



State Tax Commission

CAMA DATA STANDARDS

February 20, 2024

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Property Class Codes

| Code | Description | Class Type | Category |
|------|---|----------------------------|------------------|
| 001 | Retired Split / Combine | Reference Real | Real |
| 002 | New Split / Combine | Reference Real | Real |
| 003 | Reference Personal | Reference Personal | Personal |
| 004 | Reference Special Acts Real | Reference Special Real | Special Real |
| 005 | Reference Special Acts Personal | Reference Special Personal | Special Personal |
| 006 | Permanent Reference DDA/TIFA Real* | Reference Permanent | Real |
| 007 | Permanent Reference DDA/TIFA Personal* | Reference Permanent | Personal |
| | | | |
| 101 | Agricultural - Improved | Agricultural | Real |
| 102 | Agricultural - Vacant | Agricultural | Real |
| 103 | Agricultural- Common Element/Assessed with Others | Agricultural | Real |
| 110 | AG - Building on Leased Land | Agricultural | Real |
| 111 | AG - Leasehold Improvements | AG Personal | Personal |
| 151 | AG - Personal Property | AG Personal | Personal |
| | | | |
| 201 | Commercial - Improved | Commercial | Real |
| 202 | Commercial - Vacant | Commercial | Real |
| 203 | Commercial – Common Element/Assessed with Others | Commercial | Real |
| 207 | Commercial Condominiums | Commercial | Real |
| 210 | Commercial Building on Leased Land | Commercial | Real |
| 211 | Commercial - Leasehold Improvements | Commercial Personal | Personal |
| 251 | Commercial Personal | Commercial Personal | Personal |
| | | | |
| 301 | Industrial - Improved | Industrial | Real |
| 302 | Industrial - Vacant | Industrial | Real |
| 303 | Industrial – Common Element/Assessed with Others | Industrial | Real |
| 307 | Industrial Condominiums | Industrial | Real |
| 310 | Industrial Building on Leased Land | Industrial | Real |
| 311 | Industrial - Leasehold Improvements | Industrial Personal | Personal |
| 351 | Industrial - Personal Property | Industrial Personal | Personal |
| 352 | Industrial - Personal Property Solar / Wind | Industrial Personal | Personal |
| | | | |
| 401 | Residential - Improved | Residential | Real |
| 402 | Residential - Vacant | Residential | Real |
| 403 | Residential – Common Element/Assessed with Others | Residential | Real |
| 407 | Residential Condominiums | Residential | Real |
| 410 | Residential Building on Leased Land | Residential | Real |
| 411 | Residential Leasehold Improvements | Residential Personal | Personal |

| Code | Description | Class Type | Category |
|-------------|---|----------------------|-----------------|
| 451 | Residential Personal | Residential Personal | Personal |
| | | | |
| 501 | Timber Cutover - Improved | Timber Cutover | Real |
| 502 | Timber Cutover - Vacant | Timber Cutover | Real |
| 503 | Timber Cutover – Common Element/Assessed w/Others | Timber Cutover | Real |
| 551 | Utility Personal Property | Utility Personal | Personal |
| | | | |
| 601 | Developmental - Improved | Developmental | Real |
| 602 | Developmental - Vacant | Developmental | Real |
| 603 | Developmental - Common Element/Assessed w/Others | Developmental | Real |
| 610 | Developmental Building on Leased Land | Developmental | Real |

Taxable Status

| There are Two Taxable Statuses |
|---------------------------------------|
| Taxable |
| Exempt |

MCL's That Affect Property Taxation

| Code | Description |
|-------------|---|
| 125.1347 | Local Community Stabilization Authority Act |
| 125.661a | Property of Municipal Housing Commission |
| 125.1415a | State Housing Development Authority |
| 125.1625 | Economic Development Corporations |
| 125.2651 | Michigan Brownfield Redevelopment Program |
| 125.2787 | Obsolete Property Rehabilitation |
| 125.4228a | Downtown Development Authorities |
| 207.279 | Iron Ore Tax |
| 207.4(1) | Assessment of Certain Public Utilities |
| 207.606(1) | Commercial Housing Facilities Exemption |
| 207.651 | Commercial Redevelopment |
| 207.771 | Neighborhood Enterprise Zone |
| 207.826 | Michigan Next Energy Authority |
| 207.841 | Commercial Rehabilitation |
| 207.901 | Attainable Housing Facilities Act |
| 207.951 | Residential Housing Facilities Act |
| 211.7 FP | Federal Property |
| 211.7 IG | Indian Gaming |
| 211.7 IL | Indian Lands |
| 211.7b | Disabled Veteran |
| 211.7d | Elderly or Disabled |
| 211.7e | Trees, Shrubs, ROW |
| 211.7g | Seawall |
| 211.7h | Solar, Wind, Water Energy |
| 211.7i | Existing Facility |
| 211.7j | New or Existing Commercial Facility |
| 211.7k | Industrial Facilities Tax |
| 211.7l | State Property |
| 211.7m | County, Township, City, Village, School District, Parks |
| 211.7n | Non-Profit Theater, Library, Educational, Scientific Institution |
| 211.7o | Non-Profit Charitable Institution |
| 211.7p | Memorial Homes or Posts |
| 211.7q | Boy Scouts or Campfire Girls Organization, 4-H Club or Foundation |
| 211.7r | Certain Clinics |
| 211.7s | Houses of Public Worship, Parsonage |
| 211.7t | Burial Grounds, Rights of Burial, Tombs and Monuments |
| 211.7u | Poverty Exemption |
| 211.7v | Property of Certain Corporations and Railroads |
| 211.7w | Property of Agricultural Society Used Primarily for Fair Purposes |

| Code | Description |
|-------------|--|
| 211.7x | Parks, Monument Ground or Armory, Property Leased by Non-Profit Corp to State. |
| 211.7y | Landing area |
| 211.7z | Property Leased or Loaned to a School District |
| 211.7aa | Municipal Water Authority |
| 211.7bb | Nursery Stock Seasonal Protection Unit |
| 211.7cc | Principal Residence Exemption |
| 211.7ee | Qualified Agricultural Property Exemption |
| 211.7ff | Renaissance Zone |
| 211.7gg(1) | Land Bank Fast Track Authority |
| 211.7gg(2) | Land Bank Fast Track Authority |
| 211.7hh | Qualified Startup Business |
| 211.7ii | Property Used by Innovation Center in Certified Technology Park |
| 211.7jj | Federally Qualified Health Center |
| 211.7jj(1) | Qualified Forest Property |
| 211.7kk | Charitable Non-Profit Housing |
| 211.7mm | Retail Store of Charitable Non-Profit Hosing Organization |
| 211.7nn | Supportive Housing Property |
| 211.7oo | Low Grade Iron Ore Property |
| 211.7pp | Mineral and Open Mine Property |
| 211.7qq | Mineral Producing Property |
| 211.7ss | Developmental Property |
| 211.7tt | Eligible Economic Development Group |
| 211.7uu | Act Inapplicable to Non-Profit Railway |
| 211.7vv | Transitional Qualified Forest |
| 211.7ww | Aquaculture |
| 211.9(1) | Personal Property |
| 211.9(1)m | Bank Owned Personal Property |
| 211.9(1)u | Solar Energy Facility |
| 211.9b | Special Tool Personal Property |
| 211.9c | Heavy Earth Moving Equipment & Inventory Personal Property |
| 211.9d | Computer Software Personal Property |
| 211.9e | Intangible Personal Property |
| 211.9f | New Personal Property |
| 211.9g(1) | Leased Bottled Water Coolers Personal Property |
| 211.9i | Alternative Energy Personal Property |
| 211.9j(1) | Personal Property Used by Qualified High-Technology Business |
| 211.9k | Industrial or Commercial Personal Property |
| 211.9m | Eligible Manufacturing Personal Property – New personal Property |
| 211.9n | Eligible Manufacturing Personal Property – Previously Existing personal Property |
| 211.9o | Small Business Taxpayer Personal Property |
| 211.9p | Qualified Heavy Equipment Rental Personal Property |
| 211.181 | Taxation of Lessees/Users of Tax-Exempt Real Property |

| Code | Description |
|-------------|---|
| 211.783 | Nonferrous Metallic Minerals Extraction Severance Tax |
| 324.2153 | DNR PILT |
| 324.3704 | Water Pollution Control Facilities |
| 324.5904 | Air Pollution Control Facilities |
| 324.51105 | Commercial Forest |
| 389.145 | Community College |
| 559.231 | Condominium Act – Condominium Common Elements |
| Other | When the applicable act is not listed in the CAMA Data Standards. |

Terms of Sale

| Number | Terms of Transfer |
|--------|--------------------------------|
| 01 | Abandonment |
| 02 | Abated |
| 03 | Arm's Length |
| 04 | Buyers interest in a LC |
| 05 | Correcting Title |
| 06 | Court Judgement |
| 07 | Death Certificate |
| 08 | Estate |
| 09 | Family |
| 10 | Foreclosure |
| 11 | From Lending Inst. Exposed |
| 12 | From Lending Inst. Not Exposed |
| 13 | Government |
| 14 | Into / Out of Trust |
| 15 | Lady Bird |
| 16 | LC Payoff |
| 17 | Lending to Lending |
| 18 | Life Estate |
| 19 | Multi Parcel Arm's Length |
| 20 | Multi Parcel Sale Ref |
| 21 | Not Used/Other |
| 22 | Outlier |
| 23 | Part of Ref |
| 24 | Partial Assessment |
| 25 | Partial Construction |
| 26 | Partial Interest |
| 27 | Redemption |
| 28 | Relocation |
| 29 | Sellers Interest in a LC |
| 30 | Short Sale |
| 31 | Split Improved |
| 32 | Split Vacant |
| 33 | To Be Determined |
| 34 | To Lending Institution |
| 35 | Under Duress |

Instruments of Sale

| Code | Description |
|-------------|-----------------------------|
| AFF | Affidavit |
| CD | Covenant Deed |
| LC | Land Contract |
| MLC | Memo of Land Contract |
| OTH | Other |
| PTA | Property transfer Affidavit |
| QC | Quit Claim |
| SD | Sheriff's Deed |
| WD | Warranty Deed |

Sale Verification

| Verified By |
|-----------------------------|
| Agent |
| Buyer / Seller |
| Deed |
| Not Verified |
| Other |
| Property Transfer Affidavit |
| Realtor |
| Real Property Statement |
| Title Company |
| MLS |

Assessor Change Reasons

| Code | Change Reason |
|------|----------------------------|
| 100 | Abatement Granted |
| 110 | Abatement Expired |
| 120 | Market Adjustment |
| 130 | Class Change |
| 140 | Field Inspection |
| 150 | Improvement Demo/Removed |
| 160 | Land Improvement Added |
| 170 | Land Improvement Removed |
| 180 | Mobile Home Added |
| 190 | Mobile Home Removed |
| 200 | New Construction |
| 210 | Omitted Property |
| 220 | Other |
| 230 | Parcel Review |
| 240 | Partial Construction |
| 250 | Remodel |
| 260 | Split/Combined |
| 270 | To Exempt |
| 280 | From Exempt |
| 290 | Veteran Exemption Approved |
| 300 | PP Form Accepted |
| 310 | PP Estimated |

Adjustment Change Reasons

| Authority Type | Statute / Form | Description |
|-----------------|----------------------------|--|
| MBOR | MCL 211.9o | Eligible PP Exemption – |
| | MCL 211.19 | Amended PP Statement |
| | MCL 211.30(4) | Assessed/Taxable Corrections |
| | MCL 211.29(3) | Taxable Status Appeal |
| | MCL 211.9m&n | EMPP |
| | MCL 211.30(4) | Omitted Property (Current Roll) |
| | MCL 211.7u | Poverty Exemption |
| | MCL 211.34c | Property Classification |
| | MCL 211.30(4) | Property Exemption |
| | MCL 211.7ee | Qualified Ag |
| | | Other/Unauthorized |
| JBOR | MCL 211.53b(6)h | 5076 Denial Error- |
| | MCL 211.19 | Amended PP Statement |
| | MCL 211.27a(4) | Recapping |
| | MCL 211.53b(6)a | Uncapping (PTA filed) |
| | MCL 211.53b(6)a | Clerical Error – Rate of Taxation/Computation - Uncapping (PTA filed) |
| | MCL 211.7ss | Eligible Development Property |
| | MCL 211.9m&n | EMPP |
| | MCL 211.53b(6)d | Measurement/Calculation Error |
| | MCL 211.53b(6)b | Mutual Mistake of Fact |
| | MCL 211.53(6)e | Partial Omission/Inclusion of Real Property |
| | MCL 211.7u | Poverty Exemption |
| | MCL 211.7ee | Qualified Ag denial error/Late File |
| | MCL 211.7jj | Qualified Forest Omission |
| | MCL 211.7hh | Qualified Start Up Business |
| | MCL 211.53b(6)f | Taxable Status Correction |
| MCL 211.53b(6)i | Veteran Exemption Approved | |
| | | Other/Unauthorized |
| DBOR | MCL 211.53b(6)h | 5076 Denial Error |
| | MCL 211.19 | Amended PP Statement |
| | MCL 211.27a(4) | Recapping |
| | MCL 211.53b(6)a | Uncapping (PTA filed) |
| | MCL 211.53b(6)a | Clerical Error – Rate of Taxation/Computation |
| | MCL 211.7ss | Eligible Development Property |
| | MCL 211.9m&n | EMPP |
| | MCL 211.53b(6)d | Measurement/Calculation Error |
| | MCL 211.53b(6)b | Mutual Mistake of Fact |
| | MCL 211.53(6)e | Partial Omission/Inclusion of Real Property |
| | MCL 211.7u | Poverty Exemption |
| | MCL 211.7ee | Qualified Ag denial error/Late File |
| | MCL 211.7jj | Qualified Forest Omission |
| | MCL 211.7hh | Qualified Start Up Business |
| | MCL 211.53b(6)f | Taxable Status Correction |
| MCL 211.53b(6)i | Veteran Exemption Approved | |
| | | Other/Unauthorized |
| MTT | | MTT Order |
| STC | | STC Order |
| Treasury | | Treasury Order |
| Assessor | Form 2368 | Winter PRE |

| | | |
|--------|-----------|---|
| | Form 3214 | Delayed Uncapping |
| | Form 5379 | Taxable Correction following a 5076 denial |
| | Form 3434 | Exemption of Partially Completed New. Const. |
| | Form 3452 | Recalculation following an MTT order |
| | Form 3675 | Recapping of Qualified Ag |
| | Form 2742 | Denial of PRE by Assessor |
| | Form 5107 | Veterans Exemption Approved |
| | Form 6054 | Exemption Rescinded by Veteran |
| | Form 6055 | Denial of Disabled Veterans Exemption |
| | Form 5838 | Principle Residence Exemption Notice of Adjustments |
| County | Form 4075 | Denial of PRE by County |

Study Type Codes for Use with Forms L-4018R & L-4018P

| Study Type Codes for use with L-4018R | |
|---------------------------------------|------------------|
| Code | Description |
| AS | Appraisal Study |
| SS | Sales Study |
| CS | Combined Study |
| ES | Estimated Study |
| NC | None Classified |
| ST | Stratified Study |
| NS | Not Studied |

| Study Type Codes for use with L-4018P | |
|---------------------------------------|---------------------|
| Code | Description |
| AU | Audit |
| RV | Record Verification |
| ES | Estimated Study |
| NC | None Classified |
| NS | Not Studied |

Link to [School District Codes](#)

Link to [Revenue Sharing Governmental Unit Codes](#)