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# STATE OF INDIANA

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DEPT OF LOCAL GOVERNMENT FINANCE  
DATA ANALYSIS DIVISION



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**TO:** County Assessors and Vendors

**FROM:** James Johnson, Director of Data Analysis

**RE:** Personal Property Data Submissions and Data Compliance: North American Industry Classification System (NAICS) code list

**DATE:** May 16, 2018

The purpose of this memorandum is to inform county assessors and vendors about the North American Industry Classification System (“NAICS”) codes that will be used for the PERSPROP file with the 2018 Pay 2019 personal property data submissions. The PERSPROP file requires a Principal Business Activity Code, which 50 IAC 26-20-5 identifies as being the six digit North American Industry Classification System (“NAICS”) code.

In 2017, the Census Department updated the NAICS code list, which can be found at: <https://www.census.gov/cgi-bin/sssd/naics/naicsrch?chart=2017>.

Additionally, the updated 2017 list can be downloaded at <https://www.census.gov/eos/www/naics/downloadables/downloadables.html>.

Starting with the 2018 Pay 2019 data submissions, the Department of Local Government Finance (“Department”) and Legislative Services Agency (“LSA”) ask that counties transition to the use of the 2017 NAICS code list. During the review of the 2017 Pay 2018 personal property data submissions, the Department and LSA allowed for the use of items from the both the 2012 and 2017 NAICS code list. The Department will continue this allowance for one more compliance review cycle with the 2018 Pay 2019 personal property data submission.

Please note that starting with the review of the 2019 Pay 2020 personal property data submission in Fall 2019, use of codes included in the 2012 NAICS code list, but removed in the 2017 revision, will result in a rejection of the PERSPROP file and the issuance of a “non compliant” status for a county’s personal property data submission. For those taxpayers who have already filed their Pay 2019 personal property return, the Department would encourage the county assessors to verify that the NAICS code listed on the return corresponds to a valid entry on the 2017 NAICS code list.

As a reminder, the 2018 Pay 2019 personal property data submission, which includes the PERSPROP, POOLDATA, and APPEALPP files, is due by August 31, 2018. County assessors should submit these files to the Department and to LSA upon the successful roll and balance of the personal property values to the county auditors. Please email the files to the DLGF Data Inbox at [data@dlgf.in.gov](mailto:data@dlgf.in.gov) and to the LSA Data Inbox at [lsa.data@iga.in.gov](mailto:lsa.data@iga.in.gov).

If you have any questions, please contact James Johnson, Director of Data Analysis at [jjohnson@dlgf.in.gov](mailto:jjohnson@dlgf.in.gov) or (317) 234-8274.