

Assessment Year 2025/Payable Year 2026 Tax Base Table

PRISM Property Types	Description	PRISM Logical File Layout Fields		
		A110-07	A110-11	A110-09
		Fully Taxable Local NTC Tax Base	State NTC Tax Base (# = (C/I Base) (@ = SRR Base)	Fully Taxable Referendum MV Tax Base
	Agricultural Homestead - House, Garage and One Acre (HGA):			
A11	2a Agricultural Homestead - Agricultural HGA up thru \$500,000	1.00% X TMV	0	100% X (TMV+HMVE)
A11	2a Agricultural Homestead - Agricultural HGA over \$500,000	1.25% X TMV	0	100% X (TMV+HMVE)
A21	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%
	Agricultural Homestead - Excluding HGA:			
A12	2a Agricultural Homestead - Agricultural Land and Buildings up thru \$3,800,000	.50% X TMV	0	0
A12	2a Agricultural Homestead - Agricultural Land and Buildings over \$3,800,000	1.00% X TMV	0	0
A22	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	2b Agricultural Homestead - Rural Vacant Land and Buildings up thru \$3,800,000	.50% X TMV	0	0
B10	2b Agricultural Homestead - Rural Vacant Land and Buildings over \$3,800,000	1.00% X TMV	0	0
B20	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
	Agricultural/Rural Non-Homestead:			
A30	2a Agricultural Non-Hmstd property owned by Farming Entities whose members or shareholders are utilizing Unused 1st Tier Agricultural Hmstd up thru \$3,800,000	.50% X TMV	0	0
A43	2a Agricultural Non-Homestead Land and Buildings	1.00% X TMV	0	0
B30	2b Rural Vacant Non-Hmstd property owned by Farming Entities whose members or shareholders are utilizing Unused 1st Tier Agricultural Hmstd up thru \$3,800,000	.50% X TMV	0	0
B50	2b Rural Vacant Non-Homestead Land and Minor Ancillary Structures	1.00% X TMV	0	0
A42	1d Housing for Seasonal Farm Workers up thru \$500,000	1.00% X TMV	0	100% X TMV
A42	1d Housing for Seasonal Farm Workers over \$500,000	1.25% X TMV	0	100% X TMV
B40	2c Managed Forest	.65% X TMV	0	0
M10	2d Private Airport	1.00% X TMV	0	0
C00	2e Unmined Commercial Aggregate Deposit	1.00% X TMV	0	0
	Non-Agricultural Homestead:			
D10	1a Non-Agricultural Homestead - Residential up thru \$500,000	1.00% X TMV	0	100% X (TMV+HMVE)
D10	1a Non-Agricultural Homestead - Residential over \$500,000	1.25% X TMV	0	100% X (TMV+HMVE)
D20	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% for 1a or 75% for 4d(2)
D44	4d(2) Homestead Community Land Trust	.75% X TMV	0	75% X TMV
	Non-Agricultural/Non-Rural Non-Homestead:			
D40	4bb Non-homestead - Qualifying Single Residential Unit up thru \$500,000	1.00% X TMV	0	100% X TMV
D40	4bb Non-homestead - Qualifying Single Residential Unit over \$500,000	1.25% X TMV	0	100% X TMV
D41	4bb Non-homestead - Qualifying Single Agricultural (HGA) Unit up thru \$500,000	1.00% X TMV	0	100% X TMV
D41	4bb Non-homestead - Qualifying Single Agricultural (HGA) Unit over \$500,000	1.25% X TMV	0	100% X TMV
D42	4bb Non-homestead - Qualifying Condominium Type Storage Unit up thru \$500,000	1.00% X TMV	0	100% X TMV
D42	4bb Non-homestead - Qualifying Condominium Type Storage Unit over \$500,000	1.25% X TMV	0	100% X TMV
D32	4b(1) Non-Homestead - Nonqualifying for 4bb (1-3 units)	1.25% X TMV	0	100% X TMV
D36	4b(2) Non-Homestead - Unclassified Manufactured Home	1.25% X TMV	0	100% X TMV
D38	4b(3) Non-Homestead - Agricultural HGA (2-3 units)	1.25% X TMV	0	100% X TMV
D37	4b(4) Non-Homestead - Unimproved Residential Land	1.25% X TMV	0	100% X TMV
D33	4a Non-homestead - Apartment 4 or More Units	1.25% X TMV	0	100% X TMV
D34	4c(4) Non-homestead - Post-Secondary Student Housing	1.00% X TMV	0	0
D43	4d(1) Non-homestead - Qualifying Low Income Rental Housing	.25% X TMV	0	25% X TMV
E10	4c(5)ii Manufactured Home Park Cooperative - Over 50% Shareholder Occupied	.75% X TMV	0	75% X TMV
E20	4c(5)ii Manufactured Home Park Cooperative - 50% or Less Shareholder Occupied	1.00% X TMV	0	100% X TMV
E30	4c(5)i Manufactured Home Park	1.25% X TMV	0	100% X TMV
E40	4c(5)iii Manufactured Home Park - Class One	1.00% X TMV	0	100% X TMV
	Non-Commercial Seasonal Recreational:			
H20	4c(12) Non-Commercial Seasonal Residential Recreational up thru \$76,000	1.00% X TMV	0.40% X TMV @	0
H20	4c(12) Non-Commercial Seasonal Residential Recreational \$76,001 to \$500,000	1.00% X TMV	1.00% X TMV @	0
H20	4c(12) Non-Commercial Seasonal Residential Recreational over \$500,000	1.25% X TMV	1.25% X TMV @	0
	Commercial Seasonal Residential Recreational:			
H12	1c Commercial Seasonal Residential Recreational Class up thru \$600,000	.50% X TMV	0	50% X TMV
H12	1c Commercial Seasonal Residential Recreational \$600,001-\$2,300,000	1.00% X TMV	0	100% X TMV

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H12	1c Commercial Seasonal Residential Recreational over \$2,300,000	1.25% X TMV	1.25% X TMV @	100% X TMV
H13	4c(1) Commercial Seasonal Res Recreational Class up thru \$500,000	1.00% X TMV	1.00% X TMV @	100% X TMV
H13	4c(1) Commercial Seasonal Res Recreational Class over \$500,000	1.25% X TMV	1.25% X TMV @	100% X TMV
I10	4c(2) Qualifying Golf Courses	1.25% X TMV	0	100% X TMV
I20	4c(6) Metropolitan Non-profit Indoor Space	1.25% X TMV	0	100% X TMV
I30	4c(3)i Non-Profit, Community Service (Non-Revenue)	1.50% X TMV	0	100% X TMV
I35	4c(3)j Congressionally Chartered Veterans Organization (Non-Revenue)	1.00% X TMV	0	100% X TMV
I40	4c(3)ii Non-Profit, Community Service (Donations)	1.50% X TMV	1.50% X TMV @	100% X TMV
I45	4c(3)iii Congressionally Chartered Veterans Organization (Donations)	1.00% X TMV	1.00% X TMV @	100% X TMV
I50	4c(10) Seasonal Restaurant on a Lake	1.25% X TMV	0	100% X TMV
I60	4c(11) Qualifying Marinas up thru \$500,000	1.00% X TMV	0	100% X TMV
I60	4c(11) Qualifying Marinas over \$500,000	1.25% X TMV	0	100% X TMV
I70	4c(9) Bed and Breakfast up thru 5 Units	1.25% X TMV	0	100% X TMV
	Commercial:			
J10	3a Commercial up thru \$150,000	1.50% X TMV	0	100% X TMV
J10	3a Commercial over \$150,000	2.00% X TMV	2.00% X TMV #	100% X TMV
	Industrial:			
J20	3a Industrial up thru \$150,000	1.50% X TMV	0	100% X TMV
J20	3a Industrial over \$150,000	2.00% X TMV	2.00% X TMV #	100% X TMV
	Utility/Pipeline:			
K10	3a Utility/Pipeline - Land and Buildings up thru \$150,000	1.50% X TMV	0	100% X TMV
K10	3a Utility/Pipeline - Land and Buildings over \$150,000	2.00% X TMV	2.00% X TMV #	100% X TMV
K20	3a Utility/Pipeline - Electric Generating Machinery	2.00% X TMV	0	100% X TMV
K30	3a Utility/Pipeline - Other Machinery, Implements & Tools	2.00% X TMV	2.00% X TMV #	100% X TMV
K41	3a Utility/Pipeline - Electrical Transmission Line - Less than 69kV up thru \$150,000	1.50% X TMV	0	100% X TMV
K41	3a Utility/Pipeline - Electrical Transmission Line - Less than 69kV over \$150,000	2.00% X TMV	2.00% X TMV #	100% X TMV
K42	3a Utility/Pipeline - Electrical Transmission Line - 69kV and greater up thru \$150,000	1.50% X TMV	0	100% X TMV
K42	3a Utility/Pipeline - Electrical Transmission Line - 69kV and greater over \$150,000	2.00% X TMV	2.00% X TMV #	100% X TMV
K43	3a Utility/Pipeline - High Voltage Transmission Line - Less than 100kV to 200kV (excluding 200kV) up thru \$150,000	1.50% X TMV	0	100% X TMV
K43	3a Utility/Pipeline - 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	3a Utility/Pipeline - High Voltage Transmission Line - 200kV and greater up thru \$150,000	1.50% X TMV	0	100% X TMV
K44	3a Utility/Pipeline - High Voltage Transmission Line - 200kV and greater over \$150,000	2.00% X TMV	2.00% X TMV #	100% X TMV
K50	3a Utility/Pipeline - Electrical Distribution Line up thru \$150,000	1.50% X TMV	0	100% X TMV
K50	3a Utility/Pipeline - Electrical Distribution Line over \$150,000	2.00% X TMV	2.00% X TMV #	100% X TMV
K60	3a Utility/Pipeline - Gas Distribution Utilities up thru \$150,000	1.50% X TMV	0	100% X TMV
K60	3a Utility/Pipeline - Gas Distribution Utilities over \$150,000	2.00% X TMV	2.00% X TMV #	100% X TMV
K70	3a Utility/Pipeline - Water Utilities up thru \$150,000	1.50% X TMV	0	100% X TMV
K70	3a Utility/Pipeline - Water Utilities over \$150,000	2.00% X TMV	2.00% X TMV #	100% X TMV
K75	3a Utility/Pipeline - Transportation Pipeline up thru \$150,000	1.50% X TMV	0	100% X TMV
K75	3a Utility/Pipeline - Transportation Pipeline over \$150,000	2.00% X TMV	2.00% X TMV #	100% X TMV
K80	3a Utility/Pipeline - Other Utilities up thru \$150,000	1.50% X TMV	0	100% X TMV
K80	3a Utility/Pipeline - Other Utilities over \$150,000	2.00% X TMV	2.00% X TMV #	100% X TMV
	Railroad:			
L00	3a Railroad Property up thru \$150,000	1.50% X TMV	0	100% X TMV
L00	3a Railroad Property over \$150,000	2.00% X TMV	2.00% X TMV #	100% X TMV
	Miscellaneous:			
M20	4c(7) Non-Commercial Aircraft Hangars	1.50% X TMV	0	100% X TMV
M20	4c(8) Non-Commercial Aircraft Hangars	1.50% X TMV	0	100% X TMV
N10	5(1) Mineral	2.00% X TMV	2.00% X TMV #	100% X TMV
N20	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-

A Homestead for Persons who are Blind or have a Disability property (A21, A22, B20, D20, D44) 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), Residential Homestead (D10), or Homestead Community Land Trust (D44) and adhere to those rate and tier structures.

D44: Homestead Community Land Trust (Class 4d2) is not in the list of property classifications in the definition of referendum market value where the market value for referendum market value is the market value prior to the HMVE; however, when split class with D20: 1b Homestead for Persons who are Blind or have a Disability the HMVE is added to the TMV to find the RMV as the HMVE is fully applied to the 1b portion of the property. The remaining TMV classified as Homestead Community Land Trust is multiplied by the stated RMV rate.

Areas highlighted in yellow are referenced specifically in the Changes and Updates section of the PRISM Instructions. Please review instructions for further details