



Town of Wayland  
Board of Assessors

FISCAL YEAR 2024  
Assessment Information

October 30, 2023

Wayland Property Owner,

This informational booklet is intended to assist you with understanding your assessment and how the assessment process works.

For the Town of Wayland, Fiscal Year (FY) 2024 is a “Certification” year with the Massachusetts Department of Revenue (DOR) Division of Local Services (DLS). According to Massachusetts General Laws, assessments must undergo a revaluation program (Certification) every five years; audited and certified by the DLS. Wayland’s last Certification was five years ago in FY 2019 and the next Certification in FY 2029. The DLS reviews much more data during Certification years to approve sales analysis and other required submissions. Interim year adjustments are required the years between Certifications to maintain property values comparable with market sales.

The goal of the valuation process is for values of all properties to be fair and equitable both relative to similar properties and proportionately when compared to all properties. All of the necessary market analysis and valuation steps are taken in order to determine values for all properties within a municipality. The equalization of the values within a city or town creates a fair distribution of the tax burden. The purpose of the valuation process is not to raise taxes, which is controlled by the town budget process. The purpose is to create an equitable distribution of the tax load.

Per DLS guidelines, the Board of Assessors (BoA) FY 2024 assessments used sales that occurred during the Calendar Year (CY) 2022 for single family and residential condominium properties to establish the assessed value of your property. For other property types, per DLS guidelines, CY 2021 sales may have used as well. Several spreadsheets of relevant data and other information are available on the Town of Wayland website Assessors’ Office webpage.

If you have questions or concerns regarding the assessed value of your property, please contact the Assessors’ Office (508.358.3788) or email the BoA ([assessors@wayland.ma.us](mailto:assessors@wayland.ma.us)).

In service to you,

**Board of Assessors:**

Zachariah Ventress, Chair

Philip Parks, Vice Chair

Sharon Burke, Secretary

Massimo Taurisano, Member

Steven Klitgord, Member

## READING YOUR PROPERTY RECORD CARD

- 1. Property Location:** The actual physical location of the property being valued.
- 2. Map ID:** The Map/Block/Lot/Unit of the property. This is created by the Town and used to reference tax maps.
- 3. State Use:** This is the current use of the property (i.e.: 1010, single family). These codes are the codes the State of Massachusetts Department of Revenue Bureau of Local Assessment recognizes.
- 4. Topo/Utilities/Street/Location:** These items are purely descriptive of the property and do not generate value.
- 5. Appraised Value:** The total of all Buildings, Extra Features, Outbuildings and Land. This is the current market value of the property.
- 6. Assessed Value:** The total of all Buildings, Extra Features, Outbuildings and Land. The assessed value also takes into account any Chapter Land valuations (agricultural use not to be developed) as opposed to the full market value of the land. For properties without Chapter Land, the Assessed and the Appraised value will be the same.
- 7. Exemptions:** This section is generated by the Town. This will show any exemptions that the current property owner received.
- 8. Other Assessments:** This section is generated by the Town. Typically any Betterment will be found in this section.
- 9. Appraised Value Summary:** This section provides a full overview of all Buildings, Extra Features, Outbuildings, Land and Special Land Values. Each line item is shown rather than a lump total value.
- 10. Assessing Neighborhood:** This shows the neighborhood and sub neighborhood the parcel falls into. In this case, the item is descriptive only and does not generate value.
- 11. Notes:** The notes provide the Town with generalizations about the property such as the color, the interior and exterior general conditions and any other items the Town wishes to include. All notes are descriptive and have no value attributed.
- 12. Building Permit Record:** Any Building Permits taken out on the property will be recorded here. Town generated field.
- 13. Visit/Change History:** Any visit to the property by the Town, Agent of the Town, MLS data or other reliable sources can be recorded here. Descriptive only, no value is generated.
- 14. Use Code/Use Description:** This (as in item #3) refers to the type of property that is being valued. The land use code of 1010, for example, is generating a description of Single Family Model 01. Model 01 will be described in further detail on item # 29.
- 15. Zone:** Descriptive only, Town generated based on the zoning ordinances of the Town. Please see Town Zoning Ordinances for further descriptions.

16. **Units:** These are land units expressed in Square Footage and/or in Acreage. The number of units in this category will total the property's lot size.
17. **SF/AC:** SF refers to Square Feet and AC refers to Acres.
18. **Unit Price:** The price per unit that is generated by the model. The base price will increase as the number of units under 60,000 SF 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 neighbor has a half-acre, does not mean that the neighbor's land is worth half.
19. **S.A. (Site Index):** This is a location adjustment that is applied to the property's land value. This code will generate a multiplier to the left called "I. Factor". This I Factor (influence) will act as a multiplier to the base rate/unit price. For example, a Site Index of 5 is generally a multiplier of 1.00, which indicates an average site. However, a Site Index of 8 is a multiplier of 1.35, which when multiplied to the base rate will have a positive effect on value.
20. **Acre Discount:** If utilized, this discount is applied to a large tract of backland.
21. **C. Factor: Condition Factor.** This is another multiplier to the equation that is put on the property for special circumstances or conditions about the land, e.g., a property with significant wetlands. These issues, depending on severity, can generate a condition factor that decreases the value of the property. Generally a notation will be made (item 23) as to why the Condition Factor was applied.
22. **ST. INX: Street Index:** This code was not utilized in the Town of Wayland.
23. **Notes-Ad:** Descriptive only. This will show why a condition factor (#21) was placed on the property.
24. **Special Pricing:** This refers to any Chapter Land price that may apply to the property. The type of the agricultural use and the price per acre for Chapter Land are State generated.
25. **Adj. Unit Price:** This is the final price per unit that is based on the multipliers across the line: Units X Unit Price X I Factor (Site Index) X Acre Discount X C. Factor) = Adjusted Unit Price.
26. **Land Value:** The adjusted unit price X the units (item # 16).
27. **Total Land Value:** This is the total valuation of all land lines added together.
28. **Style:** Describes the style of the property.
29. **Model:** Describes the model of the property type, e.g., Vacant, Residential, Commercial, Industrial, Condominium, and Multi Family.
30. **Grade:** Describes the quality of construction of the building. This grade is derived from various costs services, local builders and recent sale properties.
31. **Outbuilding/Extra Feature Code:** The type of outbuilding and extra features of the property. Items inside the dwelling are extra features (e.g., fireplaces), while items outside the dwelling are outbuildings (e.g., sheds, barns, patios, etc.)
32. **Description:** The description of the outbuilding and or extra feature.

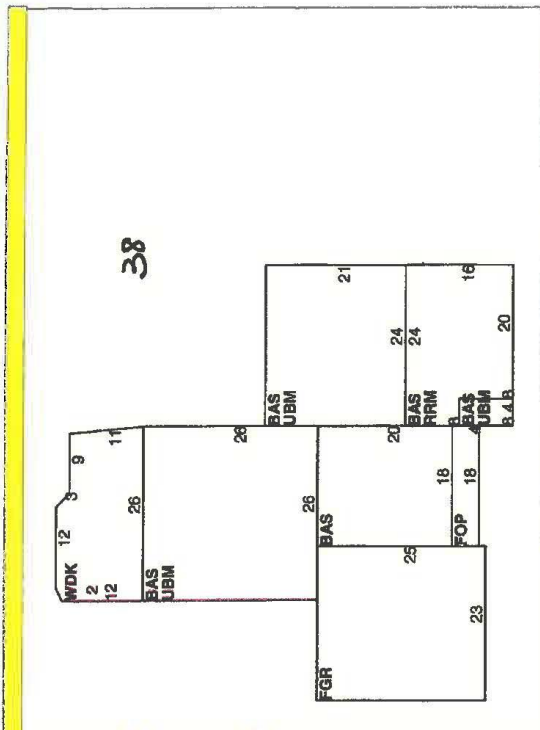
- 33. L/B:** This feature a Land item (outbuilding, detached from the main structure) or a Building item (extra feature inside the main structure).
- 34. Units:** Describes the number of units of the outbuilding and or extra feature.
- 35. Unit Price:** A price per unit based on cost to replace as new.
- 36. % Condition:** The condition of the outbuilding, regardless of year built. Extra features inside the structure will be at 100% then depreciated at the same rate as the main structure. Extra Features will multiply X Overall % Condition Item 56.
- 37. Appraised Value:** This is the appraised value of the outbuilding and or extra features. This is derived by Units X Unit Price X % Condition.
- 38. Sketch:** This is the actual exterior measurement of the structure. The sketch will show all floor levels and will include any attached items such as garages and wood decks.
- 39. Sub-Area Code:** This is the code for each item on #38 (Sketch).
- 40. Sub-Area Description:** This is the description of each code from #38.
- 41. Living Area:** This is the calculated space of each code that is finished.
- 42. Gross Area:** This is the calculated space of each code finished or not.
- 43. Effective Area:** Effective area is an adjusted area used as a unit of comparison that takes into account all sub areas of the structure. Each sub area's gross area is adjusted at the same percentage that the unit cost is adjusted. The calculation of effective area allows for the calculation of the total replacement cost of the building in one direct step.
- 44. Unit Cost:** This is the price, per square foot, for each subarea code that is calculated to make an exact replica of the structure with current construction costs. This is an undepreciated cost per unit. Unit cost is derived from local builders, Marshall and Swift (a national cost manual), and the marketplace.
- 45. Undepreciated Value:** This is the Gross Area X Unit Cost. All sub-areas are then added together to calculate the total cost to replace as new. See also item 49.
- 46. Adjusted Base Rate:** This is the price per square foot of living area to replace as new. See item # 44.
- 47. AYB:** Actual Year Built of the structure.
- 48. EYB:** Effective Year Built of the structure. This indicates the level the home has been maintained.
- 49. Dep. Code:** Depreciation Code. This is the code that indicates how well maintained the home has been. Example, if a home built in 1975 has had only the basic updates and maintenance over the years; the Code may be A for Average. However, 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 VG for Very Good.

- 50. Dep %:** This is the percentage of depreciation the home is experiencing. This is derived from the analysis of sales of various aged homes as well as observances of the appraiser.
- 51. Functional Obsolescence:** This would be additional depreciation allowance for poor functionality of the home. Poor layout of the home would be an example of allowable functional obsolescence.
- 52. External (Economic) Obsolescence:** This would be additional depreciation allowance for external issues that are affecting the property such as a residential home abutting commercial property.
- 53. Overall Condition:** This would be the Dep % minus any Functional or Economic Obsolescence to give a final, overall depreciation.
- 54. Appraised Value:** This is the Overall Condition X the Replacement Cost.



Property Location: [REDACTED] MAP ID: [REDACTED] / [REDACTED] Bldg Name: [REDACTED] State Use: 1010  
 Vision ID: [REDACTED] Accounts # [REDACTED] Blg #: [REDACTED] Card 1 of 1 Sec #: 1 of 1 Card 1 of 1 Print Date: 12/30/2014 14:14

CONSTRUCTION DETAIL		Element	Description	Unit	Qty	Unit Cost	Ext. Area	Eff. Area	Unit Cost	Undepr. Value				
01	Style	Ranch												
01	Model	Residential												
04	Grade	GRADE_4												
01	Stories													
01	Occupancy													
14	Exterior Wall 1	Wood Shingle												
03	Exterior Wall 2	Gable/Hip												
03	Roof Structure	Asphalt												
05	Roof Cover	Drywall												
05	Interior Wall 1													
12	Interior Wall 2	Hardwood												
14	Interior Flr 1	Carpet												
03	Interior Flr 2	Gas												
05	Heat Fuel	Hot Water												
03	Heat Type	Central												
03	AC Type													
03	Total Bedrooms	3 Bedrooms												
02	Total Bathrms													
06	Total Half Baths													
06	Total Xtra Fixtrs													
03	Total Rooms													
03	Bath Style	REMODELED												
03	Kitchen Style	REMODELED												
<b>OB-OUTBUILDING &amp; YARD ITEMS(L) / XE-BUILDING EXTRA FEATURES(B)</b>														
Code	Description	Sub	Sub Description	Units	Unit Price	Yr	Grd	Dp	Rt	Chd	%	Cost	Apr	Value
FTL	FIREPLACE	B		1	5,500.00	2004					100	5,500		5,500
31				34	35							1,190		1,190
32												36		36
37												37		37
<b>BUILDING SUB-AREA SUMMARY SECTION</b>														
Code	Description	Living Area	Gross Area	Eff. Area	Unit Cost	Undepr. Value								
BAS	First Floor	1,924	1,924	1,924	125.45	241,350								
FGR	Garage	0	575	288	62.83	36,128								
FOP	Porch, Open	0	72	14	24.39	1,756								
FRM	Rec Room	0	352	106	37.78	13,297								
URM	Basement, Unfinished	0	1,212	242	25.05	30,358								
WDK	Deck, Wood	0	310	31	12.54	3,889								
39		41	42	43	44	45								
<b>Ttl. Gross Liv/Lease Area:</b>		1,924	4,445	2,605		326,786								





## **Residential Building Valuation Model**

Beginning Square foot price

+/- Physical characteristics (bedrooms, bathrooms, quality of construction, flooring, fireplace etc.)

= Adjusted cost per square foot

Adjusted cost per square foot x building square footage

- Building depreciation

= Building value

## **Land Valuation Model**

Land units

x Unit price

x Land condition adjustment

x Location adjustment

= Land value

## **BUILDING STYLES**

Below is an explanation of typical styles of single-family residential houses.

### **Ranch**

This style was built generally after 1940's, although some houses were built earlier and could fall within this category. A ranch is a one-story house, which is usually rambling and low to the ground with a low-pitched roof.

### **Split - Level**

Generally built after 1940's. The living area is on two or more levels with each level offset to others by up to a half-story (usually 3-6 steps). It can be a front-to-back or side-to-side split or a combination of the two.

### **Colonial**

Traditional design built from 1700's to present. Generally 2 or 2 ½ stories with balanced openings along the main façade. Second floor overhangs are common. Newer colonials attempt to imitate this classic New England design.

### **Cape Cod**

Generally built from the 1920's to present. Built "close to the ground" with simple lines. A high roof ridge often supplemented with full or partial dormers may provide a second level of living area, but not a full upper story. Generally a gable roof.

### **Bungalow**

Most bungalows were built in the early 1900's. A small, one-story design often seen with an expansion attic area and/or dormers. Usually with an open or enclosed front porch. Narrow across the front and deep from front to back.

### **Conventional**

An older type of house with no particular architectural design. Story heights generally range from 1.5 to 2.5 stories.

### **Modern or Contemporary**

Constructed since 1940's WWII. One-story, two-stories or split-level. Characterized by large windows, open planning, horizontal lines and simple details.

### **Raised Ranch**

Typically has stairs up and down from the front entry, with the main living area on the upper level. The basement area sets on or partially below the ground level and is usually partially or totally finished.

### **Victorian**

Traditional architectural design built during the 19<sup>th</sup> century and early 20<sup>th</sup> century. Design may include hip or mansard roof with slate tiles, two to three story heights with fenestration of unbalanced openings along main façade, a large open porch wrapping around two or three sides of house, with handcrafted mantels, dentil molding or cookie cutter details. Usually have a turret or widow's walk on the top floor.

## GRADING ADJUSTMENT METHODOLOGY

### QUALITY ADJUSTMENT RATING

#### INTRODUCTION

A pure replacement cost system of valuation relies only on quality of materials, design and workmanship in quality grade determinants. It has been said that the three most important considerations in purchasing real estate are Location, Location and Location. Unfortunately, a pure cost system does not address what might be a major value ingredient on improvement values (Neighborhood and Location). Yes, materials, design and workmanship should be the primary quality grade determinant, but the neighborhood's appeal, or lack thereof, may have a secondary impact. An extreme example of this is that the so-called \$300,000 home in the \$500,000 neighborhood will usually bring more than its pure replacement cost. Since Vision Appraisal Technology's Appraisal System is a combination of Cost/Market Appraisal Systems, quality grades may need to vary slightly among similar neighborhoods.

### QUALITY GRADING GUIDELINES

THE FOLLOWING IS A GUIDELINE USED TO DETERMINE GENERAL QUALITY SPECIFICATIONS FOR EACH GRADE:

- Grade 11-10:** Residences of the highest quality, designed to be unique stately homes. They are normally built by an architect to the exact needs of the client and with unique and elaborate styling. Constructed with the finest quality materials and workmanship throughout the dwelling. Superior to Excellent quality interior finish and built-in features. Costs represent the highest cost in residential construction.
- Grade 9-8:** Residences of very good quality are typical of those built in desirable locations and are frequently individually designed. Attention has been given to interior refinements and detail. Exteriors may have some custom ornamentation.
- Grade 7-6:** Residences of good quality in above average locations and may be built for an individual owner. Design is usually from standard plans. Building is constructed with good quality materials and above average workmanship throughout. Moderate architectural treatment.
- Grade 5-3:** Residences of average quality. Buildings constructed with average quality materials and workmanship throughout, conforming to the base specifications used to develop the pricing schedule. Minimal architectural treatment.
- Grade 2-1:** Residences constructed with poor quality materials and fair workmanship throughout. Void of architectural treatment.

Example of some of the subareas description CODES:

<u>CODE</u>	<u>DESCRIPTION</u>	<u>CRITERIA</u>
BAS	Base/First Floor	First or primary floor, heated, finished living area.
BGR	Basement Garage	Garage entry is located underneath the First floor entry to home via the Basement
CAN	Canopy	A roof structure with no finished floors or walls underneath.
CTH	Cathedral Ceiling	A ceiling which is two levels in height.
EAF	Expansion Attic- Finished	A high-pitched attic roof generally found on Cape style homes. Quality of interior finish nearly equal or equal to main floor living area. May or may not have dormer coverage not exceeding 25% of total roof area Useable floor space equals 30-50% due to roofline constraints.
EAU	Expansion Attic- Unfinished	Same as EAF except no interior finish.
FAT	Finished Attic	Access via permanent stairway, low pitched roof; quality of finish less than main living area. Generally found on third floor level.
FBM	Finished Basement	Below grade level finished area that is similar in quality to the upper level(s).
FCP	Framed Carport	Roof type structure large enough to cover an automobile. Generally two walls or more exposed to weather.
FEP	Framed Enclosed Porch	Typically uninsulated and unheated or marginally heated. Seasonal living area with finished walls, floors and ceiling.
FGR	(Frame Garage)	Structure large enough for automobile storage with interior framing finished with wall and ceiling cover. (Certain projects, used on all above grade garages.)

<u>CODE</u>	<u>DESCRIPTION</u>	<u>CRITERIA</u>
FHS	Finished Half-Story	An upper level story with 50-70% of the floor area available due to roof line constraints. On a conventional style, the roof eaves are typically cut at the mid-height of the windows. On Cape style, typically an EAF with dormer coverage greater than 25% and not exceeding 50%.
FLL	Finished Lower Level	Below grade level which at the level of finish as the upper level(s) of the home and has extensive windows and doors.
FOP	Framed Open Porch	A roof structure with floors with at least one of its sides exposed to the weather.
FST	Finished Storage Utility	Low quality storage area with finished interior (not common).
FUS	Finished Upper Story	Upper floor level living space with full ceiling height and finished interior.
MDK	Masonry Patio/Deck	Brick Patio or Deck
PTO	Patio	Typically of concrete
RRM	Rec Room	Finished living area that is partially or fully below grade and has a level of finish that is inferior to the upper level(s).
TQS	Three-Quarter Story	Finished upper level living area with 70-90% of the floor area available due to roof line constraints. Use on Capes that have greater than 50% dormer coverage, or Conventional styles where eaves cut window above the mid-point height.
UAT	Unfinished Attic	Same as FAT except that interior is unfinished. Again, must have permanent stairway, or else do not list.
UBM	Unfinished Basement	Below grade unfinished area.
UEP	Unfinished Enclosed Porch	Structure that is tight to the weather, however, having no interior finish.

<u>CODE</u>	<u>DESCRIPTION</u>	<u>CRITERIA</u>
UGR	Unfinished Garage (Underground Garage)	Structure large enough to house an automobile with interior framing exposed. (On certain projects used on all garages below ground level.)
UHS	Unfinished Half-Story	Same as FHS, except interior unfinished.
UST	Utility Storage Unfinished	Unfinished area utilized for storage.
WDK	Deck	An open deck with no roof. Made of wood or composite material.

Please note the following building and land tables apply to residential property. For a copy of the complete FY 2024 Valuation Tables please contact the Assessing Department.

### FY 2024 Residential Land Valuation Tables

#### Site Index Table:

Site Index	Description	Influence Factor
3	Heavy Traffic	0.80
4	State Route	0.88
5	Avg Location	1.00
6	Good Location	1.08
7	Sub Div Avg	1.13
8	Sub Div Good	1.15
L	LK Cochituate	2.20
P	Pond Level	2.10
Q	Pond Topo	1.52

#### Land Curve Parameters:

Class	Area in Square Feet	Price
Residential	1,000	212.01
Residential	5,000	63.59
Residential	10,000	37.10
Residential	15,000	26.74
Residential	20,000	22.74
Residential	30,000	16.65
Residential	40,000	13.29
Residential	60,000	9.54

## FY 2024 Single Family Building Tables

Building Style Base Rates:

Building Style	Cost Group Rate
Ranch	179
Split Level	185
Raised Ranch	177
Contemporary	177
Bungalow	168
Cape Cod	190
Colonial	184
Conventional	184
Estate	203
Cottage	110

Building Grade Adjustments:

Grade	Factor
1	-0.35
2	-0.15
3	0.00
4	0.10
5	0.30
6	0.45
7	0.65
8	0.90
9	1.05
10	1.65
11	2.05

Building Size Curve:

Size Adjustment Table	
Building Area (SF)	Size Factor
400	1.604
500	1.480
600	1.422
700	1.370
800	1.342
900	1.281
1000	1.217
1100	1.191
1200	1.168
1300	1.145
1400	1.131
1500	1.115
1600	1.101
1700	1.088
1800	1.076
1900	1.065
2000	1.053
2100	1.044

Size Adjustment Table	
Building Area (SF)	Size Factor
2200	1.034
2300	1.025
2400	1.016
2500	1.008
2600	1.000
2800	0.977
3000	0.954
3200	0.931
3400	0.908
3600	0.888
3800	0.871
4000	0.862
4200	0.851
4400	0.834
4800	0.787
5200	0.755
5600	0.753
6000	0.750



## FY 2024 Additional Single Family Base Rate Adjustments

Exterior Siding	Adjustment Coefficient
Glass/Thermo.	0.10
Pre-cast Concrete	0.00
Precast Panel	0.01
Pre-finish Metal	-0.01
Reinforced Concrete	0.00
Minimum	-0.16
Comp./Wall Brd	-0.13
Below Average	-0.10
Single Siding	-0.07
Concrete/Cinder	-0.05
Asphalt	-0.04
Asbestos Shingle	-0.15
Logs	0.04
Pre-Fab Wood	-0.02
Aluminum Siding	0.00
Average	0.00
Board & Batten	-0.01
Cedar	0.02
Clapboard	0.02
Stucco on Wood	0.02
Stucco/Masonry	0.03
Vinyl Siding	0.00
Wood on Sheath	-0.01
Wood Shingle	0.02
Above Average	0.03
Brick Veneer	0.04
Brick	0.06
Stone	0.08

Roof Covering	Adjustment Coefficient
Metal/Tin	0.00
Rolled Compos	-0.01
Asphalt	0.00
Tar & Gravel	-0.01
Corrugated Asb	0.00
Asbestos Shingle	-0.02
Concrete Tile	0.01
Clay Tile	0.03
Enam Metal Shingle	0.01
Wood Shingle	0.02
Slate	0.03
Rubber Membrane	0.02

Roof Structure	Adjustment Coefficient
Flat	-0.04
Shed	-0.02
Gable/Hip	0.00
Wood Truss	0.00
Salt Box	0.01
Mansard	0.01
Gambrel	-0.04
Irregular	0.01

Bath Style	Adj. Coefficient
Fair/Poor	-0.01
Average	0.00
Good/Very Good	0.02
Excellent	0.04

Kitchen Style	Adj. Coefficient
Fair/Poor	-0.01
Average	0.00
Good/Very Good	0.02
Excellent	0.04

Interior Flooring	Adjustment Coefficient
Dirt/None	-0.10
Minimum/Plywood	-0.06
Concrete-Finished	-0.05
Concrete Above Grade	-0.10
Vinyl/Asphalt	-0.03
Linoleum	-0.03
Cork Tile	0.01
Average	0.00
Pine/Soft Wood	0.01
Terrazzo Monol	0.00
Ceram Clay Tile	0.02
Hardwood	0.02
Parquet	0.02
Carpet	0.00
Quarry Tile	0.02
Terrazzo Epoxy	-0.08
Precast Concrete	-0.05
Slate	0.03
Marble	0.04

Interior Walls	Adjustment Coefficient
Minim/Masonry	-0.10
Wall Board/Wood	-0.03
Plastered	-0.01
Plywood Panel	-0.03
Drywall	0.00
Cust. Wood Panel	0.03
K PINE/A WD	0.02

Heating	Adjustment Coefficient
None	-0.05
Floor Furnace	-0.03
Hot Air-no Duct	-0.03
Forced Air-Duct	0.00
Hot Water	0.00
Steam	-0.01
Elect Baseboard	-0.03
Radiant	0.00
Geothermal	0.02
Hydro Air	0.02

Bathroom Count	Per Unit
Full Bath	5,000.00
3 + Full Baths	3,000.00
Half Bath	2,000.00
Extra Plumb Fix	300.00

**FY 2024 Single Family Building Tables (Continued)**

Extra Features:

CODE	DESCRIPTION	UNIT TYPE	UNIT PRICE
A/C	AIR CONDITION	S.F.	2.5
ELV2	PASS ELEV	UNITS	53,000.00
FPL	FIREPLACE	UNITS	3,500.00
FPL4	FIREPLACE-GAS	UNITS	2,000.00
FPL5	METAL FIRPLACE STACK	UNITS	1,250.00
FPMO	METAL FIREPLACE OPEN	UNITS	750
FPO	EXTRA FPL OPEN	UNITS	1,000.00
PCT	PADDLEBALL CRT	S.F.	4
SNA1	SAUNA-RES	S.F.	80
SNA2	SAUNA-COM	S.F.	80
SPL4	LAP POOL	S.F.	350
WDST	WOOD STOVE	UNITS	800
WHL1	WHIRLPOOL SM	UNITS	1,500.00
WHL2	WHIRLPOOL SPA	UNITS	3,500.00

Outbuildings/Yard Items:

CODE	DESCRIPTION	UNIT TYPE	UNIT PRICE
BHS1	CMM BTH HSE AV	S.F.	16
BHS2	CMM BTH HSE GD	S.F.	20
BHS3	CMM BTH HSE PR	S.F.	13
BRN1	BARN - 1 STORY	S.F.	26
BRN2	1 STORY W/BSMT	S.F.	28
BRN5	2 STORY	S.F.	32
BRN6	BARN-RESID	S.F.	26
BRN9	1.5 STORY	S.F.	30
BRNF	BARN (FINISHED)	S.F.	98
BRNH	BARN-HORSE	S.F.	21
BTH1	BATH HOUSE/CAB	S.F.	28
BTH2	W/PLUMBING	S.F.	33
CB	CABANA	S.F.	40
DCK1	DOCKS-RES TYPE	S.F.	32
FEP	FIN ENCL PORCH	S.F.	20
FGR1	GARAGE-1 ST	S.F.	52
FGR2	GARAGE - 2 ST	S.F.	62
FGR3	GARAGE -1.5 ST	S.F.	58
FGR4	W/LOFT-AVG	S.F.	54
FGR5	W/LOFT GOOD	S.F.	58
FGR6	W/LOFT-POOR	S.F.	52

CODE	DESCRIPTION	UNIT TYPE	UNIT PRICE
FGR7	GARAGE APT UP	S.F.	90
FOP	OPEN PORCH	S.F.	24
FSP	SCREEN PORCH	S.F.	28
GAZ	GAZEBO	S.F.	17
GRN1	GREEN HOUSE-RS	S.F.	20
PAT1	PATIO-AVG	S.F.	8
PAT2	PATIO-GOOD	S.F.	13
SHD1	SHED FRAME	S.F.	11
SHD2	W/LIGHTS ETC	S.F.	18
SHD3	METAL	S.F.	7
SPL1	POOL-INGR CONC	S.F.	52
SPL2	VINYL/PLASTIC	S.F.	30
SPL3	GUNITE	S.F.	43
STB1	STABLE	S.F.	15
TEN1	TENNIS COURT	S.F.	4.25
TEN2	TEN COURT CLAY	S.F.	4.5
WDK	WOOD DECK	S.F.	18

## FY 2024 Single Family Depreciation Tables

Condition	Actual Age	Effective Age
Excellent	2023	0
Excellent	2022	0
Excellent	2021	0
Excellent	2020	0
Excellent	2019	0
Excellent	2018	0
Excellent	2017	1
Excellent	2016	1
Excellent	2015	2
Excellent	2014	2
Excellent	2013	3
Excellent	2012	3
Excellent	2011	4
Excellent	2010	4
Excellent	2008	5
Excellent	2003	5
Excellent	1998	5
Excellent	1993	5
Excellent	1988	5
Excellent	1983	5
Excellent	1973	5
Excellent	1963	5
Excellent	1953	5

Condition	Actual Age	Effective Age
Very Good	2023	0
Very Good	2022	0
Very Good	2021	0
Very Good	2020	1
Very Good	2019	2
Very Good	2018	3
Very Good	2017	4
Very Good	2016	5
Very Good	2015	5
Very Good	2014	5
Very Good	2013	6
Very Good	2012	6
Very Good	2011	6
Very Good	2010	6
Very Good	2008	6
Very Good	2003	7
Very Good	1998	7
Very Good	1993	7
Very Good	1988	8
Very Good	1983	8
Very Good	1973	8
Very Good	1963	10
Very Good	1953	12

Condition	Actual Age	Effective Age
Good	2023	0
Good	2022	0
Good	2021	0
Good	2020	1
Good	2019	2
Good	2018	3
Good	2017	4
Good	2016	5
Good	2015	6
Good	2014	7
Good	2013	8
Good	2012	9
Good	2011	10
Good	2010	10
Good	2008	11
Good	2003	12
Good	1998	13
Good	1993	14
Good	1988	15
Good	1983	16
Good	1973	18
Good	1963	21
Good	1953	25

Average	2023	0
Average	2022	0
Average	2021	0
Average	2020	1
Average	2019	2
Average	2018	3
Average	2017	4
Average	2016	5
Average	2015	6
Average	2014	7
Average	2013	8
Average	2012	9
Average	2011	10
Average	2010	11
Average	2008	12
Average	2003	14
Average	1998	16
Average	1993	18
Average	1988	20
Average	1983	22
Average	1973	25
Average	1963	30
Average	1953	35

Fair	2023	0
Fair	2022	0
Fair	2021	0
Fair	2020	1
Fair	2019	2
Fair	2018	3
Fair	2017	4
Fair	2016	5
Fair	2015	6
Fair	2014	7
Fair	2013	8
Fair	2012	9
Fair	2011	10
Fair	2010	12
Fair	2008	13
Fair	2003	16
Fair	1998	19
Fair	1993	30
Fair	1988	35
Fair	1983	40
Fair	1973	45
Fair	1963	50
Fair	1953	55

Poor	2023	0
Poor	2022	0
Poor	2021	0
Poor	2020	1
Poor	2019	2
Poor	2018	3
Poor	2017	4
Poor	2016	5
Poor	2015	6
Poor	2014	7
Poor	2013	8
Poor	2012	9
Poor	2011	10
Poor	2010	13
Poor	2008	14
Poor	2003	20
Poor	1998	25
Poor	1993	30
Poor	1988	45
Poor	1983	50
Poor	1973	55
Poor	1963	60
Poor	1953	65

### FY 2024 Condominium Complex Tables

COMPLEX CODE	DESCRIPTION	ADJUSTMENT
1	MILLBROOK	1.50
2	92 COMMONWEALTH	0.86
3	LAKESHORE DR	2.61
4	260 BOSTON POST RD	0.00
5	TURKEY HILL	1.42
6	STONERIDGE	1.05
7	HILLS AT MAINSTONE	1.12
8	CUTTING CROSS	0.00
9	GLEN OAK	0.86
10	WILLOWBROOK	0.85
11	THE MEADOWS	0.85
12	6 GREENWAY	0.78
13	GREEN WAY	0.95
14	FLD MAINSTONE	0.92
15	16 KING STREET	1.32
16	526 BSTN POST	0.90
17	16 WILLARD ST	1.52
18	311 BSTN POST	2.60
19	RESIDENCES AT 89 OXBOW	1.00
20	WAYLAND GARDENS	0.95
21	SCHOOL ST	0.00
22	WAYLAND COMMONS	0.95
23	POST RD VILLAGE	1.10
24	SAGE HILL	1.00
25	RIVER TRAIL PLACE	0.93
18-34	COVERED BRIDGE LN	0.83
31	CRAFTSMAN VILLAGE	1.03
33	STONEBRIDGE ROAD	1.00
34	COVERED BRIDGE	0.50
35	45 WEST PLAIN ST	0.97

Condominium building tables mirror the Single Family Residential Tables with the exception of complex adjustments. These adjustments are applied to account for the market and are developed by analyzing all the sales within a complex.