

PROPERTY CLASSES AND SUBCLASSES ASSESSMENT RATES											
2026 LAND	2026 RATE			COMMERCIAL	2026 RATE	AGRICULTURAL	2026 RATE	PRODUCING MINES	2026 RATE	STATE ASSESSED	2026 RATE
Real Property:				Real Property:		Real Property:		Real Property:		Real Property:	
0010 Vacant Possessory Interest	26.0%			2020* Airport-Possessory Interest	26.0%	4020 Agricultural-Possessory Interest	25.0%	6110/6210 Molybdenum	no change	8299 Personal Property	26.0%
0100 Residential Lots	26.0%			2021* Entertainment Possessory Interest	26.0%	4107 Sprinkler Irrigated Land	25.0%	6120/6220 Precious Metals	no change	8252/8452 Renewable Energy	26.0%
0200 Commercial Lots	26.0%			2022* Recreation Possessory Interest	26.0%	4117 Flood Irrigated Land	25.0%	6130/6230 Base Metals	no change		
0300 Industrial Lots	26.0%			2023* Other Comm Possessory Interest	26.0%	4127 Dry Farm Land	25.0%	6140/6240 Strategic Minerals	no change		
0400 PUD Lots	26.0%			2112/2212 Merchandising	25.0%	4137 Meadow Hay Land	25.0%	6150/6250 Oil Shale/Retort	no change		
0510 < 1.0 Acre	26.0%			2115/2215 Lodging	25.0%	4147 Grazing Land	25.0%	Personal Property:			
0520 1.0 Acre but < 5.0 Acres	26.0%			2117/2217 Renewable Energy	25.0%	4157 Orchard Land	25.0%	6410 Molybdenum	26.0%		
0530 5.0 Acres but < 10.0 Acres	26.0%			2120/2220 Offices	25.0%	4167 Farm/Ranch Waste Land	25.0%	6420 Precious Metals	26.0%		
0540 10.0 Acres but < 35.0 Acres	26.0%			2125/2225 Recreation	25.0%	4177 Forest Land	25.0%	6430 Mase Metals	26.0%		
0550 35.0 Acres but < 100.0 Acres	26.0%			2127/2227 Limited Gaming	25.0%	4279 Farm/Ranch Support Bldgs.	25.0%	6440 Strategic Minerals	26.0%		
0560 100.0 Acres +	26.0%			2130/2230 Special Purpose	25.0%	4180/4280 All Other Agricultural	26.0%	6450 Oil Shale/Retort	26.0%		
0600 Minor Structures	26.0%			2135/2235 Warehouse/Storage	25.0%	Personal Property:					
0700 Non-minor Structures	26.0%			2140/2240 Multi-Use	25.0%	4410 Agribusiness Personal Property	26.0%	OIL AND GAS	2026 RATE	EXEMPT	2026 RATE
				2245** Commercial condominiums	25.0%			Real Property:		Real Property:	
				2150/2250 Partially Exempt (Tax. Part.)	25.0%			7110/7210 Producing Oil/Primary	87.5%	Federal	
								7120/7220 Producing Oil/Secondary	75%	9110/9210 Residential	6.8%
								7130/7230 Producing Gas/Primary	87.5%	9119/9219 Non-residential	26.0%
								7140/7240 Producing Gas/Secondary	75%	Stat	
								7145/7245 Producing CO2	87.5%	9120/9220 Residential	6.8%
								7147/7247 Producing Helium	87.5%	9129/9229 Non-residential	26.0%
								7150/7250 Oil Shale/In-Situ	75%	County	
								7155/7255 Natural Gas Liquids	87.5%	9130/9230 Residential	6.8%
RESIDENTIAL	2026 School Rate	2026 Local Government	***Actual Value adjustment					NATURAL RESOURCES	2026 RATE		
Real Property:								and/or Oil and Gas Condensate		9139/9239 Non-residential	26.0%
1020* Residential Possessory Interest	7.05%	6.8%	-10% of first \$700k	INDUSTRIAL	2026 RATE	5110/5210 Coal	26.0%	7410 Producing Oil/Primary	26.0%	9140/9240 Residential	6.8%
1112/1212 Single Family Residence	7.05%	6.8%	-10% of first \$700k	Real Property:		5120/5220 Earth/Stone Products	26.0%	7420 Producing Oil/Secondary	26.0%	9149/9249 Non-residential	26.0%
4277 Farm/Ranch Residence	7.05%	6.8%	-10% of first \$700k	3020* Industrial Possessory Interest	26.0%	5140/5240 Nonprod. Pat. Mining	26.0%	7430 Producing Gas/Primary	26.0%	Religious Purposes	
1115/1215 Duplexes-Triplexes	7.05%	6.8%	-10% of first \$700k	3112/3212 Contracting/Service	26.0%	Claim	26.0%	7440 Producing Gas/Secondary	26.0%	9150/9250 Residential	6.8%
1120/1220 Multi-Units (4-8)	7.05%	6.8%	-10% of first \$700k	3115/3215 Manuf/Processing	26.0%	5250 Nonprod. Unpat. Mining Claim	26.0%	7445 Producing CO2	26.0%	9159/9259 Non-residential	26.0%
1125/1225 Multi-Units (9+)	7.05%	6.8%	-10% of first \$700k	3120/3220 Refining/Milling	26.0%	Imps.	26.0%	7447 Producing Helium	26.0%	Private Schools	
1230** Condominiums	7.05%	6.8%	-10% of first \$700k	3125/3225 Refining/Petroleum	26.0%	5170 Severed Mineral Interest	26.0%	7450 Oil Shale/In-Situ	26.0%	9160/9260 Residential	6.8%
1135/1235 Manufactured Housing	7.05%	6.8%	-10% of first \$700k	3230** Industrial Condominiums	26.0%	Personal Property:		7455 Natural Gas Liquids	26.0%	9169/9269 Non-residential	26.0%
1145/1245 Parsonages	7.05%	6.8%	-10% of first \$700k	Personal Property:		5410 Coal	26.0%	and/or Oil and Gas Condensate		Charitable	
4278 Farm/Ranch Mid. Homes	7.05%	6.8%	-10% of first \$700k	3040 Industrial PP - Possessory Interest	26.0%	5420 Earth/Stone Products	26.0%	7460 Pipeline Gather/TransDist.	26.0%	9170/9270 Residential	6.8%
1140/1240 Mid. Housing Parks	7.05%	6.8%	-10% of first \$700k	3410 Industrial Personal Property	26.0%	5440 Nonprod. Pat. Mining Claim	26.0%	Systems		9179/9279 Non-residential	26.0%
1150/1250 Partially Exempt	7.05%	6.8%	-10% of first \$700k			5450 Nonprod. Unpat. Mining Claim	26.0%	7470 Oil/Gas Rotary Drill Rigs	26.0%	All Other	
1177/1277 Property Not Integral to Ag	7.05%	6.8%	-10% of first \$700k							9190/9290 Residential	6.8%
1278 Mid. Home Not Integral to Ag	7.05%	6.8%	-10% of first \$700k							9199/9299 Non-residential	27.9%
				* The value listed represents the possessory interest value of land and improvements							
				** The value listed represents a total value of land and improvements.							
				*** Actual Value adjustment applied only for local governments & cannot adjust the Assessed Value below \$1,000.							
										Agricultural Exempt	
										Personal Property:	
										9410 CEA facilities	26.0%
										9420 EV Charging Stations	26.0%