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Things To Know - Use Codes

Use Code Disclaimer

The Kern County Assessor "use codes" are internal Assessor's Office codes that are valid for Assessor use only. These codes are discretionary and are not required by California tax law. The Assessor is not required to supply these codes to any other agency. The information contained in these codes is not designed for use by any other agency, group, or individual. The Kern County Assessor does not guarantee the accuracy of this information and takes no responsibility for the use of these codes by other organizations. The Kern County Assessor cautions other agencies that these codes are not guaranteed to be applicable for non-Assessor use. The Kern County Assessor is not liable for erroneous or incomplete data.

Coding Standards

All major use codes ranging from 1000 through 5900 having an eight (8) in the third digit position will reflect oil production within that major use code, (e.g. 4080–20+ acres undeveloped land with oil production). Those same major use codes having a nine (9) in the third digit position will indicate multiple use within that use code.

Major use codes 0000, 0100, 1000, 3000, 4000, and 5000 containing a seven (7) or eight (8) in the fourth digit position will indicate the presence of licensed manufactured home(s). The seven (7) will indicate one licensed manufactured home. The eight (8) will indicate two or more licensed manufactured homes. (e.g. 0107–single family residence and one licensed manufactured home irrespective of zoning; 5008–20+ acres undeveloped land with two or more licensed manufactured homes).

Unless otherwise specified within the use code series, a nine (9) in the fourth digit position will indicate major miscellaneous improvements.

USE CODES - VACANT LAND

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- 0000 -No Use Code (interim status)
- 0001 - A zone or RS zone one acre or less.
- 0009 - Same as above except with minor miscellaneous improvements.
- 0010 - R-1 zone one acre or less.
- 0017 - Same as 0010 with licensed manufactured home.
- 0019 - R-1 zone with miscellaneous improvements.
- 0020 - R-2 zone.
- 0027 - Same as 0020 with licensed manufactured home.
- 0029 - R-2 zone with miscellaneous improvements.
- 0030 - R-3 zone.
- 0039 - R-3 zone with miscellaneous improvements.
- 0040 - R-4 zone.
- 0049 - R-4 zone with miscellaneous improvements.
- 0050 - E zoned land one acre or less.
- 0059 - E zone with miscellaneous improvements.

0060 - Land with more than one acre and less than three acres that is not zoned R-2, R-3, R-4, commercial or industrial.

0067- Same as 0060 with license manufactured home.

0068- Same as 0060 with multiple license manufactured homes.

0069- Same as 0060 with miscellaneous improvements.

0070 - Land with at least three acres and less than seven acres that is not zoned R-2, R-3, R-4, commercial or industrial.

0077- Same as 0070 with license manufactured home.

0079 – Same as 0070 with miscellaneous improvements.

0080 - Land with seven to twenty acres inclusive that is not zoned R-2, R-3, R-4, commercial or industrial.

0081 - 20.01 acres to 39.99 acres inclusive that is not zoned R-2, R-3, R-4, commercial or industrial.*

0082 - 40.00 acres to 99.99 acres inclusive that is not zoned R-2, R-3, R-4, commercial or industrial.*

0083 - 100 acres or more that is not zoned R-2, R-3, R-4, commercial or industrial.*

0087- Same as 0080 with license manufactured home.

0089 – Same as 0080 with miscellaneous improvements.

0090 - All vacant land that has T zoning to include T, R-S-T-, R-1-T, etc.

0091 - All vacant land with MS (manufactured Home Subdivision) zoning.

0097 - MS and T zoning with a licensed manufactured home.

0098 - Same as above with two or more licensed manufactured homes.

0099 - Vacant T-zoned land with miscellaneous improvements – No licensed manufactured home. If the property has a licensed manufactured home, it should be coded as 0097.

*These use codes should be used for parcels in transition from agricultural or undeveloped land to subdivision. If zoning is mixed (i.e., part R-1, part R-4) use size criterion only.

USE CODES - SINGLE FAMILY RESIDENCE

0100 - Single family residence on R-S zoned land.

0101 - Single family residence on R-1 zoned land.

0102 - Single family residence on R-2 zoned land.

0103 - Single family residence on R-3 zoned land.

0104 - Single family residence on R-4 zoned land.

0105 - Single family residence on commercial or industrial zoned land.

0106 - Single family residence on all other zoned land not covered by the above and having 20 acres or less.

0107 - Single family residence and one licensed manufactured home.

0108 - Single family residence and two or more licensed manufactured homes.

0180 - manufactured home not upon a permanent foundation system, MS zoning.

0181 - Same as above, except in T, R-S-T, or R-1-T zoning.

0182 - Same as above, except in any A series zoning.

0183 - Same as above, for all other zonings other than MS, T, R-S-T, R-1-T or A.

0186- Same as 0106 with license manufactured home.

0189 - Multiple manufactured homes not upon permanent foundation systems or upon a single parcel in any zone.

0190 - manufactured home upon permanent foundation system having a recorded Certificate of Occupancy, MS zoning.

0191 - Same as above, except in T, R-S-T, or R-1-T zoning.

0192 - manufactured home upon permanent foundation system having a recorded Certificate of Occupancy, A series zoning.

0193 - Same as above, for all other zonings other than MS, T, R-S-T, R-1-T, or A.

0196- Same as 0106 with miscellaneous improvements.

0198- Same as 0190 with license manufactured home.

0199 - Multiple manufactured homes upon permanent foundation systems or a single parcel in any zone.

USE CODES - MULTIPLE DWELLING

0200 - Duplex or any building that contains two living units on one parcel.

0201 - Any parcel that has two separate residences on one parcel.

0207 – Same as 0200-201 with license manufactured home.

0300 - Triplex or any building that contains three living units on one parcel.

0301 - Any parcel that has a duplex and a residence totaling three living units.

0302 - Any parcel that has three separate residences.

0307 – Same as 0300-0302 with license manufactured home.

0400 - Fourplex or four living units in one building on one parcel.

0401 - Two duplexes on one parcel.

0402 - Triplex and one residence on one parcel.

0403 - Any parcel with four separate residences.

0404 - Duplex and two residences.

0407 – Same as 0400-0404 with license manufactured home.

0500 - Any parcel that has a five-to-nine-unit apartment complex.

0501 - Any parcel that has a 10-to-20-unit apartment complex.

0502 - Any parcel that includes 21-to-30-unit apartment complex.

0503 - Any parcel that contains a 31-and over-unit apartment complex.

0504 - Five or more residences on one parcel to include courts or combination of units totaling five (fourplex and residence, etc.).

0600 - Condominiums - includes any condominium.

0601 - Common areas.

0602 - Cooperative (limited housing cooperatives, stock cooperatives, and community apartment projects).

0700 – Not Used.

0800 – Not Used.

USE CODES - COMMERCIAL

- 1000 - Vacant land - all vacant land that is zoned C-O.
- 1007- Same as 1000 with licensed manufactured home.
- 1009 – Same as 1000 with multiple licensed manufactured homes.
- 1010 - Vacant land - all vacant land that is zoned C-1.
- 1019 – Same as 1010 with multiple licensed manufactured homes.
- 1020 - Vacant land - all vacant land in the County zoned C-2.
- 1027- Same as 1020 with licensed manufactured home.
- 1029 – Same as 1020 with multiple licensed manufactured homes.
- 1090 – Same as 1000-1020 with miscellaneous improvements.
- 1100 - Small Stores - small street retail that derives significant sales from drive by traffic. Size is less than 5,000 SF.
- 1111 - liquor
- 1116 - auto parts
- 1119 - barber and beauty shop
- 1120 - laundries and dry cleaning
- 1123 - Small Freestanding Retail Building - is designed for single user and set back from the street to accomodate parking. Size is less than 5,000 SF.
- 1124 - Small in-line multiple tenant retail building in shopping center with less than 5,000 SF.
- 1125 - Small freestanding retail building on pad in shopping center with less than 5,000 SF.
- 1190 - multiple use - dominant use being small store
- 1200 - Combination Stores and Offices - to include combinations that contain residences, stores, or offices on one parcel.
- 1201 - combo residence and office
- 1202 - store and office
- 1203 - residence and store
- 1290 – Same as 1200 with miscellaneous improvements.
- 1300 - Large Stores - Large street retail that derives significant sales from drive by traffic. Size is greater than 5,000 SF.
- 1301 - department
- 1308 - Large Freestanding Retail Building - is designed for single user and set back from the street to accomodate parking. Size is greater than 5,000 SF.
- 1309 - Large In-Line Multiple Tenant Retail Building - in shopping center with greater than 5,000 SF.
- 1310 - Large Freestanding Retail Building out on pad in shopping center with greater than 5,000 SF.
- 1311 - Indoor Swap Meet - Size is greater than 5,000 SF
- 1312 - Big Box - Large single user retail building larger than 15,000 SF.
- 1390 - multiple use
- 1400 - Markets - any structure designed to be used primarily for retail food sales.
- 1401 - supermarket
- 1402 - grocery

- 1403 - franchise food (7-11, Circle-K, etc.)
- 1404 - meat
- 1405 - produce
- 1406 - seafood
- 1407 - fruit stand
- 1490 - multiple use
- 1500 - Shopping Centers on One Parcel
- 1501 - small neighborhood shopping center
- 1502 - large regional shopping center
- 1600 - Office Buildings - any structure designed for use as an office building. Can be one or more stories and contain one or more offices.
- 1601 - Media
- 1604 - communication service
- 1605 - medical
- 1606 - dental
- 1607 - medical - dental combo
- 1613 - veterinary
- 1614 - residence and office
- 1690 - multiple use
- 1700 - Institutional
- 1701 - hospital
- 1702 - sanitarium
- 1703 - rest home
- 1704 - medical lab
- 1705 - ambulance service and related operations
- 1706 - church
- 1707 - cemetery
- 1708 - mortuary
- 1709 - mausoleum
- 1710 - schools - not owned by public entity
- 1711 - church-owned property not used as a church, includes parking lot, playground, classrooms.
- 1712 - retirement home
- 1713 - day care center
- 1714 - half-way house
- 1715 - museum
- 1716 - prison
- 1720 - skilled nursing
- 1790 - Same as 1700 with miscellaneous improvements.

1800 - Food and Beverage - any parcel that contains a structure designed for the preparation and sale of food and drink.

1801 - restaurants

1802 - cafes

1803 - coffee shop

1804 - cocktail lounge

1805 - bars and taverns

1806 - catering

1807 - drive-in restaurant

1808 - Specialty drive-up kiosks

1890 - multiple use - major being food and beverage

1900 - Recreational - any parcel improved with a structure or other improvements designed for some type of recreational use.

1901 - theatres (enclosed)

1902 - theatres (drive-in)

1903 - pool hall

1904 - health studios - spas

1905 - bowling alley

1906 - skating rink

1907 - miniature golf

1908 - fraternal organizations

1909 - country clubs

1910 - golf courses

1911 - tennis clubs

1912 - recreation or meeting hall

1913 - lodges or resorts

1914 - racetrack - auto

1915 - racetrack - motorcycle

1916 - racetrack - horse

1917 - dance studio

1918 - handball/racquet ball courts

1919 - driving range

1980- Recreational with manufactured home.

1990- Recreational with miscellaneous improvements.

2100 - Financial - any parcel that contains an improvement intended to be used for financial purposes.

2101 - banks

2102 - savings and loans

- 2103 - bail bonds
- 2190 – Financial with miscellaneous improvements.
- 2200 - Service Shops - structures designed for service and/or repair.
- 2201 - car wash
- 2202 - kennels and pet grooming
- 2203 - auto body and paint shops
- 2204 - auto repair (garage)
- 2205 - motorcycle repair
- 2206 - bicycle repair
- 2207 - equipment repair
- 2208 - bus depot
- 2290 - multiple use
- 2300 - Petroleum - structures designed to sell oil and store oil products.
- 2301 - service stations
- 2302 - bulk plant
- 2303 - bottled gas dealer
- 2304 - service station with mini-mart
- 2305 - Mini-Mart SS/Fast Food
- 2390 - multiple use
- 2400 - Sales - parcels whose use involves sales of motor-driven vehicles.
- 2401 - auto sales - new
- 2402 - auto sales - used
- 2403 - boat sales
- 2404 - aircraft sales
- 2405 - farm machinery sales
- 2406 - RV sales
- 2490 - multiple use
- 2500 - Commercial or Industrial Common Area - No Value
- 2501 - Parking Lots - parcels whose use is totally for parking of vehicles.
- 2590 - multiple use
- 2600 - Nurseries - parcels used for growing plants, sale of plants and products relating to their care, pest control, and lawn and tree service.
- 2601 - nurseries
- 2602 - gardeners
- 2603 - tree service
- 2604 - seed growers
- 2605 - pest control
- 2606 - hydroponics and greenhouses

2607 - tree farm - not nursery stock

2608 - nurseries - trees grown for orchards

2690 - multiple use

2700 - Hotel - to be applied to buildings in which the first story is designed as a lobby or service businesses and the upper stories are designed as sleeping room units.

2701 - Hotel without restaurant

2707 - Rooming House

2790 - Hotel with miscellaneous improvements.

2800 - Motel - buildings designed and built for temporary occupancy that contain more than two guest units. Can be single or multi-story structures.

2801 - Motel without restaurant

2890 - motel with miscellaneous improvements.

2900 - Manufactured Home Park - property developed and used as a manufactured home or trailer park and renting spaces. Might possibly have club house, pool, etc.

2901 - Travel Trailer or R.V. Park

2990 - Manufactured home park with miscellaneous improvements.

USE CODES - INDUSTRIAL

3000 - Vacant Land - Industrial

3010 - all vacant land zoned M-1

3019- M-1 with miscellaneous improvements

3020 - all vacant land that is zoned M-2

3027- same as 3020 with licensed manufactured home.

3029- same as 3020 with miscellaneous improvements.

3030 - all vacant land that is zoned M-3

3039- same as 3030 with miscellaneous improvements.

3050 - railroad spur

3080 - Same as 3000 with licensed manufactured home.

3089 - same as 3080 with miscellaneous improvements.

3090 - same as 3000 with miscellaneous improvements.

3100 - Light Manufacturing - that property designed for light industrial use which may include one-story manufacturing plants, large and small warehouse structures, and truck terminals.

3101 - contractor - general building

3102 - contractor - swimming pool

3103 - contractor - engineering

3104 - contractor - drilling

3105 - contractor - oilfield

3106 - machine shop

3107 - tire shop - retread

3108 - recycling center (aluminum, paper, glass, and/or plant material)

3120 - Office/Warehouse - Multi Unit

3180- Same as 3100 wit licensed manufactured home.

3190- multiple use

3200 - Heavy Industrial - property designed for heavy industrial processes involving raw materials and end products, usually with large special use structures.

3201 - foundry

3202 - steel fabricating

3203 - heavy equipment - production, modification, or repair

3204 - carbon plants

3205 - concrete and/or batch plants

3206 – refineries

3280- Same as 3200 with licensed manufactured home

3290- multiple use

3300 -Timber - property involved in the production and sale of lumber products.

3301 - lumberyard

3302 - saw mill

3303 - planing mill

3400 - Produce Plants

3401 - cotton gin

3402 - packing shed

3490 - multiple use

3500 - Food Processing

3501 - bakery

3502 - creamery

3503 - bottling plant

3504 - meat packing plant

3505 - winery

3506 - almond huller

3507 - dairy distributorship - milk depot

3508 - soft drink distributor (other than bottling plant)

3509 - alcoholic beverage distributor

3590 - multiple use

3600 - Storage - enclosed structures designed for storage or warehouses.

3601 - warehouse

3602 - public storage (mini-warehouse)

3603 - van and storage

3604 - ice and cold storage

3605 - grain elevator or silo

3680- same as 3600 with licensed manufactured home.

3700 - Storage - property developed for storage of equipment, etc. usually with fencing. Might have a small office building.

3701 - equipment rental

3702 - auto wrecking

3703 - metal salvage

3704 - farm equipment

3705 - trucking company

3706 - truck terminal

3707 - towing company (primary business)

3708 - taxi-cab operation

3709 - commuter service (vehicle)

3710 - junk yard

3720 - Distribution Centers

3780 - same as 3700 with manufactured home

3790 - multiple use

3800 - Industrial Sales

3801 - Manufactured Home Sales

3880- same as 3800 with licensed manufactured home.

3890- multiple use

3900 – Airparks, Miscellaneous

3901 - land strip (aircraft)

3902 - relay/remote sites (includes electronics, communications, satellite, etc., antennas and towers)

3950 - marina(s)

3960 - Energy Generation - for mechanical or electrical purposes.

3961 - wind (park)

3962 - solar (park)

3963 - steam (geothermal)

3964 - coal

3965 - water

3966 - nuclear

3967 - co-generation plant - oil fired

3968 - co-generation plant - natural gas fired

3969 - co-generation plant - biomass fired

3984 - Co-generation plant, coal-fired - oil related

3988 - Co-generation plant, gas-fired - oil related.

RURAL PROPERTY CODING STANDARDS

In rural or agricultural properties, a code will be used to indicate the presence of oil production in addition to the primary use of the property. This will be the third and fourth digits of the code used for that property. In all cases the numbers used will be "80".

Example:

4300 is irrigated land

4380 is irrigated land with oil production

This will be used when the owner of the real estate also owns the mineral rights and is producing the oil.

Parcels that involve separate ownership of real estate and mineral rights or where real estate and mineral rights are owned jointly but the mineral rights are leased will have a split parcel number for the mineral rights and will be coded with the appropriate number from the 8000 series.

In rural and agricultural properties, there are many instances where there are more than one use for a particular parcel. With the problem of having to determine all of the combinations we might encounter, a simpler way to code those properties would be to key on the major use that is involved. This could be done by using the third and fourth digits of the code. In this case, "90" would be used to indicate multiple use property.

Example:

4300 - irrigated land

4390 - multiple use property with irrigated land being the major use

NOTE: This can be done for other types of property such as residential, multi-residential, commercial and industrial.

USE CODES - AGRICULTURAL

4000 - Undeveloped Land - land with more than 20 acres that has the potential for development to a higher use. Usually land in the valley or agricultural areas.

4100 - Orchards - properties developed with fruit or nut bearing trees.

4200 - Vineyards - parcels developed with vines for various types of grapes or specialty items.

4300 - Irrigated Land - land in production of food and fiber irrigated by means other than natural rainfall.

4400 - Dry Farm Land - land watered by natural rainfall. Usually grain or something similar.

4500 - Dairy

4600 - Feedlot

4700 - Agricultural Industrial Complex

4800 - Livestock

4801 - Cattle

4802 - Horses

4900 - Ranch Headquarters

4908 - Farm Labor Camp

5000 - Undeveloped Land - land with more than 20 acres that would be of mountainous or desert nature with little likelihood of development.

5001 - same as above with single-family residence

5002 - same as above with two or more residences

5009 - same as above with misc. improvements

5080 - > 20 acres with oil

5100 - vacant desert land subject to Proposition 8

USE CODES - EXEMPT PROPERTY

6000 – USA-

6010 - State

6020 - County

6030 - City

6040 - Schools

6050 - Special Districts

6060 - Redevelopment Agency - property transitory as to ownership

USE CODES – MISCELLANEOUS USES

6070- Quasi-government property. May not be exempt.

6100 - Assessor's Utility Parcels

6200 - City of Los Angeles (non-exempt)

6201- Other non-exempt gov't property

6300 - Non-Exempt - no or zero value properties may include sumps, buffer strips, non-dedicated streets or alleys, etc. (formally use code 1030).

6301 - same as above except value is less than \$1,000

6302 - same as above except value is greater than \$1,000

6309 - private domestic water well site (not same as 8303)

6400 - communications tower site

7000 – Toxic hazard present on site.

USE CODES - NATURAL RESOURCES

8100 - Mine & Quarries

8101 - borax

8102 - cement plants

8103 - sand & gravel

8104 - gypsum

8105 - all other types

8180 - SAME AS 8100 W/LIC MHS

8201 - productive mineral rights and associated equipment.

8202 - reserve mineral rights/non-producing mineral rights.

8203 - oil pumping station

8209- multiple uses

8300 - Water Companies

8301 - public utility

8302 - mutual water company

8303 - private water company

8304 - water rights

8305 - canals

8306 - community water system

8400 - Mining Claims

8401 - patented

8402 - non-patented

8409- Same as 8400 with licensed manufactured home.

8490-multiple use

8500 - Timber

USE CODES – MORE MISCELLANEOUS PROPERTY

8700 - Hazardous Waste Disposal Site

*8701 - Hazardous Waste Dump Site Class I

*8702 - Hazardous Waste Dump Site Class II

*8703 - Non-Hazardous Waste Dump Site

*8704 - Private Sewage Waste Disposal Site

9000 - Residential Possessory Interest - Federal

9001 - Commercial Possessory Interest - Federal

9002 - Rural or Agricultural Possessory Interest - Federal

9003 - Natural Resources Possessory Interest - Federal

9004 - Grazing Rights - P.I. - Federal

9010 - Residential Possessory Interest - State

9011 - Commercial Possessory Interest - State

9012 - Rural or Agricultural Possessory Interest - State

9013 - Natural Resources Possessory Interest - State

9020 - Residential Possessory Interest - County

9021 - Commercial Possessory Interest - County

9022 - Rural or Agricultural Possessory Interest - County

9023 - Natural Resources Possessory Interest - County

9030 - Residential Possessory Interest - City

9031 - Commercial Possessory Interest - City

9032 - Rural or Agricultural Possessory Interest - City

9033 - Natural Resources Possessory Interest - City

9040 - Possessory Interest for special districts and other areas not covered in Federal, State, County and City property.

9100 - Leased Equipment - Lessor Sub.

9101 - Leased Equipment - Lessor (PMO)

9102 - Inventory and Storage

9103 - Leased Equipment - Lessee Direct

9104 - Leased Equipment - Lessor Exempt (PMO)

9200 - Residential improvements on the unsecured roll that are not possessory interest, not to include any manufactured homes.

9201 - Commercial improvements on the unsecured roll that are not possessory interest.

9202 - Rural improvements on the unsecured roll that are not possessory interest.

9203 - Oil pipeline on the unsecured roll

9204 - Pipeline Right-of-Way

9500 - Unsecured manufactured home sited within a manufactured home park. (A MH park must have an operating permit for the Calif. State Dept. of CED).

9501 - Unsecured manufactured home in any other zone

9700 - Boats and aircraft

9701 - Major Airline - Flight Equipment

9702 - Air Taxis

9703 - General Aircraft

9704 - Boats

**Kern County Assessor - 1115 Truxtun Avenue - Bakersfield, CA 93301 - 661-868-3485
Open 8:00am - 5:00pm Monday thru Friday (Except Holidays)**