

Interim Year Adjustment Report

Bureau of Local Assessment - Department of Revenue

FY 2016

Non-Time Trended Data

Property Class	Sale Ratio Study Time Period		1/2/2013 through		12/31/2014		300's	400's
	101	102	109, Misc	104	105	111-112		
Current Year # of Parcels	3,472	439	37	85	7	8	490	132
Use Prior FY Assessed Values								
Total # of Sales > \$1000	122	24	2	10	0	2	50	8
# Arms-Length Sales	81	17	2	5	0	0	4	3
Prior Median ASR	0.88	0.88	0.94	0.92	0.00	0.00	0.94	1.00
C O D	7.55	6.76	5.24	4.53	0.00	0.00	11.99	1.88
Use Current FY Assessed Values								
Total # of Sales > \$1000	130	24	2	10	0	2	39	7
# Arms-Length Sales	86	23	2	5	0	0	4	3
% AL Sales/Parcels	2.5%	5.2%	5.4%	5.9%	0.0%	0.0%	0.8%	2.3%
Current Median ASR	0.95	0.93	0.97	0.93	0.00	0.00	0.97	1.00
C O D	4.91	4.87	5.18	3.93	0.00	0.00	10.99	0.89
% 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 :

<input type="checkbox"/> Capitalization rates	<input type="checkbox"/> Rent schedules	<input type="checkbox"/> Vacancy rates
<input type="checkbox"/> Land values	<input type="checkbox"/> Building costs recalibrated	<input type="checkbox"/> 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

Assessor's Signature

10/23/2015 11:30 AM

Date

Signatures of Board on File

(Comments)