

PROPERTY CLASSIFICATION CODES – ASSESSMENT RATES 2023 – ADAMS COUNTY

VACANT LAND

RESIDENTIAL

AGRICULTURAL

LAND	IMP	DESCRIPTION	RATE	LAND	IMPS	DESCRIPTION	RATE	LAND	IMPS	DESCRIPTION	RATE
0010		POSSESSORY INTEREST	27.9%	1112	1212	SINGLE FAMILY	6.765%	4010	4020	POSSESSORY INTEREST	26.4%
0100		VACANT RESIDENTIAL	27.9%	1113	1213	BERM	6.765%	4107		SPRINKLER IRRIGATED	26.4%
0200		VACANT COMMERCIAL	27.9%	1114	1214	TOWNHOMES	6.765%	4117		FLOOD IRRIGATED	26.4%
0300		VACANT INDUSTRIAL	27.9%	1115	1215	DUPLEX/TRIPLEX	6.765%	4127		DRY FARM	26.4%
0400		VACANT PUD LOTS	27.9%	1117	1217	MISCELLANEOUS	6.765%	4137		MEADOW HAY	26.4%
0510		LESS THAN 1 ACRE	27.9%	1120	1220	APARTMENTS 4 – 8 UNITS	6.765%	4147		GRAZING	26.4%
0520		1 – 5 ACRES	27.9%	1125	1225	APARTMENTS 9 OR GREATER	6.765%	4167		WASTE	26.4%
0530		5 – 10 ACRES	27.9%	1130	1230	CONDOMINIUMS	6.765%		4279	AG SUPPORT BUILDINGS	26.4%
0540		10 – 35 ACRES	27.9%	1135	1235	TITLED MANUFACTURED HOMES	6.765%		4281	BINS & ELEVATORS	26.4%
0550		35 – 100 ACRES	27.9%	1136	1236	PURGED MANUFACTURED HOMES	6.765%	4180	4280	OTHER AG – AGRI/BUSINESS	27.9%
0560		100 ACRES AND GREATER	27.9%	1137	1237	OTHER MANUFACTURED HOMES	6.765%		4410	PERSONAL PROPERTY – AGRI/BUSINESS	27.9%
0600		MINOR STRUCTURE(S) ON LAND	27.9%	1140	1240	MANUFACTURED HOME PARKS	6.765%				
0700		CONTIGUOUS RESIDENTIAL VACANT	6.765%	1160	1260	TOWNHOME COMMON AREA	6.765%				
0701		LAND AT MH PARK	6.765%	1170	1270	NURSING HOMES	6.765%				
0800		MISCELLANEOUS	27.9%		1276 – 1277	SINGLE FAMILY ON AG LAND	6.765%				
					1278 – 1279	MANUFACTURED HOMES ON AG LAND	6.765%				

COMMERCIAL

INDUSTRIAL

OIL & GAS

LAND	IMP	DESCRIPTION	RATE	LAND	IMPS	DESCRIPTION	RATE	LAND	IMPS	DESCRIPTION	RATE	
2010	2020	AIRPORT POSSESSORY INTEREST	27.9%	3010	3020	POSSESSORY INTEREST	27.9%	7110	7210	PRODUCING OIL/PRIMARY	87.5%	
2012	2022	RECREATION POSSESSORY INTEREST	27.9%	3112	3212	MERCHANDISING	27.9%	7120	7220	PRODUCING OIL/SECONDARY	75%	
2013	2023	OTHER POSSESSORY INTEREST	27.9%	3115	3215	MANUFACTURING	27.9%	7130	7230	GAS/PRIMARY	87.5%	
2112	2212	MERCHANDISING	27.9%	3120	3220	REFINING/PROCESSING	27.9%	7131		NATURAL GAS/PRIMARY	87.5%	
2115	2215	LODGING	27.9%	3125	3225	REFINING/PETROLEUM	27.9%	7140	7240	PRODUCING GAS/SECONDARY	75%	
2120	2220	OFFICE	27.9%	3130	3230	MULTI-USE INDUSTRIAL CONDO	27.9%	7155		NATURAL GAS LIQUID/OIL & GAS CONDENSATE	87.5%	
2125	2225	RECREATION	27.9%	3170	3270	MISCELLANEOUS	27.9%	PERSONAL PROPERTY				
2130	2230	SPECIAL PURPOSE	27.9%	PERSONAL PROPERTY					7410		PRODUCING OIL PRIMARY/EQUIP-FURN	27.9%
2135	2235	WAREHOUSE	27.9%		3040	POSSESSORY INTEREST	27.9%		7420	PRODUCING OIL SECONDARY/EQUIP-FURN	27.9%	
2140	2240	MULTI-USE COMMERCIAL CONDO	27.9%		3410	EQUIPMENT/FURNITURE	27.9%		7430	PRODUCING GAS PRIMARY/EQUIP-FURN	27.9%	
2150	2250	PARTIALLY EXEMPT	27.9%						7440	PRODUCING GAS SECONDARY/EQUIP-FURN	27.9%	
2170	2270	MISCELLANEOUS	27.9%						7450	OIL SHALE/IN-SITU/EQUIP-FURN	27.9%	
PERSONAL PROPERTY									7455	OIL & GAS CONDENSATE/NATURAL GAS LIQUIDS	27.9%	
	1410	FURNISHINGS	27.9%						7460	PIPELINE GATHERING TRUNK/TRANSMISSION	27.9%	
	2040	POSSESSORY INTEREST	27.9%						7470	OIL & GAS ROTARY DRILL RIGS	27.9%	
	2410	EQUIPMENT/FURNITURE	27.9%									
	2415	RENEWABLE EQUIPMENT	26.4%									

NATURAL RESOURCES

STATE ASSESSED PROPERTY

EXEMPT PROPERTY

LAND	IMP	DESCRIPTION	RATE	REAL	PERSONAL	DESCRIPTION	RATE	LAND	IMPS
5120	5220	EARTH/STONE/GRAVEL	27.9%	8200s	8400s	STATE ASSESSED PROPERTY	27.9%	9100s	9200s
5130	5230	WORKED OUT GRAVEL PIT	27.9%	8252	8452	STATE ASSESSED RENEWABLE ENERGY	26.4%		
5170	5270	SEVERED MINERALS	27.9%						
PERSONAL PROPERTY									
	5420	GRAVEL	27.9%						