

Comments on Regional Tax Policy Task Force DRAFT December 19, 2011 Report

Number	Comment	Commenter	Staff Response to Comment
1	Thank you for responding to the 46 comments on the separate comment/ staff response sheet. Some of the responses/ changes did not go far enough to address or correct the issue presented. This is particularly true with respect to items 2, 9, 13, and 20. The response to #20 in particular does not make sense in as much as the existence of the state portion of generated sales tax exists wherever the local portion of sales tax exists – no matter the reason for its creation. Additionally comment, #40 and the new language on page 17 are not supported by evidence. Also see this in light of my comment #61.	Karen Darch	Staff would like more clarity regarding modifying the document based on previous comment #'s 2, 9, and 13. In terms of the state portion of the 6.25% sales tax (previous item #20), the Task Force did not address how the State utilizes the 5% portion in providing monies or services because this was not included in the Task Force's scope of work. In terms of previous comment #40, this comment was offered by a Task Force member. The paragraph on page 17 has been modified.
2	I would also like to see a specific recommendation that a Task Force be established by CMAP to make recommendations on changes needed in State statutes that would allow local governments to control expenses.	Larry Hartwig	This was not within the Task Force's scope.
3	Page 7: The second paragraph under the heading "Sales Tax Revenue Sharing" ends with "... value to the region." I think it would be important to continue the sentence by adding: "... value to the region and that shift tax burdens from users of city services to others." The point here is that sales tax revenue sharing ought not transfer tax resources from individuals who happen to purchase an item in one jurisdiction but consume minimal government services from that jurisdiction. Unless redistribution of tax burden is an explicit criterion in designing the revenue sharing program (e.g., by taxing non-resident consumers of retail goods and subsidizing public services for the residents of said jurisdiction), then tax policy should tax users of services (to the extent possible). The principle that should motivate this policy is 'fairness', namely, consumers/users of government services should pay for the consumption of those services unless the people explicitly decide that a redistribution of tax burden is the objective.	Mike Pagano	The sentence has been modified. See page 7.
4	Page 7: The use of the term "state revenue sharing" is misleading and creates the wrong premise for much of the report. Sales Tax and income tax are locally generated taxes, collected by the state. Per prior agreement and history, a portion of those taxes (and others) are held by the state (-as a fiduciary-) for the local governments. This terminology error is continued on page 39 as well.	Karen Darch	The term "state revenue sharing" has been clarified. See page 7.

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5	The concept of "State Revenue Sharing"; I assume you are considering it revenue sharing whenever the State imposes the tax. Therefore we have a continual situation of lobbying the State legislature concerning the amount of revenue that is shared. In order to cut back on the money the State "shares" we maybe should discuss allowing municipalities to impose a variety of local taxes, including income tax. The revenue would then be considered local revenue and we wouldn't have to debate how much revenue the State should share. Either that, or we should clearly state that all revenue the State collects belongs to the people and that a portion of this revenue is designated to provide for State services and a portion is designated to provide local services and that the portion designated for local services "belongs" to the local governments.	Larry Hartwig	"State revenue sharing" covers state-imposed taxes. This has been clarified on page 7. The other points were not included in the recommendations because the Task Force did not fully address this issue or agree to include it in the report.
6	Page 8: The paragraph beginning "Other members of the Tax Force were concerned..." speaks directly to the 'fairness' principle and should be underscored here.	Mike Pagano	This has been modified. A sentence has been added that describes that the Task Force engaged in conversations about the issue of fairness. See page 8.
7	Page 8, line 2: After "other costs," it would be good to insert "including intangible ones."	Karen Darch	This has been added to the sentence. See page 8.
8	Page 8: I think using the Channahon and Kankakee situations as an example of "a symptom of the intense intraregional competition over retail business location" is not a good choice. It certainly illustrates some issues however.	Karen Darch	This example was discussed by the Task Force and illustrates the issue.
9	Page 8, paragraph 1: I would change the third sentence to read, "most members" rather than "some members" or you might say it is a "consensus of the Task Force."	Larry Hartwig	Staff does not believe that there was agreement on this point by most members.
10	Page 8, paragraph 3: "Many" should be changed to "some"	Larry Hartwig	The sentence has been modified. See page 8.
11	Page 8, paragraph 5: We should be looking at more than transparency of sales tax rebates but also limitations on the use of rebates.(possibly some TIF type requirements)	Larry Hartwig	This sentence has been modified. See page 9.
12	Page 8: Under Sales Tax Revenue Sharing, we should note our discussions regarding any new formula change or revenue sharing agreements should not hurt the region or balance the negative impacts, ultimately any change should help balance the region development.	Zahra Ali	This is covered on page 8 with the language "Some members expressed that it is important to ensure that communities that have made planning decisions based on the current criteria do not incur negative consequences from future policy changes".
13	Page 9: Where it states Task Force agreed, can we amend to state Task Force reached consensus.	Zahra Ali	The purpose of the "Summary of Tax Policy Issues" section is to summarize discussions of the Task Force and generally point out areas of agreement and disagreement.

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14	Page 9: We should note that in our discussions we discussed that the revenues from PPRT are very important to local governments.	Zahra Ali	This is already included on page 9, paragraph 2.
15	Page 9: The statement concerning MFT distribution based upon population that does not account for commercial industrial activity needs to be incorporated in the recommendations for further study.	Larry Hartwig	This has been added to the recommendations. See page 15.
16	Page 9, paragraph 5, last sentence: Included in that statement should be an acknowledgment that there is greater accountability for revenues spent at the local level than those spent at the State level.	Larry Hartwig	Staff does not recall a Task Force conversation about state accountability versus local accountability with tax revenues.
17	Page 9, paragraph 6: The sentence “With the existing fiscal challenges at the federal and state government level more capacity may exist locally to provide for some of those investments.” From a local budget perspective, I can assure you there is not capacity to take on major regional projects. This underscores the need to look at the spending side of government and face the issue of what are the appropriate needs to be funded by government (and which government should fund) – not just at how to garner revenue to fund endless need. Responsible local taxpayers, electing responsible local governments should not be “punished” by having to dig deeper to pay for irresponsible state and federal budgeting.	Karen Darch	This sentence has been struck from the document. See page 9.
18	Page 9: The section “Overall Revenue Sharing System and Regional Needs” concludes with a sentence: “... and administration structure to support regional infrastructure needs.” I propose that the sentence continue: “... and administration structure to support regional infrastructure needs and prioritization of projects based on established capital planning criteria, such as use/demand, cost, etc.” The point is to clarify what is meant by “infrastructure needs”, which requires working through a capital planning process in which prioritizing infrastructure projects must be included.	Mike Pagano	The sentence has been clarified. See page 10.
19	Page 9, paragraph 5: “The Task Force also discussed whether this structure promotes lacks accountability to taxpayers to the extent that it results in the expenditure of taxpayer dollars without corresponding levels of service provided in return.”	Laurence Msall	This has been changed. See page 9.
20	Page 10, paragraph 5: Please note discussions of the difficulties of change, current economy condition and concerns of residential burden.	Zahra Ali	This has been added to the section. See page 10.
21	Page 11: The fact that PTELL allows the use of “highest aggregate extension for last three preceding levy years” still does not address the issue raised about the loss of potential revenue for the immediately preceding year if the government does not levy to the maximum for each prior year.	Karen Darch	Staff believes that the paragraph covers the issue. Please suggest alternate language.

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22	Page 12: Where it states Task Force agreed, can we amend to state Task Force reached consensus.	Zahra Ali	The purpose of the "Summary of Tax Policy Issues" section is to summarize discussions of the Task Force, and generally point out areas of agreement and disagreement.
23	Page 12, paragraph 5: Somewhere in the document we need to indicate strong support for the current LGDF system for income tax distribution.	Larry Hartwig	A recommendation to support the current income tax revenue sharing system is on page 15.
24	Page 12, paragraph 5: Some areas within the region have a much larger economic base than others-areas...	Laurence Msall	This has been changed. See page 13.
25	Page 13, paragraph 2: I don't recall a discussion, let alone a consensus, on using property tax base as a criteria for state revenue sharing.	Larry Hartwig	There was discussion about this method, as well as other methods, for sharing sales tax revenues. There was no agreement reached on a method for sharing sales tax revenues and the report does not imply consensus on this matter. See the May 13, 2011 staff report, "State Sales Tax Revenue Sharing – Existing Conditions, Implications, and Policy Options" for information on this method.
26	Page 13: I do not recall a discussion on ways to shrink differentials in Tax Capacity. Why are differentials in tax capacity a problem in and of themselves? If there were no differential in tax capacity what would the region look like? (Also see my comment #61.)	Karen Darch	Throughout its deliberations, the Task Force discussed various policy changes, some of which may have the effect of reducing differentials in tax capacity. "Extreme divergences" in tax capacity were considered to be an issue under the Task Force's scope of work- differentials in general, were not.
27	Page 14: The report takes the position that the Tax Policy Task Force has reached consensus that CMAP should in fact take a leadership role in advocating tax policies on a regional perspective. I believe this needs further discussion and affirmation by the Task Force when we meet on January 13th. As reflected in the Report, the Task Force was charged with advising the Board under what circumstances CMAP should take an advocacy role with respect to tax policy and I do not believe that this issue has been definitively decided by the Task Force. While the Go To 2040 plan clearly states the necessity of recognizing the impact that tax policies have on communities in our region, I am not sure that this automatically translates into the position that CMAP should take an advocacy role in the future on tax policies in Illinois.	Paul Braun	Within the constraints of our federal and state mandates, the role and focus of CMAP is governed by the CMAP Board. With the adoption of GO TO 2040, reforming state and local tax policy was one of the plan's major recommendations and it stated that CMAP recommends the reform of state and local tax policies to make them consistent with the GO TO 2040 plan's vision (page 203). The Task Force was convened to provide the Board input on where to focus its efforts. With the charge given to the Task Force, it is understood that to propose changes to tax policy there needs to be an entity that communicates the proposed changes, analysis, and information. Under our state mandate, that is CMAP. This can be debated by the Board if it so chooses. However, this should be done in a manner that includes an overall perspective of effectively accomplishing the goals of GO TO 2040.

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28	Page 14: I'm still not comfortable with the role CMAP should play in State tax policy. I am also having some difficulty with the concept of CMAP being placed in an advocacy role for change in tax policy. I am fearful this will jeopardize their position as a resource to communities for cooperative regional economic development.	Larry Hartwig	Within the constraints of our federal and state mandates, the role and focus of CMAP is governed by the CMAP Board. With the adoption of GO TO 2040, reforming state and local tax policy was one of the plan's major recommendations and it stated that CMAP recommends the reform of state and local tax policies to make them consistent with the GO TO 2040 plan's vision (page 203). The Task Force was convened to provide the Board input on where to focus its efforts. With the charge given to the Task Force, it is understood that to propose changes to tax policy there needs to be an entity that communicates the proposed changes, analysis, and information. Under our state mandate, that is CMAP. This can be debated by the Board if it so chooses. However, this should be done in a manner that includes an overall perspective of effectively accomplishing the goals of GO TO 2040.
29	I concur with the comments contained in the letter sent yesterday by the Northwest Municipal Conference. I also would particularly underscore the importance of CMAP maintaining its role as a credible resource on so many subjects of importance to those of our region. I strongly concur with the idea that for CMAP to take an advocacy role on tax policy issues compromises its role as an impartial resource.	Karen Darch	Within the constraints of our federal and state mandates, the role and focus of CMAP is governed by the CMAP Board. With the adoption of GO TO 2040, reforming state and local tax policy was one of the plan's major recommendations and it stated that CMAP recommends the reform of state and local tax policies to make them consistent with the GO TO 2040 plan's vision (page 203). The Task Force was convened to provide the Board input on where to focus its efforts. With the charge given to the Task Force, it is understood that to propose changes to tax policy there needs to be an entity that communicates the proposed changes, analysis, and information. Under our state mandate, that is CMAP. This can be debated by the Board if it so chooses. However, this should be done in a manner that includes an overall perspective of effectively accomplishing the goals of GO TO 2040.
30	Page 14, last paragraph: This can be read as an endorsement of sales tax rebates. Seems silly to me. We have municipalities poaching taxpayers from one another by offering rebates, all at a time that tax money is in short supply. I would urge the Task Force to be more bold on this point. I think we have that obligation.	Mike Klemens	The recommendation has been clarified. See page 14.
31	Page 15, paragraph 1: We are kidding ourselves. If we are redistributing the growth or new revenues we are redistributing. Sales tax revenue sharing should be fair to all taxpayers.	Mike Klemens	The recommendation is meant to acknowledge that local governments have made planning decisions based on existing tax policies.

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32	Pages 14 and 15: There needs to be a stronger statement on the hold harmless concept including reasons for why this is important. Acknowledge the history and the fact that decisions have been made along with obligations with the sales tax. Also should be a statement that the present system encourages municipalities to create a "business friendly" environment.	Larry Hartwig	Additional language has been added to the recommendation. See page 15.
33	Page 15, paragraph 1: Rather than "new approaches to allocation of present revenues" we should emphasize new approaches to the allocation of new revenues.	Larry Hartwig	The language has been modified. See page 15.
34	Page 15, paragraph 1: Included in the statement concerning the "redevelopment of economically depressed communities" should be a statement about the need for a study of the causes of the present economic depressed condition. We need to incentivize good economic development decisions not just move revenue from one community to another. We must always allow communities to make their unique quality of life decisions. This same comment applies to the final paragraph on page 17.	Larry Hartwig	The paragraphs on page 15 and 17 have been modified. GO TO 2040 contains a large amount of information about the economic challenges of the region and some of its local governments. For one example, see page 39 of GO TO 2040 for a discussion of the challenges facing the region's economy.
35	Page 15, paragraph 1: Should also include a sentence on the land-use implications of economic development policy for municipalities that have a heavy sales tax reliance.	Mike Pagano	This was not included in the recommendations because the Task Force did not reach agreement on this issue.
36	Page 15, paragraph 1: The paragraph concludes: "... but should avoid redistributing existing revenues." I'm not sure I agree with that caveat. If a tax system is inefficient and if it creates distortions to the economy, then why shouldn't a 'new approach to allocation' redistribute existing revenues?	Mike Pagano	This was not included in the recommendations because the Task Force did not reach agreement on this issue.
37	Page 15, paragraph 3: I fear that we are leaving impression that PPRT supports proliferation of local governments. The reality is that if the function is absorbed the tax goes with it. The issue is that the distribution scheme is 35 years old and the world has changed in 35 years. That should be the focus.	Mike Klemens	This recommendation has been clarified. See page 15.
38	Income Tax Revenue Sharing (new) – sounds like how we should do sales tax	Mike Klemens	This was not included in the recommendations because the Task Force did not reach agreement on this issue.
39	Page 15: In the recommendation for Income Tax Revenue Sharing: "This revenue helps to maintain fiscal stability for local governments and does not create avoids a highly varied distribution of revenue across communities in the region."	Laurence Msall	This was modified. See page 15.

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40	Page 15, last paragraph: Classification – do we need a better reason than “discontinuity in taxation.” Seems to me the problem is that residential property taxes are so low in parts of Cook (districts with high commercial/industrial base – that it is difficult to make good tax law changes because the same change affects people differently. Would we be better off arguing for closing the difference between residential and non-residential assessment levels?	Mike Klemens	The recommendation has been clarified. See page 15.
41	Page 16, paragraph 1: Pretty strong reaction from task force to messing with PTELL. Why then suggest weakening it by using something other than CPI?	Mike Klemens	The recommendation is to analyze other ways to calculate the increase in the extension, but not necessarily to change the policy.
42	Page 16, paragraph 2: I think you will find that state sales taxes are low and that local sales taxes are high, and the combined rate is generally high. This makes lowering tax rates much more complicated.	Mike Klemens	No change made.
43	Page 16: The current language in the recommendation on Individual Income Tax Base and Rate references the need to reduce the Individual Income Tax rate, but I do not think we examined or heard evidence that the individual income tax rate needs to be reduced (in contrast to the agreement that Corporate income tax, and sales tax rates were effecting the region’s competitiveness) I suggest the following revision, which will reduce confusion between our recommendations for the sales tax and the income tax on individuals: “CMAP should pursue policies that lead to a broadening of the tax base in conjunction with policies that lower tax rates by eliminating the State’s exemption for federally taxed retirement income.”	Laurence Msall	This was in reference to reducing tax rates in general, not specifically the individual income tax. The sentence has been clarified. See page 16.

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44	<p>My comments are regarding comments shared regarding the regional infrastructure section. In the original draft I asked that the insertion of water as something that could funded as a regional infrastructure need be deleted. The reason I asked for this is due to the lack of discussion on this topic by the Task Force. I feel very strongly that water and waste water are NOT regional but local. Local policies govern the condition of those infrastructure assets. In Lake County our rates are higher and we don't give water for free to anyone so that we properly maintain our systems. This is a user based system and should be paid for solely by the users of that system. For anyone to suggest that due to the lack of maintenance due to bad policies is a reason to make this a regional need is wrong. When I visit a store the cost of maintaining that building including water and sewer bills are part of the costs. I am concerned that any wording that would allow an interpretation otherwise would undermine the good suggestions in the rest of the report. I am fine with leaving it silent but cannot support any wording that enhances this - I would prefer to make it very specific to roads, rail and would welcome a discussion of what should be included.</p>	Barry Burton	The language in the recommendation has been modified. See page 16.
45	<p>Page 17, paragraph 2: “tax policies that encourage the redevelopment of economically depressed communities” – The phrase appeared earlier and I passed it by. How about tax policies that fairly and efficiently raise the revenue needed to provide public services and are then available for redevelopment of economically depressed communities. Tax policy is a pretty inefficient (and ineffective) way to spur economic development.</p>	Mike Klemens	This paragraph has been modified. See page 17.

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46	<p>Nothing in this report that expands on the third major set of recommendations ("CMAP should support policies that provide for regional needs"). Projects and programs of "regional significance" cannot-- based on the proposed recommendations in this report-- be supported with general tax resources because the report is silent on this matter. Yet, I'm struck by the statement in the reports' Introduction: "GO TO 2040 was built on the premise that the region is both a collection of independent governments, as well as a single economic entity that is competing with other metropolitan areas throughout the world. CMAP is a unit of government, created by state law, with a mandate to make the region successful." The proposed recommendations in this report will certainly address the need to strengthen the myriad local governments in the region, but it will do little if anything to strengthen the region. If the region is to be competitive and successful, in my estimation, a regional tax structure and administrative organization that can plan, fund and implement regional infrastructure programs is necessary. The report ends with a Recommendation that "CMAP should support policies that provide for regional needs". In my view, the report should begin with that recommendation. The report represents yeoman's efforts to synthesize a large body of knowledge, research and practical experience. This represents a first step, but a more bold regional approach will need to follow if the Chicago metropolitan region aspires to becoming a global economic player and decides that it should not continue to fall behind its competitors.</p>	Mike Pagano	<p>The Task Force did not reach agreement regarding the details of a funding and administrative structure for the third recommendation. It advises the CMAP Board to take this up as an item for their future consideration.</p>
47	<p>Page 18, paragraph 2: In fact few state revenues are used to fund state government. State governments are funders not doers. Most funds go to the purchase of services, i.e. healthcare or to support local governments and public universities.</p>	Tom Johnson	<p>This has been clarified. See page 18.</p>
48	<p>Page 18: I think the Other state receipts needs some explanation.</p>	Tom Johnson	<p>This has been clarified. See page 18.</p>
49	<p>Page 19, paragraph 1: A significant part rather than some budgeted revenues stay with state government. Again a funder rather than a doer.</p>	Tom Johnson	<p>This has been clarified. See page 18.</p>
50	<p>Page 25, paragraph 2: This analysis does not include the RTA sales tax match, does it? A big number.</p>	Tom Johnson	<p>This has been clarified. See page 25.</p>
51	<p>Page 34, paragraph 1: For 102 of the 268 of the municipalities for which data was available...</p>	Laurence Msall	<p>This has been modified. See page 34.</p>

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52	Page 45: as to the comment that residential areas do not typically generate enough tax revenues to support needed government services – I did not read the U of I report indicated in the footnote on this but am aware of municipalities in our region that have chosen to be residential and are able to provide needed government services. The ongoing choice to remain residential is made possible by responsible spending and budgeting by local officials following the desire and direction of their constituents.	Karen Darch	Variation in the tax revenue generated by residential land uses exists, and they do not always generate enough property tax revenues, according to the literature. The sentence has been modified. See page 44.
53	Page 47, paragraph 1: including the “fiscalization of land use” discussion is more theoretical than supported by real data from our region. The second paragraph acknowledges some issues raised by the Task Force but clearly does not appear to be supported by staff as the majority of the discussions and new comments on page 17 are based on this first paragraph thinking.	Karen Darch	“Fiscalization of Land Use” is clarified in the text as a “planning term”, and there is a wealth of evidence that many local governments plan based on expected fiscal impact. We are unclear what the second comment about paragraph 2 on page 47 and the new paragraph on page 17 is referring to.
54	Page 52, last paragraph: Mentions some districts did not collect personal property taxes made it sound like they had a choice. More correctly they had no personal property valuation in the base years.	Tom Johnson	This has been clarified. See page 50.
55	Page 54, last paragraph: 2010 was an aberration due to the recession. I think if we drew an inflation adjusted number through the years the actual collections would have exceeded the line much more often than not. To lead off saying it didn’t keep up with inflation is somewhat misleading.	Tom Johnson	For 2001-2010, collections, as compared with inflation, follow economic cycles. This is explained on page 52.
56	Page 62, paragraph 1: I think you should say farmland rather than farms, buildings do get equalized. Next sentence a property taxpayer “in the same taxing district” could pay more.	Tom Johnson	This has been modified. See page 60.
57	Page 62, paragraph 2: I think we should state that the other counties do intra-county equalization in an effort to avoid a multiplier, in Cook with classification a multiplier is necessary in order to bring the valuation up to the 33% level overall.	Tom Johnson	This has been clarified. See page 60.
58	Page 62, paragraph 3: next paragraph IDOR provides other measurements of assessment uniformity”	Tom Johnson	This has been clarified. See page 60.
59	Page 63, paragraph 3: here is one of those areas where “may be” is misleading. It should be “is” in this case. In other cases the term “probably” is more informative than the “may be” term. I know we are trying to be non-judgmental but at times by doing so we end up suggesting there is no known answer when there is.	Tom Johnson	The sentence has been clarified. See page 61.

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60	Page 71, paragraph 2: isn't this average "residential" taxpayer and shouldn't we say these calculations are overstated because we have not factored into the calculation the value of homestead exemption which were a significant % of the residential tax bill in some parts of cook County.	Tom Johnson	This has been clarified. See page 69.
61	Throughout my final review of the draft report, I have noticed that in all of the maps when there is a regional breakdown by township or municipality to illustrate all the various items like tax capacity, EAV, etc., the City of Chicago (a geographically large part of the map and a microcosm of the entire region) is never broken down into townships – although I believe it falls into 10 separate ones – or by neighborhood or ward (which would be comparable in size to many suburban communities). Were it to be done, I believe it would illustrate the disparities that exist within the City limits – in the areas of EAV, tax capacity, etc. What was apparent as well is that in a sense the City of Chicago has been the existing laboratory for what has been discussed in terms of redistributing various taxes and how that relates to regional development and economic health. As a single municipal government the City has the ability to redistribute (on a per capita or other basis) by the way it expends its tax revenues – sales, property, amusement, etc. – among its areas of highest tax capacity (Gold Coast, Loop, Lincoln Park, Sauganash, etc., etc.) and its poorest areas and has had this unfettered capability for years and years. Yet we observe that the City has very diverse neighborhoods and wards – from green, residential and wealthy to the most economically depressed in the region.	Karen Darch	Within the City of Chicago, as well as within other municipalities, tax capacity and property tax base differentials exist. The purpose of the township and municipal-based maps is to show differences across the region, rather than differences within municipal or township boundaries.
62	Pages 18 – 82: I would suggest – as the NWMC comment letter did - that this documentation be reviewed and revised in light of real regional data as presented by local government financial professionals, as this new data is received (Particularly as to p. 43 onward the use of real data available in our region and certainly within the purview and expertise of CMAP to collect, rather than hypotheticals, would be much better and allow a more accurate and productive discussion/ analysis).	Karen Darch	The table of page 43 was prepared by a professional firm that has consulted local governments in our region for many years on matters of development and fiscal impact. All the data in that table is "real regional data", since it was developed by analyzing existing tax rates and actual developments that have occurred within our region. The point of the table is to show order of magnitude differences across different land uses, based on multiple examples, rather than simply one example. Staff appreciates any review of any of the analysis shown in this document.
63	I think we are rushing the process in trying to get a report completed when some additional time and discussion is necessary in order for the Task Force to finish its work. Is there some mandate that a report has to be issued by the next meeting?	Paul Braun	

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64	I still think we are attempting to speed the submittal of this report to the CMAP board a little too fast. I believe there is a need for further discussion on a number of the issues being discussed by the Task Force before we can submit a "consensus" report.	Larry Hartwig	
65	I agree with the comments that the staff did a nice job trying to capture the thoughts of a diverse group on some very tough topics.	Barry Burton	
66	I echo the statements of my colleagues. The report represents the varied perspectives and assessments of a very diverse group. The staff at CMAP has done a heroic job of pulling together the disparate ideas into one document.	Mike Pagano	
67	I also want to commend the excellent work of CMAP staff in compiling a very thorough report. Although several issues of debate remain among the Task Force members, this document should provide important guidance for the CMAP Board. We know this was not an easy task and appreciate your most professional assistance.	Laurence Msall	
68	You guys did a great job on all this work.	Mike Klemens	
69	I would like to specifically compliment you on the sections of the staff analysis where you explain the various taxes we have considered. Your descriptions and explanations are very clear – some of the best I have ever seen – and will undoubtedly help others beyond our Task Force or CMAP Board, to have a much better understanding of how many of our taxes “work.”	Karen Darch	
70	The report looks great and you and the rest of the CMAP staff did a wonderful job. I don’t have any specific comments beyond those that have been submitted by other Task Force members.	Dan Long	
71	The draft looks good to me. Great job.	Paul Fisher	
72	I think you've written a tremendous report. I am willing to endorse it with no reservations.	Dan McMillen	