

Marin County Assessor – Recorder – County Clerk
USE CODES - SECURED AND UNSECURED ASSESSMENT ROLL

Assessor's Office use codes have been created to define certain classes of properties and are exemplified below. They appear on the assessment roll and various Assessor-Recorder documents and reports.

Use Code	Living Units	Description
10	0	Single family residential - vacant
11	0	Single family residential - improved
11	1	Single family residential - improved, one living unit
11	2	SFR improved, one living unit with second dwelling unit
12	1	Manufactured home – pers prop (imp) one living unit
13	1	Floating home (houseboat) – pers prop (imp) one living unit
14	1	Attached Single SFR improved - includes condominiums, townhouses, PUD's (if attached) and co-ops.
15	0	Common area parcel (residential and commercial)
20	0	Multiple family residential - vacant
21	(#)	Multiple family residential - improved
21	2	A true duplex
30	0	Rural - vacant
31	(#)	Rural - improved
32	0	Agricultural preserve contract - vacant
33	(#)	Agricultural preserve contract - improved
34	0	Agricultural Pres. Farmland Security Zone - vacant
35	(#)	Agricultural Pres. Farmland Security Zone - improved
36	0	Open space contract - vacant
37	(#)	Open space contract - improved
38	(#)	Historical Property (Mills Act)
39	0	Unsecured Agricultural Property
40	0	Industrial - vacant
41	(#)	Industrial - improved
50	0	Commercial - vacant
51	(#)	Commercial - improved
53	0	Portable Hangars - unsecured improvement
55	(#)	Unsecured Possessory Interest
56	(#)	Unsecured Leasehold Improvement
57	(#)	Unsecured Floating Home (APN's 980)
58		Unsecured General Usage
59	0	Unsecured Business Property
60	0	Subject to exemption - vacant
61	(#)	Subject to exemption - improved
80	(#)	Non taxable - vacant and improved
81	(#)	Tax deeded property - vacant and improved ("Tax-defaulted property", ref. RTC§126.)
88		Unsecured Vessel - Commercial
89	(#)	Unsecured Vessel - Non-Commercial
90		Valued by S.B.E. - vacant and improved
91		Public Utility Taxable
99		Unsecured Aircraft

Property characteristics information maintained by the Assessor, including the Assessor's use code designation, reflects information related to production of the assessment roll as provided by State law. The data has been prepared solely for this purpose. Extreme caution is urged in using this data for any other purpose. This data is provided under the provisions of Revenue and Taxation Code Section 408.3. And, pursuant to 408.3(d), "the Legislature finds and declares that information concerning property characteristics is maintained solely for assessment purposes and is not continuously updated by the assessor. Therefore, neither the county nor the assessor shall incur any liability for errors, omissions, or approximations with respect to property characteristics information provided by the assessor to any party pursuant to this section. Further, this subdivision shall not be construed to imply liability on the part of the county or the assessor for errors, omissions, or other defects in any other information or records provided by the assessor pursuant to the provisions of this part."