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Assessor Land Use Codes

Objectives

1. To determine the basic use of a parcel from the land use code carried on an appraisal record and on the on-line master parcel file.
2. To produce reliable information regarding the number of parcels having a given use when requested by an external source or for internal use.
3. To produce reliable information regarding the number of swimming pools, hotel/motel rooms and residential living units for a given parcel and for the entire county (or any portion thereof).
4. To identify parcels whose improvements are assessed on the unsecured tax roll.

Assignment Instructions

Land use codes are always numeric. Each time a land use code assignment is made the source code and the use code are required. Auxiliary code, secondary auxiliary code, pool count and capacity are optional and assigned only when needed. These codes are shown as zero if they are not needed. Directions for assigning the codes are as follows:

1. Use the source code index on page #6 and choose the basic use category, i.e., Residential, Commercial etc. This field is required.
2. Turn to the use code section corresponding to the source code assigned. Select the use code that best describes the specific use of the land. S.F.R, Duplex, etc. This field is required.
3. If the source code and use code cannot define specifically the use of a parcel, auxiliary codes are assigned to provide additional information. See auxiliary codes on page #'s 16-18. If no auxiliary code applies, use zero (0).
4. The fifth field in the land use code is for the number of pools on the parcel. If none, use zero (0)
5. If the use code has an asterisk on the following pages 7-15, a number for the capacity count is required. This amount is the actual count of living units for the main use of the property (apartments, motel rooms, etc.)

EXAMPLE: A 24 unit motel with one pool

a. Motels are commercial so a source code (3) is assigned. See the source index code.

b. The use code (21) is used from page #'s 9-11 for a small motel.

3-21

c. No auxiliary codes apply, so a zero (0) is used.

3-21-0-0

d. The pool count is one (1).

3-21-0-0-1

e. The capacity is 24 because there are 24 units in the motel. The complete land use code is:

3-21-0-0-1 0024

Land Use Code Definitions

Land use codes are assigned to identify the main use of a parcel and any additional information such as number of pools and capacity, etc.

Each land use code has six (6) numeric fields.

The first two fields are for the source code (1 space) and the use code (2 spaces), and are always required.

The last field is for the capacity count (4 spaces), and is required for the uses with an asterisk on the following pages 7-15.

The third and fourth fields are for auxiliary codes (1 space each), and are optional.

The fifth field is for the pool count (1 space), and is optional.

When written these codes will appear as follows:

X-	XX-	X-	X-	X	XXXX
1	2	3	4	5	6

1. **Source Code:** The first field of the land use code is a one digit number used to separate land uses into basic categories, i.e., Residential is a source code (1).
2. **Use Code:** The second field in the land use code is a two digit number used

to divide the basic use categories into a more specific land use, i.e., an SFR is a source and use code 1-10 and a Duplex is 1-20.

3. **Auxiliary Code:** The third field in the land use code is a one digit number used to provide additional information which cannot be given by source or use codes.
4. **Secondary Auxiliary:** The fourth field in the land use code is a one digit number used to provide additional information when more than one Auxiliary Code is applicable to the parcel.
5. **Pool Count:** The fifth field in the land use code is a one digit number used to give the actual number of pools on a parcel.
6. **Capacity Count:** The sixth field in the land use code is a four digit number used to give an actual count of the capacity of a particular parcel's main use.

Source Code Index

Source Codes are broken down into the following basic categories:

Source Code 0 - Vacant

-Parcels of land on which no improvements are built. This code will exist on a parcel until the land use has been ascertained.

Source Code 1 - Residential

-Parcels of land on which the improvements are used as a residence.

Source Code 2 - Industrial

- Parcels of land on which the improvements are used for manufacture or storage of materials, products, or mining processes.

Source Code 3 - Commercial

- Parcels of land on which the improvements are used for wholesale or retail sales of goods or merchandise; repair of a product, to render personal or professional services. (Hotels, Motels, etc.)

Source Code 4 - Non-profit Community Facilities

- Parcels of land which are utilized to contribute to the educational, recreational, spiritual, or general welfare of the community.

Source Code 5 - Agricultural, Ranching, Wildlife, and Natural Resources

- Parcels of land used in farming, ranching, wildlife, or natural resources related activities.

Source Code 6 - Transportation, Communication, and Utilities

- Parcels of land used for transportation or communication related activities and public utilities.

Source Code 7 - Minor Improvements

- Parcels which have miscellaneous improvements not coded in the above source codes.

Source Code #1 - Residential

Use Code	Description
*10	Single Family Residence: Including condominium owned detached residences.

- *20 **Duplex:** Two separate dwelling units within a single structure.
- *30 **Triplex:** Three separate dwelling units within a single structure
- *40 **Four-Plex:** Four separate dwelling units within a single structure.
- *50 **Apartments:** Five or more household units within a single structure.
- *60 **Townhouses:** Single family attached residences including condominium owned townhouses.
- *70 **Multi-Family Structure:** This includes low rise and high rise units, typical of condominium owned residences.
- *80 **Manufactured Home Parks:** Manufactured homes are individually owned. Lots are rented.
- *85 **Manufactured Home Estates:** Manufactured home and lots are individually owned.
- *88 **Manufactured Homes:** On privately owned land (not in manufactured home estates).
- 95 **Common Area:** Parcels of land developed in conjunction with P.U.D's, townhouses and manufactured home estates. Improvements include club houses, pools, laundry rooms or other facilities developed for the exclusive use of property owners.
- *99 **Other:** Parcels with a residential use not fitting in any of the above categories.

* Requires capacity count in land use code

Source Code #2 - Industrial

General Definition: Improvements on industrial parcels are normally designed for manufacturing, mining processes, sales, service, or rental of heavy equipment to general contractors or warehousing. (NOTE: Not normally used for small businesses engaged in the manufacturing and on premise retail sales of such items as ceramics, jewelry, or leather goods. These parcels would normally be coded as Source Code #3 - Commercial.)

Use Code	Description
10	Manufacturing: Producers of food and beverage products such as large bakeries and bottling companies.
20	Mining: Mining sites for extraction of minerals, ore, metallic or non-metallic materials

- 21 **Mining:** Mining sites for extraction of stone, gravel or sand (i.e., quarries, gravel pits)
- 30 **Heavy Equipment:** Business involved in the sale, service, or rental of large heavy equipment to jobbers or general contractors. Services that normally require operators for such equipment
- 40 **Storage Facilities:** Warehouse for storage of perishable and non-perishable materials or products; bulk plants for storage of refined fuel, oil or other bulk products
- *50 **Mini-Warehouse:** Warehouses for or with small storage capacities. Usually rented out by the month
- *60 **Industrial Condominiums:** Condos used for an industrial use and not as a residence

** Requires capacity count in land use code*

Source Code #3 - Commercial

General Definition: Improvements on commercial parcels are normally designed for wholesale or retail sales of a product, repair of a product, or to render personal or professional services. Examples: Hotels, Motels, Retail Stores, Shopping Centers, Service Stations, Auto Repair Shops, Medical, Professional and Office Buildings, Restaurants, Cocktail Lounges, Banks, and Hospitals.

Use Code	Description
*10	Hotels - Class 1 Resort: Hotel accommodations with elaborate grounds. May have some or all of the following: shops, gaming, restaurants, bars, pools, tennis courts, golf course, or other facilities normally associated with resort hotels.
*11	Hotels - Class 2: Hotels with some resort facilities like class-1. Normally would not have elaborate grounds. Example: Four Queens.
*12	Hotels - Class 3: Hotels with no resort facilities. May have a pool and a restaurant.
*20	Deluxe Motels: Motels which may have some gaming, pools, shops, restaurants, or other resort facilities.
*21	Motels: Small motels having sleeping accommodations only. May have a pool.
25	Casinos: Gaming only. May have restaurant or other minor facilities.
30	General Services: Includes such business as Laundromat, cleaners, locksmith, plant nurseries, parking lots, printers, barber and beauty shops,

tailor shops, catering services, mortuaries, photography, or other services.

- 35 **Professional and Business Services:** Medical, dental, nursing homes, veterinarian, dance, acting and art schools, hospitals, office, professional or medical office buildings, accountants, attorneys, insurance, title and escrow companies, advertising, and etc.
- 38 **Financial:** Banks, savings and loan companies, credit unions, financing firms, stock brokers.
- 40 **Entertainment:** Theaters, movie houses, drive-ins, race books, licensed horse/dog race betting, auto, cycle race tracts and other non-participant sports, and boxing rinks.
- 45 **Recreational:** Pool parlors, athletic courts, swimming pools, target ranges, ice or roller skating, gun clubs, and other participation sports.
- 46 **Golf Course:** Public
- 47 **Golf Course:** Semi-private
- 48 **Golf Course:** Private
- 49 **Golf Course:** Resort
- 50 **Regional Shopping Center:** Large centers containing many varied retail shops and stores which cater to buyers from all areas (Contains at least 3 major stores).
- 55 **Neighborhood Shopping Centers:** Similar to shopping centers (Use Code 50) but contains fewer retail sales outlets, and cater primarily to local residents.
- 58 **Retail Stores and Shops:** Department stores dealing in a full line of merchandise, drug stores, food and meat markets, specialty shops, shoe and wearing apparel shops, and hardware stores.
- 59 **Miscellaneous Wholesale and Retail Sales:** Cycles, recreational vehicles, mobile homes, boats, feed stores, etc.
- 60 **Restaurants and Cocktail Lounges:** Cafes, restaurants, drive-ins, take-out facilities, ice cream parlors, liquor stores, cocktail lounges.
- 65 **Food and Beverage Businesses:** Distributors of food and/or drink items or other retail or wholesale business relation to consumable items.
- 70 **Automotive:** Garages, repair shops, auto accessories, new and used sales of automobiles, showrooms, wrecking yards.
- 75 **Service Stations:** Selling gas and oil, with or without service facilities.
- 78 **Building and Construction:** Supplies and Services.

- *80 **Recreational Vehicle Parks:** Parks renting space to transients. Example: KOA parks, Stardust Motor Lodge.
- *85 **Commercial Condominiums:** Condo's used as offices and not as residences.
- 99 **Other:** Commercial activities that don't fit in any of the above categories.

** Requires capacity count in land use code*

Source Code #4 - Non-Profit Community Facilities

General Definition: Community facilities normally encompass those parcels which are utilized as cultural, religious, educational, entertainment, or recreational related activities. These include, but are not limited to, churches, libraries, museums, parks, fraternal, and social organizations, labor unions, and athletic facilities, such as golf courses, swimming pools, etc.

Use Code	Description
10	Schools: Public and private elementary, middle, and high schools. Universities and colleges; business, professional, vocational, trade schools, preschools, nurseries, and other facilities which may be considered as educational. Excluding dance, acting, art, or the other various types of specialized schools in which one may choose to enroll.
20	Religious: All facilities used for religious worship or non-profit charitable and welfare services.
30	Library and Museums: Public libraries and sub-stations and historical monument buildings and sites.
40	Parks: Public parks, picnic grounds, and non-commercial camping grounds, amusement parks, fairgrounds open to the public.
50	Labor, Fraternal, and Social Organizations: YMCA, youth camps, Red Cross United Fund, or other community organizations.
60	Government Facilities: Animal control, civil defense, correctional institutions, judicial or legislative facilities, military training bases, or other facilities under jurisdiction of armed forces. Postal facilities, fire and police protection, public roads and highway departments.
70	Non-profit Entertainment and Recreational Facilities: Golf courses, swimming pools, and other public facilities.

Source Code #5 - Agriculture, Ranching, and Wildlife

General Definition: Used to identify those parcels of land used in farming, ranching, wildlife, or natural resource conservation.

Use Code	Description
10	Agriculture: Raising of crops from the soil and other related activities.
20	Ranching: Raising of livestock, poultry, bees, and dairy related activities.
30	Wildlife: Fish hatcheries, ranger facilities. Wildlife or plant conservation, or conservation of natural resources.

Source Code #6 - Transportation, Communication, and Utilities

Use Code	Description
10	Communication: Radio and television stations, relay stations, micro-wave stations, telegraph transmittal and receiving; telephone offices, exchange plants, newspaper, publications, their business offices, or other related facilities.
20	Transportation: Aircraft, railroad, bus, taxicab, truck and marine terminals and depots; freight docks, storage compound and other related facilities.
30	Utilities: Water, gas, and power plants, sub-stations, reservoir, storage areas, generating and transmitting sites, their business offices, and other related facilities. Rubbish disposal and dump site; sewage and treatment plants.

Source Code #7 - Minor Improvement

General Definition: Minor improvements include those improvements such as fences, barns, shed, obsolete structures having minimum allowable value, or small sub-standard structures.

Use Code	Description
10	Use for all minor improvements with a residential use.
20	Salvage values.
30	Use for all minor improvements with a commercial use.

Auxiliary Codes

X-	XX-	X-	X-	X	XXXX
1	2	3	4	5	6

3 = Auxiliary Code

4 = Secondary Auxiliary Code

General Definition: Auxiliary codes are used to give additional pertinent information which cannot be defined with source and use codes alone. Auxiliary codes are one digit codes and appear as the third and fourth series of digits in the land use code. The first auxiliary code is a one digit number used when only one code is needed. The secondary auxiliary code is a one digit number used when more than one auxiliary code is applicable to a parcel. The first auxiliary code is the third series of digits in the land use code and secondary auxiliary code is the fourth series of digits in the land use code.

Auxiliary Code #1:

Situs Complex: If more than one use code within a single source code is applicable to a parcel, that parcel will be designated with the use code having the highest assessed value. Auxiliary code #1 used in the third or fourth series of digits in the land use code will denote the multiple use codes.

Example: A five-unit apartment complex and a single family residence and with one swimming pool.

A five-unit apartment complex and a single family residence and with one swimming pool.

Written as:

1-50-1-0-1 5

Note: When there is more than one use, the capacity count should reflect that of the land use code being used.

Auxiliary Code #2:

Secondary Parcels: Parcels of land used in conjunction with a main parcel are considered to be secondary parcels. The main parcel is coded with applicable source and use codes. The secondary parcel is coded with the same source and use codes as main parcel with auxiliary code #2 added as the third series in the land use code. A portion of the major improvement may be situated on the secondary parcel.

Example: The main parcel is a major hotel and the secondary parcel is a parking lot.

Written as:

3-10-0-0-3 900 For the main parcel

3-10-2-0-0 For the secondary parcel

Auxiliary Code #3:

Multiple Source Code: If more than one source code is applicable to a single parcel of land, the parcel will be assigned the source code of the portion with the highest assessed value. Auxiliary code #3 in the third or fourth series of digits in the land use code will denote that there are multiple sources for that parcel.

Example: A single family residence with a pool, a small tailor shop and a dentist's office. Assuming that the dentist's office has the highest assessed value.

A single family residence with a pool, a small tailor shop and a dentist's office. Assuming that the dentist's office has the highest assessed value.

Written as:

3-35-3-0-0 1

Note: When there is more than one use, the capacity count should reflect that of the land use code being used.

Auxiliary Code #4:

Improvements Billed on the Unsecured Tax Roll: This parcel would be coded with applicable source and use codes followed by auxiliary code #4 in the third series of digits in the land use code, to denote taxes on the improvement are billed through personal property.

Example: A leasehold improvement situated on a parcel of land not owned by the lessee and taxes on the improvement are paid on the unsecured tax roll.

Written as:

3-35-4-0-0

Auxiliary Code #5:

Combination: If three or more auxiliary codes are applicable to a parcel, auxiliary code #5 should be used in the third or the fourth series of digits in the land use code.

Written as:

3-35-5-0-0

Auxiliary Code #6:

Manufactured Home Conversion: Manufactured homes converted to real property and no longer taxed through personal property on the unsecured tax roll. #6 is used in the third or fourth series of digits in the land use code.

Written as:

1-10-6-0-0

Auxiliary Code #7:

Well Sites: Any parcel having a well and/or septic tank has a #7 in the third or fourth series of digits in the land use code. If a well and/or septic is being added at the same time that a RAR is being added, the auxiliary code for wells and septic tanks will update automatically.

However, if the RAR already exist and a well and/or septic is being added or removed, it is necessary to update the land use code manually using AOIN.

Written as:
1-10-7-0-0

Auxiliary Code #8:

Condominium Ownership: Any type of property that is condominium ownership.

Examples:

1-10-8-0-0 Single family detached residence that is condominium ownership.

1-50-8-0-0 Apartments, parceled as individual multi-family residences, that are condominium ownership.

1-60-8-0-0 Townhouse/Single family attached house that is condominium ownership.

1-70-8-0-0 Multiple residence, condominium ownership.

Auxiliary Code #9:

New Manufactured Home that is real property: A new manufactured home placed on a permanent foundation, meeting all zoning requirements that is considered real property, with no 'conversion' process (from unsecured property) necessary.

Examples:

1-10-9-0-0 New single family manufactured home permanently attached to permanent foundation.

Pool Count and Capacity Count

General Definition:

A parcel may require a pool count and/or the number of units situated on that parcel. This is additional information to the land use and auxiliary codes.

Pool Count:

Digits 1 through 9 may be used in the fifth series of digits in the land use code to indicate the number of pools on a parcel.

The field designated for pools in the land use code will automatically update when adding a pool to an existing RAR, but must be removed manually if the pool is being removed.

Written as:
1-10-0-0-1

Capacity Count:

Up to four digits can be used at the end of the land use code to give the number of units in a hotel or motel, number of spaces in a mobile home park, number of units in an apartment complex, etc.

Written as:

1-50-0-0-0 2156