

## 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

## OPEN SPACE

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### 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

- 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

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### CODE 3

**M.G.L. Chapter 59 §2A:** All real property used or held for use for business purposes and not specifically included in another class, including but not limited to any commercial, business, retail, trade, service, recreational, agricultural, artistic, sporting, fraternal, governmental, educational, medical or religious enterprise for non-profit purposes.

### 30 Transient Group Quarters

- 300..... Hotels
- 301..... Motels
- 302..... Inns, Resorts or Tourist Homes
- 303..... (Intentionally left blank)
- 304..... Nursing Homes - includes property designed for minimal care with or without medical facilities
- 305..... Private Hospitals
- 306..... Care and Treatment Facilities - designed and used on a transient basis, including half-way houses or other types of facilities that service the needs of people

### 31 Storage Warehouses and Distribution Facilities

- 310..... Tanks Holding Fuel and Oil Products for Retail Distribution, either Above Ground or Underground (Underground tanks of service stations would be real estate; however, above ground tanks that rest on concrete saddles or steel frames that can be separated without damage are personal property.)
- 311..... Bottled Gas and Propane Gas Tanks
- 312..... Grain and Feed Elevators
- 313..... Lumber Yards
- 314..... Trucking Terminals
- 315..... Piers, Wharves, Docks and related facilities that are used for storage and transit of goods
- 316..... Other Storage, Warehouse and Distribution facilities (see also Industrial Code 401)
- 317..... Farm Buildings - barns, silo, utility shed, etc.
- 318..... Commercial Greenhouses

### 32 Retail Trade

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

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

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

### 34 Office Building

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

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

- 350..... Property Used for Postal Services
- 351..... Educational Properties
- 352..... Day Care Centers, Adult (see also Code 140)
- 353..... Fraternal Organizations
- 354..... Bus Transportation Facilities and Related Properties
- 355..... Funeral Homes
- 356..... Miscellaneous Public Services - professional membership organizations, business associations, etc.

**36 Cultural and Entertainment Properties**

- 360..... Museums
- 361..... Art Galleries
- 362..... Motion Picture Theaters
- 363..... Drive-In Movies
- 364..... Legitimate Theaters
- 365..... Stadiums
- 366..... Arenas and Field Houses
- 367..... Race Tracks
- 368..... Fairgrounds and Amusement Parks
- 369..... Other Cultural and Entertainment Properties

**37 Indoor Recreational Facilities**

- 370..... Bowling
- 371..... Ice Skating
- 372..... Roller Skating
- 373..... Swimming Pools
- 374..... Health Spas
- 375..... Tennis and/or Racquetball Clubs
- 376..... Gymnasiums and Athletic Clubs
- 377..... Archery, Billiards, other indoor facilities

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

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

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

- 390 .....Developable Land
- 391 .....Potentially developable Land
- 392 .....Undevelopable Land
- 393 .....Agricultural/Horticultural Land not included in Chapter 61A

## INDUSTRIAL

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### 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

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### 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.

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

**508 .....**Cellular/Mobile Wireless Telecommunications Companies

**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  
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).

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

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### CODE 9

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

#### 90 Public Service Properties

900..... United States Government

901..... (Intentionally left blank)

#### 91 Commonwealth of Massachusetts – Reimbursable Land

910..... Department of Conservation and Recreation, Division of State Parks and Recreation

911..... Division of Fisheries and Wildlife, Environmental Law Enforcement

912..... Department of Corrections, Division of Youth Services

913..... Department of Public Health, Soldiers' Homes

914..... Department of Mental Health, Department of Mental Retardation

915..... Department of Conservation and Recreation, Division of Water Supply Protection

916..... Military Division – Campgrounds

917..... Education – Univ. of Mass, State Colleges, Community Colleges

918..... Department of Environmental Protection, Low-level Radioactive Waste Management Board

919..... Other

#### 92 Commonwealth of Massachusetts – Non Reimbursable

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

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

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

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

924 .....Mass Highway Dept

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