## TOWN OF AURORA CLAWBACK RATES AND MUNICIPAL LEVY CHANGE 1998 TO 2004 June 20, 2016



1998 FACTORS	DECREASE RETAINED BY TAXPAYER IF	PERCENTAGE CLAWBACK	MUNICIPAL LEVY CHANGE	REDUCTION	SCHOOL TAX REDUCTION
	PROPERTY IS DUE A DECREASE (% SHARE)	I.E. PERCENTAGE OF DECREASE TAXPAYER MUST PAY BACK	I.E. INCREASE DUE TO MUNICIPAL TAX CHANGE	FACTOR	FACTOR
Commercial	11.1217	88.8783	1.797%	N/A	N/A
Industrial	11.1217	88.8783	1.923%	N/A	N/A
Multi-residential	92.4440	7.5560	1.891%	N/A	N/A

1999 FACTORS	DECREASE	PERCENTAGE	MUNICIPAL LEVY	EDUCATION	SCHOOL TAX
	RETAINED BY	CLAWBACK	CHANGE		
	TAXPAYER IF			REDUCTION	REDUCTION
	<b>PROPERTY IS DUE A</b>	I.E. PERCENTAGE OF	I.E. INCREASE DUE		
	DECREASE	DECREASE	TO MUNICIPAL	FACTOR	FACTOR
		TAXPAYER MUST	TAX CHANGE		
	(% SHARE)	PAY BACK			
Commercial	31.1087	68.8913	0.456%	N/A	N/A
Industrial	31.1087	68.8913	-1.249%	N/A	N/A
Multi-residential	96.0635	3.9365	0.136%	N/A	N/A

2000 FACTORS	DECREASE RETAINED BY	PERCENTAGE CLAWBACK	MUNICIPAL LEVY CHANGE	EDUCATION	SCHOOL TAX
	TAXPAYER IF			REDUCTION	REDUCTION
	PROPERTY IS DUE A DECREASE	I.E. PERCENTAGE OF DECREASE	I.E. INCREASE DUE TO MUNICIPAL	FACTOR	FACTOR
		TAXPAYER MUST	TAX CHANGE		
	(% SHARE)	PAY BACK			
Commercial	47.6399	52.3601	0.893%	N/A	N/A
Commercial Industrial	47.6399 47.6399	52.3601 52.3601	0.893% -0.661%	-	N/A N/A

2001 FACTORS	DECREASE	PERCENTAGE	MUNICIPAL LEVY	EDUCATION	SCHOOL TAX
	RETAINED BY	CLAWBACK	CHANGE		
	TAXPAYER IF			REDUCTION	REDUCTION
	<b>PROPERTY IS DUE A</b>	I.E. PERCENTAGE OF	I.E. INCREASE DUE		
	DECREASE	DECREASE	TO MUNICIPAL	FACTOR	FACTOR
		TAXPAYER MUST	TAX CHANGE		
	(% SHARE)	PAY BACK			
Commercial	18.8448	81.1552	1.5565%	N/A	N/A
lus also a fusical	48.8920	51,1080	1.4974%	N/A	N/A
Industrial Multi-residential	40.0920	51.1000	1.407470	11// (	14,7 4

2002 FACTORS	DECREASE	PERCENTAGE	MUNICIPAL LEVY	EDUCATION	SCHOOL TAX
	RETAINED BY	CLAWBACK	CHANGE		
	TAXPAYER IF			REDUCTION	REDUCTION
	<b>PROPERTY IS DUE A</b>	I.E. PERCENTAGE OF	I.E. INCREASE DUE		
	DECREASE	DECREASE	TO MUNICIPAL	FACTOR	FACTOR
		TAXPAYER MUST	TAX CHANGE		
	(% SHARE)	PAY BACK			
Commercial	7.6442	92.3558	1.4074%	N/A	N/A
Industrial	0.9323	99.0672	1.3548%	N/A	N/A
Multi-residential	98.5529	1.4471	3.2325%	N/A	N/A

2003 FACTORS	DECREASE RETAINED BY TAXPAYER IF PROPERTY IS DUE A DECREASE	PERCENTAGE CLAWBACK I.E. PERCENTAGE OF DECREASE TAXPAYER MUST	MUNICIPAL LEVY CHANGE I.E. INCREASE DUE TO MUNICIPAL TAX CHANGE	EDUCATION REDUCTION FACTOR	SCHOOL TAX REDUCTION FACTOR
	(% SHARE)	PAY BACK			
Commercial	0.6582	99.3418	2.0919%	N/A	N/A
Industrial	-	100.0000	3.5074%	N/A	N/A
Multi-residential	98.4818	1.5182	4.2038%	N/A	N/A

2004 FACTORS	DECREASE RETAINED BY TAXPAYER IF	PERCENTAGE CLAWBACK	MUNICIPAL LEVY CHANGE	EDUCATION REDUCTION	SCHOOL TAX
	PROPERTY IS DUE A DECREASE (% SHARE)	I.E. PERCENTAGE OF DECREASE TAXPAYER MUST PAY BACK	I.E. INCREASE DUE TO MUNICIPAL TAX CHANGE		FACTOR
Commercial	15.9733%	84.0267%	1.8995%	N/A	N/A
Industrial	18.4447%	81.5553%	1.9278%	N/A	N/A
Multi-residential	0.0000%	100.0000%	3.8436%	N/A	N/A

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2005 FACTORS	DECREASE	PERCENTAGE	MUNICIPAL LEVY	EDUCATION	SCHOOL TAX
	RETAINED BY	CLAWBACK	CHANGE		
	TAXPAYER IF			REDUCTION	REDUCTION
	PROPERTY IS DUE A	I.E. PERCENTAGE OF	I.E. INCREASE DUE		
	DECREASE	DECREASE	TO MUNICIPAL	FACTOR	FACTOR
		TAXPAYER MUST	TAX CHANGE		
	(% SHARE)	PAY BACK			
Commercial	26.4114	73.5886	2.3160%	N/A	N/A
Industrial	18.8714	81.1286	2.3498%	N/A	N/A
Multi-residential	0.9483	99.0517	4.5983%	N/A	N/A

2005 CAPPING AND THRESHOLD PARAMETERS USED							
	MULTI-RESIDENTIAL	COMMERCIAL	INDUSTRIAL				
Annualized Tax Limit	10.00%	10.00%	10.00%				
Prior Year CVA Tax Limit	5.00%	5.00%	5.00%				
CVA Tax Threshold - Increasers	\$ 250	\$ 250	\$ 250				
CVA Tax Threshold - Decreasers	\$ 250	\$ 250	\$ 250				

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	2006 CLAWBACK RA	TES AND MUNICIPAL LE	VY CHANGE		
2006 FACTORS	DECREASE	PERCENTAGE	MUNICIPAL LEVY	EDUCATION	SCHOOL TAX
	RETAINED BY	CLAWBACK	CHANGE		
	TAXPAYER IF			REDUCTION	REDUCTION
	PROPERTY IS DUE A	I.E. PERCENTAGE OF	I.E. INCREASE DUE		
	DECREASE	DECREASE	TO MUNICIPAL	FACTOR	FACTOR
		TAXPAYER MUST	TAX CHANGE		
	(% SHARE)	PAY BACK			
Commercial	30.7600	69.2400	1.9923%	N/A	N/A
Industrial	38.1000	61.9000	2.0223%	N/A	N/A
Multi-residential	57.2900	42.7100	3.8511%	N/A	N/A

2006 CAPPING AND THRESHOLD PARAMETERS USED							
	MULTI-RESIDENTIAL	COMMERCIAL	INDUSTRIAL				
Annualized Tax Limit	10.00%	10.00%	10.00%				
Prior Year CVA Tax Limit	5.00%	5.00%	5.00%				
CVA Tax Threshold - Increasers	\$ 250	\$ 250	\$ 250				
CVA Tax Threshold - Decreasers	\$ 250	\$ 250	\$ 250				

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2007 FACTORS	DECREASE	PERCENTAGE	MUNICIPAL LEVY	EDUCATION	SCHOOL TAX
	RETAINED BY	CLAWBACK	CHANGE		
	TAXPAYER IF			REDUCTION	REDUCTION
	PROPERTY IS DUE A	I.E. PERCENTAGE OF	I.E. INCREASE DUE		
	DECREASE	DECREASE	TO MUNICIPAL	FACTOR	FACTOR
		TAXPAYER MUST	TAX CHANGE		
	(% SHARE)	PAY BACK			
Commercial	25.8032	74.1968	1.7573%	N/A	N/A
Industrial	27.7327	72.2673	1.7831%	N/A	N/A
Multi-residential	69.5994	30.4006	3.3361%	N/A	N/A

2007 CAPPING AND THRESHOLD PARAMETERS USED						
	MULTI-RESIDENTIAL	COMMERCIAL	INDUSTRIAL			
Annualized Tax Limit	10.00%	10.00%	10.00%			
Prior Year CVA Tax Limit	5.00%	5.00%	5.00%			
CVA Tax Threshold - Increasers	\$ 250	\$ 250	\$ 250			
CVA Tax Threshold - Decreasers	\$ 250	\$ 250	\$ 250			

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	2008 CLAWBACK RA	TES AND MUNICIPAL LE	VY CHANGE		
2008 FACTORS	DECREASE	PERCENTAGE	MUNICIPAL LEVY	EDUCATION	SCHOOL TAX
	RETAINED BY	CLAWBACK	CHANGE		
	TAXPAYER IF			REDUCTION	REDUCTION
	<b>PROPERTY IS DUE A</b>	I.E. PERCENTAGE OF	I.E. INCREASE DUE		
	DECREASE	DECREASE	TO MUNICIPAL	FACTOR	FACTOR
		TAXPAYER MUST	TAX CHANGE		
	(% SHARE)	PAY BACK			
Commercial	35.7362	64.2638	1.8022%	N/A	N/A
Industrial	30.5935	69.4065	1.8291%	N/A	N/A
Multi-residential	55.1660	44.8340	3.3693%	N/A	N/A

2008 CAPPING AND THRESHOLD PARAMETERS USED					
	MULTI-RESIDENTIAL	COMMERCIAL	INDUSTRIAL		
Annualized Tax Limit	10.00%	10.00%	10.00%		
Prior Year CVA Tax Limit	5.00%	5.00%	5.00%		
CVA Tax Threshold - Increasers	\$ 250	\$ 250	\$ 250		
CVA Tax Threshold - Decreasers	\$ 250	\$ 250	\$ 250		

TOWN OF AURC	JRORA				
2009 CLAV	VBACK RATES AND MU	NICIPAL LEVY CHANGE			
2009 FACTORS	DECREASE	PERCENTAGE	MUNICIPAL LEVY	EDUCATION	SCHOOL TAX
	RETAINED BY	CLAWBACK	CHANGE		
	TAXPAYER IF			REDUCTION	REDUCTION
	PROPERTY IS DUE A	I.E. PERCENTAGE OF	I.E. INCREASE DUE		
	DECREASE	DECREASE	TO MUNICIPAL	FACTOR	FACTOR
		TAXPAYER MUST	TAX CHANGE		
	(% SHARE)	PAY BACK			
Commercial	20.3770	79.9623	0.8693%	N/A	N/A
Industrial	23.0607	76.9393	0.8772%	N/A	N/A
Multi-residential	87.0756	12.9244	1.5778%	N/A	N/A

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5.00%		5 00%		
		5.00%		5.00
250	\$	250	\$	25
250	\$	250	\$	25
Yes	,	Yes		Yes
Yes	,	Yes		Yes
Yes	,	Yes		Yes
-	250 Yes Yes	250 \$ Yes Yes	250 \$ 250   Yes Yes Yes   Yes Yes Yes	250 \$ 250 \$   Yes

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	10 CLAWBACK RATES A				
2010 FACTORS	DECREASE	PERCENTAGE	MUNICIPAL LEVY	EDUCATION	SCHOOL TAX
	RETAINED BY	CLAWBACK	CHANGE		
	TAXPAYER IF			REDUCTION	REDUCTION
	<b>PROPERTY IS DUE A</b>	I.E. PERCENTAGE OF	I.E. INCREASE DUE		
	DECREASE	DECREASE	TO MUNICIPAL	FACTOR	FACTOR
		TAXPAYER MUST	TAX CHANGE		
	(% SHARE)	PAY BACK			
Commercial	33.6769	66.3231	0.4845%	N/A	N/A
Industrial	22.2560	77.7440	0.4891%	N/A	N/A
Multi-residential	100.0000	-	0.8712%	N/A	N/A

2010 CAPPING AND THRESHOLD PARAMETERS USED					
	MULTI-RESIDENTIAL	COMMERCIAL	INDUSTRIAL		
Annualized Tax Limit	10.00%	10.00%	10.00%		
Prior Year CVA Tax Limit					
CVA Tax Threshold - Increasers	\$ 250	\$ 250	\$ 250		
CVA Tax Threshold - Decreasers	\$ 250	\$ 250	\$ 250		
Exclude Properties Previously at CVA Tax		Yes	Yes		
Exclude Properties that go from capped to clawed back		Yes	Yes		
Exclude Properties that go from clawed back to capped		Yes	Yes		

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20	011 CLAWBACK RATES AND MUNICIPAL LEVY CHANGE				
2011 FACTORS	DECREASE	PERCENTAGE	MUNICIPAL LEVY	EDUCATION	SCHOOL TAX
	RETAINED BY	CLAWBACK	CHANGE		
	TAXPAYER IF			REDUCTION	REDUCTION
	PROPERTY IS DUE A	I.E. PERCENTAGE OF	I.E. INCREASE DUE		
	DECREASE	DECREASE	TO MUNICIPAL	FACTOR	FACTOR
		TAXPAYER MUST	TAX CHANGE		
	(% SHARE)	PAY BACK			
Commercial	41.5122	58.4878	1.0920%	N/A	N/A
Industrial	30.4213	69.5787	1.1037%	N/A	N/A
Multi-residential	100.0000	-	1.9616%	N/A	N/A

2011 CAPPING AND THRESHOLD PARAMETERS USED					
	MULTI-RESIDENTIAL	COMMERCIAL	INDUSTRIAL		
Annualized Tax Limit	10.00%	10.00%	10.00%		
Prior Year CVA Tax Limit					
CVA Tax Threshold - Increasers	\$ 250	\$ 250	\$ 250		
CVA Tax Threshold - Decreasers	\$ 250	\$ 250	\$ 250		
Exclude Properties Previously at CVA Tax	Yes	Yes	Yes		
Exclude Properties that go from capped to clawed back		Yes	Yes		
Exclude Properties that go from clawed back to capped		Yes	Yes		



**TOWN OF AURORA** 

20	2012 CLAWBACK RATES AND MUNICIPAL LEVY CHANGE						
2012 FACTORS	DECREASE	PERCENTAGE	MUNICIPAL LEVY	EDUCATION	SCHOOL TAX		
	RETAINED BY	CLAWBACK	CHANGE				
	TAXPAYER IF			REDUCTION	REDUCTION		
	<b>PROPERTY IS DUE A</b>	I.E. PERCENTAGE OF	I.E. INCREASE DUE				
	DECREASE	DECREASE	TO MUNICIPAL	FACTOR	FACTOR		
		TAXPAYER MUST	TAX CHANGE				
	(% SHARE)	PAY BACK					
Commercial	36.1957	63.8043	1.2851%	N/A	N/A		
Industrial	31.1989	68.8011	1.2994%	N/A	N/A		
Multi-residential	100.0000	-	2.2899%	N/A	N/A		

2012 CAPPING AND THRESHOLD PARAMETERS USED					
	MULTI-RESIDENTIAL	COMMERCIAL	INDUSTRIAL		
Annualized Tax Limit	10.00%	10.00%	10.00%		
Prior Year CVA Tax Limit	5.00%	5.00%	5.00%		
CVA Tax Threshold - Increasers	\$ 250	\$ 250	\$ 250		
CVA Tax Threshold - Decreasers	\$ 250	\$ 250	\$ 250		
Exclude Properties Previously at CVA Tax	Yes	Yes	Yes		
Exclude Properties that go from					
capped to clawed back	Yes	Yes	Yes		
Exclude Properties that go from					
clawed back to capped	Yes	Yes	Yes		
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2012 LEVEL NEW CONSTRUCTION/NEW TO CLASS

**TOWN OF AURORA** AURORA 2013 CLAWBACK RATES AND MUNICIPAL LEVY CHANGE 2013 FACTORS DECREASE MUNICIPAL LEVY EDUCATION SCHOOL TAX PERCENTAGE **RETAINED BY** CLAWBACK CHANGE **TAXPAYER IF** REDUCTION REDUCTION PROPERTY IS DUE A I.E. PERCENTAGE OF I.E. INCREASE DUE DECREASE DECREASE TO MUNICIPAL FACTOR FACTOR **TAXPAYER MUST TAX CHANGE** (% SHARE) PAY BACK N/A Commercial 50.3343 49.6657 1.1205% N/A N/A N/A Industrial 37.2841 62.7159 1.1329% Multi-residential 100.0000 1.9975% N/A N/A

2013 CAPPING AND THRESHOLD PARAMETERS USED					
	MULTI-RESIDENTIAL	COMMERCIAL	INDUSTRIAL		
	40.00%	40.000/	40.000/		
Annualized Tax Limit					
Prior Year CVA Tax Limit		5.00%	5.00%		
CVA Tax Threshold - Increasers	\$ 250	\$ 250	\$ 250		
CVA Tax Threshold - Decreasers	\$ 250	\$ 250	\$ 250		
Exclude Properties Previously at CVA Tax		Yes	Yes		
Exclude Properties that go from					
capped to clawed back		Yes	Yes		
Exclude Properties that go from					
clawed back to capped	Yes	Yes	Yes		

2013 LEVEL NEW CONSTRUCTION/NEW TO CLASS

TOWN OF AURORA 2014 CLAWBACK RATES AN		AURORA AND MUNICIPAL LEVY CHANGE			
2014 FACTORS	DECREASE	PERCENTAGE	MUNICIPAL LEVY	EDUCATION	SCHOOL TAX
	RETAINED BY	CLAWBACK	CHANGE		
	TAXPAYER IF			REDUCTION	REDUCTION
	PROPERTY IS DUE A	I.E. PERCENTAGE OF	I.E. INCREASE DUE		
	DECREASE	DECREASE	TO MUNICIPAL	FACTOR	FACTOR
		TAXPAYER MUST	TAX CHANGE		
	(% SHARE)	PAY BACK			
Commercial	51.7250	48.2750	1.1005%	N/A	N/A
Industrial	49.3969	50.6031	1.1105%	N/A	N/A
Multi-residential	100.0000	-	1.9605%	N/A	N/A

2014 CAPPING AND THRESHOLD PARAMETERS USED					
	MULTI-RESIDENTIAL	COMMERCIAL	INDUSTRIAL		
Annualized Tax Limit	10.00%	10.00%	10.00%		
Prior Year CVA Tax Limit	5.00%	5.00%	5.00%		
CVA Tax Threshold - Increasers	\$ 250	\$ 250	\$ 250		
CVA Tax Threshold - Decreasers	\$ 250	\$ 250	\$ 250		
Exclude Properties Previously at CVA Tax	Yes	Yes	Yes		
Exclude Properties that go from					
capped to clawed back	Yes	Yes	Yes		
Exclude Properties that go from					
clawed back to capped	Yes	Yes	Yes		

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TOWN OF AURORA

	2015 CLAWBACK RATES AND MUNICIPAL LEVY CHANGE					
2015 FAC	TORS	DECREASE RETAINED BY	PERCENTAGE CLAWBACK	CHANGE		SCHOOL TAX
		TAXPAYER IF PROPERTY IS DUE A DECREASE	I.E. PERCENTAGE OF DECREASE	I.E. INCREASE DUE TO MUNICIPAL	REDUCTION FACTOR	REDUCTION FACTOR
		(% SHARE)	TAXPAYER MUST PAY BACK	TAX CHANGE	TACTOR	TACTOR
Comme	rcial	54.3588	45.6412	1.4939%	N/A	N/A
Indust	rial	45.8264	54.1736	1.4989%	N/A	N/A
Multi-resid	dential	100.0000	-	2.6565%	N/A	N/A

2015 CAPPING AND THRESHOLD PARAMETERS USED					
	MULTI-RESIDENTIAL	COMMERCIAL	INDUSTRIAL		
Annualized Tax Limit	10.00%	10.00%	10.00%		
Prior Year CVA Tax Limit	5.00%	5.00%	5.00%		
CVA Tax Threshold - Increasers	\$ 250	\$ 250	\$ 250		
CVA Tax Threshold - Decreasers	\$ 250	\$ 250	\$ 250		
Exclude Properties Previously at CVA Tax	Yes	Yes Yes			
Exclude Properties that go from					
capped to clawed back	Yes	Yes	Yes		
Exclude Properties that go from					
clawed back to capped	Yes	Yes	Yes		

2015 LEVEL NEW CONSTRUCTION/NEW TO CLASS

TOWN OF AURORA		AURORA AND MUNICIPAL LEVY CHANGE			
2016 FACTORS	DECREASE	PERCENTAGE	MUNICIPAL LEVY	EDUCATION	SCHOOL TAX
	RETAINED BY	CLAWBACK	CHANGE		
	TAXPAYER IF			REDUCTION	REDUCTION
	<b>PROPERTY IS DUE A</b>	I.E. PERCENTAGE OF	I.E. INCREASE DUE		
	DECREASE	DECREASE	TO MUNICIPAL	FACTOR	FACTOR
		TAXPAYER MUST	TAX CHANGE		
	(% SHARE)	PAY BACK			
Commercial	73.9722%	26.0278%	2.2236%	N/A	N/A
Industrial	60.4895%	39.5105%	2.0520%	N/A	N/A
Multi-residential	100.0000%	0.0000%	1.9212%	N/A	N/A

2016 CAPPING AND THRESHOLD PARAMETERS USED					
	MULTI-RESIDENTIAL	COMMERCIAL	INDUSTRIAL		
Annualized Tax Limit	0.00%	10.00%	10.00%		
Prior Year CVA Tax Limit	0.00%	10.00%	10.00%		
CVA Tax Threshold - Increasers	\$-	\$ 500	\$ 500		
CVA Tax Threshold - Decreasers	\$-	\$ 500	\$ 500		
Exclude Properties Previously at CVA Tax	Yes	Yes Yes			
Exclude Properties that go from					
capped to clawed back	Yes	Yes	Yes		
Exclude Properties that go from					
clawed back to capped	Yes	Yes	Yes		

100% 100%