

MOD IV

USER MANUAL



Property Administration
Division of Taxation – Department of the Treasury
State of New Jersey
Trenton, New Jersey
October 2018

Tenant Rebate Base Year Assessment Field (98) - Nine numeric characters: Use whole numbers and right justify. This field displays the total assessment of the property for the Tenant Rebate Base Year Field (96).

Deed Field (41) – ten alpha-numeric characters: Five are for book number information, followed by five for page number information. Also used for the county recording systems based on instrument numbers

Deed Date Field (42) - six numeric characters: The Date of the deed is entered in this field. MMDDYY leading zeros required.

Sales Price Field (43) - nine numeric characters: The selling price of the property should be entered in whole dollars. A nominal consideration sale of one dollar should be entered as 1. A maximum of five sales will be retained on the Master File.

SR-1A Non-Usable Code Field (20) - two numeric characters: Certain deed transactions are not usable in determining the assessment sales ratio. The field accepts non-usable codes 01-33. A list of non-usable codes is found in **Reference C** and on the Division website: <http://www.state.nj.us/treasury/taxation/>

Class 4 Use Code Field (67) - three numeric characters: Describes the specific use of a commercial property. The field accepts the commercial use codes found in **Reference B**.

Sales Price Code Field (70) - one alpha character: This is a field to show the method used in verifying the sales price and will accept the following codes:

- A Actual (from the deed)
- F Field checked
- Q Checked by Questionnaire

Exempt Property Data

Classification Code Field (51) - seven numeric characters: Comprised of three sub-fields: Owner, Purpose or Use and Specific Description. Code numbers are obtained from **Reference F** or the Tax List Legend. This is a mandatory field when establishing exempt properties.

Exempt Statute Number Field (55) – twelve alpha-numeric characters: The statute number entered on the Initial Statement by the applicant for the exemption or, if owned by a public body, the statute pertaining to the level of government and/or the use of the property should be entered in this field. A list of statutes and acceptable format is presented in **Reference E**.

Initial Filing Date Field (53) - six numeric characters: Enter the date the Initial Statement was filed with the assessor. (MMDDYY) Leading zeros must be entered.

Tip: Enter the date of acquisition for Class 15C - Public Property, date of exemption for Totally Disabled Veterans, and beginning date for an in-lieu tax payment

Further Filing Date Field (54) - six numeric characters: When a Further Statement is filed (every third year), the filing date is entered in this field. (MMDDYY) leading zeros must be entered)

Tip: This field is not applicable for Public Property and Totally Disabled Veterans. Ending date of in-lieu tax payments should be entered.

Facility Name Field (52) - twenty alpha-numeric characters: Displays the name or a distinctive term by which the exempt property is known. In the absence of a assessor's entry, the applicable description from Part III of the Exempt Property Tax System Legend will be printed. alpha-numeric

Land Taxable Value Field (14) - nine numeric characters: Enter the assessed value of the land in this field. Use whole numbers and right justify. If the property class is 6A or 6B enter the reported depreciated book value of Public Utility Tangible Personal Property.

Improvement Taxable Value Field (15) - nine numeric characters: Enter the assessed value of the improvement in this field. Nine-space, numeric field. Use whole numbers and right justify.

If the property class is 6A or 6B enter the applicable ratio of assessed to true value of real property promulgated by the Director of the Division of Taxation on October 1st of the pre-tax year or 100%. The ratio may be up to five characters with the decimal point assumed. *Do not enter the decimal point.* i.e. 45% enter as 4500, 68.69% enter as 6869, 100% enter as 10000.

Limited Exemption Amount Code and Amount Field (05) - one alpha character (exemption amount code) and eight numeric characters (exemption amount): A property may be eligible for a special or limited exemption (one that does not exempt the entire property). Enter the letter code and the amount, in even dollars, in the remaining characters. The sub-field should be right justified. In all instances Field (29) must accompany the submission of a Field (05).

Limited Exemptions:

E Fire Suppression System
F Fallout Shelter
P Pollution Control
W Water Supply Control
Y Renewable Energy

Rehabilitation & Redevelopment Limited Exemptions & Abatements:

G Commercial Industrial Exemption
I Dwelling Exemption
J Dwelling Abatement
K New Dwelling/Conversion Exemption
L New Dwelling/Conversion Abatement
N Multiple Dwelling Exemption
O Multiple Dwelling Abatement
U Urban Enterprise Zone Abatement

REFERENCE E

Statutes under which Exemptions are claimed

Exempt Statute Number (N.J.S.A.)

Assessed in Adjoining Municipality	40A:13-19
Boy Scouts	54:4-3.24
Burial Ground (not exceeding 10 acres)	54:4-3.9
Cemetery (not exceeding 250 acres at one location - see 8A:5-10)	54:4-3.9
College - Private	54:4-3.6
College - Public	54:4-3.3
Condominium Common Elements	46:8B
Conrail	54:4-3.3
County-Owned Property	54:4-3.3
CYO	54:4-3.24
Delaware River Basin Commission	32:11D-89
Delaware River Joint Toll Bridge Commission	32:8-9
Delaware River Port Authority	32:3-2
Disabled Veteran	54:4-3.30
District Superintendent of a Religious Organization (Residence)	54:4-3.35
Educational Organization	54:4-3.6
Environmental Opportunity Zone	54:4-3.150
Federal Property (other than military or railroad)	54:4-3.3
Five Year Exemption/Abatement (with "in-lieu" tax payment)	40A:21-1
Five Year Abatement/Exemption	40A:21-9
"Fox-Lance"	(see Urban Renewal)
Fraternal Organization	54:4-3.26
Garden State Parkway (New Jersey Highway Authority) (27:12B-16 Repealed)	27:23-12
Girl Scouts	54:4-3.24
Graveyard (not exceeding 10 Acres)	54:4-3.9
Green Acres (State acquired)	13:8A-19
Highway Authority (27:12B-16 Repealed)	27:23-12
Historic Site	54:4-3.52
Hospital	54:4-3.6
Housing Authority (local) (55:14A-20 Repealed)	40A:12A-1
Humane Society	54:4-3.6
Interstate Sanitation Commission	32:18-2
Limited Dividend Housing (55:16-18 Repealed)	40A:20-1
Long Term Exemption Law	40A:20-1
Medical Office/HEZ	54:4-3.6
Military Purposes	54:4-3.5
Moderate Income Housing	(see New Jersey Housing Finance)
Municipally - Owned Property	54:4-3.3
Municipally - Owned Land in another county (up to 5 acres)	54:4-4
Municipal Parking Authority	40:11A-19
Museum	54:4-3.6
Natural Lands Trust	13:1B-15.119
Natural Open Characters Land for Recreation and Conservation	54:4-3.64

New Jersey Economic Development Authority	34:1B-15
New Jersey Educational Facilities Authority	18A:72A-18
New Jersey Housing and Mortgage Finance Agency (supported projects)	55:14K-34
New Jersey Sports and Exposition Authority	5:10-18
New Jersey Transit	27:25-16
New Jersey Turnpike Authority	27:23-12
Palisades Interstate Park Commission (32:14-1 Repealed)	32:14-1.3
Parsonage	54:4-3.6
Passaic Valley Sewerage Commission	54:5-3.4
Port Authority of New York and New Jersey	32:1-35.5
Railroad Property (paying franchise tax)	54:4-3.11
Red Cross	54:4-3.27
Redevelopment Agency (1949- current)	40A:12A-1
Religious Organization	54:4-3.6
School - Private	54:4-3.6
School - Public	54:4-3.3
Senior Citizen Non-Profit Rental Housing (55:14I-5 Repealed)	40A:20-1
South Jersey Port Corporation	12:11A-20
South Jersey Transportation Authority	27:25A-32
State-Owned Property	54:4-3.3
Tax Title Lien (<u>Foreclosed</u>)	54:4-3.3
Tax Title Lien - conveyed to the County (Chapter 73, P.L. 1940)	54:5-127
Tax Title Lien - conveyed to the State (Chapter 73, P.L. 1940)	54:5-121
Television Station - Educational	54:4-3.6A
Tract lying between two districts (in district NOT assessing)	54:4-25
Turnpike - without toll	54:4-3.18
Unknown Owners	54:4-24
Urban Renewal (1961) (40:55C-65 Repealed)	40A:20-1
Urban Enterprise Zone (UEZ) Residential (1984) 5 Year	54:4-3.139
Urban Renewal (1965) - Improvement only is exempt (40:55C-97 Repealed)	40A:20-1
Urban Renewal (1991)	40A:20-1
Veteran Organization or Post	54:4-3.25
Volunteer Fire Company	54:4-3.10
Volunteer First Aid Squad	54:4-3.6
Widow of a Disabled Veteran or of a Serviceman	54:4-3.30
YMCA, YWCA, YMHA, YWHA	54:4-3.24
Youth Organization	54:4-3.24
4-H	54:4-3.24

REFERENCE F

Exempt Property Classification Codes

This code provides a system for identifying the ownership, purpose or use and specific description of a property of all tax-exempt properties in the State of New Jersey as reported by the local assessors.

The code itself consists of seven characters, which are divided into three parts.

PART 1	PART 2	PART 3
Ownership	Purpose or Use	Specific Description
XX	XX	XXX

The combination of the three parts into the seven digit coding structure will provide an identification system, which will greatly facilitate the analysis of tax-exempt property data.

Part 1 is the first two numeric characters and represents the **ownership** of tax-exempt property by name. For instance, the code for the first two characters of all state owned property would be 02.

Part 2 is the second two numeric characters and indicates the **principle use** or **purpose** of each exempt property. For instance, a property used for general governmental purposes whether state, federal or municipal owned would have a code 01.

Part 3 is the last three numeric characters and displays the **specific property description**. For example, administrative building would be coded 001.

Each single line item of exempt property should have its own code listing.

Examples:

1. A state owned administration building would have the code 02-01-001.
2. A county hospital would have the code 03-04-301.
3. A municipal golf course should be coded 04-19-646.
4. A school owned by a religious organization would be coded 23-03-353.
5. Land purchased by the State for the future construction of a highway is coded 02-07-095.
6. The State Police Academy is coded 02-06-353.

Ownership of Tax Exempt Property by Name, Part 1

<u>CODE</u>	<u>NAME OF OWNER</u>
01	Federal Government
02	State Government
03	County Government
04	Municipal Government
05	Delaware River & Bay Authority
06	Delaware River Basin Commission
07	Delaware River Joint Toll Bridge Authority
08	Delaware River Port Authority
09	Delaware Valley Regional Planning Commission
10	NJ Turnpike Authority
11	Garden State Parkway Commission
12	Interstate Sanitation Commission
13	Mid. Atlantic St. Air Pollution Control Commission
14	NY-NJ Trans Agency
15	Palisades Int. Park Commission
16	Port Authority of NY-NJ
17	Tri-State Commission
18	South Jersey Port Commission
19	Waterfront Commission of NY
20	Charitable & Non-Profit Organizations
21	Fraternal Organizations
22	Veterans Organizations
23	Religious Organizations
24	Other
25	Atlantic City Expressway
26	NJ Sports & Exposition Authority
27	NJ Economic Development Authority
28	County Food Distr Authority
29	Urban Renewal Entity
30	CRDA – Casino Redevelopment Authority
31	N.J. Education Facilities Authority
32	Hackensack Meadowlands Commission
33	County Improvement Authority
34	N.J. Natural Land Trust / Nature Conservancy
35	N.J. Housing and Mortgage Finance Agency
36	N. J. Transit
37	County Park Commission
38	County Utilities Authority
39	County Housing Authority
40	Municipal Housing Authority
41	Municipal Utilities Authority
42	Municipal Improvement Authority
43	Municipal Parking Authority
44	PATCO
45	South Jersey Transportation Authority

Principle Use or Purpose, Part 2

- 1 GENERAL GOVERNMENT: This includes all lands, buildings or other properties devoted to general governmental purposes as contrasted with specialized uses. For example, this category would include governmental office buildings such as town halls, county buildings, state offices and other general administrative properties.
- 2 MILITARY PURPOSES: this includes all properties used for the armed forces and their establishments; camps, barracks, armories, etc.
- 3 EDUCATION: Lands, buildings and other structures for the teaching or housing of students or educational organizations and facilities used to show or to house educational material such as colleges, schools, academies, seminaries, buildings used as historical societies, associations, or exhibitions, libraries, museums, planetariums, etc.
- 4 HEALTH & WELFARE & INSTITUTIONS: other than PENAL: All lands and buildings and other properties used primarily to protect the health or the general public, or to provide care and assistance to the sick, poor, and the indigent, physically disabled, or the aged. For example, this includes hospitals, nursing homes, old age homes, clinics, orphanages, welfare centers, Red Cross centers, disabled veterans, etc.
- 5 PENAL INSTITUTIONS: All lands, buildings and properties used primarily for the maintenance and confinement of prisons, jails, prison farms, etc.
- 6 POLICE, FIRE, AND RESCUE: All properties and structures used for police and fire protection (or training) such as firehouses, police stations, fire towers, volunteer fire companies, etc. All properties used for medical rescue purposes, such as rescue squads, etc.
- 7 TRANSPORTATION: This includes all lands, buildings and other properties devoted to the transportation of persons and properties, and the maintenance or construction of properties, such as highways, roads, paths, canals, supply depots, airports, terminals, stations, etc.
- 8 UTILITIES: All lands, buildings and structures used for sewage, water, electricity, steam and other utility productions, storage and distribution.
- 9 CONSERVATION: All lands, buildings and other properties used primarily for the conservation of natural resources and wild life.
- 10 RELIGIOUS AND CHARITABLE: All lands, buildings and other properties devoted to churches, synagogues, chapels, retreats, Salvation Army, Rescue Mission, parsonages, etc.
- 11 BURIAL GROUNDS: All lands, buildings and other structures used for internment, such as cemeteries, graveyards, mausoleums, crematoriums, etc.
- 12 CIVIC AND OTHER SOCIAL ACTIVITIES: All lands, buildings and other properties used primarily for the purpose of civic organizations such as YMCA, YWCA, YWHA, YMHA, Girls Scouts, Boy Scouts, 4-H, CYO, veterans associations, auxiliaries, fraternal organizations, etc.

- 13 REDEVELOPMENT AND REHABILITATION: Buildings exempt from taxation under C. 79, P.L. 1979 or C. 431, P.L. 1991 N.J.S.A. 40A:12A-1.
- 14 REMEDIATION: Land and buildings, structures exempted from taxation under C. 413 P.L. 1995, N.J.S.A. 54:4-3.150.
- 15 HOUSING AND MORTGAGE FINANCE PROJECT: Assessed value of structures exempted from taxation under C. 530 P.L. 1983, N.J.S.A. 55:14K-37.
- 16 URBAN ENTERPRISE ZONE: Assessed value of structures formerly exempted from taxation under C. 207 P.L. 1989, N.J.S.A. 54:4-3.139.
- 17 C. 441 P.L. 1991 COMMERCIAL, INDUSTRIAL, MULTI-FAMILY WITH IN-LIEU TAX PAYMENTS: Property exempted from taxation under C. 441, P.L. 1991, N.J.S.A. 40A:21-1.
- 18 RAILROAD: All lands, buildings, and other properties used for passenger service (class III) railroad property.
- 19 RECREATION: All lands, buildings, and other properties used for the recreation or entertainment of persons.
- 20 MEDICAL OFFICE / HEZ: Any structure or portion of a structure which houses a primary medical or dental care facility located within a Health Enterprise Zone.
- 21 CONDOMINIUM COMMON ELEMENT: Any part of a condominium residence in which all residents have access to and use on a frequent basis when the value of the common element is apportioned to each condominium unit.
- 22 ASSESSED IN ADJOINING MUNICIPALITY: Parcel is completely assessed in adjoining municipality under agreement between municipalities and appropriate resolution.
- 23 UNKNOWN OWNERS: Used when the owner of a parcel is unknown.

Exempt Property - Specific Property Description, Part 3 Numeric

<u>CODE</u>	<u>SPECIFIC PROPERTY</u>	<u>CODE</u>	<u>SPECIFIC PROPERTY</u>
	<u>DESCRIPTION</u>		<u>DESCRIPTION</u>
001	Administrative Building	247	Water Stand Pipe
004	Commercial Building	250	Sewage Treatment
005	Office Building	254	Sewage Disposal
007	Maintenance Building	256	Sanitary Landfill
010	Municipal Building	258	Drainage
013	Post Office	270	Atomic Energy Plant
016	State Building	280	Oil Tank
019	Court House	283	Incinerator
022	Storage Building	286	Mosquito Control
025	Utility Building	289	Dog Pound
030	Unknown Owner	301	Hospital
040	Church	304	Clinic
041	Temple	306	Medical Office/HEZ
042	Mosque	307	Health Center
043	Chapel	308	County Food Dist. Facility
046	Synagogue	309	Rescue Mission
047	Tax Lien Foreclosure	310	Red Cross Facility
048	In-lieu Tax Payment	311	Salvation Army
049	Convent	313	Rescue Squad
050	Recreation Fields	315	Halfway House
051	Recreation Center	316	Nursing Home
052	Rectory	319	Veterans Home
055	Parsonage	322	Fireman's Home
059	Rabbi Residence	325	Civil Defense Shelter
080	Farm	330	Humane Society
083	Barn	350	College
086	Shed	353	Schools
089	Tool Shed	356	Dormitory
094	Dedicated Open Space	359	Laboratory
095	Vacant Land	362	Hall
097	Disabled Veteran	365	Agricultural Research
098	Widow of Serviceman or Disabled Veteran	368	Nursery School
100	VFW Post/A.M. Leg.	372	Library
101	Burial Ground	375	Museum
106	Cemetery	378	Monument
111	Crematory	381	Historic Site
116	Graveyard	401	Military Post
121	Mausoleum	405	Military Post, Air Force
201	Radio Station	410	Coast Guard Station
204	Radar	415	Naval Station
207	Radio Tower	420	Armory
220	Filtering Plant	426	Barrack
223	Pumping Station	430	Ordinance Plant
226	Reservoir	501	Fire House
229	Well	505	Volunteer Fire Company
232	Water Supply	510	Fire Tower
235	Water Tank	530	Police Station
238	Water Tower	535	Pistol Range
241	Water Tower Booster Station		

Part 3, Continued - Exempt Property - Specific Property Description Numeric

<u>CODE</u>	<u>SPECIFIC PROPERTY DESCRIPTION</u>	<u>CODE</u>	<u>SPECIFIC PROPERTY DESCRIPTION</u>
601	Stadium	763	Garage
604	Theater	766	Highway Plant
607	Amphitheater	769	Inspection Station
610	Pavilion	772	Weighting Station
613	Community Center	780	Parking Area
616	Grange Hall	789	Brownfields
619	Forest	790	Commercial/Industrial Purpose
622	Park	795	Vehicle Terminal
623	Green Acres	801	Airport
625	Game Preserve	805	Air Facility
628	Bird Sanctuary	810	Air Terminal
631	Hatchery	815	Observation Tower
634	Stable	840	Railroad
637	Camp	845	Railroad Station
640	Club	850	Railroad Depot
643	Club House	880	Navigation Tower
646	Golf Course	901	Lake
649	Drum & Bugle Corps	905	Pond
652	Beach	906	Pool
655	Marina	909	River
658	Boathouse	913	Creek
661	Life Guard Station	917	Canal
664	Bath House	921	Canal Feeder
667	Boardwalk	925	Canal House
670	Boardwalk, Amusement	929	Tidewater Basin
673	Booth	933	Water Way
676	Refreshment Stand	937	Watershed
679	Restaurant	940	Vehicle Bridge
682	Comfort Station	944	Foot Bridge
701	Highway	948	Bridge Steps
702	Tunnel	949	Footpath
704	Road	950	Flood Control Dam
707	Parkway	960	Dock Bulkhead
710	Thoroughfare	964	Dock Lock
713	Circle	968	Dock Port
716	Island	980	Lock House
719	Jug Handle	984	Lighthouse
722	Medial Strip	988	Marine Elevator
725	Overpass	989	Assessed in Adjoining Muni
726	Playground	990	Common Element
728	Right of Way	991	Revenue Allocation District
730	Traffic Island	992	Marine Terminal
731	Traffic Triangle	993	Urban Renewal Entity
740	Toll Booth	994	5 Year Tax Agreement
743	Toll Plaza	995	Atlantic City Expressway
746	Sidewalk	996	Riparian Grant
749	Lighting Standards	997	Residence
752	Service Area	998	Urban Renewal
760	Gate House	999	Public Housing

Exempt Property - Specific Property Description Part 3, Alphabetically Cross Indexed

<u>SPECIFIC PROPERTY</u>	<u>CODE</u>	<u>SPECIFIC PROPERTY</u>	<u>CODE</u>
<u>DESCRIPTION</u>		<u>DESCRIPTION</u>	
Administrative Building	001	Dock Port	968
Agricultural Research	365	Dog Pound	289
Air Facility	805	Dormitory	356
Air Terminal	810	Drainage	258
Airport	801	Drum & Bugle Corps	649
Amphitheater	607	Farm	080
Armory	420	Filtering Plant	220
Assessed in Adjoining Muni	989	Fire House	501
Atlantic City Expressway	995	Fire Tower	510
Atomic Energy Plant	270	Fireman's Home	322
Barn	083	Five Year Tax Agreement	994
Barrack	426	Flood Control Dam	950
Bath House	664	Foot Bridge	944
Beach	652	Footpath	949
Bird Sanctuary	628	Forest	619
Boardwalk	667	Game Preserve	625
Boardwalk, Amusement	670	Garage	763
Boathouse	658	Gate House	760
Booth	673	Golf Course	646
Bridge Steps	948	Grange Hall	616
Brownfields	789	Graveyard	116
Burial Ground	101	Green Acres	623
Camp	637	Halfway House	315
Canal	917	Hall	362
Canal Feeder	921	Hatchery	631
Canal House	925	Health Center	307
Cemetery	106	Highway	701
Chapel	043	Highway Plant	766
Church	040	Historic Site	381
Circle	713	Hospital	301
Civil Defense Shelter	325	Humane Society	330
Clinic	304	Incinerator	283
Club	640	In-lieu Tax Payment	048
Club House	643	Inspection Station	769
Coast Guard Station	410	Island	716
College	350	Jug Handle	719
Comfort Station	682	Laboratory	359
Commercial Building	004	Lake	901
Commercial/Indust. Purpose	790	Library	372
Common Element	990	Life Guard Station	661
Community Center	613	Lighthouse	984
Convent	049	Lighting Standards	749
County Food Dist. Facility	308	Lock House	980
Court House	019	Maintenance Building	007
Creek	913	Marina	655
Crematory	111	Marine Elevator	988
Dedicated Open Space	094	Marine Terminal	992
Disabled Veteran	097	Mausoleum	121
Dock Bulkhead	960		

Part 3, Continued - Exempt Property - Specific Property Description, Alphabetically Cross Indexed

<u>SPECIFIC PROPERTY</u>	<u>CODE</u>	<u>SPECIFIC PROPERTY</u>	<u>CODE</u>
<u>DESCRIPTION</u>		<u>DESCRIPTION</u>	
Medial Strip	722	Right of Way	728
Medical Office/HEZ	306	Riparian Grant	996
Military Post	401	River	909
Military Post, Air Force	405	Road	704
Monument	378	Salvation Army	311
Mosque	042	Sanitary Landfill	256
Mosquito Control	286	Schools	353
Municipal Building	010	Service Area	752
Museum	375	Sewage Disposal	254
Naval Station	415	Sewage Treatment	250
Navigation Tower	880	Shed	086
Nursery School	368	Sidewalk	746
Nursing Home	316	Stable	634
Observation Tower	815	Stadium	601
Office Building	005	State Building	016
Oil Tank	280	Storage Building	022
Ordinance Plant	430	Synagogue	046
Overpass	725	Tax Lien Foreclosure	047
Park	622	Temple	041
Parking Area	780	Theater	604
Parkway	707	Thoroughfare	710
Parsonage	055	Tidewater Basin	929
Pavilion	610	Toll Booth	740
Penal Institution	560	Toll Plaza	743
Pistol Range	535	Tool Shed	089
Playground	726	Traffic Island	730
Police Station	530	Traffic Triangle	731
Pond	905	Tunnel	702
Pool	906	Unknown Owners	030
Post Office	013	Urban Renewal	998
Public Housing	999	Urban Renewal Entity	993
Pumping Station	223	Utility Building	025
Rabbi Residence	059	Vacant Land	095
Radar	204	Vehicle Bridge	940
Radio Station	201	Vehicle Terminal	795
Radio Tower	207	Veterans Home	319
Railroad	840	VFW Post/A.M. Leg.	100
Railroad Depot	850	Volunteer Fire Company	505
Railroad Station	845	Water Plant	244
Recreation Center	051	Water Stand Pipe	247
Recreation Fields	050	Water Supply	232
Rectory	052	Water Tank	235
Red Cross Facility	390	Water Tower	238
Refreshment Stand	676	Water Tower Booster Station	241
Rescue Mission	309	Water Way	933
Rescue Squad	313	Watershed	937
Reservoir	226	Weighting Station	772
Residence	997	Well	229
Restaurant	679	Widow of Serviceman or Disabled Veteran	098
Revenue Allocation District	991		