What are the numbers for Garfield County?
715 Grand

$335,091/acre

701 Grand

$544,173/acre

801 Grand

$130,657/acre

$444,717/acre

$187,635/acre
40% tax producing
40% tax producing
Garfield County (Glenwood Springs) Property Tax Revenue Profile: 2010 Tax Yield per Acre

*Average values per Garfield County

<table>
<thead>
<tr>
<th>Property</th>
<th>Residential</th>
<th>Commercial</th>
<th>Mixed-Use</th>
</tr>
</thead>
<tbody>
<tr>
<td>County Res. S-F</td>
<td>$309</td>
<td>$434</td>
<td>$1,143</td>
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<tr>
<td>County Res. Condo</td>
<td>$1,495</td>
<td>$1,643</td>
<td>$2,136</td>
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<tr>
<td>Kmart</td>
<td>$2,270</td>
<td>$2,270</td>
<td>$2,270</td>
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<tr>
<td>G-Springs Mall</td>
<td>$2,700</td>
<td>$2,700</td>
<td>$2,700</td>
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<tr>
<td>City Res. S-F</td>
<td>$3,034</td>
<td>$3,034</td>
<td>$3,034</td>
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<tr>
<td>Roaring Fork</td>
<td>$4,229</td>
<td>$4,229</td>
<td>$4,229</td>
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<tr>
<td>Walmart</td>
<td>$5,144</td>
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<td>$5,144</td>
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<tr>
<td>City Res. Condo*</td>
<td>$6,654</td>
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<td>$6,654</td>
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<tr>
<td>Target</td>
<td>$7,128</td>
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<td>$7,128</td>
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<tr>
<td>Glenwood Meadows</td>
<td>$10,880</td>
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<td>$10,880</td>
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<tr>
<td>Hot Springs</td>
<td>$13,853</td>
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<tr>
<td>806 Blake</td>
<td>$16,259</td>
<td>$16,259</td>
<td>$16,259</td>
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<td>Hotel Colorado</td>
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<td>$19,894</td>
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<tr>
<td>Hotel Denver</td>
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<td>821 Grand</td>
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<tr>
<td>801 Grand</td>
<td>$58,724</td>
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<tr>
<td>701 Grand</td>
<td></td>
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<tr>
<td>420 7th Street</td>
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</table>

Joe Minicozzi, AICP - Public Interest Projects: Asheville NC
Garfield County (Glenwood Springs) Property Tax Revenue Profile: 2010 Tax Yield per Acre

*Average values per Garfield County

Joe Minicozzi, AICP - Public Interest Projects: Asheville NC
0.4 acres of the Denver Centre would equal one 15 acre Kmart in real estate value.
No State Retail Sales Taxes
What are the numbers for Bozeman?
Gallatin County Property Tax Revenue Profile: 2010 Tax Yield per Acre

*Average values per Board of Realtors

Residential
- County Residential
- Target Plaza
- Walmart
- Bozeman Shopping Plaza
- Gallatin Mall
- Costco
- Gallatin Manor
- City Residential
- Safeway @ 9th
- The Blackmore
- Village Townhouse (sample average)
- Bozeman Hotel (unadjusted)
- Bozeman City Residential
- Bozeman
- Walmart
- Target Plaza
- County Residential

Commercial
- Baxter Hotel
- Baxter

Mixed-Use
- Fechter Building
- The Baltimore
- The Baltimore

Joe Minicozzi, AICP - Urban3 : Asheville NC
2.2 acres of the Fechter Building would equal one 27 acre Walmart.
What are the numbers for Teton County?
Teton County Property Tax Revenue Profile: 2010 Tax Yield per Acre

$12,449/ay
Broulims Shopping Grocery
Teton County Property Tax Revenue Profile: 2010 Tax Yield per Acre

$10,971/ay

Broulims Shopping Center + Out Parcels
Gallatin County Property Tax Revenue Profile: 2010 Tax Yield per Acre

Coulter Building
$89,556/ay

Key Bank
$73,377/ay

70 East Little
$55,668/ay
Teton County Property Tax Revenue Profile: 2010 Tax Yield per Acre

**Brohlims Plaza and outparcels**

$10,971/ay

**70 East Little**

$55,668/ay

2.4 acres of this office Building would equal one 12.2 acre Plaza and out-parcels
Teton County Property Tax Revenue Profile: 2010 Tax Yield per Acre

- Residential
- Commercial
- Mixed-Use

*Average values per Board of Realtors

- Undeveloped Land: $3
- 5146 N. Hwy 33: $811
- County Residential: $1,443
- City Residential: $2,480
- Corner Drug: $5,299
- King's Discount: $8,809
- Brolims Total: $10,971
- 60 E Little: $12,064
- Brolims: $12,449
- 10 N. Main: $19,816
- 35 N. Main: $23,743
- Sotheby's: $26,830
- 70 E. Little: $55,668
- Key Bank: $73,377
- Coulter Building: $89,556

Joe Minicozzi, AICP - Public Interest Projects: Asheville NC
Dunn, NC
Dunn, NC - Tax Revenue Yield Per Acre

- 109 S. Railroad: $6,758
- Hampton Inn: $9,938
- 107 E. Broad St.: $12,875
- 121 S. Wilson Ave.: $14,702
- 109 N. Wilson: $15,409
- WalMart: $13,701
- 102 S. Wilson: $27,198
County Property Taxes/Acre

- Ratio Difference of 15 City Sample Set

Residential
Commercial
Mixed-Use

$0
$125
$250
$375

$1.00
$3.70
$7.00
$7.80

Mixed-Use (2 Story)
Mixed-Use (3 Story)
Mixed-Use (6 Story)
Joe Minicozzi, AICP - Public Interest Projects: Asheville NC

Buncombe County Property Tax Revenue Profile: 2007 Tax Yield per Acre

- Undeveloped: $0
- Biltmore Estate: $30
- County Residential: $135
- City Residential: $1,236
- City - Commercial: $1,716
- Asheville Mall: $2,406
- CBD 1-2 Story Office: $7,995
- CBD 2-4 Story Apts.: $7,059
- CBD Mixed-Use 3-4 Stories: $18,109
- CBD Mixed-Use 6+ Stories: $44,887

Residential
Commercial
Central Business District
How do you compare a car?

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

1. Ford F150 Lariat LTD
   648 miles per tank

2. Toyota Prius
   571 miles per tank

3. Bugatti Veyron
   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 a car?

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
8/15 mpg
How do you compare a car?

1. 1955 BMW Isetta
   - 50/70 mpg

2. Toyota Prius
   - 51/48 mpg

3. Ford F150 Lariat LTD
   - 13/18 mpg

4. Rolls-Royce Phantom Drophead
   - 11/18 mpg

5. Bugatti Veyron
   - 8/15 mpg
Precision Agriculture
Average values per Garfield County

Sheridan County (Sheridan) Property Tax Revenue Profile: 2010 Tax Yield per Acre

- County Res. S-F*: $2,986
- Walmart: $18,164
- Mill Inn: $7,888
- Home Depot: $8,429
- Walmart Total: $20,603
- Walmart Tot+A: $21,290
- City Res. S-F*: $11,066
- Safeway: $11,774
- Post Office Apts: $33,251
- City Res. S-F*: $40,951
- Safeway: $41,533
- 1st Int Total: $41,906
- Wells Fargo: $41,906
- Down/Up Mall: $51,675
- NY Store: $66,139
- 1st Int sans Parking: $71,815
- Bank of the West: $91,333
- 1st Int sans Parking: $91,833
- 134 S. Main: $145,469

*Average values per Garfield County

Joe Minicozzi, AICP - Public Interest Projects: Asheville NC
Sheridan County (Sheridan) Property Tax Revenue Profile: 2010 Tax Yield per Acre

*Average values per Garfield County

- **Residential**
  - County Res. S-F*: $2,996
  - City Res. S-F*: $11,066
  - 1st Int Total sans Parking: $11,774

- **Commercial**
  - Walmart: $18,164
  - Home Depot: $8,429
  - Walmart Tot+A: $20,603
  - Post Office Apts: $33,251
  - Safeway: $33,251
  - City Res. S-F*: $11,066
  - 1st Int Total sans Parking: $11,774
  - Down/Up Mall: $51,167
  - Wells Fargo: $40,951
  - Down/Up Mall: $51,167
  - NY Store: $66,139

- **Mixed-Use**
  - Mill Inn: $4,988
  - Bank of the West: $8,429
  - 1st Int Total sans Parking: $41,906
  - NY Store: $66,139
  - 1st Int Total sans Parking: $41,906

- **Retail Tax**
  - Post Office Apts: $33,251
  - Wells Fargo: $40,951
  - NY Store: $66,139
  - 1st Int Total sans Parking: $11,066

Joe Minicozzi, AICP - Public Interest Projects: Asheville NC
Sheridan County (Sheridan) Property Tax Revenue Profile: 2010 Tax Yield per Acre

- County Res. S-F*: $2,986
- Walmart: $18,164
- Mill Inn: $7,888
- Home Depot: $8,429
- Walmart Total: $20,603
- Walmart Tot+A: $21,290
- City Res. S-F*: $11,066
- Safeway: $11,774
- Post Office Apts: $33,251
- City: $40,951
- City Total: $41,533
- 1st Int Total: $41,906
- Wells Fargo: $51,167
- Down/Up Mall: $66,139
- NY Store: $71,680
- Bank of the West: $71,815
- Crescent Bl: $71,819
- Beaver Creek: $96,751
- Keenan Hotel: $91,833
- 1st Int sans Parking: $91,833
- 134 S. Main: $145,469

*Average values per Garfield County

Joe Minicozzi,AICP - Public Interest Projects : Asheville NC
To move the mouse, 
.... you must move the cheese.

Thomas Friedman
Nobel Prize in Economics
Do our policies balance the scales?
Dell Range Area of Cheyenne, WY
Tax Code
MARKET FORCES
Architectural Incentive
# Property Taxes

<table>
<thead>
<tr>
<th></th>
<th>Quonset House</th>
<th>13 Brucemont</th>
</tr>
</thead>
<tbody>
<tr>
<td>Acres</td>
<td>0.14</td>
<td>0.13</td>
</tr>
<tr>
<td>Building</td>
<td>1,700</td>
<td>1,800</td>
</tr>
<tr>
<td>Tax Value</td>
<td>$62,200</td>
<td>$232,000</td>
</tr>
<tr>
<td>County Tax</td>
<td>$330</td>
<td>$1,230</td>
</tr>
<tr>
<td>Value/Acre</td>
<td>$444,286</td>
<td>$1,784,615</td>
</tr>
<tr>
<td>County Tax/Acre</td>
<td>$2,355</td>
<td>$9,458</td>
</tr>
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Data Source: Neil Thomas, RDI
# Property Taxes

**$37/sq.ft.**

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<th>Building</th>
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## Property Taxes

### $37/sq.ft.

### $128/sq.ft.

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Data Source: Neil Thomas, RDI
Behavioral Economics
The Window Tax
1696-1851, by King William III

Window tax consisted of:
1. a flat-rate house tax per house and,
2. a variable tax for # windows > 10
3. Between 10 and 20 = 4 shillings, and
4. Those > 20 = 8 shillings.
François Mansart, architect (1598–1666)

His treatment of high roof stories gave rise to the term “Mansard roof”

At the time, French houses were taxed by the number of floors below the roof, which exempted the upper floor from taxation.
We shape our buildings; thereafter they shape us.

Winston Churchill

Sun City, AZ “Zoomborg” from Dolores Hayden’s Field Guide to Sprawl.
THE DIET STARTS... TOMORROW!
We’re blending what we see but we aren’t allowing ourselves to be victimized by what we see.

The math works. But no matter how many times you prove it, you always have to prove it again.

Billy Beane
General Manager
Oakland Athletics
The Science of Appraisals
$34M, 0.7 acres, 9 stories, 70 units

$24M, 5.2 acres, 12 stories
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, Fair 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 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.

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.

You will need to learn all that you can about the functioning of your own county so that you can help your third-graders:

1. Perceive the spatial relationship of the community in which they live to the county community of which it is a part.
2. Know and appreciate the services provided by their county government which contribute to the welfare of their local community.
3. Understand and appreciate the specific ways in which the functions of the county are related to their own lives and to the lives of other members of their families.
4. Know and understand the functions of private business, professional, and welfare organizations that have county as part of the name.

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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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 experiences to those which they have already accumulated. So, before you begin planning your year's program 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.

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 alone to the store, library, playground, and other places in the neighborhood; thus, they began to assume simple 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 earning to adjust loyalties and behavior to the demands of these three groups are complicated. For these reasons, The Basic Social Studies Program of the Curriculum Foundation Series for Grades One and Two took as its emphasis the universal centers of home, school, and neighborhood.

Communities Emphasized

For the first few months in first grade, as described in Between Two Worlds, the social-studies program was based on those experiences which normally occur in the first-grade classroom. This program was followed by organized learning experiences which emphasized living in family groups. The context for the home and family community emphasis came from two sources: (1) the text and pictures found in At Home, which describes the members of the Hall 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 emphasis. 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.


V—is for VALUE
Not measured in wealth.
Planners think wisely
Weighing comfort and health.