

PROPERTY CLASSES AND SUBCLASSES

VACANT LAND

Real Property:

0010 Vacant-Possessory Interest
 0100 Residential Lots
 0200 Commercial Lots
 0300 Industrial Lots
 0400 PUD Lots
 0510 < 1.0 Acre
 0520 1.0 Acre but < 5.0 Acres
 0530 5.0 Acres but < 10.0 Acres
 0540 10.0 Acres but < 35.0 Acres
 0550 35.0 Acres but < 100.0 Acres
 0560 100.0 Acres +
 0600 Minor Structures

RESIDENTIAL

Real Property:

1020* Residential-Possessory Interest
 1112/1212 Single Family Residence
 4277 Farm/Ranch Residence
 1115/1215 Duplexes-Triplexes
 1120/1220 Multi-Units (4-8)
 1125/1225 Multi-Units (9+)
 1230** Condominiums
 1135/1235 Manufactured Housing
 4278 Farm/Ranch Mfd. Homes
 1140/1240 Mfd. Housing Parks
 1150/1250 Partially Exempt
 1177/1277 Property Not Integral to
 Ag Operation
 1278 Mfd. Home Not Integral to Ag

COMMERCIAL

Real Property:

2020* Airport-Possessory Interest
 2021* Entertainment-Possessory Interest
 2022* Recreation-Possessory Interest
 2023* Other Comm-Possessory Interest
 2112/2212 Merchandising
 2115/2215 Lodging
 2120/2220 Offices
 2125/2225 Recreation
 2127/2227 Limited Gaming
 2130/2230 Special Purpose
 2135/2235 Warehouse/Storage
 2140/2240 Multi-Use
 2245** Commercial Condominiums
 2150/2250 Partially Exempt(Tax. part)

Personal Property:

1410 Residential Personal Property
 2040 Comm PP Possessory Interest
 2405 Ltd Gaming Personal Property
 2410 Other Personal Property
 2415 Renewable Energy Pers. Prop.

INDUSTRIAL

Real Property:

3020* Industrial-Possessory Interest
 3112/3212 Contracting/Service
 3115/3215 Manuf./Processing
 3120/3220 Refining/Milling
 3125/3225 Refining/Petroleum
 3230** Industrial Condominiums
Personal Property:
 3040 Industrial PP-Possessory Interest
 3410 Industrial Personal Property

AGRICULTURAL

Real Property:

4020 Agricultural-Possessory Interest
 4107 Sprinkler Irrigated Land
 4117 Flood Irrigated Land
 4127 Dry Farm Land
 4137 Meadow Hay Land
 4147 Grazing Land
 4157 Orchard Land
 4167 Farm/Ranch Waste Land
 4177 Forest Land
 4279 Farm/Ranch Support Bldgs.
 4180/4280 All Other Agricultural

Personal Property:

4410 Agribusiness Personal Property

NATURAL RESOURCES

Real Property:

5110/5210 Coal
 5120/5220 Earth/Stone Products
 5140/5240 Nonprod. Pat. Mining
 Claim
 5250 Nonprod. Unpat. Mining Claim
 Imps.
 5170 Severed Mineral Interest
Personal Property:
 5410 Coal
 5420 Earth/Stone Products
 5440 Nonprod. Pat. Mining Claim
 5450 Nonprod. Unpat. Mining Claim

PRODUCING MINES

Real Property:

6110/6210 Molybdenum
 6120/6220 Precious Metals
 6130/6230 Base Metals
 6140/6240 Strategic Minerals
 6150/6250 Oil Shale/Retort

Personal Property:

6410 Molybdenum
 6420 Precious Metals
 6430 Base Metals
 6440 Strategic Minerals
 6450 Oil Shale/Retort

OIL AND GAS

Real Property:

7110/7210 Producing Oil/Primary
 7120/7220 Producing Oil/Secondary
 7130/7230 Producing Gas/Primary
 7140/7240 Producing Gas/Secondary
 7145/7245 Producing CO₂
 7147/7247 Producing Helium
 7150/7250 Oil Shale/In-Situ
 7155/7255 Natural Gas Liquids
 and/or Oil and Gas Condensate

Personal Property:

7410 Producing Oil/Primary
 7420 Producing Oil/Secondary
 7430 Producing Gas/Primary
 7440 Producing Gas/Secondary
 7445 Producing CO₂
 7447 Producing Helium
 7450 Oil Shale/In-Situ
 7455 Natural Gas Liquids
 and/or Oil & Gas Condensate
 7460 Pipeline Gather/Trans/Dist.
 Systems
 7470 Oil/Gas Rotary Drill Rigs

STATE ASSESSED

8299 Real Property
 8499 Personal Property

**NOTE: There are internal codes
 under each subclass. See next page.**

EXEMPT

Real Property:

Federal
 9110/9210 Residential
 9119/9219 Non-residential
 State
 9120/9220 Residential
 9129/9229 Non-residential
 County
 9130/9230 Residential
 9139/9239 Non-residential
 Political Subdivisions
 9140/9240 Residential
 9149/9249 Non-residential
 Religious Purposes
 9150/9250 Residential
 9159/9259 Non-residential
 Private Schools
 9160/9260 Residential
 9169/9269 Non-residential
 Charitable
 9170/9270 Residential
 9179/9279 Non-residential
 All Other
 9190/9290 Residential
 9199/9299 Non-residential

**NOTE: There are internal codes
 under each subclass. See next page.**

* The value listed represents the possessory interest value of land and improvements.
 ** The value listed represents a total value of the property: land and improvements.

INTERNAL SUBCODES FOR STATE ASSESSED PROPERTIES

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

<u>TYPE OF COMPANY (Industry Code)</u>	Real	Pers.
Rail transportation companies		
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
Renewable Energy Companies (EG)	8252	8452
Affiliated Power Producers (EN)	8253	8453
Gas transmission pipeline companies (PT)	8260	8460
Gas distribution pipeline companies (PD)	8270	8470
Domestic water companies (WA) (selling at retail)	8280	8480
Total State Assessed	8299	8499

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

STATE: (9120, 9220, 9129, and 9229)

Internal codes must be reported under the state equivalent code.

	Land	Imp.
Administration	9121	9221
Wildlife parks and recreation	9122	9222
Land commission	9123	9223
Highway department	9124	9224
Institutions	9125	9225
Mineral reserves	9126	----
Colleges	9127	9227
Miscellaneous	9128	9228

COUNTY: (9130, 9230, 9139, and 9239)

Internal codes must be reported under the state equivalent code.

	Land	Imp.
Administration	9131	9231
Road and bridge department	9132	9232
Tax title	9133	9233
Other Colorado counties	9134	9234
Parks and recreation	9135	9235
Mineral reserves	9136	9236
Housing authority	9137	9237
Miscellaneous	9138	9238

POLITICAL SUBDIVISIONS: (9140, 9240, 9149, and 9249)

Internal codes must be reported under the state equivalent code.

	Land	Imp.
Town	9141	9241
School district	9142	9242
Cemetery district	9143	9243
Fire, water & sanitation	9144	9244
General imp. and recreation	9145	9245
Drainage and irrigation	9146	9246
Conservation and conservancy	9147	9247
Miscellaneous, including housing authority	9148	9248

RELIGIOUS PURPOSES

Internal codes must be reported under the state equivalent code.

Residential: (9150 and 9250)

	Land	Imp.
Convent/Monastery	9153	9253
Parsonage	9154	9254
Residential-other	9155	9255

RELIGIOUS PURPOSES (continued)

Non-residential: (9159 and 9259)

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

	Land	Imp.
Elementary/Secondary	9161	9261
College	9162	9262
Technical Colleges	9163	9263
Miscellaneous	9164	9264

CHARITABLE:

Internal codes must be reported under the state equivalent code.

Residential: (9170 and 9270)

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

Non-residential: (9179 and 9279)

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