

# Estimated Ohio Property Tax Revenue for NEXUS Gas Transmission Pipeline

### Overview and Summary

The explanation below and attached tables lay out the estimated public utility property tax revenues, and the assumptions used to arrive at those revenue estimates. In the first tax year the pipeline is on the tax rolls, it is estimated to generate about \$83.7 million in tax revenue for Counties, School Districts, Career Technical School Districts, Municipalities, and Townships.

### Summary of First Year Revenue

	First Year Estimated
	Revenues
Counties	13,711,052
<b>Local School Districts</b>	57,683,444
Career Technical School Districts	3,060,648
Municipalities	711,402
Townships	8,486,746
Total	83,653,292

### **Base Assumptions**

The general assumptions used to calculate the estimates are:

- 1) The property is public utility pipeline intended to transport natural gas, taxable under Chapter 57 of the Ohio Revised Code.
- 2) The total construction costs of the project were provided by Spectra Energy. The costs are comprised of pipeline in both Ohio and Michigan, four compressor stations, all located in Ohio, and five metering and regulating stations, four of which will be located in Ohio.
- 3) The cost to construct pipeline is uniform per mile across the whole of the project.
- 4) Adjustments are made for AFUDC, Right-of-Way and damages, and compression.
- 5) Beyond the initial investment, there is no additional investment in the pipeline over the first five years of operation.

### Valuation Assumptions and Allocation of Property

1) The initial pipeline is spread evenly across the 255.8 miles of pipeline in Ohio and Michigan. Of the 255.8 miles of pipeline, 209.3 are in Ohio.



- Valuations in each county and township are based on pipeline miles and situsing information for the compressor and metering and regulating stations provided by Spectra Energy.
- 3) Allocation of pipeline miles to school districts was done through hand measurements using a Google Earth map provided by Spectra Energy. The pipeline was measured in 933 segments to arrive at the pipeline miles in each school district. There is an estimated error rate of 0.1 percent in the measurements (Spectra reported the pipeline miles in Ohio at 209.3 miles, whereas the 933 measurements yielded an estimate 209.0 miles).
- 4) All property of Spectra Energy is depreciated on the 30-year schedule proscribed by the Ohio Department of Taxation.

### Tax Rates

The tax rates used are from the 2015 property tax rate abstracts prepared by the Ohio Department of Taxation. The rates are assumed to be constant across the five year estimating period.

- 1) For school districts, all levies are aggregated except voted debt and emergency levies. Debt and emergency levies are designed to raise specific dollar amounts, so any increase in values due to the pipeline property would lead to reduced tax rates on these two types of levies so that a constant dollar amount for each levy is produced.
- 2) For career technical centers, all levies are accumulated except voted debt levies, for the same reason as above.
- 3) For counties all levies are accumulated except voted debt levies. This includes an aggregation of general operating levies and special purpose levies, such as senior citizen levies, MRDD levies, park levies, etc.
- 4) Municipal and township levies include all levies except voted debt levies, regardless of the voted purpose of each levy.

#### Tax Revenue

Tax revenue yields from the pipeline are estimated for the first five years of operations. These years are not specifically defined in the estimates. As an illustration, if the pipeline were to be completed and operational sometime during the 2018 calendar year, the property would go onto the tax duplicate for taxable year 2019, with the first actual tax revenue being paid by Spectra Energy in early calendar year 2020.



### **Estimated Revenue for School Districts**

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		Estimated	Estimated	Estimated	Estimated	Estimated
County	District			Taxes Year 3		
COLUMBIANA		4,067,868	3,931,307	3,794,746	3,654,046	3,517,485
ERIE	Edison	3,671,426	3,548,173	3,424,921	3,297,934	3,174,682
ERIE	Margaretta	6,249,093	6,039,306	5,829,520	5,613,376	5,403,590
ERIE	Perkins	1,486,935	1,437,017	1,387,100	1,335,670	1,285,752
FULTON	Evergreen	1,736,981	1,678,669	1,620,358	1,560,279	1,501,967
FULTON	Pike-Delta-York	297,744	287,749	277,753	267,455	257,460
FULTON	Swanton	948,543	916,700	884,856	852,048	820,205
HENRY	Liberty Center	648,367	626,601	604,835	582,409	560,643
HURON	Western Reserve	479,688	463,585	447,481	430,890	414,786
LORAIN	Firelands	1,275,597	1,232,774	1,189,952	1,145,831	1,103,009
LORAIN	Keystone	1,240,624	1,198,975	1,157,326	1,114,416	1,072,767
LORAIN	Midview	1,168,049	1,128,836	1,089,624	1,049,224	1,010,011
LORAIN	Oberlin	1,378,843	1,332,555	1,286,266	1,238,574	1,192,286
LUCAS	Anthony Wayne	5,935,267	5,736,016	5,536,765	5,331,476	5,132,225
MAHONING	West Branch	327,054	316,075	305,095	293,783	282,804
MEDINA	Buckeye(medina)	1,675,449	1,619,203	1,562,957	1,505,007	1,448,761
MEDINA	Cloverleaf	5,447,824	5,264,936	5,082,049	4,893,620	4,710,732
MEDINA	Medina	569,510	550,391	531,272	511,574	492,455
MEDINA	Wadsworth	952,404	920,431	888,458	855,517	823,544
SANDUSKY	Clyde-Green Springs	12,896	12,463	12,031	11,584	11,152
SANDUSKY	Fremont	2,115,221	2,044,212	1,973,202	1,900,041	1,829,032
SANDUSKY	Gibsonburg	1,162,277	1,123,258	1,084,240	1,044,039	1,005,020
SANDUSKY	Woodmore	1,138,871	1,100,638	1,062,406	1,023,014	984,782
STARK	Lake	1,014,104	980,060	946,016	910,940	876,896
STARK	Louisville	429,294	414,882	400,471	385,622	371,211
STARK	Marlington	3,093,403	2,989,555	2,885,707	2,778,713	2,674,865
STARK	Minerva	588,737	568,973	549,208	528,845	509,081
STARK	North Canton	1,176,892	1,137,383	1,097,874	1,057,167	1,017,658
STARK	Northwest(Stark)	516,085	498,760	481,434	463,584	446,259
STARK	Plain	120,778	116,724	112,669	108,491	104,437
SUMMIT	Green	1,099,659	1,062,743	1,025,826	987,791	950,875
SUMMIT	Manchester	1,047,061	1,011,911	976,760	940,544	905,394
SUMMIT	Norton	610,872	590,364	569,857	548,728	528,221
WAYNE	Chippewa	1,096,919	1,060,094	1,023,270	985,330	948,506
WOOD	Eastwood	1,859,449	1,797,026	1,734,603	1,670,289	1,607,866
WOOD	Otsego	920,067	889,180	858,293	826,469	795,582
WOOD	Perrysburg	123,593	119,444	115,295	111,020	106,871
	Total	57,683,444	55,746,971	53,810,497	51,815,342	49,878,868



# Estimated Revenue for Townships

		E.C.	Fatimata d	Fatimated	Estimated	Estimated
C	Taumahin	Estimated	Estimated	Estimated Taxes Year 3	Estimated Taxes Vear 4	
County	Township		68,548	66,167	63,713	61,332
	Franklin Twp	70,929		15.0	607.6	662,701
	Hanover Twp	766,395	740,666	714,938	688,430	
Columbiana	7.50	51,850	50,110	48,369	46,576	44,835
Columbiana		194,604	188,071	181,538	174,807	168,274
Erie	Berlin Twp	174,239	168,390	162,540	156,514	150,665
Erie	Florence Twp	63,915	61,769	59,624	57,413	55,267
Erie	Groton Twp	187,535	181,239	174,943	168,457	162,161
Erie	Milan Twp	156,080	150,841	145,601	140,203	134,963
Erie	Oxford Twp	158,044	152,739	147,433	141,966	136,661
Fulton	Amboy Twp	97,593	94,317	91,041	87,665	84,389
Fulton	Fulton Twp	101,009	97,618	94,227	90,733	87,342
Fulton	Swancreek Twp	149,753	144,725	139,698	134,518	129,491
Henry	Washington Twp	25,034	24,193	23,353	22,487	21,647
Huron	Wakeman Twp	111,458	107,717	103,975	100,120	96,378
Lorain	Camden Twp	136,806	132,214	127,621	122,889	118,296
Lorain	Grafton Twp	207,172	200,217	193,262	186,096	179,141
Lorain	LaGrange Twp	147,979	143,011	138,043	132,925	127,957
Lorain	New Russia Twp	22,346	21,596	20,846	20,073	19,323
Lorain	Pittsfield Twp	75,900	73,352	70,804	68,179	65,631
Lucas	Providence Twp	92,313	89,214	86,115	82,922	79,823
Lucas	Waterville Twp	1,134,616	1,096,526	1,058,436	1,019,192	981,102
Medina	Guilford Twp	681,197	658,329	635,460	611,899	589,031
Medina	Lafayette Twp	247,425	239,119	230,813	222,255	213,949
Medina	Litchfield Twp	62,909	60,797	58,685	56,509	54,397
Medina	Montville Twp	74,254	71,761	69,269	66,700	64,207
Medina	Wadsworth Twp	84,249	81,421	78,592	75,678	72,850
Medina	York Twp	147,193	142,252	137,310	132,219	127,278
Sandusky	Rice Twp	12,303	11,890	11,477	11,051	10,638
Sandusky	Riley Twp	134,608	130,089	125,570	120,914	116,395
Sandusky	Sandusky Twp	142,268	137,492	132,716	127,796	123,019
Sandusky	Townsend Twp	551,724	533,202	514,680	495,597	477,076
Sandusky	Washington Twp		128,682	124,212	119,606	115,136
Sandusky	Woodville Twp	317,456	306,799	296,142	285,162	274,504
Stark	Lake Twp	323,458	312,599	301,740	290,553	279,694
Stark	Marlboro Twp	254,839	246,284	237,729	228,914	220,359
Stark	Nimishillen Twp	91,345	88,278	85,212	82,052	78,986
Stark	Washington Twp	2000 190000 2011	152,683	147,379	141,915	136,611
Wayne	Chippewa Twp	236,265	228,334	220,402	212,230	204,299
Wayne	Milton Twp	4,157	4,017	3,878	3,734	3,594
Wood	Middleton Twp	408,483	394,770	381,057	366,929	353,216
Wood	Troy Twp	219,439	212,073	204,706	197,116	189,749
Wood	Webster Twp	76,465	73,898	71,331	68,686	66,119
Total		8,486,746	8,201,840	7,916,934	7,623,395	7,338,48



# Estimated Revenue for County Governments

Total	13,711,052	13,250,762	12,790,472	12,316,235	11,855,945
Wood	1,279,926	1,236,958	1,193,990	1,149,720	1,106,752
Wayne	274,707	265,485	256,263	246,762	237,539
Summit	915,734	884,992	854,250	822,577	791,835
Stark	1,099,690	1,062,773	1,025,855	987,819	950,902
Sandusky	2,150,381	2,078,191	2,006,001	1,931,624	1,859,434
Medina	1,285,077	1,241,936	1,198,795	1,154,347	1,111,206
Lucas	1,762,591	1,703,420	1,644,248	1,583,284	1,524,112
Lorain	1,403,618	1,356,498	1,309,377	1,260,829	1,213,709
Huron	109,168	105,503	101,838	98,062	94,398
Henry	62,379	60,285	58,191	56,033	53,939
Fulton	941,964	910,341	878,719	846,138	814,516
Erie	870,545	841,320	812,095	781,985	752,760
Columbiana	1,555,271	1,503,059	1,450,848	1,397,054	1,344,843
County	Taxes Year 1	Taxes Year 2	Taxes Year 3	Taxes Year 4	Taxes Year 5
	Estimated	Estimated	Estimated	Estimated	Estimated

## **Estimated Revenue for Career Technical Centers**

	Estimated	Estimated	Estimated	Estimated	Estimated
District	Taxes Year 1	Taxes Year 2	Taxes Year 3	Taxes Year 4	Taxes Year 5
Columbiana County JVSD CTPD	372,223	359,727	347,232	334,357	321,861
EHOVE JVSD CTPD	735,202	710,521	685,840	660,410	635,729
Four County JVSD CTPD	197,252	190,630	184,008	177,186	170,564
Lorain County JVSD CTPD	255,040	246,478	237,916	229,095	220,533
Mahoning County JVSD CTPD	22,518	21,763	21,007	20,228	19,472
Medina County JVSD CTPD	448,602	433,542	418,482	402,966	387,906
Penta County JVSD CTPD	474,543	458,612	442,682	426,268	410,337
Portage Lakes JVSD CTPD	224,013	216,493	208,973	201,224	193,704
Stark County Area JVSD CTPD	77,047	74,461	71,874	69,209	66,623
Vanguard-Sentinel JVSD CTPD	141,492	136,742	131,992	127,098	122,348
Wayne County JVSD CTPD	112,716	108,932	105,148	101,249	97,465
Total	3,060,648	2,957,900	2,855,152	2,749,290	2,646,542



# Estimated Revenue for Municipalities

	<b>Estimated</b>	Estimated	Estimated	Estimated	Estimated
Municipality	Taxes Year 1	Taxes Year 2	Taxes Year 3	Taxes Year 4	Taxes Year 5
Berlin Heights	45,827	44,288	42,750	41,165	39,626
Doylestown	28,635	27,673	26,712	25,722	24,760
Green	79,969	77,284	74,599	71,833	69,149
Metamora	12,576	12,154	11,732	11,297	10,875
New Franklin	394,996	381,735	368,475	354,813	341,553
Norton	93,904	90,752	87,599	84,351	81,199
Oberlin	25,788	24,923	24,057	23,165	22,299
Rittman	10,008	9,672	9,336	8,990	8,654
Waterville	19,699	19,037	18,376	17,695	17,033
Total	711,402	687,519	663,637	639,031	615,149

# SUMMARY OF ESTIMATED TAX RECEIPTS BY COUNTY AND JURISDICTION

## COLUMBIANA COUNTY OHIO

Cumulative Tax Revenue of the First Five Years: \$33,004,781

Type School Districts	Jurisdictions United	Estimated Taxes Year 1 \$4,067,868	Estimated Taxes Year 2 \$3,931,307		Estimated Taxes Year 4 \$3,654,046	Estimated Taxes Year 5 \$3,517,485	5 Year Cumulative \$18,965,452
Townships	Franklin Twp Hanover Twp Knox Twp West Twp	\$70,929 \$766,395 \$51,850 \$194,604	\$68,548 \$740,666 \$50,110 \$188,071	\$66,167 \$714,938 \$48,369 \$181,538	\$63,713 \$688,430 \$46,576 \$174,807	\$61,332 \$662,701 \$44,835 \$168,274	\$330,688 \$3,573,130 \$241,740 \$907,295
County	Columbiana	\$1,555,271	\$1,503,059	\$1,450,848	\$1,397,054	\$1,344,843	\$7,251,075
Career Technical Center	Columbiana County JVSD	\$372,223	\$359,727	\$347,232	\$334,357	\$321,861	\$1,735,401
Municipalities							
All County Jurisdictions		\$7,079,140	\$6,841,489	\$6,603,837	\$6,358,984	\$6,121,332	\$33,004,781
			OUNTY OHIO	. 00/33/00/00/70/00/00/00			
	Cumulative Tax Revenue	of the First Five	Years:	\$64,333,759			
		Estimated	Estimated	Estimated Taxes Year 3	Estimated	Estimated	5 Year Cumulative
Туре	Jurisdictions	Taxes Year 1		\$3,424,921	\$3,297,934	\$3,174,682	\$17,117,136
School Districts	Edison	\$3,671,426	\$3,548,173	\$5,829,520	\$5,613,376	\$5,403,590	\$29,134,885
	Margaretta	\$6,249,093	\$6,039,306	\$1,387,100	\$1,335,670	\$1,285,752	\$6,932,473
	Perkins	\$1,486,935	\$1,437,017	\$1,387,100	\$1,555,070	Ş1,203,732	Ç0,532, .75
Townships	Berlin Twp	\$174,239	\$168,390	\$162,540	\$156,514	\$150,665	\$812,348
TOWNSTIPS	Florence Twp	\$63,915	\$61,769	\$59,624	\$57,413	\$55,267	\$297,988
	Groton Twp	\$187,535	\$181,239	\$174,943	\$168,457	\$162,161	\$874,335
	Milan Twp	\$156,080	\$150,841	\$145,601	\$140,203	\$134,963	\$727,688
	Oxford Twp	\$158,044	\$152,739	\$147,433	\$141,966	\$136,661	\$736,843
County	Erie	\$870,545	\$841,320	\$812,095	\$781,985	\$752,760	\$4,058,705
Career Technical Center	EHOVE JVSD CTPD	\$735,202	\$710,521	\$685,840	\$660,410	\$635,729	\$3,427,702
Municipalities	Berlin Heights	\$45,827	\$44,288	\$42,750	\$41,165	\$39,626	\$213,657
All County Jurisdictions		\$13,798,840	\$13,335,603	\$12,872,367	\$12,395,093	\$11,931,856	\$64,333,759

### FULTON COUNTY OHIO

Cumulative	Tax F	Revenue of	the	First Five	Years:
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\$20,902,839

Type School Districts	Jurisdictions Evergreen Pike-Delta-York Swanton	Estimated Taxes Year 1 \$1,736,981 \$297,744 \$948,543	Estimated Taxes Year 2 \$1,678,669 \$287,749 \$916,700	Estimated Taxes Year 3 \$1,620,358 \$277,753 \$884,856	Estimated Taxes Year 4 \$1,560,279 \$267,455 \$852,048	Estimated Taxes Year 5 \$1,501,967 \$257,460 \$820,205	5 Year Cumulative \$8,098,255 \$1,388,161 \$4,422,353
Townships	Amboy Twp Fulton Twp Swancreek Twp	\$97,593 \$101,009 \$149,753	\$94,317 \$97,618 \$144,725	\$91,041 \$94,227 \$139,698	\$87,665 \$90,733 \$134,518	\$84,389 \$87,342 \$129,491	\$455,005 \$470,929 \$698,185
County	Fulton	\$941,964	\$910,341	\$878,719	\$846,138	\$814,516	\$4,391,677
Career Technical Center	Four County JVSD CTPD	\$197,252	\$190,630	\$184,008	\$177,186	\$170,564	\$919,639
Municipalities	Metamora	\$12,576	\$12,154	\$11,732	\$11,297	\$10,875	\$58,635
All County Jurisdictions		\$4,483,415	\$4,332,904	\$4,182,392	\$4,027,320	\$3,876,808	\$20,902,839
	Cumulative Tax Revenue o		COUNTY OHIO Years:	\$3,430,397			
Type School Districts	Jurisdictions Liberty Center	Estimated Taxes Year 1 \$648,367	Estimated Taxes Year 2 \$626,601	Estimated Taxes Year 3 \$604,835	Estimated Taxes Year 4 \$582,409	Estimated Taxes Year 5 \$560,643	5 Year Cumulative \$3,022,855
Townships	Washington Twp	\$25,034	\$24,193	\$23,353	\$22,487	\$21,647	\$116,714
County	Henry	\$62,379	\$60,285	\$58,191	\$56,033	\$53,939	\$290,828
Career Technical Center							\$0
Municipalities							
All County Jurisdictions		\$735,780	\$711,080	\$686,379	\$660,930	\$636,229	\$3,430,397

### HURON COUNTY OHIO

Cumulative	Tax Revenu	e of the	First Five Years:	
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\$3,265,048

Type School Districts	Jurisdictions Western Reserve	Estimated Taxes Year 1 \$479,688	Estimated Taxes Year 2 \$463,585	Estimated Taxes Year 3 \$447,481	Estimated Taxes Year 4 \$430,890	Estimated Taxes Year 5 \$414,786	5 Year Cumulative \$2,236,430
Townships	Wakeman Twp	\$111,458	\$107,717	\$103,975	\$100,120	\$96,378	\$519,647
County	Huron	109,168	105,503	101,838	98,062	94,398	\$508,970
Career Technical Center							\$0
Municipalities							
All County Jurisdictions	9	\$700,315	\$676,805	\$653,294	\$629,072	\$605,562	\$3,265,048
		LORAIN	COUNTY OHIC	)			
	Cumulative Tax Revenue o	of the First Five	Years:	\$34,210,541			
_		Estimated	Estimated	Estimated	Estimated	Estimated	5 Year
Туре	Jurisdictions	Taxes Year 1	Taxes Year 2	Taxes Year 3	Taxes Year 4	Taxes Year 5	Cumulative
School Districts	Firelands	\$1,275,597	\$1,232,774	\$1,189,952	\$1,145,831	\$1,103,009	\$5,947,163
	Keystone	\$1,240,624	\$1,198,975	\$1,157,326	\$1,114,416	\$1,072,767	\$5,784,108
	Midview	\$1,168,049	\$1,128,836	\$1,089,624	\$1,049,224	\$1,010,011	\$5,445,744
	Oberlin	\$1,378,843	\$1,332,555	\$1,286,266	\$1,238,574	\$1,192,286	\$6,428,523
Townships	Camden Twp	\$136,806	\$132,214	\$127,621	\$122,889	\$118,296	\$637,826
	Grafton Twp	\$207,172	\$200,217	\$193,262	\$186,096	\$179,141	\$965,888
	LaGrange Twp	\$147,979	\$143,011	\$138,043	\$132,925	\$127,957	\$689,914
	New Russia Twp	\$22,346	\$21,596	\$20,846	\$20,073	\$19,323	\$104,185
	Pittsfield Twp	\$75,900	\$73,352	\$70,804	\$68,179	\$65,631	\$353,866
County	Lorain	\$1,403,618	\$1,356,498	\$1,309,377	\$1,260,829	\$1,213,709	\$6,544,031
Career Technical Center	Lorain County JVSD CTPD	\$255,040	\$246,478	\$237,916	\$229,095	\$220,533	\$1,189,060
Municipalities	Oberlin	\$25,788	\$24,923	\$24,057	\$23,165	\$22,299	\$120,232
All County Jurisdictions		\$7,337,762	\$7,091,428	\$6,845,094	\$6,591,296	\$6,344,962	\$34,210,541

#### LUCAS COUNTY OHIO

Cumulative Tax Revenue of the First Five Years:	\$43,913,947

Туре	Jurisdictions	Estimated Taxes Year 1	Estimated Taxes Year 2	Estimated Taxes Year 3	Estimated Taxes Year 4	Estimated Taxes Year 5	5 Year Cumulative
School Districts	Anthony Wayne	\$5,935,267	\$5,736,016	\$5,536,765	\$5,331,476	\$5,132,225	\$27,671,747
Townships	Providence Twp Waterville Twp	\$92,313	\$89,214	\$86,115	\$82,922	\$79,823	\$430,389
	waterville rwp	\$1,134,616	\$1,096,526	\$1,058,436	\$1,019,192	\$981,102	\$5,289,873
County	Lucas	\$1,762,591	\$1,703,420	\$1,644,248	\$1,583,284	\$1,524,112	\$8,217,655
Career Technical Center	Penta County JVSD CTPD	\$474,543	\$458,612	\$442,682	\$426,268	\$410,337	\$2,212,443
Municipalities	Waterville	\$19,699	\$19,037	\$18,376	\$17,695	\$17,033	\$91,840
All County Jurisdictions		\$9,419,029	\$9,102,826	\$8,786,622	\$8,460,837	\$8,144,633	\$43,913,947
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			ig county of				
	Cumulative Tax Revenue o	of the First Five	Years:	\$1,629,798			
		Estimated	Estimated	Estimated	Estimated	Estimated	5 Year
Туре	Jurisdictions	Taxes Year 1	Taxes Year 2	Taxes Year 3	Taxes Year 4	Taxes Year 5	Cumulative
School Districts	West Branch	\$327,054	\$316,075	\$305,095	\$293,783	\$282,804	\$1,524,811
Townships							
County							\$0
Career Technical Center	Mahoning County JVSD	\$22,518	\$21,763	\$21,007	\$20,228	\$19,472	\$104,987
Municipalities							\$0
All County Jurisdictions		\$349,573	\$337,837	\$326,102	\$314,011	\$302,275	\$1,629,798

#### MEDINA COUNTY OHIO

Cumulative Tax Revenue of the First Five Years: \$54,436,961

		Estimated	Estimated	Estimated	Estimated	Estimated	5 Year
Type	Jurisdictions	Taxes Year 1	Taxes Year 2	Taxes Year 3	Taxes Year 4	Taxes Year 5	Cumulative
School Districts	Buckeye	\$1,675,449	\$1,619,203	\$1,562,957	\$1,505,007	\$1,448,761	\$7,811,377
	Cloverleaf	\$5,447,824	\$5,264,936	\$5,082,049	\$4,893,620	\$4,710,732	\$25,399,161
	Medina	\$569,510	\$550,391	\$531,272	\$511,574	\$492,455	\$2,655,201
	Wadsworth	\$952,404	\$920,431	\$888,458	\$855,517	\$823,544	\$4,440,354
				***************************************	8. 1. 10 10 10 10 10 10 10 10 10 10 10 10 10	2. * 100 a 100 a 200 a 100 a 1	
Townships	Guilford Twp	\$681,197	\$658,329	\$635,460	\$611,899	\$589,031	\$3,175,916
	Lafayette Twp	\$247,425	\$239,119	\$230,813	\$222,255	\$213,949	\$1,153,561
	Litchfield Twp	\$62,909	\$60,797	\$58,685	\$56,509	\$54,397	\$293,297
	Montville Twp	\$74,254	\$71,761	\$69,269	\$66,700	\$64,207	\$346,192
	Wadsworth Twp	\$84,249	\$81,421	\$78,592	\$75,678	\$72,850	\$392,791
	York Twp	\$147,193	\$142,252	\$137,310	\$132,219	\$127,278	\$686,252
County	Medina	\$1,285,077	\$1,241,936	\$1,198,795	\$1,154,347	\$1,111,206	\$5,991,363
Career Technical Center	Medina County JVSD	\$448,602	\$433,542	\$418,482	\$402,966	\$387,906	\$2,091,497
Municipalities							\$0
All County Jurisdictions		\$11,676,093	\$11,284,118	\$10,892,143	\$10,488,291	\$10,096,316	\$54,436,961
		SANDUSK	Y COUNTY OH	10			
	Cumulative Tax Revenue	of the First Five	Years:	\$37,357,041			
		Estimated	Estimated	Estimated	Estimated	Estimated	5 Year
Туре	Jurisdictions	Taxes Year 1		Taxes Year 3			Cumulative
School Districts	Clyde-Green Springs	\$12,896	\$12,463	\$12,031	\$11,584	\$11,152	\$60,126
SCHOOL DISTRICTS	Fremont	\$2,115,221	\$2,044,212	\$1,973,202	\$1,900,041	\$1,829,032	\$9,861,709
		\$1,162,277	\$1,123,258	\$1,084,240	\$1,044,039	\$1,005,020	\$5,418,834
	Gibsonburg Woodmore	\$1,182,277	\$1,123,238	\$1,062,406	\$1,023,014	\$984,782	\$5,309,712
	Woodinore	31,130,071	71,100,036	71,002,400	71,023,014	\$304,782	\$3,303,712
Townships	Rice Twp	\$12,303	\$11,890	\$11,477	\$11,051	\$10,638	\$57,359
	Riley Twp	\$134,608	\$130,089	\$125,570	\$120,914	\$116,395	\$627,576
	Sandusky Twp	\$142,268	\$137,492	\$132,716	\$127,796	\$123,019	\$663,292
	Townsend Twp	\$551,724	\$533,202	\$514,680	\$495,597	\$477,076	\$2,572,279
	Washington Twp	\$133,152	\$128,682	\$124,212	\$119,606	\$115,136	\$620,787
	Woodville Twp	\$317,456	\$306,799	\$296,142	\$285,162	\$274,504	\$1,480,063
Country	Canduala	¢2 150 201	¢2.070.101	¢2.00C.001	¢1 021 C24	¢1 9E0 424	¢10.025.021
County	Sandusky	\$2,150,381	\$2,078,191	\$2,006,001	\$1,931,624	\$1,859,434	\$10,025,631
Career Technical Center	Vanguard-Sentinel JVSD	\$141,492	\$136,742	\$131,992	\$127,098	\$122,348	\$659,671
Municipalities							\$0
All County Jurisdictions		\$8,012,649	\$7,743,659	\$7,474,669	\$7,197,527	\$6,928,537	\$37,357,041
		CTADIA	COLINITY OLLIO				

STARK COUNTY OHIO

Cumulative Tax Revenue of the First Five Years:

\$41,697,646

5 Year Estimated Estimated Estimated Estimated

Туре	Jurisdictions	Taxes Year 1	Taxes Year 2	Taxes Year 3	Taxes Year 4	Taxes Year 5	Cumulative
School Districts	Lake	\$1,014,104	\$980,060	\$946,016	\$910,940	\$876,896	\$4,728,014
	Louisville	\$429,294	\$414,882	\$400,471	\$385,622	\$371,211	\$2,001,480
	Marlington	\$3,093,403	\$2,989,555	\$2,885,707	\$2,778,713	\$2,674,865	\$14,422,244
	Minerva	\$588,737	\$568,973	\$549,208	\$528,845	\$509,081	\$2,744,845
	North Canton	\$1,176,892	\$1,137,383	\$1,097,874	\$1,057,167	\$1,017,658	\$5,486,974
	Northwest	\$516,085	\$498,760	\$481,434	\$463,584	\$446,259	\$2,406,121
	Plain	\$120,778	\$116,724	\$112,669	\$108,491	\$104,437	\$563,099
Townships	Lake Twp	\$323,458	\$312,599	\$301,740	\$290,553	\$279,694	\$1,508,043
rownships	Marlboro Twp	\$254,839	\$246,284	\$237,729	\$228,914	\$220,359	\$1,188,124
	Nimishillen Twp	\$91,345	\$88,278	\$85,212	\$82,052	\$78,986	\$425,873
	Washington Twp	\$157,987	\$152,683	\$147,379	\$141,915	\$136,611	\$736,575
	washington rwp	Ç137,307	7132,003	Ç147,373	Ç141,515	<b>7130,011</b>	ψ130,313
County	Stark	\$1,099,690	\$1,062,773	\$1,025,855	\$987,819	\$950,902	\$5,127,039
Career Technical Center	Stark County Area JVSD	\$77,047	\$74,461	\$71,874	\$69,209	\$66,623	\$359,215
							2.55
Municipalities							\$0
All County Jurisdictions		\$8,943,658	\$8,643,413	\$8,343,169	\$8,033,825	\$7,733,580	\$41,697,646
		SUMMIT	COUNTY OHI	0			
	Cumulative Tax Revenue o			O \$20,822,614			
	Cumulative Tax Revenue o				Estimated	Estimated	5 Year
Туре	Cumulative Tax Revenue of Jurisdictions	of the First Five	Years: Estimated	\$20,822,614 Estimated	Estimated Taxes Year 4		5 Year Cumulative
Type School Districts		of the First Five Estimated	Years: Estimated	\$20,822,614 Estimated			
	Jurisdictions	of the First Five Estimated Taxes Year 1	Years: Estimated Taxes Year 2	\$20,822,614  Estimated Taxes Year 3	Taxes Year 4	Taxes Year 5	Cumulative
	Jurisdictions Green	Estimated Taxes Year 1 \$1,099,659	Years:  Estimated Taxes Year 2 \$1,062,743	\$20,822,614  Estimated Taxes Year 3 \$1,025,826	Taxes Year 4 \$987,791	Taxes Year 5 \$950,875	Cumulative \$5,126,895
	Jurisdictions Green Manchester	Estimated Taxes Year 1 \$1,099,659 \$1,047,061	Years:  Estimated Taxes Year 2 \$1,062,743 \$1,011,911	\$20,822,614  Estimated Taxes Year 3 \$1,025,826 \$976,760	Taxes Year 4 \$987,791 \$940,544	Taxes Year 5 \$950,875 \$905,394	Cumulative \$5,126,895 \$4,881,670
	Jurisdictions Green Manchester	Estimated Taxes Year 1 \$1,099,659 \$1,047,061	Years:  Estimated Taxes Year 2 \$1,062,743 \$1,011,911	\$20,822,614  Estimated Taxes Year 3 \$1,025,826 \$976,760	Taxes Year 4 \$987,791 \$940,544	Taxes Year 5 \$950,875 \$905,394	Cumulative \$5,126,895 \$4,881,670
School Districts  Townships	Jurisdictions Green Manchester Norton	Estimated Taxes Year 1 \$1,099,659 \$1,047,061 \$610,872	Years:  Estimated Taxes Year 2 \$1,062,743 \$1,011,911 \$590,364	\$20,822,614  Estimated Taxes Year 3 \$1,025,826 \$976,760 \$569,857	Taxes Year 4 \$987,791 \$940,544 \$548,728	Taxes Year 5 \$950,875 \$905,394 \$528,221	Cumulative \$5,126,895 \$4,881,670 \$2,848,042 \$0
School Districts	Jurisdictions Green Manchester	Estimated Taxes Year 1 \$1,099,659 \$1,047,061	Years:  Estimated Taxes Year 2 \$1,062,743 \$1,011,911	\$20,822,614  Estimated Taxes Year 3 \$1,025,826 \$976,760	Taxes Year 4 \$987,791 \$940,544	Taxes Year 5 \$950,875 \$905,394	Cumulative \$5,126,895 \$4,881,670 \$2,848,042
School Districts  Townships	Jurisdictions Green Manchester Norton Summit	Estimated Taxes Year 1 \$1,099,659 \$1,047,061 \$610,872	Years:  Estimated Taxes Year 2 \$1,062,743 \$1,011,911 \$590,364	\$20,822,614  Estimated Taxes Year 3 \$1,025,826 \$976,760 \$569,857	Taxes Year 4 \$987,791 \$940,544 \$548,728	Taxes Year 5 \$950,875 \$905,394 \$528,221	Cumulative \$5,126,895 \$4,881,670 \$2,848,042 \$0
School Districts  Townships  County  Career Technical Center	Jurisdictions Green Manchester Norton  Summit Portage Lakes JVSD CTPD	Estimated Taxes Year 1 \$1,099,659 \$1,047,061 \$610,872  \$915,734 \$224,013	Years:  Estimated Taxes Year 2 \$1,062,743 \$1,011,911 \$590,364  \$884,992 \$216,493	\$20,822,614  Estimated Taxes Year 3 \$1,025,826 \$976,760 \$569,857  \$854,250 \$208,973	Taxes Year 4 \$987,791 \$940,544 \$548,728 \$822,577 \$201,224	Taxes Year 5 \$950,875 \$905,394 \$528,221 \$791,835 \$193,704	Cumulative \$5,126,895 \$4,881,670 \$2,848,042 \$0 \$4,269,388 \$1,044,407
School Districts  Townships  County	Jurisdictions Green Manchester Norton  Summit Portage Lakes JVSD CTPD Green	Estimated Taxes Year 1 \$1,099,659 \$1,047,061 \$610,872  \$915,734 \$224,013 \$79,969	Years:  Estimated Taxes Year 2 \$1,062,743 \$1,011,911 \$590,364  \$884,992 \$216,493 \$77,284	\$20,822,614  Estimated Taxes Year 3 \$1,025,826 \$976,760 \$569,857  \$854,250 \$208,973 \$74,599	Taxes Year 4 \$987,791 \$940,544 \$548,728 \$822,577 \$201,224 \$71,833	Taxes Year 5 \$950,875 \$905,394 \$528,221 \$791,835 \$193,704 \$69,149	Cumulative \$5,126,895 \$4,881,670 \$2,848,042 \$0 \$4,269,388 \$1,044,407 \$372,834
School Districts  Townships  County  Career Technical Center	Jurisdictions Green Manchester Norton  Summit Portage Lakes JVSD CTPD  Green New Franklin	Estimated Taxes Year 1 \$1,099,659 \$1,047,061 \$610,872  \$915,734  \$224,013  \$79,969 \$394,996	Years:  Estimated Taxes Year 2 \$1,062,743 \$1,011,911 \$590,364  \$884,992 \$216,493 \$77,284 \$381,735	\$20,822,614  Estimated Taxes Year 3 \$1,025,826 \$976,760 \$569,857  \$854,250 \$208,973 \$74,599 \$368,475	Taxes Year 4 \$987,791 \$940,544 \$548,728 \$822,577 \$201,224 \$71,833 \$354,813	Taxes Year 5 \$950,875 \$905,394 \$528,221 \$791,835 \$193,704 \$69,149 \$341,553	Cumulative \$5,126,895 \$4,881,670 \$2,848,042 \$0 \$4,269,388 \$1,044,407 \$372,834 \$1,841,572
School Districts  Townships  County  Career Technical Center	Jurisdictions Green Manchester Norton  Summit Portage Lakes JVSD CTPD Green	Estimated Taxes Year 1 \$1,099,659 \$1,047,061 \$610,872  \$915,734 \$224,013 \$79,969	Years:  Estimated Taxes Year 2 \$1,062,743 \$1,011,911 \$590,364  \$884,992 \$216,493 \$77,284	\$20,822,614  Estimated Taxes Year 3 \$1,025,826 \$976,760 \$569,857  \$854,250 \$208,973 \$74,599	Taxes Year 4 \$987,791 \$940,544 \$548,728 \$822,577 \$201,224 \$71,833	Taxes Year 5 \$950,875 \$905,394 \$528,221 \$791,835 \$193,704 \$69,149	Cumulative \$5,126,895 \$4,881,670 \$2,848,042 \$0 \$4,269,388 \$1,044,407 \$372,834

#### WAYNE COUNTY OHIO

Cumulativa Tay	Dovonus of the	First Five Years
Cumulative rax	Revenue of the	FIRST FIVE YEARS.

\$8,221,459

Type School Districts	Jurisdictions Chippewa	Estimated Taxes Year 1 \$1,096,919	Estimated Taxes Year 2 \$1,060,094	Estimated Taxes Year 3 \$1,023,270	Estimated Taxes Year 4 \$985,330	Estimated Taxes Year 5 \$948,506	5 Year Cumulative \$5,114,119
Townships	Chippewa Twp Milton Twp	\$236,265 \$4,157	\$228,334 \$4,017	\$220,402 \$3,878	\$212,230 \$3,734	\$204,299 \$3,594	\$1,101,530 \$19,380
County	Wayne	\$274,707	\$265,485	\$256,263	\$246,762	\$237,539	\$1,280,757
Career Technical Center	Wayne County JVSD CTPD	\$112,716	\$108,932	\$105,148	\$101,249	\$97,465	\$525,511
Municipalities	Doylestown Rittman	\$28,635 \$10,008	\$27,673 \$9,672	\$26,712 \$9,336	\$25,722 \$8,990	\$24,760 \$8,654	\$133,502 \$46,661
All County Jurisdictions		\$1,763,407	\$1,704,208	\$1,645,009	\$1,584,017	\$1,524,818	\$8,221,459
		WOOD	COUNTY OHIO				
	Cumulative Tax Revenue o			\$22,786,432			
		Estimated	Estimated	Estimated	Estimated	Estimated	5 Year
Туре	Jurisdictions	Taxes Year 1	Taxes Year 2	Taxes Year 3	Taxes Year 4		Cumulative
School Districts	Eastwood	\$1,859,449	\$1,797,026	\$1,734,603	\$1,670,289	\$1,607,866	\$8,669,233
	Otsego	\$920,067	\$889,180	\$858,293	\$826,469	\$795,582	\$4,289,591
	Perrysburg	\$123,593	\$119,444	\$115,295	\$111,020	\$106,871	\$576,225
Townships	Middleton Twp	\$408,483	\$394,770	\$381,057	\$366,929	\$353,216	\$1,904,455
	Troy Twp	\$219,439	\$212,073	\$204,706	\$197,116	\$189,749	\$1,023,083
	Webster Twp	\$76,465	\$73,898	\$71,331	\$68,686	\$66,119	\$356,499
County	Wood	\$1,279,926	\$1,236,958	\$1,193,990	\$1,149,720	\$1,106,752	\$5,967,346
Career Technical Center							
Municipalities							
All County Jurisdictions		\$4,887,424	\$4,723,349	\$4,559,275	\$4,390,229	\$4,226,155	\$22,786,432



Tom Jelepis <tjelepis@gmail.com>

## **NEXUS Tax One Pagers**

4 messages

Kristen Bussell < kristen.bussell@hickspartners.com>

Thu, Jul 7, 2016 at 6:21 PM

To: "berroterangroup@att.net" <berroterangroup@att.net>, "jurbancich@yahoo.com" <iurbancich@yahoo.com> "kim@theredferngroup.com" <kim@theredferngroup.com>

<jurbancich@yahoo.com>, "kim@theredferngroup.com" <kim@theredferngroup.com>, "mwagoner@slklaw.com" <mwagoner@slk-law.com>, "tjelepis@gmail.com" <tjelepis@gmail.com>, Tony Brigano <tony.brigano@hickspartners.com>, "emikkelson@gmail.com" <emikkelson@gmail.com>, Ian Nickey <ian.nickey@hickspartners.com>

Cc: Brian Hicks <a href="mailto:spartners.com">brian Hicks <a href="

All,

Thank you for your patience throughout the process of getting the one pagers approved and distributed for use.

The attached zipped folder contains one pagers for each affected county in Ohio and Michigan. It also contains a PDF of both the Ohio and Michigan tax studies. These studies will eventually be available online, but for now please feel free to share the PDF of the study until it has been uploaded to the website.

Tom – I got your email about possibly recommending language to use with electeds when sharing this information. I will work with Adam to develop something, but I wanted to get these out to all of you today.

Should you have any questions, please do not hesitate to contact me.

Thanks again,

Kristen Bussell

Hicks Partners, LLC

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Columbus, OH 43215

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