

Classification Guidelines and Descriptions

Class Codes (State Use Codes)

The Property Class Code corresponds with the States Property Classification Guide (State Use Codes). The Class Code is used for value analysis and used in the biennial Property Value Study (PVS). Electronic Appraisal Roll Submission (EARS), a process of submitting appraisal roll data on electronic media, has improved the accuracy of reporting. Proper use of this classification guide helps improve appraisal accuracy.

Residential Single Family

Property includes single-family residential improvements and land on which they are situated. Typically, single-family homes on tracts of land or platted lots. They may or may not be within the city limits or in close proximity to a city. Even large tracts of land should be coded as Residential Single Family property when the use is residential.

The use is residential when the land is primarily to enhance the enjoyment of the residence. Whether the property is located within the city, on one or more platted lots or on acreage in a rural subdivision that does not qualify for agricultural appraisal, all the land associated with the residence must be identified.

Often a residential property consists of more than one tract of land or lot. The most common example is a single-family residence on a platted lot and an adjacent unimproved, platted lot being used by the same owner as their residence homestead. In many of these instances, there are two accounts – one for each lot. Sometimes the improved lot is coded as Residential Single Family and the unimproved lot is coded as Vacant Land Residential. When these instances apply to residential property, the two accounts must be tied together. As discussed above, this can be done by reporting one parent account or by reporting the two separate accounts and linking them by identifying a parent account number. PCAD will combine the two separate accounts as one Residential Single Family property.

Townhouses, condominiums, row houses and owner-occupied duplexes are included in Residential Single Family. Mobile homes located on land owned by the same person are coded as Residential Single Family property.

- There is no acreage limit for Residential Single Family (even though there is a limit for residence homesteads). Property use is the determining factor in Residential Single-Family property.
- All non-farm or ranch, single-family residential property should be coded Residential Single Family, unless the property is Residential Inventory.
- The land and all residential improvements constitute one residence.
- If the residence has never been occupied and is residential inventory, it should be coded as Residential Inventory property.

Multi-Family Residential (Category B)

Multi-Family Residential properties are residential improvements containing two or more residential units under single ownership. However, duplexes that are owner-occupied and have a residence homestead exemption for the owner's portion are reported in Residential Single Family. Properties classified as Multifamily Residential generally include apartment complexes. If listed separately, apartments located above street-level stores or offices are also included in Multifamily Residential. If not listed separately, the predominant use by value determines classification.

- Do not confuse Multifamily Residential properties with hotels and motels, even when their occupancy turnover rate is high. Hotels and motels are commercial real properties and are never classified as Multi Family Residential property.
- Do not classify owner-occupied duplexes that are residence homesteads as Multi Family Residential property. They are classified as Residential Single Family. Non-owner-occupied duplexes should

be classified as Multi Family Residential. All triplexes and fourplexes should be classified as Multi Family Residential.

- Do not classify condominiums or townhomes as Multi Family Residential. They are classified as Residential Single Family property.
- If the property is owned by a developer or builder, has never been occupied and meets the other tests as residential property, it should be coded as Residential Inventory.

Vacant Land Residential (Category C1)

Generally, Vacant Land Residential properties are small vacant tracts of land. These properties may be idle tracts in some stage of development or awaiting construction, tracts planned for residential structures, recreational lots or commercial and industrial building sites. Because property use determines classification, there is no minimum or maximum size requirement for Vacant Land Residential property. Vacant Land Residential properties are usually identified by subdivision name and lot and block number, abstract or section. If a vacant lot is held by a developer or builder and meets the other tests for Residential Inventory property, it is considered real property inventory and coded as Residential Inventory property.

Lots with nominal improvements that do not appear appropriate to be coded as Residential Single Family, Multi-Family Residential, Rural Land (No Ag) and Improvements Residential, or commercial real property are typically experiencing a change in highest and best use or have improvements with limited economic benefit to the land. In cases where the lot would be at least as valuable with the improvements removed, the lot should be coded as Vacant Land Residential property. Again, Class Code is determined by use. Generally, Vacant Land Residential property is most suited for use as a building site.

- Vacant Land Residential lots are potential building sites or are reserved for recreational use.
- Vacant Land Residential lots are usually described in terms of lot and block, abstract or section identified by a subdivision name.
- Vacant Land Residential lots have no minimum or maximum size requirement.

Qualified Open Space Land (Category D1)

All acreage qualified for productivity valuation under Texas Constitution, Article VIII, 1-d or 1-d-1, and Tax Code Chapter 23, Subchapters C, D, E and H should be coded as Qualified Open Space Land on the Report of Property Value.

- The land type will be Residential by Acre and each agricultural Land Use Type must be reported in EARS and on the Report of Property Value, and should be a part of the appraisal record of the property on the appraisal district's records system.
- Improvement value (such as barns or houses) should not be coded as Qualified Open Space Land property; farm and ranch improvements must be coded as Farm and Ranch Improvements on Qualified Open Space Land. However, fences and earth re-shaping (earthen dams, contouring, trenching etc.) are considered part of the land and should be included in Qualified Open Space Land. Farm and ranch improvements, other than residences, should be coded as Farm and Ranch Improvements on Qualified Open Space Land. While the land under farm and ranch improvements can qualify as open-space land, the land under residences cannot. Residences and the non-qualifying rural land directly attributed to the residences should be coded as Rural Land (No Ag) and Improvements Residential.
- Any size tract may be reported in Qualified Open Space Land. If the land is appraised as open-space land, it should be reported in Qualified Open Space Land regardless of size.

Farm and Ranch Improvements on Qualified Open Space Land (Category D2)

Improvements, other than residences, associated with land coded as Qualified Open Space Land, should be coded as Farm and Ranch Improvements on Qualified Open Space Land. These improvements include all barns, sheds, silos, garages and other improvements associated with farming or ranching.

Land separated from a larger tract for residential purposes should be included as Rural Land (No Ag) and Improvements Residential property. Other farm and ranch land that qualifies for open-space land appraisal should be included in Qualified Open Space Land property.

- Farm and ranch improvements, such as barns and other structures, on qualified open-space land should not be coded as Rural Land (No Ag) and Improvements Residential property. They are properly coded as Farm and Ranch Improvements on Qualified Open Space Land property.
- Residences and rural land that are not qualified as open-space must be reported as Rural Land (No Ag) and Improvements Residential.

Rural Land (No Ag) and Improvements Residential (Category E)

Only rural land that is not qualified for productivity valuation and the improvements, including residential, on that land should be coded as Rural Land (No Ag) and Improvements Residential.

- Any size tract may be coded as Rural Land (No Ag) and Improvements Residential. Use is the determining factor in coding property. If the land is not used as residential inventory, commercial, industrial or other purposes that would require classification in another property Class Code, and the land does not qualify as open-space land for productivity appraisal, then it should be coded as Rural Land (No Ag) and Improvements Residential.
- The number of acres included for homestead exemption purposes does not change the classification of these types of properties.
- The improvement value of all barns, sheds, silos and other outbuildings on qualified land is coded as Farm and Ranch Improvements on Qualified Open Space Land property.
- Land under barns, sheds, silos and other agricultural outbuildings is coded as Qualified Open Space Land.
- The value of the land not receiving productivity appraisal and used for residential purpose is included in Rural Land (No Ag) and Improvements Residential.

Mobile Home (Category M)

A mobile home elected as Personal Property with the Texas Department of Housing and Community Affairs-Manufactured Housing Division. The land the mobile home is located on may or may not be owned by someone other than the owner of the mobile home. Mobile homes elected as Real Property with the Texas Department of Housing and Community Affairs-Manufactured Housing Division are mobile home improvements on tracts of land or platted lots that have the same owner and are reported on the same account as the land the mobile home is located on and are under the Residential Single Family class code.

Residential Inventory (Category O)

Residential Inventory properties are residential real property held as inventory if all of the following apply:

1. They are under the same ownership.
 2. They are contiguous or located in the same subdivision or development.
 3. They are held for sale in the ordinary course of business.
 4. They are subject to zoning restrictions or enforceable deed restrictions limiting them to residential use, or their highest and best use is as residential property.
 5. They have never been occupied for residential purposes.
 6. They are not presently leased or producing income.
 7. The property is business inventory.
- All of the above criteria must be met for the property to be coded as Residential Inventory property.
 - The land and improvement value are both classified as Residential Inventory property if the criteria are met.
 - The property is appraised as a unit.



CLASS 2

Basic Description

Construction: Minimum FHA/VA

Foundation: Concrete/Pier & Beam.

Exterior: Frame/Siding.

Interior: Finished, Usually 3 Bedrooms

Roofing: Light Composition Shingle

Flooring: Hardwood, Vinyl, Inexpensive
Carpet

Electrical: Ample Builders Fixtures

Plumbing: Usually 2 bath.

Heating: Central Heat & Air

Typical: 2 Car Garage

This class will include the average small house usually built from stock plans. Materials and workmanship are sufficient to meet the average or minimum requirements of city building codes.



CLASS 4

Basic Description

Construction: Good quality, above average.

Foundation: Concrete/Pier and beam.

Exterior: Wood.

Interior: Finished, usually 3-4 bedrooms.

Roofing: Wood shingle, composition,
Built-up, hip or gable with high
Sloping features.

Flooring: Hardwood, tile, good quality
Carpet.

Electrical: More than ample.

Plumbing: Usually 2-4 baths.

Heating: Central heat/air.

Typical: 2-3 car garage.

The better the average frame homes will fall in this class. The homes are often custom built, but the shape is usually not irregular. There will be evidence of good materials and good workmanship which exceeds minimum building codes and requirements of lending institutions.



CLASS 6

Basic Description

Construction: Excellent.

Foundation: Concrete/Pier and beam.

Exterior: High quality frame.

Interior: Custom finished.

Roofing: Clay tile or slate.

Flooring: High quality carpet,
ceramic tile, etc.

Electrical: Many well positioned outlets
Outlets. Fixtures are of high quality.

Plumbing: Usually 3-5 baths.

Heating: Central heat/air.

Typical: 3-4 car garage, fireplace &
Much ornamentation.

Class includes one of a kind design or near luxury type residences.



CLASS 6A

Basic Description

Construction: Excellent.

Foundation: Concrete/Pier and beam.

Exterior: High quality frame.

Interior: Custom finished.

Roofing: Clay tile or slate.

Flooring: High quality carpet,
ceramic tile, etc.

Electrical: Many well positioned outlets
Outlets. Fixtures are of high quality.

Plumbing: Usually 3-5 baths.

Heating: Central heat/air.

Typical: 3-4 car garage, fireplace &
Much ornamentation.

Class includes one of a kind design or near luxury type residences.



CLASS 6B

Basic Description

Construction: Excellent.

Foundation: Concrete/Pier and beam.

Exterior: High quality frame.

Interior: Custom finished.

Roofing: Clay tile or slate.

Flooring: High quality carpet,
ceramic tile, etc.

Electrical: Many well positioned outlets
Outlets. Fixtures are of high quality.

Plumbing: Usually 3-5 baths.

Heating: Central heat/air.

Typical: 3-4 car garage, fireplace &
Much ornamentation.

Class includes one of a kind design or near luxury type residences.



CLASS 8

Basic Description

Construction: FHA/VA.
Foundation: Concrete/Pier and beam.
Exterior: Stone/Brick veneer.
Interior: Finished, usually 3 bedrooms.
Roofing: Light composition shingle or built-up.
Flooring: Hardwood, tile, inexpensive carpet.
Electrical: Ample.
Plumbing: Usually 2 – 2 ½ baths.
Heating: Central heat/air.
Typical: 2 car garage.

This class will include the average house built from stock plans. Materials and workmanship are sufficient to meet the average or minimum requirements of city building codes.



CLASS 10

Basic Description

Construction: Good quality, above average.

Foundation: Concrete/Pier and beam.

Exterior: Stone/Brick veneer.

Interior: Finished, usually one story.

Roofing: Composition built-up,
Hip or gable.

Flooring: Hardwood, tile, good quality carpet.

Electrical: More than ample.

Plumbing: Usually 2 – 4 baths.

Heating: Central heat/air.

Typical: 2-3 car garage.

The better than average homes will fall in this class. The homes are often custom built, but the shape is usually not highly irregular. There will be evidence of good materials and good workmanship, which exceeds minimum building codes and requirements of lending institutions.



CLASS 12

Basic Description

Construction: Excellent.

Foundation: Concrete/Pier and beam.

Exterior: Stone/Brick veneer.

Interior: Custom finished.

Roofing: Clay tile or slate.

Flooring: High quality carpet, ceramic tile, etc.

Electrical: Many well positioned outlets and
High quality fixtures.

Plumbing: Usually 3 – 5 baths.

Heating: Central heat/air.

Typical: 3 or 4 car garage, fireplace,
Much ornamentation.

Class includes one of a kind design or near luxury type residences.



CLASS 12A

Basic Description

Construction: Excellent.

Foundation: Concrete/Pier and beam.

Exterior: Stone/Brick veneer.

Interior: Custom finished.

Roofing: Clay tile or slate.

Flooring: High quality carpet, ceramic tile, etc.

Electrical: Many well positioned outlets and
High quality fixtures.

Plumbing: Usually 3 – 5 baths.

Heating: Central heat/air.

Typical: 3 or 4 car garage, fireplace,
Much ornamentation.

Class includes one of a kind design or near luxury type residences.



CLASS 12B

Basic Description

- Construction: Excellent.
- Foundation: Concrete/Pier and beam.
- Exterior: Stone/Brick veneer.
- Interior: Custom finished.
- Roofing: Clay tile or slate.
- Flooring: High quality carpet, ceramic tile, etc.
- Electrical: Many well positioned outlets and
High quality fixtures.
- Plumbing: Usually 3 – 5 baths.
- Heating: Central heat/air.
- Typical: 3 or 4 car garage, fireplace,
Much ornamentation.

Class includes one of a kind design or near luxury type residences.



CLASS 13

Basic Description

Construction: Lowest quality

Foundation: Steel or concrete piers

Exterior: Low quality aluminum or particle board

Interior: Low quality seamed headboard or paneling

Roofing: Corrugated or ribbed metal roofing

Flooring: Inexpensive carpet, or vinyl tile

Plumbing: 1 bath

Heating: Window units or cheap HVAC



CLASS 14

Basic Description

Construction: Mid to high quality

Foundation: Steel or concrete piers

Exterior: Aluminum, vinyl or headboard lap

Interior: Med to high quality paneling or sheetrock

Roofing: Corrugated or ribbed sheet metal roofing

Flooring: Medium duty carpet or vinyl

Plumbing: Usually, 2 bath with upgraded fixtures

Electrical: Ample number of outlets, upgraded fixtures



CLASS 15

Basic Description

Construction: Resembles site-built housing

Foundation: Steel or concrete piers

Exterior: 2x4 studs, plywood or headboard sheets

Interior: 2x4 studs, textured drywall, vinyl or wood veneer

Roofing: Composition shingles

Flooring: good carpet and vinyl or tile

Plumbing: 2 bath, good quality fixtures

Electrical: Numerous outlets, may have recessed light fixtures



CLASS 16

Basic Description

Construction: Highest quality.

Foundation: Concrete.

Exterior: Highest quality frame.

Interior: Luxury.

Roofing: Heavy composition shingle,
Heavy shake, tile.

Flooring: High quality carpet, ceramic tile, etc.

Electrical: Many well positioned outlets and
best quality fixtures.

Plumbing: Usually 3 or more baths.

Heating: Central heat/air.

Typical: 2 or 3 car garage, fireplaces,
Much ornamentation, irregular
Shape.

Class includes mansion or luxury type residences. May also include period style homes that are new or have been redone.



CLASS 16A

Basic Description

Construction: Highest quality.

Foundation: Concrete.

Exterior: Highest quality frame.

Interior: Luxury.

Roofing: Heavy composition shingle,
Heavy shake, tile.

Flooring: High quality carpet, ceramic tile, etc.

Electrical: Many well positioned outlets and
best quality fixtures.

Plumbing: Usually 3 or more baths.

Heating: Central heat/air.

Typical: 2 or 3 car garage, fireplaces,
Much ornamentation, irregular

Shops

Class includes mansion or luxury type residences. May also include period style homes that are new or have been redone.



CLASS 16B

Basic Description

Construction: Highest quality.

Foundation: Concrete.

Exterior: Highest quality frame.

Interior: Luxury.

Roofing: Heavy composition shingle,
Heavy shake, tile.

Flooring: High quality carpet, ceramic tile, etc.

Electrical: Many well positioned outlets and
best quality fixtures.

Plumbing: Usually 3 or more baths.

Heating: Central heat/air.

Typical: 2 or 3 car garage, fireplaces,
Much ornamentation, irregular
Shape.

Class includes mansion or luxury type residences. May also include period style homes that are new or have been redone.



Basic Description

CLASS 17

Construction: Highest quality.

Foundation: Concrete/Pier & Beam.

Exterior: Stone/Brick Veneer.

Interior: Luxury.

Roofing: Heavy composition shingle,
Heavy shake, tile, etc.

Flooring: High quality carpet, ceramic tile, etc.

Electrical: Many well positioned outlets and
highest quality fixtures.

Plumbing: Usually 3 or more baths.

Heating: Central heat/air.

Typical: 2 or 3 car garage, fireplaces,

Class includes mansion or luxury type residences. May also include period style homes that are new or have been redone.



CLASS 17A

Basic Description

Construction: Highest quality.

Foundation: Concrete/Pier & Beam.

Exterior: Stone/Brick Veneer.

Interior: Luxury.

Roofing: Heavy composition shingle,
Heavy shake, tile, etc.

Flooring: High quality carpet, ceramic tile, etc.

Electrical: Many well positioned outlets and
highest quality fixtures.

Plumbing: Usually 3 or more baths.

Heating: Central heat/air.

Typical: 2 or 3 car garage, fireplaces,
Much ornamentation, irregular
Shape.

Class includes mansion or luxury type residences. May also include period style homes that are new or have been redone.



CLASS 17B

Basic Description

Construction: Highest quality.

Foundation: Concrete/Pier & Beam.

Exterior: Stone/Brick Veneer.

Interior: Luxury.

Roofing: Heavy composition shingle,
Heavy shake, tile, etc.

Flooring: High quality carpet, ceramic tile, etc.

Electrical: Many well positioned outlets and
highest quality fixtures.

Plumbing: Usually 3 or more baths.

Heating: Central heat/air.

Typical: 2 or 3 car garage, fireplaces,
Much ornamentation, irregular
Shape.

Class includes mansion or luxury type residences. May also include period style homes that are new or have been redone.



CLASS 4M

Basic Description

Construction: Good quality, above any metal house

Foundation: Concrete slab

Exterior: Metal

Roofing: Metal

Flooring: Stained concrete, tile, carpet

Electrical: More than ample

Plumbing: Usually, 2 bath

Heating: Central Heat and air

Typical: 2 car garage or carport



CLASS 6M

Basic Description

Construction: Excellent quality metal

Foundation: Concrete slab

Exterior: Metal, may have some rock work

Roofing: Metal

Interior: Above any finish

Flooring: Stained concrete, tile, carpet, etc.

Electrical: Many outlets, high quality features

Plumbing: Usually, 2 to 3 bath

Heating: Central Heat and air

Typical: 2 to 3 car garage or carport, fireplace



CLASS 18

Basic Description

Construction: Older construction and wood frame, brick exterior

Roofing: Heavy composition roof or metal

Builder grade materials



CLASS 18+

Basic Description

Construction: Older construction and wood frame,

Exterior: Stone exterior

Roofing: Gable roof, heavy composition or metal roof

Interior: Granite countertops

Builder grade materials



CLASS 20I

Basic Description

Interior unit

Typically, less desirable with lower rent value



CLASS 20E

Basic Description

Exterior unit

More desirable and higher rent value