
STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



INDIANA GOVERNMENT CENTER NORTH
100 NORTH SENATE AVENUE N1058(B)
INDIANAPOLIS, IN 46204
PHONE (317) 232-3777
FAX (317) 974-1629

TO: County Auditors and Vendors

FROM: Geoff Kuester, Director of Data Analysis
Jim Landers, Director of Fiscal and Management Analysis, Legislative Services Agency

SUBJECT: Update to 50 IAC 26 Code List 37 – Adjustment Codes

DATE: December 11, 2017

The purpose of this memorandum is to inform county auditors and vendors about updates to Code List 37 – Adjustment Codes (Deductions, Exemptions, and Credits), as referenced in 50 IAC 26 and defined in the Property Tax Management System Code List Manual.

Under 50 IAC 26-20-3, the Department of Local Government Finance (“Department”) and Legislative Services Agency (“LSA”) jointly manage code lists for required data submissions. Effective December 11, 2017, the following entries are added to Code List 37 and should be used beginning with the Pay 2018 data submission:

Code 83 – LIT PTRC – All Property
Code 84 – Land Bank Deduction
Code 85 - Medical Providers of Underserved Areas Exemption

Furthermore, as a result of statutory changes from the 2017 legislative session, the following codes pertaining to two of the LIT PTRC categories are no longer valid after the Pay 2017 data submission and therefore, should not be used with the Pay 2018 data submission and beyond:

Code 81 – LIT PTRC – Residential Property that Would Qualify for a Homestead
Code 82 – LIT PTRC – Rental Property

Finally, the following information pertains to future data submissions starting with Pay 2019. In order for the Department and LSA to delineate their analysis on certain abatements, deductions, and exemptions that are either being currently combined within a particular code on Code List 37 or are simply being listed under the “Code 44 – Other,” the following entries are added to Code List 37 and should be used beginning with the Pay 2019 data submission:

Code 86 – Solar Energy Heating or Cooling System Deduction
Code 87 – Wind Power Device Deduction
Code 88 - Solar Power Device Deduction
Code 89 – Hydro-Electric Power Device Deduction

- Code 90 – Geothermal Energy Heating or Cooling Device Deduction
- Code 91 – Economic Revitalization Area Deduction for Real Property in a *Residentially Distressed Area*
- Code 92 – Infrastructure Development Zone Exemption
- Code 93 – Purchases of Investment Property by Manufacturers of Recycled Components Deduction
- Code 94 – Brownfield Revitalization Zone Deduction

As a result of the creation of these new codes, the following codes that have been used to capture certain deduction information are no longer valid after the Pay 2018 data submission and therefore, should not be used with the Pay 2019 data submission and beyond:

- Code 13 – Solar Energy Systems/Wind Power Devices
- Code 15 – Hydroelectric Power or Geothermal Energy Heating or Cooling Device

The revised Code List 37 is listed below. If you have any questions, please contact Director of Data Analysis Geoff Kuester at gkuester@dlgf.in.gov or by phone at (317) 233-8347.

Code List 37 – Adjustment Codes (Deductions, Exemptions, and Credits)

Applied to the following fields for data submission to the Department and LSA:
 ADJMETS table Adjustment Code field
 ALLCERRATE table Rate Type Code field

CODE	VALUE	NOT VALID AFTER PAY 200X
01	MORTGAGE	
02	HOMESTEAD CREDIT (STATE, COIT, CEDIT)	2016
03	STANDARD DEDUCTION	
04	OVER 65	
05	BLIND	
06	DISABLED	
07	VET TOTAL DISABILITY	
08	VET PARTIAL DISABILITY	
09	VETERAN WORLD WAR 1	2016
10	SPOUSE VETERAN WORLD WAR 1	
11	REHABILITATED RESIDENTIAL PROPERTY	
12	REHABILITATED PROPERTY	
13	SOLAR ENERGY SYSTEMS/WIND POWER DEVICES	2018
14	RESOURCE RECOVERY SYSTEMS	
15	HYDROELECTRIC POWER OR GEOTHERMAL ENERGY HEATING OR COOLING DEVICE	2018

CODE	VALUE	NOT VALID AFTER PAY 200X
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	2007
22	TIF REPLACEMENT CREDIT	2008
23	FERTILIZER DEDUCTION	
24	PROPERTY TAX REPLACEMENT CREDIT (STATE)	2008
25	GOVERNMENT-OWNED, NON-TAXABLE	2008
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	2008
41	TRUCK CHASSIS	2008
42	NON-RESIDENT AUTO DEALER	2008
43	BUS CHASSIS	2008
44	OTHER	
45	CEMETERY	
50	REAL INVESTMENT DEDUCTION	2010
51	PP INVESTMENT DEDUCTION	2010
52	UTILITY INVESTMENT DEDUCTION	2010
53	REAL EZ INVESTMENT DEDUCTION	

CODE	VALUE	NOT VALID AFTER PAY 200X
54	PERSONAL PROPERTY EZ INVESTMENT DEDUCTION	
55	CIRCUIT BREAKER CREDIT (EXCEPT OVER 65 CREDIT)	2007
56	OVER 65 CIRCUIT BREAKER CREDIT	
57	CREDIT RESIDENTIAL CREDIT	2016
58	LOIT HOMESTEAD CREDIT (HEA 1478-2007)	2016
59	LOIT RESIDENTIAL CREDIT (HEA 1478-2007)	2016
60	LOIT PTRC – ALL PROPERTY (HEA 1478-2007)	2016
61	CIRCUIT BREAKER CREDIT – HOMESTEAD RESIDENTIAL	
62	CIRCUIT BREAKER CREDIT – NON-HOMESTEAD RESIDENTIAL	
63	CIRCUIT BREAKER CREDIT – OTHER REAL AND PERSONAL PROPERTY	
64	SUPPLEMENTAL STANDARD DEDUCTION	
65	MODEL HOME DEDUCTION	
66	CERTIFIED TECHNOLOGY PARK DEDUCTION	
67	RESIDENCE IN INVENTORY	
68	SEMINARY FUND CREDIT (VANDERBURGH COUNTY ONLY)	
69	HERITAGE BARN DEDUCTION	
70	EARLY CHILDHOOD EDUCATION SERVICES EXEMPTION	
71	COMMON AREAS EXEMPTION	
72	BASEMENTS IN SPECIAL FLOOD HAZARD AREAS EXEMPTION	
73	EXEMPTION FOR MIXED-USE, GOVERNMENT-OWNED PROPERTY (GOVERNMENT PORTION ONLY)	
74	EXEMPTION FOR MIXED-USE, PRIVATELY-OWNED PROPERTY (GOVERNMENT PORTION ONLY)	
75	HOMEOWNERS ASSOCIATION PERSONAL PROPERTY EXEMPTION	
76	VETERAN HOMESTEAD GRANTED BY A NOT-FOR-PROFIT DEDUCTION	
77	LIT PTRC – 1% AV	
78	LIT PTRC – 2% AV	
79	LIT PTRC – 3% AV	
80	LIT PTRC – RESIDENTIAL PROPERTY	

CODE	VALUE	NOT VALID AFTER PAY 200X
81	LIT PTRC – RESIDENTIAL PROPERTY THAT WOULD QUALIFY FOR A HOMESTEAD	2017
82	LIT PTRC – RENTAL PROPERTY	2017
83	LIT PTRC – ALL PROPERTY	
84	LAND BANK DEDUCTION	
85	MEDICAL PROVIDERS OF UNDERSERVED AREAS EXEMPTION	
86	SOLAR ENERGY HEATING OR COOLING SYSTEM DEDUCTION	
87	WIND POWER DEVICE DEDUCTION	
88	SOLAR POWER DEVICE DEDUCTION	
89	HYDRO-ELECTRIC POWER DEVICE DEDUCTION	
90	GEOHERMAL ENERGY HEATING OR COOLING DEVICE DEDUCTION	
91	ECONOMIC REVITALIZATION AREA DEDUCTION FOR REAL PROPERTY IN A <i>RESIDENTIALLY DISTRESSED AREA</i>	
92	INFRASTRUCTURE DEVELOPMENT ZONE EXEMPTION	
93	PURCHASES OF INVESTMENT PROPERTY BY MANUFACTURERS OF RECYCLED COMPONENTS DEDUCTION	
94	BROWNFIELD REVITALIZATION ZONE DEDUCTION	