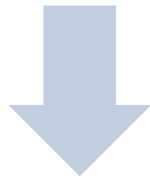


CLASSIFICATIONS FLOWCHART H.454 APBH – 4/16/25

Claimed as homestead
for current year?



Parcel has a dwelling
unit and no
homestead
declaration?



Lacking dwelling unit
habitable year
round?

- **YES**
 - **Classify as Homestead** if (1) entire parcel is correctly claimed as a homestead or (2) parcel is correctly claimed as a homestead and 25 percent or less of floor space is used for a business purpose.
 - **Proceed to Mixed Use** if more than 25 percent of floor space is used for a business purpose.
- **NO**
 - **Proceed to next.**
- **YES**
 - **Classify as Nonhomestead Apartment** if landlord attested the unit will be leased a minimum of six months in current year.
 - **Classify as Nonhomestead Residential** if habitable year round and landlord did not attest the unit will be leased for a minimum of six months.
- **NO**
 - **Proceed to next.**
- **YES**
 - **Classify as Nonhomestead nonresidential**
- **NO**
 - **See Mixed Use** if portions of the parcel have different uses.

CLASSIFICATIONS FLOWCHART – MIXED USE

H.454 APBH



- Parcels with two or more portions qualifying for different tax classifications are classified proportionally based on percentage of floor space used.
- Floor space used for more than one purpose is classified according to how it is most often used.

NOTES

H.454 APBH

- For Nonhomestead Apartment, require a landlord to correct a filing if a six-month lease attestation is made but does not turn out to be true?
- Page 130, line 19, acknowledge that proportional classification is possible. “. . . one of the general classes . . .”.
- Add “correctly” when referencing filed homestead declarations and landlord certificates.
- Sec. 78 – remove change in deadline for PVR decision to approve UVA.
- Page 142, line 17, remove reference to “regional property valuation board.”