

New York State Office of Real Property Services	ASSESSOR’S MANUAL Data Collection and Maintenance of Property Inventories - Commercial	SECTION 7.00	PAGE 1.00
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COMMERCIAL - LAND BREAKDOWN

7. LAND BREAKDOWN SECTION

The data contained in this section describes the individual types of land which comprise the site. The land size, plus any factors that may affect value, is recorded for each land type collected.

Sample –LAND BREAKDOWN SECTION

Land Breakdown Section					Waterfront Type:														
					1=Pond	2=River	3=Lake	4=Canal	5=Ocean	6=Bay									
Land Type					Soil Rating			Influence Code											
01=Primary		05=Tillable		09=Muck		13=Vineyard		P Poor : (05) 01-10 (09) 01-04			1=Topog			4=Restricted Use					
02=Secondary		06=Pasture		10=Waterfront		14=Wetland		N Normal : (06) 01-10 (11) 01-10			2=Location			5=View					
03=Undeveloped		07=Woodland		11=Orchard		15=Leased Land		G Good : (07) 01-04 (13) 01-10			3=Shape			6=Wetness 7=Other					
04=Residual		08=Wasteland		12=Rear															
Land Type	Front Feet			Depth			Acres			Square Feet			Soil Rng	Water Type	Depth Factor	Infl %	Infl Cd 1	Infl Cd 2	Infl Cd 3

7.1# LAND TYPE

This item is used to record a code which best describes the total or some portion of the land on the site being inventoried.

LAND TYPE CODES

- 01 - Primary
- 02 - Secondary
- 03 – Undeveloped
- 04 – Residual
- 05 – Tillable
- 06 – Pasture
- 07 - Woodland
- 08 - Wasteland
- 09 - Muck
- 10 - Waterfront
- 11 - Orchard
- 12 - Rear
- 13 - Vineyard
- 14 - Wetland
- 15 - Leased Land

LAND TYPE CODE DEFINITIONS

01 - Primary* - This describes the main building site for improved or vacant parcels, unless they are waterfront. Improvements to the land such as water, sewer, and utilities are available. Parking lots and work areas utilized in conjunction with the building(s) would normally be included under this code. There should only be one primary land type per site, but you may have more than one primary land type per parcel. Primary sites should not exceed the local zoning if any. Primary land types with significant water frontage should be coded as Land Type 10 – Waterfront.

02 - Secondary* - This describes land that is improved with a commercial structure but lacks some of the amenities of the primary land type, such as road frontage or a separate water supply, which results in less value. A secondary land type cannot be recorded unless you have described a primary land type for the parcel.

***NOTE:** A primary land type will differ from a secondary land type in that a primary land type has road frontage and is separately marketable. A secondary land type usually does not have road frontage and is difficult to market separately.

03 - Undeveloped - This describes vacant land located in industrial or commercial areas (property class 330, 340, 350). Water, sewer, and utilities are not available on site. It is assumed that land which is designated as Code 03 could be developed for commercial or industrial purposes. Undeveloped lots should not be less than the local zoning lot size.

04 - Residual - This describes all excess land on a site which is not coded as Primary, Secondary, Undeveloped, Waterfront, or Leased Land. It should be used primarily to describe any excess land on a commercial site which is not considered suitable for development purposes.

05 - Tillable - This describes farm land other than muck, vineyard, or orchard which is suitable for the cultivation of farm crops. Improved or seeded pasture is considered tillable land and is to be recorded as land type 05. This land type should be used only if the land is being utilized as part of a farm operation. If this code is used, a corresponding entry must be made in Soil Rating.

- 06 - Pasture - This describes agricultural land not suitable topographically for row cropping. It is open, or very sparsely treed or shrubbed, and is not usable as tillable land. The land may be used for open grazing and exercising of cattle. If this code is used, a corresponding entry must be made in Soil Rating.
- 07 - Woodland - This describes areas of trees with or without marketable timber. This land type is typically used only for properties in the 100 and 900 series but may be used for wooded acreage on sites described as 240 or in the 320 property class series. If this code is used, a corresponding entry should be made in Soil Rating.
- 08 - Wasteland - This describes land areas of little or no economic value such as swamps, ravines, flood land, etc. It would be very costly and impractical or impossible to improve the land to the point where it could be utilized.
- 09 - Muck - This land type describes highly organic land of dark color and low mineral content. Muck is used to produce potatoes, onions, and truck garden crops such as lettuce, celery, radishes, etc. Muck is found only in certain areas of the state and this land type is to be used only if the site being described is recorded with a property class in the 100 or farm series. Generally a site must have the specialized property class of 130, truck crops to have land type 09 described. If this code is used, a corresponding entry must be made in Soil Rating.
- 10 - Waterfront - This describes land with any significant water frontage. When the waterfront land type is used, an entry should also be made in Waterfront Type. A site may have more than one waterfront breakdown described if water frontage exists on more than one water type. Land type 10 must be recorded if the site property class is 313. The dimensions for this land type must be recorded as waterfront feet and depth.
- 11 - Orchard - This describes land planted with fruit-bearing trees such as apples, pears, cherries, etc. This land type is to be used for farm properties and must be used if the site property class is 151. If this code is used, a corresponding entry must be made in Soil Rating.
- 12 - Rear - This describes vacant land presently without access to a public road, e.g., land-locked parcels.

- 13 - Vineyard - This describes land planted with grapevines. This land type may be used only if the site being described is in the farm series and it must be used if the site property class is 152. If this code is used, a corresponding entry must be made in Soil Rating.
- 14 - Wetland - This describes land which has been designated and identified by the Department of Environmental Conservation as being under restrictions and protected as wetland. This code is to be used only if the land is positively identified and positive certification is available and verified. Do not use this for swampland.
- 15 - Leased Land - This entry should be used when there is a building or other improvement which has no associated land. This should not be used to describe land which is leased in order to increase the productivity of a farm. An example would be a leased warehouse on railroad property.

7.2# FRONT FEET*

This item is used to record the actual amount of front footage of the land breakdown entry for square or rectangular shaped lots and the effective front feet on irregularly shaped lots. An entry in this field also requires an entry in Depth. The entry should be to the nearest foot and should be right justified.

7.3# DEPTH *

This item is used to record the actual depth of the land breakdown entry for square or rectangular shaped lots. An entry in Depth also requires an entry in Front Feet. For irregular lots, use an average depth. Also see Section 7.5 "Square Feet". The entry should be to the nearest foot and should be right justified.

7.4# ACRES *

This item is used to record the number of acres, to the nearest hundredth of an acre (such as 1.00), of the land breakdown entry. One acre is 43,560 square feet. Acres are most often used for larger land areas. The entry should be right justified.

7.5# SQUARE FEET *

This item is used to record the number of square feet of the land breakdown entry. The entry should be to the nearest square foot and should be right justified. Most useful in recording the size of irregular shape parcels.

***NOTE:** The size of each land breakdown should be recorded as: Front Feet and Depth - or - Acres - or - Square Feet.

7.6# SOIL RATING

This item is used to record the soil quality for only the following agricultural land types. These ratings are usually available at the County Soil and Water Conservation Department Office if agricultural districts have been formed

<u>LAND TYPE*</u>	<u>SOIL RATING CODES**</u>
05 – TILLABLE	01 - 10
06 – PASTURE	01 - 10
07 – WOODLAND	01 - 04
09 – MUCK	01 - 04
11 – ORCHARD	01 - 10
13 – VINEYARD	01 - 10

When the applicable soil maps and/or data are unavailable to designate the specific soil rating for tillable, pasture, orchard, or vineyard, the following codes should be used:

SOIL RATING CODES**

- P - Poor
- N - Normal
- G - Good

***NOTE:** See RFV Section 7.6 "Soil Rating" for the specific methodology used in assigning a Soil Rating to the indicated Land Types.

****ORPS ONLY:** ORPS data collectors should use the P, N, G codes only.

SOIL RATING CODE DEFINITIONS

P - Poor - Land which is adversely affected by its physical characteristics (slope, wetness, layout, etc.) and on which it would be difficult to produce a normal yield of crops or upon which it would be very difficult to cultivate with modern farm machinery.

N - Normal - Land which is average in crop production, utilizes normal farming methods, and can be cultivated with modern farm machinery.

G - Good - Land which is highly conducive to cultivation and which produces a consistently high yield of crops utilizing normal farming methods.

7.7# WATERFRONT TYPE

This item is used to define the body of water on which the property has frontage. This should be entered if Land Type = 10, Waterfront.

WATERFRONT TYPE CODES

- 1 - Pond
- 2 - River
- 3 - Lake
- 4 - Canal
- 5 - Ocean
- 6 - Bay

WATERFRONT TYPE CODE DEFINITIONS

- 1 - Pond - This is primarily for commercial property which has frontage on a pond which would enhance the property value.
- 2 - River - The property has frontage on a river or large stream.
- 3 - Lake - The property has frontage on a lake.
- 4 - Canal - The property has frontage on a canal.
- 5 - Ocean - The property has frontage on the ocean.
- 6 - Bay - The property has frontage on a bay or inlet.

7.8 DEPTH FACTOR

A factor which represents the comparative value of a given depth of a lot with respect to the value of a lot having an accepted standard depth. This item can have positive or negative effect on value, and is usually assigned during field review, unless a jurisdiction already has Land Depth Tables to use. Use of this item is not mandatory.

7.9# INFLUENCE PERCENT

This item will be recorded simultaneously with Influence Code(s), usually during field review. It indicates the percentage to account for the factor described by the influence code. A value loss of 10 percent would be entered as .90 and a value gain of 10 percent would be entered as 1.10. When multiplied by the unit value of the land, this will yield the desired percentage of value.

Up to three separate Influence Codes can be used to formulate the Influence Percent.

7.10# INFLUENCE CODE

This item is usually assigned during field review* and indicates that the base land value will be affected by one of the following codes. If this item is used, a corresponding entry must be made in Influence Percent. The Data Collection Card provides space for up to three separate Influence Codes per Land Type.

***ORPS ONLY:** The ORPS data collector should assign this item during data collection. Use this item sparingly - only if there is an obvious influence on value.

INFLUENCE CODES

- 1 - Topography
- 2 - Location
- 3 - Shape
- 4 - Restricted Use
- 5 - View
- 6 - Wetness
- 7 - Other

INFLUENCE CODE DEFINITIONS

- 1 - Topography - This refers to the contour of the land. It is only used to indicate a value loss attributable to physical land conditions such as unacceptable grade level (steep incline) or poor accessibility.
Influence Factor - Negative.
- 2 - Location - This indicates a value change attributable to the parcel's specific location as compared to other parcels in the neighborhood. Typically this could be a street in a neighborhood that is considerably superior or inferior to the other streets in the neighborhood.
Influence Factor - Negative or Positive.
- 3 - Shape - This refers to the configuration of the perimeter lot lines as described in the deed. It is only used to indicate a value loss attributable to an irregular shape that would reduce the utility of the parcel.
Influence Factor - Negative.
- 4 - Restricted Use - This indicates a value loss to the parcel due to local law or a private agreement restricting the use of the parcel which is binding on present and future owners.
Influence Factor - Negative

Some typical restrictions are:

- a) Easements - Right-of-way, sewer, water, gas, or electric distribution lines.
 - b) Zoning - Restricted use or development of a parcel by type of improvement (such as single family homes only) or by minimum lot size (frontage and/or depth, square foot area, or acreage).
 - c) Open space or scenic - Greenbelt or open space laws prohibiting land from being developed with improvements.
- 5 - View - This indicates that the view afforded to a particular site would affect the value of the property. This influence could be negative as caused by an unattractive view of a junk yard, or it could be positive as caused by the outlook from the property overlooking a body of water or scenic valley.
Influence Factor - Negative or Positive.
- 6 - Wetness - This indicates a value loss attributable to excessive water caused by poor drainage or a high water table. This influence code should not be confused with or used in conjunction with land type 14 - "Wetland".
Influence Factor - Negative.
- 7 - Other - Locally Defined.