



OFFICE OF TAX ADMINISTRATION

REAL PROPERTY APPRAISAL DIVISION

Property Classification

Final Land Use Coding System

PROPERTY CLASSIFICATION - FINAL LAND USE CODING SYSTEM

DEFINED

Property Classification Coding defines Final Land Use of a subject property.

Final Land Use is highest and best use, generally current use.

Property Classification is a key element in market comparability analysis; homogeneous units providing comparability statistics.

Definitions:

Improved Property - A parcel which includes permanently affixed improvements on land.

Vacant Property --- A parcel having no permanently affixed improvements.

Final Land Coding System is based on a three digit identifier being hierarchical (classified according to various criteria into successive levels or layers) in nature.

First Digit -- Category
Second Digit - Group
Third Digit -- Sub-Group

The nine Categories are:

100 - Residential
(Improved) ----- Property used for human habitation (e.g. year-round residences, rural residences with acreage, estates, seasonal residences and individual manufactured homes).

Residential property is less than 10 acres.

200 - Agricultural
(Improved) ----- Property used for human habitation (e.g. year-round residences, rural residences with acreage, estates, seasonal residences and individual manufactured homes).

Agricultural property is 10 acres or greater.

Agricultural property may or may not include the production of crops or livestock (e.g. livestock and products, field, truck and orchard crops).

300 - Vacant Land ----- Property that is not in use, in temporary use, or
(Unimproved Property) without permanently affixed improvement(s) (e.g. residential, rural, agricultural, commercial, industrial, community service and such).

PROPERTY CLASSIFICATION - FINAL LAND USE CODING SYSTEM

DEFINED (Continued)

The nine Categories are (continued):

- 400 - Commercial
(Improved) ----- Property used for the sale of goods and/or services (e.g. non-residential/agricultural living accommodations, dining establishments, motor vehicle services, storage warehouse(s) and distribution facilities, retail services, bank and office, medical buildings, and multi-purpose buildings).

- 500 - Recreation,
Entertainment,
and Amusement
(Improved) ----- Property for the congregation or gathering of groups for recreation, entertainment, or amusement (e.g. entertainment or sports assemblies, amusement facilities, indoor and outdoor sports facilities, improved beaches, marinas, camps, resorts, and improved parks).

- 600 - Community Services
(Improved)----- Property used for the well being of the community (e.g. health facilities, education, cultural centers, correction facilities, welfare and governmental facilities).

- 700 - Industrial
(Improved)----- Property used for the production and fabrication of durable and non-durable goods (e.g. manufacturing, mining, quarrying, and wells).

- 800 - Public Service
(Improved) ----- Property used to provide services to the general public (e.g. gas, electric, water, communication, transportation, and waste disposal).

- 900 - Wild, Forested,
Conservation Land(s)
and Public Parks ----- Forested/Reforested lands, preserves, and parks. Includes special classification; Agricultural, Horticulture, and Forest Present-Use Lands

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DETERMINATION OF PROPER CODE

Table following is part of coding structure in Category:

Residential (Less Than 10 Acres)

This table demonstrates coding when a property has a distinct code (exact match), and how to use the coding structure when a property does not have a distinct code.

Category - 100 - Residential (Less Than 10 Acres)

Group - 110 - Year Round Residence

Sub-Group - 111 - One Family Residence

112 - Two Family Residence

113 - Three Family Residence

Example...

Zero -0- has been reserved throughout to fill in the coding structure where a specific determination of highest and best use cannot be determined at Group level, Sub-Group level, or where it is not necessary, for certain Groups, to establish a Sub-Group level.

A Single Family Residence on a platted lot occupied by one family on a year round basis, would clearly be identified as belonging to Sub-Group - 111.

When confronted with a residential property that is not a one, two, or three family dwelling, but is a year round residence, code to Group level - 110.

When confronted with a residential property that cannot be classified at Group level, or if you are unsure as to its specific residential use, code at Category level - 100.

An Appraiser using this system always has a "fall back position".

Code all parcels.

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PROPERTY CLASSIFICATION

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RESIDENTIAL PROPERTY

PROPERTY CLASSIFICATION - FINAL LAND USE CODING SYSTEM

100 - RESIDENTIAL (LESS THEN 10 ACRES W/ HABITATION)

105 - Parcel which also includes Leasehold Improvement(s):

A special code used to identify a parcel with a residence as-well-as a Leasehold improvement not owned by the property owner but also occupying the tract. This code is for the owner of the dwelling (non-leasehold) and the land. The Leasehold improvement must be on a separate record, use Group 130 to identify the specific type.

110 - Year-Round Residence:

A dwelling constructed to accommodate year-round occupancy, i.e., adequate insulation, heating, plumbing, etc.

Group 110 and Sub-Group 111-113 are utilized for residences on city lots, sub-division lots, plats, or other areas of reasonably high density parcels with tract size generally (3) acres or less. For residences on larger tracts in rural areas see Group 140. If not constructed to accommodate year-round occupancy see Group 160.

111 - One Family Residence.

112 - Two Family Residence.

113 - Three Family Residence.

119 - Homeowners Association Improvements (non-habitation).

This special code is used for improved parcels associated with Sub-Group codes 120/121/122 which includes clubhouse(s), swimming pool(s), tennis court(s), and such (includes land).

PROPERTY CLASSIFICATION - FINAL LAND USE CODING SYSTEM

100 - RESIDENTIAL (LESS THEN 10 ACRES W/ HABITATION)

120 - Condominium (Individual fee simple ownership of living area plus a fractional ownership of common elements and land).

Condominium is a form of ownership not a construction style.

121 - PUD [Planned Unit Development] (land in fee simple in excess of foot-print of habitation, may or may not include fractional ownership of common elements; generally freestanding living units).

Includes:

Patio Homes --- A detached home built on a very small lot, normally with a PUD project.

Cluster Homes - Clustering is a development design method by which - in limited areas - buildings may be constructed closer together and on smaller lots. This permits more open space in which land can be used for a variety of open space purposes, such as parks, trails, etc.

122 - Townhouse (land in fee simple equal to foot-print of dwelling).

An architectural type of construction; a row house on a small lot that has exterior limits common to other similar units; title to the unit and its lot is vested in the individual owner with a fractional interest in common areas, if any.

Townhouse dwelling units generally have two or more floors and attach to other similar units via party walls (a wall erected on a property boundary or between two lots for the common benefit and use of the property owners on either side).

PROPERTY CLASSIFICATION - FINAL LAND USE CODING SYSTEM

100 - RESIDENTIAL (LESS THEN 10 ACRES W/ HABITATION)

130 - Leasehold (Lshld) Improvement:

An improvement on a residential parcel, less then 10 acres, which is owned by person(s) other than the landowner(s).

131 - Reserved For Expansion.

132 - Reserved For Expansion.

133 - Leasehold-Residential Garage.

140 - Rural Residence with Acreage:

A year-round residence with less then ten acres of land, located in a rural area, beyond city limits.

150 - Estates:

A residential property of not less than 5 acres with a luxurious residence, located in a rural area, beyond city limits.

160 - Seasonal Residences:

Dwelling units generally subject to seasonal occupancy. This structure is not constructed to accommodate year-round occupancy, inadequate insulation, heating, etc.

161 - A seasonal Residence.

PROPERTY CLASSIFICATION - FINAL LAND USE CODING SYSTEM

100 - RESIDENTIAL (LESS THEN 10 ACRES W/ HABITATION)

170 - Manufactured Home (Real Property multi-wide or single-wide, does not include modular homes):

A semi-portable structure, built on a chassis and used as a permanent dwelling unit.

171 - 1-Manufactured Home or Manufactured Home Site.

172 - 2-Manufactured Homes or Manufactured Home Sites.

175 - Stick-Built Dwelling or Modular plus 1-Manufactured Home or Manufactured Home Site.

176 - Stick-Built Dwelling or Modular plus 2-Manufactured Homes or Manufactured Home Sites.

180 - Multiple Residences:

More than one residential dwelling on one parcel of land. May be any mix of Category 100 types (excluding 170 series).

190 - Historical Residential:

Generally a property with a residential dwelling which has been designated of Historical significance.

RESERVED FOR FUTURE EXPANSION

DURHAM COUNTY

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PROPERTY CLASSIFICATION

FINAL LAND USE CODING SYSTEM

AGRICULTURAL PROPERTY

PROPERTY CLASSIFICATION - FINAL LAND USE CODING SYSTEM

200 - AGRICULTURAL (INCLUDES HABITATION, MAY INCLUDE OUT-BUILDINGS,
TEN ACRES OR GREATER)

205 - Parcel which also includes Leasehold Improvement(s):

This special code is use to identify a parcel with a residence as-well-as a Leasehold improvement not owned by the property owner, but also occupying the tract. This code is for the owner of the dwelling (non-leasehold) and land. Leasehold improvement(s) must be on a separate record, use Group 290 to identify the specific type.

210 - Year Round Residence Ten Acres or Greater not in observable agricultural Production:

211 - One Family Residence.

212 - Two Family Residence.

213 - Three Family Residence.

220 - Livestock and Products (Including Dwelling):

221 - Poultry and poultry products, eggs, chickens, turkeys, ducks and geese.

222 - Dairy Products - milk, butter, and cheese.

223 - Swine, beef cattle, calves

224 - Sheep and wool.

225 - Honey and Beeswax.

226 - Other livestock - horses, donkeys.

230 - Field Crops (Including Dwelling):

Corn, soybeans, and/or other field crops.

231 - Tobacco.

PROPERTY CLASSIFICATION - FINAL LAND USE CODING SYSTEM

200 - AGRICULTURAL (INCLUDES HABITATION, MAY INCLUDE OUT-BUILDINGS, TEN ACRES OR GREATER)

240 - Truck Crops (Including Dwelling):

Land used for production of any of the crops usually referred to as truck crops (onions, snap beans, tomatoes, cabbage, lettuce, cauliflower, sweet corn, celery, carrots, beets, peas, etc.).

250 - Orchard Crops/Fruits/Specialties (Including Dwelling):

251 - Apples, pears, cherries, etc.

252 - Grape Vineyards.

253 - Strawberries, raspberries, dewberries, currants, etc.

257 - Fur Products - mink, chinchilla, etc.

258 - Pheasants.

259 - Aquatic - Fish Hatchery or Farm.

260 - Seasonal Residence ten acres or greater not in observable agricultural production:

Dwelling unit generally subject to seasonal occupancy. The structure is not constructed to accommodate year-round occupancy, inadequate insulation, heating, etc.

261 - A seasonal Residence with 10 Acres or greater of land.

PROPERTY CLASSIFICATION - FINAL LAND USE CODING SYSTEM

200 - AGRICULTURAL (INCLUDES HABITATION, MAY INCLUDE OUT-BUILDINGS,
TEN ACRES OR GREATER)

270 - Manufactured Home (Real Property multi-wide or single-wide,
does not include modular homes):

A semi-portable structure, built on a chassis and used as a
permanent dwelling unit. Tract size must be equal to or
greater than 10 Acres.

271 - 1-Manufactured Home or Manufactured Home Site.

272 - 2-Manufactured Homes or Manufactured Home Sites.

275 - Stick-Built Dwelling or Modular plus 1-Manufactured Home
or Manufactured Home Site.

276 - Stick-Built Dwelling or Modular plus 2-Manufactured
Homes or Manufactured Home Sites.

280 - Multiple Rural Residences:

More than one rural residence on one parcel of land. May also
include not more than 2-Manufactured Homes. Dwellings take
precedence. Tract size equal to or greater than 10 Acres.

290 - Leasehold (Lshld) Improvement:

An improvement on an agricultural parcel, equal to or greater
than 10 acres, which is owned by person(s) other than the
landowner(s).

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PROPERTY CLASSIFICATION

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VACANT LAND

A/K/A UNIMPROVED LAND/PROPERTY

PROPERTY CLASSIFICATION - FINAL LAND USE CODING SYSTEM

300 - VACANT LAND (UNIMPROVED LAND)

310 - Residential (Less than 10 Acres):

311 - Residential Vacant Lots/Small Tracts:

Vacant lots or vacant small acreage parcels located within cities, sub-divisions, plats, or other high parcel density areas. For rural tracts, but still less than 10 acres, use 314.

312 - Residential Land including a small improvement, not used as living accommodations. Typically includes private automobile garages on parcels of land separate from the residence.

313 - Water Front/Seasonal Vacant Lots or Small Tracts:

Land best suited for improvement for recreational or seasonal purposes.

314 - Rural Tract of Less Than 10 Acres:

Rural location, less than 10 acres.

315 - Underwater Lands:

Typically land in a residential area owned by other than governmental jurisdictions which is underwater and/or has been inundated do to creation of lakes or is permanently wet and low lying.

316 - Waterfront Land including a small improvement, not being used for living accommodations. Typically includes improvements such as a docks, boathouses or storage sheds situated on waterfront land.

PROPERTY CLASSIFICATION - FINAL LAND USE CODING SYSTEM

300 - VACANT LAND (UNIMPROVED LAND)

310 - Residential (Less than 10 Acres):

317 - Residential Vacant Land Owned By Condominium, Townhouse or PUD Association:

Land with separate PIN which is vacant and owned by the Association. If common area interest amenities such as swimming pool, tennis courts, etc. are found on subject parcel use Code - 119.

318 - Residential Vacant Land Owned By the Condominium Developer:

Land with separate PIN held by the Developer for expansion.

319 - Residential Land w/ Leasehold (Lshld):

A parcel of less than 10 acres which is vacant except for a leasehold improvement. This code is for the landowner, see Group 130 for the leasehold improvement.

320 - Rural/Agricultural (10 Acres or Greater):

321 - Agricultural Vacant Land (Productive):

Land used as a part of an operating farm which does not include living accommodations. Usually distinguishable when an operating farm is made up of multiple contiguous parcels.

322 - Abandoned Agricultural:

Non-productive; not part of and operating farm.

323 - Timber-Land 20 Acres or Greater:

Property of 20 Acres or greater solely timberland.

PROPERTY CLASSIFICATION - FINAL LAND USE CODING SYSTEM

300 - VACANT LAND (UNIMPROVED LAND)

320 - Rural/Agricultural (10 Acres or Greater):

324 - Other Rural Vacant Lands:

Woods and brush, waste land, rocky areas and/or rock faces.

325 - Agricultural Land including improvement(s), not being used for living accommodations. Typically includes miscellaneous farm buildings on a parcel of land separate from the residence.

329 - Agricultural Land w/ Leasehold (Lshld):

A parcel of 10 acres or greater which is vacant except for a leasehold improvement. This code is for the landowner, see Group 290 for the leasehold improvement.

PROPERTY CLASSIFICATION - FINAL LAND USE CODING SYSTEM

300 - VACANT LAND (UNIMPROVED PROPERTY)

340 - Commercial:

Vacant lots or acreage which is commercial in nature.

347 - Commercial Vacant Land Owned By the Condominium Association:

Land with separate PIN which is vacant and owned by Condominium Association. May include common area interest amenity structures.

348 - Commercial Vacant Land Owned By the Condominium Developer:

Land with separate PIN held by the Developer for expansion.

349 - Commercial Land w/ Leasehold (Lshld):

Commercial Land vacant except for a leasehold improvement. This code is for the land owner, see Sub-Group 419, 429 etc. for Leasehold improvement codes.

350 - Industrial:

Vacant lots or acreage which is industrial in nature.

359 - Industrial Land w/ Leasehold (Lshld):

Industrial Land vacant except for a leasehold improvement. This code is for the land owner, see Sub-Group 719, 729 etc. for Leasehold improvement codes.

360 - Community Service:

Vacant lots or acreage owned by Community Service organizations.

369 - Community Service Land w/ Leasehold (Lshld):

Community Service Land vacant except for a leasehold improvement. This code is for the land owner, see Sub-Group 519, 619 etc. for Leasehold improvement codes.

PROPERTY CLASSIFICATION - FINAL LAND USE CODING SYSTEM

300 - VACANT LAND (UNIMPROVED LAND)

370 - Public Utility:

Vacant lots or acreage owned by Public Utilities.

379 - Public Utility Land w/ Leasehold (Lshld):

Public Utility Land vacant except for a leasehold improvement. This code is for the land owner.

380 - Urban Renewal or Slum Clearance:

Vacant lots or acreage which are in the process or undergoing urban renewal or slum clearance. Improvements must be abandoned.

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PROPERTY CLASSIFICATION

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COMMERCIAL PROPERTY

PROPERTY CLASSIFICATION - FINAL LAND USE CODING SYSTEM

400 - COMMERCIAL

405 - Commercial which also includes a Leasehold Improvement:

This code is used to identify a parcel with Commercial Building(s) as-well-as Leasehold improvement(s) not owned by property owner, but also occupying the tract. Use - 405 - for owner of primary improvement and land. Leasehold improvement(s) must be on a separate record, use proper Sub-Group code 419, 429, 439, 449, 459, 469, 479, 489, etc. to identify specific Leasehold improvement type.

410 - Living Accommodations:

411 - Apartment - Garden (One to Three Story).

Also includes designed quadraplex (a four-unit building designed for occupancy as four different residences.

412 - Apartment - High Rise (Greater than 3-Story).

413 - Apartment Conversion:

A structure designed and built as a single family dwelling and later converted to (4) or more living units.

414 - Hotel:

Multiple sleeping units and lobby, of three or more floors, without individual kitchen facilities. Generally distinguished from motels by extent of services and amenities provided.

415 - Motel:

Multiple sleeping units of three or fewer stories, with or without individual kitchen facilities, and designed for transient occupancy.

416 - Manufactured Home Parks:

Also referred to as mobile home or trailer parks or trailer courts. Typically, manufactured homes within park are owner occupied while land and facilities are rented or leased. Manufactured homes which meet this criteria are considered "Tangible Personal Property" and are not appraised as Real Property. MUST INCLUDE (3) OR MORE MANUFACTURED HOMES OR MANUFACTURED HOME SITES.

PROPERTY CLASSIFICATION - FINAL LAND USE CODING SYSTEM

400 - COMMERCIAL

410 - Living Accommodations:

417 - Camps, Cottages, Bungalows:

Properties normally rented seasonally.

418 - Inns, Lodges, Bed & Breakfast, Boarding and Rooming
Houses, Tourist Homes:

419 - Leasehold (Lshld) Living Accommodations Type
Improvements:

This code is for the improvement only.

PROPERTY CLASSIFICATION - FINAL LAND USE CODING SYSTEM

400 - COMMERCIAL

420 - Dining Establishments:

421 - Restaurants:

Typically those properties which provide full-course meals as-well-as alcoholic beverage service.

422 - Diners and Luncheonettes:

Usually a year-round operation characterized by counter service and limited seating.

423 - Snack Bars, Drive-in, Ice Cream Bars:

Includes window and/or car service, possibly limited counter service. Example - SONIC, A & W Root Beer, Tastee Freeze Ice Cream.

424 - Night Clubs:

Typically those properties which feature live entertainment, full menu, and alcoholic beverage service.

425 - Bar:

Typically those properties which provide alcoholic beverage service and limited food service.

426 - Fast Food Facility (Franchised):

Includes inside counter service, drive-up window, and generally a limited menu. Example - McDonald's, Burger King, Wendy's etc.

PROPERTY CLASSIFICATION - FINAL LAND USE CODING SYSTEM

400 - COMMERCIAL

420 - Dining Establishments:

429 - Leasehold (Lshld) Dining Establishment Type
Improvements:

This code is for the improvement only.

PROPERTY CLASSIFICATION - FINAL LAND USE CODING SYSTEM

400 - COMMERCIAL

430 - Motor Vehicle Services:

431 - Auto Dealers - Sales and Service:

A dealership or large sales operation; can also be a truck or farm machinery dealership, an auto or truck rental agency, or a motor home sales and service operation.

432 - Service and Gas Stations:

Sells gasoline and/or provides minor repairs and services.

433 - Auto Body, Tire Shops, Other Related Auto Sales:

Specialized auto equipment and repair. Example - Goodyear Tire Center.

434 - Automatic Car Wash:

Typically the car is moved through the facility by mechanized equipment independent of driver control.

435 - Manual Car Wash:

Car driven into stall and washed via revolving brushes rotating around the car (a/k/a semi-automatic).

436 - Self-Service Car Wash:

Typically a multi-stall structure in which the act of washing the vehicle is performed manually by the vehicle operator. Features a coin operated system with spray type hoses for washing and rinsing the vehicle.

437 - Parking Garage:

A multi-story structure with elevators and/or ramps, used for car parking.

438 - Parking Lots:

A paved commercial parking lot for motor vehicles.

439 - Leasehold (Lshld) Motor Vehicle Type Improvements:

This code is for the improvement only.

PROPERTY CLASSIFICATION - FINAL LAND USE CODING SYSTEM

400 - COMMERCIAL

440 - Storage, Warehouse and Distribution Facilities:

441 - Gasoline, Fuel, Oil, Liquid Petroleum Storage and/or Distribution.

442 - Bottled Gas, Natural Gas Facilities.

443 - Grain and Feed Elevators, Mixers, Agri-Business Sales Outlets.

444 - Lumber Yards, Sawmills.

445 - Coal Yards, Bins.

446 - Cold Storage Facilities:

Typically for perishables or produce but may include other items.

447 - Trucking Terminals.

448 - Piers, Wharves, Docks and Related Facilities.

449 - Leasehold (Lshld) Distribution Facilities Type Improvements:

This code is for the improvement only.

PROPERTY CLASSIFICATION - FINAL LAND USE CODING SYSTEM

400 - COMMERCIAL

450 - Retail Services:

451 - Regional Shopping Centers:

Multi-occupant environmental controlled centers with fifty or more stores, usually featuring two or more anchor department stores. The site features ample paved parking.

452 - Area or Neighborhood Shopping Centers:

A shopping center generally with a junior department store complemented by six to ten other stores. Type - 452 - is most often non-enclosed. A supermarket may be present. Ample on-site parking.

453 - Large Retail Outlet:

Typically a Wal-Mart, K-Mart, or associated type. These outlets are usually complemented by a large supermarket, drug store, and/or several stall type storefronts. Ample parking on-site.

454 - Large Retail Food Stores:

Typically a Food Lion, Kroger, or associated type. These stores are usually complemented by a drug store, and/or several stall type store fronts. Ample parking on-site.

455 - Dealerships - Sales and Service (other than auto with large sales operation).

456 - Convenience Stores with Fuel Sales.

457 - Convenience Stores with out Fuel Sales.

459 - Leasehold (Lshld) Retail Services Type Improvements:

This code is for the improvement only.

PROPERTY CLASSIFICATION - FINAL LAND USE CODING SYSTEM

400 - COMMERCIAL

460 - Banks and Office Buildings:

461 - Standard Bank/Single Occupant.

462 - Drive-in Branch Bank.

463 - Bank Complex with Office Building.

464 - Office Building.

465 - Professional Building:

Medical, Legal, etc.

466 - Office Condominium (Commercial).

469 - Leasehold (Lshld) Bank & Office Building Type
Improvements:

This code is for the improvement only.

470 - Miscellaneous Services:

471 - Funeral Homes.

472 - Dog Kennels, Veterinary Clinics.

473 - Nursery and Greenhouses:

Buildings, greenhouses and associated land used for
growing nursery stock, trees, flowers, hot house plants,
etc.

474 - Mini-Warehouses:

Stall type storage structures. Typically constructed on
slab and resembling a row of attached garages.

475 - Junkyard:

Land used for storage and/or demolition of motor
vehicles, may be vacant (salvage vehicle parking) or
improved with salvage processing buildings.

479 - Leasehold (Lshld) Miscellaneous Service Type
Improvements:

This code is for the improvement only.

PROPERTY CLASSIFICATION - FINAL LAND USE CODING SYSTEM

400 - COMMERCIAL

480 - Multiple Use or Multi-purposes:

Multiple use -- a building which is readily adaptable for more than one use or purpose. Little physical change to structure is required.

481 - Downtown Row Type (w/common wall):

Typically a (1) to (3) story older structure, located in a central business district, dealing in retail sales and/or services with offices and/or apartments on the upper floors. Lacks on-site parking.

482 - Downtown Row Type (detached):

Same building description as - 481 - however, this is an individual freestanding structure lacking party or common walls.

483 - Converted Residence:

Generally a building located in a residential or mixed commercial area which has been converted or adapted for office space. An example would be a doctor or dentist's office with an apartment upstairs.

484 - One Story Single Occupant Structure:

Single Occupant -- A small modern building adaptable for several uses such as retail clothing store, furniture store, small office and/or warehouse. Small retail store.

485 - One Story Multi-Occupant Structure:

Multi-Occupant. A small modern building adaptable for several uses. Example - liquor store, drug store, Laundromat etc. Generally one building with partitioned walls for multiple occupancy. Limited parking on site. Also known as a "Strip Plaza". Normally not more than six stores.

489 - Leasehold (Lshld) Multiple Use Type Improvements:

This code is for the improvement only.

PROPERTY CLASSIFICATION - FINAL LAND USE CODING SYSTEM

400 - COMMERCIAL

490 - Historical Commercial:

A property with a commercial improvement designated of
Historical significance.

RESERVED FOR FUTURE EXPANISON

DURHAM COUNTY

OFFICE OF TAX ADMINISTRATION

PROPERTY CLASSIFICATION

FINAL LAND USE CODING SYSTEM

RECREATION/ENTERTAINMENT/AMUSEMENT PROPERTY

PROPERTY CLASSIFICATION - FINAL LAND USE CODING SYSTEM

500 - RECREATION/ENTERTAINMENT/AMUSEMENT

505 - Recreation, Entertainment, Amusement Parcel which also includes Leasehold Improvement(s):

This code is use to identify any Recreation, Entertainment or Amusement parcel with an improvement of that type as-well-as a Leasehold improvement not owned by the property owner, but also occupying the tract. This code is for the owner of the primary improvement(s) and the land. The Leasehold improvement must be on a separate record, use Sub-Group codes 519, 529 etc. to identify the specific Leasehold improvement type.

510 - Entertainment Assembly:

511 - Legitimate Theater:

Used primarily for live presentations of the performing arts (opera, drama, musical, symphonies, ballet, etc.).

512 - Motion Picture Theaters:

Excluding drive-in theaters.

513 - Drive-in Theaters.

514 - Auditoriums, Exhibition and Exposition Halls.

515 - Radio, T.V. and Motion Picture Studios.

519 - Leasehold (Lshld) Recreation, Entertainment or Amusement Type Improvements:

This code is for the improvement only.

520 - Sports Assembly:

521 - Stadiums, Arenas, Armories, Field Houses.

522 - Racetracks:

Auto, horse, motorcycle, and drag strips.

529 - Leasehold (Lshld) Sports Assembly Type Improvements:

This code is for the improvement only.

PROPERTY CLASSIFICATION - FINAL LAND USE CODING SYSTEM

500 - RECREATION/ENTERTAINMENT/AMUSEMENT

530 - Amusement Facilities:

531 - Fairgrounds.

532 - Amusement Parks.

533 - Game Farms.

534 - Social Organizations:

Such as Elks, Moose, Eagles, and Veterans' Posts whose primary purpose is social activities for their membership.

539 - Leasehold (Lshld) Amusement Facilities Type Improvements:

This code is for the improvement only.

540 - Indoor Sports Facilities:

541 - Bowling.

542 - Skating.

Ice and roller rinks.

543 - YMCA or YWCA.

544 - Health/Fitness Spa.

545 - Swimming:

Indoor pools (natatorium - a building constructed for the purpose of housing a swimming pool and related equipment).

546 - Other Miscellaneous:

Tennis, Archery, Shooting, Pool Room, Billiards.

549 - Leasehold (Lshld) Indoor Sports Facilities Type Improvements:

This code is for the improvement only.

PROPERTY CLASSIFICATION - FINAL LAND USE CODING SYSTEM

500 - RECREATION/ENTERTAINMENT/AMUSEMENT

550 - Outdoor Sports Activities:

551 - Skiing:

Including sleeping and dining facilities but not to include ski facilities of resort complexes.

552 - Golf Courses:

Public golf courses with associated sports facilities and/or dining facilities.

553 - Country Clubs (membership golf courses):

Including sports and dining facilities.

554 - Swimming:

Outdoor pools.

555 - Riding Stables.

556 - Skating (outdoor).

Ice or roller rinks outdoors (may be covered).

557 - Other Outdoor Sports:

Golf Driving Ranges, Miniature Golf, Tennis, Batting Ranges, Shooting Ranges, etc.

559 - Leasehold (Lshld) Outdoor Sports Facilities Type Improvements:

This code is for the improvement only.

PROPERTY CLASSIFICATION - FINAL LAND USE CODING SYSTEM

500 - RECREATION/ENTERTAINMENT/AMUSEMENT

560 - Improved Beaches:

Bathing facilities, to include bath houses, parking facilities, etc.

570 - Marinas:

Includes docks and piers, boat storage facilities, repair shops, etc.

580 - Camps, Camping Facilities and Resorts:

581 - Camps for Groups (children and/or adults).

582 - Camping Facilities:

Includes parks with accommodations for tents, campers or travel trailers.

583 - Resort Complexes:

589 - Leasehold (Lshld) Camp, Camping Facilities and Resorts Type Improvements:

This code is for the improvement only.

590 - Parks:

591 - Playgrounds.

592 - Athletic Fields.

593 - Picnic Grounds.

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PROPERTY CLASSIFICATION

FINAL LAND USE CODING SYSTEM

COMMUNITY SERVICES PROPERTY

PROPERTY CLASSIFICATION - FINAL LAND USE CODING SYSTEM

600 - COMMUNITY SERVICES

605 - Community Services Parcel which also includes Leasehold Improvement(s):

This code is use to identify any Community Services parcel with an improvement of that type as-well-as Leasehold improvement(s) not owned by the property owner, but also occupying the tract. This code is for the owner of the primary structure(s) and the land. The Leasehold improvement must be on a separate record, use Sub-Group codes 619, 629 etc. to identify the specific Leasehold improvement type.

610 - Education:

611 - Library.

612 - School:

Includes Elementary and Secondary.

613 - Colleges and Universities.

614 - Special Schools and Institutions:

Physically or mentally handicapped, etc.

615 - Other Educational Facilities.

618 - Education Parking Lot (Paved).

619 - Leasehold (Lshld) Education Type Improvements:

This code is for the improvement only.

620 - Religious:

621 - Church.

622 - Church Parsonage/Rectory.

623 - Church School.

624 - Church Parking Lot (Paved).

629 - Leasehold (Lshld) Religious Type Improvements:

This code is for the improvement only.

PROPERTY CLASSIFICATION - FINAL LAND USE CODING SYSTEM

600 - COMMUNITY SERVICES

630 - Welfare:

631 - Orphanages.

632 - Benevolent and Moral Associations.

633 - Home for Aged/Elderly.

639 - Leasehold (Lshld) Welfare Type Improvements:

This code is for the improvement only.

640 - Health:

641 - Hospitals.

642 - Other Health Facilities.

643 - Assisted Living Facilities.

648 - Health Parking Lot (Paved).

649 - Leasehold (Lshld) Health Type Improvements:

This code is for the improvement only.

650 - Governmental Centers:

651 - Government Highway Garages:

Used for the storage and maintenance of highway equipment by any governmental jurisdiction. Includes the land surrounding which is part of the garage installation.

652 - Governmental Buildings:

Buildings and associated land owned by Federal, State, County, or City governments. Includes, Courthouses, Administrative Complexes', Town Halls, Federal and State Offices, etc.

PROPERTY CLASSIFICATION - FINAL LAND USE CODING SYSTEM

600 - COMMUNITY SERVICES

650 - Governmental Centers:

653 - Parking Lots:

Owned by Federal, State, County and City governments inclusive of land and appurtenant structures. Includes, open single level lots as-well-as multi-level parking garages found in business districts.

659 - Leasehold (Lshld) Governmental Centers Type Improvements:

This code is for the improvement only.

660 - Protection:

661 - Army, Navy, Air Force, Marine and Coast Guard Installations, Radar sites, etc.

662 - Police and Fire Protection, Electrical Signal Equipment and Other Facilities for Fire, Police, Civil Defense, etc.

669 - Leasehold (Lshld) Protection Type Improvements:

This code is for the improvement only.

670 - Correctional:

Includes prisons and jails owned by any governmental jurisdiction.

680 - Cultural and Recreational:

681 - Cultural Facilities.

682 - Recreational Facilities.

689 - Leasehold (Lshld) Cultural Type Improvements:

This code is for the improvement only.

PROPERTY CLASSIFICATION - FINAL LAND USE CODING SYSTEM

600 - COMMUNITY SERVICES

690 - Miscellaneous:

691 - Professional Associations.

692 - Roads, streets, highways, parkways, expressways, if
deeded as separate parcels.

693 - Indian Reservations.

694 - Animal Welfare.

695 - Cemeteries.

696 - Child Day-Care Facilities.

697 - ABC (Alcoholic Beverage Control) Stores.

699 - Leasehold (Lshld) Miscellaneous Type Improvements:

This code is for the improvement only.

RESERVED FOR FUTURE EXPANSION

DURHAM COUNTY

OFFICE OF TAX ADMINISTRATION

PROPERTY CLASSIFICATION

FINAL LAND USE CODING SYSTEM

INDUSTRIAL PROPERTY

PROPERTY CLASSIFICATION - FINAL LAND USE CODING SYSTEM

700 - INDUSTRIAL

705 - Industrial Parcel which also includes a Leasehold Improvement:

This code is use to identify any Industrial parcel with improvement(s) of that type as-well-as Leasehold improvement(s) not owned by the property owner, but also occupying the tract. This code is for the owner of the primary structure(s) and the land. The Leasehold improvement(s) must be on a separate record, use Sub-Group codes 719, 729 etc. to identify the specific Leasehold improvement type.

710 - Manufacturing and Processing:

711 - Environmental Science Facilities:

Environmental science is the science of the interactions between the physical, chemical, and biological components of the environment, including their effects on all types of organisms but more often refers to human impact on the environment.

712 - Materials Science Facilities:

Materials science is a multidisciplinary field focusing on functional solids, whether the function served is structural, electronic, thermal, chemical, magnetic, optical, or some combination of these. It uses those parts of chemistry and physics that deal with the properties of materials, but also includes a distinctive set of scientific techniques that probe materials structure.

713 - Information Technology and/or Telecommunication Facilities:

Science and technology of communications at a distance by electronic transmission of impulses, such as by telegraph, telephone, radio or television. It is the foundation for the Internet and all of the emerging activities surrounding the Internet's activities. Telecommunications is the transmission of information by wire, radio, optical cable, electromagnetic, or other means (e.g., electrical circuit boards, computer chips, telephone equipment, fiber optic, etc.).

PROPERTY CLASSIFICATION - FINAL LAND USE CODING SYSTEM

700 - INDUSTRIAL

710 - Manufacturing and Processing:

714 - Microelectronics/Nanotechnologies Facilities:

Nanotechnology comprises technological developments on the nanometer scale, single molecules and atoms, resulting in fundamentally new functionalities and properties unattainable at higher dimensions usually 0.1 to 100 nm. (One nanometer equals one thousandth of a micrometer or one millionth of a millimeter.) The term has sometimes been applied to microscopic technology. An interdisciplinary field including chemistry, physics, biology, medicine, engineering and many other fields.

715 - Pharmaceutical, Biopharmaceutical and/or Medical Devices Facilities:

The application of biological technology research to the development of pharmaceutical products that improve human health, animal health, and agriculture. Recombinant protein drugs, recombinant vaccines and monoclonal antibodies (for therapeutic roles).

716 - Biotechnology, Agricultural Biotechnology Facilities:

Biotechnology is technology based on biology, especially when used in agriculture, food science, and medicine.

717 - Chemicals Facilities:

Industrial and non-industrial production facilities.

718 - Miscellaneous Research Facilities.

719 - Leasehold (Lshld) Manufacturing and Processing Type Improvements:

This code is for the improvement only.

PROPERTY CLASSIFICATION - FINAL LAND USE CODING SYSTEM

700 - INDUSTRIAL

720 - Mining and Quarrying:

This group includes parcels used in or necessary adjunct to provisions of mining and quarrying, e.g., sand and gravel, limestone, trap rock (A dark-colored igneous rock of great weight and strength, including basalt, feldspar, etc.), salt, iron and titanium, talc, lead and zinc, gypsum, and other mining and quarrying.

729 - Leasehold (Lshld) Mining and Quarrying Type
Improvements:

This code is for the improvement only.

RESERVED FOR FUTURE EXPANSION

DURHAM COUNTY

OFFICE OF TAX ADMINISTRATION

PROPERTY CLASSIFICATION

FINAL LAND USE CODING SYSTEM

PUBLIC SERVICE PROPERTY

PROPERTY CLASSIFICATION - FINAL LAND USE CODING SYSTEM

800 - PUBLIC SERVICE

This category includes, but is not limited to, land that is used in or that is a necessary adjunct to the rendition of public-utility services. Thus, land occupied by a building used principally by a telephone company for accounting or customer-billing purpose should be coded in this class notwithstanding the fact that other property having the same characteristics but not used by a public-utility company would usually be classified as a commercial building. Similarly, land occupied by buildings in which is stored equipment used in rendering these public-utility services or in which those businesses garage or repair their motor vehicles should be classified as the appropriate public-service land and not as warehouse and garages, respectively.

810 - Electric and Gas:

This group includes all land used in the production, transmission and distribution of electricity and gas.

811 - Electric Power Generation Plant - Hydro.

812 - Electric Power Generation Plant - Coal Burning.

813 - Electric Power Generation Plant - Oil Burning.

814 - Electric Power Generation Plant - Nuclear.

815 - Electric Power Generation Plant - Gas Burning.

816 - Gas Generation Plant (any processing site engaged in the extraction of natural gas liquids from field gas, fractionation of mixed natural gas liquids to natural gas products, or both).

817 - Electric - Transmission and Distribution.

818 - Gas ----- Transmission and Distribution.

820 - Water:

821 - Flood Control:

This code should be used to designate land used for the accumulation, storage or diversion of water for flood control purposes only.

822 - Water Supply:

This code should be used to designate land used for the accumulation, storage, transmission or distribution of water for purposes other than flood control or production of electricity.

PROPERTY CLASSIFICATION - FINAL LAND USE CODING SYSTEM

800 - PUBLIC SERVICE

830 - Communication:

831 - Telephone.

832 - Telegraph.

833 - Radio.

834 - Television.

835 - Community-Antenna Television.

840 - Transportation:

841 - Motor Vehicle:

Land used in the rendition of transportation services by motor vehicle.

842 - Railroads.

843 - Reserved for Expansion.

844 - Air.

845 - Water:

This code should be used to designate land used for water transportation (Canals).

846 - Bridges, Tunnels and Subways.

847 - Pipelines.

PROPERTY CLASSIFICATION - FINAL LAND USE CODING SYSTEM

800 - PUBLIC SERVICE

850 - Waste Disposal:

851 - Solid Wastes.

852 - Landfills and Dumps.

853 - Sewage Treatment and Water Pollution Control.

854 - Air Pollution Control.

860 - Special Franchise Property:

861 - Electric and Gas.

862 - Water.

866 - Telephone.

867 - Miscellaneous.

868 - Pipelines

869 - Television

RESERVED FOR FUTURE EXPANSION

DURHAM COUNTY

OFFICE OF TAX ADMINISTRATION

PROPERTY CLASSIFICATION

FINAL LAND USE CODING SYSTEM

WILD, FORESTED, CONSERVATION LANDS, PUBLIC PARKS,
SPECIAL PROPERTY CLASSES (PRESENT-USE)

PROPERTY

PROPERTY CLASSIFICATION - FINAL LAND USE CODING SYSTEM

900 - WILD, FORESTED, CONSERVATION LANDS, PUBLIC PARKS AND SPECIAL
PROPERTY CLASSES

910 - Private Hunting and Fishing Clubs.

920 - Public Forest Lands:

921 - Federally Owned Forest Lands.

922 - State Owned Forest Lands.

930 - Public Parks:

931 - Federally-owned public parks, recreation areas, and
other multiple use.

932 - State-owned public parks, recreation areas, and other
multiple use.

933 - County ----- public parks and recreation areas.

934 - City/Town/Village - public parks and recreation areas.

940 - Other wild or conservation lands.

941 - Wetlands either privately or governmentally owned
subject to specific use restrictions.

942 - Wilderness Areas.

PROPERTY CLASSIFICATION - FINAL LAND USE CODING SYSTEM

900 - WILD, FORESTED, CONSERVATION LANDS, PUBLIC PARKS AND SPECIAL
PROPERTY CLASSES

990 - Present-Use Lands -- Inclusive of; Agricultural,
Horticultural, and Forest designated as special classes of
property under authority of the North Carolina Constitution.
Appraised, assessed and taxed as stipulated in G.S. 105-277.3
through 277.7. In general the land of qualifying owners is
appraised on the basis of "value-in-use" rather than "market
value" (value-in-exchange). Improvements (structures)
attached to these lands are appraised at "market value".

99010 - Present-Use -- Agricultural.

99020 - Present-Use -- Forestry.

99030 - Present-Use -- Horticultural.

RESERVED FOR FUTURE EXPANSION

DURHAM COUNTY

OFFICE OF TAX ADMINISTRATION

PROPERTY CLASSIFICATION

FINAL LAND USE CODING SYSTEM

ONE TAX

COMPUTER ASSISTED MASS APPRAISAL SYSTEM (CAMA
SYSTEM)

NOTE: PAGES WHICH FOLLOW INDICATE CODES AND ASSOCIATED
(25) CHARACTER DESCRIPTIONS USED BY OFFICE OF TAX
ADMINISTRATION CAMA SYSTEM. ALL PARCELS INCLUDE A
FINAL LAND USE CODE.

PROPERTY CLASSIFICATION - FINAL LAND USE CODING SYSTEM

ONE TAX - CAMA SYSTEM

100 *RESIDENTIAL*
105 RES/ W/ LEASEHOLD
110 RES/ YEAR-ROUND
111 RES/ 1-FAMILY
112 RES/ 2-FAMILY
113 RES/ 3-FAMILY
114 RES/ 4-FAMILY
119 RES/ HOMEOWNERS ASSOC IMP
120 RES/ CONDOMINIUM
121 RES/ CONDO-PUD W/ LAND
122 RES/ TOWNHOUSE W/ LAND
123 RES/ PATIO HOME W/ LAND
130 RES/ LSHLD IMPROV
133 RES/ LSHLD RES - GARAGE
140 RES/ RURAL RES W/ ACREAGE
150 RES/ ESTATE
160 RES/ SEASONAL
161 RES/ SEASONAL 1-FAMILY
170 RES/ MOBILE HOME
171 RES/ 1-MH OR MH SITE
172 RES/ 2-MH OR MH SITES
175 RES/ DWG + 1-MBL HM
176 RES/ DWG + 2-MBL HMS
180 RES/ MULTIPLE DWG'S
190 RES/ HISTORICAL

PROPERTY CLASSIFICATION - FINAL LAND USE CODING SYSTEM

ONE TAX - CAMA SYSTEM

200 *AGRICULTURAL*
205 AG/ W/ LEASEHOLD
210 AG/ YEAR-ROUND
211 AG/ 1-FAMILY
212 AG/ 2-FAMILY
213 AG/ 3-FAMILY
214 AG/ 4-FAMILY
220 AG/ LIVESTOCK & PRODUCTS
221 AG/ POULTRY & PRODUCTS
222 AG/ DAIRY PRODUCTS
223 AG/ BEEF-HOGS-ETC
224 AG/ SHEEP & WOOL
225 AG/ HONEY & BEESWAX
226 AG/ OTHER LIVESTOCK
230 AG/ FIELD CROPS
231 AG/ TOBACCO
240 AG/ TRUCK CROPS
250 AG/ ORCHARD-FRUITS-SP
251 AG/ APPLES-PEARS-ETC
252 AG/ GRAPE VINEYARDS
253 AG/ STRAWBERRIES ETC
257 AG/ FUR PRODUCTS
258 AG/ PHEASANTS-OTHER
259 AG/ FISH
260 AG/ SEASONAL
261 AG/ SEASONAL >= 10 ACRES
270 AG/ MOBILE HOME
271 AG/ 1-MH OR MH SITE
272 AG/ 2-MH OR MH SITES
275 AG/ DWG + 1-MBL HM
276 AG/ DWG + 2-MBL HMS
280 AG/ MULTIPLE DWG'S
290 AG/ LEASEHOLD IMPROVEMENT

PROPERTY CLASSIFICATION - FINAL LAND USE CODING SYSTEM

ONE TAX - CAMA SYSTEM

300 *VACANT LAND*
310 VAC RES/ < 10 ACRES
311 VAC RES/ LOTS-SML TRACTS
312 VAC RES/ W/ SML IMPROV
313 VAC RES/ WATER FRONT
314 VAC RES/ RURAL < 10 ACRES
315 VAC RES/ UNDERWATER LANDS
316 VAC RES/ WTR FR LD W/ IMP
317 VAC RES/ HOMEOWNERS ASSOC
318 VAC RES/ DEVELOPER
319 VAC RES/ W/ LEASEHOLD
320 VAC AG/ 10 ACRES OR >
321 VAC AG/ PART OF FARM
322 VAC AG/ ABANDONED
323 VAC AG/ TMBR 20 ACRES & >
324 VAC AG/ OTHER RURAL
325 VAC AG/ W/ NON-LVG IMPVS
329 VAC AG/ W/ LEASEHOLD
340 VACANT COMMERCIAL
347 VAC COM/ CONDO ASSOC
348 VAC COM/ DEVELOPER
349 VAC COM/ W/ LEASEHOLD
350 VACANT INDUSTRIAL
359 VAC IND/ W/ LEASEHOLD
360 VACANT COMMUNITY SERVICE
369 VAC COMM SVC/ W/ LSHLD
370 VACANT PUBLIC UTILITY
379 VAC PU/ W/ LEASEHOLD
380 VAC/ URBAN RENEWAL
385 VAC/CONSERVATION EASEMNT
390 VACANT PRIVATE UTILITY
391 VAC PRV UTL/ WELL SITE
392 VAC PRV UTL/ SEWAGE SITE

PROPERTY CLASSIFICATION - FINAL LAND USE CODING SYSTEM

ONE TAX - CAMA SYSTEM

400 *COMMERCIAL*
405 COM/ W/ LEASEHOLD
410 COM/ LIVING ACCOMM
411 COM/ APARTMENT-GARDEN
412 COM/ APARTMENT-HIGH RISE
413 COM/ APARTMENT-DWG CONV
414 COM/ HOTEL
415 COM/ MOTEL
416 COM/ MOBILE HOME PARK
417 COM/ CAMPS-COTTAGES
418 COM/ INNS-B&B-RM HOUSE
419 COM/ LEASEHOLD W/ ACCOMM
420 COM/ DINING ESTABLISHMNT
421 COM/ RESTAURANTS
422 COM/ DINERS & LUNCH
423 COM/ SNACK BARS
424 COM/ NIGHT CLUBS
425 COM/ BAR
426 COM/ FAST FOOD
429 COM/ DINING LEASEHOLD
430 COM/ MOTOR VEHICLE SVCS
431 COM/ AUTO DLR-SLS & SVC
432 COM/ SVC & GAS STATION
433 COM/ AUTO BODY-TIRE
434 COM/ AUTO CAR WASH
435 COM/ MANUAL CAR WASH
436 COM/ SELF-SER CAR WASH
437 COM/ PARKING GARAGE
438 COM/ PARKING LOTS
439 COM/ MOTOR VEH LEASEHOLD
440 COM/ WHSE-STORAGE
441 COM/ GAS-FUEL-OIL STG
442 COM/ BOT & NATURAL GAS
443 COM/ GRAIN ELEVATORS
444 COM/ LUMBER YRDS-SAWMLS
445 COM/ COAL YARDS
446 COM/ COLD STG FACILITIES
447 COM/ TRUCKING TERMINALS
448 COM/ PIERS-DOCK
449 COM/ DISTRIB LEASEHOLD
450 COM/ RETAIL SERVICES
451 COM/ REGIONAL SHOP CTRS
452 COM/ AREA SHOP CTRS
453 COM/ LRG RETAIL OUTLET
454 COM/ LRG RETAIL FOOD ST
455 COM/ DLRSHIP- SLS & SVC
456 COM/ CONV STORE W/ GAS
457 COM/ CONV STORE W/O GAS
459 COM/ RET SVS LEASEHOLD

PROPERTY CLASSIFICATION - FINAL LAND USE CODING SYSTEM

ONE TAX - CAMA SYSTEM

460 COM/ BANKS & OFFICES
461 COM/ STANDARD BANK
462 COM/ DRIVE-IN BANK
463 COM/ BANK W/ OFFICE
464 COM/ OFFICE BLDG
465 COM/ PROFESSIONAL BLDG
466 COM/ OFFICE CONDO
469 COM/ BANK & OFFICE LSHLD
470 COM/ MISC SERVICES
471 COM/ FUNERAL HOME
472 COM/ VET CLINIC
473 COM/ GREENHOUSES
474 COM/ MINI-WAREHOUSES
479 COM/ MISC SVC LEASEHOLD
480 COM/ MULTI-PURPOSE
481 COM/ DWNTWN ROW TYPE
482 COM/ DWNTWN ROW-DETACHED
483 COM/ CONVERTED RESIDENCE
484 COM/ 1-STY SGL OCCUPANT
485 COM/ 1-STY SMALL MULTI
486 COM/ MULTI-PURPOSE CONDO
489 COM/ MULTI-USE LEASEHOLD
490 COM/ HISTORICAL

PROPERTY CLASSIFICATION - FINAL LAND USE CODING SYSTEM

ONE TAX - CAMA SYSTEM

500 *REC/ENTERTAIN/ASUSEMNT*
505 REC/ W/ LEASEHOLD
510 REC/ ENTERTAIN ASMBLY
511 REC/ LEGITIMATE THEATER
512 REC/ MOTION PIC THEATER
513 REC/ DRIVE-IN THEATER
514 REC/ AUD & EXH HALLS
515 REC/ TV & RADIO STUDIO
519 REC/ REC & ENT LEASEHOLD
520 REC/ SPORTS ASSEMBLY
521 REC/ STAD-ARENA-FLD HSE
522 REC/ RACETRACKS
529 REC/ SPORTS ASMBLY LSHLD
530 REC/ AMUSEMENT FACILITIES
531 REC/ FAIRGROUNDS
532 REC/ AMUSEMENT PARK
533 REC/ GAME FARM
534 REC/ SOCIAL ORGANIZATIONS
539 REC/ AMUSMT FAC LEASEHOLD
540 REC/ INDOOR SPT FACILITY
541 REC/ BOWLING
542 REC/ INDOOR SKATING
543 REC/ YMCA OR YWCA
544 REC/ HEALTH SPA
545 REC/ INDOOR SWIMMING
546 REC/ OTHER MISC
549 REC/ INDR SPORT LEASEHOLD
550 REC/ OUTDOOR SPORT ACT
551 REC/ SKIING
552 REC/ GOLF COURSE
553 REC/ COUNTRY CLUB
554 REC/ OUTDOOR SWIMMING
555 REC/ RIDING STABLES
556 REC/ OUTDOOR SKATING
557 REC/ OTHER OUTDOOR SPORT
559 REC/ OUTDOOR SPT LSHLD
560 REC/ IMPROVED BEACHES
570 REC/ MARINAS
580 REC/ CAMPS-RESORTS
581 REC/ GROUP CAMPS
582 REC/ TENT-CAMPER CAMP
583 REC/ RESORT COMPLEX
589 REC/ CAMP IMPR LEASEHOLD
590 REC/ PARKS
591 REC/ PLAYGROUNDS
592 REC/ ATHLETIC FIELDS
593 REC/ PICNIC GROUNDS

PROPERTY CLASSIFICATION - FINAL LAND USE CODING SYSTEM

ONE TAX - CAMA SYSTEM

600 *COMMUNITY SERVICES*
605 COMM SVC/ W/ LEASEHOLD
610 COMM SVC/ EDUCATION
611 COMM SVC/ LIBRARY
612 COMM SVC/ SCHOOL
613 COMM SVC/ COLLEGE
614 COMM SVC/ SPECIAL SCHOOLS
615 COMM SVC/ OTHR EDUC FACIL
618 COMM SVC/ EDUC PARKING LT
619 COMM SVC/ EDUC LEASEHOLD
620 COMM SVC/ RELIGIOUS
621 COMM SVC/ CHURCH
622 COMM SVC/ CHURCH PARS-RET
623 COMM SVC/ CHURCH SCHOOL
624 COMM SVC/ CHURCH PK LOT
629 COMM SVC/ RELIGIOUS LSHLD
630 COMM SVC/ WELFARE
631 COMM SVC/ ORPHANAGES
632 COMM SVC/ BENE-MORAL ASSO
633 COMM SVC/ HOME FOR AGED
639 COMM SVC/ WELFARE LSHLD
640 COMM SVC/ HEALTH
641 COMM SVC/ HOSPITAL
642 COMM SVC/ OTHR HEALTH FAC
643 COMM SVS/ ASSISTED LVG
648 COMM SVC/ HLTH PARKING LT
649 COMM SVC/ HLTH LEASEHOLD
650 COMM SVC/ GOV CENTER
651 COMM SVC/ GOV HGWY GAR
652 COMM SVC/ GOV BLDGS
653 COMM SVC/ PARKING LOT
659 COMM SVC/ GOV LEASEHOLD
660 COMM SVC/ PROTECTION
661 COMM SVC/ MILITARY BASE
662 COMM SVC/ POLICE-FIRE
669 COMM SVC/ PROTECT LSHLD
670 COMM SVC/ CORRECTIONAL
680 COMM SVC/ CULTURAL & REC
681 COMM SVC/ CULTURAL FACIL
682 COMM SVC/ REC FACILITIES
689 COMM SVC/ CULTURAL LSHLD
690 COMM SVC/ MISC
691 COMM SVC/ PROF ASSOC
692 COMM SVC/ RDS-STR-PKWY
693 COMM SVC/ INDIAN RES
694 COMM SVC/ ANIMAL WELFARE
695 COMM SVC/ CEMETERIES
696 COMM SVC/ CHILD DAY-CARE
697 COMM SVC/ ABC STORES
699 COMM SVC/ MISC LEASEHOLD

PROPERTY CLASSIFICATION - FINAL LAND USE CODING SYSTEM

ONE TAX - CAMA SYSTEM

700 *INDUSTRIAL*
705 IND/ W/ LEASEHOLD
710 IND/ MANUF-PROCESSING
711 IND/ ENVIRONMENTAL SCI
712 IND/ MATERIALS SCIENCE
713 IND/ INFO TECH - TELCOMM
714 IND/ MICROELECTRONICS
715 IND/ PHARMACEUTICAL-HLTH
716 IND/ BIOTECH - BIOPHARM
717 IND/ CHEMICALS
718 IND/ MISC RESEARCH
719 IND/ MANUF LEASEHOLD
720 IND/ MINING & QUARRY
721 IND/ SAND & GRAVEL
722 IND/ LIMESTONE
723 IND/ TRAP ROCK
724 IND/ SALT
725 IND/ IRON & TITANIUM
726 IND/ TALC
727 IND/ LEAD & ZINC
728 IND/ GYPSUM
729 IND/ MINING LEASEHOLD

PROPERTY CLASSIFICATION - FINAL LAND USE CODING SYSTEM

ONE TAX - CAMA SYSTEM

800 *PUBLIC SERVICE*
810 PUBL SVC/ ELECTRIC & GAS
811 PUBL SVC/ ELEC PWR-HYDR
812 PUBL SVC/ ELEC PWR-COAL
813 PUBL SVC/ ELEC PWR-OIL
814 PUBL SVC/ ELEC PWR-NUCL
815 PUBL SVC/ ELEC PWR-GAS
816 PUBL SVC/ GAS GENERATE
817 PUBL SVC/ ELEC TRANSM
818 PUBL SVC/ GAS TRANSM
820 PUBL SVC/ WATER
821 PUBL SVC/ FLOOD CTRL
822 PUBL SVC/ WATER SUPPLY
830 PUBL SVC/ COMMUNICATION
831 PUBL SVC/ TELEPHONE
832 PUBL SVC/ TELEGRAPH
833 PUBL SVC/ RADIO
834 PUBL SVC/ TV NOT COMM
835 PUBL SVC/ TV COMM ANTENNA
840 PUBL SVC/ TRANSPORTATION
841 PUBL SVC/ MOTOR VEHICLE
842 PUBL SVC/ RAILROADS
844 PUBL SVC/ AIR
845 PUBL SVC/ WATER
846 PUBL SVC/ BRDG-TUN-SUBWY
847 PUBL SVC/ PIPELINES
850 PUBL SVC/ WASTE DISPOSAL
851 PUBL SVC/ SOLID WASTE
852 PUBL SVC/ LANDFILLS
853 PUBL SVC/ SEWER & WATER
854 PUBL SVC/ AIR POLL CNT
860 PUBL SVC/ SP FRANCHISE
861 PUBL SVC/ ELECTRIC & GAS
862 PUBL SVC/ WATER
866 PUBL SVC/ TELEPHONE
867 PUBL SVC/ MISCELLANEOUS
868 PUBL SVC/ PIPELINES
869 PUBL SVC/ TELEVISION

PROPERTY CLASSIFICATION - FINAL LAND USE CODING SYSTEM

ONE TAX - CAMA SYSTEM

900 *WILD-FRST-CONS LANDS*
910 WILD/ PRV HUNT & FISH
920 WILD/ PUBL FOREST LAND
921 WILD/ FDRL FOREST LAND
922 WILD/ STATE FOREST LAND
930 WILD/ PUBLIC PARKS
931 WILD/ FDRL PARKS & REC
932 WILD/ STATE PARKS & REC
933 WILD/ COUNTY PARKS & REC
934 WILD/ CITY PARKS & REC
940 WILD/ OTHER WILD LANDS
941 WILD/ WETLANDS
942 WILD/ WILDERNESS AREA

99010 PRESENT-USE/AGRICULTURAL
99020 PRESENT-USE/FORESTRY
99030 PRESENT-USE/HORTICULTURAL