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

Prepared by the Bureau of Local Assessment
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CHANGES

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

DLS
DIVISION OF LOCAL SERVICES
MA DEPARTMENT OF REVENUE

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.

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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)

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; 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

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

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.

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. **As of FY17, use of code "D" was 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.
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. See page 17 for examples.

S. **As of FY 2017, use of code "S" can be substituted with an "L".** *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.)*

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 as of FY17*

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

Columns

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	05/03/2015	8-0-28	Smith John	Jones Paul	121		Woodland St	101		470,000	390,000	447,500	0.95		485,000		123AB456BC90
001	12/22/2015	12-0-160A	Harrison W.	Raycroft B.	83	A	Forest St	102		320,000	270,000	332,000	1.04		320,000		123AB465BC275
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	123AB376BC1
001	09/18/2015	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	Alpha/Numeric – 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**.

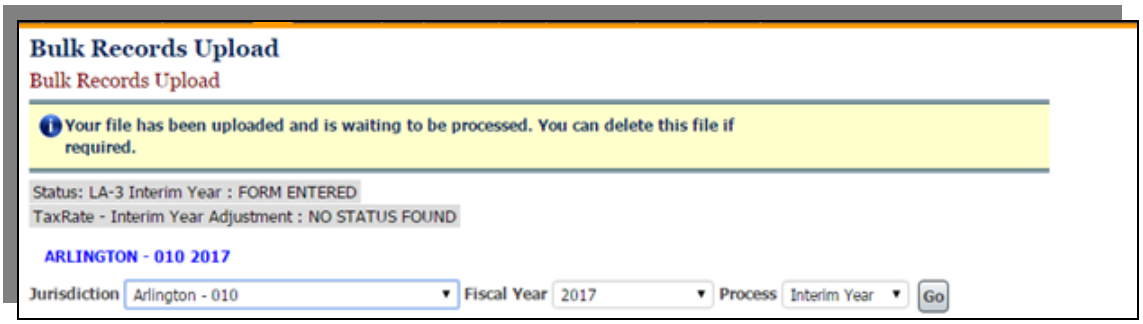


Click on **Choose File**.

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

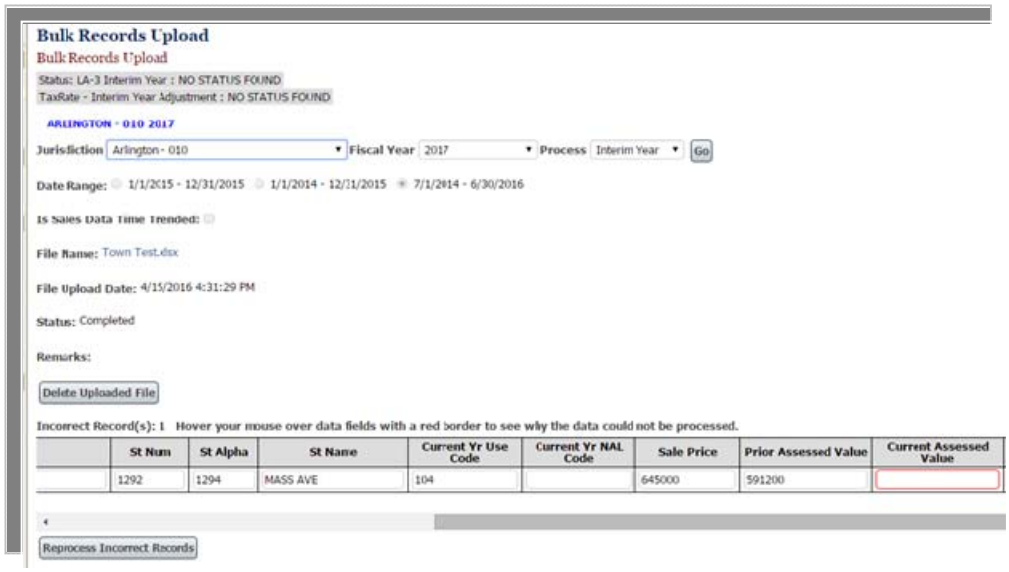
Once LA3 Sales upload is saved, statistics will be processed.

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.*

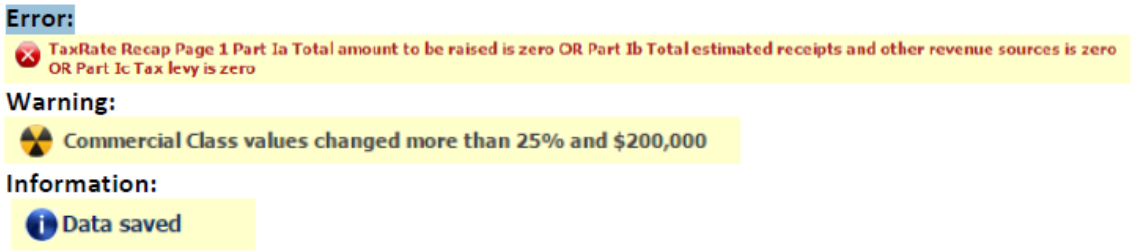
When **processed**, the system will show the number of correctly formatted records and any *incorrect records.* If the file has errors, correct the data and select **Reprocess Incorrect Data** at the bottom of the screen.



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: 1) Errors , 2) Warnings , 3) Information Users will see an icon specific to each type along with the text, for easy identification.

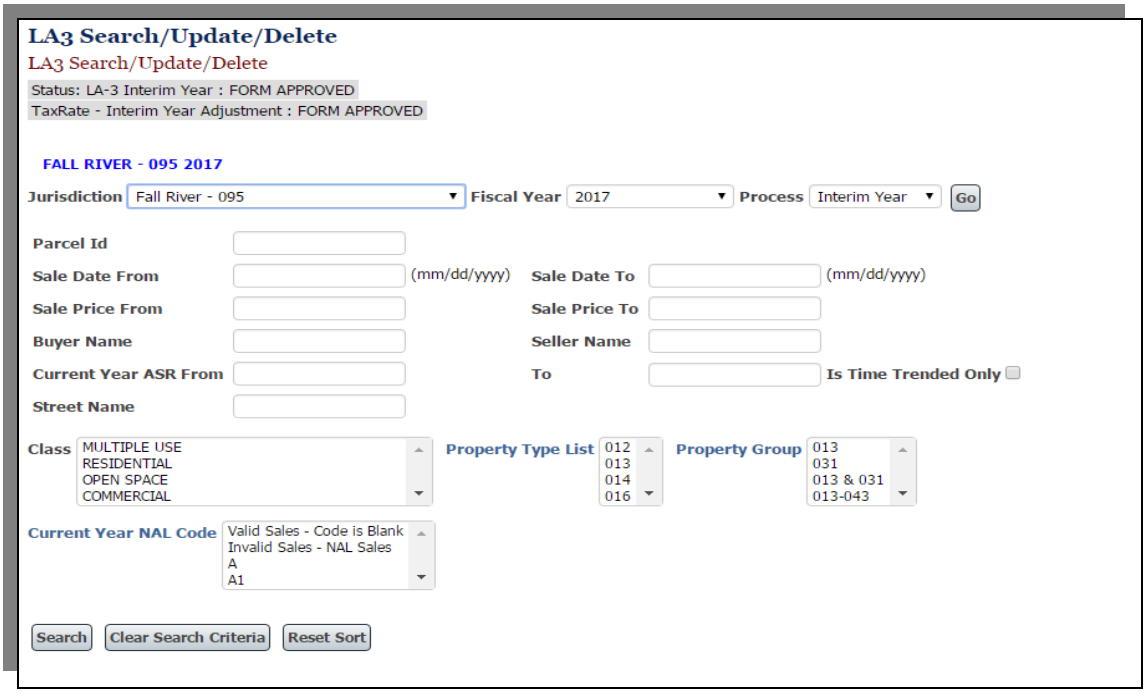


Errors must be fixed for a process to continue. *Warnings* may require action like a DLS override or may just be a warning. *Information* doesn't require any action; it's just information.
Note: Messages always appear at the top of the screen and are listed in order of importance: errors always appear 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

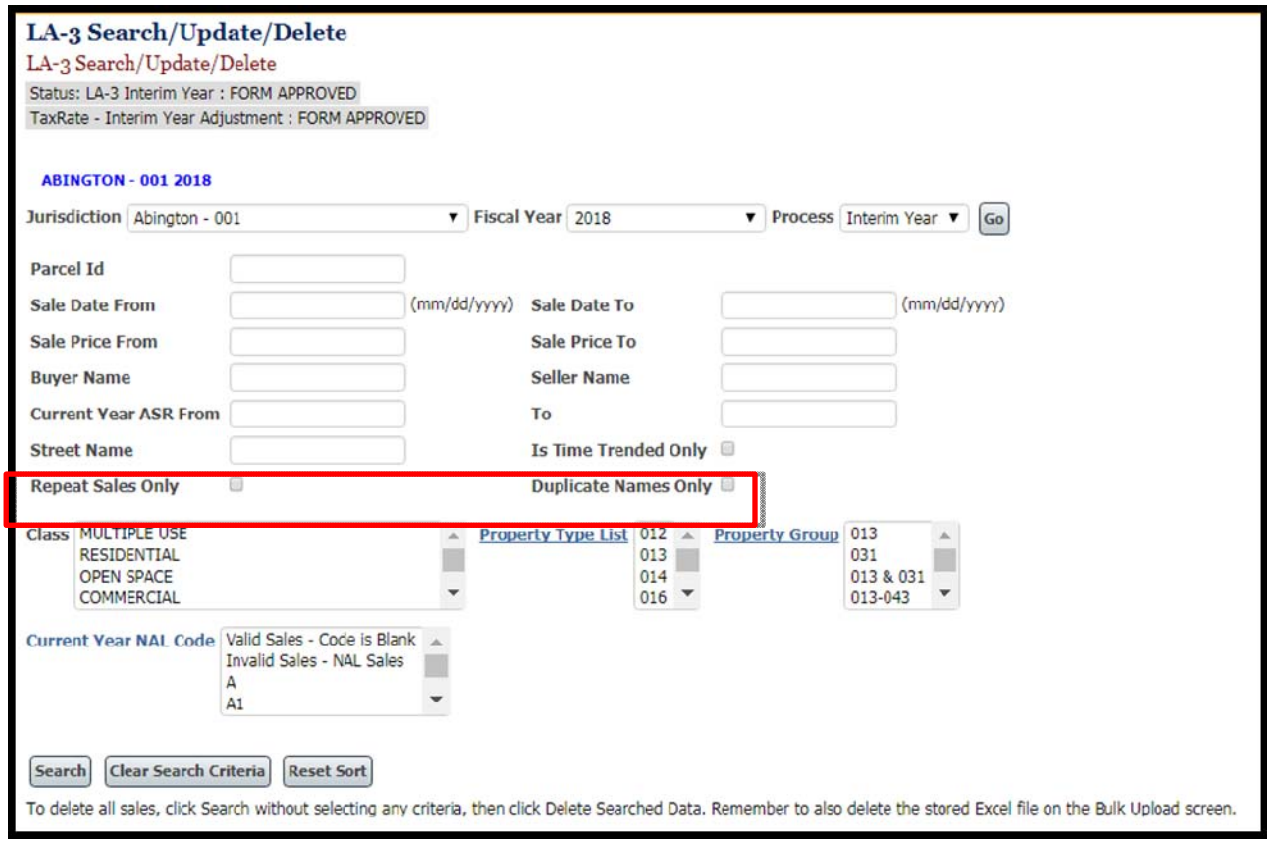


Enter search criteria, and click Search at the bottom of the screen. Once results are displayed, you can export data to Excel, edit individual sales, or delete the sales from the file. Note: If no criteria has been selected the default is to show all the data.

Two pre programmed sorts are available on the "LA3 Search/Update/Delete" screen. These sorts are usefull 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

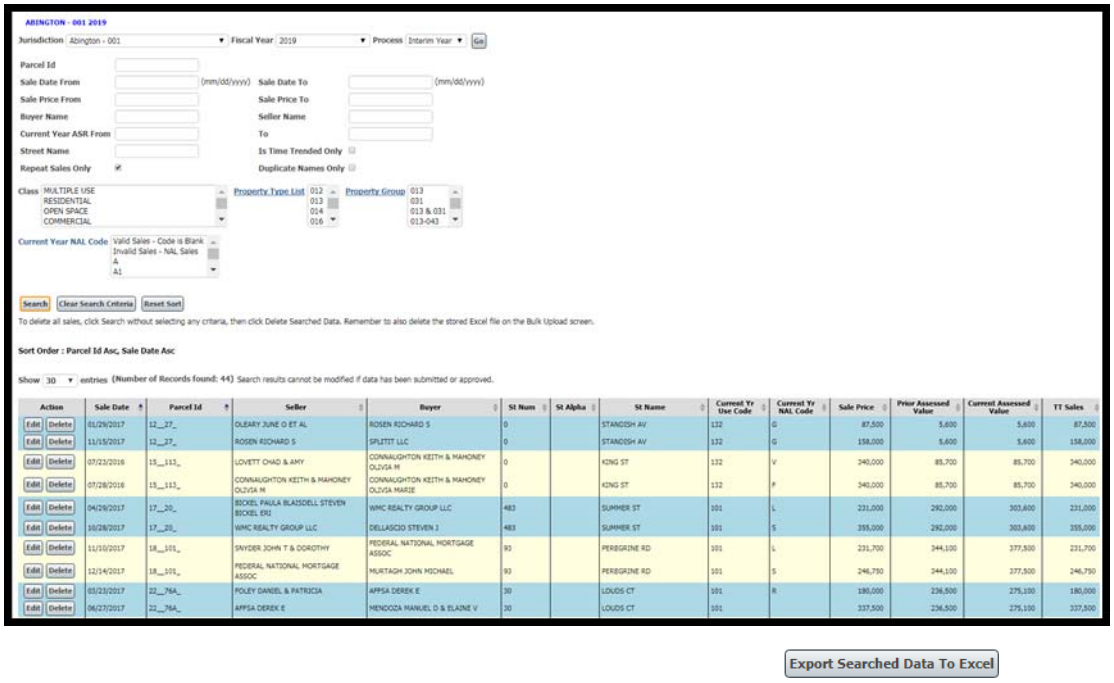
The first new sort group is "**Repeat Sales Only**"– multiple sales of the same property during the time period under review. This is the situation when the use of the "R" code may come into play.



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:**



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 or 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*** [1]

Review:

- If both sales are *valid*, then the <u>older sale</u> 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 *<u>is not valid</u>*, then the older sales <u>should not</u> 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.

[1] 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.

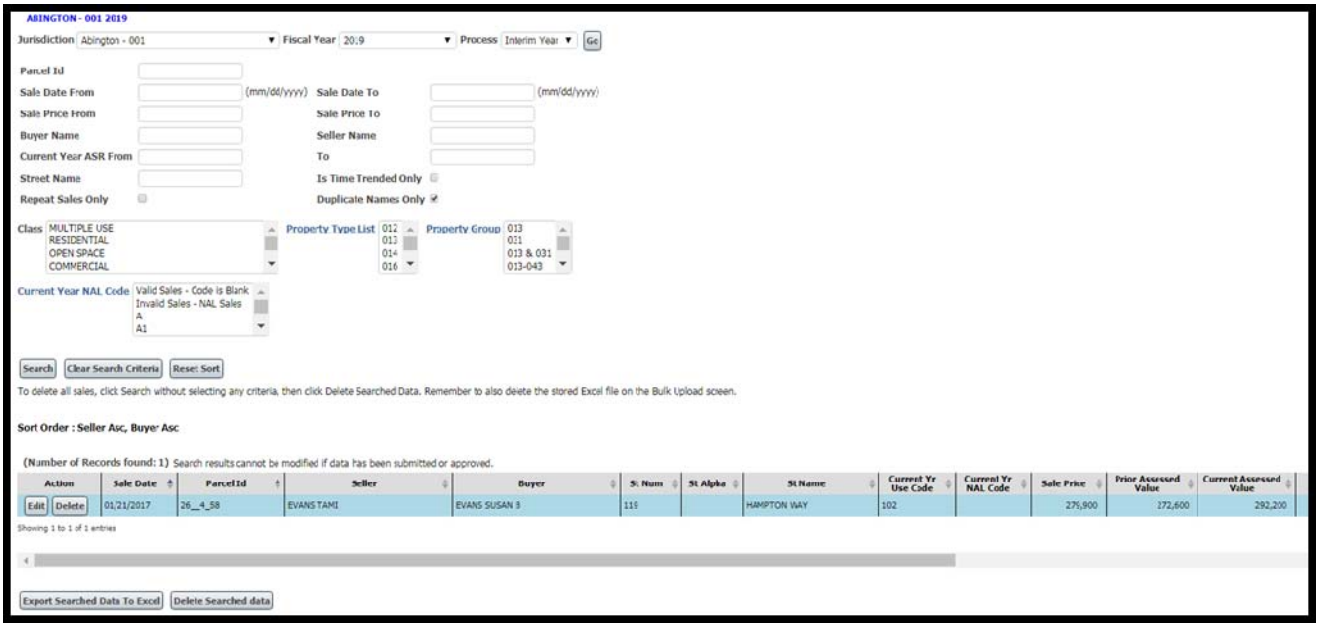
Duplicate Names Sort

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:



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.

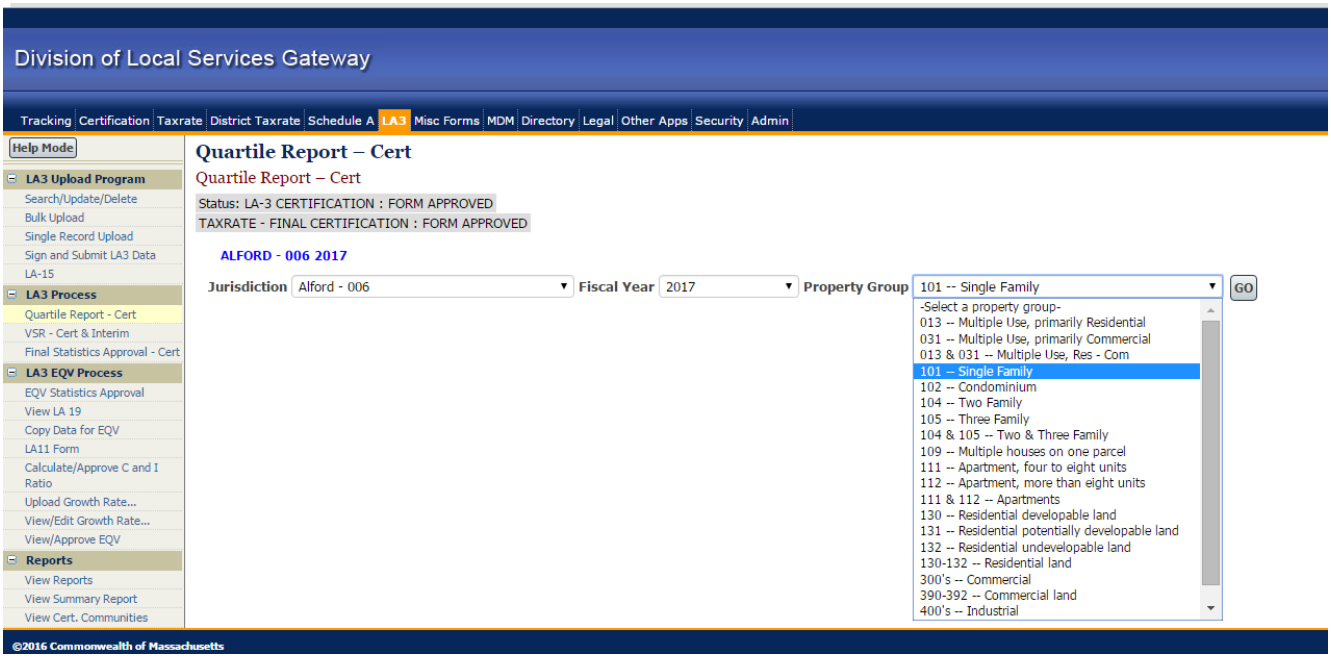
The following are examples of results that probably do not show a connection between the Buyer and Seller and therefore should be ignored.

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.

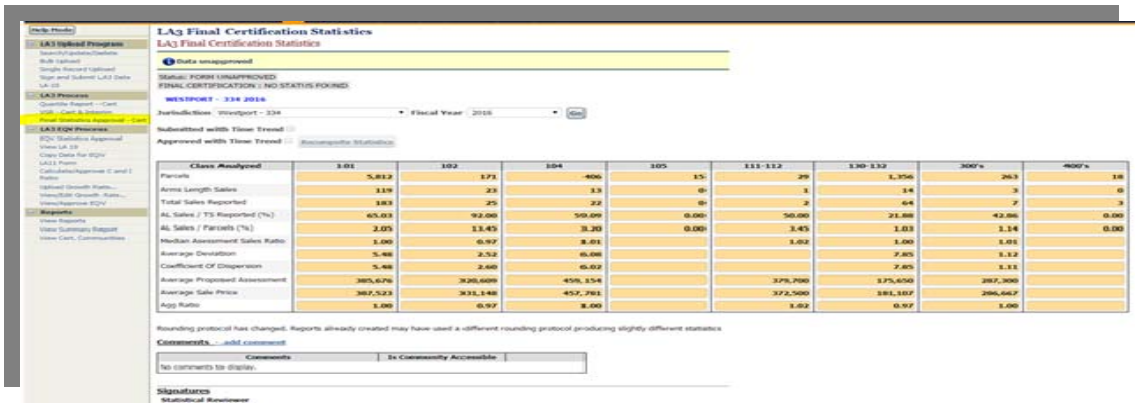


Results should comply with Certification Standards and will be reviewed and approved by BLA staff. Assessors can download and print the final report once approved.

Review Statistics Summary

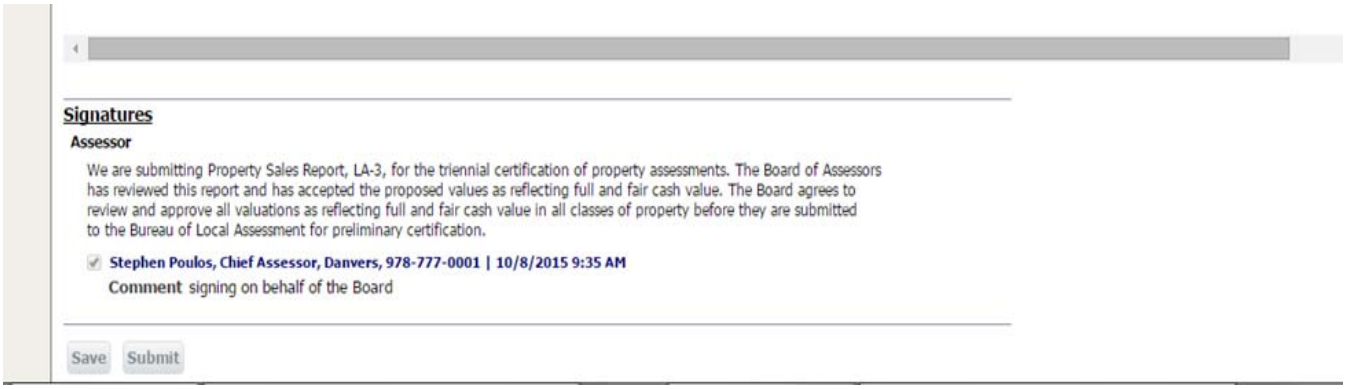
When the LA3 data is uploaded into Gateway, the statistical results of the sales data is automatically calculated and displayed on either the **LA15 for Interim Year Adjustment** sales, or **Final Statistics Approval for Certification** sales. Assessors should review these results for program compliance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

Certification Year: Review LA3 Statistics (Approval by BLA)



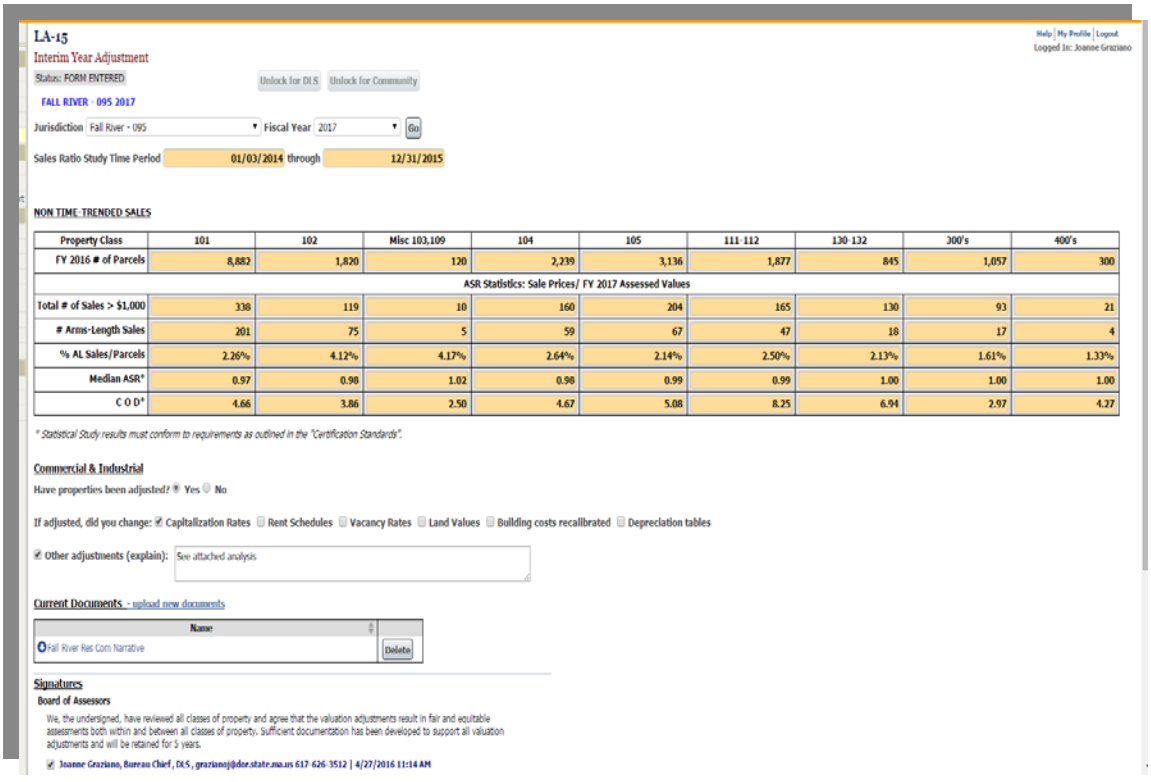
Sign and Submit

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.**



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.



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