

Interim Year Adjustment Report
Bureau of Local Assessment - Department of Revenue
FY 2014

Non-Time Trended Data

Sale Ratio Study Time Period 1/4/2011 through 12/31/2012

Property Class	101	102	109, Misc	104	105	111-112	130-132	300's	400's
Current Year # of Parcels	3,443	434	36	87	7	7	572	133	30
Use Prior FY Assessed Values									
Total # of Sales > \$1000	165	20	2	5	2	0	24	7	1
# Arms-Length Sales	102	14	1	3	1	0	6	1	1
Prior Median ASR	0.96	0.97	0.98	1.05	0.98	0.00	1.17	0.94	0.98
C O D	7.78	9.57	0.00	2.89	0.00	0.00	5.90	0.00	0.00
Use Current FY Assessed Values									
Total # of Sales > \$1000	170	19	2	5	2	0	20	7	1
# Arms-Length Sales	103	17	1	3	1	0	3	1	1
% AL Sales/Parcels	3.0%	3.9%	2.8%	3.4%	14.3%	0.0%	0.5%	0.8%	3.3%
Current Median ASR	0.95	0.95	0.99	1.00	0.94	0.00	0.97	0.95	0.98
C O D	5.85	5.57	0.00	2.05	0.00	0.00	7.43	0.00	0.00
% Change of Median ASR's									
% Change of Median ASR's	-1.4%	-1.8%	0.6%	-5.5%	-3.6%	0.0%	-17.4%	1.4%	0.0%

* Statistical study results must conform to requirements as outlined in the "Guidelines to a Minimum Reassessment Program", section III B.

** Median & COD values are displayed to two places of decimals.

Commercial & Industrial

Have properties been adjusted ? ☒ Yes ☐ No

If adjusted, did you change : ☐ Capitalization rates ☐ Rent schedules ☐ Vacancy rates
☒ Land values ☒ Building costs recalibrated ☒ Depreciated tables

Other adjustments (explain) :

NOTE : The information was Approved on 10/31/2013.

We, the undersigned, have reviewed all classes of property and agree that in our judgement the valuation adjustments result in fair and equitable assessments both within and between all classes of property. Sufficient documentation has been developed to support all valuation adjustments and will be retained for 5 years.

Submitted by Board of Assessors :

David Manzello, Assistant Assessor, Lunenburg, 978-582-4145

10/21/2013 11:04 AM

I am authorized to sign on behalf of the Board of Assessors. Original signa...

Assessor's Signature

Date

(Comments)

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