



Neil Combee
POLK COUNTY PROPERTY APPRAISER
2025 DOR USE CODES

ADA Compliant
 Revised 04/2025

RES 00 VACANT RESIDENTIAL

- 0001 Vac.Res
- 0002 Vac. MH - Platted
- 0003 Vac. Condo Site - Platted
- 0004 Vac. Res. w/misc impr @ zero value
- 0006 Residential Improvements carried on other pcl's
- 0007 Res. or MH lot w/ misc impr of some value
- 0008 Lot w/ MH on TPP
- 0009 Vacant RV Lot
- 0024 Vac. mh lot w/ misc impr @ 0 value
- 0028 Vac. MH waterfront lot
- 0044 Vac. Condo/RV Lot
- 0064 Vac. Residential, Unbuildable
- 0080 Vac. Lakefront.
- 0082 Vac. other waterfront
- 0084 Vac. Lakefront w/ misc impr @ zero value
- 0085 Vac. Lakefront w/misc impr of some value
- 0086 Vac. Golf course front
- 0088 Vac. Airstrip front

RES 01 SINGLE FAMILY RESIDENTIAL

- 0100 SFR up to 2.49 AC
- 0101 SFR 2.5 TO 9.99AC
- 0102 SFR 10+ AC
- 0140 Attached Housing
- 0150 Modular Home up to 2.49 acres
- 0151 Modular Home 2.50 - 9.99 acres
- 0152 Modular Home 10+ acres
- 0160 SFR - Rental
- 0180 Res. Lakefront
- 0182 SFR other waterfront
- 0183 Modular Home Lakefront
- 0185 Modular Home other Waterfront
- 0186 SFR Golf course front
- 0187 Modular Home Golf Course front
- 0188 SFR Airstrip front

RES 02 MOBILE HOMES

- 0200 M.H. (RP) up to 2.49 Acres
- 0201 M.H. (RP) 2.5 - 9.99 Acres
- 0202 M.H. (RP) 10+ Acres
- 0280 M.H. Lakefront (RP Tag)
- 0282 M.H. other Waterfront w/ value(RP)
- 0286 M.H. Golf course front (RP)
- 0288 M.H. Airstrip front (RP)

COM 03 MULTI-FAMILY (10 UNITS OR MORE)

- 0301 Multi-Family 10+ (indiv units)
- 0310 Multi-family - 10 - 49 units
- 0315 Multi-family 50-119 units
- 0320 Multi-family 120+ units
- 0330 Multi Family - LIHTC
- 0331 Multi-family Low Income (USDA, Sect. 8, etc.)
- 0350 Duplexes, Tri's, Quad's in the greater Lakeland area 10+ units
- 0351 Duplexes, Tri's, Quad's in Highlands City, Mulberry, Bartow, Fort Meade, Eagle Lake area 10+ units
- 0352 Duplexes, Tri's, Quad's in Polk City, Auburndale, Lake Alfred, Winter Haven area 10+ units
- 0353 Duplexes, Tri's, Quad's Along Hwy 27, East part of the County from Davenport to Frostproof 10+ units
- 0360 Migrant Camps 10+ units

RES 04 CONDOMINIA

- 0400 Condominiums
- 0401 Condominiums - M.H. (indiv unit)
- 0441 Condominiums - R.V. (indiv unit)

RES 05 COOPERATIVES

- 0500 CO-OP Apartments
- 0502 CO-OP MH (indiv unit)

RES 06 RETIREMENT HMS (NON-EX)

- 0650 Assisted living facility
- 0651 Skilled Nursing Homes (Private-Medical)
- 0652 Retirement Facility (Mixed)
- 0653 CCRC (Continuing Care Retirement Community)



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RES 08 MULTI-FAMILY(UNDER 10 UNITS)

- 0801 Multiple SFR Residences
- 0802 Multiple MH Residences
- 0803 Multiple Residences SFR & MH
- 0811 Multi-family w/SFR
- 0840 SFR former DUP
- 0850 Duplexes, Tri's, Quad's in the greater Lakeland area 9 units or less
- 0851 Duplexes, Tri's, Quad's in Highlands City, Mulberry, Bartow, Fort Meade, Eagle Lake area 9 units or
- 0852 Duplexes, Tri's, Quad's in Polk City, Auburndale, Lake Alfred, Winter Haven area 9 units or less
- 0853 Duplexes, Tri's, Quad's Along Hwy 27, East part of the County from Davenport to Frostproof 9 units o

RES 09 RESIDENTIAL COMMON ELEMENTS/AREAS

- 0900 Vac. Residential / or Misc Imp. Common Elements/Areas
- 0901 Imp. Residential Common Elements/Areas
- 0989 Split and/or Combine in Progress

COM 10 VACANT COMMERCIAL

- 1000 Vacant Commercial
- 1002 Vac. Com. Core Area
- 1004 Vac Comm misc impr @ zero value
- 1005 Vac. Com./Imps on TPP
- 1006 Comm. improvements carried on other pcl's
- 1007 Comm. misc imp's of some value
- 1038 Vac. Commercial Golf Course Land
- 1040 Comm. Common Elements/Areas
- 1064 Vacant Commercial, Unbuildable

COM 11 STORES (ONE STORY)

- 1100 Com. Misc.
- 1104 Structure(s) of some value
- 1110 Retail up to 4999 sf
- 1120 Retail 5000sf to 20000sf
- 1130 Retail Over 20000 sf
- 1140 Drug Store
- 1150 Discount Stores
- 1160 Post Office (Not Gov. Owned)
- 1170 Home Improvement Center

- 1171 Furniture Stores
- 1172 Dollar Stores
- 1174 Convenience Stores w/Gas
- 1175 Convenience Stores Only
- 1179 Beauty Shops
- 1180 Dry Cleaners-Laundromat
- 1190 Day Care Center

COM 12 MIXED USE (RES W/OFFICE/STORE)

- 1203 Com. Land & Non-conforming Structure
- 1204 Store/Office w/Residence
- 1211 Downtown Core Area Misc

COM 13 DEPARTMENT STORES

- 1300 Department Stores

COM 14 SUPERMARKETS

- 1400 Supermarkets

COM 15 REGIONAL SHOPPING CENTERS

- 1500 Regional Shopping Center

COM 16 COMMUNITY SHOPPING CENTERS

- 1600 Mini Plaza
- 1610 Neighborhood Plaza
- 1620 Neighborhood Shopping Cntr
- 1671 Community Shopping Cntr

COM 17 OFFICES (NON-PROFESSIONAL SVC/1 STORY)

- 1710 One-Story, Class A Office, 1 - 9,999 sqft
- 1711 One-Story, Class A Office, 10,000 & larger sqft
- 1720 One-Story, Class B Office, 1 - 9,999 sqft
- 1721 One-Story, Class B Office 10,000 & larger sqft
- 1730 One-Story, Class C, Office, 1 - 9,999 sqft
- 1731 One-Story, Class C, Office, 10,000 & larger sqft
- 1740 One-Story, Class D Office, 1 - 9,999 sqft
- 1741 One-Story, Class D Office, 10,000 & larger sqft

COM 18 OFFICES (NON-PROFESSIONAL MULTI-STORY)

- 1810 Multi-Story, Class A Office, 1 - 9,999 sqft
- 1811 Multi-Story, Class A Office, 10,000 & larger sqft
- 1820 Multi-Story, Class B Office, 1 - 9,999 sqft
- 1821 Multi-Story, Class B Office, 10,000 & larger sqft
- 1830 Multi-Story, Class C Office, 1 - 9999 sqft
- 1831 Multi-Story, Class C Office, 10,000 & larger
- 1840 Multi-Story, Class D Office, 1 - 9999 sqft
- 1841 Multi-Story, Class D Office, 10,000 & larger sqft



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<u>COM</u>	<u>19 PROFESSIONAL SERVICE BLDGS</u>	2730	Mobile Home Sales/Svc
1906	Commercial Condo	2740	Auto Parts Sales
1907	Warehouse Condos	2750	Auto Repair / Commercial Service Garage
1940	Hospitals (Taxable)	2760	Used Sales & Rental/Leasing
1942	Professional Bldgs	2770	Quick Lube
1943	Medical Complex/Drs. Offices	2780	Car Wash
1944	Animal Clinics	<u>COM</u>	<u>28 PARKING LOTS & M.H. PARKS</u>
1945	Funeral Homes	2805	Commercial Parking Lots
1946	Schools and Colleges (taxable)	2850	MHP - 55+ Park; Lot Only
<u>COM</u>	<u>20 AIRPORTS, BUS, TERMS, MARINAS</u>	2851	MHP - 55+ Park; MH Lot and Unit
2000	Airports (Private)	2852	MHP - 55+ Park; MH Lot and Recreational Vehicle (RV)
2010	Bus Terminal (Private)	2853	RVP - 55+ Park; Recreational Vehicle (RV)
2020	Marinas	2854	MHP - Family Park; Lot Only
<u>COM</u>	<u>21 RESTAURANTS, CAFETERIAS</u>	2855	MHP - Family Park; MH Lot and Unit
2101	Local Restaurants/Eateries Upscale dining, High level of decor.	2856	MHP - Family Park; MH Lot and Recreational Vehicle (RV)
2102	Local Restaurants/Eateries Casual dining.	2857	RVP - Family Park; Recreational Vehicle (RV)
2103	Local Restaurants/Eateries Fast Casual, Minimum decor.	<u>COM</u>	<u>29 WHOLESALE OUTLETS (PRODUCE & MFG.)</u>
2104	Local Restaurants/Eateries Minimum Type Structures.	2900	Wholesale Outlets
2150	National/Chain Restaurants Casual Dining	<u>COM</u>	<u>30 FLORISTS & GREENHOUSES</u>
2151	National/Chain Restaurants Fast Casual Dining	3000	Florists & Greenhouses
<u>COM</u>	<u>22 DRIVE-IN RESTAURANTS</u>	<u>COM</u>	<u>31 DRIVE-IN THEATERS & OPEN STADIUMS</u>
2201	Local Fast Food Restaurants	3100	Theaters (Drive-Ins)
2250	National/Chain Fast Food Restaurants	<u>COM</u>	<u>32 ENCLOSED THEATERS & AUDITORIUMS</u>
<u>COM</u>	<u>23 FINANCIAL INSTITUTIONS</u>	3200	Theaters (Enclosed)
2300	Banks (S&L, Financial Insts.)	<u>COM</u>	<u>33 NIGHT CLUBS, LOUNGES & BARS</u>
2310	Bank Branch office	3300	Bars & Lounges
<u>COM</u>	<u>24 INSURANCE COMPANY OFFICES</u>	<u>COM</u>	<u>34 BOWLING ALLEY, SKATING RINK & POOL HALL</u>
2400	Insurance Co. (National & Regional)	3400	BowlingAlleys,Skating Rinks&Pool Hal
<u>COM</u>	<u>25 REPAIR SVC SHOP (APPLIANCES, ETC.)</u>	3410	Fitness Center
2500	Svc & Repair Shops	3420	Radio/TV Station
<u>COM</u>	<u>26 SERVICE STATIONS</u>	<u>COM</u>	<u>35 TOURIST ATTNS, EXHIBITS, ENTMT FACL & FAIRS</u>
2600	Service Stations	3536	Tourist Attractions
2610	Truck Stops	3537	Entert Facil.(Golf, Go Carts, Event Venues)
<u>COM</u>	<u>27 AUTO, MARINE, M.H. (SALES & SERVICE)</u>	3538	Clubhouse/Country Club/Cultural Org. (Taxable)
2700	Auto Sales/Svc (Dealerships)		
2701	RV Sales/Service		
2702	Motorcycle/Rec. Vehicles Sales/Service		
2710	Farm Machinery Sales/Svc		
2720	Marine Sales/Svc		



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- COM 36 CAMPS**
3600 Fish Camps
- COM 37 RACE TRACKS(AUTO,HORSE,DOG)**
3700 Race Tracks
- COM 38 GOLF COURSES & DRIVING RANGES**
3800 Golf Courses & Dr. Ranges
- COM 39 HOTELS & MOTELS**
3900 Franchise or Chain Hotels
3901 Independently owned Motels
3910 Bed & Breakfast
3950 Timeshare Properties
- IND 40 VACANT INDUSTRIAL**
4001 Vacant Industrial
4004 Vac Indust w/misc imp@ 0 value
4005 Vac Ind/Imps on TPP
4006 Industrial improvements carried on other parcels
4007 Industrial w/ impr of some value (XFOB)
4040 Ind. Common Elements/Areas
4064 Vacant Industrial, Unbuildable
- IND 41 LIGHT MANUFACTURING**
4100 Light Manufacturing
4105 Misc. Industrial Facility
- IND 42 HEAVY INDUSTRIAL**
4202 Heavy Industrial
4216 Heavy Ind-Pollution Cont.
- IND 43 LUMBER YARDS, SAWMILLS, ETC**
4300 Lumber Yds, Sawmills, Plaining
- IND 44 PACKING PLANTS (FRUIT, VEG, MEAT)**
4400 Citrus Packing Plants
- IND 45 BOTTLERS, BREWERS, DISTILLERIES**
4500 Citrus Canning, Bottlers, Brewers, Distilleries and Wineries
- IND 46 OTHER FOOD PROCESSING (CANDY, ETC)**
4600 Other Food Processing, Bakeries, Candy Factories, Potato Chip Factories
- IND 48 WAREHOUSING, DISTRIBUTION, TERMINALS**
4800 All Wh, Distrib, Term, Storage under 19,999 sf
4801 All Wh, Distrib, Term, Storage 20,000 to 99,999 sf

- 4805 Wh, Distrib, Term, Storage Steel Constr 100,000 to 399,999 sf
- 4806 Wh, Distrib, Term, Storage Concrete Constr 100,000 to 399,999 sf
- 4810 All Wh, Distrib, Term, Storage over 400,000 sf
- 4814 Industrial Self Storage
- 4815 Self Storage
- 4816 Flex Buildings
- 4830 Cold Storage
- IND 49 BUILDING SUPPLY, JUNK-YARDS, FUEL STG**
4915 Open Storage-New&Used Bldg Supplies
4924 Gas & Oil Storage & Distribution
4925 Auto Wrecking & Junkyards



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AG 51 CROPLAND

- 5100 Cropland
- 5101 Cropland w/Misc. Imp.
- 5102 Cropland w/Res.
- 5103 Cropland w/M.H.
- 5104 Cropland w/MH on TPP
- 5110 Cropland w/Undev. Lnd.
- 5111 Cropland w/Undev. w/Misc. Imp.
- 5112 Cropland w/Undev. w/Res.
- 5113 Cropland w/Undev. w/M.H.
- 5114 Cropland w/Undev w/MH on TPP
- 5120 Cropland w/Com. Land
- 5121 Cropland w/Com. Bldg.
- 5122 Cropland w/M.H. Park
- 5123 Cropland w/Golf Course
- 5150 Cropland w/Citrus
- 5151 Cropland w/Citrus/Misc. Imp.
- 5152 Cropland w/Citrus/Res.
- 5153 Cropland w/Citrus/M.H.
- 5154 Cropland w/Citrus w/MH on TPP
- 5160 Cropland w/Pasture
- 5161 Cropland w/Pasture/Misc. Imp.
- 5162 Cropland w/Pasture/Res.
- 5163 Cropland w/Pasture/M.H.
- 5164 Cropland w/Pasture w/MH on TPP
- 5170 Cropland w/Farmland
- 5171 Cropland w/Farmland/Misc. Imp.
- 5172 Cropland w/Farmland/Res.
- 5173 Cropland w/Farmland/M.H.
- 5174 Cropland w/Farmland w/MH on TPP

AG 54 TIMBER

- 5400 Timber
- 5401 Timber w/Misc.Imp.
- 5402 Timber w/Res.
- 5403 Timber w/M.H.
- 5404 Timber w/MH on TPP
- 5410 Timber w/Undev. Lnd.
- 5411 Timber w/Undev. w/Misc. Imp.
- 5412 Timber w/Undev. w/Res.
- 5413 Timber w/Undev. w/M.H.
- 5414 Timber w/Undev w/MH on TPP
- 5420 Timber w/Com. Land
- 5421 Timber w/Com. Bldg.

- 5422 Timber w/M.H. Park
- 5423 Timber w/Golf Course
- 5450 Timber w/Citrus
- 5451 Timber w/Citrus/Misc. Imp.
- 5452 Timber w/Citrus/Res.
- 5453 Timber w/Citrus/M.H.
- 5454 Timber w/Citrus w/MH on TPP
- 5460 Timber w/Pasture
- 5461 Timber w/Pasture/Misc. Imp.
- 5462 Timber w/Pasture/Res.
- 5463 Timber w/Pasture/M.H.
- 5464 Timber w/Pasture w/MH on TPP
- 5470 Timber w/Farmland
- 5471 Timber w/Farmland/Misc. Imp.
- 5472 Timber w/Farmland/Res.
- 5473 Timber w/Farmland/M.H.
- 5474 Timber w/Farmland w/MH on TPP

AG 60 PASTURE/GRAZING

- 6000 Pasture
- 6001 Pasture w/Misc. Imp.
- 6002 Pasture w/Res.
- 6003 Pasture w/M.H.
- 6004 Pasture w/MH on TPP
- 6010 Pasture w/Undev. Lnd.
- 6011 Pasture w/Undev. w/Misc. Imp.
- 6012 Pasture w/Undev. w/Res.
- 6013 Pasture w/Undev. w/M.H.
- 6014 Pasture w/Undev. w/MH on TPP
- 6020 Pasture w/Com. Land
- 6021 Pasture w/Com. Bldg.
- 6022 Pasture w/M.H. Park
- 6023 Pasture w/Golf Course
- 6050 Pasture w/Citrus
- 6051 Pasture w/Citrus/Misc. Imp.
- 6052 Pasture w/Citrus/Res.
- 6053 Pasture w/Citrus/M.H.
- 6054 Pasture w/Citrus w/MH on TPP
- 6070 Pasture w/Farmland
- 6071 Pasture w/Farmland/Misc. Imp.
- 6072 Pasture w/Farmland/Res.
- 6073 Pasture w/Farmland/M.H.
- 6074 Pasture w/Farmland w/MH on TPP



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AG 66 CITRUS

- 6600 Citrus
- 6601 Citrus w/Misc. Imp.
- 6602 Citrus w/Res.
- 6603 Citrus w/M.H.
- 6604 Citrus w/MH on TPP
- 6610 Citrus w/Undev. Lnd.
- 6611 Citrus w/Undev. w/Misc. Imp.
- 6612 Citrus w/Undev. w/Res.
- 6613 Citrus w/Undev. w/M.H.
- 6614 Citrus w/Undev w/MH on TPP
- 6620 Citrus w/Com. Land
- 6621 Citrus w/Com. Bldg.
- 6622 Citrus w/M.H. Park
- 6623 Citrus w/Golf Course
- 6660 Citrus w/Pasture
- 6661 Citrus w/Pasture/Misc. Imp.
- 6662 Citrus w/Pasture/Res.
- 6663 Citrus w/Pasture/M.H.
- 6664 Citrus w/Pasture w/MH on TPP
- 6670 Citrus w/Farmland
- 6671 Citrus w/Farmland/Misc. Imp.
- 6672 Citrus w/Farmland/Res.
- 6673 Citrus w/Farmland/M.H.
- 6674 Citrus w/Farmland w/MH on TPP

AG 67 POULTRY, BEES, FISH, RABBITS

- 6700 Poultry, Bees, Fish, Rabbits...
- 6701 Poultry, Bees, Fish, Rabbits... w/Misc. Imp.
- 6702 Poultry, Bees, Fish, Rabbits... w/Res.
- 6703 Poultry, Bees, Fish, Rabbits... w/M.H.
- 6704 Poultry, Bees, Fish, Rabbits...w/MH on TPP
- 6710 Poultry, Bees, Fish, Rabbits... w/Undev. Lnd.
- 6711 Poultry, Bees, Fish, Rabbits... w/Undev. w/Misc. Imp.
- 6712 Poultry, Bees, Fish, Rabbits... w/Undev. w/Res.
- 6713 Poultry, Bees, Fish, Rabbits... w/Undev. w/M.H.
- 6714 Poultry, Bees, Fish, Rabbits..w/Undev w/MH on TPP
- 6720 Poultry, Bees, Fish, Rabbits... w/Com. Land
- 6721 Poultry, Bees, Fish, Rabbits... w/Com. Bldg.

- 6722 Poultry, Bees, Fish, & Rabbits...w/M.H. Park
- 6723 Poultry, Bees, Fish, & Rabbits...w/Golf Course
- 6750 Poultry, Bees, Fish, & Rabbits...w/Citrus
- 6751 Poultry, Bees, Fish, & Rabbits...w/Citrus/Misc. Imp.
- 6752 Poultry, Bees, Fish, & Rabbits...w/Citrus/Res.
- 6753 Poultry, Bees, Fish, & Rabbits... w/Citrus/M.H.
- 6754 Poultry, Bees, Fish, Rabbits..w/Citrus w/MH on TPP
- 6760 Poultry, Bees, Fish, & Rabbits...w/Pasture
- 6761 Poultry, Bees, Fish, & Rabbits...w/Pasture/Misc. Imp.
- 6762 Poultry, Bees, Fish, & Rabbits... w/Pasture/Res.
- 6763 Poultry, Bees, Fish, & Rabbits...w/Pasture/M.H.
- 6764 Poultry, Bees, Fish, Rabbits.. w/Pasture w/MH on TPP
- 6770 Poultry, Bees, Fish, & Rabbits...w/Farmland
- 6771 Poultry, Bees, Fish, & Rabbits...w/Farmland/Misc. Imp.
- 6772 Poultry, Bees, Fish, & Rabbits...w/Farmland/Res.
- 6773 Poultry, Bees, Fish, & Rabbits... w/Farmland/M.H.
- 6774 Poultry, Bees, Fish, Rabbits.. w/Farmland w/MH on TPP



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AG 68 DAIRY

- 6800 Dairy
- 6801 Dairy w/Misc. Imp.
- 6802 Dairy w/Res.
- 6803 Dairy w/M.H.
- 6804 Dairy w/MH on TPP
- 6810 Dairy w/Undev. Lnd.
- 6811 Dairy w/Undev. w/Misc. Imp.
- 6812 Dairy w/Undev. w/Res.
- 6813 Dairy w/Undev. w/M.H.
- 6814 Dairy w/Undev w/MH on TPP
- 6820 Dairy w/Com. Land
- 6821 Dairy w/Com. Bldg.
- 6822 Dairy w/M.H. Park
- 6823 Dairy w/Golf Course
- 6850 Dairy w/Citrus
- 6851 Dairy w/Citrus/Misc Imp.
- 6852 Dairy w/Citrus/Res.
- 6853 Dairy w/Citrus/M.H.
- 6854 Dairy w/Citrus w/MH on TPP
- 6870 Dairy w/Farmland
- 6871 Dairy w/Farmland/Misc. Imp.
- 6872 Dairy w/Farmland/Res.
- 6873 Dairy w/Farmland/M.H.
- 6874 Dairy W/Farmland w/MH on TPP

AG 69 ORNAMENTAL

- 6900 Nursery
- 6901 Nursery w/Misc. Imp.
- 6902 Nursery w/Res.
- 6903 Nursery w/M.H.
- 6904 Nursery w/MH on TPP
- 6910 Nursery w/Undev. Lnd.
- 6911 Nursery w/Undev. w/Misc. Imp.
- 6912 Nursery w/Undev. w/Res.
- 6913 Nursery w/Undev. w/M.H.
- 6914 Nursery w/Undev w/MH on TPP
- 6920 Nursery w/Com. land
- 6921 Nursery w/Com. Bldg.
- 6922 Nursery w/M.H. Park
- 6923 Nursery w/Golf Course
- 6950 Nursery w/Citrus
- 6951 Nursery w/Citrus/Misc. Imp.
- 6952 Nursery w/Citrus/Res.

- 6953 Nursery w/Citrus/M.H.
- 6954 Nursery w/Citrus w/MH on TPP
- 6960 Nursery w/Pasture
- 6961 Nursery w/Pasture/Misc. Imp.
- 6962 Nursery w/Pasture/Res.
- 6963 Nursery w/Pasture/M.H.
- 6964 Nursery w/Pasture w/MH on TPP
- 6970 Nursery w/Farmland
- 6971 Nursery w/Farmland/Misc. Imp.
- 6972 Nursery w/Farmland/Res.
- 6973 Nursery w/Farmland/M.H.
- 6974 Nursery w/Farmland w/MH on TPP

INST 70 VACANT INSTITUTIONAL

- 7000 Vacant Institutional - vac land or misc impr of some value
- 7050 Vacant non-Appurtenant Common Elements
- 7070 Vacant CDD Parcel - vac land or misc impr of some value
- 7071 Churches- vacant land or misc impr of some value
- 7072 Schools & Colleges (Private) - vac land or misc impr of some value
- 7073 Hospitals (Privately Owned) - vac land or misc impr of some value
- 7074 Homes for the Aged - vac land or misc impr of some value
- 7075 Charitable including Orphanages - vac land or misc impr of some value
- 7076 Cemeteries - vac land or misc impr of some value
- 7077 Clubs & Lodges - vac land or misc impr of some value
- 7078 Nursing Homes (Medical Facilities) - vac land or misc impr of some value
- 7079 Cultural Organizations - vac land or misc impr of some value

INST 71 CHURCHES

- 7100 Churches
- 7101 Churches (Taxable)

INST 72 PRIVATE SCHOOLS & COLLEGES

- 7200 Schools & Colleges (Private)

INST 73 PRIVATE OWNED HOSPITALS

- 7300 Hospitals (Privately Owned) & Medical Facilities



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INST 74 HOMES FOR THE AGED

7400 Homes for the Aged

INST 75 ORPHANAGES, NON-PROFIT

7500 Charitable including Orphanages-improved

INST 76 MORTUARIES, CEMETARIES

7600 Cemeteries

INST 77 CLUBS, LODGES, UNION HALLS

7728 Clubs & Lodges

7750 Non-Appurtenant Common Elements

7770 CDD Parcel Improved

INST 78 SANITARIIUMS, CONVALESCENT, REST HOMES

7800 Nursing Homes (Medical Facilities)

INST 79 CULTURAL ORGS & FACILITIES

7900 Cultural Organizations

GOV 80 VACANT GOVERNMENTAL

8050 Vacant Mineral Rights (100% GOV EX)

8076 Vacant Cemetery (100% GOV EX)

8081 Vacant Military - vac land or misc impr of some value

8082 Vacant Forest, Parks - vac land or misc impr of some value

8083 Vacant Public County Schools - vac land or misc impr of some value

8084 Vacant Colleges - vac land or misc impr of some value

8085 Vacant Hospitals - vac land or misc impr of some value

8086 Vacant County - vac land or misc impr of some value

8087 Vacant State - vac land or misc impr of some value

8088 Vacant Federal - vac land or misc impr of some value

8089 Vacant Municipal - vac land or misc impr of some value

8095 Vacant Submrgd Land (100% GOV EX)

GOV 81 MILITARY

8100 Military

GOV 82 FORESTS, PARKS, REC AREAS

8200 Forests, Parks, Rec. Areas

GOV 83 PUBLIC COUNTY SCHOOLS

8300 Schools,Public-County (Owned by Sch Brd)

GOV 84 COLLEGES

8400 Colleges

GOV 85 HOSPITALS

8500 Hospitals (Municipal & County)

GOV 86 COUNTY

8600 Counties (Other than Pub Schools,Colleges)

GOV 87 STATE

8700 State (Other than Military,Forests,P

GOV 88 FEDERAL

8800 Federal (Other than Military, Forests,P

GOV 89 MUNICIPAL

8900 Municipal (Other than Colleges,Parks&Re

8930 Municipal Golf Course

MISC 90 LEASEHOLD INTEREST

9000 Leasehold Interest

MISC 91 UTILITIES

9130 Railroad Land

9140 Railroad Land w/Misc. Imp

9190 Utilities (Gas, Electric, Phone)

MISC 92 MINING LAND (PETROLEUM & GAS)

9200 Phosphate Land

9207 Phosphate Plants

9208 Sand Mines

9209 Sand Mines with Improvements

9210 Phosphate Land With Improvements

9257 Phos. Plants on Land w/ less Mineral Rights

9292 Petroleum & Gas Land

MISC 93 SUB-SURFACE RIGHTS

9350 Mineral Rights (Not Phos.)

9360 Phos. Mineral Rights

MISC 94 RIGHT-OF-WAY

9400 Streets, R/W & Retention (Private)

MISC 95 SUBMERGED LAND

9500 Submrgd Land/Lk Bottom/Perc Pond)

MISC 96 WASTE, BORROW PITS

9670 Sewage/Borrow Pits/Spray Fields

9681 Waste Land

MISC 97 OUTDOOR REC / SUBJ. TO CLFD USE ASSMT

9741 Recreation Land (Covenant)

9742 Enviromental Endangered Land

9744 Recreation Land w/Misc.Imp.(Covenant)



Neil Combee
POLK COUNTY PROPERTY APPRAISER
2025 DOR USE CODES

MISC 98 CENTRALLY ASSESSED

- 9800 Centrally Assessed Railroad Land
- 9801 Centrally Assessed Railroad Value
- 9802 Centrally Assessed Railroad Car Line Value

MISC 99 NON-AGRICULTURAL ACREAGE

- 9900 Unplatted up to 10 acres
- 9904 Unplatted up to 10ac w/ impr @ zero val
- 9905 Unplatted up to 10ac w/impr of some value
- 9910 Inaccessible tracts
- 9920 Unplatted tracts 10 - 29.99 acres
- 9924 Tracts 10AC+ w/Misc.Imp. @ 0
- 9925 Unplatted tracts 30 to 59.99 acres
- 9930 Unplatted tracts 60 - 99.99 acres
- 9935 Unplatted tracts 100+ acres
- 9940 Recreational Land (Private)
- 9980 Unplatted tracts w/ Lake Frontage