

LUC	DESCRIPTION
100	A - AGRICULTURAL VACANT LAND
101	A - CASH GRAIN OR GENERAL FARM
102	A - LIVESTOCK FARMS EXCEPT DAIRY&POULTRY
103	A - DAIRY FARMS
104	A - POULTRY FARMS
105	A - FRUIT AND NUT FARMS
106	A - VEGETABLE FARMS
107	A - TOBACCO FARMS
108	A - NURSERIES
109	A - GREENHOUSES, VEGETABLES & FLORACULT.
110	A - AGRICULTURAL VACANT LAND
111	A - CASH GRAIN OR GENERAL FARM
112	A - LIVESTOCK FARM OTHER THAN DRY&POLRY
113	A - DAIRY FARMS
114	A - POULTRY FARMS
115	A - FRUIT AND NUT FARMS
116	A - VEGETABLE FARMS : CAUV-QUALIFIED
117	A - TOBACCO FARMS : CAUV-QUALIFIED
120	A - TIMBER OR FOREST LANDS
121	A - TIMBER : CAUV-QUALIFIED
190	A - OTHER AGRICULTURAL USE
199	A - OTHER AG USE : CAUV QUALIFIED
210	M - COAL LANDS, SURFACE AND RIGHTS
220	M - COAL RIGHTS, WORKING INTEREST
230	M - COAL RIGHTS, SEPARATE ROYALTY INT.
240	O - OIL AND GAS RIGHTS, WORKING INTEREST
245	G - OIL AND GAS RIGHTS, WORKING INTEREST
250	O - OIL&GAS RIGHTS,SEPARATE ROYALTY INT.
255	G - OIL&GAS RIGHTS,SEPARATE ROYALTY INT.
260	M - OTHER MINERALS
300	I - INDUSTRIAL, VACANT LAND
310	I - FOOD&DRINK PROCESS PLANTS AND STORAG
320	I - FOUNDERIES&HEAVY MANUFACT PLANTS
330	I - MEDIUM MANUFACTURING & ASSEMBLY
340	I - LIGHT MANUFACTURING & ASSEMBLY
350	I - INDUSTRIAL WAREHOUSES
360	I - INDUSTRIAL TRUCK TERMINALS
370	I - SMALL SHOPS (MACHINE, TOOL & DIE ETC)
380	I - MINES AND QUARRIES
390	I - GRAIN ELEVATORS
399	I - OTHER INDUSTRIAL STRUCTURES
400	C - COMMERCIAL VACANT LAND
401	C - APARTMENTS 4-19 RENTAL UNITS
402	C - APARTMENTS 20-39 RENTAL UNITS
403	C - APARTMENTS 40 OR MORE RENTAL UNITS

410	C - MOTELS AND TOURIST CABINS
411	C - HOTELS
412	C - NURSING HOMES & PRIVATE HOSPITALS
415	C - TRAILER OR MOBILE HOME PARK
416	C - COMMERCIAL CAMPGROUNDS
419	C - OTHER COMMERCIAL HOUSING
420	C - SMALL (UNDER 10,000SF) DETACH RETAI
421	C - SUPERMARKETS
422	C - DISCOUNT STORES & JR. DEPT STORES
424	C - FULL LINE DEPARTMENT STORES
425	C - NEIGHBORHOOD SHOPPING CENTER
426	C - COMMUNITY SHOPPING CENTER
427	C - REGIONAL SHOPPING CENTER
429	C - OTHER RETAIL STRUCTURES
430	C - RESTURANT, CAFETERIA, AND/OR BAR
435	C - DRIVE-IN REST/FOOD SERVICE FACILITY
439	C - OTHER FOOD SERVICE STRUCTURE
440	C - DRY CLEANING PLANTS & LAUNDRIES
441	C - FUNERAL HOMES
442	C - MEDICAL CLINICS AND OFFICES
444	C - FULL SERVICE BANKS
445	C - SAVINGS AND LOAN
447	C - OFFICE BUILDING 1-2 STORIES
448	C - OFFICE BLDG 3 OR MORE STORIES WALKUP
449	C - OFFICE BLDG 3 OR MORE STORIES ELEVAT
450	C - CONDOMINIUM OFFICE UNITS
452	C - AUTOMOTIVE SERVICE STATION
453	C - CAR WASHES
454	C - AUTO CAR SALES AND SERVICES
455	C - COMMERCIAL GARAGES
456	C - PARKING GARAGE STRUCTURE & LOTS
460	C - THEATERS
461	C - DRIVE-IN THEATERS
462	C - GOLF DRIV RANGE & MINI GOLF COURSES
463	C - GOLF COURSES
464	C - BOWLING ALLEYS
465	C - LODGE HALLS AND AMUSEMENT PARKS
480	C - COMMERCIAL WAREHOUSES
481	C - MINI WAREHOUSE
482	C - COMMERCIAL TRUCK TERMINALS
489	C - COMMERCIAL PUBLIC UTILITIES
490	C - MARINE SERVICE FACILITIES
496	C - MARINE (SMALL BOAT)
499	C - OTHER COMMERCIAL STRUCTURES
500	R - RESIDENTIAL, VACANT LAND, LOT
501	R - RESIDENTIAL, 0-9.99 AC
502	R - RESIDENTIAL, 10-19.99 AC

503	R - RESIDENTIAL, 20-29.99 AC
504	R - RESIDENTIAL, 30-39.99 AC
505	R - RESIDENTIAL, 40+ ACRES
510	R - SINGLE FAMILY DWELLING, PLATTED LOT
511	R - SINGLE FAMILY, 0-9.99 AC
512	R - SINGLE FAMILY, 10-19.99 AC
513	R - SINGLE FAMILY, 20-29.99 AC
514	R - SINGLE FAMILY, 30-39.99 AC
515	R - SINGLE FAMILY, 40+ AC
520	R - TWO FAMILY DWELLING, PLATTED LOT
521	R - TWO FAMILY, 0-9.99 AC
522	R - TWO FAMILY, 10-19.99 AC
523	R - TWO FAMILY, 20-29.99 AC
524	R - TWO FAMILY, 30-39.99 AC
525	R - TWO FAMILY, 40+ AC
530	R - THREE FAMILY DWELLING, PLATTED LOT
531	R - THREE FAMILY, 0-9.99 AC
532	R - THREE FAMILY, 10-19.999 AC
533	R - THREE FAMILY, 20-29.999 AC
534	R - THREE FAMILY, 30-39.999 AC
535	R - THREE FAMILY, 40+ AC
550	R - CONDOMINIUM
560	R - HTRL/MOBILE HOME ON REAL ESTATE
569	R - HTRL PERS PROP (HMSTD)
599	R - OTHER RESIDENTIAL
600	E - USA-OWNED EXEMPT PROPERTY
610	E - STATE OF OHIO-OWNED EXEMPT PROPERTY
620	E - COUNTY-OWNED EXEMPT PROPERTY
630	E - TOWNSHIP-OWNED EXEMPT PROPERTY
640	E - EXEMPT PROPERTY OWNED BY MUNICIPALS
645	E - EXEMPT PROP OWN/ACQUIRE BY MET AUTH
650	E - EXEMPT PROPERTY OWNED BY BD OF EDUC.
660	E - EXEMPT PROPERTY OWNED PARK DIST.PUB
670	E - EXEMPT PROP OWNED COL-ACAD-PRI SCHOO
680	E-PRI. CHARITABLE EXEMPTIONS:HOSPITAL &H
685	E - CHURCHES, ETC., PUBLIC WORSHIP
690	E - GRAVEYARDS, MONUMENTS, CEMETERIES
699	E - REGIONAL WATER DISTRICT
700	E - COMM URBAN REDEVL CORP TAX ABATEMENT
710	E - COMM REINVEST AREA TAX ABATEMENT
720	E - MUNICIPAL IMPROVE TAX ABATEMENT
730	E - MUNICIPAL URBAN REDEVELOP TAX ABATET
740	E - OTHER TAX ABATEMENT
800	A - AG LND&IMP OWND BY PUBLIC UT, NOT RR
810	M - MINE LND&IMP OWND PUBLIC UT, NOT RR
820	I - IND LND&IMP OWND PUBLIC UT, NOT RR
830	C - COM LND&IMP OWND BY PUB UT, NOT RR

840	U - RAILROAD REAL PROP USED IN OPERATION
850	U - RAILROAD REAL PROP NOT USED OPERATIO
860	P - RAILROAD PER PROP USED IN OPERATIONS
870	P - RAIL PER PROP NOT USED IN OPERATIONS
880	P - PUB UTIL PER PROP OTHER THAN RRS
890	U - SPECIAL ASSESSMENTS RAILROAD