PROPERTY USE CODE	DESCRIPTION	ABSTRACT CATEGORY	RATIO STRATA
SPECIAL PRO	PERTY USE CODES		
001	Reference Account	12. REF	Excluded
002	Utility Account (Valued by Washington State)	11. UTIL	Excluded
RESIDENTIAI			
(Revised	Residences (Household, Single Family Units) 05/16/2003 – Manually Implemented 112 through 115 2003		,
	11/7/2007 – 110 added for parcels contiguous with Sr Citize	·	<del></del>
110	Single Family Residual – Senior Citizen Exemption Residual (added 10/8/2007)	1. SFR	SFR
111	Single Family Residence – Detached (One Structure)	1. SFR	SFR
112	Single Family Residence – Detached (Two Structures)	1. SFR	SFR
113	Single Family Residence – Detached (Three Structures)	1. SFR	SFR
114	Single Family Residence – Detached (Four Structures)	1. SFR	SFR
115	Single Family Residence – Detached (Five Or More)	1. SFR	SFR
116	Common Wall Single Family Residences (Not Condominiums – See 142)	1. SFR	SFR
	Condominatins – Sec 142)	<u> </u>	<u> </u>
ingle Family R	Residential Condominiums (Revised 03/09/2001, Previously	all were 110)	
141	Single Family Residence / Condominium - Detached	1. SFR	SFR
142	Single Family Residence / Condominium – Common Wall	1. SFR	SFR
143	Single Family Residence / Condominium – Multi Family	1. SFR	SFR
144	Single Family Residence / Condominium – Project	1. SFR	SFR
145	Single Family Residence / Condominium – Converted	1. SFR	SFR
	from Apartments		
	Homes (Household, Single Family Units) 05/16/2003 – By Conversion 2003 Assessment For 2004 Ta	nx – Previously w	vere 113, 114
115 Resp	<del></del>	·	<b></b>
117	Manufactured Home / Leased Site	1. SFR	SFR
118	Manufactured Home / Owned Site	1. SFR	SFR
119	Manufactured Home / Mobile Home Park	1. SFR	SFR
	Dwellings (Household, 2-4 Units)		
	01/12/2015 to include 121)	T	1
121	Two Family Residence converted from SFR (Duplex)	2. MFR	MFR
122	Two Family Residence (Duplex)	2. MFR	MFR
123	Three Family Residence (Tri-Plex)	2. MFR	MFR
124	Four Family Residence (Four Plex)	2. MFR	MFR

PROPERTY USE CODE	DESCRIPTION	ABSTRACT CATEGORY	RATIO STRATA
Multiple Femil	w Dwallings (Household 5 or more) (Changes to unit energy	ma mada 01 17 20	100 offortive fo
2008 Assessme	y Dwellings (Household, 5 or more) (Changes to unit ground)	ps made 01.17.20	08 effective fo
130	Multiple Family 5 - 7 Units	2. MFR	MFR
131		2. MFR	MFR
	Multiple Family 8 – 11 Units		÷
132	Multiple Family 12 – 15 Units	2. MFR	MFR
133	Multiple Family 16 – 20 Units	2. MFR	MFR
134	Multiple Family 21 – 30 Units	2. MFR	MFR
135	Multiple Family 31 – 50 Units	2. MFR	MFR
136	Multiple Family 51 – 100 Units	2. MFR	MFR
137	Multiple Family 101 – 200 Units	2. MFR	MFR
138	Multiple Family 201 – 300 Units	2. MFR	MFR
139	Multiple Family 301 Units Or More	2. MFR	MFR
Other Living U <del>140</del>	Residential Hotel Deactivated 05/16/2003. From This Date Forward, Any Property That Would Fit This Old Definition Will Be Coded 16X.		MFR
150		4. CML	CML
	Mobile Home Park 1 - 20 Units		
151	Mobile Home Park 21 – 40 Units	4. CML	CML
152	Mobile Home Park 41 – 60 Units	4. CML	CML
153	Mobile Home Park 61 – 100 Units	4. CML	CML
154	Mobile Home Park 101 – 200 Units	4. CML	CML
155	Mobile Home Park 201 – 300 Units	4. CML	CML
156	Mobile Home Park 301 Units Or More	4. CML	CML
1.60	H . 1 / N . 11 Of H	1. CM	CM
160	Hotel / Motel 1 - 25 Units	4. CML	CML
161	Hotel / Motel 26 – 50 Units	4. CML	CML
162	Hotel / Motel 51 – 75 Units	4. CML	CML
163	Hotel / Motel 76 – 100 Units	4. CML	CML
164	Hotel / Motel 101 – 125 Units	4. CML	CML
165	Hotel / Motel 126 – 200 Units	4. CML	CML
166	Hotel / Motel 201 Units Or More	4. CML	CML
		14 03 57	
172	Membership Lodging (Fraternities, etc.)	4. CML	CML
173	Dormitory	4. CML	CML
174	Retirement Home / Orphanages	4. CML	CML
175	Religious Residence	4. CML	CML
179	Other Group Quarters	4. CML	CML
182	Houseboat	1. SFR	SFR
183	Non Residential Structure	1. SFR	SFR
184	Septic System (Added 01/14/2000)	1. SFR	SFR
185	Well (Added 01/14/2000)	1. SFR	SFR
186	Septic System & Well (Added 01/14/2000)	1. SFR	SFR

PROPERTY	Dug chyproxy	ABSTRACT	RATIO
USE CODE	DESCRIPTION	CATEGORY	STRATA
187	Non Residential Structure – Condo (Added 04/12/2007)	1. SFR	SFR
188	SFR Converted or Group Home (Added 02/26/2009)	1. SFR	SFR
189	Other Residential	1. SFR	SFR
198	Vacation Cabins	1. SFR	SFR
MANUFACTU	RING		
211 - 219	Food And Kindred Products	3. MFG	MFG
211	Meat Products		
212	Dairy Products		
213	Canning & Preserving Fruits, Vegetables, & Seafood		
214	Grain Mill Products		
215	Bakery Products		
216	Sugar		
217	Confectionery and Related Products		
218	Beverage		
219	Other Food Preparations & Kindred Products NEC		
221 - 229	Textile Mill Products	3. MFG	MFG
221	Broad & Narrow Woven Fabrics & Other Small Wares		
222	Knit Goods		
223	Dying & Finishing of Textiles (except wool fabrics)		
224	Floor Coverings (rugs & carpets)		
225	Yarns & Threads		
226	Not Presently Assigned		
227	Not Presently Assigned		
228	Not Presently Assigned		
229	Other Textile Goods NEC		
			•
231 - 239	Apparel And Other Finished Products Made From Fabrics, Leather And Similar materials	3. MFG	MFG
231	Men's, Youth's & Boy's Suits, Coats, & Overcoats.		
232	Men's, Youth's & Boy's Furnishings, Work Clothes, etc.		
233	Women's, Misses', Juniors', Girls, Children's Outerwear		
	Women's, Misses', Children's & Infants Undergarments		
234			
	Hats, Caps, & Millinery		
234	· · · · · · · · · · · · · · · · · · ·		
234 235	Hats, Caps, & Millinery		
234 235 236	Hats, Caps, & Millinery Leather & Leather Products		

PROPERTY USE CODE	DESCRIPTION	ABSTRACT CATEGORY	RATIO STRATA
241 - 249	Lumber And Wood Products (Except Furniture)	3. MFG	MFG
241	Logging Camps & Logging Contractors		
242	Sawmills & Planing Mills		
243	Millwork, Veneer, Plywood & Prefab Structural Wood.		
244	Wooden Containers		
245	Not Presently Assigned		
246	Not Presently Assigned		
247	Not Presently Assigned		
248	Not Presently Assigned		
249	Other Lumber & Wood Products (except furniture) NEC		
251 - 259	Furniture And Fixtures	3. MFG	MFG
251	Household Furniture		
252	Office Furniture		
253	Public Building & Related Furniture		
254	Partitions, Shelving, Lockers, Office & Store Fixtures		
255	Not Presently Assigned		
256	Not Presently Assigned		
257	Not Presently Assigned		
258	Not Presently Assigned		
259	Other Furniture & Fixtures NEC		
261 - 269	Paper And Allied Products	3. MFG	MFG
261	Pulp		
262	Paper (except building paper)		
263	Paperboard		
264	Converted Paper & Paperboard Products (except boxes)		
265	Paperboard Containers & Boxes		
266	Building Paper & Building Board		
267	Not Presently Assigned		
268	Not Presently Assigned		
269	Not Presently Assigned		
271 - 279	Printing And Publishing	3. MFG	MFG
271	Newspapers: Publishing, Publishing & Printing		
272	Periodicals: Publishing, Publishing & Printing		
273	Books: Publishing, Publishing & Printing		
274	Commercial Printing		
275	Manifold Business Forms		
276	Greeting Cards		
277	Bookbinding & Related Industries		
278	Printing Trade Service Industries		
279	Other Printing & Publishing NEC		

PROPERTY USE CODE	DESCRIPTION	ABSTRACT CATEGORY	RATIO STRATA
280 - 289	Chemicals	3. MFG	MFG
281	Industrial, Inorganic & Organic Chemicals		
282	Plastics Materials & Synthetic Resins, Rubber, etc.		
	(except glass)		
283	Drugs		
284	Soap, Detergents, Cleaning Preparations, Perfumes,		
	Cosmetics & Other Toilet Preparations		
285	Paints, Varnishes, Lacquers, Enamels & Allied Products		
286	Gum & Wood Chemicals		
287	Agricultural Chemicals		
288	Not Presently Assigned		
289	Other Chemicals & Allied Products NEC		
291 - 299	Petroleum Refining And Related Industries	3. MFG	MFG
291	Petroleum Refining	3. MFG	MITG
292	Paving & Roofing Materials		
293	Not Presently Assigned		
294	Not Presently Assigned		
295	Not Presently Assigned		
296	Not Presently Assigned		
297	Not Presently Assigned		
298	Not Presently Assigned		
299	Other Petroleum Refining & Related Industries NEC		
		L	4
301 - 309	Rubber And Miscellaneous Plastic Products	3. MFG	MFG
301	Tires & Inner Tubes		
302	Rubber Footwear		
303	Reclaiming Rubber		
304	Miscellaneous Plastic Products		
305	Not Presently Assigned		
306	Not Presently Assigned		
307	Not Presently Assigned		
308	Not Presently Assigned		
309	Other Fabricated Rubber Products NEC		
311 - 319	Leather And Leather Products	3. MFG	MFG
311	Leather Tanning & Finishing	3,1,1,2,0	
312	Leather Belting & Packing		
313	Boot & Shoe Cut Stock		
314	Footwear (except rubber)		
315	Leather Gloves & Mittens		
316	Luggage		
317	Handbags & Other Personal Leather Goods		
318	Not Presently Assigned		
210	1 100 I loseliny Assigned	1	:

PROPERTY		ABSTRACT	RATIO
<b>USE CODE</b>	DESCRIPTION	CATEGORY	STRATA
319	Leather Goods NEC		
			·
321 - 329	Stone, Clay, And Glass Products	3. MFG	MFG
321	Flat Glass		
322	Glass & Glassware (pressed or blown)		
323	Cement		
324	Structural Clay Products		
325	Pottery & Related Products		
326	Concrete, Gypsum & Plaster Products		
327	Cut Stone & Stone Products		
328	Abrasive, Asbestos & Miscellaneous Nonmetallic		
329	Not Presently Assigned		
		Ta MEG	MEG
331 - 339	Primary Metal Industries	3. MFG	MFG
331	Blast Furnaces, Steel Works, Rolling & Finishing Of Ferrous Metals		
332	Iron & Steel Foundries		
333	Primary Smelting & Refining - Nonferrous Metals		
334	Secondary Smelting & Refining - Nonferrous Metals & Alloys		
335	Rolling, Drawing & Extruding - Nonferrous Metals		
336	Nonferrous Foundries		
337	Not Presently Assigned		
338	Not Presently Assigned		
339	Other Primary Metal Industries NEC		
341 - 349	Fabricated Metal Products	2 MEC	MEC
	·	3. MFG	MFG
341	Ordnance & Accessories  Machinery (avant electrical)		
342	Machinery (except electrical)		
343	Electrical Machinery, Equipment & Supplies		
344 345	Transportation Equipment		
	Not Presently Assigned		
346	Not Presently Assigned		
347	Not Presently Assigned		
348	Not Presently Assigned		
349	Other Fabricated Metal Products NEC		<u> </u>
351 - 359	Professional Scientific, and Controlling Instruments; Photographic And Optical goods; Watches and clock - Manufacturing	3. MFG	MFG
351	Engineering, Laboratory & Scientific Research Instruments & Associated Equipment		
352	Instruments For Measuring, Controlling & Indicating Physical Characteristics		

PROPERTY USE CODE	DESCRIPTION	ABSTRACT CATEGORY	RATIO STRATA
353	Optical Instruments & Lenses		
354	Surgical, Medical & Dental Instruments & Supplies		
355	Ophthalmic Goods		
356	Photographic Equipment & Supplies		
357	Watches, Clocks, Clockwork Operated Devices & Parts		
358	Not Presently Assigned		
359	Not Presently Assigned		
	Trot Tesently Tissigned		
361 - 369	Not Presently Assigned		
361	Not Presently Assigned		
362	Not Presently Assigned		
363	Not Presently Assigned		
364	Not Presently Assigned		
365	Not Presently Assigned		
366	Not Presently Assigned		
367	Not Presently Assigned		
368	Not Presently Assigned		
369	Not Presently Assigned		
371 - 379	Not Presently Assigned		
371	Not Presently Assigned		
372	Not Presently Assigned		
373	Not Presently Assigned		
374	Not Presently Assigned		
375	Not Presently Assigned		
376	Not Presently Assigned		
377	Not Presently Assigned		
378	Not Presently Assigned		
379	Not Presently Assigned		
381 - 389	Not Presently Assigned		
381	Not Presently Assigned		
382	Not Presently Assigned		
383	Not Presently Assigned		
384	Not Presently Assigned		
385	Not Presently Assigned		
386	Not Presently Assigned		
387	Not Presently Assigned		
388	Not Presently Assigned		
389	Not Presently Assigned  Not Presently Assigned		
309	i Not i resentity Assigned		
390 - 399	Miscellaneous Manufacturing	3. MFG	MFG
390	Cannabis Processing		
391	Jewelry, Silverware & Plated Ware		

PROPERTY USE CODE	DESCRIPTION	ABSTRACT CATEGORY	RATIO STRATA
392	Musical Instruments & Parts		
393	Toys, Amusement, Sporting & Athletic Goods		
394	Pens, Pencils & Other Office & Artists Materials		
395	Costume Jewelry, Costume Novelties, Buttons &		
	Miscellaneous Notions (except precious metals)		
396	Tobacco		
397	Motion Picture Production		
399	Other Miscellaneous Manufacturing NEC		
ΓRANSPORT	ATION, COMMUNICATION, AND UTILITIES		
411 - 419	Railroad/Transit Transportation	4. CML	CML
411	Railroad Transportation		
412	Rapid Rail Transit & Street Railway Transportation		
413	Not Presently Assigned		
414	Not Presently Assigned		
415	Not Presently Assigned		
416	Not Presently Assigned		
417	Not Presently Assigned		
418	Not Presently Assigned		
419	Not Presently Assigned		
421 - 429	Motor Vehicle Transportation	4. CML	CML
421	Bus Transportation		
422	Motor Freight Transportation		
423	Not Presently Assigned		
424	Not Presently Assigned		
425	Not Presently Assigned		
426	Not Presently Assigned		
427	Not Presently Assigned		
428	Not Presently Assigned		
429	Other Motor Vehicle Transportation NEC.		
431 - 439	Aircraft Transportation	4. CML	CML
431	Airports & Flying Fields		
432	Not Presently Assigned		
433	Not Presently Assigned		
434	Not Presently Assigned		
435	Not Presently Assigned		
436	Not Presently Assigned		
437	Not Presently Assigned		
438	Not Presently Assigned		

PROPERTY USE CODE	DESCRIPTION	ABSTRACT CATEGORY	RATIO STRATA
441 - 449	Marine Craft Transportation	4. CML	CML
441	Marine Terminals		
442	Not Presently Assigned		
443	Not Presently Assigned		
444	Not Presently Assigned		
445	Not Presently Assigned		
446	Not Presently Assigned		
447	Not Presently Assigned		
448	Not Presently Assigned		
449	Other Marine Craft Transportation		
451 - 459	Highway And Street Right Of Way	4. CML	CML
451	Freeways		
452	Expressways		
453	Parkways		
454	Arterial Streets		
455	Collector / Distributor Streets		
456	Local Access Streets (Including Private Roads 09/13/00)		
457	Alleys		
458	Not Presently Assigned		
459	Other Highway & Street Right-of-Way NEC		
461 - 469	Automobile Parking	4. CML	CML
461	Automobile Parking (lot)		
462	Not Presently Assigned		
463	Not Presently Assigned		
464	Not Presently Assigned		
465	Not Presently Assigned		
466	Not Presently Assigned		
467	Not Presently Assigned		
468	Not Presently Assigned		
469	Not Presently Assigned		
471 - 479	Communications	4. CML	CML
471	Telephone Communication		
472	Telegraph Communication		
473	Radio Communication		
474	Television Communication		
475	Radio & Television Communication (Combined System)		
476	Not Presently Assigned		
477	Not Presently Assigned		
478	Not Presently Assigned		
770			

USE CODE	DESCRIPTION	CATEGORY	STRATA
481 - 489	Utilities	4. CML	CML
481	Electric Utility		
482	Gas Utility		
483	Water Utilities & Irrigation & Storage		
484	Sewage Disposal		
485	Solid Waste Disposal		
486	Not Presently Assigned		
478	Not Presently Assigned		
488	Not Presently Assigned		
489	Other Utilities, NEC		
		·· <del>·</del>	T
491 - 499	Other Transportation, Communication, And Utilities	4. CML	CML
	Not Classified Elsewhere		
491	Other Pipeline Right-of-Way & Pressure Control Stations		
492	Transportation Services & Arrangements		
493	Not Presently Assigned		
494	Not Presently Assigned		
495	Not Presently Assigned		
496	Not Presently Assigned		
497	Not Presently Assigned		
498	Not Presently Assigned		
499	Other Transportation, Communication & Utilities NEC		

#### **COMMERCIAL CONDOMINIUMS**

PROPERTY

(Added 05/16/2003 To Conform To Revised WAC 458-53-030. Existing SnoCo Coml Condo Use Codes Were Converted To This Standard, 05/16/2003, 2003 Assessment For 2004 Tax

502 - 506	Commercial Condominiums	4. C	CML	CML
502	Coml Condo - Manufacturing			
503	Coml Condo - Warehouse			
504	Coml Condo - Transportation			
505	Coml Condo – Trade			
506	Coml Condo – Services			

#### **TRADE**

511 - 519	Wholesale Trade	4. CML	CML
511	Motor Vehicles & Automotive Equipment		
512	Drugs, Chemicals & Allied Products		
513	Dry Goods & Apparel		
514	Groceries & Related Products		
515	Farm Products (Raw Materials)		
516	Electrical Goods		
517	Hardware, Plumbing, Heating Equipment & Supplies		

ABSTRACT

RATIO

PROPERTY		ABSTRACT	RATIO
USE CODE	DESCRIPTION	CATEGORY	STRATA
518	Machinery, Equipment & Supplies		
519	Other Wholesale Trade, NEC		
521 - 529	Retail Trade - Building Materials, Hardware, And	4. CML	CML
	Farm Equipment		
521	Lumber & Other Building Materials		
522	Heating & Plumbing Equipment		
523	Paint, Glass & Wallpaper		
524	Electrical Supplies		
525	Hardware & Farm Equipment		
526	Not Presently Assigned		
527	Not Presently Assigned		
528	Not Presently Assigned		
529	Not Presently Assigned		
531 - 539	Retail Trade - General Merchandise	4. CML	CML
531	Department Stores		
532	Mail Order Houses		
533	Limited Price Variety Stores		
534	Merchandise Vending Machine Operators		
535	Direct Selling Organizations		
536	Not Presently Assigned		
537	Not Presently Assigned		
538	Not Presently Assigned		
539	Other Retail Trade NEC		
541 - 549	Retail Trade - Food	4. CML	CML
541	Groceries (With Or Without Meat)	II CIVIL	CIVIL
542	Meats & Fish		
543	Fruits & Vegetables		
544	Candy, Nut & Confectionery		
545	Dairy Products		
546	Bakeries		
547	Not Presently Assigned		
548	Not Presently Assigned		
549	Other Retail Trade - Food, NEC		
551 - 559	Retail Trade - Automotive, Marine Craft, Aircraft, And Accessories	4. CML	CML
551	Motor Vehicles		
552	Tires, Batteries & Accessories		
553	Gasoline Service Stations		
554	Not Presently Assigned		
555	Not Presently Assigned		

PROPERTY USE CODE	DESCRIPTION	ABSTRACT CATEGORY	RATIO STRATA
556	Not Presently Assigned		
557	Not Presently Assigned		
558	Not Presently Assigned		
559	Other Retail Trade - Automotive, Marine Craft, Aircraft		
	& Accessories NEC		
561 - 569	Retail Trade - Apparel And Accessories	4. CML	CML
561	Men's & Boy's Clothing & Furnishings		
562	Women's Read-to-Wear		
563	Women's Accessories & Specialties		
564	Children's & Infants' Wear		
565	Family Clothing		
566	Shoes		
567	Custom Tailoring		
568	Furriers & Fur Apparel		
569	Other Retail Trade - Apparel & Accessories NEC		
207	_ contribution repaired reconstruction	i	<u>i</u>
571 - 579	Retail Trade - Furniture, Home Furnishings, And	4. CML	CML
	Equipment		
571	Furniture, Home Furnishings & Equipment		
572	Household Appliances		
573	Radios, Televisions & Music Supplies		
574	Not Presently Assigned		
575	Not Presently Assigned		
576	Not Presently Assigned		
577	Not Presently Assigned		
578	Not Presently Assigned		
579	Not Presently Assigned		
581 - 589	Retail Trade - Eating And Drinking	4. CML	CML
581	Eating Places (Restaurants)		
582	Drinking Places (Alcoholic Beverages)		
583	Not Presently Assigned		
584	Not Presently Assigned		
585	Not Presently Assigned		
586	Not Presently Assigned		
587	Not Presently Assigned		
588	Not Presently Assigned		
589	Not Presently Assigned		
590 - 599	Other Retail Trade	4. CML	CML
590	Cannabis Products Retail	., 01,122	
591	Drug & Proprietary		
592	Liquor		

PROPERTY USE CODE	DESCRIPTION	ABSTRACT CATEGORY	RATIO STRATA
593	Antiques & Secondhand Merchandise		
594	Book & Stationery		
595	Sporting Goods & Bicycles		
596	Farm & Garden Supplies		
597	Jewelry		
598	Fuel & Ice		
599	Other Retail Trade NEC		
SERVICES			
611 - 619	Finance, Insurance, And Real Estate Services	4. CML	CML
611	Banking & Bank Related Functions		
612	Credit Services (Other Than Banks)		
613	Security & Commodity Brokers, Dealers, Exchanges, Services		
614	Insurance Carriers, Agents, Brokers, Services		
615	Real Estate & Related Services		
616	Holding & Investment Services		
617	Not Presently Assigned		
618	Not Presently Assigned		
619	Other Finance, Insurance & Real Estate Services, NEC		
621 - 629	Personal Services	4. CML	CML
621	Laundering, Dry Cleaning & Dyeing Services		
622	Photographic Services (Including Commercial)		
623	Beauty & Barber Services		
624	Funeral & Crematory Services & Cemeteries		
625	Apparel Repair, Alterations & Cleaning Pickup Services, Shoe Repair Services		
626	Not Presently Assigned		
627	Not Presently Assigned		
628	Not Presently Assigned		
629	Other Personal Services, NEC.		
631 - 639	<b>Business Services</b>	4. CML	CML
631	Advertising Services		
632	Consumer & Mercantile Credit Reporting Services, Adjustment & Collection Services		
633	Duplicating, Mailing & Stenographic Services		
634	Dwelling & Other Building Services		
635	News Syndicate Services		
	Employment Services		
636			
636	Warehousing & Storage Services		

PROPERTY		ABSTRACT	RATIO
USE CODE	DESCRIPTION	CATEGORY	STRATA
639	Other Business Services NEC		
			T ====
641 - 649	Repair Services	4. CML	CML
641	Automobile Repair & Services		
642	Not Presently Assigned		
643	Not Presently Assigned		
644	Not Presently Assigned		
645	Not Presently Assigned		
646	Not Presently Assigned		
647	Not Presently Assigned		
648	Not Presently Assigned		
649	Other Repair Services, NEC		
		T	T ====
651 - 659	Professional Services	4. CML	CML
651	Medical & Other Health Services		
652	Legal Services		
653	Not Presently Assigned		
654	Not Presently Assigned		
655	Not Presently Assigned		
656	Not Presently Assigned		
657	Not Presently Assigned		
658	Not Presently Assigned		
659	Other Professional Services NEC		
		4.63.5	
661 - 669	Contract Construction Services	4. CML	CML
661	General Contract Construction Services		
662	Special Construction Trade Services		
663	Not Presently Assigned		
664	Not Presently Assigned		
665	Not Presently Assigned		
666	Not Presently Assigned		
667	Not Presently Assigned		
668	Not Presently Assigned		
669	Not Presently Assigned		
(71 (70	Covernmental Co	A CMT	CMI
671 - 679	Governmental Services  Executive Locialetive & Indicial Executions	4. CML	CML
671 672	Executive, Legislative & Judicial Functions Protective Functions & Related Activities		
672			
673	Postal Services		
674	Correctional Institutions  Military Pages & Recognistions		
675	Military Bases & Reservations		
676	Not Presently Assigned		
677	Not Presently Assigned		
678	Not Presently Assigned		

PROPERTY		ABSTRACT	RATIO
USE CODE	DESCRIPTION	CATEGORY	STRATA
679	Not Presently Assigned		
(01 (00		4 CMI	CMI
681 - 689	Educational Services	4. CML	CML
681	Nursery, Primary & Secondary School		
682	University, College, Junior College & Professional School		
683	Special Training & Schooling		
684	Not Presently Assigned		
685	Not Presently Assigned		
686	Not Presently Assigned		
687	Not Presently Assigned		
688	Not Presently Assigned		
689	Not Presently Assigned		
691 - 699	Miscellaneous Services	4. CML	CML
691	Religious Activities (Churches, Synagogues, And	7. CIVIL	CIVIL
071	Temples)		
692	Welfare & Charitable Services		
693	Not Presently Assigned		
694	Not Presently Assigned		
695	Not Presently Assigned		
696	Not Presently Assigned		
697	Not Presently Assigned		
698	Not Presently Assigned		
699	Other Miscellaneous Services NEC		
CULTURAL, I	ENTERTAINMENT AND RECREATIONAL		
711 - 719	Cultural Activities And Nature Exhibits	4. CML	CML
711	Cultural Activities & Libraries		
712	Nature Exhibitions		
713	Not Presently Assigned		
714	Not Presently Assigned		
715	Not Presently Assigned		
716	Not Presently Assigned		
717	Not Presently Assigned		
718	Not Presently Assigned		
719	Other Cultural Activities & Nature Exhibitions, NEC		
		T	
721 - 729	Public	4. CML	CML
721	Entertainment Assembly & Theaters		
722	Sports Assembly		
723	Public Assembly		
724	Not Presently Assigned		
725	Not Presently Assigned		

PROPERTY USE CODE	DESCRIPTION	ABSTRACT CATEGORY	RATIO STRATA
726	Not Presently Assigned		
727	Not Presently Assigned		
728	Not Presently Assigned		
729	Other Public Assembly, NEC		
	.i. #2	<u>L</u>	<u>.i</u>
731 - 739	Amusements	4. CML	CML
731	Fairgrounds & Amusement Parks		
732	Not Presently Assigned		
733	Not Presently Assigned		
734	Not Presently Assigned		
735	Not Presently Assigned		
736	Not Presently Assigned		
737	Not Presently Assigned		
738	Not Presently Assigned		
739	Other Amusements, NEC		
		<u>+</u>	
741 - 749	Recreational Activities	4. CML	CML
741	Sports Activities (Golf Courses, Tennis Courts, Tennis		
	Clubs, Ice Skating, Roller Skating, Riding Stables,		
	Bowling, Skiing And Tobogganing, Etc.		
742	Playgrounds & Athletic Areas		
743	Swimming Areas		
744	Marinas		
745	Trails (Centennial, Interurban, etc.)		
746	Not Presently Assigned		
747	Not Presently Assigned		
748	Not Presently Assigned		
749	Other Recreation, NEC		
		4 600	CM
751 - 759	Resorts And Group Camps	4. CML	CML
751	Resorts		<u> </u>
752	Group or Organized Camps		<u> </u>
753	Not Presently Assigned		
754	Not Presently Assigned		
755	Not Presently Assigned		
756	Not Presently Assigned		<u> </u>
757	Not Presently Assigned		ļ
758	Not Presently Assigned		
759	Not Presently Assigned		<u> </u>
761 - 769	Parks	4. CML	CML
761	Parks - General Recreation	., 01.12	
762	Parks - Leisure & Ornamental		
763	Not Presently Assigned		

PROPERTY USE CODE	DESCRIPTION	ABSTRACT CATEGORY	RATIO STRATA
764	Not Presently Assigned		<del></del>
765	Not Presently Assigned		
766	Not Presently Assigned		
767	Not Presently Assigned		
768	Not Presently Assigned		
769	Other Parks, NEC		
771 - 779	Not Presently Assigned		
771	Not Presently Assigned		
772	Not Presently Assigned		
773	Not Presently Assigned		
774	Not Presently Assigned		
775	Not Presently Assigned  Not Presently Assigned		
776	Not Presently Assigned		
777	Not Presently Assigned		
778	Not Presently Assigned  Not Presently Assigned		
778 779	Not Presently Assigned  Not Presently Assigned		
119	Not Presently Assigned		
781 - 789	Not Presently Assigned		
781	Not Presently Assigned		
782	Not Presently Assigned		
783	Not Presently Assigned		
784	Not Presently Assigned		
785	Not Presently Assigned		
786	Not Presently Assigned		
787	Not Presently Assigned		
788	Not Presently Assigned		
789	Not Presently Assigned		
790 - 799	Other Cultural, Entertainment, And Recreational	4. CML	CML
790	Other Cultural, Entertainment, And Recreational	4. CIVIL	CIVIL
791	Not Presently Assigned		
792	Not Presently Assigned		
793	Not Presently Assigned		
794	Not Presently Assigned		
795	Not Presently Assigned		
796	Not Presently Assigned		
	Not Presently Assigned  Not Presently Assigned		
798	Not Presently Assigned  Not Presently Assigned		
	Not Presently Assigned Not Presently Assigned		
	RODUCTION AND EXTRACTION		
811 - 819	Agriculture (Not Classified Under Current Use Law)	5. AG	AG
	17 of 25		

PROPERTY	DESCRIPTION	ABSTRACT	RATIO
<b>USE CODE</b> 811	DESCRIPTION Farms - Fiber Crop	CATEGORY	STRATA
812	Farms - Cash Grains		
813	Farms - Field Crops (not fiber or cash grains)		
814	Farms - Fruits, Tree Nuts or Vegetables		
815	Farms - Dairy		
816	Farms & Ranches - Livestock (not dairy)		
817	Farms - Poultry		
818	Farms - General (no predominant activity)		
819	Other Agriculture & Related Activities NEC.		
019	Other Agriculture & Related Activities NEC.		<u> </u>
821 - 829	Agriculture Related Activities	10. OTHER	OTHER
821	Agricultural Processing		
822	Animal Husbandry & Veterinary Services		
823	Not Presently Assigned		
824	Not Presently Assigned		
825	Not Presently Assigned		
826	Not Presently Assigned		
827	Not Presently Assigned		
828	Not Presently Assigned		
829	Other Agricultural Related Activities NEC		
		<u>-</u>	<u> </u>
830 - 839	Agriculture Classified Under Current Use Chapter 84.34 RCW (Open Space Agriculture)	6. AG/CU	AG/CU
830	Open Space Agriculture		
831	Not Presently Assigned		
832	Not Presently Assigned		
833	Not Presently Assigned		
834	Not Presently Assigned		
835	Not Presently Assigned		
836	Not Presently Assigned		
837	Not Presently Assigned		
838	Not Presently Assigned		
839	Not Presently Assigned		
841 - 849	Fishing Activities And Related Services	10. OTHER	OTHER
841	Fisheries & Marine Products	10. 0111111	
842	Fishery Services		
843	Not Presently Assigned		
844	Not Presently Assigned		
845	Not Presently Assigned		
846	Not Presently Assigned		
847	Not Presently Assigned		
517	1		<u> </u>
848	Not Presently Assigned		

PROPERTY

USE CODE	DESCRIPTION	CATEGORY	STRATA
850 - 859	Mining Activities And Related Services	10. OTHER	OTHER
850	Mining Claims, Mineral Rights Or Mining NEC	10. OTHER	
851	Metal Ore Mining		
852	Coal Mining		
853	Crude Petroleum & Natural Gas		
854	Mining & Quarrying - Non Metallic Minerals		
855	Mining Services		
856	Not Presently Assigned		
857	Not Presently Assigned		
858	Not Presently Assigned		
859	Not Presently Assigned		
		<del>-</del>	
860 - 869	Other Resource Production		
860	Cannabis Growing		
861	Cannabis Grow & Process		
862	Not Presently Assigned		
863	Not Presently Assigned		
864	Not Presently Assigned		
865	Not Presently Assigned		
866	Not Presently Assigned		
867	Not Presently Assigned		
868	Not Presently Assigned		
869	Not Presently Assigned		
	87X series of use codes consolidated to 88X series at roll close 2003 for 2004 tax. Done by Conversion on 05/16/2003. Classification discontinued per WAC 458-53-050		
880 - 889	close 2003 for 2004 tax. Done by Conversion on 05/16/2003. Classification discontinued per WAC 458-53-050	<b>7. FOR</b>	Excluded
<b>880 - 889</b> 880	close 2003 for 2004 tax. Done by Conversion on 05/16/2003. Classification discontinued per WAC 458-	7. FOR	Excluded
	close 2003 for 2004 tax. Done by Conversion on 05/16/2003. Classification discontinued per WAC 458-53-050  Designated Forest land Chapter 84.33 RCW	7. FOR	Excluded
880	close 2003 for 2004 tax. Done by Conversion on 05/16/2003. Classification discontinued per WAC 458-53-050  Designated Forest land Chapter 84.33 RCW Designated Forest Timber Acres Only RCW 84.33	7. FOR	Excluded
880	close 2003 for 2004 tax. Done by Conversion on 05/16/2003. Classification discontinued per WAC 458-53-050  Designated Forest land Chapter 84.33 RCW Designated Forest Timber Acres Only RCW 84.33 Designated Forest Timber Acres with	7. FOR	Excluded
880 881	close 2003 for 2004 tax. Done by Conversion on 05/16/2003. Classification discontinued per WAC 458-53-050  Designated Forest land Chapter 84.33 RCW Designated Forest Timber Acres Only RCW 84.33 Designated Forest Timber Acres with improved/unimproved acres WITH BUILDING	7. FOR	Excluded
880 881	close 2003 for 2004 tax. Done by Conversion on 05/16/2003. Classification discontinued per WAC 458-53-050  Designated Forest land Chapter 84.33 RCW Designated Forest Timber Acres Only RCW 84.33 Designated Forest Timber Acres with improved/unimproved acres WITH BUILDING Designated Forest Timber Acres with improved/unimproved acres NO BUILDING	7. FOR	Excluded
880 881 889 <b>890 - 899</b>	close 2003 for 2004 tax. Done by Conversion on 05/16/2003. Classification discontinued per WAC 458-53-050  Designated Forest land Chapter 84.33 RCW Designated Forest Timber Acres Only RCW 84.33 Designated Forest Timber Acres with improved/unimproved acres WITH BUILDING Designated Forest Timber Acres with improved/unimproved acres NO BUILDING  Other Resource Production	7. FOR  10. OTHER	Excluded
880 881 889	close 2003 for 2004 tax. Done by Conversion on 05/16/2003. Classification discontinued per WAC 458-53-050  Designated Forest land Chapter 84.33 RCW Designated Forest Timber Acres Only RCW 84.33 Designated Forest Timber Acres with improved/unimproved acres WITH BUILDING Designated Forest Timber Acres with improved/unimproved acres NO BUILDING		
880 881 889 <b>890 - 899</b> 890 891	close 2003 for 2004 tax. Done by Conversion on 05/16/2003. Classification discontinued per WAC 458-53-050  Designated Forest land Chapter 84.33 RCW Designated Forest Timber Acres Only RCW 84.33 Designated Forest Timber Acres with improved/unimproved acres WITH BUILDING Designated Forest Timber Acres with improved/unimproved acres NO BUILDING  Other Resource Production		
880 881 889 <b>890 - 899</b> 890	close 2003 for 2004 tax. Done by Conversion on 05/16/2003. Classification discontinued per WAC 458-53-050  Designated Forest land Chapter 84.33 RCW Designated Forest Timber Acres Only RCW 84.33 Designated Forest Timber Acres with improved/unimproved acres WITH BUILDING Designated Forest Timber Acres with improved/unimproved acres NO BUILDING  Other Resource Production Other Resource Production & Extraction NEC		
880 881 889 <b>890 - 899</b> 890 891	close 2003 for 2004 tax. Done by Conversion on 05/16/2003. Classification discontinued per WAC 458-53-050  Designated Forest land Chapter 84.33 RCW Designated Forest Timber Acres Only RCW 84.33 Designated Forest Timber Acres with improved/unimproved acres WITH BUILDING Designated Forest Timber Acres with improved/unimproved acres NO BUILDING  Other Resource Production Other Resource Production & Extraction NEC Not Presently Assigned		
880 881 889 <b>890 - 899</b> 890 891 892	close 2003 for 2004 tax. Done by Conversion on 05/16/2003. Classification discontinued per WAC 458-53-050  Designated Forest land Chapter 84.33 RCW Designated Forest Timber Acres Only RCW 84.33 Designated Forest Timber Acres with improved/unimproved acres WITH BUILDING Designated Forest Timber Acres with improved/unimproved acres NO BUILDING  Other Resource Production Other Resource Production & Extraction NEC Not Presently Assigned Not Presently Assigned		

ABSTRACT

RATIO

PROPERTY USE CODE	DESCRIPTION	ABSTRACT CATEGORY	RATIO STRATA
896	Not Presently Assigned		
897	Not Presently Assigned		
898	Not Presently Assigned		
UNDEVELOP	ED LAND AND WATER AREAS		
910 - 919	Undeveloped Land	10. OTHER	OTHER
910	Undeveloped (Vacant) Land		
911	Vacant Site In Mobile Home Park (Added 10/17/2000)		
912	No Perk Undeveloped Land		
913	Recreational Lot (Added 12/20/2018)		
914	Vacant Condo Lot (Added 9/20/2007)		
915	Common Areas (SnoCo Defined)		
916	Water Retention Area (SnoCo Defined)		
917	Not Presently Assigned		
918	Not Presently Assigned		
919	Trans Development Rights (SnoCo Defined 10.24.2006)		
921 - 929	Non-Commercial Forest	10 OTHER	OTHER
	Forest Reserve	10. OTHER	OTHER
921	<u> </u>		
922	Non-reserve Forests (Undeveloped)		
923	PILT Non-Commercial Forest (SnoCo Defined		
924	09.01.2010) Note: PILT = Payment In Lieu of Taxes		
925	Not Presently Assigned		
925	Not Presently Assigned		
926	Not Presently Assigned		
927	Not Presently Assigned		
928	Not Presently Assigned		
929	Not Presently Assigned		<u> </u>
931 - 939	Water Areas	10. OTHER	OTHER
931	Rivers, Streams Or Creeks		
932	Lakes		
933	Bays Or Lagoons		
934	Oceans & Seas		
935	Saltwater Tidelands (Added 01.08.2009 SKL)		
936	Not Presently Assigned		
937	Not Presently Assigned		
938	Not Presently Assigned		
939	Other Water Areas, NEC		
			<u> </u>

PROPERTY USE CODE	DESCRIPTION	ABSTRACT CATEGORY	RATIO STRATA
940 - 949	Open Space Land Classified Under Chapter 84.34	8. OS	OTHER
<i>3.0 3. 3. 3. 3. 3. 3. 3. 3.</i>	RCW (Open Space General)	0.00	OTTE
940	Open Space General		
941	Open Space General Agriculture Conservation		
942	Not Presently Assigned		
943	Not Presently Assigned		
944	Not Presently Assigned		
945	Not Presently Assigned		
946	Not Presently Assigned		
947	Not Presently Assigned		
948	Not Presently Assigned		
949	Not Presently Assigned		
		T	
950 - 959	Timberland Classified Under Chapter 84.34 RCW	9. TMBR	Excluded
950	(Open Space Timber)		
950	Open Space Timber Not Presently Assigned		
951	Not Presently Assigned  Not Presently Assigned		
952	·+····································		
953 954	Not Presently Assigned Not Presently Assigned		
955	Not Presently Assigned Not Presently Assigned		
956	Not Presently Assigned  Not Presently Assigned		
957	Not Presently Assigned Not Presently Assigned		
957	Not Presently Assigned  Not Presently Assigned		
958	Not Presently Assigned Not Presently Assigned		
939	Not Fresently Assigned		<u> </u>
960- 969	Not Presently Assigned		
961	Not Presently Assigned		
962	Not Presently Assigned		
963	Not Presently Assigned		
964	Not Presently Assigned		
965	Not Presently Assigned		
966	Not Presently Assigned		
967	Not Presently Assigned		
968	Not Presently Assigned		
969	Not Presently Assigned		
		T	Ī
970 - 979	Not Presently Assigned		
971	Not Presently Assigned		
972	Not Presently Assigned		
973	Not Presently Assigned		
974	Not Presently Assigned		
975	Not Presently Assigned		
976	Not Presently Assigned		

PROPERTY USE CODE	DESCRIPTION	ABSTRACT CATEGORY	RATIO STRATA
977	Not Presently Assigned		
978	Not Presently Assigned		
979	Not Presently Assigned		
981- 989	Not Presently Assigned		
981	Not Presently Assigned		
982	Not Presently Assigned		
983	Not Presently Assigned		
984	Not Presently Assigned		
985	Not Presently Assigned		
986	Not Presently Assigned		
987	Not Presently Assigned		
988	Not Presently Assigned		
990 - 999	Other Undeveloped Land	10. OTHER	OTHER
990	Exempt Vacant Land		Excluded
991	Unbuildable Vacant Land		Excluded
992	Not Presently Assigned		
993	Not Presently Assigned		
994	Not Presently Assigned		
995	Not Presently Assigned		
996	Not Presently Assigned		
997	Not Presently Assigned		
998	Not Presently Assigned		
999	Seg/Merge in Process		

#### **Notes and Comments:**

- 1) 2 Digit Property Use Codes (called Land Use Codes in the WAC's) are required per WAC 458-53-030. Counties may elect to use a more detailed land use code system using additional digits; however, no county land use code system may user fewer than the standard 2 digits.
- 2) The Property Use Code scheme specified in the WAC's matches the use code scheme found in the 'Standard Land Use Coding Manual, January 1965, Urban Renewal Administration, Housing and Home Finance Agency and Bureau of Public Roads, Department of Commerce except for categories 30 and 31. Categories 30 and 31 match the topics found in the 'Standard Industrial Classification Manual', 1967.
- 3) The SnoCo 5 digit use code in effect from implementation of codes in SnoCo was converted to a 3 digit use code with the implementation of Ascend<sup>TM</sup> and ProVal<sup>TM</sup>.
- 4) SnoCo Property Use Codes which did not conform to the WAC's (residential and commercial condominiums) were converted to conforming number with the implementation of Ascend<sup>TM</sup> and ProVal<sup>TM</sup>.
- 5) Bold titles in all caps match the titles from the WAC's. Bold titles in proper case are SnoCo instituted titles added for clarification. Titles on use code range numbers come from the WAC's. Titles on individual use codes at the 3 digit level are from either the Land Use Coding Manual, 1965 or the Standard Industrial Classification Manual, whichever is appropriate. In cases where SnoCo has elected to define a specific Property Use Code such as 915 Common Areas, there will be no corresponding title in either manual.
- 6) Code numbers omitted from the above list are not currently assigned by either WAC or SnoCo.
- 7) Utility accounts are not parcel specific but rather represent the proportion of the utility value that exists within the boundaries of a levy code. No specific Property Use Code related to 'use' can therefore be assigned to these accounts. Consequently they are assigned the use code of 002.
- 8) Property Use Codes are used by the Washington State Department of Revenue to stratify parcels in preparation of the County ratio and the creation of the County Abstract report.
- 9) Property Use Codes are used by Planning and Development Services (PDS) in various demographic and planning studies.
- 10) Property Use Codes are used by Surface Water Management (SWM), a division of Snohomish County Public Works to generate surface water billing charges.

#### Abstract Categories as specified by WAC 458-53-050

Each abstract category is a grouping of Property Use Codes as specified in the Ratio Procedures Manual. Refer to the procedures manual for a detailed explanation of which use codes are assigned to which abstract.

13. EXEMPT.....Tax Status of 'X', Fully Exempt

A category for utility accounts was created by SnoCo so that the utility accounts would be accounted for in the Abstract Report. They cannot be summarized in one of the other Abstract Groups as the SnoCo utility Property Use Code of 002 is not one defined in the WAC.

Categories for Reference and Exempt accounts were created by SnoCo so that all SnoCo parcels and value would be accounted for in the Abstract Report.

#### **Ratio Strata Categories:**

SFR .......Single Family Residential

MFR ......Multiple Family Residential

CML .....Commercial

MFG .....Manufacturing

AG .....Agriculture

AG/CU .....Agriculture / Current Use

OTHER ....All other Property Use Codes not excluded by statute

The following property types are excluded from the computations when the County Ratio is determined (refer to page II-1 of the Ratio Procedures Manual).

a) Designated forest land (Chapter 84.33 RCW) and timberland classified under Chapter 84.34 RCW (see RCW 84.34.060)

Abstract 7 - Forest Lands:
Property Use Code 87X & 88X

Abstract 9 - Timberland Property Use Code 95X

- b) State-owned game lands as defined in RCW 77.12.203 (2) Not Applicable to SnoCo
- c) Current use properties in those counties where a separate study is conducted pursuant to WAC 458-53-095 (3)

Not Applicable to SnoCo

- d) State assessed properties
  Property Use Code 002
- e) Exempt properties

  Tax Status = 'X'
- f) Senior citizen freeze properties Tax Status = 'A', 'B' or 'C'

Also Excluded are Reference Accounts
Property Use Code 001