

# LIST OF SPECIAL PARCEL IDENTIFICATION NUMBERS (PINS)

## Special Block Numbers

1. **Railroad ROW** - abandoned railroad will be assigned a regular PIN. Property still used by a railroad company will be assigned a special PIN.  
PIN will be assigned using the appropriate Area and Section number; the Block number will be in the 500 series.  
**Example:** 01-15-501-001
2. **Drainage** – Whenever we need to figure a drainage assessment, we will use the same PIN that is used in the real estate system. However, if there is an assessment against Marshall County for the tile lying beneath county roads within the drainage district, we will create a new PIN using the appropriate Area and Section number; the Block number will be 750, and the last three digits will be assigned numerically. (If you are in more than one Area and Section, assign the number representing where the majority of the land is situated.) Use this PIN assignment for any entity being assessed, that doesn't actually have parcels in the real estate system. (DOT, Railroad)  
**Example:** 09-18-750-001
3. **Utilities** - PIN will be assigned using the appropriate Area, zeros for the Section number, 990 in the Block number, and sequential 3 digit numbers at the end.  
**Example:** 16-00-990-001

## Special Parcel Numbers (Last three digits)

4. **ENE – Exempt – Non-Exempt Parcels** – Parcel that have two pin numbers one covering the taxable portion and one covering the exempt portion  
**Example:** 07-25-327-401 Exempt portion  
07-25-327-003 Taxable portion
5. **Garages and sheds** located in a mobile home court. PIN will be assigned using the last three digits as **501 - 599**  
**Example:** 11-10-100-501
6. **Agricultural Dwellings** – house located on agricultural property, within the corporate limits of a city. PIN will be assigned using the last three digits as the range **601-625**  
**Example:** 01-32-251-601
7. **Parsonage** – PIN will be assigned using the last three digits as the range of **626-650**  
**Example:** 01-32-200-626
8. **Monies & Credits** - PIN will be assigned using the appropriate Area, Section, and Block number; the last 3 digits will be in the **675-699** series.  
**Example:** 02-15-100-675
9. **M & E (Machinery and Equipment)** - PIN will be assigned using the appropriate Area, Section, and Block number; the last 3 digits will be in the **700-725** series.  
**Example:** 01-10-200-701
10. **Cell phone towers** - PIN numbers will be assigned using the last three digits as the range **750-799**  
**Example:** 13-12-400-750
11. **Grain** - PIN will be assigned using the appropriate Area, Section, and Block number; the last 3 digits will be in the **800-825** series.

**Example:** 02-09-300-801

12. **Problems** – parcels not being assessed or taxed but are carried in the Linux files, and are included on Discrepancy List, the Parcel Control System, and Maps. PIN will be assigned using the appropriate Area, Section, Block number, using the last three digits with a range of **850-899**

**Example:** 07-35-452-850

13. **Building on leased land** – building owned by one party, but situated on land owned by a different party. PIN will be assigned using the last three digits as the range **901-925**

**Example:** 16-05-201-901

14. **BDC** – building classified different than the land the building is situated on. The building could be classed commercial, while the land it is situated on is classed agricultural. PIN will be assigned using the last three digits with a range of **926-950**

**Example:** 05-02-301-926

15. **Pollution Control** – improvements to a building that qualify as pollution control. PIN will be assigned using the last three digits with a range **951-975**.

**Example:** 08-16-301-951

16. **Leased Building** – We don't generally keep track of leased property, however at the Marshalltown Mall, the owner wanted to be able to keep track of the property taxes on each of the leased buildings, that are separate buildings from the actual mall. An example would be the building leased to Kwik Star, located in front of the mall. PIN will be assigned using the last three digits as the range **976-999**

**Example:** 11-11-251-976

17. **Wetlands** - will be assigned a PIN using the regular parcel identification system.

18. **Items found in various locations, such as Cable TV, billboards, M & E.**

**PIN will be assigned as follows:**

Smalltowns and Townships - beginning with **17-00-000-001**

Marshalltown - beginning with **17-00-450-001**

The Area number will always be 17, Section number will always be 00, the Smalltown and Township Block number will always be 000, and Marshalltown Block number will always be 450. The last 3 digits will be sequential numbers. (Use Parcel Control System to find the next available number.)

We will use the following breaks, in order to print Marshalltown in segments, for balancing purposes, and when you don't have time scheduled to do such a long print:

	(For print request, enter:)
00-00-000-000 thru 07-27-999-999	0000 thru 0727
07-28-000-000 thru 07-34-999-999	0728 thru 0734
07-35-000-000 thru 07-99-999-999	0735 thru 0799
08-00-000-000 thru 11-02-999-999	0800 thru 1102
11-03-000-000 thru 99-99-999-999	1103 thru 9998

Note: In March 1997, we converted from our old 12 digit parcel number, to the new geographic 10 digit PIN.