

# **NON – TAXABLE ITEMS TO RESIDENTIAL PROPERTY**

- **AVERAGE SIDEWALKS – 3-4 FEET WIDE  
WIDER THAN THIS WILL BE CONSIDERED AN OPEN PORCH**
- **LANDSCAPING – TREES  
FLOWERS  
BIRDBATHS  
GARDENS**
- **FENCES – ROCK  
METAL  
WIRE  
BRICK, BLOCK  
CONCRETE**