

STATE OF KANSAS

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Department of Revenue
Division of Property Valuation

DIRECTIVE #92-007

TO: County Appraisers

SUBJECT: Land Use Codes

This directive is adopted pursuant to the provisions of L. 1992, ch. 249, § 1, and shall be in force and effect from and after the Director's approval date.

The county appraiser shall utilize the attached list of land use codes to describe the predominate and present use of each parcel of real property. The Director may update this list as necessary without re-issuing this directive. If a parcel of property is not in use on January 1 of the tax year, the land use code shall represent the most recent use, intended use or highest and best use of the parcel. Field 102 of the KSCAMA record is the designated position used for this data.

A one position optional sub-field to the right of the decimal point may be used by the county for greater specificity, if desired. No changes, alterations, or additions to the primary land use codes can be made by the county. Modification requests shall be submitted to the Director in writing. Any modifications approved by the Director shall be distributed to all counties through a revised set of pages for the Real Property Reappraisal Manual.

Approved _____
(Date)

David C. Cunningham
Director of Property Valuation

100	Vacant Residential Land	333	Steel Fabricating
111	Single Family Residential	334	Automobile - Manufacturing
112	Duplex	335	Aircraft - Manufacturing
113	Triplex	336	Instrument, High Tech - Manufacturing
114	Fourplex	340	Machinery, Except Electrical - Manufacturing
115	Condominium	341	Electrical Equipment - Manufacturing
116	Condominium - Common Element	399	Other Industrial Uses N.E.C.
117	Mobile Home Site (Not Mobile Home Park)	400	Vacant Transportation, Communication, Utility Land
118	Mobile Home Park or Court	411	Railroad Transportation
119	Garden Apartment - 1 to 3 stories	422	Motor Freight Transportation
120	Walk-Up Apartment - 1 to 4 stories	423	Bus Transportation
121	Mid-Rise Apartment - 4 to 7 stories, Limited Elevator Service	424	Taxicabs
122	High-Rise Apartment - 7 stories and over, Full Elevator Service	431	Airports and Flying Fields
123	Group Quarters - Rooming House	441	Marine Terminals
124	Residential Dwelling Converted to Apartments	458	Street (Private)
170	Hotel-Motel with Restaurant	460	Automobile Parking (Open)
171	Hotel-Motel without Restaurant	461	Automobile Parking Garage
172	Hotel-Motel -High-Rose - 5 stories and up	471	Telephone Communications
173	Resort Hotel-Motel	472	Telegraph Communications
174	Health Resort	473	Radio Broadcast Studio
199	Other Residential Uses N.E.C.	474	Television Broadcast Studio
200	Vacant Industrial Land	475	Radio and Television (Combined Systems)
211	Meat Products - Manufacturing	476	Radio - Television - Microwave Transmission Facility
212	Dairy Products - Manufacturing	481	Electric Utility
214	Grain Mill Products - Manufacturing	482	Gas Utility
215	Bakery Products - Manufacturing	483	Water Utility and Irrigation
218	Beverage - Manufacturing	484	Sewage Disposal
229	Textile Mill Products - Manufacturing	485	Solid Waste Disposal
236	Leather and Leather Products - Manufacturing	486	Salvage - Reclamation Yard
238	Textile Products (Clothing) - Manufacturing	499	Other Transportation, Communication, Utility Uses N.E.C.
241	Timber - Forest Products - Manufacturing	500	Vacant Commerical Land
242	Sawmills and Planing Mills	511	Warehouse, Distribution, or Storage Facility
243	Millwork, Veneer, Plywood, etc. - Manufacturing	512	Warehouse - Ofice Strip or Complex Combination
259	Furniture and Fixtures - Manufacturing	513	Warehouse - Retail Combination
262	Paper - Manufacturing	514	Warehouse - Office Combination
265	Paperboard Containers and Boxes - Manufacturing	515	Mini-Storage
271	Newspapers - Publishing and Printing	516	Cold Storage Facility
272	Periodicals - Publishing and Printing	517	Truck Terminal - Transit Warehouse
274	Commercial Printing	518	Grain Storage (Elevator)
281	Industiral Chemicals - Manufacturing	521	Lumber Yard - Building Supply Center
282	Plastic Materials, etc. - Manufacturing	522	Nursery - Greenhouse - Garden Center
283	Drugs - Manufacturing	531	Downtown Row - Type Store
285	Paints, Varnishes, Lacquers, etc. - Manufacturing	532	Retail Store (Free Standing - Single Use)
291	Petroleum Refining	535	Discount Chain Store
292	Paving and Roofing Materials - Manufacturing	536	Department Store
319	Rubber Products - Manufacturing	537	Convenience Store
321	Flat Glass - Manufacturing	538	Convenience Retail Center
322	Glass and Glassware - Manufacturing	539	Supermarket (Free-Standing)
323	Cement (Hydraulic) - Manufacturing	540	Neighborhood Shopping Center
326	Concret, Gypsum, and Plaster Products - Manufacturing	541	Community Shopping Center
327	Cut Stone and Stone Products - Manufacturing	542	Regional Shopping Center
332	Iron and Steel Foundries	699	Other Institutional - Service Uses N.E.C.
543	Super Regional Shopping Center	700	Vacant Cultural, Entertainment, Recreational Land
544	Retail Condominium Unit	708	Sports Arenas - Playing Fields - Baseball Diamonds
551	Automobile Dealership (Full Service)		
552	Automobile Dealership (Car Lot)		

553	Mobile Home - Motor Home Dealership	709	Gymnasiums - Dance Schools
554	Farm Implement Dealership	710	Health Clubs - Racquetball Clubs
555	Tractor - Trailer Dealership	711	Museum
556	Marine Dealership	712	Library
557	Motorcycle Dealership (New and Used)	713	Art Gallery
581	Restaurant (Free Standing)	714	Zoo - Aquarium
582	Drive-In Restaurant	715	Motion Picture Theater
583	Fast Food Restaurant (Franchise or Chain)	716	Cinema Complex - 2 or more projection screens
584	Bar - Lounge - Disco - Club - Tavern	717	Legitimate Theater
585	Night Club - Dinner Theater	718	Drive-In Theater
611	Bank -Savings and Loan (Full Service)	719	Amphitheater
612	Branch Bank - Savings and Loan with Drive-Up Facility	720	Auditorium
613	Bank - Remote Facility Only	721	Race Track
624	Funeral Home	722	Fairground
631	Office Building - Low Rise - 1 to 4 Stories	723	Amusement Park
632	Office Building - High Rise - 5 stories and up	724	Family Arcade - Game Center
633	Strip Office Center - Professional Center	725	Bowling Alley
634	Office Condominium Unit	726	Skating Rink
635	Medical - Dental Office	727	Tennis Court
636	Veterinary Office	728	Golf Course with Country Club
637	Stockyard	729	Golf Course without Country Club
638	Automobile Service Garage	730	Driving Range
639	Automobile Service Center (National Chain)	731	Miniature Golf
640	Full Service Station	732	Playground
642	Self-Service Station	733	Swimming Pool
643	Car Wash (Automatic)	734	Marina
644	Car Wash (Self Service)	735	General Recreation Park - Wildlife Reserve
645	Contract Construction Services	736	Leisure - Ornamental Park
649	Other Commercial Uses N.E.C.	737	Travel Trailer Park
		738	Campground
		739	Fishing - Hunting Camp
650	Vacant Institutional - Service Land	740	Indian Reservations
651	Governmental Offices	799	Other Cultural, Entertainment, Recreational Uses N.E.C.
652	Post Office	800	Farm - Ranch Land - No Improvements
653	Police Station	811	Farm - Ranch with Residential and Farm Improvements
654	Fire Station	812	Farm - Ranch with Farm Improvements Only
655	Correctional Institution	813	Feedlot - Commercial Feed Yards
656	Military Base or Resevation	814	Orchards
657	Hospital	815	Tree Farms - Nursery - Grass or Turf Farm
658	Surgical Clinic - Health Center	816	Poultry Confinement Facility
659	Convalescent Home - Nursing Home	817	Swine Confinement Facility
660	Cemetery	818	Cattle Confinement Facility
661	Day Care - Learning Center		
662	Preschool - Nursery School	900	Vacant Resource Production and Extraction Land
663	Elementary School	911	Metal Ore Mining
664	Junior High School - Middle School	912	Coal Mining
665	High School	913	Crude Petroleum Production
666	Junior College	914	Natural Gas Production
667	College - University	915	Quarries - Stone, Gravel, Limestone, Sandstone, etc.
668	Vocational - Trade School	916	Sand Pit
670	Church - Place of Worship	932	Lake
671	Religious School	990	Non Severed Mineral Rights
673	Religious Living Quarters	991	Severed Mineral Rights
680	Charitable Institution	999	Other Resource Production and Extraction Uses N.E.C.
681	Civic Club		
682	Union Hall		
683	Fraternal Institution		
692	Social Service Facility		