

# PROPERTY TYPE CLASSIFICATION CODES

## Non-arm's Length Codes and Sales Report Spreadsheet Specifications

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Prepared by the Bureau of Local Assessment  
Revised April 2019

### CHANGES

- New Code: Code 434 for Telecommunication Data Centers
- **Edits:** Use Codes 114, 431, 717, 911,921



**D L S**  
DIVISION OF LOCAL SERVICES  
MA DEPARTMENT OF REVENUE

## INTRODUCTION

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These Guidelines are intended to assist the Board of Assessors in determining the proper classification of property according to its use.

The coding structure has three digit level of detail. The first digit indicates a major classification. The second digit is a major division and the third digit is a subdivision, both within the major classification of property.

If the guidelines do not include a three digit code for a specific property use, the assessor should use the code that most appropriately identifies the property's use.

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## MULTIPLE-USE PROPERTY

### CODE 0

Real property used or held for use for more than one purpose, including parcels with multiple detached or attached buildings, are considered multiple-use property for classification purposes. Any necessary related land on a multiple-use property must be allocated among the classes of property within the building.

The first digit of multiple-use property is always a zero (0). The second and third digits are the major classification of the property represented. The digits following zero (0) are listed in the order of major importance.

#### Examples

Since the guidelines for coding multiple-use property are unique, several specific examples of how to identify such property with these codes are listed here. These are only examples and do not represent all possible multiple use codes. **Note: The mixed use code is limited to three digits and can only describe two classes of property.**

#### 013 Multiple-Use, primarily Residential

A building with a retail store on the first floor, apartments on the upper floors, and a major portion of the related land is reserved for tenant parking.

#### 031 Multiple-Use, primarily Commercial

A building with retail use on the first floor, office space on the second and third floors, apartments on the fourth floor and a major portion of the related land is allocated for commercial use.

#### 037 Multiple-Use, primarily Commercial with part of land designated under Chapter 61A use

A farm property with land and buildings predominantly used for commercial farming with part of land (at least 5 acres) designated horticulture/agricultural under Chapter 61A.

#### 021 Multiple-Use, primarily Open Space

A single-family house with substantial acreage designated open space by the assessors.

## RESIDENTIAL

### CODE 1

**M.G.L. Chapter 59 §2A:** All real property used or held for human habitation containing one or more dwelling units including rooming houses with facilities assigned and used for living, sleeping, cooking and eating on a non-transient basis, and including a bed and breakfast home with no more than three rooms for rent. Such property includes accessory land, buildings or improvements incidental to such habitation and used exclusively by the residents of the property or their guests. Such property shall include: (i) land that is situated in a residential zone and has been subdivided into residential lots, and (ii) land used for the purpose of a manufactured housing community, as defined in Chapter 140, §32F. Such property shall not include a hotel or motel.

Incidental accessory land, buildings or improvements would include garages, sheds, in-ground swimming pools, tennis courts, etc. Non-incidental accessory land, classified and coded differently, would include mixed use properties, such as a variety store, machine shop, etc. on a residential parcel.

### 10 Residences

- 101 .....Single Family
- 102 .....Condominium
- 103 .....Mobile Home (includes land used for purpose of a mobile home park)
- 104 .....Two-Family
- 105 .....Three-Family
- 106 .....Accessory Land with Improvement - garage, etc.
- 107 .....(Intentionally left blank)
- 108 .....(Intentionally left blank)
- 109 .....Multiple Houses on one parcel (for example, a single and a two-family on one parcel)

### 11 Apartments

- 111 .....Four to Eight Units
- 112 .....More than Eight Units
- 113.... (Intentionally left blank)
- 114.....Affordable Housing Units (**Greater than 50% of the units qualify**) **Categorize per MGL 184, § 26, § 31 for definition of governmental body and affordable housing restriction**

## 12 Non-Transient Group Quarters

- 121..... Rooming and Boarding Houses
- 122..... Fraternity and Sorority Houses
- 123..... Residence Halls or Dormitories
- 124..... Rectories, Convents, Monasteries
- 125..... Other Congregate Housing which includes non-transient shared living arrangements

## 13 Vacant Land in a Residential Zone or Accessory to Residential Parcel

- 130..... Developable Land
- 131..... Potentially Developable Land
- 132..... Undevelopable Land

## 14 Other

- 140..... Child Care Facility (M.G.L. Chapters 59 §3F; 40A §9C) (see also Code 352)

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## OPEN SPACE

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### CODE 2

**M.G.L. Chapter 59 §2A:** Land which is not otherwise classified and which is not taxable under the provisions of Chapter 61, 61A or 61B, or taxable under a permanent conservation restriction, and which land is not held for the production of income but is maintained in an open or natural condition and which contributes significantly to the benefit and enjoyment of the public.

For land designated as Forest, Agricultural/Horticultural and Recreational under Chapters 61, 61A, 61B, see Codes 6, 7, 8. Land placed under conservation restriction according to Chapter 184, §31 is to be classified according to its use as residential, commercial or industrial property.

### 20 Open Land in a Residential Area

- 201 .....Residential Open Land
- 202 .....Underwater Land or Marshes not under public ownership located in residential area (typically, privately owned ponds, lakes, salt marshes or other wetlands of non-commercial use)

### 21 Open Land in Rural Area

- 210 .....Non-Productive Agricultural Land (that part of an operating farm not classified as Chapter 61A Agricultural/Horticultural or Chapter 61 Forest Land)
- 211 .....Non-Productive Vacant Land

### 22 Open Land in a Commercial Area

- 220 .....Commercial Vacant Land (acreage without site improvements and not in commercial use)
- 221 .....Underwater Land or Marshes not under public ownership located in commercially zoned area

## 23 Open Land in an Industrial Area

- 230..... Industrial Vacant Land (acreage without site improvements and not in commercial or industrial use)
- 231..... Underwater Land or Marshes not under public ownership located in industrial area

## Chapter 61, 61A, 61B Property Being Classified as Open Space

Forest, Agricultural/Horticultural and Recreational lands valued according to M.G.L. Chapters 61, 61A 61B and is being classified as open space. (Without an Open Space Classification they must be placed in Codes 6, 7 or, see page 8.)

## 26 Forest Land

- 261..... All land designated under Chapter 61
- 262..... Christmas Trees

## 27 Agricultural/Horticultural

All land that designated under Chapter 61A. (Land devoted to this use must be in excess of 5 acres and meet other requirements of the law and is being classified as open space.) Note Non-Productive land is being coded as 29.

## Productive Land

- 270..... Cranberry Bog
- 271..... Tobacco, Sod
- 272..... Truck Crops - vegetables
- 273..... Field Crops - hay, wheat, tillable forage cropland etc.
- 274..... Orchards - pears, apples, grape vineyards etc.
- 275..... Christmas Trees
- 276..... Necessary related land-farm roads, ponds, land under farm buildings
- 277..... Productive Woodland - woodlots
- 278..... Pasture
- 279..... Nurseries

## Non-Productive Land

- 290..... Wet land, scrub land, rock land

## 28 Recreational Land

All property designated under Chapter 61B. (If an area has more than one use according to the codes below, use the code which represents the primary use of the land and is being classified as open space.).

- 280 .....Productive woodland -woodlots
- 281 .....Hiking - trails or paths, Camping - areas with sites for overnight camping, Nature Study - areas specifically for nature study or observation
- 282 .....Boating - areas for recreational boating and supporting land facilities
- 283 .....Golfing - areas of land arranged as a golf course
- 284 .....Horseback Riding - trails or areas
- 285 .....Hunting - areas for the hunting of wildlife and Fishing Areas
- 286 .....Alpine Skiing - areas for “downhill” skiing and Nordic Skiing - areas for “cross-country” skiing
- 287 .....Swimming Areas and Picnicking Areas
- 288 .....Public Non-Commercial Flying - areas for gliding or hand-gliding
- 289 .....Target Shooting - areas for target shooting such as archery, skeet or approved fire-arms

## COMMERCIAL

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### CODE 3

**M.G.L. Chapter 59 §2A:** All real property used or held for use for business purposes and not specifically included in another class, including but not limited to any commercial, business, retail, trade, service, recreational, agricultural, artistic, sporting, fraternal, governmental, educational, medical or religious enterprise for non-profit purposes.

### 30 Transient Group Quarters

- 300..... Hotels
- 301..... Motels
- 302..... Inns, Resorts or Tourist Homes
- 303..... (Intentionally left blank)
- 304..... Nursing Homes - includes property designed for minimal care with or without medical facilities
- 305..... Private Hospitals
- 306..... Care and Treatment Facilities - designed and used on a transient basis, including half-way houses or other types of facilities that service the needs of people

### 31 Storage Warehouses and Distribution Facilities

- 310..... Tanks Holding Fuel and Oil Products for Retail Distribution, either Above Ground or Underground (Underground tanks of service stations would be real estate; however, above ground tanks that rest on concrete saddles or steel frames that can be separated without damage are personal property.)
- 311..... Bottled Gas and Propane Gas Tanks
- 312..... Grain and Feed Elevators
- 313..... Lumber Yards
- 314..... Trucking Terminals
- 315..... Piers, Wharves, Docks and related facilities that are used for storage and transit of goods
- 316..... Other Storage, Warehouse and Distribution facilities (see also Industrial Code 401)
- 317..... Farm Buildings - barns, silo, utility shed, etc.
- 318..... Commercial Greenhouses

### 32 Retail Trade

- 321 .....Facilities providing building materials, hardware and farm equipment, heating, hardware, plumbing, lumber supplies and equipment
- 322 .....Discount Stores, Junior Department Stores, Department Stores
- 323 .....Shopping Centers/Malls
- 324 .....Supermarkets (in excess of 10,000 sq. ft.)
- 325 .....Small Retail and Services stores (under 10,000 sq. ft.)
- 326 .....Eating and Drinking Establishments - restaurants, diners, fast food establishments, bars, nightclubs

### 33 Retail Trade - Automotive, Marine Craft and Other Engine Propelled Vehicles, Sales and Service

- 330 .....Automotive Vehicles Sales and Service
- 331 .....Automotive Supplies Sales and Service
- 332 .....Auto Repair Facilities
- 333 .....Fuel Service Areas - providing only fuel products
- 334 .....Gasoline Service Stations - providing engine repair or maintenance services, and fuel products
- 335 .....Car Wash Facilities
- 336 .....Parking Garages
- 337 .....Parking Lots - a commercial open parking lot for motor vehicles
- 338 .....Other Motor Vehicles Sales and Services

### 34 Office Building

- 340 .....General Office Buildings
- 341 .....Bank Buildings
- 342 .....Medical Office Buildings

**35 Public Service Properties (see Code 9 for Exempt Public Service Properties)**

- 350..... Property Used for Postal Services
- 351..... Educational Properties
- 352..... Day Care Centers, Adult (see also Code 140)
- 353..... Fraternal Organizations
- 354..... Bus Transportation Facilities and Related Properties
- 355..... Funeral Homes
- 356..... Miscellaneous Public Services - professional membership organizations, business associations, etc.

**36 Cultural and Entertainment Properties**

- 360..... Museums
- 361..... Art Galleries
- 362..... Motion Picture Theaters
- 363..... Drive-In Movies
- 364..... Legitimate Theaters
- 365..... Stadiums
- 366..... Arenas and Field Houses
- 367..... Race Tracks
- 368..... Fairgrounds and Amusement Parks
- 369..... Other Cultural and Entertainment Properties

**37 Indoor Recreational Facilities**

- 370..... Bowling
- 371..... Ice Skating
- 372..... Roller Skating
- 373..... Swimming Pools
- 374..... Health Spas
- 375..... Tennis and/or Racquetball Clubs
- 376..... Gymnasiums and Athletic Clubs
- 377..... Archery, Billiards, other indoor facilities

**38 Outdoor Recreational Properties (excluding those classified under General Laws 61B)**

- 380 .....Golf Courses
- 381 .....Tennis Courts
- 382 .....Riding Stables
- 383 .....Beaches or Swimming Pools
- 384 .....Marinas - including marine terminals & associated areas primarily for recreational marine craft
- 385 .....Fish and Game Clubs
- 386 .....Camping Facilities - accommodations for tents, campers or travel trailers
- 387 .....Summer Camps - children's camps
- 388 .....Other Outdoor facilities - e.g., driving ranges, miniature golf, baseball batting ranges, etc.
- 389 .....Structures on land classified under Chapter 61B Recreational Land

**39 Vacant Land - Accessory to Commercial parcel or not specifically included in another class**

- 390 .....Developable Land
- 391 .....Potentially developable Land
- 392 .....Undevelopable Land
- 393 .....Agricultural/Horticultural Land not included in Chapter 61A

## INDUSTRIAL

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### CODE 4

**M.G.L. Chapter 59 §2A:** All real property used or held for use for manufacturing, milling, converting, producing, processing, extracting or fabricating materials unserviceable in their natural state to create commercial products or materials; the mechanical, chemical or electronic transformation of property into new products and any use that is identical to or an integral part of such use, whether for profit or non-profit purposes; property used or held for uses for the storage, transmitting and generating of utilities.

### 40 Manufacturing and Processing

- 400..... Buildings for manufacturing operations
- 401..... Warehouses for storage of manufactured products
- 402..... Office Building - part of manufacturing operation
- 403..... Land - integral part of manufacturing operation
- 404..... Research and Development facilities

### 41 Mining and Quarrying

- 410..... Sand and Gravel
- 411..... Gypsum
- 412..... Rock
- 413..... Other

### 42 Utility Properties

- 420..... Tanks
- 421..... Liquid Natural Gas Tanks
- 423..... Electric Transmission Right-of-Way
- 424..... Electricity Regulating Substations
- 425..... Gas Production Plants
- 426..... Gas Pipeline Right-of Way
- 427..... Natural or Manufactured Gas Storage
- 428..... Gas Pressure Control Stations

### 43 Utility Properties - Communication

- 430 .....Telephone Exchange Stations
- 431 .....Telephone Relay Towers; Cell towers
- 432 .....Cable TV Transmitting Facilities
- 433 .....Radio, Television Transmission Facilities
- 434 .....Telecommunication Data Centers

### 44 Vacant Land - Accessory to Industrial Property

- 440 .....Developable Land
- 441 .....Potentially Developable Land
- 442 .....Undevelopable Land

### 45 Electric Generation Plants

- 450 .....Electric Generation Plants
- 451 .....Electric Generation Plants, Renewable Energy
- 452 .....Electric Generation Plants, Agreement Value



## PERSONAL PROPERTY

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### CODE 5

**M.G.L. Chapter 59 §2:** All personal property...wherever situated, unless expressly exempt, shall be subject to taxation.

**501.....** Individuals, Partnerships, Associations, Trusts, Limited Liability Companies and other non-incorporated entities filing for federal income tax purposes as non-incorporated entities

All personal property is taxable and includes: stock in trade, machinery used in the conduct of the business, personal property used in connection with any cleaning or laundry processes, machinery used in the refrigeration of goods or in the air conditioning of premises, and all furnishings and effects not kept at an individual's domicile.

**502.....** Business Corporations, as defined in Chapter 63 §30 and taxable under Chapter 63§39, including unincorporated entities treated as corporations for federal income tax purposes.

Taxable personal property includes only: underground conduits, poles, wires and pipes, whether on public or private property; and machinery used in the conduct of the business, except stock in trade or machinery directly used in connection with dry cleaning or laundering processes, refrigeration of goods, air conditioning of premises or in any purchasing, selling, accounting or administrative function.

**503.....** Classified Manufacturing Corporations\*, as defined in Ch. 63 §42B, including unincorporated entities treated as corporations for federal income tax purposes.

Taxable personal property includes only: underground conduits, poles, wires and pipes whether on public or private property.

\*Includes Classified Research & Development Corporations in communities accepting local option R & D exemptions and Classified Manufacturing and Research & Development LLCs with single member disregarded entities in communities accepting that local option exemption.

**504.....** Utility Corporations, other than Telephone and Pipeline Corporation, taxed as business corporations, including unincorporated entities treated as corporations for federal income tax purposes.

Taxable personal property includes only: underground conduits, poles, wires and pipes whether on public or private property; and machinery used in the conduct of business, except stock in trade or machinery directly used in connection with dry cleaning or laundering processes, refrigeration of goods, air conditioning of premises or in any purchasing, selling, accounting or administrative function.

**505.....** Machinery, Poles, Wires and Underground Conduits, Wires and Pipes of all Telephone and Telegraph Companies, as determined by the Commissioner of Revenue.

**506.....** Pipelines of 25 Miles or More in Length for Transmitting Natural Gas or Petroleum, as determined by the Commissioner of Revenue.

**508.....** Cellular/Mobile Wireless Telecommunications Companies

**550.....** Electric Generation Plants Personal Property

**551.....** Electric Generation Plant P.P., Renewable Energy

**552.....** Electric Generation P. P., Agreement Value

## CHAPTER 61, 61A, 61B PROPERTY

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Forest, Agricultural/Horticultural and Recreational lands valued according to M.G.L. Chapters 61, 61A 61B are not specifically included in any of the four major classifications. The commercial property tax rate, however, is the applicable rate for land under these chapters.

### CODE 6

#### Forest Land

- 601..... All land designated under Chapter 61
- 602..... Christmas Trees

### CODE 7

#### Agricultural/Horticultural

All land that has been designated under Chapter 61A. (Land devoted to this use must be in excess of 5 acres and meet other requirements of the law.)

#### 71 Productive Land (Including Necessary and Related Land)

- 710..... Cranberry Bog
- 711..... Tobacco, Sod
- 712..... Truck Crops - vegetables
- 713..... Field Crops - hay, wheat, tillable forage cropland etc.
- 714..... Orchards - pears, apples, grape vineyards etc.
- 715..... Christmas Trees
- 716..... Necessary Related Land-farm roads, ponds, Land under farm buildings
- 717..... Productive Woodland **61A with a Forest Management Plan**; woodlots
- 718..... Pasture
- 719..... Nurseries

#### 72 Non-Productive Land

- 720..... Wet land, scrub land, rock land

### CODE 8

#### Recreational Land

All property that has been designated under Chapter 61B. (If an area has more than one use according to the codes below, use the code which represents the primary use of the land).

- 801 .....Hiking - trails or paths
- 802 .....Camping - areas with sites for overnight camping
- 803 .....Nature Study - areas specifically for nature study or observation
- 804 .....Boating - areas for recreational boating and supporting land facilities
- 805 .....Golfing - areas of land arranged as a golf course
- 806 .....Horseback Riding - trails or areas
- 807 .....Hunting - areas for the hunting of wildlife
- 808 .....Fishing Areas
- 809 .....Alpine Skiing - areas for “downhill” skiing
- 810 .....Nordic Skiing - areas for “cross-country” skiing
- 811 .....Swimming Areas
- 812 .....Picnicking Areas
- 813 .....Public Non-Commercial Flying - areas for gliding or hand-gliding
- 814 .....Target Shooting - areas for target shooting such as archery, skeet or approved fire-arms
- 815 .....Productive Woodland - woodlots

## EXEMPT PROPERTY

### CODE 9

All property which is totally exempt from taxation under various provisions of the law and owned by:

#### 90 Public Service Properties

- 900..... United States Government
- 901..... (Intentionally left blank)

#### 91 Commonwealth of Massachusetts – Reimbursable Land

- 910..... Department of Conservation and Recreation, Division of State Parks and Recreation
- 911..... Division of Fish and Game Wildlife, Environmental Law Enforcement
- 912..... Department of Corrections, Division of Youth Services
- 913..... Department of Public Health, Soldiers' Homes
- 914..... Department of Mental Health, Department of Mental Retardation
- 915..... Department of Conservation and Recreation, Division of Water Supply Protection
- 916..... Military Division – Campgrounds
- 917..... Education – Univ. of Mass, State Colleges, Community Colleges
- 918..... Department of Environmental Protection, Low-level Radioactive Waste Management Board
- 919..... Other

#### 92 Commonwealth of Massachusetts – Non Reimbursable

- 920..... Department of Conservation and Recreation, Division of Urban Parks and Recreation
- 921..... Division of Fish and Game , DFW Environmental Law Enforcement, Department of Environmental Protection
- 922..... Department of Corrections, Division of Youth Services, Mass Military, State Police, Sheriffs' Departments
- 923..... Department of Public Health, Soldiers' Homes, Department of Mental Health, Department of Mental Retardation
- 924..... Mass Highway Department
- 925..... Department of Conservation and Recreation Division of Water Supply Protection conservation restrictions and sewer easements), Urban Parks
- 926..... Judiciary

- 927 .....Education – Univ. of Mass, State Colleges, Community Colleges
- 928 .....Division of Capital Asset Management, Bureau of State Office Buildings
- 929 .....Other

### GASB 34 Codes

#### 93 Municipal or County Codes

- 930 .....Vacant, Selectmen or City Council
- 931 .....Improved, Selectmen or City Council
- 932 .....Vacant, Conservation
- 933 .....Vacant, Education
- 934 .....Improved, Education
- 935 .....Improved, Municipal Public Safety
- 936 .....Vacant, Tax Title/ Treasurer
- 937 .....Improved, Tax Title/ Treasurer
- 938 .....Vacant, District
- 939 .....Improved, District

#### 94 Educational Private

- 940.....Elementary Level
- 941.....Secondary Level
- 942.....College or University
- 943.....Other Educational
- 944.....Auxiliary Athletic
- 945.....Affiliated Housing
- 946.....Vacant
- 947.....Other

#### 95 Charitable

- 950 .....Vacant, Conservation Organizations
- 951 .....Other
- 952 .....Auxiliary Use (Storage, Barns, etc.)
- 953 .....Cemeteries
- 954 .....Function Halls, Community Centers, Fraternal Organizations
- 955 .....Hospitals
- 956 .....Libraries, Museums
- 957 .....Charitable Services
- 958 .....Recreation, Active Use
- 959 ..... Housing, Other

#### 96 Religious Groups

- 960 .....Church, Mosque, Synagogue, Temple, etc.
- 961 .....Rectory or Parsonage, etc.
- 962 ..... Other

**97 Authorities**

- 970..... Housing Authority
- 971..... Utility Authority, Electric, Light, Sewer,  
Water
- 972..... Transportation Authority
- 973..... Vacant, Housing Authority
- 974..... Vacant, Utility Authority
- 975..... Vacant, Transportation Authority

**98 Land Held by other Towns, Cities or Districts**

- 980..... Vacant, Selectmen or City Council, Other  
City or Town
- 981..... Improved, Selectmen or City Council, Other  
City or Town
- 982..... Vacant, Conservation, Other City or Town
- 985..... Improved Municipal or Public Safety, Other  
City or Town
- 988..... Vacant, Other District
- 989..... Improved, Other District

**99 Other**

- 990..... 121A Corporations
- 991..... Vacant, County or Regional
- 992..... Improved, County or Regional, Deeds or  
Administration
- 993..... Improved Count or Regional Correctional
- 994..... Improved County or Regional Association  
Commission
- 995..... Other, Open Space
- 996..... Other, Non-Taxable Condominium Common  
Land
- 997..... Other

# PROPERTY SALES REPORT INSTRUCTIONS

The Property Sales Reports (LA-3) are used in conducting assessment/sales ratio studies. In order to conduct an accurate study, the following information needs to be completed on all sales over \$1,000. The Board of Assessors must sign, date and submit the LA-3 via DLS Gateway. See *Property Sales Report Spreadsheet Specifications* on page 12 for submission requirement standards.

## NON-ARM'S LENGTH CODES

An "arm's length" sale is a sale between a willing buyer and a willing seller with no unusual circumstances involved in the sale. Listed below are the codes for sales that are considered non-arm's length.

- |   |  |
|---|--|
| <p>A. Sale between members of the same family</p> <p>B. An intra-corporation sale, e.g. between a corporation and its stockholder, subsidiary, affiliate or another corporation whose stock is in the same ownership</p> <p>C. Sale of any real property which includes personal property, machinery, equipment, inventories or "good will".</p> <p>D. <b>As of FY17, use of code "D" was substituted with "O"</b> <i>In prior years: Sale of property substantially changed <u>before</u> the sale occurred but after the assessment date, i.e. sale price includes change, whereas assessed value does <u>not</u>.</i></p> <p>E. Sale to / from a federal, state, or local government</p> <p>F. Transfer of convenience, e.g., correcting defects in a title, a transfer by a husband either through a third party or himself and his wife to create a tenancy by the entirety, etc.</p> <p>G. Sale of only a portion of the assessed unit, e.g., a parcel sold from a larger tract and the assessment is for the larger tract, or a portion is in another municipality</p> <p>H. Sale resulting from a court order, e.g., a divorce settlement, estate sale</p> <p>I. Sale in proceedings of bankruptcy</p> <p>J. Sale of an undivided interest</p> <p>K. Sale to / from an educational, charitable, or religious organization</p> | <p>L. Repossession or Sale of a foreclosed property by a financial institution or lender.</p> <p>M. Sale of property, the value of which has been materially influenced by zoning changes not reflected in current assessments</p> <p>N. Other, when a non-arm's length sale does not fall into any other category, this code is used, accompanied by a written explanation and/or comparable sales analysis.</p> <p>O. Sale of property where a <u>substantial</u> physical change has occurred. Specifically, the <u>sale price</u> and <u>proposed value</u> do not represent a property with the same physical characteristics. <i>i.e. sale price does <u>not</u> include change, whereas the assessed value does</i></p> <p>P. Sale of property with a change in use when compared to its use on the assessment date.</p> <p>Q. Sale of property which includes both a trade of property and cash for the property conveyed</p> <p>R. Sale of property which has been sold more than once in the same analysis period. Only the most recent valid sale closest to the assessment date is used for analysis purposes. See page 17 for examples.</p> <p>S. <b>As of FY 2017, use of code "S" can be substituted with an "L"</b>. <i>In prior years, was sale of a foreclosed property by a financial institution or other lender. (If considered arm's length, must be supported by detailed documentation.)</i></p> <p>T. Property sold to an abutter</p> <p>U. Private sale not put on the market</p> <p>V. Sale of multiple parcels</p> <p>W. Sale affected by deed restriction, e.g., 40B housing</p> <p>X. <i>Discontinued as of FY17</i></p> |
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# GATEWAY Version 3 - PROPERTY SALES REPORT - LA3

There is **one unified sales LA3 file template** for both Interim and Certification years.

- Gateway will run the validations, eliminating the need to copy data into a clean-up template then into the Upload screen
- **Note: Excel file must be in .xlsx format.**

## PROPERTY SALES REPORT - LA3 Spreadsheet Specifications

### Data Layout Example

<i>Columns</i>																	
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
jur_code	sale_date	parcel_id	seller	buyer	st_num	st_alpha	st_name	prop_type_id	nal_code	sale_price	assessment_value	proposed_value	as_ratio	outlier	time_trend	comments	Location Id
001	09/03/2015	6-0-28	Smith John	Jones Paul	121		Woodland St	101		470,000	390,000	447,500	0.95		485,000		123AB456EC30
001	12/22/2015	12-0-160A	Harrison W.	Ravcroft B.	83	A	Forest St	102		320,000	270,000	332,000	1.04		320,000		123AB465EC275
001	07/12/2015	6-0-156	Johns P.	Bradley A.	13		Ralph Ave	104	N	125,000	185,000	170,000	1.36		125,000	Short Sale	123AB376EC1
001	06/18/2015	3-0-66	Bartlett Co.	Miller William	175		Maple St	101	P	225,000	220,000	475,000	2.11		230,900		123AB258C10

Row Headings should be on one line (wrapped if necessary) labeled exactly as above

see note below

Column Heading	Description	Format
Column A jur_code	DOR community ID number	Text column - Three digits
Column B sale_date	Date of sale	Date column - mm/dd/yyyy
Column C parcel_id	Community identification	No special format - up to 30 Characters*
Column D seller	Grantor of the property	No special format - up to 40 Characters*
Column E buyer	Grantee of the property	No special format - up to 40 Characters*
Column F st_num	Street number of the property	Numeric - up to 10 digits
Column G st_alpha	For any text character part of st_num	Text Column up to 5 Characters
Column H st_name	Name of the street, road etc.	Maximum Length - 40 Characters
Column I prop_type_id	State use code of property	Text column - 3 Characters **
Column J nal_code	Non-arms Length Code	Text column - up to 3 Characters ***
Column K sale_price	Sale Price of the property	Numeric *
Column L assessment_value	Prior Fiscal Year Assessment	Numeric *
Column M proposed_value	Proposed current Fiscal Year Assessment.	Numeric *
Column N as_ratio	Assessment Sales Ratio	Numeric with 2 place decimal
Column O outlier	DOR use only, should be blank for all entries	
Column P time_trend	(If applicable) Time-Adjusted Sales Price.	Numeric ****
Column Q Comments	Explanation of "N" codes or other as needed	Text
Column R Location ID	Location ID - GPS Based	AlphaNumeric - up to 255 Characters*

- \* No entry can be blank.
- \*\* This should reflect the property's class code as of the proposed assessment date, not what it was at the time of the sale.
- \*\*\* Must be left blank for all valid sales.
- \*\*\*\* If using a time adjustment for any or all classes, entire column may be filled. (Use actual selling price for those sales not time adjusted.)  
If a community is not using a time-adjustment, column can be left blank.

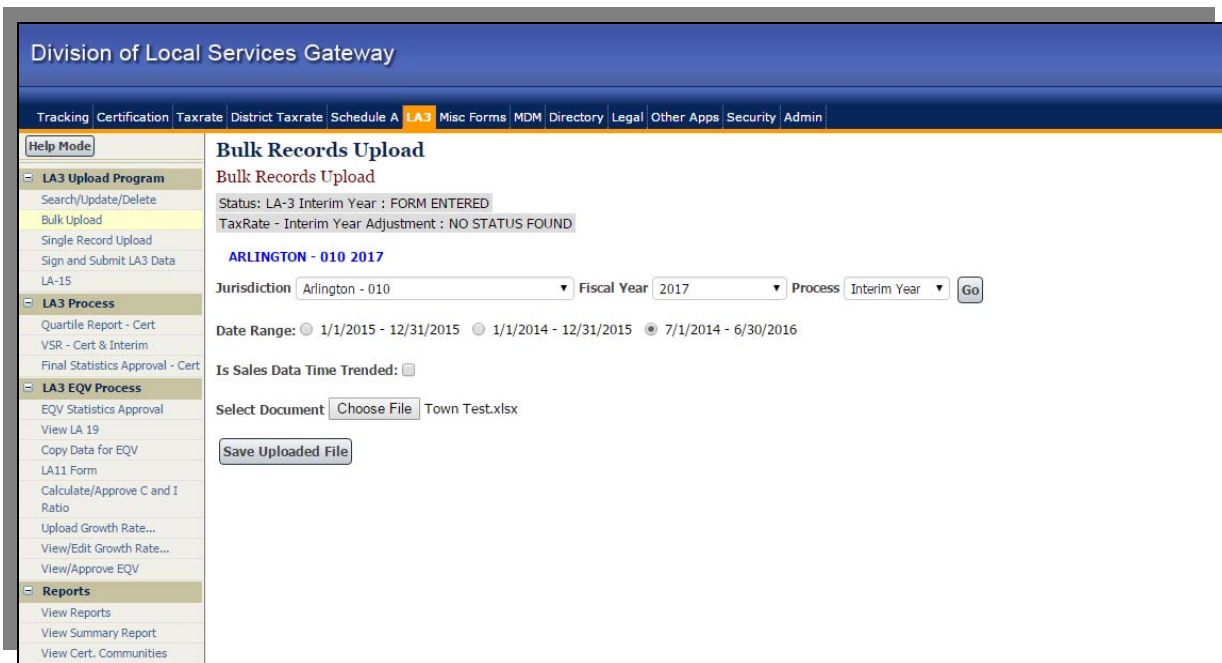
**Note:** In the example above, the original sale of \$225,000 is arms length since a vacant piece of land (class 130) sold and the prior FY assessed value reflects this (\$220,000). However, the same sale, when compared to the current FY assessed value of a single family home (\$475,000), becomes a non-arms length sale with the NAL code of "P". The usage class changes from a 130 to a 101.

See (OVER) for Gateway Upload

## Data Upload Directions

### First Step: Bulk Upload

1. Once the LA3 Sales Report has the updated headings, in Gateway, click on **the LA3 tab > LA3 Upload Program > Bulk Upload** screen.
2. For your jurisdiction, select the fiscal year and the process **will default** to either be Certification or Interim Year. *Note: Gateway automatically selects whether the community is in their Interim or Certification year for the selected fiscal year.*
3. Click on **Date Range** for sales being submitted and click on box if **Sales Data Time Trended**.

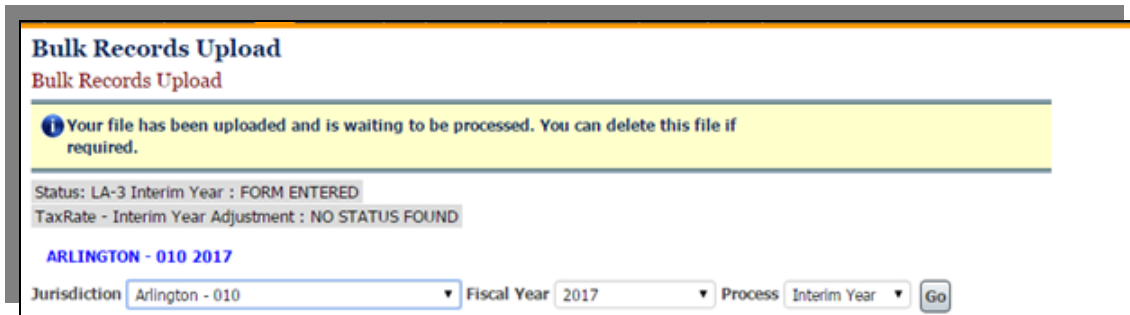


Click on **Choose File**.

Select your LA3 Sales file from your computer drive and click on **Save Uploaded File**.

**Once LA3 Sales upload is saved, statistics will be processed.**

*After saving the file, you will see the following message:*



- *About every 30 seconds, the Upload Service checks for new files. When it sees one or more new files it will begin processing each file in the order in which it arrived in the pen. This happens very rapidly for most size files, but users can either wait on the upload screen or go about their business and in all cases the system **will send an email to the user initiating the upload** when the upload completes. Ensure your email is correct in the Gateway directory.*

When **processed**, the system will show the number of correctly formatted records and any *incorrect records*. If the file has errors, correct the data and select **Reprocess Incorrect Data** at the bottom of the screen.

**Bulk Records Upload**  
 Bulk Records Upload  
 Status: LA-3 Interim Year : NO STATUS FOUND  
 TaxRate - Interim Year Adjustment : NO STATUS FOUND  
 ARLINGTON - 010 2017

Jurisdiction: Arlington - 010 Fiscal Year: 2017 Process: Interim Year

Date Range:  1/1/2015 - 12/31/2015  1/1/2014 - 12/31/2015  7/1/2014 - 6/30/2016

Is Sales Data Time trended:




File Name: Town Test.dlx  
 File Upload Date: 4/15/2016 4:31:29 PM  
 Status: Completed  
 Remarks:

Incorrect Record(s): 1 Hover your mouse over data fields with a red border to see why the data could not be processed.


St Num	St Alpha	St Name	Current Yr Use Code	Current Yr NAL Code	Sale Price	Prior Assessed Value	Current Assessed Value
1292	1294	MASS AVE	104		645000	591200	

Once all the data is corrected, click on the **Save button at the bottom of the screen**. A confirmation indicating how many correct records were successfully uploaded into Gateway will appear.


### System Messages

Messages have been broken into 3 major classes:  Errors,  Warnings,  Information Users will see an icon specific to each type along with the text, for easy identification.


**Error:**

 TaxRate Recap Page 1 Part Ia Total amount to be raised is zero OR Part Ib Total estimated receipts and other revenue sources is zero OR Part Ic Tax levy is zero

**Warning:**

 Commercial Class values changed more than 25% and \$200,000

**Information:**

 Data saved

*Errors* must be fixed for a process to continue. *Warnings* may require action like a DLS override or may just be a warning. *Information* doesn't require any action; it's just information.

Note: Messages always appear at the top of the screen and are listed in order of importance: errors always appear first, followed by warnings and then by informational messages.

### Single Record Upload

While in Gateway at the LA3 tab, go to the **Single Record Upload** screen and select your jurisdiction. Correctly identify the Fiscal year and the Process (Certification or Interim Year Adjustment) will default. Enter the data in the correct format as listed in the LA3 Spreadsheet Specifications. If a field format is incorrect, the system will prompt *Data formats are not valid* in the highlighted field(s). Please correct. Click the Save button to add the record for that community, process, and fiscal year. Click Add New to add an additional record, as opposed to overwriting the information on the screen and clicking Save. The latter action will simply overwrite one record's information with different information.



## LA3 Search/Update/Delete

**LA3 Search/Update/Delete**  
LA3 Search/Update/Delete

Status: LA-3 Interim Year : FORM APPROVED  
TaxRate - Interim Year Adjustment : FORM APPROVED

**FALL RIVER - 095 2017**

Jurisdiction  Fiscal Year  Process

Parcel Id

Sale Date From  (mm/dd/yyyy) Sale Date To  (mm/dd/yyyy)

Sale Price From  Sale Price To

Buyer Name  Seller Name

Current Year ASR From  To  Is Time Trended Only

Street Name

Class   
RESIDENTIAL  
OPEN SPACE  
COMMERCIAL

Property Type List   
013  
014  
016

Property Group   
031  
013 & 031  
013-043

Current Year NAL Code   
Invalid Sales - NAL Sales  
A  
A1

Enter search criteria, and click Search at the bottom of the screen. Once results are displayed, you can export data to Excel, edit individual sales, or delete the sales from the file. Note: If no criteria has been selected the default is to show all the data.

Two pre programmed sorts are available on the “LA3 Search/Update/Delete” screen. These sorts are useful in checking the Valid and Nonvalid (NAL) codes prior to submission of the LA-3. Internally the BLA has been using these sorts, via the “Macros”, for checking LA-3 submissions during the last 10 years.

## Repeat Sales Sort

*The first new sort group* is “Repeat Sales Only”– multiple sales of the same property during the time period under review. This is the situation when the use of the “R” code may come into play.

The screenshot shows the 'LA-3 Search/Update/Delete' web application interface. At the top, it displays the title 'LA-3 Search/Update/Delete' and the status 'Status: LA-3 Interim Year : FORM APPROVED' and 'TaxRate - Interim Year Adjustment : FORM APPROVED'. Below this, the jurisdiction is set to 'ABINGTON - 001 2018'. The search criteria section includes fields for 'Parcel Id', 'Sale Date From', 'Sale Date To', 'Sale Price From', 'Sale Price To', 'Buyer Name', 'Seller Name', 'Current Year ASR From', 'To', 'Street Name', and 'Is Time Trended Only'. A red box highlights the 'Repeat Sales Only' checkbox, which is currently unchecked. Below this, there are dropdown menus for 'Class' (MULTIPLE USE, RESIDENTIAL, OPEN SPACE, COMMERCIAL), 'Property Type List' (012, 013, 014, 016), and 'Property Group' (013, 031, 013 & 031, 013-043). There is also a 'Current Year NAL Code' dropdown menu with options 'Valid Sales - Code is Blank', 'Invalid Sales - NAL Sales', 'A', and 'A1'. At the bottom, there are buttons for 'Search', 'Clear Search Criteria', and 'Reset Sort'. A note at the very bottom states: 'To delete all sales, click Search without selecting any criteria, then click Delete Searched Data. Remember to also delete the stored Excel file on the Bulk Upload screen.'

### To use this sort:

- Go to the “LA-3” Tab
- Select “Search/Update/Delete” from the “LA-3 Upload program” section
- Select the Fiscal Year
- Hit “Go”
- Click on the box after “Repeat Sales Only”
- Hit “Search”

This will produce a listing of **Repeat Sales that are grouped together:**

Action	Sale Date	Parcel Id	Seller	Buyer	St Num	St Alpha	St Name	Current Yr Use Code	Current Yr NAL Code	Sale Price	Prior Assessed Value	Current Assessed Value	TT Sales
Edit Delete	01/29/2017	12_27_	OLEARY JUNE O ET AL	ROSEN RICHARD S	0		STANDISH AV	132	G	87,500	5,600	5,600	87,500
Edit Delete	11/15/2017	12_27_	ROSEN RICHARD S	SPUTTIT LLC	0		STANDISH AV	132	G	158,000	5,600	5,600	158,000
Edit Delete	07/22/2016	15_113_	LOVETT CHAD & AMY	CONNAUGHTON KEITH & MAHONEY OLIVIA M	0		KING ST	132	V	340,000	85,700	85,700	340,000
Edit Delete	07/29/2016	15_113_	CONNAUGHTON KEITH & MAHONEY OLIVIA M	CONNAUGHTON KEITH & MAHONEY OLIVIA MARIE	0		KING ST	132	F	340,000	85,700	85,700	340,000
Edit Delete	04/26/2017	17_20_	BOCKEL PAULA BLASSDELL STEVEN BOCKEL ERIC	WMC REALTY GROUP LLC	483		SUMMER ST	101	L	231,000	292,000	303,600	231,000
Edit Delete	10/28/2017	17_20_	WMC REALTY GROUP LLC	DELLASCIO STEVEN J	483		SUMMER ST	101	S	353,000	292,000	303,600	353,000
Edit Delete	11/10/2017	18_101_	SNYDER JOHN T & DOROTHY	FEDERAL NATIONAL MORTGAGE ASSOC	92		PEREGRINE RD	101	L	231,700	344,100	377,500	231,700
Edit Delete	12/14/2017	18_101_	FEDERAL NATIONAL MORTGAGE ASSOC	MURTAQH JOHN MICHAEL	92		PEREGRINE RD	101	S	246,700	344,100	377,500	246,700
Edit Delete	05/23/2017	22_78A_	POLEY DANIEL & PATRICIA	APPSA DEREK E	30		LOUDS CT	101	R	180,000	236,500	275,100	180,000
Edit Delete	06/27/2017	22_78A_	APPSA DEREK E	MENCODA MANUEL O & ELAINE V	30		LOUDS CT	101	L	337,500	236,500	275,100	337,500

Export Searched Data To Excel

Note: At the bottom of the screen on the left hand side there is a button which allows you to additionally export the report to Excel. While viewing the sort in Gateway, there are Edit buttons to make changes on each sale.

### Repeat Sales: What to look for.

It is important here to realize why any of the multiple sales of the same property should be coded out with an NAL code.

1. First, the sale may not be valid for any of a number of reasons (use the appropriate NAL code).
2. Second, there may be two or more valid sales and **only one valid sale for each property may be used during the time period of the sales analysis**<sup>1</sup>

Review:

- If both sales are *valid*, then the older sale needs to be coded out. Mark the older sale, in this instance, with the NAL code “R” if it is valid.
- If the most recent sale is not valid, then the older sales should not be coded “R” if it otherwise would be valid.

“(R) Sale of property which has been sold more than once in the same analysis period. Only the most recent valid sale closest to the assessment date is used for analysis purposes.” – From Property Sales Report

**NOTE:** If you wish to do another search you must click on “Clear Search Criteria” before starting another search.

<sup>1</sup> Time period of the sales submitted on the LA-3. Some classes require one year of sales while others require two years of sales. If there is one year of required/submitted sales for a class then the period of analysis is one year for that class. Likewise, if a class requires two years, it has a two year analysis period.

## Duplicate Names Sort

The second new sort group is “**Duplicate Names Only**” which separates out potential Buyers and Sellers with the same last name and where the sale has NOT been coded out.

**To use this sort:**

- Go to the “LA-3” Tab
- Select “Search/Update/Delete” from the “LA-3 Upload program” section
- Select the Fiscal Year
- Hit “Go”
- Click on the box after “Duplicate Names Only”
- Hit “Search”

This will produce a listing of potentially related Buyers and Sellers:

The screenshot shows a search interface for 'ABINGTON - 001 2019'. It includes fields for Jurisdiction, Fiscal Year, Process, and Interim Year. Search criteria include Parcel Id, Sale Date From/To, Sale Price From/To, Buyer Name, Seller Name, Current Year ASR From/To, Street Name, Repeat Sales Only, Duplicate Names Only (checked), Class (MULTIPLE USE, RESIDENTIAL, OPEN SPACE, COMMERCIAL), Property Type List, Property Group, and Current Year NAL Code. Below the search criteria are buttons for Search, Clear Search Criteria, and Reset Sort. A message states: 'To delete all sales, click Search without selecting any criteria, then click Delete Searched Data. Remember to also delete the stored Excel file on the Bulk Upload screen.' The Sort Order is 'Seller Asc, Buyer Asc'. The results table shows 1 record:

Action	Sale Date	Parcel Id	Seller	Buyer	SI Num	SI Alpha	SI Name	Current Yr Use Code	Current Yr NAL Code	Sale Price	Prior Assessed Value	Current Assessed Value
[Edit] [Delete]	01/21/2017	26_4_58	EVANS TAMI	EVANS SUSAN S	115		HAMPTON WAY	102		275,900	172,600	292,200

Showing 1 to 1 of 1 entries. Buttons at the bottom: Export Searched Data To Excel, Delete Searched data.

Note: At the bottom of the screen on the left hand side there is a button which allows you to additionally export the report to Excel. While viewing the sort in Gateway, there are Edit buttons to make changes.

While this sort narrows down the possibilities by looking at *potentially similar last names or business names*, the reviewer is on their own here because the match is not exact. There may be instances of the first several characters being the same but the entire last name is not the same. Whether or not a change is warranted will be in the hands of the reviewer.

The following are examples of results that probably do not show a connection between the Buyer and Seller and therefore should be ignored.

Seller	Buyer
CARDENAS ALVARO ET UX	CARRIG ALLISON J
TRS A RICHARD MONAHAN FAMILY IRREV TRUST	TRS P LANCE LOFARO LIVING TRUST
TRS BARBARA J GOLDBERG REVOCABLE TRUST	TRS MARGARET T MAHONEY REVOCABLE TRUST

NOTE: If you wish to do another search you must click on “Clear Search Criteria” before starting another search.

## LA3 Sale Price Halves/Quartiles

The sale price and halves or quartile report requires a class selection and then display the results.

Results should comply with Certification Standards and will be reviewed and approved by BLA staff. Assessors can download and print the final report once approved.

### Review Statistics Summary

When the LA3 data is uploaded into Gateway, the statistical results of the sales data is automatically calculated and displayed on either the **LA15 for Interim Year Adjustment sales**, or **Final Statistics Approval for Certification sales**. Assessors should review these results for program compliance before submitting the LA3.

### Certification Year: Review LA3 Statistics (Approval by BLA)

Class Analyzed	101	102	104	105	105	111-112	130-132	300's	400's
Parcels	5,812	1,771	406	15	15	29	1,350	263	18
Area Length Sales	1,136	23	3.8	0	0	1	14	3	0
Total Sales Reported	383	25	22	0	0	2	64	7	3
AL Sales / TS Reported (%)	65.03	92.00	50.00	0.00	0.00	50.00	21.88	42.86	0.00
AL Sales / Parcels (%)	2.03	13.45	3.20	0.00	0.00	3.45	1.03	1.14	0.00
Median Assessment Sales Ratio	1.00	0.97	0.91	1.02	1.02	1.00	1.01	1.01	1.01
Average Deviation	5.46	2.52	6.06	0.06	0.06	7.85	1.22	1.22	1.22
Coefficient Of Dispersion	5.46	2.60	6.02	0.02	0.02	7.85	1.11	1.11	1.11
Average Proposed Assessment	305,676	320,600	456,154	0.00	0.00	375,700	1,375,450	207,300	0.00
Average Sale Price	307,523	311,146	457,791	0.00	0.00	372,500	1,381,107	206,647	0.00
App Ratio	1.00	0.97	0.90	1.02	1.02	1.02	1.02	1.02	1.00

## Sign and Submit

To complete the submission of the LA3, go to the **Sign and Submit LA3** Data screen, on the menu. In Release 3 all signatures are now in a dedicated section that uses pop-ups instead of blank lines. You'll only see one checkbox per official. Simply click the signature checkbox to sign a form; a pop-up box will appear and comments can be entered if needed. When one signature is added, a new checkbox will appear if additional signatures are allowed. When you are ready to formally submit the file and lock the file from further local changes, click **Submit**.

**Signatures**

**Assessor**

We are submitting Property Sales Report, LA-3, for the triennial certification of property assessments. The Board of Assessors has reviewed this report and has accepted the proposed values as reflecting full and fair cash value. The Board agrees to review and approve all valuations as reflecting full and fair cash value in all classes of property before they are submitted to the Bureau of Local Assessment for preliminary certification.

**Stephen Poulos, Chief Assessor, Danvers, 978-777-0001 | 10/8/2015 9:35 AM**  
 Comment signing on behalf of the Board

## LA15 Interim Year Review

The LA15 is located in the LA3 Tab in Gateway. To complete the submission process for the Interim Year Adjustment program, you must complete the LA15 form. The Parcel Counts for the LA15 will be auto filled from prior year's LA4. Statistics will display.

**LA-15**  
 Interim Year Adjustment  
 Status: FORM ENTERED  
 FALL RIVER - 095 2017  
 Jurisdiction: Fall River - 095 Fiscal Year: 2017  
 Sales Ratio Study Time Period: 01/03/2014 through 12/31/2015

**NON TIME-TRENDED SALES**

Property Class	101	102	Misc 103,109	104	105	111-112	130-132	300's	400's
FY 2016 # of Parcels	8,882	1,820	120	2,239	3,136	1,877	845	1,057	300
ASR Statistics: Sale Prices/ FY 2017 Assessed Values									
Total # of Sales > \$1,000	338	119	10	160	204	165	130	93	21
# Arms-Length Sales	201	75	5	59	67	47	18	17	4
% AL Sales/Parcels	2.26%	4.12%	4.17%	2.64%	2.14%	2.50%	2.13%	1.61%	1.33%
Median ASR <sup>1</sup>	0.97	0.98	1.02	0.98	0.99	0.99	1.00	1.00	1.00
C O D <sup>2</sup>	4.66	3.86	2.50	4.67	5.08	8.25	6.94	2.97	4.27

<sup>1</sup>Statistical Study results must conform to requirements as outlined in the "Certification Standards".

**Commercial & Industrial**  
 Have properties been adjusted?  Yes  No  
 If adjusted, did you change:  Capitalization Rates  Rent Schedules  Vacancy Rates  Land Values  Building costs recalibrated  Depreciation tables  
 Other adjustments (explain): See attached analysis

**Current Documents** - upload new documents  
 Fall River Pst Com Narrative [Delete]

**Signatures**  
 Board of Assessors  
 We, the undersigned, have reviewed all classes of property and agree that the valuation adjustments result in fair and equitable assessments both within and between all classes of property. Sufficient documentation has been developed to support all valuation adjustments and will be retained for 5 years.  
 Joanne Graziano, Bureau Chief, D&S, grazianoj@dor.state.ma.us 617-626-3512 | 4/27/2016 11:14 AM

After reviewing the resulting sales statistics for compliance with program requirements, and answering the questions pertaining to the C & I updates, if ready for formal submission, the majority of the Board

of Assessors (or its authorized designee) **should save and sign and submit the form** at the bottom of the screen.

*Note: Reviewing C&I adjustments, “No” is the default (no adjustments.) When you click Yes, all the boxes become active.*

### For Assistance or Guidance

Contact your BLA Community Advisor  
or email us at  
[bladata@dor.state.ma.us](mailto:bladata@dor.state.ma.us)