

Apache County - Legal Class/Property Code Relationships - 2017

Revised 10-21-2014

DOR Legal Class	*Tyler Legal Class	Statute	Description	Account Type:	Property Code	
				C = Centrally Valued (State) M = Mobile (County) P = Personal (County) R = Residential (County)		
1.01	01.01	42-12001	PRODUCING MINES & MINING CLAIMS		1101	LAND
					2101	IMPROVEMENT
					3101	PERSONAL PROPERTY
					6101	EXEMPT LAND
					7101	EXEMPT IMPROVEMENT
					8101	EXEMPT PERSONAL PROPERTY
1.02	01.02	42-12001	STANDING TIMBER		1102	LAND
					2102	IMPROVEMENT
					3102	PERSONAL PROPERTY
					6102	EXEMPT LAND
					7102	EXEMPT IMPROVEMENT
					8102	EXEMPT PERSONAL PROPERTY
1.03	01.03	42-12001	GAS & ELECTRIC UTILITY COMPANIES		1103	LAND
					2103	IMPROVEMENT
					3103	PERSONAL PROPERTY
					6103	EXEMPT LAND
					7103	EXEMPT IMPROVEMENT
					8103	EXEMPT PERSONAL PROPERTY
1.04	01.04	42-12001	AIRPORT FUEL DELIVERY		1104	LAND
					2104	IMPROVEMENT
					3104	PERSONAL PROPERTY
					6104	EXEMPT LAND
					7104	EXEMPT IMPROVEMENT
					8104	EXEMPT PERSONAL PROPERTY
1.05	01.05	42-12001	PRODUCING OIL & GAS		1105	LAND
					2105	IMPROVEMENT
					3105	PERSONAL PROPERTY
					6105	EXEMPT LAND
					7105	EXEMPT IMPROVEMENT
					8105	EXEMPT PERSONAL PROPERTY
1.06	01.06	42-12001	WATER, SEWER & WASTEWATER UTILITY COMPANIES		1106	LAND
					2106	IMPROVEMENT
					3106	PERSONAL PROPERTY
					6106	EXEMPT LAND
					7106	EXEMPT IMPROVEMENT
					8106	EXEMPT PERSONAL PROPERTY
1.07	01.07	42-12001	PIPELINES		1107	LAND
					2107	IMPROVEMENT
					3107	PERSONAL PROPERTY
					6107	EXEMPT LAND
					7107	EXEMPT IMPROVEMENT
					8107	EXEMPT PERSONAL PROPERTY

Apache County - Legal Class/Property Code Relationships - 2017

Revised 10-21-2014

DOR Legal Class	*Tyler Legal Class	Statute	Description	Account Type:	Property Code	
				C = Centrally Valued (State) M = Mobile (County) P = Personal (County) R = Residential (County)		
1.08	01.08	42-12001	SHOPPING CENTERS		1108	LAND
					2108	IMPROVEMENT
					3108	PERSONAL PROPERTY
					6108	EXEMPT LAND
					7108	EXEMPT IMPROVEMENT
					8108	EXEMPT PERSONAL PROPERTY
1.09	01.09	42-12001	GOLF COURSES		1109	LAND
					2109	IMPROVEMENT
					3109	PERSONAL PROPERTY
					6109	EXEMPT LAND
					7109	EXEMPT IMPROVEMENT
					8109	EXEMPT PERSONAL PROPERTY
1.10	01.10	42-12001	MANUFACTURERS, ASSEMBLERS & FABRICATORS		1110	LAND
					2110	IMPROVEMENT
					3110	PERSONAL PROPERTY
					6110	EXEMPT LAND
					7110	EXEMPT IMPROVEMENT
					8110	EXEMPT PERSONAL PROPERTY
1.11	01.11	42-12001	TELECOMMUNICATION COMPANIES		1111	LAND
					2111	IMPROVEMENT
					3111	PERSONAL PROPERTY
					6111	EXEMPT LAND
					7111	EXEMPT IMPROVEMENT
					8111	EXEMPT PERSONAL PROPERTY
1.12	01.12	42-12001	COMMERCIAL & INDUSTRIAL REAL PROPERTY		1112	LAND
					2112	IMPROVEMENT
					6112	EXEMPT LAND
					7112	EXEMPT IMPROVEMENT
1.13	01.13	42-12001	COMMERCIAL & INDUSTRIAL PERSONAL PROPERTY		3113	PERSONAL PROPERTY
					8113	EXEMPT PERSONAL PROPERTY
1.14	01.14	42-12001	ELECTRIC COOPERATIVES		1114	LAND
					2114	IMPROVEMENT
					3114	PERSONAL PROPERTY
					6114	EXEMPT LAND
					7114	EXEMPT IMPROVEMENT
					8114	EXEMPT PERSONAL PROPERTY
02.R	2.01.A	42-12002	AGRICULTURAL REAL PROPERTY		1211	LAND
					2211	IMPROVEMENT
					6211	EXEMPT LAND
					7211	EXEMPT IMPROVEMENT

Apache County - Legal Class/Property Code Relationships - 2017

Revised 10-21-2014

DOR Legal Class	*Tyler Legal Class	Statute	Description	Account Type:	Property Code	
				C = Centrally Valued (State) M = Mobile (County) P = Personal (County) R = Residential (County)		
02.R	2.01.B	42-12002	AGRICULTURAL TREE CROPS REAL PROPERTY		1212	LAND
					2212	IMPROVEMENT
					6212	EXEMPT LAND
					7212	EXEMPT IMPROVEMENT
02.R	2.01.C	42-12002	NON-PROFIT ORGANIZATIONS REAL PROPERTY (includes Credit Unions)		1213	LAND
					2213	IMPROVEMENT
					6213	EXEMPT LAND
					7213	EXEMPT IMPROVEMENT
02.RD	2.01.D	42-12002	GOLF COURSE TEES, FAIRWAYS & GREENS		1214	LAND
					2214	IMPROVEMENT
					6214	EXEMPT LAND
					7214	EXEMPT IMPROVEMENT
02.R	2.01.E	42-12002	VACANT LANDS AND REAL PROPERTY NOT INCLUDED IN CLASS 1,3,4,6,7,8		1215	LAND
					2215	IMPROVEMENT
					6215	EXEMPT LAND
					7215	EXEMPT IMPROVEMENT
02.P	2.02.A	42-12002	AGRICULTURAL PERSONAL PROPERTY		3221	PERSONAL PROPERTY
					8221	EXEMPT PERSONAL PROPERTY
02.P	2.02.B	42-12002	AGRICULTURAL TREE CROPS PERSONAL PROPERTY		3222	PERSONAL PROPERTY
					8222	EXEMPT PERSONAL PROPERTY
02.P	2.02.C	42-12002	NON-PROFIT ORGANIZATIONS PERSONAL PROPERTY (includes Credit Unions)		3223	PERSONAL PROPERTY
					8223	EXEMPT PERSONAL PROPERTY
02.PD	2.02.D	42-12002	GOLF COURSE PERSONAL PROPERTY		3224	PERSONAL PROPERTY
					8224	EXEMPT PERSONAL PROPERTY
02.P	2.02.E	42-12002	PERSONAL PROPERTY NOT INCLUDED IN CLASS 1,3,4,6,7,8		3225	PERSONAL PROPERTY
					8225	EXEMPT PERSONAL PROPERTY
03	03	42-12003	PRIMARY RESIDENCE		1300	LAND
					2300	IMPROVEMENT
					3300	PERSONAL PROPERTY
					6300	EXEMPT LAND
					7300	EXEMPT IMPROVEMENT
					8300	EXEMPT PERSONAL PROPERTY
4.1	4.01	42-12004	NON-PRIMARY/BANK OWNED/NOT IN OTHER CLASSES RESIDENTIAL		1401	LAND
					2401	IMPROVEMENT
					3401	PERSONAL PROPERTY
					6401	EXEMPT LAND
					7401	EXEMPT IMPROVEMENT
					8401	EXEMPT PERSONAL PROPERTY

Apache County - Legal Class/Property Code Relationships - 2017

Revised 10-21-2014

DOR Legal Class	*Tyler Legal Class	Statute	Description	Account Type:	Property Code	
				C = Centrally Valued (State) M = Mobile (County) P = Personal (County) R = Residential (County)		
4.2	4.02	42-12004	RENTAL RESIDENTIAL		1402	LAND
					2402	IMPROVEMENT
					3402	PERSONAL PROPERTY
					6402	EXEMPT LAND
					7402	EXEMPT IMPROVEMENT
					8402	EXEMPT PERSONAL PROPERTY
4.3	4.03	42-12004	CHILD CARE FACILITIES		1403	LAND
					2403	IMPROVEMENT
					3403	PERSONAL PROPERTY
					6403	EXEMPT LAND
					7403	EXEMPT IMPROVEMENT
					8403	EXEMPT PERSONAL PROPERTY
4.4	4.04	42-12004	NON-PROFIT RESIDENTIAL HOUSING FACILITIES HANDICAPPED OR SENIORS		1404	LAND
					2404	IMPROVEMENT
					3404	PERSONAL PROPERTY
					6404	EXEMPT LAND
					7404	EXEMPT IMPROVEMENT
					8404	EXEMPT PERSONAL PROPERTY
4.5	4.05	42-12004	LICENSED RESIDENTIAL OR NURSING CARE FACILITIES HANDICAPPED OR SENIORS		1405	LAND
					2405	IMPROVEMENT
					3405	PERSONAL PROPERTY
					6405	EXEMPT LAND
					7405	EXEMPT IMPROVEMENT
					8405	EXEMPT PERSONAL PROPERTY
4.6	4.06	42-12004	RESIDENTIAL BED & BREAKFAST FACILITIES		1406	LAND
					2406	IMPROVEMENT
					3406	PERSONAL PROPERTY
					6406	EXEMPT LAND
					7406	EXEMPT IMPROVEMENT
					8406	EXEMPT PERSONAL PROPERTY
4.7	4.07	42-12004	AGRICULTURAL HOUSING RESIDENCES NOT INCLUDED IN CLASS 3		1407	LAND
					2407	IMPROVEMENT
					3407	PERSONAL PROPERTY
					6407	EXEMPT LAND
					7407	EXEMPT IMPROVEMENT
					8407	EXEMPT PERSONAL PROPERTY
4.8	4.08	42-12004	RESIDENTIAL COMMON AREAS VALUED PURSUANT TO ARS 42-13403		1408	LAND
					2408	IMPROVEMENT
					3408	PERSONAL PROPERTY
					6408	EXEMPT LAND
					7408	EXEMPT IMPROVEMENT
					8408	EXEMPT PERSONAL PROPERTY

Apache County - Legal Class/Property Code Relationships - 2017

Revised 10-21-2014

DOR Legal Class	*Tyler Legal Class	Statute	Description	Account Type:	Property Code	
				C = Centrally Valued (State) M = Mobile (County) P = Personal (County) R = Residential (County)		
4.9	4.09	42-12004	TIMESHARES		1409	LAND
					2409	IMPROVEMENT
					3409	PERSONAL PROPERTY
					6409	EXEMPT LAND
					7409	EXEMPT IMPROVEMENT
					8409	EXEMPT PERSONAL PROPERTY
05	5.01	42-12005	RAILROADS		1501	LAND
					2501	IMPROVEMENT
					3501	PERSONAL PROPERTY
					6501	EXEMPT LAND
					7501	EXEMPT IMPROVEMENT
					8501	EXEMPT PERSONAL PROPERTY
05	5.02	42-12005	PRIVATE CAR COMPANIES		1502	LAND
					2502	IMPROVEMENT
					3502	PERSONAL PROPERTY
					6502	EXEMPT LAND
					7502	EXEMPT IMPROVEMENT
					8502	EXEMPT PERSONAL PROPERTY
05	5.03	42-12005	FLIGHT PROPERTY		1503	LAND
					2503	IMPROVEMENT
					3503	PERSONAL PROPERTY
					6503	EXEMPT LAND
					7503	EXEMPT IMPROVEMENT
					8503	EXEMPT PERSONAL PROPERTY
06.1	6.01	42-12006	NON-COMMERCIAL HISTORIC		1601	LAND
					2601	IMPROVEMENT
					3601	PERSONAL PROPERTY
					6601	EXEMPT LAND
					7601	EXEMPT IMPROVEMENT
					8601	EXEMPT PERSONAL PROPERTY
06.2	6.02	42-12006	FOREIGN TRADE ZONES		1602	LAND
					2602	IMPROVEMENT
					3602	PERSONAL PROPERTY
					6602	EXEMPT LAND
					7602	EXEMPT IMPROVEMENT
					8602	EXEMPT PERSONAL PROPERTY
06.3	6.03	42-12006	MILITARY REUSE ZONES		1603	LAND
					2603	IMPROVEMENT
					3603	PERSONAL PROPERTY
					6603	EXEMPT LAND
					7603	EXEMPT IMPROVEMENT
					8603	EXEMPT PERSONAL PROPERTY

Apache County - Legal Class/Property Code Relationships - 2017

Revised 10-21-2014

DOR Legal Class	*Tyler Legal Class	Statute	Description	Account Type:	Property Code	
				C = Centrally Valued (State) M = Mobile (County) P = Personal (County) R = Residential (County)		
06.4	6.04	42-12006	ENVIRONMENTAL TECHNOLOGY		1604	LAND
					2604	IMPROVEMENT
					3604	PERSONAL PROPERTY
					6604	EXEMPT LAND
					7604	EXEMPT IMPROVEMENT
					8604	EXEMPT PERSONAL PROPERTY
06.5	6.05	42-12006	ENVIRONMENTAL REMEDIATION		1605	LAND
					2605	IMPROVEMENT
					3605	PERSONAL PROPERTY
					6605	EXEMPT LAND
					7605	EXEMPT IMPROVEMENT
					8605	EXEMPT PERSONAL PROPERTY
06.6	6.06	42-12006	HEALTHY FORESTS		1606	LAND
					2606	IMPROVEMENT
					3606	PERSONAL PROPERTY
					6606	EXEMPT LAND
					7606	EXEMPT IMPROVEMENT
					8606	EXEMPT PERSONAL PROPERTY
06.7	6.07	42-12006	BIODIESEL FUEL MANUFACTURING		1607	LAND
					2607	IMPROVEMENT
					3607	PERSONAL PROPERTY
					6607	EXEMPT LAND
					7607	EXEMPT IMPROVEMENT
					8607	EXEMPT PERSONAL PROPERTY
06.8	6.08	42-12006	RENEWABLE ENERGY EQUIPMENT MANUFACTURING		1608	LAND
					2608	IMPROVEMENT
					3608	PERSONAL PROPERTY
					6608	EXEMPT LAND
					7608	EXEMPT IMPROVEMENT
					8608	EXEMPT PERSONAL PROPERTY
07.B	7B	42-12007	COMMERCIAL HISTORICAL - BASE		1701	LAND
					2701	IMPROVEMENT
					3701	PERSONAL PROPERTY
					6701	EXEMPT LAND
					7701	EXEMPT IMPROVEMENT
					8701	EXEMPT PERSONAL PROPERTY
07.H	7H	42-12007	COMMERCIAL HISTORICAL - RENOVATION		1702	LAND
					2702	IMPROVEMENT
					3702	PERSONAL PROPERTY
					6702	EXEMPT LAND
					7702	EXEMPT IMPROVEMENT
					8702	EXEMPT PERSONAL PROPERTY
08.B	8B	42-12008	RESIDENTIAL RENTAL HISTORIC - BASE		1801	LAND

Apache County - Legal Class/Property Code Relationships - 2017

Revised 10-21-2014

DOR Legal Class	*Tyler Legal Class	Statute	Description	Account Type:	Property Code	
				C = Centrally Valued (State) M = Mobile (County) P = Personal (County) R = Residential (County)		
					2801	IMPROVEMENT
					3801	PERSONAL PROPERTY
					6801	EXEMPT LAND
					7801	EXEMPT IMPROVEMENT
					8801	EXEMPT PERSONAL PROPERTY
08.H	8H	42-12008	RESIDENTIAL RENTAL HISTORIC - RENOVATION		1802	LAND
					2802	IMPROVEMENT
					3802	PERSONAL PROPERTY
					6802	EXEMPT LAND
					7802	EXEMPT IMPROVEMENT
					8802	EXEMPT PERSONAL PROPERTY
09	9.01	42-12009	ATHLETIC, RECREATIONAL, ENTERTAINMENT, ARTISTIC, CULTURAL		1901	LAND
					2901	IMPROVEMENT
					3901	PERSONAL PROPERTY
					6901	EXEMPT LAND
					7901	EXEMPT IMPROVEMENT
					8901	EXEMPT PERSONAL PROPERTY
09	9.02	42-12009	AVIATION HANGARS, TIE DOWNS, AIRCRAFT MAINTENANCE		1902	LAND
					2902	IMPROVEMENT
					3902	PERSONAL PROPERTY
					6902	EXEMPT LAND
					7902	EXEMPT IMPROVEMENT
					8902	EXEMPT PERSONAL PROPERTY
09	9.03	42-12009	CONTRACTOR ACQUIRED OR GOVERNMENT FURNISHED PROPERTY		1903	LAND
					2903	IMPROVEMENT
					3903	PERSONAL PROPERTY
					6903	EXEMPT LAND
					7903	EXEMPT IMPROVEMENT
					8903	EXEMPT PERSONAL PROPERTY
09	9.04	42-12009	DEVELOPMENT CORPORATION PROPERTY USED TO CONSTRUCT, REPAIR OR REPLACE IMPROVEMENTS		1904	LAND
					2904	IMPROVEMENT
					3904	PERSONAL PROPERTY
					6904	EXEMPT LAND
					7904	EXEMPT IMPROVEMENT
					8904	EXEMPT PERSONAL PROPERTY
09	9.05	42-12009	NON PROFIT CHARTER SCHOOLS PURSUANT TO ARS 15-183		1905	LAND
					2905	IMPROVEMENT
					3905	PERSONAL PROPERTY
					6905	EXEMPT LAND
					7905	EXEMPT IMPROVEMENT
					8905	EXEMPT PERSONAL PROPERTY

*Note: Legal Class as displayed on Tyler value screen.

*Note: Property Code highlighted in yellow qualify for Commercial Personal Property Exemption