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AGENDA

WASHINGTON COUNTY BOARD OF COMMISSIONERS

Agenda Category: Public Hearing – Third Reading and Second Public Hearing
Land Use & Transportation; County Counsel (All CPOs)

Agenda Title: **PROPOSED A-ENGROSSED ORDINANCE NO. 746 - AN
ORDINANCE AMENDING WASHINGTON COUNTY CODE
SECTION 3.17, REVISING THE TRANSPORTATION
DEVELOPMENT TAX RATE PHASE-IN, AND ADOPTING
ADMINISTRATIVE PROVISIONS**

Presented by: Andrew Singelakis, Director of Land Use & Transportation
Alan Rappleyea, County Counsel

SUMMARY (Attach Supporting Documents if Necessary)

A-Engrossed Ordinance No. 746 would implement Transportation Development Tax (TDT) rate adjustments, and includes the following key provisions:

- a. Adopt a delay to final step-increase of the TDT rate phase-in schedule to July 30, 2015, that otherwise would take effect on July 1, 2012.
- b. Adopt minor administrative changes that:
 - 1. Establish procedures to replace index factors when information is no longer available,
 - 2. Require any request to defer TDT to occupancy to be signed by the owner of the property, and
 - 3. Establish provisions for uncollectable taxes.

The Board conducted the first reading on December 6, 2011, and continued the item to January 3, 2012 for the first public hearing. Notification of the January 3, 2012 public hearing was provided to interested parties, consistent with Oregon Revised Statutes Chapter 223.304(6) and (7). On January 3, 2012 the Board directed engrossment of the Ordinance. The amendments extend the TDT rate phase-in schedule, keeping the current rates as they are today through June 30, 2015.

- Continued -

DEPARTMENT'S REQUESTED ACTION:

Read proposed A-Engrossed Ordinance No. 746 by title only and conduct the second public hearing. At the conclusion of the hearing adopt the engrossed ordinance.

COUNTY ADMINISTRATOR'S RECOMMENDATION:

I concur with the requested action.

ADOPTED

Agenda Item No.	<u>4.a.</u>
Date:	<u>1/17/12</u>

100-601000

**PROPOSED A-ENGROSSED ORDINANCE NO. 746 - AN ORDINANCE AMENDING
WASHINGTON COUNTY CODE SECTION 3.17, REVISING THE TRANSPORTATION
DEVELOPMENT TAX RATE PHASE-IN, AND ADOPTING ADMINISTRATIVE
PROVISIONS
BOC 01/17/12**

The engrossed ordinance extends the TDT rate phase-in schedule, with the final step-increase occurring on July 1, 2015. Beginning July 1, 2016 the TDT rates would be affected by the TDT adjustment index, but not more than a 10% increase is allowed. An annual review of the TDT rate schedule would be conducted each spring, and provide the Board with an opportunity to remove the rate cap and allow the final step-increase of the TDT to occur on July 1 of that year.

IN THE BOARD OF COUNTY COMMISSIONERS
FOR WASHINGTON COUNTY, OREGON

A-Engrossed

ORDINANCE 746

An Ordinance Amending Washington County Code
Section 3.17, Revising the Transportation
Development Tax Rate Phase-In, and Adopting
Administrative Provisions

The Board of County Commissioners of Washington County, Oregon, ordains as follows:

SECTION 1. PURPOSE AND FINDINGS

- A. The Countywide Transportation Development Tax (TDT) was enacted by the voters in November, 2008, and took effect July 1, 2009. In response to changing economic conditions, the Board adopted Ordinance 729 to implement a temporary discount to the TDT rate increases, and subject to further action of the Board, including possible termination of the discount.
- B. Following the adoption of Ordinance 729, the challenging economic conditions have continued. The purpose of this Ordinance is to adopt a revised phase-in period for the TDT rate increases, subject to further action of the Board, including termination of any reduction in the effective TDT rate, and further subject to the effect of required rate adjustments due to changes in the construction cost index. The effect of the revised phase-in will be a temporary rate reduction.
- C. Upon expiration of the revised phase-in period, or upon earlier action by the Board of Commissioners as provided herein, the temporary rate reduction will end, and TDT rates as stated in Ordinance 691 A-Engrossed will be the effective TDT rates.

1 D. It is necessary and desirable to enact minor administrative changes to the TDT that
2 do not increase the level of the tax or reduce exemptions from the tax.

3 SECTION 2. ENACTMENT

4 The Board, having received the recommendation of the Washington County Coordinating
5 Committee, and the Department of Land Use and Transportation, conducted a public hearing on this
6 proposed Ordinance, and being fully informed thereon, hereby adopts the amendments to the
7 Transportation Development Tax, County Code Chapter 3.17, set forth in Exhibit 'A' hereto, and
8 incorporated by this reference herein. Deleted matter is ~~stricken~~. New matter is underlined.

9 SECTION 3. ADOPTION OF APPENDIX

10 Appendix A, "Transportation Development Tax Revised Phase-In Methodology Report",
11 dated December 14, 2011; attached hereto and incorporated herein, is hereby adopted.

12 SECTION 4. SEVERANCE

13 If any portion of this Ordinance, including its Exhibits and Appendices, shall for any reason
14 be declared invalid or unconstitutional by an authority of competent jurisdiction, the remainder
15 shall not be affected thereby and shall remain in full force and effect, and any provision of a prior
16 Ordinance amended or repealed by the stricken portion of this Ordinance shall be revived and again
17 be considered in full force and effect.

18 SECTION 5. IMPLEMENTATION

19 The Office of County Counsel is authorized to prepare documents to reflect the changes
20 adopted under this Ordinance, including deleting and adding textual material, renumbering pages or
21 sections, and making any technical changes not affecting the substance of these amendments as
22 necessary to codify this Ordinance into the Washington County Code.

1 SECTION 6. ENACTMENT

2 ENACTED this 17 day of January, 2012, being the 3rd reading
3 and 2nd public hearing before the Board of County Commissioners of Washington County,
4 Oregon.

5 BOARD OF COUNTY COMMISSIONERS
6 FOR WASHINGTON COUNTY, OREGON

7
8 **ADOPTED**

9 *Andy Oyd*
CHAIRMAN

10 *Barbara Hejtmanek*
RECORDING SECRETARY

11
12 READING

PUBLIC HEARING

13 First December 6, 2011
14 Second January 3, 2012
15 Third January 17, 2012
Fourth _____
Fifth _____

First January 3, 2012
Second January 17, 2012
Third _____
Fourth _____
Fifth _____

16 VOTE: Aye: Duyck, Schouten, Terry,
17 Malinowski

Nay: _____

18 Recording Secretary: Barbara Hejtmanek Date: January 17, 2012
19
20
21
22

EXHIBIT A TO A-ENGROSSED ORDINANCE 746

1. Section 3.17.050F is amended as follows:

F. Beginning July 1, 2013~~6~~ and notwithstanding any other provision except section 3.17.175, the tax rates per unit for each land use set forth in Appendix ~~AB~~ to this Ordinance for the period 7/1/12~~5~~—6/30/13~~6~~ (revised phase-in) shall on July 1 of each succeeding year be adjusted automatically based on a five-year moving average of the TDT index described in Appendix D. A final product ending in forty-nine cents or less shall be rounded down to the nearest dollar, fifty cents or more up to the next dollar. The TDT index shall be calculated based on a combination of the following indices:

1. The Oregon Composite Construction Cost Index reflecting the cost of materials (weighted fifty percent).
2. The U.S. Bureau of Labor Statistics Employment Cost Index for Private Industry Workers, by Occupational Group and Industry, Construction Group reflecting the cost of labor (weighted thirty percent), and;
3. The average annual change in total real market value of Washington County real property as estimated from data published by the Washington County Department of Assessment and Taxation reflecting the cost of right-of-way (weighted twenty percent).

In the event the above index factors use a different base year (i.e., calendar year or fiscal year), the most recent year with complete data shall be used. In the event any of the index factors set forth in this section and Appendix D are no longer available, the Board may by Resolution and Order adopt a replacement index factor that meets the requirements of ORS 223.304(8) for the same type of cost information.

2. Section 3.17.050 is amended by inserting new subsection G, revising and renumbering the remaining subsections as follows:

G. Beginning April 1, 2013, and not later than April 1 of each succeeding year, the Director shall calculate the index adjustment as provided in this section for the preceding five-year period. In the event the TDT rates in Ordinance 691-A Engrossed, as adjusted by this index calculation, are greater than the TDT rates set forth in Appendix A to this Ordinance, then the lower set of TDT rates shall apply as provided in subsection H below. In the event the TDT rates in Ordinance 691-A Engrossed, as adjusted by this index calculation, are less than the TDT rates set forth in Appendix A to this Ordinance, then the lower set of TDT rates

shall apply as provided in subsection H below. This subsection G shall apply only for the duration of the revised rate phase-in.

H. The board of commissioners of the County shall implement the index adjustment annually by resolution and order adopted by May 1 of each year, to take effect on July 1 of that year, including a revised rate table showing adjusted rates for all land uses. In no event shall there be an increase of over ten percent per year.

I. Washington County shall promptly notify each city in writing of the increase or decrease. The adjustment to the dollar amount as described above shall apply to all building permit applications accepted for review on or after July 1, by the county or city having jurisdiction over the development.

3. Section 3.17.060 is amended to add:

D. Any application to defer TDT to occupancy, or for a Bancroft or similar financing agreement allowed in this section, shall be signed by the owner of the subject real property, in addition to the applicant. The Director may prescribe a form of application for deferral, and a form for any notice required by this subsection. The application for deferral to occupancy shall require the following as conditions of approving deferral:

- i. Agreement by the applicant and owner to provide written notice to any prospective purchaser or tenant that TDT has not been paid but is deferred to occupancy;
- ii. A statement from the applicant and owner of the proposed use of the property. This proposed use information shall not be binding on the applicant, owner, the County or City in assessing the TDT.

4. Section 3.17.130 is amended to add:

E. The Director is authorized to take the following actions with respect to TDT taxes, penalties, and interest:

- i. To take any action described in this section to collect and enforce the tax, penalties, and interest.
- ii. To initiate legal action or exercise any other statutory right to collect any delinquent tax, penalties and interest under this chapter upon approval of the Board of Commissioners or City Council, as applicable, or in accordance with any general county or city collection policy.
- iii. If the Director and the county or city attorney for the entity administering the tax, determine that the delinquent taxes for any development are for any reason wholly uncollectible, the director and attorney may request, in writing, of the governing body for an order directing that the taxes be

cancelled. The governing body, when so requested, may in its discretion order and direct the Director to cancel such uncollectible TDT taxes. The order shall be entered in the records of the county or city, as applicable.

5. Section 3.17.175 is added as follows:

3.17.175 Revised TDT Rate Phase-In

A. From and after July 1, 2012, the TDT rates as established in Ordinance 691 A-Engrossed, and set forth in Appendix A thereto, while remaining in full force and effect, shall be subject to the revised rate phase-in as provided in Appendix A to this Ordinance, and as further provided in this section.

B. The revised rate phase-in shall be temporary, and shall not extend beyond June 30, 2015. The Board of Commissioners shall have full authority to terminate the revised rate phase-in prior to that date, as stated in this section.

C. No later than April 30 of 2013 and 2014, the Board of Commissioners shall hold a public hearing to determine whether the revised rate phase-in of this Ordinance shall be continued or terminated. In making its determination, the Board shall consider the recommendation of the Washington County Coordinating Committee (WCCC), then-existing economic conditions and the public interest. The Board shall have discretion to make this determination, regardless of the extent of economic recovery, if any.

D. If the Board determines that the TDT revised rate phase-in shall be terminated, it shall so declare by order, and the TDT revised rate phase-in under this Ordinance shall be terminated effective July 1 of that year. If the Board determines that the TDT revised rate phase-in shall be continued, it shall so declare by order, and the TDT revised rate phase-in shall be continued, effective July 1 for the next fiscal year. The County shall provide a copy of the Board's order to all cities that collect the TDT.

E. During the revised rate phase-in period, TDT shall be calculated as provided under Ordinance 691-A Engrossed, but subject to the "Revised Phase-In Schedule" set forth in Appendix A, Table 12 to this Ordinance, pages 4 and 5, and columns titled, "Revised Phase-in".

F. Upon expiration or termination of the revised phase-in by the Board, the TDT rate for the first succeeding year shall, beginning July 1 of that year, be the "Revised Phase-In" rate in Appendix A, to this Ordinance, Table 12, Column 17, subject to index adjustment, if any, under 3.17.050 subsection G.

G. Beginning July 1 of the second succeeding year, the rate shall be as stated in Appendix A to this Ordinance, Table 12, Column 17, adjusted by the index for the year or years from July 1, 2013 to that year, but not to exceed a cumulative total of 10%.

H. Beginning July 1 of the third succeeding year and for each additional year, the TDT rates shall thereafter be adjusted as provided in section 3.17.170F.

WASHINGTON COUNTY

Transportation Development Tax Revised Phase-In Methodology Report

WASHINGTON COUNTY

Transportation Development Tax Revised Phase-In Methodology Report

1.0 BACKGROUND AND INTRODUCTION

Ordinance 691-A enacted the Transportation Development Tax (TDT), was adopted by the voters of Washington County in November, 2008, and took effect July 1, 2009. Subsequent to adoption the TDT has been amended twice:

1. Ordinance 729 was approved by the Board of County Commissioners on October 20, 2009, and became effective December 1, 2009. Ordinance 729 provides a temporary discount of the Transportation Development Tax rates during the phase-in period.
2. Ordinance 741 was approved by the Board of County Commissioners on July 26, 2011, and became effective August 25, 2011. Ordinance 741 amends the definition of a previous use in the TDT rate calculation. Ordinance 741 did not otherwise amend the TDT methodology.

Due to economic conditions, the Board of Commissioners considered a revised phase-in schedule to the TDT. Because the TDT is adopted as a countywide tax and a System Development Charge (SDC) under ORS Chapter 223, a modification to the charge requires a modification to the methodology.

2.0 TDT METHODOLOGY AND REVISED PHASE-IN METHODOLOGY

The TDT methodology, consisting of Appendix A to Ordinance 691-A, as amended by Ordinance 729, is incorporated by reference. The TDT methodology is hereby amended to add the following:

Revised Phase-In Schedule

The revised phase-in schedule extends the phase-in period, subject to Board approval in this Ordinance. The following is a summary of the phase-in schedule adjustments:

- The TDT rates effective 7/1/2011 through 6/30/2012 continue to be effective through 6/30/2015.
- Current 5% discount is continued through June 30, 2015.

APPENDIX A TO A-ENGROSSED ORDINANCE 746

TDT Revised Phase-In Methodology Report
December 14, 2011

Table 12 displays the revised phase-in schedule for the adopted TDT Rates. These numbers are based on table 11 of Ordinance 729. Columns 1 through 3 restate the ITE land use codes and categories. Columns 4 through 9 restate the TDT rates from Table 11 of Ordinance 729 for 6/30/2010 through 6/30/2012. Column 10 restates the full rate TDT from Table 11, column 10 for 7/1/2012 through 6/30/2013 from Ordinance 729. Columns 11, 13, and 15 display the effective rates through 7/1/2015 restated from column 9. Column 17 restates 10.

The rates in columns 11, 13, 15 and 17 could potentially be reduced based on review of the Index as described in 3.17.050.

The revised phase-in schedule accounts for the automatic increases of TDT annually during the revised phase-in period. The following formulas were used to calculate the rates shown in revised Table 12.

Rates 7/1/2012 through 6/30/2015

$$\begin{array}{l} \text{TDT} \\ \text{7/1/2011} \\ \text{TDT Rate} \\ \text{With 5\%} \\ \text{Discount} \end{array} = \begin{array}{l} \text{7/1/2012 -} \\ \text{6/30/2015 Rate} \end{array}$$

Rates 7/1/2015 through 6/30/2016

$$\begin{array}{l} \text{TDT} \\ \text{7/1/2015} \\ \text{Rate} \end{array} = \begin{array}{l} \text{Prior} \\ \text{7/1/12} \\ \text{Rate} \end{array}$$

Table 12 also displays the maximum TDT rate as adjusted by the index. The index continues to be calculated through-out the revised phase-in period. Columns 12, 14, 16 and 18 will be calculated at the appropriate time based on the index adjustments. Index adjustments will not begin until after the revised phase-in period is complete, or terminated. No more than a 10% increase based on the index is allowed.

**TABLE 12
 REVISED PHASE-IN SCHEDULE**

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14	Column 15	Column 16	Column 17	Column 18	
Land Use Category	ITE Code	Unit*	Rates through 6/30/2010		Rates 7/1/2010 - 6/30/2011		Rates 7/1/2011 - 6/30/2012		Rates 7/1/2012 - 6/30/2013		Rates 7/1/2013 - 6/30/2014		Rates 7/1/2014 - 6/30/2015		Rates 7/1/2015 - 6/30/2016		7/1/16 - 6/30/17	
			TDT Prior to Discount	With 20% Discount	TDT Prior to Discount	With 10% Discount	TDT Prior to Discount	With 5% Discount	Full Rate	Revised Phase-In	Full Rate (to be determined on 4/30/13 based on index)	Revised Phase-In	Full Rate (to be determined on 4/30/14 based on index)	Revised Phase-In	Full Rate (to be determined on 4/30/15 based on index)	Revised Phase-In	(to be determined on 4/30/16 based on index - <u>but not more than 10% increase</u>)	
Residential																		
Single Family Detached	210	/dwelling unit	\$4,599	\$3,679	\$5,807	\$5,227	\$7,016	\$6,665	\$8,225	\$6,665			\$6,665	\$6,665			\$8,225	
Apartment	220	/dwelling unit	\$2,896	\$2,317	\$3,724	\$3,352	\$4,553	\$4,325	\$5,381	\$4,325			\$4,325	\$4,325			\$5,381	
Residential Condominium/Townhouse	230	/dwelling unit	\$2,717	\$2,174	\$3,451	\$3,106	\$4,185	\$3,976	\$4,919	\$3,976			\$3,976	\$3,976			\$4,919	
Manufactured Housing (in Park)	240	/dwelling unit	\$2,252	\$1,801	\$2,873	\$2,586	\$3,494	\$3,320	\$4,116	\$3,320			\$3,320	\$3,320			\$4,116	
Assisted Living	254	/bed	\$1,474	\$1,180	\$1,830	\$1,647	\$2,186	\$2,077	\$2,542	\$2,077			\$2,077	\$2,077			\$2,542	
Continuing Care Retirement	255	/unit	\$1,482	\$1,185	\$1,845	\$1,660	\$2,208	\$2,097	\$2,571	\$2,097			\$2,097	\$2,097			\$2,571	
Recreational																		
Park	411	/acre	\$732	\$585	\$948	\$853	\$1,163	\$1,105	\$1,379	\$1,105			\$1,105	\$1,105			\$1,379	
Golf Course	430	/hole	\$7,129	\$5,703	\$9,625	\$8,663	\$12,122	\$11,516	\$14,619	\$11,516			\$11,516	\$11,516			\$14,619	
Golf Driving Range	432	/tee	\$6,366	\$5,093	\$8,099	\$7,289	\$9,833	\$9,342	\$11,567	\$9,342			\$9,342	\$9,342			\$11,567	
Multipurpose Recreational/Arcade	435	/T.S.F.G.F.A.	\$1,256	\$1,005	\$1,696	\$1,526	\$2,136	\$2,029	\$2,575	\$2,029			\$2,029	\$2,029			\$2,575	
Bowling Alley	437	/lane	\$408	\$327	\$551	\$496	\$694	\$659	\$837	\$659			\$659	\$659			\$837	
Multiplex Movie Theater	445	/screen	\$60,422	\$48,337	\$78,784	\$70,906	\$97,146	\$92,289	\$115,509	\$92,289			\$92,289	\$92,289			\$115,509	
Health/Fitness Club	492	/T.S.F.G.F.A.	\$3,950	\$3,160	\$5,333	\$4,800	\$6,716	\$6,380	\$8,099	\$6,380			\$6,380	\$6,380			\$8,099	
Recreation/Community Center	495	/T.S.F.G.F.A.	\$4,658	\$3,726	\$6,289	\$5,660	\$7,921	\$7,524	\$9,552	\$7,524			\$7,524	\$7,524			\$9,552	
Institutional/Medical																		
Elementary School (Public)	520	/student	\$208	\$166	\$271	\$244	\$333	\$317	\$396	\$317			\$317	\$317			\$396	
Middle/Junior High School (Public)	522	/student	\$222	\$177	\$298	\$268	\$374	\$355	\$450	\$355			\$355	\$355			\$450	
High School (Public)	530	/student	\$302	\$241	\$407	\$367	\$513	\$487	\$619	\$487			\$487	\$487			\$619	
Private School (K-12)	536	/student	\$224	\$179	\$302	\$272	\$380	\$361	\$458	\$361			\$361	\$361			\$458	
Junior College	540	/student	\$326	\$261	\$433	\$389	\$540	\$513	\$647	\$513			\$513	\$513			\$647	
University/College	550	/student	\$523	\$418	\$706	\$636	\$889	\$845	\$1,073	\$845			\$845	\$845			\$1,073	
Church	560	/T.S.F.G.F.A.	\$1,982	\$1,586	\$2,457	\$2,211	\$2,931	\$2,785	\$3,406	\$2,785			\$2,785	\$2,785			\$3,406	
Day Care Center/Preschool	565	/student	\$632	\$506	\$844	\$760	\$1,056	\$1,004	\$1,269	\$1,004			\$1,004	\$1,004			\$1,269	
Library	590	/T.S.F.G.F.A.	\$8,199	\$6,559	\$10,793	\$9,714	\$13,387	\$12,717	\$15,980	\$12,717			\$12,717	\$12,717			\$15,980	
Hospital	610	/bed	\$1,579	\$1,264	\$2,133	\$1,919	\$2,686	\$2,551	\$3,239	\$2,551			\$2,551	\$2,551			\$3,239	
Nursing Home	620	/bed	\$543	\$435	\$733	\$660	\$924	\$877	\$1,114	\$877			\$877	\$877			\$1,114	
Clinic	630	/T.S.F.G.F.A.	\$11,345	\$9,076	\$15,268	\$13,741	\$19,190	\$18,231	\$23,113	\$18,231			\$18,231	\$18,231			\$23,113	
Commercial/Services																		
Hotel/Motel	310	/room	\$1,138	\$911	\$1,537	\$1,383	\$1,935	\$1,839	\$2,334	\$1,839			\$1,839	\$1,839			\$2,334	
Building Materials/Lumber	812	/T.S.F.G.F.A.	\$4,003	\$3,202	\$5,405	\$4,865	\$6,807	\$6,467	\$8,209	\$6,467			\$6,467	\$6,467			\$8,209	
Free-Standing Discount Superstore with Groceries	813	/T.S.F.G.F.A.	\$8,396	\$6,717	\$10,828	\$9,745	\$13,261	\$12,597	\$15,693	\$12,597			\$12,597	\$12,597			\$15,693	
Specialty Retail Center	814	/T.S.F.G.L.A.	\$5,322	\$4,257	\$7,186	\$6,467	\$9,050	\$8,597	\$10,913	\$8,597			\$8,597	\$8,597			\$10,913	
Free-Standing Discount Store without Groceries	815	/T.S.F.G.F.A.	\$8,683	\$6,946	\$11,402	\$10,261	\$14,121	\$13,415	\$16,840	\$13,415			\$13,415	\$13,415			\$16,840	
Hardware/Paint Store	816	/T.S.F.G.F.A.	\$6,818	\$5,454	\$9,112	\$8,201	\$11,407	\$10,837	\$13,702	\$10,837			\$10,837	\$10,837			\$13,702	
Nursery/Garden Center	817	/T.S.F.G.F.A.	\$4,732	\$3,785	\$6,389	\$5,750	\$8,046	\$7,644	\$9,704	\$7,644			\$7,644	\$7,644			\$9,704	
Shopping Center	820	/T.S.F.G.L.A.	\$5,734	\$4,587	\$7,587	\$6,828	\$9,440	\$8,968	\$11,293	\$8,968			\$8,968	\$8,968			\$11,293	
Factory Outlet Center	823	/T.S.F.G.F.A.	\$5,126	\$4,100	\$6,370	\$5,733	\$7,614	\$7,234	\$8,959	\$7,234			\$7,234	\$7,234			\$8,959	
New Car Sales	841	/T.S.F.G.F.A.	\$6,209	\$4,967	\$8,379	\$7,541	\$10,549	\$10,021	\$12,719	\$10,021			\$10,021	\$10,021			\$12,719	
Automobile Parts Sales	843	/T.S.F.G.F.A.	\$5,973	\$4,779	\$8,065	\$7,259	\$10,157	\$9,650	\$12,249	\$9,650			\$9,650	\$9,650			\$12,249	
Tire Superstore	849	/T.S.F.G.F.A.	\$5,317	\$4,253	\$6,752	\$6,077	\$8,188	\$7,778	\$9,623	\$7,778			\$7,778	\$7,778			\$9,623	
Supermarket	850	/T.S.F.G.F.A.	\$12,067	\$9,654	\$15,634	\$14,070	\$19,201	\$18,241	\$22,768	\$18,241			\$18,241	\$18,241			\$22,768	
Convenience Market (24-hour)	851	/T.S.F.G.F.A.	\$13,082	\$10,466	\$17,664	\$15,897	\$22,246	\$21,133	\$26,828	\$21,133			\$21,133	\$21,133			\$26,828	
Convenience Market with Fuel Pump	853	/N.F.P.P.	\$12,815	\$10,252	\$17,131	\$15,418	\$21,446	\$20,374	\$25,761	\$20,374			\$20,374	\$20,374			\$25,761	
Wholesale Market	860	/T.S.F.G.F.A.	\$4,230	\$3,384	\$5,003	\$4,503	\$5,776	\$5,487	\$6,548	\$5,487			\$5,487	\$5,487			\$6,548	
Discount Club	861	/T.S.F.G.F.A.	\$10,795	\$8,636	\$13,089	\$11,780	\$15,384	\$14,615	\$17,678	\$14,615			\$14,615	\$14,615			\$17,678	
Home Improvement Superstore	862	/T.S.F.G.F.A.	\$3,597	\$2,878	\$4,593	\$4,134	\$5,589	\$5,310	\$6,586	\$5,310			\$5,310	\$5,310			\$6,586	
Electronics Superstore	863	/T.S.F.G.F.A.	\$5,188	\$4,151	\$6,496	\$5,846	\$7,803	\$7,413	\$9,111	\$7,413			\$7,413	\$7,413			\$9,111	
Office Supply Superstore	867	/T.S.F.G.F.A.	\$5,973	\$4,779	\$8,065	\$7,259	\$10,157	\$9,650	\$12,249	\$9,650			\$9,650	\$9,650			\$12,249	
Pharmacy/Drugstore without Drive-Thru Window	880	/T.S.F.G.F.A.	\$5,973	\$4,779	\$8,065	\$7,259	\$10,157	\$9,650	\$12,249	\$9,650			\$9,650	\$9,650			\$12,249	
Pharmacy/Drugstore with Drive-Thru Window	881	/T.S.F.G.F.A.	\$5,973	\$4,779	\$8,065	\$7,259	\$10,157	\$9,650	\$12,249	\$9,650			\$9,650	\$9,650			\$12,249	
Furniture Store	890	/T.S.F.G.F.A.	\$998	\$799	\$1,181	\$1,063	\$1,363	\$1,295	\$1,545	\$1,295			\$1,295	\$1,295			\$1,545	

**TABLE 12
 REVISED PHASE-IN SCHEDULE**

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11	Column 12	Column 13	Column 14	Column 15	Column 16	Column 17	Column 18
			Rates through 6/30/2010		Rates 7/1/2010 - 6/30/2011		Rates 7/1/2011 - 6/30/2012		Rates 7/1/2012 - 6/30/2013		Rates 7/1/2013 - 6/30/2014		Rates 7/1/2014 - 6/30/2015		Rates 7/1/2015 - 6/30/2016		7/1/16 - 6/30/17 (to be determined on 4/30/16 based on index - <u>but not more than 10% increase</u>)
Land Use Category	ITE Code	Unit*	TDT Prior to Discount	With 20% Discount	TDT Prior to Discount	With 10% Discount	TDT Prior to Discount	With 5% Discount	Full Rate	Revised Phase-In	Full Rate (to be determined on 4/30/13 based on index)	Revised Phase-In	Full Rate (to be determined on 4/30/14 based on index)	Revised Phase-In	Full Rate (to be determined on 4/30/15 based on index)	Revised Phase-In	
Bank/Savings: Walk-in	911	/T.S.F.G.F.A.	\$12,715	\$10,172	\$16,930	\$15,237	\$21,145	\$20,088	\$25,360	\$20,088		\$20,088		\$20,088		\$25,360	
Bank/Savings: Drive-in	912	/T.S.F.G.F.A.	\$13,082	\$10,466	\$17,664	\$15,897	\$22,246	\$21,133	\$26,828	\$21,133		\$21,133		\$26,828		\$26,828	
Quality Restaurant (not a chain)	931	/T.S.F.G.F.A.	\$12,183	\$9,747	\$16,239	\$14,615	\$20,295	\$19,280	\$24,351	\$19,280		\$19,280		\$19,280		\$24,351	
High Turnover, Sit-Down Restaurant (chain or stand alone)	932	/T.S.F.G.F.A.	\$11,482	\$9,185	\$14,464	\$13,017	\$17,446	\$16,573	\$20,427	\$16,573		\$16,573		\$16,573		\$20,427	
Fast Food Restaurant (No Drive-Thru)	933	/T.S.F.G.F.A.	\$13,082	\$10,466	\$17,664	\$15,897	\$22,246	\$21,133	\$26,828	\$21,133		\$21,133		\$26,828		\$26,828	
Fast Food Restaurant (With Drive-Thru)	934	/T.S.F.G.F.A.	\$13,082	\$10,466	\$17,664	\$15,897	\$22,246	\$21,133	\$26,828	\$21,133		\$21,133		\$26,828		\$26,828	
Drive-Thru Restaurant (No Seating)	935	/T.S.F.G.F.A.	\$13,082	\$10,466	\$17,664	\$15,897	\$22,246	\$21,133	\$26,828	\$21,133		\$21,133		\$26,828		\$26,828	
Drinking Place/Bar	936	/T.S.F.G.F.A.	\$11,583	\$9,266	\$15,037	\$13,534	\$18,492	\$17,568	\$21,947	\$17,568		\$17,568		\$17,568		\$21,947	
Quick Lubrication Vehicle Shop	941	/Service Stall	\$11,066	\$8,853	\$13,632	\$12,269	\$16,198	\$15,388	\$18,764	\$15,388		\$15,388		\$15,388		\$18,764	
Automobile Care Center	942	/T.S.F.G.L.A.	\$6,217	\$4,973	\$8,394	\$7,554	\$10,571	\$10,043	\$12,748	\$10,043		\$10,043		\$10,043		\$12,748	
Gasoline/Service Station (no Market or Car Wash)	944	/V.F.P.	\$10,399	\$8,319	\$12,298	\$11,068	\$14,197	\$13,488	\$16,097	\$13,488		\$13,488		\$13,488		\$16,097	
Gasoline/Service Station (with Market and Car Wash)	946	/V.F.P.	\$10,399	\$8,319	\$12,298	\$11,068	\$14,197	\$13,488	\$16,097	\$13,488		\$13,488		\$13,488		\$16,097	
Office																	
General Office Building	710	/T.S.F.G.F.A.	\$4,428	\$3,542	\$5,829	\$5,246	\$7,230	\$6,869	\$8,632	\$6,869		\$6,869		\$6,869		\$8,632	
Medical-Dental Office Building	720	/T.S.F.G.F.A.	\$15,307	\$12,246	\$19,954	\$17,958	\$24,600	\$23,370	\$29,246	\$23,370		\$23,370		\$29,246		\$29,246	
Government Office Building	730	/T.S.F.G.F.A.	\$30,447	\$24,358	\$39,388	\$35,449	\$48,329	\$45,912	\$57,270	\$45,912		\$45,912		\$57,270		\$57,270	
U.S. Post Office	732	/T.S.F.G.F.A.	\$38,661	\$30,929	\$50,247	\$45,222	\$61,833	\$58,741	\$73,419	\$58,741		\$58,741		\$73,419		\$73,419	
Office Park	750	/T.S.F.G.F.A.	\$6,670	\$5,336	\$8,252	\$7,426	\$9,833	\$9,341	\$11,414	\$9,341		\$9,341		\$11,414		\$11,414	
Port/Industrial																	
Truck Terminal	030	/T.S.F.G.F.A.	\$2,140	\$1,712	\$2,889	\$2,600	\$3,639	\$3,457	\$4,388	\$3,457		\$3,457		\$3,457		\$4,388	
General Light Industrial	110	/T.S.F.G.F.A.	\$3,116	\$2,493	\$4,022	\$3,620	\$4,929	\$4,682	\$5,835	\$4,682		\$4,682		\$4,682		\$5,835	
General Heavy Industrial	120	/T.S.F.G.F.A.	\$671	\$536	\$866	\$779	\$1,061	\$1,008	\$1,256	\$1,008		\$1,008		\$1,008		\$1,256	
Manufacturing	140	/T.S.F.G.F.A.	\$1,718	\$1,374	\$2,215	\$1,994	\$2,713	\$2,577	\$3,210	\$2,577		\$2,577		\$2,577		\$3,210	
Warehouse	150	/T.S.F.G.F.A.	\$2,190	\$1,752	\$2,834	\$2,550	\$3,477	\$3,303	\$4,120	\$3,303		\$3,303		\$3,303		\$4,120	
Mini-Warehouse	151	/T.S.F.G.F.A.	\$1,155	\$924	\$1,482	\$1,334	\$1,810	\$1,719	\$2,137	\$1,719		\$1,719		\$1,719		\$2,137	
Utilities	170	/T.S.F.G.F.A.	\$3,044	\$2,435	\$3,878	\$3,490	\$4,712	\$4,476	\$5,546	\$4,476		\$4,476		\$5,546		\$5,546	

* Abbreviations used in the "Unit" column:
 T.S.F.G.F.A. = Thousand Square Feet Gross Floor Area
 T.S.F.G.L.A. = Thousand Square Feet Gross Leaseable Area
 V.F.P. = Vehicle Fueling Position

Note: all index adjustments per 3.17.050F