



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

- 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

101Single Family

102Condominium

103Mobile Home (includes land used for purpose of a mobile home park)

104Two-Family

105Three-Family

106Accessory Land with Improvement - garage, etc.

107(Intentionally left blank)

108(Intentionally left blank)

109Multiple Houses on one parcel (for example, a single and a two-family on one parcel)

11 Apartments

111Four to Eight Units

112More than Eight Units

OPEN SPACE

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)

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

- 201Residential Open Land
- 202Underwater 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

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

22 Open Land in a Commercial Area

- 220Commercial Vacant Land (acreage without site improvements and not in commercial use)
- 221Underwater 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.).

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

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

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

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

34 Office Building

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

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

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

- 390Developable Land
- 391Potentially developable Land
- 392Undevelopable Land
- 393Agricultural/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

- 430Telephone Exchange Stations
- 431Telephone Relay Towers
- 432Cable TV Transmitting Facilities
- 433Radio, Television Transmission Facilities

44 Vacant Land - Accessory to Industrial Property

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

45 Electric Generation Plants

- 450Electric Generation Plants
- 451Electric Generation Plants, Transition Value
- 452Electric 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).

801Hiking - trails or paths

802Camping - areas with sites for overnight camping

803Nature Study - areas specifically for nature study or observation

804Boating - areas for recreational boating and supporting land facilities

805Golfing - areas of land arranged as a golf course

806Horseback Riding - trails or areas

807Hunting - areas for the hunting of wildlife

808Fishing Areas

809Alpine Skiing - areas for "downhill" skiing

810Nordic Skiing - areas for "cross-country" skiing

811Swimming Areas

812Picnicking Areas

813Public Non-Commercial Flying - areas for gliding or hand-gliding

814Target Shooting - areas for target shooting such as archery, skeet or approved fire-arms

815Productive 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

conservation restrictions and sewer easements), Urban Parks

- 926Judiciary
927Education – Univ. of Mass, State Colleges, Community Colleges
928Division of Capital Asset Management, Bureau of State Office Buildings
929Other

GASB 34 Codes

93 Municipal or County Codes

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

94 Educational Private

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

95 Charitable

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

96 Religious Groups

- 960Church, Mosque, Synagogue, Temple, etc.
961Rectory 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 County 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

Columns

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
Jur Code	Sale Date	Parcel ID	Seller	Buyer	St Num	St Alpha	Street Name	Current Yr Use Code	Current Yr NAL Code	Sale Price	Prior Yr Assessed Value	Current Yr Assessed Value	Current Yr ASR	Code Review Flag	TT Sales	Comments
001	05/03/2011	8-0-28	Smith John	Jones Paul	121		Woodland St	101		470,000	390,000	447,500	0.95		485,000	
001	12/22/2011	12-0-160A	Harrison W.	Raycroft B.	83	A	Forest St	102		320,000	270,000	332,000	1.04		320,000	
001	07/12/2011	6-0-156	Johns P	Bradley A	13		Ralph Ave	104	N	125,000	185,000	170,000	1.36		125,000	Short Sale
001	06/18/2011	3-0-66	Bartlett Co.	Miller William	175		Maple St	101	P	225,000	220,000	475,000	2.11		230,900	

Row Headings should be on one row (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 Stree Name	Name of the street, road etc.	Maximum Length – 40 Characters
Column I Current Yr Use Code	State use code of property	Text column – 3 Characters ***
Column J Current Yr NAL Code	Non-arms Length Code	Text column – up to 3 Characters ****
Column K Sale Price	Sale Price of the property	Numeric **
Column L Prior Yr Assessed Value	Prior Fiscal Year Assessment	Numeric **
Column M Current Yr Assessed Value	Proposed Current Fiscal Year Assessment.	Numeric **
Column N Current Yr ASR	Current Year Assessment Sales Ratio	Numeric with 2 place decimal
Column O Code Review Flag	DOR use only, should be blank for all entries	
Column P TT Sales	(If applicable) Time-Adjusted Sales Price.	Numeric *****
Column Q Comments	N Code explanations and other relevant comments	Text column - up to 240 Characters

- * 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

Columns

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
Jur Code	Sale Date	Parcel ID	Seller	Buyer	St Num	St Alpha	Street Name	Prior Yr Use Code	Prior Yr NAL Code	Current Yr Use Code	Current Yr NAL Code	Sale Price	Prior Yr Assessed Value	Current Yr Assessed Value	Prior Yr ASR	Current Yr ASR	Code Review Flag	TT Sales	Comments
001	06/24/2014	9-34-0	Miller David	Smith James	15		Glendale Rd	101		101	O	190,000	185,000	247,500	0.97	1.30		485,000	Remodeled
001	03/12/2014	21-0-15A	Menino Const.	Lee Mary	121		Jackson Dr	130	P	101		300,000	120,000	285,000	0.40	0.95		320,000	
001	07/22/2014	7-12-1R	Costa Peter	Rubin Andrew	13		North Ave	104	N	104	N	225,000	285,000	270,000	1.27	1.20		125,000	Short Sale
001	10/09/2014	8-14-149A	Hudson Jean	Dufour Richard	149	A	Bedford St	102		102		275,000	245,000	268,000	0.89	0.97		230,900	

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

Column	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	Stree Name	Name of the street, road etc.	Maximum Length - 40 Characters
Column I	Prior Yr Use Code	Prior Fiscal Year Use Code	Text column - 3 Characters ***
Column J	Prior Yr NAL Code	Non-arms Length Code (Sale Price vs Prior FY Assessment)	Text column - up to 3 Characters ****
Column K	Current Yr Use Code	Current Fiscal Year Use Code	Text column - 3 Characters ***
Column L	Current Yr NAL Code	Non-arms Length Code (Sale Price vs Proposed Current FY Assessment)	Text column - up to 3 Characters ****
Column M	Sale Price	Sale Price of the property	Numeric **
Column N	Prior Yr Assessed Value	Prior FY Assessment	Numeric **
Column O	Current Yr Assessed Value	Proposed Current Fiscal Year Assessment.	Numeric **
Column P	Prior Yr ASR	Prior Year Assessment Sales Ratio (Prior FY Assessment / Sale Price)	Numeric with 2 place decimal displayed
Column Q	Current Yr ASR	Current Year Assessment Sales Ratio (Current FY Assessment / Sale Price)	Numeric with 2 place decimal displayed
Column R	Code Review Flag	DOR use only, should be blank for all entries	
Column S	TT Sales	(If applicable) Time-Adjusted Sales Price.	Numeric *****
Column T	Comments	N Code explanations and other relevant comments	Text column - up to 240 Characters

- * 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

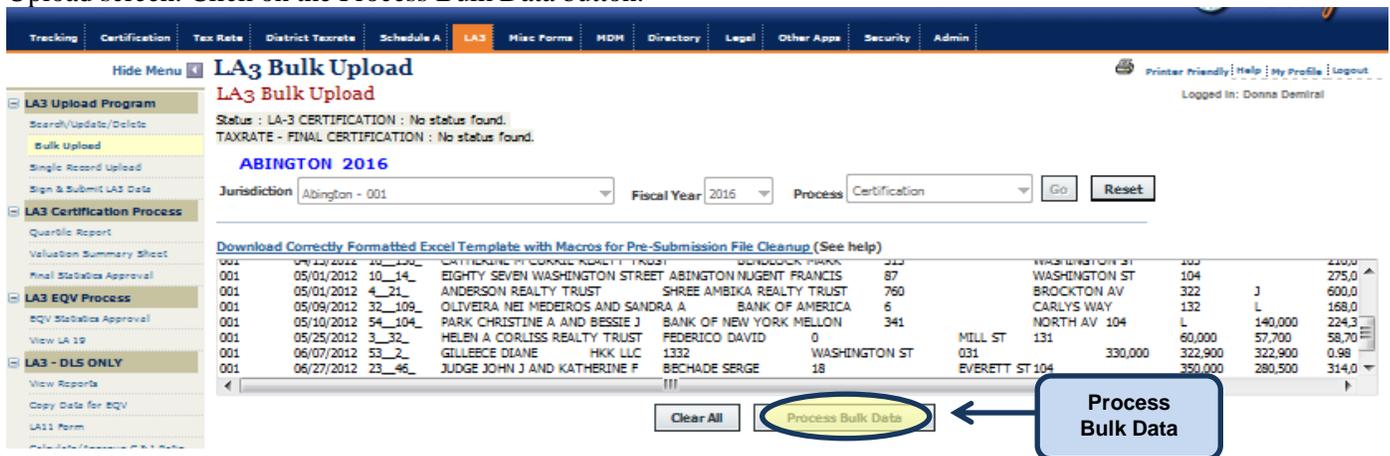
Bulk Upload

Certification

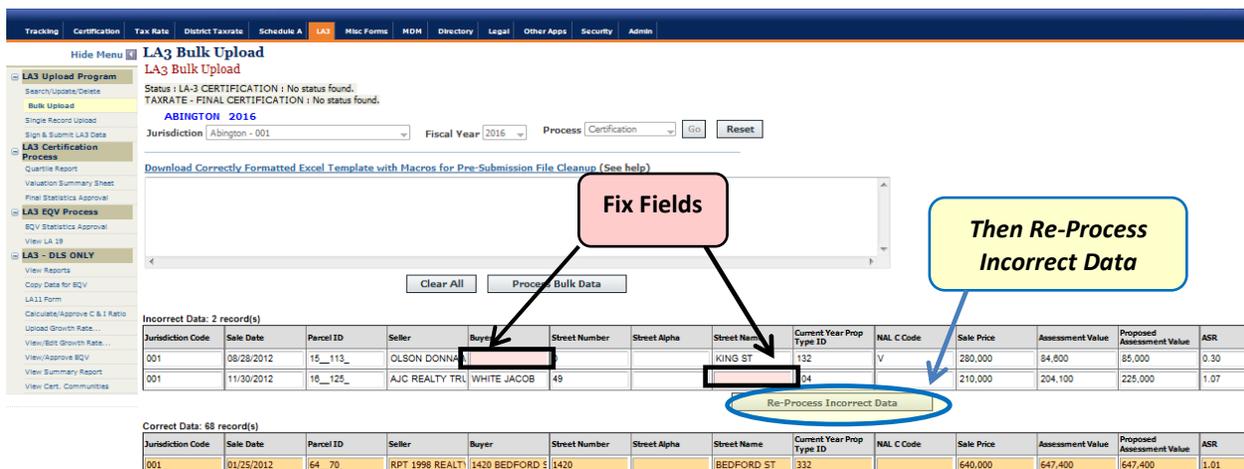
In Gateway, click on the LA3 tab > LA3 Upload Program > Bulk Upload screen. For your jurisdiction, select the fiscal year and process, which will be Certification – not Interim Year Adjustment. Click on “Go”.
 (Note: If data has already been entered or uploaded, the system will prompt you that data already 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.



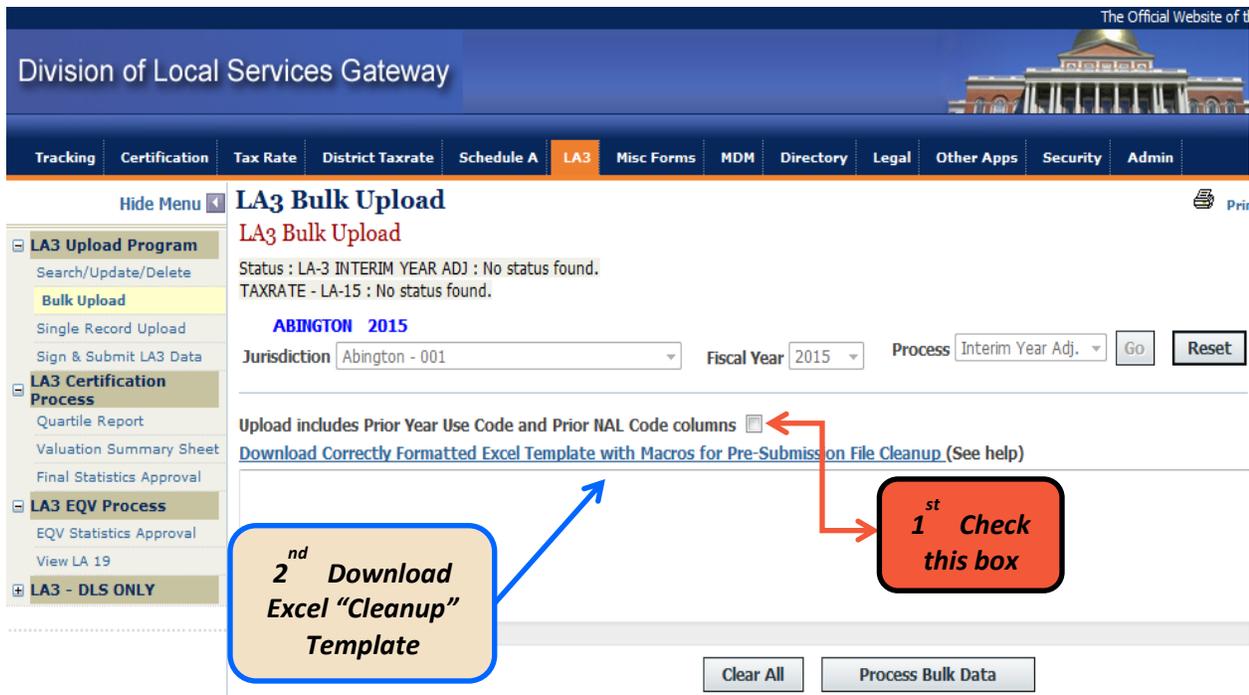
The system will show the number of correctly formatted records and any errors. If the file has errors, correct and select Re-process Incorrect Data. Once all the data is correct, click on the Save button at the bottom of the screen. A confirmation indicating how many correct records were successfully 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.