

Garner Tax Base Components 2026 - 2027

Garner Commercial		Garner Residential	
Commercial	1,095,456,147	Improved Acreage	10,881,855
Agriculture		Acreage>10 with house	4,824,077
Forestry	4,928,915	Historic	661,786
Horticulture	1,345,466	Manufactured Homes	1,826,790
Historic	2,674,975	Condo	15,365,453
Cemetery	280,850	Residential Homes	5,442,587,268
Retirement Home	48,863,090	Vacant Land	111,271,098
Condo	58,263,983	Full Exempt	20,096,398
Leased	25,632,347	Partially Exempt	33,538,094
Full Exempt	674,059,684	Agriculture	1,085,250
Partially Exempt	39,577,376	Forestry	2,579,617
Mobile Home Park	4,351,370	Horticulture	462,020
Golf Course	3,151,740	Leased	
Apartments	983,979,667	Water System	
Vacant Land	136,555,343	Deferred Value	(4,587,190)
Industrial	1,169,445,813	Excluded Value	(47,320,296)
Deferred Value	(7,286,976)	Exempt Value	(42,650,542)
Excluded Value		Registered Vehicles	529,941,168
Exempt Value	(704,323,662)	Personal Property	53,931,451
Public Utilities	223,130,496		
Machinery/Equipment	496,930,548		
Registered Vehicles	73,856,200		
Total Commercial	4,330,873,372	Total Residential	6,134,494,297
	41%		59%
TOTAL COMMERCIAL & RESIDENTIAL VALUE \$ 10,465,367,669			

Chart documents the final vehicle, state assessed public service, and business/residential personal values for Fiscal Year 2025/2026 and real property values as of 1-1-2026(Fiscal Year 2026/2027)