

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

10

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 or 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 areas (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

EXHIBIT 11

10

268

1 of 1

Total Card / Total Parcel

Map

Lot

Sub

Sublot

CARD

West Tisbury

APPRaised: 50,400/ 50,400
 USE VALUE: 50,400/ 50,400
 ASSESSED: 50,400/ 50,400

PROPERTY LOCATION

No	Alt No	Direction/Street/City
14		PINE LN, West Tisbury

OWNERSHIP

Owner	Name
Owner 1:	MURPHY ROBERT J
Owner 2:	
Owner 3:	
Street 1:	71 VINEYARD MEADOWS FMS RD
Street 2:	
Twn/City:	VINEYARD HAVEN
St/Prov:	MA Cntry
Postal:	02568

PREVIOUS OWNER

Owner	Name
Owner 1:	
Owner 2:	
Street 1:	
Twn/City:	
St/Prov:	
Postal:	

NARRATIVE DESCRIPTION

This Parcel contains 1.4 ACRES of land mainly classified as UNDEV

OTHER ASSESSMENTS

Code	Descrip/No	Amount	Com. Int

PROPERTY FACTORS

Item Code	Description	%	Item Code	Description
Z	RU	100	Water:	
o			Sewer	
n			Electri	
Census:			Exmpt	
Flood Haz:				
D	0	100	Topo	
s	Carv		Street	
t			Locati	

LAND SECTION (First 7 lines only)

Use Code	Description	LUC Fact	No of Units	Depth / Price/Units	Unit Type	Land Type	LT Factor	Base Value	Unit Price	Adj	Neigh	Neigh Infl	Neigh Mod	Infl 1 %	Infl 2 %	Infl 3 %	Appraised Value	Alt Class %	Spec Land %	J Code	Fact	Use Value	Notes
132	UNDEV		1.4		ACRES	EXCESS		0	36,000	1.00	0060						50,400					50,400	

IN PROCESS APPRAISAL SUMMARY

Use Code	Land Size	Building Value	Yard Items	Land Value	Total Value
132	1.400			50,400	50,400
Total Card	1.400			50,400	50,400
Total Parcel	1.400			50,400	50,400
Source: Market Adj Cost		Total Value per SQ unit /Card:		/Parcel:	
		N/A		N/A	

Legal Description
 BK 17 PG 33 9/18/2012 11 CF 7 2 02/11/1974
 RECREATION LOT/ APPEALS COURT
 11-9-2011 CASE #11-P-307 NON
 BUILDABLE

Entered Lot Size
 Total Land: 61380
 Land Unit Type: SF

User Acct
 824
GIS Ref
GIS Ref
Insp Date



PREVIOUS ASSESSMENT

Tax Yr	Use	Cat	Bldg Value	Yrd Items	Land Size	Land Value	Total Value	Asses'd Value	Notes	Date
2021	132	FV		0	1.4	44,800	44,800		Year End Roll	11/17/2020
2020	132	FV		0	1.4	44,800	44,800	44,800	YER	1/3/2020
2019	132	FV		0	1.4	44,800	44,800	44,800	Year End Roll	11/7/2018
2018	132	FV		0	1.4	42,000	42,000		Year End Roll	2/8/2018
2017	130	FV		0	61,380	262,400	262,400		YER	1/6/2017
2017	130	CNVS		0	61,380	262,400	262,400		POST CONV	11/21/2016
2016	130	FV		0	1.409	244,700	244,700	244,700		12/31/2016
2015	130	FV		0	1.409	244,700	244,700	244,700		12/31/2014

SALES INFORMATION

Grantor	Legal Ref	Type	Date	Sale Code	Sale Price	V	Tst	Verif	Notes
	0308-0211		5/1/1973	CHD>SALE		1	Yes	No	CHG OF ADDRESS LOCATION BY PLANNING BRD 5/2/1

TAX DISTRICT

10-268

PAT ACCT.

1746!

BUILDING PERMITS

Date	Number	Descrp	Amount	C/O	Last Visit	Fed Code	F Descrp	Comment

ACTIVITY INFORMATION

Date	Result	By	Name
5/8/2013	Mapping chan	KW	KW
3/30/2011	VISION Ext F	DWM	DWM
10/29/2009	Ext Field Re	TS	TS
1/7/1980	M&L Ail / Fu	08	08

Sign: _____

Total AC/HA: 1.40000	Total SF/SM: 60984	Parcel LUC: 132 UNDEV	Pnme NB Desc: 0060	Total: 50,400	Spl Credit:	Total: 50,400
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