

### THREE DIGIT PROPERTY CLASS CODES

#### **100- Agricultural**

- 105 – Agricultural Vacant
- 110 – Livestock
  - 111 – Poultry & Products
  - 112 – Dairy Products
  - 113 – Cattle, Calves, Hogs
  - 114 – Sheep & Wool
  - 115 – Honey & Beeswax
  - 116 – Other Livestock
  - 117 – Horse Farms
- 120 – Field Crops
- 129 – Acquired Develop. Rights
- 130 – Truck Crops – Muck lands
- 140 – Truck Crops – Not Muck lands
- 150 – Orchard Crops
  - 151 – Apples, Pears, etc.
  - 152 – Vineyards
- 160 – Other Fruits
- 170 – Nursery & Greenhouses
- 180 – Specialty Farms
  - 181 – Fur Products
  - 182 – Pheasant, etc.
  - 183 – Aquatic
  - 184 – Livestock: deer, moose, llamas, etc.
- 190 – Fish, Game and Wildlife Preserves

#### **200- Residential**

- 210 – 1 Family residence
- 215 – 1 Family w/ Accessory Apt.
- 220 – 2 Family residence
- 230 – 3 Family residence
- 240 – Rural with acreage
  - 241 – Primary res. used in Ag. Prod.
- 242 – Recreational use
- 250 – Estate
- 260 – Seasonal Residences
- 270 – Mobile Home
  - 271 – Mult. Mobile Homes
- 280 – Residential-Multi-Purpose/Multi-Structure
  - 281 – Multiple Residences
  - 283 – Residence w/ Incidental Comm. Use

#### **300- Vacant Land**

- 310 – Residential
  - 311 – Residential Vacant Land
  - 312 – Residential Vacant w/ small improv.
  - 314 – Rural vacant w/ 10ac or less
  - 315 – Underwater vacant
- 320 – Rural
  - 321 – Abandoned Ag. Land
  - 322 – Residential over 10ac
  - 323 – Other Rural Vacant Lands
- 330 – Vacant Land located in Commercial Areas
  - 331 – Commercial Vacant w/ minor improv.
- 340 – Vacant Land located in Industrial Areas
  - 341 – Industrial Vacant w/ minor improv.
- 350 – Urban Renewal or Slum Clearance
- 380 – Public Utility Vacant Land

#### **400- Commercial**

- 410 – Living Accommodations
  - 411 - Apartments
  - 414 - Hotel
  - 415 - Motel
  - 416 – Mobile Home Parks
  - 417 – Camps, Cottages
  - 418 – Inns, Lodges, etc.
- 420 – Dining Establishments
  - 421 - Restaurants
  - 422 – Diners & Lunch.
  - 423 – Snack Bars, Drive-Ins etc.
  - 424 – Night Clubs
  - 425 - Bar
  - 426 – Fast Food Franchises
- 430 – Motor Vehicle Services
  - 431 – Auto Dealers-Sales & Serv.
  - 432 – Service & Gas Stations
  - 433 – Auto Body, Tire Shops, etc.
  - 434 – Automatic Car Wash
  - 435 – Manual Car Wash
  - 436 – Self-Service Car Wash
  - 437 – Parking Garage
  - 438 – Parking Lot
  - 439 – Small Parking Garage
- 440 – Storage, Warehouse, Distribution Fac.
  - 441- Fuel Storage & Distribtn Fac.
- 442 – Mini Warehouse (Self Service Storage)
  - 443 – Grain & Feed Elev, Mxrs etc.
  - 444 – Lumber Yards, Sawmills
  - 446 – Cold Storage facilities
  - 447 – Trucking Terminals
  - 448 – Piers, Wharves, Docks etc.
  - 449 – Other Storage Facilities
- 450 – Retail Services
  - 451 – Regional Shopping Centers
  - 452 – Area/Nbrhd Shppng Cntrs.
  - 453 – Large Retail Outlets
  - 454 – Large Retail Food Stores
  - 455 – Dealerships-Sales & Service  
(other than auto w/ lg. sales op)
- 460 – Banks and Office Buildings
  - 461 – Standard Bank/Single Occ.
  - 462 – Drive-In Branch Bank
  - 463 – Bank Complex w/office Bldg
  - 464 – Office Building
  - 465 – Professional Building
- 470 – Miscellaneous Services
  - 471 – Funeral Homes
  - 472 – Dog Kennels, Vet. Clinics
  - 473 - Greenhouses
  - 474 - Billboards
  - 475 - Junkyards

**400 – Commercial** (cont.)

480 – Multiple Use or Multipurpose

- 481 – Downtown Row Type  
(w/ common wall)
- 482 – Downtown Row Type  
(Detached)
- 483 – Converted Residence
- 484 – 1 Story Small Structure
- 485 – 1 Story Sm. Structure-  
(Multi occupant)
- 486 – Mini-mart

**500 – Recreation and Entertainment**

510 – Entertainment Assembly

- 511 – Legitimate Theatres
- 512 – Motion Picture Theatres  
(Excludes drive-in theatres)
- 513 – Drive-In Theatres
- 514 – Auditoriums, Exhibition &  
Exposition Halls
- 515 – Radio, T.V. & Motion Picture  
Studios

520 – Sports Assembly

- 521 – Stadiums, Arenas, Armories,  
Field Houses
- 522 – Racetracks

530 – Amusement Facilities

- 531 – Fairgrounds
- 532 – Amusement Parks
- 533 – Game Farms
- 534 – Social Organizations

540 – Indoor Sports Facilities

- 541 – Bowling Centers
- 542 – Ice or Roller Skating Rinks
- 543 – YMCA's, YWCA's, etc.
- 544 – Health Spas
- 545 – Indoor Swimming Pools
- 546 – Other Indoor Sports

550 – Outdoor Sports Activities

- 551 – Skiing Centers
- 552 – Public Golf Courses
- 553 – Private Golf Country Clubs
- 554 – Outdoor Swimming Pools
- 555 – Riding Stables
- 556 – Ice or Roller Skating Rinks
- 557 – Other Outdoor Sports
- 560 – Improved Beaches
- 570 – Marinas

580 – Camps, Camping Facilities and Resorts

- 581 – Camps
- 582 – Camping Facilities
- 583 – Resort Complexes

590 – Parks

- 591 – Playgrounds
- 592 – Athletic Fields
- 593 – Picnic Grounds

**600 – Community Services**

610 – Education

- 611 - Libraries
- 612 - Schools
- 613 – Colleges & Universities
- 614 – Special Schools/ Institutions
- 615 – Other Educational Facilities

620 - Religious

630 - Welfare

- 631 - Orphanages
- 632 – Benevolent & Moral Assoc.
- 633 – Homes for the Aged

640 - Health

- 641 - Hospitals
- 642 – All Other Health Facilities

650 - Government

- 651 – Highway Garage
- 652 – Office Building
- 653 – Parking Lots

660 - Protection

- 661 – Army, Navy, Air Force,  
Marine & Coast Guard,  
Installations, Radar, etc.
- 662 – Police & Fire Protection,  
Electrical Signal Equipment  
& Other Facilities for Fire,  
Police, Civil Defense, etc.

670 - Correctional

680 – Cultural and Recreational

- 681 – Cultural Facilities
- 682 – Recreational Facilities

690 - Miscellaneous

- 691 – Professional Associates
- 692 – Roads, Streets, Highways &  
Parkways, Express or  
Otherwise (if listed)  
Including Adjoining Land
- 693 – Indian Reservations
- 694 – Animal Welfare Shelters
- 695 - Cemeteries

**700 - Industrial**

710 – Manufacturing & Processing

- 712 – High Tech. Manufacturing  
& Processing
- 714 – Light Industrial  
Manufacturing & Processing
- 715–Heavy Manufacturing & Proc.

720 – Mining and Quarrying

730 – Wells

- 731 – Oil-Natural Flow (for prod.)
- 732 – Oil-Forced Flow (for prod.)
- 733 – Gas (for production)
- 734 - Junk
- 735 –Water used for Oil Production
- 736 – Gas or Oil Storage Wells

**700 – Industrial (cont.)**

740 – Industrial Product Pipelines

741 – Gas

742 – Water

743 – Brine

744 – Petroleum Products

749 – Other

**800 – Public Services**

820 – Water

821 – Flood Control

822 – Water Supply

823 – Water Treatment Facilities

826 – Water Transmission - Improvements

827 – Water Transmission – Outside Plant

830 – Communication

831 – Telephone

832 – Telegraph

833 – Radio

834 – Television other than Community  
Antenna Television

835 – Community Antenna Tele. CATV Fac.

836 – Telephone outside Plant

837 – Cellular Telephone Towers

840 – Transportation

841 – Motor Vehicle

842 – Ceiling Railroad

843 – Non ceiling Railroad

844 – Air

845 – Water

846 – Bridges, Tunnels and Subways

847 – Pipelines

850 – Waste Disposal

851 – Solid Wastes

852 – Landfills and Dumps

853 – Sewage Trtmt. & Water Pollution Cntrl.

854 – Air Pollution Control

860 – Special Franchise Property

861 – Electric and Gas

862 – Water

866 – Telephone

867 – Miscellaneous

868 – Pipelines

869 – Television

870 – Electric and Gas

871 – Electric and Gas Facilities

872 – Electric Substation

873 – Gas Measuring & Regulation Station

874 – Electric Power Generation Fac. - Hydro

875 – Electric Power Gen. Fac. -Fossil Fuel

876 – Electric Power Gen. Fac. -Nuclear

877 – Electric Power Gen. Fac. -Other Fuel

880 – Electric & Gas Transmission & Distribution

882 – Electric Transmission Improvement

883 – Gas Transmission Improvement

884 – Electric Distribution- Outside Plant Property

885 – Gas Distribution- Outside Plant Property

**900 – Wild, Forested, Conserv. Lands & Public Parks**

910–Private Wild & Forest Lands except for  
Private Hunting and Fishing Clubs

911 – Forest Land under Section  
480 of the RPT Law

912 – Forest Land under Section  
480-a of the RPT Law

920 – Private Hunting and Fishing Clubs

930 – State Owned Forest Lands

931–State Owned Land

(Forest Preserve) in the  
Adirondack or Catskill Parks  
Taxable under Section 532-a  
of the RPT Law

932 – State Owned Land Other  
than Forest Preserve Covered  
under Section 532-b, c, d, e, f or  
or g of the RPT Law

940 – Reforested Land & Other Related Cons. Purp.

941 – State Owned Reforested Land Taxable  
Under Sect's 534 & 536 of RPT Law

942 – County Owned Reforested Land

950 – Hudson River & Black River Reg. Dist. Land

960 – Public Parks

961 – State Owned Public Parks, Recreation  
Areas, and Other Multiple Uses

962 – County Owned Public Parks  
and Recreation Areas

963 – City/Town/Village Public Parks and  
Recreation Areas

970 – Other Wild or Conservation Lands

971 – Wetlands, Either Privately or Gov.  
Owned, Subject to Specific  
Restrictions as to Use

972 – Land Under Water, Either Privately  
or Governmentally Owned (other  
than residential- more properly  
classified as code 315)

980 – Taxable State Owned Conservation Easements

990 – Other Taxable State Land Assessments

991 –Adirondack Park Aggregate Additional  
Assessments (RPT Law, Sect. 542(3))

992 – Hudson River-Black River Regulating  
District Aggregate Additional  
Assessments (Environmental  
Conservation Law, Section 15-2115)

993 – Transition Assessments for Taxable  
State Owned Land (RPT Law,  
Section 545)

994 – Transition Assessments for Exempt  
State Owned Land (RPT Law,  
Section 545)