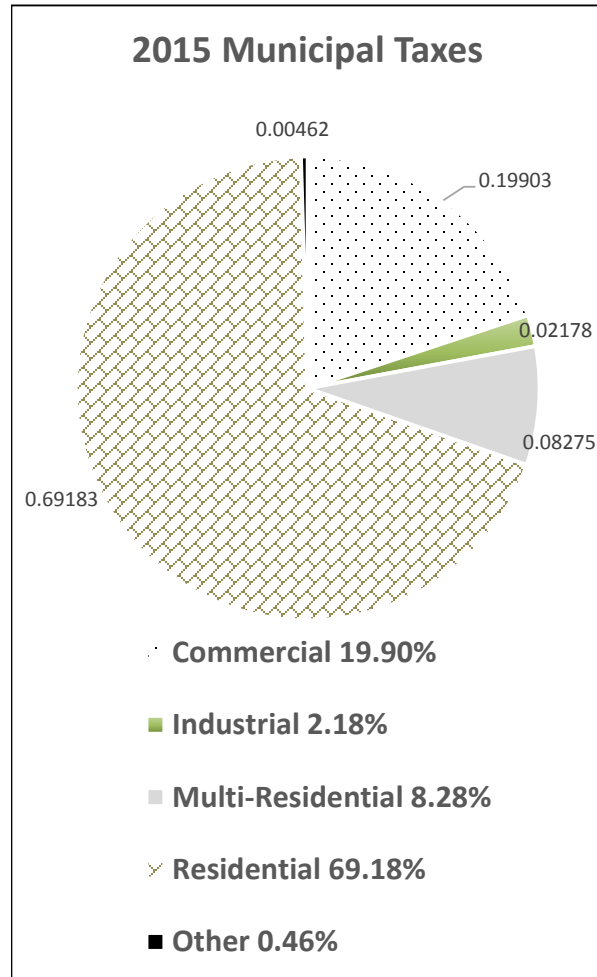


SCHEDULE "B"
2016 TAX POLICY
ALTERNATIVE TAX RATIO OPTIONS FOR CONSIDERATION



	Option A - no changes other than equalize average municipal tax increase in residential and farm property classes	Option B - equalize average municipal tax increase in residential, farm, and multi-residential classes	Option C - reduce all non-residential property classes equally and keep average increase in residential class at 2.5% including education	Option D - reduce only the multi-residential class and keep average increase in the residential class at 2.5% including education
average tax increases in property classes including education	residential = 2.0% farm = 3.1% multi-residential = 5.6% commercial = 0.5% industrial = 0.2%	residential = 2.2% farm = 3.3% multi-residential = 2.7% commercial = 0.7% industrial = 0.3%	residential = 2.5% farm = 3.6% multi-residential = 4.2% commercial = -0.4% industrial = -0.7%	residential = 2.5% farm = 3.7% multi-residential = -1.3% commercial = 0.9% industrial = 0.6%
average tax increases in property classes excluding education	residential = 2.5% farm = 2.5% multi-residential = 5.9% commercial = 1.3% industrial = 1.0%	residential = 2.8% farm = 2.8% multi-residential = 2.8% commercial = 1.6% industrial = 1.2%	residential = 3.1% farm = 3.1% multi-residential = 4.4% commercial = -0.2% industrial = -0.5%	residential = 3.2% farm = 3.2% multi-residential = -1.6% commercial = 2.0% industrial = 1.6%
tax ratios used	residential = 1.000000 farm = 0.175200 multi-residential = 1.950000 commercial = 1.950000 industrial = 1.950000 pipelines = 1.713000 managed forests = 0.250000	residential = 1.000000 farm = 0.175200 multi-residential = 1.888000 commercial = 1.950000 industrial = 1.950000 pipelines = 1.713000 managed forests = 0.250000	residential = 1.000000 farm = 0.175100 multi-residential = 1.910000 commercial = 1.910000 industrial = 1.910000 pipelines = 1.713000 managed forests = 0.250000	residential = 1.000000 farm = 0.175200 multi-residential = 1.800000 commercial = 1.950000 industrial = 1.950000 pipelines = 1.713000 managed forests = 0.250000

- In all the alternatives shown above, municipal tax increases for residential and farm property classes have been equalized.
- % calculations above do not include business education tax rate on new construction in commercial and industrial property classes