

**Interim Year Adjustment Report
Bureau of Local Assessment - Department of Revenue
FY 2009**

Sale Ratio Study Time Period 1/1/2007 through 12/31/2007

Property Class	101	102	109, Misc	104	105	111-112	130-132	300's	400's
Current Year # of Parcels	18,098	1,289	261	183	44	62	2,375	931	120
Total # of Sales > \$1000	558	71	3	4	3	2	51	22	4
Use Prior FY Assessed Values									
# Arms-Length Sales	444	57	3	4	0	1	28	10	4
Prior Median ASR	0.99	0.99	1.03	0.97	0.00	1.01	0.98	0.99	0.99
C O D	10.40	8.80	13.20	9.20	0.00	0.00	9.40	14.30	5.03
Use Current FY Assessed Values									
# Arms-Length Sales	444	57	2	3	0	1	28	10	4
% AL Sales/Parcels	2.5%	4.4%	0.8%	1.6%	0.0%	1.6%	1.2%	1.1%	3.3%
Current Median ASR	0.94	0.95	0.96	0.91	0.00	0.97	0.95	0.96	0.97
C O D*	6.50	5.06	6.12	2.20	0.00	0.00	5.52	9.79	4.98
% Change of Assd Values	-5.1%	-4.0%	-6.8%	-6.2%	0.0%	-4.0%	-3.1%	-3.0%	-2.0%

* Statistical study results must conform to requirements as outlined in the "Guidelines to a Minimum Reassessment Program", section III B.

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)

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 :

David A. Bailey, Dir Of Assessing, Falmouth, 508-495-7379
 Assessor's Signature

9/9/2008 3:02 PM
 Date

Signatures of a majority of the Board of Assessors is on file and will be f...
 (Comments)