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The Arizona property tax system is based on several statutory legal classifications of property. A basic function of this system is to identify and maintain a current inventory of all taxable property in the state for ad valorem tax assessment purposes. A main responsibility of all County Assessors is the identification of all locally assessable property in their jurisdictions. The Department is responsible for the identification of all "centrally valued" property in the state. Identification is based primarily on the current use to which a property is employed by its owner. Therefore, the accurate determination of property use, and the correct coding of that information into the property tax system's records, are essential assessment functions.

### **CODING PROPERTY ACCORDING TO USE**

Property use codes are utilized to categorize and group similar types of properties for easy identification. Data for properties are collected and the properties are grouped by use for various types of analysis and comparison. There are many different users of this data. These include the County Assessors, a variety of governmental agencies (including the Department), most municipalities, and private and commercial users. These use codes are essential for computerized processing when a specific property group is selected for any kind of analysis, legislative changes, sales ratio studies, or for other types of special actions.

### **METHODS OF CODING**

A four-digit numeric code is used to identify the current use of a property for many assessment purposes. The major types of property use include vacant land, residential, commercial, industrial, agricultural, centrally valued properties, natural resources, personal property, and government-owned property. The **predominant** use must be determined in cases where more than one use is evident on a parcel. This is because only one use code can be applied to any one parcel. To establish a property use code, first select the general type of property use as indicated by the first two digits of the use code choices. Next, the third digit options identify the use of the property by main subcategories. Together, they create the most suitable three-digit combination which accurately describes any given property's current predominant use. Last, the fourth digit options are examined to determine if any of them more completely describe the property's use. In some categories, it may indicate attributes that describe the type of ownership, or details of the physical property, such as story height. If no fourth digit is appropriate, use the default fourth digit, zero (0), if available. The accurate determination of the predominant use of a property, as can most completely be described by these various



numeric property use code components, is essential for many valuation and assessment purposes.

**VARIATIONS:** The four-digit use code selection procedure just described is changed for a few categories or under certain circumstances. These are discussed below:

**Salvage Improvements:** These are identified by the use code series 09-( )( ). The third digit identifies one of four main categories of property use: residential, commercial, industrial or agricultural. The fourth digit is either the default digit, zero (0), or indicates that an I.P.R. (Improvement on Possessory Rights) situation exists. Any improved property applicable to one of these categories which has an improvement that has been completely destroyed, or that is damaged badly enough so as to restrict the use of the whole property, would be identified with this use code. A complete inspection of the entire property's improvements and an accurate determination of the extent of the damage should always be performed before applying this use code to any property suffering from physical damage. If the whole property's use has not been restricted by the damage, salvage improvement coding may not be applicable.

**Partially Complete Improvements:** The use code series 28-( )( ) is used to identify any type of real property (excluding "centrally valued") with improvements whose construction have not been completed and which are not yet ready for occupancy or use. This code can apply to first-time construction on previously vacant land, or to already improved properties. In this use code series, the third and fourth digits equate to the first two digits of most of the other use code categories. As examples, use code 28-01 is to be used for partially completed single-family residential improvements, 28-11 indicates partially completed retail improvements, 28-15 is for any partially completed business office improvements, 28-30 is for one of the categories of industrial property with partially complete improvements, and so on.

**Converted-Use Property:** This is a new property use code category in this manual. This new series, 89-( )( ), differs from all of the other use codes, in that the general category of a property's original (converted from) use is indicated by the first three digits of the use code. The fourth digit is used to indicate the general category of the property's current, or new (converted to) use. This new category has also been incorporated into the Partially Complete Improvements use code series.



**Restricted Numeric Combinations:** The series of use codes 50-( )( ) through 67-( )( ) are intended for use only by Centrally Valued properties. They use (with two exceptions) only one use code combination each, which identify the various categories of Centrally Valued property. In general, both the third and fourth digits are zero (0). Similarly, the Personal Property use codes, 70-( )( ) through 84-( )( ), will typically use only the first two digits of the use code to identify a main category of property. The third and fourth digits, if they are not both zero, identify any relevant subcategory of property by its type, use, or by some other defining characteristic. The Natural Resources use codes, 68-( )( ) and 69-( )( ), and the Limited-Use property use code, 88-( )( ), have only one possible code combination each.

#### OTHER CODING CONSIDERATIONS

**Inappropriate Use Codes:** The appraiser that inspects a property must exercise discretion when selecting the four most appropriate digits for a use code (and later, review the data entry, to prevent mistakes). It is essential to avoid any use code combinations that are incorrect, not truly appropriate, or that do not make sense. Therefore, it is imperative to thoroughly analyze each of these use code digits. As previously stated, the first three digits are generally used to indicate the primary property use, while the fourth digit may further describe detail in the type or use of the property. But, in all instances, the selection of all of the numeric characters in all of the categories requires careful scrutiny in order to correctly describe a property's current use and any distinguishing features which may be unique to it.

**Multiple Use Property:** As previously noted, many properties can have multiple uses which will pertain to more than one property use code category. In those cases, a determination must be made which will code the property accurately, relative to its predominant use (and as uniformly and consistently as possible, in comparison to any similar properties). Again, this is because only one use code can be applied to any given parcel.

**Ownership:** If the improvements on the land are owned by someone other than the owner of the land on which they are situated, the property use code will typically be the same as if the land and buildings were owned by one party. It is use, not ownership, that determines coding.



## MAJOR PROPERTY USE CHARACTERISTICS

**Vacant Land:** One use code series is set aside specifically for coding land which has no significant site improvements or structural improvements. The first two digits of the vacant land use code series, zero, zero (00), indicate that the subject land is currently both vacant and unimproved. The next two digits are used to further categorize the general characteristics of the vacant, unimproved land, as follows:

- (a) The third digit identifies the intended or probable use as single- family residential, mobile home, or as an incomplete subdivision parcel; as commercial or industrial use; as a condominium (either residential or commercial); or whether use has yet to be determined.
- (b) The fourth digit identifies whether the land is located in an urban or a rural type of an environment, and whether or not the property is subdivided. As an example, use code 00-21 indicates the parcel is vacant (00), commercial (2), urban, subdivided (1) land.

**Subdivided Property:** The subdivision of a property involves (among several other things) performing a survey of a tract of land and dividing it into blocks which are usually separated by streets or roads. Each block is further divided into separately identified lots, which are then numbered and identified on a plat map. The plat map is recorded in the office of the County Recorder, after it has been approved and adopted by all appropriate governing officials. Then, individual parcel numbers are assigned to the numbered lots by the local County Assessors, as shown on the cadastral maps they maintain.

For property use code identification, subdivided property is defined as a property that includes a block and lot number, or a subdivision name and lot number, in the legal description.

**Urban and Rural Property Determination:** The differences between urban property and rural property do not necessarily relate simply to their location being inside or outside of the defined boundaries of an incorporated community. A property may be located near, but outside of the city or town limits. However, its location near or adjacent to a city or town may have an influence on its market value significant enough so that it is most comparable to similar property within the city or town boundaries. Further, dynamic growth patterns in different places and at different times may cause the characteristics of an area to change from rural to urban in nature quite rapidly (and sometimes, unpredictably).

Urban property, generally, is measurably more valuable than rural property, due to the existence of a different, broader, more active real estate market. This is due to the availability





(and desirability, to the typical market participant) of paved streets, utilities, police and fire protection, schools, shopping and many other features that are common to urban areas.

In evaluating the characteristics of a property for the determination of an appropriate use code, if the general influence of the area is urban, then the property should be coded as urban. If, however, there is minimal or no urban influence, the property should probably be coded as rural. Market evidence must be utilized when making these determinations.

**Improved Property:** Property upon which site improvements, foundations, buildings or other structures have been constructed is referred to as "improved" property. For the purposes of property use identification and categorization, any land which is qualified for, and that has been granted, agricultural status is also considered to be improved property, not vacant land.

Improved property uses include both single-family residential and multiple residential; hotel, motel and resort; residential condominium and townhouse; manufactured home / mobile home site; salvage improvements; general commercial uses, such as office, retail, restaurant, etc.; warehousing and various other types of industrial uses; and as just noted, qualified agricultural properties.

**Centrally Valued Properties:** Certain types of properties, specified by statute, are valued "centrally" by the Department of Revenue, rather than "locally" by the County Assessors. These properties are "Centrally Valued" either because they are geographically dispersed throughout several Arizona counties (and frequently, other states), or because of their typically complex valuation procedures and the various types of information requirements intrinsic to the different industries of which they are a part (and often, both). These property's values are determined by the Department and are provided to each county.

Companies operating in Arizona which own the types of properties that are Centrally Valued include airlines (the aircraft only) and airport fuel delivery systems; producing oil and gas interests, gas distribution utilities, gas transmission pipelines, gas and electric utilities and municipal district utilities; producing (and certain nonproducing) mines; railroads and private rail car companies; telecommunication companies; and water and sewer companies.

**Natural Resources:** This identifies property that is assessed separately from the land from which it is derived--specifically, severed mineral rights and standing timber. **Note:** these two property "uses" are not commonly associated with Centrally Valued properties.



**Personal Property:** Personal property is defined in Arizona as being all types of tangible and intangible property that is not included in the term "real estate." Personal property is generally considered to be movable, and is not permanently attached to real estate.

**Limited-Use Property:** This category identifies properties which have unique size, shape or other use-limiting characteristics which are not compatible with other use code categories.

**Government and Special District Property:** This category includes property used by, or in connection with, all levels of governmental activities, such as Federal, State, County and municipal, and also several exempt taxing jurisdictions such as irrigation districts.

### NEW PROPERTY USE CODE CATEGORIES IN THIS MANUAL

**Residential Planned Unit Development (P.U.D.) Common Area Properties:** These properties, typically, are improved common areas owned jointly by the lot owners in residential planned unit developments, who are also members of the homeowners' association. Each of the individual property owners hold an undivided interest in the common area portions of the planned unit development. This concept must not be confused with the ownership of a fractional, undivided interest in **all** of the land in a development, as exists in a condominium complex. Examples of residential planned unit development common area improvements include clubhouses, swimming pools, tennis courts, ramadas, children's playgrounds, picnic areas, lakes, landscaping and walkways ("greenbelts"), private roadways and parking areas.

**Converted-Use Property:** Property whose use has been changed to a use other than what its improvements were originally constructed for is identified as "converted-use" property. This occurs primarily because of the basic principles of change and anticipation, wherein changing economic conditions and a revision of the property owner's anticipated future benefits estimate have influenced the change in use. These properties sell at market value for the new use, which is commonly different than if the property retained its original use. As a result, a significant degree of interior and exterior remodeling is often needed to convert these properties into their new retail, office or some other type of new use.

A four-digit use code has been implemented to help determine both what the original use was (shown in the first three digits of the use code), and what the current use is now (indicated by the fourth digit). The accurate identification and correct coding of converted-use properties is especially important when analyzing comparable sales properties and in the performance of sales ratio studies.



**Property Tax Exempt Qualifying, Privately-Owned Property:** In Arizona, all property that is not specifically exempted from taxation by the Arizona Constitution is subject to taxation. Many property-tax exemptions are provided by the Arizona Constitution for various categories of property and property owners. These exemptions are further defined by several statutes. Some of these exemptions include the phrase "not used or held for profit," and are described in A.R.S. §§ 42-11101 through 42-11129. The two use code series 90-( ) ( ) and 91-( ) ( ), both titled Property Tax Exempt Qualifying, Privately-Owned Property, are used to identify the real property that is owned and used by various types of nonprofit organizations. Refer to the Department's current Assessment Procedures Manual, Part One, and also to Arizona Revised Statutes §§ 42-11101 through 42-11155, for current information regarding property tax exemptions.

#### **OTHER TYPES OF PROPERTY CODING SYSTEMS**

In addition to property use codes, several other types of property identifiers are also used in the assessment process. These systems are uniquely important, with each addressing a specific need. Some of the more important of these coding systems are described below.

**Construction Cost Models:** These are numbers used in the Department's Construction Cost System. They are used in conjunction with the Cost Approach of the appraisal process. They identify several building classes and types of occupancies (called models) and their various characteristics for descriptive and valuation purposes. The system also incorporates several hundred codes for identifying the many individual components of all the various models.

**Legal Classes and Assessment Ratios:** The Arizona Legislature has established several statutory classifications of property for tax assessment purposes. These classes are based on property use. The statutes also provide assessment ratios applicable to each of these classes for use in determining the assessed value of property that is subject to ad valorem taxation.

**Property Identification Code:** This code is usually referred to as the "Assessor's Parcel Number" (A.P.N.). It identifies a property by numeric components that identify what county the property is in and the specific "book," "map" and "parcel" where the property is located. If relevant, a "split" identifier, which is an alphabetic character, is also used. These A.P.N. components refer to the coding of the parcels as they are shown on the Assessors' cadastral maps, which are based on recorded plat maps.



**Tax Area Codes:** The tax area code system incorporates numeric codes identifying each individual taxing authority that levies ad valorem property taxes, or other types of assessments, on properties in a common geographic area. Any combination of their jurisdictions (that is, where they overlap) creates an area with a unique combination of tax rates. That combination of overlapping taxing jurisdictions is also identified by its own unique tax area code. These tax area codes are further identified by the particular county in which they are located.

**Zoning:** These are usually alpha-numeric codes identifying categories of allowable property uses in designated areas ("zones") within the boundaries of a city or county. Zoning is one of government's "police powers," used to control and regulate the uses of the land and structures within designated areas. Zoning directly affects property use and property value (especially land value) by promoting and enforcing consistent land use decisions, ensuring the health and safety of the public, specifying allowable building types, sizes, unit densities and many other important factors. Zoning codes are usually not uniform between most cities or counties. Familiarity with the codes in all jurisdictions where property is being appraised is important.



USE CODE	PROPERTY CHARACTERISTICS
-------------	-----------------------------

VACANT LAND

USE CODE 00-( ) ( )

- |  |  |
|--|--|
| 00-0 (*)   | UNDETERMINED.  |
| 00-1 (*)   | RESIDENTIAL.   |
| 00-2 (*)   | COMMERCIAL.  |
| 00-3 (*)   | INDUSTRIAL.  |
| 00-4 (*)   | CONDOMINIUM.   |
| 00-7 (*)   | INCOMPLETE SUBDIVISION PARCEL - all planned off-site improvements are not complete. May be a potential residential, commercial, industrial, condominium, or manufactured home use subdivision. |
| 00-8 (*)   | MANUFACTURED HOME.   |
| * Select from 4 <sup>th</sup> digit options listed below.  |  |
| 00-(**) 1  | URBAN, SUBDIVIDED.   |
| 00-(**) 2  | URBAN, NONSUBDIVIDED.  |
| 00-(**) 3  | RURAL, SUBDIVIDED.   |
| 00-(**) 4  | RURAL, NONSUBDIVIDED.  |
| 00-(**) 5  | A STRIP OF LAND, normally not buildable, associated with another parcel in a different taxing district or jurisdiction.  |
| 00-(**) 6  | MULTIPLE USE.  |
| ** Select from 3 <sup>rd</sup> digit options listed above. |  |



**USE CODE      PROPERTY CHARACTERISTICS**

**SINGLE FAMILY RESIDENTIAL, SITE OF 5 ACRES OR LESS  
USE CODE 01-( ) ( )**

- 01-0 (\*)      SINGLE FAMILY RESIDENCE (Graded 010-0).
- 01-1 (\*)      SINGLE FAMILY RESIDENCE (Graded 010-1).
- 01-2 (\*)      SINGLE FAMILY RESIDENCE (Graded 010-2).
- 01-3 (\*)      SINGLE FAMILY RESIDENCE (Graded 010-3).
- 01-4 (\*)      SINGLE FAMILY RESIDENCE (Graded 010-4).
- 01-5 (\*)      SINGLE FAMILY RESIDENCE (Graded 010-5).
- 01-6 (\*)      SINGLE FAMILY RESIDENCE (Graded 010-6).
- 01-7 (\*)      SINGLE FAMILY RESIDENCE (Graded 010-7).
- 01-8 (\*)      SINGLE FAMILY RESIDENTIAL PROPERTY with a dominant residence plus an additional residence or affixed manufactured home. The location and layout of the property should confirm the intended use of the property for single family purposes, such as a residence and a guest house or a residence with an additional residence or affixed manufactured home on the same property.
- 01-9 (\*)      MISCELLANEOUS RESIDENTIAL - residentially related improvements such as a shed, garage, utility building, canopy or other similar improvements.
- 01-9 7      ASSOCIATED PARCELS.

\*      Select from 4<sup>th</sup> digit options below.

- 01-(\*\*) 0      DEFAULT CODE IF FOURTH DIGIT IS NOT USED.
- 01-(\*\*) 1      URBAN - SUBDIVIDED.
- 01-(\*\*) 2      URBAN - NONSUBDIVIDED.
- 01-(\*\*) 3      RURAL - SUBDIVIDED.
- 01-(\*\*) 4      RURAL - NONSUBDIVIDED.
- 01-(\*\*) 5      NONCONFORMING USE. - zoning is other than single family residential.
- 01-(\*\*) 6      MODEL HOME.
- 01-(\*\*) 8      IPR (IMPROVEMENTS POSSESSORY RIGHTS).

\*\*      Select from 3<sup>rd</sup> digit options listed above.

Note: See special use property code 87-( ) ( ) for other residential use property.



USE CODE      PROPERTY CHARACTERISTICS

RESIDENTIAL PLANNED UNIT DEVELOPMENT (P.U.D.) COMMON AREA PROPERTIES  
USE CODE 02-( ) ( )

- 02-1 (\*)      CLUBHOUSE/RECREATION CENTER - may include tennis courts, swimming pools, exercise facilities, craft center, library, horse stables, etc.
- 02-2 (\*)      RECREATION AREA WITHOUT CLUBHOUSE - may include picnic areas, playground facilities, swimming pools and tennis courts.
- 02-3 (\*)      SEWAGE TREATMENT SYSTEM.
- 02-4 (\*)      WATER SYSTEM - may include well sites, distribution systems and treatment facilities.
- 02-5 (\*)      PRIVATE ROADWAY - may include curbing, walkways, parking lot(s) and carports.
- 02-6 (\*)      OPEN SPACE AREA - may include green belts, parks, retention basins, equestrian trails and bicycle paths.
- 02-7 (\*)      RECREATION LAKE.
- 02-8 (\*)      MULTIPLE IMPROVEMENT COMMON AREA.

\*      Select from 4<sup>th</sup> digit options listed below.

02-(\*\*) 1      QUALIFIED FOR STATUTORY VALUATION METHOD.

02-(\*\*) 2      NOT QUALIFIED FOR STATUTORY VALUATION METHOD.

\*\*      Select from 3<sup>rd</sup> digit options listed above.

Note: Do not apply the above property use codes to:  
(1) condominium properties - use 07-( ) ( ).  
(2) golf courses - use 24-( ) ( ).



USE  
CODE      PROPERTY  
            CHARACTERISTICS

MULTIPLE RESIDENTIAL  
USE CODE 03-( ) ( )

- 03-1 (\*)      MIXED COMPLEX - more than two residences existing on the same parcel.  
                  These residences can consist of any combination of single-family, multiple  
                  dwelling units, or affixed manufactured homes.
- 03-2 (\*)      DUPLEX - one duplex building.
- 03-3 (\*)      TRIPLEX - one triplex building.
- 03-4 (\*)      FOURPLEX - one fourplex building.
- 03-5 (\*)      APARTMENTS - 5 to 24 units - a complex with a minimum of five to a maximum  
                  of twenty-four residential apartment units.
- 03-6 (\*)      APARTMENTS - 25 to 99 units - a complex comprised of twenty-five to ninety-  
                  nine residential apartment units.
- 03-7 (\*)      APARTMENTS - 100 or more units - a complex comprised of one hundred or  
                  more residential apartment units.
- 03-8 (\*)      BOARDING HOUSE OR ROOMING HOUSE - may include apartments or multi-  
                  residential units. May rent space weekly or monthly. Meals and laundry  
                  services are frequently included in the rental fee.
- 03-9 (\*)      APARTMENT COOPERATIVE.
- \*      Select from 4<sup>th</sup> digit options below.
- 03-(\*\*) 0      DEFAULT CODE IF FOURTH DIGIT IS NOT USED.
- 03-(\*\*) 1      TWO TO FOUR BUILDINGS - for use with duplex, triplex and fourplex codes  
                  only.
- 03-(\*\*) 2      FIVE OR MORE BUILDINGS - for use with duplex, triplex and fourplex codes  
                  only.
- 03-(\*\*) 3      MODEL HOMES, MULTIPLE UNITS.
- 03-(\*\*) 4      SUBSIDIZED LOW INCOME HOUSING (FHA Section 221D & 236 housing).
- 03-(\*\*) 5      MULTIPLE RESIDENTIAL - one story.
- 03-(\*\*) 6      MULTIPLE RESIDENTIAL - two stories.
- 03-(\*\*) 7      MULTIPLE RESIDENTIAL - three stories or more.
- 03-(\*\*) 8      IPR (Improvements Possessory Rights).

\*\*      Select from 3<sup>rd</sup> digit options above.





USE CODE	PROPERTY CHARACTERISTICS
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HOTELS  
USE CODE 04-( ) ( )

04-1 (\*) HOTEL - provides rental lodging and associated facilities for overnight or a limited period of time. Hotels are usually multi-story or high-rise type.

\* Select from 4<sup>th</sup> digit options listed below.

04-(\*\*) 0 DEFAULT CODE WHEN FOURTH DIGIT IS NOT USED.

04-(\*\*) 1 HOTEL WITH 2 TO 4 STORIES.

04-(\*\*) 2 HOTEL WITH 5 OR MORE STORIES.

04-(\*\*) 8 IPR (Improvements Possessory Rights).

\*\* Select from 3<sup>rd</sup> digit options above.



**ARIZONA DEPARTMENT OF REVENUE**  
Property Tax Division  
**PROPERTY USE CODE MANUAL**

**PROPERTY USE CODES**  
**COMMERCIAL PROPERTY**

Revised: January 1, 2000

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**USE  
CODE**      **PROPERTY  
CHARACTERISTICS**

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**MOTELS**  
USE CODE 05-( ) ( )

- 05-1 (\*)      MOTEL - provides rental lodging and associated facilities for overnight or a limited period of time. Motels are normally located on urban fringes or along main transportation arteries. Motel buildings are usually one to three stories with convenient vehicle parking near the lodging area.
- 05-2 (\*)      MOTEL - with restaurant and lounge facilities.
- 05-3 (\*)      BED AND BREAKFAST - provides rental lodging or associated facilities for overnight or a limited period of time. The owner may share with the guests the use of portions of the facility, such as the kitchen, dining room, living room and bathrooms.

\*      Select from 4<sup>th</sup> digit options listed below

05-(\*\*) 0      DEFAULT CODE WHEN FOURTH DIGIT IS NOT USED.

05-(\*\*) 8      IPR (Improvements Possessory Rights).

\*\*      Select from 3<sup>rd</sup> digit options listed above.



USE CODE      PROPERTY CHARACTERISTICS

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RESORTS  
USE CODE 06-( ) ( )

- 06-1 (\*)      RESORT - a business catering primarily to vacationing tourists and the convention trade. The facility usually provides assorted services, such as bar, restaurant, entertainment, and recreational facilities.
- 06-2 (\*)      RESORT - with health and fitness facilities (daily, weekly, monthly basis) and often, retail stores.
- 06-3 (\*)      RESORT - same as above, with units which are rented for extended periods of time.
- 06-4 (\*)      GUEST RANCH.

\*      Select from 4<sup>th</sup> digit options listed below.

- 06-(\*\*) 0      DEFAULT CODE WHEN FOURTH DIGIT IS NOT USED.
- 06-(\*\*) 5      EXCESS LAND (not separately parceled).
- 06-(\*\*) 6      EXCESS LAND (separately parceled).
- 06-(\*\*) 8      IPR (Improvements Possessory Rights).

\*\*      Select from 3<sup>rd</sup> digit options listed above.



USE  
CODE      PROPERTY  
            CHARACTERISTICS

CONDOMINIUMS AND TOWNHOUSES  
USE CODE 07-( ) ( )

- 07-1 (\*)      CONDOMINIUMS AND TOWNHOUSES - this general definition applies to all **residential** condominium developments including townhouses, row houses, patio and cluster homes, where the individual residential unit is parceled, but fractional, undivided common property interests are a part of ownership rights. May include carports, garages, or other buildings.
- 07-2 (\*)      CONDOMINIUMS AND TOWNHOUSES (graded 070-2).
- 07-3 (\*)      CONDOMINIUMS AND TOWNHOUSES (graded 070-3).
- 07-4 (\*)      CONDOMINIUMS AND TOWNHOUSES (graded 070-4).
- 07-5 (\*)      CONDOMINIUMS AND TOWNHOUSES (graded 070-5).
- 07-6 (\*)      CONDOMINIUMS AND TOWNHOUSES (graded 070-6).
- 07-7 0      ASSOCIATED PARCEL.
- 07-8 (\*)      COMMON AREA, WITH IMPROVEMENTS.
- 07-9 (\*)      COMMON AREA, WITHOUT IMPROVEMENTS.
- \*      Select from 4<sup>th</sup> digit options listed below.
- 07-(\*\*) 0      DEFAULT CODE WHEN FOURTH DIGIT IS NOT USED.
- 07-(\*\*) 1      WITH SEPARATE GUEST UNIT, may include full bath.
- 07-(\*\*) 2      TIMESHARE.
- 07-(\*\*) 3      CONVERSION from apartments or duplexes.
- 07-(\*\*) 4      NO COMMON AREA.
- 07-(\*\*) 5      COMMON AREA - not parceled.
- 07-(\*\*) 6      COMMON AREA - parceled.
- 07-(\*\*) 7      CONDOMINIUM AND TOWNHOUSE units built as separate single family residences **without** common walls or common roofs, such as in cluster homes and planned area developments (P.A.D.).
- 07-(\*\*) 8      IPR (Improvements Possessory Rights).
- 07-(\*\*) 9      INCOME PRODUCING, all one owner.
- \*\*      Select from 3<sup>rd</sup> digit options listed above.



USE  
CODE      PROPERTY  
            CHARACTERISTICS

MANUFACTURED HOME LAND  
USE CODE 08-( )( )

**Note:** Subcategories referring to "manufactured home" include mobile homes produced before June 15, 1976.

- 08-1 (\*)      MANUFACTURED HOME SUBDIVISION - a "planned" manufactured home subdivision with homesites used for single-family manufactured homes, with slabs, hook-ups, or related improvements in place. If individual sites are over 5 acres, see use code 87-( )( ).
- 08-2 (\*)      MANUFACTURED HOME USE, SUBDIVIDED LOT - a subdivided property that is used primarily as a manufactured home homesite. Slab, hookups, or related improvements in place. If over five acres, see use code 87-( )( ).
- 08-3 (\*)      MANUFACTURED HOME USE, NOT SUBDIVIDED - a nonsubdivided property that is used primarily as a manufactured home homesite. Slab, hook-ups, or related improvements in place. If over five acres, see use code 87-( )( ).
- 08-4 (\*)      MANUFACTURED HOME PARK - property with four or more manufactured home home rental spaces.
- 08-5 (\*)      TRAVEL TRAILERS OR RECREATIONAL VEHICLE PARK - a property with four or more travel trailer or recreational vehicle spaces.
- 08-6 (\*)      MANUFACTURED HOME COOPERATIVE - a manufactured home park that is owned as a cooperative complex by the occupants.
- 08-7 (\*)      TRAVEL TRAILER AND/OR RECREATIONAL VEHICLE COOPERATIVE - a park that is owned as a cooperative complex by the occupants.
- 08-8 (\*)      TRAVEL TRAILER OR RECREATIONAL VEHICLE SUBDIVISION - a property used primarily as travel trailer and/or recreational vehicle homesites. Slabs, hook-ups, or related improvements in place.
- 08-9 (\*)      MANUFACTURED HOME, TRAVEL TRAILER OR RECREATIONAL VEHICLE PARK - MIXED.

\*      Select from 4<sup>th</sup> digit options listed below.

- 08-(\*\*) 0      DEFAULT CODE WHEN FOURTH DIGIT NOT USED.
- 08-(\*\*) 1      MANUFACTURED HOME (primary use) with additional residence.
- 08-(\*\*) 2      NO MANUFACTURED HOME ON SITE - slab, hookups only.



USE CODE	PROPERTY CHARACTERISTICS
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MANUFACTURED HOME LAND (continued)  
USE CODE 08-( ) ( )

- |         |   |  |
|---------|---|--|
| 08-(**) | 3 | NO MANUFACTURED HOME ON SITE - slab, hookups, or related improvements in place.  |
| 08-(**) | 4 | TIMESHARE.   |
| 08-(**) | 5 | COMMON AREA - not parceled.  |
| 08-(**) | 6 | COMMON AREA - parceled.  |
| 08-(**) | 7 | INDIVIDUAL MANUFACTURED HOME SITE OR SITES - in a planned manufactured home subdivision or cooperative. May have custom amenities (for example, a cabana constructed over a manufactured home or additional living area of conventional construction attached or adjacent to a manufactured home). |
| 08-(**) | 8 | IPR (Improvements Possessory Rights).  |
| 08-(**) | 9 | AFFIXED MANUFACTURED HOME.   |

\*\* Select from 3<sup>rd</sup> digit options listed above.



**ARIZONA DEPARTMENT OF REVENUE**  
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**PROPERTY USE CODES**

**SALVAGE IMPROVEMENTS**

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USE CODE	PROPERTY CHARACTERISTICS
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**SALVAGE IMPROVEMENTS**  
USE CODE 09-( ) ( )

- |          |               |
|----------|---------------|
| 09-1 (*) | RESIDENTIAL.  |
| 09-2 (*) | COMMERCIAL.   |
| 09-3 (*) | INDUSTRIAL.   |
| 09-4 (*) | AGRICULTURAL. |

\* Select from 4<sup>th</sup> digit options listed below.

09-(\*\*) 0 DEFAULT CODE WHEN FOURTH DIGIT IS NOT USED.

09-(\*\*) 8 IPR (Improvements Possessory Rights).

\*\* Select from 3<sup>rd</sup> digit options listed above.



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COMMERCIAL PROPERTY

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USE CODE	PROPERTY CHARACTERISTICS
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MISCELLANEOUS COMMERCIAL

USE CODE 10-( ) ( )

- |          |  |
|----------|--|
| 10-2 (*) | LAUNDROMAT.  |
| 10-3 (*) | COMMERCIAL LAUNDRY.  |
| 10-4 (*) | MISCELLANEOUS COMMERCIAL.                                    |
| 10-5 (*) | FIRE STATION - privately owned.                              |
| 10-6 (*) | PLANT NURSERY - retail/wholesale sales only. See also 40-12. |
| 10-7 4   | ASSOCIATED PARCEL.   |
| 10-8 (*) | PRISON SYSTEM - privately owned.                             |

\* Select from 4<sup>th</sup> digit options listed below.

10-(\*\*) 0 DEFAULT CODE WHEN FOURTH DIGIT IS NOT USED.

10-(\*\*) 8 IPR (Improvements Possessory Rights).

10-(\*\*) 9 COMMERCIAL STRUCTURE - not elsewhere categorized, with an adjacent affixed manufactured home.

\*\* Select from 3<sup>rd</sup> digit options above.





USE CODE	PROPERTY CHARACTERISTICS
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CONVENIENCE MARKETS, RETAIL STRIP STORES, SUPERMARKETS  
USE CODE 11-( ) ( )

- |          |  |
|----------|--|
| 11-1 (*) | CONVENIENCE MARKET - a quick-shop food and sundry store; may include fast food service.  |
| 11-2 (*) | STORE BUILDING - COMMERCIAL - with a typical store front. The interior finish is plain and has a minimum of interior partitions. |
| 11-3 (*) | RETAIL STRIP CENTER.   |
| 11-4 (*) | SUPERMARKET - primarily selling groceries and related items.   |
| 11-5 (*) | WAREHOUSE-TYPE STORE - with minimal interior finish, typically with large open merchandise display areas and few amenities.      |

\* Select from 4<sup>th</sup> digit options listed below.

- |           |   |
|-----------|---|
| 11-(**) 0 | DEFAULT CODE WHEN FOURTH DIGIT IS NOT USED. |
| 11-(**) 1 | WITH FUEL DISPENSING FACILITY.              |
| 11-(**) 2 | TWO STORIES.                                |
| 11-(**) 8 | IPR (Improvements Possessory Rights).       |

\*\* Select from 3<sup>rd</sup> digit options listed above.



USE CODE	PROPERTY CHARACTERISTICS
-------------	-----------------------------

STORE COMBINED WITH OTHER USES  
USE CODE 12-( ) ( )

- |          |   |
|----------|---|
| 12-1 (*) | STORE AND OFFICE OR STORE AND APARTMENT COMBINATION.  |
| 12-2 (*) | STORE AND SINGLE-FAMILY RESIDENCE, DUPLEX, TRIPLEX, FOURPLEX<br>OR MANUFACTURED HOME COMBINATION. |
| 12-3 (*) | STORE AND REPAIR GARAGE COMBINATION.  |
| 12-4 (*) | STORE AND LUMBERYARD COMBINATION - typically for hardware and<br>building materials.              |

\* Select from 4<sup>th</sup> digit options listed below.

12-(\*\*) 0 DEFAULT CODE WHEN FOURTH DIGIT IS NOT USED.

12-(\*\*) 8 IPR (Improvements Possessory Rights).

\*\* Select from 3<sup>rd</sup> digit options listed above.



USE CODE	PROPERTY CHARACTERISTICS
-------------	-----------------------------

DEPARTMENT STORES  
USE CODE 13-( ) ( )

13-1 (\*) DEPARTMENT STORE OR EQUIVALENT - a commercial store building with interior partitioning for office and stockroom space.

13-2 (\*) JUNIOR DEPARTMENT STORE, DISCOUNT STORE OR EQUIVALENT - typically with plain interior and minimum interior partitioning.

\* Select from 4<sup>th</sup> digit options listed below.

13-(\*\*) 0 DEFAULT CODE WHEN FOURTH DIGIT IS NOT USED.

13-(\*\*) 8 IPR (Improvements Possessory Rights).

\*\* Select from 3<sup>rd</sup> digit options listed above.



USE CODE	PROPERTY CHARACTERISTICS
----------	--------------------------

**SHOPPING CENTERS**  
USE CODE 14-( ) ( )

- |          |   |
|----------|---|
| 14-1 (*) | NEIGHBORHOOD SHOPPING CENTER - provides for the sale of daily living needs such as food, drugs, hardware, and services. The supermarket is the principal tenant. The real property in the shopping center is usually owned and managed as one unit.   |
| 14-2 (*) | COMMUNITY SHOPPING CENTER, ENCLOSED MALL - provides a wide range of goods in addition to the convenience items. The center may include banking, professional services and recreational facilities. A junior department store is the principal tenant in this type of center. The real property in the shopping center is usually owned and managed as one unit. |
| 14-3 (*) | COMMUNITY SHOPPING CENTER, OPEN AIR - same as a Community Shopping Center, Enclosed Mall, but not enclosed.   |
| 14-4 (*) | REGIONAL SHOPPING CENTER, ENCLOSED MALL - provides variety and depth in "shopping goods" comparable to a central business district. Regional centers include at least one full line department store with a gross leasable area of 100,000 square feet or more. The real property in the shopping center is usually owned and managed as one unit.              |
| 14-5 (*) | REGIONAL SHOPPING CENTER, OPEN AIR - same as a Regional Shopping Center, Enclosed Mall, but not enclosed.   |
| 14-6 (*) | SUPER REGIONAL SHOPPING CENTER, ENCLOSED MALL - similar to a Regional Shopping Center, except it has three or more major full range department stores.  |
| 14-7 (*) | SUPER REGIONAL SHOPPING CENTER, OPEN AIR - similar to a Super Regional Shopping Center, Enclosed Mall, but not enclosed.  |
| 14-8 (*) | POWER CENTER - includes an open-air strip retail configuration (except enclosed mall conversions) containing 250,000 or more square feet of gross leasable area (G.L.A.), including at least four category-specific anchor tenants with 20,000 or more square feet of G.L.A.  |

\* Select from 4<sup>th</sup> digit options listed below.



USE  
CODE      PROPERTY  
            CHARACTERISTICS

---

SHOPPING CENTERS (continued)  
USE CODE 14-( ) ( )

- 14-(\*\* ) 0      DEFAULT CODE WHEN FOURTH DIGIT IS NOT USED.
- 14-(\*\* ) 1      RESTAURANT - in a shopping center.
- 14-(\*\* ) 2      BANK - in a shopping center.
- 14-(\*\* ) 3      AUTOMOTIVE SERVICES - in a shopping center (service station, tire shop, or related).
- 14-(\*\* ) 4      PARKING FACILITY - associated with a shopping center. May include parking lot, parking structure, or a combination of both.
- 14-(\*\* ) 5      INCIDENTAL BUSINESSES - such as shoe stores, dress shops, and so on. Includes factory outlet malls.
- 14-(\*\* ) 6      EXCESS LAND - parceled excess land within a shopping center category.
- 14-(\*\* ) 7      NONQUALIFYING SHOPPING CENTER - Does not meet the statutory definition of a shopping center required for special valuation procedure.
- 14-(\*\* ) 8      IPR (Improvements Possessory Rights).

\*\*      Select from 3<sup>rd</sup> digit options listed above.

Note:      For any free-standing improvements that are not a part of a shopping center, use the appropriate use code category that applies, such as the retail store codes 11-( ) ( ), or the department store codes 13-( ) ( ), and so on. For strip centers, refer to the use code 11-3(\*).



USE CODE	PROPERTY CHARACTERISTICS
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OFFICE BUILDINGS

USE CODE 15-( ) ( )

- |          |   |
|----------|---|
| 15-1 (*) | OFFICE BUILDING - a building designed principally for business office use.  |
| 15-2 (*) | OFFICE BUILDING - with a parking facility that is not separately parceled.  |
| 15-3 (*) | GARDEN-TYPE OFFICE BUILDING.  |
| 15-4 (*) | OFFICE BUILDING - (primary use) with a residence and/or a manufactured home.  |
| 15-5 (*) | OFFICE BUILDING - (primary use) and store, office, or apartment combination.  |
| 15-6 (*) | OFFICE BUILDING/INDUSTRIAL PARK - a building designed principally for business office use, but that is located in an industrial park.   |
| 15-7 (*) | OFFICE CONDOMINIUM - a development where individual office units are parceled, but fractional, undivided property interests in the land of the entire complex are a part of individual unit ownership rights. |
| 15-8 (*) | OFFICE BUILDING - with aircraft hangar.   |

\* Select from 4<sup>th</sup> digit options listed below.

- |           |   |
|-----------|---|
| 15-(**) 0 | DEFAULT CODE WHEN FOURTH DIGIT IS NOT USED. |
| 15-(**) 1 | ONE STORY.                                  |
| 15-(**) 2 | TWO STORIES.                                |
| 15-(**) 3 | THREE STORIES.                              |
| 15-(**) 4 | FOUR OR MORE STORIES.                       |
| 15-(**) 6 | COMMON AREA LAND.                           |
| 15-(**) 8 | IPR (Improvements Possessory Rights).       |

\*\* Select from 3<sup>rd</sup> digit options listed above.



USE CODE      PROPERTY CHARACTERISTICS

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BANKS, SAVINGS AND LOAN ASSOCIATIONS AND CREDIT UNIONS  
USE CODE 16-( ) ( )

- 16-1 (\*)      BANK - a commercial building that has been designed for bank use. Bank items such as vaults, drive-in deposit facilities and night deposit stations are normally present.
- 16-2 (\*)      SAVINGS AND LOAN ASSOCIATION - similar to a bank as described in use code 16-1(\*).
- 16-3 (\*)      CREDIT UNION - similar to a bank as described in use code 16-1(\*).
- 16-4 (\*)      AUTOMATIC TELLER MACHINE FACILITY - a separately parceled, free standing structure used to house automatic teller machines, but with no other banking services.
- 16-5 (\*)      BANK DRIVE-UP WINDOW - a separately parceled, free standing structure used to house bank tellers; has no walk-in services.

\*      Select from 4<sup>th</sup> digit options listed below.

- 16-(\*\*) 0      DEFAULT CODE WHEN FOURTH DIGIT IS NOT USED.
- 16-(\*\*) 5      MANUFACTURED HOME OR MODULAR CONSTRUCTION.
- 16-(\*\*) 8      IPR (Improvements Possessory Rights).

\*\*      Select from 3<sup>rd</sup> digit options listed above.



USE  
CODE      PROPERTY  
            CHARACTERISTICS

SERVICE STATIONS, TRUCK STOPS, AUTO AND TRUCK REPAIR  
USE CODE 17-()()

- 17-1 (\*)      FULL-SERVICE SERVICE STATION - the improvements have been designed for gasoline and oil sales plus other related products and services. Lube and oil change, tire and battery sales and installations, tune-ups and minor automobile repair services are normally available. May include retail sales of sundry goods, food items and groceries.
- 17-2 (\*)      SELF-SERVICE SERVICE STATION - operated as an oil and gas supermarket, where all vehicular services rendered are customer self-service. The typical improvements usually consist of a large canopy, several gasoline pumps, a small office, plus normal accompanying improvements such as blacktop, lights and fence. List only service stations that were built for self-service in this use code. May include retail sales of sundry goods, food items and groceries.
- 17-3 (\*)      PETROLEUM BULK PLANT - bulk storage where large quantities of finished petroleum products are stored prior to distribution to service stations and other large volume consumers.
- 17-4 (\*)      TRUCK STOP - a full service facility designed primarily for commercial trucks, with fuel and oil sales; may include minor repairs, truck wash, restaurant, and retail sales of sundry goods and groceries.
- 17-5 (\*)      CAR/TRUCK WASH.
- 17-6 (\*)      AUTOMOTIVE SERVICES - fast-service oil change and lubrication; may include minor tune-up services.
- 17-7 (\*)      AUTO REPAIR GARAGE - designed primarily for automobiles and light trucks. May include motorcycles and all terrain vehicles.
- 17-8 (\*)      TRUCK OR HEAVY EQUIPMENT REPAIR FACILITY.
- \*      Select from 4<sup>th</sup> digit options listed below.
- 17-(\*\*) 0      DEFAULT CODE WHEN FOURTH DIGIT IS NOT USED.
- 17-(\*\*) 1      WITH LODGING FACILITIES.
- 17-(\*\*) 2      CAR/TRUCK FULL SERVICE.
- 17-(\*\*) 3      CAR/TRUCK FULL SERVICE - with fuel facilities.
- 17-(\*\*) 4      CAR/TRUCK SELF SERVICE.





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**PROPERTY USE CODES**

**COMMERCIAL PROPERTY**

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USE CODE	PROPERTY CHARACTERISTICS
-------------	-----------------------------

SERVICE STATIONS, TRUCK STOPS, AUTO AND TRUCK REPAIR (continued)  
USE CODE 17-()()

17-(\*\*) 5 INCLUDES RETAIL SALES - of items such sundry goods, food items and groceries.

17-(\*\*) 6 RESTAURANT FACILITIES - may be fast-food or full-service.

17-(\*\*) 8 IPR (Improvements Possessory Rights).

\*\* Select from 3<sup>rd</sup> digit options listed above.



USE CODE	PROPERTY CHARACTERISTICS
-------------	-----------------------------

VEHICLE SALES, LEASING, STORAGE, PARTS  
USE CODE 18-()()

- |          |  |
|----------|--|
| 18-1 (*) | MOTORCYCLE AND ALL TERRAIN VEHICLES - sales, lease and rental, with service facility.  |
| 18-2 (*) | AUTOMOBILE/LIGHT TRUCK DEALERSHIP - sales, lease and rental, with service facility; may include motorcycles and all terrain vehicles.                        |
| 18-3 (*) | AUTOMOBILE AND LIGHT TRUCK LOT - LEASING OR SALES - no service facility; may include motorcycles and all terrain vehicles.                                   |
| 18-4 (*) | HEAVY EQUIPMENT AND/OR TRUCK SALES OR LEASING - may include repair garage.   |
| 18-5 (*) | AUTOMOBILE AND TRUCK STORAGE LOT - vehicle storage facility associated with distribution and sale of motor vehicles; may include limited service facilities. |
| 18-6 (*) | FACILITIES DESIGNED FOR SALE, RENTAL AND REPAIR - of self-moving or utility trailers, trucks, light equipment and moving supplies.                           |
| 18-7 (*) | MANUFACTURED HOME, RECREATION VEHICLE AND MOTOR HOME SALES, RENTAL, REPAIR.  |
| 18-8 (*) | AUTO/TRUCK TIRES, PARTS AND ACCESSORIES, SALES AND SERVICE.  |
| 18-9 (*) | AUTO WRECKING YARD AND SALVAGE YARD.   |

\* Select from 4<sup>th</sup> digit options listed below.

- |           |   |
|-----------|---|
| 18-(**) 0 | DEFAULT CODE WHEN FOURTH DIGIT IS NOT USED. |
| 18-(**) 1 | AUTO MALL.                                  |
| 18-(**) 2 | MOTORCYCLES AND ALL TERRAIN VEHICLES.       |
| 18-(**) 8 | IPR (Improvements Possessory Rights).       |

\*\* Select from 3<sup>rd</sup> digit options listed above.



USE CODE	PROPERTY CHARACTERISTICS
----------	--------------------------

**CARE FACILITIES**  
USE CODE 19-( )( )

- |          |  |
|----------|--|
| 19-1 (*) | PRIVATELY OWNED NURSING HOME, ORPHANAGE OR REHABILITATION CENTER.  |
| 19-3 (*) | PARTIALLY EXEMPT NURSING HOME, ORPHANAGE OR REHABILITATION CENTER. For totally exempt, see use code 90-( )( ).   |
| 19-4 (*) | ASSISTED LIVING FACILITY - with meals, social activities, cleaning and transportation services. Oriented to assistance with daily living functions rather than medical/nursing services. |
| 19-5 (*) | BOARDING HOUSE - with limited medical services.  |
| 19-6 (*) | ADULT HOME CARE NURSING FACILITY - in single family residence.   |
| 19-7 (*) | ADULT HOME CARE FACILITIES - in multiple dwelling units. Usually includes a main residence and one or more separate living units for adult home care.                                    |
| 19-8 (*) | APARTMENTS WITH MEDICAL OR NURSING CARE FACILITIES - oriented primarily to residential use rather than to medical or nursing services.   |

\* Select from 4<sup>th</sup> digit options listed below.

- |           |  |
|-----------|--|
| 19-(**) 0 | DEFAULT CODE WHEN FOURTH DIGIT IS NOT USED.  |
| 19-(**) 1 | LICENSED - by the Department of Health Services.   |
| 19-(**) 2 | REGISTERED - with the Department of Health Services.   |
| 19-(**) 3 | NOT LICENSED - by or registered with the Department of Health Services.  |
| 19-(**) 4 | MIXED LICENSING STATUS - a portion of the property is licensed with the Department of Health Services, based on the number of beds, and a portion of the property is not licensed. |
| 19-(**) 5 | ONE STORY.   |
| 19-(**) 6 | TWO STORIES.   |
| 19-(**) 7 | THREE STORIES OR MORE.   |
| 19-(**) 8 | IPR (Improvements Possessory Rights).  |

\*\* Select from 3<sup>rd</sup> digit options listed above.



USE CODE      PROPERTY CHARACTERISTICS

---

RESTAURANTS, NIGHT CLUBS, BARS OR TAVERNS  
USE CODE 20-( ) ( )

- 20-1 (\*)      RESTAURANT (sit down) - the primary business is retail food service. The customers sit down at tables or a counter inside the restaurant where food may be served by restaurant employees or cafeteria style.
- 20-2 (\*)      RESTAURANT (sit down) - same as above, with a cocktail lounge.
- 20-3 (\*)      RESTAURANT (fast food) - the primary business is retail food service. Eating facilities may be provided inside, or food is packaged for "take-out service." The business is primarily operated as a vendor of hamburgers, chicken, donuts, ice cream, pizza and other foods prepared for quick service.
- 20-4 (\*)      NIGHTCLUB - facilities for dancing to live or recorded music. Usually includes liquor service on premises; may include food service.
- 20-5 (\*)      BAR OR TAVERN - the primary business is alcoholic beverage service. Facility usually has a minimum of amenities.

\*      Select from 4<sup>th</sup> digit options listed below.

- 20-(\*\*) 0      DEFAULT CODE WHEN FOURTH DIGIT IS NOT USED.
- 20-(\*\*) 1      WITHOUT INSIDE EATING FACILITIES.
- 20-(\*\*) 8      IPR (Improvements Possessory Rights).

\*\*      Select from 3<sup>rd</sup> digit options listed above.



USE  
CODE      PROPERTY  
            CHARACTERISTICS

HOSPITALS, MEDICAL OR DENTAL CLINICS, EMERGENCY CARE CENTERS,  
VETERINARY CLINICS OR MEDICAL CONDOMINIUMS  
USE CODE 21-( ) ( )

- 21-1 (\*)      HOSPITAL - privately owned full-service medical facilities for both inpatient and outpatient care, including facilities for emergency services.
- 21-2 (\*)      MEDICAL CLINIC - privately owned facilities housed in a single building or group of buildings. A group practice which offers a variety of medical and/or dental services in which several physicians work cooperatively. Services include minor surgical, x-ray, pharmacy and laboratory facilities.
- 21-3 (\*)      MEDICAL CLINIC - same as above without a pharmacy.
- 21-4 (\*)      MEDICAL, DENTAL OR OTHER SERVICES - facilities designed and used for providing specialized services of doctors, dentists or other medical professions. May include waiting rooms, examination rooms, x-ray/laboratory facilities (but is less elaborate than a clinic).
- 21-5 (\*)      MEDICAL SERVICES - doctors offices which include waiting and examination rooms, but which have no laboratory or x-ray facilities.
- 21-6 (\*)      EMERGENCY CARE CENTER - designed for providing emergency medical care on an out-patient basis. May include examination rooms, x-ray, laboratory, and minor surgical facilities.
- 21-7 (\*)      VETERINARY CLINIC/HOSPITAL - may include overnight or long-term large or small animal care facilities.
- 21-8 (\*)      MEDICAL CONDOMINIUM - a development wherein the individual medical units are parceled, but individual fractional, undivided common property interests are a part of ownership rights.

\*      Select from 4<sup>th</sup> digit options listed below.

- 21-(\*\*) 0      DEFAULT CODE WHEN FOURTH DIGIT IS NOT USED.
- 21-(\*\*) 5      COMMON AREA - is parceled.
- 21-(\*\*) 6      COMMON AREA - is not parceled.
- 21-(\*\*) 8      IPR (Improvements Possessory Rights).

\*\*      Select from 3<sup>rd</sup> digit options listed above.



USE CODE	PROPERTY CHARACTERISTICS
-------------	-----------------------------

RACE TRACKS, PRIVATE AIR FIELDS, ANIMAL BOARDING/BREEDING FACILITIES  
USE CODE 22-( ) ( )

- |          |  |
|----------|--|
| 22-1 (*) | RACE TRACK - for horses.   |
| 22-2 (*) | RACE TRACK - for dogs.   |
| 22-3 (*) | RACE TRACK - for autos.  |
| 22-4 (*) | IMPROVED PRIVATE AIR FIELD - may include aircraft hangars.   |
| 22-5 (*) | UNIMPROVED PRIVATE AIR FIELD.  |
| 22-6 (*) | AIRCRAFT HANGAR CONDOMINIUM.   |
| 22-7 (*) | ANIMAL BOARDING/BREEDING FACILITIES - facilities specifically designed and used for commercial animal lodging or breeding. |

\* Select from 4<sup>th</sup> digit options listed below.

- |           |   |
|-----------|---|
| 22-(**) 0 | DEFAULT CODE WHEN FOURTH DIGIT IS NOT USED.   |
| 22-(**) 5 | COMMON AREA - parceled, without improvements. |
| 22-(**) 6 | COMMON AREA - parceled, with improvements.    |
| 22-(**) 8 | IPR (Improvements Possessory Rights).         |

\*\* Select from 3<sup>rd</sup> digit options listed above.



USE CODE	PROPERTY CHARACTERISTICS
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CEMETERIES, MAUSOLEUMS, MORTUARIES OR CREMATORIUMS  
USE CODE 23-( ) ( )

- |          |   |
|----------|---|
| 23-1 (*) | CEMETERY OR MAUSOLEUM - may include a chapel and mortuary.  |
| 23-2 (*) | MORTUARY OR CREMATORIUM.  |
| 23-5 (*) | CEMETERY OR MAUSOLEUM - partially exempt; may include a chapel and mortuary. For totally exempt, see use code 90-( ) ( ). |
| 23-6 (*) | MORTUARY OR CREMATORIUM - partially exempt. For totally exempt, see use code 90-( ) ( ).                                  |
| 23-7 (*) | PET CEMETERY.   |
- \* Select from 4<sup>th</sup> digit options listed below.

23-(\*\*) 0 DEFAULT CODE WHEN FOURTH DIGIT IS NOT USED.

23-(\*\*) 8 IPR (Improvements Possessory Rights).

\*\* Select from 3<sup>rd</sup> digit options listed above.



USE  
CODE      PROPERTY  
            CHARACTERISTICS

GOLF COURSES  
USE CODE 24-( ) ( )

- 24-1 (\*)      18 TO 36 HOLE COURSE - varies from minimum to championship quality, from approximately 65 to 200 acres, from approximately 5,200 to 7,500 yards long, rated par 54 to par 72. Minimum quality courses may have flat terrain, few trees and bunkers and small tees and greens. Championship quality may consist of undulating terrain, fairways and greens bunkered and contoured, large tees and greens and large trees. Courses with 27 or 36 holes are usually a combination of 9 and 18 hole courses. May have a driving range not separately parceled.
- 24-2 (\*)      EXECUTIVE COURSE - 18 HOLE - usually built on less than 65 acres. Approximately 4,800 yards long (may vary). Usually rated par 60 and includes some par 4 or par 5 holes. May have flat or undulating terrain and bunkered fairways and greens. May have a driving range not separately parceled.
- 24-3 (\*)      "PITCH AND PUTT" AND "PAR 3" COURSE - usually built on approximately 10 to 30 acres. Varies in length from approximately 1,000 to 2,000 yards, usually rated par 27 to par 33. May have flat or undulating terrain and bunkered fairways and greens. May have a driving range not separately parceled.
- 24-4 (\*)      GOLF DRIVING RANGE - COMMERCIAL - facilities designed for golf ball driving practice. May include a practice putting green.
- 24-5 (\*)      9 HOLE COURSE - same features as 18 hole course, except that acreage, length of course and par for the course are about one-half those of an 18 hole course.

24-6 (\*)      GOLF CLUBHOUSE - separately parceled.

\*      Select from 4<sup>th</sup> digit options listed below.

24-(\*\*) 0      DEFAULT CODE WHEN FOURTH DIGIT IS NOT USED.

24-(\*\*) 3      GOLF COURSE NOT QUALIFYING FOR THE STATUTORY GOLF COURSE VALUATION PROCEDURE.

24-(\*\*) 4      CLUBHOUSE - associated with golf course facilities.

24-(\*\*) 5      PRIVATELY OWNED - open to the public.

24-(\*\*) 6      PRIVATELY OWNED - restricted to membership only.





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**COMMERCIAL PROPERTY**

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USE CODE	PROPERTY CHARACTERISTICS
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GOLF COURSES (continued)  
USE CODE 24-( ) ( )

24-(\*\*) 7 GOLF COURSE - that is privately owned, but that allows both members and the public to play.

24-(\*\*) 8 IPR (Improvements Possessory Rights).

\*\* Select from 3<sup>rd</sup> digit options listed above.



USE CODE	PROPERTY CHARACTERISTICS
-------------	-----------------------------

**THEATERS AND AMUSEMENT FACILITIES**  
USE CODE 25-( ) ( )

- |  |   |
|--|---|
| 25-1 (*)   | MOVIE THEATER - drive-in.   |
| 25-2 (*)   | MOVIE THEATER - walk-in.  |
| 25-3 (*)   | LIVE SHOW THEATER - usually includes liquor service and may include meal service.   |
| 25-4 (*)   | BOWLING ALLEY.  |
| 25-5 (*)   | ROLLER SKATING RINK.  |
| 25-6 (*)   | ICE SKATING RINK.   |
| 25-7 (*)   | AMUSEMENT FACILITIES - commercial operation designed and operated as a permanent or fixed facility. May offer a single attraction or offer a variety of attractions. May include facilities such as miniature golf courses, swimming pools, water slides, or miniature race tracks. |
| 25-8 (*)   | STADIUM/AUDITORIUM - separately parceled, used for mass-audience outdoor or indoor activities - privately owned.  |
| 25-9 (*)   | RADIO - TV - CABLE TV/ANTENNA TV SYSTEMS.   |
| * Select from 4 <sup>th</sup> digit options listed below.  |   |
| 25-(**) 0  | DEFAULT CODE WHEN FOURTH DIGIT IS NOT USED.   |
| 25-(**) 8  | IPR (Improvements Possessory Rights).   |
| ** Select from 3 <sup>rd</sup> digit options listed above. |   |



USE CODE	PROPERTY CHARACTERISTICS
-------------	-----------------------------

PARKING FACILITIES

USE CODE 26-( )( )

- |          |  |
|----------|--|
| 26-1 (*) | PARKING STRUCTURE - a separately parceled facility.  |
| 26-2 (*) | PARKING STRUCTURE - associated with an office building or shopping center, but a separately parceled facility.   |
| 26-3 (*) | PARKING LOT - a separately parceled facility. May include private parking lots or pay-to-park lots.  |
| 26-4 (*) | PARKING LOT - associated with an office building or shopping center, but a separately parceled facility.   |
| 26-5 (*) | PARKING/STORAGE LOT - open storage space; typically a fenced lot used to store items such as motor vehicles, heavy equipment or construction materials. May include nonmotorized vehicles and water craft storage. |

\* Select from 4<sup>th</sup> digit options listed below.

- |           |  |
|-----------|--|
| 26-(**) 0 | DEFAULT CODE WHEN FOURTH DIGIT IS NOT USED.  |
| 26-(**) 1 | PARKING FACILITY WHICH INCLUDES LIGHT AUTOMOTIVE SERVICES, SUCH AS A CAR WASH OR LUBRICATION AND OIL CHANGE. |
| 26-(**) 8 | IPR (Improvements Possessory Rights).  |

\*\* Select from 3<sup>rd</sup> digit options listed above.



USE CODE	PROPERTY CHARACTERISTICS
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CLUBS AND LODGES

USE CODE 27-( ) ( )

27-2 (\*) CLUB, LODGE OR FRATERNAL ORGANIZATION - may include meeting and/or recreational facilities.

27-3 (\*) HEALTH AND FITNESS CLUB - may include swimming pools, tennis courts, and similar items.

\* Select from 4<sup>th</sup> digit options listed below.

27-(\*\*) 0 DEFAULT CODE WHEN FOURTH DIGIT IS NOT USED.

27-(\*\*) 3 FRATERNITY/SORORITY - residence associated with a collegiate organization.

27-(\*\*) 8 IPR (Improvements Possessory Rights).

\*\* Select from 3<sup>rd</sup> digit options listed above.



USE CODE	PROPERTY CHARACTERISTICS
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PARTIALLY COMPLETE STRUCTURES

(Improvements which are not completely built and ready for occupancy.)

USE CODE 28-( ) ( )

- |        |   |
|--------|---|
| 28-01  | PARTIALLY COMPLETE SINGLE FAMILY RESIDENTIAL IMPROVEMENTS ON FIVE ACRES OR LESS.  |
| 28-02  | PARTIALLY COMPLETE P.U.D. COMMON AREA IMPROVEMENTS.   |
| 28-03  | PARTIALLY COMPLETE MULTIPLE RESIDENTIAL.  |
| 28-04  | PARTIALLY COMPLETE HOTELS.  |
| 28-05  | PARTIALLY COMPLETE MOTELS.  |
| 28-06  | PARTIALLY COMPLETE RESORTS.   |
| 28-07  | PARTIALLY COMPLETE CONDOMINIUMS, TOWNHOUSES.  |
| 28-08  | PARTIALLY COMPLETE MANUFACTURED HOME SITES.   |
| 28-10  | PARTIALLY COMPLETE MISCELLANEOUS COMMERCIAL.  |
| 28-11  | PARTIALLY COMPLETE CONVENIENCE MARKETS, RETAIL STRIP STORES, SUPERMARKETS.  |
| 28-12  | PARTIALLY COMPLETE STORE, COMBINED WITH OTHER USES.   |
| 28-13  | PARTIALLY COMPLETE DEPARTMENT STORES.   |
| 28-14  | PARTIALLY COMPLETE SHOPPING CENTERS.  |
| 28-15  | PARTIALLY COMPLETE OFFICE BUILDINGS.  |
| 28-16  | PARTIALLY COMPLETE BANKS, SAVINGS AND LOAN ASSOCIATIONS AND CREDIT UNIONS.  |
| 28-17  | PARTIALLY COMPLETE SERVICE STATIONS, TRUCK STOPS, AUTO AND TRUCK REPAIR.  |
| 28-18  | PARTIALLY COMPLETE VEHICLE SALES, LEASING, STORAGE, PARTS.  |
| 28-19  | PARTIALLY COMPLETE CARE FACILITIES.   |
| 28-20  | PARTIALLY COMPLETE RESTAURANTS, NIGHT CLUBS, BARS OR TAVERNS.   |
| 28-21* | PARTIALLY COMPLETE MEDICAL OR DENTAL CLINICS, EMERGENCY CARE CENTERS, VETERINARY CLINICS/HOSPITALS, OR MEDICAL CONDOMINIUMS - (Use 28-33 for Partially Complete Hospitals). |
| 28-22  | PARTIALLY COMPLETE RACE TRACKS, PRIVATE AIR FIELDS, ANIMAL BOARDING/BREEDING FACILITIES.  |



USE CODE	PROPERTY CHARACTERISTICS
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PARTIALLY COMPLETE STRUCTURES (continued)  
(Improvements which are not completely built and ready for occupancy.)  
USE CODE 28-( ) ( )

- |        |   |
|--------|---|
| 28-23  | PARTIALLY COMPLETE CEMETERIES, MAUSOLEUMS, MORTUARIES OR<br>CREMATORIUMS.   |
| 28-24  | PARTIALLY COMPLETE GOLF COURSES.  |
| 28-25  | PARTIALLY COMPLETE THEATERS AND AMUSEMENTS FACILITIES.  |
| 28-26  | PARTIALLY COMPLETE PARKING FACILITIES.  |
| 28-27  | PARTIALLY COMPLETE CLUBS AND LODGES.  |
| 28-29  | PARTIALLY COMPLETE PRIVATELY OWNED SCHOOLS.   |
| 28-30  | PARTIALLY COMPLETE INDUSTRIAL PROPERTIES.   |
| 28-31* | PARTIALLY COMPLETE MAJOR INDUSTRIAL PROPERTIES.   |
| 28-33* | PARTIALLY COMPLETE HOSPITALS - (Use 28-21 for Partially Complete<br>Medical or Dental Clinics, Emergency Care Centers, Veterinary<br>Clinics/Hospitals and Medical Condominiums.) |
| 28-37  | PARTIALLY COMPLETE INDUSTRIAL WAREHOUSES.   |
| 28-40  | PARTIALLY COMPLETE PLANT NURSERIES, GREENHOUSES,<br>HYDROPONICS GREENHOUSES.  |
| 28-41  | PARTIALLY COMPLETE FIELD CROP IMPROVEMENTS.   |
| 28-42  | PARTIALLY COMPLETE VINEYARD IMPROVEMENTS.   |
| 28-43  | PARTIALLY COMPLETE CROP TREE AND TREE FARM IMPROVEMENTS.  |
| 28-44  | PARTIALLY COMPLETE CITRUS CROP TREE IMPROVEMENTS.   |
| 28-45  | PARTIALLY COMPLETE HIGH DENSITY AGRICULTURAL IMPROVEMENTS.  |
| 28-46  | PARTIALLY COMPLETE JOJOBA IMPROVEMENTS.   |
| 28-47  | PARTIALLY COMPLETE RANCH PROPERTY IMPROVEMENTS.   |
| 28-48  | PARTIALLY COMPLETE PASTURE LAND IMPROVEMENTS.   |
| 28-49  | PARTIALLY COMPLETE WASTE LAND AND FALLOW LAND<br>IMPROVEMENTS.  |

\*Note: Use codes 28-21, 28-31 and 28-33 do not follow the prevailing numbering system wherein the 1st two digits (28) indicate a PARTIALLY COMPLETE property and the 2nd two digits indicate the property use. Refer to the description before application of these four codes.



USE CODE	PROPERTY CHARACTERISTICS
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PARTIALLY COMPLETE STRUCTURES (continued)  
(Improvements which are not completely built and ready for occupancy.)  
USE CODE 28-( ) ( )

- |       |   |
|-------|---|
| 28-87 | PARTIALLY COMPLETE RESIDENTIAL IMPROVEMENTS ON MORE THAN FIVE ACRES (EXCESS LAND AREA WILL NOT ECONOMICALLY SUSTAIN AGRICULTURE). |
| 28-88 | PARTIALLY COMPLETE LIMITED-USE IMPROVEMENTS.  |
| 28-89 | PARTIALLY COMPLETE CONVERTED-USE IMPROVEMENTS.  |
| 28-90 | PARTIALLY COMPLETE PROPERTY TAX EXEMPT QUALIFYING, PRIVATELY-OWNED IMPROVEMENTS.  |
| 28-91 | PARTIALLY COMPLETE PROPERTY TAX EXEMPT QUALIFYING, PRIVATELY-OWNED IMPROVEMENTS.  |
| 28-92 | PARTIALLY COMPLETE RELIGIOUS USE PROPERTY IMPROVEMENTS.   |
| 28-94 | PARTIALLY COMPLETE FEDERAL PROPERTY IMPROVEMENTS.   |
| 28-95 | PARTIALLY COMPLETE STATE PROPERTY IMPROVEMENTS.   |
| 28-96 | PARTIALLY COMPLETE COUNTY PROPERTY IMPROVEMENTS.  |
| 28-97 | PARTIALLY COMPLETE MUNICIPAL PROPERTY IMPROVEMENTS.   |
| 28-98 | PARTIALLY COMPLETE INDIAN PROPERTY IMPROVEMENTS.  |
| 28-99 | PARTIALLY COMPLETE SPECIAL DISTRICTS - EXEMPT TAXING JURISDICTION IMPROVEMENTS.   |



USE CODE	PROPERTY CHARACTERISTICS
-------------	-----------------------------

PRIVATELY-OWNED SCHOOLS  
USE CODE 29-( ) ( )

- |          |   |
|----------|---|
| 29-1 (*) | PRIVATELY-OWNED DAY CARE CENTER AND PRESCHOOL CENTER.   |
| 29-2 (*) | PRIVATELY-OWNED ACADEMIC SCHOOL - may include schools offering specialized teaching techniques or methods of instruction.   |
| 29-3 (*) | PRIVATELY-OWNED VOCATIONAL SCHOOL - may include schools with curriculum for studying items such as business skills, cosmetology, data processing, mechanics, real estate, or welding. |

\* Select from 4<sup>th</sup> digit options listed below.

- |           |   |
|-----------|---|
| 29-(**) 0 | DEFAULT CODE WHEN FOURTH DIGIT IS NOT USED. |
| 29-(**) 1 | CHILDREN.                                   |
| 29-(**) 2 | ADULTS.                                     |
| 29-(**) 3 | CHARTER SCHOOL.                             |
| 29-(**) 8 | IPR (Improvements Possessory Rights).       |

\*\* Select from 3<sup>rd</sup> digit options listed above.





USE CODE	PROPERTY CHARACTERISTICS
-------------	-----------------------------

INDUSTRIAL PROPERTIES  
USE CODE 30-( ) ( )

- |          |  |
|----------|--|
| 30-1 (*) | MULTI-USE OR MISCELLANEOUS INDUSTRIAL - multi-use improvements of which industrial constitutes the predominant use. Also, miscellaneous improved industrial properties not listed in other industrial subcategories.   |
| 30-2 (*) | MANUFACTURING OF DURABLE AND NONDURABLE PRODUCTS - (this excludes food and related products). All manufacturing processes, except food, are included in this category. Typical types are as follows (not meant to be an all-inclusive listing): <ul style="list-style-type: none"><li>Apparel and Other Finished Fabric Products.</li><li>Chemicals and Allied Products.</li><li>Cement Products.</li><li>Electrical, Electronic, Machinery and Equipment.</li><li>Fabricated Metal Products.</li><li>Furniture and Fixtures.</li><li>Leather and Leather Products.</li><li>Machinery.</li><li>Paper and Allied Products.</li><li>Petroleum Refining and Related Industries.</li><li>Printing, Publishing and Allied Industries.</li><li>Primary Metal Industries.</li><li>Rubber and Plastic Products.</li><li>Stone, Clay, Glass and Concrete Products.</li><li>Textile Mill Products.</li><li>Transportation Equipment.</li><li>Miscellaneous Manufacturing of Durable and Nondurable Products.</li></ul> |
| 30-3 (*) | SPECIAL PURPOSE MANUFACTURING PLANT - typically a large-scale industrial operation, characterized by high-density employment of equipment and personnel. May include the manufacture of a wide variety of products, including things such as aircraft and their components, engines, electronic equipment, paper, printing, or extruded metals.  |



USE CODE	PROPERTY CHARACTERISTICS
-------------	-----------------------------

INDUSTRIAL PROPERTIES (continued)  
USE CODE 30-( ) ( )

- 30-4 (\*) MANUFACTURING OF FOOD AND RELATED PRODUCTS - all manufacturing and processing of food and food products is included in this category. Typical types are as follows (not meant to be an all-inclusive listing):
- Bakery Products.
  - Brewery and Distillery.
  - Canned and Preserved Foods.
  - Confectionery and Related Products.
  - Dairy Products. For Ag. status qualified dairy cooperatives, use 45-8(\*).
  - Grain Mill Products.
  - Ice Manufacturing.
  - Miscellaneous Food and Food Product Manufacturing and Processing.
  - Meat Packing and Meat Products.
  - Sugar.
  - Vegetable Oil Products.
- 30-5 (\*) LUMBERING, SAW MILLS AND PLANING MILLS - this category includes the processes involved directly in the production of lumber and building materials made from wood.
- 30-6 (\*) ELECTRIC CO-GENERATION FACILITY (LOCALLY ASSESSED).
- 30-7 (\*) MINING, QUARRYING AND PROCESSING - examples of the products and processes in this category are listed below (not meant to be an all-inclusive listing):
- Cinder and Stone.
  - Chemicals and Fertilizer.
  - Clay for Building Materials or Ceramic Products.
  - Custom Smelters, Mills and Chemical Plants not Owned by a Producing Mine, but Allied to the Mining Industry.
  - Metal Processing Plants, Mining of Nonmetallic Products.
  - Quarrying.
  - Sand and Gravel.
  - Cement Processing Plants.



USE CODE	PROPERTY CHARACTERISTICS
-------------	-----------------------------

INDUSTRIAL PROPERTIES (continued)  
USE CODE 30-( ) ( )

30-8 (\*) FRUIT AND VEGETABLE PACKING FACILITY - that **does** cut or otherwise physically alter produce (fruit, excluding citrus, and vegetables). Note: For those packing facilities that do **not** cut or otherwise physically alter produce, see the agricultural use code 45-7(\*).

\* Select from 4<sup>th</sup> digit options listed below.

30-(\*\*) 0 DEFAULT CODE WHEN FOURTH DIGIT IS NOT USED.

30-(\*\*) 1 PLANNED INDUSTRIAL PARK - used primarily by multi-use or miscellaneous industrial firms.

30-(\*\*) 2 INDUSTRIAL COMPLEX - on nonsubdivided land.

30-(\*\*) 3 RAILROAD SPUR - privately owned.

30-(\*\*) 4 COMMON AREA - with improvements.

30-(\*\*) 5 COMMON AREA - without improvements.

30-(\*\*) 6 WITH HIGH-DENSITY AG. STATUS QUALIFIED USE - to be used **only** with mixed-use 30-8(\*) properties.

30-(\*\*) 8 IPR (Improvements Possessory Rights).

\*\* Select from 3<sup>rd</sup> digit options listed above.



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**PROPERTY USE CODES**

**UNASSIGNED CODES**

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USE CODE	PROPERTY CHARACTERISTICS
-------------	-----------------------------

USE CODES 31-( ) ( ) through 36-( ) ( )  
31-( ) ( ) through 36-( ) ( ) - UNASSIGNED.



USE  
CODE      PROPERTY  
            CHARACTERISTICS

INDUSTRIAL WAREHOUSES  
USE CODE 37-( ) ( )

- 37-1 (\*)      WAREHOUSING - a storage or distribution facility for durable and nondurable products, including equipment, materials or goods. May include vehicle storage facilities.
- 37-2 (\*)      TRUCK TERMINAL - facilities to accommodate transient truck freight.
- 37-3 (\*)      MINI-STORAGE - storage facilities offering various sized compartments for rent.
- 37-4 (\*)      OFFICE/RETAIL WAREHOUSE - a warehouse facility with any combination of office or retail interior. May use with 4<sup>th</sup> digit 6 or 7 for facilities with over 25% interior finish.
- 37-5 (\*)      WAREHOUSE CONDOMINIUM.
- 37-6 (\*)      WAREHOUSING AGRICULTURAL COMMODITIES - a storage or distribution facility for agricultural commodities.
- 37-7 (\*)      COLD-STORAGE WAREHOUSE - a storage or distribution facility with refrigeration and insulation designed for cold storage use.
- 37-8 (\*)      OFFICE/RETAIL WAREHOUSE - with an aircraft hangar.

\*      Select from 4<sup>th</sup> digit options listed below.

- 37-(\*\*) 0      DEFAULT CODE WHEN FOURTH DIGIT IS NOT USED.
- 37-(\*\*) 1      PLANNED INDUSTRIAL PARK - used primarily by multi-use or miscellaneous industrial firms.
- 37-(\*\*) 2      INDUSTRIAL COMPLEX - on nonsubdivided land.
- 37-(\*\*) 3      RAILROAD SPUR - privately owned.
- 37-(\*\*) 4      COMMON AREA - with improvements.
- 37-(\*\*) 5      COMMON AREA - without improvements.
- 37-(\*\*) 6      OFFICE AND/OR RETAIL INTERIOR FINISH - 26% to 60%.
- 37-(\*\*) 7      OFFICE AND/OR RETAIL INTERIOR FINISH - 61% to 100%.
- 37-(\*\*) 8      IPR (Improvements Possessory Rights).

\*\*      Select from 3<sup>rd</sup> digit options listed above.



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USE CODE	PROPERTY CHARACTERISTICS
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USE CODES 38-()() and 39-()()  
38-()() and 39-()() - UNASSIGNED.



USE CODE	PROPERTY CHARACTERISTICS
----------	--------------------------

PLANT NURSERIES, GREENHOUSES and HYDROPONIC GREENHOUSES  
USE CODE 40-( ) ( )

40-1 (\*) PLANT NURSERY - a facility where plants are grown for transplanting, for use as stocks for budding and grafting and/or for sale. See also 10-6(\*) and 4<sup>th</sup> digit option 40-12 below.

40-2 (\*) GREENHOUSE - an enclosure used for cultivation and protection of tender plants.

40-3 (\*) HYDROPONIC GREENHOUSE - an enclosure used for the growing of plants in a nutrient solution.

\* Select from 4<sup>th</sup> digit options listed below.

40-(\*\*) 0 DEFAULT CODE WHEN FOURTH DIGIT IS NOT USED.

40-(\*\*) 1 AGRICULTURAL USE - mixed with nonagricultural use.

40-(\*\*) 2 PLANT NURSERY - with retail/wholesale facility. A facility where plants are grown as in code 40-1(\*), except it also includes facilities for retail or wholesale sales activity.

40-(\*\*) 3 UNSECURED MANUFACTURED HOME - on property assessed on unsecured tax roll.

40-(\*\*) 4 SECURED MANUFACTURED HOME - on property assessed on secured tax roll.

40-(\*\*) 5 SINGLE-FAMILY RESIDENCE OR AFFIXED MANUFACTURED HOME.

40-(\*\*) 6 TWO OR MORE RESIDENTIAL STRUCTURES OR AFFIXED MANUFACTURED HOMES.

40-(\*\*) 7 MIXED STRUCTURES - may include any combination of storage buildings, repair sheds, garages, residential structures, or manufactured homes.

40-(\*\*) 8 IPR (Improvements Possessory Rights).

\*\* Select from 3<sup>rd</sup> digit options listed above.



USE CODE	PROPERTY CHARACTERISTICS
-------------	-----------------------------

FIELD CROPS

USE CODE 41-( ) ( )

41-1 (\*) FIELD CROPS - property used in the production of grain, hay, cotton, etc.

\* Select from 4<sup>th</sup> digit options listed below.

41-(\*\*) 0 DEFAULT CODE WHEN FOURTH DIGIT IS NOT USED.

41-(\*\*) 1 AGRICULTURAL USE - mixed with nonagricultural use.

41-(\*\*) 2 FIELD CROPS - with commercial usage.

41-(\*\*) 3 UNSECURED MANUFACTURED HOME - on property assessed on unsecured tax roll.

41-(\*\*) 4 SECURED MANUFACTURED HOME - on property assessed on secured tax roll.

41-(\*\*) 5 SINGLE-FAMILY RESIDENCE OR AFFIXED MANUFACTURED HOME.

41-(\*\*) 6 TWO OR MORE RESIDENTIAL STRUCTURES OR AFFIXED MANUFACTURED HOMES.

41-(\*\*) 7 MIXED STRUCTURES - may include any combination of barns, utility buildings, sheds, grain or hay storage structures, residential structures, or manufactured homes.

41-(\*\*) 8 IPR (Improvements Possessory Rights).

\*\* Select from 3<sup>rd</sup> digit options listed above.





USE CODE	PROPERTY CHARACTERISTICS
----------	--------------------------

VINEYARDS

USE CODE 42-( ) ( )

42-1 (\*) MATURE VINEYARD - property used in the production of grapes. Maturity is attained beginning the fourth year after planting.

42-2 (\*) IMMATURE GRAPE VINEYARD - property with vineyards that are not yet mature.

\* Select from 4<sup>th</sup> digit options listed below.

42-(\*\*) 0 DEFAULT CODE WHEN FOURTH DIGIT IS NOT USED.

42-(\*\*) 1 AGRICULTURAL USE - mixed with nonagricultural use.

42-(\*\*) 2 VINEYARDS - with commercial usage.

42-(\*\*) 3 UNSECURED MANUFACTURED HOME - on property assessed on unsecured tax roll.

42-(\*\*) 4 SECURED MANUFACTURED HOME - on property assessed on secured tax roll.

42-(\*\*) 5 SINGLE-FAMILY RESIDENCE OR AFFIXED MANUFACTURED HOME.

42-(\*\*) 6 TWO OR MORE RESIDENTIAL STRUCTURES OR AFFIXED MANUFACTURED HOMES.

42-(\*\*) 7 MIXED STRUCTURES - may include any combination of barns, utility buildings, sheds, residential structures, or manufactured homes.

42-(\*\*) 8 IPR (Improvements Possessory Rights).

\*\* Select from 3<sup>rd</sup> digit options listed above.



USE  
CODE      PROPERTY  
            CHARACTERISTICS

CROP TREES AND TREE FARMS  
USE CODE 43-( ) ( )

- 43-1 (\*)      MATURE APPLE TREES - property used in the production of apples. Maturity is attained beginning the fourth year after planting.
- 43-2 (\*)      IMMATURE APPLE TREES - property with apple trees that are not yet mature.
- 43-3 (\*)      MATURE STONE FRUIT TREES - property used in the production of crops such as peaches, apricots, nectarines, and plums. Maturity is attained beginning the fourth year after planting.
- 43-4 (\*)      IMMATURE STONE FRUIT TREES - property with peach, apricot, nectarine, plum, or other types of stone fruit trees that are not yet mature.
- 43-5 (\*)      MATURE NUT CROP TREES - property used in the production of crops such as pecans, pistachios, and almonds. Maturity is reached beginning the eighth year after planting.
- 43-6 (\*)      IMMATURE NUT CROP TREES - property with pecan, pistachio, almond, or other types of nut crop trees that are not yet mature.
- 43-7 (\*)      TREE FARM - may include Christmas trees, palm trees, and other trees grown for commercial purposes, excluding standing timber.

\*      Select from 4<sup>th</sup> digit options listed below.

- 43-(\*\*) 0      DEFAULT CODE WHEN FOURTH DIGIT IS NOT USED.
- 43-(\*\*) 1      AGRICULTURAL USE - mixed with nonagricultural use.
- 43-(\*\*) 2      CROP TREES OR TREE FARMS - with commercial usage.
- 43-(\*\*) 3      UNSECURED MANUFACTURED HOME - on property assessed on unsecured tax roll.
- 43-(\*\*) 4      SECURED MANUFACTURED HOME - on property assessed on secured tax roll.
- 43-(\*\*) 5      SINGLE-FAMILY RESIDENCE OR AFFIXED MANUFACTURED HOME.
- 43-(\*\*) 6      TWO OR MORE RESIDENTIAL STRUCTURES OR AFFIXED MANUFACTURED HOMES.
- 43-(\*\*) 7      MIXED STRUCTURES - may include any combination of barns, utility buildings, sheds, residential structures, or manufactured homes.
- 43-(\*\*) 8      IPR (Improvements Possessory Rights).

\*\*      Select from 3<sup>rd</sup> digit options listed above.



USE CODE	PROPERTY CHARACTERISTICS
-------------	-----------------------------

CITRUS CROP TREES  
USE CODE 44-( ) ( )

44-1 (\*) MATURE CITRUS CROP TREES - property used in the production of citrus.  
Maturity is attained beginning the fifth year after planting.

44-2 (\*) IMMATURE CITRUS CROP TREES - property with citrus trees that are not yet  
mature.

\* Select from 4<sup>th</sup> digit options listed below.

44-(\*\*) 0 DEFAULT CODE WHEN NOT ELSEWHERE CLASSIFIED.

44-(\*\*) 1 AGRICULTURAL USE - mixed with nonagricultural use.

44-(\*\*) 2 CITRUS CROP TREES - with commercial usage.

44-(\*\*) 3 UNSECURED MANUFACTURED HOME - on property assessed on unsecured  
tax roll.

44-(\*\*) 4 SECURED MANUFACTURED HOME - on property assessed on secured  
tax roll.

44-(\*\*) 5 SINGLE-FAMILY RESIDENCE OR AFFIXED MANUFACTURED HOME.

44-(\*\*) 6 TWO OR MORE RESIDENTIAL STRUCTURES OR AFFIXED  
MANUFACTURED HOMES.

44-(\*\*) 7 MIXED STRUCTURES - may include any combination of barns, utility buildings,  
sheds, residential structures, or manufactured homes.

44-(\*\*) 8 IPR (Improvements Possessory Rights).

\*\* Select from 3<sup>rd</sup> digit options listed above.



USE  
CODE      PROPERTY  
            CHARACTERISTICS

HIGH-DENSITY AGRICULTURAL  
USE CODE 45-( ) ( )

- 45-1 (\*)      HIGH-YIELD CROP OR COMMODITY PRODUCTION - property used in volume production of agricultural commodities.
- 45-2 (\*)      COTTON GINS AND COMPRESSES - raw cotton is separated from the cotton seed at the gin and compressed into bales.
- 45-3 (\*)      COTTON GINS AND COMPRESSES WITH LONG TERM COTTON STORAGE located on site of gin and stored in excess of the normal industry standard of 21 days. Note: For any long-term storage that is not on the gin site, use the use code 37-6(\*), WAREHOUSING AGRICULTURAL COMMODITIES.
- 45-4 (\*)      WINERY.
- 45-5 (\*)      WINERY WITH WAREHOUSING AND/OR RETAIL OPERATIONS.
- 45-6 (\*)      CITRUS PROCESSING FACILITY.
- 45-7 (\*)      PRODUCE COMMODITY PACKING FACILITY - that does **not** cut or otherwise physically alter produce (fruit, excluding citrus, and vegetables). For facilities that **do** cut or alter produce, use 30-8(\*) coding.
- 45-8(\*)      DAIRY COOPERATIVE PROPERTY.
- \*      Select from 4<sup>th</sup> digit options listed below.
- 45-(\*\*) 0      DEFAULT CODE WHEN FOURTH DIGIT IS NOT USED.
- 45-(\*\*) 1      AGRICULTURAL USE - mixed with nonagricultural use.
- 45-(\*\*) 2      HIGH-DENSITY AGRICULTURAL - with commercial usage.
- 45-(\*\*) 3      UNSECURED MANUFACTURED HOME - on property assessed on unsecured tax roll.
- 45-(\*\*) 4      SECURED MANUFACTURED HOME - on property assessed on secured tax roll.
- 45-(\*\*) 5      SINGLE-FAMILY RESIDENCE OR AFFIXED MANUFACTURED HOME.
- 45-(\*\*) 6      TWO OR MORE RESIDENTIAL STRUCTURES OR AFFIXED MANUFACTURED HOMES.
- 45-(\*\*) 7      MIXED STRUCTURES - may include any combination of barns, utility buildings, sheds, residential structures, or manufactured homes.
- 45-(\*\*) 8      IPR (Improvements Possessory Rights).

\*\*      Select from 3<sup>rd</sup> digit options listed above.



USE CODE	PROPERTY CHARACTERISTICS
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JOJOBA  
USE CODE 46-( ) ( )

46-1 (\*) MATURE JOJOBA - property used in the production of jojoba (a seed-bearing shrub). Maturity is attained beginning the eighth year after planting.

46-2 (\*) IMMATURE JOJOBA - property with jojoba plants which have not yet reached maturity.

\* Select from 4<sup>th</sup> digit options listed below.

46-(\*\*) 0 DEFAULT CODE WHEN FOURTH DIGIT IS NOT USED.

46-(\*\*) 1 AGRICULTURAL USE - mixed with nonagricultural use.

46-(\*\*) 2 JOJOBA - with commercial usage.

46-(\*\*) 3 UNSECURED MANUFACTURED HOME - on property assessed on unsecured tax roll.

46-(\*\*) 4 SECURED MANUFACTURED HOME - on property assessed on secured tax roll.

46-(\*\*) 5 SINGLE-FAMILY RESIDENCE OR AFFIXED MANUFACTURED HOME.

46-(\*\*) 6 TWO OR MORE RESIDENTIAL STRUCTURES OR AFFIXED MANUFACTURED HOMES.

46-(\*\*) 7 MIXED STRUCTURES - may include any combination of barns, utility buildings, sheds, residential structures, or manufactured homes.

46-(\*\*) 8 IPR (Improvements Possessory Rights).

\*\* Select from 3<sup>rd</sup> digit options listed above.



USE CODE	PROPERTY CHARACTERISTICS
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RANCH PROPERTIES  
USE CODE 47-( ) ( )

47-1 (\*) RANCH PROPERTY - natural grazing land and associated improvements that are required for livestock on grazing land.

\* Select from 4<sup>th</sup> digit options listed below.

47-(\*\*) 0 DEFAULT CODE WHEN FOURTH DIGIT IS NOT USED.

47-(\*\*) 1 AGRICULTURAL USE - mixed with nonagricultural use.

47-(\*\*) 2 WORKING RANCH - with commercial usage.

47-(\*\*) 3 UNSECURED MANUFACTURED HOME - on property assessed on unsecured tax roll.

47-(\*\*) 4 SECURED MANUFACTURED HOME - on property assessed on secured tax roll.

47-(\*\*) 5 SINGLE-FAMILY RESIDENCE OR AFFIXED MANUFACTURED HOME.

47-(\*\*) 6 TWO OR MORE RESIDENTIAL STRUCTURES OR AFFIXED MANUFACTURED HOMES.

47-(\*\*) 7 MIXED STRUCTURES - may include any combination of barns, utility buildings, sheds, residential structures, or manufactured homes.

47-(\*\*) 8 IPR (Improvements Possessory Rights).

\*\* Select from 3<sup>rd</sup> digit options listed above.



USE CODE	PROPERTY CHARACTERISTICS
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PASTURE LAND  
USE CODE 48-( ) ( )

48-1 (\*) PASTURE LAND - irrigated, permanent pasture or forage cropland. May be grazed to supplement natural grazing land.

\* Select from 4<sup>th</sup> digit options listed below.

48-(\*\*) 0 DEFAULT CODE WHEN FOURTH DIGIT IS NOT USED.

48-(\*\*) 1 AGRICULTURAL USE - mixed with nonagricultural use.

48-(\*\*) 2 PASTURE LAND - with commercial usage.

48-(\*\*) 3 UNSECURED MANUFACTURED HOME - on property assessed on unsecured tax roll.

48-(\*\*) 4 SECURED MANUFACTURED HOME - on property assessed on secured tax roll.

48-(\*\*) 5 SINGLE-FAMILY RESIDENCE OR AFFIXED MANUFACTURED HOME.

48-(\*\*) 6 TWO OR MORE RESIDENTIAL STRUCTURES OR AFFIXED MANUFACTURED HOMES.

48-(\*\*) 7 MIXED STRUCTURES - may include any combination of barns, utility buildings, sheds, residential structures, or manufactured homes.

48-(\*\*) 8 IPR (Improvements Possessory Rights).

\*\* Select from 3<sup>rd</sup> digit options listed above.



USE CODE	PROPERTY CHARACTERISTICS
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WASTE LAND AND FALLOW LAND  
USE CODE 49-( ) ( )

49-1 (\*) WASTE FARM LAND - waste land that because of topography or other reasons, is considered either useless or possessing very limited value for farming.

49-2 (\*) FALLOW LAND - irrigable lands not farmed in the current year (see Agricultural Manual).

\* Select from 4<sup>th</sup> digit options listed below.

49-(\*\*) 0 DEFAULT CODE WHEN FOURTH DIGIT IS NOT USED.

49-(\*\*) 1 AGRICULTURAL USE - mixed with nonagricultural use.

49-(\*\*) 2 WASTE LAND OR FALLOW LAND - with commercial usage.

49-(\*\*) 3 UNSECURED MANUFACTURED HOME - on property assessed on unsecured tax roll.

49-(\*\*) 4 SECURED MANUFACTURED HOME - on property assessed on secured tax roll.

49-(\*\*) 2 SINGLE-FAMILY RESIDENCE OR AFFIXED MANUFACTURED HOME.

49-(\*\*) 6 TWO OR MORE RESIDENTIAL STRUCTURES OR AFFIXED MANUFACTURED HOMES.

49-(\*\*) 7 MIXED STRUCTURES - may include any combination of barns, utility buildings, sheds, residential structures, or manufactured homes.

49-(\*\*) 8 IPR (Improvements Possessory Rights).

\*\* Select from 3<sup>rd</sup> digit options listed above.





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WATER UTILITIES CURRENTLY NOT OPERATING  
USE CODE 50-( ) ( )

NOTE: Use, not ownership, determines coding.

50-00	WATER UTILITIES CURRENTLY NOT OPERATING.
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RAILROAD OPERATING PROPERTY  
USE CODE 51-()()

NOTE: Use, not ownership, determines coding.

51-00	RAILROAD OPERATING PROPERTY - real or personal property owned, leased or operated by a railroad and used in continuous railroad operation.
-------	--



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USE CODE 52-()()  
52-()() - UNASSIGNED.



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PIPELINE OPERATING PROPERTY  
USE CODE 53-( ) ( )

NOTE: Use, not ownership, determines coding.

53-00	PIPELINE OPERATING PROPERTY - real or personal property owned, leased, or operated by a pipeline company.
-------	---



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**GAS AND ELECTRIC UTILITY OPERATING PROPERTY**  
USE CODE 54-( ) ( )

NOTE: Use, not ownership, determines coding.

54-00	GAS AND ELECTRIC UTILITY OPERATING PROPERTY - real or personal property owned, leased or operated by either a gas or an electric utility company used in continuous gas or electric utility operation.
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WATER UTILITY OPERATING PROPERTY  
USE CODE 55-( ) ( )

NOTE: Use, not ownership, determines coding.

55-00	WATER UTILITY OPERATING PROPERTY - real or personal property owned, leased, or operated by a water utility company that is: (a) licensed by the Arizona Corporation Commission. (b) used in continuous water utility operations.
-------	--



USE CODE	PROPERTY CHARACTERISTICS
-------------	-----------------------------

TELECOMMUNICATIONS OR WASTE WATER PROPERTY  
USE CODE 56-( ) ( )

NOTE: Use, not ownership, determines coding.

56-00 TELECOMMUNICATIONS PROPERTY - real or personal property owned, leased, or operated by a telecommunications company.

56-10 WASTE WATER SYSTEMS - real or personal property owned, leased, or operated by a wastewater company that is:  
(a) licensed by the Arizona Corporation Commission.  
(b) used in continuous water utility operations.



USE CODE	PROPERTY CHARACTERISTICS
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MUNICIPAL UTILITIES  
USE CODE 57-( ) ( )

NOTE: Use, not ownership, determines coding.

- |       |  |
|-------|--|
| 57-00 | MUNICIPAL UTILITIES (ELECTRICAL) - real or personal property owned, leased, or operated by a company, a project, or a municipality dedicated to continuous electrical utility service, and subject to contributory payments. |
| 57-10 | MUNICIPAL UTILITIES (WATER) - real or personal property owned, leased, or operated by a company, a project, or a municipality dedicated to continuous water utility service, and subject to contributory payments.           |





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AIRLINE FLIGHT PROPERTY  
USE CODE 58-( ) ( )

NOTE: Use, not ownership, determines coding.

58-00	AIRLINE FLIGHT PROPERTY - aircraft owned, leased or operated by a company holding a certificate of public convenience and necessity under the Civil Aeronautics Act and engaged in regularly scheduled air carrier operations, with at least 120 landings or take-offs within Arizona during the preceding calendar year.
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USE CODE	PROPERTY CHARACTERISTICS
-------------	-----------------------------

PRIVATE CAR COMPANIES  
USE CODE 59-( ) ( )

NOTE: Use, not ownership, determines coding.

59-0 (\*) PRIVATE CAR COMPANIES - privately-owned railroad cars that are owned, leased, or operated by a company other than an operating railroad.

\* Select from 4<sup>th</sup> digit options listed below.

59-(\*\*) 0 DEFAULT CODE WHEN FOURTH DIGIT IS NOT USED.

59-(\*\*) 8 IPR (Improvements Possessory Rights).

\*\* Select from 3<sup>rd</sup> digit options listed above.



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TELECOMMUNICATIONS  
USE CODE 60-( ) ( )

NOTE: Use, not ownership, determines coding.

60-00 LIMITED VALUE (only) for Telecommunications property and wastewater utilities included in Property Use Code 56-00.



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**PRODUCING MINES**  
USE CODE 61-( ) ( )

NOTE: Use, not ownership, determines coding.

61-00	PRODUCING MINES - real and personal property used in the continuous operation of a producing mine and real and personal property of a mine which has been out of production less than three years.
-------	--



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---

RAILROAD PROPERTY  
USE CODE 62-()()

NOTE: Use, not ownership, determines coding.

62-00          RAILROAD OPERATING PROPERTY - LIMITED VALUE (only).



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---

**PRODUCING OIL AND GAS INTERESTS**  
USE CODE 63-( ) ( )

NOTE: Use, not ownership, determines coding.

63-00	PRODUCING OIL AND GAS INTERESTS - The product of the oil or gas well, as differentiated from the real or personal property used in the production of the oil or gas, which is categorized and valued as locally assessed property.
-------	--



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ELECTRIC AND GAS COMPANIES ENVIRONMENTAL PROTECTION FACILITIES  
USE CODE 64-( ) ( )

NOTE: Use, not ownership, determines coding.

64-00	ELECTRIC AND GAS COMPANIES ENVIRONMENTAL PROTECTION FACILITIES.
-------	--



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ELECTRIC AND GAS COMPANIES  
USE CODE 65-( ) ( )

NOTE: Use, not ownership, determines coding.

65-00	ELECTRIC AND GAS COMPANIES - construction work in progress.
-------	---





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---

**NONPRODUCING MINE PROPERTY**  
USE CODE 66-( ) ( )

NOTE: Use, not ownership, determines coding.

66-00	NONPRODUCING MINE PROPERTY - mine-oriented property, property being developed as a mine, but not yet having reached the production stage, or mines that previously were in production, but have not marketed minerals for three or more years.
-------	--





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---

MINERAL RIGHTS ONLY  
USE CODE 68-( ) ( )

NOTE: Use, not ownership, determines coding.

68-00	MINERAL RIGHTS ONLY - the rights to mineral interests when severed from fee simple ownership of the land.
-------	---



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---

STANDING TIMBER  
USE CODE 69-()()

NOTE: Use, not ownership, determines coding.

69-10            STANDING TIMBER - on privately-owned land which is considered to be marketable, based upon quality, quantity and accessibility.



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MISCELLANEOUS PERSONAL PROPERTY  
USE CODE 70-()()

70-00	MISCELLANEOUS PERSONAL PROPERTY - personal property which cannot otherwise be categorized under a specific code.
-------	--



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HOUSEHOLD RENTAL - APARTMENTS  
USE CODE 71-()()

71-00	HOUSEHOLD - furnishings and appliances used in conjunction with residential rental property, including apartments.
-------	--



USE CODE	PROPERTY CHARACTERISTICS
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MANUFACTURED HOMES AND TRAVEL TRAILERS  
USE CODE 72-( ) ( )

- |       |  |
|-------|--|
| 72-00 | MANUFACTURED HOMES AND CAMPERS.  |
| 72-10 | TRAVEL TRAILER - 8 feet in width and 32 feet or less in length.  |
| 72-20 | MANUFACTURED OFFICE - greater than 8 feet in width and greater than 40 feet in length.   |
| 72-21 | MANUFACTURED OFFICE - 8 feet or less in width and 40 feet or less in length.   |
| 72-30 | PARK MODEL - 12 feet in width and 33 feet through 40 feet in length.   |
| 72-31 | PARK MODEL - 8 feet in width and 33 feet through 40 feet in length.  |
| 72-40 | MANUFACTURED HOUSING AND MANUFACTURED HOUSING LAND -<br>manufactured home and land owned by the same owner. Not subject to the<br>Mobile Home Relocation Fund. |



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COMMERCIAL - FURNITURE, FIXTURES, MACHINERY AND EQUIPMENT  
USE CODE 73-( ) ( )

73-00	COMMERCIAL - furniture, fixtures, machinery and equipment used in the operation of commercial properties (other than household).
-------	--





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INDUSTRIAL - HEAVY EQUIPMENT FIXTURES  
USE CODE 74-()()

74-00	INDUSTRIAL - fixtures, machinery and equipment used in industrial and manufacturing operations (other than quarry).
-------	---



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QUARRY PROCESSING MACHINERY AND EQUIPMENT  
USE CODE 75-()()

75-00      QUARRY PROCESSING - machinery and equipment.



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FARM AND RANCH MACHINERY AND EQUIPMENT  
USE CODE 76-()()

76-00	AGRICULTURAL - machinery and equipment used in the operation of a farm or a ranch.
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**MERCHANT AND MANUFACTURING  
USE CODE 77-()()**

77-00	MERCHANT AND MANUFACTURING - nontaxable inventory.
-------	--



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LIVESTOCK AND MISCELLANEOUS ANIMALS  
USE CODE 78-( ) ( )

78-01	MULE.
78-02	BURRO.
78-03	GOATS.
78-04	BEE COLONIES - 1 hive.
78-05	LLAMA MALE.
78-06	LLAMA FEMALE.
78-07	CAMEL MALE.
78-08	CAMEL FEMALE.
78-09	OSTRICH BREEDING PAIR.
78-10	EMU BREEDING PAIR.
78-11	GUARD DOGS.
78-12	GREYHOUNDS - 90 days and not yet graded.
78-13	GREYHOUNDS - Racing Grade A.
78-14	GREYHOUNDS - Racing Grade B.
78-15	GREYHOUNDS - Racing Grade C.
78-16	AQUACULTURE.
78-17	RHEA BREEDING PAIR.
78-18	RABBITS.
78-19	BREEDING BIRDS.



USE CODE	PROPERTY CHARACTERISTICS
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BEEF CATTLE  
USE CODE 79-( ) ( )

79-0 (\*) BEEF CATTLE.

\* Select from 4<sup>th</sup> digit options listed below.

79-(\*\*) 0 DEFAULT CODE WHEN FOURTH DIGIT IS NOT USED.

79-(\*\*) 1 REGISTERED BULL.

79-(\*\*) 2 GRADE BULL.

79-(\*\*) 3 REGISTERED COW.

79-(\*\*) 4 GRADE COW.

79-(\*\*) 5 REGISTERED YEARLINGS.

79-(\*\*) 6 GRADE YEARLINGS.

79-(\*\*) 7 STOCKER CALVES.

79-(\*\*) 8 FEED LOT FEEDER CATTLE.

\*\* Select from 3<sup>rd</sup> digit options listed above.



USE CODE	PROPERTY CHARACTERISTICS
-------------	-----------------------------

DAIRY CATTLE  
USE CODE 80-( ) ( )

80-0 (\*) DAIRY CATTLE.

\* Select from 4<sup>th</sup> digit options listed below.

80-(\*\*) 0 DEFAULT CODE WHEN FOURTH DIGIT IS NOT USED.

80-(\*\*) 1 HOLSTEIN AND BROWN SWISS (large breed) - GRADE BULL.

80-(\*\*) 2 HOLSTEIN AND BROWN SWISS (large breed) - REGISTERED BULL.

80-(\*\*) 3 HOLSTEIN AND BROWN SWISS (large breed) - COW.

80-(\*\*) 4 HOLSTEIN AND BROWN SWISS (large breed) - HEIFER (1 year and older).

80-(\*\*) 5 SMALL BREED (All Others) - GRADE BULL.

80-(\*\*) 6 SMALL BREED (All Others) - REGISTERED BULL.

80-(\*\*) 7 SMALL BREED (All Others) - COW.

80-(\*\*) 8 SMALL BREED (All Others) - HEIFER (1 year and older).

\*\* Select from 3<sup>rd</sup> digit options listed above.



USE CODE	PROPERTY CHARACTERISTICS
-------------	-----------------------------

SHEEP

USE CODE 81-( ) ( )

81-0 (\*) SHEEP.

\* Select from 4<sup>th</sup> digit options listed below.

81-(\*\*) 0 DEFAULT CODE WHEN FOURTH DIGIT IS NOT USED.

81-(\*\*) 1 RAM.

81-(\*\*) 2 EWE.

81-(\*\*) 3 SLAUGHTER LAMB.

\*\* Select from 3<sup>rd</sup> digit options listed above.





USE CODE	PROPERTY CHARACTERISTICS
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SWINE

USE CODE 82-( ) ( )

82-0 (\*) SWINE.

\* Select from 4<sup>th</sup> digit options listed below.

82-(\*\*) 0 DEFAULT CODE WHEN FOURTH DIGIT IS NOT USED.

82-(\*\*) 1 BOAR.

82-(\*\*) 2 SOW.

82-(\*\*) 3 SLAUGHTER (40 pounds and over).

\*\* Select from 3<sup>rd</sup> digit options listed above.



USE CODE	PROPERTY CHARACTERISTICS
-------------	-----------------------------

HORSES  
USE CODE 83-( ) ( )

83-0 (\*) HORSES.

\* Select from 4<sup>th</sup> digit options listed below.

83-(\*\*) 0 DEFAULT CODE WHEN FOURTH DIGIT IS NOT USED.

83-(\*\*) 1 GRADE STALLION.

83-(\*\*) 2 REGISTERED STALLION.

83-(\*\*) 3 GRADE SHOW OR COMPETITION.

83-(\*\*) 4 REGISTERED SHOW OR COMPETITION.

83-(\*\*) 5 GRADE PLEASURE OR STOCK.

83-(\*\*) 6 REGISTERED PLEASURE OR STOCK.

83-(\*\*) 7 RACEHORSES.

\*\* Select from 3<sup>rd</sup> digit options listed above.



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PROPERTY USE CODES

PERSONAL PROPERTY

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USE            PROPERTY  
CODE        CHARACTERISTICS

---

POULTRY  
USE CODE 84-( ) ( )

84-0 (\*)        POULTRY.

\*        Select from 4<sup>th</sup> digit options listed below.

84-(\*\*) 0        DEFAULT CODE WHEN FOURTH DIGIT IS NOT USED.

84-(\*\*) 1        TURKEYS.

84-(\*\*) 2        LAYING HENS.

84-(\*\*) 3        FRYERS OR BROILERS.

84 (\*\*) 4        TURKEY CHICKS.

\*\*        Select from 3<sup>rd</sup> digit options listed above.



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**PROPERTY USE CODES**

**UNASSIGNED CODE**

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USE CODE	PROPERTY CHARACTERISTICS
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USE CODES 85-()() and 86-()()  
85-()() and 86-()() - UNASSIGNED.



USE CODE	PROPERTY CHARACTERISTICS
-------------	-----------------------------

RESIDENTIAL IMPROVEMENT ON MORE THAN 5 ACRES (EXCESS LAND AREA WILL NOT ECONOMICALLY SUSTAIN AGRICULTURE)

USE CODE 87-( ) ( )

- |          |  |
|----------|--|
| 87-1 (*) | SINGLE-FAMILY RESIDENCE.   |
| 87-2 (*) | TWO SINGLE-FAMILY RESIDENCES - or a combination of a single-family residence and an affixed manufactured home.   |
| 87-3 (*) | UNSECURED MANUFACTURED HOME - on property assessed on unsecured tax roll.  |
| 87-4 (*) | SECURED MANUFACTURED HOME - on property assessed on secured tax roll.  |
| 87-5 (*) | AFFIXED MANUFACTURED HOME - on property assessed on secured tax roll.  |
| 87-7 (*) | MIXED RESIDENTIAL USE - more than two residences existing on the same parcel. These residences can consist of any combination of single-family, multiple dwelling units or affixed manufactured homes. |
| 87-8 (*) | MANUFACTURED HOME SITE - Slab, hookups, or related improvements in place.  |
| 87-9 (*) | MISCELLANEOUS RESIDENTIAL - residentially related improvements such as a shed, garage, utility building, canopy or other improvements.   |

\* Select from 4<sup>th</sup> digit options listed below.

- |           |  |
|-----------|--|
| 87-(**) 0 | DEFAULT CODE WHEN FOURTH DIGIT NOT USED. |
| 87-(**) 1 | URBAN - SUBDIVIDED.                      |
| 87-(**) 2 | URBAN - NONSUBDIVIDED.                   |
| 87-(**) 3 | RURAL - SUBDIVIDED.                      |
| 87-(**) 4 | RURAL - NONSUBDIVIDED.                   |
| 87-(**) 8 | IPR (Improvements Possessory Rights).    |

\*\* Select from 3<sup>rd</sup> digit options listed above.

Note: See P.U.C.'s 01-( ) ( ) or 08-( ) ( ) for other residential use property.



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**PROPERTY USE CODES**

**LIMITED USE PROPERTY**

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USE CODE	PROPERTY CHARACTERISTICS
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LIMITED-USE  
USE CODE 88-( ) ( )

88-00	LIMITED-USE - property used for well sites, tower sites, private roads, etc., or those parcels whose characteristics, such as small size or unusual shape (for example, small, narrow strips) either severely limits or precludes conventional use by itself.
-------	---



USE CODE      PROPERTY CHARACTERISTICS

CONVERTED-USE PROPERTY  
USE CODE 89-( ) ( )

**ORIGINAL USE** (converted from):

- 89-0 (\*)      SINGLE-FAMILY RESIDENCE.
- 89-1 (\*)      MULTI-FAMILY RESIDENCE - may include condominium structures.
- 89-2 (\*)      HOTEL/MOTEL.
- 89-3 (\*)      RETAIL BUILDING - may include strip and convenience stores.
- 89-4 (\*)      OFFICE BUILDING.
- 89-5 (\*)      BANK BUILDING - may include savings and loan and credit unions.
- 89-6 (\*)      GAS/SERVICE STATION - may include repair facilities.
- 89-7 (\*)      RESTAURANT - may include fast-food facilities and bars or taverns.
- 89-8 (\*)      WAREHOUSE.
- 89-9 (\*)      MISCELLANEOUS COMMERCIAL IMPROVEMENTS.

\*      Select from 4<sup>th</sup> digit options listed below.

**CURRENT USE** (converted to):

- 89-(\*\*) 1      OFFICE CONVERSION.
- 89-(\*\*) 2      RETAIL CONVERSION - may include wholesale sales.
- 89-(\*\*) 3      RESTAURANT CONVERSION.
- 89-(\*\*) 4      SERVICES CONVERSION.
- 89-(\*\*) 5      PRESCHOOL/DAY CARE FACILITY OR ADULT CARE CENTER  
CONVERSION.
- 89-(\*\*) 6      MEDICAL FACILITY CONVERSION.
- 89-(\*\*) 7      MISCELLANEOUS COMMERCIAL CONVERSION.
- 89-(\*\*) 8      IPR (Improvements Possessory Rights).

\*\*      Select from 3<sup>rd</sup> digit options listed above.

Note: Choose the first three digits from the "original use" column, and add them to one of the 4<sup>th</sup> digits found in the "current use" column. This series **requires** the selection of a fourth digit.



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PROPERTY USE CODES  
PROPERTY TAX EXEMPT QUALIFYING,  
PRIVATELY-OWNED PROPERTY

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USE  
CODE      PROPERTY  
            CHARACTERISTICS

PROPERTY TAX EXEMPT QUALIFYING, PRIVATELY-OWNED PROPERTY  
(See 92-( ) ( ) for religious-use properties.)

USE CODES 90-( ) ( )

- 90-0 (\*)      NURSING HOME, ORPHANAGE OR REHABILITATION CENTER.
- 90-1 (\*)      HOSPITAL.
- 90-2 (\*)      MEDICAL, DENTAL OR OTHER SERVICES.
- 90-3 (\*)      CEMETERY OR MAUSOLEUM.
- 90-4 (\*)      MORTUARY OR CREMATORIUM.
- 90-5 (\*)      CHARITABLE INSTITUTION - provides relief for the indigent and afflicted, other than medical facilities. May include homeless shelters owned by charitable organizations.
- 90-6 (\*)      HOUSING - provided for the elderly and/or the handicapped.
- 90-7 (\*)      COMMUNITY SERVICE ORGANIZATION - primarily engaged in delivering services of fitness programs, camping programs, health and recreation services, youth programs, child care, senior citizen programs, individual and family counseling, employment and training programs, services for individuals with disabilities, meals, feeding programs or disaster relief.
- 90-8 (\*)      QUASI-GOVERNMENTAL - volunteer nonprofit organization must be providing **at least six** of the following services:
1. Public information and complaint office.
  2. Voter registration.
  3. Property tax assessment information.
  4. Building permit distribution.
  5. Resident assistance with deed restrictions and violations.
  6. County planning and zoning review.
  7. Water resources planning and management.
  8. Public safety planning, oversight and maintenance.
  9. Government liaison for regional planning activities.

\*      Select from 4<sup>th</sup> digit options listed below.

90-(\*\*) 0      DEFAULT CODE WHEN FOURTH DIGIT IS NOT USED.

90-(\*\*) 8      IPR (Improvements Possessory Rights).

\*\*      Select from 3<sup>rd</sup> digit options listed above.





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PROPERTY TAX EXEMPT QUALIFIED,  
PRIVATELY-OWNED PROPERTY

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USE  
CODE      PROPERTY  
            CHARACTERISTICS

---

PROPERTY TAX EXEMPT QUALIFYING, PRIVATELY-OWNED PROPERTY  
(See 92-( ) ( ) for religious-use properties.)

USE CODES 91-( ) ( )

- 91-0 (\*)      LAND TRUST.
- 91-1 (\*)      PROPERTY OF MUSICAL, DRAMATIC, DANCE AND COMMUNITY ARTS  
                  GROUPS, BOTANICAL GARDENS, MUSEUMS AND ZOOS.
- 91-2 (\*)      SCHOOLS AND LIBRARIES.
- 91-3 (\*)      AGRICULTURAL SOCIETY.
- 91-4 (\*)      VOLUNTEER FIRE DEPARTMENT.
- 91-5 (\*)      ANIMAL SHELTER.
- 91-6 (\*)      CLUB, LODGE OR FRATERNAL ORGANIZATION - may include meeting and/or  
                  recreational facilities.
- 91-7 (\*)      SCIENTIFIC RESOURCES - to preserve and protect scientific, biological,  
                  geological, paleontological, natural or archaeological resources by a charitable  
                  organization.
- 91-8 (\*)      OBSERVATORY.
- 91-9 (\*)      VOLUNTEER ROADWAY CLEANUP AND BEAUTIFICATION ORGANIZATION.

\*      Select from 4<sup>th</sup> digit options listed below.

- 91-(\*\*) 0      DEFAULT CODE WHEN FOURTH DIGIT IS NOT USED.
- 91-(\*\*) 1      CHARTER SCHOOL (use with 91-2(\*) schools **only**).
- 91-(\*\*) 2      VETERAN'S ORGANIZATION.
- 91-(\*\*) 8      IPR (Improvements Possessory Rights).

\*\*      Select from 3<sup>rd</sup> digit options listed above.



USE CODE	PROPERTY CHARACTERISTICS
-------------	-----------------------------

RELIGIOUS-USE PROPERTY  
USE CODE 92-( ) ( )

- |          |  |
|----------|--|
| 92-0 (*) | VACANT LAND - used for religious purposes.                                     |
| 92-1 (*) | RESIDENCE OTHER THAN PARSONAGE.  |
| 92-2 (*) | COMMERCIAL.  |
| 92-3 (*) | INDUSTRIAL.  |
| 92-4 (*) | AGRICULTURAL.  |
| 92-5 (*) | OFFICE - administration building(s) used for religious purposes.               |
| 92-6 (*) | BROADCASTING - includes radio, television and cable television.                |
| 92-7 (*) | WORSHIP FACILITY - property or buildings used primarily for religious worship. |
| 92-8 (*) | PARSONAGE.   |
| 92-9 (*) | RELIGIOUS-OWNED SCHOOLS.   |

\* Select from 4<sup>th</sup> digit options listed below.

- |           |  |
|-----------|--|
| 92-(**) 0 | DEFAULT CODE WHEN FOURTH DIGIT IS NOT USED.        |
| 92-(**) 1 | TAXABLE PROPERTY LEASED TO RELIGIOUS ORGANIZATION. |
| 92-(**) 2 | PROPERTY LEASED FROM RELIGIOUS ORGANIZATION.       |
| 92-(**) 8 | IPR (Improvements Possessory Rights).              |

\*\* Select from 3<sup>rd</sup> digit options listed above.



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**PROPERTY USE CODES**

**UNASSIGNED CODE**

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USE CODE	PROPERTY CHARACTERISTICS
-------------	-----------------------------

USE CODE 93-()() 93-()() - UNASSIGNED.	
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USE CODE	PROPERTY CHARACTERISTICS
-------------	-----------------------------

FEDERAL PROPERTY  
USE CODE 94-( ) ( )

- |          |  |
|----------|--|
| 94-0 (*) | VACANT LAND.   |
| 94-1 (*) | RESIDENTIAL.   |
| 94-2 (*) | COMMERCIAL.  |
| 94-3 (*) | INDUSTRIAL.  |
| 94-4 (*) | AGRICULTURAL.  |
| 94-5 (*) | PARKS AND RESERVES.  |
| 94-6 (*) | BROADCASTING - including radio, television and cable television.   |
| 94-7 (*) | MILITARY INSTALLATIONS AND ASSOCIATED FACILITIES.  |
| 94-8 (*) | MISCELLANEOUS IMPROVED FEDERAL PROPERTY - not listed elsewhere in the property use codes, such as correctional facilities, libraries and zoos. |
| 94-9 (*) | SCHOOLS.   |

\* Select from 4<sup>th</sup> digit options listed below.

- |           |  |
|-----------|--|
| 94-(**) 0 | DEFAULT CODE WHEN FOURTH DIGIT IS NOT USED.    |
| 94-(**) 1 | TAXABLE PROPERTY LEASED TO FEDERAL GOVERNMENT. |
| 94-(**) 8 | IPR (Improvements Possessory Rights).          |

\*\* Select from 3<sup>rd</sup> digit options listed above.





USE CODE	PROPERTY CHARACTERISTICS
-------------	-----------------------------

COUNTY PROPERTY  
USE CODE 96-( ) ( )

- |          |   |
|----------|---|
| 96-0 (*) | VACANT LAND.  |
| 96-1 (*) | RESIDENTIAL.  |
| 96-2 (*) | COMMERCIAL.   |
| 96-3 (*) | INDUSTRIAL.   |
| 96-4 (*) | AGRICULTURAL.   |
| 96-5 (*) | PARKS AND RECREATIONAL FACILITIES.  |
| 96-6 (*) | BROADCASTING - including radio, television and cable television.  |
| 96-7 (*) | POLICE AND FIRE DEPARTMENT FACILITIES.  |
| 96-8 (*) | MISCELLANEOUS IMPROVED COUNTY PROPERTY - not listed elsewhere in the property use codes, such as correctional facilities, libraries and zoos. |
| 96-9 (*) | SCHOOLS.  |

\* Select from 4<sup>th</sup> digit options listed below.

- |           |   |
|-----------|---|
| 96-(**) 0 | DEFAULT CODE WHEN FOURTH DIGIT IS NOT USED.   |
| 96-(**) 1 | TAXABLE PROPERTY LEASED TO COUNTY GOVERNMENT. |
| 96-(**) 8 | IPR (Improvements Possessory Rights).         |

\*\* Select from 3<sup>rd</sup> digit options listed above.



USE CODE	PROPERTY CHARACTERISTICS
-------------	-----------------------------

MUNICIPAL PROPERTY  
USE CODE 97-( ) ( )

- |          |   |
|----------|---|
| 97-0 (*) | VACANT LAND.  |
| 97-1 (*) | RESIDENTIAL - may include community housing.  |
| 97-2 (*) | COMMERCIAL.   |
| 97-3 (*) | INDUSTRIAL.   |
| 97-4 (*) | AGRICULTURAL.   |
| 97-5 (*) | PARKS AND RECREATIONAL FACILITIES.  |
| 97-6 (*) | BROADCASTING - including radio, television and cable television.  |
| 97-7 (*) | POLICE AND FIRE DEPARTMENT FACILITIES.  |
| 97-8 (*) | MISCELLANEOUS IMPROVED MUNICIPAL LAND - not listed elsewhere in the property use codes, such as correctional facilities, libraries, and zoos. |
| 97-9 (*) | SCHOOL.   |

\* Select from 4<sup>th</sup> digit options listed below.

- |           |  |
|-----------|--|
| 97-(**) 0 | DEFAULT CODE WHEN FOURTH DIGIT IS NOT USED.      |
| 97-(**) 1 | TAXABLE PROPERTY LEASED TO MUNICIPAL GOVERNMENT. |
| 97-(**) 8 | IPR (Improvements Possessory Rights).            |

\*\* Select from 3<sup>rd</sup> digit options listed above.



USE CODE	PROPERTY CHARACTERISTICS
-------------	-----------------------------

INDIAN PROPERTY  
USE CODE 98-( ) ( )

- |          |  |
|----------|--|
| 98-0 (*) | VACANT LAND.   |
| 98-1 (*) | RESIDENTIAL.   |
| 98-2 (*) | COMMERCIAL.  |
| 98-3 (*) | INDUSTRIAL.  |
| 98-4 (*) | AGRICULTURAL.  |
| 98-5 (*) | PARKS AND RECREATIONAL FACILITIES.                               |
| 98-6 (*) | BROADCASTING - including radio, television and cable television. |
| 98-7 (*) | POLICE AND FIRE DEPARTMENT FACILITIES.                           |
| 98-8 (*) | INSTALLATIONS AND ASSOCIATED FACILITIES NOT LISTED ELSEWHERE.    |
| 98-9 (*) | SCHOOL.  |

\* Select from 4<sup>th</sup> digit options listed below.

- |           |   |
|-----------|---|
| 98-(**) 0 | DEFAULT CODE WHEN FOURTH DIGIT IS NOT USED.   |
| 98-(**) 1 | TAXABLE PROPERTY LEASED TO TRIBAL GOVERNMENT. |
| 98-(**) 8 | IPR (Improvements Possessory Rights).         |

\*\* Select from 3<sup>rd</sup> digit options listed above.





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**PROPERTY USE CODES**

**SPECIAL DISTRICT PROPERTY**

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USE CODE	PROPERTY CHARACTERISTICS
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**SPECIAL DISTRICTS - EXEMPT TAXING JURISDICTIONS**

**USE CODE 99-( ) ( )**

99-10	ELECTRIC.
99-20	IRRIGATION.
99-30	SANITARY.
99-40	WATER.

Note: These codes are established for use by County Assessors and are not intended for use by Centrally Valued Properties.



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