

**State Tax Commission Recommended Classification Codes**  
**Adopted by the STC April 9, 2018**

<b>Code</b>	<b>Description</b>	<b>Type</b>	<b>Category</b>
001	Retired Split / Combined	Ref. Real	Real
002	Reference Personal	Ref. Personal	Personal
003	Reference Special Acts Real	Ref. Spc. Real	Special Real
004	Reference Special Acts Personal	Ref. Spc. Pers	Special Personal
005	New Split / Combined	Ref. Real	Real
070	Non-Assessable Permanent Reference	Ref. Permanent	Real
101	Agricultural – Improved	Agricultural	Real
102	Agricultural – Vacant	Agricultural	Real
104	Agricultural Ren Zone	Agricultural	Real
110	AG – Bldg. on Leased Land	Agricultural	Real
111	AG – Leasehold Improvements	Ag. Personal	Personal
120	AG Land Bank PA 260	Agricultural	Real
151	AG – Personal Property	Ag. Personal	Personal
160	AG - Conservation Reserve Restricted	Agricultural	Real
201	Commercial – Improved	Commercial	Real
202	Commercial – Vacant	Commercial	Real
203	Commercial Related to OPRA	Commercial	Real
204	Commercial Related to Ren Zone	Commercial	Real
205	Commercial Related to IFT	Commercial	Real
206	Commercial Related to CRA (Commercial Rehab)	Commercial	Real
207	Commercial Condominiums	Commercial	Real
210	Commercial Building on Leased Land	Commercial	Real
211	Commercial – Leasehold Imp	Com. Personal	Personal
220	Commercial Land Bank PA 260	Commercial	Real
251	Commercial Personal	Com. Personal	Personal
252	Commercial PP Related to IFT	Com. Personal	Personal
254	Commercial PP Related to Ren Zone	Com. Personal	Personal
260	Commercial - Conservation Reserve Restricted	Commercial	Real
301	Industrial – Improved	Industrial	Real
302	Industrial – Vacant	Industrial	Real
303	Industrial Related to OPRA	Industrial	Real
304	Industrial Related to Ren Zone	Industrial	Real
305	Industrial Related to IFT	Industrial	Real
307	Industrial Condominiums	Industrial	Real
310	Industrial Building on Leased Land	Industrial	Real
311	Industrial Leasehold Improvement	Ind. Personal	Personal
320	Industrial Land Bank PA 260	Industrial	Real
351	Industrial Personal	Ind. Personal	Personal
352	Industrial PP Related to IFT	Ind. Personal	Personal
354	Industrial PP Related to Ren Zone	Ind. Personal	Personal
401	Residential – Improved	Residential	Real
402	Residential – Vacant	Residential	Real

403	Residential Related to NEZ	Residential	Real
404	Residential Ren Zone	Residential	Real
407	Residential Condominiums	Residential	Real
410	Residential Building on Leased Land	Residential	Real
411	Residential Leasehold Imp	Res. Personal	Personal
420	Residential Land Bank PA 260	Residential	Real
451	Residential Personal	Res. Personal	Personal
460	Res. Conservation Reserve Rest.	Residential	Real
501	Timber – Cutover	Timber-Cutover	Real
502	Commercial Forest Act 531	C.F.A./C.F.R.	Real
551	Utility Personal Property	Util. Personal	Personal
601	Developmental - Improved	Developmental	Real
602	Developmental – Vacant	Developmental	Real
610	Developmental Bldg. on Leased Land	Developmental	Real
611	Developmental Leasehold Imp	Developmental	Personal
701	Exempt Federal Property	Exempt	Real
702	Exempt State Property	Exempt	Real
703	Exempt County, City, Twp. or Village	Exempt	Real
704	Exempt Public Schools and Colleges	Exempt	Real
705	Exempt Other Real Property	Exempt	Real
706	Exempt Personal Prop PA 328	Exempt	Personal
707	Exempt Personal Prop All Other	Exempt	Personal
708	Exempt Religious	Exempt	Real
709	Exempt Non Profit Educational	Exempt	Real
710	Exempt Land BK Act 261	Exempt	Real
713	DNR Act 513 – Classes AG on 513	Agricultural	Real