



NEVADA DEPARTMENT OF TAXATION

Division of Local Government Services

2015-2016
Land Use Codes

NEVADA DEPARTMENT OF TAXATION

Nevada Property Tax: 2015-2016 Land Use Codes

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Introduction

Pursuant to NAC 361.1178, the Department of Taxation (Department) is responsible for establishing and publishing standardized land use codes (LUC). The purpose of this document is to fulfill the Department's responsibilities per this regulation.

Land use codes are used for categorizing property in the assessment roll, the statistical analysis of the roll, and for other purposes required by the Department of Taxation, such as selection of parcels included in Department ratio studies or performance audits. Land use codes may also be used for non-statutory purposes deemed appropriate by the county assessor. Land use codes are required in other regulations for purposes of reporting to the Department or the State Board of Equalization. *See Appendix I for applicable regulations.*

Many counties expanded the two digit state code to a three digit code or developed another system to provide additional information for management purposes. The Department allows each county to determine the use of additional digits but the first two digits must reflect the State system. Any supplementary land use code systems used for the Assessor's management purposes are not controlled by the Department

In addition to Land Use Codes, the improvements on each parcel are assigned occupancy codes. The occupancy codes are needed to apply the Marshall and Swift valuation service to determine value of improvements using the cost approach. A mixed use parcel may have multiple occupancy codes based on the improvements. Occupancy codes are standardized in each county based on the Marshall and Swift service. For example, Washoe County uses occupancy codes 001 to 008 for residential improvements valued using the Marshall and Swift Residential Estimator and codes 300 through 999 from the Marshall and Swift Commercial Estimator for improvements valued using the Commercial Estimator. *See Appendix II for an alphabetic and numeric sample list of current Marshall and Swift Commercial Estimator occupancy codes.*

In addition to Land Use Codes and Occupancy Codes, counties generally have user defined Exemption Codes, Special Property Codes, and Special Ownership Codes. Certain Exemption Categories (not the numeric Exemption Codes) are required in reports to the Department, such as the Statistical Analysis of the Roll and the Tax Expenditure Report required by AB 466 (2013). Standard exemption codes are being updated to conform to requirements of AB 466 (2013). Special Property Codes and Special Ownership Codes are not currently standardized statewide, however, counties using ADS software do employ certain codes. *See Appendix III for a listing of Special Property Codes in use in some counties. See Appendix IV for a listing of Special Ownership Codes in use in some counties.*

The use of the two digit Land Use Code is required for reports to the state such as the assessment rolls and the statistical analysis of the roll. The Occupancy Codes required for use of the Marshall and Swift valuation service are not currently incorporated into reports to the state such as the statistical analysis of the roll or databases for selection of parcels included in the ratio study or performance audits.

The Department requires each Assessor to report the classification of land for qualified agricultural property assessed per NRS 361A. The classifications are published annually in the *Agricultural Land Values and Open Space Property Procedures Bulletin*. See *Appendix V* for a sample listing of agricultural classifications.

Relationship to Abatement Land Use Codes

The land use codes identified in this bulletin do not replace the land use codes required for use with the abatement of property taxes provided in NRS 361.4722 and NRS 361.4723.

2015-2016 Land Use Codes Descriptions

The first digit in the land use code indicates the broad category of use, as follows:

- Category 1: Vacant
- Category 2: Residential, Single Family
- Category 3: Multi-residential
- Category 4: Commercial
- Category 5: Industrial
- Category 6: Rural
- Category 7: Communication, Transportation, and Utilities
- Category 8: Mines
- Category 9: Special Purpose

The second digit indicates a subcategory of use that shares the characteristics of the main category, but has additional characteristics that distinguish it from other subcategories, such as vacant land that is zoned residential versus vacant land that is zoned commercial. For LUC Categories 2 through 8, the following second digits are reserved for the following uses:

- Second digit 6: Auxiliary Area
- Second digit 7: Common Area
- Second digit 8: With minor improvements
- Second digit 9: Mixed use

Summary Listing 2015-2016 Land Use Codes

| LUC | Description |
|-----|---|
| 10 | Vacant – Unknown/Other |
| 11 | Splinter and other unbuildable |
| 12 | Vacant – Single Family Residential |
| 13 | Vacant – Multi-residential |
| 14 | Vacant – Commercial |
| 15 | Vacant – Industrial |
| 16 | Unassigned – (formerly Splinter merged into 11) |
| 17 | Unassigned – (formerly Other Unbuildable merged into 11) |
| 18 | Unassigned (formerly Vacant – Minor Improvements) |
| 19 | Vacant – Public Use Lands |
| 20 | Single Family Residence |
| 21 | Individual unit in a multiple unit building |
| 22 | Manufactured Home Converted to Real Property |
| 23 | Manufactured Home |
| 24 | Unassigned (formerly Common Area) |
| 25 | Unassigned (formerly Community Units Valued as Apartment Use) |
| 26 | SFR-Auxiliary Area (formerly Personal Property Manufactured Home billed on Secured Roll) |
| 27 | SFR – Common Area |
| 28 | Single Family Residential with Minor Improvements |
| 29 | Mixed Use with Single Family Residential as primary use |
| 30 | Duplex |
| | Duplex Under Construction |
| 31 | Two Single Family Units |
| 32 | Three to four-units |
| 33 | Five or More Units– low rise (formerly Five to Nine Units) |
| 34 | Five or More Units – high rise (formerly Ten or More Units) |
| 35 | Manufactured Home Park – Ten or More Manufactured Home Units |
| 36 | Multi-family residential auxiliary area (formerly Multi-residential Parking, etc. – Area Necessary to Multi-residential Function) |
| 37 | Multi-family residential common area |
| 38 | Multi-family Residential with Minor Improvements |
| 39 | Mixed Use with Multi-family Residential as primary use |
| 40 | General Commercial |
| 41 | Offices, Professional and Business Services |
| 42 | Casino or Hotel Casino |
| 43 | Commercial Living Accommodations (formerly Hotel or Motel) |
| 44 | Commercial Recreation |
| 45 | Golf Course |
| 46 | Commercial Auxiliary Area |
| 47 | Commercial – Common Area |
| 48 | Commercial with Minor Improvements |
| 49 | Mixed Use with Commercial as primary use |
| 50 | General Industrial – light industry, trucking and warehousing, |

| | |
|----|---|
| | service, repair |
| 51 | Commercial Industrial – retail or office use combined with industrial use |
| 52 | Heavy Industrial |
| 53 | Unassigned |
| 54 | Unassigned |
| 55 | Unassigned |
| 56 | Industrial Auxiliary Area (formerly Leasehold Industrial Property) |
| 57 | Industrial– Common Area |
| 58 | Industrial with Minor Improvements |
| 59 | Mixed Use with Industrial as primary use |
| 60 | Agricultural Qualified per NRS 361A (formerly Agricultural Deferred Vacant) |
| 61 | Agriculture not Qualified per NRS 361A for deferment |
| 62 | Open Space |
| 63 | Unassigned. (Formerly Patented Mining Claims). |
| 64 | Unassigned (Formerly all other mining property including mills) |
| 65 | Unassigned |
| 66 | Rural Use with auxiliary area (Formerly golf courses) |
| 67 | Rural Use with Common Area (Formerly Aggregates, Quarries) |
| 68 | Rural Use with Minor Improvements |
| 69 | Mixed Use with Rural as primary use (Formerly Public Lands or Parks – Improved) |
| 70 | Operating Communication, Transportation and Utility Property of an interstate or intercounty nature (Formerly Centrally-Assessed Public Utility) |
| 71 | Communication, Transportation and Utility Property of a local nature (Formerly Intracounty Public Utility) |
| 72 | Communication, Transportation, and Utility property of an interstate or intercounty nature, not used in operations (locally assessed) (Formerly centrally assessed with a portion locally assessed) |
| 73 | Alternative Energy –Solar, Wind, Biomass; does not include geothermal |
| 74 | Unassigned |
| 75 | Unassigned |
| 76 | Unassigned |
| 77 | Unassigned |
| 78 | Locally Assessed Utility Use with Minor Improvements |
| 79 | Mixed Use with Locally Assessed Utility as primary use |
| 80 | Pre-development or Abandoned Mine, improvements not valued by State |
| 81 | Mine, Extractive Mineral, Valuation of Improvements by State, Land Valuation by County |
| 82 | Mine, Oil and Gas, Valuation of Improvements by State, Land Valuation by County |
| 83 | Mine, Geothermal, Valuation of Improvements by State, Land Valuation by County |

| | |
|----|---|
| 84 | Aggregates, Quarries, Locally Assessed |
| 85 | Unassigned |
| 86 | Unassigned |
| 87 | Unassigned |
| 88 | Locally Assessed Mine with Minor Improvements |
| 89 | Mixed Use, Mine as primary use |
| 90 | Parks for Public Use |
| 91 | Cemeteries |
| 92 | Hospitals and Skilled Nursing Homes |
| 93 | Special Use, Limited-Market Properties |
| 94 | Unassigned |
| 95 | Unassigned |
| 96 | Special Purpose Auxiliary Area |
| 97 | Special Purpose Common Area |
| 98 | Special Purpose with Minor Improvements |
| 99 | Mixed Use with Special Purpose as Primary Use |

Transition Table

Black type indicates no change; **Blue** type indicates **new**; **Red** type indicates **merge or deletion**.

| LUC | Description | Former ADS Code | New LUC Reference | Nature of Change |
|------------------------------------|--|--------------------|------------------------|---|
| 1 VACANT | | | | |
| 10 | Vacant – Unknown/Other | 100 | 10 | 3 rd digit optional assignment |
| 11 | Splinter and other unbuildable (formerly Vacant Under Development) | 110 | 11 | Change to Splinter (formerly 16) and Vacant – Other Unbuildable (formerly 17) from Vacant Under Development |
| 12 | Vacant – Single Family Residential | 120 | 12 | 3 rd digit optional assignment |
| | Vacant – Single Family Residential – Under Development | 110 | 12 | Included in 12 |
| | Vacant-Single Family Residential-with minor improvements | 180 or 182 | 28 | Improved land must be categorized to the primary use |
| 13 | Vacant – Multi-residential | 130 | 13 | 3 rd digit optional assignment |
| | Vacant – Multi-residential – Under Development | 110 | 13 | Included in 13 |
| | Vacant – Multi-residential-with minor improvements | 180 or 182 | 38 | Improved land must be categorized to the primary use |
| 14 | Vacant – Commercial | 140 | 14 | 3 rd digit optional assignment |
| | Vacant – Commercial – Under Development | 110 | 14 | Included in 14 |
| | Vacant – Commercial with minor improvements | 180 or 182 | 48 | Improved land must be categorized to the primary use |
| 15 | Vacant – Industrial | 150 | 15 | 3 rd digit optional assignment |
| | Vacant – Industrial Under Development | 110 | 15 | Included in 15 |
| | Vacant – Industrial with minor improvements | 180 or 182 | 58 | Improved land must be categorized to the primary use |
| 16 | Unassigned – (formerly Splinter merged into 11) | 160 | 16 | |
| 17 | Unassigned – (formerly Other Unbuildable merged into 11) | 170 | 91 for cemeteries | Split out cemeteries |
| 18 | Unassigned (formerly Vacant – Minor Improvements) | 180, 182, 184, 185 | 28, 38, 48, 58, 68, 98 | Improved land must be categorized to the primary use |
| 19 | Vacant – Public Use Lands | 190 | 90 for Parks | Public use lands, except parks; 3 rd digit optional assignment |
| 2 SINGLE FAMILY RESIDENTIAL | | | | |
| 20 | Single Family Residence | 200 | 20 | 3 rd digit optional assignment |
| | Single Family Residence Under Construction | 201 | 20 | Included in 20 |
| 21 | Individual unit in a multiple unit building | 210 | 21 | Formerly known as Condominium and Townhouse |

| LUC | Description | Former ADS Code | New LUC Reference | Nature of Change |
|----------|--|-----------------|-------------------|--|
| 22 | Manufactured Home Converted to Real Property | 220 | 22 | 3 rd digit optional assignment |
| | Manufactured Home (converted) with site built additions | 222 | 22 | Included in 22 |
| 23 | Manufactured Home | 230 | 23 | Includes both mfg. homes on unsecured rolls & with site built additions if they are real property |
| | Personal Property Manufactured Home billed on the Unsecured Roll | 230 | 23 | Included in 23 |
| | Personal Property Manufactured Home (unsecured roll) with site built additions | 232 | 23 | Included in 23 |
| | Manufactured Home Conversions Pending | 261 | 23 | Pending conversions are not yet real property; include in 23 |
| | Secured Manufactured Home with Site Built Additions (Not Converted) | 262 | 23 | Included in 23 |
| 24 | Unassigned (formerly Common Area) | 240 | 27, 37, 47, 57, | The second digit "7" is reserved to indicate "Common Areas." |
| 25 | Unassigned (formerly Community Units Valued as Apartment Use) | 250 | 39 | Condominiums and townhouses used as apartments should be re-categorized to the most appropriate category "3" |
| 26 | SFR-Auxiliary Area (formerly Personal Property Manufactured Home billed on Secured Roll) | 260; 261; 262 | 23 | All personal property manufactured homes are listed in "23" without reference to the roll on which they appear. The second digit "6" is reserved to Auxiliary areas. |
| 27 | SFR – Common Area | | 27 | Moved from 24 to 27 so that the second digit would be consistent under all categories. |
| 28 | Single Family Residential with Minor Improvements | 180, 182 | 28 | The second digit "8" is reserved to indicate "Minor Improvements." |
| 29 | Mixed Use with Single Family Residential as primary use | | 29 | The second digit "9" is reserved to indicate "Mixed Use." |
| 3 | MULTI-FAMILY RESIDENTIAL | | | |
| 30 | Duplex | 300 | 30 | 3 rd digit optional assignment |
| | Duplex Under Construction | 301 | 30 | Included in 30 |
| 31 | Two Single Family Units | 310 | 31 | 3 rd digit optional assignment |
| | Two Single Family Units Under Construction | 311 | 31 | Included in 31 |
| | Multi-Family Residence with Manufactured Home Conversion | 312 | 31 | Use Special Property Code |
| 32 | Three to four-units | 320 | 32 | 3 rd digit optional assignment; includes apartments or low-rise multiples, mixed residences and |

| LUC | Description | Former ADS Code | New LUC Reference | Nature of Change |
|----------|---|-----------------|-------------------|---|
| | | | | manufactured homes |
| | Three to Four Units Under Construction | 321 | 32 | Included in 32 |
| 33 | Five or More Units– low rise (formerly Five to Nine Units) | 330 | 33 | 3 rd digit optional assignment; includes mixed residences and manufactured homes |
| | Apartments to low rise multiples under construction | 331 | 33 | Included in 33 |
| | Exempt or partially exempt Apartment Building | 333 | 33 | Included in 33 |
| 34 | Five or More Units – high rise (formerly Ten or More Units) | 340 | 34 | 3 rd digit optional assignment; includes low-rise, mid-rise, or high-rise multiples |
| | Ten or More Units – under Construction | 341 | 34 | Included in 34 |
| 35 | Manufactured Home Park – Ten or More Manufactured Home Units | 350 | 35 | 3 rd digit optional assignment |
| 36 | Multi-family residential auxiliary area (formerly Multi-residential Parking, etc. – Area Necessary to Multi-residential Function) | 360 | 36 | 3 rd digit optional assignment; new name but same type of property. The second digit “6” is reserved to Auxiliary areas. |
| 37 | Multi-family residential common area | | 37 | The second digit “7” is reserved to indicate “Common Areas.” |
| 38 | Multi-family Residential with Minor Improvements | | 38 | The second digit “8” is reserved to indicate “Minor Improvements.” |
| 39 | Mixed Use with Multi-family Residential as primary use | | 39 | The second digit “9” is reserved to indicate “Mixed Use.” |
| 4 | Commercial | | | |
| | <i>Attach 3-digit Marshall & Swift Occupancy code to LUC for more description of use</i> | | | |
| 40 | General Commercial | 400 | 40; 92 | 3 rd digit optional assignment; hospitals go to 92. |
| | General Commercial Under Construction | 401 | 40; 92 | Included in 40 or 92 (hospitals) |
| | Restaurants, Convenience Stores, Bars & Taverns | 403, 404, 408 | 40 | Use Occupancy code for description of type of use. |
| 41 | Offices, Professional and Business Services | 410 | 41 | 3 rd digit optional assignment |
| | Offices, Professional and Business Services under construction | 411 | 41 | Included in 41 |
| | Residence used as commercial Business | 412 | 41 | Included in 41 |
| 42 | Casino or Hotel Casino | 420 | 42 | 3 rd digit optional assignment |
| | Casino or Hotel Casino Under Construction | 421 | 42 | Included in 42 |
| 43 | Commercial Living Accommodations (formerly Hotel or Motel) | 430 | 43 | 3 rd digit optional assignment; change of name to incorporate various types |

| LUC | Description | Former ADS Code | New LUC Reference | Nature of Change |
|----------|--|-----------------|-------------------|--|
| | | | | of living accommodations |
| | Commercial Living Accommodations under construction | 431 | 43 | Included in 43 |
| | Bed and Breakfast | 432 | 43 | Included in 43 |
| 44 | Commercial Recreation | 440 | 44 | 3 rd digit optional assignment; change of name to incorporate various types of properties, from “resort” to “recreation”; excludes golf courses |
| | Commercial Recreation under construction | 441 | 44 | Included in 44; excludes golf courses |
| 45 | Golf Course | 660 | 45 | Changed to indicate commercial nature of golf courses rather than rural. |
| 46 | Commercial Auxiliary Area | | 46 | The second digit “6” is reserved to indicate “Auxiliary” areas. |
| 47 | Commercial – Common Area | | 47 | The second digit “7” is reserved to indicate “Common Areas.” |
| 48 | Commercial with Minor Improvements | | 48 | The second digit “8” is reserved to indicate “Minor Improvements.” |
| 49 | Mixed Use with Commercial as primary use | | 49 | The second digit “9” is reserved to indicate “Mixed Use.” |
| 5 | INDUSTRIAL | | | |
| | <i>Attach 3-digit Marshall & Swift Occupancy code to LUC for more description of use</i> | | | |
| 50 | General Industrial – light industry, trucking and warehousing, service, repair | 500 | 50 | 3 rd digit optional assignment |
| | General Industrial under construction | 501 | 50 | Included in 50 |
| | Leasehold industrial property | 560 | 50 | Define ownership in a special use code |
| 51 | Commercial Industrial – retail or office use combined with industrial use | 510 | 51 | 3 rd digit optional assignment |
| | Commercial industrial Under Construction | 511 | 51 | Included in 51 |
| | Mini-warehouses | 512 | 51 | Included in 51; Use Occupancy code for description of type of use. |
| | Truck Stops | 513 | 51 | Included in 51; Use Occupancy code for description of type of use. |
| | Truck Stops with Motels | 514 | 51 | Included in 51; Use Occupancy code for description of type of use. |
| | Leasehold Industrial Property | 560 | 51 | |
| 52 | Heavy Industrial | | | 3 rd digit optional assignment |
| | Heavy Industrial Under Construction | | | Included in 52 |
| 53 | Unassigned | | | |
| 54 | Unassigned | | | |

| LUC | Description | Former ADS Code | New LUC Reference | Nature of Change |
|----------------|---|-----------------|-------------------------------|---|
| 55 | Unassigned | | | |
| 56 | Industrial Auxiliary Area (formerly Leasehold Industrial Property) | 560 | 51 | The second digit “6” is reserved to indicate “Auxiliary” areas. |
| 57 | Industrial– Common Area | | | The second digit “7” is reserved to indicate “Common Areas.” |
| 58 | Industrial with Minor Improvements | | | The second digit “8” is reserved to indicate “Minor Improvements.” |
| 59 | Mixed Use with Industrial as primary use | | | The second digit “9” is reserved to indicate “Mixed Use.” In this case “51” may be more appropriate if connected with commercial. |
| 6 RURAL | | | | |
| 60 | Agricultural Qualified per NRS 361A (formerly Agricultural Deferred Vacant) | 600 | 60 | 3 rd digit optional assignment |
| | Agricultural Deferred with Residence | 602 | 69 | 3 rd digit optional assignment Included in 69 |
| | Agricultural Deferred with Manufactured Home | 603 | 69 | 3 rd digit optional assignment Included in 69 |
| | Agricultural Deferred with Commercial | 604 | 69 | 3 rd digit optional assignment Included in 69 |
| | Agricultural Deferred with Improvements but no Residences | 605 | 69 | 3 rd digit optional assignment Included in 69 |
| | Agricultural Deferred with Industrial | 606 | 69 | 3 rd digit optional assignment Included in 69 |
| | Agricultural Deferred with Residential Land Value but no Residence currently in existence | 607 | 69 | 3 rd digit optional assignment Included in 60 |
| | Agricultural Deferred with multiple Residences | 608 | 69 | 3 rd digit optional assignment Included in 60 |
| 61 | Agriculture not Qualified per NRS 361A for deferment | | 61 | Agricultural use but not qualified for deferment |
| 62 | Open Space | 620 | | 3 rd digit optional assignment |
| | Land with lease of surface water rights to a political subdivision for municipal use | 620 | 62 | Included in 62 |
| | Sites designated as historic | 620 | 62 | Included in 62 |
| 63 | Unassigned. (Formerly Patented Mining Claims). | 630 | | See Special Ownership Codes. Land Use determined by actual use. |
| | Patented Mining Claim with Residence | 632 | 20, 22, or 23 | Land use determined by actual use. |
| 64 | Unassigned (Formerly all other mining property including mills) | 640 | 80, 81, 82, 83, 84, 88, or 89 | Mine property category has moved to category “8”. Select appropriate subcategory. |
| 65 | Unassigned | | | |
| 66 | Rural Use with auxiliary area | 660 | 45 | Moved golf courses to “45” to |

| LUC | Description | Former ADS Code | New LUC Reference | Nature of Change |
|--|---|-----------------|-------------------|--|
| | (Formerly golf courses) | | | reflect commercial nature of property. The second digit “6” is reserved to indicate “Auxiliary” areas. |
| 67 | Rural Use with Common Area (Formerly Aggregates, Quarries) | 670 | 84 | The second digit “7” is reserved to indicate “Common Areas.” |
| 68 | Rural Use with Minor Improvements | 690 | 68 | The second digit “8” is reserved to indicate “Minor Improvements.” |
| 69 | Mixed Use with Rural as primary use (Formerly Public Lands or Parks – Improved) | 690 | 19, 68, or 90 | The second digit “9” is reserved to indicate “Mixed Use.” |
| 7 COMMUNICATION, TRANSPORTATION AND UTILITIES | | | | |
| 70 | Operating Communication, Transportation and Utility Property of an interstate or intercounty nature (Formerly Centrally-Assessed Public Utility) | 700 | 70 | 3 rd digit optional assignment |
| | Public Utility (State) Electrical Generation | | 70 | Included in 70 |
| | Public Utility (State) Electrical Alternative Energy | | 70 | Included in 70 |
| | Public Utility (State) Natural Gas | | 70 | Included in 70 |
| | Public Utility (State) Communications | | 70 | Included in 70 |
| | Public Utility (State) Transportation | | 70 | Included in 70 |
| | Public Utility (State) Water Supply, Treatment, Distribution | | 70 | Included in 70 |
| | Public Utility (State) Waste Disposal, Treatment, Collection | | 70 | Included in 70 |
| 71 | Communication, Transportation and Utility Property of a local nature (Formerly Intracounty Public Utility) | 710 | 71 | 3 rd digit optional assignment; (e.g. local water company) |
| | Public Utility Property Valued by County under construction | 711 | 71 | Included in 71. |
| | Public Utility (Local) Electrical Generation | | 71 | Included in 71. |
| | Public Utility (Local) Electrical Alternative Energy | | 71 | Included in 71. |
| | Public Utility (Local) Natural Gas | | 71 | Included in 71. |
| | Public Utility (Local) Communications | | 71 | Included in 71. |
| | Public Utility (Local) Transportation | | 71 | Included in 71. |
| | Public Utility (Local) Water Supply, Treatment, Distribution | | 71 | Included in 71. |
| | Public Utility (Local) Waste Disposal, Treatment, Collection | | 71 | Included in 71. |
| 72 | Communication, Transportation, and | 720 | 72 | 3 rd digit optional assignment; name |

| LUC | Description | Former ADS Code | New LUC Reference | Nature of Change |
|--|--|-----------------|-------------------|--|
| | Utility property of an interstate or intercounty nature, not used in operations (locally assessed) (Formerly centrally assessed with a portion locally assessed) | | | change for improved description |
| 73 | Alternative Energy –Solar, Wind, Biomass; does not include geothermal | 730 | 73 | 3 rd digit optional assignment; name change to clarify category does not include geothermal |
| 74 | Unassigned | | | |
| 75 | Unassigned | | | |
| 76 | Unassigned | | | |
| 77 | Unassigned | | | |
| 78 | Locally Assessed Utility Use with Minor Improvements | | | The second digit “8” is reserved to indicate “Minor Improvements.” |
| 79 | Mixed Use with Locally Assessed Utility as primary use | | | The second digit “9” is reserved to indicate “Mixed Use.” |
| 8 MINES | | | | |
| 80 | Pre-development or Abandoned Mine, improvements not valued by State | 640 | 80 | See description, pages 38-40* |
| 81 | Mine, Extractive Mineral, Valuation of Improvements by State, Land Valuation by County | 640 | 81 | See description, pages 38-40* |
| 82 | Mine, Oil and Gas, Valuation of Improvements by State, Land Valuation by County | 640 | 82 | See description, pages 38-40* |
| 83 | Mine, Geothermal, Valuation of Improvements by State, Land Valuation by County | 640 | 83 | See description, pages 38-40* |
| 84 | Aggregates, Quarries, Locally Assessed | 670 | 84 | See description, pages 38-40* |
| 85 | Unassigned | | | |
| 86 | Unassigned | | | |
| 87 | Unassigned | | | |
| 88 | Locally Assessed Mine with Minor Improvements | | 88 | The second digit “8” is reserved to indicate “Minor Improvements.”* |
| 89 | Mixed Use, Mine as primary use | 632 | 89 | The second digit “9” is reserved to indicate “Mixed Use.” * |
| <i>*Please note land valuation is performed by county assessor on all categories of mines.</i> | | | | |
| 9 SPECIAL PURPOSE OR USE | | | | |
| 90 | Parks for Public Use | 190, 690 | 90 | See description, pages 41-42 |
| 91 | Cemeteries | 170 | 91 | See description, pages 41-42 |
| 92 | Hospitals and Skilled Nursing Homes | 400 | 92 | See description, pages 41-42 |
| 93 | Special Use, Limited-Market Properties | | 93 | See description, pages 41-42 |
| 94 | Unassigned | | | |

| LUC | Description | Former ADS Code | New LUC Reference | Nature of Change |
|------------|---|--------------------------------|------------------------------|--|
| 95 | Unassigned | | | |
| 96 | Special Purpose Auxiliary Area | | 96 | The second digit “6” is reserved to indicate “Auxiliary” areas. |
| 97 | Special Purpose Common Area | | 97 | The second digit “7” is reserved to indicate “Common Areas.” |
| 98 | Special Purpose with Minor Improvements | | 98 | The second digit “8” is reserved to indicate “Minor Improvements.” |
| 99 | Mixed Use with Special Purpose as Primary Use | | 99 | The second digit “9” is reserved to indicate “Mixed Use.” |

Definitions

Category 1 Series: Vacant

Parcels classified as “Vacant” are parcels of land upon which no improvements exist. This code will exist on a parcel until another land use has been ascertained. *See also the definition of “Vacant” in Appendix I.*

10 – Vacant – Unknown/Other

The “Vacant – Other” category is used for vacant parcels that are not otherwise classified in the “vacant” series. Properties in this category are generally not zoned or are zoned with very low density. The most common use of this category is for parcels managed by federal, state or local agencies such as the Bureau of Land Management, Forest Service, or the State of Nevada. However, this category should not be limited to those common situations. The surface of Patented Mining Claims that are not used for mining, agricultural or other identifiable uses should be in this category. Vacant Indian Reservation or Trust Land should be included in this category.

11 – Vacant – Splinter and Other Unbuildable (formerly Vacant – Under Development)

This LUC was previously assigned to “Vacant – Under development.” Vacant properties under development should be included in one of the other categories in the Category 1 Vacant section. Counties desiring to account for “Under Development” parcels should add a third alpha or numeric digit to identify those parcels.

Category 11 has been reassigned and former LUC 16, “Splinter” and LUC 17, “Other Unbuildable” have been merged into Category 11. The “Vacant – Splinter” category is used for parcels that cannot be used for a building or other practical use, usually because of physical restrictions such as extreme terrain, size or shape. The “Vacant – Other unbuildable” category is used for parcels that cannot be used for a building or other practical use, usually because of legal restrictions. A separate land use category is used because these unbuildable parcels generally have minimal value.

Note that cemeteries formerly classified in LUC 17 should be moved to LUC 91, Special Purpose, Cemeteries.

12 – Vacant – Single Family Residential

The “Vacant – Single Family Residential” category is generally used for parcels that are subdivided and zoned for single family residential use, with the necessary approvals and basic infrastructure completed. There are generally improvements such as roads and utilities in the area or in the subdivision. Parcels in this category are sometimes called “turnkey” lots because a home can be constructed without further approvals or infrastructure requirements. Although it is very

likely that these lots will be used for construction of a single family home, there are not yet improvements sufficient to establish actual use. This category is very common but should not be used for parcels unless there is sufficient evidence that the land will be used for a single family residence. For example, parcels owned by the BLM or Forest service should not be classified as “Vacant – Single Family Residential” unless evidence exists to support intended use for a single family residence. This category may also be used for large parcels of land that have not gone through any parcel map or subdivision map process but evidence exists that the land will be primarily used for a single family residence.

Parcels reported in this category include:

Vacant – Single Family Residential

Vacant – Single Family Residential – Under Development

Vacant – No structures but subject to allocation of common area costs

13- Vacant – Multi-Residential

The “Vacant – Multi-Residential” category is generally used for parcels that are subdivided, parceled, or zoned as multi-residential, with the necessary approvals and basic infrastructure completed. Multi-residential is any single parcel of land that may be used for more than one residential unit. Examples include duplexes, triplexes, apartments, mobile home parks, and parking areas for multi-residential use. For example, a parcel is approved and zoned for apartments, but no improvements have been constructed. It would be appropriate to classify the land as “Vacant – Multi-residential” because improvements to demonstrate actual use do not exist. As another example, there may be several phases of a development approved for duplexes but a particular phase has not been developed. It would be appropriate to classify the parcels in the undeveloped phases as “Vacant – Multi-residential”.

Parcels reported in this category include:

Vacant – Multi Residential

Vacant – Multi Residential – Under Development

14 – Vacant – Commercial

The “Vacant – Commercial” category is used for parcels that are subdivided, parceled, or zoned as commercial, with the necessary approvals and basic infrastructure completed. Examples include land slated for development as office buildings, retail stores, casinos, hotels/motels or similar uses. Examples in this category would also include vacant land slated for use as theaters, sports stadiums, racetracks, social organizations, amusement parks, bowling centers, swimming pools, marinas, resort facilities, or camping facilities.

Parcels reported in this category include:

Vacant – Commercial

Vacant – Commercial – Under Development

15 – Vacant – Industrial

The “Vacant – Industrial” category is generally used for parcels that are subdivided, parceled, or zoned for industrial use or other evidence exists for potential industrial use. Parcels in this category generally have the necessary approvals and basic infrastructure exists. Examples include industrial centers, manufacturing, or similar uses.

Parcels reported in this category include:

Vacant – Industrial

Vacant – Industrial – Under Development

16 – Unassigned (formerly Vacant – Splinter)

The “Vacant – Splinter” category has been merged with “Vacant – Other Unbuildable” and reassigned to Category 11.

17 – Unassigned (formerly Vacant – Other unbuildable)

The “Vacant – Other unbuildable” category has been merged with “Vacant – Splinter” and reassigned to Category 11.

Note that cemeteries formerly classified in LUC 17 should be moved to LUC 91, Special Purpose, Cemeteries.

18 – Unassigned (formerly Minor Improvements)

The “Vacant – Minor Improvements” category has been deleted. Parcels with minor improvements will have codes assigned under Single Family Residential with Minor Improvements (28); Multi-Family Residential with Minor Improvements (38); Commercial with Minor Improvements (48); Industrial with Minor Improvements (58); and Rural with Minor Improvements (68).

19 – Vacant –Public Use Lands (formerly Vacant – Public Lands and Parks)

This LUC was previously assigned to “Vacant – Public Land and Parks” category. The LUC was used for parcels usually owned by a governmental or non-profit entity, and used for the well-being of the community. Public lands that meet the “vacant criteria” will remain in this category, such as BLM lands or National Forests. Parks with improvements or minor improvements will be assigned to LUC 90 “Parks for Public Use.”

Examples

- A. A remote, vacant section of BLM land not used for agriculture or other use would be LUC 19. The parcel may be further defined though other codes such as exempt codes, special property codes, or special ownership codes.

- B. A vacant lot zoned for commercial development would be LUC 14, even if the vacant lot cannot be used until further approvals and improvements are made. If the county uses a 3-digit system, -001, “Under Development” could be added to show the lot is vacant but under development.
- C. A vacant lot containing minor improvements zoned for commercial development would be LUC 48.
- D. Land dedicated to the City by a developer for future development as a park would be LUC 10.
- E. Parcels that are legally restricted for development and are essentially buffer zones would be LUC 11. If these properties qualify as open space per NRS 361A, see LUC 62.
- F. A patented mining claim in a mountainous area that is not used for mining or agriculture containing an old, uninhabitable, dilapidated miner’s shack would be LUC 10.
- G. A parcel of land is used for a public cemetery. See Special Purpose Use, LUC 91. Land designated for use as a cemetery does not meet the definition of “vacant” because its use as a cemetery has been ascertained and improvements such as fencing, lawn, paths, etc are sufficient to establish actual use.
- H. Land used as a small community park has grass, a sprinkling system, and picnic tables. It is owned by the City and the City maintains the grass and sprinkler system. See Special Purpose Use –Parks, LUC 90. The improvements indicate land use as a park and although no buildings or vertical improvements exist on the land, the actual land use as a park is evident.
- I. A subdivision map was recorded for 40 residential lots to be developed in two phases. The first phase, consisting of 10 lots, is developed with required approvals and infrastructure. The first 10 lots would be coded with LUC 12. The remaining 30 “paper lots” would also be coded with LUC 12.
- J. A small parcel of land has no road access and slopes on the land vary from 30% to vertical cliffs. No structures could ever be built on the land. There is a large statue commemorating a historical event erected on the land. The lot would be coded with LUC 11.

Category 2 Series: Single Family Residential

Parcels classified as “Single Family Residential” are parcels of land upon which improvements are used as a dwelling for one family.

20 – Single Family Residence

The “Single Family Residence” category is used for land upon which a dwelling exists for occupancy by one family. Properties in this category are usually zoned as residential. This category is used for a residence that is constructed on site (often referred to as “stick built” homes).

Parcels reported in this category include:

Single Family Residence

Single Family Residence under construction

21 – Individual Residential Unit in a Multiple Unit Building or Multiple Units (formerly Condominium or Townhouse)

The “Individual Residential Unit in a Multiple Unit Building or Multiple Units” category is used to identify land upon which a structure exists that is designed to contain multiple units for single family occupancy. This category also includes “zero lot line” properties. The individual units are usually constructed in combination with other units such that a unit could not be removed without impacting other units. Although the term “condominium” refers to a type of ownership and not a land use, the term condominium is often used to describe a structure that contains multiple units for single family occupancy.

Townhouses and Row Houses are others example of property in this category. Properties in this category are usually zoned as residential. There may or may not be common areas or common elements that are used by all residents. See LUC 39 for instances when these types of properties are converted to apartments.

Parcels reported in this category include:

A Unit in a Condominium, Townhouse or Row house

Individual Residential Unit under construction

A Unit in a Low-Rise Multiple

A Unit in a Mid-Rise Multiple

A Unit in a High Rise Multiple

22 – Manufactured Home Converted to Real Property

The “Manufactured Home Converted to Real Property” category is used to identify land upon which a manufactured home has been converted to real property by placing the manufactured home on a foundation according to standards (see the Manufactured Housing website at <http://mhd.state.nv.us/> for the process and standards). Properties in this category are usually zoned as residential.

23 – Manufactured Home (formerly Personal Property Manufactured Home billed on the Unsecured Roll)

The revised category 23 is used to identify land upon which a manufactured home (that has not been converted to real property) exists for the occupancy of a single family. The manufactured home is considered personal property that may be billed on either the secured or the unsecured roll.

The categories previously referred to as “23-Personal Property Manufactured Home billed on the Unsecured Roll” and “26-Personal Property Manufactured Homed billed on the Secured Roll” have been combined into the same category. If it is necessary to identify the billing roll, add a third digit, such as “6” to designate Personal Property Manufactured Home Billed on the Secured Roll. If there is no third digit, by default the Personal Property Manufactured Home would be listed on the Unsecured Roll.

24 – Unassigned (formerly Common Area)

Common Areas and Auxiliary Areas can be associated with many kinds of residential and non-residential properties. The designation of residential common areas has been moved to a designation using 27. Similarly, common areas for multi-family residences are designated “37”; “47” for commercial; and “57” for industrial.

25 – Unassigned (Formerly Condominium or Townhouse Used as Apartments)

The “Condominium or Townhouse Used as Apartments” category was formerly used to identify land upon which improvements are owned by one owner and leased as apartment units. In this case, the owner is an investor in an income producing property. Usually, this situation arises when a property was developed with the intention of selling the individual units but market conditions changed the original intention. These types of converted properties should be reported under the most appropriate category of LUC Category “3”.

26 – Single Family Residential Auxiliary Area (formerly Personal Property Manufactured Home billed on the Secured Roll)

The original category of “Personal Property Manufactured Home billed on the Secured Roll” was combined with the former category “23-Personal Property Manufactured Home billed on the Unsecured Roll”. The “26-Personal Property Manufactured Home billed on the Secured Roll” category previously referred to the type of improvement on the land and billing issues versus the land use.

LUC 26 has been reassigned to include parcels which can be described as an auxiliary area to a single family residential area. “Auxiliary Area” indicates land on separate parcels used in conjunction with a development such as landscaped areas or parking lots/structures. The values of Auxiliary Areas may be distinguished from common areas. Auxiliary areas are not allocated to each owner of units in the development but are assessed to the operator or a

homeowners association. The category is typically associated with properties in LUC 21 that are not otherwise common areas.

27 – Single Family Residential Common Area

“Common Area” indicates land used by all of the owners or users in a developed area. Examples include landscaped areas, parking, swimming pools, fitness centers, hallways, elevators, mechanical rooms, and community centers. The values of the common areas are allocated to the owners of the units or structures; therefore, the value placed on parcels with this designation is zero.

28 – Single Family Residential with Minor Improvements

“Single Family Residential with Minor Improvements” indicates the primary use of the land will be as a single family residence, although the main structure is not yet in existence. Minor improvements such as a shed, detached garage, or fencing may be in existence.

29 – Mixed Use Single Family Residential

“Mixed Single Family Residential and Other Use” indicates the primary use of the property is single family residential; however, the property may also have another use. The additional use or uses may be identified using Special Property Codes.

Examples

- A. The common area for a high rise community owned as condos contains a swimming pool, etc. The LUC is 27. The value of the land and improvements in the common area is allocated to each owner.
- B. A unit in a high rise community owned as condos would be LUC 21.
- C. A manufactured home on a foundation (converted to real property) with an attached stick built garage would be LUC 22 .
- D. A manufactured home is placed on a parcel of land but the manufactured home has not been converted to real property. The owner of the property has requested that the manufactured home be billed on the secured roll as personal property. The land use code for the property would be 23.
- E. A manufactured home is placed on a parcel of land but the manufactured home has not been converted to real property. The owner of the property has requested that the manufactured home be billed on the unsecured roll as personal property. The land use code for the property would be 23.

- F. A single family residence exists on a parcel of land with a large workshop in the back that is used for a commercial business. The owner has a home occupation permit for the business. The LUC would be 29.
- G. Parcel #1 contains a large single family stick built residence. Parcel #2 contains an open area improved with asphalt used for parking for Parcel #1. The LUC for Parcel #1 is 20. The LUC for parcel #2 is 28.
- H. The City Council recently approved a zone change, master plan amendment, and subdivision map for a 100-unit single family residential development. The subdivision map has been recorded. The LUC for the lots in the subdivision is 12. When further development occurs such as construction of roads, water lines, and so on, the LUC is still 12. When a home is constructed on the lot, the LUC will become 20.
- I. A patented mining claim that was originally 20 acres is divided (via a recorded map) into 40 town lots totaling 10 acres with 10 acres remaining. Once a portion of the mining claim is split for uses other than agriculture or mining, it loses its identity as a mining claim for purposes of exemption or exception (constitution and NRS). The part of the mining claim that remains keeps its identity as a mining claim for purposes of potential exemption from the assessment roll (NRS 362.050) and minimum valuation per NAC 362.410. The parcels of the town lots, assuming homes have been built or placed on the lots, would be assigned LUC 20. The use of the vacant 10 acres of left over mining claim cannot be determined so it is assigned LUC is 10.

Category 3 Series, Multi-Residential

Parcels classified as “Multi-Residential” are parcels of land upon which improvements are designed for residential use by more than one family.

30 – Duplex

The “Duplex” category is used for land upon which a dwelling exists designed for the occupancy of two families, usually sharing a common wall. Properties in this category are usually zoned as residential.

Parcels reported in this category include:

Duplex

Duplex – Under Construction

31 – Two Single Family Units

The “Two Single Family Units” category is used to identify land upon which two detached dwelling units exist on a single parcel. Examples may be a residence (stick-built home) and a manufactured home, or two residences, or two manufactured homes. Properties in this category are usually zoned as residential,

and are sometimes grandfathered or allowed as a non-conforming existing use in zoning codes.

Parcels reported in this category include:

Two Single Family Units

Two Single Family Units – Under Construction

32 – Three to Four Units

The “Three to Four Units” category is used to identify land upon which one or more detached dwelling unit(s) exist on a single parcel designed to house three to four families. Examples may be a tri-plex, a three to four unit apartment complex, three to four detached residences or a combination of residences and manufactured homes. Properties in this category are usually zoned as residential, and are sometimes grandfathered or allowed as a non-conforming existing use in zoning codes.

Parcels reported in this category include:

Three to Four Units

Three to Four Units – Under Construction

33 – Five or More Units – Low Rise

The “Five or More Units – Low Rise” category is used to identify land upon which one or more detached dwelling unit(s) exist on a single parcel designed to house five or more families. Examples may be an apartment complex, five or more detached residences or a combination of residences and manufactured homes. Properties in this category are usually zoned as residential, and are sometimes grandfathered or allowed as a non-conforming existing use in zoning codes.

Parcels reported in this category include:

Five or More Units

Five or More Units – Low Rise (one to two stories) Multiple

Five or More Units – Under Construction

34 – Five or More Units – High Rise

The “Five or More Units – High Rise” category is used to identify land upon which one or more detached dwelling unit(s) exist on a single parcel designed to house five or more families. Examples may be an apartment complex, several detached residences or a combination of residences and manufactured homes.

Parcels reported in this category include:

Ten or More Units – Under Construction

Five or More Units – High Rise (3 or more stories) Multiple

35 – Manufactured Home Park

The “Manufactured Home Park” category is used to identify land upon which individually owned manufactured homes exist on land usually leased from the owner/operator of the park. There may be common areas in the park.

Parcels reported in this category include:

Manufactured Home Park

Manufactured Home Park – Under Construction

36 – Multi-family Residential Auxiliary Area (formerly Multi-residential Parking)

The “Multi-residential Parking” category was previously used to identify land used for parking areas necessary for a multi-residential development to function. Parking areas are sometimes on separate parcels from the residential improvements. The category was renamed to allow other auxiliary uses besides parking areas, such as landscaped areas. The values of Auxiliary Areas are not allocated to each owner of units in the development but are assessed to the owner, operator, homeowners association or other entity.

37 – Multi-Family Residential Common Area

An example of a multi-family residential common area would be the common area in a manufactured home park.

38 – Multi-Family Residential with Minor Improvements

“Multi-Family Residential with Minor Improvements” indicates the primary use of the land will be as a multi-family residence, although the main structure is not yet in existence. Minor improvements such as a shed, landscaping, or fencing may be in existence.

39 – Mixed Use Multi-Family Residential

“Mixed Multi-Family Residential and Other Use” indicates the primary use of the property is multi-family residential; however, the property may also have another use. The additional use or uses may be identified using Special Property Codes.

Examples

- A. A twelve unit apartment building of one or two stories would be LUC 33 – Five or more units, low rise.
- B. A two acre parcel containing a stick built home and a manufactured home would be LUC 31.

- C. A single 10 acre parcel of land is used for a manufactured home park in which the owner leases spaces inside the park to individuals. The land use code would be LUC 35.
- D. Two five acre parcels of land are used for a manufactured home park in which the first is leased as spaces and the second is a parking lot. The land use codes would be LUC 35 and 36, respectively.
- E. A 300-unit property, originally developed with the intention of individual ownership of units, is now owned by a single entity and rented as apartments. The LUC could simply be classified in the five or more units series, LUC 33 or 34.

Category 4 Series: Commercial

Parcels classified as “Commercial” are parcels of land upon which improvements are used for the sale of goods and/or services or for the provision of community services, including recreational uses. For more definition, the Assessor should apply Occupancy Codes. *See Appendix II for an alphabetic sample list of current Marshall and Swift Commercial Estimator occupancy.*

40 – General Commercial

The “General Commercial” category is used for land upon which the improvements are used for the sale of goods and/or services that does not fit into another category in the “Commercial” series. General types of uses are:

General Services: Includes such businesses as Laundromats, cleaners, locksmiths, plant nurseries, commercial parking lots, printers, barber and beauty shops, tailor shops, catering services, mortuaries, photography studios, or other services.

Regional Shopping Center: Includes large centers containing many varied retail shops and stores which cater to buyers from all areas. Usually contains at least three major stores.

Neighborhood Shopping Center: Includes property similar to a Regional Shopping Center but contains fewer retail sales outlets, and caters primarily to local residents.

Retail Stores and Shops: Includes 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.

Miscellaneous Wholesale and Retail Sales: Includes cycle shops, recreational vehicle dealerships, mobile homes sales, boat stores, feed stores, etc.

Restaurants and Cocktail Lounges: Included cafes, restaurants, drive-ins, take-out facilities, ice cream parlors, liquor stores, cocktail lounges, bars, taverns.

Food and Beverage Businesses: Includes distributors of food and/or drink items or other retail or wholesale business related to consumable items.

Automotive: Includes garages, repair shops, auto accessories, new and used sales of automobiles, showrooms, and wrecking yards.

Service Stations: Includes businesses selling gas and oil, with or without service facilities.

Building and Construction: Includes construction companies and contractors.

Recreational Vehicle Parks: Includes businesses renting space to transients such as KOA parks.

Recreation and Entertainment: Includes for land upon which the improvements are used for entertainment assembly, such as theaters and auditoriums; amusement facilities, such as amusement parks and water parks; and sports assembly, such as stadiums and racetracks. Golf course would normally be in this land use category but are assigned a separate LUC code “45” due to the classification of golf courses as “Open Space” pursuant to NRS Chapter 361A.

The specific use for this category would be determined by reference to the occupancy code (Marshall Swift Commercial Estimator Occupancy Code).

Examples of LUC used in conjunction with an occupancy code: (PLEASE NOTE, there are many choices of occupancy codes. The ones used here are EXAMPLES ONLY. The selection of an occupancy code should match the actual characteristics of the property.)

- A. Land on which a Wal-Mart exists would be LUC 40-319, a combination of the 40 general commercial land use code and the 319 Marshall and Swift Commercial Estimator occupancy code for Discount Store.
- B. A 20-acre parcel of land originally on a patented mining claim is parceled and fully developed as a shopping center. The land use code assigned to the land would be 40-412, a combination of the 40 general commercial land use code and the 412 Marshall and Swift Commercial Estimator code for Neighborhood Shopping Center. (Note that the land has lost its character as a patented mining claim because of a recorded map and the use of the entire surface for non-mining activities.)
- C. Land used for operation of a Taco Bell would be LUC 40-349, a combination of the 40 general commercial land use code and the 349 Marshall and Swift Occupancy code for Fast Food Restaurant.
- D. Land used for Joe’s Diner would be LUC 40-350, a combination of the 40 general commercial land use code and the 350 Marshall and Swift Occupancy code for Restaurant (Table Service).
- E. Land used as a cocktail lounge would be LUC 40-441 or 40-442, a combination of the 40 general commercial land use code and the 441 Marshall and Swift Occupancy code for Cocktail Lounge or 442 for Bar-Tavern.
- F. Land used for a bar that also contains living quarters for the owner would be LUC 49-442, a combination of the 49 Mixed Use, Primarily General Commercial land use code and the 442 Marshall and Swift Occupancy code for Bar/Tavern.
- G. The operator of an automobile repair shop owns two parcels of land. Parcel #1 contains the shop building but only two parking places. Parcel #2 is improved with pavement and striping for parking vehicles. The Land Use Code Parcel #1 would be 40-528, a combination of the 40 general commercial

land use code and the 528 Marshall and Swift Occupancy Code for Service Repair Garage. The Land Use Code for the adjacent parcel used for parking would be 46, General Commercial Auxiliary Area. Improvements on the parking area generally would not have an associated occupancy code in Marshall Swift. Special property codes may be used to identify the related improvements.

- H. The operator of a mortuary owns three parcels of land. Parcel #1 contains the mortuary building and facilities for conducting funerals. Parcel #2 contains burial plots. Parcel #3 contains a mausoleum. The Land Use Code for Parcel #1 would be 40-342, a combination of the 400 general commercial land use code and the 342 Marshall and Swift Occupancy code for Mortuary. Parcel #2 could be land use code 91 General Commercial -Cemetery. Marshall and Swift does not contain an occupancy code for mausoleum, however the land use code would still be 91.
- I. Land used for an RV park would be coded with LUC 40-000. Improvements on an RV park are generally not structures that would be assigned Occupancy Codes in Marshall Swift. Special Property Codes may be used to identify typical improvements related to RV parks.
- J. Kaiser Permanente Hospital exists on a parcel of land. The hospital is operated as a commercial facility rather than a non-profit community service. The land use code assigned to this parcel would be LUC 92-331, a combination of the Special Purpose land use code and the 331 Marshall Swift Occupancy code for Hospital.
- K. Land used as a commercial racetrack would be LUC 44. A racetrack generally includes improvements to the land such as grading, asphalt, striping, and track guards. Marshall Swift does not have an occupancy code for a racetrack. Special Property Codes may be used to identify this specific land use.
- L. Land used for the County fairgrounds would be classified as a special purpose property, LUC 90, a park for public use.
- M. A multiplex theater would be LUC 40-380, a combination of the 40 General Commercial Land Use code and the 380 Marshall and Swift Occupancy Code for Theater, Cinema.
- N. A bowling and family entertainment center would be LUC 40-306, a combination of the 40 General Commercial Land Use Code and the 306 Marshall and Swift Occupancy Code for Bowling Center.
- O. The sports fields used for baseball, soccer, etc and owned by the City would be classified as a special purpose property, LUC 90, a park for public use.

41 – Offices, Professional and Business Services

The “Offices, Professional and Business Services” category is used for land upon which the improvements are used primarily for offices. Examples in this category include banks, banks with offices, office buildings, professional buildings, and medical office buildings. Other examples of the types of business conducted include medicine, dentistry, assisted living, veterinary medicine, dance instruction, acting and art schools, accounting, legal services, insurance services, title and escrow services, advertising, city halls, and government office buildings.

The specific use for this category would be determined by reference to the occupancy code (Marshall Swift Commercial Estimator Occupancy Code).

Examples of LUC used in conjunction with an occupancy code: (PLEASE NOTE, there are many choices of occupancy codes. The ones used here are EXAMPLES ONLY. The selection of an occupancy code should match the actual characteristics of the property.)

- A. Joe Auditor runs a small office in a house that was previously used as a residence. LUC 41-344, a combination of the 41 Office Land Use Code and the 344 Marshall and Swift Occupancy Code for Office Building. There may be special considerations for the valuation depending on the changes made to the residence for commercial use. A different occupancy code may be applicable to a residence with few alterations.
- B. A tenant made improvements (real property) to a portion of an office building owned by ABC Realty. The improvements would be added to the secured roll (billed to ABC Realty) with the issue of who pays the taxes left to the tenant and owner. The LUC for the owner, ABC Realty, would be 41-344, a combination of the 41 Office Land Use Code and the 344 Marshall and Swift Occupancy Code for Office Building. Special Ownership Code 66, Leasehold Interest Billed on the Secured Roll, and Special Property Code 49, Improvement Only Parcel must be appended to the tenant’s “parcel”. A third option available to the Assessor is to segregate the tenant improvements from the ABC Realty parcel on the secured roll and bill the tenant on the unsecured roll, even though the improvements are real property that is normally billed on the secured roll.
- C. A tenant installed personal property in an office rented from ABC Realty. The property consists of items properly classified as personal property including modular furniture (cubicles), a mobile/modular counter area, a stand- alone safe that is not integrated into the structure, and window blinds. The personal property would be placed on the unsecured roll and billed to the tenant.
- D. A parcel on which a bank is located would be LUC 41-304, a combination of the Offices, Professional and Business Services Land Use code of 41 and the Marshall and Swift Occupancy Code of 304 for Bank.
- E. Land owned by the School District used for an elementary school would be LUC 41-365, a combination of the 41 Offices, Professional and Business

Services Land Use Code and the 365 Marshall and Swift Occupancy Code for Elementary School (Entire).

F. Land used for state college would be LUC 41-377, a combination of the 41 Offices, Professional and Business Services Land Use Code and the 377 Marshall Swift Occupancy Code for College (entire).

G. Land is used for a public art gallery primarily to display art, with sales as a minor function. The art gallery generally shows various collections to the public. The land use code assigned to the property would be 41-481, a combination of the 41 Offices, Professional and Business Services Land Use Code and the 481 Marshall and Swift Occupancy Code of Museum.

42 – Casino or Hotel Casino

The “Casino or Hotel Casino” category is used for land upon which the improvements are used for a casino or combination of casino and hotel. Casinos may range from small casinos offering primarily gaming with possibly a restaurant or other minor facilities to large resort facilities including shops, gaming, hotel, restaurants, bars, pools, tennis courts, or other recreational activities.

The specific use for this category would be determined by reference to the occupancy code (Marshall Swift Commercial Estimator Occupancy Code).

Examples:

A. Land used for the Grand Sierra Resort would be 42-515, a combination of the 42 Casino Land Use code and the 515 Marshall and Swift Occupancy Code for Casino.

B. Land used for Dotty’s Casino would be 42-515, a combination of the 42 Casino Land Use code and the 515 Marshall and Swift Occupancy code for Casino.

43 – Commercial Living Accommodations

The “Commercial Hotel or Motel” category name is revised to “Commercial Living Accommodations” to indicate the inclusion of types of property that are not typically referred to as a hotel or motel. The category is used for land upon which the improvements are used for a hotel or motel but not in conjunction with a casino. Examples in this category include hotels, motels, camps, cottages, bungalows, inns, lodges, boarding houses, bed and breakfasts, and tourist homes.

The specific use for this category would be determined by reference to the occupancy code (Marshall Swift Commercial Estimator Occupancy Code).

Examples:

- A. Land used for the Best Western would be LUC 43-343, a combination of the 43 Commercial Living Accommodations Land Use code and the 343 Marshall and Swift Occupancy Code for Motel (*Note: there are many choices of occupancy code in this category. This is just an example of one of them.*)
- B. A motel, in which both the owner and handyman each have a residence in the motel, would be LUC 49-343, a combination of the 49 Commercial Living Accommodations-Mixed Use Land Use Code and the 343 Marshall and Swift Occupancy Code for Motel. (*Note: there are many choices of occupancy code in this category. This is just an example of one of them.*)
- C. Land used for a bed and breakfast would be 43-539, a combination of the 43 Commercial Living Accommodations Land Use Code and the 539 Marshall and Swift Occupancy Code for Bed and Breakfast Inn.

44 –Commercial Recreation (Formerly Resort Commercial)

The “Commercial Recreation” category is used for land upon which the improvements are used for a variety of services for relaxation or recreation. Examples in this category include ski resorts, spas, camps, dude ranches, and riding stables.

The specific use for this category would be determined by reference to the occupancy code (Marshall Swift Commercial Estimator Occupancy Code).

Examples

- A. Land used for the lodge and restaurant of a ski resort would be LUC 44-357, a combination of the 44 Resort Commercial Land Use Code and the 357 Marshall Swift Occupancy Code for Lodge.
- B. Land used for the lodge and restaurant of a ski resort and also used as employee housing would be LUC 49-357, a combination of the 49 Resort Commercial Mixed Use Land Use Code and the 357 Marshall Swift Occupancy code for Lodge.

45- Golf Course

“Golf course” category indicates property used as a golf course. Although the use is a commercial recreation use, the valuation methodology is based on the criteria provided in NRS Chapter 361A, “Open Space” and is accounted for separately.

Examples

- A. Land used for a commercial driving range not operated in conjunction with a golf course would be LUC 44. NRS 361A.0315 specifically excludes such a driving range from Open Space assessment. A commercial driving range operated in conjunction with a golf course would be LUC 45.
- B. Land used for a clubhouse, pro shop, restaurant or other building associated with a golf course would be LUC 44, also per NRS 361A.0315. The associated occupancy code could be -311, Clubhouse; -350, Restaurant, Table Service, -472 Equipment Shed and so on.

46 – Commercial Auxiliary Area

The values of Auxiliary Areas are not allocated to each owner of units in the commercial development but are assessed to the owner, operator, commercial owners' association or other entity.

47 – Commercial Common Area

“Common Area” indicates land used by all of the owners or users in a developed area. Examples include landscaped areas, parking, fitness centers, hallways, elevators, mechanical rooms. The values of the common areas are allocated to the owners of the units or structures; therefore, the value placed on parcels with this designation is zero.

48 – Commercial with Minor Improvements

“Commercial with Minor Improvements” indicates the primary use of the land will be as commercial property, although the main structure is not yet in existence. Minor improvements such as a shed, landscaping, or fencing may be in existence.

49 – Mixed Use Commercial

“Mixed Commercial and Other Use” indicates the primary use of the property is commercial; however, the property may also have another use. The additional use or uses may be identified using Special Property Codes.

Category 5 Series: Industrial

Parcels classified as “Industrial” are parcels of land upon which improvements are used for the production and fabrication of durable and nondurable goods or products, for sales, service, or rental of heavy equipment or warehousing/storage facilities. Mining is not included in the Industrial Series. Please see the Mining section, Category “8,” below for mining properties.

50 - General Industrial

The “General Industrial” category is used for light industrial manufacturing and processing, trucking and warehousing, service repair and similar uses.

The specific use for this category would be determined by reference to the occupancy code (Marshall Swift Commercial Estimator Occupancy Code).

Parcels reported in this category include:

General Industrial

General Industrial under construction

51 Commercial Industrial

The “Commercial Industrial” category is used for retail or office use combined with industrial use, mini-warehouses, truck stops, and similar uses.

The specific use for this category would be determined by reference to the occupancy code (Marshall Swift Commercial Estimator Occupancy Code).

Possible combinations for three digit code:

Commercial Industrial

Commercial Industrial under construction

52 Heavy Industrial

The “Heavy Industrial” category is used for large scale manufacturing and processing operations and may have air and noise pollution problems. Usually, heavy industrial operations have extensive concrete foundations for industrial equipment and a high voltage electrical system. Examples of the types of operations included in this land use are concrete and block plants, feed mills, railroad yards, or tank farms.

The specific use for this category would be determined by reference to the occupancy code (Marshall Swift Commercial Estimator Occupancy Code).

Parcels reported in this category include: Heavy Industrial

53 –Unassigned

54 –Unassigned

55 –Unassigned

56 – Industrial Auxiliary Area

The values of Auxiliary Areas are not allocated to each owner of units in the development but are assessed to the owner, operator, owners’ association or other entity.

57 – Industrial Common Area

“Common Area” indicates land used by all of the owners or users in a developed area. Examples include landscaped areas, parking, hallways, elevators, mechanical rooms. The values of the common areas are allocated to the owners of the units or structures; therefore, the value placed on parcels with this designation is zero.

58 – Industrial with Minor Improvements

“Industrial with Minor Improvements” indicates the primary use of the land will be as industrial property, although the main structure is not yet in existence. Minor improvements such as a shed, landscaping, or fencing may be in existence.

59 – Mixed Use Industrial

“Mixed Industrial and Other Use” indicates the primary use of the property is industrial; however, the property may also have another use. The additional use or uses may be identified using Special Property Codes.

Examples of LUC used in conjunction with an occupancy code: (PLEASE NOTE, there are many choices of occupancy codes. The ones used here are EXAMPLES ONLY. The selection of an occupancy code should match the actual characteristics of the property.)

- A. A large warehouse facility located in the Tahoe Reno Industrial Park would be LUC 51-407, a combination of the 51 Commercial Industrial Land Use Code and the 407 Marshall and Swift Occupancy code for Warehouse, Distribution.
- B. A concrete block manufacturing facility is located on a parcel. The LUC would be 52-495, a combination of the 52 Heavy Industrial Land Use Code and the 495 Marshall and Swift Occupancy code for Industrial Heavy Manufacturing.
- C. Land containing a plant that manufactures camper shells would be coded with LUC 50-494, a combination of the 50 General Industrial Land Use Code and the 494 Marshall and Swift Occupancy code for Industrial Light Manufacturing.
- D. Land used for a mini-warehouse would be coded with Land Use Code 51-386, a combination of the 51 Commercial Industrial Land Use Code and the 386 Marshall and Swift Occupancy Code of Mini Warehouse.
- E. Land used for a truck stop would be coded with Land Use Code 51-580, a combination of the 51 Commercial Industrial Land Use Code and the 580 Marshall and Swift Occupancy code for Truck Stop.

Category 6 Series: Rural

Parcels classified as “Rural” are properties used in the production of crops or livestock; open space qualified properties; or parcels in remote areas with low population density.

60 – Agricultural-Qualified per NRS 361A

The “Agricultural – Qualified per NRS 361A” category is used for property qualifying for the agricultural assessment in NRS 361A. Property used for agriculture that is not qualified for agricultural deferment under NRS 361A should be classified using subcategory 61. The special uses can be further identified with Special Property Codes. See Appendix III for suggested special property codes to address mixed use. See Appendix V for special agricultural codes required for reporting.

Examples

- A. A forty acre parcel is used as follows: 30 acres for qualified agriculture and 10 acres for a sand and gravel pit operation. The mixed use would be identified by LUC 69. Special Property Codes would be used to identify the additional use.
- B. A privately owned 160 acre parcel used entirely for qualified agriculture would be LUC 60.
- C. A privately owned 40 acre parcel used primarily for qualified agriculture except one acre is used for a residence would be LUC 60. Special Property Codes would be used to identify the additional use. The agricultural codes would also identify the use as a residence.
- D. A patented mining claim (that has not been further parceled) with no improvements is used for grazing. The owner applies for and qualifies for agricultural deferment. The land use code would be 60. The valuation of the land would be the greater of the agricultural assessment or \$500 (assessed value) per claim per NAC 362.410. The special ownership code defined by the county would be assigned to the parcel to identify the parcel as a patented mining claim. If the land did not qualify for agricultural assessment or the owner did not apply for agricultural assessment, the valuation of the land would be the greater of full cash value or \$500 (assessed value) per claim. The appropriate grazing class would be coded in the agricultural code section.
- E. A taxpayer has a grazing allotment on 160 acres of BLM land. The land use code on the BLM land would be 10. A grazing allotment is excluded from taxation as a possessory interest per NRS 361.157(2)(d). An optional Special Property Code could be used to identify the use of the public land if desired by the Assessor.

61 – Agricultural not qualified per NRS 361A

The “Agricultural-not qualified per NRS 361A” category included land used for agriculture but is not assessed per NRS 361A.

Examples

- A. A privately owned parcel used for agriculture that does not qualify for agriculture assessment (or the owner has not applied for agricultural assessment) would be LUC 61.
- B. A forty acre parcel is used as follows: 30 acres for non-qualified agriculture and 10 acres for a sand and gravel pit operation. The mixed use would be identified by LUC 69.
- C. A privately owned 160 acre parcel used entirely for non-qualified agriculture would be LUC 61.
- D. A privately owned 40 acre parcel used primarily for non-qualified agriculture except one acre is used for a residence would be LUC 69.

62 – Open Space

The “Open Space” category is used for property qualifying for the open space assessment in NRS 361A. Golf courses, however, have a use that is primarily commercial and are categorized in LUC 45.

Parcels reported in this category include:

Open Space

Land with lease of surface water rights to a political subdivision

Historic

Examples

- A. A golf course would be LUC 45.
- B. If the James D. Roberts house in Carson City, operated by the Nevada Landmarks Society and listed on the Nevada State Register of Historic Places, applied for and received approval from the county supervisors as an open-space historic site, the LUC would be 62.
- C. A taxpayer owns an old home that is listed on the Nevada State Register of Historic Places. The land has not been designated as a historic site. The land is not eligible for open space assessment by county ordinances. The LUC would be 20.

63 Unassigned (Formerly Patented Mining Claims)

Patented mining claims are a form of ownership rather than use. If a patented mining claim is used for mining, it should be assigned LUC 80, 81, 82, 83, or 84.

If a patented mining claim is used for a purpose other than mining, select the correct use from one of the other available categories. Although the surface of patented mining claims may be used for any use, assessors must still be able to sort and select parcels based on this form of ownership in order to comply with NRS 362 and NAC 362.410. Assessors should have the ability to flag parcels using the Special Ownership Code or the Exemption Code. If the entire surface of a patented mining claim has been parceled for other use or is entirely used for a non-mining use, it is no longer a mining claim for purposes of NRS 362 and need not be flagged.

66 Rural Use with auxiliary area (Formerly Golf Courses)

Use LUC 45 to indicate golf courses.

The values of Auxiliary Areas associated with golf courses may be subject to valuation methods regarding excess or surplus land.

67 – Rural Use with Common Area (Formerly Aggregates, Quarries)

Use LUC 84 to indicate Aggregates, Quarries.

Rural Use with Common Area indicates land used by all of the members or users of commonly-owned property, such as a grazing association.

68 – Rural Use with Minor Improvements

“Industrial with Minor Improvements” indicates the primary use of the land will be as rural property, although the main structure is not yet in existence. Minor improvements such as a shed, landscaping, or fencing may be in existence.

69 – Mixed Rural Use and Other Use

“Mixed Rural and Other Use” indicates the primary use of the property is rural; however, the property may also have another use. The additional use or uses may be identified using Special Property Codes.

Category 7 series: Communication, Transportation, and Utilities

Parcels classified as “Communication, Transportation, and Utilities” are property used in or as a necessary adjunct to the provision of public services. The public services include transportation (for example, airports), communications (for example, phone companies) and other utilities (for example, gas, electric, water, sewer). These services are often referred to as “utilities” for convenience.

70 –Operating Property of an Interstate or Inter-county Nature

The “Operating Property of an Interstate or Inter-county Nature” category is property owned and used in the operations of companies of an interstate or intercounty nature. The property is valued and assessed by the Department of Taxation per NRS 361.315 through 361.330 and related regulations. These types of companies include airlines, railroads, telephone companies, electric companies, gas companies, pipeline companies and private car line companies (railcars).

Parcels reported in this category include

Operating Public Utility Property of an Interstate or Inter-county Nature

Operating Public Utility Property of an Interstate or Inter-county Nature -
Electrical Generation

Operating Public Utility Property of an Interstate or Inter-county Nature -
Electrical-Alternative Energy

Operating Public Utility Property of an Interstate or Inter-county Nature -Natural
Gas

Operating Public Utility Property of an Interstate or Inter-county Nature -
Communications

Operating Public Utility Property of an Interstate or Inter-county Nature -
Transportation

71 – Communication, Transportation and Utility Property of a Local Nature

The “Communication, Transportation and Utility Property of a Local Nature” category is land used for providing public utility or transportation services locally. Examples in this category included water supply and treatment, wastewater disposal, solid waste disposal, landfills, flood control, local communication systems, and miscellaneous public services

Parcels reported in this category include

Public Utility Property, Local nature

Public Utility Property, Local nature -Electrical Generation

Public Utility Property, Local nature -Electrical-Alternative Energy

Public Utility Property, Local nature -Natural Gas

Public Utility Property, Local nature -Communications

Public Utility Property, Local nature -Transportation (e.g. airport)

Public Utility Property, Local nature -Water Supply-Treatment-Distrib.

Public Utility Property, Local nature -Waste Disposal

72 – Communication, Transportation, and utility property of an interstate or inter-county nature, not used in operations (Locally Assessed)

The “Communication, Transportation, and utility property of an interstate or inter-county nature, not used in operations (Locally Assessed)” category is a very limited category and should only be used for situations in which land owned by a centrally assessed public utility is not used in the operations of the company for providing public services. The category is NOT to be used for any situations with appraisal performed by the Department of Taxation on behalf of the county assessor for mining, oil and gas, or geothermal operations. An example of the use of this category would be a portion of a parcel owned by a centrally assessed pipeline company used for the tank farm of a non-centrally assessed wholesale distributor. These situations could be handled through possessory or leasehold interests on the unsecured roll also.

73 Alternative Energy

Alternative Energy property is a limited category consisting of owned and possessory interest property used by solar, wind, and biomass facilities for the utility-scale generation of electricity, as defined in NRS 701A.320. It does not include geothermal properties, which are LUC 83, net-metering facilities having a generating capacity of less than 10 megawatts, or facilities located on residential property.

Examples

- A. A new wind generation plant that is not interstate or inter-county in nature is located on BLM Right of Way. The LUC is 73 for the US owned land. The possessory interest in the land would generally be billed on the unsecured roll and may be cross referenced to the BLM parcel. The improvements valued by the assessor would also generally be billed on the unsecured roll.
- B. Property owned by the City and used for providing water and sewer services would be LUC 71.
- C. Land owned by Southwest Gas and used in Southwest Gas operations would be LUC 70.
- D. Land owned by the County and used as a landfill would be 78.
- E. Southwest Gas leases property to a fuel distributor who operates a tank farm. This is considered non-operating property of Southwest Gas and is not included in the central assessment of Southwest Gas. The LUC on the parcel would be 72 and the assessor would determine both land value and improvement value and bill Southwest Gas or the distributor, as appropriate.
- F. An airport is a transportation public service. Airports would be coded with LUC 71.

Category 8 series: Mines

Parcels classified as “Mines” are property used in the extraction of minerals from the earth. Mines include precious metal, industrial, and geothermal mines as well as aggregate quarries.

80 – Mining Properties – Locally Assessed

Generally, the Department of Taxation appraises improvements and personal property pursuant to NRS 362.100(1)(b) and forwards the appraisals to the county assessor for addition to the local tax rolls with the assessor’s land values. However, when the property is in pre-development/production or has been abandoned, the property is not considered to be active and is therefore not valued and assessed by the Department. LUC 80 is used for properties which are in pre-development/production, or abandoned properties locally valued and assessed. LUC 80 does not include aggregate quarries, which are coded under LUC 84.

If the mine is taken out of production but not actually permanently “de-commissioned,” the State retains the responsibility to perform valuations of improvements on behalf of the local assessor. The assessor continues to value the land. If the mine is taken out of service and reclamation begins, the local assessor is responsible for valuation and assessment of both improvements and the land; and the Department no longer provides valuations of improvements to the county assessor. The same would be true for an oil and gas operation or extractive mineral operation. These properties should be assigned LUC 80.

If a patented mining claim is used for mining, it should be assigned an LUC beginning with an “8”. If a patented mining claim is used for a purpose other than mining, select the correct use from one of the other available categories. Although the surface of patented mining claims may be used for any use, assessors must still be able to sort and select parcels based on this form of ownership in order to comply with NRS 362 and NAC 362.410. Assessors should have the ability to flag parcels using the Special Ownership Code or the Exemption Code 362.050. If the entire surface of a patented mining claim has been parceled for other use or is entirely used for a non-mining use, it is no longer a mining claim for purposes of NRS 362 and need not be flagged.

This category does not include operations for aggregates, quarries, or sand and gravel which is separately listed. See category 84 for these properties.

Parcels reported in this category include:

Inactive Mines – no longer assessed by Department

Mining – Pre-development/production or abandoned properties locally valued and assessed.

81 – Mining Properties – Extractive Mineral, Valuation of Facilities by State

Appraisals of active mining properties are performed by the Department pursuant to NRS 362.100(1)(b). Such appraisals are not considered to be assessments by the Nevada Tax Commission as defined pursuant to NRS 361.315 through 361.330. LUC 81 refers to all metal, precious metal, and industrial mineral mines. It does not include mines the products of which are oil and gas or geothermal resources.

82 – Mining Properties – Oil and Gas, Valuation of Facilities by State

LUC 82 refers to mines, the product of which is oil and gas.

83 – Mining Properties – Geothermal, Valuation of Facilities by State

LUC 83 refers to mines, the product of which is hot water or steam in an operation extracting geothermal resources for profit.

84 - Aggregates, quarries, etc.

The “Aggregates, quarries, etc” category is used for operations in which the Department of Taxation does not appraise improvements and personal property pursuant to NRS 362.100(1)(b). Products include sand and gravel, decorative rock, stone, and rip rap. The operations may include crushing, sizing, washing and sorting facilities.

Examples

- A. A gold mining operation conducted on a single patented mining claim would be LUC 81.
- B. A geothermal operation conducted entirely on land leased from BLM would have LUC 19 on the BLM land with a cross reference to the parcel on the unsecured roll for the geothermal operation. The possessory interest in the land would be calculated and billed on the local unsecured roll together with the value of improvements and personal property provided by the Department.
- C. A gold mining operation conducted on three unpatented claims, four patented claims and one parcel of fee land would have LUC 19 for the US owned unpatented claims, LUC 81 for the patented claims and LUC 81 for the fee land. Note that the improvements valued by the Department theoretically would be allocated to each parcel but as a practical matter are added to one of the parcels.
- D. A producing oil and gas well is located entirely on land leased from BLM. The BLM land would be LUC 19 with a cross reference to the parcel on the unsecured roll for the oil and gas operation. The possessory interest in the

land would be calculated and billed on the local unsecured roll together with the improvement values supplied by the Department.

- E. A portion of a BLM tract of land has been leased to an oil and gas company for exploration. The BLM land would be LUC 19. The possessory interest in the land would be billed on the unsecured roll.
- F. A gold mining operation conducted entirely on unpatented mining claims would be billed on the unsecured roll. The surface of the unpatented mining claims would not be assigned a value because they are exempt per NRS 361.075. The improvements and personal property valued by the Department would be placed on the local unsecured roll. The land owned by the United States upon which the unpatented mining claims exist would be assigned land use code 19. Special Property Codes may be used to identify the mining operations on the public lands, if desired by the Assessor.

Category 9 series: Special Purpose or Use Properties

Special purpose or special use properties are also known as limited-market properties and generally include structures with unique designs, special construction materials, or layouts that restrict their functional utility to the use for which they were originally built. These properties usually have limited conversion potential.

90 – Parks for public use

LUC 90 includes public parks, picnic grounds, non-commercial camping grounds open to the public and fairgrounds open to the public.

91 – Cemeteries

LUC 91 includes land for burying the dead and structures such as mausoleums, tombs, crypts or other structures designed for interment of remains.

92 – Hospitals and skilled nursing homes

LUC 92 includes general hospital facilities for acute or intensive care, trauma centers, long-term care, rehabilitation hospitals, skilled nursing care facilities, specialized facilities for surgery, plastic surgery, childbirth, bioassay laboratories, and psychiatric facilities. It does not include clinics.

93 – Limited market properties

LUC 93 includes limited-market properties with unique designs, special construction materials, or layouts that restrict functional utility to the use for which they were originally built. The category includes governmental or municipal facilities which have no readily available adaptive re-use, such as

animal control, civil defense, correctional institutions, military training bases, or other facilities under jurisdiction of armed forces, and public roads.

City halls, county office buildings, and schools are usually classified as office buildings with LUC 41 because they can usually be adapted to general purpose office building uses.

94 Unassigned

95 Unassigned

96 Special Purpose Use with Auxiliary Area

The values of Auxiliary Areas are not allocated to each owner of units in the development but are assessed to the owner, operator, owners' association or other entity.

97 Special Purpose Use with Common Area

Special Purpose Use with Common Area indicates land used by all of the members or users of the special purpose property.

98 Special Purpose Use with Minor Improvements

“Special Purpose Use with Minor Improvements” indicates the primary use of the land will be for special purpose property, although the main structure is not yet in existence. Minor improvements such as a shed, landscaping, or fencing may be in existence.

99 Mixed Special Purpose Use and Other Use

“Mixed Special Purpose and Other Use” indicates the primary use of the property is special purpose; however, the property may also have another use. The additional use or uses may be identified using Special Property Codes.

Examples

A. The cemetery (owned, maintained and operated by the County generally using tax dollars with some income from plot sales) would be LUC 91. Improvements to the property are generally improvements to the land so the Marshall and Swift service does not have a code for this situation.

B. The hospital (owned, maintained and operated by the Hospital District generally using tax dollars with other income from charges for services) would be LUC 92.

C. Land used for the Federal prison would be LUC 93-335, a combination of the 93 Limited-Market Properties Land Use code and the 335 Marshall and Swift Occupancy code for Jail, Correctional Facility. The distinction between federal, state, and county could be made with the Exemption Code.

Appendix I – Relevant NRS and NAC’s

Nevada Revised Statutes

NRS 361.032 “Property of an interstate or intercounty nature” defined. “Property of an interstate or intercounty nature” means tangible property that:

1. Physically crosses a county or state boundary; and
2. Is used directly in the operation of the business.

NRS 361.233 Assessment and valuation of real property within common-interest community.

4. For the purposes of this section:
 - (a) “Ad valorem tax” means an ad valorem tax levied by any governmental entity or political subdivision in this State on or after July 1, 2006.
 - (b) “Common elements” means the physical portion of a common-interest community, including, without limitation, any landscaping, swimming pools, fitness centers, community centers, maintenance and service areas, parking areas, hallways, elevators and mechanical rooms, which is:
 - (1) Intended for the general benefit of and potential use by all the owners of the community units and their invitees; and
 - (2) Owned:
 - (I) By the community association;
 - (II) By any person on behalf or for the benefit of the owners of the community units; or
 - (III) Jointly by the owners of the community units.
 - (c) “Common-interest community” means real property with respect to which a person, by virtue of his or her ownership of a community unit, is obligated to pay for any real property other than that unit. The term includes a common-interest community governed by the provisions of chapter 116 of NRS, a condominium hotel governed by the provisions of chapter 116B of NRS, a condominium project governed by the provisions of chapter 117 of NRS and any time-share project, planned unit development or other real property which is organized as a common-interest community in this State.

NRS 361.244 Classification of mobile or manufactured homes and factory-built housing as real property.

1. A mobile or manufactured home is eligible to become real property if it becomes permanently affixed to land which is:
 - (a) Owned by the owner of the mobile or manufactured home; or
 - (b) Leased by the owner of the mobile or manufactured home if the home is being financed in accordance with the guidelines of the Federal Home Loan Mortgage Corporation, the Federal National Mortgage Association, the United States Department of Agriculture, or any other entity that requires as part of its financing program restrictions on ownership and actions affecting title and possession similar to those required by the Federal Home Loan Mortgage Corporation, the Federal National Mortgage Association and the United States Department of Agriculture.
2. A mobile or manufactured home becomes real property when the assessor of the county in which the mobile or manufactured home is located has placed it on the tax roll as real property. Except as otherwise provided in subsection 5, the assessor shall not place a mobile or manufactured home on the tax roll until:
 - (a) The assessor has received verification from the Manufactured Housing Division of the Department of Business and Industry that the mobile or manufactured home has been converted to real property;
 - (b) The unsecured personal property tax has been paid in full for the current fiscal year;
 - (c) An affidavit of conversion of the mobile or manufactured home from personal to real property has been recorded in the county recorder’s office of the county in which the mobile or manufactured home is located; and
 - (d) The dealer or owner has delivered to the Division a copy of the recorded affidavit of conversion and all documents relating to the mobile or manufactured home in its former condition as personal property.
3. A mobile or manufactured home which is converted to real property pursuant to this section shall be deemed to be a fixture and an improvement to the real property to which it is affixed.

4. Factory-built housing, as defined in NRS 461.080, constitutes real property if it becomes, on or after July 1, 1979, permanently affixed to land which is:

(a) Owned by the owner of the factory-built housing; or

(b) Leased by the owner of the factory-built housing if the factory-built housing is being financed in accordance with the guidelines of the Federal Home Loan Mortgage Corporation, the Federal National Mortgage Association, the United States Department of Agriculture, or any other entity that requires as part of its financing program restrictions on ownership and actions affecting title and possession similar to those required by the Federal Home Loan Mortgage Corporation, the Federal National Mortgage Association and the United States Department of Agriculture.

5. The assessor of the county in which a manufactured home is located shall, without regard to the conditions set forth in subsection 2, place the manufactured home on the tax roll as real property if, on or after July 1, 2001, the manufactured home is permanently affixed to a residential lot pursuant to an ordinance required by NRS 278.02095.

6. The provisions of subsection 5 do not apply to a manufactured home located in:

(a) An area designated by local ordinance for the placement of a manufactured home without conversion to real property;

(b) A mobile home park; or

(c) Any other area to which the provisions of NRS 278.02095 do not apply.

7. For the purposes of this section, "land which is owned" includes land for which the owner has a possessory interest resulting from a life estate, lease or contract for sale.

Nevada Administrative Code

NAC 361.154 Assessment roll: Filing; order of entries. (NRS 360.090, 360.250, 361.390)

1. The assessment roll filed with the Secretary of the State Board of Equalization must include:

a) The parcel number of each property;

b) The name of the owner of each property;

c) A Land Use code for each property designating its current actual or authorized use as prescribed by the Department;

d) The year of the last physical reappraisal of each property at which time the taxable value of the property was determined; and

e) The assessed value of the land, improvements and personal property, separately stated.

2. When feasible and appropriate, the entries on the assessment roll must be in order by parcel number, not alphabetically by the name of the owner.

NAC 361.113 "Improved land" defined. [Effective July 1, 2012.] (NRS 360.090, 360.250)
"Improved land" means land on which there are any improvements sufficient to allow the identification of or establish the current actual use.

[Tax Comm'n, Property Tax Reg. part No. 2, eff. 5-27-82]—(NAC A by R031-03, 8-4-2004; R039-10, 8-13-2010, eff. 7-1-2012)

NAC 361.1133 "Improvement" defined. [Effective July 1, 2012.] (NRS 360.090, 360.250)
"Improvement" means any building, fixture or other structure erected upon or affixed to the land, including, without limitation, any of those improvements listed in paragraphs (a) and (b) of subsection 1 of NRS 361.035. The term does not include any land enhancements.

(Added to NAC by Tax Comm'n by R039-10, 8-13-2010, eff. 7-1-2012)

NAC 361.1141 "Land" defined. [Effective July 1, 2012.] (NRS 360.090, 360.250) "Land" means that portion of real property which includes:

1. The surface of the earth, together with the air space above that surface and everything under that surface to the apex at the center of the earth;

2. Any natural resource in its natural state attached to the land, including, without limitation, mineral deposits, timber, water and soil; and
3. Any rights, interests, benefits and privileges belonging or attached to the land.
(Added to NAC by Tax Comm'n by R039-10, 8-13-2010, eff. 7-1-2012)

NAC 361.1145 “Land enhancements” defined. [Effective July 1, 2012.] (NRS 360.090, 360.250) “Land enhancements” means:

1. Physical modifications of the land whose contribution to the value of the land is not subject to wear and tear or to exhaustion, such as, without limitation, excavation and other earthwork; and
2. Rights which allow the land to be put to any use.
(Added to NAC by Tax Comm'n by R039-10, 8-13-2010, eff. 7-1-2012)

NAC 361.1163 “Off-site enhancements” defined. [Effective July 1, 2012.] (NRS 360.090, 360.250) “Off-site enhancements” means improvements and land enhancements outside the boundaries of the subject property which facilitate the development of the property for any use, including, without limitation, such improvements and land enhancements that do not prepare the property for a specific use, such as streets, traffic signals, curbs, gutters and sidewalks, and such improvements and land enhancements for the provision of water service, sewer service, electricity service, natural gas service, telephone service and service for the transmission of data.

(Added to NAC by Tax Comm'n by R039-10, 8-13-2010, eff. 7-1-2012)

NAC 361.1165 “On-site enhancements” defined. [Effective July 1, 2012.] (NRS 360.090, 360.250) “On-site enhancements” means land enhancements within the boundaries of the subject property which facilitate the development of the property for any use. (Added to NAC by Tax Comm'n by R039-10, 8-13-2010, eff. 7-1-2012)

NAC 361.1167 “Parcel” defined. [Effective July 1, 2012.] (NRS 360.090, 360.250) “Parcel” means a contiguous area of land which is:

1. Held under common ownership;
2. Subject to conveyance separately from other land; and
3. Identified by an assessor’s parcel number in accordance with the provisions of NRS 361.189 to 361.220, inclusive.

(Added to NAC by Tax Comm'n by R039-10, 8-13-2010, eff. 7-1-2012)

NAC 361.117 “Qualified subdivision” defined. (NRS 360.090, 360.250) “Qualified subdivision” means a group of parcels meeting the criteria contained in NAC 361.129.
(Added to NAC by Tax Comm'n, eff. 11-14-88)

NAC 361.1171 “Raw land” defined. [Effective July 1, 2012.] (NRS 360.090, 360.250) “Raw land” means land in its natural state before any human modification. (Added to NAC by Tax Comm'n by R039-10, 8-13-2010, eff. 7-1-2012)

NAC 361.11715 “Real property” defined. [Effective July 1, 2012.] (NRS 360.090, 360.250) “Real property” has the meaning ascribed to it in NRS 361.035 and includes:

1. Land;
2. Fixtures;
3. Improvements;
4. On-site enhancements; and
5. Any rights, interests, benefits and privileges belonging or attached to the land.
(Added to NAC by Tax Comm'n by R039-10, 8-13-2010, eff. 7-1-2012)

NAC 361.1174 “Stratify” defined. [Effective July 1, 2012.] (NRS 360.090, 360.250)
“Stratify” means to sort parcels of property into relatively homogeneous groups based upon use, physical characteristics, location or other relevant characteristics.

(Added to NAC by Tax Comm’n by R039-10, 8-13-2010, eff. 7-1-2012)

NAC 361.1175 “Units of comparison” defined. [Effective July 1, 2012.] (NRS 360.090, 360.250)
“Units of comparison” means the components into which properties may be divided for the purpose of comparing sales, such as, without limitation, the sale price for property as a whole or for property per square foot, front foot, cubic foot, acre, lot, dwelling unit, room, bed, seat or floor-area ratio. (Added to NAC by Tax Comm’n by R039-10, 8-13-2010, eff. 7-1-2012)

NAC 361.1176 “Vacant land” defined. [Effective July 1, 2012.] (NRS 360.090, 360.250)
“Vacant land” means any land other than improved land, including, without limitation:

1. Raw land; and
2. Land that has been prepared or developed for use, but on which there are not yet any improvements sufficient to allow the identification of or establish the current actual use.

(Added to NAC by Tax Comm’n by R039-10, 8-13-2010, eff. 7-1-2012)

NAC 361.1178 Code of categories of land use. [Effective July 1, 2012.] (NRS 360.090, 360.250, 361.227)

1. The Department shall prescribe and annually publish a code of categories of land use, which:

(a) Must include and define at least the following primary categories:

- (1) Vacant land.
- (2) Single-family residential land.
- (3) Multi-residential land.
- (4) Commercial land.
- (5) Industrial land.
- (6) Rural land.
- (7) Utilities.

(b) May include and define any secondary categories that the Department deems to be appropriate for each primary category.

2. The Department shall:

(a) Consider any recommendations submitted by any county assessor in this State regarding the amendment of the code prescribed pursuant to subsection 1; and

(b) If the Department disapproves of any such recommendation, notify each county assessor in this State of the reasons for that disapproval.

(Added to NAC by Tax Comm’n by R039-10, 8-13-2010, eff. 7-1-2012)

Appendix II – Occupancy Codes

**Alphabetical Sample List of Occupancy Codes from Marshall
and Swift Commercial Estimator Service
(These Occupancy Codes may change from time to time based
on changes made to the Marshall and Swift service. The
attached list is a sample only. The most current Marshall and
Swift Occupancy codes are incorporated by reference into the
Land Use Code Bulletin)**

and

**Numeric Sample List of Occupancy Codes from Washoe County
Website**

| Marshall and Swift Occupancy Codes (Alphabetical Listing) | | | |
|---|------------------------|----------------|---|
| Commercial Estimator | Agricultural Estimator | Occupancy Code | Description |
| CE | | 600 | Administration Building |
| | AE | 121 | Air Curing Tobacco Barn |
| CE | | 156 | Alternative School |
| CE | | 700 | Anchor Department Store (Mall) |
| CE | | 300 | Apartment (High Rise) |
| CE | | 989 | Apartment (High Rise). Interior Space |
| CE | | 596 | Apartment (High Rise). Shell |
| CE | | 995 | Apartment, Luxury, Interior Space |
| CE | | 984 | Apartment. Luxury (High Rise) |
| CE | | 777 | Apartment. Luxury. Shell |
| CE | | 573 | Arcade |
| CE | AE | 141 | Arch-Rib Hoop Greenhouse. Hoop, Medium (4,500- 9,000 square feet) |
| CE | AE | 135 | Arch-Rib Hoop Greenhouse. Hoop, Small (under 4,500 square feet) |
| CE | AE | 138 | Arch-Rib Hoop Greenhouse. Hoop. Large (over 9,000 square feet) |
| CE | AE | 184 | Arena Shelter |
| CE | | 301 | Armory |
| CE | | 367 | Arts and Crafts Building (College) |
| CE | | 589 | Assisted Living. Multiple Residence (Low Rise) |
| CE | | 576 | Atrium |
| | AE | 153 | Attached Residential Garage |
| CE | | 302 | Auditorium |
| CE | | 455 | Auto Dealership. Complete |
| CE | | 436 | Automatic Car Wash |
| CE | | 303 | Automobile Showroom |
| CE | | 410 | Automotive Center |
| CE | AE | 563 | Bag Fertilizer Storage |
| CE | | 304 | Bank |
| | AE | 100 | Bank Barn. General Purpose |
| | AE | 101 | Bank Barn. Special Purpose |
| CE | | 578 | Bank, Mini |
| CE | | 443 | Bank. Central |
| CE | | 718 | Banquet Hall |
| CE | | 442 | Bar/Tavern |
| CE | | 384 | Barber Shop |
| CE | AE | 305 | Barn |
| | AE | 100 | Barn. Bank. General Purpose |
| | AE | 101 | Barn. Bank. Special Purpose |
| | AE | 182 | Barn. Calving Shed |
| | AE | 105 | Barn. Confinement |
| CE | AE | 561 | Barn. Feeder |
| CE | AE | 398 | Barn. Fruit Packing |
| | AE | 102 | Barn. General Purpose |
| CE | | 396 | Barn. Hog |
| CE | AE | 397 | Barn. Sheep |

| Marshall and Swift Occupancy Codes (Alphabetical Listing) | | | |
|---|------------------------|----------------|---|
| Commercial Estimator | Agricultural Estimator | Occupancy Code | Description |
| | AE | 103 | Barn. Special Purpose |
| CE | AE | 383 | Barn. Tobacco |
| | AE | 121 | Barn. Tobacco. Air Curing |
| | AE | 122 | Barn. Tobacco. Flue Curing |
| | AE | 119 | Barn. Turkey |
| CE | | 539 | Bed and Breakfast Inn |
| | AE | 131 | Bin. Corn Crib |
| CE | | 467 | Boat Storage Building |
| CE | | 466 | Boat Storage Shed |
| CE | | 488 | Bookstore (School) |
| CE | | 183 | Booth. Golf Starter |
| CE | | 306 | Bowling Center |
| CE | | 582 | Branch Post Office |
| CE | | 498 | Broadcast Facility |
| | AE | 154 | Built-in Residential Garage |
| CE | AE | 420 | Bulk Fertilizer Storage |
| CE | AE | 556 | Bulk Oil Storage |
| CE | AE | 394 | Cabin, Transient Labor |
| CE | | 530 | Cafeteria |
| | AE | 182 | Calving Barn Shed |
| CE | | 508 | Car Wash Canopy |
| CE | | 436 | Car Wash, Automatic |
| CE | | 435 | Car Wash, Drive-Thru |
| CE | | 434 | Car Wash, Self-Serve |
| CE | | 515 | Casino |
| CE | | 443 | Central Bank |
| CE | | 309 | Church |
| CE | | 173 | Church Educational Wing |
| CE | | 308 | Church with Sunday School |
| CE | | 310 | City Club |
| CE | | 368 | Classroom (College) |
| CE | | 356 | Classroom (Elementary and Secondary School) |
| CE | | 598 | Classroom, Relocatable |
| CE | | 158 | Classroom, Special Education Classroom |
| CE | | 444 | Clinic, Dental |
| CE | | 311 | Clubhouse |
| CE | | 985 | Clubhouse Center, Senior |
| CE | | 441 | Cocktail Lounge |
| CE | | 447 | Cold Storage Facility |
| CE | AE | 448 | Cold Storage, Farm |
| CE | | 377 | College (Entire) |
| CE | | 471 | Commercial Utility Building, Light |
| CE | | 555 | Commercial Utility, Arch-Rib, Quonset |
| CE | AE | 562 | Commodity Storage Shed, Farm |
| CE | AE | 477 | Commodity Storage, Farm Utility |
| CE | AE | 493 | Commodity Storage, Flathouse |
| | AE | 104 | Commodity Warehouse |

| Marshall and Swift Occupancy Codes (Alphabetical Listing) | | | |
|---|------------------------|----------------|---|
| Commercial Estimator | Agricultural Estimator | Occupancy Code | Description |
| CE | | 369 | Commons (College) |
| CE | | 357 | Commons (Elementary and Secondary School) |
| CE | | 514 | Community Center |
| CE | | 491 | Community Service Building, Government |
| CE | | 413 | Community Shopping Center |
| CE | | 991 | Community Shopping Center, Interior Space |
| CE | | 461 | Community Shopping Center, Shell |
| CE | | 497 | Computer Center |
| | AE | 105 | Confinement Barn |
| | AE | 106 | Controlled Atmosphere Storage |
| CE | | 313 | Convalescent Hospital |
| CE | AE | 419 | Convenience Market |
| CE | | 531 | Convenience Store, Mini-Mart |
| CE | | 482 | Convention Center |
| | AE | 131 | Corn Crib Bin |
| CE | AE | 524 | Corn Crib Building |
| | AE | 107 | Corn Crib. Spaced Board |
| | AE | 108 | Corn Crib. Wire |
| CE | | 538 | Cottage. Guest |
| CE | AE | 450 | Cotton Gin |
| CE | | 314 | Country Club |
| CE | AE | 315 | Creamery |
| CE | AE | 316 | Dairy |
| CE | | 317 | Dairy Sales Building |
| CE | | 426 | Day Care Center |
| CE | AE | 564 | Dehydrator Building |
| CE | | 444 | Dental Office/Clinic |
| CE | | 318 | Department Store |
| CE | | 700 | Department Store (Mall Anchor} |
| | AE | 152 | Detached Residential Garage |
| CE | | 575 | Dining Atrium |
| CE | | 513 | Discount Shopping Center, Regional |
| CE | | 319 | Discount Store |
| CE | | 458 | Discount Store, Warehouse |
| CE | | 320 | Dispensary |
| CE | AE | 407 | Distribution Warehouse |
| CE | | 321 | Dormitory |
| CE | AE | 393 | Dormitory, Labor |
| CE | | 435 | Drive-Thru Car Wash |
| CE | | 511 | Drugstore |
| CE | | 499 | Dry Cleaners/Laundry |
| CE | | 173 | Educational Wing, Church |
| CE | | 365 | Elementary School (Entire} |
| CE | AE | 480 | Environmental Vegetable Building |
| CE | | 470 | Equipment (Shop) Building |
| CE | AE | 160 | Equipment and Machinery (non-building) |
| CE | | 472 | Equipment Shed |

| Marshall and Swift Occupancy Codes (Alphabetical Listing) | | | |
|---|------------------------|----------------|--|
| Commercial Estimator | Agricultural Estimator | Occupancy Code | Description |
| CE | | 588 | Extended Stay Motel |
| CE | AE | 448 | Farm Cold Storage |
| CE | AE | 562 | Farm Commodity Storage Shed |
| CE | AE | 558 | Farm Implement Arch-Rib, Quonset |
| CE | AE | 476 | Farm Implement Building |
| CE | AE | 478 | Farm Implement Shed |
| CE | AE | 566 | Farm Sun Shade Shelter |
| CE | AE | 557 | Farm Utility Arch-Rib, Quonset |
| CE | AE | 477 | Farm Utility Building |
| | AE | 124 | Farm Utility Lean-to |
| CE | AE | 565 | Farm Utility Shelter |
| CE | AE | 479 | Farm Utility Storage Shed |
| CE | | 349 | Fast Food Restaurant |
| | AE | 180 | Feed Handling and Mixing |
| CE | AE | 561 | Feeder Barn |
| CE | | 516 | Fellowship Hall |
| CE | AE | 563 | Fertilizer Storage, Bag |
| CE | AE | 420 | Fertilizer Storage, Bulk |
| CE | | 486 | Field House |
| CE | | 355 | Fine Arts and Crafts Building {Elementary and Seconda[Y School]} |
| CE | | 322 | Fire Station (Staffed) |
| CE | | 427 | Fire Station (Volunteer) |
| CE | | 483 | Fitness Center |
| CE | AE | 493 | Flathouse |
| CE | | 532 | Florist Shop |
| | AE | 122 | Flue Curing Tobacco Barn |
| CE | | 465 | Food Booth. Prefabricated |
| CE | | 533 | Food Store. Warehouse |
| CE | | 323 | Fraternal Building |
| CE | | 324 | Fraternity House |
| CE | AE | 469 | Freestall Barn |
| CE | AE | 398 | Fruit Packing Barn |
| CE | | 594 | Full Service Hotel |
| CE | | 423 | Garage, Mini-Lube |
| CE | | 527 | Garage, Municipal Service |
| | AE | 153 | Garage, Residential, Attached |
| | AE | 154 | Garage, Residential, Built-in |
| | AE | 152 | Garage, Residential, Detached |
| CE | | 528 | Garage, Service Repair |
| CE | | 526 | Garage, Service Shed |
| CE | | 326 | Garage, Storage |
| | AE | 100 | General Purpose Bank Barn |
| | AE | 102 | General Purpose Barn |
| CE | | 523 | Golf Cart Storage Building |
| CE | | 183 | Golf Starter Booth |
| CE | | 491 | Government Community Service Building |
| CE | | 327 | Governmental Building |

| Marshall and Swift Occupancy Codes (Alphabetical Listing) | | | |
|---|------------------------|----------------|---|
| Commercial Estimator | Agricultural Estimator | Occupancy Code | Description |
| CE | AE | 493 | Grain Storage, Flathouse |
| CE | AE | 421 | Grain Storage, Utility |
| CE | AE | 518 | Greenhouse Lath Shade House |
| CE | AE | 519 | Greenhouse Shade Shelter |
| CE | AE | 138 | Greenhouse, Hoop, Arch-Rib, Large (over 9,000 square feet) |
| CE | AE | 141 | Greenhouse, Hoop, Arch-Rib, Medium (4,500- 9,000 square feet) |
| CE | AE | 135 | Greenhouse, Hoop, Arch-Rib, Small (under 4,500 square feet) |
| CE | AE | 172 | Greenhouse, Institutional, Large (over 9,000 square feet) |
| CE | AE | 171 | Greenhouse, Institutional, Medium (4,500- 9,000 square feet) |
| CE | AE | 170 | Greenhouse, Institutional, Small (under 4,500 square feet) |
| CE | AE | 137 | Greenhouse, Modified Hoop, Large (over 9,000 square feet) |
| CE | AE | 140 | Greenhouse, Modified Hoop, Medium (4,500- 9,000 square feet) |
| CE | AE | 134 | Greenhouse, Modified Hoop, Small (under 4,500 square feet) |
| CE | AE | 139 | Greenhouse, Straight Wall, Large (over 9,000 square feet) |
| CE | AE | 142 | Greenhouse, Straight Wall, Medium (4,500- 9,000 square feet) |
| CE | AE | 136 | Greenhouse, Straight Wall, Small (under 4,500 square feet) |
| CE | | 424 | Group Care Home |
| CE | | 538 | Guest Cottage |
| CE | | 370 | Gymnasium (College) |
| CE | | 358 | Gymnasium (Elementary and Secondary School) |
| CE | | 417 | Handball-Racquetball Club |
| CE | | 329 | Hangar, Maintenance and Office |
| CE | | 328 | Hangar, Storage |
| CE | | 409 | Hangar, T |
| CE | | 418 | Health Club |
| CE | | 525 | High Rise Mini Warehouse |
| | AE | 179 | High Rise Town House, Detached |
| | AE | 177 | High Rise Town House, End Unit |
| | AE | 178 | High Rise Town House, Inside Unit |
| CE | | 484 | High School (Entire) |
| CE | | 396 | Hog Barn |
| | AE | 109 | Hog Breeding |
| | AE | 110 | Hog Farrowing |
| | AE | 111 | Hog Finishing |
| | AE | 112 | Hog Nursery |
| CE | AE | 430 | Hog Shed |
| CE | AE | 429 | Hog Shed. Modified |
| CE | | 330 | Home For The Elderly |
| CE | AE | 141 | Hoop Greenhouse. Arch-Rib, Medium (4,500- 9,000 square feet) |
| CE | AE | 138 | Hoop Greenhouse. Arch-Rib. Large (over 9,000 square |

| Marshall and Swift Occupancy Codes (Alphabetical Listing) | | | |
|---|------------------------|----------------|--|
| Commercial Estimator | Agricultural Estimator | Occupancy Code | Description |
| | | | feet) |
| CE | AE | 135 | Hoop Greenhouse. Arch-Rib. Small (under 4,500 square feet) |
| CE | AE | 137 | Hoop Greenhouse. Modified. Large (over 9,000 square feet) |
| CE | AE | 140 | Hoop Greenhouse. Modified. Medium (4,500- 9,000 square feet) |
| CE | AE | 134 | Hoop Greenhouse. Modified. Small (under 4,500 square feet) |
| CE | AE | 428 | Horse Arena |
| CE | | 331 | Hospital |
| CE | | 313 | Hospital. Convalescent |
| CE | | 381 | Hospital. Veterinary |
| CE | | 778 | Hotel, Full Service. Shell |
| CE | | 595 | Hotel, Limited Service |
| CE | | 594 | Hotel. Full Service |
| CE | | 996 | Hotel. Full Service. Interior Space |
| CE | | 997 | Hotel. Limited Service. Interior Space |
| CE | | 779 | Hotel. Limited Service. Shell |
| | AE | 155 | Hunting Shelter |
| | AE | 132 | Individual Livestock Shelter |
| CE | | 416 | Indoor Tennis Club |
| CE | | 994 | Industrial Building, Interior Space |
| CE | | 454 | Industrial Building, Shell |
| CE | | 392 | Industrial Engineering Building |
| CE | | 453 | Industrial Flex Building |
| CE | | 495 | Industrial Heavy Manufacturing |
| CE | AE | 494 | Industrial Light Manufacturing |
| CE | | 539 | Inn. Bed and Breakfast |
| CE | AE | 172 | Institutional Greenhouse. Large (over 9,000 square feet) |
| CE | AE | 171 | Institutional Greenhouse. Medium (4,500- 9,000 square feet) |
| CE | AE | 170 | Institutional Greenhouse. Small (under 4,500 square feet) |
| | AE | 986 | Interior Space, Town House, Inside Unit |
| CE | | 989 | Interior Space. Apartment (High Rise) |
| CE | | 991 | Interior Space. Community Shopping Center |
| CE | | 994 | Interior Space. Industrial Building |
| CE | | 987 | Interior Space. Multiple Residence (Low Rise) |
| CE | | 990 | Interior Space. Neighborhood Shopping Center |
| CE | | 993 | Interior Space. Office Building |
| CE | | 992 | Interior Space. Regional Shopping Center |
| | AE | 988 | Interior Space. Town House. End Unit |
| CE | | 335 | Jail. Correctional Facility |
| CE | | 489 | Jail. Police Station |
| CE | | 366 | Junior High School (Entire) |
| CE | | 490 | Kennel |
| CE | AE | 393 | Labor Dormitory |
| CE | | 496 | Laboratory |
| CE | AE | 518 | Lath Shade House (Greenhouse) |

| Marshall and Swift Occupancy Codes (Alphabetical Listing) | | | |
|---|------------------------|----------------|--|
| Commercial Estimator | Agricultural Estimator | Occupancy Code | Description |
| CE | | 336 | Laundromat |
| CE | | 499 | Laundry/Dry Cleaners |
| | AE | 124 | Lean-To, Farm Utility |
| CE | AE | 560 | Lean-To. Equestrian |
| CE | | 359 | Lecture Classrooms (Elementary and Secondary School) |
| CE | | 371 | Lecture Hall (College) |
| CE | | 372 | Library, College |
| CE | | 337 | Library, Public |
| CE | | 360 | Library, Secondary Schools, Media Center |
| CE | | 555 | Light Commercial Arch-Rib, Quonset |
| CE | | 186 | Light Commercial Manufacturing Utility |
| CE | | 471 | Light Commercial Utility Building |
| | AE | 132 | Livestock Shelter, Individual |
| CE | | 537 | Lodge |
| CE | | 338 | Loft |
| | AE | 445 | Log Home |
| CE | | 390 | Lumber Storage Building, Vertical |
| CE | | 339 | Lumber Storage Shed, Horizontal |
| CE | | 984 | Luxury Apartment (High Rise) |
| CE | | 512 | Luxury Boutique |
| CE | AE | 160 | Machinery and Equipment (non-building) |
| CE | | 583 | Mail Processing Facility |
| CE | | 581 | Main Post Office |
| CE | | 157 | Maintenance Storage Building |
| CE | | 700 | Mall Anchor Department Store |
| CE | | 361 | Manual Arts Building (Elementary and Secondary School) |
| | AE | 151 | Manufactured Housing, Multi-Section |
| | AE | 150 | Manufactured Housing, Single Section |
| CE | | 340 | Market |
| CE | AE | 419 | Market, Convenience |
| CE | | 533 | Market, Food Warehouse |
| CE | AE | 586 | Market, Roadside |
| CE | | 446 | Market, Super |
| CE | AE | 473 | Material Shelter |
| CE | | 391 | Material Storage Building |
| CE | | 468 | Material Storage Shed |
| CE | | 585 | Mechanical Penthouse |
| CE | | 341 | Medical Office |
| CE | | 584 | Mega Warehouse |
| CE | | 720 | Mega Warehouse Discount Store |
| | AE | 440 | Milkhouse |
| | AE | 114 | Milkhouse Shed |
| CE | | 578 | Mini Bank |
| CE | | 386 | Mini Warehouse |
| CE | | 525 | Mini Warehouse, High Rise |
| CE | | 423 | Mini-Lube Garage |
| CE | | 531 | Mini-Mart Convenience Store |

| Marshall and Swift Occupancy Codes (Alphabetical Listing) | | | |
|---|------------------------|----------------|---|
| Commercial Estimator | Agricultural Estimator | Occupancy Code | Description |
| | | 597 | Mixed Retail with Office Units |
| CE | | 459 | Mixed Retail with Residential Units |
| CE | AE | 429 | Modified Hog Shed |
| CE | AE | 137 | Modified Hoop Greenhouse, Large (over 9,000 square feet) |
| CE | AE | 140 | Modified Hoop Greenhouse, Medium (4,500- 9,000 square feet) |
| CE | AE | 134 | Modified Hoop Greenhouse, Small (under 4,500 square feet) |
| CE | | 719 | Modular Restaurant |
| CE | | 342 | Mortuary |
| CE | | 343 | Motel |
| CE | | 542 | Motel Room. 1 Story. Double Row |
| CE | | 543 | Motel Room. 1 Story. Single Row |
| CE | | 540 | Motel Room. 2 Story, Double Row |
| CE | | 541 | Motel Room. 2 Story, Single Row |
| CE | | 588 | Motel, Extended Stay |
| CE | | 998 | Motel, Interior Space |
| CE | | 999 | Motel. Extended Stay, Interior |
| CE | | 781 | Motel. Extended Stay, Shell |
| CE | | 544 | Motel. Office-Apartment |
| CE | | 780 | Motel. Shell |
| CE | | 352 | Multiple Residence (Low Rise) |
| CE | | 987 | Multiple Residence (Low Rise), Interior Space |
| CE | | 587 | Multiple Residence (Low Rise). Shell |
| CE | | 589 | Multiple Residence. Assisted Living (Low Rise) |
| CE | | 983 | Multiple Residence. Elderly Assisted Living. Interior Space |
| CE | | 782 | Multiple Residence. Elderly Assisted Living. Shell |
| CE | | 710 | Multiple Residence. Retirement Community Complex |
| CE | | 451 | Multiple Residence. Senior Citizen (Low Rise) |
| CE | | 981 | Multiple Residence. Senior Citizen. Interior Space |
| CE | | 784 | Multiple Residence. Senior Citizen. Shell |
| CE | | 459 | Multiple Residential Units Mixed with Retail |
| CE | | 374 | Multipurpose Building (College) |
| CE | | 362 | Multipurpose Building (Elementary and Secondary School) |
| | AE | 151 | Multi-Section Manufactured Housing |
| CE | | 527 | Municipal Service Garage |
| CE | | 481 | Museum |
| CE | | 517 | Narthex/Foyer |
| CE | | 485 | Natorium |
| CE | | 412 | Neighborhood Shopping Center |
| CE | | 990 | Neighborhood Shopping Center. Interior Space |
| CE | | 460 | Neighborhood Shopping Center. Shell |
| CE | | 344 | Office Building |
| CE | | 993 | Office Building. Interior Space |
| CE | | 492 | Office Building. Shell |
| CE | AE | 554 | Office Shed |

| Marshall and Swift Occupancy Codes (Alphabetical Listing) | | | |
|---|------------------------|----------------|---|
| Commercial Estimator | Agricultural Estimator | Occupancy Code | Description |
| CE | | 597 | Office Units Mixed with Retail |
| CE | | 341 | Office, Medical |
| CE | | 444 | Office. Dental |
| CE | AE | 599 | Office. Relocatable |
| CE | | 544 | Office-Apartment (Motel) |
| CE | AE | 556 | Oil Storage, Bulk |
| CE | AE | 162 | Out Buildings (non-building) |
| CE | | 431 | Outpatient (Surgical) Center |
| CE | | 577 | Parking Levels |
| CE | | 345 | Parking Structure |
| CE | | 388 | Parking Structure. Underground |
| CE | | 571 | Passenger Terminal |
| CE | AE | 174 | Pavilion |
| CE | | 585 | Penthouse. Mechanical |
| CE | AE | 161 | Personal Property (non-building) |
| CE | | 375 | Physical Education Building (College) |
| CE | | 363 | Physical Education Building (Elementary and Secondary School) |
| CE | | 582 | Post Office. Branch |
| CE | | 581 | Post Office. Main |
| CE | AE | 395 | Potato Storage |
| | AE | 115 | Poultry House, Cage Operation, Screened, 1 Story |
| | AE | 125 | Poultry House, Cage Operation, Screened, 1 Story Elevated |
| | AE | 126 | Poultry House, Cage Operation, Screened, 2 Story Elevated |
| | AE | 116 | Poultry House, Cage Operation. Screened, 2 Story |
| | AE | 117 | Poultry House, Floor Operation, Breeder |
| CE | AE | 474 | Poultry House. Cage Operation. 1 Story |
| CE | AE | 570 | Poultry House. Cage Operation. 1 Story Elevated |
| CE | AE | 567 | Poultry House. Cage Operation. 2 Story |
| CE | AE | 568 | Poultry House. Cage Operation. 2 Story Elevated |
| CE | AE | 569 | Poultry House. Cage Operation. 3 Story |
| | AE | 118 | Poultry House. Floor Operation, Broiler |
| CE | | 465 | Prefabricated Food Booth |
| CE | AE | 133 | Prefabricated Storage Shed |
| CE | | 181 | Prefabricated Storage Shed, Secure |
| CE | | 583 | Processing Facility, Mail |
| CE | AE | 558 | Quonset. Farm Implement Arch-Rib |
| CE | AE | 557 | Quonset. Farm Utility Arch-Rib |
| CE | | 555 | Quonset. Light Commercial Arch-Rib |
| CE | | 417 | Racquetball-Handball Club |
| CE | | 552 | Recreational Enclosure |
| CE | | 348 | Rectory |
| CE | | 513 | Regional Discount Shopping Center |
| CE | | 414 | Regional Shopping Center |
| CE | | 992 | Regional Shopping Center, Interior Space |
| CE | | 462 | Regional Shopping Center. Shell |

| Marshall and Swift Occupancy Codes (Alphabetical Listing) | | | |
|---|------------------------|----------------|--|
| Commercial Estimator | Agricultural Estimator | Occupancy Code | Description |
| CE | | 598 | Relocatable Classroom |
| CE | AE | 599 | Relocatable Office |
| | AE | 351 | Residence. Single-Family |
| | AE | 153 | Residential Garage, Attached |
| | AE | 154 | Residential Garage, Built-in |
| | AE | 152 | Residential Garage, Detached |
| CE | | 349 | Restaurant, Fast Food |
| CE | | 529 | Restaurant, Snack Bar |
| CE | | 530 | Restaurant. Cafeteria |
| CE | | 350 | Restaurant. Table Service |
| CE | | 432 | Restroom Building |
| CE | | 597 | Retail Mixed with Office Units |
| CE | | 353 | Retail Store |
| CE | | 710 | Retirement Community Complex (Multiple Residence) |
| CE | | 982 | Retirement Complex, Interior Space |
| CE | | 783 | Retirement Complex, Shell |
| CE | AE | 586 | Roadside Market |
| CE | | 551 | Rooming House |
| CE | | 376 | Science Building (College) |
| CE | | 364 | Science Classrooms (Elementary and Secondary School) |
| CE | | 181 | Secure Storage Shed, Prefabricated |
| | AE | 123 | Seed Processing Storage |
| CE | | 434 | Self-Serve Car Wash |
| | AE | 546 | Senior Citizen Town House, End Unit |
| | AE | 547 | Senior Citizen Town House, Inside Unit |
| CE | | 985 | Senior Clubhouse Center |
| CE | | 526 | Service Garage Shed |
| CE | | 528 | Service Repair Garage |
| CE | | 408 | Service Station |
| CE | AE | 519 | Shade Shelter (Greenhouse) |
| CE | AE | 554 | Shed Office Structure |
| | AE | 182 | Shed, Calving Barn |
| CE | | 472 | Shed, Equipment |
| CE | AE | 562 | Shed, Farm Commodity Storage |
| CE | AE | 478 | Shed, Farm Implement |
| CE | AE | 479 | Shed, Farm Utilit~ Storage |
| CE | AE | 561 | Shed, Feeder Barn |
| | AE | 113 | Shed, Loafing |
| CE | | 339 | Shed, Lumber Storage, Horizontal |
| CE | | 468 | Shed, Material Storage |
| | AE | 114 | Shed, Milkhouse |
| CE | AE | 429 | Shed, Modified Hog |
| CE | | 526 | Shed, Service Garage |
| | AE | 133 | Shed, Storage, Prefabricated |
| CE | | 181 | Shed, Storage, Prefabricated, Secure |
| CE | AE | 430 | Shed,Hog |
| | AE | 120 | Shed,Sheep |

| Marshall and Swift Occupancy Codes (Alphabetical Listing) | | | |
|---|------------------------|----------------|---|
| Commercial Estimator | Agricultural Estimator | Occupancy Code | Description |
| CE | | 466 | Shed. Boat Storage |
| CE | AE | 397 | Sheep Barn |
| CE | | 596 | Shell, Apartment (High Rise) |
| CE | | 461 | Shell, Community Shopping Center |
| CE | | 454 | Shell, Industrial Building |
| CE | | 587 | Shell, Multiple Residence {Low Rise} |
| CE | | 460 | Shell, Neighborhood ShoQQing Center |
| CE | | 492 | Shell, Office Building |
| CE | | 462 | Shell, Regional Shopping Center |
| | AE | 774 | Shell, Town House, End Unit |
| | AE | 775 | Shell, Town House, Inside Unit |
| CE | AE | 566 | Shelter, Farm Sun Shade |
| CE | AE | 565 | Shelter, Farm Utility |
| | AE | 132 | Shelter, Individual Livestock |
| CE | AE | 184 | Shelter. Arena |
| CE | AE | 473 | Shelter. Material |
| CE | | 413 | Shopping Center, Community |
| CE | | 991 | Shopping Center, Community, Interior Space |
| CE | | 461 | Shopping Center, Community. Shell |
| CE | | 459 | Shopping Center, Mixed with Residential Units |
| CE | | 412 | Shopping Center, Neighborhood |
| CE | | 990 | Shopping Center, Neighborhood, Interior Space |
| CE | | 460 | Shopping Center, Neighborhood, Shell |
| CE | | 414 | Shopping Center, Regional |
| CE | | 513 | Shopping Center, Regional Discount |
| CE | | 992 | Shopping Center, Regional, Interior Space |
| CE | | 462 | Shopping Center, Regional, Shell |
| CE | | 403 | Shower Building |
| CE | | 534 | Showroom Store, Warehouse |
| CE | | 303 | Showroom, Automobile |
| | AE | 150 | Single Section Manufactured Housing |
| | AE | 351 | Single-Family Residence |
| CE | AE | 163 | Site Improvements (non-building) |
| CE | | 175 | Skating Rink, Ice |
| CE | | 176 | Skating Rink, Roller |
| CE | | 529 | Snack Bar |
| | AE | 107 | Spaced Board Corn Crib |
| CE | | 158 | Special Education Classrooms |
| | AE | 101 | Special Purpose Bank Barn |
| | AE | 103 | Special Purpose Barn |
| CE | AE | 378 | Stable |
| CE | AE | 559 | Stable, High-Value |
| CE | | 183 | Starter Booth, Golf |
| CE | | 447 | Storage Facility, Cold |
| CE | | 326 | Storage Garage |
| CE | | 328 | Storage Hangar |
| CE | AE | 133 | Storage Shed, Prefabricated |

| Marshall and Swift Occupancy Codes (Alphabetical Listing) | | | |
|---|------------------------|----------------|---|
| Commercial Estimator | Agricultural Estimator | Occupancy Code | Description |
| CE | | 181 | Storage Shed, Prefabricated, Secure |
| CE | AE | 406 | Storage Warehouse |
| CE | AE | 563 | Storage, Bag Fertilizer |
| CE | AE | 420 | Storage, Bulk Fertilizer |
| | AE | 106 | Storage, Controlled Atmosphere |
| CE | | 470 | Storage, Equipment Shop |
| CE | AE | 476 | Storage, Farm ImQient |
| CE | AE | 477 | Storage, Farm Utility |
| CE | AE | 493 | Storage, Flathouse |
| CE | | 523 | Storage, Golf Cart Building |
| CE | AE | 421 | Storage, Grain |
| CE | | 390 | Storage, Lumber Building, Vertical |
| CE | | 339 | Storage, Lumber Shed, Horizontal |
| CE | | 157 | Storage, Maintenance Building |
| CE | | 391 | Storage, Material Building |
| CE | AE | 395 | Storage, Potato |
| | AE | 123 | Storage, Seed Processing |
| CE | AE | 556 | Storage, Bulk Oil |
| CE | | 3118 | Store, Department |
| CE | | 700 | Store, Department, Mall Anchor |
| CE | | 319 | Store, Discount |
| CE | | 458 | Store, Discount Warehouse |
| CE | | 511 | Store, Drug |
| CE | | 533 | Store, Food Warehouse |
| CE | | 353 | Store, Retail |
| CE | | 534 | Store, Warehouse Showroom |
| CE | AE | 139 | Straight Wall Greenhouse, Large (over 9,000 square feet) |
| CE | AE | 142 | Straight Wall Greenhouse, Medium (4,500- 9,000 square feet) |
| CE | AE | 136 | Straight Wall Greenhouse, Small (under 4,500 square feet) |
| CE | | 446 | Supermarket |
| CE | | 409 | T -Hangar |
| CE | | 442 | Tavern/Bar |
| CE | | 373 | Technical Trades Building (College) |
| CE | | 416 | Tennis Club, Indoor |
| CE | | 380 | Theater, Cinema |
| CE | | 379 | Theater, Live Stage |
| CE | AE | 383 | Tobacco Barn |
| | AE | 121 | Tobacco Barn, Air Curing |
| | AE | 122 | Tobacco Barn, Flue Curing |
| CE | AE | 456 | Toolshed |
| | AE | 401 | Town House, End Unit |
| | AE | 179 | Town House, High Rise, Detached |
| | AE | 177 | Town House, High Rise, End Unit |
| | AE | 178 | Town House, High Rise, Inside Unit |
| | AE | 354 | Town House, Inside Unit |
| | AE | 988 | Town House, Interior Space, End Unit |

| Marshall and Swift Occupancy Codes (Alphabetical Listing) | | | |
|---|------------------------|----------------|---|
| Commercial Estimator | Agricultural Estimator | Occupancy Code | Description |
| | AE | 986 | Town House, Interior Space, Inside Unit |
| | AE | 546 | Town House, Senior Citizen, End Unit |
| | AE | 547 | Town House, Senior Citizen, Inside Unit |
| | AE | 774 | Town House, Shell, End Unit |
| | AE | 775 | Town House, Shell, Inside Unit |
| CE | AE | 394 | Transient Labor Cabin |
| CE | | 387 | Transit Warehouse |
| CE | | 580 | Truck Stop |
| CE | | 185 | Truck Wash |
| | AE | 119 | Turkey Barn |
| CE | | 388 | Underground Parking Structure |
| | AE | 548 | Urban Row House, Detached |
| | AE | 549 | Urban Row House, End Unit |
| | AE | 550 | Urban Row House, Inside Unit |
| CE | AE | 477 | Utility Building, Farm |
| CE | | 471 | Utility Building, Light Commercial |
| CE | AE | 480 | Vegetable Building, Environmental |
| CE | | 381 | Veterinary Hospital |
| CE | | 574 | Visitor Center |
| CE | | 487 | Vocational School |
| CE | | 458 | Warehouse Discount Store |
| CE | | 533 | Warehouse Food Store |
| CE | | 534 | Warehouse Showroom Store |
| | AE | 104 | Warehouse, Commodity |
| CE | AE | 407 | Warehouse, Distribution |
| CE | | 525 | Warehouse, High Rise Mini |
| CE | | 584 | Warehouse, Mega |
| CE | | 386 | Warehouse, Mini |
| CE | AE | 406 | Warehouse, Storage |
| CE | | 387 | Warehouse, Transit |
| CE | AE | 127 | Winery Shop |
| | AE | 108 | Wire Corn Crib |

Washoe County Occupancy Code List (example only)

| Washoe County Occupancy Code Sample List (Numeric) | | |
|---|--------------------|---------------------------------|
| Code | Description | Full Description |
| 001 | Sgl Fam Res | Single Family Residence |
| 002 | Townhse End | Townhouse End Unit |
| 003 | Townhse Ins | Townhouse Inside Unit |
| 004 | Conversion | Conversion |
| 005 | Duplex | Duplex |
| 006 | MH Real Prop | Mobile Home Real Property |
| 007 | Apt Res | Apartment Residential |
| 008 | Misc | Miscellaneous |
| 300 | Apt Hi Rise | Apartment (High Rise) |
| 301 | Armory | Armory |
| 302 | Auditorium | Auditorium |
| 303 | Auto Showrm | Automobile Showroom |
| 304 | Bank | Bank |
| 305 | Barn | Barn |
| 306 | Bowl Alley | Bowling Alley |
| 308 | Church W/Sch | Church With Sunday School |
| 309 | Church | Church |
| 310 | City Club | City Club |
| 311 | Clubhouse | Clubhouse |
| 313 | Conval Hosp | Convalescent Hospital |
| 314 | Country Club | Country Club |
| 315 | Creamery | Creamery |
| 316 | Dairy | Dairy |
| 317 | Dairy Sls Bd | Dairy Sales Building |
| 318 | Dept Store | Department Store |
| 319 | Discnt Store | Discount Store |
| 320 | Dispensary | Dispensary |
| 321 | Dormitory | Dormitory |
| 322 | Fire Sta W/S | Fire Station (With Staff) |
| 323 | Frat Bldg | Fraternal Building |
| 324 | Frat House | Fraternity House |
| 325 | Gar Service | Garage Service - Obsolete Code |
| 326 | Storage Gar | Storage Garage |
| 327 | Gvnmnt Bldg | Governmental Building |
| 328 | Stg Hangar | Storage Hangar |
| 329 | Maint Hangar | Hangar Maintenance & Office |
| 330 | Hm For Elder | Home For The Elderly |
| 331 | Hospital | Hospital |
| 332 | Hotel - Obso | Hotel - Obsolete Code |
| 334 | Indt - Manu | Indust - Manufact Obsolete Code |
| 335 | Jail Cor Fac | Jail - Correctional Facility |
| 336 | Laundromat | Laundromat |
| 337 | Library Publ | Library Public |
| 338 | Loft | Loft |
| 339 | Lmbr Stg Shd | Lumber Storage Shed, Horizontal |
| 340 | Market | Market |
| 341 | Med Office | Medical Office |
| 342 | Mortuary | Mortuary |
| 343 | Motel | Motel |
| 344 | Office Bldg | Office Building |
| 345 | Park Struct | Parking Structure |
| 346 | Post Office | Post Office |
| 347 | Poultry Hse | Poultry House - Obsolete Code |

| Washoe County Occupancy Code Sample List (Numeric) | | |
|---|--------------------|---|
| Code | Description | Full Description |
| 348 | Rectory | Rectory |
| 349 | Fast FD Rest | Fast Food Restaurant |
| 350 | Restaurant | Restaurant |
| 351 | SFR No Cost | Single Family Residence No Cost Provided |
| 352 | Mult Res Low | Multiple Residence (Low Rise) |
| 353 | Retail Store | Retail Store |
| 355 | Art/Crft Bld | Fine Arts And Crafts Building (Elem/Second) |
| 356 | Classrm Sch | Classrooms (Elementary/Secondary School) |
| 357 | Commons Elm | Commons (Elementary/Secondary School) |
| 358 | Gym Elm/Sec | Gymnasium (Elementary/Secondary School) |
| 359 | Lecture Clsr | Lecture Classroom (Elem/Secondary School) |
| 360 | Library Sch | Library, Media Center (Secondary School) |
| 361 | Manl Art Bld | Manual Arts Building (Elem/Secondary School) |
| 362 | Multipurpose | Multipurpose Building (Elem/Secondary School) |
| 363 | P.E. Bldg | Physical Education Bldg (Elem/Second School) |
| 364 | Sci Classrm | Science Classroom (Elem/Secondary School) |
| 365 | Elem School | Elementary School (Entire) |
| 366 | Jr Hi School | Junior High School (Entire) |
| 367 | Art/Crft Col | Arts And Crafts Building (College) |
| 368 | Classrm Col | Classrooms (College) |
| 369 | Commons | Commons (College) |
| 370 | Gym Col | Gymnasium (College) |
| 371 | Lecture Hall | Lecture Hall (College) |
| 372 | Library Col | Library, College |
| 373 | Technical Tr | Technical Trades Building (College) |
| 374 | Mutli-Purp | Multi-Purpose Bldg (College) |
| 375 | Phys Ed Bldg | Phys Ed Bldg (College) |
| 376 | Science Bldg | Science Building (College) |
| 377 | College | College (Entire) |
| 378 | Stable | Stable |
| 379 | Theater Live | Theater - Live Stage |
| 380 | Theater Cine | Theater - Cinema |
| 381 | Vet Hosp | Veterinary Hospital |
| 383 | Tobacco Barn | Tobacco Barn |
| 384 | Barber Shop | Barber Shop |
| 386 | Mini Whse | Mini-Warehouse |
| 387 | Transit Whse | Transit Warehouse |
| 388 | Pk-St-Undrgd | Underground Parking Structure |
| 389 | Equipment Sh | Equipment Shed - Obsolete Code |
| 390 | Lmbr Stg Bld | Lumber Storage Building, Vertical |
| 391 | Mat Stg Bldg | Material Storage Building |
| 392 | Ind Eng | Industrial Engineering Building |
| 393 | Labor Dorm | Labor Dormitory |
| 394 | Labor Cabin | Transient Labor Cabin |
| 395 | Potato Stg | Potato Storage |
| 396 | Hog Barn | Hog Barn |
| 397 | Sheep Barn | Sheep Barn |
| 398 | Fruit Barn | Fruit Packing Barn |
| 399 | Cattle Shed | Cattle Shed - Obsolete Code |
| 400 | Hay Shed - O | Hay Shed - Obsolete Code |
| 403 | Shower Bldg | Shower Building |
| 404 | Utility Buil | Utility Building - Obsolete Code |
| 405 | Skating Rink | Skating Rink |
| 406 | Storage Whse | Storage Warehouse |
| 407 | Dist Whse | Distribution Warehouse |

| Washoe County Occupancy Code Sample List (Numeric) | | |
|---|--------------------|---|
| Code | Description | Full Description |
| 408 | Service Stat | Service Station - Obsolete - No Cost Provided |
| 409 | T-Hangar | T-Hangar |
| 410 | Auto Center | Automotive Center |
| 412 | Neig Shp Ctr | Neighborhood Shopping Center |
| 413 | Comm Shp Ctr | Community Shopping Center |
| 414 | Reg Shop Ctr | Regional Shopping Center |
| 416 | Tennis Club | Tennis Club, Indoor |
| 417 | Hand-Raq Clb | Handball-Racquetball Club |
| 418 | Health Club | Health Club |
| 419 | Conv Market | Convenience Market |
| 420 | Blk Fert Stg | Bulk Fertilizer Storage |
| 421 | Grain Stg | Grain Storage |
| 422 | Theater - Ob | Theater - Obsolete Code |
| 423 | Mini-Lube Gr | Mini-Lube Garage |
| 424 | Grp Care Hm | Group Care Home |
| 426 | Day Care Ctr | Day Care Center |
| 427 | Fire Sta-Vol | Fire Station (Volunteer) |
| 428 | Horse Arena | Horse Arena |
| 429 | Hog Shed Mod | Hog Shed, Modified |
| 430 | Hog Shed | Hog Shed |
| 431 | Outpt Ctr | Outpatient Surgical Center |
| 432 | Restroom Bld | Restroom Building |
| 440 | Milkhouse | Milk-house |
| 441 | Cocktail Lou | Cocktail Lounge |
| 442 | Bar/Tavern | Bar/Tavern |
| 443 | Central Bank | Central Bank |
| 444 | Dental Off | Dental Office/Clinic |
| 446 | Supermarket | Supermarket |
| 447 | Cold Stg Fac | Cold Storage Facility |
| 448 | Cld Stg Farm | Cold Storage, Farm |
| 450 | Cotton Gin | Cotton Gin |
| 451 | Mult Res-Sen | Multiple Res., Sen. Citizen (Low Rise) |
| 453 | Ind Flex | Industrial Flex Building |
| 454 | Shell Indust | Shell, Industrial |
| 455 | Auto Dlrship | Auto Dealership, Complete |
| 456 | Tool Shed | Tool Shed |
| 458 | Discnt Whse | Discount Warehouse Store |
| 459 | Mixed Retail | Mixed Retail W/ Residential Units |
| 460 | Shell Neigh | Shell, Neighborhood Shopping Center |
| 461 | Shell Comm | Shell, Community Shopping Center |
| 462 | Shell Reg | Shell, Regional Shopping Center |
| 466 | Boat Stg Shd | Boat Storage Shed |
| 467 | Boat Stg Bld | Boat Storage Building |
| 468 | Mat Stg Shd | Material Storage Shed |
| 469 | Freestl Brn | Freestall Barn |
| 470 | Equip Shop | Equipment (Shop) Building |
| 471 | Util Bld-Lgt | Lt. Commercial Utility Build. |
| 472 | Equip Shed | Equipment Shed |
| 473 | Mat Shelter | Material Shelter |
| 474 | Poultry Hse | Poultry House - Cage Operation, One Story |
| 475 | Poultry Hse | Poultry House - Floor Operation |
| 476 | Farm Imp Bld | Farm Implement Building |
| 477 | Farm Utl Bld | Farm Utility Building |
| 478 | Farm Imp Shd | Farm Implement Shed |
| 479 | Farm Utl Shd | Farm Utility Storage Shed |

| Washoe County Occupancy Code Sample List (Numeric) | | |
|---|--------------------|--|
| Code | Description | Full Description |
| 480 | Veg Bldg | Vegetable Building, Environmental |
| 481 | Museum | Museum |
| 482 | Conven Ctr | Convention Center |
| 483 | Fitness Ctr | Fitness Center |
| 484 | High School | High School (Entire) |
| 485 | Gym-Pool | Natatorium |
| 486 | Field House | Field House |
| 487 | Vocational | Vocational School |
| 488 | Bookstore | Bookstore (School) |
| 489 | Jail Police | Jail - Police Station |
| 490 | Kennel | Kennel |
| 491 | Government | Government Community Service Building |
| 492 | Shell Office | Shell, Office |
| 493 | Flathouse | Flathouse |
| 494 | Ind Mfg-Lite | Industrial Light Manufacturing |
| 495 | Ind Mfg-Hvy | Industrial Heavy Manufacturing |
| 496 | Laboratory | Laboratory |
| 497 | Computer Ctr | Computer Center |
| 498 | Broadcast Fa | Broadcast Facility |
| 499 | Ldy/Dry Cln | Dry Cleaners/Laundry |
| 514 | Comm Ctr | Community Center |
| 515 | Casino | Casino |
| 525 | Mini Whse-Hr | Mini Warehouse, High Rise |
| 526 | Serv Gar-Shd | Service Garage Shed |
| 527 | Serv Gar-Mun | Municipal Service Garage |
| 528 | Serv Gar-Rpr | Service Repair Garage |
| 529 | Snack Bar | Snack Bar |
| 530 | Cafeteria | Cafeteria |
| 531 | Mini-Mart | Mini-Mart Convenience Store |
| 532 | Florist Shop | Florist Shop |
| 533 | Whse Food St | Warehouse Food Store |
| 534 | Whse Showrm | Warehouse Showroom Store |
| 537 | Lodge | Lodge |
| 540 | Motel Room | Motel Room, 2 Story, Double Row |
| 541 | Motel Room | Motel Room, 2 Story, Single Row |
| 542 | Motel Room | Motel Room, 1 Story, Double Row |
| 543 | Motel Room | Motel Room, 1 Story, Single Row |
| 544 | Motel Office | Motel, Office-Apartment |
| 551 | Rooming Hse | Rooming House |
| 552 | Rec Encl | Recreational Enclosure |
| 554 | Shed Office | Shed Office Structure |
| 555 | Quonset Whse | Lt. Commercial Arch-Rib, Quonset |
| 556 | Bulk Oil Stg | Bulk Oil Storage |
| 557 | Quonset Farm | Farm Utility Arch-Rib, Quonset |
| 558 | Quonset Impl | Farm Implement Arch-Rib, Quonset |
| 559 | Stable HiVal | Stable, High-Value |
| 560 | Lean-To | Lean-To |
| 561 | Feeder Barn | Feeder Barn |
| 562 | Stg Shd Farm | Farm Commodity Storage Shed |
| 563 | Bag Fert Stg | Bag Fertilizer Storage |
| 564 | Dehydrator | Dehydrator Building |
| 565 | Frm Util Shl | Farm Utility Shelter |
| 566 | Farm Sun Sha | Farm Sun Shade Shelter |
| 567 | Poultry Hse | Poultry House - Cage, 2 Story |
| 568 | Poultry Hse | Poultry House - Cage, Two Story Elevated |

Washoe County Occupancy Code Sample List (Numeric)

| Code | Description | Full Description |
|-------------|--------------------|--|
| 569 | Poultry Hse | Poultry House - Cage, 3 Story |
| 570 | Poultry Hse | Poultry House-Cage, 1 Story, Elevated |
| 571 | Pass Term | Passenger Terminal |
| 573 | Arcade | Arcade |
| 574 | Visitor Ctr | Visitor Center |
| 575 | Dining Atrm | Dining Atrium |
| 576 | Atrium | Atrium |
| 577 | Park Levels | Parking Levels |
| 578 | Mini Bank | Mini Bank |
| 580 | Truck Stop | Truck Stop |
| 581 | Pst Off-Main | Post Office, Main |
| 582 | Pst Off-Brch | Post Office, Branch |
| 583 | Mail Process | Mail Processing Facility |
| 584 | Mega Whse | Mega Warehouse |
| 585 | Mech Penthse | Mechanical Penthouse |
| 586 | Roadside Mkt | Roadside Market |
| 587 | Shell Multi | Shell, Multiple Residence (Low Rise) |
| 588 | Motel Exten | Motel, Extended Stay |
| 589 | Elderly Asst | Elderly Assist. Multi. Res. (Low Rise) |
| 594 | Hotel Full | Hotel, Full Service |
| 595 | Hotel Limit | Hotel, Limited Service |
| 596 | Shell Apt Hr | Shell, Apartment (High Rise) |
| 600 | Misc | Miscellaneous |
| 611 | Tanks | Tanks |
| 612 | Water Compny | Water Company |
| 613 | Sewage Treat | Sewage Treatment |
| 614 | Highway Brid | Highway Bridge |
| 615 | Cold Storage | Cold Storage Facility |
| 622 | Misc Ind Bld | Misc Industrial Building |
| 623 | Metal Bld | Metal Building |
| 624 | Greenhouse | Greenhouse |
| 632 | Rv Park | Rv Park |
| 633 | MH Park | Mobile Home Park |
| 641 | Pump/Power | Pump/Power Building |
| 642 | Power Stat | Power Station/Transformer |
| 651 | Service Stat | Service Station |
| 652 | Minor Comm | Minor Commercial Building |
| 653 | Car Wash | Car Wash |
| 662 | Yard Imp | Yard Improvement |
| 670 | Recreation | Recreation |
| 671 | Golf Course | Golf Course |
| 672 | Tennis Court | Tennis Court, Etc. |
| 673 | Drive-In | Drive-In Theater, Etc. |
| 674 | Ski Lifts | Ski Lifts |
| 675 | Radio/TV Tow | Radio/TV Tower |
| 676 | Park | Park |
| 696 | Mixed Res | Mixed Residential |
| 697 | Trans Term | Transport Terminal |
| 698 | Cemetery/Mau | Cemetery/Mausoleum |
| 699 | Mixed Use | Mixed Use |
| 710 | Mult Res Ret | Multiple Residence Retirement |
| 960 | Modular Off | Modular Office |
| 984 | Lux High Ris | Luxury High Rise Apartment |
| 987 | Int Spc Mr | Interior Space, Multiple Residential |
| 989 | Int Spc Apt | Interior Space, Apartment |

| Washoe County Occupancy Code Sample List (Numeric) | | |
|---|--------------------|--|
| Code | Description | Full Description |
| 990 | Int Spc Nsc | Interior Space, Neighborhood Shopping Center |
| 991 | Int Spc Csc | Interior Space, Community Shopping Center |
| 992 | Int Spc Rsc | Interior Space, Regional Shopping Center |
| 993 | Int Spc Off | Interior Space, Office |
| 994 | Int Spc Ind | Interior Space, Industrial |

Appendix III - Special Property Codes

| Code | Description |
|------|---|
| | Special Property Codes are determined by the County Assessor. Following are examples of codes used by some assessors |
| | Cell site |
| | Common Area Values Allocated to this Parcel |
| | Under Construction |
| | Manufactured or Mobile Home Converted to Real Property |
| | Personal Property Manufactured or Mobile home not converted to real property |
| | Improvement Only (Using parcel number as placeholder. Not a real "parcel" of land)) |
| | Grandfathered Non-Conforming Use |
| | Ag Deferred with Residence |
| | Ag Deferred with Manufactured Home |
| | Ag Deferred with Commercial Use |
| | Ag Deferred with Non-Residential Improvements |
| | Ag Deferred with Industrial Use |
| | Ag Deferred with Residential Area (No residence) |
| | Ag Deferred with Multiple Residences |
| | Secondary Use – Residential |
| | Secondary use – Multi-residential |
| | Secondary Use – Commercial |
| | Secondary Use – Industrial |
| | Secondary Use – Rural |
| | Secondary Use – Utilities |

Appendix IV – Special Ownership Codes

| Code | Description |
|--|---|
| Special Ownership Codes are determined by the County Assessor. Following are examples of codes used by some assessors | |
| | Manufactured Home, Personal Property Billed on Unsecured Roll |
| | Manufactured Home, Personal Property Billed on Secured Roll |
| | Patented Mining Claims eligible for exemption per NRS 362.050 and value Per NAC 362.410 |
| | Possessory Interest, Billed on Secured Roll |
| | Possessory Interest, Billed on Unsecured Roll |
| | Leasehold Interest, Billed on Secured Roll |
| | Leasehold Interest, Billed on Unsecured Roll |
| | Conveyance After Death |
| | Life Estate |

Note: Special ownership of Federal, State, County or local government, Benevolent or charitable would be determined from exemption code.

Appendix V – Agricultural Land Classifications

| Code | Description |
|------|--|
| | Intensive Land Use |
| | Cultivated Land |
| | First Class Cultivated Land |
| | Second Class Cultivated Land |
| | Third Class Cultivated Land |
| | Fourth Class Cultivated Land |
| | Native Meadow Land or Wild Hay Land |
| | First Class Native Meadow Land or Wild Hay Land |
| | Second Class Native Meadow Land or Wild Hay Land |
| | Pasture Land |
| | First Class Pasture Land |
| | Second Class Pasture Land |
| | Third Class Pasture Land |
| | Fourth Class Pasture Land |
| | Grazing Land |
| | First Class Grazing Land |
| | Second Class Grazing Land |
| | Third Class Grazing Land |
| | Fourth Class Grazing Land |
| | Farmstead |
| | Residence |
| | Remaining Farmstead |

Appendix VI: Exemption Codes

| Code | Description |
|---------------|---|
| 361.050 | United States |
| 361.055 | State |
| 361.060 | Counties, town, Municipal corporation, Conservation District (acquired after 2003), Irrigation Drainage, Reclamation District |
| 361.0605 | Privately owned parks used by public |
| 361.062 | Public Function Trusts |
| 361.065 | School districts |
| 361.070 | Drainage Ditches, Canals & Irrigation Systems |
| 361.073 | Water Users' Nonprofit Associations |
| 361.075 | Unpatented Mines & mining Claims |
| 361.077 | Pollution control devices |
| 361.078 | Radioactive fallout shelters |
| 361.080 | Surviving Spouse |
| 361.082 | Low income housing projects |
| 361.083 | Hospital Orphan children or sick, infirm or indigent persons |
| 361.085 | Blind Persons |
| 361.086 | Elderly & Handicapped Housing |
| 361.087 | Architectural Barrier Removal for Disabled Persons |
| 361.088 | Nathan Adelson Hospice |
| 361.09 | Veterans |
| 361.091 | Disabled Veterans |
| 361.091 | Surviving Spouses of Disabled Veterans |
| 361.095 | Veteran Organizations |
| 361.096 | Charter School Leased Property |
| 361.068 (2) | Cost of collection |
| 361.098 | University System: Charitable Foundation |
| 361.099 | University System Leased Property |
| 361.100 | University Fraternities & Sororities |
| 361.105 | Nonprofit private schools |
| 361.106 | Apprenticeship Programs |
| 361.107 | Pershing County Kids, Horses, Rodeo Inc. |
| 361.110 | American National Red Cross and Nevada Chapters and other certain organizations |
| 361.111 | American Land Conservancy |
| 361.115 | Habitat for Humanity |
| 361.125 | Churches & Chapels |
| 361.130 | Cemeteries and Graveyards - Public |
| 361.132 | Cemeteries and Graveyards –Private |
| 361.135 | Charitable Organizations |
| 361.140 | Charitable Corporations |
| 361.145 | Noncommercial theaters |
| 361.150 | Volunteer Fire Departments |
| 361.159 | Possessory Interest – Public Airport |
| 361.061(1) | Airport |
| 361.061(2) | Privately owned airports used by public |
| 361.068(1)(i) | Fine Art for public display |
| 361.111 | Archaeological Conservancy, Nature Conservancy, American Land Conservancy, Nevada Land Conservancy |
| 361.157(2)(a) | Possessory Interest – Public airport, park, market, fairground |
| 361.157(2)(b) | Possessory Interest – Federal Property |
| 361.157(2)(d) | Possessory interest – Taylor Grazing Act, USFS, BuRec |

| | |
|---------------|---|
| 361.157(2)(e) | Possessory interest – Indian tribe |
| 361.157(2)(f) | Possessory interest – Vending stands of the blind |
| 361.157(2)(g) | Possessory interest – geothermal leases |
| 361.157(2)(h) | Possessory interest – public officer or employee |
| 361.157(2)(i) | Possessory interest – parsonage |
| 361.157(2)(j) | Possessory interest – Charitable or religious residence |
| 361.157(2)(k) | Possessory interest – shelter for elderly or indigent |
| 361.157(2)(l) | Possessory interest – rental of meeting rooms |
| 361.157(2)(m) | Possessory interest – daycare |
| 361.157(2)(c) | Possessory interest – state-supported educational institution |
| 362.050 | Patented Mining Claims |
| 701A.200 | Energy Systems (fka Heating & Cooling Systems) |
| 361.0687 | New or expanded businesses |
| 361.484 | Property acquired by governments |
| 361.067 | Vehicles |
| 361.069 | Household goods and furniture |
| 361.068 (a) | Personal Property held for sale by merchant |
| 361.068 (b) | Personal Property held for sale by manufacturer |
| 361.068 (c) | Raw materials & components consumed in the process of manufacture |
| 361.068 (d) | Business Inventories & Consumables |
| 361.068 (e) | Livestock |
| 361.068 (f) | Bee colonies |
| 361.068 (g) | Pipe & Irrigation Equipment |
| 361.068 (h) | Boats |
| 361.068 (i) | Campers, slide-in & shells |
| 361.068 (k) | Carnival, circus, convention, display, exhibition, fair |
| 361.160(2) | Personal property in transit |
| Article 10 | Bank Deposits |
| Article 10 | Bonds |
| Article 10 | Book Accounts |
| Article 10 | Mortgages |
| Article 10 | Promissory Notes |
| Article 10 | Stocks |

Glossary

Auxiliary Area. Indicates land on separate parcels used in conjunction with a development such as landscaped areas or parking lots/structures. The land is considered to be part of an economic unit. The values of Auxiliary Areas are not allocated to each owner of units in the development but are assessed to the operator or property owner association. *The second digit “6” is reserved to indicate an auxiliary area.*

Building Height: Low Rise. Indicates the intensity of use within the (2) Single Family Residential use category or (3) Multi-family Residential use category. Low rise is defined as one or two stories. The subcategory will generally be used with LUC 21 or LUC 32 or 33.

Building Height: High Rise. Indicates the intensity of use within the (2) Single Family Residential use category or (3) Multi-family Residential use category. High Rise is defined as 3 or more stories. The subcategory will generally be used with LUC 21 or LUC 32 or 34.

Billed on the Secured Roll. Indicates a manufactured home that is personal property (has not been converted to real property) and is billed on the Secured Roll. Since type of billing does not indicate a land use, an assessor must develop a special ownership code. *See Appendix IV for typical special ownership codes.*

Cemeteries. Includes structures such as mausoleums, tombs, crypts or other structures designed for interment of human remains. *Use LUC 91.*

Common Element Area. Indicates land used by all of the owners or users in a developed area. Examples include landscaped areas, parking, swimming pools, fitness centers, hallways, elevators, mechanical rooms, and community centers. The values of the common element areas are allocated to the owners of the units or structures; therefore, the value placed on parcels with this designation is zero. *The second digit “7” is reserved to indicate a common area.*

Communications. Property used in communication, including all telephone, telecommunications, telegraph, radio, television, CATV, and cellular tower property. It is common for such property to be placed on, or carved out of, property with another use, for example, a cell tower on agricultural land. If the cell tower was part of a centrally assessed property, the LUC would be 70, but if the property was local in nature, the LUC would be 71.

Electric generation. Category is used for property used in operations which generate energy for sale. Use LUC 70 if the property is a centrally-assessed utility, or LUC 71 if the property is a locally-assessed utility.

Electric generation – alternative energy. Category is used for operations, except geothermal, which generate energy for sale. The fuel source for the generation of energy comes from wind, solar, biomass, hydroelectric, and waste heat. Unless some portion of the physical plant crosses county or state boundaries or the sale of

electricity is to a party that ultimately consumes the energy, the operations are appraised by the county assessor. *See NRS 361.320(6). Use LUC 73.*

Electric generation – cogeneration. Category is also called “combined heat and power – CHP,” which uses a heat engine or power station to simultaneously generate both electricity and useful heat. Cogeneration plants use the heat on site in an industrial process and sell excess electricity to a third party, usually a public utility. If the property is used in connection with an industrial facility, the primary LUC will begin with a “5”.

Golf courses. Category indicates property used as a golf course. It does not include a commercial golf driving range that is not operated in conjunction with a golf course. It also does not include a clubhouse, pro shop, restaurant or other building that is associated with a golf course. *See NRS 361A.0315. Use LUC 45.*

Land with lease of surface water rights to a political subdivision. Category indicates property which has an agricultural use and which the owner has granted a lease of surface water rights appurtenant to the property to a political subdivision for a municipal use. *See NRS 361A.170(2). Use LUC 62.*

Limited Market Property. Denotes special purpose or special use properties that have structures with unique designs, special construction materials, or layouts that restrict their functional utility to the use for which they were originally built. These properties usually have limited conversion potential and consequently are also called specialized, special-use, special-purpose, or special-design properties. *Use LUC 93.*

Manufactured Home with site built additions. Indicates the manufactured home has additional stick-built structures on the parcel. The Manufactured Home may or may not have been converted to real property. There is no separate designation in the State’s two-digit code, therefore, the assessor must develop a code if one is desired.

Mining Claims. If a patented mining claim is used for mining, it should be assigned an LUC beginning with an “8”. If a patented mining claim is used for a purpose other than mining, select the correct use from one of the other available categories. Exemption code 362.050 may be appropriate to indicate a mining claim exempt from taxation.

Mining Property, Inactive or Pre-development stage. Category is used for mining, oil and gas, or geothermal properties that are not appraised by the Department on behalf of the county assessor. Examples include abandoned mines, properties on which oil and gas exploration (versus production) occurs, or properties being examined for geothermal potential. The county assessor is responsible for determining land values, including possessory interests, for any mining, oil and gas, or geothermal property. *Use LUC 80.*

Mining Property, Extractive Minerals, Valuation of Facilities by State. Category is used for property where minerals other than oil and gas or geothermal

are extracted and processed, and the improvements of which are valued by the State. *Use LUC 81.*

Mining Property, Oil and Gas, Valuation of Facilities by State. Category is used for property where oil and gas are extracted and processed, and the improvements of which are valued by the State. *Use LUC 82.*

Mining Property, Geothermal, Valuation of Facilities by State. Category is used for property where geothermal steam heat is extracted and used in electrical generation facilities; and the improvements of which are valued by the State. *Use LUC 83.*

Minor Improvements. Category is used for parcels that contain land enhancements (as defined by regulation) or other improvements insufficient to identify the actual use; or no usable or livable structures. Examples of parcels in this category include a parcel with utility hookups or well and septic but no structure. Another example would be a parcel containing an abandoned, structurally unsound building that could not be legally occupied. *The second digit “8” is reserved to indicate property with minor improvements. It can be applied in conjunction with residential, multi-family residential, commercial, industrial, rural, mines, or special use properties.*

Mixed Use Property. Indicates the primary use of the property is one particular use; however, the property may also have another use. The additional use or uses may be identified using Special Property Codes. *The first digit indicates the primary use and the second digit “9” is reserved to indicate property with a mixed use.*

Natural gas transmission and distribution. Category is used for property used in delivery operations of natural gas. *Use LUC 70 if the property is centrally-assessed or LUC 71 if the property is locally-assessed.*

Parks. Public parks, picnic grounds, non-commercial camping grounds, amusement parks open to the public and fairgrounds open to the public. *Use LUC 90.*

Sites designated as historic. Category indicates property which qualifies for open-space by virtue of designation as historic by the Office of Historic Preservation. *Use LUC 62.*

Transportation. Category is used for property used to provide transportation, including airports, bus stations, and railroads. *Use LUC 70 if the property is centrally-assessed or LUC 71 if the property is locally-assessed.*

Under Development. Denotes a parcel that is in the early stages of development or is without sufficient development to clearly indicate actual land use at the lien date. These types of properties are sometimes referred to as “paper lots” because they are not developed to a point for the intended use. In addition, maps may expire or the “paper lots” might revert to acreage, therefore, the use cannot be clearly established. For example, a parcel of land may have been divided for eventual use as an industrial park but the land cannot be used as an industrial park until further approvals and improvements exist. As another example, a parcel of land may

have been subdivided with the intent of developing single family lots but homes cannot be constructed until further approvals and improvements exist. Counties desiring to account for “Under Development” parcels should develop a code if one is desired to identify those parcels.

Waste disposal. Category is used for land used for the disposal of waste, except it does not include facilities used exclusively for the disposal of waste from an industrial process, which should be coded as industrial property. Examples include land used for incinerators and waste compacting facilities, landfills and dumps, sewage treatment/collection and water pollution control; and air pollution control. *Use LUC 70 if the property is centrally-assessed or LUC 71 if the property is locally-assessed.*

Water supply-treatment-distribution, and flood control. Category is used for land used for accumulation, storage or diversion of water for flood control or accumulation, storage, transmission or distribution of water and water treatment. *Use LUC 70 if the property is centrally-assessed or LUC 71 if the property is locally-assessed.*