PROPERTY CLASSES AND SUBCLASSES

VACANT LAND	2025 RATE		COMMERCIAL	2025 RATE	Value adjustment	AGRICULTURAL	2025 RATE	PRODUCING MINES	2025 RATE	STATE ASSESSED	2025 RATE
Real Property:			Real Property:	27%		Real Property:		Real Property:		8299 Real Property	27%
0010 Vacant-Possessory Interest	27%		2020* Airport-Possessory Interest	27%		4020 Agricultural-Possessory Interes	27%	6110/6210 Molybdenum	no change	8499 Personal Property	27%
0100 Residential Lots	27%		2021* Entertainment Possessory Interest	27%		4107 Sprinker Irrigated Land	27%	6120/6220 Precious Metals	no change	8252/8452 Renewable Energy	27%
0200 Commercial Lots	27%		2022* Recreation Possessory Intterest	27%		4117 Flood Irrigated Land	27%	6130/6230 Base Metals	no change		
0300 Industrial Lots	27%		2023* Other Comm Possessory Interest	27%		4127 Dry Farm Land	27%	6140/6240 Strategic Minerals	no change		
0400 PUD Lots	27%		2112/2212 Merchandising	27%		4137 Meadow Hay Land	27%	6150/6250 Oil Shale/Retort	no change		
0510 < 1.0 Acre	27%		2115/2215 Lodging	27%		4147 Grazing Land	27%	Personal Property:			
0520 1.0 Acre but < 5.0 Acres	27%		2117/2217 Renewable Energy	27%		4157 Orchard Land	27%	6410 Molybdenum	27%		
0530 5.0 Acres but < 10.0 Acres	27%		2120/2220 Offices	27%		4167 Farm/Ranch Waste Land	27%	6420 Presious Metals	27%		
0540 10.0 Acres but < 35.0 Acres	27%		2125/2225 Recreation	27%		4177 Forest Land	27%	6430 Mase Metals	27%		
0550 35.0 Acres but < 100.0 Acres	27%		2127/2227 Limited Gaming	27%		4279 Farm/Ranch Support Bldgs.	27%	6440 Strategic Minerals	27%		
0560 100.0 Acres +	27%		2130/2230 Special Purpose	27%		4180/4280 All Other Agricultural	27%	6450 Oil Shale/Retort	27%		
0600 Minor Structures	27%		2135/2235 Warehouse/Storage	27%		Personal Property:					
0700 Non-minor Structures	27%		2140/2240 Multi-Use	27%		4410 Agribusiness Personal Property	27%	**OIL AND GAS**	**2025 RATE**	**EXEMPT**	**2025 RATE**
			2245** Commercial condominiums	27%				Real Property:		Real Property:	School/LG
			2150/2250 Partially Exempt (Tax. Part)	27%				7110/7210 Producing Oil/Primary	87.5%	Federal	
			Personal Property:					7120/7220 Producing Oil/Secondary	75%	9110/9210 Residential	7.05%/6.25%
			1410 Residential Personal Property	27%				7130/7230 Producing Gas/Primary	87.5%	9119/9219 Non-residential	27%
			2040 Comm PP Possessory Interest	27%				7140/7240 Producing Gas/Secondary	75%	State	
			2405 Ltd Gaming Personal Property	27%				7145/7245 Producing CO2	87.5%	9120/9220 Residential	7.05%/6.25%
			2410 Other Personal Property	27%				7147/7247 Producing Helium	87.5%	9129/9229 Non-residential	27%
			2412 Lodging Personal Property	27%				7150/7250 Oil Shale/In-Situ	75%	County	
			2415 Renewable Energy Pers. Prop.	27%				7155/7255 Natural Gas Liquids	87.5%	9130/9230 Residential	7.05%/6.25%
RESIDENTIAL	**2025 RATE**	**Value adjustment**				**NATURAL RESOURCES**	**2025 RATE**	and/or Oil and Gas Condensate		9139/9239 Non-residential	27%
Real Property:	School/LG					Real Property:		Personal Property:		Political Subdivision	
1020* Residential Possessory Interes	7.05%/6.25%		**INDUSTRIAL**	**2025 RATE**		5110/5210 Coal	27%	7410 Producing Oil/Primary	27%	9140/9240 Residential	7.05%/6.25%
1112/1212 Single Family Residence	7.05%/6.25%		Real Property:			5120/5220 Earth/Stone Products	27%	7420 Producing Oil/Secondary	27%	9149/9249 Non-residential	27%
4277 Farm/Ranch Residence	7.05%/6.25%		3020* Industrial Possessory Interest	27%		5140/5240 Nonprod. Pat. Mining		7430 Producing Gas/Primary	27%	Religious Purposes	
1115/1215 Duplexes-Triplexes	7.05%/6.25%		3112/3212 Contracting/Service	27%		Claim	27%	7440 Producing Gas/Secondary	27%	9150/9250 Residential	7.05%/6.25%
1120/1220 Multi-Units (4-8)	7.05%/6.25%		3115/3215 Manuf/Processing	27%		5250 Nonprod. Unpat. Mining Claim		7445 Producing CO2	27%	9159/9259 Non-residential	27%
1125/1225 Multi-Units (9+)	7.05%/6.25%		3120/3220 Refining/Milling	27%		Imps.	27%	7447 Producing Helium	27%	Private Schools	
1230** Condominiums	7.05%/6.25%		3125/3225 Fefining/Petroleum	27%		5170 Severed Mineral Interest	27%	7450 Oil Shale/In-Situ	27%	9160/9260 Residential	7.05%/6.25%
1135/1235 Manufactured Housing	7.05%/6.25%		3230** Industrial Condominiums	27%		Personal Property:		7455 Natural Gas Liquids	27%	9169/9269 Non-residential	27%
1145/1245 Parsonages	7.05%/6.25%		Personal Property:			5410 Coal	27%	and/or Oil and Gas Condensate		Charitable	
4278 Farm/Ranch Mfd. Homes	7.05%/6.25%		3040 Industrial PP - Possessory Interest	27%		5420 Earth/Stone Products	27%	7460 Pipeline Gather/TransDist.	27%	9170/9270 Residential	7.05%/6.25%
1140/1240 Mfd. Housing Parks	7.05%/6.25%		3410 Industrial Personal Property	27%		5440 Nonprod. Pat. Mining Claim	27%	Systems		9179/9279 Non-residential	27%
1150/1250 Partially Exempt	7.05%/6.25%					5450 Nonprod. Unpat. Mining Claim	27%	7470 Oil/Gas Rotary Drill Rigs	27%	All Other	
1177/1277 Property Not Integral to	7.05%/6.25%									9190/9290 Residential	7.05%/6.25%
Ag Operation										9199/9299 Non-residential	27%
1278 Mfd. Home Not Integral to Ag	7.05%/6.25%										
			* The value listed represents the possessory interest value of land and improvements.							**Agricultural Exempt**	
Note: School Rate/Local Gov Rate			** The value listed represents a total value of the property: land and improvements.							Personal Property:	
Rates assume an actual value growth rate of <= 5%										9410 CEA facilities	27%%
										9420 EV Charging Stations	27%%