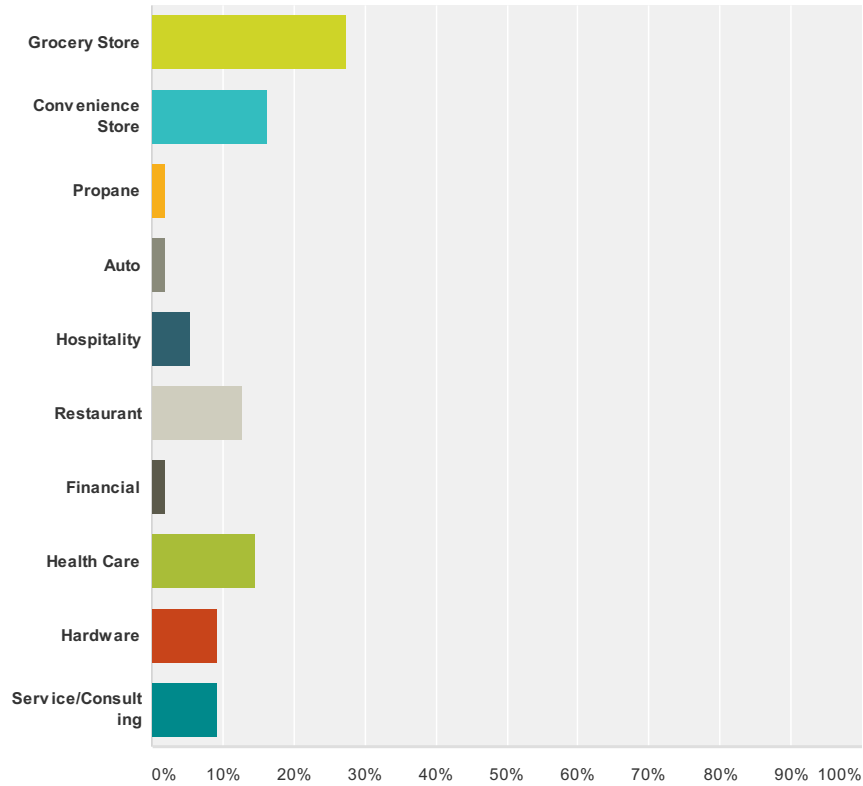


# Personal Property Tax

## Q1 What type of industry is your business in?

Answered: 55 Skipped: 0



Answer Choices	Responses
Grocery Store	27.27% 15
Convenience Store	16.36% 9
Propane	1.82% 1
Auto	1.82% 1
Hospitality	5.45% 3
Restaurant	12.73% 7
Financial	1.82% 1
Health Care	14.55% 8
Hardware	9.09% 5
Service/Consulting	9.09% 5
<b>Total</b>	<b>55</b>

#	Other (please specify)	Date
1	Equipment Dealer	8/29/2014 11:01 AM
2	retail sales farm equipment	8/29/2014 10:14 AM
3	Ag Equipment Sales	8/28/2014 2:54 PM
4	Farm Equip. Sales & Repair	8/28/2014 1:12 PM
5	Bakery	8/28/2014 11:15 AM
6	Petroleum	8/28/2014 10:33 AM
7	machinery sales	8/28/2014 10:17 AM
8	Farm Equipment Dealership-would not allow a move forward on this question without checking a box	8/28/2014 8:44 AM
9	Wholesaler	8/27/2014 3:44 PM

# Personal Property Tax

10	Grocery Wholesale/Retail	8/25/2014 9:54 AM
11	insurance sales	8/20/2014 12:46 PM

# Personal Property Tax

**Q2 How much did your business pay in personal property taxes in the most recent tax year? Please provide the assessed value and the total tax paid.**

Answered: 49 Skipped: 6

Answer Choices	Responses
Assessed Value	85.71% 42
Total Tax Paid	97.96% 48

#	Assessed Value	Date
1	486,900.	8/29/2014 4:00 PM
2	343,840.00	8/29/2014 3:20 PM
3	300000	8/29/2014 11:01 AM
4	44800.00	8/29/2014 10:14 AM
5	41,700	8/28/2014 8:14 PM
6	114831	8/28/2014 2:54 PM
7	83,800	8/28/2014 1:12 PM
8	\$218,000	8/28/2014 11:18 AM
9	134000.	8/28/2014 11:15 AM
10	8,000,000	8/28/2014 10:33 AM
11	7300	8/28/2014 10:17 AM
12	136950	8/28/2014 8:44 AM
13	\$43,700.00	8/27/2014 7:10 PM
14	\$185,400.00	8/27/2014 4:03 PM
15	82705	8/27/2014 3:47 PM
16	7,094,400	8/27/2014 3:44 PM
17	2,000,000	8/27/2014 2:06 PM
18	99500.00	8/27/2014 2:02 PM
19	36,100	8/27/2014 1:26 PM
20	1500000	8/27/2014 1:17 PM
21	56800	8/27/2014 12:52 PM
22	1,970,410.00	8/27/2014 12:44 PM
23	1989510.00	8/27/2014 12:11 PM
24	700000	8/27/2014 11:34 AM
25	461700	8/27/2014 10:39 AM
26	150,000	8/26/2014 8:25 AM
27	\$440,100	8/25/2014 3:19 PM
28	\$10,042,000.00	8/25/2014 9:54 AM
29	150,000	8/25/2014 8:28 AM
30	630,900	8/23/2014 10:44 AM
31	215000.00	8/22/2014 5:38 PM
32	1,053,900	8/22/2014 10:44 AM
33	12,000,000	8/21/2014 4:13 PM
34	\$551,000.00	8/21/2014 1:50 PM
35	\$44,387,668	8/20/2014 2:25 PM
36	2000	8/20/2014 12:46 PM
37	38,000	8/18/2014 9:48 AM
38	255,500	8/15/2014 1:33 PM
39	\$168,150	8/15/2014 11:30 AM
40	53,530	8/14/2014 4:47 PM

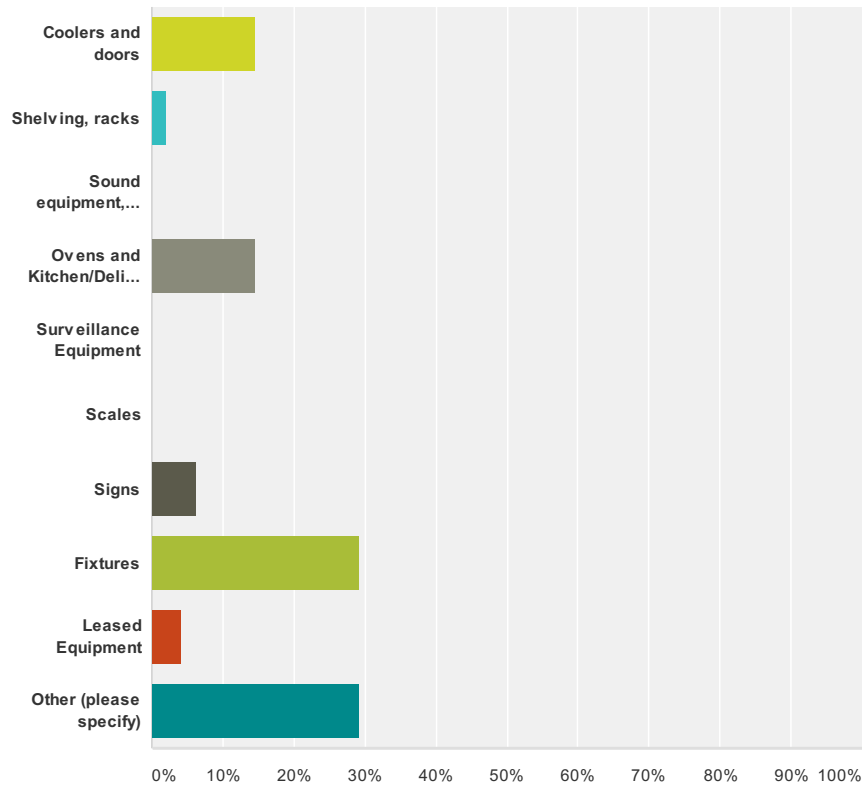
# Personal Property Tax

41	\$148,000	8/14/2014 12:37 PM
42	159,772	8/14/2014 11:04 AM
<b>#</b>	<b>Total Tax Paid</b>	<b>Date</b>
1	11,736.03	8/29/2014 4:00 PM
2	7650.99	8/29/2014 3:20 PM
3	3000	8/29/2014 11:01 AM
4	687.38	8/29/2014 10:14 AM
5	687.20	8/28/2014 8:14 PM
6	2217.81	8/28/2014 2:54 PM
7	1900.38	8/28/2014 1:12 PM
8	\$5,200	8/28/2014 11:18 AM
9	2633.	8/28/2014 11:15 AM
10	341,698.86	8/28/2014 10:33 AM
11	120	8/28/2014 10:17 AM
12	2638.56	8/28/2014 8:44 AM
13	\$27,339.50	8/28/2014 8:38 AM
14	\$418.00	8/27/2014 7:10 PM
15	\$4337.63	8/27/2014 4:03 PM
16	1683	8/27/2014 3:47 PM
17	5350	8/27/2014 3:46 PM
18	208336.62	8/27/2014 3:44 PM
19	42,000	8/27/2014 2:06 PM
20	2299.86	8/27/2014 2:02 PM
21	837.10	8/27/2014 1:26 PM
22	\$128,284	8/27/2014 1:25 PM
23	35000	8/27/2014 1:17 PM
24	1156.22	8/27/2014 12:52 PM
25	45,512.46	8/27/2014 12:44 PM
26	45512.46	8/27/2014 12:11 PM
27	1200	8/27/2014 11:34 AM
28	10238.36	8/27/2014 10:39 AM
29	5332	8/26/2014 8:25 AM
30	\$10,707.86	8/25/2014 3:19 PM
31	\$248,000.00	8/25/2014 9:54 AM
32	2500	8/25/2014 8:28 AM
33	10,899.98	8/23/2014 10:44 AM
34	4344.00	8/22/2014 5:38 PM
35	871.68	8/22/2014 4:01 PM
36	17,515	8/22/2014 10:44 AM
37	10351	8/22/2014 7:52 AM
38	345,000	8/21/2014 4:13 PM
39	\$28,000	8/21/2014 1:40 PM
40	\$1,024,000	8/20/2014 2:25 PM
41	24	8/20/2014 12:46 PM
42	3491.67	8/18/2014 9:48 AM
43	5770.88	8/15/2014 1:33 PM
44	\$3597.54	8/15/2014 11:30 AM
45	1,638.81	8/14/2014 4:47 PM
46	\$3,800.00	8/14/2014 12:37 PM
47	2,051	8/14/2014 11:04 AM
48	\$9700.00	8/13/2014 8:38 PM

# Personal Property Tax

## Q3 In your business, which items subject to the personal property tax have the highest assessed value?

Answered: 48 Skipped: 7



Answer Choices	Responses
Coolers and doors	14.58% 7
Shelving, racks	2.08% 1
Sound equipment, intercom	0.00% 0
Ovens and Kitchen/Deli equipment	14.58% 7
Surveillance Equipment	0.00% 0
Scales	0.00% 0
Signs	6.25% 3
Fixtures	29.17% 14
Leased Equipment	4.17% 2
Other (please specify)	29.17% 14
<b>Total</b>	<b>48</b>

#	Other (please specify)	Date
1	MACHINERY-TOOLS-FURNITURE-FIXTURES	8/29/2014 10:14 AM
2	TOOLS !!!	8/28/2014 1:12 PM
3	machinery & tools	8/28/2014 10:17 AM
4	Equipment and tools	8/27/2014 3:47 PM
5	Machinery, Tool & Equipment	8/27/2014 3:44 PM
6	not sure, we let them assess us, and I just get a bill	8/27/2014 2:02 PM
7	I don't know	8/27/2014 10:39 AM
8	Cooling and Freezer units including compressors, gas and display units.	8/22/2014 5:38 PM

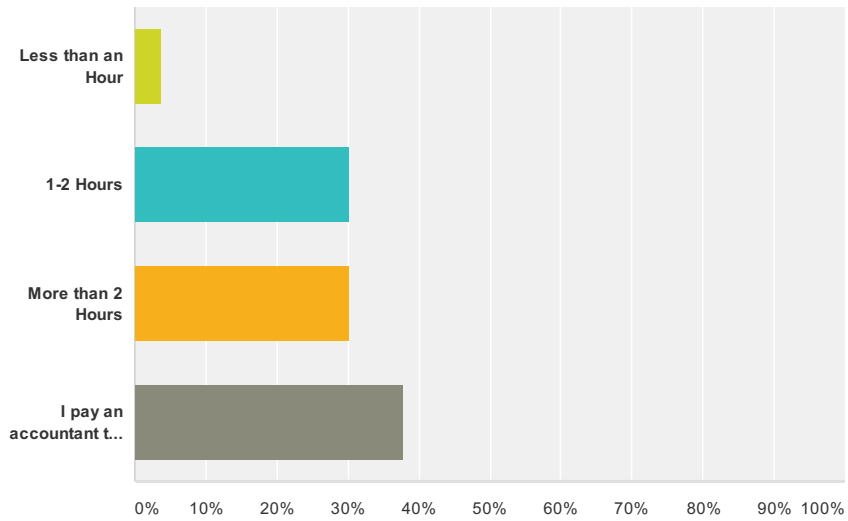
## Personal Property Tax

9	Freezers, coolers, doors, refrigerated cases	8/22/2014 10:44 AM
10	computer	8/20/2014 12:46 PM
11	Health care equipment	8/18/2014 9:48 AM
12	medical equipment-furniture	8/15/2014 11:30 AM
13	dental equipment	8/14/2014 12:37 PM
14	Dental equipment	8/14/2014 11:04 AM

# Personal Property Tax

## Q4 How long does it take to file the "Statement of Personal Property" Form for your business?

Answered: 53 Skipped: 2

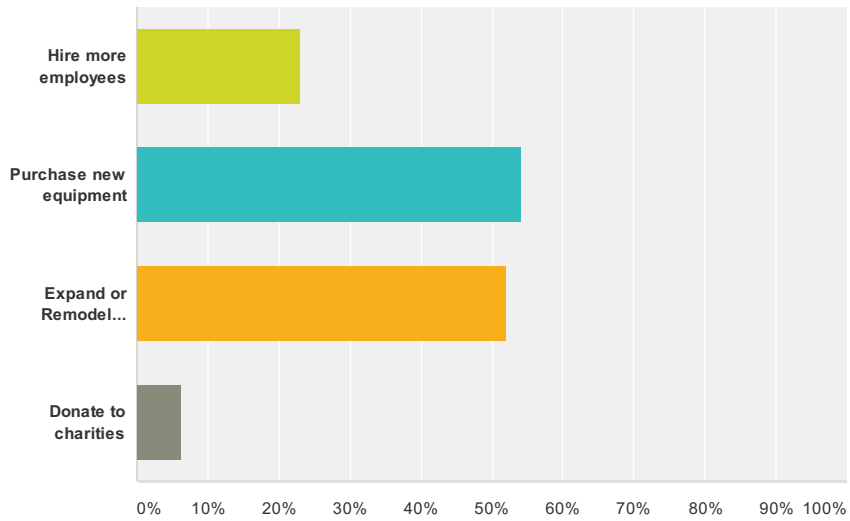


Answer Choices	Responses
Less than an Hour	3.77% 2
1-2 Hours	30.19% 16
More than 2 Hours	30.19% 16
I pay an accountant to file the form	37.74% 20
<b>Total Respondents: 53</b>	

# Personal Property Tax

## Q5 If your business was not subject to a personal property tax, how would that money be spent?

Answered: 48 Skipped: 7



Answer Choices	Responses
Hire more employees	22.92% 11
Purchase new equipment	54.17% 26
Expand or Remodel business	52.08% 25
Donate to charities	6.25% 3
<b>Total Respondents: 48</b>	

#	Other (please specify)	Date
1	Hire more, Purchase more, Remodel.	8/22/2014 5:38 PM
2	Reduce prices to customers	8/21/2014 4:13 PM
3	keeping fees lower	8/15/2014 11:30 AM
4	salary increases	8/14/2014 12:37 PM



# Personal Property Tax

## Q6 The personal property tax is collected and retained by each municipality. The biggest argument against repealing the personal property tax is the loss of revenues that municipalities will experience. How do you respond to this?

Answered: 44 Skipped: 11

#	Responses	Date
1	They have other revenue streams available.	8/29/2014 3:20 PM
2	Put a consumption tax/FAIR TAX so that all consumers pay rather than just a small percentage of businesses or individuals.	8/29/2014 11:01 AM
3	WHY ISN'T R/E TAXES ENOUGH	8/29/2014 10:14 AM
4	If small business didn't have to pay this tax they could afford to spend more money on hiring new employees and on the items they need to keep their businesses growing. Which in turn would put more revenue into the municipalities.	8/28/2014 8:14 PM
5	expenses could be cut in other areas.	8/28/2014 2:54 PM
6	Reduce spending or collect from all !!!!	8/28/2014 1:12 PM
7	The tax should be spread among all for-profit businesses, not limited to those few who aren't exempt.	8/28/2014 11:18 AM
8	the money will go back into the community in other ways	8/28/2014 11:15 AM
9	In most cases, sales tax is already paid on the purchase of personal property, thus the government has already received tax on those assets	8/28/2014 10:33 AM
10	n/a	8/28/2014 8:44 AM
11	That's what property taxes are for	8/28/2014 8:38 AM
12	According to my paid 2013 Personal Property Bill m of the \$418 collected this is where it goes: State of Wisconsin \$7.14; Door County \$154.02 Town of Gibraltar \$93.69 Vocational School \$69.81 Gibraltar School \$93.34 TOTAL \$418.00 The above statement is wrong. Why should I have to pay tax for the schools twice? I pay on my real estate property tax & on personal property. People who live here & don't own property do not any taxes to support the schools. They also don't support the county or Town. Find a way to spread the tax & not put it on small businesses that are struggling.	8/27/2014 7:10 PM
13	Most Municipalities do a poor job of managing their budgets	8/27/2014 4:03 PM
14	Give them advance warning to make other plans	8/27/2014 3:47 PM
15	Improving my facility grows sales and increases the sales tax collected	8/27/2014 3:46 PM
16	They municipalities need to manage their budgets like Corp american must - no fluff and overspending	8/27/2014 3:44 PM
17	they have imposed user fees on everything we touch they need to tighten their belts.	8/27/2014 2:06 PM
18	I already pay \$16K a year in property taxes, with min. services from the village	8/27/2014 2:02 PM
19	I've been paying personal property tax on my equipment for 15 years, I'm sure there's other ways that municipalities can recover this revenue.	8/27/2014 1:26 PM
20	There are other ways to subsidize lost revenue for the municipality. Business growth would provide more opportunities for jobs and property tax	8/27/2014 1:25 PM
21	Raise county sales tax making it fair across the board. You are only taxed o. What you purchase not what you make. Taxes revenue would increase this way because more people would have more money to spend how they wanted.	8/27/2014 1:17 PM
22	The real estate taxes are plenty high also.	8/27/2014 12:52 PM
23	Spread equally amongst all taxpayers. Level playing field for everyone in the municipality, residential included.	8/27/2014 12:44 PM
24	Businesses already pay a large portion of the local real estate taxes.	8/27/2014 10:39 AM
25	why should we pay tax on the same stuff year after year	8/26/2014 8:25 AM
26	Don't penalize my business for that, eliminate exemptions, and spread the cost among all businesses, don't make just a few carry the load	8/25/2014 3:19 PM
27	Cut costs, this tax collected doesn't amount to much & it's more time and trouble than it is worth while	8/25/2014 8:28 AM
28	The tax should be subject to all profit industries, and formulated that all pay the same %	8/23/2014 10:44 AM
29	Our town has 4 major manufacturing plants. They are exempt from this Personal Property tax. It appears the grocery industry has been singled out. I receive no extra benefits from the community, and may even pay more in fees and licenses than said manufactures. Why should I pay a tax year in, year out for something I purchased once. Adjusting property taxes to overcome this "short fall" would be the fair remedy. We all, as a community would pay an equal amount, based on the mill rate, not on how many coolers I do or do not purchase. This entire tax should be abolished.	8/22/2014 5:38 PM
30	They might have to tighten their belts just like business people do	8/22/2014 4:01 PM
31	It peanalizes businesses only. The tax burdens should be shared equally.	8/22/2014 10:44 AM
32	These funds would be used by the businesses to stimulate the economy through lower prices, additional investments, or increase wages to employees. An expanded economy would then generate additional sales, income, and real property taxes.	8/21/2014 4:13 PM
33	this is not a fair tax in the first place and other means will need to be found to replace it why should a few pay for the many	8/21/2014 1:50 PM

## Personal Property Tax

34	if we can use that money to hire more people and/or expand our business, the municipality will benefit from that	8/21/2014 1:40 PM
35	in my municipality, it is a fairly low percentage of the total tax revenue.	8/20/2014 12:46 PM
36	The money will go back into the community. We are being taxed multiple times for the same equipment. Don't punish small businesses alone. If you feel this tax is just, propose it to ALL of your constituents, not just the businesses.	8/18/2014 9:48 AM
37	More \$ to expand my business	8/17/2014 8:27 AM
38	they need to identify fraud, waste and inefficient operations, and run government more efficiently.	8/15/2014 11:30 AM
39	then we should tax homeowners for all their cars and furniture.	8/14/2014 5:20 PM
40	Figure it out like any other business needs to in order to survive.	8/14/2014 4:47 PM
41	Why are some businesses exempt and we are not? How is that fair?	8/14/2014 4:46 PM
42	Why tax a small segment of the tax base? Why exempt farmers and manufacturing?	8/14/2014 12:37 PM
43	The problem with the tax is that it discourages growth in a business. If you invest in your business you are rewarded with a higher tax. It also impacts new businesses more because most of their assets would be new	8/14/2014 11:04 AM
44	Why keep penalizing us, raise fees or something else instead	8/13/2014 8:38 PM

# Personal Property Tax

## Q7 If you were a business looking to start or expand in Wisconsin, would the personal property tax play into that consideration?

Answered: 47 Skipped: 8

#	Responses	Date
1	Yes it would	8/29/2014 4:00 PM
2	Yes, all taxes do.	8/29/2014 3:20 PM
3	Most definitely. Start up businesses typically have to purchase new furniture, fixtures, signage, etc which are taxes as personal property.	8/29/2014 11:01 AM
4	YES	8/29/2014 10:14 AM
5	Yes, depending upon the amount assessed.	8/28/2014 8:14 PM
6	yes	8/28/2014 2:54 PM
7	Yes!	8/28/2014 1:12 PM
8	Of course.	8/28/2014 11:18 AM
9	yes	8/28/2014 11:15 AM
10	Personal property tax, although not overly material, does have an impact on the profitability of any business. As such, it would have some impact into determining where a business has highest earnings potential.	8/28/2014 10:33 AM
11	Perhaps - WI tax environment is not considered very business friendly by many. This is just one more argument supporting that fact.	8/28/2014 8:44 AM
12	yes	8/28/2014 8:38 AM
13	Obviously. 1. It discourages buying new equipment vs old. 2. With having to bring older facilities up to new codes it can make the facility unsalable due to costs & related personal property taxes.	8/27/2014 7:10 PM
14	No	8/27/2014 4:03 PM
15	OF COURSE!	8/27/2014 3:56 PM
16	Yes	8/27/2014 3:47 PM
17	It would be one of the factors to consider, especially for business's whose business model is based on leased property	8/27/2014 3:46 PM
18	Would consider the bigger picture and all taxes.	8/27/2014 3:44 PM
19	yes, i pay this tax forever, reducing, but never gone.	8/27/2014 2:06 PM
20	depends on what kind of business, but I would definitely look at all the tax consequences.	8/27/2014 2:02 PM
21	Yes because I just opened my second restaurant and am not looking forward to paying for 15-20 years on new equipment just purchased.	8/27/2014 1:26 PM
22	Yes	8/27/2014 1:25 PM
23	Yes	8/27/2014 1:17 PM
24	Yes, I would compare my tax burden in WI versus other locations.	8/27/2014 12:52 PM
25	YES! I would look elsewhere before starting in Wisconsin.	8/27/2014 12:44 PM
26	Yes	8/27/2014 12:11 PM
27	yes	8/27/2014 10:39 AM
28	absolutely	8/26/2014 8:25 AM
29	Yes	8/25/2014 3:19 PM
30	Yes - there are other states that don't have this tax.	8/25/2014 8:28 AM
31	Yes it erodes the profit margin which can be small or none existant at the start up	8/23/2014 10:44 AM
32	Yes	8/22/2014 5:38 PM
33	isn't it the same in all states?	8/22/2014 4:01 PM
34	In statring up yes, in expansion it becomes just another cost of doing business.	8/22/2014 10:44 AM
35	Yes	8/21/2014 4:13 PM
36	yes	8/21/2014 1:50 PM
37	Definatly--recently expanded outside of Wisconsin	8/21/2014 1:40 PM
38	no	8/20/2014 12:46 PM
39	Yes. Our tax codes are a joke.	8/18/2014 9:48 AM
40	Yes	8/17/2014 8:27 AM
41	of course...it increases overhead, and decreases profitability.	8/15/2014 11:30 AM

## Personal Property Tax

42	absolutely and right now I would suggest we all look at new york	8/14/2014 5:20 PM
43	Unsure.	8/14/2014 4:47 PM
44	Yes	8/14/2014 4:46 PM
45	Absolutely	8/14/2014 12:37 PM
46	It's would not be a huge consideration, but the State has seen fit to exempt some manufacturing equipment and computer equipment	8/14/2014 11:04 AM
47	yes	8/13/2014 8:38 PM

# Personal Property Tax

## Q8 Do you believe the personal property tax is a fair tax? Why or why not?

Answered: 47 Skipped: 8

#	Responses	Date
1	No , there are so many exceptions now that it is an unjust patchwork tax.	8/29/2014 4:00 PM
2	No, to many others have exemptions	8/29/2014 3:20 PM
3	No because it is penalizing businesses for spending money to improve the look of the property, increase employee moral and keep up with technology.	8/29/2014 11:01 AM
4	NO	8/29/2014 10:14 AM
5	It's unfair because only main street small business are paying this tax.	8/28/2014 8:14 PM
6	no, it's another business tax that isn't necessary. the corporate tax rates are too high the way it is.	8/28/2014 2:54 PM
7	No, not every one pays!!!!	8/28/2014 1:12 PM
8	Not as it currently exists, because most large companies are exempt. It is currently a tax on a few industries.	8/28/2014 11:18 AM
9	No. We already pay tax when the equipment is purchased.	8/28/2014 11:15 AM
10	As previously noted, sales tax is often already paid when purchasing personal property. Thus, ongoing personal property tax assessments appear to place an additional tax burden on companies just to continue operating.	8/28/2014 10:33 AM
11	Not really-we already pay sales tax on most of these items used in our business. Feels like double taxation	8/28/2014 8:44 AM
12	No because not every business pays it.	8/28/2014 8:38 AM
13	It is & unfair tax & I have stated some of the reasons in the above questions. The Doomage Assessment allows the assessor to quadruple your assessed value if you are late by one day in filing. I know because it happened to me in 2004.	8/27/2014 7:10 PM
14	Absolutely not,...many businesses/industries are already exempt.	8/27/2014 4:03 PM
15	NO IT IS NOT A FAIR TAX...WE ARE PAYING TAXES ON ITEMS WE PAID TAX ON WHEN WE PURCHASED THEM IN THE FIRST PLACE!!!!!!	8/27/2014 3:56 PM
16	It should be combined with the real estate tax	8/27/2014 3:47 PM
17	not fair as not all business's pay for them	8/27/2014 3:46 PM
18	no, who decided what is exempt?	8/27/2014 2:06 PM
19	No, I do not. what is the purpose other than to raise revenues? Having said that how is taxing the business assets a fair way to assess a value? If I have a business that does 3mil with just a little office equip.... and a restaurant that does 500K and is barely making ends meet, the office will pay next to nothing in take, while the restaurant will pay heavily on used equip that is worth .10 on the dollar.	8/27/2014 2:02 PM
20	No. When I purchased the personal property I paid the state sales tax. I feel I should not be penalized each year with paying personal property tax.	8/27/2014 1:26 PM
21	We are in business to provide value to our customers and secure jobs for our team members. We could employ more people and provide more value to our customers through growth and in turn generate a stronger local, regional and state economy.	8/27/2014 1:25 PM
22	No. Our tax system isnt fair at all. Eliminating all personal taxes and going to a sales tax instead is fair.	8/27/2014 1:17 PM
23	No. Easy for fraud to take place.	8/27/2014 12:52 PM
24	NO! Not equal to all players in business. Residential exemption makes no sense other than residents vote.	8/27/2014 12:44 PM
25	No. It's a tax on a product that we pay tax on when we purchase it.	8/27/2014 12:11 PM
26	It is not a fair tax when other businesses that have significant personal property are excluded.	8/27/2014 10:39 AM
27	again, why should we pay on the same stuff year after year, eventually you pay for it twice or even three times	8/26/2014 8:25 AM
28	As I said in question 6 they are penalizing my industry	8/25/2014 3:19 PM
29	Unfair - Assets continue to be assessed for their entire physical life even though they may have little or no monetary value.	8/25/2014 9:54 AM
30	No - only businesses have to pay it on items that everyone one purchases it is entirely discriminative.	8/25/2014 8:28 AM
31	No it is based on assets that typically have debt and interest already costing the business	8/23/2014 10:44 AM
32	Absolutely not fair. refer to #6	8/22/2014 5:38 PM
33	it is a tax on items you already paid taxes on when purchased	8/22/2014 4:01 PM
34	Not Fair, penalizes retail business disaportionally. Manufacturing is exempt. There is no direct benefit to the business community other than reducing the residential tax bill.	8/22/2014 10:44 AM
35	No because it is only applied to equipment and many business generate their revenues and profits through services or other ways that are not as capital intensive.	8/21/2014 4:13 PM
36	no see #6 if tax is needed all should have to pay why just a select few?	8/21/2014 1:50 PM
37	no, because not all industries are subject to the same tax.	8/21/2014 1:40 PM
38	No. I am being taxed on items I have already paid a local sales tax on. As stated above, if this is a just tax, propose the tax to all constituents.	8/18/2014 9:48 AM

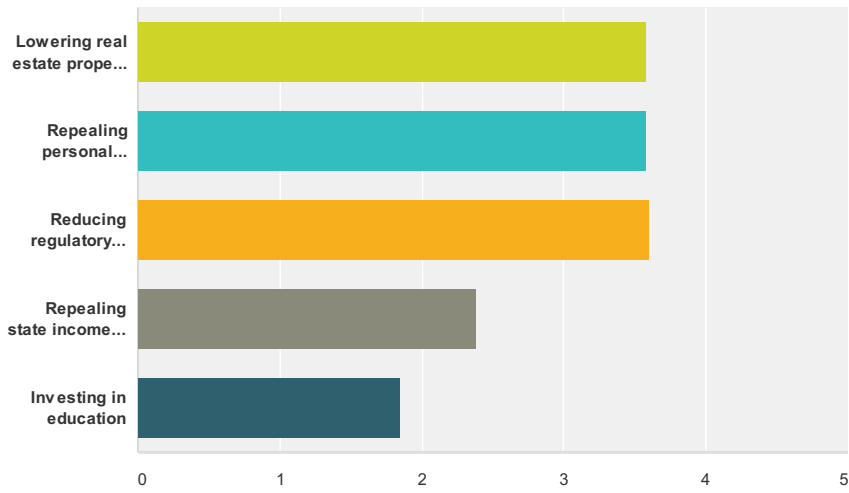
## Personal Property Tax

39	No - being penalized to upgrade my practice	8/17/2014 8:27 AM
40	It punishes a business for investing/improving their facility.	8/15/2014 1:33 PM
41	No...My patients have no idea that i am subject to such a tax and what is the justification for the tax? Does my business create additional burdens on the city? I already pay over 20k in property taxes in which almost half goes to the school system, and nobody lives here!	8/15/2014 11:30 AM
42	no only business get this tax and everyone should be treated fairly	8/14/2014 5:20 PM
43	To pay a tax for equipment inside of my business where I already paid a sales tax to purchase....NO!	8/14/2014 4:47 PM
44	Why are some businesses exempt and we are not? How is that fair?	8/14/2014 4:46 PM
45	Not fair at all. Why do some businesses pay and others don't? What about home businesses?	8/14/2014 12:37 PM
46	No, because it hiys newer businesses harder and it also hits businesses that reinvest in their business harder	8/14/2014 11:04 AM
47	No, just another chance for the government to collect on something	8/13/2014 8:38 PM

# Personal Property Tax

**Q9 Please rank the following in order of importance/significance to your business. (#1 is the most important and #5 is the least important)**

Answered: 53 Skipped: 2



	1	2	3	4	5	Total	Average Ranking
Lowering real estate property taxes	30.19% 16	24.53% 13	22.64% 12	18.87% 10	3.77% 2	53	3.58
Repealing personal property taxes	22.64% 12	35.85% 19	26.42% 14	7.55% 4	7.55% 4	53	3.58
Reducing regulatory burdens on businesses	33.96% 18	20.75% 11	22.64% 12	16.98% 9	5.66% 3	53	3.60
Repealing state income tax	11.32% 6	9.43% 5	15.09% 8	33.96% 18	30.19% 16	53	2.38
Investing in education	1.89% 1	9.43% 5	13.21% 7	22.64% 12	52.83% 28	53	1.85