

**Percent Change FY 14 to FY 15**

	<b>Recommend- ation</b>	<b>No Change in Base Education Amount</b>	<b>HWM - 1</b>	<b>HWM - 2</b>
Base Grant	\$9,382	\$9,151	\$9,151	\$9,382
Nonresidential Base Rate	\$1.51	\$1.49	\$1.49	\$1.50
Homestead Base Rate	\$1.01	\$0.99	\$0.98	\$0.99
Non Residential	4.9%	3.5%	3.5%	4.2%
Housesite Not Adjusted	9.5%	10.1%	9.0%	7.4%
Housesite Adjusted YR 1	14.2%	15.2%	13.1%	10.0%
Housesite Adusted V2*	4.2%	4.5%	4.5%	1.9%

\* If you pretend there is no lag and subtract the FY 16 adjustment from FY 15 taxes, you would see the effect on the adjusted house site tax as shown in V.2

This assumes a base income rate of 1.8% except for current law which is 1.84%