PRESERVING METROPOLITAN TAX-BASE SHARING

A REPORT TO THE MINNESOTA LEGISLATURE

September 6, 1985

Citizens League
84 South 6th Street
Minneapolis, Minnesota 55402
338-0791

TABLE OF CONTENTS

This report is divided into three sections.

The first discusses the fundamental flaws in using tax-base sharing to finance Bloomington's proposed megamall and proposes more equitable ways of providing regional assistance.

The second section is a table comparing the property tax impact on metropolitan area cities from using a uniform metropolitan mill rate and from using the exemption from tax-base sharing law as proposed by Bloomington.

The final section of the report discusses what the tax-base sharing law is, its history, and how Bloomington's proposal to change it would affect the Twin Cities area.

Section I
A Better Way Than an Exemption from Tax-Base Sharing

In recent weeks Bloomington's proposal for ambitious redevelopment of the old Metropolitan Stadium site, and the competing interests of Bloomington and Minneapolis in building a new convention center, have dominated the public policy agenda. Unfortunately, the debate has concentrated on the narrow, competitive dimension, ignoring for the most part the broad interest of the entire metropolitan area in the resolution of both questions.

Bloomington seeks an exemption from the metropolitan tax-base sharing law to help finance development of the stadium site. Also, the mayors of both Bloomington and Minneapolis have suggested that some use of this regional pool of money makes sense to underwrite the operation of a new convention center, wherever it might be built. The law (sometimes called "fiscal disparities") is a means of distributing equitably the prosperity achieved through new commercial or industrial development.

PROPOSALS TO USE THE TAX BASE SHARING SYSTEM FOR FINANCING DEVELOPMENT ARE PROPOSALS TO RAISE PROPERTY TAXES THROUGHOUT THE SEVEN-COUNTY TWIN CITIES METROPOLITAN AREA. IF PROPERTY TAXES ARE AN APPROPRIATE SOURCE OF SUPPORT FOR THESE PROJECTS, EXEMPTING PROJECTS FROM TAX BASE SHARING IS THE WORST WAY TO PROCEED; IT RAISES TAXES IN PRECISELY THOSE COMMUNITIES WITH THE LEAST FISCAL CAPACITY. A BETTER WAY IS TO RAISE THE MONEY TREATING ALL METROPOLITAN CITIES ALIKE.

The proposed Bloomington exemption would produce wide differences in property tax increases among metropolitan area cities. The biggest increases would be among those cities that are below-average in tax base. The increase would be highest in Circle Pines (1.996 mills), Saint Paul Park (1.948 mills), and Blaine (1.827 mills). The smallest increases in mills would be in cities that are above-average in tax base. The increase would be smallest in Bloomington itself (a reduction of .436 mills), North Oaks (an increase of .127 mills), Orono, (.191 mills), Wayzata (.196 mills), and Edina, (.199 mills). The increase in Minneapolis would be .843 mills and in Saint Paul, 1.143 mills.

By contrast, the Legislature could raise the same amount of money by treating every city the same. In that case the mill rate would be uniform, .796 mills, across the entire seven-county metropolitan area. All cities, regardless of wealth, would pay the same rate. (See the table on pages 7-10.)

The Bloomington site matters much to the whole region. It is an extraordinarily well situated parcel, one that invites special, perhaps even spectacular, development. Bloomington is not a self-contained community, set apart from the region; its people and its economy interact daily with the entire metropolitan region. What happens at this site will affect public investment in infrastructure, in services, in business activity, and potentially adds to the quality of opportunities for all metropolitan residents.

The same may be said of a convention center. They are never built for what they are, but wanted for what they bring: a stream of people with money to spend for hospitality, services, recreation, and merchandise. A new convention center, well conceived as to size, design, and location, is an important investment that affects the potential prosperity of a broad range of businesses in the region.

The primary impact—both the benefit and the burden— of either project may fall more on the host city, but the benefits particularly spread themselves across the region. In these one-of-a-kind projects, the case can be made for some public financial assistance; and when the project's magnitude overwhelms the host city's fiscal capacity, it makes sense to spread the base of assistance across the region.

That is exactly what Bloomington has proposed. But the method it suggests--an exemption from the regional tax base sharing pool--is both unfair and unwise.

It is unfair because it pushes the burden of financing the Bloomington project mostly toward those communities with the least commercial development of their own. If the project area is exempted from tax base sharing, then every city in the metropolitan area will have to raise its mill rates just to stay even; and this burden will fall most heavily on the have-not communities.

It is unwise because, while it creates an illusion of a cost-free contribution, it really amounts to an open-ended subsidy from the regional tax base. The subsidy grows year after year as the value of properties in the project district grows. No taxes are levied directly, but the expense to the public is there nonetheless; if assistance is needed, the public interest is better served with direct action, not one that results in hidden property tax increases.

Besides, it would unravel the thread of collective support for the tax base sharing law. Mayors of other cities that have been net contributors to the regional pool for many years are already saying that if this project is exempted, support for the sharing system will dissolve rapidly. If we lose tax base sharing, the result will be precisely those wide disparities in wealth that plague so many metropolitan areas around the country; the Twin Cities metropolitan area is widely admired for a system that mitigates those disparities. As it is, the ratio of the most wealthy city to the least wealthy is four to one. Without this law, the differences would be 15 to one.

Finally, this is not just a metropolitan issue. Any reduction, not to mention the removal entirely, of the effects of tax base sharing in the metropolitan area creates a new class of needy cities with predictable consequences for local government aid and school aid formulas.

In sum, good development need not be accomplished at the expense of bad policy-making. Other ways exist:

—If property tax appears to be the preferred source of assistance to the project, raise the revenue through a direct, metropolitan-wide property tax levy. This approach treats all cities alike; it does not impose a heavier burden on the have-not cities. And only the revenue actually needed for a specific number of years would be raised. Based on Bloomington's own estimate of need, the mill rate required would be 0.796. The table on pages 7-10 compares this approach with what Bloomington officials have suggested.

—The Legislature could establish a metropolitan redevelopment fund. We have recommended previously a metropolitan sales tax, with one of its uses being to finance major publicly-assisted private redevelopment projects in the metropolitan area.

The Legislature should not allow sales taxes in the metropolitan area to be levied on anything less than a fully metropolitan basis, to avoid disparities in the sales tax similar to those which have developed with the property tax. Thus the Legislature should not allow municipal sales taxes to be levied in Minneapolis, Bloomington or any other city. If the sales tax is to be used, it should be spread uniformly throughout the metropolitan area, with the revenues distributed on a metropolitan basis, not returned to the place of collection.

—Bloomington could do more with resources generated locally, without outside assistance. For example, Bloomington's tax-increment revenues are projected conservatively. Even assuming only a modest inflationary growth, irrespective of whether the actual value of the project grows, assessed value is likely to more than double during that time. Such a growth in valuation automatically increases the dollars available to Bloomington.

If Bloomington raises a legitimate question regarding its capacity to handle the magnitude of bonding for the public assistance proposed (because of the size of the project relative to the size of the city's tax base), the Legislature could establish a metropolitan-wide guarantee for the tax-increment bonds. This step would provide the security sought by underwriters and also may result in a lower rate of interest.

Finally, to reduce the possibility of a ruinously precedent-setting exemption now or in the future, the Legislature should set a schedule for phasing out those exemptions left over from date of the law's enactment. While none has been granted since, the invitation to do so seems to linger because of the original exemptions.

Section II
Mill Rate Comparisons

The attached table shows the results of our comparison for most cities over 2,500 population in the seven-county metropolitan area.

Column 1 illustrates that the mill rate would be .796 mills in every city in the metropolitan area, if the property tax subsidy for the Bloomington project totaled $12.1 million (the amount estimated by Bloomington officials as needed from the metropolitan area's tax base) and if the tax were spread uniformly.

Column 2 illustrates the estimated cost in mill rates in each city if, instead, Bloomington were granted an exemption from the tax-base sharing law, and the same amount of money, $12.1 million, were raised.

Column 3 illustrates the difference between Column 1 and Column 2. If a no minus sign precedes each number, the mill rate increase would be that much more under the exemption option than with a uniform mill rate. If a minus sign (-) precedes the number, the mill rate increase for the city would be that much less with an exemption than a uniform mill rate.

Column 4 illustrates that the additional tax paid by a homestead with an assessor's market value of $80,000 would be $13 if a uniform mill rate of .796 mills were imposed across the metropolitan area.

Column 5 illustrates the additional tax on an $80,000 homestead in each city if, instead, Bloomington were granted an exemption from the tax-base sharing law, and the same amount of money, $12.1 million, were raised.

Column 6 illustrates the difference between Column 4 and Column 5. If the number is not in parenthesis, the dollar increase would be that much more under the exemption option than with a uniform mill rate. If the number is in parenthesis (), the dollar increase would be that much less with an exemption than a uniform mill rate.

	MILL	RATE	COMPARISON	$80,000	HOUSE	COMPARISON
	Metro Mill Rate	Bloom. Exmptn Mill Rate	Difference in Mills	Tax With Metro Mill Rate	Tax With Bloom. Exmptn	Difference in dollars
Afton	0.796	0.522	-0.274	$13	$9	($4)
Andover	0.796	1.436	0.64	$13	$24	$11
Anoka	0.796	1.316	0.52	$13	$22	$9
Apple Valley	0.796	1.258	0.462	$13	$21	$8
Arden Hills	0.796	0.4	-0.396	$13	$7	($6)
Bayport	0.796	1.148	0.352	$13	$19	$6
Blaine	0.796	1.827	1.031	$13	$30	$17
Bloomington	0.796	-0.436	-1.232	$13	($7)	($20)
Brooklyn Center	0.796	0.972	0.176	$13	$16	$3
Brooklyn Park	0.796	1.347	0.551	$13	$22	$9
Burnsville	0.796	0.656	-0.14	$13	$11	($2)
Champlin	0.796	1.61	0.814	$13	$27	$14
Chanhassen	0.796	0.716	-0.08	$13	$12	($1)
Chaska	0.796	1.415	0.619	$13	$23	$10
Circle Pines	0.796	1.996	1.2	$13	$33	$20
Columbia Heights	0.796	1.211	0.415	$13	$20	$7
Coon Rapids	0.796	1.497	0.701	$13	$25	$12
Corcoran	0.796	0.953	0.157	$13	$16	$3
Cottage Grove	0.796	1.444	0.648	$13	$24	$11
Crystal	0.796	1.339	0.543	$13	$22	$9
Dayton	0.796	1.728	0.932	$13	$29	$16
Eagan	0.796	0.557	-0.239	$13	$9	($4)
East Bethel	0.796	1.626	0.83	$13	$27	$14
Eden Prairie	0.796	0.315	-0.481	$13	$5	($8)
Edina	0.796	0.199	-0.597	$13	$3	($10)
Excelsior	0.796	0.574	-0.222	$13	$10	($3)

	MILL	RATE	COMPARISON	$90,000	HOUSE	COMPARISON
	Metro Mill Rate	Bloom. Exmptn Mill Rate	Difference in Mills	Tax With Metro Mill Rate	Tax With Bloom. Exmptn	Difference in dollars
Falcon Heights	0.796	1.114	0.318	$13	$18	$5
Forest Lake	0.796	1.102	0.306	$13	$18	$5
Fridley	0.796	0.84	0.044	$13	$14	$1
Golden Valley	0.796	0.346	-0.45	$13	$6	($7)
Ham Lake	0.796	1.582	0.786	$13	$26	$13
Hastings	0.796	1.482	0.686	$13	$25	$12
Hopkins	0.796	0.598	-0.198	$13	$10	($3)
Hugo	0.796	1.04	0.244	$13	$17	$4
Independence	0.796	0.624	-0.172	$13	$10	($3)
Inver Grove Hts.	0.796	0.55	-0.246	$13	$9	($4)
Lake Elmo	0.796	0.953	0.157	$13	$16	$3
Lakeville	0.796	1.09	0.294	$13	$18	$5
Lino Lakes	0.796	1.823	1.027	$13	$30	$17
Little Canada	0.796	0.985	0.189	$13	$16	$3
Maple Grove	0.796	0.857	0.061	$13	$14	$1
Maplewood	0.796	0.699	-0.097	$13	$12	($1)
Medina	0.796	0.382	-0.414	$13	$6	($7)
Mendota Heights	0.796	0.356	-0.44	$13	$6	($7)
Minneapolis	0.796	0.843	0.047	$13	$14	$1
Minnetonka	0.796	0.379	-0.417	$13	$6	($7)
Mound	0.796	0.913	0.117	$13	$15	$2
Mounds View	0.796	1.591	0.795	$13	$26	$13
New Brighton	0.796	0.923	0.127	$13	$15	$2
New Hope	0.796	1.001	0.205	$13	$17	$4
Newport	0.796	0.988	0.192	$13	$16	$3
North Oaks	0.796	0.127	-0.669	$13	$2	($11)
North Saint Paul	0.796	1.613	0.817	$13	$27	$14
Oak Park Heights	0.796	0.205	-0.591	$13	$3	($10)

	MILL RATE COMPARISON			$80,000 HOUSE COMPARISON		
	Metro Mill Rate	Bloom. Exmptn Mill Rate	Difference in Mills	Tax With Metro Mill Rate	Tax With Bloom. Exmptn	Difference in dollars
Oakdale	0.796	1.591	0.795	$13	$26	$13
Orono	0.796	0.191	-0.605	$13	$3	($10)
Osseo	0.796	1.297	0.501	$13	$21	$8
Plymouth	0.796	0.432	-0.364	$13	$7	($6)
Prior Lake	0.796	0.927	0.131	$13	$15	$2
Ramsey	0.796	1.63	0.834	$13	$27	$14
Richfield	0.796	1.031	0.235	$13	$17	$4
Robbinsdale	0.796	1.3	0.504	$13	$22	$9
Rosemount	0.796	0.76	-0.036	$13	$13	$0
Roseville	0.796	0.501	-0.295	$13	$8	($5)
Saint Anthony	0.796	0.614	-0.182	$13	$10	($3)
Saint Louis Park	0.796	0.517	-0.279	$13	$9	($4)
Saint Paul	0.796	1.143	0.347	$13	$19	$6
Saint Paul Park	0.796	1.948	1.152	$13	$32	$19
Savage	0.796	0.955	0.159	$13	$16	$3
Shakopee	0.796	0.689	-0.107	$13	$11	($2)
Shoreview	0.796	0.666	-0.13	$13	$11	($2)
Shorewood	0.796	0.415	-0.381	$13	$7	($6)
South Saint Paul	0.796	1.682	0.886	$13	$28	$15
Spring Lake Park	0.796	1.706	0.91	$13	$28	$15
Stillwater	0.796	1.086	0.29	$13	$18	$5
Vadnais Heights	0.796	0.896	0.1	$13	$15	$2
Waconia	0.796	1.1	0.304	$13	$18	$5
Wayzata	0.796	0.196	-0.6	$13	$3	($10)
West Saint Paul	0.796	0.863	0.067	$13	$14	$1
White Bear Lake	0.796	1.253	0.457	$13	$21	$8
Woodbury	0.796	0.565	-0.231	$13	$9	($4)

Section III
Understanding the Tax-Base Sharing Law

What has been referred to as "fiscal disparities" and "tax-base sharing" is a law that guarantees to every unit of government in the metropolitan area a share in the growth of the region's commercial-industrial (C-I) tax base.

Passed in 1971, the law was intended to reduce the wide differences in C-I valuation per capita among metropolitan area communities. It was a way for local governments to share in the resources generated by growth in the region, without dismantling their ability to make their own policy decisions on levying property taxes or expending public dollars.

The law allows communities to share part of the increases in C-I tax base; it does not raise revenues for cities to spend. It adjusts the property tax burden people pay. Slow-growth localities receive more valuation because of the base-sharing law, which makes their tax rates lower than they otherwise would be. The assessed valuation of localities with large amounts of new C-I development is growing fast but not as fast as it would without the law; consequently the tax rates in these localities are a bit higher than they otherwise would be.

The tax-base sharing law has functioned automatically. Because it does not deal with raising revenues <u>per se</u>, nor depend on annual appropriations to succeed, it has not been subject to the annual adjustments that local government aids and other property tax measures receive from the Legislature.

<u>How It Works</u>—Regardless of where the region's commercial and industrial buildings and land are physically located, 40% of the net growth in their assessed valuation since 1971 is shared in a regional tax base pool. (See diagram on page 14.)

The pooled tax base is redistributed among all communities on a per capita basis. The redistribution is adjusted by the market value of a city's property. If the market value of a community's property is below the metropolitan average, then the community's per capita share of the tax base is adjusted upward. The per capita share is adjusted downward if the community's value is above the metropolitan average. Thus, a community with little fiscal capacity receives a relatively larger share of the regional tax base.

Under the tax-base sharing law a community's tax base is made up of the buildings and land physically located there, minus the community's contribution to the regional tax base pool, plus the share of the regional pool that comes back to the community. This final amount represents the wealth the city is legally able to tax.

An areawide mill rate, calculated as a weighted average of all local mill rates, is levied against the shared portion of the tax base. Thus, each piece of commercial-industrial property will have two tax rates: 1) the local tax rate, applied to that portion of the building's value that remains local, and the areawide tax rate, applied to that part of its value that is part of the pooled tax base.

Effects on the Twin Cities Metropolitan Area

Year by year the amount in the pool has increased along with regional growth, to where as of 1985, $1.3 billion in assessed value was in the shared tax base pool, 26.1% of the region's $4.8 billion in commercial industrial tax base.

As intended, tax-base sharing has gradually and partially reduced differences in commercial-industrial value among communities in the region. Without the law the community with the highest C-I valuation in the region (among cities with over 9,000 population) would have a C-I tax base almost 15 times larger per capita than the city with the lowest commercial-industrial tax base for 1985 taxes. With the law that ratio is four to one.

Another impact of the law is to even out the tax rate paid by area businesses. The portion of any commercial-industrial property's tax base that is pooled, is taxed at the areawide mill rate. Metropolitan area mill rates in 1985 ranged from a high of 138.255 to a low of 86.847. Because of tax-base sharing, the effective mill rate on C-I property ranged from a high of 127.67 to a low of 90.369.

Legislative History

The tax-base sharing idea was first introduced in the 1969 Legislative session, and became law in 1971. Several circumstances prompted the introduction of the bill at that time. First was widespread concern by state legislators over the large disparity among tax bases--and consequently, property tax rates--around the region. The wide disparity in tax bases produced a wide variation in spending and mill rates. For instance, one metropolitan suburb with half the mills of another suburban community produced twice the amount of per pupil spending. Also it became obvious that large shopping centers generated a large tax base in only one community even though their markets and their effects on transportation and sewage systems were regional.

Second, some legislators were concerned about the fiscal competition between communities which motivated cities to refuse low-revenue generating projects such as parks or low-income housing, and to compromise aesthetic and environmental development standards for the sake of maximizing tax base.

Third, some feared the recently established Metropolitan Council might stimulate land development only in those parts of the region with high potential for C-I growth, leaving few tax advantages for those parts of the region with more limited commercial-industrial growth potential.

Fourth, the siting of a power plant along the St. Croix River raised land-use and tax base concerns. When Washington County officials and legislators were criticized for siting the plant along a river soon to be dedicated "wild and scenic," they defended their decision on the grounds that they needed tax revenues and would be willing to forego the plant for open space only if they could share in the tax base from elsewhere around the Twin Cities area.

Late in the 1969 session Independent-Republican Rep. Charles Weaver of Anoka introduced a tax-base sharing bill. I-R Senator Wayne Popham of Minneapolis was the chief Senate author. The bill enjoyed bi-partisan, as well as both city and suburban support, and it passed the House, but it could not get out of the Senate. In 1971 it again encountered roadblocks in the Senate, but passed in the special session. It has remained basically unchanged since its initial passage.

The Court Tests—Before the tax-base sharing law could be implemented the suburb of Burnsville challenged the law's constitutionality in court, saying it violated the "uniformity clause": The Constitution requires taxes to be "uniform upon the same class of subjects." The District Court ruled the act unconstitutional, but upon appeal the Minnesota Supreme Court reversed the District court's decision. Thereupon, tax-base sharing was reflected for the first time on taxpayers' 1975 property tax statements.

The city of Shakopee subsequently challenged the act in court, alleging it violated the equal protection clause of the U.S. Constitution. However, in 1980 the Minnesota Tax Court ruled that the act did not result in "hostile and oppressive discrimination" because the sharing of the tax base was reasonably based on cities' growth and fiscal capacity. The Tax Court ruling was affirmed unanimously by the Minnesota Supreme Court.

National Acclaim—Tax-base sharing has gained national attention. The law has been recognized as an ingenious solution to a complex intergovernmental problem. Soon after its passage the law was hailed by the National Municipal League and the Advisory Commission on Intergovernmental Relations as an innovative and promising way to deal with the problems of fiscal disparities. Numerous national organizations have featured the law in their publications.

Other parts of the country have studied the tax-base sharing law for possible local applications. The Meadowlands area of New Jersey and the area around Charlottesville, Virginia are two regions that have adopted tax-base sharing plans. Des Moines, Iowa and Louisville, Kentucky are currently debating the concept for use in their own areas.

During the 1985 Minnesota legislative session the Senate passed a bill proposing tax-base sharing for part of the Iron Range in northern Minnesota. However, it failed to become law.

Closing the Loopholes

Some exemptions to tax-base sharing existed in the original law: the airport, "economic development areas" (South St. Paul), and properties within Housing and Redevelopment Authority (HRA) tax-increment districts. None of the growth in these districts was counted in the calculations of tax base growth for the purposes of the law. Since the law's passage the Legislature has reduced these loopholes.

In a 1974 law the Legislature legally defined "development districts" and removed the tax-base sharing exemption for non-HRA municipal development districts. Development districts were now required to contribute 40% of their base to the regional tax base pool.

With amendments to the tax-increment financing (TIF) law in 1979 the Legislature further restricted tax-base sharing exemptions. HRA districts created since August, 1979 became subject to tax-base sharing. HRA districts in existence prior to August 1, 1979 were still exempt from contributing to the tax base pool; they remain the only exemptions to the tax-base sharing law today.

At the same time it eliminated this exemption for the new HRA districts, the Legislature provided a way for a TIF district to enjoy the benefit of exemption by having other properties in the city pick up its share. Cities could not be exempt from contributing, but could opt to spread the cost of a specific district's contribution among all other commercial-industrial property in the city.

Localities Without Commercial-Industrial Property—While technically not a loophole, one concern frequently cited about the law is that a few communities make very small contributions to the regional tax base yet receive relatively large shares when the pooled tax base is redistributed. A small number of residential communities like North Oaks and Sunfish Lake have little C-I property and no plans for any in the future. Because they contribute little yet receive benefits from tax-base sharing they are pointed to as evidence of the law's unfairness.

Relative to the rest of the metropolitan area, the amount of benefit to these cities is very small. This situation is similar to federal and state revenue sharing which goes to all communities but in much smaller amounts to the wealthier cities. In addition, a significant portion of the cities' revenues will go to the county and the area school district.

Proposed Changes

If Bloomington's request to exempt the Airport South district from tax-base sharing is granted, it would be the first exemption granted since the law was enacted in 1971.

Bloomington proposes to exempt not just the 85 acres of the old Met Stadium site, but a total of 900 acres of developable land, east of Cedar avenue and south of 494 to the Minnesota River. This includes Control Data Corporation, Appletree Square, and all the hotels, motels and other office space in that area, plus the Triple Five project. Further, it proposes to exempt not only future growth, but all growth in the Airport South District since 1971. Today the area in Bloomington east of Cedar Ave. makes a contribution of about $22 million in valuation to the tax-base pool.

Fiscal Effects—Modifications to tax-base sharing will change who bears the tax burden. An exemption from fiscal disparities, by itself, raises no dollars. It would simply make Bloomington's tax base larger than it otherwise would be and make other metropolitan communities' tax bases smaller. The property tax rate, therefore, on Bloomington property would be lower, and the rate on all other communities' property, higher.

Public Policy Effects—Bloomington's proposal to exempt Airport South from tax-base sharing would reverse state policy which up to now has worked to shut down exemptions. By eliminating exemptions on development districts and on HRA districts created after August, 1979 the Legislature has in effect been "closing the door" on tax-base sharing exemptions. Bloomington's proposal to exempt one specific parcel, as opposed to a general group of properties, would reopen that door.

Public Support for Maintaining Tax Base Sharing—According to the Minnesota Poll reported in the Minneapolis Star and Tribune on August 25, 1985, 84% of the Minnesotans who had heard of the Bloomington proposal agreed that property taxes should be shared with other municipalities in the usual way, and just 8% said the development's property taxes should go to Bloomington only.

In a separate analysis of data provided by the Minnesota Poll, it was discovered that across all levels of age, education, income, geography, and political affiliation, the percent of respondents agreeing property taxes should be shared in the usual way was very high. Even in the southwestern suburbs of Hennepin County (Eden Prairie, Bloomington, and Richfield) 70% of those who knew of the project agreed the property taxes should be shared in the usual way.