

Land Developed or Withdrawn from the Current Use Program

Guidance for Assessing Officials on How to Determine Fair Market Value

Examples and Scenarios

The examples and scenarios shown in this guide are provided to help assessing officials estimate fair market values for Land Use Change Tax purposes.

Note: All examples use the Sample Land Schedule found at the end of this fact sheet.

Calculations used here are not the same, and should not be confused, with the process of land use allocation.

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Disclaimer: This fact sheet is intended to provide an overview only. Vermont tax statutes, regulations, Vermont Department of Taxes rulings, or court decisions supersede information provided in this fact sheet.

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Example 1: 37 acres removed from program

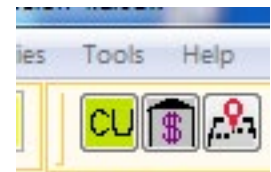
If you are using MicroSolve, you may use the newly-created Current Use calculator for this purpose. When using Microsolve Current Use calculator, go into the land owner’s record and add the next land ID(s) for Current Use Calculation purposes. Consider all attributes of the excluded land and code it as shown in the example(s), once coded click the yellow CU button to calculate excluded land value.

If you do not use Microsolve, create a test parcel for Current Use calculations. Enter the “Owner Name” as “TEST PARCEL FOR CURRENT USE”, Label the test parcel “Inactive” in NEMRC. When using a test parcel be sure you apply the correct neighborhood for the excluded land in question.

- Sample town zoning in this area requires a minimum of 5 acres for development of residential construction.
- Map from Current Use shows the 37 acres is accessed via a town maintained road and has adequate frontage.
- Site inspection and map reviews show this land is typical for the town—rolling to somewhat steep, adequate drainage, average views, mostly wooded with partial clearing. Similar parcels with this approximate acreage and attributes indicate a land grade of .95.

Figure 1.1: MicroSolve CAMA program entry (example only)

Parcel Tab	Neighborhood	Enter appropriate Neighborhood Code
Land / OB Tab	Land ID	ADD Next Available
	Calc Method	7 - CU Acres*
	Land Type	6 - Total*
	Area	37.00
	Grade	.95



*This code will include the value of a site by using the site land schedule total value. Remember this is a sample land schedule, and your values will be different.

Figure 1.2: MicroSolve CAMA sample cost sheet (example only)

Itemized Property Costs					
From Table: MAIN Section 1		Current Use:		Record # 785	
Property ID: 00000099000		Span #: 354-109-10796		Last Inspected: 05/10/2017	
Owner(s): ALOSI TERI		Sale Price: 0		Book: Validity: No Data	
Address:		Sale Date: / /		Page:	
City/St/Zip:		Bldg Type: No Data		Quality: 0.00	
Location: 43 MORSE PLACE		Style: No Data		Frame: No Data	
Description: DWL & HOUSE		Area: 0		Yr Built: 0 Eff Age: 0	
Tax Map #: 00-00-099.000		# Rms: 0		# Bedrm: 0 # Ktchns: 0	
		# 1/2 Bath: 0		# Baths: 0	
Item	Description	Percent	Quantity	Unit Cost	Total
LAND PRICES	Size	Nbhd Mult	Grade	Depth/Rate	
AC Total	37.00	1.00	0.95		198,900
Total	37.00				198,900
TOTAL CURRENT USE VALUE					198,900

Example 2: Boundary line adjustment of 0.49 acre with the neighbor

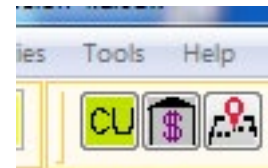
If you are using MicroSolve, you may use the newly-created Current Use calculator for this purpose. When using Microsolve Current Use calculator, go into the land owner’s record and add the next land ID(s) for Current Use Calculation purposes. Consider all attributes of the excluded land and code it as shown in the example(s), once coded click the yellow CU button to calculate excluded land value.

If you do not use Microsolve, create a test parcel for Current Use calculations. Enter the “Owner Name” as “TEST PARCEL FOR CURRENT USE”, Label the test parcel “Inactive” in NEMRC. When using a test parcel be sure you apply the correct neighborhood for the excluded land in question.

- Sample town zoning in this area requires a minimum of 2 acres for development of residential construction.
- Map from Current Use shows the .49 acre is accessed via a town maintained road and has minimal frontage.
- Site inspection and map reviews show this land is pie-shaped with the large part in the rear part of the parcel, the land typical for the town—level to slight slope, adequate drainage, average views, open. Similar parcels with this approximate acreage and attributes indicate a land grade of .80.

Fig. 2.1: MicroSolve CAMA program entry (example only)

Parcel Tab	Neighborhood	Enter appropriate Neighborhood Code
Land / OB Tab	Land ID	ADD Next Available
	Calc Method	7 - CU Acres*
	Land Type	5 - Other*
	Area	.49
	Grade	.80



*This code will not include the value of a site by using the Residual land schedule. Remember this is a sample land schedule, and your values will be different.

Fig. 2.2: MicroSolve CAMA sample cost sheet (example only)

Itemized Property Costs					
From Table: MAIN Section 1		Current Use:		Record # 785	
Property ID: 00000099000		Span #: 354-109-10796		Last Inspected: 05/10/2017	
Owner(s): ALOSI TERI		Sale Price: 0		Book: Validity: No Data	
Address:		Sale Date: / /		Page:	
City/St/Zip:		Bldg Type: No Data		Quality: 0.00	
Location: 43 MORSE PLACE		Style: No Data		Frame: No Data	
Description: DWL & HOUSE		Area: 0		Yr Built: 0 Eff Age: 0	
Tax Map #: 00-00-099.000		# Rms: 0		# Bedrm: 0 # Ktchns: 0	
		# 1/2 Bath: 0		# Baths: 0	
Item	Description	Percent	Quantity	Unit Cost	Total
LAND PRICES	Size	Nbhd Mult	Grade	Depth/Rate	
AC Total	37.00	1.00	0.95		198,900
Total	37.00				198,900
TOTAL CURRENT USE VALUE					198,900

Example 3: 2 acres withdrawn for an unknown reason

If you are using MicroSolve, you may use the newly-created Current Use calculator for this purpose. When using Microsolve Current Use calculator, go into the land owner’s record and add the next land ID(s) for Current Use Calculation purposes. Consider all attributes of the excluded land and code it as shown in the example(s), once coded click the yellow CU button to calculate excluded land value.

If you do not use Microsolve, create a test parcel for Current Use calculations. Enter the “Owner Name” as “TEST PARCEL FOR CURRENT USE”, Label the test parcel “Inactive” in NEMRC. When using a test parcel be sure you apply the correct neighborhood for the excluded land in question.

- Sample town zoning in this area requires a minimum of 2 acres for development of residential construction.
- Map from Current Use shows the 2 acres is accessed via a town—maintained road and has adequate frontage.
- Site inspection and map reviews show this land is rectangular, with good access and road frontage, level to slightly rolling with average views for the town, adequate drainage, open. Similar parcels with this approximate acreage and attributes indicate a land grade of 1.00.
- 2 acres as site land —because zoning would support a site for this size parcel and physical attributes of the land would allow for it, it would be appropriate to value this land as a site for this purpose.

Fig. 3.1: MicroSolve CAMA program entry (example only)

Parcel Tab	Neighborhood	Enter appropriate Neighborhood Code
Land / OB Tab	Land ID	ADD Next Available
	Calc Method	6 - CU Site*
	Land Type	1 - Bldg Lot*
	Area	2.00
	Grade	1.00



*This code will include the value of a site by using the Site land schedule. Remember this is a sample land schedule, and your values will be different.

Fig. 3.2: MicroSolve CAMA sample cost sheet (example only)

Itemized Property Costs					
From Table: MAIN Section 1		Current Use:		Record # 785	
Property ID: 00000099000		Span #: 354-109-10796		Last Inspected: 05/10/2017	
Owner(s): ALOSI TERI		Sale Price: 0		Book: Validity: No Data	
Address:		Sale Date: / /		Page:	
City/St/Zip:		Bldg Type: No Data		Quality: 0.00	
Location: 43 MORSE PLACE		Style: No Data		Frame: No Data	
Description: DWL & HOUSE		Area: 0		Yr Built: 0 Eff Age: 0	
Tax Map #: 00-00-099.000		# Rms: 0		# Bedrm: 0 # Ktchns: 0	
		# 1/2 Bath: 0		# Baths: 0	
Item	Description	Percent	Quantity	Unit Cost	Total
LAND PRICES	Size	Nbhd Mult	Grade	Depth/Rate	
SI Bldg Lot	2.00	1.00	1.00		65,000
Total	2.00				65,000
TOTAL CURRENT USE VALUE					65,000

Example 4: 5 acres withdrawn for an unknown reason

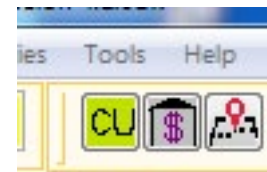
If you are using MicroSolve, you may use the newly-created Current Use calculator for this purpose. When using Microsolve Current Use calculator, go into the land owner’s record and add the next land ID(s) for Current Use Calculation purposes. Consider all attributes of the excluded land and code it as shown in the example(s), once coded click the yellow CU button to calculate excluded land value.

If you do not use Microsolve, create a test parcel for Current Use calculations. Enter the “Owner Name” as “TEST PARCEL FOR CURRENT USE”, Label the test parcel “Inactive” in NEMRC. When using a test parcel be sure you apply the correct neighborhood for the excluded land in question.

- Sample town zoning in this area requires a minimum of 2 acres for development of residential construction.
- Map from Current Use shows the 5 acres is in the rear portion of the property with no deeded access or road included in the withdrawal.
- Site inspection and map reviews show this land is irregularly shaped, no deeded access as a separate parcel, rolling to steep topography, approximately 60% wooded and 40% open, average views for the town, adequate drainage. Similar parcels of this approximate acreage and attributes indicate a land grade of .50. This parcel is also located in Neighborhood #9 in your town, which applies a .9 neighborhood multiplier to the value.
- Although listers initially thought this should be site land due to zoning, upon review of the maps, it was determined that since this parcel has no access as a “separate parcel,” it would not be appropriate to charge this land as a site for this purpose.

Fig. 4.1: MicroSolve CAMA program entry (example only)

Parcel Tab	Neighborhood	Enter Appropriate Neighborhood Code
Land / OB Tab	Land ID	ADD Next Available
	Calc Method	7 - CU Acres*
	Land Type	5 - Other*
	Area	5.00
	Grade	.50



*This code will not include the value of a site by using the Residual land schedule. Remember this is a sample land schedule, and your values will be different.

Fig. 4.2: MicroSolve CAMA cost sheet (example only)

Itemized Property Costs					
From Table: MAIN Section 1		Current Use:		Record # 785	
Property ID: 00000099000		Span #: 354-109-10796		Last Inspected: 05/10/2017	
Owner(s): ALOSI TERI		Sale Price: 0		Book: Validity: No Data	
Address:		Sale Date: / /		Page:	
City/St/Zip:		Bldg Type: No Data		Quality: 0.00	
Location: 43 MORSE PLACE		Style: No Data		Frame: No Data	
Description: DWL & HOUSE		Area: 0		Yr Built: 0 Eff Age: 0	
Tax Map #: 00-00-099.000		# Rms: 0		# Bedrm: 0 # Ktchns: 0	
		# 1/2 Bath: 0		# Baths: 0	
Item	Description	Percent	Quantity	Unit Cost	Total
LAND PRICES	Size	Nbhd Mult	Grade	Depth/Rate	
AC Other	5.00	1.00	0.50		18,800
Total	5.00				18,800
TOTAL CURRENT USE VALUE					18,800

Example 5: 6.2-acre power line right of way (ROW)

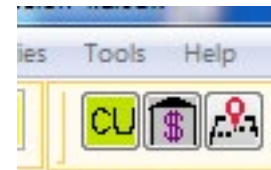
If you are using MicroSolve, you may use the newly-created Current Use calculator for this purpose. When using Microsolve Current Use calculator, go into the land owner’s record and add the next land ID(s) for Current Use Calculation purposes. Consider all attributes of the excluded land and code it as shown in the example(s), once coded click the yellow CU button to calculate excluded land value.

If you do not use Microsolve, create a test parcel for Current Use calculations. Enter the “Owner Name” as “TEST PARCEL FOR CURRENT USE”, Label the test parcel “Inactive” in NEMRC. When using a test parcel be sure you apply the correct neighborhood for the excluded land in question.

- Sample town zoning in this area requires a minimum of 2 acres for development of residential construction.
- As with any easement, you should check the legal description before determining a powerline right-of-way (ROW) impact. Easements are non-possessory interests held by one person (or organization) being accorded partial use of the land for a described purpose. Because the fee simple owner retains certain ownership rights, the property usually still has some value, and the value will relate to the extent of the rights the owner has lost from the full bundle of rights. Powerline easements are usually permanent and highly restrictive.
- Assuming the powerline easement permanently restricts construction of improvements along with most other uses, we show below an approach to valuing this 6.2 acres. (There are other approaches, such as Paired-Sales Analysis and Before and After approaches, but for general listing purposes, we are suggesting the use of industry-utilized percentage factors.) Because each situation is different, you may need to go outside the range for a more tailored assessment of the impact. To assess the value of easements with powerline ROW, follow these steps:
 - 1) Read the legal description so you are aware of the extent of the easement.
 - 2) A suggested range of value loss for land encumbered by a typical utility easement is 90-95% of its unrestricted value. The percentage used is determined by where the powerline is located on the property and how that location impacts current and potential future uses.

Fig. 5.1: MicroSolve CAMA program entry (example only)

Parcel Tab	Neighborhood	Enter appropriate Neighborhood Code
Land / OB Tab	Land ID	ADD Next Available
	Calc Method	7 - CU Acres*
	Land Type	5 - Other*
	Area	6.20
	Grade	.10



*This code will not include the value of a site by using the Residual land schedule. Remember this is a sample land schedule, and your values will be different.

Example 5 continues on next page

Fig. 5.2: MicroSolve CAMA sample cost sheet (example only)

Itemized Property Costs					
From Table: MAIN Section 1		Current Use:		Record # 785	
Property ID: 00000099000		Span #: 354-109-10796		Last Inspected: 05/10/2017	
Owner(s): ALOSI TERI		Sale Price: 0		Book: Validity: No Data	
Address:		Sale Date: / /		Page:	
City/St/Zip:		Bldg Type: No Data		Quality: 0.00	
Location: 43 MORSE PLACE		Style: No Data		Frame: No Data	
Description: DWL & HOUSE		Area: 0		Yr Built: 0 Eff Age: 0	
Tax Map #: 00-00-099.000		# Rms: 0		# Bedrm: 0 # Ktchns: 0	
		# 1/2 Bath: 0		# Baths: 0	
Item	Description	Percent	Quantity	Unit Cost	Total
LAND PRICES	Size	Nbhd Mult	Grade	Depth/Rate	
AC Other	6.20	1.00	0.10		4,700
AC Other	0.50	1.00			
Total	6.70				4,700
TOTAL CURRENT USE VALUE					4,700

Example 6: 8 acres removed with non-contiguous front/rear portions

If you are using MicroSolve, you may use the newly-created Current Use calculator for this purpose. When using MicroSolve Current Use calculator, go into the land owner's record and add the next land ID(s) for Current Use Calculation purposes. Consider all attributes of the excluded land and code it as shown in the example(s), once coded click the yellow CU button to calculate excluded land value.

If you do not use MicroSolve, create a test parcel for Current Use calculations. Enter the "Owner Name" as "TEST PARCEL FOR CURRENT USE", Label the test parcel "Inactive" in NEMRC. When using a test parcel be sure you apply the correct neighborhood for the excluded land in question.

8 acres being removed from the Current Use program consisting of 3.5 acres in the front portion of land and 4.5 acres in the rear. The two sections are not contiguous to one another.

- Sample town zoning in this area requires a minimum of 2 acres for development of residential construction.
- Map from Current Use shows the 3.5 acres in the front portion of the property. Site inspection and map reviews show that this land is easily access from a town maintained road, level, rectangular shaped, with adequate drainage and good views. Similar parcels of this approximate acreage and attributes indicate a land grade of 1.20.
- This portion, because it is not contiguous with the other portion being removed from the Current Use program, must be valued separately from the 4.5 acres in the rear portion of the property, so we will have two separate calculations.
- The listers have determined that the 3.5-acre parcel is a potential site and should be valued as such for this purpose.

Fig. 6.1: MicroSolve CAMA program entry for front portion (example only)

Parcel Tab	Neighborhood	Enter appropriate Neighborhood Code
Land / OB Tab	Land ID	ADD Next Available
	Calc Method	7 - CU Acres*
	Land Type	6 - Total*
	Area	3.50
	Grade	1.20



*This code will include the value of a site by using the Site land schedule. Remember this is a sample land schedule, and your values will be different.

Fig. 6.2: MicroSolve CAMA sample view cost sheet for front portion (example only)

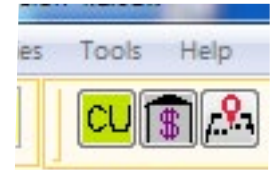
Itemized Property Costs					
From Table: MAIN Section 1		Current Use:		Record # 785	
Property ID: 00000099000		Span #: 354-109-10796		Last Inspected: 05/10/2017	
Owner(s): ALOSI TERI		Sale Price: 0		Book: No Data	
Address:		Sale Date: / /		Page: No Data	
City/St/Zip:		Bldg Type: No Data		Quality: 0.00	
Location: 43 MORSE PLACE		Style: No Data		Frame: No Data	
Description: DWL & HOUSE		Area: 0		Yr Built: 0	
Tax Map #: 00-00-099.000		# Rms: 0		# Bedrm: 0	
		# 1/2 Bath: 0		# Ktchns: 0	
		# Baths: 0			
Item	Description	Percent	Quantity	Unit Cost	Total
LAND PRICES	Size	Nbhd Mult	Grade	Depth/Rate	
AC Total	3.50	1.00	1.20		91,500
Total	3.50				91,500
TOTAL CURRENT USE VALUE					91,500

- Map from Current Use also shows the 4.5 acres in the rear portion of the property being removed from the program. Site inspection and map reviews show that this land is accessed via a shared road with private maintenance that runs along the corner of this piece of property. The land has an irregular shape, rolling to steep topography, mostly wooded, with no views. Similar parcels of this approximate acreage and attributes indicate a land grade of .80. This portion, because it is not contiguous with the other portion being removed from the Current Use program, must be valued separately from the 3.5 acres in the front portion of the property.
- The listers have determined that this 4.5-acre portion is a potential site and should be valued as such for this purpose.
- Make sure to run a separate cost sheet for each portion in this example, so it does not combine acreage.

Example 6 continues on next page

Fig. 6.3: MicroSolve CAMA program entry for rear portion (example only)

Parcel Tab	Neighborhood	Enter appropriate Neighborhood Code
Land / OB Tab	Land ID	ADD Next Available
	Calc Method	7 - CU Acres*
	Land Type	6 - Total*
	Area	4.5
	Grade	.80



*This code will include the value of a site by using the Site land schedule. Remember this is a sample land schedule, and your values will be different.

Fig. 6.4: MicroSolve CAMA sample cost sheet for rear portion (example only)

Itemized Property Costs					
From Table: MAIN Section 1		Current Use:		Record # 785	
Property ID: 00000099000		Span #: 354-109-10796		Last Inspected: 05/10/2017	
Owner(s): ALOSI TERI		Sale Price: 0		Book: Validity: No Data	
Address:		Sale Date: / /		Page:	
City/St/Zip:		Bldg Type: No Data		Quality: 0.00	
Location: 43 MORSE PLACE		Style: No Data		Frame: No Data	
Description: DWL & HOUSE		Area: 0		Yr Built: 0 Eff Age: 0	
Tax Map #: 00-00-099.000		# Rms: 0		# Bedrm: 0 # Ktchns: 0	
		# 1/2 Bath: 0		# Baths: 0	
Item	Description	Percent	Quantity	Unit Cost	Total
LAND PRICES	Size	Nbhd Mult	Grade	Depth/Rate	
AC Total	4.50	1.00	0.80		67,000
Total	4.50				67,000
TOTAL CURRENT USE VALUE					67,000

Value for this 8.0 Acres will be as follows based on this scenario for land use change tax purposes:

91,500
+67,000
 158,500 – 8 acres as two separate non-contiguous parcels

Example 7: 10 acres with parcels located in two towns

If you are using MicroSolve, you may use the newly-created Current Use calculator for this purpose. When using Microsolve Current Use calculator, go into the land owner's record and add the next land ID(s) for Current Use Calculation purposes. Consider all attributes of the excluded land and code it as shown in the example(s), once coded click the yellow CU button to calculate excluded land value.

If you do not use Microsolve, create a test parcel for Current Use calculations. Enter the "Owner Name" as "TEST PARCEL FOR CURRENT USE", Label the test parcel "Inactive" in NEMRC. When using a test parcel be sure you apply the correct neighborhood for the excluded land in question.

Withdrawal of 10 acres of enrolled land from the Current Use Program made up of 2.5 acres located in one town (Town A) and 7.5 acres located in the adjacent town (Town B).

The 10 acres should be valued as a separate parcel from any other lands owned by the taxpayer, but consider the 10 acres as a whole. Both towns must apply the benefit of the total acreage when considering value per acre. PVR suggests using the following methodology to determine the value of the land to be withdrawn:

Determine which town has the viable site or best site—that town should assess the site value for this purpose. Assuming the most optimal site is found to be in Town A:

Town A—uses an appropriately graded 2-acre housesite value plus .5 acres of residual land appropriately graded and pro-rated as a portion of 8 acres of residual land.

Town B—uses the value for 7.5 acres graded appropriately and prorated as a portion with 8 acres of residual land.

Town A—receives this request for value from the Current Use Program.

Details for Town A:

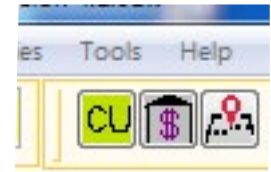
Sample Town (A) zoning in this area requires a minimum of 1 acre for development of residential construction.

- Map from Current Use shows the 10 acres being removed from Current Use: 2.5 acres in your town with 7.5 acres of contiguous land which lies over the line into the next town. Site inspection and map reviews shows that the land located in your town is easily accessible from a town maintained road, rolling, rectangular-shaped, with adequate drainage and average views. Similar parcels with this approximate acreage and attributes indicate a land grade of 1.0. The 7.5 acres in the adjacent town is in the rear portion of this land and is accessed through the portion in your town.
- The listers determine that the 2.5 -acre portion is a potential site and should be valued as such for this purpose.

Example 7 continues on next page

Fig. 7.1: MicroSolve CAMA program entry for Town A (example only)

Parcel Tab	Neighborhood	Enter appropriate Neighborhood Code
Land / OB Tab	Land ID	ADD Next Available
	Calc Method	6 - CU Site*
	Land Type	1 - Bldg Lot*
	Area	2.00
	Grade	1.00



*This code will include the value of a site by using the Site land schedule total value. Remember this is a sample land schedule, and your values will be different.

Parcel Tab	Neighborhood	Enter appropriate Neighborhood Code
Land / OB Tab	Land ID	ADD Next Available
	Calc Method	7 - CU Acres*
	Land Type	5 - Other*
	Area	.50
	Grade	1.00

*This code will not include the value of a site by using the Residual land schedule value. Remember this is a sample land schedule, and your values will be different.

Parcel Tab	Neighborhood	Enter appropriate Neighborhood Code
Land / OB Tab	Land ID	ADD Next Available
	Calc Method	7 - CU Acres*
	Land Type	5 - Other*
	Area	7.50
	Grade	0.00**

*This code will not include the value of a site by using the Residual land schedule value.

**This will give you the 8-acre residual price on the .50 acres of residual with no value showing on this portion located in the other town. Remember this is a sample land schedule, and your values will be different.

Example 7 continues on next page

Fig. 7.2: MicroSolve CAMA sample cost sheet for Town A (example only)

From Table: MAIN Section 1		Itemized Property Costs			Record # 785	
Current Use:						
Property ID: 00000099000	Span #: 354-109-10796	Last Inspected: 05/10/2017	Cost Update: 11/06/2017			
Owner(s): ALOSI TERI	Sale Price: 0		Book:	Validity: No Data		
Address:	Sale Date: / /		Page:			
City/St/Zip:	Bldg Type: No Data	Quality: 0.00				
Location: 43 MORSE PLACE	Style: No Data	Frame: No Data				
Description: DWL & HOUSE	Area: 0	Yr Built: 0	Eff Age: 0			
Tax Map #: 00-00-099.000	# Rms: 0	# Bedrm: 0	# Ktchns: 0			
	# 1/2 Bath: 0	# Baths: 0				
Item	Description	Percent	Quantity	Unit Cost	Total	
LAND PRICES	Size	Nbhd Mult	Grade	Depth/Rate		
SI Bldg Lot	2.00	1.00	1.00		65,000	
AC Other	0.50	1.00	1.00		3,800	
AC Other	7.50	1.00				
Total	10.00				68,800	
TOTAL CURRENT USE VALUE					68,800	

Town B—receives this request for value from the Current Use Program.

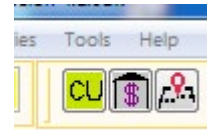
Details for Town B:

- Sample Town B zoning in this area requires a minimum of 2 acres for development of residential construction.
- Map from Current Use shows the 10 acres being removed from Current Use. 7.5 acres in your town with 2.5 acres of contiguous land which lies over the line into the next town. Site inspection and map reviews shows that the land located in your town is the rear most portion of the total 10 acres and is accessed through a town road located in Town A. The 7.5 acres located in your town is rolling to steep, irregularly shaped and mostly wooded with adequate drainage and no views. Similar parcels with this approximate acreage and attributes indicate a land grade of .9. The 2.5 acres in the adjacent town is in the front portion of this land and allows access to the portion in your town.
- The listers determine that the 7.5-acre portion is a back land, not site value and should be valued as such for this purpose.

Example 7 continues on next page

Fig. 7.3: MicroSolve CAMA program entry for Town B (example only)

Parcel Tab	Neighborhood	Enter appropriate Neighborhood Code
Land / OB Tab	Land ID	ADD Next Available
	Calc Method	7 - CU Acres*
	Land Type	5 - Other*
	Area	7.50
	Grade	.90



*This code will not include the value of a site by using the Residual land schedule value. Remember this is a sample land schedule, and your values will be different.

Parcel Tab	Neighborhood	Enter appropriate Neighborhood Code
Land / OB Tab	Land ID	ADD Next Available
	Calc Method	7 - CU Acres*
	Land Type	5 - Other*
	Area	.50
	Grade	0.00**

*This code will not include the value of a site by using the Residual land schedule value.

**This will give you the 8-acre residual price on the .50 acres of residual with no value showing on this portion located in the other town. Remember this is a sample land schedule, and your values will be different.

Fig. 7.4: CAMA sample view of Town B

Itemized Property Costs					
From Table: MAIN Section 1		Current Use:		Record # 785	
Property ID: 00000099000		Span #: 354-109-10796		Last Inspected: 05/10/2017	
Owner(s): ALOSI TERI		Sale Price: 0		Book: Validity: No Data	
Address:		Sale Date: / /		Page:	
City/St/Zip:		Bldg Type: No Data		Quality: 0.00	
Location: 43 MORSE PLACE		Style: No Data		Frame: No Data	
Description:DWL & HOUSE		Area: 0		Yr Built: 0 Eff Age: 0	
Tax Map #: 00-00-099.000		# Rms: 0		# Bedrm: 0 # Ktchns: 0	
		# 1/2 Bath: 0		# Baths: 0	
Item	Description	Percent	Quantity	Unit Cost	Total
LAND PRICES	Size	Nbhd Mult	Grade	Depth/Rate	
AC Other	7.50	1.00	0.90		50,600
AC Other	0.50	1.00			
Total	8.00				50,600
TOTAL CURRENT USE VALUE					50,600

Sample Land Schedule

<i>Full</i>			<i>Residual</i>		
Acres	Value	\$/Acre	Acres	Value	\$/Acre
1	45,000	45,000			
2	65,000	32,500			
3	72,500	24,167			
4	80,000	20,000			
5	87,500	17,500			
6	95,000	15,833			
7	102,500	14,643			
8	110,000	13,750			
9	117,500	13,056			
10	125,000	12,500			
11	128,125	11,648			
12	131,250	10,938			
13	134,375	10,337			
14	137,500	9,821			
15	140,625	9,375			
16	143,750	8,984			
17	146,875	8,640			
18	150,000	8,333			
19	153,125	8,059			
20	156,250	7,813			
21	159,375	7,589			
22	162,500	7,386			
23	165,625	7,201			
24	168,750	7,031			
25	171,875	6,875			
26	175,000	6,731			
27	178,125	6,597			
28	181,250	6,473			
29	184,375	6,358			
30	187,500	6,250			
31	190,625	6,149			
32	193,750	6,055			
33	196,875	5,966			
34	200,000	5,882			
35	203,125	5,804			
36	206,250	5,729			
37	209,375	5,659			
38	212,500	5,592			
39	215,625	5,529			
40	218,750	5,469			
41	221,875	5,412			
42	225,000	5,357			
43	228,125	5,305			
44	231,250	5,256			
45	234,375	5,208			
46	237,500	5,163			
47	240,625	5,120			
48	243,750	5,078			
49	246,875	5,038			
50	250,000	5,000			
			1	7,500	7,500
			2	15,000	7,500
			3	22,500	7,500
			4	30,000	7,500
			5	37,500	7,500
			6	45,000	7,500
			7	52,500	7,500
			8	60,000	7,500
			9	63,125	7,014
			10	66,250	6,625
			11	69,375	6,307
			12	72,500	6,042
			13	75,625	5,817
			14	78,750	5,625
			15	81,875	5,458
			16	85,000	5,313
			17	88,125	5,184
			18	91,250	5,069
			19	94,375	4,967
			20	97,500	4,875
			21	100,625	4,792
			22	103,750	4,716
			23	106,875	4,647
			24	110,000	4,583
			25	113,125	4,525
			26	116,250	4,471
			27	119,375	4,421
			28	122,500	4,375
			29	125,625	4,332
			30	128,750	4,292
			31	131,875	4,254
			32	135,000	4,219
			33	138,125	4,186
			34	141,250	4,154
			35	144,375	4,125
			36	147,500	4,097
			37	150,625	4,071
			38	153,750	4,046
			39	156,875	4,022
			40	160,000	4,000
			41	163,125	3,979
			42	166,250	3,958
			43	169,375	3,939
			44	172,500	3,920
			45	175,625	3,903
			46	178,750	3,886
			47	181,875	3,870
			48	185,000	3,854