

# TRANSPORTATION DEVELOPMENT TAX RATE SCHEDULE

Land Use Category	ITE Code	Unit*	Rates 7/1/2024 - 6/30/2025
<b>Residential</b>			
Single Family Detached	210	/dwelling unit	\$11,478
Apartment	220	/dwelling unit	\$7,510
Residential Condominium/Townhouse	230	/dwelling unit	\$6,866
Manufactured Housing (in Park)	240	/dwelling unit	\$5,744
Assisted Living	254	/bed	\$3,549
Continuing Care Retirement	255	/unit	\$3,588
<b>Recreational</b>			
Park	411	/acre	\$1,925
Golf Course	430	/hole	\$20,403
Golf Driving Range	432	/tee	\$16,143
Multipurpose Recreational/Arcade	435	/T.S.F.G.F.A.	\$3,594
Bowling Alley	437	/lane	\$1,168
Multiplex Movie Theater	445	/screen	\$161,212
Health/Fitness Club	492	/T.S.F.G.F.A.	\$11,304
Recreation/Community Center	495	/T.S.F.G.F.A.	\$13,332
<b>Institutional/Medical</b>			
Elementary School (Public)	520	/student	\$553
Middle/Junior High School (Public)	522	/student	\$628
High School (Public)	530	/student	\$863
Private School (K-12)	536	/student	\$641
Junior College	540	/student	\$903
University/College	550	/student	\$1,495
Church	560	/T.S.F.G.F.A.	\$4,754
Day Care Center/Preschool	565	/student	\$1,771
Library	590	/T.S.F.G.F.A.	\$22,303
Hospital	610	/bed	\$4,522
Nursing Home	620	/bed	\$1,554
Clinic	630	/T.S.F.G.F.A.	\$32,257
<b>Commercial/Services</b>			
Hotel/Motel	310	/room	\$3,260
Building Materials/Lumber	812	/T.S.F.G.F.A.	\$11,458
Free-Standing Discount Superstore with Groceries	813	/T.S.F.G.F.A.	\$21,902
Specialty Retail Center	814	/T.S.F.G.L.A.	\$15,231
Free-Standing Discount Store without Groceries	815	/T.S.F.G.F.A.	\$23,502
Hardware/Paint Store	816	/T.S.F.G.F.A.	\$19,123
Nursery/Garden Center	817	/T.S.F.G.F.A.	\$13,542
Shopping Center	820	/T.S.F.G.L.A.	\$15,763
Factory Outlet Center	823	/T.S.F.G.F.A.	\$12,363
New Car Sales	841	/T.S.F.G.F.A.	\$17,751
Automobile Parts Sales	843	/T.S.F.G.F.A.	\$17,096
Tire Superstore	849	/T.S.F.G.F.A.	\$13,431
Supermarket	850	/T.S.F.G.F.A.	\$31,776
Convenience Market (24-hour)	851	/T.S.F.G.F.A.	\$37,442
Convenience Market with Fuel Pump	853	/V.F.P.	\$35,953
Wholesale Market	860	/T.S.F.G.F.A.	\$9,139
Discount Club	861	/T.S.F.G.F.A.	\$24,674
Home Improvement Superstore	862	/T.S.F.G.F.A.	\$9,192

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Electronics Superstore	863	/T.S.F.G.F.A.	\$12,716
Office Supply Superstore	867	/T.S.F.G.F.A.	\$17,096
Pharmacy/Drugstore without Drive-Thru Window	880	/T.S.F.G.F.A.	\$17,096
Pharmacy/Drugstore with Drive-Thru Window	881	/T.S.F.G.F.A.	\$17,096
Furniture Store	890	/T.S.F.G.F.A.	\$2,158
Bank/Savings: Walk-in	911	/T.S.F.G.F.A.	\$35,395
Bank/Savings: Drive-in	912	/T.S.F.G.F.A.	\$37,442
Quality Restaurant (not a chain)	931	/T.S.F.G.F.A.	\$33,984
High Turnover, Sit-Down Restaurant (chain or stand alone)	932	/T.S.F.G.F.A.	\$28,507
Fast Food Restaurant (No Drive-Thru)	933	/T.S.F.G.F.A.	\$37,442
Fast Food Restaurant (With Drive-Thru)	934	/T.S.F.G.F.A.	\$37,442
Drive-Thru Restaurant (No Seating)	935	/T.S.F.G.F.A.	\$37,442
Drinking Place/Bar	936	/T.S.F.G.F.A.	\$30,632
Quick Lubrication Vehicle Shop	941	/Service Stall	\$26,189
Automobile Care Center	942	/T.S.F.G.L.A.	\$17,792
Gasoline/Service Station (no Market or Car Wash)	944	/V.F.P.	\$22,466
Gasoline/Service Station (with Market and Car Wash)	946	/V.F.P.	\$22,466
<b>Office</b>			
General Office Building	710	/T.S.F.G.F.A.	\$12,047
Medical-Dental Office Building	720	/T.S.F.G.F.A.	\$40,817
Government Office Building	730	/T.S.F.G.F.A.	\$79,928
U.S. Post Office	732	/T.S.F.G.F.A.	\$102,466
Office Park	750	/T.S.F.G.F.A.	\$15,931
<b>Port/Industrial</b>			
Truck Terminal	030	/T.S.F.G.F.A.	\$6,124
General Light Industrial	110	/T.S.F.G.F.A.	\$8,142
General Heavy Industrial	120	/T.S.F.G.F.A.	\$1,752
Manufacturing	140	/T.S.F.G.F.A.	\$4,481
Warehouse	150	/T.S.F.G.F.A.	\$5,751
Mini-Warehouse	151	/T.S.F.G.F.A.	\$2,982
Utilities	170	/T.S.F.G.F.A.	\$7,739

\* 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