

ARIZONA DEPARTMENT OF REVENUE

Property Tax Division

PROPERTY USE CODE MANUAL

PROPERTY USE CODES

RESIDENTIAL PROPERTY

Revised: January 1, 2000 Page: 16

USE PROPERTY CODE CHARACTERISTICS

CONDOMINIUMS AND TOWNHOUSES USE CODE 07-()()

- 07-1 (*)

 CONDOMINIUMS AND TOWNHOUSES this general definition applies to all residential condominium developments including townhouses, row houses, patio and cluster homes, where the individual residential unit is parceled, but fractional, undivided common property interests are a part of ownership rights.

 May include carports, garages, or other buildings.
- 07-2 (*) CONDOMINIUMS AND TOWNHOUSES (graded 070-2).
- 07-3 (*) CONDOMINIUMS AND TOWNHOUSES (graded 070-3).
- 07-4 (*) CONDOMINIUMS AND TOWNHOUSES (graded 070-4).
- 07-5 (*) CONDOMINIUMS AND TOWNHOUSES (graded 070-5).
- 07-6 (*) CONDOMINIUMS AND TOWNHOUSES (graded 070-6).
- 07-7 0 ASSOCIATED PARCEL.
- 07-8 (*) COMMON AREA, WITH IMPROVEMENTS.
- 07-9 (*) COMMON AREA, WITHOUT IMPROVEMENTS.
- Select from 4th digit options listed below.
- 07-(**) 0 DEFAULT CODE WHEN FOURTH DIGIT IS NOT USED.
- 07-(**) 1 WITH SEPARATE GUEST UNIT, may include full bath.
- 07-(**) 2 TIMESHARE.
- 07-(**) 3 CONVERSION from apartments or duplexes.
- 07-(**) 4 NO COMMON AREA.
- 07-(**) 5 COMMON AREA not parceled.
- 07-(**) 6 COMMON AREA parceled.
- 07-(**) 7 CONDOMINIUM AND TOWNHOUSE units built as separate single family residences **without** common walls or common roofs, such as in cluster homes and planned area developments (P.A.D.).
- 07-(**) 8 IPR (Improvements Possessory Rights).
- 07-(**) 9 INCOME PRODUCING, all one owner.
- ** Select from 3rd digit options listed above.