



**ADMINISTRATIVE ABSTRACT CODING SYSTEM
PURSUANT TO SECTION 12-27
OF THE CONNECTICUT GENERAL STATUTES**

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Abstract Coding Connecticut General Statutes

Municipal Grand List Use Codes and Definitions

Part 1 Taxable Property Land Codes

Part 2 Personal Property Codes

Part 3 Motor Vehicle Codes

Part 4 Partial Exemption on Taxable Property Codes

Part 5 Tax Exempt Real Property Codes

Local Abatement Codes

Abstract Coding Connecticut General Statutes

Sec. 12-27. Abstract book and lists. Except as otherwise provided by law, the Secretary of the Office of Policy and Management shall approve for all towns and cities the form of printed abstract book to be used by the assessing officials of such municipalities, provided no form of printed abstract shall be approved which does not provide for the inclusion of data concerning real and personal property assessments and exemptions related thereto in a manner which would allow the secretary to comply with the provisions of section [12-120a](#).

Sec. 12-120a. Annual report from Office of Policy and Management to General Assembly committee on finance, revenue and bonding concerning real and personal property tax data for towns in the state. The Secretary of the Office of Policy and Management shall, annually, not later than the fifteenth day of March, submit to the chairpersons and ranking members of the joint standing committee of the General Assembly on finance, revenue and bonding, with copies for such other committee members and staff personnel as said chairpersons may designate, a report concerning certain data applicable with respect to real and personal property in each town in the state and such totals of data pertaining to all towns as may be deemed appropriate by said secretary. The submission of such report in 1997, and annually thereafter, shall include a summary of data as described in each of the subsections in this section. Each such report shall include categories of such data for purposes of property subject to taxation and separate categories for property exempt from taxation. Such report shall include state-wide trends covering a five-year period. Such report shall be organized, to the extent possible, in a manner consistent with the outline of information as described in each of the following subdivisions.

(1) **Residential, apartment, commercial and public utility real property.** For purposes of taxable residential, apartment, commercial, industrial and public utility real property, such report shall include the total number of properties and the total assessed value of such properties.

(2) **Vacant land assessed according to use classification.** For purposes of taxable vacant land, such report shall include the total number of acres and the total assessed value of such acres. For purposes of taxable land subject to assessment related to certain use value classifications, such report shall include the total number of such acres and the total assessed value of such acres for each of the following classifications related to use: (A) Farm, (B) forest, (C) open space, and (D) maritime heritage.

(3) **Land bearing timber.** For purposes of taxable land bearing timber and subject to tax at a rate not exceeding ten mills, such report shall include the total number of acres and the assessed value of the land.

(4) **Motor vehicles, mobile homes and other taxable personal property.** (A) For purposes of taxable registered motor vehicles, such report shall include the total number of motor vehicles and the total assessed value of such motor vehicles for each of the following classifications related to use: (i) Passenger, (ii) commercial, (iii) combination, (iv) farm, and (v) any other classification; (B) for purposes of taxable vehicles which are not registered and mobile manufactured homes, such report shall include the total number of such vehicles and mobile manufactured homes and the

total assessed value for each such category; (C) for purposes of all other taxable personal property, such report shall include the total value of each category of such property as contained in the tax list required pursuant to sections [12-41](#) and [12-43](#).

(5) **Tax-exempt property with no state reimbursement for tax loss to towns.** For purposes of exemptions from property tax with respect to which there is no state reimbursement, such report shall include the total number of such exempt properties by the exemption categories and property types deemed appropriate by the secretary, and the total assessed value of such exempt property.

(6) **Tax-exempt property with state reimbursement for tax loss.** For purposes of exemptions from property tax with respect to which annual reimbursement is provided by the state, such report shall include the total assessed value of such exempt property, by the exemption categories and property types deemed appropriate by the secretary.

(7) **Exemption from property tax subject to state reimbursement.** For purposes of exemptions from or reductions in property tax for certain individuals, with respect to which state reimbursement is applicable, such report shall include (A) the total number of individuals and the total amounts of each such exemption or reduction in the case of such benefits not subject to income requirements, and (B) in the case of such benefits subject to income requirements, such total number of individuals and total amounts of exemption or reduction the total assessed value of such exempt property, by the exemption categories and property types deemed appropriate by the secretary.

(8) **Exemption from property tax for certain individuals with no state reimbursement.** For purposes of exemption from property tax for certain individuals, with respect to which there is no state reimbursement, such report shall include the total number of individuals and the total value of each of the following exemptions: (A) Exemptions related to veterans under subdivisions (19) to (26), inclusive, of section [12-81](#), and (B) exemption for blind persons under subdivision (17) of said section.

PART 1

TAXABLE PROPERTY LAND CODES

State Code	Local Code	Description
100		Residential
		Property used for human habitation (e.g. year-round residences, rural residences, condominiums, estates, seasonal residences, and individually owned mobile manufactured homes.) Residential property includes a building with one, two, three or four dwelling units, the lot or land on which the dwelling is situated, and accessory building(s) located on the parcel (e.g. garages, sheds, pools, and tennis courts). Property used for both residential and commercial purposes in which more than fifty per cent of the total floor area of the structure(s) on such parcel is used exclusively for residential purposes.
100	11	Residential Primary Acreage
100	12	Residential Excess Acreage
100	13	Residential Dwellings
100	14	Residential Outbuildings
100	15	Residential Condominiums
100	16	Residential Mobile Manufactured Homes
State Code	Local Code	Description
200		Commercial
		Property used for the sale of goods and/or services (e.g. dining establishments, motor vehicle services, warehouse and distribution facilities, retail services, bank and office buildings, and multi-purpose buildings, those which are housing more than one occupation, commercial condominiums for retail or wholesale use, non-residential living accommodations, recreation and entertainment facilities, hotels, motels, and leased municipal airports for profit). Commercial property includes the lot or land on which the building(s) are situated and accessory improvements located on a commercial lot (e.g. paving and storage buildings).
200	21	Commercial Land
200	22	Commercial Buildings
200	23	Commercial Apartment Buildings

State Code	Local Code	Description
200		Commercial
200	24	Commercial Condominiums
200	25	Commercial Outbuildings
200	26	Commercial Apartment Land Only
State Code	Local Code	Description
250		Income & Expense Penalty - Prior to October 1, 2023 Grand List Only
		Pursuant to Section 12-63c(d) of the CT General Statutes, "Any owner of such real property required to submit information to the assessor in accordance with subsection (a) of this section for any assessment year, who fails to submit such information as required under said subsection (a) or who submits information in incomplete or false form with intent to defraud, shall be subject to a penalty equal to a ten per cent increase in the assessed value of such property for such assessment year." For October 1, 2023 Grand List and after, penalty is processed by a certificate of correction for failure to file.
State Code	Local Code	Description
300		Industrial
		Property used for the production or fabrication of durable and nondurable man-made goods from raw materials or compounded parts (e.g. manufacturing and processing facilities, industrial condominiums, and mining and quarrying operations). Industrial property includes the lot or land on which the building(s) is situated and accessory improvements located on the industrial land (e.g, paving, storage buildings, and tanks).
300	31	Industrial Land
300	32	Industrial Buildings
300	33	Industrial Other Improvements
300	34	Industrial Condominiums

State Code	Local Code	Description
400		Public Utility
		Property used to provide services to the general public (e.g. gas and electric, water, communication, waste disposal, electric power generation, including hydro power, coal burning, oil burning, nuclear plant, and gas burning plant, gas generation plant, electric transmission and distribution, gas transmission and distribution, public water as defined in §12-75, telephone, telegraph, radio, television, community antenna television, railroads and waste disposal). Public Utility property includes the lot or land on which the building(s) is situated and accessory improvements located on the industrial land (e.g. paving, storage buildings, and tanks).
400	41	Public Utility Land
400	42	Public Utility Buildings
400	43	Public Utility Outbuildings
State Code	Local Code	Description
500		Vacant Land
		Land that is not developed, or land lacking in essential appurtenant improvements above and below water, that are required in order for the land to serve a useful purpose (e.g., vacant lots or acreage zoned as residential, commercial, industrial, and wetlands either privately or governmentally owned and subject to specific restrictions as to use). It is land that may be an approved subdivision but is not presently being physically improved or sold as lots. This category does not include improved subdivisions with amenities, which must be listed as individual lots in the appropriate category.
500	51	Vacant Residential Land
500	52	Vacant Commercial Land
500	53	Vacant Industrial Land
500	54	Vacant Wetlands
500	55	Vacant Outbuildings

State Code	Local Code	Description
600		Use Assessment (Public Act 490)
		Farm, Forest, Open Space and Maritime Heritage Land (e.g. land classified under §12-107a through §12-107g of the Connecticut General Statutes), and waterpower property that is valued at its fair market value as if it were improved farmland, pursuant to §12-76 and §12-78 of the Connecticut General Statutes.
600	61	Use Assessment Farmland
600	62	Use Assessment Forestland
600	63	Use Assessment Open Space
State Code	Local Code	Description
700		10 Mill Forest
700	71	Forest land as defined under §12-96 of the Connecticut General Statutes which is assessed at one-hundred dollars per acre or less, with or without the inclusion of timber that is taxed at ten mills.
State Code	Local Code	Description
800		Apartments
800		A dwelling containing five or more living units (including co-operative ownership by the tenants), the lot or land that is occupied by an apartment building and other improvements to or on the land.

PART 2
PERSONAL PROPERTY CODES

State Code	Description
9	Motor Vehicles: Unregistered motor vehicles (e.g. motor homes, tent or truck campers, travel trailers, snowmobiles, utility trailers, passenger cars, tractors, off-road construction vehicles, etc.) including any vehicle garaged in Connecticut but registered in another state. Snowmobiles, ATV's, or residential utility trailers used exclusively for personal use are not to be reported, CGS §12-81 (82).
10	Industrial Manufacturing Machinery & Equipment: Industrial manufacturing machinery and equipment (e.g., tools, dies, jigs, patterns, etc.). Include air and water pollution control equipment. Not included under CGS §12-81 (76).
11	Horses and Ponies
12	Commercial Fishing Apparatus: All fishing apparatus exclusively used by a commercial fisherman in the business (e.g., fishing poles, nets, lobster pots, fish finders, etc.).
13	Manufacturing Machinery and Equipment: Manufacturing machinery and equipment used in manufacturing; used in research or engineering devoted to manufacturing; or used for the significant servicing or overhauling of industrial machinery or factory products and eligible for exemption under CGS §12-81 (76).
14	Mobile Manufactured Homes: if not currently assessed as real estate
16	Furniture, Fixtures and Equipment: Furniture, fixtures and equipment of all commercial, industrial, manufacturing, mercantile, trading and all other businesses, occupation and professions. Examples: desks, chairs, tables, file cabinets, typewriters, calculators, copy machines, telephones (including mobile telephones), telephone answering machines, facsimile machines, postage meters, cash registers, moveable air conditioners, partitions, shelving display racks, refrigerators, freezers, kitchen equipment, etc.
17	Farm Machinery: Farm machinery (e.g., tractors, harrows, brush hogs, hay bines, hay rakes, balers, corn choppers, milking machines, milk tanks, coolers, chuck wagons, dozers, back hoes, hydroponic farm equipment, aquaculture equipment, etc.), used in the operation of a farm.
18	Farming Tools: Farm tools, (e.g., hoes, rakes, pitch forks, shovels, hoses, brooms, etc.).
19	Mechanics Tools: Mechanics tools (e.g., wrenches, air hammers, jacks, sockets, etc.).

State Code	Description
20	Electronic Data Processing Equipment: Electronic data processing equipment (e.g., computers, printers, peripheral computer equipment, and any computer-based equipment acting as a computer as defined under Section 168 of the IRS Code of 1986, etc.). Bundled software is taxable and must be included.
21	Telecommunications Equipment: Excluding furniture, fixtures, and computers. Includes cables, conduits, antennae, batteries, generators or any equipment not deemed technologically advanced. Includes controllers, control frames, relays switching and processing equipment or other equipment deemed technologically advanced.
22	Cables, conduits, pipes, poles, towers (if not currently assessed as real estate), underground mains, wires, turbines, Class I Renewables, Cylinder and other Tanks of gas, heating, or energy producing companies, telephone companies, water and water power companies. Include items annexed to the ground (e.g., hydraulic car lifts, gasoline holding tanks, pumps, truck scales, etc.), as well as property used for the purpose of creating or furnishing a supply of water (e.g. pumping stations).
23	Average Quantity of Supplies Consumed: The average monthly quantity of supplies normally consumed in the course of business (e.g., stationery, post-it notes, toner, computer disks, computer paper, pens, pencils, rulers, staplers, paper clips, medical and dental supplies and maintenance supplies, etc.).
24	All Other Taxable Goods, Chattels and Effects: Any other taxable personal property not previously mentioned, or which does not appear to fit into any of the other categories. (e.g., video tapes, vending machines, pinball games, video games, signs, billboards, coffee makers, water coolers, leasehold improvements and construction in progress (CIP).
25	Personal Property Penalty: for failure to file as required by statute - 25% of assesment

PART 3

MOTOR VEHICLE CODES

State Code	Department of Motor Vehicles Plate Class
01	Passenger
02	Commercial
03	Combination
04	Farm
08	All other plate classes

PART 4
PARTIAL EXEMPTION ON TAXABLE PROPERTY CODES

A – NON-REIMBURSED VETERAN'S EXEMPTIONS			
State Code	Local Code	Statute Reference	Description
A	AAA	§12-81(19)	Service during time of war
A	ABA	§12-81(20)	Disability Rating 10% - 25%
A	ACA	§12-81(20)	Disability Rating 26% - 50%
A	ADA	§12-81(20)	Disability Rating 51% - 75%
A	AEA	§12-81(20)	Disability Rating 76% - 100%
A	AFA	§12-81(20)	Disability Rating of person over 65 years of age
A	AGA	§12-81(21)(A)	Service-connected loss of 2 limbs
A	AHA	§12-81(21)(A)	Service-connected loss of 1 limb
A	DBC	§12-81(21)(C)	Local Option - Veteran with specially equipped home
A	AIA	§12-81(22)	Surviving spouse or minor child of Veteran (death after service)
A	AJA	§12-81(22)	Surviving spouse or minor child of Veteran (death during service)
A	AKA	§12-81(23)	Surviving spouse receiving compensation from DVA
A	ALA	§12-81(24)	Surviving spouse or minor child receiving compensation from DVA
A	AMA	§12-81(25)	Sole surviving parent of deceased veteran with no surviving spouse
A	ANA	§12-81(26)	Parent receiving compensation from USA
A	AOA	§12-81(53)	One motor vehicle of any member of the U.S. armed forces
A	APA	§12-81(83)	Service-connected rating of 100% permanent and total disability from US Department of Veterans Affairs
A	AQC	§12-81(83)(F)	Local Option - Surviving Spouse of Veteran who died prior to October 1, 2024 with a service-connected rating of 100% permanent and total disability from US Department of Veterans Affairs
A	ARC	PA 25-168 Sec 240	Local Option - Veteran who has been determined by the US Department of Veterans Affairs to have service connected total disability based on individual unemployability
A	ASC	PA 25-168 Sec 241	Local Option - Surviving Spouse of of a person who was killed in action while performing active military duty with the armed forces
A	DAC	§12-81f	Local Option - Veteran additional exemption
A	DFC	§12-81jj	Local Option - Veteran not eligible for certain other exemptions
A	DEC	§12-81kk	Local Option - Income-qualifying veterans' primary residences

B – REIMBURSED ADDITIONAL VETERAN'S EXEMPTIONS INCOME REQUIREMENT			
State Code	Local Code	Statute Reference	Description
B	BAD	§12-81(19)	Service during time of war (Married)
B	BAE	§12-81(19)	Service during time of war (Unmarried)
B	BBD	§12-81(20)	Disability Rating 10% - 25% (Married)
B	BBE	§12-81(20)	Disability Rating 10% - 25% (Unmarried)
B	BCD	§12-81(20)	Disability Rating 26% - 50% (Married)
B	BCE	§12-81(20)	Disability Rating 26% - 50% (Unmarried)
B	BDD	§12-81(20)	Disability Rating 51% - 75% (Married)
B	BDE	§12-81(20)	Disability Rating 51% - 75% (Unmarried)
B	BED	§12-81(20)	Disability Rating 76% - 100% (Married)
B	BEE	§12-81(20)	Disability Rating 76% - 100% (Unmarried)
B	BEI	§12-81(20)	Local Option - Increase the exemption for income-qualified, 100% disabled veterans from two-times to three-times the base exemption (Married)
B	BEJ	§12-81(20)	Local Option - Increase the exemption for income-qualified, 100% disabled veterans from two-times to three-times the base exemption (Unmarried)
B	BFD	§12-81(20)	Disability Rating of person over 65 years of age (Married)
B	BFE	§12-81(20)	Disability Rating of person over 65 years of age (Unmarried)
B	BGD	§12-81(21)(A)	Service-connected loss of 2 limbs (Married)
B	BGE	§12-81(21)(A)	Service-connected loss of 2 limbs (Unmarried)
B	BHD	§12-81(21)(A)	Service-connected loss of 1 limb (Married)
B	BHE	§12-81(21)(A)	Service-connected loss of 1 limb (Unmarried)
B	BID	§12-81(22)	Surviving spouse or minor child of Veteran (death after service) (Married)
B	BIE	§12-81(22)	Surviving spouse or minor child of Veteran (death after service) (Unmarried)
B	BJD	§12-81(22)	Surviving spouse or minor child of Veteran (death during service) (Married)

B – REIMBURSED ADDITIONAL VETERAN'S EXEMPTIONS INCOME REQUIREMENT Cont.

State Code	Local Code	Statute Reference	Description
B	BJE	§12-81(22)	Surviving spouse or minor child of Veteran (death during service) (Unmarried)
B	BKD	§12-81(23)	Surviving spouse receiving compensation from DVA (Married)
B	BKE	§12-81(23)	Surviving spouse receiving compensation from DVA (Unmarried)
B	BLD	§12-81(24)	Surviving spouse or minor child receiving compensation from DVA (Married)
B	BLE	§12-81(24)	Surviving spouse or minor child receiving compensation from DVA (Unmarried)
B	BMD	§12-81(25)	Sole surviving parent of deceased veteran with no surviving spouse (Married)
B	BME	§12-81(25)	Sole surviving parent of deceased veteran with no surviving spouse (Unmarried)
B	BND	§12-81(26)	Parent receiving compensation from USA (Married)
B	BNE	§12-81(26)	Parent receiving compensation from USA (Unmarried)

C – NON- REIMBURSED ADDITIONAL VETERAN'S EXEMPTIONS NO INCOME REQUIREMENT

State Code	Local Code	Statute Reference	Description
C	CAB	§12-81(19)	Service during time of war
C	CBB	§12-81(20)	Disability Rating 10% - 25%
C	CCB	§12-81(20)	Disability Rating 26% - 50%
C	CDB	§12-81(20)	Disability Rating 51% - 75%
C	CEB	§12-81(20)	Disability Rating 76% - 100%
C	CFB	§12-81(20)	Disability Rating of person over 65 years of age
C	CGB	§12-81(21)(A)	Service-connected loss of 2 limbs
C	CHB	§12-81(21)(A)	Service-connected loss of 1 limb
C	CIB	§12-81(22)	Surviving spouse or minor child of Veteran (death after service)
C	CJB	§12-81(22)	Surviving spouse or minor child of Veteran (death during service)
C	CKB	§12-81(23)	Surviving spouse receiving compensation from DVA
C	CLB	§12-81(24)	Surviving spouse or minor child receiving compensation from DVA
C	CMB	§12-81(25)	Sole surviving parent of deceased veteran with no surviving spouse
C	CNB	§12-81(26)	Parent receiving compensation from USA

D – DISABILITY NON-REIMBURSED

State Code	Local Code	Statute Reference	Description
D	ECC	§12-81c	Local Option – Ambulance type vehicles and specially equipped vehicles for disabled persons
D	DCC	§12-81h	Local Option – Motor vehicle specially equipped for disabled veteran
D	EBC	§12-81i	Local Option – Totally Disabled Exemption
D	DDC	§12-81ii	Local Option – Gold Star parent or surviving spouse

E – TOTALLY DISABLED – REIMBURSED

State Code	Local Code	Statute Reference	Description
E	EAB	§12-81(55)	Totally Disabled – Reimbursed Exemption

F – BLIND NON-REIMBURSED

State Code	Local Code	Statute Reference	Description
F	FAA	§12-81(17)	Blind Exemption
F	FBC	§12-81j	Local Option – Blind Exemption

G – ECONOMIC AND DEVELOPMENTAL NON-REIMBURSED

State Code	Local Code	Statute Reference	Description
G	GRC	§7-498	Town/City Development Act
G	GNA	§8-58	CT Housing Authority
G	GOC	§8-380	Local Option – Fixed Assessment – Housing Development Zone
G	GIA	§12-65	Local Option – Fixed Assessments for Multi-Family Housing
G	GJA	§12-65b	Local Option – Fixed Assessments for Real Property or Air Space
G	GLA	§12-65e	Local Option – Fixed Assessments for Rehabilitation – 7 or 11 Years
G	GMA	§12-65g	Local Option – Fixed Assessment for Physically Disabled – 5 Years
G	GBA	§12-81(59)	Distressed Municipalities – Real Estate
G	GFA	§12-81(60)	Distressed Municipalities – Machinery and Equipment (PP)
G	GQA	§12-81(70)	Distressed Municipality – Machinery and Equipment (PP) as part of Technological Upgrade
G	GPC	§32-666a	Hartford Local Option – Fixed Assessment for Adriaen's Landing or Capital City Projects – 15 Years
G	GDA	§32-70	Enterprise Zone
G	GGC	§32-71	Local Option – Fixed Assessment for Enterprise Zones
G	GNC	§32-71a	Local Option – Fixed Assessment for Electric Generating Facility

H – ECONOMIC AND DEVELOPMENTAL REIMBURSED			
State Code	Local Code	Statute Reference	Description
H	GAB	§12-81(59)	Distressed Municipalities – Real Estate
H	GEB	§12-81(60)	Distressed Municipalities – Machinery and Equipment (PP)
H	GQB	§12-81(70)	Distressed Municipality – Machinery and Equipment (PP) as part of Technological Upgrade
H	GCB	§32-70	Enterprise Zone
I – FARM AND MECHANIC'S EXEMPTIONS NON-REIMBURSED			
State Code	Local Code	Statute Reference	Description
I	JAA	§12-81(37)	Mechanic's Tools – Up to \$500
I	IFA	§12-81(38)	Farming Tools – Up to \$500
I	IGA	§12-81(68)	Any Livestock; any Horse or Pony exempt up to \$1,000; any Horse or Pony used in Farming 100%
I	IAA	§12-81(73)	Temporary Structures/Devices for Plant Storage and Protection
I	IMC	§12-81gg	Local Option – 100% Exemption on Horse or Pony
I	IEA	§12-91(a)	Farm Machinery – Up to \$100,000 in Assessment and 100% Horses or Ponies used in Farming
I	ILC	§12-91(b)	Local Option – Farm Machinery – Additional \$100,000 in Assessment
I	IJC	§12-91(c)	Local Option – Farm Building or Seasonal Farm Employee Housing – Up to \$100,000 per Building

J- EXEMPTIONS FOR RENEWABLE ENERGY SYSTEMS & POLLUTION CONTROL EQUIPMENT NON-REIMBURSED			
State Code	Local Code	Statute Reference	Description
J	HEA	§12-81(51)	Water Pollution
J	HFA	§12-81(52)	Air Pollution
J	HBC	§12-81(56)	Local Option - Active solar energy heating or cooling system installed on or after October 1, 1976
J	HAC	§12-81(57)	Class I renewable energy sources, hydropower facilities, solar water or space heating systems, geothermal energy resources, solar thermal or geothermal renewable energy sources and photovoltaic systems. Refer to Subsections (A), (B), (D), (E) and (F)
J	HBB	§12-81(57)	Local Option - Eligibility for Class I renewable energy sources. Refer to Subsections (C) and (H)
J	HCC	§12-81(62)	Local Option - Any passive or hybrid solar energy heating or cooling system installed on or after April 20, 1977
J	HDC	§12-81(63)	Local Option - Cogeneration system installed between April 20, 1977 and September 30, 2006, or installed on or after July 1, 2007
J	HHA	§12-81(80)	Level two electric vehicle charging stations, as defined in §4b-77, that are located on commercial or industrial properties, electric vehicle charging stations, as defined in §16-19f, that are located on residential properties, and any refueling equipment for fuel cell electric vehicles, as defined in §16-19eee;
J	HHB	§12-81(81)	Zero-emission school busses (as defined in 42 USC 16091(a)(8))
J	HGH	§22a-270a	Materials Innovation and Recycling Authority

K – PERSONAL PROPERTY EXEMPTIONS NON-REIMBURSED

State Code	Local Code	Statute Reference	Description
K	KDC	§12-65h(1)	Local Option - 7 yr./=>\$3 million Fixed assessment
K	KEC	§12-65h(2)	Local Option - 2 yr./=>\$500,000 Fixed assessment
K	KHC	§12-65h(3)	Local Option - 3yr./=>\$25,000 Fixed assessment not more than 50%
K	KDP	§12-81(4)	Municipal Personal Property belonging to, held in trust or leased to
K	KAB	§12-81(7)	Personal property owned or held in trust and used for scientific, educational, literary, historical, charitable or open space land preservation purposes
K	KAA	§12-81(9)	Loaned To Educational Institutions
K	LAA	§12-81(12)	Religious Organizations
K	KBC	§12-81(58)	Local Option - Leased to Exempt Organizations
K	MGA	§12-81(66)	Motor Vehicle Leased to State Agencies
K	KLC	§12-81(78)	Machinery and equipment to color and mix paint
K	KEP	§12-81(79)	Original value <\$250 for first ten years after acquired
K	KCC	§12-81n	Local Option - Child Care
K	KFC	§12-81t	Local Option - Information Technology Personal Property
K	KGC	§32-71a	Local Option - Electric Generating Facility Personal Property

L – EXEMPTIONS FOR INDIVIDUALS NON-REIMBURSED

State Code	Local Code	Statute Reference	Description
L	MHA	50 USC app. §§ 501 et seq	Federal Soldier's and Sailor's Relief Act
L	MMA	§12-81(28)	U.S. Army member instructing Connecticut National Guard - \$1,000
L	MNA	§12-81(28)	U.S. Army member instructing Connecticut National Guard - \$2,000 for military equipment, horses, vehicles and furniture
L	MOA	§12-81(71)	Motor vehicle owned by member of an indigenous Indian tribe, or spouse, garaged on the reservation of the tribe
L	LBA	§12-81w	Local Option - Volunteer Firefighters, Paramedics, Civil Preparedness, etc.

M – MISCELLANEOUS EXEMPTIONS

State Code	Local Code	Statute Reference	Description
M	MCA	§10a-191	CHEFA (CT Health and Educational Facilities Authority)
M	MJH	§12-75 & 12-76	Municipal Water Corp.
M	MKH	§12-77	Water Power
M	MPA	§12-81(36)	Commercial Fishing Apparatus
M	MLA	§12-81(48)	Airport Improvements
M	MDA	§12-81(65)	Vanpool vehicles
M	MEA	§12-81e	Vanpool vehicles – transport employees
M	MSA	§12-81s	Local Option – Commercial Fishing Apparatus
M	MTA	§12-81y	Local Option – New School Bus
M	MAA	§12-241	Common Carrier Motor Buses – 100%
M	MBA	§12-241	Common Carrier Motor Buses – 50%
M	MFA	§12-245	Public air carrier
M	MIA	§12-255 & §12-268j	Public Service Co. (i.e. railroad, express, etc.)
M	MQA	§17a-817	CT Institute for Blind – personal property and motor vehicle

O – PHASE-IN – RESIDENTIAL PROPERTY

State Code	Local Code	Statute Reference	Description
O	OAA	§12-62c	Phase-In of Revaluation – Residential Property
O	OBA	§12-62n	Phase-In of Assessment Rate Differential – Apartment and Residential Property
O	OCA	§12-62r	Phase-In of Assessment Rate Differential – Apartment and Residential Property

P – PHASE-IN – (NON) RESIDENTIAL PROPERTY

State Code	Local Code	Statute Reference	Description
P	PAA	§12-62c	Phase-In of Revaluation – Nonresidential Property

Q – RESIDENTIAL FIXED ASSESSMENTS NON-REIMBURSED			
State Code	Local Code	Statute Reference	Description
Q	QCA	§8-265qq	Deferred Increase for CHFA assisted Residential Property
Q	QAA	§12-65b	Fixed Assessments on Residential Property
Q	QBA	§12-65e	Deferred Increases on Residential Property
S – EXEMPTIONS FOR ENERGY EFFICIENT MOTOR VEHICLES NON-REIMBURSED			
State Code	Local Code	Statute Reference	Description
S	SAC	§12-129s	Local Option – Passenger motor vehicles with estimated city or highway gasoline mileage ratings of at least 40 miles per gallon as determined by the United States Environmental Protection Agency that are exempt from CT sales tax under §12-412(110)
S	SBC	§12-129s	Local Option – Hybrid passenger cars (and certain light duty trucks) that are exempt from CT sales tax under §12-412(115)
T – COMMERCIAL MOTOR VEHICLE EXEMPTIONS NON-REIMBURSED			
State Code	Local Code	Statute Reference	Description
T	NBB	§12-81(74)	Trucks for Hire over 26,000 GVWR
T	NCA	§12-81(74)	Trucks for Hire over 55,000 GVWR
U – MANUFACTURING MACHINERY AND EQUIPMENT EXEMPTION NON-REIMBURSED			
State Code	Local Code	Statute Reference	Description
U	UAA	§12-81(76)	Manufacturing Machinery and Equipment

PART 5

TAX EXEMPT REAL PROPERTY CODES

Property exempted from taxation that must be assessed and listed separately on the grand list.

Tax exempt property is not required to be coded with a Land Use Code. Only the assessment and the Tax-Exempt Code are required to be listed.

State Code	Statutory Reference	Description
AAAX	§12-81(1)	Federal
BAAX	§12-81(4)	Municipal
BBAX	§12-81(67)	Beach Property
BCBX	§12-74	Municipal Airport in other Town
BDHX	§12-76	Water supply land
BEAX	§12-81(5)	Public purpose by will or trust
BFBX	§12-81(4)	Municipal Airport
BGCX	§7-329I	Municipal Port Authority
BHAX	§12-81(77)	Local Option - Regional Council of Governments
CAAX	§12-81(6)	Volunteer Fire Company
DAAX	§12-81(7)	Scientific
DBAX	§12-81(7)	Educational
DCAX	§12-81(7)	Literary
DDAX	§12-81(7)	Historical
DEAX	§12-81(7)	Charitable
DECX	§12-81(58)	Local Option - Charitable
DFAX	§12-81(75)	Nursing, Rest & Residential Care Facility Owned By Federally Tax Exempt Organization
EBAX	§10a-209	CT Student Loan Foundation
ECCX	§12-81n	Local Option - Businesses Offering Child Care Services
FAAX	§12-81(10)	Agricultural Society
FBAX	§12-81(10)	Horticultural Society
GAAX	§12-81(11)	Cemetery
HAAX	§12-81(13)	House of Religious Worship
IAAX	§12-81(14)	Parish house
IBAX	§12-81(14)	Church School
ICAX	§12-81(14)	Nonprofit camp
IDAX	§12-81(14)	Recreational facility
IEAX	§12-81(14)	Orphan asylum
IFAX	§12-81(14)	Thrift shop
IGAX	§12-81(14)	Reformatory

IHAX	§12-81(14)	Infirmary
JAAX	§12-81(15)	Houses used by officiating clergymen
KAAX	§12-81(16)	Hospitals
KBAX	§12-81(16)	Sanatoriums
KCAX	§33-179p	Health care facility (i.e. HMO)
LAAX	§12-81(18)	Veteran's organizations
MAAX	§12-81(29)	American National Red Cross
NAAX	§12-81(49)	Nonprofit camps
NBAX	§12-81(49)	Recreational facilities
OABX	§12-81(2)	State Property - Administration
OBBX	§12-81(2)	State Property - Child Care
OCBX	§12-81(2)	State Property - Correction Operational Facility
OCBX-C	§12-81(2)	State Property - Correction Closed Facility
ODBX	§12-81(2)	State Property - Education
OEBX	§12-81(2)	State Property - Hospitals & Health care
OFBX	§12-81(2)	State Property - Department of Public Safety
OGBX	§12-81(2)	State Property - Recreation
OHBX	§12-81(2)	State Property - Department of Transportation
OHBX-BIA	§15-101aa	State Property - Department of Transportation - Bradley International Airport
OIBX	§12-81(2)	State Property - Miscellaneous
OJAX	§12-81(2)	State Property - Property used for highway or bridges
OKBX	§12-81(2)	Mashantucket Pequot Tribal Land
OKMX	§12-81(2)	Mohegan Tribal Land
PABX	§12-20a	Private College
PBBX	§12-20a	General Hospitals
PCBX	§12-20a	Campus of the US Dept. of Veterans Affairs Connecticut Healthcare Systems
QAAX	§12-255	Public Service Co., Railroad
RAAX	§22a-270a	Materials Innovation and Recycling Authority
RAHX	§22a-270a	Materials Innovation and Recycling Authority - Reimbursed
RBAX	§32-46	Connecticut Innovations, Inc.
SAAX	§8-58	Property of any authority defined in §8-39(b)
SAHX	§8-58	Property of any authority (i.e., Municipal Housing Authority)
TAAX	§15-120rr	CT Airport Authority
UACX	§17a-817	CT Institute for Blind

LOCAL ABATEMENT ON TAXABLE PROPERTY CODES

Abatements are not reported to the State of Connecticut		
Local Code	Statute Reference	Description
ZAA	§8-215	Local Option - Low-to-Moderate Income Housing Abatement (Dept. of Housing)
ZAB	§12-81m	Local Option - Dairy/Fruit/Vegetable/Nursery/Hydroponic/Tobacco Farm or Commercial Lobstering – 50% Abatement
ZAC	§12-81o	Local Option - Food Manufacturing Plant >100 Acres – Abatement
ZAD	§12-81p	Local Option - Amusement Theme Park >200 Acres – Abatement
ZAE	§12-81q	Local Option - Infrastructure of Water Companies - Abatement
ZAF	§12-81r	Local Option - Contaminated Real Property - Abatement
ZAG	§12-81u	Local Option - Certain Communication Entities (RP and PP) - Abatement
ZAH	§12-81v	Local Option - Electric Cooperative – Abatement
ZAI	§12-81x	Local Option - Surviving Spouse of Police Officers or Firefighters - Abatement
ZAJ	§12-81z	Local Option - Citizenship Classes Provided by Non stock Corporations - Abatement
ZAK	§12-81aa	Local Option - Urban & Industrial Reinvestment Sites- 50% Abatement of Increase/5 Years