

TRANSPORTATION DEVELOPMENT TAX RATE SCHEDULE

Land Use Category	ITE Code	Unit*	Rates 7/1/2022 - 6/30/2023
Residential			
Single Family Detached	210	/dwelling unit	\$9,998
Apartment	220	/dwelling unit	\$6,542
Residential Condominium/Townhouse	230	/dwelling unit	\$5,981
Manufactured Housing (in Park)	240	/dwelling unit	\$5,003
Assisted Living	254	/bed	\$3,091
Continuing Care Retirement	255	/unit	\$3,125
Recreational			
Park	411	/acre	\$1,677
Golf Course	430	/hole	\$17,773
Golf Driving Range	432	/tee	\$14,062
Multipurpose Recreational/Arcade	435	/T.S.F.G.F.A.	\$3,131
Bowling Alley	437	/lane	\$1,018
Multiplex Movie Theater	445	/screen	\$140,431
Health/Fitness Club	492	/T.S.F.G.F.A.	\$9,847
Recreation/Community Center	495	/T.S.F.G.F.A.	\$11,613
Institutional/Medical			
Elementary School (Public)	520	/student	\$482
Middle/Junior High School (Public)	522	/student	\$547
High School (Public)	530	/student	\$752
Private School (K-12)	536	/student	\$558
Junior College	540	/student	\$787
University/College	550	/student	\$1,303
Church	560	/T.S.F.G.F.A.	\$4,141
Day Care Center/Preschool	565	/student	\$1,542
Library	590	/T.S.F.G.F.A.	\$19,428
Hospital	610	/bed	\$3,939
Nursing Home	620	/bed	\$1,354
Clinic	630	/T.S.F.G.F.A.	\$28,099
Commercial/Services			
Hotel/Motel	310	/room	\$2,839
Building Materials/Lumber	812	/T.S.F.G.F.A.	\$9,981
Free-Standing Discount Superstore with Groceries	813	/T.S.F.G.F.A.	\$19,078
Specialty Retail Center	814	/T.S.F.G.L.A.	\$13,268
Free-Standing Discount Store without Groceries	815	/T.S.F.G.F.A.	\$20,473
Hardware/Paint Store	816	/T.S.F.G.F.A.	\$16,658
Nursery/Garden Center	817	/T.S.F.G.F.A.	\$11,796
Shopping Center	820	/T.S.F.G.L.A.	\$13,731
Factory Outlet Center	823	/T.S.F.G.F.A.	\$10,770
New Car Sales	841	/T.S.F.G.F.A.	\$15,463
Automobile Parts Sales	843	/T.S.F.G.F.A.	\$14,892
Tire Superstore	849	/T.S.F.G.F.A.	\$11,700
Supermarket	850	/T.S.F.G.F.A.	\$27,679
Convenience Market (24-hour)	851	/T.S.F.G.F.A.	\$32,616
Convenience Market with Fuel Pump	853	/V.F.P.	\$31,319
Wholesale Market	860	/T.S.F.G.F.A.	\$7,961
Discount Club	861	/T.S.F.G.F.A.	\$21,493
Home Improvement Superstore	862	/T.S.F.G.F.A.	\$8,007

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Electronics Superstore	863	/T.S.F.G.F.A.	\$11,077
Office Supply Superstore	867	/T.S.F.G.F.A.	\$14,892
Pharmacy/Drugstore without Drive-Thru Window	880	/T.S.F.G.F.A.	\$14,892
Pharmacy/Drugstore with Drive-Thru Window	881	/T.S.F.G.F.A.	\$14,892
Furniture Store	890	/T.S.F.G.F.A.	\$1,880
Bank/Savings: Walk-in	911	/T.S.F.G.F.A.	\$30,832
Bank/Savings: Drive-in	912	/T.S.F.G.F.A.	\$32,616
Quality Restaurant (not a chain)	931	/T.S.F.G.F.A.	\$29,603
High Turnover, Sit-Down Restaurant (chain or stand alone)	932	/T.S.F.G.F.A.	\$24,833
Fast Food Restaurant (No Drive-Thru)	933	/T.S.F.G.F.A.	\$32,616
Fast Food Restaurant (With Drive-Thru)	934	/T.S.F.G.F.A.	\$32,616
Drive-Thru Restaurant (No Seating)	935	/T.S.F.G.F.A.	\$32,616
Drinking Place/Bar	936	/T.S.F.G.F.A.	\$26,683
Quick Lubrication Vehicle Shop	941	/Service Stall	\$22,813
Automobile Care Center	942	/T.S.F.G.L.A.	\$15,499
Gasoline/Service Station (no Market or Car Wash)	944	/V.F.P.	\$19,570
Gasoline/Service Station (with Market and Car Wash)	946	/V.F.P.	\$19,570
Office			
General Office Building	710	/T.S.F.G.F.A.	\$10,494
Medical-Dental Office Building	720	/T.S.F.G.F.A.	\$35,555
Government Office Building	730	/T.S.F.G.F.A.	\$69,625
U.S. Post Office	732	/T.S.F.G.F.A.	\$89,258
Office Park	750	/T.S.F.G.F.A.	\$13,877
Port/Industrial			
Truck Terminal	030	/T.S.F.G.F.A.	\$5,334
General Light Industrial	110	/T.S.F.G.F.A.	\$7,093
General Heavy Industrial	120	/T.S.F.G.F.A.	\$1,526
Manufacturing	140	/T.S.F.G.F.A.	\$3,903
Warehouse	150	/T.S.F.G.F.A.	\$5,010
Mini-Warehouse	151	/T.S.F.G.F.A.	\$2,598
Utilities	170	/T.S.F.G.F.A.	\$6,742

* Abbreviations used in the "Unit" column:

T.S.F.G.F.A. = Thousand Square Feet Gross Floor Area

T.S.F.G.L.A. = Thousand Square Feet Gross Leasable Area

V.F.P. = Vehicle Fueling Position

Note: all index adjustments per 3.17.050F