

# Property Classes

<u>ClassType</u>	<u>Class</u>	<u>Description</u>
<b>100 - 199: Agricultural</b>		
	100	Agricultural Vacant Land- No CAUV
	101	Agricultural with Buildings-No CAUV
	102	Livestock Farms other than Dairy and Poultry
	103	Dairy Farms
	104	Poultry Farms
	105	Fruit and Nut Farms
	106	Vegetable Farms
	107	Tobacco Farms
	108	Nurseries
	109	Green Houses, Vegetables and Floraculture
	110	Agricultural Vacant Land "Qualified for Current Agricultural Use Value"
	111	Agricultural with Buildings "Qualified for Current Agricultural Use Value"
	112	Livestock Farms other than Dairy and Poultry "Qualified for Current Agricultural Use Value"
	113	Dairy Farms "Qualified for Current Agricultural Use Value"
	114	Poultry Farms "Qualified for Current Agricultural Use Value"
	115	Fruit and Nut Farms "Qualified for Current Agricultural Use Value"
	116	Vegetable Farms "Qualified for Current Agricultural Use Value"
	117	Tobacco Farms "Qualified for Current Agricultural Use Value"
	120	Timber or Forest Lands
	121	Timber "Qualified for Current Agricultural Use Value"
	122	Timber "Commercial on CAUV"
	123	Timber "Ohio forest tax law 1994 and before"
	124	Timber "Ohio forest tax law after 1994"
	190	Other Agricultural Use
	199	Other Agricultural Use with Outbuildings "Qualified for Current Use Value"

## **200 - 299: Mineral Rights**

	210	Coal Lands surface and rights
	220	Coal Rights working interest
	230	Coal rights separate royalty interest
	240	Oil and Gas Rights working interest
	250	Oil and Gas Rights separate royalty interest
	260	Other minerals

## **300 - 399: Industrial**

	300	Industrial vacant land
	310	Food and Drink Processing Plants and Storage
	320	Foundries and Heavy Manufacturing Plants
	330	Manufacturing and Assembly (medium)
	340	Manufacturing and assembly (light)
	350	Industrial Warehouses
	360	Industrial Truck Terminals
	370	Small Shops (machine, tool & die, etc.)
	380	Mines and Quarries
	390	Grain Elevators
	399	Other Industrial Structures

# Property Classes

<u>ClassType</u>	<u>Class</u>	<u>Description</u>
<b>400 - 499: Commercial</b>		
	400	Commercial vacant land
	401	Apartments 4 to 19 rental units
	402	Apartments 20 to 39 rental units
	403	Apartments 40 or more rental units
	410	Motels and Tourist Cabins
	411	Hotels
	412	Nursing Homes and Private Hospitals
	415	Trailer or Mobile Home Park
	416	Commercial Camp Grounds
	419	Other Commercial Housing
	420	Small Detached Retail Stores (under 10,000 sq.ft.)
	421	Supermarkets
	422	Discount Stores and Junior Department Stores
	424	Full Line Department Stores
	425	Neighborhood Shopping Center
	426	Community Shopping Center
	427	Regional Shopping Center
	429	Other Retail Structures
	430	Restaurant, Cafeteria and/or Bar
	435	Drive in Restaurant or Food Service Facility
	439	Other Food Service Structures
	440	Dry Cleaning Plants and Laundries
	441	Funeral Homes
	442	Medical Clinics and Offices
	444	Full Service Banks
	445	Savings and Loans
	447	Office Buildings 1 and 2 stories
	448	Office Buildings 3 or more stories walk up
	449	Office Buildings 3 or more stories elevator
	450	Condominium Office Units
	452	Automotive Service Station
	453	Car Washes
	454	Automobile Car Sales and Services
	455	Commercial Garages
	456	Parking Garage, Structures and Lots
	460	Theaters
	461	Drive in Theaters
	462	Golf Driving Ranges and Miniature Golf Courses
	463	Golf Courses
	464	Bowling Alleys
	465	Lodge Halls and Amusement Parks
	480	Commercial Warehouses
	482	Commercial Truck Terminals
	489	Public Utility Real Property (All)
	490	Marine Service Facilities
	496	Marina (small boat)
	499	Other Commercial Structures

## **500 - 599: Residential**

	500	Residential Vacant Platted Land
	501	Residential Vacant Unplatted Land 0 to 9.99 Acres

# Property Classes

<u>ClassType</u>	<u>Class</u>	<u>Description</u>
	502	Residential Vacant Unplatted Land 10 to 19.99 Acres
	510	Residential Dwelling Platted
	511	Residential Dwelling Unplatted Land 0 to 9.99 Acres
	512	Residential Unplatted 10 to 19.99 Acres
	513	Residential Unplatted 20 to 29.99 Acres
	517	Residential Unplatted-CAUV
	520	Two Family Dwelling
	530	Three Family Dwelling Platted Land
	531	Three Family Dwelling Unplatted Land
	550	Condominium Residential Unit
	560	House Trailer or Mobile Home affixed to real estate
	561	House Trailer Affixed to Realestate Unplatted
	570	Mobile Home Stamp
	571	Mobile Home Stamp Unplatted
	599	Other residential Structures

## **600 - 699: Exempt**

	600	Exempt property owned by United States of America
	610	Exempt property owned by State of Ohio
	620	Exempt property owned by Counties
	630	Exempt property owned by Townships
	640	Exempt property owned by Municipalities
	645	Exempt property owned or acquired by Metropolitan Housing Authorities
	650	Exempt property owned by Board of Education
	660	Exempt property owned by Park Districts (public)
	670	Exempt property owned by Colleges, Academies (private)
	680	Charitable exemptions hospitals, homes for aged, etc.
	685	Churches, etc., public worship
	690	Graveyards, monuments, and cemeteries

## **700 - 799: Abatement**

	700	Community urban redevelopment corporation tax abatements (R.C. 1728.10)
	710	Community reinvestment area tax abatements (R.C. 3735.61)
	720	Municipal improvement tax abatements (R.C. 5709.41)
	730	Municipal urban redevelopment tax abatements (R.C. 725.02)
	740	Other tax abatements (R.C.165.01, and 303.52)
	750	Enterprise Zones

## **800 - 899: Public Utility**

	800	Agricultural Land and Improvements owned by a Public Utility other than a Railroad
	810	Mineral land & improvements owned by a public utility other than a railroad
	820	Industrial land & improvements owned by a public utility other than a railroad
	830	Commercial land & improvements (including all residential property) owned by a public utility oth
	840	Railroad Real Property Used In Operation (ALL)
	850	Railroad Real Property Not Used In Operation (ALL)
	861	Railroad Personal Property (ALL)
	881	Public Utility Personal Property (ALL)