



State Tax Commission

CAMA DATA STANDARDS

August 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	Agricultural - BLL or Taxable Lease	Agricultural	Real
111	Agricultural - Leasehold Improvements	AG Personal	Personal
151	Agricultural - 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 BLL or Taxable Lease	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 BLL or Taxable Lease	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 BLL or Taxable Lease	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 BLL or Taxable Lease	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
155	Act of God (MCL 211.34(d)) - Loss
160	Land Improvement Added
170	Land Improvement Removed
180	Mobile Home Added
190	Mobile Home Removed
200	New Construction
205	Act of God (MCL 211.34(d)) - Restoration
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](#)