

CLARKE COUNTY
Conservation Easement Authority
THURSDAY – 17 MAY 2018 - 10:00 am
A/B Conference Room, 2nd Floor Government Center
AGENDA

1. Approval of Agenda
2. Approval of Minutes of the meetings of 19 April 2018
3. Bank Account balances
4. Campaign for the Authority
5. Easement Donation/Purchase - Turman
6. Discussion - Cost of Community Services Study
7. Adjournment - next meeting – Thursday June 21th 10 am

CLARKE COUNTY
Conservation Easement Authority
draft Minutes – 19 April 2018 draft

A regular meeting of the Conservation Easement Authority was held at 10:00 am on Thursday, 19 April 2018, in the A/B conference room, 2nd Floor Government Center.

Present: P. Engel, R. Buckley, W. Thomas, R. Bacon
Absent: M. Jones, B. Byrd, G. Ohrstrom
Staff: A. Teetor, R. Couch Cardillo
Others: Terri Catlett filled in for Barbara Byrd

Agenda On motion of Mr. Engel, seconded by Ms. Thomas, the Authority unanimously approved the agenda with the addition of item 5c. easement donation application from John Thurman.

Minutes On motion of Mr. Engel, seconded by Ms. Thomas, the Authority unanimously voted to approve the minutes of March 15, 2018, with corrections.

Bank Account: Ms. Teetor reviewed the financial spreadsheets. Current fund balances show a total fund balance of \$258,701 consisting of \$72,154 in the donations account, \$116,192 in stewardship, and \$70,355 in local funds.

Public Relations: Ms. Cardillo provided an update on the donations to date; stating that donations continue to come in at a good pace, to date there are 46 donations totaling \$8,790. One new donor, who had also recorded an easement donation, donated a major gift of \$2,000. The spring newsletter is nearly complete the main story is about Eric Arkfeld who is working on his second grant purchase easement which will bring his total acreage in easement to 371 acres. She is also working on the photo contest, she is producing a postcard, entry form and poster to advertise the contest. Ms. Cardillo will also speak to Mr. Ohrstrom about the annual donor reception to pick a date. The ad for the Fair program is complete and a new banner design will be finished for display.

Easement Donation/Purchase

a. RSP enterprises – easement purchase, grant application. Betsy Pritchard, co-owner RSP Enterprises (Smithfield Farm) has applied to the easement authority for approval of an easement purchase using grant funds. The property is located 568 Smithfield Lane off of Wickliffe Road adjacent to the West Virginia line. The property is identified by Tax Map# 10-A-6. It consists of 214 acres with 5 DUR's and 3 existing dwellings. There is an additional 1.5 acres with 1 DUR that will likely be merged in prior to easement recordation. The primary use is for grazing and hay production. The applicant proposes to retire all of the 6 remaining DURs. The property meets all of the 4 criteria. The property resource score is 125.69. The applicant would retire all of the 6 remaining DURs. It is next to an existing easement, property that the Pritchard's own and placed in easement in 2009, and it is more than 40 acres. Points were given for retiring 6 DURs, having a perennial stream, a house listed individually on the National Historic Register. Having frontage on a scenic byway, and being owned by the same family for more than 200 years. Potential grant opportunities include ALE (formally FRPP) federal, and the Virginia Land Conservation Fund (state). This is an excellent candidate for grant funds as it has nearly

100% prime soils, is listed on the National Historic Register and has numerous contributing structures in the Long Marsh Rural Historic District. On motion of Mr. Engel, seconded by Ms. Thomas members gave preliminary approval, authorized staff to apply for grants, and asked staff to schedule a site visit.

b. Biff Genda, Genda Land Holdings, LLC owns Rosemont. He is in early stages of considering a conservation easement on Rosemont. The proposed easement would encompass 45.29 acres roughly surrounding the Rosemont Manor. This area is zoned DR-2 which would allow up to 90 homes. Mr. Genda does not want to include the 10 acres around the Manor house which has been approved as an Event Venue by the Town of Berryville. Ms. Christy Dunkle, Town Planner was present to answer questions and describe the approved special use permit for events to be held at the Manor.

The current policy of the Easement Authority is to hold easements on properties zoned AOC or FOC in the County. This property is zoned DR-2 and is in the Town of Berryville.

Staff suggested that the Department of Historic Resources (DHR) hold the easement. When asked, DHR stated that in order for the Virginia Board of Historic Resources to consider holding an easement on a property, it must be listed on the National Register of Historic Places or on the Virginia Landmark Register, or within the boundaries of a battlefield. The property is within the Battle of Berryville and is eligible to be placed on the National Register.

If the Authority is interested in holding an easement on the Property, staff suggests consulting with the County attorney to determine how to proceed. Members agreed that DHR should be encouraged to be the easement holder, but requested staff to consult with the County attorney to determine if the Authority could hold such an easement.

c. John Thurman, Brian Bayliss, agent, has applied to the easement authority for approval of an easement donation. The property is located in the 300 block of Chrismore Rd. approximately 2/10 of a mile west of Gun Barrel Lane. The property is identified by Tax Map# 28-A-2. It consists of 57 acres with 3 DUR's. The land is vacant and used for grazing cattle. The applicant proposes to retire 1 of the 3 DUR's and would like to be able to subdivide off a 20-acre lot (following an existing tree line). The property meets all of the 4 criteria. The property resource score is 60.96. The applicant is retiring 1 DUR. It is across the road from an existing easement (Shiley), and it is more than 40 acres. Points were given for retiring 1 DURs, having several sinkholes, and being within the groundwater recharge area. On motion of Mr. Engel, seconded by Ms. Thomas members gave preliminary approval to the easement donation and asked staff to schedule a site visit.

Discussion

a. Summer Interns – Since the last meeting, 3 more resumes have been submitted for the internship position. Ms. Teetor reported that Sophia Dorsey has committed leaving one position. Ms. Teetor recommended Bayne Gordon who grew up in Clarke County and is a freshman at George Mason University. On motion of Ms. Thomas, seconded by Ms. Bacon members approved offering the second position to Mr. Gordon.

b. Cost of Community Services Study – Ms. Teetor was happy to report that the Cost of Community Services study will be getting started next month. A kickoff meeting with Weldon Cooper is scheduled for Friday May 11th between 11 and 1. Members are encouraged to attend.

Adjournment There being no further business, Ms. Thomas moved and Mr. Engel seconded that the Authority adjourn the meeting. The next meeting is scheduled for Thursday May 17th at 10:00 am. The motion was approved unanimously.

Randy Buckley, Chair

Alison Teetor, Clerk to the Authority

JAS - B Bennett
 Through 5/09/2018
Fund 235 - Conservation Easement Balances

EOY 2017

Fiscal Year 2018

July Rev/AR

July Exps/AP

July Exp Bill & Jane Johnston purchase

Aug Rev/AR

Aug Exps/AP

Sept Rev/AR

Sept Exps/AP

Oct Rev/AR

Oct Exps/AP

Nov Rev/AR

Nov Exps/AP

Dec Rev/AR

Dec Exps/AP

Jan Rev/AR

Jan Exps/AP

Feb Rev/AR

Feb Exps/AP

Mar Rev/AR

Mar Exps/AP

Apr Rev/AR

Apr Exps/AP

May Rev/AR

May Exps/AP

YTD Rev/AR

YTD Exps/AP

Adjustments

YTD FUND BALANCE (AR & AP)

	Total Fund Balance	Donations	Stewardship Account	Local Funds
	226,970	58,503	96,584	71,883
July Rev/AR		909	79	32,913
July Exps/AP		-1,090	0	-1,408
July Exp Bill & Jane Johnston purchase				-30,471
Aug Rev/AR		25	80	1,740
Aug Exps/AP		-1,916	-2,097	-1,700
Sept Rev/AR		2,825	82	0
Sept Exps/AP		-2,410	0	0
Oct Rev/AR		3,634	21,137	0
Oct Exps/AP		-1,992	0	0
Nov Rev/AR		2,100	82	500
Nov Exps/AP		-1,774	0	0
Dec Rev/AR		4,035	85	-500
Dec Exps/AP		-1,247	0	0
Jan Rev/AR		10,557	85	-2,113
Jan Exps/AP		-1,483	0	0
Feb Rev/AR		550	76	0
Feb Exps/AP		-1,107	0	0
Mar Rev/AR		2,513	0	-170
Mar Exps/AP		-831	0	5,120
Apr Rev/AR		3,030	0	-320
Apr Exps/AP		-1,337	0	0
May Rev/AR		125	0	0
May Exps/AP		-3,260	0	0
YTD Rev/AR	92,280	30,303	21,705	40,273
YTD Exps/AP	57,224	18,446	2,097	36,681
Adjustments	0			
YTD FUND BALANCE (AR & AP)	262,026	70,360	116,192	75,475

Clarke County:
 Transfer from Gen Fund-\$15,000
 Land use rollback tax-\$2,000
 Accts Rec VDACS (Johnston)-\$15,912.50 Rec'd 9/22/17

Clarke County:
 Land use rollback
 tax=1,740.48

Brenda Bennett:
 Land use rollback
 tax=500.00

Brenda Bennett:
 Land use rollback tax=5119.77

VDACS

28,989.52 Expires 12/31/2017 (FY2016)

86,950.00 Expires 12/31/2018 (FY2017)

115,939.52

-15,912.50

-40,000.00 estimated

-11,250.00 estimated

48,777.02 AVAILABLE Estimated YTD BALANCE-VDACS

Anticipated Easement Closings:

Bill & Jane Johnston-CLOSED- Actual EXPS above

Fairfield - Estimated

Neal & Rebecca Dillon - Estimated

ESTIMATED YTD BALANCE

	Local	Funds/Donations	Actual Expenses	Appropriated Balance
	210,776	210,776	50,360	116,192
			-20,000	-20,000
			-11,250	-11,250
			44,225	44,225
			18,247	18,247
			26,753	26,753
			22,500	22,500
			147,500	147,500
			26,753	26,753
			18,247	18,247

FY18 Expenditure Appropriations

General Expenses

Fairfield / Greenhaugh

Neal & Rebeca Dillon

Clarke County:
 Includes expenses not specifically
 designated to an easement (including
 stewardship and monthly Hall, Monahan
 invoices).

Through May 09, 2018

Conservation Easement Expense Detail - FY18

	Donations	Stewardship	Local Funds
July			
	1,000.00 Clarke County HS-Athletic Program support		30,471.00 Hall, Monahan-Johnston easement purchase
	90 Clarke County Ruritan Club		30,471.00 sub-total
	1,090.00		550.00 Maral S Kalbian-CEA Services July 2017
			857.50 Hall, Monahan-Legal Svcs July 2017
			1,407.50
August	400.00 Clarke County Fair-Blue Ribbon Sponsorship	1,000.00 B Herde-Intern work	1,700.00 Hall, Monahan-Legal Svcs Aug 2017
	25.00 Downstream Project	1,000.00 S Dorsey-Intern work	
	972.74 Robin Couch Cardillo-CEA Services Aug 2017	23.33 S Dorsey-mileage	
	68.00 Winchester Printers-CCEA Banner	73.51 B Herde-mileage	
	450.00 Gloria Marconi Illustration-CEA Services		
	1,915.74	2,096.84	1,700.00
Sept	800.00 Robin Couch Cardillo-CEA Services		
	500.00 Krohn Design-Panel exhibit Wetland Exhibit		
	218.66 Winchester Printers-Newsletter & Postage		
	891 Winchester Printers Inc-Newsletter & Postage		
	2,409.66	0.00	0.00
Oct	1,440.00 Robin Couch Cardillo - Services for CEA		
	1.82 Purchase Power-postage		
	550.00 Gloria Marconi Illustration-CEA Services		
	1,991.82	0	0.00
Nov	972.74 Robin Couch Cardillo-Svcs for CEA Nov '17		
	800.99 BMS Direct-Services		
	1,773.73	0	0.00
Dec	200.00 Gloria Marconi Illustration-CEA Services		500.00 Myers & Woods Apprsl-Arkfeld (Opequon Cattle Co)
	1,046.86 Robin Couch Cardillo-Svcs for CEA		
	1,246.86	0	500.00
Jan	640.00 Robin Couch Cardillo-Svcs for CEA		2,112.50 Hall, Monahan-Legal Svcs Sept-Dec
	188.31 Winchester Printers-CEA Services		
	654.64 Winchester Printers-CEA Services		
	1,482.95	0	2,112.50
Feb	23.00 Crown Trophy		
	9.52 Purchase Power-postage		
	990.42 Robin couch Cardillo - CEA Services		
	84.00 BB&T - CEA Awards Gift		
	1,106.94	0	0.00
Mar	25.00 Downstream Project - Domain Name Renewal		170.00 Hall, Monahan - Title exam Dillon property
	450.00 Gloria Marconi Illustration-2018 winter nwsltr		
	356.00 BB&T-PA & CEA Supplies		
	831.00	0	170.00
Apr	250.00 Virginia's United Land Trusts-registration		320.00 Hall, Monahan, Legal Svcs Jan-Mar 2018
	1,087.36 Winchester Printers		
	1,337.36	0	320.00
May	720.00 Robin Couch Cardillo-2018 News ltr/fair booklet		
	880.00 Robin Couch Cardillo-newsletter/database maint		
	450.00 Gloria Marconi Illustration-Spring 2018 Nwsltr		
	250.00 Gloria Marconi Illustration-Svcs for CEA		
	960.00 Robin Couch Cardillo-Spring Newsltr, postcard/poster		
	3,260.00	0	0.00
June			
	0.00	0	0.00
YTD Totals	18,446	2,097	36,681



R O B I N C O U C H C A R D I L L O

May 11, 2018

Clarke County Conservation Easement Authority
Fundraising and Public Relations Report
May 2018 meeting

Donor Statistics

See attached Master Report

- 2018 total to date: \$9,640.00 from 52 donations

Ongoing

-Photo contest

- "Savor the Seasons" theme; deadline is July 15; accepting photos taken as early as Jan 1, 2017, to cover all seasons; *National Geographic* photographer Ken Garrett judging again (thanks, George)
- Poster and postcards being printed; postcards mailed to database; posters distributed strategically in county
- Clarke County High School students participating through art teacher

-Thank-you reception for donors and easement landowners

- Friday, June 22, 6:30 – 8:30 pm, Camden (George's barn setting)
- Invitations being prepped now

-Media/public relations

- Distribute media release on photo contest
- Pitch story of interns at work throughout the summer?
- Invite select media to thank-you reception?
- Print Take a Hike brochure for wider distribution/availability

Fundraising Results: Clarke County Conservation Easement Authority

As of May 11, 2018

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Amount	\$13,345	\$19,090	\$20,871	\$25,649	\$26,396	\$25,843	\$23,530	\$42,286	\$36,260	\$57,356.00	\$24,778.00	\$26,101.00	\$9,640.00
# Donations	115	161	208	209	203	195	181	200	169	158	164	169	52
YE Donor Appeal													
YE Donor Appeal Amount	\$8,485	\$8,310	\$8,477	\$10,134	\$8,376	\$12,815	\$7,250	\$15,706	\$17,635	\$47,003	\$15,665	\$7,577	
Donor Respondents	73	59	87	86	76	68	50	69	51	61	47	48	
YE Prospect Amount	\$2,115	\$2,115	\$425				\$40		\$1,650	\$104	\$25	\$325	
Prospect Respondents		24	7				1		3	2	1	3	
Winter Newsletter													
Dollar Amount Respondents			\$2,700	\$2,065	\$2,865	\$2,126	\$3,611	\$4,805	\$3,335	\$2,700	\$2,228	\$2,815	\$4,920
			23	27	32	21	32	39	26	25	29	39	29
Spring Newsletter													
Donor: Dollar Amount	\$3,775	\$455	\$2,074	\$5,820	\$2,810	\$2,520	\$3,415	\$1,975	\$3,705	\$3,420	\$2,725	\$2,810	\$700
Donor: Respondents	35	5	19	38	26	27	32	28	26	27	19	23	4
taxpayer Spring Newsletter: Dollar Amt	\$2,200	\$2,200	\$940	\$460	\$450	\$825	\$765	\$165	\$1,380	\$100	\$75	\$1,150	\$50
taxpayer Spring Newsletter: Respondents	16	16	19	10	4	11	5	4	9	1	3	8	2
Summer Newsletter													
Dollar Amount Respondents			\$2,020	\$1,330	\$1,883	\$2,735	\$1,580	\$5,040	\$3,215	\$1,927	\$2,115	\$3,110	\$2018
		20	27	22	33	26	21	22	27	22	28	20	
Fall Newsletter													
Donor: Dollar Amount	\$2,210	\$2,210	\$765	\$260	\$7,300	\$2,946	\$4,630	\$2,660	\$2,325	\$1,250	\$600	\$3,870	\$2018
Donor: Respondents	12	12	5	7	25	26	30	27	14	3	6	11	
Taxpayer Fall Newsletter Dollar Amt	\$1,430	\$1,430	\$90	\$1,405	\$65	\$605	\$715	\$240	\$760		\$325	\$1,200	
taxpayer Fall Newsletter: Respondents	25	25	4	8	2	8	9	5	5		5	4	
Over the Transom													
Dollar Amount Donor Respondents			\$3,380	\$4,175	\$1,900	\$868	\$1,457	10,500	\$1,550	\$257	\$362	\$2,230.00	\$3,970
			17	11	5	6	2	2	2	3	12	7	17
Donor Thank-You Party													
Dollar Amount Donor Respondents			\$1,105					\$1,175	\$705	\$595	\$638	\$710	\$2018
			6					4	6	14	14	6	
Photo Revenue													
NoteCards					\$747	\$57	\$67				\$		\$304
Gift-in-Kind (admin work donated by Kate Petranec)						\$346	\$473	\$469					

MEMORANDUM

TO: Conservation Easement Authority
FROM: Alison Teetor
DATE: May 11, 2018
SUBJECT: Application for easement donation – John Turman

John Turman, Brian Bayliss, agent, has applied to the easement authority for approval of an easement donation. The property is located in the 300 block of Chrismore Rd. approximately 2/10 of a mile west of Gun Barrel Lane. The property is identified by Tax Map# 28-A-2. It consists of 57 acres with 3 DUR's. The land is vacant and used for grazing cattle. The applicant proposes to 1 of the 3 DUR's and would like to be able to subdivide off a 20 acre lot (following an existing tree line).

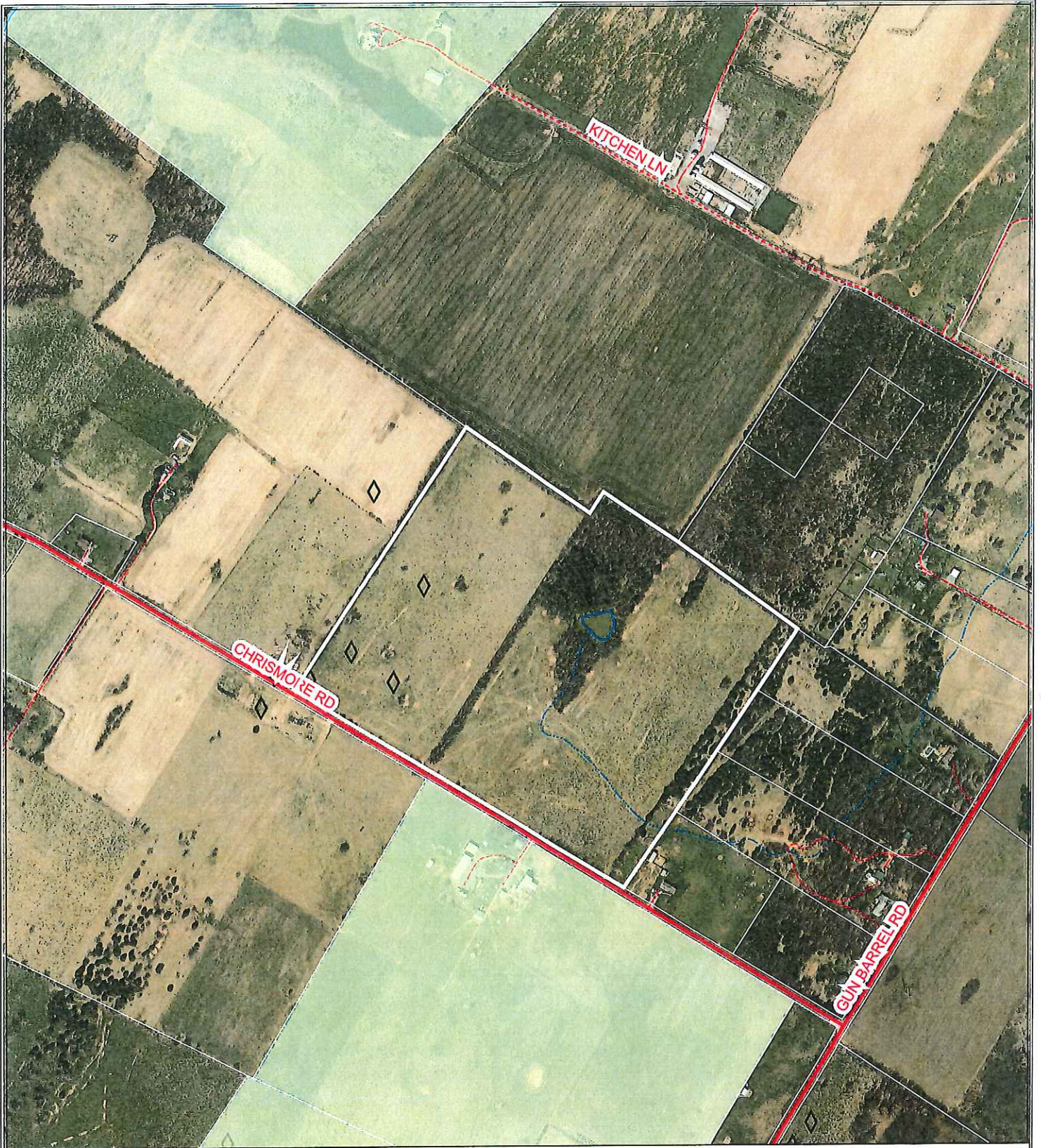
The parcel is zoned AOC and is currently in use value taxation, in accord with the Commissioner of Revenue's requirements, therefore a donation may be considered if at least two of the following four guidelines are met:

- 1) the parcel's Property Resource Score is at least 35;
- 2) at least one dwelling unit right is extinguished by the conservation easement;
- 3) the parcel is adjacent to a parcel already under permanent conservation easement;
- 4) the property has a minimum area of 40 acres.

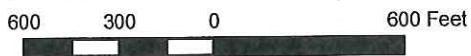
The property meets all of the 4 criteria. The property resource score is 60.96. The applicant is retiring 1 DUR. It is across the road from an existing easement (Shiley), and it is more than 40 acres. Points were given for retiring 1 DURs, having several sinkholes, and being within the groundwater recharge area.

Recommendation

A site visit was conducted on May 11th. Give final approval.



John Turman
 TM 28-A-2
 57.258 acres, 3 DURs



Clarke County GIS
 April 9, 2018



- Parcel Boundary
- Conservation Easement
- Public Road
- Private Road
- Intermittent Stream
- Perennial Stream
- Sinkholes

Location Map



COST OF COMMUNITY SERVICES STUDY FAQ

What is a Cost of Community Services study?

A Cost of community service (CCS) study allocates local government expenditures and revenues to different land use categories, usually residential, commercial/industrial, and agricultural/open space, based on assessments of municipal public service demands and the amount of revenues generated by land use. This information shows how existing land uses affect the county budget and can be used for county land use planning.

How are the land use categories defined?

Residential: Property used for dwellings, including single family homes, farmhouses, mobile homes and rental units, and associated yards.

Commercial and Industrial: Property used for business purposes other than agricultural or forestry, including mining, manufacturing, utilities, retail and wholesale trade, and services.

Agriculture and Open Space: All agricultural and forestry properties, including those qualifying for use value taxation and vacant residential parcels greater than 20 acres.

What is the time period for the analysis?

Fiscal Year 2017

How should I assign departmental expenditures and revenues to various land uses?

I have several suggestions listed below.

For expenditures:

(1) Administrative records on service use based on incident reports, case reports, etc.

(2) Administrative records on hours of department staff time spent working with different types of customers (i.e., households, businesses, farmers and forest landowners).


(3) Other method(s) based on departmental procedures (please describe)

BUDGET CATEGORY	FY17 Actual	% Residential	% Commercial/Industrial	% Agricultural/Open Space	Method Description	Comments
Revenues						
Permits, Fees, and Licenses						
Land use application fees	\$33,150					
Building and related permits	\$242,160					
Zoning and subdivision	\$88,924					
Transfer fees	\$545					
Signs permits and inspection fees	\$3,493					
Charges for Services						
Charges for engineer's fees/biosolids applications	\$1,085					
Expenditures						
Community Development						
Planning administration	\$403,207					
Office of Economic Development	\$49,599					
Berryville Development Authority	\$475					
Small business development center	\$1,500					
Blandy Experimental Farm	3,000					
Planning commission	\$11,735					
Board of septic appeals	\$749					
Historic preservation	\$11,448					
Northern Shenandoah Valley Regional Commission	\$7,383					
Regional airport	\$2,500					
Friends of the Shenandoah	\$3,000					
Water quality monitoring	\$30,000					
Lord Fairfax Soil and Water Conservation	\$5,000					
Biosolids Application	\$618					
Cooperative extension service	\$45,086					
Northern Virginia 4-H Center	\$2,300					

SAMPLE

CLARKE COUNTY COST OF COMMUNITY SERVICES STUDY

May 11, 2018






**Weldon Cooper
Center for Public Service**

University of Virginia


About the Weldon Cooper Center for Public Service

- Research and Analysis
- Leadership Training
- Community Outreach

Outline

- Purpose and Timeline
- Land Use and Budget Characteristics and Trends
- Cost of Community Services
 - History and Purpose
 - Methodology
 - Findings and Limitations
 - Departmental Data Collection
- Computation of Effect of Easements on Composite Index



Purpose of Study

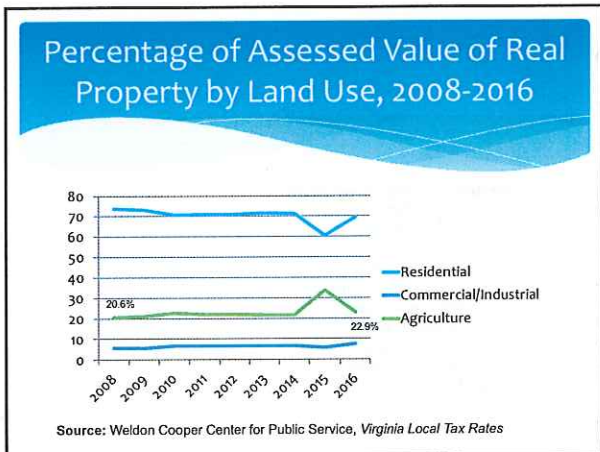
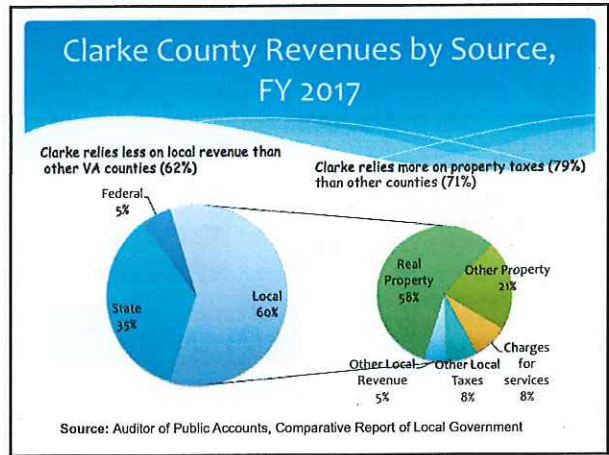
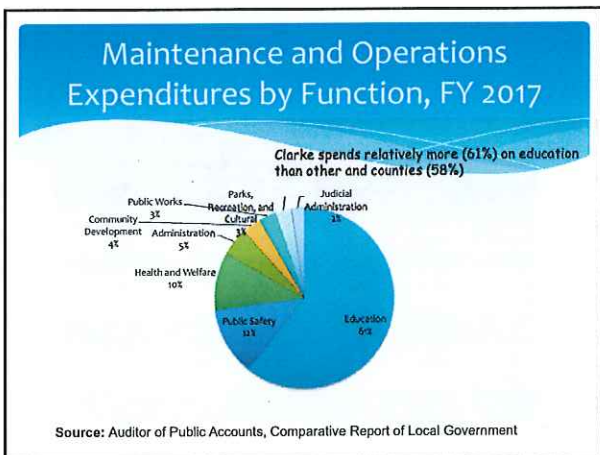
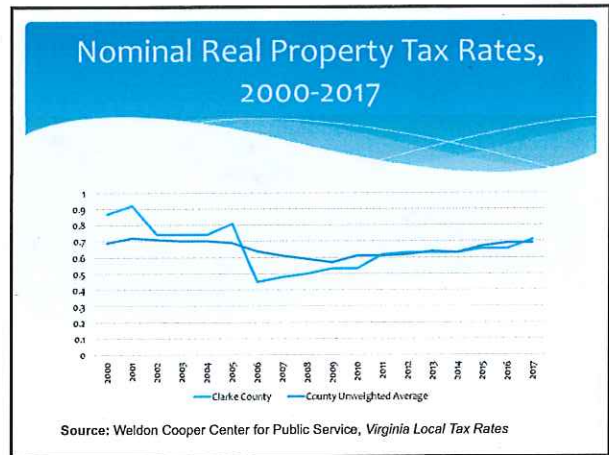
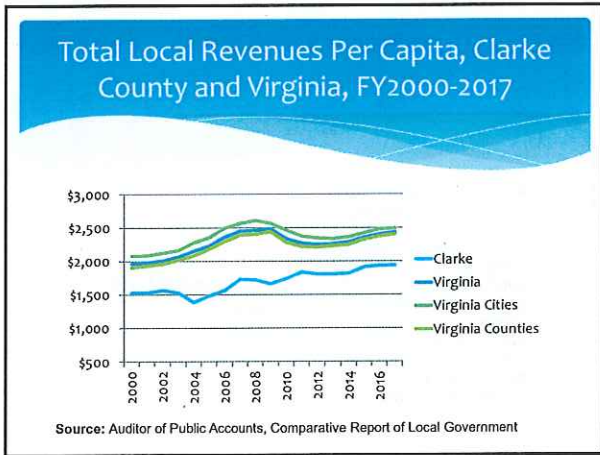
- Quantify revenues and expenditures associated with different land uses in Clarke County
- Compute expenditure to revenue ratios by land use (COCS ratio)
- Compute Effect of Conservation Easements on Composite Index of Local Ability to Pay

Schedule of Study

Tasks	Jan	Feb	Mar	April	May	June	July	Aug	Sept
Land Use and Budget Description	V*	***	***	***	***	***			
Cost of Community Service Methodology			V*	***	V				
Interviews and Data Collection				V***	***	***			
Revenue and Expenditure Allocation						V	***		
Computation of Conservation Easements Effect on Composite Index								V***	
Final and final report		V***	***	***	***	***	***	***	V*

Legend: V= start or finish; **= work in progress; * = meeting

LAND USE BACKGROUND



Use Values, SLEAC Values by Year

Year	Use Value	SLEAC Income	SLEAC Rent	Acres
2010	400	180	NA	58,957
2011	400	140	NA	58,957
2012	400	150	330	58,957
2013	400	180	290	58,957
2014	400	240	400	58,957
2015	400	270	420	58,957
2016	400	280	470	58,957
2017	400	290	555	58,957

Source: Weldon Cooper Center for Public Service, Virginia Local Tax Rates

How is Clarke County Different?

- * Relatively high percentage of local tax revenue from agriculture-related sources
- * Clarke County has a conservation easement program that many other communities don't

Source: Weldon Cooper Center for Public Service, Virginia Local Tax Rates

How is Clarke County Different?

Easements Area as Percentage of Land Area, 2015

Locality	Percentage
Fauquier County	21.6%
Clarke County	20.9%
Albemarle County	19.5%
Rappahannock County	18.3%
Orange County	14.2%
Essex County	12.9%
Loudoun County	12.0%
King and Queen County	10.5%
Rockbridge County	10.3%
Northampton County	10.1%
Virginia	4.0%

Source: Virginia Department of Conservation and Recreation (2015 data)

COCS STEPS

- * Define land use categories
- * Collect County revenue and expenditure data from CAFR
- * Collect information to help identify revenues and expenditures by land use from individual departments
- * Allocate expenditures and revenues to land uses
- * Calculate expenditure/revenue ratios by land use

Define Land Use Categories

- * **Residential.** Land and improvements used as place of residence (e.g., single family homes, apartments, mobile home and associated yards)
- * **Commercial/Industrial.** Land and improvements used for buying, selling, and storing products and services and manufacturing goods.
- * **Agricultural/Open Space.** Farms, forests, and other privately owned open space
- * Commissioner of Revenue uses particular definitions for tax purposes

Collect Data

- * FY 2017 Comprehensive Annual Financial Report
 - * Governmental Funds and School Board Component Unit
- * Commissioner of Revenue, Real (CAMA) and Personal Property Assessment Data
- * Public Safety Incident Reporting Systems (e.g., NFIRS, NEMSIS, NIBRS)
- * Caseload Statistics of the Circuit and District Courts
- * Building Inspection and zoning permits reports

Allocate Revenues and Expenditures

- * Administrative records on revenue source and service use
- * Professional guestimates
- * Service use imputations using engineering data (e.g., trip generation by land use)
- * Fall-back ratio
 - * Property taxes by land use
 - * Population headcount by land use
- * Hybrid Methods (e.g., combination of administrative records and fall-back ratio)

Computation of Effect of Easements on Composite Index

- Composite Index used in state K-12 aid allocation for Standards of Quality (SOQ).
- Easement value imputation and add back into land value to determine new "True Value of Property"
- Recompute three factor formula (with and without):
 - (1) True Value of Property (50%)
 - (2) Adjusted Gross Income (40%)
 - (3) Taxable Retail Sales (10%)
- Fiscal Distress Index would also be affected but is not included in analysis
 - Based on (a) revenue capacity, (b) revenue effort, and (c) household income

Questions and Comments?

