

Property Type/Tax Year	2023	2024	2025	2026	2027
Vacant	27.9%	27.9%	27%	26%	25%
Residential	6.7% minus \$55k with a \$1k Assessed Value minimum	6.7% minus \$55k with a \$1k Assessed Value minimum	NA	NA	NA
Residential Schools	NA	NA	7.05%	7.05% or temporarily adjusted by SBOE based on Qualified Local Share reporting	7.05% or temporarily adjusted by SBOE based on Qualified Local Share reporting
Residential LGs	NA	NA	6.25%	6.8% minus 10% of first \$700k with a \$1k Assessed Value minimum	6.8% minus 10% of first \$700k* with a \$1k Assessed Value minimum * inflation adjustment in revalue years
Senior Primary Residential Schools	NA	NA	7.05% minus 50% of the first \$200k with a \$1k Assessed Value minimum	7.05% minus 50% of the first \$200k with a \$1k Assessed Value minimum	NA
Senior Primary Residential LGs	NA	NA	6.25% minus 50% of the first \$200k with a \$1k Assessed Value minimum	6.8% minus (50% of the first \$200k plus 10% of the first \$700k) with a \$1k Assessed Value minimum	NA
Commercial Improved	27.9% minus \$30k with a \$1k Assessed Value minimum	27.9% minus \$30k with a \$1k Assessed Value minimum	27%	25%	25%
Commercial Other	27.9%	27.9%	27%	26%	25%
Commercial Renewables	26.4%	26.4%	NA -See Commercial	NA -See Commercial	NA -See Commercial
Industrial	27.9%	27.9%	27%	26%	25%
Ag (Real & Personal)	26.4%	26.4%	27%	25%	25%
Natural Resources	27.9%	27.9%	27%	26%	25%
Mining Production	No Change	No Change	No Change	No Change	No Change
O&G Production	No Change	No Change	No Change	No Change	No Change
State Assessed	27.9%	27.9%	27%	26%	25%
State Assessed Renewables	26.4%	26.4%	27%	26%	25%
Personal Property	27.9%	27.9%	27%	26%	25%