

PROPERTY CLASSES AND SUBCLASSES (PAGE 1 of 2)

VACANT LAND	2023 RATE		COMMERCIAL	2023 RATE	Value adjustment	AGRICULTURAL	2023 RATE	PRODUCING MINES	2023 RATE	STATE ASSESSED	2023 RATE
<u>Real Property:</u>			<u>Real Property:</u>			<u>Real Property:</u>		<u>Real Property:</u>		8299 Real Property	27.9%
0010 Vacant-Possessory Interest	27.9%		2020* Airport-Possessory Interest	27.9%		4020 Agricultural-Possessory Interest	26.4%	6110/6210 Molybdenum	no change	8499 Personal Property	27.9%
0100 Residential Lots	27.9%		2021* Entertainment Possessory Interest	27.9%		4107 Sprinkler Irrigated Land	26.4%	6120/6220 Precious Metals	no change	8252/8452 Renewable Energy	26.4%
0200 Commercial Lots	27.9%		2022* Recreation Possessory Interest	27.9%		4117 Flood Irrigated Land	26.4%	6130/6230 Base Metals	no change		
0300 Industrial Lots	27.9%		2023* Other Comm Possessory Interest	27.9%		4127 Dry Farm Land	26.4%	6140/6240 Strategic Minerals	no change		
0400 PUD Lots	27.9%		2112/2212 Merchandising	27.9%	-30,000	4137 Meadow Hay Land	26.4%	6150/6250 Oil Shale/Retort	no change		
0510 < 1.0 Acre	27.9%		2115/2215 Lodging	27.9%	-30,000	4147 Grazing Land	26.4%	<u>Personal Property:</u>			
0520 1.0 Acre but < 5.0 Acres	27.9%		2117/2217 Renewable Energy	26.4%	-30,000	4157 Orchard Land	26.4%	6410 Molybdenum	27.9%		
0530 5.0 Acres but < 10.0 Acres	27.9%		2120/2220 Offices	27.9%	-30,000	4167 Farm/Ranch Waste Land	26.4%	6420 Presious Metals	27.9%		
0540 10.0 Acres but < 35.0 Acres	27.9%		2125/2225 Recreation	27.9%	-30,000	4177 Forest Land	26.4%	6430 Mase Metals	27.9%		
0550 35.0 Acres but < 100.0 Acres	27.9%		2127/2227 Limited Gaming	27.9%	-30,000	4279 Farm/Ranch Support Bldgs.	26.4%	6440 Strategic Minerals	27.9%		
0560 100.0 Acres +	27.9%		2130/2230 Special Purpose	27.9%	-30,000	4180/4280 All Other Agricultural	27.9%	6450 Oil Shale/Retort	27.9%		
0600 Minor Structures	27.9%		2135/2235 Warehouse/Storage	27.9%	-30,000	<u>Personal Property:</u>					
			2140/2240 Multi-Use	27.9%	-30,000	4410 Agribusiness Personal Property	27.9%	<b>OIL AND GAS</b>	<b>2023 RATE</b>	<b>EXEMPT</b>	<b>2023 RATE</b>
			2245** Commercial conominiums	27.9%	-30,000			<u>Real Property:</u>		<u>Real Property:</u>	
			2150/2250 Partially Exempt (Tax. Part)	27.9%	-30,000			7110/7210 Producing Oil/Primary	87.5%	Federal	
			<u>Personal Property:</u>					7120/7220 Producing Oil/Secondary	75%	9110/9210 Residential	6.765%
			1410 Residential Personal Property	27.9%				7130/7230 Producing Gas/Primary	87.5%	9119/9219 Non-residential	27.9%
			2040 Comm PP Possessory Interest	27.9%				7140/7240 Producing Gas/Secondary	75%	State	
			2405 Ltd Gaming Personal Property	27.9%				7145/7245 Producing CO2	87.5%	9120/9220 Residential	6.765%
			2410 Other Personal Property	27.9%				7147/7247 Producing Helium	87.5%	9129/9229 Non-residential	27.9%
			2412 Lodging Personal Property	27.9%				7150/7250 Oil Shale/In-Situ	75%	County	
			2415 Renewable Energy Pers. Prop.	26.4%				7155/7255 Natural Gas Liquids	87.5%	9130/9230 Residential	6.765%
<b>RESIDENTIAL</b>	<b>2023 RATE</b>	<b>Value adjustment</b>				<b>NATURAL RESOURCES</b>	<b>2023 RATE</b>	and/or Oil and Gas Condensate		9139/9239 Non-residential	27.9%
<u>Real Property:</u>						<u>Real Property:</u>		<u>Personal Property:</u>		Political Subdivision	
1020* Residential Possessory Interest			<b>INDUSTRIAL</b>	<b>2023 RATE</b>		5110/5210 Coal	27.9%	7410 Producing Oil/Primary	27.9%	9140/9240 Residential	6.765%
1112/1212 Single Family Residence	6.765%	-15,000	<u>Real Property:</u>			5120/5220 Earth/Stone Products	27.9%	7420 Producing Oil/Secondary	27.9%	9149/9249 Non-residential	27.9%
4277 Farm/Ranch Residence	6.765%	-15,000	3020* Industrial Possessory Interest	27.9%		5140/5240 Nonprod. Pat. Mining Claim		7430 Producing Gas/Primary	27.9%	Religious Purposes	
1115/1215 Duplexes-Triplexes	6.765%	-15,000	3112/3212 Contracting/Service	27.9%			27.9%	7440 Producing Gas/Secondary	27.9%	9150/9250 Residential	6.765%
1120/1220 Multi-Units (4-8)	6.765%	-15,000	3115/3215 Manuf/Processing	27.9%		5250 Nonprod. Unpat. Mining Claim		7445 Producing CO2	27.9%	9159/9259 Non-residential	27.9%
1125/1225 Multi-Units (9+)	6.765%	-15,000	3120/3220 Refining/Milling	27.9%		Imps.	27.9%	7447 Producing Helium	27.9%	Private Schools	
1230** Condominiums	6.765%	-15,000	3125/3225 Refining/Petroleum	27.9%		5170 Severed Mineral Interest	29%	7450 Oil Shale/In-Situ	27.9%	9160/9260 Residential	6.765%
1135/1235 Manufactured Housing	6.765%	-15,000	3230** Industrial Condominiums	27.9%		<u>Personal Property:</u>		7455 Natural Gas Liquids	27.9%	9169/9269 Non-residential	27.9%
4278 Farm/Ranch Mfd. Homes	6.765%	-15,000	<u>Personal Property:</u>			5410 Coal	27.9%	and/or Oil and Gas Condensate		Charitable	
1140/1240 Mfd. Housing Parks	6.765%	-15,000	3040 Industrial PP - Possessory Interest	27.9%		5420 Earth/Stone Products	27.9%	7460 Pipeline Gather/TransDist.	27.9%	9170/9270 Residential	6.765%
1150/1250 Partially Exempt	6.765%	-15,000	3410 Industrial Personal Property	27.9%		5440 Nonprod. Pat. Mining Claim	27.9%	Systems		9179/9279 Non-residential	27.9%
1177/1277 Property Not Integral to	6.765%	-15,000				5450 Nonprod. Unpat. Mining Claim	27.9%	7470 Oil/Gas Rotary Drill Rigs	27.9%	All Other	
Ag Operation										9190/9290 Residential	6.765%
1278 Mfd. Home Not Integral to Ag	6.765%	-15,000								9199/9299 Non-residential	27.9%

\* The value listed represents the possessory interest value of land and improvements.

\*\* The value listed represents a total value of the property: land and improvements.

**PROPERTY CLASSES AND SUBCLASSES (PAGE 2 of 2)**

<b>INTERNAL SUBCODES FOR STATE ASSESSED PROPERTIES</b>				<u>STATE: 9120 and 9220(Resi) / 9129 and 9229(Non-Resi)</u>			<u>RELIGIOUS PURPOSES: (continued)</u>				
Internal codes must be reported under the state equivalent codes, (8299 and 8499)				Internal codes must be reported under the state equivalent code.			Non-residential: (9159 and 9259)				
					Land	Imp.	<b>2023 RATE</b>		Land	Imp.	<b>2023 RATE</b>
				Administration	9121	9221	27.9%	Church	9151	9251	27.9%
<b>TYPE OF COMPANY (Industry Code)</b>	Real	Pers.	<b>2023 RATE</b>	Wildlife parks and recreation	9122	9222	27.9%	Camp/Retreat	9152	9252	27.9%
<u>Rail transportation companies</u>				Land commission	9123	9223	27.9%	Religious child care	9156	9256	27.9%
Common carriers regular property (RR)	8210	8410	27.9%	Highway department	9124	9224	27.9%	Religious school	9157	9257	27.9%
Other railroad companies (RR)	8211	8411	27.9%	Institutions	9125	9225	27.9%	Miscellaneous	9158	9258	27.9%
Rail car (private car line) companies (PC)		8412	27.9%	Mineral reserves	9126	-----	27.9%				
Airline companies (AL)	8220	8420	27.9%	Colleges	9127	9227	27.9%	Parking lot value is assigned to the appropriate land use code			
				Miscellaneous	9128	9228	27.9%				
Petrochemical (fluid) pipeline companies (PF)								<u>PRIVATE SCHOOLS:</u>			
				<u>COUNTY: 9130 and 9230(Resi) / 9139 and 9239(Non-Resi)</u>				Internal codes must be reported under the state equivalent code.			
Telephone companies				Internal codes must be reported under the state equivalent code				Residential: (9160 and 9260)			
Fixed based telephone companies (TL)	8240	8440	27.9%		Land	Imp.			Land	Imp.	
Independent telephone companies (TL)	8241	8441	27.9%	Administration	9131	9231	27.9%	Residential:	9165	9265	6.765%
Mobile telephone companies <sup>TM</sup>	8242	8442	27.9%	Road and bridge department	9132	9232	27.9%				
Telephone resellers (TX)	8243	8443	27.9%	Tax title	9133	9233	27.9%	Non-residential: (9169 and 9269)			
Rural telephone companies (TR)	8244	8444	27.9%	Other Colorado counties	9134	9234	27.9%		Land	Imp.	
				Parks and recreation	9135	9235	27.9%	Elementary/Secondary	9161	9261	27.9%
Electric systems and companies				Mineral reserves	9136	9236	27.9%	College	9162	9262	27.9%
Major electric companies (EL)	8250	8450	27.9%	Housing authority	9137	9237	6.765%	Technical Colleges	9163	9263	27.9%
Rural electric companies (ER)	8251	8451	27.9%	Miscellaneous	9138	9238	27.9%	Miscellaneous	9164	9264	27.9%
Affiliated Power Producers (EN)	8253	8453	27.9%								
				<u>POLITICAL SUBDIVISIONS: 9140 and 9240(Resi) / 9149 and 9249(Non-Resi)</u>				<u>CHARITABLE:</u>			
Gas transmission pipeline companies (PT)	8260	8460	27.9%	Internal codes must be reported under the state equivalent code.				Internal codes must be reported under the state equivalent code.			
Gas distribution pipeline companies (PD)	8270	8470	27.9%		Land	Imp.		Residential: (9170 and 9270)			
Domestic water companies (WA)				Town	9141	9241	27.9%		Land	Imp.	
(selling at retail)	8280	8480	27.9%	School district	9142	9242	27.9%	Housing integral part/no annual %	9174	9274	6.765%
Total State Assessed	8299	8499	27.9%	Cemetery district	9143	9243	27.9%	Housing integral part/annual %	9175	9275	6.765%
				Fire, water, and sanitation	9144	9244	27.9%	Senior citizen disabled housing	9178	9278	6.765%
Renewable Energy Compaies (EG)	8252	8452	26.4%	General imp. and recreation	9145	9245	27.9%	Family service facility	9181	9281	6.765%
				Drainage and irrigation	9146	9246	27.9%	Orphanage	9182	9282	6.765%
				Conservation and conservancy	9147	9247	27.9%	Transitional housing	9185	9285	6.765%
<b>AGRICULTURAL EXEMPT PERSONAL PROPERTY</b>				Miscellaneous,	9148	9248	27.9%	Federally owned-homeless	9186	9286	6.765%
<u>CEA FACILITIES</u>				including housing authority			6.765%				
Personal Property	9410		27.9%					Non-residential: (9179 and 9279)			
				<u>RELIGIOUS PURPOSES:</u>				Land	Imp.		
<b>INTERNAL SUBCODES FOR EXEMPT PROPERTIES</b>				Internal codes must be reported under the state equivalent code.				Non-residential			
<u>FEDERAL: 9110 and 9210(Resi) / 9119 and 9219(Non-Resi)</u>				Residential: (9150 and 9250)				Health care facility			
Internal codes must be reported under the state equivalent code.					Land	Imp.		Domestic water company			
General Service Administration	9111	9211	27.9%	Convent/Monastery	9153	9253	6.765%	Child care center	9176	9276	27.9%
National parks and monuments	9112	9212	27.9%	Parsonage	9154	9254	6.765%	Fraternal/Veterans	9177	9277	27.9%
National forest	9113	9213	27.9%	Residential-other	9155	9255	6.765%	Amateur sports organization	9183	9283	27.9%
Bureau of Land Management	9114	9214	27.9%					Rented doctor office	9184	9284	27.9%
Native American	9115	9215	27.9%					Community corrections	9187	9287	27.9%
Mineral reserves	9116	-----	27.9%					<u>ALL OTHER:</u>			
Military	9117	9217	27.9%					Internal codes must be reported under the state equivalent code.			
Miscellaneous	9118	9218	27.9%					Residential: (9190 and 9290)			6.765%
								Non-residential: (9199 and 9299)			27.9%
								See ARL Volume 2, Chapter 6 for a listing of these internal codes			