

TRANSPORTATION DEVELOPMENT TAX RATE SCHEDULE

Land Use Category	ITE Code	Unit*	Rates 7/1/2022 - 6/30/2023	Rates 7/1/2023 - 6/30/2024
Residential				
Single Family Detached	210	/dwelling unit	\$9,998	\$10,599
Apartment	220	/dwelling unit	\$6,542	\$6,935
Residential Condominium/Townhouse	230	/dwelling unit	\$5,981	\$6,340
Manufactured Housing (in Park)	240	/dwelling unit	\$5,003	\$5,304
Assisted Living	254	/bed	\$3,091	\$3,277
Continuing Care Retirement	255	/unit	\$3,125	\$3,313
Recreational				
Park	411	/acre	\$1,677	\$1,778
Golf Course	430	/hole	\$17,773	\$18,841
Golf Driving Range	432	/tee	\$14,062	\$14,907
Multipurpose Recreational/Arcade	435	/T.S.F.G.F.A.	\$3,131	\$3,319
Bowling Alley	437	/lane	\$1,018	\$1,079
Multiplex Movie Theater	445	/screen	\$140,431	\$148,871
Health/Fitness Club	492	/T.S.F.G.F.A.	\$9,847	\$10,439
Recreation/Community Center	495	/T.S.F.G.F.A.	\$11,613	\$12,311
Institutional/Medical				
Elementary School (Public)	520	/student	\$482	\$511
Middle/Junior High School (Public)	522	/student	\$547	\$580
High School (Public)	530	/student	\$752	\$797
Private School (K-12)	536	/student	\$558	\$592
Junior College	540	/student	\$787	\$834
University/College	550	/student	\$1,303	\$1,381
Church	560	/T.S.F.G.F.A.	\$4,141	\$4,390
Day Care Center/Preschool	565	/student	\$1,542	\$1,635
Library	590	/T.S.F.G.F.A.	\$19,428	\$20,596
Hospital	610	/bed	\$3,939	\$4,176
Nursing Home	620	/bed	\$1,354	\$1,435
Clinic	630	/T.S.F.G.F.A.	\$28,099	\$29,788
Commercial/Services				
Hotel/Motel	310	/room	\$2,839	\$3,010
Building Materials/Lumber	812	/T.S.F.G.F.A.	\$9,981	\$10,581
Free-Standing Discount Superstore with Groceries	813	/T.S.F.G.F.A.	\$19,078	\$20,225
Specialty Retail Center	814	/T.S.F.G.L.A.	\$13,268	\$14,065
Free-Standing Discount Store without Groceries	815	/T.S.F.G.F.A.	\$20,473	\$21,703
Hardware/Paint Store	816	/T.S.F.G.F.A.	\$16,658	\$17,659
Nursery/Garden Center	817	/T.S.F.G.F.A.	\$11,796	\$12,505
Shopping Center	820	/T.S.F.G.L.A.	\$13,731	\$14,556
Factory Outlet Center	823	/T.S.F.G.F.A.	\$10,770	\$11,417
New Car Sales	841	/T.S.F.G.F.A.	\$15,463	\$16,392
Automobile Parts Sales	843	/T.S.F.G.F.A.	\$14,892	\$15,787
Tire Superstore	849	/T.S.F.G.F.A.	\$11,700	\$12,403
Supermarket	850	/T.S.F.G.F.A.	\$27,679	\$29,343
Convenience Market (24-hour)	851	/T.S.F.G.F.A.	\$32,616	\$34,576
Convenience Market with Fuel Pump	853	/V.F.P.	\$31,319	\$33,201
Wholesale Market	860	/T.S.F.G.F.A.	\$7,961	\$8,439
Discount Club	861	/T.S.F.G.F.A.	\$21,493	\$22,785
Home Improvement Superstore	862	/T.S.F.G.F.A.	\$8,007	\$8,488

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Electronics Superstore	863	/T.S.F.G.F.A.	\$11,077	\$11,743
Office Supply Superstore	867	/T.S.F.G.F.A.	\$14,892	\$15,787
Pharmacy/Drugstore without Drive-Thru Window	880	/T.S.F.G.F.A.	\$14,892	\$15,787
Pharmacy/Drugstore with Drive-Thru Window	881	/T.S.F.G.F.A.	\$14,892	\$15,787
Furniture Store	890	/T.S.F.G.F.A.	\$1,880	\$1,993
Bank/Savings: Walk-in	911	/T.S.F.G.F.A.	\$30,832	\$32,685
Bank/Savings: Drive-in	912	/T.S.F.G.F.A.	\$32,616	\$34,576
Quality Restaurant (not a chain)	931	/T.S.F.G.F.A.	\$29,603	\$31,382
High Turnover, Sit-Down Restaurant (chain or stand alone)	932	/T.S.F.G.F.A.	\$24,833	\$26,325
Fast Food Restaurant (No Drive-Thru)	933	/T.S.F.G.F.A.	\$32,616	\$34,576
Fast Food Restaurant (With Drive-Thru)	934	/T.S.F.G.F.A.	\$32,616	\$34,576
Drive-Thru Restaurant (No Seating)	935	/T.S.F.G.F.A.	\$32,616	\$34,576
Drinking Place/Bar	936	/T.S.F.G.F.A.	\$26,683	\$28,287
Quick Lubrication Vehicle Shop	941	/Service Stall	\$22,813	\$24,184
Automobile Care Center	942	/T.S.F.G.L.A.	\$15,499	\$16,430
Gasoline/Service Station (no Market or Car Wash)	944	/V.F.P.	\$19,570	\$20,746
Gasoline/Service Station (with Market and Car Wash)	946	/V.F.P.	\$19,570	\$20,746
Office				
General Office Building	710	/T.S.F.G.F.A.	\$10,494	\$11,125
Medical-Dental Office Building	720	/T.S.F.G.F.A.	\$35,555	\$37,692
Government Office Building	730	/T.S.F.G.F.A.	\$69,625	\$73,809
U.S. Post Office	732	/T.S.F.G.F.A.	\$89,258	\$94,622
Office Park	750	/T.S.F.G.F.A.	\$13,877	\$14,711
Port/Industrial				
Truck Terminal	030	/T.S.F.G.F.A.	\$5,334	\$5,655
General Light Industrial	110	/T.S.F.G.F.A.	\$7,093	\$7,519
General Heavy Industrial	120	/T.S.F.G.F.A.	\$1,526	\$1,618
Manufacturing	140	/T.S.F.G.F.A.	\$3,903	\$4,138
Warehouse	150	/T.S.F.G.F.A.	\$5,010	\$5,311
Mini-Warehouse	151	/T.S.F.G.F.A.	\$2,598	\$2,754
Utilities	170	/T.S.F.G.F.A.	\$6,742	\$7,147

* 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