

TITLE 50 DEPARTMENT OF LOCAL GOVERNMENT FINANCE**Emergency Rule**
LSA Document #08-440(E)**DIGEST**

Temporarily amends the Department of Local Government Finance Computer Standards for a Uniform and Common Property Tax System at [50 IAC 23-20-4\(a\)](#) through [50 IAC 23-20-4\(g\)](#) and [50 IAC 23-20-4\(i\)](#), [50 IAC 23-20-5](#), [50 IAC 23-20-6](#), [50 IAC 23-20-7](#), and [50 IAC 23-20-8](#) to require data submissions to the Department of Local Government Finance to conform to format version 2003A along with certain instructional changes. Amends the Department of Local Government Finance Computer Standards for a Uniform and Common Property Tax System at [50 IAC 23-20-4\(h\)](#) to require data submissions to the Department of Local Government Finance to conform to format version 2004A along with certain instructional changes. Amends the Department of Local Government Finance Computer Standards for a Uniform and Common Property Tax Management System at [50 IAC 23-20-3](#), [50 IAC 23-21-3](#), [50 IAC 23-21-4](#), [50 IAC 23-21-5](#), [50 IAC 23-21-6](#), [50 IAC 23-21-7](#), [50 IAC 23-22-3](#), and [50 IAC 23-22-4](#). Authority: P.L.146-2008 (HEA 1001-2008), SECTION 866. Effective June 11, 2008.

SECTION 1. (a) This SECTION supersedes [50 IAC 23-20-4\(a\)](#) through [50 IAC 23-20-4\(g\)](#) and [50 IAC 23-20-4\(i\)](#).

(b) HEADER RECORD (the first record in each file)

Column	Start	End	Length	Type	Comments/Format
Filename	1	18	18	A	Filename (e.g. "Filename: PARCEL", or "Filename: IMPROVE")
County Number	19	35	17	A	Constant value (e.g. "County Number: 23")
County Description	36	75	40	A	Constant value (e.g. "County Description: LAKE COUNTY ")
Location Cost Multiplier	76	84	9	A	Constant value (e.g. "LCM: 1.01")
File Format ID	85	105	21	A	Constant value of "File Format ID: 2003A This communicates the version of the structure used to create the data.
County Contact Name	106	145	40	A	Constant value (e.g. "County Contact Name: Robert Smith ")
County Contact Phone	146	185	40	A	Constant value (e.g. "County Contact Phone: 219-555-5555 ")
File create date	186	215	30	A	mm/dd/yyyy format (e.g. "File Create Date: 03/03/2003")
File create time	216	237	22	A	Constant value (e.g. "File Create Time: 1400")
Assessment Year	238	258	21	A	Constant value (e.g. "Assessment Year: 2002)
Pay Year	259	272	14	A	Constant value (e.g. "Pay Year: 2003")
Software Vendor Name	273	312	40	A	Constant value (e.g. "Software Vendor Name: ABC Vendor")
Software Package Name and Version	313	372	60	A	Constant value (e.g. "Software Package Name: ABC Assessor System Version 1.5)
Software Vendor Phone Number	373	420	48	A	Constant value (e.g. "Software Vendor Phone Number: 317-555-5555 ")
Software Vendor Email	421	468	48	A	Constant value (e.g. "Software Vendor Email: Help@ABCVendor.com ")
Transmission Description	469	568	100	A	Constant value (e.g. "Transmission Description: Preliminary Data Submission - Test ")

(c) REAL PROPERTY PARCEL DATA FILE (one record per parcel) - Filename = PARCEL

Column	Start	End	Length	Type	Comments/Format
Parcel Number	1	25	25	A	The State 18-digit parcel number.
GIS Parcel Number	26	50	25	A	
State Township Number	51	54	4	A	
District Number	55	57	3	A	
State-Assigned District Number	58	60	3	A	
Section and Plat	61	68	8	A	
Routing Number	69	93	25	A	
Property Address	94	133	40	A	
Property Address City	134	163	30	A	
Property Address Zip Code	164	173	10	A	Format xxxxx-xxxx
Property Class Code	174	176	3	A	Refer to Code List 1
Legal Description	177	676	500	A	
Neighborhood Identifier	677	688	12	A	
Neighborhood Factor	689	693	5	N	Format 3.2, e.g.: 08950; Implied: 089.50
Owner Name	694	773	80	A	
Owner Street Address or PO Box	774	813	40	A	
Owner Address City	814	843	30	A	
Owner Address State	844	845	2	A	
Owner Address Zip Code	846	855	10	A	Format xxxxx-xxxx
Date Transferred to Current Owner	856	865	10	A	
Level (Y/N)	866	866	1	A	
High (Y/N)	867	867	1	A	
Low (Y/N)	868	868	1	A	
Rolling (Y/N)	869	869	1	A	
Swampy (Y/N)	870	870	1	A	
Water (Y/N)	871	871	1	A	
Sewer (Y/N)	872	872	1	A	
Gas (Y/N)	873	873	1	A	
Electricity (Y/N)	874	874	1	A	
Street or Road Code	875	875	1	A	Refer to Code List 2
Sidewalk (Y/N)	876	876	1	A	
Alley (Y/N)	877	877	1	A	
Neighborhood Type	878	878	1	A	Refer to Code List 3
Waterfront Property Type	879	881	3	A	
Zoning	882	886	5	A	
Flood Hazard (Y/N)	887	887	1	A	
Current AV - Total Land	888	899	12	N	
Current AV - Total Improvements	900	911	12	N	
AV - Total Land and Improvements	912	923	12	N	
AV - Commercial Land	924	935	12	N	Should break AV up by Land Type Code. For Commercial/Industrial Land, refer to Code List 6
AV - Commercial Improvements	936	947	12	N	Should break AV up by Improvement Type Code. For Commercial/Industrial Improvements, refer to Code List 21B and 32
AV - Commercial Land and Improvements	948	959	12	N	Field should contain the sum of Commercial Land and Commercial Improvements broken out by

					Improvement Type Code and Land Type Code
AV - Residential Land and Lots	960	971	12	N	
AV - Residential Improvements	972	983	12	N	
AV - Residential Land and Improvements	984	995	12	N	
AV - Non-residential Land	996	1007	12	N	
AV - Non-residential Improvements	1008	1019	12	N	
AV - Non-residential Land and Improvements	1020	1031	12	N	
AV - Dwelling	1032	1043	12	N	If multiple dwellings exist, field should contain the total value of all dwellings on the parcel.
AV - Farmland	1044	1055	12	N	
AV - Classified Land	1056	1067	12	N	
AV - Homesite(s)	1068	1079	12	N	
Legally Deeded Acreage	1080	1088	9	N	Format 5.4 e.g.: 200001000; Implied: 20000.1000
Average AV/Acre	1089	1102	14	N	
Appraisal Date	1103	1112	10	A	Format mm/dd/yyyy
Reason for Change Code	1113	1114	2	A	Refer to Code List 5.
Prior AV - Total Land	1115	1126	12	N	This field should contain the assessed value at last tax lien date. The value prior to it being reassessed.
Prior AV - Total Improvements	1127	1138	12	N	This field should contain the assessed value at last tax lien date. The value prior to it being reassessed.
Adjustment Factor Applied	1139	1143	5	N	Format 3.2 e.g.: 00125; Implied: 001.25 Field should contain a "bottom line" adjustment factor in the event of equalization if applicable.

(d) LAND FILE (0, 1, or many records per parcel) - Filename = LAND

Column	Start	End	Length	Type	Comments/Format
Parcel Number	1	25	25	A	The State 18-digit parcel number.
Land/Lot Type Code	26	27	2	A	Refer to Code List 6
Actual Frontage	28	35	8	N	Format 7.1 e.g.: 00070005; Implied: 0007000.5
Effective Frontage	36	43	8	N	Format 7.1 e.g.: 00070005; Implied: 0007000.5
Effective Depth	44	51	8	N	Format 7.1 e.g.: 00070005; Implied: 007000.5
Base Rate	52	61	10	N	Format 8.2 (e.g.: 00010500.50)
Appraised Value	62	73	12	N	Field should contain the final AV of the land record after influence factors have been applied.
Acreage	74	83	10	N	Format 6.4 (e.g.: 12300.5555)
Square Feet	84	93	10	N	Format 8.2 (e.g.: 00010500.50)
Soil ID	94	98	5	A	
Soil Productivity Factor	99	102	4	N	Format 2.2 e.g.: 0155; Implied: 01.55
Influence Factor Code 1	103	103	1	A	Refer to Code List 7
Influence Factor 1	104	107	4	N	Format +/- (e.g. -050 or 0025)
Influence Factor Code 2	108	108	1	A	Refer to Code List 7
Influence Factor 2	109	112	4	N	Format +/- (e.g. -050 or 0025)

Influence Factor Code 3	113	113	1	A	Refer to Code List 7
Influence Factor 3	114	117	4	N	Format +/- (e.g. -050 or 0025)
Depth Factor	118	120	3	N	Format 1.2 e.g.: 100; Implied: 1.00
Acreage Factor	121	123	3	N	Format 1.2 e.g.: 100; Implied: 1.00

(e) IMPROVEMENT FILE (0, 1, or many records per parcel) - Filename = IMPROVE

Column	Start	End	Length	Type	Comments/Format
Parcel Number	1	25	25	A	The State 18-digit parcel number.
Dwelling or Building Number (if applicable)	26	41	16	A	
Identification Number	42	44	3	A	
Improvement Type Code	45	52	8	A	Refer to Code List 21A for residential and 21B and 32 for commercial.
Story Height or Height	53	57	5	N	Format 3.2 e.g.: 00750; Implied: 007.50
Construction Type Code	58	60	3	A	Refer to Code List 18
Year Constructed	61	64	4	A	
Year Remodeled	65	68	4	A	
Effective Construction Year	69	72	4	A	
Grade	73	77	5	A	Refer to Code List 17
Condition Code	78	79	2	A	Refer to Code List 22
Neighborhood Code	80	81	2	A	Refer to Code List 23. Note, this is related to the "desirability rating".
Improvement Size	82	89	8	N	If the improvement is a dwelling or a commercial building, leave blank. The size is already indicated or able to be derived at the dwelling/building level.
Replacement Cost	90	101	12	N	
Appraised Value	102	113	12	N	Field should contain the final AV of the improvement following all adjustments.
Physical Depreciation %	114	116	3	N	Format (e.g.: 100 or 055)
Obsolescence Depreciation %	117	119	3	N	Format (e.g.: 100 or 055)
Percent Complete	120	122	3	N	Format (e.g.: 100 or 055)

(f) DWELLING FILE (0 or 1 record per improvement) - Filename = DWELLING

Column	Start	End	Length	Type	Comments/Format
Parcel Number	1	25	25	A	The State 18-digit parcel number.
Dwelling Number	26	41	16	A	Same value as entered in the respective improvement record.
Occupancy Code	42	42	1	A	Refer to Code List 8
Story Configuration Code	43	43	1	A	Refer to Code List 9
Story Height	44	48	5	A	
Predominant Roofing Material Code	49	49	1	A	Refer to Code List 13
Heating System Code	50	50	1	A	Refer to Code List 15
Central Air Conditioning (Y/N)	51	51	1	A	
Number of Finished Rooms	52	53	2	N	
Attic Code	54	54	1	A	Refer to Code List 10
Attic Base Area	55	59	5	N	
Attic Finished Living Area	60	64	5	N	
Basement Code	65	65	1	A	Refer to Code List 11
Basement Base Area	66	70	5	N	

Basement Finished Living Area	71	75	5	N	
Crawl Space Code	76	76	1	A	Refer to Code List 12
Crawl Space Base Area	77	81	5	N	
Floor(s) Total Base Area	82	86	5	N	
Floor(s) Total Finished Living Area	87	91	5	N	
Total Base Value	92	101	10	N	
Row Type Adjustment	102	106	5	N	
Unfinished Interior Value Adjustment	107	112	6	N	
Extra Living Units Value Adjustment	113	122	10	N	
Rec Room Value Adjustment	123	132	10	N	
Loft Value Adjustment	133	142	10	N	
Fireplace Value adjustment	143	152	10	N	
No Heating Value Adjustment	153	158	6	N	
Air Conditioning Value Adjustment	159	168	10	N	
No Electrical Value Adjustment	169	178	10	N	
Plumbing Value Adjustment	179	188	10	N	
Garage value Adjustment	189	198	10	N	
Exterior Features Value Adjustment	199	208	10	N	
Total Bedrooms	209	210	2	N	
Number of Family Rooms	211	211	1	N	
Number of Dining Rooms	212	212	1	N	
Number of Full Baths	213	214	2	N	
Number of Half Baths	215	216	2	N	
Total Plumbing Fixtures	217	218	2	N	If no plumbing, indicate 00
Number of Masonry Fireplace Stacks	219	220	2	N	
Number of Masonry Fireplace Openings	221	222	2	N	
Number of Steel Fireplace Stacks	223	224	2	N	
Number of Steel Fireplace Openings	225	226	2	N	
Integral Garage (Y/N)	227	227	1	A	
Attached Garage (Y/N)	228	228	1	A	
Attached Carport (Y/N)	229	229	1	A	
Basement Garage (Y/N)	230	230	1	A	
Garage Capacity (# Cars)	231	232	2	N	
Garage Sq. ft.	233	237	5	N	

(g) COMMERCIAL/INDUSTRIAL BUILDING FILE (0 or 1 record per improvement) - Filename = BUILDING

Column	Start	End	Length	Type	Comments/Format
Parcel Number	1	25	25	A	The State 18-digit parcel number.
Building Number	26	41	16	A	Same value as entered in the respective improvement record.
Pricing Key, Predominant Use	42	46	5	A	Refer to Code List 31 (e.g. GCM47)
Number of Floors	47	48	2	N	
Total Square Foot Area	49	57	9	N	
Total Base Value	58	69	12	N	
Plumbing Fixtures Value	70	83	14	N	
Special Features Value	84	97	14	N	
Exterior Features Value	98	111	14	N	

(h) BUILDING DETAIL FILE (1 or many records per building) - Filename = BLDDTL

Column	Start	End	Length	Type	Comments/Format
Parcel Number	1	25	25	A	The State 18-digit parcel number.
Building Number	26	41	16	A	
Floor Number	42	44	3	N	
Section Letter or Number	45	47	3	A	
Pricing Key	48	52	5	A	Refer to Code List 31 (e.g. GCM47)
Use Code	53	60	8	A	Refer to Code List 32
Square Foot Area	61	66	6	N	
Square Foot Rate	67	71	5	N	Format 3.2 e.g.: 02514; Implied 025.14
Framing Type	72	72	1	N	Refer to Code List 30
Wall Type	73	73	1	N	Refer to Code List 29
Wall Height	74	75	2	N	
Heating/AC Value Adjustment	76	79	4	N	Format 2.2 e.g.: 1050; Implied: 10.50 Value adjustment per sq. ft.
Sprinkler Value Adjustment	80	83	4	N	Format 2.2 e.g.: 1050; Implied: 10.50 Value adjustment per sq. ft.
Average Depth for Strip Retail	84	89	6	A	
Individually Owned (Y/N) (Apartments or Condos)	90	90	1	A	
Unit Size of Individually Owned Unit (Apt or Condo)	91	96	6	N	
Configuration Code (Motels or Hotels)	97	99	3	A	Refer to Code List 33
Number of Units (Apartments, Condos, Motels, or Hotels)	100	102	3	N	
Average Unit Size (Sq. ft. for Apt, Condos, Motels, Hotels)	103	108	6	N	

(i) APPEALS TRACKING FILE (0, 1, or many records per parcel) - Filename = APPEAL

Column	Start	End	Length	Type	Comments/Format
Parcel Number	1	25	25	A	The State 18-digit parcel number.
Reason for Change (Appeal Form Number)	26	28	3	A	
Grounds for Appeal Code	29	48	20	A	Refer to Code List 45
Prior Value	49	60	12	N	
New Value	61	72	12	N	
Date of Adjustment	73	82	10	A	Format mm/dd/yyyy
Petitioner's Name	83	162	80	A	
Petitioner's Address or PO Box	163	202	40	A	
Petitioner's Address City	203	232	30	A	
Petitioner's Address State	233	234	2	A	
Petitioner's Zip Code	235	244	10	A	Format xxxxx-xxxx
Date Appeal was Filed	245	254	10	A	Format mm/dd/yyyy
Date the Board of Review Mailed the Determination to the Taxpayer	255	264	10	A	Format mm/dd/yyyy

(j) TRAILER RECORD (the last record in each file)

Column	Start	End	Length	Type	Comments/Format
Record ID	1	10	10	A	Constant value of "TRAILER "

Total Record Count	11	30	20	N	Total number of records in the file excluding header and trailer records.
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SECTION 2. (a) This SECTION supersedes [50 IAC 23-20-5](#).

(b) **HEADER RECORD** (appears once per file)

Column	Start	End	Length	Type	Comments/Format
Filename	1	18	18	A	Filename (e.g. "Filename: PERSPROP" or "Filename: POOLDATA")
County Number	19	35	17	A	Constant value (e.g. "County Number: 23")
County Description	36	75	40	A	Constant value (e.g. "County Description: LAKE COUNTY ")
File Format ID	76	96	21	A	Constant value of "File Format ID: 2003A This communicates the version of the structure used to create the data.
County Contact Name	97	136	40	A	Constant value (e.g. "County Contact Name: Robert Smith ")
County Contact Phone	137	176	40	A	Constant value (e.g. "County Contact Phone: 219-555-5555 ")
File create date	177	206	30	A	mm/dd/yyyy format (e.g. "File Create Date: 03/03/2003")
File create time	207	228	22	A	Constant value (e.g. "File Create Time: 1400")
Assessment Year	229	249	21	A	Constant value (e.g. "Assessment Year: 2002")
Pay Year	250	263	14	A	Constant value (e.g. "Pay Year: 2003")
Software Vendor Name	264	303	40	A	Constant value (e.g. "Software Vendor Name: ABC Vendor")
Software Package Name and Version	304	363	60	A	Constant value (e.g. "Software Package Name: ABC Assessor System Version 1.5")
Software Vendor Phone Number	364	411	48	A	Constant value (e.g. "Software Vendor Phone Number: 317-555-5555 ")
Software Vendor Email	412	459	48	A	Constant value (e.g. "Software Vendor Email: Help@ABCVendor.com ")
Transmission Description	460	559	100	A	Constant value (e.g. "Transmission Description: Preliminary Data Submission - Test ")

(c) **PERSONAL PROPERTY FILE** - (appears 0 times or once per taxpayer - Filename = PERSPROP)

Column	Start	End	Length	Type	Comments/Format
Tax Identification Number	1	25	25	A	Personal property ID numbers must be unique within the county. The first two digits must correspond with the county number. Social security numbers and Federal ID numbers may not be used as a tax identification number.
Federal Tax Number	26	37	12	A	Counties should enter the Federal ID number (or Social Security number when appropriate) in the "Federal Tax Number" field of the PERSPROP file.

Taxpayer Type Code	38	50	13	A	Refer to Code List 38
Taxpayer Name	51	130	80	A	
Taxpayer Street Address	131	170	40	A	
City	171	200	30	A	
State	201	217	17	A	
Zip Code	218	227	10	A	Format xxxxx-xxxx
AV - Vehicles	228	237	10	N	
AV - Boats and Boat Equipment	238	247	10	N	
AV - Farm Implements and Equipment	248	257	10	N	
AV - Livestock, Poultry, and Fur-Bearing Animals	258	267	10	N	
AV - Grain, Seeds, and Forage Crops	268	277	10	N	
AV - Inventories from Form 103, Schedule B	278	287	10	N	
AV - Business Depreciable Personal Property	288	297	10	N	
AV - Inventories of Public Utility Companies	298	307	10	N	
AV - Fixed Depreciable Personal Property of Public Utility Companies	308	317	10	N	
Principal Business Activity Code	318	323	6	A	This field should contain North American Industry Classification System (NAICS) codes.

(d) POOL DATA FILE - (appears 0, 1, or many times per taxpayer) - Filename = POOLDATA

Column	Start	End	Length	Type	Comments/Format
Tax Identification Number	1	25	25	N	Personal property ID numbers must be unique within the county. The first two digits must correspond with the county number. Social security numbers and Federal ID numbers may not be used as a tax identification number.
Pool Number	26	26	1	N	
Acquisition Start Date	27	36	10	A	Format mm/dd/yyyy
Acquisition End Date	37	46	10	A	Format mm/dd/yyyy
Adjusted Cost	47	58	12	N	
Total Cost (or Base Year Value)	59	70	12	N	

(e) APPEALS TRACKING FILE (0, 1, or many records per taxpayer) - Filename = APPEALPP

Column	Start	End	Length	Type	Comments/Format
Tax Identification Number	1	25	25		Personal property ID numbers must be unique within the county. The first two digits must correspond with the county number. Social security numbers and Federal ID numbers may not be used as a tax identification number.
Reason for Change (Appeal Form Number)	26	28	3	A	
Grounds for Appeal Code	29	48	20	A	Refer to Code List 45
Prior Value	49	60	12	N	
New Value	61	72	12	N	

Date of Adjustment	73	82	10	A	
Petitioner's Name	83	162	80	A	
Petitioner's Address or PO Box	163	202	40	A	
Petitioner's Address City	203	232	30	A	
Petitioner's Address State	233	234	2	A	
Petitioner's Zip Code	235	244	10	A	Format mm/dd/yyyy
Date Appeal was Filed	245	254	10	A	Format mm/dd/yyyy
Date the Board of Review Mailed the Determination to the Taxpayer	255	264	10	A	Format mm/dd/yyyy

(f) TRAILER RECORD (appears once per file)

Column	Start	End	Length	Type	Comments/Format
Record ID	1	10	10	A	Constant value of "TRAILER "
Total Record Count	11	30	20	N	Total number of records in the file excluding header and trailer records.

SECTION 3. (a) This SECTION supersedes [50 IAC 23-20-6](#).

(b) HEADER RECORD (appears once per file)

Column	Start	End	Length	Type	Comments/Format
Filename	1	18	18	A	Filename (e.g. "Filename: MOBILE", or "Filename: APPEALMH")
County Number	19	35	17	A	Constant value (e.g. "County Number: 23")
County Description	36	75	40	A	Constant value (e.g. "County Description: LAKE COUNTY ")
File Format ID	76	96	21	A	Constant value of "File Format ID: 2003A This communicates the version of the structure used to create the data.
County Contact Name	97	136	40	A	Constant value (e.g. "County Contact Name: Robert Smith ")
County Contact Phone	137	176	40	A	Constant value (e.g. "County Contact Phone: 219-555-5555 ")
File create date	177	206	30	A	mm/dd/yyyy format (e.g. "File Create Date: 03/03/2003")
File create time	207	228	22	A	Constant value (e.g. "File Create Time: 1400")
Assessment Year	229	249	21	A	Constant value (e.g. "Assessment Year: 2002)
Pay Year	250	263	14	A	Constant value (e.g. "Pay Year: 2003")
Software Vendor Name	264	303	40	A	Constant value (e.g. "Software Vendor Name: ABC Vendor")
Software Package Name and Version	304	363	60	A	Constant value (e.g. "Software Package Name: ABC Assessor System Version 1.5)
Software Vendor Phone Number	364	411	48	A	Constant value (e.g. "Software Vendor Phone Number: 317-555-5555 ")
Software Vendor Email	412	459	48	A	Constant value (e.g. "Software Vendor Email:
Transmission Description	460	559	100	A	Constant value (e.g. "Transmission Description: Preliminary Data Submission - Test ")

(c) PERSONAL PROPERTY - ANNUALLY ASSESSED MOBILE HOMES FILE (0, 1, or many records per taxpayer) - Filename = MOBILE

Column	Start	End	Length	Type	Comments/Format
Tax Identification Number	1	25	25	A	Personal property ID numbers must be unique within the county. The first two digits must correspond with the county number. Social security numbers and Federal ID numbers may not be used as a tax identification number.
Township Number	26	29	4	A	State Standard Township Number
District Number	30	32	3	A	State Standard District Number
Owner Name	33	72	40	A	
Property Address Street	73	112	40	A	
Property Address City	113	142	30	A	
Property Address Zip Code	143	152	10	A	
Annually Assessed Mobile Home Year	153	156	4	N	
Annually Assessed Mobile Home Make	157	181	25	A	
Annually Assessed Mobile Home Size	182	186	5	A	This field should contain the area of the mobile in sq. ft.
AV - Annually Assessed Mobile Home	187	192	6	N	This field should include the Assessed Value of the mobile home and all of its appurtenances
Annually Assessed Mobile Home Park Name	193	232	40	A	

(d) APPEALS TRACKING FILE (0, 1, or many records per taxpayer) - Filename = APPEALMH

Column	Start	End	Length	Type	Comments/Format
Tax Identification Number	1	25	25		Personal property ID numbers must be unique within the county. The first two digits must correspond with the county number. Social security numbers and Federal ID numbers may not be used as a tax identification number.
Reason for Change (Appeal Form Number)	26	28	3	A	
Grounds for Appeal Code	29	48	20	A	Refer to Code List 45
Prior Value	49	60	12	N	
New Value	61	72	12	N	
Date of Adjustment	73	82	10	A	
Petitioner's Name	83	162	80	A	
Petitioner's Address or PO Box	163	202	40	A	
Petitioner's Address City	203	232	30	A	
Petitioner's Address State	233	234	2	A	
Petitioner's Zip Code	235	244	10	A	Format mm/dd/yyyy
Date Appeal was Filed	245	254	10	A	Format mm/dd/yyyy
Date the Board of Review Mailed the Determination to the Taxpayer	255	264	10	A	Format mm/dd/yyyy

(e) TRAILER RECORD (appears once per file)

Column	Start	End	Length	Type	Comments/Format
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Record ID	1	10	10	A	Constant value of "TRAILER "
Total Record Count	11	30	20	N	Total number of records in the file excluding header and trailer records.

SECTION 4. (a) This SECTION supersedes [50 IAC 23-20-7](#).

(b) HEADER RECORD (appears once per file)

Column	Start	End	Length	Type	Comments/Format
Filename	1	18	18	A	Filename (e.g. "Filename: OILGAS")
County Number	19	35	17	A	Constant value (e.g. "County Number: 23")
County Description	36	75	40	A	Constant value (e.g. "County Description: LAKE COUNTY ")
File Format ID	76	96	21	A	Constant value of "File Format ID: 2003A This communicates the version of the structure used to create the data.
County Contact Name	97	136	40	A	Constant value (e.g. "County Contact Name: Robert Smith ")
County Contact Phone	137	176	40	A	Constant value (e.g. "County Contact Phone: 219-555-5555 ")
File create date	177	206	30	A	mm/dd/yyyy format (e.g. "File Create Date: 03/03/2003")
File create time	207	228	22	A	Constant value (e.g. "File Create Time: 1400")
Assessment Year	229	249	21	A	Constant value (e.g. "Assessment Year: 2002)
Pay Year	250	263	14	A	Constant value (e.g. "Pay Year: 2003")
Software Vendor Name	264	303	40	A	Constant value (e.g. "Software Vendor Name: ABC Vendor")
Software Package Name and Version	304	363	60	A	Constant value (e.g. "Software Package Name: ABC Assessor System Version 1.5)
Software Vendor Phone Number	364	411	48	A	Constant value (e.g. "Software Vendor Phone Number: 317-555-5555 ")
Software Vendor Email	412	459	48	A	Constant value (e.g. "Software Vendor Email: Help@ABCVendor.com ")
Transmission Description	460	559	100	A	Constant value (e.g. "Transmission Description: Preliminary Data Submission - Test ")

(c) OIL AND GAS WELL ASSESSMENTS FILE (0 or many records per parcel) - Filename = OILGAS

Column	Start	End	Length	Type	Comments/Format
Parcel Number	1	25	25	A	Oil and gas property ID numbers must be unique within the county. The first two digits must correspond with the county number. Social security numbers and Federal ID numbers may not be used as a tax identification number.
Well Type	26	28	3	A	Field should include one of "OIL" or "GAS"
Lease	29	48	20	A	
Owner or Operator?	49	58	10	A	

Acreage	59	67	9	N	Format 5.4 e.g.: 510005020; Implied: 51000.5020
Barrels of Oil or MCM Gas in Storage	68	76	9	N	Format 7.2 e.g.: 001050050; Implied: 0010500.50
Average Daily Production (Bbls or MCM)	77	85	9	N	Format 7.2 e.g.: 001050050; Implied: 0010500.50

(d) TRAILER RECORD (appears once per file)

Column	Start	End	Length	Type	Comments/Format
Record ID	1	10	10	A	Constant value of "TRAILER "
Total Record Count	11	30	20	N	Total number of records in the file excluding header and trailer records.

SECTION 5. (a) This SECTION supersedes [50 IAC 23-20-8](#).

(b) HEADER RECORD (first record in each file)

Column	Start	End	Length	Type	Comments/Format
Filename	1	18	18	A	Filename (e.g. "Filename: TAXDATA", or "Filename: ADJMENTS")
County Number	19	35	17	A	Constant value (e.g. "County Number: 23")
County Description	36	75	40	A	Constant value (e.g. "County Description: LAKE COUNTY ")
File Format ID	76	96	21	A	Constant value of "File Format ID: 2003A This communicates the version of the structure used to create the data.
County Contact Name	97	136	40	A	Constant value (e.g. "County Contact Name: Robert Smith ")
County Contact Phone	137	176	40	A	Constant value (e.g. "County Contact Phone: 219-555-5555 ")
File create date	177	206	30	A	mm/dd/yyyy format (e.g. "File Create Date: 03/03/2003")
File create time	207	228	22	A	Constant value (e.g. "File Create Time: 1400")
Assessment Year	229	249	21	A	Constant value (e.g. "Assessment Year: 2002)
Pay Year	250	263	14	A	Constant value (e.g. "Pay Year: 2003")
Software Vendor Name	264	303	40	A	Constant value (e.g. "Software Vendor Name: ABC Vendor")
Software Package Name and Version	304	363	60	A	Constant value (e.g. "Software Package Name: ABC Assessor System Version 1.5)
Software Vendor Phone Number	364	411	48	A	Constant value (e.g. "Software Vendor Phone Number: 317-555-5555 ")
Software Vendor Email	412	459	48	A	Constant value (e.g. "Software Vendor Email: Help@ABCVendor.com ")
Transmission Description	460	559	100	A	

(c) REAL AND PERSONAL TAX DATA FILE (one record per parcel) - Filename = TAXDATA

Column	Start	End	Length	Type	Comments/Format
Parcel Number	1	25	25	A	Real properties must match

					the State 18-digit parcel number in the Real Property Parcel Data File. Personal properties must be unique within the county and match the Personal Property Data File. The first two digits must correspond with the county number.
Tax Identification Number	26	50	25	A	
Taxpayer Name	51	130	80	A	
Taxpayer Street Address	131	170	40	A	
Taxpayer City	171	200	30	A	
Taxpayer State	201	217	17	A	
Taxpayer Zip Code	218	227	10	A	Format xxxxx-xxxx
Tax District Number	228	230	3	A	
Tax District Rate	231	235	5	N	Format 3.2 e.g.: 01015; Implied: 010.15
State-Assigned District Number	236	239	4	A	
County Tax Rate	240	244	5	N	Format 3.2 e.g.: 01015; Implied: 010.15
Taxing Authority - Township Number	245	248	4	A	
Township Tax Rate	249	253	5	N	Format 3.2 e.g.: 01015; Implied: 010.15
Taxing Authority - School Corporation Number	254	263	10	A	
School Corporation Tax Rate	264	268	5	N	Format 3.2 e.g.: 01015; Implied: 010.15
Taxing Authority - Library District Number	269	278	10	A	
Library District Tax Rate	279	283	5	N	Format 3.2 e.g.: 01015; Implied: 010.15
Taxing Authority - City Number	284	293	10	A	
City Tax Rate	294	298	5	N	Format 3.2 e.g.: 01015; Implied: 010.15
Taxing Authority - Special District 1 Name	299	328	30	A	
Special District 1 Tax Rate	329	333	5	N	Format 3.2 e.g.: 01015; Implied: 010.15
Taxing Authority - Special District 2 Name	334	363	30	A	
Special District 2 Tax Rate	364	368	5	N	Format 3.2 e.g.: 01015; Implied: 010.15
Taxing Authority - Special District 3 Name	369	398	30	A	
Special District 3 Tax Rate	399	403	5	N	Format 3.2 e.g.: 01015; Implied: 010.15
Taxing Authority - Special District 4 Name	404	433	30	A	
Special District 4 Tax Rate	434	438	5	N	Format 3.2 e.g.: 01015; Implied: 010.15
Federal Tax ID Number	439	450	12	N	
Government Owned Code	451	470	20	A	
Total Net AV	471	484	14	N	
Gross Tax Due	485	498	14	N	Format 12.2 e.g.: 00000013000050; Implied: 000000130000.50
State Property Tax Replacement Credit Amount -Total	499	512	14	N	Format 12.2 e.g.: 00000013000050; Implied: 000000130000.50

Property Tax Replacement Credit %	513	518	6	N	Format 3.3 e.g.: 010155; Implied: 010.155%
Homestead %	519	524	6	N	Format 3.3 e.g.: 010155; Implied: 010.155%
Net Tax Due	525	538	14	N	Format 12.2 e.g.: 00000013000050; Implied: 000000130000.50
Late Penalty - Personal Property	539	552	14	N	
Undervalued Penalty - Personal Property	553	566	14	N	
Prior Delinquency	567	580	14	N	Format 12.2 e.g.: 00000013000050; Implied: 000000130000.50
Prior Penalty	581	594	14	N	Format 12.2 e.g.: 00000013000050; Implied: 000000130000.50
Total Tax + Penalty Billed	595	608	14	N	Format 12.2 e.g.: 00000013000050; Implied: 000000130000.50
Current AV - Total Land	609	620	12	N	
Current AV - Total Improvements	621	632	12	N	
AV - Total Land and Improvements	633	644	12	N	
AV - Residential Land and Lots	645	656	12	N	
AV - Residential Improvements	657	668	12	N	
AV - Residential Land and Improvements	669	680	12	N	
AV - Non-residential Land	681	692	12	N	
AV - Non-residential Improvements	693	704	12	N	
AV - Non-residential Land and Improvements	705	716	12	N	

(d) ADJUSTMENTS FILE (0, 1, or many records per parcel) - Filename = ADJMNTS

Column	Start	End	Length	Type	Comments/Format
Parcel Number	1	25	25	A	Real properties must match the State 18-digit parcel number in the Real Property Parcel Data File. Personal properties must be unique within the county and match the Personal Property Data File. The first two digits must correspond with the county number.
Adjustment Type (C/E/D)	26	26	1	A	C = Credit, E = Exemption, D = Deduction
Adjustment Code	27	28	2	A	Refer to Code List 37
Amount	29	40	12	N	Format 10.2 e.g.: 000010050010; Implied 0000100500.10
Starting Year	41	44	4	A	
Number of Years	45	46	2	N	

(e) TRAILER RECORD (appears once per file)

Column	Start	End	Length	Type	Comments/Format
Record ID	1	10	10	A	Constant value of "TRAILER "
Total Record Count	11	30	20	N	Total number of records in the file excluding header and trailer records.

SECTION 6. (a) This SECTION supersedes [50 IAC 23-20-3](#).

(b) Code List 1 - Property Class Codes

CODE	VALUE
100	AGRICULTURAL - VACANT LAND
101	AGRICULTURAL - CASH GRAIN/GENERAL FARM
102	AGRICULTURAL - LIVESTOCK OTHER THAN DAIRY OR POULTRY
103	AGRICULTURAL - DAIRY FARM
104	AGRICULTURAL - POULTRY FARM
105	AGRICULTURAL - FRUIT & NUT FARM
106	AGRICULTURAL - VEGETABLE FARM
107	AGRICULTURAL - TOBACCO FARM
108	AGRICULTURAL - NURSERY
109	AGRICULTURAL - GREENHOUSES
110	AGRICULTURAL - HOG FARM
111	AGRICULTURAL - BEEF FARM
120	AGRICULTURAL - TIMBER
141	AGRICULTURAL LAND WITH MOBILE HOME
149	AGRICULTURAL LAND WITH PP MOBILE HOME
198	AGRICULTURAL BUILD LEASE LAND
199	AGRICULTURAL - OTHER AGRICULTURAL USE
200	MINERAL
300	INDUSTRIAL VACANT LAND
309	PARCEL CLASSIFIED AS VACANT BUT IS PART OF THE SUPPORT LAND FOR ANOTHER PARCEL
310	INDUSTRIAL FOOD & DRINK
320	INDUSTRIAL FOUNDRIES & HEAVY MANUFACTURING
330	INDUSTRIAL MEDIUM MANUFACTURING & ASSEMBLY
340	INDUSTRIAL LIGHT MANUFACTURING & ASSEMBLY
345	INDUSTRIAL OFFICE
346	INDUSTRIAL RESEARCH AND DEVELOPMENT FACILITY
350	INDUSTRIAL WAREHOUSE
360	INDUSTRIAL TRUCK TERMINALS
370	INDUSTRIAL SMALL SHOPS
380	INDUSTRIAL MINES AND QUARIES
385	INDUSTRIAL LANDFILL
390	INDUSTRIAL GRAIN ELEVATORS
398	INDUSTRIAL BUILDING ON LEASED LAND
399	INDUSTRIAL OTHER STRUCTURES
400	COMMERCIAL VACANT LAND
401	COMMERCIAL 4-19 FAMILY APARTMENTS
402	COMMERCIAL 20-39 FAMILY APARTMENTS
403	COMMERCIAL 40 OR MORE FAMILY APARTMENTS
409	COMMERCIAL PARCEL CLASSIFIED AS VACANT BUT IS PART OF THE SUPPORT LAND FOR ANOTHER PARCEL
410	COMMERCIAL MOTELS OR TOURIST CABINS
411	COMMERCIAL HOTELS
412	COMMERCIAL NURSING HOMES & HOSPITALS
415	COMMERCIAL MOBILE HOME PARKS
416	COMMERCIAL CAMP GROUNDS
419	COMMERCIAL OTHER HOUSEING
420	COMMERCIAL SMALL RETAIL

421	COMMERCIAL SUPERMARKETS
422	COMMERCIAL DISCOUNT & JUNIOR DEPARTMENT STORES
424	COMMERCIAL FULL LINE DEPARTMENT STORES
425	COMMERCIAL NEIGHBORHOOD SHOPPING CENTER
426	COMMERCIAL COMMUNITY SHOPPING CENTER
427	COMMERCIAL REGIONAL SHOPPING CENTER
428	COMMERCIAL CONVENIENCE MARKET
429	COMMERCIAL OTHER RETAIL STRUCTURES
430	COMMERCIAL RESTAURANT, CAFÉ, OR BAR
431	COMMERCIAL FRANCHISE-TYPE RESTAURANT
435	COMMERCIAL DRIVE-IN RESTAURANT
439	COMMERCIAL OTHER FOOD SERVICE
440	COMMERCIAL DRY CLEAN PLANT OR LAUNDRY
441	COMMERCIAL FUNERAL HOME
442	COMMERCIAL MEDICAL CLINIC OR OFFICES
443	COMMERCIAL DRIVE-UP / WALK-UP BANK ONLY
444	COMMERCIAL FULL SERVICE BANKS
445	COMMERCIAL SAVINGS AND LOANS
447	COMMERCIAL OFFICE BUILDING 1 OR 2 STORY
448	COMMERCIAL OFFICE O/T 47 WALK-UP
449	COMMERCIAL OFFICE O/T 47 ELEVATOR
450	COMMERCIAL CONVENIENCE MARKET WITH GASOLINE SALES
451	COMMERCIAL CONVENIENCE MARKET / FRANCHISE-TYPE RESTAURANT WITH GASOLINE SALES
452	COMMERCIAL AUTO SERVICE STATION
453	COMMERCIAL CAR WASHES
454	COMMERCIAL AUTO SALES & SERVICE
455	COMMERCIAL GARAGE
456	COMMERCIAL PARKING LOT OR STRUCTURE
460	COMMERCIAL THEATERS
461	COMMERCIAL DRIVE-IN THEATERS
462	GOLF RANGE OR MINIATURE COURSE
463	COMMERCIAL GOLF COURSE
464	COMMERCIAL BOWLING ALLEY
465	COMMERCIAL LODGE HALL OR AMUSEMENT PARK
466	COMMERCIAL AMUSEMENT PARK
467	COMMERCIAL HEALTH CLUB
468	COMMERCIAL ICE RINK
469	COMMERCIAL RIVERBOAT GAMING RESORT
480	COMMERCIAL WAREHOUSE
481	COMMERCIAL MINI-WAREHOUSE
482	COMMERCIAL TRUCK TERMINALS
490	COMMERCIAL MARINE SERVICE FACILITY
495	COMMERCIAL MARINA
496	COMMERCIAL MARINA - SMALL BOATS
498	COMMERCIAL BUILDING ON LEASED LAND
499	COMMERCIAL OTHER STRUCTURE
500	RESIDENTIAL VACANT PLATTED LOT
501	RESIDENTIAL VACANT UNPLATTED LAND OF 0-9.99 ACRES
502	RESIDENTIAL VACANT UNPLATTED LAND OF 10-19.99 ACRES
503	RESIDENTIAL VACANT UNPLATTED LAND OF 20-29.99 ACRES
504	RESIDENTIAL VACANT UNPLATTED LAND OF 30-39.99 ACRES

505	RESIDENTIAL VACANT UNPLATTED LAND OF 40 OR MORE ACRES
509	RESIDENTIAL PARCEL CLASSIFIED AS VACANT BUT IS PART OF THE SUPPORT LAND FOR ANOTHER PARCEL
510	RESIDENTIAL ONE FAMILY DWELLING ON A PLATTED LOT
511	RESIDENTIAL ONE FAMILY DWELLING ON UNPLATTED LAND OF 0-9.99 ACRES
512	RESIDENTIAL ONE FAMILY DWELLING ON UNPLATTED LAND OF 10-19.99 ACRES
513	RESIDENTIAL ONE FAMILY DWELLING ON UNPLATTED LAND OF 20-29.99 ACRES
514	RESIDENTIAL ONE FAMILY DWELLING ON UNPLATTED LAND OF 30-39.99 ACRES
515	RESIDENTIAL ONE FAMILY DWELLING ON UNPLATTED LAND OF 40 OR MORE ACRES
520	RESIDENTIAL TWO FAMILY DWELLING ON A PLATTED LOT
521	RESIDENTIAL TWO FAMILY DWELLING ON UNPLATTED LAND OF 0-9.99 ACRES
522	RESIDENTIAL TWO FAMILY DWELLING ON UNPLATTED LAND OF 10-19.99 ACRES
523	RESIDENTIAL TWO FAMILY DWELLING ON UNPLATTED LAND OF 20-29.99 ACRES
524	RESIDENTIAL TWO FAMILY DWELLING ON UNPLATTED LAND OF 30-39.99 ACRES
525	RESIDENTIAL TWO FAMILY DWELLING ON UNPLATTED LAND OF 40 OR MORE ACRES
530	RESIDENTIAL THREE FAMILY DWELLING ON A PLATTED LOT
531	RESIDENTIAL THREE FAMILY DWELLING ON UNPLATTED LAND OF 0-9.99 ACRES
532	RESIDENTIAL THREE FAMILY DWELLING ON UNPLATTED LAND OF 10-19.99 ACRES
533	RESIDENTIAL THREE FAMILY DWELLING ON UNPLATTED LAND OF 20-29.99 ACRES
534	RESIDENTIAL THREE FAMILY DWELLING ON UNPLATTED LAND OF 30-39.99 ACRES
535	RESIDENTIAL THREE FAMILY DWELLING ON UNPLATTED LAND OF 40 OR MORE ACRES
540	RESIDENTIAL MOBILE/MANUFACTURED HOME FAMILY DWELLING ON A PLATTED LOT
541	RESIDENTIAL MOBILE/MANUFACTURED HOME FAMILY DWELLING ON UNPLATTED LAND OF 0-9.99 ACRES
542	RESIDENTIAL MOBILE/MANUFACTURED HOME FAMILY DWELLING ON UNPLATTED LAND OF 10-19.99 ACRES
543	RESIDENTIAL MOBILE/MANUFACTURED HOME FAMILY DWELLING ON UNPLATTED LAND OF 20-29.99 ACRES
544	RESIDENTIAL MOBILE/MANUFACTURED HOME FAMILY DWELLING ON UNPLATTED LAND OF 30-39.99 ACRES
545	RESIDENTIAL MOBILE/MANUFACTURED HOME FAMILY DWELLING ON UNPLATTED LAND OF 40 OR MORE ACRES
550	RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON A PLATTED LOT
551	RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON UNPLATTED LAND OF 0-9.99 ACRES
552	RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON UNPLATTED LAND OF 10-19.99 ACRES
553	RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON UNPLATTED LAND OF 20-29.99 ACRES
554	RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON UNPLATTED LAND OF 30-39.99 ACRES
555	RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON UNPLATTED LAND OF 40 OR MORE ACRES
556	RESIDENTIAL CONDOMINIUMS
557	RESIDENTIAL CONDOMINIUMS COMMON AREAS
558	RESIDENTIAL CONDOMINIUMS MASTER CARD
590	RESIDENTIAL PP MOBILE HOME (PLAT)
591	RESIDENTIAL PP MOBILE HOME (NO PLAT)
598	RESIDENTIAL ON LEASED LAND
599	RESIDENTIAL OTHER STRUCTURES
600	EXEMPT PROPERTY OWNED BY THE UNITED STATES OF AMERICA
610	EXEMPT PROPERTY OWNED BY THE STATE OF INDIANA
620	EXEMPT PROPERTY OWNED BY A COUNTY
621	EXEMPT PROPERTY CERTIFIED FOR TREASURER'S SALE
622	EXEMPT PROPERTY HELD FOR RESALE

630	EXEMPT PROPERTY OWNED BY A TOWNSHIP
640	EXEMPT PROPERTY OWNED BY A MUNICIPALITY
645	EXEMPT PROPERTY OWNED BY A MUNICIPAL HOUSING AUTHORITY
650	EXEMPT PROPERTY OWNED BY A BOARD OF EDUCATION
660	EXEMPT PROPERTY OWNED BY A PARK DISTRICT
661	EXEMPT PROPERTY OWNED BY A CONSERVANCY DISTRICT
662	EXEMPT PROPERTY OWNED BY A SANITARY DISTRICT
665	EXEMPT PROPERTY OWNED BY A PUBLIC LIBRARY
669	OTHER EXEMPT PROPERTY OWNED BY A GOVERNMENTAL UNIT
670	EXEMPT PROPERTY OWNED BY A PRIVATE ACADEMY OR COLLEGE
680	EXEMPT PROPERTY OWNED BY A CHARITABLE ORG THAT IS GRANTED AN EXEMPTION
685	EXEMPT PROPERTY OWNED BY A RELIGIOUS ORG THAT IS GRANTED AN EXEMPTION
686	CHURCH, CHAPEL, MOSQUE, SYNAGOGUE, TABERNACLE, OR TEMPLE THAT IS GRANTED AN EXEMPTION
690	EXEMPT PROPERTY OWNED BY A CEMETERY ORG THAT IS GRANTED AN EXEMPTION
699	OTHER EXEMPT PROPERTY OWNED BY AN ORG THAT IS GRANTED AN EXEMPTION
800	LOCALLY ASSESSED VACANT UTILITY LAND-COMMERCIAL
805	LOCALLY ASSESSED VACANT UTILITY LAND-INDUSTRIAL
810	LOCALLY ASSESSED PROPERTY OWNED BY A BUS COMPANY-COMMERCIAL
811	STATE ASSESSED PROPERTY OWNED BY A BUS COMPANY
815	LOCALLY ASSESSED PROPERTY OWNED BY A BUS COMPANY-INDUSTRIAL
820	LOCALLY ASSESSED PROPERTY OWNED BY A LIGHT, HEAT, OR POWER COMPANY-COMMERCIAL
821	STATE ASSESSED PROPERTY OWNED BY A LIGHT, HEAT, OR POWER COMPANY THAT CONSTITUTES A PART OF ANY RIGHT-OF-WAY OF THE LIGHT, HEAT, OR POWER CO
825	LOCALLY ASSESSED PROPERTY OWNED BY A LIGHT, HEAT, OR POWER COMPANY-INDUSTRIAL
830	LOCALLY ASSESSED PROPERTY OWNED BY A PIPELINE COMPANY-COMMERCIAL
831	STATE ASSESSED PROPERTY OWNED BY A PIPELINE COMPANY THAT CONSTITUTES A PART OF ANY RIGHT-OF-WAY OF THE DISTRIBUTION SYSTEM
835	LOCALLY ASSESSED PROPERTY OWNED BY A PIPELINE COMPANY-INDUSTRIAL
840	LOCALLY ASSESSED PROPERTY OWNED BY A RAILROAD COMPANY-COMMERCIAL
841	STATE ASSESSED OPERATING PROPERTY OWNED BY A RAILROAD COMPANY
845	LOCALLY ASSESSED PROPERTY OWNED BY A RAILROAD COMPANY-INDUSTRIAL
850	LOCALLY ASSESSED PROPERTY OWNED BY A SEWAGE COMPANY-COMMERCIAL
851	STATE ASSESSED PROPERTY OWNED BY A SEWAGE COMPANY THAT CONSTITUTES A PART OF ANY RIGHT-OF-WAY OF THE COLLECTION SYSTEM
855	LOCALLY ASSESSED PROPERTY OWNED BY A SEWAGE COMPANY-INDUSTRIAL
860	LOCALLY ASSESSED PROPERTY OWNED BY A TELEPHONE, TELEGRAPH, OR CABLE COMPANY-COMMERCIAL
861	STATE ASSESSED PROPERTY OWNED BY A TELEPHONE, TELEGRAPH, OR CABLE COMPANY THAT CONSTITUTES A PART OF ANY RIGHT-OF-WAY OF THE DISTRIBUTION SYSTEM
865	LOCALLY ASSESSED PROPERTY OWNED BY A TELEPHONE, TELEGRAPH, OR CABLE COMPANY-INDUSTRIAL
870	LOCALLY ASSESSED PROPERTY OWNED BY A WATER DISTRIBUTION COMPANY-COMMERCIAL
871	STATE ASSESSED PROPERTY OWNED BY A WATER DISTRIBUTION COMPANY THAT CONSTITUTES A PART OF ANY RIGHT-OF-WAY OF THE DISTRIBUTION SYSTEM
875	LOCALLY ASSESSED PROPERTY OWNED BY A WATER DISTRIBUTION COMPANY-INDUSTRIAL

(c) Code List 2 – Street Codes

CODE	VALUE
A	PAVED

B	UNPAVED
C	PROPOSED

(d) Code List 3 – Neighborhood Type Codes

CODE	VALUE
A	IMPROVING
B	STATIC
C	DECLINING
D	BLIGHTED

(e) Code List 4 - Data Source

CODE	VALUE
O	OWNER
T	TENANT
E	ESITMATED
N	NOT ENTERED

(f) Code List 5 – Reason for Change Codes

CODE	VALUE
1	SPLIT
2	COMBINATION
3	RECLASSIFICATION OF USE
4	BOARD OR REVIEW DETERMINATION (FORM 130)
5	ERROR CORRECTION (FORM 133)
6	TAX BOARD DETERMINATION (FORM 131)
7	TAX COURT DETERMINATION
8	REVALUATION DUE TO FORM 134
9	GENERAL REVALUATION
10	GENERAL REVALUATION - INCOMPLETE STRUCTURE)
11	NEW CONSTRUCTION - INCOMPLETE STRUCTURE
12	NEW CONSTRUCTION - COMPLETE STRUCTURE
13	ADDITION TO EXISTING STRUCTURE
14	DESTROYED STRUCTURE
15	OMITTED OR UNDERVALUED PROPERTY
16	MINERAL CHANGES
17	MISCELLANEOUS
18	COUNTY EQUALIZATION
19	ANNUAL ADJUSTMENT
20	IBTR DETERMINATION (FORM 118)
21	INFORMAL

(g) Code List 6 - Land Type Codes

CODE	VALUE
1	COMMERCIAL / INDUSTRIAL LAND
2	CLASSIFIED LAND
3	UNDEVELOPED LAND
4	TILLABLE LAND
5	NONTILLABLE LAND

6	WOODLAND
7	OTHER FARMLAND
8	AGRICULTURAL SUPPORT LAND
9	HOMESITE
11	PRIMARY
12	SECONDARY
13	UNDEVELOPED USABLE
14	UNDEVELOPED UNUSABLE
21	CLASSIFIED FOREST
22	WILDLIFE HABITAT
23	RIPARIAN LAND
24	WINDBREAK
25	FILTER STRIP
26	CEMETERY LAND
41	FLOODED OCCASIONALLY
42	FLOODED SEVERELY
43	FARMED WETLANDS
71	FARM BUILDINGS
72	FARM POND
73	WETLANDS
81	LEGAL DITCH
82	PUBLIC ROAD/ROW
83	UTILITY TRANSMISSION TOWERS
91	RESIDENTIAL EXCESS ACREAGE
92	AGRICULTURAL EXCESS ACREAGE
F	FRONT LOT
GC	GOLF COURSE LAND
R	REAR LOT

(h) Code List 7 – Influence Factor Codes

CODE	VALUE
1	TOPOGRAPHY
2	UNDER IMPROVED
3	EXCESS FRONTAGE
4	SHAPE OR SIZE
5	MISIMPROVEMENT
6	RESTRICTIONS
7	TRAFFIC FLOW
8	VIEW
9	CORNER INFLUENCE

(i) Code List 8 – Occupancy Codes

CODE	VALUE
1	Single Family
2	Duplex
3	Triplex
4	4-6 Family
5	Mobile Home
6	Row-Type

(j) Code List 9 – Story Configuration Codes

CODE	VALUE
1	ENTER STORY HEIGHT
2	BI-LEVEL
3	TRI-LEVEL

(k) Code List 10 – Attic Codes

CODE	VALUE
0	None
1	Unfinished
2	1/2 Finished
3	3/4 Finished
4	Finished

(l) Code List 11 – Basement Codes

CODE	VALUE
0	None
1	1/4
2	1/2
3	3/4
4	Full

(m) Code List 12 - Crawl Space Codes

CODE	VALUE
0	None
1	1/4
2	1/2
3	3/4
4	Full

(n) Code List 13 – Roofing Codes

CODE	VALUE
1	Asphalt Shingles
2	Slate or Tile
3	Other
4	Metal

(o) Code List 15 – Heating Codes

CODE	VALUE
1	CENTRAL WARM AIR
2	HOT WATER OR STEAM
3	HEAT PUMP
4	OTHER
5	NO HEAT GRAVITY
6	NO HEAT WALL

7	NO HEAT SPACE
8	GEOTHERMAL OR SOLAR HEATING

(p) Code List 17 – Quality Grade and Design Factor Codes

CODE	VALUE
AAA	Quality Grade Factor 360%
AAA-1	Quality Grade Factor 330%
AA+2	Quality Grade Factor 300%
AA+1	Quality Grade Factor 270%
AA	Quality Grade Factor 240%
AA-1	Quality Grade Factor 220%
A+2	Quality Grade Factor 200%
A+1	Quality Grade Factor 180%
A	Quality Grade Factor 160%
A-1	Quality Grade Factor 150%
B+2	Quality Grade Factor 140%
B+1	Quality Grade Factor 130%
B	Quality Grade Factor 120%
B-1	Quality Grade Factor 115%
C+2	Quality Grade Factor 110%
C+1	Quality Grade Factor 105%
C	Quality Grade Factor 100%
C-1	Quality Grade Factor 95%
D+2	Quality Grade Factor 90%
D+1	Quality Grade Factor 85%
D	Quality Grade Factor 80%
D-1	Quality Grade Factor 70%
E+2	Quality Grade Factor 60%
E+1	Quality Grade Factor 50%
E	Quality Grade Factor 40%
E-1	Quality Grade Factor 30%

(q) Code List 18 - Construction Type Codes

CODE	VALUE
1	WOOD FRAME
1A	LIGHT CONSTRUCTION
1B	MEDIUM CONSTRUCTION
1C	HEAVY CONSTRUCTION
2	STUCCO
3	TILE
4	CONCRETE BLOCK
5	METAL
5A	METAL - SINGLE WALL
5B	METAL - DOUBLE WALL
5C	METAL - TRIPPLE WALL STEEL
6	CONCRETE
6A	LIGHT CONSTRUCTION
6B	HEAVY CONSTRUCTION
6C	4" CONCRETE
6D	6" CONCRETE

6E	8" CONCRETE
7	BRICK
8	STONE
9	FRAME W/MASONRY
10	ALUMINUM
11	WOOD SLAT
12	WELD WIRE
13	PLANK
14	BASK WEAVE
15	REDBOOD
16	OREOSOTED WOOD
17	FIBERGLASS
41A	4" CONCRETE BLOCK
41B	6" CONCRETE BLOCK
41C	8" CONCRETE BLOCK
42A	6X6 SOLAR SCREENING BLOCK
42B	8X8 SOLAR SCREENING BLOCK
42C	12X12 SOLAR SCREENING BLOCK
51A	PREFAB STEEL
51B	GUNTED STEEL
51C	7 GAUGE GALVANIZED STEEL
51D	8 GAUGE GALVANIZED STEEL
51E	9 GAUGE GALVANIZED STEEL
51F	10 GAUGE GALVANIZED STEEL
51G	GLASS LINED STEEL
51H	BOLTED STEEL
51I	WELDED STEEL
51J	1/4" STEEL PLATE
51K	3/8" STEEL PLATE
51L	1/2" STEEL PLATE
51M	PORCELAIN STEEL
51N	FIREPROOF STEEL
52	STEEL TUBULAR FRAME GLASS (GREENHOUSE)
53	CORRUGATED METAL
54	METAL GUARD RAIL
55A	40# RAILS
55B	60# RAILS
55C	80# RAILS
55D	100# RAILS
55E	115# RAILS
55F	130# RAILS
56	PIPE
61	SANDBASE PLASTIC LINER (POOL)
62	REINFORCED CONCRETE
63	CONCRETE STAVE
64	CONCRETE BARRIERS
71A	8" COMMON BRICK
71B	12" COMMON BRICK
72A	4" FACE BRICK
72B	8" FACE BRICK
72C	12" FACE BRICK
81	MACADAM

82	CRUSHED STONE
83	CLAY
84	SOD
85	ASPHALT
85A	HEAVY DUTY ASPHALT
85B	RUBBERIZED ASPHALT
86	EARTH
87	CINDER
88A	RESILIENT MATERIAL COLORED
88C	ARTIFICIAL RESILIENT MATERIAL
89	INSULATION MATERIAL
89A	CORK BOARD
89B	STYRENE
89C	FIBERGLASS BOARD
89D	FOAM GLASS BOARD
89E	MINERAL WOOL BATTS
89F	URETHANE
91A	1/6 MASONRY
92	2/6 MASONRY
93	3/6 MASONRY
94	4/6 MASONRY
95	5/6 MASONRY

(r) Code List 21A - Summary of Improvements (Residential and Agricultural Use Codes)

CODE	VALUE
ADDN	ADDITIONS
BATHSE	BATH HOUSE
BLMSILO	BUTLER LOW MOISTURE SILAGE SILO
BOATHSE	BOAT HOUSE
BSILO	BUNKER SILO
CARSHED	CAR SHED ENCLOSED
CARSHEDO	CAR SHED OPEN
CONCAPRN	CONCRETE APRON
CRIBFS	CORN CRIP FREE STANDING
CRIBOT	CORN CRIP DRIVE THROUGH
DETGAR	DETACHED GARAGE
DWELL	DWELLING
FLCNPY	FEED LOT CANOPY
FLCONC	FEED LOT CONCRETE FLAT WORK
GAZEBO	GAZEBO
GEO	GEO THERMAL HEAT
GRANARY	GRANARY
GRBIN	STEEL GRAIN BIN
GRNHSEAE	GREENHOUSE - ATTACHED 1 END
GRNHSEFS	GREENHOUSE - FREE STANDING
GRNHSELT	GREENHOUSE - LEAN-TO
HOG	HOG CONFINEMENT FACILITY
LEANTO	LEAN-TO
SLTRND	SLURRY TANK ROUND
MILKH	MILK HOUSE
MLKP	MILKING PARLOR

POOLAGC	ABOVE GROUND POOL CIRCULAR
POOLAGO	ABOVE GROUND POOL OVAL/RECTANGULAR
POOLENC1	POOL ENCLOSURE TYPE 1 (UNFINISHED)
POOLENC2	POOL ENCLOSURE TYPE 2 (SEMI-FINISHED)
POOLENC3	POOL ENCLOSURE TYPE 3 (FINISHED)
POTATO	POTATO STORAGE
POULTRY	POULTRY CONFINEMENT
POULTRYM	POULTRY HOUSE
QUONSET	QUONSET BUILDING
SILO	SILO
SLTAG	SLURRY TANK ABOVE GROUND
SLTRCT	SLURRY TANK RECTANGULAR
SOLAR	SOLAR HEAT
STABLE	STABLE
T1	TYPE 1 DAIRY BARN
T2	TYPE 2 BANK OR FLAT BARN
T31SO	TYPE 3 ONE SIDE OPEN
T34SO	TYPE 3 NO WALLS
T3AW	TYPE 3 POLE BARN ALL WALS
T3AWI	TYPE 3 ALL WALLS INSULATED
TENNIS	TENNIS COURT
TOBACCO	TOBACCO BARN
TSILO	TRENCH SILO
TURKEY	TURKEY BARNS
UTLSHED	UTILITY SHED
VEAL	VEAL CONFINEMENT FACILITY
WCRIB	WIRE CORN CRIB

(s) Code List 21B – Summary of Improvements (Commercial Industrial Use Codes)

CODE	VALUE
ANNEX	GRAIN ELEVATOR ANNEX
BIN	STEEL TANKS AND CORRUGATED METAL BINS
BINCYL	DRY STORAGE BIN - CYLINDRICAL TYPE
BINHOP	DRY STORAGE BIN - HOPPER TYPE
BLEACHER	BLEACHERS
BRIDGEHC	HIGHWAY BRIDGE - HIGH COST
BRIDGELC	HIGHWAY BRIDGE - LOW COST
BRIDGEMC	HIGHWAY BRIDGE - MEDIAN COST
BRIDGEP	PEDESTRIAN BRIDGE
BULKHEAD	BULKHEAD PILING
CARSELFA	CAR WASH - DO IT YOURSELF AVERAGE
CARSELFG	CAR WASH - DO IT YOURSELF GOOD
CARSELFL	CAR WASH - DO IT YOURSELF LOW COST
CARWASHA	CAR WASH BUILDING - AVERAGE
CARWASHG	CAR WASH BUILDING - GOOD
CARWASHL	CAR WASH BUILDING - LOW COST
CELLRND	CELLS, STEEL PILING, ROUND
CELLSQ	CELLS, STEEL PILING, SQ
CGRNHSE	COMMERCIAL GREENHOUSE
CHIMNEY	CHIMNEY
CHIMNEY2	CHIMNEY WITH 2 FLUES

COMCNPYA	COMM CANOPY - AVERAGE
COMCNPYG	COMM CANOPY - GOOD
COMCNPYH	COMM CANOPY - HIGH COST
COMCNPYL	COMM CANOPY - LOW COST
CONCAPPRN	CONCRETE APRON
CONCCLSD	CONCRETE CRIBBING - CLOSED
CONCOPEN	CONCRETE CRIBBING - OPEN
CONCRWLB	CONCRETE RETAINING WALL - LEVEL BACKFILL
CONCRWSS	CONCRETE RETAINING WALL - SLOPING SURCHARGE
CONCTANK	CONCRETE WATER TANK
DECK	DECK
DIKE	EARTH DIKE
DRIVEIN	DRIVE IN THEATRE
DRRANGE	DRIVING RANGE
ELEVtank	ELEVATED STEEL TANK
ENCLSTAD	ENCLOSED SPORTS STADIUM
EXECGOLF	EXECUTIVE COURSE
FENCECL	FENCING - CHAIN LINK
FENCEW	FENCING - WOOD
FUELTANK	FUEL OIL TANK
GOLFCRSE	GOLF COURSE
GRAINEL	GRAIN ELEVATORS
GUARD	GUARDRAILS
HGRAIN	HORIZONTAL GRAIN STORAGE
HSTANK	HORIZ BULK STORAGE TANK
INCINER	INCINERATOR
LAKE	GOLF COURSE LAKE
METCHIM	METAL CHIMNEY
MHPARK	MOBIL HOME PARK
MINGOLF	MINIATURE GOLF
MOOR3	MOORING CLUSTER, 3 PILES
MOOR5	MOORING CLUSTER, 5 PILES
MOOSTAD	MODERN TYPE PARKS
MUNPOOL	MUNICIPAL SWIMMING POOL
OILTANK	OIL TANK
OLKSTAD	OLD TYPE PARKS
PAR3GOLF	PAR 3 COURSE
PAVING	PAVING
PIPE	WELDED STEEL STANDPIPE
POOL	SWIMMING POOL
PRESTANK	WELD. STEEL PRESS. TANK
PTCHPUTT	PITCH AND PUTT COURSE
PTENNISD	PADDLE TENNIS COURTS - DELUXE
PTENNISS	PADDLE TENNIS COURTS - DSTANDARD
RAILROAD	RAILROAD SIDING
RCONCRW	CONCRETE RETAINING WALL - REINFORCED
RESERVOIR	RESERVOIR - SURFACE
RESTRM	REST ROOM
RESTROOM	CAR WASH RESTROOM FIXTURES
SBWALL	RETAINING WALL - STEEL BIN TYPE
SHBOARD	SHUFFLEBOARD COURTS
SILO1	TRENCH AND BUNKER SILO TYPE 1 (CONCRETE PANELS PRECAST WALL SUPPORTS

	SEALED, CONCRETE FLOOR)
SILO2	TRENCH AND BUNKER SILO TYPE 2 (POLES, BRACES, CONC. PANELS, CONC. FLOOR)
SILO3	TRENCH AND BUNKER SILO TYPE 3 (CANT. POLES, PLYWOOD OR TONGUE AND GROOVE WALLS, CONCRETE FLOOR)
SKYWAYHC	ENCLOSED WALKWAY - HIGH COST
SKYWAYLC	ENCLOSED WALKWAY - LOW COST
SKYWAYMC	ENCLOSED WALKWAY - MEDIAN COST
SLIP	SMALL BOAT MARINA
SSCBAV	SELF-SVC CASHIER BOOTH AVERAGE
SSCBGD	SELF-SVC CASHIER BOOTH GOOD
SSCBL	SELF-SVC CASHIER BOOTH LOW
STACK	BRICK OR CONCRETE STACK
STANDS	STANDS OVER DRESSING ROOM
STLSTACK	STEEL STACK
TENNISD	TENNIS COURTS - DELUXE
TENNISS	TENNIS COURTS - STANDARD
TOWER	TOWER
TRACK	RUNNING TRACK
TURF	ARTIFICIAL TURF
VSTANK	VERT. BULK STORAGE TANK
WADEPOOL	WADING POOL
WALLS	MASONRY WALLS
WHPOOL	WHIRLPOOL
WOODTANK	WOOD WATER STORAGE

(t) Code List 22 – Condition Codes

CODE	VALUE
AV	AVERAGE
EX	EXCELLENT
F	FAIR
G	GOOD
NV	NO VALUE
P	POOR
SV	SOUND VALUE
VG	VERY GOOD
VP	VERY POOR

(u) Code List 23 – Neighborhood Improvement Code

CODE	VALUE
AV	AVERAGE
EX	EXCELLENT
F	FAIR
G	GOOD
P	POOR
VG	VERY GOOD
VP	VERY POOR

(v) Code List 29 – Wall Type Codes

CODE	VALUE
1	CONCRETE BLOCK, STUCCO, TILE, WOOD, ALUMINUM, METAL SIDING, OR EQUAL
2	BRICK, STONE, CONCRETE, OR EQUAL
3	ALUMINUM, METAL, OR STEEL SIDING OR STEEL FRAMING
4	GUARD WALL, PARKING GARAGE

(w) Code List 30 – Frame Type Codes

CODE	VALUE
1	WOOD JOIST
2	FIRE RESISTANT
3	REINFORCED CONCRETE
4	FIREPROOF STEEL

(x) Code List 31 – Pricing Key Codes

CODE	VALUE
GCM____	GENERAL COMMERCIAL MERCANTILE (MODEL NUMBERS 1 - 47)
GCI____	GENERAL COMMERCIAL INDUSTRIAL (MODEL NUMBERS 1 - 33)
GCR____	GENERAL COMMERCIAL RESIDENTIAL (MODEL NUMBERS 1 - 15)
GCK____	GENERAL COMMERCIAL KIT (NO MODEL NUMBERS)

(y) Code List 32 – Commercial/Industrial Improvement Use Type Codes

CODE	VALUE
APART	APARTMENT
AUTOSERV	AUTO SERVICE
AUTOSHOW	AUTO SHOWROOM
BANK	BANK
BOWL	BOWLING ALLEY
CARWASH	CAR WASH AUTO
CLUB	COUNTRY CLUB
COMGAR	COMMERCIAL GARAGE
CONVMRKT	CONVENIENCE MARKET
DEPTSTOR	DEPARTMENT STORE
DINING	DINING / LOUNGE
DISCOUNT	DISCOUNT STORE
DRIVEIN	DRIVE-IN
FASTFOOD	FAST FOOD
FUNEHOME	FUNERAL HOME
GENOFF	GENERAL OFFICE
GENRET	GENERAL RETAIL
HANGAR	HANGAR
HEALTH	HEALTH CLUP
HMFG	HEAVY MANUFACTURING
HOSERV	HOTEL/MOTEL SERVICE
HOUNIT	HOTEL/MOTEL UNIT
HUTLSTOR	HEAVY UTILITY STORAGE
ICERINK	ICE RINK
INDOFF	INDUSTRIAL OFFICE
LFTMFG	LOFT MANUFACTURING
LFTWRHSE	LOFT WAREHOUSE

LMFG	LIGHT MANUFACTURING
LUTLSTOR	LIGHT UTILITY STORAGE
LWRHSE	LIGHT WAREHOUSE
MALLSHOP	MALL SHOPS
MEDOFF	MEDICAL OFFICE
MHPARK	MOBILE HOME PARK
MILLMFG	MILL MANUFACTURING
MWRHSE	MINI WAREHOUSE
NBHSHP	NEIGHBORHOOD SHOPPING CENTER
NURSHOME	NURSING HOME
PARKGAR	PARKING GARAGE
PARKING	PARKING
PWRPLANT	POWER GENERATING PLANT
REGSHOP	REGIONAL SHOPPING CENTER
RESDEV	RESEARCH / DEVELOPMENT
SABSMT	STAND ALONE BASEMENT
SERVICE	SERVICE STATION
SMSHOP	SMALL SHOP
SUPRMRKT	SUPER MARKET
THEATRE	THEATRE
TRCKBUNK	TRUCK TERMINAL BUNK ROOM
TRCKWARE	TRUCK TERMINAL WAREHOUSE
UTLSTOR	UTILITY / STORAGE
VACANT	VACANT OR ABANDONED

(z) Code List 33 – Hotel/Motel Configuration Codes

CODE	VALUE
ST	STRIP
BB	BACK TO BACK
CH	CENTER HALL

(aa) Code List 37 – Adjustment Codes (Deductions and Credits)

CODE	VALUE
1	MORTGAGE
2	HOMESTEAD CREDIT (STATE, COIT, CEDIT)
3	STANDARD DEDUCTION
4	OVER 65
5	BLIND
6	DISABLED
7	VET TOTAL DISABILITY
8	VET PARTIAL DISABILITY
9	VETERAN WORLD WAR 1
10	SPOUSE VETERAN WORLD WAR 1
11	REHABILITATED RESIDENTIAL PROPERTY
12	REHABILITATED PROPERTY
13	SOLAR ENERGY SYSTEMS/WIND POWER DEVICES
14	RESOURCE RECOVERY SYSTEMS
15	HYDROELECTRIC POWER OR GEOTHERMAL ENERGY HEATING OR COOLING DEVICE
16	REHABILITATION OR REDEVELOPMENT OF REAL PROPERTY IN ECONOMIC REVITALIZATION AREAS ABATEMENT

17	TIF EXEMPTION
18	PERSONAL PROPERTY SOLDIERS EXEMPTION
19	RESOURCE RECOVER/COAL OR OIL SHALE SYSTEM
20	ECONOMIC REVITALIZATION AREA-PERSONAL PROPERTY ABATEMENT
21	ENTERPRISE ZONE
22	TIF REPLACEMENT CREDIT
23	FERTILIZER DEDUCTION
24	PROPERTY TAX REPLACEMENT CREDIT (STATE)
25	GOVERNMENT-OWNED, NON-TAXABLE
26	EDUCATIONAL
27	LITERARY
28	SCIENTIFIC
29	RELIGIOUS
30	CHARITABLE
31	HOSPITAL
32	LOW INCOME RESIDENCE
33	INDUSTRIAL WASTE CONTROL FACILITY
34	POLLUTION CONTROL-PERSONAL PROPERTY
35	LAKE/RESERVOIR
36	LOW INCOME HOUSING
37	FINE ARTS-PERSONAL PROPERTY
38	FRATERNITY/SORORITY
39	SPECIFIED ORGANIZATION
40	INTERSTATE COMMERCE-PERSONAL PROPERTY
41	TRUCK CHASSIS
42	NON-RESIDENT AUTO DEALER
43	BUS CHASSIS
44	OTHER
45	CEMETERY
50	REAL INVESTMENT DEDUCTION
51	PP INVESTMENT DEDUCTION
52	UTILITY INVESTMENT DEDUCTION
53	REAL EZ INVESTMENT DEDUCTION
54	PERSONAL PROPERTY EZ INVESTMENT DEDUCTION
55	CIRCUIT BREAKER CREDIT (EXCEPT OVER 65 CREDIT)
56	OVER 65 CIRCUIT BREAKER CREDIT
57	CREDIT RESIDENTIAL CREDIT
58	LOIT HOMESTEAD CREDIT (HEA 1478-2007)
59	LOIT RESIDENTIAL CREDIT (HEA 1478-2007)
60	LOIT PTRC – ALL PROPERTY (HEA 1478-2007)

(bb) Code List 38 – Taxpayer Type Codes

CODE	VALUE
B	Business
I	Individual

(cc) Code List 45 – Grounds for Appeal Codes

CODE	VALUE
1	GRADE
2	AGE

3	CONDITION
4	PHYSICAL DESCRIPTION IMPROVEMENTS
5	OBSOLESCENCE
6	PHYSICAL DESCRIPTION LAND
7	INFLUENCE FACTOR

(dd) Code List 53 – Exempt Transaction Codes

CODE	VALUE
0	NONE - NOT AN EXEMPT TRANSACTION
1	SECURITY INTEREST DOCUMENT SUCH AS MORTGAGE OR TRUST DEED
2	LEASES THAT ARE FOR A TERM OF LESS THAN NINETY (90) YEARS
3	DOCUMENT FOR COMPULSORY TRANSACTIONS AS A RESULT OF FORECLOSURE OR EXPRESS THREAT OF FORECLOSURE, DIVORCE, COURT ORDER, CONDEMNATION OR PROBATE
4	TRANSFER TO A CHARITY
5	AGREEMENTS AND OTHER DOCUMENTS FOR MERGERS, CONSOLIDATIONS AND INCORPORATIONS INVOLVING SOLELY NONLISTED STOCK
6	QUITCLAIM DEEDS NOT SERVING AS A SOURCE OF TITLE
7	TRANSFER FOR NO CONSIDERATION OR GIFT
8	DOCUMENTS INVOLVING THE PARTITION OF LAND TENANTS IN COMMON, JOINT TENANTS OR TENANTS BY THE ENTIRETY
9	RE-RECORDING TO CORRECT PRIOR RECORDED DOCUMENT
10	RIGHT-OF-WAY GRANTS FOR NO CONSIDERATION
11	EASEMENTS WITH NO TRANSFER OF TITLE

(ee) Code List 56 – Deed Type Codes

CODE	VALUE
AD	ADMINISTRATOR'S DEED
AS	AFFIDAVIT OF SURVIVORSHIP
AU	AUDITOR'S DEED
CD	CORRECTIVE WARRANTY DEED
CM	COMMISSIONER'S DEED
CO	COURT ORDER
CT	CONTRACT SALE
CW	CORPORATE WARRANTY
DD	DEED OF DISTRIBUTION
DF	DEED IN LIEU OF FORECLOSURE
DM	DISSOLUTION OF MARRIAGE
EX	EXECUTOR'S DEED
GD	GUARDIAN'S DEED
IT	DEED IN TRUST
LW	LIMITED WARRANTY DEED
OD	ORDER OF DISTRIBUTION
PR	PERSONAL REPRESENTATIVE DEED
QC	QUIT CLAIM DEED
RD	RECEIVER'S DEED
SH	SHERIFF'S DEED
SW	SPECIAL WARRANTY
TD	TRUSTEE'S DEED
UM	U.S. MARSHALL'S DEED
WR	WARRANTY

XD	TAX DEED
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SECTION 7. (a) This SECTION supersedes [50 IAC 23-21-3](#).

(b) Code List 57 – Taxing Unit Type Codes

CODE	VALUE
0	STATE
1	COUNTY
2	TOWNSHIP
3	CITY/TOWN
4	SCHOOL
5	LIBRARY
6	SPECIAL UNIT
7	CONSERVANCY
8	TAX INCREMENT REPLACEMENT

SECTION 8. (a) This SECTION supersedes [50 IAC 23-22-3](#).

(b) Code List 58 – Property Class Type for Statistics Codes

CODE	VALUE
IMPRES	IMPROVED RESIDENTIAL
UNIRES	UNIMPROVED RESIDENTIAL
IMPCOM	IMPROVED COMMERCIAL
UNICOM	UNIMPROVED COMMERCIAL
IMPIND	IMPROVED INDUSTRIAL
UNIIND	UNIMPROVED INDUSTRIAL
AGLAND	AGRICULTURAL LAND
AGHMSTS	AGRICULTURAL HOMESITES

SECTION 9. (a) This SECTION supersedes [50 IAC 23-20-4\(h\)](#).

(b) HEADER RECORD (the first record in each file)

Column	Start	End	Length	Type	Comments/Format
Filename	1	18	18	A	Filename (e.g. "Filename: SALEDISC")
County Number	19	35	17	A	Constant value (e.g. "County Number: 23")
County Description	36	75	40	A	Constant value (e.g. "County Description: LAKE COUNTY ")
Location Cost Multiplier	76	84	9	A	Constant value (e.g. "LCM: 1.01")
File Format ID	85	105	21	A	Constant value of "File Format ID: 2004A This communicates the version of the structure used to create the data.
County Contact Name	106	145	40	A	Constant value (e.g. "County Contact Name: Robert Smith ")
County Contact Phone	146	185	40	A	Constant value (e.g. "County Contact Phone: 219-555-5555 ")
File create date	186	215	30	A	mm/dd/yyyy format (e.g. "File Create Date: 03/03/2003")
File create time	216	237	22	A	Constant value (e.g. "File Create Time: 1400")
Assessment Year	238	258	21	A	Constant value (e.g. "Assessment

					Year: 2002)
Pay Year	259	272	14	A	Constant value (e.g. "Pay Year: 2003")
Software Vendor Name	273	312	40	A	Constant value (e.g. "Software Vendor Name: ABC Vendor")
Software Package Name and Version	313	372	60	A	Constant value (e.g. "Software Package Name: ABC Assessor System Version 1.5)
Software Vendor Phone Number	373	420	48	A	Constant value (e.g. "Software Vendor Phone Number: 317-555-5555 ")
Software Vendor Email	421	468	48	A	Constant value (e.g. "Software Vendor Email: Help@ABCVendor.com ")
Transmission Description	469	568	100	A	Constant value (e.g. "Transmission Description: Preliminary Data Submission - Test ")

(c) SALES DISCLOSURE FILE (0, 1, or many records per parcel) - Filename = SALEDISC

Column	Start	End	Length	Type	Comments/Format
Parcel Number 1	1	25	25	A	Real properties must match the State 18-digit parcel number in the Real Property Parcel Data File. Personal properties must be unique within the county and match the Personal Property Data File. The first two digits must correspond with the county number.
Parcel 1 Acreage	26	32	7	A	Format 4.3
Parcel 1 Split (Y/N)	33	33	1	A	
Parcel Number 2	34	58	25	A	Real properties must match the State 18-digit parcel number in the Real Property Parcel Data File. Personal properties must be unique within the county and match the Personal Property Data File. The first two digits must correspond with the county number.
Parcel 2 Acreage	59	65	7	A	Format 4.3
Parcel 2 Split (Y/N)	66	66	1	A	
Parcel Number 3	67	91	25	A	Real properties must match the State 18-digit parcel number in the Real Property Parcel Data File. Personal properties must be unique within the county and match the Personal Property Data File. The first two digits must correspond with the county number.
Parcel 3 Acreage	92	98	7	A	Format 4.3
Parcel 3 Split (Y/N)	99	99	1	A	
Street Address of Property Transferred	100	139	40	A	
City of Property Transferred	140	169	30	A	
State of Property Transferred	170	171	2	A	
Zip Code of Property Transferred	172	181	10	A	Format xxxxx-xxxx
Tax Bill Street Address	182	221	40	A	
Tax Bill City	222	251	30	A	
Tax Bill State	252	253	2	A	

Tax Bill Zip Code	254	263	10	A	Format xxxxx-xxxx
Number of Parcels	264	266	3	N	
Adjacent Property Owner (Y/N)	267	267	1	A	
Vacant Land (Y/N)	268	268	1	A	
Exchange for Other Real Property ("Trade") (Y/N)	269	269	1	A	
Seller-provided Financing (Y/N)	270	270	1	A	
Seller Paid Points	271	282	12	N	
Change in use (Y/N)	283	283	1	A	
Existence of a Family or Business Relationship Between Buyer and Seller (Y/N)	284	284	1	A	
Land Contract (Y/N)	285	285	1	A	
Land Contract Date	286	295	10	A	Format mm/dd/yyyy
Personal Property Included in Transfer (Y/N)	296	296	1	A	
Amount of Personal Property Included in Transfer	297	308	12	N	
Buyer/Seller Significant Physical Changes to Property Between March 1 and Date of Sales (Y/N)	309	309	1	A	
Non-warranty deed (Y/N)	310	310	1	A	
Type of Deed (other than warranty)	311	312	2	A	
Partial Interest (Y/N)	313	313	1	A	
Security Interest (Y/N)	314	314	1	A	
Leases (Y/N)	315	315	1	A	
Foreclosure (Y/N)	316	316	1	A	
Mergers (Y/N)	317	317	1	A	
Quitclaim deeds (Y/N)	318	318	1	A	
Partition Documents (Y/N)	319	319	1	A	
Transfer to charity, NFP, government (Y/N)	320	320	1	A	
No/discount consideration (Y/N)	321	321	1	A	
Rerecording (Y/N)	322	322	1	A	
Easement/ROW (Y/N)	323	323	1	A	
Contract Date	324	333	10	A	Format mm/dd/yyyy
Total Sales Price	334	348	15	N	
Special Circumstances	349	848	500	A	
Name of Seller1	849	883	35	A	
Street Address of Seller1	884	923	40	A	
City of Seller1	924	953	30	A	
State of Seller1	954	955	2	A	
Zip Code of Seller1	956	965	10	A	Format xxxxx-xxxx
Name of Seller2	966	1000	35	A	
Street Address of Seller2	1001	1040	40	A	
City of Seller2	1041	1070	30	A	
State of Seller2	1071	1072	2	A	
Zip Code of Seller2	1073	1082	10	A	Format xxxxx-xxxx
Title Company Name	1083	1112	30	A	
Title Company Phone	1113	1124	12	A	Format xxx-xxx-xxxx
Name of Buyer 1	1125	1159	35	A	
Street Address of Buyer 1	1160	1199	40	A	
City of Buyer 1	1200	1229	30	A	
State of Buyer 1	1230	1231	2	A	

Zip Code of Buyer 1	1232	1241	10	A	Format xxxxx-xxxx
Buyer Primary Residence (Y/N)	1242	1242	1	A	
Name of Buyer 2	1243	1277	35	A	
Street Address of Buyer 2	1278	1317	40	A	
City of Buyer 2	1318	1347	30	A	
State of Buyer 2	1348	1349	2	A	
Zip Code of Buyer 2	1350	1359	10	A	Format xxxxx-xxxx
Telephone Number of Seller or Representative	1360	1371	12	A	Format xxx-xxx-xxxx
Telephone Number of Buyer or Representative	1372	1383	12	A	Format xxx-xxx-xxxx
Assessor Significant Changes (Y/N)	1384	1384	1	A	
AV - Land	1385	1399	15	N	
AV - Improvements	1400	1414	15	N	
AV - Total	1415	1429	15	N	
Neighborhood Code	1430	1441	12	A	
Property Class Code	1442	1444	3	A	
Taxing District	1445	1449	5	A	

(d) TRAILER RECORD (appears once per file)

Column	Start	End	Length	Type	Comments/Format
Record ID	1	10	10	A	Constant value of "TRAILER "
Total Record Count	11	30	20	N	Total number of records in the file excluding header and trailer records.

SECTION 10. (a) This SECTION supersedes [50 IAC 23-21-4](#).

(b) HEADER RECORD (the first record in each file)

Column	Start	End	Length	Type	Comments/Format
FileName	1	18	18	A	Filename (e.g. "FILENAME: TABRATES")
County Number	19	35	17	A	2 digit County Number (e.g. "County Number: 09")
County Description	36	75	40	A	County Name (e.g. "County Description: CASS COUNTY")
File Format ID	76	96	21	A	"File Format ID: 2006A"
County Contact Name	97	136	40	A	Name of person in county to contact regarding submittal (e.g. "County Contact Name Robert Smith")
County Contact Phone Number	137	176	40	A	Phone number of Contact person (e.g. "County Contact Phone: 555-555-5555")
File Create Date	177	206	30	A	mm/dd/yyyy format (e.g. "File Create Date: 03/03/2005")
File Create Time	207	228	22	A	e.g. "File Create Time: 1400"
Pay Year	229	242	14	A	e.g. "Pay Year: 2006"
Transmission Description	243	342	100	A	e.g. "Transmission Description: Preliminary Data Submission - Test"

(c) TAB TAX RATES (appears once per unit's fund/district combination) - Filename = TABRATES

Column	Start	End	Length	Type	Comments/Format
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County Code	1	3	2	A	2 digit County Code
Unit Type Code	4	4	1	A	1 digit Unit Type Code See Code List 57
Unit Code	5	8	4	A	4 digit Unit Code
Fund Code	9	12	4	A	4 digit Fund Code
State Tax District Code	13	17	5	A	Must be 5 digits (e.g.: 41026) The first 2 digits are the county number. Refer to the Certified Tax Rate Order
Tax Rate	18	23	6	N	Format 2.4 (e.g.: 010015; Implied 01.0015)

(d) TRAILER RECORD (the last record in each file)

Column	Start	End	Length	Type	Comments/Format
Record Id	1	10	10	A	Constant value of "TRAILER"
Total Record Count	11	30	20	N	Total Number of Records excluding Header & Trailer

SECTION 11. (a) This SECTION supersedes [50 IAC 23-21-5](#).

(b) HEADER RECORD (the first record in each file)

Column	Start	End	Length	Type	Comments/Format
FileName	1	18	18	A	Filename (e.g. "FILENAME: CERTDRATES")
County Number	19	35	17	A	2 digit County Number (e.g. "County Number: 09")
County Description	36	75	40	A	County Name (e.g. "County Description: CASS COUNTY")
File Format ID	76	96	21	A	"File Format ID: 2006A"
File Create Date	97	126	30	A	mm/dd/yyyy format (e.g. "File Create Date: 03/03/2005")
File Create Time	127	148	22	A	e.g. "File Create Time: 1400"
Pay Year	149	162	14	A	e.g. "Pay Year: 2006"
Transmission Description	163	262	100	A	e.g. "Transmission Description: Preliminary Data Submission - Test"

(c) TAX RATES (appears once per unit's fund/district combination) - Filename = CERTDRATES

Column	Start	End	Length	Type	Comments/Format
County Code	1	3	2	A	2 digit County Code
Unit Type Code	4	4	1	A	1 digit Unit Type Code See Code List 57
Unit Code	5	8	4	A	4 digit Unit Code
Fund Code	9	12	4	A	4 digit Fund Code
State Tax District Code	13	17	5	A	Must be 5 digits (e.g. 41026) The first 2 digits are the county number. Refer to the Certified Tax Rate Order
Tax Rate	18	23	6	N	Format 2.4 (e.g.: 010015; Implied 01.0015)

(d) ALL TAX & CREDIT RATES (appears once per unit's fund/district combination) - Filename = ALLCERTDRATES)

Column	Start	End	Length	Type	Comments/Format
County Code	1	3	2	A	2 digit County Code
State Tax District Code	4	8	5	A	Must be 5 digits (e.g. 41026) The first 2 digits are the county number. Refer to the Certified Tax Rate Order
Total Tax Rate	9	14	6	N	Format 2.4 (e.g.: 010015; Implied 01.0015)
SPTRC Real & Non-Business PP	15	20	6	N	
SPTRC Business PP	21	26	6	N	
State Homestead	27	32	6	N	
COIT Homestead	33	38	6	N	

(e) TRAILER RECORD (the last record in each file)

Column	Start	End	Length	Type	Comments/Format
Record Id	1	10	10	A	Constant value of "TRAILER"
Total Record Count	11	30	20	N	Total Number of Records excluding Header & Trailer

SECTION 12. (a) This SECTION supersedes [50 IAC 23-21-6](#).

(b) HEADER RECORD (the first record in each file)

Column	Start	End	Length	Type	Comments/Format
FileName	1	18	18	A	Filename (e.g. "FILENAME: UTILITYAV")
County Number	19	35	17	A	2 digit County Number (e.g. "County Number: 09")
County Description	36	75	40	A	County Name (e.g. "County Description: CASS COUNTY")
File Format ID	76	96	21	A	"File Format ID: 2006A"
File Create Date	97	126	30	A	mm/dd/yyyy format (e.g. File Create Date: 03/03/2005")
File Create Time	127	148	22	A	e.g. "File Create Time: 1400"
Pay Year	149	162	14	A	e.g. "Pay Year: 2006"
Transmission Description	163	262	100	A	e.g. "Transmission Description: Preliminary Data Submission - Test"

(c) STATE UTILITY ASSESSMENTS (appears once per Taxpayer/district combination) - Filename = UTILITYAV

Column	Start	End	Length	Type	Comments/Format
Tax Payer Name	1	41	40	A	Company/Organization Name
Contact Name	42	81	40	A	
Address	82	156	75	A	
City	157	186	30	A	
State	187	188	2	A	
Zip Code	189	198	10	A	Format XXXXX-XXXX
DLGF Taxing District	199	203	5	A	Must be 5 digits (e.g.: 41026) The first 2 digits are the county number. Refer to the Certified Tax Rate Order
Uncontested DLGF Distributable	204	215	12	N	
Contested DLGF Distributable	216	227	12	N	

(d) TRAILER RECORD (the last record in each file)

Column	Start	End	Length	Type	Comments/Format
Record Id	1	10	10	A	Constant value of "TRAILER"
Total Record Count	11	30	20	N	Total Number of Records excluding Header & Trailer

SECTION 13. (a) This SECTION supersedes [50 IAC 23-21-7](#).

(b) HEADER RECORD (the first record in each file)

Column	Start	End	Length	Type	Comments/Format
FileName	1	18	18	A	Filename (e.g. "FILENAME: RAILAV")
County Number	19	35	17	A	2 digit County Number (e.g. "County Number: 09")
County Description	36	75	40	A	County Name (e.g. "County Description: CASS COUNTY")
File Format ID	76	96	21	A	"File Format ID: 2006A"
File Create Date	97	126	30	A	mm/dd/yyyy format (e.g. File Create Date: 03/03/2005")
File Create Time	127	148	22	A	e.g. "File Create Time: 1400"
Pay Year	149	162	14	A	e.g. "Pay Year: 2006"
Transmission Description	163	262	100	A	e.g. "Transmission Description: Preliminary Data Submission - Test"

(c) STATE RAILROAD ASSESSMENTS (appears once per Taxpayer/district combination) - Filename = RAILAV

Column	Start	End	Length	Type	Comments/Format
Tax Payer Name	1	41	40	A	Company/Organization Name
Contact Name	42	81	40	A	
Address	82	156	75	A	
City	157	186	30	A	
State	187	188	2	A	
Zip Code	189	199	11	A	Format XXXXX-XXXX
Line Description	200	249	50	A	
DLGF Taxing District	250	254	5	A	Must be 5 digits (e.g.: 41026) The first 2 digits are the county number. Refer to the Certified Tax Rate Order
Track Value	255	266	12	N	
Personal Property AV	267	278	12	N	
Improvements	279	290	12	N	
Contested DLGF Distributable	291	302	12	N	

(d) TRAILER RECORD (the last record in each file)

Column	Start	End	Length	Type	Comments/Format
Record Id	1	10	10	A	Constant value of "TRAILER"
Total Record Count	11	30	20	N	Total Number of Records excluding Header & Trailer

SECTION 14. (a) This SECTION supersedes [50 IAC 23-22-4](#).

(b) HEADER RECORD (the first record in each file)

Column	Start	End	Length	Type	Comments/Format
Filename	1	21	21	A	Filename (e.g. "Filename: VALIDSales")
County number	22	38	17	A	Constant Value (e.g. "County Number: 23")
County Description	39	78	40	A	Constant Value (e.g. County Description: LAKE COUNTY")
File Format ID	79	99	21	A	Constant value of "File Format ID: 2006A"
County Contact Name	100	139	40	A	Constant value (e.g. "County Contact Name: Robert Smith")
County Contact Phone	140	179	40	A	Constant value (e.g. "County Contact Phone: 219-555-5555")
File Create Date	180	209	30	A	mm/dd/yyyy format (e.g. "File Create Date: 03/03/2003")
File Create Time	210	231	22	A	Constant value (e.g. "File Create Time: 1400")
Assessment Year	232	252	21	A	Constant value (e.g. "Assessment Year: 2002")
Pay Year	253	266	14	A	Constant value (e.g. "Pay Year: 2003")
Name of Vendor Performing Ratio Study	267	306	40	A	Constant value (e.g. "Vendor Name: ABC Vendor")
Software Vendor Phone Number	307	331	25	A	Constant value (e.g. "Vendor Phone: 317-555-555")
Software Vendor Email	332	356	25	A	Constant value (e.g. "Vendor Email: Help@ABCVendor.com")
Transmission Description	357	456	100	A	Constant value (e.g. "Transmission Description: Preliminary Data Submission – Test")

(c) VALID SALES FILE (0, 1, or many records) - Filename = VALIDSales

Column	Start	End	Length	Type	Comments/Format
Parcel Number	1	25	25	A	Real properties must match the State 18-digit parcel number in the Real Property Parcel Data File. Personal properties must be unique within the county and match the Personal Property Data File. The first two digits must correspond with the county number.
GIS Parcel Number	26	50	25	A	This is the State Standard Parcel Number
AV - Land	51	62	12	N	
AV - Improvements	63	74	12	N	
AV - Total	75	86	12	N	
Date of Sale	87	96	10	A	Format mm/dd/yyyy
Net Sales Price	97	111	15	N	
Township Number	112	115	4	A	
DLGF Taxing District Number	116	118	3	A	
Neighborhood Code	119	130	12	A	
Property Class Code	131	133	3	A	Refer to Code List 1
Assessment to Sales Ratio	134	138	5	A	

(d) RATIO STUDY STATISTICS FILE (one record per class, per township) - Filename = STATISTICS

Column	Start	End	Length	Type	Comments/Format
Township Number	1	4	4	A	
Property Class for Stats	5	7	3	A	Refer to Code List 58
Mean Assessment Ratio	8	12	5	N	Expressed as a decimal carried to 4 decimal places (e.g. "0.9852" or "1.0243")
Weighted Mean Assessment Ratio	13	17	5	N	Expressed as a decimal carried to 4 decimal places (e.g. "0.9852" or "1.0243")
Median Assessment Ratio	18	22	5	N	Expressed as a decimal carried to 4 decimal places (e.g. "0.9852" or "1.0243")
Coefficient of Dispersion about the Median	23	27	5	N	Expressed as a decimal carried to 4 decimal places (e.g. "0.1533")
Price-Related Differential	28	32	5	N	Expressed as a decimal carried to 4 decimal places (e.g. "1.0324")

(e) TRAILER RECORD (the last record in each file)

Column	Start	End	Length	Type	Comments/Format
Record Id	1	10	10	A	Constant value of "TRAILER"
Total Record Count	11	30	20	N	Total Number of Records excluding header and trailer records.

SECTION 15. This document takes effect upon filing with the publisher. This document applies to data sets for 2007 pay 2008 and forward. The sections of [50 IAC 23](#) not affected by this document apply to data sets for 2009 pay 2010.

SECTION 16. This document expires on the earlier of the following:

- (1) The date that the department of local government finance adopts another emergency rule under P.L.146-2008 (HEA 1001-2008), SECTION 866, or a rule under [IC 4-22-2](#) that amends, repeals, or otherwise supersedes this document.
- (2) July 1, 2009.

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