PROPERTY TYPE CLASSIFICATION CODES

NON-ARM’S LENGTH CODES AND

SALES REPORT SPREADSHEET SPECIFICATIONS

CHANGES

- Code 451, 551 changed to Renewable Energy Plant
- Sales Codes substitute: “D” to “O” and “S” to “L”; “X” Code discontinued
- Gateway Version 3: Revised LA-3 Property Sales Bulk Upload Instructions
- LA-15 Interim Year Adjustment Report

JUNE, 2016
INTRODUCTION

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 a 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. For example, the assessor would use codes 321-326 to classify a retail condominium, based on the use of the property.

TABLE OF CONTENTS

PROPERTY TYPE CLASSIFICATION CODES

<table>
<thead>
<tr>
<th>CODE</th>
<th>CLASSIFICATION</th>
<th>PAGE</th>
</tr>
</thead>
<tbody>
<tr>
<td>0</td>
<td>Multiple-Use................................</td>
<td>1</td>
</tr>
<tr>
<td>1</td>
<td>Residential..................................</td>
<td>1, 2</td>
</tr>
<tr>
<td>2</td>
<td>Open Space...................................</td>
<td>2, 3</td>
</tr>
<tr>
<td>3</td>
<td>Commercial...................................</td>
<td>4, 5</td>
</tr>
<tr>
<td>4</td>
<td>Industrial....................................</td>
<td>6</td>
</tr>
<tr>
<td>5</td>
<td>Personal Property...........................</td>
<td>7</td>
</tr>
<tr>
<td>6</td>
<td>Forest Property - Chapter 61............</td>
<td>8</td>
</tr>
<tr>
<td>7</td>
<td>Agricultural/Horticultural Chapter 61A</td>
<td>8</td>
</tr>
<tr>
<td>8</td>
<td>Recreational Property - Chapter 61B.....</td>
<td>8</td>
</tr>
<tr>
<td>9</td>
<td>Exempt Property............................</td>
<td>9, 10</td>
</tr>
</tbody>
</table>

PROPERTY SALES REPORT INSTRUCTIONS

Non-Arm’s Length Codes.............................................. 11

Required Property Sales Report Spreadsheet Specifications........ 12

Data Upload into Gateway Instructions............................ 12-17

LA-15 Interim Year Review........................................... 18
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.

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, inground 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
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)

OPEN SPACE

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 or 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 areas (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 an industrial area

Chapter 61, 61A, 61B Property
(Local Acceptance Option for Open Space Tax Rate)
Forest, Agricultural/Horticultural and Recreational lands valued according to M.G.L. Chapters 61, 61A 61B and is being classified as open space upon acceptance of applicable local option. (Without an Open Space Classification they must be placed in Codes 6, 7 or, see page 8.)

26 Forest Land
(Only if G.L. c. 61, § 2A accepted)
261...... All land designated under Chapter 61
262...... Christmas Trees

27 Agricultural/Horticultural
(Only if G.L. c. 61A, § 4A accepted)
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
(Only if G.L. c. 61B, § 2A accepted)
All property designated under Chapter 61B and is being classified as open space upon acceptance of applicable local option. (If an area has more than one use according to the codes below, use the code which represents the primary use of the land).

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

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

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
432...... Cable TV Transmitting Facilities
433...... Radio, Television Transmission Facilities

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
452...... Electric Generation Plants, Agreement Value
PERSONAL PROPERTY

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 & Telegraph 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

552...... Electric Generation P. P., Agreement Value
CHAPTER 61, 61A, 61B PROPERTY

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 - 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

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>900</td>
<td>United States Government</td>
</tr>
<tr>
<td>901</td>
<td>(Intentionally left blank)</td>
</tr>
</tbody>
</table>

### 91 Commonwealth of Massachusetts – Reimbursable Land

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>910</td>
<td>Department of Conservation and Recreation, Division of State Parks and Recreation</td>
</tr>
<tr>
<td>911</td>
<td>Division of Fisheries and Wildlife, Environmental Law Enforcement</td>
</tr>
<tr>
<td>912</td>
<td>Department of Corrections, Division of Youth Services</td>
</tr>
<tr>
<td>913</td>
<td>Department of Public Health, Soldiers' Homes</td>
</tr>
<tr>
<td>914</td>
<td>Department of Mental Health, Department of Mental Retardation</td>
</tr>
<tr>
<td>915</td>
<td>Department of Conservation and Recreation, Division of Water Supply Protection</td>
</tr>
<tr>
<td>916</td>
<td>Military Division – Campgrounds</td>
</tr>
<tr>
<td>917</td>
<td>Education – Univ. of Mass, State Colleges, Community Colleges</td>
</tr>
<tr>
<td>918</td>
<td>Department of Environmental Protection, Low-level Radioactive Waste Management Board</td>
</tr>
<tr>
<td>919</td>
<td>Other</td>
</tr>
</tbody>
</table>

### 92 Commonwealth of Massachusetts – Non Reimbursable

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>920</td>
<td>Department of Conservation and Recreation, Division of Urban Parks and Recreation</td>
</tr>
<tr>
<td>921</td>
<td>Division of Fisheries and Wildlife, DFW Environmental Law Enforcement, Department of Environmental Protection</td>
</tr>
<tr>
<td>922</td>
<td>Department of Corrections, Division of Youth Services, Mass Military, State Police, Sheriffs' Departments</td>
</tr>
<tr>
<td>923</td>
<td>Department of Public Health, Soldiers' Homes, Department of Mental Health, Department of Mental Retardation</td>
</tr>
<tr>
<td>924</td>
<td>Mass Highway Department</td>
</tr>
<tr>
<td>925</td>
<td>Department of Conservation and Recreation Division of Water Supply Protection conservation restrictions and sewer easements, Urban Parks</td>
</tr>
<tr>
<td>926</td>
<td>Judiciary</td>
</tr>
<tr>
<td>927</td>
<td>Education – Univ. of Mass, State Colleges, Community Colleges</td>
</tr>
<tr>
<td>928</td>
<td>Division of Capital Asset Management, Bureau of State Office Buildings</td>
</tr>
<tr>
<td>929</td>
<td>Other</td>
</tr>
</tbody>
</table>

### GASB 34 Codes

### 93 Municipal or County Codes

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>930</td>
<td>Vacant, Selectmen or City Council</td>
</tr>
<tr>
<td>931</td>
<td>Improved, Selectmen or City Council</td>
</tr>
<tr>
<td>932</td>
<td>Vacant, Conservation</td>
</tr>
<tr>
<td>933</td>
<td>Vacant, Education</td>
</tr>
<tr>
<td>934</td>
<td>Improved, Education</td>
</tr>
<tr>
<td>935</td>
<td>Improved, Municipal Public Safety</td>
</tr>
<tr>
<td>936</td>
<td>Vacant, Tax Title/ Treasurer</td>
</tr>
<tr>
<td>937</td>
<td>Improved, Tax Title/ Treasurer</td>
</tr>
<tr>
<td>938</td>
<td>Vacant, District</td>
</tr>
<tr>
<td>939</td>
<td>Improved, District</td>
</tr>
</tbody>
</table>

### 94 Educational Private

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>940</td>
<td>Elementary Level</td>
</tr>
<tr>
<td>941</td>
<td>Secondary Level</td>
</tr>
<tr>
<td>942</td>
<td>College or University</td>
</tr>
<tr>
<td>943</td>
<td>Other Educational</td>
</tr>
<tr>
<td>944</td>
<td>Auxiliary Athletic</td>
</tr>
<tr>
<td>945</td>
<td>Affiliated Housing</td>
</tr>
<tr>
<td>946</td>
<td>Vacant</td>
</tr>
<tr>
<td>947</td>
<td>Other</td>
</tr>
</tbody>
</table>

### 95 Charitable

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>950</td>
<td>Vacant, Conservation Organizations</td>
</tr>
<tr>
<td>951</td>
<td>Other</td>
</tr>
<tr>
<td>952</td>
<td>Auxiliary Use (Storage, Barns, etc.)</td>
</tr>
<tr>
<td>953</td>
<td>Cemeteries</td>
</tr>
<tr>
<td>954</td>
<td>Function Halls, Community Centers, Fraternal Organizations</td>
</tr>
<tr>
<td>955</td>
<td>Hospitals</td>
</tr>
<tr>
<td>956</td>
<td>Libraries, Museums</td>
</tr>
<tr>
<td>957</td>
<td>Charitable Services</td>
</tr>
<tr>
<td>958</td>
<td>Recreation, Active Use</td>
</tr>
<tr>
<td>959</td>
<td>Housing, Other</td>
</tr>
</tbody>
</table>
### 96 Religious Groups

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>960</td>
<td>Church, Mosque, Synagogue, Temple, etc.</td>
</tr>
<tr>
<td>961</td>
<td>Rectory or Parsonage, etc.</td>
</tr>
<tr>
<td>962</td>
<td>Other</td>
</tr>
</tbody>
</table>

### 97 Authorities

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>970</td>
<td>Housing Authority</td>
</tr>
<tr>
<td>971</td>
<td>Utility Authority, Electric, Light, Sewer, Water</td>
</tr>
<tr>
<td>972</td>
<td>Transportation Authority</td>
</tr>
<tr>
<td>973</td>
<td>Vacant, Housing Authority</td>
</tr>
<tr>
<td>974</td>
<td>Vacant, Utility Authority</td>
</tr>
<tr>
<td>975</td>
<td>Vacant, Transportation Authority</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>980</td>
<td>Vacant, Selectmen or City Council, Other City or Town</td>
</tr>
<tr>
<td>981</td>
<td>Improved, Selectmen or City Council, Other City or Town</td>
</tr>
<tr>
<td>982</td>
<td>Vacant, Conservation, Other City or Town</td>
</tr>
<tr>
<td>985</td>
<td>Improved Municipal or Public Safety, Other City or Town</td>
</tr>
<tr>
<td>988</td>
<td>Vacant, Other District</td>
</tr>
<tr>
<td>989</td>
<td>Improved, Other District</td>
</tr>
</tbody>
</table>

### 99 Other

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>990</td>
<td>121A Corporations</td>
</tr>
<tr>
<td>991</td>
<td>Vacant, County or Regional</td>
</tr>
<tr>
<td>992</td>
<td>Improved, County or Regional, Deeds or Administration</td>
</tr>
<tr>
<td>993</td>
<td>Improved County or Regional Correctional</td>
</tr>
<tr>
<td>994</td>
<td>Improved County or Regional Association Commission</td>
</tr>
<tr>
<td>995</td>
<td>Other, Open Space</td>
</tr>
<tr>
<td>996</td>
<td>Other, Non-Taxable Condominium Common Land</td>
</tr>
<tr>
<td>997</td>
<td>Other</td>
</tr>
</tbody>
</table>
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.

A. Sale between members of the same family

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

C. Sale of any real property which includes personal property, machinery, equipment, inventories or “good will”

D. Beginning in FY17, use of code “D” can be substituted with “O”
   In prior years: Sale of property substantially changed before the sale occurred but after the assessment date i.e. sale price includes change, whereas assessed value does not

E. Sale to / from a federal, state, or local government

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.

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

H. Sale resulting from a court order, e.g., a divorce settlement, estate sale

I. Sale in proceedings of bankruptcy

J. Sale of an undivided interest

K. Sale to / from an educational, charitable, or religious organization

L. Repossession or Sale of a foreclosed property by a financial institution or lender

M. Sale of property, the value of which has been materially influenced by zoning changes not reflected in current assessments

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.

O. Sale of property where a substantial physical change has occurred. Specifically, the sale price and proposed value do not represent a property with the same physical characteristics

P. Sale of property with a change in use when compared to its use on the assessment date

Q. Sale of property which includes both a trade of property and cash for the property conveyed

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.

S. Beginning in FY17, use of code “S” can be substituted with an “L”. In prior years, was sale of parcel where no value exists for prior assessment because the parcel ID was new.

T. Property sold to an abutter

U. Private sale not put on the market

V. Sale of multiple parcels

W. Sale affected by deed restriction, e.g., 40B housing

X. Discontinued for FY17. Prior years, was sale of parcel where no value exists for prior assessment because the parcel ID was new.
GATEWAY Version 3 - PROPERTY SALES REPORT – LA-3

New for FY17, there is one unified sales LA-3 file template for both Interim and Certification years.

- Additionally, Gateway will run the validations, eliminating the need to copy data into a cleanup template then into the Upload screen.
- Added Loc_ID to the upload template (Note: Loc_Id data is optional in FY17, but you will need to add the heading in the Excel file - See link to file template LA-3 Heading Template)
- Excel must be in .xlsx format. Gateway will not upload Excel files with an “xls” file extension or files that contain macros.

**Data Upload Instructions**

**First Step: Bulk Upload**

1. Save the LA-3 Sales Report in Excel with the updated headings. While in Gateway, click the LA-3 Tab > LA-3 Upload Program > Bulk Upload screen.
2. For your jurisdiction, select the Fiscal Year and Process will default to either Certification or Interim Year.
   Note: Gateway now automatically selects whether community is in their Interim or Certification year.
3. Click on Date Range and select the overall date range of the sales in your LA-3 template file. Your sales must conform to one of the valid date ranges for the specified fiscal year.
4. “Is Sales Data Time Trended?” Check box if you are using time trending.

**Note:**
In the example above, the original sale of $225,000 is a non-arm's length since a recent piece of land (class 100) sold and the prior FY assessed value reflects this ($320,000). However, the same sale, when compared to the current FY assessed value of a single family home ($475,000), becomes a non-arm's length sale with the IAC code of "P".

The usage classes change from a $10 to a $15.
5. Select a sales file to upload. Note: Button label next to “Select Document” will vary depending on the Web browser you use. Click “Browse” or “Choose File” to select a file to upload. Select your LA-3 Sales file from your computer drive.

6. Click on Save Uploaded File. If you wish to change files before uploading, simply click Browse or Select again and choose a different file.

**Once LA-3 Sales upload is saved, statistics will be processed.**

*After saving the file, you will see the following message:*
Your Excel file is now in the Upload Queue. Gateway will email you when your sales have been processed; you can stay on this page and wait, or you can leave the page and wait for the Upload Completion email. The new upload process will notify you with an email notification once the process is completed. Be sure to verify the Local Officials Directory in Gateway has your correct email address.

When processed, the system will show the number of correctly formatted records and any incorrect records. Sales that could not be processed appear in the Incorrect Records section. Sales without errors appear in the Correct Records section. If all sales were successfully processed you will only see a Correct Records section. If the file has errors, correct the data and select Reprocess Incorrect Records at the bottom of the screen.

A red border will surround data that could not be processed. You can type new data directly into the field, and then click Reprocess Incorrect Records to run the upload on the corrected sale(s).

Once all the data is corrected and you are ready to move your uploaded sales to the LA-3 application, click the Save Sales Data button at the bottom of the screen. A confirmation indicating how many correct records were successfully uploaded into Gateway will appear. Your sales will disappear from the Bulk Upload screen.
LA-3 Search/Update/Delete

Go to the LA-3 Search/Update/Delete screen to view, edit or delete your saved sales. 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.

Single Record Upload

At the LA-3 tab, select the Single Record Upload in the LA-3 Upload Program, and select your jurisdiction. Correctly identify the Fiscal Year. The Process (Certification or Interim Year Adjustment) will default based on the year. Enter the data in the correct format as listed in the LA-3 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 Row to add an additional record, as opposed to overwriting the information on the screen and clicking Save. This will simply overwrite one record’s information with different information.
LA-3 Sale Price Halves/Quartiles *(Displays Certification Year only)*

The sale price halves or quartile report requires a Property Group selection. Select “Go” and results will display.

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 LA-3 data is uploaded into Gateway, the statistical results of the sales data is automatically calculated and displayed on either the Final Statistics Approval Certification section or LA-15 for Interim Year Adjustment. Assessors should review these results for program compliance **before** submitting the LA-3.
Sign and Submit

To complete the submission of the LA-3, go to the Sign and Submit LA-3 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.
The LA-15 report has been moved to the LA-3 Tab in Gateway. To complete the submission process for the Interim Year Adjustment program, you must go to the LA-15 form. The Parcel Counts for the LA-15 will be auto filled from prior year’s LA4. Statistics will display.

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

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.

- 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.

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.
For assistance with Bulk Upload:
Contact your BLA Community Advisor
Or
DLS IT Support (617) 626-2350
DLSITGroup@dor.state.ma.us