

Basic Assessment School

Sales Condition Codes

March 2016



Sales Condition Codes

- 0 – Normal (Deed sales are used for equalization)
- 1 - Quit Claim Deed
- 2 - Sale to/by Government/Exempt Organization
- 3 - (no longer used)



4 – Transfer of partial interest

(If the total interest is represented in separate DOVs, the sale may be used by totaling the selling prices of the interest.)

5 – Life Estates

6 – (no longer used)

7 – Corporate merger or reorganization

8 – Timeshares or COOPs

9 – Adjoining (touching) or adjacent (near) properties
EXCEPT: Residential adjacent is normal

10 – Assemblage

Includes land to be operated as a unit.

EXCEPT: Agricultural is normal

11 – (no longer used)



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- 12 – Foreclosures, forfeitures, Sheriff’s and Tax Sales, or transfers arising from default (Buyer/Seller is a lending institution or a party to the deed.)
- 13 – Sales to/by public utility or railroad
- 14 – Exchange, trade, gift, transfer from Estate
EXCEPT: Sale by heirs is normal
- 15 – Change in Classification (**specify new class**)



16 – Improvements or demolition after January 1 of the year of the sale but prior to actual date of sale (Fire or flood damage must occur after January 1 but prior to the sale date.)

17 – Sale between family members or related parties

18 – Court-ordered Sale

19 – (no longer used)

20 – (no longer used)

- 21 – Lot assessed as unplatted land (5-yr. rule)
- 22 – Fulfillment of prior year contract
- 23 – Assignment or assumption of contract
(Third party assumes the original contract terms for buyer or seller.)
- 24 – Auction sales
EXCEPT: Agricultural is normal



25 – Partial Assessment (New construction or incomplete structural changes as of Jan. 1)

26 – Split or division

27 – Property assessed by two assessors

28 – Sale of two or more parcels with different classifications

Agricultural property with a residential dwelling is not considered abnormal.

29 – Sale between Tenant and Landlord
(Includes sale/lease-back transfers)

30 – Transfers to correct or modify conveyance

31 – (no longer used)

32 – Cemetery lot sales

33 – (no longer used)



34 – Vacant lot

35 – Vacant building (Commercial Only - building must be vacant 1 yr. prior to sale date)

36 – Prior year sales (refers to instrument date year)

37 – Easements

38 – No consideration

39 – (no longer used)

40 – Sale of land without leased building

41 – Sale of leased building without land

42 – Transfer intended to secure a debt or other
financial obligation

43 – (no longer used)



44 – Mobile homes

Only those not on permanent foundation
and/or rendered immobile.

45 – Relocation Sales (to/by relocation company)

46 – Sale with consideration paid for real property of
\$10,000 or less

47 – Section 42 Housing



48 – Properties with Minimum Assessment Agreement (unless minimum assessment is greater than the agreement.)

49 – (no longer used)

50 – Other with explanation
Not for agricultural or contract sales