Lafayette County Land Information Department

Countywide **Assessment Codes**

Code	Name	\$/Ac	Description	State Code		First Effective	Last Effective						
Real Estate - General Property Tax													
G1	Residential		roperty for which the predominant use is for living urposes	G1	Residential	1/1/2004							
G2	Commercial		roperty for which the predominant use is the selling of nerchandise or a service.	G2	Commercial	1/1/2004							
G3	Manufacturing		The assessment of manufacturing property is the esponsibility of the Department of Revenue.	G3	Manufacturing	1/1/2004							
G4	Agriculture	u	ncludes lands that are tilled or otherwise planted and sed for farm purposes and containing grade one soils as hown on the county soil survey.	G4	Agriculture	1/1/2005							
G5	Undeveloped	J	Indeveloped lands	G5	Undeveloped	1/1/2004							
G6	Productive Forest Land	P	roductive Forest Land	G6	Productive Forest Lands	1/1/2004							
G7	Other	C	Other	G7	Other	1/1/2004							
G8	Agriculture Forest Land	A	griculture Forest Land	5M	Agricultural Forest	1/1/2004							
Real Estate - l	Forest Crops												
W1	Private Forest Crop Reg.	\$0.10 P	rivate Forest Crop Reg.	W1	Private Forest Crop, pre- 1/1/72	1/1/2004							
W2	Private Forest Crop Reg.	\$2.52 P	rivate Forest Crop Reg.	W2	Private Forest Crop, after 12/31/71	1/1/2013							
W3	Priv. Forest Crop Spec.	\$0.20 P	riv. Forest Crop Spec.	W3	Private Forest Crop, Special Classification	1/1/2004							
W4	County Forest Crop	\$2.14 0	County Forest Crop	W4	County Forest Crop	1/1/2013							
W5	Woodland Tax Law Lands	\$10.68 V	Voodland Tax Law Lands	W5	Managed Forest Open - after 2004	1/1/2013							
W6	Woodland Tax Law Lands	\$10.68 V	Voodland Tax Law Lands	W6	Managed Forest Closed - after 2004	1/1/2013							
W7	Managed Forest Land-Open	\$0.79 N	Managed Forest Land-Open	W7	Managed Forest Open	1/1/2013							
W8	Managed Forest Land-Closed	\$1.87 N	Managed Forest Land-Closed	W8	Managed Forest Closed	1/1/2013							
Real Estate - l	Exempt												
X1	Federal Exempt	F	ederally owned property that is tax exempt.	X1	Exempt Federal	1/1/2004							
X2	State Exempt	S	tate owned property that is tax exempt.	X2	Exempt State	1/1/2004							
X3	County Exempt	(County owned property that is tax exempt.	Х3	Exempt County	1/1/2004							

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Code	Name	\$/Ac	Description	State Code		First Effective	Last Effective				
Real Estate - Exempt											
X4	Other Exempt		Property that is owned by a nongovernmental entity that is deemed to be tax exempt.	X5	Exempt Other (Other)	1/1/2004					
Personal Property - Assessment											
01	Boats		Boats and other watercraft not exempt. Includes rental boats and watercraft for recreational purposes or used by businesses for customer pleasure.	1	Boats and Other Watercraft Not Exempt	1/1/2004					
02	Machinery, Tools & Patterns		Includes machinery, tools, patterns, dies, jigs, equipment, and implements (not exempt from taxation) of commercial warehouses, contractors, landscapers, plumbers, etc)	2	Machinery, Tools and Patterns	1/1/2004					
03	Furniture, Fixtures & Equipment		Fix. & Equip., Includes furniture, fixtures, and office equipment not classified as machinery, tools, and patterns.	3	Furniture Fixtures and Equipment	1/1/2004					
4A	All Other Personal Property		Includes every item of taxable personal property having a market value and not included in any of the previously enumerated classes.	4a	All Other Personal Property	1/1/2004					
4B	Improve (Buildings) on Leased Land		A building or buildings on leased land that are not assessed with the real estate.	4b	Improvements on Leased Land	1/1/2004					
4C	Mobile homes		A mobile home is personal property if the land upon which it is located is owned by someone else, or if the mobile home is still on its wheels, or if the mobile home is not connected to utilities.	P4c	Mobile Homes	1/1/2004					
52	Occupational		Occupational			1/1/2004					
X	Exempt		Exempt			1/1/2004					