
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: June 12, 2025

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 1 – Property Class Codes, Code List 37 – Adjustment Codes (Deductions, Exemptions, and Credits), 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 June 12, 2025, 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 2024 Pay 2025 real and personal property data files having already passed, the new entries added to Code List 1, Code List 37, and Code List 63 will not pertain to the 2024 Pay 2025 real and personal property data submission. Instead, the new entries will pertain to the real and personal property data submissions for the 2025 Pay 2026 cycle and going forward.

Contact Information

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 1 – Property Class Codes

Applied to the following fields for data submission to the DLGF and LSA:

PARCEL table Property Class Code field

SALEPARCEL table P2_6_Prop_Class_Code field

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 QUARRIES
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 CAMPGROUNDS

CODE	VALUE
419	COMMERCIAL OTHER HOUSING
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

CODE	VALUE
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

CODE	VALUE
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
823	INDIANA MUNICIPAL POWER AGENCY PILOT
825	LOCALLY ASSESSED PROPERTY OWNED BY A LIGHT, HEAT, OR POWER COMPANY-INDUSTRIAL
830	LOCALLY ASSESSED PROPERTY OWNED BY A PIPELINE COMPANY-COMMERCIAL

CODE	VALUE
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

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

Applied to the following fields for data submission to DLGF and LSA:

ADJMENTS table Adjustment Code field
 ALLCERRATE table Rate Type Code field

CODE	VALUE	STATUTE	NOT VALID AFTER PAY 200X
01	MORTGAGE		2023
02	HOMESTEAD CREDIT (STATE, COIT, CEDIT)		2016
03	STANDARD DEDUCTION	6-1.1-12-37	2030
04	OVER 65	6-1.1-12-9, 10.1	2025
05	BLIND	6-1.1-12-11, 12	2025
06	DISABLED	6-1.1-12-11, 12	2025
07	VET TOTAL DISABILITY	6-1.1-12-14, 15	
08	VET PARTIAL DISABILITY	6-1.1-12-13, 15	
09	VETERAN WORLD WAR I		2016
10	SPOUSE VETERAN WORLD WAR I	6-1.1-12-16, 17	2025
11	REHABILITATED RESIDENTIAL PROPERTY	6-1.1-12-18	2025
12	REHABILITATED PROPERTY	6-1.1-12-22	
13	SOLAR ENERGY SYSTEMS/WIND POWER DEVICES		2018
14	RESOURCE RECOVERY SYSTEMS	6-1.1-12-28.5	2025
15	HYDROELECTRIC POWER OR GEOTHERMAL ENERGY HEATING OR COOLING DEVICE		2018
16	REHABILITATION OR REDEVELOPMENT OF REAL PROPERTY IN ECONOMIC REVITALIZATION AREAS ABATEMENT	6-1.1-12.1	
17	TIF EXEMPTION	36-7-14-37	
18	PERSONAL PROPERTY SOLDIERS EXEMPTION	6-1.1-10-17	
19	RESOURCE RECOVERY/COAL OR OIL SHALE SYSTEM	6-1.1-12-28.5	
20	ECONOMIC REVITALIZATION AREA-PERSONAL PROPERTY ABATEMENT	6-1.1-12.1-4.5	
21	ENTERPRISE ZONE		2007
22	TIF REPLACEMENT CREDIT		2008
23	FERTILIZER DEDUCTION	6-1.1-12-38	2025
24	PROPERTY TAX REPLACEMENT CREDIT (STATE)		2008
25	GOVERNMENT-OWNED, NON-TAXABLE		2008
26	EDUCATIONAL	6-1.1-10-16	
27	LITERARY	6-1.1-10-16	
28	SCIENTIFIC	6-1.1-10-16	
29	RELIGIOUS	6-1.1-10-16	
30	CHARITABLE	6-1.1-10-16	
31	HOSPITAL	6-1.1-10-18.5	
32	LOW INCOME RESIDENCE	6-1.1-10-16	
33	INDUSTRIAL WASTE CONTROL FACILITY	6-1.1-10-9	
34	POLLUTION CONTROL-PERSONAL PROPERTY	6-1.1-10-12	
35	LAKE/RESERVOIR	6-1.1-10-16.5	
36	LOW INCOME HOUSING	6-1.1-10-16.7	
37	FINE ARTS-PERSONAL PROPERTY	6-1.1-10-18	
38	FRATERNITY/SORORITY	6-1.1-10-24	

CODE	VALUE	STATUTE	NOT VALID AFTER PAY 200X
39	SPECIFIED ORGANIZATION	6-1.1-10-25	
40	INTERSTATE COMMERCE-PERSONAL PROPERTY		2008
41	TRUCK CHASSIS		2008
42	NON-RESIDENT AUTO DEALER		2008
43	BUS CHASSIS		2008
44	OTHER		
45	CEMETERY	6-1.1-10-27	
46	SUPPLEMENTAL HOMESTEAD CREDIT	6-1.1-20.6-7.7	
47	OVER 65 CREDIT	6-1.1-51.3-1	
48	BLIND/DISABLED CREDIT	6-1.1-51.3-2	
49	COMMUNITY LAND TRUST CREDIT	6-1.1-50.1	
50	REAL INVESTMENT DEDUCTION		2010
51	PP INVESTMENT DEDUCTION		2010
52	UTILITY INVESTMENT DEDUCTION		2010
53	REAL EZ INVESTMENT DEDUCTION	6-1.1-45-9	
54	PERSONAL PROPERTY EZ INVESTMENT DEDUCTION	6-1.1-45-9	
55	CIRCUIT BREAKER CREDIT (EXCEPT OVER 65 CREDIT)		2007
56	OVER 65 CIRCUIT BREAKER CREDIT	6-1.1-20.6-8.5	
57	CEDIT 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	6-1.1-20.6-7.5	
62	CIRCUIT BREAKER CREDIT – NON-HOMESTEAD RESIDENTIAL	6-1.1-20.6-7.5	
63	CIRCUIT BREAKER CREDIT – OTHER REAL AND PERSONAL PROPERTY	6-1.1-20.6-7.5	
64	SUPPLEMENTAL STANDARD DEDUCTION	6-1.1-12-37.5	
65	MODEL HOME DEDUCTION	6-1.1-12.6	
66	CERTIFIED TECHNOLOGY PARK DEDUCTION	6-1.1-12.7	
67	RESIDENCE IN INVENTORY	6-1.1-12.8	
68	SEMINARY FUND CREDIT (VANDERBURGH COUNTY ONLY)	20-42-3	
69	HERITAGE BARN DEDUCTION	6-1.1-12-26.2	
70	EARLY CHILDHOOD EDUCATION SERVICES EXEMPTION	6-1.1-10-16	
71	COMMON AREAS EXEMPTION	6-1.1-10-37.5	
72	BASEMENTS IN SPECIAL FLOOD HAZARD AREAS EXEMPTION	6-1.1-10-16.8	
73	EXEMPTION FOR MIXED-USE, GOVERNMENT-OWNED PROPERTY (GOVERNMENT PORTION ONLY)	6-1.1-10	
74	EXEMPTION FOR MIXED-USE, PRIVATELY-OWNED PROPERTY (GOVERNMENT PORTION ONLY)	6-1.1-10	
75	HOMEOWNERS ASSOCIATION PERSONAL PROPERTY EXEMPTION	6-1.1-10-37.8	
76	VETERAN HOMESTEAD GRANTED BY A NOT-FOR-PROFIT DEDUCTION	6-1.1-12-14.5	
77	LIT PTRC – 1% AV	6-3.6-5-6	
78	LIT PTRC – 2% AV	6-3.6-5-6	

CODE	VALUE	STATUTE	NOT VALID AFTER PAY 200X
79	LIT PTRC – 3% AV	6-3.6-5-6	
80	LIT PTRC – RESIDENTIAL PROPERTY	6-3.6-5-6	
81	<i>LIT PTRC – RESIDENTIAL PROPERTY THAT WOULD QUALIFY FOR A HOMESTEAD</i>		2017
82	<i>LIT PTRC – RENTAL PROPERTY</i>		2017
83	LIT PTRC – ALL PROPERTY	6-3.6-5-6	
84	LAND BANK DEDUCTION	6-1.1-46	
85	MEDICAL PROVIDERS OF UNDERSERVED AREAS EXEMPTION	6-1.1-10-47	
86	SOLAR ENERGY HEATING OR COOLING SYSTEM DEDUCTION	6-1.1-12-26	2025
87	WIND POWER DEVICE DEDUCTION	6-1.1-12-29	2025
88	SOLAR POWER DEVICE DEDUCTION	6-1.1-12-26.1	2025
89	HYDRO-ELECTRIC POWER DEVICE DEDUCTION	6-1.1-12-33	2025
90	GEOTHERMAL ENERGY HEATING OR COOLING DEVICE DEDUCTION	6-1.1-12-34	2025
91	ECONOMIC REVITALIZATION AREA DEDUCTION FOR REAL PROPERTY IN A <i>RESIDENTIALLY DISTRESSED AREA</i>	6-1.1-12.1-2, 4.1	
92	INFRASTRUCTURE DEVELOPMENT ZONE EXEMPTION	6-1.1-12.5	
93	<i>PURCHASES OF INVESTMENT PROPERTY BY MANUFACTURERS OF RECYCLED COMPONENTS DEDUCTION</i>		2020
94	BROWNFIELD REVITALIZATION ZONE DEDUCTION	6-1.1-42-26	
95	URBAN AGRICULTURAL ZONE (UAZ) EXEMPTION	6-1.1-48	
96	COUNTY OPTION CIRCUIT BREAKER TAX CREDIT	6-1.1-49	
97	DATA CENTER PROPERTY TAX EXEMPTION	6-1.1-10-44	
98	2% PROPERTY DEDUCTION	6-1.1-12-47	
99	EMPLOYER PROVIDED CHILD CARE EXEMPTION	6-1.1-10-51	

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
C	CHARITABLE/EDUCATIONAL/RELIGIOUS/OTHER EXEMPT NON-FILER