



Town of Concord

Board of Assessors
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The Assessment Process-FY19

September 2018

INTRODUCTION

This guide is to help you understand your property record card with the assessed valuations for the Fiscal 2019 tax year. The tax year runs from July 1, 2018 through June 30, 2019. The assessment date is January 1st preceding the beginning of the tax year; in this case it is January 1, 2018. State law requires that the assessed valuation established for a property should represent fair market value as of that date. In other words, property assessments reflect a past value, and are not a prediction of an anticipated sale price.

Fair market valuation is based on sales that occurred in calendar 2017, the calendar year that precedes the valuation date. Standards of assessment practice set by the Division of Local Services (DLS) of the Department of Revenue (DOR) require a median assessment to sale price ratio of plus or minus 10% of 100% of market value for these sales. There was an increase in sale prices from 2016 to 2017, especially on the lower valued houses. Note that 2018 sales activity will be reflected in the FY20 tax year values and are not used for FY19.

WHAT IS THE VALUATION CRITERIA?

The DOR requires communities to value all property each year. Every fifth year is a complete re-certification. Both a re-certification and an interim year adjustment (the four years in between the 5 year re-certification) include a detailed analysis of the appropriate sales data as a basis for adjusting the property values. The goal is to keep the values as close as possible to 100% of market value and avoid an excessive swing in the assessments in one year. A re-certification

year includes intense examination by the DOR of all the community's assessment policies and procedures. FY18 was a re-certification year for Concord. The next four years, including this year will be interim adjustment years.

WHAT CHANGES HAVE BEEN MADE FOR FY2019?

Many of the changes are described below as each section of the property record card is explained. The CAMA (Computer Aided Mass Appraisal) system is used to calculate the values. CAMA tables, with the factors used to calculate the values, are updated each year based on the sales analysis. The factors are adjusted so that the median assessment to sale price ratio is within 10% of 100% of fair market value of the sample. The computer model created is then applied to all the properties in town to arrive at a new value for each property. For FY19 there were minor adjustments to several factors in the tables with the largest being a change in the base rate land value table and building base rates.

WHY DOES EVERY PROPERTY GO UP (OR DOWN) IN DIFFERENT PROPORTIONS?

The characteristics of your property will determine how the adjustments to the factors will affect your valuation. Items such as location, style, size, quality of construction, age, condition of the house, and lot size of the properties that were sold in 2017 are analyzed to derive multipliers which are then applied to all properties town-wide. The relative importance of these characteristics in the marketplace determines whether an owner's valuation changes.

A field review is done to check the application of these characteristics for consistency and uniformity. Properties with renovations or new construction between July 1, 2017, and June 30, 2018, will usually show an increase in their valuation.

WHEN MY NEIGHBOR'S HOUSE SELLS, WILL THEIR PRICE DETERMINE MY ASSESSMENT?

A single sale does not establish the market value of all the properties in that area. It is only by examining ALL of the arms-length sales (a willing buyer and a willing seller acting in an informed manner in the open market) that the Board of Assessors can begin to discern the characteristics of the market. If the sale of your neighbor's property is an arms-length sale and if it occurred in the appropriate year, it will be included in the analysis of all sales town-wide and will be part of the data that determines the multipliers to be used to arrive at the new valuations.

HOW WILL THIS NEW VALUATION AFFECT MY TAX BILL?

The increase in the town-wide total tax levy required to fund the budgets approved at the 2018 Annual Town Meeting is approximately 3.97%. This increase will affect all property owners. However, the changes in your bill will also depend on changes in the assessed value of your home. The Board of Assessors does not determine how much the Town will spend for the many services it provides, but apportions the share of these costs as fairly as possible among all property owners in town.

The actual tax rate is calculated after the values are finalized, the Select Board votes on the classification of the rate, and the calculation is approved by the DOR. The FY2019 tax rate is \$14.19 per \$1,000 of valuation. The Fiscal 2019 tax year began on July 1, 2018, and two quarterly estimated bills have been issued. The new valuations are the basis for the third and fourth quarter bills due on February 1 and May 1, 2019. These two

bills take into account the estimated taxes you have already paid.

HOW CAN I GET MORE INFORMATION?

Detailed characteristics for each property are available at the Assessors' office (24 Court Lane). This same detailed information is also available on the Town's website, www.concordma.gov under the Assessors Division. There is a link to Vision Government Solutions Inc.'s website where Concord's property record cards are available for viewing and printing. This site also has other functions, such as a listing of comparable sales. Maps reflecting the FY2019 information will also be available. These are computerized in the Geographical Information System (GIS) and they are also available on the Town's website.

WHAT HAPPENS IF I DISAGREE WITH MY ASSESSMENT?

If you disagree with your assessment after receiving your third quarter tax bill, you may file an abatement application with the Board of Assessors. Forms are available at the Assessing Office and on the Town's website. Also in these same locations is a brochure entitled "Guidelines for Preparing an Abatement Application." By law all abatement applications must be received in the Assessing Office no later than the third quarter payment due date, February 1, 2019, or postmarked by that same date. Applications received after that date or postmarked later than February 1, 2019, cannot by law be considered by the Board of Assessors.

HOW TO READ YOUR PROPERTY RECORD CARD

The rest of this document provides a description of the information contained on your property record card with an explanation of how the various numbers are derived. A sample property record card is attached with the areas labeled to correspond with the following explanations. The most significant

factors are (1) the size and location of the land, and (2) the size, style, construction quality and condition of the structure(s).

SIDE 1

The information on the front side of the card is legal and historical data about ownership, past sales of the property, previous assessments, inspection history, and current land valuation details. (The areas of the card described below correspond with the number on the sample card attached.)

Area 1 – Current Owner

Ownership information as of the most recent sale date known to the Board of Assessors.

The Record of Ownership section shows a history of ownership and sales. The column following the “Sale Date” is headed “q/u” identifying the sale as “qualified” or “unqualified.” All sales are reviewed in detail to identify arms-length transactions that can fairly be used to represent the market (for both the interim year adjustments and the quinquennial certification). If a sale is deemed not to be an “arms-length” transaction, it is marked “U,” and the column headed “V.C.” (verification code) shows a letter code describing the reason for the disqualification according to the DOR Non-Arms Length Codes.

Area 2 – Current Assessment

This area summarizes the valuation generated elsewhere on the card for land, structures, outbuildings and extra features. Usually, the “Appraised Value” and the “Assessed Value” will be the same. In some instances, such as for agricultural land, the “Appraised Value” is the value of the property before the applicable discount. The “Assessed Value” is the taxable value, LESS the total labeled “Exempt” and “Exm Land,” which is the tax exempt portion of the property. If the parcel has multiple cards, each building will be described on a separate card. On multi-building properties, each card might have separate land lines. The

summary of assessed value is the same on each card.

Area 3 – Previous Assessments

This section shows the assessment history for the three most recent fiscal years.

Area 4 – Building Permit Record and Visit/Change History

This section lists the recent building permit activity and record of visits to the property.

Area 5 – Land Line Valuation

The DOR requires property values to be divided into two parts, building and land. The land is assigned a “Use Code” according to the various property classifications provided by the DOR. These codes include single family residences, condos, multi-family residences, vacant land, commercial, industrial, and exempt properties.

Building Lots

Lot values are derived from the market-based data. Since there are too few vacant land sales in Concord to draw conclusions about the value of developed land, a methodology called “land residual” is used. Using this method, the cost-based value of the structure(s) is taken from the sale price, resulting in a remaining value for the land. The square foot base rate is developed based on zoning districts or on the typical lot size of a given area.

When the base lot area is identified, market data (i.e., land residuals) is plotted to develop a curve known as the “land curve.” The curve is intended to reflect market activity which typically indicates that land is not bought and sold on a square foot basis; rather, the square foot price decreases as the acreage increases. The curve also attempts to establish the extent to which a building lot which is undersized for its’ area will receive a higher price per square foot, but a lower total lot value.

The formula that calculates the land value uses a land curve up to 80,000 square feet or a Prime Lot. The remaining land area if any is considered excess land.

The following table lists standard lot values:

<u>Square Feet</u>	<u>Lot Price</u>	<u>\$/Sq. Ft.</u>
10,000	\$377,900	\$37.79
20,000	444,800	22.24
30,000	495,600	16.52
40,000	512,400	12.81
60,000	526,200	8.77
80,000	551,200	6.89

The value of a building lot is then differentiated by location in the town. Concord is a diverse community with many different neighborhoods. To determine the value of land in Concord the Board of Assessors divides the town into several, not necessarily contiguous, Market Areas. Each Market Area groups properties together that behave similarly in the market place. Each grouping should be large enough to ensure that the number of qualified sales per area is a meaningful sample. The degree to which market analysis shows variation by location is represented by the "Market Area Adjustment" factor. The Market Area code is found in the column labeled "ST. Idx," and the adjustment factor associated with that Market Area is in the column labeled "Adj."

There are 13 Market Areas used for residential properties. The streets listed below are examples from the various FY19 Market Areas.

<u>Market Area</u>	<u>Adj.</u>
21 Annursnac Hill Area	0.78
22 Bedford St./Old Bedford Rd./ Virginia Rd.	0.74
23 Old Marlboro Rd./ ORNAC/ Thoreau School area/Conantum	0.77
24 Concord Center/Elm St./ Author's Ridge	1.45
25 Lowell, Strawberry Hill, Gar- field, and Fairhaven Hill Rds./	

Mattison Dr.	0.76
26 Monument St./ Estabrook Rd.	1.90
27 Plainfield Rd./White Pond area	0.88
28 Southfield Rd./Sudbury Rd./ Baker Ave./Cambridge Tpk./ Macarthur/Adams/Park	1.00
29 Thoreau Hills	0.67
30 West Concord	0.83
31 Nashawtuc Hill Area	2.10
32 East of Concord Ctr.	2.30
33 Garfield & Fairhaven Hill Rds./ Mattison Farm	0.69

Site Index

Concord is so diverse, however, that in some years sales show there are different land values within some Market Areas. These unique areas are identified from the qualified sales and an additional factor is applied to that area called a Site Index. This is a number by which the land value is multiplied to adjust for the difference associated with a sub area within a Market Area. As with a Market Area factor, a Site Index factor may increase or decrease the land value in a sub area. The Site Index code is in the column headed "S.A." and the actual factor is in the column headed "I. Factor."

The Site Index can cover both negative influences such as abutting the Railroad Tracks or Route 2 and positive adjustments like pond or river front properties. These factors are not fixed and fluctuate with the market. History has shown that negative adjustments tend to be greater in down markets and less in strong real estate markets. The same is true for positive factors but to a lesser degree. The positive influence for river frontage would be less in a down market and greater in a strong real estate market.

The following table lists the residential Site Indices.

<u>Site Index</u>	<u>Land Value Multiplier</u>
1	0.80
2	0.85
3	0.90
4	0.95
5	1.00
6	1.15

7	1.25
8	1.40
9	1.50
R	0.85

Excess Land

If there are additional lines in the Land Line Valuation Section, they may reflect additional building lots or “excess land.” Excess Land is that portion of the parcel that is over and above 80,000 square feet (Prime Lot). All excess land is valued at \$37,300 per acre modified by the market area adjustment factor. This price is also a result of the sales analyses undertaken by the Board of Assessors.

In the example card, the first line of 80,000 square feet is valued as follows:

$$\begin{aligned} \$6.89 \times .83 \times 80,000 \text{ sq. ft.} &= \$457,500 \\ &(\text{values are rounded to 100}) \end{aligned}$$

In cases where there are unusual circumstances unique to a certain parcel, a further multiplier called a Condition Factor is used. These, too, can be either negative (e.g., railroad, easement) or positive (e.g., river view, vista).

In summary, land value is determined by considering the influence of location within the town and within the Market Area, along with any unusual influences requiring the use of a Condition Factor.

SIDE 2

The second side of the Property Record Card shows all of the details used in valuing the structure(s), including outbuildings (e.g., sheds, pools) and extra features (e.g., fireplaces, jacuzzi). A diagram of the principal structure with the measurements used for the replacement cost calculation is also shown. Abbreviations used in the sketch are explained in the Building Sub-Area Summary Section at the bottom of the card (see Area 8).

There is a lot of information on this card, but there are four elements that can be considered the most important contributors to the structure value.

- A. Effective Area -- used for replacement cost of building
- B. Style – determines base rate per square foot to build that style of building in eastern Massachusetts, as adjusted for Concord based on the market analysis
- C. Grade -- quality of construction
- D. Dep Code – normal physical depreciation based on the current condition of the structure given the actual year built (AYB).

Area 6 – Construction Detail

Each construction detail has a code and a description. The principal elements are described below.

Style – For single family structures, there are ten basic styles of houses. Each style has a corresponding “base rate” which is the current estimated new construction cost per square foot for this region of the country as reflected in the market. This information is obtained from the published construction industry data commonly used for this purpose, modified by the Concord sales analysis and discussions with local builders and architects. The styles and base rates for single family residences are listed below:

<u>Code</u>	<u>Style</u>	<u>Base Rate</u>
01	Ranch	\$ 125
02	Old Style	188
03	Colonial	142
04	Cape Cod	152
05	Bungalow	125
06	Custom Colonial	147
07	Contem/Modern	130
08	Raised Rnch/Splt Lvl	135
60	Century (F,R,V)	189
100	Custom	152

Grade – This element is a measure of the construction quality – the types of materials used and the quality of workmanship. The

grade of a house generally does not change except as a result of major renovations. The exception to this is during a revaluation or system upgrade where there are significant changes to this and other tables. The grade factor is a significant contributor that modifies the unadjusted base rate. The grades and their corresponding weights are:

<u>Code</u>	<u>Grade Factor</u>
01	0.65
02	0.80
03	1.00
04	1.10
05	1.20
06	1.35
07	1.50
08	1.70
09	1.80
10	1.95
11	2.10

Area 7 – Sketch

The diagram of the principal structure shows outside dimensions. The different areas are identified by codes that are further described in the bottom left section of the card. In some cases a diagram will not appear but a box with the code and square foot area will be used.

Area 8 – Building Sub-Area Summary

Each part of the structure identified in the sketch will appear in the bottom left section of the property record card, showing the Living Area, Gross Area, and Effective Area. Only the Effective Area is used in the assessment calculation. Primary living areas count as 100% of the gross area; all other spaces count at less than 100%. The principal sub-area types and effective area percentages are:

<u>Code</u>	<u>Description</u>	<u>Percent</u>
BAS	First Floor	100%
CAT	Cathedral	10
DCK	Deck	10
EAF	Attic expansion, finished	35
EAU	Attic expansion, unfinished	15
FAT	Attic, finished	20
FBM	Basement, finished	35
FCP	Carport	20

FEP	Porch, enclosed	60
FGR	Garage	40
FHS	Finished ½ story	50
FOP	Porch, open	20
FQS	Finished ¾ story	75
FSP	Porch, screened	45
FST	Utility, finished	50
FUS	Finished upper story	100
PTO	Patio	5
SFB	Walkout lwr lvl finished	60
STP	Stoop	5
UAT	Attic, unfinished	10
UBM	Basement, unfinished	20
UST	Utility, storage	30
UHS	Unfinished Half Story	30

Size Adjustment Factor – This factor does not display on the card but is used in the calculation of value of the building. It is based on economies of scale and market inclination. Typically, if all else is equal, the smaller the structure, the greater the cost per square foot, and vice versa. However, this factor is also affected by the market indications and what is desirable to current buyers. This factor increases the square foot price at the low end and reduces it at the high end. The baseline used is the median home size in Concord of 2,700 sq. ft. of effective area. No modifications were made to this table this year.

Area 9 – Cost/Market Valuation

This box, in the middle of the card and to the left of the sketch, shows the calculation of the depreciated building cost. The Adjusted Base Rate is derived by multiplying the Base Rate, as adjusted for certain elements under the Construction Detail section, by the size adjustment factor and the Grade Factor. The Adjusted Base Rate is multiplied by the Effective Area, and flat value amounts for certain items under the Construction Detail, such as bedrooms and bathrooms, are added to the total. This results in the Replacement Cost New (RCN).

Actual Year Built (AYB) and Effective Year Built (EYB) – The EYB is derived from the AYB according to the Dep. (Depreciation)

Code. Very old structures may have been renovated over the years. Newer structures might have deteriorated beyond their normal wear and tear. This value is a judgment of the relative “age” of the structure for depreciation purposes. It is further refined based on the observed condition of the improvements, resulting from a field inspection. The condition is identified alphabetically and is linked to a depreciation table for consistency. Depreciation is a curve with minimum percents for each level of condition below which no property would normally ever fall, displayed as Dep %. Depreciation Codes are:

<u>Code</u>	<u>Description</u>
P	Poor
F	Fair
A	Average
G	Good
VG	Very Good
E	Excellent

On the sample card the depreciation is Good, which results in normal physical depreciation of 9% based on 2002, the year of construction.

Sometimes unusual circumstances require a further discount for Functional Obsolescence (something significant is wrong with the structure that is too costly to fix) or for Economic Obsolescence (an external influence that has a negative effect on the property). These discounts are rarely used.

The total Appraised Value of the structure (rounded) is derived by multiplying the RCN by the Overall % Condition (100% - Dep %) as of January 1, 2018. A more detailed cost report showing the actual formula used for each property is available in the Assessors’ office.

Area 10 – Outbuildings (L) and Extra Features (B)

This section lists the additional structures on the parcel or extra features within the building. The Units column is either the size in square feet or the quantity of the described feature, and the Unit Price is either its cost per square foot or the unit value. For outbuildings, the

year (Yr) is the year the structure was built. For extra features (e.g., fireplaces), the year is assumed to be the same EYB as the primary structure.

Area 11 – Appraised Value Summary

This section on the front of the card, on the right, totals the Appraised Bldg. Value, XF, OB, and Land to arrive at the total parcel value.

A NOTE ON THE VALUATION OF CONDOMINIUMS

There are 865 residential condominium units in town. Condominium valuation differs from the “market adjusted cost approach” employed for the approximately 4,590 single family residences. Generally, condominium units will not have a land assessment. Since the land is held in common, all of the market value of the condominium must be reflected in the per square foot price applied to the effective area of the structure. The calculation of value is based on location, unit size, bed/bath count, grade, construction detail, condition, etc., similar to single family residences as described above.

Condominium valuation is also based on the sales approach to value. Individual units are matched to similar units that have sold and factors adjusted accordingly.

Condominiums in converted houses cannot be compared to single family or two-family buildings, but must be valued based on sales of similar types of property. The creation of a condominium generates a new form of ownership which usually adds value to the building.

Just like single family buildings there is a base rate for the style of residential condominium. The condominium base rate is \$308 per square foot. This rate is then modified by condition, grade, age and finally by location. The location adjustment is called a complex factor and varies for each condominium complex. The complex factors are as follows:

<u>No.</u>	<u>Complex</u>	<u>Factor</u>	54	Wayside Square	.85
1	340-342 Bedford St	1.21	55	32 Main St	1.00
2	126-128 Belknap St	1.40	56	56 Winthrop	1.00
4	Center Village	.79	57	84-88 CommW	1.00
5	Walden Condos	.45	58	Elm Brook	1.00
6	330A-330B Comm	.80	59	Gormley Hm	.80
7	349-351 Comm	.95	60	1336-1338 Main St	.94
8	Concord Greene	.99	61	12-14 Harrington	.95
9	Cranberry Lane	.57	62	1803-1807 Main St	.73
11	19-21 Davis Co	1.12	63	31-33 Highland	.95
12	48-40 Everett	1.15	64	37-39 Derby St	.95
13	55-57 Everett	1.28	65	River bend Condominium	1.13
15	Concord Homes	.70	66	Greenfield Ln	.85
16	17-19 Highland	1.05	69	42-44 Elsinore	.90
17	35 Hubbard St	.95	70	762 Barretts	.80
18	103-105 Hubbard St	1.00	71	41-47 Commonwealth	.88
19	150 Hubbard St	1.17	72	255-257 Commonwealth	.83
20	149-151 Hubbard St	.90	73	18-20 Studley	.97
21	Milldam Square	1.44	74	17-19 Derby St	.85
22	Benjamin Barro	1.38	75	1574-76 Main St	.76
23	Prescott Moo	.90	76	1844-46 Main St	.93
24	36-40 Lowell Rd	1.00	78	409-411 Main St	.83
25	419-421 Main St	.90	79	39-41 Cottage Ln	1.20
26	1063-1065 Main St	.95	80	Baker Homes	.53
28	Willowgate	.85	81	Spillway	1.00
29	Village Meadow	1.00	82	92-100 Comm Ave	1.00
30	Foxfarm Condominium	.64	83	Bartkus Farm	.55
31	Wheeler Farm	.85	84	97-99 Highland	.76
32	Riverside	.75	85	Meriam Close	.90
33	South Meadow	.57	86	Elm Court	.60
34	Concord Village	.92	87	Court Lane	.83
35	Emerson Annex	.84	88	Burke Farm	.50
36	59 Sudbury Rd	1.50	89	144-146 Belknap	1.15
37	350-352 Sudbury Rd	.90	90	56-60 White Ave	1.50
38	Tanglewood	1.10	91	299 Straw Hill	.83
39	Thoreau Ct	1.25	92	28-30 Davis Ct	1.00
40	32-34 Thoreau	1.60	93	Finigan Way	.28
41	304-306 Thoreau	1.04	94	Mon St/Rvr Rd	.56
42	Thornton Man	.75	95	Concord Commons	.84
43	Moses Pond	.66	96	Riverwalk	.79
44	Westvale	1.00	97	Lalli Woods	.55
45	Wright Farm	.55	98	332-334 Bedford St	1.28
46	Concord Woods	1.01	99	Granite Post	.58
47	Damon Mill Sq	1.05	100	72-78 Grant St	1.50
48	John Cummings	1.00	101	Shaw Farm	.80
49	1150 Main St	1.07	102	35-37 Bedford Ct.	1.15
50	Junction Square	.90	103	23-25 Warner St.	1.44
51	Millbrook Tary	1.00	104	Ingham Lane	.64
52	Milldam	1.00	105	Black Birch Lane	.96
53	Firehouse	1.00	106	1415-1419 Main St.	.75
			107	Black Horse Ln.	.54

108	252-262 Main St.	.75
109	95-99 Hubbard St.	1.10
110	189-191 Conant St.	1.00
111	368-374 Sudbury Rd.	.93
112	24-30 Elsinore St.	1.80
113	247-249 Comm. Ave.	.95
114	40-42 Pine St.	1.40
115	Sweet Birch Ln.	.96
116	709-711 Lowell Rd.	.85
117	Brookside Square	1.00
118	10 Highland /50	.45

*The Concord Board of Assessors: Christian Fisher, Chair,
Cynthia Rainey, Tom Matthews, Andrea Okie, Susan Livingston, Members,
William Herring, Assoc. Member*

Property Location: Vision ID: MAP ID: 5F/ Bldg #: 1 of 1 Card 1 of 1 State Use: 1010 Print Date: 12/03/2018 11:25

CURRENT OWNER GORDON LAWRENCE M GORDON PAULINE A 1014 LOWELL RD CONCORD, MA 01742 Additional Owners:		TOPO. 1 Level 2 Public Water 4 Gas 6 Septic		UTILITIES 1 Paved 2 Suburban		STRT/ROAD 2 Suburban		LOCATION RESIDENTIAL RES LAND		CURRENT ASSESSMENT Code Appraised Value Assessed Value 1010 1,393,400 1,393,400 1010 507,100 507,100		214 CONCORD, MA	
SUPPLEMENTAL DATA Other ID: CONC GIS ID RES SOLAR													
RECORD OF OWNERSHIP GIS ID: F_691242_3001274		BK-VOL/PAGE 11/14/2006 U 07/23/2002 Q 05/29/2001 Q 04/03/2000 Q 06/01/1999 U		SALE DATE 11/14/2006 U 07/23/2002 Q 05/29/2001 Q 04/03/2000 Q 06/01/1999 U		% SALE PRICE 100 100 100 100 100		% C. 100 100 100 100 100		PREVIOUS ASSESSMENTS (HISTORY) Yr. Code Assessed Value Yr. Code Assessed Value 2019 1010 1,393,400 2017 1010 1,374,400 2019 1010 507,100 2017 1010 512,600			
OTHER ASSESSMENTS Total: 1,900,500													
EXEMPTIONS Year Type Description Amount Code Description Number Amount Comm. Int.													
ASSESSING NEIGHBORHOOD NBHD SUB 25/A Street Index Name Tracing Batch													
NOTES													
BUILDING PERMIT RECORD Permit ID Issue Date Type Description Amount Insp. Date % Comp. Date Comp. Comments 01-115 12/17/2001 NC New Construct 605,277 06/25/2002 100 06/25/2002													
VISIT/CHANGE HISTORY Date Type IS ID Cd. Purpose/Result 07/25/2011 SS 14 Field Review 05/20/2009 PM 01 Interior only 09/08/2004 PM 14 Field Review 06/25/2002 EH 00 Measure+Listed													
LAND LINE VALUATION SECTION B Use Code Description Zone D Front Depth Units Unit Price Units 1 1010 Single Fam MDL-01 AA 251 80,000 SF 37,300.00 3.11 AC 1 1010 Single Fam MDL-01 AA 251 80,000 SF 37,300.00 3.11 AC													
APPRaised VALUE SUMMARY Appraised Bldg. Value (Card) 1,390,000 Appraised XF (B) Value (Bldg) 3,400 Appraised OB (L) Value (Bldg) 0 Appraised Land Value (Bldg) 507,100 Special Land Value 0 Total Appraised Parcel Value 1,900,500 Valuation Method: C Adjustment: 0 Net Total Appraised Parcel Value 1,900,500													
Special Pricing Spec Use Spec Calc Notes-Adj. S Adj Fact Adj Unit Price Land Value 1.00 1.00 28,348.00 5.24 418,900 1.00 1.00 28,348.00 5.24 418,900													
Total Card Land Units: 4.95 AC Parcel Total Land Area: 4.95 AC Total Land Value: 507,100													

