

SELLER	BUYER	RECAPTURE
Bare Land/Yield Tax	Bare Land/Yield Tax	None, if the Buyer accepts liability of the previous owner, but in the closing the Seller may accept.
Bare Land/Yield Tax	Productivity	Current productivity less bare land value x current levy x number of years (up to ten years) <u>less the yield tax credit.</u>
Bare Land/Yield Tax	No Designation	Current productivity less bare land value x current levy x number of years (up to ten years) <u>less the yield tax credit.</u>
Bare Land/Yield Tax	Other Use	Current productivity less bare land value x current levy x number of years (up to ten years) <u>less the yield tax credit.</u>
Bare Land/Yield Tax	Change in use w/o ownership transfer	Current market value less bare land value x current levy x number of years under present owner (up to ten years) <u>less the yield tax credit.</u>
Productivity	Bare Land/Yield	None
Productivity	Productivity	None
Productivity	Other Use	None