

1. Parcel ID: The Map/Block/Lot/Unit of the property.
2. Property Location: The actual physical location of the property.
3. Owner Information: Current Owner and mailing address of the property.
4. Sales History: Date of sale/book and page of the deed recorded/type of sale, qualified=Q or unqualified=U/sale price and the grantor, seller's name.
5. Listing History: Any visits to the property by the Town or Agent of the Town will be recorded here.
6. Notes: The notes are descriptive and provides pertinent information for the town and taxpayer for future visits or pertaining to the assessment.
7. Extra Features Valuation: Any extra features or outbuildings will be listed in this section, i.e. sheds/garages/fireplace/paving etc.
8. Parcel Total Taxable Value: Total Assessed Value for Buildings, Extra Features/Outbuildings and Land. This displays two previous years assessed values.
9. Land Type: Displays what the property is being valued as, example 1 Family Residential; 2 Family Waterfront; Commercial, etc.

10. Units: Land Units expressed in Square footage and or in Acreage. The units in this category will total the property's lot size. sf = square foot/ac= acreage.
11. Base Rate: The price per unit generated by the analysis to determine market value. The base price usually increases as the number of units under 1-acre decreases. This is called the "Land Curve" or in simple terms an economy of scale. Just because one person has one acre and the next-door property has a half acre, does not mean the neighbor's land is worth half. It still may be a buildable lot. This rate is generated from the Zone in which the property is located. For more information on the base rates, refer to the Compliant USPAP report.
12. Neighborhood Code (NC) and Adjustment (Adj): The Neighborhood code is applied to the property's land value. This code will generate an adjustment to the left called Adj. The adjustment will act as a multiplier to the base rate/unit price.
13. Site: Factor adjustments will be applied for neighborhoods that may have waterfront, water access, subdivision with amenities, etc. These factors are derived from sales that have occurred in the neighborhood.
14. Road, DWay and Topography: are not being utilized through the system at this time. Paved or Specialty Driveways are being assessed as an extra feature. Topography is being utilized through the Condition Factor.
15. Cond: Condition factor adjustments are placed on properties for special circumstances or conditions about the land. Some examples may be - a ROW across the property or a shared driveway with another parcel, wetlands, or topography issues. which are negative factors to the full market value of the property. There are also positive factors such as excess waterfront, views etc.
16. Ad Valorem: The total market value of the properties land. In the year of a full revaluation or town-wide update, this should be the full fair market value as of April 1.
17. Soil Potential Index (SPI) and Recreational Discount (R): These two columns are used for properties listed in the Current Use program.
18. Tax Value: This is the total of all the land lines added together.
19. Notes: This will show why a condition factor (#15) was placed on the property. For example: ROW, Shared Driveway, excess WF, view, etc.

HOW TO READ YOUR PROPERTY RECORD CARD – Back Page

20. Permits: Any building permit taken out on the property will be recorded here.
21. Building Details: This section details the model/style of your home; heating; roofing; flooring, bedroom, and bathroom count, etc. Fireplaces are not listed here but are listed under extra features #7. The Base rate is calculated from the model of the home.

22. Building Sub Area Details:

- Description: These codes are for each item in the sketch, describing the building.
- Area: This is the square footage for each code item in the sketch.
- Adjustment: This adjustment is applied to each area to calculate the effective area, for example even though the crawl space is under a portion of the building, it is not calculated at the same area as the first floor or three quarter story area (living area).
- Effective: is the effective area which is the total square foot area x the adjustment applied equals the effective area.

23. Sketch: This is the actual exterior measurement of the building. The sketch will show all floor levels and include any attached items such as garages, patios, porches, or decks.

24. Base Year Building Value:

- Market Cost New: A total of the Square Foot Cost in #21 times the effective area in #22.
- Year Built: Is the Year Built of the building.
- Condition for Age: This is the code that indicates how well maintained the home has been for its age. Example, if a home were built in 1975, had only the basic updates and maintenance over the years, the code would be Average. If the same home had recently been fully remodeled and immaculately maintained over the years, its effective age is newer and so the code may be Very Good.
- Physical: An additional depreciation allowance for loss in the value of the property due to physical deterioration and/or aging.
- Functional: An additional depreciation allowance for deficiencies in the building's design/ poor functionality of a home. For example, the only access to the one bathroom is through the bedroom. Or there are severe maintenance issues with the property.
- Economic: An additional depreciation allowance for external uses that are affecting the property such as a residential home abutting a commercial property or transfer station.
- Temporary: An additional depreciation allowance that is temporary, for example a home that is being built and under construction as of April 1.
- Total Depreciation: This is the total percent depreciation the home is experiencing. The total of Condition, Physical, Functional, Economic and Temporary Depreciation.
- Building Value: This is the total of the Market Cost New for the building minus the total depreciation, equals the building value.