

WISCONSIN DEPARTMENT OF REVENUE - PROPERTY TYPE DESCRIPTIONS

Property Group	PROPERTY CODE NAME	DESCRIPTION
100	Residential 1-3 Units	
101	Ranch	Asymmetrical one-story house usually at grade in which the room plan is open with respect to the interior layout. Ranch homes typically have low pitched gable or hip roofs with moderate or wide eave overhang and horizontal appearance. Ranch homes often have an attached garage and may or may not have a basement. This style became the dominant style throughout the US in the 50's and 60's.
102	Bi-level	A variation of the ranch is basically a one story home with a full basement at half grade. The partially excavated basement gives the advantage of full size windows in the lower level. The two levels are split by a foyer at grade level. A bi-level must be listed as ONE STORY and FULL BASEMENT and will have the lower level listed as finished basement living area. This adaption of the ranch style saw its greatest popularity during the 70's.
103	Split Level	This popular variation of the ranch style has three or more levels and may also be called a tri-level or four level. The front entry is located at the middle of the three or four levels. Split levels are intended to separate living activities within the home by setting them at different planes. Sleeping quarters are raised from dining and communing areas.
104	Cape Cod	A one story and attic or a one and one-half story residence that may have dog house dormers, extra gables, or shed dormers, was generally built before 1850 or after 1934. Finished attic or half story area must be listed if the residence is to be listed as Cape Cod. These homes have steeped roofs beginning just above the windows and single gabled ends. They are characterized by an absence of decorative exterior trim and a small entry porch. Dwellings classed as Cape Cod may only have one living unit.
105	Colonial	A two or two and one-half story, single-family residence, generally built without an attic, will be considered as "Colonial." Typically, a Colonial has a living room, dining room, kitchen and half-bath on the 1st floor. A full bath and the bedrooms are usually located on the second floor and the stairway usually centrally located. Colonial homes are always two rooms deep.
106	Contemporary	A type of modern architecture which takes many forms. It is designed to promote close relationship to the outdoors, to incorporate new construction methods and materials, and to create new uses of old materials. Large windows, open planning, and broken angular exterior elevation lines characterize this style. In residential architecture, contemporary houses may be one or two stories or split-levels to harmonize with the site conditions. Roofs may be flat, shed, gable or various combinations thereof.
107	Townhouse	A two or two and one-half story, side-by-side TWO UNIT residence will be considered a townhouse. Second floor area must be listed. A townhouse under TWO separate key numbers will be listed as "07 Townhouse" with one (1) living unit.
108	Residence Old Style	All single family residences generally built before 1935 and not qualifying as a Colonial, a Tudor, a Mansion, or Cottage, will be classified as a Residence Old Style.

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109	Executive Mansion	A large luxury dwelling built using the highest quality materials of brick or cut stone. Common to these buildings are three or more baths, two or more fireplaces, and expansive entries with elaborate open stairways. Most of these mansions are located in prestigious locations and distinguished by their size of usually 4,000 to 8,000 square feet.
110	Cottage	Small, plain single family dwelling, usually one story, generally built before 1934, utilizes minimum construction standards, ("economy"), resulting in narrow boxy exterior appearance with little or no ornamentation, low pitch roof, few window openings, low basement wall height, simple floor plan with small rooms, minimal closet facilities and electrical outlets, softwood trim and often inadequate plumbing facilities for today's standard of living.
111	Duplex	Any two-unit residence not qualifying as a townhouse, built in or after 1945. New Style Duplexes have separate entrances, kitchens and generally separate full baths.
112	Triplex	This is a residence currently usable as a three unit building and having three kitchens and separate bath facilities.
113	Condominium	A form of fee ownership of whole units or separate portions of multi-unit buildings by statute which provides the mechanics and facilities for formal filing and recording of a divided interest in real property, where the division is vertical as well as horizontal. Fee ownership of units in a multi unit property and joint ownership of the common areas. Not to be confused with Cooperative.
114	Mobile Home	A prefabricated home equipped with wheels built in a factory as a unit, as opposed to being built in panels in a factory or constructed (stick-built) on site, that is taken or towed to a place that it will occupy. Mobile homes or house trailers made after June 15, 1976, when HUD codes went into effect are generally referred to as manufactured homes.
119	Residential Other	All other residential buildings not specifically described in this section.

Property Group	PROPERTY CODE NAME	DESCRIPTION
200	Apartments	
201	Apartments 4-23 units	An apartment building is a structure with individual apartment units but with a common entrance and hallway. in this property type, there are more than three (3) but less than 24 dwelling units generally provided as rental housing.
202	Apartments 24 Units & Above	An apartment building is a structure with individual apartment units but with a common entrance and hallway. in this property type, there are more than twenty-three (23) dwelling units generally provided as rental housing.
203	Rooming House/Group Home	A structure or building (often a family home) in which lodgers rent one or more rooms for one or more nights, and sometimes for extended periods of time. The common parts of the house are maintained, and some services, such as laundry and cleaning, may be supplied. They normally provide "bed and board", that is, at least some meals as well as accommodation. A "rooming house", may or may not offer meals. Lodgers legally only obtain a license to use their rooms, and not exclusive possession, so the landlord retains the right of access.
204	Bed & Breakfast	A small lodging establishment that offers overnight accommodation and breakfast, but usually does not offer other meals. Typically, bed and breakfasts are private homes with fewer than 10 bedrooms available for commercial use. Often referred to as a B&B.
205	Hotel	Structure or building designed to provide paid lodging on a short-term basis. The provision of basic accommodation, in times past, consisting only of a room with a bed, a cupboard, a small table and a washstand has largely been replaced by rooms with modern facilities, including en-suite bathrooms and air conditioning or climate control. Additional common features found in hotel rooms are a telephone, an alarm clock, a television, and Internet connectivity; snack foods and drinks may be supplied in a mini-bar, and facilities for making hot drinks. Larger hotels may offer a multitude of additional guest services such as a restaurant, a swimming pool, exercise facilities, childcare, concierge, laundry services, etc.
206	Hotel-Convention Center/Resort	A structure or building similar to a hotel but also includes conference and social function services. For the sake of greater comparability, rating systems have been introduced, with the one to five stars classification being most common and with higher star ratings indicating more luxury. Hotels are independently assessed in traditional systems and these rely heavily on the facilities provided.

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207	Motel	A type of hotel designed for motorists, usually having direct access to an open parking area, consisting of a single building of connected rooms whose doors face a parking lot and, in some circumstances, a common area; or a series of small cabins with common parking.
208	Mobile Home Park	A neighborhood consisting of a subdivision of plots designed for the siting of mobile homes. Plots are generally leased to mobile home owners and include utilities, parking space, and access to utility roads. Many parks also include such amenities as swimming pools and clubhouses. These parks are more commonly referred to today as manufactured home communities.
211	Mixed use lodging	A combination of more than one or several types of lodging facilities.
212	Nursing Home/Assisted Living	Nursing homes are residential facilities that provide specialized care of residents. A nursing home, convalescent home, Skilled Nursing Unit (SNU), care home, or rest home is a place of residence for people who require constant nursing care who reside on the premises and have significant deficiencies with activities of daily living, but are not in need of hospital care. Residents include the elderly and younger adults with physical or mental disabilities. Assisted living residences or Assisted Living Facilities (ALFs) provide supervision or assistance with activities of daily living; coordination of services by outside health care providers; and monitoring of resident activities. Assistance may include the administration or supervision of medication, or personal care services provided by a trained staff person. Assisted living is an eldercare alternative on the continuum of care for people, normally seniors, for whom Independent living is no longer appropriate but who do not need the 24-hour medical care provided by a nursing home.
213	Community Based Residential Facility (CBRF)	A residential facility where 5 or more unrelated adults reside who are not related to the operator or administrator who reside together in a community setting. Services provided include room and board, supervision, support services, and may include up to 3 hours of nursing care per week.
219	Apartments/Lodging Other	All other lodging related buildings not specifically described in this section. This could include a place for a caravan/camper often on a campsite.

Property Group	PROPERTY CODE NAME	DESCRIPTION
300	Office/Parking	
301	Office Class A	Structures designed to provide the highest quality office space available in their market. The architecture always prioritizes design and visual appeal over cost, and sometimes over practicality. In most areas, Class A office buildings use structural steel and composite concrete construction. Cost for the structure alone (excluding land purchase and site improvements) is typically greater than \$150 per square foot, and often rises to several hundred per square foot depending on the tenant's preferences for interior finishes. The buildings are well located, have a good access and are professionally managed. As a result they attract the highest quality tenants and command the highest rents.
302	Office Class B	Class B office structures are the next step down in design and quality to class A structures. The difference in each class varies by market and class B & C buildings are classified relative to class A for each market. These buildings are typically a little older than class A but still have good quality management and tenants. The buildings will have fewer architectural details than typical class A buildings. Typical fixtures include a mix of hardwood; wood flat panel doors; Formica countertops.
303	Office Class C	Structures or buildings designed to provide office space that has a lower quality fit and finish to the internal decorations and furnishings. The design of such buildings will be basic and will typically command the lowest rent. Typical fixtures include Formica countertops; sheet vinyl flooring; cheaper carpets and cheaper windows and doors. Buildings are generally more than 20 years old; located in less desirable areas and in need of renovation. Often the building infrastructure and technology is out of date.
305	Office Condominiums	Structures or buildings designed to provide office space (generally Class B or Class C) that is owned instead of rented. A form of fee ownership of whole units or separate portions of multi-unit office buildings. Documents are filed and recorded that establish divided interests in the property.
306	Bank/Lending Institutions	Structures or buildings designed to serve the needs of a financial institution licensed by a government. The building typically has a larger central open area surrounded by smaller rooms and offices. Buildings include space for a lobby, teller transaction area, offices and vault space.
307	Office-Medical	A single or series of buildings used as medical office space. Typically, practicing medicine involves giving a diagnosis, prescribing outpatient treatment for medical conditions.
308	Veterinary Clinic/Hospital	An institution for health care providing veterinary patient treatment by specialized staff and equipment, and often, but not always providing for longer-term patient stays. These facilities provide the application of medical, diagnostic, surgical, dental, and therapeutic principles to companion, domestic, exotic, wildlife, and production animals.
309	Kennel/Pet Boarding	Structures designed for limited-term housing of pets. High-end facilities are sometimes referred to as "pet hotels".
310	Office/Warehouse	Non-industrial building consisting of 50 to 95% office finish with the non-office area used for warehousing and storage.

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311	Medical Condominiums	These are buildings designed for medical and/or dental services with examination and outpatient treatment. These units are owned within a condo association instead of rental office space.
312	Parking-Paved	A parking lot paved with asphalt or concrete. A few new lots may be surfaced with permeable paving materials.
313	Parking-Structure	Also known as multistory car-park, parking ramp, parking garage, is a building designed for car parking and where there are a number of floors or levels on which parking takes place.
319	Office-Other	All other office related buildings not specifically described in this section. A place in which business, clerical, or professional activities are conducted.
400	Recreation/ Community/ Govt. Buildings	
401	School	A building designed to allow and encourage students to learn, under the supervision of teachers in a class room or laboratory setting.
402	Fire Station	A structure or other area set aside for storage of firefighting apparatus (i.e., fire engines and related vehicles), personal protective equipment, fire hose, fire extinguishers, and other fire extinguishing equipment. It may also have dormitory living facilities and work areas such as meeting rooms, workshop, or laundry. Living areas are sometimes arranged above the garage bays where personnel without specific station duties during the night shift are allowed to sleep unless a dispatch is called. In that situation, firefighters may have special means to allow entry to the ground floor quickly when a call for help is received such as sliding down a brass pole (called a fire pole). This arrangement also allows for a raised area to hang hoses to dry to prevent damage. In a one floor station, a tower like structure is sometimes used specially for hose hanging.
403	Police Station	A building which serves to accommodate police officers and other members of staff. These buildings often contain offices and accommodation for personnel and vehicles, along with locker rooms, temporary holding cells and interview/interrogation rooms.
404	Library	A structure that houses a collection of resources, sources, services. It is organized for use and maintained by a public body, an institution, or a private individual. In the more traditional sense, a library is a collection of books. It can mean the collection, the building or room that houses such a collection, or both.
405	Government Offices	Public buildings designed as mixed-use structures, typically found in rural communities, and are generally smaller and utilitarian in scope. The lower qualities are generally composed of public safety facilities, volunteer fire, limited office and council meeting rooms and/or small libraries, etc.
406	Post Office	A building used primarily for the business of delivering letters, post or mail and selling stamps, etc.
407	Church/Synagogue	A structure whose primary purpose is to facilitate the explicit purpose of worship. A synagogue is a Jewish house of prayer.

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408	Funeral Home	A building or structure that contains wake reception rooms as well as embalming facilities for preparing corpses for burial, crematoria, facilities for sales of caskets and urns, and offices.
411	Day Care Center	A nursery for the supervision of preschool children or in some cases adults that cannot live without supervision during the day. Space is typically provided for an activity area, separated care rooms,, kitchen facilities, restrooms and office areas.
412	Hospital/Clinic	A structure or building providing health care patient treatment by specialized staff and equipment, and often, but not always providing for longer-term patient stays.
413	Cinema/Movie Theatre	A structure or building for viewing motion pictures. The movie is projected with a movie projector onto a large projection screen at the front of the auditorium. Some movie theaters are now equipped for digital cinema projection, removing the need to create and transport a physical film print.
414	Theatre/Auditorium	A structure or building that focuses almost exclusively on live performers creating a self contained drama. Auditorium is a large seating hall designed to promote the audience's reception of a stage performance. Acoustical design features include noise dampening walls that minimize noise reflection as well as a ceiling design that maximizes sound projection to the far reaches of the hall.
415	Community Center	Public structure or building where members of a community may gather for group activities, social support, public information, and other purposes. They may sometimes be open for the whole community or for a specialized group within the greater community. Examples of community centers for specific groups include: Christian community centers, Islamic community centers, Jewish community centers, youth clubs etc.
416	Bowling Alley	A structure or building where the primary draw is the bowling alley with the bar and grill/restaurant being secondary in nature. The present day bowling alley is a structure containing multiple bowling lanes.
417	Skating/Roller Rink	A structure or building with interior/exterior hard surface used for roller skating or inline skating. This includes roller hockey, speed skating, and recreational skating. An ice rink is a frozen body of water where people can skate or play winter sports. Some of its uses include playing ice hockey, figure skating exhibitions and contests, and ice shows.
418	Sports Facility	A structure or building with an enclosed area, often circular or oval-shaped, designed to showcase sporting events, theater, or musical performances. It is composed of a large open space surrounded on most or all sides by tiered seating for spectators. The key feature of an arena is that the event space is the lowest point, allowing for maximum visibility. Usually, an arena is designed to accommodate a fairly large number of spectators.
421	Golf Course/Country Club	A golf course consists of a series of holes, each consisting of a teeing ground, fairway, rough and other hazards, and a green with a flagstick (pin) and cup, all designed for the game of golf. A country club is a private or semi-private club that provides hospitality to members and guests such as a restaurant and bar, and may also provide suitable accommodations for host-catered events, such as weddings.

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422	Health Club	A structure or building which houses exercise equipment for the purpose of physical exercise. Most health clubs have a main workout area, which primarily consists of free weights including dumbbells, barbells and exercise machines. This area often include mirrors so that exercisers can monitor and maintain correct posture during their workout.
423	Tennis/Racquet Club	A building or shell type structure that include tennis court facilities. Individual facilities can vary greatly depending on the type of structure and its appointments, including the extent of the lounge, refreshment, exercise, shower and spectator areas.
424	Resort/Camp	A place used for relaxation or recreation, attracting visitors for holidays or vacations. Resorts are places, towns or sometimes commercial establishment operated by a single company. A campsite is a place used for overnight stay in the outdoors. The term 'campsite' usually means an area where an individual, family, group or military unit might camp.
425	Gambling Casino	A structure or building that houses and accommodates certain types of gambling activities. Casinos are most commonly built near or combined with hotels, restaurants, retail shopping, cruise ships and other tourist attractions.
426	Hall-Social/Fraternal	Multi-purpose buildings designed for used as a gathering place by fraternal organizations. They generally have an auditorium, kitchen, dining, game rooms and offices. They also often have a large meeting room with movable partitions.
429	Recreation/Community/ Govt. Buildings Other	Recreation/Community centers are public buildings where members of a community may gather for group activities, social support, public information, and other purposes. They may sometimes be open for the whole community or for a specialized group within the greater community.

Property Group	PROPERTY CODE NAME	DESCRIPTION
500	Restaurant/Tavern	
501	Restaurant-Sit Down	Structures or buildings with facilities to serve full course meals with or without legal beverages.
502	Supper Club	Structures or buildings with emphasis on fine dining customers. Features include an extensive menu, legal beverages and sometimes live entertainment. Generally the building is free standing and have a separate or assigned cocktail lounge with bar and related seating.
503	Custard/Food Stand	A freestanding single purpose building selling a limited number of food items with a considerable portion of gross income coming from the sale of ice cream or custard. Usually seasonal, with window and/or car service, possibly limited counter service (e.g., A&W Root Beer, Dairy Queen, Sonic, etc.).
504	Fast Food	A structure or building providing tear-round sale of prepared or semi-prepared foods with counter service, limited menus and a drive-up window (e.g., McDonald's, Burger King, Taco Bell, etc.).
505	Tavern/Lounge/Grill/Cabaret	A structure or building where people gather to drink alcoholic beverages and, more than likely, also be served food, though not licensed to put up guests. The distinction of a tavern from an inn, bar or pub varies by location, in some places being identical and in others being distinguished by traditions or by legal license. A cabaret refers to a tavern with additional licensing for live dancing entertainment.
506	Tavern & Living Qtrs-2 story	A structure or building where people gather to drink alcoholic beverages and, more than likely, also be served food, though not licensed to put up guests. The distinction is in the second floor which is used for living quarters
507	Restaurant/Tavern Other	All other restaurant or tavern related buildings not specifically described in this section.
600	Retail/ Shopping Center	
601	Single/Multiple Occupancy - 1 story	A structure or building with one story that provides a complex of retail shops representing merchandisers, enabling visitors to easily walk from unit to unit, along with a parking area.
602	Single Occupancy & Multi-story	A structure or building with two or more stories forming a complex of retail shops representing merchandisers, enabling visitors to easily walk from unit to unit, along with apartments and a parking area.

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603	Convenience Store - no gasoline sales	A small structure or building that sells items such as candy, ice-cream, soft drinks, lottery tickets, cigarettes and other tobacco products, newspapers and magazines, along with a selection of processed food and perhaps some groceries. Often toiletries and other hygiene products are stocked, and some of these stores also offer money orders and wire transfer services or liquor products.
604	Supermarket - Freestanding	A structure or building also called a grocery store, is a self-service store providing a wide variety of food and household merchandise, organized into departments. It is larger in size and has a wider selection than a traditional grocery store and it is smaller than a hypermarket or superstore.
605	Home Improvement Center - Hardware Store	A structure or building that sells household hardware including: fasteners, hand tools, power tools, keys, locks, hinges, chains, plumbing supplies, electrical supplies, cleaning products, house wares, tools, utensils, paint, and lawn and garden products directly to consumers for use at home or for business. Larger hardware stores may sell small amounts of building supplies including lumber, flooring, roofing materials and fencing. Stores that sell everything needed to build a house are usually referred to as Home Improvement Centers.
606	Retail Showroom w/ warehouse	A retail structure or building usually a single tenant building with showroom space to common occupants of this building include retail furniture, appliances, electronics or carpet with high ceiling heights in a warehouse area for storage for inventory.
607	Retail-Warehouse/Wholesale	A retail structure or building with tall ceiling heights in a warehouse area for storage for inventory. Retailer that sells a limited variety of merchandise sold in bulk at a discount to customers. Limited attention to high quality finished retail space.
608	Drug Store Retail	A structure or building similar to a convenience store but primary emphasis is on Pharmacy sales-the compounding and dispensing of medications. Secondary to pharmacy sales is an expanded selection of items typically sold in a convenience store.
609	Laundromat/Dry Cleaner	A structure or building for self-service laundry where coin-operated washing machines are available to individual customers. Dry Cleaner is a structure or building for the cleaning process for clothing and textiles using a chemical solvent other than water.
611	Big Box Retail	Large, free-standing structures or buildings that are generally rectangular shaped single story buildings on a slab with few windows. The two types of Big Box retail stores (often called Superstores) include those that sell general merchandise (Wal-Mart, Target) and specialty stores (Best Buy, Barnes & Noble). Floor space is generally several times greater than traditional retailers (50,000-200,000 square feet) and buildings typically have high ceilings and few amenities. Operators derive profits from high sales volume rather than mark-up.
612	Greenhouse	A building designed to grow plants. Structure with a glass or plastic roof and frequently glass or plastic walls; these structures range in size from small sheds to very large buildings.

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614	Neighborhood Strip Center	Typically a row of open stores or service outlets comprising a single line of storefronts with individual service entrances in the rear. Open canopies may connect the storefronts, but a strip center does not have enclosed walkways linking the stores. A strip center may be configured in a straight line, or have an "L" or "U" shape, generally are small and may or may not have a major anchor. Typical anchors in a neighborhood center include major markets, large drug stores (discount stores) and banks.
615	Community Shopping Center	A community shopping center typically offers a wide range of apparel and other soft goods than the neighborhood strip center does. It is generally larger and better-designed than the neighborhood strip center. Is usually supported by at least one major anchor such as supermarkets, super drugstores, major restaurant buildings and discount department stores. Community shopping centers often have between 20 and 70 tenants and the market support of more than 5,000 households.
616	Regional Shopping Center	A regional shopping center contains a large number of satellite stores in strips with one or more major department store buildings as anchors. These shopping centers offer a variety of general merchandise, apparel, furniture, home furnishings, services, and recreational facilities and is built around one or more full department stores of at least 100,000 square feet each. Regional shopping centers generally have between 400,000 and 750,000 square feet of gross leasable area.
617	Super Regional Mall	Similar to a Regional Shopping Center with at least three major department stores and 800,000+ SF of gross leasable area.
619	Retail/Shopping Center Other	All other retail related buildings not specifically described in this section.
620	Automotive	
621	New Auto/Boat/Equip. Dealership	Structure or building designed for the purpose of selling automobiles, trucks, or boats. Structures many times include parts and service facilities, a showroom and offices.
622	Used Auto, Boat, & Equipment Sales	Structure or building devoted primarily to the sale of pre-owned automobiles/boats. The property usually has adequate surface parking to display merchandise for sale.
624	Auto Repair/Muffler Shop/Tire Dealer	Structure or building where tenant specializes in automobile maintenance, repair, (sometime modification) and sales, installation and servicing of tires. Occupant may be knowledgeable in working on all parts of a variety of car makes or may specialize either in a specific area or in a specific make of car.
625	Quick Lube/Oil Change	Structure or building designed to provide routine, fast, service to motor vehicles, primarily oil changes. The service area takes up the majority of the building space, and is commonly a drive-through operation with service doors on both sides of the building.
626	Car Wash	Typically a long narrow structure or building designed for automated or manual washing of automobiles and in some cases equipment for cleaning the interior of motor vehicles.
627	Gas/Service Station	A structure or building which sells fuel and lubricants for motor vehicles. The most common fuels sold are gasoline or diesel fuel.

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628	Gas/Service Station - Convenience Store	A Gas/Service Station that also serves as a convenience store is a small store that sells items such as candy, ice-cream, soft drinks, lottery tickets, cigarettes and other tobacco products, newspapers and magazines, along with a selection of processed food and perhaps some groceries.
629	Truck Stop	Structure or building that provides fuel, parking, and often food and other services to truck drivers. Truck stops are usually located on or near a busy road and consist (at the very least) of a diesel grade fueling station with bays wide and tall enough for modern tractor/trailer rigs, plus a large enough parking area to accommodate from five to over a hundred trucks and other heavy vehicles.
630	Automotive Other	All other automotive related buildings not specifically described in this section.
700	Industrial/Manufacturing	
701	Warehouse	A structure or commercial building that provides for the storage of goods. Warehouses are used by manufacturers, importers, exporters, wholesalers, transport businesses, customs, etc. They usually have loading docks to load and unload goods from trucks. Sometimes warehouses load and unload goods directly from railways, airports, or seaports. They often have cranes and forklifts for moving goods, which are usually placed on ISO standard pallets loaded into pallet racks.
702	Refrigerated Warehouse	Structures or building with installed refrigerated systems where temperatures are kept very cold to keep product from spoiling, and also where land is expensive, as automated storage systems can use vertical space efficiently. These high-bay storage areas are often more than 33 feet high, with some over 65 feet high.
703	Mini-Warehouse/Self Storage	The term "self storage" is short for "self-service storage", and is also known as "mini storage" or "mini warehouse". Self storage facilities lease secured storage space to individuals, usually storing household goods, or to small businesses, usually storing excess inventory or archived records.
704	Bulk Fuel Storage	A structure or facility designed for the storage of liquid materials.
705	Lumber Yard	A structure or building in a retail location for lumber and wood related products used in construction and/or home improvement projects. Lumber yards can also provide services such as the use of a planer and other large machines. Lumber yards sell products made at the lumber mill, where customers pick up products at the yard themselves or request that an order be built and delivered to them by the lumber yard.
706	Truck Terminal	Specialized type of warehouse designed to transfer goods from various methods of transportation to another (including rail, road, water and air); or short term storage of goods.
707	Salvage Yard/Open Storage	Also known as a wrecker's yard, salvage yard, junkyard, or scrapheap, is the location of a dismantling business where wrecked or decommissioned vehicles are brought, their usable parts are sold for use in operating vehicles, while the unusable metal parts, known as scrap metal parts, are sold to metal-recycling companies.
708	Airplane Hangers	A closed structure to hold aircraft and/or spacecraft in protective storage. Most hangars are built of metal, but wood and concrete are other materials used.

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709	Warehouse/Office	A structure or building designed to provide a combination of office (usually Class C or in rare occasions Class B office space) with additional warehouse space. This is commonly occupied by contractors. Warehouse space commonly used for operation or storage of equipment.
710	Food Processing	A structure or building designed and built for food processing or previously converted to food processing. Building construction is generally of higher quality and can include concrete blocks, tilt-up concrete, spancrete, tile block, and sometimes higher quality interior finish. The buildings can be for production, but can include some office, smokehouses, coolers, freezers, and regular and cold storage. Equipment in the building could include process piping, chillers, evaporators, and refrigeration equipment.
711	Contractor Shop	A workshop used in a specific skilled manual trade such as an electrical, carpentry or fabrication shop. Buildings are generally basic in construction, most often with pre-engineered steel, commercial pole or wood frames. There is often a small office in the building and better qualities may include a display area.
712	Manufacturing - Light	Structures or buildings designed to shelter manufacturing processes. There is an average amount of office and support space commensurate with the quality included, typically for light industrials, between 4 and 25 percent. This includes suitable locker, break and lunch room facilities to accommodate the personnel load. Offices may be single story or stacked.
713	Manufacturing -Heavy	Structures or buildings designed for heavy specialized manufacturing processes and power or utility service plants. There is an average amount of office or support space commensurate with the quality included, typically for heavy industrials, between 4 and 12 percent. Heavy industrials are characterized by their typically heavy frames, crane ways, walls and floors
714	Manufacturing - R & D Flex	Industrial flex mall buildings are the modern multi-tenant loft structures. The lower qualities are purely light industrial buildings having minimal subdivisions and finish per shop space user with overhead door entries. The better qualities have fully finished customer service areas with storefront entries. Display-office areas in the higher qualities have finished floors and ceilings.
715	Manufacturing - Special/Single Purpose	Structures or buildings designed to shelter a single or specialized manufacturing process. There is an average amount of office and support space commensurate with the quality included, typically for light industrials, between 4 and 25 percent. This includes suitable locker, break and lunch room facilities to accommodate the personnel load.
716	Manufacturing - HQ-Production/Office	Structures or buildings designed to not only shelter a manufacturing process , but also includes main office headquarters of the business.

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717	Telco Central Switch	A structure or physical building primarily used to house inside plant equipment-all cabling and equipment, including the main distribution frame (MDF) and all the equipment extending inward such as Private Automatic Branch Exchange (PABX) or central office equipment, MDF heat coil protectors, and grounding systems. The building houses telephone switches and equipment. This generally heavily constructed concrete building is designed with specialized Halo wiring, electrical power and backup power, cable vault, massive HVAC systems, transformers and generators.
718	Quarry	Quarries are generally used for extracting non-metallic minerals, such as dimension stone, construction aggregate, riprap, sand and gravel.
719	Future Frac Sand Mine	Mining site being prepared for frac sand mining, but not currently being mined. Includes land and site improvements.
720	Active Frac Sand Mine	Mining site currently being used for frac sand mining. Includes land and site improvements.
721	Inactive Frac Sand Mine	Mining site where frac sand mining has been terminated due to depletion of the resource or lack of an economic market. Includes land and site improvements.
759	Industrial/Mfg. Other	All other Industrial/Manufacturing related buildings not specifically described in this section.
800	Agricultural	These codes include major agricultural farm sets and any residences on the same parcel.
801	Operating Dairy Farm	Dairy farming is a class of agricultural, or an animal husbandry, enterprise, for long-term production of milk, predominantly from dairy cows. Additional animal production is sometimes done as a secondary business. The dairy may be either processed on-site or transported to a dairy factory for processing and eventual retail sale.
802	Mega Dairy Farm	An operating dairy farm with a production of over 500 cows.
803	Feeder Operation	Activities included in NAICS subsector 112 Animal Production, with the exception of dairy as set forth in the North American Industry Classification System, United States, 1997
805	Grain Farm	Grain farming is the cultivation of grains on a relatively large scale for transport to distant markets where the crop cannot be grown due to climate.
807	Produce Farm	Vegetable farming or truck farming is the cultivation of one or a few fruit or vegetable crops on a relatively large scale for transport to distant markets where the crop cannot be grown due to climate.
808	Cranberry Bogs	Cranberries are a group of evergreen dwarf shrubs or trailing vines. They are found in acidic bogs throughout the cooler parts of the Northern Hemisphere.
811	Hobby Farm	A hobby farm is typically a residence on a smallholding or small farmette that is maintained without expectation of being a primary source of income. Some are merely to provide some recreational land, and perhaps a few horses for the family's children. Others are operated as working farms for incidental income, or are run at an ongoing loss as a lifestyle choice by people with the means to do so. The agricultural-related activity is not one that is primarily devoted to agricultural use, as defined in Chapter Tax 18
819	Agricultural Other	All other agricultural related buildings not specifically described in this section. Activities included in subsector 111 Crop Production, set forth in the North American Industry Classification System (NAICS),

Property Group	PROPERTY CODE NAME	DESCRIPTION
900	Vacant Land	Generally, use the parcel's statutory classification. For parcels with multiple classifications, use the primary classification.
901	Residential	Lands classified primarily as residential (Sec. 70.32(2)(c)3., Wis. Stats)
902	Commercial	Lands classified primarily as commercial (Sec. 70.32(2)(a)2., Wis. Stats)
903	Manufacturing/Industrial	Lands classified primarily as manufacturing (Sec. 70.995(1) & (2), Wis. Stats)
904	Agricultural	Lands classified primarily as agricultural (Sec. 70.32(2)(c)1g., Wis. Stats)
905	Undeveloped	Lands classified primarily as undeveloped (Sec. 70.32(2)(c)4., Wis. Stats)
906	Woods (Forest)	Lands classified primarily as agricultural forest land (Sec. 70.32(2)(c)1d., Wis. Stats) or productive forest land (Sec. 70.32(2)(c)2., Wis. Stats), forest crop and woodland tax lands
907	Class Other	Lands classified primarily as Other (Sec. 70.32(2)(c)1m., Wis. Stats) Rarely used; there may be a site with leased tanks, silos, etc. assessed as personal property on site.
908	Cemetery	A spatially defined area where the remains of deceased people are buried or are otherwise interred. The intact or cremated remains of deceased people may be interred in a grave or a tomb, an "above-ground grave". Lands are specifically designated as a burial ground and not being the "yard" of any church.
909	Future Frac Sand Mine	Vacant land being prepared for frac sand mining, but not currently being mined. No site improvements present.
910	Active Frac Sand Mine	Vacant land currently being used for frac sand mining. No site improvements present.
911	Inactive Frac Sand Mine	Vacant land where frac sand mining has been terminated due to depletion of the resource or lack of an economic market. No site improvements present.
919	Vacant Land Other	Unique circumstances such as properties which have multiple classifications, none of which is clearly primary or predominant; exempt lands; lands with conservation easements.

Certification Statement

As the Secretary of the Wisconsin Department of Revenue (DOR), I have reviewed this guidance document or proposed guidance document and I certify that it complies with secs. 227.10 and 227.11, Wis. Stats. I further certify that the guidance document or proposed guidance document contains no standard, requirement, or threshold that is not explicitly required or explicitly permitted by a statute or rule that has been lawfully promulgated. I further certify that the guidance document or proposed guidance document contains no standard, requirement, or threshold that is more restrictive than a standard, requirement, or threshold contained in the Wisconsin Statutes.

DEPARTMENT OF REVENUE

A handwritten signature in black ink, reading "Peter W. Barca". The signature is written in a cursive style with a large initial "P" and "B".

Peter Barca

Secretary of Revenue