



Ohio Administrative Code

Rule 5703-25-10 Classification of real property and coding of records.

Effective: October 3, 2016

(A) As required by section 5713.041 of the Revised Code, the county auditor shall classify each parcel of taxable real property in the county into one of the two following classifications, which are:

(1) Residential and agricultural land and improvements;

(2) All other taxable land and improvements, including commercial, industrial, mineral and public utility land and improvements.

(B) Each separate parcel of real property with improvements shall be classified according to its principal and current use, and each vacant parcel of land shall be classified in accordance with its location and its highest and best probable legal use. In the case where a single parcel has multiple uses the principal use shall be the use to which the greatest percentage of the value of the parcel is devoted. The following definitions shall be used by the county auditor to determine the proper classification of each such parcel of real property:

(1) "Agricultural land and improvements" - The land and improvements to land used for agricultural purposes, including, but not limited to, general crop farming, dairying, animal and poultry husbandry, market and vegetable gardening, floriculture, nurseries, fruit and nut orchards, vineyards and forestry.

(2) "Mineral land and improvement" - Land, and the buildings and improvements thereon, used for mining coal and other minerals as well as the production of oil and gas including the rights to mine and produce such minerals whether separated from the fee or not.

(3) "Industrial land and improvements" - The land and improvements to land used for manufacturing, processing, or refining foods and materials, and warehouses used in connection therewith.

(4) "Commercial land and improvements" - The land and improvements to land which are owned or



occupied for general commercial and income producing purposes and where production of income is a factor to be considered in arriving at true value, including, but not limited to, apartment houses, hotels, motels, theaters, office buildings, warehouses, retail and wholesale stores, bank buildings, commercial garages, commercial parking lots, and shopping centers.

(5) "Residential land and improvements" - The land and improvements to the land used and occupied by one, two, or three families.

(C) Each property record of taxable real property shall be coded in accordance with the code groups provided for in this paragraph. Each property record of exempt property shall also be coded in accordance with the code groups for exempt property. The county auditor shall annually furnish to the tax commissioner an abstract of taxable values in which is set out in separate columns the aggregate taxable values of land and improvements in each taxing district for each of the major code groups provided for in this paragraph, and an abstract of exempt values in which is set out in separate columns the aggregate exempt values of land and improvements in each taxing district for each of the major exempt code groups provided for in this paragraph.

Major Use and Codes	
Code No. Group	Use
100 to 199 Incl.	Taxable agricultural real property
200 to 299 Incl.	Taxable mineral lands and rights
300 to 399 Incl.	Taxable industrial real property
400 to 499 Incl.	Taxable commercial real property
500 to 599 Incl.	Taxable residential real property
600 to 699 Incl.	Exempt real property
700 to 799 Incl.	Special tax abatements for improvements
800 to 899	Public Utilities

The first digit identifies the major use and the last two digits the sub-use or group. Parcels, other than exempt property, that are vacant (no structures or improvements present) shall be coded 100, 200, 300, 400 or 500 depending on the respective class unless part of an existing unit. Certain numbers are left blank to provide for future expansion.



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Use	
100	Agricultural vacant land
101	Cash - grain or general farm
102	Livestock farms other than dairy and poultry
103	Dairy farms
104	Poultry farms
105	Fruit and nut farms
106	Vegetable farms
107	Tobacco farms
108	Nurseries
109	Green houses, vegetables and floraculture
110	Agricultural vacant land "qualified for current agricultural use value"
111	Cash - grain or general farm "qualified for current agricultural use value"
112	Livestock farms other than dairy and poultry "qualified for current agricultural use value"
113	Dairy farms "qualified for current agricultural use value"
114	Poultry farms "qualified for current agricultural use value"
115	Fruit and nut farms "qualified for current agricultural use value"
116	Vegetable farms "qualified for current agricultural use value"
117	Tobacco farms "qualified for current agricultural use value"
120	Timber or forest lands not qualified for the Current Agricultural Use Value program pursuant to section 5713.31 of the Revised Code or the Forest Land Tax program pursuant to section 5713.23 of the Revised Code
121	Timber land taxed at its "current agricultural use value" as land used for the growth of noncommercial timber pursuant to section 5713.30(A)(1) of the Revised Code
122	Timber land taxed at its "current agricultural use value" as land used for the commercial growth of timber



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123	Forest land qualified for and taxed under the Forest Land Tax program in compliance with the program requirements in place prior to November 7, 1994
124	Forest land qualified for and taxed under the Forest Land Tax program in compliance with the program requirements in place on or after November 7, 1994
190	Other agricultural use
199	Other agricultural use "qualified for current use value"
210	Coal lands - surface and rights
220	Coal rights - working interest
230	Coal rights - separate royalty interest
240	Oil and gas rights - working interest
250	Oil and gas rights - separate royalty interest
260	Other minerals
300	Industrial - vacant land
310	Food and drink processing plants and storage
320	Foundries and heavy manufacturing plants
330	Manufacturing and assembly, medium
340	Manufacturing and assembly, light
350	Industrial warehouses
360	Industrial truck terminals
370	Small shops (machine, tool & die, etc.)
380	Mines and quarries
390	Grain elevators
399	Other industrial structures
400	Commercial - vacant land
401	Apartments - 4 to 19 rental units
402	Apartments - 20 to 39 rental units
403	Apartments - 40 or more rental units
410	Motels and tourist cabins
411	Hotels
412	Nursing homes and private hospitals
415	Trailer or mobile home park



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416	Commercial camp grounds
419	Other commercial housing
420	Small (under 10,000 sq. ft.) detached retail stores
421	Supermarkets
422	Discount stores and junior department stores
424	Full line department stores
425	Neighborhood shopping center
426	Community shopping center
427	Regional shopping center
429	Other retail structures
430	Restaurant, cafeteria and/or bar
435	Drive-in restaurant or food service facility
439	Other food service structures
440	Dry cleaning plants and laundries
441	Funeral homes
442	Medical clinics and offices
444	Full service banks
445	Savings and loans
447	Office buildings - 1 and 2 stories
448	Office buildings - 3 or more stories - walk up
449	Office buildings - 3 or more stories - elevator
450	Condominium office units
452	Automotive service station
453	Car washes
454	Automobile car sales and services
455	Commercial garages
456	Parking garage, structures and lots
460	Theaters
461	Drive-in theaters
462	Golf driving ranges and miniature golf courses
463	Golf courses
464	Bowling alleys



465	Lodge halls and amusement parks
480	Commercial warehouses
482	Commercial truck terminals
490	Marine service facilities
496	Marina (small boat)
499	Other commercial structures
500	Residential vacant land
510	Single family dwelling
520	Two family dwelling
530	Three family dwelling
550	Condominium residential unit
560	House trailers or mobile homes affixed to real estate
599	Other residential structures

In the residential coding the third or last digit indicates the size of tract used for residential property.

0	Platted Lot	
1	Unplatted	-0 to 9.99 acres
2	"	10 to 19.99 acres
3	"	20 to 29.99 acres
4	"	30 to 39.99 acres
5	"	40 or more acres

600	Exempt property owned by United States of America
610	Exempt property owned by state of Ohio
620	Exempt property owned by counties
630	Exempt property owned by townships
640	Exempt property owned by municipalities
645	Exempt property owned or acquired by metropolitan housing authorities
650	Exempt property owned by board of education



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660	Exempt property owned by park districts (public)
670	Exempt property owned by colleges, academies (private)
680	Charitable exemptions - hospitals - homes for aged, etc.
685	Churches, etc., public worship
690	Graveyards, monuments, and cemeteries
700	Community urban redevelopment corporation tax abatements (R.C. 1728.10)
710	Community reinvestment area tax abatements
720	Municipal improvement tax abatements (R.C. 5709.41)
730	Municipal urban redevelopment tax abatements (R.C. 725.02)
740	Other tax abatements (R.C. 165.01 and 303.52)
800	Agricultural land and improvements owned by a public utility other than a railroad
810	Mineral land and improvements owned by a public utility other than a railroad
820	Industrial land and improvements owned by a public utility other than a railroad
830	Commercial land and improvements (including all residential property) owned by a public utility other than a railroad
840	Railroad real property used in operations
850	Railroad real property not used in operations
860	Railroad personal property used in operations
870	Railroad personal property not used in operations
880	Public Utility personal property other than rail-roads

(D) The coding system provided in this rule shall be effective for tax year 1985.

(E) Nothing contained in this rule however, shall cause the valuation of any parcel of real property to be other than its true value in money or be construed as an authorization for any parcel of real property in any class in any county to be valued for tax purposes at any other value than its "taxable value" as set out in rule 5703-25-05 of the Administrative Code.