### Property type classification codes

#### 100 – Agricultural

- 105 Agricultural vacant land (productive)
- 110 Livestock and products
- 111 Poultry and poultry products: eggs, chickens, turkeys, ducks and geese
- 112 Dairy products: milk, butter and cheese
- 113 Cattle, calves, hogs
- 114 Sheep and wool
- 115 Honey and beeswax
- 116 Other livestock: donkeys, goats
- 117 Horse farms
- 120 Field crops
- 129 Acquired development rights
- 130 Truck crops – mucklands
- 140 Truck crops – not mucklands
- 150 Orchard crops
- 151 Apples, pears, peaches, cherries, etc.
- 152 Vineyards
- 160 Other fruits
- 170 Nursery and greenhouse
- 180 Specialty farms
- 181 Fur products: mink, chinchilla, etc.
- 182 Pheasant, etc.
- 183 Aquatic: oyster lands, fish and aquatic plants
- 184 Livestock: deer, moose, llamas, buffalo, etc.
- 190 Fish, game and wildlife preserves

#### 200 – Residential

- 210 One family year-round residence
  - If not constructed for year-round occupancy, see code 260.
- 215 One family year-round residence with accessory apartment
- 220 Two family year-round residence
- 230 Three family year-round residence
- 240 Rural residence with acreage
- 241 Primary residential, also used in agricultural production
- 242 Recreational use
- 250 Estate
- 260 Seasonal residences
  - If constructed for year-round occupancy, see code 210.
- 270 Mobile home
- 271 Multiple mobile homes
- 280 Residential
- 281 Multiple residences
- 283 Residence with incidental commercial use

#### 300 – Vacant land

- 310 Residential
- 311 Residential vacant land
- 312 Residential land including a small improvement
  - (Not used for living accommodations)
- 314 Rural vacant lots of 10 acres or less
- 315 Underwater vacant land

#### 400 – Commercial

- 400 – Commercial (continued)
- 410 Living accommodations
- 411 Apartments
- 414 Hotel
- 415 Motel
- 416 Mobile home parks (trailer parks, trailer courts)
- 417 Camps, cottages, bungalows
- 418 Inns, lodges, boarding and rooming houses, tourist homes, fraternity and sorority houses
- 420 Dining establishments
- 421 Restaurants
- 422 Diners and luncheonettes
- 423 Snack bars, drive-ins, ice cream bars
- 424 Night clubs
- 425 Bar
- 426 Fast food franchises
- 430 Motor vehicle services
- 431 Auto dealers – sales and service
- 432 Service and gas stations
- 433 Auto body, tire shops, other related auto sales
- 434 Automatic car wash
- 435 Manual car wash
- 436 Self-service car wash
- 437 Parking garage
- 438 Parking lot
- 439 Small parking garage
- 440 Storage, warehouse and distribution facilities
- 441 Fuel storage and distribution facilities
- 442 Mini warehouse (self-storage)
- 443 Grain and feed elevators, mixers, sales outlets
- 444 Lumber yards, sawmills
- 445 Coal yards, bins
- 446 Cold storage facilities
- 447 Trucking terminals
- 448 Piers, wharves, docks and related facilities
- 449 Other storage, warehouse and distribution facilities
- 450 Retail services
- 451 Regional shopping centers

#### 500 – Recreation and entertainment

- 510 Entertainment assembly
- 511 Legitimate theaters
- 512 Motion picture theaters (excludes drive-in theaters)
- 513 Drive-in theaters
- 514 Auditoriums, exhibition and exposition halls
- 515 Radio, television and motion picture studios
- 520 Sports assembly
- 521 Stadiums, arenas, armories, field houses
- 522 Racetracks
- 530 Amusement facilities
- 531 Fairgrounds
- 532 Amusement parks
- 533 Game farms
- 534 Social organizations
- 540 Indoor sports facilities
- 541 Bowling centers
- 542 Ice or roller skating rinks
- 543 YMCA’s, YWCA’s, etc.
- 544 Health spas
- 545 Indoor swimming pools
- 546 Other indoor sports
- 550 Outdoor sports activities
- 551 Skiing centers
### Property type classification codes (continued)

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<th>700 – Industrial</th>
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<td>691 Professional associations</td>
<td>830 Communication</td>
<td>893 Additional assessments (Environmental Conservation Law, Section 15-2115)</td>
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<tr>
<td>692 Roads, streets, highways and parkways, express or otherwise (if listed) including adjoining land</td>
<td>831 Telephone</td>
<td>894 Transition assessments for taxable state-owned land (Real Property Tax Law, Section 542(3))</td>
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<td>693 Indian reservations</td>
<td>832 Telegraph</td>
<td>895 Adirondack Park aggregate additional assessments (Real Property Tax Law, Section 542(3))</td>
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<td>694 Animal welfare shelters</td>
<td>833 Radio</td>
<td>896 Hudson River-Black River Regulating District aggregate</td>
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<tr>
<td>695 Cemeteries</td>
<td>834 Television other than community antenna television</td>
<td>897 Transition assessments for taxable state-owned land (Real Property Tax Law, Section 545)</td>
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### March 2022