

## MA Property Type Classification Codes for Taxes and their applicability to the Massachusetts CII GP

Listing of all Massachusetts Tax Assessor's Use Codes. Tax codes that are eligible for residual designation permitting under this CII GP are indicated as "Com/Ind" in the PLER Category. All other tax codes are included for context along with their assigned modeled Phosphorus Loading Export Rate, as determined as part of the EPA analysis. Abbreviations for PLERs are as follows: Commercial and Industrial (includes institutional uses) (Com/Ind); Multi-Family (MFR) and High-Density Residential (HDR); Medium -Density Residential (MDR); Low Density Residential (LDR) - "Rural"; Highway (Highway); Forest (For); Open Land (Open); and Agriculture (Ag).

<b>2019 MA Property Type Classification Codes for Taxes</b>		
<a href="https://www.mass.gov/doc/property-type-classification-codes-non-arms-length-codes-and-sales-report-spreadsheet/download">https://www.mass.gov/doc/property-type-classification-codes-non-arms-length-codes-and-sales-report-spreadsheet/download</a>		
	<b>PLER Category (Focus on associated IC)</b>	<b>Directly Connected Impervious Cover ( TP lbs./ac yr<sup>-1</sup>)</b>
<b>Code 0 Multi use</b>		
013 Multiple-Use, primarily Residential	Com/Ind	1.80
031 Multiple-Use, primarily Commercial	Com/Ind	1.80
037 Multiple-Use, primarily Commercial with part of land designated under Chapter 61A use	Com/Ind	1.80
021 Multiple-Use, primarily Open Space	LDR	1.97
<b>Code 10 Residences</b>		
101 ..... Single Family	MDR	1.97
102 ..... Condominium	HDR	2.38
103 ..... Mobile Home (includes land used for purpose of a mobile home park)	HDR	2.38
104 ..... Two-Family	HDR	2.38
105 ..... Three-Family	HDR	2.38
106 ..... Accessory Land with Improvement - garage,	MDR	1.97
109 ..... Multiple Houses on one parcel	MDR	1.97
111 ..... Four to Eight Units	HDR	2.38
112 ..... More than Eight Units	HDR	2.38
114..... Affordable Housing Units	HDR	2.38
121 ..... Rooming and Boarding Houses	HDR	2.38
122 ..... Fraternity and Sorority Houses	HDR	2.38
123 ..... Residence Halls or Dormitories	HDR	2.38
124 ..... Rectories, Convents, Monasteries	HDR	2.38
125 ..... Other Congregate Housing	HDR	2.38
<b>13 Vacant Land in a Residential Zone or Accessory to Residential Parcel</b>		
130 ..... Developable Land	Open	1.50
131 ..... Potentially Developable Land	Open	1.50
132 ..... Undevelopable Land	Open	1.50

<b>14 Other</b>		
140 ..... Child Care Facility	Com/Ind	1.80
<b>Code 20 Open Land</b>		
201 ..... Residential Open Land	Open	1.50
202 ..... Underwater Land or Marshes	Water	
210 ..... Non-Productive Agricultural Land	Open	1.50
211 ..... Non-Productive Vacant Land	Open	1.50
220 ..... Commercial Vacant Land and not in commercial use	Open	1.50
221 ..... Underwater Land or Marshes	Water	
230 ..... Industrial Vacant Land (acreage not in commercial or industrial use)	Open	1.50
231 ..... Underwater Land or Marshes	Water	
<b>26 Forest Land</b>		
261 ..... All land designated under Chapter 61	For	1.50
262 ..... Christmas Trees	Open	1.50
<b>27 Agricultural/Horticultural</b>		
270 ..... Cranberry Bog	Ag	1.50
271 ..... Tobacco, Sod	Ag	1.50
272 ..... Truck Crops – vegetables	Ag	1.50
273 ..... Field Crops - hay, wheat, tillable forage	Ag	1.50
274 ..... Orchards - pears, apples, grape vineyards etc.	Open	1.50
275 ..... Christmas Trees	Open	1.50
276 ..... Necessary related land-farm roads, land under bldgs.	Ag	1.50
277 ..... Productive Woodland – woodlots	For	1.50
278 ..... Pasture	Open	1.50
279 ..... Nurseries	Ag	1.50
290 ..... Wet land, scrub land, rock land	Open	1.50
<b>28 Recreational Land</b>		
280 ..... Productive woodland -woodlots	For	1.50
281 ..... Hiking - trails or paths, Camping - areas with	Open	1.50
282 ..... Boating - areas for recreational boating and supporting land facilities	Com/Ind	1.80
283 ..... Golfing - areas of land arranged as a golf course	Com/Ind	1.80
284 ..... Horseback Riding - trails or areas	Open	1.50
285 ..... Hunting - areas for the hunting of wildlife and Fishing Areas	For	1.50
286 ..... Alpine Skiing - areas and Nordic Skiing - areas for “cross-country”	Open	1.50
287 ..... Swimming Areas and Picnicking Areas	Open	1.50
288 ..... Public Non-Commercial Flying – areas for gliding or hand-gliding	Open	1.50
289 ..... Target Shooting - areas for target shooting such as archery, skeet	Open	1.50
<b>Code 3 Commercial</b>		

300 .....	Hotels	Com/Ind	1.80
301 .....	Motels	Com/Ind	1.80
302 .....	Inns, Resorts or Tourist Homes	Com/Ind	1.80
304 .....	Nursing Homes	Com/Ind	1.80
305 .....	Private Hospitals	Com/Ind	1.80
306 .....	Care and Treatment Facilities	Com/Ind	1.80
310 .....	Tanks Holding Fuel and Oil Products	Com/Ind	1.80
311 .....	Bottled Gas and Propane Gas Tanks	Com/Ind	1.80
312 .....	Grain and Feed Elevators	Com/Ind	1.80
313 .....	Lumber Yards	Com/Ind	1.80
314 .....	Trucking Terminals	Com/Ind	1.80
315 .....	Piers, Wharves, Docks and related facilities	Com/Ind	1.80
316 .....	Other Storage, Warehouse and Distribution	Com/Ind	1.80
317 .....	Farm Buildings - barns, silo, utility shed, etc.	Ag	1.50
318 .....	Commercial Greenhouses	Com/Ind	1.80
321 .....	Facilities providing building materials hardware, etc.	Com/Ind	1.80
322 .....	Discount Stores, Junior Department Stores, Department Stores	Com/Ind	1.80
323 .....	Shopping Centers/Malls	Com/Ind	1.80
324 .....	Supermarkets (in excess of 10,000 sq. ft.)	Com/Ind	1.80
325 .....	Small Retail and Services stores (under 10,000 sq. ft.)	Com/Ind	1.80
326 .....	Eating and Drinking Establishments -	Com/Ind	1.80
330 .....	Automotive Vehicles Sales and Service	Com/Ind	1.80
331 .....	Automotive Supplies Sales and Service	Com/Ind	1.80
332 .....	Auto Repair Facilities	Com/Ind	1.80
333 .....	Fuel Service Areas - providing only fuel	Com/Ind	1.80
334 .....	Gasoline Service Stations - providing engine repair, maintenance services, and fuel	Com/Ind	1.80
335 .....	Car Wash Facilities	Com/Ind	1.80
336 .....	Parking Garages	Com/Ind	1.80
337 .....	Parking Lots - a commercial open parking lot	Com/Ind	1.80
338 .....	Other Motor Vehicles Sales and Services	Com/Ind	1.80
340 .....	General Office Buildings	Com/Ind	1.80
341 .....	Bank Buildings	Com/Ind	1.80
342 .....	Medical Office Buildings	Com/Ind	1.80
<b>35 Public Service Properties (Exempt Public Service Properties)</b>		Com/Ind	1.80
350 .....	Property Used for Postal Services	Com/Ind	1.80
351 .....	Educational Properties	Com/Ind	1.80
352 .....	Day Care Centers, Adult (see also Code 140)	Com/Ind	1.80
353 .....	Fraternal Organizations	Com/Ind	1.80
354 .....	Bus Transportation Facilities and Related Properties	Com/Ind	1.80
355 .....	Funeral Homes	Com/Ind	1.80

356 .....	Miscellaneous Public Services - professional membership organizations, business	Com/Ind	1.80
360 .....	Museums	Com/Ind	1.80
361 .....	Art Galleries	Com/Ind	1.80
362 .....	Motion Picture Theaters	Com/Ind	1.80
363 .....	Drive-In Movies	Com/Ind	1.80
364 .....	Legitimate Theaters	Com/Ind	1.80
365 .....	Stadiums	Com/Ind	1.80
366 .....	Arenas and Field Houses	Com/Ind	1.80
367 .....	Race Tracks	Com/Ind	1.80
368 .....	Fairgrounds and Amusement Parks	Com/Ind	1.80
369 .....	Other Cultural and Entertainment Properties	Com/Ind	1.80
370 .....	Bowling	Com/Ind	1.80
371 .....	Ice Skating	Com/Ind	1.80
372 .....	Roller Skating	Com/Ind	1.80
373 .....	Swimming Pools	Com/Ind	1.80
374 .....	Health Spas	Com/Ind	1.80
375 .....	Tennis and/or Racquetball Clubs	Com/Ind	1.80
376 .....	Gymnasiums and Athletic Clubs	Com/Ind	1.80
377 .....	Archery, Billiards, other indoor facilities	Com/Ind	1.80
380 .....	Golf Courses	Com/Ind	1.80
381 .....	Tennis Courts	Com/Ind	1.80
382 .....	Riding Stables	Com/Ind	1.80
383 .....	Beaches or Swimming Pools	Com/Ind	1.80
384 .....	Marinas - including marine terminals & associated areas for recreational craft	Com/Ind	1.80
385 .....	Fish and Game Clubs	Com/Ind	1.80
386 .....	Camping Facilities - accommodations for tents, campers or travel trailers	Com/Ind	1.80
387 .....	Summer Camps - children's camps	Com/Ind	1.80
388 .....	Other Outdoor facilities - e.g., driving ranges, miniature golf, baseball batting	Com/Ind	1.80
389 .....	Structures on land classified under Chapter 61B Recreational Land	Com/Ind	1.80
<b>39 Vacant Land - Accessory to Commercial</b>			
390 .....	Developable Land	Open	1.50
391 .....	Potentially developable Land	Open	1.50
392 .....	Undevelopable Land	Open	1.50
393 .....	Agricultural/Horticultural Land not included in Chapter 61A	Ag	1.50
<b>Code 4 Industrial Manufacturing and Processing</b>			
400 .....	Buildings for manufacturing operations	Com/Ind	1.80
401 .....	Warehouses for storage of manufactured products	Com/Ind	1.80
402 .....	Office Building - part of manufacturing operation	Com/Ind	1.80
403 .....	Land - integral part of manufacturing operation	Com/Ind	1.80
404 .....	Research and Development facilities	Com/Ind	1.80

<b>41 Mining and Quarrying</b>		
410 ..... Sand and Gravel	Com/Ind	1.80
411 ..... Gypsum	Com/Ind	1.80
412 ..... Rock	Com/Ind	1.80
413 ..... Other	Com/Ind	1.80
420 ..... Tanks	Com/Ind	1.80
421 ..... Liquid Natural Gas Tanks	Com/Ind	1.80
423 ..... Electric Transmission Right-of-Way	Open	1.50
424 ..... Electricity Regulating Substations	Com/Ind	1.80
425 ..... Gas Production Plants	Com/Ind	1.80
426 ..... Gas Pipeline Right-of Way	Open	1.50
427 ..... Natural or Manufactured Gas Storage	Com/Ind	1.80
428 ..... Gas Pressure Control Stations	Com/Ind	1.80
430 ..... Telephone Exchange Stations	Com/Ind	1.80
431 ..... Telephone Relay Towers; Cell towers	Com/Ind	1.80
432 ..... Cable TV Transmitting Facilities	Com/Ind	1.80
433 ..... Radio, Television Transmission Facilities	Com/Ind	1.80
434 ..... Telecommunication Data Centers	Com/Ind	1.80
<b>44 Vacant Land - Accessory to Industrial Property</b>		
440 ..... Developable Land	Open	1.50
441 ..... Potentially Developable Land	Open	1.50
442 ..... Undevelopable Land	Open	1.50
<b>45 Electric Generation Plants</b>		
450 ..... Electric Generation Plants	Com/Ind	1.80
451 ..... Electric Generation Plants, Renewable Energy	Com/Ind	1.80
452 ..... Electric Generation Plants, Agreement Value	Com/Ind	1.80
<b>Code 6 Forest land</b>		
601 ..... All land designated under Chapter 61	For	1.50
602 ..... Christmas Trees	Open	1.50
<b>Code 7 Agricultural/Horticultural All land that has been designated under Chapter 61A.</b>		
710 ..... Cranberry Bog	Ag	1.50
711 ..... Tobacco, Sod	Ag	1.50
712 ..... Truck Crops – vegetables	Ag	1.50
713 ..... Field Crops - hay, wheat, tillable forage cropland etc.	Ag	1.50
714 ..... Orchards - pears, apples, grape vineyards etc.	Open	1.50
715 ..... Christmas Trees	Open	1.50
716 ..... Necessary Related Land-farm roads, ponds, Land under farm buildings	Ag	1.50
717 ..... Productive Woodland 61A with a Forest Management Plan; woodlots	For	1.50
718 ..... Pasture	Open	1.50

719 ..... Nurseries	Ag	1.50
<b>72 Non-Productive Land</b>		
720 ..... Wet land, scrub land, rock land	Open	1.50
<b>Code 8 Recreational Land</b>		
801 ..... Hiking - trails or paths	Open	1.50
802 ..... Camping - areas with sites for overnight camping	Open	1.50
803 ..... Nature Study - areas specifically for	Open	1.50
804 ..... Boating - areas for recreational boating and supporting land facilities	Com/Ind	1.80
805 ..... Golfing - areas of land arranged as a golf course	Com/Ind	1.80
806 ..... Horseback Riding - trails or areas	Open	1.50
807 ..... Hunting - areas for the hunting of wildlife	Open	1.50
808 ..... Fishing Areas	Open	1.50
809 ..... Alpine Skiing - areas for "downhill" skiing	Open	1.50
810 ..... Nordic Skiing - areas for "cross-country" skiing	Open	1.50
811 ..... Swimming Areas	Open	1.50
812 ..... Picnicking Areas	Open	1.50
813 ..... Public Non-Commercial Flying - areas for gliding or hand-gliding	Open	1.50
814 ..... Target Shooting - areas for target shooting such as archery, skeet or	Open	1.50
815 ..... Productive Woodland – woodlots	For	1.50
<b>Code 9 EXEMPT PROPERTY All property which is totally exempt from taxation</b>		
<b>90 Public Service Properties</b>		
900 ..... United States Government	Com/Ind	1.80
<b>91 Commonwealth of Massachusetts –</b>		
910 ..... Department of Conservation and Recreation, Division of State Parks and Recreation	Com/Ind	1.80
911 ..... Division of Fish and Game Wildlife, Environmental Law Enforcement	Com/Ind	1.80
912 ..... Department of Corrections, Division of Youth Services	Com/Ind	1.80
913 ..... Department of Public Health, Soldiers' Homes	Com/Ind	1.80
914 ..... Department of Mental Health	Com/Ind	1.80
915 ..... Department of Conservation and Recreation, Division of Water Supply Protection	Com/Ind	1.80
916 ..... Military Division – Campgrounds	Com/Ind	1.80
917 ..... Education – Univ. of Mass, State Colleges, Community Colleges	Com/Ind	1.80
918 ..... Department of Environmental Protection,	Com/Ind	1.80
919 ..... Other	Com/Ind	1.80
920 ..... Department of Conservation and Recreation, Division of Urban Parks and Recreation	Com/Ind	1.80
921 ..... Division of Fish and Game , DFW Environmental Law Enforcement, DEP	Com/Ind	1.80
922 ..... Department of Corrections, Mass Military, State Police,	Com/Ind	1.80
923 ..... Department of Public Health, Soldiers 'Homes, Department of Mental Health,	Com/Ind	1.80
924 ..... Mass Highway Department	Highway	1.39
925 ...DCR Division of Water Supply Protection conservation restrictions	Open	1.50

and sewer easements), Urban Parks		
926 ..... Judiciary	Com/Ind	1.80
927 ..... Education – Univ. of Mass, State Colleges, Community Colleges	Com/Ind	1.80
928 ..... Division of Capital Asset Management,	Com/Ind	1.80
929 ..... Bureau of State Office Buildings—Other	Com/Ind	1.80
<b>93 Municipal or County Codes</b>		
930 ..... Vacant, Selectmen or City Council	Com/Ind	1.80
931 ..... Improved, Selectmen or City Council	Com/Ind	1.80
932 ..... Vacant, Conservation	Open	1.50
933 ..... Vacant, Education	Com/Ind	1.80
934 ..... Improved, Education	Com/Ind	1.80
935 ..... Improved, Municipal Public Safety	Com/Ind	1.80
936 ..... Vacant, Tax Title/ Treasurer	Com/Ind	1.80
937 ..... Improved, Tax Title/ Treasurer	Com/Ind	1.80
938 ..... Vacant, District	Open	1.50
939 ..... Improved, District	Com/Ind	1.80
<b>94 Educational Private</b>		
940.....Elementary Level	Com/Ind	1.80
941.....Secondary Level	Com/Ind	1.80
942.....College or University	Com/Ind	1.80
943.....Other Educational	Com/Ind	1.80
944.....Auxiliary Athletic	Com/Ind	1.80
945.....Affiliated Housing	HDR	2.38
946.....Vacant	Open	1.50
947.....Other	Com/Ind	1.80
<b>95 Charitable</b>		
950 ..... Vacant, Conservation Organizations	Open	1.50
951 ..... Other	Open	1.50
952 ..... Auxiliary Use (Storage, Barns, etc.)	Com/Ind	1.80
953 ..... Cemeteries	Open	1.50
954 ..... Function Halls, Community Centers,	Com/Ind	1.80
955 ..... Hospitals	Com/Ind	1.80
956 ..... Libraries, Museums	Com/Ind	1.80
957 ..... Charitable Services	Com/Ind	1.80
958 ..... Recreation, Active Use	Open	1.50
959 ..... Housing, Other	HDR	2.38
<b>96 Religious Groups</b>		
960 ..... Church, Mosque, Synagogue, Temple, etc.	Com/Ind	1.80
961 ..... Rectory or Parsonage, etc.	Com/Ind	1.80

962 ..... Other	Com/Ind	1.80
<b>97 Authorities</b>		
970 ..... Housing Authority	Com/Ind	1.80
971 ..... Utility Authority, Electric, Light, Sewer, Water	Com/Ind	1.80
972.....Transportation Authority	Com/Ind	1.80
973.....Vacant, Housing Authority	Open	1.50
974.....Vacant, Utility Authority	Open	1.50
975.....Vacant, Transportation Authority	Open	1.50
<b>98 Land Held by other Towns, Cities or Districts</b>		
980 ..... Vacant, Selectmen or City Council, Other City or Town	Open	1.50
981 ..... Improved, Selectmen or City Council, Other City or Town	Com/Ind	1.80
982 ..... Vacant, Conservation, Other City or Town	Open	1.50
985 ..... Improved Municipal or Public Safety, Other City or Town	Com/Ind	1.80
988.....Vacant, Other District	Open	1.50
989.....Improved, Other District	Com/Ind	1.80
<b>99 Other</b>		
990 ..... 121A Corporations	Com/Ind	1.80
991 ..... Vacant, County or Regional	Open	1.50
992 ..... Improved, County or Regional, Deeds or Administration	Com/Ind	1.80
993 ..... Improved Count or Regional Correctional	Com/Ind	1.80
994 ..... Improved County or Regional Association Commission	Com/Ind	1.80
995 ..... Other, Open Space	Open	1.50
996 ..... Other, Non-Taxable Condominium Common Land	Open	1.50
997 ..... Other	Open	1.50