

Saint Paul City Clerk and Council
City Hall 300
15 Kellogg Blvd. W.
St. Paul MN 55102

December 12, 2023

Subject: Public Comments of John Purdy under ORD 23-64, including attachments.

Dear City Clerk and Council,

As background, we remember that this Council asked and received from our legislature permission to impose a 1% sales tax as a way to fund arterial streets that outsiders use every day.

But not too many will remember that in 2005, Minnesota joined the Streamlined Sales Tax Agreement ([SSTA](#)) that represents 24 states. A prerequisite for membership required the legislature to amend its sales tax statutes.

[MN Statute 297A.99 Subd. 5 \(b\)](#) was adopted in 2003, giving municipalities, for the first time, the option to exempt certain utility sales from local sales taxes year-around (please see Xcel Energy Attachment 1).

Utility services are expensive necessities, like food, clothing, water and housing. Furthermore, the outsiders that are the target of the LST won't pay these utility bills or the 1% sales tax on them. Only St. Paul residents will pay.

One concern expressed is the exemption's effect on LST revenue. A reduction of \$33,889,791 over 20 years is shown on line W15 of attachment 2.

I used Xcel Energy franchise records provided to OFS as a basis for these calculations. Attachment 3, line AB17 shows \$122,833,753 of (residential only) electric revenues earned by Xcel Energy in 2022. Attachment 4, line V17 shows \$20,459,807 of (residential only) natural gas revenues for a yearly total of \$143,343,560 in Xcel Energy residential revenues. These revenues, if exempted from the proposed 1% LST would cause a 2024 sales tax revenue reduction of \$1,165,040 as found in Attachment 2, Line C13, the 1st year of this proposed exemption.

But this revenue reduction won't cause a shortage. The 20-year accumulated street re-construction costs of \$1,113,279,425 are shown on line W6 (Attachment 2). The accumulated revenues of \$1,132,793,432 for street re-construction (after subtracting my requested residential exemption amendment) are shown on line W17 (attachment 2). This is an excess of \$19,514,000 over what is needed to complete the street projects. Tax revenues that exceed total costs of re-construction cannot be collected.

This excess is reached before factoring in revenue from Ramsey County's compensatory reimbursement for the 3.62 centerline miles of CSAH streets. Also, this excess is reached before factoring in special assessments that may be levied once the Council establishes a fair treatment policy for residents along *all* 168 miles of arterial streets.

Once these two revenue sources are factored in, the cumulative sales tax collections through 20 years will reduce from \$1,552,088,372 to a level more in line with the voter approved \$984,000,000.

Lastly, LST collections are net of MNDOR expenses, approximating 1.2% of gross or \$18,912,000 over the life of the tax. Administrative challenges are manageable with this amount of resource.

For these reasons I urge the Council to amend the ordinance with the following language:

(D) The Sales and Use Tax shall not apply to the sale of natural gas and electricity sold by Xcel Energy to Residential Users for such residential sales occurring during any month of any billing period. The provisions of this exemption do not apply to other local sales tax provisions within St. Paul.

Sincerely,
John Purdy
10 W Delos St
St. Paul, MN 55107

Attachments 1-4 are included within the transmittal letter for public record.

Based on Xcel Energy's understanding of Streamlined Sales Tax Act and 297A.99 Subd. 5 (b), cities and localities have the option or choice of whether to apply the local tax rate to the highlighted items, exempt them, or apply a different rate. To our knowledge, no city or other political subdivision has elected to exempt or otherwise use a different rate for electricity or natural gas. As a result, Xcel Energy collects from its customers, state sales taxes and applicable local sales taxes and remits them to state and local governments. Xcel follows all state and local tax laws in collection and remittance of these taxes.

Streamlined Agreement Language:

Section 302: STATE AND LOCAL TAX BASES

A. The tax base for local jurisdictions shall be identical to the state tax base unless otherwise prohibited by federal law.

B. This section does not apply to sales or use taxes levied on:

1. Fuel used to power motor vehicles, aircraft, locomotives, or watercraft;
2. Electricity, piped natural or artificial gas or other fuels delivered by the seller;
3. The retail sale or transfer of motor vehicles, aircraft, watercraft, modular homes, manufactured homes, or mobile homes; and
4. Energy. Solely for purposes of this section and section 308, "energy" means natural or artificial gas, oil, gasoline, electricity, solid fuel, wood, waste, ice, steam, water, and other materials necessary and integral for heat, light, power, refrigeration, climate control, processing, or any other use in any phase of the manufacture of tangible personal property.

MN Passed S.F. 1505 to comply with Section 302 of Streamlined Sales Tax Act. A portion of this is in MN statute 297A.99, Subd. 5 (see below)

297A.99 Subd. 5 Tax rate.

(a) The tax rate is as specified in the special law authorization and as imposed by the political subdivision.

(b) The full political subdivision rate applies to any sales that are taxed at a state rate, and the political subdivision must not have more than one local sales tax rate or more than one local use tax rate. This paragraph does not apply to sales or use taxes imposed on electricity, piped natural or artificial gas, or other heating fuels delivered by the seller, or the retail sale or transfer of motor vehicles, aircraft, watercraft, modular homes, manufactured homes, or mobile homes.

Year	2024	2025	2026
Centerline miles of streets (adj. for divided streets)	0.61	0.83	2.01
Cost per centerline mile	\$16,721,311	\$16,566,265	\$14,676,617
Yearly re-construction cost from 2024**	\$10,200,000	\$13,750,000	\$29,500,000
Accumulative re-construction cost from 2024	\$10,200,000	\$23,950,000	\$53,450,000
New 1% yearly net sales tax proceeds*	\$39,011,627	\$54,148,138	\$56,368,212
Accumulative 1% net sales tax proceeds	\$39,011,627	\$93,159,765	\$149,527,977
Streets/bridges share (75%)	\$29,258,720	\$40,611,104	\$42,276,159
Accumulative streets/bridges share	\$29,258,720	\$69,869,824	\$112,145,982
Yearly Residential nat. gas and elect. Exemption***	\$1,165,040	\$1,212,806	\$1,262,531
1% yearly net sales tax proceeds less exemption	\$37,846,587	\$52,935,332	\$55,105,680
Accumulative nat. gas and elect. exemption	\$1,165,040	\$2,377,846	\$3,640,377
Accu. 1% net sales tax proceeds less accu. exempt.	\$37,846,587	\$90,781,919	\$145,887,599
Accu. Streets/bridges share less accu. exempt.	\$28,384,940	\$68,086,439	\$109,415,699

*Inflation factor calculated as follows: 1.0410

.5% LST yearly growth of 4.1% based
upon 6 years experience: CY 2016 -2022
CY 2016 collections = \$18,867,199
CY 2022 collections = \$23,999,453
CY 2024 is based on CY 2022 .5%
LST collection of \$23,999,453 adjusted
by doubling, then adjusting for 2 years
of growth at 4.1% per year.

**Yearly re-construction costs, 2024-2028 taken
from RES 23-354 Appendix A Five Yr. Capital Plan
for 1st 5 years. Thereafter, the average of costs 1-5
for years 1-5 (\$15,161,038) is adjusted for inflation
each year by multiplication factor 1.041.
It is noted: there are a total of 7.85 miles of
divided streets contained in the street
re-construction projects. 4.32 miles of divided
streets are scheduled for re-construction in yrs.
1-5 leaving 3.53 miles for programs in yrs. 6-20,
justifying the use of \$15,161,038 as the base
for increasing by 1.041 in yrs. 6-20.

***See Attachments 3 and 4 for 2022 Xcel Revenues

2027	2028	1st 5 years	2029	2030	2031	2032
3.02	2.18	8.65	3.10	3.10	3.10	3.10
\$14,460,265	\$13,380,734	\$15,161,038	\$15,782,641	\$16,429,729	\$17,103,348	\$17,804,585
\$43,670,000	\$29,170,000	\$126,290,000	\$48,926,187	\$50,932,161	\$53,020,379	\$55,194,215
\$97,120,000	\$126,290,000		\$175,216,187	\$226,148,348	\$279,168,728	\$334,362,943
\$58,679,308	\$61,085,160	\$269,292,445	\$63,589,652	\$66,196,827	\$68,910,897	\$71,736,244
\$208,207,285	\$269,292,445		\$332,882,097	\$399,078,924	\$467,989,821	\$539,726,065
\$44,009,481	\$45,813,870	\$201,969,334	\$47,692,239	\$49,647,620	\$51,683,173	\$53,802,183
\$156,155,464	\$201,969,334		\$249,661,572	\$299,309,193	\$350,992,366	\$404,794,549
\$1,314,295	\$1,368,181		\$1,424,277	\$1,482,672	\$1,543,462	\$1,606,744
\$57,365,013	\$59,716,979		\$62,165,375	\$64,714,155	\$67,367,436	\$70,129,500
\$4,954,673	\$6,322,854		\$7,747,131	\$9,229,803	\$10,773,264	\$12,380,008
\$203,252,612	\$262,969,591		\$325,134,966	\$389,849,121	\$457,216,557	\$527,346,057
\$152,439,459	\$197,227,193		\$243,851,225	\$292,386,841	\$342,912,418	\$395,509,543

2033	2034	2035	2036	2037	2038	2039
3.10	3.10	3.10	3.10	3.10	3.10	3.10
\$18,534,574	\$19,294,491	\$20,085,565	\$20,909,073	\$21,766,345	\$22,658,765	\$23,587,775
\$57,457,178	\$59,812,922	\$62,265,252	\$64,818,127	\$67,475,671	\$70,242,173	\$73,122,102
\$391,820,120	\$451,633,043	\$513,898,295	\$578,716,422	\$646,192,092	\$716,434,265	\$789,556,367
\$74,677,430	\$77,739,205	\$80,926,512	\$84,244,499	\$87,698,524	\$91,294,163	\$95,037,224
\$614,403,495	\$692,142,700	\$773,069,212	\$857,313,711	\$945,012,234	\$1,036,306,397	\$1,131,343,621
\$56,008,073	\$58,304,403	\$60,694,884	\$63,183,374	\$65,773,893	\$68,470,622	\$71,277,918
\$460,802,621	\$519,107,025	\$579,801,909	\$642,985,283	\$708,759,176	\$777,229,798	\$848,507,716
\$1,672,620	\$1,741,197	\$1,812,587	\$1,886,903	\$1,964,266	\$2,044,800	\$2,128,637
\$73,004,810	\$75,998,007	\$79,113,926	\$82,357,596	\$85,734,258	\$89,249,362	\$92,908,586
\$14,052,628	\$15,793,825	\$17,606,412	\$19,493,314	\$21,457,580	\$23,502,381	\$25,631,018
\$600,350,867	\$676,348,875	\$755,462,800	\$837,820,397	\$923,554,654	\$1,012,804,017	\$1,105,712,603
\$450,263,151	\$507,261,656	\$566,597,100	\$628,365,297	\$692,665,991	\$759,603,013	\$829,284,452

2040	2041	2042	2043	Total C/L Street miles
3.10	3.10	3.10	3.10	55.15
\$24,554,874	\$25,561,623	\$26,609,650	\$27,700,646	
\$76,120,108	\$79,241,033	\$82,489,915	\$85,872,002	
\$865,676,476	\$944,917,508	\$1,027,407,424	\$1,113,279,425	
\$98,933,750	\$102,990,034	\$107,212,625	\$111,608,343	
\$1,230,277,371	\$1,333,267,404	\$1,440,480,029	\$1,552,088,372	
\$74,200,312	\$77,242,525	\$80,409,469	\$83,706,257	
\$922,708,028	\$999,950,553	\$1,080,360,022	\$1,164,066,279	
\$2,215,911	\$2,306,764	\$2,401,341	\$2,499,796	
\$96,717,838	\$100,683,270	\$104,811,284	\$109,108,546	
\$27,846,929	\$30,153,693	\$32,555,034	\$33,889,791	
\$1,202,430,442	\$1,303,113,711	\$1,407,924,995	\$1,518,198,581	
\$901,822,831	\$977,335,284	\$1,055,943,746	\$1,138,648,936	

2022	Residential monthly kWh sold	Res. Energy Charge per kWh Rate Code A01, A03	Res. Energy Charges Revenue (B X C)	Res. Fuel Cost Chg. per kWh
MPUC #2 Elect. Sect. 5		32nd Sheet No. 1		23rd Sheet No. 91.1
January	71,189,898.02	\$0.088030	\$6,266,846.72	\$0.025970
Feburary	52,739,834.00	\$0.088030	\$4,642,687.59	\$0.030660
March	79,668,782.00	\$0.088030	\$7,013,242.88	\$0.032680
April	52,276,307.00	\$0.088030	\$4,601,883.31	\$0.032560
May	48,073,029.23	\$0.088030	\$4,231,868.76	\$0.034530
June	61,516,837.06	\$0.103010	\$6,336,849.39	\$0.039790
July	71,882,117.99	\$0.103010	\$7,404,576.97	\$0.037760
August	90,008,413.02	\$0.103010	\$9,271,766.63	\$0.037780
September	62,673,033.92	\$0.103010	\$6,455,949.22	\$0.041190
October	46,367,146.01	\$0.088030	\$4,081,699.86	\$0.039260
November	17,660,240.09	\$0.088030	\$1,554,630.94	\$0.037240
December	654,965.86	\$0.088030	\$57,656.64	\$0.034230
Total 2022			\$61,919,658.91	

Res. Fuel Cost Revenue (B X E)	Sales True-up per kWh Sheet 91.2	Res. True-up Revenue (B X G)	Resource Adj. CIP Rider per kWh Sheet No. 92	Res. Adj. CIP Rider Revenue (B X J)	Resource Adj. RDF Rider per kWh Sheet No. 143
\$1,848,801.65	-\$0.005150	-\$366,627.97	\$0.003521	\$250,659.63	\$0.001212
\$1,617,003.31	-\$0.005150	-\$271,610.15	\$0.003521	\$185,696.96	\$0.001212
\$2,603,575.80	-\$0.005150	-\$410,294.23	\$0.003521	\$280,513.78	\$0.001212
\$1,702,116.56	-\$0.005150	-\$269,222.98	\$0.003521	\$184,064.88	\$0.000902
\$1,659,961.70	-\$0.007360	-\$353,817.50	\$0.003521	\$169,265.14	\$0.000902
\$2,447,754.95	-\$0.007360	-\$452,763.92	\$0.003521	\$216,600.78	\$0.000902
\$2,714,268.78	-\$0.007360	-\$529,052.39	\$0.003521	\$253,096.94	\$0.000902
\$3,400,517.84	-\$0.007360	-\$662,461.92	\$0.003521	\$316,919.62	\$0.000902
\$2,581,502.27	-\$0.007360	-\$461,273.53	\$0.003521	\$220,671.75	\$0.000902
\$1,820,374.15	-\$0.007360	-\$341,262.19	\$0.001108	\$51,374.80	\$0.000902
\$657,667.34	-\$0.007360	-\$129,979.37	\$0.001108	\$19,567.55	\$0.000902
\$22,419.48	-\$0.007360	-\$4,820.55	\$0.001108	\$725.70	\$0.000902
\$23,075,963.82		-\$4,253,186.69		\$2,149,157.52	

Res. Adj. RDF Rider Revenue (B X L)	Resource Adj. TCR Rider per kWh Sheet No. 144	Res. TCR Rider Revenue (B X N)	Resource Adj. RES Rider % applies to col. D, U Sheet No.'s 146, 147	Res. RES Rider Revenue P X(D+U)
\$86,282.16	\$0.003614	\$257,280.29	0.050910	\$367,248.64
\$63,920.68	\$0.003614	\$190,601.76	0.050910	\$273,313.91
\$96,558.56	\$0.003614	\$287,922.98	0.050910	\$421,050.35
\$47,153.23	\$0.003614	\$188,926.57	0.097650	\$545,727.08
\$43,361.87	\$0.003614	\$173,735.93	0.097650	\$508,414.63
\$55,488.19	\$0.003614	\$222,321.85	0.097650	\$725,021.03
\$64,837.67	\$0.003614	\$259,781.97	0.097650	\$808,811.59
\$81,187.59	\$0.003614	\$325,290.40	0.097650	\$1,020,875.36
\$56,531.08	\$0.003614	\$226,500.34	0.097650	\$726,398.22
\$41,823.17	\$0.003614	\$167,570.87	0.097650	\$494,236.66
\$15,929.54	\$0.003614	\$63,824.11	0.097650	\$187,092.13
\$590.78	\$0.003614	\$2,367.05	0.097650	\$81,893.43
\$653,664.50		\$2,366,124.12		\$6,160,083.03

8.92% Interim Rate Adjustment applies to col. D, U Sheet No.'s 1, 94	Res. Interim Rate Adjust. Revenue R X(D+U)	Res. Meters	Customer Charge Overhead Svse. Code A01 Sheet No. 1	Res. Customer Charge Revenue T X U
0.0892	\$643,460.59	118,354.63	\$8.00	\$946,837.04
0.0892	\$478,876.46	90,735.32	\$8.00	\$725,882.56
0.0892	\$737,727.19	157,155.17	\$8.00	\$1,257,241.36
0.0892	\$498,503.39	123,339.96	\$8.00	\$986,719.68
0.0892	\$464,419.71	121,828.78	\$8.00	\$974,630.24
0.0892	\$662,282.39	135,980.14	\$8.00	\$1,087,841.12
0.0892	\$738,822.26	109,772.97	\$8.00	\$878,183.76
0.0892	\$932,535.40	147,833.27	\$8.00	\$1,182,666.16
0.0892	\$663,540.41	122,855.58	\$8.00	\$982,844.64
0.0892	\$451,468.61	122,450.93	\$8.00	\$979,607.44
0.0892	\$170,902.39	45,164.39	\$8.00	\$361,315.12
0.0892	\$74,806.90	97,623.22	\$8.00	\$780,985.76
	\$6,517,345.71			\$11,144,754.88

City F. Fee Meter Factor Charge per meter Sheet No. 93.7	Res.City F. Fee Meter Revenue T X W	Res. City F. Fee Energy Charge per kWh Sheet No. 93.9	Res. City F. Fee Energy Revenue B X Y	Res. Low Income Energy Afford. Rider surcharge per meter Sheet No. 96
\$3.27	\$387,019.64	\$0.0110	\$783,088.88	\$0.98
\$3.27	\$296,704.50	\$0.0110	\$580,138.17	\$0.98
\$3.27	\$513,897.41	\$0.0110	\$876,356.60	\$0.98
\$3.27	\$403,321.67	\$0.0110	\$575,039.38	\$0.98
\$3.27	\$398,380.11	\$0.0110	\$528,803.32	\$0.98
\$3.27	\$444,655.06	\$0.0110	\$676,685.21	\$0.98
\$3.27	\$358,957.61	\$0.0110	\$790,703.30	\$0.98
\$3.27	\$483,414.79	\$0.0110	\$990,092.54	\$0.98
\$3.27	\$401,737.75	\$0.0110	\$689,403.37	\$0.98
\$3.27	\$400,414.54	\$0.0110	\$510,038.61	\$0.98
\$3.40	\$153,558.93	\$0.0115	\$203,092.76	\$0.98
\$3.40	\$331,918.95	\$0.0115	\$7,532.11	\$0.98
	\$4,573,980.95		\$7,210,974.25	

RES. Low Income
Affordability Rider

Total Taxable
Revenues

Revenue D+F+H+J+L+N+P+R+U+W+Y+AA

\$115,987.54	\$11,586,884.81
\$88,920.61	\$8,872,136.35
\$154,012.07	\$13,831,804.75
\$120,873.16	\$9,585,105.91
\$119,392.20	\$8,918,416.12
\$133,260.54	\$12,555,996.57
\$107,577.51	\$13,850,565.97
\$144,876.60	\$17,487,681.03
\$120,398.47	\$12,664,204.00
\$120,001.91	\$8,777,348.42
\$44,261.10	\$3,301,862.53
\$95,670.76	\$1,451,747.01
\$1,365,232.47	\$122,883,753.47

2022	Res. Monthly Therms sold	Res. Distribution Chg. per therm Rate Code 101 11th Sheet #1	Res. Dist. Sales Revenue B X C	Base Cost of Gas per therm Rate Code 101 11th Sheet #1
MPUC #2 Gas Sect. 5				
January	10,381,928.00	\$0.175996	\$1,827,177.80	\$0.463431
Feburary	12,440,488.02	\$0.175996	\$2,189,476.13	\$0.463431
March	17,199,310.01	\$0.175996	\$3,027,009.76	\$0.463431
April	8,708,529.99	\$0.175996	\$1,532,666.44	\$0.397729
May	4,966,369.30	\$0.175996	\$874,061.13	\$0.397729
June	1,726,621.03	\$0.175996	\$303,878.39	\$0.397729
July	1,040,817.00	\$0.175996	\$183,179.63	\$0.397729
August	1,049,758.00	\$0.175996	\$184,753.21	\$0.397729
September	1,185,598.00	\$0.175996	\$208,660.51	\$0.397729
October	2,860,966.00	\$0.175996	\$503,518.57	\$0.397729
November	1,703,729.17	\$0.175996	\$299,849.52	\$0.463431
December	59,742.34	\$0.175996	\$10,514.41	\$0.463431
			\$11,144,745.51	

Base Cost Revenue B X E	Purchased Gas Adjustment (PGA) Per Therm MNPUC Filings	PGA Revenue B X G	Gas Affordability Charge per therm Sheet #69	Gas Afford. Sales Revenue B X G
\$4,811,307.27	\$0.277179	\$2,877,652.42	\$0.00445	\$46,199.58
\$5,765,307.80	\$0.289439	\$3,600,762.41	\$0.00445	\$55,360.17
\$7,970,693.44	\$0.166349	\$2,861,088.02	\$0.00445	\$76,536.93
\$3,463,634.92	\$0.167761	\$1,460,951.70	\$0.00445	\$38,752.96
\$1,975,269.10	\$0.393051	\$1,952,036.42	\$0.00445	\$22,100.34
\$686,727.26	\$0.572951	\$989,269.25	\$0.00445	\$7,683.46
\$413,963.10	\$0.334721	\$348,383.31	\$0.00445	\$4,631.64
\$417,519.20	\$0.545161	\$572,287.12	\$0.00445	\$4,671.42
\$471,546.71	\$0.496551	\$588,709.87	\$0.00445	\$5,275.91
\$1,137,889.15	\$0.202051	\$578,061.04	\$0.00445	\$12,731.30
\$789,560.91	\$0.183299	\$312,291.85	\$0.00445	\$7,581.59
\$27,686.45	\$0.408589	\$24,410.06	\$0.00445	\$265.85
\$27,931,105.31		\$16,165,903.48		\$281,791.16

Interim Rate % Adj. applies to D, F, V 11th Sheet #1	Interim Rate Adj. Revenue K(D + F+ Q)	Pricing Event Surcharge per therm Sheet 42, 42.1	Pricing Event Revenue B X M	Meters	Res. Service Charge/meter 11th Sheet # 1
0.1396	\$1,032,606.23	\$0.04716	\$489,611.72	84,267.52	\$9.00
0.1396	\$1,191,396.98	\$0.04716	\$586,693.42	64,397.60	\$9.00
0.1396	\$1,680,050.34	\$0.04716	\$811,119.46	115,226.82	\$9.00
0.1396	\$808,788.16	\$0.04716	\$410,694.27	88,590.01	\$9.00
0.1396	\$507,557.38	\$0.04716	\$234,213.98	87,385.29	\$9.00
0.1396	\$258,624.67	\$0.04716	\$81,427.45	95,778.51	\$9.00
0.1396	\$183,933.13	\$0.04716	\$49,084.93	80,047.76	\$9.00
0.1396	\$216,896.91	\$0.04716	\$49,506.59	105,714.49	\$9.00
0.1396	\$205,452.08	\$0.04716	\$55,912.80	87,945.84	\$9.00
0.1396	\$339,096.70	\$0.04716	\$134,923.16	87,516.86	\$9.00
0.1396	\$248,501.11	\$0.04716	\$80,347.87	76,742.61	\$9.00
0.1396	\$91,756.14	\$0.04716	\$2,817.45	68,786.45	\$9.00
	\$6,764,659.83		\$2,986,353.09		

Meter Revenue O X P	Resource Adjustment CIP	Resource Adjustment CIP Revenue	Resource Adjustment GUIC	Resource Adjustment GUIC Revenue	Total Taxable Revenues
	Sheet #43	B X R	Sheet #64	B X R	
\$758,407.68	\$0.028472	\$295,594.25	\$0.033864	\$351,573.61	
\$579,578.40	\$0.028472	\$354,205.57	\$0.033864	\$421,284.69	
\$1,037,041.38	\$0.028472	\$489,698.75	\$0.033864	\$582,437.43	
\$797,310.09	\$0.028472	\$247,949.27	\$0.033864	\$294,905.66	
\$786,467.61	\$0.028472	\$141,402.47	\$0.033864	\$168,181.13	\$6,661,289.55
\$862,006.59	\$0.028472	\$49,160.35	\$0.033864	\$58,470.29	\$3,297,247.71
\$720,429.84	\$0.028472	\$29,634.14	\$0.033864	\$35,246.23	\$1,968,485.95
\$951,430.41	\$0.028472	\$29,888.71	\$0.033864	\$35,549.00	\$2,462,502.58
\$791,512.56	\$0.028472	\$33,756.35	\$0.033864	\$40,149.09	\$2,400,975.88
\$787,651.74	\$0.027456	\$78,550.68	\$0.033864	\$96,883.75	\$3,669,306.09
\$690,683.49	\$0.027456	\$46,777.59	\$0.033864	\$57,695.08	
\$619,078.05	\$0.027456	\$1,640.29	\$0.054649	\$3,264.86	
\$9,381,597.84		\$1,798,258.42		\$2,145,640.83	\$20,459,807.75

Non-taxed
by State
Exemption

\$12,490,130.57

\$14,744,065.57

\$18,535,675.52

\$9,055,653.48

\$2,533,289.02

\$781,433.56

\$58,140,247.73