205	\$6,205	\$1,371				\$64	\$93				\$4,445	\$232
FL	Brevard	Cocoa	7/15/04	\$8,788	\$5,888	\$1,371	\$1,650	\$1,250							\$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	1/17/05	\$2,825	\$2,825	\$257				\$395					\$1,747	\$426
FL	Citrus	Citrus Co	1/17/05	\$3,131	\$3,131	\$1,430				\$435	\$121	\$156	\$150	\$203	\$636	
FL	Clay	Clay Co	1/30/05	\$2,000	\$2,000										\$2,000	

Single-Family (3-BR, 2,000 sf, on 10,000 sq. ft. lot at density of 4 UPA and value of \$200,000)

State	County	Jurisdiction	Updated	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	Gen.Govt	Schools	Other
FL	Collier	Collier Co	1/19/05	\$15,502	\$9,982	\$5,592	\$2,570	\$2,950		\$1,603	\$238	\$300	\$118	\$239	\$1,778	\$114
FL	Dade	Miami/Dade Co	1/19/05	\$5,173	\$5,173	\$1,275				\$1,173		\$177	\$101		\$2,448	
FL	Flagler	Flagler Co	1/19/05	\$5,307	\$5,307	\$1,438				\$269					\$3,600	
FL	Flagler	Palm Coast	7/19/04	\$5,823	\$5,823	\$1,438				\$615		\$169			\$3,600	
FL	Hernando	Hernando Co	1/19/05	\$4,894	\$4,894	\$1,845				\$113	\$95	\$112	\$131	\$192	\$2,406	
FL	Hillsborough	Hillsborough Co	1/20/05	\$5,624	\$2,074	\$1,475	\$1,650	\$1,900		\$354		\$49			\$196	
FL	Hillsborough	Tampa	1/30/05	\$1,777	\$1,777	\$1,581									\$196	
FL	Indian River	Indian River Co	1/30/05	\$4,284	\$4,284	\$4,284										
FL	Lake	Lake Co	1/20/05	\$9,848	\$9,848	\$2,189				\$222	\$191	\$246			\$7,000	
FL	Lake	Eustis	6/16/04	\$11,070	\$7,278		\$2,244	\$1,548		\$87	\$73	\$67	\$51		\$7,000	
FL	Lee	Lee Co	1/30/05	\$6,812	\$6,812	\$2,971				\$1,116		\$493			\$2,232	
FL	Lee	Cape Coral	1/30/05	\$7,598	\$5,162	\$1,499	\$864	\$1,572		\$1,115		\$316			\$2,232	
FL	Lee	Ft. Myers	1/30/05	\$9,576	\$5,587	\$2,971	\$2,023	\$1,966				\$384			\$2,232	
FL	Manatee	Manatee Co	1/20/05	\$6,607	\$6,607	\$2,439				\$457		\$28	\$205	\$78	\$3,400	
FL	Marion	Marion Co	1/30/05	\$2,349	\$2,349	\$2,212						\$137				
FL	Martin	Martin Co	1/20/05	\$5,706	\$5,706	\$2,150				\$1,296	\$280	\$103	\$136	\$274	\$1,467	
FL	Monroe	Monroe Co	1/20/05	\$2,096	\$2,096	\$1,610				\$128	\$190		\$102			\$65
FL	Orange	Orange Co.	1/20/05	\$5,734	\$5,734	\$2,687						\$149	\$70		\$2,828	
FL	Orange	Apopka	1/20/05	\$9,596	\$4,172	\$1,103	\$2,100	\$3,324		\$241					\$2,828	
FL	Orange	Maitland	6/14/04	\$7,953	\$4,163	\$1,315	\$900	\$2,890				\$0			\$2,828	\$20
FL	Orange	Oakland	1/20/05	\$6,063	\$5,263	\$1,500	\$700	\$100		\$350		\$100	\$150		\$2,828	\$335
FL	Orange	Ocoee	1/20/05	\$9,561	\$5,730	\$1,866	\$966	\$2,865		\$500		\$364	\$172		\$2,828	
FL	Orange	Orlando	1/20/05	\$6,903	\$4,020	\$1,192		\$2,883							\$2,828	
FL	Orange	Winter Garden	1/20/05	\$10,961	\$7,616	\$3,517	\$1,310	\$2,035		\$671		\$340	\$260		\$2,828	
FL	Osceola	Osceola Co	1/21/05	\$13,857	\$13,857	\$4,149									\$9,708	
FL	Palm Beach	Palm Beach Co	1/21/05	\$9,700	\$9,700	\$4,074				\$1,451	\$250	\$483	\$132	\$139	\$3,171	
FL	Palm Beach	Palm Beach Gardens	1/21/05	\$11,637	\$11,637	\$5,101				\$2,495	\$250	\$345	\$136	\$139	\$3,171	
FL	Pasco	Pasco Co	1/21/05	\$4,898	\$4,898	\$2,167				\$892	\$145				\$1,694	
FL	Pinellas	Pinellas Co	1/21/05	\$2,275	\$1,923	\$1,923	\$352									
FL	Polk	Polk Co	1/21/05	\$4,513	\$4,513	\$2,705						\$49	\$152		\$1,607	
FL	Polk	Lakeland	1/21/05	\$5,984	\$3,974	\$1,559	\$910	\$1,100		\$415		\$161	\$232		\$1,607	varies
FL	St Johns	St. Johns Co	1/21/05	\$2,630	\$2,630	\$1,115				\$467		\$91	\$42	\$186	\$729	
FL	St Lucie	St. Lucie Co	1/21/05	\$6,059	\$6,059	\$1,823				\$403	\$161	\$258		\$308	\$3,106	
FL	Sarasota	Sarasota Co	1/24/05	\$9,572	\$5,210	\$2,499	\$2,720	\$1,642		\$462	\$217				\$2,032	
FL	Sarasota	North Port	1/30/05	\$6,332	\$4,192	\$1,469	\$860	\$1,280		\$290	\$217	\$119	\$65		\$2,032	
FL	Seminole	Seminole Co	1/24/05	\$2,671	\$2,671	\$1,061					\$54	\$172			\$1,384	
FL	Seminole	Altamonte Springs	1/24/05	\$2,651	\$2,651	\$607				\$211	\$91	\$172	\$186		\$1,384	
FL	Seminole	Winter Springs	1/30/05	\$6,361	\$3,644	\$921	\$518	\$2,199		\$944		\$176	\$119	\$100	\$1,384	
FL	Sumter	Sumter Co	1/24/05	\$1,996	\$1,996	\$1,996										
FL	Volusia	Volusia Co	1/24/05	\$3,847	\$3,847	\$1,920				\$529		\$260			\$1,139	
FL	Volusia	Daytona Beach	10/1/04	\$4,416	\$3,058	\$1,920	\$585	\$773							\$1,139	
FL	Volusia	Deland	6/16/04	\$3,374	\$3,374	\$1,920						\$93	\$38	\$185	\$1,139	
FL	Volusia	Deltona	8/24/04	\$6,120	\$3,194	\$1,920	\$1,146	\$1,780				\$135			\$1,139	
FL	Volusia	Edgewater	6/1/04	\$7,588	\$4,088	\$1,920	\$1,470	\$2,030		\$575		\$314	\$141		\$1,139	
FL	Volusia	Ormond Beach	8/24/04	\$7,060	\$4,271	\$2,040	\$1,283	\$1,506	\$88	\$929					\$1,139	\$76
FL	Volusia	Port Orange	1/24/05	\$7,474	\$4,747	\$3,104	\$1,530	\$1,197		\$505					\$1,139	
GA	Cherokee	Canton	7/8/04	\$1,539	\$1,539	\$252				\$277	\$212	\$466	\$331			
GA	Cherokee	Cherokee Co	2/6/05	\$1,413	\$1,413	\$126				\$277	\$212	\$466	\$332			
GA	Cobb	Roswell	1/24/05	\$1,998	\$1,998	\$162				\$1,303		\$533				

Single-Family (3-BR, 2,000 sf, on 10,000 sq. ft. lot at density of 4 UPA and value of \$200,000)

State	County	Jurisdiction	Updated	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	Gen.Govt	Schools	Other
GA	Forsyth	Forsyth Co	2/6/05	\$1,030	\$1,030					\$686	\$116	\$228				
GA	Fulton	Alpharetta	2/6/05	\$1,940	\$1,940	\$1,131				\$545		\$264				
GA	Fulton	Atlanta	6/14/04	\$1,544	\$1,544	\$987						\$114	\$33			
GA	Fulton	Roswell	2/6/05	\$1,998	\$1,998	\$162				\$1,303		\$533				
ID	Ada	Boise	1/24/05	\$1,529	\$1,529	\$728				\$801						
ID	Kootenai	Post Falls	6/22/04	\$4,901	\$1,025	\$287	\$1,616	\$2,260		\$650			\$88			
IL	DeKalb	DeKalb (city)	2/6/05	\$2,419	\$2,419					\$1,232					\$1,187	
IL	DuPage	DuPage County	1/24/05	\$446	\$446	\$446										
IL	DuPage/Kane	Aurora	1/24/05	\$6,236	\$6,236					\$2,290		\$250			\$3,571	\$125
IL	Kane	Kane Co	2/6/05	\$691	\$691	\$691										
IN	Hamilton	Fishers	1/25/05	\$3,770	\$1,370	\$526		\$2,400		\$844						
IN	Hamilton	Noblesville	2/6/05	\$2,552	\$2,552	\$1,579				\$973						
KS	Johnson	Lenexa	1/30/05	\$1,800	\$1,800	\$1,800										
KS	Johnson	Olathe	2/6/05	\$2,369	\$2,369	\$2,109				\$260						
KS	Johnson	Overland Park	6/23/04	\$2,069	\$2,069	\$2,069										
LA	E Baton Rouge	Baton Rouge	6/29/04	\$864				\$864								
LA	St Tammany	St Tammany Parish	1/30/05	\$3,137	\$3,137	\$1,468			\$1,669							
MD	Ann Arundel	Ann Arundel Co	1/25/05	\$4,069	\$4,069	\$804							\$104		\$3,161	
MD	Calvert	Calvert Co	1/25/05	\$3,950	\$3,950					\$600					\$3,000	\$350
MD	Carroll	Carroll Co	1/25/05	\$4,744	\$4,744					\$547					\$4,197	
MD	Charles	Charles Co	1/25/05	\$9,700	\$9,700										\$9,700	
MD	Dorchester	Cambridge	1/25/05	\$4,500	\$200		\$1,500	\$2,800		\$200						
MD	Frederick	Frederick Co	1/25/05	\$20,536	\$10,236	\$220	\$4,300	\$6,000			\$507				\$9,509	
MD	Howard	Howard Co	1/25/05	\$2,800	\$1,600	\$1,600	\$516	\$684								
MD	Montgomery	Montgomery Co	1/25/05	\$16,554	\$13,500	\$5,500	\$1,344	\$1,710							\$8,000	
MD	Prince George's	Prince George's Co	1/25/05	\$15,054	\$12,000		\$1,344	\$1,710							\$12,000	
MD	Queen Anne's	Queen Anne's Co	1/25/05	\$5,744	\$5,744							\$1,014			\$4,730	
MD	St. Mary's	St. Mary's Co	1/25/05	\$4,500	\$4,500	\$450				\$675					\$3,375	
MO	Clay/Jackson	Kansas City	1/25/05	\$711	\$711	\$711										
MO	Jackson	Lee's Summit	2/6/05	\$1,011	\$1,011	\$1,011										
MS	Madison	Madison		\$869	\$869	\$869										
MT	Gallatin	Bozeman	10/4/04	\$6,107	\$1,755	\$1,592	\$1,919	\$2,433				\$163				
NC	Chatham	Chatham Co.	1/25/05	\$3,250	\$1,500		\$1,750								\$1,500	
NC	Durham	Durham	1/25/05	\$3,155	\$3,155	\$806				\$349					\$2,000	
NC	Orange	Orange Co.	1/25/05	\$5,388	\$3,000		\$1,016	\$1,372							\$3,000	
NC	Wake	Cary	1/25/05	\$5,106	\$1,562	\$1,562	\$1,372	\$2,172								
NE	Lancaster	Lincoln	1/25/05	\$2,801	\$1,676	\$1,483	\$750	\$375		\$193						
NH	Hillsborough	Manchester	2/6/05	\$2,923	\$2,923							\$190			\$2,733	

Single-Family (3-BR, 2,000 sf, on 10,000 sq. ft. lot at density of 4 UPA and value of \$200,000)

State	County	Jurisdiction	Updated	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	Gen.Govt	Schools	Other
NH	Merrimack	Concord	1/25/05	\$3,290	\$3,290	\$1,330				\$620					\$1,340	
NH	Rockingham	Salem	2/6/05	\$2,315	\$2,315										\$2,315	
NH	Rockingham	Fremont	6/16/04	\$3,761	\$3,761										\$3,761	
NM	Bernalillo	Bernalillo Co	1/25/05	\$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						
NM	Lincoln	Ruidoso	2/6/05	\$4,046			\$2,286	\$1,760								
NM	Sandoval	Rio Rancho	1/25/05	\$6,094	\$2,724	\$1,547	\$1,230	\$2,140		\$976		\$174				\$27
NM	Santa Fe	Santa Fe	2/6/05	\$3,379	\$631	\$181	\$2,013	\$735		\$450						
NM	Santa Fe	Santa Fe County	1/25/05	\$550	\$550							\$550				
NM	Valencia	Los Lunas	2/6/05	\$3,227	\$850		\$1,061	\$1,316		\$850						
NV	Washoe	Reno	1/25/05	\$5,111	\$2,886	\$1,886		\$2,225		\$1,000						
NV	Clark	Las Vegas	1/25/05	\$2,411	\$731	\$685		\$1,680								\$46
NV	Clark	Mesquite	2/6/05	\$765	\$765	\$765										
OH	Butler	Middletown	6/15/04	\$500	\$500	\$500										
OH	Delaware	Delaware (city)	2/6/05	\$10,177	\$1,477		\$3,600	\$5,100		\$1,068		\$259	\$150			
OK	Cleveland	Moore	2/6/05	\$1,235	\$535	\$535		\$700								
OR	Clackamas	West Linn	1/25/05	\$19,435	\$12,512	\$4,065	\$4,395	\$2,528	\$439	\$8,008						
OR	Deschutes	Bend	1/25/05	\$8,748	\$5,540	\$2,600	\$2,188	\$1,020		\$2,940						
OR	Lane	Eugene	1/25/05	\$6,501	\$3,151	\$1,377	\$1,960	\$1,389	\$429	\$1,345						
OR	Marion	Salem	1/30/05	\$10,751	\$4,529	\$1,528	\$3,725	\$2,497	\$400	\$2,602						
OR	Washington	Washington Co	1/25/05	\$6,422	\$4,122	\$1,350		\$2,300	\$500	\$2,272						
OR	Washington	Hillsboro	1/25/05	\$7,335	\$4,935	\$2,390		\$2,400	\$500	\$2,045						
PA	Montgomery	Towamencin Twp	5/22/04	\$2,198	\$2,198	\$2,198										
SC	Beaufort	Beaufort Co	6/17/04	\$1,018	\$1,018	\$335				\$263	\$420					
SC	Beaufort	Hilton Head	6/22/04	\$5,770	\$1,459	\$1,084	\$1,475	\$2,836		\$268	\$107					
SC	Berkeley	Mt. Pleasant	1/22/05	\$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	1/25/05	\$3,966	\$3,966	\$1,474				\$625		\$367				\$1,500
TN	Sumner	White House	2/6/05	\$3,145	\$3,145	\$881				\$396		\$186	\$282		\$1,400	
TN	Williamson	Franklin	2/8/05	\$5,486	\$2,206	\$1,286	\$1,185	\$2,095								\$920
TN	Wilson	Wilson Co	2/8/05	\$3,000	\$3,000										\$3,000	
TX	Brazos	College Station	1/31/05	\$1,387	\$556		\$550	\$281		\$556						
TX	Collin	Allen	1/30/05	\$2,186	\$599	\$599	\$1,114	\$473								
TX	Collin	McKinney	1/26/05	\$2,101	\$1,151	\$1,151	\$425	\$525								
TX	Denton	Denton	1/31/05	\$4,592			\$3,155	\$1,437								
TX	Tarrant	Arlington	1/25/05	\$2,256	\$1,396	\$670	\$480	\$380		\$726						
TX	Tarrant	Colleyville	1/25/05	\$3,988	\$1,962	\$1,962	\$1,886	\$140								
TX	Tarrant	Ft. Worth	1/30/05	\$616			\$431	\$185								
TX	Tarrant	Watauga	1/30/05	\$1,796	\$1,180		\$431	\$185	\$1,180							
TX	Williamson	Georgetown	1/30/05	\$1,425			\$825	\$600								

Single-Family (3-BR, 2,000 sf, on 10,000 sq. ft. lot at density of 4 UPA and value of \$200,000)

State	County	Jurisdiction	Updated	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	Gen.Govt	Schools	Other
UT	Salt Lake	Draper	2/6/05	\$8,840	\$7,427	\$1,749	\$1,413		\$1,161	\$3,990		\$310	\$218			
UT	Salt Lake	Sandy City	1/26/05	\$2,926	\$1,740		\$1,186		\$905	\$835						
UT	Salt Lake	West Jordan City	1/26/05	\$8,933	\$4,049	\$1,034	\$2,843	\$2,041	\$1,287	\$1,422		\$215	\$91			
UT	Salt Lake	West Valley City	6/21/04	\$1,424	\$1,424	\$467			\$302	\$595		\$33	\$27			
UT	Tooele	Tooele	2/6/05	\$8,310	\$3,990	\$1,515	\$4,320			\$2,125			\$350			
UT	Utah	Provo	2/6/05	\$5,171	\$1,365	\$532	\$2,784	\$1,022		\$833						
VA	Louden	Leesburg	1/30/05	\$10,492			\$4,102	\$6,390								
VA	Stafford	Stafford Co	1/26/05	\$8,703	\$1,603	\$1,603	\$3,600	\$3,500								
VT	Chittenden	Burlington	1/26/05	\$4,252	\$4,252	\$322				\$1,196	\$744	\$368	\$72		\$1,550	
VT	Chittendon	Williston	1/26/05	\$8,012	\$8,012	\$300				\$816					\$6,896	
WA	King	King Co	1/25/05	\$5,087	\$5,087	\$1,715									\$3,372	
WA	King	Bothell	1/30/05	\$6,653	\$3,438	\$2,093	\$1,875	\$1,340		\$1,345						
WA	King	Kirkland	1/25/05	\$5,047	\$1,578	\$966	\$1,758	\$1,711		\$612						
WA	Kitsap	Kitsap Co	1/26/05	\$1,975	\$1,975	\$521				\$491					\$963	
WA	Pierce	Pierce Co	1/26/05	\$2,440	\$2,440					\$300					\$2,140	
WA	Skagit	Burlington	6/17/04	\$6,187	\$3,579	\$269		\$2,608	\$270	\$500		\$150			\$2,390	
WA	Snohomish	Snohomish Co	1/26/05	\$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	
WV	Jefferson	Jefferson Co	1/30/05	\$7,242	\$7,242								\$120		\$7,122	
WI	Dane	Fitchburg	1/26/05	\$3,460	\$2,909			\$551		\$2,409		\$500				
WI	Jefferson	Oconomowoc	1/30/05	\$4,065	\$1,123		\$984	\$1,958		\$1,123						
WI	Ozaukee	Cedarburg	1/26/05	\$3,721	\$3,261			\$460		\$2,297	\$618		\$346			
WI	St Croix	Hudson	10/4/04	\$4,939	\$1,856		\$2,353	\$730	\$785	\$822	\$249					

Single-Family (3-BR, 2,000 sf, on 10,000 sq. ft. lot at density of 4 UPA and value of \$200,000)

Summary				Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	Gen.Govt	Schools	Other	
	National Average			\$7,669	\$5,237	\$2,027	\$2,670	\$2,519	\$1,246	\$1,862	\$362	\$330	\$300	\$697	\$3,025	\$2,080	
	Sample Size			245	234	191	123	129	47	159	55	97	72	48	97	40	
	National Avg w/o CA			\$5,361	\$3,675	\$1,602	\$2,015	\$1,922	\$846	\$1,107	\$273	\$273	\$169	\$281	\$2,867	\$330	
	Sample Size w/o CA			206	195	156	97	100	23	127	43	79	58	30	86	26	
State Average Fees (sample size)																	
AR		3		\$2,146	\$1,101	\$1,039	\$840	\$1,279	n/a	\$659	n/a	\$504	n/a	n/a	n/a	n/a	
AZ		29		\$5,964	\$3,277	\$1,675	\$2,190	\$2,255	\$602	\$1,428	\$287	\$327	\$220	\$336	n/a	\$252	
CA		39		\$19,858	\$13,044	\$3,922	\$5,115	\$4,577	\$1,630	\$4,856	\$678	\$584	\$843	\$1,391	\$4,258	\$5,330	
CO		16		\$7,693	\$4,763	\$1,912	\$5,060	\$1,911	\$1,338	\$2,334	\$591	\$513	\$242	\$414	\$1,185	\$518	
DE		1															
FL		53		\$6,252	\$4,986	\$2,076	\$1,350	\$1,847	\$88	\$643	\$165	\$191	\$127	\$186	\$2,557	\$148	
GA		7		\$1,637	\$1,637	\$470	n/a	n/a	n/a	\$686	\$180	\$372	\$232	n/a	n/a	n/a	
HI		0															
IA		0															
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		4		\$2,448	\$2,448	\$568	n/a	n/a	n/a	\$1,761	n/a	\$250	n/a	n/a	\$2,379	\$125	
IN		2		\$3,161	\$1,961	\$1,053	n/a	\$2,400	n/a	\$909	n/a	n/a	n/a	n/a	n/a	n/a	
KS		3		\$2,079	\$2,079	\$1,993	n/a	n/a	n/a	\$260	n/a	n/a	n/a	n/a	n/a	n/a	
KY		0															
LA		2		\$2,001	\$3,137	\$1,468	n/a	\$864	\$1,669	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
ME		0															
MD		11		\$8,377	\$6,386	\$1,715	\$1,801	\$2,581	n/a	\$506	\$507	\$1,014	\$104	n/a	\$6,408	\$350	
MO		2		\$861	\$861	\$861	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
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		4		\$3,072	\$3,072	\$1,330	n/a	n/a	n/a	\$620	n/a	\$190	n/a	n/a	\$2,537	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		3		\$2,762	\$1,460	\$1,112	n/a	\$1,953	n/a	\$1,000	n/a	n/a	n/a	n/a	n/a	\$46	
OH		2		\$5,339	\$989	\$500	\$3,600	\$5,100	n/a	\$1,068	n/a	\$259	\$150	n/a	n/a	n/a	
OK		1															
OR		6		\$9,865	\$5,798	\$2,218	\$3,067	\$2,022	\$454	\$3,202	n/a	n/a	n/a	n/a	n/a	n/a	
PA		1															
RI		0															
SC		3		\$3,690	\$1,442	\$792	\$1,215	\$2,156	n/a	\$296	\$264	\$231	\$69	n/a	n/a	\$234	
TN		5		\$4,151	\$3,002	\$1,131	\$886	\$1,985	n/a	\$444	n/a	\$277	\$282	n/a	\$2,200	\$1,307	
TX		9		\$2,261	\$1,141	\$1,096	\$1,033	\$467	\$1,180	\$641	n/a	n/a	n/a	n/a	n/a	n/a	
UT		6		\$5,934	\$3,332	\$1,059	\$2,509	\$1,532	\$913	\$1,633	n/a	\$186	\$172	n/a	n/a	n/a	
VA		2		\$9,598	\$1,603	\$1,603	\$3,851	\$4,945	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
VT		2		\$6,132	\$6,132	\$311	n/a	n/a	n/a	\$1,006	\$744	\$368	\$72	n/a	\$4,223	n/a	
WA		8		\$4,702	\$3,541	\$1,260	\$1,817	\$1,886	\$270	\$681	n/a	\$176	n/a	n/a	\$2,354	n/a	
WV		1															
WI		4		\$4,046	\$2,287	n/a	\$1,669	\$925	\$785	\$1,663	\$433	\$500	\$346	n/a	n/a	n/a	

Multi-Family (2 bedroom, 1,000 sq. ft. unit, density of 12 UPA; \$100,000 value; 7-2" meters (2 for irrigation) for 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								
AZ	Cochise	Sierra Vista	\$1,500	\$1,500					\$1,500						
AZ	Gila	Payson	\$2,523			\$2,523									
AZ	Gila	Sedona	\$3,460	\$2,804	\$534		\$656	\$137	\$1,914			\$66	\$153		
AZ	Maricopa	Avondale	\$3,692	\$2,829	\$604	\$503	\$359		\$669	\$223	\$413	\$158	\$495		\$267
AZ	Maricopa	Buckeye	\$1,197	\$344		\$311	\$542				\$344				
AZ	Maricopa	Chandler	\$7,367	\$2,836	\$1,260	\$3,485	\$1,046		\$996	\$72	\$108	\$163	\$237		
AZ	Maricopa	Fountain Hills	\$3,212	\$3,212	\$326				\$2,388			\$32	\$466		
AZ	Maricopa	Gilbert	\$7,493	\$3,444	\$164	\$1,886	\$2,163		\$1,954		\$523	\$434	\$369		
AZ	Maricopa	Glendale	\$3,117	\$2,566	\$372	\$366	\$185		\$790	\$372	\$245	\$260	\$478		\$49
AZ	Maricopa	Goodyear	\$3,453	\$2,919	\$512	\$328	\$206		\$990	\$191	\$358	\$269	\$327		\$272
AZ	Maricopa	Mesa	\$2,638	\$1,242		\$644	\$752		\$590	\$268	\$103	\$160			\$121
AZ	Maricopa	Peoria	\$7,097	\$4,454	\$2,791	\$590	\$2,053		\$859	\$186	\$174	\$118	\$326		
AZ	Maricopa	Phoenix	\$4,971	\$4,239	\$760	\$299	\$433	\$2,198	\$989	\$120	\$111	\$49	\$12		
AZ	Maricopa	Scottsdale	\$4,555	\$302		\$1,987	\$2,266	\$302							
AZ	Maricopa	Suprise	\$3,368	\$2,613	\$437	\$513	\$241		\$948	\$224	\$382	\$357	\$265		
AZ	Maricopa	Tempe	\$2,854			\$1,266	\$1,588								
AZ	Navajo	Show Low	\$2,484	\$499		\$153	\$1,832		\$377	\$122					
AZ	Pima	Pima County	\$4,515	\$4,185	\$2,685	\$330			\$1,500						
AZ	Pima	Marana	\$5,156	\$4,826	\$4,826	\$330									
AZ	Pima	Oro Valley	\$3,298	\$2,280	\$2,280	\$1,018									
AZ	Pima	Tucson	\$330			\$330									
AZ	Pinal	Apache Junction	\$2,190	\$2,031	\$1,029	\$107	\$52		\$542	\$252		\$128	\$80		
AZ	Pinal	Casa Grande	\$1,589	\$1,332	\$70		\$257		\$512	\$153	\$243	\$175	\$179		
AZ	Pinal	Eloy	\$401			\$233	\$168								
AZ	Pinal	Florence	\$1,970			\$1,230	\$740								
AZ	Pinal	Queen Creek	\$4,298	\$3,818	\$109		\$480		\$2,504	\$431		\$183	\$591		
AZ	Yavapai	Yavapai County	\$1,150	\$1,150	\$1,150										
AZ	Yavapai	Chino Valley	\$2,663	\$2,663	\$1,347				\$455	\$122	\$358	\$252	\$129		
AZ	Yavapai	Prescott	\$3,731	\$2,364	\$469	\$1,367			\$1,116	\$253	\$167	\$84	\$275		
CA	Alameda	Fremont	\$15,962	\$15,962	\$1,722				\$12,279		\$191		\$1,770		
CA	Alameda	Hayward	\$19,643	\$14,713		\$1,013	\$3,917		\$9,653					\$3,650	\$1,410
CA	Alameda	Livermore	\$42,517	\$33,486	\$5,395	\$3,750	\$5,281	\$1,684	\$9,496						\$16,911
CA	Alameda	San Leandro	\$7,588	\$6,742	\$917		\$846		\$3,775					\$2,050	
CA	Contra Costa	Orinda	\$8,217	\$8,217	\$2,674			\$1,760	\$3,783						
CA	El Dorado	El Dorado Co	\$31,974	\$22,658	\$12,440	\$4,960	\$4,356		\$6,449		\$1,265			\$2,504	
CA	Fresno	Clovis	\$6,669	\$5,486	\$3,578	\$479	\$704		\$1,396		\$306	\$100			\$106
CA	Kern	Bakersfield	\$8,002	\$6,392	\$2,774		\$1,610		\$1,275					\$2,240	\$103
CA	Los Angeles	Lancaster	\$5,485	\$5,485	\$1,614			\$1,256	\$2,096				\$119	\$400	
CA	Los Angeles	Long Beach	\$5,245	\$5,245	\$1,125				\$2,070					\$2,050	
CA	Monterey	Salinas	\$5,905	\$2,966	\$1,028		\$2,939	\$714	\$1,224						
CA	Napa	St. Helena	\$11,650	\$5,160	\$480	\$3,450	\$3,040	\$620				\$1,690	\$2,370		
CA	Orange	Brea	\$7,203	\$4,276	\$2,756	\$2,927					\$1,388	\$133			
CA	Placer	Rocklin	\$7,631	\$7,631	\$2,515			\$116	\$2,217						\$2,783
CA	Sacramento	Citrus Heights	\$3,588	\$3,588	\$1,313			\$1,610	\$665						
CA	Sacramento	Elk Grove	\$24,021	\$13,231	\$6,898	\$5,615	\$5,175		\$2,809	\$225	\$306	\$479	\$677		\$1,837

Multi-Family (2 bedroom, 1,000 sq. ft. unit, density of 12 UPA; \$100,000 value; 7-2" meters (2 for irrigation) for 240 unit complex)

State	County	Jurisdiction	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	Gen.Govt	Schools	Other
CA	Sacramento	Sacramento	\$8,542	\$4,920	\$634	\$247	\$3,375	\$2,500	\$1,037						\$749
CA	San Bernadino	Highland	\$3,704	\$3,704	\$1,864			\$261	\$1,090	\$99	\$173	\$34	\$183		
CA	San Bernadino	Redlands	\$6,139	\$6,139	\$1,302			\$377	\$1,080	\$1,032	\$181	\$655	\$1,511		
CA	San Bernadino	Rialto	\$11,607	\$4,521	\$173	\$6,003	\$1,083	\$532	\$2,116	\$52	\$413	\$988	\$247		
CA	San Diego	Carlsbad	\$11,878	\$10,587	\$919	\$933	\$358	\$403	\$1,825						\$7,440
CA	San Diego	Escondido	\$15,869	\$7,319	\$1,314	\$3,510	\$5,040	\$424	\$2,355				\$3,226		
CA	San Diego	San Diego	\$24,367	\$15,646		\$5,011	\$3,710								\$15,646
CA	San Francisco	San Francisco	\$3,536	\$860		\$2,676								\$860	
CA	San Joaquin	Lodi	\$6,652	\$5,909	\$1,323	\$658	\$84	\$967	\$2,370		\$253	\$234	\$763		
CA	San Joaquin	Ripon	\$18,480	\$13,725	\$1,913	\$2,782	\$1,973	\$417	\$3,575	\$179	\$833	\$534		\$2,730	\$3,544
CA	San Luis Obispo	Paso Robles	\$20,503	\$8,418	\$2,974	\$7,734	\$4,351	\$212	\$3,245	\$921	\$633		\$433		
CA	San Luis Obispo	San Luis Obispo	\$21,363	\$7,487	\$2,487	\$11,174	\$2,702								\$5,000
CA	Santa Barbara	Carpinteria	\$5,770	\$5,770	\$3,267			\$748			\$0		\$730	\$1,025	
CA	Santa Barbara	Santa Maria	\$10,882	\$6,654	\$2,190	\$1,013	\$3,215		\$3,215	\$336	\$331	\$447	\$135		
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 Clara	Palo Alto	\$8,106	\$7,137		\$128	\$841		\$6,660	\$477					
CA	Santa Cruz	Santa Cruz Co	\$11,800	\$5,800	\$2,800	\$3,000	\$3,000	\$3,000							
CA	Santa Cruz	Scotts Valley	\$13,117	\$9,016	\$2,239		\$4,101	\$125	\$5,217	\$487		\$662	\$286		
CA	Shasta	Redding	\$4,895	\$3,307	\$1,939	\$928	\$660	\$199	\$1,113		\$56				
CA	Solano	Vacaville	\$16,572	\$8,103	\$4,570	\$2,518	\$5,951	\$388	\$2,439		\$88	\$265	\$353		
CA	Sonoma	Windsor	\$21,723	\$13,855	\$4,582	\$172	\$7,696	\$2,244	\$5,946				\$1,083		
CA	Ventura	Santa Paula	\$9,133	\$8,439	\$1,925	\$327	\$367		\$4,025	\$761	\$228	\$186	\$691		\$623
CA	Yolo	Davis	\$10,366	\$8,189	\$3,192	\$1,220	\$957	\$105	\$2,489		\$568		\$1,407		\$428
CO	Adams	Adams Co	\$983	\$983	\$983										
CO	Adams	Commerce City	\$1,508	\$1,053	\$726	\$455			\$327						
CO	Boulder	Boulder	\$14,813	\$6,063	\$1,083	\$7,345	\$1,405	\$1,620	\$1,356	\$236	\$126	\$151	\$157	\$1,090	\$244
CO	Eagle	Eagle Co	\$1,413	\$1,413	\$1,109									\$304	
CO	Eagle	Basalt	\$10,918	\$5,958	\$250	\$2,160	\$2,800		\$3,698					\$2,010	
CO	Eagle	Eagle	\$1,736	\$1,736	\$586						\$1,150				
CO	El Paso	Colorado Springs	\$4,264	\$1,634		\$2,151	\$479	\$535	\$591					\$508	
CO	Jefferson	Jefferson Co	\$1,257	\$1,257	\$1,257										
CO	La Plata	Durango	\$1,162	\$1,162	\$567				\$300					\$295	
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	\$10,901	\$5,552	\$1,575	\$4,519	\$830	\$223	\$2,285	\$361	\$129	\$89	\$164	\$726	
CO	Mesa	Mesa Co	\$1,039	\$1,039	\$1,039										
CO	Pitken	Pitken Co	\$6,969	\$6,969	\$3,505				\$3,150					\$314	
CO	Weld	Weld Co	\$1,377	\$1,377	\$1,377										
CO	Weld	Windsor	\$5,653	\$4,644	\$1,381	\$669	\$341	\$1,033	\$2,230						
DE	New Castle	New Castle Co	\$5,792	\$529			\$5,263		\$225	\$95	\$89	\$43	\$77		
FL	Brevard	Brevard Co	\$3,941	\$3,941	\$843					\$38	\$83			\$2,794	\$183
FL	Brevard	Cocoa	\$6,717	\$3,817	\$816	\$1,650	\$1,250			\$63	\$81			\$2,794	\$63
FL	Brevard	Palm Bay	\$3,015	\$3,015					\$102		\$43	\$14		\$2,794	\$63
FL	Brevard	Rockledge	\$3,700	\$3,700	\$843									\$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	
FL	Clay	Clay Co	\$920	\$920										\$920	

Multi-Family (2 bedroom, 1,000 sq. ft. unit, density of 12 UPA; \$100,000 value; 7-2" meters (2 for irrigation) for 240 unit complex)

State	County	Jurisdiction	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	Gen.Govt	Schools	Other
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				\$669		\$187	\$101		\$1,530	
FL	Flagler	Flagler	\$2,725	\$2,725	\$1,400				\$269					\$1,056	
FL	Flagler	Palm Coast	\$1,997	\$1,997	\$941									\$1,056	
FL	Hernando	Hernando Co	\$3,624	\$3,624	\$1,270				\$87	\$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	\$849	\$849	\$816									\$33	
FL	Indian River	Indian River Co	\$2,341	\$2,341	\$2,341										
FL	Lake	Lake Co	\$4,000	\$4,000	\$1,408				\$171	\$146	\$154			\$2,121	
FL	Lake	Eustis	\$2,837	\$2,398		\$294	\$145		\$81	\$71	\$67	\$58		\$2,121	
FL	Lee	Lee Co	\$3,834	\$3,834	\$2,059				\$826		\$258			\$691	
FL	Lee	Cape Coral	\$5,059	\$3,255	\$1,133	\$641	\$1,163		\$1,115		\$316			\$691	
FL	Lee	Ft. Myers	\$6,414	\$2,995	\$2,059	\$1,734	\$1,685				\$245			\$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	\$1,001						\$115				
FL	Martin	Martin Co	\$4,973	\$4,973	\$2,026				\$1,247	\$269	\$99	\$131	\$263	\$938	
FL	Monroe	Monroe Co	\$1,873	\$1,873	\$1,415				\$128	\$190		\$85			\$54
FL	Orange	Orange Co.	\$4,092	\$4,092	\$1,876						\$127	\$182		\$1,907	
FL	Orange	Apopka	\$3,861	\$2,817	\$669	\$490	\$554		\$241					\$1,907	
FL	Orange	Maitland	\$3,509	\$2,817	\$794	\$210	\$482				\$106			\$1,907	\$10
FL	Orange	Oakland	\$5,142	\$4,342	\$1,500	\$700	\$100		\$350		\$100	\$150		\$1,907	\$335
FL	Orange	Ocoee	\$7,159	\$3,968	\$1,293	\$805	\$2,387		\$500		\$182	\$86		\$1,907	
FL	Orange	Orlando	\$4,977	\$2,714	\$807		\$2,263							\$1,907	
FL	Orange	Winter Garden	\$6,841	\$4,055	\$1,550	\$1,091	\$1,695		\$598					\$1,907	
FL	Osceola	Osceola Co	\$8,893	\$8,893	\$2,547									\$6,346	
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	
FL	Pasco	Pasco Co	\$3,207	\$3,207	\$1,761				\$627	\$97				\$722	
FL	Pinellas	Pinellas Co	\$1,576	\$1,400	\$1,400	\$176									
FL	Polk	Polk Co	\$2,849	\$2,849	\$1,863						\$25	\$129		\$832	
FL	Polk	Lakeland	\$6,500	\$4,765	\$2,610	\$910	\$825		\$896		\$123	\$304		\$832	
FL	St Johns	St. Johns Co	\$1,809	\$1,809	\$756				\$375		\$73	\$34	\$149	\$422	
FL	St Lucie	St. Lucie Co	\$3,915	\$3,915	\$1,328				\$359	\$144	\$133		\$274	\$1,677	
FL	Sarasota	Sarasota Co	\$4,030	\$3,121	\$2,144	\$635	\$274		\$342	\$161				\$474	
FL	Sarasota	North Port	\$4,090	\$2,307	\$1,259	\$716	\$1,066		\$229	\$161	\$119	\$65		\$474	
FL	Seminole	Seminole Co	\$1,574	\$1,574	\$709					\$54	\$172			\$639	
FL	Seminole	Altamonte Springs	\$1,659	\$1,659	\$421				\$168	\$91	\$172	\$168		\$639	
FL	Seminole	Winter Springs	\$4,794	\$2,517	\$539	\$444	\$1,833		\$944		\$176	\$119	\$100	\$639	
FL	Sumter	Sumter Co	\$1,312	\$1,312	\$1,312										
FL	Volusia	Volusia Co	\$3,257	\$3,257	\$1,330				\$529		\$260			\$1,139	
FL	Volusia	Daytona Beach	\$3,827	\$2,469	\$1,330	\$585	\$773							\$1,139	
FL	Volusia	Deland	\$2,716	\$2,716	\$1,330						\$36	\$99	\$112	\$1,139	
FL	Volusia	Deltona	\$4,809	\$2,469	\$1,330	\$917	\$1,424							\$1,139	
FL	Volusia	Edgewater	\$6,607	\$3,107	\$1,330	\$1,470	\$2,030		\$408		\$136	\$94		\$1,139	
FL	Volusia	Ormond Beach	\$4,755	\$3,360	\$1,450	\$642	\$753	\$28	\$743					\$1,139	
FL	Volusia	Port Orange	\$6,768	\$4,041	\$2,514	\$1,530	\$1,197		\$388					\$1,139	
GA	Cherokee	Canton	\$1,711	\$1,711	\$174				\$527	\$212	\$466	\$331			
GA	Cherokee	Cherokee Co	\$1,374	\$1,374	\$87				\$277	\$212	\$466	\$332			
GA	Cobb	Roswell	\$1,793	\$1,793	\$110				\$1,303		\$380				

Multi-Family (2 bedroom, 1,000 sq. ft. unit, density of 12 UPA; \$100,000 value; 7-2" meters (2 for irrigation) for 240 unit complex)

State	County	Jurisdiction	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	Gen.Govt	Schools	Other
GA	Forsyth	Forsyth Co	\$515	\$515					\$343	\$58	\$114				
GA	Fulton	Alpharetta	\$1,721	\$1,721	\$1,123				\$395		\$203				
GA	Fulton	Atlanta	\$857	\$857	\$470				\$285		\$79	\$23			
GA	Fulton	Roswell	\$1,775	\$1,775	\$110				\$1,303		\$362				
\$0		\$0													
ID	Ada	Boise	\$1,050	\$1,050	\$414				\$636						
ID	Kootenai	Post Falls	\$1,608	\$1,025	\$287	\$253	\$330		\$650			\$88			
IL	DeKalb	DeKalb (city)	\$885	\$885					\$684					\$201	
IL	DuPage	DuPage County	\$312	\$312	\$312										
IL	DuPage/Kane	Aurora	\$2,983	\$2,983					\$1,512		\$150			\$1,299	\$22
IL	Kane	Kane Co	\$420	\$420	\$420										
IN	Hamilton	Fishers	\$2,562	\$882	\$365		\$1,680		\$517						
IN	Hamilton	Noblesville	\$2,033	\$2,033	\$1,109				\$924						
KS	Johnson	Lenexa	\$653	\$653	\$653										
KS	Johnson	Olathe	\$994	\$994	\$734				\$260						
KS	Johnson	Overland Park	\$690	\$690	\$690										
LA	E Baton Rouge	Baton Rouge	\$464				\$464								
LA	St Tammany	St Tammany Parish	\$1,487	\$1,487	\$902			\$585							
MD	Ann Arundel	Ann Arundel Co	\$4,286	\$4,286	\$641							\$99		\$3,546	
MD	Calvert	Calvert Co	\$1,000	\$1,000										\$1,000	
MD	Carroll	Carroll Co	\$1,925	\$1,925					\$382					\$1,543	
MD	Charles	Charles Co	\$7,000	\$7,000										\$7,000	
MD	Dorchester	Cambridge													
MD	Frederick	Frederick Co	\$11,590	\$6,955	\$30	\$1,935	\$2,700			\$474				\$6,451	
MD	Howard	Howard Co	\$800	\$800	\$800										
MD	Montgomery	Montgomery Co	\$9,536	\$7,500	\$3,500	\$896	\$1,140							\$4,000	
MD	Prince George's	Prince George's Co	\$14,036	\$12,000		\$896	\$1,140							\$12,000	
MD	Queen Anne's	Queen Anne's Co	\$3,397	\$3,397							\$828			\$2,569	
MD	St. Mary's	St. Mary's Co	\$4,500	\$4,500	\$450				\$675					\$3,375	
MO	Clay/Jackson	Kansas City	\$435	\$435	\$435										
MO	Jackson	Lee's Summit	\$621	\$621	\$621										
MS	Madison	Madison													
MT	Gallatin	Bozeman	\$1,572	\$1,154	\$1,079	\$256	\$162				\$75				
NC	Chatham	Chatham Co.	\$733	\$500		\$233								\$500	
NC	Durham	Durham	\$1,866	\$1,866	\$495				\$216					\$1,155	
NC	Orange	Orange Co.	\$3,335	\$1,420		\$702	\$1,213							\$1,420	
NC	Wake	Cary	\$5,043	\$959	\$959	\$1,551	\$2,533								
NE	Lancaster	Lincoln	\$1,221	\$1,046	\$903	\$117	\$58		\$143						
NH	Hillsborough	Manchester	\$1,315	\$1,315							\$146			\$1,169	

Multi-Family (2 bedroom, 1,000 sq. ft. unit, density of 12 UPA; \$100,000 value; 7-2" meters (2 for irrigation) for 240 unit complex)

State	County	Jurisdiction	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	Gen.Govt	Schools	Other
NH	Merrimack	Concord	\$1,931	\$1,931	\$931				\$400					\$600	
NH	Rockingham	Salem	\$643	\$643										\$643	
NH	Rockingham	Fremont	\$2,438	\$2,438										\$2,438	
NM	Bernalillo	Bernalillo Co	\$1,445	\$1,445	\$761			\$354	\$192		\$66				\$72
NM	Dona Ana	Las Cruces	\$1,713	\$175		\$788	\$750		\$175						
NM	Lincoln	Ruidoso	\$827			\$533	\$293								
NM	Sandoval	Rio Rancho	\$2,380	\$1,736	\$1,034	\$287	\$357		\$581		\$103				\$18
NM	Santa Fe	Santa Fe	\$1,494	\$598	\$148	\$335	\$561		\$450						
NM	Santa Fe	Santa Fe County	\$275	\$275							\$275				
NM	Valencia	Los Lunas	\$1,137	\$745		\$206	\$186		\$745						
NV	Washoe	Reno	\$4,531	\$2,306	\$1,306		\$2,225		\$1,000						
NV	Clark	Las Vegas	\$2,354	\$674	\$628		\$1,680								\$46
NV	Clark	Mesquite	\$677	\$677	\$677										
OH	Butler	Middletown	\$500	\$500	\$500										
OH	Delaware	Delaware (city)	\$1,754	\$1,018		\$305	\$431		\$736		\$179	\$103			
OK	Cleveland	Moore	\$1,235	\$535	\$535		\$700								
OR	Clackamas	West Linn	\$11,377	\$8,377	\$2,495	\$1,026	\$1,975	\$220	\$5,662						
OR	Deschutes	Bend	\$4,315	\$3,719	\$1,081	\$447	\$149		\$2,638						
OR	Lane	Eugene	\$4,048	\$2,432	\$791	\$434	\$1,182	\$296	\$1,345						
OR	Marion	Salem	\$5,151	\$3,034	\$1,073	\$869	\$1,248	\$260	\$1,701						
OR	Washington	Washington Co	\$3,408	\$1,108	\$824		\$2,300	\$284							
OR	Washington	Hillsboro	\$6,053	\$3,753	\$1,458		\$2,300	\$250	\$2,045						
PA	Montgomery	Towamencin Twp	\$1,363	\$1,363	\$1,363										
SC	Beaufort	Beaufort Co	\$915	\$915	\$232				\$263	\$420					
SC	Beaufort	Hilton Head	\$1,163	\$1,061	\$686	\$43	\$59		\$268	\$107					
SC	Berkeley	Mt. Pleasant	\$1,792	\$1,382	\$664	\$195	\$215		\$358		\$231	\$69			\$60
TN	Rutherford	LaVergne	\$3,251	\$789	\$543	\$587	\$1,875		\$246						
TN	Rutherford	Smyrna	\$1,627	\$1,627	\$896				\$460		\$271				
TN	Sumner	White House	\$1,492	\$1,492	\$258				\$245		\$115	\$174		\$700	
TN	Williamson	Franklin	\$3,814	\$1,190	\$730	\$948	\$1,676								\$460
TN	Wilson	Wilson Co													
TX	Brazos	College Station	\$474	\$452		\$16	\$6		\$452						
TX	Collin	Allen	\$1,098	\$759	\$759	\$260	\$79								
TX	Collin	McKinney	\$758	\$594	\$594	\$87	\$77								
TX	Denton	Denton	\$976			\$736	\$240								
TX	Tarrant	Arlington	\$1,555	\$1,396	\$670	\$107	\$52		\$726						
TX	Tarrant	Colleyville	\$1,635	\$1,230	\$1,230	\$385	\$20								
TX	Tarrant	Ft. Worth	\$131			\$100	\$31								
TX	Tarrant	Watauga	\$685	\$554		\$100	\$31	\$554							
TX	Williamson	Georgetown	\$1,039			\$684	\$355								

Multi-Family (2 bedroom, 1,000 sq. ft. unit, density of 12 UPA; \$100,000 value; 7-2" meters (2 for irrigation) for 240 unit complex)															
State	County	Jurisdiction	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	Gen.Govt	Schools	Other
UT	Salt Lake	Draper	\$6,084	\$5,002	\$1,202	\$1,082		\$1,161	\$2,463		\$107	\$70			
UT	Salt Lake	Sandy City	\$868	\$768		\$100		\$301	\$467						
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			\$101	\$367		\$20	\$17			
UT	Tooele	Tooele	\$3,513	\$1,456		\$1,523	\$534		\$1,250			\$206			
UT	Utah	Provo	\$1,371	\$1,043	\$399	\$260	\$68		\$644						
VA	Louden	Leesburg	\$8,411			\$3,284	\$5,127								
VA	Stafford	Stafford Co	\$1,395	\$1,395	\$1,395										
VT	Chittenden	Burlington	\$2,133	\$2,133	\$161				\$615	\$382	\$184	\$36		\$755	
VT	Chittendon	Williston	\$3,228	\$3,228	\$300				\$649					\$2,278	
WA	King	King Co	\$2,215	\$2,215	\$950									\$1,265	
WA	King	Bothell	\$2,694	\$2,033	\$1,271	\$438	\$223		\$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	\$1,280	\$1,280					\$150					\$1,130	
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	\$4,130	\$4,130								\$90		\$4,040	
WI	Dane	Fitchburg	\$2,724	\$2,573			\$151		\$2,073		\$500				
WI	Jefferson	Oconomowoc	\$1,679	\$1,123		\$230	\$326		\$1,123						
WI	Ozaukee	Cedarburg	\$2,227	\$1,973			\$255		\$1,448	\$362		\$163			
WI	St Croix	Hudson	\$4,219	\$1,136		\$2,353	\$730	\$314	\$822						

Multi-Family (2 bedroom, 1,000 sq. ft. unit, density of 12 UPA; \$100,000 value; 7-2" meters (2 for irrigation) for 240 unit complex)

Summary			Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	Gen.Govt	Schools	Other
		National Average	\$4,792	\$3,561	\$1,375	\$1,330	\$1,437	\$688	\$1,444	\$275	\$265	\$266	\$545	\$1,728	\$1,762
		Sample Size	242	230	188	120	126	47	154	54	95	71	48	93	34
		National Avg w/o CA	\$3,204	\$2,441	\$1,080	\$909	\$1,007	\$505	\$869	\$210	\$210	\$136	\$236	\$1,687	\$159
		Sample Size w/o CA	203	191	153	94	98	23	122	43	77	57	30	83	21
State Average Fees															
AR			\$1,342	\$796	\$771	\$270	\$948	n/a	\$447	n/a	\$373	n/a	n/a	n/a	n/a
AZ			\$3,320	\$2,519	\$1,143	\$900	\$843	\$879	\$1,136	\$214	\$271	\$181	\$292	n/a	\$177
CA			\$13,056	\$9,044	\$2,667	\$2,850	\$2,943	\$864	\$3,636	\$533	\$500	\$793	\$1,060	\$2,064	\$4,352
CO			\$4,952	\$3,247	\$1,253	\$2,819	\$1,259	\$721	\$1,841	\$500	\$483	\$202	\$340	\$749	\$417
DE															
FL			\$3,971	\$3,188	\$1,463	\$825	\$1,153	\$28	\$528	\$130	\$133	\$108	\$146	\$1,388	\$125
GA			\$1,392	\$1,392	\$346	n/a	n/a	n/a	\$633	\$161	\$296	\$229	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			\$1,150	\$1,150	\$366	n/a	n/a	n/a	\$1,098	n/a	\$150	n/a	n/a	\$750	\$22
IN			\$2,297	\$1,457	\$737	n/a	\$1,680	n/a	\$721	n/a	n/a	n/a	n/a	n/a	n/a
KS			\$779	\$779	\$692	n/a	n/a	n/a	\$260	n/a	n/a	n/a	n/a	n/a	n/a
KY															
LA			\$976	\$1,487	\$902	n/a	\$464	\$585	n/a	n/a	n/a	n/a	n/a	n/a	n/a
ME															
MD			\$5,807	\$4,936	\$1,084	\$1,242	\$1,660	n/a	\$529	\$474	\$828	\$99	n/a	\$4,609	n/a
MO			\$528	\$528	\$528	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
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			\$1,582	\$1,582	\$931	n/a	n/a	n/a	\$400	n/a	\$146	n/a	n/a	\$1,213	n/a
NM			\$1,324	\$829	\$648	\$430	\$429	\$354	\$429	n/a	\$148	n/a	n/a	n/a	\$45
NV			\$2,521	\$1,219	\$870	n/a	\$1,953	n/a	\$1,000	n/a	n/a	n/a	n/a	n/a	\$46
OH			\$1,127	\$759	\$500	\$305	\$431	n/a	\$736	n/a	\$179	\$103	n/a	n/a	n/a
OK															
OR			\$5,725	\$3,737	\$1,287	\$694	\$1,526	\$262	\$2,678	n/a	n/a	n/a	n/a	n/a	n/a
PA															
RI															
SC			\$1,290	\$1,119	\$527	\$119	\$137	n/a	\$296	\$264	\$231	\$69	n/a	n/a	\$60
TN			\$2,546	\$1,275	\$607	\$768	\$1,776	n/a	\$317	n/a	\$193	\$174	n/a	\$700	\$460
TX			\$928	\$831	\$813	\$275	\$99	\$554	\$589	n/a	n/a	n/a	n/a	n/a	n/a
UT			\$3,194	\$1,951	\$681	\$1,046	\$743	\$498	\$1,054	n/a	\$99	\$91	n/a	n/a	n/a
VA			\$4,903	\$1,395	\$1,395	\$3,284	\$5,127	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
VT			\$2,680	\$2,680	\$231	n/a	n/a	n/a	\$632	\$382	\$184	\$36	n/a	\$1,517	n/a
WA			\$2,722	\$2,335	\$779	\$336	\$808	\$225	\$452	n/a	\$178	n/a	n/a	\$1,580	n/a
WV															
WI			\$2,712	\$1,701	n/a	\$1,292	\$365	\$314	\$1,366	\$362	\$500	\$163	n/a	n/a	n/a

Retail (100,000 sq. ft. shopping center; 0.15 FAR; 3" meter)

State	County	Jurisdiction	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	Gen.Govt	Schools	Other
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													
AZ	Gila	Payson	\$505			\$505									
AZ	Gila	Sedona	\$3,533	\$2,813	\$2,349		\$720	\$112	\$112			\$208	\$32		
AZ	Maricopa	Avondale	\$6,056	\$5,340	\$2,506	\$358	\$358				\$343	\$380	\$411		\$1,700
AZ	Maricopa	Buckeye	\$957	\$224		\$213	\$520				\$224				
AZ	Maricopa	Chandler	\$4,991	\$4,207	\$4,057	\$592	\$192				\$30	\$50	\$70		
AZ	Maricopa	Fountain Hills	\$510	\$510	\$190							\$20	\$300		
AZ	Maricopa	Gilbert	\$1,235	\$570	\$320	\$336	\$329				\$35	\$115	\$100		
AZ	Maricopa	Glendale	\$3,447	\$3,002	\$1,907	\$261	\$184				\$178	\$390	\$469		\$58
AZ	Maricopa	Goodyear	\$3,588	\$3,023	\$1,371	\$368	\$198				\$178	\$1,036	\$239		\$199
AZ	Maricopa	Mesa	\$1,397	\$1,083		\$145	\$169				\$423	\$660			
AZ	Maricopa	Peoria	\$23,015	\$15,767	\$14,339	\$405	\$6,843				\$197	\$861	\$370		
AZ	Maricopa	Phoenix	\$7,652	\$6,163	\$3,922	\$609	\$880	\$2,144				\$61	\$36		
AZ	Maricopa	Scottsdale	\$1,543	\$555		\$554	\$434	\$555							
AZ	Maricopa	Suprise	\$4,046	\$3,457	\$512	\$356	\$234				\$1,053	\$1,659	\$233		
AZ	Maricopa	Tempe	\$494			\$222	\$273								
AZ	Navajo	Show Low	\$459			\$106	\$353								
AZ	Pima	Pima County	\$2,424	\$2,197	\$2,197	\$227									
AZ	Pima	Marana	\$3,227	\$3,000	\$3,000	\$227									
AZ	Pima	Oro Valley	\$698			\$698									
AZ	Pima	Tucson	\$227			\$227									
AZ	Pinal	Apache Junction	\$4,854	\$4,387	\$3,859	\$147	\$320					\$325	\$203		
AZ	Pinal	Casa Grande	\$1,596	\$1,103	\$387		\$493				\$173	\$349	\$194		
AZ	Pinal	Eloy	\$321			\$160	\$161								
AZ	Pinal	Florence	\$455			\$252	\$203								
AZ	Pinal	Queen Creek	\$2,001	\$1,535	\$1,024		\$466					\$69	\$442		
AZ	Yavapai	Yavapai County													
AZ	Yavapai	Chino Valley	\$1,180	\$1,180	\$800						\$180	\$130	\$70		
AZ	Yavapai	Prescott	\$447			\$447									
CA	Alameda	Fremont	\$5,233	\$5,233	\$4,420						\$107		\$706		
CA	Alameda	Hayward	\$5,719	\$5,719		\$695	\$704							\$360	\$3,960
CA	Alameda	Livermore	\$27,103	\$27,103	\$18,495	\$2,572	\$1,980	\$1,684	\$1,570						\$802
CA	Alameda	San Leandro	\$3,346	\$3,346	\$2,850		\$166							\$330	
CA	Contra Costa	Orinda	\$3,570	\$3,570	\$1,810			\$1,760							
CA	El Dorado	El Dorado Co	\$9,118	\$9,118	\$8,360	varies	varies				\$398			\$360	
CA	Fresno	Clovis	\$8,265	\$7,261	\$6,571	\$328	\$676		\$690						
CA	Kern	Bakersfield	\$6,188	\$5,788	\$5,239		\$400							\$360	\$190
CA	Los Angeles	Lancaster	\$1,793	\$1,793	\$1,250			\$500					\$43		
CA	Los Angeles	Long Beach	\$3,330	\$3,330	\$3,000									\$330	
CA	Monterey	Salinas	\$7,786	\$7,263	\$6,570		\$523	\$693							
CA	Napa	St. Helena	\$16,260	\$8,470	\$4,010	\$4,160	\$3,630	\$620			\$1,690	\$2,150			
CA	Orange	Brea	\$9,447	\$7,440	\$7,440	\$2,007									
CA	Placer	Rocklin	\$8,421	\$8,421	\$6,929			\$213							\$1,280
CA	Sacramento	Citrus Heights	\$7,089	\$7,089	\$4,450			\$1,869							\$770
CA	Sacramento	Elk Grove	\$16,468	\$13,850	\$11,850	\$674	\$1,944		\$670		\$300	\$110	\$150		\$770

Retail (100,000 sq. ft. shopping center; 0.15 FAR; 3" meter)															
State	County	Jurisdiction	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	Gen.Govt	Schools	Other
CA	Sacramento	Sacramento	\$8,974	\$7,845	\$590	\$169	\$960	\$4,591	\$620						\$2,043
CA	San Bernadino	Highland	\$4,954	\$4,954	\$4,430			\$322			\$99	\$30	\$73		
CA	San Bernadino	Redlands	\$13,361	\$13,361	\$8,321			\$678	\$269	\$711	\$336	\$616	\$2,431		
CA	San Bernadino	Rialto	\$5,105	\$1,950	\$750	\$2,966	\$189	\$620	\$140		\$240	\$100	\$100		
CA	San Diego	Carlsbad	\$4,026	\$3,108	\$2,705	\$574	\$344	\$403							
CA	San Diego	Escondido	\$7,774	\$6,270	\$3,820	\$468	\$1,036	\$590					\$1,560		\$300
CA	San Diego	San Diego	\$49,508	\$48,112		\$802	\$594								\$48,112
CA	San Francisco	San Francisco	\$11,580	\$11,580										\$240	\$11,340
CA	San Joaquin	Lodi	\$8,895	\$8,426	\$2,579	\$395	\$74	\$2,361	\$974		\$641	\$999	\$872		
CA	San Joaquin	Ripon	\$14,159	\$9,724	\$6,970	\$1,277	\$3,159	\$1,065			\$693	\$127		\$360	\$508
CA	San Luis Obispo	Paso Robles	\$6,261	\$4,740	\$4,190	\$825	\$696	\$150			\$330		\$70		
CA	San Luis Obispo	San Luis Obispo	\$6,869	\$4,424	\$4,424	\$1,955	\$489								
CA	Santa Barbara	Carpinteria	\$26,304	\$26,304	\$24,574			\$1,373					\$27	\$330	
CA	Santa Barbara	Santa Maria	\$5,099	\$3,488	\$2,978	\$973	\$638		\$10	\$100	\$50	\$220	\$130		
CA	Santa Clara	Gilroy	\$18,450	\$16,900	\$12,430	\$416	\$1,134	\$170			\$690	\$2,680	\$600	\$330	
CA	Santa Clara	Palo Alto	\$28,422	\$27,550	\$8,510	\$65	\$807		\$3,620	\$180					\$15,240
CA	Santa Cruz	Santa Cruz Co	\$28,780	\$28,780	\$27,280	varies	varies	\$1,500							
CA	Santa Cruz	Scotts Valley	\$10,974	\$10,974	\$7,500		\$907	\$125				\$2,326	\$116		
CA	Shasta	Redding	\$6,410	\$6,410	\$4,838	\$636	\$634	\$254			\$48				
CA	Solano	Vacaville	\$9,256	\$9,256	\$3,985	\$1,495	\$1,190	\$1,038			\$158	\$1,070	\$320		
CA	Sonoma	Windsor	\$13,000	\$13,000	\$8,984	\$104	\$1,837	\$1,813					\$262		
CA	Ventura	Santa Paula	\$5,670	\$5,670	\$3,666	\$224	\$353		\$315		\$285	\$355	\$366		\$106
CA	Yolo	Davis	\$7,309	\$7,309	\$6,536	varies	varies	\$72	\$237		\$132		\$291		\$41
CO	Adams	Adams Co	\$4,264	\$4,264	\$4,264										
CO	Adams	Commerce City	\$3,562	\$3,562	\$3,229				\$333						
CO	Boulder	Boulder	\$5,980	\$4,230	\$1,575	\$1,469	\$281	\$1,620			\$164	\$164	\$195		\$512
CO	Eagle	Eagle Co	\$4,923	\$4,923	\$4,923										
CO	Eagle	Basalt	\$4,157	\$2,259	\$250	\$690	\$1,208		\$1,509						\$500
CO	Eagle	Eagle	\$1,497	\$1,497	\$922						\$575				
CO	El Paso	Colorado Springs	\$1,417	\$982		\$176	\$259	\$982							
CO	Jefferson	Jefferson Co	\$3,280	\$3,280	\$3,280										
CO	La Plata	Durango	\$2,126	\$2,126	\$2,126										
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	Mesa	Mesa Co	\$2,311	\$2,311	\$2,311										
CO	Pitken	Pitken Co	\$11,683	\$11,683	\$11,683										
CO	Weld	Weld Co	\$3,059	\$3,059	\$3,059										
CO	Weld	Windsor	\$8,074	\$6,882	\$4,984	\$832	\$360	\$1,898							
DE	New Castle	New Castle Co	\$1,779	\$473			\$1,306				\$345	\$33	\$95		
FL	Brevard	Brevard Co	\$2,027	\$2,027	\$1,660						\$207				\$160
FL	Brevard	Cocoa	\$2,027	\$2,027	\$1,660						\$207				\$160
FL	Brevard	Palm Bay	\$302	\$302							\$107	\$34			\$160
FL	Brevard	Rockledge	\$1,820	\$1,820	\$1,660										\$160
FL	Broward	Broward Co	\$2,612	\$2,612	\$1,570										\$1,042
FL	Citrus	Citrus Co	\$3,132	\$3,132	\$1,572						\$524	\$414	\$622		
FL	Clay	Clay Co													

Retail (100,000 sq. ft. shopping center; 0.15 FAR; 3" meter)															
State	County	Jurisdiction	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	Gen.Govt	Schools	Other
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	Hillsborough Co	\$3,942	\$3,374	\$3,352	\$264	\$304				\$22				
FL	Hillsborough	Tampa	\$3,797	\$3,797	\$3,797										
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	\$2,581	\$2,192	\$2,008	\$138	\$251				\$184				
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			\$323
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				\$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	Palm Beach Co	\$5,742	\$5,742	\$5,286						\$225	\$56	\$175		
FL	Palm Beach	Palm Beach Gardens	\$7,321	\$7,321	\$6,515						\$420	\$211	\$175		
FL	Pasco	Pasco Co	\$2,130	\$2,130	\$2,130										
FL	Pinellas	Pinellas Co	\$3,314	\$3,208	\$3,208	\$106									
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	\$10,213	\$9,341	\$9,341	\$544	\$328								
FL	Sarasota	North Port	\$5,845	\$5,845	\$5,475						\$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	\$2,922	\$2,487	\$1,767	\$83	\$352				\$326	\$163	\$231		
FL	Sumter	Sumter Co	\$5,915	\$5,915	\$5,915										
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	Cherokee	Cherokee Co	\$621	\$621	\$178						\$259	\$184			
GA	Cobb	Roswell	\$751	\$751	\$426						\$326				

Retail (100,000 sq. ft. shopping center; 0.15 FAR; 3" meter)

State	County	Jurisdiction	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	Gen.Govt	Schools	Other
GA	Forsyth	Forsyth Co	\$216	\$216							\$216				
GA	Fulton	Alpharetta	\$4,420	\$4,420	\$4,166				\$14		\$240				
GA	Fulton	Atlanta	\$1,983	\$1,983	\$1,189				\$584		\$163	\$47			
GA	Fulton	Roswell	\$897	\$897	\$280						\$617				
ID	Ada	Boise	\$1,260	\$1,260	\$1,260										
ID	Kootenai	Post Falls	\$1,659	\$1,136	\$874	\$161	\$362					\$262			
IL	DeKalb	DeKalb (city)													
IL	DuPage	DuPage County	\$605	\$605	\$605										
IL	DuPage/Kane	Aurora	\$190	\$190							\$150				\$40
IL	Kane	Kane Co	\$1,010	\$1,010	\$1,010										
IN	Hamilton	Fishers	\$3,220	\$1,652	\$1,652		\$1,568								
IN	Hamilton	Noblesville	\$7,085	\$7,085	\$7,085										
KS	Johnson	Lenexa	\$1,000	\$1,000	\$1,000										
KS	Johnson	Olathe	\$1,781	\$1,781	\$1,651				\$130						
KS	Johnson	Overland Park	\$1,267	\$1,267	\$1,267										
LA	E Baton Rouge	Baton Rouge	\$244				\$244								
LA	St Tammany	St Tammany Parish	\$3,003	\$3,003	\$1,833			\$1,170							
MD	Ann Arundel	Ann Arundel Co	\$2,507	\$2,507	\$2,131							\$376			
MD	Calvert	Calvert Co	\$110	\$110											\$110
MD	Carroll	Carroll Co													
MD	Charles	Charles Co													
MD	Dorchester	Cambridge													
MD	Frederick	Frederick Co	\$2,975	\$750	\$750	\$929	\$1,296								
MD	Howard	Howard Co	\$800	\$800	\$800										
MD	Montgomery	Montgomery Co	\$5,312	\$4,500	\$4,500	\$352	\$460								
MD	Prince George's	Prince George's Co	\$812			\$352	\$460								
MD	Queen Anne's	Queen Anne's Co	\$480	\$480							\$480				
MD	St. Mary's	St. Mary's Co													
MO	Clay/Jackson	Kansas City	\$1,458	\$1,458	\$1,458										
MO	Jackson	Lee's Summit	\$2,254	\$2,254	\$2,254										
MS	Madison	Madison	\$2,949	\$2,949	\$2,949										
MT	Gallatin	Bozeman	\$5,587	\$4,891	\$4,412	\$307	\$389				\$479				
NC	Chatham	Chatham Co.	\$150			\$150									
NC	Durham	Durham	\$2,873	\$2,873	\$2,873										
NC	Orange	Orange Co.	\$685			\$305	\$380								
NC	Wake	Cary	\$2,674	\$1,686	\$1,686	\$385	\$603								
NE	Lancaster	Lincoln	\$1,742	\$1,622	\$1,622	\$80	\$40								
NH	Hillsborough	Manchester													

Retail (100,000 sq. ft. shopping center; 0.15 FAR; 3" meter)

State	County	Jurisdiction	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	Gen.Govt	Schools	Other
NH	Merrimack	Concord	\$2,890	\$2,890	\$2,890										
NH	Rockingham	Salem													
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								
NV	Washoe	Reno	\$3,451	\$3,429	\$3,429		\$22								
NV	Clark	Las Vegas	\$1,146	\$877	\$793		\$269								\$84
NV	Clark	Mesquite	\$1,121	\$1,121	\$1,121										
OH	Butler	Middletown													
OH	Delaware	Delaware (city)	\$1,645	\$688		\$396	\$561				\$307	\$381			
OK	Cleveland	Moore	\$210	\$210	\$210										
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								
OR	Lane	Eugene	\$5,566	\$4,892	\$4,596	\$314	\$361	\$296							
OR	Marion	Salem	\$8,110	\$7,115	\$6,855	\$596	\$399	\$260							
OR	Washington	Washington Co	\$2,784	\$2,703	\$2,265		\$81	\$438							
OR	Washington	Hillsboro	\$5,903	\$5,519	\$3,997		\$384	\$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
TN	Rutherford	LaVergne	\$2,749	\$2,355	\$2,355	\$94	\$300								
TN	Rutherford	Smyrna	\$2,834	\$2,834	\$1,994						\$840				
TN	Sumner	White House	\$2,888	\$2,888	\$1,550						\$532	\$806			
TN	Williamson	Franklin	\$4,933	\$3,621	\$2,851	\$474	\$838								\$770
TN	Wilson	Wilson Co													
TX	Brazos	College Station	\$133			\$88	\$45								
TX	Collin	Allen	\$2,363	\$2,109	\$2,109	\$178	\$76								
TX	Collin	McKinney	\$4,253	\$4,101	\$2,513	\$68	\$84				\$316		\$1,272		
TX	Denton	Denton	\$1,033			\$710	\$323								
TX	Tarrant	Arlington	\$1,590	\$1,393	\$1,393	\$108	\$89								
TX	Tarrant	Colleyville	\$1,021	\$697	\$697	\$302	\$22								
TX	Tarrant	Ft. Worth	\$107			\$75	\$32								
TX	Tarrant	Watauga	\$1,712	\$1,605		\$75	\$32	\$1,605							
TX	Williamson	Georgetown	\$258			\$141	\$117								

Retail (100,000 sq. ft. shopping center; 0.15 FAR; 3" meter)															
State	County	Jurisdiction	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	Gen.Govt	Schools	Other
UT	Salt Lake	Draper	\$7,119	\$6,907	\$5,859	\$212		\$371			\$410	\$267			
UT	Salt Lake	Sandy City	\$786	\$656		\$130		\$553	\$103						
UT	Salt Lake	West Jordan City	\$3,908	\$3,298	\$2,250	\$355	\$255	\$788			\$120	\$140			
UT	Salt Lake	West Valley City	\$1,606	\$1,606	\$1,284			\$185			\$75	\$62			
UT	Tooele	Tooele	\$798	\$320		\$354	\$124					\$320			
UT	Utah	Provo	\$935	\$429	\$429	\$445	\$61								
VA	Louden	Leesburg				varies	varies								
VA	Stafford	Stafford Co	\$2,036	\$2,036	\$2,036										
VT	Chittenden	Burlington	\$1,408	\$1,408	\$609				\$346		\$163	\$290			
VT	Chittendon	Williston	\$1,041	\$1,041	\$1,041										
WA	King	King Co			varies										
WA	King	Bothell	\$3,814	\$3,300	\$3,300	\$300	\$214								
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				
WV	Jefferson	Jefferson Co	\$172	\$172									\$172		
WI	Dane	Fitchburg	\$320	\$80			\$240				\$80				
WI	Jefferson	Oconomowoc	\$470			\$157	\$313								
WI	Ozaukee	Cedarburg	\$237	\$163			\$74					\$163			
WI	St Croix	Hudson	\$1,187	\$694		\$376	\$117	\$673	\$21						

Retail (100,000 sq. ft. shopping center; 0.15 FAR; 3" meter)															
Summary		Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	Gen.Govt	Schools	Other	
	National Average	\$4,544	\$4,483	\$3,782	\$512	\$550	\$876	\$628	\$330	\$289	\$401	\$416	\$333	\$2,659	
	Sample Size	229	208	184	112	117	47	22	3	88	64	48	9	35	
	National Avg w/o CA	\$3,159	\$3,121	\$3,058	\$373	\$426	\$726	\$427		\$286	\$295	\$324		\$362	
	Sample Size w/o CA	190	169	148	90	92	23	11	0	73	52	30	0	21	
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		\$2,995	\$3,164	\$2,671	\$337	\$702	\$937	\$112	n/a	\$274	\$421	\$226	n/a	\$652	
CA		\$11,289	\$10,383	\$6,758	\$1,081	\$1,003	\$1,019	\$829	\$330	\$300	\$860	\$570	\$333	\$6,104	
CO		\$5,391	\$4,670	\$4,231	\$1,503	\$501	\$1,149	\$921	n/a	\$319	\$174	\$288	n/a	\$506	
DE															
FL		\$4,262	\$4,039	\$3,793	\$261	\$370	\$103	n/a	n/a	\$252	\$255	\$415	n/a	\$346	
GA		\$1,384	\$1,384	\$1,099	n/a	n/a	n/a	\$299	n/a	\$297	\$138	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		\$602	\$602	\$808	n/a	n/a	n/a	n/a	n/a	\$150	n/a	n/a	n/a	\$40	
IN		\$5,153	\$4,369	\$4,369	n/a	\$1,568	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
KS		\$1,349	\$1,349	\$1,306	n/a	n/a	n/a	\$130	n/a	n/a	n/a	n/a	n/a	n/a	
KY															
LA		\$1,624	\$3,003	\$1,833	n/a	\$244	\$1,170	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
ME															
MD		\$1,857	\$1,525	\$2,045	\$544	\$739	n/a	n/a	n/a	\$480	\$376	n/a	n/a	\$110	
MO		\$1,856	\$1,856	\$1,856	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
MS															
MT															
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															
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	\$1,891	\$1,808	\$241	\$213	\$650	n/a	n/a	\$484	n/a	n/a	n/a	\$37	
NV		\$1,906	\$1,809	\$1,781	n/a	\$145	n/a	n/a	n/a	n/a	n/a	n/a	n/a	\$84	
OH		\$1,645	\$688	n/a	\$396	\$561	n/a	n/a	n/a	\$307	\$381	n/a	n/a	n/a	
OK															
OR		\$6,494	\$5,759	\$5,267	\$487	\$410	\$362	\$1,143	n/a	n/a	n/a	n/a	n/a	n/a	
PA															
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	n/a	\$770	
TX		\$1,386	\$1,981	\$1,678	\$194	\$91	\$1,605	n/a	n/a	\$316	n/a	\$1,272	n/a	n/a	
UT		\$2,525	\$2,203	\$2,456	\$299	\$147	\$474	\$103	n/a	\$202	\$197	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	n/a	
VT		\$1,225	\$1,225	\$825	n/a	n/a	n/a	\$346	n/a	\$163	\$290	n/a	n/a	n/a	
WA		\$3,113	\$2,848	\$2,690	\$291	\$336	\$225	\$400	n/a	\$164	n/a	n/a	n/a	n/a	
WV															
WI		\$554	\$312	n/a	\$267	\$186	\$673	\$21	n/a	\$80	\$163	n/a	n/a	n/a	

Office (100,000 sq. ft. general office building; 0.25 FAR; 3" meter)

State	County	Jurisdiction	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	Gen.Govt	Schools	Other
AR	Benton	Bentonville	\$1,144	\$649		\$219	\$276				\$649				
AR	Faulkner	Conway	\$1,280	\$1,280	\$1,280										
AR	Washington	Fayetteville	\$183			\$49	\$134								
AZ	Cochise	Sierra Vista													
AZ	Gila	Payson	\$757			\$757									
AZ	Gila	Sedona	\$3,533	\$2,813	\$2,349		\$720	\$112	\$112			\$208	\$32		
AZ	Maricopa	Avondale	\$4,383	\$3,667	\$831	\$358	\$358				\$460	\$126	\$550		\$1,700
AZ	Maricopa	Buckeye	\$1,037	\$304		\$213	\$520				\$304				
AZ	Maricopa	Chandler	\$3,265	\$2,481	\$2,331	\$592	\$192				\$30	\$50	\$70		
AZ	Maricopa	Fountain Hills	\$510	\$510	\$190							\$20	\$300		
AZ	Maricopa	Gilbert	\$848	\$183	\$53	\$336	\$329				\$35	\$63	\$33		
AZ	Maricopa	Glendale	\$2,610	\$2,165	\$913	\$261	\$184				\$268	\$187	\$708		\$89
AZ	Maricopa	Goodyear	\$2,932	\$2,367	\$803	\$368	\$198				\$277	\$607	\$371		\$309
AZ	Maricopa	Mesa	\$874	\$560		\$145	\$169				\$219	\$341			
AZ	Maricopa	Peoria	\$7,158	\$5,898	\$4,757	\$405	\$855				\$297	\$286	\$558		
AZ	Maricopa	Phoenix	\$6,508	\$5,912	\$3,679	\$244	\$352	\$2,145				\$62	\$26		
AZ	Maricopa	Scottsdale	\$1,321	\$333		\$554	\$434	\$333							
AZ	Maricopa	Suprise	\$3,670	\$3,081	\$687	\$356	\$234				\$1,505	\$556	\$333		
AZ	Maricopa	Tempe	\$494			\$222	\$273								
AZ	Navajo	Show Low	\$459			\$106	\$353								
AZ	Pima	Pima County	\$1,526	\$1,299	\$1,299	\$227									
AZ	Pima	Marana	\$3,227		\$3,000	\$227									
AZ	Pima	Oro Valley	\$653			\$653									
AZ	Pima	Tucson	\$227			\$227									
AZ	Pinal	Apache Junction	\$2,543	\$2,076	\$1,709	\$147	\$320					\$226	\$141		
AZ	Pinal	Casa Grande	\$1,261	\$768	\$129		\$493				\$244	\$117	\$278		
AZ	Pinal	Eloy	\$321			\$160	\$161								
AZ	Pinal	Florence	\$455			\$252	\$203								
AZ	Pinal	Queen Creek	\$1,431	\$965	\$312		\$466					\$21	\$632		
AZ	Yavapai	Yavapai County													
AZ	Yavapai	Chino Valley	\$1,180	\$1,180	\$800						\$180	\$130	\$70		
AZ	Yavapai	Prescott	\$447			\$447									
CA	Alameda	Fremont	\$6,921	\$6,921	\$5,620						\$172		\$1,129		
CA	Alameda	Hayward	\$4,759	\$4,759		\$695	\$704							\$360	\$3,000
CA	Alameda	Livermore	\$23,181	\$23,181	\$14,180	\$2,572	\$1,980	\$1,684	\$2,245						\$520
CA	Alameda	San Leandro	\$3,046	\$3,046	\$2,550		\$166							\$330	
CA	Contra Costa	Orinda	\$3,570	\$3,570	\$1,810			\$1,760							
CA	El Dorado	El Dorado Co	\$9,118	\$9,118	\$8,360	varies	varies				\$398			\$360	
CA	Fresno	Clovis	\$5,637	\$4,633	\$3,943	\$328	\$676		\$690		\$0	\$0	\$0		
CA	Kern	Bakersfield	\$2,272	\$1,872	\$1,398		\$400							\$360	\$114
CA	Los Angeles	Lancaster	\$1,793	\$1,793	\$1,250			\$500					\$43		
CA	Los Angeles	Long Beach	\$2,330	\$2,330	\$2,000									\$330	
CA	Monterey	Salinas	\$2,623	\$2,100	\$1,685		\$523	\$416							
CA	Napa	St. Helena	\$11,860	\$7,790	\$3,330	\$2,170	\$1,900	\$620				\$1,690	\$2,150		
CA	Orange	Brea	\$9,447	\$7,440	\$7,440	\$2,007									
CA	Placer	Rocklin	\$5,368	\$5,368	\$3,820			\$128							\$1,420
CA	Sacramento	Citrus Heights	\$5,741	\$5,741	\$3,650			\$1,121							\$970
CA	Sacramento	Elk Grove	\$16,018	\$13,400	\$10,600	\$674	\$1,944		\$960		\$430	\$180	\$260		\$970

Office (100,000 sq. ft. general office building; 0.25 FAR; 3" meter)

State	County	Jurisdiction	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	Gen.Govt	Schools	Other
CA	Sacramento	Sacramento	\$6,833	\$5,704	\$756	\$169	\$960	\$2,755	\$452						\$1,742
CA	San Bernadino	Highland	\$4,954	\$4,954	\$4,430			\$322			\$99	\$30	\$73		
CA	San Bernadino	Redlands	\$6,827	\$6,827	\$2,133			\$330	\$269	\$711	\$336	\$616	\$2,431		
CA	San Bernadino	Rialto	\$4,745	\$1,590	\$390	\$2,966	\$189	\$620	\$140		\$240	\$100	\$100		
CA	San Diego	Carlsbad	\$1,611	\$694	\$694	\$574	\$344								
CA	San Diego	Escondido	\$4,874	\$3,370	\$920	\$468	\$1,036	\$590					\$1,560		\$300
CA	San Diego	San Diego	\$21,933	\$20,537		\$802	\$594								\$20,537
CA	San Francisco	San Francisco	\$19,580	\$19,580	\$5,000				\$2,000					\$240	\$12,340
CA	San Joaquin	Lodi	\$6,907	\$6,626	\$2,433	\$237	\$45	\$1,417	\$986		\$350	\$541	\$899		
CA	San Joaquin	Ripon	\$7,508	\$4,846	\$2,575	\$766	\$1,895	\$639	\$833			\$46		\$360	\$393
CA	San Luis Obispo	Paso Robles	\$5,941	\$4,420	\$4,190	\$825	\$696	\$150			\$10		\$70		
CA	San Luis Obispo	San Luis Obispo	\$8,070	\$5,625	\$5,625	\$1,955	\$489								
CA	Santa Barbara	Carpinteria	\$25,755	\$25,755	\$24,574			\$824					\$27	\$330	
CA	Santa Barbara	Santa Maria	\$5,357	\$3,746	\$3,236	\$973	\$638		\$10	\$100	\$50	\$220	\$130		
CA	Santa Clara	Gilroy	\$12,102	\$10,552	\$6,150	\$416	\$1,134	\$102			\$690	\$2,680	\$600	\$330	
CA	Santa Clara	Palo Alto	\$28,422	\$27,550	\$8,510	\$65	\$807		\$3,620	\$180					\$15,240
CA	Santa Cruz	Santa Cruz Co	\$5,904	\$5,904	\$4,404	varies	varies	\$1,500							
CA	Santa Cruz	Scotts Valley	\$9,997	\$9,997	\$7,500		\$907	\$125				\$1,396	\$69		
CA	Shasta	Redding	\$6,208	\$6,208	\$4,634	\$636	\$634	\$233			\$71				
CA	Solano	Vacaville	\$7,240	\$7,240	\$3,026	\$1,495	\$1,190	\$623			\$95	\$566	\$245		
CA	Sonoma	Windsor	\$8,900	\$8,900	\$5,435	\$104	\$1,837	\$1,088					\$436		
CA	Ventura	Santa Paula	\$5,219	\$5,219	\$2,933	\$224	\$353		\$164		\$199	\$925	\$366		\$55
CA	Yolo	Davis	\$2,790	\$2,790	\$1,677	varies	varies	\$72	\$237		\$405		\$358		\$41
CO	Adams	Adams Co	\$2,357	\$2,357	\$2,357										
CO	Adams	Commerce City	\$1,941	\$1,941	\$1,741				\$200						
CO	Boulder	Boulder	\$5,980	\$4,230	\$1,575	\$1,469	\$281	\$1,620			\$164	\$164	\$195		\$512
CO	Eagle	Eagle Co	\$1,840	\$1,840	\$1,840										
CO	Eagle	Basalt	\$4,502	\$1,656	\$250	\$1,035	\$1,811		\$906						\$500
CO	Eagle	Eagle	\$1,497	\$1,497	\$922						\$575				
CO	El Paso	Colorado Springs	\$1,024	\$589		\$176	\$259	\$589							
CO	Jefferson	Jefferson Co	\$2,210	\$2,210	\$2,210										
CO	La Plata	Durango	\$1,836	\$1,836	\$1,836										
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	Mesa	Mesa Co	\$1,571	\$1,571	\$1,571										
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		
FL	Brevard	Brevard Co	\$1,671	\$1,671	\$1,593						\$44				\$34
FL	Brevard	Cocoa	\$1,671	\$1,671	\$1,593						\$44				\$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													

Office (100,000 sq. ft. general office building; 0.25 FAR; 3" meter)

State	County	Jurisdiction	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	Gen.Govt	Schools	Other
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	Tampa	\$3,425	\$3,425	\$3,425										
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	\$1,821	\$1,432	\$1,248	\$138	\$251				\$184				
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	Palm Beach Co	\$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									
FL	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	\$170		
FL	St Lucie	St. Lucie Co	\$1,571	\$1,571	\$1,114						\$112		\$345		
FL	Sarasota	Sarasota Co	\$4,409	\$3,537	\$3,537	\$544	\$328								
FL	Sarasota	North Port	\$3,143	\$2,330	\$2,079	\$327	\$486				\$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	\$3,248	\$2,813	\$2,093	\$83	\$352				\$326	\$163	\$231		
FL	Sumter	Sumter Co	\$2,065	\$2,065	\$2,065										
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	Cherokee	Cherokee Co	\$1,014	\$1,014	\$133						\$515	\$366			
GA	Cobb	Roswell	\$927	\$927	\$280						\$647				

Office (100,000 sq. ft. general office building; 0.25 FAR; 3" meter)

State	County	Jurisdiction	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	Gen.Govt	Schools	Other
GA	Forsyth	Forsyth Co	\$86	\$86							\$86				
GA	Fulton	Alpharetta	\$1,423	\$1,423	\$1,211				\$14		\$198				
GA	Fulton	Atlanta	\$1,935	\$1,935	\$1,608				\$241		\$67	\$19			
GA	Fulton	Roswell	\$735	\$735	\$425						\$310				
ID	Ada	Boise	\$1,206	\$1,206	\$1,206										
ID	Kootenai	Post Falls	\$1,372	\$849	\$616	\$161	\$362					\$233			
IL	DeKalb	DeKalb (city)													
IL	DuPage	DuPage County	\$1,407	\$1,407	\$1,407										
IL	DuPage/Kane	Aurora	\$174	\$174							\$150				\$24
IL	Kane	Kane Co	\$1,308	\$1,308	\$1,308										
IN	Hamilton	Fishers	\$1,206	\$606	\$606		\$600								
IN	Hamilton	Noblesville	\$1,817	\$1,817	\$1,817										
KS	Johnson	Lenexa	\$600	\$600	\$600										
KS	Johnson	Olathe	\$1,120	\$1,120	\$990				\$130						
KS	Johnson	Overland Park	\$760	\$760	\$760										
LA	E Baton Rouge	Baton Rouge	\$244				\$244								
LA	St Tammany	St Tammany Parish	\$3,346	\$3,346	\$2,173			\$1,173							
MD	Ann Arundel	Ann Arundel Co	\$1,789	\$1,789	\$1,672							\$117			
MD	Calvert	Calvert Co	\$110	\$110											\$110
MD	Carroll	Carroll Co													
MD	Charles	Charles Co													
MD	Dorchester	Cambridge													
MD	Frederick	Frederick Co	\$1,739	\$750	\$750	\$413	\$576								
MD	Howard	Howard Co	\$800	\$800	\$800										
MD	Montgomery	Montgomery Co	\$5,812	\$5,000	\$5,000	\$352	\$460								
MD	Prince George's	Prince George's Co	\$812			\$352	\$460								
MD	Queen Anne's	Queen Anne's Co	\$680	\$680							\$680				
MD	St. Mary's	St. Mary's Co													
MO	Clay/Jackson	Kansas City	\$1,049	\$1,049	\$1,049										
MO	Jackson	Lee's Summit	\$895	\$895	\$895										
MS	Madison	Madison	\$1,175	\$1,175	\$1,175										
MT	Gallatin	Bozeman	\$3,784	\$3,088	\$2,768	\$307	\$389				\$320				
NC	Chatham	Chatham Co.	\$150	\$0		\$150									
NC	Durham	Durham	\$1,692	\$1,692	\$1,692										
NC	Orange	Orange Co.	\$685			\$305	\$380								
NC	Wake	Cary	\$3,293	\$2,305	\$2,305	\$385	\$603								
NE	Lancaster	Lincoln	\$1,919	\$1,799	\$1,799	\$80	\$40								
NH	Hillsborough	Manchester													

Office (100,000 sq. ft. general office building; 0.25 FAR; 3" meter)

State	County	Jurisdiction	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	Gen.Govt	Schools	Other
NH	Merrimack	Concord	\$1,100	\$1,100	\$1,100										
NH	Rockingham	Salem													
NH	Rockingham	Fremont													
NM	Bernalillo	Bernalillo Co	\$1,788	\$1,788	\$1,200			\$390			\$198				
NM	Dona Ana	Las Cruces	\$492			\$252	\$240								
NM	Lincoln	Ruidoso	\$658			\$376	\$283								
NM	Sandoval	Rio Rancho	\$2,539	\$2,000	\$1,774	\$197	\$342				\$196				\$30
NM	Santa Fe	Santa Fe	\$964	\$510	\$510	\$314	\$140								
NM	Santa Fe	Santa Fe County	\$335	\$335							\$335				
NM	Valencia	Los Lunas	\$256			\$123	\$133								
NV	Washoe	Reno	\$1,864	\$1,843	\$1,843		\$22								
NV	Clark	Las Vegas	\$1,089	\$820	\$769		\$269								\$51
NV	Clark	Mesquite	\$831	\$831	\$831										
OH	Butler	Middletown													
OH	Delaware	Delaware (city)	\$1,595	\$638		\$396	\$561				\$439	\$199			
OK	Cleveland	Moore	\$210	\$210	\$210										
OR	Clackamas	West Linn	\$7,490	\$5,728	\$5,289	\$690	\$1,071	\$439							
OR	Deschutes	Bend	\$3,600	\$3,087	\$3,087	\$350	\$163								
OR	Lane	Eugene	\$3,248	\$2,355	\$2,059	\$314	\$580	\$296							
OR	Marion	Salem	\$3,013	\$2,018	\$1,758	\$596	\$399	\$260							
OR	Washington	Washington Co	\$2,378	\$1,918	\$1,538		\$460	\$380							
OR	Washington	Hillsboro	\$4,634	\$4,250	\$2,728		\$384	\$379	\$1,143						
PA	Montgomery	Towamencin Twp	\$6,550	\$3,275	\$3,275										
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
TN	Rutherford	LaVergne	\$1,699	\$1,305	\$1,305	\$94	\$300								
TN	Rutherford	Smyrna	\$2,674	\$2,674	\$2,168						\$506				
TN	Sumner	White House	\$1,550	\$1,550	\$929						\$247	\$374			
TN	Williamson	Franklin	\$4,255	\$2,943	\$2,173	\$474	\$838								\$770
TN	Wilson	Wilson Co													
TX	Brazos	College Station	\$133			\$88	\$45								
TX	Collin	Allen	\$859	\$605	\$605	\$178	\$76								
TX	Collin	McKinney	\$1,441	\$1,289	\$1,289	\$68	\$84								
TX	Denton	Denton	\$1,033			\$710	\$323								
TX	Tarrant	Arlington	\$1,450	\$1,253	\$1,253	\$108	\$89								
TX	Tarrant	Colleyville	\$1,039	\$715	\$715	\$302	\$22								
TX	Tarrant	Ft. Worth	\$107			\$75	\$32								
TX	Tarrant	Watauga	\$1,070	\$963		\$75	\$32	\$963							
TX	Williamson	Georgetown	\$258			\$141	\$117								

Office (100,000 sq. ft. general office building; 0.25 FAR; 3" meter)

State	County	Jurisdiction	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	Gen.Govt	Schools	Other
UT	Salt Lake	Draper	\$3,329	\$3,117	\$2,331	\$212		\$137			\$542	\$107			
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	\$798	\$320		\$354	\$124					\$320			
UT	Utah	Provo	\$1,384	\$878	\$878	\$445	\$61								
VA	Louden	Leesburg				varies	varies								
VA	Stafford	Stafford Co	\$2,606	\$2,606	\$2,606										
VT	Chittenden	Burlington	\$1,360	\$1,360	\$560				\$347		\$163	\$290			
VT	Chittendon	Williston	\$447	\$447	\$447										
WA	King	King Co			varies										
WA	King	Bothell	\$4,994	\$4,480	\$4,480	\$300	\$214								
WA	King	Kirkland	\$2,625	\$2,070	\$2,070	\$281	\$274								
WA	Kitsap	Kitsap Co	\$350	\$350	\$350										
WA	Pierce	Pierce Co													
WA	Skagit	Burlington	\$1,610	\$1,090	\$238		\$520	\$225	\$400		\$227				
WA	Snohomish	Snohomish Co	\$2,121	\$2,121	\$2,121										
WA	Thurston	Tumwater	\$2,421	\$2,421	\$2,320						\$101				
WV	Jefferson	Jefferson Co	\$58	\$58								\$58			
WI	Dane	Fitchburg	\$240	\$80			\$160				\$80				
WI	Jefferson	Oconomowoc	\$470			\$157	\$313								
WI	Ozaukee	Cedarburg	\$237	\$163			\$74					\$163			
WI	St Croix	Hudson	\$918	\$425		\$376	\$117	\$404	\$21						

Office (100,000 sq. ft. general office building; 0.25 FAR; 3" meter)

Summary		Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	Gen.Govt	Schools	Other
	National Average	\$3,195	\$3,025	\$2,400	\$485	\$465	\$660	\$674	\$330	\$265	\$282	\$402	\$333	\$1,872
	Sample Size	229	208	185	113	118	46	24	3	86	67	47	9	34
	National Avg w/o CA	\$2,107	\$1,938	\$1,832	\$371	\$352	\$553	\$325		\$271	\$183	\$284		\$300
	Sample Size w/o CA	190	169	148	91	93	23	11	0	71	54	28	0	20
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		\$1,986	\$2,031	\$1,490	\$330	\$359	\$863	\$112	n/a	\$347	\$200	\$293	n/a	\$699
CA		\$8,496	\$7,736	\$4,672	\$960	\$882	\$766	\$970	\$330	\$236	\$692	\$576	\$333	\$4,117
CO		\$3,341	\$2,561	\$2,140	\$1,561	\$621	\$819	\$553	n/a	\$319	\$174	\$288	n/a	\$506
DE														
FL		\$2,759	\$2,516	\$2,323	\$271	\$380	\$83	n/a	n/a	\$215	\$175	\$285	n/a	\$197
GA		\$1,038	\$1,038	\$654	n/a	n/a	n/a	\$128	n/a	\$334	\$250	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		\$963	\$963	\$1,357	n/a	n/a	n/a	n/a	n/a	\$150	n/a	n/a	n/a	\$24
IN		\$1,511	\$1,211	\$1,211	n/a	\$600	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
KS		\$827	\$827	\$783	n/a	n/a	n/a	\$130	n/a	n/a	n/a	n/a	n/a	n/a
KY														
LA		\$1,795	\$3,346	\$2,173	n/a	\$244	\$1,173	n/a	n/a	n/a	n/a	n/a	n/a	n/a
ME														
MD		\$1,677	\$1,522	\$2,056	\$372	\$499	n/a	n/a	n/a	\$680	\$117	n/a	n/a	\$110
MO		\$972	\$972	\$972	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
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		\$1,261	\$1,164	\$1,148	n/a	\$145	n/a	n/a	n/a	n/a	n/a	n/a	n/a	\$51
OH		\$1,595	\$638	n/a	\$396	\$561	n/a	n/a	n/a	\$439	\$199	n/a	n/a	n/a
OK														
OR		\$4,060	\$3,226	\$2,743	\$487	\$510	\$351	\$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		\$821	\$965	\$965	\$194	\$91	\$963	n/a	n/a	n/a	n/a	n/a	n/a	n/a
UT		\$1,573	\$1,250	\$1,274	\$299	\$147	\$263	\$57	n/a	\$253	\$134	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		\$904	\$904	\$504	n/a	n/a	n/a	\$347	n/a	\$163	\$290	n/a	n/a	n/a
WA		\$2,354	\$2,089	\$1,930	\$291	\$336	\$225	\$400	n/a	\$164	n/a	n/a	n/a	n/a
WV														
WI		\$466	\$223	n/a	\$267	\$166	\$404	\$21	n/a	\$80	\$163	n/a	n/a	n/a

Industrial (100,000 sq. ft. building; 0.15 FAR; 3" meter)															
State	County	Jurisdiction	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	Gen.Govt	Schools	Other
AR	Benton	Bentonville	\$915	\$420		\$219	\$276				\$420				
AR	Faulkner	Conway	\$808	\$808	\$808										
AR	Washington	Fayetteville	\$183			\$49	\$134								
AZ	Cochise	Sierra Vista													
AZ	Gila	Payson	\$505			\$505									
AZ	Gila	Sedona	\$1,437	\$717	\$400		\$720	\$126	\$126			\$33	\$32		
AZ	Maricopa	Avondale	\$3,702	\$2,986	\$512	\$358	\$358				\$317	\$77	\$380		\$1,700
AZ	Maricopa	Buckeye	\$932	\$199		\$213	\$520				\$199				
AZ	Maricopa	Chandler	\$2,616	\$1,832	\$1,682	\$592	\$192				\$30	\$50	\$70		
AZ	Maricopa	Fountain Hills	\$510	\$510	\$190							\$20	\$300		
AZ	Maricopa	Gilbert	\$840	\$175	\$45	\$336	\$329				\$35	\$63	\$33		
AZ	Maricopa	Glendale	\$1,960	\$1,515	\$649	\$261	\$184				\$185	\$132	\$488		\$61
AZ	Maricopa	Goodyear	\$1,492	\$927	\$215	\$368	\$198				\$159	\$163	\$213		\$177
AZ	Maricopa	Mesa	\$688	\$374		\$145	\$169				\$146	\$228			
AZ	Maricopa	Peoria	\$4,446	\$3,699	\$2,934	\$405	\$342				\$204	\$176	\$385		
AZ	Maricopa	Phoenix	\$3,659	\$3,410	\$1,102	\$102	\$147	\$2,176			\$45	\$87			
AZ	Maricopa	Scottsdale	\$1,543	\$555		\$554	\$434	\$555							
AZ	Maricopa	Suprise	\$2,543	\$1,954	\$474	\$356	\$234				\$973	\$292	\$215		
AZ	Maricopa	Tempe	\$494			\$222	\$273								
AZ	Navajo	Show Low	\$459			\$106	\$353								
AZ	Pima	Pima County	\$1,873	\$1,646	\$1,646	\$227									
AZ	Pima	Marana	\$3,227		\$3,000	\$227									
AZ	Pima	Oro Valley	\$653			\$653									
AZ	Pima	Tucson	\$227			\$227									
AZ	Pinal	Apache Junction	\$1,804	\$1,337	\$1,082	\$147	\$320					\$157	\$98		
AZ	Pinal	Casa Grande	\$959	\$466	\$68		\$493				\$159	\$60	\$179		
AZ	Pinal	Eloy	\$321			\$160	\$161								
AZ	Pinal	Florence	\$455			\$252	\$203								
AZ	Pinal	Queen Creek	\$1,063	\$597	\$176		\$466					\$12	\$409		
AZ	Yavapai	Yavapai County													
AZ	Yavapai	Chino Valley	\$2,670	\$2,670	\$2,290						\$180	\$130	\$70		
AZ	Yavapai	Prescott	\$447			\$447									
CA	Alameda	Fremont	\$2,681	\$2,681	\$2,030						\$86		\$565		
CA	Alameda	Hayward	\$3,199	\$3,199		\$695	\$704							\$360	\$1,440
CA	Alameda	Livermore	\$12,736	\$12,736	\$6,338	\$2,572	\$1,980	\$1,684							\$162
CA	Alameda	San Leandro	\$1,296	\$1,296	\$800		\$166							\$330	
CA	Contra Costa	Orinda	\$3,570	\$3,570	\$1,810			\$1,760							
CA	El Dorado	El Dorado Co	\$4,138	\$4,138	\$3,380	varies	varies				\$398			\$360	
CA	Fresno	Clovis	\$8,265	\$7,261	\$6,571	\$328	\$676		\$690		\$0	\$0	\$0		
CA	Kern	Bakersfield	\$1,974	\$1,574	\$1,025		\$400							\$360	\$190
CA	Los Angeles	Lancaster	\$1,033	\$1,033	\$490			\$500					\$43		
CA	Los Angeles	Long Beach	\$1,430	\$1,430	\$1,100									\$330	
CA	Monterey	Salinas	\$2,283	\$1,760	\$1,066		\$523	\$693							
CA	Napa	St. Helena	\$10,650	\$5,260	\$800	\$2,880	\$2,510	\$620			\$1,690	\$2,150			
CA	Orange	Brea	\$9,447	\$7,440	\$7,440	\$2,007									
CA	Placer	Rocklin	\$3,811	\$3,811	\$2,021			\$213							\$1,577
CA	Sacramento	Citrus Heights	\$6,129	\$6,129	\$3,650			\$1,869							\$610
CA	Sacramento	Elk Grove	\$10,228	\$7,610	\$6,310	\$674	\$1,944		\$330		\$250	\$50	\$60		\$610

Industrial (100,000 sq. ft. building; 0.15 FAR; 3" meter)															
State	County	Jurisdiction	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	Gen.Govt	Schools	Other
CA	Sacramento	Sacramento	\$7,805	\$6,676	\$417	\$169	\$960	\$3,826	\$560						\$1,873
CA	San Bernadino	Highland	\$1,625	\$1,625	\$1,176			\$322			\$24	\$30	\$73		
CA	San Bernadino	Redlands	\$6,444	\$6,444	\$1,351			\$762	\$269	\$711	\$304	\$616	\$2,431		
CA	San Bernadino	Rialto	\$3,975	\$870	\$90	\$2,966	\$139	\$550	\$120		\$10	\$20	\$80		
CA	San Diego	Carlsbad	\$1,357	\$439	\$439	\$574	\$344								
CA	San Diego	Escondido	\$3,604	\$2,510	\$440	\$468	\$626	\$590					\$1,180		\$300
CA	San Diego	San Diego	\$16,847	\$15,451		\$802	\$594								\$15,451
CA	San Francisco	San Francisco	\$11,580	\$11,580										\$240	\$11,340
CA	San Joaquin	Lodi	\$6,586	\$6,393	\$2,480	\$160	\$33	\$2,361	\$700		\$152	\$73	\$627		
CA	San Joaquin	Ripon	\$10,281	\$5,056	\$2,533	\$1,277	\$3,948	\$1,293			\$461	\$60		\$360	\$348
CA	San Luis Obispo	Paso Robles	\$540	\$540	\$250			\$200			\$10		\$80		
CA	San Luis Obispo	San Luis Obispo	\$4,067	\$1,622	\$1,622	\$1,955	\$489								
CA	Santa Barbara	Carpinteria	\$13,428	\$13,428	\$11,698	\$0	\$0	\$1,373					\$27	\$330	
CA	Santa Barbara	Santa Maria	\$3,415	\$1,804	\$1,294	\$973	\$638		\$10	\$100	\$50	\$220	\$130		
CA	Santa Clara	Gilroy	\$5,475	\$3,925	\$2,400	\$416	\$1,134	\$85			\$140	\$120	\$850	\$330	
CA	Santa Clara	Palo Alto	\$28,422	\$27,550	\$8,510	\$65	\$807		\$3,620	\$180					\$15,240
CA	Santa Cruz	Santa Cruz Co	\$4,288	\$4,288	\$2,788	varies	varies	\$1,500							
CA	Santa Cruz	Scotts Valley	\$7,940	\$7,940	\$4,470		\$907	\$125				\$2,326	\$112		
CA	Shasta	Redding	\$3,861	\$3,861	\$2,383	\$636	\$634	\$170			\$38				
CA	Solano	Vacaville	\$6,427	\$6,427	\$2,214	\$1,495	\$1,190	\$1,038			\$158	\$160	\$172		
CA	Sonoma	Windsor	\$6,473	\$6,473	\$2,533	\$104	\$1,837	\$1,813					\$186		
CA	Ventura	Santa Paula	\$2,122	\$2,122	\$733	\$224	\$353		\$274		\$36	\$44	\$366		\$92
CA	Yolo	Davis	\$498	\$498	\$155	varies	varies	\$72	\$62		\$105		\$93		\$11
CO	Adams	Adams Co	\$1,552	\$1,552	\$1,552										
CO	Adams	Commerce City	\$1,479	\$1,479	\$1,146				\$333						
CO	Boulder	Boulder	\$5,980	\$4,230	\$1,575	\$1,469	\$281	\$1,620			\$164	\$164	\$195		\$512
CO	Eagle	Eagle Co	\$1,166	\$1,166	\$1,166										
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	\$950	\$950	\$950										
CO	La Plata	Durango	\$764	\$764	\$764										
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	Mesa	Mesa Co	\$1,091	\$1,091	\$1,091										
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	\$1,671	\$1,671	\$1,593						\$44				\$34
FL	Brevard	Cocoa	\$1,627	\$1,627	\$1,593										\$34
FL	Brevard	Palm Bay	\$117	\$117							\$73	\$10			\$34
FL	Brevard	Rockledge	\$1,627	\$1,627	\$1,593										\$34
FL	Broward	Broward Co	\$556	\$556	\$227										\$329
FL	Citrus	Citrus Co	\$2,143	\$2,143	\$1,553						\$199	\$156	\$235		
FL	Clay	Clay Co													

Industrial (100,000 sq. ft. building; 0.15 FAR; 3" meter)															
State	County	Jurisdiction	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	Gen.Govt	Schools	Other
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						\$166	\$147			
FL	Flagler	Flagler Co	\$794	\$794	\$794										
FL	Flagler	Palm Coast	\$534	\$534	\$534										
FL	Hernando	Hernando Co	\$1,101	\$1,101	\$935						\$45	\$49	\$72		
FL	Hillsborough	Hillsborough Co	\$1,571	\$1,003	\$994	\$264	\$304				\$9				
FL	Hillsborough	Tampa	\$1,359	\$1,359	\$1,359										
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		\$137	\$94				varies	\$20			
FL	Lee	Lee Co	\$2,237	\$2,237	\$2,050						\$187				
FL	Lee	Cape Coral	\$1,648	\$1,259	\$1,075	\$138	\$251				\$184				
FL	Lee	Ft. Myers	\$2,835	\$2,160	\$2,050	\$347	\$328				\$110				
FL	Manatee	Manatee Co	\$550	\$550	\$520							\$30			
FL	Marion	Marion Co	\$1,617	\$1,617	\$1,560						\$57				
FL	Martin	Martin Co	\$1,281	\$1,281	\$972						\$41	\$54	\$214		
FL	Monroe	Monroe Co	\$731	\$731	\$594						\$137				
FL	Orange	Orange Co.	\$2,481	\$2,481	\$2,346						\$43	\$92			
FL	Orange	Apopka	\$1,808	\$940	\$940	\$336	\$532								
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			
FL	Orange	Orlando	\$892	\$892	\$892										
FL	Orange	Winter Garden	\$2,067	\$1,732	\$1,732	\$131	\$204								
FL	Osceola	Osceola Co	\$3,622	\$3,622	\$3,622										
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										
FL	Pinellas	Pinellas Co	\$1,357	\$1,251	\$1,251	\$106									
FL	Polk	Polk Co	\$772	\$772	\$772										
FL	Polk	Lakeland	\$1,119	\$1,038	\$840	\$48	\$33				\$134	\$64			
FL	St Johns	St. Johns Co	\$701	\$701	\$573						\$36	\$17	\$75		
FL	St Lucie	St. Lucie Co	\$980	\$980	\$807						\$94		\$79		
FL	Sarasota	Sarasota Co	\$3,376	\$2,504	\$2,504	\$544	\$328								
FL	Sarasota	North Port	\$1,618	\$1,618	\$1,468						\$112	\$38			
FL	Seminole	Seminole Co	\$795	\$795	\$789						\$6				
FL	Seminole	Altamonte Springs	\$537	\$537	\$442						\$6	\$89			
FL	Seminole	Winter Springs	\$2,070	\$1,635	\$915	\$83	\$352				\$326	\$163	\$231		
FL	Sumter	Sumter Co	\$1,305	\$1,305	\$1,305										
FL	Volusia	Volusia Co	\$1,156	\$1,156	\$1,020						\$136				
FL	Volusia	Daytona Beach	\$1,476	\$1,020	\$1,020	\$228	\$228								
FL	Volusia	Deland	\$1,358	\$1,358	\$1,020						\$104	\$31	\$203		
FL	Volusia	Deltona	\$2,471	\$1,359	\$1,020	\$435	\$676				\$339				
FL	Volusia	Edgewater	\$1,580	\$1,020	\$1,020	\$235	\$325								
FL	Volusia	Ormond Beach	\$1,764	\$1,675	\$1,094	\$41	\$48	\$89							\$492
FL	Volusia	Port Orange	\$2,157	\$1,720	\$1,720	\$245	\$192								
GA	Cherokee	Canton	\$782	\$782	\$169						\$359	\$255			
GA	Cherokee	Cherokee Co	\$697	\$697	\$84						\$359	\$254			
GA	Cobb	Roswell	\$627	\$627	\$177						\$450				

Industrial (100,000 sq. ft. building; 0.15 FAR; 3" meter)															
State	County	Jurisdiction	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	Gen.Govt	Schools	Other
GA	Forsyth	Forsyth Co	\$52	\$52							\$52				
GA	Fulton	Alpharetta	\$799	\$799	\$513				\$14		\$272				
GA	Fulton	Atlanta	\$1,255	\$1,255	\$1,025				\$169		\$47	\$14			
GA	Fulton	Roswell	\$606	\$606	\$177						\$429				
ID	Ada	Boise	\$803	\$803	\$803										
ID	Kootenai	Post Falls	\$705	\$182	\$174	\$161	\$362					\$8			
IL	DeKalb	DeKalb (city)													
IL	DuPage	DuPage County	\$618	\$618	\$618										
IL	DuPage/Kane	Aurora	\$190	\$190							\$150				\$40
IL	Kane	Kane Co	\$862	\$862	\$862										
IN	Hamilton	Fishers	\$513	\$383	\$383		\$130								
IN	Hamilton	Noblesville	\$1,150	\$1,150	\$1,150										
KS	Johnson	Lenexa	\$1,000	\$1,000	\$1,000										
KS	Johnson	Olathe	\$1,721	\$1,721	\$1,651				\$70						
KS	Johnson	Overland Park	\$1,267	\$1,267	\$1,267										
LA	E Baton Rouge	Baton Rouge	\$244				\$244								
LA	St Tammany	St Tammany Parish	\$2,132	\$2,132	\$1,254			\$878							
MD	Ann Arundel	Ann Arundel Co	\$391	\$391	\$374							\$17			
MD	Calvert	Calvert Co	\$110	\$110											\$110
MD	Carroll	Carroll Co													
MD	Charles	Charles Co													
MD	Dorchester	Cambridge													
MD	Frederick	Frederick Co	\$1,739	\$750	\$750	\$413	\$576								
MD	Howard	Howard Co	\$400	\$400	\$400										
MD	Montgomery	Montgomery Co	\$3,312	\$2,500	\$2,500	\$352	\$460								
MD	Prince George's	Prince George's Co	\$812			\$352	\$460								
MD	Queen Anne's	Queen Anne's Co	\$440	\$440							\$440				
MD	St. Mary's	St. Mary's Co													
MO	Clay/Jackson	Kansas City	\$647	\$647	\$647										
MO	Jackson	Lee's Summit	\$689	\$689	\$689										
MS	Madison	Madison	\$584	\$584	\$584										
MT	Gallatin	Bozeman	\$2,337	\$1,641	\$1,162	\$307	\$389				\$479				
NC	Chatham	Chatham Co.	\$150			\$150									
NC	Durham	Durham	\$591	\$591	\$591										
NC	Orange	Orange Co.	\$685			\$305	\$380								
NC	Wake	Cary	\$2,411	\$1,423	\$1,423	\$385	\$603								
NE	Lancaster	Lincoln	\$1,226	\$1,106	\$1,106	\$80	\$40								
NH	Hillsborough	Manchester													

Industrial (100,000 sq. ft. building; 0.15 FAR; 3" meter)															
State	County	Jurisdiction	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	Gen.Govt	Schools	Other
NH	Merrimack	Concord	\$700	\$700	\$700										
NH	Rockingham	Salem													
NH	Rockingham	Fremont													
NM	Bernalillo	Bernalillo Co	\$1,447	\$1,447	\$697			\$650			\$100				
NM	Dona Ana	Las Cruces	\$492			\$252	\$240								
NM	Lincoln	Ruidoso	\$658			\$376	\$283								
NM	Sandoval	Rio Rancho	\$1,631	\$1,092	\$961	\$197	\$342				\$115				\$16
NM	Santa Fe	Santa Fe	\$604	\$150	\$150	\$314	\$140								
NM	Santa Fe	Santa Fe County	\$460	\$460							\$460				
NM	Valencia	Los Lunas	\$256			\$123	\$133								
NV	Washoe	Reno	\$1,190	\$1,169	\$1,169		\$22								
NV	Clark	Las Vegas	\$960	\$691	\$607		\$269								\$84
NV	Clark	Mesquite	\$752	\$752	\$752										
OH	Butler	Middletown													
OH	Delaware	Delaware (city)	\$1,319	\$362		\$396	\$561				\$284	\$78			
OK	Cleveland	Moore	\$300	\$300	\$300										
OR	Clackamas	West Linn	\$7,490	\$5,728	\$5,289	\$690	\$1,071	\$439							
OR	Deschutes	Bend	\$2,648	\$2,135	\$2,135	\$350	\$163								
OR	Lane	Eugene	\$2,574	\$1,591	\$1,295	\$314	\$669	\$296							
OR	Marion	Salem	\$2,041	\$1,373	\$1,113	\$269	\$399	\$260							
OR	Washington	Washington Co	\$1,669	\$1,285	\$906		\$384	\$379							
OR	Washington	Hillsboro	\$3,052	\$2,668	\$1,603		\$384	\$379	\$686						
PA	Montgomery	Towamencin Twp	\$2,154	\$2,154	\$2,154										
SC	Beaufort	Beaufort Co	\$244	\$244	\$244										
SC	Beaufort	Hilton Head	\$1,480	\$790	\$790	\$236	\$454								
SC	Berkeley	Mt. Pleasant	\$1,439	\$1,050	\$700	\$153	\$236				\$190	\$30			\$130
TN	Rutherford	LaVergne	\$1,252	\$858	\$858	\$94	\$300								
TN	Rutherford	Smyrna	\$1,629	\$1,629	\$1,329						\$300				
TN	Sumner	White House	\$977	\$977	\$278						\$119	\$180			\$400
TN	Williamson	Franklin	\$3,406	\$2,094	\$1,324	\$474	\$838								\$770
TN	Wilson	Wilson Co													
TX	Brazos	College Station	\$133			\$88	\$45								
TX	Collin	Allen	\$914	\$660	\$660	\$178	\$76								
TX	Collin	McKinney	\$463	\$311	\$311	\$68	\$84								
TX	Denton	Denton	\$1,033			\$710	\$323								
TX	Tarrant	Arlington	\$670	\$473	\$473	\$108	\$89								
TX	Tarrant	Colleyville	\$1,617	\$1,293	\$1,293	\$302	\$22								
TX	Tarrant	Ft. Worth	\$107			\$75	\$32								
TX	Tarrant	Watauga	\$1,444	\$1,337		\$75	\$32	\$1,337							
TX	Williamson	Georgetown	\$258			\$141	\$117								

Industrial (100,000 sq. ft. building; 0.15 FAR; 3" meter)															
State	County	Jurisdiction	Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	Gen.Govt	Schools	Other
UT	Salt Lake	Draper	\$1,796	\$1,584	\$1,275	\$212		\$228			\$43	\$38			
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	\$798	\$320		\$354	\$124					\$320			
UT	Utah	Provo	\$709	\$203	\$203	\$445	\$61								
VA	Louden	Leesburg				varies	varies								
VA	Stafford	Stafford Co	\$1,510	\$1,510	\$1,510										
VT	Chittenden	Burlington	\$1,021	\$1,021	\$219				\$349		\$163	\$290			
VT	Chittendon	Williston	\$294	\$294	\$294										
WA	King	King Co			varies										
WA	King	Bothell	\$3,474	\$2,960	\$2,960	\$300	\$214								
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				
WV	Jefferson	Jefferson Co	\$30	\$30								\$30			
WI	Dane	Fitchburg	\$320				\$240				\$80				
WI	Jefferson	Oconomowoc	\$470			\$157	\$313								
WI	Ozaukee	Cedarburg	\$237	\$163			\$74					\$163			
WI	St Croix	Hudson	\$1,187	\$694		\$376	\$117	\$673	\$21						

Industrial (100,000 sq. ft. building; 0.15 FAR; 3" meter)															
Summary			Total	Non-Util	Roads	Water	Sewer	Drain	Parks	Library	Fire	Police	Gen.Govt	Schools	Other
		National Average	\$2,247	\$2,033	\$1,406	\$474	\$454	\$855	\$492	\$330	\$174	\$162	\$308	\$333	\$1,590
		Sample Size	229	206	184	112	117	46	21	3	88	66	46	9	35
		National Avg w/o CA	\$1,445	\$1,259	\$1,108	\$351	\$321	\$692	\$336		\$182	\$100	\$184		\$305
		Sample Size w/o CA	190	167	148	90	92	23	11	0	72	53	27	0	21
State Average Fees															
AR			\$635	\$614	\$808	\$134	\$205	n/a	n/a	n/a	\$420	n/a	n/a	n/a	n/a
AZ			\$1,538	\$1,421	\$1,029	\$312	\$321	\$952	\$126	n/a	\$219	\$112	\$221	n/a	\$646
CA			\$6,152	\$5,345	\$2,634	\$975	\$941	\$1,018	\$664	\$330	\$139	\$416	\$486	\$333	\$3,517
CO			\$2,512	\$1,822	\$1,265	\$1,475	\$440	\$1,142	\$921	n/a	\$228	\$96	\$138	n/a	\$506
DE															
FL			\$1,646	\$1,443	\$1,323	\$239	\$334	\$89	n/a	n/a	\$124	\$83	\$158	n/a	\$213
GA			\$688	\$688	\$357	n/a	n/a	n/a	\$92	n/a	\$281	\$174	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			\$557	\$557	\$740	n/a	n/a	n/a	n/a	n/a	\$150	n/a	n/a	n/a	\$40
IN			\$832	\$767	\$767	n/a	\$130	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
KS			\$1,329	\$1,329	\$1,306	n/a	n/a	n/a	\$70	n/a	n/a	n/a	n/a	n/a	n/a
KY															
LA			\$1,188	\$2,132	\$1,254	n/a	\$244	\$878	n/a	n/a	n/a	n/a	n/a	n/a	n/a
ME															
MD			\$1,029	\$765	\$1,006	\$372	\$499	n/a	n/a	n/a	\$440	\$17	n/a	n/a	\$110
MO			\$668	\$668	\$668	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
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															
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			\$793	\$787	\$603	\$252	\$228	\$650	n/a	n/a	\$225	n/a	n/a	n/a	\$16
NV			\$967	\$871	\$843	n/a	\$145	n/a	n/a	n/a	n/a	n/a	n/a	n/a	\$84
OH			\$1,319	\$362	n/a	\$396	\$561	n/a	n/a	n/a	\$284	\$78	n/a	n/a	n/a
OK															
OR			\$3,246	\$2,463	\$2,057	\$406	\$512	\$351	\$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	n/a	\$585
TX			\$738	\$815	\$684	\$194	\$91	\$1,337	n/a	n/a	n/a	n/a	n/a	n/a	n/a
UT			\$1,115	\$792	\$594	\$299	\$147	\$438	\$24	n/a	\$60	\$105	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			\$658	\$658	\$257	n/a	n/a	n/a	\$349	n/a	\$163	\$290	n/a	n/a	n/a
WA			\$1,680	\$1,415	\$1,257	\$291	\$336	\$225	\$400	n/a	\$164	n/a	n/a	n/a	n/a
WV															
WI			\$554	\$428	n/a	\$267	\$186	\$673	\$21	n/a	\$80	\$163	n/a	n/a	n/a