PROPERTY TYPE CLASSIFICATION CODES

Prepared by the Bureau of Local Assessment
Revised November 2002
- Page 10 Revised March 2005
- Page 9 Revised November 2006

See New Class Codes 910 through 929
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.

TABLE OF CONTENTS

PROPERTY TYPE CLASSIFICATION CODES

<table>
<thead>
<tr>
<th>CODE</th>
<th>CLASSIFICATION</th>
<th>PAGE</th>
</tr>
</thead>
<tbody>
<tr>
<td>0</td>
<td>Multiple-Use..................................</td>
<td>3</td>
</tr>
<tr>
<td>1</td>
<td>Residential...................................</td>
<td>3</td>
</tr>
<tr>
<td>2</td>
<td>Open Space....................................</td>
<td>4</td>
</tr>
<tr>
<td>3</td>
<td>Commercial....................................</td>
<td>4, 5</td>
</tr>
<tr>
<td>4</td>
<td>Industrial....................................</td>
<td>6</td>
</tr>
<tr>
<td>5</td>
<td>Personal Property...........................</td>
<td>6</td>
</tr>
<tr>
<td>6</td>
<td>Forest Property - Chapter 61...............</td>
<td>7</td>
</tr>
<tr>
<td>7</td>
<td>Agricultural/Horticultural Chapter - 61A.</td>
<td>7</td>
</tr>
<tr>
<td>8</td>
<td>Recreational Property - Chapter 61B......</td>
<td>7</td>
</tr>
<tr>
<td>9</td>
<td>Exempt Property................................</td>
<td>7, 8</td>
</tr>
</tbody>
</table>

ADDENDUM

Property Sales Report Instructions........................................9
Spreadsheet Specifications....................................................10

NEW CODES: 910 through 929
MULTIPLE-USE PROPERTY

CODE 0
Real property used or held for use for more than one purpose, including parcels with multiple detached or attached buildings, are considered multiple-use property for classification purposes. Any necessary related land on a multiple-use property must be allocated among the classes of property within the building.

The first digit of multiple-use property is always a zero (0). The second and third digits are the major classification of the property represented. The digits following zero (0) are listed in the order of major importance.

Examples
Since the guidelines for coding multiple-use property are unique, several specific examples of how to identify such property with these codes are listed here. These are only examples and do not represent all possible multiple use codes.

013 Multiple-Use, primarily Residential
A building with a retail store on the first floor, apartments on the upper floors, and a major portion of the related land is reserved for tenant parking.

031 Multiple-Use, primarily Commercial
A building with retail use on the first floor, office space on the second and third floors, apartments on the fourth floor and a major portion of the related land is allocated for commercial use.

037 Multiple-Use, primarily Commercial with part of land designated under Chapter 61A use
A farm property with land and buildings predominantly used for commercial farming with part of land (at least 5 acres) designated horticulture/agricultural under Chapter 61A.

021 Multiple-Use, primarily Open Space
A single-family house with substantial acreage designated open space by the assessors.

RESIDENTIAL

CODE 1
M.G.L. Chapter 59 §2A: All real property used or held for human habitation containing one or more dwelling units including rooming houses with facilities assigned and used for living, sleeping, cooking and eating on a non-transient basis, and including a bed and breakfast home with no more than three rooms for rent. Such property includes accessory land, buildings or improvements incidental to such habitation and used exclusively by the residents of the property or their guests. Such property shall include: (i) land that is situated in a residential zone and has been subdivided into residential lots, and (ii) land used for the purpose of a manufactured housing community, as defined in Chapter 140, §32F. Such property shall not include a hotel or motel.

Incidental accessory land, buildings or improvements would include garages, sheds, in-ground swimming pools, tennis courts, etc. Non-incidental accessory land, classified and coded differently, would include mixed use properties, such as a variety store, machine shop, etc. on a residential parcel.

10 Residences
101 ..... Single Family
102 ..... Condominium
103 ..... Mobile Home (includes land used for purpose of a mobile home park)
104 ..... Two-Family
105 ..... Three-Family
106 ..... Accessory Land with Improvement - garage, etc.
107 ..... (Intentionally left blank)
108 ..... (Intentionally left blank)
109 ..... Multiple Houses on one parcel (for example, a single and a two-family on one parcel)

11 Apartments
111 ..... Four to Eight Units
112 ..... More than Eight Units

12 Non-Transient Group Quarters
121 ..... Rooming and Boarding Houses
122 ..... Fraternity and Sorority Houses
123 ..... Residence Halls or Dormitories
124 ..... Rectories, Convents, Monasteries
125 ..... Other Congregate Housing which includes non-transient shared living arrangements

13 Vacant Land in a Residential Zone or Accessory to Residential Parcel
130 ..... Developable Land
131 ..... Potentially Developable Land
132 ..... Undevelopable Land

14 Other
140 ..... Child Care Facility (M.G.L. Chapters 59 §3F; 40A §9C)
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

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

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

### 34 Office Building

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>340</td>
<td>General Office Buildings</td>
</tr>
<tr>
<td>341</td>
<td>Bank Buildings</td>
</tr>
<tr>
<td>342</td>
<td>Medical Office Buildings</td>
</tr>
</tbody>
</table>

### 35 Public Service Properties (see Code 9 for Exempt Public Service Properties)

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>350</td>
<td>Property Used for Postal Services</td>
</tr>
<tr>
<td>351</td>
<td>Educational Properties</td>
</tr>
<tr>
<td>352</td>
<td>Day Care Centers (see also Code 140)</td>
</tr>
<tr>
<td>353</td>
<td>Fraternal Organizations</td>
</tr>
<tr>
<td>354</td>
<td>Bus Transportation Facilities and Related Properties</td>
</tr>
<tr>
<td>355</td>
<td>Funeral Homes</td>
</tr>
<tr>
<td>356</td>
<td>Miscellaneous Public Services - professional membership organizations, business associations, etc.</td>
</tr>
</tbody>
</table>

### 36 Cultural and Entertainment Properties

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
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<tbody>
<tr>
<td>360</td>
<td>Museums</td>
</tr>
<tr>
<td>361</td>
<td>Art Galleries</td>
</tr>
<tr>
<td>362</td>
<td>Motion Picture Theaters</td>
</tr>
<tr>
<td>363</td>
<td>Drive-In Movies</td>
</tr>
<tr>
<td>364</td>
<td>Legitimate Theaters</td>
</tr>
<tr>
<td>365</td>
<td>Stadiums</td>
</tr>
<tr>
<td>366</td>
<td>Arenas and Field Houses</td>
</tr>
<tr>
<td>367</td>
<td>Race Tracks</td>
</tr>
<tr>
<td>368</td>
<td>Fairgrounds and Amusement Parks</td>
</tr>
<tr>
<td>369</td>
<td>Other Cultural and Entertainment Properties</td>
</tr>
</tbody>
</table>

### 37 Indoor Recreational Facilities

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>370</td>
<td>Bowling</td>
</tr>
<tr>
<td>371</td>
<td>Ice Skating</td>
</tr>
<tr>
<td>372</td>
<td>Roller Skating</td>
</tr>
<tr>
<td>373</td>
<td>Swimming Pools</td>
</tr>
<tr>
<td>374</td>
<td>Health Spas</td>
</tr>
<tr>
<td>375</td>
<td>Tennis and/or Racquetball Clubs</td>
</tr>
<tr>
<td>376</td>
<td>Gymnasiums and Athletic Clubs</td>
</tr>
<tr>
<td>377</td>
<td>Archery, Billiards, other indoor facilities</td>
</tr>
</tbody>
</table>

### 38 Outdoor Recreational Properties (excluding those classified under General Laws 61B)

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

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

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>390</td>
<td>Developable Land</td>
</tr>
<tr>
<td>391</td>
<td>Potentially developable Land</td>
</tr>
<tr>
<td>392</td>
<td>Undevelopable Land</td>
</tr>
<tr>
<td>393</td>
<td>Agricultural/Horticultural Land not included in Chapter 61A</td>
</tr>
</tbody>
</table>
INDUSTRIAL

CODE 4

M.G.L. Chapter 59 §2A: All real property used or held for use for manufacturing, milling, converting, producing, processing, extracting or fabricating materials unserviceable in their natural state to create commercial products or materials; the mechanical, chemical or electronic transformation of property into new products and any use that is identical to or an integral part of such use, whether for profit or non-profit purposes; property used or held for uses for the storage, transmitting and generating of utilities.

40 Manufacturing and Processing

400...... Buildings for manufacturing operations
401...... Warehouses for storage of manufactured products
402...... Office Building - part of manufacturing operation
403...... Land - integral part of manufacturing operation
404...... Research and Development facilities

41 Mining and Quarrying

410...... Sand and Gravel
411...... Gypsum
412...... Rock
413...... Other

42 Utility Properties

420...... Tanks
421...... Liquid Natural Gas Tanks
423...... Electric Transmission Right-of-Way
424...... Electricity Regulating Substations
425...... Gas Production Plants
426...... Gas Pipeline Right-of Way
427...... Natural or Manufactured Gas Storage
428...... Gas Pressure Control Stations

43 Utility Properties - Communication

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

44 Vacant Land - Accessory to Industrial Property

440...... Developable Land
441...... Potentially Developable Land
442...... Undevelopable Land

45 Electric Generation Plants

450 ..... Electric Generation Plants
451 ..... Electric Generation Plants, Transition Value
452 ..... Electric Generation Plants, Agreement Value

PERSONAL PROPERTY

CODE 5

M.G.L. Chapter 59 §2: All personal property...wherever situated, unless expressly exempt, shall be subject to taxation...

501 ..... Individuals, Partnerships, Associations 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.

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.

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

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

710...... Cranberry Bog
711...... Tobacco, Sod
712...... Truck Crops - vegetables
713...... Field Crops - hay, wheat, etc.
714...... Orchards - pears, apples, etc.
715...... Grape Vineyards
716...... Tillable Forage Cropland
717...... Productive Woodland - Christmas trees, woodlots
718...... Pasture
719...... Nurseries

72 Non-Productive Land

720...... Necessary related Land - farm roads, ponds, land under farm buildings
722...... 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

EXEMPT PROPERTY

CODE 9
Public Service Properties

All property which is totally exempt from taxation under various provisions of the law and owned by:

900 ..... United States Government
901 ..... (Intentionally left blank – formerly Commonwealth of Massachusetts – use new codes 910 through 929)
902 ..... Counties
903 ..... Municipalities, Districts
904 ..... Colleges, Schools (private)
905 ..... Charitable Organizations (private hospitals, etc.)
906 ..... Churches, Synagogues and Temples
907 ..... 121A Corporations
908 ..... Housing Authority
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 Dept
925......Department of Conservation and Recreation Division of Water Supply Protection conservation restrictions and sewer easements)
926......Judiciary
927......Education – Univ. of Mass, State Colleges, Community Colleges
928......Division of Capital Asset Management, Bureau of State Office Buildings
929......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 should sign and date the first page of their submission.

Col A jur_code  DOR Community ID
Col B sale_date  Date of Sale
Col C parcel_id  Community Identification
Col D seller  Grantor of the property
Col E buyer  Grantee of the property
Col F st_num  Street Number of the property
Col G st_alpha  For any text character part of st_num
Col H st_name  Name of the street, road
Col I prop_type_id  State use code of property
Col J nal_code  Non-Arms Length Code
Col K sale_price  Sale price of the property
Col L assessment_value  Prior Fiscal Year assessment
Col M proposed_value  Proposed current FY assessment
Col N as_ratio  Assessment Sales Ratio
Col O outlier  DOR use only, should be blank for all entries
Col P time_trend  (If applicable) Time Adj Sales Pri

NON-ARMS 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 commercial or industrial real property which includes machinery, equipment, inventories or “good will”
D. Sale of property substantially changed after the assessment date but before the sale, e.g., sale of a property on which a building was added after the assessment date, or sale of a property which was demolished partially destroyed, subject to fire, flood, or remodeled after the assessment date
E. Sale to / from 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
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
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

*O. Sale of property with a substantial physical change after the sale. An example is a house which has been remodeled after the sale, before the assessment date

*P. Sale of property with a change in use after the sale
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 year. Only the last sale is used for analysis purposes
S. Sale of a foreclosed property. May be arm’s length in special circumstances (must be supported by detailed documentation)

*Codes used for reporting sales for certification review analysis, when the sale prices are compared to the proposed values. The codes would also be used in the EQV program.
## PROPERTY SALES REPORT

### Spreadsheet Specifications

#### Data Layout Example

<table>
<thead>
<tr>
<th>Column Heading</th>
<th>Description</th>
<th>Format</th>
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<tbody>
<tr>
<td>Column A jur_code</td>
<td>DOR Community ID Number</td>
<td>Text Column – Three Digits</td>
</tr>
<tr>
<td>Column B sale_date</td>
<td>Date of Sale</td>
<td>Date Column - mm/dd/yyyy</td>
</tr>
<tr>
<td>Column C parcel_id</td>
<td>Community Identification</td>
<td>No special format – 30 Characters*</td>
</tr>
<tr>
<td>Column D seller</td>
<td>Grantor of the property</td>
<td>No special format – 30 Characters*</td>
</tr>
<tr>
<td>Column E buyer</td>
<td>Grantee of the property</td>
<td>No special format – 30 Characters*</td>
</tr>
<tr>
<td>Column F st_num</td>
<td>Street Number of the property</td>
<td>Numeric – 4 digits **</td>
</tr>
<tr>
<td>Column G st_alpha</td>
<td>For any text character part of st_num</td>
<td>Text Column up to 5 Characters</td>
</tr>
<tr>
<td>Column H st_name</td>
<td>Name of the street, road etc.</td>
<td>Maximum Length – 30 Characters</td>
</tr>
<tr>
<td>Column I prop_type_id</td>
<td>State use code of property</td>
<td>Text Column – 3 characters ***</td>
</tr>
<tr>
<td>Column J nal_code</td>
<td>Non-Arms Length Code</td>
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<td>Column K sale_price</td>
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<tr>
<td>Column L assessment_value</td>
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<tr>
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<td>Column N as_ratio</td>
<td>Assessment Sales Ratio</td>
<td>numeric with 2 place decimal</td>
</tr>
<tr>
<td>Column O outlier</td>
<td>DOR use only, should be blank for all entries</td>
<td></td>
</tr>
<tr>
<td>Column P time_trend</td>
<td>(If applicable) Time Adj Sales Pri.</td>
<td>Numeric *****</td>
</tr>
</tbody>
</table>

* No entry can be blank.
** each entry needs to at least have a zero.
*** This should reflect the property’s class code as of the Assessment Date, not what it was at the time of the sale.
**** There should be no entry for all valid sales.
***** If using for all or some classes should be filled. Classes using would be the time-adjusted sales price, those not would be filled with the actual selling price. If a community is not using a time-adjusted price in all classes, 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.