

Interim Year Adjustment Report
Bureau of Local Assessment - Department of Revenue
FY 2016

Non-Time Trended Data

Sale Ratio Study Time Period 1/2/2013 through 12/31/2014

Property Class	101	102	109, Misc	104	105	111-112	130-132	300's	400's
Current Year # of Parcels	3,472	439	37	85	7	8	490	132	30
Use Prior FY Assessed Values									
Total # of Sales > \$1000	122	24	2	10	0	2	50	8	0
# Arms-Length Sales	81	17	2	5	0	0	4	3	0
Prior Median ASR	0.88	0.88	0.94	0.92	0.00	0.00	0.94	1.00	0.00
C O D	7.55	6.76	5.24	4.53	0.00	0.00	11.99	1.88	0.00
Use Current FY Assessed Values									
Total # of Sales > \$1000	130	24	2	10	0	2	39	7	0
# Arms-Length Sales	86	23	2	5	0	0	4	3	0
% AL Sales/Parcels	2.5%	5.2%	5.4%	5.9%	0.0%	0.0%	0.8%	2.3%	0.0%
Current Median ASR	0.95	0.93	0.97	0.93	0.00	0.00	0.97	1.00	0.00
C O D	4.91	4.87	5.18	3.93	0.00	0.00	10.99	0.89	0.00
% Change of Median ASR's									
% Change of Median ASR's	7.6%	5.8%	3.1%	0.3%	0.0%	0.0%	3.0%	0.0%	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 10/26/2015.

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 :

Harald M Scheid, Principal Assessor, Lunenburg, 978-582-4145

10/23/2015 11:30 AM

Signatures of Board on File

Assessor's Signature

Date

(Comments)

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