

## Property type classification codes

<p><b>100 – Agricultural</b></p> <p>105 Agricultural vacant land (productive)</p> <p>110 Livestock and products</p> <p>111 Poultry and poultry products: eggs, chickens, turkeys, ducks and geese</p> <p>112 Dairy products: milk, butter and cheese</p> <p>113 Cattle, calves, hogs</p> <p>114 Sheep and wool</p> <p>115 Honey and beeswax</p> <p>116 Other livestock: donkeys, goats</p> <p>117 Horse farms</p> <p>120 Field crops</p> <p>129 Acquired development rights</p> <p>130 Truck crops – mucklands</p> <p>140 Truck crops – not mucklands</p> <p>150 Orchard crops</p> <p>151 Apples, pears, peaches, cherries, etc.</p> <p>152 Vineyards</p> <p>160 Other fruits</p> <p>170 Nursery and greenhouse</p> <p>180 Specialty farms</p> <p>181 Fur products: mink, chinchilla, etc.</p> <p>182 Pheasant, etc.</p> <p>183 Aquatic: oyster lands, fish and aquatic plants</p> <p>184 Livestock: deer, moose, llamas, buffalo, etc.</p> <p>190 Fish, game and wildlife preserves</p>	<p><b>300 – Vacant land (continued)</b></p> <p>320 Rural</p> <p>321 Abandoned agricultural land</p> <p>322 Residential vacant land over 10 acres</p> <p>323 Other rural vacant lands</p> <p>330 Vacant land located in commercial areas</p> <p>331 Commercial vacant land with minor improvements</p> <p>340 Vacant land located in industrial areas</p> <p>341 Industrial vacant land with minor improvements</p> <p>350 Urban renewal or slum clearance</p> <p>351 Shell building – residential</p> <p>352 Shell building – commercial</p> <p>380 Public utility vacant land</p>	<p><b>400 – Commercial (continued)</b></p> <p>452 Area or neighborhood shopping centers</p> <p>453 Large retail outlets</p> <p>454 Large retail food stores</p> <p>455 Dealerships – sales and service (other than auto with large sales operation)</p> <p>456 Medium retail outlet</p> <p>457 Small retail outlet</p> <p>460 Banks and office buildings</p> <p>461 Standard bank – single occupant</p> <p>462 Drive-in branch bank</p> <p>463 Bank complex with office building</p> <p>464 Office building</p> <p>465 Professional building</p> <p>470 Miscellaneous services</p> <p>471 Funeral homes</p> <p>472 Dog kennels, veterinary clinics</p> <p>473 Greenhouses</p> <p>474 Billboards</p> <p>475 Junkyards</p> <p>480 Multiple use or multi-purpose</p> <p>481 Downtown row type (with common wall)</p> <p>482 Downtown row type (detached)</p> <p>483 Converted residence</p> <p>484 One story small structure</p> <p>485 One story small structure - multi-occupant</p> <p>486 Minimart</p>
<p><b>200 – Residential</b></p> <p>210 One family year-round residence <b>If not constructed for year-round occupancy, see code 260.</b></p> <p>215 One family year-round residence with accessory apartment</p> <p>220 Two family year-round residence</p> <p>230 Three family year-round residence</p> <p>240 Rural residence with acreage</p> <p>241 Primary residential, also used in agricultural production</p> <p>242 Recreational use</p> <p>250 Estate</p> <p>260 Seasonal residences <b>If constructed for year-round occupancy, see code 210.</b></p> <p>270 Mobile home</p> <p>271 Multiple mobile homes</p> <p>280 Residential</p> <p>281 Multiple residences</p> <p>283 Residence with incidental commercial use</p>	<p><b>400 – Commercial</b></p> <p>410 Living accommodations</p> <p>411 Apartments</p> <p>414 Hotel</p> <p>415 Motel</p> <p>416 Mobile home parks (trailer parks, trailer courts)</p> <p>417 Camps, cottages, bungalows</p> <p>418 Inns, lodges, boarding and rooming houses, tourist homes, fraternity and sorority houses</p> <p>420 Dining establishments</p> <p>421 Restaurants</p> <p>422 Diners and luncheonettes</p> <p>423 Snack bars, drive-ins, ice cream bars</p> <p>424 Night clubs</p> <p>425 Bar</p> <p>426 Fast food franchises</p> <p>430 Motor vehicle services</p> <p>431 Auto dealers – sales and service</p> <p>432 Service and gas stations</p> <p>433 Auto body, tire shops, other related auto sales</p> <p>434 Automatic car wash</p> <p>435 Manual car wash</p> <p>436 Self-service car wash</p> <p>437 Parking garage</p> <p>438 Parking lot</p> <p>439 Small parking garage</p> <p>440 Storage, warehouse and distribution facilities</p> <p>441 Fuel storage and distribution facilities</p> <p>442 Mini warehouse (self-storage)</p> <p>443 Grain and feed elevators, mixers, sales outlets</p> <p>444 Lumber yards, sawmills</p> <p>445 Coal yards, bins</p> <p>446 Cold storage facilities</p> <p>447 Trucking terminals</p> <p>448 Piers, wharves, docks and related facilities</p> <p>449 Other storage, warehouse and distribution facilities</p> <p>450 Retail services</p> <p>451 Regional shopping centers</p>	<p><b>500 – Recreation and entertainment</b></p> <p>510 Entertainment assembly</p> <p>511 Legitimate theaters</p> <p>512 Motion picture theaters (excludes drive-in theaters)</p> <p>513 Drive-in theaters</p> <p>514 Auditoriums, exhibition and exposition halls</p> <p>515 Radio, television and motion picture studios</p> <p>520 Sports assembly</p> <p>521 Stadiums, arenas, armories, field houses</p> <p>522 Racetracks</p> <p>530 Amusement facilities</p> <p>531 Fairgrounds</p> <p>532 Amusement parks</p> <p>533 Game farms</p> <p>534 Social organizations</p> <p>540 Indoor sports facilities</p> <p>541 Bowling centers</p> <p>542 Ice or roller skating rinks</p> <p>543 YMCA's, YWCA's, etc.</p> <p>544 Health spas</p> <p>545 Indoor swimming pools</p> <p>546 Other indoor sports</p> <p>550 Outdoor sports activities</p> <p>551 Skiing centers</p>
<p><b>300 – Vacant land</b></p> <p>310 Residential</p> <p>311 Residential vacant land</p> <p>312 Residential land including a small improvement <b>(Not used for living accommodations)</b></p> <p>314 Rural vacant lots of 10 acres or less</p> <p>315 Underwater vacant land</p>		

Property type classification codes (continued)

500 – Recreation and entertainment (continued)

- 552 Public golf courses
- 553 Private golf country clubs
- 554 Outdoor swimming pools
- 555 Riding stables
- 556 Ice or roller skating rinks (may be covered)
- 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 and universities
- 614 Special schools and institutions
- 615 Other educational facilities
- 620 Religious
- 630 Welfare
- 631 Orphanages
- 632 Benevolent and moral associations
- 633 Homes for the aged
- 640 Health
- 641 Hospitals
- 641 All other health facilities
- 650 Government
- 651 Highway garage
- 652 Office building
- 653 Parking lots
- 660 Protection
- 661 Army, Navy, Air Force, Marine and Coast Guard
- 662 Police and fire protection, electrical signal
- 670 Correctional
- 680 Cultural and recreational
- 681 Cultural facilities
- 682 Recreational facilities
- 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

- 710 Manufacturing and processing
- 712 High-tech – manufacturing and processing
- 714 Light industrial– manufacturing and processing
- 715 Heavy manufacturing and processing
- 720 Mining and quarrying
- 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 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 television
- 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 treatment and water pollution control
- 854 Air pollution control
- 860 Special franchise property
- 861 Electric and gas
- 862 Water

800 – Public services (continued)

- 866 Telephone
- 867 Miscellaneous
- 868 Pipelines
- 869 Television
- 870 Electric and gas
- 871 Electric and gas facilities
- 872 Electric substation
- Electric power generation facilities
- 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
- 878 Electric power generation facility - solar
- 879 Electric power generation facility - wind
- 880 Electric and gas transmission and distribution
- 882 Electric transmission improvement
- 883 Gas transmission improvement
- 884 Electric distribution – outside plant property
- 885 Gas distribution - outside plant property

900 – Wild, forested, conservation lands and public parks

- 910 Private wild and forest lands except for private hunting and fishing clubs
- 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-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, or 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)