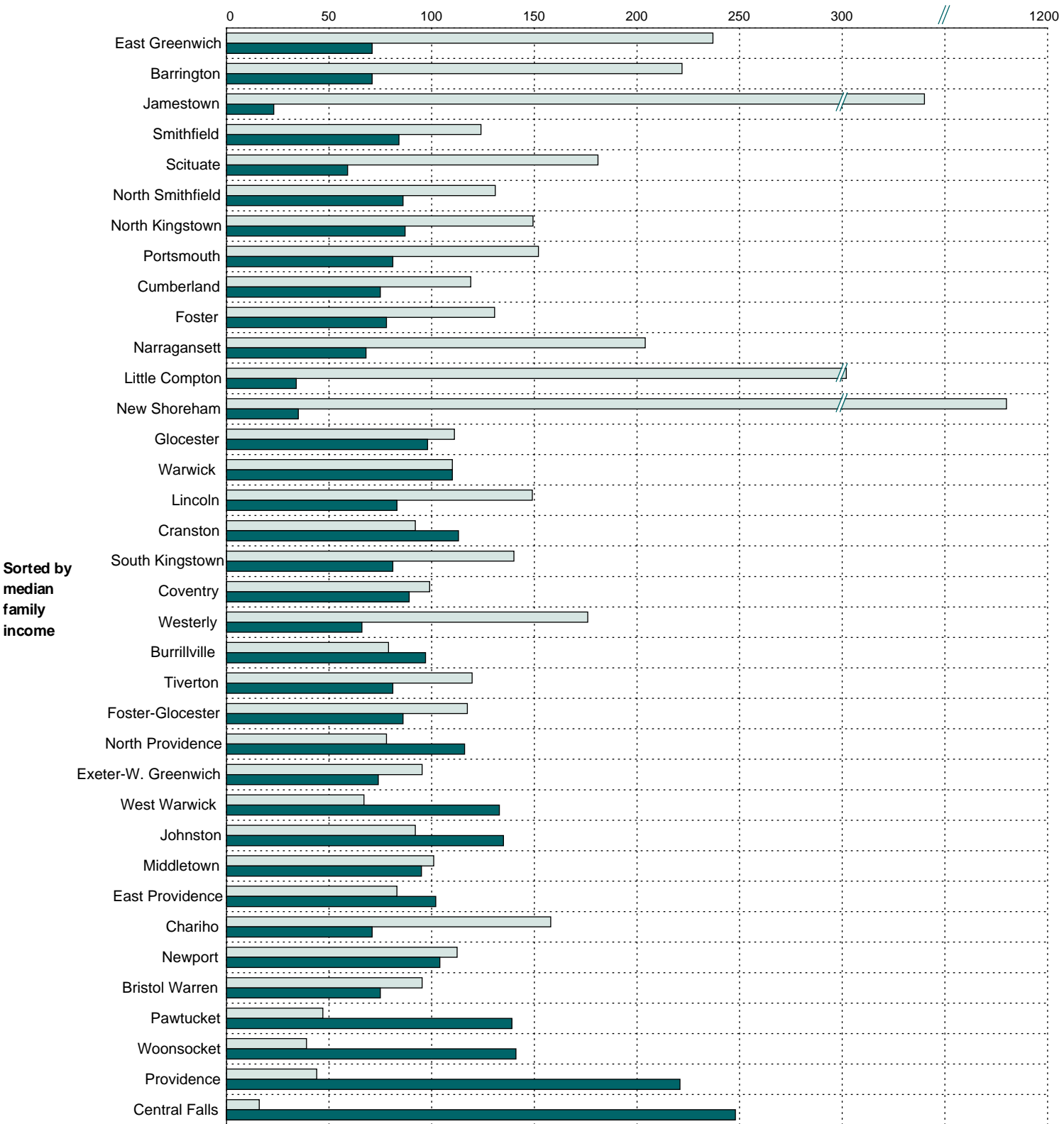


# Relative Tax Capacity and Effort based on Residential Property Value



**Property Tax Capacity:** The amount of taxable property wealth available to a municipality per capita. For educational purposes in the regional school districts, the capacities of the cities and towns have been translated into district capacities. The tax capacity of each district is divided by the statewide capacity and then multiplied by 100.

**Tax Effort:** The extent to which a district is taxed in relation to the rest of the state. The property tax of the municipality is divided by the statewide property tax for all municipalities and multiplied by 100.