PROPERTY TYPE CLASSIFICATION CODES, Non-arm’s Length Codes and Sales Report Spreadsheet Specifications

Prepared by the Bureau of Local Assessment
Revised March 2015

CHANGES
- Revised Property Sales Bulk Upload Instructions
- Interim Year Adjustment Sales Report Data Layout
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 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 assessors would use codes 321-326 to classify a retail condominium, based on the use of the property.

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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.

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
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 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

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, Transition Value
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., Transition Value

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
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 Fisheries and 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 Fisheries and Wildlife, 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

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 pages 13 and 14 for submission requirement standards. (Codes can be used for all programs, only Code X is restricted to Interim Years.)

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. 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 of a foreclosed property by a financial institution or other 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 substantially changed after the sale occurred but before the assessment date. i.e. sale price does not include change, whereas the assessed value does

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. Sale of a foreclosed property by a financial institution or other lender. (If considered arm’s length, must be supported by detailed documentation.)

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. Sale of parcel where no value exists for prior assessment because the parcel ID is new. (Used for coding in interim years only.)
# Property Sales Report Spreadsheet Specifications

**Certification**

**Data Layout Example**

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<tbody>
<tr>
<td>Jur Code</td>
<td>Sale Date</td>
<td>Parcel ID</td>
<td>Seller</td>
<td>Buyer</td>
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<td>Street Name</td>
<td>Current Yr Use Code</td>
<td>Current Yr NAL Code</td>
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<td>8-0-98</td>
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<td>220,000</td>
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Row Headings should be on one row (wrapped if necessary) and labeled exactly as above.

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</thead>
<tbody>
<tr>
<td>Column A</td>
<td>Jur Code</td>
<td>DOR community ID number</td>
</tr>
<tr>
<td>Column B</td>
<td>Sale Date</td>
<td>Date of sale</td>
</tr>
<tr>
<td>Column C</td>
<td>Parcel ID</td>
<td>Community identification</td>
</tr>
<tr>
<td>Column D</td>
<td>Seller</td>
<td>Grantor of the property</td>
</tr>
<tr>
<td>Column E</td>
<td>Buyer</td>
<td>Grantee of the property</td>
</tr>
<tr>
<td>Column F</td>
<td>St Num</td>
<td>Street number of the property</td>
</tr>
<tr>
<td>Column G</td>
<td>St Alpha</td>
<td>For any text character part of St Num</td>
</tr>
<tr>
<td>Column H</td>
<td>Stree Name</td>
<td>Name of the street, road etc.</td>
</tr>
<tr>
<td>Column I</td>
<td>Current Yr Use Code</td>
<td>State use code of property</td>
</tr>
<tr>
<td>Column J</td>
<td>Current Yr NAL Code</td>
<td>Non-arms Length Code</td>
</tr>
<tr>
<td>Column K</td>
<td>Sale Price</td>
<td>Sale Price of the property</td>
</tr>
<tr>
<td>Column L</td>
<td>Prior Yr Assessed Value</td>
<td>Prior Fiscal Year Assessment</td>
</tr>
<tr>
<td>Column M</td>
<td>Current Yr Assessed Value</td>
<td>Proposed Current Fiscal Year Assessment</td>
</tr>
<tr>
<td>Column N</td>
<td>Current Yr ASR</td>
<td>Current Year Assessment Sales Ratio</td>
</tr>
<tr>
<td>Column O</td>
<td>Code Review Flag</td>
<td>DOR use only, should be blank for all entries</td>
</tr>
<tr>
<td>Column P</td>
<td>TT Sales</td>
<td>(If applicable) Time-Adjusted Sales Price.</td>
</tr>
<tr>
<td>Column Q</td>
<td>Comments</td>
<td>N Code explanations and other relevant comments</td>
</tr>
</tbody>
</table>

* No entry can be blank.
** each entry needs at least a zero.
*** This should reflect the property’s class code as of the proposed assessment date, not what it was at the time of the sale.
**** Should be left blank for all valid sales.
***** If using a time adjustment for any or all classes, entire column must 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.
### Property Sales Report

**Spreadsheet Specifications**

#### Interim Year Adjustment

**Data Layout Example**

<table>
<thead>
<tr>
<th>Jar Code</th>
<th>Sale Date</th>
<th>Parcel ID</th>
<th>Seller</th>
<th>Buyer</th>
<th>St Num</th>
<th>St Alpha</th>
<th>Street Name</th>
<th>Prior Yr Use Code</th>
<th>Prior Yr NAL Code</th>
<th>Current Yr Use Code</th>
<th>Current Yr NAL Code</th>
<th>Sale</th>
<th>Prior Yr Assessed Value</th>
<th>Current Yr Assessed Value</th>
<th>Prior Yr ASR</th>
<th>Current Yr ASR</th>
<th>Code Review Flag</th>
<th>TT Sales</th>
<th>Comment</th>
</tr>
</thead>
</table>

*Additional columns for Interim Year Adjustment are highlighted in yellow - Prior Yr Use Code and NAL Code*

<table>
<thead>
<tr>
<th>Column</th>
<th>Column Heading</th>
<th>Description</th>
<th>Format</th>
</tr>
</thead>
<tbody>
<tr>
<td>Column A</td>
<td>Jur Code</td>
<td>DOR community D number</td>
<td>Text column - Three digits</td>
</tr>
<tr>
<td>Column B</td>
<td>Sale Date</td>
<td>Date of sale</td>
<td>Date column - mm/dd/yyyy</td>
</tr>
<tr>
<td>Column C</td>
<td>Parcel ID</td>
<td>Community identification</td>
<td>No special format – up to 30 Characters</td>
</tr>
<tr>
<td>Column D</td>
<td>Seller</td>
<td>Grantor of the property</td>
<td>No special format – up to 40 Characters</td>
</tr>
<tr>
<td>Column E</td>
<td>Buyer</td>
<td>Grantee of the property</td>
<td>No special format – up to 40 Characters</td>
</tr>
<tr>
<td>Column F</td>
<td>St Num</td>
<td>Street Number of the property</td>
<td>Numeric - up to 10 digits **</td>
</tr>
<tr>
<td>Column G</td>
<td>St Alpha</td>
<td>For any text character part of St Num</td>
<td>Text Column up to 5 Characters</td>
</tr>
<tr>
<td>Column H</td>
<td>Street Name</td>
<td>Name of the street, road etc.</td>
<td>Maximum Length – 40 Characters</td>
</tr>
<tr>
<td>Column I</td>
<td>Prior Yr Use Code</td>
<td>Prior Fiscal Year Use Code</td>
<td>Text column – 3 Characters ***</td>
</tr>
<tr>
<td>Column J</td>
<td>Prior Yr NAL Code</td>
<td>Non-arms Length Code (Sale Price vs Prior FY Assessment)</td>
<td>Text column – up to 3 Characters ****</td>
</tr>
<tr>
<td>Column K</td>
<td>Current Yr Use Code</td>
<td>Current Fiscal Year Use Code</td>
<td>Text column – 3 Characters ***</td>
</tr>
<tr>
<td>Column L</td>
<td>Current Yr NAL Code</td>
<td>Non-arms Length Code (Sale Price vs Proposed Current FY Assessment)</td>
<td>Text column – up to 3 Characters ****</td>
</tr>
<tr>
<td>Column M</td>
<td>Sale Price</td>
<td>Sale Price of the property</td>
<td>Numeric **</td>
</tr>
<tr>
<td>Column N</td>
<td>Prior Yr Assessed Value</td>
<td>Prior Fiscal Assessed Value</td>
<td>Numeric **</td>
</tr>
<tr>
<td>Column O</td>
<td>Current Yr Assessed Value</td>
<td>Proposed Current Fiscal Year Assessment Value</td>
<td>Numeric **</td>
</tr>
<tr>
<td>Column P</td>
<td>Prior Yr ASR</td>
<td>Prior Year Assessment Sales Ratio (Prior FY Assessment / Sale Price)</td>
<td>Numeric with 2 place decimal displayed</td>
</tr>
<tr>
<td>Column Q</td>
<td>Current Yr ASR</td>
<td>Current Year Assessment Sales Rate (Current FY Assessment / Sale Price)</td>
<td>Numeric with 2 place decimal displayed</td>
</tr>
<tr>
<td>Column R</td>
<td>Code Review Flag</td>
<td>DOR use only, should be blank for all entries</td>
<td>Numeric *****</td>
</tr>
<tr>
<td>Column S</td>
<td>TT Sales</td>
<td>(if applicable) Time-Adjusted Sales Price</td>
<td>Text column - up to 240 Characters</td>
</tr>
<tr>
<td>Column T</td>
<td>Comments</td>
<td>N Code explanations and other relevant comments</td>
<td>Text column - up to 240 Characters</td>
</tr>
</tbody>
</table>

*No entry can be blank.

** Each entry needs at least a zero.

*** This should reflect the property's class code as of the proposed assessment date, not what it was at the time of the sale.

**** Should be left blank for all valid sales.

***** If using a time adjustment for any or all classes, entire column must 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.
PROPERTY SALES REPORT - LA3

DATA UPLOAD DIRECTIONS

Bulk Upload

Certification

In Gateway, click on the LA3 tab > LA3 Upload Program > Bulk Upload screen. For your jurisdiction, select the fiscal year and process, which will be Certification – not Interim Year Adjustment. Click on “Go”.

(Note: If data has already been entered or uploaded, the system will prompt you that data already exists and do you want to proceed. If you proceed the system will modify existing data or add new data records.)

In your Excel file, copy the LA3 data that meets the format prescribed in Spreadsheet Specifications on page 12 – without the header - and paste the data into the template spreadsheet that has built-in macro programs for cleansing the data of problematic characters and confirming field formats. It can be accessed by clicking on the link above the Bulk Upload box. See: Download Correctly Formatted Excel Template with Macros for Pre-Submission File Cleanup (See help)

After cleaning, copy and paste the data from this spreadsheet - without the headers – back into the LA3 Bulk Upload screen. Click on the Process Bulk Data button.

The system will show the number of correctly formatted records and any errors. If the file has errors, correct and select Re-process Incorrect Data. Once all the data is correct, 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.
Interim Year Adjustment

The Interim Year Adjustment LA3 in Gateway contains two extra columns of data – Prior Year Use Code and Prior Year NAL Code (see Spreadsheet Specifications format for Interim Year Adjustment LA3 on page 13). There are two options to upload this data:

1) Upload the LA3 data in its standard “Certification” format in the manner described above after using the cleaning template. The program will automatically copy the data found in the current year use code and current year NAL code columns into the prior year use code and prior NAL code columns. However, it is important to review the data in these added columns to ensure the class code and non arms-length (NAL) codes are applicable to the prior year assessment. After the successful upload of the LA3, data can then be reviewed and changed, if necessary, in the “Search/Update/Delete” screen before submitting the LA3.

2) Upload the LA3 data from an Excel file that meets the format prescribed in Spreadsheet Specifications for Interim Year Adjustment sales on page 13. The line above the bulk upload box labeled “Upload includes Prior Year Use Code and Prior NAL Code columns” has a check box for this purpose. Once checked, the cleaning template will also change to accommodate the new data. Copy the LA3 data – without the headers - and paste the data into the template spreadsheet. After cleaning, copy and paste the data back into the Bulk Upload screen, hit Process Bulk Data and continue in the same manner as above.

It is recommended to review the coding of the Interim Year Adjustment sales in your Excel spreadsheet prior to copying it into the cleaning template and uploading into Gateway. It is easier to identify and make changes to the NAL codes and/or the prior usage class in Excel. In the Search/Update/Delete screen, only one record can be changed at a time, whereas in Excel many similar changes can be made by using the copy function. For a more detailed explanation on Interim Year Adjustment coding, please refer to our workshop materials on our website, www.mass.gov/dls under DLS presentations for 2014.
Sign and Submit LA3

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.

To complete the submission of the LA3, go to the Sign and Submit LA3 Data screen, on the menu. When you are ready to formally submit the file and lock the file from further local changes, click the Assessor signature box at the bottom of the screen, make any appropriate comments, and click Submit.

To complete the submission process for the Interim Year Adjustment program, you must go to the LA15 form, review the resulting sales statistics for compliance with program requirements, and answer the questions pertaining to the C & I updates. If ready for formal submission, the majority of the Board of Assessors (or its authorized designee) must sign and submit the form.

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 Process (Certification or Interim Year Adjustment). Enter the data in the correct format as listed in 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.