

## Interim Year Adjustment Report

## Bureau of Local Assessment - Department of Revenue

FY 2014

## Non-Time Trended Data

Property Class	Sale Ratio Study Time Period		1/4/2011 through		12/31/2012		300's	400's
	101	102	109, Misc	104	105	111-112		
Current Year # of Parcels	3,443	434	36	87	7	7	572	133
<b>Use Prior FY Assessed Values</b>								
Total # of Sales > \$1000	165	20	2	5	2	0	24	7
# Arms-Length Sales	102	14	1	3	1	0	6	1
Prior Median ASR	0.96	0.97	0.98	1.05	0.98	0.00	1.17	0.94
C O D	7.78	9.57	0.00	2.89	0.00	0.00	5.90	0.00
<b>Use Current FY Assessed Values</b>								
Total # of Sales > \$1000	170	19	2	5	2	0	20	7
# Arms-Length Sales	103	17	1	3	1	0	3	1
% AL Sales/Parcels	3.0%	3.9%	2.8%	3.4%	14.3%	0.0%	0.5%	0.8%
Current Median ASR	0.95	0.95	0.99	1.00	0.94	0.00	0.97	0.95
C O D	5.85	5.57	0.00	2.05	0.00	0.00	7.43	0.00
% 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 &amp; COD values are displayed to two places of decimals.

Commercial & IndustrialHave properties been adjusted ?  Yes  NoIf adjusted, did you change :  Capitalization rates  Rent schedules  Vacancy rates  
 Land values  Building costs recalibrated  Depreciated tablesOther 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

Assessor's Signature

10/21/2013 11:04 AM

Date

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

(Comments)