

Property Class Codes

Agricultural

<u>Class Code</u>	<u>Property Description</u>
100	Agricultural Vacant Land- No CAUV
101	Agricultural with Buildings-No CAUV
102	Livestock Farms other than Dairy and Poultry
103	Dairy Farms
104	Poultry Farms
105	Fruit and Nut Farms
106	Vegetable Farms
107	Tobacco Farms
108	Nurseries
109	Green Houses, Vegetables and Floraculture
110	Agricultural Vacant Land "Qualified for CAUV"
111	Agricultural with Buildings "Qualified for CAUV"
112	Livestock Farms other than Dairy and Poultry "Qualified for CAUV"
113	Dairy Farms "Qualified for CAUV"
114	Poultry Farms "Qualified for CAUV"
115	Fruit and Nut Farms "Qualified for CAUV"
116	Vegetable Farms "Qualified for CAUV"
117	Tobacco Farms "Qualified for CAUV"
120	Timber or Forest Lands
121	Timber "Qualified for CAUV"
122	Timber "Commercial on CAUV"
123	Timber "Ohio forest tax law 1994 and before"
124	Timber "Ohio forest tax law after 1994"
190	Other Agricultural Use
199	Other Agricultural Use with Outbuildings "Qualified for Current Use Value"

Mineral Rights

210	Coal Lands surface and rights
220	Coal Rights working interest
230	Coal rights separate royalty interest
240	Oil and Gas Rights working interest
250	Oil and Gas Rights separate royalty interest
260	Other minerals

Industrial

300	Industrial vacant land
310	Food and Drink Processing Plants and Storage

320	Foundries and Heavy Manufacturing Plants
330	Manufacturing and Assembly (medium)
340	Manufacturing and assembly (light)
350	Industrial Warehouses
360	Industrial Truck Terminals
370	Small Shops (machine, tool & die, etc.)
380	Mines and Quarries
390	Grain Elevators
399	Other Industrial Structures

Commercial

400	Commercial vacant land
401	Apartments 4 to 19 rental units
402	Apartments 20 to 39 rental units
403	Apartments 40 or more rental unit
410	Motels and Tourist Cabins
411	Hotels
412	Nursing Homes and Private Hospitals
415	Trailer or Mobile Home Park
416	Commercial Camp Grounds
419	Other Commercial Housing
420	Small, Detached Retail Stores (under 10,000 sq.ft.)
421	Supermarkets
422	Discount Stores and Junior Department Store
424	Full Line Department Stores
425	Neighborhood Shopping Center
426	Community Shopping Center
427	Regional Shopping Center
429	Other Retail Structures
430	Restaurant, Cafeteria and/or Bar
435	Drive in Restaurant or Food Service Facility
439	Other Food Service Structures
440	Dry Cleaning Plants and Laundries
441	Funeral Homes
442	Medical Clinics and Offices
444	Full Service Banks
445	Savings and Loans
447	Office Buildings 1 and 2 stories
448	Office Buildings 3 or more stories walk up
449	Office Buildings 3 or more stories elevator
450	Condominium Office Units
452	Automotive Service Station
453	Car Washes

454	Automobile Car Sales and Services
455	Commercial Garages
456	Parking Garage, Structures and Lots
460	Theaters
461	Drive in Theaters
462	Golf Driving Ranges and Miniature Golf Courses
463	Golf Courses
464	Bowling Alleys
465	Lodge Halls and Amusement Parks
480	Commercial Warehouses
482	Commercial Truck Terminals
489	Public Utility Real Property (All)
490	Marine Service Facilities
496	Marina (small boat)
499	Other Commercial Structures

Residential

500	Residential vacant land
501	Residential vacant land - 0 to 9.99 acres
502	Residential Vacant Unplatted Land 10 to 19.99 Acres
503	Residential vacant land - 20 to 29.99 acres
504	Residential vacant land - 30 to 39.99 acres
505	Residential vacant land - 40 or more acres
510	Residential Dwelling Platted
511	Residential Dwelling Unplatted Land 0 to 9.99 Acres
512	Residential Unplatted 10 to 19.99 Acres
513	Residential Unplatted 20 to 29.99 Acres
517	Residential Unplatted-CAUV
520	Two Family Dwelling
530	Three Family Dwelling Platted Land
531	Three Family Dwelling Unplatted Land
550	Condominium Residential Unit
560	House Trailer or Mobile Home affixed to real estate
561	House Trailer Affixed to Real Estate Unplatted
570	Mobile Home Stamp
571	Mobile Home Stamp Unplatted
599	Other residential Structures

Exempt

600	Exempt property owned by United States of America
610	Exempt property owned by State of Ohio
620	Exempt property owned by Counties
630	Exempt property owned by Townships

- 640 Exempt property owned by Municipalities
- 645 Exempt property owned or acquired by Metropolitan Housing Authorities
- 650 Exempt property owned by Board of Education
- 660 Exempt property owned by Park Districts (public)
- 670 Exempt property owned by Colleges, Academies (private)
- 680 Charitable exemptions hospitals, homes for aged, etc.
- 685 Churches, etc., public worship
- 690 Graveyards, monuments, and cemeteries
- 700 Community urban redevelopment corporation tax abatements (R.C. 1728.10)
- 710 Community reinvestment area tax abatements (R.C. 3735.61)
- 720 Municipal improvement tax abatements (R.C. 5709.41) 303.52)
- 730 Municipal urban redevelopment tax abatements (R.C. 725.02)
- 740 Other tax abatements (R.C.165.01, and
- 750 Enterprise Zones

Public Utilities

- 800 Agricultural Land and Improvements owned by a Public Utility other than a Railroad
- 810 Mineral land & improvements owned by a public utility other than a railroad
- 820 Industrial land & improvements owned by a public utility other than a railroad
- 830 Commercial land & improvements (including all residential property) owned by a public utility other than a railroad
- 840 Railroad Real Property Used In Operation (ALL)
- 850 Railroad Real Property Not Used In Operation (ALL)
- 861 Railroad Personal Property (ALL)
- 881 Public Utility Personal Property (ALL)