

## 2024 Assessment Rates

CATEGORY	TYPE	2024 RATE
<b>VACANT LAND REAL PROPERTY</b>	0010 Vacant-Possessory Interest	29.0%
	0100 Residential Lots	29.0%
	0200 Commercial Lots	29.0%
	0300 Industrial Lots	29.0%
	0400 PUD Lots	29.0%
	0510 < 1.0 Acre	29.0%
	0520 1.0 Acre but < 5.0 Acres	29.0%
	0530 5.0 Acres but < 10.0 Acres	29.0%
	0540 10.0 Acres but < 35.0 Acres	29.0%
	0550 35.0 Acres but < 100.0 Acres	29.0%
	0560 100.0 Acres +	29.0%
	0600 Minor Structures	29.0%
	0700 Non-minor Structures	29.0%
<b>RESIDENTIAL REAL PROPERTY:</b> * The value listed represents the possessory interest value of land and improvements. ** The value listed represents a total value of the property: land and improvements.		
	1020* Residential Possessory Interest	TBD
	1112/1212 Single Family Residence	TBD
	4277 Farm/Ranch Residence	TBD
	1115/1215 Duplexes-Triplexes	6.80%
	1120/1220 Multi-Units (4-8)	6.80%
	1125/1225 Multi-Units (9+)	6.80%
	1230** Condominiums	TBD
	1135/1235 Manufactured Housing	TBD
	1145/1245 Parsonages	TBD
	4278 Farm/Ranch Mfd. Homes	TBD
	1140/1240 Mfd. Housing Parks	TBD
	1150/1250 Partially Exempt	TBD
	1177/1277 Property Not Integral to Ag Operation	TBD
	1278 Mfd. Home Not Integral to Ag	TBD
<b>COMMERCIAL REAL PROPERTY:</b>	2020* Airport-Possessory Interest	29.0%
	2021* Entertainment Possessory Interest	29.0%
	2022* Recreation Possessory Interest	29.0%
	2023* Other Comm Possessory Interest	29.0%
	2112/2212 Merchandising	29.0%
	2115/2215 Lodging	29.0%
	2117/2217 Renewable Energy	26.4%
	2120/2220 Offices	29.0%
	2125/2225 Recreation	29.0%
	2127/2227 Limited Gaming	29.0%
	2130/2230 Special Purpose	29.0%
	2135/2235 Warehouse/Storage	29.0%
	2140/2240 Multi-Use	29.0%

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	2245** Commercial condominiums	29.0%
	2150/2250 Partially Exempt (Tax. Part)	29.0%
<b>COMMERCIAL PERSONAL PROPERTY:</b>	1410 Residential Personal Property	29.0%
	2040 Comm PP Possessory Interest	29.0%
	2405 Ltd Gaming Personal Property	29.0%
	2410 Other Personal Property	29.0%
	2412 Lodging Personal Property	29.0%
	2415 Renewable Energy Pers. Prop.	26.4%
<b>INDUSTRIAL REAL PROPERTY:</b>	3020* Industrial Possessory Interest	29.0%
	3112/3212 Contracting/Service	29.0%
	3115/3215 Manuf/Processing	29.0%
	3120/3220 Refining/Milling	29.0%
	3125/3225 Refining/Petroleum	29.0%
	3230** Industrial Condominiums	29.0%
<b>INDUSTRIAL PERSONAL PROPERTY:</b>	3040 Industrial PP - Possessory Interest	29.0%
	3410 Industrial Personal Property	29.0%
<b>AGRICULTURAL REAL PROPERTY:</b>	4020 Agricultural-Possessory Interest	26.4%
	4107 Sprinkler Irrigated Land	26.4%
	4117 Flood Irrigated Land	26.4%
	4127 Dry Farm Land	26.4%
	4137 Meadow Hay Land	26.4%
	4147 Grazing Land	26.4%
	4157 Orchard Land	26.4%
	4167 Farm/Ranch Waste Land	26.4%
	4177 Forest Land	26.4%
	4279 Farm/Ranch Support Bldgs.	26.4%
	4180/4280 All Other Agricultural	29.0%
<b>AGRICULTURAL PERSONAL PROPERTY:</b>	4410 Agribusiness Personal Property	29.0%
<b>NATURAL RESOURCES REAL PROPERTY:</b>	5110/5210 Coal	29.0%
	5120/5220 Earth/Stone Products	29.0%
	5140/5240 Nonprod. Pat. Mining Claim	29.0%
	5250 Nonprod. Unpat. Mining Claim Imps.	29.0%
	5170 Severed Mineral Interest	29.0%
<b>NATURAL RESOURCES PERSONAL PROPERTY:</b>	5410 Coal	29.0%
	5420 Earth/Stone Products	29.0%
	5440 Nonprod. Pat. Mining Claim	29.0%
	5450 Nonprod. Unpat. Mining Claim	29.0%
<b>PRODUCING MINES REAL PROPERTY:</b>	6110/6210 Molybdenum	no change
	6120/6220 Precious Metals	no change
	6130/6230 Base Metals	no change
	6140/6240 Strategic Minerals	no change
	6150/6250 Oil Shale/Retort	no change
<b>PRODUCING MINES PERSONAL PROPERTY:</b>	6410 Molybdenum	29.0%

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	6420 Precious Metals	29.0%
	6430 Mase Metals	29.0%
	6440 Strategic Minerals	29.0%
	6450 Oil Shale/Retort	29.0%
<b>OIL AND GAS REAL PROPERTY:</b>	7110/7210 Producing Oil/Primary	87.5%
	7120/7220 Producing Oil/Secondary	75.0%
	7130/7230 Producing Gas/Primary	87.5%
	7140/7240 Producing Gas/Secondary	75.0%
	7145/7245 Producing CO2	87.5%
	7147/7247 Producing Helium	87.5%
	7150/7250 Oil Shale/In-Situ	75.0%
	7155/7255 Natural Gas Liquids and/or Oil and Gas Condensate	87.5%
<b>OIL AND GAS PERSONAL PROPERTY:</b>	7410 Producing Oil/Primary	29.0%
	7420 Producing Oil/Secondary	29.0%
	7430 Producing Gas/Primary	29.0%
	7440 Producing Gas/Secondary	29.0%
	7445 Producing CO2	29.0%
	7447 Producing Helium	29.0%
	7450 Oil Shale/In-Situ	29.0%
	7455 Natural Gas Liquids and/or Oil and Gas Condensate	29.0%
	7460 Pipeline Gather/TransDist. Systems	29.0%
	7470 Oil/Gas Rotary Drill Rigs	29.0%
<b>STATE ASSESSED:</b>	8299 Real Property	29.0%
	8499 Personal Property	29.0%
	8252/8452 Renewable Energy	26.4%
<b>EXEMPT REAL PROPERTY:</b>	9110/9210 Federal Residential	TBD
	9119/9219 Federal Non-residential	29.0%
	9120/9220 State Residential	TBD
	9129/9229 State Non-residential	29.0%
	9130/9230 County Residential	TBD
	9139/9239 County Non-residential	29.0%
	9140/9240 Political Subdivision Residential	TBD
	9149/9249 Political Subdivision Non-residential	29.0%
	9150/9250 Religious Purposes Residential	TBD
	9159/9259 Religious Purposes Non-residential	29.0%
	9160/9260 Private Schools Residential	TBD
	9169/9269 Private Schools Non-residential	29.0%
	9170/9270 Charitable Residential	TBD
	9179/9279 Charitable Non-residential	29.0%
	9190/9290 All Other Residential	TBD
	9199/9299 All Other Non-residential	29.0%

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<b>AGRICULTURAL EXEMPT PERSONAL PROPERTY:</b>	9410 CEA facilities	29.0%
<b>RENEWABLE ENERGY EXEMPT PERSONAL PROPERTY:</b>	9420 EV Charging Stations	29.0%