

# TRANSPORTATION DEVELOPMENT TAX RATE SCHEDULE

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

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