



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	AGRICULTURAL	200	RESIDENTIAL
105	AGRICULTURAL VACANT LAND (PRODUCTIVE)	242	RECREATIONAL USE
110	LIVESTOCK AND PRODUCTS	250	ESTATE
111	POULTRY AND POULTRY PRODUCTS: EGGS, CHICKENS, TURKEYS, DUCKS, AND GEESE	260	SEASONAL RESIDENCES
112	DAIRY PRODUCTS: MILK, BUTTER AND CHEESE	270	MOBILE HOME
113	CATTLE, CALVES, HOGS	270	MOBILE HOME
114	SHEEP AND WOOL	271	MULTIPLE MOBILE HOMES
115	HONEY AND BEESWAX	280	RESIDENTIAL
116	OTHER LIVESTOCK: DONKEYS, GOATS	281	MULTIPLE RESIDENCES
117	HORSE FARMS	283	RESIDENCE WITH INCIDENTAL COMMERCIAL USE
120	FIELD CROPS	300	VACANT LAND
129	ACQUIRED DEVELOPMENT RIGHTS	310	RESIDENTIAL
130	TRUCK CROPS - MUCKLANDS	311	RESIDENTIAL VACANT LAND
140	TRUCK CROPS – NOT MUCKLANDS	312	RESIDENTIAL LAND INCLUDING A SMALL IMPROVEMENT (NOT USED FOR LIVING ACCOMMODATIONS)
150	ORCHARD CROPS		
151	APPLES, PEARS, PEACHES, CHERRIES, ETC.	314	RURAL VACANT LOTS OF 10 ACRES OR LESS
152	VINEYARDS		
160	OTHER FRUITS	315	UNDERWATER VACANT LAND
170	NURSERY AND GREENHOUSE	320	RURAL
180	SPECIALTY FARMS	321	ABANDONED AGRICULTURAL LAND
181	FUR PRODUCTS: MINK, CHINCHILLA, ETC.	322	RESIDENTIAL VACANT LAND OVER 10 ACRES
182	PHEASANT, ETC.	323	OTHER RURAL VACANT LANDS
183	AQUATIC: OYSTER LANDS, FISH AND AQUATIC PLANTS	330	VACANT LAND LOCATED IN COMMERCIAL AREAS
184	LIVESTOCK: DEER, MOOSE, LLAMAS, BUFFALO, ETC.	331	COMMERCIAL VACANT LAND WITH MINOR IMPROVEMENTS
190	FISH, GAME AND WILDLIFE PRESERVES	340	VACANT LAND LOCATED IN INDUSTRIAL AREAS
200	RESIDENTIAL		
210	ONE FAMILY YEAR-ROUND RESIDENCE		
215	ONE FAMILY YEAR-ROUND RESIDENCE WITH ACCESSORY APARTMENT	341	INDUSTRIAL VACANT LAND WITH MINOR IMPROVEMENTS
220	TWO FAMILY YEAR-ROUND RESIDENCE	350	URBAN RENEWAL OR SLUM CLEARANCE
230	THREE FAMILY YEAR-ROUND RESIDENCE	351	SHELL BUILDING - RESIDENTIAL
240	RURAL RESIDENCE WITH ACREAGE	352	SHELL BUILDING - COMMERCIAL
241	PRIMARY RESIDENTIAL, ALSO USED IN AGRICULTURAL PRODUCTION	380	PUBLIC UTILITY VACANT LAND



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400	COMMERCIAL	400	COMMERCIAL
410	LIVING ACCOMMODATIONS	449	OTHER STORAGE, WAREHOUSE AND DISTRIBUTION FACILITIES
411	APARTMENTS	450	RETAIL SERVICES
414	HOTEL	451	REGIONAL SHOPPING CENTERS
415	MOTEL	452	AREA OR NEIGHBORHOOD SHOPPING CENTERS
416	MOBILE HOME PARKS (TRAILER PARKS, TRAILER COURTS)	453	LARGE RETAIL OUTLETS
417	CAMPS, COTTAGES, BUNGALOWS	454	LARGE RETAIL FOOD STORES
418	INNS, LODGES, BOARDING AND ROOMING HOUSES, TOURIST HOMES, FRATERNITY AND SORORITY HOUSES	455	DEALERSHIPS – SALES AND SERVICE (OTHER THAN AUTO WITH LARGE SALES OPERATION)
420	DINING ESTABLISHMENTS	456	MEDIUM RETAIL OUTLET
421	RESTAURANTS	457	SMALL RETAIL OUTLET
422	DINERS AND LUNCHEONETTES	460	BANKS AND OFFICE BUILDINGS
423	SNACK BARS, DRIVE-INS, ICE CREAM BARS	461	STANDARD BANK – SINGLE OCCUPANT
424	NIGHT CLUBS	462	DRIVE-IN BRANCH BANK
425	BAR	463	BANK COMPLEX WITH OFFICE BUILDING
426	FAST FOOD FRANCHISES	464	OFFICE BUILDING
430	MOTOR VEHICLE SERVICES	465	PROFESSIONAL BUILDING
431	AUTO DEALERS – SALES AND SERVICE	470	MISCELLANEOUS SERVICES
432	SERVICE AND GAS STATIONS	471	FUNERAL HOMES
433	AUTO BODY, TIRE SHOPS, OTHER RELATED AUTO SALES	472	DOG KENNELS, VETERINARY CLINICS
434	AUTOMATIC CAR WASH	473	GREENHOUSES
435	MANUAL CAR WASH	474	BILLBOARDS
436	SELF-SERVICE CAR WASH	475	JUNKYARDS
437	PARKING GARAGE	480	MULTIPLE USE OR MULTI-PURPOSE
438	PARKING LOT	481	DOWNTOWN ROW TYPE (WITH COMMON WALL)
439	SMALL PARKING GARAGE	482	DOWNTOWN ROW TYPE (DETACHED)
440	STORAGE, WAREHOUSE AND DISTRIBUTION FACILITIES	483	CONVERTED RESIDENCE
441	FUEL STORAGE AND DISTRIBUTION FACILITIES	484	ONE STORY SMALL STRUCTURE
442	MINI WAREHOUSE (SELF-STORAGE)	485	ONE STORY SMALL STRUCTURE – MULTI-OCCUPANT
443	GRAIN AND FEED ELEVATORS, MIXERS, SALES OUTLETS	486	MINIMART
444	LUMBER YARDS, SAWMILLS		
445	COAL YARDS, BINS		
446	COLD STORAGE FACILITIES		
447	TRUCKING TERMINALS		
448	PIERS, WHARVES, DOCKS AND RELATED FACILITIES		



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500	RECREATION AND ENTERTAINMENT	500	RECREATION AND ENTERTAINMENT
510	ENTERTAINMENT ASSEMBLY	570	MARINAS
511	LEGITIMATE THEATERS	580	CAMPS, CAMPING FACILITIES AND RESORTS
512	MOTION PICTURE THEATERS (EXCLUDES	581	CAMPS
513	DRIVE-IN THEATERS	582	CAMPING FACILITIES
514	AUDITORIUMS, EXHIBITION AND EXPOSITION HALLS	583	RESORT COMPLEXES
515	RADIO, TELEVISION AND MOTION PICTURE STUDIOS	590	PARKS
520	SPORTS ASSEMBLY	591	PLAYGROUNDS
521	STADIUMS, ARENAS, ARMORIES, FIELD HOUSES	592	ATHLETIC FIELDS
522	RACETRACKS	593	PICNIC GROUNDS
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		
552	PUBLIC GOLF COURSES		
553	PRIVATE GOLF COUNTRY CLUBS		
554	OUTDOOR SWIMMING POOLS		
555	RIDING STABLES		
556	ICE OR ROLLER SKING RINKS (MAY BE COVERED)		
557	OTHER OUTDOOR SPORTS		
560	IMPROVED BEACHES		



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600	COMMUNITY SERVICES	700	INDUSTRIAL
610	EDUCATION	710	MANUFACTURING AND PROCESSING
611	LIBRARIES	712	HIGH-TECH – MANUFACTURING AND PROCESSING
612	SCHOOLS	714	LIGHT INDUSTRIAL – MANUFACTURING AND PROCESSING
613	COLLEGES AND UNIVERSITIES	715	HEAVY MANUFACTURING AND PROCESSING
614	SPECIAL SCHOOLS AND INSTITUTIONS	720	MINING AND QUARRYING
615	OTHER EDUCATIONAL FACILITIES	730	WELLS
620	RELIGIOUS	731	OIL – NATURAL FLOW (FOR PRODUCTION)
630	WELFARE	732	OIL – FORCED FLOW (FOR PRODUCTION)
631	ORPHANAGES	733	GAS (FOR PRODUCTION)
632	BENEVOLENT AND MORAL ASSOCIATIONS	734	JUNK
633	HOMES FOR THE AGED	735	WATER USED FOR OIL PRODUCTION
640	HEALTH	736	GAS OR OIL STORAGE WELLS
641	HOSPITALS	740	INDUSTRIAL PRODUCT PIPELINES
642	ALL OTHER HEALTH FACILITIES	741	GAS
650	GOVERNMENT	742	WATER
651	HIGHWAY GARAGE	743	BRINE
652	OFFICE BUILDING	744	PETROLEUM PRODUCTS
653	PARKING LOTS	749	OTHER
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		



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800	PUBLIC SERVICES	800	PUBLIC SERVICES
820	WATER	871	ELECTRIC AND GAS FACILITIES
821	FLOOD CONTROL	872	ELECTRIC SUBSTATION ELECTIC POWER GENERATION FACILITIES
822	WATER SUPPLY	873	GAS MEASURING AND REGULATION STATION
823	WATER TREATMENT FACILITIES	874	ELECTRIC POWER GENERATION FACILITY – HYDRO
826	WATER TRANSMISSION - IMPROVEMENTS	875	ELECTRIC POWER GENERATION FACILITY – FOSSIL FUEL
827	WATER TRANSMISSION – OUTSIDE PLANT	876	ELECTRIC POWER GENERATION FACILITY - NUCLEAR
830	COMMUNICATION	877	ELECTRIC POWER GENERATION FACILITY – OTHER FUEL
831	TELEPHONE	878	ELECTRIC POWER GENERATION FACILITY - SOLAR
832	TELEGRAH	879	ELECTRIC POWER GENERATION FACILITY - WIND
833	RADIO	880	ELECTRIC AND GAS TRANSMISSION AND DISTRIBUTION
834	TELEVISION OTHER THAN COMMUNITY ANTENNA TELEVISION	882	ELECTRIC TRANSMISSION IMPROVEMENT
835	COMMUNITY ANTENNA TELEVISION	883	GAS TRANSMISSION IMPROVEMENT
836	TELEPHONE OUTSIDE PLANT	884	ELECTRIC DISTRIBUTION – OUTSIDE PLANT PROPERTY
837	CELLULAR TELEPHONE TOWERS	885	GAS DISTRIBUTION – OUTSIDE PLANT PROPERTY
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		
866	TELEPHONE		
867	MISCELLANEOUS		
868	PIPELINES		
869	TELEVISION		
870	ELECTRIC AND GAS		



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900	WILD, FORESTED, CONSERVATION LANDS AND PUBLIC PARKS	900	WILD, FORESTED, CONSERVATION LANDS AND PUBLIC PARKS
910	PRIVATE WILD AND FOREST LANDS EXCEPT FOR PRIVATE HUNTING AND FISHING CLUBS	993	TRANSITION ASSESSMENTS FOR TAXABLE STATE-OWNED LAND (REAL PROPERTY TAX LAW, SECTION 545)
911	FOREST LAND UNDER SECTION 480 OF THE REAL PROPERTY TAX LAW	994	TRANSITION ASSESSMENTS FOR EXEMPT STATE-OWNED LAND (REAL PROPERTY TAX LAW, SECTION 545)
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	<u>CODE LETTER</u>	<u>OWNERSHIP AND WATERFRONT CODES</u>
941	STATE-OWNED REFORESTED LAND TAXABLE UNDER SECTIONS 534 AND 536 OF THE REAL PROPERTY TAX LAW	A	ASSOCIATION WITHOUT WATERFRONT
942	COUNTY-OWNED REFORESTED LAND	B	ASSOCIATION WITH WATERFRONT
950	HUDSON RIVER-BLACK RIVER REGULATING DISTRICT LAND	C	CONDOMINIUM WITHOUT WATERFRONT
960	PUBLIC PARKS	D	CONDOMINIUM WITH WATERFRONT
961	STATE-OWNED PUBLIC PARKS, RECREATION AREAS, AND OTHER MULTIPLE USES	P	COOPERATIVE WITHOUT WATERFRONT
962	COUNTY-OWNED PUBLIC PARKS AND RECREATION AREAS	Q	COOPERATIVE WITH WATERFRONT
963	CITY, TOWN, OR VILLAGE PUBLIC PARKS AND RECREATION AREAS	T	TIME SHARE WITHOUT WATERFRONT
970	OTHER WILD OR CONSERVATION LANDS	U	TIME SHARE WITH WATERFRONT
971	WETLANDS, EITHER PRIVATELY OR GOVERNMENTALLY-OWNED, SUBJECT TO SPECIFIC RESTRICTIONS AS TO USE	W	PROPERTY NOT HELD IN ANY OF THESE FORMS OF OWNERSHIP BUT HAVING WATER FRONTAGE REQUIRES A "W" TO SIGNIFY THE PRESENCE OF WATER FRONTAGE
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)		

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