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**TAX LEVY RATE PROPERTY USE CLASSIFICATION**

- Class I** - All tangible personal property employed exclusively in agriculture, including horticulture and grazing; products of agriculture (including livestock) while owned by the producer.
- Class II** - All property owned, used and occupied by the owner exclusively for residential purposes, including mobile homes. All farms, including land used for horticulture and grazing, occupied and cultivated by their owners or bona fide tenants.
- Class III** - All real estate and personal property situated outside municipalities, including autos and business property, exclusive of Classes I and II.
- Class IV** - All real estate and personal property situated inside municipalities, including autos and business property, exclusive of Classes I and II.

See reverse side for Tax Levy Rates.

**PROPERTY USE CLASSIFICATION IS DETERMINED ANNUALLY  
ON JULY 1st AND APPLIED TO FOLLOWING YEAR TAXES.  
ALL ASSESSMENT VALUES ARE 60% OF THE TOTAL VALUE.**