## 2025 Class Codes

\*commercial class 4 is in blue\* \*\*exempt codes are in red\* \*new class codes are in purple\*

class 12 tax rates are available after they are calculated in June-July

## \*Effective Tax Rate

The 2025 legislature implemented a tiered tax rate structure for residential and commercial property as follows:

\* Residential, first \$400,000 of market value, 0.76% market value \$400,001 - \$1.5M, 1.1% market value > \$1.5M, 2.2%

\* Commercial, first \$400,000 of market value, 1.4% market value > \$400,001, 1.89%

Property Type is provided to help identify which class codes to include in **Special Assessment setups** that apply to one or more specific property types.

Mileage is neither Real nor Personal property, it is Operating property, and is not subject to special assessment charges.

The tiered tax rates are applied by calculating an effective tax rate for each individual property based upon its overall market value. The effective tax rate is determined by calculating the taxable value for each tier of market value, summing the tiers to arrive at a total taxable value and then dividing the total taxable value by the total market value for each property.

Property Type	CLASS CODE	DESCRIPTION	TAX CLASS	TAXABLE PERCENT	Tax Rate Multiplier
n/a	8111	Net Proceeds	1	100.00%	
n/a	8112	Royalties (Pursuant 15-23-505 MCA)	1	100.00%	
n/a	8131	Gross Proceeds of Coal Mines (15-23-703 MCA)	2	45.00%	
n/a	8151	Gross Proceeds of Metal Mines	2	3.00%	
Real	1101	Tillable Irrigated Land	3	2.05%	
Real	1151	Exempt Tillable Irrigated Land	3	0.00%	
Real	1155	Exempt TP Irrigated Land	3	0.00%	
Real	1301	Specialty Crop	3	2.05%	
Real Real	1351	Exempt Specialty Crop	3	0.00%	
Real	1401 1451	Tillable Non-Irrigated Land/Summer/Fallow  Exempt Tillable Non-Irrigated Land/Summer Fallow	3 3	2.05% 0.00%	
Real	1451	Exempt TP Summer Fallow	3	0.00%	
Real	1501	Tillable/Non-Irrigated/Continuously Cropped	3	2.05%	
Real	1551	Exempt Tillable/Non-Irrigated/Continuously Cropped	3	0.00%	
Real	1555	Exempt TP Continuously Cropped	3	0.00%	
Real	1601	Grazing Land	3	2.05%	
Real	1651	Exempt Grazing Land	3	0.00%	
Real	1655	Exempt TP Grazing Land	3	0.00%	
Real	1701	Non-Qualified Ag Land 20-160 Acres	3	14.35%	7
Real	1751	Exempt Non-Qualified Ag Land 20-160 acres	3	0.00%	
Real	1755	Exempt TP Non-Qualified Ag Land 20-160 acres	3	0.00%	
Real	1801	Wild Hay Land	3	2.05%	
Real	1851	Exempt Wild Hay Land	3	0.00%	
Real	1855	Exempt TP Non-Irrigated Hay Land	3	0.00%	
Real	2001	1 Acre Farmstead - Ag 15-7-202(1)(c)(ii), MCA	3	2.05%	
Real	2032	Property Tax Asst. Farmstead 80% reduction	3	0.41%	20%
Real	2035	Property Tax Asst. Farmstead 50% reduction	3	1.03%	50%
Real	2037	Property Tax Asst. Farmstead 30% reduction	3	1.44%	70%
Real	2040	MDV Farmstead Exempt	3	0.00%	
Real	2042	MDV Farmstead 80% reduction	3	0.41%	20%
Real	2043	MDV Farmstead 70% reduction	3	0.62%	30%
Real	2045	MDV Farmstead 50% reduction	3	1.03%	50%
Real	2118	Nonproductive Patented Mining Claim	3	2.05%	
Real	2149	Exempt Nonproductive Patented Mining Claims	3	0.00%	
Real	2151	Exempt Agricultural Land	3	0.00%	
Real	2156	Exempt Navigable River Ag. Land	3	0.00%	
Real	2157	Exempt Navigable River Non-Qual. Ag. Land	3	0.00%	
Real	2002	1 Acre Bldg. Site On Non-Qualified Ag Land	4	*ETR	
Real	2003	1 Acre Bldg. Site - Forest Land Value Tax Asst; Exempt Portion of the Land Value (15-6-240, MCA)	4	*ETR	
Real Real	2094 2101	Tract Land	4	0.00%	
Real	2107	Commercial Tract Land	4	*ETR *ETR	
Real	2127	Multifamily Tract Land	4	*ETR	
Real	2132	Property Tax Asst. Land 80% reduction	4	*ETR	20%
Real	2135	Property Tax Asst. Land 50% reduction	4	*ETR	50%
Real	2137	Property Tax Asst. Land 30% reduction	4	*ETR	70%
Real	2140	MDV Land Exempt	4	0.00%	1070
Real	2141	MDV Land 80% reduction	4	*ETR	20%
Real	2142	MDV Land 70% reduction	4	*ETR	30%
Real	2143	MDV Land 50% reduction	4	*ETR	50%
Real	2150	Exempt Res./Sub. Land/1 Acre Farmstead	4	0.00%	
Real	2153	Exempt Commercial Land	4	0.00%	
Real	2154	Exempt Industrial Land	4	0.00%	
Real	2155	Exempt Deeded R/W Land	4	0.00%	
Real	2159	Exempt Navigable River Tract Land	4	0.00%	
Real	2160	Designated Open Space Land	4	0.00%	
Real	2166	Exempt TP Commercial Land	4	0.00%	
Real	2167	Exempt TP Residential Land	4	0.00%	
Real	2168	Exempt TP Ag Land (including Farmstead, NPPMC, Right of Way, NavRivAg and NavRivNQ)	4	0.00%	
Real	2201	Residential City/Town Lots	4	*ETR	

as of 7/14/2025 1 of 15

	CLASS		TAX	TAXABLE	Tax Rate
Property Type	CODE	DESCRIPTION	CLASS	PERCENT	Multiplier
Real	2207	Commercial City/Town Lots	4	*ETR	
Real	2227	Multifamily City/Town Lots	4	*ETR	
Real	2311	Golf Course Land	4	*ETR	50%
Real Real	2610 2611	Leased Land-Tower site	4	*ETR	
Real	3109	Industrial Land Improvements on Ag/Forest Land/(Multijurisdictional Districts)	4	*ETR *ETR	
Real	3110	Improvements on Ag Land	4	*ETR	
Real	3111	Improvements on Disparately Owned/Agricultural/Forest Land	4	*ETR	
Real	3112	Improvements on Disparately Owned/Aq/Forest Land (< \$1,500 of annual gross income)	4	*ETR	
Real	3137	Property Tax Asst. Improvements 80% reduction	4	*ETR	20%
Real	3140	Property Tax Asst. Improvements 50% reduction	4	*ETR	50%
Real	3142	Property Tax Asst. Improvements 30% reduction	4	*ETR	70%
Real	3145	MDV Improvements Exempt	4	0.00%	2001
Real	3146	MDV Improvements 80% reduction	4	*ETR	20%
Real Real	3147	MDV Improvements 70% reduction	4	*ETR	30% 50%
Real	3148 3149	MDV Improvements 50% reduction  Exempt Residential/Suburban Improvements	4	*ETR 0.00%	50%
Real	3150	Exempt Commercial Improvements	4	0.00%	
Real	3151	Exempt Ag/Forest Improvements	4	0.00%	
Real	3152	Exempt Industrial Improvements	4	0.00%	
Real	3153	Improvements on Designated Open Space Land	4	0.00%	
Real	3155	Exempt TP Commercial Improvements	4	0.00%	
Real	3200	Residential Historic Property Tax Abatement-Year of construction (15-24-1603, MCA)	4	0.00%	
Real	3201	Residential Historic Property Tax Abatement 1st year (15-24-1603, MCA)	4	0.00%	
Real	3202	Residential Historic Property Tax Abatement 2nd year(15-24-1603, MCA)	4	0.00%	1
Real	3203	Residential Historic Property Tax Abatement 3rd year(15-24-1603, MCA)	4	0.00%	
Real Real	3204	Residential Historic Property Tax Abatement 4th year (15-24-1603, MCA)  Residential Historic Property Tax Abatement 5th year (15-24-1603, MCA)	4	0.00%	
Real	3205 3210	Commercial Historic Property Tax Abatement 5th year (15-24-1603, MCA)  Commercial Historic Property Tax Abatement-Year of construction (15-24-1603, MCA)	4	0.00% 0.00%	
Real	3211	Commercial Historic Property Tax Abatement 1st year (15-24-1603, MCA)	4	0.00%	
Real	3212	Commercial Historic Property Tax Abatement 2nd year (15-24-1603, MCA)	4	0.00%	
Real	3213	Commercial Historic Property Tax Abatement 3rd year(15-24-1603, MCA)	4	0.00%	
Real	3214	Commercial Historic Property Tax Abatement 4th year (15-24-1603, MCA)	4	0.00%	
Real	3215	Commercial Historic Property Tax Abatement 5th year (15-24-1603, MCA)	4	0.00%	
Real	3301	Improvements on Rural Land	4	*ETR	
Real	3307	Improvements on Commercial Tract Land	4	*ETR	
Real	3308	Improvements on Oil Field Site	4	*ETR	
Real	3327	Multifamily Imp. Rural Land	4	*ETR	
Real Real	3355 3400	Exempt TP Improvements  Natural Disaster Improvements	4	0.00% 0.00%	
Real	3400	Solar Exemption Residential Improvements	4	0.00%	
Real	3407	Natural Disaster Commercial Improvements	4	0.00%	
Real	3501	Improvements on Residential City/Town Lots	4	*ETR	
Real	3507	Improvements on Commercial City/Town Lots	4	*ETR	
Real	3510	Expansion of Commercial Imps Year of construction (15-24-1502, MCA)	4	0.00%	
Real	3511	Expansion Of Commercial Imps.1st year (15-24-1502, MCA)	4	0.00%	
Real	3512	Expansion Of Commercial Imps 2nd year (15-24-1502, MCA)	4	0.00%	
Real	3513	Expansion Of Commercial Imps 3rd year (15-24-1502, MCA)	4	0.00%	
Real	3514	Expansion Of Commercial Imps 4th year (15-24-1502, MCA)	4	0.00%	
Real Real	3515 3516	Expansion Of Commercial Imps 5th year (15-24-1502, MCA)  Expansion Of Commercial Imps 6th year 20% (15-24-1502, MCA)	4	0.00%	20%
Real	3516	Expansion of Commercial Imps of the year 40% (15-24-1502, MCA)  Expansion Of Commercial Imps 7th year 40% (15-24-1502, MCA)		*ETR *ETR	40%
Real	3517	Expansion of Commercial Imps 8th year 60% (15-24-1502, MCA)	4	*ETR	60%
Real	3519	Expansion Of Commercial Imps 9th year 80% (15-24-1502, MCA)	4	*ETR	80%
Real	3527	Multifamily Imp. On City/Town Lots	4	*ETR	
Real	3607	Commercial Improvements on Right-of-Way	4	*ETR	
Real	3608	Residential Improvements on Right-of-Way	4	*ETR	
Real	3610	Agricultural Improvements on Right-of-Way	4	*ETR	
Real	3631	Hydraulic Power Works Improvements	4	*ETR	
Real	3671	Golf Course Improvements (15-6-134, MCA)	4	*ETR	50%
Real	3807	1st yr New Industry Improvements (50%) 15-24-1401, MCA	4	*ETR	50%
Real	3808	2nd yr New Industry Improvements (50%) 15-24-1401, MCA	4	*ETR	50% 50%
Real Real	3809 3810	3rd yr New Industry Improvements (50%) 15-24-1401, MCA 4th yr New Industry Improvements (50%) 15-24-1401, MCA	4	*ETR *ETR	50%
Real	3811	5th yr New Industry Improvements (50%) 15-24-1401, MCA	4	*ETR	50%
Real	3812	6th yr New Industry Improvements (60%) 15-24-1401, MCA	4	*ETR	60%
Real	3813	7th yr New Industry Improvements (70%) 15-24-1401, MCA	4	*ETR	70%
Real	3814	8th yr New Industry Improvements (80%) 15-24-1401, MCA	4	*ETR	80%
Real	3815	9th yr New Industry Improvements (90%) 15-24-1401, MCA	4	*ETR	90%
Real	3817	All Industrial Improvements	4	*ETR	
Real	3900	Remodeled Commercial Improvements - Year of Construction 15-24-1501, MCA	4	0.00%	
Real	3901	Remodeled Commercial Improvements - 1st Year after Year of Construction (20%) 15-24-1501, MCA	4	*ETR	20%
Real	3902	Remodeled Commercial Improvements - 2nd Year after Year of Construction (40%) 15-24-1501, MCA	4	*ETR	40%
Real	3903	Remodeled Commercial Improvements - 3rd year after Year of Construction (60%) 15-24-1501, MCA	4	*ETR	60%
Real	3904	Remodeled Commercial Improvements - 4th Year after Year of Construction (80%) 15-24-1501, MCA	4	*ETR	80%
Real	3905	Remodeled Commercial Improvements - 5th Year after Year of Construction 15-24-1501, MCA	4	*ETR	00/
Real	3911	Remodeled Residential Improvements - Year of Construction (0%) 15-24-1501, MCA	4	0.00% *ETD	0% 20%
Real Real	3912 3913	Remodeled Residential Improvements - 1st Year After Year of Construction (20%) 15-24-1501, MCA Remodeled Residential Improvements - 2nd Year After Year of Construction (40%) 15-24-1501, MCA	4	*ETR *ETR	40%
i (Gai		Remodeled Residential Improvements - 2nd Year After Year of Construction (40%) 15-24-1501, MCA  Remodeled Residential Improvements - 3rd Year After Year of Construction (60%) 15-24-1501, MCA	4	*ETR	60%
Real	3914			"FIR	DU%

as of 7/14/2025 2 of 15

Property Type	CLASS CODE	DESCRIPTION	TAX CLASS	TAXABLE PERCENT	Tax Rate Multiplie
Real	3916	Remodeled Residential Improvements - 5th Year After Year of Construction 15-24-1501, MCA	4	*ETR	
Real	3923	Remodeled Commercial Improvements 15-24-1501(4), MCA	4	0.00%	
Real	3924	Remodeled Residential Improvements 15-24-1501(4), MCA	4	0.00%	
Real	3925	Remodeled Ag/Forest Improvements 15-24-1501(4), MCA	4	0.00%	
Real	3926	Commercial Improvements (County Option 20%) 15-24-1501(4), MCA	4	*ETR	20%
Real	3927	Residential Improvements (County Option 20%) 15-24-1501(4), MCA	4	*ETR	20%
Real	3928	Ag/Forest Improvements (County Option 20%) 15-24-1501(4), MCA	4	*ETR	20%
Real	3929	Commercial Improvements (County Option 33.3%) 15-24-1501(4), MCA	4	*ETR	33%
Real	3930	Residential Improvements (County Option 33.3%) 15-24-1501(4), MCA	4	*ETR	33%
Real	3931	Ag/Forest Improvements (County Option 33.3%) 15-24-1501(4), MCA	4	*ETR	33%
Real	3932	Commercial Improvements (County Option 40%) 15-24-1501(4), MCA	4	*ETR	40%
Real	3933	Residential Improvements (County Option 40%) 15-24-1501(4), MCA	4	*ETR	40%
Real	3934	Ag/Forest Improvements (County Option 40%) 15-24-1501(4), MCA	4	*ETR	40%
Real	3935	Commercial Improvements (County Option 50%) 15-24-1501(4), MCA	4	*ETR	50%
Real	3936	Residential Improvements (County Option 50%) 15-24-1501(4), MCA	4	*ETR	50%
Real	3937	Ag/Forest Improvements (County Option 50%) 15-24-1501(4), MCA	4	*ETR	50%
Real	3938	Commercial Improvements (County Option 60%) 15-24-1501(4), MCA	4	*ETR	60%
Real	3939	Residential Improvements (County Option 60%) 15-24-1501(4), MCA	4	*ETR	60%
Real	3940	Ag/Forest Improvements (County Option 60%) 15-24-1501(4), MCA	4	*ETR	60%
Real	3941	Commercial Improvements (County Option 66.7%) 15-24-1501(4), MCA	4	*ETR	67%
Real	3942	Residential Improvements (County Option 66.7%) 15-24-1501(4), MCA	4	*ETR	67%
Real	3943	Ag/Forest Improvements (County Option 66.7%) 15-24-1501(4), MCA	4	*ETR	67%
Real	3944	Commercial Improvements (County Option 80%) 15-24-1501(4), MCA	4	*ETR	80%
Real	3945	Residential Improvements (County Option 80%) 15-24-1501(4), MCA	4	*ETR	80%
Real	3946	Ag/Forest Improvements (County Option 80%) 15-24-1501(4), MCA	4	*ETR	80%
Real	4009	1st yr New Industry Improvements (25%) 15-24-1401, MCA	4	*ETR	25%
Real	4010	2nd yr New Industry Improvements (25%) 15-24-1401, MCA	4	*ETR	25%
Real	4011	3rd yr New Industry Improvements (25%) 15-24-1401, MCA	4	*ETR	25%
Real	4011	4th yr New Industry Improvements (25%) 15-24-1401, MCA	4	*ETR	25%
Real	4013	5th yr New Industry Improvements (25%) 15-24-1401, MCA	4	*ETR	25%
Real	4014	6th yr New Industry Improvements (40%) 15-24-1401, MCA	4	*ETR	40%
Real			4		55%
Real	4015	7th yr New Industry Improvements (55%) 15-24-1401, MCA		*ETR	70%
	4016	8th yr New Industry Improvements (70%) 15-24-1401, MCA	4	*ETR	
Real	4017	9th yr New Industry Improvements (85%) 15-24-1401, MCA	4	*ETR	85%
Real	6150	Penalty Assessment for Failure to Report Under 15-1-303, MCA	4	*ETR	
MH-Personal	6201	Manufactured/Mobile Homes and Related Improvements	4	*ETR	
MH-Personal	6204	Exempt Manufactured/Mobile Homes and Related Improvements 15-6-241, MCA	4	0.00%	
MH-Personal	6219	Other Exempt Manufactured/Mobile Homes and Related Improvements	4	0.00%	
MH-Personal	6220	Manufactured/Mobile Homes and Related Improvements Natural Disaster	4	0.00%	
MH-Personal	6237	Property Tax Asst. Manufactured/Mobile Home and Related Improvements 80% reduction	4	*ETR	20%
MH-Personal	6240	Property Tax Asst. Manufactured/Mobile Home and Related Improvements 50% reduction	4	*ETR	50%
MH-Personal	6242	Property Tax Asst. Manufactured/Mobile Home and Related Improvements 30% reduction	4	*ETR	70%
MH-Personal	6245	MDV Manufactured/Mobile Homes and Related Improvements Exempt	4	0.00%	
MH-Personal	6246	MDV Manufactured/Mobile Homes and Related Improvements 80% reduction	4	*ETR	20%
MH-Personal	6247	MDV Manufactured/Mobile Homes and Related Improvements 70% reduction	4	*ETR	30%
MH-Personal	6248	MDV Manufactured/Mobile Homes and Related Improvements 50% reduction	4	*ETR	50%
MH-Personal	6255	Exempt TP Manufactured/Mobile Homes and Related Improvements	4	0.00%	
Real	6422	Ag Processing Facility Imps Exemption (15-6-220, MCA)	4	0.00%	
Real	8414	Cellular Telephone Real Property	4	*ETR	
Real	8424	Centrally Assessed Class 4 Real Property	4	*ETR	
Real	2109	Locally Assessed Co-op Tract Land	5	3.00%	
Personal	2161	1st yr Alternative Renewable Energy Small Elec Generation Mach & Equip Exemption (15-6-225, MCA)	5	0.00%	
Personal	2162	2nd yr Alternative Renewable Energy Small Elec Generation Mach & Equip Exemption (15-6-225, MCA)	5	0.00%	
Personal	2163	3rd yr Alternative Renewable Energy Small Elec Generation Mach & Equip Exemption (15-6-225, MCA)	5	0.00%	
Personal	2164	4th yr Alternative Renewable Energy Small Elec Generation Mach & Equip Exemption (15-6-225, MCA)	5	0.00%	
Personal	2165	5th yr Alternative Renewable Energy Small Elec Generation Mach & Equip Exemption (15-6-225, MCA)	5	0.00%	
Real	2209	Locally Assessed Co-op/City/Town Lots	5	3.00%	
Real	2615	Locally Assessed Co-op Ind. Land	5	3.00%	
Real	2652	Research and Development Land	5	3.00%	
Real	3309	Improvements on Locally Assessed/Co-op Tract Land			
		Improvements on Locally Assessed Co-op City/Town Lot	5	3.00%	
Real	3509	, , ,	5	3.00%	<b> </b>
Real	3609	Locally Assessed Co-op Improvements on Right-of-Way	5	3.00%	-
Real	3818	Research and Development Firm Improvements	5	3.00%	=00/
Real	3819	1st yr New and Expanding Industry Research and Development (50%) 15-24-1402, MCA	5	1.50%	50%
Real	3820	2nd yr New and Expanding Industry Research and Development (50%) 15-24-1402, MCA	5	1.50%	50%
Real	3821	3rd yr New and Expanding Industry Research and Development (50%) 15-24-1402, MCA	5	1.50%	50%
Real	3822	4th yr New and Expanding Industry Research and Development (50%) 15-24-1402, MCA	5	1.50%	50%
Real	3823	5th yr New and Expanding Industry Research and Development (50%) 15-24-1402, MCA	5	1.50%	50%
Real	3824	6th yr New and Expanding Industry Research and Development (60%) 15-24-1402, MCA	5	1.80%	60%
Real	3825	7th yr New and Expanding Industry Research and Development (70%) 15-24-1402, MCA	5	2.10%	70%
Real	3826	8th yr New and Expanding Industry Research and Development (80%) 15-24-1402, MCA	5	2.40%	80%
Real	3827	9th yr New and Expanding Industry Research and Development (90%) 15-24-1402, MCA	5	2.70%	90%
Real	3828	Improvements on Locally Assessed Co-op Industrial Land	5	3.00%	
Real	3855	Air and Water Pollution Control Improvements	5	3.00%	
Real	3856	Air and Water Pollution Control and Carbon Capture Improvements Exemption	5	0.00%	
rsonal or Operating	3870	Yr 1 Class 5 exempt fiber optic or coaxial cable installed after July 1, 2021	5	0.00%	
rsonal or Operating	3871	Yr 2 Class 5 exempt fiber optic or coaxial cable installed after July 1, 2021  Yr 2 Class 5 exempt fiber optic or coaxial cable installed after July 1, 2021			
rsonal or Operating			5	0.00%	<b>—</b>
	3872	Yr 3 Class 5 exempt fiber optic or coaxial cable installed after July 1, 2021	5	0.00%	
	0070				
ersonal or Operating ersonal or Operating	3873 3874	Yr 4 Class 5 exempt fiber optic or coaxial cable installed after July 1, 2021 Yr 5 Class 5 exempt fiber optic or coaxial cable installed after July 1, 2021	<u>5</u>	0.00% 0.00%	

as of 7/14/2025 3 of 15

Property Type	CLASS	DESCRIPTION	TAX CLASS	TAXABLE PERCENT	Tax Rate Multiplie
Personal or Operating	3876	Yr 7 Class 5 fiber optic or coaxial cable installed after July 1, 2021	5	1.20%	40%
Personal or Operating	3877	Yr 8 Class 5 fiber optic or coaxial cable installed after July 1, 2021	5	1.80%	60%
Personal or Operating	3878	Yr 9 Class 5 fiber optic or coaxial cable installed after July 1, 2021	5	2.40%	80%
Real	3906	Remodeled Research and Development Improvements - Year of Construction (0%) 15-24-1501 or 15-24-1502, MCA	5	0.00%	
Real	3907	Remodeled Research and Development Improvements - First Year After Year of Construction (20%) 15-24-1501 or 15-24-1502, MCA	5	0.60%	20%
Real	3908	Remodeled Research and Development Improvements - Second Year After Year of Construction (40%) 15-24-1501 or 15-24-1502, MCA	5	1.20%	40%
Real	3909	Remodeled Research and Development Improvements - Third Year After Year of Construction (60%) 15-24-1501 or 15-24-1502, MCA	5	1.80%	60%
Real	3910	Remodeled Research and Development Improvements - Fourth Year After Year of Construction (80%) 15-24-1501 or 15-24-1502, MCA	5	2.40%	80%
Personal	4018	1st yr New and Expanding Industry Research and Development Machinery, Equipment and Other Personal Property (50%) 15-24-1402	5	0.75%	25%
Personal	4019	2nd yr New and Expanding Industry Research and Development Machinery, Equipment and Other Personal Property (50%) 15-24-1402	5	0.75%	25%
Personal	4020	3rd yr New and Expanding Industry Research and Development Machinery, Equipment and Other Personal Property (50%) 15-24-1402	5	0.75%	25%
Personal	4021	4th yr New and Expanding Industry Research and Development Machinery, Equipment and Other Personal Property (50%) 15-24-1402	5	0.75%	25%
Personal	4022	5th yr New and Expanding Industry Research and Development Machinery, Equipment and Other Personal Property (50%) 15-24-1402	5	0.75%	25%
Personal	4023	6th yr New and Expanding Industry Research and Development Machinery, Equipment and Other Personal Property (50%) 15-24-1402	5	1.20%	40%
Personal	4024	7th yr New and Expanding Industry Research and Development Machinery, Equipment and Other Personal Property (50%) 15-24-1402	5	1.65%	55%
Personal	4025	8th yr New and Expanding Industry Research and Development Machinery, Equipment and Other Personal Property (50%) 15-24-1402	5	2.10%	70%
Personal	4026	9th yr New and Expanding Industry Research and Development Machinery, Equipment and Other Personal Property (50%) 15-24-1402	5	2.55%	85%
Real	4027	1st yr New and Expanding Industry Research and Development (25%) 15-24-1402, MCA	5	0.75%	25%
Real	4028	2nd yr New and Expanding Industry Research and Development 25%) 15-24-1402, MCA	5	0.75%	25%
Real	4029	3rd yr New and Expanding Industry Research and Development (25%) 15-24-1402, MCA	5	0.75%	25%
Real	4030	4th yr New and Expanding Industry Research and Development (25%) 15-24-1402, MCA	5	0.75%	25%
Real	4031	5th yr New and Expanding Industry Research and Development (25%) 15-24-1402, MCA	5	0.75%	25%
Real	4032	6th yr New and Expanding Industry Research and Development (40%) 15-24-1402, MCA	5	1.20%	40%
Real	4033	7th yr New and Expanding Industry Research and Development (55%) 15-24-1402, MCA	5	1.65%	55%
Real	4034	8th yr New and Expanding Industry Research and Development (70%) 15-24-1402, MCA	5	2.10%	70%
Real	4035	9th yr New and Expanding Industry Research and Development (85%) 15-24-1402, MCA	5	2.55%	85%
Operating	4036	1st yr Rural Electric and Telephone Co-op Mileage NEI 25% (15-24-1402)	5	0.75%	25%
Operating	4037	2nd yr Rural Electric and Telephone Co-op Mileage NEI 25% (15-24-1402)	5	0.75%	25%
Operating	4038	3rd yr Rural Electric and Telephone Co-op Mileage NEI 25% (15-24-1402)	5	0.75%	25%
Operating	4039	4th yr Rural Electric and Telephone Co-op Mileage NEI 25% (15-24-1402)	5	0.75%	25%
Operating	4040	5th yr Rural Electric and Telephone Co-op Mileage NEI 25% (15-24-1402)	5	0.75%	25%
Operating	4041	6th yr Rural Electric and Telephone Co-op Mileage NEI 40% (15-24-1402)	5	1.20%	40%
Operating	4042	7th yr Rural Electric and Telephone Co-op Mileage NEI 55% (15-24-1402)	5	1.65%	55%
Operating	4043	8th yr Rural Electric and Telephone Co-op Mileage NEI 70% (15-24-1402)	5	2.10%	70%
Operating	4044	9th yr Rural Electric and Telephone Co-op Mileage NEI 85% (15-24-1402)	5	2.55%	85%
Real	4045	1st yr Rural Electric and Telephone Co-op Situs NEI 25% (15-24-1402)	5	0.75%	25%
Real	4046	2nd yr Rural Electric and Telephone Co-op Situs NEI 25% (15-24-1402)	5	0.75%	25%
Real	4047	3rd yr Rural Electric and Telephone Co-op Situs NEI 25% (15-24-1402)	5	0.75%	25%
Real	4048	4th yr Rural Electric and Telephone Co-op Situs NEI 25% (15-24-1402)	5	0.75%	25%
Real	4049	5th yr Rural Electric and Telephone Co-op Situs NEI 25% (15-24-1402)	5	0.75%	25%
Real	4050	6th yr Rural Electric and Telephone Co-op Situs NEI 40% (15-24-1402)	5	1.20%	40%
Real	4051	7th yr Rural Electric and Telephone Co-op Situs NEI 55% (15-24-1402)	5	1.65%	55%
Real	4052	8th yr Rural Electric and Telephone Co-op Situs NEI 70% (15-24-1402)	5	2.10%	70%
Real	4053	9th yr Rural Electric and Telephone Co-op Situs NEI 85% (15-24-1402)	5	2.55%	85%
Personal	4054	1st yr Rural Electric and Telephone Co-op Personal NEI 25% (15-24-1402)	5	0.75%	25%
Personal	4055	2nd yr Rural Electric and Telephone Co-op Personal NEI 25% (15-24-1402)	5	0.75%	25%
Personal	4056	3rd yr Rural Electric and Telephone Co-op Personal NEI 25% (15-24-1402)	5	0.75%	25%
Personal	4057	4th yr Rural Electric and Telephone Co-op Personal NEI 25% (15-24-1402)	5	0.75%	25%
Personal	4058	5th yr Rural Electric and Telephone Co-op Personal NEI 25% (15-24-1402)	5	0.75%	25%
Personal	4059	6th yr Rural Electric and Telephone Co-op Personal NEI 40% (15-24-1402)	5	1.20%	40%
Personal	4060	7th yr Rural Electric and Telephone Co-op Personal NEI 55% (15-24-1402)	5	1.65%	55%
Personal	4061	8th yr Rural Electric and Telephone Co-op Personal NEI 70% (15-24-1402)	5	2.10%	70%
Personal	4062	9th yr Rural Electric and Telephone Co-op Personal NEI 85% (15-24-1402)	5	2.55%	85%
Personal	6314	Locally Assessed Telephone and Electrical Co-op Furniture and Fixtures	5	3.00%	
Personal	6410	Research and Development Machinery, Equipment and Other Personal Property	5	3.00%	
Personal	6411	1st yr New and Expanding Industry Research and Development Machinery, Equipment and Other Personal Property (50%) 15-24-1402	5	1.50%	50%
Personal	6412	2nd yr New and Expanding Industry Research and Development Machinery, Equipment and Other Personal Property (50%) 15-24-1402, MCA	5	1.50%	50%
Personal	6413	3rd yr New and Expanding Industry Research and Development Machinery, Equipment and Other Personal Property (50%) 15-24-1402	5	1.50%	50%
Personal	6414	4th yr New and Expanding Industry Research and Development Machinery, Equipment and Other Personal Property (50%) 15-24-1402, MCA	5	1.50%	50%
Personal	6415	5th yr New and Expanding Industry Research and Development Machinery, Equipment and Other Personal Property (50%) 15-24-1402, MCA	5	1.50%	50%
Personal	6416	6th yr New and Expanding Industry Research and Development Machinery Equipment and Other Personal Property (60%) 15-24-1402, MCA	5	1.80%	60%

as of 7/14/2025 4 of 15

Property Type	CLASS CODE	DESCRIPTION	TAX CLASS	TAXABLE PERCENT	Tax Rate Multiplie
Personal	6417	7th yr New and Expanding Industry Research and Development Machinery, Equipment and Other Personal Property (70%) 15-24-1402, MCA	5	2.10%	70%
Personal	6418	8th yr New and Expanding Industry Research and Development Machinery, Equipment and Other Personal Property (80%) 15-24-1402, MCA	5	2.40%	80%
Personal	6419	9th yr New and Expanding Industry Research and Development Machinery, Equipment and Other Personal Property (90%) 15-24-1402, MCA	5	2.70%	90%
Personal	6551	Locally Assessed RTA and REA Co-op Personal Property	5	3.00%	
Personal	6554	Locally Assessed Intra-County Co-op Lines	5	3.00%	
Personal	6555	Other Property of Locally Assessed Co-op NEC	5	3.00%	
Personal	6571	All property used and owned by corporations and other organizations that are engaged in the business of furnishing telephone communications exclusively to rural areas and cities and towns	5	3.00%	
Real	6572	Telephone situs used and owned by persons, firms, corporations and other organizations that are engaged in the business of furnishing telephone communications exclusively to rural areas and cities and towns. Locally Assessed	5	3.00%	
Real	6601	1st yr New and Expanding Industry - Air and Water Pollution Control Facilities (50%) 15-24-1402, MCA	5	1.50%	50%
Real	6602	2nd yr New and Expanding Industry - Air and Water Pollution Control Facilities (50%) 15-24-1402, MCA	5	1.50%	50%
Real	6603	3rd yr New and Expanding Industry - Air and Water Pollution Control Facilities (50%) 15-24-1402, MCA	5	1.50%	50%
Real	6604	4th yr New and Expanding Industry - Air and Water Pollution Control Facilities (50%) 15-24-1402, MCA	5	1.50%	50%
Real	6605	5th yr New and Expanding Industry - Air and Water Pollution Control Facilities (50%) 15-24-1402, MCA	5	1.50%	50%
Real	6606	6th yr New and Expanding Industry - Air and Water Pollution Control Facilities (60%) 15-24-1402, MCA	5	1.80%	60%
Real	6607	7th yr New and Expanding Industry - Air and Water Pollution Control Facilities (70%) 15-24-1402, MCA	5	2.10%	70%
Real	6608	8th yr New and Expanding Industry - Air and Water Pollution Control Facilities (80%) 15-24-1402, MCA	5	2.40%	80%
Real	6609	9th yr New and Expanding Industry - Air and Water Pollution Control Facilities (90%) 15-24-1402, MCA	5	2.70%	90%
Personal Personal	6811 6813	Air and Water Pollution Control Machinery & Equipment  Aluminum Electrolytic Plant Equipment	5 5	3.00% 3.00%	-
Personal	6815	All Gasohol Related Property	5	3.00%	
Personal	6816	Air and Water Pollution Control and Carbon Capture Machinery & Equipment Exemption	5	0.00%	
Operating	8331	Rural Electric and Telephone Co-op Mileage	5	3.00%	
Real	8332	Rural Electric and Telephone Co-op Situs	5	3.00%	
Personal	8333	Rural Electric and Telephone Co-op Personal Property	5	3.00%	
Operating	8334	Rural Electric and Telephone Co-op Mileage NEI Yr 1 50% (15-24-1402)	5	1.50%	50%
Operating	8335	Rural Electric and Telephone Co-op Mileage NEI Yr 2 50% (15-24-1402)	5	1.50%	50%
Operating	8336	Rural Electric and Telephone Co-op Mileage NEI Yr 3 50% (15-24-1402)	5	1.50%	50%
Operating	8337	Rural Electric and Telephone Co-op Mileage NEI Yr 4 50% (15-24-1402)	5	1.50%	50%
Operating	8338	Rural Electric and Telephone Co-op Mileage NEI Yr 5 50% (15-24-1402)	5	1.50%	50%
Operating	8339	Rural Electric and Telephone Co-op Mileage NEI Yr 6 60% (15-24-1402)	5	1.80%	60%
Operating	8340	Rural Electric and Telephone Co-op Mileage NEI Yr 7 70% (15-24-1402)	5	2.10%	70%
Operating	8341 8342	Rural Electric and Telephone Co-op Mileage NEI Yr 8 80% (15-24-1402)  Rural Electric and Telephone Co-op Mileage NEI Yr 9 90% (15-24-1402)	5 5	2.40% 2.70%	80% 90%
Operating Real	8370	Rural Electric and Telephone Co-op Nilleage NET 11 9 90% (15-24-1402)	5	1.50%	50%
Real	8371	Rural Electric and Telephone Co-op Situs NEI Yr 2 50% (15-24-1402)	5	1.50%	50%
Real	8372	Rural Electric and Telephone Co-op Situs NEI Yr 3 50% (15-24-1402)	5	1.50%	50%
Real	8373	Rural Electric and Telephone Co-op Situs NEI Yr 4 50% (15-24-1402)	5	1.50%	50%
Real	8374	Rural Electric and Telephone Co-op Situs NEI Yr 5 50% (15-24-1402)	5	1.50%	50%
Real	8375	Rural Electric and Telephone Co-op Situs NEI Yr 6 60% (15-24-1402)	5	1.80%	60%
Real	8376	Rural Electric and Telephone Co-op Situs NEI Yr 7 70% (15-24-1402)	5	2.10%	70%
Real	8377	Rural Electric and Telephone Co-op Situs NEI Yr 8 80% (15-24-1402)	5	2.40%	80%
Real	8378	Rural Electric and Telephone Co-op Situs NEI Yr 9 90% (15-24-1402)  Rural Electric and Telephone Co-op Personal NEI Yr 1 50% (15-24-1402)	5	2.70%	90%
Personal Personal	8379 8380	Rural Electric and Telephone Co-op Personal NEI Yr 2 50% (15-24-1402)	<u>5</u>	1.50% 1.50%	50% 50%
Personal	8381	Rural Electric and Telephone Co-op Personal NEI Yr 3 50% (15-24-1402)	5	1.50%	50%
Personal	8382	Rural Electric and Telephone Co-op Personal NEI Yr 4 50% (15-24-1402)	5	1.50%	50%
Personal	8383	Rural Electric and Telephone Co-op Personal NEI Yr 5 50% (15-24-1402)	5	1.50%	50%
Personal	8384	Rural Electric and Telephone Co-op Personal NEI Yr 6 60% (15-24-1402)	5	1.80%	60%
Personal	8385	Rural Electric and Telephone Co-op Personal NEI Yr 7 70% (15-24-1402)	5	2.10%	70%
Personal	8386	Rural Electric and Telephone Co-op Personal NEI Yr 8 80% (15-24-1402)	5	2.40%	80%
Personal	8387	Rural Electric and Telephone Co-op Personal NEI Yr 9 90% (15-24-1402)	5	2.70%	90%
Personal	8430	Pollution Control of Centrally Assessed Companies Exemption (15-6-135, MCA)	5	0.00%	-
Personal	8440	Pollution Control of Centrally Assessed Companies	5	3.00%	<del>                                     </del>
Operating Real	8523 8524	Independent Telephone Company Mileage Independent Telephone Company Real Property	5 5	3.00% 3.00%	-
Personal	8524 8530	Independent Telephone Company Real Property	5	3.00%	
Personal	6573	Electric Transformers and Meters; Electric Light and Power Substation Machinery: Natural Gas Measuring and Regulating Station Equipment, Meters; and Compressor Station Machinery owned by non-centrally	7	8.00%	
		assessed Public Utilities and tools used in the repair and maintenance of this property			
Personal	6574	Penalty Assessment for Failure to Report under 15-1-303, MCA	7	8.00%	
Personal	6575	1st yr Alternative Renewable Energy Small Elec Generation Mach & Equip Exemption (15-6-225, MCA)	7	0.00%	
Personal	6576	2nd yr Alternative Renewable Energy Small Elec Generation Mach & Equip Exemption (15-6-225, MCA)	7	0.00%	
Personal Personal	6577	3rd yr Alternative Renewable Energy Small Elec Generation Mach & Equip Exemption (15-6-225, MCA)	7	0.00%	
Personal Personal	6578 6579	4th yr Alternative Renewable Energy Small Elec Generation Mach & Equip Exemption (15-6-225, MCA)  5th yr Alternative Renewable Energy Small Elec Generation Mach & Equip Exemption (15-6-225, MCA)	7	0.00% 0.00%	1
Personal Personal	4063	1st yr New and or Expanding Industry - Machinery and Equipment (25%) 15-24-1402, MCA	8	0.00%	25%
Personal	4063	2nd yr New <del>and</del> or Expanding Industry - Machinery and Equipment (25%) 15-24-1402, MCA	8	0.38%	25%
Personal	4064	3rd yr New and or Expanding Industry - Machinery and Equipment (25%) 15-24-1402, MCA	8	0.38%	25%
Personal	4066	4th yr New and or Expanding Industry - Machinery and Equipment (25%) 15-24-1402, MCA	8	0.38%	25%
Personal	4067	Sth yr New and or Expanding Industry - Machinery and Equipment (25%) 15-24-1402, MCA	8	0.38%	25%
Personal	4068	6th yr New and or Expanding Industry - Machinery and Equipment (40%) 15-24-1402, MCA	8	0.60%	40%
Personal	4069	7th yr New and or Expanding Industry - Machinery and Equipment (55%) 15-24-1402, MCA	8	0.83%	55%
Personal	4070	8th yr New and or Expanding Industry - Machinery and Equipment (70%) 15-24-1402, MCA	8	1.05%	70%
Personal	4071	9th yr New and or Expanding Industry - Machinery and Equipment (85%) 15-24-1402, MCA	8	1.28%	85%
n/a	5002	All Cattle 9 Months & older & Yaks	8	0.00%	

as of 7/14/2025 5 of 15

Property Type	CLASS CODE	DESCRIPTION	TAX CLASS	TAXABLE PERCENT	Tax Rat Multiplie
n/a	5006	All Sheep, 9 Months & older	8	0.00%	
Personal	6100	Penalty Assessment for Failure to Report Under 15-1-303, MCA	8	1.50%	
Personal	6101	Tax Rate Adjustment Threshold Portion of Value	8	1.50%	
Personal	6103	Tax Rate Adjustment Threshold Market Value Adjusting Entry	8	0.00%	500/
Personal Personal	6105	Tax Rate Adjustment Threshold portion of value - NEI 50%  Tax Rate Adjustment Threshold portion of value - NEI 60%	8	0.75%	50% 60%
Personal	6106 6107	Tax Rate Adjustment Threshold portion of value - NEI 70%	8	0.90% 1.05%	70%
Personal	6108	Tax Rate Adjustment Threshold portion of value - NEI 70%	8	1.20%	80%
Personal	6109	Tax Rate Adjustment Threshold portion of value - NEI 90%	8	1.35%	90%
Personal	6111	Agricultural Implements and Machinery	8	1.50%	30 70
Personal	6112	Tax Rate Adjustment Threshold portion of value - NEI 25%	8	0.38%	25%
Personal	6113	Tax Rate Adjustment Threshold portion of value - NEI 40%	8	0.60%	40%
Personal	6114	Tax Rate Adjustment Threshold portion of value - NEI 55%	8	0.83%	55%
Personal	6115	Tax Rate Adjustment Threshold portion of value - NEI 70%	8	1.05%	70%
Personal	6116	Tax Rate Adjustment Threshold portion of value - NEI 85%	8	1.28%	85%
Personal	6300	Intangible Software	8	0.00%	-
Personal	6301	Other Intangible Personal Property	8	0.00%	
Personal	6302	Exempt Personal Property	8	0.00%	
Personal	6311	Furniture and Fixtures of Commercial Properties	8	1.50%	
Personal	6315	Furniture and Fixtures Owned by a Locally Assessed Utility	8	1.50%	
Personal	6401	1st yr New or Expanding Industry - Machinery and Equipment (50%) 15-24-1402, MCA	8	0.75%	50%
Personal	6402	2nd yr New or Expanding Industry - Machinery and Equipment (50%) 15-24-1402, MCA	8	0.75%	50%
Personal	6403	3rd yr New or Expanding Industry - Machinery and Equipment (50%) 15-24-1402, MCA	8	0.75%	50%
Personal	6404	4th yr New or Expanding Industry - Machinery and Equipment (50%) 15-24-1402, MCA	8	0.75%	50%
Personal	6405	5th yr New or Expanding Industry - Machinery and Equipment (50%) 15-24-1402, MCA	8	0.75%	50%
Personal	6406	6th yr New or Expanding Industry - Machinery and Equipment (60%) 15-24-1402, MCA	8	0.90%	60%
Personal	6407	7th yr New or Expanding Industry - Machinery and Equipment (70%) 15-24-1402, MCA	8	1.05%	70%
Personal	6408	8th yr New or Expanding Industry - Machinery and Equipment (80%) 15-24-1402, MCA	8	1.20%	80%
Personal	6409	9th yr New or Expanding Industry - Machinery and Equipment (90%) 15-24-1402, MCA	8	1.35%	90%
Personal	6421	Ag Processing Facility Pers Prop Exemption (15-6-220, MCA)	8	0.00%	1 3070
Personal	6500	Coal & Ore Haulers	8	1.50%	
Personal	6510	Non-Exempt Tools & Other Shop Equipment	8	1.50%	
Personal	6511	Heavy Equipment and SM Equipment	8	1.50%	
Personal	6512	Hand Held Shop Tools Over \$15,000 Market	8	1.50%	
Personal	6513	Exemption – First \$100,000 for Non-fossil Energy Generation	8	0.00%	
Personal	6514	Manufacturing Machinery and Manufacturing Tools	8	1.50%	
Personal	6515	Mining Machinery and Mining Tools	8	1.50%	
Personal	6516	Oil and Gas Field Equipment, Including Skidable, Portable Buildings	8	1.50%	
Personal	6519	Supplies and Materials	8	1.50%	
Personal	6520	Oil Drill Rigs	8	1.50%	
Personal	6521	Seismograph Rigs and Equipment	8	1.50%	
Personal	6522	Service and Workover Rigs and Related Oilfield Equipment	8	1.50%	
Personal	6532	Hand-held Tools Over \$15,000 Market, Non Hand-held Tools and Shop Equipment Owned by a Locally Assessed Utility Company	8	1.50%	
Personal	6533	Manufacturing Machinery and Manufacturing Tools Owned by a Locally Assessed Utility Company	8	1.50%	
Personal	6534	Supplies and Materials Owned by Locally Assessed Utility Company	8	1.50%	
Personal	6536	Locally Assessed Utility Intra-County Lines	8	1.50%	
Personal	6831	Fiber optic and coaxial cable and related equipment	8	1.50%	
Personal	6834	Citizen Band Radios and Mobile Phones	8	1.50%	
Personal	6835	All Other Property	8	1.50%	
Personal	6836	Exempt Class 8 Leased and Rental Equipment	8	0.00%	
Personal	6837	Class 8 Leased and Rental Equipment	8	1.50%	
Personal	6838	Oil and Gas Flow Lines	8	1.50%	
Personal	6839	Oil and Gas Field Storage Processing Tanks	8	1.50%	
Personal	6840	1st yr Alternative Renewable Energy Small Elec Generation Mach & Equip Exemption (15-6-225, MCA)	8	0.00%	
Personal	6841	2nd yr Alternative Renewable Energy Small Elec Generation Mach & Equip Exemption (15-6-225, MCA)	8	0.00%	
Personal	6842	3rd yr Alternative Renewable Energy Small Elec Generation Mach & Equip Exemption (15-6-225, MCA)	8	0.00%	
Personal	6843	4th yr Alternative Renewable Energy Small Elec Generation Mach & Equip Exemption (15-6-225, MCA)	8	0.00%	
Personal	6844	5th yr Alternative Renewable Energy Small Elec Generation Mach & Equip Exemption (15-6-225, MCA)	8	0.00%	
Personal	6845	Yr 1-5 Exempt fiber optic or coaxial cable installed after July 1, 2021	8	0.00%	
Personal	6846	Yr 6 Class 8 fiber optic or coaxial cable installed after July 1, 2021	8	0.30%	20%
Personal	6847	Yr 7 Class 8 fiber optic or coaxial cable installed after July 1, 2021	8	0.60%	40%
Personal	6848	Yr 8 Class 8 fiber optic or coaxial cable installed after July 1, 2021	8	0.90%	60%
Personal	6849	Yr 9 Class 8 fiber optic or coaxial cable installed after July 1, 2021	8	1.20%	80%
Personal	6850	Yr 6 TRAT portion of value Class 8 fiber optic or coaxial cable installed after July 1, 2021	8	0.30%	20%
Personal	6851	Yr 7 TRAT portion of value Class 8 fiber optic or coaxial cable installed after July 1, 2021	8	0.60%	40%
Personal	6852	Yr 8 TRAT portion of value Class 8 fiber optic or coaxial cable installed after July 1, 2021	8	0.90%	60%
Personal	6853	Yr 9 TRAT portion of value Class 8 fiber optic or coaxial cable installed after July 1, 2021	8	1.20%	80%
Personal	6854	Yr 1-5 Manufacturing M & E 100% Abatement (15-6-138, MCA)	8	0.00%	307
Personal	6855	Yr 6 Manufacturing M & E 100% Abatement (15-6-138, MCA)	8	0.30%	20%
Personal	6856	Yr 7 Manufacturing M & E 100% Abatement (15-6-138, MCA)	8	0.60%	40%
Personal	6857	Yr 8 Manufacturing M & E 100% Abatement (15-6-138, MCA)	8	0.90%	60%
Personal	6858	Yr 9 Manufacturing M & E 100% Abatement (15-6-138, MCA)	8	1.20%	80%
Personal	6859	Yr 6 Tax Rate Adjustment Threshold portion of value - 100% Abatement (15-6-138)	8	0.30%	20%
	6860	Yr 7 Tax Rate Adjustment Threshold portion of value - 100% Abatement (15-6-138)	8	0.60%	40%
Personal	6861	Yr 8 Tax Rate Adjustment Threshold portion of value - 100% Abatement (15-6-138)	8	0.90%	60%
Personal		Yr 9 Tax Rate Adjustment Threshold portion of value - 100% Abatement (15-6-138)	8	1.20%	80%
Personal	6060	THE ALEA DOE AUDSTREET THESOON DOUGH OF VAIDE - 100% ADARCHICHI (10-0-156)	ı 6	1.20%	80%
Personal Personal	6862			0.450/	400/
Personal Personal Personal	6863	Yr 1-5 Manufacturing M & E 90% Abatement (15-6-138, MCA)	8	0.15%	+
Personal Personal	_			0.15% 0.42% 0.69%	10% 28% 46%

as of 7/14/2025 6 of 15

Property Type	CLASS CODE	DESCRIPTION	TAX CLASS	TAXABLE PERCENT	Tax Rate Multiplie
Personal	6867	Yr 9 Manufacturing M & E 90% Abatement (15-6-138, MCA)	8	1.23%	82%
Personal	6868	Yr 1-5 Tax Rate Adjustment Threshold portion of value - 90% Abatement (15-6-138)	8	0.15%	10%
Personal	6869	Yr 6 Tax Rate Adjustment Threshold portion of value - 90% Abatement (15-6-138)	8	0.42%	28%
Personal	6870	Yr 7 Tax Rate Adjustment Threshold portion of value - 90% Abatement (15-6-138)	8	0.69%	46%
Personal	6871	Yr 8 Tax Rate Adjustment Threshold portion of value - 90% Abatement (15-6-138)	8	0.96%	64%
Personal	6872	Yr 9 Tax Rate Adjustment Threshold portion of value - 90% Abatement (15-6-138)	8	1.23%	82%
Personal	6873	Yr 1-5 Manufacturing M & E 80% Abatement (15-6-138, MCA)	8	0.30%	20%
Personal	6874	Yr 6 Manufacturing M & E 80% Abatement (15-6-138, MCA)	8	0.54%	36%
Personal	6875	Yr 7 Manufacturing M & E 80% Abatement (15-6-138, MCA)	8	0.78%	52%
Personal	6876	Yr 8 Manufacturing M & E 80% Abatement (15-6-138, MCA)	8	1.02%	68%
Personal	6877	Yr 9 Manufacturing M & E 80% Abatement (15-6-138, MCA)	8	1.26%	84%
Personal	6878	Yr 1-5 Tax Rate Adjustment Threshold portion of value - 80% Abatement (15-6-138)	8	0.30%	20%
Personal	6879	Yr 6 Tax Rate Adjustment Threshold portion of value - 80% Abatement (15-6-138)	8	0.54%	36%
Personal	6880	Yr 7 Tax Rate Adjustment Threshold portion of value - 80% Abatement (15-6-138)	8	0.78%	52%
Personal	6881	Yr 8 Tax Rate Adjustment Threshold portion of value - 80% Abatement (15-6-138)	8	1.02%	68%
Personal	6882	Yr 9 Tax Rate Adjustment Threshold portion of value - 80% Abatement (15-6-138)	8	1.26%	84%
Personal	6900	Natural Disaster Personal Property	8	0.00%	
Personal	8415	Cellular Telephone Personal Property	8	1.50%	
Personal	8420	Centrally Assessed Class 8 Personal Property	8	1.50%	-
Personal		Centrally Assessed Class 8 Personal Property			
	8421		8	3.00%	
Operating	8422	Centrally Assessed Class 8 Mileage	8	1.50%	
Operating	8423	Centrally Assessed Class 8 Mileage	8	3.00%	
Real	4072	1st yr NEI Gas & Electric Real Property (25%) 15-24-1402	9	3.00%	25%
Real	4073	2nd yr NEI Gas & Electric Real Property (25%) 15-24-1402	9	3.00%	25%
Real	4074	3rd yr NEI Gas & Electric Real Property (25%) 15-24-1402	9	3.00%	25%
Real	4075	4th yr NEI Gas & Electric Real Property (25%) 15-24-1402	9	3.00%	25%
Real	4076	5th yr NEI Gas & Electric Real Property (25%) 15-24-1402	9	3.00%	25%
Real	4077	6th yr NEI Gas & Electric Real Property (40%) 15-24-1402	9	4.80%	40%
Real	4078	7th yr NEI Gas & Electric Real Property (55%) 15-24-1402	9	6.60%	55%
Real	4079	8th vr NEI Gas & Electric Real Property (70%) 15-24-1402	9	8.40%	70%
Real	4080	9th yr NEI Gas & Electric Real Property (85%) 15-24-1402	9	10.20%	85%
Personal	4080	1st yr NEI Gas & Electric Near 1 Toperty (65 %) 15-24-1402	9		25%
				3.00%	
Personal	4082	2nd yr NEI Gas & Electric Pers (25%) 15-24-1402	9	3.00%	25%
Personal	4083	3rd yr NEI Gas & Electric Pers (25%) 15-24-1402	9	3.00%	25%
Personal	4084	4th yr NEI Gas & Electric Pers (25%) 15-24-1402	9	3.00%	25%
Personal	4085	5th yr NEI Gas & Electric Pers (25%) 15-24-1402	9	3.00%	25%
Personal	4086	6th yr NEI Gas & Electric Pers (40%) 15-24-1402	9	4.80%	40%
Personal	4087	7th yr NEI Gas & Electric Pers (55%) 15-24-1402	9	6.60%	55%
Personal	4088	8th yr NEI Gas & Electric Pres (70%) 15-24-1402	9	8.40%	70%
Personal	4089	9th yr NEI Gas & Electric Pers (85%) 15-24-1402	9	10.20%	85%
Operating	4090	1st yr NEI Gas & Electric Miles (25%) 15-24-1402	9	3.00%	25%
Operating	4091	2nd yr NEI Gas & Electric Miles (25%) 15-24-1402	9	3.00%	25%
Operating	4092	3rd yr NEI Gas & Electric Miles (25%) 15-24-1402	9	3.00%	25%
Operating	4093	4th yr NEI Gas & Electric Miles (25%) 15-24-1402	9	3.00%	25%
Operating	4094	5th yr NEI Gas & Electric Miles (25%) 15-24-1402	9	3.00%	25%
Operating	4095	6th yr NEI Gas & Electric Miles (40%) 15-24-1402	9	4.80%	40%
Operating					55%
	4096	7th yr NEI Gas & Electric Miles (55%) 15-24-1402	9	6.60%	
Operating	4097	8th yr NEI Gas & Electric Miles (70%) 15-24-1402	9	8.40%	70%
Operating	4098	9th yr NEI Gas & Electric Miles (85%) 15-24-1402	9	10.20%	85%
Real	4099	1st yr NEI Pipeline Real Property (25%) 15-24-1402	9	3.00%	25%
Real	4100	2nd yr NEI Pipeline Real Property (25%) 15-24-1402	9	3.00%	25%
Real	4101	3rd yr NEI Pipeline Real Property (25%) 15-24-1402	9	3.00%	25%
Real	4102	4th yr NEI Pipeline Real Property (25%) 15-24-1402	9	3.00%	25%
Real	4103	5th yr NEI Pipeline Real Property (25%) 15-24-1402	9	3.00%	25%
Real	4104	6th yr NEI Pipeline Real Property (40%) 15-24-1402	9	4.80%	40%
Real	4105	7th yr NEI Pipeline Real Property (55%) 15-24-1402	9	6.60%	55%
Real	4106	8th yr NEI Pipeline Real Property (70%) 15-24-1402	9	8.40%	70%
Real	4107	9th yr NEI Pipeline Real Property (85%) 15-24-1402	9	10.20%	85%
Personal	4108	1st yr NEI Pipeline Pers (25%) 15-24-1402	9	3.00%	25%
Personal	4109	2nd yr NEI Pipeline Pers (25%) 15-24-1402	9	3.00%	25%
Personal		3rd yr NEI Pipeline Pers (25%) 15-24-1402			
	4110		9	3.00%	25%
Personal	4111	4th yr NEI Pipeline Pers (25%) 15-24-1402	9	3.00%	25%
Personal	4112	5th yr NEI Pipeline Pers (25%) 15-24-1402	9	3.00%	25%
Personal	4113	6th yr NEI Pipeline Pers (40%) 15-24-1402	9	4.80%	40%
Personal	4114	7th yr NEI Pipeline Pers (55%) 15-24-1402	9	6.60%	55%
Personal	4115	8th yr NEI Pipeline Pers (70%) 15-24-1402	9	8.40%	70%
Personal	4116	9th yr NEI Pipeline Pers (85%) 15-24-1402	9	10.20%	85%
Operating	4117	1st yr NEI Pipeline Miles (25%) 15-24-1402	9	3.00%	25%
Operating	4118	2nd yr NEI Pipeline Miles (25%) 15-24-1402	9	3.00%	25%
Operating	4119	3rd yr NEI Pipeline Miles (25%) 15-24-1402	9	3.00%	25%
Operating	4120	4th yr NEI Pipeline Miles (25%) 15-24-1402	9	3.00%	25%
Operating					1
	4121	5th yr NEI Pipeline Miles (25%) 15-24-1402	9	3.00%	25%
Operating	4122	6th yr NEI Pipeline Miles (40%) 15-24-1402	9	4.80%	40%
Operating	4123	7th yr NEI Pipeline Miles (55%) 15-24-1402	9	6.60%	55%
Operating	4124	8th yr NEI Pipeline Miles (70%) 15-24-1402	9	8.40%	70%
Operating	4125	9th yr NEI Pipeline Miles (85%) 15-24-1402	9	10.20%	85%
Operating	8311	Electric Company Mileage	9	12.00%	
Real	8312	Electric Company Real Property	9	12.00%	
Operating	8315	Gas and Electric Company Mileage	9	12.00%	<b>†</b>
Real	8316	Gas and Electric Company Real Property	9	12.00%	<b>†</b>
i toui	8317	Electric Company Personal Property	9	12.00%	+

as of 7/14/2025 7 of 15

Property Type	CLASS CODE	DESCRIPTION	TAX CLASS	TAXABLE PERCENT	Tax Rate Multiplier
Personal	8319	Gas and Electric Company Personal Property	9	12.00%	
Operating	8517	Pipeline Company Mileage	9	12.00%	
Real	8518	Pipeline Company Real Property	9	12.00%	
Personal	8528	Pipeline Company Personal Property	9	12.00%	
Real	8540	1st yr NEI Gas & Electric Real Property (50%) 15-24-1402	9	6.00%	50%
Real	8541	2nd yr NEI Gas & Electric Real Property (50%) 15-24-1402	9	6.00%	50%
Real	8542	3rd yr NEI Gas & Electric Real Property (50%) 15-24-1402	9	6.00%	50%
Real	8543	4th yr NEI Gas & Electric Real Property (50%) 15-24-1402	9	6.00%	50%
Real	8544	5th yr NEI Gas & Electric Real Property (50%) 15-24-1402	9	6.00%	50%
Real	8545	6th yr NEI Gas & Electric Real Property (60%) 15-24-1402	9	7.20%	60%
Real	8546	7th yr NEI Gas & Electric Real Property (70%) 15-24-1402	9	8.40%	70%
Real	8547	8th yr NEI Gas & Electric Real Property (80%) 15-24-1402	9	9.60%	80%
Real	8548	9th yr NEI Gas & Electric Real Property (90%) 15-24-1402	9	10.80%	90%
Personal		1st vr NEI Gas & Electric Pers (50%) 15-24-1402	9		50%
	8550			6.00%	
Personal	8551	2nd yr NEI Gas & Electric Pers (50%) 15-24-1402	9	6.00%	50%
Personal	8552	3rd yr NEI Gas & Electric Pers (50%) 15-24-1402	9	6.00%	50%
Personal	8553	4th yr NEI Gas & Electric Pers (50%) 15-24-1402	9	6.00%	50%
Personal	8554	5th yr NEI Gas & Electric Pers (50%) 15-24-1402	9	6.00%	50%
Personal	8555	6th yr NEI Gas & Electric Pers (60%) 15-24-1402	9	7.20%	60%
Personal	8556	7th yr NEI Gas & Electric Pers (70%) 15-24-1402	9	8.40%	70%
Personal	8557	8th yr NEI Gas & Electric Pres (80%) 15-24-1402	9	9.60%	80%
Personal	8558	9th vr NEI Gas & Electric Pers (90%) 15-24-1402	9	10.80%	90%
Operating	8560	1st yr NEI Gas & Electric Miles (50%) 15-24-1402	9	6.00%	50%
Operating	8561	2nd yr NEI Gas & Electric Miles (50%) 15-24-1402	9	6.00%	50%
Operating	8562	3rd yr NEI Gas & Electric Miles (50%) 15-24-1402	9	6.00%	50%
Operating	8563	4th vr NEI Gas & Electric Miles (50%) 15-24-1402	9		50%
				6.00%	
Operating	8564	5th yr NEI Gas & Electric Miles (50%) 15-24-1402	9	6.00%	50%
Operating	8565	6th yr NEI Gas & Electric Miles (60%) 15-24-1402	9	7.20%	60%
Operating	8566	7th yr NEI Gas & Electric Miles (70%) 15-24-1402	9	8.40%	70%
Operating	8567	8th yr NEI Gas & Electric Miles (80%) 15-24-1402	9	9.60%	80%
Operating	8568	9th yr NEI Gas & Electric Miles (90%) 15-24-1402	9	10.80%	90%
Real	8570	1st yr NEI Pipeline Real Property (50%) 15-24-1402	9	6.00%	50%
Real	8571	2nd yr NEI Pipeline Real Property (50%) 15-24-1402	9	6.00%	50%
Real	8572	3rd yr NEI Pipeline Real Property (50%) 15-24-1402	9	6.00%	50%
Real	8573	4th yr NEI Pipeline Real Property (50%) 15-24-1402	9	6.00%	50%
Real	8574	5th yr NEI Pipeline Real Property (50%) 15-24-1402	9	6.00%	50%
Real	8575	6th yr NEI Pipeline Real Property (60%) 15-24-1402	9	7.20%	60%
Real	8576	7th yr NEI Pipeline Real Property (70%) 15-24-1402	9	8.40%	70%
Real		8th yr NEI Pipeline Real Property (80%) 15-24-1402	9		80%
	8577			9.60%	
Real	8578	9th yr NEI Pipeline Real Property (90%) 15-24-1402	9	10.80%	90%
Personal	8580	1st yr NEI Pipeline Pers (50%) 15-24-1402	9	6.00%	50%
Personal	8581	2nd yr NEI Pipeline Pers (50%) 15-24-1402	9	6.00%	50%
Personal	8582	3rd yr NEI Pipeline Pers (50%) 15-24-1402	9	6.00%	50%
Personal	8583	4th yr NEI Pipeline Pers (50%) 15-24-1402	9	6.00%	50%
Personal	8584	5th yr NEI Pipeline Pers (50%) 15-24-1402	9	6.00%	50%
Personal	8585	6th yr NEI Pipeline Pers (60%) 15-24-1402	9	7.20%	60%
Personal	8586	7th yr NEI Pipeline Pers (70%) 15-24-1402	9	8.40%	70%
Personal	8587	8th yr NEI Pipeline Pers (80%) 15-24-1402	9	9.60%	80%
Personal	8588	9th yr NEI Pipeline Pers (90%) 15-24-1402	9	10.80%	90%
Operating	8590	1st yr NEI Pipeline Miles (50%) 15-24-1402	9	6.00%	50%
Operating	8591	2nd yr NEI Pipeline Miles (50%) 15-24-1402	9	6.00%	50%
Operating	8592	3rd yr NEI Pipeline Miles (50%) 15-24-1402	9	6.00%	50%
Operating	8593	4th yr NEI Pipeline Miles (50%) 15-24-1402	9	6.00%	50%
Operating	_	5th yr NEI Pipeline Miles (50%) 15-24-1402	9		
	8594			6.00%	50%
Operating	8595	6th yr NEI Pipeline Miles (60%) 15-24-1402	9	7.20%	60%
Operating	8596	7th yr NEI Pipeline Miles (70%) 15-24-1402	9	8.40%	70%
Operating	8597	8th yr NEI Pipeline Miles (80%) 15-24-1402	9	9.60%	80%
Operating	8598	9th yr NEI Pipeline Miles (90%) 15-24-1402	9	10.80%	90%
Real	1901	Forestland	10	0.37%	
Real	1951	Exempt Forestland	10	0.00%	
Real	1955	Exempt TP Forest Land	10	0.00%	
Real	2152	Exempt Forestland	10	0.00%	
Real	2158	Exempt Navigable River Forest Land	10	0.00%	
Operating	4126	1st yr Railroad Co Mileage NEI 25% (15-24-1402)	12	0.71%	25%
Operating	4127	2nd yr Railroad Co Mileage NEI 25% (15-24-1402)	12	0.71%	25%
Operating	4128	3rd yr Railroad Co Mileage NEI 25% (15-24-1402)	12	0.71%	25%
Operating	4129	4th yr Railroad Co Mileage NEI 25% (15-24-1402)	12	0.71%	25%
Operating	4130	5th yr Railroad Co Mileage NEI 25% (15-24-1402)	12	0.71%	25%
Operating	4131	6th yr Railroad Co Mileage NEI 40% (15-24-1402)	12	1.13%	40%
Operating	4132	7th yr Railroad Co Mileage NEI 55% (15-24-1402)	12	1.55%	55%
Operating	4133	8th yr Railroad Co Mileage NEI 70% (15-24-1402)	12	1.97%	70%
Operating	4134	9th yr Railroad Co Mileage NEI 85% (15-24-1402)	12	2.40%	85%
Real	4135	1st yr Railroad Co Real NEI 25% (15-24-1402)	12	0.71%	25%
Real	4136	2nd yr Railroad Co Real NEI 25% (15-24-1402)	12	0.71%	25%
Real	4137	3rd yr Railroad Co Real NEI 25% (15-24-1402)	12	0.71%	25%
Real	4138	4th yr Railroad Co Real NEI 25% (15-24-1402)	12	0.71%	25%
Real					
	4139	5th yr Railroad Co Real NEI 25% (15-24-1402)	12	0.71%	25%
Real	4140	6th yr Railroad Co Real NEI 40% (15-24-1402)	12	1.13%	40%
Real	4141	7th yr Railroad Co Real NEI 55% (15-24-1402)	12	1.55%	55%
Real	4142	8th yr Railroad Co Real NEI 70% (15-24-1402)	12	1.97%	70%
Real	4143	9th yr Railroad Co Real NEI 85% (15-24-1402)	12	2.40%	85%

as of 7/14/2025 8 of 15

Property Type	CLASS CODE	DESCRIPTION	TAX CLASS	TAXABLE PERCENT	Tax Rat Multiplie
Personal	4144	1st yr Railroad Co Personal Prop NEI 25% (5-24-1402)	12	0.71%	25%
Personal	4145	2nd yr Railroad Co Personal Prop NEI 25% (5-24-1402)	12	0.71%	25%
Personal	4146	3rd yr Railroad Co Personal Prop NEI 25% (5-24-1402)	12	0.71%	25%
Personal	4147	4th yr Railroad Co Personal Prop NEI 25% (5-24-1402)	12	0.71%	25%
Personal	4148	5th yr Railroad Co Personal Prop NEI 25% (5-24-1402)	12	0.71%	25%
Personal	4149	6th yr Railroad Co Personal Prop NEI 40% (5-24-1402)	12	1.13%	40%
Personal	4150	7th yr Railroad Co Personal Prop NEI 55% (5-24-1402)	12	1.55%	55%
Personal	4151	8th yr Railroad Co Personal Prop NEI 70% (5-24-1402)	12	1.97%	70%
Personal	4152	9th yr Railroad Co Personal Prop NEI 85% (5-24-1402)	12	2.40%	85%
Operating	8013	1st yr Railroad Co Mileage NEI 50% (15-24-1402)	12	1.41%	50%
Real	8014	1st yr Railroad Co Real NEI 50% (15-24-1402)	12	1.41%	50%
Personal	8015	1st yr Railroad Co Personal Prop NEI 50% (5-24-1402)	12	1.41%	50%
Operating	8016	2nd yr Railroad Co Mileage NEI 50% (15-24-1402)	12	1.41%	50%
Operating	8017	3rd yr Railroad Co Mileage NEI 50% (15-24-1402)	12	1.41%	50%
Operating	8018	4th yr Railroad Co Mileage NEI 50% (15-24-1402)	12	1.41%	50%
Operating	8019	5th yr Railroad Co Mileage NEI 50% (15-24-1402)	12	1.41%	50%
Operating	8020	6th yr Railroad Co Mileage NEI 60% (15-24-1402)	12	1.69%	60%
Operating	8021	7th yr Railroad Co Mileage NEI 70% (15-24-1402)	12	1.97%	70%
Operating	8022	8th yr Railroad Co Mileage NEI 80% (15-24-1402)	12	2.26%	80%
Operating	8023	9th yr Railroad Co Mileage NEI 90% (15-24-1402)	12	2.54%	90%
Real	8024	2nd yr Railroad Co Real NEI 50% (15-24-1402)	12	1.41%	50%
Real	8025	3rd yr Railroad Co Real NEI 50% (15-24-1402)	12	1.41%	50%
Real	8026	4th yr Railroad Co Real NEI 50% (15-24-1402)	12	1.41%	50%
Real	8027	5th yr Railroad Co Real NEI 50% (15-24-1402)	12	1.41%	50%
Real	8028	6th yr Railroad Co Real NEI 60% (15-24-1402)	12	1.69%	60%
Real	8029	7th yr Railroad Co Real NEI 70% (15-24-1402)	12	1.97%	70%
Real	8030	8th yr Railroad Co Real NEI 80% (15-24-1402)	12	2.26%	80%
Real	8031	9th yr Railroad Co Real NEI 90% (15-24-1402)	12	2.54%	90%
Personal	8032	2nd yr Railroad Co Personal Prop NEI 50% (5-24-1402)	12	1.41%	50%
Personal	8033	3rd yr Railroad Co Personal Prop NEI 50% (5-24-1402)	12	1.41%	50%
Personal	8034	4th yr Railroad Co Personal Prop NEI 50% (5-24-1402)	12	1.41%	50%
Personal	8035	5th yr Railroad Co Personal Prop NEI 50% (5-24-1402)	12	1.41%	50%
Personal	8036	6th yr Railroad Co Personal Prop NEI 60% (5-24-1402)	12	1.69%	60%
Personal	8037	7th yr Railroad Co Personal Prop NEI 70% (5-24-1402)	12	1.97%	70%
Personal	8038	8th yr Railroad Co Personal Prop NEI 80% (5-24-1402)	12	2.26%	80%
Personal	8039	9th yr Railroad Co Personal Prop NEI 90% (5-24-1402)	12	2.54%	90%
Operating	8513	Railroad Company Mileage	12	2.82%	
Real	8514	Railroad Company Real Property	12	2.82%	
Personal	8515	Airline Company Flight Property	12	2.82%	
Real	8516	Airline Company Real Property	12	2.82%	
Personal	8526	Railroad Company Personal Property	12	2.82%	
Personal	8527	Airline Company Personal Property	12	2.82%	
Real	4005	Class 13 Land	13	6.00%	
Real	4153	1st yr NEI-Electrical Generation/Telecommunication Real Property (25%) 15-24-1402	13	1.50%	25%
Real	4154	2nd yr NEI-Electrical Generation/Telecommunication Real Property (25%) 15-24-1402	13	1.50%	25%
Real	4155	3rd yr NEI-Electrical Generation/Telecommunication Real Property (25%) 15-24-1402	13	1.50%	25%
Real	4156	4th yr NEI-Electrical Generation/Telecommunication Real Property (25%) 15-24-1402	13	1.50%	25%
Real	4157	5th yr NEI-Electrical Generation/Telecommunication Real Property (25%) 15-24-1402	13	1.50%	25%
Real	4158	6th yr NEI-Electrical Generation/Telecommunication Real Property (40%) 15-24-1402	13	2.40%	40%
Real	4159	7th yr NEI-Electrical Generation/Telecommunication Real Property (55%) 15-24-1402	13	3.30%	55%
Real	4160	8th yr NEI-Electrical Generation/Telecommunication Real Property (70%) 15-24-1402	13	4.20%	70%
Real	4161	9th yr NEI-Electrical Generation/Telecommunication Real Property (85%) 15-24-1402	13	5.10%	85%
Operating	4162	1st yr NEI-Electrical Generation/Telecommunication Mileage Property (25%) 15-24-1402	13	1.50%	25%
Operating	4163	2nd yr NEI-Electrical Generation/Telecommunication Mileage Property (25%) 15-24-1402	13	1.50%	25%
Operating	4164	3rd yr NEI-Electrical Generation/Telecommunication Mileage Property (25%) 15-24-1402	13	1.50%	25%
Operating	4165	4th yr NEI-Electrical Generation/Telecommunication Mileage Property (25%) 15-24-1402	13	1.50%	25%
Operating	4166	5th yr NEI-Electrical Generation/Telecommunication Mileage Property (25%) 15-24-1402	13	1.50%	25%
Operating	4167	6th yr NEI-Electrical Generation/Telecommunication Mileage Property (40%) 15-24-1402	13	2.40%	40%
Operating	4168	7th yr NEI-Electrical Generation/Telecommunication Mileage Property (55%) 15-24-1402	13	3.30%	55%
Operating	4169	8th yr NEI-Electrical Generation/Telecommunication Mileage Property (70%) 15-24-1402	13	4.20%	70%
Operating	4170	9th yr NEI-Electrical Generation/Telecommunication Mileage Property (85%) 15-24-1402	13	5.10%	85%
Operating	4171	1st yr NEI-Electrical Generation/Telecommunication Mileage Property (50%) 15-24-1402	13	3.00%	50%
Operating	4172	2nd yr NEI-Electrical Generation/Telecommunication Mileage Property (50%) 15-24-1402	13	3.00%	50%
Operating	4173	3rd yr NEI-Electrical Generation/Telecommunication Mileage Property (50%) 15-24-1402	13	3.00%	50%
Operating	4174	4th yr NEI-Electrical Generation/Telecommunication Mileage Property (50%) 15-24-1402	13	3.00%	50%
Operating	4175	5th yr NEI-Electrical Generation/Telecommunication Mileage Property (50%) 15-24-1402	13	3.00%	50%
Operating	4176	6th yr NEI-Electrical Generation/Telecommunication Mileage Property (60%) 15-24-1402	13	3.60%	60%
Operating	4177	7th yr NEI-Electrical Generation/Telecommunication Mileage Property (70%) 15-24-1402	13	4.20%	70%
Operating	4178	8th yr NEI-Electrical Generation/Telecommunication Mileage Property (80%) 15-24-1402	13	4.80%	80%
Operating	4179	9th yr NEI-Electrical Generation/Telecommunication Mileage Property (90%) 15-24-1402	13	5.40%	90%
Personal	4180	1st yr NEI-Electrical Generation/Telecommunication Pers Property (25%) 15-24-1402	13	1.50%	25%
Personal	4181	2nd yr NEI-Electrical Generation/Telecommunication Pers Property (25%) 15-24-1402	13	1.50%	25%
Personal	4182	3rd yr NEI-Electrical Generation/Telecommunication Pers Property (25%) 15-24-1402	13	1.50%	25%
Personal	4183	4th yr NEI-Electrical Generation/Telecommunication Pers Property (25%) 15-24-1402	13	1.50%	25%
Personal	4184	5th yr NEI-Electrical Generation/Telecommunication Pers Property (25%) 15-24-1402	13	1.50%	25%
Personal	4185	6th yr NEI-Electrical Generation/Telecommunication Pers Property (40%) 15-24-1402	13	2.40%	40%
. Oroonai	4186	7th yr NEI-Electrical Generation/Telecommunication Pers Property (\$5%) 15-24-1402	13	3.30%	55%
Personal	4100				70%
Personal	1107				
Personal	4187	8th yr NEI-Electrical Generation/Telecommunication Pers Property (70%) 15-24-1402	13	4.20%	
	4187 4188 4400	9th yr NEI-Electrical Generation/Telecommunication Pers Property (70%) 15-24-1402 9th yr NEI-Electrical Generation/Telecommunication Pers Property (85%) 15-24-1402  Yr 1 Class 13 exempt fiber optic or coaxial cable installed after July 1, 2021	13 13 13	5.10% 0.00%	85%

as of 7/14/2025 9 of 15

Property Type	CLASS CODE	DESCRIPTION	TAX CLASS	TAXABLE PERCENT	Tax Rate Multiplier
Operating	4402	Yr 3 Class 13 exempt fiber optic or coaxial cable installed after July 1, 2021	13	0.00%	<del>                                     </del>
Operating Operating	4403 4404	Yr 4 Class 13 exempt fiber optic or coaxial cable installed after July 1, 2021 Yr 5 Class 13 exempt fiber optic or coaxial cable installed after July 1, 2021	13 13	0.00% 0.00%	+
Operating	4405	Yr 6 Class 13 fiber optic or coaxial cable installed after July 1, 2021	13	1.20%	20%
Operating	4406	Yr 7 Class 13 fiber optic or coaxial cable installed after July 1, 2021	13	2.40%	40%
Operating	4407	Yr 8 Class 13 fiber optic or coaxial cable installed after July 1, 2021	13	3.60%	60%
Operating	4408	Yr 9 Class 13 fiber optic or coaxial cable installed after July 1, 2021	13	4.80%	80%
Personal	8306	1st yr Alternative Renewable Energy Small Elec Generation Mach & Equip Exemption (15-6-225, MCA)	13	0.00%	
Personal	8307	2nd yr Alternative Renewable Energy Small Elec Generation Mach & Equip Exemption (15-6-225, MCA)	13	0.00%	
Personal	8308	3rd yr Alternative Renewable Energy Small Elec Generation Mach & Equip Exemption (15-6-225, MCA)	13	0.00%	
Personal	8309	4th yr Alternative Renewable Energy Small Elec Generation Mach & Equip Exemption (15-6-225, MCA)	13	0.00%	
Personal Operating	8310	5th yr Alternative Renewable Energy Small Elec Generation Mach & Equip Exemption (15-6-225, MCA)	13	0.00%	+
Real	8313 8314	Electric Generation Mileage Electric Generation Improvements	13 13	6.00% 6.00%	+
Personal	8318	Electric Generation Improvements  Electric Generation Personal Property	13	6.00%	+
Real	8327	Oil/Gas Turbine Elec. Gen. Improvements	13	6.00%	+
Personal	8328	Oil/Gas Turbine Elec. Gen. Personal Property	13	6.00%	1
Real	8350	First Year NEI-Electrical Generation/Telecommunication Real Property (50%) 15-24-1402	13	3.00%	50%
Real	8351	Second Year NEI-Electrical Generation/Telecommunication Real Property (50%) 15-24-1402	13	3.00%	50%
Real	8352	Third Year NEI-Electrical Generation/Telecommunication Real Property (50%) 15-24-1402	13	3.00%	50%
Real	8353	Fourth Year NEI-Electrical Generation/Telecommunication Real Property (50%) 15-24-1402	13	3.00%	50%
Real	8354	Fifth Year NEI-Electrical Generation/Telecommunication Real Property (50%) 15-24-1402	13	3.00%	50%
Real	8355	Sixth Year NEI-Electrical Generation/Telecommunication Real Property (60%) 15-24-1402	13	3.60%	60%
Real	8356	Seventh Year NEI-Electrical Generation/Telecommunication Real Property (70%) 15-24-1402	13	4.20%	70%
Real	8357	Eighth Year NEI-Electrical Generation/Telecommunication Real Property (80%) 15-24-1402	13	4.80%	80%
Real	8358	Ninth Year NEI-Electrical Generation/Telecommunication Real Property (90%) 15-24-1402	13	5.40%	90%
Personal	8359	First Year NEI-Electrical Generation/Telecommunication Pers Property (50%) 15-24-1402	13	3.00%	50%
Personal	8360	Second Year NEI-Electrical Generation/Telecommunication Pers. Property (50%) 15-24-1402	13	3.00%	50%
Personal	8361	Third Year NEI-Electrical Generation/Telecommunication Pers. Property(50%) 15-24-1402	13	3.00%	50%
Personal	8362	Fourth Year NEI-Electrical Generation/Telecommunication Pers. Property (50%) 15-24-1402	13	3.00%	50%
Personal	8363	Fifth Year NEI-Electrical Generation/Telecommunication Pers. Property (50%) 15-24-1402	13	3.00%	50%
Personal	8364	Sixth Year NEI-Electrical Generation/Telecommunication Pers. Property (60%) 15-24-1402	13	3.60%	60%
Personal	8365	Seventh Year NEI-Electrical Generation/Telecommunication Pers. Property (70%) 15-24-1402	13	4.20%	70%
Personal	8366	Eighth Year NEI-Electrical Generation/Telecommunication Pers. Property (80%) 15-24-1402	13	4.80%	80%
Personal Real	8367	Ninth Year NEI-Electrical Generation/Telecommunication Pers. Property (90%) 15-24-1402	13	5.40%	90%
Personal	8368	Electrical Generation/Telecommunication Improvements  Electrical Generation/Telecommunication Personal Property	13	6.00%	
Operating	8369 8519	Telecommunication Company Mileage	13 13	6.00% 6.00%	+
Real	8520	Telecommunication Company Improvements	13	6.00%	+
Personal	8529	Telecommunication Company Improvements  Telecommunication Company Personal Property	13	6.00%	+
Real	4007	Class 14 Land	14	3.00%	+
Real	4189	Class 14 Real Property - NEI Yr 1 25% (15-24-1402)	14	0.75%	25%
Real	4190	Class 14 Real Property - NEI Yr 2 25% (15-24-1402)	14	0.75%	25%
Real	4191	Class 14 Real Property - NEI Yr 3 25% (15-24-1402)	14	0.75%	25%
Real	4192	Class 14 Real Property - NEI Yr 4 25% (15-24-1402)	14	0.75%	25%
Real	4193	Class 14 Real Property - NEI Yr 5 25% (15-24-1402)	14	0.75%	25%
Real	4194	Class 14 Real Property - NEI Yr 6 40% (15-24-1402)	14	1.20%	40%
Real	4195	Class 14 Real Property - NEI Yr 7 55% (15-24-1402)	14	1.65%	55%
Real	4196	Class 14 Real Property - NEI Yr 8 70% (15-24-1402)	14	2.10%	70%
Real	4197	Class 14 Real Property - NEI Yr 9 85% (15-24-1402)	14	2.55%	85%
Personal	4198	Class 14 Personal Property - NEI Yr 1 25% (15-24-1402)	14	0.75%	25%
Personal	4199	Class 14 Personal Property - NEI Yr 2 25% (15-24-1402)	14	0.75%	25%
Personal	4200	Class 14 Personal Property - NEI Yr 3 25% (15-24-1402)	14	0.75%	25%
Personal	4201	Class 14 Personal Property - NEI Yr 4 25% (15-24-1402)	14	0.75%	25%
Personal	4202	Class 14 Personal Property - NEI Yr 5 25% (15-24-1402)	14	0.75%	25%
Personal	4203	Class 14 Personal Property - NEI Yr 6 40% (15-24-1402)	14	1.20%	40%
Personal	4204	Class 14 Personal Property - NEI Yr 7 55% (15-24-1402)	14	1.65%	55%
Personal	4205	Class 14 Personal Property - NEI Yr 8 70% (15-24-1402)  Class 14 Personal Property - NEI Yr 9 85% (15-24-1402)	14	2.10%	70%
Personal Operating	4206	Class 14 Mileage - NEI Yr 1 25% (15-24-1402)	14 14	2.55%	85%
Operating Operating	4207 4208	Class 14 Mileage - NEI Yr 1 25% (15-24-1402)  Class 14 Mileage - NEI Yr 2 25% (15-24-1402)	14	0.75% 0.75%	25% 25%
Operating	4208	Class 14 Mileage - NEI Yr 3 25% (15-24-1402)	14	0.75%	25%
Operating	4209	Class 14 Mileage - NEI Yr 4 25% (15-24-1402)	14	0.75%	25%
Operating	4211	Class 14 Mileage - NEI Yr 5 25% (15-24-1402)	14	0.75%	25%
Operating	4212	Class 14 Mileage - NEI Yr 6 40% (15-24-1402)	14	1.20%	40%
Operating	4213	Class 14 Mileage - NEI Yr 7 55% (15-24-1402)	14	1.65%	55%
Operating	4214	Class 14 Mileage - NEI Yr 8 70% (15-24-1402)	14	2.10%	70%
Operating	4215	Class 14 Mileage - NEI Yr 9 85% (15-24-1402)	14	2.55%	85%
Operating	8600	Class 14 Mileage (15-6-157)	14	3.00%	1
Real	8601	Class 14 Improvements (15-6-157)	14	3.00%	
Personal	8602	Class 14 Personal Property (15-6-157)	14	3.00%	
Real	8610	Coml Wind Gen Facility Improvements	14	3.00%	1
Personal	8611	Coml Wind Gen Facility Personal Property	14	3.00%	1
Real	8612	Class 14 Real Property - NEI Yr 1 50% (15-24-1402)	14	1.50%	50%
Real	8613	Class 14 Real Property - NEI Yr 2 50% (15-24-1402)	14	1.50%	50%
Real	8614	Class 14 Real Property - NEI Yr 3 50% (15-24-1402)	14	1.50%	50%
Real	8615	Class 14 Real Property - NEI Yr 4 50% (15-24-1402)	14	1.50%	50%
Real	8616	Class 14 Real Property - NEI Yr 5 50% (15-24-1402)	14	1.50%	50%
Real	8617	Class 14 Real Property - NEI Yr 6 60% (15-24-1402)	14	1.80%	60%
Real	8618	Class 14 Real Property - NEI Yr 7 70% (15-24-1402)	14	2.10%	70%
	8619	Class 14 Real Property - NEI Yr 8 80% (15-24-1402)	14	2.40%	80%

as of 7/14/2025 10 of 15

Property Type	CLASS CODE	DESCRIPTION	TAX CLASS	TAXABLE PERCENT	Tax Rate Multiplier
Real	8620	Class 14 Real Property - NEI Yr 9 90% (15-24-1402)	14	2.70%	90%
Personal	8621	Class 14 Personal Property - NEI Yr 1 50% (15-24-1402)	14	1.50%	50%
Personal	8622	Class 14 Personal Property - NEI Yr 2 50% (15-24-1402)	14	1.50%	50%
Personal	8623	Class 14 Personal Property - NEI Yr 3 50% (15-24-1402)	14	1.50%	50%
Personal Personal	8624	Class 14 Personal Property - NEI Yr 4 50% (15-24-1402)	14	1.50%	50%
Personal	8625	Class 14 Personal Property - NEI Yr 5 50% (15-24-1402) Class 14 Personal Property - NEI Yr 6 60% (15-24-1402)	14 14	1.50%	50% 60%
Personal	8626			1.80%	
Personal	8627	Class 14 Personal Property - NEI Yr 7 70% (15-24-1402) Class 14 Personal Property - NEI Yr 8 80% (15-24-1402)	14	2.10%	70%
Personal	8628	Class 14 Personal Property - NEI Yr 9 90% (15-24-1402)	14 14	2.40%	80% 90%
Operating	8629 8630	Class 14 Mileage - NEI Yr 1 50% (15-24-1402)	14	2.70% 1.50%	50%
Operating	8631	Class 14 Mileage - NEI Yr 2 50% (15-24-1402)	14		50%
Operating	8632	Class 14 Mileage - NEI Yr 3 50% (15-24-1402)	14	1.50%	50%
Operating	8633	Class 14 Mileage - NEI Yr 4 50% (15-24-1402)	14	1.50% 1.50%	50%
Operating	8634	Class 14 Mileage - NEI Yr 5 50% (15-24-1402)	14		50%
Operating	8635	Class 14 Mileage - NEI Yr 6 60% (15-24-1402)	14	1.50%	60%
Operating	8636	Class 14 Mileage - NEI Yr 7 70% (15-24-1402)	14	1.80% 2.10%	70%
Operating	8637	Class 14 Mileage - NEI Yr 8 80% (15-24-1402)	14	2.10%	80%
Operating	8638	Class 14 Mileage - NEI Yr 9 90% (15-24-1402)	14	2.70%	90%
Real	8639	Class 14 Real Property - EP or D Construction Period 50% (15-24-3111)	14	1.50%	50%
Personal	8640	Class 14 Personal Property - EP or D Construction Period 50% (15-24-3111)	14	1.50%	50%
Operating	8641	Class 14 Mileage - EP or D Construction Period 50% (15-24-3111)	14	1.50%	50%
Real	8642	Class 14 Real Property - EP or D Yr 1 50% (15-24-3111)	14	1.50%	50%
Real	8643	Class 14 Real Property - EP or D Yr 2 50% (15-24-3111)	14	1.50%	50%
Real	8644	Class 14 Real Property - EP or D Yr 3 50% (15-24-3111)	14	1.50%	50%
Real	8645	Class 14 Real Property - EP or D Yr 4 50% (15-24-3111)	14	1.50%	50%
Real	8646	Class 14 Real Property - EP or D Yr 5 50% (15-24-3111)	14	1.50%	50%
Real	8647	Class 14 Real Property - EP or D Yr 6 50% (15-24-3111)	14	1.50%	50%
Real	8648	Class 14 Real Property - EP or D Yr 7 50% (15-24-3111)	14	1.50%	50%
Real	8649	Class 14 Real Property - EP or D Yr 8 50% (15-24-3111)	14	1.50%	50%
Real	8650	Class 14 Real Property - EP or D Yr 9 50% (15-24-3111)	14	1.50%	50%
Real	8651	Class 14 Real Property - EP or D Yr 10 50% (15-24-3111)	14	1.50%	50%
Real	8652	Class 14 Real Property - EP or D Yr 11 50% (15-24-3111)	14	1.50%	50%
Real	8653	Class 14 Real Property - EP or D Yr 12 50% (15-24-3111)	14	1.50%	50%
Real	8654	Class 14 Real Property - EP or D Yr 13 50% (15-24-3111)	14	1.50%	50%
Real	8655	Class 14 Real Property - EP or D Yr 14 50% (15-24-3111)	14	1.50%	50%
Real	8656	Class 14 Real Property - EP or D Yr 15 50% (15-24-3111)	14	1.50%	50%
Personal	8657	Class 14 Personal Property - EP or D Yr 1 50% (15-24-3111)	14	1.50%	50%
Personal	8658	Class 14 Personal Property - EP or D Yr 2 50% (15-24-3111)	14	1.50%	50%
Personal	8659	Class 14 Personal Property - EP or D Yr 3 50% (15-24-3111)	14	1.50%	50%
Personal	8660	Class 14 Personal Property - EP or D Yr 4 50% (15-24-3111)	14	1.50%	50%
Personal	8661	Class 14 Personal Property - EP or D Yr 5 50% (15-24-3111)	14	1.50%	50%
Personal	8662	Class 14 Personal Property - EP or D Yr 6 50% (15-24-3111)	14	1.50%	50%
Personal	8663	Class 14 Personal Property - EP or D Yr 7 50% (15-24-3111)	14	1.50%	50%
Personal	8664	Class 14 Personal Property - EP or D Yr 8 50% (15-24-3111)	14	1.50%	50%
Personal	8665	Class 14 Personal Property - EP or D Yr 9 50% (15-24-3111)	14	1.50%	50%
Personal	8666	Class 14 Personal Property - EP or D Yr 10 50% (15-24-3111)	14	1.50%	50%
Personal	8667	Class 14 Personal Property - EP or D Yr 11 50% (15-24-3111)	14	1.50%	50%
Personal	8668	Class 14 Personal Property - EP or D Yr 12 50% (15-24-3111)	14	1.50%	50%
Personal	8669	Class 14 Personal Property - EP or D Yr 13 50% (15-24-3111)	14	1.50%	50%
Personal	8670	Class 14 Personal Property - EP or D Yr 14 50% (15-24-3111)	14	1.50%	50%
D 1	8671	Class 14 Personal Property - EP or D Yr 15 50% (15-24-3111)	4.4		=00/
Operating	8672	Class 14 Mileage - EP or D Yr 1 50% (15-24-3111)	14	1.50%	50%
Operating	8673	Class 14 Mileage - EP of D Yr 1 50% (15-24-3111)	14	1.50%	
Operating	8674	Class 14 Mileage - EP or D Yr 2 50% (15-24-3111)	14	1.50%	50%
	8675	Class 14 Mileage - EP or D Yr 3 50% (15-24-3111)  Class 14 Mileage - EP or D Yr 4 50% (15-24-3111)	14	1.50%	50%
Operating				1.50%	50%
Operating	8676	Class 14 Mileage - EP or D Yr 5 50% (15-24-3111)	14 14	1.50%	50%
Operating	8677	Class 14 Mileage - EP or D Yr 6 50% (15-24-3111)		1.50%	50%
Operating	8678	Class 14 Mileage - EP or D Yr 7 50% (15-24-3111)	14	1.50%	50%
Operating	8679	Class 14 Mileage - EP or D Yr 8 50% (15-24-3111)	14	1.50%	50%
Operating	8680	Class 14 Mileage - EP or D Yr 9 50% (15-24-3111)	14	1.50%	50%
Operating	8681	Class 14 Mileage - EP or D Yr 10 50% (15-24-3111)	14	1.50%	50%
Operating	8682	Class 14 Mileage - EP or D Yr 11 50% (15-24-3111)	14	1.50%	50%
Operating	8683	Class 14 Mileage - EP or D Yr 12 50% (15-24-3111)	14	1.50%	50%
Operating	8684	Class 14 Mileage - EP or D Yr 13 50% (15-24-3111)	14	1.50%	50%
Operating	8685	Class 14 Mileage - EP or D Yr 14 50% (15-24-3111)	14	1.50%	50%
Operating	8686	Class 14 Mileage - EP or D Yr 15 50% (15-24-3111)	14	1.50%	50%
Real	4216	Class 15 Real Property - NEI Yr 1 25% (15-24-1402)	15	0.75%	25%
Real	4217	Class 15 Real Property - NEI Yr 2 25% (15-24-1402)	15	0.75%	25%
Real	4218	Class 15 Real Property - NEI Yr 3 25% (15-24-1402)	15	0.75%	25%
Real	4219	Class 15 Real Property - NEI Yr 4 25% (15-24-1402)	15	0.75%	25%
Real	4220	Class 15 Real Property - NEI Yr 5 25% (15-24-1402)	15	0.75%	25%
Real	4221	Class 15 Real Property - NEI Yr 6 40% (15-24-1402)	15	1.20%	40%
Real	4222	Class 15 Real Property - NEI Yr 7 55% (15-24-1402)	15	1.65%	55%
Real	4223	Class 15 Real Property - NEI Yr 8 70% (15-24-1402)	15	2.10%	70%
Real	4224	Class 15 Real Property - NEI Yr 9 85% (15-24-1402)	15	2.55%	85%
Personal	4225	Class 15 Personal Property - NEI Yr 1 25% (15-24-1402)	15	0.75%	25%
Personal	4226	Class 15 Personal Property - NEI Yr <b>2</b> 25% (15-24-1402)	15	0.75%	25%
Personal	4227	Class 15 Personal Property - NEI Yr <b>3</b> 25% (15-24-1402)	15	0.75%	25%
Personal	4228	Class 15 Personal Property - NEI Yr <b>4</b> 25% (15-24-1402)	15	0.75%	25%
L CI 201191	4229	Class 15 Personal Property - NEI Yr <b>5</b> 25% (15-24-1402)	15	0.75%	25%

as of 7/14/2025 11 of 15

Property Type	CLASS CODE	DESCRIPTION	TAX CLASS	TAXABLE PERCENT	Tax Rate Multiplier
Personal	4230	Class 15 Personal Property - NEI Yr 6 40% (15-24-1402)	15	1.20%	40%
Personal	4231	Class 15 Personal Property - NEI Yr 7 55% (15-24-1402)	15	1.65%	55%
Personal	4232	Class 15 Personal Property - NEI Yr 8 70% (15-24-1402)	15	2.10%	70%
Personal	4233	Class 15 Personal Property - NEI Yr 9 85% (15-24-1402)	15	2.55%	85%
Operating	4234	Class 15 Mileage - NEI Yr 1 25% (15-24-1402)	15	0.75%	25% 25%
Operating Operating	4235	Class 15 Mileage - NEI Yr <b>2</b> 25% (15-24-1402)	15	0.75%	25%
	4236	Class 15 Mileage - NEI Yr <b>3</b> 25% (15-24-1402)	15	0.75%	25%
Operating	4237	Class 15 Mileage - NEI Yr <b>4</b> 25% (15-24-1402)	15	0.75%	
Operating	4238	Class 15 Mileage - NEI Yr <b>5</b> 25% (15-24-1402)  Class 15 Mileage - NEI Yr 6 40% (15-24-1402)	15	0.75%	25%
Operating Operating	4239	Class 15 Mileage - NEI Yr 6 40% (15-24-1402)	15	1.20%	40% 55%
Operating	4240 4241	Class 15 Mileage - NEI Yr 7 55% (15-24-1402)	15 15	1.65% 2.10%	70%
Operating	4241	Class 15 Mileage - NEI Yr 9 85% (15-24-1402)	15	2.10%	85%
Real	8700	Class 15 Improvements (15-6-158)	15	3.00%	0070
Personal	8701	Class 15 Personal Property (15-6-158)	15	3.00%	
Operating	8702	Class 15 Mileage (15-6-158)	15	3.00%	
Real	8703	Class 15 Real Property - NEI Yr 1 50% (15-24-1402)	15	1.50%	50%
Real	8704	Class 15 Real Property - NEI Yr 2 50% (15-24-1402)	15	1.50%	50%
Real	8705	Class 15 Real Property - NEI Yr 3 50% (15-24-1402)	15	1.50%	50%
Real	8706	Class 15 Real Property - NEI Yr 4 50% (15-24-1402)	15	1.50%	50%
Real	8707	Class 15 Real Property - NEI Yr 5 50% (15-24-1402)	15	1.50%	50%
Real	8708	Class 15 Real Property - NEI Yr 6 60% (15-24-1402)	15	1.80%	60%
Real	8709	Class 15 Real Property - NEI Yr 7 70% (15-24-1402)	15	2.10%	70%
Real	8710	Class 15 Real Property - NEI Yr 8 80% (15-24-1402)	15	2.10%	80%
Real	8711	Class 15 Real Property - NEI Yr 9 90% (15-24-1402)	15	2.40%	90%
Personal	8712	Class 15 Personal Property - NEI Yr 1 50% (15-24-1402)	15	1.50%	50%
Personal	8713	Class 15 Personal Property - NEI Yr 2 50% (15-24-1402)	15	1.50%	50%
Personal	8714	Class 15 Personal Property - NEI Yr 3 50% (15-24-1402)	15	1.50%	50%
Personal	8715	Class 15 Personal Property - NEI Yr 4 50% (15-24-1402)	15	1.50%	50%
Personal	8716	Class 15 Personal Property - NEI Yr 5 50% (15-24-1402)	15	1.50%	50%
Personal	8717	Class 15 Personal Property - NEI Yr 6 60% (15-24-1402)	15	1.80%	60%
Personal	8718	Class 15 Personal Property - NEI Yr 7 70% (15-24-1402)	15	2.10%	70%
Personal	8719	Class 15 Personal Property - NEI Yr 8 80% (15-24-1402)	15	2.40%	80%
Personal	8720	Class 15 Personal Property - NEI Yr 9 90% (15-24-1402)	15	2.70%	90%
Operating	8721	Class 15 Mileage - NEI Yr 1 50% (15-24-1402)	15	1.50%	50%
Operating	8722	Class 15 Mileage - NEI Yr 2 50% (15-24-1402)	15	1.50%	50%
Operating	8723	Class 15 Mileage - NEI Yr 3 50% (15-24-1402)	15	1.50%	50%
Operating	8724	Class 15 Mileage - NEI Yr 4 50% (15-24-1402)	15	1.50%	50%
Operating	8725	Class 15 Mileage - NEI Yr 5 50% (15-24-1402)	15	1.50%	50%
Operating	8726	Class 15 Mileage - NEI Yr 6 60% (15-24-1402)	15	1.80%	60%
Operating	8727	Class 15 Mileage - NEI Yr 7 70% (15-24-1402)	15	2.10%	70%
Operating	8728	Class 15 Mileage - NEI Yr 8 80% (15-24-1402)	15	2.40%	80%
Operating	8729	Class 15 Mileage - NEI Yr 9 90% (15-24-1402)	15	2.70%	90%
Real	8730	Class 15 Real Property - EP or D Construction Period 50% (15-24-3111)	15	1.50%	50%
Personal	8731	Class 15 Personal Property - EP or D Construction Period 50% (15-24-3111)	15	1.50%	50%
Operating	8732	Class 15 Mileage - EP or D Construction Period 50% (15-24-3111)	15	1.50%	50%
Real	8733	Class 15 Real Property - EP or D Yr 1 50% (15-24-3111)	15	1.50%	50%
Real	8734	Class 15 Real Property - EP or D Yr 2 50% (15-24-3111)	15	1.50%	50%
Real	8735	Class 15 Real Property - EP or D Yr 3 50% (15-24-3111)	15	1.50%	50%
Real	8736	Class 15 Real Property - EP or D Yr 4 50% (15-24-3111)	15	1.50%	50%
Real	8737	Class 15 Real Property - EP or D Yr 5 50% (15-24-3111)	15	1.50%	50%
Real	8738	Class 15 Real Property - EP or D Yr 6 50% (15-24-3111)	15	1.50%	50%
Real	8739	Class 15 Real Property - EP or D Yr 7 50% (15-24-3111)	15	1.50%	50%
Real	8740	Class 15 Real Property - EP or D Yr 8 50% (15-24-3111)	15	1.50%	50%
Real	8741	Class 15 Real Property - EP or D Yr 9 50% (15-24-3111)	15	1.50%	50%
Real	8742	Class 15 Real Property - EP or D Yr 10 50% (15-24-3111)	15	1.50%	50%
Real	8743	Class 15 Real Property - EP or D Yr 11 50% (15-24-3111)	15	1.50%	50%
Real	8744	Class 15 Real Property - EP or D Yr 12 50% (15-24-3111)	15	1.50%	50%
Real	8745	Class 15 Real Property - EP or D Yr 13 50% (15-24-3111)	15	1.50%	50%
Real	8746	Class 15 Real Property - EP or D Yr 14 50% (15-24-3111)	15	1.50%	50%
Real	8747	Class 15 Real Property - EP or D Yr 15 50% (15-24-3111)	15	1.50%	50%
Personal	8748	Class 15 Personal Property - EP or D Yr 1 50% (15-24-3111)	15	1.50%	50%
Personal	8749	Class 15 Personal Property - EP or D Yr 2 50% (15-24-3111)	15	1.50%	50%
Personal	8750	Class 15 Personal Property - EP or D Yr 3 50% (15-24-3111)	15	1.50%	50%
Personal	8751	Class 15 Personal Property - EP or D Yr 4 50% (15-24-3111)	15	1.50%	50%
Personal	8752	Class 15 Personal Property - EP or D Yr 5 50% (15-24-3111)	15	1.50%	50%
Personal	8753	Class 15 Personal Property - EP or D Yr 6 50% (15-24-3111)	15	1.50%	50%
Personal	8754	Class 15 Personal Property - EP or D Yr 7 50% (15-24-3111)	15	1.50%	50%
Personal	8755	Class 15 Personal Property - EP or D Yr 8 50% (15-24-3111)	15	1.50%	50%
Personal	8756	Class 15 Personal Property - EP or D Yr 9 50% (15-24-3111)	15	1.50%	50%
Personal	8757	Class 15 Personal Property - EP or D Yr 10 50% (15-24-3111)	15	1.50%	50%
Personal	8758	Class 15 Personal Property - EP or D Yr 11 50% (15-24-3111)	15	1.50%	50%
Personal	8759	Class 15 Personal Property - EP or D Yr 12 50% (15-24-3111)	15	1.50%	50%
Personal	8760	Class 15 Personal Property - EP or D Yr 13 50% (15-24-3111)	15	1.50%	50%
Personal	8761	Class 15 Personal Property - EP or D Yr 14 50% (15-24-3111)	15	1.50%	50%
Personal	8762	Class 15 Personal Property - EP or D Yr 15 50% (15-24-3111)	15	1.50%	50%
Operating	8763	Class 15 Mileage - EP or D Yr 1 50% (15-24-3111)	15	1.50%	50%
Operating	8764	Class 15 Mileage - EP or D Yr 2 50% (15-24-3111)	15	1.50%	50%
<u> </u>		Class 15 Mileage - EP or D Yr 3 50% (15-24-3111)	15	1.50%	50%
Operating Operating	8765 8766	Class 15 Mileage - EP or D Yr 4 50% (15-24-3111)	15	1.50%	50%

as of 7/14/2025 12 of 15

Property Type	CLASS CODE	DESCRIPTION	TAX CLASS	TAXABLE PERCENT	Tax Rate Multiplier
Operating	8768	Class 15 Mileage - EP or D Yr 6 50% (15-24-3111)	15	1.50%	50%
Operating	8769	Class 15 Mileage - EP or D Yr 7 50% (15-24-3111)	15	1.50%	50%
Operating	8770	Class 15 Mileage - EP or D Yr 8 50% (15-24-3111)	15	1.50%	50%
Operating	8771	Class 15 Mileage - EP or D Yr 9 50% (15-24-3111)	15	1.50%	50%
Operating	8772	Class 15 Mileage - EP or D Yr 10 50% (15-24-3111)	15	1.50%	50%
Operating	8773	Class 15 Mileage - EP or D Yr 11 50% (15-24-3111)	15	1.50%	50%
Operating	8774	Class 15 Mileage - EP or D Yr 12 50% (15-24-3111)	15	1.50%	50%
Operating	8775	Class 15 Mileage - EP or D Yr 13 50% (15-24-3111)	15	1.50%	50%
Operating	8776	Class 15 Mileage - EP or D Yr 14 50% (15-24-3111)	15	1.50%	50%
Operating	8777	Class 15 Mileage - EP or D Yr 15 50% (15-24-3111)	15	1.50%	50%
Real	8900	1st yr Class 15 Real Property Carbon Sequestration with EP or D	15	0.75%	25%
Real	8901	2nd yr Class 15 Real Property Carbon Sequestration with EP or D	15	0.75%	25%
Real	8902	3rd yr Class 15 Real Property Carbon Sequestration with EP or D	15	0.75%	25%
Real	8903	4th yr Class 15 Real Property Carbon Sequestration with EP or D	15	0.75%	25%
Real	8904	5th yr Class 15 Real Property Carbon Sequestration with EP or D	15	0.75%	25%
Real	8905	6th yr Class 15 Real Property Carbon Sequestration with EP or D	15	0.75%	25%
Real	8906	7th yr Class 15 Real Property Carbon Sequestration with EP or D	15	0.75%	25%
Real	8907	8th yr Class 15 Real Property Carbon Sequestration with EP or D	15	0.75%	25%
Real	8908	9th yr Class 15 Real Property Carbon Sequestration with EP or D	15	0.75%	25%
Real	8909	10th yr Class 15 Real Property Carbon Sequestration with EP or D	15	0.75%	25%
Real	8910	11th yr Class 15 Real Property Carbon Sequestration with EP or D	15	0.75%	25%
Real	8911	12th yr Class 15 Real Property Carbon Sequestration with EP or D	15	0.75%	25%
Real	8912	13th yr Class 15 Real Property Carbon Sequestration with EP or D	15	0.75%	25%
Real	8913	14th yr Class 15 Real Property Carbon Sequestration with EP or D		0.75%	25%
			15		25%
Real	8914	15th yr Class 15 Real Property Carbon Sequestration with EP or D	15	0.75%	
Personal	8915	1st yr Class 15 Personal Property Carbon Sequestration with EP or D	15	0.75%	25%
Personal	8916	2nd yr Class 15 Personal Property Carbon Sequestration with EP or D	15	0.75%	25%
Personal	8917	3rd yr Class 15 Personal Property Carbon Sequestration with EP or D	15	0.75%	25%
Personal	8918	4th yr Class 15 Personal Property Carbon Sequestration with EP or D	15	0.75%	25%
Personal	8919	5th yr Class 15 Personal Property Carbon Sequestration with EP or D	15	0.75%	25%
Personal	8920	6th yr Class 15 Personal Property Carbon Sequestration with EP or D	15	0.75%	25%
Personal	8921	7th yr Class 15 Personal Property Carbon Sequestration with EP or D	15	0.75%	25%
Personal	8922	8th yr Class 15 Personal Property Carbon Sequestration with EP or D	15	0.75%	25%
Personal	8923	9th yr Class 15 Personal Property Carbon Sequestration with EP or D	15	0.75%	25%
Personal	8924	10th yr Class 15 Personal Property Carbon Sequestration with EP or D	15	0.75%	25%
Personal	8925	11th yr Class 15 Personal Property Carbon Sequestration with EP or D	15	0.75%	25%
Personal	8926	12th yr Class 15 Personal Property Carbon Sequestration with EP or D	15	0.75%	25%
Personal	8927	13th yr Class 15 Personal Property Carbon Sequestration with EP or D	15	0.75%	25%
					25%
Personal	8928	14th yr Class 15 Personal Property Carbon Sequestration with EP or D	15	0.75%	
Personal	8929	15th yr Class 15 Personal Property Carbon Sequestration with EP or D	15	0.75%	25%
Operating	8930	1st yr Class 15 Mileage Carbon Sequestration with EP or D	15	0.75%	25%
Operating	8931	2nd yr Class 15 Mileage Carbon Sequestration with EP or D	15	0.75%	25%
Operating	8932	3rd yr Class 15 Mileage Carbon Sequestration with EP or D	15	0.75%	25%
Operating	8933	4th yr Class 15 Mileage Carbon Sequestration with EP or D	15	0.75%	25%
Operating	8934	5th yr Class 15 Mileage Carbon Sequestration with EP or D	15	0.75%	25%
Operating	8935	6th yr Class 15 Mileage Carbon Sequestration with EP or D	15	0.75%	25%
Operating	8936	7th yr Class 15 Mileage Carbon Sequestration with EP or D	15	0.75%	25%
Operating	8937	8th yr Class 15 Mileage Carbon Sequestration with EP or D	15	0.75%	25%
Operating	8938	9th yr Class 15 Mileage Carbon Sequestration with EP or D	15	0.75%	25%
Operating	8939	10th yr Class 15 Mileage Carbon Sequestration with EP or D	15	0.75%	25%
Operating	8940	11th yr Class 15 Mileage Carbon Sequestration with EP or D	15	0.75%	25%
Operating	8941	12th yr Class 15 Mileage Carbon Sequestration with EP or D		0.75%	25%
Operating	8942	13th yr Class 15 Mileage Carbon Sequestration with EP or D	15 15	0.75%	25%
Operating	8943	14th yr Class 15 Mileage Carbon Sequestration with EP or D			25%
			15	0.75%	
Operating	8944	15th yr Class 15 Mileage Carbon Sequestration with EP or D	15	0.75%	25%
Real	4243	Class 16 Real Property - NEI Yr 1 25% (15-24-1402)	16	0.56%	25%
Real	4244	Class 16 Real Property - NEI Yr 2 25% (15-24-1402)	16	0.56%	25%
Real	4245	Class 16 Real Property - NEI Yr <b>3</b> 25% (15-24-1402)	16	0.56%	25%
Real	4246	Class 16 Real Property - NEI Yr <b>4</b> 25% (15-24-1402)	16	0.56%	25%
Real	4247	Class 16 Real Property - NEI Yr <b>5</b> 25% (15-24-1402)	16	0.56%	25%
Real	4248	Class 16 Real Property - NEI Yr 6 40% (15-24-1402)	16	0.90%	40%
Real	4249	Class 16 Real Property - NEI Yr 7 55% (15-24-1402)	16	1.24%	55%
Real	4250	Class 16 Real Property - NEI Yr 8 70% (15-24-1402)	16	1.58%	70%
Real	4251	Class 16 Real Property - NEI Yr 9 85% (15-24-1402)	16	1.91%	85%
Personal	4252	Class 16 Personal Property - NEI Yr 1 25% (15-24-1402)	16	0.56%	25%
Personal	4253	Class 16 Personal Property - NEI Yr <b>2</b> 25% (15-24-1402)	16	0.56%	25%
	4253		16	0.56%	25%
Personal		Class 16 Personal Property - NEI Yr <b>3</b> 25% (15-24-1402)			1
Personal	4255	Class 16 Personal Property - NEI Yr <b>4</b> 25% (15-24-1402)	16	0.56%	25%
Personal	4256	Class 16 Personal Property - NEI Yr <b>5</b> 25% (15-24-1402)	16	0.56%	25%
Personal	4257	Class 16 Personal Property - NEI Yr 6 40% (15-24-1402)	16	0.90%	40%
Personal	4258	Class 16 Personal Property - NEI Yr 7 55% (15-24-1402)	16	1.24%	55%
Personal	4259	Class 16 Personal Property - NEI Yr 8 70% (15-24-1402)	16	1.58%	70%
Personal	4260	Class 16 Personal Property - NEI Yr 9 85% (15-24-1402)	16	1.91%	85%
Operating	4261	Class 16 Mileage - NEI Yr 1 25% (15-24-1402)	16	0.56%	25%
Operating	4262	Class 16 Mileage - NEI Yr <b>2</b> 25% (15-24-1402)	16	0.56%	25%
Operating	4263	Class 16 Mileage - NEI Yr <b>3</b> 25% (15-24-1402)	16	0.56%	25%
Operating	4264	Class 16 Mileage - NEI Yr <b>4</b> 25% (15-24-1402)	16		
Operating	4264			0.56%	25%
On anotin ::		Class 16 Mileage - NEI Yr <b>5</b> 25% (15-24-1402)	16	0.56%	25%
Operating					
Operating Operating Operating	4266 4267	Class 16 Mileage - NEI Yr 6 40% (15-24-1402) Class 16 Mileage - NEI Yr 7 55% (15-24-1402)	16 16	0.90% 1.24%	40% 55%

as of 7/14/2025 13 of 15

Property Type	CLASS CODE	DESCRIPTION	TAX CLASS	TAXABLE PERCENT	Tax Rate Multiplier
Operating Real	4269 8800	Class 16 Mileage - NEI Yr 9 85% (15-24-1402)  Class 16 Improvements (15-6-159)	16 16	1.91% 2.25%	85%
Personal	8801	Class 16 Personal Property (15-6-159)	16	2.25%	
Operating	8802	Class 16 Mileage Property (15-6-159)	16	2.25%	
Real	8803	Class 16 Real Property - NEI Yr 1 50% (15-24-1402)	16	1.13%	50%
Real	8804	Class 16 Real Property - NEI Yr 2 50% (15-24-1402)	16	1.13%	50%
Real Real	8805 8806	Class 16 Real Property - NEI Yr 3 50% (15-24-1402)  Class 16 Real Property - NEI Yr 4 50% (15-24-1402)	16 16	1.13%	50%
Real Real	8807	Class 16 Real Property - NEI Yr 5 50% (15-24-1402)	16	1.13% 1.13%	50% 50%
Real	8808	Class 16 Real Property - NEI Yr 6 60% (15-24-1402)	16	1.35%	60%
Real	8809	Class 16 Real Property - NEI Yr 7 70% (15-24-1402)	16	1.58%	70%
Real	8810	Class 16 Real Property - NEI Yr 8 80% (15-24-1402)	16	1.80%	80%
Real	8811	Class 16 Real Property - NEI Yr 9 90% (15-24-1402)	16	2.03%	90%
Personal Personal	8812 8813	Class 16 Personal Property - NEI Yr 1 50% (15-24-1402) Class 16 Personal Property - NEI Yr 2 50% (15-24-1402)	16 16	1.13% 1.13%	50% 50%
Personal	8814	Class 16 Personal Property - NEI Yr 3 50% (13-24-1402)	16	1.13%	50%
Personal	8815	Class 16 Personal Property - NEI Yr 4 50% (15-24-1402)	16	1.13%	50%
Personal	8816	Class 16 Personal Property - NEI Yr 5 50% (15-24-1402)	16	1.13%	50%
Personal	8817	Class 16 Personal Property - NEI Yr 6 60% (15-24-1402)	16	1.35%	60%
Personal	8818	Class 16 Personal Property - NEI Yr 7 70% (15-24-1402)	16	1.58%	70%
Personal Personal	8819 8820	Class 16 Personal Property - NEI Yr 8 80% (15-24-1402) Class 16 Personal Property - NEI Yr 9 90% (15-24-1402)	16 16	1.80% 2.03%	80% 90%
Operating	8821	Class 16 Mileage - NEI Yr 1 50% (15-24-1402)	16	1.13%	50%
Operating	8822	Class 16 Mileage - NEI Yr 2 50% (15-24-1402)	16	1.13%	50%
Operating	8823	Class 16 Mileage - NEI Yr 3 50% (15-24-1402)	16	1.13%	50%
Operating	8824	Class 16 Mileage - NEI Yr 4 50% (15-24-1402)	16	1.13%	50%
Operating Operating	8825	Class 16 Mileage - NEI Yr 5 50% (15-24-1402)	16	1.13%	50%
Operating Operating	8826 8827	Class 16 Mileage - NEI Yr 6 60% (15-24-1402)  Class 16 Mileage - NEI Yr 7 70% (15-24-1402)	16 16	1.35% 1.58%	60% 70%
Operating	8828	Class 16 Mileage - NEI Yr 8 80% (15-24-1402)	16	1.80%	80%
Operating	8829	Class 16 Mileage - NEI Yr 9 90% (15-24-1402)	16	2.03%	90%
Real	8830	Class 16 Real Property - EP or D Construction Period 50% (15-24-3111)	16	1.13%	50%
Personal	8831	Class 16 Personal Property - EP or D Construction Period 50% (15-24-3111)	16	1.13%	50%
Operating	8832	Class 16 Mileage - EP or D Construction Period 50% (15-24-3111)	16	1.13%	50%
Real Real	8833 8834	Class 16 Real Property - EP or D Yr 1 50% (15-24-3111)  Class 16 Real Property - EP or D Yr 2 50% (15-24-3111)	16 16	1.13% 1.13%	50% 50%
Real	8835	Class 16 Real Property - EP or D Yr 3 50% (15-24-3111)	16	1.13%	50%
Real	8836	Class 16 Real Property - EP or D Yr 4 50% (15-24-3111)	16	1.13%	50%
Real	8837	Class 16 Real Property - EP or D Yr 5 50% (15-24-3111)	16	1.13%	50%
Real	8838	Class 16 Real Property - EP or D Yr 6 50% (15-24-3111)	16	1.13%	50%
Real	8839	Class 16 Real Property - EP or D Yr 7 50% (15-24-3111)	16 16	1.13%	50%
Real Real	8840 8841	Class 16 Real Property - EP or D Yr 8 50% (15-24-3111)  Class 16 Real Property - EP or D Yr 9 50% (15-24-3111)	16	1.13% 1.13%	50% 50%
Real	8842	Class 16 Real Property - EP or D Yr 10 50% (15-24-3111)	16	1.13%	50%
Real	8843	Class 16 Real Property - EP or D Yr 11 50% (15-24-3111)	16	1.13%	50%
Real	8844	Class 16 Real Property - EP or D Yr 12 50% (15-24-3111)	16	1.13%	50%
Real	8845	Class 16 Real Property - EP or D Yr 13 50% (15-24-3111)	16	1.13%	50%
Real Real	8846 8847	Class 16 Real Property - EP or D Yr 14 50% (15-24-3111)  Class 16 Real Property - EP or D Yr 15 50% (15-24-3111)	16	1.13%	50%
Personal	8848	Class 16 Personal Property - EP or D Yr 1 50% (15-24-3111)	16 16	1.13% 1.13%	50% 50%
Personal	8849	Class 16 Personal Property - EP or D Yr 2 50% (15-24-3111)	16	1.13%	50%
Personal	8850	Class 16 Personal Property - EP or D Yr 3 50% (15-24-3111)	16	1.13%	50%
Personal	8851	Class 16 Personal Property - EP or D Yr 4 50% (15-24-3111)	16	1.13%	50%
Personal	8852	Class 16 Personal Property - EP or D Yr 5 50% (15-24-3111)	16	1.13%	50%
Personal Personal	8853 8854	Class 16 Personal Property - EP or D Yr 6 50% (15-24-3111) Class 16 Personal Property - EP or D Yr 7 50% (15-24-3111)	16 16	1.13% 1.13%	50% 50%
Personal	8855	Class 16 Personal Property - EP or D Yr 7 50% (15-24-3111)	16	1.13%	50%
Personal	8856	Class 16 Personal Property - EP or D Yr 9 50% (15-24-3111)	16	1.13%	50%
Personal	8857	Class 16 Personal Property - EP or D Yr 10 50% (15-24-3111)	16	1.13%	50%
Personal	8858	Class 16 Personal Property - EP or D Yr 11 50% (15-24-3111)	16	1.13%	50%
Personal Personal	8859 8860	Class 16 Personal Property - EP or D Yr 12 50% (15-24-3111)	16	1.13%	50%
Personal Personal	8861	Class 16 Personal Property - EP or D Yr 13 50% (15-24-3111)  Class 16 Personal Property - EP or D Yr 14 50% (15-24-3111)	16 16	1.13% 1.13%	50% 50%
Personal	8862	Class 16 Personal Property - EP or D Yr 15 50% (15-24-3111)	16	1.13%	50%
Operating	8863	Class 16 Mileage - EP or D Yr 1 50% (15-24-3111)	16	1.13%	50%
Operating	8864	Class 16 Mileage - EP or D Yr 2 50% (15-24-3111)	16	1.13%	50%
Operating	8865	Class 16 Mileage - EP or D Yr 3 50% (15-24-3111)	16	1.13%	50%
Operating	8866	Class 16 Mileage - EP or D Yr 4 50% (15-24-3111)	16	1.13%	50%
Operating Operating	8867 8868	Class 16 Mileage - EP or D Yr 5 50% (15-24-3111)  Class 16 Mileage - EP or D Yr 6 50% (15-24-3111)	16 16	1.13% 1.13%	50% 50%
Operating	8869	Class 16 Mileage - EP or D Yr 7 50% (15-24-3111)	16	1.13%	50%
Operating	8870	Class 16 Mileage - EP or D Yr 8 50% (15-24-3111)	16	1.13%	50%
Operating	8871	Class 16 Mileage - EP or D Yr 9 50% (15-24-3111)	16	1.13%	50%
Operating	8872	Class 16 Mileage - EP or D Yr 10 50% (15-24-3111)	16	1.13%	50%
Operating	8873	Class 16 Mileage - EP or D Yr 11 50% (15-24-3111)	16	1.13%	50%
Operating	8874 8875	Class 16 Mileage - EP or D Yr 12 50% (15-24-3111)	16	1.13%	50%
Operating Operating	8875 8876	Class 16 Mileage - EP or D Yr 13 50% (15-24-3111)  Class 16 Mileage - EP or D Yr 14 50% (15-24-3111)	16 16	1.13% 1.13%	50% 50%
Operating	8877	Class 16 Mileage - EP or D Yr 15 50% (15-24-3111)	16	1.13%	50%
Real	4008	Class 17 Land	17	0.90%	1 3070
Real	4270	Class 17 Improvements (15-6-162)	17	0.90%	I

as of 7/14/2025 14 of 15

Property Type	CLASS CODE	DESCRIPTION	TAX CLASS	TAXABLE PERCENT	Tax Rate Multiplie
Personal	4271	Class 17 Personal Property (15-6-162)	17	0.90%	
Operating	4272	Class 17 Mileage Property (15-6-162)	17	0.90%	
Real	4273	Class 17 Real Property - NEI Yr 1 25% (15-24-1402)	17	0.23%	25%
Real	4274	Class 17 Real Property - NEI Yr 2 25% (15-24-1402)	17	0.23%	25%
Real	4275	Class 17 Real Property - NEI Yr 3 25% (15-24-1402)	17	0.23%	25%
Real Real	4276	Class 17 Real Property - NEI Yr 4 25% (15-24-1402)  Class 17 Real Property - NEI Yr 5 25% (15-24-1402)	17 17	0.23%	25%
Real	4277 4278	Class 17 Real Property - NET 11 5 25% (13-24-1402)  Class 17 Real Property - NET 11 5 25% (15-24-1402)	17	0.23% 0.36%	25% 40%
Real	4276	Class 17 Real Property - NEI Yr 7 55% (15-24-1402)	17	0.50%	55%
Real	4280	Class 17 Real Property - NEI Yr 8 70% (15-24-1402)	17	0.63%	70%
Real	4281	Class 17 Real Property - NEI Yr 9 85% (15-24-1402)	17	0.77%	85%
Real	4282	Class 17 Real Property - NEI Yr 1 50% (15-24-1402)	17	0.45%	50%
Real	4283	Class 17 Real Property - NEI Yr 2 50% (15-24-1402)	17	0.45%	50%
Real	4284	Class 17 Real Property - NEI Yr 3 50% (15-24-1402)	17	0.45%	50%
Real	4285	Class 17 Real Property - NEI Yr 4 50% (15-24-1402)	17	0.45%	50%
Real	4286	Class 17 Real Property - NEI Yr 5 50% (15-24-1402)	17	0.45%	50%
Real	4287	Class 17 Real Property - NEI Yr 6 60% (15-24-1402)	17	0.54%	60%
Real	4288	Class 17 Real Property - NEI Yr 7 70% (15-24-1402)	17	0.63%	70%
Real	4289	Class 17 Real Property - NEI Yr 8 80% (15-24-1402)	17	0.72%	80%
Real	4290	Class 17 Real Property - NEI Yr 9 90% (15-24-1402)	17	0.81%	90%
Personal	4291	Class 17 Personal Property - NEI Yr 1 25% (15-24-1402)	17	0.23%	25%
Personal	4292	Class 17 Personal Property - NEI Yr 2 25% (15-24-1402)	17	0.23%	25%
Personal	4293	Class 17 Personal Property - NEI Yr 3 25% (15-24-1402)	17	0.23%	25%
Personal	4294	Class 17 Personal Property - NEI Yr 4 25% (15-24-1402)	17	0.23%	25%
Personal	4295	Class 17 Personal Property - NEI Yr 5 25% (15-24-1402)	17	0.23%	25%
Personal	4296	Class 17 Personal Property - NEI Yr 6 40% (15-24-1402)	17	0.36%	40%
Personal	4297	Class 17 Personal Property - NEI Yr 7 55% (15-24-1402)	17	0.50%	55%
Personal	4298	Class 17 Personal Property - NEI Yr 8 70% (15-24-1402)	17	0.63%	70%
Personal	4299	Class 17 Personal Property - NEI Yr 9 85% (15-24-1402)	17	0.77%	85%
Personal	4300	Class 17 Personal Property - NEI Yr 1 50% (15-24-1402)	17	0.45%	50%
Personal	4301	Class 17 Personal Property - NEI Yr 2 50% (15-24-1402)	17	0.45%	50%
Personal	4302	Class 17 Personal Property - NEI Yr 3 50% (15-24-1402)	17	0.45%	50%
Personal	4303	Class 17 Personal Property - NEI Yr 4 50% (15-24-1402)	17	0.45%	50%
Personal	4304	Class 17 Personal Property - NEI Yr 5 50% (15-24-1402)	17	0.45%	50%
Personal	4305	Class 17 Personal Property - NEI Yr 6 60% (15-24-1402)	17	0.54%	60%
Personal Personal	4306	Class 17 Personal Property - NEI Yr 7 70% (15-24-1402)	17 17	0.63%	70%
	4307	Class 17 Personal Property - NEI Yr 8 80% (15-24-1402)  Class 17 Personal Property - NEI Yr 9 90% (15-24-1402)		0.72%	80%
Personal Operating	4308	Class 17 Personal Property - NET YT 9 90% (15-24-1402)  Class 17 Mileage - NET YT 1 25% (15-24-1402)	17 17	0.81%	90% 25%
Operating	4309	Class 17 Mileage - NEI Yr 1 25% (15-24-1402)  Class 17 Mileage - NEI Yr 2 25% (15-24-1402)		0.23%	
Operating	4310 4311	Class 17 Mileage - NEI Yr 3 25% (15-24-1402)  Class 17 Mileage - NEI Yr 3 25% (15-24-1402)	17 17	0.23%	25% 25%
Operating	4311	Class 17 Mileage - NEI Yr 4 25% (15-24-1402)	17	0.23% 0.23%	25%
Operating	4313	Class 17 Mileage - NEI Yr 5 25% (15-24-1402)	17	0.23%	25%
Operating	4314	Class 17 Mileage - NEI Yr 6 40% (15-24-1402)	17	0.36%	40%
Operating	4314	Class 17 Mileage - NEI Yr 7 55% (15-24-1402)	17	0.50%	55%
Operating	4316	Class 17 Mileage - NEI Yr 8 70% (15-24-1402)	17	0.63%	70%
Operating	4317	Class 17 Mileage - NEI Yr 9 85% (15-24-1402)	17	0.77%	85%
Operating	4318	Class 17 Mileage - NEI Yr 1 50% (15-24-1402)	17	0.45%	50%
Operating	4319	Class 17 Mileage - NEI Yr 2 50% (15-24-1402)	17	0.45%	50%
Operating	4320	Class 17 Mileage - NEI Yr 3 50% (15-24-1402)	17	0.45%	50%
Operating	4321	Class 17 Mileage - NEI Yr 4 50% (15-24-1402)	17	0.45%	50%
Operating	4322	Class 17 Mileage - NEI Yr 5 50% (15-24-1402)	17	0.45%	50%
Operating	4323	Class 17 Mileage - NEI Yr 6 60% (15-24-1402)	17	0.54%	60%
Operating	4324	Class 17 Mileage - NEI Yr 7 70% (15-24-1402)	17	0.63%	70%
Operating	4325	Class 17 Mileage - NEI Yr 8 80% (15-24-1402)	17	0.72%	80%
Operating	4326	Class 17 Mileage - NEI Yr 9 90% (15-24-1402)	17	0.81%	90%
Real	5018	Class 18 Land	18	3.00%	
Real	5019	Class 18 Qualifying Land Yr 1-15 (15-6-163)	18	1.50%	50%
Real	5020	Class 18 Improvements (15-6-163)	18	3.00%	
Real	5021	Class 18 Qualifying Improvements Yr 1-15 (15-6-163)	18	1.50%	50%
Personal	5022	Class 18 Personal Property (15-6-163)	18	3.00%	
Personal	5023	Class 18 Qualifying Personal Property Yr 1-15 (15-6-163)	18	1.50%	50%
Operating	5024	Class 18 Mileage Property (15-6-163)	18	3.00%	
Operating	5025	Class 18 Qualifying Mileage Yr 1-15 (15-6-163)	18	1.50%	50%

as of 7/14/2025 15 of 15