<table>
<thead>
<tr>
<th>FISCAL YEAR</th>
<th>RESIDENTIAL &amp; OPEN SPACE</th>
<th>COMMERCIAL, INDUSTRIAL &amp; PERSONAL PROPERTY</th>
<th>Straight Rate</th>
<th>Increase or Decrease in Residential Rate</th>
<th>Increase or Decrease in Commercial Rate</th>
<th>Shift - Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>2020</td>
<td>$17.19</td>
<td>$27.58</td>
<td>$19.02</td>
<td>0.94%</td>
<td>5.03%</td>
<td>145%</td>
</tr>
<tr>
<td>2019</td>
<td>$17.05</td>
<td>$27.29</td>
<td>$18.83</td>
<td>0.12%</td>
<td>3.92%</td>
<td>145%</td>
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<tr>
<td>2018</td>
<td>$17.63</td>
<td>$27.16</td>
<td>$18.75</td>
<td>3.64%</td>
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<td>2017</td>
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<td>2016</td>
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</table>

1982 WAS THE FIRST YEAR THE TAX RATE WAS SHIFTED.