

Property Classes and Subclasses

Internal codes must be reported under the state equivalent codes, (8299 and 8499).

<u>TYPE OF COMPANY (Industry Code)</u>	Real	Pers.
<u>Rail transportation companies</u>		
Common carriers regular property (RR)	8210	8410
Other railroad companies (RR)	8211	8411
Rail car (private car line) companies (PC)		8412
Airline companies (AL)	8220	8420
Petrochemical (fluid) pipeline companies (PF)	8230	8430
Telephone companies		
Fixed based telephone companies (TL)	8240	8440
Independent telephone companies (TL)	8241	8441
Mobile telephone companies (TM)	8242	8442
Telephone resellers (TX)	8243	8443
Rural telephone companies (TR)	8244	8444
Electric systems and companies		
Major electric companies (EL)	8250	8450
Rural electric companies (ER)	8251	8451
Affiliated Power Producers (EN)	8253	8453
Gas transmission pipeline companies (PT)	8260	8460
Gas distribution pipeline companies (PD)	8270	8470
Domestic water companies (WA)	8280	8480
(selling at retail)		
Total State Assessed	8299	8499
Renewable Energy Companies (EG)	8252	8452

INTERNAL SUBCODES FOR EXEMPT PROPERTIES

FEDERAL: (9110, 9210, 9119, and 9219)

Internal codes must be reported under the state equivalent code.

	Land	Imp.
General Service Administration	9111	9211
National parks and monuments	9112	9212
National forest	9113	9213
Bureau of Land Management	9114	9214
Native American	9115	9215
Mineral reserves	9116	-----
Military	9117	9217
Miscellaneous	9118	9218

RELIGIOUS PURPOSES: (continued)

Non-residential: (9159 and 9259)

Church	Land	Imp.
Camp/Retreat	9151	9251
Religious child care	9152	9252
Religious school	9156	9256
Miscellaneous	9157	9257
	9158	9258

Parking lot value is assigned to the appropriate land use code.

PRIVATE SCHOOLS:

Internal codes must be reported under the state equivalent code.
Residential: (9160 and 9260)

Residential:	Land	Imp.
	9165	9265
Non-residential: (9169 and 9269)		
Elementary/Secondary	Land	Imp.
College	9161	9261
Technical Colleges	9162	9262
Miscellaneous	9163	9263
	9164	9264

CHARITABLE:

Internal codes must be reported under the state equivalent code.
Residential: (9170 and 9270)

Housing integral part/no annual %	Land	Imp.
Housing integral part/annual %	9174	9274
Senior citizen disabled housing	9175	9275
Family service facility	9178	9278
Orphanage	9181	9281
Transitional housing	9182	9282
Federally owned-homeless	9185	9285
	9186	9286

Non-residential: (9179 and 9279)

Non-residential	Land	Imp.
Health care facility	9171	9271
Domestic water company	9172	9272
Child care center	9173	9273
Fraternal/Veterans	9176	9276
Amateur sports organization	9177	9277
Rented doctor office	9183	9283
Community corrections	9184	9284
	9187	9287

ALL OTHER:

Internal codes must be reported under the state equivalent code.
Residential: (9190 and 9290)

Non-residential: (9199 and 9299)

See ARL Volume 2, Chapter 6 for a listing of these internal code