

Garner Tax Base Components 2025 - 2026

Garner Commercial		Garner Residential	
Commercial	1,084,153,711	Improved Acreage	11,200,250
Agriculture		Acreage>10 with house	1,359,440
Forestry	1,713,567	Historic	661,786
Horticulture	1,345,466	Manufactured Homes	1,837,515
Historic	2,674,975	Condo	15,344,495
Cemetery	280,850	Residential Homes	4,992,095,600
Retirement Home	48,863,090	Vacant Land	117,223,598
Condo	58,263,983	Full Exempt	25,632,288
Leased	25,632,347	Partially Exempt	24,998,307
Full Exempt	634,292,109	Agriculture	1,085,250
Partially Exempt	39,577,376	Forestry	3,598,992
Mobile Home Park	4,503,830	Horticulture	114,500
Golf Course	3,151,740	Water System	
Apartments	920,178,153	Deferred Value	(4,815,765)
Vacant Land	105,702,482	Excluded Value	(43,824,736)
Industrial	1,127,570,907	Exempt Value	(45,119,245)
Deferred Value	(4,854,234)	Registered Vehicles	479,998,884
Excluded Value		Personal Property	53,631,346
Exempt Value	(664,556,086)		
Public Utilities	220,713,699		
Machinery/Equipment	438,554,057		
Registered Vehicles	71,723,971		
Total Commercial	4,119,485,993	Total Residential	5,635,022,505
	42%		58%
TOTAL COMMERCIAL & RESIDENTIAL VALUE \$ 9,754,508,498			

Chart documents the final vehicle, state assessed public service, and business/residential personal values for Fiscal Year 2024/2025 and real property values as of 1-1-2025(Fiscal Year 2025/2026)