NEVADA DEPARTMENT OF TAXATION

Excise & Local Government Services Division

2027-2028

Land Use Codes

NEVADA DEPARTMENT OF TAXATION

Nevada Property Tax: 2027-2028 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 in accordance with 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 the 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 were updated to conform to requirements of AB 466 (2013).

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 by NRS 361A. These classifications are published annually in the *Agricultural Land Values and Open Space Property Procedures Bulletin*. *See Appendix III 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.

2027-2028 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 2027-2028 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	Vacant - Mixed Zoning (formerly Unassigned; and 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 Residential Unit in a Multiple Unit Building – Condominium
22	Manufactured Home Converted to Real Property
23	Manufactured Home
24	Individual Residential Unit – Townhouse or Row House (formerly Unassigned; and formerly Common Area – See LUC 27
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

LUC	Description
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	Agricultural 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 Inter-County Nature (Formerly Centrally Assessed Public Utility)
71	Communication, Transportation and Utility Property of a Local Nature (Formerly Intra-County Public Utility)
72	Communication, Transportation, and Utility Property of an Interstate or Inter-County 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,

LUC	Description
	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

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 general 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 such 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 in place. Examples include industrial centers, manufacturing, or similar uses.

Parcels reported in this category include:
Vacant – Industrial
Vacant – Industrial – Under Development

16 – Vacant - Mixed Zoning (formerly Vacant – Splinter)

The "Vacant – Mixed Zoning" category is used for vacant parcels that are zoned for multiple uses. An example of a parcel in this category would be a parcel with split zoning: two-thirds commercial and one-third single family residential.

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 through 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.

K. A vacant parcel of land zoned for 1/3 residential, and 2/3 commercial use would be coded with LUC 16.

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 a "stick built" home).

Parcels reported in this category include:
Single Family Residence
Single Family Residence Under Construction

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

The "Individual Unit in a Multiple Unit Building - Condominium" category is used to identify land upon which a structure exists that is designed to contain multiple units for single family occupancy. 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. 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
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 – Individual Residential Unit – Townhouse or Row House (formerly Unassigned and formerly Common Area)

Townhouses and Row Houses are examples 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. This category also includes "zero lot line" properties.

Parcels reported in this category include:
Townhouse or Row House
Zero Lot Line Residential Unit
Zero Lot Line Individual Residential Unit Under Construction

LUC 24 was formerly assigned to Common Areas; however, 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 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.

J. A single row house unit would be coded with LUC 24.

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 unit's 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 like 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: Includes 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 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 courses 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 and 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 and 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 Costing Services 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 and 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 and 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 and 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 and 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. 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. 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 and Swift Occupancy Code for College (entire).

G. Land 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 and 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 and 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 codes 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 codes 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 and 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 and Swift Occupancy Code for Lodge.

B. Land used for the lodge and restaurant of a ski resort and 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 and 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 the owners or users in a developed area. Examples include landscaped areas, parking, fitness centers, hallways, elevators, and 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 and 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 and 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 and 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 the owners or users in a developed area. Examples include landscaped areas, parking, hallways, elevators, and 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 includes 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.

64 – Unassigned
65 – Unassigned

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 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 (i.e., airports), communications (i.e., phone companies) and other utilities (i.e., 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 inter-county 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 include 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-Distribution
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 a 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/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 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 3 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.

(Added to NRS by 1999, 1269; A 2001, 83)

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

5. 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.

(d) "Community association" means an association whose membership:

(1) Consists exclusively of the owners of the community units or their elected or appointed representatives; and

(2) Is a required condition of the ownership of a community unit.

(e) "Community unit" means a physical portion of a common-interest community, other than the common elements, which is:

(1) Designated for separate ownership or occupancy.

(2) Intended for:

(I) Residential use by the owner of that unit and his or her invitees; or

(II) Commercial use by the owner of that unit for the generation of revenue from any persons other than the owners of community units in that common-interest community and their invitees; and

(3) Identified by the community association as a community unit for the purpose of distributing the taxable value of the common elements to the community units pursuant to subsection 1.

(f) "Declaration" means any instrument, however denominated, that creates a common-interest community, including any amendment to an instrument.

(g) "Special assessment" means a special assessment levied by any governmental entity or political subdivision in this State on or after July 1, 2006.

(Added to NRS by 2005, 1231; A 2007, 1883, 2292; 2011, 3519; 2015, 1205)

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 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.

(Added to NRS by 1979, 823; A 1981, 1857; 1983, 191; 1987, 815; 1989, 170; 1993, 1184, 1575; 1995, 579; 1997, 1572; 1999, 3466; 2001, 1118, 1548; 2003, 21, 584; 2017, 3618)

Nevada Administrative Code

NAC 361.154 Assessment roll filed with Secretary of State Board of Equalization. (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 category of land use for each property, as prescribed by the Department pursuant to NAC 361.1178, designating the current actual or authorized use of the property;

(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.

[Tax Comm'n, Property Tax Reg. Part No. 7, eff. 9-17-80; A 1-14-82] — (NAC A 10-10-83; R039-10, 8-13-2010, eff. 7-1-2012)

NAC 361.113 "Improved land" defined. (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. (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. (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. (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. (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. (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. (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 361.1171 "Raw land" defined. (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. (NRS 360.090, 360.250)

1. "Real property" has the meaning ascribed to it in NRS 361.035 and includes:

(a) Land.
(b) Fixtures.
(c) Improvements.
(d) On-site enhancements and

(e) Any rights, interests, benefits and privileges belonging or attached to the land.

2. The term does not include a trade fixture.

(Added to NAC by Tax Comm'n by R039-10, 8-13-2010, eff. 7-1-2012; A by R068-12, 9-14-2012)

NAC 361.1174 "Stratify" defined. (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. (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. (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. (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)

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

Marshall and Swift Occupancy Codes (Alphabetical Listing)			
Commercial Estimator	**Agricultural Estimator**	**Occupancy Code**	**Description**
CE		443	Bank. Central
CE		718	Banquet Hall
CE		442	Bar/Tavern
CE		384	Barber Shop
CE	AE	305	Barn (Obsolete)
	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 (Obsolete)
CE	AE	397	Barn. Sheep
	AE	103	Barn. Special Purpose
CE	AE	383	Barn. Tobacco (Obsolete)
	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

Marshall and Swift Occupancy Codes (Alphabetical Listing)			
Commercial Estimator	**Agricultural Estimator**	**Occupancy Code**	**Description**
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
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

Marshall and Swift Occupancy Codes (Alphabetical Listing)			
Commercial Estimator	**Agricultural Estimator**	**Occupancy Code**	**Description**
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
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 Sunshade 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 Secondary 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

Marshall and Swift Occupancy Codes (Alphabetical Listing)			
Commercial Estimator	**Agricultural Estimator**	**Occupancy Code**	**Description**
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
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

Marshall and Swift Occupancy Codes (Alphabetical Listing)			
Commercial Estimator	**Agricultural Estimator**	**Occupancy Code**	**Description**
	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 (Obsolete)
	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 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)

Marshall and Swift Occupancy Codes (Alphabetical Listing)			
Commercial Estimator	**Agricultural Estimator**	**Occupancy Code**	**Description**
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)
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

Marshall and Swift Occupancy Codes (Alphabetical Listing)			
Commercial Estimator	**Agricultural Estimator**	**Occupancy Code**	**Description**
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
		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)

Marshall and Swift Occupancy Codes (Alphabetical Listing)			
Commercial Estimator	**Agricultural Estimator**	**Occupancy Code**	**Description**
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	Natatorium
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
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

Marshall and Swift Occupancy Codes (Alphabetical Listing)			
Commercial Estimator	**Agricultural Estimator**	**Occupancy Code**	**Description**
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
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

Marshall and Swift Occupancy Codes (Alphabetical Listing)			
Commercial Estimator	**Agricultural Estimator**	**Occupancy Code**	**Description**
CE	AE	562	Shed, Farm Commodity Storage
CE	AE	478	Shed, Farm Implement
CE	AE	479	Shed, Farm Utility 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
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 Shopping 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 Sunshade
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)

Marshall and Swift Occupancy Codes (Alphabetical Listing)			
Commercial Estimator	**Agricultural Estimator**	**Occupancy Code**	**Description**
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
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 Implement
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

Marshall and Swift Occupancy Codes (Alphabetical Listing)			
Commercial Estimator	**Agricultural Estimator**	**Occupancy Code**	**Description**
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 (Obsolete)
	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
	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

Appendix III – Agricultural Land Classifications

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
Pastureland
First Class Pastureland
Second Class Pastureland
Third Class Pastureland
Fourth Class Pastureland
Grazing Land
First Class Grazing Land
Second Class Grazing Land
Third Class Grazing Land
Fourth Class Grazing Land
Farmstead
Residence
Remaining Farmstead

Appendix IV: Exemption Codes

Code	Description
361.050	United States
361.055	State Lands
361.060	Counties, town, Municipal corporation, Conservation District (acquired after 2003), Irrigation Drainage, Reclamation District
361.0605	Privately owned parks used by public
361.061(1)	Airport
361.061(2)	Privately owned airports used by public
361.062	Public Function Trusts
361.065	School districts
361.068;361.186	Fine Art for public display
361.068 (2)	Cost of collection
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
361.090	Veterans
361.091	Disabled Veterans
361.091	Surviving Spouses of Disabled Veterans
361.095	Veteran Organizations
361.096	Charter School Leased Property
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	Conservancies
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
361.157(2)(a)	Possessory Interest – Public airport, park, market, fairground
361.157(2)(b)	Possessory Interest – Federal Property
361.157(2)(c)	Possessory Interest – State-supported educational institution
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
361.159	Possessory Interest – Public Airport
362.040	Patented Mining Claims
701A.200	Energy Systems (fka Heating & Cooling Systems)
361.0687	New or expanded businesses
361.4722	All property except qualifying residential
361.4723	Residential Property SFR
361.4724	Residential Property Rentals
361.484	Property acquired by governments
701A.110	LEED Property
701A.210	Recycled material businesses
701A.370	Renewable energy facilities
361.067	Vehicles
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
361.069	Household goods and furniture
361.160	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 owners' 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 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 a 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.*