

PART I

TAXABLE PROPERTY NUMERIC LAND USE CODES AND CODE DEFINITIONS

100 Residential

Property used for human habitation (e.g. year round residences, rural residences, condominiums, estates, seasonal residences, and individually owned mobile manufactured homes.) Residential property includes a building with one, two, three or four dwelling units, the lot or land on which the dwelling is situated, and accessory building(s) located on the parcel (e.g. garages, sheds, pools, and tennis courts).

Property used for both residential and commercial purposes in which more than fifty per cent of the total floor area of the structure(s) on such parcel is used exclusively for residential purposes.

Old Residential Codes

1-1	Primary Acreage	1-2	Excess Acreage	1-3	Dwellings
1-4	Outbuildings	1-5	Condominiums	1-6	Mobile Manufactured Homes

200 Commercial

Property used for the sale of goods and/or services (e.g. dining establishments, motor vehicle services, warehouse and distribution facilities, retail services, bank and office buildings, and multi-purpose buildings, those which are housing more than one occupation, commercial condominiums for retail or wholesale use, non-residential living accommodations, recreation and entertainment facilities, hotels, motels, and leased municipal airports for profit). Commercial property includes the lot or land on which the building(s) are situated and accessory improvements located on a commercial lot (e.g. paving and storage buildings).

Old Commercial Codes

2-1	Land	2-2	Buildings	2-3	Apartment Buildings
2-4	Condominiums	2-5	Outbuildings	2-6	Apartment Land Only

300 Industrial

Property used for the production or fabrication of durable and non-durable man-made goods from raw materials or compounded parts (e.g. manufacturing and processing facilities, industrial condominiums, and mining and quarrying operations). Industrial property includes the lot or land on which the building(s) is situated and accessory improvements located on the industrial land (e.g. paving, storage buildings, and tanks).

Old Industrial Codes

3-1	Land	3-2	Buildings	3-3	Other Improvements	3-4	Condominiums
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400 Public Utility

Property used to provide services to the general public (e.g. gas and electric, water, communication, waste disposal, electric power generation, including hydro power, coal burning, oil burning, nuclear plant, and gas burning plant, gas generation plant, electric transmission and distribution, gas transmission and distribution, public water as defined in §12-75, telephone, telegraph, radio, television, community antenna television, railroads and waste disposal). Public Utility property includes the lot or land on which the building(s) is situated and accessory improvements located on the industrial land (e.g. paving, storage buildings, and tanks).

Old Public Utility Codes

4-1 Land 4-2 Buildings 4-3 Outbuildings

500 Vacant Land

Land that is not developed, or land lacking in essential appurtenant improvements above and below water, that are required in order for the land to serve a useful purpose (e.g. vacant lots or acreage zoned as residential, commercial, industrial, and wetlands either privately or governmentally owned and subject to specific restrictions as to use). It is land that may be an approved subdivision but is not presently being physically improved or sold as lots. This category does not include improved subdivisions with amenities, which must be listed as individual lots in the appropriate category.

Old Vacant Land Codes

5-1 Residential Land 5-2 Commercial Land 5-3 Industrial Land
5-4 Wetlands 5-5 Outbuildings

600 Use Assessment (Public Act 490)

Farm, Forest, Open Space and Maritime Heritage Land (e.g., land classified under §12-107a through §12-107g of the Connecticut General Statutes), and waterpower property that is valued at its fair market value as if it were improved farmland, pursuant to §12-76 and §12-78 of the Connecticut General Statutes.

Old Use Assessment Codes

6-1 Farmland 6-2 Forestland 6-3 Open Space

700 10 Mill Forest

Forest land as defined under §12-96 of the Connecticut General Statutes which is assessed at one-hundred dollars per acre or less, with or without the inclusion of timber that is taxed at ten mills.

Old Industrial Codes

7-1 10 Mill Forest

800 Apartments

A dwelling containing five or more living units (including co-operative ownership by the tenants), the lot or land that is occupied by an apartment building and other improvements to or on the land.