

New York State Office of Real Property Services	<b>ASSESSOR'S MANUAL</b>  Data Collection and Maintenance of Property Inventories - RFV	SECTION APP-B	PAGE i
		DATE	9/01/06

**PROPERTY TYPE**  
**CLASSIFICATION AND OWNERSHIP CODES**



**NEW YORK STATE OFFICE OF REAL PROPERTY SERVICES**

This document exists in the Assessor's Manual, as Appendix-B of the Residential-Farm-Vacant section. Additional copies may be obtained from the New York State Office of Real Property Services, WA Harriman State Campus, Albany, New York 12227 (Telephone: (518) 474-1764).

**TABLE OF CONTENTS**

	<i>Page</i>
Property Ownership Codes: What are they and how are they used? .....iv	
How to Locate the Proper Property Type Classification Code.....	vii
Agricultural.....	1.00
Residential .....	3.00
Vacant Land.....	5.00
Commercial .....	7.00
Recreation and Entertainment .....	14.00
Community Services .....	17.00
Industrial .....	19.00
Public Services .....	22.00
Wild Forested, Conservation Lands and Public Parks .....	27.00

**WATERFRONT / PROPERTY OWNERSHIP CODES:**  
**What are they and how are they used?**

Property Type Classification Codes were originally developed to describe the primary use of each parcel of real property on an assessment roll. They were not designed to describe land having water frontage or the type of ownership of parcels. A need exists for ownership codes to describe land having water frontage or the type of ownership of parcels. A need exists for a field which can describe land having any significant water frontage and/or special forms of ownership, such as association, condominium, cooperative and time share. These kinds of ownership, and land that includes water frontage, may exist in many classes of property, for instance residential, commercial, recreation, etc. They may be found in various types of construction ranging from single detached units to high rise buildings to extended docking complexes.

Rather than create duplicate codes for all property types where ownership can vary, with or without water frontage ownership codes have been developed to be used with existing property type codes. The waterfront ownership codes should be used only for those properties meeting the following definitions.

For those using the New York State Real Property System (RPS) the waterfront/ownership field is located on the property description and location update screen.

There are nine ownership codes:

- A - **Association (without waterfront):** The parcel is individually owned without any water frontage and, in addition, the owner of the parcel shares ownership with other members of the association in the ownership of common areas (i.e., land, lake frontage, docks, pools, tennis courts, etc.). The common areas should also have this code.
  
- B . **Association (without waterfront):** The parcel is individually owned with water frontage and, in addition, the owner of the parcel shares ownership with other members of the association in the ownership of common areas (i.e., land, lake frontage, docks, pools, tennis courts, etc.). The common areas should also have this code.
  
- C - **Condominium (without waterfront):** The property is held in condominium form of ownership without any water frontage. Typically a

unit is individually owned, and an interest is owned in the land and in common improvements.

- D . **Condominium (with waterfront)**: The property is held in condominium form of ownership with water frontage. Typically a unit is individually owned, and an interest is owned in the land and in common improvements
- P - **Cooperative (without waterfront)**: The property is held in cooperative form of ownership without any water frontage. The unit and improvements are not individually owned. Individuals own shares in the corporation which owns the entire property. The share defines the unit and its liabilities.
- Q . **Cooperative (with waterfront)**: The property is held in cooperative form of ownership with water frontage. The unit and improvements are not individually owned. Individuals own shares in the corporation which owns the entire property. The share defines the unit and its liabilities.
- T - **Time Share (without waterfront)**: There are multiple owners of the property, each with the right to use a specific unit for a specific time period annually. There is no water frontage.
- U . **Time Share (with waterfront)**: There are multiple owners of the property, each with the right to use a specific unit for a specific time period annually. There is water frontage.
- 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.

**Property not held in any of these forms of that does not have water frontage requires no waterfront/ownership code.**

**The following are examples of the use of the waterfront/ ownership code in conjunction with the property class codes:**

A condominium located in a two story building with eight units and no water frontage would be coded as 411-C.

A single family townhouse held in condominium form of ownership and with water frontage would be classified as a 210-D. If the above townhouse were owned in fee simple in an association, it would be coded 210-B.

A piece of land best suited for improvement for residential or seasonal purpose with significant water frontage would be classified as a 311-W.

**HOW TO LOCATE THE PROPER  
PROPERTY TYPE CLASSIFICATION CODE**

The New York State Office of Real Property Services has developed a simple and uniform classification system to be used in assessment administration in New York State.

The system of classification consists of numeric codes in nine categories. Each category is composed of divisions, indicated by the second digit, and subdivisions (where required), indicated by a third digit. The nine categories are:

Category	Description
100 Agricultural	- Property used for the production of crops or livestock.
200 Residential	- Property used for human habitation. Living accommodations such as hotels, motels, and apartments are in the Commercial category - 400.
300 Vacant Land	- Property that is not in use, is in temporary use, or lacks permanent improvement.
400 Commercial	- Property used for the sale of goods and/or services.
500 Recreation & Entertainment	- Property used by groups for recreation, amusement, or entertainment.
600 Community Services	- Property used for the well being of the community.

**RFV – Property Type Classification Codes****Section APP-B**

700	Industrial	-	Property used for the production and fabrication of durable and nondurable man-made goods.
800	Public Services	-	Property used to provide services to the general public.
900	Wild, Forested, Conservation Lands & Public Parks	-	Reforested lands, preserves, and private hunting and fishing clubs

---

The table shown below is part of the coding structure in the Recreation and Entertainment Category. This table demonstrates how to decide what code to use when a property is either clearly described or inadequately described.

500	-	Recreation and Entertainment	(Category)
530	-	Amusement Facilities	(Division)
531	-	Fairgrounds	
532	-	Amusement Parks	(Subdivisions)
533	-	Game Farms	
534	-	Social Organizations	

The number "0" has been reserved to fill in the coding structure where description of a property is inadequate to assign a code at the division level, subdivision level or where it was not necessary to establish a subdivision level.

A Recreation and Entertainment facility that cannot be classified at a division level, should be coded "500" (category).

An amusement facility that is not a fairground, amusement park, game farm, or a social organization should be coded "530" (division).

A fairground should be coded "531" (subdivision).



New York State Office of Real Property Services	<b>ASSESSOR'S MANUAL</b>  <b>Data Collection and Maintenance of Property Inventories - RFV</b>	SECTION APP-B	PAGE 1.00
		DATE	9/01/06

100 - AGRICULTURAL

- 105 - Agricultural Vacant Land (Productive)  
Land used as part of an operating farm. It does not have living accommodations and cannot be specifically related to any of the other divisions in the agricultural category. Usually found when an operating farm is made up of a number of contiguous parcels.
- 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  
Potatoes, wheat, hay, dry beans, corn, oats, and other field crops.
- 129 - Acquired Development Rights  
Land for which development rights have been acquired by a governmental agency (e.g., certain agricultural lands in Suffolk County).

100 - AGRICULTURAL (cont.)

- 130 - Truck Crops - Mucklands  
Muckland used to grow potatoes, sugar beets, onions, snap beans, tomatoes, cabbage, lettuce, cauliflower, sweet corn, celery, etc.
- 140 - Truck Crops - Not Mucklands  
Nonmuckland used to grow onions, snap beans, tomatoes, cabbage, lettuce, cauliflower, sweet corn, celery, carrots, beets, peas, etc.
- 150 - Orchard Crops
  - 151 - Apples, Pears, Peaches, Cherries, etc.
  - 152 - Vineyards
- 160 - Other Fruits  
Strawberries, raspberries, dewberries, currants, etc.
- 170 - Nursery and Greenhouse  
Buildings, greenhouses and land used for growing nursery stock, trees, flowers, hothouse plants, mushrooms, etc.
- 180 - Specialty Farms
  - 181 - Fur Products: mink, chinchilla, etc.
  - 182 - Pheasant, etc.
  - 183 - Aquatic: oysterlands, fish and aquatic plants
  - 184 - Livestock: deer, moose, llamas, buffalo, etc.
- 190 - Fish, Game and Wildlife Preserves

200 - RESIDENTIAL

- 210 - One Family Year-Round Residence  
A one family dwelling constructed for year-round occupancy (adequate insulation, heating, etc.).

**NOTE:** If not constructed for year-round occupancy, see code 260.

**This following property classification code changes will be established beginning with the 2007 assessment roll. Please make the necessary changes now, as you update your assessment roll.**

~~215- One Family Year-Round Residence with Accessory Apartment~~  
A one family, year round residence with a secondary self contained dwelling unit. Accessory apartments are usually contained within or added to the principle residence and are often occupied by immediate family members.

- 220 - Two Family Year-Round Residence  
A two family dwelling constructed for year-round occupancy.
- 230 - Three Family Year-Round Residence  
A three family dwelling constructed for year-round occupancy.
- 240 - Rural Residence with Acreage  
A year-round residence with 10 or more acres of land; it may have up to three year-round dwelling units.
- 241 - Primarily residential, also used in agricultural production
- 242 - Recreational use
- 250 - Estate  
A residential property of not less than 5 acres with a luxurious residence and auxiliary buildings.

- 260 - Seasonal Residences  
Dwelling units generally used for seasonal occupancy; not constructed for year-round occupancy (inadequate insulation, heating, etc.). If the value of the land and timber exceeds the value of the seasonal dwelling, the property should be listed as forest land (see category 900).
- NOTE:** If constructed for year-round occupancy, see code 210.
- 270 - Mobile Home  
A portable structure built on a chassis and used as a permanent dwelling unit.
- 271 - Multiple Mobile Homes  
More than one mobile home on one parcel of land; not a commercial enterprise.
- 280 - Residential - Multi-Purpose / Multi-Structure
- 281 - Multiple Residences  
More than one residential dwelling on one parcel of land. May be a mixture of codes 210's, 220's and 230's, or all one type.
- 283 - Residence with Incidental Commercial Use  
A residence which has been partially converted or adapted for commercial use (e.g. residence with small office in basement). Primary use is residential

300 - VACANT LAND

This following property classification code changes will be established beginning with the 2004 assessment roll. Please make the necessary changes now, as you update your assessment roll.

<i><u>New Description</u></i>	<i><u>New Class</u></i>	<i><u>Old Class</u></i>	<i><u>Old Description</u></i>
Dropped		313	Waterfront Vacant Lots
Dropped		316	Waterfront Land Including a Small Improvement (not used for living accommodations)

310 - Residential

- 311 - Residential Vacant Land  
Vacant lots or acreage located in residential areas
- 312 - Residential Land Including a Small Improvement (not used for living accommodations)  
Includes a private garage on a parcel of land separate from the residence. Does not include a small garage where space is being rented out (see code 439).
- 314 - Rural Vacant Lots of 10 Acres or Less  
Located in rural residential areas.
- 315 - Underwater Vacant Land  
Underwater land, in a seasonal residential area, not owned by a governmental jurisdiction.

300 - VACANT LAND320 - Rural

321 - Abandoned Agricultural Land  
Nonproductive; not part of an operating farm.

322 - Residential Vacant Land Over 10 Acres  
Located in rural areas.

323 - Other Rural Vacant Lands  
Waste lands, sand dunes, salt marshes, swamps, rocky areas, and woods and brush of noncommercial tree species not associated with forest lands.

330 - Vacant Land Located in Commercial Areas

331 - Commercial Vacant with minor improvements

340 - Vacant Land Located in Industrial Areas

341 - Industrial Vacant with minor improvements

350 - Urban Renewal or Slum Clearance  
Vacant lots or acreage undergoing urban renewal or slum clearance; improvements must be abandoned.

380 - Public Utility Vacant Land  
Public utility company vacant lands.

400 - COMMERCIAL410 - Living Accommodations411 - Apartments414 - Hotel415 - Motel416- Mobile Home Parks (trailer parks, trailer courts)

The mobile homes are usually owner occupied but the land and facilities are rented or leased. (See code 270 for individual mobile homes.)

417 - Camps, Cottages, Bungalows

Usually rented on a seasonal basis.

418 - Inns, Lodges, Boarding and Rooming Houses, Tourist Homes, Fraternity and Sorority Houses

Sleeping accommodations with or without meals or kitchen privileges.

420 - Dining Establishments421 - Restaurants

Facilities which serve full course meals with or without legal beverages.

422 - Diners and Luncheonettes

Usually year-round facilities with counter service and limited seating

423 - Snack Bars, Drive-Ins, Ice Cream Bars

Usually seasonal, with window and/or car service, possibly limited counter service (e.g., A & W Root Beer, Tastee Freeze Ice Cream, etc.).

424 - Night Clubs

Facilities which feature an extensive menu, legal beverages and live entertainment.

400 - COMMERCIAL (cont.)

- 425 - Bar  
Facilities which serve only legal beverages, not food.
- 426 - Fast Food Franchises  
Year-round, with counter service, limited menus and a drive-up window (e.g., McDonald's, Burger King, etc.).
- 430 - Motor Vehicle Services
  - 431 - Auto Dealers - Sales and Service  
Includes truck or farm machinery dealerships, auto or truck rental agencies, motor home sales and service facilities, etc.
  - 432 - Service and Gas Stations  
Sell gasoline and/or provide minor repairs and services.
  - 433- Auto Body, Tire Shops, Other Related Auto Sales  
Specialized auto equipment and repair (e.g., Goodyear Tire Center, Firestone Stores, etc.).
  - 434 - Automatic Car Wash  
Car is pulled through a series of cleaning processes.
  - 435 - Manual Car Wash  
Car is driven into a stall; revolving brushes rotate around the car (semiautomatic).
  - 436 - Self-Service Car Wash  
Usually a multi stall structure featuring a car owner operated coin system with spray type hoses for washing and rinsing a car.



400 - COMMERCIAL (cont.)

- 437 - Parking Garage  
Usually a multistory structure with elevators and/or ramps, used mainly for car storage.
- 438 - Parking Lot  
A commercial open parking lot for motor vehicles.
- 439 - Small Parking Garage  
A garage with two or more stalls, usually found in a residential area, being rented for parking.

440 - Storage, Warehouse and Distribution Facilities

This following property classification code changes will be established beginning with the 2004 assessment roll. Please make the necessary changes now, as you update your assessment roll.

<i><u>New Description</u></i>	<i><u>New Class</u></i>	<i><u>Old Class</u></i>	<i><u>Old Description</u></i>
Fuel Storage and Distribution Facilities	441	441	Gasoline, fuel, Oil, Liquid Petroleum Storage and/or Distribution
“	441	442	Bottled Gas, Natural Gas Facilities
“	441	445	Coal Yards, Bins
Mini Warehouse (Self Service Storage)	442	NA	
Open – Not Used	445		

400 - COMMERCIAL (cont.)

- 441 - Fuel Storage and Distribution Facilities  
Facility for fuel storage and distribution including gasoline, oil, liquid petroleum bottled gas, natural gas, and coal.
- 442 - Mini Warehouse (Self Service Storage)  
This use reflects the partitioned warehouse space used for multiple tenant self service storage.
- 443 - Grain and Feed Elevators, Mixers, Sales Outlets
- 444 - Lumber Yards, Sawmills
- 446 - Cold Storage Facilities  
Used for perishables, produce or other items.
- 447 - Trucking Terminals
- 448 - Piers, Wharves, Docks and Related Facilities
- 449 - Other Storage, Warehouse and Distribution Facilities.

400 - COMMERCIAL (cont.)450 - Retail Services451 - Regional Shopping Centers

Multi occupant facilities with ten or more stores, usually featuring a large department store or two, and ample paved parking.

452 - Area or Neighborhood Shopping Centers

Smaller shopping facilities which usually feature a junior department store, several other stores, and ample parking; may include a supermarket.

453 - Large Retail Outlets

These facilities are usually complemented by a large supermarket and have ample parking (e.g., Ames, Wal-mart, etc.).

454 - Large Retail Food Stores

These facilities usually belong to a chain and sell food and sundry items (e.g., Price Chopper, Hannaford, Topps, Wegmans, P&C, Big M, etc.).

455 - Dealerships - Sales and Service (other than auto with large sales operation)

Boats (also refer to code 570), snowmobiles, garden equipment, etc.

460 - Banks and Office Buildings461 - Standard Bank/Single Occupant462 - Drive-In Branch Bank463 - Bank Complex with Office Building464 - Office Building465 - Professional Building

400 - COMMERCIAL (cont.)470 - Miscellaneous Services471 - Funeral Homes472 - Dog Kennels, Veterinary Clinics473 - Greenhouses474 - Billboards475 - Junkyards480 - Multiple Use or Multipurpose

A building readily adaptable, with little physical change, for more than one use or purpose.

481 - Downtown Row Type (with common wall)

Usually a two or three story older structure with retail sales/services on the first floor and offices and/or apartments on the upper floors; little or no on-site parking.

482 - Downtown Row Type (detached)

The same type of use as in code 481, above, but this is a separate structure without party walls.

483 - Converted Residence

A building usually located in a residential area, which has been partially converted or adapted for office space (e.g., a doctor's or dentist's office with an apartment upstairs).

484 - One Story Small Structure

Usually a modern, one occupant, building adaptable for several uses (e.g., retail clothing store, small office, warehouse, pet shop, etc.).

400 - COMMERCIAL (cont.)

- 485 - One Story Small Structure - Multi occupant  
Usually partitioned for two or more occupants, such as a liquor store, drug store, and a laundromat; limited parking on site.
  
- 486 - Minimart  
Combination snack bar, market and gas station.

500 - RECREATION AND ENTERTAINMENT510 - Entertainment Assembly511 - Legitimate Theaters

Used primarily for live presentations of the performing arts (opera, drama, musicals, symphonies, ballet, etc.).

512 - Motion Picture Theaters (excludes drive-in theaters)513 - Drive-In Theaters514 - Auditoriums, Exhibition and Exposition Halls515 - Radio, T.V. and Motion Picture Studios520 - Sports Assembly521 - Stadiums, Arenas, Armories, Field Houses522 - Racetracks

Used for auto, horse, motorcycle, go-cart, or drag racing.

530 - Amusement Facilities531 - Fairgrounds532 - Amusement Parks533 - Game Farms534 - Social Organizations

Elks, Moose, Eagles, and Veterans' Posts, etc., whose primary purpose is social activities for members.

500 - RECREATION AND ENTERTAINMENT (cont)540 - Indoor Sports Facilities541 - Bowling Centers542 - Ice or Roller Skating Rinks543 - YMCA's, YWCA's, etc.544 - Health Spas545 - Indoor Swimming Pools546 - Other Indoor Sports  
Tennis courts, archery ranges, billiard centers, etc.550 - Outdoor Sports Activities551 - Skiing Centers  
May include sleeping and dining facilities;  
not ski facilities of resort complexes.552 - Public Golf Courses  
May include other associated sports facilities  
and/or dining facilities.553 - Private Golf Country Clubs  
Includes those with other sports and dining  
facilities.554 - Outdoor Swimming Pools555 - Riding Stables556 - Ice or Roller Skating Rinks (may be covered)557 - Other Outdoor Sports  
Driving ranges, miniature golf, tennis, baseball,  
batting ranges, polo fields, etc.

500 - RECREATION AND ENTERTAINMENT (cont)

- 560 - Improved Beaches  
Improvements include bath houses, parking facilities, etc.
- 570 - Marinas  
Improvements include docks and piers, boat storage facilities, repair shops, etc.
- 580 - Camps, Camping Facilities and Resorts
  - 581 - Camps  
Used by groups of children and/or adults.
  - 582 - Camping Facilities  
Improved areas/parks with accommodations for tents, campers or travel trailers or RV's.
  - 583 - Resort Complexes  
Dude ranches, resort hotels with sports facilities, etc.
- 590 - Parks
  - 591 - Playgrounds
  - 592 - Athletic Fields
  - 593 - Picnic Grounds



600 - COMMUNITY SERVICES610 - Education611 - Libraries612 - Schools  
General, elementary and secondary.613 - Colleges and Universities614 - Special Schools and Institutions  
Used for the physically or mentally impaired.615 - Other Educational Facilities620 - Religious630 - Welfare631 - Orphanages632 - Benevolent and Moral Associations633 - Homes for the Aged640 - Health641 - Hospitals642 - All Other Health Facilities650 - Government651 - Highway Garage  
Used for the storage and maintenance of highway equipment by any governmental jurisdiction; includes associated land.652 - Office Building  
Owned by any governmental jurisdiction; includes associated land.

600 - COMMUNITY SERVICES (cont.)

- 653 - Parking Lots  
Owned by any governmental jurisdiction; includes land and appurtenant structures such as open single level lots as well as multilevel parking garages.
- 660 - Protection
  - 661 - Army, Navy, Air Force, Marine and Coast Guard, Installations, Radar, etc.
  - 662 - Police and Fire Protection, Electrical Signal Equipment and Other Facilities for Fire, Police, Civil Defense, etc.
- 670 - Correctional  
Used by any governmental jurisdiction for housing within the criminal justice system.
- 680 - Cultural and Recreational
  - 681 - Cultural Facilities  
Museums, art galleries, etc.
  - 682 - Recreational Facilities  
Nature trails, bike paths, etc.
- 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

**700 - INDUSTRIAL**

A parcel including an office building on land located adjacent to or near an automobile assembly plant and used principally by the automobile manufacturer for its own offices should be coded as industrial under the appropriate division below. However, if such building is used principally by tenants leasing space therein, the parcel should be coded as commercial.

Also, an office building used principally by an industrial concern but located remote from its manufacturing plant should be coded as commercial rather than industrial (e.g., office buildings in Manhattan occupied principally by industrial companies whose manufacturing activities are located elsewhere throughout the country).

Parcels used for research aimed primarily at improving products should be coded as industrial, while parcels used for marketing research should be coded as commercial.

**This following property classification code changes will be established beginning with the 2004 assessment roll. Please make the necessary changes now, as you update your assessment roll.**

<i><u>New Description</u></i>	<i><u>New Class</u></i>	<i><u>Old Class</u></i>	<i><u>Old Description</u></i>
<b>High Tech Manufacturing and Processing</b>	<b>712</b>	NA	
<b>Light Industrial Manufacturing and Processing</b>	<b>714</b>	NA	
<b>Heavy Manufacturing and Processing</b>	<b>715</b>	NA	
<b>Mining and Quarrying</b>	<b>720</b>	721	Sand and Gravel
“	<b>720</b>	722	Limestone
“	<b>720</b>	723	Trap Rock
“	<b>720</b>	724	Salt
“	<b>720</b>	725	Iron and Titanium
“	<b>720</b>	726	Talc
“	<b>720</b>	727	Lead and Zinc
“	<b>720</b>	728	Gypsum
“	<b>720</b>	729	Other

- 710 - Manufacturing and Processing
- 712 - High Tech. Manufacturing and Processing  
These buildings are used as research laboratories with a high percentage of office/laboratory space. The construction costs of these facilities are higher than other warehouse/manufacturing facilities reflecting their architectural design, super adequate upgrades, and more comprehensive finish.
- 714 - Light Industrial Manufacturing and Processing  
These structures may have been built for a specific manufacturing process. They feature high ceilings and open construction which allows for good workflow.
- 715 - Heavy Manufacturing and Processing  
These are large area structures design and built for production. They will have extensive concrete foundations for industrial equipment and a high voltage electrical system.
- 720 - Mining and Quarrying  
This category includes parcels used in or necessary adjunct to the provision of mining and quarrying, i.e., sand and gravel, limestone, trap rock, salt, iron and titanium, talc, lead and zinc, gypsum, and other 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  
Pipelines used by nonutility companies, and not in Special Franchise.

741 - Gas

742 - Water

743 - Brine

744 - Petroleum Products

749 - Other

**800 - PUBLIC SERVICES**

This category includes, but is not limited to, parcels used in or as a necessary adjunct to the provision of public services. Therefore, a parcel which include a building used principally by a telephone company for accounting or customer billing should be coded in this category.

Similarly, parcels which are used to store, garage or repair motor vehicles and/or equipment used in providing these public utility services should be coded in the appropriate division below.

**820 - Water****821 - Flood Control**

Land used for the accumulation, storage or diversion of water for flood control purposes only.

**822 - Water Supply**

Land used for the accumulation, storage, transmission or distribution of water for purposes other than flood control or production of electricity (e.g., aqueducts and pipelines).

**823 - Water Treatment Facilities****826 - Water Transmission - Improvements****827 - Water Transmission - Outside Plant**

800 - PUBLIC SERVICES (cont.)

- 830 - Communication  
Includes all telephones, telecommunications, telegraph, radio, television and CATV property.
- 831 - Telephone  
Telephone and telecommunications land, buildings, towers, antennae, etc., except cellular telephone towers - see 837
- 832 - Telegraph
- 833 - Radio
- 834 - Television other than Community Antenna Television
- 835 - Community Antenna Television CATV Facility  
CATV land, buildings, antennae, towers, etc.
- 836 - Telephone Outside Plant  
Poles, wires, cable, etc.
- 837 - Cellular Telephone Towers
- 840 - Transportation
- 841 - Motor Vehicle  
Land used in the provision of transportation services by motor vehicles (e.g., bus terminals, taxicab garages, truck terminals and warehouses, etc.). Does not include public highways, bridges, tunnels, subways and property used in the maintenance (except by persons providing transportation services), manufacture and sale of motor vehicles.

800 - PUBLIC SERVICES (cont.)

- 842 - Ceiling Railroad  
Real property for which the State Board establishes the maximum taxable assessed value.
- 843 - Nonceiling Railroad
- 844 - Air
- 845 - Water  
Land used for water transportation (e.g., canal).
- 846 - Bridges, Tunnels and Subways
- 847 - Pipelines  
Pipelines used by utility companies for the transportation of petroleum products.

**NOTE :** This code will be deleted once the Utility Company Assessment Roll Standards (UCARS) have been adopted. After that the appropriate Pipeline designation should be chosen from the 740 series.

- 850 - Waste Disposal  
Does not include facilities used exclusively for the disposal of waste from an industrial process, which should be coded as industrial property.
- 851 - Solid Wastes  
Incinerators and waste compacting facilities. Does not include landfills and dumps (see code 852).
- 852 - Landfills and Dumps
- 853 - Sewage Treatment and Water Pollution Control
- 854 - Air Pollution Control



800 - PUBLIC SERVICES (cont.)

- 860 - Special Franchise Property  
Real property for which the State Board establishes assessments.
- 861 - Electric and Gas
- 862 - Water
- 866 - Telephone
- 867 - Miscellaneous
- 868 - Pipelines
- 869 - Television
- 870 - Electric and Gas
  - 871 - Electric and Gas Facilities  
General electric and gas facilities, buildings, and land including offices, garages, service centers, etc.
  - 872 - Electric SubStation  
Electric Power Generation Facilities  
Includes all land and facilities associated with electric generating stations, i.e. power plant equipment, reservoirs, dams, power house, penstock pipe, waterway structures, etc.
  - 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

800 - PUBLIC SERVICES

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

900 - WILD, FORESTED, CONSERVATION LANDS AND PUBLIC PARKS

910 - Private Wild and Forest Lands except for Private Hunting and Fishing Clubs

This division includes all private lands which are associated with forest land areas that do not conform to any other property type classification, plus plantations and timber tracts having merchantable timber.

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

- 900 - WILD, FORESTED, CONSERVATION LANDS AND PUBLIC PARKS (cont.)
- 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 and 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/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

900 - WILD, FORESTED, CONSERVATION LANDS AND PUBLIC PARKS (cont)

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).