

Property Classification Codes

Property Ownership Codes: What are they and how are they used?
How to Locate the Proper Property Type Classification Code

Agricultural
Residential
Vacant Land
Commercial
Recreation and Entertainment
Community Services
Industrial
Public Services
Wild, Forested, Conservation Lands and Public Parks

PROPERTY OWNERSHIP CODES: What are they and how are they used? Property Type Classification Codes were originally developed to describe the primary use of each parcel of real property on an assessment roll. They were not designed to describe the type of ownership of parcels. A need exists for ownership codes to describe association, condominium, cooperative and time-share ownerships. These kinds of ownership may exist in many classes of property, such as residential, commercial, recreation, etc. They may be found in various types of construction ranging from single detached units to high rise buildings to extended docking complexes. Rather than create duplicate codes for all property types where ownership can vary, ownership codes have been developed to be used with existing property type codes. The ownership codes should be used only for those properties meeting the following definitions. For those using the New York State Real Property System the ownership field is located with the property description data in field #30 "OWN" on the file content sheet. In the on-line systems the ownership field is located on the property description and location update screen.

There are four ownership codes:

- A - Association: The parcel is individually owned and, in addition, the owner of the parcel shares ownership with other members of the association in the ownership of common areas (i.e., land, lake frontage, docks, pools, tennis courts, etc.). The common areas should also have this code.
- C - Condominium: The property is held in condominium form of ownership. Typically a unit is individually owned, and an interest is owned in the land and in common improvements.
- P - Cooperative: The property is held in cooperative form of ownership. The unit and improvements are not individually owned. Individuals own shares in the corporation, which owns the entire property. The share defines the unit and its liabilities.
- T - Time Share: There are multiple owners of the property, each with the right to use a specific unit for a specific time period annually. Property not held in any of these forms of ownership requires no ownership code.

The following are examples of the use of the ownership code in conjunction with the property class codes:

A condominium located in a two-story building with eight units would be coded as a 411-C.

A single-family townhouse held in condominium form of ownership would be classified as a 210-C.

If the above townhouse was owned in fee simple in an association, it would be coded 210-A.

The use of these ownership codes negates the need for property class codes 412 (condominium) and 413 (cooperative). Properties presently classified in those categories must be reviewed and changed as appropriate.

HOW TO LOCATE THE PROPER PROPERTY TYPE CLASSIFICATION CODE

The New York State Office of Real Property Services (formerly Division of Equalization and Assessment) has developed a simple and uniform classification system to be used in assessment administration in New York State. The system of classification consists of numeric codes in nine categories. Each category is composed of divisions, indicated by the second digit, and subdivisions (where required), indicated by a third digit. The nine categories are:

- 100 - **Agricultural** - Property used for the production of crops or livestock.
- 200 - **Residential** - Property used for human habitation. Living accommodations such as hotels, motels, and apartments are in the Commercial category - 400.
- 300 - **Vacant Land** - Property that is not in use, is in temporary use, or lacks permanent improvement.
- 400 - **Commercial** - Property used for the sale of goods and/or services.
- 500 - **Recreation & Entertainment** - Property used by groups for recreation, amusement, or entertainment.
- 600 - **Community Services** - Property used for the well being of the community.
- 700 - **Industrial** - Property used for the production and fabrication of durable and nondurable man-made goods.
- 800 - **Public Services** - Property used to provide services to the general public.
- 900 - **Wild, Forested, Conservation Lands & Public Parks** - Reforested lands, preserves, and private hunting and fishing clubs.

Below is part of the coding structure in the Recreation and Entertainment Category. It demonstrates how to decide what code to use when a property is either clearly described or inadequately described.

- 500 - Recreation and Entertainment (Category)
- 530 - Amusement Facilities (Division)
- 531 - Fairgrounds (Subdivision)
- 532 - Amusement Parks (Subdivision)
- 533 - Game Farms (Subdivision)
- 534 - Social Organizations (Subdivision)

The number "0" has been reserved to fill in the coding structure where description of a property is inadequate to assign a code at the division level, subdivision level or where it was not necessary to establish a subdivision level. A Recreation and Entertainment facility that cannot be classified at a division level, should be coded "500" (category). An amusement facility that is not a fairground, amusement park, game farm, or a social organization should be coded "530" (division). A fairground should be coded "531" (subdivision).

100 - AGRICULTURAL

- 105 - Agricultural Vacant Land (Productive) Land used as part of an operating farm. It does not have living accommodations and cannot be specifically related to any of the other divisions in the agricultural category. Usually found when an operating farm is made up of a number of contiguous parcels.
- 110 - Livestock and Products
- 111 - Poultry and Poultry Products: Eggs, chickens, turkeys, ducks and geese
 - 112 - Dairy Products: milk, butter and cheese
 - 113 - Cattle, Calves, Hogs
 - 114 - Sheep and Wool
 - 115 - Honey and Beeswax
 - 116 - Other Livestock: Donkeys, goats
 - 117 - Horse Farms
- 120 - Field Crops: Potatoes, wheat, hay, dry beans, corn, oats, and other field crops.
- 129 - Acquired Development Rights Land for which development rights have been acquired by a governmental agency (e.g., certain agricultural lands in Suffolk County).
- 130 - Truck Crops - Mucklands: Muckland used to grow potatoes, sugar beets, onions, snap beans, tomatoes, cabbage, lettuce, cauliflower, sweet corn, celery, etc.
- 140 - Truck Crops - Not Mucklands: Nonmuckland used to grow onions, snap beans, tomatoes, cabbage, lettuce, cauliflower, sweet corn, celery, carrots, beets, peas, etc.
- 150 - Orchard Crops
- 151 - Apples, Pears, Peaches, Cherries, etc.
 - 152 - Vineyards
- 160 - Other Fruits: Strawberries, raspberries, dewberries, currants, etc.
- 170 - Nursery and Greenhouse: Buildings, greenhouses and land used for growing nursery stock, tree, flowers, hothouse plants, mushrooms, etc.
- 180 - Specialty Farms
- 181 - Fur Products: Mink, chinchilla, etc.
 - 182 - Pheasant, etc.
 - 183 - Aquatic: Oysterlands, fish and aquatic plants
 - 184 - Livestock: Deer, moose, llamas, buffalo, etc.
- 190 - Fish, Game and Wildlife Preserves

200 - RESIDENTIAL

- 210 - One Family Year-Round Residence: A one family dwelling constructed for year-round occupancy (adequate insulation, heating, etc.). NOTE: If not constructed for year-round occupancy, see code 260
- 220 - Two Family Year-Round Residence: A two family dwelling constructed for year-round occupancy.
- 230 - Three Family Year-Round Residence: A three family dwelling constructed for year-round occupancy.
- 240 - Rural Residence with Acreage: A year-round residence with 10 or more acres of land; it may have up to three year-round dwelling units.
- 241 - Primarily residential: also used in agricultural production
 - 242 - Recreational use
- 250 - Estate: A residential property of not less than 5 acres with a luxurious residence and auxiliary buildings.
- 260 - Seasonal Residences: Dwelling units generally used for seasonal occupancy; not constructed for year-round occupancy (inadequate insulation, heating, etc.). If the value of the land and timber exceeds the value of the seasonal dwelling, the property should be listed as forestland (see category 900). NOTE: If constructed for year-round occupancy, see code 210.
- 270 - Mobile Home: A portable structure built on a chassis and used as a permanent dwelling unit.
- 271 - Multiple Mobile Homes: More than one mobile home on one parcel of land; not a commercial enterprise.

280 - Multiple Residences: More than one residential dwelling on one parcel of land. May be a mixture of codes 210's, 220's, and 230's, or all one type.

300 - VACANT LAND

310 - Residential

311 - Residential Vacant Land: Vacant lots or acreage located in residential areas.

312 - Residential Land Including a Small Improvement (not used for living accommodations) Includes a private garage on a parcel of land separate from the residence. Does not include a small garage where space is being rented out (see code 439).

313 - Waterfront Vacant Lots: Land best suited for improvement for residential or seasonal purposes.

314 - Rural Vacant Lots of 10 Acres or Less Located in rural residential areas.

315 - Underwater Vacant Land: Underwater land, in a seasonal residential area, not owned by a governmental jurisdiction.

316 - Waterfront Vacant Land Including a Small Improvement (not used for living accommodations) Includes an improvement such as a dock, boathouse or storage shed situated on waterfront land.

320 - Rural

321 - Abandoned Agricultural Land: Nonproductive; not part of an operating farm.

322 - Residential Vacant Land Over 10 Acres Located in rural areas.

323 - Other Rural Vacant Lands: Waste lands, sand dunes, salt marshes, swamps, rocky areas, and woods and rush of noncommercial tree species not associated with forest lands.

330 - Vacant Land Located in Commercial Areas

331 - Commercial Vacant Land with Minor Improvements

340 - Vacant Land Located in Industrial Areas

341 - Industrial Vacant Land with Minor Improvements

350 - Urban Renewal or Slum Clearance: Vacant lots or acreage undergoing urban renewal or slum clearance; improvements must be abandoned.

380 - Public Utility Vacant Land Public utility company vacant land.

400 - COMMERCIAL

410 - Living Accommodations

411 - Apartments

414 - Hotel

415 - Motel

416 - Mobile Home Parks (trailer parks, trailer courts) The mobile homes are usually owner occupied but the land and facilities are rented or leased. (See code 270 for individual mobile homes.)

417 - Camps, Cottages, Bungalows: Usually rented on a seasonal basis.

418 - Inns, Lodges, Boarding and Rooming Houses, Tourist Homes, Fraternity and Sorority Houses: Sleeping accommodations with or without meals or kitchen privileges.

420 - Dining Establishments

421 - Restaurants: Facilities which serve full course meals with or without legal beverages.

422 - Diners and Luncheonettes: Usually year-round facilities with counter service and limited seating.

423 - Snack Bars, Drive-Ins, Ice Cream Bars: Usually seasonal, with window and/or car service, possibly limited counter service (e.g., A & W Root Beer, Tastee Freeze Ice Cream, etc.).

424 - Night Clubs: Facilities which feature an extensive menu, legal beverages and live entertainment.

425 - Bar: Facilities which serve only legal beverages, not food.

426 - Fast Food Franchises: Year-round, with counter service, limited menus and a drive-up window (e.g., McDonald's, Burger King, etc.).

430 - Motor Vehicle Services

431 - Auto Dealers - Sales and Service: Includes truck or farm machinery dealerships, auto or truck rental agencies, motor home sales and service facilities, etc.

432 - Service and Gas Stations: Sell gasoline and/or provide minor repairs and services.

433 - Auto Body, Tire Shops, Other Related Auto Sales: Specialized auto equipment and repair (e.g., Goodyear Tire Center, Firestone Stores, etc.).

434 - Automatic Car Wash: Car is pulled through a series of cleaning processes.

435 - Manual Car Wash: Car is driven into a stall; revolving brushes rotate around the car (semiautomatic).

436 - Self-Service Car Wash: Usually a multi stall structure featuring a car owner operated coin system with spray type hoses for washing and rinsing a car.

437 - Parking Garage: Usually a multistory structure with elevators and/or ramps, used mainly for car storage.

438 - Parking Lot: A commercial open parking lot for motor vehicles.

439 - Small Parking Garage: A garage with two or more stalls, usually found in a residential area, being rented for parking.

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, Sales Outlets

444 - Lumber Yards, Sawmills

445 - Coal Yards, Bins

446 - Cold Storage Facilities: Used for perishables, produce or other items.

447 - Trucking Terminals

448 - Piers, Wharves, Docks and Related Facilities

449 - Other Storage, Warehouse and Distribution Facilities

450 - Retail Services

451 - Regional Shopping Centers: Multi occupant facilities with ten or more stores, usually featuring a large department store or two, and ample paved parking.

452 - Area or Neighborhood Shopping Centers: Smaller shopping facilities which usually feature a junior department store, several other stores, and ample parking; may include a supermarket.

453 - Large Retail Outlets: These facilities are usually complemented by a large supermarket and have ample parking (e.g., Ames, K-mart, etc.).

454 - Large Retail Food Stores: These facilities usually belong to a chain and sell food and sundry items (e.g., Grand Union, Victory Markets, etc.).

455 - Dealerships - Sales and Service (other than auto with large sales operation) Boats (also refer to code 570), snowmobiles, garden equipment, etc.

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

470 - Miscellaneous Services

471 - Funeral Homes

472 - Dog Kennels, Veterinary Clinics

473 - Greenhouses

474 - Billboards

475 - Junkyards

- 480 - Multiple Use or Multipurpose: A building readily adaptable, with little physical change, for more than one use or purpose.
- 481 - Downtown Row Type (with common wall) Usually a two or three story older structure with retail sales/services on the first floor and offices and/or apartments on the upper floors; little or no on-site parking.
- 482 - Downtown Row Type (detached) The same type of use as in code 481, above, but this is a separate structure without party walls.
- 483 - Converted Residence: A building usually located in a residential area, which has been partially converted or adapted for office space (e.g., a doctor's or dentist's office with an apartment upstairs).
- 484 - One Story Small Structure: Usually a modern, one occupant, building adaptable for several uses (e.g., retail clothing store, small office, warehouse, pet shop, etc.).
- 485 - One Story Small Structure - Multi occupant: Usually partitioned for two or more occupants, such as a liquor store, drug store, and a laundromat; limited parking on site.
- 486 - Minimart: Combination snack bar, market and gas station.

500 - RECREATION AND ENTERTAINMENT

- 510 - Entertainment Assembly
- 511 - Legitimate Theaters: Used primarily for live presentations of the performing arts (opera, drama, musicals, symphonies, ballet, etc.).
- 512 - Motion Picture Theaters (excludes drive-in theaters)
- 513 - Drive-In Theaters
- 514 - Auditoriums, Exhibition and Exposition Halls
- 515 - Radio, T.V. and Motion Picture Studios
- 520 - Sports Assembly
- 521 - Stadiums, Arenas, Armories, Field Houses
- 522 - Racetracks: Used for auto, horse, motorcycle, go-cart, or drag racing.
- 530 - Amusement Facilities
- 531 - Fairgrounds
- 532 - Amusement Parks
- 533 - Game Farms
- 534 - Social Organizations: Elks, Moose, Eagles, and Veterans' Posts, etc., whose primary purpose is social activities for members.
- 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: Tennis courts, archery ranges, billiard centers, etc.
- 550 - Outdoor Sports Activities
- 551 - Skiing Centers: May include sleeping and dining facilities; not ski facilities of resort complexes.
- 552 - Public Golf Courses: May include other associated sports facilities and/or dining facilities.
- 553 - Private Golf Country Clubs: Includes those with other sports and dining facilities.
- 554 - Outdoor Swimming Pools
- 555 - Riding Stables
- 556 - Ice or Roller Skating Rinks (may be covered)
- 557 - Other Outdoor Sports: Driving ranges, miniature golf, tennis, baseball, batting ranges, polo fields, etc.

- 560 - Improved Beaches: Improvements include bath houses, parking facilities, etc.
- 570 - Marinas: Improvements include docks and piers, boat storage facilities, repair shops, etc.
- 580 - Camps, Camping Facilities and Resorts
 - 581 - Camps: Used by groups of children and/or adults.
 - 582 - Camping Facilities: Improved areas/parks with accommodations for tents, campers or travel trailers or RV's.
 - 583 - Resort Complexes: Dude ranches, resort hotels with sports facilities, etc.
- 590 - Parks
 - 591 - Playgrounds
 - 592 - Athletic Fields
 - 593 - Picnic Grounds

600 COMMUNITY SERVICES

- 610 - Education
 - 611 - Libraries
 - 612 - Schools: General, elementary and secondary.
 - 613 - Colleges and Universities
 - 614 - Special Schools and Institutions: Used for the physically or mentally impaired.
 - 615 - Other Educational Facilities
- 620 - Religious
- 630 - Welfare
 - 631 - Orphanages
 - 632 - Benevolent and Moral Associations
 - 633 - Homes for the Aged
- 640 - Health
 - 641 - Hospitals
 - 642 - All Other Health Facilities
- 650 - Government
 - 651 - Highway Garage: Used for the storage and maintenance of highway equipment by any governmental jurisdiction; includes associated land.
 - 652 - Office Building: Owned by any governmental jurisdiction; includes associated land.
 - 653 - Parking Lots: Owned by any governmental jurisdiction; includes land and appurtenant structures such as open single level lots as well as multilevel parking garages.
- 660 - Protection
 - 661 - Army, Navy, Air Force, Marine and Coast Guard Installations, Radar, etc.
 - 662 - Police and Fire Protection, Electrical Signal Equipment and Other Facilities for Fire, Police, Civil Defense, etc.
- 670 - Correctional: Used by any governmental jurisdiction for housing within the criminal justice system.
- 680 - Cultural and Recreational
 - 681 - Cultural Facilities: Museums, art galleries, etc.
 - 682 - Recreational Facilities: Nature trails, bike paths, etc.
- 690 - Miscellaneous
 - 691 - Professional Associations
 - 692 - Roads, Streets, Highways and Parkways, Express or Otherwise (if listed) Including Adjoining Land
 - 693 - Indian Reservations
 - 694 - Animal Welfare Shelters
 - 695 - Cemeteries

700 - INDUSTRIAL

A parcel including an office building on land located adjacent to or near an automobile assembly plant and used principally by the automobile manufacturer for its own offices should be coded as industrial under the appropriate division below. However, if such building is used principally by tenants leasing space therein, the parcel should be coded as commercial. Also, an office building used principally by an industrial concern but located remote from its manufacturing plant should be coded as commercial rather than industrial (e.g., office buildings in Manhattan occupied principally by industrial companies whose manufacturing activities are located elsewhere throughout the country). Parcels used for research aimed primarily at improving products should be coded as industrial, while parcels used for marketing research should be coded as commercial.

710 - Manufacturing and Processing

720 - Mining and Quarrying

721 - Sand and Gravel

722 - Limestone

723 - Trap Rock

724 - Salt

725 - Iron and Titanium

726 - Talc

727 - Lead and Zinc

728 - Gypsum

729 - Other

730 - Wells

731 - Oil - Natural Flow (for production)

732 - Oil - Forced Flow (for production)

733 - Gas (for production)

734 - Junk

735 - Water used for Oil Production

736 - Gas or Oil Storage Wells

740 - Pipelines: Pipelines, other than special franchise property, used to transport the materials listed.

741 - Gas

742 - Water

743 - Brine

744 - Petroleum Products

749 - Other

800 - PUBLIC SERVICES

This category includes, but is not limited to, parcels used in or as a necessary adjunct to the provision of public services.

810 - Electric and Gas: Includes all land used in the production, transmission and distribution of electricity and gas except special franchise property and land occupied by conduits through which users of electricity or gas receive the service.

811 - Electric Power Generation - Hydro

812 - Electric Power Generation - Coal Burning Plant

813 - Electric Power Generation - Oil Burning Plant

814 - Electric Power Generation - Nuclear Plant

815 - Electric Power Generation - Gas Burning Plant

816 - Gas Generation Plant

817 - Electric Transmission and Distribution

818 - Gas Transmission and Distribution

820 - Water

821 - Flood Control: Land and facilities used for the accumulation, storage or diversion of water for flood control purposes only.

822 - Water Supply: Land and facilities used for the accumulation and storage of potable water supplies: including reservoirs, dams, water supply wells, water towers, etc.

823 - Water Treatment Facilities

826 - Water Transmission - Improvements

827 - Water Transmission - Outside Plant

830 - Communication: Includes all telephone, telecommunications, telegraph, radio, television and CATV property.

831 - Telephone Facility: Telephone and telecommunications land, buildings, towers, antennae, etc., except cellular telephone towers - see 837.

832 - Telegraph

833 - Radio

834 - Television other than Community Antenna Television

835 - Community Antenna Television (CATV) Facility: CATV land, buildings, antennae, towers, etc.

836 - Telephone Outside Plant: Poles, wires, cable, etc.

837 - Cellular Telephone Towers

840 - Transportation

841 - Motor Vehicle: Land used in the provision of transportation services by motor vehicles (e.g., bus terminals, taxicab garages, truck terminals and warehouses, etc.). Does not include public highways, bridges, tunnels, subways and property used in the maintenance (except by persons providing transportation services), manufacture and sale of motor vehicles.

842 - Ceiling Railroad: Real property for which the State Board establishes the maximum taxable assessed value.

843 - Nonceiling Railroad

844 - Air

845 - Water: Land used for water transportation (e.g., canal).

846 - Bridges, Tunnels and Subways

847 - Pipelines: Pipelines used by utility companies for the transportation of petroleum products.

850 - Waste Disposal: Does not include facilities used exclusively for the disposal of waste from an industrial process, which should be coded as industrial property.

851 - Solid Wastes: Incinerators and waste compacting facilities. Does not include landfills and dumps (see code 852).

852 - Landfills and Dumps

853 - Sewage Treatment and Water Pollution Control

854 - Air Pollution Control

860 - Special Franchise Property: Real property for which the State Board establishes assessments.

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 and Regulation Station
 - 874 - Electric Power Generation Facility - Hydro
 - 875 - Electric Power Generation Facility - Fossil Fuel
 - 876 - Electric Power Generation Facility - Nuclear
 - 877 - Electric Power Generation Facility - Other Fuel
- 880 - Electric and Gas Transmission Facilities *
 - 882 - Electric Transmission Improvement
 - 883 - Gas Transmission Improvement
 - 884 - Electric Distribution - Outside Plant Property
 - 885 - Gas Distribution - Outside Plant Property

* Use of codes in the 870 and 880 sub-categories will be phased in, with the 810 sub-category eliminated from use for all assessment rolls completed in 2002.

900 - WILD, FORESTED, CONSERVATION LANDS AND PUBLIC PARKS

- 910 - Private Wild and Forest Lands except for Private Hunting and Fishing Clubs: This division includes all private lands which are associated with forest land areas that do not conform to any other property type classification, plus plantations and timber tracts having merchantable timber.
- 911 - Forest Land Under Section 480 of the Real Property Tax Law
- 912 - Forest Land Under Section 480-a of the Real Property Tax 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 Real Property Tax Law
 - 932 - State Owned Land Other Than Forest Preserve Covered Under Section 532-b, c, d, e, f, or g of the Real Property Tax Law
- 940 - Reforested Land and Other Related Conservation Purposes
 - 941 - State Owned Reforested Land Taxable Under Sections 534 and 536 of the Real Property Tax Law
 - 942 - County Owned Reforested Land
- 950 - Hudson River and Black River Regulating District 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 Governmentally 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 (Real Property Tax Law, Section 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 (Real Property Tax Law, Section 545)
 - 994 - Transition Assessments for Exempt State Owned Land (Real Property Tax Law, Section 545)