

PROPERTY USE CODES – KERN COUNTY ASSESSOR’S OFFICE

DISCLAIMER

Categorization of property by use code is not mandated by California law. The following information was created and compiled for internal office use for assessment purposes only. The Kern County Assessor’s Office is not required to supply use codes to any other agency, and takes no responsibility for their use by individuals or organizations outside of the Assessor’s Office. The Assessor does not guarantee the accuracy of use codes, and is not liable for erroneous or incomplete data.

CODING STANDARDS

All major use codes ranging from 1000 through 5900 having an eight (8) in the third digit position will reflect oil production within that major use code, (e.g. 4080--20+ acres undeveloped land with oil production). Those same major use codes having a nine (9) in the third digit position will indicate multiple use within that use code.

Major use codes 0000, 0100, 1000, 3000, 4000, and 5000 containing a seven (7) or eight (8) in the fourth digit position will indicate the presence of licensed manufactured home(s). The seven (7) will indicate one licensed manufactured home. The eight (8) will indicate two or more licensed manufactured homes. (e.g. 0107--single family residence and one licensed manufactured home irrespective of zoning; 5008--20+ acres undeveloped land with two or more licensed manufactured homes).

Unless otherwise specified within the use code series, a nine (9) in the fourth digit position will indicate miscellaneous improvements.

USE CODES - VACANT LAND

0000 - No Use Code (Interim Status)

0001 - Land less than One Acre, Zoned other than R-2, R-3, R-4, Commercial or Industrial

0009 - Same as Above with Miscellaneous Improvements

0010 - R-1 Zone One Acre or Less

0017 - Same as 0010 with Licensed Manufactured Home

0019 - R-1 Zone with Miscellaneous Improvements

0020 - R-2 Zone

0027 - Same as 0020 with Licensed Manufactured Home

0029 - R-2 Zone with Miscellaneous Improvements

0030 - R-3 Zone

0039 - R-3 Zone with Miscellaneous Improvements

0040 - R-4 Zone

0049 - R-4 Zone with Miscellaneous Improvements

0050 - E Zone One Acre or Less

0059 - E Zone with Miscellaneous Improvements

0060 - Land with more than One Acre and less than Three Acres, Zoned other than R-2, R-3, R-4, Commercial or Industrial

0067- Same as 0060 with License Manufactured Home

0068 - Same as 0060 with Multiple License Manufactured Homes

0069 - Same as 0060 with Miscellaneous Improvements

0070 - Land with at least Three acres and less than Seven Acres, Zoned other than R-2, R-3, R-4, Commercial or Industrial

0077 - Same as 0070 with License Manufactured Home

0079 – Same as 0070 with Miscellaneous Improvements

0080 - Land with Seven to Twenty Acres, Zoned other than R-2, R-3, R-4, Commercial or Industrial

0081 - 20.01 to 39.99 Acres, Zoned other than R-2, R-3, R-4, Commercial or Industrial*

0082 - 40.00 to 99.99 Acres, Zoned other than R-2, R-3, R-4, Commercial or Industrial*

0083 - 100+ Acres, Zoned other than R-2, R-3, R-4, Commercial or Industrial*

0087 - Same as 0080 with license Manufactured Home

0088 - Vacant Land - Renewable Energy

0089 – Same as 0080 with Miscellaneous Improvements

0090 - All vacant Land with a T Zoning, Includes T, R-S-T-, R-1-T, etc.

0091 - All Vacant Land with MS (Manufactured Home Subdivision) Zoning

0097 - MS or T Zoned Land with a Licensed Manufactured Home

0098 - Same as above with Two or More Licensed Manufactured Homes

0099 - Vacant T Zoned Land with Miscellaneous Improvements

*Used for parcels in transition from agricultural or undeveloped land to subdivision. If zoning is mixed (i.e., part R-1, part R-4) use size criterion only.

USE CODES - SINGLE FAMILY RESIDENCE

0100 - Single Family Residence on R-S Land

0101 - Single Family Residence on R-1 Land

0102 - Single Family Residence on R-2 Land

0103 - Single Family Residence on R-3 Land

0104 - Single Family Residence on R-4 Land

0105 - Single Family Residence on Commercial or Industrial Zoned Land

0106 - Single Family Residence on all other Zoned Land not Covered by the above

0107 - Single Family Residence & One Licensed Manufactured Home

0108 - Single Family Residence & Two or More Licensed Manufactured Homes

0180 - Manufactured Home not upon a Permanent Foundation System, MS Zone

0181 - Same as Above – T, R-S-T, or R-1-T Zone

0182 - Same as Above – A Zone

0183 - Same as Above – Zones other than MS, T, R-S-T, R-1-T or A

0186 - Same as 0106 with License Manufactured Home

0189 - Multiple Manufactured Homes not upon a Permanent Foundation System in any Zone

0190 - Manufactured Home upon Permanent Foundation System with a Recorded Certificate of Occupancy – MS Zone

0191 - Same as Above – T, R-S-T, or R-1-T Zone

0192 - Same as Above – A Zone

0193 - Same as Above – Zones other than MS, T, R-S-T, R-1-T or A

0194 - Modular Home with a Certificate of Occupancy

0196 - Same as 0106 with Miscellaneous Improvements

0198 - Same as 0190 with License Manufactured Home

0199 - Multiple Manufactured Homes upon a Permanent Foundation System in any Zone

USE CODES - MULTIPLE DWELLING

0200 - Duplex or any Single Building that Contains Two Living Units on One Parcel

0201 - Two Separate Residences on One Parcel

0207 - Same as 0200-0201 with License Manufactured Home

0300 - Triplex or Any Single Building that Contains Three Living Units on One Parcel

0301 - Duplex and a Residence on One Parcel

0302 - Three Separate Residences on One Parcel

0307 - Same as 0300-0302 with License Manufactured Home

0400 - Fourplex or Any Single Building that Contains Four Living Units on One Parcel

0401 - Two Duplexes on One Parcel

0402 - Triplex and One Residence on One Parcel

0403 - Four Separate Residences on One Parcel

0404 - Duplex and Two Residences on One Parcel

0407 - Same as 0400-0404 with License Manufactured Home

0500 - 5-9 Unit Apartment Complex

0501 - 10-20 Unit Apartment Complex

0502 - 21-30 Unit Apartment Complex

0503 - 31+ Unit Apartment Complex

0504 - Combination of Miscellaneous Living Units Totaling Five or More (Fourplex and Residence, for Example)

0600 - Townhouse or PUD

0601 - Common Area

0602 - Cooperative (Limited Housing Cooperatives, Stock Cooperatives, & Community Apartment Projects)

0603 - Condominium

0700 - Single Family Residence on Land that is Zoned R2, R3, R4 or PUD, Lot Size less than 6,000 Square Feet

USE CODES - COMMERCIAL

1000 - Vacant Commercially Zoned Land

1007 - Same as 1000 with Licensed Manufactured Home

1009 – Same as 1000 with Multiple Licensed Manufactured Homes

1010 - Vacant Land - Zoned C-1

1019 – Same as 1010 with Multiple Licensed Manufactured Homes

1020 - Vacant Land - Zoned C-2

1027 - Same as 1020 with Licensed Manufactured Home

1029 – Same as 1020 with Multiple Licensed Manufactured Homes

1086 – Vacant Commercially Zoned Land – Cannabis Cultivation

1090 – Same as 1000-1020 with Miscellaneous Improvements

1100 - Small Stores - Street Retail Deriving Significant Sales from Drive-by Traffic – Size is less than 5,000 SF

1111 - Liquor

1116 - Auto Parts

1119 - Barber & Beauty Shop

1120 - Laundries & Dry Cleaning

1123 - Freestanding Retail Building - Set Back to Accommodate Off-Street Parking – Size is less than 5,000 SF

1124 - In-Line, Multi-Tenant Retail in Shopping Center - Less than 5,000 SF

1125 - Freestanding Retail Building on Separate Pad in Shopping Center - Less than 5,000 SF

1186 - Dispensary

1190 - Multiple Use - Dominant Use is Small Store

1200 - Combination Stores & Offices - Combinations of Residences, Stores & Offices

1201 - Residence & Office

1203 - Residence & Store

1290 – Same as 1200 with Miscellaneous Improvements

1300 - Large Stores - Street Retail Deriving Significant Sales from Drive-by Traffic – Larger than 5,000 SF

1301 - Department Store

1308 - Freestanding Retail Building - Designed for Single User and Set Back to Accommodate Off-Street Parking

1309 - In-Line Multiple Tenant Retail Building in a Shopping Center

1310 - Freestanding Retail Building on Separate Pad in Shopping Center - Larger than 5,000 SF

1311 - Indoor Swap Meet - Larger than 5,000 SF

1312 - Big Box - Single User Retail Building Larger than 15,000 SF

1316 - Auto Parts

1386 - Dispensary

1390 - Multiple Use

1400 - Markets - Structure Designed Primarily for Retail Food Sales

1401 - Supermarket

1402 - Grocery

1403 - Franchise Food (7-11, Circle K, etc.)

1404 - Meat

1405 - Produce

1406 - Seafood

1407 - Fruit Stand

1490 - Multiple Use

1500 - Shopping Center on Single Parcel

1501 - Small Neighborhood Shopping Center

1502 - Large Regional Shopping Center

1600 - Office Buildings - Designed for Use as an Office Building. Can be One or More Stories and Contain One or More Offices

1601 - Media

1604 - Communication Service

1605 - Medical

1606 - Dental

1607 - Medical & Dental Combination

1608 - Medical Lab

1613 - Veterinary

1690 - Multiple Use

1700 - Institutional

1701 - Hospital

1702 - Behavioral Health & Recovery

1703 - Assisted Living

1705 - Ambulance Service & Related Operations

1706 - Church

1707 - Cemetery

1708 - Mortuary

1709 - Mausoleum

1710 - School - Not Owned by Public Entity

1711 - Church-Owned Property not used as a Church - Includes Parking Lot, Playground & Classrooms

1712 - Independent Living

1713 - Day Care Center

1714 - Half-Way House

1715 - Museum

1716 - Prison

1720 - Skilled Nursing Facility

1790 - Same as 1700 with Miscellaneous Improvements

1800 - Food & Beverage - Designed for the Preparation & Sale of Food & Beverage

1801 - Restaurant

1802 - Cafe

1803 - Coffee Shop

1804 - Cocktail Lounge

1805 - Bars or Tavern

1806 - Catering

1807 - Drive-In Restaurant

1808 - Specialty Drive-Up Kiosk

1890 - Multiple Use - Major Use is Food & Beverage

1900 - Recreational - Recreational - Structure or Improvements Designed for Recreational Use

1901 - Theatre

1903 - Pool Hall

1904 - Health Studio or Spa

1905 - Bowling Alley

1906 - Skating Rink
1907 - Miniature Golf
1908 - Fraternal Organization
1909 - Country Club
1910 - Golf Course
1911 - Tennis Club
1912 - Recreation or Meeting Hall
1913 - Lodges or Resort
1914 - Racetrack - Auto
1915 - Racetrack - Motorcycle
1916 - Racetrack - Horse
1917 - Dance Studio
1918 - Handball/Racquetball Courts
1919 - Driving Range
1980 - Recreational with Manufactured Home
1990 - Recreational with Miscellaneous Improvements
2100 - Financial - Improvements Intended to be Used for Financial Purposes
2101 - Bank
2102 - Credit Union
2103 - Bail Bond, Check & Cash, Title Loan
2190 - Financial with Miscellaneous Improvements
2200 - Service Shops - Designed for Service and/or Repair
2201 - Car Wash
2202 - Kennels & Pet Grooming
2203 - Auto Body & Paint
2204 - Auto Repair

2205 - Motorcycle Repair

2206 - Bicycle Repair

2207 - Equipment Repair

2208 - Bus Depot

2290 - Multiple Use

2300 - Petroleum - Designed to Sell & Store Oil Products

2301 - Service Station

2302 - Bulk Plant

2303 - Bottled Gas Dealer

2304 - Service Station with Mini-Mart

2305 - Service Station with Mini-Mart & Fast Food

2390 - Multiple Use

2400 - Sales - Sales of Motor Vehicles

2401 - Auto Sales - New

2402 - Auto Sales - Used

2403 - Boat Sales

2404 - Aircraft Sales

2405 - Farm Machinery Sales

2406 - Recreational Vehicle Sales

2490 - Multiple Use

2500 - Commercial or Industrial Common Area - No Value

2501 - Parking Lots - Use Solely for Parking of Vehicles

2590 - Multiple Use

2600 - Nurseries - Used for Growing & Sale of Plants & Products Relating to Plant & Lawn Care, Pest Control, Lawn & Tree Service

2601 - Nursery

2602 - Gardener
2603 - Tree Service
2604 - Seed Grower
2605 - Pest Control
2606 - Hydroponics & Greenhouses
2607 - Tree farm - Not Nursery Stock
2608 - Nurseries - Trees & Vines Grown for Orchards & Vineyards
2690 - Multiple Use
2700 - Hotel - Designed with First Floor Lobby or Service Businesses & Upper Stories Used for Temporary Occupancy
2701 - Hotel without Restaurant
2707 - Rooming House
2790 - Hotel with Miscellaneous Improvements
2800 - Motel - Designed & Built for Temporary Occupancy Containing more than Two Guest Units - Can be Single or Multi-Story
2801 - Motel without Restaurant
2890 - Motel with Miscellaneous Improvements
2900 - Manufactured Home Park - Property Developed & Used as a Manufactured Home or Trailer Park
2901 - Travel Trailer or Recreational Vehicle Park
2990 - Manufactured Home Park with Miscellaneous Improvements

USE CODES - INDUSTRIAL

3000 - Vacant Industrial Zoned Land
3010 - Vacant Land Zoned M-1
3019 - Same as 3010 with Miscellaneous Improvements
3020 - Vacant Land Zoned M-2

3027 - Same as 3020 with Licensed Manufactured Home

3029 - Same as 3020 with Miscellaneous Improvements

3030 - Vacant Land Zoned M-3

3039 - Same as 3030 with Miscellaneous Improvements

3050 - Railroad Spur

3080 - Same as 3000 with Licensed Manufactured Home

3086 - Vacant Industrial Zoned Land - Cannabis Cultivation

3089 - Same as 3080 with Miscellaneous Improvements

3090 - Same as 3000 with Miscellaneous Improvements

3100 - Light Manufacturing - Designed for light Industrial which may include Single-Story Manufacturing Plants, Large & Small Warehouse Structures, & Truck Terminals

3101 - Contractor - General Building

3102 - Contractor - Swimming Pool

3103 - Contractor - Engineering

3104 - Contractor - Drilling

3105 - Contractor - Oilfield

3106 - Machine Shop

3107 - Tire Shop - Retread

3108 - Recycling Center (Aluminum, Paper, Glass, Plastic and/or Plant Material)

3120 - Office/Warehouse - Multi Unit

3180 - Same as 3100 with Licensed Manufactured Home

3186 - Cannabis Cultivation

3190 - Multiple Use

3200 - Heavy Industrial - Designed for Heavy Industrial Processes, Transforming Raw Materials to End Products - Usually with Special Use Structures

3201 - Foundry

3202 - Steel Fabrication

3203 - Heavy Equipment - Production, Modification, or Repair

3204 - Carbon Plant

3205 - Concrete and/or Batch Plant

3206 - Refinery

3280 - Same as 3200 with Licensed Manufactured Home

3290 - Multiple Use

3300 - Timber - Property Involved in the Production and Sale of Lumber Products

3301 - Lumberyard

3302 - Saw Mill

3303 - Planing Mill

3400 - Produce Plant

3401 - Cotton Gin

3402 - Packing Shed

3406 - Greenhouse Production Facility

3490 - Multiple Use

3500 - Food Processing

3501 - Bakery

3502 - Creamery

3503 - Bottling Plant

3504 - Meat Packing Plant

3505 - Winery

3506 - Almond Huller

3507 - Dairy Distributorship - Milk Depot

3508 - Soft Drink Distributor (Other than Bottling Plant)

3509 - Alcoholic Beverage Distributor

3590 - Multiple Use

3600 - Storage - Enclosed Structures designed for Storage or Warehouses

3601 - Warehouse

3602 - Public Storage (Mini-Warehouse)

3603 - Van & Storage

3604 - Ice & Cold Storage

3605 - Grain Elevator or Silo

3680- Same as 3600 with Licensed Manufactured Home

3700 - Storage - Developed for Equipment Storage, etc., Usually Fenced - May Include Small Office

3701 - Equipment Rental

3702 - Auto Wrecking

3703 - Metal Salvage

3704 - Farm Equipment

3705 - Trucking Company

3706 - Truck Terminal

3707 - Towing Company (Primary Business)

3708 - Taxi-Cab Operation

3709 - Commuter Service (Vehicle)

3710 - Junk Yard

3720 - Distribution Center

3780 - Same as 3700 with Manufactured Home

3790 - Multiple Use

3800 - Industrial Sales

3801 - Manufactured Home Sales

3880- Same as 3800 with Licensed Manufactured Home

3890 - Multiple Use

3900 - Airpark, Miscellaneous

3901 - Landing Strip

3902 - Relay/Remote Sites (Includes Electronics, Communications Towers & Satellite Antennas)

3950 - Marina

3960 - Energy Generation - for Mechanical or Electrical Purposes

3961 - Wind (Park)

3962 - Solar (Park)

3963 - Geothermal

3964 - Coal

3965 - Water

3967 - Co-Generation Plant - Oil Fired

3968 - Co-Generation Plant - Natural Gas Fired

3969 - Co-Generation Plant - Biomass Fired

3984 - Co-Generation Plant - Coal-Fired - Oil Related

3988 - Co-Generation Plant - Gas-Fired - Oil Related

RURAL PROPERTY CODING STANDARDS

In rural or agricultural properties, a code is used to indicate the presence of oil production in addition to the primary use of the property. This will be the third and fourth digits of the code used for that property. In all instances, the numbers used will be "80".

Example:

4300 Irrigated Land

4380 Irrigated Land with Oil Production

This will be used when the owner of the real estate also owns the mineral rights and is producing the oil.

Parcels involving separate ownership of real estate and mineral rights or where real estate and mineral rights are owned jointly but the mineral rights are leased will have a split parcel number for the mineral rights and will be coded with the appropriate number from the 8000 series.

In rural and agricultural properties, there are many instances where there are more than one use for a particular parcel. With the problem of having to determine all of the combinations we might encounter, a simpler way to code those properties would be to key on the major use that is involved. This is done by using the third and fourth digits of the code. In this case, "90" would indicate multiple use property.

Example:

4300 - Irrigated Land

4390 - Multiple Use Property with Irrigated Land as the Major Use

NOTE: This applies to other types of property such as residential, multi-residential, commercial and industrial.

USE CODES - AGRICULTURAL

4000 - Undeveloped Land - Land with more than 20 Acres that has Potential for Development to a Higher Use - Usually in the San Joaquin Valley or Agricultural Areas

4100 - Orchards - Primary Development is with Fruit or Nut Bearing Trees

4103 - Citrus

4104 - Stone Fruit

4106 - Miscellaneous Tree Fruit

4110 - Almond & Pistachio

4115 - Almond & Vine

4116 - Pistachio & Vine

4120 - Almond

4121 - Pistachio

4122 - Walnut

4123 - Pecan

4130 - Orange

4131 - Navel Orange
4132 - Valencia Orange
4134 - Lemon
4135 - Grapefruit
4136 - Tangerine/Tangelo
4137 - Clementine/Mandarin
4140 - Plum
4141 - Peach
4142 - Nectarine
4143 - Apricot
4144 - Cherry
4145 - Prune
4150 - Apple
4155 - Pear
4160 - Olive
4161 - Fig
4162 - Orchard with Solar Farm
4163 - Persimmon
4164 - Pomegranate
4200 - Vines - Primary Development is with Grapes or Other Vine Fruit
4207 - Exotic Tree/Bush/Vine
4210 - Table Grape
4211 - Wine Grape
4212 - White Wine Grape
4215 - Red Wine Grape
4218 - Raisin

4220 - Vine & Almond

4221 - Vine & Pistachio

4262 - Vineyard with Solar Farm

4270 - Kiwifruit

4271 - Blueberry

4300 - Irrigated Land - Land in Production of Food and Fiber Irrigated by Means other than Natural Rainfall

4362 - Irrigated Land with Solar Farm

4400 - Grazing or Dry Farm Land - Land Watered by Natural Rainfall - Usually Grain

4462 - Grazing or Dry Farm Land with Solar Farm

4500 - Dairy

4600 - Feedlot

4700 - Agricultural Industrial Complex

4800 - Livestock

4801 - Cattle

4802 - Horses

4900 - Ranch Headquarters

4908 - Farm Labor Camp

5000 - Undeveloped Land - Land with more than 20 Acres of Mountainous or Desert Nature with Little Likelihood of Development

5009 - Same as Above with Miscellaneous Improvements

5080 - 20+ Acres with Oil

USE CODES - EXEMPT PROPERTY

6000 - USA

6010 - State

6020 - County

6030 - City

6040 - School

6050 - Special Districts

6060 - Redevelopment Agency - Transitory as to Ownership

USE CODES - MISCELLANEOUS USES

6070 - Quasi-Government Property - May not be Exempt

6100 - Assessor's Utility Parcel

6200 - City of Los Angeles (Non-Exempt)

6201 - Other Non-Exempt Government Property

6300 - Non-Exempt - No Value or Zero Value Properties - May Include Sumps, Buffer Strips, Non-Dedicated Streets or Alleys, etc.

6301 - Same as Above - Value is Less than \$1,000

6302 - Same as Above - Value is Greater than \$1,000

6308 - Private Agricultural Well Site (Not the same as 8303)

6309 - Private Domestic Well Site (Not the same as 8303)

6400 - Communications Tower Site

7000 - Toxic Hazard Present on Site

USE CODES - NATURAL RESOURCES

8100 - Mines & Quarries

8101 - Borax

8102 - Cement Plant

8103 - Sand & Gravel

8104 - Gypsum

8105 - All Other Types

8180 - SAME AS 8100 with Licensed Manufactured Home
8201 - Productive Mineral Rights & Associated Equipment
8202 - Reserve Mineral Rights/Non-Producing Mineral Rights
8203 - Oil Pumping Station
8204 - Gas Plant
8209 - Multiple Uses
8300 - Water Company
8301 - Public Utility
8302 - Mutual Water Company
8303 - Private Water Company
8304 - Water Rights
8305 - Canal
8306 - Community Water System
8307 - Groundwater Recharge Pond
8400 - Mining Claim
8401 - Patented
8402 - Non-Patented
8409 - Same as 8400 with Licensed Manufactured Home
8490 - Multiple Use
8500 - Timber

USE CODES - MORE MISCELLANEOUS PROPERTY

8700 - Hazardous Waste Disposal Site
*8701 - Hazardous Waste Dump Site Class I
*8702 - Hazardous Waste Dump Site Class II
*8703 - Non-Hazardous Waste Dump Site

*8704 - Private Sewage Waste Disposal Site

9000 - Residential Possessory Interest - Federal

9001 - Commercial Possessory Interest - Federal

9002 - Rural or Agricultural Possessory Interest - Federal

9003 - Natural Resources Possessory Interest - Federal

9004 - Grazing Rights - Possessory Interest - Federal

9010 - Residential Possessory Interest - State

9011 - Commercial Possessory Interest - State

9012 - Rural or Agricultural Possessory Interest - State

9013 - Natural Resources Possessory Interest - State

9020 - Residential Possessory Interest - County

9021 - Commercial Possessory Interest - County

9022 - Rural or Agricultural Possessory Interest - County

9023 - Natural Resources Possessory Interest - County

9030 - Residential Possessory Interest - City

9031 - Commercial Possessory Interest - City

9032 - Rural or Agricultural Possessory Interest - City

9033 - Natural Resources Possessory Interest - City

9040 - Possessory Interest for Special Districts & Other Areas not covered in Federal, State, County and City Property

9100 - Leased Equipment - Lessor Sub.

9101 - Leased Equipment - Lessor (PMO)

9102 - Inventory and Storage

9103 - Leased Equipment - Lessee Direct

9104 - Leased Equipment - Lessor Exempt (PMO)

9200 - Residential Improvements on the Unsecured Roll that are not Possessory Interest (Does not Include Manufactured Homes)

9201 - Commercial Improvements on the Unsecured Roll that are not Possessory Interest

9202 - Rural Improvements on the Unsecured Roll that are not Possessory Interest

9203 - Oil Pipeline on the Unsecured Roll

9204 - Pipeline Right-of-Way

9500 - Unsecured Manufactured Home within a Manufactured Home Park (Park must have a State Issued Operating Permit)

9501 - Unsecured Manufactured Home in any other Zone

9700 - Boats and Aircraft

9701 - Certified Aircraft

9702 - Fractionally-Owned Aircraft

9703 - General Aircraft

9704 - Boats