

Major Use Codes (Property Class)

AGRICULTURAL

- 100 Agricultural vacant land
- 101 Cash – grain or general farm
- 102 Livestock farms other than dairy \ poultry
- 103 Dairy farms
- 104 Poultry farms
- 105 Fruit and nut farms
- 106 Vegetable farms
- 107 Tobacco farms
- 108 Nurseries
- 109 Green houses, vegetables and floriculture
- 110 Agricultural vacant land “qualified for current agricultural use value”
- 111 Cash – grain or general farm “ qualified for current agricultural use value”
- 112 Livestock farms other than dairy and poultry “qualified for current agricultural use value”
- 113 Dairy farms “qualified for current agricultural use value”
- 114 Poultry farms “qualified for current agricultural use value”
- 115 Fruit and nut farms “qualified for current agricultural use value”
- 116 Vegetable farms “qualified for current agricultural use value”
- 117 Tobacco farms “qualified for current agricultural use value”
- 120 Timber or forest lands
- 121 Timber “qualified for current agricultural use value”
- 160 Manufactured Homes affixed to real estate
- 170 Manufactured Homes on M.H.Tax
- 180 Log Home
- 190 Other agricultural use
- 199 Other agricultural use “qualified for current agricultural use value”

MINERAL LANDS

- 210 Coal lands – surface and rights
- 220 Coal rights – working interest
- 230 Coal rights – separate royalty interest
- 240 Oil and gas rights – working interest
- 250 Oil and gas rights – separate royalty interest
- 260 Other minerals

INDUSTRIAL

- 300 Industrial – vacant land
- 310 Food and drink processing plants and storage

- 320 Foundries and heavy manufacturing plants
- 330 Manufacturing and assembly, medium
- 340 Manufacturing and assembly, light
- 350 Industrial warehouses
- 360 Industrial truck terminals
- 370 Small shops (machine, tool & die, etc.)
- 380 Mines and quarries
- 390 Grain elevators
- 399 Other industrial structures

COMMERCIAL

- 400 Commercial – vacant land
- 401 Apartments – 4 to 19 rental units
- 402 Apartments – 20 to 39 rental units
- 403 Apartments – 40 or more rental units
- 410 Motels and tourist cabins
- 411 Hotels
- 412 Nursing homes and private hospitals
- 415 Trailer or mobile home park
- 416 Commercial camp grounds
- 419 Other commercial housing
- 420 Small (under 10,000 sq. ft.) department stores
- 421 Supermarkets
- 422 Discount stores and junior department stores
- 424 Full line department stores
- 425 Neighborhood shopping center
- 426 Community shopping center
- 427 Regional shopping center
- 429 Other retail structures
- 430 Restaurant, cafeteria and/or bar
- 435 Drive-in restaurant or food service facility
- 439 Other food service structures
- 440 Dry cleaning plants and laundries
- 441 Funeral homes
- 442 Medical clinics and office
- 444 Full service banks
- 445 Savings and loans
- 447 Office buildings – 1 and 2 stories
- 448 Office buildings – 3 or more stories – walk up

- 449 Office buildings – 3 or more stories – elevator
- 450 Condominium office units
- 452 Automotive service station
- 453 Car washes
- 454 Automobile car sales and services
- 455 Commercial garages
- 456 Parking garage, structures and lots
- 460 Theaters
- 461 Drive-in theaters
- 462 Golf driving ranges and miniature golf courses
- 463 Golf courses
- 464 Bowling alleys
- 465 Lodge halls and amusement parks
- 480 Commercial warehouses
- 482 Commercial truck terminals
- 490 Marine service facilities
- 496 Marina (small boat)
- 499 Other commercial structures

RESIDENTIAL

- 500 Residential vacant land
- 510 Single family dwelling
- 520 Two family dwelling
- 530 Three family dwelling
- 550 Condominium residential unit
- 560 Manufactured Homes affixed to real estate
- 570 Manufactured Homes on M.H. Tax
- 580 Log homes
- 599 Other residential structures

In the residential coding the third or last digit indicates the size of the tract used for residential property

- 0 Platted lot
- 1 Unplatted – 0 to 9.99 acres
- 2 Unplatted – 10 to 19.99 acres
- 3 Unplatted – 20 to 29.99 acres
- 4 Unplatted – 30 to 39.99 acres
- 5 Unplatted – 40 or more acres

EXEMPT PROPERTIES

- 600 Exempt property owned by United States of America

- 610 Exempt property owned by State of Ohio
- 620 Exempt property owned by counties
- 630 Exempt property owned by townships
- 640 Exempt property owned by municipalities
- 645 Exempt property owned or acquired by metropolitan housing authorities
- 650 Exempt property owned by board of education
- 660 Exempt property owned by park districts (public)
- 670 Exempt property owned by colleges, academies (private)
- 680 Charitable exemptions –hospitals – homes for aged, etc.
- 685 Churches, etc., public worship
- 690 Graveyards, monuments, and cemeteries

SPECIAL TAX ABATEMENT

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

PUBLIC UTILITIES

- 800 Agricultural land and improvements owned by a public utility other than a railroad
- 810 Mineral land and improvements owned by a public utility other than a railroad
- 820 Industrial land and improvements owned by a public utility other than a railroad
- 830 Commercial land and improvements (including all residential property) owned by a public utility other than a railroad
- 840 Railroad real property used in operations
- 850 Railroad real property not used in operations
- 860 Railroad personal property used in operations
- 870 Railroad personal property not used in operations
- 880 Public Utility personal property other than railroads