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INTERCITY INDUSTRIAL TAX COMPARISONS,
1971-1973

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Introduction

This study presents the results of efforts to update the intercity comparisons of state and local taxes on manufacturing firms as reported in a 1972 study entitled "Intercity Comparison of Taxes on Industry."¹ The intent of this study is to determine the changing tax position of Omaha relative to other cities since 1971. Recommendations for improving the attractiveness of Omaha as a site for industrial location are provided in the final section.

Methodology

A general description of the procedures used for the two studies is provided below; and a more detailed outline of assumptions is provided in Appendix I. Briefly, the analysis involved the application of the "hypothetical tax bill technique" to measure intercity tax differentials for 13 manufacturing industries among 41 cities in 31 states.²

Under the "hypothetical tax bill technique" a model corporation was constructed for each manufacturing industry by first computing average financial operating ratios by industry. From these ratios, an income statement and balance sheet was constructed for the representative firm in each industry.

¹Ralph H. Todd, "Intercity Comparison of Taxes on Industry," Urban Affairs Kaleidoscope (University of Nebraska at Omaha: School of Public Affairs and Community Service) April, 1972, p. 7.

²Firms in the following manufacturing industries are included in the studies: Apparel; Leather; Food & Kindred Products; Rubber & Miscellaneous Plastics; Printing; Electrical Machinery; Fabricated Metals; Stone, Clay & Glass; Instruments; Primary Metals; Transportation Equipment; Chemicals; and Other Machinery.

³Cities included in the study are: Albuquerque, Atlanta, Billings, Boise, Chicago, Cincinnati, Cleveland, Council Bluffs, Dallas, Denver, Des Moines, Detroit, Fargo, Houston, Indianapolis, Kalamazoo, Kansas City, Mo., Lincoln, Louisville, Los Angeles, Madison, Memphis, Milwaukee, Minneapolis, New York, Oklahoma City, Omaha, Philadelphia, Phoenix, Pittsburgh, Portland, Ore., Raleigh, Roanoke, Seattle, Sioux Falls, Spokane, St. Joseph, St. Louis, St. Paul, Tulsa, and Wichita.

Since the balance sheets and income statements were constructed from data representing existing industries, they are not necessarily characteristic of a firm of any particular size.⁴ They do, however, present a picture of the industry as a whole and can be considered "representative" of the industry.

The same balance sheets and income statements were used for tax computations at all sites for both 1971 and 1973. Thus all factors, other than taxes, are held constant among the alternative locations. This allows for an analysis of changes in rank from 1971 to 1973.

Tax bills were computed for plants in their first year of operation as well as for established plants (i.e., in second year of operation). The tax bill is based on taxes imposed directly on the firm, with no attempt made to allow for any tax shifting. In other words, it is assumed that either corporations are unable to pass on the burden of higher taxes or that all competitors are able to do so to an equal extent.

For comparative purposes, a \$4,000,000 firm with a branch plant having 75 percent of its total payroll, property, and out-of-state sales was established for each of the 13 industries. Again, this was held constant throughout the 41 sites; with tax costs being the only factor allowed to change.

Summary - The \$4,000,000 Firm in Omaha

The relative tax position of the Omaha firm declined from 1971 to 1973 with first year taxes being considerably higher than taxes for the established firm for both 1971 and 1973. This decline in rank was not drastic, but it was prevalent throughout the 13 industry groups. At the same time, the tax bill

⁴The operating and financial ratios were computed from data presented by the Federal Trade Commission and Security Exchange Commission in their Quarterly Financial Report for Manufacturing Corporations and supplemented by data from Census of Manufacturers, Statistics of Income, and Employment Statistics.

for the Omaha firms expressed as a percentage of the median tax bill for the 41 cities tended to increase throughout the 13 industry groups. When the comparisons are based solely on tax bills, Omaha's attractiveness as a site for the location of the typical manufacturing firm has declined since 1971.

Results for the Firm's First Year of Operation. The first-year tax bill results indicate that Omaha now ranks slightly below the median when compared to 40 other central city locations. Also, results indicate that Omaha's position is declining. By 1973, only two of the 13 firms ranked better than 21st. At the same time, the tax bill for the Omaha firm was increasing as a percentage of the median. Table I presents these comparisons. As can be noted in Table I, only five industry groups had firms with taxes below the median. By 1973 this had dropped to two (apparel and leather).

Table I also presents results (1973 ranking and comparison with the median) when the Nebraska tax statutes are modified to exempt industrial machinery and equipment from sales and use taxes. When such an exemption is allowed, Omaha's relative rank is substantially improved in all industrial classifications.

Results for the Firm's Second Year of Operation. The second-year tax bill presents somewhat more of a brighter picture when compared to the first-year tax bill (see Table II). Overall, the tax bill and tax rankings are both better than first-year results. However, ten of the 13 industry groups had firms with a lower rank in 1973 than in 1971. Three firms (other fabricated metals, stone, clay and glass, and transportation equipment industrial groups)

TABLE 1

RELATIVE TAX BILLS FOR AN OMAHA-BASED MANUFACTURING PLANT IN ITS
FIRST YEAR OF OPERATION: 1971, 1973, AND 1973 MODIFIED¹

Industry Group	Rank (Out of 41 Cities)			Tax Bill as Percentage of Median		
	1971	1973	Modified ² 1973	1971	1973	Modified ² 1973
Apparel	15	16	9	83	89	79
Leather	12	15	8	84	88	82
Food & Kindred Products	19	21	12	98	100	79
Printing	20	21	14	98	100	78
Electrical Machinery	20	22	13	99	103	88
Other Fabrica- ted Metals	22	24	13	100	105	84
Stone, Clay & Glass	25	25	15	110	113	88
Instruments	24	26	15	110	112	87
Primary Metal	25	26	18	107	112	93
Transportation Equipment	21	25	18	100	105	94
Chemicals	25	26	17	119	116	89
Other Machinery	24	26	14	107	108	87
Rubbery & Plastics	21	24	13	100	101	84

¹Tax bills based on \$4,000,000 firm.

²The modified tax ranking for 1973 represents what would happen if first-year sales-use tax levies on machinery and equipment were dropped.

TABLE 11

RELATIVE TAX BILLS FOR AN OMAHA-BASED MANUFACTURING
PLANT IN ITS SECOND YEAR OF OPERATION: 1971 AND 1973¹

Industry Group	<u>Rank (Out of 41 Cities)</u>		<u>Tax Bill as Percentage of Median</u>	
	1971	1973	1971	1973
Apparel	6	13	83	81
Leather	10	12	83	84
Food & Kindred Products	13	16	88	92
Printing	14	19	86	96
Electrical Machinery	16	18	90	98
Other Fabricated Metals	18	18	90	98
Stone, Clay & Glass	21	21	100	100
Instruments	16	22	95	100
Primary Metal	22	23	103	102
Transportation Equipment	21	21	100	100
Chemicals	21	22	100	103
Other Machinery	16	20	93	100
Rubber & Plastics	14	17	88	97

¹ Tax bills based on \$4,000,000 firm.

held constant.⁵ In 1971, four firms were being taxed either an amount equal to or exceeding the median. By 1973 this had risen to six firms.

The Larger Firm

For purposes of comparison, an \$8,000,000 firm was introduced into the model with somewhat different assumptions. Here it was assumed that 100 percent of the firm's property and payroll were in the state (i.e., domestic firm) and 95 percent of the firm's sales were out-of-state. Results of the tests indicate that little change occurs when a larger firm is introduced. The rankings for the Omaha-based firm remain about the same as those for the \$4,000,000 firm, and the direction of change (from 1971 to 1973) is also the same. Tables III and IV present these results.

Tax Bills and Relative Emphasis on Types of Taxes

To determine to what extent, if any, the degree of reliance upon a particular state and local tax is associated with high or low tax locations, the relative importance of individual taxes for the 20 locations with the lowest taxes were compared with the 20 locations having the highest taxes. Results are presented in Table V. Excluding the labor intensive industries (i.e., apparel and leather) relatively heavier reliance is placed on both the sales and property tax in those locations having the higher tax bills. Less reliance is placed on corporate income and unemployment taxes.

⁵In contrast, the first-year tax bill ranking for Lincoln, Nebraska improved in 11 of the 13 industry groups. The other two industry groups held constant. All 13 industry groups have lower tax bills in Lincoln than in Omaha. Lincoln's lower sales tax (3 percent versus 3 1/2 percent) and a lower effective property tax rate account for this. For the second-year tax bill, Omaha has a better ranking than Lincoln in 11 of the 13 industry groups; with Lincoln ranking ahead in the leather and apparel industries. In the former cases, the lower average assessment ratio on industrial property in Douglas County outweighed the lower industrial property tax rate in Lancaster County.

Overall, first-year tax bills were lowest in Roanoke, Virginia for ten of the 13 industry groups with St. Louis, Missouri ranking lowest in the other three groups. For the second-year tax bill, Roanoke was lowest in all 13 industry groups. A detailed comparison of the tax bills for the 13 industry groups is presented in the Appendix.

TABLE III

RELATIVE TAX BILLS FOR AN OMAHA-BASED MANUFACTURING PLANT IN ITS
FIRST YEAR OF OPERATION: 1971, 1973, AND 1973 MODIFIED

Industry Group	Rank (Out of 41 Cities)			Tax Bill as Percentage of Median		
	1971	1973	Modified ² 1973	1971	1973	Modified ² 1973
Apparel	14	15	9	83.5	89.3	77.0
Leather	12	15	9	82.4	89.1	82.7
Food & Kindred Products	22	23	12	100.2	101.1	81.9
Printing	22	22	15	103.2	103.6	81.7
Electrical Machinery	22	22	15	101.1	103.4	91.4
Other Fabricated Metals	24	23	15	106.5	104.0	86.3
Stone, Clay & Glass	25	26	16	111.4	117.0	89.8
Instruments	25	26	17	112.4	111.8	86.6
Primary Metals	25	27	18	108.1	115.9	93.8
Transportation Equipment	24	26	19	107.8	105.0	94.2
Chemicals	25	27	18	129.4	119.9	87.9
Other Machinery	25	25	17	108.8	107.2	86.6
Rubber & Plastics	22	23	13	100.7	100.3	86.9

¹Tax bills based on \$8,000,000 firm.

²The modified tax ranking for 1973 represents what would happen if first-year sales-use tax levies on machinery and equipment were dropped.

TABLE IV

RELATIVE TAX BILLS FOR AN OMAHA-BASED MANUFACTURING PLANT IN ITS
SECOND YEAR OF OPERATION: 1971 AND 1973¹

Industry Group	<u>Rank (Out of 41 Cities)</u>		<u>Tax Bill as Percentage of Median</u>	
	1971	1973	1971	1973
Apparel	6	13	80.4	84.8
Leather	7	12	82.7	87.7
Food & Kindred Products	10	15	87.7	95.6
Printing	13	17	85.6	96.6
Electrical Machinery	16	19	91.5	99.1
Other Fabricated Metals	16	20	91.7	99.8
Stone, Clay & Glass	21	19	100.0	98.9
Instruments	16	22	97.3	103.2
Primary Metals	24	22	112.1	101.4
Transportation Equipment	23	21	102.4	100.0
Chemicals	22	23	100.2	102.6
Other Machinery	16	22	96.7	101.2
Rubber & Plastics	13	16	87.8	96.1

¹ Tax bills based on \$8,000,000 firm.

TABLE V

RELATIVE IMPORTANCE OF MAJOR STATE AND LOCAL TAXES
BY INDUSTRY GROUP: HIGH TAX VERSUS LOW TAX LOCATIONS¹

Industry Group	<u>Percent of Total</u>			
	Income Tax	Sales Tax	Unemployment Insurance Tax	Property Tax
Stone, Clay & Glass				
Low 20	9.94	19.15	10.97	47.38
High 20	3.73	35.83	6.79	51.01
Omaha	4.27	38.75	5.99	48.95
Transportation Equipment				
Low 20	13.55	24.32	7.64	48.85
High 20	6.39	27.80	5.68	56.79
Omaha	6.25	29.41	4.53	57.51
Primary Metals				
Low 20	9.06	28.02	7.43	51.12
High 20	6.89	34.83	4.75	54.36
Omaha	3.94	36.59	4.11	53.29
Electrical Machinery				
Low 20	13.60	21.30	14.94	44.54
High 20	7.19	24.54	11.63	53.30
Omaha	6.87	27.98	9.74	52.89
Other Fabricated Metal Products				
Low 20	14.18	21.55	14.80	43.74
High 20	6.81	29.39	11.05	50.92
Omaha	6.82	31.53	9.18	50.21
Other Machinery				
Low 20	13.51	19.75	13.76	46.34
High 20	5.14	29.16	8.46	54.08
Omaha	5.79	32.26	7.56	51.95
Instruments				
Low 20	13.92	19.28	13.05	47.31
High 20	4.93	30.44	8.00	53.49
Omaha	5.52	33.95	7.09	51.08

TABLE V--Continued

Industry Group	<u>Percent of Total</u>			
	Income Tax	Sales Tax	Unemployment Insurance Tax	Property Tax
Food & Kindred Products				
Low 20	17.70	21.70	10.40	41.30
High 20	11.00	31.60	7.50	46.60
Omaha	9.60	35.00	6.60	46.60
Chemicals				
Low 20	14.16	21.80	6.70	50.09
High 20	4.69	36.70	3.70	51.99
Omaha	5.05	41.62	3.14	48.05
Rubber & Miscellaneous				
Plastics				
Low 20	12.69	23.07	13.45	45.38
High 20	6.55	28.33	10.38	51.59
Omaha	6.28	33.22	8.65	49.47
Printing				
Low 20	14.85	17.77	18.08	41.86
High 20	8.17	31.26	13.11	43.52
Omaha	7.63	34.85	11.45	43.41
Apparel				
Low 20	13.74	16.86	25.09	40.18
High 20	14.78	16.90	28.30	35.38
Omaha	11.13	22.20	22.95	41.17
Leather				
Low 20	12.31	15.49	19.96	45.00
High 20	13.88	17.98	23.30	39.83
Omaha	10.60	20.03	18.96	47.73

¹ Comparisons are for the firm in its first year of operation.

Conclusions and Recommendations

The extent of industrialization in Omaha depends on the relative advantage of Omaha's location over other areas. The importance of state and local taxes in the overall investment climate of a location may initially be overshadowed by other more prominent considerations such as availability of productive labor, raw materials, proximity to markets, adequate transportation facilities, availability of space and other amenities provided at the location. For a firm with other important locational considerations, a relatively high tax bill may be a small price to pay for an otherwise advantageous site. Nevertheless, to the extent that several locations conform to a manufacturer's basic plant requirements and to the extent the firm has sufficient location flexibility so that it can invest and operate at about the same level of efficiency in alternative locations, total state and local taxes are valid costs which must be considered in making location decisions.⁶

Three conclusions are reached from an analysis of the tax bill comparisons of 1971 and 1973: (1) Omaha's relative tax position has weakened (despite the introduction of a property tax exemption on inventories; (2) the first-year tax bill (relative to the second-year) appears to be the most important tax obstacle to the location of new firms; and (3) relatively labor intensive firms (i.e., apparel and leather) find Omaha more attractive than the capital intensive firms. In short, the tax structure imposes disincentives against the capital intensive firm.

In addition to the heavy reliance placed upon property taxes (which is characteristic of the higher tax locations), the relative tax disadvantage of Omaha as a location appears to be largely attributed to the fact that the

⁶A recent survey of Industrial Determinants 1971-1975 indicates that firms with plans to establish new plants believe tax incentives and/or tax holidays are of critical and/or significant value in locational decisions. (See Appendix III)

State and the City levy a sales and use tax upon equipment and machinery purchases. In 23 of the locations in the study, new industrial equipment is either partially or completely exempted from the sales-use tax.⁷

The rationale for excluding equipment and machinery from the sales-use tax is persuasive.⁸ First, if machinery and equipment used in the production of consumer goods is taxed along with the final product, an element of multiple taxation of the same consumer expenditure is introduced. Second, a tax on machinery and equipment will affect the choice among various methods of production. Since the tax liability is not uniform with all methods of production, it tends to cause inefficiency in the production process. Third, replacement of old equipment will be delayed. Finally, firms in the state will be placed at a competitive disadvantage in competition with firms in states not taxing equipment and machinery.

Although virtually all sales taxes were at one time applied to industrial machinery and equipment, the noticeable trend has been toward their exemption. For the above reasons, serious consideration should be given to weighing the loss of tax revenue (given a sales tax exemption to industrial machinery and equipment) against the impact that such a tax has on industrial investment.

⁷ States that allow partial or total sales-use tax exemptions on machinery and equipment are: Alabama, Alaska, Arkansas, California, Delaware, Georgia, Hawaii, Idaho, Indiana, Kentucky, Maine, Maryland, Missouri, Michigan, Montana, New Hampshire, New York, North Carolina, Ohio, Oklahoma, Pennsylvania, South Carolina, Tennessee, Virginia, West Virginia and Wisconsin. (See Table Appendix III)

⁸ John F. Due, State and Local Sales Taxation, (Chicago, Illinois: Public Administration Service, 1971) p. 52. Professor Due devotes a full chapter to the question of exclusions and exemptions from the sales-use tax for producers goods.

APPENDIX I

Assumptions Regarding Tax Bill Computations

Taxes taken into account are state and local qualification, franchise, sales and use, property, corporate income and unemployment compensation taxes. When levied annually, special taxes and licenses are included in the estimates of tax bills. (see Appendix II for a description of the taxes)

Nonrecurring taxes during Year I are those taxes levied on purchases of building materials and equipment which are assumed to have been purchased new and at the site. The tax bills presented in Appendix I are based on a corporation with \$4,000,000 assets, 75 percent of property and payroll at the location site, and 75 percent of sales made to out-of-state customers. Data from the year-end balance sheet and operating statement is the basis for the assessment and tax computations. Average assessment ratios obtained from local assessment officials were used to determine property tax liabilities, and unemployment compensation taxes were based on average tax rates.

Additional assumptions are:

- (1) Initial purchase of building materials during Year I for the construction of a new plant is assumed to be 50 percent of total building cost;
- (2) machinery and equipment are purchased new and annual purchases are 10 percent of initial purchases (5 percent for replacement and 5 percent for growth);
- (3) purchases of supplies are assumed to equal 2.5 percent of sales;
- (4) the number of employees can be determined by capital-employment ratios;
- (5) the breakdown of inventories by industry is given by the ratios of finished products, work-in-process and raw materials obtained from the 1963 and 1967 Census of Manufacturers.

APPENDIX II

Taxes on Industry

The methods which the several locations use to tax industrial corporations do not differ drastically; in fact, most locations levy similar kinds of taxes. The tax burden differentials result from difference in tax rates and variations in tax bases with respect to the types of property exempt or taxed along with differences as to the relative weight of taxes in the overall tax structure. The latter accounts for the fact that a given tax system will be more favorable to one type of industry than to another type or will be more favorable to a given concern under specified operating conditions than under other conditions.

Qualification Fees and Taxes

These are nonrecurring fees and taxes payable at the time of the organization of a domestic corporation and imposed upon foreign corporations qualifying for doing business in the state other than the state of incorporation. Although qualification fees and taxes represent a small percentage of state tax revenue it can be a sizable element in the initial cost of a newly locating industrial firm.

Franchise Taxes

Almost every state imposes annual taxes on domestic or foreign corporations, in the nature of franchise or privilege taxes which are in addition to the non-recurring taxes and fees. Statutory definitions of the base for franchise taxes are diverse. Some states use authorized capital stock, some employ par value of issued stock, whereas some employ paid in capital or net worth as the franchise tax base.

Sales and Use Taxes

The retail sales tax and its companion the use tax make up the single most

Corporation Income Taxes

Corporation income tax rates are usually proportional. The median marginal tax rate is 6% but varies between 2 and 18 percent among the several states. Seven cities which are included in the study levy separate income taxes. The rates range from 1 to 6 7/10 percent. There are also considerable differences in state corporate income tax bases. For example, federal income is used as the state tax base in 28 states and federal income taxes are deductible in calculating state income taxes in only 11 states.

Unemployment Compensation Taxes

Despite the fact that it differs significantly from other business taxes, due to its special benefit character, the unemployment compensation tax is also brought into the business tax cost comparison. Maximum rates range from 2.7 to 5.0 percent. However, as with the other taxes the nominal rates are an unreliable index of the tax burden. This is because of the significant difference in the taxable wage base. In 46 states only the first \$4,200 of wages paid to each employee is subject to the tax. In other states the wage base subject to tax ranges upward to \$7,200.

APPENDIX III

INDUSTRIAL LOCATION DETERMINANTS 1971-1975

Industry	Number of Firms	Tenative Plans for New Plant and/or Expansion 1971-1975		Preference for Central City		Preference for Community 250,000-499,999		Tax Incentives or (a) critical value		Tax Holidays (b) significant and/or average value	
		Nr.	(%)	Nr.	(%)	Nr.	(%)	Nr.	(%)	Nr.	(%)
Food	56	15	27	9	16	9	16	5	9	40	71
Misc. Mfg.	56	13	23	7	13	3	5	5	9	43	77
Glass Products	27	10	37	0	0	1	4	4	15	19	70
Plastics	102	35	34	3	3	9	9	8	8	67	66
Publishing, Print.	166	39	23	24	14	14	8	18	11	110	66
Textiles	66	28	42	0	0	3	5	5	8	32	48
Transportation	68	34	50	2	3	0	0	3	4	46	68
Chemicals	120	53	44	3	3	12	10	7	6	89	74
Primary Metals	279	50	18	9	3	21	8	27	10	189	68
Fabricated Metals	398	100	25	29	7	37	9	26	7	287	72
Instruments	117	40	34	11	9	13	11	7	6	84	72
Machinery (exc. Electrical)	642	137	21	21	3	50	8	56	9	437	68
Elect. Machinery	315	73	23	23	7	27	9	25	8	206	65
Totals	2,412	554	23	141	6	199	8	196	8	1,649	68

Source: Data obtained from "Survey of Industrial Location Determinants, 1971-1975", a special survey conducted by the U.S. Bureau of the Census for the Economic Development Administration, U.S. Department of Commerce, 1973

The Fifty Legislative Climates

TAX INCENTIVES FOR INDUSTRY

OTHER LAWS

	Corporate Income Tax Exemption	Personal Income Tax Exemption	Excise Tax Exemption	Tax Exemption or Moratorium on Land, Capital Improvements	Tax Exemption or Moratorium on Equipment, Machinery	Inventory Tax Exemption on Goods in Transit (Freight)	Tax Exemption on Manufacturers' Inventories	Sales/Use Tax Exemption on New Equipment	Tax Exemption on New Materials Used in Manufacturing	Tax Credits for Use of Specified State Products	Tax Stabilization Agreements for Specified Industries	Tax Exemption to Encourage Research and Development	Accelerated Depreciation of Industrial Equipment	State Right-to-Work Law	State Minimum Wage Law	State Fair Employment Practice Code	Statewide Uniform Property Tax Evaluation Law	Statewide Air Pollution Control Law	Statewide Water Pollution Control Law	Statewide Industrial Noise Abatement Law
Alabama	0		0	0	0		0	0	0					0			0	0	0	
Alaska								0	0					0	0	0	0	0	0	
Arizona		0				0	0	0	0				0	0	0	0	0	0	0	
Arkansas						0		0	0					0	0		0	0	0	
California							016	017	016				050		0	0	0	0	0	
Colorado						018	019		019						0	0	0	0	0	0
Connecticut	020				0	0			021						0	0		0	0	
Delaware			022		0	0	0	0	0				0		0	0		0	0	
Florida		023			0	0			024					0			0	0	0	
Georgia				0				0	0				050	0	0	0	0	0	0	
Hawaii		0	0		0	0	0	0	0				0		0	0	0	0	0	
Idaho					0	0	0	0	0				0		0		0	0	0	
Illinois								0	0				0		0	0	0	0	0	0
Indiana	0				0	0		0	0				0		0	0	0	0	0	0
Iowa	026				25	0	25		0				038	0		0	0	0	0	
Kansas				027	027	0			031				038	0		0	0	0	0	
Kentucky				028	028	0	0	0	028				0		0	0	0	0	0	
Louisiana	029			030	0	0			0				0					0	0	
Maine						033		050	034				038		0	0		0	0	0
Maryland				035	0		0	036	0		037				0	0	0	0	0	0
Massachusetts	032	0			0		0								0	0	0	0	0	0
Michigan	0	0			0	0		0	0						0	0	0	0	0	0
Minnesota	0			050	021	041	021			0	0				0	0	0	0	0	0
Mississippi		0		0	0	0	0		0				038	0				0	0	
Missouri	0	0		0	0	0		0	0							0		0	0	
Montana				0	0	0		039									0	0	0	
Nebraska					0		041		042					0	0	0	0	0	0	
Nevada	023	023			0	0								0	0	0	0	0	0	
New Hampshire		023			0	0	0	039	0				038		0	0	0	0	0	
New Jersey		040				041	0		0		0	038		0	0	0	0	0	0	053
New Mexico						0	0		0				038		0	0	0	0	0	0
New York	014,54,55	054		014	043	043	043	0	043		055				0	0	0	0	0	0
North Carolina						041		044	045					0	0	0	052	0	0	
North Dakota	0		0		043	043	043		0					0	0	0	0	0	0	0
Ohio	023	023				0		0	0							0	0	0	0	
Oklahoma	0	0				0	0	0	0						0	0	0	0	0	
Oregon	046	0	046	048		0	0								0	0	0	0	0	
Pennsylvania		0	0		0	0	0	0	0		0				0	0	0	0	0	
Rhode Island				028	028		0		0		0				0	0		0	0	
South Carolina				0	0	0	0	0	0		0			0	0		0	0	0	
South Dakota	0	0	0		0	0		0						0	0		0	0	0	
Tennessee		0		028	028	0	0	0	0	047			071	0			0	0	0	
Texas	023	023		056	056	0								0	0		0	0	0	
Utah						0	0							0	0	0	0	0	0	
Vermont									0				038		0	0	0	0	0	
Virginia								0	049				072	0			0	0	0	
Washington				0	0	0			021						0	0	0	0	0	
West Virginia	0		0					0	0						0	0	0	0	0	
Wisconsin						0	051	0	0				0		0	0	0	0	0	
Wyoming	023	023	0		0	0		0	0					0	0	0	0	0	0	
STATE TOTALS	19	19	9	16	24	40	29	26	42	1	3	6	19	19	37	38	39	50	50	9

RANKINGS FOR COLUMN 2
1973: YEAR 1

INDUSTRY

APPAREL

RANK	LOCATION NUMBER	STATE	CITY	TAXES	DEVIATION
					FROM MEAN
1	32	VIR.	ROANOKE	46927.41	-57146.12
2	15	MO.	ST. LOUIS	65736.75	-38336.77
3	29	TENN.	MEMPHIS	66242.75	-37830.77
4	22	N.C.	RALEIGH	67486.63	-36586.90
5	25	OKLA.	OKLA. C.	70727.13	-33346.40
6	16	MO.	ST. JOE	71655.56	-32417.96
7	40	IDAHO	BUISE	75639.38	-28434.15
8	4	GEORGIA	ATLANTA	77663.88	-26409.65
9	26	OKLA.	TULSA	80972.50	-23101.02
10	6	IND.	INDPLS.	82125.44	-21948.08
11	31	TEXAS	DALLAS	84480.06	-19593.46
12	37	OREGON	PORTLAND	84747.75	-19325.77
13	3	COLO.	DENVER	85398.75	-18674.77
14	19	NEBR.	LINCOLN	85430.63	-18642.90
15	17	MO.	KANSAS C	85580.38	-18493.15
16	18	NEBR.	OMAHA	88159.69	-15913.83
17	5	ILL.	CHICAGO	88309.88	-15763.65
18	36	S.D.	SOUX FA	90670.19	-13403.33
19	9	KANSAS	WICHITA	91017.44	-13056.08
20	30	TEXAS	HOUSTON	96518.50	-7555.02
21	24	OHIO	CINN.	97303.38	-6770.15
22	33	WISC.	MADISON	99139.56	-4933.96
23	27	PA.	PHILA.	102747.13	-1326.40
24	28	PA.	PITT.	105451.25	1377.73
25	34	WISC.	MILWAUKE	108564.25	4490.73
26	21	NEW YORK	N.Y.	109104.88	5031.35
27	8	IOWA	C. BLUFF	110449.19	6375.67
28	10	KY.	LOUISVIL	111303.00	7229.48
29	13	MINN.	ST. PAUL	111478.38	7404.85
30	23	OHIO	CLEVELAN	111618.50	7544.98
31	14	MINN.	MPLS.	112747.94	8674.42
32	7	IOWA	DES MOIN	113192.50	9118.98
33	35	N.D.	FARGO	117306.00	13232.48
34	1	ARIZONA	PHOENIX	118199.75	14126.23
35	11	MICH.	DETROIT	128209.31	24135.79
36	12	MICH.	KALAMAZO	135644.56	31571.04
37	2	CALIF.	L.A.	153133.50	49059.98
38	39	WASH.	SPOKANE	164366.63	60293.10
39	38	WASH.	SEATTLE	170110.38	66036.85
40	20	N.MEXICO	ALBUQUER	196392.94	92319.42
41	41	MONTANA	BILLINGS	205060.75	100987.23

RANKINGS FOR COLUMN 2
1973: YEAR 1 (MODIFIED - MACHINERY EXEMPT)

INDUSTRY

APPAREL

RANK	LOCATION NUMBER	STATE	CITY	TAXES	DEVIATION FROM MEAN
1	32	VIR.	ROANOKE	46927.41	-56631.15
2	15	MO.	ST. LOUIS	65736.75	-37821.81
3	29	TENN.	MEMPHIS	66242.75	-37315.81
4	22	N.C.	RALEIGH	67486.63	-36071.93
5	25	OKLA.	OKLA. C.	70727.13	-32831.43
6	16	MO.	ST. JOE	71655.56	-31902.99
7	40	IDAHO	BOISE	75639.38	-27919.18
8	19	NEBR.	LINCOLN	75685.88	-27872.68
9	18	NEBR.	OMAHA	76790.81	-26767.74
10	4	GEORGIA	ATLANTA	77663.88	-25894.68
11	26	OKLA.	TULSA	80972.50	-22586.06
12	6	IND.	INDPLS.	82125.44	-21433.12
13	31	TEXAS	DALLAS	84480.06	-19078.49
14	37	OREGON	PORTLAND	84747.75	-18810.81
15	3	COLO.	DENVER	85398.75	-18159.81
16	17	MO.	KANSAS C	85580.38	-17978.18
17	5	ILL.	CHICAGO	88309.88	-15248.68
18	36	S.D.	SOUX FA	90670.19	-12888.37
19	9	KANSAS	WICHITA	91017.44	-12541.12
20	30	TEXAS	HOUSTON	96518.50	-7040.06
21	24	OHIO	CINN.	97303.38	-6255.18
22	33	WISC.	MADISON	99139.56	-4418.99
23	27	PA.	PHILA.	102747.13	-811.43
24	28	PA.	PITT.	105451.25	1892.69
25	34	WISC.	MILWAUKE	108564.25	5005.69
26	21	NEW YORK	N.Y.	109104.88	5546.32
27	8	IOWA	C. BLUFF	110449.19	6890.63
28	10	KY.	LOUISVIL	111303.00	7744.44
29	13	MINN.	ST. PAUL	111478.38	7919.82
30	23	OHIO	CLEVELAN	111618.50	8059.94
31	14	MINN.	MPLS.	112747.94	9189.38
32	7	IOWA	DES MOIN	113192.50	9633.94
33	35	N.D.	FARGO	117306.00	13747.44
34	1	ARIZONA	PHOENIX	118199.75	14641.19
35	11	MICH.	DETROIT	128209.31	24650.76
36	12	MICH.	KALAMAZO	135644.56	32086.01
37	2	CALIF.	L.A.	153133.50	49574.94
38	39	WASH.	SPOKANE	164366.63	60808.07
39	38	WASH.	SEATTLE	170110.38	66551.82
40	20	N.MEXICO	ALBUQUER	196392.94	92834.38
41	41	MONTANA	BILLINGS	205060.75	101502.19

RANKINGS FOR COLUMN 4
1973: YEAR 2

INDUSTRY

APPAREL

RANK	LOCATION		STATE	CITY	TAXES	DEVIATION
	NUMBER					FROM MEAN
1	32		VIR.	ROANOKE	43155.61	-52546.21
2	29		TENN.	MEMPHIS	61081.47	-34620.35
3	22		N.C.	RALEIGH	61420.09	-34281.73
4	3		COLO.	DENVER	63084.01	-32617.81
5	5		ILL.	CHICAGO	63264.90	-32436.92
6	15		MO.	ST. LOUIS	63869.15	-31832.67
7	31		TEXAS	DALLAS	65332.53	-30369.29
8	25		OKLA.	OKLA. C.	69775.00	-25926.82
9	16		MO.	ST. JOE	69787.94	-25913.88
10	36		S.D.	SOUIX FA	71744.56	-23957.26
11	40		IDAHO	BOISE	74151.75	-21550.07
12	19		NEBR.	LINCOLN	74252.25	-21449.57
13	18		NEBR.	OMAHA	75126.75	-20575.07
14	4		GEORGIA	ATLANTA	76181.25	-19520.57
15	30		TEXAS	HOUSTON	77370.88	-18330.95
16	6		IND.	INDPLS.	78551.69	-17150.13
17	26		OKLA.	TULSA	79559.50	-16142.32
18	9		KANSAS	WICHITA	79820.06	-15881.76
19	17		MO.	KANSAS C	82867.31	-12834.51
20	37		OREGON	PORTLAND	84697.75	-11004.07
21	24		OHIO	CINN.	93216.44	-2485.38
22	8		IOWA	C. BLUFF	94904.19	-797.63
23	33		WISC.	MADISON	95970.06	268.24
24	7		IOWA	DES MCIN	97647.50	1945.68
25	21		NEW YORK	N.Y.	99084.38	3382.55
26	27		PA.	PHILA.	99881.88	4180.05
27	13		MINN.	ST. PAUL	100068.06	4366.24
28	14		MINN.	MPLS.	101337.63	5635.80
29	35		N.D.	FARGO	102334.50	6632.68
30	28		PA.	PITT.	102586.00	6884.18
31	34		WISC.	MILWAUKE	105394.75	9692.93
32	23		OHIO	CLEVELAN	107531.56	11829.74
33	10		KY.	LOUISVIL	108963.63	13261.80
34	1		ARIZONA	PHOENIX	118139.75	22437.93
35	11		MICH.	DETROIT	126330.81	30628.99
36	2		CALIF.	L.A.	130528.75	34826.93
37	12		MICH.	KALAMAZO	133766.06	38064.24
38	39		WASH.	SPOKANE	142831.63	47129.80
39	38		WASH.	SEATTLE	147462.63	51760.80
40	20		N.MEXICO	ALBUQUER	196367.94	100666.12
41	41		MONTANA	BILLINGS	204332.13	108630.30

RANKINGS FOR COLUMN 2
1973: YEAR 1

INDUSTRY

LEATHER

					DEVIATION
					FROM
RANK	LOCATION NUMBER	STATE	CITY	TAXES	MEAN
1	32	VIR.	ROANOKE	52097.98	-48658.00
2	15	MO.	ST. LOUIS	66238.06	-34517.92
3	25	OKLA.	OKLA. C.	68912.56	-31843.42
4	22	N.C.	RALEIGH	70401.88	-30354.11
5	40	IDAHO	BOISE	70664.69	-30091.29
6	16	MO.	ST. JOE	71127.50	-29628.48
7	4	GEORGIA	ATLANTA	78429.50	-22326.48
8	31	TEXAS	DALLAS	78565.25	-22190.73
9	29	TENN.	MEMPHIS	79159.06	-21596.92
10	26	OKLA.	TULSA	79927.06	-20828.92
11	37	OREGON	PORTLAND	80109.94	-20646.04
12	19	NEBR.	LINCOLN	81815.25	-18940.73
13	9	KANSAS	WICHITA	84038.00	-16717.98
14	6	IND.	INDPLS.	84056.81	-16699.17
15	18	NEBR.	OMAHA	84103.44	-16652.54
16	3	COLO.	DENVER	84517.81	-16238.17
17	17	MO.	KANSAS C	84744.00	-16011.98
18	36	S.D.	SQUIX FA	89198.94	-11557.04
19	30	TEXAS	HOUSTON	90270.81	-10485.17
20	5	ILL.	CHICAGO	92059.06	-8696.92
21	24	OHIO	CINN.	95467.44	-5288.54
22	21	NEW YORK	N.Y.	98955.13	-1800.86
23	33	WISC.	MADISON	100738.69	-17.29
24	27	PA.	PHILA.	104907.50	4151.52
25	13	MINN.	ST. PAUL	105444.63	4688.64
26	14	MINN.	MPLS.	106841.38	6085.39
27	1	ARIZONA	PHOENIX	107820.75	7064.77
28	28	PA.	PITT.	108372.94	7616.96
29	8	IOWA	C. BLUFF	109607.56	8851.58
30	23	OHIO	CLEVELAN	109824.44	9068.46
31	34	WISC.	MILWAUKE	111138.50	10382.52
32	10	KY.	LOUISVIL	111596.88	10840.89
33	7	IOWA	DES MOIN	112407.69	11651.71
34	35	N.D.	FARGO	116056.69	15300.71
35	11	MICH.	DETROIT	124702.44	23946.46
36	12	MICH.	KALAMAZO	131376.50	30620.52
37	2	CALIF.	L.A.	137522.31	36766.33
38	39	WASH.	SPOKANE	144737.06	43981.08
39	38	WASH.	SEATTLE	150843.88	50087.89
40	20	N.MEXICO	ALBUQUER	182772.44	82016.46
41	41	MONTANA	BILLINGS	189422.81	88666.83

RANKINGS FOR COLUMN 2 INDUSTRY
1973: YEAR 1 (MODIFIED - MACHINERY EXEMPT)

LEATHER

RANK	LOCATION NUMBER	STATE	CITY	TAXES	DEVIATION FROM MEAN
1	32	VIR.	ROANOKE	52097.98	-48400.34
2	15	MO.	ST. LOUIS	66238.06	-34260.26
3	25	OKLA.	OKLA. C.	68912.56	-31585.76
4	22	N.C.	RALEIGH	70401.88	-30096.44
5	40	IDAHO	BOISE	70664.69	-29833.63
6	16	MO.	ST. JOE	71127.50	-29370.82
7	19	NEBR.	LINCOLN	76939.50	-23558.82
8	18	NEBR.	OMAHA	78415.06	-22083.26
9	4	GEORGIA	ATLANTA	78429.50	-22068.82
10	31	TEXAS	DALLAS	78565.25	-21933.07
11	29	TENN.	MEMPHIS	79159.06	-21339.26
12	26	OKLA.	TULSA	79927.06	-20571.26
13	37	OREGON	PORTLAND	80109.94	-20388.38
14	9	KANSAS	WICHITA	84038.00	-16460.32
15	6	IND.	INDPLS.	84056.81	-16441.51
16	3	COLO.	DENVER	84517.81	-15980.51
17	17	MO.	KANSAS C	84744.00	-15754.32
18	36	S.D.	SOUX FA	89198.94	-11299.38
19	30	TEXAS	HOUSTON	90270.81	-10227.51
20	5	ILL.	CHICAGO	92059.06	-8439.26
21	24	OHIO	CINN.	95467.44	-5030.88
22	21	NEW YORK	N.Y.	98955.13	-1543.19
23	33	WISC.	MADISON	100738.69	240.37
24	27	PA.	PHILA.	104907.50	4409.18
25	13	MINN.	ST. PAUL	105444.63	4946.31
26	14	MINN.	MPLS.	106841.38	6343.06
27	1	ARIZONA	PHOENIX	107820.75	7322.43
28	28	PA.	PITT.	108372.94	7874.62
29	8	IOWA	C. BLUFF	109607.56	9109.24
30	23	OHIO	CLEVELAN	109824.44	9326.12
31	34	WISC.	MILWAUKE	111138.50	10640.18
32	10	KY.	LOUISVIL	111596.88	11098.56
33	7	IOWA	DES MOIN	112407.69	11909.37
34	35	N.D.	FARGO	116056.69	15558.37
35	11	MICH.	DETROIT	124702.44	24204.12
36	12	MICH.	KALAMAZO	131376.50	30878.18
37	2	CALIF.	L.A.	137522.31	37023.99
38	39	WASH.	SPOKANE	144737.06	44238.74
39	38	WASH.	SEATTLE	150843.88	50345.56
40	20	N. MEXICO	ALBUQUER	182772.44	82274.12
41	41	MONTANA	BILLINGS	189422.81	88924.49

RANKINGS FOR COLUMN 4
1973: YEAR 2

INDUSTRY

LEATHER

RANK	LOCATION		STATE	CITY	TAXES	DEVIATION
	NUMBER					FROM MEAN
1	32		VIR.	ROANOKE	39657.98	-51268.64
2	22		N.C.	RALEIGH	59458.72	-31467.91
3	15		MO.	ST. LOUIS	61035.94	-29890.68
4	31		TEXAS	DALLAS	62126.75	-28799.87
5	5		ILL.	CHICAGO	63774.12	-27152.50
6	25		OKLA.	OKLA. C.	64781.21	-26145.41
7	3		COLO.	DENVER	65452.12	-25474.50
8	16		MO.	ST. JOE	65925.38	-25001.25
9	40		IDAHO	BOISE	65932.56	-24994.06
10	29		TENN.	MEMPHIS	71835.50	-19091.12
11	19		NEBR.	LINCOLN	72261.38	-18665.25
12	18		NEBR.	OMAHA	72965.75	-17960.87
13	36		S.D.	SOUX FA	72980.81	-17945.81
14	4		GEORGIA	ATLANTA	73702.38	-17224.25
15	30		TEXAS	HOUSTON	73832.25	-17094.37
16	26		OKLA.	TULSA	74253.31	-16673.31
17	9		KANSAS	WICHITA	74465.13	-16461.50
18	6		IND.	INDPLS.	77786.06	-13140.56
19	17		MO.	KANSAS C	78319.13	-12607.50
20	37		OREGON	PORTLAND	80059.94	-10866.69
21	24		OHIO	CINN.	86380.25	-4546.37
22	8		IOWA	C. BLUFF	92442.56	1515.94
23	33		WISC.	MADISON	92976.19	2049.56
24	21		NEW YORK	N.Y.	93770.25	2843.63
25	7		IOWA	DES MOIN	95242.69	4316.06
26	27		PA.	PHILA.	95553.25	4626.63
27	13		MINN.	ST. PAUL	95631.75	4705.13
28	14		MINN.	MPLS.	97028.50	6101.88
29	28		PA.	PITT.	99018.69	8092.06
30	23		OHIO	CLEVELAN	100737.25	9810.63
31	35		N.D.	FARGO	103241.19	12314.56
32	34		WISC.	MILWAUKE	103376.00	12449.38
33	10		KY.	LOUISVIL	103850.00	12923.38
34	1		ARIZONA	PHOENIX	107760.75	16834.13
35	2		CALIF.	L.A.	118166.56	27239.94
36	11		MICH.	DETROIT	118497.94	27571.31
37	12		MICH.	KALAMAZO	125172.00	34245.38
38	39		WASH.	SPOKANE	126006.25	35079.63
39	38		WASH.	SEATTLE	131162.69	40236.06
40	20		N.MEXICO	ALBUQUER	182747.44	91820.81
41	41		MONTANA	BILLINGS	188623.00	97696.38

RANKINGS FOR COLUMN 2
1973: YEAR 1

INDUSTRY

FOOD & KINDRED

RANK	LOCATION NUMBER	STATE	CITY	TAXES	DEVIATION FROM MEAN
1	32	VIR.	ROANOKE	59530.66	-47419.31
2	15	MO.	ST. LOUIS	62022.43	-44935.55
3	25	OKLA.	OKLA. C.	63472.25	-43485.73
4	29	TENN.	MEMPHIS	64521.73	-42436.24
5	16	MO.	ST. JOE	68499.50	-38458.47
6	40	IDAHO	BOISE	73485.06	-33472.91
7	37	OREGON	PORTLAND	73560.56	-33397.41
8	26	OKLA.	TULSA	75661.19	-31296.79
9	4	GEORGIA	ATLANTA	77371.88	-29586.10
10	22	N.C.	RALEIGH	78629.94	-28328.04
11	6	IND.	INDPLS.	81769.19	-25188.79
12	17	MO.	KANSAS C	82276.81	-24681.16
13	9	KANSAS	WICHITA	89548.56	-17409.41
14	24	OHIO	CINN.	90177.00	-16780.97
15	10	KY.	LOUISVIL	93630.56	-13327.41
16	31	TEXAS	DALLAS	94424.44	-12533.54
17	27	PA.	PHILA.	96010.88	-10947.10
18	19	NEBR.	LINCOLN	97307.38	-9650.60
19	20	PA.	PITT.	100557.69	-6400.29
20	11	MICH.	DETROIT	100793.38	-6164.60
21	18	NEBR.	OMAHA	100904.44	-6053.54
22	33	WISC.	MADISON	101379.56	-5578.41
23	21	NEW YORK	N.Y.	102764.44	-4193.54
24	30	TEXAS	HOUSTON	103147.31	-3810.66
25	23	OHIO	CLEVELAN	104107.19	-2850.79
26	3	COLO.	DENVER	105194.31	-1763.66
27	36	S.D.	SIOUX FA	111299.38	4341.40
28	34	WISC.	MILWAUKE	112867.25	5909.28
29	12	MICH.	KALAMAZO	113846.44	6888.46
30	1	ARIZONA	PHOENIX	120284.69	13326.71
31	8	IOWA	C. BLUFF	127247.94	20289.96
32	7	IOWA	DES MCIN	129604.56	22646.59
33	5	ILL.	CHICAGO	131912.50	24954.53
34	35	N.D.	FARGO	143999.19	37041.21
35	39	WASH.	SPOKANE	148072.31	41114.34
36	38	WASH.	SEATTLE	157233.00	50275.03
37	2	CALIF.	L.A.	157479.38	50521.40
38	13	MINN.	ST. PAUL	167192.25	60234.28
39	14	MINN.	MPLS.	170254.44	63296.46
40	41	MONTANA	BILLINGS	173259.19	66301.21
41	20	N.MEXICO	ALBUQUER	179968.13	73010.15

RANKINGS FOR COLUMN 2

INDUSTRY

FOOD & KINDRED

1973: YEAR 1 (MODIFIED -MACHINERY EXEMPT)

RANK	LOCATION NUMBER	STATE	CITY	TAXES	DEVIATION FROM MEAN
1	32	VIR.	ROANOKE	59538.66	-46460.84
2	15	MO.	ST. LOUIS	62022.43	-43977.08
3	25	OKLA.	OKLA. C.	63472.25	-42527.26
4	29	TENN.	MEMPHIS	64521.73	-41477.77
5	16	MO.	ST. JOE	68499.50	-37500.00
6	40	IDAHO	BOISE	73485.06	-32514.44
7	37	OREGON	PORTLAND	73560.56	-32438.94
8	26	OKLA.	TULSA	75661.19	-30338.31
9	4	GEORGIA	ATLANTA	77371.88	-28627.63
10	22	N.C.	RALEIGH	78629.94	-27369.56
11	19	NEBR.	LINCOLN	79170.13	-26829.38
12	18	NEBR.	OMAHA	79744.31	-26255.19
13	6	IND.	INDPLS.	81769.19	-24230.31
14	17	MO.	KANSAS C.	82276.81	-23722.69
15	9	KANSAS	WICHITA	89548.56	-16450.94
16	24	OHIO	CINN.	90177.00	-15822.50
17	10	KY.	LOUISVIL	93630.56	-12368.94
18	31	TEXAS	DALLAS	94424.44	-11575.06
19	27	PA.	PHILA.	96010.88	-9988.63
20	28	PA.	PITT.	100557.69	-5441.81
21	11	MICH.	DETROIT	100793.38	-5206.13
22	33	WISC.	MADISON	101379.56	-4619.94
23	21	NEW YORK	N.Y.	102764.44	-3235.06
24	30	TEXAS	HOUSTON	103147.31	-2852.19
25	23	OHIO	CLEVELAN	104107.19	-1892.31
26	3	COLO.	DENVER	105194.31	-805.19
27	36	S.D.	SQUIX FA	111299.38	5299.87
28	34	WISC.	MILWAUKE	112867.25	6867.75
29	12	MICH.	KALAMAZO	113846.44	7846.94
30	1	ARIZONA	PHOENIX	120284.69	14285.19
31	8	IOWA	C. BLUFF	127247.94	21248.44
32	7	IOWA	DES MOIN	129604.56	23605.06
33	5	ILL.	CHICAGO	131912.50	25913.00
34	35	N.D.	FARGO	143999.19	37999.69
35	39	WASH.	SPOKANE	148072.31	42072.81
36	38	WASH.	SEATTLE	157233.00	51233.50
37	2	CALIF.	L.A.	157479.38	51479.87
38	13	MINN.	ST. PAUL	167192.25	61192.75
39	14	MINN.	MPLS.	170254.44	64254.94
40	41	MONTANA	BILLINGS	173259.19	67259.69
41	20	N.MEXICO	ALBUQUER	179968.13	73968.62

RANKINGS FOR COLUMN 4
1973: YEAR 2

INDUSTRY

FOOD & KINDRED

RANK	LOCATION NUMBER	STATE	CITY	TAXES	DEVIATION FROM MEAN
1	32	VIR.	ROANOKE	43178.26	-43913.72
2	29	TENN.	MEMPHIS	51063.54	-36028.43
3	31	TEXAS	DALLAS	53403.78	-33688.20
4	15	MO.	ST. LOUIS	55336.05	-31755.93
5	3	COLO.	DENVER	56667.18	-30424.80
6	25	OKLA.	OKLA. C.	57912.12	-29179.86
7	22	N.C.	RALEIGH	60326.13	-26765.85
8	16	MO.	ST. JOE	61813.14	-25278.84
9	30	TEXAS	HOUSTON	62126.66	-24965.32
10	9	KANSAS	WICHITA	65244.98	-21847.00
11	40	IDAHO	BOISE	67283.69	-19808.29
12	26	OKLA.	TULSA	68068.94	-19023.04
13	36	S.D.	SOUTH DAKOTA	70490.00	-16601.98
14	4	GEORGIA	ATLANTA	71175.50	-15916.48
15	5	ILL.	CHICAGO	71227.56	-15864.42
16	18	NEBR.	OMAHA	72580.88	-14511.10
17	19	NEBR.	LINCOLN	73022.75	-14069.23
18	37	OREGON	PORTLAND	73510.63	-13581.35
19	17	MO.	KANSAS C	74083.94	-13008.04
20	6	IND.	INDPLS.	74434.94	-12657.04
21	24	OHIO	CINN.	78864.94	-8227.04
22	10	KY.	LOUISVIL	83434.94	-3657.04
23	27	PA.	PHILA.	83718.13	-3373.85
24	21	NEW YORK	N.Y.	84312.88	-2779.10
25	28	PA.	PITT.	88265.00	1173.02
26	33	WISC.	MADISON	91616.06	4524.08
27	11	MICH.	DETROIT	92629.88	5537.90
28	23	OHIO	CLEVFLAN	92795.13	5703.15
29	8	IOWA	C. BLUFF	93882.94	6790.96
30	7	IOWA	DES MOIN	96239.56	9147.58
31	39	WASH.	SPOKANE	102682.38	15590.40
32	34	WISC.	MILWAUKE	103103.75	16011.77
33	12	MICH.	KALAMAZO	105682.94	18590.96
34	2	CALIF.	L.A.	108662.13	21570.15
35	38	WASH.	SEATTLE	109419.69	22327.71
36	35	N.D.	FARGO	111542.69	24450.71
37	1	ARIZONA	PHOENIX	120224.69	33132.71
38	13	MINN.	ST. PAUL	142644.63	55552.65
39	14	MINN.	MPLS.	145706.81	58614.83
40	41	MONTANA	BILLINGS	172448.19	85356.21
41	20	N.MEXICO	ALBUQUER	179943.13	92851.15

RANKINGS FOR COLUMN 2
1973: YEAR 1

INDUSTRY

PRINTING

RANK	LOCATION NUMBER	STATE	CITY	TAXES	DEVIATION FROM MEAN
1	32	VIR.	ROANOKE	45074.45	-43047.16
2	15	MO.	ST. LOUIS	47153.66	-40967.94
3	25	OKLA.	OKLA. C.	51584.20	-36537.40
4	16	MO.	ST. JOE	53030.33	-35091.27
5	4	GEORGIA	ATLANTA	55784.64	-32336.97
6	29	TENN.	MEMPHIS	59507.13	-28614.47
7	26	OKLA.	TULSA	59947.18	-28174.42
8	17	MO.	KANSAS C	62110.00	-26011.60
9	37	OREGON	PORTLAND	62542.69	-25578.91
10	22	N.C.	RALEIGH	62875.38	-25246.23
11	40	IDAHO	BOISE	63299.41	-24822.19
12	10	KY.	LOUISVIL	64645.11	-23476.49
13	6	IND.	INDPLS.	66056.13	-22065.48
14	24	OHIO	CINN.	68407.56	-19714.04
15	23	OHIO	CLEVELAN	77800.94	-10320.66
16	9	KANSAS	WICHITA	78754.13	-9367.48
17	27	PA.	PHILA.	80201.81	-7919.79
18	33	WISC.	MADISON	81653.31	-6468.29
19	19	NEBR.	LINCOLN	81883.56	-6238.04
20	28	PA.	PITT.	83659.69	-4461.91
21	18	NEBR.	OMAHA	84806.94	-3314.66
22	21	NEW YORK	N.Y.	85499.88	-2621.73
23	3	COLO.	DENVER	85646.50	-2475.10
24	11	MICH.	DETROIT	85994.44	-2127.16
25	1	ARIZONA	PHOENIX	89735.31	1613.71
26	34	WISC.	MILWAUKE	90557.56	2435.96
27	31	TEXAS	DALLAS	91568.50	3446.90
28	36	S.D.	SOUIX FA	93181.06	5059.46
29	12	MICH.	KALAMAZO	97731.63	9610.02
30	8	IOWA	C. BLUFF	99835.44	11713.84
31	30	TEXAS	HOUSTON	101041.44	12919.84
32	7	IOWA	DES MOIN	101337.81	13216.21
33	5	ILL.	CHICAGO	104930.25	16808.65
34	35	N.D.	FARGO	116487.56	28365.96
35	39	WASH.	SPOKANE	127561.44	39439.84
36	2	CALIF.	L.A.	132747.19	44625.59
37	38	WASH.	SEATTLE	133871.44	45749.84
38	41	MONTANA	BILLINGS	141420.69	53299.09
39	13	MINN.	ST. PAUL	143414.19	55292.59
40	14	MINN.	MPLS.	146003.88	57882.27
41	20	N.MEXICO	ALBUQUER	153641.25	65519.65

RANKINGS FOR COLUMN 2 INDUSTRY
1973: YEAR 1 (MODIFIED - MACHINERY EXEMPT)

PRINTING

RANK	LOCATION NUMBER	STATE	CITY	TAXES	DEVIATION FROM MEAN
1	32	VIR.	ROANOKE	45074.45	-42151.47
2	15	MO.	ST. LOUIS	47153.66	-40072.25
3	25	OKLA.	OKLA. C.	51584.20	-35641.71
4	16	MO.	ST. JOE	53030.33	-34195.58
5	4	GEORGIA	ATLANTA	55784.64	-31441.27
6	29	TENN.	MEMPHIS	59507.13	-27718.78
7	26	OKLA.	TULSA	59947.18	-27278.73
8	17	MO.	KANSAS C	62110.00	-25115.91
9	37	OREGON	PORTLAND	62542.69	-24683.22
10	22	N.C.	RALEIGH	62875.38	-24350.54
11	40	IDAHO	BOISE	63299.41	-23926.50
12	10	KY.	LOUISVIL	64645.11	-22580.80
13	19	NEBR.	LINCOLN	64934.35	-22291.56
14	18	NEBR.	OMAHA	65032.85	-22193.06
15	6	IND.	INDPLS.	66056.13	-21169.79
16	24	OHIO	CINN.	68407.56	-18818.35
17	23	CHIO	CLEVELAN	77800.94	-9424.97
18	9	KANSAS	WICHITA	78754.13	-8471.79
19	27	PA.	PHILA.	80201.81	-7024.10
20	33	WISC.	MADISON	81653.31	-5572.60
21	28	PA.	PITT.	83659.69	-3566.22
22	21	NEW YORK	N.Y.	85499.88	-1726.04
23	3	COLO.	DENVER	85646.50	-1579.41
24	11	MICH.	DETROIT	85994.44	-1231.47
25	1	ARIZONA	PHOENIX	89735.31	2509.40
26	34	WISC.	MILWAUKE	90557.56	3331.65
27	31	TEXAS	DALLAS	91568.50	4342.59
28	36	S.D.	SOUIX FA	93181.06	5955.15
29	12	MICH.	KALAMAZO	97731.63	10505.71
30	8	IOWA	C. BLUFF	99835.44	12609.53
31	30	TEXAS	HOUSTON	101041.44	13815.53
32	7	IOWA	DES MOIN	101337.81	14111.90
33	5	ILL.	CHICAGO	104930.25	17704.34
34	35	N.D.	FARGO	116487.56	29261.65
35	39	WASH.	SPOKANE	127561.44	40335.53
36	2	CALIF.	L.A.	132747.19	45521.28
37	38	WASH.	SEATTLE	133871.44	46645.53
38	41	MONTANA	BILLINGS	141420.69	54194.78
39	13	MINN.	ST. PAUL	143414.19	56188.28
40	14	MINN.	MPLS.	146003.88	58777.96
41	20	N.MEXICO	ALBUQUER	153641.25	66415.34

RANKINGS FOR COLUMN 4
1973: YEAR 2

INDUSTRY

PRINTING

RANK	LOCATION		STATE	CITY	TAXES	DEVIATION
	NUMBER					FROM MEAN
1	32		VIR.	ROANOKE	34090.65	-37607.77
2	15		MO.	ST. LOUIS	42488.29	-29210.13
3	3		COLO.	DENVER	43527.30	-28171.12
4	25		OKLA.	OKLA. C.	48014.57	-23683.85
5	16		MO.	ST. JOE	48364.96	-23333.46
6	29		TENN.	MEMPHIS	48796.95	-22901.47
7	22		N.C.	RALEIGH	48999.84	-22698.58
8	4		GEORGIA	ATLANTA	51604.26	-20094.16
9	5		ILL.	CHICAGO	54685.30	-17013.12
10	26		OKLA.	TULSA	55017.43	-16680.99
11	31		TEXAS	DALLAS	55911.79	-15786.63
12	17		MO.	KANSAS C.	56478.96	-15219.46
13	9		KANSAS	WICHITA	57654.51	-14043.91
14	36		S.D.	SOUX FA	57711.72	-13986.70
15	10		KY.	LOUISVIL	57809.48	-13888.94
16	40		IDAHO	BOISE	59114.04	-12584.38
17	6		IND.	INDPLS.	60083.91	-11614.51
18	24		OHIO	CINN.	60124.04	-11574.38
19	18		NEBR.	OMAHA	60221.41	-11477.01
20	19		NEBR.	LINCOLN	60802.98	-10895.44
21	37		OREGON	PORTLAND	62492.69	-9205.73
22	30		TEXAS	HOUSTON	65384.70	-6313.72
23	21		NEW YORK	N.Y.	68237.38	-3461.04
24	23		OHIO	CLEVELAN	69517.38	-2181.04
25	8		IOWA	C. BLUFF	71690.44	-7.98
26	27		PA.	PHILA.	71941.13	242.71
27	7		IOWA	DES MOIN	73192.81	1494.39
28	33		WISC.	MADISON	74586.81	2888.39
29	28		PA.	PITT.	75399.00	3700.58
30	11		MICH.	DETROIT	80518.94	8820.52
31	34		WISC.	MILWAUKE	83491.06	11792.64
32	39		WASH.	SPOKANE	87969.88	16271.46
33	35		N.D.	FARGO	88303.06	16604.64
34	1		ARIZONA	PHOENIX	89675.31	17976.89
35	2		CALIF.	L.A.	90338.06	18639.64
36	38		WASH.	SEATTLE	92176.94	20478.52
37	12		MICH.	KALAMAZO	92256.13	20557.71
38	13		MINN.	ST. PAUL	122071.56	50373.14
39	14		MINN.	MPLS.	124661.25	52962.83
40	41		MONTANA	BILLINGS	140612.06	68913.64
41	20		N.MEXICO	ALBUQUER	153616.25	81917.83

RANKINGS FOR COLUMN 2
1973: YEAR 1

INDUSTRY

ELECTRICAL MACHINERY

RANK	LOCATION		STATE	CITY	TAXES	DEVIATION
	NUMBER					FROM MEAN
1	32		VIR.	ROANOKE	48494.68	-44698.87
2	15		MO.	ST. LOUIS	51585.34	-41608.21
3	25		OKLA.	OKLA. C.	58690.13	-34503.42
4	40		IDAHO	BOISE	59824.87	-33368.68
5	16		MO.	ST. JOE	61770.51	-31423.04
6	29		TENN.	MEMPHIS	65763.00	-27430.55
7	22		N.C.	RALEIGH	68349.00	-24844.55
8	26		OKLA.	TULSA	68640.13	-24553.43
9	4		GEORGIA	ATLANTA	68950.31	-24243.24
10	37		OREGON	PORTLAND	70413.25	-22780.30
11	17		MO.	KANSAS C	72390.25	-20803.30
12	24		OHIO	CINN.	78707.63	-14485.93
13	21		NEW YORK	N.Y.	79187.19	-14006.36
14	6		IND.	INDPLS.	80357.19	-12836.36
15	27		PA.	PHILA.	81450.69	-11742.86
16	9		KANSAS	WICHITA	81906.00	-11287.55
17	1		ARIZONA	PHOENIX	83285.94	-9907.61
18	28		PA.	PITT.	84641.13	-8552.43
19	10		KY.	LOUISVIL	85419.56	-7773.99
20	31		TEXAS	DALLAS	85797.44	-7396.11
21	19		NEBR.	LINCOLN	86549.25	-6644.30
22	18		NEBR.	OMAHA	89392.50	-3801.05
23	3		COLO.	DENVER	89796.63	-3396.93
24	23		OHIO	CLEVELAN	91562.06	-1631.49
25	33		WISC.	MADISON	94316.88	1123.32
26	30		TEXAS	HOUSTON	95893.25	2699.70
27	11		MICH.	DETROIT	96194.38	3000.82
28	36		S.D.	SOUX FA	101995.56	8802.01
29	34		WISC.	MILWAUKE	106252.44	13058.89
30	12		MICH.	KALAMAZO	108143.44	14949.89
31	5		ILL.	CHICAGO	109385.56	16192.01
32	8		IOWA	C. BLUFF	112161.63	18968.07
33	7		IOWA	DES MOIN	114654.81	21461.26
34	39		WASH.	SPOKANE	124817.38	31623.82
35	13		MINN.	ST. PAUL	127119.50	33925.95
36	35		N.D.	FARGO	129253.13	36059.57
37	14		MINN.	MPLS.	129412.31	36218.76
38	2		CALIF.	L.A.	129566.69	36373.14
39	38		WASH.	SEATTLE	132261.06	39067.51
40	20		N.MEXICO	ALBUQUER	147590.75	54397.20
41	41		MONTANA	BILLINGS	168992.19	75798.64

RANKINGS FOR COLUMN 2

INDUSTRY

ELECTRICAL MACHINERY

1973: YEAR 1 (MODIFIED - MACHINERY EXEMPT)

RANK	LOCATION NUMBER	STATE	CITY	TAXES	DEVIATION FROM MEAN
1	32	VIR.	ROANOKE	48494.68	-44075.58
2	15	MO.	ST. LOUIS	51585.34	-40984.92
3	25	OKLA.	OKLA. C.	58690.13	-33880.13
4	40	IDAHO	BOISE	59824.87	-32745.40
5	16	MO.	ST. JOE	61770.51	-30799.76
6	29	TENN.	MEMPHIS	65763.00	-26807.26
7	22	N.C.	RALEIGH	68349.00	-24221.26
8	26	OKLA.	TULSA	68640.13	-23930.14
9	4	GEORGIA	ATLANTA	68950.31	-23619.95
10	37	OREGON	PORTLAND	70413.25	-22157.01
11	17	MO.	KANSAS C	72390.25	-20180.01
12	19	NEBR.	LINCOLN	74754.75	-17815.51
13	18	NEBR.	OMAHA	75632.25	-16938.01
14	24	OHIO	CINN.	78707.63	-13862.64
15	21	NEW YORK	N.Y.	79187.19	-13383.08
16	6	IND.	INDPLS.	80357.19	-12213.08
17	27	PA.	PHILA.	81450.69	-11119.58
18	9	KANSAS	WICHITA	81906.00	-10664.26
19	1	ARIZONA	PHOENIX	83285.94	-9284.33
20	28	PA.	PITT.	84641.13	-7929.14
21	10	KY.	LOUISVIL	85419.56	-7150.70
22	31	TEXAS	DALLAS	85797.44	-6772.83
23	3	COLO.	DENVER	89796.63	-2773.64
24	23	OHIO	CLEVELAN	91562.06	-1008.20
25	33	WISC.	MADISON	94316.88	1746.61
26	30	TEXAS	HOUSTON	95893.25	3322.99
27	11	MICH.	DETROIT	96194.38	3624.11
28	36	S.D.	SOUX FA	101995.56	9425.30
29	34	WISC.	MILWAUKE	106252.44	13682.17
30	12	MICH.	KALAMAZO	108143.44	15573.17
31	5	ILL.	CHICAGO	109385.56	16815.30
32	8	IOWA	C. BLUFF	112161.63	19591.36
33	7	IOWA	DES MOIN	114654.81	22084.55
34	39	WASH.	SPOKANE	124817.38	32247.11
35	13	MINN.	ST. PAUL	127119.50	34549.24
36	35	N.D.	FARGO	129253.13	36682.86
37	14	MINN.	MPLS.	129412.31	36842.05
38	2	CALIF.	L.A.	129566.69	36996.42
39	38	WASH.	SEATTLE	132261.06	39690.80
40	20	N.MEXICO	ALBUQUER	147590.75	55020.49
41	41	MONTANA	BILLINGS	168992.19	76421.92

RANKINGS FOR COLUMN 4
1973: YEAR 2

INDUSTRY

ELECTRICAL MACHINERY

RANK	LOCATION		STATE	CITY	TAXES	DEVIATION
	NUMBER					FROM MEAN
1	32		VIR.	ROANOKE	32923.88	-44676.76
2	15		MO.	ST. LOUIS	45232.59	-32368.05
3	22		N.C.	RALEIGH	52751.22	-24849.42
4	25		OKLA.	OKLA. C.	53384.63	-24216.01
5	40		IDAHO	BOISE	53917.12	-23683.53
6	3		COLO.	DENVER	54542.16	-23058.48
7	29		TENN.	MEMPHIS	54761.64	-22839.00
8	16		MO.	ST. JOE	55417.76	-22182.89
9	31		TEXAS	DALLAS	55048.19	-21752.46
10	26		OKLA.	TULSA	61400.43	-16200.21
11	5		ILL.	CHICAGO	62560.60	-15040.05
12	4		GEORGIA	ATLANTA	63047.61	-14553.04
13	9		KANSAS	WICHITA	64238.77	-13361.87
14	17		MO.	KANSAS C	64869.63	-12731.01
15	30		TEXAS	HOUSTON	66944.00	-11656.64
16	21		NEW YORK	N.Y.	67092.56	-10508.08
17	24		OHIO	CINN.	67893.00	-9707.64
18	18		NEBR.	OMAHA	68811.38	-8789.27
19	19		NEBR.	LINCOLN	68901.00	-8699.64
20	27		PA.	PHILA.	69745.25	-7855.39
21	37		OREGON	PORTLAND	70363.25	-7237.39
22	36		S.D.	SIOUX FA	72286.81	-5313.83
23	28		PA.	PITT.	72935.63	-4665.02
24	6		IND.	INDPLS.	73446.69	-4153.96
25	10		KY.	LOUISVIL	75713.31	-1887.33
26	23		OHIO	CLEVELAN	80747.44	3146.79
27	1		ARIZONA	PHOENIX	83225.94	5625.29
28	33		WISC.	MADISON	85058.88	7458.23
29	8		IOWA	C. BLUFF	85726.63	8125.98
30	7		IOWA	DES MOIN	88219.81	10619.17
31	11		MICH.	DETROIT	88422.38	10821.73
32	39		WASH.	SPOKANE	91485.19	13884.54
33	2		CALIF.	L.A.	94022.19	16421.54
34	34		WISC.	MILWAUKE	96994.44	19393.79
35	38		WASH.	SEATTLE	97169.19	19568.54
36	12		MICH.	KALAMAZO	100371.44	22770.79
37	35		N.D.	FARGO	105645.13	28044.48
38	13		MINN.	ST. PAUL	109219.25	31618.61
39	14		MINN.	MPLS.	111512.06	33911.42
40	20		N.MEXICO	ALBUQUER	147565.75	69965.11
41	41		MONTANA	BILLINGS	168211.63	90610.98

RANKINGS FOR COLUMN 2

INDUSTRY

OTHER FAB. METAL PROD.

1973: YEAR 1

RANK	LOCATION		STATE	CITY	TAXES	DEVIATION
	NUMBER					FROM MEAN
1	32		VIR.	ROANOKE	49748.95	-51482.63
2	15		MO.	ST. LOUIS	54338.11	-46893.46
3	25		OKLA.	OKLA. C.	61063.36	-40168.22
4	40		IDAHO	BOISE	65393.15	-35838.42
5	16		MO.	ST. JOE	66079.63	-35151.95
6	29		TENN.	MEMPHIS	69745.38	-31486.20
7	26		OKLA.	TULSA	71264.00	-29967.57
8	22		N.C.	RALEIGH	72604.25	-28627.32
9	4		GEORGIA	ATLANTA	72890.19	-28341.39
10	37		OREGON	PORTLAND	74801.63	-26429.95
11	17		MO.	KANSAS C	77361.19	-23870.39
12	24		OHIO	CINN.	81584.25	-19647.32
13	27		PA.	PHILA.	83296.38	-17935.20
14	6		IND.	INDPLS.	83684.81	-17546.76
15	10		KY.	LOUISVIL	83883.00	-17348.57
16	28		PA.	PITT.	86657.69	-14573.89
17	21		NEW YORK	N.Y.	89659.56	-11572.01
18	9		KANSAS	WICHITA	90869.19	-10362.39
19	31		TEXAS	DALLAS	93828.44	-7403.14
20	1		ARIZONA	PHOENIX	94163.81	-7067.76
21	23		OHIO	CLEVELAN	94824.44	-6407.14
22	19		NEBR.	LINCOLN	96076.69	-5154.89
23	3		COLO.	DENVER	99219.44	-2012.14
24	18		NEBR.	OMAHA	99517.56	-1714.01
25	11		MICH.	DETROIT	100257.13	-974.45
26	33		WISC.	MADISON	101222.69	-8.89
27	30		TEXAS	HOUSTON	103171.44	1939.86
28	34		WISC.	MILWAUKE	113691.25	12459.68
29	12		MICH.	KALAMAZO	114758.75	13527.18
30	36		S.D.	SOUX FA	115396.69	14165.11
31	8		IOWA	C. BLUFF	121490.94	20259.36
32	7		IOWA	DES MOIN	123964.50	22732.93
33	5		ILL.	CHICAGO	125634.38	24402.80
34	39		WASH.	SPOKANE	139861.44	38629.86
35	35		N.D.	FARGO	144690.31	43458.74
36	38		WASH.	SEATTLE	148118.81	46887.24
37	13		MINN.	ST. PAUL	150135.75	48904.18
38	2		CALIF.	L.A.	150440.88	49209.30
39	14		MINN.	MPLS.	152876.31	51644.74
40	20		N.MEXICO	ALBUQUER	154971.69	53740.11
41	41		MONTANA	BILLINGS	177256.56	76024.99

RANKINGS FOR COLUMN 2

INDUSTRY

OTHER FAB. METAL PROD.

1973: YEAR 1 (MODIFIED - MACHINERY EXEMPT)

RANK	LOCATION NUMBER	STATE	CITY	TAXES	DEVIATION FROM MEAN
1	32	VIR.	ROANOKE	49748.95	-50557.33
2	15	MO.	ST. LOUIS	54338.11	-45968.16
3	25	OKLA.	OKLA. C.	61063.36	-39242.92
4	40	IDAHO	BOISE	65393.15	-34913.12
5	16	MO.	ST. JOE	66079.63	-34226.65
6	29	TENN.	MEMPHIS	69745.38	-30560.90
7	26	OKLA.	TULSA	71264.00	-29042.28
8	22	N.C.	RALEIGH	72604.25	-27702.03
9	4	GEORGIA	ATLANTA	72890.19	-27416.09
10	37	OREGON	PORTLAND	74801.63	-25504.65
11	17	MO.	KANSAS C	77361.19	-22945.09
12	19	NEBR.	LINCOLN	78567.19	-21739.09
13	18	NEBR.	OMAHA	79089.81	-21216.46
14	24	OHIO	CINN.	81584.25	-18722.03
15	27	PA.	PHILA.	83296.38	-17009.90
16	6	IND.	INDPLS.	83684.81	-16621.46
17	10	KY.	LOUISVIL	83883.00	-16423.28
18	28	PA.	PITT.	86657.69	-13648.59
19	21	NEW YORK	N.Y.	89659.56	-10646.71
20	9	KANSAS	WICHITA	90869.19	-9437.09
21	31	TEXAS	DALLAS	93828.44	-6477.84
22	1	ARIZONA	PHOENIX	94163.81	-6142.46
23	23	OHIO	CLEVELAN	94824.44	-5481.84
24	3	COLO.	DENVER	99219.44	-1086.84
25	11	MICH.	DETROIT	100257.13	-49.15
26	33	WISC.	MADISON	101222.69	916.41
27	30	TEXAS	HOUSTON	103171.44	2865.16
28	34	WISC.	MILWAUKE	113691.25	13384.97
29	12	MICH.	KALAMAZO	114758.75	14452.47
30	36	S.D.	SOUIX FA	115396.69	15090.41
31	8	IOWA	C. BLUFF	121490.94	21184.66
32	7	IOWA	DES MOIN	123964.50	23658.22
33	5	ILL.	CHICAGO	125634.38	25328.10
34	39	WASH.	SPOKANE	139861.44	39555.16
35	35	N.D.	FARGO	144690.31	44384.04
36	38	WASH.	SEATTLE	148118.81	47812.54
37	13	MINN.	ST. PAUL	150135.75	49829.47
38	2	CALIF.	L.A.	150440.88	50134.60
39	14	MINN.	MPLS.	152876.31	52570.04
40	20	N.MEXICO	ALBUQUER	154971.69	54665.41
41	41	MONTANA	BILLINGS	177256.56	76950.29

RANKINGS FOR COLUMN 4
1973: YEAR 2

INDUSTRY OTHER FAB. METAL PROD.

RANK	LOCATION		STATE	CITY	TAXES	DEVIATION
	NUMBER					FROM MEAN
1	32		VIR.	ROANOKE	36509.75	-46809.17
2	15		MO.	ST. LOUIS	48817.86	-34501.05
3	3		COLO.	DENVER	54290.02	-29028.90
4	31		TEXAS	DALLAS	55826.73	-27492.19
5	25		OKLA.	OKLA. C.	56660.86	-26658.06
6	22		N.C.	RALEIGH	56850.88	-26468.03
7	29		TENN.	MEMPHIS	57862.87	-25456.05
8	40		IDAHO	BOISE	60362.90	-22956.01
9	16		MO.	ST. JOE	60559.40	-22759.52
10	30		TEXAS	HOUSTON	65169.75	-18149.16
11	26		OKLA.	TULSA	65219.76	-18099.15
12	4		GEORGIA	ATLANTA	67864.94	-15453.98
13	9		KANSAS	WICHITA	68364.44	-14954.48
14	17		MO.	KANSAS C	70517.06	-12801.85
15	5		ILL.	CHICAGO	70889.44	-12429.48
16	21		NEW YORK	N.Y.	71832.38	-11486.54
17	24		OHIO	CINN.	72015.38	-11303.54
18	18		NEBR.	OMAHA	73292.69	-10026.23
19	27		PA.	PHILA.	73345.88	-9973.04
20	19		NEBR.	LINCOLN	73590.94	-9727.98
21	37		OREGON	PORTLAND	74751.63	-8567.29
22	10		KY.	LOUISVIL	75639.25	-7679.67
23	28		PA.	PITT.	76707.25	-6611.67
24	6		IND.	INDPLS.	77077.31	-6241.60
25	36		S.D.	SQUIX FA	77585.44	-5733.48
26	23		OHIO	CLEVELAN	85255.56	1936.65
27	8		IOWA	C. BLUFF	91095.94	7777.02
28	33		WISC.	MADISON	92993.69	9674.77
29	7		IOWA	DES MOIN	93569.50	10250.58
30	11		MICH.	DETROIT	93655.13	10336.21
31	1		ARIZONA	PHOENIX	94103.81	10784.90
32	39		WASH.	SPOKANE	97710.94	14392.02
33	38		WASH.	SEATTLE	103724.88	20405.96
34	2		CALIF.	L.A.	105221.44	21902.52
35	34		WISC.	MILWAUKE	105462.25	22143.33
36	12		MICH.	KALAMAZO	108156.75	24837.83
37	35		N.D.	FARGO	114627.31	31308.40
38	13		MINN.	ST. PAUL	127384.00	44065.08
39	14		MINN.	MPS.	130124.56	46805.65
40	20		N.MEXICO	ALBUQUER	154946.69	71627.77
41	41		MONTANA	BILLINGS	176438.31	93119.40

RANKINGS FOR COLUMN 2
1973; YEAR 1

INDUSTRY STONE, CLAY & GLASS

RANK	LOCATION NUMBER	STATE	CITY	TAXES	DEVIATION FROM MEAN
1	15	MO.	ST. LOUIS	56224.55	-52272.99
2	25	OKLA.	OKLA. C.	63472.63	-45024.92
3	32	VIR.	ROANOKE	64066.32	-44431.23
4	29	TENN.	MEMPHIS	64178.04	-44319.51
5	16	MO.	ST. JOE	69228.13	-39269.42
6	37	OREGON	PORTLAND	70847.94	-37649.61
7	4	GEORGIA	ATLANTA	72492.06	-36005.48
8	26	OKLA.	TULSA	74421.88	-34075.67
9	40	IDAHO	BOISE	75408.56	-33088.98
10	10	KY.	LOUISVIL	78335.50	-30162.04
11	17	MO.	KANSAS C	78447.56	-30049.98
12	24	OHIO	CINN.	79165.88	-29331.67
13	22	N.C.	RALEIGH	81546.50	-26951.04
14	6	IND.	INDPLS.	82420.81	-26076.73
15	1	ARIZONA	PHOENIX	87260.38	-21237.17
16	23	OHIO	CLEVELAN	90727.94	-17769.61
17	27	PA.	PHILA.	91848.63	-16648.92
18	21	NEW YORK	N.Y.	94310.38	-14187.17
19	11	MICH.	DETROIT	94816.31	-13681.23
20	28	PA.	PITT.	96577.75	-11919.79
21	9	KANSAS	WICHITA	97726.06	-10771.48
22	33	WISC.	MADISON	106900.50	-1597.04
23	19	NEBR.	LINCOLN	106925.13	-1572.42
24	31	TEXAS	DALLAS	106930.50	-1567.04
25	18	NEBR.	OMAHA	110639.38	2141.83
26	12	MICH.	KALAMAZO	113188.31	4690.77
27	30	TEXAS	HOUSTON	113390.94	4893.39
28	3	COLO.	DENVER	115268.88	6771.33
29	34	WISC.	MILWAUKE	119732.63	11235.08
30	36	S.D.	SQUIX FA	128766.44	20268.89
31	20	N.MEXICO	ALBUQUER	129828.88	21331.33
32	8	IOWA	C. BLUFF	138774.56	30277.02
33	7	IOWA	DES MOIN	140716.50	32218.96
34	39	WASH.	SPOKANE	143678.94	35181.39
35	41	MONTANA	BILLINGS	148148.94	39651.39
36	38	WASH.	SEATTLE	153228.13	44730.58
37	5	ILL.	CHICAGO	159145.94	50648.39
38	35	N.D.	FARGO	164479.00	55981.46
39	2	CALIF.	L.A.	168897.44	60399.89
40	13	MINN.	ST. PAUL	205969.19	97471.64
41	14	MINN.	MPLS.	210265.38	101767.83

RANKINGS FOR COLUMN 2 INDUSTRY STONE, CLAY & GLASS
1973; YEAR 1 (MODIFIED - MACHINERY EXEMPT)

RANK	LOCATION NUMBER	STATE	CITY	TAXES	DEVIATION FROM MEAN
1	15	MO.	ST. LOUIS	56224.55	-51060.78
2	25	OKLA.	OKLA. C.	63472.63	-43812.71
3	32	VIR.	ROANOKE	64066.32	-43219.02
4	29	TENN.	MEMPHIS	64178.04	-43107.30
5	16	MO.	ST. JOE	69228.13	-38057.21
6	37	OREGON	PORTLAND	70847.94	-36437.40
7	4	GEORGIA	ATLANTA	72492.06	-34793.27
8	26	OKLA.	TULSA	74421.88	-32863.46
9	40	IDAHO	BOISE	75408.56	-31876.77
10	10	KY.	LOUISVIL	78335.50	-28949.83
11	17	MO.	KANSAS C	78447.56	-28837.77
12	24	OHIO	CINN.	79165.88	-28119.46
13	22	N.C.	RALEIGH	81546.50	-25738.83
14	6	IND.	INDPLS.	82420.81	-24864.52
15	18	NEBR.	OMAHA	83877.50	-23407.83
16	19	NEBR.	LINCOLN	83986.38	-23298.96
17	1	ARIZONA	PHOENIX	87260.38	-20024.96
18	23	OHIO	CLEVELAN	90727.94	-16557.40
19	27	PA.	PHILA.	91848.63	-15436.71
20	21	NEW YORK	N.Y.	94310.38	-12974.96
21	11	MICH.	DETROIT	94816.31	-12469.02
22	28	PA.	PITT.	96577.75	-10707.58
23	9	KANSAS	WICHITA	97726.06	-9559.27
24	33	WISC.	MADISON	106900.50	-384.83
25	31	TEXAS	DALLAS	106930.50	-354.83
26	12	MICH.	KALAMAZO	113188.31	5902.98
27	30	TEXAS	HOUSTON	113390.94	6105.60
28	3	COLO.	DENVER	115268.88	7983.54
29	34	WISC.	MILWAUKE	119732.63	12447.29
30	36	S.D.	SOUX FA	128766.44	21481.10
31	20	N.MEXICO	ALBUQUER	129828.88	22543.54
32	8	IOWA	C. BLUFF	138774.56	31489.23
33	7	IOWA	DES MOIN	140716.50	33431.17
34	39	WASH.	SPOKANE	143678.94	36393.60
35	41	MONTANA	BILLINGS	148148.94	40863.60
36	38	WASH.	SEATTLE	153228.13	45942.79
37	5	ILL.	CHICAGO	159145.94	51860.60
38	35	N.D.	FARGO	164479.00	57193.67
39	2	CALIF.	L.A.	168897.44	61612.10
40	13	MINN.	ST. PAUL	205969.19	98683.85
41	14	MINN.	MPLS.	210265.38	102980.04

RANKINGS FOR COLUMN 4
1973: YEAR 2

INDUSTRY STONE, CLAY & GLASS

RANK	LOCATION NUMBER	STATE	CITY	TAXES	DEVIATION FROM MEAN
1	32	VIR.	ROANOKE	36934.12	-43315.29
2	29	TENN.	MEMPHIS	44412.73	-35836.69
3	15	MO.	ST. LOUIS	45428.93	-34820.49
4	3	COLO.	DNVER	49070.26	-31179.15
5	31	TEXAS	DALLAS	51184.41	-29065.00
6	22	N.C.	RALEIGH	53564.54	-26684.87
7	25	OKLA.	OKLA. C.	53934.50	-26314.91
8	30	TEXAS	HOUSTON	57644.88	-22604.53
9	16	MO.	ST. JOE	58432.50	-21816.91
10	10	KY.	LOUISVIL	61416.18	-18833.23
11	26	OKLA.	TULSA	61506.90	-18742.51
12	24	OHIO	CINN.	61688.50	-18560.92
13	4	GEORGIA	ATLANTA	62261.55	-17987.86
14	9	KANSAS	WICHITA	64586.72	-15662.69
15	40	IDAHO	BOISE	65172.99	-15076.42
16	17	MO.	KANSAS C	65686.50	-14562.91
17	37	OREGON	PORTLAND	70797.94	-9451.47
18	21	NEW YORK	N.Y.	71028.81	-9220.60
19	27	PA.	PHILA.	71487.44	-8761.97
20	6	IND.	INDPLS.	71941.06	-8308.35
21	18	NEBR.	OMAHA	72007.50	-8241.91
22	5	ILL.	CHICAGO	72721.19	-7528.22
23	36	S.D.	SOUIX FA	73230.94	-7018.47
24	23	OHIO	CLEVELAN	73250.50	-6998.91
25	19	NEBR.	LINCOLN	73804.81	-6444.60
26	28	PA.	PITT.	76216.56	-4032.85
27	11	MICH.	DETROIT	81273.81	1024.40
28	39	WASH.	SPOKANE	82197.19	1947.78
29	1	ARIZONA	PHOENIX	87200.38	6950.96
30	38	WASH.	SEATTLE	88439.44	8190.03
31	33	WISC.	MADISON	91530.00	11280.59
32	8	IOWA	C. BLUFF	92539.56	12290.15
33	7	IOWA	DES MOIN	94481.50	14232.09
34	12	MICH.	KALAMAZO	99645.81	19396.40
35	2	CALIF.	L.A.	102408.81	22159.40
36	34	WISC.	MILWAUKE	104362.13	24112.71
37	35	N.D.	FARGO	120231.50	39982.09
38	20	N.MEXICO	ALBUQUER	129803.88	49554.46
39	41	MONTANA	BILLINGS	147277.13	67027.71
40	13	MINN.	ST. PAUL	172562.81	92313.40
41	14	MINN.	MPLS.	176859.00	96609.59

RANKINGS FOR COLUMN 2
1973: YEAR 1

INDUSTRY

INSTRUMENTS

RANK	LOCATION NUMBER	STATE	CITY	TAXES	DEVIATION
					FROM MEAN
1	15	MO.	ST. LOUIS	44923.66	-48209.63
2	32	VIR.	ROANOKE	45160.82	-47972.47
3	25	OKLA.	OKLA. C.	55307.62	-37825.67
4	40	IDAHO	BOISE	58153.55	-34979.74
5	16	MO.	ST. JOE	58619.71	-34513.58
6	29	TENN.	MEMPHIS	63755.02	-29378.27
7	26	OKLA.	TULSA	64566.28	-28567.01
8	4	GEORGIA	ATLANTA	64813.81	-28319.48
9	22	N.C.	RALEIGH	67003.88	-26129.42
10	37	OREGON	PORTLAND	67150.44	-25982.85
11	17	MO.	KANSAS C	68089.50	-25043.79
12	24	OHIO	CINN.	72227.56	-20905.73
13	27	PA.	PHILA.	72800.69	-20332.60
14	10	KY.	LOUISVIL	74292.06	-18841.23
15	28	PA.	PITT.	75706.44	-17426.85
16	21	NEW YORK	N.Y.	76188.38	-16944.92
17	6	IND.	INDPLS.	77559.00	-15574.29
18	1	ARIZONA	PHOENIX	78734.31	-14398.98
19	11	MICH.	DETROIT	83996.50	-9136.79
20	23	OHIO	CLEVELAN	84523.19	-8610.10
21	9	KANSAS	WICHITA	85375.00	-7758.29
22	33	WISC.	MADISON	90527.44	-2605.85
23	19	NEBR.	LINCOLN	91940.44	-1192.85
24	31	TEXAS	DALLAS	93934.81	801.52
25	3	COLO.	DENVER	94581.25	1447.96
26	18	NEBR.	OMAHA	95381.50	2248.21
27	12	MICH.	KALAMAZO	99468.06	6334.77
28	34	WISC.	MILWAUKE	102593.81	9460.52
29	30	TEXAS	HOUSTON	102794.06	9660.77
30	36	S.D.	SOUX FA	110045.00	16911.71
31	8	IOWA	C. BLUFF	117114.19	23980.90
32	7	IOWA	DES MOIN	119430.63	26297.33
33	5	ILL.	CHICAGO	120267.44	27134.15
34	39	WASH.	SPOKANE	127934.25	34800.96
35	20	N.MEXICO	ALBUQUER	135495.00	42361.71
36	38	WASH.	SEATTLE	136224.94	43091.65
37	2	CALIF.	L.A.	137646.94	44513.65
38	35	N.D.	FARGO	138011.63	44878.33
39	13	MINN.	ST. PAUL	148322.69	55189.40
40	14	MINN.	MPLS.	151182.63	58049.33
41	41	MONTANA	BILLINGS	166620.88	73487.58

RANKINGS FOR COLUMN 2
1973: YEAR 1 (MODIFIED - MACHINERY EXEMPT)

INDUSTRY

INSTRUMENTS

RANK	LOCATION NUMBER	STATE	CITY	TAXES	DEVIATION FROM MEAN
1	15	MO.	ST. LOUIS	44923.66	-47200.62
2	32	VIR.	ROANOKE	45160.82	-46963.47
3	25	OKLA.	OKLA. C.	55307.62	-36816.67
4	40	IDAHO	BOISE	58153.55	-33970.74
5	16	MO.	ST. JOE	58619.71	-33504.58
6	29	TENN.	MEMPHIS	63755.02	-28369.27
7	26	OKLA.	TULSA	64566.28	-27558.01
8	4	GEORGIA	ATLANTA	64813.81	-27310.47
9	22	N.C.	RALEIGH	67003.88	-25120.41
10	37	OREGON	PORTLAND	67150.44	-24973.85
11	17	MO.	KANSAS C	68089.50	-24034.79
12	24	OHIO	CINN.	72227.56	-19896.72
13	27	PA.	PHILA.	72800.69	-19323.60
14	19	NEBR.	LINCOLN	72846.94	-19277.35
15	18	NEBR.	OMAHA	73105.75	-19018.54
16	10	KY.	LOUISVIL	74292.06	-17832.22
17	28	PA.	PITT.	75706.44	-16417.85
18	21	NEW YORK	N.Y.	76188.38	-15935.91
19	6	IND.	INDPLS.	77559.00	-14565.29
20	1	ARIZONA	PHOENIX	78734.31	-13389.97
21	11	MICH.	DETROIT	83996.50	-8127.79
22	23	OHIO	CLEVELAN	84523.19	-7601.10
23	9	KANSAS	WICHITA	85375.00	-6749.29
24	33	WISC.	MADISON	90527.44	-1596.85
25	31	TEXAS	DALLAS	93934.81	1810.53
26	3	COLO.	DENVER	94581.25	2456.96
27	12	MICH.	KALAMAZO	99468.06	7343.78
28	34	WISC.	MILWAUKE	102593.81	10469.53
29	30	TEXAS	HOUSTON	102794.06	10669.78
30	36	S.D.	SOUX FA	110045.00	17920.71
31	8	IOWA	C. BLUFF	117114.19	24989.90
32	7	IOWA	DES MOIN	119430.63	27306.34
33	5	ILL.	CHICAGO	120267.44	28143.15
34	39	WASH.	SPOKANE	127934.25	35809.96
35	20	N.MEXICO	ALBUQUER	135495.00	43370.71
36	38	WASH.	SEATTLE	136224.94	44100.65
37	2	CALIF.	L.A.	137646.94	45522.65
38	35	N.D.	FARGO	138011.63	45887.34
39	13	MINN.	ST. PAUL	148322.69	56198.40
40	14	MINN.	MPLS.	151182.63	59058.34
41	41	MONTANA	BILLINGS	166620.88	74496.59

RANKINGS FOR COLUMN 4
1973: YEAR 2

INDUSTRY

INSTRUMENTS

RANK	LOCATION NUMBER	STATE	CITY	TAXES	DEVIATION FROM MEAN
1	32	VIR.	ROANOKE	32101.62	-42225.95
2	15	MO.	ST. LOUIS	39405.41	-34922.16
3	3	COLO.	DENVER	46627.82	-27699.75
4	22	N.C.	RALEIGH	50858.15	-23469.42
5	25	OKLA.	OKLA. C.	51005.62	-23321.95
6	29	TENN.	MEMPHIS	51428.40	-22899.17
7	16	MO.	ST. JOE	53101.46	-21226.11
8	40	IDAHO	BOISE	53195.30	-21132.27
9	31	TEXAS	DALLAS	53437.04	-20890.54
10	21	NEW YORK	N.Y.	56751.30	-17576.27
11	26	OKLA.	TULSA	58646.53	-15681.04
12	4	GEORGIA	ATLANTA	59860.56	-14467.01
13	9	KANSAS	WICHITA	61358.30	-12969.27
14	17	MO.	KANSAS C	61577.00	-12750.57
15	30	TEXAS	HOUSTON	62296.30	-12031.27
16	5	ILL.	CHICAGO	62642.57	-11685.00
17	24	OHIO	CINN.	62663.21	-11664.36
18	27	PA.	PHILA.	62994.21	-11333.36
19	28	PA.	PITT.	65899.94	-8427.63
20	10	KY.	LOUISVIL	66168.31	-8159.26
21	37	OREGON	PORTLAND	67100.44	-7227.13
22	18	NEBR.	OMAHA	67392.63	-6934.95
23	19	NEBR.	LINCOLN	67942.69	-6384.88
24	36	S.D.	SOUX FA	69713.75	-4613.82
25	6	IND.	INDPLS.	70585.50	-3742.07
26	23	OHIO	CLEVELAN	74958.81	631.24
27	11	MICH.	DETROIT	77490.50	3162.93
28	1	ARIZONA	PHOENIX	78674.31	4346.74
29	33	WISC.	MADISON	82187.44	7859.87
30	39	WASH.	SPOKANE	82946.06	8618.49
31	8	IOWA	C. BLUFF	85279.19	10951.62
32	7	IOWA	DES MOIN	87595.63	13268.05
33	38	WASH.	SEATTLE	88842.13	14514.55
34	2	CALIF.	L.A.	89403.50	15075.93
35	12	MICH.	KALAMAZO	92962.06	18634.49
36	34	WISC.	MILWAUKE	94253.81	19926.24
37	35	N.D.	FARGO	105927.63	31600.05
38	13	MINN.	ST. PAUL	124038.94	49711.37
39	14	MINN.	MPLS.	126898.88	52571.30
40	20	N.MEXICO	ALBUQUER	135470.00	61142.43
41	41	MONTANA	BILLINGS	165747.50	91419.93

RANKINGS FOR COLUMN 2
1973: YEAR 1

INDUSTRY

PRIMARY METALS

					DEVIATION
LOCATION					FROM
RANK	NUMBER	STATE	CITY	TAXES	MEAN
1	15	MO.	ST. LOUIS	56040.09	-49743.01
2	29	TENN.	MEMPHIS	58694.55	-47088.54
3	25	OKLA.	OKLA. C.	63238.90	-42544.20
4	32	VIR.	ROANOKE	67511.63	-38271.47
5	16	MO.	ST. JOE	68379.81	-37403.28
6	37	OREGON	PORTLAND	70185.38	-35597.72
7	40	IDAHO	BOISE	71870.31	-33912.78
8	4	GEORGIA	ATLANTA	73150.63	-32632.47
9	26	OKLA.	TULSA	74844.13	-30938.97
10	17	MO.	KANSAS C	77572.19	-28210.91
11	24	OHIO	CINN.	79749.06	-26034.03
12	1	ARIZONA	PHOENIX	79825.19	-25957.91
13	10	KY.	LOUISVIL	80222.00	-25561.09
14	22	N.C.	RALEIGH	83359.81	-22423.28
15	21	NEW YORK	N.Y.	86034.31	-19748.78
16	6	IND.	INDPLS.	86067.63	-19715.47
17	23	OHIO	CLEVELAN	91708.31	-14074.78
18	27	PA.	PHILA.	92110.38	-13672.72
19	11	MICH.	DETROIT	93717.25	-12065.84
20	9	KANSAS	WICHITA	93924.00	-11859.09
21	28	PA.	PITT.	96874.94	-8908.16
22	31	TEXAS	DALLAS	101062.00	-4721.09
23	19	NEBR.	LINCOLN	105063.94	-719.16
24	30	TEXAS	HOUSTON	107563.44	1780.34
25	33	WISC.	MADISON	108423.75	2640.66
26	18	NEBR.	OMAHA	108509.06	2725.97
27	12	MICH.	KALAMAZO	111269.38	5486.28
28	3	COLO.	DENVER	114872.88	9089.78
29	34	WISC.	MILWAUKE	122309.19	16526.09
30	20	N.MEXICO	ALBUQUER	123382.88	17599.78
31	36	S.D.	SOUIX FA	126566.50	20783.41
32	39	WASH.	SPOKANE	131385.13	25602.03
33	8	IOWA	C. BLUFF	137960.44	32177.34
34	7	IOWA	DES MOIN	140055.63	34272.53
35	38	WASH.	SEATTLE	141056.81	35273.72
36	41	MONTANA	BILLINGS	142094.44	36311.34
37	2	CALIF.	L.A.	155093.25	49310.16
38	5	ILL.	CHICAGO	157656.88	51873.78
39	35	N.D.	FARGO	163115.44	57332.34
40	13	MINN.	ST. PAUL	195200.75	89417.66
41	14	MINN.	MPLS.	199384.63	93601.53

RANKINGS FOR COLUMN 2
1973; YEAR 1 (MODIFIED - MACHINERY EXEMPT)

INDUSTRY

PRIMARY METALS

RANK	LOCATION NUMBER	STATE	CITY	TAXES	DEVIATION FROM MEAN
1	15	MO.	ST. LOUIS	56040.09	-48765.63
2	29	TENN.	MEMPHIS	58694.55	-46111.16
3	25	OKLA.	OKLA. C.	63238.90	-41566.82
4	32	VIR.	ROANOKE	67511.63	-37294.09
5	16	MO.	ST. JOE	68379.81	-36425.90
6	37	OREGON	PORTLAND	70185.38	-34620.34
7	40	IDAHO	BOISE	71870.31	-32935.40
8	4	GEORGIA	ATLANTA	73150.63	-31655.09
9	26	OKLA.	TULSA	74844.13	-29961.59
10	17	MO.	KANSAS C	77572.19	-27233.53
11	24	OHIO	CINN.	79749.06	-25056.65
12	1	ARIZONA	PHOENIX	79825.19	-24980.53
13	10	KY.	LOUISVIL	80222.00	-24583.72
14	22	N.C.	RALEIGH	83359.81	-21445.90
15	21	NEW YORK	N.Y.	86034.31	-18771.40
16	6	IND.	INDPLS.	86067.63	-18738.09
17	19	NEBR.	LINCOLN	86568.94	-18236.78
18	18	NEBR.	OMAHA	86931.56	-17874.15
19	23	OHIO	CLEVELAN	91708.31	-13097.40
20	27	PA.	PHILA.	92110.38	-12695.34
21	11	MICH.	DETROIT	93717.25	-11088.47
22	9	KANSAS	WICHITA	93924.00	-10881.72
23	28	PA.	PITT.	96874.94	-7930.78
24	31	TEXAS	DALLAS	101062.00	-3743.72
25	30	TEXAS	HOUSTON	107563.44	2757.72
26	33	WISC.	MADISON	108423.75	3618.03
27	12	MICH.	KALAMAZO	111269.38	6463.66
28	3	COLO.	DENVER	114872.88	10067.16
29	34	WISC.	MILWAUKE	122309.19	17503.47
30	20	N.MEXICO	ALBUQUER	123382.88	18577.16
31	36	S.D.	SOUX FA	126566.50	21760.78
32	39	WASH.	SPOKANE	131385.13	26579.41
33	8	IOWA	C. BLUFF	137960.44	33154.72
34	7	IOWA	DES MOIN	140055.63	35249.91
35	38	WASH.	SEATTLE	141056.81	36251.10
36	41	MONTANA	BILLINGS	142094.44	37288.72
37	2	CALIF.	L.A.	155093.25	50287.53
38	5	ILL.	CHICAGO	157656.88	52851.16
39	35	N.D.	FARGO	163115.44	58309.72
40	13	MINN.	ST. PAUL	195200.75	90395.03
41	14	MINN.	MPLS.	199384.63	94578.91

RANKINGS FOR COLUMN 4
1973: YEAR 2

INDUSTRY

PRIMARY METALS

RANK	LOCATION		STATE	CITY	TAXES	DEVIATION
	NUMBER					FROM MEAN
1	32		VIR.	ROANOKE	34582.84	-42748.10
2	29		TENN.	MEMPHIS	37870.81	-39460.14
3	15		MO.	ST. LOUIS	43112.59	-34218.36
4	31		TEXAS	DALLAS	49059.25	-28271.69
5	25		OKLA.	OKLA. C.	51523.15	-25807.80
6	22		N.C.	RALEIGH	52510.90	-24820.05
7	3		COLO.	DENVER	53208.09	-24122.85
8	16		MO.	ST. JOE	55452.36	-21878.59
9	30		TEXAS	HOUSTON	55560.68	-21770.27
10	26		OKLA.	TULSA	59025.88	-18305.07
11	24		OHIO	CINN.	59075.37	-18255.58
12	40		IDAHO	BOISE	59457.82	-17873.13
13	10		KY.	LOUISVIL	59674.58	-17656.37
14	4		GEORGIA	ATLANTA	60743.20	-16587.75
15	17		MO.	KANSAS C	62583.95	-14747.00
16	9		KANSAS	WICHITA	63051.59	-14279.36
17	21		NEW YORK	N.Y.	67213.69	-10117.26
18	27		PA.	PHILA.	67395.38	-9935.57
19	37		OREGON	PORTLAND	70135.38	-7195.57
20	23		OHIO	CLEVELAN	71034.56	-6296.39
21	5		ILL.	CHICAGO	71412.06	-5918.89
22	28		PA.	PITT.	72159.94	-5171.01
23	18		NEBR.	OMAHA	72521.81	-4809.14
24	39		WASH.	SPOKANE	74071.50	-3259.45
25	19		NEBR.	LINCOLN	74210.50	-3120.45
26	6		IND.	INDPLS.	74412.63	-2918.32
27	36		S.D.	SOUX FA	74809.06	-2521.89
28	11		MICH.	DETROIT	77272.25	-58.70
29	1		ARIZONA	PHOENIX	79765.19	2434.24
30	38		WASH.	SEATTLE	80663.00	3332.05
31	33		WISC.	MADISON	90288.75	12957.80
32	8		IOWA	C. BLUFF	91815.44	14484.49
33	2		CALIF.	L.A.	93138.38	15807.43
34	7		IOWA	DES MOIN	93910.63	16579.68
35	12		MICH.	KALAMAZO	94824.38	17493.43
36	34		WISC.	MILWAUKE	104174.19	26843.24
37	35		N.D.	FARGO	121895.44	44564.49
38	20		N.MEXICO	ALBUQUER	123357.88	46026.93
39	41		MONTANA	BILLINGS	141259.44	63928.49
40	13		MINN.	ST. PAUL	164075.25	86744.30
41	14		MINN.	MPLS.	168259.13	90928.18

RANKINGS FOR COLUMN 2
1973: YEAR 1

INDUSTRY TRANSPORTATION EQUIPMENT

RANK	LOCATION		STATE	CITY	TAXES	DEVIATION
	NUMBER					FROM MEAN
1	32		VIR.	ROANOKE	50524.49	-46319.48
2	15		MO.	ST. LOUIS	52183.92	-44660.06
3	40		IDAHO	BOISE	56876.23	-39967.74
4	25		OKLA.	OKLA. C.	57671.15	-39172.82
5	16		MO.	ST. JOE	64572.19	-32271.79
6	29		TENN.	MEMPHIS	65290.63	-31553.35
7	26		OKLA.	TULSA	68475.94	-28368.04
8	37		OREGON	PORTLAND	72499.75	-24344.23
9	22		N.C.	RALEIGH	74015.31	-22828.66
10	4		GEORGIA	ATLANTA	74309.63	-22534.35
11	17		MO.	KANSAS C	76010.81	-20833.16
12	27		PA.	PHILA.	76119.31	-20724.66
13	21		NEW YORK	N.Y.	76803.13	-20040.85
14	24		OHIO	CINN.	78995.13	-17848.85
15	28		PA.	PITT.	79537.31	-17306.66
16	10		KY.	LOUISVIL	80799.94	-16044.04
17	1		ARIZONA	PHOENIX	84415.25	-12428.73
18	9		KANSAS	WICHITA	85266.94	-11577.04
19	31		TEXAS	DALLAS	86588.13	-10255.85
20	6		IND.	INDPLS.	88034.75	-8809.23
21	23		OHIO	CLEVELAN	93025.31	-3818.66
22	11		MICH.	DETROIT	94214.56	-2629.41
23	19		NEBR.	LINCOLN	94645.25	-2198.73
24	30		TEXAS	HOUSTON	95749.38	-1094.60
25	18		NEBR.	OMAHA	97953.63	1109.65
26	3		COLO.	DENVER	98878.38	2034.40
27	33		WISC.	MADISON	103435.00	6591.02
28	12		MICH.	KALAMAZO	108914.50	12070.52
29	34		WISC.	MILWAUKE	117688.31	20844.34
30	36		S.D.	SOUX FA	118675.50	21831.52
31	8		IOWA	C. BLUFF	120497.88	23653.90
32	39		WASH.	SPOKANE	121111.19	24267.21
33	7		IOWA	DES MOIN	123226.13	26382.15
34	5		ILL.	CHICAGO	128596.06	31752.09
35	38		WASH.	SEATTLE	129993.00	33149.02
36	2		CALIF.	L.A.	134686.94	37842.96
37	13		MINN.	ST. PAUL	137050.88	40206.90
38	14		MINN.	MPLS.	139720.19	42876.21
39	20		N.MEXICO	ALBUQUER	143910.25	47066.27
40	35		N.D.	FARGO	147584.69	50740.71
41	41		MONTANA	BILLINGS	172056.13	75212.15

RANKINGS FOR COLUMN 2

INDUSTRY TRANSPORTATION EQUIPMENT

1973: YEAR 1 (MODIFIED - MACHINERY EXEMPT)

RANK	LOCATION NUMBER	STATE	CITY	TAXES	DEVIATION FROM MEAN
1	32	VIR.	ROANOKE	50524.49	-45577.77
2	15	MO.	ST. LOUIS	52183.92	-43918.34
3	40	IDAHO	BOISE	56876.23	-39226.03
4	25	OKLA.	OKLA. C.	57671.15	-38431.11
5	16	MO.	ST. JOE	64572.19	-31530.07
6	29	TENN.	MEMPHIS	65290.63	-30811.63
7	26	OKLA.	TULSA	68475.94	-27626.33
8	37	OREGON	PORTLAND	72499.75	-23602.51
9	22	N.C.	RALEIGH	74015.31	-22086.95
10	4	GEORGIA	ATLANTA	74309.63	-21792.64
11	17	MO.	KANSAS C	76010.81	-20091.45
12	27	PA.	PHILA.	76119.31	-19982.95
13	21	NEW YORK	N.Y.	76803.13	-19299.14
14	24	OHIO	CINN.	78995.13	-17107.14
15	28	PA.	PITT.	79537.31	-16564.95
16	19	NEBR.	LINCOLN	80609.75	-15492.51
17	10	KY.	LOUISVIL	80799.94	-15302.33
18	18	NEBR.	OMAHA	81578.88	-14523.39
19	1	ARIZONA	PHOENIX	84415.25	-11687.01
20	9	KANSAS	WICHITA	85266.94	-10835.33
21	31	TEXAS	DALLAS	86588.13	-9514.14
22	6	IND.	INDPLS.	88034.75	-8067.51
23	23	OHIO	CLEVELAN	93025.31	-3076.95
24	11	MICH.	DETROIT	94214.56	-1887.70
25	30	TEXAS	HOUSTON	95749.38	-352.89
26	3	COLO.	DENVER	98878.38	2776.11
27	33	WISC.	MADISON	103435.00	7332.74
28	12	MICH.	KALAMAZO	108914.50	12812.24
29	34	WISC.	MILWAUKE	117688.31	21586.05
30	36	S.D.	SOUIX FA	118675.50	22573.24
31	8	IOWA	C. BLUFF	120497.88	24395.61
32	39	WASH.	SPOKANE	121111.19	25008.92
33	7	IOWA	DES MOIN	123226.13	27123.86
34	5	ILL.	CHICAGO	128596.06	32493.80
35	38	WASH.	SEATTLE	129993.00	33890.74
36	2	CALIF.	L.A.	134686.94	38584.67
37	13	MINN.	ST. PAUL	137050.88	40948.61
38	14	MINN.	MPLS.	139720.19	43617.92
39	20	N.MEXICO	ALBUQUER	143910.25	47807.99
40	35	N.D.	FARGO	147584.69	51482.42
41	41	MONTANA	BILLINGS	172056.13	75953.86

RANKINGS FOR COLUMN 4
1973: YEAR 2

INDUSTRY TRANSPORTATION EQUIPMENT

RANK	LOCATION NUMBER	STATE	CITY	TAXES	DEVIATION FROM MEAN
1	32	VIR.	ROANOKE	32661.09	-46063.91
2	15	MO.	ST. LOUIS	44966.67	-33758.33
3	40	IDAHO	BOISE	50108.98	-28616.02
4	25	OKLA.	OKLA. C.	51465.65	-27259.35
5	31	TEXAS	DALLAS	51517.75	-27207.26
6	29	TENN.	MEMPHIS	52539.50	-26185.50
7	22	N.C.	RALEIGH	55950.82	-22774.19
8	16	MO.	ST. JOE	57354.94	-21370.07
9	3	COLO.	DENVER	57422.91	-21302.10
10	26	OKLA.	TULSA	60049.74	-18675.27
11	30	TEXAS	HOUSTON	60679.02	-18045.99
12	21	NEW YORK	N.Y.	62465.27	-16259.74
13	27	PA.	PHILA.	62694.86	-16030.14
14	9	KANSAS	WICHITA	64499.20	-14225.81
15	28	PA.	PITT.	66112.81	-12612.19
16	24	OHIO	CINN.	66882.25	-11842.76
17	17	MO.	KANSAS C	67257.56	-11467.44
18	4	GEORGIA	ATLANTA	67547.38	-11177.63
19	10	KY.	LOUISVIL	69661.19	-9063.82
20	37	OREGON	PORTLAND	72449.75	-6275.26
21	18	NEBR.	OMAHA	73755.25	-4969.76
22	5	ILL.	CHICAGO	73851.19	-4873.82
23	19	NEBR.	LINCOLN	73896.50	-4828.51
24	6	IND.	INDPLS.	80515.25	1790.24
25	23	OHIO	CLEVELAN	80912.44	2187.43
26	39	WASH.	SPOKANE	82163.31	3438.31
27	36	S.D.	SOUIX FA	83799.31	5074.31
28	1	ARIZONA	PHOENIX	84355.25	5630.24
29	11	MICH.	DETROIT	85296.56	6571.56
30	38	WASH.	SEATTLE	88975.25	10250.24
31	8	IOWA	C. BLUFF	90102.88	11377.87
32	7	IOWA	DES MOIN	92831.13	14106.12
33	2	CALIF.	L.A.	92941.56	14216.56
34	33	WISC.	MADISON	93013.00	14287.99
35	12	MICH.	KALAMAZO	99996.50	21271.49
36	34	WISC.	MILWAUKE	107266.31	28541.31
37	13	MINN.	ST. PAUL	116049.13	37324.12
38	14	MINN.	MPLS.	118718.44	39993.43
39	35	N.D.	FARGO	119842.69	41117.68
40	20	N.MEXICO	ALBUQUER	143885.25	65160.24
41	41	MONTANA	BILLINGS	171270.75	92545.74

RANK	LOCATION		STATE	CITY	TAXES	DEVIATION
	NUMBER					FROM MEAN
1	15		MO.	ST. LOUIS	42416.45	-55264.09
2	32		VIR.	ROANOKE	47605.65	-50074.89
3	25		OKLA.	OKLA. C.	53167.82	-44512.73
4	29		TENN.	MEMPHIS	56325.14	-41355.41
5	16		MO.	ST. JOE	58490.96	-39189.59
6	40		IDAHO	BOISE	61244.74	-36435.80
7	26		OKLA.	TULSA	62562.05	-35118.50
8	37		OREGON	PORTLAND	63567.29	-34113.25
9	4		GEORGIA	ATLANTA	64451.34	-33229.21
10	10		KY.	LOUISVIL	64986.99	-32693.55
11	27		PA.	PHILA.	65900.81	-31779.73
12	17		MO.	KANSAS C	67603.25	-30077.30
13	24		OHIO	CINN.	68633.44	-29047.11
14	28		PA.	PITT.	69085.19	-28595.36
15	22		N.C.	RALEIGH	70142.25	-27538.30
16	11		MICH.	DETROIT	71489.94	-26190.61
17	6		IND.	INDPLS.	73795.13	-23885.42
18	23		OHIO	CLEVELAN	80397.00	-17283.55
19	21		NEW YORK	N.Y.	81137.50	-16543.05
20	1		ARIZONA	PHOENIX	84232.38	-13448.17
21	9		KANSAS	WICHITA	90526.50	-7154.05
22	33		WISC.	MADISON	90541.00	-7139.55
23	12		MICH.	KALAMAZO	91005.56	-6674.98
24	19		NEBR.	LINCOLN	101180.63	3500.08
25	34		WISC.	MILWAUKE	102669.56	4989.02
26	18		NEBR.	OMAHA	105430.63	7750.08
27	3		COLO.	DENVER	105658.13	7977.58
28	31		TEXAS	DALLAS	106731.75	9051.20
29	30		TEXAS	HOUSTON	114108.25	16427.70
30	36		S.D.	SOUX FA	124161.69	26481.14
31	8		IOWA	C. BLUFF	128304.69	30624.14
32	7		IOWA	DES MCIN	130337.25	32656.70
33	20		N.MEXICO	ALBUQUER	131016.63	33336.08
34	39		WASH.	SPOKANE	135323.25	37642.70
35	5		ILL.	CHICAGO	143857.38	46176.83
36	38		WASH.	SEATTLE	145155.94	47475.39
37	35		N.D.	FARGO	154099.69	56419.14
38	2		CALIF.	L.A.	156747.25	59066.70
39	41		MONTANA	BILLINGS	161952.63	64272.08
40	13		MINN.	ST. PAUL	187508.44	89827.89
41	14		MINN.	MPLS.	191350.25	93669.70

RANKINGS FOR COLUMN 2
1973: YEAR 1 (MODIFIED - MACHINERY EXEMPT)

INDUSTRY

CHEMICALS

RANK	LOCATION NUMBER	STATE	CITY	TAXES	DEVIATION FROM MEAN
1	15	MO.	ST. LOUIS	42416.45	-53764.73
2	32	VIR.	ROANOKE	47605.65	-48575.53
3	25	OKLA.	OKLA. C.	53167.82	-43013.37
4	29	TENN.	MEMPHIS	56325.14	-39856.05
5	16	MO.	ST. JOE	58490.96	-37690.23
6	40	IDAHO	BOISE	61244.74	-34936.44
7	26	OKLA.	TULSA	62562.05	-33619.14
8	37	OREGON	PORTLAND	63567.29	-32613.89
9	4	GEORGIA	ATLANTA	64451.34	-31729.85
10	10	KY.	LOUISVIL	64986.99	-31194.19
11	27	PA.	PHILA.	65900.81	-30280.37
12	17	MO.	KANSAS C	67603.25	-28577.94
13	24	OHIO	CINN.	68633.44	-27547.75
14	28	PA.	PITT.	69085.19	-27096.00
15	22	N.C.	RALEIGH	70142.25	-26038.94
16	11	MICH.	DETROIT	71489.94	-24691.25
17	18	NEBR.	OMAHA	72329.38	-23851.81
18	19	NEBR.	LINCOLN	72808.13	-23373.06
19	6	IND.	INDPLS.	73795.13	-22386.06
20	23	OHIO	CLEVELAN	80397.00	-15784.19
21	21	NEW YORK	N.Y.	81137.50	-15043.69
22	1	ARIZONA	PHOENIX	84232.38	-11948.81
23	9	KANSAS	WICHITA	90526.50	-5654.69
24	33	WISC.	MADISON	90541.00	-5640.19
25	12	MICH.	KALAMAZO	91005.56	-5175.62
26	34	WISC.	MILWAUKE	102669.56	6488.38
27	3	COLO.	DENVER	105658.13	9476.94
28	31	TEXAS	DALLAS	106731.75	10550.56
29	30	TEXAS	HOUSTON	114108.25	17927.06
30	36	S.D.	SOUIX FA	124161.69	27980.50
31	8	IOWA	C. BLUFF	128304.69	32123.50
32	7	IOWA	DES MOIN	130337.25	34156.06
33	20	N.MEXICO	ALBUQUER	131016.63	34835.44
34	39	WASH.	SPOKANE	135323.25	39142.06
35	5	ILL.	CHICAGO	143857.38	47676.19
36	38	WASH.	SEATTLE	145155.94	48974.75
37	35	N.D.	FARGO	154099.69	57918.50
38	2	CALIF.	L.A.	156747.25	60566.06
39	41	MONTANA	BILLINGS	161952.63	65771.44
40	13	MINN.	ST. PAUL	187508.44	91327.25
41	14	MINN.	MPLS.	191350.25	95169.06

RANKINGS FOR COLUMN 4
1973: YEAR 2

INDUSTRY

CHEMICALS

RANK	LOCATION		STATE	CITY	TAXES	DEVIATION
	NUMBER					FROM MEAN
1	32		VIR.	ROANOKE	34203.86	-38876.41
2	15		MO.	ST. LOUIS	36797.70	-36282.56
3	3		COLO.	DENVER	38885.75	-34194.52
4	29		TENN.	MEMPHIS	40753.27	-32327.00
5	25		OKLA.	OKLA. C.	48763.07	-24317.19
6	31		TEXAS	DALLAS	50498.24	-22582.02
7	22		N.C.	RALEIGH	50646.41	-22433.85
8	21		NEW YORK	N.Y.	52433.42	-20646.94
9	16		MO.	ST. JOE	52872.21	-20208.05
10	27		PA.	PHILA.	55833.34	-17246.93
11	40		IDAHO	BOISE	56155.99	-16924.27
12	26		OKLA.	TULSA	56496.05	-16584.21
13	10		KY.	LOUISVIL	56645.74	-16434.52
14	9		KANSAS	WICHITA	57100.31	-15979.95
15	30		TEXAS	HOUSTON	57874.70	-15205.56
16	24		OHIO	CINN.	58921.34	-14158.93
17	28		PA.	PITT.	59017.75	-14062.51
18	4		GEORGIA	ATLANTA	59367.59	-13712.68
19	17		MO.	KANSAS C	60804.20	-12276.06
20	37		OREGON	PORTLAND	63517.29	-9562.97
21	11		MICH.	DETROIT	64809.95	-8270.32
22	18		NEBR.	OMAHA	66464.00	-6616.26
23	6		IND.	INDPLS.	66926.63	-6153.64
24	5		ILL.	CHICAGO	67152.63	-5927.64
25	19		NEBR.	LINCOLN	67773.38	-5306.89
26	36		S.D.	SOUX FA	68148.06	-4932.20
27	23		OHIO	CLEVELAN	70684.88	-2395.39
28	39		WASH.	SPOKANE	73367.69	287.43
29	38		WASH.	SEATTLE	79864.75	6784.49
30	33		WISC.	MADISON	82123.00	9042.74
31	1		ARIZONA	PHOENIX	84172.38	11092.11
32	12		MICH.	KALAMAZO	84325.56	11245.30
33	8		IOWA	C. BLUFF	86929.69	13849.43
34	7		IOWA	DES MOIN	88962.25	15881.99
35	2		CALIF.	L.A.	89684.81	16604.55
36	34		WISC.	MILWAUKE	94251.56	21171.30
37	35		N.D.	FARGO	109474.69	36394.43
38	20		N.MEXICO	ALBUQUER	130991.63	57911.36
39	13		MINN.	ST. PAUL	153824.19	80743.93
40	14		MINN.	MPLS.	157666.00	84585.74
41	41		MONTANA	BILLINGS	161104.81	88024.55

RANKINGS FOR COLUMN 2
1973: YEAR 1

INDUSTRY

OTHER MACHINERY

RANK	LOCATION		STATE	CITY	TAXES	DEVIATION
	NUMBER					FROM MEAN
1	32		VIR.	ROANOKE	44428.56	-47345.08
2	15		MO.	ST. LOUIS	45465.05	-46308.58
3	25		OKLA.	OKLA. C.	55373.38	-36400.26
4	40		IDAHO	BOISE	56781.65	-34991.99
5	16		MO.	ST. JOE	58744.10	-33029.54
6	26		OKLA.	TULSA	64639.93	-27133.71
7	29		TENN.	MEMPHIS	65290.16	-26483.48
8	4		GEORGIA	ATLANTA	65494.39	-26279.25
9	22		N.C.	RALEIGH	66052.75	-25720.89
10	37		OREGON	PORTLAND	67110.25	-24663.39
11	17		MO.	KANSAS C	68414.75	-23358.89
12	27		PA.	PHILA.	72176.44	-19597.20
13	24		OHIO	CINN.	72844.25	-18929.39
14	21		NEW YORK	N.Y.	74916.75	-16856.89
15	28		PA.	PITT.	75070.81	-16702.83
16	10		KY.	LOUISVIL	76887.63	-14886.01
17	6		IND.	INDPLS.	77388.38	-14385.26
18	1		ARIZONA	PHOENIX	77861.19	-13912.45
19	9		KANSAS	WICHITA	83188.81	-8584.83
20	11		MICH.	DETROIT	85184.19	-6589.45
21	23		OHIO	CLEVELAN	85344.50	-6429.14
22	19		NEBR.	LINCOLN	89341.19	-2432.45
23	33		WISC.	MADISON	90136.44	-1637.20
24	31		TEXAS	DALLAS	91160.88	-612.76
25	3		COLO.	DENVER	91680.44	-93.20
26	18		NEBR.	OMAHA	92598.44	824.80
27	12		MICH.	KALAMAZO	99701.31	7927.67
28	30		TEXAS	HOUSTON	100499.00	8725.36
29	34		WISC.	MILWAUKE	102137.31	10363.67
30	36		S.D.	SOUIX FA	107149.44	15375.80
31	8		IOWA	C. BLUFF	114705.00	22931.36
32	5		ILL.	CHICAGO	115430.56	23656.92
33	7		IOWA	DES MOIN	117107.38	25333.74
34	39		WASH.	SPOKANE	124933.13	33159.49
35	38		WASH.	SEATTLE	132988.63	41214.99
36	2		CALIF.	L.A.	133480.38	41706.74
37	35		N.D.	FARGO	134355.31	42581.67
38	20		N.MEXICO	ALBUQUER	136635.56	44861.92
39	13		MINN.	ST. PAUL	139401.63	47627.99
40	14		MINN.	MPLS.	142049.38	50275.74
41	41		MONTANA	BILLINGS	168569.94	76796.30

RANKINGS FOR COLUMN 2

INDUSTRY

OTHER MACHINERY

1973: YEAR 1 (MODIFIED - MACHINERY EXEMPT)

RANK	LOCATION NUMBER	STATE	CITY	TAXES	DEVIATION FROM MEAN
1	32	VIR.	ROANOKE	44428.56	-46441.30
2	15	MO.	ST. LOUIS	45465.05	-45404.81
3	25	OKLA.	OKLA. C.	55373.38	-35496.49
4	40	IDAHO	BOISE	56781.65	-34088.21
5	16	MO.	ST. JOE	58744.10	-32125.76
6	26	OKLA.	TULSA	64639.93	-26229.94
7	29	TENN.	MEMPHIS	65290.16	-25579.70
8	4	GEORGIA	ATLANTA	65494.39	-25375.47
9	22	N.C.	RALEIGH	66052.75	-24817.11
10	37	OREGON	PORTLAND	67110.25	-23759.61
11	17	MO.	KANSAS C.	68414.75	-22455.11
12	27	PA.	PHILA.	72176.44	-18693.42
13	19	NEBR.	LINCOLN	72238.94	-18630.92
14	18	NEBR.	OMAHA	72645.81	-18224.05
15	24	OHIO	CINN.	72844.25	-18025.61
16	21	NEW YORK	N.Y.	74916.75	-15953.11
17	28	PA.	PITT.	75070.81	-15799.05
18	10	KY.	LOUISVIL	76887.63	-13982.24
19	6	IND.	INDPLS.	77388.38	-13481.49
20	1	ARIZONA	PHOENIX	77861.19	-13008.67
21	9	KANSAS	WICHITA	83188.81	-7681.05
22	11	MICH.	DETROIT	85184.19	-5685.67
23	23	OHIO	CLEVELAN	85344.50	-5525.36
24	33	WISC.	MADISON	90136.44	-733.42
25	31	TEXAS	DALLAS	91160.88	291.01
26	3	COLO.	DENVER	91680.44	810.58
27	12	MICH.	KALAMAZO	99701.31	8831.45
28	30	TEXAS	HOUSTON	100499.00	9629.14
29	34	WISC.	MILWAUKE	102137.31	11267.45
30	36	S.D.	SQUIX FA	107149.44	16279.58
31	8	IOWA	C. BLUFF	114705.00	23835.14
32	5	ILL.	CHICAGO	115430.56	24560.70
33	7	IOWA	DES MOIN	117107.38	26237.51
34	39	WASH.	SPOKANE	124933.13	34063.26
35	38	WASH.	SEATTLE	132988.63	42118.76
36	2	CALIF.	L.A.	133480.38	42610.51
37	35	N.D.	FARGO	134355.31	43485.45
38	20	N.MEXICO	ALBUQUER	136635.56	45765.70
39	13	MINN.	ST. PAUL	139401.63	48531.76
40	14	MINN.	MPLS.	142049.38	51179.51
41	41	MONTANA	BILLINGS	168569.94	77700.08

RANKINGS FOR COLUMN 4
1973: YEAR 2

INDUSTRY

OTHER MACHINERY

RANK	LOCATION NUMBER	STATE	CITY	TAXES	DEVIATION
					FROM MEAN
1	32	VIR.	ROANOKE	31602.77	-42712.72
2	15	MO.	ST. LOUIS	40081.18	-34234.30
3	3	COLD.	DENVER	47878.20	-26437.28
4	22	N.C.	RALEIGH	50745.39	-23570.09
5	25	OKLA.	OKLA. C.	51143.00	-23172.48
6	40	IDAHO	BOISE	51907.77	-22407.71
7	16	MO.	ST. JOE	53360.22	-20955.26
8	29	TENN.	MEMPHIS	53725.73	-20589.76
9	31	TEXAS	DALLAS	54097.83	-20217.65
10	21	NEW YORK	N.Y.	57489.27	-16826.21
11	26	OKLA.	TULSA	58819.93	-15495.56
12	4	GEORGIA	ATLANTA	60625.52	-13689.97
13	9	KANSAS	WICHITA	61247.71	-13067.77
14	17	MO.	KANSAS C	62030.98	-12284.51
15	5	ILL.	CHICAGO	62125.63	-12189.86
16	27	PA.	PHILA.	62538.75	-11776.73
17	30	TEXAS	HOUSTON	63435.96	-10879.52
18	24	OHIO	CINN.	63479.96	-10835.52
19	28	PA.	PITT.	65433.09	-8882.39
20	18	NEBR.	OMAHA	67031.13	-7284.36
21	37	OREGON	PORTLAND	67060.25	-7255.23
22	19	NEBR.	LINCOLN	67419.06	-6896.42
23	10	KY.	LOUISVIL	68904.50	-5410.98
24	36	S.D.	SOUIX FA	70277.56	-4037.92
25	6	IND.	INDPLS.	70765.13	-3550.36
26	23	OHIO	CLEVELAN	75980.19	1664.71
27	1	ARIZONA	PHOENIX	77801.19	3485.71
28	11	MICH.	DETROIT	78790.69	4475.21
29	33	WISC.	MADISON	82055.94	7740.46
30	39	WASH.	SPOKANE	83771.88	9456.39
31	8	IOWA	C. BLUFF	85030.00	10714.52
32	7	IOWA	DES MOIN	87432.38	13116.89
33	2	CALIF.	L.A.	89388.25	15072.77
34	38	WASH.	SEATTLE	89640.25	15324.77
35	12	MICH.	KALAMAZO	93307.81	18992.33
36	34	WISC.	MILWAUKE	94056.81	19741.33
37	35	N.D.	FARGO	105043.81	30728.33
38	13	MINN.	ST. PAUL	117207.50	42892.02
39	14	MINN.	MPLS.	119855.25	45539.77
40	20	N.MEXICO	ALBUQUER	136610.56	62295.08
41	41	MONTANA	BILLINGS	167735.75	93420.27

RANKINGS FOR COLUMN 2
1973: YEAR 1

INDUSTRY RUBBER & MISC. PLASTICS

RANK	LOCATION NUMBER	STATE	CITY	TAXES	DEVIATION FROM MEAN
1	15	MO.	ST. LOUIS	54150.34	-44700.70
2	32	VIR.	ROANOKE	55471.37	-43379.66
3	25	OKLA.	OKLA. C.	61907.42	-36943.61
4	16	MO.	ST. JOE	65317.39	-33533.65
5	40	IDAHO	BOISE	66547.13	-32303.91
6	37	OREGON	PORTLAND	68547.38	-30303.66
7	29	TENN.	MEMPHIS	69644.31	-29206.72
8	4	GEORGIA	ATLANTA	71582.31	-27268.72
9	22	N.C.	RALEIGH	72220.13	-26630.91
10	26	OKLA.	TULSA	72539.31	-26311.72
11	17	MO.	KANSAS C	75765.13	-23085.91
12	6	IND.	INDPLS.	77794.75	-21056.28
13	24	OHIO	CINN.	81269.69	-17581.35
14	9	KANSAS	WICHITA	85571.31	-13279.72
15	21	NEW YORK	N.Y.	85587.06	-13263.97
16	1	ARIZONA	PHOENIX	86643.88	-12207.16
17	27	PA.	PHILA.	86816.94	-12034.10
18	28	PA.	PIIT.	90447.13	-8403.91
19	19	NEBR.	LINCOLN	91412.94	-7438.10
20	10	KY.	LOUISVIL	91662.19	-7188.85
21	31	TEXAS	DALLAS	93547.38	-5303.66
22	23	OHIO	CLEVELAN	94045.50	-4805.53
23	11	MICH.	DETROIT	94094.38	-4756.66
24	18	NEBR.	OMAHA	94500.13	-4350.91
25	33	WISC.	MADISON	95504.31	-3346.72
26	3	COLO.	DENVER	97123.63	-1727.41
27	30	TEXAS	HOUSTON	102476.63	3625.59
28	36	S.D.	SOUX FA	106286.00	7434.97
29	34	WISC.	MILWAUKE	106943.75	8092.72
30	12	MICH.	KALAMAZO	107471.50	8620.47
31	8	IOWA	C. BLUFF	123690.31	24839.28
32	5	ILL.	CHICAGO	123853.25	25002.22
33	7	IOWA	DES MOIN	126073.00	27221.97
34	39	WASH.	SPOKANE	133828.88	34977.84
35	35	N.D.	FARGO	135648.13	36797.09
36	20	N.MEXICO	ALBUQUER	141465.06	42614.03
37	38	WASH.	SEATTLE	142152.44	43301.40
38	2	CALIF.	L.A.	144238.31	45387.28
39	13	MINN.	ST. PAUL	155346.44	56495.40
40	14	MINN.	MPLS.	158327.88	59476.84
41	41	MONTANA	BILLINGS	165377.44	66526.40

RANKINGS FOR COLUMN 2
1973; YEAR 1 (MODIFIED - MACHINERY EXEMPT)

INDUSTRY RUBBER & MISC. PLASTICS

RANK	LOCATION NUMBER	STATE	CITY	TAXES	DEVIATION FROM MEAN
1	15	MO.	ST. LOUIS	54150.34	-43885.74
2	32	VIR.	ROANOKE	55471.37	-42564.71
3	25	OKLA.	OKLA. C.	61907.42	-36128.65
4	16	MO.	ST. JOE	65317.39	-32718.69
5	40	IDAHO	BOISE	66547.13	-31488.95
6	37	OREGON	PORTLAND	68547.38	-29488.70
7	29	TENN.	MEMPHIS	69644.31	-28391.76
8	4	GEORGIA	ATLANTA	71582.31	-26453.76
9	22	N.C.	RALEIGH	72220.13	-25815.95
10	26	OKLA.	TULSA	72539.31	-25496.76
11	17	MO.	KANSAS C	75765.13	-22270.95
12	19	NEBR.	LINCOLN	75991.44	-22044.64
13	18	NEBR.	OMAHA	76508.38	-21527.70
14	6	IND.	INDPLS.	77794.75	-20241.33
15	24	OHIO	CINN.	81269.69	-16766.39
16	9	KANSAS	WICHITA	85571.31	-12464.76
17	21	NEW YORK	N.Y.	85587.06	-12449.01
18	1	ARIZONA	PHOENIX	86643.88	-11392.20
19	27	PA.	PHILA.	86816.94	-11219.14
20	28	PA.	PITT.	90447.13	-7588.95
21	10	KY.	LOUISVIL	91662.19	-6373.89
22	31	TEXAS	DALLAS	93547.38	-4488.70
23	23	OHIO	CLEVELAN	94045.50	-3990.58
24	11	MICH.	DETROIT	94094.38	-3941.70
25	33	WISC.	MADISON	95504.31	-2531.76
26	3	COLO.	DENVER	97123.63	-912.45
27	30	TEXAS	HOUSTON	102476.63	4440.55
28	36	S.D.	SOUX FA	106286.00	8249.92
29	34	WISC.	MILWAUKE	106943.75	8907.67
30	12	MICH.	KALAMAZO	107471.50	9435.42
31	8	IOWA	C. BLUFF	123690.31	25654.24
32	5	ILL.	CHICAGO	123853.25	25817.17
33	7	IOWA	DES MOIN	126073.00	28036.92
34	39	WASH.	SPOKANE	133828.88	35792.80
35	35	N.D.	FARGO	135648.13	37612.05
36	20	N.MEXICO	ALBUQUER	141465.06	43428.99
37	38	WASH.	SEATTLE	142152.44	44116.36
38	2	CALIF.	L.A.	144238.31	46202.24
39	13	MINN.	ST. PAUL	155346.44	57310.36
40	14	MINN.	MPLS.	158327.88	60291.80
41	41	MONTANA	BILLINGS	165377.44	67341.36

RANKINGS FOR COLUMN 4
1973: YEAR 2

INDUSTRY RUBBER & MISC. PLASTICS

RANK	LOCATION		STATE	CITY	TAXES	DEVIATION
	NUMBER					FROM MEAN
1	32		VIR.	ROANOKE	35134.17	-43510.56
2	15		MO.	ST. LOUIS	45996.09	-32648.64
3	3		COLO.	DENVER	51042.18	-27602.56
4	22		N.C.	RALEIGH	51838.71	-26806.03
5	31		TEXAS	DALLAS	54550.13	-24094.61
6	25		OKLA.	OKLA. C.	54850.67	-23794.06
7	29		TENN.	MEMPHIS	55349.73	-23295.01
8	16		MO.	ST. JOE	57163.14	-21481.59
9	40		IDAHO	BOISE	58852.89	-19791.84
10	9		KANSAS	WICHITA	62490.62	-16154.11
11	5		ILL.	CHICAGO	62628.43	-16016.31
12	26		OKLA.	TULSA	62952.84	-15691.89
13	30		TEXAS	HOUSTON	63479.36	-15165.38
14	4		GEORGIA	ATLANTA	63893.10	-14751.63
15	17		MO.	KANSAS C.	66198.13	-12446.61
16	36		S.D.	SIOUX FA	67554.75	-11089.98
17	18		NEBR.	OMAHA	67603.25	-11041.48
18	24		OHIO	CINN.	67754.31	-10890.42
19	19		NEBR.	LINCOLN	68351.19	-10293.55
20	37		OREGON	PORTLAND	68497.38	-10147.36
21	6		IND.	INDPLS.	69609.25	-9035.48
22	21		NEW YORK	N.Y.	69860.19	-8784.55
23	27		PA.	PHILA.	71538.44	-7106.30
24	28		PA.	PITT.	75168.69	-3476.05
25	10		KY.	LOUISVIL	78978.44	333.70
26	23		OHIO	CLEVELAN	90530.19	1885.45
27	33		WISC.	MADISON	83822.31	5177.58
28	11		MICH.	DETROIT	83940.38	5295.64
29	1		ARIZONA	PHOENIX	86583.88	7939.14
30	8		IOWA	C. BLUFF	90055.38	11410.64
31	39		WASH.	SPOKANE	90686.31	12041.58
32	7		IOWA	DES MOIN	92438.06	13793.33
33	34		WISC.	MILWAUKE	95261.75	16617.02
34	38		WASH.	SEATTLE	96708.81	18064.08
35	12		MICH.	KALAMAZO	97317.50	18672.77
36	2		CALIF.	L.A.	97866.88	19222.14
37	35		N.D.	FARGO	104822.13	26177.39
38	13		MINN.	ST. PAUL	132028.69	53383.95
39	14		MINN.	MPLS.	135010.13	56365.39
40	20		N.MEXICO	ALBUQUER	141440.06	62795.33
41	41		MONTANA	BILLINGS	164585.63	85940.89