

## ASSESSMENT RATIOS BY CLASS FOR TAX YEARS 2000 – 2004

Legislative Class	2000	2001	2002	2003	2004
I. 1-2. Mines	25.00%	n/a	n/a	n/a	n/a
I. 3-7. Utilities	25.00%	n/a	n/a	n/a	n/a
I. 8-11, 13. Commercial Real Estate	25.00%	n/a	n/a	n/a	n/a
I. <u>1-11, 13, Combined in 2001</u>	n/a	<u>25.00%</u>	<u>25.00%</u>	<u>25.00%</u>	<u>25.00%</u>
I. 12. Commercial Personal Property	25.00%	25.00%	25.00%	25.00%	25.00%
<u>All Class I. 1-13 Property in 2001</u>	n/a	<u>25.00%</u>	<u>25.00%</u>	<u>25.00%</u>	<u>25.00%</u>
II. R. Vacant Land/Agricultural R.E.	16.00%	16.00%	16.00%	16.00%	16.00%
II. P. Vacant Land/Agricultural P.P.	16.00%	16.00%	16.00%	16.00%	16.00%
III. Residential, Owner Occupied	10.00%	10.00%	10.00%	10.00%	10.00%
IV. Residential, Renter Occupied	10.00%	10.00%	10.00%	10.00%	10.00%
V. Railroads	21.00%	21.00%	20.00%	20.00%	21.00%
VI. Historic Owner Occupied Residential (Note 1)	5.00%	5.00%	5.00%	5.00%	5.00%
VII. Historic Commercial (Note 2)	1.00%	1.00%	1.00%	1.00%	1.00%
VIII. Historic Rental Residential	1.00%	1.00%	1.00%	1.00%	1.00%
IX. Possessory Interests	1.00%	1.00%	1.00%	1.00%	1.00%
Average Assessment Ratio of Secondary	13.55%	13.42%	13.33%	13.31%	13.10%
Average Assessment Ratio of Primary	13.50%	13.36%	13.27%	13.24%	13.09%

State and County Abstract of the Assessment Roll.

Note 1. Legislative Class VI also includes property in foreign trade zones, military reuse zones, enterprise zones, and property used in the manufacture of environmental technology and in environment remediation.

Note 2. The 1 percent assessment ratio applies to the value of recent renovations and improvements and applies for 10 years after the improvements are made. The remainder of the value is at the rate for the class as determined by the use of the property.