

TRANSPORTATION DEVELOPMENT TAX RATE SCHEDULE

Land Use Category	ITE Code	Unit*	Rates 7/1/2023 - 6/30/2024	Rates 7/1/2024 - 6/30/2025
Residential				
Single Family Detached	210	/dwelling unit	\$10,599	\$11,478
Apartment	220	/dwelling unit	\$6,935	\$7,510
Residential Condominium/Townhouse	230	/dwelling unit	\$6,340	\$6,866
Manufactured Housing (in Park)	240	/dwelling unit	\$5,304	\$5,744
Assisted Living	254	/bed	\$3,277	\$3,549
Continuing Care Retirement	255	/unit	\$3,313	\$3,588
Recreational				
Park	411	/acre	\$1,778	\$1,925
Golf Course	430	/hole	\$18,841	\$20,403
Golf Driving Range	432	/tee	\$14,907	\$16,143
Multipurpose Recreational/Arcade	435	/T.S.F.G.F.A.	\$3,319	\$3,594
Bowling Alley	437	/lane	\$1,079	\$1,168
Multiplex Movie Theater	445	/screen	\$148,871	\$161,212
Health/Fitness Club	492	/T.S.F.G.F.A.	\$10,439	\$11,304
Recreation/Community Center	495	/T.S.F.G.F.A.	\$12,311	\$13,332
Institutional/Medical				
Elementary School (Public)	520	/student	\$511	\$553
Middle/Junior High School (Public)	522	/student	\$580	\$628
High School (Public)	530	/student	\$797	\$863
Private School (K-12)	536	/student	\$592	\$641
Junior College	540	/student	\$834	\$903
University/College	550	/student	\$1,381	\$1,495
Church	560	/T.S.F.G.F.A.	\$4,390	\$4,754
Day Care Center/Preschool	565	/student	\$1,635	\$1,771
Library	590	/T.S.F.G.F.A.	\$20,596	\$22,303
Hospital	610	/bed	\$4,176	\$4,522
Nursing Home	620	/bed	\$1,435	\$1,554
Clinic	630	/T.S.F.G.F.A.	\$29,788	\$32,257
Commercial/Services				
Hotel/Motel	310	/room	\$3,010	\$3,260
Building Materials/Lumber	812	/T.S.F.G.F.A.	\$10,581	\$11,458
Free-Standing Discount Superstore with Groceries	813	/T.S.F.G.F.A.	\$20,225	\$21,902
Specialty Retail Center	814	/T.S.F.G.L.A.	\$14,065	\$15,231
Free-Standing Discount Store without Groceries	815	/T.S.F.G.F.A.	\$21,703	\$23,502
Hardware/Paint Store	816	/T.S.F.G.F.A.	\$17,659	\$19,123
Nursery/Garden Center	817	/T.S.F.G.F.A.	\$12,505	\$13,542
Shopping Center	820	/T.S.F.G.L.A.	\$14,556	\$15,763
Factory Outlet Center	823	/T.S.F.G.F.A.	\$11,417	\$12,363
New Car Sales	841	/T.S.F.G.F.A.	\$16,392	\$17,751
Automobile Parts Sales	843	/T.S.F.G.F.A.	\$15,787	\$17,096
Tire Superstore	849	/T.S.F.G.F.A.	\$12,403	\$13,431
Supermarket	850	/T.S.F.G.F.A.	\$29,343	\$31,776
Convenience Market (24-hour)	851	/T.S.F.G.F.A.	\$34,576	\$37,442
Convenience Market with Fuel Pump	853	/N.F.P.	\$33,201	\$35,953
Wholesale Market	860	/T.S.F.G.F.A.	\$8,439	\$9,139
Discount Club	861	/T.S.F.G.F.A.	\$22,785	\$24,674
Home Improvement Superstore	862	/T.S.F.G.F.A.	\$8,488	\$9,192

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Electronics Superstore	863	/T.S.F.G.F.A.	\$11,743	\$12,716
Office Supply Superstore	867	/T.S.F.G.F.A.	\$15,787	\$17,096
Pharmacy/Drugstore without Drive-Thru Window	880	/T.S.F.G.F.A.	\$15,787	\$17,096
Pharmacy/Drugstore with Drive-Thru Window	881	/T.S.F.G.F.A.	\$15,787	\$17,096
Furniture Store	890	/T.S.F.G.F.A.	\$1,993	\$2,158
Bank/Savings: Walk-in	911	/T.S.F.G.F.A.	\$32,685	\$35,395
Bank/Savings: Drive-in	912	/T.S.F.G.F.A.	\$34,576	\$37,442
Quality Restaurant (not a chain)	931	/T.S.F.G.F.A.	\$31,382	\$33,984
High Turnover, Sit-Down Restaurant (chain or stand alone)	932	/T.S.F.G.F.A.	\$26,325	\$28,507
Fast Food Restaurant (No Drive-Thru)	933	/T.S.F.G.F.A.	\$34,576	\$37,442
Fast Food Restaurant (With Drive-Thru)	934	/T.S.F.G.F.A.	\$34,576	\$37,442
Drive-Thru Restaurant (No Seating)	935	/T.S.F.G.F.A.	\$34,576	\$37,442
Drinking Place/Bar	936	/T.S.F.G.F.A.	\$28,287	\$30,632
Quick Lubrication Vehicle Shop	941	/Service Stall	\$24,184	\$26,189
Automobile Care Center	942	/T.S.F.G.L.A.	\$16,430	\$17,792
Gasoline/Service Station (no Market or Car Wash)	944	/V.F.P.	\$20,746	\$22,466
Gasoline/Service Station (with Market and Car Wash)	946	/V.F.P.	\$20,746	\$22,466
Office				
General Office Building	710	/T.S.F.G.F.A.	\$11,125	\$12,047
Medical-Dental Office Building	720	/T.S.F.G.F.A.	\$37,692	\$40,817
Government Office Building	730	/T.S.F.G.F.A.	\$73,809	\$79,928
U.S. Post Office	732	/T.S.F.G.F.A.	\$94,622	\$102,466
Office Park	750	/T.S.F.G.F.A.	\$14,711	\$15,931
Port/Industrial				
Truck Terminal	030	/T.S.F.G.F.A.	\$5,655	\$6,124
General Light Industrial	110	/T.S.F.G.F.A.	\$7,519	\$8,142
General Heavy Industrial	120	/T.S.F.G.F.A.	\$1,618	\$1,752
Manufacturing	140	/T.S.F.G.F.A.	\$4,138	\$4,481
Warehouse	150	/T.S.F.G.F.A.	\$5,311	\$5,751
Mini-Warehouse	151	/T.S.F.G.F.A.	\$2,754	\$2,982
Utilities	170	/T.S.F.G.F.A.	\$7,147	\$7,739

* 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