

AGENDA
SCARBOROUGH TOWN COUNCIL
WEDNESDAY – OCTOBER 2, 2019
TOWN COUNCIL WORKSHOP
RE: RESIDENTIAL REVALUATION – 5:30 P.M.

Item 1. Call to Order.

Item 2. Those Present.

Item 3. Discussion on the Residential Revaluation.

- Legal standing of property tax and its challenges
- Scarborough's assessment ratios
- Revaluation RFP
- KRT process
- Town of Scarborough Assessing Department's role in revaluation
- Statistical analysis of committed values
- Close up of Higgins Beach, Hillcrest, and Prouts Neck
- Lessons learned
- Data sharing tools
- Plan for future value updates

- QUESTIONS

Item 4. Public Comments.

Item 5. Adjournment.

KRT Appraisal

191 Merrimack St, Suite 701
Haverhill, MA 01830
Tel (877) 337-5574
Fax (978) 914-7201

September 27, 2019

Larissa Crockett
Assistan Town Manager
Town of Scarborough
259 US Route 1
Scarborough, ME 04070

RE: Summary of Services for 2019 Residential Revaluation

Dear Ms. Crockett,

KRT Appraisal entered into a contract to complete the residential portion of the Town's revaluation efforts on August 17, 2018. This contract details the roles of the Town and KRT and the steps needed for a successful revaluation. These steps include data collection, callbacks, analysis, field review, final valuations, taxpayer hearings and documentation. The Assessor was heavily involved during all phases of the revaluation. This correspondence will explain how KRT completed these tasks and touch on some of the results from the revaluation.

Data Collection/Data Entry

The data collection phase of the project began in the fall of 2018 with the Town sending a letter to residents making them aware that a KRT representative would be around soon to measure and list the property. These letters were sent out in batches as the data collectors moved across the Town. The data collectors knocked on every door and if the homeowner was available, explained the reason for the visit and requested an interior inspection. KRT visited every residential property in Town to verify the existing data on the property record card, including home and outbuilding dimensions, construction details and updating the photo. Each property had about 30 data fields to verify. Each visit took on average about 15-20 minutes to complete. Once all of the data was verified, it was entered in the Vision CAMA system and used to assist with generating the assessments. KRT used a total of seven data collectors on the project, one of which was terminated midway through the project as his work didn't meet KRT standards. As a result, 545 of the 604 properties he completed were redone by a senior data collector.

Callbacks

If no one was available for an interior inspection during the initial visit, a letter was sent requesting a phone call for an appointment. This effort maximized the entry rate. Upon completion of the callbacks, KRT had gotten into 55% of all residential homes in the Town. In similar projects in the past, KRT typically gets into between 45% and 50% of all properties. Overall the residents of Scarborough were very receptive and open to allowing KRT to verify the data on the property record card.

Analysis

After the data collection and data entry were complete, KRT's appraisers, all of which are Certified Maine Assessors, reviewed and analyzed all of the qualified residential sales using a date range of 4/1/2017 to 3/31/2019. These sales were analyzed by class, location, style, quality, lot size and building size. This analysis determined the table adjustments within CAMA and were used to generate and support the assessments. The goal was to have a median assessment to sale ratio close to 100%. There were 807 total sales across all residential classes of property used in the analysis and the overall median ratio was 98.6%. Once the median ratio is determined the next step is to test the deviation or tightness of fit of the ratios relative to the median. Mass appraisal uses a statistical test called the coefficient of dispersion (COD). The lower the COD the more equitable the assessments. The governing body for mass appraisal and ratio studies is the International Association of Assessing Officers (IAAO). The IAAO standard for the residential COD is between 5% and 15% for heterogeneous areas. Scarborough had a COD of 7.18%, well within the guidelines and indicating equitable assessments. Once the analysis was completed, the changes were applied to all the non-sale properties.

Field Review

Once the characteristics of the sold properties have been applied to the unsold properties, all properties are reviewed in the field. A field review is simply a property by property review to verify data accuracy, especially of subjective data critical to determination of value.

Final Valuations

After the field review is complete the assessments should reflect market value. To complete the valuation process, many reports were run in CAMA to check for consistent application of the appraisal methodology. These reports check for consistent application of the property classification such as grade, neighborhood and water influences. Final ratio studies were also run and shared with the Assessor for approval. During this stage KRT worked very closely with the Assessor, taking his input and making changes where needed. Through his review, the Assessor made value changes to at least 650 properties.

Taxpayer Hearings

Once the final valuations were approved by the Assessor, notices were sent to each property owner letting them know the preliminary assessment and instructions on how to have their assessment reviewed with a representative of KRT. The KRT call center took calls and made appointments to discuss 1,628 properties with Scarborough taxpayers. This process went on for a few weeks to ensure that property owners had ample opportunity for a meeting. In total, KRT met with 18% of Scarborough taxpayers. Through this process of fine-tuning the data, some assessments went up, many stayed the same and many saw reductions. Two areas saw global reductions, Higgins Beach was lowered by KRT and the Hillcrest Manufactured Home Community was lowered by the Town.

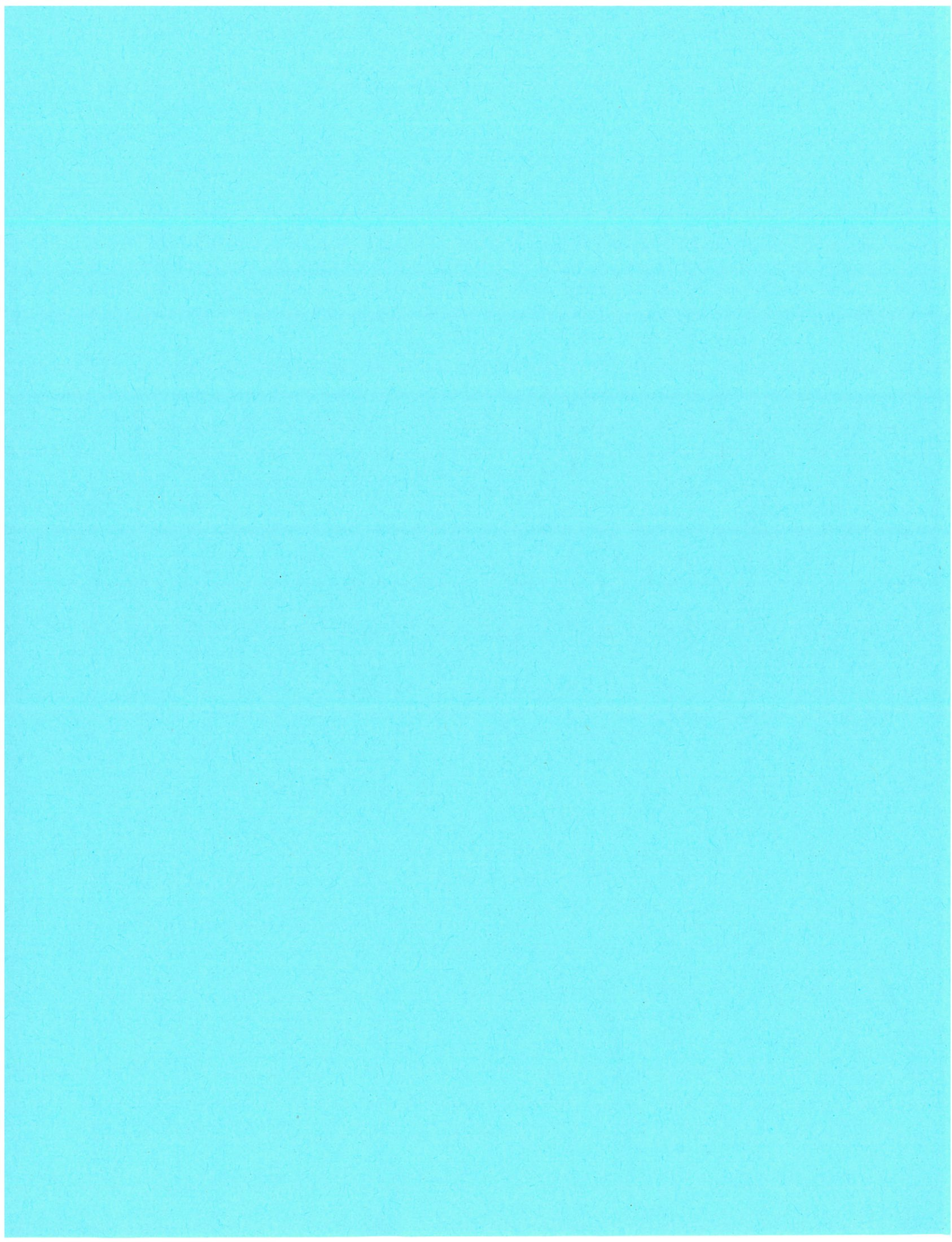
Documentation

KRT is in the process of developing a Uniform Standards of Professional Appraisal Practice (USPAP) compliant report detailing the process, methodology and statistical results of the revaluation. This will be delivered to the Assessing office in the coming weeks.

From KRT's perspective the project was a success. KRT and the Town Assessing Office developed a solid working relationship and this is evident by how involved the Assessor and town officials was during the entire process.

Key Project Notes

- KRT's appraisers are all Certified Maine Assessors with a combined eighty years experience.
- Kevin Leen, CMA, Senior Appraiser, worked solely on the project for ten straight months working closely with the Assessor and staff.
- All of the Field Review Appraisers had at least five years experience in mass appraisal.





Town of Scarborough, Maine

ASSESSING DEPARTMENT

P O B O X 3 6 0

SCARBOROUGH, MAINE • 04070-0360

Subject: Revaluation
Date: October 1, 2019
From: Assessing Department

Summary

In 2018 and 2019, the Town of Scarborough completed a Town-wide revaluation of all property in the Town. This was the first revaluation conducted since 2005. Sales in the past few years indicated that the sales ratio of assessments to current market sales was falling below the intended ratio of 100%. According to the State sales ratios, the 2017-2018 residential ratio was 86% and the 2018-2019 ratio was 82%. The commercial ratio was 67%. A full revaluation was necessary to adjust assessments to reflect market value. This revaluation was done over two years. Because the commercial ratio was so low, the commercial revaluation was done first.

Given the size of the Town, for approximately 9,700 parcels, and the time since the last revaluation, fourteen years, an in-house revaluation was not possible to make the market adjustments necessary. The Town hired KRT Appraisal to conduct both the commercial and residential revaluations. The scope of their work involved data collection, data entry, sales analysis, and notification of new valuations.

The role of the Town

The Assessing Office was an active participant in this revaluation. Our responsibilities included:

- Converting to a new CAMA software system
- Making the public aware of the revaluation through postcards, newspaper articles, information on the website and at the Town Hall
- Offering expert knowledge of the Town and answering questions that KRT Appraisal representatives had about particular properties
- Providing additional information to the contractor, such as building permits, new subdivisions, and April 1 status for new construction
- Developing the neighborhoods used for land valuation alongside KRT Appraisal by reviewing and grading neighborhoods based on location, appeal, and price range as shown by the sales data
- Reviewing data and valuations and making corrections where necessary
- Assisting with field work as necessary

Challenges and Solutions

Several challenges came up during this process. These challenges, as well as suggestions moving forward, are listed below.

1. *Difficulties in converting software*

Converting data proved an issue. A delay in the conversion to the Vision CAMA software system during the commercial revaluation led to delays in data entry and final valuations, a later commitment date, and delayed bills; furthermore, the conversion process should have involved someone who was familiar with both software systems involved in the conversion as there were several errors that created problems. Additionally, it was difficult to maintain two systems and did not give us the opportunity to understand our new software system. Additionally, it was difficult using two software systems that both had incomplete information.

Suggestion: Converting to a new software should not be necessary as Vision is capable of supporting municipalities much larger than Scarborough, but future software conversions should include someone who is familiar with both systems as well as extracting data to verify in the new software.

2. *Revaluation over two years*

The Town-wide revaluation split the commercial and residential pieces into two separate revaluations. This proved complicated and delays in the first year led to delays in the second year.

Suggestion: Moving forward, we suggest that revaluations be conducted at the same time. More time would have allowed for better review of the data and the proposed valuations. A revaluation being done over two years may have worked better had the commercial and residential pieces been done at the same time. Year one would include data collection and verification, and year two would include the development, review, and implementation of valuations.

3. *Reduced time for reviewing information*

Because of delays, data entry took longer than expected and reduced the time the Assessing Office had to review data and make corrections. Certain data was prioritized (current use programs, new and partial construction, multi-unit dwellings, lots with partial interest, wetland designations, etc.) while other data was assumed to be correct (fireplaces, outbuildings, basement finish, etc.).

Suggestion: A more thorough review of data could have prevented some of the minor adjustments we are making after commitment and may have increased the credibility in the process.

4. *Better communication to residents*

The Town should have communicated better with residents as far as what the revaluation process entailed and what they might expect. More emphasis was put on notifying property owners of inspections and not as much on what their assessment would look like. Part of this was because the changes were difficult to expect. A common assumption for a revaluation is that “a third of properties will increase, a third will decrease, and a third will stay the same;” however, the changes in the market over fourteen years meant that this was not the case for Scarborough, and may not be the case for revaluations in general.

Suggestion: A fourteen year delay in revaluations meant that it was difficult for both the Town and its residents to know what to expect from the revaluation, but more effort should have been put into educating the public on how assessing works and what sales showed in their particular areas. Workshops, Town meetings dedicated to going through the process, and examples from other communities may have worked so that the changes to valuations were not as surprising.

5. *Timing of revaluation*

The delay in conducting this revaluation was significant and the changes that property owners saw were unexpected and frustrating.

Suggestion: The Assessor recommends implementing the State mandate that properties are reviewed once every four years, with a quarter of the Town inspected every year to keep data current. Values would be updated in the fifth year. This would allow a manageable distribution of the work over time and more manageable changes to assessments for property owners. It would also allow the Town to maintain complete control by the in-house staff that knows the Town of Scarborough best.

Higgins

Map	Lot	2018 Assessment	KRT Proposed Value	2019 Assessment
U001	001	\$ 518,200	\$ 748,900	\$ 656,200
U001	002	\$ 405,700	\$ 621,400	\$ 535,600
U001	003	\$ 471,200	\$ 730,800	\$ 646,800
U001	004	\$ 400	\$ 5,800	\$ 3,400
U001	005	\$ 455,700	\$ 618,900	\$ 618,900
U001	006	\$ 946,600	\$ 1,390,600	\$ 1,204,200
U001	007	\$ 767,000	\$ 1,175,400	\$ 1,175,400
U001	008	\$ 502,300	\$ 1,043,800	\$ 1,043,800
U001	009	\$ 981,600	\$ 1,401,600	\$ 1,401,600
U001	010	\$ 881,600	\$ 1,280,800	\$ 1,130,600
U001	011	\$ 663,600	\$ 1,167,700	\$ 796,600
U001	012	\$ 992,700	\$ 1,467,700	\$ 1,273,900
U001	013	\$ 32,700	\$ 112,700	\$ 101,500
U001	014	\$ 505,700	\$ 686,500	\$ 594,400
U001	015	\$ 640,000	\$ 942,900	\$ 879,400
U001	016	\$ 641,200	\$ 824,100	\$ 760,600
U001	017	\$ 865,100	\$ 1,022,900	\$ 958,600
U001	018	\$ 706,300	\$ 794,300	\$ 725,200
U001	019	\$ 731,200	\$ 801,200	\$ 732,100
U001	020	\$ 536,600	\$ 812,600	\$ 754,700
U001	021	\$ 458,400	\$ 752,600	\$ 690,500
U001	022	\$ 556,900	\$ 788,200	\$ 735,300
U001	023	\$ 671,600	\$ 1,024,800	\$ 954,400
U001	024	\$ 923,700	\$ 1,500,300	\$ 1,373,400
U001	025	\$ 528,600	\$ 762,600	\$ 698,700
U001	026	\$ 406,100	\$ 514,800	\$ 477,100
U001	027	\$ 518,900	\$ 753,900	\$ 753,900
U001	028	\$ 532,900	\$ 762,600	\$ 699,100
U001	029	\$ 451,700	\$ 674,400	\$ 610,900
U001	030	\$ 505,000	\$ 689,300	\$ 625,800
U001	031	\$ 578,000	\$ 1,001,300	\$ 721,000
U001	032	\$ 613,300	\$ 798,800	\$ 682,200
U001	033	\$ 490,700	\$ 668,800	\$ 605,300
U001	034	\$ 534,300	\$ 787,800	\$ 724,300
U001	035	\$ 517,400	\$ 774,700	\$ 711,200
U001	036	\$ 557,700	\$ 1,046,900	\$ 920,000
U001	037	\$ 507,600	\$ 675,900	\$ 612,000
U001	038	\$ 496,500	\$ 732,900	\$ 663,300
U001	039	\$ 708,600	\$ 1,449,500	\$ 1,114,700
U001	040	\$ 630,200	\$ 858,300	\$ 788,500
U001	041	\$ 655,100	\$ 797,400	\$ 791,000
U001	042	\$ 534,200	\$ 772,700	\$ 709,200
U001	043	\$ 616,700	\$ 1,102,900	\$ 912,500
U001	044	\$ 585,400	\$ 830,500	\$ 767,000
U001	045	\$ 758,800	\$ 1,000,200	\$ 931,100

Map	Lot	2018 Assessment	KRT Proposed Value	2019 Assessment
U001	048	\$ 700	\$ 600	\$ 600
U001	049	\$ 1,400	\$ 1,200	\$ 1,100
U001	050	\$ 600	\$ 600	\$ 600
U001	051	\$ 763,800	\$ 1,105,600	\$ 1,039,300
U001	052	\$ 896,800	\$ 1,320,800	\$ 1,130,400
U001	053	\$ 562,500	\$ 891,800	\$ 819,600
U001	054	\$ 673,200	\$ 990,400	\$ 921,100
U001	055	\$ 650,100	\$ 904,300	\$ 834,500
U001	056	\$ 822,500	\$ 943,900	\$ 943,900
U001	057	\$ 618,200	\$ 941,600	\$ 719,500
U001	059	\$ 452,400	\$ 746,500	\$ 553,800
U001	060	\$ 547,700	\$ 814,500	\$ 737,500
U001	061	\$ 751,500	\$ 1,123,000	\$ 974,800
U001	062	\$ 956,700	\$ 1,395,200	\$ 1,039,300
U001	063	\$ 645,900	\$ 982,300	\$ 846,200
U001	064	\$ 725,600	\$ 1,103,800	\$ 1,007,900
U001	065	\$ 500,900	\$ 758,600	\$ 632,000
U001	066	\$ 720,300	\$ 896,500	\$ 851,300
U001	067	\$ 5,300	\$ 600	\$ 5,200
U001	068	\$ 7,700	\$ 1,200	\$ 1,100
U001	069	\$ 1,302,800	\$ 299,900	\$ 299,900
U001	070	\$ 10,900	\$ 72,900	\$ 65,600
U001	071	\$ 7,700	\$ 69,100	\$ 4,100
U001	072	\$ 5,500	\$ 63,900	\$ 3,800
U001	073	\$ 5,500	\$ 63,900	\$ 3,800
U001	074	\$ 7,000	\$ 67,200	\$ 60,500
U001	076	\$ 481,500	\$ 1,440,100	\$ 1,290,500
U001	077	\$ 426,900	\$ 1,293,100	\$ 1,166,200
U001	078	\$ 650,900	\$ 1,350,700	\$ 1,222,500
U001	079	\$ 653,200	\$ 1,385,300	\$ 1,258,400
U001	080	\$ 580,100	\$ 1,389,100	\$ 1,263,700
U001	081	\$ 672,500	\$ 1,396,800	\$ 1,248,000
U001	082	\$ 658,400	\$ 1,435,600	\$ 1,282,600
U001	083	\$ 794,700	\$ 1,519,500	\$ 1,392,600
U001	084	\$ 663,200	\$ 1,375,500	\$ 1,242,100
U001	086	\$ 634,600	\$ 1,625,800	\$ 1,489,600
U001	087	\$ 695,800	\$ 1,353,300	\$ 1,218,600
U001	088	\$ 554,800	\$ 737,400	\$ 731,000
U001	089	\$ 537,200	\$ 875,200	\$ 741,900
U001	090	\$ 488,100	\$ 772,500	\$ 667,700
U001	091	\$ 484,900	\$ 710,900	\$ 628,300
U001	092	\$ 403,200	\$ 707,800	\$ 515,500
U001	093	\$ 559,400	\$ 825,900	\$ 773,900
U001	094	\$ 1,011,900	\$ 1,527,200	\$ 1,203,500
U001	095	\$ 1,105,200	\$ 1,657,900	\$ 1,501,000

Higgins

Map	Lot	2018 Assessment	KRT Proposed Value	2019 Assessment
U001	097	\$ 939,100	\$ 1,460,100	\$ 1,324,800
U001	098	\$ 53,100	\$ 600	\$ 5,200
U001	099	\$ 597,500	\$ 1,015,500	\$ 831,100
U001	100	\$ 787,100	\$ 1,314,600	\$ 1,252,700
U001	101	\$ 556,200	\$ 937,700	\$ 804,400
U001	102	\$ 505,900	\$ 1,053,500	\$ 685,400
U001	103	\$ 829,900	\$ 1,480,900	\$ 1,306,000
U001	104	\$ 416,400	\$ 568,800	\$ 531,100
U001	105	\$ 322,300	\$ 401,900	\$ 369,200
U001	106	\$ 259,500	\$ 304,500	\$ 281,900
U001	107	\$ 548,100	\$ 778,900	\$ 731,800
U001	108	\$ 507,400	\$ 684,100	\$ 637,000
U001	109	\$ 610,200	\$ 907,100	\$ 770,100
U001	110	\$ 533,200	\$ 750,400	\$ 686,900
U001	111	\$ 859,600	\$ 934,300	\$ 863,700
U001	112	\$ 745,000	\$ 887,500	\$ 821,200
U001	113	\$ 607,000	\$ 891,100	\$ 827,600
U001	114	\$ 540,700	\$ 767,000	\$ 703,500
U001	115	\$ 748,400	\$ 895,100	\$ 827,400
U001	116	\$ 649,000	\$ 872,100	\$ 802,700
U001	117	\$ 539,500	\$ 769,400	\$ 677,300
U001	118	\$ 753,800	\$ 915,800	\$ 756,200
U001	119	\$ 313,000	\$ 401,100	\$ 363,400
U001	120	\$ 629,400	\$ 761,900	\$ 695,600
U001	121	\$ 655,800	\$ 820,200	\$ 755,500
U001	122	\$ 587,700	\$ 747,900	\$ 682,100
U001	123	\$ 678,900	\$ 968,500	\$ 896,600
U001	124	\$ 643,000	\$ 786,900	\$ 720,600
U001	125	\$ 507,100	\$ 691,800	\$ 628,300
U001	126	\$ 585,300	\$ 817,300	\$ 753,800
U001	127	\$ 514,200	\$ 798,800	\$ 671,900
U001	012A	\$ 979,700	\$ 1,377,600	\$ 966,100
U001	025A	\$ 406,000	\$ 634,700	\$ 571,200
U001	031A	\$ 698,800	\$ 1,125,200	\$ 1,030,200
U001	060A	\$ 586,600	\$ 827,400	\$ 573,400
U002	001	\$ 490,100	\$ 541,500	\$ 573,500
U002	002	\$ 716,000	\$ 696,100	\$ 719,200
U002	003	\$ 460,300	\$ 517,000	\$ 549,300
U002	004	\$ 258,600	\$ 258,600	\$ 258,600
U002	005	\$ 442,300	\$ 593,800	\$ 596,900
U002	006	\$ 475,300	\$ 517,500	\$ 517,500
U002	007	\$ 478,100	\$ 750,800	\$ 663,200
U002	008	\$ 772,400	\$ 1,009,300	\$ 828,900
U002	009	\$ 313,500	\$ 734,500	\$ 671,000
U002	010	\$ 498,800	\$ 891,900	\$ 823,500

Map	Lot	2018 Assessment	KRT Proposed Value	2019 Assessment
U002	011	\$ 667,200	\$ 1,009,900	\$ 974,700
U002	012	\$ 695,700	\$ 1,003,500	\$ 935,600
U002	013	\$ 400,600	\$ 742,700	\$ 679,200
U002	014	\$ 425,100	\$ 791,700	\$ 696,500
U002	015	\$ 418,300	\$ 785,000	\$ 721,500
U002	016	\$ 649,600	\$ 855,800	\$ 779,300
U002	017	\$ 577,200	\$ 889,600	\$ 794,200
U002	018	\$ 666,100	\$ 881,700	\$ 681,600
U002	019	\$ 511,700	\$ 786,700	\$ 694,600
U002	020	\$ 547,400	\$ 714,500	\$ 619,100
U002	021	\$ 691,500	\$ 924,900	\$ 819,100
U002	022	\$ 413,500	\$ 516,500	\$ 447,200
U002	023	\$ 551,800	\$ 763,700	\$ 697,900
U002	024	\$ 554,400	\$ 792,000	\$ 728,500
U002	025	\$ 653,000	\$ 916,000	\$ 852,500
U002	026	\$ 626,200	\$ 858,500	\$ 793,600
U002	027	\$ 552,600	\$ 783,800	\$ 715,900
U002	028	\$ 492,200	\$ 717,500	\$ 654,000
U002	029	\$ 796,000	\$ 1,026,200	\$ 917,200
U002	030	\$ 494,900	\$ 734,900	\$ 626,700
U002	031	\$ 595,700	\$ 1,000,700	\$ 746,800
U002	032	\$ 700,800	\$ 1,331,100	\$ 982,000
U002	033	\$ 410,000	\$ 623,200	\$ 574,200
U002	034	\$ 495,000	\$ 850,800	\$ 649,900
U002	035	\$ 725,900	\$ 1,002,700	\$ 863,500
U002	036	\$ 717,700	\$ 1,038,400	\$ 905,900
U002	037	\$ 500,400	\$ 675,700	\$ 612,200
U002	038	\$ 641,700	\$ 864,100	\$ 798,000
U002	039	\$ 1,033,900	\$ 1,295,400	\$ 1,190,700
U002	040	\$ 646,400	\$ 931,000	\$ 867,500
U002	041	\$ 736,000	\$ 807,700	\$ 738,600
U002	042	\$ 484,600	\$ 661,900	\$ 598,400
U002	043	\$ 579,000	\$ 792,100	\$ 697,700
U002	044	\$ 827,700	\$ 969,000	\$ 868,800
U002	045	\$ 541,600	\$ 810,800	\$ 747,300
U002	046	\$ 494,000	\$ 711,500	\$ 611,900
U002	047	\$ 496,800	\$ 748,200	\$ 638,600
U002	048	\$ 489,200	\$ 674,700	\$ 608,200
U002	049	\$ 581,200	\$ 887,000	\$ 815,900
U002	050	\$ 362,500	\$ 553,300	\$ 520,600
U002	051	\$ 397,100	\$ 520,800	\$ 472,000
U002	052	\$ 1,501,100	\$ 1,491,100	\$ 1,491,100
U002	053	\$ 827,800	\$ 1,463,900	\$ 1,109,100
U002	054	\$ 739,500	\$ 1,412,000	\$ 1,056,800
U002	055	\$ 831,000	\$ 1,289,400	\$ 924,200

Higgins

Map	Lot	2018 Assessment	KRT Proposed Value	2019 Assessment
U002	057	\$ 583,400	\$ 1,135,100	\$ 868,600
U002	058	\$ 464,200	\$ 761,300	\$ 713,500
U002	059	\$ 411,000	\$ 593,700	\$ 545,900
U002	060	\$ 564,100	\$ 871,400	\$ 735,600
U002	061	\$ 539,000	\$ 879,500	\$ 658,600
U002	062	\$ 535,600	\$ 744,300	\$ 680,800
U002	063	\$ 534,300	\$ 817,800	\$ 754,300
U002	064	\$ 733,500	\$ 1,013,100	\$ 949,600
U002	065	\$ 618,300	\$ 937,700	\$ 874,200
U002	066	\$ 524,000	\$ 740,400	\$ 675,100
U002	067	\$ 575,200	\$ 824,500	\$ 757,500
U002	068	\$ 559,500	\$ 807,300	\$ 715,600
U002	069	\$ 673,000	\$ 865,600	\$ 769,500
U002	070	\$ 697,100	\$ 933,300	\$ 867,000
U002	071	\$ 842,900	\$ 1,176,600	\$ 1,008,500
U002	072	\$ 502,100	\$ 799,100	\$ 600,400
U002	073	\$ 541,900	\$ 788,900	\$ 696,800
U002	074	\$ 536,000	\$ 868,700	\$ 635,700
U002	075	\$ 527,900	\$ 877,100	\$ 713,500
U002	076	\$ 501,900	\$ 860,700	\$ 641,700
U002	077	\$ 743,300	\$ 1,319,700	\$ 915,800
U002	078	\$ 567,900	\$ 1,153,800	\$ 793,100
U002	079	\$ 1,100,200	\$ 1,573,000	\$ 1,134,100
U002	080	\$ 1,564,600	\$ 2,048,500	\$ 1,622,000
U002	081	\$ 588,600	\$ 1,386,500	\$ 1,033,100
U002	082	\$ 615,200	\$ 807,900	\$ 744,000
U002	083	\$ 515,800	\$ 748,200	\$ 684,700
U002	084	\$ 516,000	\$ 713,000	\$ 649,100
U002	085	\$ 585,800	\$ 774,800	\$ 774,800
U002	086	\$ 536,600	\$ 703,600	\$ 703,600
U002	087	\$ 631,000	\$ 891,200	\$ 827,700
U002	088	\$ 588,100	\$ 729,700	\$ 666,200
U002	089	\$ 521,300	\$ 770,800	\$ 697,400
U002	090	\$ 612,500	\$ 851,300	\$ 760,200
U002	091	\$ 524,900	\$ 765,100	\$ 765,100
U002	092	\$ 602,100	\$ 857,000	\$ 782,300
U002	093	\$ 511,400	\$ 734,800	\$ 669,800
U002	094	\$ 554,200	\$ 787,700	\$ 686,100
U002	095	\$ 537,800	\$ 799,200	\$ 709,100
U002	096	\$ 530,900	\$ 762,900	\$ 699,400
U002	097	\$ 614,800	\$ 932,600	\$ 805,700
U002	098	\$ 570,700	\$ 901,100	\$ 774,200
U002	099	\$ 1,017,400	\$ 1,505,100	\$ 1,234,800
U002	101	\$ 1,531,700	\$ 1,531,700	\$ 1,531,700
U002	102	\$ 716,100	\$ 1,306,500	\$ 954,100

Map	Lot	2018 Assessment	KRT Proposed Value	2019 Assessment
U002	103	\$ 873,400	\$ 1,430,400	\$ 1,074,400
U002	104	\$ 646,800	\$ 1,213,400	\$ 845,300
U002	105	\$ 584,300	\$ 1,145,100	\$ 839,800
U002	106	\$ 495,500	\$ 890,200	\$ 658,900
U002	107	\$ 372,300	\$ 683,600	\$ 543,600
U002	108	\$ 405,600	\$ 589,200	\$ 517,500
U002	109	\$ 554,200	\$ 879,300	\$ 723,800
U002	110	\$ 532,700	\$ 1,103,500	\$ 758,200
U002	111	\$ 518,000	\$ 847,100	\$ 677,300
U002	112	\$ 539,300	\$ 869,800	\$ 714,300
U002	113	\$ 593,800	\$ 950,900	\$ 795,400
U002	114	\$ 542,500	\$ 865,800	\$ 646,100
U002	115	\$ 653,800	\$ 879,500	\$ 786,100
U002	116	\$ 565,000	\$ 789,800	\$ 720,500
U002	117	\$ 326,100	\$ 621,600	\$ 310,800
U002	118	\$ 565,700	\$ 799,400	\$ 735,900
U002	119	\$ 568,700	\$ 815,400	\$ 751,900
U002	120	\$ 576,400	\$ 844,500	\$ 781,000
U002	121	\$ 535,300	\$ 762,100	\$ 698,600
U002	122	\$ 634,600	\$ 870,500	\$ 805,200
U002	123	\$ 526,700	\$ 787,800	\$ 724,300
U002	125	\$ 1,400	\$ 69,100	\$ 4,100
U002	126	\$ 2,500	\$ 72,400	\$ 4,200
U002	128	\$ 800	\$ 64,900	\$ 3,800
U002	129	\$ 800	\$ 64,400	\$ 3,800
U002	131	\$ 500	\$ 57,900	\$ 3,400
U002	132	\$ 400	\$ 47,800	\$ 2,800
U002	133	\$ 400	\$ 47,800	\$ 2,800
U002	134	\$ 300	\$ 37,700	\$ 2,200
U002	135	\$ 800	\$ 64,900	\$ 3,800
U002	136	\$ 400	\$ 42,800	\$ 2,500
U002	137	\$ 100	\$ 22,600	\$ 20,300
U002	138	\$ 1,080,100	\$ 1,489,300	\$ 1,489,300
U002	139	\$ 734,000	\$ 1,129,500	\$ 1,034,300
U002	140	\$ 730,900	\$ 1,366,500	\$ 1,245,900
U002	141	\$ 1,041,500	\$ 1,686,500	\$ 1,558,800
U002	142	\$ 682,700	\$ 1,371,600	\$ 1,244,100
U002	143	\$ 753,700	\$ 1,438,900	\$ 1,216,200
U002	144	\$ 699,000	\$ 1,352,100	\$ 1,155,400
U002	145	\$ 899,800	\$ 1,530,600	\$ 1,407,300
U002	146	\$ 1,045,400	\$ 1,548,100	\$ 1,422,200
U002	147	\$ 563,300	\$ 930,900	\$ 797,600
U002	148	\$ 848,000	\$ 1,025,700	\$ 889,400
U002	149	\$ 624,800	\$ 1,059,400	\$ 820,400
U002	150	\$ 634,800	\$ 1,063,100	\$ 886,800

Higgins

Map	Lot	2018 Assessment	KRT Proposed Value	2019 Assessment
U002	151	\$ 426,800	\$ 657,300	\$ 561,600
U002	152	\$ 336,700	\$ 402,000	\$ 369,300
U002	153	\$ 589,800	\$ 897,400	\$ 723,000
U002	154	\$ 679,900	\$ 898,100	\$ 826,200
U002	155	\$ 904,100	\$ 1,154,500	\$ 1,080,100
U002	156	\$ 664,700	\$ 985,800	\$ 886,600
U002	157	\$ 820,300	\$ 1,039,000	\$ 963,500
U002	158	\$ 639,900	\$ 1,815,100	\$ 1,727,300
U002	160	\$ 796,500	\$ 888,400	\$ 813,600
U002	161	\$ 28,500	\$ 28,300	\$ 25,600
U002	162	\$ 487,000	\$ 768,100	\$ 689,100
U002	163	\$ 425,600	\$ 1,020,000	\$ 899,600
U002	164	\$ 563,400	\$ 958,600	\$ 835,100
U002	166	\$ 723,500	\$ 1,237,900	\$ 1,168,400
U002	167	\$ 978,500	\$ 1,118,800	\$ 1,048,000
U002	168	\$ 487,700	\$ 819,000	\$ 757,700
U002	169	\$ 430,800	\$ 703,900	\$ 659,200
U002	170	\$ 250,300	\$ 312,100	\$ 312,100
U002	171	\$ 1,674,900	\$ 1,670,800	\$ 1,670,800
U002	172	\$ 389,400	\$ 488,100	\$ 488,100
U002	174	\$ 498,600	\$ 529,700	\$ 529,700
U002	175	\$ 581,400	\$ 613,100	\$ 613,100
U002	176	\$ 619,100	\$ 650,600	\$ 683,700
U002	179	\$ 483,300	\$ 538,400	\$ 570,400
U002	180	\$ 393,600	\$ 969,300	\$ 1,002,500
U002	181	\$ 457,600	\$ 627,900	\$ 627,900
U002	001A	\$ 676,100	\$ 531,100	\$ 586,900
U002	001B	\$ 544,300	\$ 654,700	\$ 654,700
U002	005A	\$ 238,300	\$ 291,800	\$ 288,600
U002	005B	\$ 250,300	\$ 635,800	\$ 604,000
U002	025A	\$ 503,000	\$ 730,700	\$ 646,500
U002	082A	\$ 702,900	\$ 1,052,600	\$ 972,600
U002	116A	\$ 327,700	\$ 492,400	\$ 430,200
U002	116B	\$ 302,100	\$ 448,800	\$ 442,200
U002	116C	\$ 333,900	\$ 521,200	\$ 478,400
U002	125A	\$ 922,400	\$ 1,411,200	\$ 1,316,000
U002	125B	\$ 741,600	\$ 1,150,100	\$ 1,054,900
U002	125C	\$ 703,800	\$ 1,256,100	\$ 1,135,500
U002	138A	\$ 651,200	\$ 893,600	\$ 893,600
U002	160A	\$ 669,800	\$ 888,300	\$ 820,000
U002	160B	\$ 676,300	\$ 968,400	\$ 896,700
U002	160C	\$ 719,200	\$ 1,061,600	\$ 994,300
U002	173A	\$ 261,200	\$ 330,800	\$ 330,800
U002	173B	\$ 643,900	\$ 816,000	\$ 816,000
U002	173C	\$ 495,100	\$ 540,700	\$ 540,700

Map	Lot	2018 Assessment	KRT Proposed Value	2019 Assessment
U002	173D	\$ 241,700	\$ 320,700	\$ 320,700
U002	173E	\$ 685,600	\$ 851,600	\$ 851,600
U002	173F	\$ 644,700	\$ 734,200	\$ 734,200
U002	173G	\$ 726,800	\$ 860,200	\$ 860,200
U002	173H	\$ 667,600	\$ 936,400	\$ 915,600
U002	173I	\$ 516,600	\$ 582,700	\$ 582,700
U002	173J	\$ 551,100	\$ 609,900	\$ 609,900
U002	173K	\$ 498,800	\$ 611,900	\$ 611,900
U002	173L	\$ 498,800	\$ 621,100	\$ 621,100
U002	173M	\$ 725,300	\$ 956,900	\$ 956,900
U002	173N	\$ 444,900	\$ 581,700	\$ 581,700
U002	173P	\$ 444,900	\$ 584,500	\$ 578,300
U002	173Q	\$ 641,200	\$ 764,800	\$ 799,800
U002	173R	\$ 625,100	\$ 773,600	\$ 773,600
U002	173S	\$ 601,000	\$ 804,100	\$ 810,400
U002	176A	\$ 656,000	\$ 586,900	\$ 643,100

Average adjustment from pr -8.74%
Median adjustment from prc -8.70%

Average adjustment from 20 110.75%
Median adjustment from 20: 30.67%

Hillcrest

Map	Lot	2018 Assessment	KRT Proposed Value	2019 Assessment
T001	024	\$ 34,100	\$ 60,800	\$ 47,300
T001	060	\$ 74,000	\$ 88,500	\$ 73,500
T001	061	\$ 16,600	\$ 30,000	\$ 24,900
T001	067	\$ 18,900	\$ 36,700	\$ 30,100
T001	069	\$ 17,400	\$ 24,400	\$ 20,400
T001	086	\$ 9,900	\$ 19,800	\$ 16,400
T001	092	\$ -	\$ 64,600	\$ 46,700
T001	093	\$ 7,300	\$ 11,300	\$ 9,400
T001	098	\$ 20,900	\$ 34,100	\$ 28,300
T001	101	\$ 103,100	\$ 144,300	\$ 117,800
T001	103	\$ 77,600	\$ 86,400	\$ 71,700
T001	106	\$ 19,900	\$ 32,900	\$ 28,700
T001	174	\$ 85,900	\$ 111,600	\$ 92,600
T001	176	\$ -	\$ 167,000	\$ 120,900
T001	177	\$ 20,400	\$ 35,000	\$ 29,100
T001	184	\$ 21,400	\$ 28,600	\$ 23,700
T001	187	\$ 19,900	\$ 28,800	\$ 23,900
T001	188	\$ 30,200	\$ 49,700	\$ 41,300
T001	190	\$ 30,700	\$ 61,600	\$ 45,000
T001	192	\$ 31,500	\$ 46,600	\$ 38,700
T001	193	\$ 16,600	\$ 188,100	\$ 136,400
T001	195	\$ 69,900	\$ 104,300	\$ 88,100
T001	197	\$ 33,900	\$ 69,200	\$ 57,400
T001	198	\$ 77,800	\$ 135,200	\$ 97,800
T001	202	\$ 34,900	\$ 70,400	\$ 58,400
T001	203	\$ 21,400	\$ 33,700	\$ 28,000
T001	205	\$ 77,500	\$ 139,400	\$ 100,800
T001	208	\$ 100,300	\$ 198,300	\$ 126,800
T001	210	\$ 94,500	\$ 126,900	\$ 105,300
T001	212	\$ 78,500	\$ 107,200	\$ 89,000
T001	214	\$ 80,500	\$ 107,400	\$ 89,100
T001	216	\$ 17,400	\$ 20,300	\$ 16,800
T001	222	\$ 80,800	\$ 139,400	\$ 100,800
T001	229	\$ -	\$ 181,400	\$ 129,000
T001	231	\$ 32,700	\$ 57,300	\$ 47,600
T001	239	\$ 24,500	\$ 33,700	\$ 28,000
T001	243	\$ -	\$ 155,200	\$ 112,100
T001	245	\$ 19,900	\$ 29,000	\$ 24,100
T001	065	\$ 63,600	\$ 82,000	\$ 68,100
T001	200	\$ 74,700	\$ 86,900	\$ 72,500
T001	215	\$ 83,900	\$ 119,400	\$ 99,100
T001	194	\$ 36,600	\$ 74,000	\$ 61,400
T001	227	\$ 97,100	\$ 185,600	\$ 134,400
T001	228	\$ 95,700	\$ 132,300	\$ 109,800
T001	230	\$ 24,700	\$ 47,100	\$ 39,100
T001	232	\$ 94,200	\$ 137,800	\$ 99,600

Map	Lot	2018 Assessment	KRT Proposed Value	2019 Assessment
T001	235	\$ 114,100	\$ 128,300	\$ 106,500
T001	236	\$ 83,900	\$ 87,600	\$ 72,700
T001	237	\$ 19,900	\$ 32,200	\$ 26,700
T001	238	\$ 81,000	\$ 118,100	\$ 98,000
T001	240	\$ 76,400	\$ 107,200	\$ 89,000
T001	244	\$ 27,000	\$ 40,600	\$ 33,700
T001	008	\$ 76,900	\$ 89,000	\$ 72,000
T001	011	\$ 85,000	\$ 93,600	\$ 77,700
T001	063	\$ 9,700	\$ 28,300	\$ 23,500
T001	096	\$ 67,000	\$ 101,600	\$ 84,300
T001	204	\$ 82,100	\$ 118,500	\$ 98,400
T001	012	\$ 74,700	\$ 92,100	\$ 76,400
T001	199	\$ 26,700	\$ 42,900	\$ 35,600
T001	030	\$ 28,800	\$ 47,800	\$ 43,400
T001	220	\$ 87,800	\$ 109,000	\$ 90,500
T001	090	\$ 12,400	\$ 39,600	\$ 32,900
T001	097	\$ 68,400	\$ 115,600	\$ 95,900
T001	047	\$ 19,100	\$ 38,100	\$ 31,600
T001	087	\$ 22,800	\$ 37,800	\$ 31,400
T001	078	\$ 15,600	\$ 34,900	\$ 29,000
T001	173	\$ 82,100	\$ 108,200	\$ 89,800
T001	170	\$ 30,000	\$ 51,900	\$ 43,100
T001	079	\$ 68,600	\$ 111,500	\$ 94,400
T001	105	\$ 74,700	\$ 98,000	\$ 80,600
T001	054	\$ 80,000	\$ 133,900	\$ 96,800
T001	082	\$ 13,200	\$ 30,500	\$ 25,300
T001	052	\$ 77,600	\$ 132,300	\$ 95,500
T001	209	\$ 100,100	\$ 192,700	\$ 123,500
T001	241	\$ 96,100	\$ 167,700	\$ 118,400
T001	042	\$ 19,900	\$ 30,200	\$ 25,600
T001	083	\$ 66,700	\$ 118,000	\$ 85,200
T001	185	\$ 66,100	\$ 92,600	\$ 76,900
T001	246	\$ 70,200	\$ 61,800	\$ 51,300
T001	021	\$ 53,700	\$ 82,000	\$ 68,000
T001	057	\$ 66,100	\$ 96,400	\$ 80,300
T001	073	\$ 67,300	\$ 91,000	\$ 75,500
T001	242	\$ 79,700	\$ 125,000	\$ 103,800
T001	066	\$ 16,500	\$ 31,000	\$ 25,700
T001	076	\$ 84,000	\$ 97,600	\$ 81,000
T001	211	\$ 90,600	\$ 115,900	\$ 96,200
T001	234	\$ 19,600	\$ 36,800	\$ 30,500
T001	044	\$ 29,900	\$ 52,700	\$ 38,100
T001	224	\$ 26,700	\$ 44,300	\$ 36,800
T001	049	\$ 6,900	\$ 34,900	\$ 29,000
T001	074	\$ 76,700	\$ 111,700	\$ 92,700
T001	095	\$ 17,200	\$ 57,700	\$ 47,900

Hillcrest

Map	Lot	2018 Assessment	KRT Proposed Value	2019 Assessment
T001	196	\$ 85,300	\$ 109,600	\$ 91,000
T001	070	\$ 65,400	\$ 85,500	\$ 71,200
T001	055	\$ 80,400	\$ 137,300	\$ 99,300
T001	207	\$ 87,000	\$ 173,000	\$ 111,000
T001	191	\$ 51,100	\$ 47,800	\$ 39,700
T001	213	\$ 17,100	\$ 27,300	\$ 31,000
T001	206	\$ 25,000	\$ 37,100	\$ 30,800
T001	226	\$ 64,300	\$ 111,100	\$ 92,200
T001	189	\$ 32,300	\$ 49,400	\$ 41,000
T001	247	\$ 74,700	\$ 91,600	\$ 76,000
T001	102	\$ 78,500	\$ 111,600	\$ 92,600
T001	171	\$ 66,700	\$ 99,700	\$ 82,800
T001	186	\$ 73,900	\$ 97,600	\$ 81,000
T001	201	\$ 83,900	\$ 93,500	\$ 77,600
T001	075	\$ 22,800	\$ 43,700	\$ 36,300
T001	003	\$ 74,700	\$ 84,300	\$ 70,000
T001	006	\$ 74,700	\$ 108,500	\$ 78,500
T001	007	\$ 74,700	\$ 92,300	\$ 77,800
T001	053	\$ 16,900	\$ 35,000	\$ 29,100
T001	056	\$ 12,300	\$ 37,900	\$ 31,500
T001	059	\$ 22,000	\$ 37,800	\$ 31,400
T001	071	\$ 19,000	\$ 46,400	\$ 38,500
T001	233	\$ 88,800	\$ 138,700	\$ 85,700
T001	034	\$ 75,900	\$ 101,100	\$ 83,900
T001	080	\$ 84,500	\$ 117,300	\$ 97,400
T001	091	\$ 22,100	\$ 44,900	\$ 37,300
T001	218	\$ 30,600	\$ 117,200	\$ 97,300
T001	094	\$ 69,500	\$ 105,400	\$ 87,500
T001	068	\$ 13,200	\$ 45,600	\$ 37,800
T001	028	\$ 18,200	\$ 50,200	\$ 41,700
T001	072	\$ 34,000	\$ 71,800	\$ 60,500
T001	077	\$ 22,300	\$ 48,600	\$ 40,300
T001	085	\$ 77,000	\$ 126,100	\$ 93,100
T001	175	\$ 98,500	\$ 140,100	\$ 116,300
T001	183	\$ 90,200	\$ 169,200	\$ 107,100
T001	248	\$ 93,700	\$ 134,200	\$ 111,400
T004	119	\$ 106,400	\$ 231,100	\$ 148,000
T004	126	\$ 108,100	\$ 242,400	\$ 155,500
T004	106	\$ 119,400	\$ 289,100	\$ 182,800
T004	116	\$ 105,500	\$ 235,600	\$ 150,400
T004	101	\$ 107,900	\$ 229,900	\$ 157,500
T004	128	\$ 121,800	\$ 237,600	\$ 152,400
T004	125	\$ 108,800	\$ 237,400	\$ 152,000
T004	121	\$ 116,700	\$ 257,500	\$ 173,400
T004	120	\$ 110,200	\$ 257,400	\$ 161,700
T004	103	\$ 118,000	\$ 263,900	\$ 168,700

Map	Lot	2018 Assessment	KRT Proposed Value	2019 Assessment
T004	123	\$ 116,200	\$ 256,700	\$ 164,500
T004	127	\$ 110,400	\$ 240,500	\$ 164,700
T004	124	\$ 126,700	\$ 270,500	\$ 186,300
T004	129	\$ 108,400	\$ 237,900	\$ 152,400
T004	014	\$ 74,500	\$ 130,300	\$ 92,900
T004	015	\$ 100,100	\$ 177,400	\$ 128,500
T004	003	\$ 107,500	\$ 190,600	\$ 137,500
T004	004	\$ 77,500	\$ 138,700	\$ 100,200
T004	005	\$ 92,900	\$ 159,600	\$ 115,600
T004	036	\$ 108,400	\$ 190,800	\$ 135,600
T004	007	\$ 110,800	\$ 180,700	\$ 130,500
T004	009	\$ 103,100	\$ 192,500	\$ 131,400
T004	010	\$ 104,900	\$ 179,700	\$ 129,600
T004	011	\$ 111,500	\$ 191,500	\$ 138,300
T004	012	\$ 110,200	\$ 208,400	\$ 150,100
T004	013	\$ 98,100	\$ 178,500	\$ 127,900
T004	016	\$ 110,500	\$ 198,100	\$ 143,300
T004	077	\$ 96,300	\$ 204,100	\$ 136,400
T004	032	\$ 100,100	\$ 184,500	\$ 133,200
T004	033	\$ 108,000	\$ 194,800	\$ 140,800
T004	072	\$ 102,300	\$ 177,500	\$ 128,300
T004	114	\$ 116,800	\$ 267,400	\$ 181,300
T004	102	\$ 106,000	\$ 233,500	\$ 150,000
T004	122	\$ 119,200	\$ 260,000	\$ 180,900
T004	038	\$ 89,900	\$ 144,900	\$ 104,700
T004	001	\$ 107,200	\$ 197,500	\$ 143,300
T004	002	\$ 106,500	\$ 199,400	\$ 144,000
T004	006	\$ 92,000	\$ 177,300	\$ 128,200
T004	017	\$ 103,700	\$ 190,100	\$ 137,500
T004	018	\$ 101,000	\$ 188,100	\$ 131,000
T004	082	\$ 116,900	\$ 193,300	\$ 139,900
T004	037	\$ 91,700	\$ 157,600	\$ 113,800
T004	068	\$ 116,400	\$ 194,700	\$ 141,300
T004	075	\$ 112,600	\$ 221,500	\$ 160,300
T004	031	\$ 101,800	\$ 169,400	\$ 122,400
T004	034	\$ 90,400	\$ 155,300	\$ 112,100
T004	035	\$ 112,600	\$ 204,600	\$ 147,800
T004	081	\$ 103,200	\$ 185,800	\$ 134,500
T004	080	\$ 101,900	\$ 198,200	\$ 143,300
T004	079	\$ 112,200	\$ 231,800	\$ 167,400
T004	074	\$ 117,600	\$ 236,800	\$ 171,300
T004	073	\$ 84,400	\$ 150,200	\$ 108,600
T004	071	\$ 102,400	\$ 189,300	\$ 137,000
T004	070	\$ 82,900	\$ 146,700	\$ 106,100
T004	062	\$ 102,400	\$ 185,800	\$ 134,500
T004	078	\$ 104,800	\$ 204,600	\$ 148,100

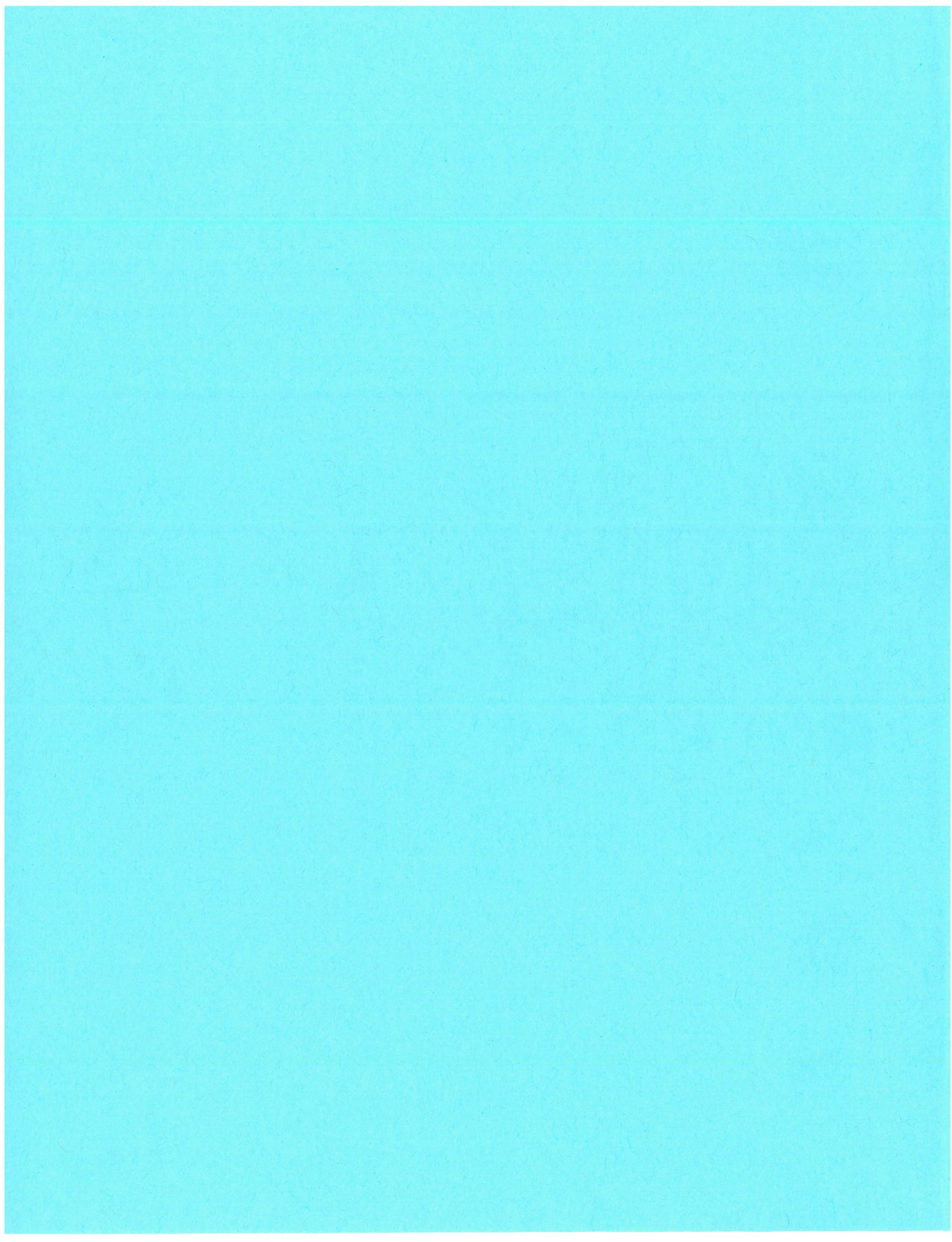
Hillcrest

Map	Lot	2018 Assessment	KRT Proposed Value	2019 Assessment
T004	066	\$ 110,800	\$ 197,900	\$ 143,200
T004	064	\$ 111,600	\$ 200,100	\$ 143,200
T004	063	\$ 116,200	\$ 211,200	\$ 152,800
T004	029	\$ 125,500	\$ 235,800	\$ 180,000
T004	027	\$ 120,400	\$ 215,200	\$ 155,700
T004	051	\$ 97,600	\$ 174,200	\$ 125,800
T004	023	\$ 89,200	\$ 152,900	\$ 110,600
T004	024	\$ 120,800	\$ 216,500	\$ 167,400
T004	025	\$ 105,600	\$ 182,000	\$ 131,600
T004	030	\$ 103,500	\$ 191,600	\$ 134,000
T004	067	\$ 115,500	\$ 216,500	\$ 156,700
T004	065	\$ 102,900	\$ 205,500	\$ 148,400
T004	060	\$ 86,800	\$ 155,300	\$ 112,200
T004	020	\$ 120,500	\$ 223,100	\$ 173,800
T004	019	\$ 116,700	\$ 220,600	\$ 169,200
T004	021	\$ 120,100	\$ 232,200	\$ 167,700
T004	039	\$ 117,900	\$ 227,300	\$ 178,000
T004	028	\$ 103,400	\$ 204,900	\$ 148,200
T004	052	\$ 121,800	\$ 212,100	\$ 153,600
T004	047	\$ 105,000	\$ 225,500	\$ 144,400
T004	054	\$ 145,000	\$ 271,100	\$ 174,300
T004	044	\$ 142,000	\$ 158,600	\$ 189,000
T004	022	\$ 117,500	\$ 213,900	\$ 165,700
T004	041	\$ 117,600	\$ 257,900	\$ 176,200
T004	040	\$ 104,100	\$ 217,100	\$ 148,700
T004	050	\$ 124,400	\$ 260,700	\$ 166,700
T004	057	\$ 117,800	\$ 263,100	\$ 168,400
T004	055	\$ 98,800	\$ 205,000	\$ 131,500
T004	056	\$ 114,700	\$ 248,200	\$ 170,600
T004	042	\$ 100,400	\$ 211,600	\$ 147,400
T004	043	\$ 115,300	\$ 252,000	\$ 160,800
T004	048	\$ 114,700	\$ 252,800	\$ 161,900
T004	049	\$ 114,700	\$ 235,500	\$ 156,300
T004	058	\$ 121,200	\$ 261,600	\$ 167,200
T004	059	\$ 105,800	\$ 246,800	\$ 155,700
T004	104	\$ 107,300	\$ 225,400	\$ 154,300
T004	105	\$ 101,300	\$ 220,400	\$ 140,800
T004	089	\$ 93,000	\$ 204,300	\$ 131,000
T004	090	\$ 100,200	\$ 221,000	\$ 151,300
T004	092	\$ 108,100	\$ 258,200	\$ 165,100
T004	093	\$ 115,600	\$ 261,300	\$ 180,100
T004	094	\$ 103,900	\$ 227,300	\$ 155,200
T004	095	\$ 114,500	\$ 249,200	\$ 159,900
T004	096	\$ 105,100	\$ 240,200	\$ 164,300
T004	097	\$ 104,200	\$ 229,800	\$ 156,700
T004	098	\$ 122,300	\$ 269,000	\$ 185,200

Map	Lot	2018 Assessment	KRT Proposed Value	2019 Assessment
T004	099	\$ 113,400	\$ 257,100	\$ 164,800
T004	100	\$ 104,100	\$ 231,100	\$ 157,500
T004	108	\$ 119,700	\$ 298,500	\$ 193,900
T004	110	\$ 112,300	\$ 255,300	\$ 163,700
T004	112	\$ 110,900	\$ 270,900	\$ 174,000
T004	115	\$ 103,300	\$ 227,000	\$ 155,100
T004	117	\$ 106,700	\$ 239,800	\$ 167,500
T004	118	\$ 120,200	\$ 274,100	\$ 188,000
T004	174	\$ 117,400	\$ 287,900	\$ 183,300
T004	175	\$ 117,700	\$ 265,800	\$ 184,000
T004	152	\$ 110,600	\$ 242,900	\$ 155,300
T004	133	\$ 121,600	\$ 270,600	\$ 173,000
T004	153	\$ 111,200	\$ 245,700	\$ 168,200
T004	163	\$ 125,100	\$ 271,300	\$ 187,300
T004	087	\$ 122,200	\$ 267,500	\$ 187,200
T004	107	\$ 98,500	\$ 213,300	\$ 136,900
T004	137	\$ 128,200	\$ 281,900	\$ 180,800
T004	113	\$ 106,400	\$ 229,600	\$ 156,800
T004	084	\$ 95,400	\$ 216,600	\$ 138,500
T004	085	\$ 120,600	\$ 286,200	\$ 183,500
T004	086	\$ 124,200	\$ 297,200	\$ 190,500
T004	171	\$ 117,600	\$ 260,500	\$ 167,100
T004	172	\$ 100,400	\$ 233,900	\$ 148,300
T004	136	\$ 126,500	\$ 298,300	\$ 191,200
T004	131	\$ 116,300	\$ 260,100	\$ 166,800
T004	161	\$ 122,500	\$ 264,800	\$ 170,200
T004	111	\$ 121,800	\$ 261,200	\$ 180,100
T004	091	\$ 114,400	\$ 281,800	\$ 178,500
T004	141	\$ 122,300	\$ 253,100	\$ 174,000
T004	135	\$ 120,600	\$ 270,300	\$ 173,400
T004	088	\$ 105,300	\$ 233,400	\$ 159,400
T004	134	\$ 98,500	\$ 211,400	\$ 135,300
T004	140	\$ 123,900	\$ 283,000	\$ 193,600
T004	162	\$ 118,100	\$ 264,100	\$ 183,400
T004	173	\$ 127,800	\$ 300,200	\$ 192,500
T004	109	\$ 98,000	\$ 220,500	\$ 150,800
T004	145	\$ -	\$ 266,500	\$ 170,900
T004	146	\$ -	\$ 267,300	\$ 184,300
T004	147	\$ -	\$ 273,100	\$ 174,600
T004	148	\$ -	\$ 279,900	\$ 178,900
T004	138	\$ -	\$ 226,000	\$ 145,000
T004	149	\$ -	\$ 275,800	\$ 176,000
T004	139	\$ -	\$ 304,800	\$ 195,400
T004	150	\$ -	\$ 250,500	\$ 169,000
T004	151	\$ -	\$ 234,300	\$ 150,200
T004	154	\$ -	\$ 240,300	\$ 163,100

Hillcrest

Map	Lot	2018 Assessment	KRT Proposed Value	2019 Assessment
T004	155	\$ -	\$ 258,200	\$ 165,600
T004	156	\$ -	\$ 244,200	\$ 156,600
T004	157	\$ -	\$ 279,600	\$ 179,300
T004	158	\$ -	\$ 263,700	\$ 168,600
T004	168	\$ -	\$ 227,100	\$ 145,300
T004	159	\$ -	\$ 265,500	\$ 170,000
T004	169	\$ -	\$ 228,300	\$ 146,000
T004	160	\$ -	\$ 269,500	\$ 172,600
T004	170	\$ -	\$ 225,900	\$ 144,900



Prouts Neck

Map	Lot	2018 Assessment	KRT Proposed Value	2019 Assessment
U017	001	\$ 670,700	\$ 810,200	\$ 810,200
U017	002	\$ 830,800	\$ 864,500	\$ 864,500
U017	003	\$ 888,900	\$ 990,300	\$ 990,300
U017	004	\$ 1,186,600	\$ 1,064,700	\$ 1,064,700
U017	005	\$ 909,200	\$ 856,600	\$ 856,600
U017	006	\$ 1,044,600	\$ 1,049,800	\$ 1,049,800
U017	007	\$ 1,070,400	\$ 720,100	\$ 720,100
U017	008	\$ 891,000	\$ 846,100	\$ 846,100
U017	009	\$ 759,400	\$ 882,400	\$ 875,100
U017	010	\$ 858,500	\$ 1,149,900	\$ 1,149,900
U017	011	\$ 892,300	\$ 705,500	\$ 705,500
U017	012	\$ 765,700	\$ 699,200	\$ 699,200
U017	014	\$ 2,287,500	\$ 2,100,300	\$ 2,100,300
U017	015	\$ 3,509,500	\$ 2,890,100	\$ 2,890,100
U017	016	\$ 3,415,500	\$ 2,716,400	\$ 2,722,900
U017	017	\$ 2,726,700	\$ 2,124,700	\$ 2,124,700
U017	018	\$ 1,061,000	\$ 1,253,000	\$ 1,253,000
U017	019	\$ 954,500	\$ 1,014,700	\$ 1,014,700
U017	020	\$ 727,600	\$ 804,400	\$ 804,400
U017	021	\$ 871,600	\$ 939,300	\$ 939,300
U017	022	\$ 794,800	\$ 1,010,200	\$ 1,010,200
U017	023	\$ 739,900	\$ 665,000	\$ 665,000
U017	025	\$ 848,600	\$ 802,500	\$ 802,500
U017	026	\$ 848,200	\$ 811,900	\$ 811,900
U017	027	\$ 640,600	\$ 642,600	\$ 642,600
U017	028	\$ 685,900	\$ 811,400	\$ 811,400
U017	029	\$ 848,200	\$ 932,900	\$ 932,900
U017	030	\$ 3,077,700	\$ 2,292,500	\$ 2,292,500
U017	031	\$ 690,800	\$ 951,300	\$ 951,300
U017	032	\$ 676,800	\$ 804,000	\$ 804,000
U017	033	\$ 968,200	\$ 970,800	\$ 970,800
U017	035	\$ 661,700	\$ 751,600	\$ 751,600
U017	036	\$ 606,200	\$ 690,400	\$ 690,400
U017	037	\$ 875,700	\$ 855,400	\$ 855,400
U017	039	\$ 999,100	\$ 991,900	\$ 991,900
U017	040	\$ 688,100	\$ 773,600	\$ 768,200
U017	041	\$ 606,400	\$ 676,000	\$ 676,000
U017	042	\$ 612,600	\$ 699,400	\$ 699,400
U017	043	\$ 671,400	\$ 788,300	\$ 788,300
U017	044	\$ 633,100	\$ 718,300	\$ 718,300
U017	045	\$ 573,300	\$ 602,400	\$ 602,400
U017	046	\$ 507,500	\$ 520,600	\$ 480,400
U017	047	\$ 2,786,900	\$ 2,118,400	\$ 2,118,400
U017	048	\$ 879,200	\$ 1,141,000	\$ 1,136,700
U017	049	\$ 577,300	\$ 617,500	\$ 617,500

Map	Lot	2018 Assessment	KRT Proposed Value	2019 Assessment
U017	050	\$ 820,000	\$ 943,900	\$ 943,900
U017	051	\$ 742,300	\$ 736,300	\$ 736,300
U017	052	\$ 1,184,100	\$ 1,058,300	\$ 1,058,300
U017	053	\$ 777,200	\$ 764,300	\$ 764,300
U017	054	\$ 721,100	\$ 925,500	\$ 925,500
U017	055	\$ 178,700	\$ 198,300	\$ 198,300
U017	056	\$ 605,800	\$ 1,240,400	\$ 1,240,400
U017	057	\$ 1,370,000	\$ 1,577,600	\$ 1,555,700
U017	058	\$ 2,209,300	\$ 1,914,600	\$ 1,914,600
U017	059	\$ 919,400	\$ 989,000	\$ 989,000
U017	060	\$ 1,085,900	\$ 916,900	\$ 916,900
U017	062	\$ 232,500	\$ 345,700	\$ 345,700
U017	063	\$ 281,900	\$ 392,000	\$ 392,000
U017	064	\$ 314,700	\$ 456,500	\$ 458,100
U017	065	\$ 342,800	\$ 533,500	\$ 533,500
U017	066	\$ 354,400	\$ 520,800	\$ 520,800
U017	067	\$ 232,700	\$ 371,900	\$ 371,900
U017	068	\$ 712,700	\$ 797,300	\$ 797,300
U017	070	\$ 334,000	\$ 511,700	\$ 511,700
U017	071	\$ 367,100	\$ 524,100	\$ 524,100
U017	072	\$ 467,800	\$ 698,000	\$ 698,000
U017	073	\$ 476,700	\$ 570,500	\$ 570,500
U017	074	\$ 356,400	\$ 471,000	\$ 471,000
U017	075	\$ 614,900	\$ 856,000	\$ 848,700
U017	076	\$ 365,300	\$ 703,000	\$ 703,000
U017	077	\$ 728,000	\$ 843,600	\$ 843,600
U017	078	\$ 601,600	\$ 801,500	\$ 801,500
U017	079	\$ 839,300	\$ 934,700	\$ 934,700
U017	081	\$ 702,100	\$ 783,800	\$ 783,800
U017	083	\$ 607,000	\$ 713,800	\$ 713,800
U017	084	\$ 26,300	\$ 1,442,400	\$ 1,442,400
U017	085	\$ 830,600	\$ 701,000	\$ 701,000
U017	087	\$ 584,900	\$ 605,300	\$ 605,300
U017	088	\$ 733,800	\$ 700,300	\$ 700,300
U017	090	\$ 695,300	\$ 768,900	\$ 768,900
U017	091	\$ 1,157,100	\$ 1,119,700	\$ 1,119,700
U017	092	\$ 676,200	\$ 592,900	\$ 592,900
U017	093	\$ 721,900	\$ 879,000	\$ 879,000
U017	094	\$ 370,400	\$ 455,400	\$ 455,400
U017	096	\$ 953,100	\$ 919,500	\$ 919,500
U017	098	\$ 482,700	\$ 592,200	\$ 592,200
U017	099	\$ 1,070,500	\$ 1,280,000	\$ 1,278,300
U017	007A	\$ 1,565,200	\$ 915,400	\$ 915,400
U017	007B	\$ 1,070,900	\$ 648,700	\$ 648,700
U017	014A	\$ 3,039,800	\$ 2,738,900	\$ 2,738,900

Prouts Neck

Map	Lot	2018 Assessment	KRT Proposed Value	2019 Assessment
U017	030A	\$ 2,201,900	\$ 2,099,700	\$ 2,099,700
U017	077A	\$ 673,100	\$ 821,600	\$ 821,600
U017	088A	\$ 814,100	\$ 832,700	\$ 832,700
U018	001	\$ 1,260,100	\$ 1,105,200	\$ 1,105,200
U018	002	\$ 913,500	\$ 616,500	\$ 616,500
U018	004	\$ 3,661,700	\$ 4,403,000	\$ 4,009,700
U018	005	\$ 2,020,000	\$ 2,264,500	\$ 2,264,500
U018	006	\$ 2,324,700	\$ 2,328,500	\$ 2,328,500
U018	007	\$ 3,338,600	\$ 3,070,100	\$ 3,070,100
U018	008	\$ 4,572,800	\$ 5,559,500	\$ 5,162,700
U018	009	\$ 1,618,500	\$ 1,951,800	\$ 1,964,600
U018	010	\$ 4,113,900	\$ 4,450,700	\$ 4,039,600
U018	011	\$ 461,900	\$ 672,100	\$ 672,100
U018	012	\$ 2,219,400	\$ 2,582,900	\$ 2,582,900
U018	013	\$ 1,590,800	\$ 1,876,900	\$ 1,876,900
U018	014	\$ 1,711,700	\$ 2,010,200	\$ 2,002,500
U018	015	\$ 2,399,400	\$ 3,021,700	\$ 3,006,300
U018	016	\$ 3,001,400	\$ 4,001,600	\$ 3,221,500
U018	017	\$ 95,000	\$ 175,200	\$ 4,200
U018	018	\$ 2,366,100	\$ 2,879,900	\$ 2,879,900
U018	019	\$ 1,529,400	\$ 1,794,900	\$ 1,794,900
U018	020	\$ 1,618,600	\$ 1,591,400	\$ 1,591,400
U018	021	\$ 1,939,100	\$ 2,570,100	\$ 2,570,100
U018	022	\$ 802,200	\$ 1,735,900	\$ 1,735,900
U018	024	\$ 6,551,900	\$ 5,168,600	\$ 5,168,600
U018	005A	\$ 1,791,200	\$ 1,892,700	\$ 1,856,300
U018	010A	\$ 2,506,400	\$ 2,316,800	\$ 2,316,800
U018	2401	\$ 2,207,800	\$ 1,992,200	\$ 1,992,200
U018	2402	\$ 2,751,600	\$ 2,461,000	\$ 2,461,000
U018	2403	\$ 2,819,900	\$ 2,573,700	\$ 2,573,700
U018	2405	\$ 4,802,200	\$ 4,802,900	\$ 4,802,900
U018	2406	\$ 3,179,600	\$ 2,873,200	\$ 2,873,200
U018	2407	\$ 906,800	\$ 1,274,400	\$ 1,274,400
U018	2408	\$ 2,028,100	\$ 1,798,400	\$ 1,798,400
U018	2409	\$ 1,989,000	\$ 1,635,700	\$ 1,635,700
U018	2410	\$ 901,200	\$ 836,800	\$ 836,800
U018	2411	\$ 1,298,500	\$ 1,765,900	\$ 1,765,900
U018	2412	\$ 2,271,200	\$ 2,413,500	\$ 2,413,500
U018	2413	\$ 2,033,400	\$ 3,722,100	\$ 2,703,500
U019	001	\$ 4,813,400	\$ 4,397,400	\$ 4,397,400
U019	002	\$ 3,531,000	\$ 3,153,900	\$ 3,153,900
U019	003	\$ 1,546,400	\$ 1,830,300	\$ 1,461,200
U019	004	\$ 4,374,800	\$ 3,902,500	\$ 3,902,500
U019	005	\$ 3,808,700	\$ 3,238,100	\$ 3,238,100
U019	006	\$ 6,789,000	\$ 7,956,500	\$ 7,956,500

Map	Lot	2018 Assessment	KRT Proposed Value	2019 Assessment
U019	007	\$ 3,247,300	\$ 3,035,700	\$ 3,035,700
U019	008	\$ 3,960,000	\$ 3,662,000	\$ 3,662,000
U019	009	\$ 4,123,200	\$ 3,242,900	\$ 3,242,900
U019	010	\$ 4,280,100	\$ 3,769,300	\$ 3,769,300
U019	011	\$ 3,385,300	\$ 3,130,900	\$ 3,130,900
U019	012	\$ 4,884,200	\$ 4,943,700	\$ 4,966,200
U019	014	\$ 4,710,500	\$ 4,077,600	\$ 4,077,600
U019	015	\$ 3,189,700	\$ 2,977,000	\$ 2,977,000
U019	016	\$ 2,376,600	\$ 2,322,300	\$ 2,322,300
U019	017	\$ 3,357,200	\$ 3,086,900	\$ 3,086,900
U019	018	\$ 3,928,400	\$ 3,596,500	\$ 3,596,500
U019	019	\$ 4,010,700	\$ 3,678,300	\$ 3,678,300
U019	020	\$ 4,653,600	\$ 3,949,700	\$ 3,949,700
U019	021	\$ 3,305,400	\$ 3,344,100	\$ 3,344,100
U019	022	\$ 4,758,800	\$ 4,442,500	\$ 4,442,500
U019	023	\$ 4,609,600	\$ 4,221,500	\$ 4,221,500
U019	024	\$ 3,470,700	\$ 3,579,700	\$ 3,579,700
U019	025	\$ 3,004,200	\$ 3,008,100	\$ 3,008,100
U019	026	\$ 2,240,300	\$ 1,743,200	\$ 1,743,200
U019	027	\$ 138,500	\$ 204,100	\$ 204,100
U019	028	\$ 1,435,000	\$ 1,192,500	\$ 1,192,500
U019	029	\$ 1,417,800	\$ 1,349,400	\$ 1,349,400
U019	031	\$ 1,463,800	\$ 1,175,100	\$ 1,175,100
U019	032	\$ 1,483,900	\$ 1,296,100	\$ 1,296,100
U019	033	\$ 1,000,000	\$ 989,500	\$ 974,900
U019	034	\$ 2,170,300	\$ 1,385,400	\$ 1,385,400
U019	035	\$ 1,500,200	\$ 1,150,300	\$ 1,150,300
U019	036	\$ 2,011,200	\$ 1,578,600	\$ 1,578,600
U019	038	\$ 249,600	\$ 266,900	\$ 266,900
U019	039	\$ 1,183,100	\$ 1,250,400	\$ 1,250,400
U019	040	\$ 1,185,300	\$ 1,214,600	\$ 1,214,600
U019	041	\$ 1,105,600	\$ 1,195,300	\$ 1,195,300
U019	042	\$ 1,402,100	\$ 1,591,700	\$ 1,577,600
U019	044	\$ 1,977,200	\$ 1,725,900	\$ 1,725,900
U019	045	\$ 983,200	\$ 998,800	\$ 998,800
U019	048	\$ 1,600	\$ 9,900	\$ 9,900
U019	049	\$ 2,529,300	\$ 2,468,500	\$ 2,468,500
U019	050	\$ 2,844,900	\$ 2,218,400	\$ 2,218,400
U019	051	\$ 1,242,600	\$ 1,260,600	\$ 1,260,600
U019	052	\$ 1,253,100	\$ 1,494,100	\$ 1,494,100
U019	054	\$ 2,292,300	\$ 1,211,700	\$ 1,211,700
U019	055	\$ 1,072,700	\$ 1,035,900	\$ 1,035,900
U019	056	\$ 2,058,500	\$ 2,346,700	\$ 2,346,700
U019	057	\$ 1,830,700	\$ 1,720,400	\$ 1,720,400
U019	014A	\$ 130,000	\$ 102,700	\$ 102,700

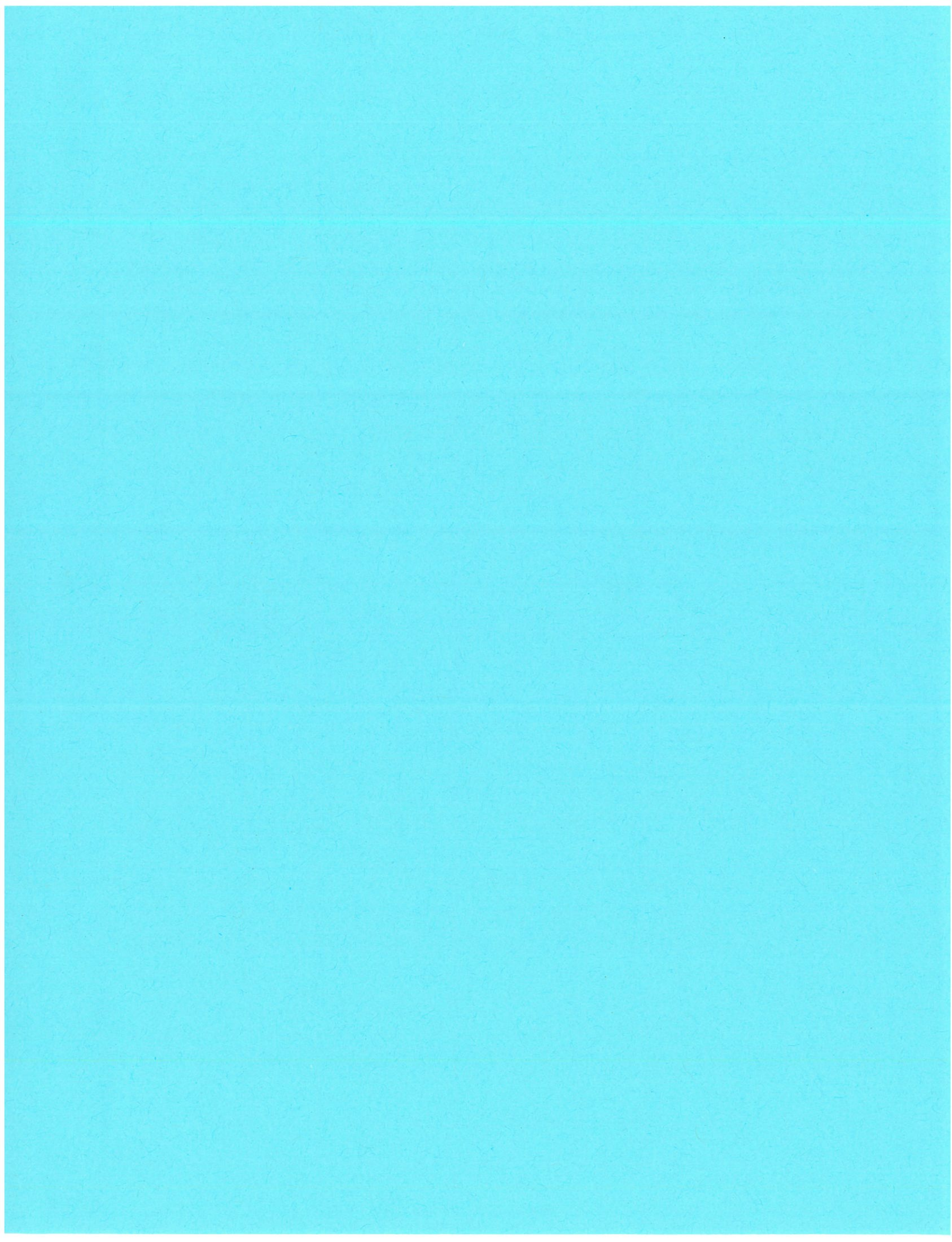
Prouts Neck

Map	Lot	2018 Assessment	KRT Proposed Value	2019 Assessment
U019	014B	\$ 1,619,500	\$ 2,087,200	\$ 1,646,600
U019	030A	\$ 1,671,100	\$ 1,363,800	\$ 1,363,800
U019	030B	\$ 1,778,900	\$ 1,709,600	\$ 1,709,600
U019	030C	\$ 1,479,400	\$ 1,239,500	\$ 1,239,500
U019	031A	\$ 1,350,800	\$ 1,213,100	\$ 1,213,100
U019	033A	\$ 1,058,200	\$ 1,070,800	\$ 1,070,800
U019	050A	\$ 3,111,400	\$ 2,978,800	\$ 2,978,800
U020	001	\$ 1,512,300	\$ 1,108,800	\$ 1,108,800
U020	002	\$ 1,617,900	\$ 1,642,600	\$ 1,642,600
U020	003	\$ 3,012,000	\$ 2,492,500	\$ 2,492,500
U020	004	\$ 1,340,600	\$ 1,630,800	\$ 1,627,000
U020	005	\$ 1,321,200	\$ 1,501,300	\$ 1,501,300
U020	006	\$ 1,162,300	\$ 1,126,900	\$ 1,126,900
U020	007	\$ 2,373,300	\$ 2,262,900	\$ 2,262,900
U020	008	\$ 1,596,500	\$ 1,905,100	\$ 1,905,100
U020	009	\$ 1,867,500	\$ 1,248,000	\$ 1,248,000
U020	010	\$ 2,029,100	\$ 1,404,300	\$ 1,404,300
U020	011	\$ 1,299,200	\$ 2,235,500	\$ 2,235,500
U020	013	\$ 2,363,500	\$ 2,101,400	\$ 2,101,400
U020	014	\$ 4,952,200	\$ 4,922,100	\$ 4,922,100
U020	015	\$ 2,144,500	\$ 1,576,700	\$ 1,576,700
U020	017	\$ 3,586,200	\$ 2,672,200	\$ 2,672,200
U020	018	\$ 2,005,600	\$ 1,866,900	\$ 1,866,900
U020	019	\$ 2,645,000	\$ 2,012,100	\$ 2,012,100
U020	020	\$ 2,000,800	\$ 1,425,900	\$ 1,425,900
U020	021	\$ 2,756,900	\$ 2,612,300	\$ 2,612,300
U020	022	\$ 852,900	\$ 1,115,300	\$ 1,115,300
U020	023	\$ 1,309,100	\$ 1,012,300	\$ 1,012,300
U020	025	\$ 1,901,000	\$ 1,154,700	\$ 1,154,700
U020	027	\$ 2,682,400	\$ 2,366,300	\$ 2,366,300
U020	028	\$ 1,314,600	\$ 1,173,800	\$ 1,173,800
U020	029	\$ 2,004,600	\$ 2,028,800	\$ 2,028,800
U020	030	\$ 1,957,100	\$ 2,023,800	\$ 2,023,800
U020	031	\$ 3,082,900	\$ 3,136,100	\$ 3,145,600
U020	032	\$ 1,733,800	\$ 1,751,000	\$ 1,751,000
U020	033	\$ 2,484,100	\$ 2,381,800	\$ 2,381,800
U020	034	\$ 1,554,600	\$ 1,318,500	\$ 1,318,500
U020	035	\$ 2,212,400	\$ 2,472,400	\$ 2,472,400
U020	036	\$ 2,180,800	\$ 2,211,300	\$ 2,211,300
U020	037	\$ 2,435,200	\$ 1,515,100	\$ 1,515,100
U020	038	\$ 4,572,200	\$ 3,858,300	\$ 3,858,300
U020	039	\$ 4,669,100	\$ 4,129,800	\$ 4,129,800
U020	040	\$ 1,919,200	\$ 2,358,700	\$ 2,358,700
U020	041	\$ 2,880,600	\$ 2,958,800	\$ 2,958,800
U020	042	\$ 3,942,600	\$ 3,557,500	\$ 3,557,500

Map	Lot	2018 Assessment	KRT Proposed Value	2019 Assessment
U020	043	\$ 3,051,400	\$ 3,036,500	\$ 3,036,500
U020	044	\$ 1,871,000	\$ 1,309,300	\$ 1,309,300
U020	045	\$ 2,690,600	\$ 4,399,200	\$ 4,399,200
U020	046	\$ 4,058,500	\$ 3,296,400	\$ 3,296,400
U020	047	\$ 3,646,500	\$ 3,379,100	\$ 3,379,100
U020	048	\$ 4,229,200	\$ 4,037,200	\$ 4,037,200
U020	049	\$ 3,608,100	\$ 2,967,100	\$ 2,967,100
U020	050	\$ 616,800	\$ 382,200	\$ 382,200
U020	007A	\$ 1,361,000	\$ 1,600,600	\$ 1,537,900
U020	008A	\$ 3,282,400	\$ 3,907,200	\$ 3,907,200
U020	009A	\$ 2,287,600	\$ 1,757,800	\$ 1,757,800
U020	013A	\$ -	\$ 75,700	\$ 75,700
U020	014A	\$ 1,564,100	\$ 1,265,400	\$ 1,265,400
U020	040A	\$ 300	\$ 10,300	\$ 10,300

average adjustment from propc 0.96%
median adjustment from propo 0.00%

average adjustment from 2018 -41.30%
median adjustment from 2018 0.55%





Town of Scarborough, Maine

ASSESSING DEPARTMENT

P O B O X 3 6 0

S C A R B O R O U G H , M A I N E • 0 4 0 7 0 - 0 3 6 0

INTRODUCTION

This is a guide to help you understand your residential property card and your Fiscal Year 2020 assessments. If you still have questions about your property card, your assessment, or about assessing in general, please contact us at (207) 730-4060 or visit our office at the Town Hall.

Section 1: Ownership

Ownership information is updated by deeds recorded at the Cumberland County Registry of Deeds. The Record of Ownership section shows the ownership history and sales of a given parcel. This information includes the names, book and page reference at the Registry of Deeds, the sale date and price, as well as the validity of the sale.

The "Q/U" column indicates whether a sales is qualified or unqualified for a sales analysis. The "V/I" column indicates whether the parcel is vacant or improved. The "VC" column indicates the verification code of the sale (1 is an "Arms-Length Transaction," while 2 is a sale between "Related Parties").

All sales are reviewed to identify arms-length transactions that can be used to represent the market.

Section 2: Exemptions

If you are receiving the Homestead or Veteran's Property Tax Exemption, they are listed here. This reduces your taxable value.

Section 3: Current Assessment

The Current Assessment section summarizes the information on your property card and shows the total value of the property. Typically, "Appraised Value" and "Assessed Value" will be the same; however, in the case of land enrolled in a State current use program, the "Appraised Value" will be the value of the land before the adjustment.

The Current Assessment is split into the Building, Land, and Outbuilding value. The total assessment is the sum of these values.

Section 4: Previous Assessments

The Previous Assessments section shows the assessment history for a parcel. As with the current assessment, the assessment is split into the Building, Land, and Outbuilding value. The total assessment is the sum of these values.

Section 5: Appraised Value Summary

This section totals the appraised Building, Extra Features, Outbuilding, and Land value



Town of Scarborough, Maine

ASSESSING DEPARTMENT

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to arrive at the total parcel value. This should be the same as the Current Assessment total unless the parcel is enrolled in a State current use program.

Section 6: Building Permit Record

This section lists the recent building permit activity and Visit/Change history of a parcel.

Section 7: Land Line Valuation

The Land Line Valuation section details the land assessment of the parcel. The land is assigned a "Use Code" according to various classifications but in itself does not impact the value. These codes include single- or multi-family residences, vacant land, commercial and industrial properties, exempt properties, etc.

The land value of a property is derived from sales data. The value of land is determined by the influence of its location within the Town and within its Neighborhood, and then is adjusted for any unique influences such as wetlands.

"Land Units" shows the acreage of the property. The first acre of a parcel is considered the baselot and is associated with any improvements to the property. Any acreage beyond the first acre is considered rear land and is taxed at a lower unit price. "Unit Price" shows the price per acre.

"Size Adjustment" shows the effect of the land curve on the lot. Based on sales data and zoning districts, a base lot size is identified for a given area. The land curve captures how the price of land increases or decreases relative to the base lot size.

"S.I." stands for Site Index and accounts for differences in land value within the same Neighborhood.

"Cond" stands for "Condition Factor." This is where you would see an adjustment for unique influences. You can usually see what that adjustment is for under "Notes."

"Nbhd" and "Nbhd Adj" indicates the Neighborhood, or Market Area, of a property and the effect that has on the value of the land.

Multiplying the Land Units by the Unit Price, Size Adjustment, Site Index and Condition Factors, and finally the Neighborhood Adjustment will determine your final land value.

Please note that if you own a condominium, you will have a land value although you only have a certain percentage ownership of the common land.

Section 8: Construction Detail

The Construction Detail section shows the elements of construction for the building. This information influences the new construction cost of the property as



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determined by published construction industry data, modified by the sales analysis.

Each element has a code and a description. The cost per square foot for the building is the base rate adjusted for certain elements.

Style – The style of a property shows the type of building. The style determines the base rate, which is the current estimated new construction cost per square foot.

Grade – The grade of a property measures the construction quality, given the materials used and quality of workmanship. The grade of a house generally does not change except as a result of major renovations.

Interior Wall and Floor – Because we are trying to estimate the construction cost of a property, the type of wall and floor influence the value of the property. Please note that “Floor 1” and “Floor 2” do not refer to a first and second floor, but the primary flooring types in a property. If you have a ranch that has about half carpet and half vinyl, “Floor 1” will be carpet and “Floor 2” will be vinyl.

Heat and AC – How heat type affects your property value depends on the type of heating system you have, while AC affects your value by the same factor regardless of the system. Heat fuel does not impact your assessment.

Bedrooms – Bedroom count only affects your value if you have 2 or fewer bedrooms.

Bathrooms – A full bath is a bathroom with three fixtures, generally a toilet, a sink, and a shower. A half-bath has two fixtures. Three-quarters bathrooms are considered full baths for assessing purposes because of the number of fixtures. If you have two sinks, a separate shower and tub, or any other additional fixture in a bathroom, that is considered an “extra fixture” and is listed as a separate element.

Bath and Kitchen Quality – Bath and kitchen quality indicate the style relative to the age of the property. In some cases, because of our software conversion, quality has defaulted to 1: Modern. This has no bearing on your assessment.

Section 9: Sketch

The diagram of the principal structure shows outside dimensions. The different areas are identified by codes described in the Building Sub-Area Summary (Section 10).

Section 10: Building Sub-Area Summary

Each part of the structure identified in the sketch is explained in further detail in this Summary section. Primary living areas count at 100% of gross area, and make up the bulk of the building value. All other spaces count at less than 100% of gross area.

A size adjustment factor is used to calculate the value of the building, although this does



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not appear on the card. All else being equal, a smaller structure will cost more per square foot, and a larger structure will cost less per square foot. The size adjustment factor adjusts the cost per square foot to account for this trend.

Section 11: Outbuildings/Extra Features

This section lists additional structures on the parcel or extra features for the building. Outbuildings include sheds, detached garages, or a pool. Extra features include fireplaces (including gas fireplaces), hot tubs, and elevators.

Value for outbuildings and extra features is calculated by the "Units" multiplied by the "Unit Price." The quantity is either the size in square feet or the quantity of the feature, and the "Unit Price" is either the price per square foot or the unit value.

The "Year Built" indicates the age of the item. For outbuildings, it is the year it was built, and for extra features, it is assumed to be the same year as the primary structure. Due to our conversion, the year may have defaulted to 2019.

"Cond Cd" indicates the condition of the item, and "% Gd" shows the depreciation on that item. The total value is multiplied by this percentage to determine the "Appr Value" of the item.

Section 12: Cost/Market Valuation

The Cost/Market Valuation section shows the calculation of the depreciated building cost, which is your final building value.

First, the Adjusted Base Rate is calculated by multiplying the base rate, adjusted for certain construction elements, by the size adjustment factor and the grade factor. This is multiplied by the Effective Area of the property. Any flat value amounts are added to this number. The final results is the Replacement Cost New (RCN).

The Replacement Cost New is then depreciated based on the age and condition of the property. This is represented by the "Depreciation Code", which will either be Excellent (E), Very Good (VG), Good (G), Average (A), Fair (F), Poor (P), or Very Poor (VP). "Depreciation %" shows the amount of depreciation being taken off. Unusual circumstances will sometimes require an additional discount for Functional or Economic Obsolescence.

"Percent Good" shows the final percentage that is multiplied against the RCN, to get Replacement Cost New Less Depreciation (RCNLD). This is your final building value.

CONSTRUCTION DETAIL				CONSTRUCTION DETAIL (CONTINUED)			
Element	Cd	Description	Element	Cd	Description		
Style	04	Cape Cod					
Model	01	Residential					
Grade	05	Average +20					
Stories	1.75						
Occupancy	1						
Exterior Wall 1	14	Wood Shingle					
Exterior Wall 2							
Roof Type	03	Gable/Hip					
Roof Cover	03	Asph/F Gls/Cmp					
Interior Wall 1	05	Drywall/Sheet					
Interior Wall 2							
Interior Floor 1	12	Hardwood					
Interior Floor 2	09	Soft Wood					
Heat Fuel	03	Gas					
Heat Type	05	Hot Water					
AC Type	01	None					
Bedroom(s)	2	2 Bedrooms					
Full Bath(s)	2						
Half Bath(s)	0						
Extra Fixture(s)	0						
Total Rooms	7						
Bath Quality	1	Modern					
Kitchen Quality	1	Modern					
						8	
						12	
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OB - OUTBUILDING & YARD ITEMS(L) / XF - BUILDING EXTRA FEATURES(B)										
Code	Description	L/B	Units	Unit Price	Yr Bld	Cond.	Cd	% Gd	Grade	Appr. Value
FGR4	W/OFT-AVG	L	576	27.00	2019		A	50	0.00	7,800
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BUILDING SUB-AREA SUMMARY SECTION						
Code	Description	Living Area	Floor Area	Eff. Area	Unit Cost	Undeprc Value
BAS	First Floor	1,030	1,030	1,030	135.45	139,518
FOP	Porch, Open, Framed	0	226	57	34.16	7,721
FUS	Upper Story, Finished	40	40	40	135.45	5,418
TQS	Three Quarter Story	663	884	663	101.59	89,807
UBM	Basement, Unfinished	0	1,030	206	27.09	27,904
WDK	Deck, Wood	0	120	18	20.32	2,438
Ttl Gross Liv / Lease Area		1,733	3,330	2,014		

