

DEPARTMENT OF REVENUE (DOR) CODES

USE CODE	PROPERTY TYPE
Residential	
000	Vacant Residential – with/without extra features
001	Single Family
002	Mobile Homes
004	Condominiums
005	Cooperatives
006	Retirement Homes not eligible for exemption
007	Miscellaneous Residential (migrant camps, boarding homes, etc.)
008	Multi-family – fewer than 10 units
009	Residential Common Elements/Areas
Commercial	
003	Multi-family – 10 units or more
010	Vacant Commercial – with/without extra features
011	Stores, one story
012	Mixed use – store and office or store and residential combination
013	Department Stores
014	Supermarkets
015	Regional Shopping Centers
016	Community Shopping Centers
017	Office buildings, non-professional service buildings, one story
018	Office buildings, non-professional service buildings, multi-story
019	Professional service buildings
020	Airports (private or commercial), bus terminals, marine terminals, piers, marinas
021	Restaurants, cafeterias
022	Drive-in Restaurants
023	Financial institutions (banks, savings and loan companies, mortgage companies, credit services)
024	Insurance company offices
025	Repair service shops (excluding automotive), radio and T. V. repair, refrigeration service, electric repair, laundries, laundromats
026	Service stations
027	Auto sales, auto repair and storage, auto service shops, body and fender shops, commercial garages, farm and machinery sales and services, auto rental, marine equipment, trailers and related equipment, mobile home sales, motorcycles, construction vehicle sales
028	Parking lots (commercial or patron), mobile home parks
029	Wholesale outlets, produce houses, manufacturing outlets
030	Florist, greenhouses
031	Drive-in theaters, open stadiums
032	Enclosed theaters, enclosed auditoriums
033	Nightclubs, cocktail lounges, bars
034	Bowling alleys, skating rinks, pool halls, enclosed arenas
035	Tourist attractions, permanent exhibits, other entertainment facilities, fairgrounds (privately owned)
036	Camps
037	Race tracks (horse, auto, or dog)
038	Golf courses, driving ranges
039	Hotels, motels

Industrial

- 040 Vacant Industrial – with/without extra features
- 041 Light manufacturing, small equipment manufacturing plants, small machine shops, instrument manufacturing, printing plants
- 042 Heavy industrial, heavy equipment manufacturing, large machine shops, foundries, steel fabricating plants, auto or aircraft plants
- 043 Lumber yards, sawmills, planing mills
- 044 Packing plants, fruit and vegetable packing plants, meat packing plants
- 045 Canneries, fruit and vegetable, bottlers and brewers, distilleries, wineries
- 046 Other food processing, candy factories, bakeries, potato chip factories
- 047 Mineral processing, phosphate processing, cement plants, refineries, clay plants, rock and gravel plants
- 048 Warehousing, distribution terminals, trucking terminals, van and storage warehousing
- 049 Open storage, new and used building supplies, junk yards, auto wrecking, fuel storage, equipment and material storage

Agricultural

- 050 Improved agricultural
- 051 Cropland soil capability Class I
- 052 Cropland soil capability Class II
- 053 Cropland soil capability Class III
- 054 Timberland – site index 90 and above
- 055 Timberland – site index 80 to 89
- 056 Timberland – site index 70 to 79
- 057 Timberland – site index 60 to 69
- 058 Timberland – site index 50 to 59
- 059 Timberland not classified by site index to Pines
- 060 Grazing land soil capability Class I
- 061 Grazing land soil capability Class II
- 062 Grazing land soil capability Class III
- 063 Grazing land soil capability Class IV
- 064 Grazing land soil capability Class V
- 065 Grazing land soil capability Class VI
- 066 Orchard Groves, Citrus, etc.
- 067 Poultry, bees, tropical fish, rabbits, etc.
- 068 Dairies, feed lots
- 069 Ornamentals, miscellaneous agricultural

Institutional

- 070 Vacant Institutional, with or without extra features
- 071 Churches
- 072 Private schools and colleges
- 073 Privately owned hospitals
- 074 Homes for the aged
- 075 Orphanages, other non-profit or charitable services
- 076 Mortuaries, cemeteries, crematoriums
- 077 Clubs, lodges, union halls
- 078 Sanitariums, convalescent and rest homes
- 079 Cultural organizations, facilities

Government

- 080 Vacant Governmental – with/without extra features for municipal, counties, state, federal properties and water management district (including DOT/State of Florida retention and/or detention areas)

081	Military
082	Forest, parks, recreational areas
083	Public county schools – include all property of Board of Public Instruction
084	Colleges (non-private)
085	Hospitals (non-private)
086	Counties (other than public schools, colleges, hospitals) including non-municipal governments
087	State, other than military, forests, parks, recreational areas, colleges, hospitals
088	Federal, other than military, forests, parks, recreational areas, hospitals, colleges
089	Municipal, other than parks, recreational areas, colleges, hospitals
Miscellaneous	
090	Leasehold interests (government-owned property leased by a non-governmental lessee)
091	Utility, gas and electricity, telephone and telegraph, locally assessed railroads, water and sewer service, pipelines, canals, radio/television communication
092	Mining lands, petroleum lands, or gas lands
093	Subsurface rights
094	Right-of-way, streets, roads, irrigation channel, ditch, etc.
095	Rivers and lakes, submerged lands
096	Sewage disposal, solid waste, borrow pits, drainage reservoirs, waste lands, marsh, sand dunes, swamps
097	Outdoor recreational or parkland, or high-water recharge subject to classified use assessment
Centrally Assessed	
098	Centrally assessed
Non-Agricultural Acreage	
099	Acreage not zoned agricultural – with/without extra features

Note: Header records should be designated on an incoming NAL file in the DOR use code field. The inclusion of either an “H” or an “N” in this three-character field indicates that this record is a reference parcel. The alpha character (h or n) is accepted in either lower or upper case.