

Class Rate Table for Taxes Payable in 2018

Dever \$500,000 1.25% Yes No	Class	Description	Tiers	NTC Class Rate	Subject to RMV Tax	Subject to State Tax
BlindyDisabled Homestead First \$50,000	1a	Residential Homestead	First \$500,000	1.00%	Yes	No
Ma & Pa Resort			Over \$500,000	1.25%	Yes	No
S600,001 - \$2,300,000	1b	Blind/Disabled Homestead	First \$50,000	0.45%	Yes - 45%	No
Negrant Housing	1c	Ma & Pa Resort	First \$600,000	0.50%	Yes - 50%	No
Migrant Housing			\$600,001 - \$2,300,000	1.00%	Yes	No
Migrant Housing				1.25%	Yes	Yes
Dever \$500,000	1d	Migrant Housing			Yes	No
Agricultural Homestead - House, Garage, 1 Acre (HGA)						
Agricultural Homestead - First Tier	2a	Agricultural Homestead - House, Garage, 1 Acre (HGA)		1.00%	Yes	No
2a/2b Agricultural Homestead - First Tier First \$1,940,000 0.50% No No 2a/2b Farm Entities Excess First Tier Unused First \$1,940,000 0.50% No No 2a/2b Agricultural - Nonhomestead or Excess First Tier 1.00% No No 2c Managed Forest Land 0.65% No No 2c Managed Forest Land 1.00% No No 2c Commercial Agregate Deposit 1.00% No No 3a Commercial/Industrial First \$100,000 1.50% Yes No 3a Commercial/Industrial First \$100,000 1.50% Yes Yes 4a Commercial/Industrial First \$100,000 2.00% Yes Yes 4a Commercial/Industrial First \$100,000 2.00% Yes Yes 4a Call Obstance Commercial Agregate Deposit 1.20 Yes Yes 4a Agricultural Nonhomestead Assidential Recreations Probability Machinery 2.00% Yes Yes		g	· ·			
Parm Entities Excess First Tier	2a/2b	Agricultural Homestead - First Tier	First \$1,940,000	0.50%	No	No
No No No No No No No No		-				
Rural Vacant Land 1.00% No No No 2cc Managed Forest Land 1.00% No No No No No No No N		Agricultural - Nonhomestead or Excess First Tier	. , .		No	No
Managed Forest Land 0.65% No No						
Private Airport 1.00% No No No No No No No N						
2e		-				
Commercial/Industrial		•				
\$100,001 - \$150,000			First \$100,000			
Electric Generation Public Utility Machinery	3d	Commercial/industrial	· ·			
Electric Generation Public Utility Machinery						
All Other Public Utility Machinery 2.00% Yes Yes Yes Transmission Line Right-of-Way 2.00% Yes Yes Yes Yes Ala Residential Nonhomestead 4+ Units (Apartments) 1.25% Yes No No 4b(1) Residential Nonhomestead 1-3 Units 1.25% Yes No No 4b(2) Unclassified Manufactured Homes 1.25% Yes No No No No No No No N		Floatric Congration Dublic Utility Machinery	Over \$150,000			
Transmission Line Right-of-Way 2.00% Yes Yes		·				
Residential Nonhomestead 4+ Units (Apartments) 1.25% Yes No		·				
Ab(1) Residential Nonhomestead 1-3 Units 1.25% Yes No		,				
Ab(2) Unclassified Manufactured Homes 1.25% Yes No		, , ,				
Agricultural Nonhomestead Residence (2-3 Units) 1.25% Yes No						
Abb(4) Unimproved Residential Land Residential Nonhomestead Single Unit; incl. on ag land First \$500,000 1.00% Yes No						
Residential Nonhomestead Single Unit; incl. on ag land		-				
Over \$500,000		·				
Ac(1) Seasonal Residential Recreational Commercial (resort) First \$500,000 1.00% Yes Yes Yes Yes Ac(2) Qualifying Golf Course 1.25% Yes No Ac(3)(i) Nonprofit Community Service Org. (non-revenue) 1.50% Yes No Congressionally Chartered Veterans Organizations (non-revenue) 1.00% Yes No Ac(3)(ii) Nonprofit Community Service Org. (donations) 1.50% Yes Yes Yes Congressionally Chartered Veterans Organizations (donations) 1.50% Yes	4bb	Residential Nonhomestead Single Unit; incl. on ag land	· ·			
Ac(2) Qualifying Golf Course 1.25% Yes Yes Yes			·			No
Ac(2) Qualifying Golf Course 1.25% Yes No	4c(1)	Seasonal Residential Recreational Commercial (resort)	First \$500,000		Yes	Yes
Ac(3)(i) Nonprofit Community Service Org. (non-revenue) 1.50% Yes No			Over \$500,000	1.25%	Yes	Yes
Congressionally Chartered Veterans Organizations (non-revenue) 1.00% Yes No 4c(3)(ii) Nonprofit Community Service Org. (donations) 1.50% Yes Yes Congressionally Chartered Veterans Organizations (donations) 1.00% Yes Yes 4c(4) Post-Secondary Student Housing 1.00% No No Ac(5)(ii) Manufactured Home Park 1.25% Yes No 4c(5)(ii) Manufactured Home Park (>50% owner-occupied) 1.25% Yes No 4c(5)(iii) Manufactured Home Park (50% or less owner-occupied) 1.00% Yes No 4c(6) Metro Nonprofit Recreational Property 1.25% Yes No 4c(7) Certain Noncommercial Aircraft Hangars and Land (leased land) 1.50% Yes No 4c(8) Certain Noncommercial Aircraft Hangars and Land (private land) 1.50% Yes No 4c(10) Seasonal Restaurant on a Lake 1.25% Yes No 4c(11) Marina First \$500,000 1.25% Yes No 4c(12) Seasonal Residential Recreational Noncommercial (cabin) First \$76,000 1.00% No Yes No 4c(12) Seasonal Residential Recreational Noncommercial (cabin) First \$76,000 1.00% No Yes No 4c(12) Seasonal Residential Recreational Noncommercial (cabin) First \$76,000 1.00% No Yes -0.40 (20) No Yes -1.05% No Yes -1.25% Yes -1.25% No Yes -1.2	4c(2)	Qualifying Golf Course		1.25%	Yes	No
Ac(3)(ii) Nonprofit Community Service Org. (donations) 1.50% Yes Yes	4c(3)(i)	Nonprofit Community Service Org. (non-revenue)			Yes	No
Congressionally Chartered Veterans Organizations (donations) 1.00% Yes Yes		Congressionally Chartered Veterans Organizations (non-revenue		1.00%	Yes	No
Ac(4) Post-Secondary Student Housing 1.00% No No No Ac(5)(i) Manufactured Home Park 1.25% Yes No Ac(5)(ii) Manufactured Home Park (>50% owner-occupied) 0.75% Yes - 75% No Ac(5)(ii) Manufactured Home Park (50% or less owner-occupied) 1.00% Yes No Ac(6) Metro Nonprofit Recreational Property 1.25% Yes No Ac(6) Metro Noncommercial Aircraft Hangars and Land (leased land) 1.50% Yes No No Ac(8) Certain Noncommercial Aircraft Hangars and Land (private land) 1.50% Yes No Ac(9) Bed & Breakfast 1.25% Yes No Ac(10) Seasonal Restaurant on a Lake 1.25% Yes No Ac(11) Marina First \$500,000 1.00% Yes No Ac(12) Seasonal Residential Recreational Noncommercial (cabin) First \$76,000 1.00% No Yes - 0.40% Yes No Ac(12) Yes No Yes - 1.00% Yes No Yes - 1.00% Ac(12) Yes No Yes - 1.00% Yes - 2.5% No Yes - 2.5% Yes - 2.	4c(3)(ii)	Nonprofit Community Service Org. (donations)		1.50%	Yes	Yes
Ac(5)(i) Manufactured Home Park 1.25% Yes No		Congressionally Chartered Veterans Organizations (donations)		1.00%	Yes	Yes
4c(5)(ii) Manufactured Home Park (>50% owner-occupied) 0.75% Yes - 75% No 4c(5)(ii) Manufactured Home Park (50% or less owner-occupied) 1.00% Yes No 4c(6) Metro Nonprofit Recreational Property 1.25% Yes No 4c(7) Certain Noncommercial Aircraft Hangars and Land (leased land) 1.50% Yes No 4c(8) Certain Noncommercial Aircraft Hangars and Land (private land) 1.50% Yes No 4c(9) Bed & Breakfast 1.25% Yes No 4c(10) Seasonal Restaurant on a Lake 1.25% Yes No 4c(11) Marina First \$500,000 1.00% Yes No 4c(12) Seasonal Residential Recreational Noncommercial (cabin) First \$76,000 1.00% No Yes - 0.40 4c(12) Seasonal Residential Recreational Noncommercial (cabin) First \$76,000 1.00% No Yes - 1.00 4c(12) Seasonal Residential Recreational Noncommercial (cabin) First \$76,000 1.00% No Yes - 1.25 4d Low-Income Rental Housing (Per Unit) First \$121,000 0.75% Yes - 75% <td>4c(4)</td> <td>Post-Secondary Student Housing</td> <td></td> <td>1.00%</td> <td>No</td> <td>No</td>	4c(4)	Post-Secondary Student Housing		1.00%	No	No
4c(5)(ii) Manufactured Home Park (50% or less owner-occupied) 1.00% Yes No 4c(6) Metro Nonprofit Recreational Property 1.25% Yes No 4c(7) Certain Noncommercial Aircraft Hangars and Land (leased land) 1.50% Yes No 4c(8) Certain Noncommercial Aircraft Hangars and Land (private land) 1.50% Yes No 4c(9) Bed & Breakfast 1.25% Yes No 4c(10) Seasonal Restaurant on a Lake 1.25% Yes No 4c(11) Marina First \$500,000 1.00% Yes No 4c(12) Seasonal Residential Recreational Noncommercial (cabin) First \$76,000 1.00% No Yes - 0.40 4c(12) Seasonal Residential Recreational Noncommercial (cabin) First \$76,000 1.00% No Yes - 1.00 4c(12) Seasonal Residential Recreational Noncommercial (cabin) First \$76,000 1.00% No Yes - 1.00 4c(12) Seasonal Residential Recreational Noncommercial (cabin) First \$76,000 1.00% No Yes - 1.00 4c(12) Low-Income Rental Housing (Per Unit) First \$121,000	4c(5)(i)	Manufactured Home Park		1.25%	Yes	No
44c(6) Metro Nonprofit Recreational Property 1.25% Yes No 4c(7) Certain Noncommercial Aircraft Hangars and Land (leased land) 1.50% Yes No 4c(8) Certain Noncommercial Aircraft Hangars and Land (private land) 1.50% Yes No 4c(9) Bed & Breakfast 1.25% Yes No 4c(10) Seasonal Restaurant on a Lake 1.25% Yes No 4c(11) Marina First \$500,000 1.00% Yes No 4c(12) Seasonal Residential Recreational Noncommercial (cabin) First \$76,000 1.00% No Yes - 0.40 4c(12) Seasonal Residential Recreational Noncommercial (cabin) First \$76,000 1.00% No Yes - 1.00 4c(12) Seasonal Residential Recreational Noncommercial (cabin) First \$76,000 1.00% No Yes - 1.00 4c(12) Seasonal Residential Recreational Noncommercial (cabin) First \$76,000 1.00% No Yes - 1.00 4c(12) Seasonal Residential Recreational Noncommercial (cabin) First \$76,000 1.00% No Yes - 1.00 4c(12) Ves - 1.00 Ves - 1.25	4c(5)(ii)	Manufactured Home Park (>50% owner-occupied)		0.75%	Yes - 75%	No
44c(6) Metro Nonprofit Recreational Property 1.25% Yes No 4c(7) Certain Noncommercial Aircraft Hangars and Land (leased land) 1.50% Yes No 4c(8) Certain Noncommercial Aircraft Hangars and Land (private land) 1.50% Yes No 4c(9) Bed & Breakfast 1.25% Yes No 4c(10) Seasonal Restaurant on a Lake 1.25% Yes No 4c(11) Marina First \$500,000 1.00% Yes No 4c(12) Seasonal Residential Recreational Noncommercial (cabin) First \$76,000 1.00% No Yes - 0.40 4c(12) Seasonal Residential Recreational Noncommercial (cabin) First \$76,000 1.00% No Yes - 1.00 4c(12) Seasonal Residential Recreational Noncommercial (cabin) First \$76,000 1.00% No Yes - 1.00 4c(12) Seasonal Residential Recreational Noncommercial (cabin) First \$76,000 1.00% No Yes - 1.00 4c(12) Seasonal Residential Recreational Noncommercial (cabin) First \$76,000 1.00% No Yes - 1.00 4c(12) Low-Income Rental Housing (Per Unit)	4c(5)(ii)	Manufactured Home Park (50% or less owner-occupied)		1.00%	Yes	No
44(7) Certain Noncommercial Aircraft Hangars and Land (leased land) 1.50% Yes No 44(8) Certain Noncommercial Aircraft Hangars and Land (private land) 1.50% Yes No 44(9) Bed & Breakfast 1.25% Yes No 4c(10) Seasonal Restaurant on a Lake 1.25% Yes No 4c(11) Marina First \$500,000 1.00% Yes No 4c(12) Seasonal Residential Recreational Noncommercial (cabin) First \$76,000 1.00% No Yes - 0.40 4c(12) Seasonal Residential Recreational Noncommercial (cabin) First \$76,000 1.00% No Yes - 1.00 4c(12) Seasonal Residential Recreational Noncommercial (cabin) First \$76,000 1.00% No Yes - 1.00 4c(12) Seasonal Residential Recreational Noncommercial (cabin) First \$76,000 1.00% No Yes - 1.00 4c(12) Seasonal Residential Recreational Noncommercial (cabin) First \$76,000 1.00% No Yes - 1.00 4c(12) Seasonal Residential Recreational Noncommercial (cabin) First \$76,000 1.00% No Yes - 1.00 4c(1		Metro Nonprofit Recreational Property		1.25%	Yes	No
44(8) Certain Noncommercial Aircraft Hangars and Land (private land) 1.50% Yes No 44(9) Bed & Breakfast 1.25% Yes No 4c(10) Seasonal Restaurant on a Lake 1.25% Yes No 4c(11) Marina First \$500,000 1.00% Yes No 4c(12) Seasonal Residential Recreational Noncommercial (cabin) First \$76,000 1.00% No Yes - 0.40 4c(12) Seasonal Residential Recreational Noncommercial (cabin) First \$76,000 1.00% No Yes - 1.00 Over \$500,000 1.25% No Yes - 1.25 No Yes - 1.25 4d Low-Income Rental Housing (Per Unit) First \$121,000 0.75% Yes - 75% No 5(1) Unmined Iron Ore and Low-Grade Iron-Bearing Formations 2.00% Yes Yes					Yes	
44(9) Bed & Breakfast 1.25% Yes No 44(10) Seasonal Restaurant on a Lake 1.25% Yes No 4c(11) Marina First \$500,000 1.00% Yes No 4c(12) Seasonal Residential Recreational Noncommercial (cabin) First \$76,000 1.00% No Yes - 0.40 4c(12) Seasonal Residential Recreational Noncommercial (cabin) First \$76,000 1.00% No Yes - 1.00 Over \$500,000 1.25% No Yes - 1.25 4d Low-Income Rental Housing (Per Unit) First \$121,000 0.75% Yes - 75% No 5(1) Unmined Iron Ore and Low-Grade Iron-Bearing Formations 2.00% Yes Yes		· , ,		1.50%	Yes	No
4c(10) Seasonal Restaurant on a Lake 1.25% Yes No 4c(11) Marina First \$500,000 1.00% Yes No 4c(12) Seasonal Residential Recreational Noncommercial (cabin) First \$76,000 1.00% No Yes - 0.40 4c(12) Seasonal Residential Recreational Noncommercial (cabin) First \$76,000 1.00% No Yes - 0.40 976,001 - \$500,000 1.00% No Yes - 1.00 Over \$500,000 1.25% No Yes - 1.25 4d Low-Income Rental Housing (Per Unit) First \$121,000 0.75% Yes - 75% No 5(1) Unmined Iron Ore and Low-Grade Iron-Bearing Formations 2.00% Yes Yes						
4c(11) Marina First \$500,000 1.00% Yes No Over \$500,000 1.25% Yes No 4c(12) Seasonal Residential Recreational Noncommercial (cabin) First \$76,000 1.00% No Yes - 0.40 No Yes - 1.00% No Yes - 1.00% No Yes - 1.00% No Yes - 1.00% No Yes - 1.25% No Over \$500,000 1.25% No Yes - 1.25% No Over \$500,000 0.75% Yes - 75% No Over \$121,000 0.25% Yes - 25% No Solution of the properties of the properti						
Over \$500,000 1.25% Yes No 4c(12) Seasonal Residential Recreational Noncommercial (cabin) First \$76,000 1.00% No Yes - 0.40			First \$500,000			
4c(12) Seasonal Residential Recreational Noncommercial (cabin) First \$76,000 1.00% No Yes - 0.40 \$76,001 - \$500,000 1.00% No Yes - 1.00	. ~()					
\$76,001 - \$500,000	4c(12)	Seasonal Residential Recreational Noncommercial (cabin)				
Over \$500,000 1.25% No Yes - 1.25 4d Low-Income Rental Housing (Per Unit) First \$121,000 0.75% Yes - 75% No Over \$121,000 0.25% Yes - 25% No 5(1) Unmined Iron Ore and Low-Grade Iron-Bearing Formations 2.00% Yes Yes		Seasonal Residential Reciedational Noncommercial (cabiil)				
4d Low-Income Rental Housing (Per Unit) First \$121,000 Over \$121,000 0.75% Yes - 75% No No 5(1) Unmined Iron Ore and Low-Grade Iron-Bearing Formations 2.00% Yes Yes Yes						
Over \$121,000 0.25% Yes - 25% No 5(1) Unmined Iron Ore and Low-Grade Iron-Bearing Formations 2.00% Yes Yes	44	Low Income Pontal Housing (Par Unit)				
5(1) Unmined Iron Ore and Low-Grade Iron-Bearing Formations 2.00% Yes Yes	4u	LOW-INCOME REMAIN HOUSING (FEI OMIL)	· ·			
	F/4\	Harrisother Organia Cod 1 5 15 11	Over \$121,000			
		9				