



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 Non-arm's Length Code, "X"
- Expanded Non-arm's Length Code Descriptions
- Required *Property Sales Report Spreadsheet Specifications*

Changes are Highlighted in Yellow

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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CHANGES

New Non-Arm’s Length Code “X”,
Expanded Non-Arm’s Length Code
Descriptions
Required *Property Sales Report*
Spreadsheet Specifications

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 and Trusts

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, all furnishings and fixtures and owner non-domicile furnishings.

502..... Domestic Business Corporations or a Foreign Corporations, as defined in Chapter 63 §30

Taxable personal property includes only: underground conduits, wires and pipes wherever located; poles and wires on private ways 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..... Domestic and Foreign Corporations Classified Manufacturing, as defined in Ch. 63, §38C & §42B

Taxable personal property includes only: underground conduits, wires and pipes wherever located, poles and wires on private ways.

504..... Public Utilities -- Transmission and Distribution

Taxable personal property includes underground conduits; wires and pipes wherever located; poles and wires on private ways and machinery used in manufacture.

505Machinery, Poles, Wires and Underground Conduits, Wires and Pipes of all Telephone and Telegraph Companies, as determined by the Commissioner of Revenue.

508Cellular/Mobile Wireless Telecommunications Companies

506Pipelines Of 25 Miles Or More In Length For Transmitting Natural Gas Or Petroleum, as determined by the Commissioner of Revenue.

550Electric Generation Plants Personal Property

551Electric Generation Plant P.P., Transition Value

552Electric 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

920Department of Conservation and Recreation, Division of Urban Parks and Recreation

921Division of Fisheries and Wildlife, DFW Environmental Law Enforcement, Department of Environmental Protection

922Department of Corrections, Division of Youth Services, Mass Military, State Police, Sheriffs' Departments

923Department of Public Health, Soldiers' Homes, Department of Mental Health, Department of Mental Retardation

924Mass Highway Dept

925Department 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

930 Vacant, 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

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

95 Charitable

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

96 Religious Groups

- 960..... Church, Mosque, Synagogue, Temple, etc.
- 961..... Rectory or Parsonage, etc.
- 962..... Other

97 Authorities

- 970..... Housing Authority
- 971..... Utility Authority, Electric, Light, Sewer, Water
- 972..... Transportation Authority
- 973..... Vacant, Housing Authority
- 974..... Vacant, Utility Authority
- 975..... Vacant, Transportation Authority

98 Land Held by other Towns, Cities or Districts

- 980 Vacant, Selectmen or City Council, Other City or Town
- 981 Improved, Selectmen or City Council, Other City or Town
- 982 Vacant, Conservation, Other City or Town
- 985 Improved Municipal or Public Safety, Other City or Town
- 988 Vacant, Other District
- 989 Improved, Other District

99 Other

- 990 121A Corporations
- 991 Vacant, County or Regional
- 992 Improved, County or Regional, Deeds or Administration
- 993 Improved Count or Regional Correctional
- 994 Improved County or Regional Association Commission
- 995 Other, Open Space
- 996 Other, Non-Taxable Condominium Common Land
- 997 Other

PROPERTY SALES REPORT INSTRUCTIONS

The Property Sales Reports (LA-3) are used in conducting assessment/sales ratio studies. In order to conduct an accurate study, the following information needs to be completed on all sales over \$1,000. **The Board of Assessors must sign, date and submit the LA-3 via DLS Gateway. See Property Sales Report Spreadsheet Specifications on pages 13 and 14 for submission requirement standards. (Codes can be used for all programs, only Code X is restricted to Interim Years.)**

NON-ARM'S LENGTH CODES

An "arm's length" sale is a sale between a willing buyer and a willing seller with no unusual circumstances involved in the sale. Listed below are the codes for sales that are considered non-arm's length.

- A. Sale between members of the same family
- B. An intra-corporation sale, e.g. between a corporation and its stockholder, subsidiary, affiliate or another corporation whose stock is in the same ownership
- C. Sale of **any real property** which includes **personal property**, machinery, equipment, inventories or "good will".
- D. Sale of property substantially changed **before the sale occurred but after the assessment date, i.e. sale price includes change, whereas assessed value does not.**
- E. Sale to / from a federal, state, or local government
- F. Transfer of convenience, e.g., correcting defects in a title, a transfer by a husband either through a third party or himself and his wife to create a tenancy by the entirety, etc.
- G. Sale of only a portion of the assessed unit, e.g., a parcel sold from a larger tract and the assessment is for the larger tract, or a portion is in another municipality
- H. Sale resulting from a court order, e.g., a divorce settlement, estate sale
- I. Sale in proceedings of bankruptcy
- J. Sale of an undivided interest
- K. Sale to / from an educational, charitable, or religious organization
- L. Repossession of a foreclosed property by **a financial institution or other lender.**
- M. Sale of property, the value of which has been materially influenced by zoning changes not reflected in current assessments
- N. Other, when a non-arm's length sale does not fall into any other category, this code is used, accompanied by a written explanation **and/or comparable sales analysis.**
- O. Sale of property **substantially changed after the sale occurred but before the assessment date, i.e. sale price does not include change, whereas the assessed value does**
- P. Sale of property with a change in use **when compared to its use on the assessment date.**
- Q. Sale of property which includes both a trade of property and cash for the property conveyed
- R. Sale of property which has been sold more than once in the same **analysis period. Only the most recent valid sale closest to the assessment date** is used for analysis purposes.
- S. Sale of a foreclosed property by a financial institution or other lender. (If considered arm's length, must be supported by detailed **documentation.**)
- T. Property sold to an abutter
- U. Private sale not put on the market
- V. Sale of multiple parcels
- W. Sale affected by deed restriction, e.g., 40B housing
- X. **Sale of parcel where no value exists for prior assessment because the parcel ID is new. (Used for coding in interim years only.)**

PROPERTY SALES REPORT - LA3

Spreadsheet Specifications

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	st_name	prop_type_id	nal_code	sale_price	assessment_value	proposed_value	as_ratio	outlier	time_trend	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 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

- * 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.

→ (Over)

PROPERTY SALES REPORT - LA3

DATA UPLOAD DIRECTIONS

BULK UPLOAD

Certification

While you are in Gateway, click on the LA3 tab, and in the LA3 Upload Program, click on the Bulk Upload screen. Select your jurisdiction. Correctly identify 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 – without the header - and paste the data into the template spreadsheet with built-in macro programs. This template spreadsheet with built-in macros for cleansing the data of problematic characters and confirming field formats 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 the data from this spreadsheet - without the headers – and go back to the LA3 Bulk Upload screen, paste that data into the box for the bulk data upload. 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 the data is correct, click on the Save button at the bottom of the screen. You must then go to the Sign and Submit LA3 Data screen, on the menu, to complete submission of the LA3. 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.

Interim Year Adjustment

Uploads can be made in the manner described above, except the Process selected will be Interim Year Adjustment. The resulting LA3 will contain two extra columns automatically inserted by the Gateway system - Prior Year Use Code and Prior Year NAL Code - after the LA3 is saved. It is necessary to review these added columns to insure the Class Code and Non Arms Length (NAL) codes are applicable to the prior year assessment. It is also possible to upload the data from an Excel file that contains the two additional columns inserted between the st-name (H) and the prop-type-id (I). 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.

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.

UPDATES ON-LINE

THIS INFORMATION IS UPDATED ONLY ON AN AS NEEDED BASIS

FOR FURTHER INFORMATION, CONTACT YOUR BUREAU OF LOCAL ASSESSMENT ADVISOR OR

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