

Assessment Year 2025/Payable Year 2026 Tax Base Table

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D20	10 Homestead for Persons who are Blind or have a Disability - Residential up thru \$50,000 4.45% X TMV 3.50,000 at 1000 1 a or 75% for 4 4.4(2) Homestead Community Land Trust 7.55% X TMV 0.75% X TMV Non-Agricultural/Non-Rural Non-Homestead: 4.00 Allifying Single Residential Unit up thru \$500,000 1.00% X TMV 4.00 Non-homestead - Qualifying Single Residential Unit up thru \$500,000 1.25% X TMV 0.100% X TMV 4.00 Non-homestead - Qualifying Single Residential Unit up thru \$500,000 1.25% X TMV 0.100% X TMV 4.00 Non-homestead - Qualifying Single Agricultural (HGA) Unit up thru \$500,000 1.00% X TMV 4.00 Non-homestead - Qualifying Single Agricultural (HGA) Unit up thru \$500,000 1.25% X TMV 0.100% X TMV 4.00 Non-homestead - Qualifying Condominium Type Storage Unit up thru \$500,000 1.25% X TMV 0.100% X TMV 4.00 Non-homestead - Qualifying Condominium Type Storage Unit up thru \$500,000 1.25% X TMV 0.100% X TMV 4.01 Non-homestead - Nonqualifying for 4bb (1-3 units) 4.02) Non-Homestead - Valualifying Grade (Non-Homestead - Valualifying Grade (Non-H	1	D20	D10	1a Non-Agricultural Homestead - Residential up thru \$500,000	1.00% X TMV	0	100% X (TMV+HMVE)				
D20	10 Homestead for Persons who are Blind or have a Disability - Residential up thru \$50,000 4.45% X TMV 3.50,000 at 1000 1 a or 75% for 4 4.4(2) Homestead Community Land Trust 7.55% X TMV 0.75% X TMV Non-Agricultural/Non-Rural Non-Homestead: 4.00 Allifying Single Residential Unit up thru \$500,000 1.00% X TMV 4.00 Non-homestead - Qualifying Single Residential Unit up thru \$500,000 1.25% X TMV 0.100% X TMV 4.00 Non-homestead - Qualifying Single Residential Unit up thru \$500,000 1.25% X TMV 0.100% X TMV 4.00 Non-homestead - Qualifying Single Agricultural (HGA) Unit up thru \$500,000 1.00% X TMV 4.00 Non-homestead - Qualifying Single Agricultural (HGA) Unit up thru \$500,000 1.25% X TMV 0.100% X TMV 4.00 Non-homestead - Qualifying Condominium Type Storage Unit up thru \$500,000 1.25% X TMV 0.100% X TMV 4.00 Non-homestead - Qualifying Condominium Type Storage Unit up thru \$500,000 1.25% X TMV 0.100% X TMV 4.01 Non-homestead - Nonqualifying for 4bb (1-3 units) 4.02) Non-Homestead - Valualifying Grade (Non-Homestead - Valualifying Grade (Non-H	1	D20	D10	1a Non-Agricultural Homestead - Residential over \$500,000	1.25% X TMV	0	100% X (TMV+HMVE)				
Non-Agricultural/Non-Rural Non-Homestead: D40 4bb Non-homestead - Qualifying Single Residential Unit up thru \$500,000 1.00% X TMV 0 D40 4bb Non-homestead - Qualifying Single Residential Unit up thru \$500,000 1.25% X TMV 0 D41 4bb Non-homestead - Qualifying Single Agricultural (HGA) Unit up thru \$500,000 1.00% X TMV 0 D41 4bb Non-homestead - Qualifying Single Agricultural (HGA) Unit up thru \$500,000 1.00% X TMV 0 D42 4bb Non-homestead - Qualifying Single Agricultural (HGA) Unit over \$500,000 1.25% X TMV 0 D42 4bb Non-homestead - Qualifying Condominium Type Storage Unit up thru \$500,000 1.00% X TMV 0 D42 4bb Non-homestead - Qualifying Condominium Type Storage Unit over \$500,000 1.25% X TMV 0 D33 4b(1) Non-Homestead - Nonqualifying for 4bb (1-3 units) 1.25% X TMV 0 D34 4b(2) Non-Homestead - Unclassified Manufactured Home 1.25% X TMV 0 D35 4b(3) Non-Homestead - Agricultural HGA (2-3 units) 1.25% X TMV 0 D37 4b(4) Non-homestead - Unimproved Residential Land 1.25% X TMV 0 D38 4b(3) Non-Homestead - Unimproved Residential Land 1.25% X TMV 0 D39 4b(4) Non-homestead - Post-Secondary Student Housing 1.25% X TMV 0 D34 4c(4) Non-homestead - Post-Secondary Student Housing 1.25% X TMV 0 D43 4d(1) Non-homestead - Qualifying Low Income Rental Housing 1.25% X TMV 0 D44 4c(5) ii Manufactured Home Park Cooperative - Over 50% Shareholder Occupied 7.75% X TMV 0 E40 4c(5) ii Manufactured Home Park Cooperative - Sover 50% Shareholder Occupied 7.75% X TMV 0 E40 4c(5) iii Manufactured Home Park - Class One 1.00% X TMV 0 Non-Commercial Seasonal Recreational:	Non-Agricultural/Non-Rural Non-Homestead: 4bb Non-homestead - Qualifying Single Residential Unit up thru \$500,000	Non-Agricultural/Non-Rural Non-Homestead: 1.00% X TMV 0 100% X TMV 1.00% X	Non-Agricultural/Non-Rural Non-Homestead: D40	D20	TO HOMESTEAU TO FEISOIS WITO ARE BITTU OF HAVE A DISABILITY - NESTUENTIAL UP THE \$30,000	.43/0 X 11919	U	\$50,000 at 45% TMV+HMVE over \$50,000 at 100% for 1a or 75% for 4d(2)				
Non-Agricultural/Non-Rural Non-Homestead: D40 4bb Non-homestead - Qualifying Single Residential Unit up thru \$500,000 1.00% X TMV 0 D40 4bb Non-homestead - Qualifying Single Residential Unit up thru \$500,000 1.25% X TMV 0 D41 4bb Non-homestead - Qualifying Single Agricultural (HGA) Unit up thru \$500,000 1.00% X TMV 0 D41 4bb Non-homestead - Qualifying Single Agricultural (HGA) Unit up thru \$500,000 1.00% X TMV 0 D42 4bb Non-homestead - Qualifying Single Agricultural (HGA) Unit over \$500,000 1.25% X TMV 0 D42 4bb Non-homestead - Qualifying Condominium Type Storage Unit up thru \$500,000 1.00% X TMV 0 D42 4bb Non-homestead - Qualifying Condominium Type Storage Unit over \$500,000 1.25% X TMV 0 D33 4b(1) Non-Homestead - Nonqualifying for 4bb (1-3 units) 1.25% X TMV 0 D34 4b(2) Non-Homestead - Unclassified Manufactured Home 1.25% X TMV 0 D35 4b(3) Non-Homestead - Agricultural HGA (2-3 units) 1.25% X TMV 0 D37 4b(4) Non-homestead - Unimproved Residential Land 1.25% X TMV 0 D38 4b(3) Non-Homestead - Unimproved Residential Land 1.25% X TMV 0 D39 4b(4) Non-homestead - Post-Secondary Student Housing 1.25% X TMV 0 D34 4c(4) Non-homestead - Post-Secondary Student Housing 1.25% X TMV 0 D43 4d(1) Non-homestead - Qualifying Low Income Rental Housing 1.25% X TMV 0 D44 4c(5) ii Manufactured Home Park Cooperative - Over 50% Shareholder Occupied 7.75% X TMV 0 E40 4c(5) ii Manufactured Home Park Cooperative - Sover 50% Shareholder Occupied 7.75% X TMV 0 E40 4c(5) iii Manufactured Home Park - Class One 1.00% X TMV 0 Non-Commercial Seasonal Recreational:	Non-Agricultural/Non-Rural Non-Homestead: 4bb Non-homestead - Qualifying Single Residential Unit up thru \$500,000	Non-Agricultural/Non-Rural Non-Homestead: 1.00% X TMV 0 100% X TMV 1.00% X	Non-Agricultural/Non-Rural Non-Homestead: D40									
D40 4bb Non-homestead - Qualifying Single Residential Unit up thru \$500,000	4bb Non-homestead - Qualifying Single Residential Unit up thru \$500,000 1.00% X TMV 0 100% X TMV 4bb Non-homestead - Qualifying Single Residential Unit over \$500,000 1.25% X TMV 0 100% X TMV 4bb Non-homestead - Qualifying Single Agricultural (HGA) Unit up thru \$500,000 1.00% X TMV 0 100% X TMV 4bb Non-homestead - Qualifying Single Agricultural (HGA) Unit over \$500,000 1.25% X TMV 0 100% X TMV 4bb Non-homestead - Qualifying Condominium Type Storage Unit up thru \$500,000 1.00% X TMV 0 100% X TMV 4bb Non-homestead - Qualifying Condominium Type Storage Unit over \$500,000 1.25% X TMV 0 100% X TMV 4b(1) Non-Homestead - Nonqualifying for 4bb (1-3 units) 1.25% X TMV 0 100% X TMV 4b(2) Non-Homestead - Uniclassified Manufactured Home 1.25% X TMV 0 100% X TMV 4b(3) Non-Homestead - Unimproved Residential Land 1.25% X TMV 0 100% X TMV 4b(4) Non-homestead - Apartment 4 or More Units 1.25% X TMV 0 100% X TMV 4c(3) in Anufactured Home Park Cooperative - Over 50% Shareholder Occupied 7.5% X TMV 0 100% X TMV 4c(5) ii Manufactured Home Park Cooperative - Over 50% Shar	240 24b Non-homestead - Qualifying Single Residential Unit up thru \$500,000 1.00% X TMV 0 100% X T	D40	D44	4d(2) Homestead Community Land Trust	.75% X TMV	0	75% X TMV				
D40	4bb Non-homestead - Qualifying Single Residential Unit over \$500,000 1.25% X TMV 0 100% X TMV 4bb Non-homestead - Qualifying Single Agricultural (HGA) Unit up thru \$500,000 1.00% X TMV 0 100% X TMV 4bb Non-homestead - Qualifying Single Agricultural (HGA) Unit over \$500,000 1.25% X TMV 0 100% X TMV 4bb Non-homestead - Qualifying Condominium Type Storage Unit up thru \$500,000 1.00% X TMV 0 100% X TMV 4bt) Non-homestead - Qualifying Condominium Type Storage Unit over \$500,000 1.25% X TMV 0 100% X TMV 4bt) Non-homestead - Nonqualifying for 4bb (1-3 units) 1.25% X TMV 0 100% X TMV 4b(2) Non-Homestead - Unclassified Manufactured Home 1.25% X TMV 0 100% X TMV 4b(3) Non-Homestead - Agricultural HGA (2-3 units) 1.25% X TMV 0 100% X TMV 4b(4) Non-homestead - Unimproved Residential Land 1.25% X TMV 0 100% X TMV 4c(4) Non-homestead - Apartment 4 or More Units 1.25% X TMV 0 100% X TMV 4c(4) Non-homestead - Qualifying Low Income Rental Housing 1.00% X TMV 0 0 4c(5)ii Manufactured Home Park Cooperative - Over 50% Shareholder Occupied 7.5% X TMV <td> </td> <td> D40</td> <td></td> <td>Non-Agricultural/Non-Rural Non-Homestead:</td> <td></td> <td></td> <td></td>		D40		Non-Agricultural/Non-Rural Non-Homestead:							
D41 4bb Non-homestead - Qualifying Single Agricultural (HGA) Unit up thru \$500,000 1.00% X TMV 0 D41 4bb Non-homestead - Qualifying Single Agricultural (HGA) Unit over \$500,000 1.25% X TMV 0 D42 4bb Non-homestead - Qualifying Condominium Type Storage Unit up thru \$500,000 1.00% X TMV 0 D42 4bb Non-homestead - Qualifying Condominium Type Storage Unit over \$500,000 1.25% X TMV 0 D32 4b(1) Non-Homestead - Nonqualifying for 4bb (1-3 units) 1.25% X TMV 0 D34 4b(2) Non-Homestead - Unclassified Manufactured Home 1.25% X TMV 0 D38 4b(3) Non-Homestead - Agricultural HGA (2-3 units) 1.25% X TMV 0 D37 4b(4) Non-Homestead - Unimproved Residential Land 1.25% X TMV 0 D33 4a Non-homestead - Apartment 4 or More Units 1.25% X TMV 0 D33 4a Non-homestead - Post-Secondary Student Housing 1.00% X TMV 0 D43 4c(4) Non-homestead - Post-Secondary Student Housing 2.5% X TMV 0 D43 4c(5)ii Manufactured Home Park Cooperative - Over S0% Shareholder Occupied 7.5% X TMV 0 E10 4c(4bb Non-homestead - Qualifying Single Agricultural (HGA) Unit up thru \$500,000 1.00% X TMV 0 100% X TMV 4bb Non-homestead - Qualifying Single Agricultural (HGA) Unit over \$500,000 1.25% X TMV 0 100% X TMV 4bb Non-homestead - Qualifying Condominium Type Storage Unit up thru \$500,000 1.00% X TMV 0 100% X TMV 4bb Non-homestead - Qualifying Condominium Type Storage Unit over \$500,000 1.25% X TMV 0 100% X TMV 4b(1) Non-Homestead - Qualifying for 4bb (1-3 units) 1.25% X TMV 0 100% X TMV 4b(2) Non-Homestead - Unclassified Manufactured Home 1.25% X TMV 0 100% X TMV 4b(3) Non-Homestead - Agricultural HGA (2-3 units) 1.25% X TMV 0 100% X TMV 4b(4) Non-Homestead - Unclassified Manufactured Home 1.25% X TMV 0 100% X TMV 4b(4) Non-Homestead - Agricultural HGA (2-3 units) 1.25% X TMV 0 100% X TMV 4b(4) Non-Homestead - Agricultural HGA (2-3 units) 1.25% X TMV 0 100% X TMV 4c(4) Non-homestead - Agricultural HGA (2-3 units) 1.25% X TMV 0 100% X TMV 4c(5) ii Manufactured - Apartment 4 or More Units 1.25% X TMV 0 100%		D41	D40		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	4bb Non-homestead - Qualifying Single Agricultural (HGA) Unit over \$500,000 1.25% X TMV 0 100% X TMV 4bb Non-homestead - Qualifying Condominium Type Storage Unit up thru \$500,000 1.00% X TMV 0 100% X TMV 4bb Non-homestead - Qualifying Condominium Type Storage Unit over \$500,000 1.25% X TMV 0 100% X TMV 4b(1) Non-Homestead - Nonqualifying for 4bb (1-3 units) 1.25% X TMV 0 100% X TMV 4b(2) Non-Homestead - Unclassified Manufactured Home 1.25% X TMV 0 100% X TMV 4b(3) Non-Homestead - Agricultural HGA (2-3 units) 1.25% X TMV 0 100% X TMV 4b(4) Non-Homestead - Unimproved Residential Land 1.25% X TMV 0 100% X TMV 4c(4) Non-homestead - Post-Secondary Student Housing 1.25% X TMV 0 100% X TMV 4c(4) Non-homestead - Post-Secondary Student Housing 1.00% X TMV 0 0 4c(5)ii Manufactured Home Park Cooperative - Over 50% Shareholder Occupied 75% X TMV 0 25% X TMV 4c(5)ii Manufactured Home Park 1.25% X TMV 0 100% X TMV 4c(5)ii Manufactured Home Park 1.25% X TMV 0 100% X TMV 4c(5)ii Manufactured Home Park 1.25% X TMV 0 100% X	241 4bb Non-homestead - Qualifying Single Agricultural (HGA) Unit over \$500,000 1.25% X TMV 0 100% X TMV 242 4bb Non-homestead - Qualifying Condominium Type Storage Unit up thru \$500,000 1.25% X TMV 0 100% X TMV 243 4bb Non-homestead - Qualifying Condominium Type Storage Unit over \$500,000 1.25% X TMV 0 100% X TMV 254 24bb Non-homestead - Qualifying for 4bb (1-3 units) 1.25% X TMV 0 100% X TMV 255 256 257	D41 4bb Non-homestead - Qualifying Single Agricultural (HGA) Unit over \$500,000	D40	4bb Non-homestead - Qualifying Single Residential Unit over \$500,000	1.25% X TMV		100% X TMV				
D42 4bb Non-homestead - Qualifying Condominium Type Storage Unit up thru \$500,000 1.00% X TMV 0 D42 4bb Non-homestead - Qualifying Condominium Type Storage Unit over \$500,000 1.25% X TMV 0 D32 4b(1) Non-Homestead - Nonqualifying for 4bb (1-3 units) 1.25% X TMV 0 D36 4b(2) Non-Homestead - Unclassified Manufactured Home 1.25% X TMV 0 D38 4b(3) Non-Homestead - Agricultural HGA (2-3 units) 1.25% X TMV 0 D37 4b(4) Non-Homestead - Unimproved Residential Land 1.25% X TMV 0 D33 4a Non-homestead - Apartment 4 or More Units 1.25% X TMV 0 D34 4c(4) Non-homestead - Post-Secondary Student Housing 1.00% X TMV 0 D43 4d(1) Non-homestead - Qualifying Low Income Rental Housing 25% X TMV 0 D43 4d(1) Non-homestead - Qualifying Low Income Rental Housing 25% X TMV 0 E10 4c(5)ii Manufactured Home Park Cooperative - Over 50% Shareholder Occupied 75% X TMV 0 E20 4c(5)ii Manufactured Home Park 1.25% X TMV 0 E30 4c(5)ii Manufactured Home Park 1.25% X TMV 0 E40 4c(5)iii Manufactured Hom	4bb Non-homestead - Qualifying Condominium Type Storage Unit up thru \$500,000 1.00% X TMV 4bb Non-homestead - Qualifying Condominium Type Storage Unit over \$500,000 1.25% X TMV 0 100% X TMV 4b(1) Non-Homestead - Nonqualifying for 4bb (1-3 units) 1.25% X TMV 0 100% X TMV 4b(2) Non-Homestead - Unclassified Manufactured Home 1.25% X TMV 0 100% X TMV 4b(3) Non-Homestead - Agricultural HGA (2-3 units) 4b(4) Non-Homestead - Agricultural HGA (2-3 units) 1.25% X TMV 0 100% X TMV 4b(4) Non-Homestead - Unclassified Manufactured Home 1.25% X TMV 0 100% X TMV 4a Non-homestead - Apartment 4 or More Units 1.25% X TMV 0 100% X TMV 4c(4) Non-homestead - Apartment 4 or More Units 1.25% X TMV 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	242 4bb Non-homestead - Qualifying Condominium Type Storage Unit up thru \$500,000 1.00% X TMV 0 100% X TMV 242 4bb Non-homestead - Qualifying Condominium Type Storage Unit over \$500,000 1.25% X TMV 0 100% X TMV 253 24b(1) Non-homestead - Nonqualifying for 4bb (1-3 units) 1.25% X TMV 0 100% X TMV 254 24b(2) Non-Homestead - Unclassified Manufactured Home 1.25% X TMV 0 100% X TMV 255 24b(3) Non-Homestead - Unclassified Manufactured Home 1.25% X TMV 0 100% X TMV 256 24b(3) Non-Homestead - Agricultural HGA (2-3 units) 1.25% X TMV 0 100% X TMV 257 258	D42 4bb Non-homestead - Qualifying Condominium Type Storage Unit up thru \$500,000	D41	4bb Non-homestead - Qualifying Single Agricultural (HGA) Unit up thru \$500,000	1.00% X TMV	0	100% X TMV				
D42 4bb Non-homestead - Qualifying Condominium Type Storage Unit up thru \$500,000 1.00% X TMV 0 D42 4bb Non-homestead - Qualifying Condominium Type Storage Unit over \$500,000 1.25% X TMV 0 D32 4b(1) Non-Homestead - Nonqualifying for 4bb (1-3 units) 1.25% X TMV 0 D36 4b(2) Non-Homestead - Unclassified Manufactured Home 1.25% X TMV 0 D38 4b(3) Non-Homestead - Agricultural HGA (2-3 units) 1.25% X TMV 0 D37 4b(4) Non-Homestead - Unimproved Residential Land 1.25% X TMV 0 D33 4a Non-homestead - Apartment 4 or More Units 1.25% X TMV 0 D34 4c(4) Non-homestead - Post-Secondary Student Housing 1.00% X TMV 0 D43 4d(1) Non-homestead - Qualifying Low Income Rental Housing 25% X TMV 0 D43 4d(1) Non-homestead - Qualifying Low Income Rental Housing 25% X TMV 0 E10 4c(5)ii Manufactured Home Park Cooperative - Over 50% Shareholder Occupied 75% X TMV 0 E20 4c(5)ii Manufactured Home Park 1.25% X TMV 0 E30 4c(5)ii Manufactured Home Park 1.25% X TMV 0 E40 4c(5)iii Manufactured Hom	4bb Non-homestead - Qualifying Condominium Type Storage Unit up thru \$500,000 1.00% X TMV 4bb Non-homestead - Qualifying Condominium Type Storage Unit over \$500,000 1.25% X TMV 0 100% X TMV 4b(1) Non-Homestead - Nonqualifying for 4bb (1-3 units) 1.25% X TMV 0 100% X TMV 4b(2) Non-Homestead - Unclassified Manufactured Home 1.25% X TMV 0 100% X TMV 4b(3) Non-Homestead - Agricultural HGA (2-3 units) 4b(4) Non-Homestead - Agricultural HGA (2-3 units) 1.25% X TMV 0 100% X TMV 4b(4) Non-Homestead - Unclassified Manufactured Home 1.25% X TMV 0 100% X TMV 4a Non-homestead - Apartment 4 or More Units 1.25% X TMV 0 100% X TMV 4c(4) Non-homestead - Apartment 4 or More Units 1.25% X TMV 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	242 4bb Non-homestead - Qualifying Condominium Type Storage Unit up thru \$500,000 1.00% X TMV 0 100% X TMV 242 4bb Non-homestead - Qualifying Condominium Type Storage Unit over \$500,000 1.25% X TMV 0 100% X TMV 253 24b(1) Non-homestead - Nonqualifying for 4bb (1-3 units) 1.25% X TMV 0 100% X TMV 254 24b(2) Non-Homestead - Unclassified Manufactured Home 1.25% X TMV 0 100% X TMV 255 24b(3) Non-Homestead - Unclassified Manufactured Home 1.25% X TMV 0 100% X TMV 256 24b(3) Non-Homestead - Agricultural HGA (2-3 units) 1.25% X TMV 0 100% X TMV 257 258	D42 4bb Non-homestead - Qualifying Condominium Type Storage Unit up thru \$500,000									
D42 4bb Non-homestead - Qualifying Condominium Type Storage Unit over \$500,000 1.25% X TMV 0 D32 4b(1) Non-Homestead - Nonqualifying for 4bb (1-3 units) 1.25% X TMV 0 D36 4b(2) Non-Homestead - Unclassified Manufactured Home 1.25% X TMV 0 D38 4b(3) Non-Homestead - Agricultural HGA (2-3 units) 1.25% X TMV 0 D37 4b(4) Non-Homestead - Unimproved Residential Land 1.25% X TMV 0 D33 4a Non-homestead - Apartment 4 or More Units 1.25% X TMV 0 D34 4c(4) Non-homestead - Post-Secondary Student Housing 1.00% X TMV 0 D43 4d(1) Non-homestead - Qualifying Low Income Rental Housing 2.5% X TMV 0 D43 4d(1) Non-homestead - Qualifying Low Income Rental Housing 2.5% X TMV 0 E10 4c(5)ii Manufactured Home Park Cooperative - Over 50% Shareholder Occupied 7.75% X TMV 0 E20 4c(5)ii Manufactured Home Park 1.25% X TMV 0 E30 4c(5)ii Manufactured Home Park 1.25% X TMV 0 E40 4c(5)iii Manufactured Home Park - Class One 1.00% X TMV 0	4bb Non-homestead - Qualifying Condominium Type Storage Unit over \$500,000 1.25% X TMV 0.100% X TMV 4b(1) Non-Homestead - Nonqualifying for 4bb (1-3 units) 1.25% X TMV 0.100% X TMV 4b(2) Non-Homestead - Unclassified Manufactured Home 1.25% X TMV 0.100% X TMV 4b(3) Non-Homestead - Agricultural HGA (2-3 units) 1.25% X TMV 0.100% X TMV 4b(4) Non-Homestead - Unimproved Residential Land 1.25% X TMV 0.100% X TMV 4c(4) Non-homestead - Apartment 4 or More Units 1.25% X TMV 0.100% X TMV 4c(4) Non-homestead - Post-Secondary Student Housing 1.00% X TMV 4c(5) ii Manufactured Home Park Cooperative - Over 50% Shareholder Occupied 7.5% X TMV 0.25% X TMV 0.25% X TMV 0.75% X TMV	Abb Non-homestead - Qualifying Condominium Type Storage Unit over \$500,000 1.25% X TMV 0 100% X TMV	D42	D41	4bb Non-homestead - Qualifying Single Agricultural (HGA) Unit over \$500,000	1.25% X TMV	0	100% X TMV				
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D32 4b(1) Non-Homestead - Nonqualifying for 4bb (1-3 units) 1.25% x TMV 0 0 0 0 0 0 0 0 0	Ab(1) Non-Homestead - Nonqualifying for 4bb (1-3 units)	Ab(1) Non-Homestead - Nonqualifying for 4bb (1-3 units) 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%	D42	400 Non-nomestead - Quantying Condominium Type Storage Omt up thru \$500,000	1.00% X 11VIV	0	100% X 11VIV				
D32 4b(1) Non-Homestead - Nonqualifying for 4bb (1-3 units) 1.25% x TMV 0 0 0 0 0 0 0 0 0	Ab(1) Non-Homestead - Nonqualifying for 4bb (1-3 units)	Ab(1) Non-Homestead - Nonqualifying for 4bb (1-3 units) 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%	D42	4bb Non-homestead - Qualifying Condominium Type Storage Unit over \$500.000	1.25% X TMV	0	100% X TMV				
D36 4b(2) Non-Homestead - Unclassified Manufactured Home 1.25% X TMV 0 D38 4b(3) Non-Homestead - Agricultural HGA (2-3 units) 1.25% X TMV 0 D37 4b(4) Non-Homestead - Unimproved Residential Land 1.25% X TMV 0 D33 4a Non-homestead - Apartment 4 or More Units 1.25% X TMV 0 D34 4c(4) Non-homestead - Post-Secondary Student Housing 1.00% X TMV 0 D43 4d(1) Non-homestead - Qualifying Low Income Rental Housing .25% X TMV 0 E10 4c(5)ii Manufactured Home Park Cooperative - Over 50% Shareholder Occupied .75% X TMV 0 E20 4c(5)ii Manufactured Home Park Cooperative - 50% or Less Shareholder Occupied 1.00% X TMV 0 E30 4c(5)ii Manufactured Home Park 1.25% X TMV 0 E40 4c(5)iii Manufactured Home Park - Class One 1.00% X TMV 0 Non-Commercial Seasonal Recreational:	4b(2) Non-Homestead - Unclassified Manufactured Home 1.25% X TMV 0 100% X TMV 4b(3) Non-Homestead - Agricultural HGA (2-3 units) 1.25% X TMV 0 100% X TMV 4b(4) Non-Homestead - Unimproved Residential Land 1.25% X TMV 0 100% X TMV 4a Non-homestead - Apartment 4 or More Units 1.25% X TMV 0 100% X TMV 4c(4) Non-homestead - Post-Secondary Student Housing 1.00% X TMV 0 0 4d(1) Non-homestead - Qualifying Low Income Rental Housing 2.25% X TMV 0 25% X TMV 4c(5)ii Manufactured Home Park Cooperative - Over 50% Shareholder Occupied 7.75% X TMV 0 75% X TMV 4c(5)ii Manufactured Home Park Cooperative - 50% or Less Shareholder Occupied 1.00% X TMV 0 100% X TMV 4c(5)ii Manufactured Home Park 1.25% X TMV 0 100% X TMV 4c(5)iii Manufactured Home Park - Class One 1.00% X TMV 0 100% X TMV Non-Commercial Seasonal Residential Recreational: 4c(12) Non-Commercial Seasonal Residential Recreational S76,001 to \$500,000 1.00% X TMV 0 0	Ab(2) Non-Homestead - Unclassified Manufactured Home	D36 4b(2) Non-Homestead - Unclassified Manufactured Home 1.25% X TMV 0 100%	5 .2	The front homested Qualitying condeminant type storage officeres poolsoo	11257074 11111	Ŭ	100/07/ 11111				
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Non-Commercial Seasonal Recreational:	Non-Commercial Seasonal Recreational: 4c(12) Non-Commercial Seasonal Residential Recreational up thru \$76,000 1.00% X TMV 0.40% X TMV @ 0 4c(12) Non-Commercial Seasonal Residential Recreational \$76,001 to \$500,000 1.00% X TMV 1.00% X TMV @ 0	Non-Commercial Seasonal Recreational:	Non-Commercial Seasonal Recreational:									
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nzu 4c(1z) Non-Commercial Seasonal kesidential kecreational up thru \$76,000 1.00% X 1MV 0.40% X 1MV @	4c(12) Non-Commercial Seasonal Residential Recreational \$76,001 to \$500,000 1.00% X TMV 1.00% X TMV @ 0	1.00	H20 4c(12) Non-Commercial Seasonal Residential Recreational \$76,001 to \$500,000 1.00% X TMV 1.00% X TMV @ H20 4c(12) Non-Commercial Seasonal Residential Recreational over \$500,000 1.25% X TMV 1.25% X TMV @ Commercial Seasonal Residential Recreational: H12 1c Commercial Seasonal Residential Recreational Class up thru \$600,000 .50% X TMV 0 50%	1120		1 000/ V TAV	0.400/ V.T. 11/ C					
1130 4a/43) New Communical Communical Communical Desirability Conference (CTC 004 to CTC 005)	<u></u>	4c(12) Non-Commercial Seasonal Residential Recreational over \$500,000 1.25% X TMV 1.25% X TMV © 0 Commercial Seasonal Residential Recreational: 0 50% X TMV 0 50% X TMV	H20 4c(12) Non-Commercial Seasonal Residential Recreational over \$500,000 1.25% X TMV 1.25% X TMV @ Commercial Seasonal Residential Recreational: H12 1c Commercial Seasonal Residential Recreational Class up thru \$600,000 .50% X TMV 0 50%					U O				
	I/ICLI / NON-L OMMORCIDI SOCONDI ROCIDENTIDI ROCIDENTI ONON SENDICIDI I 1 DEU/ V TMM/ DI 1 DEU/ DEU/ DEU/ DEU/ DEU/ DEU/ DEU/ DEU/	Commercial Seasonal Residential Recreational: 12 1c Commercial Seasonal Residential Recreational Class up thru \$600,000 .50% X TMV 0 50% X TMV	Commercial Seasonal Residential Recreational: H12 1c Commercial Seasonal Residential Recreational Class up thru \$600,000 .50% XTMV 0 50%									
		to Commercial Seasonal Residential Recreational Class up thru \$600,000 .50% X TMV 0 50% X TMV	H12 1c Commercial Seasonal Residential Recreational Class up thru \$600,000 .50% X TMV 0 50%	H20		1.25% X TMV	1.25% X TMV @	0				
HILL LIE Commercial Seasonal Residential Recreational Class up thru S600 000	• · · · · · · · · · · · · · · · · · · ·	417 L1c Commorcial Socional Pocidential Pocroational SSON ONL \$2,200,000 L 4,000/ V TABLY L 0 L 4,000/ V TABLY L 0	H12 1c Commercial Seasonal Residential Recreational \$600,001-\$2,300,000 1.00% X TMV 0 100%									
		112 12 Commercial Seasonal residential recreational 5000,001-52,500,000 1.00% X IMV 0 100% X IMV		H12	1c Commercial Seasonal Residential Recreational \$600,001-\$2,300,000	1.00% X TMV	0	100% X TMV				



Assessment Year 2025/Payable Year 2026 Tax Base Table

		PRISM Logical File Layout Fields		
		A110-07	A110-11	A110-09
PRISM			State NTC	Fully
Property		Fully Taxable Local	Tax Base	Taxable
Types		NTC	(# = (C/I Base)	Referendum
	Description	Tax Base	(@ = SRR Base)	MV Tax Base
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
110	4c(2) Qualifying Golf Courses	1.25% X TMV	0	100% X TMV
120	4c(6) Metropolitan Non-profit Indoor Space	1.25% X TMV	0	100% X TMV
130	4c(3)i Non-Profit, Community Service (Non-Revenue)	1.50% X TMV	0	100% X TMV
135	4c(3)i Congressionally Chartered Veterans Organization (Non-Revenue)	1.00% X TMV	0	100% X TMV
140	4c(3)ii Non-Profit, Community Service (Donations)	1.50% X TMV	1.50% X TMV @	100% X TMV
145	4c(3)ii Congressionally Chartered Veterans Organization (Donations)	1.00% X TMV	1.00% X TMV @	100% X TMV
150	4c(10) Seasonal Restaurant on a Lake	1.25% X TMV	0	100% X TMV
160	4c(11) Qualifying Marinas up thru \$500,000	1.00% X TMV	0	100% X TMV
160	4c(11) Qualifying Marinas over \$500,000	1.25% X TMV	0	100% X TMV
170	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	1.50% X TMV	0	100% X TMV
	(excluding 200kV) up thru \$150,000			
K43	3a Utility/Pipeline - High Voltage Transmission Line - Less than 100kV to 200kV	2.00% X TMV	2.00% X TMV #	100% X TMV
	(excluding 200kV) over \$150,000	4 FOO/ V TNAV		1000/ V TM/V
	3a Utility/Pipeline - High Voltage Transmission Line - 200kV and greater up thru \$150,000	1.50% X TMV	0 2 00% V TMV #	100% X TMV
	3a Utility/Pipeline - High Voltage Transmission Line - 200kV and greater over \$150,000	2.00% X TMV	2.00% X TMV #	100% X TMV
	3a Utility/Pipeline - Electrical Distribution Line up thru \$150,000 3a Utility/Pipeline - Electrical Distribution Line over \$150,000	1.50% X TMV 2.00% X TMV	0 2.00% X TMV #	100% X TMV
ļ	3a Utility/Pipeline - Gas Distribution Utilities up thru \$150,000		0	100% X TMV 100% X TMV
	3a Utility/Pipeline - Gas Distribution Utilities up thru \$150,000 3a Utility/Pipeline - Gas Distribution Utilities over \$150,000	1.50% X TMV	2.00% X TMV #	
	3a Utility/Pipeline - Gas Distribution Utilities over \$150,000 3a Utility/Pipeline - Water Utilities up thru \$150,000	2.00% X TMV 1.50% X TMV	2.00% X 1MV # 0	100% X TMV 100% X TMV
	3a Utility/Pipeline - Water Utilities up thru \$150,000 3a Utility/Pipeline - Water Utilities over \$150,000			
	3a Utility/Pipeline - Water Utilities over \$150,000 3a Utility/Pipeline - Transportation Pipeline up thru \$150,000	2.00% X TMV	2.00% X TMV # 0	100% X TMV 100% X TMV
	3a Utility/Pipeline - Transportation Pipeline up tirru \$150,000 3a Utility/Pipeline - Transportation Pipeline over \$150,000	1.50% X TMV 2.00% X TMV	2.00% X TMV #	100% X TMV
		1.50% X TMV	0	100% X TMV
	3a Utility/Pipeline - Other Utilities up thru \$150,000 3a Utility/Pipeline - Other Utilities over \$150.000	2.00% X TMV	2.00% X TMV #	100% X TMV
	Railroad:	2.00/0 A TIVIV	2.00/0 X 11VIV #	100/0 V 11A1A
100	3a Railroad Property up thru \$150,000	1.50% X TMV	0	100% X TMV
	3a Railroad Property up thru \$150,000 3a Railroad Property over \$150,000	2.00% X TMV	2.00% X TMV #	100% X TMV
	Miscellaneous:	2.00/0 A 1 IVIV	2.00/0 X 11VIV #	100/0 V 11A1A
M20	4c(7) Non-Commercial Aircraft Hangars	1.50% X TMV	0	100% X TMV
M20	4c(7) Non-Commercial Aircraft Hangars 4c(8) Non-Commercial Aircraft Hangars	1.50% X TMV	0	100% X TMV
	5(1) Mineral	2.00% X TMV	2.00% X TMV #	100% X TMV
	5(2) All other Class 5 Property	2.00% X TMV	0 2.00% X 11VIV #	100% X TMV
INZU	JUST WILL CHASS OF FOREITY	2.00/0 A 11VIV	U	100/0 V 11616

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

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 Communty 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 mulitplied 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 furrther details

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