
STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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TO: County Assessors and Vendors

FROM: Josh Jacoboski, Director of Data Analysis & Information Systems
Jessica Harmon, Director of Fiscal and Management Analysis, Legislative Services Agency

RE: Update to 50 IAC 26 Code Lists

DATE: March 16, 2023

The purpose of this memorandum is to inform county assessors and property tax management system software vendors about updates to the following code lists as referenced in 50 IAC 26 and defined in the Property Tax Management System Code List Manual: Code List 6 - Land Type Codes and Code List 63 – Return Type Codes.

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 March 16, 2023, the entries that are bolded and highlighted in the tables below are to be added to the respective code lists.

Please note that due to the deadline for county assessors to submit their 2022 Pay 2023 real and personal property data files having already passed, the new entries added to Code List 6 and Code List 63 will not pertain to the 2022 Pay 2023 real and personal property data submission. Instead, the new entries will pertain to the real and personal property data submissions for the 2023 Pay 2024 cycle and going forward.

PERSONAL PROPERTY FILE

The Exempt Non-Filer return type code, which is being added to Code List 63, will go into effect starting with personal property tax returns filed in 2023. This new return type code (“E”) should be selected for all taxpayers who previously filed a personal property return claiming the exemption and who continues to qualify for the exemption. Under Senate Enrolled Act 382-2022, these taxpayers claiming the exemption are no longer required to file a personal property return claiming the exemption, as long as they still qualify for the exemption.

In addition to selecting return type code E, assessing officials should also enter “BPEX” in the Form Type data field for personal property taxpayers that are no longer required to file.

If you have any questions pertaining to these updates, please contact Director of Data Analysis & Information Systems Josh Jacoboski at jjacoboski@dlgf.in.gov or (317) 234-8274.

Code List 6 - Land Type Codes

Applied to the following field for data submission to the Department and LSA:

PARCEL table AV – Farmland field, AV – Classified Land field, AV – Homesite field
 LAND table Land/Lot Type Code field

CODE	VALUE
01	COMMERCIAL / INDUSTRIAL LAND
02	CLASSIFIED LAND
03	UNDEVELOPED LAND
04	TILLABLE LAND
05	NONTILLABLE LAND
06	WOODLAND
07	OTHER FARMLAND
08	AGRICULTURAL SUPPORT LAND
09	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
84	LAND UNDERNEATH THE FIXED PROPERTY OF A UTILITY GRADE SOLAR ENERGY INSTALLATION FACILITY
91	RESIDENTIAL EXCESS ACREAGE
92	AGRICULTURAL EXCESS ACREAGE
F	FRONT LOT
GC	GOLF COURSE LAND
MR	MINERAL RIGHTS
R	REAR LOT

Code List 63 – Return Type Code

Applied to the following field for data submission to the Department and LSA:

PERSPROP table Return Type Code field

CODE	VALUE
O	ORIGINAL RETURN
F	FORCED ASSESSMENT RETURN
A	AMENDED RETURN
E	EXEMPT NON-FILER