

2024 FINAL PROPERTY CLASS SUMMARY

08/08/2023

PROPERTY CLASS	DATA ENTRY PROPERTY CLASS	VALID PROPERTY TYPE	ASSMT RATIO	PROPERTY CLASS CHARACTER	DESCRIPTION (SHORT)
1.1	0101	CVP	.165	A	PRODUCING MINES
1.2	0102	LAP / R&P	.165	P	STANDING TIMBER
1.3	0103	CVP	.165	B	GAS AND ELECTRIC
1.4	0104	CVP	.165	R	AIRPORT FUEL DELIVERY
1.5	0105	CVP	.165	Q	PRODUCING OIL AND GAS
1.6	0106	CVP	.165	T	WATER UTILITY COMPANIES
1.7	0107	CVP	.165	U	PIPELINES
1.8	0108	LAP / R&P	.165	V W Exempt	SHOPPING CENTERS
1.9	0109	LAP / R&P	.165	0 1 Exempt PP	GOLF COURSES
1.10	0110	LAP / R&P	.165	2 3 Exempt PP	COMMERCIAL/MANUFACTURERS, ASSEMBLERS, FABRICATORS BOTH REAL & PERSONAL PROPERTY
1.11	0111	CVP	.165	4 5 Exempt PP	TELECOMMUNICATIONS
1.12	0112	LAP / R ONLY	.165	C	COMMERCIAL/INDUSTRIAL REAL PROPERTY AND IMPROVEMENTS NOT IN OTHER CLASSES
1.13	0113	LAP / P ONLY	.165	D X Exempt	COMMERCIAL/INDUSTRIAL PERSONAL PROPERTY NOT IN OTHER CLASSES
1.14	0114	CVP	.165	!	ELECTRIC COOPERATIVES
2.C	02C	LAP / R ONLY	.15	Z	PROPERTY BURDENED BY CONSERVATION EASEMENTS
2R.D	02RD	LAP / R ONLY	.15	6	GOLF COURSES REAL PROPERTY NOT IN CLASS 1.9
2P.D	02PD	LAP / P ONLY	.15	7	GOLF COURSES PERSONAL PROPERTY NOT IN CLASS 1.9
2.R	02R	CVP/LAP / R ONLY	.15	E	AG/VACANT LAND/NON-PROFIT-REAL PROPERTY AND IMPROVEMENTS NOT INCLUDED IN OTHER CLASSES
2.P	02P	CVP/LAP / P ONLY	.15	S Y Exempt	AG/VACANT LAND/NON-PROFIT PERSONAL PROPERTY NOT INCLUDED IN OTHER CLASSES
3.1	03 / 0301	LAP / R&P	.10	F	PRIMARY RESIDENCE
3.2	0302	LAP / R&P	.10	"	PRIMARY RESIDENCE OF QUALIFIED FAMILY MEMBER
3.3	0303	LAP / R&P	.10	^	PRIMARY RESIDENCE ALSO LEASED OR RENTED TO LODGERS
4.1	0401	LAP / R&P	.10	,	NON-PRIMARY/BANK OWNED/NOT IN OTHER CLASSES RESIDENTIAL (Please Note: Property Class character is a comma)
4.2	0402	LAP / R&P	.10	G	RENTAL/LEASED RESIDENTIAL
4.3	0403	LAP / R&P	.10)	CHILD CARE FACILITIES
4.4	0404	LAP / R&P	.10	<	NON-PROFIT RESIDENTIAL HOUSING FACILITIES FOR HANDICAPPED OR SENIORS
4.5	0405	LAP / R&P	.10	/	LICENSED RESIDENTIAL/NURSING CARE INSTITUTIONS FOR HANDICAPPED OR SENIORS
4.6	0406	LAP / R&P	.10	(BED AND BREAKFAST
4.7	0407	LAP / R&P	.10	>	AGRICULTURAL HOUSING RESIDENCES NOT INCLUDED IN CLASS 3
4.8	0408	LAP / R ONLY	.10	8	RESIDENTIAL COMMON AREAS VALUED PURSUANT TO ARS 42-13403
4.9	0409	LAP / R&P	.10		TIMESHARES
4.10	0410	LAP / R&P	.10	@	NON-PRIMARY RESIDENTIAL LEASED OR RENTED TO LODGERS
4.11	0411	LAP / R&P	.10	~	QUALIFYING LIHTC PROPERTIES
5	05	CVP	.14	H FCV I LPV	RAILROADS/PRIVATE CAR COMPANIES/FLIGHT PROPERTIES
6.1	0601	LAP / R ONLY	.05	J	NON-COMMERCIAL HISTORIC
6.2	0602	LAP / R&P	.05	9	FOREIGN TRADE ZONES
6.3	0603	LAP / R&P	.05	+	MILITARY REUSE ZONES
6.4	0604	CVP / LAP / R&P	.05	*	ENVIRONMENTAL TECHNOLOGY
6.5	0605	LAP / R&P	.05	#	ENVIRONMENTAL REMEDIATION
6.6	0606	LAP / R&P	.05	?	HEALTHY FORESTS
6.7	0607	LAP / R&P	.05	%	BIODIESEL FUEL MANUFACTURING
6.8	0608	LAP / R&P	.05	:	RENEWABLE ENERGY EQUIPMENT MANUFACTURING
7.B	07B	LAP / R&P	.165	K	COMMERCIAL HISTORIC BASE VALUE
7.H	07H	LAP / R&P	.01	L	COMMERCIAL HISTORIC RENOVATION VALUE
8.B	08B	LAP / R&P	.10	M	RESIDENTIAL/COMMERCIAL HISTORIC BASE VALUE
8.H	08H	LAP / R&P	.01	N	RESIDENTIAL/COMMERCIAL HISTORIC RENOVATION VALUE
9	09	LAP / R&P	.01	O	CERTAIN IMPROVEMENTS ON GOVERNMENT PROPERTY

LEGEND: CVP = Centrally Valued Property P or PP = Personal Property
LAP = Locally Assessed Property FCV = Full Cash Value
R = Real Property LPV = Limited Property Value