

PROPERTY CLASS CODES

In accordance with §58.1-208 of the Code of Virginia, the Tax Commissioner is responsible for developing the classification code of property. All property listed in a county or city land book must be coded according to the Department of Taxation's classification system. The seven-property classification codes are numerical codes 1 through 7 and are defined as follows:

Class 1 • Single-family Residential Urban

All parcels devoted to or available for use primarily as a place of abode for single family housing in a developed or developing area. Residential to be classed as 1 should have public water and sewer. Condominium units and town houses for sale are Class 1.

Class 2 • Single-family Residential Suburban

Any residential parcel up to 20 acres without public water, public sewer, or both.

Class 3 • Multi-family Residential

All parcels on which there are, or which are vacant but zoned for one or more dwelling units designed for occupancy by more than one family. Generally, apartments, duplexes, triplexes will be Class 3.

Class 4 • Commercial and Industrial

Any size parcel, vacant or developed, devoted to or zoned for business, retail use, industrial use, mining, manufacturing, warehousing, etc.

Class 5 • Agricultural/Undeveloped (20 acres to 99.99 acres]

Any tract, piece, or parcel of land from 20 to 99.99 acres that does not qualify for any of the above classifications. If a tract of land is zoned industrial with more than 20 acres, the class code should be Class 4.

Class 6. Agricultural/Undeveloped (more than 99.99)

Any tract, piece, or parcel of land over 99.99 acres that does not qualify for any of the above classifications.

Class 7. Exempt Property

Any property which is exempt from local property taxes.