



**REAL PROPERTY CLASSIFICATION CODES
AS SPECIFIED BY NYS BOARD OF EQUALIZATION & ASSESSMENT**

<u>CODE NUMBER</u>	<u>DESCRIPTION OF USE</u>	<u>CODE NUMBER</u>	<u>DESCRIPTION OF USE</u>
100-199	AGRICULTURAL	400-499	COMMERCIAL PROPERTIES
105	VACANT PRODUCTIVE	410-419	LIVING ACCOMMODATIONS
106-116	LIVESTOCK & LIVESTOCK PRODUCTS	411	APARTMENT HOUSE 4 UNITS OR MORE
120	FIELD CROPS	412	SINGLE FAMILY CONDO UNIT
130	TRUCK CROPS ON MUCK LAND	413	COOPERATIVE APARTMENT HOUSE
140	TRUCK CROPS	414	HOTEL
150-159	ORCHARDS	415	MOTEL
160	OTHER FRUIT CROPS	416	MOBILE HOME PARK
170	NURSERY OR GREENHOUSE	417	CAMPS, COTTAGES OR BUNGALOWS
180-189	SPECIALTY FARMS	418	INN, TOURIST OR ROOMING HOUSE
190	FISH & GAME PRESERVES	420-425	DINING ESTABLISHMENTS
200-299	RESIDENTIAL (NON COMMERCIAL)	421	RESTAURANT
210	SINGLE FAMILY YEAR ROUND RESIDENCE	422	DINNER
220	TWO FAMILY YEAR ROUND RESIDENCE	423	SNACK BAR
230	THREE FAMILY YEAR ROUND RESIDENCE	424	NIGHT CLUB
240	RURAL RESIDENCE WITH ACREAGE	425	BAR
250	ESTATE	426	FAST FOOD
260	SEASONAL COTTAGE OR CAMP	430-439	AUTO SERVICE
270	MOBILE HOME ON SINGLE LOT	431	AUTO DEALERSHIP
271	MULTIPLE MOBILE HOMES ON ONE LOT	432	GAS STATION
280	MULTIPLE RESIDENCES ON SINGLE LOT	433	AUTO BODY OR TIRE SHOP
412	SINGLE FAMILY CONDOMINIUM UNIT	434-436	CAR WASH
300-350	NON AGRICULTURAL VACANT LAND	437	PARKING GARAGE
310-311	LOT FOR RESIDENTIAL USE	438	PARKING LOT
312	RESIDENTIAL WITH SMALL IMPROVEMENT	439	SMALL COMMERCIAL PARKING GARAGE
313	WATER FRONT LOT	440-449	STORAGE OR WAREHOUSE
314	RURAL LOTS 10 ACRES OR MORE	441	GASOLINE OR FUEL
315	LAND PRESENTLY UNDER WATER	442	NATURAL GAS
320	RURAL VACANT LAND	443	GRAIN
321	ABANDONED AGRICULTURAL	444	LUMBER
322	RESIDENTIAL OVER 10 ACRES	445	COAL
323	OTHER	446	COLD STORAGE
330	LOT FOR COMMERCIAL USE	447	TRUCKING TERMINALS
340	LOT FOR INDUSTRIAL USE	448	PIERS, WHARVES, DOCKS
350	URBAN RENEWAL CLEARANCE	449	MISCELLANEOUS



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450-469	RETAIL SERVICES	600-699	COMMUNITY SERVICES
451	REGIONAL SHOPPING CENTER	610-615	EDUCATION
452	NEIGHBORHOOD SHOPPING CENTER	611	LIBRARY
453	LARGE RETAIL OUTLET	612	SCHOOL
454	SUPERMARKET	613	COLLEGE OR UNIVERSITY
455	DEALERSHIPS SALES & SERVICE	614	SPECIAL SCHOOLS OR INSTITUTIONS
460-463	BANKS OR BANK OFFICES	615	MISCELLANEOUS EDUCATIONAL
464	OFFICE BUILDING		
465	PROFESSIONAL OFFICE BUILDING	620	CHURCH OR RELIGIOUS ORGANIZATION
470-475	MISCELLANEOUS SERVICES	631	ORPHANAGE
471	FUNERAL HOME	632	BENEVOLENT OR MORAL ASSOCIATIONS
472	DOG KENNEL OR VETERINARY CLINIC	633	HOME FOR AGED
473	GREENHOUSE	640	HEALTH CARE FACILITY
474	BILLBOARD	641	HOSPITAL
480-485	MULTIPLE USE OR MULTI-PURPOSE BUILDING	642	MISCELLANEOUS HEALTH CARE
481	DOWNTOWN ROW TYPE WITH COMMON WALL	650-653	GOVERNMENTAL OFFICES
482	DOWNTOWN ROW TYPE DETACHED	651	HIGHWAY EQUIPMENT GARAGES
483	PARTIALLY USED FOR RESIDENTIAL	660-661	ARMED FORCES FACILITY
484	ONE STORY SMALL BLDG W/SINGLE OCCUPANT	662	POLICE, FIRE OR CIVIL DEFENSE
485	ONE STORY SMALL BUILDING W/MULTIPLE OCCUPANTS	670	CORRECTIONAL FACILITY
500-599	RECREATIONAL & ENTERTAINMENT	680-682	CULTURAL FACILITY OR MUSEUM
510-529	ENTERTAINMENT & SPORTS ASSEMBLY	690	MISCELLANEOUS HEALTH CARE
511	LEGITIMATE THEATERS	691	PROFESSIONAL ASSOCIATION
512	MOVIE THEATER	694	ANIMAL SHELTER
513	DRIVE-IN THEATER	695	CEMETERY
514	AUDITORIUMS & EXHIBITION HALLS	700-750	INDUSTRIAL PROPERTIES
515	RADIO OR TV STATION	710	MANUFACTURING AND PROCESSING
521	SPORTS STADIUM	720-729	MINING & QUARRYING
522	RACETRACK	721	SAND & GRAVEL
532	AMUSEMENT PARK	730-735	WELLS
534	SOCIAL ORGANIZATIONS	731-32	OIL
540-549	INDOOR SPORTS FACILITY	733	NATURAL GAS
541	BOWLING ALLEY		
542	SKATING RINK		
543	YMCA OR YWCA		
544	HEALTH CLUB		
545	SWIMMING POOL		
546	OTHER		



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550-589	OUTDOOR SPORTS FACILITY	860-869	SPECIAL FRANCHISE
551	SKIING CENTER	861	ELECTRIC & GAS
552	GOLF COURSE	862	WATER
553	COUNTRY CLUB	866	TELEPHONE
554	SWIMMING	868	PIPELINES
555	RIDING STABLES	869	TELEVISION
556	SKATING	900-979	CONSERVATION LAND
557	OTHER	910	PRIVATE FOREST
560	IMPROVED BEACH	930	STATE OWNED FOREST
570	MARINA	960-965	PUBLIC PARKS
580-582	CAMPING	961	STATE OWNED
583	RESORT COMPLEXES	962	COUNTY OWNED
590-595	PUBLIC PARKS	963	CITY, TOWN OR VILLAGE OWNED
591	PLAYGROUNDS		
592	ATHLETIC FIELD		
800-899	PUBLIC SERVICES		
810-819	ELECTRIC & GAS PRODUCTION & DISTRIBUTION		
820	WATER DISTRIBUTION		
821	FLOOD CONTROL		
822	PUBLIC WATER SUPPLY		
830-835	COMMUNICATIONS		
840-849	TRANSPORTATION		
841	BUS TERMINALS		
844	AIR TERMINALS		
850-853	WASTE DISPOSAL		
854	AIR POLLUTION CONTROL		