Landuse Code/Category	Description	Property Code	Municpal Property Assessment Corporation (MPAC) Property Code Description
Residential		-	
110	Detached House	301	Single family detached (not on water)
		302	More than one structure used for residential purposes with at least one of the structures occupied permanently
		303	Residence with a commercial unit (e.g. doctor's office, agency)
		304	Residence with a commercial/industrial use building
		305	Link home
		313	Single family detached on a lake or river
		314	Clergy Residence
		391	Seasonal/recreational dwelling(s) - first tier on a lake or river
		392	Seasonal/recreational dwelling(s) - second tier on a lake or river
		399	Unspecified Residential property
		395	Seasonal/recreational dwelling(s) - not associated with a lake or a river
120	Semi-Detached House	311	Semi-detached residential use (includes true semi and single semi links)
		322	Semi-detached with both units under one ownership
130	Row/Town House	309	Freehold townhouse/rowhouse
		350	Row housing, with three to six units under one title.
		352	Row Housing, with seven or more units under one title
140	Multiplex Dwelling (6 units or less)	312	Residence with more than one residential unit, typically a conversion
		332	Residential property with two self-contained units (typically a duplex) (1)
		333	Residential property with three self-contained units (1)
		334	Residential property with four self-contained units (1)
		335	Residential property with five self-contained units (1)
		336	Residential property with six self-contained units (1)
		361	Bachelorette
		370	Residential condominium, excluding those defined by codes 37 1 and 372
		371	Residential condominium conversion still rented with less than seven units in thecondominium plan
150	Apartment (7 or more units)	340	Multi-residence, more than six self-contained units; does not include row housing
		306	Boathouse with residence above
		372	Residential condominium conversion still rented with seven or more units in the condominium plan
Depends on structure	type	373	Co-operative Housing
		374	Cooperative housing - non-equity
160	Mobile Home	381	Mobile home - one or more homes on a parcel of land which is not a mobile home park operation
		382	Mobile home park - more than one mobile home on a parcel of land which is a mobile home operation
		391	Seasonal/recreational dwelling(s) - first tier on a lake or river
		392	Seasonal/recreational dwelling(s) - second tier on a lake or river

Landuse	Description	Property	Municpal Property Assessment Corporation (MPAC) Property Code Description	
		395	Seasonal/recreational dwelling(s) - not associated with a lake or a river	
		462	Cottage resort (includes combined cottage/trailer resorts)	
199	Other Residential		Not defined elsewhere and on a residential zoned lot (previously LUC 100)	
Institutional				
210	Pre-School & Nursery	608	Day care/nursery	
220	Elementary / Secondary School	605	School (elementary or secondary, including private)	
230	Post Secondary Institution	601	Post secondary education - university, community college, etc. (including teaching facilities, administrative facilities, and physical plant)	
235	Place of Worship	701	Place of worship - without clergy residence	
		700	Place of worship - with clergy residence	
240	Galleries and Exhibition	730	Museum and art gallery (non-profit)	
		731	Library and literary institutions	
		832	Government - historic site or monument	
245	Community Centre	720	Sport complexes/pools/arenas/stadiums	
		735	Assembly hall, community hall	
250	Emergency and Military Services	810	Fire Hall	
		812	Ambulance Base	
		815	Police Station	
		760	Military establishment, including armouries, CFBs, special military facilities	
		761	Armoury	
		762	Military education facility	
251		805	Post Office or depot	
		806	Postal mechanical sorting facility	
252	Government Institution	800	Special Purpose	
		826	Government - special educational facility	
255	Hospital	621	Hospitals, private and public	
		627	Other health care facility (e.g. Clarke Institute)	
260	Long Term Care Facility	625	Nursing homes, all types	
		624	Retirement/nursing home (combined)	
261	Dormitory	602	Multiple occupancy education institutional residence located on or off campus (e.g. dormitories)	
		611	Other institutional residences (e.g. convents)	
		736	Clubs, private and fratemal	
262	Lodging / Boarding / Rooming House	360	Rooming or boarding house	
		366	Student housing (off campus)	
263	Residential Care Facility	626	Old age/retirement home	
		623	Continuum of care seniors facility	
		365	Group home as defined in clause 240 (1) of the Municipal Act 236(I)(a)	

Landuse	Description	Property	Municpal Property Assessment Corporation (MPAC) Property Code Description	
270	Correctional Services	630	Penal institution (all levels and types)	
		631	Provincial correctional facility	
		632	Other correctional facility	
275	Other Education / Training	610	Other educational institutions (e.g. schools for blind, deaf, special education and training)	
299	Other		Other type of landuse not elsewhere defined on a zoned institutional lot	
Office				
310	General Office	300	Other type structure on an office zoned lot	
		400	Office building	
		401	Medical/dental building	
		402	Large office building (generally multi-tenanted, over 7,500 s.f.)	
		403	Large medical/dental building (generally multi-tenanted, over 7,500 s.f.)	
		405	Office use converted from house	
		432	Banks and similar financial institutions, including credit unions - typically single tenanted, generally less than 7,500 s.f	
		433	Banks and similar financial institutions, including credit unions - typically multi tenanted, generally greater than 7,500 s.f.	
399	Other		Other type of landuse not elsewhere defined that is on a zoned office lot	
Commercial				
410	General Retail and Personal Services	406	Retail use converted from house	
		407	Retail lumber yard	
		408	Freestanding beer store or LCBO - not associated with power or shopping centre	
		409	Retail - one storey, generally over 10,000 s.f.	
		410	Retail	
		425	Neighbourhood shopping centre, with more than two stores attached under one ownership with anchor, generally less than 150,000 s.f.	
		426	Small box shopping centre less than 100,000 s.f. minimum 3 box stores with one anchor (large grocery or discount store	
			Big box shopping/power centre greater than 100,000 s.f. with 2 or more main anchors such as discount or grocery stores with a collection	
		427	of box or strip stores and in a commercial concentration concept	
		428	Regional shopping centre	
		429	Community shopping centre	
		430	Neighbourhood shopping centre, with more than 2 stores attached, under one ownership, without anchor - generally less than 150,000 s.f.	
		431	Department/discount store	
		434	Freestanding supermarket	
		435	Large retail building centre, generally greater than 30,000 s.f.	
		436	Freestanding large retail stores, national chains, generally greater than 30,000 s.f.	
		438	Neighbourhood shopping centre with offices above	
		473	Retail with more than one non-retail use	
		475	Commercial condominium	
		476	Commercial condominium (live/work)	
		493	Marina - not located on waterfront - defined as a commercial facility for the maintenance, storage, service and/or sale of watercraft	

Landuse	Description	Property	Municpal Property Assessment Corporation (MPAC) Property Code Description	
		499	Unspecified commercial property	
415	Commercial Recreation and	710	Recreational sport club (including yacht, curling, racquet, etc., but excluding golf clubs and ski resorts)	
	Sport Clubs	711	Bowling alley	
		720	Commercial sport complex	
		721	Non-commercial sports complex	
		722	Professional sports complex	
		733	Convention/conference/congress centre	
		734	Banquet hall	
		735	Assembly hall, community hall	
420	Entertainment Centre	415	Concert hall theatre/cinema/movie house/drive-in theatre	
		416	Concert hall/live theatre	
		417	Entertainment complex - with large cinema as anchor tenant	
430	Restaurant / Tavern	411	Restaurant - conventional	
		412	Restaurant - fast food	
		413	Restaurants - conventional, national chain	
		414	Restaurants - fast food, national chain	
		441	Tavern/public house/small hotel	
440	Auto-truck Sales and Rentals	422	Auto dealership	
		423	Auto dealership - independent dealer or used vehicles	
450	Service Station / Auto Repair	420	Automotive fuel station with or without service facilities	
		421	Speciality automotive shop/auto repair/collision service car or truck wash	
		419	Automotive service centre, highway - 400 series highway	
470	Commercial Accommodations	363	House keeping cottages no American Plan	
		364	House keeping cottages - less than 50% American Plan	
		383	Bed and Breakfast establishment (predominant use)	
		385	Time-share, fee simple	
		386	Time-share, right-to-use	
		440	Hotel	
		441	Tavern/public house/small hotel	
		444	Full service hotel	
		445	Limited service hotel	
		446	Apartment hotel	
		447	Condominium hotel unit	
		450	Motel (other than seasonal)	
		451	Seasonal motel	
		460	Resort lodge	
		461	Resort lodge	

Landuse	Description	Property	Municpal Property Assessment Corporation (MPAC) Property Code Description
		462	Cottage resort (includes combined cottage/trailer resorts)
		463	Fishing/hunting lodges/resorts
		465	Child and community oriented camp/resort
		470	Multi-type complex - defined as a large multi-use complex consisting of retail/office and other uses (multi res/condominium/hotel)
480	Animal Care Centre		
490	Funeral Homes & Undertaking	705	Funeral home
		704	Crematorium
499	Other		Other landuse not elsewhere defined on a commercial zoned lot
Warehousing/Wh	holesale/ Storage		
510	Warehouse/Storage/Wholesale	530	Warehousing
		531	Mini-warehousing
		376	Condominium locker unit
		545	Major distribution Centre
		529	Freezer plant/cold storage
530	Storage Yard	522	Grain elevators - Great Lakes waterway
		523	Grain handling - primary elevators (including feedmills)
		525	Process elevators - flour mills, oilseed crushing, malt houses
599	Other		Other landuse not elsewhere defined on a warehouse\wholesale\storage zoned lot
Industrial			
610	Light Industry	575	Industrial condominium
	Industry 1 (no outside storage,	580	Industrial mall (rental only)
	all uses wholly contained indoors,	750	Scientitic/pharmaceutical/medical research facility
	no emissions)	495	Communication towers (with or without secondary communication structures)
		496	Communication buildings
615	Medium Industry	520	Standard industrial properties not specifically identified by other Industrial Property Codes
	(may include outside storage,	540	Other industrial (all other types not specifically defined)
	special containers)	514	Automotive assembly plant
		516	Automotive parts production plant
		544	Truck Terminal
		532	Dry Cleaning Plant
620	Heavy Industry	505	Sawmill/lubermill
		506	Forest products - including value added plywood/veneer plants
		510	Heavy manufacturing (non-automotive)
		511	Pulp and Paper mill
		512	Cement/asphalt manufacturing plant
		513	Metals, steel, and related steel plant
		517	Specialty steel production (mini-mills)

Landuse	Description	Property	Municpal Property Assessment Corporation (MPAC) Property Code Description	
		518	Smelter/ore processing	
		519	Foundary	
		515	Shipyard/drydock	
		521	Distillery/brewery	
		527	Arbattoir/slaughter house/rendering plants	
		528	Food processing plant	
		541	Printing Plant	
		550	Petro-chemical plant	
		551	Oil refinery	
		552	Tank Farm	
		553	Bulk oil/fuel distribution terminal	
630	Mines, Quarries, Gravel Pits	500	Mine -active	
		501	Mine - inactive, including properties where closure plans invoked	
		503	Mine tailings site not associated with an active mine	
		593	Gravel pit, quarry, sand pit	
		150	Mining lands - patented	
		151	Mining lands - unpatented	
		594	Peat moss operation	
		228	Farm with gravel pit	
699	Other		Other type of landuse not elsewhere defined on industrial zoned lot	
<b>Utilities/Transp</b>	ortation			
710	Utility - Hydro, Heat, Energy Station	555	Genco hydraulic generating station	
		556	Genco nuclear generating station	
		557	Genco generating station (fossil fuel and Cogen)	
		558	Servco transformer station	
		559	MEU generating station	
		155	Land associated with power dam	
		560	MEU transformer station (replaces PC #820)	
		563	Private hydraulic generating station (replaces PC #594)	
		564	Private nuclear generating station	
		565	Private generating station (fossil fuel and Cogen)	
		566	Private transformer station	
		567	Wind turbine	
		595	Heat or steam plant	
715	Waste- Sewer, Water	590	Sewage/Water Treatment Plant/Water Reservoir/Pumping Station/Water Tower/Water or Sewer Main Easement	
		591	Sewage treatment/waste pumping/waste disposal	
716	Waste- Transfer Station	590	Waste Disposal Transfer Station & Waste Incineration Plant	

Landuse	Description	Property	Municpal Property Assessment Corporation (MPAC) Property Code Description
		592	Waste Disposal Transfer Station & Waste Incineration Plant
		596	Recycling facility
717	Waste- Landfill Site	590	Waste disposal Landfill Site (Private & Public)
		591	Sewage treatment/waste pumping/waste disposal
720	Utility - Transmission	488	Pipeline - transmission, field and gathering
		489	Pipeline - all other types not included in code 488
		504	Oil/Gas Wells
		561	Servco hydro right-of-way (replaces PC #598)
		562	Private hydro right-of-way
730	Transportation - Railway Yards	597	Railway right-of-way
		598	Railway buildings and lands described as assessable in section 30 (3), Assessment Act, RSO 1990, Chapter A.3 1
740	Transportation - Public Depot	742	Public transportation facility
		599	GO transit station/rail yard
		746	Subway station
		748	Transit garage
		749	Public transportation - other
760	Transportation - Port Facilities	515	Shipyard/drydock
		755	Lighthouse
		824	Government - wharves and harbours
		828	Government - canals and locks
		830	Government - navigational facilities
		840	Port authority - port activities
		842	Port authority - other activities
765	Transportation - Airport	741	Airport Authority
		737	Federal airport
		738	Provincial airport
		739	Local government airport
		740	Airport leasehold
		744	Private airport/hangar
		745	Recreational airport
	Other		Other defined landuse not elsewhere defined on a zoned utility lot
Parks/Open Space		_	
810	Outdoor Amusement/	715	Race track, auto and horse
	Exhibition Grounds	718	Exhibition grounds/fair grounds
		725	Amusement park
		713	Casino
		716	Racetrack - horse, with slot facility

Landuse	Description	Property	Municpal Property Assessment Corporation (MPAC) Property Code Description
		<b>^</b> -717	Racetrack - horse, without slot facility
820	Open Space	102	Land of a Conservation Authority used for Conservation Authority purposes (2)
		111	Island under single ownership (1)
		134	Land designated and zoned for open space
		486	Campground, regardless of ownership
830	Park	103	Municipal park (excludes Provincial parks, Federal parks, campgrounds) (2)
		107	Provincial park (2)
		108	Federal park (2)
835	Golf Course	490	Golf course - regardless of ownership
		489	Driving range/golf centre/mini putt - stand alone, not part of a regulation golf course
840	Burial Facilities	702	Cemetery/memorial gardens
		703	Cemetery with non-internment services
860	Woodlots	240	Managed forest property, vacant land not on water
		241	Managed forest property, vacant land on water
		242	Managed forest property, seasonal residence not on water
		243	Managed forest property, seasonal residence on water
		244	Managed forest property, residence not on water
		245	Managed forest property, residence on water
Agriculture			
871		200	FARM FIELD, Farm property without any buildings/structures
872		201	HOUSE ONLY on land area > 5 ac, Farm with residence (with or without secondary structures) but no farm buildings
115	Estate Detached House	301	Estate Detached House on lot greater than 2 hectares or 5 acres
873		210	FARM BUILDINGS ONLY, Farm without a residence but has outbuildings (farm and/or secondary structures)
874		211	FARM BUILDINGS & HOUSE, Farm with a residence (with or without secondary structures) and farm outbuildings
		260	FARM FIELD LEASED TO FARMER, Vacant residential commercial/industrial owned by a non-farmer with a portion being farmed
		261	NON-FARM BUILDING LEASED TO FARMER, Land improved with a non-farm building, owned by a non-farmer, with a portion being farmed
875		220	FARM BUILDINGS with COMM/IND & NO HOUSE, Farm without a residence but having a commercial/industrial operation
876		221	FARM BUILDINGS with COMM/IND & HOUSE, Farm with a residence and having a commercial/industrial operation
877		230	INTENS FARM & NO HOUSE, Intensive farm operation without a residence
878		231	INTENS FARM & HOUSE, Intensive farm operation with a residence
Vacant Lands/P			
881	Vacant Residential	100	Vacant residential land not on water (1)
		125	Residential development land
		113	Condominium development land - residential
		127	Townhouse block - freehold units
		169	Vacant land condominium (residential)
		369	Vacant land condominium (residential - improved)

Landuse	Description	Property	Municpal Property Assessment Corporation (MPAC) Property Code Description
		<b>1</b> 10	Vacant residential/recreational land on water (1)
882	Vacant Institutional	101	Second tier vacant lot
			Vacant Institutional (Designated Future School site or future Church site)
883	Vacant Exempt (Unusable)	104	Vacant exempt land (other than park land, or land of a Conservation Authority), not otherwise defined (1)
		743	International bridge/tunnel
		487	Billboard
			MTO lands, Dept Transport,
884	Vacant Commercial	105	Vacant commercial land (1)
		114	Condominium development land - non-residential
885	Vacant Industrial	106	Vacant industrial land (1)
886	Vacant Natural Heritage		Vacant undevelopable lands due to Natural Heritage Features
887	Vacant Greenbelt		Vacant lands that fall within the Greenbelt
888		130	Open Space otherwise not defined; eg. walkways, easements
889		130	Storm Water Management ponds/Large Drainage Areas
890	Parking / Private	480	Parking lot - without parking garage, not to be used for parking facilities that are in fact just a part of another commercial/industrial property
		481	Parking garage - not to be used for parking facilities that are in fact just a part of another commercial/industrial property
		483	Parking garage - used in conjunction with another property
		377	Condominium parking space unit
891	Parking / Municipal		
892	Water Lots	492	Marina - defined as a commercial facility for the maintenance, storage, service and/or sale of watercraft
		368	Residential dockominium
		120	Water lot (entirely under water) (Structure codes 105 and 199 only)
899	Other		Other landuse not elsewhere defined, includes standalone standard car garage
Miscellaneous			
999	Unopen Rd Allowance/Driveway/Alley		