

| LUC | DESCRIPTION |
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| 100 | A - AGRICULTURAL VACANT LAND |
| 101 | A - CASH GRAIN OR GENERAL FARM |
| 102 | A - LIVESTOCK FARMS EXCEPT DAIRY&POULTRY |
| 103 | A - DAIRY FARMS |
| 104 | A - POULTRY FARMS |
| 105 | A - FRUIT AND NUT FARMS |
| 106 | A - VEGETABLE FARMS |
| 107 | A - TOBACCO FARMS |
| 108 | A - NURSERIES |
| 109 | A - GREENHOUSES, VEGETABLES & FLORACULT. |
| 110 | A - AGRICULTURAL VACANT LAND |
| 111 | A - CASH GRAIN OR GENERAL FARM |
| 112 | A - LIVESTOCK FARM OTHER THAN DRY&POLRY |
| 113 | A - DAIRY FARMS |
| 114 | A - POULTRY FARMS |
| 115 | A - FRUIT AND NUT FARMS |
| 116 | A - VEGETABLE FARMS : CAUV-QUALIFIED |
| 117 | A - TOBACCO FARMS : CAUV-QUALIFIED |
| 120 | A - TIMBER OR FOREST LANDS |
| 121 | A - TIMBER : CAUV-QUALIFIED |
| 190 | A - OTHER AGRICULTURAL USE |
| 199 | A - OTHER AG USE : CAUV QUALIFIED |
| 210 | M - COAL LANDS, SURFACE AND RIGHTS |
| 220 | M - COAL RIGHTS, WORKING INTEREST |
| 230 | M - COAL RIGHTS, SEPARATE ROYALTY INT. |
| 240 | O - OIL AND GAS RIGHTS, WORKING INTEREST |
| 245 | G - OIL AND GAS RIGHTS, WORKING INTEREST |
| 250 | O - OIL&GAS RIGHTS,SEPARATE ROYALTY INT. |
| 255 | G - OIL&GAS RIGHTS,SEPARATE ROYALTY INT. |
| 260 | M - OTHER MINERALS |
| 300 | I - INDUSTRIAL, VACANT LAND |
| 310 | I - FOOD&DRINK PROCESS PLANTS AND STORAG |
| 320 | I - FOUNDERIES&HEAVY MANUFACT PLANTS |
| 330 | I - MEDIUM MANUFACTURING & ASSEMBLY |
| 340 | I - LIGHT MANUFACTURING & ASSEMBLY |
| 350 | I - INDUSTRIAL WAREHOUSES |
| 360 | I - INDUSTRIAL TRUCK TERMINALS |
| 370 | I - SMALL SHOPS (MACHINE, TOOL & DIE ETC) |
| 380 | I - MINES AND QUARRIES |
| 390 | I - GRAIN ELEVATORS |
| 399 | I - OTHER INDUSTRIAL STRUCTURES |
| 400 | C - COMMERCIAL VACANT LAND |
| 401 | C - APARTMENTS 4-19 RENTAL UNITS |
| 402 | C - APARTMENTS 20-39 RENTAL UNITS |
| 403 | C - APARTMENTS 40 OR MORE RENTAL UNITS |

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| 410 | C - MOTELS AND TOURIST CABINS |
| 411 | C - HOTELS |
| 412 | C - NURSING HOMES & PRIVATE HOSPITALS |
| 415 | C - TRAILER OR MOBILE HOME PARK |
| 416 | C - COMMERCIAL CAMPGROUNDS |
| 419 | C - OTHER COMMERCIAL HOUSING |
| 420 | C - SMALL (UNDER 10,000SF) DETACH RETAI |
| 421 | C - SUPERMARKETS |
| 422 | C - DISCOUNT STORES & JR. DEPT STORES |
| 424 | C - FULL LINE DEPARTMENT STORES |
| 425 | C - NEIGHBORHOOD SHOPPING CENTER |
| 426 | C - COMMUNITY SHOPPING CENTER |
| 427 | C - REGIONAL SHOPPING CENTER |
| 429 | C - OTHER RETAIL STRUCTURES |
| 430 | C - RESTURANT, CAFETERIA, AND/OR BAR |
| 435 | C - DRIVE-IN REST/FOOD SERVICE FACILITY |
| 439 | C - OTHER FOOD SERVICE STRUCTURE |
| 440 | C - DRY CLEANING PLANTS & LAUNDRIES |
| 441 | C - FUNERAL HOMES |
| 442 | C - MEDICAL CLINICS AND OFFICES |
| 444 | C - FULL SERVICE BANKS |
| 445 | C - SAVINGS AND LOAN |
| 447 | C - OFFICE BUILDING 1-2 STORIES |
| 448 | C - OFFICE BLDG 3 OR MORE STORIES WALKUP |
| 449 | C - OFFICE BLDG 3 OR MORE STORIES ELEVAT |
| 450 | C - CONDOMINIUM OFFICE UNITS |
| 452 | C - AUTOMOTIVE SERVICE STATION |
| 453 | C - CAR WASHES |
| 454 | C - AUTO CAR SALES AND SERVICES |
| 455 | C - COMMERCIAL GARAGES |
| 456 | C - PARKING GARAGE STRUCTURE & LOTS |
| 460 | C - THEATERS |
| 461 | C - DRIVE-IN THEATERS |
| 462 | C - GOLF DRIV RANGE & MINI GOLF COURSES |
| 463 | C - GOLF COURSES |
| 464 | C - BOWLING ALLEYS |
| 465 | C - LODGE HALLS AND AMUSEMENT PARKS |
| 480 | C - COMMERCIAL WAREHOUSES |
| 481 | C - MINI WAREHOUSE |
| 482 | C - COMMERCIAL TRUCK TERMINALS |
| 489 | C - COMMERCIAL PUBLIC UTILITIES |
| 490 | C - MARINE SERVICE FACILITIES |
| 496 | C - MARINE (SMALL BOAT) |
| 499 | C - OTHER COMMERCIAL STRUCTURES |
| 500 | R - RESIDENTIAL, VACANT LAND, LOT |
| 501 | R - RESIDENTIAL, 0-9.99 AC |
| 502 | R - RESIDENTIAL, 10-19.99 AC |

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| 503 | R - RESIDENTIAL, 20-29.99 AC |
| 504 | R - RESIDENTIAL, 30-39.99 AC |
| 505 | R - RESIDENTIAL, 40+ ACRES |
| 510 | R - SINGLE FAMILY DWELLING, PLATTED LOT |
| 511 | R - SINGLE FAMILY, 0-9.99 AC |
| 512 | R - SINGLE FAMILY, 10-19.99 AC |
| 513 | R - SINGLE FAMILY, 20-29.99 AC |
| 514 | R - SINGLE FAMILY, 30-39.99 AC |
| 515 | R - SINGLE FAMILY, 40+ AC |
| 520 | R - TWO FAMILY DWELLING, PLATTED LOT |
| 521 | R - TWO FAMILY, 0-9.99 AC |
| 522 | R - TWO FAMILY, 10-19.99 AC |
| 523 | R - TWO FAMILY, 20-29.99 AC |
| 524 | R - TWO FAMILY, 30-39.99 AC |
| 525 | R - TWO FAMILY, 40+ AC |
| 530 | R - THREE FAMILY DWELLING, PLATTED LOT |
| 531 | R - THREE FAMILY, 0-9.99 AC |
| 532 | R - THREE FAMILY, 10-19.999 AC |
| 533 | R - THREE FAMILY, 20-29.999 AC |
| 534 | R - THREE FAMILY, 30-39.999 AC |
| 535 | R - THREE FAMILY, 40+ AC |
| 550 | R - CONDOMINIUM |
| 560 | R - HTRL/MOBILE HOME ON REAL ESTATE |
| 569 | R - HTRL PERS PROP (HMSTD) |
| 599 | R - OTHER RESIDENTIAL |
| 600 | E - USA-OWNED EXEMPT PROPERTY |
| 610 | E - STATE OF OHIO-OWNED EXEMPT PROPERTY |
| 620 | E - COUNTY-OWNED EXEMPT PROPERTY |
| 630 | E - TOWNSHIP-OWNED EXEMPT PROPERTY |
| 640 | E - EXEMPT PROPERTY OWNED BY MUNICIPALS |
| 645 | E - EXEMPT PROP OWN/ACQUIRE BY MET AUTH |
| 650 | E - EXEMPT PROPERTY OWNED BY BD OF EDUC. |
| 660 | E - EXEMPT PROPERTY OWNED PARK DIST.PUB |
| 670 | E - EXEMPT PROP OWNED COL-ACAD-PRI SCHOO |
| 680 | E-PRI. CHARITABLE EXEMPTIONS:HOSPITAL &H |
| 685 | E - CHURCHES, ETC., PUBLIC WORSHIP |
| 690 | E - GRAVEYARDS, MONUMENTS, CEMETERIES |
| 699 | E - REGIONAL WATER DISTRICT |
| 700 | E - COMM URBAN REDEVL CORP TAX ABATEMENT |
| 710 | E - COMM REINVEST AREA TAX ABATEMENT |
| 720 | E - MUNICIPAL IMPROVE TAX ABATEMENT |
| 730 | E - MUNICIPAL URBAN REDEVELOP TAX ABATET |
| 740 | E - OTHER TAX ABATEMENT |
| 800 | A - AG LND&IMP OWND BY PUBLIC UT, NOT RR |
| 810 | M - MINE LND&IMP OWND PUBLIC UT, NOT RR |
| 820 | I - IND LND&IMP OWND PUBLIC UT, NOT RR |
| 830 | C - COM LND&IMP OWND BY PUB UT, NOT RR |

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| 840 | U - RAILROAD REAL PROP USED IN OPERATION |
| 850 | U - RAILROAD REAL PROP NOT USED OPERATIO |
| 860 | P - RAILROAD PER PROP USED IN OPERATIONS |
| 870 | P - RAIL PER PROP NOT USED IN OPERATIONS |
| 880 | P - PUB UTIL PER PROP OTHER THAN RRS |
| 890 | U - SPECIAL ASSESSMENTS RAILROAD |