

Assessment Year 2020/Payable Year 2021 Tax Base Table

PRISM Property Types	PRISM Property Subtypes by Assessment Abstract Item #s (Property Subtypes A01-B99) and Manufactured Home Abstract Items (Property Subtype C01)			Land and Building EMVs by Mini Abstract Item #s Real Property Only (Property Subtype A01) From Taxable Property Table *See Footnote for Exceptions		Description	PRISM Logical File Layout Fields		
	A01 (Real Property)	B01-99 (Personal Property)	C01 (Manufactured Home)	Land	Building		A110-07 Fully Taxable Local NTC Tax Base	A110-11 State NTC Tax Base (# = (C/I Base) (@ = SRR Base)	A110-09 Fully Taxable Referendum MV Tax Base
	<b>Agricultural Homestead - House, Garage and One Acre (HGA):</b>								
A11	101 (102+104+105)	850	80	40, 45, 75, 160, 377, 379	35, 45, 75, 160, 377, 379	2a Agricultural Homestead - Agricultural HGA up thru \$500,000	1.00% X TMV	0	100% X (TMV+HMVE)
A11	106	850	90	40, 45, 75, 160, 377, 379	35, 45, 75, 160, 377, 379	2a Agricultural Homestead - Agricultural HGA over \$500,000	1.25% X TMV	0	100% X (TMV+HMVE)
A21	100	850	70	40, 45, 75, 160, 377, 379	35, 45, 75, 160, 377, 379	1b Homestead for Persons who are Blind or have a Disability - Agricultural HGA up thru \$50,000	.45% X TMV	0	TMV+HMVE up thru \$50,000 at 45% TMV+HMVE over \$50,000 at 100%
<b>Agricultural Homestead - Excluding HGA:</b>									
A12	111 (112+114+116)	890		160, 377, 379	50, 75, 160, 377, 379	2a Agricultural Homestead - Agricultural Land and Buildings up thru \$1,900,000	.50% X TMV	0	0
A12	118	890		160, 377, 379	50, 75, 160, 377, 379	2a Agricultural Homestead - Agricultural Land and Buildings over \$1,900,000	1.00% X TMV	0	0
A22	110	890		160, 377, 379	50, 75, 160, 377, 379	1b Homestead for Persons who are Blind or have a Disability - Agricultural Land and Buildings up thru \$50,000	.45% X TMV	0	0
B10	131 (132+134+136)	890		160, 378, 379	88, 110, 160, 378, 379	2b Agricultural Homestead - Rural Vacant Land and Buildings up thru \$1,900,000	.50% X TMV	0	0
B10	138	890		160, 378, 379	88, 110, 160, 378, 379	2b Agricultural Homestead - Rural Vacant Land and Buildings over \$1,900,000	1.00% X TMV	0	0
B20	130	890		160, 378, 379	88, 110, 160, 378, 379	1b Homestead for Persons who are Blind or have a Disability - Rural Vacant Land and Buildings up thru \$50,000	.45% X TMV	0	0
<b>Agricultural/Rural Non-Homestead:</b>									
A30	190	890		160	50, 75, 160	2a Agricultural Non-Hmstd property owned by Farming Entities whose members or shareholders are utilizing Unused 1st Tier Agricultural Hmstd up thru \$1,900,000	.50% X TMV	0	0
A43	200	890		160	50, 75, 160	2a Agricultural Non-Homestead Land and Buildings	1.00% X TMV	0	0
B30	210	890		160	88, 110, 160	2b Rural Vacant Non-Hmstd property owned by Farming Entities whose members or shareholders are utilizing Unused 1st Tier Agricultural Hmstd up thru \$1,900,000	.50% X TMV	0	0
B50	220	890		160	88, 110, 160	2b Rural Vacant Non-Homestead Land and Minor Ancillary Structures	1.00% X TMV	0	0
A42	230	1012 (880+915+970+1010)	101	160	50, 75, 160	1d Housing for Seasonal Farm Workers up thru \$500,000	1.00% X TMV	0	100% X TMV
A42	235	1012 (880+915+970+1010)	102	160	50, 75, 160	1d Housing for Seasonal Farm Workers over \$500,000	1.25% X TMV	0	100% X TMV
B40	240			130, 160, 458	130, 160, 459	2c Managed Forest	.65% X TMV	0	0
M10	250	1012 (880+915+970+1010)		140, 160, 458	140, 160, 459	2d Private Airport	1.00% X TMV	0	0
C00	260			150, 160, 458	150, 160, 459	2e Unmined Commercial Aggregate Deposit	1.00% X TMV	0	0
<b>Non-Agricultural Homestead:</b>									
D10	331 (340+350+355)	850	150	170, 190, 280, 400	170, 190, 280, 410	1a Non-Agricultural Homestead - Residential up thru \$500,000	1.00% X TMV	0	100% X (TMV+HMVE)
D10	360	850	160	170, 190, 280, 400	170, 190, 280, 410	1a Non-Agricultural Homestead - Residential over \$500,000	1.25% X TMV	0	100% X (TMV+HMVE)
D20	330	850	140	170, 190, 280, 400	170, 190, 280, 410	1b Homestead for Persons who are Blind or have a Disability - Residential up thru \$50,000	.45% X TMV	0	TMV+HMVE up thru \$50,000 at 45% TMV+HMVE over \$50,000 at 100%
<b>Non-Agricultural/Non-Rural Non-Homestead:</b>									
D40	364 (365+366)	850 or 1012 (880+915+970+1010)	180	180, 190, 280, 400	180, 190, 280, 410	4bb Non-homestead - Qualifying Single Residential Unit up thru \$500,000	1.00% X TMV	0	100% X TMV
D40	367	850 or 1012 (880+915+970+1010)	181	180, 190, 280, 400	180, 190, 280, 410	4bb Non-homestead - Qualifying Single Residential Unit over \$500,000	1.25% X TMV	0	100% X TMV
D41	364 (365+366)	850 or 1012 (880+915+970+1010)	180	180, 190, 280, 400	180, 190, 280, 410	4bb Non-homestead - Qualifying Single Agricultural (HGA) Unit up thru \$500,000	1.00% X TMV	0	100% X TMV

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	A01 (Real Property)	B01-99 (Personal Property)	C01 (Manufactured Home)	Land	Building		A110-07 Fully Taxable Local NTC Tax Base	A110-11 State NTC Tax Base (# = (C/I Base) (@ = SRR Base)	A110-09 Fully Taxable Referendum MV Tax Base
	D41	367	850 or 1012 (880+915+970+1010)	181	180, 190, 280, 400		180, 190, 280, 410	4bb Non-homestead - Qualifying Single Agricultural (HGA) Unit over \$500,000	1.25% X TMV
D42	364 (365+366)	850 or 1012 (880+915+970+1010)	180	180, 190, 280, 400	180, 190, 280, 410	4bb Non-homestead - Qualifying Condominium Type Storage Unit up thru \$500,000	1.00% X TMV	0	100% X TMV
D42	367	850 or 1012 (880+915+970+1010)	181	180, 190, 280, 400	180, 190, 280, 410	4bb Non-homestead - Qualifying Condominium Type Storage Unit over \$500,000	1.25% X TMV	0	100% X TMV
D32	370	1012 (880+915+970+1010)	185	180, 190, 280, 400	180, 190, 280, 410	4b(1) Non-Homestead - Nonqualifying for 4bb (1-3 units )	1.25% X TMV	0	100% X TMV
D36	370	1012 (880+915+970+1010)	185	180, 190, 280, 400	180, 190, 280, 410	4b(2) Non-Homestead - Unclassified Manufactured Home	1.25% X TMV	0	100% X TMV
D38	370	1012 (880+915+970+1010)	185	180, 190, 280, 400	180, 190, 280, 410	4b(3) Non-Homestead - Agricultural HGA (2-3 units)	1.25% X TMV	0	100% X TMV
D37	370	1012 (880+915+970+1010)	185	180, 190, 280, 400	180, 190, 280, 410	4b(4) Non-Homestead - Unimproved Residential Land	1.25% X TMV	0	100% X TMV
D33	380	1012 (880+915+970+1010)		230, 280, 415	230, 280, 418	4a Non-homestead - Apartment 4 or More Units	1.25% X TMV	0	100% X TMV
D34	428	1012 (880+915+970+1010)		230, 280, 415	230, 280, 418	4c(4) Non-homestead - Post-Secondary Student Housing	1.00% X TMV	0	0
D35	415	1012 (880+915+970+1010)		230, 280, 415	230, 280, 418	4d Non-homestead - Qualifying Low Income Rental Housing up thru \$162,000	.75% X TMV	0	75% X TMV
D39	420	1012 (880+915+970+1010)		230, 280, 415	230, 280, 418	4d Non-homestead - Qualifying Low Income Rental Housing over \$162,000	.25% X TMV	0	25% X TMV
E10	431	1012 (880+915+970+1010)		235, 280, 458	235, 280, 459	4c(5)ii Manufactured Home Park Cooperative - Over 50% Shareholder Occupied	.75% X TMV	0	75% X TMV
E20	432	1012 (880+915+970+1010)		235, 280, 458	235, 280, 459	4c(5)ii Manufactured Home Park Cooperative - 50% or Less Shareholder Occupied	1.00% X TMV	0	100% X TMV
E30	430	1012 (880+915+970+1010)		235, 280, 458	235, 280, 459	4c(5)i Manufactured Home Park	1.25% X TMV	0	100% X TMV
E40	433	1012 (880+915+970+1010)		235, 280, 458	235, 280, 459	4c(5)iii Manufactured Home Park - Class One	1.00% X TMV	0	100% X TMV
<b>Non-Commercial Seasonal Recreational:</b>									
H20	434	891 (882+912)	186	220, 280, 380	220, 280, 390	4c(12) Non-Commercial Seasonal Residential Recreational up thru \$76,000	1.00% X TMV	0.40% X TMV @	0
H20	436	892 (883+913)	187	220, 280, 380	220, 280, 390	4c(12) Non-Commercial Seasonal Residential Recreational \$76,001 to \$500,000	1.00% X TMV	1.00% X TMV @	0
H20	438	893 (884+914)	188	220, 280, 380	220, 280, 390	4c(12) Non-Commercial Seasonal Residential Recreational over \$500,000	1.25% X TMV	1.25% X TMV @	0
<b>Commercial Seasonal Residential Recreational:</b>									
H12	440	440	205	260, 280, 452	260, 280, 453	1c Commercial Seasonal Residential Recreational Class up thru \$600,000	.50% X TMV	0	50% X TMV
H12	441	441	207	260, 280, 452	260, 280, 453	1c Commercial Seasonal Residential Recreational \$600,001-\$2,300,000	1.00% X TMV	0	100% X TMV
H12	442	442		260, 280, 452	260, 280, 453	1c Commercial Seasonal Residential Recreational over \$2,300,000	1.25% X TMV	1.25% X TMV @	100% X TMV
H13	460	460	210	260, 280, 452	260, 280, 453	4c(1) Commercial Seasonal Res Recreational Class up thru \$500,000	1.00% X TMV	1.00% X TMV @	100% X TMV
H13	462	462	215	260, 280, 452	260, 280, 453	4c(1) Commercial Seasonal Res Recreational Class over \$500,000	1.25% X TMV	1.25% X TMV @	100% X TMV
I10	470	1012 (880+915+970+1010)		240, 280, 420	240, 280, 430	4c(2) Qualifying Golf Courses	1.25% X TMV	0	100% X TMV
I20	480	1012 (880+915+970+1010)		260, 280, 452	260, 280, 453	4c(6) Metropolitan Non-profit Indoor Space	1.25% X TMV	0	100% X TMV
I30	485	1012 (880+915+970+1010)		240, 280, 420	240, 280, 430	4c(3)i Non-Profit, Community Service (Non-Revenue)	1.50% X TMV	0	100% X TMV
I35	483	1012 (880+915+970+1010)		240, 280, 420	240, 280, 430	4c(3)i Congressionally Chartered Veterans Organization (Non-Revenue)	1.00% X TMV	0	100% X TMV
I40	486	1012 (880+915+970+1010)		240, 280, 420	240, 280, 430	4c(3)ii Non-Profit, Community Service (Donations)	1.50% X TMV	1.50% X TMV @	100% X TMV

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	A01 (Real Property)	B01-99 (Personal Property)	C01 (Manufactured Home)	Land	Building		A110-07 Fully Taxable Local NTC Tax Base	A110-11 State NTC Tax Base (# = C/I Base) (@ = SRR Base)	A110-09 Fully Taxable Referendum MV Tax Base
	I45	484	1012 (880+915+970+1010)		240, 280, 420		240, 280, 430	4c(3)ii Congressionally Chartered Veterans Organization (Donations)	1.00% X TMV
I50	487	1012 (880+915+970+1010)		240, 280, 420	240, 280, 430	4c(10) Seasonal Restaurant on a Lake	1.25% X TMV	0	100% X TMV
I60	488	1012 (880+915+970+1010)		260, 280, 452	260, 280, 453	4c(11) Qualifying Marinas up thru \$500,000	1.00% X TMV	0	100% X TMV
I60	489	1012 (880+915+970+1010)		260, 280, 452	260, 280, 453	4c(11) Qualifying Marinas over \$500,000	1.25% X TMV	0	100% X TMV
I70	464	1012 (880+915+970+1010)		265, 280, 455	265, 280, 456	4c(9) Bed and Breakfast up thru 5 Units	1.25% X TMV	0	100% X TMV
<b>Commercial:</b>									
J10	500	870 or 895 (885+910+940+975)		240, 280, 420	240, 280, 430	3a Commercial up thru \$100,000	1.50% X TMV	0	100% X TMV
J10	500	870 or 895 (885+910+940+975)	190	240, 280, 420	240, 280, 430	3a Commercial \$100,000-\$150,000	1.50% X TMV	1.50% X TMV #	100% X TMV
J10	520	870 or 895 (885+910+940+975)	200	240, 280, 420	240, 280, 430	3a Commercial over \$150,000	2.00% X TMV	2.00% X TMV #	100% X TMV
J10	611	896 (886+911+945+978)		240, 280, 420	240, 280, 430	3a JOBZ Commercial Building up thru \$100,000	0	0	0
J10	611	896 (886+911+945+978)		240, 280, 420	240, 280, 430	3a JOBZ Commercial Building \$100,000-\$150,000	0	0	0
J10	612	896 (886+911+945+978)		240, 280, 420	240, 280, 430	3a JOBZ Commercial Building over \$150,000	0	0	0
<b>Industrial:</b>									
J20	630	870 or 895 (885+910+940+975)		250, 280, 440	250, 280, 450	3a Fully Taxable Industrial up thru \$100,000	1.50% X TMV	0	100% X TMV
J20	630	870 or 895 (885+910+940+975)		250, 280, 440	250, 280, 450	3a Fully Taxable Industrial \$100,000-\$150,000	1.50% X TMV	1.50% X TMV #	100% X TMV
J20	650	870 or 895 (885+910+940+975)		250, 280, 440	250, 280, 450	3a Fully Taxable Industrial over \$150,000	2.00% X TMV	2.00% X TMV #	100% X TMV
J20	741	896 (886+911+945+978)		250, 280, 440	250, 280, 450	3a JOBZ Industrial Building up thru \$100,000	0	0	0
J20	741	896 (886+911+945+978)		250, 280, 440	250, 280, 450	3a JOBZ Industrial Building \$100,000-\$150,000	0	0	0
J20	742	896 (886+911+945+978)		250, 280, 440	250, 280, 450	3a JOBZ Industrial Building over \$150,000	0	0	0
<b>Public Utility:</b>									
K10	750	870 or 895 (885+910+940+975)				3a Public Utility - Land and Buildings up thru \$100,000	1.50% X TMV	0	100% X TMV
K10	750	870 or 895 (885+910+940+975)				3a Public Utility - Land and Buildings \$100,000- \$150,000	1.50% X TMV	1.50% X TMV #	100% X TMV
K10	755	870 or 895 (885+910+940+975)				3a Public Utility - Land and Buildings over \$150,000	2.00% X TMV	2.00% X TMV #	100% X TMV
K20	765	765				3a Public Utility - Electric Generating Machinery	2.00% X TMV	0	100% X TMV
K30	770	770				3a Public Utility - Other Machinery, Implements & Tools	2.00% X TMV	2.00% X TMV #	100% X TMV
K41		980				3a Public Utility - Electrical Transmission Line - Less than 69kV up thru \$100,000	1.50% X TMV	0	100% X TMV
K41		980				3a Public Utility - Electrical Transmission Line - Less than 69kV \$100,000-\$150,000	1.50% X TMV	1.50% X TMV #	100% X TMV
K41		980				3a Public Utility - Electrical Transmission Line - Less than 69kV over \$150,000	2.00% X TMV	2.00% X TMV #	100% X TMV
K42		980				3a Public Utility - Electrical Transmission Line - 69kV and greater up thru \$100,000	1.50% X TMV	0	100% X TMV
K42		980				3a Public Utility - Electrical Transmission Line - 69kV and greater \$100,000-\$150,000	1.50% X TMV	1.50% X TMV #	100% X TMV

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	A01 (Real Property)	B01-99 (Personal Property)	C01 (Manufactured Home)	Land	Building		A110-07 Fully Taxable Local NTC Tax Base	A110-11 State NTC Tax Base (# = (C/I Base) (@ = SRR Base)	A110-09 Fully Taxable Referendum MV Tax Base
	K42		980					3a Public Utility - Electrical Transmission Line - 69kV and greater over \$150,000	2.00% X TMV
K43		980				3a Public Utility - High Voltage Transmission Line - Less than 100kV to 200kV (excluding 200kV) up thru \$100,000	1.50% X TMV	0	100% X TMV
K43		980				3a Public Utility - High Voltage Transmission Line - Less than 100kV to 200kV (excluding 200kV) \$100,000-\$150,000	1.50% X TMV	1.50% X TMV #	100% X TMV
K43		980				3a Public Utility - High Voltage Transmission Line - Less than 100kV to 200kV (excluding 200kV) over \$150,000	2.00% X TMV	2.00% X TMV #	100% X TMV
K44		980				3a Public Utility - High Voltage Transmission Line - 200kV and greater up thru \$100,000	1.50% X TMV	0	100% X TMV
K44		980				3a Public Utility - High Voltage Transmission Line - 200kV and greater \$100,000- \$150,000	1.50% X TMV	1.50% X TMV #	100% X TMV
K44		980				3a Public Utility - High Voltage Transmission Line - 200kV and greater over \$150,000	2.00% X TMV	2.00% X TMV #	100% X TMV
K50		985				3a Public Utility - Electrical Distribution Line up thru \$100,000	1.50% X TMV	0	100% X TMV
K50		985				3a Public Utility - Electrical Distribution Line \$100,000- \$150,000	1.50% X TMV	1.50% X TMV #	100% X TMV
K50		985				3a Public Utility - Electrical Distribution Line over \$150,000	2.00% X TMV	2.00% X TMV #	100% X TMV
K60		990				3a Public Utility - Gas Utilities up thru \$100,000	1.50% X TMV	0	100% X TMV
K60		990				3a Public Utility - Gas Utilities \$100,000- \$150,000	1.50% X TMV	1.50% X TMV #	100% X TMV
K60		990				3a Public Utility - Gas Utilities over \$150,000	2.00% X TMV	2.00% X TMV #	100% X TMV
K70		1000				3a Public Utility - Water Utilities up thru \$100,000	1.50% X TMV	0	100% X TMV
K70		1000				3a Public Utility - Water Utilities \$100,000- \$150,000	1.50% X TMV	1.50% X TMV #	100% X TMV
K70		1000				3a Public Utility - Water Utilities over \$150,000	2.00% X TMV	2.00% X TMV #	100% X TMV
K80		1010				3a Public Utility - Other Utilities up thru \$100,000	1.50% X TMV	0	100% X TMV
K80		1010				3a Public Utility - Other Utilities \$100,000- \$150,000	1.50% X TMV	1.50% X TMV #	100% X TMV
K80		1010				3a Public Utility - Other Utilities over \$150,000	2.00% X TMV	2.00% X TMV #	100% X TMV
<b>Railroad:</b>									
L00	780	870 or 895 (885+910+940+975)				3a Railroad Property up thru \$100,000	1.50% X TMV	0	100% X TMV
L00	780	870 or 895 (885+910+940+975)				3a Railroad Property \$100,000-\$150,000	1.50% X TMV	1.50% X TMV #	100% X TMV
L00	790	870 or 895 (885+910+940+975)				3a Railroad Property over \$150,000	2.00% X TMV	2.00% X TMV #	100% X TMV
<b>Miscellaneous:</b>									
M20	795			240, 280, 420	240, 280, 430	4c(7) Non-Commercial Aircraft Hangars	1.50% X TMV	0	100% X TMV
M20		854		458	459	4c(8) Non-Commercial Aircraft Hangars	1.50% X TMV	0	100% X TMV
N10	800	870 or 895 (885+910+940+975)				5(1) Mineral	2.00% X TMV	2.00% X TMV #	100% X TMV
N20	810	870 or 895 (885+910+940+975)		270, 280, 458	270, 280, 459	5(2) All other Class 5 Property	2.00% X TMV	0	100% X TMV

NTC = Net Tax Capacity, TMV = Taxable Market Value, HMVE = Homestead Market Value Exclusion

\*The following item numbers from the Mini Abstract are calculated using EMVs from the Equalization table: 55-73, 95-105

A Homestead for Persons who are Blind or have a Disability property (A21, A22, B20, D20) should receive a classification rate of .45% for up to the first tier of \$50,000. For all remaining value in excess of this tier, the property should be classified as Agricultural Homestead (A11, A12, B10) or Residential Homestead (D10) and adhere to those rate and tier structures.

JOBZ was fully sunsetted in AY2020/PY2021 so A110-08 JOBZ NTC and A110-10 JOBZ RMV were removed.