

**INSTRUCTIONS FOR PROCESSING DOV FORMS**  
**February 2016**

**Declaration of Value Forms**

Following are some guidelines for each data element:

**Classification of Property:** Please check the appropriate box as it relates to the primary parcel in the sale. For dual classed properties, please check the appropriate box for the primary classification as determined on January by the Assessor pursuant to Rule 71.1. For example, a sale of a commercial building occurs and the building is on one parcel and the parking lot is on a second parcel. Use the parcel number for the building and the occupancy code of the commercial building.

**City/Township:** Refer to the city or township code for the property location as provided by the Department.

**Primary Parcel Number:** The primary parcel is described as the parcel that best describes the overall use of the property in its combined form. For example, a sale of a commercial building occurs and the building is on one parcel and the parking lot is on a second parcel. Use the parcel number for the building and the occupancy code of the commercial building. If the sale is of multiple parcels and this is not descriptive of the situation, then please explain in the notes section.

Provide a list of all parcels included in the transaction. Attach a plain sheet of paper to the DOV with additional parcels listed if necessary.

**Year Built:** Year the building was constructed.

**OCC:** Refers to the occupancy of the primary parcel. See the example under Classification of Property. **You will also find an Occupancy Lookup Table on pages 2 & 3 of these instructions.** Use the occupancy code number. You do not need to write the description. If you are a Vanguard user, use your Vanguard Occupancy Code i.e., Office – Law = 504 (pricing code is 501). (See Page 3 for full list.)

**NUTC:** For sales considered arms-length, enter zero (see a complete list of Sales Condition Codes here: <https://tax.iowa.gov/local-government> ). **Agricultural and contract sales are coded like all other sale types.** Use 50 only if a sales condition is not listed in 0-49.

**Assessed Value:** Please use the “Building” area for structure values that are not residential in nature. Dwelling is for structures used in a residential manner.

## Occupancy Codes

Code	Description
0	None
101	Single-Family/ Owner Occupied
102	Single-Family/ Rental Unit
103	Two-Family Conversion
104	Two-Family Flat
105	Two-Family Duplex
106	Three-Family Conversion
107	Four-Family Conversion
108	Five-Family Conversion
109	Six-Family Conversion
110	Seven-Family Conversion
111	Detached Structures Only
112	Townhouse
113	Condominium
114	Building Owned by Others
115	Mobile Home Housing
201	Store - Retail Small
202	Store - Retail Large
203	Store - Grocery
204	Store - Convenience
205	Shopping Center - Neighborhood
206	Shopping Center - Regional Mall
207	Laundromat
208	Laundry / Cleaners
209	Beauty / Barber Shop
210	Store - Bakery
211	Theater
212	Shopping Center - Anchor Store
213	Store - Retail Small/Office Uppers
301	Restaurant - Fast Food
302	Restaurant
303	Bars and Lounges
304	Cafe
305	Clubhouse
401	Auto / Impl. Showroom & Sales
402	Auto / Impl. Service
403	Service Station w/Bays
404	Service Station - no bays
405	Auto / Truck Wash (Full Service)
406	Auto / Truck Wash (Drive-thru)
407	Auto / Truck Wash (Self-Service)
408	Auto Repair
501	Office - General
502	Office - Medical / Dental

Code	Description
503	Office - Insurance
504	Office - Law
505	Office - Real Estate
506	Bank - Main
507	Bank - Branch
508	Bank - Drive-up
509	Bank - Savings & Loan
510	Veterinary Clinic
511	Office - General w/Apart. Uppers
512	High Rise Office Building
513	High Rise Hotels and Motels
514	High Rise Apartments
601	Metal Warehouse - Steel Frame
602	Metal Warehouse - Milled Wood Frame
603	Metal Warehouse - Pole Frame
604	Metal Office
605	Metal Shop - Steel Frame
606	Metal Shop - Milled Wood Frame
607	Metal Shop - Pole Frame
608	Metal Light Mfg - Steel
609	Metal Light Mfg - Milled Wood Frame
610	Metal Light Mfg - Pole
611	Metal Retail Store - Steel Frame
612	Metal Retail Store - Wood Frame
613	Metal Retail Store - Pole Frame
614	Quonset
699	Transit Warehouse Buildings
701	Warehouse
702	Apartment
703	Manufactured Home Park
704	Hotel / Motel
705	Hotel / Motel Common Facilities
706	Greenhouse
707	Lumber Storage Shed
708	Nursing Home
709	Child Day Care Center
710	Bowling Alley
711	Manufacturing (Light)
712	Fertilizer Storage
713	Shop
714	Recreational Facility
715	Funeral Home
716	Mini - Storage
717	School - Class Room

Code	Description
718	Gymnasium
719	Auditorium
720	School - Shop
721	Post Office
722	Livestock Buying/ Sale Barn
723	Ready-Mix Plant
724	Meat Locker
725	Skating Rinks
726	Assisted Living Apartments
727	Manufacturing (Heavy)
728	Parking Structures
729	Independent Living Apartments
801	Golf Course
802	Golf Course - Par 3
803	Tower - Light Design Load
804	Tower - Heavy Design Load
805	Tower - Microwave (Heavy Design)
806	Tower - CATV (Heavy Design)
807	B-L-L (Building on Leased Land)
808	Detached Structure
809	Grain Elevator
810	Grain Elevator Annex
811	Steel Grain Storage Bin
812	Steel Grain Building (Flat)
813	Billboard Paste/Paint
814	Church
815	Hospital
816	Library
817	Fraternal Building
818	Building Owned by Others
819	Billboard
820	Feed Mill
821	Hoop Structures
903	Addition to Bldg
904	Bin - Steel Grain Storage
905	Barn - Bank
906	Barn - Flat
907	Barn - Feed and Livestock
908	Lean-To
909	Barn - Dairy
910	Milk House
911	Milking Parlor
912	Barn - Confined Cattle
913	Barn - Pole
914	Shed - Loafing
915	Barn - Small
916	Shed - Hay

Code	Description
917	Swine Finish and Farrow (Old Style)
918	Confinement - Pre-Cut
919	Confinement - Enclosed Component
920	Confinement - Custom-Built
921	Confinement - Deluxe Open
922	Poultry House
923	Egg Laying
924	Machine or Utility Building
925	Steel Utility Building
926	Crib
927	Shed
928	Slurry - Porcelain Steel
929	Slurry - Concrete Stave
930	Building Owned by Others
931	Silo - Harvester
932	Silo - Concrete
933	Silo - Steel
934	Bin - Wire Grain Storage
935	Steel Bulk Feed Tank
936	Silage Trench/Bunker
937	Feeder Bunk
938	Mechanical Feeder
939	Concrete Pit - 4 Ft Depth
940	Concrete Pit - 6 Ft Depth
941	Concrete Pit - 8 Ft Depth
942	Concrete Pit - 10 Ft Depth
943	Bin - Grain Storage (Bushel)
944	Silo - Bushel priced
945	Concrete Pit - 2 Ft Depth
946	Reinforced Concrete Lagoon
947	Hoop House
948	Broiler House
949	Barn - Free Stall

