HENNIKER, NH

## 2022 <br> FULL STATISTICAL REVALUATION

April 1, 2022

Avitar Associates of New England, Inc.
150 Suncook Valley Highway •Chichester, NH 03258•(603) 798-4419
www.avitarassociates.com

Index

## Manual V3.15

Introduction ..... 1
Intended Use/User ..... 2
Section 1. Certification/Contract \& Scope of Work ..... 3
A. Certification ..... 5
B. Scope of Work Contract ..... 11
C. Personnel \& Qualifications ..... 27
D. Data Collection ..... 31
Section 2. Prior DRA General Statistics ..... 63
Section 3. Valuation Premise ..... 67
A. Three Approaches to Value/Highest \& Best Use ..... 69
B. Zoning ..... 74
C. Town Parcel Breakdown ..... 88
D. Time Trending ..... 89
E. Neighborhood Classification ..... 91
F. Basic Mass Appraisal Process ..... 94
G. Assumptions, Theories \& Limiting Factors ..... 95
Section 4. CAMA System ..... 97
A. Introduction to the Avitar CAMA System ..... 99
Section 5. Understanding Your Property Record Card \& Abbreviations, Samples \& Definitions ..... 109
Section 6. Sales Data ..... 131
A. Date Range of Sales \& Effective Date of New Value ..... 133
B. Qualified \& Unqualified Sales Report ..... 135
Section 7. Spreadsheets Analysis ..... 145
Section 8. Field Review \& Informal Hearing Process ..... 159
A. Field Review ..... 161
B. Informal Hearing Process. ..... 163
Section 9. Calibration Technique, Final Statistical Analysis \& Value Tables ..... 165
A. Calibration Technique ..... 167
B. Final Statistical Analysis \& Sales ..... 171
C. Final Valuation Tables ..... 371
Section 10. Waterfront \& View \& Building Grade Information ..... 393
A. Waterfront Report ..... 395
B. View Report ..... 435
C. Building Grade Report ..... 483
Section 11. Public Utility Valuation (Not Part of Contract - Valued by Another) ..... 499

## INTRODUCTION

The purpose of this report is to document the guidelines, standards and procedures used in the recent town wide revaluation. The building cost data and the specific building and land information of each property, which is the foundation for this report and the valuation, were gathered and/or verified by the assessing staff of Avitar Associates of N.E., Inc., all qualified to do so and approved by the New Hampshire Department of Revenue, Property Appraisal Division. See Section 1.C. Personnel \& Qualifications. Sources may include local builders and developers, as well as the use of cost manuals, such as the Marshall \& Swift Manual.

We use a data collection form (DCF) to facilitate the listing and pricing of buildings which will insure uniformity and accuracy in the collection of data and use of the CAMA system, this information, once entered, is used to generate the "Property Record Card". See Section 1.D. Data Collection.

It should be kept in mind that nothing can replace common sense and experience. While this report is a guide to information about the revaluation and the resulting assessments, one needs to keep in mind that an assessment is an opinion of value based on information contained herein and the knowledge and experience of the assessor. This is simply a guideline.

An appraisal is an estimate of value at a point in time. Value is a moving target based on the actions of the market (buyers and sellers) and what they are willing to pay and accept for any individual property. As such, the assessment as of April $1^{\text {st }}$, (the assessment date for the State of New Hampshire), is not a fact, but rather an opinion of value based on all the local sales data and the social and economic forces observed in the community and represents a "reasonable" assessment that, while likely never matching another assessors opinion of value, should be reasonably close, assuming each opinion of value is factual and accurately established, generally meaning $+/-$ about $10 \%$.

There is no area of appraising where this judgement of value becomes more evident than in the valuation of land and its amenities, such as view, waterfront and neighborhood/location.

Land values are local. They cannot be compared to values of similar properties in other localities with any known accuracy. This suggests that the most valuable tool in arriving at a judgement of land value is going to be the local market. For any land valuation method to work, it must be based on the local market sales, as the social and economic values and condition of each community is different.

Adjustments for topography, shape and cost to develop vary greatly, as each property is unique. However, a review or comparison of these properties will show a relationship exists between the adjustment and severity of topography, shape and site development costs, based on the opinion of the revaluation supervisor and local sales data.

The contributory value of views, while based on sales data, also varies widely as do the views. The relationship with the added value based on sales having views, compared to other property in town with views is shown by the View Sample Pictures (Section 10.). This section assists in the application of adjustment for views, as well as shows consistency in the process. However, sales data never accounts for every variation of view or value adding feature or deduction, for that matter, that the job supervisor may come across in any given town. As such, experience and knowledge of the local sales must be used to assess these unique properties and make adjustments for the severity of the feature affecting value in his or her opinion and then consistently apply that condition.

## Intended Use of Report

The intended use of the report is to be a tool for local assessing officials to understand how the assessments were developed. To help them feel comfortable that the values are well founded and equitable, as well as help in the future assessment of new homes and maintenance of property values.

It is not intended to make the reader an assessor, but rather help the reader understand the process. It is intended to document the facts, assumptions and data used for their review and use in understanding and explaining the revaluation process.

The use of this report is to present the foundation of the recent revaluation and the process and procedures used to develop the assessed values for all property in town.

## Intended Users of Report

Intended users include, local assessing officials and real estate appraisers and other assessors.

It may also be used by the public on a more general level to understand the process, facts and methods used to estimate values.

## What This Report is Not Intended to Do

It is not intended to answer all possible questions, but rather to document the revaluation in general terms and enable the local assessor to answer more detailed questions which may not be readily apparent to the average property owner.

## SECTION 1

## CERTIFICATION/CONTRACT \& SCOPE OF WORK

A. CERTIFICATION
B. CONTRACT \& SCOPE OF WORK
C. PERSONNEL \& QUALIFICATIONS
D. DATA COLLECTION

## SECTION 1

## A. CERTIFICATION

## CERTIFICATION

## Dear Board Members:

The attached Full Statistical Update Report is hereby provided to the Town of Henniker for an effective date of new values of $4 / 1 / 2022$.

Avitar appraised all taxable property (fee simple) within the municipality according to NH Revised Statute 75:1 (unless departure from highest \& best use is noted on the assessment record card or pursuant to state law) and appraised all tax exempt and non-taxable property within the jurisdiction of this municipality in the same manner as taxable property. Avitar verified all sales used as a benchmark for this town wide valuation process. When developing the value of a leased fee estate or a leasehold estate, we analyze the effect on value, if any, of (1) the terms and conditions of the lease, and (2) the effect on value, if any, of the assemblage of the various parcels, divided interest or component parts of a property. The resulting assessments are my opinion as of the effective date of this agreement, of each property's most probable market value based on all of the local sales data analyzed and my experience with and opinion of that data, as well as similar circumstances experienced elsewhere.

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

- The statements of fact contained in this report are true and correct.
- The reported assumptions and limiting conditions are my impartial and unbiased professional analyses, opinions and conclusions.
- I have no present or prospective interest in any property that is the subject of this report and I have no personal interest with respect to the parties involved, nor any 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 and compensation for completing this task, although contingent upon developing and reporting predetermined statistical results was not contingent upon the resulting assessment of any individual property.
- My analyses, opinions and conclusions were developed and this report has been prepared in conformity with the NH State Law in affect as of the date of the signed contract, to the best of my knowledge.
- I have made a personal viewing of the properties, per the contract and scope of services agreement, (Section 1.B. Contract \& Scope of Work) that are the subject of this report and I or members of my staff have inspected each building's interior when allowed.
- I certify that the total taxable value of the town is $\$ 768,259,562$ (includes utilities \& phone companies valued not valued by Avitar).

Signature:


# RESUME' OF SUPERVISOR OR SIGNOR 

Evan Roberge

Avitar Associates

## Experience:

## 2018 to Present Assessor Supervisor, Avitar Associates of N.E., Chichester, NH.

- Responsible for day to day assessing responsibilities in current contract towns, collection of data, data processing, sales analysis, model calibration and review and development and assisting in valuation updates, defense of values, USPAP report compilation.
- As the contracted DRA Certified Property Assessor for the town of Allenstown and Pittsfield I review and enter deeds and property transfers for ownership changes and part of the sales analysis for establishing municipal property assessments. Reviewing financial statements for income producing properties and exemptions. Throughout the year many reports have to be completed, whether at the request of the town, during the sales analysis or equalization process. Supervise subordinate property assessors, property assessor assistants and building measurer and listers. Occasionally go to a Board of Selectmen meetings to answer any questions they may have, describe the update process etc. During the cyclical revaluation I analyze sales and verify sale properties to produce a sales survey. It's also my job to defend property values established for real property during the abatement and potential subsequent appeal process.

2016-2018

2012-2016

2009-2012

2004-2008
Education: High School Graduate, Concord High School
College Graduate, New Hampshire Technical Institute - Associates Degree in
Business Administration
IAAO Course 102 - Income Approach to Value (2016)
IAAO Course 300 - Fundamentals of Mass Appraisal (2015)
IAAO Course 311 - Real Property Modeling Concepts (2020)
IAAO Course 452 - Fundamentals of Assessment Ratio Studies
Ins \& Outs of Reviewing Exemptions \& Credits (2017)
Introduction to Real Estate - Barry's School of RE, NHTI
Basic Real Estate Appraisal Principals (2012)
NH State Statutes Course (Part I) (Spring 2013)
NH State Statutes Course (Part II) (Fall 2012)
USPAP Course (May 2014)
USPAP Update (2022)

## Professional Designations or Affiliations:

State of NH Dept of Revenue, Certified Assessor Supervisor


Page 9

## SECTION 1

## B. CONTRACT \& SCOPE OF WORK

## REVALUATION/UPDATE AGREEMENT

SUBJECT: Full Statistical Update of all taxable, tax exempt and non-taxable property for tax assessment purposes, in accordance with the standards set forth in the laws of the State of New Hampshire and Administrative Rules adopted by the Department of Revenue Administration (DRA) and the Assessing Standards Board (ASB), in effect at the time of execution.

Henniker, NH, a municipal corporation organized and existing under the laws of the State of New Hampshire, hereinafter called the Municipality; and Avitar Associates of NE, Inc, a business organization existing under the laws of the State of New Hampshire and having a principal place of business at $\mathbf{1 5 0}$ Suncook Valley Highway, Chichester, NH 03258 hereinafter called the Company, hereby mutually agree as follows:

## GENERAL PROVISIONS

## 1. IDENTIFICATION

| 1.1 Name of Municipality: | Town of Henniker |
| :---: | :---: |
| 1.2 Address of Municipality: | 18 Depot Hill Road |
|  | Henniker, NH 03242 |
| 1.3 Contact Email: | josephdevine.henniker@tds.net |
| 1.4 Contracting Officer for the Municipality: | Board of Selectmen |
| 1.5 Telephone \& Fax Numbers: | (603) 428-3221 Fax 428-4366 |
| 1.6 Name of Company: | Avitar Associates of N.E., Inc. |
| 1.7 Address of Company: | 150 Suncook Valley Highway |
|  | Chichester, NH 03258 |
| 1.8 Telephone \& Fax Numbers: | (603) 798-4419 Fax (603) 798-4263 |
| 1.9 Name and Title of Company Signer: | Loren J. Martin, Director of Assessing Operations |
|  | or Gary J. Roberge, CEO |
| 1.10 Contact Email: | loren@avitarassociates.com or gary@avitarassociates.com |

## 2. GENERAL SERVICES TO BE PERFORMED BY THE COMPANY

### 2.1 Appraise all property.

2.1.1 To appraise all taxable property within the municipality in a good and workmanlike manner according to New Hampshire Revised Statutes 75:1.
2.1.2 To appraise all tax exempt and non-taxable property (RSA 74:2) within the taxing jurisdiction of the Municipality in the same manner as taxable property.
2.1.3 The Company shall measure, list and verify all sales used as benchmarks for the update process, unless otherwise noted in the addendum section of this contract.

### 2.2 Completion of Work:

2.2.1 The company shall complete all work and deliver the same in final form to the Municipal Assessing Officials on or before 10/1/2022 with assessments as of 4/1/2022.
2.2.2 A penalty of $\mathbf{\$ 3 5 . 0 0}$ per day shall be paid by the Company for each day required for completion beyond the above stated completion date for delays caused by the Company.
2.2.3 The re-assessment shall be considered complete and in its final form only when informal reviews have been complete, value changes made as required and the figures are submitted to and accepted by the Municipal Assessing Officials. The Company shall provide the municipality with a full set of property record cards, the USPAP compliant mass appraisal report which includes the data collection manual and the CAMA Manual, if applicable.

### 2.3 Personnel.

2.3.1 The Company shall employ experienced and competent assessors who have been certified by the N.H. Department of Revenue Administration in accordance with ASB 300 rules and RSA 21-J:14-f for the level of work they will be performing. A list of personnel is attached to this contract detailing their level of certification.
2.3.2 The Company shall not compensate, in any way, a Municipal officer or employee or any member of the family of such officer or employee in the performance of any work under this contract.
2.3.3 Upon execution of the contract and before the update/revaluation begins, the Company shall forward to the N.H. Department of Revenue Administration a list of the approved employees assigned to the update project.
2.3.4 The Company will ensure the DRA Certified Assessor Supervisor will be on the job site $50 \%$ of the time.
2.3.5 The Company will ensure that there will be no assigning of any part of the contract to anyone other than the Company without express written permission by the Town.

### 2.4 Public Relations.

The Company and the Municipality, during the progress of the work, shall use their best efforts and that of their employees to promote full cooperation and amiable relations with the taxpayers. All publicity and news releases will be cleared with the Municipal Assessing Officials. The Company, upon request of the Municipality, will make available speakers to acquaint property owners with the nature and purpose of the update at a public forum scheduled by the Municipality, but not more than 4 times during the course of the project.

### 2.5 Confidentiality.

2.5.1 The Company agrees to not disclose to anyone except the Municipal Assessing Official and the Commissioner of the N.H. Department of Revenue Administration or their respective designee, any preliminary values or new values discovered, for any purpose, or to permit anyone to use or peruse any of the data on file in connection with the update, until the values have been submitted to the Municipal Assessing Officials and are made public.
2.5.2 The Company agrees to furnish the New Hampshire Department of Revenue Administration staff member assigned to monitor the update reasonable requests for information made in writing.

### 2.6 Compensation and Terms.

The Municipality in consideration of the services hereunder to be performed by the Company agrees to pay to the Company the sum of $\mathbf{\$ 6 2 , 4 0 0}$ dollars, in manner and form as follows:
2.6.1 Payment shall be made in equal monthly installments of $\mathbf{\$ 5 , 2 0 0}$ per month as the work progresses.
2.6.2 Monthly progress reports will be submitted by the Company detailing the work that has been completed to date.

## 3. DETAIL SERVICES TO BE PERFORMED BY THE COMPANY

### 3.1 Development of Unit Costs:

3.1.1 The Company may use Marshall \& Swift Cost Manual as a basis to develop the costs of residential, commercial and industrial construction in the area and then modify those costs by local sales, material costs and prevailing wage rates in the building trades. These shall include architects and engineer's fees, and contractor's overhead and profits. Oftentimes, the existing CAMA model and established cost tables are the starting point. Before using any indicated costs, the Company shall make tests using costs against actual sales of buildings whose actual current costs are known, in order to ensure accuracy.
3.1.2 Residential Property Appraisal Schedules. The Company shall use unit cost as the basis of appraisal of residential properties. Schedules shall consist of unit base prices upon definite specifications for houses of various types and quality of construction and reflect the building customs and practices in the community. The schedules shall include adjustment for story height, square foot size and extra features, such as barns, garages, pools, fireplaces, etc. and are found in the USPAP compliant mass appraisal report Section "Final Valuation Cost Tables".

### 3.2 Collection of Property Data - No Measuring \& Listing Except Sales

3.2.1 All vacant land parcels and any attributes that may affect the market value shall be listed accurately. Such attributes may include, but not be limited to: number of acres; road frontage; neighborhoods; water frontage; water access; views; topography; easements; deeded restrictions and other factors that might affect the market value.
3.2.2 Every principal building(s), shall be accurately measured and listed to account for the specific elements and details of construction as described in the data collection manual. Such elements and details may include, but not be limited to: quality of construction; age of structure; depreciation factors; basement area; roofing; exterior cover; flooring; fireplaces; heating \& cooling systems; plumbing; story height; number of bathrooms; number of bedrooms; and, other features, attributes, or factors that might affect market value. (All
improvements on the property will be measured but not necessarily listed, ie. sheds, decks, barns, etc.)
3.2.3 The Company shall make an attempt to inspect the property and if the attempt is unsuccessful, the Company may:
(a) Leave a notification card at the property advising the taxpayer that they will receive a letter in the future to call and schedule an interior inspection and;
(b) Send a letter to the property owner requesting that the property owner call the Contractor's designee, within a stated time frame as agreed upon by the Municipal Assessing Officials and the Company, to arrange for an interior inspection;
3.2.4 If the Company is not able to arrange for an interior inspection or entrance to a building or parcel of land cannot be obtained as detailed in Section 3.2.5 below, the Company shall:
(a) Estimate the value of the improvements using the best evidence available; and
(b) Annotate the property record card accordingly.
3.2.5 The Company shall complete interior inspection of all properties except:
(a) Vacant or unoccupied structures;
(b) Where multiple attempts for inspection have been made without success and the owner or occupant has not responded to the Companies notifications;
(c) Where postings prevent access;
(d) Unsafe structures;
(e) When the owner has refused access to the Company;
(f) When inhabitants appear impaired, dangerous or threatening; and,
(g) Any other reason for which the Municipal Assessing Officials agree that the property is inaccessible.
3.2.6 Commercial and Industrial property, whether rented or not, may have its earnings or estimated earnings capitalized as another means of developing the properties market value.
3.2.7 The Company shall provide to Municipality a complete copy of the: field data collection card(s).

### 3.3 Market Analysis:

3.3.1 A DRA Certified Property Assessor Assistant under the guidance of a DRA Certified Property Assessor or Supervisor may validate sales data. A DRA Certified Property Assessor Supervisor shall prepare the full market analysis.
3.3.2 In order to ensure that appraisals will reflect full and true value, the Municipality shall provide to the Company a copy of all property transfers for a
period not to exceed two (2) years immediately preceding the effective date of the update.
3.3.3 A market analysis shall be conducted using accepted appraisal methods in order to determine land, building and total property values. Such accepted methodology shall include the consideration of all sales given by the municipality to the Company and their inclusion in the sales section of the UPSAP compliant mass appraisal report with appropriate notations for those sales not used in the correlation of values.
3.3.4 All qualified property sales shall be included in the USPAP compliant mass appraisal report by photocopy or printout of the property assessment record card and a photograph of the principal buildings shall be attached thereto. A list of all unqualified sales will also be provided.
3.3.5 The sales price and terms of the sale shall be verified by the Company and a notation as to qualified or unqualified transaction with unqualified sales noted as to reason made on the property assessment record card along with the sale price, date of the sale, and date of inspection.
3.3.6 Land values shall be determined from land only sales whenever possible, however, in the absence of an adequate number of land sales, the appraiser may use the land residual technique to assist him in the determination of land values. The analysis shall show the sale price, adjustments made and final value as of the effective date of the update.
3.3.7 The indicated land values shall be shown as, but not limited to, front foot, square foot, front acre or rear acre units or other appropriate units of comparison.
3.3.8 The preliminary market analysis showing the sales used and the analysis to indicate property values, including front foot, square foot or front acre, rear acre unit values, or other appropriate units of comparison or a summary thereof will be provided to the Municipal Assessing Officials prior to the notification to taxpayers of preliminary values. All preliminary analysis, field cards, reports, etc. are work products and are the property of the Company and not provided to taxpayers. Final market analysis will be printed and provided to the Municipal Assessing Officials as part of the USPAP compliant mass appraisal report.

### 3.4 Value Notification \& Informal Reviews.

3.4.1 The Company shall provide the Municipal Assessing Officials with a list of newly established values for review and a sample notice that specifies the dates to call for scheduling an informal hearing.
3.4.2 The Company shall mail, first class, to all property owners a notice of the newly estimated value of the property. Such notice shall also contain instructions for online access for 30 days for their ease in review and comparing assessments and an indication of where else this information is available, ie, the Library, Town Hall, etc. for review. The notice shall also contain the date, time and
location of the informal review process including instructions on obtaining an informal review.
3.4.3 The informal review process shall include a $\underline{15}$ day window for property owners go online and schedule an appointment for a phone hearing which will occur at a later date. The informal review process may be monitored by the Municipal Assessing Officials or their designee. The Company shall ensure that an informal review of the newly estimated property values is provided to all property owners who request such review during the timeframe allowed for setting up appointments.
3.4.4 The Company shall notify all property owners addressed (or affected by) during the informal reviews of the disposition of their review stating whether or not a change in value has resulted and the amount thereof and will contain information regarding the abatement/appeal process.

### 3.5 Manual of Appraisal:

3.5.1 Final Appraisal Report. This report shall comply with the most recent edition of Uniform Standards of Appraisal Practice (USPAP). The report shall contain the following sections:

1. A Letter of Transmittal.
2. A Certification Statement.
3. A section including the contracted Scope of Work.
4. A section detailing sales, income, and cost approaches to value including all valuation premises.
5. A section including all tables pertinent to the valuation process along with all CAMA codes and adjustments used for the valuation of residential, commercial, industrial, manufactured housing and exempt properties.
6. A section including statistical analysis and testing.
7. A neighborhood/sales map.
8. A section detailing all CAMA system codes/tables.
9. A section detailing the data collection process.

The Company shall instruct the Municipal Assessing Officials or their designee in the use of the manual so that they will have an understanding of the appraisal process being utilized. Upon completion of the revaluation/update, the Company shall deliver one electronic copy and one hard copy of the report to the Municipal Assessing Officials and one copy to the DRA.

### 3.6 Property Record Cards:

3.6.1 The Company shall prepare property record cards $8-1 / 2 \times 11$ inches for each separate parcel of property in the municipality. Sales information is detailed on the front of the card to the right of owner information and includes grantor, date of sale, and consideration amount, qualification code and indicator of whether improved (I) or vacant (V).
3.6.2 The cards shall be arranged based on the Town's CAMA system design, as to show the owner's name, street number, or other designation of the property and the mailing address of the owner, together with the necessary information for
determining land value, the number of acres of the parcel, the land classification, any adjustments made to the land values and the value of the improvements to the land.
3.6.3 The card shall be so arranged as to show descriptive information of the buildings, pricing detail, depreciation allowed for physical, functional and economic factors and an outline sketch of all principal buildings in the parcel. The property record cards shall be provided in map, lot and sublot sequence and will detail the base valuation year and the print date of the property record card.
3.6.4 Any coding used by the Company on the property record card will be clearly explained elsewhere on the card or in the USPAP compliant mass appraisal report.
3.6.5 The initial's of the Company's employee who measured and/or listed the property shall be noted on each property record card, along with $3^{\text {rd }}$ and $4^{\text {th }}$ characters that describe the reason for the visit and what was done, ie, $\mathrm{M}=$ measured, $\mathrm{L}=$ measured \& listed. A detailed explanation of these codes is outlined in the USPAP compliant mass appraisal report.

## 4. HOW THE COMPANY VALUES PROPERTY

4.1 Replacement cost shall be computed using the tables described in section 3.1. These values shall then be depreciated according to age, condition, utility and desirability and the appropriate amount of physical, functional and economic depreciation shall be shown on each property record card, or shown as a composite adjustment based on condition, utility and desirability.
4.2 If the residential property contains 4 or more separate apartments or residential areas and if the rental charges are at market level, the earnings may be examined to establish a basis of rent capitalization to be used as a comparison to other property indications of value.
4.3 Before the final values are estimated, a DRA Certified Property Assessor Supervisor shall compare the preliminary values with the sales utilized in the sales survey to ensure all values reflect the market as of April 1 of the year of the revaluation.
4.4 When computations of the data obtained from the inspection have been completed a final review shall be made by a DRA Certified Property Assessor Supervisor parcel by parcel, block by block, to identify and correct any mechanical errors, unusual features or anything influencing the final value and to ensure all properties are valued at their highest and best use.

## 5. CONDUCT VALUATION OF PUBLIC UTILITY PROPERTY

5.1 Utility distribution property will be valued pursuant to the law established as a result of HB700. Utility transmission property will be valued by Avitar considering the three approaches to value like any other property in town, where applicable. We will first consider the cost approach (RCNLD), then the income approach, if applicable and if data exists. Then the market sales approach, based on
small self contained utilities, will be used when arms length sales exist that are not governed by state or federal agencies or any combination we feel appropriate unless directed otherwise by the town in writing, unless otherwise governed by law.

## 6. ABATEMENT \& TAX APPEALS

The Company agrees to furnish the services of a qualified representative to support the values established for the revaluation tax year upon local abatements without cost. A written recommendation will be provided. Appeals to the N.H. Board of Tax and Land Appeals or Superior Court, in all cases where the appeals have been entered within the time prescribed by law will be at the per diem rate of $\$ 100 /$ hour. "Any legal fees incurred are the sole responsibility of the town." In the case of an appeal upon Public Utility property that has been appraised by the Company, the rate is $\$ 150 /$ hour, the services of an expert may be required and the charge shall be $\$ 2,500$ per day plus expenses. The Company shall continue to be responsible for providing a qualified representative to support the established value even if the Municipal Assessing Officials have reduced the value as part of the proceedings defined in RSA 76:16. However, if the Municipal Assessing Officials increase any value established by the Company, they forfeit their right to Company representation.
7. APPEAL - PROCEDURE NOTIFICATION.

If any property owner believes their assessment is unfair and wishes to appeal for abatement, they SHALL FIRST APPEAL TO THE LOCAL ASSESSING OFFICIALS in writing, by March 1 , in accordance with RSA $76: 16$. Forms for this purpose may be obtained from the local Assessing Officials. The MUNICIPALITY has until July 1 following notice of tax to grant or deny the abatement. If the property owner is dissatisfied with the decision of the local assessing authority, or the taxpayer does not receive a decision, the taxpayer may exercise ONE of the following options:

## OPTION NUMBER 1

The taxpayer may APPEAL TO THE BOARD OF TAX AND LAND APPEALS, 107 PLEASANT STREET, CONCORD, NEW HAMPSHIRE 03301, in writing, after receiving the MUNICIPALITY'S decision or after July 1 and no later than September 1 after the date of the notice of tax, with a payment of an application fee as set by the Board (RSA76:16a)

## OPTION NUMBER 2

The taxpayer may APPEAL BY PETITION TO THE SUPERIOR COURT IN THE COUNTY IN WHICH THE PROPERTY IS LOCATED on or before September 1 following the date of notice of tax. (RSA 76:17)
NOTE: An appeal to the State Board of Tax and Land Appeals shall be deemed a waiver of any right to petition the Superior Court (RSA 71-B:11)

## 8. SERVICES TO BE PERFORMED BY THE MUNICIPALITY/CITY

8.1 The Municipality shall notify the Company, in writing, what property is exempt from taxation or for any reason dangerous or unsafe, so special arrangements can be made.

### 8.2 Office Space and Equipment.

The Municipality shall provide suitable office space with desks, tables, telephone access and chairs for the use of the agents and employees of the Company in performing their necessary work, if requested.

### 8.3 Records and Maps.

The Municipality shall furnish to the Company information pertaining to ownership of all property in the Municipality, the physical location of all property, including two sets of up-to-date tax maps, zoning maps, charts, plans and sales information which may be requested by the Company in performing its work under this contract. If updated tax maps are not provided (consistent with the April $1^{\text {st }}$ assessing records), then an additional fee of $\$ 500$ may be charged. Maps must show lot size and road frontages. If lot size and road frontage is not on the maps, it must be provided by the town with the maps. Building permits, along with plans for any subdivisions, lot line adjustments, mergers, etc. shall be provided.

### 8.4 Sales Information.

The Municipality shall keep the Company informed of all sales of property taking place during the progress of the update of which it has knowledge, shall make corrections on municipal maps as of April 1 of the update year where lots have been subdivided, merged or apportioned and notify the company of all ownership, name and address changes.

## 9. INDEMNIFICATION AND INSURANCE

9.1 The Company agrees to indemnify the Municipality against claims for bodily injury, death and property damage which arises through the company's actions in the course of the Company's performance of the agreement.
9.2 The Company shall not be responsible for consequential or compensatory damages arising from the late performance or non-performance of the agreement caused by circumstances which are beyond the Company's reasonable control.
9.3 The Company shall maintain Public Liability Insurance, Automobile Liability Insurance and Workmen's Compensation Insurance.
9.3.1 The Public Liability Insurance shall be in the form of commercial general liability with the inclusion of contractual liability coverage and shall provide limits of $\$ 1,000,000$ each occurrence for bodily injury liability, and $\$ 1,000,000$ each occurrence for property damage liability.
9.3.2 The Automobile Liability Insurance shall be in the form of comprehensive automobile liability and shall provide limits of $\$ 1,000,000$ each occurrence for bodily injury liability. A copy of the insurance certificate shall be forwarded to the Department of Revenue Administration before starting any work.
9.4 The Company shall maintain certificates of insurance on record with the Department of Revenue before starting the revaluation confirming the required insurance coverage and providing that the State shall receive ten (10) days written notice of the cancellation or material change in the required insurance coverage.

## 10. PERFORMANCE BOND

The Company, before starting any update/revaluation work shall deliver to the Municipality an executed bond or irrevocable letter of credit in the principal sum of the amount to be paid by the Municipality to the Company, if required, as security for the faithful and satisfactory performance of this contract and shall not expire before final values are submitted to and implemented by the assessing officials. A copy of the bond or irrevocable letter of credit shall be forwarded to the Department of Revenue Administration before starting any work. Any cost for bond or letter of credit, if requested, is in addition to the cost of the contract as specified in Section 2.6 and detailed in the "Agreement Execution" section found on page 11.

## 11. PROJECT SIZE

It is agreed between the parties that the entire project consists of an estimate of $\underline{\mathbf{2 , 3 1 0}}$ tracts as defined by RSA 75:9, and that in the event that the number should exceed $100 \%$ of said estimate, the company shall be entitled to additional remuneration based on $\$ \mathbf{1 0 0}$ per parcel/tract. In the event of missing public utility parcels, as coded on the MS-1 report, the additional cost is $\$ 2,500$ per utility property.

## 12. ADDENDUMS AND APPENDIXES

- No measuring \& listing except sale properties.
- If changes in the law (that occur after signing of the contract) affect the deliverables as noted in this contract, additional fees may be assessed to cover the cost to comply and produce newly required deliverables. This will be communicated in writing to the municipality as soon as it becomes known.


## Agreement Execution

Contract Total \$62,400
In the presence of:


Total Number of Parcels 2,310
Municipality of: Henniker, N.H.
By:


Board of Selectmen
Date: $10 / 01 / 2021$

Company: Avitar Associates of N.E., Inc.


Loren J. Martin, Director of Assessing Operations or Gary J. Roberge, CEO

Date: 10.25 .21
*Bond Required by Town Please Check One \& Sign Below: Yes $\square$ No X Additional Cost of $\$ 2,500$
New Total, If Bond Required $\$ \mathbf{6 4 , 9 0 0}$


Witness

> Henniker Board of Selectmen

Date: $\qquad$
This agreement is contingent upon conversion from Vision CAMA to Avitar CAMA.

|  | AVITAR PERSONNEL THAT MAY WORK ON THE PROJECT |  |  |
| :--- | :--- | :--- | :--- | :--- |
| ID | EMPLOYEE | AVITAR POSITION | NH DRA CERTIFICATION |
| GR | Gary J Roberge | CEO, Sr Assessor/Supervisor | Certified Property Assessor Supervisor |
| LM | Loren J Martin | Director, Sr Assessor/Supervisor | Certified Property Assessor Supervisor |
| DW | David Woodward | Assessor/Supervisor | Certified Property Assessor Supervisor |
| CR | Chad Roberge | Assessor/Supervisor | Certified Property Assessor Supervisor |
| ER | Evan Roberge | Assessor/Supervisor | Certified Property Assessor Supervisor |
| JB | Jonathan Babon | Assessor/Supervisor | Certified Property Assessor Supervisor |
| KC | Kerry Connor | Assessor | Certified Property Assessor |
| JD | Jaron Downes | Assessor | Certified Property Assessor |
| DM | Dan Martin | Assessor Assistant | Certified Property Assessor Assistant |
| KC | Keith Colburn | Building Data Collector | Certified Building Measurer \& Lister |
| RW | Robert Weeks | Building Data Collector | Certified Building Measurer \& Lister |

## Adellemdinna to Hemaiker 2022 Update Agreement now Rapoowna an Full Statistical Revahumbion

 lotion Panay as simmons:
 anther, including Cell Towers
 result of H3700. Lithity transmission property will he yatuel by Avatar considering the three approaches to value like any other property in town, where applicable. We will fires consider me est approach (RCNLD), then the mneme approach, if applicable and if data exists. Then the market sates approach, based on small self contained unites, will be used when ane length sales exist that are not governed by sate or federal agnation or any combination we feet appropriate
 law.




Municipality of: Henniker N.H.


1) atc : $\qquad$ $5 / 3 / 22$


Pane:


## SECTION 1

## C. PERSONNEL \& QUALIFICATIONS

# PERSONNEL WHO CONTRIBUTED TO THIS PROJECT 

| ID | EMPLOYEE | AVITAR POSITION |  | NH DRA CERTIFICATION |
| :--- | :--- | :--- | :--- | :--- |
| GR | Gary J Roberge | CEO, Sr Assessor |  |  |
| LM | Loren J Martin | Director, Sr Assessor |  | Certified Property Assessor Supervisor |
| ER | Evan Roberge | Assessor/Supervisor |  | Certified Property Assessor Supervisor |
| KC | Kerry Connor | Assessor | Certified Property Assessor |  |
| RW | Robert Weeks | Building Data Collector |  | Certified Building Measurer \& Lister |

DRA certification can be verified online at the State of NH DRA website at www.nh.gov/revenue as the Department of Revenue approve and certify all assessing personnel in the state.

## SECTION 1

## D. DATA COLLECTION

## I. Introduction to Data

The task of the Measurer and Lister or Data Collector, as we refer to them, is to collect data pertaining to:

Square footage
Exterior and interior characteristics
Overall quality and condition of all building and land
Data Collectors are extremely important and are an integral part of the revaluation process. The data collected by the Measurer and Lister is used to establish the fair market value of properties for ad valorem taxation. Therefore, it is critical that such data be collected accurately and consistently to the best of their ability. The degree of accuracy obtained will directly reflect the overall quality of the individual appraisal, as well as the entire town wide revaluation.

In many instances, it is only the Data Collector whom the homeowner meets. Their ability to be courteous and professional lends credibility to the entire job. Conversely, a nonprofessional and discourteous attitude will create a very negative atmosphere throughout the town and promote distrust, as such, it is not tolerated.

Our staff is well trained, most with numerous years of experience. They are trained to measure and list all physical information, as well as note abnormalities in building or land condition for the Appraisal Supervisor's use on final review. Not all items noted or measured will directly impact value, but are noted for consistency and accuracy. A picture of the building, waterfront or view may be taken at this time to be attached to the assessment record card.

All personnel carry Company ID badges and their vehicles are marked with signs "Municipal Assessor". The Town Hall staff and/or the Police Department are notified of all staff working in the town and maintain the identity of and vehicle registrations for each employee.


## II. Data Collection Form = DCF

The DCF document is a form onto which all information about the parcel is written. Each designated lot on a tax map should have a corresponding DCF. If a DCF is lacking for a lot, one is created.

## Map - Lot - Sublot: Owner - Location - City - State

This information is important and serves to identify the lot, location and corresponding owner. This information is supplied by the town, generally in the form of computerized labels which are transferred to the DCF. When in the field, it is very important to determine if the information written on the label is accurate. If there are any discrepancies, it is noted on the DCF. Mapping and ownership problems must be identified and it is the town's responsibility to resolve these discrepancies. If information is missing, accurate information is obtained so that the label is complete.

In addition to map and owner information, a special code or account number may occasionally be found on the label and is used by the town. Original DCF's should not be destroyed. If a new one is needed, it is stapled behind the original. This will eliminate the possibility of errors being made when copying the label information onto the new DCF.

## Date - Book - Page - Grantor - Q/U - Code - Sale Price

This section is used to describe recent sale information when available. When it exists, it is verified and noted on the DCF with a code of "VBO" meaning Verified by Owner. If no sales exist, we question the homeowner as to how long they have owned the property, if less than three years, sales information is obtained from the owner.

During our introduction to the property owner, we include the following or something similar:
Approximately when was the home built and how long have you owned it?
If they are new owners (within the past three years), we request and write down the date of the purchase, from whom the home was purchased, and whether or not other items were included in the sale such as boats, furniture, beach rights, if near water, etc. and if changes were made to the property after the sale which are noted appropriately.

ARMS LENGTH SALE $=$ Willing seller and willing buyer, both of whom are knowledgeable concerning all the uses of the property and having no previous relation and neither are under any undo duress.

It is indicated on the DCF if any information relative to the sale or other circumstances causing the selling price to be abnormally high or low is known.

It should be noted that some property owners may be reluctant to offer information regarding their purchase, as such; it is not always noted on the DCF.

## History

This section is for the date, the assessor's initials, the reason they were there and the action taken. Listed below are codes of various actions. Characters one \& two are the initials of assessor/lister, three is why they were there and four is the action taken.
ie: "04/04/2007 JDVL" indicates that Jane Doe visited the property on April 4, 2007 for the update and measured and listed the property.

Third Character/Why
A = Abatement/Appeal
C = Callback
$\mathrm{H}=$ Hearing
P = New Construction/Pickup
$\mathrm{S}=$ Subdivision
T = Town/Taxpayer Request
$\mathrm{U}=$ Update
$\mathrm{V}=$ Verification Process

Fourth Character/Action
$\mathrm{E}=$ Estimate
$\mathrm{L}=$ Measure \& Listed or just listed after a previous measure/or used on vacant property to prevent a future unnecessary list letter.
M = Measure Only
$\mathrm{R}=$ Reviewed
$\mathrm{X}=$ Refusal with notes
Used with $3^{\text {rd }}$ Character H only
$\mathrm{C}=$ Change used w/Hearing Only
$\mathrm{N}=$ No Change used w/Hearing Only

INSP - System Applies to Properties Selected for Data Verification in either the Random Select Process or Block Formation Process.

## ACTIONS

$\mathbf{E}=\mathbf{E S T I M A T E D}$ - Interior characteristics are estimated when entry is not possible, either now or in the future. Some common reasons for estimating interiors are:

- Attempted to obtain a list at two different times and no one has been present.
- Homeowner has refused to allow interior inspection or to give the information about the interior that was requested or information given was questionable.
- Abandoned buildings.
- Posted properties.

L = LISTED - A person (not necessarily a homeowner) was asked questions about the property, and a walk through of the entire dwelling was made. If the owner refuses to help, by not allowing an interior tour or requesting us to leave the property, all such information is clearly noted on the DCF.

M = MEASURED only.
$\mathbf{R}=$ REVIEWED - Generally there for an abatement, appeal, or comparable research and review of property information, refers to exterior review only.
$\mathbf{X}=$ REFUSED - Homeowner or person talked to at the property has refused to:

- Allow the building to be measured.
- Allow a walk-through of the home.
- Or, requested to leave the property.

It should be noted that these codes apply only to property visits performed as part of this update.

## LISTING THE PROPERTY

## Commercial \& Industrial (C/I) Properties

If the Mass Income Approach to value is employed, each C/I property must be visited to determine the appropriate category the property fits in, (ie., retail, offices, apartment, etc.). Because this process is subjective, the Supervisor is the control and determines how each property compares to the average in that category of properties. Each property must further be defined within the category to determine its building and location modifiers (average, good, poor, etc). Properties are rated relative to their category of property. For example, a good location for a retail business may not be a good location for an apartment or vice versa and the Supervisor must compare each $\mathrm{C} / \mathrm{I}$ property to the average for that category of property and determine if the property reviewed is better or worse than the average.

## LISTING THE PROPERTY

## Building Site \& Land Topography Description

Undeveloped/Wooded | A tract of land that is not improved with water, septic (or sewer) or |
| :--- |
| electric. |

Undeveloped/Cleared $\quad$| Same as undeveloped wooded, but an area that could be a house |
| :--- |
| site is cleared of trees or is a field. |

Natural $\quad$| Often found on seasonal/camp style properties and at times, on some year round |
| :--- |
| homes. Typically, have little to no landscape features. |

Fair

Average $\quad$| Normally lacks lawn area and due to limited site conditions like topography, may |
| :--- |
| have undesirable site, normally below average lacking landscape. |

Good | Typical landscaping features consisting of lawn area and some typical ornamental |
| :--- |
| features such as, trees or shrubbery or minor garden/flower beds. |

V. Good | Typically consists of nice lawn area, desirable ornamental features such as trees, |
| :--- |
| shrubbery or garden/flower beds or minor amounts of stonewalls or walkways. |

| Typically nice landscaped lawn and ornamental shrubbery professionally designed |
| :--- |
| or a non-professional well designed layout, with some or all of the above. |

Excellent $\quad$| More expansive or manicured lawn areas and ornamental shrubs and trees or |
| :--- |
| contain stonewalls or stone walkways or pond areas in a generally well laid out |
| professional looking design. |

Best | Extensive manicured lawn areas which include a combination of extensive |
| :--- |
| trees/shrubs, well laid out gardens/flower beds and stonewalls and/or stone walls |
| and/or pond areas in a well designed professional looking landscape. |

## Topography

Level Flat, no hills, little to no ups or downs.
Mild Mostly level topography with minor slopes and/or very gentle rolling topography.
Rolling Typically rolling terrain with ups and downs or terraced areas or minor grade changes.

Moderate Can have level areas, but predominately sloping topography which can be typically overcome by development, but costs are typically higher. Slopes can be readily walked and most people typically could control themselves if they fell on the slope.

Steep Typically highly sloping terrain, but not as severe as severe slopes. Development costs are typically higher, but developable with added costs. Generally difficult to walk, but can be safely walked with care.

Severe Typically extreme sloping topography that would normally be viewed as unbuildable due to extremely high site costs for well, septic, driveways and home site creation. Typical person would not be able to walk or climb easily.

Driveway Gravel/Dirt; Nat/Grass; Paved; Undeveloped.
Road Gravel/Dirt; Paved; Undeveloped.


## SUBJECT *

LAK Lakes
MTS Mountains
HLS Hills
PST Pastoral
STR Streams/Rivers
LMT Lakes \& Mountains
*Descriptions can vary by town and are defined in the cost tables
View note samples: Noted as Subject/Width/Depth/Distance
MTS/TUN/D75/DST
(Tunnel View of Mountains 75\% Deep, Far Away)

The factors applied are all listed and defined in Section 9.

## LISTING THE PROPERTY

## Building Style \& Normal Story Height

| BUILDING STYLES* |  | PREDOMINATE STORY HEIGHT |
| :--- | :--- | :--- |
|  |  | One Story |
| Mobile Home |  | One Story |
| Cape |  | $1-1 / 2,1-3 / 4$ Story |
| Saltbox |  | $1-3 / 4$ Story |
| Gambrel | $1-3 / 4,2$ Story |  |
| Colonial | 2 Story |  |
| Raised Ranch | One Story w/Raised Basement |  |
| Tri-Level | Split-Level |  |
| A-Frame | One, $1-1 / 2$ |  |
| Camp | One Story |  |
| Conventional | $1-3 / 4-2-3 / 4$ |  |

*Building styles are for descriptive purposes only and do not affect the value.

## Story Height Explanation (See Story Height Examples)

The story heights are based on the amount of floor space which has headroom for the average person, we use six (6) feet for this calculation. What this means is if the upper floor of a particular house has only 100 usable square feet as defined above, and the first floor area is 400 square feet, then the house will be classified as one (1) story with a finished or unfinished attic.

The critical thing to notice when listing the house is the amount of headroom available in the upper stories and the approximate floor space covered. Use of this method to classify story height will facilitate consistent story height classification. The story height of the main section of the building is used to establish the story height description of the structure.

One Story (Typically - Ranch or Camp style buildings): The living area in this type of residence is confined to the ground floor. The headroom in the attic is usually too low for use as a living area and is used for storage only; however attics are possible, providing about $25 \%$ of the first floor space.

One \& Half Story (Typically - Cape \& Conventional style buildings): The living area in the upper level of this type of residence is around $50 \%$ of the ground floor. This is made possible by a combination of high peaked roof, extended wall heights and/or dormers. Only the upper level area with a ceiling height of 6 feet or more is considered living area. Measurements are taken by holding the tape at the 6 foot height mark and then measuring across the building. The living area of this residence is the ground floor area times 1.50 . Some homes may be classified with a half story but have less than $50 \%$ useable space and classified as ATU or ATF in the sketch.

One \& Three Quarter Stories (Typically - Cape, Conventional \& Gambrel style buildings): The living area in the upper level of this type of residence is made from $65 \%$ to $90 \%$ of the ground floor. This is made possible by a combination of high peaked roof, extended wall heights and/or dormers. Only the upper level area with a ceiling height of 6 feet or more is considered living area. The living area of this residence is the ground floor times 1.75 . See description on $1-1 / 2$ stories for details on how to measure.

Two Stories (Typically - Colonial, Conventional \& Gambrel style buildings): The living area in the upper level of this type of residence is $90 \%$ to $100 \%$ of the ground floor. The living area is the ground floor times 2.0.

Split Levels (Typically - Raised Ranches or Tri-Level style buildings): This type of residence has two (2) or (3) living area levels. One area is about four (4) feet below grade and the second is about (4) feet above grade and the third is above or right on top of one of these. The lower level in this type of residence was originally designed and built to serve as a living area and not a basement. Both levels have full ceiling heights. Another variation is an added third living area at or above ground level.

Coding: A three (3) character acronym coding system is used to classify areas and story heights of buildings. The following is the coding system and descriptions which is used in identifying areas of the sketch:

ATF* ATTIC FINISHED - Access is through permanent stairs, normally no more than $25 \%$ of the total floor area and has 6 foot ceiling height.
ATU ATTIC UNFINISHED - No interior finish. (Same as above)
BMF* BASEMENT FINISHED - Below grade and meets at least three of these four criteria: finished floors, finished walls, finished ceilings and heat.
BMG BASEMENT GARAGE - Generally sectioned off from the rest of the basement.
BMU BASEMENT UNFINISHED - Known as cellar and is below grade.
COF COMMERCIAL OFFICE - Refers to office area in commercial buildings not built for offices, such as factories and warehouses.
CRL CRAWL - Basement having 5' or less headroom.
CPT CARPORT - A roofed structure generally with 1 or 2 walls and attached to the main structure.
CTH Cathedral ceiling area, this is where the ceiling height is greater than 12 feet.
DEK DECK - An open deck or entrance landing with no roof.
ENT ENTRANCE - Entrance Landing with no roof, 3x3 and larger, normally unable to place a chair and sit.
EPF ENCLOSED PORCH - Typically unheated \& uninsulated area. May have small heater, finished walls, floors and ceilings, but is of seasonal use.
EPU COVERED BASEMENT ENTRY - All four sides are tight to weather, entrance to BMU, other than metal door (bulkheads).
FFF* FIRST FLOOR FINISH - Living space with full ceiling height and finished interior.
FFU FIRST FLOOR UNFINISHED - Similar to FFF, but unfinished interior.
GAR GARAGE - A structure large enough to hold and store automobiles at grade level.
HSF* HALF STORY FINISHED - Usually an upper level story with approximately $40 \%$ to $60 \%$ of floor area available and used for living space. ( 6 foot ceiling height).
HSU HALF STORY UNFINISHED - Same as HSF, but interior is unfinished.
LDK Loading Dock area. Raised platform of cement.
OFF OFFICE AREA - Finished area within home used primarily for business.
OPF OPEN PORCH - Roof structure with floor, but at least one (1) side is exposed to the weather. Screened porches are considered OPF's.
PAT Patio area of stone, cement, brick, etc.
PRS Piling driven into the ground or other material used to support a building off the ground. Normally found with camps or seasonal construction.
RBF* RAISED BASEMENT FINISHED - Used on raised ranch (split level) and Tri-Level homes or any building where 3 of the 4 walls or all 4 walls are $3^{\prime}$ to $4^{\prime}$ above ground, creating greater utility than a normal basement, or 1.5 or more walls with large windows providing good natural lighting in the basement, and walkout access.
RBU RAISED BASEMENT UNFINISHED - Same as RBF, but unfinished.
STO STORAGE - Unfinished area used for storage. Not easily converted to living space.
SFA SEMI-FINISHED AREA - Enclosed areas finished similar to living space, but not living space, such as indoor pool enclosures.
SLB SLAB - Foundation description where no basement or crawl space exist. Poured cement slab.
TQF* 3/4 STORY FINISHED - A finished area with approximately $75 \%$ of floor area usable as living space.
TQU 3/4 STORY UNFINISHED - Same as TQF, except unfinished.

UFF* UPPER FLOOR FINISHED - Upper floor living space with full ceiling height and finished interior.
UFU UPPER FLOOR UNFINISHED - Same as UFF, except there is no finished interior.
VLT VAULTED CEILING - Ceilings which are slanted or extended above the normal 8 feet, but less than 12 feet.
*Finished area is denoted by $\mathbf{3}$ or $\mathbf{4}$ finishes in a space - heat, floors, walls and ceilings.

## Notes:

1.) Attics - Attics are only classified if they are accessed by a permanent stairway. Attics which are accessed by pull down stairs or ladder are not assessed, but should be noted in the notes.
2.) Basements - Below grade areas with at least $5^{\prime}$ or more headroom are considered basements. Areas with less than $5^{\prime}$ of headroom are considered crawl space. A note should be made when access to the basement is from the outside of the home only. Usable basement areas should be measured, drawn and coded on the sketch. If basement areas are estimated, a note should be made of this estimate in the remarks section.
3.) Office Areas - Office areas should be measured and drawn on the sketch for all commercial buildings, not designed specifically for offices, ie. garages, warehouses, factories, etc.
4.) Cathedral Ceilings - Cathedral ceiling areas must be measured when entry into the home is obtained. The area of the cathedral ceiling (length and width) must be drawn and depicted in the sketch area.
5.) Vaulted Ceilings - Areas where the ceiling is pitched upward, not flat by about 2 to 5 feet, but less than one-story which is the typical height of a cathedral ceiling.

## Bay or Bow Window

A bay or bow window is a projection on the side(s) of a house which may or may not be considered a livable area. If the bay window(s) include usable floor space, it must be measured, drawn on the sketch at its actual location and properly labeled. Bay windows are most often angled and are drawn to scale on the sketch as they exist, plus a few extra measures as described below to allow for accurate area calculations.

Only needed if different from other side


How to measure and sketch a bay window:
1.) Classify the bay window according to its appropriate story height.
2.) Check for basement area under the bay window upon listing.
3.) Bay windows are only picked up when they include floor space.

In the case of a Bow window, the same floor area requirements exist as with the bay window. However, measuring is a bit different. We need to know the depth of the window (5') and the length (24') to be able to sketch and calculate the area. In this case, the length from the point where the bow begins to where it ends is 24 feet. The altitude of the arc created by the bow, or the depth of the window, is 5 feet.


## Angles

Angles are a common type of measure that we come across in the field and it is crucial when measuring an angle to have enough written measurements on the sketch. The square footage on an angle cannot be computed if the appropriate measurements are not placed on the drawing. Create a right triangle on the ground where the hypotenuse is the building wall that is at an angle from the main structure, and then draw that triangle in your sketch giving all the measurements.


The two dashed lines form a $90^{\circ}$ angle or right triangle with the building wall being the hypotenuse. Record all the dimensions accurately. With this information, the ATU/GAR addition and the FFF area can be drawn and calculated accurately.

## STRUCTURAL ELEMENTS

Structural elements describe exterior and interior characteristics of the house. The following is a description list of each structural element:

## EXTERIOR WALLS

Two (2) entries possible, the 2 most predominate
MINIMUM: Plywood. Subwall sheathing with tar paper cover as a permanent siding.

BELOW AVERAGE: Siding not otherwise described and reflecting less than average quality; ie: masonite, rough sawn lumber w/bark.

NOVELTY:
Denotes wood siding, generally found on camps, with or without sheathing underneath.

AVERAGE:
Siding not otherwise described and reflecting average quality (for comparison purposes other average quality sidings include novelty, board $\&$ batten $\&$ clapboard). All forms of softwood.

BOARD \& BATTEN: Vertical boards with narrow wooden strips called battens covering the joists.

ASBESTOS SHINGLE: Typically the shingles are hard and brittle with noticeable grain or textured surface, non-flammable material that comes in 1x2 sections used in homes circa 1940-1960's.

## LOGS:

Logs that are not simulated log.
ABOVE AVERAGE:
Siding not otherwise described and reflecting better than average quality.

CLAPBOARD:
Wood siding having one edge thicker than the other and laid so that the thick edge overlaps the thin edge of the previous board, not cedar or redwood, usually has knots.

CEDAR OR REDWOOD: Most commonly found as vertical siding, or at various angles on contemporary style housing, also exist as very high grade clapboard or shingles can have knots on low side of cedar/redwood.

PREFAB WOOD PANEL: A type of plywood siding of which there are unlimited varieties on the market. (T-111) Typically, a $4 \times 8$ sheets.

DECORATIVE BLOCK: Cement block that is either fluted or has a rough finish which appears like it has been broken in half.

WOOD SHINGLE: Shingles not of cedar or redwood, good quality shingles, but not above average.

CONCRETE/CINDER: Concrete or cinderblock siding.
STUCCO:
Stucco veneer on concrete, cinder block or wood.
ASPHALT:
Asphalt composition shingle, usually on modest housing.
BRICK ON VENEER: Brick veneer on wood or metal frame construction with wood sheathing.

BRICK ON MASONRY: A load bearing structural wall. Not brick buildings.
STONE ON MASONRY: Refers to various stone or stone veneers usually on a load bearing masonry wall.

VINYL SIDING:
Clapboards made of vinyl with various grades or qualities. Typical siding used in today's construction due to low cost when compared to cedar clapboard.

ALUMINUM SIDING: Same as vinyl, but with aluminum material, clapboard style siding made from aluminum.

PRE-FINISHED METAL: Enameled or anodized metal commonly found on campers/mobile homes, commercial and industrial buildings.

GLASS/THERMOPANE: Vacuum packed glass sandwich, usually tinted and commonly found on large commercial and office buildings.

SOLID BRICK/STONE: Solid masonry walls; precast concrete panels.
CEMENT CLAPBOARD: Cement fiber siding. Asbestos-free fiber and cement combined and pressed together in the shape of a clapboard. Holds paint very well.

MASONITE: Composite pressboard/fiberboard, if not maintained will show areas of rot.

ROOF STRUCTURES

FLAT ROOF: Flat, no pitch to any direction.
SHED ROOF:

GABLE:
A ridged roof with two pitches slopping away from each other.

HIP:

SALTBOX:

MANSARD:

GAMBREL:

IRREGULAR:

A roof that rises by inclined planes from all four sides of the house to one common ridge or point.

Essentially the same as a gable roof, but one of the two slopes is much longer than the other.

Similar to hip roof, but having a flat area on the top or changes the pitch of incline part way.

A roof with two distant slopes on each side forming four roof planes.

Otherwise not described and having many different angles, shapes and slopes, i.e. bow style roof.

## ROOF COVER

METAL/TIN:
Tin or metal covering, often times corrugated like ribbon candy, typically $4 \times 8$ sheets, light gauge.

## ROLLED COMPOSITION:

Typically a felt saturated with asphalt and granule stones on the surface. It comes in a roll. Good for low pitch roofs.

ASPHALT:

TAR/GRAVEL:

RUBBER MEMBRANE: A thin sheet of rubber seamed together. Typically found on flat roofs. It is typical for commercial/industrial buildings.

ASBESTOS:

CLAY/TILE:

WOOD SHINGLES: Wood shingle or shake. Wood shakes have random thicknesses as they are hand split.

SLATE SHINGLES: Rectangular pieces of slate, each overlapping the other.
CORRUGATED COMPOSITION:
It is typically, in 4 ' x 8 ' sheets. This includes Anjuline panels.

Modified corrugated metal panels that are one piece which run from ridge to soffit. These are either nailed or screwed.

## HIGH QUALITY/COMPOSITION:

This is a newer roof that is typically found on higher priced homes. The material can be made with almost any material. Pressed or formed to look like slate or shake. Life expectancy is 50 years.

STANDING SEAM: Heavy gauge metal roofing that "stands up" at seams about 2", every 6-8 inches in an upside down cone fashion with a 50 year life.

## INTERIOR WALLS

## Two (2) entries possible, choose the 2 most predominate

MASONRY/MINIMUM: Cinder block or concrete form/or studs, no finish.

WALL BOARD:

## PLASTER:

**WOOD/LOG:

DRYWALL: A rigid sandwich of plaster and paper.
PLYWOOD PANEL: $\quad 4^{\prime} \times 8$ 8' plywood panel sheathing comes in many grades and styles.
AVERAGE FOR USE: Is generally used for commercial/industrial buildings to describe the interior finish as being normal for that style building and use.
**Custom Wood is now being called Wood/Log. Custom Wood was meant and used to mean solid wood interior, and the term custom was improperly used. As such, it is being corrected, the term custom wood and wood/log are synonymous, interchangeable and carry the same value. The overall quality grade of the house accounts for various wood and design qualities.

## HEATING FUEL

WOOD/COAL: Chosen only if there is no conventional heating system. Wood stoves only. (Such as in camps, cottages).

OIL: May be identified on the exterior by the presence of oil filler pipes, kerosene or K1 are also fuel oil.

GAS:
LP or propane gas - these can be identified by LP gas which has a meter on the side of the house or propane gas will have a large tank on or in the ground.

ELECTRIC: Baseboards or geothermal.
SOLAR:
Solar panels can be viewed on the roof area.
HEATING TYPE
NONE: No heat.
CONVECTION: Heat transfer through dispersion. (Wood stove/monitor or Rennai type heat).

FORCED AIR NOT DUCTED:
Has blower to blow heat through one vent, no duct work in the house.

FORCED AIR DUCTED: Series of ducts throughout the house, for hot air to be blown through.

HOT WATER: Forced hot water through baseboards.
STEAM: Radiators.

RADIANT ELECTRIC: Electric baseboard, typical electric heat, oil heat supplied through floors, panels in the walls or ceilings.

RADIANT WATER: Hot water heat in the floors by tubing under flooring with hot water through them.

HEAT PUMP:
Electric unit which provides forced air heat, usually combined with central air conditioning. Newer heat pump units being installed are valued similarly and will be adjusted to account for the percentage of the home that is cooled, ie $25 \%, 50 \%, 75 \%$ or $100 \%$.

GEOTHERMAL HEAT: Listed as electric under heat fuel and heat pump under heat type.

## INTERIOR FLOORING

## Two (2) may be chosen, the two most predominant are listed.

MINIMUM PLYWOOD: Plywood subfloor or underlayment.

CONCRETE:

HARD TILES:
LINOLEUM:

Concrete slab usually commercial or industrial.
Quarry, ceramic tiles or polished and/or stamped concrete.
Refers to all forms of linoleum type products of various designs and shapes. Typically sold in rolls or sheets.

PINE OR SOFTWOODS: Pine or softwood boards covering floor area.

## HARDWOOD:

LAMINATE/VINYL: A laminate wood look floor that is very durable. Often goes by brand name Pergo. This also includes higher grade vinyl floors, ie, tongue \& groove planks.

PARQUET FLOORING: Refers to a surface made of small pieces of hardwood, solids and veneers in various patterns and designs.

CARPET:
Wall to wall carpet of good grade, usually found over the subfloor material, but occasionally covering other floor covers as a replacement.

AVERAGE FOR USE: Is generally used for commercial/industrial buildings to describe the floor as being normal for this type of structure and use.

VCT:
Vinyl composition floor tile is a commercial grade vinyl tile found typically in schools or commercial buildings.

## NUMBER OF BEDROOMS

Bedrooms should be counted considering the resale value, rather than the homeowner's personal use of the rooms. For example, if you go upstairs and find three (3) rooms and a bathroom and the owner says there are only two (2) bedrooms, the other room is used as a library, sewing room, office, etc., then for our purposes, that third room is a third bedroom. One must be careful because libraries, offices and sewing rooms can be legitimate depending on the location in the house and access. Presence of a closet space generally is reason to classify as a bedroom(s). However, it should be noted that a closet is not the only measure to determine, ie: many homes had no closets in the bedroom, yet they are still classified as bedrooms.

## BATHS OR BEDROOMS

Count the physical number of rooms and total fixtures. For bathrooms, enter the number of rooms and under fixtures, enter the total number of fixtures found in the bathroom(s). A fixture is a bath, sink, shower, urinal, bidet, Jacuzzi tub, etc.

> | $*$ Commercial Baths |
| :--- |
| $0=$ None |
| $.5=$ Minimum |
| $1=$ Below average for use |
| $2=$ Average for use |
| $3=$ Above average for use |
| $4=$ Extensive for use |

*This is used on commercial properties that lack bedrooms, ie an apartment building would list total bedrooms and total baths but a school would be noted using commercial bath description.

## GENERATORS

Number of units found and denoted in the building section. Notes on size and model should be made.

## EXTRA KITCHEN

Number of kitchens that exist beyond the first/main kitchen in the home. This is normally seen in in-law apartments or additional living areas. Note the number of full kitchens found in the building. Be cautions of in-law type setups that do not have a full kitchen but maybe some kitchen components.

## AIR CONDITION SYSTEMS

Room air conditioners are not considered, unless permanently built in.
NO: $\quad$ None exist, or only room units are present.
YES: $\quad$ Normally a large compressor found outside with complete duct work throughout house or parts of the house, sometimes combined with a heat pump.

If a permanent wall unit is found, it will be noted as central air and an estimated percentage of the cooled area will be noted, ie $25 \%, 50 \%, 75 \%$ or $100 \%$.

## NUMBER OF STORIES

The number of stories should be identified and noted on the DCF upon measuring. The number of stories will be further adjusted for accuracy, if needed, upon listing or review. If the building has multiple story heights, the area with the most square footage should determine the overall story height classification. However, each section of the house should be correctly labeled as it exists on the sketch.

## QUALITY ADJUSTMENT

Quality adjustment refers to the overall quality of construction, marketability and desirability of the property.

$$
\begin{array}{lll}
\text { Defined as: } & \text { B5 }=\text { Average }-50 \% & \text { A3 }=\text { Average }+30 \% \\
\text { B4 }=\text { Average }-40 \% & \text { A4 }=\text { Excellent } \\
\text { B3 }=\text { Average }-30 \% & \text { A5 }=\text { Excellent }+10 \% \\
\text { B2 }=\text { Average }-20 \% & \text { A6 }=\text { Excellent }+20 \% \\
\text { B1 }=\text { Average }-10 \% & \text { A7 }=\text { Excellent }+40 \% \\
\text { A0 }=\text { Average } & \text { A8 }=\text { Excellent }+60 \% \\
\text { A1 }=\text { Average }+10 \% & \text { A9 }=\text { Luxurious } \\
\text { A2 }=\text { Average }+20 \% & \text { AA }=\text { Special Use }
\end{array}
$$

## CONDITION

Condition relates to the primary structures condition relative to the year built listed as:

Excellent | Very Good | Good | Average | Fair | Poor | Very Poor

This is also where depreciation is accounted for. Depreciation is defined as a decrease or loss in value because of wear, age, location or other causes.

Defined as:
Functional - Based on problems with design, layout and/or use of building, i.e. bathroom between 2 adjacent bedrooms with no hallway access to bathroom. Bedroom through bedroom access, very low ceiling, chimney through middle of the room.

Economic - Based on factors influencing value that are external to the building and beyond the owner's control, i.e. house is situated close to a nightclub, airport, dump, sand \& gravel pit or any unsightly property.

Physical - Poor physical condition above and beyond the normal wear and tear, i.e. severe water damage, fire damage, rotted window sills, bouncing, cupping or crowning floorboards, sagging ceiling or floor.

The percentage applied to depreciation is calculated based on the severity of the issues as noted by the data collector. The Supervisor makes this determination based on the notes of the data collector. The reason for the depreciation, i.e. next to gravel pit, should be listed in the notes section with the appropriate adjustment in the depreciation section. Typically, physical depreciation relates to the cost to cure the problem.

## XFOB

Extra features and outbuildings - in general, XFOB's refer to structures that are not attached to the principal building. XFOB's must be:
a. Identified.
b. Measured - (length \& width).
c. Units or quantity (how many) identified (when length \& width not used).
d. Condition - noted as a percentage.

IGP - IN GROUND POOL - There are many different sizes of IGP's and all will need to be measured accurately. Pools may be of irregular shapes such as kidney bean. A kidney bean shape IGP should be measured on its longest length and its average width.

AGP - ABOVE GROUND POOL - AGP's are measured and assessed starting at 18 ' diameter. AGP's less than 18' in diameter (or less than 250 square feet) are not assessed, but should be measured and noted on the card. Softpools are not measured, but should be noted.

Common AGP diameters and AREA calculators for round pools.

| Diameter |  | Area (Units) |  | Length Width |  |  |
| :--- | :--- | :--- | :--- | :--- | :---: | :---: |
| $8^{\prime}$ | 254 |  | $18^{\prime}$ |  |  |  |
| $20^{\prime}$ | 314 | $20^{\prime}$ | $15^{\prime}$ |  |  |  |
| $22^{\prime}$ | 380 | $22^{\prime}$ | $17^{\prime}$ |  |  |  |
| $24^{\prime}$ | 452 | $24^{\prime}$ | $18^{\prime}$ |  |  |  |
| $27^{\prime}$ | 572 | $27^{\prime}$ | $21^{\prime}$ |  |  |  |
| $28^{\prime}$ | 615 | $28^{\prime}$ | $22^{\prime}$ |  |  |  |

AGP's that are rectangular are measured on their longest length \& widest width.
SHEDS - All sheds are measured. An average new shed should have a condition of $100 \%$. If of very good quality, increase or decrease if in poor condition.

DECK - Deck refers to platforms that are not attached to the primary building. Some decks will be attached to the above ground pools.

SOLAR PANELS - Can be of the photovoltaic (PV) (electric type) or Hot Water (H2O). Identified by type, location and age, if available. Atypical size \& physical condition should be noted.

All XFOB's are measured with the exception of the following:

1. Childs playhouse
2. Tree houses
3. Ice or Bob houses
4. Bulkheads - metal doors covering the entrance to the basement
5. Dog houses
6. Fire escape platforms
7. Handicap ramps
8. Metal storage boxes (or trailer bodies) on residential property.

All XFOB's not picked up should still be noted. ie, DNPU treehouse


## 1 STORY FRAME

Ranch - Bungalow or comparable structures. No second floor or attic space.

## 1 STORY FRAME \& ATTIC

Mixture of Ranch \& Cape Cod Style. Camps, Cottages \& Mixtures. Low headroom. Only about $25 \%$ of the first floor space has $6^{\prime}$ headroom on the upper floor. Noted in story height as $1-1 / 2$ story.


Example A


Example B

## 1-1/2 STORY FRAME

Same basic structure as above with or without shed dormers. In both cases only about $50 \%$ of the ground floor space exists in the upper floor as useable space with 6 ' wall height. Floor space may be larger, but ceiling slope brings the floor to ceiling height less than 6 ', and as a result, it is not considered upper floor area. See Example A \& B Left


Example A


Example B


## 1-3/4 STORY FRAME

Full shed dormer or very high pitch roof without dormer found throughout the state. Second floor area is about $75 \%$ or more of the first floor area. See Example A \& B Left

## 2 STORY FRAME

Side walls fully perpendicular. Slopes in ceiling do not interfere with total use. Full ground area carried to second floor, have 6 ' or greater ceiling height.

## 2 STORY FRAME \& ATTIC

Has a higher pitch in roof. Stairs to third floor, providing only about $25 \%$ useable space in the $3^{\text {rd }}$ floor attic area. Noted as 2.5 stories in story height.


SPLIT ENTRY - one story Ranch Style Home $1 / 2$ of lower floor foundation exposed.

There are two (2) methods to determine story height other than visually:
1.) This method is the most accurate way to determine story height. When entry into the home is obtained, the data collector will measure across the ceiling at approximately 6 ' in height (in the upper story(ies). This measurement will determine the upper story liveable area and from this a story height may be obtained.

Example: Method 1

2.) This method may be utilized when entry into the home has not occurred. This method will give you a rough idea of the story height.

Run an imaginary line thru the upper part of window(s) to where it would meet the roof line. Run a second imaginary line down from this point. The distance from the side of the house to this second imaginary line is measured. Double this measurement to account for this distance on the other side. This represents nonlivable area.

## Example: Method 2



## Computation:

$6 \mathrm{x} 2=12$ (12' total non livable space)
$24-12=12$ ( 12 ' total living space)
$12 / 24=50 \%=$ Half Story
*Note: Estimate $6^{\prime}$ ceiling height. Normally, this is just below or at window top. It is important to know where the first floor ends and the second floor begin, via window view, as high exterior side walls may not mean higher first floor ceiling and this may increase the potential second floor area.

## Dormers

Dormers are projected roof lines that may or may not be considered as livable area. When dormers are of considerable size, they contribute to the livable area. The additional area supplied by the dormer must be included in the determination of story height.

## EXAMPLES:



Normally, this is $2-1 / 2$ story house without a dormer. Due to the addition of a full or at least $3 / 4$ length dormer, we now have a 2-3/4 story house. Full dormer means from one end to the other. $3 / 4$ dormer means the dormer covers at least $3 / 4$ of the total distance from end to end.


The addition of a dormer to each side of the house can transform a $2-1 / 2$ story house to a 3 story house if full dormers or $2-3 / 4$ story if partial dormers. It is important to note the size of the dormers, whether half, $3 / 4$ or full.

In some cases, the dormer may be only half way down the side of the house. In this case, show the location of the dormer on the sketch with proper story height labeling.

Represents dormer addition



The grid on the back of the DCF is used to draw a sketch of the building to scale. Each point on the grid represents 2 feet, unless otherwise noted by the field person on the sketch.

Each section is labeled by existing floors starting with the attic, upper floors, first floor or ground floor and then the basement. Order of the labels does not affect the value, but it does look more correct when labeled top down.


Whenever angles are involved, it is important to provide enough information to accurately compute the area of each section. By breaking up a section into squares, rectangles and right triangles, it makes the area calculation easier and more accurate. Too much information is better than too little. With too much information, we can simply ignore the excess and still calculate the area. With too little information, someone must revisit the property.


(Only one set is needed when the other angles are the same).

When measuring an octagon, getting interior measurements are critical. However, one can compute the necessary measurements by taking a few extra exterior measurements, as indicated. Then when entry is obtained, the interior measurements can be made to verify the area.

## SECTION 2

## PRIOR DRA

 GENERAL STATISTICS
## Prior Sales Analysis Information

The following data is provided to show the sales ratio and coefficient of dispersion for the town as a whole, as well as the land only strata and the land with buildings strata, as computed by the Department of Revenue Administration, Property Appraisal Division from the most recent report. This shows the condition of the local assessment equity or the lack thereof and the reason a valuation anew is being done. This equalization study by the NH DRA is used to equalize municipal total valuations across the state, as well as determine the local level of overall assessments as compared to local sales activity. It is a thorough analysis and study of the local sales and assessment data performed with assistance from the municipality. As such, it is a good indicator of the condition and quality of the local assessments of the prior year.

Acceptable standards/guidelines, as published by the NH Assessing Standards Board

Assessment to sales ratio:
Coefficient of Dispersion (COD):
Price Related Differential (PRD):
Difference between Strata:

90\% to 110\%
Not Greater Than 20
. 98 to 1.03
5\%

Strata: Land only
Residential Land \& Buildings
Commercials
Confidence Level: $\mathbf{9 0 \%}$

## DRA PRIOR YEAR RATIO RESULTS

The following prior year ratio statistics, developed by the NH DRA, are being provided at the request of the NH DRA. This information is not part of the contract or scope of services. It is historic, not current data and has no bearing or use in this revaluation. The writer accepts no responsibility for the accurate meaning or use of this data.

Ratio Study Year 2021

## Overall Median Assessment to Sales Ratio: <br> 75.4

Coefficient of Dispersion: $\underline{14.3}$
Price Related Differential: $\underline{\underline{1.03}}$

|  | $\underline{\text { Ratio }}$ | $\underline{\text { COD }}$ |
| :--- | ---: | ---: |
| Residential Land Only Sales: | $\underline{\mathbf{N} / \mathbf{A}^{*}}$ | $\underline{\mathbf{N} / \mathbf{A}^{*}}$ |
| Residential Improved Sales: | $\underline{\mathbf{7 5 . 4}}$ | $\underline{\mathbf{1 3 . 9}}$ |
| Commercial Land \& Building Sales: | $\underline{\mathbf{N} / \mathbf{A}^{*}}$ | $\underline{\mathbf{N} / \mathbf{A}^{*}}$ |

*N/A indicates not large enough sales sample to report.

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\begin{gathered}
\text { SECTION } 3 \\
\text { VALUATION PREMISE }
\end{gathered}
$$

# A. THREE APPROACHES TO VALUE HIGHEST \& BEST USE 

B. ZONING
C. TOWN PARCEL BREAKDOWN
D. TIME TRENDING
E. NEIGHBORHOOD CLASSIFICATION
F. BASIC MASS APPRAISAL PROCESS
G. ASSUMPTIONS, THEORIES \& LIMITING FACTORS

## A. Three Approaches to Value

Income: The "value" of real estate represents the worth of all rights to future benefits which arise as a result of ownership. An investor purchases property for the benefits (income) that the property is expected to produce. Expectation of receipt of these benefits provides the inducement for the investor to commit his own funds as "equity capital" to ownership of a piece of real estate. The value of the property depends on its earning power. The Income Approach to Value is a method of estimating the present value of anticipated income benefits. This process of discounting income expectancies to a present worth estimate is called "capitalization." This present worth estimate, the result of the capitalization process, is the amount that a prudent, typically informed purchaser would be willing to pay at a fixed time for the right to receive the income stream produced by a particular property.

In mass appraisal, the income approach is generally of limited use as it requires the property owners to provide income and expense information that, for the most part, they are unwilling to provide and do not have to provide by law. When it is provided, it is almost always with the stipulation that the information be kept confidential. For the above reasons, the income approach is mostly used as a general check against the sales cost approach used in mass appraisal work based on published averages for various property types. Although held confidentially, when income data is provided, it will be considered and noted on the property record card. The Income Approach to value was not utilized for the above-stated reasons.

Sales: The Sales Approach to Value is a method for predicting the market value of a property on the basis of the selling prices of comparable properties. Market value in the context of this approach means the most probable selling price under certain terms of sale or a sale for cash or the equivalent to the seller with normal market exposure.

Cost: The Cost Approach is that approach in appraisal analysis which is based on the proposition that the informed purchaser would pay no more than the cost of producing a substitute property with the same utility as the subject property. It is particularly applicable when the property being appraised involves relatively new improvements which represent the highest and best use of the land or when relatively unique or specialized improvements are located on the site and for which there exist no comparable properties on the market.

In the "Cost Approach," the property to be appraised is treated as a physical entity, separable for valuation purposes into site and improvements.

Although the three-approach system has become widely used, the Sales Approach is clearly the central, if not the only relevant approach in estimating the value of some types of properties. The rationale of the Sales Approach is that a purchaser will usually not pay more for a property than he would be required to pay for a comparable alternative property (principle of substitution). Furthermore, a seller will not take less than he can obtain elsewhere in the market. The method of the Sales Approach is an empirical investigation in which the prediction of the most probable selling price is based on actual qualified market sales of comparable properties.

A qualified sale is one which reflects the true market value of the property sold. Various definitions have been offered for the term "market value," but all are predicated, as a rule, upon the following basic assumptions:

1. That the amount estimated is the highest price in terms of money for which the property is deemed most likely to sell in a competitive market.
2. That a reasonable time is allowed for exposure in the open market.
3. That payment is to be made in cash or on terms reasonably equivalent to cash or on typical financing terms available at the time of appraisal.
4. That both buyer and seller are typically motivated and that the price is not affected by undue stimulus.
5. That both parties act prudently and knowledgeably and have due knowledge of the various uses to which the property may be put.

The following is a recent definition of "market value" approved by the American Institute of Real Estate Appraisers and the Society of Real Estate Appraisers:

The highest price in terms of money which a property will bring in a competitive and open market under all conditions requisite to a fair sale, the buyer and seller, each acting prudently, knowledgeably and assuming the price is not affected by undue stimulus.

As a practical matter, a market value appraisal/assessment is the value the property would most probably or reasonably sell for as of a given date, if sufficient time had been allowed to find a buyer and if the transaction was typical of existing market conditions.

The above definitions were extracted from The Encyclopedia of Real Estate Appraising $3^{\text {rd }}$ Edition.

However, it must be noted that the lack of direct local comparable sales data does not mean a feature that adds or detracts from value should be ignored. As assessors, an opinion of value must still be developed and we cannot ignore positive or negative features. NH law requires that all factors affecting value be considered. The knowledge and years of experience of the job supervisor is critical, not only when sales data exists, but more so when lacking credible local sales data, common sense and consistency must prevail.

## MARKET MODIFIED COST APPROACH TO VALUE

This approach to valuing a large universe of properties, such as an entire municipality, is the most common approach used in mass appraisal, particularly for residential property types. It is a mixture of the cost and market approaches to value. It recognizes the principal facts or information of the property and uses a consistent cost formula to develop equitable values for all property in the Municipality. Then those cost values are compared to actual sales in the community. The results are used to modify the cost tables to enable the formula to more closely follow the actual real estate market data.

If either an individualized income approach or the mass income approach to value was employed for the valuation the record card will indicate "market income approach to value". All other records that lack an indication on the property record card of an income approach rely upon the market modified cost approach to value. When the mass income approach to value is used, all 3 approaches are still considered and reconciled by the supervisor to determine which approach is used. The income report in Section 9.D. provide both the income value used and the cost approach value developed. When sufficient market data exists, the mass income model will generally be employed.

## AVITAR's

## CAMA: Computer Assisted Mass Appraisal

## Mass Appraisal

As defined by the International Association of Assessing Officers (IAAO), mass appraisal is,"the process of valuing a group of properties as of a given date, using standard methods, employing common data, and allowing for statistical testing." Mass appraisal utilizes many of the same concepts as single appraisal property appraising, such as supply and demand, highest and best use, and the principles of substitution and anticipation. In addition, in light of the necessity of estimate values for multiple properties, mass appraisal also emphasizes data management, statistical valuation models, and statistical quality control.

The Avitar CAMA (Computer Assisted Mass Appraisal) system being used is defined as a Market Modified Cost Approach to Value. What this means is that the cost approach method of estimating value is recognized as the most appropriate method to value multiple parcels. Using local costs from builders and nationally recognized cost manuals like the Marshall \& Swift Cost Guide or starting with the existing tables found in the CAMA model base costs for the improvements and material types are created. Local sales are used to develop land values. Then using all the local market sales data, the cost tables are modified to reflect the local market trends. This process is called model calibration. While cost manuals, local contractors and sales data are used to develop preliminary costs for the CAMA's cost tables, it is during the calibration process where all the qualified sales data is used and tested considering several parameters, such as location, size, quality, use and story height. Through multiple reiterations of the statistics, the Job Supervisor fine tunes the model to accurately produce assessments that reasonably match or closely approximate the sales data.

This process is not perfect, as market sales data is subject to the perceptions and emotions of buyers and sellers at any given point it time. While you and I may want to buy a particular house, we will both most likely be willing to pay different amounts and the seller may or may not accept either offer. If the seller accepts a lower value before the higher offer is made, that sale then represents an indication of market value. Was it low because the higher offer wasn't made in time? For example, in a 2002 transaction, a property was offered and well advertised through a real estate agent. An offer was made and rejected. A day later, prior to a counter offer from the first offer, a new offer came in at the asking price and was accepted. Was that the market price? Well consider this:

Prior to the closing of the property, 30 days later, the buyer was offered $\$ 20,000$ to simply sign over his purchase and sales agreement to a third party. An additional $10 \%$ profit! He refused and lives in the property today, thinking he bought low.

Knowing all this, what is your opinion of the real market value?
The point here is that sales generally indicate value. While they in fact did occur, it is only one indicator of value and not every sale necessarily always reflects the true market value. In the real world, buying and selling of property is almost always subject to some sort of pressure or duress. The seller is selling for a reason, emotional or economic and the buyer is moving to the area for similar reasons, such as being close to family or a new job. In either case, in our experience there is always some form of pressure and it is this mild form of pressure that can cause similar properties in the same neighborhood on the same day to sell for different prices. Simply stated the market is imperfect.

A market modified cost approach to value tends to level out these differences and as such, some values will be below their selling price, while others will be right on or somewhat above, but all should be a reasonable opinion of the most probable market value as of the date of the revaluation.

## THE SALES DATA

At the beginning of the process, copies of all qualified arms length sales which occurred in town over the past two years are compiled. These sales are then sorted into two categories: Vacant and Improved.

The vacant land sales are then analyzed to help us identify neighborhoods, excess land values, lot values, waterfront or view influence and other values/factors necessary to properly, fairly and accurately assess land.

In the case where land sales are few or non-existing, the land residual method is used. While somewhat more technical, it is an equally accurate method whereby all relatively newly built home sales are reviewed, the building values are estimated by the use of cost manuals and local contractors, when available. The building value is then deducted from the sale price, leaving the residual value of the developed land.

We then develop cost tables for improvements to the land. Once all the physical data for each property is collected and the sales data verified, we then compute new total values for each property and test against actual sales data, hence, the Market Modified Cost Approach to value CAMA system.

Please note that not every technique described herein is used in every project. The most appropriate methods are used for each project based on the data available.

## HIGHEST \& BEST USE

For this revaluation/update, unless otherwise noted on the assessment record card, the highest \& best use of each property is assumed to be its current use.

Individual property highest and best use analysis is not appropriate for mass appraisal.
"Highest \& best use," has been defined as: that reasonable, legal and probable use that will support the highest present value.... as of the effective date of the appraisal.

It has been further defined as that use, from among reasonably probable and legal alternative uses, found to be physically possible, appropriately supported, financially feasible and which result in the highest land value. In those cases where the existing use is not the highest $\&$ best use, it shall be noted on the individual assessment record card.

There are several instances where property is not assessed at its full market value/highest \& best use and most of these fall under the jurisdictional exceptions from USPAP compliance.

The following statutory provisions allow for assessments other than at market value/highest and best use:

79-A:5 Open space/current use land
79-B:3 Conservation Restrictions
79-C:7 Discretionary Easements
75:11 Residences on commercial or industrially zoned land
72:B Earth \& excavations
79:D Discretionary Preservation Easements
79:E Community Revitilization Tax Relief Incentive
79-F Land under qualifying farm structures
79-G Land \& buildings that qualify as historic buildings
79-H Qualified chartered public schools
75:1-a Low Income Housing Tax Credit properties
79:74 Renewable generation facility properties subject to voluntary payment in lieu of taxes
Please refer to the specific RSA for more detailed information. There are also other instances such as transitional use or when properties are not $100 \%$ complete where the assessment may be something other than market value or assessed at its highest \& best use. These situations are normally noted on the specific assessment record card.

## B. Zoning

Local zoning, if enacted, is a very important part of the valuation process as it defines what can or can not be done with land in defined areas of the municipality. It further sets the standards for the required lot size and road frontage needed for each zone.

Local zoning as provided by the municipality as in effect for the assessment date of April $1^{\text {st }}$, the year of this valuation process is described below.

Proposed changes, if known, will also be discussed and given any due consideration.

## RV Village Proper District

## 133-21 Purpose

The RV Village Proper District provides a residential area in the built-up center of town, typical of many New England villages, that is close to business and community services. With added safeguards, certain other uses are permitted by special exception that can complement the Village Commerce District and serve the residents as well.

## 133-22 Land uses

A. Permitted uses and uses allowed by special exception shall be as follows:

```
RV-Permitted
-Home rental of up to 2 apartments
-Single-family dwellings
-Two-family dwellings
-Home business
-Agricultural
-Open space residential development
-House of Worship
-Schools
-Use accessory to Permitted Use
-Housing for Older Persons
-Roof mounted solar systems
-Ground mounted solar systems
-Conditional Use Permit (CUP)
```

[Amended 3/8/2005, 3/10/2009, 3/9/2010, 3/8/2016,3/13/18, 3/10/20]
B. Only one home business shall be permitted per lot at any one time; provided, further, that off-street parking is provided on the premises as required in 133-22G1.
C. Multi-unit dwellings of three or more, up to 40 units, shall be allowed by special exception only, provided that the ratio of area of unimproved land to the total combined area ofliving area, including all habitable floor area, driveways and roadway stated in Article X, is maintained. Multiunit dwellings greater than 40 units are not permitted. [Amended 9-131988; 3-12-1997]
D. No building/structure shall be constructed more than three stories above grade level.
E. No building/structure shall be constructed within 30 feet of a public right-of-way, except that a building may be constructed in line with existing adjacent buildings that are within the same lot.
F. No building/structure shall be constructed within 15 feet of side or back lot boundaries.
G. Parking.

1. One parking space for each 500 square feet of floor space used for home business or home business/retail.
2. No parking space or access driveway shall be located within 10 feet of any side or back lot boundaries, and no parking space shall be located within 10 feet of a public right-ofway. Driveways may cross side or back lot boundaries and/or lie within 10 feet of a side or back boundary line with Planning Board Approval. ${ }^{2}$
[^0]
## RN Residential Neighborhood District

## 133-23 Purpose

The RN Residential Neighborhood District provides a mixture of single- and two-family homes in neighborhoods removed from the center village. With additional safeguards, certain other uses are permitted by special exception that can complement these homes.

## 133-24 Land uses

A. Permitted uses and uses allowed by special exception shall be as follows:

RN-Permitted
-Home rental of up to 1 apartment ${ }^{3}$
-Single-family dwellings
-Two-family dwellings
-Home business
-Agricultural
-Manufactured Housing
-Open Space Residential Development
-Use accessory to Permitted Use
-Housing for Older Persons
-Roof mounted solar systems
-Ground mounted solar systems
-Conditional Use Permit (CUP)

RN-Allowed by Special Exception
-Home rental of 2 or more apartments
-Home Business/Retail
-Multi-unit dwelling
-Use accessory to Special Exception
-House of Worship
-Schools
[Revised 3/8/2005, 3/20/2009, 3/9/2010, 3/13/18, 3/10/20]
B. Only one home business shall be permitted per lot at any one time; provided, further, that adequate off-street parking is provided on the premises, as $133-24 \mathrm{H}^{3}$.
C. Two home businesses shall be allowed per lot at any one time by special exception only.
D. Multi-unit dwellings of three or more, up to 40 units, shall be allowed by special exception only, provided that the ratio of area of unimproved land to the total combined area ofliving area, including all habitable floor area, driveways and roadway stated in Article X , is maintained. Multi-unit dwellings greater than 40 units are not permitted. [Amended 9-131988; 3-12-1997].
E. No building/structure shall be constructed more than three stories above grade level.
F. No building/structure shall be constructed within 30 feet of a public right-of-way, except that a building may be constructed in line with existing adjacent buildings within the samelot.
G. No building/structure shall be constructed within 15 feet of side or back lot boundaries.
H. One parking space for each 500 square feet of floor space used for home business or home business/retail. No parking space or access driveway shall be located within 10 feet of any side or back lot boundaries, and no parking space shall be located within 10 feet of a public
right-of-way. Driveways may cross side or back lot boundaries and/or lie within 10 feet of a side or back boundary line with Planning Board Approval. Driveways may cross side or back lot boundaries and/or lie within 10 feet of a side or back boundary line with Planning Board Approval.

## ARTICLE VII

## 133-25 Purpose

The RR Rural Residential District provides for a mixture of agriculture and low-density rural living outside of the built-up districts of the community where public water and sewer services are not generally available. The low-density open areas complement and encourage agricultural uses that are characteristic of the town. With additional safeguards, certain uses appropriate to a rural setting are allowed by special exception.

## 133-26 Land uses

A. Permitted uses and uses allowed by special exception shall be as follows:

| RR-Permitted |
| :--- |
| -Home rental of up to 1 apartment ${ }^{4}$ |
| -Single-family dwellings |
| -Two-family dwellings |
| -Home business |
| -Agricultural |
| -Open Space Residential Development |
| -Use accessory to Permitted Use |
| -Manufactured Housing |
| -Housing for Older Persons |
| -Roof mounted solar systems |
| -Ground mounted solar systems |
| -Conditional Use Permit (CUP) |

```
RR-Allowed by Special Exception
-Home rental of 2 or more apartments
-Home Business/Retail
-Manufactured Housing Park
-Use accessory to Special Exception
-Excavation on land accessible to a state
highway by traveling a distance no
greater than 1,000 feet on secondary
roads
-Bed & Breakfast Homes
-House of Worship
```

Amended 3/14/1989, 3/8/2005, 3/20/2009, 3/9/2010, 3/13/2018, 3/10/2020
B. No more than two home businesses shall be permitted per lot at any one time; provided, further, that adequate off-street parking is provided on the premises.
C. No building/structure shall be constructed more than three stories above grade level.
D. No building/structure shall be constructed within 30 feet of a public right-of-way, except that a building may be constructed in line with existing adjacent buildings within the samelot.
E. No buildings/structures shall be constructed within 15 feet of side or back lot boundaries. No parking space or access driveway shall be located within 10 feet of any side or back lot boundaries, and no parking space shall be located within 10 feet of a public right-of-way. Driveways may cross side or back lot boundaries and/or lie within 10 feet of a side or back boundary line with Planning Board Approval.

[^1]
## ARTICLE VIII Commercial District Regulations

## 133-27 Regulations for commercial districts

A. All uses permitted in the particular Commercial District are specified in 133-29through 133-32 of this Article. However, should any change of use occur within 1,000 feet of a town owned well used by the Cogswell Spring Waterworks then the proposed use shall obtain a Conditional Use Permit (CUP) from the Planning Board. A CUP may be issued provided the following provisions are met ${ }^{5}$ :

1. The Town's water resources are protected consistent with NHRSA 485-C theNew Hampshire Groundwater Protection Act.
2. The proposed use engages in Best Management Practices of PotentialContamination Sources to ensure proper handling of Regulated Substances as defined by NHDES.
3. The Planning Board obtains comment from the Cogswell Spring Waterworks Water Commissioners.
4. A Site Plan application and plan is submitted to the Planning Board.
B. The uses of land permitted in the following commercial areas, as designated on the land use map that are stated in 133-29 through 133-32 of this article.

## 133-28 Regulations for all commercial districts

A. No building/structures shall be constructed more than three stories above grade level.
B. No building/structures shall be constructed within 30 feet of a public right-of-way, except that a building may be constructed in line with existing adjacent buildings within the samelot.
C. No buildings/structures shall be constructed within 15 feet of side or back lot boundaries.
D. One parking space for each 500 square feet of floor space of commercial, home business or home business/retail. No parking space or access driveway shall be located within 10 feet of any side or back lot boundaries, and no parking space shall be located within 10 feet of a public right-of-way. Driveways may cross side or back lot boundaries and/or lie within 10 feet of a side or back boundary line with Planning Board Approval.
E. Multi-unit dwellings of three or more, up to 40 units, shall be permitted in the CR, CR-1, CV and CM Commercial Districts by special exception only, provided that the ratio of area of unimproved land to the total combined area of living area, including all habitable floor area, driveways and roadway stated in Article X, is maintained. Multi-unit dwellings greater than 40 units are not permitted in any commercial district. No multi-unit dwellings are permitted in the CH District. [Amended 3-12-1997;3-13-2007]
F. Drive-through facilities may be permitted as accessory uses but only by special exception.In addition to the requirements of 133-62, no drive-through facility shall be permitted within 100 feet of a residential lot. [Added 3-12-1997]

[^2]G. Commercial retail buildings, defined as any building for commercial retail use, with a building footprint greater than 35,000 square feet shall be prohibited from all zoning districts except for the CH Heavy Commercial District. [Amended 3-10-2015]

## 133-29 Commercial uses in CH Heavy Commercial District

The CH Heavy Commercial District provides a business and manufacturing area outside of the village with good highway access for non-retail types of commerce operations. It is located so that it will not be a detriment to the residential areas and will not cause undue traffic through the village proper.

```
CH-Permitted
-Commercial/Manufacturing
-Commercial/Recreational
-Commercial/Retail
-Commercial/Services
-Commercial/Professional
-Junkyard
-Commercial/Services Technical
-Agriculture
-Commercial/Light Industry
-Automotive Service Station
-Home business
-Home Business/Retail
-Excavation
-Use accessory to Permitted Use
-House of Worship
-Schools
-Business Transient Housing
-Existing Manufactured Housing Parks
-Roof mounted solar systems
-Ground mounted solar systems
-Conditional Use Permit (CUP)
```

[Amended 3/14/1989, 3/15/1995, 3/10/2009, 3/9/2010, 3/13/2012, 3/10/2020]

## 133-30

## Commercial uses in CM Medium Commercial District

The CM Medium Commercial District provides a business area outside of the village with good highway access for light manufacturing types of commerce operations. It is located so that it will not be a detriment to the residential and manufacturing areas and be able to provide services to the surrounding community. ${ }^{6}$

```
CM - Permitted
-Commercial/Light Industrial
-Commercial/Recreational
-Commercial/Retail
-Commercial/Services
-Commercial/Professional
-Agriculture
-Commercial/Services/Technical
-Automotive Service Station
-Single-Family dwelling
-Two-Family dwelling
-Home Business
-Home rental of up to 2 apartments}
-Manufactured Housing Excavation
-Use accessory to permitted use
-House of Worship
-Schools
-Housing for Older Persons
-Roof mounted solar systems
-Ground mounted solar systems
-Conditional Use Permit (CUP)
```

CM-Permitted<br>-Home rental of 3 or more apartments<br>-Manufactured Housing Park<br>-Multi-Unit Dwelling<br>-Home Business/Retail<br>-Use Accessory to Special Exception<br>-Bed \& Breakfast Homes

[Amended 3/14/1989, 3/8/2005, 3/10/2009, 3/9/2010, 3/13/18, 3/12/19, 3/10/20]

## 133-31 Commercial uses in CR Commercial Recreational District

CR Commercial Recreational District provides for commercial sales and services that complement the recreational nature of the area, such as lodgings, restaurants and retail sales and services related to recreational uses. ${ }^{7}$

| CR-Permitted |
| :--- |
| -Home Business |
| -Commercial/Recreational |
| -Commercial/Retail |
| -Commercial/Services |
| -Commercial/Professional |
| -Agriculture |
| -Single-Family dwelling |
| -Two-Family dwelling |
| -Home rental of up to 2 apartments 7 |
| -Commercial/Light Industry |
| -Commercial/Services/Technical |
| -Manufactured Housing Excavation |
| -Use accessory to permitted use |
| -House of Worship |
| -Schools |
| -Housing for Older Persons |
| -Roof mounted solar systems |
| -Ground mounted solar systems |
| -Conditional Use Permit (CUP) |

## CR-Permitted

-Home rental of 3 or more apartments -Use Accessory to Special Exception -Multi-Unit Dwelling -Home Business/Retail -Bed \& Breakfast Homes
[Amended 3/14/1989, 3/8/2005, 3/20/2009, 3/9/2010, 3/10/20, 3/9/21]
${ }^{6}$ A detached apartment (one) may be constructed provided the structure does not exceed 1,000 square feet of living area and minimum lot area requirements are met.
${ }^{7}$ A detached apartment (one) may be constructed provided the structure does not exceed 1,000 square feet of living area and minimum lot area requirements are met.

The CR-1 District will have the same description and allowances as the CR zone with the following additions [Added 3-13-2007, amended 3/13/18]

```
CR1 - Permitted
-Open Space Residential Development
-House of Worship
-Schools
-Housing for Older Persons
```

CR1 - Allowed by Special Exception
-Excavation

## 133-32 Commercial uses in CV Village Commerce District

The CV Village Commerce District provides business sales and services to the center area of town that are typical to many New England villages. These businesses serve the village district as well as the community at large.

CV-Permitted
-Home Business
-Commercial/Recreational
-Commercial/Retail
-Commercial/Services
-Commercial/Professional
-Agriculture
-Single-family dwelling
-Two-family dwelling
-Home rental of up to 2 apartments
-Home Business/Retail
-Use accessory to Permitted Use
-House of Worship
-Schools
-Housing for older persons
-Roof mounted solar systems
-Ground mounted solar systems
-Conditional Use Permit (CUP)

CV-Allowed by Special Exception -Home rental of 3 or more apartments
-Use accessory to Special Exception
-Multi-Unit Dwelling
-Commercial/Services/Technical -Bed \& Breakfast Homes
[Amended 3/8/2005, 3/10/2009, 3/9/2010, 3/8/2016]

## 133-33 EOD Educational Overlay District. [Amended 3-12-2013]

A. The EOD Educational Overlay District provides a zone in which educational organizations may be allowed to build or expand facilities. The EOD District shall overlay other Zoning Districts as noted on the Zoning Map. In addition to those uses allowed for in the EOD District, all principal and accessory uses permitted by right or Special Exception within the underlying Districts shall also be permitted.

```
ED-Permitted
-Home Business
-Classrooms
-Dining Halls
-Offices
-Libraries
-Health Care Facilities
-Single-family dwelling
-Maintenance and Storage Buildings
-Agriculture
-Use accessory to Permitted Use
-House of Worship
-Schools
```

```
ED - Allowed by Special Exception
-Auditoriums
-Assembly Halls
-Dormitories
-Theaters
-Sport Arenas and Buildings
-Use accessory to Special Exception
-Bed & Breakfast Homes
-Fraternity House
-Sorority House
```

[Amended 3/8/2005, 3/10/2009]
B. The minimum lot area and frontage requirements shall be those of the underlying base zoning district as required in Article X , lot size requirements. (Amended3-12-2013)
C. Parking regulations are as follows:

Classrooms and dining halls:
Offices and libraries:

Health care facilities and sport arena and buildings:

Auditoriums, theaters, houses of worship, assembly halls:
Fraternities, sororities, and dormitories
Maintenance and storage buildings
Single-Family Dwellings

1 parking space for every 5 seats
1 parking space for every 300 square feet of gross floor area
1 parking space for every 300
square feet of gross floor area
1 parking space for every 4
seats of gross assembly area
1 parking space for every bedroom in the structure
1 parking space for every 500
square feet of gross floor area
2 parking spaces for each dwelling and 1 parking space for each 500 sq. ft. of floor space used for a home business
[Revised 3/10/2009]
D. The parking regulations above may be modified at the discretion of the Planning Board if the applicant establishes that there is adequate parking for the proposed structure and/or use on applicant-owned land.
E. No parking space or access driveways shall be located within 10 feet of any side or backlot boundaries, and no parking spaces shall be located within 10 feet of a public right-of-way. Driveways may cross side or back lot boundaries and/or lie within 10 feet of a side or back boundary line with Planning Board Approval.
F. No building shall be constructed more than three stories above grade.
G. No building shall be constructed within 30 feet of a public right-of-way, except that a building may be constructed in line with existing adjacent buildings that are within the same lot.
H. No building shall be constructed within 15 feet of side or back lot boundaries.

## ARTICLE IX FD Federal Land District

## 133-34 Location

The FD Federal Land District begins east of the Route 114 bridge across the Contoocook River and covers an extensive area of lowland in the eastern and southeastern part of the town.

## 133-35 Purpose

This land is owned by the United States Army Corps of Engineers (USACE) for storage of upstream floodwaters in connection with the operation of the Hopkinton flood control dam. When the water level must be raised in the Elm Brook reservoir and at the dam to prevent downstream flooding, high water levels in the FD areas often require the closing of town roads which traverse this land.

## 133-36 Permitted uses

A. Certain agricultural uses in parts of these areas are allowed by the United States ArmyCorp of Engineers by lease agreements with individual farmers. The remainder is available for conservation and recreation purposes as permitted by the owner.
B. All uses and proposed structures must be specifically authorized by the USACE, andfurther must conform to all requirements of the RR Rural Residential Districts in this chapter.

## 133-37 Areas of special flood hazard

Specific construction limitations and use requirements affect certain lands in the Contoocook River Valley which have been designated "areas of special flood hazard" and which are identified on the Flood Insurance Rate Map (FIRM) issued by the Federal Insurance Administration, together with an engineering report dated 1977. Both are available in the Town Hall. The lands most affected lie near the river between Route 114 and the Hillsboro town line.

## ARTICLE X Lot Size Regulations

## 133-38 Lot size and shape

Lot size, width, depth, shape and orientation shall be appropriate for the location of the proposed use.

## 133-39 Minimum lot sizes

A. Minimum lot sizes shall be determined by the minimum lot size required by theindividual zoning districts.
B. Land on Class VI streets, and land on primitive public ways not maintained by thetown, shall not be subdivided.
C. Land fronting on or accessed off of Class V road with a gravel surface may be subdivided with a minimum lot area of 10 acres. Under this provision, partially paved roads shall be considered gravel if they are not continuously connected to the existing paved roadnetwork leading from the town center.
D. Waterfront lots in all zones shall have a minimum shore frontage of 125 feet and a minimum area of two acres, or as required by the New Hampshire Water Supply and Pollution Control Commission, or required by the individual zoning district, or by state law, whichever is greater. Waterfront lots shall have legal access to at least a Class B gravel road. Such lots shall have no construction of dwellings, major buildings or septic systems within 75 feet of the shoreline. Lots bordering on ponds whose surface is at least 10 acres and lots bordering on the Contoocook River shall also be so regulated.
E. Each lot, including those dedicated to open space or to other common use, shall have frontage on a public right-of-way. Frontage access for each area of open space orcommon land shall be at least 25 feet wide.
F. Parking space required for any residences for students, for fraternal housing or for any institutional personnel may be provided off the premises of the building served.
G. All driveways are to be located at least 75 feet from a street line intersection for all uses except for one- and two-family dwellings.

## 133-40 Lot size table [Amended 3-13-2007, 3-8-2016]

The lot size requirements described in 133-40 are specified as follows:

> Minimum Lot Size Area and Frontage ${ }^{*}$ For Single-Family and Two-Family Dwellings

| Zoning District | Town Water and <br> Sewer | No Town Water and <br> Sewer | Minimum <br> Frontage |
| :---: | :---: | :---: | :---: |
| RV | 20,000 sq. ft. | 1 acres $^{8}$ | 100 feet ${ }^{9}$ |
| CV | 20,000 sq. ft. | 1 acres7 | 100 feet |
| CM | 2 acres | 2 acres | 125 feet |
| CR | 2 acres | 2 acres | 125 feet |
| CR-1 | 5 acres | 5 acres | 125 feet |
| CH | 2 acres | 2 acres | 125 feet |
| RN (a) | 2 acres | 2 acres | 200 feet |
| RR $(a)$ | 5 acres | 5 acres | 250 feet |

(a)

| Zone | Road Type | Minimum Lot Size | Minimum Frontage |
| :---: | :---: | :---: | :---: |
| RN | Paved | 10 Acres | 50 Feet |
| RN | Gravel | 15 Acres | 50 Feet |
| RR | Paved | 10 Acres | 50 Feet |
| RR | Gravel | 15 Acres | 50 Feet |

*All lots on gravel roads must meet the acreage requirement of 133-39C.
Minimum Lot Size Area and Frontage
For Multifamily Dwellings (3 or more Units)

| Zoning <br> District | Town Water and <br> Sewer-plus* | No Town Water <br> and Sewer-plus* | Minimum <br> Frontage |
| :---: | :---: | :---: | :---: |
| RV | 20,000 sq. ft. $+10,000$ | 2 acres +1 acre | 100 feet |
| CV | 20,000 sq. ft. $+10,000$ | 2 acres +1 acre | 100 feet |
| CM | 2 acres +1 acre | 2 acres +1 acre | 125 feet |
| CR | 2 acres +1 acre | 2 acres +1 acre | 125 feet |
| CR-1 | 5 acres + 1 acre | 5 acres +1 acre | 125 feet |
| RN | 2 acres +1 acre | 2 acres + 1 acre | 125 feet |
| * The additional amount in this column is required for each additional unit over two |  |  |  |
| in a multi-unit dwelling. Example shown for a four-unit dwelling in the RV and |  |  |  |
| CV Districts: 20,000 square feet minimum for 2 units $+10,000$ square feet for $3^{\text {rd }}$ |  |  |  |
| unit $+10,000$ square feet for $4^{\text {th }}$ unit $=40,000$ square feet minimum lot size |  |  |  |
| required. |  |  |  |

[^3]Henniker Parcel Count

|  | \# of Parcels | Value |
| :---: | :---: | :---: |
| RESIDENTIAL LAND ONLY (not including current use): | 270 | \$ 9,977,200 |
| RESIDENTIAL LAND ONLY WITH CURRENT USE: | 243 | \$ 4,210,800 |
| RESIDENTIAL LAND \& BUILDING (not including current use): <br> Median: \$ 369,500 | 1053 | \$ 410,744,500 |
| RESIDENTIAL LAND \& BUILDING WITH CURRENT USE: | 230 | \$ 118,136,506 |
| MANUFACTURED HOUSING ON OWN LAND: | 37 | \$ 8,572,581 |
| MANUFACTURED HOUSING ON LAND OF ANOTHER: | 163 | \$ 3,071,300 |
| RESIDENTIAL CONDOMINIUMS: | Included in | ildings |
| DUPLEX \& MULTI-FAMILY: | 92 | \$ 40,977,384 |
| COMMERCIAL/INDUST. LAND ONLY (not including current use): | 68 | \$ 12,418,000 |
| COMMERCIAL/INDUST. LAND \& BUILDING (not including current use): | 142 | \$ 133,951,500 |
| COMMERCIAL/INDUST. WITH CURRENT USE: | 11 | \$ 13,261,291 |
| UTILITY: | 1 | \$ 12,938,500 |
| TOTAL TAXABLE: | 2310 | \$ 768,259,562 |
| TOTAL EXEMPT/NONTAXABLE: | 79 | \$ 29,482,000 |
| TOTAL NUMBER OF PARCELS: | 2389 |  |
| (TOTAL NUMBER OF CARDS): | 2572 |  |
| PROPERTIES WITH VIEWS (included above): | 191 |  |
| PROPERTIES WITH WATER FRONTAGE (included above): | 268 |  |
| DRA CERTIFICATION YEAR: | 2022 |  |

## D. Time Trending

This is the process by which sales data is equalized to account for time. The "market" is dynamic and ever changing. It is either stable, appreciating or depreciating over time. It is this effect of time that must be analyzed to enable the reliable use of sales 1 or 2 years prior to, or even after the assessment date.

The analysis of property which has sold twice in a relatively short period of time with no changes/improvements between the two sale dates is ideal for this calculation.

Additionally, a review of surrounding municipal trends via New Hampshire DRA's annual ratio study reports for 3 consecutive years, as well as local Realtor information can be used to reconcile an opinion of the current market trend or lack thereof. It should also be noted that, in a depreciating market, a negative trend factor may be discovered and used, which would adjust sale prices for the passage of time.

The following is a review of the Department of Revenues sales ratio studies for 2020 and 2021 and an analysis of paired sales or a property that sold twice. Typically, there would be our summary analysis of the sales used broken down by year, however, due to a software conversion from Vision to Avitar, it was determined to not be reliable results.

## DRA Equalization Ratio Study

| $\underline{\text { Year }}$ |  |
| :--- | :--- |
| 2020 | $92.1 \%$ |
| 2021 | $75.4 \%$ |

To determine the trend factor for 2021 using the DRA figures, we took the difference between the 2020 and 2021 ratios (16.7), divided that number by the 2020 ratio of $92.1 \%$ which resulted in a positive trend factor of $18.13 \%$ or $1.51 \%$ per month.

We also analyzed 2022 qualified sales through $4 / 1 / 2022$; however, as this analysis reflected only a portion of 2022 , the ratio for the entire year doesn't exist.

The average of this analysis suggests a positive $1.51 \%$ per month trend.
In addition, we completed a paired sales study which represents a trend from 2020 through 2021. Sales with known substantial changes between sales were not used.

| Sale \# Map/Lot | Sale \#1 <br> Date/Price | Sale \#2 <br> Date/Price | Percent <br> Change | Mos. <br> Between <br> Sales | \% Per <br> Month |  |
| :--- | :--- | :--- | :--- | :--- | :--- | :--- |
| 1. | 8-581-X2 | $04 / 21 \$ 93,000$ | $06 / 22$ | $\$ 130,000+39.8 \%$ | 14 | +2.84 |
| 2. | 5C-359-J | $12 / 20 \$ 40,000$ | $06 / 22$ | $\$ 79,000+97.5 \%$ | 18 | +5.42 |

The average of these two paired sales suggests a positive $4.13 \%$ per month trend.

Summary
The conclusions reached by each analysis suggest a market change of positive $1.51 \%$ to a positive $4.13 \%$ per month. Due to the software change and our summary analysis not being reliable, we put more reliance on surrounding towns; as such, we reconciled a $1.25 \%$ trend per month, which seemed reasonable.

## E. Neighborhood Classification

## Market Value Influences

The most often repeated quote about real estate relates the three most important factors, "location, location, and location." While humourous, it underlines a significant truth about the nature of property value: it is often factors outside of the property boundaries that establish value.

Most real estate consumers understand the importance of location. A house that is located steps from the ocean likely has more value than a similar one miles away from the waters edge. A retail building close to schools or commuting routes likely has more value than one located far away from these amenities. The stately home located in an area of other similar property likely has more value than a similar one located next to the municipal landfill.

At its very heart, the property tax is a tax on value. Revaluations use mass appraisal that must recognize all factors that influence the value of property, both in a negative and positive direction. Each of these factors may be different in different locations. For this reason, the mass appraisal is indexed to local conditions and uses locally obtained and adjusted information to determine values.

The nature of value influences can affect an entire municipality or region. Entire municipalities may be "close to skiing." Whole counties may be "fantastic commuting locations." Significant areas of our state are quiet country locations. For these reasons, a revaluation may not identify each and every separate factor that influences the value of property. Many of these common elements are assumed to exist for all similar properties in a municipality.

There are value influences that affect entire neighborhoods. These may be as obvious as a location on or near a body of water, ski area, or golf course. They also may be as subtle as a location near a certain park or school, or in a particularly desirable area of the municipality. Whether subtle or obvious, the mass appraisal must account for all of these value influences.

There are also value influences that affect individual properties. These can include such things as water frontage, water access, panoramic views, highway views, proximity to industrial or commercial uses, and heavy traffic counts. These property specific influences may be difficult to isolate, but are critical in the development of accurate values.

The mass appraisal must recognize all value influences: regional; local; neighborhood; and, property. By understanding these factors, accurate market value estimates can be made. Ignoring any of these factors could lead to inaccurate values, and establish a disproportionate system of taxation. Fairness requires that all factors be considered in valuation.

In every community, certain sections, developments and/or locations affect value both positively and negatively in the market. This affect is gaged by the development of neighborhoods. Each neighborhood reflects a $10 \%$ value difference positive or negative from the average or most common neighborhood in the community. The most common neighborhood of the community is classified as "E" and each alphabet letter before and after "E" reflects a $10 \%$ change in the base or average value. This is market driven, but can generally be equated to the desirability of the road, topography, vegetation and housing quality and maintenance. Attempting to measure this location difference in increments of less than $10 \%$ is unrealistic. Once all the neighborhoods are defined, vacant land sales and improved sales are used to test their existence. Views may not only affect individual properties, they may also impact the entire neighborhood desirability.

As a rule, neighborhoods are first defined by the assessing supervisor based on his/her knowledge and experience considering the above stated factors and then tested and modified by local sales data, as follows:

First, all the roads in town are driven and the neighborhoods are graded in relation to each other based upon topography, building quality and maintenance, utilities, overall land design and appeal. Using sales data to test our decisions, we also check with local Realtors to confirm our grading of the most desirable and least desirable neighborhoods. Then, we review all the vacant land sales to find the ones that reflect, (as closely as possible) the zoned minimum lot size. In other words, if the zoning in town requires 1acre and 200 feet of road frontage, we are looking for sales of similar size lots to develop the base undeveloped site value for that zone.

After identifying the base site values for each zone, we then develop a value for excess road frontage and excess acreage above the zone minimum. For example, a 10 acre lot in a 1 acre zone has 9 acres of excess land. The influence that excess road frontage has on value is considered based on market data. Historically, that influence is only measurable when both road frontage and excess land exist to meet zoning for possible further subdivision.

Neighborhoods are classified by alphabetical letters, as follows:

| NC |  |  |  |  |  |
| :--- | :--- | :--- | :--- | :--- | :--- |
| A | $-40 \%$ | F | $+10 \%$ | J | $+50 \%$ |
| B | $-30 \%$ | G | $+20 \%$ | K | $+60 \%$ |
| C | $-20 \%$ | H | $+30 \%$ | L | $+70 \%$ |
| D | $-10 \%$ | I | $+40 \%$ | M | $+80 \%$ |

$\mathrm{E}=$ Average or most common
Q, R, S, T neighborhood designations are reserved for special/unique situations and may or may not follow the $10 \%$ steps. See Section 9, Valuation Cost Tables \& Adjustments. The " X " designation however, is reserved for rear land, excess acreage designation. When " X " is found on land line 1 , it means that the particular lot has no road frontage or known access and is in practical terms landlocked.

Neighborhoods generally designate differences in location across the town based on type of road (dirt, paved, wide, narrow, etc.), condition of land (flat, rolling, steep, wet, etc.) and quality of buildings (high quality, low quality, all similar or mixture, etc.), as well as features like side walks, underground utilities and landscaping of the entire area.

Generally, the value difference from neighborhood to neighborhood is $10 \%$ of the average. Each neighborhood is labeled alphabetically with "E" being the average and letters below "E" ( $\mathrm{D}, \mathrm{C}, \mathrm{B}, \mathrm{A}$ ) being less than average and letters after " E " $(\mathrm{F}-\mathrm{T})$ being above average.

An "A" neighborhood generally denotes an approved subdivision road not yet developed or maybe just timber cleared. It is typically paper streets.

A "B" neighborhood generally denotes a road cut and stumped and very rough, but passable by 4 x 4 vehicles.

A "C" neighborhood generally denotes a graded road, either narrow or of poor quality, but passable by most vehicles.

A "D" neighborhood generally denotes below average neighborhood, may or may not be town maintained with poorer quality land and/or lower quality homes and/or a mixture of quality and style homes. Oftentimes, they are more narrow than your average Class V road.

An "E" neighborhood generally denotes the average neighborhood in town, typically a Class V town maintained roads with most utilities above ground and sites that generally consist of average landscaping.

An "F" neighborhood generally denotes neighborhoods above average with similar quality buildings, roads and typically, utilities are underground and sites are more consistently landscaped. Above average neighborhoods are generally more desirable and the factors noted increase marketability. Always remember...location, location, location!

## F. Basic Mass Appraisal Process

While the supervisor is analyzing and developing neighborhoods and local values, building data collectors, approved by New Hampshire Department of Revenue Administration (NH DRA) are going parcel by parcel, door to door measuring all buildings and attempting to complete an interior inspection of each principal building to collect the needed physical data, age and condition of the building.

With the land values developed, we now review improved sales, sales that have been developed and improved with buildings or other features, such as well and septic. By deducting the base land value previously established, adjusted by the neighborhood and topography, as well as any other features, such as sheds and barns, a building residual value is estimated. After adjusting for grade and condition, we divide by the effective area of each building to arrive at an indicated square foot cost. This may then be compared to a cost manual, like Marshall \& Swift and/or local contractor information to determine if this established square foot cost is reasonable.

> The effective area of a building is computed by considering all areas of all floors and additions of the building and then adjusting each area by its relative cost. If living space is estimated to be \$98.00/SF, the basement area of the house is not worth $\$ 98.00 / S F$, but rather some predictable fraction. As such, each section of the building has an actual area and an effective area which is the actual area times a cost adjustment factor. Each assessment property record card shows the actual area, cost factor and effective area of each section/floor of the building. The cost factor adjustments are consistent through the town.

This is where, using all the previous cost data developed, we begin to extract the value of views and waterfront in the community. Both vary greatly due to personal likes and dislikes of the market, but both have general features that the market clearly values. For waterfront, private access to the water is the most valuable, but even that may be adjusted for size, topography, usefulness of the waterfront, as well as depth in some areas.

The challenge here is to develop a base value for the average or most common waterfront site and then grade each site in relation to the average based on available sales data. If lacking specific sales data, the search may be expanded to include other bodies of water in other towns. Views are a bit more difficult, as they vary widely as does the value that the market places on them. However, the process is much the same. Using sales, we extract a range of value the market places on different views by first accounting for the basic land value and improvements. What value remains is attributed to the view. Views are classified by type, subject matter, closeup versus distant and width of the view. The adjustments for the influence of view are then systematically applied to all other properties in town with views. Also, a view picture catalog is prepared to show the various views.

Once the cost tables are developed, they are used to calculate all values across the municipality. Then the job supervisor and assistant do a parcel by parcel field review to compare what is on each assessment card to what they see in the field and make adjustments to ensure quality and consistency.

## G. Assumptions, Theories \& Limiting Factors

## Assumptions

1. It is assumed that all land can be developed unless obvious wetlands or town documentation stating otherwise. As such, lots smaller than the zone minimum will be considered developable, assuming they are grandfathered.
2. Current use classification is provided by the town and assumed accurate.
3. The use of the property is assumed its highest and best use, unless stated differently on the property record card. Highest and best use analysis was not done for each property.
4. When interior inspections can not be timely made or are refused, the interior data will be estimated based on similar homes, as accurately as possible, assuming good quality finish. If measurements are refused, the building measurement and interior will be estimated from the road.
5. The land acreage and shape are taken from the Town's maps and assumed accurate and name and address data is provided by the town and assumed accurate.

## Theories

Local sales data must be the foundation for a good town wide revaluation and guide the Appraiser Supervisor in their conclusions and adjustments to value. However, lacking sales data does not mean a specific feature or property should go unnoticed or not considered and the supervisor must use common sense and their knowledge gained from education and years of experience when making adjustments, both derived directly from the market and those not, but developed over time and with interaction with buyers and sellers and real estate agents.

Cost, while not always directly related to the market, is a very good indicator of market value based on the understanding of the "principle of substitution". This principle states that a person will pay no more and a buyer will accept no less for a property than the cost of a suitable substitution. A suitable substitution can be defined as the cost to build new considering age depreciation and the cost of time. However, actual costs can exceed market value when personal likes come into play or the property is over built for the area. Nothing in assessing, particularly the assessment is straight line or a fact beyond doubt. Assessments are an opinion of the most probable value a property is worth at a stated point in time given normal market exposure, it is not a fact!

## Limiting Factors

The scope of services outlined in the contract spells out the services rendered, which in itself identifies limiting factors. In mass appraisal work, limiting factors or conditions generally include the number of sales available and the accuracy of the data used. Data accuracy is limited by the fact that interior inspections are not available to all properties and, in some cases when data is supplied by third parties.

# SECTION 4 

CAMA SYSTEM

## A. INTRODUCTION TO THE AVITAR CAMA SYSTEM

## A. INTRODUCTION TO THE AVITAR CAMA SYSTEM

## THE POINT SYSTEM - An Industry Standard

The point system for mass appraising is an industry standard developed many years ago and represents the best cost valuation system modified by the local market available and used (in some form or another) by most, if not all, Computer Assisted Mass Appraisal (CAMA) appraisal systems available on the market.

Avitar's CAMA system uses the point system. However, ever since 1986 we have made many very important refinements to increase accuracy, equity, reliability and consistency. We have also provided a menu driven system for ease of use.

Very simply, the system works by dividing up the building into components which consistently represent a certain predictable percent of the total value. These construction components are then assigned point values which represent its contribution to the total value and accounts for the cost and market appeal of the item.

## POINTS

Points are based on the associated cost to the total building in relation to other options for similar features. The exterior wall factors also include the structural frame. These point values are based on the percentage that the actual cost historically represents to the total cost and provides a consistent, predictable and equitable approach to mass appraisal building values.

Each building is first measured and sketched showing the actual footprint of the building and various story heights. Then the following attributes are listed:

|  <br> Cover <br> Exterior Wall | Example - Gable or Hip/Asphalt <br> Example - Clapboard/Vinyl (Up to Two Different Exteriors can be <br> listed, using the two most predominant) |
| :--- | :--- |
| Interior Wall | Example - Plaster/Wood (Up to Two Different Interiors can be listed, <br> using the two most predominant) |
| Floor Cover | Example - Pine/Softwood \& Carpet (Up to Two Different Floor <br> Covers can be listed, using the two most predominant) |
| \# of Bedrooms |  |
| \# of Bathrooms |  |
| \# of Bath Fixtures |  |
| Extra Kitchen |  |
| Central Air |  |
| Generator | If no point value associated in the cost tables, then fireplaces are still <br> Fireplaces |
| valued in the extra features. |  |
| Example - Oil/FA Ducted (This is an oil fired furnace with forced air |  |
| ducted system) |  |

Com. Wall Example - Commercial Wall Frame Construction Use for commercial buildings to account for various structures.

Size Adjustment Size adjustment is the factor that accounts for the economy of scale theory which means the more of anything you purchase at one time, the lower the unit cost. As such, a larger home will have a factor less than 1.00 , while a smaller home will have a factor greater than 1.00 to account for per square foot cost variation.

Base Rate This is the gross base square foot cost that this building, as well as all other similar buildings will start at.

Bldg. Rate Building Rate - After consideration of all building materials and quality of construction, a building rate is developed which can be greater and lower and 1.00 based on material, quality and includes the size adjustment.

Com. Wall Factor In the case of a commercial property, an added factor may be needed to account for various commercial structural frames.

Adjusted Base Base rate times building rate times commercial wall factor equal the Rate unique adjusted base for this structure. Therefore, two identical homes with slightly different square feet will have slightly different adjusted base rates as the economy of scale will come into play. Also, two identical size and style homes with various exterior wall materials may also vary in adjusted base rates slightly to account for the various market appeal/desirability and value of each material.

The Adjusted Base Rate is then multiplied by the total effective area of the house to develop a replacement cost new for that structure.

## Bedroom \&

Bathroom Data
While the number of bedrooms is a valuable commodity for most homes, the accompanying number of bathrooms or fixtures plays a pivotal role. A house with 5 bedrooms and only 1 bathroom is functionally obsolete as the plumbing cannot equally handle the bedrooms, as such a similar house with 5 bedrooms and 2 bathrooms would command a higher market value, all other things equal. As such, a weighting system was developed by Avitar to weight the number of bedrooms to bathrooms to develop an adjusting factor to account for this obsolescence when it existed. Therefore, it is not solely the bedroom or bathroom count that effects value, but the combination of both.

## Sample Calculation

Note: The examples provided may not necessarily use the point table developed for your town. The actual point table for your town can be found in Section 9.

## Example Listing Data

## EXTERIOR WALLS

Prefab Wood Panels
$=32$ points
Brick on Veneer
$=37$ points
When two types exist, the average rounded integer is used

## ROOF STRUCTURE \& COVER

Gable or Hip
Asphalt or Comp.
Point values are added together
$=3$ points
$=3$ points
$=$
6

## INTERIOR WALLS

Drywall
$=27$ points
Plaster $\quad=\underline{27}$ points

When two interior types exist, the average rounded integer is used $=$

HEATING FUEL \& TYPE
Oil Fuel $=1$ point
Hot Water $\quad=\underline{6}$ points
Heating points are calculated by multiplying fuel by type $1 \times 6=$
FLOOR COVER
Carpet $\quad=10$ points
Hard Tile $\quad=\underline{12}$ points
When two types exist, the average rounded integer is used $=\quad \underline{11}$
TOTAL STRUCTURAL POINTS COMPUTED
$=$

$$
\text { \# Bedroom }=3 \quad \text { \# Bathrooms }=1.5
$$

The bedroom to bathroom functional quality is measured by utilizing the matrix below. The points are found at the intersection of the appropriate column and row values.

| \#Bedrooms-> <br> \#Baths | $0-1$ | 2 | 3 | 4 | $5+$ |
| :--- | :---: | :---: | :--- | :--- | :---: |
| 00.0 |  |  |  |  |  |
| 0.5 | 0 | 1 | 2 | 3 | 4 |
| 1.0 | 10 | 9 | 8 | 7 | 6 |
| 1.5 | 14 | 13 | 10 | 9 | 7 |
| 2.0 | 15 | 14 | 12 | 10 | 7 |
| 2.5 | 15 | 15 | 13 | 10 | 8 |
| 3.0 | 15 | 15 | 15 | 12 | 11 |
| 3.5 | 16 | 16 | 15 | 14 | 12 |
| 4.0 | 16 | 15 | 15 | 15 | 14 |
| UP | 16 | 16 | 16 | 15 | 14 |
|  | 17 | 16 | 16 | 16 | 15 |

This table represents the value of the plumbing in the building and its ability to effectively service the residence based on the number of bedrooms. 4 bedrooms \& 4 baths is better than 4 bedrooms \& 2 baths.

Indicated bedroom/bathroom ratio point value $\quad=\underline{12}$ (Add to previously computed structural points of 85)

## TOTAL STRUCTURAL POINTS INDEX = 97

## QUALITY ADJUSTMENT FACTORS

Quality adjustment factors and descriptions are listed below. Usage of these factors enables the appraiser to make adjustments up or down for each building to account for differences of construction quality and the overall marketability of the building.

The quality factor from the table below, times the total structural point index = QUALITY ADJUSTMENT FACTOR, which is expressed as a percentage value.

$$
97 \times 1.10=\underline{\mathbf{1 . 0 6 7}} \text { QUALITY ADJUSTMENT FACTOR }
$$

| DESCRIPTION |  | \% ADJUSTMENT |  |
| :--- | :--- | :--- | :--- |
|  |  | $70 \%$ |  |
| Minimum |  |  |  |
| Below Average |  | $80 \%$ |  |
| Average |  | $100 \%$ | IT IS IMPORTANT TO |
| Average +10 |  | $110 \%$ | NOTE that the quality index |
| Average +20 |  | $120 \%$ | is a percent value and the |
| Average +30 | $130 \%$ | decimal point is necessary in |  |
| Excellent |  | $140 \%$ | calculations. Quality index |
| Excellent +10 | $150 \%$ | for your community can be |  |
| Excellent +20 | $160 \%$ | found in Section 9. |  |
| Excellent +40 | $180 \%$ |  |  |
| Excellent +60 | $200 \%$ |  |  |

## EFFECTIVE AREA CALCULATIONS

The calculation of effective area is applied in order to adjust for the differences in square foot construction costs in the various subareas of the building as compared to the principal living area. The SUB-AREA ID table shows the effective area which is the actual area adjusted by the cost factors for each subarea. Cost factors for all subareas for this community can be found in the Final Valuation Cost Tables of this manual. (Section 9C.)

| EXAMPLE: BUILDING AREA CALCULATIONS |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
| SUB AREA |  | ACTUAL | COST FACTOR | EFFECTIVE |
| IDS |  | AREAS | ADJUSTMENT | AREA |
| FFF | (First Floor Finished) | $=864$ | 1.00 | 864 |
| UFF | (Upper Floor Finished) | $=864$ | 1.00 | 864 |
| GAR | (Attached Garage) | $=600$ | . 45 | 270 |
| EPF | (Enclosed Porch Finished) | $=192$ | . 70 | 134 |
| DEK | (Deck or Entrance) | $=192$ | . 10 | 19 |
| BMU | (Basement Unfinished) | $=864$ | . 15 | 130 |
|  | TOTAL AREAS GROSS | = 3,576 | EFFECTIVE = | 2,281 |

The cost factor adjusts the square foot cost of construction for living area to other areas of the structure.

## EXAMPLE:

If the base rate is $\$ 85$ for a residential house, the cost of a deck is not $\$ 85 /$ square foot, it is more accurately expressed as only $10 \%$ or $\$ 8.50$ /square foot. As such, this 192 square foot deck can be valued as follows: 192 square feet x $10 \%=19.2 \mathrm{sf} \times \$ 85$ base rate $=$ $\$ 1,632$ or $\$ 85 \times 10 \%=\$ 8.50 \times 192$ square feet $=\$ 1,632$.

## SIZE ADJUSTMENT FACTORS

In order to accurately reflect "economies of scale", it is necessary to adjust the base rate up or down to reflect deviations from the median building size of the community for which it was originally computed. If the median size of all buildings in the town is 2,000 square feet, then the size adjustment table should be similar and all structures larger or smaller would be adjusted downward or upward (respectively) to account for the economy of scale. Size adjustment tables must be developed for each use: residential, commercial and industrial and will be found in Section 9. Final Valuation Tables of this manual for this particular community.

The size adjustment (SA) for this property is .9776

## STORY HEIGHT ADJUSTMENTS

Further refinement of the base rate is required to acknowledge the impact of multi-story construction on the total construction costs. This is accomplished through the use of the story height adjustment factor. It is cost adjusted to account for the fact that up until 3 stories or more, it is generally less expensive during original construction to add square feet via story height then expanding the footprint which involves site work and foundation work. Sample Story Height Factors (SHF), for this example are:

| STORY HEIGHT | SAMPLE STORY HEIGHT FACTOR |
| :--- | :---: |
| 1.00 | 1.00 |
| 1.50 | .98 |
| 1.75 | .96 |
| 2.00 | .94 |
| 2.50 | .93 |
| 3.00 | .92 |
| $3.00+$ | .90 |

The overall base rate to use for this example is $\$ 85.00$. This rate is established through the analysis of all residential sales in the community with adjustments made by use of all the factors previously discussed. An example of which follows: (Base rates for your community can be found in Section 9. Final Valuation Tables).

## Adjusted Base Rate Calculation

Base Rate x Story Height Factor x Quality Factor Index x Size Adjustment Factor = $\$ 85 \times .94 \times 1.067 \times .9776=\$ 83.34$

## FINAL BUILDING VALUE COMPUTATIONS

Effective Area x Adjusted Base Rate $=$ Replacement Cost New $($ RCN $)$
$2,281 \times \$ 83.34=\$ 190,098$
REPLACEMENT COST NEW ROUNDED TO NEAREST \$100 = \$190,100

## DEPRECIATION TYPES \& USE

NORMAL AGE DEPRECIATION is based on the age of the structure and the condition relative to that age. New homes, while new, are average for their age, while older homes may be in better condition relative to their age.

## EXAMPLE - 200 Year Old House

Condition
Very Poor
Poor
Fair
Average
Good
Excellent

Normal Age Depreciation is 71\%
57\% (See chart on prior page)
42\%
35\%
28\%
14\%

EXAMPLE - For the 200 year old home in good condition
Building Value $=129,900$
Depreciation $\quad=\quad \mathrm{x} \quad 28 \%$
Depreciation Value $=-36,372$
Depreciated Bldg. Value $=\overline{\mathbf{9 3 , 5 2 8}}$

- OR -

Building Value $=129,900$
$\%$ Condition Good $=\quad$ x 72\%
Depreciated Bldg. Value $=\mathbf{9 3 , 5 2 8}$
All final values are rounded to the nearest $\$ 100$ for land and buildings alike. Therefore, the indicated building value $=\mathbf{\$ 9 3}, 500$

PHYSICAL: Refers to the general condition of the building, or how well it has aged or been maintained in comparison to new buildings. Here is where the assessor can allow for an adjustment for items that are not consistent with the overall condition of the majority of the home.

FUNCTIONAL: Refers to the functional design of the building based on the current use, design, layout and new technology available, over and above the normal age depreciation.

ECONOMIC: Refers to depreciation caused by things which are exterior to the building and usually not controllable by the owner. Excessive traffic, active railroad tracks, airport nearby, are just a few examples.

TEMPORARY: Refers to depreciation given for a special reason which shall only exist for a short period of time. This is generally used for new construction to account for varying stages during the construction, as of April $1^{\text {st }}$ in the assessing year.

## LAND VALUE COMPUTATIONS

Land can be valued using a per square foot method, per acre method, per front foot method, or a combination of all three methods. Generally, we use acres as our unit of measure for the lot, dollar per acre pricing for the rear acreage and dollar per front foot to take into account additional lot value by way of potential subdivision. Water frontage and/or view contributory value is listed separately. Land charts are created for ease of use.

## SAMPLE LAND CHART

| \# Acres | Value |
| ---: | ---: |
| 2.00 | 31,000 |
| 1.45 | 27,500 |
| 1.00 | 23,000 |
| 0.79 | 16,000 |
| 0.45 | 13,000 |
| 0.21 | 9,000 |
| 0.01 | 1,500 |

Excess acreage at $\$ 1,500$ per acre

$$
\begin{aligned}
& \text { Base View Value }=\$ 50,000 \\
& \text { Base Waterfront }=\$ 100,000
\end{aligned}
$$

A table, as shown above, exists for each zone in town that shows the base values for separate indicated lot sizes in town.

This value would then be further adjusted by the neighborhood factor, as indicated by the neighborhood code (NC) table. The NC was established during the revaluation/update process when each road, on every map that existed at that time, had a NC assigned to it based on road, land quality, topography and market desirability.

For this example, we will assume a .45 acre lot with a NC of "G" (which has a value of 1.20 , meaning this neighborhood is $20 \%$ more desirable or valuable than the average).

$$
\$ 13,000 \times 1.20=\$ 15,600
$$

The land may further be adjusted by the assessor for unique situations for the quality and development of the site, driveway and topography with individual condition adjustments noted on the card and multiplying straight across. In addition, the assessor can include an overall additional condition for abnormal conditions such as shape, in addition to the site, driveway and topography by placing a factor from 1 to 999 in the condition field on the appraisal card. The appraiser can then positively or negatively adjust the land value.
$\$ 15,600 \times 1.10$ Site x 1.00 Driveway x 1.00 Topography x
.90 Condition (Wet) $=\$ 15,444$ or $\$ 15,400$ (rounded)

If there were any excess land over the zone minimum, this land would be priced at the excess acreage price. There would be no NC adjustment, for the NC indicates the street frontage and excess land is the same throughout the town. It would be depreciated for size from the excess acreage chart created for this town, which simply decreases the per acre rate based on quantity. This excess land may be further adjusted based on the assessor's knowledge of the area for topography, ledge, wetlands, etc.

Excess road frontage, in amounts equal to the zone minimum, would be valued only if there is enough excess land to support subdivisions based on the zoning requirements. Excess frontage would not normally be assessed unless subdivision potential exists, however it could be if the market sales data showed a value exists even if subdivision potential did not.

The frontage would be valued by multiplying only the excess frontage above the minimum requirement, in increments of the zone minimum by the front foot rate and then adjusted by the NC and further for usability, topography, wetland, etc.

Example:

$$
\text { Zone }=\text { Two Acres, } 100 \text { Front Feet }
$$

1. Parcel with three acres and 400 front feet would not have any excess frontage assessed because only one excess acre exists and the zone requires two. So, this parcel has no subdivision potential.
2. Parcel with four acres and 400 front feet would be assessed for 100 excess front feet because there are two excess acres to support the zoning requirement, and therefore, a potential for subdivision exist.

If the sales data were to show a value for excess road frontage, even if no subdivision potential existed, it could be valued based on every front foot beyond the zone minimum.

Finally, you would add the building value to the extra features value to the land value to get the total assessment.

Page 108

## SECTION 5

## UNDERSTANDING YOUR PROPERTY RECORD CARD

## ABBREVIATIONS, SAMPLES \& DEFINITIONS

Notices may not be exact copies


As you can see, the appraisal card is broken into sections.

1) MAP/LOT/SUB - Numbers represent the parcel identification numbers (PID) used by the town. The map number represents the ID of the map sheet on which the parcel is displayed. The lot number and sub lot are the unique ID for the parcel on that map sheet.
2) CARD \# OF \# - Typically 1 of 1 means the parcel has only one assessment record card for its entire assessment information. In a multi-card situation, where more than one assessment record card is needed to show the assessment information of a parcel with several primary buildings, the first number is the sequential card number and the second number is the total number of cards for that parcel.
3) PRINTED - The date the card was printed, reflecting the assessment information and value on file at that time.
4) OWNER INFORMATION - Located in upper left hand corner just below map-lotsublot numbers and contains the owner name and address information of record at the time of print.
5) SALE HISTORY - This section is located to the right of owner information box and displays the five most current sales recorded as known for this parcel showing book, page, date, type of sale (Qualified/Unqualified \& Vacant/Improved) and seller's name.
6) LISTING HISTORY - This section usually contains the date that the property was visited, plus the two initials of the person who visited the property. The third character is the reason why they were there, and the fourth is the "action" taken. This may vary as it is user definable, but will always have a date followed by a four space code and then space for a brief note.
7) NOTES - An area for the appraiser to enter abbreviated notes about the property, as well as reasons for any adjustments made elsewhere on the assessment record card.
8) PICTURE - Intended to represent some aspect of this tract of land such as view, waterfront or site or outbuildings.
9) EXTRA FEATURES VALUATION - This area contains the valuation of fireplaces, pools, sheds, detached garages, etc., (a table listing all descriptions and rates can be found in Section 9C.), and displays a description (as well as dimensions when appropriate), the unit rate, condition and final value. The grand total is rounded to nearest $\$ 100$. Also, included is a brief notes section for each extra feature item listed.
10) PARCEL TOTAL TAXABLE VALUE - Is located about halfway down the right side of the card and displays prior years and current assessed value summarized as buildings, features and land and then the card total value. In the case of a multi-card parcel, in the current year column an additional value will be displayed for the total parcel value just below the card total value, whereas the prior year values will only show the total assessed value of the entire parcel.
11) LAND VALUATION - This area provides all the information necessary for land valuation.

Zone - Displays the land pricing table description, which is usually the same as the zones in town.

Minimum Acreage - The minimum lot size as defined by zoning requirements of the town. Occasionally, zones are defined that do not relate to the town zoning. Refer to the land pricing table for clearer definition of the land pricing table.

Minimum Frontage - Same as above, but represents the minimum required road frontage needed for development.

Site - A brief description of the site such as undeveloped, fair, average, good, very good or excellent, which are referring to the condition of the site development and landscaping.

Driveway - A brief description of the driveway such as none, gravel, paved, stone, etc.
Road - A brief description of the road such as paved or gravel.
Land Type - Refers to specific codes used to classify land use. These are all listed and defined in Section 9C.

Units - Size of land being assessed on each line.
$\mathrm{AC}=$ Acres
FF $=$ Front Feet (Road Frontage) $\quad$ SF $=$ Square Feet
WF $=$ Waterfront Feet
If there are views, they will display here with subject, distance, depth and width as defined in Section 9.C.

Base Rate - Dollar value per unit, except on line one where it is the basic value of the building site, if one exists, for the lot size shown under units.

NC - Neighborhood Code. All towns have distinct neighborhoods, some more than others, which influence value based on features of the neighborhood and market desirability. Neighborhoods are represented alphabetically with "E" being average; A, B, C \& D being levels below average; and F, G, H, I, etc. being levels above average value and desirability.

ADJ - The factor by which the neighborhood influences the value. In the case of excess acreage, it is a quantity or size adjustment factor

Site - Land line one only and displays the adjustment factor, if any, associated with the description.

Road - A brief description of the road such as paved or gravel.
Dway - Land line one only and displays the adjustment factor, if any, associated with the description.

Topography - Each land line can have a topography description and adjustment associated and displayed with it.

Cond - Condition - area to enter other land adjustments, such as: wet, shape, undeveloped, etc.

Ad Valorem - Market value.
SPI - Soil Potential Index is used to regulate the per acre rate of the current use land based on the range of value provided by the state. Current use condition for grade, location \& site quality as defined in DRA Current Use Rules for forest categories. An entry of 100 means the maximum value and 0 means the minimum. The SPI is provided by the landowner for farm land.
$\underline{\mathrm{R}}$ - This is used for the current use recreation discount. If the recreation discount is granted, a " $Y$ " will appear in this column.

Tax Value - Is the taxable value of all land being appraised, including the land assessed under current use.

Notes - Brief information about each land line or the "COND" adjustment.
12) See Section 1.D. Listing the Property - Views. Views \& Section 9.C. Final Valuation Tables (Views \& Waterfront).


1) PICTURE - A color or black and white digital picture, if one is attached, usually a picture of the sketched building.
2) OWNER INFORMATION - Repeats the owner information from the front for ease of use.
3) TAXABLE DISTRICTS - This area lists any town districts and the percentage of the property in each district.
4) BUILDING DETAILS - The title bar displays the story height, building style and year built.

Model - Story Height/Building Type
Roof - Style \& Material Cover
Ext - Exterior Wall Cover
Int - Interior Wall Material
Floor - Floor Cover Material
Heat - Type \& Fuel
Bedrooms - \# of Bedrooms
Bath - \# of Baths

## Fireplaces

A/C - Central Air
Generators
Quality - Building Quality Description
Com Wall - Commercial Wall Structure
Size Adj - Size Adj Factor
Base Rate - Bldg Sq Ft Cost
Bldg Rate - Overall bldg factor, based on prior bldg description
Fixtures - Total \# of Bath Fixtures
Sq. Foot Cost - Final Adjusted Bld Sq Ft Cost Extra Kitchens - In-law or Living Area Kitchen
5) PERMITS - Area to keep track of issued building permits, manually or automatically from the Avitar Building Permit module, if town building inspector is using that module.
6) BUILDING SKETCH - It is the area in which the CAMA generated sketch can be found. Labeling of all sections is located within each area. The acronyms in the sketch, which consists of three letters, are shown to the right of the sketch in the Building Sub Area Details section in a more readable, but still in an abbreviated format.
7) BUILDING SUB AREA DETAILS - This shows the Sub Area ID and description, the actual area for each sub area, the cost factor associated with it as a percentage of the Building Square Foot Cost and the effective area, which is the actual area times the cost factor.

Example: A first floor finished (FFF) might be worth $\$ 86 / \mathrm{sq} \mathrm{ft}$, but an attached deck would not be. By using the $10 \%$ cost factor, the square foot cost of the deck would be $\$ 8.60$. So, if you have a 100 square foot deck at $\$ 8.60 /$ sf, it would be valued at $\$ 860$. Put another way, 100 sf times cost adjustment factor of $10 \%=10 \mathrm{sf}$. $10 \mathrm{sf} \times \$ 86$ base rate $=\$ 860$. As you can see, using the adjustment this way is the same, but it enables the computation of the total effective area for use in the overall size adjustment computation and for comparing the effective area of comparable structures.
8) BASE YEAR BUILDING VALUATION - Is calculated by multiplying the total effective area by the Building Adjusted Base Rate, displayed just above and to the right of the sketch. This represents the undepreciated value of the structure, or rather the cost to replace the structure with a similar structure at the time the assessment was made,
based on the local market data. The base year is the year of the last valuation update and the year from which the age depreciation of the building is computed.

- Normal - Depreciation based on the age and condition of the building.
- Physical - Is added depreciation to account for the loss in value due to wear and tear and the forces of nature.
- Functional - Added depreciation is the loss in value due to the inability of the structure to perform adequately the function for which it is used, based on problems with design, layout and/or use of the buildings.
- Economic - Added depreciation based on factors influencing value that are external to the property and generally not controlled by the owner.
- Temporary - Generally used for a building in a transitional phase such as renovation, remodeling or new construction not completed as of April 1st. It is expected to change yearly as construction is completed.

This approach ensures consistent age depreciation, but also allows the supervisor to make individual added depreciation on final field review, as deemed needed for each property. See Section 4 - Depreciation - Manual Calculation

- Total Dpr - Total all depreciation.
- Assessment is the actual assessed value of the building and is calculated by multiplying the Building Market Cost New value by (100\% - Total Depreciation \%).

$$
\begin{array}{ll}
\text { Building Market Cost New } & =\$ 227,000 \\
\text { Total Depreciation }=21 \% & \frac{\mathrm{x}}{\$ 179,330}(100 \%-21 \%=79 \% \text { or } .79)
\end{array}
$$

Rounded to $\$ 179,300=$ Building Assessment

| GENERALCOMMONLY USED ABBREVIATIONS |  |  |  |
| :---: | :---: | :---: | :---: |
| A/C | Air Conditioning | LOC | Location |
| AC | Acres | LUCT | Land Use Change Tax |
| ACC | Access | ME | Measured \& Estimated |
| AMNTY | Amenity | MH | Manufactured Home |
| ATT | Attached | MHD | Manufactured Home-Double Wide |
| AVG | Average | MHS | Manufactured Home-Single Wide |
| BC | Blind Curve | MKB | Modern Kitchen/Bath |
| BCH | Beach | M/L | Measured \& Listed |
| BKL | Backland | MPU | Most Probable Use |
| BR | Bedroom | NBD | Non-Buildable |
| BSMNT/BMT | Basement | NC | No Change |
| BTH | Bath | NICU | Not in Current Use |
| CB | Cinder/Concrete Block | NOH | No One Home |
| CE | Conservation Easement | NSFA | No Show for Appointment |
| CK/CHK | Check | NV | No Value |
| CLR | Clear | OKB | Outdated Kitchen/Bath |
| COF | Comm Office Area | P\&B | Post \& Beam |
| COND | Condition | PDS | Pull Down Stairs/Attic Stairs |
| CTD | Cost to Develop | PF | Pond Frontage |
| CTR | Close to Road | PLE | Power Line Easement |
| CU | Current Use | PR | Poor |
| CW | Common Wall | PRS | Pier Foundation |
| DB | Dirt Basement | PU | Pickup |
| DNPU | Did Not Pick UP | RBL | Road Bisects Lot |
| DNV | Did Not View | RD | Road |
| DNVI | Did Not View Interior | REF | Refused |
| DTW | Distance to Waterfront | RF | River Frontage |
| DV | Data Verification | ROW | Right of Way (R/W) |
| DW | Driveway | SHDW | Shared Driveway |
| ENT | Entrance | SUBD | Subdivision |
| ESMNT | Easement | TOPO | Topography |
| EST | Estimate | UC | Under Construction |
| EXC | Excellent | UNB | Unbuildable |
| EXT | Exterior | UND | Undeveloped |
| FF | Front Feet on Road | UNF | Unfinished |
| FIN | Finished | VBO | Verified by Owner |
| FLR | Floor | VGD | Very Good |
| FND | Foundation | VPR | Very Poor |
| FP | Flood Plain | VU | View |
| FPL | Fireplace | WA | Water Access |
| FR | Fair | WB | Wet Basement |
| FS | Field Stone | WF | Water Frontage |
| GAR | Garage | WH | Wall Height |
| GD | Good | WOB | Walkout Basement |
| HO | Homeowner | W\&D | Windows \& Door |
| INCL | Included | XFOB | Extra Features |
| INFO | Information | XSWF | Excess Water Frontage |
| INT | Interior | YB | Year Built |
| LB | Low Basement |  |  |
| LDK | Loading Dock |  |  |
| LLA | Lot Line Adjustment |  |  |
| LTD | Limited |  |  |

DOW, JOHN \& JANE
123 MOUNTAIN ROAD
ANYTOWN, NH 03123

Map Lot Sub : 000404000031000000

June 6, 2022

## INTERIOR INSPECTIONS

## Dear Property Owner:

The Town of Anytown has contracted Avitar Associates of New England, Inc. to perform a data verification process. Annually, properties are chosen and the data is verified for accuracy. This process helps to maintain an accurate database and will help maintain fair and equitable assessments.

At this time, Avitar is scheduling appointments for Interior Inspections for Monday, June 20, 2022 thru Wednesday, June 22, 2022 (additional days may be added, if needed). You will not be able to make an appointment after $\mathbf{4 : 0 0} \mathbf{~ p m}$ on June $\mathbf{1 7 , 2 0 2 2}$. This appointment scheduling is for an interior inspection at your property location, no phone appointments are currently available for your town. The purpose of the interior inspection is to verify the data listed on your property record card for accuracy i.e., number of bedrooms and baths and to determine the overall condition. This is not required by law, but does ensure your data is accurately listed.

To schedule an interior inspection appointment, go to www.avitarassociates.com/inspections. Select TOWN OF ANYTOWN and then select an appointment timeframe ( 2 hour blocks). On the day of the appointment, a representative from Avitar will arrive at your property location between the times selected. The actual interior inspection will typically only take 15 minutes but we will have several inspections scheduled for the same time block. Therefore, please know that you must be available at your property during the entire 2 hour timeframe. For example: If you choose 8:00 am, you must be there from 8:00 am to 10:00 am.

If you do not have access to the internet and no one else is available to assist you, contact the Anytown Town Office/Hall at 603-123-4567 and they can log on to the above-mentioned website to schedule an interior inspection appointment for you. If you are unable to make an appointment at this time, you may contact the town leaving your name \& number and Avitar will try to contact you on their next scheduled visit.

Please keep in mind that the inspection of your property is very important for an accurate and equitable assessment.

Thank you for your cooperation,
Avitar Associates of NE, Inc.
Contract Assessors for the Town

## NOTICE OF PRELIMINARY ASSESSMENT VALUES - JUNE 22, 2022

## Dear Property Owner:

The Town of Anytown has contracted with Avitar Associates to perform a town wide update of values. Sales prior to the April 1st assessment date are relied upon to establish new base land and building rates with the goal of bringing all assessments to $100 \%$ of fair market value. The new assessed values established for your property during the recent update are listed below.

To view your property record card online, go to www.avitarassociates.com and select Online Data, Subscription Information (Assessment Data - Review Online). Log in using the Subscriber option with Username: townofanytown and Password: anytown. The website also provides links to resources designed to help you understand the codes, notes, abbreviations, and other information on your property record card. The Online Data at this website will only be available for 60 days to review your property record card. The informal review phone appointments will only be available during the timeframe listed below, additional days may be added, if needed.

If you feel an error exists and would like to schedule a PHONE APPOINTMENT to review your assessment or to contact us with specific questions, please go to
www.avitarassociates.com/appointments for details. Appointments are only available for the week of July 11, 2022, therefore we urge you to logon as soon as possible and schedule an appointment to ensure you are afforded the opportunity for review. If you do not have access to the internet, and no one else is available to assist you, contact the Town Office at 1603-123-4567 and they can make an appointment for you. Unlike in previous years, we will not be holding face to face meetings. But rather, we will contact you at the phone number you provide for your scheduled appointment.

Please note that you should not try to estimate your next tax bill by multiplying your new assessment and the old tax rate as it will produce an erroneous tax amount. As the total value of the Town has increased, then the tax rate will drop proportionally, barring any significant changes in spending voted in at Town \& School district meetings. The newly established values will be implemented on the December bill.

We appreciate your patience and thank you for your cooperation.

Map Lot Sub : 000001000001000001

## August 5, 2022

Dear Property Owner:

The value listed below is your final value developed from the recent townwide update after review and changes from the informal hearing process in Anytown, N.H.

Changes may have occurred whether or not you scheduled an appointment for an informal hearing.

If you have any further questions or concerns, they should be addressed through the abatement process once you have received your final tax bill in the fall. As provided under RSA $76: 16$, you have the right to apply in writing to the selectmen or assessors for an abatement of taxes assessed by March 1 following the notice of tax. If after you have filed for abatement and are still aggrieved, you may apply in writing to either the Board of Tax and Land Appeals (RSA 76:16-a) or Superior Court (RSA 76:17), but not both. The appeal shall be filed on or before September 1 after the date of notice of tax and not afterwards.

Please note that you should not multiply your new assessment by the old tax rate, as it will produce an erroneous tax amount.

Sincerely,
Avitar Associates of NE, Inc.
Contract Assessor

## DEFINITIONS

Abatement: An official reduction or elimination of one's taxes.


#### Abstract

Method: Method of land valuation in the absence of vacant land sales, whereby improvement values obtained from the cost model are subtracted from sales prices of improved parcels to yield residual land value estimates. Also called land residual technique.


Ad Valorem Tax: A tax levied in proportion to the value of the thing(s) being taxed. Exclusive of exemptions, use-value assessment provisions, and the like, the property tax is an ad valorem tax.

Age/Life Method (Depreciation): A method of estimating accrued depreciation founded on the premise that, in the aggregate, a neat mathematical function can be used to infer accrued depreciation from the age of a property and its economic life. Another term is "straight-line depreciation" (see depreciation, accrued; and depreciation method, straight-line).

Allocation Method: A method used to value land, in the absence of vacant land sales, by using a typical ratio of land to improvement value. Also called land ratio method.

Amenity: A feature of an improvement that enhances its suitability for its basic use. A fireplace in a single-family residence is an amenity, as is covered parking at an apartment complex. By definition, amenities always increase value. Use of land owned in common like in a condominium complex, is an added value or amenity.

Anticipated Use Method: A method used to appraise underdeveloped land. Expected improvements to the land are specified, and total development costs are estimated and subtracted from the projected selling price to give an estimate of the value of the undeveloped land.

Appeal: A process in which a property owner contests an assessment either informally or formally.

Appraisal Date: The date as of which a property's value is estimated.
Appraisal Methods: The three methods of appraisal, that is, the cost approach, income approach, and sales comparison approach.

Appreciation: Increase in value of a property, in terms of money, from causes other than additions and betterments. For example, a farm may appreciate if a shopping center is built nearby, and property of any sort may appreciate as a result of inflation.

Arm's-Length Sale: A sale in the open market between two unrelated parties, each of whom is reasonably knowledgeable of market conditions and under no undue pressure to buy or sell.

Assemblage: The assembling of adjacent parcels of land into a single unit. Compare "plottage".
Assess: To value property officially for the purpose of taxation.
Assessed Value: (1) A value set on real estate by a government as a basis for levying taxes; (2) The monetary amount for a property as officially entered on the assessment roll for purposes of
computing the tax levy. Assessed values differ from the assessor's estimate of actual (market) value for three major reasons: fractional assessment ratios, partial exemptions, and decisions by assessing officials to override market value.

Assessment: The official act of discovering, listing, and estimating property value and other property assessments.

Assessment Card: A card used by an assessor with land and building information, including acreage, sketch or photograph of a building, a description of its location, a list of the principal factors affecting its reproduction cost and depreciation, and the calculations of cost and depreciation. Also called a "property record card".

Assessment Equity: The degree to which assessments bear a consistent relationship to market value.

Assessment Progressivity or Regressivity: An estimated assessing bias such that high-value properties are appraised higher (or lower) than low-value properties in relation to market values. It is computed by the Price Related Differential; however, it is not statistically definitive, but merely an indication of a possible bias.

Assessment to Sale Price Ratio: The ratio of the assessed value to the sale price (or adjusted sale price) of a property; a simple indication of assessment accuracy.

Bias: A statistic is said to be biased if the expected value of that statistic is not equal to the population parameter being estimated. A process is said to be biased if it produces results that vary systematically with some factor that should be irrelevant.

Board of Tax and Land Appeals: Empowered by RSA 71-B, the Board of Tax and Land Appeals has responsibility for: (1) hearing appeals of individual tax assessments, exemptions or refunds, whether levied by the State or its municipalities; (2) hearing petitions for reassessment and determining the adequacy of reassessments ordered by the Board; and (3) determining any appeals of the equalization ratios established by the Commissioner of Revenue Administration.

Capitalization Rate: Any rate used to convert an estimate of future income to an estimate of market value; the ratio of net operating income to market value.

Coefficient of Dispersion (COD): The average deviation of a group of numbers from the median expressed as a percentage of the median. In ratio studies, the average percentage deviation from the median ratio.

Computer Assisted Mass Appraisal (CAMA): A system of appraising property, usually only certain types of real property, that incorporates computer-supported statistical analyses such as multiple regression analysis and adaptive estimation procedure to assist the assessor in estimating market value of a large population of properties.

Confidence Interval: For a given confidence level, the range within which one can conclude that a measure of the population (such as the median or mean appraisal ratio) lies.

Contributory Value: The amount a component of a property contributes to the total market value. For improvements, contributory value must be distinguished from cost.

Deferred Maintenance: Repairs and similar improvements that normally would have been made to a property, but were not made to the property in question, thus increasing the amount of its depreciation.

Depreciation: Loss in value of an object, relative to its replacement cost new, reproduction cost new, or original cost, whatever the cause of the loss in value. Depreciation is sometimes subdivided into three types: physical deterioration (wear and tear), functional obsolescence (suboptimal design in light of current technologies or tastes), and economic obsolescence (poor location or radically diminished demand for the product).

Double Net Lease (NN): This type of lease requires only the tenant to pay property taxes and insurance premiums in addition to rent.

Effective Gross Income (EGI): The potential gross income, less vacancy and collection loss, plus miscellaneous income.

Escheat: The right to have property reverts to the state for nonpayment of taxes or when there are no legal heirs of someone who dies without leaving a will.

Encumbrance: Any limitation that affects property rights and value.
Equalization: The process by which an appropriate governmental body attempts to ensure that all property under its jurisdiction is assessed at the same assessment ratio or at the ratio or ratios required by law. Equalization may be undertaken at many different levels. Equalization among use classes (such as agricultural and industrial property) may be undertaken at the local level, as may equalization among properties in a school district and a transportation district; equalization among counties is usually undertaken by the state to ensure that its aid payments are distributed fairly.

Equalized Values: Assessed values after they have all been multiplied by common factors during equalization.

Estate: A right or interest in property.
Expense: A cost, or that portion of a cost, which under accepted accounting procedures, is chargeable against income of the current year.

External (Economic) Obsolescence: The loss of value (relative to the cost of replacing a property with property of equal utility) resulting from causes outside the property that suffers the loss. Usually locational in nature in the depreciation of real estate, it is more commonly marketwide in personal property, and is generally considered to be economically infeasible to cure.

Fee Simple Estate: The property rights that refer to absolute ownership unencumbered by any other interest or estate (a right or interest in property), subject only to the limitations imposed by governmental powers such as eminent domain, taxation, police power, and escheat.

Field Review: The practice of reviewing the reasonableness of assessments by viewing the properties in question by looking at their exteriors.

Functional Depreciation: Synonymous with the preferred term "obsolescence".
Functional Obsolescence: Loss in value of a property resulting from changes in tastes, preferences, technical innovations, or market standards.

Gross Lease (GR): Is a monthly rent including an estimated utility cost.
IAAO: International Association of Assessing Officers.
Improvements: Buildings, other structures, and attachments or annexations to land that are intended to remain so attached or annexed, such as sidewalks, trees, drives, tunnels, drains, and sewers. Note: Sidewalks, curbing, sewers, and highways are sometimes referred to as "betterment", but the term "improvements" is preferred.

Income: The payments to its owner that a property is able to produce in a given time span, usually a year, and usually net of certain expenses of the property.

Income Approach: One of the three approaches to value, based on the concept that current value is the present worth of future benefits to be derived through income production by an asset over the remainder of its economic life. The income approach uses capitalization to convert the anticipated benefits of the ownership of property into an estimate of present value.

Land-to-Building Ratio (Land-to-Improvement Ratio): The proportion of land area to gross building (improvement) area. For a given use, the most frequently occurring ratio will be that of a functioning economic unit.

Lease: A written contract by which the lessor (owner) transfers the rights to occupy and use real or personal property to another (lessee) for a specified time in return for a specified payment (rent).

Leased Fee Estate: An ownership interest held by a lessor with the rights of use and occupancy conveyed by lease to another.

Leasehold Estate: Interests in real property under the terms of a lease or contract for a specified period of time, in return for rent or other compensation; the interests in a property that are associated with the lessee (the tenant) as opposed to the lessor (the property owner). May have value when market rent exceeds contract rent.

Lessee: The person receiving a possessory interest in property by lease.

Lessor: The person granting a possessory interest in property by lease.
Level of Assessment; Assessment Ratio: The common or overall ratio of assessed values to market values. Three concepts are commonly of interest: what the assessment ratio is legally required to be; what the assessment ratio actually is, and what the assessment ratio seems to be, on the basis of a sample and the application of inferential statistics.

Life Estate: An interest in property that lasts only for a specified person's lifetime; thus the owner of a life estate is unable to leave the property to heirs.

Listing: Performing an interior inspection of a property/building.
Market Approach: Any valuation procedure that incorporates market-derived data, such as the stock and debt technique, gross rent multiplier method and allocation by ratio.

Mass Appraisal: The process of valuing a group of properties as of a given date, using standard methods, employing common data, and allowing for statistical testing.

Mass Appraisal Model: A mathematical expression of how supply and demand factors interact in a market.

Mean: A measure of central tendency. The result of adding all the values of a variable and dividing by the number of values. For example, the mean of 3,5 , and 10 is 18 divided by 3 , or 6 . Also called arithmetic mean or average.

Median: A measure of central tendency. The value of the middle item in an uneven number of items arranged or arrayed according to size; the arithmetic average of the two central items in an even number of items similarly arranged; a positional average that is not affected by the size of extreme values.

Model Calibration: The development of adjustments, or coefficients based on market analysis that identifies specific factors with an actual effect on market value.

Modified Gross Lease (MG): This type of lease sits somewhere between a triple net lease and a gross lease and varies. Some expenses may be included and are defined on a lease by lease basis.

Neighborhood: (1) The environment of a subject property that has a direct and immediate effect on value; (2) A geographic area defined for some useful purpose, such as to ensure for later multiple regression modeling that the properties are homogeneous and share important locational characteristics.

Net Operating Income (NOI): (1) The income expected from a property, after deduction of allowable expenses; (2) Net annual income is the amount generated by a property after subtracting vacancy and collection loss, adding secondary income, and subtracting all expenses required to maintain the property for its intended use. The expenses include management fees, reserves for replacement, maintenance, property taxes, and insurance, but do not include debt service, reserves for building additions, or income tax.

Net Leasable Area (also referred to as rentable square footage): The area within a building or structure that is actually occupied by an individual tenant. Net leasable area does not include any of the common areas, such as lobbies and restrooms shared by other tenants.

Obsolescence: A decrease in the value of a property occasioned solely by shifts in demand from properties of this type to other types of property and/or to personal services. Some of the principal causes of obsolescence are: (1) changes in the esthetic arts; (2) changes in the industrial arts, such as new inventions and new processes; (3) legislative enactments; (4) change in consumer demand for products that results in inadequacy or overadequacy; (5) migration of markets that results in misplacement of the property. Contrast depreciation, physical; depreciation, economic.

Overall Rate (OAR): A capitalization rate that blends all requirements of discount, recapture, and effective tax rates for both land and improvements; used to convert annual net operating income into an indicated overall property value.

Partial Interest: An interest (in property) that is less complete than a fee simple interest. Also, known as a "fractional" interest.

Percent Good: An estimate of the value of a property, expressed as a percentage of its replacement cost, after depreciation of all kinds has been deducted.

Physical Depreciation: Depreciation arising solely from a lowered physical condition of the property or a shortened life span as the result of ordinary use, abuse, and action of the elements.

Plottage Value: (1) The increment of value ascribed to a plot because of its suitability in size, shape, and/or location with reference to other plots (preferred); (2) The excess of the value of a large parcel of land formed by assemblage over the sum of the values of the unassembled parcels. Compare "assemblage".

Potential Gross Income (PGI): The sum of potential gross rent and miscellaneous income, that is, the income from rent and other sources that a property could generate with normal management, before allowing for vacancies, collection loss and normal operating expenses.

Price Related Differential (PRD): The mean divided by the weighted mean. The statistic has a slight bias upward and is not statistically definitive; however, price-related differentials above 1.03 tend to indicate assessment regressivity; price-related differentials below 0.98 tend to indicate assessment progressivity.

Principle of Substitution: The principle of substitution states that no buyer will pay more for a good than he or she would have to pay to acquire an acceptable substitute of equal utility in an equivalent amount of time.

Ratio Study: A study of the relationship between assessed values and market sales data.
Real Property: Consists of the interests, benefits, and rights inherent in the ownership of land plus anything permanently or semi-permanently attached to the land or legally defined as immovable; the bundle of rights with which ownership of real estate is endowed. To the extent that "real estate" commonly includes land and any permanent improvements, the two terms can be understood to have the same meaning. Also called "realty".

Replacement Cost New Less Depreciation (RCNLD): In the cost approach, replacement cost new less physical incurable depreciation.

Residual Value of Land: A value ascribed to land alone by deducting from the total value of land and improvements, the value of the improvements.

Reversion: The right of possession commencing on the termination of a particular estate.

Right-of-Way: R/W or RW, an easement consisting of a right of passage through the servient estate. By extension, the strip of land traversed by a railroad or public utility, whether owned by the railroad or utility company or used under easement agreement.

Single Net Lease (N): This type of lease requires the tenant to pay only the property taxes in addition to rent.

Standard Deviation: The statistic calculated from a set of numbers by subtracting the mean from each value and squaring the remainders, adding together all the squares, dividing by the size of the sample less one, and taking the square root of the result. When the data are normally distributed, one can calculate the percentage of observations within any number of standard deviations of the mean from normal probability tables. When the data are not normally distributed, the standard deviation is less meaningful, and one should proceed cautiously.

Statistics: (1) Numerical descriptions calculated from a sample, for example, the median, mean, or coefficient of dispersion. Statistics are used to estimate corresponding measures, termed parameters, for the population; (2) the science of studying numerical data systematically and of presenting the results usefully. Two main branches exist: descriptive statistics and inferential statistics.

Stratification: The division of a sample of observations into two or more subsets according to some criterion or set of criteria. Such a division may be made to analyze disparate property types, locations, or characteristics, for example.
Subdivision: A tract of land that has been divided into marketable building lots and such public and private ways as are required for access to those lots, and that is covered by a recorded plat.

Tax-Exempt Property: Property entirely excluded from taxation because of its type or use. The most common examples are religious, charitable, educational, or governmental properties. This definition omits property for which the application of a partial exemption reduces net taxable value to zero.

Tax Map: A map drawn to scale and delineated for lot lines or property lines or both, with dimensions or areas and identifying numbers, letters, or names for all delineated lots or parcels.

Tax Rate: The amount of tax stated in terms of a unit of the tax base. For property tax, it is expressed in dollar of tax per $\$ 1,000$ of value.

Time-Adjusted Sale Price: The price at which a property sold, adjusted for the effects of price changes reflected in the market between the date of sale and the date of analysis.

Total Economic Life: The period of time or units of production over which the operation of an asset is economically feasible, not necessarily the same as its physical life.

Trending: Adjusting the values of a variable for the effects of time. Usually used to refer to adjustments of assessments intended to reflect the effects of inflation and deflation and sometimes also, but not necessarily, the effects of changes in the demand for microlocational goods and services.

Triple Net Lease (NNN): This type of lease requires the tenant to pay ALL expenses in addition to rent.

Uniformity: The equality of the burden of taxation in the method of assessment.
Use Class: (1) A grouping of properties based on their use rather than, for example, their acreage or construction; (2) one of the following classes of property: single-family residential, multifamily residential, agricultural, commercial, industrial, vacant land and institutional/exempt; (3) Any subclass refinement of the above-for example, townhouse, detached single-family, condominium, house on farm, and so on.

Variance: A measure of dispersion equal to the standard deviation squared.
Zoning: The exercise of the police power to restrict landowners as to the use of their land and/or the type, size, and location of structures to be erected thereon.

## SECTION 6

SALES DATA

A. DATE RANGE OF SALES \& EFFECTIVE DATE OF NEW VALUE
B. QUALIFIED \& UNQUALIFIED SALES REPORT

## A. Date Range of Sales \& Effective Date of New Value

Effective date of this revaluation is $4 / 1 / 2022$.
Sales that occurred between $4 / 1 / 2021$ and $6 / 1 / 2022$ were used in the preliminary analysis. As vacant land sales were limited, we expanded the date range to $6 / 30 / 2022$ for vacant land sales.

Sales that occurred between 10/1/2021 and 9/27/2022 were used in the final analysis. Sales after $6 / 1 / 2022$ may not have been visited for verification.

A total of 90 qualified sales were used in the preliminary analysis/testing \& 78 qualified sales were used in the final analysis/testing.

## B. Qualified \& Unqualified Sales Report

The following sales listing for all sales that were verified as qualified "market sales" (via PA-34 reports filed by the buyer and seller at the time of the transaction, onsite visits, sales questionnaires or through research of MLS listing services) that were discovered and used in the analysis of costs for the revaluation. There are two listings. The first is a list of all Market Sales commonly called Qualified. The second is a listing of all the sales considered non-market or unqualified sales and not used in the cost analysis.

The sales list includes the following abbreviations, defined here:

```
LC=Land Use Code
    CI Comm/Ind
    EX-F Exempt-Federal
    EX-M Exempt-Municipal
    EX-P Exempt-PILT
    EX-S Exempt-State
    R1 1F Residential (1F = One Family)
    R1A 1F Residential Water Access
    R1W 1F Residential Waterfront
    R2 2F Residential (2F = Two Family)
    R2A 2F Residential Water Access
    R2W 2F Residential Waterfront
    R3 3F Residential (3F = Three Family)
    R3A 3F Residential Water Access
    R3W 3F Residential Waterfront
    R4 4F Residential (4F = Four Family)
    R4A 4F Residential Water Access
    R4W 4F Residential Waterfront
    UTL Utility-Other
    UTLE Utility-Electric
    UTLG Utility-Gas
    UTLW Utility-Water
```

NC=Neighborhood Code
A $\quad 60 \% \quad 40 \%$ Below the Average

B $\quad 70 \% \quad 30 \%$ Below the Average
C $\quad 80 \% \quad 20 \%$ Below the Average
D $\quad 90 \% \quad 10 \%$ Below the Average
E $\quad 100 \%$ Average for the Town
F $\quad 110 \% \quad 10 \%$ Above the Average
G $\quad 120 \% \quad 20 \%$ Above the Average
$\mathrm{H} \quad 130 \% \quad 30 \%$ Above the Average
I $\quad 140 \% \quad 40 \%$ Above the Average
J $\quad 150 \% \quad 50 \%$ Above the Average
K $\quad 160 \% \quad 60 \%$ Above the Average
L $\quad 170 \% \quad 70 \%$ Above the Average
M $\quad 180 \% \quad 80 \%$ Above the Average
$\mathrm{N} \quad 190 \%$ 90\% Above the Average
P 200\% 100\% Above the Average
Q $\quad 225 \% \quad 125 \%$ Above the Average
R $\quad 250 \% \quad 150 \%$ Above the Average
S $\quad 275 \% \quad 175 \%$ Above the Average
T 300\% 200\% Above the Average
X Backland Not Having Road Frontage
BR=Building Square Foot Rate - See Section 9C Final Cost Tables
SH=Story Height

| A | 1 Story Frame | E | 2.5 Story Frame |
| :--- | :--- | :--- | :--- |
| B | 1.5 Story Frame | F | 2.75 Story Frame |
| C | 1.75 Story Frame | G | 3 Story Frame |
| D | 2 Story Frame | H | 3.5+ Story Frame |
|  |  | I | Split Level |

EF AREA $=$ Effective Area. This is the actual area of each section of the building adjusted for cost. In other words, 800 square feet of first floor is more valuable than 800 square feet of basement, so the basement square footage is adjusted down for cost and the total effective area is the sum of all the sub areas adjusted for cost.
$\mathrm{I}=\quad$ This column will be either " I " for improved, meaning a land and building sale or "V" for vacant, meaning a land only sale.
$\mathrm{Q}=\quad$ This column is "Q" for qualified market sale or "U" for unqualified market sale.










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## SECTION 7

## SPREADSHEETS ANALYSIS

Page 146

## SPREADSHEET ANALYSIS

The following pages show the spreadsheets used to develop base values for land and buildings.
Land only sales were used when available and adjusted for location, excess acreage and road frontage leaving a residual value of the base undeveloped site. Land only sales similar in size to the zone minimum are selected when available, to help eliminate any bias of excess acreage or excess road frontage as the value associated with them has yet to be determined and has to be estimated at this time.

When enough sales are available, and a base undeveloped site value can be established, then excess acreage and road frontage values can be developed by using other sales and deducting the base undeveloped site to extract an indicated preliminary value for acreage above the minimum lot size required for development. This can also be done for excess road frontage.

Once land values are determined, we can then establish the developed site value by using improved sales with relatively new homes, if available.

Then a spreadsheet can be developed, using all the prior developed values for the developed site, excess land and excess road frontage and confirm or alter the estimated building square foot cost to reflect the very specific local market.

Now with land and building values developed using the following spreadsheets, we can begin to analyze the impact of waterfront, water access, views, or any other amenity, if any exist.

All this information is further tested via the final town wide sales analysis module for the CAMA system. Final values may vary slightly from those originally developed and are generally noted as such. The sales results are found in Section $9 B$ of this manual and the final cost tables are found in Section 9C.

Page 148
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 Land Residual Value $=$ Adjusted Sale Price - Building Value - Features Value - Excess Ac Value - Excess FF Value Building Value $=$ Est Building Square Foot Cost * Bldg Rate * (1-(Total Depreciation / 100)) * Bldg Sq Ft

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 Location Sale
 Building Base Year/Depreciation: 2022/1.25

*Building Cond Values: $1.00=$ EXCELLENT $\quad 1.50=$ VERY GOOD $\quad 2.00=$ GOOD $\quad 2.50=$ AVERAGE $\quad 3.00=$ FAIR $\quad 4.00=$ POOR $\quad 5.00=$ VERY POOR
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$\underline{\text { Indicated Site Value }=\text { Land Residual Value } / \mathrm{Nhdb} / \text { Site } / \text { Dway } / \text { Road } / \text { Topo } / \text { Cond }}$ Land Residual Value＝Adjusted Sale Price－Building Value－Features Value－Excess Ac Value－Excess FF Value Building Value $=$ Est Building Square Foot Cost＊Bldg Rate＊（1－（Total Depreciation／100））$*$ Bldg Sq Ft





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 $\begin{array}{lr}83 \text { WESTERN AVE } & 08 / 02 / 21 \\ 00005 \mathrm{D} 000409000000 & 242\end{array}$ | Location |
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 Building Base Year／Depreciation：2022／1．25

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HDVGЩOV SSADXG Bldg Residual Value＝Adjusted Sale Price－Adj Site Value－Features Value－Excess Ac Value－Excess FF Value Excess FF Value $=$ Parcel Excess FF＊Excess Foot Frontage Value Excess Ac Value $=($ Acres－Site Acreage）$*$ Est．Excess Acreage Value＊Parcel Acreage Size Adjustment＊（Parcel Backland Acreage Cond／100）＊（Parcel Backland Topo／100） Adj Site Value＝Buildable Site Value＊Nhdb＊Site＊Dway＊Road＊Cond Adjusted Sale Price $=$ Sale Price＊$(1+($ Days＊Annual Trend $\% ~ / ~ 365) ~) ~$


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| 587 CRANEY HILL RD | $10 / 22 / 21$ | $\$ 1,100,00010$ |
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## SECTION 8

## A. FIELD REVIEW

## B. INFORMAL HEARING

 PROCESS1. Number of Hearings
2. Results of Hearing

Page 160

## A. Field Review

Preliminary values were established based on the cost tables developed and tested via the statistical analysis. The statistical results and preliminary values were reviewed with the local authority, discussing neighborhoods, the sales basis for land and building cost tables, the preliminary sales charts, base values and resulting statistics of all sales along with graphs. A report of all preliminary values in town is also reviewed with the local authority showing the overall value of the town, as well as individual values for their comment.

## Field Review

Then the job supervisor and one other assessor reviewed each parcel again for final "form and fit" testing. This review is generally done from the road or driveway checking the exterior to ensure the property structure, quality, condition and depreciation, as well as review the visible site, the lister's notes and picture of the property.

This is a slow, time consuming process that improves consistency from lot to lot and neighborhood to neighborhood, making all subjective considerations of one experienced supervisor. We find this extra effort improves the overall job quality and consistency. When anomalies are noticed, another inspection is made to correct or verify the situation.

## Property Specific Adjustment Guidelines

| Land Adjustments |  |
| :--- | :--- |
| Undeveloped Land - Wooded Lot | $-22 \%$ (78 Site Modifier) |
| Undeveloped Land - Cleared Lot | $-17 \%$ (83 Site Modifier) |
| Undeveloped Driveway | $-10 \%$ (90 Site Modifier) |
| Commercial Use | +25 to +900, depending on how extensive the use |
| Mobile Home Parks | +175 to +250, depending on how extensive use, |
|  | Supported by income approach to value |
| Shared Driveway/Access (SHDW) | $-5 \%$ or greater depending on size \& impact |
| ROW Across Lot to Access Another | Varies - dependent upon access characteristics, |
|  | typically -5 to $-10 \%$ |
| Topography (TOPO) | Varies - dependent upon severity |
| Less Than Average Access (ACC) | Varies - dependent upon severity typically -5 to -10 |
| Cost to Develop (CTD) | Varies - determined by field review |
| Wetness or Shape | Varies - dependent upon severity |
| Not Buildable (NBD) | $-90 \%$ (10 Land Condition) |
| Not Buildable (NBD W/ XFOB or CE) | $-75 \%$ (25 Land Condition) |
| Not Buildable/Size (NBD/SIZE) | $-95 \%$ (5 Land Condition) |
| Recreational Lot (REC) | $-75 \%$ (25 Land Condition) |
| Location (LOC) | $-5 \%$ to -10\% dependent on severity |

This adjustment is applied to residential homes that are in close proximity to 202 NH-9, mobile home parks, gravel and lumber operations, etc.

| In-Law Apartment or 2 Family | $+0 \%(100$ Land Condition $)$ |
| :--- | :--- |
| 3-4 Family Dwelling | $+0 \%(100$ Land Condition $)$ |
| Current Use Wetlands | $-90(10$ Land Condition $)$ |

On properties with multiple adjustments, the total land condition may vary to account for all the site specific adjustments.
$-1 \%$ to $-3 \%$ Dependent on Severity
This adjustment is typically seen on gambrel style dwellings as there is a loss in space in the upper floor due to the pitch of the roof.
Close to Road (CTR)
-5\%
This adjustment is applied to residential homes that are abnormally close to the road.
Location (LOC) $-5 \%$ to $-10 \%$ Dependent on Severity
This adjustment is applied to residential homes that are in close proximity to 202 NH-9, mobile home parks, gravel and lumber operations, etc.
Dirt Basement (DB)
$-1 \%$ or greater depending on severity
Low Basement (LB) $\quad-1 \%$ or greater depending on severity
A basement with low headroom (less than 5')
Wet Basement (WB)
Layout and Design (LOD)
$-1 \%$ or greater depending on severity
$-10 \%$
This adjustment is applied to homes where the main domicile is above a garage.
Common Wall (CW) $-1 \%$ to $-2 \%$ or greater depending on severity
This adjustment is typically applied to condominiums where the units share one or two walls
Restrictions ` -25\%
This adjustment is typically applied to apartment buildings with rent restrictions.
Misc/C-Notes
Varies
Buildings require depreciation for many items. The overall condition of the home usually accounts for the majority of normal wear and tear items but often depreciation is needed to account for issued that are short lived and have a cost to cure associated with them, ie roof and siding.

## Ski Lift Value (Pat's Peak)

Lift values represent the building (top \& bottom) and towers affixed to the ground. The values were derived using a formula from Marshall \& Swift found in Section 67 Page 3. This formula derives the full cost, which includes chairs, cable and motor units, which in New Hampshire is not taxable property. Therefore, it was concluded that dropping the double/triple chair cost and person per hour, then only using the vertical drop and length, that a value relevant to cost of adding the towers and buildings would be derived. As such, the new formula is as follows: Vertical Drop + Length x Cost From Table $=$ Lift Value of Poles \& Lift Buildings.

## B. Informal Hearing Process

The informal hearing process begins with a notice of preliminary value and information on how to make an appointment to review the assessment with the assessor was mailed first class on: August 26, 2022.

Sample notice can be found in Section 5. Abbreviations \& Samples
The property owners were given 60 days to review their property record card on Avitar's website and if they wished to talk with an assessor they had the opportunity to arrange a phone appointment at a later date.

The phone appointment hearings were held for $\underline{3}$ days from $\underline{9 / 12 / 2022}$ to $\underline{9 / 14 / 2022}$ and resulted in $\underline{129}$ taxpayers making appointments to discuss their assessments.

If the taxpayer chose not to schedule a phone appointment, they were afforded the option to send their concerns to an Avitar email where the update supervisor was able to respond directly to them. They were also advised they could put their concerns in writing and forward to the town for review.

Once all the informal hearings were completed, the supervisor reviewed all the information and recommendations and made final changes and produced the final statistical results and graphs.

It was discovered during the hearing process and subsequent review that Henniker has a unique zoning ordinance that states, "Land fronting on or accessed off of a Class V road with a gravel surface may be subdivided with a minimum lot area of 10 acres". As such, these were reviewed and changed accordingly using the 10 acre minimum. No other specific changes occurred that resulted in large changes or an issue with the model, etc., only the typical data changes from properties that had not previously had an interior inspection, etc. i.e. finished basement and bedroom/bathroom count.

Page 164

## SECTION 9

A. CALIBRATION TECHNIQUE B. FINAL STATISTICAL ANALYSIS \& TESTING C. FINAL VALUATION TABLES

Page 166

## A. MODEL CALIBRATION TECHNIQUE

Once all the local sales data has been verified via onsite measure and list of all buildings and land information, the sale date, price and circumstances are verified by the appraisal supervisor via owner interview, questionnaire, PA-34, MLS or prior owner/real estate agent interview.

That data is then used to develop preliminary costs for land and building tables needed for the CAMA system to calculate assessment values for all property in the municipality once the rest of the properties are measured and listed.

When the CAMA cost tables are defined, we compute the assessment to sales ratio for each property and produce graphs and reports which can then be used to calibrate the CAMA system to predict the market value of all property in the municipality as fairly as possibly. The following are samples of the graphs used to test and calibrate the CAMA model through multiple reiterations of the sales analysis program:

|  | \# of Parcels | $\square$ Median A/S x $\mathbf{1 0 0}$ |
| :--- | :---: | :---: |
| 0 | 31 | 105.32 |
| 0 to 5 | 42 | 102.70 |
| .5 to 1 | 36 | 110.83 |
| 1 to 2 | 53 | 105.63 |
| 2 to 10 | 48 | 109.44 |
| $>10$ | 15 | 102.90 |



The hashed bars indicate the number of sales in each group, while the solid bars indicate the median assessment to sales ratio. This graph charts ratios for various lot sizes of the sales data and enables us to determine if all lots are fairly assessed regardless of size.

Here the groups, number of sales in each group and the median ratio are displayed.

The sales are charted by neighborhood designation to test if there is a neighborhood bias. This sample chart indicates that neighborhood "C" is being significantly over assessed; "D" is slightly over assessed, while the other neighborhoods are fairly evenly assessed. However, neighborhood "C" has only one sale and as such, is not a clear indication of a model bias and is disregarded.


This graph is charting building age groups and their median ratio to see if the depreciation schedule is working across all age groups.

It is important to note the number of sales in each group. In this chart, the 1886 group seems to show an over assessment, but it is only one sale and as such, is not as meaningful. However, the 1901 group has four sales with a high ratio and may indicate a problem.

## Sales Ratio Bar Graphs

Median Assessment/Sales Ratio by Year of Construction: This is a comparison of sale to assessment grouped by year of construction. This shows that effect, if any, of age on the median assessment ratio of various age groupings. It is used to help test that the depreciation used for normal age is consistently and equitably working across all ages of the sales.

Median Assessment/Sales Ratio by Effective Area: This graph is a test of the effect of size of the building and its impact on our valuation model. It is used to calibrate, as well as show whether or not the size adjustment scale is effectively working with small buildings, as well as large buildings.

Median Assessment/Sales Ratio by Story Height: This graph normally shows two to four groups based on the number of different story heights in the sales sample and demonstrates the effect of multiple floors on sales. It is used to test and calibrate story height adjustments to ensure our adjustment by story height is working.

Distribution of Sales Ratio: This shows the clustering of sales around our median ratio. The majority of sales should be at or near 1 , which is actually $100 \%$ and taper off in both directions, below and above the $100 \%$ level indicating a normal distribution of sales ratios.

Median Assessment/Sales Ratio by Sale Price: We tested our computed values to actual sales values as in all these graphs, but here we are testing to see if there is a bias between low and high values by graphing the median ratio of value groups - low to high. It is used to test if a bias exists by value.

Median Assessment/Sales Ratio by Neighborhood: This graph tests our neighborhood delineation to ensure that our neighborhood codes are fair and equitable. With a median ratio of all groups as close to $100 \%$ as possible, this demonstrates a good neighborhood delineation.

Median Assessment/Sales Ratio by Zone: If there is more than one zoning district in a town and sales exist in more than one zone, the chart will show the median ratio for each zone to test for a zoning bias and to re-calibrate, if necessary, to reflect a reasonable relationship through all zones based on the median ratio.

Median Assessment/Sales Ratio by Acreage: This graph is used to test and calibrate the value difference of various size lots. The chart shows the median ratio by various lot size groupings of the sales data.

Median Assessment/Sales Ratio by Use: This graph shows the median ratio of various groups of land use within the sales data. It is used to calibrate the CAMA model to effectively treat each use fairly at similar assessment to sales ratios.

Median Assessment/Sales Ratio by Building Grade: This graph helps test the effect of building quality of construction adjustments by showing the median ratio for each grade classification within the sales sample.

As the true value of any property falls within a range of the most likely low to the most likely high value, these bar charts should show a relatively straight line. Rarely will it ever be a straight line. It is intended to show whether or not a strong measurable and correctable bias exists. As long as there is no trend up or down from the lowest to the highest grouping, then what bias exists, is negligible. In other words, everyone is being treated the same.

However, it is important to note that 1 or even 2 sales do not provide definitive information as to whether a bias exists or not. As such, it is possible for a graph with a group of only 1 or 2 sales to show a spike or drop compared to the rest. And while it is an indication of possible bias, it is not conclusive enough to assume any type of corrective action and as such, in mass appraisal it is documented in these graphs for future monitoring, but does not necessarily affect the overall results of the revaluation program.

All these graphs enable the CAMA model to be tested beyond the standard statistics as required by the DRA and the ASB guidelines to show equity within various categories to ensure the most equitable assessments possible.

Page 170

## SECTION 9

## B. FINAL STATISTICAL ANALYSIS REPORTS

|  | Sales Analysis Statistics |  |  |
| :---: | :---: | :---: | :---: |
| Number of Sales: | $\mathbf{7 8}$ | Mean Sales Ratio: | 0.9931 |
| Minimum Sales Ratio: | $\mathbf{0 . 8 1 0 7}$ | Median Sales Ratio: | $\mathbf{0 . 9 9 9 6}$ |
| Maximum Sales Ratio: | $\mathbf{1 . 1 7 0 9}$ | Standard Deviation: | 0.0547 |
| Aggregate Sales Ratio: | $\mathbf{0 . 9 9 3 6}$ | Coefficient of Dispersion: | 4.1678 |

## Sales Analysis Criteria

Sold: 10/01/2021-09/27/2022
Building Value: 0-99999999
Land Value: 0-99999999
Current Use CR: 0-99999999
Year Built: 1600-2022
Story Height: ALL
Base Rate: ALL
Qualified: YES
Improved: YES
View: All
Include Comm./Ind./Util.: YES

Sale Ratios: 0.000-999.999
Bldg Eff. Area: 0-99999999
Land Use: ALL
Acres: 0-99999999
Trend: 0\% Prior to 09/27/2022
Neighborhood: ALL
Zone: ALL

Unqualified: NO
Vacant: YES
Waterfront: All
Water Body: ANY

Filter By Current: NO

Page 174




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Henniker:Median A/S Ratio for Views/Waterfront/Other

|  | Sales Analysis Statistics |  |  |
| :---: | :---: | :---: | :---: |
| Number of Sales: | 7 | Mean Sales Ratio: | $\mathbf{1 . 0 0 9 1}$ |
| Minimum Sales Ratio: | $\mathbf{0 . 9 3 8 4}$ | Median Sales Ratio: | $\mathbf{0 . 9 9 3 7}$ |
| Maximum Sales Ratio: | $\mathbf{1 . 0 8 5 8}$ | Standard Deviation: | $\mathbf{0 . 0 5 3 1}$ |
| Aggregate Sales Ratio: | $\mathbf{0 . 9 8 9 4}$ | Coefficient of Dispersion: | 4.0703 |

## Sales Analysis Criteria

Sold: 10/01/2021-09/27/2022
Building Value: 0-99999999
Land Value: 0-99999999
Current Use CR: 0-99999999
Year Built: 1600-2022
Story Height: ALL
Base Rate: ALL
Qualified: YES
Improved: NO
View: All
Include Comm./Ind./Util.: YES

Sale Ratios: 0.000-999.999
Bldg Eff. Area: 0-99999999
Land Use: ALL
Acres: 0-99999999
Trend: 0\% Prior to 09/27/2022
Neighborhood: ALL
Zone: ALL

Unqualified: NO
Vacant: YES
Waterfront: All
Water Body: ANY

Filter By Current: NO




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Henniker:Median A/S Ratio for Views/Waterfront/Other


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115，000 NORTHEAST BUILDERS








|  | Sales Analysis Statistics |  |  |
| :---: | :---: | :---: | :---: |
| Number of Sales: | $\mathbf{7 1}$ | Mean Sales Ratio: | $\mathbf{0 . 9 9 1 5}$ |
| Minimum Sales Ratio: | $\mathbf{0 . 8 1 0 7}$ | Median Sales Ratio: | $\mathbf{1 . 0 0 0 8}$ |
| Maximum Sales Ratio: | $\mathbf{1 . 1 7 0 9}$ | Standard Deviation: | $\mathbf{0 . 0 5 5 0}$ |
| Aggregate Sales Ratio: | 0.9937 | Coefficient of Dispersion: | 4.1650 |

## Sales Analysis Criteria

Sold: 10/01/2021-09/27/2022
Building Value: 0-99999999
Land Value: 0-99999999
Current Use CR: 0-99999999
Year Built: 1600-2022
Story Height: ALL
Base Rate: ALL
Qualified: YES
Improved: YES
View: All
Include Comm./Ind./Util.: YES

Sale Ratios: 0.000-999.999
Bldg Eff. Area: 0-99999999
Land Use: ALL
Acres: 0-99999999
Trend: 0\% Prior to 09/27/2022
Neighborhood: ALL
Zone: ALL

Unqualified: NO
Vacant: NO
Waterfront: All
Water Body: ANY

Filter By Current: NO

Page 206

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Henniker:Median A/S Ratio by Effective Area













Henniker:Median A/S Ratio for Views/Waterfront/Other









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| Feature Type |
| :--- |
| BARN-1STRY/LOFT |






















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1006 BROWNS WAY | CIVHBIY YONIVEL |
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Map： 000007 Lot： 000557













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| Feature Type |
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| CARPORT WOOD |
| BARN－1STRY |

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HENNIKER，NH 03242
226 PATCH ROAD MARTINEZ，KAITLYN MARTINEZ，DERRICK D C YOIYYGU＇ZANILEVK
NOILENYOHNI YGNMO

Map： 000012 Lot： 000662

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DOHERTY BRENDA MARIE
558 TANGLEWOOD DR
DOHERTY ROBERT SEAN
Map：00005B Lot： 000110


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## SECTION 9

## C. FINAL VALUATION TABLES

| Land Pricing Zones 01 |  |  |  |
| ---: | :---: | :---: | :---: |
| Description: | VILLAGE PROPER WS | $\$ 40,000 @$ | 0.010 ac |
| Lot Size: | 0.46 | $\$ 75,000 @$ | 0.100 ac |
| Frontage: | 100 | $\$ 85,000 @$ | 0.250 ac |
| Lot Price: | $\$ 95,000$ | $\$ 95,000 @$ | 0.460 ac |
| Excess Acreage: | $\$ 2,500$ | $\$ 95,000 @$ | 0.460 ac |
| Excess Frontage: | $\$ 150$ | $\$ 95,000 @$ | 0.460 ac |
| View: | $\$ 125,000$ | $\$ 95,000 @$ | 0.460 ac |
|  |  | $\$ 95,000 @$ | 0.460 ac |
|  |  | $\$ 95,000 @$ | 0.460 ac |


|  | Zone 02 |  |  |
| ---: | :---: | :---: | :---: |
| Description: | VILLAGE PROPER WO WS | $\$ 40,000 @$ | 0.010 ac |
| Lot Size: | 1.00 | $\$ 75,000 @$ | 0.100 ac |
| Frontage: | 100 | $\$ 85,000 @$ | 0.250 ac |
| Lot Price: | $\$ 124,500$ | $\$ 95,000 @$ | 0.460 ac |
| Excess Acreage: | $\$ 2,500$ | $\$ 110,000 @$ | 0.750 ac |
| Excess Frontage: | $\$ 200$ | $\$ 124,500 @$ | 1.000 ac |
| View: | $\$ 125,000$ | $\$ 124,500 @$ | 1.000 ac |
|  |  | $\$ 124,500 @$ | 1.000 ac |
|  |  | $\$ 124,500 @$ | 1.000 ac |


|  | Zone 03 |  |  |
| ---: | :---: | :--- | :--- |
| Description: | VILLAGE COMM WS | $\$ 40,000 @$ | 0.010 ac |
| Lot Size: | 0.46 | $\$ 75,000 @$ | 0.100 ac |
| Frontage: | 100 | $\$ 85,000 @$ | 0.250 ac |
| Lot Price: | $\$ 95,000$ | $\$ 95,000 @$ | 0.460 ac |
| Excess Acreage: | $\$ 2,500$ | $\$ 95,000 @$ | 0.460 ac |
| Excess Frontage: | $\$ 150$ | $\$ 95,000 @$ | 0.460 ac |
| View: | $\$ 125,000$ | $\$ 95,000 @$ | 0.460 ac |
|  |  | $\$ 95,000 @$ | 0.460 ac |
|  |  | $\$ 95,000 @$ | 0.460 ac |


| Zone 04 |  |  |  |
| ---: | :---: | :---: | :---: |
| Description: | VILLAGE COMM WO WS | $\$ 40,000 @$ | 0.010 ac |
| Lot Size: | 1.00 | $\$ 75,000 @$ | 0.100 ac |
| Frontage: | 100 | $\$ 85,000 @$ | 0.250 ac |
| Lot Price: | $\$ 124,500$ | $\$ 95,000 @$ | 0.460 ac |
| Excess Acreage: | $\$ 2,500$ | $\$ 110,000 @$ | 0.750 ac |
| Excess Frontage: | $\$ 200$ | $\$ 124,500 @$ | 1.000 ac |
| View: | $\$ 125,000$ | $\$ 124,500 @$ | 1.000 ac |
|  |  | $\$ 124,500 @$ | 1.000 ac |
|  |  | $\$ 124,500 @$ | 1.000 ac |


| Zone 05 |  |  |  |
| :---: | :---: | :---: | :---: |
| Description: | MEDIUM COMMERCIAL | \$ 40,000 @ | 0.010 ac |
| Lot Size: | 2.00 | \$75,000 @ | 0.100 ac |
| Lot | 2.00 | \$ 85,000 @ | 0.250 ac |
| Frontage: | 125 | \$ 95,000 @ | 0.460 ac |
| Lot Price: | \$ 127,000 | \$ 110,000 @ | 0.750 ac |
| Excess Acreage: | \$ 2,500 | \$ 124,500 @ | 1.000 ac |
|  |  | \$ 127,000 @ | 2.000 ac |
| Excess Frontage: | \$ 175 | \$ 127,000 @ | 2.000 ac |
| View: | \$ 125,000 | \$ 127,000 @ | 2.000 ac |


|  | Zone 06 |  |  |
| ---: | :---: | :---: | :---: |
| Description: | COMM RECREATIONAL | $\$ 40,000 @$ | 0.010 ac |
| Lot Size: | 2.00 | $\$ 75,000 @$ | 0.100 ac |
| Frontage: | 125 | $\$ 85,000 @$ | 0.250 ac |
| Lot Price: | $\$ 127,000$ | $\$ 95,000 @$ | 0.460 ac |
| Excess Acreage: | $\$ 2,500$ | $\$ 110,000 @$ | 0.750 ac |
| Excess Frontage: | $\$ 175$ | $\$ 124,500 @$ | 1.000 ac |
| View: | $\$ 125,000$ | $\$ 127,000 @$ | 2.000 ac |
|  |  | $\$ 127,000 @$ | 2.000 ac |
|  | $\$ 127,000 @$ | 2.000 ac |  |


|  | Zone 07 |  |  |
| ---: | :---: | :---: | :---: |
| Description: | COMM RECREATIONAL 1 | $\$ 40,000 @$ | 0.010 ac |
| Lot Size: | 5.00 | $\$ 75,000 @$ | 0.100 ac |
| Frontage: | 125 | $\$ 85,000 @$ | 0.250 ac |
| Lot Price: | $\$ 134,500$ | $\$ 95,000 @$ | 0.460 ac |
| Excess Acreage: | $\$ 2,500$ | $\$ 110,000 @$ | 0.750 ac |
| Excess Frontage: | $\$ 175$ | $\$ 124,500 @$ | 1.000 ac |
| View: | $\$ 125,000$ | $\$ 127,000 @$ | 2.000 ac |
|  |  | $\$ 132,000 @$ | 4.000 ac |
|  |  | $\$ 134,500 @$ | 5.000 ac |


| Zone 08 |  |  |  |
| ---: | :---: | ---: | :--- |
| Description: | HEAVY COMMERCIAL | $\$ 40,000 @$ | 0.010 ac |
| Lot Size: | 2.00 | $\$ 75,000 @$ | 0.100 ac |
| Frontage: | 125 | $\$ 85,000 @$ | 0.250 ac |
| Lot Price: | $\$ 127,000$ | $\$ 95,000 @$ | 0.460 ac |
| Excess Acreage: | $\$ 2,500$ | $\$ 110,000 @$ | 0.750 ac |
| Excess Frontage: | $\$ 175$ | $\$ 124,500 @$ | 1.000 ac |
| View: | $\$ 125,000$ | $\$ 127,000 @$ | 2.000 ac |
|  |  | $\$ 127,000 @$ | 2.000 ac |
|  |  | $\$ 127,000 @$ | 2.000 ac |


|  | Zone 09 |  |  |
| ---: | :---: | :---: | :---: |
| Description: | RES NEIGHBORHOOD | $\$ 40,000 @$ | 0.010 ac |
| Lot Size: | 2.00 | $\$ 75,000 @$ | 0.100 ac |
| Frontage: | 200 | $\$ 85,000 @$ | 0.250 ac |
| Lot Price: | $\$ 127,000$ | $\$ 95,000 @$ | 0.460 ac |
| Excess Acreage: | $\$ 2,500$ | $\$ 110,000 @$ | 0.750 ac |
| Excess Frontage: | $\$ 125$ | $\$ 124,500 @$ | 1.000 ac |
| View: | $\$ 125,000$ | $\$ 127,000 @$ | 2.000 ac |
|  |  | $\$ 127,000 @$ | 2.000 ac |
|  | $\$ 127,000 @$ | 2.000 ac |  |


|  | Zone 10 |  |  |
| ---: | :---: | :---: | :---: |
| Description: | RURAL RESIDENTIAL | $\$ 40,000$ | $@$ |
| Lot Size: | 5.00 | $\$ 75,000$ | 0.010 ac |
| Frontage: | 250 | $\$ 85,000$ | 0.100 ac |
| Lot Price: | $\$ 134,500$ | $\$ 95,000$ | 0.250 ac |
| Excess Acreage: | $\$ 2,500$ | $\$ 110,000$ | 0.460 ac |
| Excess Frontage: | $\$ 100$ | $\$ 124,500$ | 0.750 ac |
| View: | $\$ 125,000$ | $\$ 127,000$ | 1.000 ac |
|  |  | $\$ 132,000$ | 2.000 ac |
|  |  | $\$ 134,500$ | 4.000 ac |
|  |  |  | 5.000 ac |


| Zone 11 |  |  |
| :---: | :---: | :---: |
| Description: EOD - EDUCATION WS <br> Lot Size: 0.46 <br> Frontage: 100 <br> Lot Price: $\$ 95,000$ <br> Excess Acreage: $\$ 2,500$ <br> Excess Frontage: $\$ 150$ <br> View: $\$ 125,000$ | $\$ 40,000 @$ $\$ 75,000 @$ $\$ 85,000 @$ $\$ 95,000 @$ $\$ 95,000 @$ $\$ 95,000 @$ $\$ 95,000 @$ $\$ 95,000 @$ $\$ 95,000$ | $\begin{aligned} & 0.010 \mathrm{ac} \\ & 0.100 \mathrm{ac} \\ & 0.250 \mathrm{ac} \\ & 0.460 \mathrm{ac} \\ & 0.460 \mathrm{ac} \\ & 0.460 \mathrm{ac} \\ & 0.460 \mathrm{ac} \\ & 0.460 \mathrm{ac} \\ & 0.460 \mathrm{ac} \end{aligned}$ |


|  | Zone 12 |  |  |
| ---: | :---: | ---: | :--- |
| Description: | EOD -EDUCATION WO WS | $\$ 40,000 @$ | 0.010 ac |
| Lot Size: | 1.00 | $\$ 75,000 @$ | 0.100 ac |
| Frontage: | 100 | $\$ 85,000 @$ | 0.250 ac |
| Lot Price: | $\$ 124,500$ | $\$ 95,000 @$ | 0.460 ac |
| Excess Acreage: | $\$ 2,500$ | $\$ 110,000 @$ | 0.750 ac |
| Excess Frontage: | $\$ 200$ | $\$ 124,500 @$ | 1.000 ac |
| View: | $\$ 125,000$ | $\$ 124,500 @$ | 1.000 ac |
|  |  | $\$ 124,500 @$ | 1.000 ac |
|  |  | $\$ 124,500 @$ | 1.000 ac |


|  | Zone 13 |  |  |
| ---: | :---: | ---: | :--- |
| Description: | FD - FEDERAL LANDS | $\$ 40,000 @$ | 0.010 ac |
| Lot Size: | 1.00 | $\$ 75,000 @$ | 0.100 ac |
| Frontage: | 100 | $\$ 85,000 @$ | 0.250 ac |
| Lot Price: | $\$ 124,500$ | $\$ 95,000 @$ | 0.460 ac |
| Excess Acreage: | $\$ 2,500$ | $\$ 110,000 @$ | 0.750 ac |
| Excess Frontage: | $\$ 200$ | $\$ 124,500 @$ | 1.000 ac |
| View: | $\$ 125,000$ | $\$ 124,500 @$ | 1.000 ac |
|  |  | $\$ 124,500 @$ | 1.000 ac |
|  |  | $\$ 124,500 @$ | 1.000 ac |


| Land Use Codes |  |
| :--- | :--- |
| Code | Description |
| 79D | 79-D HISTORIC BARN |
| 79F | 79-F FARM STRUCT |
| CI | COM/IND |
| EX-F | EXEMPT-FED |
| EX-M | EXEMPT-MUNIC |
| EX-P | EXEMPT-PILT |
| EX-S | EXEMPT-STATE |
| R1 | 1F RES |
| R1A | 1F RES WTR ACS |
| R1W | 1F RES WTRFRNT |
| R2 | 2F RES |
| R2A | 2F RES WTR ACS |
| R2W | 2F RES WTRFRNT |
| R3 | 3F RES |
| R3A | 3F RES WTR ACS |
| R3W | 3F RES WTRFRNT |
| R4 | 4F RES |
| R4A | 4F RES WTR ACS |
| R4W | 4F RES WTRFRNT |
| UTL | UTILITY-OTHER |
| UTLE | UTILITY-ELEC |
| UTLG | UTILITY-GAS |
| UTLW | UTILITY-WATER |


| Neighborhoods |  |  |
| :--- | :--- | ---: |
| Code | Adjustment | Factor |
| A | AVERAGE-40 | 60 |
| B | AVERAGE-30 | 70 |
| C | AVERAGE-20 | 80 |
| D | AVERAGE-10 | 90 |
| E | AVERAGE | 100 |
| F | AVERAGE+10 | 110 |
| G | AVERAGE+20 | 120 |
| H | AVERAGE+30 | 130 |
| I | AVERAGE+40 | 140 |
| J | AVERAGE+50 | 150 |
| K | AVERAGE+60 | 160 |
| L | AVERGE+70 | 170 |
| M | AVERAGE+80 | 180 |
| N | AVERAGE+90 | 190 |
| P | AVERAGE+100 | 200 |
| Q | SPECIAL 225\% | 225 |
| R | SPECIAL $250 \%$ | 250 |
| S | SPECIAL 275\% | 275 |
| T | SPECIAL 300\% | 300 |
| X | BACKLAND | 100 |


| Site Modifiers |  |  |
| :--- | :--- | ---: |
| Code | Description | Factor |
| A | AVERAGE | 100 |
| B | BEST | 150 |
| E | EXCELLENT | 125 |
| F | FAIR | 95 |
| G | GOOD | 105 |
| N | NATURAL | 85 |
| NA | N/A | 100 |
| U | UND/WOODS | 78 |
| W | UND/CLR | 83 |
| Y | VERY GOOD | 110 |


| Topography Modifiers <br> Code <br> Description |  |  |
| :--- | :--- | ---: |
| A | LEVEL | Factor |
| B | MILD | 100 |
| C | ROLLING | 95 |
| D | MODERATE | 90 |
| E | STEEP | 75 |
| F | SEVERE | 50 |


| Road Modifiers |  |  |
| :--- | :--- | ---: |
| Code | Description | Factor |
| G | GRAVEL/DIRT | 95 |
| K | N/A | 100 |
| N | NONE | 100 |
| P | PAVED | 100 |


| Driveway Modifiers <br> Code <br> Description |  |  |
| :--- | :--- | ---: |
| B | BRICK/COBBLESTONE | Factor |
| C | CONCRETE | 105 |
| G | GRAVEL/DIRT | 95 |
| GR | GRASS | 95 |
| K | N/A | 100 |
| P | PAVED | 100 |
| PP | PART PAVED | 98 |
| U | UNDEVELOPED | 90 |


|  | Current Use Codes |  |  |
| :--- | :--- | ---: | ---: |
| Code | Description | Min. Value | Max. Value |
| CUDE | DISCRETNRY | $\$ 0.00$ | $\$ 0.00$ |
| CUFL | FARM LAND | $\$ 25.00$ | $\$ 425.00$ |
| CUMH | MNGD HARDWD | $\$ 38.00$ | $\$ 58.00$ |
| CUMO | MNGD OTHER | $\$ 24.00$ | $\$ 36.00$ |
| CUMW | MNGD PINE | $\$ 74.00$ | $\$ 111.00$ |
| CUUH | UNMNGD HARDWD | $\$ 64.00$ | $\$ 96.00$ |
| CUUL | UNPRODUCTIVE | $\$ 24.00$ | $\$ 24.00$ |
| CUUO | UNMNGD OTHER | $\$ 40.00$ | $\$ 60.00$ |
| CUUW | UNMNGD PINE | $\$ 123.00$ | $\$ 185.00$ |
| CUWL | WETLANDS | $\$ 24.00$ | $\$ 24.00$ |


| View Subjects |  |  |
| :--- | :--- | ---: |
| Code | Description | Factor |
| HLS | HILLS | 50 |
| HMT | HILLS/MOUNTAINS | 110 |
| LAK | LAKES | 100 |
| MTS | MOUNTAINS | 100 |
| PST | PASTORAL | 25 |
| RIVER | RIVER | 25 |


| View Widths |  |  |
| :--- | :--- | ---: |
| Code | Description | Factor |
| AVG | AVERAGE | 100 |
| NAR | NARROW | 50 |
| PAN | PANORAMIC | 150 |
| TUN | TUNNEL | 25 |
| WID | WIDE | 125 |


| View Depths |  |  |
| :--- | :--- | ---: |
| Code | Description | Factor |
| D100 | FULL | 100 |
| D25 | TOP25 | 25 |
| D50 | TOP50 | 50 |
| D75 | TOP75 | 75 |


| View Distances |  |  |
| :--- | :--- | ---: |
| Code | Description | Factor |
| CLS | CLOSE | 50 |
| DST | DISTANT | 100 |
| EXTRM | EXTREME | 125 |


| Water Body Frontage Foot Factors |  |  |  |
| :---: | :---: | :---: | :---: |
| Water Body Name | Base Value | Frontage Feet | Factor |
| BEAVER POND | \$ 25,000 |  |  |
|  |  | 1 ft . | 25 |
|  |  | 10 ft . | 50 |
|  |  | 50 ft . | 60 |
|  |  | 100 ft . | 80 |
|  |  | 150 ft . | 90 |
|  |  | 200 ft . | 100 |
|  |  | 250 ft . | 105 |
|  |  | 500 ft . | 110 |
|  |  | 750 ft . | 120 |
| COLLEAGUE POND | \$ 50,000 |  |  |
|  |  | 1 ft . | 25 |
|  |  | 10 ft . | 50 |
|  |  | 50 ft . | 60 |
|  |  | 100 ft . | 80 |
|  |  | 150 ft . | 90 |
|  |  | 200 ft . | 100 |
|  |  | 250 ft . | 105 |
|  |  | 500 ft . | 110 |
|  |  | 750 ft . | 120 |
| CRANEY POND | \$ 132,000 |  |  |
|  |  | 1 ft . | 25 |
|  |  | 10 ft . | 50 |
|  |  | 50 ft . | 75 |
|  |  | 100 ft . | 100 |
|  |  | 150 ft . | 105 |
|  |  | 200 ft . | 110 |
|  |  | 250 ft . | 115 |
|  |  | 500 ft . | 120 |
|  |  | 750 ft . | 125 |
| FRENCH POND | \$ 150,000 |  |  |
|  |  | 1 ft . | 25 |
|  |  | 10 ft . | 50 |
|  |  | 50 ft . | 60 |
|  |  | 100 ft . | 80 |
|  |  | 150 ft . | 90 |
|  |  | 200 ft . | 100 |
|  |  | 250 ft . | 105 |
|  |  | 500 ft . | 110 |
|  |  | 750 ft . | 120 |
| KEYSER POND | \$ 132,000 |  |  |
|  |  | 1 ft . | 25 |
|  |  | 10 ft . | 50 |
|  |  | 50 ft . | 60 |
|  |  | 100 ft . | 80 |
|  |  | 150 ft . | 90 |
|  |  | 200 ft . | 100 |
|  |  | 250 ft . | 105 |
|  |  | 500 ft . | 110 |
|  |  | 750 ft . | 120 |
| LONG POND | \$ 250,000 |  |  |
|  |  | 1 ft . | 25 |
|  |  | 10 ft . | 50 |
|  |  | 50 ft . | 60 |
|  |  | 100 ft . | 80 |
|  |  | 150 ft . | 90 |
|  |  | 200 ft . | 100 |
|  |  | 250 ft . | 105 |
|  |  | 500 ft . | 110 |
|  |  | 750 ft . | 120 |
| MIDDLE POND | \$ 25,000 |  |  |
|  |  | 1 ft . | 25 |
|  |  | 10 ft . | 50 |
|  |  | 50 ft . | 60 |
|  |  | 100 ft . | 80 |
|  |  | 150 ft . | 90 |
|  |  | 200 ft . | 100 |
|  |  | 250 ft . | 105 |
|  |  | 500 ft . | 110 |



Henniker
Land Area Size Adjustment Factors

| Acres | Adj. | Acres | Adj. | Acres | Adj. | Acres | Adj. | Acres | Adj. |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 10 | 96.00 | 61 | 80.00 | 112 | 69.00 | 163 | 61.00 | 214 | 54.00 |
| 11 | 96.00 | 62 | 80.00 | 113 | 69.00 | 164 | 60.00 | 215 | 54.00 |
| 12 | 95.00 | 63 | 80.00 | 114 | 69.00 | 165 | 60.00 | 216 | 54.00 |
| 13 | 95.00 | 64 | 80.00 | 115 | 68.00 | 166 | 60.00 | 217 | 54.00 |
| 14 | 95.00 | 65 | 79.00 | 116 | 68.00 | 167 | 60.00 | 218 | 53.00 |
| 15 | 94.00 | 66 | 79.00 | 117 | 68.00 | 168 | 60.00 | 219 | 53.00 |
| 16 | 94.00 | 67 | 79.00 | 118 | 68.00 | 169 | 60.00 | 220 | 53.00 |
| 17 | 94.00 | 68 | 79.00 | 119 | 68.00 | 170 | 60.00 | 221 | 53.00 |
| 18 | 93.00 | 69 | 78.00 | 120 | 68.00 | 171 | 59.00 | 222 | 53.00 |
| 19 | 93.00 | 70 | 78.00 | 121 | 67.00 | 172 | 59.00 | 223 | 53.00 |
| 20 | 93.00 | 71 | 78.00 | 122 | 67.00 | 173 | 59.00 | 224 | 53.00 |
| 21 | 92.00 | 72 | 78.00 | 123 | 67.00 | 174 | 59.00 | 225 | 53.00 |
| 22 | 92.00 | 73 | 77.00 | 124 | 67.00 | 175 | 59.00 | 226 | 53.00 |
| 23 | 92.00 | 74 | 77.00 | 125 | 67.00 | 176 | 59.00 | 227 | 52.00 |
| 24 | 91.00 | 75 | 77.00 | 126 | 66.00 | 177 | 59.00 | 228 | 52.00 |
| 25 | 91.00 | 76 | 77.00 | 127 | 66.00 | 178 | 58.00 | 229 | 52.00 |
| 26 | 91.00 | 77 | 76.00 | 128 | 66.00 | 179 | 58.00 | 230 | 52.00 |
| 27 | 90.00 | 78 | 76.00 | 129 | 66.00 | 180 | 58.00 | 231 | 52.00 |
| 28 | 90.00 | 79 | 76.00 | 130 | 66.00 | 181 | 58.00 | 232 | 52.00 |
| 29 | 90.00 | 80 | 76.00 | 131 | 66.00 | 182 | 58.00 | 233 | 52.00 |
| 30 | 89.00 | 81 | 76.00 | 132 | 65.00 | 183 | 58.00 | 234 | 52.00 |
| 31 | 89.00 | 82 | 75.00 | 133 | 65.00 | 184 | 58.00 | 235 | 52.00 |
| 32 | 89.00 | 83 | 75.00 | 134 | 65.00 | 185 | 57.00 | 236 | 51.00 |
| 33 | 88.00 | 84 | 75.00 | 135 | 65.00 | 186 | 57.00 | 237 | 51.00 |
| 34 | 88.00 | 85 | 75.00 | 136 | 65.00 | 187 | 57.00 | 238 | 51.00 |
| 35 | 88.00 | 86 | 74.00 | 137 | 65.00 | 188 | 57.00 | 239 | 51.00 |
| 36 | 87.00 | 87 | 74.00 | 138 | 64.00 | 189 | 57.00 | 240 | 51.00 |
| 37 | 87.00 | 88 | 74.00 | 139 | 64.00 | 190 | 57.00 | 241 | 51.00 |
| 38 | 87.00 | 89 | 74.00 | 140 | 64.00 | 191 | 57.00 | 242 | 51.00 |
| 39 | 87.00 | 90 | 74.00 | 141 | 64.00 | 192 | 57.00 | 243 | 51.00 |
| 40 | 86.00 | 91 | 73.00 | 142 | 64.00 | 193 | 56.00 | 244 | 51.00 |
| 41 | 86.00 | 92 | 73.00 | 143 | 64.00 | 194 | 56.00 | 245 | 51.00 |
| 42 | 86.00 | 93 | 73.00 | 144 | 63.00 | 195 | 56.00 | 246 | 50.00 |
| 43 | 85.00 | 94 | 73.00 | 145 | 63.00 | 196 | 56.00 | 247 | 50.00 |
| 44 | 85.00 | 95 | 72.00 | 146 | 63.00 | 197 | 56.00 | 248 | 50.00 |
| 45 | 85.00 | 96 | 72.00 | 147 | 63.00 | 198 | 56.00 | 249 | 50.00 |
| 46 | 84.00 | 97 | 72.00 | 148 | 63.00 | 199 | 56.00 | 250 | 50.00 |
| 47 | 84.00 | 98 | 72.00 | 149 | 63.00 | 200 | 56.00 |  |  |
| 48 | 84.00 | 99 | 72.00 | 150 | 63.00 | 201 | 55.00 |  |  |
| 49 | 84.00 | 100 | 71.00 | 151 | 62.00 | 202 | 55.00 |  |  |
| 50 | 83.00 | 101 | 71.00 | 152 | 62.00 | 203 | 55.00 |  |  |
| 51 | 83.00 | 102 | 71.00 | 153 | 62.00 | 204 | 55.00 |  |  |
| 52 | 83.00 | 103 | 71.00 | 154 | 62.00 | 205 | 55.00 |  |  |
| 53 | 83.00 | 104 | 71.00 | 155 | 62.00 | 206 | 55.00 |  |  |
| 54 | 82.00 | 105 | 70.00 | 156 | 62.00 | 207 | 55.00 |  |  |
| 55 | 82.00 | 106 | 70.00 | 157 | 61.00 | 208 | 55.00 |  |  |
| 56 | 82.00 | 107 | 70.00 | 158 | 61.00 | 209 | 54.00 |  |  |
| 57 | 81.00 | 108 | 70.00 | 159 | 61.00 | 210 | 54.00 |  |  |
| 58 | 81.00 | 109 | 70.00 | 160 | 61.00 | 211 | 54.00 |  |  |
| 59 | 81.00 | 110 | 69.00 | 161 | 61.00 | 212 | 54.00 |  |  |
| 60 | 81.00 | 111 | 69.00 | 162 | 61.00 | 213 | 54.00 |  |  |

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| Description | Rate | DPR |
| :---: | :---: | :---: |
| 309-323 WESTRN CONDO | 35,000.00 ea | 0.00 |
| 79-D HISTORIC BARN | 0.00 sf | 0.00 |
| 79-F FARM STRUCTURE | 0.00 sf | 0.00 |
| ATM | 32,000.00 ea | 0.00 |
| BARN-1STRY | 18.00 sf | 40.00 |
| BARN-1STRY/BSMNT | 20.00 sf | 40.00 |
| BARN-1STRY/LOFT | 22.00 sf | 40.00 |
| BARN-1STRY/LOFT/BSMT | 24.00 sf | 40.00 |
| BARN-2STRY | 26.00 sf | 40.00 |
| BARN-2STRY/BSMNT | 28.00 sf | 40.00 |
| BARN-2STRY/LOFT | 29.00 sf | 40.00 |
| BARN-2STRY/LOFT/BSMT | 30.00 sf | 40.00 |
| BATH HOUSE | 25.00 sf | 50.00 |
| BRIDGE | 2,000.00 ea | 0.00 |
| CABANA | 30.00 sf | 0.00 |
| CABIN | 25.00 sf | 60.00 |
| CAMP SITE WSE | 1,500.00 ea | 0.00 |
| CAMPER | 40.00 sf | 0.00 |
| CANOPY | 23.00 sf | 60.00 |
| CARPORT METAL | 8.00 sf | 50.00 |
| CARPORT WOOD | 11.00 sf | 50.00 |
| CELLULAR TOWER | 1.00 ea | 0.00 |
| COLD STORAGE | 50.00 sf | 0.00 |
| COMM-GENERATOR | 10,000.00 ea | 0.00 |
| CONCRETE SLAB | 5.00 sf | 0.00 |
| COOPS-POULTRY | 10.00 sf | 40.00 |
| DECK | 7.00 sf | 50.00 |
| DRIVE UP WINDOW | 10,000.00 ea | 0.00 |
| D-UP W/PNEUMATIC | 19,000.00 ea | 0.00 |
| EASEMENT | $8,000.00$ ea | 0.00 |
| ELEVATOR/FREIGHT | 30,000.00 ea | 0.00 |
| ELEVATOR/PASSENGER | 20,000.00 ea | 0.00 |
| FENCE COMMERCIAL/FT | 15.00 ea | 75.00 |
| FIRE TOWER | 500.00 ea | 0.00 |
| FIREPLACE 1-CUST | $5,000.00$ ea | 0.00 |
| FIREPLACE 1-STAND | $3,000.00$ ea | 0.00 |
| FIREPLACE 2-CUST | $8,500.00$ ea | 0.00 |
| FIREPLACE 2-STAND | $5,000.00$ ea | 0.00 |
| FIREPLACE 3-CUST | 12,000.00 ea | 0.00 |
| FIREPLACE 3-STAND | 6,500.00 ea | 0.00 |
| FIREPLACE 4-CUST | 15,000.00 ea | 0.00 |
| FIREPLACE 4-STAND | $8,000.00$ ea | 0.00 |
| FIREPLACE 5-CUST | 17,500.00 ea | 0.00 |
| FIREPLACE 5-STAND | 9,500.00 ea | 0.00 |
| FIREPLACE 6-CUST | 19,000.00 ea | 0.00 |
| FIREPLACE 6-STAND | 11,000.00 ea | 0.00 |
| FOUNDATION | 20.00 sf | 60.00 |
| GARAGE-1 STY | 30.00 sf | 60.00 |
| GARAGE-1 STY/ATTIC | 33.00 sf | 60.00 |
| GARAGE-1 STY/BSMT | 34.00 sf | 60.00 |
| GARAGE-1.5 STY | 34.00 sf | 60.00 |
| GARAGE-1.5 STY/BSMT | 35.00 sf | 60.00 |
| GARAGE-1.75 STY | 35.00 sf | 0.00 |
| GARAGE-1.75 STY/BSMT | 38.00 sf | 0.00 |
| GARAGE-2 STY | 36.00 sf | 60.00 |
| GARAGE-2 STY/BSMT | 39.00 sf | 60.00 |
| GARAGE-ATTIC/BSMT | 35.00 sf | 0.00 |
| GAZEBO | 12.00 sf | 0.00 |
| GIRDERS 12" | 29.00 sf | 0.00 |
| GIRDERS 13-18" | 36.00 sf | 0.00 |
| GIRDERS 19-24" | 58.00 sf | 0.00 |
| GREENHOUSE-GLASS | 24.00 sf | 40.00 |
| GREENHOUSE-POLY | 5.00 sf | 0.00 |
| HOT TUB | 1,500.00 ea | 0.00 |
| KENNELS | 12.00 sf | 50.00 |
| KILN | 35.00 sf | 0.00 |
| KIOSK | 140.00 sf | 0.00 |
| LAND AND LAND RIGHTS | 1.00 ea | 0.00 |
| LEAN-TO | 4.00 sf | 50.00 |
| LIFTS-COMMERCIAL | 4,000.00 ea | 60.00 |
| LIGHTS-PKG LOT/DBL | 2,700.00 ea | 0.00 |
| LIGHTS-PKG LOT/QUAD | 4,700.00 ea | 0.00 |
| LIGHTS-PKG LOT/SINGL | 1,700.00 ea | 0.00 |
| LIGHTS-PKG LOT/TRIPL | 3,700.00 ea | 0.00 |


| Description | Rate | DPR |
| :---: | :---: | :---: |
| LOAD LEVELERS | 2,900.00 ea | 0.00 |
| LOADING DOCKS | $5,000.00$ ea | 0.00 |
| MEZZANINE FIN. | 18.00 sf | 0.00 |
| MEZZANINE UNFIN. | 11.00 sf | 0.00 |
| MEZZANINE W PARTITIO | 22.00 sf | 0.00 |
| MH SITES | 30,000.00 ea | 0.00 |
| NITE DEPOSIT | $8,000.00$ ea | 0.00 |
| PATIO | 7.00 sf | 50.00 |
| PAVING | 3.25 sf | 60.00 |
| POLE BARN | 8.00 sf | 0.00 |
| POLES AND CONDUITS | 1.00 ea | 0.00 |
| POOL-ABOVE GROUND | 6.00 sf | 60.00 |
| POOL-ENCLOSED | 30.00 sf | 0.00 |
| POOL-INGRND-GUNITE | 33.00 sf | 60.00 |
| POOL-INGRND-VINYL | 28.00 sf | 60.00 |
| PORCH | 15.00 sf | 0.00 |
| PUMP GAS/OIL-DOUBLE | 9,400.00 ea | 75.00 |
| PUMP GAS/OIL-MIXING | 8,200.00 ea | 75.00 |
| PUMP GAS/OIL-SINGLE | $7,500.00$ ea | 75.00 |
| PUMPHOUSE | 50.00 ea | 0.00 |
| RADIO TOWER | 1.00 ea | 0.00 |
| RIDING ARENA | 18.00 sf | 0.00 |
| RIGHTS OF WAY | 1.00 ea | 0.00 |
| RIVER MEADOW | 22,000.00 ea | 0.00 |
| SAUNA | 75.00 sf | 50.00 |
| SCALE 40 TON | 43,000.00 ea | 0.00 |
| SCALE 50 TON | $48,700.00$ ea | 0.00 |
| SCALE 60 TON | 55,000.00 ea | 0.00 |
| SCALE 70 TON | 63,500.00 ea | 0.00 |
| SCREENHOUSE | 14.00 sf | 50.00 |
| SEASONAL | 1,500.00 ea | 0.00 |
| SEWER PLANT | 6.99 sf | 0.00 |
| SHARED TOWER | 1.00 ea | 0.00 |
| SHARED TOWER SITE | 1.00 ea | 0.00 |
| SHED-EQUIPMENT | 8.00 sf | 0.00 |
| SHED-METAL | 6.00 sf | 60.00 |
| SHED-VINYL | 7.00 sf | 0.00 |
| SHED-WOOD | 10.00 sf | 50.00 |
| SHOP-AVG | 18.00 sf | 60.00 |
| SHOP-EX | 25.00 sf | 60.00 |
| SHOP-GOOD | 21.00 sf | 60.00 |
| SIGN | 35.00 sf | 0.00 |
| SILO-BRICK | 32.00 sf | 40.00 |
| SILO-CONCRETE | 27.00 sf | 40.00 |
| SILO-STEEL | 32.00 sf | 40.00 |
| SILO-WOOD | 22.00 sf | 40.00 |
| SITES W/ W/E | $3,000.00$ ea | 0.00 |
| SITES W/ W/E/S | 3,600.00 ea | 0.00 |
| SOLAR ELECT PANEL | 400.00 ea | 0.00 |
| SOLAR H20 PANEL | 400.00 ea | 0.00 |
| SPRINKLERED AREA | 3.00 sf | 0.00 |
| STABLES | 21.00 sf | 50.00 |
| TANKS-FUEL/WATER | 3.00 ea | 50.00 |
| TENNIS COURT(S) | 18,000.00 ea | 50.00 |
| TENT | 800.00 ea | 0.00 |
| UTILITY-DISTRIBUTION | 1.00 ea | 0.00 |
| UTILITY-GENERATION | 1.00 ea | 0.00 |
| UTILITY-TRANSMISSION | 1.00 ea | 0.00 |
| VAULTS | 150.00 sf | 75.00 |

Henniker
Features \& Outbuildings Size Adjustment Factors

| Area | Adj. | Area | Adj. | Area | Adj. | Area | Adj. | Area | Adj. |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 4.00 | 165 | 1.57 | 285 | 1.16 | 495 | 0.92 | 1,885 | 0.68 |
| 50 | 3.80 | 170 | 1.54 | 290 | 1.15 | 510 | 0.91 | 2,135 | 0.67 |
| 55 | 3.51 | 175 | 1.51 | 295 | 1.14 | 525 | 0.90 | 2,465 | 0.66 |
| 60 | 3.27 | 180 | 1.49 | 300 | 1.13 | 545 | 0.89 | 2,910 | 0.65 |
| 65 | 3.06 | 185 | 1.46 | 305 | 1.12 | 565 | 0.88 | 3,560 | 0.64 |
| 70 | 2.89 | 190 | 1.44 | 315 | 1.11 | 585 | 0.87 | 4,575 | 0.63 |
| 75 | 2.73 | 195 | 1.42 | 320 | 1.10 | 605 | 0.86 | 6,405 | 0.62 |
| 80 | 2.60 | 200 | 1.40 | 325 | 1.09 | 630 | 0.85 | 10,670 | 0.61 |
| 85 | 2.48 | 205 | 1.38 | 330 | 1.08 | 655 | 0.84 | 32,005 | 0.60 |
| 90 | 2.38 | 210 | 1.36 | 340 | 1.07 | 685 | 0.83 |  |  |
| 95 | 2.28 | 215 | 1.34 | 345 | 1.06 | 715 | 0.82 |  |  |
| 100 | 2.20 | 220 | 1.33 | 355 | 1.05 | 745 | 0.81 |  |  |
| 105 | 2.12 | 225 | 1.31 | 360 | 1.04 | 785 | 0.80 |  |  |
| 110 | 2.05 | 230 | 1.30 | 370 | 1.03 | 825 | 0.79 |  |  |
| 115 | 1.99 | 235 | 1.28 | 380 | 1.02 | 865 | 0.78 |  |  |
| 120 | 1.93 | 240 | 1.27 | 390 | 1.01 | 915 | 0.77 |  |  |
| 125 | 1.88 | 245 | 1.25 | 400 | 1.00 | 970 | 0.76 |  |  |
| 130 | 1.83 | 250 | 1.24 | 410 | 0.99 | 1,035 | 0.75 |  |  |
| 135 | 1.79 | 255 | 1.23 | 420 | 0.98 | 1,105 | 0.74 |  |  |
| 140 | 1.74 | 260 | 1.22 | 430 | 0.97 | 1,190 | 0.73 |  |  |
| 145 | 1.70 | 265 | 1.20 | 440 | 0.96 | 1,285 | 0.72 |  |  |
| 150 | 1.67 | 270 | 1.19 | 455 | 0.95 | 1,395 | 0.71 |  |  |
| 155 | 1.63 | 275 | 1.18 | 465 | 0.94 | 1,525 | 0.70 |  |  |
| 160 | 1.60 | 280 | 1.17 | 480 | 0.93 | 1,685 | 0.69 |  |  |

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| Building Base Rate Codes \& Values |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
| Code | Description | Stand. Dpr. | Rate | SA |
| CAD | AUDITORIUM/DINING | 1.25 | 120.00 | COM |
| CAP | APARTMENTS | 1.25 | 110.00 | COM |
| CBB | INN/BED\&BREAKFAST | 1.25 | 130.00 | RES |
| CBK | BANK | 1.25 | 140.00 | COM |
| CCH | CHURCH | 1.25 | 140.00 | COM |
| CDO | DORMITORIES | 1.25 | 150.00 | COM |
| CGS | GARAGE/SERVICE SHOP | 1.25 | 46.00 | COM |
| CHA | HANGER | 1.25 | 46.00 | COM |
| CHM | HOTEL/MOTEL | 1.25 | 80.00 | COM |
| CHS | COMM HOUSE | 1.25 | 136.00 | RES |
| CLC | LODGE/CLUBS | 1.25 | 110.00 | COM |
| CMF | COMM MULTI FAMILY | 1.50 | 136.00 | RES |
| CMH | COMM MOBILE HOME SW | 3.00 | 115.00 | MFH |
| CMM | MINI MARKET W/GAS | 1.25 | 168.00 | COM |
| CMS | MINI STORAGE | 1.25 | 70.00 | COM |
| COA | OFFICE/APTS | 1.25 | 100.00 | COM |
| COC | OFFICE CONDO | 1.25 | 72.00 | COM |
| COF | OFFICES | 1.25 | 95.00 | COM |
| CPE | PRIVATE EDUCATION | 1.25 | 160.00 | COM |
| CPO | POST OFFICE | 1.25 | 140.00 | COM |
| CRA | RETAIL/APTS | 1.25 | 100.00 | COM |
| CRF | FAST FOOD/DRIVE IN | 1.25 | 210.00 | COM |
| CRS | RESTAURANTS | 1.25 | 140.00 | COM |
| CSA | SKATING ARENA | 1.25 | 80.00 | COM |
| CSC | SHOPPING CENTER | 1.25 | 100.00 | COM |
| CST | RETAIL/STORE | 1.25 | 85.00 | COM |
| CVT | VETERINARY CLINIC | 1.25 | 170.00 | COM |
| CWH | COMM WAREHOUSE | 1.25 | 40.00 | COM |
| ECH | EX CHURCH | 1.25 | 140.00 | COM |
| ECL | EX CLUB HOUSE | 1.25 | 110.00 | COM |
| EFS | EX FIRE STATION | 1.25 | 114.00 | COM |
| EHG | EX HIGHWAY GARAGE | 1.25 | 46.00 | COM |
| EHS | EX HOUSING | 1.25 | 136.00 | RES |
| ELB | EX LIBRARY | 1.25 | 232.00 | COM |
| EMD | EX MH DOUBLE WIDE | 2.50 | 115.00 | RES |
| EMS | EX MH SINGLE WIDE | 3.00 | 115.00 | MFH |
| EOF | EX OFFICE | 1.25 | 95.00 | COM |
| EPS | EX POLICE STATION | 1.25 | 100.00 | COM |
| ESC | EX SCHOOLS/COLLEGE | 1.25 | 160.00 | COM |
| ETH | EX TOWN HALL | 1.25 | 125.00 | COM |
| EWH | EX WAREHOUSE | 1.25 | 40.00 | COM |
| EXA | EX TOWN BLDG | 1.25 | 75.00 | RES |
| IMF | HEAVY MANUFACTURING | 1.25 | 60.00 | IND |
| IWH | Industrial Wh | 1.25 | 40.00 | IND |
| MHD | MOBILE HOMES DOUBLE | 2.50 | 115.00 | RES |
| MHS | MOBILE HOMES SINGLE | 3.00 | 115.00 | MFH |
| MRV | CAMPER | 6.50 | 80.00 | MFH |
| RCD | CONDOMINIUM | 1.25 | 136.00 | RES |
| RMF | MULTI FAMILY | 1.50 | 136.00 | RES |
| RSA | RESIDENTIAL | 1.25 | 136.00 | RES |


| Building Quality Adjustments <br> Code |  |  |
| :--- | :--- | ---: |
| Description | AVG | Factor |
| A1 | AVG+10 | 1.00 |
| A2 | AVG+20 | 1.10 |
| A3 | AVG+30 | 1.20 |
| B1 | AVG-10 | 1.30 |
| B2 | AVG-20 | 0.90 |
| B3 | AVG-30 | 0.80 |
| B4 | AVG-40 | 0.70 |
| B5 | AVG-50 | 0.60 |
| A4 | EXC | 0.50 |
| A5 | EXC+10 | 1.40 |
| A6 | EXC+20 | 1.50 |
| A7 | EXC+40 | 1.60 |
| A8 | EXC+60 | 1.80 |


| Building Story Codes \& Values <br> Code |  |  |
| :--- | :--- | ---: |
| Description | Factor |  |
| B | 1.00 STORY | 1.00 |
| C | 1.50 STORY | 0.98 |
| D | 1.75 STORY | 0.98 |
| E | 2.00 STORY | 0.97 |
| F | 2.50 STORY | 0.95 |
| G | 2.75 STORY | 0.92 |
| H | 3.00 STORY | 0.92 |
| I | 3.5+ STORY | 0.85 |


| A9 |
| :--- |
| MH |
| AA |
| AUXURIOUS |
| MOTOR HOME |
| Code |
| SPECIAL USE |
| A |
| B |
| B |
| Cescription |
| C |
| E |


| Building Roof Materials <br> Code |  | Description |
| :--- | :--- | ---: | Points | A | PREFAB METALS | 6.00 |
| :--- | :--- | ---: |
| B | ROLLED/COMPO | 2.00 |
| C | ASPHALT | 3.00 |
| D | TAR/GRAVEL | 3.00 |
| F | ASBESTOS | 3.00 |
| G | CLAY/TILE | 7.00 |
| H | WD SHINGLE | 5.00 |
| I | SLATE | 6.00 |
| J | CORRUGATED COMP | 3.00 |
| K | METAL/TIN | 2.00 |
| L | RUBBER MEMBRANE | 5.00 |
| M | STANDING SEAM | 7.00 |
| N | HIGH QUALITY COMP | 7.00 |


|  | Building Exterior Wall Materials |  |
| :--- | :--- | :--- |
| Code | Description | Points |
| 1 | CEMENT CLAPBOARDS | 36.00 |
| 2 | DECORATIVE BLOCK | 36.00 |
| A | MINIMUM | 18.00 |
| B | BELOW AVG | 24.00 |
| C | NOVELTY | 34.00 |
| D | AVERAGE | 34.00 |
| E | BOARD/BATTEN | 34.00 |
| F | ASBEST SHNGL | 30.00 |
| G | LOGS | 34.00 |
| H | ABOVE AVG | 37.00 |
| I | CLAP BOARD | 34.00 |
| J | CEDAR/REDWD | 37.00 |
| K | PREFAB WD PNL/T111 | 32.00 |
| L | WOOD SHINGLE | 37.00 |
| M | CNCRT OR BLK | 28.00 |
| N | CB STUCCO | 34.00 |
| O | ASPHALT | 30.00 |
| P | BRK VENEER | 37.00 |
| Q | BR ON MASONRY | 40.00 |
| R | STN ON MASONRY | 42.00 |
| S | VINYL SIDING | 35.00 |
| T | ALUM SIDING | 33.00 |
| U | PREFIN METAL | 38.00 |
| V | GLASS/THERMO | 40.00 |
| Y | MASONITE | 28.00 |
| $Z$ | STONE VENEER | 38.00 |


| Building Frame Materials |  |  |
| :--- | :--- | ---: |
| Code | Description | Factor |
| A | WOOD | 100.00 |
| B | MASONRY | 110.00 |
| C | REIN-CONCRETE | 110.00 |
| D | STEEL | 115.00 |
| E | SPECIAL | 115.00 |
|  | Commercial Wall Factor Increases 2.1\% per foot above 12 feet. |  |
|  |  |  |


| Building Interior Wall Materials <br> Code |  |  |
| :--- | :--- | ---: |
| A | MINIMUM | Points |
| B | WALL BOARD | 8.00 |
| C | PLASTERED | 22.00 |
| D | DRYWALL | 27.00 |
| E | WOOD/LOG | 27.00 |
| F | PLYWOOD/PANEL | 30.00 |
| G | AVERAGE 4 USE | 27.00 |
| I | CONCRETE | 22.00 |


| Building Heating Fuel Types <br> Code |  |  |
| :--- | :--- | ---: |
| Description | Points |  |
| B | OIL | 0.50 |
| C | GAS | 1.00 |
| D | ELECTRIC | 1.00 |
| E | SOLAR | 1.00 |
| F | NONE | 1.10 |


|  | Building Interior Floor Materials <br> Code | Poscription |
| :--- | :--- | ---: |$|$|  |  |  |
| ---: | ---: | ---: |
| A | MIN PLYWD | 5.00 |
| B | CONCRETE | 12.00 |
| C | HARD TILE | 7.00 |
| D | LINOLEUM OR SIM | 10.00 |
| E | PINE/SOFT WD | 11.00 |
| F | HARDWOOD | 12.00 |
| G | PARQUET | 9.00 |
| H | CARPET | 12.00 |
| J | VCT | 9.00 |
| P | LAMINATE/VINYL |  |
|  | Building Heating System Types | 0.00 |
| Code | Description | 2.00 |
| A | NONE | 3.00 |
| B | CONVECTION | 6.00 |
| C | FA NO DUCTS | 6.00 |
| D | FA DUCTED | 5.00 |
| E | HOT WATER | 3.00 |
| F | STEAM |  |
| G | RAD ELECT |  |


| H | RAD WATER | 6.00 |
| :--- | :--- | :--- |
| I | HEAT PUMP | 8.00 |


| Building Accessories |  |
| :--- | ---: |
| Description | Points |
| CENTRAL AIR CONDITIONING | 4.00 |
| EXTRA KITCHEN | 2.00 |
| FIREPLACE | 0.00 |
| GENERATOR | 3.00 |



|  | Standard Age Only Building Depreciation Schedule <br> Building Age Condition Classifications <br> For Standard Depreciation $\mathbf{1 . 0 0} \%$ <br> Agerage |  |  |  |  |  |  |
| ---: | ---: | ---: | ---: | ---: | ---: | ---: | ---: |
| Age | Very Poor | Poor | Fair | Good | Very Good | Excellent |  |
| $\mathbf{1}$ | 5 | 4 | 3 | 1 | 1 | 1 | 1 |
| $\mathbf{5}$ | 11 | 9 | 7 | 5 | 4 | 3 | 2 |
| $\mathbf{1 0}$ | 16 | 13 | 9 | 8 | 6 | 5 | 3 |
| $\mathbf{1 5}$ | 19 | 15 | 12 | 10 | 8 | 6 | 4 |
| $\mathbf{2 0}$ | 22 | 18 | 13 | 11 | 9 | 7 | 4 |
| $\mathbf{3 0}$ | 27 | 22 | 16 | 14 | 11 | 8 | 5 |
| $\mathbf{4 0}$ | 32 | 25 | 19 | 16 | 13 | 9 | 6 |
| $\mathbf{5 0}$ | 35 | 28 | 21 | 18 | 14 | 11 | 7 |
| $\mathbf{6 0}$ | 39 | 31 | 23 | 19 | 15 | 12 | 8 |
| $\mathbf{7 0}$ | 42 | 33 | 25 | 21 | 17 | 13 | 8 |
| $\mathbf{8 0}$ | 45 | 36 | 27 | 22 | 18 | 13 | 9 |
| $\mathbf{9 0}$ | 47 | 38 | 28 | 24 | 19 | 14 | 9 |
| $\mathbf{1 0 0}$ | 50 | 40 | 30 | 25 | 20 | 15 | 10 |
| $\mathbf{1 2 5}$ | 56 | 45 | 34 | 28 | 22 | 17 | 11 |
| $\mathbf{1 5 0}$ | 61 | 49 | 37 | 31 | 24 | 18 | 12 |
| $\mathbf{1 7 5}$ | 66 | 53 | 40 | 33 | 26 | 20 | 13 |
| $\mathbf{2 0 0}$ | 71 | 57 | 42 | 35 | 28 | 21 | 14 |
| $\mathbf{2 2 5}$ | 75 | 60 | 45 | 38 | 30 | 23 | 15 |
| $\mathbf{2 5 0}$ | 79 | 63 | 47 | 40 | 32 | 24 | 16 |
| $\mathbf{2 7 5}$ | 83 | 66 | 50 | 41 | 33 | 25 | 17 |
| $\mathbf{3 0 0}$ | 87 | 69 | 52 | 43 | 35 | 26 | 17 |

Depreciation can also be added for physical, functional, or economic reasons or conditions over and above the normal age depreciation.

The standard age depreciation can be further adjusted based on the standard depreciation rate of various buildings. The standard depreciation rate of residential buildings is typically $1 \%$, while manufactured housing might be $3 \%$. As such, a 10 year-old house in good condition would have $6 \%$ total depreciation, while similar manufactured homes would have $18 \%$ depreciation. See Building Base Rate Codes \& Values chart for unique depreciation by building type.

Residential Building Area Size Adjustment Factors
Median Effective Area $=2112$ sf Fixed Site Cost Adjustment $=\mathbf{3 0} \%$

| Size | Adj. | Size | Adj. | Size | Adj. | Size | Adj. | Size | Adj. |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 192 | 4.00 | 260 | 3.14 | 358 | 2.47 | 576 | 1.80 | 1,473 | 1.13 |
| 193 | 3.99 | 261 | 3.13 | 360 | 2.46 | 581 | 1.79 | 1,509 | 1.12 |
| 194 | 3.97 | 262 | 3.12 | 362 | 2.45 | 587 | 1.78 | 1,545 | 1.11 |
| 195 | 3.95 | 263 | 3.11 | 364 | 2.44 | 592 | 1.77 | 1,584 | 1.10 |
| 196 | 3.94 | 264 | 3.10 | 366 | 2.43 | 598 | 1.76 | 1,625 | 1.09 |
| 197 | 3.92 | 265 | 3.09 | 368 | 2.42 | 603 | 1.75 | 1,667 | 1.08 |
| 198 | 3.90 | 266 | 3.08 | 371 | 2.41 | 609 | 1.74 | 1,712 | 1.07 |
| 199 | 3.89 | 267 | 3.07 | 373 | 2.40 | 615 | 1.73 | 1,760 | 1.06 |
| 200 | 3.87 | 268 | 3.06 | 375 | 2.39 | 621 | 1.72 | 1,810 | 1.05 |
| 201 | 3.86 | 270 | 3.05 | 377 | 2.38 | 627 | 1.71 | 1,864 | 1.04 |
| 202 | 3.84 | 271 | 3.04 | 379 | 2.37 | 634 | 1.70 | 1,920 | 1.03 |
| 203 | 3.82 | 272 | 3.03 | 382 | 2.36 | 640 | 1.69 | 1,980 | 1.02 |
| 204 | 3.81 | 273 | 3.02 | 384 | 2.35 | 647 | 1.68 | 2,044 | 1.01 |
| 205 | 3.79 | 274 | 3.01 | 386 | 2.34 | 653 | 1.67 | 2,112 | 1.00 |
| 206 | 3.78 | 275 | 3.00 | 389 | 2.33 | 660 | 1.66 | 2,185 | 0.99 |
| 207 | 3.76 | 277 | 2.99 | 391 | 2.32 | 667 | 1.65 | 2,263 | 0.98 |
| 208 | 3.75 | 278 | 2.98 | 394 | 2.31 | 674 | 1.64 | 2,347 | 0.97 |
| 209 | 3.73 | 279 | 2.97 | 396 | 2.30 | 681 | 1.63 | 2,437 | 0.96 |
| 210 | 3.72 | 280 | 2.96 | 398 | 2.29 | 689 | 1.62 | 2,534 | 0.95 |
| 211 | 3.70 | 282 | 2.95 | 401 | 2.28 | 696 | 1.61 | 2,640 | 0.94 |
| 212 | 3.69 | 283 | 2.94 | 404 | 2.27 | 704 | 1.60 | 2,755 | 0.93 |
| 213 | 3.68 | 284 | 2.93 | 406 | 2.26 | 712 | 1.59 | 2,880 | 0.92 |
| 214 | 3.66 | 285 | 2.92 | 409 | 2.25 | 720 | 1.58 | 3,017 | 0.91 |
| 215 | 3.65 | 287 | 2.91 | 411 | 2.24 | 728 | 1.57 | 3,168 | 0.90 |
| 216 | 3.64 | 288 | 2.90 | 414 | 2.23 | 737 | 1.56 | 3,335 | 0.89 |
| 217 | 3.62 | 289 | 2.89 | 417 | 2.22 | 745 | 1.55 | 3,520 | 0.88 |
| 218 | 3.61 | 291 | 2.88 | 420 | 2.21 | 754 | 1.54 | 3,727 | 0.87 |
| 219 | 3.59 | 292 | 2.87 | 422 | 2.20 | 763 | 1.53 | 3,960 | 0.86 |
| 220 | 3.58 | 293 | 2.86 | 425 | 2.19 | 773 | 1.52 | 4,224 | 0.85 |
| 221 | 3.57 | 295 | 2.85 | 428 | 2.18 | 782 | 1.51 | 4,526 | 0.84 |
| 222 | 3.56 | 296 | 2.84 | 431 | 2.17 | 792 | 1.50 | 4,874 | 0.83 |
| 223 | 3.54 | 297 | 2.83 | 434 | 2.16 | 802 | 1.49 | 5,280 | 0.82 |
| 224 | 3.53 | 299 | 2.82 | 437 | 2.15 | 812 | 1.48 | 5,760 | 0.81 |
| 225 | 3.52 | 300 | 2.81 | 440 | 2.14 | 823 | 1.47 | 6,336 | 0.80 |
| 226 | 3.50 | 302 | 2.80 | 443 | 2.13 | 834 | 1.46 | 7,040 | 0.79 |
| 227 | 3.49 | 303 | 2.79 | 446 | 2.12 | 845 | 1.45 | 7,920 | 0.78 |
| 228 | 3.48 | 305 | 2.78 | 449 | 2.11 | 856 | 1.44 | 9,051 | 0.77 |
| 229 | 3.47 | 306 | 2.77 | 453 | 2.10 | 868 | 1.43 | 10,560 | 0.76 |
| 230 | 3.46 | 308 | 2.76 | 456 | 2.09 | 880 | 1.42 | 12,672 | 0.75 |
| 231 | 3.44 | 309 | 2.75 | 459 | 2.08 | 892 | 1.41 | 15,840 | 0.74 |
| 232 | 3.43 | 311 | 2.74 | 462 | 2.07 | 905 | 1.40 | 21,120 | 0.73 |
| 233 | 3.42 | 312 | 2.73 | 466 | 2.06 | 918 | 1.39 | 31,680 | 0.72 |
| 234 | 3.41 | 314 | 2.72 | 469 | 2.05 | 932 | 1.38 | 63,360 | 0.71 |
| 235 | 3.40 | 315 | 2.71 | 473 | 2.04 | 946 | 1.37 | 100,000 | 0.71 |
| 236 | 3.39 | 317 | 2.70 | 476 | 2.03 | 960 | 1.36 | 200,000 | 0.7032 |
| 237 | 3.37 | 318 | 2.69 | 480 | 2.02 | 975 | 1.35 | 300,000 | 0.7021 |
| 238 | 3.36 | 320 | 2.68 | 484 | 2.01 | 990 | 1.34 | 400,000 | 0.7016 |
| 239 | 3.35 | 322 | 2.67 | 487 | 2.00 | 1,006 | 1.33 | 500,000 | 0.7013 |
| 240 | 3.34 | 323 | 2.66 | 491 | 1.99 | 1,022 | 1.32 | 600,000 | 0.7011 |
| 241 | 3.33 | 325 | 2.65 | 495 | 1.98 | 1,039 | 1.31 | 700,000 | 0.7009 |
| 242 | 3.32 | 327 | 2.64 | 499 | 1.97 | 1,056 | 1.30 | 800,000 | 0.7008 |
| 243 | 3.31 | 328 | 2.63 | 503 | 1.96 | 1,074 | 1.29 | 900,000 | 0.7007 |
| 244 | 3.30 | 330 | 2.62 | 507 | 1.95 | 1,092 | 1.28 | 1,000,000 | 0.7006 |
| 245 | 3.29 | 332 | 2.61 | 511 | 1.94 | 1,112 | 1.27 |  |  |
| 246 | 3.28 | 333 | 2.60 | 515 | 1.93 | 1,131 | 1.26 |  |  |
| 247 | 3.27 | 335 | 2.59 | 519 | 1.92 | 1,152 | 1.25 |  |  |
| 248 | 3.26 | 337 | 2.58 | 524 | 1.91 | 1,173 | 1.24 |  |  |
| 249 | 3.24 | 339 | 2.57 | 528 | 1.90 | 1,195 | 1.23 |  |  |
| 250 | 3.23 | 341 | 2.56 | 532 | 1.89 | 1,218 | 1.22 |  |  |
| 251 | 3.22 | 342 | 2.55 | 537 | 1.88 | 1,242 | 1.21 |  |  |
| 252 | 3.21 | 344 | 2.54 | 542 | 1.87 | 1,267 | 1.20 |  |  |
| 253 | 3.20 | 346 | 2.53 | 546 | 1.86 | 1,293 | 1.19 |  |  |
| 254 | 3.19 | 348 | 2.52 | 551 | 1.85 | 1,320 | 1.18 |  |  |
| 255 | 3.18 | 350 | 2.51 | 556 | 1.84 | 1,348 | 1.17 |  |  |
| 257 | 3.17 | 352 | 2.50 | 561 | 1.83 | 1,377 | 1.16 |  |  |
| 258 | 3.16 | 354 | 2.49 | 566 | 1.82 | 1,408 | 1.15 |  |  |
| 259 | 3.15 | 356 | 2.48 | 571 | 1.81 | 1,440 | 1.14 |  |  |

Printed: 09/29/2022 10:20:32 am

Median Effective Area $=4400$ sf Fixed Site Cost Adjustment $=\mathbf{3 0 \%}$

| Size | Adj. | Size | Adj. | Size | Adj. | Size | Adj. | Size | Adj. |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 400 | 4.00 | 510 | 3.29 | 702 | 2.58 | 1,128 | 1.87 | 2,870 | 1.16 |
| 401 | 3.99 | 512 | 3.28 | 706 | 2.57 | 1,138 | 1.86 | 2,933 | 1.15 |
| 402 | 3.98 | 514 | 3.27 | 710 | 2.56 | 1,148 | 1.85 | 3,000 | 1.14 |
| 404 | 3.97 | 516 | 3.26 | 714 | 2.55 | 1,158 | 1.84 | 3,070 | 1.13 |
| 405 | 3.96 | 518 | 3.25 | 717 | 2.54 | 1,168 | 1.83 | 3,143 | 1.12 |
| 406 | 3.95 | 520 | 3.24 | 721 | 2.53 | 1,179 | 1.82 | 3,220 | 1.11 |
| 407 | 3.94 | 522 | 3.23 | 725 | 2.52 | 1,189 | 1.81 | 3,300 | 1.10 |
| 409 | 3.93 | 524 | 3.22 | 729 | 2.51 | 1,200 | 1.80 | 3,385 | 1.09 |
| 410 | 3.92 | 526 | 3.21 | 733 | 2.50 | 1,211 | 1.79 | 3,474 | 1.08 |
| 411 | 3.91 | 528 | 3.20 | 737 | 2.49 | 1,222 | 1.78 | 3,568 | 1.07 |
| 412 | 3.90 | 530 | 3.19 | 742 | 2.48 | 1,234 | 1.77 | 3,667 | 1.06 |
| 414 | 3.89 | 532 | 3.18 | 746 | 2.47 | 1,245 | 1.76 | 3,771 | 1.05 |
| 415 | 3.88 | 534 | 3.17 | 750 | 2.46 | 1,257 | 1.75 | 3,882 | 1.04 |
| 416 | 3.87 | 537 | 3.16 | 754 | 2.45 | 1,269 | 1.74 | 4,000 | 1.03 |
| 418 | 3.86 | 539 | 3.15 | 759 | 2.44 | 1,282 | 1.73 | 4,125 | 1.02 |
| 419 | 3.85 | 541 | 3.14 | 763 | 2.43 | 1,294 | 1.72 | 4,258 | 1.01 |
| 420 | 3.84 | 543 | 3.13 | 767 | 2.42 | 1,307 | 1.71 | 4,400 | 1.00 |
| 422 | 3.83 | 545 | 3.12 | 772 | 2.41 | 1,320 | 1.70 | 4,552 | 0.99 |
| 423 | 3.82 | 548 | 3.11 | 776 | 2.40 | 1,333 | 1.69 | 4,714 | 0.98 |
| 424 | 3.81 | 550 | 3.10 | 781 | 2.39 | 1,347 | 1.68 | 4,889 | 0.97 |
| 426 | 3.80 | 552 | 3.09 | 786 | 2.38 | 1,361 | 1.67 | 5,077 | 0.96 |
| 427 | 3.79 | 555 | 3.08 | 790 | 2.37 | 1,375 | 1.66 | 5,280 | 0.95 |
| 429 | 3.78 | 557 | 3.07 | 795 | 2.36 | 1,389 | 1.65 | 5,500 | 0.94 |
| 430 | 3.77 | 559 | 3.06 | 800 | 2.35 | 1,404 | 1.64 | 5,739 | 0.93 |
| 431 | 3.76 | 562 | 3.05 | 805 | 2.34 | 1,419 | 1.63 | 6,000 | 0.92 |
| 433 | 3.75 | 564 | 3.04 | 810 | 2.33 | 1,435 | 1.62 | 6,286 | 0.91 |
| 434 | 3.74 | 567 | 3.03 | 815 | 2.32 | 1,451 | 1.61 | 6,600 | 0.90 |
| 436 | 3.73 | 569 | 3.02 | 820 | 2.31 | 1,467 | 1.60 | 6,947 | 0.89 |
| 437 | 3.72 | 571 | 3.01 | 825 | 2.30 | 1,483 | 1.59 | 7,333 | 0.88 |
| 439 | 3.71 | 574 | 3.00 | 830 | 2.29 | 1,500 | 1.58 | 7,765 | 0.87 |
| 440 | 3.70 | 576 | 2.99 | 835 | 2.28 | 1,517 | 1.57 | 8,250 | 0.86 |
| 441 | 3.69 | 579 | 2.98 | 841 | 2.27 | 1,535 | 1.56 | 8,800 | 0.85 |
| 443 | 3.68 | 581 | 2.97 | 846 | 2.26 | 1,553 | 1.55 | 9,429 | 0.84 |
| 444 | 3.67 | 584 | 2.96 | 852 | 2.25 | 1,571 | 1.54 | 10,154 | 0.83 |
| 446 | 3.66 | 587 | 2.95 | 857 | 2.24 | 1,590 | 1.53 | 11,000 | 0.82 |
| 447 | 3.65 | 589 | 2.94 | 863 | 2.23 | 1,610 | 1.52 | 12,000 | 0.81 |
| 449 | 3.64 | 592 | 2.93 | 868 | 2.22 | 1,630 | 1.51 | 13,200 | 0.80 |
| 451 | 3.63 | 595 | 2.92 | 874 | 2.21 | 1,650 | 1.50 | 14,667 | 0.79 |
| 452 | 3.62 | 597 | 2.91 | 880 | 2.20 | 1,671 | 1.49 | 16,500 | 0.78 |
| 454 | 3.61 | 600 | 2.90 | 886 | 2.19 | 1,692 | 1.48 | 18,857 | 0.77 |
| 455 | 3.60 | 603 | 2.89 | 892 | 2.18 | 1,714 | 1.47 | 22,000 | 0.76 |
| 457 | 3.59 | 606 | 2.88 | 898 | 2.17 | 1,737 | 1.46 | 26,400 | 0.75 |
| 458 | 3.58 | 608 | 2.87 | 904 | 2.16 | 1,760 | 1.45 | 33,000 | 0.74 |
| 460 | 3.57 | 611 | 2.86 | 910 | 2.15 | 1,784 | 1.44 | 44,000 | 0.73 |
| 462 | 3.56 | 614 | 2.85 | 917 | 2.14 | 1,808 | 1.43 | 66,000 | 0.72 |
| 463 | 3.55 | 617 | 2.84 | 923 | 2.13 | 1,833 | 1.42 | 132,000 | 0.7100 |
| 465 | 3.54 | 620 | 2.83 | 930 | 2.12 | 1,859 | 1.41 | 200,000 | 0.7066 |
| 466 | 3.53 | 623 | 2.82 | 936 | 2.11 | 1,886 | 1.40 | 300,000 | 0.7044 |
| 468 | 3.52 | 626 | 2.81 | 943 | 2.10 | 1,913 | 1.39 | 400,000 | 0.7033 |
| 470 | 3.51 | 629 | 2.80 | 950 | 2.09 | 1,941 | 1.38 | 500,000 | 0.7026 |
| 471 | 3.50 | 632 | 2.79 | 957 | 2.08 | 1,970 | 1.37 | 600,000 | 0.7022 |
| 473 | 3.49 | 635 | 2.78 | 964 | 2.07 | 2,000 | 1.36 | 700,000 | 0.7019 |
| 475 | 3.48 | 638 | 2.77 | 971 | 2.06 | 2,031 | 1.35 | 800,000 | 0.7017 |
| 477 | 3.47 | 641 | 2.76 | 978 | 2.05 | 2,062 | 1.34 | 900,000 | 0.7015 |
| 478 | 3.46 | 644 | 2.75 | 985 | 2.04 | 2,095 | 1.33 | 1,000,000 | 0.7013 |
| 480 | 3.45 | 647 | 2.74 | 992 | 2.03 | 2,129 | 1.32 |  |  |
| 482 | 3.44 | 650 | 2.73 | 1,000 | 2.02 | 2,164 | 1.31 |  |  |
| 484 | 3.43 | 653 | 2.72 | 1,008 | 2.01 | 2,200 | 1.30 |  |  |
| 485 | 3.42 | 657 | 2.71 | 1,015 | 2.00 | 2,237 | 1.29 |  |  |
| 487 | 3.41 | 660 | 2.70 | 1,023 | 1.99 | 2,276 | 1.28 |  |  |
| 489 | 3.40 | 663 | 2.69 | 1,031 | 1.98 | 2,316 | 1.27 |  |  |
| 491 | 3.39 | 667 | 2.68 | 1,039 | 1.97 | 2,357 | 1.26 |  |  |
| 493 | 3.38 | 670 | 2.67 | 1,048 | 1.96 | 2,400 | 1.25 |  |  |
| 494 | 3.37 | 673 | 2.66 | 1,056 | 1.95 | 2,444 | 1.24 |  |  |
| 496 | 3.36 | 677 | 2.65 | 1,065 | 1.94 | 2,491 | 1.23 |  |  |
| 498 | 3.35 | 680 | 2.64 | 1,073 | 1.93 | 2,538 | 1.22 |  |  |
| 500 | 3.34 | 684 | 2.63 | 1,082 | 1.92 | 2,588 | 1.21 |  |  |
| 502 | 3.33 | 687 | 2.62 | 1,091 | 1.91 | 2,640 | 1.20 |  |  |
| 504 | 3.32 | 691 | 2.61 | 1,100 | 1.90 | 2,694 | 1.19 |  |  |
| 506 | 3.31 | 695 | 2.60 | 1,109 | 1.89 | 2,750 | 1.18 |  |  |
| 508 | 3.30 | 698 | 2.59 | 1,119 | 1.88 | 2,809 | 1.17 |  |  |

Printed: 09/29/2022 10:20:47 am

Median Effective Area = 5172sf Fixed Site Cost Adjustment = 30\%

| Size | Adj. | Size | Adj. | Size | Adj. | Size | Adj. | Size | Adj. |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 470 | 4.00 | 599 | 3.29 | 825 | 2.58 | 1,326 | 1.87 | 3,373 | 1.16 |
| 472 | 3.99 | 601 | 3.28 | 830 | 2.57 | 1,338 | 1.86 | 3,448 | 1.15 |
| 473 | 3.98 | 604 | 3.27 | 834 | 2.56 | 1,349 | 1.85 | 3,526 | 1.14 |
| 474 | 3.97 | 606 | 3.26 | 839 | 2.55 | 1,361 | 1.84 | 3,608 | 1.13 |
| 476 | 3.96 | 608 | 3.25 | 843 | 2.54 | 1,373 | 1.83 | 3,694 | 1.12 |
| 477 | 3.95 | 611 | 3.24 | 848 | 2.53 | 1,385 | 1.82 | 3,784 | 1.11 |
| 479 | 3.94 | 613 | 3.23 | 853 | 2.52 | 1,398 | 1.81 | 3,879 | 1.10 |
| 480 | 3.93 | 616 | 3.22 | 857 | 2.51 | 1,411 | 1.80 | 3,978 | 1.09 |
| 482 | 3.92 | 618 | 3.21 | 862 | 2.50 | 1,423 | 1.79 | 4,083 | 1.08 |
| 483 | 3.91 | 621 | 3.20 | 867 | 2.49 | 1,437 | 1.78 | 4,194 | 1.07 |
| 485 | 3.90 | 623 | 3.19 | 872 | 2.48 | 1,450 | 1.77 | 4,310 | 1.06 |
| 486 | 3.89 | 626 | 3.18 | 877 | 2.47 | 1,464 | 1.76 | 4,433 | 1.05 |
| 488 | 3.88 | 628 | 3.17 | 882 | 2.46 | 1,478 | 1.75 | 4,564 | 1.04 |
| 489 | 3.87 | 631 | 3.16 | 887 | 2.45 | 1,492 | 1.74 | 4,702 | 1.03 |
| 491 | 3.86 | 633 | 3.15 | 892 | 2.44 | 1,506 | 1.73 | 4,849 | 1.02 |
| 493 | 3.85 | 636 | 3.14 | 897 | 2.43 | 1,521 | 1.72 | 5,005 | 1.01 |
| 494 | 3.84 | 639 | 3.13 | 902 | 2.42 | 1,536 | 1.71 | 5,172 | 1.00 |
| 496 | 3.83 | 641 | 3.12 | 907 | 2.41 | 1,552 | 1.70 | 5,350 | 0.99 |
| 497 | 3.82 | 644 | 3.11 | 913 | 2.40 | 1,567 | 1.69 | 5,541 | 0.98 |
| 499 | 3.81 | 646 | 3.10 | 918 | 2.39 | 1,583 | 1.68 | 5,747 | 0.97 |
| 501 | 3.80 | 649 | 3.09 | 924 | 2.38 | 1,600 | 1.67 | 5,968 | 0.96 |
| 502 | 3.79 | 652 | 3.08 | 929 | 2.37 | 1,616 | 1.66 | 6,206 | 0.95 |
| 504 | 3.78 | 655 | 3.07 | 935 | 2.36 | 1,633 | 1.65 | 6,465 | 0.94 |
| 505 | 3.77 | 657 | 3.06 | 940 | 2.35 | 1,651 | 1.64 | 6,746 | 0.93 |
| 507 | 3.76 | 660 | 3.05 | 946 | 2.34 | 1,668 | 1.63 | 7,053 | 0.92 |
| 509 | 3.75 | 663 | 3.04 | 952 | 2.33 | 1,687 | 1.62 | 7,389 | 0.91 |
| 510 | 3.74 | 666 | 3.03 | 958 | 2.32 | 1,705 | 1.61 | 7,758 | 0.90 |
| 512 | 3.73 | 669 | 3.02 | 964 | 2.31 | 1,724 | 1.60 | 8,166 | 0.89 |
| 514 | 3.72 | 672 | 3.01 | 970 | 2.30 | 1,743 | 1.59 | 8,620 | 0.88 |
| 515 | 3.71 | 675 | 3.00 | 976 | 2.29 | 1,763 | 1.58 | 9,127 | 0.87 |
| 517 | 3.70 | 678 | 2.99 | 982 | 2.28 | 1,783 | 1.57 | 9,698 | 0.86 |
| 519 | 3.69 | 681 | 2.98 | 988 | 2.27 | 1,804 | 1.56 | 10,344 | 0.85 |
| 521 | 3.68 | 684 | 2.97 | 995 | 2.26 | 1,825 | 1.55 | 11,083 | 0.84 |
| 522 | 3.67 | 687 | 2.96 | 1,001 | 2.25 | 1,847 | 1.54 | 11,935 | 0.83 |
| 524 | 3.66 | 690 | 2.95 | 1,008 | 2.24 | 1,869 | 1.53 | 12,930 | 0.82 |
| 526 | 3.65 | 693 | 2.94 | 1,014 | 2.23 | 1,892 | 1.52 | 14,105 | 0.81 |
| 528 | 3.64 | 696 | 2.93 | 1,021 | 2.22 | 1,916 | 1.51 | 15,516 | 0.80 |
| 530 | 3.63 | 699 | 2.92 | 1,028 | 2.21 | 1,939 | 1.50 | 17,240 | 0.79 |
| 531 | 3.62 | 702 | 2.91 | 1,034 | 2.20 | 1,964 | 1.49 | 19,395 | 0.78 |
| 533 | 3.61 | 705 | 2.90 | 1,041 | 2.19 | 1,989 | 1.48 | 22,166 | 0.77 |
| 535 | 3.60 | 708 | 2.89 | 1,048 | 2.18 | 2,015 | 1.47 | 25,860 | 0.76 |
| 537 | 3.59 | 712 | 2.88 | 1,056 | 2.17 | 2,042 | 1.46 | 31,032 | 0.75 |
| 539 | 3.58 | 715 | 2.87 | 1,063 | 2.16 | 2,069 | 1.45 | 38,790 | 0.74 |
| 541 | 3.57 | 718 | 2.86 | 1,070 | 2.15 | 2,097 | 1.44 | 51,720 | 0.73 |
| 543 | 3.56 | 722 | 2.85 | 1,077 | 2.14 | 2,125 | 1.43 | 77,580 | 0.72 |
| 544 | 3.55 | 725 | 2.84 | 1,085 | 2.13 | 2,155 | 1.42 | 155,160 | 0.7100 |
| 546 | 3.54 | 728 | 2.83 | 1,093 | 2.12 | 2,185 | 1.41 | 200,000 | 0.7078 |
| 548 | 3.53 | 732 | 2.82 | 1,100 | 2.11 | 2,217 | 1.40 | 300,000 | 0.7052 |
| 550 | 3.52 | 735 | 2.81 | 1,108 | 2.10 | 2,249 | 1.39 | 400,000 | 0.7039 |
| 552 | 3.51 | 739 | 2.80 | 1,116 | 2.09 | 2,282 | 1.38 | 500,000 | 0.7031 |
| 554 | 3.50 | 742 | 2.79 | 1,124 | 2.08 | 2,316 | 1.37 | 600,000 | 0.7026 |
| 556 | 3.49 | 746 | 2.78 | 1,133 | 2.07 | 2,351 | 1.36 | 700,000 | 0.7022 |
| 558 | 3.48 | 750 | 2.77 | 1,141 | 2.06 | 2,387 | 1.35 | 800,000 | 0.7019 |
| 560 | 3.47 | 753 | 2.76 | 1,149 | 2.05 | 2,424 | 1.34 | 900,000 | 0.7017 |
| 562 | 3.46 | 757 | 2.75 | 1,158 | 2.04 | 2,463 | 1.33 | 1,000,000 | 0.7016 |
| 564 | 3.45 | 761 | 2.74 | 1,167 | 2.03 | 2,503 | 1.32 |  |  |
| 566 | 3.44 | 764 | 2.73 | 1,175 | 2.02 | 2,544 | 1.31 |  |  |
| 568 | 3.43 | 768 | 2.72 | 1,184 | 2.01 | 2,586 | 1.30 |  |  |
| 570 | 3.42 | 772 | 2.71 | 1,194 | 2.00 | 2,630 | 1.29 |  |  |
| 573 | 3.41 | 776 | 2.70 | 1,203 | 1.99 | 2,675 | 1.28 |  |  |
| 575 | 3.40 | 780 | 2.69 | 1,212 | 1.98 | 2,722 | 1.27 |  |  |
| 577 | 3.39 | 784 | 2.68 | 1,222 | 1.97 | 2,771 | 1.26 |  |  |
| 579 | 3.38 | 788 | 2.67 | 1,231 | 1.96 | 2,821 | 1.25 |  |  |
| 581 | 3.37 | 792 | 2.66 | 1,241 | 1.95 | 2,873 | 1.24 |  |  |
| 583 | 3.36 | 796 | 2.65 | 1,251 | 1.94 | 2,928 | 1.23 |  |  |
| 586 | 3.35 | 800 | 2.64 | 1,261 | 1.93 | 2,984 | 1.22 |  |  |
| 588 | 3.34 | 804 | 2.63 | 1,272 | 1.92 | 3,042 | 1.21 |  |  |
| 590 | 3.33 | 808 | 2.62 | 1,282 | 1.91 | 3,103 | 1.20 |  |  |
| 592 | 3.32 | 812 | 2.61 | 1,293 | 1.90 | 3,167 | 1.19 |  |  |
| 594 | 3.31 | 817 | 2.60 | 1,304 | 1.89 | 3,233 | 1.18 |  |  |
| 597 | 3.30 | 821 | 2.59 | 1,315 | 1.88 | 3,301 | 1.17 |  |  |

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Henniker
Manufactured Building Area Size Adjustment Factors
Median Effective Area $=$ 544sf Fixed Site Cost Adjustment $=\mathbf{3 0 \%}$

| Size | Adj. | Size | Adj. | Size | Adj. | Size | Adj. | Size | Adj. |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 49 | 4.00 | 95 | 2.42 | 143 | 1.84 | 240 | 1.38 | 742 | 0.92 |
| 50 | 3.99 | 96 | 2.40 | 144 | 1.83 | 244 | 1.37 | 777 | 0.91 |
| 51 | 3.93 | 97 | 2.39 | 146 | 1.82 | 247 | 1.36 | 816 | 0.90 |
| 52 | 3.86 | 98 | 2.37 | 147 | 1.81 | 251 | 1.35 | 859 | 0.89 |
| 53 | 3.80 | 99 | 2.35 | 148 | 1.80 | 255 | 1.34 | 907 | 0.88 |
| 54 | 3.75 | 100 | 2.34 | 150 | 1.79 | 259 | 1.33 | 960 | 0.87 |
| 55 | 3.69 | 101 | 2.32 | 151 | 1.78 | 263 | 1.32 | 1,020 | 0.86 |
| 56 | 3.64 | 102 | 2.30 | 153 | 1.77 | 268 | 1.31 | 1,088 | 0.85 |
| 57 | 3.58 | 103 | 2.29 | 154 | 1.76 | 272 | 1.30 | 1,166 | 0.84 |
| 58 | 3.53 | 104 | 2.27 | 155 | 1.75 | 277 | 1.29 | 1,255 | 0.83 |
| 59 | 3.48 | 105 | 2.26 | 157 | 1.74 | 281 | 1.28 | 1,360 | 0.82 |
| 60 | 3.44 | 106 | 2.24 | 158 | 1.73 | 286 | 1.27 | 1,484 | 0.81 |
| 61 | 3.39 | 107 | 2.23 | 160 | 1.72 | 291 | 1.26 | 1,632 | 0.80 |
| 62 | 3.35 | 108 | 2.21 | 162 | 1.71 | 297 | 1.25 | 1,813 | 0.79 |
| 63 | 3.31 | 109 | 2.20 | 163 | 1.70 | 302 | 1.24 | 2,040 | 0.78 |
| 64 | 3.27 | 110 | 2.19 | 165 | 1.69 | 308 | 1.23 | 2,331 | 0.77 |
| 65 | 3.23 | 111 | 2.17 | 167 | 1.68 | 314 | 1.22 | 2,720 | 0.76 |
| 66 | 3.19 | 112 | 2.16 | 168 | 1.67 | 320 | 1.21 | 3,264 | 0.75 |
| 67 | 3.15 | 113 | 2.15 | 170 | 1.66 | 326 | 1.20 | 4,080 | 0.74 |
| 68 | 3.11 | 114 | 2.13 | 172 | 1.65 | 333 | 1.19 | 5,440 | 0.73 |
| 69 | 3.08 | 115 | 2.12 | 174 | 1.64 | 340 | 1.18 | 8,160 | 0.72 |
| 70 | 3.04 | 116 | 2.11 | 175 | 1.63 | 347 | 1.17 | 16,320 | 0.71 |
| 71 | 3.01 | 117 | 2.10 | 177 | 1.62 | 355 | 1.16 | 100,000 | 0.70 |
| 72 | 2.98 | 118 | 2.08 | 179 | 1.61 | 363 | 1.15 | 200,000 | 0.7008 |
| 73 | 2.95 | 119 | 2.07 | 181 | 1.60 | 371 | 1.14 | 300,000 | 0.7005 |
| 74 | 2.92 | 120 | 2.06 | 183 | 1.59 | 380 | 1.13 | 400,000 | 0.7004 |
| 75 | 2.89 | 121 | 2.05 | 185 | 1.58 | 389 | 1.12 | 500,000 | 0.7003 |
| 76 | 2.86 | 122 | 2.04 | 188 | 1.57 | 398 | 1.11 | 600,000 | 0.7003 |
| 77 | 2.83 | 123 | 2.03 | 190 | 1.56 | 408 | 1.10 | 700,000 | 0.7002 |
| 78 | 2.80 | 124 | 2.02 | 192 | 1.55 | 418 | 1.09 | 800,000 | 0.7002 |
| 79 | 2.77 | 125 | 2.01 | 194 | 1.54 | 429 | 1.08 | 900,000 | 0.7002 |
| 80 | 2.75 | 126 | 2.00 | 197 | 1.53 | 441 | 1.07 | 1,000,000 | 0.7002 |
| 81 | 2.72 | 127 | 1.99 | 199 | 1.52 | 453 | 1.06 |  |  |
| 82 | 2.70 | 129 | 1.97 | 201 | 1.51 | 466 | 1.05 |  |  |
| 83 | 2.67 | 130 | 1.96 | 204 | 1.50 | 480 | 1.04 |  |  |
| 84 | 2.65 | 131 | 1.95 | 207 | 1.49 | 495 | 1.03 |  |  |
| 85 | 2.63 | 132 | 1.94 | 209 | 1.48 | 510 | 1.02 |  |  |
| 86 | 2.60 | 133 | 1.93 | 212 | 1.47 | 526 | 1.01 |  |  |
| 87 | 2.58 | 134 | 1.92 | 215 | 1.46 | 544 | 1.00 |  |  |
| 88 | 2.56 | 135 | 1.91 | 218 | 1.45 | 563 | 0.99 |  |  |
| 89 | 2.54 | 136 | 1.90 | 221 | 1.44 | 583 | 0.98 |  |  |
| 90 | 2.52 | 137 | 1.89 | 224 | 1.43 | 604 | 0.97 |  |  |
| 91 | 2.50 | 138 | 1.88 | 227 | 1.42 | 628 | 0.96 |  |  |
| 92 | 2.48 | 139 | 1.87 | 230 | 1.41 | 653 | 0.95 |  |  |
| 93 | 2.46 | 141 | 1.86 | 233 | 1.40 | 680 | 0.94 |  |  |
| 94 | 2.44 | 142 | 1.85 | 237 | 1.39 | 710 | 0.93 |  |  |

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| Code | Description |
| :---: | :---: |
| 11 | NOT ASSESSD SEPARATE |
| 12 | SUBDIVIDED POST ASMT |
| 13 | IMPROVED POST SALE |
| 14 | IMPROVED POST ASMT |
| 15 | IMPRVMNT U/C AT ASMT |
| 16 | L/O ASMT - L/B SALE |
| 17 | L/B ASMT - L/O SALE |
| 18 | MULTIPLE PARCELS |
| 19 | MULTI-TOWN PROPERTY |
| 20 | MPC-CANT SELL SEPRTL |
| 21 | MPC-CAN SELL SEPRTLY |
| 22 | INDETERMINATE PRICE |
| 23 | NO STAMP PER DEED |
| 24 | ABUTTER SALE |
| 25 | INSUFCNT MKT EXPOSUR |
| 26 | MINERAL RIGHTS ONLY |
| 27 | LESS THAN 100\% INT |
| 28 | LIFE EST/DEFER 1YR+ |
| 29 | PLOTAGE/ASMBL IMPACT |
| 30 | TIMESHARE |
| 31 | EASEMENT/BOATSLIPS |
| 32 | TIMBER RIGHTS |
| 33 | LNDLRD/TENANT SALE |
| 34 | PUBLIC UTIL GRNTR/E |
| 35 | GOVMT AGENCY GRNTR/E |
| 36 | REL/CHAR/EDU GRNTR/E |
| 37 | FINANCIAL CO GRNTR/E |
| 38 | FAMILY/RELAT GRNTR/E |
| 39 | DIVORCE PRTY GRNTR/E |
| 40 | BUSIN AFFIL GRNTR/E |
| 41 | GOV REL ENT/NHH/FNMA |
| 43 | SHORT SALE RQ 3RDPTY |
| 44 | NONMKT TRUST GRNTR/E |
| 45 | BOUNDARY ADJUSTMT |
| 47 | OTHR SALE OF CONVENC |
| 48 | COURT/SHERIFF SALE |
| 49 | DEED INLIEU FORECLSR |
| 50 | TAX SALE |
| 51 | FORECLOSURE |
| 52 | OTHER FORCED SALE |
| 54 | DEED TO QUIET TITLE |
| 55 | UNSPECFIED DEED CONV |
| 56 | OTHER DOUBTFUL TITLE |
| 57 | LARGE VALUE IN TRADE |
| 58 | INSTALLMENT SALE |
| 60 | UNIDENT IN ASSR RECS |
| 66 | COMPLEX COMMRCL SALE |
| 67 | UNK PERSONAL PROPRTY |
| 69 | LEASE W/ UNK TERMS |
| 70 | BUYR/SELR COST SHIFT |
| 77 | ASSMNT ENCUMBRANCES |
| 80 | SUBSID/ASSIST HOUSNG |
| 81 | ESTATE SALE/FDCY COV |
| 82 | DEED DATE TOO OLD |
| 83 | CEMETERY LOTS |
| 87 | XS LOCALE IN SAMPLE |
| 88 | XS PRP TYP IN SAMPLE |
| 89 | RESALE IN EQ PERIOD |
| 90 | RSA 79-A CURRENT USE |
| 97 | RSA 79-B CONSRV ESMT |
| 98 | SALE RELATD ASMT CHG |
| 99 | UNCLASSFYD EXCLUSION |

## SOLAR PANELS

Market data suggests solar panels contribute to market value. Government and other incentives commonly available to the property owner are taken into consideration when developing the initial assessed value. Industry representatives suggest that newly installed panels have a life expectancy of at least 25 years, so the following depreciation schedule is used with a floor factor of $25 \%$ :

| Age | Condition Factor |
| :---: | :---: |
| 1-5 Years | 100 |
| 6-10 Years | 85 |
| 11-15 Years | 70 |
| 16-20 Years | 55 |
| 21-25 Years | 40 |
| 25+ Years | 25 |

It should be noted that Solar Panels may have differing condition factors to account for atypical sizes or noted physical condition issues.

SECTION 10

## WATERFRONT, VIEW \& BUILDING GRADE INFORMATION

A. WATERFRONT
B. VIEW REPORT
C. BUILDING GRADE REPORT

FOLLOWED BY PICTURE CATALOG

## A. WATERFRONT

Grading waterfront, although somewhat objective due to the amount of waterfront, topography and presence or lack of a beach, the overall value different buyers are willing to spend for the same property varies dramatically due to individual likes and dislikes making the purchase somewhat emotional and to a degree subjective. This makes the assessing process more subjective than one may like, but it is a fact that buying and selling of property is not $100 \%$ objective. Docks are not separately assessed, as the value is inherent in the waterfront value.

Although the total market value of the property is expressed or displayed in separate parts, such as land, building, views and waterfront, it is the total value of the property that is most important. You may feel the view, waterfront, building or land is high or low, but if the total value represents market value and is equitable with similar properties, then your assessment is reasonable and fair.

The quality and desirability of waterfront varies widely as does the value attributed to various bodies of water and even the same body of water in two different municipalities.

Topography and access to the site, as well as to the waterfront itself varies and can greatly affect the market value. Because of this, it is rare to find two properties that are identical and as such adjustments must be made for water quality and access based on $3^{\text {rd }}$ party data such as, NH DES when sales are lacking or limited.

Despite the possible lack of sales data, the assessor must still produce an equitable opinion of value for each and every property in town; sometimes making subjective adjustments for differences from property to property for what they feel affects the market value positively and/or negatively. This unfortunately may not always be demonstrated in sales data due to the lack of sales, so experience and common sense play a large part in this process, when local direct sales are lacking.

The following illustrates the waterfront properties in town on properties where pictures were available. These properties illustrate the values associated as developed for this town wide update and lacking sufficient recent sales provides testing against older sales when available.

## Henniker Waterfront Write Up

Long Pond
Base - \$250,000
There are 137 properties with waterfront or water access on this water body. Long Pond is 91 acres and has public access with an average depth of 11 feet. See Section 9 Codes \& Adjustments for the detailed breakdown.

## Pleasant Pond

Base - \$250,000
There are 17 properties on this water body. Pleasant Pond is 85 acres and has public access with an average depth of 17 feet. See Section 9 Codes \& Adjustments for the detailed breakdown.

## French Pond

## Base - \$150,000

There are 25 properties on this water body. French Pond is 39 acres and has public access. See Section 9 Codes \& Adjustments for the detailed breakdown.

There are 20 properties with waterfront or water access on this water body. Craney Pond is 47 acres and has public access with an average depth of 9 feet. See Section 9 Codes \& Adjustments for the detailed breakdown.

## Keyser Pond <br> Base - \$132,000

There are 6 properties on this water body. Keyser Pond is 18 acres and has public access with an average depth of 10 feet. See Section 9 Codes \& Adjustments for the detailed breakdown.

## Upper Pond

Base - \$132,000
There are 6 properties on this water body. Upper Pond is 27 acres and has public access with an average depth of 10 feet. See Section 9 Codes \& Adjustments for the detailed breakdown.

## Colleague Pond <br> Base - \$50,000

There are 3 properties on this water body. See Section 9 Codes \& Adjustments for the detailed breakdown.

## Beaver Pond <br> Base - \$25,000

There are 5 properties on this water body. See Section 9 Codes \& Adjustments for the detailed breakdown.

Middle Pond
Base - \$25,000
There are 2 properties on this water body. See Section 9 Codes \& Adjustments for the detailed breakdown.

## Contoocook River

Base - \$45,000
There are 48 properties on this water body. The Contoocook River is a 71 mile long river in New Hampshire. It flows from Contoocook Lake on the Jaffrey/Rindge border to Penacook, where it empties into the Merrimack River. See Section 9 Codes \& Adjustments for the detailed breakdown.







# Henniker Waterfront Report 

Sorted By Waterfront Value




## Map Lot Sub: 00005B 000110 0000A3

Location: 11 OLD MILL POND RD
Owner: HOPKINS NINA R
Waterfront Value: \$4,500
Water Body: LONG POND
Access: WATER ACC/BCH RIGHTS
Location: MAIN BODY
Topography: MILD WF
Condition: $100 \quad$ Frontage Feet: 150
Notes:

Map Lot Sub: $00005 B 000110$ 0000A4
Location: 6 OLD MILL POND RD
Owner: MOORE JEFFREY
Waterfront Value: \$4,500
Water Body: LONG POND
Access: WATER ACC/BCH RIGHTS
Location: MAIN BODY
Topography: MILD WF
Condition: 100 Frontage Feet: 150
Notes:

Map Lot Sub: $00005 B 000110$ 0000A9
Location: 311 TANGLEWOOD DR
Owner: GILFORD TIMOTHY
Waterfront Value: \$ 4,500
Water Body: LONG POND
Access: WATER ACC/BCH RIGHTS
Location: MAIN BODY
Topography: MILD WF
Condition: $100 \quad$ Frontage Feet: 150
Notes:
Map Lot Sub: 00005B 000110 0000D5
Location: 480 TANGLEWOOD DR
Owner: HOPPS KIMBERLY ANN
Waterfront Value: \$ 4,500
Water Body: LONG POND
Access: WATER ACC/BCH RIGHTS
Location: MAIN BODY
Topography: MILD WF
Condition: $100 \quad$ Frontage Feet: 150
Notes:

|  | Date | Book/Page | Type | Price |
| ---: | :--- | :--- | :--- | ---: |
| Most Recent Sale: | $09 / 21 / 21$ | $3759 / 2049$ | Q I | $\$ 295,000$ |
| Current Assessment: |  |  |  | $\$ 338,800$ |



## Map Lot Sub: 00005B 000110 0000E1

Location: 41 OLD MILL POND RD
Owner: MULCAHEY CHRISTINE B
Waterfront Value: \$4,500
Water Body: LONG POND
Access: WATER ACC/BCH RIGHTS
Location: MAIN BODY
Topography: MILD WF
Condition: $100 \quad$ Frontage Feet: 150
Notes:

Map Lot Sub: 00005B 000110 0000E2
Location: 55 OLD MILL POND RD
Owner: BLACKER KEVIN M
Waterfront Value: \$ 4,500
Water Body: LONG POND
Access: WATER ACC/BCH RIGHTS
Location: MAIN BODY
Topography: MILD WF
Condition: 100 Frontage Feet: 150
Notes:

Map Lot Sub: 00005B 000110 0000E3
Location: 71 OLD MILL POND RD
Owner: LACLAIR PAUL V
Waterfront Value: \$ 4,500
Water Body: LONG POND
Access: WATER ACC/BCH RIGHTS
Location: MAIN BODY
Topography: MILD WF
Condition: 100 Frontage Feet: 150
Notes:

Map Lot Sub: 00005B 000110 0000E4
Location: 89 OLD MILL POND RD
Owner: ASTHOLZ JOHN P
Waterfront Value: \$ 4,500
Water Body: LONG POND
Access: WATER ACC/BCH RIGHTS
Location: MAIN BODY
Topography: MILD WF
Condition: $100 \quad$ Frontage Feet: 150
Notes:

Map Lot Sub: 00005B 000110 0000E5
Location: 101 OLD MILL POND RD
Owner: MCALLISTER ROBERT M
Waterfront Value: \$4,500
Water Body: LONG POND
Access: WATER ACC/BCH RIGHTS
Location: MAIN BODY
Topography: MILD WF
Condition: $100 \quad$ Frontage Feet: 150
Notes:

Map Lot Sub: 00005B 000110 0000E7
Location: 127 OLD MILL POND RD
Owner: BEAUDET DANIEL M
Waterfront Value: \$4,500
Water Body: LONG POND
Access: WATER ACC/BCH RIGHTS
Location: MAIN BODY
Topography: MILD WF
Condition: $100 \quad$ Frontage Feet: 150
Notes:

Map Lot Sub: 00005B 000110 0000E8
Location: 132 OLD MILL POND RD
Owner: CARIDEO REGINA
Waterfront Value: \$4,500
Water Body: LONG POND
Access: WATER ACC/BCH RIGHTS
Location: MAIN BODY
Topography: MILD WF
Condition: $100 \quad$ Frontage Feet: 150
Notes:

|  | Date | Book/Page | Type | Price |
| ---: | :--- | :--- | :--- | ---: |
| Most Recent Sale: | $04 / 01 / 21$ | $3731 / 2162$ | Q I | $\$ 322,533$ |
| Current Assessment: |  |  | $\$ 362,100$ |  |



Map Lot Sub: 00005B 000110 0000E9
Location: 98 OLD MILL POND RD
Owner: LUDWIG GARY
Waterfront Value: \$4,500
Water Body: LONG POND
Access: WATER ACC/BCH RIGHTS
Location: MAIN BODY
Topography: MILD WF
Condition: 100 Frontage Feet: 150
Notes:

Map Lot Sub: 00005B 000110 000D14
Location: 16 CHECKERBERRY LN
Owner: SHURY TABITHA
Waterfront Value: \$ 4,500
Water Body: LONG POND
Access: WATER ACC/BCH RIGHTS
Location: MAIN BODY
Topography: MILD WF
Condition: 100 Frontage Feet: 150
Notes:

| Date | Book/Page | Type | Price |
| ---: | :--- | :--- | ---: |
| Most Recent Sale: | $06 / 01 / 22$ | $3793 / 2943$ | Q I |
| Current Assessment: |  |  |  |
| $\$ 350,000$ |  |  |  |
| $\$ 348,700$ |  |  |  |

Map Lot Sub: 00005B 000110 000E10
Location: 90 OLD MILL POND RD
Owner: BEIDLER PAMELA J
Waterfront Value: \$ 4,500
Water Body: LONG POND
Access: WATER ACC/BCH RIGHTS
Location: MAIN BODY
Topography: MILD WF
Condition: $100 \quad$ Frontage Feet: 150
Notes:


Map Lot Sub: 00005B 000110 000E11
Location: 60 OLD MILL POND RD
Owner: CASAZZA MATTHEW A
Waterfront Value: \$4,500
Water Body: LONG POND
Access: WATER ACC/BCH RIGHTS
Location: MAIN BODY
Topography: MILD WF
Condition: $100 \quad$ Frontage Feet: 150
Notes:

Map Lot Sub: 00005B 000110 000E12
Location: 44 OLD MILL POND RD
Owner: BAGTAZ FAMILY TRUST OF 2018
Waterfront Value: \$ 4,500
Water Body: LONG POND
Access: WATER ACC/BCH RIGHTS
Location: MAIN BODY
Topography: MILD WF
Condition: $100 \quad$ Frontage Feet: 150
Notes:

Map Lot Sub: $00005 B 000110$ 000E13
Location: 26 OLD MILL POND RD
Owner: BILL PETER JOSEPH
Waterfront Value: \$ 4,500
Water Body: LONG POND
Access: WATER ACC/BCH RIGHTS
Location: MAIN BODY
Topography: MILD WF
Condition: $100 \quad$ Frontage Feet: 150
Notes:


Map Lot Sub: 000011000728 00000E
Location: MT HUNGER RD
Owner: ULMER FAMILY TRUST OF 2005
Waterfront Value: \$ 13,700
CU
Water Body: BEAVER POND
Access: UNDEVELOPED
Location: MAIN BODY
Topography: MILD WF
Condition: 100 Frontage Feet: 605
Notes: WEEDY


Map Lot Sub: 000011000723 0000CL
Location: MT HUNGER RD
Owner: BENNETT STEPHEN E BROWN FAM RE
Waterfront Value: \$ 15,600
Water Body: PLEASANT POND
Access: UNDEVELOPED
Location: SHARED WATERFRONT
Topography: MILD WF
Condition: 25 Frontage Feet: 240
Notes: IN COMMON/NBD LOT


Map Lot Sub: 000002000105 00000B
Location: RUSH RD
Owner: SALAH GEORGE J
Waterfront Value: \$ 15,800
Water Body: LONG POND
Access: RECREATION LOT
Location: MAIN BODY
Topography: MILD WF
Condition: 25 Frontage Feet:
Notes: WET/NBD


Map Lot Sub: 000006000289 00000D
Location: FRENCH POND RD
Owner: THOMAS TODD J
Waterfront Value: \$ 18,700
Water Body: FRENCH POND
Access: RECREATION LOT
Location: MAIN BODY
Topography: MILD WF
Condition: $100 \quad$ Frontage Feet: 18
Notes: REC LOT


Map Lot Sub: 000006000289 00000E
Location: FRENCH POND RD
Owner: MARK A LEWIS REVOC TRUST OF 20
Waterfront Value: \$ 18,700
Water Body: FRENCH POND
Access: RECREATION LOT
Location: MAIN BODY
Topography: MILD WF
Condition: $100 \quad$ Frontage Feet: 18
Notes:


Map Lot Sub: 000011000728 00000B
Location: 637 MT HUNGER RD
Owner: ARNESON DAVID L
Waterfront Value: \$ 23,200 CU
Water Body: BEAVER POND
Access: NATURAL/WEEDY
Location: MAIN BODY
Topography: MILD WF
Condition: $100 \quad$ Frontage Feet: 383
Notes:


Map Lot Sub: 000003000025000000
Location: 730 HEMLOCK CORNER LOOP
Owner: RUSSELL AMOS E JR.
Waterfront Value: \$ 23,700 CU
Water Body: COLLEAGUE POND
Access: UNDEVELOPED
Location: MAIN BODY W/OBST/DTW
Topography: MILD WF
Condition: $100 \quad$ Frontage Feet: 505
Notes: UND ACC WF/IN CU


Map Lot Sub: 00005C 000381 0000A2
Location: 735 WESTERN AVE
Owner: CASEY RITA F
Waterfront Value: \$ 24,100
Water Body: RIVER
Access: UNDEVELOPED
Location: MAIN BODY
Topography: ROLLING WF
Condition: $100 \quad$ Frontage Feet: 476
Notes: RIVER


Map Lot Sub: 000011000728 00000C
Location: 661 MT HUNGER RD
Owner: KIKKERT KENNETH
Waterfront Value: \$ 25,200 CU
Water Body: BEAVER POND
Access: NATURAL/WEEDY
Location: MAIN BODY
Topography: MILD WF
Condition: $100 \quad$ Frontage Feet:
670
Notes:


Map Lot Sub: 000011000729 00000B
Location: 799 MT HUNGER RD
Owner: PATENAUDE IV MERLE R
Waterfront Value: \$ 28,500
Water Body: BEAVER POND
Access: NATURAL/AVERAGE
Location: MAIN BODY
Topography: MILD WF
Condition: $100 \quad$ Frontage Feet: 1,420
Notes:

Map Lot Sub: 000011000719 00000A
Location: OFF QUAKER ST
Owner: MOSKEY REAL ESTATE HOLDINGS LL
Waterfront Value: \$ 28,900 CU
Water Body: PLEASANT POND
Access: RECREATION LOT
Location: MAIN BODY
Topography: LEVEL WF
Condition: $50 \quad$ Frontage Feet: 144
Notes: LL/BACKLAND


Map Lot Sub: 000009000618 00000B
Location: 82 KEYSER BOAT RD
Owner: NEW HAMPSHIRE STATE OF
Waterfront Value: \$ 32,700
Water Body: KEYSER POND
Access: UNDEVELOPED
Location: MAIN BODY
Topography: ROLLING WF
Condition: $100 \quad$ Frontage Feet: 30
Notes:


## Map Lot Sub: 000006000294 0000X1

Location: 334 FRENCH POND RD
Owner: CONNOR MELANIE
Waterfront Value: \$ 36,900 CU
Water Body: FRENCH POND
Access: UNDEVELOPED
Location: MAIN BODY
Topography: ROLLING WF
Condition: $50 \quad$ Frontage Feet: 373
Notes: IN CURRENT USE

Map Lot Sub: 000006000294 0000X1
Location: 334 FRENCH POND RD
Owner: CONNOR MELANIE
Waterfront Value: \$40,500
Water Body: FRENCH POND
Access: UNDEVELOPED
Location: MAIN BODY
Topography: ROLLING WF
Condition: $100 \quad$ Frontage Feet: 50
Notes: NOT IN CURRENT USE

Map Lot Sub: 000006000114 00000E
Location: 452 RAY RD
Owner: BARRASSO PETER A
Waterfront Value: \$44,900
Water Body: UPPER POND
Access: WEEDY/\& WOODED OBST
Location: MAIN BODY W/OBST/DTW
Topography: MILD WF
Condition: $100 \quad$ Frontage Feet: 10
Notes: ACC SWAMPY

Map Lot Sub: 000011000722 00000B
Location: MT HUNGER RD
Owner: HARBOUR ELLEN MORSE
Waterfront Value: \$ 46,000
Water Body: PLEASANT POND
Access: RECREATION LOT
Location: MAIN BODY
Topography: ROLLING WF
Condition: $100 \quad$ Frontage Feet: 99
Notes:


Map Lot Sub: 000010000721 00000B
Location: 1159 QUAKER ST
Owner: HENNIKER TOWN OF
Waterfront Value: \$51,000
Water Body: PLEASANT POND
Access: RECREATION LOT
Location: MAIN BODY
Topography: MILD WF
Condition: $100 \quad$ Frontage Feet: 125
Notes: NAT/WEEDY

Map Lot Sub: 000006000318 00000N
Location: ATHA'S WAY
Owner: AHLGREN FAMILY TRUST
Waterfront Value: \$51,300
Water Body: FRENCH POND
Access: UNDEVELOPED
Location: MAIN BODY
Topography: ROLLING WF
Condition: $100 \quad$ Frontage Feet: 90
Notes: NAT/WEEDY

Map Lot Sub: 000003000024 00000C
Location: 66 COLLEAGUE POND RD
Owner: YOUNG SAMUEL J
Waterfront Value: \$ 51,600
Water Body: COLLEAGUE POND
Access: NATURAL/AVERAGE
Location: MAIN BODY W/OBST/DTW
Topography: MILD WF
Condition: $100 \quad$ Frontage Feet: 1,090
Notes: COLLEGUE POND

Map Lot Sub: 000008000387000000
Location: 41 PATTERSON HILL RD
Owner: GRENIER JR RAYMOND N
Waterfront Value: \$ 53,600 CU
Water Body: RIVER
Access: NATURAL/AVERAGE
Location: MAIN BODY W/OBST/DTW
Topography: ROLLING WF
Condition: $100 \quad$ Frontage Feet: 1,700
Notes: EST FF


Map Lot Sub: 000006000289 00000A
Location: 228 FRENCH POND RD
Owner: MARK A LEWIS REVOC TRUST OF 20
Waterfront Value: \$ 55,300
Water Body: FRENCH POND
Access: UNDEVELOPED
Location: MAIN BODY
Topography: MODERATE WF
Condition: $100 \quad$ Frontage Feet: 185
Notes:

Map Lot Sub: 000003000114 00000D
Location: 532 RAY RD
Owner: WARD GEORGE
Waterfront Value: \$59,000
Water Body: UPPER POND
Access: MARSH/LTD ACC
Location: MAIN BODY W/OBST/DTW
Topography: MILD WF
Condition: 100 Frontage Feet: 235
Notes:

Map Lot Sub: 000003000023000000
Location: 202 COLLEAGUE POND RD
Owner: DANIELSON PAUL K
Waterfront Value: \$ 61,600
Water Body: COLLEAGUE POND
Access: GRASSY AND/OR CLEAR
Location: MAIN BODY
Topography: LEVEL WF
Condition: $100 \quad$ Frontage Feet: 560
Notes: COLLEGUE POND

Map Lot Sub: 000011000724000000
Location: 462 MT HUNGER RD
Owner: MOSKEY CARL R
Waterfront Value: \$ 63,600 CU
Water Body: PLEASANT POND
Access: UNDEVELOPED
Location: MAIN BODY
Topography: MILD WF
Condition: $50 \quad$ Frontage Feet: 277
Notes: EST IN CU=COND


## Map Lot Sub: 000006000294 00000C

Location: 426 FRENCH POND RD
Owner: FRENCH KENNETH L
Waterfront Value: \$ 65,800
Water Body: FRENCH POND
Access: NATURAL/WEEDY
Location: MAIN BODY
Topography: MILD WF
Condition: 50 Frontage Feet:
Notes: EST IN CU=COND

Map Lot Sub: 000006000318000000
Location: 449 OLD WEST HOPKINTON R
Owner: CARR FAMILY REVOCABLE TRUST OF
Waterfront Value: \$70,300
CU
Water Body: FRENCH POND
Access: NATURAL/WEEDY
Location: MAIN BODY
Topography: MILD WF
Condition: $50 \quad$ Frontage Feet: 429
Notes: EST IN CU=COND


Map Lot Sub: 000006000318 00000G
Location: 161 EAST SIDE DR
Owner: HUBBARD TIMOTHY K
Waterfront Value: \$72,700
Water Body: FRENCH POND
Access: UNDEVELOPED
Location: MAIN BODY
Topography: MILD WF
Condition: 100 Frontage Feet:
214
Notes: NAT/WEEDY

Map Lot Sub: 000010000721 00000A
Location: ROW QUAKER ST
Owner: NEW HAMPSHIRE STATE OF
Waterfront Value: \$ 74,400
Water Body: PLEASANT POND
Access: UNDEVELOPED
Location: MAIN BODY
Topography: MILD WF
Condition: $100 \quad$ Frontage Feet: 54
Notes: PUBLIC ACC

Map Lot Sub: 000006000318000000
Location: 449 OLD WEST HOPKINTON R
Owner: CARR FAMILY REVOCABLE TRUST OF
Waterfront Value: \$77,400
Water Body: FRENCH POND
Access: NATURAL/WEEDY
Location: MAIN BODY
Topography: MILD WF
Condition: 100 Frontage Feet: 50
Notes:


Map Lot Sub: 000006000318 00000L
Location: 135 EAST SIDE DR
Owner: CLEGG ROBERT E JR
Waterfront Value: \$77,800
Water Body: FRENCH POND
Access: NATURAL/WEEDY
Location: MAIN BODY W/OBST/DTW
Topography: MODERATE WF
Condition: 100 Frontage Feet:
Notes: HEAVY WEEDS

Map Lot Sub: 000010000717 00000A
Location: QUAKER ST
Owner: MOSKEY CARL R
Waterfront Value: \$79,500
Water Body: PLEASANT POND
Access: UNDEVELOPED
Location: MAIN BODY
Topography: STEEP WF
Condition: $100 \quad$ Frontage Feet: 287
Notes:

Map Lot Sub: 000011000654 00000G
Location: 64 WHITE BIRCH RD
Owner: ST ONGE MEGAN L
Waterfront Value: \$ 80,500
Water Body: CRANEY POND
Access: NATURAL/WEEDY
Location: MAIN BODY W/OBST/DTW
Topography: MODERATE WF
Condition: 100 Frontage Feet:
Notes:

Map Lot Sub: 000006000318 00000M
Location: 127 EAST SIDE DR
Owner: DURATTI JR EDMUND F
Waterfront Value: \$82,400
Water Body: FRENCH POND
Access: NATURAL/WEEDY
Location: MAIN BODY W/OBST/DTW
Topography: MODERATE WF
Condition: 100 Frontage Feet:


Map Lot Sub: 000011000737000000
Location: CRANEY POND RD
Owner: PAT'S PEAK INC
Waterfront Value: \$82,500
Water Body: CRANEY POND
Access: UNDEVELOPED
Location: MAIN BODY
Topography: LEVEL WF
Condition: $100 \quad$ Frontage Feet: 3,200
Notes:

Map Lot Sub: 000006000318 00000H
Location: 185 EAST SIDE DR
Owner: GUILMETTE KATHERINE M
Waterfront Value: \$85,100
Water Body: FRENCH POND
Access: NATURAL/WEEDY
Location: MAIN BODY
Topography: MILD WF
Condition: $100 \quad$ Frontage Feet: 66
Notes:

Map Lot Sub: 000011000654 00000M
Location: 56 WHITE BIRCH RD
Owner: CHAPIN SARAH
Waterfront Value: \$86,200
Water Body: CRANEY POND
Access: NATURAL/WEEDY
Location: MAIN BODY W/OBST/DTW
Topography: MODERATE WF
Condition: 100 Frontage Feet:
Notes:

Map Lot Sub: 000006000318 00000C
Location: 124 ATHA'S WAY
Owner: LAPHAM BUDD J
Waterfront Value: \$90,000
Water Body: FRENCH POND
Access: NATURAL/AVERAGE
Location: MAIN BODY
Topography: MODERATE WF
Condition: 100 Frontage Feet:
100


Map Lot Sub: 000009000618 00000C
Location: 66 KEYSER BOAT RD
Owner: WINFIELD ADELINA
Waterfront Value: \$ 92,500
Water Body: KEYSER POND
Access: NATURAL/WEEDY
Location: MAIN BODY W/OBST/DTW
Topography: MILD WF
Condition: $100 \quad$ Frontage Feet: 154
Notes:


Map Lot Sub: 000006000289 00000X
Location: FRENCH POND RD
Owner: GOODENOUGH MERRIMACK REALTY
Waterfront Value: \$ 97,900
Water Body: FRENCH POND
Access: NATURAL/WEEDY
Location: MAIN BODY W/OBST/DTW
Topography: MODERATE WF
Condition: $100 \quad$ Frontage Feet: 335
Notes:

Map Lot Sub: 000003000114 00000A
Location: 522 RAY RD
Owner: HUFFMAN IVON
Waterfront Value: \$ 101,600
Water Body: UPPER POND
Access: NATURAL/WEEDY
Location: MAIN BODY W/OBST/DTW
Topography: MILD WF
Condition: $100 \quad$ Frontage Feet: 200
Notes: UPPER POND


$$
\begin{aligned}
\text { Map Lot Sub: } & 00000600011400000 \mathrm{~B} \\
\text { Location: } & 488 \text { RAY RD } \\
\text { Owner: } & \text { DOHERTY CATHLEEN }
\end{aligned}
$$

Waterfront Value: \$ 101,600
Water Body: UPPER POND
Access: NATURAL/WEEDY
Location: MAIN BODY W/OBST/DTW
Topography: MILD WF
Condition: 100 Frontage Feet:
Notes: UPPER POND

|  | Date | Book/Page | Type | Price |
| ---: | :--- | :--- | :--- | ---: |
| Most Recent Sale: | $03 / 04 / 22$ | $3783 / 2604$ | Q I | $\$ 477,000$ |
| Current Assessment: |  |  |  | $\$ 481,600$ |



Map Lot Sub: 000006000114 00000C
Location: 508 RAY RD
Owner: KEHR JOHN R
Waterfront Value: \$ 101,600
Water Body: UPPER POND
Access: NATURAL/WEEDY
Location: MAIN BODY W/OBST/DTW
Topography: MILD WF
Condition: 100 Frontage Feet: 200
Notes:


Map Lot Sub: 000003000077 0000X1
Location: 146 HEMLOCK CORNER LOOP
Owner: GALLAGHER SARAH MARIE
Waterfront Value: \$ 102,000
Water Body: LONG POND
Access: WEEDY/\& WOODED OBST
Location: MAIN BODY W/OBST/DTW
Topography: MILD WF
Condition: 100 Frontage Feet:
50
Notes: FAR DIST FR HOME

Map Lot Sub: 000003000077 0000X1
Location: 146 HEMLOCK CORNER LOOP
Owner: GALLAGHER SARAH MARIE
Waterfront Value: \$ 102,000
CU
Water Body: LONG POND
Access: WEEDY/\& WOODED OBST
Location: MAIN BODY W/OBST/DTW
Topography: MILD WF
Condition: $50 \quad$ Frontage Feet: 865
Notes: EST/CU=COND


Map Lot Sub: 000011000721000000
Location: 1237 QUAKER ST
Owner: MOSKEY CARL R

## Waterfront Value: \$ 102,000 <br> CU

Water Body: PLEASANT POND
Access: WEEDY/\& WOODED OBST
Location: MAIN BODY W/OBST/DTW
Topography: MILD WF
Condition: $50 \quad$ Frontage Feet: 1,230
Notes: EST IN CURRENT USE


Map Lot Sub: 000011000721000000
Location: 1237 QUAKER ST
Owner: MOSKEY CARL R
Waterfront Value: \$ 102,000
Water Body: PLEASANT POND
Access: WEEDY/\& WOODED OBST
Location: MAIN BODY W/OBST/DTW
Topography: MILD WF
Condition: 100 Frontage Feet:
50
Notes: EST NICU


Map Lot Sub: 000006000289 00000C
Location: 208 FRENCH POND RD
Owner: RUTH HARRINGTON REALTY TRUST
Waterfront Value: \$ 102,800
Water Body: FRENCH POND
Access: NATURAL/WEEDY
Location: MAIN BODY W/OBST/DTW
Topography: MILD WF
Condition: $100 \quad$ Frontage Feet: 144
Notes:


Map Lot Sub: 00000600031800000 I
Location: 147 EAST SIDE DR
Owner: HYDE DIANE
Waterfront Value: \$ 104,500
Water Body: FRENCH POND
Access: NATURAL/WEEDY
Location: MAIN BODY
Topography: MILD WF
Condition: 100 Frontage Feet: 107
Notes:


Map Lot Sub: 000006000318 00000D
Location: 175 EAST SIDE DR
Owner: ANDERSON GORDON EMORY
Waterfront Value: \$ 110,900
Water Body: FRENCH POND
Access: NATURAL/WEEDY
Location: MAIN BODY W/OBST/DTW
Topography: MILD WF
Condition: 100 Frontage Feet: 180
Notes:

Map Lot Sub: 000006000318000000
Location: 28 HEMLOCK LN
Owner: CLAUDIA ROBERTS LIVING TRUST
Waterfront Value: \$ 112,800
Water Body: FRENCH POND
Access: SML BEACH AND WEEDY
Location: MAIN BODY
Topography: MILD WF
Condition: $100 \quad$ Frontage Feet: 73
Notes: HEAVY WEEDS

Map Lot Sub: 000006000111000000
Location: 441 RAY RD
Owner: RICHARD HOOK REVOCABLE TRUST
Waterfront Value: \$ 114,000
Water Body: LONG POND
Access: NATURAL/WEEDY
Location: MAIN BODY W/OBST/DTW
Topography: MILD WF
Condition: $50 \quad$ Frontage Feet: 1,650
Notes: EST IN CU=COND

Map Lot Sub: 00005B 000110 00000D
Location: 592 TANGLEWOOD DR
Owner: SCHOCH KAREN
Waterfront Value: \$ 114,000
Water Body: LONG POND
Access: MARSH/LTD ACC
Location: MAIN BODY W/OBST/DTW
Topography: MILD WF
Condition: $100 \quad$ Frontage Feet: 275
Notes: ESSENTIALLY NO ACC


## Map Lot Sub: 00005B 000105000000

Location: 896 RUSH RD
Owner: FISHER CHRISTIAN
Waterfront Value: \$ 115,000
Water Body: LONG POND
Access: MARSH/LTD ACC
Location: MAIN BODY W/OBST/DTW
Topography: MILD WF
Condition: $100 \quad$ Frontage Feet: 374
Notes:


Map Lot Sub: 000006000111000000
Location: 441 RAY RD
Owner: RICHARD HOOK REVOCABLE TRUST
Waterfront Value: \$ 115,500
Water Body: LONG POND
Access: NATURAL/WEEDY
Location: MAIN BODY W/OBST/DTW
Topography: MILD WF
Condition: $100 \quad$ Frontage Feet: 50
Notes: EST NICU/SML BEACH


Map Lot Sub: 000003000115000000
Location: 592 RAY RD
Owner: RJ AM GILBERT FAMILY REVOCABLE
Waterfront Value: \$ 115,600
Water Body: UPPER POND
Access: NATURAL/WEEDY
Location: MAIN BODY W/OBST/DTW
Topography: ROLLING WF
Condition: $100 \quad$ Frontage Feet: 850
Notes:


Map Lot Sub: 000011000720000000
Location: 418 MT HUNGER RD
Owner: STROTT DOUGLAS B
Waterfront Value: \$ 121,500
Water Body: PLEASANT POND
Access: NATURAL/AVERAGE
Location: MAIN BODY W/OBST/DTW
Topography: ROLLING WF
Condition: $100 \quad$ Frontage Feet: 50
Notes: NOT IN CURRENT USE


Map Lot Sub: 000011000720000000
Location: 418 MT HUNGER RD
Owner: STROTT DOUGLAS B
Waterfront Value: \$ 123,000 CU
Water Body: PLEASANT POND
Access: NATURAL/AVERAGE
Location: MAIN BODY W/OBST/DTW
Topography: ROLLING WF
Condition: 50 Frontage Feet:
Notes: IN CU=COND

Map Lot Sub: 000009000618000000
Location: 1635 OLD CONCORD RD
Owner: ARCHAMBAULT FAMILY REV TRUST
Waterfront Value: \$ 123,600
Water Body: KEYSER POND
Access: SML BEACH AND WEEDY
Location: MAIN BODY W/OBST/DTW
Topography: MODERATE WF
Condition: 100 Frontage Feet:
Notes: OBST/DTW

Map Lot Sub: 000009000616000000
Location: 1593 OLD CONCORD RD
Owner: CALLEN GAIL P
Waterfront Value: \$ 123,700
Water Body: KEYSER POND
Access: NATURAL/WEEDY
Location: MAIN BODY
Topography: MILD WF
Condition: $100 \quad$ Frontage Feet: 461
Notes: PART WEEDY/HWY VU

Map Lot Sub: 000011000654 00000E
Location: 112 WHITE BIRCH RD
Owner: KENISTON SARAH K 2021 REVOCABL
Waterfront Value: \$ 124,900
Water Body: CRANEY POND
Access: NATURAL/WEEDY
Location: MAIN BODY
Topography: MILD WF
Condition: 100 Frontage Feet: 200
Notes:


Map Lot Sub: 000010000717000000
Location: 943 QUAKER ST
Owner: MOSKEY CARL R
Waterfront Value: \$ 129,000
Water Body: PLEASANT POND
Access: NATURAL/AVERAGE
Location: MAIN BODY W/OBST/DTW
Topography: MILD WF
Condition: 100 Frontage Feet:
Notes:

Map Lot Sub: 000010000717000000
Location: 943 QUAKER ST
Owner: MOSKEY CARL R
Waterfront Value: \$ 129,000 CU
Water Body: PLEASANT POND
Access: NATURAL/AVERAGE
Location: MAIN BODY W/OBST/DTW
Topography: MILD WF
Condition: $50 \quad$ Frontage Feet: 1,007
Notes: IN CU=COND

Map Lot Sub: 000006000313000000
Location: 306 FRENCH POND RD
Owner: ROBERT D ELINOR TRUST
Waterfront Value: \$ 131,700
Water Body: FRENCH POND
Access: NATURAL AND ROCKY
Location: MAIN BODY W/OBST/DTW
Topography: MILD WF
Condition: 100 Frontage Feet:
Notes:

Map Lot Sub: 00005B 000105 0000A1
Location: 970 RUSH RD
Owner: VITALE PATRICIA M
Waterfront Value: \$ 134,200
Water Body: LONG POND
Access: NATURAL/WEEDY
Location: MAIN BODY W/OBST/DTW
Topography: MODERATE WF
Condition: 100 Frontage Feet:
Notes:


Map Lot Sub: 000003000107000000
Location: 8 HEMLOCK CORNER LOOP
Owner: DEA JR ROBERT L
Waterfront Value: \$ 135,000
Water Body: LONG POND
Access: NATURAL/WEEDY
Location: MAIN BODY
Topography: LEVEL WF
Condition: 100 Frontage Feet:
Notes: LONG POND

Map Lot Sub: 000011000722000000
Location: MT HUNGER RD
Owner: MORSE-MACE DORIS C
Waterfront Value: \$ 135,000
Water Body: PLEASANT POND
Access: UNDEVELOPED
Location: MAIN BODY
Topography: ROLLING WF
Condition: 100 Frontage Feet:
Notes: WEEDY

Map Lot Sub: 000006000318 00000B
Location: 56 HEMLOCK LN
Owner: RESKE-NIELSEN CASPER
Waterfront Value: \$ 135,500
Water Body: FRENCH POND
Access: NATURAL/WEEDY
Location: MAIN BODY
Topography: MILD WF
Condition: $100 \quad$ Frontage Feet: 250
Notes:

Map Lot Sub: 000006000318 00000E
Location: 160 ATHA'S WAY
Owner: BABAYAN YURIY
Waterfront Value: \$ 135,500
Water Body: FRENCH POND
Access: NATURAL/WEEDY
Location: MAIN BODY
Topography: MILD WF
Condition: 100 Frontage Feet: 250
Notes:

Map Lot Sub: 000006000310000000
Location: 186 FRENCH POND RD
Owner: DAWSON CATHERINE E
Waterfront Value: \$ 143,200
Water Body: FRENCH POND
Access: NATURAL/AVERAGE
Location: MAIN BODY W/OBST/DTW
Topography: MILD WF
Condition: 100 Frontage Feet: 528
Notes:

|  | Date | Book/Page | Type | Price |
| :--- | :--- | :--- | :--- | ---: |
| Most Recent Sale: | $08 / 10 / 21$ | $3752 / 2739$ | Q I | $\$ 985,000$ |


Map Lot Sub: 000010000721 00000C
Location: 1103 QUAKER ST
Owner: HUDSON DAVID F
Waterfront Value: \$ 154,000
Water Body: PLEASANT POND
Access: NATURAL/WEEDY
Location: MAIN BODY W/OBST/DTW
Topography: MILD WF
Condition: 100 Frontage Feet: 100
Notes:

Map Lot Sub: 00005B 000105 00000A
Location: 956 RUSH RD
Owner: SHANNON K HURLEY REVOCABLE TR
Waterfront Value: \$ 162,000
Water Body: LONG POND
Access: NATURAL/WEEDY
Location: MAIN BODY
Topography: ROLLING WF
Condition: $100 \quad$ Frontage Feet: 102
Notes:

Map Lot Sub: 000006000318 00000A
Location: 60 HEMLOCK LN
Owner: AHLGREN FAMILY TRUST
Waterfront Value: \$ 167,800
Water Body: FRENCH POND
Access: SML BCH \&/OR LANDSCP
Location: MAIN BODY
Topography: MILD WF
Condition: $100 \quad$ Frontage Feet: 169
Notes:


Map Lot Sub: 000006000110 0000C4
Location: 47 SHORE DR
Owner: LONG POND TRUST
Waterfront Value: \$ 170,000
Water Body: LONG POND
Access: WEEDY/\& WOODED OBST
Location: MAIN BODY W/OBST/DTW
Topography: MILD WF
Condition: 100 Frontage Feet:
Notes:

Map Lot Sub: 000011000722 00000C
Location: 464 MT HUNGER RD
Owner: MORSE BONITA
Waterfront Value: \$ 180,000
Water Body: PLEASANT POND
Access: NATURAL/WEEDY
Location: MAIN BODY
Topography: LEVEL WF
Condition: 100 Frontage Feet:
Notes: PRIV BOAT LAUNCH

Map Lot Sub: 000006000110 000C13
Location: 129 SHORE DR
Owner: BUCANS RUSSELL L
Waterfront Value: \$ 194,400
Water Body: LONG POND
Access: NATURAL AND ROCKY
Location: MAIN BODY W/OBST/DTW
Topography: MILD WF
Condition: 100 Frontage Feet: 210
Notes:


```
                Map Lot Sub: 000009000619000000
                    Location: }1739\mathrm{ OLD CONCORD RD
                            Owner: LEONARD-5 INC
Waterfront Value: $ 202,800
            Water Body: KEYSER POND
            Access: BEACH &/OR LANDSCAPE
            Location: MAIN BODY
Topography: MILD WF
    Condition: 100 Frontage Feet: 1,300
            Notes: KEYSER POND/BCH
Map Lot Sub: 000003000109 00000A
Location: 541 RAY RD
Owner: JOSEPH D GRESSER REAL ESTATE T
Waterfront Value: \$ 204,100
Water Body: LONG POND
Access: NATURAL/WEEDY
Location: MAIN BODY W/OBST/DTW
Topography: MILD WF
Condition: \(100 \quad\) Frontage Feet: 300
Notes:
```



Map Lot Sub: 000003000110 00000E
Location: 101 SHORE DR
Owner: WARWICK BRUCE C
Waterfront Value: \$ 206,600
Water Body: LONG POND
Access: SML BCH \&/OR LANDSCP
Location: MAIN BODY W/OBST/DTW
Topography: MILD WF
Condition: $95 \quad$ Frontage Feet: 104
Notes: LOC/PROX TO W/A LO

|  | Date | Book/Page | Type | Price |
| ---: | :--- | :--- | :--- | ---: |
| Most Recent Sale: | $09 / 02 / 21$ | $3756 / 2984$ | Q I | $\$ 500,000$ |
| Current Assessment: |  |  |  | $\$ 544,600$ |



Map Lot Sub: 000006000318 00000P
Location: 479 OLD WEST HOPKINTON R
Owner: SPACIOUS SKIES FRENCH POND LLC
Waterfront Value: \$ 206,600
Water Body: FRENCH POND
Access: BEACH \&/OR LANDSCAPE
Location: MAIN BODY
Topography: LEVEL WF
Condition: $100 \quad$ Frontage Feet: 217
Notes: FRENCH POND/BEACH


Map Lot Sub: 000010000721 00000D
Location: 1091 QUAKER ST
Owner: MLCUCH MATTHEW M
Waterfront Value: \$ 209,800
Water Body: PLEASANT POND
Access: NATURAL/WEEDY
Location: MAIN BODY W/OBST/DTW
Topography: MILD WF
Condition: $100 \quad$ Frontage Feet: 445
Notes:


Map Lot Sub: 000003000110 000C12
Location: 127 SHORE DR
Owner: ZIEMBA KEEGAN JAE
Waterfront Value: \$ 215,000
Water Body: LONG POND
Access: NATURAL/AVERAGE
Location: MAIN BODY W/OBST/DTW
Topography: MILD WF
Condition: $100 \quad$ Frontage Feet: 200
Notes: LONG POND

|  | Date | Book/Page | Type | Price |
| ---: | :--- | :--- | :--- | ---: |
| Most Recent Sale: | $09 / 01 / 22$ | $3804 / 938$ | Q I | $\$ 740,000$ |
| Current Assessment: |  |  | $\$ 742,700$ |  |

Map Lot Sub: $00005 B 000110$ 000D10
Location: 85 CHECKERBERRY LN
Owner: DEBORAH A NITZSCHKE REVOCABLE
Waterfront Value: \$ 216,700
Water Body: LONG POND
Access: NATURAL/WEEDY
Location: MAIN BODY W/OBST/DTW
Topography: LEVEL WF
Condition: $100 \quad$ Frontage Feet: 335
Notes:


## Map Lot Sub: 00005B 000110 00000B

Location: 36 CHECKERBERRY LN
Owner: KEHR FAMILY REVOCABLE TRUST
Waterfront Value: \$ 220,000
Water Body: LONG POND
Access: GRASSY/CLR \& WEEDY
Location: MAIN BODY
Topography: LEVEL WF
Condition: $100 \quad$ Frontage Feet: 140
Notes: \& HILL VIEW


Map Lot Sub: 000002000105 0000A2
Location: 992 RUSH RD
Owner: ENSOR KATHY A
Waterfront Value: \$ 225,800
Water Body: LONG POND
Access: NATURAL/WEEDY
Location: MAIN BODY
Topography: MILD WF
Condition: $100 \quad$ Frontage Feet: 255
Notes: LONG POND


Map Lot Sub: 000003000108000000
Location: 106 HEMLOCK CORNER LOOP
Owner: PATENAUDE CAROLYN T 2006 TRUST
Waterfront Value: \$ 231,800
Water Body: LONG POND
Access: NATURAL/WEEDY
Location: MAIN BODY
Topography: LEVEL WF
Condition: $100 \quad$ Frontage Feet: 231
Notes: LONG POND


Map Lot Sub: 000003000110 0000C6
Location: 81 SHORE DR
Owner: PANETTA RAYMOND A
Waterfront Value: \$ 232,800
Water Body: LONG POND
Access: SML BEACH AND WEEDY
Location: MAIN BODY W/OBST/DTW
Topography: MILD WF
Condition: $100 \quad$ Frontage Feet: 175
Notes:


```
        Map Lot Sub: 000006 000110 0000C5
            Location: }65\mathrm{ SHORE DR
            Owner: ARLEN DARRELL R
Waterfront Value: $ 237,700
        Water Body: LONG POND
            Access: SML BEACH AND WEEDY
    Location: MAIN BODY W/OBST/DTW
Topography: MILD WF
    Condition: 100 Frontage Feet: 185
            Notes:
```

        Map Lot Sub: 000003000110 000C10
    Location: 111 SHORE DR
            Owner: CRAVER WILLIAM C
    Waterfront Value: \$ 249,400
Water Body: LONG POND
Access: NATURAL/AVERAGE
Location: MAIN BODY
Topography: MILD WF
Condition: $100 \quad$ Frontage Feet: 250
Notes: LONG POND


Map Lot Sub: 000003000110 0000C9
Location: 107 SHORE DR
Owner: NOLET CARRIE LYN
Waterfront Value: \$ 249,900
Water Body: LONG POND
Access: SML BEACH AND WEEDY
Location: MAIN BODY W/OBST/DTW
Topography: MILD WF
Condition: 100 Frontage Feet:
Notes: LONG POND


Map Lot Sub: 00005B 000110 000D13
Location: 32 CHECKERBERRY LN
Owner: KEHR FAMILY REVOCABLE TRUST
Waterfront Value: \$ 251,800
Water Body: LONG POND
Access: GRASSY/CLR \& WEEDY
Location: MAIN BODY
Topography: MILD WF
Condition: $100 \quad$ Frontage Feet: 290
Notes: LONG POND/HILL VU


Map Lot Sub: 0000030001100000 C 7
Location: 93 SHORE DR
Owner: DAVID V KANE REVOCABLE TRUST
Waterfront Value: \$ 278,900
Water Body: LONG POND
Access: BEACH \&/OR LANDSCAPE
Location: MAIN BODY W/OBST/DTW
Topography: LEVEL WF
Condition: $95 \quad$ Frontage Feet: 185
Notes: PROX TO W/A LOT


Map Lot Sub: 000010000718000000
Location: 859 QUAKER ST
Owner: WEBER JOHN W
Waterfront Value: \$ 327,000
Water Body: PLEASANT POND
Access: SML BEACH AND WEEDY
Location: MAIN BODY
Topography: MILD WF
Condition: $100 \quad$ Frontage Feet: 912
Notes:

Page 434

## B. VIEWS

Views, by their nature are subjective. However, isn't buying and selling of real estate also subjective? Is it not all based on the likes and dislikes of the market? And, do we not all like and dislike differently?

While there are some subjective measures involved in buying and selling of real estate, a large portion of the purchase price is based on likes and dislikes and the emotion of the buyer and seller.

Like land and building values, the contributory value of a view is extracted from the actual sales data. If you review Section 7, you can see how these values are developed, when sales data is available. However, it is a known fact and part of historical sales data, that views can and do contribute to the total market value. The lack of sales data in any particular neighborhood of properties with views does not mean views have no contributing value but rather that the need for the use of historic data, experience and common sense must prevail.

Once various views are analyzed and the market contributory value extracted, the assessor can then apply that value whenever the same view occurs, similar to land and building values. That part is easy. It becomes more difficult when more or less substantial views or total different views are found in the town then were found in the sales data. When this occurs, the assessor, using all the sales data available, must then give an opinion of the value of the view. To assist in that process, the views are further defined by their width, depth, distance and subject matter as outlined in Section 1. D. Here experience and common sense play a large part in this process.

The following report of all views is provided, to show consistency in the application of views, as well as document the contributory value assessed in each one.

The following illustrates the view properties in town on properties where pictures were available. These properties illustrate the values associated as developed for this town wide update and lacking sufficient recent sales provides testing against older sales when available.

There are 191 out of $\underline{2,389}$ total properties that have views associated with them. Views of substantially greater degree, depth, width and subject matter were found during the field review, and while not all were represented by local sales, they were clearly of value and needed to be addressed. Comparing pictures of the sales to these properties and drawing upon our experience from surrounding areas, we developed an opinion of the contributory value of those views.

Page 436

# Henniker View Report 

Sorted By View Value



```
Map Lot Sub: 000007000570 000000
Location: 350 BEAR HILL RD
Owner: MORRILL HILL PROPERTIES LLC
View Value: \$ 0
Subject: HILLS
Width: AVERAGE
Depth: TOP50
Distance: CLOSE
Condition: 0
Notes: COMM/NV
```



Map Lot Sub: 000004000352000000
Location: 444 OLD HILLSBORO RD
Owner: BROWN JOHN L
View Value: \$ 1,300
Subject: HILLS
Width: TUNNEL
Depth: TOP25
Distance: CLOSE
Condition: 80
Notes: OBST/PL


Map Lot Sub: 000008000432000000
Location: 166 DEPOT HILL RD
Owner: IAN W MORRISON REVOC TRUST
View Value: \$ 1,300
Subject: HILLS
Width: TUNNEL
Depth: TOP25
Distance: CLOSE
Condition: 80
Notes: OBST/PL


Map Lot Sub: 00005D 000163000000
Location: 150 WESTERN AVE
Owner: GILMORE CASSIE EVANS
View Value: \$ 1,300
Subject: HILLS
Width: TUNNEL
Depth: TOP25
Distance: CLOSE
Condition: 80
Notes: OBST/PL


Map Lot Sub: 000003000026 00000X
Location: 548 HEMLOCK CORNER LOOP
Owner: WAYLAND CHRISTOPHER
View Value: \$ 2,500
CU
Subject: MOUNTAINS
Width: TUNNEL
Depth: TOP25
Distance: CLOSE
Condition: 50
Notes: EST/UND-50

Map Lot Sub: 000008000382 00000X
Location: 66 PATTERSON HILL RD
Owner: LOCHMANDY TYRONE P
View Value: \$ 2,500
Subject: HILLS
Width: TUNNEL
Depth: TOP25
Distance: CLOSE
Condition: 100
Notes:


Map Lot Sub: 000012000754000000
Location: RUFFLED RD
Owner: GEISLER MONICA A
View Value: \$ 2,500
Subject: HILLS
Width: NARROW
Depth: TOP25
Distance: CLOSE
Condition: 50
Notes: OC/SEAS/UND-50


Map Lot Sub: 000002000049 00000B
Location: 1040 HEMLOCK CORNER LOOP
Owner: WIGGINS SARAH LYNNE


View Value: \$ 3,800
Subject: MOUNTAINS
Width: TUNNEL
Depth: TOP25
Distance: CLOSE
Condition: 80
Notes: OC/OBST/SEAS

|  | Date | Book/Page | Type | Price |
| ---: | :--- | :--- | :--- | ---: |
| Most Recent Sale: | $04 / 28 / 22$ | $3790 / 92$ | Q I | $\$ 320,000$ |
| Current Assessment: |  |  | $\$ 323,200$ |  |



Map Lot Sub: 000003000025 00000A
Location: HEMLOCK CORNER LOOP
Owner: RUSSELL AMOS E JR.
View Value: \$ 3,800
CU
Subject: HILLS
Width: NARROW
Depth: TOP50
Distance: CLOSE
Condition: 50
Notes: UND-50


Map Lot Sub: 000004000346 0000X1
Location: FREEMAN COLBY RD
Owner: FERREIRA FAMILY TRUST
View Value: \$ 3,800
CU
Subject: HILLS
Width: AVERAGE
Depth: TOP25
Distance: CLOSE
Condition: 50
Notes: OBST/UND-50



Map Lot Sub: 000007000340 00000A
Location: 767 OLD HILLSBORO RD
Owner: BERTHA M MCCOMISH REVOCABLE T
View Value: \$ 3,800
Subject: HILLS
Width: NARROW
Depth: TOP25
Distance: CLOSE
Condition: 80
Notes: PARTIAL/OBST/OC


Map Lot Sub: 000007000351000000
Location: 1017 WESTERN AVE
Owner: BYRNES MICHAEL R
View Value: \$ 3,800
Subject: HILLS
Width: TUNNEL
Depth: TOP25
Distance: DISTANT
Condition: 100
Notes:


Map Lot Sub: 000007000351 00000A
Location: 1011 WESTERN AVE
Owner: BEAR BROOK LLC
View Value: \$ 3,800
Subject: HILLS
Width: AVERAGE
Depth: TOP25
Distance: CLOSE
Condition: 50
Notes: EST/UND-50


Map Lot Sub: 000008000581 00000X
Location: 293 DEPOT HILL RD
Owner: TINDAL ANDREA W
View Value: \$ 3,800
Subject: HILLS
Width: TUNNEL
Depth: TOP25
Distance: DISTANT
Condition: 100
Notes: SEAS/OBST


Map Lot Sub: 000008000581 0000X2
Location: 281 DEPOT HILL RD
Owner: LEMIRE ROLAND
View Value: \$ 3,800
Subject: MOUNTAINS
Width: TUNNEL
Depth: TOP25
Distance: DISTANT
Condition: 50
Notes: SEASA/OBST/UND-50

|  | Date | Book/Page | Type | Price |
| ---: | :--- | :--- | :--- | ---: |
| Most Recent Sale: | $06 / 13 / 22$ | $3795 / 1113$ | Q V | $\$ 130,000$ |
| Current Assessment: |  |  | $\$ 125,200$ |  |



Map Lot Sub: 000009000554000039
Location: 198 HIGHLAND DR
Owner: BIRDSEY ROBERT E
View Value: \$ 3,800
Subject: MOUNTAINS
Width: TUNNEL
Depth: TOP25
Distance: CLOSE
Condition: 100
Notes: OBST
Map Lot Sub: 000009000540 000X2D
Location: 295 BENNETT RD
Owner: HAMMOND MATTHEW S
View Value: \$ 3,800
Subject: MOUNTAINS
Width: TUNNEL
Depth: TOP25
Distance: CLOSE
Condition: 100
Notes:



Map Lot Sub: 00005A 000095 000A22
Location: 60 RIDGETOP LN
Owner: WOODRUFF KELEE
View Value: \$ 3,800
Subject: MOUNTAINS
Width: TUNNEL
Depth: TOP25
Distance: CLOSE
Condition: 100
Notes: PATS PEAK


Map Lot Sub: 00005A 000134 00000E
Location: 199 LIBERTY HILL RD
Owner: ROSSOTTO DAVID J
View Value: \$ 3,800
Subject: HILLS
Width: NARROW
Depth: TOP25
Distance: CLOSE
Condition: 80
Notes:

Map Lot Sub: 00005A 000134 00000J
Location: 54 COLBY HILL RD
Owner: HUMPHREY ANDREW M JR
View Value: \$ 3,800
Subject: HILLS
Width: TUNNEL
Depth: TOP50
Distance: CLOSE
Condition: 100
Notes:


Map Lot Sub: 00005A 000138 00000B
Location: 483 LIBERTY HILL RD
Owner: WELTON E MCKEAN 1994 TRUST
View Value: \$ 3,800
Subject: HILLS
Width: NARROW
Depth: TOP25
Distance: CLOSE
Condition: 100
Notes:



Map Lot Sub: 00005D 000162000000
Location: 134 WESTERN AVE
Owner: RENO ROBERT S
View Value: \$ 3,800
Subject: HILLS
Width: TUNNEL
Depth: TOP50
Distance: CLOSE
Condition: 80
Notes: OBST/PL


Map Lot Sub: 000003000025000000
Location: 730 HEMLOCK CORNER LOOP
Owner: RUSSELL AMOS E JR.
View Value: \$ 6,300
Subject: MOUNTAINS
Width: NARROW
Depth: TOP25
Distance: CLOSE
Condition: 80
Notes: OBST/OC


Map Lot Sub: 000008000575000000
Location: 387 PATTERSON HILL RD
Owner: TREMBLAY DEREK W
View Value: \$ 6,300
Subject: MOUNTAINS
Width: TUNNEL
Depth: TOP25
Distance: DISTANT
Condition: 80
Notes: SEAS/OBST


Map Lot Sub: 00005D 000202000000
Location: 65 MAPLE ST
Owner: BENNETT-MCGUIRE FAMILY REVOCA
View Value: \$ 6,300
Subject: MOUNTAINS
Width: NARROW
Depth: TOP25
Distance: CLOSE
Condition: 80
Notes: SOMEOBST/PATS PEAK


Map Lot Sub: 000002000049 0000C1
Location: 59 COLLEAGUE POND RD
Owner: MALCOLM JESSICA RYAN
View Value: \$ 7,500
Subject: MOUNTAINS
Width: TUNNEL
Depth: TOP25
Distance: DISTANT
Condition: 100
Notes: PARTIAL VIEW


Map Lot Sub: 000003000077000000
Location: 810 RAY RD
Owner: CAPLAN ANTHONY
View Value: \$ 7,500
Subject: MOUNTAINS
Width: TUNNEL
Depth: TOP25
Distance: DISTANT
Condition: 100
Notes:

Map Lot Sub: 000004000330000000
Location: 337 FREEMAN COLBY RD
Owner: FREEMAN COLBY FAMILY LTD PTNRS
View Value: \$7,500
Subject: HILLS
Width: AVERAGE
Depth: TOP25
Distance: CLOSE
Condition: 100
Notes: CLOSE HILLS

Map Lot Sub: 000004000346000000
Location: 498 OLD HILLSBORO RD
Owner: BEAN WILLIAM P
View Value: \$ 7,500
Subject: HILLS
Width: AVERAGE
Depth: TOP25
Distance: CLOSE
Condition: 100
Notes: PART OBST


Map Lot Sub: 000006000554000058
Location: 474 OLD WEST HOPKINTON R
Owner: WILSON RANDY L
View Value: \$7,500
Subject: HILLS
Width: AVERAGE
Depth: TOP25
Distance: CLOSE
Condition: 100
Notes: PART OBST


Map Lot Sub: 000007000322000000
Location: 1204 OLD HILLSBORO RD
Owner: KERBYSON RODNEY ALLEN
View Value: \$ 7,500
Subject: HILLS
Width: NARROW
Depth: TOP50
Distance: CLOSE
Condition: 100
Notes: W/POND

Map Lot Sub: 000007000333000000
Location: 61 OVERHILL RD
Owner: LUCIA R EVANS REVOCABLE TRUST
View Value: \$7,500
Subject: HILLS
Width: AVERAGE
Depth: TOP25
Distance: CLOSE
Condition: 100
Notes:

[^4]
Map Lot Sub: 000007000386 00000F
Location: 200 PATTERSON HILL RD
Owner: RHEAULT JACQUELINE ADELE
View Value: \$ 7,500
Subject: HILLS
Width: NARROW
Depth: TOP50
Distance: CLOSE
Condition: 100
Notes:

|  | Date | Book/Page | Type | Price |
| ---: | :--- | :--- | :--- | ---: |
| Most Recent Sale: | $08 / 02 / 21$ | $3751 / 1390$ | Q I | $\$ 501,000$ |
| Current Assessment: |  |  | $\$ 536,200$ |  |


Map Lot Sub: 000008000574 0000X1
Location: 85 QUAKER ST
Owner: AUCOIN WAYNE H
View Value: \$ 7,500
Subject: MOUNTAINS
Width: TUNNEL
Depth: TOP25
Distance: DISTANT
Condition: 100
Notes:

Map Lot Sub: 000008000589 00000H
Location: 749 FLANDERS RD
Owner: ROUSSEAU DAVID J
View Value: \$ 7,500
Subject: HILLS
Width: NARROW
Depth: TOP25
Distance: DISTANT
Condition: 100
Notes: OBST/2 SPOTS
Map Lot Sub: 000009000540 0000X3
Location: 138 ELM ST
Owner: MCFALL III NORMAN S
View Value: \$ 7,500
Subject: MOUNTAINS
Width: NARROW
Depth: TOP50
Distance: CLOSE
Condition: 50
Notes: OBST/SEAS PATS P



Map Lot Sub: 00005A 000143 0000X1
Location: 168 DAVISON RD
Owner: MICHIE JASON
View Value: \$ 7,500
Subject: MOUNTAINS
Width: NARROW
Depth: TOP25
Distance: CLOSE
Condition: 100
Notes: PATS PEAK/OC

Map Lot Sub: 00005B 000096 00000C
Location: 64 DAVISON RD
Owner: DAVISON MARK G
View Value: \$ 7,500
Subject: MOUNTAINS
Width: NARROW
Depth: TOP25
Distance: CLOSE
Condition: 100
Notes: PATS PEAK

Map Lot Sub: 00005C 00013400000 H
Location: 2 EZEKIEL SMITH RD
Owner: ROBERT THOMAS MCCOURT REVOCA
View Value: \$ 7,500
CU
Subject: HILLS
Width: AVERAGE
Depth: TOP50
Distance: CLOSE
Condition: 50
Notes: UND-50

Map Lot Sub: 00005C 000140000000
Location: 13 COLBY HILL RD EXT
Owner: GILBERT JERRY D
View Value: \$7,500
Subject: HILLS
Width: AVERAGE
Depth: TOP50
Distance: CLOSE
Condition: 50
Notes: OBST/PL/UND-50


Map Lot Sub: 00005 C 000367000000
Location: LIBERTY HILL RD
Owner: TIMOTHY MCCOMISH REVOCABLE TR
View Value: \$ 7,500
CU
Subject: HILLS
Width: AVERAGE
Depth: TOP50
Distance: CLOSE
Condition: 50
Notes: OBST/PL/UND-50


Map Lot Sub: 00005C 000385000000
Location: 843 WESTERN AVE
Owner: TIMMONS JOSEPH W
View Value: \$ 7,500
Subject: RIVER
Width: AVERAGE
Depth: TOP50
Distance: CLOSE
Condition: 100
Notes:

|  | Date | Book/Page | Type | Price |
| ---: | :--- | :--- | :--- | ---: |
| Most Recent Sale: | $02 / 28 / 22$ | $3783 / 659$ | Q I | $\$ 325,000$ |
| Current Assessment: |  |  | $\$ 329,700$ |  |



Map Lot Sub: 00005D 000405000000
Location: 149 WESTERN AVE
Owner: GAGE DONALD R II
View Value: \$ 7,500
Subject: MOUNTAINS
Width: TUNNEL
Depth: TOP25
Distance: DISTANT
Condition: 100
Notes:


Map Lot Sub: 00005D 000405 00000A
Location: 209 WESTERN AVE
Owner: LABNON KEVIN R
View Value: \$7,500
Subject: HILLS
Width: NARROW
Depth: TOP50
Distance: CLOSE
Condition: 100
Notes:


Map Lot Sub: 000003000025 00000X
Location: 755 HEMLOCK CORNER LOOP
Owner: WALLACE FAMILY REVOCABLE TRU
View Value: \$ 8,800
Subject: HILLS/MOUNTAINS
Width: AVERAGE
Depth: TOP25
Distance: CLOSE
Condition: 50
Notes: OBST/SEAS/OC


Map Lot Sub: 000010000625 0000A1
Location: 1044 BEAR HILL RD
Owner: MORGAN RICHARD B
View Value: \$ 10,000
CU
Subject: HILLS
Width: WIDE
Depth: TOP50
Distance: CLOSE
Condition: 50
Notes: UND-50


Map Lot Sub: 000011000728 00000E
Location: MT HUNGER RD
Owner: ULMER FAMILY TRUST OF 2005
View Value: \$ 11,300
CU
Subject: HILLS
Width: AVERAGE
Depth: TOP75
Distance: CLOSE
Condition: 50
Notes: UND-50


Map Lot Sub: 000006000293 00000B
Location: 322 FRENCH RD
Owner: RAMSEY BILLY R JR
View Value: \$ 12,500
Subject: HILLS
Width: AVERAGE
Depth: TOP25
Distance: DISTANT
Condition: 80
Notes: OBST


Map Lot Sub: 000006000547000000
Location: 118 STONE FALLS RD
Owner: SFERAZO CASSANDRA LEE
View Value: \$ 12,500
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP25
Distance: CLOSE
Condition: 80
Notes: OBST/SEAS/OC

Map Lot Sub: 000006000553000000
Location: 318 OLD WEST HOPKINTON R
Owner: WILSON LEON O
View Value: \$ 12,500
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP25
Distance: CLOSE
Condition: 80
Notes: OBST PATS PEAK

Map Lot Sub: 000008000590 00000C
Location: 883 FLANDERS RD
Owner: CONNOR PATRICK S
View Value: \$ 12,500
Subject: MOUNTAINS
Width: NARROW
Depth: TOP50
Distance: CLOSE
Condition: 80
Notes: OBST/PL

Map Lot Sub: 000011000723 00000D
Location: 402 MT HUNGER RD
Owner: LAWRENCE SETH M
View Value: \$ 12,500
Subject: MOUNTAINS
Width: NARROW
Depth: TOP25
Distance: DISTANT
Condition: 80
Notes: OBST-SEAS/ACRSS RD



Map Lot Sub: 000004000353000000
Location: 100 FREEMAN COLBY RD
Owner: DOW-TITCOMB IRREV FAMILY TRUST
View Value: $\$ 16,300$
Subject: HILLS
Width: AVERAGE
Depth: TOP50
Distance: CLOSE
Condition: 100
Notes:


Map Lot Sub: 000006000277 0000X1
Location: 228 FOSTER HILL RD
Owner: PATENAUDE PROPERTIES
View Value: \$ 16,300
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP50
Distance: CLOSE
Condition: 50
Notes: PATS PEAK;UND-50

Map Lot Sub: 000006000279 00000F
Location: 412 FOSTER HILL RD
Owner: ROBERT C FRINK (D)(4)(A) SUPPL
View Value: \$ 16,300
Subject: MOUNTAINS
Width: NARROW
Depth: TOP50
Distance: CLOSE
Condition: 100
Notes:

Map Lot Sub: 000007000630 00000X
Location: BEAR HILL RD
Owner: BOLMEIJER RENEE
View Value: \$ 16,300 CU
Subject: MOUNTAINS
Width: NARROW
Depth: TOP50
Distance: DISTANT
Condition: 50
Notes: OBST/UND-50


Map Lot Sub: 000007000767 00000A
Location: 112 COTE HILL RD
Owner: BUMFORD RICHARD W
View Value: \$ 16,300
Subject: HILLS
Width: AVERAGE
Depth: TOP50
Distance: CLOSE
Condition: 100
Notes:


Map Lot Sub: 000010000639 00000B
Location: 98 HUNTINGTON RD
Owner: MARTHA B DAVIS REVOC FAMILY TR
View Value: \$ 16,300
Subject: HILLS
Width: AVERAGE
Depth: TOP50
Distance: CLOSE
Condition: 100
Notes: PART OBST


Map Lot Sub: 000011000719000000
Location: 591 QUAKER ST
Owner: DAVISON JR MAURICE G
View Value: \$ 16,300
Subject: HILLS
Width: AVERAGE
Depth: TOP50
Distance: CLOSE
Condition: 100
Notes:


Map Lot Sub: 000011000730000000
Location: 1266 CRANEY HILL RD
Owner: OLIVEIRA JOAN
View Value: \$ 16,300
Subject: HILLS
Width: NARROW
Depth: TOP50
Distance: DISTANT
Condition: 100
Notes: PART OBST


Map Lot Sub: 000012000611 0000B9
Location: 338 PLUMMER HILL RD
Owner: BEEBE TIMOTHY L
View Value: \$ 16,300
Subject: HILLS
Width: AVERAGE
Depth: TOP50
Distance: CLOSE
Condition: 100
Notes: PART OBST


Map Lot Sub: 000012000754 00000P
Location: 215 RUFFLED RD
Owner: GEISLER MONICA A
View Value: \$ 16,300
Subject: HILLS
Width: AVERAGE
Depth: TOP50
Distance: CLOSE
Condition: 100
Notes:


Map Lot Sub: 00005A 000092 00000X
Location: 674 LIBERTY HILL RD
Owner: GOSS WILLIAM F
View Value: \$ 16,300
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP25
Distance: DISTANT
Condition: 50
Notes: UND-50


Map Lot Sub: 00005B 000102 0000X5
Location: 124 DIAMOND DR
Owner: PHILIP B EMMA REVOC TRUST
View Value: $\$ 16,300$
Subject: HILLS
Width: AVERAGE
Depth: TOP25
Distance: DISTANT
Condition: 100
Notes:


Map Lot Sub: 000006000303 00000A
Location: 338 FOSTER HILL RD
Owner: ANDERSON JON
View Value: \$ 17,500
Subject: HILLS/MOUNTAINS
Width: AVERAGE
Depth: TOP25
Distance: CLOSE
Condition: 100
Notes: OBST PATS PEAK/OC


Map Lot Sub: 000008000590000000
Location: 752 FLANDERS RD
Owner: WILLIAMS CHRISTOPHER
View Value: \$ 17,500
Subject: HILLS/MOUNTAINS
Width: NARROW
Depth: TOP50
Distance: CLOSE
Condition: 100
Notes: VIEW


Map Lot Sub: 000009000540 000X4A
Location: 100 ELM ST
Owner: FORRESTALL REBECCA R
View Value: \$ 17,500
Subject: HILLS/MOUNTAINS
Width: AVERAGE
Depth: TOP25
Distance: CLOSE
Condition: 100
Notes: PART OBST


Map Lot Sub: 000010000559 000B1A
Location: BEAR HILL RD
Owner: HENNIGAN JENNIFER A
View Value: $\$ 17,500$ CU
Subject: HILLS/MOUNTAINS
Width: AVERAGE
Depth: TOP50
Distance: CLOSE
Condition: 50
Notes: EST/UND-50


Map Lot Sub: 000004000353 00000A
Location: 522 BACON RD
Owner: TURCOTTE ROBERT W
View Value: \$ 20,000
Subject: HILLS
Width: WIDE
Depth: TOP50
Distance: CLOSE
Condition: 100
Notes:

Map Lot Sub: 000006000277 00000X
Location: 242 FOSTER HILL RD
Owner: PATENAUDE THOMAS N
View Value: \$ 20,000
Subject: HILLS
Width: WIDE
Depth: TOP50
Distance: CLOSE
Condition: 100
Notes:

Map Lot Sub: 000008000586 00000A
Location: 285 CRANEY HILL RD
Owner: DOWNES MARTHA
View Value: \$ 20,000
Subject: MOUNTAINS
Width: NARROW
Depth: TOP25
Distance: EXTREME
Condition: 100
Notes: OBST/SEAS

Map Lot Sub: 000008000386 0000D1
Location: PATTERSON HILL RD
Owner: HIGGINSON DANIEL B
View Value: \$ 21,300
Subject: HILLS/MOUNTAINS
Width: WIDE
Depth: TOP50
Distance: CLOSE
Condition: 50
Notes: UND-50


Map Lot Sub: 00005C 000137 00000C
Location: 71 COLBY HILL RD
Owner: JOHNSON BRUCE
View Value: \$ 23,800
Subject: HILLS
Width: AVERAGE
Depth: TOP75
Distance: CLOSE
Condition: 100
Notes:


Map Lot Sub: 000002000091000000
Location: 779 LIBERTY HILL RD
Owner: ELIZABETH M SWEENEY REVOCALBE
View Value: \$ 25,000
Subject: MOUNTAINS
Width: NARROW
Depth: TOP50
Distance: DISTANT
Condition: 80
Notes: PATS PEAK/OBST/PL

Map Lot Sub: 000003000054 00000B
Location: 1419 DODGE HILL RD
Owner: OLSON KAMMAN REVOC TRUST OF 2
View Value: \$ 25,000
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP25
Distance: DISTANT
Condition: 80
Notes: OBST/OC


Map Lot Sub: 000003000076 00000X
Location: 31 HEMLOCK CORNER LOOP
Owner: WRIGHT JR PETER S
View Value: \$ 25,000
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP50
Distance: CLOSE
Condition: 80
Notes: PATSPEAK/ACR RD/PL


Map Lot Sub: 000006000550 0000A5
Location: 107 MORSE CIR
Owner: GOSS TODD
View Value: \$ 25,000
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP25
Distance: DISTANT
Condition: 80
Notes: PART OBST/PL


Map Lot Sub: 000007000626000000
Location: 104 LYMAN RD
Owner: MCGRATH III JOHN E
View Value: \$ 25,000
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP25
Distance: DISTANT
Condition: 80
Notes: OBST/SEAS


Map Lot Sub: 000009000554000038
Location: 210 HIGHLAND DR
Owner: THOMAS M INZINGA REVOCABLE TR
View Value: \$ 25,000
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP50
Distance: CLOSE
Condition: 80
Notes: PART OBST


Map Lot Sub: 000010000631000000
Location: 170 BAKER RD
Owner: AUCOIN FARMS LLC
View Value: \$ 25,000
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP25
Distance: DISTANT
Condition: 80
Notes: PART OBST


Map Lot Sub: 000011000645 0000X4
Location: 268 MT HUNGER RD
Owner: MALONEY DAVID A
View Value: \$ 25,000
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP25
Distance: DISTANT
Condition: 80
Notes: OBST/SEAS


Map Lot Sub: 000012000612 000B12
Location: 222 LONGVIEW DR
Owner: FURNESS AUSTEN J
View Value: \$ 25,000
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP25
Distance: DISTANT
Condition: 80
Notes: EST/OC


Map Lot Sub: 00005A 000092000000
Location: 675 LIBERTY HILL RD
Owner: GOSS WILLIAM F
View Value: \$ 25,000
Subject: MOUNTAINS
Width: NARROW
Depth: TOP50
Distance: DISTANT
Condition: 80
Notes: OBST/SEAS


Map Lot Sub: 000008000388000000
Location: 235 LOCUST LN
Owner: KRANTZ JOHN \& ELIZABETH
View Value: \$ 27,500
Subject: HILLS/MOUNTAINS
Width: AVERAGE
Depth: TOP25
Distance: DISTANT
Condition: 80
Notes: OBST/SEAS/OC


Map Lot Sub: 00005D 000405 00000D
Location: 173 WESTERN AVE
Owner: FAUTEUX MURIEL
View Value: \$ 27,500
Subject: HILLS/MOUNTAINS
Width: AVERAGE
Depth: TOP50
Distance: CLOSE
Condition: 80
Notes: OBST/PARK FIELD VU


Map Lot Sub: 000006000120000000
Location: 91 ROBERTSON RD
Owner: BELL THOMAS E
View Value: \$ 28,800
Subject: HILLS
Width: WIDE
Depth: TOP75
Distance: CLOSE
Condition: 100
Notes:


Map Lot Sub: 00005C 000137000000
Location: 119 COLBY HILL RD
Owner: PATENAUDE AMY
View Value: \$ 28,800
Subject: HILLS
Width: WIDE
Depth: TOP75
Distance: CLOSE
Condition: 100
Notes:


Map Lot Sub: 000003000053 00000A
Location: 7 ECHO LN
Owner: O CONNOR JOAN E
View Value: \$ 31,300
Subject: MOUNTAINS
Width: NARROW
Depth: TOP50
Distance: DISTANT
Condition: 100
Notes:


Map Lot Sub: 000003000054 00000A
Location: 1451 DODGE HILL RD
Owner: PHILBRICK DANIEL A
View Value: \$ 31,300
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP25
Distance: DISTANT
Condition: 100
Notes:


Map Lot Sub: 000006000277 0000X3
Location: 168 FOSTER HILL RD
Owner: QUINN STEPHEN E
View Value: \$ 31,300
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP50
Distance: CLOSE
Condition: 100
Notes: PART OBST

Map Lot Sub: 000006000306 00000D
Location: 594 FOSTER HILL RD
Owner: PARKER CURTIS J
View Value: \$ 31,300
Subject: MOUNTAINS
Width: NARROW
Depth: TOP50
Distance: DISTANT
Condition: 100
Notes: GD VU/PATS PEAK


Map Lot Sub: 000008000577 0000X2
Location: 242 BUTTER RD
Owner: RITACCO R RICHARD
View Value: \$ 31,300
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP25
Distance: DISTANT
Condition: 100
Notes:




Map Lot Sub: 000006000110 0000C3
Location: 37 SHORE DR
Owner: HARRIS SAMUEL C
View Value: \$ 35,000
Subject: HILLS/MOUNTAINS
Width: AVERAGE
Depth: TOP50
Distance: CLOSE
Condition: 100
Notes:

Map Lot Sub: 000006000119 00000L
Location: 226 RAY RD
Owner: HENSON CARLY MARQUIS
View Value: \$ 35,000
Subject: HILLS/MOUNTAINS
Width: AVERAGE
Depth: TOP25
Distance: DISTANT
Condition: 100
Notes:

Map Lot Sub: 000011000643 00000A
Location: 142 HUNTINGTON RD
Owner: READY JEROD
View Value: \$ 35,000
Subject: HILLS/MOUNTAINS
Width: AVERAGE
Depth: TOP25
Distance: DISTANT
Condition: 100
Notes:

Map Lot Sub: 000003000053 00000C
Location: 38 ECHO LN
Owner: LUDING RICHARD
View Value: \$ 38,800
Subject: MOUNTAINS
Width: NARROW
Depth: TOP50
Distance: EXTREME
Condition: 100
Notes: SEAS PATS PEAK


Map Lot Sub: 000003000075000000
Location: 4 HEMLOCK CORNER LOOP
Owner: BRUNNHOELZL III FREDERICK
View Value: \$ 38,800
Subject: MOUNTAINS
Width: WIDE
Depth: TOP50
Distance: CLOSE
Condition: 100
Notes: PATS PEAK


Map Lot Sub: 000003000077 00000X
Location: 212 HEMLOCK CORNER LOOP
Owner: STEPHEN J FORDE III \& DAWN K F
View Value: \$ 38,800
Subject: MOUNTAINS
Width: WIDE
Depth: TOP50
Distance: CLOSE
Condition: 100
Notes:


Map Lot Sub: 000011000723000000
Location: 306 MT HUNGER RD
Owner: MOSKEY REAL ESTATE HOLDINGS LL
View Value: \$ 38,800
CU
Subject: MOUNTAINS
Width: WIDE
Depth: TOP50
Distance: DISTANT
Condition: 50
Notes: OBST/UND-50

Map Lot Sub: 000011000723 00000A
Location: 308 MT HUNGER RD
Owner: MOSKEY REAL ESTATE HOLDINGS LL
View Value: \$ 38,800
CU
Subject: MOUNTAINS
Width: WIDE
Depth: TOP50
Distance: DISTANT
Condition: 50
Notes: EST/UND-50


Map Lot Sub: 00005 A 000141 000A14
Location: 196 PINE HILL RD
Owner: SULLIVAN CHARLES W
View Value: \$ 38,800
Subject: MOUNTAINS
Width: WIDE
Depth: TOP50
Distance: CLOSE
Condition: 100
Notes:

Map Lot Sub: 000007000559 0000B1
Location: 1160 BEAR HILL RD
Owner: FROST RYAN
View Value: \$ 42,500
Subject: HILLS/MOUNTAINS
Width: WIDE
Depth: TOP50
Distance: CLOSE
Condition: 100
Notes:

Map Lot Sub: 000007000560000000
Location: BEAR HILL RD
Owner: FAGUNDO DENNIS E
View Value: \$ 42,500
Subject: HILLS/MOUNTAINS
Width: WIDE
Depth: TOP50
Distance: DISTANT
Condition: 50
Notes: EST/CTD/UND-50

Map Lot Sub: 000008000386 00000D
Location: 173 PATTERSON HILL RD
Owner: HIGGINSON DANIEL B
View Value: \$ 42,500
Subject: HILLS/MOUNTAINS
Width: WIDE
Depth: TOP50
Distance: CLOSE
Condition: 100
Notes:




## Map Lot Sub: 000012000701000000

Location: 11 IRELAND RD
Owner: HATTAN MARY KATE R
View Value: \$55,000
Subject: HILLS/MOUNTAINS
Width: AVERAGE
Depth: TOP50
Distance: DISTANT
Condition: 80
Notes: OBST/PL


Map Lot Sub: 00005A 000095 000A23
Location: 293 PINE HILL RD
Owner: PATENAUDE THOMAS N
View Value: \$ 58,800
Subject: MOUNTAINS
Width: WIDE
Depth: TOP75
Distance: CLOSE
Condition: 100
Notes:


Map Lot Sub: 00005A 000143 0000X6
Location: 156 PINE HILL RD
Owner: PAMELA MICHIE REVOCABLE TRUST
View Value: \$ 58,800
Subject: MOUNTAINS
Width: WIDE
Depth: TOP75
Distance: CLOSE
Condition: 100
Notes:


Map Lot Sub: 000007000625 00000A
Location: 1065 BEAR HILL RD
Owner: D'ELIA PRUIKSMA REVOCABLE TRUS
View Value: \$ 62,500
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP50
Distance: DISTANT
Condition: 100
Notes:


Map Lot Sub: 000008000572000000
Location: 118 BEAR HILL RD
Owner: GOULET MICHAEL J
View Value: \$ 62,500
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP50
Distance: DISTANT
Condition: 100
Notes:

Map Lot Sub: 000008000585 00000E
Location: 286 CRANEY HILL RD
Owner: EILENBERGER DAVID C
View Value: \$ 62,500
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP50
Distance: DISTANT
Condition: 100
Notes:


Map Lot Sub: 000011000645000000
Location: 105 MT HUNGER RD
Owner: MARTIN LEE J
View Value: \$ 62,500
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP50
Distance: DISTANT
Condition: 100
Notes:

Map Lot Sub: 000011000645 0000X1
Location: 186 MT HUNGER RD
Owner: WOODS RANDY LEE
View Value: \$ 62,500
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP50
Distance: DISTANT
Condition: 100
Notes:


Map Lot Sub: 000011000723 00000C
Location: 370 MT HUNGER RD
Owner: ALLABEN DAVID
View Value: \$ 62,500
Subject: MOUNTAINS
Width: WIDE
Depth: TOP50
Distance: DISTANT
Condition: 80
Notes: OBST/OC/2 SIDES


Map Lot Sub: 000011000730 00000C
Location: 1306 CRANEY HILL RD
Owner: COTTLE MATTHEW DAVID
View Value: \$ 62,500
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP50
Distance: DISTANT
Condition: 100
Notes:


Map Lot Sub: 000003000117000000
Location: 23 LONE PINE RD
Owner: MADIGAN GROUP LLC
View Value: \$ 68,800
Subject: HILLS/MOUNTAINS
Width: AVERAGE
Depth: TOP50
Distance: DISTANT
Condition: 100
Notes:


Map Lot Sub: 000007000566 00000C
Location: 235 COTE HILL RD
Owner: ROBERTS JR DENNIS S
View Value: $\$ 68,800$
Subject: HILLS/MOUNTAINS
Width: AVERAGE
Depth: TOP50
Distance: DISTANT
Condition: 100
Notes:


Map Lot Sub: 000008000583 00000S
Location: 168 CRANEY HILL RD
Owner: DIANE JACQUES LES BECQUETS REV
View Value: \$ 68,800
Subject: HILLS/MOUNTAINS
Width: AVERAGE
Depth: TOP50
Distance: DISTANT
Condition: 100
Notes:


Map Lot Sub: 000011000643000000
Location: 248 HUNTINGTON RD
Owner: GRACEPOINT MINISTRIES
View Value: \$ 68,800
Subject: HILLS/MOUNTAINS
Width: AVERAGE
Depth: TOP50
Distance: DISTANT
Condition: 100
Notes:

Most Recent Sale: 07/29/22 3800/2278 Q I \$2,375,000
Current Assessment: \$2,451,400


Map Lot Sub: 000011000727 00000X
Location: 486 MT HUNGER RD
Owner: READ JULIANA
View Value: \$ 68,800
Subject: HILLS/MOUNTAINS
Width: AVERAGE
Depth: TOP50
Distance: DISTANT
Condition: 100
Notes:

|  | Date | Book/Page | Type | Price |
| ---: | :--- | :--- | :--- | ---: |
| Most Recent Sale: | $09 / 14 / 22$ | $3805 / 1566$ | Q I | $\$ 406,000$ |
| Current Assessment: |  |  | $\$ 376,800$ |  |

Map Lot Sub: 000009000612 00000A
Location: 781 RIVER RD
Owner: MACIOLEK MULLANEY REVOCABLE T
View Value: \$ 78,800
Subject: MOUNTAINS
Width: WIDE
Depth: TOP50
Distance: DISTANT
Condition: 100
Notes: NO PATS PEAK


Map Lot Sub: 000006000305000000
Location: 11 OLD WEST HOPKINTON R
Owner: AZS REALTY LLC
View Value: \$ 86,300
Subject: HILLS/MOUNTAINS
Width: WIDE
Depth: FULL
Distance: CLOSE
Condition: 100
Notes: PATS PEAK


Map Lot Sub: 000007000566000000
Location: 708 BEAR HILL RD
Owner: ROBERTS REVOCABLE TRUST
View Value: \$ 86,300
Subject: HILLS/MOUNTAINS
Width: WIDE
Depth: TOP50
Distance: DISTANT
Condition: 100
Notes:

Map Lot Sub: 000007000571000000
Location: 82 FAULKNER RD
Owner: HOLLY A CURRIER LIVING TRUST
View Value: \$ 86,300
Subject: HILLS/MOUNTAINS
Width: AVERAGE
Depth: TOP50
Distance: EXTREME
Condition: 100
Notes: PART OBST/OC


Map Lot Sub: 000007000630000000
Location: 618 BEAR HILL RD
Owner: BOLMEIJER RENEE
View Value: \$ 86,300
Subject: HILLS/MOUNTAINS
Width: WIDE
Depth: TOP50
Distance: DISTANT
Condition: 100
Notes:


Map Lot Sub: 000008000580000000
Location: 368 CHASE RD
Owner: RICHARDSON FAMILY TRUST
View Value: \$ 86,300
Subject: HILLS/MOUNTAINS
Width: WIDE
Depth: TOP50
Distance: DISTANT
Condition: 100
Notes:


Map Lot Sub: 000003000026000000
Location: 646 HEMLOCK CORNER LOOP
Owner: WAYLAND CHRISTOPHER
View Value: \$ 103,800
Subject: HILLS/MOUNTAINS
Width: PANORAMIC
Depth: TOP50
Distance: DISTANT
Condition: 100
Notes: MIX CLS/DIST


Map Lot Sub: 000008000579000000
Location: 215 BUTTER RD
Owner: CHASE JUSTIN
View Value: \$ 103,800
Subject: HILLS/MOUNTAINS
Width: PANORAMIC
Depth: TOP50
Distance: DISTANT
Condition: 100
Notes: OC/SOM TREE OBST


Map Lot Sub: 00005B 000102 0000X4
Location: 104 DIAMOND DR
Owner: QUESNEL DANY DEREK
View Value: \$ 103,800
Subject: HILLS/MOUNTAINS
Width: AVERAGE
Depth: TOP75
Distance: DISTANT
Condition: 100
Notes:



Map Lot Sub: 00005B 000096000000
Location: 164 DAVISON RD
Owner: PAMELA MICHIE REVOCABLE TRUST
View Value: \$ 128,800
Subject: HILLS/MOUNTAINS
Width: PANORAMIC
Depth: FULL
Distance: EXTREME
Condition: 50
Notes: UND-50

Map Lot Sub: 000004000328 00000E
Location: 148 GOULD POND RD
Owner: EISEN GERALD F
View Value: \$ 141,300
Subject: MOUNTAINS
Width: PANORAMIC
Depth: TOP75
Distance: DISTANT
Condition: 100
Notes: SUPERIOR VIEW

Map Lot Sub: 00005A 000095 000A25
Location: 407 PINE HILL RD
Owner: PATENAUDE NICOLE
View Value: \$ 141,300
Subject: MOUNTAINS
Width: PANORAMIC
Depth: TOP75
Distance: DISTANT
Condition: 100
Notes:

Map Lot Sub: 000007000559000000
Location: 1044 BEAR HILL RD
Owner: MORGAN RICHARD B
View Value: \$ 155,000
Subject: HILLS/MOUNTAINS
Width: PANORAMIC
Depth: TOP75
Distance: DISTANT
Condition: 100
Notes:



Page 482

## C. BUILDING GRADING

B5-Bare Minimum House - Minimum camp. Typically no interior finish, foundation, central heat, plumbing or electric service.

B4 - Below Minimum House - Basic camp style construction, typically no interior finish, may lack central heat. May lack plumbing and/or electric service. Typically no foundation.

B3-Minimum House - Average camp style construction. No specific style and having minimal interior and/or exterior finish and features. May not have enclosed foundation and may lack water, sewer or electric.

B2 - Basic Weather Tight House - Very plain shelter with few doors or windows, low grade design interior and exterior. Typically without an enclosed foundation.

B1 - Below Average House - Basic box, minimal to no fenestration, little to no design, low quality materials and windows may consist of a mix of average grade material and low grade design, or may be an average house without an enclosed foundation.

A0 - Average House - Basic box, reasonable number of windows, may be double hung single pane with or without storm windows or double pane windows, no extras, plain interior and exterior.

A1 - Above Average House - Typically more than a box with some design features, roof overhang, and upgraded windows or not, may have some angles or roof cuts, appealing layout of windows and initial appeal somewhat better than average. Generally above average materials for trim and floor finish.

A2 - Good Quality House - Generally of good to high quality materials or a mix of average and high, has good exterior trim design normally with roof overhang, some designer roof cover and/or trim accents, not plain, windows are typically casement or thermopane, entrance may be elaborate, roof may have multiple angles.

A3 - Very Good Quality House - All of A2 above, but also custom work on trim, kitchen \& baths, recessed lighting, high quality floor cover, exterior high quality and design, exterior and interior trim of good quality and design, may have features like window "eyebrows" and a splash board around the lower exterior walls. May have some custom windows and cathedral areas typically with good lighting.

A4 - Excellent Quality House - All of the above, but with greater fenestration and attention to detail, custom trim, custom kitchen and/or baths. Multiple high quality floor cover, excellent design and curb appeal. Generally multi floor with angles and/or roof cuts. Generally high quality usually includes built-ins cabinets, bookcases and shelving.

A5-Excellent + Quality House - All of the features of an A4 (Excellent) house, but with some additional custom details and design features. Typically older homes of high quality, center chimney, detailed cove molding, excellent roof overhang on four sides with custom design and molding, wide or detailed corner boards and window trim, generally multi-story with good fenestration having great curb presentation.

Grades Above A5 - Generally have all the features of the A5 grade, including some or all of the following: multi-story, angles, roof cuts, recessed lighting inside and out, built-ins, great curb presentation and marketability, features and appeal that in the marketplace make this building somewhat more desirable than the A5 grade building in stages up to luxurious which may contain all of the features above with a progressively higher degree of quality and design found in town.

## Manufactured Homes

B3 - Generally $8^{\prime}$ wide or less $2 \times 4$ or $2 \times 3$ construction.
B2 - Generally 10 ' wide, $2 \times 4$ or $2 \times 3$ construction.
B1 - Generally 12 ' wide, $2 \times 4$ construction.
A 0 - Generally $14^{\prime}$ wide with gable roof, could be $2 \times 4$ or $2 \times 6$ construction.
A1 - Generally 14 ' wide with added ornamentation or detail or $2 \times 6$ construction.
A2 - Generally 16 ' wide with $2 \times 6$ construction.
This is merely a guideline and a home's quality could be adjusted up or down for the presence (or lack of) the following: upgraded windows, gable or pitched roof, foundation or basement.

The following pictures samples will help, as words do not always express or capture the essence of the building as much as pictures do. The above text is meant as a guideline and not meant, nor would it be possible to describe or include every possible situation.


B5 -- AVG-50 (000011 000654 0000BL)


B3 -- AVG-30 (000010 000721 00000C)


B3 -- AVG-30 (000003 000108000000 )


B4 -- AVG-40 (000011 000722 00000C)


B3 -- AVG-30 (000001 000764 000000)


B3 -- AVG-30 (000003 000109 00000A)


B2 -- AVG-20 ( 000002000020 00000A)


B2 -- AVG-20 (000006 000318 00000I)


B1 -- AVG-10 (000009 000620 00000A)


B2 -- AVG-20 (000006 000318 00000H)


B2 -- AVG-20 (00005B 000236000000$)$


B1 -- AVG-10 (000003 000107 00000A)


B1 -- AVG-10 (000006 000314 000000)


B1 -- AVG-10 (00005C 000371 000000)


A0 -- AVG (000002 000074 00000C)


B1 -- AVG-10 (000002 000040 000000)


A0 -- AVG (000002 000049 00000B)


A0 -- AVG (000003 000022 000000)


A0 -- AVG (000006 000285 00000B)


A0 -- AVG (000006 000554000043 )


A1 -- AVG+10 (000008 000574 0000X2)


A0 -- AVG (000006 000293 00000B)


A0 -- AVG (000008 000538 000000)


A1 -- AVG+10 (000008 000386 0000B1)


A1 -- AVG+10 (000007 000349 00000D)


A1 -- AVG+10 (000004 000355 0000A4)


A1 -- AVG+10 (00005B 000275 0000A2)


A1 -- AVG+10 (000004 000355 0000A3)


A1 -- AVG+10 (000009 000664 00000A)


A1 -- AVG+10 (00005C 000355 0000A5)


A1 -- AVG+10 (000012 000748 000000)


A1 -- AVG+10 (00005A 000095 000A16)


A1 -- AVG+10 (00005B 000110 0000D2)


A1 -- AVG+10 (000012 000749000000$)$


A1 -- AVG+10 (00005B 000103 000A38)


A2 -- AVG+20 (00005A 000143 0000X7)


A2 -- AVG+20 (00005C 000359 00000G)


A2 -- AVG+20 (00005D 000154 00000U)


A2 -- AVG+20 (000006 000554 000012)


A2 -- AVG+20 (00005B 000260 000000)


A2 -- AVG+20 (00005D 000214 000000)


A2 -- AVG+20 (000009 000554 000031)


A2 -- AVG+20 (000008 000433 000000)


A2 -- AVG+20 (000006 000279 000005)


A2 -- AVG+20 (00005D 000446 000000)


A2 -- AVG+20 (000006 000554000056 )


A2 -- AVG+20 (000006 000279000014 )


A3 -- AVG+30 (000006 000554000058 )


A3 -- AVG+30 (000007 000559 00000F)


A3 -- AVG+30 (000006 000277 0000X3)


A3 -- AVG+30 (000003 000024 00000C)


A3 -- AVG+30 (000007 000767 00000H)


A3 -- AVG+30 (000006 000293 00000D)


A3 -- AVG+30 (000003 000054 00000D)


A3 -- AVG+30 (000003 000077 0000X5)


A3 -- AVG+30 (000011 000730000000$)$


A3 -- AVG+30 (00005D 000217 000000)


A3 -- AVG+30 (000002 0000490000 C 1$)$


A3 -- AVG+30 (000012 000662 00000C)


A4 -- EXC (00005D 000409 000000)


A4 -- EXC (000010 000711 00000A)


A4 -- EXC (00005C 000380 000000)


A5 -- EXC+10 (000010 000718 000000)


A4 -- EXC (000006 000553 000000)


A5 -- EXC+10 (000009 000540 000X4A)


A6 -- EXC+20 (000011 000650 00000X)


A6 -- EXC+20 (000012 000701 00000B)


A6 -- EXC+20 (000011 000654 0000EE)


A7 -- EXC+40 (000007 $000351 \mathbf{0 0 0 0 0 C}$ )


A6 -- EXC+20 (000012 000612 000B15)


A6 -- EXC+20 (000006 000305 000000)


A7 -- EXC+40 (000011 000726 00000A)


A7 -- EXC+40 (00005B 000102 0000X4)


A8 -- EXC+60 (000004 000328 00000E)


A8 -- EXC+60 (00005A 000095 000A23)


A9 -- LUXURIOUS (000013 000056000000 )


## SECTION 11

PUBLIC UTILITY VALUATION (Not Part of Contract - Valued by Another)

Page 500

## PUBLIC UTILITY VALUATION

As New Hampshire law, HB700, dictates how all "distribution assets" of a public utility are to be assessed, all utilities are first classified and/or separated into three categories, as follows:

## 1. Distribution Assets

All assets used to distribute and deliver the service to the user.

## 2. Transmission Assets

These are assets used to send the power, water, gas or oil from generation point to point across state or country to a point wherein a distribution system takes over to deliver to the user.

## 3. Generation Assets

As the name implies, this is all the assets used for generation and/or to create the service being transmitted elsewhere or distributed locally.

For the years of 2020 thru 2024, the law provides a phased in use of HB700. What this means is that in 2020, each municipality will use $80 \%$ of the 2018 MS-1 reported utility value plus $20 \%$ of the HB700 value. In 2021, each municipality will use $60 \%$ of the 2018 MS-1 reported utility value plus $40 \%$ of the HB700 value, then $40-60,20-80$ and in $2025100 \%$ HB700 value. This applies only to the distribution assets of all public utilities.

Distribution assets will be valued based on HB700 which requires the assessor to annually combine $70 \%$ of the original cost and $30 \%$ of the netbook value for Electric and Oil or Gas Pipelines. That total is them multiplied by 1.03 for the use of the Public Right-of-Way, to arrive at the taxable value.

For public Water Utilities, HB700 requires the assessor to annually combine $25 \%$ of the original costs and $75 \%$ of the netbook value. That total is them multiplied by 1.03 for the use of the Public Right-of-Way, to arrive at the taxable value.

Transmission assets will be valued based on the Replacement Cost New approach to value using the original cost data and year in service provided by the utility and the use of Whitman, Requardt \& Associates, LLP Handy-Whitman Index of Public Utility Construction Costs. This is a well-recognized authority in cost trending that uses data from across the country and is updated annually. It is proprietary and copy protected for which Avitar holds and maintains a license to use.

Generation assets will be valued by either the Income Approach to Value, if data is available or based on the Replacement Cost New approach to value using the original cost data and year in service provided by the utility and the use of Whitman, Requardt \& Associates, LLP HandyWhitman Index of Public Utility Construction Costs. This is a well-recognized authority in cost trending that uses data from across the country and is updated annually. It is proprietary and copy protected for which Avitar holds and maintains a license to use.

Or when possible, both approaches are used, with the assessor determining the final opinion of value being one or the other or a combination of both and noting such on the assessment record card.

Town Of HENNIKER

Merrimack County New Hampshire

A NEIGHBORHOOD AND
SALES MAP
2022

## LEGEND

A: AVERAGE - $40 \%$
B: AVERAGE -30\%
C: AVERAGE -20\%
D: AVERAGE -10\%
E: AVERAGE
F: AVERAGE + $10 \%$
G: AVERAGE $+20 \%$
H: AVERAGE + $30 \%$ X: BACKLAND SALE ID \#


Town Of HENNIKER

Merrimack County New Hampshire

A NEIGHBORHOOD AND
SALES MAP
2022

## LEGEND

A: AVERAGE -40\% B: AVERAGE -30\% C: AVERAGE -20\% D: AVERAGE -10\% E: AVERAGE
F: AVERAGE $+10 \%$ G: AVERAGE $+20 \%$ H: AVERAGE +30\% X: BACKLAND SALE ID \#


HENINKER SALES 2022

| SALE ID \# | PID | DATED | BOOK | PAGE | QUAL |  | PRICE | GRANTOR |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 1 | 00005B0001100000E8 | 2021-04-01 | 3731 | 2162 | Q | \$ | 322,533.00 | SULLIVAN EMILEE JAYNE HYLAND |
| 2 | 00005D000488000000 | 2021-04-01 | 3731 | 2335 | Q | \$ | 530,000.00 | CTG PROPERTIES LLC |
| 3 | 000011000651000000 | 2021-04-20 | 3734 | 1535 | Q | \$ | 785,000.00 | COLLINS KENNETH M |
| 4 | 00001100065400000Q | 2021-04-21 | 3734 | 2354 | Q | \$ | 33,000.00 | PAPE ELIZABETH C |
| 5 | 00005C00035900000B | 2021-04-21 | 3734 | 2214 | Q | \$ | 435,000.00 | COSTANZO CHRISTOPHER D |
| 6 | 000008000433000000 | 2021-04-27 | 3735 | 1794 | Q | \$ | 390,000.00 | JCB LLC |
| 7 | 0000090005920000D2 | 2021-05-05 | 3737 | 1207 | Q | \$ | 340,000.00 | VILLAGE RENTALS LLC |
| 8 | 0000080005400000x9 | 2021-05-05 | 3737 | 1087 | Q | \$ | 92,000.00 | BENNETT STEPHEN E |
| 9 | 00005D000443000000 | 2021-05-13 | 3738 | 2153 | Q | \$ | 322,000.00 | BLAIS JANE LORING |
| 10 | 00001200075400000A | 2021-05-20 | 3739 | 2870 | Q | \$ | 350,000.00 | CUNNINGHAM SCOTT W |
| 11 | 0000070005680000C2 | 2021-05-21 | 3740 | 864 | Q | \$ | 99,000.00 | CRAFTURE INC |
| 12 | 000007000556000000 | 2021-05-21 | 3740 | 964 | Q | \$ | 240,000.00 | NAZER MARK W |
| 13 | 00005C0003970000F3 | 2021-05-24 | 3740 | 1559 | Q | \$ | 190,000.00 | RESTUCCIA WENDY L |
| 14 | 00005D000244000000 | 2021-06-07 | 3742 | 1816 | Q | \$ | 422,533.00 | JOHNSON MARK CLIFFORD |
| 15 | 00005C0003550000A5 | 2021-06-09 | 3743 | 365 | Q | \$ | 330,000.00 | BERDECIA LUIS |
| 16 | 000004000130000000 | 2021-06-10 | 3743 | 890 | Q | \$ | 45,000.00 | BUSSIERE II MICHAEL W |
| 17 | 00005C0003970000C1 | 2021-06-11 | 3743 | 1749 | Q | \$ | 189,000.00 | GREENSTEIN DAVID M |
| 18 | 00005D00045600000A | 2021-06-22 | 3745 | 582 | Q | \$ | 365,000.00 | MADORE BRIAN A \& SAMANTHA M |
| 19 | 000006000279000005 | 2021-06-24 | 3745 | 1745 | Q | \$ | 490,000.00 | DUBREUIL BRIAN J |
| 20 | 00001200075400000F | 2021-07-12 | 3748 | 967 | Q | \$ | 450,533.00 | FISCHER IRIS |
| 21 | 000012000748000000 | 2021-07-14 | 3748 | 2369 | Q | \$ | 300,000.00 | TRIPPETT DEREK B |
| 22 | 00000800058600000B | 2021-07-22 | 3749 | 2741 | Q | \$ | 400,000.00 | COOLIDGE TRACY R |
| 23 | 000006000554000043 | 2021-07-27 | 3750 | 2065 | Q | \$ | 287,000.00 | RICHARDSON DONNA E |
| 24 | 00000700038600000F | 2021-08-02 | 3751 | 1390 | Q | \$ | 501,000.00 | MILLER JACK |
| 25 | 00005B0002750000A2 | 2021-08-02 | 3751 | 1041 | Q | \$ | 305,000.00 | MYERS SCOTT F |
| 26 | 00005D000409000000 | 2021-08-02 | 3751 | 1467 | Q | \$ | 500,000.00 | NILLIAM B \& KIMBERLY C BROWN FAM REV TST |
| 27 | 000007000569000000 | 2021-08-03 | 3751 | 2789 | Q | \$ | 150,000.00 | WOODS WITHOUT GILE LLC |
| 28 | 000006000310000000 | 2021-08-10 | 3752 | 2739 | Q | \$ | 985,000.00 | DUR JOHN J |
| 29 | 000006000310000000 | 2021-08-10 | 3752 | 2739 | Q | \$ | 985,000.00 | DUR JOHN J |
| 30 | 00005D00019400000B | 2021-08-17 | 3754 | 98 | Q | \$ | 475,000.00 | HANCHETT THOMAS C |
| 31 | 00005A000095000A16 | 2021-08-23 | 3754 | 2472 | Q | \$ | 420,000.00 | LONG REVOCABLE TRUST DATED 10/24/18 |
| 32 | 00005C0003970000B1 | 2021-08-30 | 3756 | 96 | Q | \$ | 204,000.00 | ROBBINS DOUGLAS J |
| 33 | 000006000554000012 | 2021-08-31 | 3756 | 1434 | Q | \$ | 430,000.00 | PATRICK MICHAEL S |
| 34 | 00005D000169000000 | 2021-09-01 | 3756 | 2091 | Q | \$ | 315,000.00 | SICILIANO JR ARTHUR F |
| 35 | 00005D000217000000 | 2021-09-02 | 3756 | 2816 | Q | \$ | 420,000.00 | KROTZER MARY S |

00000300011000000E 00000900070400000A 0000070003550000×2 00001200075300000A 00001200075300000A 00005A0001430000X7 00005B0001100000D5 00005A00013400000F 00005D000214000000 000009000554000031 000006000550000A12 00005D00015400000R 000012000749000000 00005D00015300000F 00005C00035900000G 00000800051700000C 00000900066400000A 0000040003550000A4 0000110006540000EE 000006000554000056 00000200004200000A 000008000538000000 00005B000103000A35 00005B00023500000A 00005C0003970000E3 0000080003860000B1 00005B000103000A43 00001200074200000D 000007000327000000 00005A0001410000A4 00005B0001020000X2 000008000590000000 00000800058100000B 00001200067300000A 00000600055000000C 00005S000206000000 00005C0000950000X2 00005B000103000A34 00005C0003610000A3

| $2021-09-02$ | 3756 | 2984 | $Q$ | $\$$ |
| :---: | :---: | :---: | :---: | :---: |
| $2021-09-03$ | 3757 | 340 | $Q$ | $\$$ |
| $2021-09-15$ | 3758 | 2470 | $Q$ | $\$$ |
| $2021-09-16$ | 3758 | 2971 | $Q$ | $\$$ |
| $2021-09-16$ | 3758 | 2971 | $Q$ | $\$$ |
| $2021-09-21$ | 3759 | 2171 | $Q$ | $\$$ |
| $2021-09-21$ | 3759 | 2049 | $Q$ | $\$$ |
| $2021-09-21$ | 3759 | 1855 | $Q$ | $\$$ |
| $2021-09-22$ | 3760 | 157 | $Q$ | $\$$ |
| $2021-09-24$ | 3760 | 933 | $Q$ | $\$$ |
| $2021-10-01$ | 3761 | 2476 | $Q$ | $\$$ |
| $2021-10-04$ | 3761 | 2808 | $Q$ | $\$$ |
| $2021-10-12$ | 3763 | 574 | $Q$ | $\$$ |
| $2021-10-12$ | 3763 | 607 | $Q$ | $\$$ |
| $2021-10-12$ | 3763 | 681 | $Q$ | $\$$ |
| $2021-10-12$ | 3763 | 701 | $Q$ | $\$$ |
| $2021-10-13$ | 3763 | 1356 | $Q$ | $\$$ |
| $2021-10-19$ | 3764 | 1198 | $Q$ | $\$$ |
| $2021-10-22$ | 3765 | 411 | $Q$ | $\$$ |
| $2021-10-26$ | 3765 | 1974 | $Q$ | $\$$ |
| $2021-10-27$ | 3765 | 2749 | $Q$ | $\$$ |
| $2021-10-29$ | 3766 | 1112 | $Q$ | $\$$ |
| $2021-11-05$ | 3767 | 2156 | $Q$ | $\$$ |
| $2021-11-08$ | 3767 | 2885 | $Q$ | $\$$ |
| $2021-11-16$ | 3769 | 399 | $Q$ | $\$$ |
| $2021-11-17$ | 3769 | 1515 | $Q$ | $\$$ |
| $2021-11-29$ | 3770 | 2029 | $Q$ | $\$$ |
| $2021-11-30$ | 3771 | 588 | $Q$ | $\$$ |
| $2021-12-03$ | 3771 | 2260 | $Q$ | $\$$ |
| $2021-12-07$ | 3772 | 608 | $Q$ | $\$$ |
| $2021-12-20$ | 3774 | 983 | $Q$ | $\$$ |
| $2022-01-03$ | 3776 | 762 | $Q$ | $\$$ |
| $2022-01-04$ | 3776 | 1771 | $Q$ | $\$$ |
| $2022-01-14$ | 3777 | 2360 | $Q$ | $\$$ |
| $2022-01-18$ | 3778 | 456 | $Q$ | $\$$ |
| $2022-01-28$ | 3779 | 1984 | $Q$ | $\$$ |
| $2022-01-28$ | 3779 | 2125 | $Q$ | $\$$ |
| $2022-02-07$ | 3780 | 2366 | $Q$ | $\$$ |
| $2022-02-18$ | 3782 | 485 | $Q$ | $\$$ |
| 2 |  |  | $\$$ |  |
| 20 |  |  |  |  |

500,000.00
$535,000.00$ jEORGE \& DIANE ALLEN FAMILY REVOCABLE TR
320,000.00 JEANNINE S AUCOIN REVOCABLE TRUST
399,000.00 ANDERSON CHRISTINA H
399,000.00 ANDERSON CHRISTINA H
ROMES HOMES LLC
NORTON ALEXANDER D \& JENNIFER H
CITRULLO ROBERT JOHN VOGT JEFFREY C \& KELLY D NEE JOHN T ASHTON, DAVID D \& KATHRYN J WILSON MICHELLE BYERS JR DAVID L GAGNON COLLEEN \& ERIC R

MEDVETZ, MARK E
FRAZIER, SANDRA J
ELLIOTT WILLIAM C EXECUTER HARDING ERIC T \& MARIA L DIAS SCOTT R \& CATHERINE A

TECH-BUILT 153, INC GRAVES JON T AKA PROPERTY BUYERS LLC

UNGER, BARBARA W
GLENNON KAITLYN L
ELLIS-NAILOR DEBORAH
SMITH RICHARD F
MCMANUS MICHAEL J
LETARES, JOHN \& MARY
BRANDL, JOSEPH M \& LINDA R SHATTUCK TRACY L GRIMARD, RONALD W NASH, JAMES J
MILLER, JUDITH C
BOURGEAULT, CINDY
HENNIKER BOOK FARM LLC
KES WESTERN REALTY LLC DOWST, JEFFREY R HAMILTON, GEORGE EDWARD BARR, DOREEM

00001200074200000 E 00005C000385000000 00000600011400000B 000007000342000000 00005D000215000000 0000030000770000x5 00005C0003970000B4 00005D00023200000L 00001200075400000D 00000200004900000B 00005D000446000000 00005D00023200000S 00005D00015400000E 000006000279000014 00000800059000000B 00000700056600000B 00005C000378000000 00005B000110000D14 00005C00035900000J 00005C0003980000E1 00005C000142000000 00001200066200000A 0000080005810000X2 00000200007400000A 00005B00014300000X 00005B000103000A38 000004000124000000 000002000051000000 0000060002770000B1 00005C000145000000 00005D000199000000 00005B000260000000 00005D00015400000U 00005C00039800000B 000008000382000000 000011000643000000 00000700034900000 D 00005B000103000A41 000008000652000000

| $2022-02-28$ | 3782 | 2726 | Q | $\$$ |
| :---: | :---: | :---: | :---: | :---: |
| $2022-02-28$ | 3783 | 659 | Q | $\$$ |
| $2022-03-04$ | 3783 | 2604 | Q | $\$$ |
| $2022-03-08$ | 3784 | 370 | Q | $\$$ |
| $2022-03-15$ | 3784 | 2903 | Q | $\$$ |
| $2022-03-22$ | 3785 | 2269 | Q | $\$$ |
| $2022-04-04$ | 3787 | 961 | Q | $\$$ |
| $2022-04-22$ | 3789 | 946 | Q | $\$$ |
| $2022-04-22$ | 3789 | 1329 | Q | $\$$ |
| $2022-04-28$ | 3790 | 92 | Q | $\$$ |
| $2022-04-29$ | 3790 | 539 | Q | $\$$ |
| $2022-05-13$ | 3791 | 2723 | Q | $\$$ |
| $2022-05-16$ | 3792 | 491 | Q | $\$$ |
| $2022-05-18$ | 3792 | 1139 | Q | $\$$ |
| $2022-05-23$ | 3792 | 2626 | Q | $\$$ |
| $2022-05-25$ | 3793 | 529 | Q | $\$$ |
| $2022-06-01$ | 3793 | 2655 | Q | $\$$ |
| $2022-06-01$ | 3793 | 2943 | Q | $\$$ |
| $2022-06-03$ | 3794 | 1155 | Q | $\$$ |
| $2022-06-07$ | 3794 | 2182 | Q | $\$$ |
| $2022-06-09$ | 3794 | 2969 | Q | $\$$ |
| $2022-06-10$ | 3795 | 374 | Q | $\$$ |
| $2022-06-13$ | 3795 | 1113 | Q | $\$$ |
| $2022-06-23$ | 3796 | 1480 | Q | $\$$ |
| $2022-06-24$ | 3796 | 2109 | Q | $\$$ |
| $2022-06-28$ | 3797 | 91 | Q | $\$$ |
| $2022-06-30$ | 3797 | 1600 | Q | $\$$ |
| $2022-07-05$ | 3797 | 2986 | Q | $\$$ |
| $2022-07-05$ | 3798 | 169 | Q | $\$$ |
| $2022-07-14$ | 3799 | 51 | Q | $\$$ |
| $2022-07-15$ | 3799 | 482 | Q | $\$$ |
| $2022-07-21$ | 3799 | 2363 | Q | $\$$ |
| $2022-07-22$ | 3799 | 2948 | Q | $\$$ |
| $2022-07-27$ | 3800 | 1563 | Q | $\$$ |
| $2022-07-28$ | 3800 | 2141 | Q | $\$$ |
| $2022-07-29$ | 3800 | 2278 | Q | $\$$ |
| $2022-08-01$ | 3800 | 2890 | Q | $\$$ |
| $2022-08-01$ | 3800 | 2913 | Q | $\$$ |
| $2022-08-09$ | 3801 | 2553 | Q | $\$$ |
| 2 |  |  | $\$$ |  |
| 2 |  |  |  |  |


| $300,000.00$ | BENWARD, ANGELA M \& KENNETH C |
| ---: | :---: |
| $325,000.00$ | DECROTEAU, MARK C |
| $477,000.00$ | SHEPHERD, MARSHALL |
| $80,000.00$ | ENNETH \& JOHANNA HAUPTMAN REVOC TRUST |
| $351,533.00$ | RICO, ROBERTO |
| $548,933.00$ | WOODHILL LLC |
| $210,000.00$ | ERB, JEREMIAH STEVENS |
| $330,000.00$ | DOHERTY VIRGINIA B LIVING TRUST |
| $292,533.00$ | NEWELL JOHN T |
| $320,000.00$ | LYNNE R LAWRENCE REVOCABLE TRUST |
| $410,000.00$ | J \& M MORSE TRUCKING |
| $440,000.00$ | DENNIS CAROL L |
| $392,000.00$ | GALLIGAN MICHELLE A |
| $497,000.00$ | ROBERTS CATHERINE M |
| $375,000.00$ | PATTERSON PATRICK |
| $345,000.00$ | WHITE, KEVIN W |
| $315,000.00$ | WRIGHT JAMES J |
| $350,000.00$ | MCFALL NORMAN S III |
| $79,000.00$ | POWERS MICHAEL W |
| $99,000.00$ | KEELY M BUCKLEY-SMITH 2013 IRREV TST ET |
| $333,800.00$ | BAYSTONE PROPERTIES LLC |
| $401,000.00$ | ERHARD THOMAS A |
| $130,000.00$ | TONNESEN R BRUCE |
| $210,000.00$ | CARIGNAN DEREK |
| $510,000.00$ | ROSENSTEEL TAMMA LYNN |
| $430,000.00$ | GAGNON ROBIN M |
| $125,000.00$ | LAITH FRINK LIVING TRUST |
| $515,000.00$ | FURLONG FAMILY REV TRUST OF 2021 |
| $425,000.00$ | ROBERT M HENRY REVOCABLE TRUST |
| $300,000.00$ | JOSEPHSON PETER B |
| $435,000.00$ | HUSTIS ELIZABETH |
| $420,000.00$ | RUFFO MICHAEL J |
| $525,000.00$ | ROUKEY TIMOTHY P |
| $323,000.00$ | HAMM LITTLEFIELD SERENITY |
| $320,000.00$ | MCPHERSON GLORIA |
| $2,375,000.00$ | ISA SITI RAFEAH BINTI |
| $360,000.00$ | DYER RICHARD J |
| $355,000.00$ | THOLE TYLER ALVIS |
| $185,000.00$ | NANCY E DARBY CHILDRENS REV TST OF 1996 |
| $\$$ |  |

114
115
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121
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123

| 00000600030600000C | 2022-08-12 | 3802 | 518 | Q | \$ | 518,533.00 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 00000700055700000x | 2022-08-15 | 3802 | 1259 | Q | \$ | 372,533.00 |
| 0000080005740000×2 | 2022-08-18 | 3802 | 2464 | Q | \$ | 440,000.00 |
| 00005B0001100000D2 | 2022-08-22 | 3803 | 429 | Q | \$ | 487,200.00 |
| 000003000110000 C 12 | 2022-09-01 | 3804 | 938 | Q | \$ | 740,000.00 |
| 00000200007400000E | 2022-09-14 | 3805 | 1491 | Q | \$ | 260,000.00 |
| $00001100072700000 \times$ | 2022-09-14 | 3805 | 1566 | Q | \$ | 406,000.00 |
| 0000040003550000A3 | 2022-09-16 | 3805 | 2861 | Q | \$ | 350,000.00 |
| 0000060005500000A4 | 2022-09-22 | 3806 | 1631 | Q | \$ | 285,000.00 |
| 00001200066200000C | 2022-09-27 | 3806 | 2845 | Q | \$ | 470,000.00 |

[^5]
[^0]:    ${ }^{2}$ Amended March 13, 2018.

[^1]:    4 A detached apartment (one) may be constructed provided the structure does not exceed 1,250 square feet of living area and minimum lot area requirements are met.

[^2]:    ${ }^{5}$ This Section amended in March/2017.

[^3]:    ${ }^{8}$ Amended March 13, 2018, Connection to utilities shall not be required, however septic provisions provided for under NHDES Rules or Henniker's Sewer Ordinance Chapter 88 shall be adhered to.
    ${ }^{9}$ Amended March 8, 2016.

[^4]:    Map Lot Sub: 000007000386000000
    Location: 180 PATTERSON HILL RD
    Owner: HYNES CHRISTOPHER G
    View Value: \$7,500
    Subject: HILLS
    Width: NARROW
    Depth: TOP50
    Distance: CLOSE
    Condition: 100
    Notes:

[^5]:    TRAMMELL STACY L
    CURRAN JOSEPH W
    PARK ADDIE J
    COTE FAMILY TRUST OF 2021 HUETTNER ROBERT E JR.
    PETERSON THOMAS E
    LAWLOR MOIRA A
    JOSEPH RAMBONE REVOCABLE TRUST
    BUTEAU SCOTT
    MACKENZIE THOMAS

