

**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

**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 Lid Gaming Personal Property  
 2410 Other Personal Property  
 2415 Renewable Energy Pers. Prop.

**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

**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 CO<sub>2</sub>  
 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 CO<sub>2</sub>  
 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

**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

**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 *1231 - Douglas Condomos*  
 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

**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

**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).

TYPE OF COMPANY (Industry Code)	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
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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
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Gas distribution pipeline companies (PD)	8270	8470
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Domestic water companies (WA) (selling at retail)	8280	8480
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Total State Assessed	8299	8499
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**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	
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)

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

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

**CHARITABLE:**

Internal codes must be reported under the state equivalent code.

Residential: (9170 and 9270)

	Land	Imp.
Housing integral part/no annual %	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 code