

**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
<b>ASR Statistics: Sale Prices/ FY 2023 Assessed Values</b>									
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:

<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):**

**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.