

LUC Codes

Code	Description	Code	Description	Code	Description	Code	Description
100	Agricultural Vacant Land	220	Coal rights - working interest	399	Other industrial structures	432	Office/Retail Over
101	Cash - grain or general farm	230	Coal rights - sep. royalty int	400	Commercial - vacant land	433	Office/Storage Over
102	Livestock farms NOT dairy & poultry	240	Oil & gas rights - working int	401	Apts - 1 to 19 rental units	434	Bars
103	Dairy farms	250	Oil & gas rights-sep royal int	402	Apts - 20 to 39 rental units	435	Drive-in restaurant or food service
104	Poultry farms	260	Other minerals	403	Apts - 40 or more rental units	436	Other Commercial
105	Fruit and nut farms	300	Industrial - vacant land	404	Retail/Apartment Over	437	Other Food/Service Structure
106	Vegetable farms	302	Other Industrial	405	Retail/Office Over	438	Drive Thru Carry Out
107	Tobacco farms	304	Aviation Facility	406	Retail/Storage Over	439	Other food service structures
108	Nurseries	305	Research & Chem Lab	407	Forestry	440	Dry cleaning plants & laundries
109	Green houses; vegetables and	308	For Special Assessments Only	409	Housing - Elderly	441	Funeral homes
110	Agr vacant land qualified CAUV	310	Food & drink proc plants	410	Motels and tourist cabins	442	Medical clinics and offices
111	Cash - grain or gen farm	320	Foundries & heavy manuf plants	411	Hotels	443	Car Wash-Full Service
112	Livestock farms not dairy & poultry	330	Manufacturing & assembly - med	412	Nursing homes & priv hospitals	444	Full service banks
113	Dairy farms qualified CAUV	340	Manuf & assembly - light	413	Independent Living (Seniors)	445	Savings and loans
114	Poultry farms qualified CAUV	342	Other Industrial	415	Trailer or mobile home park	446	Radio/TV Station
115	Fruit & nut farms qual CAUV	343	Other Industrial	416	Commercial camp grounds	447	Office bldgs - 1 & 2 stories
116	Vegetable farms qualified CAUV	350	Industrial warehouses	417	Forestry W/Building	448	Office bldgs - 3 or more stories
117	Tobacco farms qualified CAUV	351	Warehouse/Multi-Tenant	418	Daycare - Private School	449	Office bldgs - 3 or more stories
120	Timber of forest lands	352	Mini warehouses	419	Other commercial housing	450	Office condominiums
121	CAUV - Timber non-commercial	353	Ind Ware 0%-5% Office	420	Small (< 10,000 sq. ft.)	451	Other Commercial
122	CAUV - Timber commercial	354	Ind Ware 0%-5% Office	421	Supermarkets	452	Automotive service station
123	Forestland (FLTP) - prior to 1994	355	Ind Ware 0%-5% Office	422	Discount store & jr dept store	453	Car washes
124	Forestland (FLTP) - 1994 or later	356	Ind Ware 0%-5% Office	424	Full line department stores	454	Automobile car sales & service
165	PP Trailer Over 10 Acres CAUV	360	Industrial truck terminals	425	Neighborhood shopping center	455	Commercial garages
169	PP Trailer Over 10 Acres	370	Small shops (mach, tool & die)	426	Community shopping center	456	Parking garage, structures & l
190	Other agricultural use	371	Small shop 11%-20% Office	427	Regional shopping center	457	Parking Lot, structure
198	Other agr. C/I Use	372	Small shop Over 20% Office	429	Other retail structures	458	Gas Station/Convenience Store
199	Other agr. use qual CAUV	380	Mines and quarries	430	Restaurant; cafeteria and/or bar	459	Gas Station/Car Wash
210	Coal lands - surface & rights	390	Grain elevators	431	Office/Apartments Over	460	Theaters

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461	Drive-in theaters	501	Resid Unplat 0-09.99 acres	540	Four family Dwlg	660	Exempt prop own by park distri
462	Golf driving ranges & miniature	502	Resid Unplat 10-19.99 acres	541	House Trailer(Real), Platted L	670	Exempt prop own by colleges,
463	Golf courses	503	Resid Unplat 20-29.99 acres	550	Condominium Residential Unit	680	Charitable exempts - hospitals
464	Bowling alleys	504	Resid Unplat 30-39.99 acres	551	Boataminiums	685	Churches, etc.; public worship
465	Lodge halls & amusement parks	505	Resid Unplat 40 Plus acres	552	Condo or PUD Garage	690	Graveyards, monuments
466	Truck Farm Equip. Sales	507	Forestry	553	H.O.A. Recreations Area	700	Community urban development
467	Used Car Sales Lot	508	Street	554	Cabana (Condo)	710	Community reinvestment area
470	Dwelling Used as Office	510	Single family Dwlg	555	P.U.D (Landominium)	720	Municipal improvement tax
471	Dwelling Used as Retail	511	Single family Dwlg Unplat 0-09	556	Common Area or Greenbelt	730	Municipal urban redevelopment
472	Dwelling Used as Apartment	512	Single family Dwlg Unplat 10-1	560	Manufactured Homes	740	Other tax abatements
473	Other Commercial	513	Single family Dwlg Unplat 20-2	561	Manufactured Homes	750	Enterprise Zone
474	Public Utility Other Than RR	514	Single family Dwlg Unplat 30-3	562	MH on 0-9.99	800	Public Utility Agricultural La
475	Retail Condo	515	Single family Dwlg Unplat 40 P	563	MH on 10-19.99	810	Public Utility Mineral Rights
477	Other Commercial	517	Forestry W/Buildings	564	MH on 20-29.99	811	Utility - Code in Realm
479	Dog/Cat Kennels	518	1-Family - on Commercial	565	MH on 30-39.99	820	Public Utility Industrial Land
480	Commercial warehouses	520	Two family Dwelling	566	MH 40 plus acres	830	Public Utility Commercial Land
481	Mini Warehouse	521	Two family Dwlg Unplat 0-09.99	570	MFD Taxed like Real	840	Railroad Real used in Operatio
482	Commercial truck terminals	522	Two family Dwlg Unplat 10-19.9	598	Other Residential-on Commercia	850	Railroad Real NOT used in Oper
483	Railroad not used in operation	523	Two family Dwlg Unplat 20-29.9	599	Other Residential Structures	860	Railroad Personal Prop Used in
489	Commercial / Utility	524	Two family Dwlg Unplat 30-39.9	600	Exempt property owned by USA	861	Railroad PP Used in Operation
490	Marine service facilities	525	Two family Dwlg Unplat 40 Plus	610	Exempt prop own by St of Ohio	870	Railroad Personal Prop NOT Use
492	Commercial - Tennis Barn	528	Two family - on Commercial	611	Exempt owned by State/forfeit	871	Railroad PP NOT Used in Operat
493	Commercial - Swimming Club	530	Three family Dwlg	620	Exempt prop own by counties	880	Public Personal Prop other
494	Open Code	531	Three family Dwlg Unplat 0-09.	621	Exempt owned by County/forfeit	881	P. U. Telecom P. P.
496	Marina (small boats)	532	Three family Dwlg Unplat 10-19	630	Exempt prop own by townships	900	Rural Electric Companies
497	Auto Racing/Horse Tracks	533	Three family Dwlg Unplat 20-29	640	Exempt prop own by municipalit	920	Water works Companies
498	Commercial - Skating Rink	534	Three family Dwlg Unplat 30-39	645	Metropolitan Housing Author	940	Telegraph Companies
499	Other commercial structures	535	Three family Dwlg Unplat 40 PI	650	Exempt prop own by board of ed	960	Pipeline Companies
500	Residential vacant land	538	3-Family - on Commercial	651	Private Schools	980	All other Public Utilities

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Code	Description
999	Mineral Rights