

**MASSACHUSETTS PROPERTY CLASSIFICATION SYSTEM Occupancy Codes**

Code	DESCRIPTION	Land Use
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**---- Multiple use Property ----**

010	CONDO MULTI-USE	RC
012	RES /OPEN SPACE USE	RC
013	RES /COMMERCIAL USE	RC
019	RES /EXEMPT USE	RC
025	RC: ONE RES UNIT	RC
026	RC: TWO RES UNITS	RC
027	RC: THREE RES UNITS	RC
031	COM /RES MULTI-USE	RC

**---- Commercial Property ----**

310	LAUNDRY OPERATION	C
311	LAUNDROMAT /CLEANER	C
312	MINI-STORAGE WHSE	C
313	LUMBER YARD STORAGE	C
314	TRUCK TERMINAL	C
315	PIERS / DOCK	C
316	WAREHOUSE / DISTRIBUTION	C
317	STORAGE WHSE / GARAGE	C
318	COLD STORAGE WHSE	C

**---- Commercial Property ----**

371	ARENA: ICE SKATING	C
372	ARENA: ROLLER SKATING	C
373	SWIMMING POOL -Enclosed	C
374	HEALTH SPA /CLUB	C
375	TENNIS/ RACQUET CLUB	C
376	GYM /ATHLETIC FACILITY	C
377	RECREATION BLDG	C

440	INDUSTRIAL LAND	CL
441	IND LAND (SECONDARY)	CL
442	IND LAND (UNUSABLE)	CL
445	RAILROAD PROP	I
446	WATER /SEWER UTILITY	I
450	INDUSTRIAL CONDO	I
465	COM BILLBOARD	C

**---- Residential Property ----**

101	SINGLE FAM DWELLING	R1
102	RESIDENTIAL CONDO	CD
103	MOBILE HOME	R1
104	TWO-FAM DWELLING	R2
105	THREE-FAM DWELLING	R3
106	RES ANCLL IMPROVEMT	RL
107	OTHER RESIDENTIAL	RL
108	CONDO PARKING (RES)	CP
109	MULTIPLE BLDGS/1 LOT	R3
110	CONDO STORAGE (RES)	CD

319	STRIP CENTER /STORES	C
320	RETAIL /WHSL /SERVICE	C
321	DISCOUNT STORE	C
322	DEPARTMENT STORE / MAL	C
323	SHOPPING CENTER	C
324	SUPERMARKET	C
325	RETAIL STORE DETACHED	C
326	RESTRANT /SERVICE	C
327	RESTRANT /LOUNGE	C
328	FAST FOOD RESTAURANT	C
329	BAR /TAVERN /PUB	C

380	GOLF COURSE	C
381	TENNIS COURT(S)	C
382	STABLE, KENNEL	C
383	SWIMMING POOL -Outdoor	C
384	BOAT HOUSE / MARINA	C
385	TAXABLE BLDG ONLY	C
386	CAMPGROUND FACILITY	C
387	PAY PARKING LOT	CL
388	AIR RIGHTS PROPERTY	C
389	BLDG: CHAP 61 A LAND	AH

**----- Exempt Ownership -----**

900	U.S. GOVERNMENT	E
901	COMMONWEALTH OF MASS	E
902	CITY OF BOSTON	E
903	BOST REDEVELOP AUTH	E
904	PRIV SCHOOL /COLLEGE	E
905	CHARITABLE ORGANIZTN	E
906	RELIGIOUS ORGANIZATN	E
907	121-A PROPERTY	EA
908	BOSTON HOUSING AUTH	E

**---- Apartment Property ----**

111	APT 4-6 UNITS	R4
112	APT 7-30 UNITS	A
113	APT 31-99 UNITS	A
114	APT 100+ UNITS	A
115	CO-OP APARTMENT	A
116	RES PARKING GARAGE	A
117	DAY CARE USE	A
118	ELDERLY HOME	A
119	RES PARKING LOT	A

330	SHOWROOM (AUTO)	C
331	AUTO SUPPLY /SERVICE	C
332	REPAIR /SERV GARAGE	C
333	SELF-SERV STATION	C
334	SERVICE CENTER / RETAIL	C
335	CAR WASH: AUTOMATIC	C
336	COM PARKING GARAGE	C
337	PARKING LOT	CL
338	SUBTERRANEAN GARAGE	C
339	CAR WASH: SELF-SERVICE	C

390	COMMERCIAL LAND	CL
391	COM LAND (SECONDARY)	CL
392	COM LAND (UNUSABLE)	CL
393	COM UNDERWATER LAND	CL
394	UTILITY BLDG /SHED	CL
395	AIR FREIGHT TERMINAL	C
396	HANGAR: STORAGE, MAINT	C
397	BUS / RAIL TERMINAL	C
398	AIRPORT TERMINAL	C
399	COM GREENHOUSE	C

Codes # 910-919 only apply to State-owned property with Re-imbursable LAND

910	Mass Dept Environment Mgmt	E
912	Mass Dept of Youth Services	E
914	Mass Dept of Mental Health	E
915	Metro Dist Com ( MDC ) LAND	E
917	Mass Dept Education (college)	E
918	Mass Environment Protection	E

121	ROOMING HOUSE	A
122	FRATERNITY HOUSE	A
123	RESIDENCE HALL	A
125	SUBSD HOUSING S- 8	A
126	SUBSD HOUSING S-231D	A
127	SUBSD HOUSING S-202	A
130	RESIDENTIAL LAND	RL
131	RES LAND (SECONDARY)	RL
132	RES LAND (UNUSABLE)	RL
140	CHILD CARE FACILITY	A

340	OFFICE (ATTACHED)	C
341	BANK BUILDING	C
342	MEDICAL OFFICE	C
343	OFFICE 1-2 STORY	C
344	OFFICE 3-9 STORY	C
345	OFFICE : CLASS B	C
346	OFFICE : CLASS B+	C
347	OFFICE : CLASS A-	C
348	OFFICE TOWER: Class A	C

**---- Industrial Property ----**

400	OLD MANUFACTURING	I
401	OLD INDUSTRIAL WHSE	I
402	OFFICE: INDUSTRIAL USE	I
403	NEW MANUFACTURING	I
404	LIGHT MFG / R & D	I
405	INDUSTRIAL LOFT	I
406	COMPUTER EQUIP BLDG	I
407	MACHINE SHOP (SMALL)	I
408	NEWSPAPER PLANT	I

codes # 920-929 used for NON-reimbursable

920	Mass Environment Mgmt	E
921	Mass Environmt Protection	E
922	Mass Corrections / Police	E
923	Mass Dept of Public Health	E
924	Mass Highway Dept	E
925	Metropolitan Dist Com ( MDC )	E
926	Mass Dept Justice /Judiciary	E
927	Mass Dept Education (college)	E
928	Mass Div Capital Asset Mgmt	E
929	Mass : Other property	E

Codes #150-154 are used only in the commercial Income system

150	APT : Studio	A
151	APT : 1 Bedroom Unit	A
152	APT : 2 Bedroom Unit	A
153	APT : 3 Bedroom Unit	A
154	APT : 4 Bedroom Unit	A
202	UNDERWATER LAND	RL
211	NON-PRODUCTIVE LAND	RL

350	POSTAL SERVICE	C
351	TRAINING /PRIV EDUC	C
352	DAY CARE USE (com bldg)	C
353	SOCIAL CLUB	C
354	MAUSOLEUM	C
355	FUNERAL HOME	C
356	COMM CONDO	CC
357	RETAIL CONDO	CC
358	OFFICE CONDO	CC
359	CONDO PARKING (COM)	CC

410	MINING, QUARRYING	I
412	METAL PROCESSING	I
413	AUTO SALVAGE YARD	I
414	FOOD PROCESS PLANT	I
415	BOTTLING PLANT	I
416	CANNERY	I
417	DAIRY	I

**---- Exempt Property Type ----**

Codes # 950-986 are used for valuation

950	RETAIL CONDO: EXEMPT	E
960	OFFICE CONDO: EXEMPT	E
965	GOV'T OFFICE BLDG	E
970	CHURCH, SYNAGOGUE	E
971	RECTORY, CONVENT	E
972	CORRECTIONAL BLDG	E
973	ADMINISTRATIVE BLDG	E
974	FIRE STATION	E
975	POLICE STATION	E
976	SCHOOL	E
977	COLLEGE (ACADEMIC )	E
978	LIBRARY	E
979	HOSPITAL (EXEMPT)	E
980	WATER TREATMT PLANT	E
981	INCINERATION PLANT	E
982	ARMORY (MILITARY)	E
983	CEMETERY	E
984	PUBLIC BEACH	E
985	OTHER EXEMPT BLDG	E
986	OTHER PUBLIC LAND	E
995	CONDO MAIN (no value)	CM
999	Partial Exempt Entity	

**---- Commercial Property ----**

300	HOTEL	C
301	MOTEL	C
302	INN, RESORT, B & B	C
303	PRIV CITY CLUB	C
304	NURSING /CONV HOME	C
305	HOSPITAL: Private /Taxable	C
306	LABORATORY	C
307	VETERINARY HOSPITAL	C
309	MED CLINIC OUTPATIENT	C

360	MUSEUM, GALLERY	C
361	NIGHT CLUB	C
362	MOVIE THEATER	C
363	DRIVE-IN THEATER	C
364	STAGE THEATER	C
365	AUDITORIUM/SPORT CTR	C
366	FIELDHOUSE /TRACK	C
367	RACE TRACK	C
368	FAIRGROUND, PARK	C
369	ARTIST STUDIO	C
370	BOWLING ALLEY	C

420	TANKS: ABOVE GROUND	I
421	TANKS: UNDER GROUND	I
422	ELEC POWER PLANT	I
423	ELEC TRANS R O W	I
424	ELEC SUBSTATION	I
425	GAS MANUFACTR PLANT	I
426	GAS PIPELINE R O W	I
427	GAS STORAGE	I
428	GAS PRESSURE STATION	I

430	TELEPH EXCHG STATION	I
431	TELEPH RELAY TOWER	I
432	CABLE T V FACILITY	I
433	RADIO /TV TRANS FACIL	I
435	RADIO /TV STUDIO	I
436	STUDIO /REMOTE CONTR	I