

PROPERTY CLASSES AND SUBCLASSES												
VACANT LAND	2023 RATE		COMMERCIAL	2023 RATE	Value adjustment	AGRICULTURAL	2023 RATE	PRODUCING MINES	2023 RATE	STATE ASSESSED	2023 RATE	
Real Property:			Real Property:			Real Property:		Real Property:		8299 Real Property	27.9%	
0010 Vacant-Possessory Interest	27.9%		2020* Airport-Possessory Interest	27.9%		4020 Agricultural-Possessory Interest	26.4%	6110/6210 Molybdenum	no change	8499 Personal Property	27.9%	
0100 Residential Lots	27.9%		2021* Entertainment Possessory Interest	27.9%		4107 Sprinkler Irrigated Land	26.4%	6120/6220 Precious Metals	no change	8252/8452 Renewable Energy	26.4%	
0200 Commercial Lots	27.9%		2022* Recreation Possessory Interest	27.9%		4117 Flood Irrigated Land	26.4%	6130/6230 Base Metals	no change			
0300 Industrial Lots	27.9%		2023* Other Comm Possessory Interest	27.9%		4127 Dry Farm Land	26.4%	6140/6240 Strategic Minerals	no change			
0400 PUD Lots	27.9%		2112/2212 Merchandising	27.9%	-30,000	4137 Meadow Hay Land	26.4%	6150/6250 Oil Shale/Retort	no change			
0510 < 1.0 Acre	27.9%		2115/2215 Lodging	27.9%	-30,000	4147 Grazing Land	26.4%	Personal Property:				
0520 1.0 Acre but < 5.0 Acres	27.9%		2117/2217 Renewable Energy	26.4%	-30,000	4157 Orchard Land	26.4%	6410 Molybdenum	27.9%			
0530 5.0 Acres but < 10.0 Acres	27.9%		2120/2220 Offices	27.9%	-30,000	4167 Farm/Ranch Waste Land	26.4%	6420 Precious Metals	27.9%			
0540 10.0 Acres but < 35.0 Acres	27.9%		2125/2225 Recreation	27.9%	-30,000	4177 Forest Land	26.4%	6430 Mase Metals	27.9%			
0550 35.0 Acres but < 100.0 Acres	27.9%		2127/2227 Limited Gaming	27.9%	-30,000	4279 Farm/Ranch Support Bldgs.	26.4%	6440 Strategic Minerals	27.9%			
0560 100.0 Acres +	27.9%		2130/2230 Special Purpose	27.9%	-30,000	4180/4280 All Other Agricultural	27.9%	6450 Oil Shale/Retort	27.9%			
0600 Minor Structures	27.9%		2135/2235 Warehouse/Storage	27.9%	-30,000	Personal Property:						
0700 Non-minor Structures	27.9%		2140/2240 Multi-Use	27.9%	-30,000	4410 Agribusiness Personal Property	27.9%	OIL AND GAS	2023 RATE	EXEMPT	2023 RATE	
			2245** Commercial condominiums	27.9%	-30,000			Real Property:		Real Property:		
			2150/2250 Partially Exempt (Tax. Part)	27.9%	-30,000			7110/7210 Producing Oil/Primary	87.5%	Federal		
			Personal Property:					7120/7220 Producing Oil/Secondary	75%	9110/9210 Residential	6.7%	
			1410 Residential Personal Property	27.9%				7130/7230 Producing Gas/Primary	87.5%	9119/9219 Non-residential	27.9%	
			2040 Comm PP Possessory Interest	27.9%				7140/7240 Producing Gas/Secondary	75%	State		
			2405 Ltd Gaming Personal Property	27.9%				7145/7245 Producing CO2	87.5%	9120/9220 Residential	6.7%	
			2410 Other Personal Property	27.9%				7147/7247 Producing Helium	87.5%	9129/9229 Non-residential	27.9%	
			2412 Lodging Personal Property	27.9%				7150/7250 Oil Shale/In-Situ	75%	County		
			2415 Renewable Energy Pers. Prop.	26.4%				7155/7255 Natural Gas Liquids	87.5%	9130/9230 Residential	6.7%	
RESIDENTIAL	2023 RATE	Value adjustment				NATURAL RESOURCES	2023 RATE	and/or Oil and Gas Condensate		9139/9239 Non-residential	27.9%	
Real Property:						Real Property:		Personal Property:		Political Subdivision		
1020* Residential Possessory Interest	6.7%	-55,000	INDUSTRIAL	2023 RATE		5110/5210 Coal	27.9%	7410 Producing Oil/Primary	27.9%	9140/9240 Residential	6.7%	
1112/1212 Single Family Residence	6.7%	-55,000	Real Property:			5120/5220 Earth/Stone Products	27.9%	7420 Producing Oil/Secondary	27.9%	9149/9249 Non-residential	27.9%	
4277 Farm/Ranch Residence	6.7%	-55,000	3020* Industrial Possessory Interest	27.9%		5140/5240 Nonprod. Pat. Mining Claim	27.9%	7430 Producing Gas/Primary	27.9%	Religious Purposes		
1115/1215 Duplexes-Triplexes	6.7%	-55,000	3112/3212 Contracting/Service	27.9%				7440 Producing Gas/Secondary	27.9%	9150/9250 Residential	6.7%	
1120/1220 Multi-Units (4-8)	6.7%	-55,000	3115/3215 Manuf/Processing	27.9%		5250 Nonprod. Unpat. Mining Claim		7445 Producing CO2	27.9%	9159/9259 Non-residential	27.9%	
1125/1225 Multi-Units (9+)	6.7%	-55,000	3120/3220 Refining/Milling	27.9%		Imps.	27.9%	7447 Producing Helium	27.9%	Private Schools		
1230** Condominiums	6.7%	-55,000	3125/3225 Refining/Petroleum	27.9%		5170 Severed Mineral Interest	27.9%	7450 Oil Shale/In-Situ	27.9%	9160/9260 Residential	6.7%	
1135/1235 Manufactured Housing	6.7%	-55,000	3230** Industrial Condominiums	27.9%		Personal Property:		7455 Natural Gas Liquids	27.9%	9169/9269 Non-residential	27.9%	
1145/1245 Parsonages	6.7%	-55,000	Personal Property:			5410 Coal	27.9%	and/or Oil and Gas Condensate		Charitable		
4278 Farm/Ranch Mfd. Homes	6.7%	-55,000	3040 Industrial PP - Possessory Interest	27.9%		5420 Earth/Stone Products	27.9%	7460 Pipeline Gather/TransDist. Systems	27.9%	9170/9270 Residential	6.7%	
1140/1240 Mfd. Housing Parks	6.7%	-55,000	3410 Industrial Personal Property	27.9%		5440 Nonprod. Pat. Mining Claim	27.9%			9179/9279 Non-residential	27.9%	
1150/1250 Partially Exempt	6.7%	-55,000				5450 Nonprod. Unpat. Mining Claim	27.9%	7470 Oil/Gas Rotary Drill Rigs	27.9%	All Other		
1177/1277 Property Not Integral to Ag Operation	6.7%	-55,000								9190/9290 Residential	6.7%	
1278 Mfd. Home Not Integral to Ag	6.7%	-55,000								9199/9299 Non-residential	27.9%	
			* The value listed represents the possessory interest value of land and improvements.								Agricultural Exempt	
			** The value listed represents a total value of the property: land and improvements.								Personal Property:	
										9410 CEA facilities	27.9%	
										9420 EV Charging Stations	27.9%	