

Appendix H
Massachusetts Tax Assessor's Use Code for CII Land Uses
Based on 2019 MA Property Type Classification Codes for Taxes¹

Tax Code	PLER Category (Focus on associated IC)	Directly Connected Impervious Cover (lbs./ac yr)
0 Multi use		
013 Multiple-Use, primarily Residential	Com/Ind	1.80
031 Multiple-Use, primarily Commercial	Com/Ind	1.80
037 Multiple-Use, primarily Commercial with part of land designated under Chapter 61A use	Com/Ind	1.80
1 Residential		
140 Child Care Facility	Com/Ind	1.80
2 Open Space		
282 Boating - areas for recreational boating and supporting land facilities	Com/Ind	1.80
283 Golfing - areas of land arranged as a golf course	Com/Ind	1.80
3 Commercial, including any tax codes beginning with 3		
300 Hotels	Com/Ind	1.80
301 Motels	Com/Ind	1.80
302 Inns, Resorts or Tourist Homes	Com/Ind	1.80
304 Nursing Homes -	Com/Ind	1.80
305 Private Hospitals	Com/Ind	1.80
306 Care and Treatment Facilities -	Com/Ind	1.80
310 Tanks Holding Fuel and Oil Products	Com/Ind	1.80
311 Bottled Gas and Propane Gas Tanks	Com/Ind	1.80
312 Grain and Feed Elevators	Com/Ind	1.80
313 Lumber Yards	Com/Ind	1.80
314 Trucking Terminals	Com/Ind	1.80
315 Piers, Wharves, Docks and related facilities	Com/Ind	1.80
316 Other Storage, Warehouse and Distribution	Com/Ind	1.80
318 Commercial Greenhouses	Com/Ind	1.80
321 Facilities providing building materials hardware, etc.	Com/Ind	1.80
322 Discount Stores, Junior Department Stores, Department Stores	Com/Ind	1.80
323 Shopping Centers/Malls	Com/Ind	1.80
324 Supermarkets (in excess of 10,000 sq. ft.)	Com/Ind	1.80
325 Small Retail and Services stores (under 10,000 sq. ft.)	Com/Ind	1.80

¹ <https://www.mass.gov/doc/property-type-classification-codes-non-arms-length-codes-and-sales-report->

Tax Code	PLER Category (Focus on associated IC)	Directly Connected Impervious Cover (lbs./ac yr)
326 Eating and Drinking Establishments -	Com/Ind	1.80
330 Automotive Vehicles Sales and Service	Com/Ind	1.80
331 Automotive Supplies Sales and Service	Com/Ind	1.80
332 Auto Repair Facilities	Com/Ind	1.80
333 Fuel Service Areas - providing only fuel	Com/Ind	1.80
334 Gasoline Service Stations - providing engine repair, maintenance services, and fuel	Com/Ind	1.80
335 Car Wash Facilities	Com/Ind	1.80
336 Parking Garages	Com/Ind	1.80
337 Parking Lots - a commercial open parking lot	Com/Ind	1.80
338 Other Motor Vehicles Sales and Services	Com/Ind	1.80
340 General Office Buildings	Com/Ind	1.80
341 Bank Buildings	Com/Ind	1.80
342 Medical Office Buildings	Com/Ind	1.80
350 Property Used for Postal Services	Com/Ind	1.80
351 Educational Properties	Com/Ind	1.80
352 Day Care Centers, Adult (see also Code 140)	Com/Ind	1.80
353 Fraternal Organizations	Com/Ind	1.80
354 Bus Transportation Facilities and Related Properties	Com/Ind	1.80
355 Funeral Homes	Com/Ind	1.80
356 Miscellaneous Public Services - professional membership organizations, business	Com/Ind	1.80
360 Museums	Com/Ind	1.80
361 Art Galleries	Com/Ind	1.80
362 Motion Picture Theaters	Com/Ind	1.80
363 Drive-In Movies	Com/Ind	1.80
364 Legitimate Theaters	Com/Ind	1.80
365 Stadiums	Com/Ind	1.80
366 Arenas and Field Houses	Com/Ind	1.80
367 Race Tracks	Com/Ind	1.80
368 Fairgrounds and Amusement Parks	Com/Ind	1.80
369 Other Cultural and Entertainment Properties	Com/Ind	1.80
370 Bowling	Com/Ind	1.80
371 Ice Skating	Com/Ind	1.80
372 Roller Skating	Com/Ind	1.80
373 Swimming Pools	Com/Ind	1.80
374 Health Spas	Com/Ind	1.80
375 Tennis and/or Racquetball Clubs	Com/Ind	1.80

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376 Gymnasiums and Athletic Clubs	Com/Ind	1.80
377 Archery, Billiards, other indoor facilities	Com/Ind	1.80
380 Golf Courses	Com/Ind	1.80
381 Tennis Courts	Com/Ind	1.80
382 Riding Stables	Com/Ind	1.80
383 Beaches or Swimming Pools	Com/Ind	1.80
384 Marinas - including marine terminals & associated areas for recreational craft	Com/Ind	1.80
385 Fish and Game Clubs	Com/Ind	1.80
386 Camping Facilities - accommodations for tents, campers or travel trailers	Com/Ind	1.80
387 Summer Camps - children's camps	Com/Ind	1.80
388 Other Outdoor facilities - e.g., driving ranges, miniature golf, baseball batting	Com/Ind	1.80
389 Structures on land classified under Chapter 61B Recreational Land	Com/Ind	1.80
4 Industrial, , including any tax codes beginning with 4		
400 Buildings for manufacturing operations	Com/Ind	1.80
401 Warehouses for storage of manufactured products	Com/Ind	1.80
402 Office Building - part of manufacturing operation	Com/Ind	1.80
403 Land - integral part of manufacturing operation	Com/Ind	1.80
404 Research and Development facilities	Com/Ind	1.80
410 Sand and Gravel	Com/Ind	1.80
411 Gypsum	Com/Ind	1.80
412 Rock	Com/Ind	1.80
413 Other	Com/Ind	1.80
420 Tanks	Com/Ind	1.80
421 Liquid Natural Gas Tanks	Com/Ind	1.80
424 Electricity Regulating Substations	Com/Ind	1.80
425 Gas Production Plants	Com/Ind	1.80
427 Natural or Manufactured Gas Storage	Com/Ind	1.80
428 Gas Pressure Control Stations	Com/Ind	1.80
430 Telephone Exchange Stations	Com/Ind	1.80
431 Telephone Relay Towers; Cell towers	Com/Ind	1.80
432 Cable TV Transmitting Facilities	Com/Ind	1.80
433 Radio, Television Transmission Facilities	Com/Ind	1.80
434 Telecommunication Data Centers	Com/Ind	1.80
450 Electric Generation Plants	Com/Ind	1.80
451 Electric Generation Plants, Renewable Energy	Com/Ind	1.80
452 Electric Generation Plants, Agreement Value	Com/Ind	1.80

Tax Code	PLER Category (Focus on associated IC)	Directly Connected Impervious Cover (lbs./ac yr)
8 Recreational Land		
804 Boating - areas for recreational boating and supporting land facilities	Com/Ind	1.80
805 Golfing - areas of land arranged as a golf course	Com/Ind	1.80
9 Exempt Property		
940 Elementary Level	Com/Ind	1.80
941 Secondary Level	Com/Ind	1.80
942 College or University	Com/Ind	1.80
943 Other Educational	Com/Ind	1.80
944 Auxiliary Athletic	Com/Ind	1.80
947 Other	Com/Ind	1.80
952 Auxiliary Use (Storage, Barns, etc.)	Com/Ind	1.80
954 Function Halls, Community Centers,	Com/Ind	1.80
955 Hospitals	Com/Ind	1.80
956 Libraries, Museums	Com/Ind	1.80
957 Charitable Services	Com/Ind	1.80
960 Church, Mosque, Synagogue, Temple, etc.	Com/Ind	1.80
961 Rectory or Parsonage, etc.	Com/Ind	1.80
962 Other	Com/Ind	1.80
970 Housing Authority	Com/Ind	1.80
971 Utility Authority, Electric, Light, Sewer, Water	Com/Ind	1.80
972 Transportation Authority	Com/Ind	1.80
990 121A Corporations	Com/Ind	1.80