

Land Use Code (LUC):

This code is used to identify the use of a property. Some properties will have multiple uses such as a store (1100) and a single family (0100) on the same property. The code for this type of property would be (1200) mixed use. Another example would be an agricultural property (6000) with a section of land set aside for single-family use. This can be classified as the minority land use (0100) as an alternate LUC. Below is a list of LUC codes.

Land Use Code	Property Type
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Residential:

0000	Vacant Residential
0100	Single Family
0200	Mobile Homes
0300	Multi-family – 10 units or more
0400	Condominium – Residential
0500	Cooperatives
0600	Retirement Homes (not eligible for exemption under 196.192, F.S. Others shall be given an Institutional classification)
0700	Miscellaneous Residential (migrant camps, boarding homes, etc.)
0800	Multi-family – less than 10 units
0900	Undefined – Reserved for use by Department of Revenue only

Commercial:

1000	Vacant Commercial
1100	Stores – one story
1200	Mixed Use – store and office or store and residential or residential combination
1300	Department Stores

1400	Supermarkets
1500	Regional Shopping
1600	Centers
1700	Office Buildings – Non-professional services buildings, one-story
1704	Offices Condominium
1800	Office Buildings – Non-professional services buildings, multi-story
1900	Professional Services Buildings
1904	Medical Condominium
2000	Airport (private or commercial), bus terminals, marine terminals, piers, marinas
2100	Restaurants, Cafeterias
2200	Drive-in Restaurants
2300	Financial Institutions (banks, savings and loan companies, mortgage companies, credit services)
2400	Insurance Company Offices
2500	Repair Service Shops (excluding automotive), radio and TV repair, refrigeration service, electric repair, laundries, Laundromats
2600	Service Stations
2700	Auto Sales, auto repair and storages (auto service shops, body and fender shops, commercial garages, farm and machinery sales and services, auto rental, marine equipment, trailers and related equipment, mobile home sales, motorcycles, construction vehicle sales)
2800	Parking Lots (commercial or patron), mobile home parks

2900	Wholesale Outlets (produce houses, manufacturing outlets)
3000	Florists, Greenhouses
3100	Drive-in theaters, open stadium
3200	Enclosed Theaters, Enclosed Auditorium
3300	Nightclubs, Cocktail Lounges, Bars
3400	Bowling Alleys, Skating Rinks, Pool Halls, Enclosed Arenas
3500	Tourist Attractions - permanent exhibits, other entertainment facilities, fairgrounds (privately owned)
3600	Camps
3700	Race Tracks (horses, auto, or dog)
3800	Golf courses, Driving ranges
3900	Hotels, motels

Industrial:

4000	Vacant Industries
4100	Light Manufacturing – small equipment manufacturing plants, small machine shops, instrument manufacturing, printing plants
4200	Heavy Industrial – Heavy equipment manufacturing, large equipment shops, foundries, steel fabricating plants, auto or aircraft plants
4300	Lumber yards – sawmills, planning mills
4400	Packing plants – fruit and vegetable packing plants, meat packing plants

4500	Canneries – fruit and vegetable, bottles, and brewers, distilleries, wineries
4600	Other food processing – candy factories, bakeries, potato chip factories
4700	Mineral processing – phosphate processing, cement plants, refineries, clay plants, rock and gravel plants
4800	Warehousing, Distribution terminals – trucking terminals, van and storage warehousing
4804	Industrial Condominium
4900	Open Storage – new and used building supplies, junk yards, auto wrecking, fuel storage, equipment and material storage

Agricultural:

5000	Improved Agricultural
5100	Cropland Soil Capability Class I
5200	Cropland Soil Capability Class II
5300	Cropland Soil Capability Class III
5400	Timberland – site index 90 and above
5500	Timberland – site index 80 to 89
5600	Timberland – site index 70 to 79
5700	Timberland – site index 60 to 69
5800	Timberland – site index 50 to 59
5900	Timberland – not classified by site
6000	Grazing Land Soil Capacity Class I
6100	Grazing Land Soil Capacity Class II
6200	Grazing Land Soil Capacity Class III
6300	Grazing Land Soil Capacity Class IV
6400	Grazing Land Soil Capacity Class V

6500	Grazing Land Soil Capacity Class VI
6600	Orchard Groves – Citrus, etc.
6700	Poultry, bees, tropical fish, rabbits, etc.
6800	Dairies, feed lots (ornamental miscellaneous agriculture)

Institutional:

7000	Vacant Institutional
7100	Churches
7200	Private schools and colleges
7300	Privately owned hospitals
7400	Homes for the aged
7500	Orphanages, other non-profit or charitable services
7600	Mortuaries, cemeteries, crematoriums
7700	Clubs, Lodges, Union Halls
7800	Sanitariums, Convalescent and Rest Homes
7900	Cultural Organization Facilities

Government:

8000	Undefined – Reserved for future use
8100	Military
8200	Forest Parks, Recreational Areas
8300	Public County Schools – includes all property of Board of Public Instruction
8400	Colleges
8500	Hospitals
8600	Counties (other than public schools, colleges, hospitals) – including non-municipal local governments

8700	State (other than military, forests, parks, recreational areas, colleges, hospitals)
8800	Federal (other than military, forests, parks, recreational areas, colleges, hospitals)
8900	Municipal (other than military, forests, parks, recreational areas, colleges, hospitals)

Miscellaneous:

9000	Leasehold interests (government owned property leased by a non-governmental lessee)
9100	Utility, Gas, and Electricity (telephone and telegraph, locally assessed railroads, water and sewer service, pipelines, canals, radio/television communication)
9200	Mining lands, petroleum lands, or gas lands
9300	Subsurface rights
9400	Right-of-way, streets, roads, irrigation, channel, ditch, etc.
9500	Rivers and lakes, submerged lands
9600	Sewage disposal, solid waste (borrow pits, drainage reservoirs, waste lands, marshes, sand dunes, swamps)
9700	Outdoor recreational or park land - subject to classified use assessment

Centrally Assessed:

9800	Centrally assessed
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Non-Agricultural Acreage:

9900	Acreage not zoned agricultural
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