2021 TAX LEVY AND TAX POLICY SENSITIVITY ANALYSIS

Prepared For:
THE CITY OF ELLIOT LAKE

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Analysis contained in this report is based on the use of tax rates for general local municipal purposes only. Education tax rates have not been included except where explicitly noted.

Discussion and Explanation

Municipal Tax Equity (MTE) Consultants has prepared the property tax models set out in this report as part of supporting the City of Elliot Lake to consider its tax policy and tax levy options for 2021. While alternate levy amounts and/or tax policy factors have been applied in the generation of this modelling, the following parameters and base data are common to all calculations.

1. All calculations are performed using the assessment roll as originally returned for 2021 taxation;
2. 2021 Start Ratios and 2020 actual Subclass discounts have been relied upon for the calculation of notional and all *Status Quo* models;
3. A 2021 Revenue Limit of $11,313,543 has been used to calculate the municipality's 2021 notional and alternate revenue neutral levies for general purposes;
   - A 2021 Revenue Limit of $915,079 has been used to calculate the municipality's 2021 notional and alternate revenue neutral levies for the Urban Service Area;
4. Municipal tax calculations, have been calculated based on taxable assessment and revenue only and exclude any Grantable (PIL) assessment and revenue as per the municipality's historic protocols; and
5. Education amounts are not included in any tax summaries unless explicitly noted.

2021 Levy Requirements

2021 target levies have been used in these models and are based on a total taxable revenue requirement of $12,681,804 broken down as follows:

- $150,000 is raised by the Central Commercial Special Area Levy (CCA).
- $11,591,908 by the General Levy; and
- $939,886 by the Urban Service Area (USA) Levy

Tax Model Descriptions

Two separate models have been prepared based on raising the City's revenue limit (revenue neutral) and the 2021 revenue targets noted above.

Scenario 1 is based on a status quo policy model, with no changes to tax ratios, subclass treatment or class structure.

Scenario 2 is based on eliminating tax rate discounts for Vacant and Excess land in the Commercial and Industrial classes and reducing the tax ratios for those classes so as to maintain the general balance of taxation on a class-by-class basis.

In essence, this model shifts taxes from occupied/improved business properties to vacant, excess and unimproved business lands, including but not limited to mine tailing sites.

Central Commercial Area SAR: Summary results for the CCA are included at the end of this report based on both scenarios.

Scenario 1 raises the City's 2021 revenue requirement with no changes to tax policy.

Tables 1-A and 1-B document the starting, status quo ratios and subclass discounts used in this model as well as difference between the City's notional (revenue neutral) tax rates and the model rates. The difference between these two sets of rates represents the 2021 levy increase.

Table 1-A
General Levy Tax Rate Sensitivity

Realty Tax Class	Start Ratios Discounts	Notional	Model	Levy Change
Residential	1.000000	0.01780204	0.01824007	2.46%
Managed Forest	0.250000	0.00445051	0.00456002	2.46%
Multi-Residential	1.863000	0.03316520	0.03398125	2.46%
Commercial	1.511100	0.02690066	0.02756257	2.46%
Excess/Vacant	0.65	0.01748543	0.01791567	2.46%
Industrial	1.511100	0.02690066	0.02756257	2.46%
Excess Vacant	0.65	0.01748543	0.01791567	2.46%
Landfill	1.000000	0.01780204	0.01824007	2.46%
Pipeline	0.700000	0.01246143	0.01276805	2.46%

Table 1-B
Urban Service Area Tax Rate Sensitivity

Realty Tax Class	Start Ratios Discounts	Notional	Model	Levy Change
Residential	1.000000	0.00164129	0.00168578	2.71%
Multi-Residential	1.863000	0.00305772	0.00314061	2.71%
Commercial	1.511100	0.00248015	0.00254738	2.71%
Excess/Vacant	0.65	0.00161210	0.00165580	2.71%
Industrial	1.511100	0.00248015	0.00254738	2.71%
Excess/Vacant	0.65	0.00161210	0.00165580	2.71%
Pipeline	0.700000	0.00114890	0.00118005	2.71%

Note: Tax Ratios are displayed to 6 Decimal Places (1.123456), Subclass Discounts are expressed as a factor of the full class rate and shown at 2 Decimal Places (0.65 = 35% Discount).

Scenario 1 raises the City's 2021 revenue requirement with no changes to tax policy.

Tables 2-A and 2-B document the notional, revenue neutral levies by class and subclass as well as the total levy amounts to raise the City's 2021 levy requirement. The difference shown represents the 2021 levy increase.

Table 2-A
2021 General Levy and Levy Change: Status Quo Tax Policy

Realty Tax Class	General Levy		Levy Change	
	Notional	*Model*	*$*	*%*
Taxable				
Residential	$8,054,204	$8,252,387	$198,183	2.46%
Managed Forest	$220	$225	$5	2.27%
Multi-Residential	$1,686,653	$1,728,155	$41,502	2.46%
Commercial	$1,402,023	$1,436,521	$34,498	2.46%
Excess Land	$8,771	$8,987	$216	2.46%
Vacant Land	$47,536	$48,706	$1,170	2.46%
Industrial	$41,865	$42,896	$1,031	2.46%
Excess Land	$570	$584	$14	2.46%
Vacant Land	$16,995	$17,413	$418	2.46%
Pipeline	$54,706	$56,052	$1,346	2.46%
Sub-Total Taxable	**$11,313,543**	**$11,591,926**	**$278,383**	**2.46%**
Payment in Lieu				
Residential	$5,435	$5,569	$134	2.47%
Commercial	$212,087	$217,306	$5,219	2.46%
Vacant Land	$19,246	$19,720	$474	2.46%
Industrial	$3,567	$3,655	$88	2.47%
Excess Land	$820	$840	$20	2.44%
Vacant Land	$897	$919	$22	2.45%
Landfill	$98	$100	$2	2.04%
Sub-Total PIL	**$242,150**	**$248,109**	**$5,959**	**2.46%**
Total (Taxable + PIL)	**$11,555,693**	**$11,840,035**	**$284,342**	**2.46%**

Scenario 1 raises the City's 2021 revenue requirement with no changes to tax policy.

Table 2-B
2021 Urban Service Area Levy and Levy Change: Status Quo Tax Policy

Realty Tax Class	Urban Service Area		Levy Change	
	Notional	*Model*	*$*	*%*
Taxable				
Residential	$623,329	$640,226	$16,897	2.71%
Multi-Residential	$155,504	$159,719	$4,215	2.71%
Commercial	$125,058	$128,448	$3,390	2.71%
Excess Land	$809	$831	$22	2.72%
Vacant Land	$830	$853	$23	2.77%
Industrial	$3,824	$3,928	$104	2.72%
Excess Land	$53	$54	$1	1.89%
Vacant Land	$628	$645	$17	2.71%
Pipeline	$5,044	$5,180	$136	2.70%
Sub-Total Taxable	**$915,079**	**$939,884**	**$24,805**	**2.71%**
Payment in Lieu				
Residential	$46	$48	$2	4.35%
Commercial	$12,609	$12,951	$342	2.71%
Industrial	$329	$338	$9	2.74%
Excess Land	$76	$78	$2	2.63%
Sub-Total PIL	**$13,060**	**$13,415**	**$355**	**2.72%**
Total (Taxable + PIL)	**$928,139**	**$953,299**	**$25,160**	**2.71%**

Scenario 1 raises the City's 2021 revenue requirement with no changes to tax policy.

Table 2-C shows the total municipal levy and levy change by class and subclass, excluding the Central Commercial Area SAR.

Table 2-C
Municipal (General + USA) Levy and Levy Change: Status Quo Tax Policy

Realty Tax Class	General + USA		Levy Change	
	Notional	***Model***	***$***	***%***
Taxable				
Residential	$8,677,533	$8,892,613	$215,080	2.48%
Managed Forest	$220	$225	$5	2.27%
Multi-Residential	$1,842,157	$1,887,874	$45,717	2.48%
Commercial	$1,527,081	$1,564,969	$37,888	2.48%
Excess Land	$9,580	$9,818	$238	2.48%
Vacant Land	$48,366	$49,559	$1,193	2.47%
Industrial	$45,689	$46,824	$1,135	2.48%
Excess Land	$623	$638	$15	2.41%
Vacant Land	$17,623	$18,058	$435	2.47%
Pipeline	$59,750	$61,232	$1,482	2.48%
Sub-Total Taxable	**$12,228,622**	**$12,531,810**	**$303,188**	**2.48%**
Payment in Lieu				
Residential	$5,481	$5,617	$136	2.48%
Commercial	$224,696	$230,257	$5,561	2.47%
Vacant Land	$19,246	$19,720	$474	2.46%
Industrial	$3,896	$3,993	$97	2.49%
Excess Land	$896	$918	$22	2.46%
Vacant Land	$897	$919	$22	2.45%
Landfill	$98	$100	$2	2.04%
Sub-Total PIL	**$255,210**	**$261,524**	**$6,314**	**2.47%**
Total (Taxable + PIL)	**$12,483,832**	**$12,793,334**	**$309,502**	**2.48%**

Scenario 1 raises the City's 2021 revenue requirement with no changes to tax policy.

Table 3 documents the distribution of the City's 2021 levy requirement by levy, class, subclass and geographic zone when status quo policies are applied. This table is based on taxable assessment and revenue only (not PIL) and the amounts include the 2021 levy increase.

Table 3
2021 Levy Model by Zone and Class

Zone / Class		2021 Levy Model		
		General	**USA**	**Total**
Urban Zone				
Residential		$6,927,220	$640,226	$7,567,446
Multi-Residential		$1,728,155	$159,719	$1,887,874
Commercial		$1,389,801	$128,448	$1,518,248
	Excess Land	$8,987	$831	$9,817
	Vacant Land	$9,227	$853	$10,079
Industrial		$42,501	$3,928	$46,430
	Excess Land	$584	$54	$638
	Vacant Land	$6,978	$645	$7,623
Pipeline		$56,052	$5,180	$61,232
Urban Sub-Total		**$10,169,504**	**$939,884**	**$11,109,387**
Urban Share		***87.73%***	***100.00%***	***88.65%***
Rural Zone				
Residential		$1,325,167	$0	$1,325,167
Managed Forest		$225	$0	$225
Commercial		$46,720	$0	$46,720
	Vacant Land	$39,479	$0	$39,479
Industrial		$394	$0	$394
	Vacant Land	$10,435	$0	$10,435
Rural Sub-Total		**$1,422,420**	**$0**	**$1,422,420**
Rural Share		***12.27%***	***0.00%***	***11.35%***
Total		**$11,591,924**	**$939,884**	**$12,531,807**
Levy Split		***92.50%***	***7.50%***	***100.00%***

Share of Municipal Tax Carried by **Urban Zone Taxpayers**

Share of Municipal Tax Carried by **Rural Zone Taxpayers**

Share of Municipal Tax Raised by **General Levy**

Share of Municipal Tax Raised by **USA Levy**

Scenario 2 is based on eliminating the tax rate discounts for vacant and excess land in the commercial and industrial classes. To maintain a generally consistent balance of taxation on a class-by-class basis, the tax ratios for those classes have been reduced. This effectively results in a portion of the commercial/industrial tax burden being shifted from improved/occupied business properties to vacant and unimproved land. There is no material impact on taxpayers in other classes.

Tables 4-A and 4-B document the changes made to tax ratios and discounts as well as the impact on tax rates in comparison to Scenario 1.

Table 4-A
General Levy Tax Rate Sensitivity

Realty Tax Class	Ratios and Discounts			Tax Rates with Levy Change		
	Status Quo	*Scenario 2*	*Difference*	*Scenario 1*	*Scenario 2*	*Difference*
Residential	1.000000	1.000000	0.00%	0.01824007	0.01823593	-0.02%
Managed Forest	0.250000	0.250000	0.00%	0.00456002	0.00455898	-0.02%
Multi-Residential	1.863000	1.863000	0.00%	0.03398125	0.03397354	-0.02%
Commercial	1.511100	1.475000	-2.39%	0.02756257	0.02689800	-2.41%
Excess/Vacant	0.65	1.00	53.85%	0.01791567	0.02689800	50.14%
Industrial	1.511100	1.475000	-2.39%	0.02756257	0.02689800	-2.41%
Excess Vacant	0.65	1.00	53.85%	0.01791567	0.02689800	50.14%
Landfill	1.000000	1.000000	0.00%	0.01824007	0.01823593	-0.02%
Pipeline	0.700000	0.700000	0.00%	0.01276805	0.01276515	-0.02%

Table 4-B
Urban Service Area Tax Rate Sensitivity

Realty Tax Class	Ratios and Discounts			Tax Rates with Levy Change		
	Status Quo	*Scenario 2*	*Difference*	*Scenario 1*	*Scenario 2*	*Difference*
Residential	1.000000	1.000000	0.00%	0.00168578	0.00168932	0.21%
Multi-Residential	1.863000	1.863000	0.00%	0.00314061	0.00314720	0.21%
Commercial	1.511100	1.475000	-2.39%	0.00254738	0.00249175	-2.18%
Excess/Vacant	0.65	1.00	53.85%	0.00165580	0.00249175	50.49%
Industrial	1.511100	1.475000	-2.39%	0.00254738	0.00249175	-2.18%
Excess Vacant	0.65	1.00	53.85%	0.00165580	0.00249175	50.49%
Pipeline	0.700000	0.700000	0.00%	0.00118005	0.00118252	0.21%

Levy Change Included in Scenario 1 and Scenario 2 Tax Rates

It is important to note that the difference in the tax rate between Scenario 1 and Scenario 2 as shown in these tables is a direct result of the tax policy changes being modelled. Both sets of tax rates include a levy change of 2.46% for the general levy and 2.71% for the USA levy.

Scenario 2 is based on eliminating the tax rate discounts for vacant and excess land in the commercial and industrial classes and reducing those ratios to maintain general class balance.

Tables 5-A, 5-B and 5-C document the difference in balance of taxation between Scenario 1 and Scenario 2. As noted in regard to the tax rate impacts, the differences shown in these tables are the direct impact of the policy changes being modelled.

Table 5-A
2021 General Levy Sensitivity
(No Subclass Discounts and Reduced Commercial / Industrial Ratios)

Realty Tax Class	General Levy		Difference	
	Scenario 1	*Scenario2*	*$*	*%*
Taxable				
Residential	$8,252,387	$8,250,510	-$1,877	-0.02%
Managed Forest	$225	$225	$0	0.00%
Multi-Residential	$1,728,155	$1,727,762	-$393	-0.02%
Commercial	$1,436,521	$1,401,884	-$34,637	-2.41%
Excess Land	$8,987	$13,492	$4,505	50.13%
Vacant Land	$48,706	$73,125	$24,419	50.14%
Industrial	$42,896	$41,861	-$1,035	-2.41%
Excess Land	$584	$877	$293	50.17%
Vacant Land	$17,413	$26,143	$8,730	50.13%
Pipeline	$56,052	$56,039	-$13	-0.02%
Sub-Total Taxable	**$11,591,926**	**$11,591,918**	**-$8**	**0.00%**
Payment in Lieu				
Residential	$5,569	$5,567	-$2	-0.04%
Commercial	$217,306	$212,067	-$5,239	-2.41%
Vacant Land	$19,720	$29,607	$9,887	50.14%
Industrial	$3,655	$3,567	-$88	-2.41%
Excess Land	$840	$1,262	$422	50.24%
Vacant Land	$919	$1,380	$461	50.16%
Landfill	$100	$100	$0	0.00%
Sub-Total PIL	**$248,109**	**$253,550**	**$5,441**	**2.19%**
Total (Taxable + PIL)	**$11,840,035**	**$11,845,468**	**$5,433**	**0.05%**

Due to the fact that the City calculates it tax rates based on Taxable assessment and revenue only, PIL amounts are completely dependent variables of that calculation. In this instance, the balanced taxable only calculation does result in an increase in PIL revenue on the general levy and a non-material decrease on the USA levy.

Scenario 2 is based on eliminating the tax rate discounts for vacant and excess land in the commercial and industrial classes and reducing those ratios to maintain general class balance.

Table 5-B
2021 Urban Service Area Levy Sensitivity
(No Subclass Discounts and Reduced Commercial / Industrial Ratios)

Realty Tax Class	Urban Service Area		Difference	
	Scenario 1	***Scenario2***	***$***	***%***
Taxable				
Residential	$640,226	$641,570	$1,344	0.21%
Multi-Residential	$159,719	$160,054	$335	0.21%
Commercial	$128,448	$125,643	-$2,805	-2.18%
Excess Land	$831	$1,250	$419	50.42%
Vacant Land	$853	$1,283	$430	50.41%
Industrial	$3,928	$3,842	-$86	-2.19%
Excess Land	$54	$81	$27	50.00%
Vacant Land	$645	$971	$326	50.54%
Pipeline	$5,180	$5,191	$11	0.21%
Sub-Total Taxable	**$939,884**	**$939,885**	**$1**	**0.00%**
Payment in Lieu				
Residential	$48	$48	$0	0.00%
Commercial	$12,951	$12,668	-$283	-2.19%
Industrial	$338	$330	-$8	-2.37%
Excess Land	$78	$117	$39	50.00%
Sub-Total PIL	**$13,415**	**$13,163**	**-$252**	**-1.88%**
Total (Taxable + PIL)	**$953,299**	**$953,048**	**-$251**	**-0.03%**

Scenario 2 is based on eliminating the tax rate discounts for vacant and excess land in the commercial and industrial classes and reducing those ratios to maintain general class balance.

Table 5-C
Municipal (General + USA) Levy Sensitivity
(No Subclass Discounts and Reduced Commercial / Industrial Ratios)

Realty Tax Class	General + USA		Difference	
	Scenario 1	*Scenario2*	*$*	*%*
Taxable				
Residential	$8,892,613	$8,892,080	-$533	-0.01%
Managed Forest	$225	$225	$0	0.00%
Multi-Residential	$1,887,874	$1,887,816	-$58	0.00%
Commercial	$1,564,969	$1,527,527	-$37,442	-2.39%
Excess Land	$9,818	$14,742	$4,924	50.15%
Vacant Land	$49,559	$74,408	$24,849	50.14%
Industrial	$46,824	$45,703	-$1,121	-2.39%
Excess Land	$638	$958	$320	50.16%
Vacant Land	$18,058	$27,114	$9,056	50.15%
Pipeline	$61,232	$61,230	-$2	0.00%
Sub-Total Taxable	**$12,531,810**	**$12,531,803**	**-$7**	**0.00%**
Payment in Lieu				
Residential	$5,617	$5,615	-$2	-0.04%
Commercial	$230,257	$224,735	-$5,522	-2.40%
Vacant Land	$19,720	$29,607	$9,887	50.14%
Industrial	$3,993	$3,897	-$96	-2.40%
Excess Land	$918	$1,379	$461	50.22%
Vacant Land	$919	$1,380	$461	50.16%
Landfill	$100	$100	$0	0.00%
Sub-Total PIL	**$261,524**	**$266,713**	**$5,189**	**1.98%**
Total (Taxable + PIL)	**$12,793,334**	**$12,798,516**	**$5,182**	**0.04%**

Scenario 2 is based on eliminating the tax rate discounts for vacant and excess land in the commercial and industrial classes and reducing those ratios to maintain general class balance.

Table 6 documents the difference in distribution of the City's levy by class and zone under a status quo policy approach (Scenario 1) and Scenario 2. As can be seen, the tax policy changes being contemplated have very little impact on the geographic distribution of the tax burden.

Table 6
2021 Levy Sensitivity by Zone and Class

Zone / Class	2021 Levy General + USA		Difference	
	Scenario 1	Scenario 2	Total	
Urban Zone				
Residential	$7,567,446	$7,567,214	-$232	0.00%
Multi-Residential	$1,887,874	$1,887,817	-$57	0.00%
Commercial	$1,518,248	$1,481,934	-$36,315	-2.39%
Excess Land	$9,817	$14,742	$4,925	50.17%
Vacant Land	$10,079	$15,136	$5,056	50.17%
Industrial	$46,430	$45,319	-$1,111	-2.39%
Excess Land	$638	$958	$320	50.17%
Vacant Land	$7,623	$11,447	$3,824	50.17%
Pipeline	$61,232	$61,230	-$2	0.00%
Urban Sub-Total	**$11,109,387**	**$11,085,797**	**-$23,591**	**-0.21%**
Urban Share	***88.65%***	***88.46%***		**-0.21%**
Rural Zone				
Residential	$1,325,167	$1,324,866	-$301	-0.02%
Managed Forest	$225	$225	$0	-0.02%
Commercial	$46,720	$45,594	-$1,126	-2.41%
Vacant Land	$39,479	$59,272	$19,793	50.14%
Industrial	$394	$385	-$9	-2.41%
Vacant Land	$10,435	$15,666	$5,232	50.14%
Rural Sub-Total	**$1,422,420**	**$1,446,008**	**$23,588**	**1.66%**
Rural Share	***11.35%***	***11.54%***		**1.66%**
Total	**$12,531,807**	**$12,531,805**	**-$3**	**0.00%**

Change in Share of Municipal Tax Carried by **Urban Zone**

Change in Share of Municipal Tax Carried by **Rural Zone**

The modest shift from the Urban to Rural Zone is a shift in taxes from improved to unimproved business land, most of which is dormant mine tailings in the Rural Zone.

Average Subclasses Property Sensitivity

The following illustration and explanation have been included to assist the reader in understanding the types of property captured by these subclasses.

The ***Vacant Land*** subclasses apply to properties that are included in one of the commercial or industrial property classes as a ***result*** of zoning or planning details, but which have no assessable improvement (buildings).

Certain ***Mining Lands*** and ***Mine Tailings*** are also classified as Vacant Land.

The ***Excess Land*** subclasses capture portions of improved property that are in excess of the land required to support the improved portions of the land under municipal planning rules.

Property A*:** Is a completely unimproved lot and would be classified as ***Vacant Land.

Property B/C: Is comprised of both Improved and Unimproved land.

- The ***"B" Portion*** is considered Occupied;
- The ***"C" Portion*** is classified as ***Excess Land*.**

Table 7 has been prepared to assist staff and Council in evaluating the potential impact of eliminating subclass discounts with a corresponding ratio reduction. These results are based on the City's 2021 revenue neutral levy, before levy increase.

Table 7
Typical Vacant and Excess Land Sensitivity

Property Type	Count & Average CVA		Notional Start Levy		Scenario 2 Policy		Scenario 2 Impacts			
			Municipal	*Mun + Education*	*Municipal*	*Mun + Education*	*Municipal Tax*		*Municipal + Education*	
Urban										
Com. Excess	10	50,160	$958	$1,450	$1,439	$1,880	$481	50.21%	$430	22.87%
Ind. Excess	1	32,600	$623	$942	$935	$1,222	$312	50.08%	$280	22.91%
Com. Vacant	9	57,222	$1,093	$1,654	$1,641	$2,145	$548	50.14%	$491	22.89%
Ind. Vacant	8	48,688	$930	$1,407	$1,396	$1,825	$466	50.11%	$418	22.90%
Rural										
Com. Vacant	2	29,950	$524	$817	$786	$1,050	$262	50.00%	$233	22.19%
Ind. Vacant	2	19,920	$348	$544	$523	$698	$175	50.29%	$154	22.06%
Mine Lands	422	9,095	$159	$248	$239	$319	$80	50.31%	$71	22.26%

As subclass discounts only apply to municipal tax, the magnitude or overall percentage change is lower when the entire tax bill is considered. In addition, a small education tax cut reduces the impact of this change for vacant and excess land in 2021.

Central Commercial Area SAR

Table 8 provides the assessment, tax rates, and levy amounts for the Central Commercial Area under both Scenario 1 and Scenario 2. The roll ranges for this SAR are set out in Table 9 for reference and confirmation.

Table 8
Central Commercial Area – Special Municipal Levy Summary

Realty Tax Class	2021 CVA	Scenario 1		Scenario 2	
Taxable					
Residential	2,403,500	0.00677350	$16,280	0.00690675	$16,600
Commercial	13,094,500	0.01023544	$133,720	0.01018746	$133,400
Sub-Total Taxable	**15,498,000**		**$150,000**		**$150,000**
Payment In Lieu					
Commercial	1,421,000	0.01023544	$14,545	0.01018746	$14,476
Sub-Total PIL	**1,421,000**		**$14,545**		**$14,476**
Total (Tax + PIL)	**16,919,000**		**$164,545**		**$164,476**

Table 9
Central Commercial Area - Special Area Roll Range

From	To
57-41-000-005-001-00	57-41-000-005-004-00
57-41-000-005-006-00	57-41-000-005-009-00
57-41-000-005-009-03	57-41-000-005-009-04
57-41-000-005-010-00	57-41-000-005-014-01
57-41-000-005-016-00	57-41-000-005-018-00
57-41-000-005-019-00	57-41-000-005-019-00
57-41-000-005-020-00	57-41-000-005-038-00
57-41-000-005-048-00	57-41-000-005-048-00
57-41-000-005-049-00	57-41-000-005-057-00
57-41-000-005-059-00	57-41-000-005-060-00
57-41-000-005-061-00	57-41-000-005-063-00
57-41-000-005-065-00	57-41-000-005-065-00
57-41-000-005-068-00	57-41-000-005-068-00
57-41-000-005-073-00	57-41-000-005-096-00
57-41-000-005-106-03	57-41-000-005-106-03