

PROPERTY TYPE CLASSIFICATION CODES

Non-arm's Length Codes and

Sales Report Spreadsheet Specifications

Prepared by the Bureau of Local Assessment
Revised April 2019

CHANGES

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



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

- 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
- 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..... Gyms 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	nat_code	sale_price	assessment_value	proposed_value	as_ratio	outlier	time_trend	comments	Location Id	
001	09/03/2015	0-0-20	Smith, John	Jones, Paul	111		Woodland St	101		470,000	350,000	447,500	0.95		455,000		123AB456BC780	
001	10/12/2015	120-100A	Harrison, W.	Pearson, G.	81	A	Forest St	102		300,000	270,000	332,000	1.04		320,000		123AB456BC725	
001	07/15/2015	6-0-150	Johns, P.	Bradley, A.	123		Ralph Ave	104	N	250,000	195,000	320,000	1.36		125,000	Short Sale	123AB456BC7C1	
001	05/13/2015	3-0-66	Bartlett Co.	Miller, William	175	P	Maple St	103		250,000	270,000	475,000	2.11		230,500		123AB250C10	

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

* see note below

Column A	Column Heading	Description	Format
Column B	jur_code	DOA community ID number	Text column - Three digits
Column C	sale_date	Date of sale	Date column - mmddyyyy
Column D	parcel_id	Community identification	No special format - up to 30 Characters*
Column E	seller	Grantor of the property	No special format - up to 40 Characters*
Column F	buyer	Grantee of the property	No special format - up to 40 Characters*
Column G	st_num	Street number of the property	Numeric - up to 10 digits
Column H	st_alpha	For any tenth character part of st_num	Text Column up to 5 Characters
Column I	st_name	Name of the street, road etc.	Maximum Length - 40 Characters
Column J	prop_type_id	State use code of property	Text column - 3 Characters **
Column K	nat_code	Non-arm's Length Code	Text column - up to 3 Characters ***
Column L	sale_price	Sale Price of the property	Numeric *
Column M	assessment_value	Prior Fiscal Year Assessment	Numeric *
Column N	proposed_value	Proposed current Fiscal Year Assessment	Numeric *
Column O	as_ratio	Assessment Sales Ratio	Numeric with 2 place decimal
Column P	outlier	DOA use only, should be blank for all entries	
Column Q	time_trend	(If applicable) Time-Adjusted Sales Price	Numeric ****
Column R	Comments	Explanation of "N" codes or other as needed	Text
Column S	Location ID	Location ID (if applicable)	Alpha-Numeric - up to 20 Characters*

* No entry can be blank.

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

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

**** If using a time adjustment for any or all classes, entire column may be filled. (Use actual selling price for those sales not time adjusted.)

If a community is not using a time-adjustment, column can be left blank.

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

See (Over) for Gateway Upload

Data Upload Directions

First Step: Bulk Upload

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

Click on **Choose File**.

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

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

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

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

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

Bulk Records Upload

Bulk Records Upload

Status: LA-3 Interim Year : NO STATUS FOUND
TaxRate - Interim Year Adjustment : NO STATUS FOUND

LAST UPLOADED: 4/13/2016

Jurisdiction: Arlington, VA Fiscal Year: 2017 Process: Interim Year

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

Is Sales Data Line Itemized:

File Name: TaxRate

File Upload Date: 4/13/2016 4:31:29 PM

Status: Completed

Results

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

ST Num	ST Alpha	ST Name	Current Yr Use Code	Current Yr RA Code	Sale Price	Price Assessed Value	Curred Assessed Value
1290	1290	MASS AVE	104		645000	101200	

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

System Messages

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

Errors:

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

Warning:

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

Information:

 Data saved

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

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

Single Record Upload

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

LA3 Search/Update/Delete

LA3 Search/Update/Delete

LA3 Search/Update/Delete

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

FALL RIVER - 095 2017

Jurisdiction: Fall River - 095 | Fiscal Year: 2017 | Process: Interim Year |

Parcel Id:

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

Sale Price From: Sale Price To:

Buyer Name: Seller Name:

Current Year ASR From: To: Is Time Trended Only:

Street Name:

Class: MULTIPLE USE
RESIDENTIAL
OPEN SPACE
COMMERCIAL | Property Type List: 012
013
014
016 | Property Group: 013
031
013 & 031
013-043

Current Year NAL Code: Valid Sales - Code is Blank | Invalid Sales - NAL Sales
A
A1

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

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

Repeat Sales Sort

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

LA-3 Search/Update/Delete

LA-3 Search/Update/Delete

Status: LA-3 Interim Year : FORM APPROVED

TaxRate - Interim Year Adjustment : FORM APPROVED

ABINGTON - 001 2018

Jurisdiction Abington - 001 ▼ Fiscal Year 2018 ▼ Process Interim Year □ Go

Parcel Id

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

Sale Price From Sale Price To

Buyer Name Seller Name

Current Year ASR From To

Street Name Is Time Trended Only

Repeat Sales Only Duplicate Names Only

Class	MULTIPLE USE	Property Type List	012	Property Group	013
RESIDENTIAL			013		031
OPEN SPACE			014		013 & 031
COMMERCIAL			016		013-043

Current Year NAL Code: Valid Sales - Code is Blank ▼
Invalid Sales - NAL Sales □
A □
A1 □

Search Clear Search Criteria Reset Sort

To delete all sales, click Search without selecting any criteria, then click Delete Searched Data. Remember to also delete the stored Excel file on the Bulk Upload screen.

To use this sort:

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

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

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

Repeat Sales: What to look for.

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

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

Review:

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

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

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

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.

Division of Local Services Gateway

Tracking | Certification | Taxrate | District Taxrate | Schedule A | Misc Forms | NCM | Directory | Legal | Other Apps | Security | Admin | Help Mode |

LA3 Upload Program

- Search/Insert/Delete
- Download
- Single Record Delete
- High and Recent LA3 Data
- LA3

LA3 Process

- Quartile Report - Cert
- LA3 - Cert & Interim
- Final Statistic Approval - Cert

LA3 EQV Process

- EQV Statistic Approval
- View LA3
- Copy Data for EQV
- LA11 Form
- Calculate/Approve Card & Rate
- Upload Growth Rates
- View/Edit Growth Rate
- View Approved EQV

Reports

- View Reports
- View Summary Report
- View Certs/Complaints

Quartile Report - Cert

Quartile Report - Cert

Status: LA-3 CERTIFICATION : FORM APPROVED

TAXRATE - FINAL CERTIFICATION : FORM APPROVED

ALFORD - 006 2017

Jurisdiction	Alford - 006	Fiscal Year	2017	Property Group
				101 -- Single Family Select a property group... 013 -- Multiple Use, primarily Residential 021 -- Multiple Use, primarily Commercial 013 & 031 -- Multiple Use, Res - Com 101 -- Single Family 102 -- Condominium 104 -- Two Family 105 -- Three Family 104 & 105 -- Two & Three Family 109 -- Multiple houses on one parcel 111 -- Apartment, four to eight units 112 -- Apartment, more than eight units 111 & 112 -- Apartments 130 -- Residential developable land 131 -- Residential potentially developable land 132 -- Residential undevelopable land 130-132 -- Residential land 300's -- Commercial 300-392 -- Commercial land 400's -- Industrial

GO

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

