

**Property type classification codes**

<p><b>100 – Agricultural</b>          105 Agricultural vacant land (productive)          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          129 Acquired development rights          130 Truck crops – mucklands          140 Truck crops – not mucklands          150 Orchard crops          151 Apples, pears, peaches, cherries, etc.          152 Vineyards          160 Other fruits          170 Nursery and greenhouse          180 Specialty farms          181 Fur products: mink, chinchilla, etc.          182 Pheasant, etc.          183 Aquatic: oyster lands, fish and aquatic plants          184 Livestock: deer, moose, llamas, buffalo, etc.          190 Fish, game and wildlife preserves</p>	<p><b>300 – Vacant land (continued)</b>          320 Rural          321 Abandoned agricultural land          322 Residential vacant land over 10 acres          323 Other rural vacant 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          351 Shell building – residential          352 Shell building – commercial          380 Public utility vacant land</p>	<p><b>400 – Commercial (continued)</b>          452 Area or neighborhood shopping centers          453 Large retail outlets          454 Large retail food stores          455 Dealerships – sales and service (other than auto with large sales operation)          456 Medium retail outlet          457 Small retail outlet          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 multi-purpose          481 Downtown row type (with common wall)          482 Downtown row type (detached)          483 Converted residence          484 One story small structure          485 One story small structure - multi-occupant          486 Minimart</p>
<p><b>200 – Residential</b>          210 One family year-round residence              <b>If not constructed for year-round occupancy, see code 260.</b>          215 One family year-round residence with accessory apartment          220 Two family year-round residence          230 Three family year-round residence          240 Rural residence with acreage          241 Primary residential, also used in agricultural production          242 Recreational use          250 Estate          260 Seasonal residences              <b>If constructed for year-round occupancy, see code 210.</b>          270 Mobile home          271 Multiple mobile homes          280 Residential          281 Multiple residences          283 Residence with incidental commercial use</p>	<p><b>400 – Commercial</b>          410 Living accommodations          411 Apartments          414 Hotel          415 Motel          416 Mobile home parks (trailer parks, trailer courts)          417 Camps, cottages, bungalows          418 Inns, lodges, boarding and rooming houses, tourist homes, fraternity and sorority houses          420 Dining establishments          421 Restaurants          422 Diners and luncheonettes          423 Snack bars, drive-ins, ice cream bars          424 Night clubs          425 Bar          426 Fast food franchises          430 Motor vehicle services          431 Auto dealers – sales and service          432 Service and gas stations          433 Auto body, tire shops, other related auto sales          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 and distribution facilities          441 Fuel storage and distribution facilities          442 Mini warehouse (self-storage)          443 Grain and feed elevators, mixers, sales outlets          444 Lumber yards, sawmills          445 Coal yards, bins          446 Cold storage facilities          447 Trucking terminals          448 Piers, wharves, docks and related facilities          449 Other storage, warehouse and distribution facilities          450 Retail services          451 Regional shopping centers</p>	<p><b>500 – Recreation and entertainment</b>          510 Entertainment assembly          511 Legitimate theaters          512 Motion picture theaters (excludes drive-in theaters)          513 Drive-in theaters          514 Auditoriums, exhibition and exposition halls          515 Radio, television and 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</p>
<p><b>300 – Vacant land</b>          310 Residential          311 Residential vacant land          312 Residential land including a small improvement              <b>(Not used for living accommodations)</b>          314 Rural vacant lots of 10 acres or less          315 Underwater vacant land</p>		

## Property type classification codes (continued)

<p><b>500 – Recreation and entertainment (continued)</b></p> <p>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</p>	<p><b>700 – Industrial</b></p> <p>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</p>	<p><b>800 – Public services (continued)</b></p> <p>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  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</p>
<p><b>600 – Community services</b></p> <p>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  642 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</p>	<p><b>800 – Public services</b></p> <p>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</p>	<p><b>900 – Wild, forested, conservation lands and public parks</b></p> <p>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)</p>