

THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

ANALYSIS OF ORIGINAL (INCLUDING SUPPLEMENTAL) ASSESSMENT  
OF ALL TAXABLE PROPERTY

Unaudited - See Accompanying Accountants' Report

Ten Year Summary

Fiscal Year	General Services District			
	GSD Total	Realty	Personalty	Public Utility
1990-91	\$ 6,131,801,801	\$ 5,253,629,897	\$ 575,387,130	\$ 302,784,774
1991-92	5,974,950,528	5,206,855,217	439,579,327	328,515,984
1992-93	6,031,782,580	5,206,574,441	466,910,155	358,297,984
1993-94	7,645,927,094	6,564,860,490	588,900,423	492,166,181
1994-95	7,809,222,537	6,665,738,964	604,633,877	538,849,696
1995-96	7,949,116,583	6,854,887,568	616,396,850	477,832,165
1996-97	8,192,586,699	7,050,026,895	668,743,347	473,816,457
1997-98	10,647,933,789	9,360,046,370	813,501,653	474,385,766
1998-99	10,895,717,859	9,483,759,205	873,944,396	538,014,258
1999-00	11,087,336,546	9,625,554,203	954,014,066	507,768,277

Assessment date: January 1 (Pick-up assessments and cancellations for each year in minor amounts are not reflected in above figures).

Tax levy: General Services District tax is levied on the entire Metropolitan area. Urban Services District tax is an additional tax levied on properties within the Urban Services District. Personalty and public utility taxes are levied on September 1st of each year, based upon assessed valuation at January 1st of that year. Real property taxes are levied on September 1st of each year, based upon assessed valuation through January 1st of that year. In addition, for the period January 1st through September 1st, supplemental assessments are made and related taxes are levied for improved, demolished or damaged property during such period, in accordance with T.C.A. Section 67-607.

Ratio of assessed value

to appraised value: Commercial and industrial properties - 40% for real property and 30%  
for tangible personal property  
Farm and residential properties - 25%  
Public utilities - 55%

(1) Source: Tax Aggregate Reports for Tennessee State Board of Equalization

THE METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY

ANALYSIS OF ORIGINAL (INCLUDING SUPPLEMENTAL) ASSESSMENT  
OF ALL TAXABLE PROPERTY (CONTINUED)

Unaudited - See Accompanying Accountants' Report

Ten Year Summary

Fiscal Year	Urban Services District				Total Estimated Property Value (1)
	USD Total	Realty	Personalty	Public Utility	
1990-91	\$ 4,561,480,664	\$ 3,855,286,450	\$ 463,922,575	\$ 242,271,639	\$ 23,979,140,195
1991-92	4,407,929,531	3,790,002,819	348,866,185	269,060,527	23,986,047,588
1992-93	4,438,090,931	3,768,171,088	374,529,094	295,390,749	23,710,812,574
1993-94	5,536,342,048	4,660,546,128	468,042,087	407,753,833	24,154,889,503
1994-95	5,542,872,889	4,604,202,408	487,181,673	451,488,808	24,554,554,540
1995-96	5,567,272,438	4,695,089,938	472,017,573	400,164,927	26,686,385,238
1996-97	5,691,540,025	4,784,362,948	515,583,782	391,593,295	27,908,069,594
1997-98	7,303,138,660	6,280,076,965	634,766,710	388,294,985	33,706,470,792
1998-99	7,491,537,089	6,372,341,408	681,039,272	438,156,409	34,408,511,843
1999-00	7,579,090,297	6,420,180,086	747,640,155	411,270,056	38,576,009,345