Value per acre map of Auckland, New Zealand

The Economics of Land Use in Florida
DNA
GREETINGS from ASHEVILLE N.C.
The 3 T’s – Trains, Tourism, & Tuberculosis
In the 70’s and 80’s our downtown died
In the 70’s and 80’s our downtown died.

Asheville’s de facto motto was:

“That will never work here - don’t even try.”
Public Interest Projects

Salsa's & Zambras

City Seeds

1941 - 11/19/2001

Julian Price

the Alternative Reading Room

The Mountain Xpress

the Dogwood Fund

URBAN3

51 Biltmore

Downtown benches

The Orange Peel

YWCA

The Public Service Building

The Laughing Seed
In God we trust; everyone else, bring data.

Mayor Michael Bloomberg
Land Production
For 40 years this building remained vacant...... its tax value in 1991 was just over $300,000

Today the building is valued at over $11,000,000 an increase of over 3500% in 15 years The lot is less than 1/5 acre
Asheville Walmart

Downtown

$11,000,000 Tax Value
Asheville Walmart

$20,000,000 Tax Value

Downtown

$11,000,000 Tax Value
<table>
<thead>
<tr>
<th>Property</th>
<th>Land Consumed (acres)</th>
<th>Total Property Taxes/Acre</th>
<th>City Sales Taxes/Acre</th>
<th>Residents/Acre</th>
<th>Jobs/Acre</th>
<th>Tax Value</th>
</tr>
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<tbody>
<tr>
<td>Asheville Walmart</td>
<td>0.2</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$20,000,000</td>
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<tr>
<td>Downtown</td>
<td></td>
<td></td>
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<td></td>
<td>$11,000,000</td>
</tr>
</tbody>
</table>
Asheville Walmart

$20,000,000 Tax Value

34

Land Consumed (acres)

$6.5k

Total Property Taxes/Acre

Downtown

$11,000,000 Tax Value

0.2

$634k
Asheville Walmart

$20,000,000 Tax Value

Land Consumed (acres)

0.2

Total Property Taxes/Acre

$6.5k

City Sales Taxes/Acre

$48k $84k

Residents/Acre

0 90

Downtown

$11,000,000 Tax Value

$634k

URBAN3
Scary Math
How do you compare cars?

- **Toyota Prius**: 571 miles per tank
- **Bugatti Veyron SS**: 390 miles per tank
- **Rolls-Royce Phantom Drophead**: 380 miles per tank
- **Ford F150 Lariat LTD**: 648 miles per tank
- **1955 BMW Isetta**: 245 miles per tank
How do you compare cars?

1. Ford F150 Lariat LTD
   648 miles per tank

2. Toyota Prius
   571 miles per tank

3. Bugatti Veyron SS
   390 miles per tank

4. Rolls-Royce Phantom Drophead
   380 miles per tank

5. 1955 BMW Isetta
   245 miles per tank
How do you compare cars?

Ford F150 Lariat LTD
13/18 mpg

Toyota Prius
51/48 mpg

Rolls-Royce Phantom Drophead
11/18 mpg

1955 BMW Isetta
50/70 mpg

Bugatti Veyron SS
8/14 mpg
How do you compare cars?

1. Ford F150 Lariat LTD
   13/18 mpg

2. Toyota Prius
   51/48 mpg

3. 1955 BMW Isetta
   50/70 mpg

4. Rolls-Royce Phantom Drophead
   11/18 mpg

5. Bugatti Veyron SS
   8/14 mpg
A person who won’t read has no advantage over one who can’t read.

Mark Twain
Are we literate about tax policy?

A person who won’t read has no advantage over one who can’t read.

Mark Twain
Question:

But why does tax policy matter?
Asheville CBD Taxable Value

- 1991: $104M
- 2000: $350M
- 2007: $552M
- 2010: $665M
- 2013: $648M
Asheville CBD Taxable Value

- **1991**: $104M
- **2000**: $350M
- **2007**: $552M
- **2010**: $665M
- **2013**: $648M

The term 'renovation' is highlighted.
Asheville's de facto motto was:

“That will never work here - don’t even try.”
DON’T TRUST THIS GROUP OF LYING POLITICIANS!

THE GREAT RIVER GRAB HAS BEGUN!
DON’T BE FOOLED BY THESE CHARLETANS!

THIS CORRUPT GROUP NEEDS TO RESIGN ALONG WITH THEIR AARRC RIVER COMMITTEE

HELP US FIGHT!
AshevilleRiverGate.com
At Home (Primer)
The family community

At School
The school community

In the Neighborhood
The neighborhood community

In City, Town, and Country
The local, metropolitan area, and county communities

In All Our States
The state community and regions of states

In the Americas
The national and inter-American communities

Beyond the Americas
Nations and regions of nations across the Atlantic and across the Pacific

Living and Learning in Third Grade and Guidebook to accompany IN CITY, TOWN, AND COUNTRY

by Paul R. Hanna, Genevieve Anderson Hoyt, and Clyde F. Kohn

William S. Gray, Reading Advisor

Scott, Foresman and Company Chicago, Atlanta, Dallas, Palo Alto, Fort Lawn, N.J.

Every county has a courthouse located in the county seat. Among the government responsibilities carried on by all counties, one finds provision for election machinery, the assessment and collection of taxes, the administration of justice through the courts, the preservation of peace and property through law enforcement agencies, and the recording and custody of such legal documents as deeds and birth certificates.

The pattern varies from state to state, counties are usually responsible to some degree for educational, library, health, and welfare services; for agricultural and conservation services for the construction and maintenance of county roads and bridges; for the establishment and maintenance of county parks; and for land zoning. In studying the functions performed by your county, you will no doubt find that there is a duplication of services, an overlapping of jurisdictions, and a lack of coordination between the county and the local communities within the county in the performance of certain functions. Throughout our nation, these are problems to which attention is being given by many groups.

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YOUR SOCIAL STUDIES PROGRAM

The selected and directed teaching-learning experiences that you provide in social studies this year will emphasize the city, town, or village of which your neighborhood (school district) is a part and the larger county community of which your local community is a part. As the children learn how living goes on in these communities, their attitudes will change and so will their behavior. And at the same time, as members of their family, their school, and their neighborhood communities, they will continue to add to experiences to those which they have already accumulated. So, before you begin planning your year’s program for which it City, Town, and Country provides the stimulus, you will want to acquaint yourself with the social-studies experiences your children have had during their two or three previous years in school.

COMMUNITIES EMPHASIZED

For the first few months in first grade, as described in Between Two Worlds, the social-studies program was based on these experiences which normally occur in the first-grade classroom. This program was followed by organized learning experiences which emphasized living in family groups. The content for the home and family community emphasized came from two sources: (1) the text and pictures found in At Home, which describe the members of the family as they engaged in the basic human activities, and (2) the everyday experiences of children as members of real families. During the latter part of the school year, the teaching-learning experiences concerned with living in the school community constituted the social-studies program for your boys and girls. At School and the events occurring in the children’s own school formed the content for the school community. From both sources, the children acquired understandings, attitudes, values, and behavior traits that contributed to responsible citizenship. At the same time, readiness was established for a better understanding of the neighborhood community of which the children’s homes and school are a part.

GLANCING BACK

From birth, your boys and girls have been learning to live with others in a family group. Upon starting school, they began learning to live with others in a school group. Last year, they began going home to the store, library, playground, and other places in the neighborhood; thus, they began to assume some responsibilities as members of their neighborhood community. These groups are the first groups to which children belong and to which, with or without guidance, they must learn to adjust. Moreover, children’s problems in learning to adjust to personality and behavior to the demands of these groups are complicated. For these reasons, The Basic Social Studies Program of the Curriculum Foundation Series for Grades One and Two were so planned to emphasize the universal concerns of home, school, and neighborhood.
Every county has a courthouse located in the county seat. Among the government responsibilities carried on by all counties, one finds provision for election machinery, the assessment and collection of taxes, the administration of justice through the courts, the protection of persons and property through law enforcement agents, and the recording and custody of such legal documents as deeds and birth certificates.

While the pattern varies from state to state, counties are usually responsible to some degree for educational, library, health, and welfare services; for agricultural and conservation services; for the construction and maintenance of county roads and bridges; for the establishment and maintenance of county parks; and for land zoning.

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The selected and directed teaching-learning experiences that you provide in social studies this year will emphasize the city, town, or village of which your neighborhood (school district) is a part and the larger county community of which your local community is a part. As the children learn how living goes on in these communities, each attitude will change and so will their behavior. And, at the same time, as members of their family, their school, and their neighborhood community, they will continue to add experiences to those which they have already accumulated. So, before you begin planning your year’s programs for which In City, Town, and Country provides the springboard, you will want to acquaint yourself with the social-studies experiences your children have had during their two or three previous years in school.

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Getting a New School

There were many children in Middletown. Every year, there were more and more children in the schools.

When the new factory was built, many new families moved to Middletown and built homes near the factory. Then there were even more children to go to school.

In some schools, there were too many children in each room. In one school, some of the children went to school only in the morning, and others went only in the afternoon. Some children went to school in rooms in churches. Some went to school in rooms over one of the stores.

Middletown needed a new school.

Many people thought that Middletown should build a new school. But others thought that it would cost too much to build another school.

Mr. Canfield lived next door to the Allens. He did not want to build a new school. He said, "Our taxes are too high now. If we build a new school, we will need more teachers and more of everything it takes to run the schools. Then we will have to pay still higher taxes."

But many of the people did not feel this way. They wanted a new school, and they wanted more teachers even if they had to pay higher taxes.

The people on the Middletown school board thought that a new school had to be built.

At a board meeting, they talked about how much a new school would cost. They talked about how much higher taxes would have to be.

Then they said, "All the people in Middletown must know these things. They must know what a new school would do for the community, too. Then, the people must tell us what to do."
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Middletown needed a new school.

"Give four good reasons for building a new school."

"Why would people have to pay higher taxes if a new school were built?"

"Why were some people against paying higher taxes?"

Mr. Canfield lived next door to the Allens. He did not want to build a new school. He said, "Our taxes are too high now. If we build a new school, we will need more teachers and more of everything it takes to run the schools. Then we will have to pay still higher taxes."

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"Most things did not the Middletown school board think people should know before they decided about building the school?"
tragically limited in their knowledge of the world

Remember, too, that many children whether urban or rural, and regardless of region, are tragically limited in their knowledge of the world and that their world is largely that of the space in which they live and operate. So capitalize upon the experiences which they have had even as you try to broaden the children’s understandings and guide their behavior.

These are some of the significant ways in which environmental factors influence the experiences of boys and girls, causing them to feel and act as they do, and so to differ. In your particular third grade, each youngster will respond to every teaching-learning experience centering around

for learning?”

The attractiveness of your classroom—the plants in the window, gay touches of color, bright pictures, and other evidences of an inviting room—is part of your children’s learning environment.

The social climate of your classroom—the way children are welcomed and helped to get acquainted, the way daily routines are carried on, the way you develop standards and teach observation of rules, and the way children’s basic needs are met—is a part of your children’s learning environment.

Whether you are in a new building or an old one, your task is to create an environment that invites learning. You begin the year with a recently cleaned, but bare, room. There is nothing on the walls, on the window sills, on the bookshelves, or in the corners. What you do to transform this room into an inviting learning environment depends on your skill and resources. The results reflect your teaching personality. If you set up interest centers, display books, hang gay pictures, and set flowerpots in the windows, then

YOU AND YOUR CHILDREN | 19
tragically limited in their knowledge of the world
What is a City?
What is a City?
Incorporate (in'kôr-pə-rāt)  
VERB  
Constitute (a company, city, or other organization) as a legal corporation.  
Source: Oxford Dictionary
“The United States is the largest corporation in the world.”

Joe Biden
United States Vice President
Late Show: 12/6/2016
Life is a game. Money is how we keep score.

Ted Turner
Asheville is 6X >

Life is a game. Money is how we keep score.
Ted Turner
**County Property Taxes/Acre**

Ratio Difference of 60 City Sample Set, in 21 States (+ a Province)

- **Residential**
- **Commercial**
- **Mixed-Use**

<table>
<thead>
<tr>
<th>Category</th>
<th>Average Tax/Acre</th>
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</thead>
<tbody>
<tr>
<td>County S-F</td>
<td>$1.00</td>
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<tr>
<td>City S-F</td>
<td>$5.50</td>
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<td>Walmart</td>
<td>$6.70</td>
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<tr>
<td>Mall or strip</td>
<td>$9.30</td>
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<tr>
<td>Mixed-Use (2 Story)</td>
<td>$47.80</td>
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<tr>
<td>Mixed-Use (3 Story)</td>
<td>$95.00</td>
</tr>
<tr>
<td>Mixed-Use (6 Story)</td>
<td>$274.00</td>
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</table>
Walmart = House Cat
Question:

But why don’t people see that?
Fiber architecture of the brain.
Measured from diffusion spectral imaging (DSI).

Human Connectome Project
Fiber architecture of the brain.
Measured from diffusion spectral imaging (DSI).

- up-down
- left-right
- anterior-posterior

DSI Studio
Fiber architecture of the brain.
Measured from diffusion spectral imaging (DSI).

Human Connectome Project
Fiber architecture of the brain.
Measured from diffusion spectral imaging (DSI).

DSI Studio
Asheville, North Carolina
Taxable Value per Acre
Buncombe County, NC

Value Per Acre ($)

- Not Taxable
- < 170,000
- 170,001 - 420,000
- 420,001 - 760,000
- 760,001 - 1.2M
- 1.2M - 2M
- 2M - 3.5M
- 3.5M - 6.2M
- 6.2M - 12M
- 12M - 20M
- > 20M
Taxable Value per Acre
Buncombe County, NC

<table>
<thead>
<tr>
<th>Value Per Acre ($)</th>
<th>Taxable Value per Acre ($)</th>
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<tbody>
<tr>
<td>Not Taxable</td>
<td></td>
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<tr>
<td>&lt; 170,000</td>
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<tr>
<td>170,001 - 420,000</td>
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<td>420,001 - 760,000</td>
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<tr>
<td>760,001 - 1.2M</td>
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<tr>
<td>1.2M - 2M</td>
<td></td>
</tr>
<tr>
<td>2M - 3.5M</td>
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<tr>
<td>3.5M - 6.2M</td>
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<tr>
<td>6.2M - 12M</td>
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<tr>
<td>12M - 20M</td>
<td></td>
</tr>
<tr>
<td>&gt; 20M</td>
<td></td>
</tr>
</tbody>
</table>
show.  don’t tell.
But that’s NC, Florida is different!
Florida Property Taxes

FOR DUMMIES

A Reference for North Carolinians!
Florida Property Taxes for North Carolinians

This is how NC's system works.
Florida Property Taxes for North Carolinians

Assessed Value = $100k

Commercial

Residential
Florida Property Taxes

Assessed Value = $100k

City Mill Rate

Commercial: 4.4

Residential: 4.4
Florida Property Taxes for North Carolinians

Assessed Value = $100k

County Mill Rate

- Commercial: 8.3
- Residential: 8.3
Florida Property Taxes
for North Carolinians

Assessed Value = $100k

Total Mill Rate

Commercial 12.7
Residential 12.7
Florida Property Taxes for North Carolinians

Assessed Value = $100k

Exemptions

Commercial** or Non-Primary Residential

Residential (Primary)

**Apartments too!
Florida Property Taxes for North Carolinians

Assessed Value = $100k

Commercial**

or Non-Primary Residential

Residential (Primary)

Exemptions

0%

**Apartments too!
Florida Property Taxes

For North Carolinians

Commercial**

or Non-Primary Residential

Residential (Primary)

Assessed Value = $100k

Exemptions

0%

Homestead exemption off the top.

-$25,000

**Apartments too!
Florida Property Taxes for North Carolinians

Assessed Value = $100k

Exemptions

0%

... Plus a 2nd Exemption!

Commercial** or Non-Primary Residential

Residential (Primary)

**Apartments too!
Florida Property Taxes for North Carolinians

Assessed Value = $100k

Commercial** or Non-Primary Residential

Residential (Primary)

Exemptions

0%

... Plus a 2nd Exemption!

-$25,000

**Apartments too!
Florida Property Taxes

FOR
North Carolinians

Actual (Market) Value = $100k

Commercial**
or Non-Primary
Residential

Taxable Value

$100,000

A total exemption of 50% of value!

$50,000

Residential
(Primary)

**Apartments too!
Florida Property Taxes for North Carolinians

Assessed Value = $100k

- **Commercial** or Non-Primary Residential
  - Taxable Value: $100,000
- Residential (Primary)
  - Taxable Value: $25,000

If you're a senior, you get an additional $25k!
Florida Property Taxes for North Carolinians

Assessed Value = $100k

Commercial** or Non-Primary Residential
City Property Tax
$1,270

Residential (Primary)
City Property Tax
$635

**Apartments too!
Florida Property Taxes for North Carolinians

Commercial** or Non-Primary Residential: $1,270
Residential (Primary): $635

Assessed Value = $100k

**Apartments too! Commercial pays 200% that of residential!
Wait!
There's more!
Florida Property Taxes for North Carolinians

Commercial** or Non-Primary Residential

Residential (Primary)

Assessed Value = $100k

Annual increase value cap

10%

Lesser of CPI or 3%

**Apartments too!
Florida Property Taxes

for North Carolinians

Commercial**
or Non-Primary Residential

Residential (Primary)

Assessed Value = $100k

Annual increase value cap

10%

Lesser of CPI or 3%

**Apartments too!

Commercial can grow 3x more than residential!
Save Our Homes Amendment
Brevard County, FL

- Market Valuation
- Assessed Valuation

Values range from $15 billion to $35 billion over the years 2004 to 2017.
Save Our Homes Amendment
Brevard County, FL

Disparity:
$14b

2006

Disparity:
$14b
Case Study: Economic MRI®
2017

West Palm Beach, Florida
Taxable Value Per Acre
West Palm Beach, FL

- Okeechobee Blvd.
- I-95
- US-1
- Turnpike
- Jupiter
- PB Gardens
- Downtown WPB
- Lake Worth
- Delray Beach
- Boca Raton
- Lake Worth
- PB Gardens
- Downtown WPB
- US-1
- I-95
- Turnpike
2.3 acres of the Anthony Building would equal the 2.6 acre Darth Vader
Trump's Municipal Productivity
The Donald per Acre

- **Trump Plaza Towers (3.4)**
  - $29,602,278 value per acre

- **Mar-a-Lago (17.5)**
  - $1,064,929 value per acre

- **Trump International Golf Course (279)**
  - $0 value per acre
Trump’s Municipal Productivity
The Donald per Acre

Trump Plaza Towers (3.4)
$29,602,278 value per acre

Mar-A-Lago (17.5)
$1,064,929 value per acre

Trump International Golf Course (279)
$0 value per acre

The Donald ($119.6M on 300 acres)
$399,338 value per acre
Trump’s Municipal Productivity
The Donald per Acre

The Donald ($119.6M on 300 acres)
$399,338 value per acre

NW Neighborhood Shotgun Houses
$618,413 Value per Acre
Winter Haven, Florida
These Two
Polk County, FL
Valuation comparison

DeWitt Taylor Building
$87,105 taxes per acre

Super Walmart
$8,647 taxes per acre
Polk County, FL
Valuation comparison

DeWitt Taylor Building
$87,105 taxes per acre

DeWitt Taylor Building
$87,105 taxes per acre

Beymer Building
$227,583 taxes per acre

Super Walmart
$8,647 taxes per acre
Case Study: Economic MRI®
2017

Gainesville, Florida
vision
creativity
& hard work
CRA Value Change
Gainesville, FL

University Heights
/College Park

Taxable Value: $170,411,144
Size (Acres): 472
Percent Taxable: 70%
Peak VPA: $23,214,773
Avg. Value Per Acre: $1,240,292

Growth (2007-2016): 19%
CRA Value Change
Gainesville, FL

University Heights / College Park:
Taxable Value: $170,418,114
Size (Acres): 472
Percent Taxable: 70%
Peak VPA: $23,214,773
Avg. Value Per Acre: $1,240,292
Growth (2007-2016): 19%

5th Ave / Pleasant St:
Taxable Value: $52,108,853
Size (Acres): 159
Percent Taxable: 76%
Peak VPA: $3,903,965
Avg. Value Per Acre: $431,647
Growth (2007-2016): 25%

Downtown:
Taxable Value: $2,19,009,513
Size (Acres): 376
Percent Taxable: 61%
Peak VPA: $31,461,452
Avg. Value Per Acre: $958,581
Growth (2007-2016): 43%
CRA Value Change
Gainesville, FL

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<thead>
<tr>
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<tbody>
<tr>
<td>University Heights</td>
<td>$5,104,213,060</td>
<td>24,290</td>
<td>67%</td>
<td>$31,481,542</td>
<td>$210,133</td>
<td>-3%</td>
</tr>
<tr>
<td>College Park</td>
<td>$17,041,114</td>
<td>472</td>
<td>70%</td>
<td>$231,47,733</td>
<td>$1,240,292</td>
<td>19%</td>
</tr>
<tr>
<td>5th Ave / Pleasant St</td>
<td>$52,108,863</td>
<td>159</td>
<td>76%</td>
<td>$3,903,965</td>
<td>$431,647</td>
<td>25%</td>
</tr>
<tr>
<td>Downtown</td>
<td>$219,006,513</td>
<td>376</td>
<td>61%</td>
<td>$31,481,542</td>
<td>$953,581</td>
<td>43%</td>
</tr>
<tr>
<td>Eastside</td>
<td>$109,360,813</td>
<td>1808</td>
<td>59%</td>
<td>$1,600,315</td>
<td>$108,494</td>
<td>-3%</td>
</tr>
</tbody>
</table>
CRA Value Change
Gainesville, FL

City
Taxable Value: $5,104,213,060
Size (Acres): 24,290
Percent Taxable: 67%
Peak VPA: $31,481,542
Avg. Value Per Acre: $210,133
Growth (2007-2016): -3%

County
Taxable Value: $11,124,375,848
Size (Acres): 949,934
Percent Taxable: 77%
Peak VPA: $31,481,542
Avg. Value Per Acre: $24,139
Growth (2007-2016): -5%

University Heights /College Park
Taxable Value: $170,411,114
Size (Acres): 472
Percent Taxable: 70%
Peak VPA: $23,214,773
Avg. Value Per Acre: $1,240,292
Growth (2007-2016): 19%

5th Ave / Pleasant St
Taxable Value: $52,108,863
Size (Acres): 159
Percent Taxable: 76%
Peak VPA: $5,903,965
Avg. Value Per Acre: $31,647
Growth (2007-2016): 25%

Downtown
Taxable Value: $239,005,513
Size (Acres): 376
Percent Taxable: 61%
Peak VPA: $31,481,542
Avg. Value Per Acre: $953,581
Growth (2007-2016): 43%

Eastside
Taxable Value: $109,360,813
Size (Acres): 1808
Percent Taxable: 59%
Peak VPA: $1,660,515
Avg. Value Per Acre: $108,494
Growth (2007-2016): -3%
Case Study: Economic MRI®
2019

Collier County, Florida
Value Per Acre
Collier County, FL

Map created by Urban3. Data provided by Collier County.
Collier County
2305 Square Miles
Collier County, FL

- Collier County: 2305 Square Miles
- Rhode Island: 1,214 Square Miles

Map created by Urban3. Data provided by US Census
Collier County, FL

Collier County
2305 Square Miles

Rhode Island
1,214 Square Miles

Delaware
1,982 Square Miles

Map created by Urban3. Data provided by US Census
Size Comparison
Collier County, FL

<table>
<thead>
<tr>
<th>Location</th>
<th>Area Size</th>
</tr>
</thead>
<tbody>
<tr>
<td>Collier County</td>
<td>2305 Square Miles</td>
</tr>
<tr>
<td>Rhode Island</td>
<td>1,214 Square Miles</td>
</tr>
<tr>
<td>Delaware</td>
<td>1,982 Square Miles</td>
</tr>
<tr>
<td>Connecticut</td>
<td>5567 Square Miles</td>
</tr>
</tbody>
</table>

Map created by Urban3. Data provided by US Census.
Question:

But what about retail?
Des Moines Style Breakdown

Bloomington

St. Paul

Mall of America

Airport

Downtown Minneapolis

Retail Tax per Acre
Twin Cities, MN
<table>
<thead>
<tr>
<th>location</th>
<th>2009 sales (2016 $)</th>
<th>acres</th>
<th>sales/acre</th>
<th>rank</th>
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<tbody>
<tr>
<td>downtown west</td>
<td>218,735,870</td>
<td>194</td>
<td>1,127,504</td>
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<tr>
<td>downtown west</td>
<td>61,610,238</td>
<td>93</td>
<td>662,476</td>
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<tr>
<td>southtown shopping center</td>
<td>51,905,151</td>
<td>328</td>
<td>158,249</td>
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<tr>
<td>st paul capital area</td>
<td>28,912,571</td>
<td>271</td>
<td>106,608</td>
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<td>mall of america</td>
<td>45,133,562</td>
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<td>103,795</td>
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<td>best buy hq</td>
<td>9,008,989</td>
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<td>91,928</td>
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<tr>
<td>downtown st paul</td>
<td>27,258,598</td>
<td>322</td>
<td>84,654</td>
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<tr>
<td>core dinkytown</td>
<td>2,752,183</td>
<td>34</td>
<td>80,947</td>
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<tr>
<td>downtown west</td>
<td>4,549,523</td>
<td>58</td>
<td>78,440</td>
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<tr>
<td>st anthony</td>
<td>5,315,479</td>
<td>70</td>
<td>75,935</td>
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<tr>
<td>centennial lakes</td>
<td>9,752,794</td>
<td>137</td>
<td>71,188</td>
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<td>midway</td>
<td>6,147,811</td>
<td>87</td>
<td>70,664</td>
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<tr>
<td>southdale center/gallerina edina mall</td>
<td>22,780,185</td>
<td>136</td>
<td>62,755</td>
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<tr>
<td>bloomington/centennial lakes</td>
<td>9,214,773</td>
<td>149</td>
<td>61,844</td>
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<tr>
<td>downtown west</td>
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<td>41</td>
<td>61,105</td>
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<tr>
<td>uptown</td>
<td>1,890,604</td>
<td>31</td>
<td>60,987</td>
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<tr>
<td>bloomington big box</td>
<td>10,913,128</td>
<td>196</td>
<td>55,679</td>
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<tr>
<td>west end mall</td>
<td>14,624,460</td>
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<td>43,917</td>
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<td>eden prairie mall</td>
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<tr>
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<td>st paul airport</td>
<td>25,843,365</td>
<td>1,343</td>
<td>19,243</td>
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<tr>
<td>ridgedale center mall</td>
<td>20,461,526</td>
<td>1,797</td>
<td>11,386</td>
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<tr>
<td>airport</td>
<td>21,427,251</td>
<td>4,246</td>
<td>5,046</td>
<td>373</td>
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</tbody>
</table>
Retail Tax per Acre
7- County Metropolitan Area, MN

Retail Tax:
Regional! Downtown (West)
Question:

But you just want big buildings.
Case Study: Economic MRI™, Value Capture Analysis
2015

Charleston, South Carolina
Beaches tuned out
Declaration of Independence

July 4, 1776

240 years ago
Built ca: 1686

Revolutionary

Tavern Wine and Spirits
$13,394,415 Value per Acre

Walmart
$866,760 value per acre
Pre-1776 Taxable Value Per Acre
Charleston, SC MSA
Pre-1776 Taxable Value Per Acre
Charleston, SC MSA

Detail Map
Pre-1776 Tax Productivity
Charleston, SC MSA

<table>
<thead>
<tr>
<th>Years</th>
<th>Acres</th>
<th>Value</th>
<th>Value/Acre</th>
<th>County Taxes 2015</th>
</tr>
</thead>
<tbody>
<tr>
<td>&gt; 1776</td>
<td>20.95</td>
<td>$344M</td>
<td>$16,440,700</td>
<td>$631,000</td>
</tr>
<tr>
<td></td>
<td>1776</td>
<td>&gt; 1776</td>
<td></td>
<td></td>
</tr>
<tr>
<td>------------------</td>
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Pre-1776 Tax Productivity
Charleston, SC MSA

Detail Map
### Pre-1776 Tax Productivity

**Charleston, SC MSA**

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**Charleston, SC MSA**

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Walmart (at Tanger)

$866,760 value per acre

Born: 2005

**Detail Map**
### Pre-1776 Tax Productivity
Charleston, SC MSA

#### Walmart (at Tanger)
$866,760 value per acre
Born: 2005

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**Pre-1776 Tax Productivity**  
**Charleston, SC MSA**

Walmart (at Tanger)  
$866,760 value per acre  
Born: 2005

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### Pre-1776 Tax Productivity
Charleston, SC MSA

| Walmart (at Tanger) | $866,760 value per acre | Born: 2005 |

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**Pre-1776 Tax Productivity**  
Charleston, SC MSA

---

**Walmart (at Tanger)**  
$866,760 value per acre  
Born: 2005

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<tr>
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<td>$47,000</td>
<td>$631,000</td>
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</table>

13x the County Taxes

Detail Map
But my community doesn’t want density!
Case Study: Economic MRI®
2014

Gwinnett County, Georgia
What are the numbers for Gwinnett County?
4 Dirty Words in Gwinnett County:
4 Dirty Words in Gwinnett County:
1. Urban
4 Dirty Words in Gwinnett County:
1. Urban
2. City
4 Dirty Words in Gwinnett County:
1. Urban
2. City
3. Town
4 Dirty Words in Gwinnett County:
1. Urban
2. City
3. Town
4. Municipal
Density - People per Square Mile

Gwinnett, GA
1,871 people/Sq.Mi.

Source: US Census
Density - People per Square Mile

Gwinnett, GA
1,871 people/Sq.Mi.

Source: US Census
Density - People per Square Mile

DeKalb, GA
2,740 people/Sq. Mi.

Gwinnett, GA
1,871 people/Sq. Mi.

Source: US Census
Density - People per Square Mile

- DeKalb, GA: 2,740 people/Sq. Mi.
- Gwinnett, GA: 1,871 people/Sq. Mi.
- Mecklenburg, NC: 1,756 people/Sq. Mi.
- Davidson, TN: 1,243 people/Sq. Mi.
- Travis, TX: 1,034 people/Sq. Mi.
- Wake, NC: 992 people/Sq. Mi.
- Buncombe, NC: 344 people/Sq. Mi.
- Orange, NC: 313 people/Sq. Mi.

Source: US Census
Gwinnett County, GA
Total Value Per Acre

2014
Orange County, NC
Total Value Per Acre

Carrboro
Chapel Hill

2014
Gwinnett County, GA
Total Value Per Acre (elevation)

Total Value Per Acre

0
1 - 50,000
50,001 - 250,000
250,001 - 500,000
500,001 - 750,000
750,001 - 1,000,000
1,000,001 - 1,500,000
1,500,001 - 2,000,000
2,000,001 - 3,000,000
3,000,001 - 4,000,000
4,000,001 - 6,000,000
Downtown Row (Assessed)

Bank of Buford
Assessed
$ 7,771,429/acre
Highest Value of in Each Community

(Value/acre of individual parcel)

Austin: $476,000,000
Nashville: $192,000,000
Charlotte: $149,799,855
Raleigh: $110,067,562
Chapel Hill: $52,007,048
Asheville: $46,226,906
Gwinnett: $7,771,429
Right now, if you could choose, which of the following would you prefer to live in:
This is still 24% of the average market preference. (about 80,000 units for Gwinnett County)
Townhouse Typology
Louisberg Sq. - Boston, MA

Value/Acre
$161M
County Comparisons

Total Value Per Acre

Nashville

Davidson County, TN
pop. 648,300
1,243 people/sq.mi.

Austin

Travis County, TX
pop. 1,096,000
1,034 people/sq.mi.

Lawrenceville

Gwinnett County, GA
pop. 812,000
1,874 people/sq.mi.
County Comparisons
Total Value Per Acre

Gwinnett County, GA
pop. 812,000
1,874 people/sq.mi.

Nashville
Davidson County, TN
pop. 648,300
1,243 people/sq.mi.

Austin
Travis County, TX
pop. 1,096,000
1,034 people/sq.mi.

Lawrenceville
Gwinnett County, GA
pop. 812,000
1,874 people/sq.mi.
County Comparisons

Total Value Per Acre

2014

Gwinnett County, GA
pop. 812,000
1,874 people/sq.mi.

Travis County, TX
pop. 1,096,000
1,034 people/sq.mi.

Davidson County, TN
pop. 648,300
1,243 people/sq.mi.

Nashville

Austin

Lawrenceville

$192M/acre
County Comparisons
Total Value Per Acre

Gwinnett County, GA
- pop. 812,000
- 1,874 people/sq.mi.
- $192M/acre

Nashville
- Davidson County, TN
- pop. 648,300
- 1,243 people/sq.mi.
- $192M/acre

Austin
- Travis County, TX
- pop. 1,096,000
- 1,034 people/sq.mi.
- $476M/acre

Lawrenceville
- pop. 812,000
- 1,874 people/sq.mi.
County Comparisons

Total Value Per Acre

2014

Davidson County, TN
pop. 648,300
1,243 people/sq.mi.

$192M/acre

Travis County, TX
pop. 1,096,000
1,034 people/sq.mi.

$476M/acre

Gwinnett County, GA
pop. 812,000
1,874 people/sq.mi.

$8M/acre
Question:

But we’re growing, and we have plenty of income!
Case Study: Fiscal MRI®

Lafayette, Louisiana
Orderly but dumb, to go. Please!
“It's déjà vu all over again”  - Yogi Berra
“It's déjà vu all over again” - Yogi Berra
“It's déjà vu all over again”  - Yogi Berra
“It's déjà vu all over again”  - Yogi Berra
This is the relative necessity of all trips in the network.
“It’s not where you live; it’s what you believe.”

Jared Bellerd
Lafayette Councilman
“It’s not where you live; it’s what you believe.”

Jared Bellerd
Lafayette Councilman

There is no such thing as an infrastructure fairy.

Kevin Blanchard
World’s Greatest Public Works Director
“It’s not where you live; it’s what you believe.”

Jared Bellerd
Lafayette Councilman

There is no such thing as an infrastructure fairy.

Kevin Blanchard
World’s Greatest Public Works Director
Assets*

* According to the Municipal Finance Standards (CAFR)
Assets

* According to the Municipal Finance Standards (CAFR)
Assets*

* According to the Municipal Finance Standards (CAFR)
Assets*

* According to the Municipal Finance Standards (CAFR)
Assets*

* According to the Municipal Finance Standards (CAPF)
Accumulated 50 Year Total
(2015) Lafayette, LA

- Capital Revenue: $55,585,797
- Road Cost: ($990,281,226)
Accumulated 50 Year Total
(2015) Lafayette, LA

$55,585,797
Capital Revenue

($990,281,226)
Road Cost

17.8x
Accumulated 50 Year Total
(2015) Lafayette, LA

Road Cost
($990,281,226)

Capital Revenue
$55,585,797

This is committed to debt service

17.8x
Expense and Revenue Ratio
Lafayette Parish, LA

Downtown

Revenues
Expenses
Operating Expense Ratio (Total)
Lafayette Parish, LA

Mall

Downtown
<table>
<thead>
<tr>
<th>Population</th>
<th>Feet of pipe/person</th>
<th>Fire Hydrants/1,000 people</th>
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<tbody>
<tr>
<td>1949</td>
<td></td>
<td></td>
</tr>
<tr>
<td>33,500</td>
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Source: Sanborn Maps and LCG Records
<table>
<thead>
<tr>
<th>Year</th>
<th>Population</th>
<th>Feet of pipe/person</th>
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<tr>
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<td>Source: Sanborn Maps and LCG Records</td>
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</tr>
<tr>
<td>2015</td>
<td>121,000</td>
<td>50</td>
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</tbody>
</table>

Source: Sanborn Maps and LCG Records
<table>
<thead>
<tr>
<th>Year</th>
<th>Population</th>
<th>Feet of pipe/person</th>
<th>Fire Hydrants/1,000 people</th>
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</table>

Source: Sanborn Maps and LCG Records

Increase: 350%
Population

1949: 1,000%
33,500

2015: 1,000%
121,000

Feet of pipe/person

1949: 51.3
5

2015: 51.3
50

Fire Hydrants/1,000 people

1949: 2.4

2015: 51.3

Source: Sanborn Maps and LCG Records
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Source: Sanborn Maps and LCG Records
Your Median Household income

350%

1,000%

2,140%

Population

Feet of pipe/person

Fire Hydrants/1,000 people

Source: US Census Bureau and Stanford University adjusted to 2015 net present value.
Your Median Household income

Source: US Census Bureau and Stanford University adjusted to 2015 net present value.
Your Median Household income

$27,700

Source: US Census Bureau and Stanford University adjusted to 2015 net present value.
Your Median Household income

$27,700

Source: US Census Bureau and Stanford University adjusted to 2015 net present value.
Your Median Household income

1950

$27,700

2015

$45,000

Source: US Census Bureau and Stanford University adjusted to 2015 net present value.
Your Median Household income

1950

$27,700

2015

$45,000

Source: US Census Bureau and Stanford University adjusted to 2015 net present value.
Question:

But that’s just an isolated condition!
Case Study: Economic MRI®, Fiscal MRI®, Policy Analytics
2014-2019

Lancaster, California
LANCASTER:

Paved Roads
City of Lancaster, CA

LANCASTER

Los Angeles

LA COUNTY
Paved Roads
City of Lancaster, CA

LANCASTER:

LANCASTER

Los Angeles

LA COUNTY
LANCASTER: 953 MILES
LANCASTER: 953 MILES
Road Construction and Reconstruction
Lancaster, CA

Year
1917 1919 1921 1923 1925
1927 1929 1931 1933 1935
1937 1939 1941 1943 1945
1947 1949 1951 1953 1955
1987 1989 1991 1993 1995
1997 1999 2001 2003 2005
2017 2019 2021 2023 2025
2027 2029 2031 2033 2035
2037 2039 2041 2043

Roads (Total Square Feet)

Rebuild
Road Built (SF)
Road Construction and Reconstruction
Lancaster, CA
What Roads Can You Sustain?

Based on revenue flow, what can we afford? About half the network.

Road Obligation*

$50M
(-$25M Shortfall)

Source: City of Lancaster
*Based on 50 year useful life
What Roads Can You Sustain?

Based on revenue flow, what can we afford? About half the network.
BUY NOW
PAY LATER
Case Study: Economic MRI®
2018

Palm Bay, Florida
Value Per Acre
Palm Bay, FL
2018
Vacant Properties
Brevard County, FL
Vacant Properties
Brevard County, FL

System Dev. Charges/Acre ($)
Vacant Properties
Brevard County, FL

3350 Acres

Satellite Beach

Indian Harbor Beach

8572 Acres
Agricultural: 40% of Area, Average Value: $630/acre
Residential: 21% of Area, Average Value: $227,350/acre
Non-Taxable: 13% of Area, Average Value: $0/acre
Vacant: 16% of Area, Average Value: $16,716/acre
Other: 10% of Area, Average Value: $665,190/acre
America's Dumbest Tax Loophole: The Florida Rent-a-Cow Scam

April 17, 2012
Palm Bay has 958 miles of road, enough to make a road from Palm Bay to Baltimore, MD.

65 miles of this road are located within The Compound.

Palm Bay
46 feet/person
Palm Bay has 958 miles of road, enough to make a road from Palm Bay to Baltimore, MD.

65 miles of this road are located within The Compound.

Gainesville 30 feet/person
Palm Bay 46 feet/person
Gainesville
30 feet/person

Gainesville
22 feet/person

Palm Bay
46 feet/person

Palm Bay has 958 miles of road, enough to make a road from Palm Bay to Baltimore, MD.

65 miles of this road are located within The Compound.

Road Network
Palm Bay, FL
Palm Bay has 958 miles of road, enough to make a road from Palm Bay to Baltimore, MD.

65 miles of this road are located within The Compound.

Miami
10 feet/person

Gainesville
With Students
22 feet/person

Gainesville
30 feet/person

Palm Bay
46 feet/person
Palm Bay has 958 miles of road, enough to make a road from Palm Bay to Baltimore, MD. 65 miles of this road are located within The Compound.

- Naples: 3 feet/person
- Miami: 10 feet/person
- Gainesville: 22 feet/person
- Gainesville With Students: 30 feet/person
- Palm Bay: 46 feet/person
Question:

But this is super depressing. What’s a way out?
Eugene, Oregon
City Taxable Value Per Acre
Eugene, OR

Taxable Value/Acre
- no tax value
- <$25,000
- $25,001 - $100,000
- $100,001 - $250,000
- $250,001 - $500,000
- $500,001 - $750,000
- $750,001 - $1,000,000
- $1,000,001 - $1,500,000
- $1,500,001 - $2,000,000
- $2,000,001 - $3,000,000
- $3,000,001 - $5,000,000
- $5,000,001 - $10,000,000
- $10,000,001 - $23,000,000

Source: City of Eugene
Data Year: 2017
Expense and Revenue Ratio: Per Acre
Eugene, OR

Downtown
Expense and Revenue Ratio: Per Acre
Eugene, OR

Downtown
Mall

Revenues
Expenses
Operating Expense Ratio (Per Acre)
Eugene, OR

NOTE: Model demonstrates physical infrastructures such as bridges, roads, etc., and does not calculate for police, fire, library, etc.
NOTE: Model demonstrates physical infrastructures such as bridges, roads, etc.; and does not calculate for police, fire, library, etc.
Building Type Breakdown

These costs
The revenues
The “net”
## Breakdown of Revenue by Building Type

<table>
<thead>
<tr>
<th></th>
<th>LOW DENSITY</th>
<th>MEDIUM DENSITY</th>
<th>HIGH DENSITY</th>
</tr>
</thead>
<tbody>
<tr>
<td>RESIDENTIAL</td>
<td><img src="image1" alt="Image" /></td>
<td><img src="image2" alt="Image" /></td>
<td><img src="image3" alt="Image" /></td>
</tr>
<tr>
<td>MIXED-USE</td>
<td><img src="image4" alt="Image" /></td>
<td><img src="image5" alt="Image" /></td>
<td><img src="image6" alt="Image" /></td>
</tr>
<tr>
<td>COMMERCIAL</td>
<td><img src="image7" alt="Image" /></td>
<td><img src="image8" alt="Image" /></td>
<td><img src="image9" alt="Image" /></td>
</tr>
</tbody>
</table>

Study Year: 2019
<table>
<thead>
<tr>
<th>Building Type</th>
<th>Low Density</th>
<th>Medium Density</th>
<th>High Density</th>
</tr>
</thead>
<tbody>
<tr>
<td>Residential</td>
<td>-$1,381</td>
<td>$1,498</td>
<td>$3,061</td>
</tr>
<tr>
<td>Mixed-Use</td>
<td>$2,540</td>
<td>$3,515</td>
<td>$10,472</td>
</tr>
<tr>
<td>Commercial</td>
<td>$551</td>
<td>$9,614</td>
<td>$12,051</td>
</tr>
</tbody>
</table>
Question:

But, I want a House
Approximately 81% of properties are Single Family (40k/50k)

Source: City of Eugene
Data Year: 2018
The Transect

By Duany Plater-Zyberk
Operating Expense Ratio (Per Acre)
Eugene, OR
Operating Expense Ratio (Per Acre)
Eugene, OR
Operating Expense Ratio (Per Acre)
Eugene, OR
Operating Expense Ratio (Per Acre)
Eugene, OR
Operating Expense Ratio (Per Acre)
Eugene, OR
Operating Expense Ratio (Per Acre)
Eugene, OR
Question Cate:

But what about incentives?
Suburban bias is baked into the system.
FAIR & EQUITABLE
DON'T CUT ME OFF!
USING POST-VALUATION DATE EVIDENCE IN APPRAISALS
INSIDE
NADA CONFERENCE SESSION HIGHLIGHTS
CITY規劃者 efforts are vast and wide.

NEIL THOMAS
Resource Data, Inc.
ANALYST:
Derek Sanders
Tax Code
MARKET FORCES
Case Study: Economic MRI®
2014

Peoria,
Illinois
Land Use Analysis
Peoria County, IL
Land Use Analysis
Peoria County, IL
Land Use Analysis
Peoria County, IL
Land Use Analysis
Peoria County, IL
Land Use Analysis
Peoria County, IL
What is Parking?
Measuring space
What is Parking?
Measuring space

Average Building: 1,172 sq.ft.

Average Parking (2.5 spaces): 875 sq.ft.
$34.60/square foot

What is Parking?
Measuring space
What is Parking?
Measuring space

$34.60/square foot

$1.40/sq. ft.
$34.60/square foot

-$22/square foot

-$22/square foot

$1.40/sq. ft.

What is Parking?
Measuring space
$34.60/square foot

-$22/square foot

-$22/square foot

$1.40/sq. ft.

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What is Parking?
Measuring space

-$22/square foot

$1.40/sq. ft.
What is Parking?
Measuring space

$34.60/square foot

32 years

$1.40/sq. ft.

-$22/square foot

-$22/square foot
What is Parking?
Measuring space

$34.60/square foot

32 years

$1.40/sq. ft.

786 years

-$22/square foot

-$22/square foot
Land Use Analysis
Peoria, IL
Land Use Analysis
Peoria County, IL
<table>
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<tr>
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## Land Use Analysis

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- **Roads**
- **Parking**
- **Buildings**
## Land Use Analysis

**Peoria County, IL**

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<td>540</td>
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---

**Total Area:** 540 sq. miles

---

**Land Use Analysis**

Peoria County, IL
## Land Use Analysis

Peoria County, IL

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### Notes
- All values are in millions of dollars.
- Negative value indicates cost savings.
## Land Use Analysis

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Peoria County, IL
## Land Use Analysis

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### Summary

- **Buildings**: 8.6 sq. miles, $965 million per sq. mile
- **Parking**: 9.0 sq. miles
- **Roads**: 12.4 sq. miles
- **All Else**: 540

---

**Land Use Analysis**

Peoria County, IL
### Land Use Analysis

**Peoria County, IL**

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<td></td>
</tr>
<tr>
<td>All Else</td>
<td>540</td>
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</table>

**All**

The analysis includes the following land use types: Buildings, Parking, Roads, and All Else.
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Peoria County, IL
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<td>540</td>
<td>$4 million</td>
</tr>
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</table>

*Note: The values are in millions.*
Two Lane Road

Peoria County, IL

Infrastructure Investment

Vancouver, BC

Peoria, IL

2,252 Miles
ISN'T THAT SPATIAL

WELL
What is the cash flow?
Transportation Impact Fee Analysis
Fee Productivity and Project Expense Map (2004-14)
Transportation Impact Fee Analysis
Fee Productivity and Project Expense Map (2004-14)
Transportation Impact Fee Analysis
ZONE 2 - Impact Fee Per Acre (2004-14)

Lake Worth Road
SR 804
Okeechobee Blvd.
Turnpike

Downtown WPB

Road Impact Fees per Acre ($)
- < 7,100
- 7,101 - 16,000
- 16,001 - 25,000
- 25,001 - 41,000
- 41,001 - 84,000
- 84,001 - 160,000
- 160,001 - 270,000
- 270,001 - 620,000
- 520,001 - 1,100,000
- 1,100,001 - 2,300,000
- > 2,300,000
Transportation Impact Fee Analysis
Fee Productivity and Project Expense Map (2004-14)

Downtown WPB

TCEA Districts
Fee Zone Boundaries
Transportation Impact Fee Analysis
ZONE 2 WPB CBD - Impact Fee Per Acre (2004-14)

Okeechobee Blvd.

Total Road Impact Fees ($)
Transportation Impact Fee Analysis
ZONE 2 WPB CBD - Impact Fee Per Acre (2004-14)

Fees Generated: $9.33M
Area Expenditures: $6.49M

Downtown WPB
Okeechobee Blvd.
Australian

TCEA Area
Transportation Impact Fee Analysis
Fee Productivity and Project Expense Map (2004-14)

$48,872,856
Transportation Impact Fee Analysis
WPB CBD vs. Zone 3 - Impact Fee Per Acre (2004-14)

<table>
<thead>
<tr>
<th>Location</th>
<th>Fees Generated</th>
<th>Area Expenditures</th>
</tr>
</thead>
<tbody>
<tr>
<td>Okeechobee Blvd.</td>
<td>$9.33M</td>
<td>$6.49M</td>
</tr>
<tr>
<td>Australian</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Olive</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Downtown WPB

Zone 3
Transportation Impact Fee Analysis
WPB CBD vs. Zone 3 - Impact Fee Per Acre (2004-14)

Fees Generated

<table>
<thead>
<tr>
<th></th>
<th>Downtown WPB</th>
<th>Zone 3</th>
</tr>
</thead>
<tbody>
<tr>
<td>$6.49M</td>
<td></td>
<td>$70M</td>
</tr>
<tr>
<td>$9.33M</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Area Expenditures

<table>
<thead>
<tr>
<th></th>
<th>Downtown WPB</th>
<th>Zone 3</th>
</tr>
</thead>
<tbody>
<tr>
<td>$24,844/acre tax value</td>
<td></td>
<td></td>
</tr>
<tr>
<td>$14M</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Transportation Impact Fee Analysis
WPB CBD vs. Zone 3 - Impact Fee Per Acre (2004-14)

<table>
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- **Okeechobee Blvd.**
- **Australian**
- **Olive**
- **Southern Blvd.**
Transportation Impact Fee Analysis
Revenue and expense per square mile (2004-14)

Revenue and Expense Graph:
- **Zone 5:** Revenue: $530k, Expense: $295k (53%)
- **Zone 4:** Revenue: $503k, Expense: $450k (10%)

Map:
- Zones 1 to 5
- Lake Worth Road
- Turnpike
- SR 804
- Downtown WPB

Legend:
- Green: Revenue
- Red: Expense
Transportation Impact Fee Analysis
Revenue and expense per square mile (2004-14)

<table>
<thead>
<tr>
<th>Zone</th>
<th>Revenue</th>
<th>Expense</th>
<th>Revenue</th>
<th>Expense</th>
<th>Revenue</th>
<th>Expense</th>
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</thead>
<tbody>
<tr>
<td>1</td>
<td>$133k</td>
<td>$339k</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>$295k</td>
<td>$503k</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>$450k</td>
<td>$530k</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>$566k</td>
<td>$83k</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>$339k</td>
<td>$209k</td>
<td></td>
<td></td>
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<td></td>
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</tbody>
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Transportation Impact Fee Analysis
Revenue and expense per square mile (2004-14)

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<th>Expense</th>
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<th>Expense</th>
<th>Revenue</th>
<th>Expense</th>
</tr>
</thead>
<tbody>
<tr>
<td>Zone 1</td>
<td>$413k</td>
<td>$83k</td>
<td>$209k</td>
<td>$209k</td>
<td>$566k</td>
<td>$566k</td>
<td>$566k</td>
<td>$566k</td>
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<tr>
<td>Zone 2</td>
<td>$450k</td>
<td>$133k</td>
<td>$339k</td>
<td>$339k</td>
<td>$503k</td>
<td>$503k</td>
<td>$503k</td>
<td>$503k</td>
</tr>
<tr>
<td>Zone 3</td>
<td>$133k</td>
<td>$133k</td>
<td>$133k</td>
<td>$133k</td>
<td>$295k</td>
<td>$295k</td>
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</tr>
<tr>
<td>Zone 4</td>
<td>$530k</td>
<td>$295k</td>
<td>$530k</td>
<td>$295k</td>
<td>$450k</td>
<td>$450k</td>
<td>$450k</td>
<td>$450k</td>
</tr>
<tr>
<td>Zone 5</td>
<td>$503k</td>
<td>$503k</td>
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<td>$503k</td>
<td>$530k</td>
<td>$530k</td>
<td>$530k</td>
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</table>

Legend:
- Revenue
- Expense

_map of zones and areas mentioned:
- Downtown WPB
- Lake Worth Road
- Turnpike
- SR 804
- Lake Worth Road
- Turnpike
- SR 804
- Downtown WPB

710
2
4
5

Note: The numbers represent revenue and expense in thousands of dollars for the years 2004-14.
Transportation Impact Fee Analysis
Revenue and expense per square mile (2004-14)

Revenue and Expense per Zone:
- Zone 1: Revenue $83k, Expense $209k
- Zone 2: Revenue $413k, Expense $413k
- Zone 3: Revenue $339k, Expense $339k
- Zone 4: Revenue $503k, Expense $295k
- Zone 5: Revenue $530k, Expense $295k

Additional Notes:
- Downtown WPB
- SR 804
- Turnpike
- Lake Worth Road
Eugene, Oregon
City Taxable Value Per Acre
Eugene, OR

<table>
<thead>
<tr>
<th>Taxable Value/Acre</th>
<th>Value Range</th>
</tr>
</thead>
<tbody>
<tr>
<td>no tax value</td>
<td></td>
</tr>
<tr>
<td>&lt;$ 25,000</td>
<td></td>
</tr>
<tr>
<td>$25,001 - $100,000</td>
<td></td>
</tr>
<tr>
<td>$100,001 - $250,000</td>
<td></td>
</tr>
<tr>
<td>$250,001 - $500,000</td>
<td></td>
</tr>
<tr>
<td>$500,001 - $750,000</td>
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<tr>
<td>$750,001 - $1,000,000</td>
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<tr>
<td>$1,000,001 - $1,500,000</td>
<td></td>
</tr>
<tr>
<td>$1,500,001 - $2,000,000</td>
<td></td>
</tr>
<tr>
<td>$2,000,001 - $3,000,000</td>
<td></td>
</tr>
<tr>
<td>$3,000,001 - $5,000,000</td>
<td></td>
</tr>
<tr>
<td>$5,000,001 - $10,000,000</td>
<td></td>
</tr>
<tr>
<td>$10,000,001 - $23,000,000</td>
<td></td>
</tr>
</tbody>
</table>

Source: City of Eugene
Data Year: 2017
This map shows the drainage “zones” of various wastewater segments. The key takeaway shows that the zones are different in geospatial terms, but also some have more lift systems which should be accounted for within the areas that need them.
Comparing Waste Water Basins
Eugene, OR

Source: City of Eugene
Data Year: 2018
### Comparing Waste Water Basins
Eugene, OR

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<td>16,603</td>
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<td>2,153</td>
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<td>Avg. Cost/Foot of Pipe*</td>
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<td>Total Replacement Cost</td>
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*Amended 5/11/19

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## Comparing Waste Water Basins

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Avg. Diameter 8.6”

Avg. Diameter 9.6”

*Amended 5/11/19

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Data Year: 2018
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Source: City of Eugene
Data Year: 2018
## Comparing Waste Water Basins

**Eugene, OR**

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*Amended 5/11/19

Source: City of Eugene

Data Year: 2018
## Comparing Waste Water Basins

**Eugene, OR**

### Downtown West 44

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*Amended 5/11/19

Source: City of Eugene

Data Year: 2018

Avg. Diameter 8.6”

Avg. Diameter 9.6”
* "Other" denotes parcel codes that are likely parking.
Impervious Surface Breakdown
Eugene, OR

Source: City of Eugene
Data Year: 2018
Impervious Surface Breakdown
Eugene, OR

Source: City of Eugene
Data Year: 2018
Removing areas that aren’t in Eugene’s control, as well as non-taxable buildings.
This is Eugene’s land.
This is Eugene’s land, as a square.
This is how Eugene’s land is used. There is a steep discount given to parking.

<table>
<thead>
<tr>
<th>Square Miles</th>
<th>Value Per Square Mile</th>
</tr>
</thead>
<tbody>
<tr>
<td>Building</td>
<td>5.5</td>
</tr>
<tr>
<td>Parking</td>
<td>2.7</td>
</tr>
<tr>
<td>Road</td>
<td>3.3</td>
</tr>
<tr>
<td>Other Land</td>
<td>23</td>
</tr>
</tbody>
</table>

* "Other" is all the rest of the land in the City.
This is how Eugene’s land is used. There is a steep discount given to parking.

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<tbody>
<tr>
<td>Building</td>
<td></td>
<td>$1,844,837,840</td>
</tr>
<tr>
<td>Parking</td>
<td></td>
<td>$245,372,098</td>
</tr>
<tr>
<td>Road</td>
<td></td>
<td>($599,614,904)</td>
</tr>
<tr>
<td>Other Land</td>
<td></td>
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Source: City of Eugene
Data Year: 2018
Stormwater SDC
Methodology: https://www.eugene-or.gov/DocumentCenter/View/44089
This is how Eugene’s land is used. There is a steep discount given to parking.

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### Impervious Surface Breakdown

**Eugene, OR**

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<td>$131,077,569</td>
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* “Other” is all the rest of the land in the City.*

Source: City of Eugene  
Data Year: 2018  
Stormwater SDC  
Methodology: [https://www.eugene-or.gov/DocumentCenter/View/44089](https://www.eugene-or.gov/DocumentCenter/View/44089)
This is how Eugene’s land is used.
There is a steep discount given to parking.

<table>
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Impervious Surface Breakdown
Eugene, OR

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Stormwater System Cost: $444,522,415
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Stormwater System Cost: $444,522,415
1/2 Stormwater System : $222,261,208
What if you had a choice to have **$222M** to spend on your community? How would you spend it?

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**Stormwater System Cost:** $444,522,415

1/2 Stormwater System: $222,261,208

Source: City of Eugene
Data Year: 2018
Stormwater SDC
Methodology: https://www.eugene-or.gov/DocumentCenter/View/44089
If you can’t measure it, you can’t manage it.

Mayor Michael Bloomberg
Question:

But you just want to see buildings everywhere?
Land Value/Acre
Hennepin County, MN
Question:

But what about equity?
South Florida, Florida
By the numbers: The priciest tax bills for South Florida’s multimillion-dollar mansions

South Florida’s real estate market is known for being pricey, but what are those millionaires paying for their not-so-humble abodes when the taxman comes?

Here’s a by-the-numbers look at some of the priciest tax bills for mansions across Palm Beach, Broward and Miami-Dade counties:
By the numbers: The priciest tax bills for South Florida’s multimillion-dollar mansions

- Le Palais Royal: $1,002,880 taxes
- 5 Harborage Isle Drive: $560,116 taxes
- 977 Hillsboro Mile: $313,089 taxes
- 548 N. County Road: $1,518,454 taxes
- 700 N. Lake Way: $1,208,784 taxes
- 2000 S. Ocean: $1,193,498 taxes
- 3 Indian Creek Way: $925,813 taxes
By the numbers: The priciest tax bills for South Florida’s multimillion-dollar mansions

Le Palais Royal

A $27.5 million home at 545 N. County Road in Palm Beach was purchased by S. Donald Sussman in 2015. The 17,000-square-foot water-front mansion has six bedrooms, five fireplaces, a movie theater and tennis court. (Susan Stocker / Sun Sentinel)

5 Harborage Isle Drive

A $216,094 tax bill per acre, the most expensive home in 2015 was purchased for $27.5 million by S. Donald Sussman in the Harbor Beach neighborhood of Fort Lauderdale. The 17,000-square-foot water-front mansion has six bedrooms, five fireplaces, a movie theater and tennis court. (Susan Stocker / Sun Sentinel)

977 Hillsboro Mile

5 Harborage Isle Drive

A $216,094 tax bill per acre, the most expensive home in 2015 was purchased for $27.5 million by S. Donald Sussman in the Harbor Beach neighborhood of Fort Lauderdale. The 17,000-square-foot water-front mansion has six bedrooms, five fireplaces, a movie theater and tennis court. (Susan Stocker / Sun Sentinel)

548 N. County Road

The satellite view of 545 N. County Road in Palm Beach, according to county public records. (Palm Beach County Property Appraiser’s Office / Courtesy)

700 N. Lake Way

The satellite view of 700 N. Lake Way in Palm Beach, according to county public records. (Palm Beach County Property Appraiser’s Office / Courtesy)

2000 S. Ocean

The satellite view of 2000 S. Ocean Blvd. in Muralnd, according to county public records. (Palm Beach County Property Appraiser’s Office / Courtesy)

3 Indian Creek Way

The satellite view of 2000 S. Ocean Blvd. in Muralnd, according to county public records. (Palm Beach County Property Appraiser’s Office / Courtesy)

Mansion located at 3 Indian Creek Island Road that sold for about $50 million in February 2019. Courtesy of The Miami Herald (Handout / Courtesy)

Images: SunSentinel Article
By the numbers: The priciest tax bills for South Florida’s multimillion-dollar mansions

1. **8 Indian Creek Way**
   - Mansion located at 8 Indian Creek Island Road that sold for about $50 million in February 2019. 
   - Taxes: $524,838 per acre

2. **Le Palais Royal**
   - A 50,000-square-foot shabby Palms Villa Isle sits on 5 acres along State Road A1A in Hillsboro Beach. 
   - Taxes: $413,559 per acre

3. **5 Harborage Isle Drive**
   - Broward’s most expensive home in 2015 was purchased for $27.5 million by S. Donald Sussman in the Harbor Beach neighborhood of Fort Lauderdale. The 17,000 square-foot waterfront mansion has six bedrooms, five fireplaces, a movie theater and tennis court. 
   - Taxes: $216,094 per acre

4. **977 Hillsboro Mile**
   - Photo of 977 Hillsboro Mile in Hillsboro Beach, FL. from the Broward County Property Appraiser’s Office. 
   - Taxes: $135,889 per acre

5. **548 N. County Road**
   - The satellite view of 548 N. County Road in Palm Beach, according to county public records. 
   - Taxes: $229,221 per acre

6. **700 N. Lake Way**
   - Satellite view of 700 N Lake Way in Palm Beach, according to public records. 
   - Taxes: $218,521 per acre

7. **3 Indian Creek Way**
   - Mansion located at 3 Indian Creek Island Road that sold for about $50 million in February 2019. 
   - Taxes: $76,573 per acre

8. **2000 S. Ocean**
   - The satellite view of 2000 S. Ocean Blvd. in Manalapan, according to county public records. 
   - Taxes: $524,838 per acre
By the numbers: The priciest tax bills for South Florida’s multimillion-dollar mansions
By the numbers: The priciest tax bills for South Florida’s multi-dollar mansions
By the numbers: The priciest tax bills for South Florida’s multi-dollar mansions

214 Swinton Avenue, Delray Beach, FL
- $22,197 taxes

1504 Florida Ave, West Palm Beach, FL
- $11,313 taxes

322 Mango Promenade, West Palm Beach, FL
- $8,630 taxes

231 NE 1st Ave, Delray Beach, FL
- $11,954 taxes

710 7th Street, West Palm Beach, FL
- $7,455 taxes

325 M Street, Lake Worth, FL
- $3,568 taxes

811 Division, West Palm Beach, FL
- $970 taxes

415 16th Street, West Palm Beach, FL
- $2,412 taxes
By the numbers: The priciest tax bills for South Florida’s multi-dollar mansions

214 Swinton Avenue, Delray Beach, FL
$150,366 taxes/acre

1504 Florida Ave, West Palm Beach, FL
$92,730 taxes/acre

322 Mango Promenade, West Palm Beach, FL
$77,538 taxes/acre

231 NE 1st Ave, Delray Beach, FL
$71,710 taxes/acre

710 7th Street, West Palm Beach, FL
$46,594 taxes/acre

325 M Street, Lake Worth, FL
$46,039 taxes/acre

811 Division, West Palm Beach, FL
$32,333 taxes/acre

415 16th Street, West Palm Beach, FL
$30,609 taxes/acre
By the numbers: The priciest tax bills for South Florida’s multi-dollar mansions

2000 S. Ocean

322 Mango Promenade

$76,573 taxes/acre

$77,538 taxes/acre

West Palm Beach, FL

Manatapan, FL
By the numbers: The priciest tax bills for South Florida’s multi-dollar mansions

322 Mango Promenade
West Palm Beach, FL

$77,538 taxes/acre
By the numbers: The priciest tax bills for South Florida’s multi-dollar mansions

$77,538 taxes/acre

322 Mango Promenade
West Palm Beach, FL
$210,060 taxes/acre
$210,060 taxes/acre

Market Value: $56,272,948
Tax Value: $28,904,054
Taxable Reduction: - 49.6%

$32,333 taxes/acre

811 Division
West Palm Beach, FL
Market Value: $56,272,948
Tax Value: $28,904,054
Taxable Reduction: - 49.6%

Market Value: $56,272,948
Tax Value: $28,904,054
Taxable Reduction: - 49.6%

Market Value: $36,951
Tax Value: $33,326
Taxable Reduction: - 0.8%
By the numbers: The priciest tax bills for South Florida’s multi-dollar mansions

$32,333 taxes/acre

$27,917 taxes/acre

West Palm Beach, FL
I bought a boat
Just put your happy little numbers on a map. Don’t worry about mistakes.
Read this book!

A BOTTOM-UP REVOLUTION

STRONG TOWNS
TO REBUILD AMERICAN PROSPERITY

WILEY

STRONG TOWNS
DO THE MATH
DO THE MATH
Redlining
Redlining Investment Affect
Greater Kansas City

RESIDENTIAL SECURITY MAP
LEGEND

A - First Grade
B - Second Grade
C - Third Grade
D - Fourth Grade

2010 Census Block Data
1 Dot = 1 Person

- White
- Black
- Hispanic
- Asian
- Other

Source: One Dot Map
1939 Federal Home Loan Bank Maps
Residential Security Map

Legend:
- A - First Grade
- B - Second Grade
- C - Third Grade
- D - Fourth Grade

Source: Wyandotte Unified Government, Kansas City Appraisers Office
1939 Federal Home Loan Bank Maps
ENVIRONMENTAL MOVEMENT

Cuyoga River Fire
Cleveland, OH
1969
ENVIROMENTAL MOVEMENT

Cuyoga River Fire
Cleveland, OH
1969
We have but one explicit model of the world and that is built upon economics.

Money is our measure, convenience is its cohort, the short term is its span, and the devil may take the hindmost is the morality.
Given the anticipated population to be accommodated, and the development potential of the area, what principles can avert spoliation, ensure enhancement, and equal the development values of uncontrolled growth? The plan for the Valleys employed \textit{physiographic determinism} to reveal the optimum pattern of development. This is the third original component. In short, physiographic determinism suggests that development should respond to the operation of natural processes. These processes will vary from region to region. The application of the concept in the study area is circumstantial, but the concept is general in its applicability.

The land was examined to reveal the intrinsic opportunities and constraints to urban development. Thereafter when permissive areas were tested against the housing market it was found that only a marginal increase in density was necessary to accomplish a fit.

When this proposal was examined in terms of the development value produced, it was seen to create an anticipated value of $7,000,000 in excess of the uncontrolled growth model.

Given a projection of population, the next question is how to carry out a development plan.
Given the anticipated population to be accommodated, and the development potential of the area, what principles can avert spoilation, ensure enhancement, and equal the development values of uncontrolled growth? The plan for the Valleys employed physiographic determinism to reveal the optimum pattern of development. This is the third original component. In short, physiographic determinism suggests that development should respond to the operation of natural processes. These processes will vary from region to region. The application of the concept in the study area is circumstantial, but the concept is general in its applicability.

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When this proposal was examined in terms of the development value produced, it was seen to create an anticipated value of $7,000,000 in excess of the uncontrolled growth model.
Planned growth is more desirable than uncontrolled growth, and more profitable.
Science

noun science \st-ən(t)s\ (from Latin scientia, meaning “knowledge”)
The intellectual and practical activity encompassing the systematic study of the structure and behaviour of the physical and natural world through observation and experiment.

Bill Nye, The Science Guy
Science

(from Latin *scientia*, meaning “knowledge")

The intellectual and practical activity encompassing the systematic study of the structure and behaviour of the physical and natural world through observation and experiment.

*Bill Nye, The Science Guy*
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(from Latin scientia, meaning “knowledge”)
The intellectual and practical activity encompassing the systematic study of the structure and behaviour of the physical and natural world through observation and experiment.

Bill Nye,
The Science Guy
Automatic

Reflective

Stanovich and West 2000; Kahneman 2003
Present Bias
People delay consideration of, and discount future costs.
Delayed Discounting

Present Bias
People delay consideration of, and discount future costs.
Delayed Discounting

Present Bias
People delay consideration of, and discount future costs.
Do you think you’ll get Cancer?