Deal 2025 Reassessment Report

11/1/24



2024 Reassessment Report

Reassessment FAQ (attached)

Appeal FAQ (attached)

A Message from the Assessor

In recent years, the real estate market has experienced unprecedented growth, with property values rising steadily. As of the 2025 reassessment valuation date (October 1, 2024), prices had not yet shown signs of declining. The Borough is required to conduct annual reassessments to ensure a fair distribution of taxes, aiming to reflect rather than predict market conditions. While the current higher interest rate environment may impact property values in the future, assessments are still adjusting to this recent period of historic appreciation. The evolving real estate market highlights the critical role of the assessment process, which serves as the foundation for distributing county, school, and municipal tax levies.

Under the New Jersey constitution, annual tax levies are distributed based on market value. Contrary to common belief, property assessments do not generate taxes; they only determine how they are distributed. However, many municipalities in the state still rely on periodic "snapshot" assessments, which fix tax distribution based on a single moment in time, often for 10 or 20 years. Without proactive annual adjustments, tax distribution becomes increasingly inaccurate as time passes (see Exhibit A). This static approach incorrectly assumes uniform appreciation or depreciation across all properties, which does not reflect the diverse realities of real estate markets. In the Borough of Deal, for instance, different property types and price points exhibit varying growth rates. Annual assessment maintenance is therefore essential to uphold tax distribution fairness, as required by the New Jersey constitution.

For the 2025 reassessment, adjustments were made to the global assessment model to target current market values. Individual property, neighborhood, and submarket assessments were also refined to enhance accuracy. The reassessment aims to align with 100% market value, thereby improving statistical measures of accuracy. For the upcoming 2025 tax year, the total aggregate property value in Deal will be 13.81% higher than in 2024. Consequently, most property assessments will increase to reflect this growth; however, this does not mean a corresponding 13.81% increase in taxes.

Instead, it reflects the rise in overall property values in the Borough. Due to the inverse relationship between the aggregate property value and the tax rate, higher assessments typically lead to a lower tax rate. We anticipate that the 2025 tax rate will be lower than in 2024, thanks to the increased property values (see figure 7). This report provides an overview of the reassessment and its implications.

Erick Aguiar, CTA

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Assessor Borough of Deal

Tax Rate History

2019-0.709%

2020- 0.714%

2021-0.650%

2022- 0.576%

2023- 0.460%

2024- 0.427%

*2025- 0.388%

*2025 Rate estimated assuming +3% to tax levy and 2025 preliminary net taxable value of Borough less 0.5% to account for appeal reductions

Inspections (data collection)

The Borough is required to inspect every property at least once every five years for assessment purposes. Figure 1 displays the past and future inspection cycles. The entire Borough is scheduled to be inspected in 2026 and 2027 for the next inspection cycle.

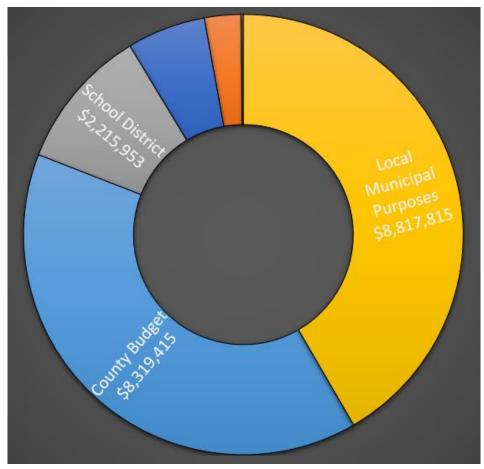
Inspection Plan

			1311 Dea	I
		Original		
	Year	Planned	Completed	Notes
First Cycle COMPLETE	2014	20%	20%	5 yr cycle (2014-2018)
st O,	2015	20%	20%	
First Cycle (COMPLETE)	2016	20%	20%	
٥	2017	20%	20%	
	2018	20%	20%	1st cycle complete in 201
IPLETE)	Year	Approved Plan	Completed	Notes
<u>V</u>	2019	20%		5 yr cycle (2019-2023)
) e (C	2020	20%	20%	
Second Cycle (COMPLETE)	2021 2022 2023	60%	60%	Tax Board approved moving 2022 & 2023 inspections to 2021 on 5/4/21
ycle (plan 19/21)	Year 2024	Approved Plan	Completed	Notes
Planned Third Cycle (plan approved 8/19/21)	2025 2026	RFP 50%		Tax Board approved third cycle plan on 5/4/21plan amended due to newly imposed state regulation 8/19/21 5 yr cycle (2024-2028)
₹	2027	50%		
	2028			

(figure 1)

Deal Tax Levy History

											Percent of	
Tax Levy Component	20	20 Tax Levy	20	021 Tax Levy	2	022 Tax Levy	20	023 Tax Levy	20	24 Tax Levy	Bill	Contact
County Budget	\$	6,679,379	\$	6,581,683	\$	6,879,957	\$	7,577,045	\$	8,319,415	39%	732-431-7000
County Library	\$	486,150	\$	494,079	\$	517,070	\$	548,142	\$	565,944	3%	732-431-7220
School District	\$	2,047,197	\$	2,088,141	\$	2,129,904	\$	2,172,502	\$	2,215,953	10%	732-531-0480
Local Municipal Purposes	\$	7,627,213	\$	8,034,955	\$	8,037,567	\$	8,386,041	\$	8,817,815	42%	732-531-1454
County Open Space Fund	\$	780,236	\$	791,925	\$	891,613	\$	1,073,494	\$	1,224,227	6%	732-431-7000
Excess for Rate Rounding	\$	13,404	\$	15,320	\$	15,999	\$	5,711	\$	39,473		
Total Tax Levy	\$	17,633,580	\$	18,006,102	\$	18,472,110	\$	19,762,935	\$	21,182,828		



(figure 2)

Total Change of Net Valuation Taxable

2024 Final Net Valuation	4,960,849,600
2025 Preliminary Net Valuation	5,646,187,000
Change	685,337,400
Change %	13.81%

(figure 3)

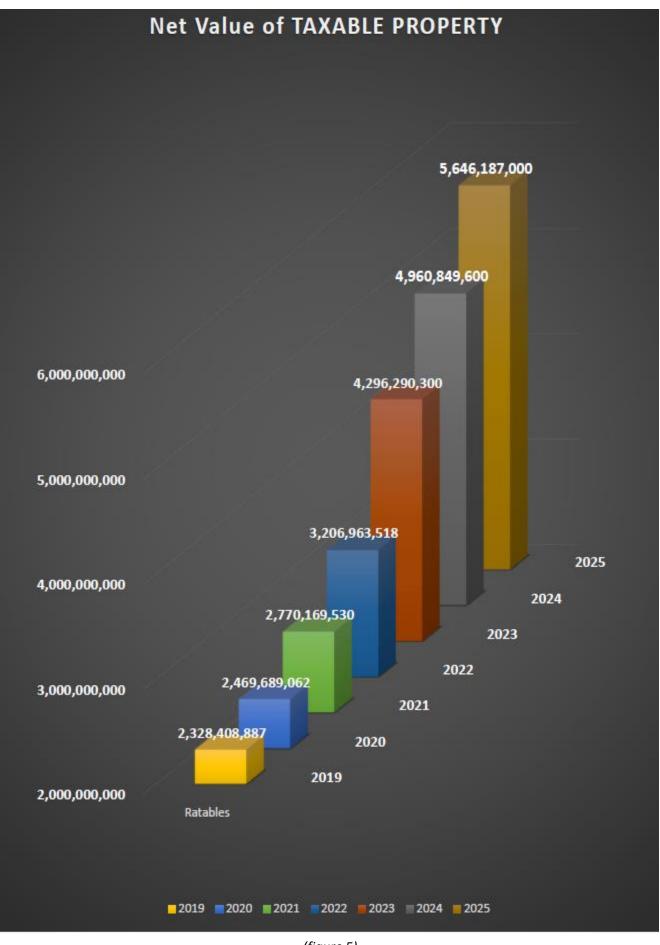
Property Class Breakdown (Year over Year)

	2024 Final Tax List											
					Share of							
Class	Property Type	Count	Value	Average	Borough							
1	Vacant Land	57	281,053,400	4,930,761	5.67%							
2	Residential	850	4,636,902,600	5,455,180	93.47%							
4A	Commercial	15	34,344,400	2,289,627	0.69%							
4C	Apartment	4	8,549,200	2,137,300	0.17%							

Net Valuation Taxable	4,960,849,600
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	2025 Preliminary Tax List										
					Share of						
Class	Property Type	Count	Value	Average	Borough						
1	Vacant Land	53	284,563,700	5,369,126	5.04%						
2	Residential	854	5,318,357,200	6,227,585	94.19%						
4A	Commercial	14	33,480,400	2,391,457	0.59%						
4C	Apartment	4	9,785,700	2,446,425	0.17%						

Net Valuation Taxable	5,646,187,000
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(figure 5)

2019 -2025 Tax Levy and Net Taxable Value										
Year	Tax Levy	Ratables	Tax Rate							
2019	16,508,419	2,328,408,887	0.709%							
2020	17,633,580	2,469,689,062	0.714%							
2021	18,006,102	2,770,169,530	0.650%							
2022	18,472,110	3,206,963,518	0.576%							
2023	19,773,223	4,296,290,300	0.460%							
2024	21,182,828	4,960,849,600	0.427%							
2025	TBD	5,646,187,000	TBD							

Ratable base change 685,337,400 2024 to 2025 13.81% Increase

(figure 6)

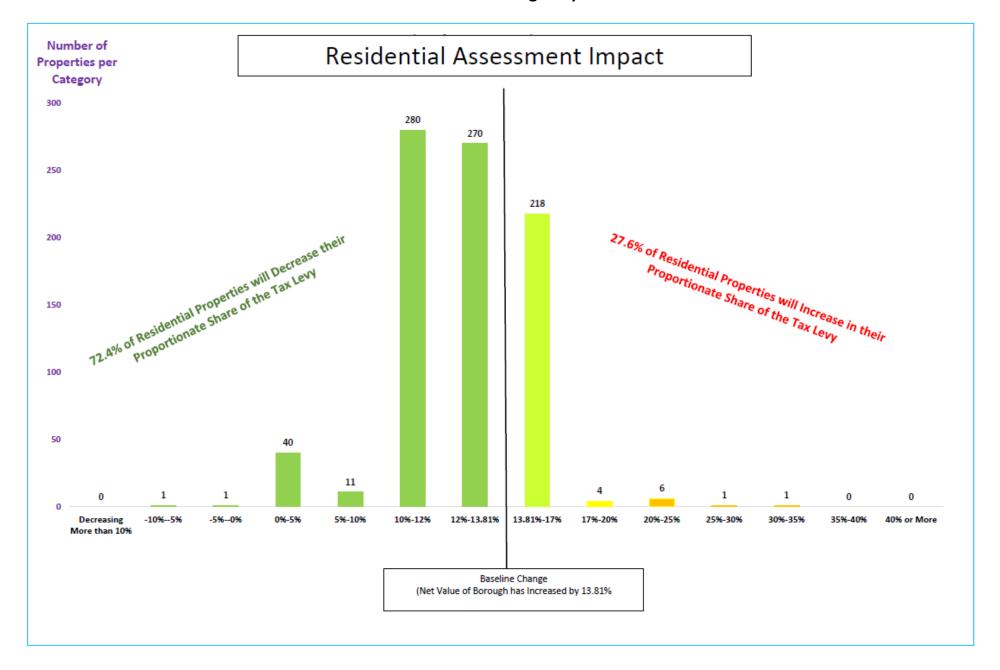
2025 Tax Rate Prediction

L	Year	Ratables	Tax Levy	Tax Rate	
l					
	2024	4,960,849,600	21,182,828	0.427%	
ſ					
					*Rate if levy was the same year over year and no
	2025*	5,646,187,000	21,182,828	0.375%	reductions from appeals
					•
ı					
					**2025 Rate estimated assuming +3% increase to
					the Tax Levy and 0.5% reduction in ratables from
L	2025**	5,617,956,065	21,818,313	0.388%	the 2024 preliminary tax list due to appeals

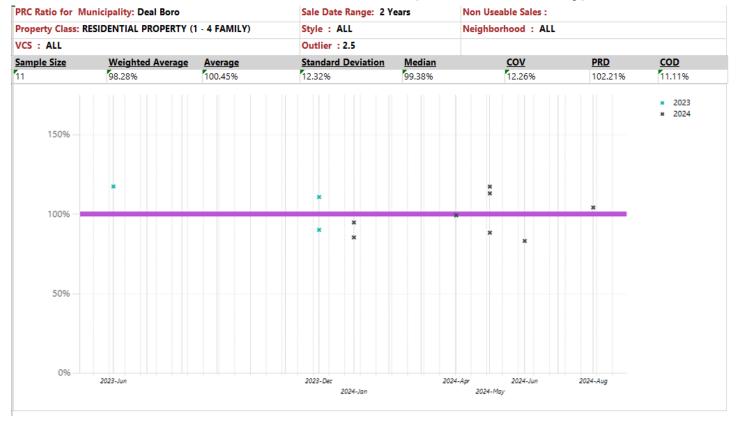
Realistic 2025 Tax Rate Range 0.385%-0.395%

(figure 7)

Residential Change Report

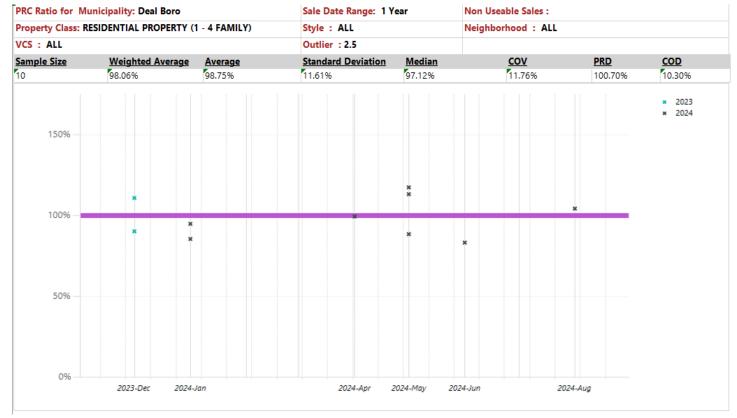


2025 Assessment : Sale Price (2 Year Sales Study)



(figure 9)

2025 Assessment : Sale Price (1 Year Sales Study)



Value Control Sector Modeling Map



(figure 11)

Lot Valuation Matrix (Front Foot Costed VCS)

*does not include property specific adjustments (Traffic, flood zone, economic obsolescence, etc.)

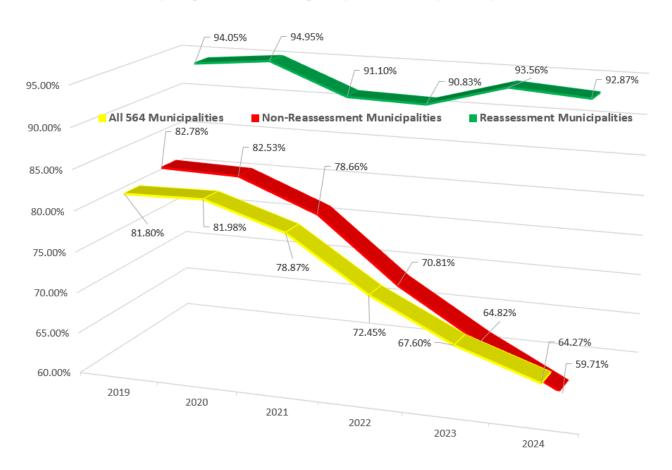
Section	VCS	Desc	Site	FF Calc	FF % of	50x125	100x125	150x125	200x125	300x125	50x150	100x150	150x150	200x150	300x150
Section	100		one.	TT Cuic	Site	(1.15DF)	(1.15DF)	(1.15DF)	(1.15DF)	(1.15DF)	(1.33DF)	(1.33DF)	(1.33DF)	(1.33DF)	(1.33DF)
O A 0	OFST	Ocean Front Standard	5,000,000	50,000	1.00%	7,875,000	10,750,000	13,625,000	16,500,000	22,250,000	8,325,000	11,650,000	14,975,000	18,300,000	24,950,000
Ocean Ave &	EOOA	East of Ocean Ave	2,300,000	23,000	1.00%	3,622,500	4,945,000	6,267,500	7,590,000	10,235,000	3,829,500	5,359,000	6,888,500	8,418,000	11,477,000
East	WOOA	West of Ocean Ave	1,675,000	16,750	1.00%	2,638,125	3,601,250	4,564,375	5,527,500	7,453,750	2,788,875	3,902,750	5,016,625	6,130,500	8,358,250
	NSAO	Northside Almyr to Ocean Ave	1,850,000	18,500	1.00%	2,913,750	3,977,500	5,041,250	6,105,000	8,232,500	3,080,250	4,310,500	5,540,750	6,771,000	9,231,500
	MTNO	Midtown Norwood to Ocean	1,835,000	18,350	1.00%	2,890,125	3,945,250	5,000,375	6,055,500	8,165,750	3,055,275	4,275,550	5,495,825	6,716,100	9,156,650
Norwood	NSNA	Northside Norwood to Almyr	1,750,000	17,500	1.00%	2,756,250	3,762,500	4,768,750	5,775,000	7,787,500	2,913,750	4,077,500	5,241,250	6,405,000	8,732,500
Ave to	SSNO	Southside Norwood to Ocean	1,690,000	16,900	1.00%	2,661,750	3,633,500	4,605,250	5,577,000	7,520,500	2,813,850	3,937,700	5,061,550	6,185,400	8,433,100
Ocean Ave	LAOA	Lawrence Ave Closer to Ocean	1,385,000	13,850	1.00%	2,181,375	2,977,750	3,774,125	4,570,500	6,163,250	2,306,025	3,227,050	4,148,075	5,069,100	6,911,150
	MTNA	Midtown Norwood to Almyr	1,400,000	14,000	1.00%	2,205,000	3,010,000	3,815,000	4,620,000	6,230,000	2,331,000	3,262,000	4,193,000	5,124,000	6,986,000
	PALA	Pleasant Place & Lawrence Ave W	1,240,000	12,400	1.00%	1,953,000	2,666,000	3,379,000	4,092,000	5,518,000	2,064,600	2,889,200	3,713,800	4,538,400	6,187,600
	WNSS	West of Norwood South Side	1,225,000	12,250	1.00%	1,929,375	2,633,750	3,338,125	4,042,500	5,451,250	2,039,625	2,854,250	3,668,875	4,483,500	6,112,750
	LAKE	Deal Lake	1,200,000	12,000	1.00%	1,890,000	2,580,000	3,270,000	3,960,000	5,340,000	1,998,000	2,796,000	3,594,000	4,392,000	5,988,000
	NASO	Norwood Ave South	1,090,000	10,900	1.00%	1,716,750	2,343,500	2,970,250	3,597,000	4,850,500	1,814,850	2,539,700	3,264,550	3,989,400	5,439,100
West of	WRSS	West of Richmond South Side	1,050,000	10,500	1.00%	1,653,750	2,257,500	2,861,250	3,465,000	4,672,500	1,748,250	2,446,500	3,144,750	3,843,000	5,239,500
Norwood	WNRB	West of Norwood Runyan to Brighton	1,085,000	10,850	1.00%	1,708,875	2,332,750	2,956,625	3,580,500	4,828,250	1,806,525	2,528,050	3,249,575	3,971,100	5,414,150
Ave	NANO	Norwood Ave North	940,000	9,400	1.00%	1,480,500	2,021,000	2,561,500	3,102,000	4,183,000	1,565,100	2,190,200	2,815,300	3,440,400	4,690,600
	WTRK	West of Tracks	980,000	9,800	1.00%	1,543,500	2,107,000	2,670,500	3,234,000	4,361,000	1,631,700	2,283,400	2,935,100	3,586,800	4,890,200
	WNRC	West Norwood Roseld Ct	625,000	6,250	1.00%	984,375	1,343,750	1,703,125	2,062,500	2,781,250	1,040,625	1,456,250	1,871,875	2,287,500	3,118,750
	PACH	Patch	625,000	6,250	1.00%	984,375	1,343,750	1,703,125	2,062,500	2,781,250	1,040,625	1,456,250	1,871,875	2,287,500	3,118,750
				_											
					FF % of	50x200	100x200	150x200	200x200	300x200	50x300	100x300	150x300	200x300	300x300
Section	VCS	Desc	Site	FF Calc	FF % of Site	50x200 (1.90DF)	100x200 (1.90DF)	150x200 (1.90DF)	200x200 (1.90DF)	300x200 (1.90DF)	50x300 (2.10DF)	100x300 (2.10DF)	150x300 (2.10DF)	200x300 (2.10DF)	300x300 (2.10DF)
Section					Site	(1.90DF)	(1.90DF)	(1.90DF)	(1.90DF)	(1.90DF)	(2.10DF)	(2.10DF)	(2.10DF)	(2.10DF)	(2.10DF)
Section Ocean Ave &	OFST	Ocean Front Standard	5,000,000	50,000	Site 1.00%	(1.90DF) 9,750,000	(1.90DF) 14,500,000	(1.90DF) 19,250,000	(1.90DF) 24,000,000	(1.90DF) 33,500,000	(2.10DF) 10,250,000	(2.10DF) 15,500,000	(2.10DF) 20,750,000	(2.10DF) 26,000,000	(2.10DF) 36,500,000
	OFST EOOA	Ocean Front Standard East of Ocean Ave	5,000,000 2,300,000	50,000 23,000	Site 1.00% 1.00%	(1.90DF) 9,750,000 4,485,000	(1.90DF) 14,500,000 6,670,000	(1.90DF) 19,250,000 8,855,000	(1.90DF) 24,000,000 11,040,000	(1.90DF) 33,500,000 15,410,000	(2.10DF) 10,250,000 4,715,000	(2.10DF) 15,500,000 7,130,000	(2.10DF) 20,750,000 9,545,000	(2.10DF) 26,000,000 11,960,000	(2.10DF) 36,500,000 16,790,000
Ocean Ave &	OFST EOOA WOOA	Ocean Front Standard East of Ocean Ave West of Ocean Ave	5,000,000 2,300,000 1,675,000	50,000 23,000 16,750	Site 1.00% 1.00% 1.00%	(1.90DF) 9,750,000 4,485,000 3,266,250	(1.90DF) 14,500,000 6,670,000 4,857,500	(1.90DF) 19,250,000 8,855,000 6,448,750	(1.90DF) 24,000,000 11,040,000 8,040,000	(1.90DF) 33,500,000 15,410,000 11,222,500	(2.10DF) 10,250,000 4,715,000 3,433,750	(2.10DF) 15,500,000 7,130,000 5,192,500	(2.10DF) 20,750,000 9,545,000 6,951,250	(2.10DF) 26,000,000 11,960,000 8,710,000	(2.10DF) 36,500,000 16,790,000 12,227,500
Ocean Ave &	OFST EOOA WOOA NSAO	Ocean Front Standard East of Ocean Ave West of Ocean Ave Northside Almyr to Ocean Ave	5,000,000 2,300,000 1,675,000 1,850,000	50,000 23,000 16,750 18,500	Site 1.00% 1.00% 1.00% 1.00%	(1.90DF) 9,750,000 4,485,000 3,266,250 3,607,500	(1.90DF) 14,500,000 6,670,000 4,857,500 5,365,000	(1.90DF) 19,250,000 8,855,000 6,448,750 7,122,500	(1.90DF) 24,000,000 11,040,000 8,040,000 8,880,000	(1.90DF) 33,500,000 15,410,000 11,222,500 12,395,000	(2.10DF) 10,250,000 4,715,000 3,433,750 3,792,500	(2.10DF) 15,500,000 7,130,000 5,192,500 5,735,000	(2.10DF) 20,750,000 9,545,000 6,951,250 7,677,500	(2.10DF) 26,000,000 11,960,000 8,710,000 9,620,000	(2.10DF) 36,500,000 16,790,000 12,227,500 13,505,000
Ocean Ave & East	OFST EOOA WOOA NSAO MTNO	Ocean Front Standard East of Ocean Ave West of Ocean Ave Northside Almyr to Ocean Ave Midtown Norwood to Ocean	5,000,000 2,300,000 1,675,000 1,850,000 1,835,000	50,000 23,000 16,750 18,500 18,350	1.00% 1.00% 1.00% 1.00% 1.00%	(1.90DF) 9,750,000 4,485,000 3,266,250 3,607,500 3,578,250	(1.90DF) 14,500,000 6,670,000 4,857,500 5,365,000 5,321,500	(1.90DF) 19,250,000 8,855,000 6,448,750 7,122,500 7,064,750	(1.90DF) 24,000,000 11,040,000 8,040,000 8,880,000 8,808,000	(1.90DF) 33,500,000 15,410,000 11,222,500 12,395,000 12,294,500	(2.10DF) 10,250,000 4,715,000 3,433,750 3,792,500 3,761,750	(2.10DF) 15,500,000 7,130,000 5,192,500 5,735,000 5,688,500	(2.10DF) 20,750,000 9,545,000 6,951,250 7,677,500 7,615,250	(2.10DF) 26,000,000 11,960,000 8,710,000 9,620,000 9,542,000	(2.10DF) 36,500,000 16,790,000 12,227,500 13,505,000 13,395,500
Ocean Ave & East	OFST EOOA WOOA NSAO MTNO NSNA	Ocean Front Standard East of Ocean Ave West of Ocean Ave Northside Almyr to Ocean Ave Midtown Norwood to Ocean Northside Norwood to Almyr	5,000,000 2,300,000 1,675,000 1,850,000 1,835,000 1,750,000	50,000 23,000 16,750 18,500 18,350 17,500	1.00% 1.00% 1.00% 1.00% 1.00% 1.00%	(1.90DF) 9,750,000 4,485,000 3,266,250 3,607,500 3,578,250 3,412,500	(1.90DF) 14,500,000 6,670,000 4,857,500 5,365,000 5,321,500 5,075,000	(1.90DF) 19,250,000 8,855,000 6,448,750 7,122,500 7,064,750 6,737,500	(1.90DF) 24,000,000 11,040,000 8,040,000 8,880,000 8,808,000 8,400,000	(1.90DF) 33,500,000 15,410,000 11,222,500 12,395,000 12,294,500 11,725,000	(2.10DF) 10,250,000 4,715,000 3,433,750 3,792,500 3,761,750 3,587,500	(2.10DF) 15,500,000 7,130,000 5,192,500 5,735,000 5,688,500 5,425,000	(2.10DF) 20,750,000 9,545,000 6,951,250 7,677,500 7,615,250 7,262,500	(2.10DF) 26,000,000 11,960,000 8,710,000 9,620,000 9,542,000 9,100,000	(2.10DF) 36,500,000 16,790,000 12,227,500 13,505,000 13,395,500 12,775,000
Ocean Ave & East Norwood Ave to	OFST EOOA WOOA NSAO MTNO NSNA SSNO	Ocean Front Standard East of Ocean Ave West of Ocean Ave Northside Almyr to Ocean Ave Midtown Norwood to Ocean Northside Norwood to Almyr Southside Norwood to Ocean	5,000,000 2,300,000 1,675,000 1,850,000 1,835,000 1,750,000 1,690,000	50,000 23,000 16,750 18,500 18,350 17,500 16,900	1.00% 1.00% 1.00% 1.00% 1.00% 1.00%	(1.90DF) 9,750,000 4,485,000 3,266,250 3,607,500 3,578,250 3,412,500 3,295,500	(1.90DF) 14,500,000 6,670,000 4,857,500 5,365,000 5,321,500 5,075,000 4,901,000	(1.90DF) 19,250,000 8,855,000 6,448,750 7,122,500 7,064,750 6,737,500 6,506,500	(1.90DF) 24,000,000 11,040,000 8,040,000 8,880,000 8,808,000 8,400,000 8,112,000	(1.90DF) 33,500,000 15,410,000 11,222,500 12,395,000 12,294,500 11,725,000 11,323,000	(2.10DF) 10,250,000 4,715,000 3,433,750 3,792,500 3,761,750 3,587,500 3,464,500	(2.10DF) 15,500,000 7,130,000 5,192,500 5,735,000 5,688,500 5,425,000 5,239,000	(2.10DF) 20,750,000 9,545,000 6,951,250 7,677,500 7,615,250 7,262,500 7,013,500	(2.10DF) 26,000,000 11,960,000 8,710,000 9,620,000 9,542,000 9,100,000 8,788,000	(2.10DF) 36,500,000 16,790,000 12,227,500 13,505,000 13,395,500 12,775,000 12,337,000
Ocean Ave & East	OFST EOOA WOOA NSAO MTNO NSNA SSNO LAOA	Ocean Front Standard East of Ocean Ave West of Ocean Ave Northside Almyr to Ocean Ave Midtown Norwood to Ocean Northside Norwood to Almyr Southside Norwood to Ocean Lawrence Ave Closer to Ocean	5,000,000 2,300,000 1,675,000 1,850,000 1,835,000 1,750,000 1,690,000 1,385,000	50,000 23,000 16,750 18,500 17,500 16,900 13,850	1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00%	(1.90DF) 9,750,000 4,485,000 3,266,250 3,607,500 3,578,250 3,412,500 3,295,500 2,700,750	(1.90DF) 14,500,000 6,670,000 4,857,500 5,365,000 5,321,500 5,075,000 4,901,000 4,016,500	(1.90DF) 19,250,000 8,855,000 6,448,750 7,122,500 7,064,750 6,737,500 6,506,500 5,332,250	(1.90DF) 24,000,000 11,040,000 8,040,000 8,880,000 8,808,000 8,400,000 8,112,000 6,648,000	(1.90DF) 33,500,000 15,410,000 11,222,500 12,395,000 12,294,500 11,725,000 11,323,000 9,279,500	(2.10DF) 10,250,000 4,715,000 3,433,750 3,792,500 3,761,750 3,587,500 3,464,500 2,839,250	(2.10DF) 15,500,000 7,130,000 5,192,500 5,735,000 5,688,500 5,425,000 5,239,000 4,293,500	(2.10DF) 20,750,000 9,545,000 6,951,250 7,677,500 7,615,250 7,262,500 7,013,500 5,747,750	(2.10DF) 26,000,000 11,960,000 8,710,000 9,620,000 9,542,000 9,100,000 8,788,000 7,202,000	(2.10DF) 36,500,000 16,790,000 12,227,500 13,505,000 13,395,500 12,775,000 12,337,000 10,110,500
Ocean Ave & East Norwood Ave to	OFST EOOA WOOA NSAO MTNO NSNA SSNO LAOA MTNA	Ocean Front Standard East of Ocean Ave West of Ocean Ave Northside Almyr to Ocean Ave Midtown Norwood to Ocean Northside Norwood to Almyr Southside Norwood to Ocean Lawrence Ave Closer to Ocean Midtown Norwood to Almyr	5,000,000 2,300,000 1,675,000 1,850,000 1,835,000 1,750,000 1,690,000 1,385,000 1,400,000	50,000 23,000 16,750 18,500 18,350 17,500 16,900 13,850 14,000	1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00%	(1.90DF) 9,750,000 4,485,000 3,266,250 3,607,500 3,578,250 3,412,500 3,295,500 2,700,750 2,730,000	(1.90DF) 14,500,000 6,670,000 4,857,500 5,365,000 5,321,500 5,075,000 4,901,000 4,016,500 4,060,000	(1.90DF) 19,250,000 8,855,000 6,448,750 7,122,500 7,064,750 6,737,500 6,506,500 5,332,250 5,390,000	(1.90DF) 24,000,000 11,040,000 8,040,000 8,880,000 8,808,000 8,400,000 8,112,000 6,648,000 6,720,000	(1.90DF) 33,500,000 15,410,000 11,222,500 12,395,000 12,294,500 11,725,000 11,323,000 9,279,500 9,380,000	(2.10DF) 10,250,000 4,715,000 3,433,750 3,792,500 3,761,750 3,587,500 3,464,500 2,839,250 2,870,000	(2.10DF) 15,500,000 7,130,000 5,192,500 5,735,000 5,688,500 5,425,000 5,239,000 4,293,500 4,340,000	(2.10DF) 20,750,000 9,545,000 6,951,250 7,677,500 7,615,250 7,262,500 7,013,500 5,747,750 5,810,000	(2.10DF) 26,000,000 11,960,000 8,710,000 9,620,000 9,542,000 9,100,000 8,788,000 7,202,000 7,280,000	(2.10DF) 36,500,000 16,790,000 12,227,500 13,505,000 12,775,000 12,337,000 10,110,500 10,220,000
Ocean Ave & East Norwood Ave to	OFST EOOA WOOA NSAO MTNO NSNA SSNO LAOA MTNA PALA	Ocean Front Standard East of Ocean Ave West of Ocean Ave Northside Almyr to Ocean Ave Midtown Norwood to Ocean Northside Norwood to Almyr Southside Norwood to Ocean Lawrence Ave Closer to Ocean Midtown Norwood to Almyr Pleasant Place & Lawrence Ave W	5,000,000 2,300,000 1,675,000 1,850,000 1,835,000 1,750,000 1,690,000 1,385,000 1,400,000	50,000 23,000 16,750 18,500 18,350 17,500 16,900 13,850 14,000 12,400	1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00%	(1.90DF) 9,750,000 4,485,000 3,266,250 3,607,500 3,578,250 3,412,500 3,295,500 2,700,750 2,730,000 2,418,000	(1.90DF) 14,500,000 6,670,000 4,857,500 5,365,000 5,321,500 5,075,000 4,901,000 4,016,500 4,060,000 3,596,000	(1.90DF) 19,250,000 8,855,000 6,448,750 7,122,500 7,064,750 6,737,500 6,506,500 5,332,250 5,390,000 4,774,000	(1.90DF) 24,000,000 11,040,000 8,040,000 8,880,000 8,400,000 8,112,000 6,648,000 6,720,000 5,952,000	(1.90DF) 33,500,000 15,410,000 11,222,500 12,395,000 12,294,500 11,725,000 11,323,000 9,279,500 9,380,000 8,308,000	(2.10DF) 10,250,000 4,715,000 3,433,750 3,792,500 3,761,750 3,587,500 3,464,500 2,839,250 2,870,000 2,542,000	(2.10DF) 15,500,000 7,130,000 5,192,500 5,735,000 5,688,500 5,425,000 5,239,000 4,293,500 4,340,000 3,844,000	(2.10DF) 20,750,000 9,545,000 6,951,250 7,677,500 7,615,250 7,262,500 7,013,500 5,747,750 5,810,000 5,146,000	(2.10DF) 26,000,000 11,960,000 8,710,000 9,620,000 9,542,000 9,100,000 8,788,000 7,202,000 7,280,000 6,448,000	(2.10DF) 36,500,000 16,790,000 12,227,500 13,505,000 12,775,000 12,337,000 10,110,500 10,220,000 9,052,000
Ocean Ave & East Norwood Ave to	OFST EOOA WOOA NSAO MTNO NSNA SSNO LAOA MTNA PALA WNSS	Ocean Front Standard East of Ocean Ave West of Ocean Ave Northside Almyr to Ocean Ave Midtown Norwood to Ocean Northside Norwood to Almyr Southside Norwood to Ocean Lawrence Ave Closer to Ocean Midtown Norwood to Almyr Pleasant Place & Lawrence Ave W West of Norwood South Side	5,000,000 2,300,000 1,675,000 1,850,000 1,835,000 1,750,000 1,690,000 1,385,000 1,400,000 1,240,000	50,000 23,000 16,750 18,500 18,350 17,500 16,900 13,850 14,000 12,400	Site 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00%	(1.90DF) 9,750,000 4,485,000 3,266,250 3,607,500 3,578,250 3,412,500 3,295,500 2,700,750 2,730,000 2,418,000 2,388,750	(1.90DF) 14,500,000 6,670,000 4,857,500 5,365,000 5,321,500 5,075,000 4,901,000 4,016,500 4,060,000 3,596,000 3,552,500	(1.90DF) 19,250,000 8,855,000 6,448,750 7,122,500 7,064,750 6,737,500 6,506,500 5,332,250 5,390,000 4,774,000 4,716,250	(1.90DF) 24,000,000 11,040,000 8,040,000 8,880,000 8,400,000 8,112,000 6,648,000 6,720,000 5,952,000 5,880,000	(1.90DF) 33,500,000 15,410,000 11,222,500 12,395,000 12,294,500 11,725,000 11,323,000 9,279,500 9,380,000 8,308,000 8,207,500	(2.10DF) 10,250,000 4,715,000 3,433,750 3,792,500 3,761,750 3,587,500 3,464,500 2,839,250 2,870,000 2,542,000 2,511,250	(2.10DF) 15,500,000 7,130,000 5,192,500 5,735,000 5,688,500 5,425,000 5,239,000 4,293,500 4,340,000 3,844,000 3,797,500	(2.10DF) 20,750,000 9,545,000 6,951,250 7,677,500 7,615,250 7,262,500 7,013,500 5,747,750 5,810,000 5,146,000 5,083,750	(2.10DF) 26,000,000 11,960,000 8,710,000 9,620,000 9,542,000 9,100,000 8,788,000 7,202,000 7,280,000 6,448,000 6,370,000	(2.10DF) 36,500,000 16,790,000 12,227,500 13,505,000 12,775,000 12,337,000 10,110,500 10,220,000 9,052,000 8,942,500
Ocean Ave & East Norwood Ave to	OFST EOOA WOOA NSAO MTNO NSNA SSNO LAOA MTNA PALA WNSS LAKE	Ocean Front Standard East of Ocean Ave West of Ocean Ave Northside Almyr to Ocean Ave Midtown Norwood to Ocean Northside Norwood to Almyr Southside Norwood to Ocean Lawrence Ave Closer to Ocean Midtown Norwood to Almyr Pleasant Place & Lawrence Ave W West of Norwood South Side Deal Lake	5,000,000 2,300,000 1,675,000 1,850,000 1,835,000 1,750,000 1,690,000 1,385,000 1,400,000 1,240,000 1,225,000 1,200,000	50,000 23,000 16,750 18,500 18,350 17,500 16,900 13,850 14,000 12,400 12,250	Site 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00%	(1.90DF) 9,750,000 4,485,000 3,266,250 3,607,500 3,578,250 3,412,500 2,700,750 2,730,000 2,418,000 2,388,750 2,340,000	(1.90DF) 14,500,000 6,670,000 4,857,500 5,365,000 5,321,500 5,075,000 4,901,000 4,016,500 4,060,000 3,596,000 3,552,500 3,480,000	(1.90DF) 19,250,000 8,855,000 6,448,750 7,122,500 7,064,750 6,737,500 6,506,500 5,332,250 5,390,000 4,774,000 4,716,250 4,620,000	(1.90DF) 24,000,000 11,040,000 8,040,000 8,880,000 8,400,000 8,112,000 6,648,000 6,720,000 5,952,000 5,880,000 5,760,000	(1.90DF) 33,500,000 15,410,000 11,222,500 12,395,000 12,294,500 11,725,000 11,323,000 9,279,500 9,380,000 8,308,000 8,207,500 8,040,000	(2.10DF) 10,250,000 4,715,000 3,433,750 3,792,500 3,761,750 3,587,500 3,464,500 2,839,250 2,870,000 2,542,000 2,511,250 2,460,000	(2.10DF) 15,500,000 7,130,000 5,192,500 5,735,000 5,688,500 5,425,000 5,239,000 4,293,500 4,340,000 3,844,000 3,797,500 3,720,000	(2.10DF) 20,750,000 9,545,000 6,951,250 7,677,500 7,615,250 7,262,500 7,013,500 5,747,750 5,810,000 5,146,000 5,083,750 4,980,000	(2.10DF) 26,000,000 11,960,000 8,710,000 9,620,000 9,542,000 9,100,000 8,788,000 7,202,000 7,280,000 6,448,000 6,370,000 6,240,000	(2.10DF) 36,500,000 16,790,000 12,227,500 13,505,000 12,775,000 12,337,000 10,110,500 10,220,000 9,052,000 8,942,500 8,760,000
Ocean Ave & East Norwood Ave to Ocean Ave	OFST EOOA WOOA NSAO MTNO NSNA SSNO LAOA MTNA PALA WNSS LAKE NASO	Ocean Front Standard East of Ocean Ave West of Ocean Ave Northside Almyr to Ocean Ave Midtown Norwood to Ocean Northside Norwood to Almyr Southside Norwood to Ocean Lawrence Ave Closer to Ocean Midtown Norwood to Almyr Pleasant Place & Lawrence Ave W West of Norwood South Side Deal Lake Norwood Ave South	5,000,000 2,300,000 1,675,000 1,850,000 1,835,000 1,750,000 1,690,000 1,385,000 1,400,000 1,240,000 1,225,000 1,090,000	50,000 23,000 16,750 18,500 18,350 17,500 16,900 13,850 14,000 12,400 12,250 12,000	Site 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00%	(1.90DF) 9,750,000 4,485,000 3,266,250 3,607,500 3,578,250 3,412,500 2,700,750 2,730,000 2,418,000 2,388,750 2,340,000 2,125,500	(1.90DF) 14,500,000 6,670,000 4,857,500 5,365,000 5,321,500 5,075,000 4,901,000 4,016,500 4,060,000 3,596,000 3,552,500 3,480,000 3,161,000	(1.90DF) 19,250,000 8,855,000 6,448,750 7,122,500 7,064,750 6,737,500 6,506,500 5,332,250 5,390,000 4,774,000 4,716,250 4,620,000 4,196,500	(1.90DF) 24,000,000 11,040,000 8,040,000 8,880,000 8,400,000 8,112,000 6,648,000 6,720,000 5,952,000 5,880,000 5,760,000 5,232,000	(1.90DF) 33,500,000 15,410,000 11,222,500 12,395,000 12,294,500 11,725,000 11,323,000 9,279,500 9,380,000 8,308,000 8,207,500 8,040,000 7,303,000	(2.10DF) 10,250,000 4,715,000 3,433,750 3,792,500 3,761,750 3,587,500 2,839,250 2,870,000 2,542,000 2,511,250 2,460,000 2,234,500	(2.10DF) 15,500,000 7,130,000 5,192,500 5,735,000 5,688,500 5,425,000 5,239,000 4,293,500 4,340,000 3,844,000 3,797,500 3,720,000 3,379,000	(2.10DF) 20,750,000 9,545,000 6,951,250 7,677,500 7,615,250 7,262,500 7,013,500 5,747,750 5,810,000 5,146,000 5,083,750 4,980,000 4,523,500	(2.10DF) 26,000,000 11,960,000 8,710,000 9,620,000 9,542,000 9,100,000 8,788,000 7,202,000 7,280,000 6,448,000 6,370,000 6,240,000 5,668,000	(2.10DF) 36,500,000 16,790,000 12,227,500 13,505,000 12,775,000 12,337,000 10,110,500 10,220,000 9,052,000 8,942,500 8,760,000 7,957,000
Ocean Ave & East Norwood Ave to Ocean Ave	OFST EOOA WOOA NSAO MTNO NSNA SSNO LAOA MTNA PALA WNSS LAKE NASO WRSS	Ocean Front Standard East of Ocean Ave West of Ocean Ave Northside Almyr to Ocean Ave Midtown Norwood to Ocean Northside Norwood to Almyr Southside Norwood to Ocean Lawrence Ave Closer to Ocean Midtown Norwood to Almyr Pleasant Place & Lawrence Ave W West of Norwood South Side Deal Lake Norwood Ave South West of Richmond South Side	5,000,000 2,300,000 1,675,000 1,850,000 1,835,000 1,750,000 1,690,000 1,385,000 1,400,000 1,240,000 1,225,000 1,090,000 1,050,000	50,000 23,000 16,750 18,500 18,350 17,500 16,900 13,850 14,000 12,400 12,250 12,000 10,500	\$\text{Site}\$ 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00%	(1.90DF) 9,750,000 4,485,000 3,266,250 3,607,500 3,578,250 3,412,500 2,700,750 2,730,000 2,418,000 2,388,750 2,340,000 2,125,500 2,047,500	(1.90DF) 14,500,000 6,670,000 4,857,500 5,365,000 5,321,500 4,901,000 4,016,500 4,060,000 3,596,000 3,595,500 3,480,000 3,161,000 3,045,000	(1.90DF) 19,250,000 8,855,000 6,448,750 7,122,500 7,064,750 6,506,500 5,332,250 5,390,000 4,774,000 4,716,250 4,620,000 4,196,500 4,042,500	(1.90DF) 24,000,000 11,040,000 8,040,000 8,880,000 8,400,000 8,112,000 6,648,000 6,720,000 5,952,000 5,880,000 5,760,000 5,232,000 5,040,000	(1.90DF) 33,500,000 15,410,000 11,222,500 12,395,000 12,294,500 11,725,000 11,323,000 9,279,500 9,380,000 8,308,000 8,207,500 8,040,000 7,303,000 7,035,000	(2.10DF) 10,250,000 4,715,000 3,433,750 3,792,500 3,761,750 3,587,500 2,839,250 2,870,000 2,542,000 2,511,250 2,460,000 2,234,500 2,152,500	(2.10DF) 15,500,000 7,130,000 5,192,500 5,735,000 5,688,500 5,425,000 4,293,500 4,340,000 3,844,000 3,797,500 3,720,000 3,379,000 3,255,000	(2.10DF) 20,750,000 9,545,000 6,951,250 7,677,500 7,615,250 7,013,500 5,747,750 5,810,000 5,146,000 5,083,750 4,980,000 4,523,500 4,357,500	(2.10DF) 26,000,000 11,960,000 8,710,000 9,620,000 9,542,000 7,202,000 7,280,000 6,448,000 6,370,000 6,240,000 5,668,000 5,460,000	(2.10DF) 36,500,000 16,790,000 12,227,500 13,505,000 12,775,000 12,337,000 10,110,500 10,220,000 9,052,000 8,942,500 8,760,000 7,957,000 7,665,000
Ocean Ave & East Norwood Ave to Ocean Ave West of Norwood	OFST EOOA WOOA NSAO MTNO NSNA SSNO LAOA MTNA PALA WNSS LAKE NASO WRSS WNRB	Ocean Front Standard East of Ocean Ave West of Ocean Ave Northside Almyr to Ocean Ave Midtown Norwood to Ocean Northside Norwood to Almyr Southside Norwood to Ocean Lawrence Ave Closer to Ocean Midtown Norwood to Almyr Pleasant Place & Lawrence Ave W West of Norwood South Side Deal Lake Norwood Ave South West of Richmond South Side West of Norwood Runyan to Brighton	5,000,000 2,300,000 1,675,000 1,850,000 1,835,000 1,750,000 1,385,000 1,400,000 1,240,000 1,225,000 1,090,000 1,050,000 1,085,000	50,000 23,000 16,750 18,500 18,350 17,500 16,900 13,850 14,000 12,400 12,250 12,000 10,500 10,850	\$\text{Site}\$ 1.00%	(1.90DF) 9,750,000 4,485,000 3,266,250 3,607,500 3,578,250 3,412,500 2,730,000 2,418,000 2,388,750 2,340,000 2,125,500 2,047,500 2,115,750	(1.90DF) 14,500,000 6,670,000 4,857,500 5,365,000 5,321,500 4,901,000 4,016,500 4,060,000 3,596,000 3,596,000 3,480,000 3,161,000 3,045,000 3,146,500	(1.90DF) 19,250,000 8,855,000 6,448,750 7,122,500 7,064,750 6,506,500 5,332,250 5,390,000 4,774,000 4,716,250 4,620,000 4,196,500 4,042,500 4,177,250	(1.90DF) 24,000,000 11,040,000 8,040,000 8,880,000 8,400,000 8,112,000 6,648,000 6,720,000 5,952,000 5,880,000 5,760,000 5,232,000 5,040,000 5,208,000	(1.90DF) 33,500,000 15,410,000 11,222,500 12,395,000 12,294,500 11,725,000 11,323,000 9,279,500 9,380,000 8,308,000 8,207,500 8,040,000 7,303,000 7,035,000 7,269,500	(2.10DF) 10,250,000 4,715,000 3,433,750 3,792,500 3,761,750 3,587,500 2,839,250 2,870,000 2,542,000 2,542,000 2,511,250 2,460,000 2,234,500 2,152,500 2,224,250	(2.10DF) 15,500,000 7,130,000 5,192,500 5,735,000 5,688,500 5,425,000 4,293,500 4,340,000 3,844,000 3,797,500 3,720,000 3,379,000 3,255,000 3,363,500	(2.10DF) 20,750,000 9,545,000 6,951,250 7,677,500 7,615,250 7,013,500 5,747,750 5,810,000 5,146,000 5,083,750 4,980,000 4,523,500 4,527,500 4,502,750	(2.10DF) 26,000,000 11,960,000 8,710,000 9,620,000 9,542,000 7,202,000 7,280,000 6,448,000 6,370,000 6,240,000 5,668,000 5,460,000 5,642,000	(2.10DF) 36,500,000 16,790,000 12,227,500 13,505,000 13,395,500 12,775,000 10,110,500 10,220,000 9,052,000 8,942,500 8,760,000 7,957,000 7,965,000 7,920,500
Ocean Ave & East Norwood Ave to Ocean Ave	OFST EOOA WOOA NSAO MTNO NSNA SSNO LAOA MTNA PALA WNSS LAKE NASO WRSS WNRB NANO	Ocean Front Standard East of Ocean Ave West of Ocean Ave Northside Almyr to Ocean Ave Midtown Norwood to Ocean Northside Norwood to Almyr Southside Norwood to Ocean Lawrence Ave Closer to Ocean Midtown Norwood to Almyr Pleasant Place & Lawrence Ave W West of Norwood South Side Deal Lake Norwood Ave South West of Richmond South Side West of Norwood Runyan to Brighton Norwood Ave North	5,000,000 2,300,000 1,675,000 1,850,000 1,750,000 1,750,000 1,385,000 1,400,000 1,240,000 1,225,000 1,090,000 1,050,000 1,085,000 940,000	50,000 23,000 16,750 18,500 18,350 17,500 16,900 13,850 14,000 12,400 12,250 12,000 10,500 10,850 9,400	1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00%	(1.90DF) 9,750,000 4,485,000 3,266,250 3,607,500 3,578,250 3,412,500 2,700,750 2,730,000 2,418,000 2,388,750 2,340,000 2,125,500 2,047,500 2,115,750 1,833,000	(1.90DF) 14,500,000 6,670,000 4,857,500 5,365,000 5,321,500 4,901,000 4,016,500 4,060,000 3,596,000 3,596,000 3,480,000 3,161,000 3,045,000 3,146,500 2,726,000	(1.90DF) 19,250,000 8,855,000 6,448,750 7,122,500 7,064,750 6,737,500 6,506,500 5,332,250 5,390,000 4,774,000 4,716,250 4,620,000 4,196,500 4,042,500 4,177,250 3,619,000	(1.90DF) 24,000,000 11,040,000 8,040,000 8,880,000 8,400,000 8,112,000 6,648,000 6,720,000 5,952,000 5,880,000 5,760,000 5,232,000 5,040,000 5,208,000 4,512,000	(1.90DF) 33,500,000 15,410,000 11,222,500 12,395,000 12,294,500 11,725,000 11,323,000 9,279,500 9,380,000 8,308,000 8,207,500 8,040,000 7,303,000 7,035,000 7,269,500 6,298,000	(2.10DF) 10,250,000 4,715,000 3,433,750 3,792,500 3,761,750 3,587,500 2,839,250 2,870,000 2,542,000 2,542,000 2,542,000 2,234,500 2,234,500 2,152,500 2,224,250 1,927,000	(2.10DF) 15,500,000 7,130,000 5,192,500 5,735,000 5,688,500 5,425,000 4,293,500 4,340,000 3,844,000 3,797,500 3,720,000 3,379,000 3,363,500 2,914,000	(2.10DF) 20,750,000 9,545,000 6,951,250 7,677,500 7,615,250 7,013,500 5,747,750 5,810,000 5,146,000 5,083,750 4,980,000 4,523,500 4,523,500 4,502,750 3,901,000	(2.10DF) 26,000,000 11,960,000 8,710,000 9,620,000 9,542,000 7,202,000 7,280,000 6,448,000 6,370,000 6,240,000 5,668,000 5,460,000 4,888,000 4,888,000	(2.10DF) 36,500,000 16,790,000 12,227,500 13,505,000 13,395,500 12,775,000 10,110,500 10,220,000 9,052,000 8,942,500 8,760,000 7,957,000 7,665,000 7,920,500 6,862,000
Ocean Ave & East Norwood Ave to Ocean Ave West of Norwood	OFST EOOA WOOA NSAO MTNO NSNA SSNO LAOA MTNA PALA WNSS LAKE NASO WRSS WNRB NANO WTRK	Ocean Front Standard East of Ocean Ave West of Ocean Ave Northside Almyr to Ocean Ave Midtown Norwood to Ocean Northside Norwood to Almyr Southside Norwood to Ocean Lawrence Ave Closer to Ocean Midtown Norwood to Almyr Pleasant Place & Lawrence Ave W West of Norwood South Side Deal Lake Norwood Ave South West of Richmond South Side West of Norwood Runyan to Brighton Norwood Ave North West of Tracks	5,000,000 2,300,000 1,675,000 1,850,000 1,750,000 1,750,000 1,385,000 1,400,000 1,240,000 1,225,000 1,090,000 1,090,000 1,085,000 940,000	50,000 23,000 16,750 18,500 18,350 17,500 16,900 13,850 14,000 12,400 12,250 12,000 10,500 10,850 9,400 9,800	\$\text{Site}\$ 1.00%	(1.90DF) 9,750,000 4,485,000 3,266,250 3,607,500 3,578,250 3,412,500 2,700,750 2,730,000 2,418,000 2,388,750 2,340,000 2,125,500 2,047,500 2,115,750 1,833,000 1,911,000	(1.90DF) 14,500,000 6,670,000 4,857,500 5,365,000 5,321,500 4,901,000 4,016,500 4,060,000 3,596,000 3,596,000 3,161,000 3,045,000 3,146,500 2,726,000 2,842,000	(1.90DF) 19,250,000 8,855,000 6,448,750 7,122,500 7,064,750 6,737,500 6,506,500 5,332,250 5,390,000 4,774,000 4,716,250 4,620,000 4,196,500 4,197,250 3,619,000 3,773,000	(1.90DF) 24,000,000 11,040,000 8,040,000 8,880,000 8,400,000 8,112,000 6,648,000 6,720,000 5,952,000 5,760,000 5,232,000 5,040,000 5,208,000 4,512,000 4,704,000	(1.90DF) 33,500,000 15,410,000 11,222,500 12,395,000 12,294,500 11,725,000 11,323,000 9,279,500 9,380,000 8,308,000 8,207,500 8,040,000 7,303,000 7,035,000 7,269,500 6,298,000 6,566,000	(2.10DF) 10,250,000 4,715,000 3,433,750 3,792,500 3,761,750 3,587,500 2,839,250 2,870,000 2,542,000 2,542,000 2,242,000 2,234,500 2,234,500 2,224,250 1,927,000 2,009,000	(2.10DF) 15,500,000 7,130,000 5,192,500 5,735,000 5,688,500 5,425,000 4,293,500 4,340,000 3,797,500 3,720,000 3,379,000 3,379,000 3,363,500 2,914,000 3,038,000	(2.10DF) 20,750,000 9,545,000 6,951,250 7,677,500 7,615,250 7,262,500 5,747,750 5,810,000 5,146,000 5,083,750 4,980,000 4,523,500 4,523,500 4,502,750 3,901,000 4,067,000	(2.10DF) 26,000,000 11,960,000 8,710,000 9,620,000 9,542,000 9,100,000 8,788,000 7,202,000 6,448,000 6,370,000 6,240,000 5,668,000 5,460,000 5,642,000 4,888,000 5,096,000	(2.10DF) 36,500,000 16,790,000 12,227,500 13,505,000 13,395,500 12,775,000 10,110,500 10,220,000 9,052,000 8,942,500 8,760,000 7,957,000 7,665,000 7,920,500 6,862,000 7,154,000
Ocean Ave & East Norwood Ave to Ocean Ave West of Norwood	OFST EOOA WOOA NSAO MTNO NSNA SSNO LAOA MTNA PALA WNSS LAKE NASO WRSS WNRB NANO	Ocean Front Standard East of Ocean Ave West of Ocean Ave Northside Almyr to Ocean Ave Midtown Norwood to Ocean Northside Norwood to Almyr Southside Norwood to Ocean Lawrence Ave Closer to Ocean Midtown Norwood to Almyr Pleasant Place & Lawrence Ave W West of Norwood South Side Deal Lake Norwood Ave South West of Richmond South Side West of Norwood Runyan to Brighton Norwood Ave North	5,000,000 2,300,000 1,675,000 1,850,000 1,750,000 1,750,000 1,385,000 1,400,000 1,240,000 1,225,000 1,090,000 1,050,000 1,085,000 940,000	50,000 23,000 16,750 18,500 18,350 17,500 16,900 13,850 14,000 12,400 12,250 12,000 10,500 10,850 9,400	1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00% 1.00%	(1.90DF) 9,750,000 4,485,000 3,266,250 3,607,500 3,578,250 3,412,500 2,700,750 2,730,000 2,418,000 2,388,750 2,340,000 2,125,500 2,047,500 2,115,750 1,833,000	(1.90DF) 14,500,000 6,670,000 4,857,500 5,365,000 5,321,500 4,901,000 4,016,500 4,060,000 3,596,000 3,596,000 3,480,000 3,161,000 3,045,000 3,146,500 2,726,000	(1.90DF) 19,250,000 8,855,000 6,448,750 7,122,500 7,064,750 6,737,500 6,506,500 5,332,250 5,390,000 4,774,000 4,716,250 4,620,000 4,196,500 4,042,500 4,177,250 3,619,000	(1.90DF) 24,000,000 11,040,000 8,040,000 8,880,000 8,400,000 8,112,000 6,648,000 6,720,000 5,952,000 5,880,000 5,760,000 5,232,000 5,040,000 5,208,000 4,512,000	(1.90DF) 33,500,000 15,410,000 11,222,500 12,395,000 12,294,500 11,725,000 11,323,000 9,279,500 9,380,000 8,308,000 8,207,500 8,040,000 7,303,000 7,035,000 7,269,500 6,298,000	(2.10DF) 10,250,000 4,715,000 3,433,750 3,792,500 3,761,750 3,587,500 2,839,250 2,870,000 2,542,000 2,542,000 2,542,000 2,234,500 2,234,500 2,152,500 2,224,250 1,927,000	(2.10DF) 15,500,000 7,130,000 5,192,500 5,735,000 5,688,500 5,425,000 4,293,500 4,340,000 3,844,000 3,797,500 3,720,000 3,379,000 3,363,500 2,914,000	(2.10DF) 20,750,000 9,545,000 6,951,250 7,677,500 7,615,250 7,013,500 5,747,750 5,810,000 5,146,000 5,083,750 4,980,000 4,523,500 4,523,500 4,502,750 3,901,000	(2.10DF) 26,000,000 11,960,000 8,710,000 9,620,000 9,542,000 7,202,000 7,280,000 6,448,000 6,370,000 6,240,000 5,668,000 5,460,000 4,888,000 4,888,000	(2.10DF) 36,500,000 16,790,000 12,227,500 13,505,000 13,395,500 12,775,000 10,110,500 10,120,000 9,052,000 8,942,500 8,760,000 7,957,000 7,665,000 7,920,500 6,862,000

EXHIBIT A (1 of 2)

Statewide Comparison of Reassessment vs. Non-Reassessment Districts

Director's Ratio Comparison

(Average Director's Ratio Weighted by Number of Sales per District)



^{*}Reassessment Municipalities are the <u>89 districts that reassessed every year for the past five years</u>

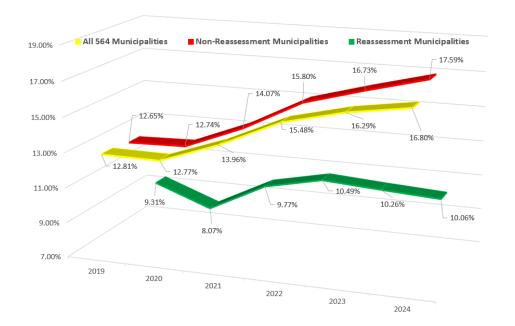
^{**}Non-Reassessment Municipalities are the <u>390 districts that have done no reassessments or revaluations in at least five years</u>

EXHIBIT A (2 of 2)

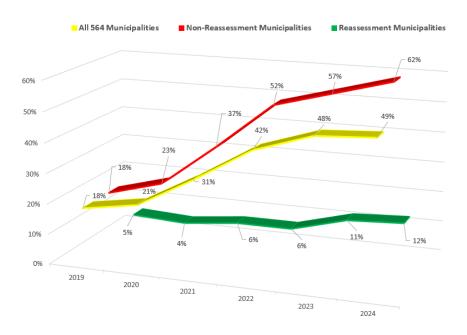
Statewide Comparison of Reassessment vs. Non-Reassessment Districts

Coefficient of Deviation (COD) Comparison

(Average COD Weighted by Number of Sales per District)



Percent of Group with a Coefficient of Deviation (COD) Over 15%



*Reassessment Municipalities are the 89 districts that reassessed every year for the past five years

^{**}Non-Reassessment Municipalities are the 390 districts that have done no reassessments or revaluations in at least five years