

TRANSPORTATION DEVELOPMENT TAX RATE SCHEDULE

Land Use Category	ITE Code	Unit*	Rates 7/1/2024 - 6/30/2025	Rates 7/1/2025 - 6/30/2026
Residential				
Single Family Detached	210	/dwelling unit	\$11,478	\$12,433
Apartment	220	/dwelling unit	\$7,510	\$8,135
Residential Condominium/Townhouse	230	/dwelling unit	\$6,866	\$7,437
Manufactured Housing (in Park)	240	/dwelling unit	\$5,744	\$6,222
Assisted Living	254	/bed	\$3,549	\$3,844
Continuing Care Retirement	255	/unit	\$3,588	\$3,887
Recreational				
Park	411	/acre	\$1,925	\$2,085
Golf Course	430	/hole	\$20,403	\$22,101
Golf Driving Range	432	/tee	\$16,143	\$17,486
Multipurpose Recreational/Arcade	435	/T.S.F.G.F.A.	\$3,594	\$3,893
Bowling Alley	437	/lane	\$1,168	\$1,265
Multiplex Movie Theater	445	/screen	\$161,212	\$174,625
Health/Fitness Club	492	/T.S.F.G.F.A.	\$11,304	\$12,244
Recreation/Community Center	495	/T.S.F.G.F.A.	\$13,332	\$14,441
Institutional/Medical				
Elementary School (Public)	520	/student	\$553	\$599
Middle/Junior High School (Public)	522	/student	\$628	\$680
High School (Public)	530	/student	\$863	\$935
Private School (K-12)	536	/student	\$641	\$694
Junior College	540	/student	\$903	\$978
University/College	550	/student	\$1,495	\$1,619
Church	560	/T.S.F.G.F.A.	\$4,754	\$5,150
Day Care Center/Preschool	565	/student	\$1,771	\$1,918
Library	590	/T.S.F.G.F.A.	\$22,303	\$24,159
Hospital	610	/bed	\$4,522	\$4,898
Nursing Home	620	/bed	\$1,554	\$1,683
Clinic	630	/T.S.F.G.F.A.	\$32,257	\$34,941
Commercial/Services				
Hotel/Motel	310	/room	\$3,260	\$3,531
Building Materials/Lumber	812	/T.S.F.G.F.A.	\$11,458	\$12,411
Free-Standing Discount Superstore with Groceries	813	/T.S.F.G.F.A.	\$21,902	\$23,724
Specialty Retail Center	814	/T.S.F.G.L.A.	\$15,231	\$16,498
Free-Standing Discount Store without Groceries	815	/T.S.F.G.F.A.	\$23,502	\$25,457
Hardware/Paint Store	816	/T.S.F.G.F.A.	\$19,123	\$20,714
Nursery/Garden Center	817	/T.S.F.G.F.A.	\$13,542	\$14,669
Shopping Center	820	/T.S.F.G.L.A.	\$15,763	\$17,074
Factory Outlet Center	823	/T.S.F.G.F.A.	\$12,363	\$13,392
New Car Sales	841	/T.S.F.G.F.A.	\$17,751	\$19,228
Automobile Parts Sales	843	/T.S.F.G.F.A.	\$17,096	\$18,518
Tire Superstore	849	/T.S.F.G.F.A.	\$13,431	\$14,548
Supermarket	850	/T.S.F.G.F.A.	\$31,776	\$34,420
Convenience Market (24-hour)	851	/T.S.F.G.F.A.	\$37,442	\$40,557
Convenience Market with Fuel Pump	853	/N.F.P.	\$35,953	\$38,944
Wholesale Market	860	/T.S.F.G.F.A.	\$9,139	\$9,899
Discount Club	861	/T.S.F.G.F.A.	\$24,674	\$26,727
Home Improvement Superstore	862	/T.S.F.G.F.A.	\$9,192	\$9,957

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Electronics Superstore	863	/T.S.F.G.F.A.	\$12,716	\$13,774
Office Supply Superstore	867	/T.S.F.G.F.A.	\$17,096	\$18,518
Pharmacy/Drugstore without Drive-Thru Window	880	/T.S.F.G.F.A.	\$17,096	\$18,518
Pharmacy/Drugstore with Drive-Thru Window	881	/T.S.F.G.F.A.	\$17,096	\$18,518
Furniture Store	890	/T.S.F.G.F.A.	\$2,158	\$2,338
Bank/Savings: Walk-in	911	/T.S.F.G.F.A.	\$35,395	\$38,340
Bank/Savings: Drive-in	912	/T.S.F.G.F.A.	\$37,442	\$40,557
Quality Restaurant (not a chain)	931	/T.S.F.G.F.A.	\$33,984	\$36,811
High Turnover, Sit-Down Restaurant (chain or stand alone)	932	/T.S.F.G.F.A.	\$28,507	\$30,879
Fast Food Restaurant (No Drive-Thru)	933	/T.S.F.G.F.A.	\$37,442	\$40,557
Fast Food Restaurant (With Drive-Thru)	934	/T.S.F.G.F.A.	\$37,442	\$40,557
Drive-Thru Restaurant (No Seating)	935	/T.S.F.G.F.A.	\$37,442	\$40,557
Drinking Place/Bar	936	/T.S.F.G.F.A.	\$30,632	\$33,181
Quick Lubrication Vehicle Shop	941	/Service Stall	\$26,189	\$28,368
Automobile Care Center	942	/T.S.F.G.L.A.	\$17,792	\$19,272
Gasoline/Service Station (no Market or Car Wash)	944	/V.F.P.	\$22,466	\$24,335
Gasoline/Service Station (with Market and Car Wash)	946	/V.F.P.	\$22,466	\$24,335
Office				
General Office Building	710	/T.S.F.G.F.A.	\$12,047	\$13,049
Medical-Dental Office Building	720	/T.S.F.G.F.A.	\$40,817	\$44,213
Government Office Building	730	/T.S.F.G.F.A.	\$79,928	\$86,578
U.S. Post Office	732	/T.S.F.G.F.A.	\$102,466	\$110,991
Office Park	750	/T.S.F.G.F.A.	\$15,931	\$17,256
Port/Industrial				
Truck Terminal	030	/T.S.F.G.F.A.	\$6,124	\$6,634
General Light Industrial	110	/T.S.F.G.F.A.	\$8,142	\$8,819
General Heavy Industrial	120	/T.S.F.G.F.A.	\$1,752	\$1,898
Manufacturing	140	/T.S.F.G.F.A.	\$4,481	\$4,854
Warehouse	150	/T.S.F.G.F.A.	\$5,751	\$6,229
Mini-Warehouse	151	/T.S.F.G.F.A.	\$2,982	\$3,230
Utilities	170	/T.S.F.G.F.A.	\$7,739	\$8,383

* Abbreviations used in the "Unit" column:

T.S.F.G.F.A. = Thousand Square Feet Gross Floor Area

T.S.F.G.L.A. = Thousand Square Feet Gross Leasable Area

V.F.P. = Vehicle Fueling Position

Note: all index adjustments per 3.17.050F