

**BOLTON, CONNECTICUT
DATE OF VALUE: OCTOBER 1, 2023
RESIDENTIAL/COMMERCIAL
REVALUATION METHODOLOGY**



BOLTON, CT
VALUATION PARAMETERS

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SECTION A - INTRODUCTION

CLIENT AND INTENDED USERS

The client is the Town of Bolton. The intended user is the Bolton Assessor's Office.

INTENDED USE OF THE APPRAISALS

The intended use of the appraisal is to complete a revaluation of all real properties in the Town of Bolton, in accordance with CT General Statutes Section 12-62, for ad valorem tax purposes.

EFFECTIVE DATE OF APPRAISALS AND REPORT

The effective date of the appraisals is October 1, 2023, the first day of the 2023 Grand List year.

PROPERTIES APPRAISED

The Town of Bolton contracted Vision Government Solutions to value all the real property in the community for October 1, 2023. Below is a list of the parcel count by property class, not including condo main.

Residential Class	2056
Commercial Class	64
Industrial Class	9
Special Use Class	101
Exempt Class	<u>123</u>
Total	2,353

PROPERTY RIGHTS

The property rights appraised are the owner's marketable rights in the appraised properties, which in this case is the Fee Simple Estate. This form of ownership is marketable to a potential buyer. Fee Simple Estate is defined as:

An estate of infinite duration, freely alienable. The most complete ownership in real estate possible, although still subject to the four powers of government: taxation, eminent domain, police power and escheat. May be subject to other private encumbrances or restrictions.

Source: IAAO Glossary for Property Appraisal and Assessment, 3rd edition, 2021

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TYPE AND DEFINITION OF VALUE

The properties appraised for the Town were valued based on their market value.

The market value is reflected in market sales on a specified date of value. Market value sales mean: "...a sale for the most probable price in cash, terms equivalent to cash, or in other precisely revealed terms, for which the real property will sell in a competitive and open market under all conditions requisite to a fair sale with the buyer and seller each acting prudently, knowledgeably, and assuming the price is not affected by undue stimulus. It includes the consummation of a sale as of a specified date and the passing of title from seller to buyer under conditions whereby:

- (A) the buyer and seller are typically motivated,
- (B) both parties are well informed or well advised, and acting in what they consider their best interest,
- (C) a reasonable time is allowed for exposure in the open market,
- (D) payment is made in United States' currency or in terms of financial arrangements comparable thereto, and
- (E) the price represents the normal consideration for the real property sold which is unaffected by special or creative financing or sales concessions granted by anyone associated with the sale (Connecticut State Regulation Sec. 12-62i-1).

SCOPE OF WORK

In appraising all the properties in the Town of Bolton, William Glover has completed procedures, analyses, and conclusions to determine a value opinion for all the 1-4 family residential properties, commercial, industrial, apartments over five units and the exempt properties. William Glover performed an exterior review of properties. Robert Hutwelker and Kaluska Ohlund assisted in inspecting properties of recent sales and open building permits.

The following contains a brief outline of this process.

Completed a review of the majority of properties in the community to verify the physical data either by an external inspection, data mailers to property owners, or by desktop review of residential properties.

Completed an interior inspection when possible and an exterior inspection of all properties with outstanding permits, all properties that sold and all commercial properties in the community to verify the physical data.

Obtained information from public and private sectors regarding economic trends, external factors, vacancy rates, real estate tax assessments and rates, zoning, flood plain, site data, improvement data, income and expenses.

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- Completed an external inspection and verified improved and vacant comparable sales through deed research and Sales Verification forms for the period from 10/1/2022 to 9/30/2023.
- Verified neighborhood delineations, street adjustments and factors based on an analysis of market data.
- Analyzed this information to determine the highest and best use, and to arrive at conclusions of value considering the three recognized approaches. These are the Cost Approach, Sales Comparison Approach and the Income Capitalization Approach.
- The valuation conclusions were reconciled to determine a final opinion consistent with market value. All pertinent factors, physical, legal, and financial were considered in the value determinations.

ASSUMPTIONS AND LIMITING CONDITIONS

The certification of the appraiser appearing in the appraisal report is subject to the following conditions and to such other specific and limiting conditions as are set forth by the appraiser in the report.

1. No responsibility is assumed for the legal description provided or for matters pertaining to legal or title considerations. Title to the properties is assumed to be good and marketable unless otherwise stated. Responsible ownership and competent property management are assumed.
2. No survey was furnished, so the appraiser used the town's tax map and the legal description to ascertain the physical dimensions and acreage of the properties. The appraiser has made no survey of the property.
3. The appraiser, by reason of this appraisal, is not required to give further consultation or testimony or appear in court with reference to the properties in question, unless arrangements have been previously made.
4. The appraiser assumes that there are no hidden or unapparent conditions of the property, subsoil, or structures, which would render it more or less valuable. The appraiser assumes no responsibility for such conditions, or for engineering which might be required to discover such factors.
5. Information, estimates, and opinions furnished to the appraiser, and contained in the report, were obtained from sources considered reliable and believed to be true and correct. However, no warranty is given for its accuracy.

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6. Disclosure of the contents of the appraisal report is governed by the By laws and Regulations of the IAAO with which the appraiser is affiliated.
7. Possession of this report, or a copy thereof, does not carry with it the right of publication.
8. Neither all nor any part of the contents of this report shall be disseminated to the public through advertising, public relations, news, sales, or other media without the prior written consent and approval of the appraiser.
9. It is assumed that there is full compliance with all applicable federal, state, and local environmental regulations and laws unless noncompliance is stated, defined, and considered in the appraisal report.
10. It is assumed that all applicable zoning and use regulations and restrictions have been complied with, unless non-conformity has been stated, defined, and considered in the appraisal report.
11. It is assumed that all required licenses, certificates of occupancy, consents, or other legislative or administrative authority from any local, state, or national government or private entity or organization have been or can be obtained or renewed for any use on which the value opinions contained in this report is based.
12. It is assumed that the utilization of the land and improvements is within the boundaries or property lines of the property described and that there is no encroachment or trespass unless noted in the report.
13. Any value estimates provided in the report apply to the entire property, and any pro-ratio or division of the total fractional interests will invalidate the value opinion, unless such pro-ratio or division of interests has been set forth in the report.
14. Information relative to sale transactions has been confirmed by the buyer, seller, or a third party whenever possible through verification forms sent out by the assessor's office and also through the properties deed. Every attempt has been made to verify this information by the appraiser and it is assumed to be reliable. It is specifically assumed that the sales information noted herein is correct.
15. Unless otherwise stated in this report, the existence of hazardous material, which may or may not be present on the property, was not observed by the appraisers. The appraisers have no knowledge of the existence of such materials on or in the properties, unless noted on the property record card. The appraisers, however, is not qualified to detect substances. The presence of substances such as asbestos, urea-formaldehyde foam insulation or other potentially hazardous materials may affect the value of the properties. The value opinion is predicated on the assumption that there is no such material on or in the properties that would cause a loss in value. No responsibility is assumed for any such conditions, or for any

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expertise or engineering knowledge required to discover them. The intended user is urged to retain an expert in this field, if desired.

16. The forecasts, projections, or operating estimates contained herein are based on current market conditions, anticipated short-term supply and demand factors, and a continued stable economy. These forecasts are, therefore, subject to changes with future conditions.
17. Opinions of values contained herein are estimates. There is no guarantee, written or implied, that the properties will sell or lease for the indicated amounts.
18. The Americans with Disabilities Act (ADA) became effective January 26, 1992. The appraiser has not made a specific compliance survey and analysis of this property to determine whether or not they are in conformity with the various detailed requirements of the ADA. It is possible that a compliance survey of the properties together with a detailed analysis of the requirements of the ADA could reveal that the property is not in compliance with one or more of the requirements of the act. If so, this fact could have a negative effect upon the value of the properties. Since the appraiser has no direct evidence relating to this issue, the appraiser did not consider possible noncompliance with the requirements of ADA in estimating the values of the properties.
19. The properties are appraised free and clear of any or all liens or encumbrances unless otherwise stated.

HIGHEST AND BEST USE AND PRESENT USE ANALYSIS

Highest and best use is defined as follows:

The reasonably probable and legal use of vacant land or an improved property, which is physically possible, appropriately supported, financially feasible, and that results in the highest value. The four criteria the highest and best use must meet are legal permissibility, physical possibility, financial feasibility, and maximum profitability.

To determine highest and best use, four factors are considered:

- (1) What uses are physically possible?
- (2) What uses are legally permissible?
- (3) Which of the physically possible and legally permissible uses are financially feasible?
- (4) Which of the financially feasible uses will produce the highest present worth?

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CERTIFICATION OF VALUE

I certify that, to the best of my knowledge and belief:

- The statements of fact contained in this report are true and correct.
- The reported analyses, opinions, and conclusions are limited only by the reported assumptions and limiting conditions, and is my personal, impartial, and unbiased professional analyses, opinions, and conclusions.
- I have no present or prospective interest in the properties that are the subject of this report, and I have no personal interest with respect to the parties involved.
- I have no bias with respect to any property that is the subject of this report or to the parties involved with this assignment.
- My engagement in this assignment was not contingent upon developing or reporting predetermined results.
- My compensation for completing this assignment is not contingent upon the reporting of a predetermined value or direction in value that favors the cause of the client, the amount of the value opinion, the attainment of a stipulated result, or the occurrence of a subsequent event directly related to the intended use of the appraisals.
- My analyses, opinions, and conclusions were developed, and this report has been prepared, in conformity with the Uniform Standards of Professional Appraisal Practice.
- I have not made a personal inspection of all the properties that are the subject of this report. The following staff appraisers assisted in the inspection of the properties: Robert Hutwelker and Kaluska Ohlund.
- In appraising all the properties in the Town of Bolton, William Glover completed procedures, analyses and conclusions to determine a value opinion for all the 1-4 family residential properties, commercial, industrial, apartments over four units and the exempt properties.
- The opinion of market value of the owner's marketable rights for all 2,353 properties in the Town of Bolton, which in this case are the fee simple estate, as of October 1, 2023 is:

\$849,044,000

William Glover – Project Manager *William Glover*

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SECTION B - RESIDENTIAL VALUATION METHODOLOGY

The attached land schedule and supporting documentation are submitted for your review. Residential land values were developed through the analysis of vacant land sales and use of a land extraction technique. The analysis was based upon the following:

Land sales that were considered to be arms-length transactions were utilized in the analysis. Sales were broken down into:

1. Street address
2. Parcel identification number
3. Site Index
4. Date of sale
5. Sale price
6. Size of parcel – acres
7. Proposed value
8. Appraised to sales ratio – ASR
9. Any adjustments that is specific to that parcel – topography, vacancy, waterfront, views.

Lots are arranged by parcel size and equal desirability. A distinct correlation of lot size versus value per square foot becomes apparent. Most frequently occurring similarities in sale prices relating to parcel size are plotted on a land curve. When a desired curve is achieved, land values are set for specific land size parameters, and a land schedule is finalized. Through the land analysis process nine distinct site indexes were developed.

The proposed (schedules) values were then tested against the residuals. Multiplying the land size by the proposed price per square foot to yield a proposed land value tests the proposed land schedule. This proposed land value is then divided by the land residual to yield an assessment to sales ratio (ASR). Final determination of desired land values is completed by calculating the mean, median, and co-efficient of dispersion from the ASR.

The **MEAN** is the calculated average of all sales in a specific category. The sum of all assessment to sales ratios (ASR) is then divided by the number of sales to give a MEAN ASR.

The **MEDIAN** is the value of the middle sale in an uneven number of sales arranged according to size. Another way of describing it would be a positional average that is not affected by the size of extremes values.

The **CO-EFFICIENT OF DISPERSION (COD)** also known as the measure of central tendency, is the ratio of a measure of absolute dispersion to an average and expressed as a ratio of the standard deviation (amount of variability of scatter in a frequency distribution) to the median. In simpler terms, this is the tendency of sales or items being analyzed to cluster around a central point and/or specific value. The **COD** is calculated by subtracting the median from each sale ASR. Once this is complete, the sum total is divided by the number of sales and finally

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divided by the median itself. The resulting value is the co-efficient of dispersion. When acceptable statistics are achieved, the final land schedules are implemented.

RESIDENTIAL LAND VALUATION PARAMETERS

LAND USE CODES

Each land line must be assigned a land use code. The first land line's code should reflect the current primary use of the parcel. The Land Use Code chosen will correlate to a Land Class for reporting purposes and for the classification of the parcel as Residential, Commercial, Industrial, Exempt, Open Space or Special. This classification will drive the land price curve based on the parcel's primary use. The available Use codes and the associated Land Classes are listed on the page entitled LAND USE CODE TABLE in section E of this report.

LAND VALUATION PRICING CHART

The following chart illustrates the primary land parameters used for various size building lots when the Land Class as directed by the Use Code is equal to R, O, S, or E.

Lot Size	Corresponding Price
.01 Acre	\$50,000
.10 Acre	\$65,000
.25 Acre	\$80,000
.50 Acre	\$82,500
.75 Acre	\$82,500
1.00 Acre	\$92,500
1.5 Acres	\$95,000
2.0 Acres	\$100,000

LAND PRICING INSTRUCTIONS

Land Line 01: If the parcel is buildable, the first Land Line will contain a building lot priced according to size based on the chart above. Additional factors such as Street Index, Special Calculations, and Condition adjustments may also apply to this land line and are discussed below.

If the parcel is landlocked, the first Land Line will contain the amount of land in acres and is priced at \$8,100 per acre. The Site Index should be set at 0 with an Influence Factor of 1.00. Condition adjustments may also apply to this land line and are discussed below.

Land Line 02: Land Line #2 will include all additional land in excess of the primary land. Excess land is priced at \$8,100 per acre. The Site Index for these land lines should be set at 0 with an

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Influence Factor of 1.00. Additional adjustments may be made in the Condition Factor for topography, shape, etc.

STREET INDEX ADJUSTMENTS

Similarly coded neighborhood streets exhibit homogeneous characteristics which take into account the environmental, economic and social characteristics of each area.

CONDITION FACTORS

Primary and Secondary Land:

Buildable lots may have a “condition factor” applied to it which represents an adjustment for such conditions as undesirable topography (excessively steep, wet or rocky areas), poor lot access, lot restrictions, market related adjustments, and other factors that may affect the potential use and/or resale value of that particular lot. Adjustments to this land vary depending on the severity of the problem.

Excess Land:

Excess Land may have condition factors for extreme topography problems, wetlands, or undesirable shape. The range of condition factors will vary based on the amount of the parcel affected and the severity of the problem.

RESIDENTIAL BUILDING AND IMPROVEMENTS ANALYSIS PROCEDURES

Residential building costs, extra features and outbuildings costs were determined through a combination of reviewing the cost estimates provided by cost manuals and discussions with local builders.

The base building rates and construction adjustment tables included within have been developed to estimate the replacement cost new of all improvements. The construction quality and depreciation adjustments were based on a visual inspection by the field review appraisers. The depreciated value of the dwelling, outbuildings and extra features were then added to the improved site value to produce a complete property value indication. The developed tables and generated values were then tested against sales prices by various stratifications, using all improved arms-length transactions which occurred from October 1, 2022 through September 30, 2023. (Refer to the Sales Ratio Study in Section D).

Functional Obsolescence

Functional obsolescence has been applied where defects in design have adversely affected value. Anytime functional obsolescence was used, an explanation can be found in the notes section of the property record card.

External Obsolescence

External obsolescence has been applied where it is evident that external influences have adversely affected value. Anytime external obsolescence was applied, an explanation can be found in the notes section of the property record card.

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Under Construction

Depreciation overrides exist on properties where there are significant unfinished areas of construction as of the valuation date.

Advanced Physical & Market Adjustments

When appropriate due to the current utility of a building, a depreciation override may be applied.

BUILDING VALUATION

Process for Collecting, Validating and Reporting Data

All buildings had an external inspection to verify the accuracy of the real estate data. It is necessary to observe the style, quality, condition, and adequacy of each component of the building. The following elements have been rated as to quality, workmanship, and special physical characteristics.

- Style Type (Ranch, Colonial, etc.)
 - Model (Residential, Commercial, etc.)
 - Grade
 - Stories
 - Occupancy
 - Exterior Wall
 - Roof Structure
 - Roof Cover
 - Interior Wall
 - Interior Floor
 - Heating Fuel and Type
 - Bedrooms, Bathrooms & Total Rooms
 - Year Built
 - Condition of Property
 - Functional and Economic Obsolescence
 - Outbuildings & Extra Features
-

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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 having a single story height, generally seen on uneven terrain lots. It can be a front/rear or side/rear 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-story, or split-level. Characterized by large windows, open planning, horizontal lines and simple details.

Raised Ranch

A combination of the ranch and tri-level designs. The basement area sets on or slightly below the ground level and is usually partially or fully finished. Basement garages are common.

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Camp

A seasonal, low-quality structure with minimal interior finish. For seasonal use only. Usually contains no central heating system.

Refer to the building table section for a detailed listing of the building styles that were utilized for the Bolton, Connecticut project.

COST/MARKETING APPROACH MODELING

Once all the pertinent physical data regarding the improvements have been collected, the replacement cost of the building is obtained. Vision's cost tables were utilized to develop a replacement cost for a building. Once the cost of the building was developed, depreciation from normal wear and tear and from functional and external obsolescence was deducted. The remaining value is considered the Replacement Cost Less Depreciation (RCLD). The market indicated land value and any other outbuilding values are added to give you a final value. This value is compared to market sale prices of similar properties to ensure that the property is appraised at market value for October 1, 2023.

Qualified sales that occurred between 10/1/2022 & 9/30/2023 were utilized. These sales were analyzed based on style, location, lot size, building size and year built. Refer to the Sales Ratio Studies Table to see the detailed reports.

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SECTION C - GRADING ADJUSTMENT METHODOLOGY

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 impact on improvement values (Neighborhood and Location). 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 \$100,000 home in the \$200,000 neighborhood will usually bring more than its pure replacement cost.

Any variations from the pure cost approach quality rating should be made only with supportable conclusive market evidence, using neighborhood sales to justify these adjustments. Once the quality grade determinants are determined, the final quality grades should be similar on similar homes within similar neighborhoods. Equitability and consistency are paramount.

QUALITY GRADE ADJUSTMENTS

Within Vision Government Solution's Appraisal System, there are quality adjustments available to cover a wide range of possible construction qualities. The quality grades applied to the properties are multipliers, or factors, applied to the basic construction cost, which is derived from the structural components.

What follows are the quality grade ratings used in Bolton:

These guidelines are used to establish quality grades based purely on a cost approach system, unadjusted for market neighborhood conditions.

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THE GENERAL QUALITY SPECIFICATIONS FOR EACH GRADE ARE AS FOLLOWS:

- 09-10 Grade Buildings generally have an excellent architectural style and design, constructed with the finest quality materials and workmanship throughout. Superior quality interior finish and built-in features. Deluxe heating system and very good grade plumbing and lighting fixtures.
- 07-08 Grade Architecturally attractive buildings constructed with very good quality materials and workmanship throughout. High quality interior finish and built-in features. Deluxe heating system and very good grade plumbing and lighting fixtures.
- 05-06 Grade Buildings constructed with good quality materials and above average workmanship throughout. Moderate architectural treatment. Good quality interior finish and built-in features. Good grade heating, plumbing, and lighting fixtures.
- 03-04 Grade Buildings constructed with average quality materials and workmanship throughout, conforming with the base specifications used to develop the pricing schedule. Minimal architectural treatment. Average quality interior finish and built-in features. Standard grade heating, plumbing, and lighting fixtures.
- 02 Grade Buildings constructed with economy quality materials and fair workmanship throughout. Void of architectural treatment. Cheap quality interior finish and built-in features. Low-grade heating, plumbing, and lighting fixtures.
- 00-01 Grade Buildings constructed with a very cheap grade of materials, usually “culls” and “seconds” and very poor-quality workmanship resulting from unskilled, inexperienced, “do-it-yourself” type labor. Low-grade heating, plumbing, and lighting fixtures.

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Some of the most common grades are displayed below with a photograph of what a typical house would look like for that specific grade.

BELOW AVERAGE QUALITY
GRADE 00-02

Typically, this home will be of lower quality than the community's average home. Although the quality of materials and workmanship is below average, these houses are not necessarily below the minimum building code requirements. The interior finish, however, is plain with few refinements, design is from stock plans and ornamentation is limited to the facade, if at all.



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AVERAGE QUALITY
GRADE 03

Homes constructed with average quality materials and average workmanship. Average quality interior finish; usually has minimal window openings.



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ABOVE AVERAGE QUALITY RATING
GRADE 04-05

Typically, this home will be slightly better than the average quality home within the community. Usually it is mass-produced, meeting or exceeding minimum building code requirements. The quality of materials and workmanship is acceptable, with some of its components reflecting better than average or custom craftsmanship. The interior will usually contain stock components in the average to upper average range of quality, including cabinets, doors, hardware and plumbing. The front facade ornamentation will usually be of stock quality.



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GOOD QUALITY RATING
GRADE 06-07

This type of residence may be mass produced in above average residential developments or built for an individual owner. Good standard quality materials that exceed minimum building codes. Exhibit pronounced architectural styling and detail, and having an ample amount of built in features. The interiors are well finished with good quality paper, paint, and floor covering, as well as attractive hardware and fixtures. Exteriors have ornamental refinements of good quality material. Custom built tract homes would normally fall into this classification. Examples of good quality rating are foundations with drain tiles, exterior walls with more insulation, better sheathing, and thicker doors, higher quality plumbing, electrical, heating fixtures, kitchen cabinets and closets, and tiled bathrooms.



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VERY GOOD QUALITY RATING
GRADE 08

These types of residences are typical of those built-in-high-quality tracts or developments and are frequently individually designed. Attention has been given to interior refinements and detail. Exteriors have good fenestration with some custom ornamentation.



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EXCELLENT QUALITY RATING
GRADE 09-10

Typically built-in high-quality tracts or developments, and individually designed. Very good attention is given to interior detail and refinements, including ample cabinetry and specialty items, such as walk-in closets, etc. Exteriors display very good trim and sash with some custom ornamentation.



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SECTION D - RESIDENTIAL VALUATION REPORTS

SALES RATIO BY:

LAND USE
STYLE
RESIDENTIAL GRADE
BUILDING SIZE
LOT SIZE
ACTUAL YEAR BUILT
SALE PRICE QUARTILE
OVERALL – GIS

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Building Size	Count	Median A/S Ratio	COO	PRD	Median Sale Price	Median Appraised	Mean Sale Price	Mean Appraised	Mean A/S Ratio	Std Dev(R)
1,000 - 1,500	10	0.9197	5.96	1.003126	290000	270400	288190	264980	0.9223	0.074066
1,500 - 2,000	10	1.0091	9.86	1.009406	310000	307650	313140	310010	0.9993	0.136957
2,000 - 2,500	13	0.9966	7.02	1.005023	369900	361900	350530.77	350023.08	1.0036	0.090478
2,500 - 3,000	6	0.9842	2.27	1.00009	426250	423900	423583.33	419066.67	0.9902	0.034708
3,000 - 4,000	9	0.9952	5.66	1.000149	500000	502600	519333.33	519722.22	1.0009	0.074529
4,000 - 5,000	1	1.0328	0	1	360000	371800	360000	371800	1.0328	0
5,000 - 10,000	1	1.0412	0	1	575000	598700	575000	598700	1.0412	0
	50	0.9871	7.1	0.999438	362500	357700	374414	369276	0.9857	0.06264

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Sale Date Half	Count	Median A/S Ratio	COO	PRD	Median Sale Price	Median Appraised	Mean Sale Price	Mean Appraised	Mean A/S Ratio	Std Dev(R)
2022, H2	9	1.033	4.35	1.003489	360000	371800	351944.44	369666.67	1.054	0.05521
2023, H1	29	0.9833	7.29	1.000817	369900	361900	372906.9	367586.21	0.9865	0.099466
2023, H2	12	0.9197	5.71	0.98713	353500	323150	394908.33	379666.67	0.9325	0.062657
	50	0.9871	7.1	0.999438	362500	357700	374614	369276	0.9857	0.09264

BOLTON, CT.
VALUATION PARAMETERS
 Valuation Date: October 1, 2023

Sale Date Quartile	Count	Median A/S Ratio	COO	PRD	Median Sale Price	Median Appraised	Mean Sale Price	Mean Appraised	Mean A/S Ratio	Std Dev(I)
2022, Q4	9	1.033	4.35	1.003489	360000	371800	351944.44	369666.67	1.054	0.05521
2023, Q1	10	0.988	5.4	1.00094	354500	349550	362250	369630	1.0213	0.088865
2023, Q2	19	0.9519	8.04	0.999939	309900	361900	378515.79	366510.53	0.9682	0.102053
2023, Q3	12	0.9197	5.71	0.98713	353500	323150	394908.33	373066.67	0.9325	0.062857
	50	0.9871	7.1	0.999438	362500	357700	374414	369276	0.9857	0.09264

BOLTON, CT.
VALUATION PARAMETERS
 Valuation Date: October 1, 2023

Residential Grade	Count	Median A/S Ratio	COO	PRD	Median Sale Price	Median Appraised	Mean Sale Price	Mean Appraised	Mean A/S Ratio	Std Dev(R)
03, C	17	0.9262	8.83	1.001902	293000	274400	305052.94	288311.76	0.9409	0.113323
04, C+	21	0.9919	6.76	1.007964	375000	366500	370566.67	367166.67	0.9967	0.087346
05, B-	7	0.9952	2.17	1.002148	435000	436100	433454.29	430485.71	0.9954	0.030384
06, B	3	1.0742	1.73	0.999832	485000	505200	478000	512066.67	1.0711	0.028032
07, B+	1	1.0465	0	1	565000	591300	565000	591300	1.0465	0
08, A-	1	0.9876	0	1	720000	711100	720000	711100	0.9876	0
	50	0.9871	7.1	0.999438	362500	357700	374454	369276	0.9857	0.09264

BOLTON, CT.
VALUATION PARAMETERS
 Valuation Date: October 1, 2023

Land Use	Count	Median A/S Ratio	COO	PRD	Median Sale Price	Median Appraised	Mean Sale Price	Mean Appraised	Mean A/S Ratio	Std Dev(R)
001, Res Dwelling	48	0.9855	7.21	0.999885	362500	357900	371787.5	365777.08	0.9837	0.094036
007, Single Fam w/in-Low	2	1.0038	0.72	0.997743	437450	453250	437450	453250	1.0038	0.010536
	50	0.9871	7.1	0.999438	362500	357900	374614	368276	0.9857	0.09264

BOLTON, CT.
VALUATION PARAMETERS
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Lot Size	Count	Median A/S Ratio	COO	PRD	Median Sale Price	Median Appraised	Mean Sale Price	Mean Appraised	Mean A/S Ratio	Std Dev(%)
0.100 - 0.250	1	0.9132	0	1	250000	228300	250000	228300	0.9132	0
0.300 - 0.500	4	0.9347	6.23	1.004699	300000	288350	312750	293300	0.9422	0.06876
0.500 - 1.000	12	0.9894	6.21	0.98968	394500	408850	400158.33	398475	0.9855	0.085958
1.000 - 3.000	30	0.9874	7.55	1.003438	352500	347550	369513.33	366190	0.9944	0.100238
3.000 - 5.000	1	1.0265	0	1	369900	379700	369900	379700	1.0265	0
5.000 - 10.000	2	0.9598	9.2	1.009406	481250	457600	481250	457600	0.9598	0.124875
	50	0.9871	7.1	0.999438	362500	357700	374414	369276	0.9857	0.09264

BOLTON, CT.
VALUATION PARAMETERS
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Sale Price Quartile	Count	Median A/S Ratio	COO	PRD	Median Sale Price	Median Appraised	Mean Sale Price	Mean Appraised	Mean A/S Ratio	Std Dev(%)
Q1	12	0.963	10.25	1.003796	278000	264600	271158.33	266700	0.9873	0.130943
Q2	13	0.9919	7.13	1.00386	315000	307500	323800	312953.85	0.9683	0.092555
Q3	12	0.9809	5.57	1.001717	385000	380250	388491.67	383408.33	0.986	0.076992
Q4	13	1.0025	5.24	0.999806	499000	493600	507346.15	508161.54	1.0014	0.068768
	50	0.9871	7.1	0.999438	362500	357700	374414	369276	0.9857	0.09264

BOLTON, CT.
VALUATION PARAMETERS
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Site Index	Count	Median A/S Ratio	COO	PRD	Median Sale Price	Median Appraised	Mean Sale Price	Mean Appraised	Mean A/S Ratio	Std Dev(R)
2	2	0.9924	4.08	1.001369	372500	369150	372500	369150	0.9924	0.057205
4	3	0.8799	1.58	1.005305	293000	257800	357666.67	316000	0.8882	0.022054
5, Residential	15	0.9809	8.72	0.998684	324900	307800	342180	331420	0.9673	0.113113
6	17	0.9952	7.4	1.000632	312500	315600	337882.35	340888.24	1.0095	0.095612
7	9	0.9966	5.61	0.999485	434000	438000	433444.44	432166.67	0.9965	0.073576
8	2	0.9837	0.36	0.999692	460000	452650	460000	452650	0.9837	0.00495
9	2	1.0146	2.66	1.005218	602500	608150	602500	608150	1.0146	0.038184
	50	0.9871	7.1	0.999438	362500	357700	374414	369276	0.9857	0.09264

BOLTON, CT.
VALUATION PARAMETERS
 Valuation Date: October 1, 2023

Style	Count	Median A/S Ratio	COO	PRD	Median Sale Price	Median Appraised	Mean Sale Price	Mean Appraised	Mean A/S Ratio	Std Dev(R)
01, Ranch	13	0.9833	9.44	1.009179	295000	286400	312907.89	312376.92	1.0094	0.120987
02, Split-Level	1	0.8819	0	1	375000	330700	375000	330700	0.8819	0
03, Colonial	15	0.9952	6.21	0.995002	432500	453300	460760	454020	0.9804	0.085405
04, Cape	11	0.9872	5.34	0.995313	310000	307800	333718.18	325581.82	0.971	0.075863
07, Contemporary	4	0.992	3.86	0.999978	442500	437050	437250	437275	1	0.055467
08, Raised Ranch	4	0.9796	9.99	0.9962	328450	315150	333600	330700	0.9876	0.124438
63, Antique	2	0.9718	6.28	0.989976	310000	304300	310000	304300	0.9718	0.086267
99, Vacant Land	3	1.1573	14.52	0.990983	130000	171700	133333.33	147766.67	1.0983	0.257183
	53	0.9872	7.99	1.003301	360000	341600	360767.92	356737.74	0.9921	0.106397

BOLTON, CT.
VALUATION PARAMETERS
 Valuation Date: October 1, 2023

Actual Year Built	Count	Median A/S Ratio	COO	PRD	Median Sale Price	Median Appraised	Mean Sale Price	Mean Appraised	Mean A/S Ratio	Std Dev(%)
0 - 1900	2	0.9718	6.28	0.989976	310000	304300	310000	304300	0.9718	0.086267
1900 - 1930	1	1.0481	0	1	432500	453300	432500	453300	1.0481	0
1930 - 1940	3	0.8799	7.39	0.997642	293000	257800	291000	264466.67	0.9067	0.100322
1940 - 1950	5	0.9546	4.81	1.001848	310000	307800	320980	318680	0.9646	0.066617
1950 - 1960	13	0.9841	8.55	1.00768	285000	286400	308538.46	306469.23	1.0009	0.117904
1960 - 1970	5	0.9067	12.25	1.001439	360000	322800	356480	334100	0.9386	0.148341
1970 - 1980	3	0.9564	5.16	0.990496	332000	315600	370666.67	368833.33	0.9856	0.078202
1980 - 1990	8	1.0058	5.84	1.001067	394500	388250	409612.5	412075	1.0071	0.076607
1990 - 2000	7	0.9872	3.78	1.001669	435000	436300	449714.29	436614.29	0.9725	0.055872
2000 - 2018	3	1.0412	1.89	1.002973	575000	598700	620000	633700	1.0251	0.032584
	50	0.9871	7.1	0.999438	362500	357700	374414	369276	0.9857	0.09264

BOLTON, CT.
VALUATION PARAMETERS

Valuation Date: October 1, 2023

SECTION E - LAND TABLES

Land Curve Parameters

Land Use Codes

Special Calculations

BOLTON, CT.
VALUATION PARAMETERS

Valuation Date: October 1, 2023

<u>LAND CURVE PARAMETERS</u>		
Class	Area (acres)	Price
C	0.01	26000
C	0.10	31000
C	0.25	41000
C	0.50	61000
C	0.75	71000
C	1.00	82000
C	1.50	122000
C	2.00	163000
C	5.00	326000
C	10.00	510000
C	20.00	1020000
E	0.01	50000
E	0.10	65000
E	0.25	80000
E	0.50	82500
E	0.75	82500
E	1.00	92500
E	1.50	95000
E	2.00	100000
I	0.01	26000
I	0.10	31000
I	0.25	41000
I	0.50	61000
I	0.75	71000
I	1.00	82000
I	1.50	122000
I	2.00	163000
I	5.00	326000
I	10.00	510000
I	20.00	1020000
O	0.01	50000
O	0.10	65000
O	0.25	80000
O	0.50	82500
O	0.75	82500
O	1.00	92500
O	1.50	95000
O	2.00	100000
R	0.01	50000

BOLTON, CT.
VALUATION PARAMETERS

Valuation Date: October 1, 2023

<u>LAND CURVE PARAMETERS</u>		
Class	Area (acres)	Price
R	0.10	65000
R	0.25	80000
R	0.50	82500
R	0.75	82500
R	1.00	92500
R	1.50	95000
R	2.00	100000
S	0.01	50000
S	0.10	65000
S	0.25	80000
S	0.50	82500
S	0.75	82500
S	1.00	92500
S	1.50	95000
S	2.00	100000

BOLTON, CT.
VALUATION PARAMETERS

Valuation Date: October 1, 2023

LAND USE CODES

LAND USE	Parcel Count	LAND VALUE	BUILDING VALUE	TOTAL VALUE	PERCENT LAND	PERCENT BUILDING
100-Res Vacant	234	7,677,560	7,063,300	14,740,860	52.08%	47.92%
101-Res Dwelling	1831	138,183,420	352,294,300	490,477,720	28.17%	71.83%
102-Two Family	18	1,257,000	2,872,500	4,129,500	30.44%	69.56%
103-Three Family	4	277,000	643,000	920,000	30.11%	69.89%
107-Single Fam w/In-Law	4	304,400	1,296,500	1,600,900	19.01%	80.99%
113-Res/Com	1	141,000	376,900	517,900	27.23%	72.77%
200-Comm Land	13	1,258,200	1,425,500	2,683,700	46.88%	53.12%
201-Commercial	35	3,847,040	11,546,400	15,393,440	24.99%	75.01%
202-Comm w/ OB	3	306,070	17,700	323,770	94.53%	5.47%
203-Comm Res	2	307,260	800,200	1,107,460	27.74%	72.26%
208-Comm Apts	8	1,044,230	3,246,400	4,290,630	24.34%	75.66%
301-Industrial	11	1,571,700	7,811,400	9,383,100	16.75%	83.25%
610-Forest	40	364,940	0	364,940	100.00%	0.00%
710-490 Tillable A	39	608,890	674,000	1,282,890	47.46%	52.54%
712-490 Tillable C	1	14,440	0	14,440	100.00%	0.00%
713-490 Tillable D	1	2,070	0	2,070	100.00%	0.00%
900-Exempt Vac	87	7,768,300	13,000	7,781,300	99.83%	0.17%
901-Exempt Res	3	217,360	631,700	849,060	25.60%	74.40%
909-Exempt Vac w/ OB	1	86,500	433,200	519,700	16.64%	83.36%
920-Exempt Comm	17	3,364,940	18,300,100	21,665,040	15.53%	84.47%
925-Exempt Comm Vac	1	31,500	0	31,500	100.00%	0.00%
Totals	2,354	168,633,820	409,446,100	578,079,920		

BOLTON, CT.
VALUATION PARAMETERS

Valuation Date: October 1, 2023

SPECIAL CALCULATIONS

Code	Unit Type	Description	Affect On Price	Affect Total or Units	Factor
DVL	*	DEVELOPMENT	ADJUST	Units	0.85
GM	*	GAS MART	ADJUST	Units	1.50
L	AC	LAKE	ADJUST	Units	2.85
LC1	*	Location 1	ADJUST	Units	1.15
LC2	*	Location 2	ADJUST	Units	1.10
LC3	*	Location 3	ADJUST	Units	1.05
RE1	*	MILD ROW/ESMT	ADJUST	Units	0.97
RE2	*	MOD ROW/ESMT	ADJUST	Units	0.95
RE3	*	SEVR ROW/ESMT	ADJUST	Units	0.90
U1	*	USE	ADJUST	Units	1.50
U2	*	USE	ADJUST	Units	2.00
WV	AC	WV-PROX	ADJUST	Units	1.50
WV1	AC	WV1	ADJUST	Units	1.30
WV2	AC	WV2	ADJUST	Units	1.20
WV3	AC	WV3	ADJUST	Units	1.10

BOLTON, CT.
VALUATION PARAMETERS

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SECTION F - BUILDING TABLES

New Construction % Complete
Sub Area Codes
Extra Feature Codes
Outbuilding Codes
Depreciation Tables

BOLTON, CT.
VALUATION PARAMETERS

Valuation Date: October 1, 2023

NEW CONSTRUCTION PERCENTAGE COMPLETE

<u>COMPONENT</u>	<u>CUMULATIVE % COMPLETE</u>	<u>ITEM % OF TOTAL</u>
FOUNDATION	5%	5%
DECK	5%	10%
FRAMED & BOARDED IN	15%	25%
ROOF ON	5%	30%
EXTERIOR SIDING ON	5%	35%
CHIMNEY & BRICK WORK	5%	40%
WEATHER TIGHT DOORS & WINDOWS	5%	45%
ROUGH PLUMBING & HEATING	5%	50%
WIRING & INSULATION	5%	55%
ROCK LATH	5%	60%
FINISHED PLASTER/DRYWALL	5%	65%
FINISHED FLOORS & TRIM	10%	75%
FINISHED PLUMBING	5%	80%
FINISHED HEAT	5%	85%
KITCHEN CABINETS & APPLIANCES	5%	90%
INT. & EXT. PAINT & DECORATING	5%	95%
EXT. WALKS & STAIRWAYS	5%	100%

BOLTON, CT.
VALUATION PARAMETERS

Valuation Date: October 1, 2023

SUBAREA CODES

Area Type	Area Description
AOF	Office
APT	Apartment
BAS	First Floor
BAY	Bay Window
BSM	Basement
CAN	Canopy
CAT	Cathedral Ceiling NC
CGR	Comm Garage
CLP	Loading Platform
CRL	Crawl Space
CTH	Cathedral Ceiling
DCK	Deck
EAF	Finished Qtr Stry
EAU	Unfinished Qtr Sry
EPA	Encl Pool Area
FAT	Finished Attic
FBM	Finished Basement
FCP	Carport
FEP	Finished Enclosed Porch
FGH	Heated Garage
FGR	Garage
FHS	Finished Half Story
FLL	Fin Lower Level Comm
FNS	Finished 90% Story
FOP	Open Porch
FSP	Screened Porch
FST	Finished Utility Area
FUS	Finished Upper Story
GAZ	Gazebo
GRN	Greenhouse
LBM	Low Basement
MZU	Mezz Unfin
PRS	Piers
PTB	Brick Patio
PTC	Concrete Patio
PTO	Patio
PTS	Stone Patio

BOLTON, CT.
VALUATION PARAMETERS

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RBM	Raised Basement
RMP	Ramp
SDA	Store Display Area
SHD	Attached Shed
SHP	Workshop
SLB	Slab
SOL	Solarium
SPA	Service Production Area
STP	Stoop
SUN	Sunroom
TDK	Trex Deck
TQS	Three Quarter Story
UAT	Unfinished Attic
UBS	Unfinished First Fl
UEP	Unfin. Enclosed Porch
UHS	Unfinished Half Story
UNK	VERIFY AREA
UNS	Unfin 90% Story
UQS	Unfin 3/4 Story
UST	Unfinished Utility Area
UUS	Unfinished Upper Story
VLT	Vaulted Ceiling
WHS	Warehouse

BOLTON, CT.
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EXTRA FEATURE CODES

Code	Description	Unit Type	Unit Price
A/C	Air Condition	UNITS	2.5
ATM1	Automatc Tellr	UNITS	35000
BOX	Safe Deposit	UNITS	80
CLR1	Cooler	S.F.	40
CLR2	Freezer Temps	S.F.	54
DUW1	Drive-Up Windw	UNITS	7000
DUW2	Wide Bay	UNITS	9000
DUW3	W/Pneu Tube	UNITS	16000
DUW4	W/Rem Scr&Tube	UNITS	32000
ELV1	Elevator Pass	STOPS	12000
ELV2	Elevator Frght	STOPS	10000
FBM	Finished Bsmt	S.F.	20
FES	Fire Escape	UNITS	1600
GIR1	Girders Lt 12"	L.F.	29
GIR2	Girders 13"-18	L.F.	36
GIR3	Girders 19"-24	L.F.	58
GIR4	Grdrs Over 24"	L.F.	100
LDL2	W/Man Flip Out	UNITS	1000
LFT1	Lift-Light	UNITS	2700
LFT2	Lift-Heavy	UNITS	3300
MEZ1	Mezzanine-Unf	S.F.	14
MEZ2	Finished	S.F.	20
MEZ3	W/Partitions	S.F.	22
NDP	Nite Deposit	UNITS	8000
RQT	Racquetball	UNITS	22000
SLR	Solar Panels	UNITS	0
SNA	Sauna	UNITS	700
SPR1	Sprinklers-Wet	S.F.	0.8
SPR2	Wet/Concealed	S.F.	1.1
SPR3	Dry	S.F.	0.9
VLT1	Vault-Avg	S.F.	93
VLT2	Vault-Good	S.F.	115
VLT3	Vault-Excellnt	S.F.	150
VLT4	Vault-Poor	S.F.	55

BOLTON, CT.
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<u>OUTBUILDING CODES</u>					
Code	Description	Sub Code	Description	Unit Types	Unit Price
BHS	Comm Bath House	FR	Frame	S.F.	20.00
BHS	Comm Bath House	MS	Masonry	S.F.	13.00
BRN0	Barn W/ Fin Up	FR	Frame	S.F.	40.00
BRN0	Barn W/ Fin Up	MS	Masonry	S.F.	40.00
BRN0	Barn W/ Fin Up	MT	Metal	S.F.	40.00
BRN1	1 Story Barn	FR	Frame	S.F.	20.00
BRN1	1 Story Barn	MS	Masonry	S.F.	20.00
BRN1	1 Story Barn	MT	Metal	S.F.	16.00
BRN2	1s Barn W/Loft	FR	Frame	S.F.	24.00
BRN2	1s Barn W/Loft	MS	Masonry	S.F.	24.00
BRN2	1s Barn W/Loft	MT	Metal	S.F.	18.00
BRN3	1s Barn W/Bsmt	FR	Frame	S.F.	22.00
BRN3	1s Barn W/Bsmt	MS	Masonry	S.F.	22.00
BRN3	1s Barn W/Bsmt	MT	Metal	S.F.	18.00
BRN4	1s Barn W/Loft&Bsmt	FR	Frame	S.F.	28.00
BRN4	1s Barn W/Loft&Bsmt	MS	Masonry	S.F.	28.00
BRN4	1s Barn W/Loft&Bsmt	MT	Metal	S.F.	22.00
BRN5	2s Barn	FR	Frame	S.F.	28.00
BRN5	2s Barn	MS	Masonry	S.F.	28.00
BRN5	2s Barn	MT	Metal	S.F.	28.00
BRN6	2s Barn W/ Bsmt	FR	Frame	S.F.	32.00
BRN6	2s Barn W/ Bsmt	MS	Masonry	S.F.	32.00
BRN6	2s Barn W/ Bsmt	MT	Metal	S.F.	32.00
BRN7	Bank Barn	FR	Frame	S.F.	28.00
BRN7	Bank Barn	MS	Masonry	S.F.	28.00
BRN7	Bank Barn	MT	Metal	S.F.	28.00
BRN8	Pole Barn	FR	Frame	S.F.	16.00

BOLTON, CT.
VALUATION PARAMETERS

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<u>OUTBUILDING CODES</u>					
Code	Description	Sub Code	Description	Unit Types	Unit Price
BRN8	Pole Barn	MS	Masonry	S.F.	16.00
BRN8	Pole Barn	MT	Metal	S.F.	16.00
BRN9	Custom Barn	FR	Frame	S.F.	55.00
BRN9	Custom Barn	MS	Masonry	S.F.	55.00
BRN9	Custom Barn	MT	Metal	S.F.	55.00
BTH	Pool House			S.F.	22.00
BTH1	Pool House W/ Plumb			S.F.	30.00
CAB	Cabin			S.F.	30.00
CAB1	Cabin W/ Plumbing			S.F.	40.00
CELL	Cell Tower			FEET	5.00
CNDR	Condo Rights				20,000.00
CNP	Canopy			S.F.	10.00
CNPG	Gas Canopy			S.F.	35.00
CRN	Corn Crib			S.F.	10.00
CRT	Court	BB		S.F.	5.00
CRT	Court	RB		S.F.	7.00
CUB	Commercial Mtl Bldg			S.F.	35.00
DAM	Dam Improvements			L.F	750.00
DCK	Deck			S.F.	12.00
DOCK	Res Dock			S.F.	25.00
FCP	Carport			S.F.	14.00
FDTN	Foundation	R	Residence	UNITS	20,000.00
FEP	Enclosed Porch			S.F.	24.00
FGR1	Garage	FR	Frame	S.F.	24.00
FGR1	Garage	MS	Masonry	S.F.	24.00
FGR1	Garage	MT	Metal	S.F.	24.00
FGR2	Garage W/ Loft	FR	Frame	S.F.	26.00
FGR2	Garage W/ Loft	MS	Masonry	S.F.	26.00

BOLTON, CT.
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<u>OUTBUILDING CODES</u>					
Code	Description	Sub Code	Description	Unit Types	Unit Price
FGR2	Garage W/ Loft	MT	Metal	S.F	26.00
FGR3	Garage W/ Bsmt	FR	Frame	S.F.	26.00
FGR3	Garage W/ Bsmt	MS	Masonry	S.F.	26.00
FGR3	Garage W/ Bsmt	MT	Metal	S.F.	26.00
FGR4	Garage W/ Loft&Bsmt	FR	Frame	S.F.	28.00
FGR4	Garage W/ Loft&Bsmt	MS	Masonry	S.F.	28.00
FGR4	Garage W/ Loft&Bsmt	MT	Metal	S.F.	28.00
FGR5	2 Story Garage	FR	Frame	S.F.	30.00
FGR5	2 Story Garage	MS	Masonry	S.F.	30.00
FGR5	2 Story Garage	MT	Metal	S.F.	30.00
FGR6	2 Story Garage W/Bsmt	FR	Frame	S.F.	32.00
FGR6	2 Story Garage W/Bsmt	MS	Masonry	S.F.	32.00
FGR6	2 Story Garage W/Bsmt	MT	Metal	S.F.	32.00
FGR7	Garage W/ Finish Up	FR	Frame	S.F.	36.00
FGR7	Garage W/ Finish Up	MS	Masonry	S.F.	36.00
FGR7	Garage W/ Finish Up	MT	Metal	S.F.	36.00
FGR8	Oversized Garage	FR	Frame	S.F.	20.00
FGR8	Oversized Garage	MS	Masonry	S.F.	20.00
FGR8	Oversized Garage	MT	Metal	S.F.	20.00
FN1	Fence			L.F.	8.00
FN10	W/O Top Rl-10'			L.F.	11.00
FN2	Fence-5' Chain			L.F.	10.00
FN3	Fence-6' Chain			L.F.	11.00
FN4	Fence-8' Chain			L.F.	13.00
FN5	Fence-10'Chain			L.F.	15.00
FN6	W/O Top Rl-4'			L.F.	5.00

BOLTON, CT.
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<u>OUTBUILDING CODES</u>					
Code	Description	Sub Code	Description	Unit Types	Unit Price
FN7	W/O Top Rl-5'			L.F.	6.00
FN8	W/O Top Rl-6'			L.F.	7.00
FN9	W/O Top Rl-8'			L.F.	9.00
FND	Foundation			UNITS	20,000.00
FOP	Porch			S.F.	14.00
FSP	Screen Porch			S.F.	15.00
GAZ	Gazebo			S.F.	22.00
GEN	Generator			UNITS	7,000.00
GOLF	Golf Course	GO	Golf Course	UNITS	75,000.00
GOLF	Golf Course	EX	Executive Course	UNITS	50,000.00
GRDH	Guard House			S.F.	100.00
GRN1	Green House		Residential	S.F.	8.00
GRN2	Comm Green House	GL	Glass	S.F.	14.00
GRN2	Comm Green House	PL	Plastic	S.F.	1.00
HOG	Hog House			S.F.	10.00
KEN	Kennel	FR	Frame	S.F.	14.00
KEN	Kennel	MS	Masonry	S.F.	18.00
KSK1	Kiosk - Ss			S.F.	85.00
LDL1	Load Levelers			UNITS	12.00
LNT	Lean To			S.F.	8.00
LSUM	Lump Sum			UNITS	1.00
LT1	Lights			UNITS	100.00
LT10	W/Double Light			UNITS	100.00
LT11	W/Triple Light			UNITS	100.00
LT12	W/Four Lights			UNITS	100.00
LT2	W/Double Light			UNITS	200.00
LT3	W/Triple Light			UNITS	200.00
LT4	W/Four Lights			UNITS	200.00

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<u>OUTBUILDING CODES</u>					
Code	Description	Sub Code	Description	Unit Types	Unit Price
LT5	Merc Vap/Flu			UNITS	375.00
LT6	W/Double Light			UNITS	375.00
LT7	W/Triple Light			UNITS	375.00
LT8	W/Four Lights			UNITS	375.00
LT9	Hgh Pre-Sod Pl			UNITS	1,400.00
MH1	Mobile Home Site			UNITS	8,000.00
MLK	Milk House	FR	Frame	S.F.	20.00
MLK	Milk House	MS	Masonry	S.F.	20.00
MSC1				UNIT	1.00
OHD	Overhead Door			UNITS	0.00
PAV1	Paving	AS	Asphalt	S.F.	2.25
PAV1	Paving	CN	Concrete	S.F.	4.00
PCT	Play Court			UNITS	2,000.00
PDK	Pool Deck			S.F.	10.00
PLT	Poultry House	FR	Frame	S.F.	6.00
PLT	Poultry House	MS	Masonry	S.F.	6.00
PTO	Patio	BR	Brick	S.F.	4.00
PTO	Patio	CN	Concrete	S.F.	3.00
PTO	Patio	MS	Masonry	S.F.	4.00
PTO	Patio	ST	Stone	S.F.	4.00
PUMP	Pump House			S.F.	165.00
RAR	Riding Arena			S.F.	25.00
SCL1	Scales-Mechan			TONS	550.00
SCL2	Scales-Elect			TONS	770.00
SGN1	Sign-1 Sd W/M			S.F.&HGT	24.00
SGN2	Double Sided			S.F.&HGT	36.00
SGN3	W/Int Lights			S.F.&HGT	80.00
SGN4	W/Motor & Lts			S.F.&HGT	90.00

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<u>OUTBUILDING CODES</u>					
Code	Description	Sub Code	Description	Unit Types	Unit Price
SHD1	Shed	FR	Frame	S.F.	16.00
SHD1	Shed	MS	Masonry	S.F.	16.00
SHD1	Shed	VN	Vinyl	S.F.	16.00
SHD1	Shed	MT	Metal	S.F.	16.00
SHD2	Shed W/ Loft	FR	Frame	S.F.	19.00
SHD2	Shed W/ Loft	MS	Masonry	S.F.	19.00
SHD2	Shed W/ Loft	VN	Vinyl	S.F.	19.00
SHD2	Shed W/ Loft	MT	Metal	S.F.	19.00
SHD3	Shed W/ Bsmt	FR	Frame	S.F.	22.00
SHD3	Shed W/ Bsmt	MS	Masonry	S.F.	22.00
SHD3	Shed W/ Bsmt	VN	Vinyl	S.F.	22.00
SHD3	Shed W/ Bsmt	MT	Metal	S.F.	22.00
SHD4	Shed W/ Loft & Bsmt	FR	Frame	S.F.	23.00
SHD4	Shed W/ Loft & Bsmt	MS	Masonry	S.F.	23.00
SHD4	Shed W/ Loft & Bsmt	VN	Vinyl	S.F.	23.00
SHD4	Shed W/ Loft & Bsmt	MT	Metal	S.F.	23.00
SHD5	Shed - 2 Story	FR	Frame	S.F.	24.00
SHD5	Shed - 2 Story	MS	Masonry	S.F.	24.00
SHD5	Shed - 2 Story	VN	Vinyl	S.F.	24.00
SHD5	Shed - 2 Story	MT	Metal	S.F.	24.00
SHD6	Shed - 2 Story W/ Bsmt	FR	Frame	S.F.	25.00
SHD6	Shed - 2 Story W/ Bsmt	MS	Masonry	S.F.	25.00
SHD6	Shed - 2 Story W/ Bsmt	VN	Vinyl	S.F.	25.00
SHD6	Shed - 2 Story W/ Bsmt	MT	Metal	S.F.	25.00
SHD7	Shed - Lq	FR	Frame	S.F.	7.00
SHD7	Shed - Lq	MS	Masonry	S.F.	7.00

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<u>OUTBUILDING CODES</u>					
Code	Description	Sub Code	Description	Unit Types	Unit Price
SHD7	Shed - Lq	VN	Vinyl	S.F.	7.00
SHD7	Shed - Lq	MT	Metal	S.F.	7.00
SHP	Work Shop	FR	Frame	S.F.	25.00
SHP	Work Shop	MS	Masonry	S.F.	20.00
SLO	Silo			UNITS	5,000.00
SLO1	Silo - Trench			UNITS	5,000.00
SPL1	Inground Pool - Typical	HT	Heated	S.F.	25.00
SPL1	Inground Pool - Typical	UH	Unheated	S.F.	30.00
SPL2	Inground Pool - Custom	HT	Heated	S.F.	30.00
SPL2	Inground Pool - Custom	UH	Unheated	S.F.	30.00
SPL3	Outdoor Hot Tub	AG	Above Ground	UNITS	2,500.00
SPL3	Outdoor Hot Tub	IG	Inground	UNITS	6,000.00
SPL4	Above Ground Pool			UNITS	0.00
SPLC	IGPool Concrete	UH	Unheated	S.F.	30.00
SPLC	IGPool Concrete	HT	Heated	S.F.	30.00
SPLF	IGPool Fiberglass	UH	Unheated	S.F.	30.00
SPLF	IGPool Fiberglass	HT	Heated	S.F.	30.00
SPLG	IGPool Gunitite	UH	Unheated	S.F.	30.00
SPLG	IGPool Gunitite	HT	Heated	S.F.	30.00
SPLV	IGP Vinyl	UH	Unheated	S.F.	30.00
SPLV	IGP Vinyl	HT	Heated	S.F.	30.00
STB	Stable	FR	Frame	S.F.	26.00
STB	Stable	MS	Masonry	S.F.	42.00
STB	Stable	MT	Metal	S.F.	24.00
STB1	Stable - Bq	MT	Metal	S.F.	24.00
STB1	Stable - Bq	FR	Frame	S.F.	26.00

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<u>OUTBUILDING CODES</u>					
Code	Description	Sub Code	Description	Unit Types	Unit Price
STB1	Stable - Bq	MS	Masonry	S.F.	40.00
STPL	Sewer Treatment Plant			GALS	8.00
TEN	Tennis Court			UNITS	20,000.00
TNK1	Tank-Undergrnd		<3,000 GAL	GALS	1.10
TNK2	Tank-Undergrnd		>10,000 GAL	GALS	0.55
TNK3	Tank-Underrnd		3,000-10,000 GAL	GALS	0.85
TNK4	Compressed Air			GALS	3.00
TNK5	Elevated Tank			GALS	2.00
TOT	Totalizer			UNITS	660.00
WDK	Wood Deck			S.F.	12.00

BOLTON, CT.
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<u>DEPRECIATION TABLES</u>				
MODEL	DESCRIPTION	CODE	AGE	EFFECTIVE AGE
01	Residential	A	1911	32
01	Residential	A	1935	30
01	Residential	A	1946	28
01	Residential	A	1956	27
01	Residential	A	1966	25
01	Residential	A	1976	24
01	Residential	A	1986	22
01	Residential	A	1991	20
01	Residential	A	1996	18
01	Residential	A	2001	15
01	Residential	A	2006	13
01	Residential	A	2011	10
01	Residential	A	2015	8
01	Residential	A	2016	7
01	Residential	A	2017	6
01	Residential	A	2018	5
01	Residential	A	2019	4
01	Residential	A	2020	3
01	Residential	A	2021	2
01	Residential	A	2022	1
01	Residential	A	2023	0
01	Residential	A	2024	0
01	Residential	E	1911	27
01	Residential	E	1935	24
01	Residential	E	1946	22
01	Residential	E	1956	20
01	Residential	E	1966	19
01	Residential	E	1976	17
01	Residential	E	1986	15
01	Residential	E	1991	13
01	Residential	E	1996	11
01	Residential	E	2001	9
01	Residential	E	2006	7
01	Residential	E	2011	6
01	Residential	E	2015	5
01	Residential	E	2016	4
01	Residential	E	2017	3

BOLTON, CT.
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<u>DEPRECIATION TABLES</u>				
MODEL	DESCRIPTION	CODE	AGE	EFFECTIVE AGE
01	Residential	E	2018	2
01	Residential	E	2019	1
01	Residential	E	2020	0
01	Residential	E	2021	0
01	Residential	E	2022	0
01	Residential	E	2023	0
01	Residential	E	2024	0
01	Residential	F	1911	34
01	Residential	F	1935	32
01	Residential	F	1946	30
01	Residential	F	1956	29
01	Residential	F	1966	27
01	Residential	F	1976	26
01	Residential	F	1986	24
01	Residential	F	1991	22
01	Residential	F	1996	20
01	Residential	F	2001	17
01	Residential	F	2006	15
01	Residential	F	2011	13
01	Residential	F	2015	10
01	Residential	F	2016	8
01	Residential	F	2017	7
01	Residential	F	2018	6
01	Residential	F	2019	5
01	Residential	F	2020	4
01	Residential	F	2021	3
01	Residential	F	2022	2
01	Residential	F	2023	1
01	Residential	F	2024	0
01	Residential	G	1911	31
01	Residential	G	1935	28
01	Residential	G	1946	26
01	Residential	G	1956	25
01	Residential	G	1966	23
01	Residential	G	1976	22
01	Residential	G	1986	20
01	Residential	G	1991	18
01	Residential	G	1996	15

**BOLTON, CT.
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<u>DEPRECIATION TABLES</u>				
MODEL	DESCRIPTION	CODE	AGE	EFFECTIVE AGE
01	Residential	G	2001	13
01	Residential	G	2006	11
01	Residential	G	2011	9
01	Residential	G	2015	7
01	Residential	G	2016	6
01	Residential	G	2017	5
01	Residential	G	2018	4
01	Residential	G	2019	3
01	Residential	G	2020	2
01	Residential	G	2021	1
01	Residential	G	2022	0
01	Residential	G	2023	0
01	Residential	G	2024	0
01	Residential	P	1911	36
01	Residential	P	1935	34
01	Residential	P	1946	32
01	Residential	P	1956	31
01	Residential	P	1966	29
01	Residential	P	1976	28
01	Residential	P	1986	26
01	Residential	P	1991	24
01	Residential	P	1996	22
01	Residential	P	2001	20
01	Residential	P	2006	18
01	Residential	P	2011	15
01	Residential	P	2015	12
01	Residential	P	2016	10
01	Residential	P	2017	8
01	Residential	P	2018	7
01	Residential	P	2019	6
01	Residential	P	2020	5
01	Residential	P	2021	4
01	Residential	P	2022	3
01	Residential	P	2023	2
01	Residential	P	2024	1
01	Residential	VG	1911	29
01	Residential	VG	1935	26
01	Residential	VG	1946	24

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<u>DEPRECIATION TABLES</u>				
MODEL	DESCRIPTION	CODE	AGE	EFFECTIVE AGE
01	Residential	VG	1956	22
01	Residential	VG	1966	21
01	Residential	VG	1976	20
01	Residential	VG	1986	17
01	Residential	VG	1991	15
01	Residential	VG	1996	13
01	Residential	VG	2001	11
01	Residential	VG	2006	9
01	Residential	VG	2011	7
01	Residential	VG	2015	6
01	Residential	VG	2016	5
01	Residential	VG	2017	4
01	Residential	VG	2018	3
01	Residential	VG	2019	2
01	Residential	VG	2020	1
01	Residential	VG	2021	0
01	Residential	VG	2022	0
01	Residential	VG	2023	0
01	Residential	VG	2024	0
01	Residential	VP	1911	40
01	Residential	VP	1935	36
01	Residential	VP	1946	34
01	Residential	VP	1956	33
01	Residential	VP	1966	31
01	Residential	VP	1976	30
01	Residential	VP	1986	28
01	Residential	VP	1991	26
01	Residential	VP	1996	24
01	Residential	VP	2001	22
01	Residential	VP	2006	20
01	Residential	VP	2011	17
01	Residential	VP	2015	14
01	Residential	VP	2016	11
01	Residential	VP	2017	9
01	Residential	VP	2018	8
01	Residential	VP	2019	7
01	Residential	VP	2020	6
01	Residential	VP	2021	5

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<u>DEPRECIATION TABLES</u>				
MODEL	DESCRIPTION	CODE	AGE	EFFECTIVE AGE
01	Residential	VP	2022	4
01	Residential	VP	2023	3
01	Residential	VP	2024	2
04	Condo Main	A	2018	5
04	Condo Main	A	2019	4
04	Condo Main	A	2020	3
04	Condo Main	A	2021	2
04	Condo Main	A	2022	1
04	Condo Main	A	2023	0
04	Condo Main	A	2024	0
04	Condo Main	E	2018	2
04	Condo Main	E	2019	1
04	Condo Main	E	2020	0
04	Condo Main	E	2021	0
04	Condo Main	E	2022	0
04	Condo Main	E	2023	0
04	Condo Main	E	2024	0
04	Condo Main	F	2018	6
04	Condo Main	F	2019	5
04	Condo Main	F	2020	4
04	Condo Main	F	2021	3
04	Condo Main	F	2022	2
04	Condo Main	F	2023	1
04	Condo Main	F	2024	0
04	Condo Main	G	2018	4
04	Condo Main	G	2019	3
04	Condo Main	G	2020	2
04	Condo Main	G	2021	1
04	Condo Main	G	2022	0
04	Condo Main	G	2023	0
04	Condo Main	G	2024	0
04	Condo Main	P	2018	7
04	Condo Main	P	2019	6
04	Condo Main	P	2020	5
04	Condo Main	P	2021	4
04	Condo Main	P	2022	3
04	Condo Main	P	2023	2
04	Condo Main	P	2024	1

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<u>DEPRECIATION TABLES</u>				
MODEL	DESCRIPTION	CODE	AGE	EFFECTIVE AGE
04	Condo Main	VG	2018	3
04	Condo Main	VG	2019	2
04	Condo Main	VG	2020	1
04	Condo Main	VG	2021	0
04	Condo Main	VG	2022	0
04	Condo Main	VG	2023	0
04	Condo Main	VG	2024	0
04	Condo Main	VP	2018	8
04	Condo Main	VP	2019	7
04	Condo Main	VP	2020	6
04	Condo Main	VP	2021	5
04	Condo Main	VP	2022	4
04	Condo Main	VP	2023	3
04	Condo Main	VP	2024	2
06	Com Condo	A	2018	5
06	Com Condo	A	2019	4
06	Com Condo	A	2020	3
06	Com Condo	A	2021	2
06	Com Condo	A	2022	1
06	Com Condo	A	2023	0
06	Com Condo	A	2024	0
06	Com Condo	E	2024	0
06	Com Condo	F	2018	6
06	Com Condo	F	2019	5
06	Com Condo	F	2020	4
06	Com Condo	F	2021	3
06	Com Condo	F	2022	2
06	Com Condo	F	2023	1
06	Com Condo	G	2018	2
06	Com Condo	G	2019	1
06	Com Condo	G	2020	1
06	Com Condo	G	2021	0
06	Com Condo	G	2023	0
06	Com Condo	P	2018	8
06	Com Condo	P	2019	7
06	Com Condo	P	2020	5
06	Com Condo	P	2021	4
06	Com Condo	P	2022	3

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<u>DEPRECIATION TABLES</u>				
MODEL	DESCRIPTION	CODE	AGE	EFFECTIVE AGE
06	Com Condo	P	2023	2
06	Com Condo	VG	2018	1
06	Com Condo	VP	2018	9
06	Com Condo	VP	2019	8
06	Com Condo	VP	2020	6
06	Com Condo	VP	2021	5
06	Com Condo	VP	2022	4
06	Com Condo	VP	2023	3
06	Res Condo	A	2018	5
06	Res Condo	A	2019	4
06	Res Condo	A	2020	3
06	Res Condo	A	2021	2
06	Res Condo	A	2022	1
06	Res Condo	A	2023	0
06	Res Condo	A	2024	0
06	Res Condo	E	2018	2
06	Res Condo	E	2019	1
06	Res Condo	E	2020	0
06	Res Condo	E	2021	0
06	Res Condo	E	2022	0
06	Res Condo	E	2023	0
06	Res Condo	E	2024	0
06	Res Condo	F	2018	6
06	Res Condo	F	2019	5
06	Res Condo	F	2020	4
06	Res Condo	F	2021	3
06	Res Condo	F	2022	2
06	Res Condo	F	2023	1
06	Res Condo	F	2024	0
06	Res Condo	G	2018	4
06	Res Condo	G	2019	3
06	Res Condo	G	2020	2
06	Res Condo	G	2021	1
06	Res Condo	G	2022	0
06	Res Condo	G	2023	0
06	Res Condo	G	2024	0
06	Res Condo	P	2018	7
06	Res Condo	P	2019	6

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<u>DEPRECIATION TABLES</u>				
MODEL	DESCRIPTION	CODE	AGE	EFFECTIVE AGE
06	Res Condo	P	2020	5
06	Res Condo	P	2021	4
06	Res Condo	P	2022	3
06	Res Condo	P	2023	2
06	Res Condo	P	2024	1
06	Res Condo	VG	2018	3
06	Res Condo	VG	2019	2
06	Res Condo	VG	2020	1
06	Res Condo	VG	2021	0
06	Res Condo	VG	2022	0
06	Res Condo	VG	2023	0
06	Res Condo	VG	2024	0
06	Res Condo	VP	2018	8
06	Res Condo	VP	2019	7
06	Res Condo	VP	2020	6
06	Res Condo	VP	2021	5
06	Res Condo	VP	2022	4
06	Res Condo	VP	2023	3
06	Res Condo	VP	2024	2
94	Comm/Ind	A	1952	40
94	Comm/Ind	A	1962	36
94	Comm/Ind	A	1972	32
94	Comm/Ind	A	1982	28
94	Comm/Ind	A	1992	24
94	Comm/Ind	A	1997	21
94	Comm/Ind	A	2002	18
94	Comm/Ind	A	2007	15
94	Comm/Ind	A	2011	12
94	Comm/Ind	A	2014	10
94	Comm/Ind	A	2015	9
94	Comm/Ind	A	2016	8
94	Comm/Ind	A	2017	7
94	Comm/Ind	A	2018	6
94	Comm/Ind	A	2019	5
94	Comm/Ind	A	2020	4
94	Comm/Ind	A	2021	3
94	Comm/Ind	A	2022	2
94	Comm/Ind	A	2023	1

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<u>DEPRECIATION TABLES</u>				
MODEL	DESCRIPTION	CODE	AGE	EFFECTIVE AGE
94	Comm/Ind	A	2024	0
94	Comm/Ind	E	1952	24
94	Comm/Ind	E	1962	21
94	Comm/Ind	E	1972	18
94	Comm/Ind	E	1982	15
94	Comm/Ind	E	1992	12
94	Comm/Ind	E	1997	9
94	Comm/Ind	E	2002	7
94	Comm/Ind	E	2007	5
94	Comm/Ind	E	2011	3
94	Comm/Ind	E	2014	3
94	Comm/Ind	E	2015	2
94	Comm/Ind	E	2016	2
94	Comm/Ind	E	2017	1
94	Comm/Ind	E	2020	1
94	Comm/Ind	E	2024	0
94	Comm/Ind	F	1952	48
94	Comm/Ind	F	1962	43
94	Comm/Ind	F	1972	39
94	Comm/Ind	F	1982	35
94	Comm/Ind	F	1992	31
94	Comm/Ind	F	1997	27
94	Comm/Ind	F	2002	23
94	Comm/Ind	F	2007	20
94	Comm/Ind	F	2011	18
94	Comm/Ind	F	2014	16
94	Comm/Ind	F	2015	14
94	Comm/Ind	F	2016	12
94	Comm/Ind	F	2017	10
94	Comm/Ind	F	2018	8
94	Comm/Ind	F	2019	6
94	Comm/Ind	F	2020	5
94	Comm/Ind	F	2021	4
94	Comm/Ind	F	2022	3
94	Comm/Ind	F	2023	2
94	Comm/Ind	F	2024	1
94	Comm/Ind	G	1952	35
94	Comm/Ind	G	1962	32

BOLTON, CT.
VALUATION PARAMETERS

Valuation Date: October 1, 2023

<u>DEPRECIATION TABLES</u>				
MODEL	DESCRIPTION	CODE	AGE	EFFECTIVE AGE
94	Comm/Ind	G	1972	28
94	Comm/Ind	G	1982	24
94	Comm/Ind	G	1992	20
94	Comm/Ind	G	1997	17
94	Comm/Ind	G	2002	14
94	Comm/Ind	G	2007	11
94	Comm/Ind	G	2011	9
94	Comm/Ind	G	2014	7
94	Comm/Ind	G	2015	6
94	Comm/Ind	G	2016	5
94	Comm/Ind	G	2017	4
94	Comm/Ind	G	2018	3
94	Comm/Ind	G	2019	2
94	Comm/Ind	G	2020	2
94	Comm/Ind	G	2021	1
94	Comm/Ind	G	2022	1
94	Comm/Ind	G	2023	0
94	Comm/Ind	G	2024	0
94	Comm/Ind	P	1952	59
94	Comm/Ind	P	1962	54
94	Comm/Ind	P	1972	49
94	Comm/Ind	P	1982	44
94	Comm/Ind	P	1992	39
94	Comm/Ind	P	1997	34
94	Comm/Ind	P	2002	29
94	Comm/Ind	P	2007	24
94	Comm/Ind	P	2011	21
94	Comm/Ind	P	2014	18
94	Comm/Ind	P	2015	16
94	Comm/Ind	P	2016	14
94	Comm/Ind	P	2017	12
94	Comm/Ind	P	2018	9
94	Comm/Ind	P	2019	8
94	Comm/Ind	P	2020	7
94	Comm/Ind	P	2021	5
94	Comm/Ind	P	2022	4
94	Comm/Ind	P	2023	3
94	Comm/Ind	P	2024	2

BOLTON, CT.
VALUATION PARAMETERS

Valuation Date: October 1, 2023

<u>DEPRECIATION TABLES</u>				
MODEL	DESCRIPTION	CODE	AGE	EFFECTIVE AGE
94	Comm/Ind	VG	1952	30
94	Comm/Ind	VG	1962	26
94	Comm/Ind	VG	1972	23
94	Comm/Ind	VG	1982	19
94	Comm/Ind	VG	1992	15
94	Comm/Ind	VG	1997	12
94	Comm/Ind	VG	2002	10
94	Comm/Ind	VG	2007	9
94	Comm/Ind	VG	2011	7
94	Comm/Ind	VG	2014	5
94	Comm/Ind	VG	2015	4
94	Comm/Ind	VG	2016	3
94	Comm/Ind	VG	2017	2
94	Comm/Ind	VG	2018	2
94	Comm/Ind	VG	2019	1
94	Comm/Ind	VG	2021	1
94	Comm/Ind	VG	2022	1
94	Comm/Ind	VP	1952	65
94	Comm/Ind	VP	1962	60
94	Comm/Ind	VP	1972	55
94	Comm/Ind	VP	1982	50
94	Comm/Ind	VP	1992	45
94	Comm/Ind	VP	1997	40
94	Comm/Ind	VP	2002	34
94	Comm/Ind	VP	2007	29
94	Comm/Ind	VP	2011	24
94	Comm/Ind	VP	2014	21
94	Comm/Ind	VP	2015	18
94	Comm/Ind	VP	2016	15
94	Comm/Ind	VP	2017	13
94	Comm/Ind	VP	2018	10
94	Comm/Ind	VP	2019	9
94	Comm/Ind	VP	2020	8
94	Comm/Ind	VP	2021	6
94	Comm/Ind	VP	2022	5
94	Comm/Ind	VP	2023	4
94	Comm/Ind	VP	2024	3
95	Serv Station	A	1952	40

BOLTON, CT.
VALUATION PARAMETERS

Valuation Date: October 1, 2023

<u>DEPRECIATION TABLES</u>				
MODEL	DESCRIPTION	CODE	AGE	EFFECTIVE AGE
95	Serv Station	A	1962	36
95	Serv Station	A	1972	32
95	Serv Station	A	1982	28
95	Serv Station	A	1992	24
95	Serv Station	A	1997	21
95	Serv Station	A	2002	18
95	Serv Station	A	2007	15
95	Serv Station	A	2011	12
95	Serv Station	A	2014	10
95	Serv Station	A	2015	9
95	Serv Station	A	2016	8
95	Serv Station	A	2017	7
95	Serv Station	A	2018	6
95	Serv Station	A	2019	5
95	Serv Station	A	2020	4
95	Serv Station	A	2021	3
95	Serv Station	A	2022	2
95	Serv Station	A	2023	1
95	Serv Station	A	2024	0
95	Serv Station	E	1952	24
95	Serv Station	E	1962	21
95	Serv Station	E	1972	18
95	Serv Station	E	1982	15
95	Serv Station	E	1992	12
95	Serv Station	E	1997	9
95	Serv Station	E	2002	7
95	Serv Station	E	2007	5
95	Serv Station	E	2011	3
95	Serv Station	E	2015	2
95	Serv Station	E	2017	1
95	Serv Station	F	1952	48
95	Serv Station	F	1962	43
95	Serv Station	F	1972	39
95	Serv Station	F	1982	35
95	Serv Station	F	1992	31
95	Serv Station	F	1997	27
95	Serv Station	F	2002	23
95	Serv Station	F	2007	20

BOLTON, CT.
VALUATION PARAMETERS

Valuation Date: October 1, 2023

<u>DEPRECIATION TABLES</u>				
MODEL	DESCRIPTION	CODE	AGE	EFFECTIVE AGE
95	Serv Station	F	2011	18
95	Serv Station	F	2014	16
95	Serv Station	F	2015	14
95	Serv Station	F	2016	12
95	Serv Station	F	2017	10
95	Serv Station	F	2018	8
95	Serv Station	F	2019	6
95	Serv Station	F	2020	5
95	Serv Station	F	2021	4
95	Serv Station	F	2022	3
95	Serv Station	F	2023	2
95	Serv Station	F	2024	1
95	Serv Station	G	1952	35
95	Serv Station	G	1962	32
95	Serv Station	G	1972	28
95	Serv Station	G	1982	24
95	Serv Station	G	1992	20
95	Serv Station	G	1997	17
95	Serv Station	G	2002	14
95	Serv Station	G	2007	11
95	Serv Station	G	2011	9
95	Serv Station	G	2014	7
95	Serv Station	G	2015	6
95	Serv Station	G	2016	5
95	Serv Station	G	2017	4
95	Serv Station	G	2018	3
95	Serv Station	G	2019	2
95	Serv Station	G	2020	1
95	Serv Station	G	2021	1
95	Serv Station	G	2022	0
95	Serv Station	G	2024	0
95	Serv Station	P	1952	59
95	Serv Station	P	1962	54
95	Serv Station	P	1972	49
95	Serv Station	P	1982	44
95	Serv Station	P	1992	39
95	Serv Station	P	1997	34
95	Serv Station	P	2002	29

**BOLTON, CT.
VALUATION PARAMETERS**

Valuation Date: October 1, 2023

<u>DEPRECIATION TABLES</u>				
MODEL	DESCRIPTION	CODE	AGE	EFFECTIVE AGE
95	Serv Station	P	2007	24
95	Serv Station	P	2011	21
95	Serv Station	P	2014	18
95	Serv Station	P	2015	16
95	Serv Station	P	2016	14
95	Serv Station	P	2017	12
95	Serv Station	P	2018	9
95	Serv Station	P	2019	8
95	Serv Station	P	2020	7
95	Serv Station	P	2021	5
95	Serv Station	P	2022	4
95	Serv Station	P	2023	3
95	Serv Station	P	2024	2
95	Serv Station	VG	1952	30
95	Serv Station	VG	1962	26
95	Serv Station	VG	1972	23
95	Serv Station	VG	1982	19
95	Serv Station	VG	1992	15
95	Serv Station	VG	1997	12
95	Serv Station	VG	2002	10
95	Serv Station	VG	2007	9
95	Serv Station	VG	2011	7
95	Serv Station	VG	2014	5
95	Serv Station	VG	2015	4
95	Serv Station	VG	2016	3
95	Serv Station	VG	2017	2
95	Serv Station	VG	2019	1
95	Serv Station	VP	1952	65
95	Serv Station	VP	1962	60
95	Serv Station	VP	1972	55
95	Serv Station	VP	1982	50
95	Serv Station	VP	1992	45
95	Serv Station	VP	1997	40
95	Serv Station	VP	2002	34
95	Serv Station	VP	2007	29
95	Serv Station	VP	2011	24
95	Serv Station	VP	2014	21
95	Serv Station	VP	2015	18

BOLTON, CT.
VALUATION PARAMETERS

Valuation Date: October 1, 2023

<u>DEPRECIATION TABLES</u>				
MODEL	DESCRIPTION	CODE	AGE	EFFECTIVE AGE
95	Serv Station	VP	2016	15
95	Serv Station	VP	2017	13
95	Serv Station	VP	2018	10
95	Serv Station	VP	2019	9
95	Serv Station	VP	2020	8
95	Serv Station	VP	2021	6
95	Serv Station	VP	2022	5
95	Serv Station	VP	2023	4
95	Serv Station	VP	2024	3
96	Ind/Comm	A	1952	40
96	Ind/Comm	A	1962	36
96	Ind/Comm	A	1972	32
96	Ind/Comm	A	1982	28
96	Ind/Comm	A	1992	24
96	Ind/Comm	A	1997	21
96	Ind/Comm	A	2002	18
96	Ind/Comm	A	2007	15
96	Ind/Comm	A	2011	12
96	Ind/Comm	A	2014	10
96	Ind/Comm	A	2015	9
96	Ind/Comm	A	2016	8
96	Ind/Comm	A	2017	7
96	Ind/Comm	A	2018	6
96	Ind/Comm	A	2019	5
96	Ind/Comm	A	2020	4
96	Ind/Comm	A	2021	3
96	Ind/Comm	A	2022	2
96	Ind/Comm	A	2023	1
96	Ind/Comm	A	2024	0
96	Ind/Comm	E	1952	24
96	Ind/Comm	E	1962	21
96	Ind/Comm	E	1972	18
96	Ind/Comm	E	1982	15
96	Ind/Comm	E	1992	12
96	Ind/Comm	E	1997	9
96	Ind/Comm	E	2002	7
96	Ind/Comm	E	2007	5
96	Ind/Comm	E	2011	3

BOLTON, CT.
VALUATION PARAMETERS

Valuation Date: October 1, 2023

<u>DEPRECIATION TABLES</u>				
MODEL	DESCRIPTION	CODE	AGE	EFFECTIVE AGE
96	Ind/Comm	E	2015	2
96	Ind/Comm	E	2017	1
96	Ind/Comm	F	1952	48
96	Ind/Comm	F	1962	43
96	Ind/Comm	F	1972	39
96	Ind/Comm	F	1982	35
96	Ind/Comm	F	1992	31
96	Ind/Comm	F	1997	27
96	Ind/Comm	F	2002	23
96	Ind/Comm	F	2007	20
96	Ind/Comm	F	2011	18
96	Ind/Comm	F	2014	16
96	Ind/Comm	F	2015	14
96	Ind/Comm	F	2016	12
96	Ind/Comm	F	2017	10
96	Ind/Comm	F	2018	8
96	Ind/Comm	F	2019	6
96	Ind/Comm	F	2020	5
96	Ind/Comm	F	2021	4
96	Ind/Comm	F	2022	3
96	Ind/Comm	F	2023	2
96	Ind/Comm	F	2024	1
96	Ind/Comm	G	1952	35
96	Ind/Comm	G	1962	32
96	Ind/Comm	G	1972	28
96	Ind/Comm	G	1982	24
96	Ind/Comm	G	1992	20
96	Ind/Comm	G	1997	17
96	Ind/Comm	G	2002	14
96	Ind/Comm	G	2007	11
96	Ind/Comm	G	2011	9
96	Ind/Comm	G	2014	7
96	Ind/Comm	G	2015	6
96	Ind/Comm	G	2016	5
96	Ind/Comm	G	2017	4
96	Ind/Comm	G	2018	3
96	Ind/Comm	G	2019	2
96	Ind/Comm	G	2020	1

**BOLTON, CT.
VALUATION PARAMETERS**

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<u>DEPRECIATION TABLES</u>				
MODEL	DESCRIPTION	CODE	AGE	EFFECTIVE AGE
96	Ind/Comm	G	2021	1
96	Ind/Comm	G	2022	0
96	Ind/Comm	G	2024	0
96	Ind/Comm	P	1952	59
96	Ind/Comm	P	1962	54
96	Ind/Comm	P	1972	49
96	Ind/Comm	P	1982	44
96	Ind/Comm	P	1992	39
96	Ind/Comm	P	1997	34
96	Ind/Comm	P	2002	29
96	Ind/Comm	P	2007	24
96	Ind/Comm	P	2011	21
96	Ind/Comm	P	2014	18
96	Ind/Comm	P	2015	16
96	Ind/Comm	P	2016	14
96	Ind/Comm	P	2017	12
96	Ind/Comm	P	2018	9
96	Ind/Comm	P	2019	8
96	Ind/Comm	P	2020	7
96	Ind/Comm	P	2021	5
96	Ind/Comm	P	2022	4
96	Ind/Comm	P	2023	3
96	Ind/Comm	P	2024	2
96	Ind/Comm	VG	1952	30
96	Ind/Comm	VG	1962	26
96	Ind/Comm	VG	1972	23
96	Ind/Comm	VG	1982	19
96	Ind/Comm	VG	1992	15
96	Ind/Comm	VG	1997	12
96	Ind/Comm	VG	2002	10
96	Ind/Comm	VG	2007	9
96	Ind/Comm	VG	2011	7
96	Ind/Comm	VG	2014	5
96	Ind/Comm	VG	2015	4
96	Ind/Comm	VG	2016	3
96	Ind/Comm	VG	2017	2
96	Ind/Comm	VG	2019	1
96	Ind/Comm	VP	1952	65

BOLTON, CT.
VALUATION PARAMETERS

Valuation Date: October 1, 2023

<u>DEPRECIATION TABLES</u>				
MODEL	DESCRIPTION	CODE	AGE	EFFECTIVE AGE
96	Ind/Comm	VP	1962	60
96	Ind/Comm	VP	1972	55
96	Ind/Comm	VP	1982	50
96	Ind/Comm	VP	1992	45
96	Ind/Comm	VP	1997	40
96	Ind/Comm	VP	2002	34
96	Ind/Comm	VP	2007	29
96	Ind/Comm	VP	2011	24
96	Ind/Comm	VP	2014	21
96	Ind/Comm	VP	2015	18
96	Ind/Comm	VP	2016	15
96	Ind/Comm	VP	2017	13
96	Ind/Comm	VP	2018	10
96	Ind/Comm	VP	2019	9
96	Ind/Comm	VP	2020	8
96	Ind/Comm	VP	2021	6
96	Ind/Comm	VP	2022	5
96	Ind/Comm	VP	2023	4
96	Ind/Comm	VP	2024	3

BOLTON, CT.
VALUATION PARAMETERS

Valuation Date: October 1, 2023

SECTION G - COMMERCIAL/INDUSTRIAL VALUATION METHODOLOGY

Land Line Information

DEFINITIONS

Site: Land necessary to support the existing commercial improvements. If the parcel requires more than the initial acreage to support the improvements, then additional acreage will also be valued as site. Prior to adjustments the base site rate per acre is \$82,000. This will receive the full location street index with appropriate adjustments.

Excess: Land that is unlikely to be developed. This land will be priced at \$8,100 per acre.

Special Conditions

Additional adjustments to the land values may be made in the Special Calculation section of land line one. These adjustments are made to properties affected by both positive and/or negative location factors which are not related to land neighborhood.

Condition Factors

All other adjustments reflecting the overall marketability of the parcel, such as topography, shape, wetland, etc. are adjusted by the condition factor and are noted on the respected property record card.

General Land Issues

- All land value will show on the first card in a multi-building parcel.
- Public Utility Land is priced as commercial or residential land depending on the zone and current use.

COMMERCIAL/INDUSTRIAL BUILDING VALUATION

Building values were determined by reviewing the cost estimates from current building projects, costing publications, and adjusted to the local market.

Physical depreciation was applied to the improvements by the appraiser. Additional depreciation is taken if there is economic or functional obsolescence.

Economic Obsolescence

Economic Obsolescence is applied to any improvements where the overall marketability of the property is affected by factors outside the site. In addition, economic obsolescence is applied where the cost value exceeds the Income Approach to value. Whenever economic obsolescence is applied, an explanation will be in the note section of the property record card.

BOLTON, CT.
VALUATION PARAMETERS

Valuation Date: October 1, 2023

Functional Obsolescence

Functional Obsolescence is applied to any improvements where the overall marketability of the property is affected by defects in the design of the improvements, or by outdated building standards. Functional obsolescence can be curable or incurable.

Under Construction

Depreciation overrides exist on properties where there are significant unfinished areas of construction as of the valuation date.

Advanced Physical & Market Adjustments

When appropriate due to the current utility of a building, a depreciation override may be applied.

LAND SCHEDULE

Lot Size	Corresponding Price
.01 Ac	\$26,000
.10 Ac.	\$31,000
.25 Ac	\$41,000
.50 Ac.	\$61,000
.75 Ac.	\$71,000
1.0 Ac.	\$82,000
1.5 Ac.	\$122,000
2.0 Ac.	\$163,000
5.0 Ac.	\$326,000
10.0 Ac.	\$510,000
20.0 Ac.	\$1,020,000

BOLTON, CT.
VALUATION PARAMETERS

Valuation Date: October 1, 2023

SECTION H - COMMERCIAL/INDUSTRIAL MARKET DATA

Market Rent Schedules
Cap Rates & Adjustments
Income & Cost Comparison

MARKET RENT SCHEDULES

CODE	DESCRIPTION	UNIT TYPE	AVG SIZE	AVG RENT	MAX SIZE	MIN RENT	MIN SIZE	MAX RENT	VAC %	EXP %
10	RETAIL	SQFT	4,000	9.00	12,000	5.00	500	20.00	0.10	0.25
10A	RETAIL EW1	SQFT	1.00	18.00	1.00	18.00	1.00	18.00	0.10	0.15
10B	RETAIL EW2	SQFT	1.00	26.00	1.00	26.00	1.00	26.00	0.10	0.15
11	DEPT STORE	SQFT	20,000	7.00	60,000	7.00	8,000	7.00	0.10	0.25
12	CONV STORE	SQFT	1,500	30.00	6,000	14.00	500	40.00	0.05	0.30
13	DISC/SPMKT	SQFT	20,000	16.00	60,000	14.00	8,000	20.00	0.10	0.20
14	RET MIX	SQFT	2,000	9.00	10,000	5.50	500	13.00	0.10	0.35
15	RET STRIP	SQFT	2,000	9.00	10,000	5.00	500	16.00	0.10	0.25
16	GASMART	UNIT	1.00	60,000	1.00	60,000	1.00	60,000	0.05	0.15
17	PHARMACY	SQFT	15,000	25.00	20,000	27.00	8,000	30.00	0.05	0.10
18	MEDICAL OFFICE	SQFT	2,500	25.00	6,000	15.00	500	35.00	0.10	0.25
18A	VETERINARIAN	SQFT	2,000	25.00	6,000	15.00	500	40.00	0.10	0.25
20	LTIndustr	SQFT	20,000	6.00	80,000	4.00	3,000	8.00	0.10	0.10
21	R/D	SQFT	10,000	11.00	100,000	8.00	3,000	14.00	0.10	0.10
22	WAREHOUSE	SQFT	20,000	5.00	80,000	4.00	3,000	6.00	0.10	0.10
23	MILL BLDG	SQFT	20,000	3.00	100,000	2.00	10,000	4.00	0.25	0.35
24	JOB SHOP	SQFT	5,000	7.00	10,000	5.00	500	9.00	0.10	0.20
25	MINI-WHSE	SQFT	1.00	8.00	1.00	8.00	1.00	8.00	0.15	0.25

BOLTON, CT.
VALUATION PARAMETERS

Valuation Date: October 1, 2023

MARKET RENT SCHEDULES

CODE	DESCRIPTION	UNIT TYPE	AVG SIZE	AVG RENT	MAX SIZE	MIN RENT	MIN SIZE	MAX RENT	VAC %	EXP %
26	OFF/WH	SQFT	5,000	7.00	75,000	5.00	500	10.00	0.10	0.15
30	REST	SQFT	3,000	16.00	6,000	10.00	1,000	20.00	0.10	0.15
31	FAST FOOD	SQFT	2,500	35.00	6,000	25.00	1,000	40.00	0.05	0.10
32	CLB/LOUNGE	SQFT	3,000	9.00	6,000	8.00	1,000	10.00	0.10	0.15
39	4 BR APT	APT	1.00	16,000.00	1.00	16,000	1.00	16,000	0.05	0.40
40	STUDIO APT	APT	1.00	6,500.00	1.00	6,500	1.00	6,500	0.05	0.40
41	1 BR APT	APT	1.00	10,000.00	1.00	10,000	1.00	10,000	0.05	0.40
42	2 BR APT	APT	1.00	11,000.00	1.00	11,000	1.00	11,000	0.05	0.40
43	3 BR APT	APT	1.00	13,000.00	1.00	13,000	1.00	13,000	0.05	0.40
44	MULTI EFF	APT	1.00	6,000.00	1.00	6,000	1.00	6,000	0.05	0.40
45	MULTI 1 BR	APT	1.00	9,000.00	1.00	9,000	1.00	9,000	0.05	0.40
46	MULTI 2 BR	APT	1.00	10,000.00	1.00	10,000	1.00	10,000	0.05	0.40
47	MULTI 3 BR	APT	1.00	12,000.00	1.00	12,000	1.00	12,000	0.05	0.40
48	ROOM HOUSE	ROOM	1.00	5,000.00	1.00	5,000	1.00	5,000	0.15	0.40
49	HOTEL/MOTE	ROOM	1.00	21,900.00	1.00	21,900	1.00	21,900	0.30	0.75
50	OFFICE	SQFT	2,000	10.00	6,000	8.00	500	14.00	0.15	0.25

BOLTON, CT.
VALUATION PARAMETERS

Valuation Date: October 1, 2023

MARKET RENT SCHEDULES

CODE	DESCRIPTION	UNIT TYPE	AVG SIZE	AVG RENT	MAX SIZE	MIN RENT	MIN SIZE	MAX RENT	VAC %	EXP %
50A	OFFICE CONDO	SQFT	1,500	11.00	5,000	8.00	500	14.00	0.10	0.25
50B	PROF OFFICE	SQFT	2,000	18.00	6,000	14.00	500	22.00	0.10	0.25
51	BANK	SQFT	2,000	27.00	8,000	18.00	500	32.00	0.05	0.15
52	MULTI OFF	SQFT	2,000	8.00	6,000	5.00	500	11.00	0.10	0.30
60	SVC STA	SQFT	2,000	20.00	5,000	14.00	500	25.00	0.05	0.20
61	SVC GARAGE	SQFT	3,000	8.00	10,000	5.50	500	10.50	0.10	0.15
62	AUTO DEAL	SQFT	5,000	10.00	10,000	8.00	3,000	12.00	0.10	0.15
63	CAR WASH	SQFT	3,500	12.00	5,000	8.00	500	16.00	0.05	0.15
67	MINI STORAGE	SQFT	1.00	7.00	1.00	7.00	1.00	7.00	0.08	0.20
75	KENNEL	SQFT	2,000	20.00	6,000	8.00	500	30.00	0.10	0.25
91	DEAD STGE	SQFT	1,000	1.50	3,000	1.50	500	1.50	0.10	0.20
92	BOWLING	LANE	1.00	2,000	1.00	2,000	1.00	2,000	0.05	0.20
93	THEATER	SQFT	4,000	4.50	15,000	3.50	500	5.25	0.05	0.20
94	NURS HOME	BED	1.00	30,000	1.00	30,000	1.00	30,000	0.10	0.80
94A	ALF	BED	1.00	33,600	1.00	33,600	1.00	33,600	0.10	0.60
94B	ILF	BED	1.00	25,000	1.00	25,000	1.00	25,000	0.10	0.55

BOLTON, CT.
VALUATION PARAMETERS

Valuation Date: October 1, 2023

MARKET RENT SCHEDULES

CODE	DESCRIPTION	UNIT TYPE	AVG SIZE	AVG RENT	MAX SIZE	MIN RENT	MIN SIZE	MAX RENT	VAC %	EXP %
95	MH PARK	SITE	1.00	3,840	1.00	3,840	1.00	3,840	0.10	0.40
96	CELL SITE	UNIT	1.00	30,000	1.00	30,000	1.00	30,000	0.05	0.35
98	MIXSQFT	SQFT	1.00	0.00	1.00	0.00	1.00	0.00	0.00	0.00
99	LAND LEASE	SQFT	45,000	0.75	45,000	0.75	45,000	0.75	0.05	0.05

CAPITALIZATION RATES & ADJUSTMENTS

CODES

CODE	DESC	RATE
APT	APARTMENT	0.0850
BANK	BANK	0.0900
BED	NURSING HOME	0.1200
CARS	AUTO S&S	0.0950
CELL	CELL TOWER	0.0900
COM	COMMERCIAL	0.1000
FF	FAST FOOD	0.0950
GAS	GAS MART	0.0900
HOT	HOTEL/MOTEL	0.1000
IND	INDUSTRIAL	0.0950
LAND	LAND	0.0900
MHP	MOBILE HOME PARK	0.1200
MIX	MIXED USE	0.0950
OFF	OFFICE	0.1050
OFFM	MEDICAL OFFICE	0.1000
REST	RESTAURANT	0.0950
RET	RETAIL	0.1000
ROOM	ROOMING HOUSE	0.0950
SSTA	SERVICE STATION	0.0900
STGE	SELF STORAGE	0.0900

ADJUSTMENTS

RATING	DESC	ADJUSTMENT
A	Average	1.00
E	Excellent	0.80
F	Fair	1.10
G	Good	0.95
P	Poor	1.20
VG	Very Good	0.90
VP	Very Poor	1.30

BOLTON, CT.
VALUATION PARAMETERS

Valuation Date: October 1, 2023

INCOME & COST COMPARISON

Location	Prim Use	Cap Code	Total Income Value	Total Parcel Value	C \ I Ratio
14-20 SUNSET LANE	208	APT	1,707,700	1,578,000	0.92
6 NOTCH RD EXT	208	APT	497,000	464,000	0.93
10 CARPENTER RD	208	APT	425,600	397,800	0.93
166 BOSTON TPKE	113	APT	309,900	322,500	1.04
65 SOUTH RD	208	APT	2,102,300	2,021,200	0.96
3 BRANDY ST	208	APT	375,500	379,200	1.01
99 NEW BOLTON RD	201	CARS	259,300	264,200	1.02
254 HOP RIVER RD	201	CARS	317,600	323,400	1.02
72 JOHNSON RD	201	CARS	106,700	98,000	0.92
371 BOX MOUNTAIN RD	610	CELL	379,600	379,600	1.00
130 VERNON RD	201	CELL	957,200	946,900	0.99
1212 BOSTON TPKE	201	COM	250,200	261,300	1.04
284 WEST ST	201	COM	567,600	543,900	0.96
1135 BOSTON TPKE	201	GAS	592,200	547,800	0.93
129 BOSTON TPKE	201	GAS	1,551,500	1,619,700	1.04
262 BOSTON TPKE	201	GAS	619,100	642,800	1.04
25 HOWARD RD	301	IND	576,300	527,400	0.92
263 BOSTON TPKE	201	IND	372,100	362,200	0.97
291 BOSTON TPKE	301	IND	1,263,400	1,202,500	0.95
201 BOSTON TPKE	301	IND	4,416,100	4,313,700	0.98
200 BOSTON TPKE	301	IND	483,500	530,800	1.10
145 HOP RIVER RD	201	IND	1,176,700	1,089,300	0.93
299 HOP RIVER RD	301	IND	486,100	497,100	1.02
25 WEST ST	301	IND	808,500	776,800	0.96
280 WEST ST	201	IND	326,600	297,200	0.91
837 BOSTON TPKE	301	MIX	1,827,700	1,847,100	1.01
17 HOWARD RD	201	MIX	674,600	662,500	0.98
666 BOSTON TPKE	301	MIX	895,300	823,000	0.92
10 QUARRY RD	201	MIX	266,400	293,200	1.10
1270 BOSTON TPKE	201	MIX	411,600	399,200	0.97
14 CARPENTER RD	208	MIX	1,071,800	1,071,400	1.00
7 BOLTON CENTER RD	201	MIX	660,600	724,300	1.10
299 BOSTON TPKE	201	MIX	719,500	680,600	0.95
254 BOSTON TPKE	201	MIX	807,900	863,100	1.07
222 BOSTON TPKE	201	MIX	1,022,000	965,100	0.94
199 HOP RIVER RD	301	MIX	690,300	697,800	1.01
1 STONY RD	208	MIX	205,700	203,800	0.99
20 DIMOCK LANE	203	MIX	1,573,400	1,590,100	1.01

BOLTON, CT.
VALUATION PARAMETERS

Valuation Date: October 1, 2023

Location	Prim Use	Cap Code	Total Income Value	Total Parcel Value	C \ I Ratio
132 WEST ST	201	MIX	674,000	725,800	1.08
260 WEST ST	201	MIX	929,100	932,900	1.00
674 BOSTON TPKE	201	OFF	242,800	247,800	1.02
17 HILLCREST RD	301	OFF	230,300	220,400	0.96
310 HOP RIVER RD	201	OFF	173,500	186,900	1.08
921 BOSTON TPKE	201	OFFM	762,500	769,800	1.01
1120 BOSTON TPKE	201	OFFM	888,600	863,300	0.97
275 BOSTON TPKE	201	REST	1,037,900	1,020,000	0.98
124 BOSTON TPKE	201	REST	476,700	477,000	1.00
180 WEST ST	201	REST	300,700	311,000	1.03
60 VILLA LOUISA RD	201	REST	1,013,500	1,099,400	1.08
270 WEST ST	201	REST	186,500	202,000	1.08
1100 BOSTON TPKE	201	RET	1,395,700	1,463,800	1.05
661 BOSTON TPKE	201	RET	1,191,100	1,118,800	0.94
228 BOSTON TPKE	201	RET	880,400	880,900	1.00
255 HOP RIVER RD	201	RET	318,300	345,200	1.08
26 WEST ST	201	RET	888,100	946,300	1.07
890 BOSTON TPKE	201	ROOM	579,800	610,700	1.05
362 BOSTON TPKE	201	SSTA	1,309,500	1,289,200	0.98
10 STONY RD	301	STGE	684,900	688,300	1.00