



Town of Ayer
Board of Assessors

Wednesday, May 17, 2023 at 2:00 p.m.

Remote Participation Open Session Amended Meeting Agenda

Due to ongoing COVID-19 Pandemic, in accordance with Chapter 22 of the Acts of 2022, suspending certain provisions of the Open Meeting Law (OML), public bodies otherwise governed by the OML are temporarily relieved from the requirement that meetings be held in public places, open and physically accessible to the public, so long as measures are taken to ensure public access to the bodies' deliberations "through adequate, alternative means." This meeting will be live on Zoom. The public may participate remotely by joining Zoom (Meeting ID# 848 4771 7828) or by calling 929-205-6099. For additional information about remote participation, please contact Lynda McQuade, Assessing Administrator at lmcquade@ayer.ma.us or 978-772-8220 ext. 140 prior to the meeting.

1. Call to Order
2. Approve Agenda
3. Approval of 04/06/2023 Minutes
4. Approval of the Motor Vehicle and Trailer Abatement Report for April and May
5. Approval of the March Assessing Department Report
6. Approval of the Motor Vehicle Commitment #2 of 2023
7. Town Meeting Approval of Patriot Properties Conversion Software
8. Update on Preliminary Bills FY2024
9. Old Business
10. New Business
11. Adjournment

BOARD OF ASSESSORS

April 6, 2023

Minutes of Assessors Meeting

Remote participation Open Session Meeting

The meeting was called to order at 2:05pm. Chairman Laggis, Member Wood, Assessing Administrator, Lynda McQuade and Assessing Department Assistant, Jacquelyn Guthrie were present.

The Board of Assessors read the agenda for April 6, 2023. A motion to approve the agenda as approved in a 2-0. Vote: Nick Laggis: Aye; Vote: Jim Wood: Aye.

The Board of Assessors reviewed the February 2023 Motor Vehicle & Trailer Excise Abatement Report. In February, the Assessing Department Assistant processed 4 abatements totaling \$530.55. A motion to approve and sign the report was made by Member Wood seconded by Chairman Laggis. Vote: Nick Laggis: Aye; Vote: Jim Wood: Aye.

There were no issues of old business.

There were no issues of new business.

At 2:21 pm, pursuant to G.L. c. 30A, sec. 21 (a)(7) G.L.c.59, sec.60 and G.L.c. 214 sec. 1B, in connection with consideration and action on applications for abatements sec.1B, Chairman Laggis called for a vote to go into Executive Session with Open Session to reconvene at the conclusion of the Executive Session. Motion passes by a vote of 2-0. Vote; Nick Laggis: Aye Vote; Ruth Maxant: Aye. James Wood: Aye.

At 2:41 the Board reconvened into Open session.

The next scheduled Board of Assessors meeting is scheduled for May 17th at 2:00pm.

Respectfully submitted,

Clerk

jag

REPORT OF POSTED MV ABATEMENTS

FOR 04/06/2023 TO 04/30/2023

YEAR	COMM	BILL	REGISTRANT	REASON	VEHICLE YEAR MAKE	CYCLE DATE	EXCISE TAX	ABATEMENT DATE	CERT #	AMOUNT	STATUS
2023	001	452	BARRY, VERONICA NICOLLE	MV11	2016 HOND	02/27/23	46.60	04/26/23	15731	-31.04	POSTED
2023	001	1392	CONDON, DANIEL ROBERT	MV11	2008 HOND	02/27/23	84.53	04/18/23	15629	-70.46	POSTED
2023	001	1815	DIPIETRO, VALERIE ANN	MV11	2017 LEXS	02/27/23	111.05	04/26/23	15736	-74.01	POSTED
2023	001	2575	GALANTE, ANDERSON ALVES	MV11	2018 LNDR	02/27/23	136.75	04/19/23	15728	-113.99	POSTED
2023	001	2662	GERVAIS INC	MV11	2020 FORD	02/27/23	230.22	04/10/23	15726	-153.54	POSTED
2023	001	2668	GERVAIS INC	MV11	2020 FORD	02/27/23	230.22	04/10/23	15725	-153.46	POSTED
2023	001	2672	GERVAIS INC	MV11	2019 FORD	02/27/23	80.20	04/10/23	15727	-53.44	POSTED
2023	001	3238	HONDA LEASE TRUST	MV11	2020 HOND	02/27/23	240.06	04/26/23	15733	-160.02	POSTED
2023	001	3719	KILCOMMINS, MAUREEN L	MV11	2008 HOND	02/27/23	83.60	04/26/23	15732	-83.60	POSTED
2023	001	3736	KING, SPENCER D	MV05	1991 NISS	02/27/23	83.75	04/07/23	15722	-83.75	POSTED
2023	001	4707	MEACHAM, THOMAS ALAN	MV11	2017 HYUN	02/27/23	47.38	04/21/23	15730	-31.58	POSTED
2023	001	5176	NEKONGO, EMMANUEL E	MV15	2006 TOYT	02/27/23	35.01	04/27/23	15739	-26.25	POSTED
2023	001	6022	RIOS, HAROLD	MV11	2015 JEEP	02/27/23	92.63	04/10/23	15724	-69.42	POSTED
2023	001	7061	TOYOTA LEASE TRUST	MV11	2019 TOYT	02/27/23	71.56	04/10/23	15723	-53.65	POSTED
2023	001	7659	WIND, KRISTIE ANN	MV05	2012 FORD	02/27/23	57.08	04/19/23	15729	-57.08	POSTED
2023	002	7841	BUCHANAN, RYAN K	MV03	2000 CHEV	05/22/23	0.00	04/27/23	15737	-97.24	POSTED
				16 ABATEMENTS	CYCLE TOTALS		1,630.64			-1,312.53	
				16 ABATEMENTS	REPORT TOTALS		1,630.64			-1,312.53	

SIGNED THIS _____ (DAY) OF _____ (MONTH), _____ (YEAR).

BOARD OF ASSESSORS OF TOWN OF AYER

REPORT OF POSTED MV ABATEMENTS

FOR 05/01/2023 TO 05/17/2023

YEAR	COMM	BILL REGISTRANT	REASON	VEHICLE YEAR MAKE	CYCLE DATE	EXCISE TAX	ABATEMENT DATE	CERT #	AMOUNT	STATUS
2023	001	6907 TE, KENNETH C	MV11	2022 TOYT	02/27/23	690.71	05/01/23	15740	-460.47	POSTED
2023	002	7885 CUSTOM CONTRACTING INC	MV15	2016 FORD	05/22/23	0.00	05/01/23	15741	-59.85	POSTED
2 ABATEMENTS				CYCLE TOTALS		690.71			-520.32	
2 ABATEMENTS				REPORT TOTALS		690.71			-520.32	

SIGNED THIS _____ (DAY) OF _____ (MONTH), _____ (YEAR).

BOARD OF ASSESSORS OF TOWN OF AYER

BOARD OF ASSESSORS

MONTHLY REPORT

March 2023

- February 2023 property sales and resulting ownership changes were incorporated into the Assessing Department database.
- February 2023 building permits were incorporated into the Assessing Department database.
- Assessing Department staff continued new construction property inspections relating to FY23 building permit activity. Assessing Administrator is continuing to develop FY2024 growth.
- The Board of Assessors approved 11 Motor Vehicle & Trailer Excise abatements totaling \$861.28.
- Assessing Department staff prepared FY2023 Residential and Commercial Real Estate, Personal Property, CPA and Water and Sewer Tax Warrant and Commitments.
- Board of Assessors Approved the 13 Real Estate Abatements for FY2023 totaling \$130,339.16.
- Board of Assessors approved the settlements for the 3 ATB case hearings (400 Groton Road, 13 Winthrop Avenue and Winthrop Avenue Rear).
- Assessing Department staff finalized the Statutory Exemptions for FY2023.
- Proposed Board of Assessors Meeting is scheduled for May 17, 2023.

THE COMMONWEALTH OF MASSACHUSETTS

Town of AYER

OFFICE OF THE BOARD OF ASSESSORS

To **Barbara Tierney**, Collector of Taxes for **Ayer** in the County of **Middlesex**,

GREETING:

IN THE NAME OF THE COMMONWEALTH OF MASSACHUSETTS, you are hereby required to levy on and collect from the several persons named in the excise list herewith committed to you the amount of the MOTOR VEHICLE AND TRAILER EXCISE assessed to each such person for the privilege of registration, as therein set forth, with interest, the sum total of such list being **One Hundred Thirty Four Thousand Nine Hundred Thirty Seven dollars and Seventy One cents (\$134,937.71)**.

And you are to pay over said excises and interest to **Barbara Tierney, Treasurer of Ayer**, or to her successor in office, at the times and in the manner provided by General Laws, Chapter 60, Section 2, and also to give to the treasurer as aforesaid an account of all charges and fees collected by you. And you are to make written return of said excises and interest with your excise list and of your doings thereon at such times as the assessors shall in writing require.

But you are to complete, and make up an account of, the collection of the whole sum hereby committed to you, with interest, on or before December 31 of the current year.

And if a person refuses or neglects to pay his excise for fourteen days after demand, you shall issue a warrant to collect said excise including interest, charges and fees. If a person refuses or neglects to pay his excise after you or your designee have notified the person by mail or other means that a warrant to collect has been issued, and you or your designee have exhibited a copy of the said warrant to collect, or delivered a copy thereof to the taxpayer, or left it at his last and usual place of abode, or of business, you or your designee may request a hearing in the district court having jurisdiction. If the court finds that the debt is owed and there is sufficient property and an ability to pay, a warrant to distrain or commit and take the body of such person and commit him to jail shall issue to you or your designee to serve upon said person, according to law. Upon the issuance of the warrant to distrain or commit, you or your designee shall proceed to enforce the collection of said excise in accordance with the provisions of said court warrant.

And in the levy and collection of the amounts hereby committed to you, and of interest, and charges, and fees as provided by law, you are to have and to exercise all the powers conferred by the laws of this Commonwealth upon collectors of taxes.

Given under our hands this **17th day of May 2023**

..... } BOARD OF ASSESSORS
..... } OF AYER
..... }

04/19/2023 08:31
248lmqu

TOWN OF AYER
COMMITMENT LIST

P 38
mmacomlt

YEAR: 2023 COMMITMENT: 2 BILL DATE: 05/22/2023 TAX COLLECTOR: BARBARA TIERNEY

LICENSE	REG	CUSTOMER	REGISTRANT	VEHICLE		BILL #	VALUATION	EXCISE TAX
				YEAR	MAKE			
				COMMITMENT TOTAL:		427	5,638,248.63	134,937.71
				TOTAL EXEMPTS :		0	.00	.00
				FINAL TOTAL :		427	5,638,248.63	134,937.71

SIGNED THIS _____ (DAY) OF _____ (MONTH), _____ (YEAR).

BOARD OF ASSESSORS OF AYER



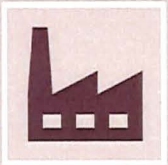
TOWN OF AYER

Conversion to Assesspro AP5/Patriot Properties
April 24, 2023

FY2023 Properties in Ayer



Residential Properties: 2,926 parcels



Commercial & Industrial Properties: 318 parcels



Total Real Properties: 3,244 Parcels

Benefits of Conversion to Assesspro AP5-Patriot Properties

Widely used by other communities in Massachusetts.

Provides all years of real estate valuation in one database.

Allows entry of information easily and assigns multiple parcel activities in one task.

Will eliminate redundancy of entry of information in multiple fields.

Assesspro property card is more easily understandable for public use.



AssessPro

Patriot Properties AssessPro

Easy to read, easy to use and highly configurable to your specific business needs, AssessPro continues to be the CAMA system of choice for customers that want a suite of tools that consistently delivers better results. AssessPro lets staff focus on data quality and analysis and not on tedious tasks.

Navigation: Along with tabs to enter and review detailed data, AssessPro provides a simplified summary screen that is the primary navigation tool to access all of your most critical information and incorporates true application integration to launch sketches, imagery and GIS – all neatly linked together right on the Record Card.

Filter: AssessPro utilizes a powerful filtering system that provides the user with the ability to focus in on any property subset. The filter contains nearly every field in the database and



is very simple to operate. Results filter the desktop, reports, analyses, and export to Excel in a click.

Unique Database Structure: One of the key features is the multiyear processing capabilities. Users can **start any year's work at any time** and changes will automatically be valid in all future years. No merging or double data entry. Each year has its own color scheme to make it clear to staff what year they are in. The database design is highly efficient NOT duplicating data that does not change year to year.

AssessPro is built openly, which allows for a wide variety of third party applications to be tightly integrated and easily updated over time.



- Multi-Year handling, work can be performed for all future years
- Enable the land records and finance teams to work together in a streamlined and cohesive manner
- Readily configurable to assist in streamlining your business processes
- Integrated Sketching and Geospatial tools that graphically extend the (CAMA) functions

From CAMA to Collections — Your Source for Reliable Solutions



AssessPro

Workflow – *AssessPro* has a variety of tools available to meet all of the requirements for workflow. Customizable for tracking, reporting and notifications on data development, includes user settings for viewing, not viewing editing and reporting data across the system.

Assessment Notices – *AssessPro* meets all of your needs for processing assessment notices for Annual Requirements, Supplemental Requirements and integration.

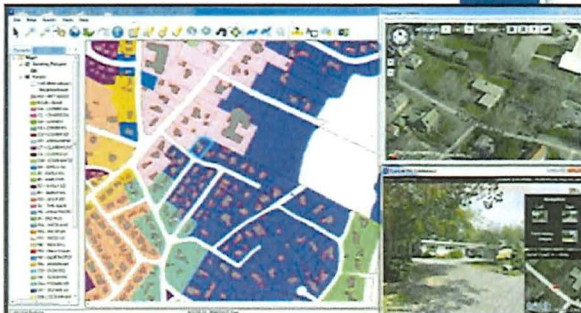
Auditing – In addition to a variety of routine audit reports that are included with the system setup, our implementation team assists in generating and training on custom audit reporting.

Valuation – *AssessPro* provides industry leading tools for the full valuation of all property types by any of the three methods of valuation: Cost, Sales Comparison, and Income as well as other methods for a total of 16 valuation options. The application provides the User with the ability to accurately reflect fair market value and then adjust that value for special use considerations, exemptions, and property class assessments and to finally set main and district tax rates against the value to produce a tax bill.

Analysis -The advanced suite of Analytical Tools provided in our system are developed to vastly improve the way you defensibly do the business of Mass Appraisal. Many versions of the same parcel can be saved in the analysis database to have characteristic sets concurrent with the time of sale. *AssessPro's* tools are highly customizable to suit your business needs regardless of the requirement.

SketchPro - *AssessPro's* sketching toolset, *SketchPro*, is a highly functional drawing toolset that provides a fully integrated relationship with (CAMA), GIS, GPS, imagery and even voice recognition. All areas drawn include all related assessing factors which are tied directly to (CAMA) for all calculations.

One of the most significant benefits realized by our customers who have implemented the Patriot Property Revenue Optimization suite is in the ownership and reliability confidence that comes from full access to all aspects of your software and your data.



Your Source for Reliable Solutions

With hundreds of installations across North America, Patriot has been continually growing over our 36 years of unparalleled service to Local Governments. Patriot prides itself in our phenomenal support and vast experience in the design, conversion, setup, installation and training. Patriot is fully committed to meeting your goals and our references can attest to Patriot's track record of being on time and on budget—with high marks for ongoing client satisfaction. Please call or go to our website for more information.

PATRIOT PROPERTIES: 123 Pleasant Street, Marblehead, MA 01945

800.527.9991

www.PatriotProperties.com



CURRENT PROPERTY RECORD CARD-PAGE 1



RESIDENTIAL PROPERTY RECORD CARD

2024

AYER

Situs : 9 SHAKER POND ROAD

Map ID: 019/036.0-0000-0262.0

Map: 036.0 Block: 0000 Lot: 0262.0

Card: 1 of 1

Printed: April 18, 2023

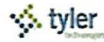
CURRENT OWNER			GENERAL INFORMATION					
AHO DANIEL S/O EMIL S GHOBRIAL 9 SHAKER POND ROAD AYER MA 01432			Tax Class	TAXABLE	Price	751,250	Road Type	CUL-DE-SAC
			NBHD	200.00	Sale Date	02/23/23	Road Condition	PAVED
			Class	101	Type	Land & Bldgs	Traffic	LIGHT
			Calc'd	.1652	Validity	Yes-Valid-Sale	Water	PUBLIC SYS
			Acres		Grantor	AHO DANIEL	Sewer	SEWER
					Book/Page	81272 / 207		

Land Information										Assessment Information							
Seg	Type	Code	NBHD	Zone	Method	Sq Ft	Acres	Infl Fact	Infl %	Value	Sup?	Class	Assessed	Cost	Income	Market	
1	P	101	200.00	A2	S	7194	.1652			142,122	N	R	142,100	142,100	0	0	
													Current Land	142,100	142,100	0	0
													Current Building	470,100	470,100	0	470,100
													Current Total	612,200	612,200	0	470,100
													Current Net Assessment	612,200			
													Prior Year Land	142,100	142,100	0	0
													Prior Year Building	0	0	0	0
													Prior Year Total	142,100	142,100	0	0
													Prior Year Net Assessment	142,100			

Entrance Information			
Date	ID	Entry Code	Source
07-JUN-22	TSH	Complete-Ins	None

Outbuilding Data								
Type	Size 1	Size 2	Area	Qty	Yr Blt	Grade	Condition	Value

CURRENT PROPERTY RECORD CARD - PAGE 2

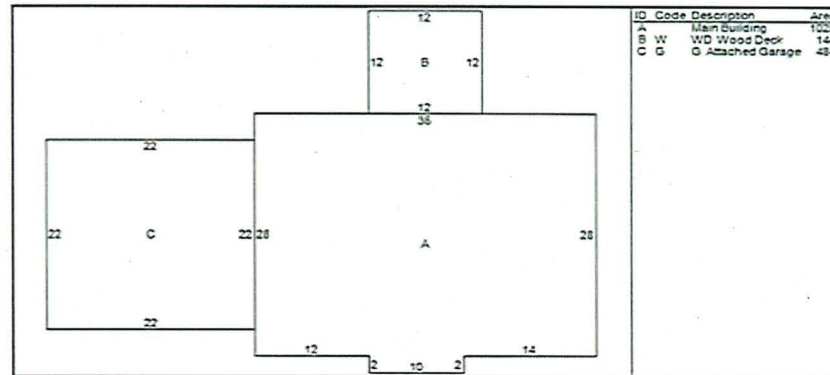


RESIDENTIAL PROPERTY RECORD CARD 2024

AYER

Situs : 9 SHAKER POND ROAD	Parcel Id: 019/036,0-0000-0262,0	Class: SINGLE FAMILY RESIDENCE	Card: 1 of 1	Printed: April 18, 2023
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Dwelling Information			
Style	Colonial	Year Built	2022
Story height	2	Eff Year Built	2022
Attic	No	Roof	GABLE
Exterior Walls	Alumn-Vinyl	Foundation	CONCRETE
Masonry Trim		SFLA	2056
Basement			
Basement	Full	# Car Bsmt Gar	
Bsmt Area	952	Bsmt Grade	
Fin Bsmt Area		Fin Bsmt Grade	
BSMT RecRm Area:			
Heating & Cooling		Fireplaces	
Heating/AC	Forced Air - Ac	Fireplaces	
Fuel Type	Gas		
System Type	Warm Air		
Room Detail			
Bedrooms	3	Full Baths	2
Total Rooms	7	Half Baths	1
Custom Feat 1	-	Extra Fixtures	1
# of Custom Feat 1		Kitchen Quality	MODERN
Custom Feat 2	-	Bath Quality	MODERN
# of Custom Feat 2			
Adjustments			
Int vs Ext	Good	Unfinished Area	
		Occupancy	1
Grade & Depreciation			
Grade	B	Market Adj	
Condition	Good	Functional	
CDU	GOOD	Economic	
Cost & Design	0	% Good Ovr	
% Complete		RCNLD	341240
Dwelling Computations			
% Good	100	Economic	
% Good Override		% Complete	
Functional		C&D Factor	



Permits										
Num	Date	ID	Amount	Type	Description	% Complete	Open/Closed	Inspection	Completed	Fee
202215	28-APR-22		250,000	NC	3 BED, 2 1/2 BATH ,2 CAR GARAGE ATTACHED	0	O	06-JUN-22		

PATRIOT PROPERTY RECORD-PAGE 1

09 094 000
MAP LOT BLOCK

1 of 1 RESIDENTIAL
CARD **Boxborough**

TOTAL ASSESSED: 601,600
!1389!



Patriot
Properties Inc.

PROPERTY LOCATION

No	AR No	Direction/Street/City
215		MIDDLE ROAD, BOXBOROUGH

OWNERSHIP

Owner	BENTLEY DAWN
Owner	
Owner	
Street	215 MIDDLE ROAD
Street	
Twn/Cit	BOXBOROUGH
St/Prov	MA Cntr
Own Oc	
Postal:	01719

PREVIOUS OWNER

Owner	MATZKIN, - JOSEPH H, TR
Owner	215 MIDDLE ROAD TRUST -
Street	215 MIDDLE RD
Twn/Cit	BOXBOROUGH
St/Prov	MA Cntr
Postal:	01719

NARRATIVE DESCRIPTION

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OTHER ASSESSMENTS

Code	Descr/No	Amount	Com. Int

PROPERTY FACTORS

lte	Code	Descr	%	Item	Cod	Descr
Z	AR	AR	100	U	9	ART WL
o				t	A	SEPTIC
n				l		
Census:						
Flood Haz:				xmpt		
D				Topo		
s				Stree	PT	PAVED T
t				Traffi	2	LIGHT

LAND SECTION (First 7 lines only)

Use Code	Description	LUC Fact	No of Units	Depth / PriceUnits	Unit Type	Land Type	LT Facto	Base Value	Unit Price	Adj	Neigh	Neigh Infl	Neigh Infl	Infl 1 %	Infl 2 %	Infl 3 %	Appraised Value	Alt Class	% Spec Land	J Code	Fact Use Value	Notes

IN PROCESS APPRAISAL SUMMAR

Use Code	Building Value	Yard Items	Land Size	Land Value	Total Value	Legal Description	User Acct
101	354,400	1,200	1.510	246,000	601,600	LOT'S	
Total Card							Entered Lot Size
Total Parcel							Total Land: 1.51
Source: Market Adj Co							Land Unit Type: AC
Total Value per SQ unit /Card							290.49 /Parc/290.

PREVIOUS ASSESSMENT

Tax Yr	Use	Cat	Bldg Value	Yrd Item	Land Size	Land Value	Total Value	Asses'd Valu	Notes	Date
2023	101	FV	354,400	1200	1.51	246,000	601,600		Year End Roll	12/2/2022
2022	101	FV	274,000	1000	1.51	246,000	521,000		Year End Roll	12/23/2021
2021	101	FV	256,400	1000	1.51	246,000	503,400		Year End Roll	1/15/2021
2020	101	FV	247,500	1000	1.51	246,000	494,500		YER	12/27/2019
2019	101	FV	247,500	1000	1.51	246,000	494,500		YER	1/4/2019
2018	101	FV	231,200	2500	1.51	234,600	468,300		Year End Roll	1/5/2018
2017	101	FV	219,000	2500	1.51	234,600	456,100		Year End Roll	12/6/2016
2016	101	FV	209,600	2500	1.51	234,600	446,700		Year end	1/6/2016

SALES INFORMATION

Grantor	Legal Ref	Typ	Date	Sale Code	Sale Price	V	Tst	Verif	Assoc PCL	Value	Notes

BUILDING PERMITS

Date	Number	Descr	Amount	C/O	Last Visit	Fed Cod	F. Descr	Comment

ACTIVITY INFORMATION

Date	Result	By	Name
5/10/2018	EXT INSP	555	R BOUCHER
8/23/2010	CYCLICAL INS	1	PATRIOT PROP
8/6/2009	PERMIT EXT	999	COLLEEN W
7/20/2004	SALES EXT	999	COLLEEN W
3/26/2003	MEAS&INSPECT	999	COLLEEN W

Sign VERIFICATION OF VISIT NOT DA __/__/

Total AC/H 1.51001 Total SF/S 65776 Parcel LU 101 ONE FAM Prime NB D R1 Total: Spl Cre Total:

Disclaimer: This Information is believed to be correct but is subject to change and is not warranted.

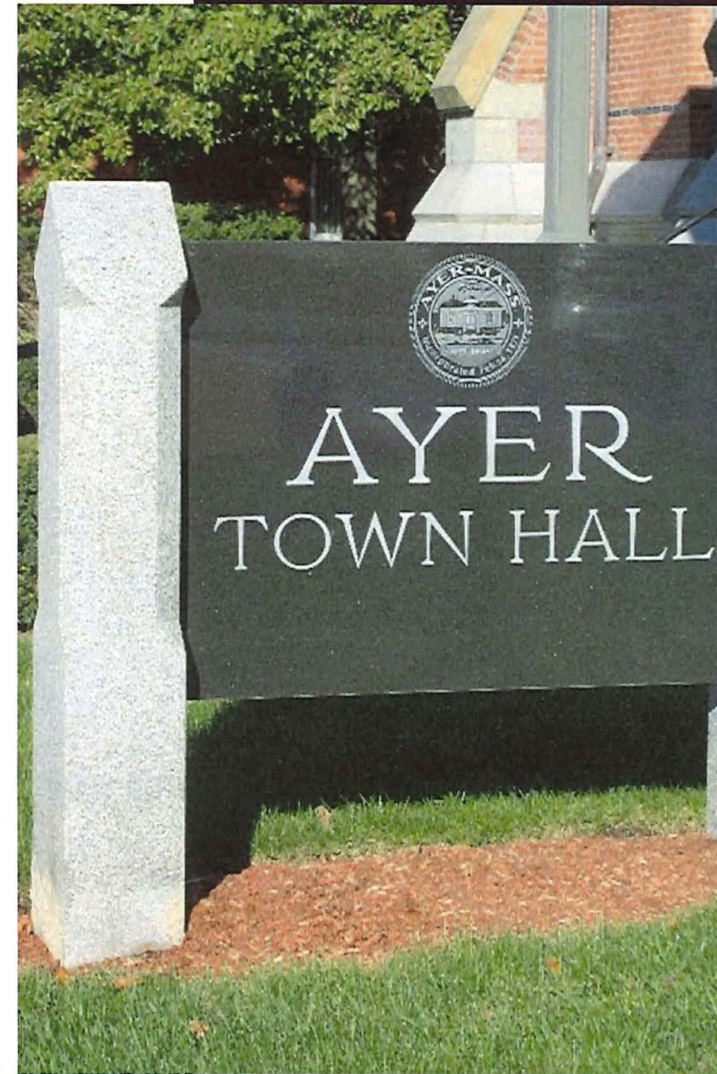
Database: ArchiveProBoxborough

apro

2023

SUMMARY

- Current database is cumbersome to both the assessors office for data entry and the public for interpretation of data
- Will be a considerable effort to make the transition effort to upgrade the database by the assessing office, but the benefits outweigh the cons.
- Assessors office will need to check the quality of the database after transfer and review 3,244 records.
- Keep old database active until transfer and quality check for new database are complete.
- End result is to provide a quality database with ease of use and eliminate extra steps in data entry.
- Public will easily be able to access and understand property record card.





**Any questions? Contact Imcquade@ayer.ma.us
Thank You! Ayer Board of Assessors**



Tax Rate Submission Summary Report
Shows last form statuses - Fiscal Year 2024

Form Name	Last Community Action	Last DLS Action
OMITTED REVISED FORM	NONE	NONE
LA-3 CERTIFICATION	NONE	NONE
LA-3 INTERIM YEAR ADJ	FORM SUBMIT; Lynda McQuade; 05/15/2023 09:21	NONE
BLA-LA4	NONE	NONE
BLA-LA13	NONE	NONE
BLA-LA13A	NONE	NONE
BLA-LA15	FORM SUBMIT; Lynda McQuade; 05/15/2023 09:21	NONE
BLA-LA5	NONE	NONE
BOA A-1	NONE	NONE
BOA-A2,1ST FUND	NONE	NONE
BOA-A2,2ND FUND	NONE	NONE
BOA-A2,3RD FUND	NONE	NONE
BOA-A2,4TH FUND	NONE	NONE
BOA-A2,5TH FUND	NONE	NONE
BOA-A2,6TH FUND	NONE	NONE
BOA-A2,7TH FUND	NONE	NONE
BOA-A2,8TH FUND	NONE	NONE
BOA-A2,9TH FUND	NONE	NONE
BOA-A2,10TH FUND	NONE	NONE
BOA-A2,11TH FUND	NONE	NONE
BOA-A2,12TH FUND	NONE	NONE
BOA-A2,13TH FUND	NONE	NONE
BOA-A2,14TH FUND	NONE	NONE
BOA A4	NONE	NONE
BOA B-1	NONE	NONE
BOA B-2	NONE	NONE
BOA DE-1	NONE	NONE
BOA OL-1	NONE	NONE
TAX TITLE	NONE	NONE
LEVY LIMIT	NONE	NONE

Tax Rate Submission Summary Report
Shows last form statuses - Fiscal Year 2024

Form Name	Last Community Action	Last DLS Action
BOA LETTER IN LIEU OF BALANCE SHEET	NONE	NONE
PRO FORMA RECAP	NONE	NONE
TAX RATE RECAP	NONE	NONE
TAX RATE	NONE	NONE
VOTES - DEBT EXCLUSION	NONE	NONE
VOTES - OVERRIDE	NONE	NONE
VOTES - UNDERRIDE	NONE	NONE
VOTES - STABILIZATION FUND	NONE	NONE
VOTES - CAPITAL EXCLUSION	NONE	NONE

Interim Year Adjustment Report
Fiscal Year 2024

Sales Ratio Study Time Period 1/5/2021 through 12/30/2022

Non Time-Trended Sales

Class Analyzed	101	102	103, 109	104	105	111-112	130-132	300's	400's
FY 2023 # of Parcels	1,712	598	34	210	47	70	227	191	103
ASR Statistics: Sale Prices/ FY 2024 Assessed Values									
Total # of Sales > \$1,000	88	41	1	40	7	19	27	13	8
# Arms-Length Sales	74	38	0	14	6	9	1	5	1
% AL Sales/Parcels	4.32%	6.35%	0.00%	6.67%	12.77%	12.86%	0.44%	2.62%	0.97%
Median ASR*	0.93	0.93	0.00	0.90	0.97	0.92	0.96	0.96	0.96
C O D*	6.03	5.68	0.00	8.09	8.00	6.91	0.00	5.39	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
 - Land values
 - Rent schedules
 - Building costs recalibrated
 - Vacancy rates
 - 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.

Lynda McQuade, Assessing Administrator, Ayer, lmcquade@ayer.ma.us 978-772-8220 | 5/15/2023 9:14 AM

Documents

No documents have been uploaded.

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