

Interim Year Adjustment Report
Fiscal Year 2017

Sales Ratio Study Time Period 2/18/2014 through 12/31/2015

Non Time-Trended Sales

Class Analyzed	101	102	103, 109	104	105	111-112	130-132	300's	400's
FY 2016 # of Parcels	3,472	439	37	85	7	8	490	132	30
ASR Statistics: Sale Prices/ FY 2017 Assessed Values									
Total # of Sales > \$1,000	206	17	0	7	0	0	37	9	0
# Arms-Length Sales	129	15	0	6	0	0	4	1	0
% AL Sales/Parcels	3.72%	3.42%	0.00%	7.06%	0.00%	0.00%	0.82%	0.76%	0.00%
Median ASR*	0.94	0.97	0.00	0.95	0.00	0.00	0.94	0.99	0.00
C O D*	6.84	5.09	0.00	3.42	0.00	0.00	14.31	0.00	0.00

* Statistical Study results must conform to requirements as outlined in the "Certification Standards".

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):

Signatures

Board of Assessors

We, the undersigned, have reviewed all classes of property and agree that 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.

Harald M Scheid, Principal Assessor , Lunenburg , hscheid@rrgsystems.com 978-582-4145 | 10/25/2016 11:25 AM

Comment: Rebecca Boucher as auth by Board of Assessors