

| RESIDENTIAL | MULTI FAMILY | RURAL TRANSITIONAL | AGRICULTURAL | COMMERCIAL | INDUSTRIAL | INSTITUTIONAL | MISCELLANEOUS |
|--|---|--|--|---|--|--|---|
| 1A Vacant land, 1 site service unit .5 | 2A Vacant, zoned for multi family service unit .5 | 3A Residential Use, vacant rural 1 to 10 acres service unit .5 | 4A Grazing with improvements service unit 1 <i>Eliminate from assessment if no residence</i> | 5A Vacant commercial service unit .5 | 5N Hotel and motel service unit .2/room | 6A Vacant industrial service unit .5 | 7A Publicly owned non-taxable 8A Private roads |
| 1B Vacant land, 2 or more Sites service unit .5 | 2B Two units service units 2 | 3B Residential Use, vacant 11 to 40 acres service unit .5 | 4B Dry farm with improvements service unit 1 <i>Eliminate from assessment if no residence</i> | 5B Commercial shell-type buildings service units 2 | 5P Supermarket (not in shopping center) service units 4 | 6B Light manufacturing or light industrial service units 4 | 7B Publicly owned 8B S.B.E. assessed roll items |
| 1C One single family dwelling on one site service unit 1 | 2C Three or four units service units 3 | 3C Undeveloped, 41 to 300 acres service unit .5 | 4C Row crops service unit .5 | 5C Suburban stores (individual buildings) service units 2 | 5Q Shopping centers service units 7 | 6C Heavy manufacturing or heavy industrial service units 6 | 7C Fraternal organization service units 4 8C Utilities |
| 1D One S.F.D. on 2 or more sites service unit 1 | 2D Five to fifteen units service units 5 | 3D Undeveloped, 301 or more acres service unit .5 | 4D Field crops, alfalfa, pasture service unit .5 <i>Eliminate from assessment if no residence</i> | 5D Combination of stores & Office or apartments service units 4 | 5R Service station, car wash service units 2 | 6D Industrial park, research park service units 4 | 7D churches 8D Condominium common areas & misc buildings |
| 1E Two or more S.F.D. on 1 site service units 2 | 2E Sixteen to thirty units service units 16 | 3E Residential Use, improved up to 10 acres service unit 1 | 4E Feed lots service unit 1 | 5E One story office buildings service units 4 | 5S Restaurants, drive-ins, special buildings service units 4 | 6E Warehousing, mini storage, lumber yards service units 2 | 7E Schools, colleges, day schools 8E Perculation lots |
| 1F | 2F Thirty-one units or more service units 31 | 3F Residential Use, improved 11 to 40 acres service unit 1 | 4F Vineyards service unit .5 | 5F Multi story office buildings service units 4 | 5T Theaters service units 4 | 6F Auto wrecking & salvage; open storage service units 2 | 7F Hospital private, convalescent service units 5 8F Developed gas & oil service units 6 |
| 1G Misc. improvement on 1 or more S.F.D. service unit .5 | 2G Condominium and townhouses. Living units only service unit 1 | 3G Rural mobilehomes service unit 1 | 4G Orchards (fruits or nuts) service unit 1 | 5G Medical & dental buildings, pet hospitals service units 4 | 5U Auto sales, repair & storage service units 2 | 6G Produce sheds & food processing service units 2 | 7G Cemeteries 8G Non producing oil, water & mineral rights, mining claims |
| 1H 2 or more SFD & 2 or more sites service unit .5 | 2H Mobile home park service unit 1/space | 3H Wholesale nurseries, Mushroom houses service units 2 | 4H Agricultural preserves service unit .5 <i>Eliminate from assessment if no residence</i> | 5H Banks & financial institutions service units 4 | 5V Misc buildings, retail nurseries, TV & radio towers service units 2 | 6H | 7H Museums, libraries 8H Mining quarries, mineral processing plants service units 6 |
| 1J | 2J One single family dwelling on multi-zoned, single site service unit 1 | 3J Scenic easement | 4J Waste land; hunting or recreational use only | 5J Single family dwelling on commercial zoned land service unit 1 | 5W Recreational, golf courses, resorts, tennis courts service units 2 | 6J | 7J 8J Labor camps service units 7 |
| 1K | 2K One single family dwelling on multi-zoned with surplus land service unit 1 | 3K | 4K Agricultural preserves service unit .5 | 5K Office condominiums service unit 1 | 5X | 6K Industrial condominiums | 7K 8K Improvements secured to other property service unit 1 |
| 1L | 2L Residential timeshares service unit 1 | 3L | 4L Open space easements service unit .5 | 5L | 5Y | 6L | 7L 8L Water system improvements on secured roll |
| 1M | 2M Vacant transitional service unit .5 | 3M | 4M | 5M | 5Z Vacant transitional service unit .5 | 6M Vacant transitional service unit .5 | 7M 8M Mobilehome on secured roll |
| | | | | | | 91 Possessory interest | 99 No other use code applies |