

Interim Year Adjustment Report

Fiscal Year 2023

Sales Ratio Study Time Period 1/2/2020 through 12/30/2021

Non Time-Trended Sales

Class Analyzed	101	102	103, 109	104	105	111-112	130-132	300's	400's
FY 2022 # of Parcels	3,583	436	38	83	3	12	620	130	31
ASR Statistics: Sale Prices/ FY 2023 Assessed Values									
Total # of Sales > \$1,000	214	25	2	16	0	1	75	16	2
# Arms-Length Sales	117	14	0	3	0	0	2	0	0
% AL Sales/Parcels	3.27%	3.21%	0.00%	3.61%	0.00%	0.00%	0.32%	0.00%	0.00%
Median ASR*	0.95	0.97	0.00	0.97	0.00	0.00	0.93	0.00	0.00
C O D*	7.36	3.49	0.00	3.13	0.00	0.00	9.63	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.

Christopher Carroll, Principal Assessor , Lunenburg , ccarroll@lunenburgma.gov 978-582-4145 | 10/20/2022 5:52 PM

Documents

No documents have been uploaded.