

**MUNICIPALITY:**  
**HOLDERNESS, NH**

**ASSESSMENT YEAR:**  
**2023**

***FULL USPAP REPORT FOR THE TOWN OF HOLDERNESS***

**ASSESSMENT SERVICES PROVIDED:**  
***CYCLICAL REVALUATION***



Prepared By:  
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***Corcoran Consulting Associates, Inc.***  
***P O Box 1175***  
***Wolfeboro Falls, NH 03896-1175***



CORCORAN CONSULTING ASSOCIATES, INC.

November 19, 2023

Town of Holderness  
Mr. Michael Capone  
Town Administrator  
1089 US Route 3,  
Holderness, NH 03245

RE: USPAP Report 2023

Dear Mr. Capone and Honorable Members of the Select Board,

The enclosed report contains the documentation and analyses that went into the Revaluation for 2023 for the Town of Holderness.

The intent of the cyclical revaluation update effort was to restore equity in the assessment rolls in response to the emerging market during the last three months of 2022 and through the first nine months of 2023. A complete analysis of all sales from April 1, 2022 through September 27, 2023 was conducted.

In addition to this study a preliminary ratio study was completed of sales October 1, 2022 to September 30, 2023.

To these ends, we have achieved these goals, and provide you with the summary details, contained within the enclosed report. Definitions and explanations of various appraisal related terms can be found in this report. The individual conclusions are subject only the Assumptions & Limiting Conditions so specified within the report.

Based upon the market analyses performed throughout the project, it is our considered opinion the Town of Holderness as a whole had a full market value, as of April 1, 2023, of:

**\$1,471,190,369**

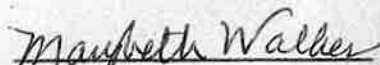
The enclosed report is presented in the format of USPAP (Uniform Standards of Professional Appraisal Practices) requirements as determined by the Department of Revenue Administration and Assessing Standards Board.

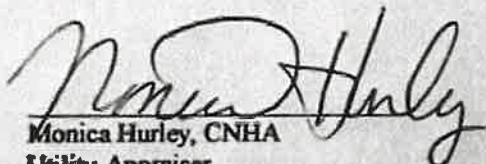
Select Board  
Town of Holderness  
November 19, 2023  
Page Two

Not enclosed, but submitted and incorporated into this report by reference, is a companion book of property record cards of the qualified sales used in the analysis. The various Avitar manuals which set forth the CAMA system structure and complete lists of codes are incorporated into this report.

Please don't hesitate to contact me with any questions or needs for further clarifications.

Sincerely,

 11/19/23  
Marybeth Walker, CNHA  
Appraisal Supervisor

  
Monica Hurley, CNHA  
Utility Appraiser

Encl/2023 Fall USPAP Report for Holderness

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Definitions; NHBD-MAPS/Zone spreadsheet, ordinances, MS-1, NHDRA Ratio Report: sales used and not used; Holderness Data Collection guidelines, Avitar Manual	



## SECTION 1: REPORT TRANSMITTAL - INTENT & SUPPOSITION

### Report Intents & Suppositions:

**The Intended Use of this Report:** is to provide a basis for the valuation of real property in the Town of Holderness as required by the contracts, dated 07/01/2021 and 06/20/2023, signed between the Town of Holderness and Corcoran Consulting Associates, Inc. A copy of these contracts is attached in the addendum section of this report.

**The Intended Client Of This Report:** are the taxpayers of the Town of Holderness and the Town of Holderness Board of Selectmen.

**Other Users Of This Report:** include the public, property owners, municipal officials, and the Department of Revenue Administration, State of New Hampshire.

**The Date of Value Utilized in this Report:** is April 1, 2023, as required by RSA 74:1 and RSA 76:2.

**Type and Definition of Value Utilized in this Report:** The type of value expressed in this report is “market” value, and is defined in RSA 75:1 as: “the property's full and true value as the same would be appraised in payment of a just debt due from a solvent debtor”.

An expanded definition of “Market Value” as defined within the NH Department of Revenue, Property Appraisal Division’s “600 Rules”, establishes the market value of a property must meet the following criteria:

- (a) Is the most probable price, not the highest, lowest or average price;
- (b) Is expressed in terms of money;
- (c) Implies a reasonable time for exposure to the market;
- (d) Implies that both buyer and seller are informed of the uses to which the property may be put;
- (e) Assumes an arm’s length transaction in the open market;
- (f) Assumes a willing buyer and a willing seller, with no advantage being taken by either buyer or seller; and

(g) Recognizes both the present use and the potential use of the property.<sup>1</sup> (NH Department of Revenue, Property Appraisal Division, “600 Rules”; Rev 601.32.)

**Identification of the Property Rights Appraised in this Report:** The type of property rights appraised: “fee simple”. Fee Simple Estate is defined as:

"Absolute ownership unencumbered by any other interest or estate; subject only to the limitations imposed by the government powers of taxation, eminent domain, police power, and escheat (the right of government to take title to property when there are no apparent heirs)." <sup>2</sup> (The Dictionary of Real Estate Appraisal, Third Edition, 1993, Page 140.)

**Extent of Property Inspections:** As required by the two contracts, dated 07/01/2021 & 06/20/2023, signed between the Town of Holderness and Corcoran Consulting Associates, Incorporated, a cyclical revaluation by way of market studies. A revaluation of all taxable and nontaxable properties in the municipality, using existing property data, to arrive at full and true value as of April 1, 2023 was performed. All 1958 properties in the town of Holderness were considered during the update.

As required by contract, dated July 1, 2021 to June 30, 2026 and as covered in a previous contract we performed inspections of 25% of the Town yearly; fiscal year 2023 required 460 properties to be visited, (inclusive of sales and permits). Fiscal year 2024 had no cycle requirement. In 2023 as part of the assessing contract we performed inspections of all abatement applications, permits new and in process and any requests from taxpayers and town officials.

Building permits issued from 4/1/2022 through 3/31/2023 were measured and listed whenever possible. The Town of Holderness had approximately 175 properties that were new permits or recheck permits from the previous year to be completed.

All property transfers with in the Town of Holderness spanning April 1, 2022 to September 27, 2023 were reviewed and analyzed to determine if the transfer was an “arm’s length” transaction. This was accomplished by interviewing the buyer, seller, or the representative sales agent. The verification process also identified the sales price, and any terms or conditions surround the sale that might have influenced the negotiated price. Those that were deemed qualified were then measured and an interior inspection was attempted. All arms-length transactions were measured and listed when ever possible. Properties were further investigated for data accuracy through multiple listing services.

We did a field review of all accessible properties in 2018 and used GIS Mapping tools/Google maps for any properties that we were not able to access through normal means. We did not repeat this process for the 2021 or 2023 revaluations.

We did however, perform a field review of all “arms-length” transactions and properties that were known to be on the market. This field review was performed by an “assessor supervisor”. This was done after the preliminary values were set and before final values were set.

A comprehensive parcel by parcel desk review was made by this appraiser. We performed additional field review of sales and non-sale properties if they did not fit the “normal” patterns as established by the market. If we were unable to field review the property, we checked GIS and sent letters for those properties that had “no trespassing” signs.


**CERTIFICATION OF VALUE:**

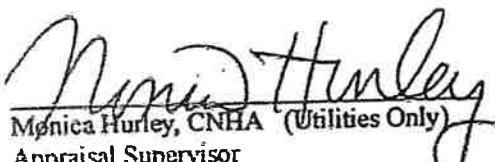
November 19, 2023

The undersigned certifies that, to the best of my knowledge and belief:

- 1) The statements of fact contained in this report are true and correct.
- 2) The reported analyses, opinions, and conclusions are limited only by the reported assumptions and limiting conditions, and is our personal, impartial, and unbiased professional analyses, opinions and conclusions.
- 3) I have no present or prospective interest in the property that is the subject of this report, and I have no personal interest with respect to the parties involved.
- 4) I have no bias with respect to any property that is the subject of this report or to the parties involved with this assignment.
- 5) My engagement in this assignment was not contingent upon developing or reporting predetermined results.
- 6) My compensation for completing this assignment is not contingent upon the reporting of a predetermined value or direction in value that favors the cause of the client, the amount of the value opinion, the attainment of a stipulated result, or the occurrence of a subsequent event directly related to the intended use of this appraisal.
- 7) The analyses, opinions and conclusions were developed, and this report has been prepared in conformity with the Uniform Standards of Professional Appraisal Practice (USPAP, 2022-2023).
- 8) I have made personal inspections of some of the properties that are the subject of this report. Individuals, and/or anyone providing significant mass appraisal assistance to the individual signing this report, are identified at the end of this USPAP Report.
- 9) My opinion of the total market value of all property, pursuant to RSA 75:1, and the NH Department of Revenue, Property Appraisal Division "600" Rules, Rev. 601.14, for the assessed property identified in Section I of this report, as of April 1, 2023, is:

**\$1,471,190,369**

  
Marybeth Walker, CNHA  
Appraisal Supervisor  
Corcoran Consulting Associates, Inc

  
Monica Hurley, CNHA (Utilities Only)  
Appraisal Supervisor  
Corcoran Consulting Associates, Inc ☐

## SECTION 2: SCOPE OF SERVICES

2 Contracts were in place for 2023 calendar year-both contracts are in the addenda of this report.

**General Assessing Services:** The following items and activities shall occur throughout the term of this Agreement (July 1, 2021 to June 30, 2026):

**Cycled Inspections:** The Contractor shall inspect 25% (approximately 500 parcels, inclusive of sales and permit inspections) of all properties in accordance with the cycled inspection process in effect for the Town. These data collections shall occur in conformance with the process outlined in the contract using the data collection manual in place at the time of the cyclical inspections. (FY 2022, 2023, 2025 & 2026.)

**Call Back Inspections:** The data collectors shall attempt to gain entry into each improved property for the purpose of verifying and/or correcting interior data upon their initial visit. However, if an interior inspection is not completed upon the first visit, a separate letter will be sent out to each property not receiving an interior inspection and the Contractor shall be available for a 'call-back' inspection by appointment.

The Contractor shall provide appointment dates to the Town. The Town shall receive the calls from said notices and schedule appointments with the taxpayers in accordance with the schedules provided.

The Contractor shall supply qualified data collectors to perform the scheduled call-back interior inspections.

Due to the Covid-19 pandemic each municipality has set up its own expectations as to exterior/interior inspections. If we are unable to perform an interior inspection of the property the contractor will do their best to verify building attributes by other means such as multiple listings service and questionnaires.

**Sales Inspections:** The Contractor shall inspect all properties that have transferred after receiving notice from the Town of such transfers where the transfers are not clearly non-market related. A certified appraiser supervisor shall assign an accurate validation code to each inspected sale consistent with the DRA verification coding system. These sales verifications will be utilized both for the State equalization process as well as for the validated sales file to be referenced for the potential valuation updates.

**Building Permit Inspections:** The Contractor shall inspect all properties with active building permits for the purpose of collecting pertinent data and ascertaining the percent complete as of April 1<sup>st</sup> of each year. While on the site, the data collector shall perform a full inspection so that these properties may be included towards the total 25% inspection cycle.

**File Maintenance:**

- The Contractor shall enter all changed data from inspections within the CAMA system on-site.



- The Town shall maintain all property ownership and sales data received from the Registry of Deeds within the CAMA system, and forward paper copies of the revised record card to the Assessor's Agent on-site.

#### **Market Studies:**

- The Contractor shall perform ongoing market studies of the emerging market over the course of the Agreement, and shall provide such analyses, as they pertain to the existing assessments, in memo form to the Town Administrator.
- Should market studies indicate that an assessment update is required; a proposal to address inconsistent assessments will be presented to the Town Administrator/Board of Selectmen.
- Ratio studies of all sales occurring within the ratio period will be performed, to determine the median ratio of the Town as a whole;
- A memo to the Town Administrator/Board of Selectmen will be generated to show the results of all studies undertaken, along with recommendations to address any disparities noted within the sales file.

**Delivery:** Under the Cyclical Revaluation Contract, the Contractor shall finalize and deliver the assessment file to the town no later than October 15, 2023. All finished working product shall be delivered to the Board of Selectmen, including but not limited to the following:

- An electronic list of all changed assessments, regardless of the reason for the change(s), i.e. building permits, cycled inspections, reappraisal, etc.
- An impact report showing the amount of change to each changed assessment, if any
- A preliminary ratio report incorporating any changes made to the file over the course of the year
- MS-1 report or assistance with
- The CAMA file system with updated schedules and appraised values
- Market studies

**Appraisal Activities – Specifics are identified and found in both contracts.** General important items are listed below:

In order to convey a complete understanding of the proposed processes, the following specifics are provided regarding all interfaced activities undertaken throughout the project:

#### **Data Collections:**

- The Assessor's agent shall identify parcels to be inspected or 'cycled' and mail out notices to the selected properties advising the taxpayers of the intended visit by an appraisal representative;
- Utilizing records produced by the Town, the Contractor's field supervisor shall distribute records to the data collection staff for visitations. At the same time, a data collection manual produced specifically for the Holderness project will be issued and explained to the collection staff;
- Data collectors shall arrive at selected properties and attempt to contact the occupant first. If an adult is present the data collector shall request to verify the interior data by observation. If permitted, the data collector will tour the interior, checking the data that is correct and /or correcting data found to be in error. If entry is not permitted, the data

collector will advise the occupant that the town will send a letter to them later for a scheduled interior 'call-back' inspection;

- Once interior inspections have been made or attempted, the data collector will re-measure the exterior of all buildings on the site, checking those that are correct and/or correcting measurements found to be in error
- The data collector shall make and record specific observations as the story height classifications;
- Similarly, the data collector shall verify the classification of the main building and any 'sub-areas' for proper classification;
- The 'style' of the dwelling will be verified with a checkmark or correction as needed;
- The age and relative condition of the building(s) and all outbuildings will be verified;
- The collector shall view the home site and record unusual topographic or other influencing characteristics;
- By map, the data collector shall turn in completed work to the Field Supervisor;
- The Field Supervisor shall select a random sampling of the work performed and verify all information collected thereof;
- Upon completion of reviews, the Field Supervisor shall turn the maps of parcels over to the Assessor's Agent for data entry;
- The Contractor shall enter changed data into the CAMA system and print out a record card with the changes effected;
- The Assessor's Agent shall review the changed records and verify that the recordation of changed data;
- Once satisfied that the records are accurate, the Assessor's Agent shall turn the completed 'map' of records to the Town's assessing staff

**Call-Back Inspections:**

- The Town will mail letters to property owners where the homes that are visited for cycle inspections and where no one is home or it were not a good time.
- Utilizing individual schedules provided by the Contractor, the Town shall receive calls for call-back appointments and schedule such appointments. The town will attempt to the greatest extent possible, to fill scheduled days before forwarding copies to the Assessor's Agent.
- The Contractor shall key corrected data into the CAMA system and will deliver corrected records to the Town Assessing staff
- The Town shall bear responsibility of merging the assessed values into the tax billing system and any subsequent mailings to taxpayers

**Below you will find a general outline of what has occurred:**

**Land/Building & Depreciation Schedules:**

1. We performed an initial market analysis of all open-market sales occurring in the Town from 04/01/2022 to 09/27/2023.
2. Referencing qualified sales data, the contractor developed land schedules, size curves and base rates for all classifications of lands in Holderness.
3. Referencing local building costs, when available, cross referenced with localized national indices such as Marshall/Swift Valuation Services, schedules for building costs were developed for all manner of buildings, attachments, and improvements such that all buildings situated in the town were priced as anew.
4. Isolating qualified sales data, properties were “priced” utilizing the newly developed schedules with results being plotted against the qualified sales data. From these studies, degrees of depreciation were developed as evidenced in the Town.
  - a. From these studies, depreciation tables were developed and applied to the sales file.
5. Once these land, building and depreciation tables were established and shown to reflect local market data, abstraction analyses were performed as a cross-check against the developed schedules.
  - a. Based upon these abstraction studies, adjustments to the schedules were performed where appropriate.

**Appraisal Reviews:**

1. The base year for the CAMA system was set to 2023.
2. Utilizing the CAMA system, with newly installed schedules, all properties were priced.
3. A manual of appraisal review was developed to instruct field appraisers on the application of factors and conditions while they conducted their field appraisal reviews.
4. An Assessor Supervisor reviewed all sales that occurred and properties known to be on the market from their vehicles lot by lot, confirming accuracy of the property record card and reasonableness of the newly established assessed value.
5. These reviews were turned in to the Project Manager for final review. Once satisfied that the reviews were conducted properly and adjustments were made were indicated, a list of the new values was provided to the Selectmen for their review and input. After finalizing values
6. Prior to finalizing the 2023 values we performed a market analysis of all “valid” sales occurring in the Town from 10/01/2022 to 09/30/2023 to check if the 2023 ratio would fall within acceptable ranges.
7. On October 23, 2023 the selectboard met, discussed, and accepted the new values in the way of a vote to proceed with the 2023 ms-1.

**Revaluation Intent:**

The ultimate intent of the revaluation is to ensure that all properties are appraised at close to 100% of market value, with a coefficient of dispersion of 10 or less, and a price-related differential between .98 and 1.03 in accordance with performance guidelines promulgated by the Assessing Standards Board (ASB).

**Informal Hearings:**

1. At the discretion of the Selectmen, informal hearings were not conducted. A list of newly established values was made available in office and on the Town’s website.
2. New values were conveyed to the taxpayer via the 2023 fall tax bills

### **ASSUMPTIONS AND LIMITING CONDITIONS:**

The following Assumptions and Limiting Conditions apply to all properties under appraisal. Any exceptions to the following Assumptions and Limiting Conditions will be documented on the individual property record cards, when applicable.

- 1) Deeds were not provided nor reviewed except upon special exception. No responsibility is assumed for the legal description provided or for matters pertaining to legal issues and/or title.
- 2) Properties were assumed to be free of any and all liens and encumbrances. Each property has also been appraised as though under responsible ownership and competent management.
- 3) Surveys were not provided except upon special request or on new subdivisions. The appraisers have relied upon tax maps and other materials provided by the Municipality in the course of estimating physical dimensions and the acreage associated with assessed properties.
- 4) The appraisers have assumed that the utilization of the land and any improvements is located within the boundaries of the property described, and there is no encroachment on adjoining properties unless otherwise noted.
- 5) The appraisers assume that there are no hidden or unapparent conditions associated with the properties, subsoil, or structures, which would render the properties (land and/or improvements) more or less valuable unless otherwise noted.
- 6) The appraisers assume that the properties and/or the landowners are in full compliance with all applicable federal, state, and local environmental regulations and laws.
- 7) The appraisers assume that all applicable zoning and use regulations have been complied with.
- 8) The appraisers assume that all required licenses, certificates of occupancy, consents, or other instruments of legislative or administrative authority from any private, local, state, or national government entity have been obtained for any use on which the value opinions contained within this report are based.

- 9) The appraisers are not qualified to detect hazardous materials. Therefore, lacking submitted evidence of hazardous materials, which may be present on a property, contamination or potential contamination, was not considered. The final opinions of value were predicated upon the assumption that there is no such material on any of the properties that might result in a loss, or change in value unless otherwise informed and/or noted on individual record cards.
- 10) Information, estimates and opinions furnished to the appraisers and incorporated into the analysis and final report was obtained from sources assumed to be reliable and a reasonable effort has been made to verify such information. However, no warranty is given for the reliability of this information.
- 11) The Americans with Disabilities Act (ADA) became effective January 26, 1992. The appraisers have not made compliance surveys nor conducted a specific analysis of any property to determine if it conforms to the various detailed requirements identified in the ADA. It is possible that such a survey might identify non-conformity with one or more ADA requirements, which could lead to a negative impact on the value of the property(s). Because such a survey has not been requested and is beyond the scope of this appraisal assignment, the appraisers did not take into consideration adherence or non-adherence to ADA in the valuation of the properties addressed in this report.
- 12) Market forecasts, projections and operating estimates contained within the report are predicated upon current (4/1/2023) market conditions, and forecasts of short-term supply and demand factors. This information was obtained over the course of interviews with knowledgeable parties, and in published public and private resources. While this information was assumed to be credible, these forecasts are subject to change due to unexpected circumstances, including local, regional and/or national.
- 13) Any opinions of value in this report apply to an entire property, and any allocation or division of the value into separate fractional interests will invalidate the opinions of value reflected in this report.
- 14) Information pertaining to the sales of properties utilized in the analysis and subsequent report has been confirmed with the buyer, seller, third party or other credible publications whenever possible, and was assumed to be reliable.



- 15) Possession of this report does not carry with it the right of reproduction and disclosure of this report is governed by the rules and regulations of the New Hampshire Assessing Standards Board (ASB), and is subject to jurisdictional exception and the laws of New Hampshire.
- 16) Extraordinary Assumptions are considered to be site-specific. If an extraordinary assumption is made, it is considered on a case-by-case basis and would be documented in the work file.

**SCOPE OF WORK AS IDENTIFIED IN THE CONTRACT:** The valuation report that follows is predicated upon the contracts dated 01/01/2021 & 06/20/2023 and signed between the Town of Holderness and Corcoran Consulting Associates, Inc. A copy of these contracts are located in “Section A” of this report. The scope of work identified in the contracts, and incorporated into the following report comprised the following steps:

The contract for 2023 covers the Cyclical Revaluation. The contract had us complete an analysis of the emerging real estate market in Holderness. That analysis showed the 2023 median ratio As of September 27, 2023 was at 70% assessment to sale ratio. We used 04/01/2022 to 09/27/2023 as our analysis time period in order to capture as many sales as possible.

We visited all sale properties during this time period unless the sale was obviously not “arms-length.” All visits included an attempt to measure and list the property. 101 properties sold during this time period

A full field review of sale properties used in this analysis was completed by an “assessor supervisor.” The reviewer also did a field review of properties on the market at the time of our analysis.

The Assessing contract called for approximately 460 properties to be visited for the 2023 fiscal year cycle program. “Visited means at minimum field review, we attempted a measure and list in all instances unless there was a no trespass sign on the property or we were asked to leave the property. In these situations, we did our best to verify the property details by using other tools such as multiple listing services or by Google maps/GIS mapping.

All properties subject to known building permits issued from 4/1/2022 through 3/31/2023 were measured and listed (approximately 175 new and re-check permits).

Other properties were visited as part of an abatement process, property owner requests and at the request of the “Town.”

**Revaluation:** Preliminary Sales analysis was started in September 2023. Once land and building factors were adjusted the entire CAMA system was recalibrated. All property transfers within the Town of Holderness spanning a period of April 1, 2022 through September 27, 2023 were reviewed, and analyzed to determine if the transfer was an “arm’s-length transaction. This was accomplished by interviewing the buyer, seller, or the representative sales agent. The verification process also identified the sales price, and any terms or conditions surrounding the sale that might have influenced the negotiated price.

In Holderness, there were **101** sales:

CT	CODE	USE
3	BCHM, BCRE, BIND	COMMERCIAL
25	BMHD& BMHS&BMPK	MOBILE HOMES
2	BRCD	CONDOS
48	BRSA	SINGLE FAMILY
23	LAND	LAND
101		

From these, the following was determined qualified for 04/01/2022 through 09/27/2023:

Code	Description	# of Sales
BMHS, BMHD	SW MOBILE HOME, DW MOBILE HOME	4
BMPK	PARK MODEL	15
BRCD	CONDO	1
BRSA	RESIDENTIAL SF	29
VACANT	VACANT LAND	9

58

**58 QUALIFIED SALES IN HOLDERNESS FROM 04/01/2022 TO 09/27/2023**

This sales property information was analyzed, and the highest and best use of each property identified, as described within this section. The qualified sale data was “stratified” by use type, such as single-family residential, land, commercial, etc. The sale data was also stratified by neighborhood, in order to isolate more discrete “locational” differences and/or influences. Other stratification analyses such as building style, size, quality, age, condition and other identified features were performed as well. The verified sales data was then utilized to extract meaningful adjustments and/or benchmarks that became the basis for various tables, such as time (market conditions), cost, depreciation, view influence, water influence, etc. All pertinent factors, including physical, legal, and economic considerations were considered and recognized, subject to the assumptions and limiting conditions referenced above.

Once the preliminary benchmarks were established, “model calibrations” were required in order to bring the computerized mass appraisal formulas, tables and models into conformity with the market. To do so, field reviews and further analysis utilizing “ratios” (a comparison of the assessed value to its sale price) and the CAMA (Computer Assisted Mass Appraisal) software was conducted in order to refine the base tables and valuation models to verify the alignment and consistency of the base tables.

Finally, these benchmarks became the basis for the statistical analysis of these properties, and new property values were developed utilizing at least one of the three possible approaches to value (Direct Sales Comparison Approach, Cost Approach, and/or Income Capitalization Approach to value). Overall, every effort was made to help ensure that the values were uniform and equitable to the market under study.

Overall, the Town’s total valuation (before exemptions) was increased by 40% from 2022 to 2023. \*

\*Valuation numbers based on MS-1 totals before deducting for exemptions & credits from 2022 to 2023. Includes exempt properties.

New values were presented to the Board of Selectmen in October 2023 and they approved of the values by way of voting to prepare and submit the ms-1.

This report was then prepared in conformity the Uniform Standards of Professional Appraisal Practice (USPAP, 2022-2023), as well as the contracts, dated 01/01/2021 & 06/20/2023, signed between the Town of Holderness and Corcoran Consulting Associates, Incorporated.

**SUMMARY DESCRIPTION OF THE ASSESSED PROPERTIES:**

In accordance with the contract located in “Section 11” of this report, the Town of Holderness required all the real property in its respective municipal boundaries to be valued. A breakdown of the Town’s real property by “use type” follows:

Commercial/Industrial Improved	45
Commercial/Industrial Vacant	12
Commercial/Industrial w/Current Use	2
Residential Land Only	288
Residential land Only w/Current Use	152
Residential Land and Building	954
Residential Land & Building w/Current Use	126
Manufactured Housing on own Land	45
Manufactured Housing on land of another	213
Condominiums	Included in Residential Buildings
Duplex & Multi-Family	21
Utilities	5
Exempt	95
Total	1958

This report is taken from the Avitar parcel count listing.

**Determination of Highest and Best Use:** Highest and Best Use is defined as:

"The reasonably probable and legal use of vacant land or improved property, which is physically possible, appropriately supported, financially feasible, and that results in the highest value. The four criteria the highest and best use must meet are: legal permissibility, physical possibility, financial feasibility, and maximum profitability" <sup>3</sup> (The Dictionary of Real Estate Appraisal, Third Edition, 1993, Page 171)

In most cases the "existing" use is already at its highest and best use, and will be evaluated and assessed accordingly.

Importantly, however, in the case of "transitional" uses (a "transitional" use is a property with a highest and best use that is no longer "maximally profitable" ...and the existing use is likely to change due to market and economic forces) the appraiser may evaluate the property on the basis of its projected highest and best use. In these circumstances, the projected highest and best use is determined by a market analysis that references the four criteria referenced above (legal permissibility, physical possibility, financial feasibility, and maximum profitability). A common example of this would be a vacant tract of residential land (not in current use), that is surrounded by significant numbers of residential homes and/or lots, and the market conditions indicate a favorable housing market. In this case, the appraiser may justifiably assess the raw land on the basis of its legitimate development potential.

**Exceptions to Highest and Best Use:**

Some of the exceptions to highest and best use that were utilized may be as follows: Under **75:1 How Appraised.** – The selectmen shall appraise open space land pursuant to RSA 79-A:5, open space land with conservation restrictions pursuant to RSA 79-B:3, land with discretionary easements pursuant to RSA 79-C:7, residences on commercial or industrial zoned land pursuant to RSA 75:11, earth and excavations pursuant to RSA 72-B, land classified as land under qualifying farm structures pursuant to RSA 79-F, buildings and land appraised under RSA 79-G as qualifying historic buildings, qualifying chartered public school property appraised under RSA 79-H, residential rental property subject to a housing covenant under the low-income housing tax credit program pursuant to RSA 75:1-a, renewable generation facility property subject to a voluntary payment in lieu of taxes agreement under RSA 72:74 as determined under said agreement, combined heat and power agricultural facility property subject to a voluntary payment in lieu of taxes agreement under RSA 72:74-a as determined under said agreement, telecommunications poles and conduits pursuant to RSA 72:8-c, electric, gas, and water utility company distribution assets pursuant to RSA 72:8-d, and all other taxable property at its market value. Market value means the property's full and true value as the same would be appraised in payment of a just debt due from a solvent debtor. The selectmen shall receive and consider all evidence that may be submitted to them relative to the value of property, the value of which cannot be determined by personal examination.



**APPROACHES TO VALUE CONSIDERED AND/OR UTILIZED:**

The residential properties were valued by the Sales Comparison (indirect) and Cost (market modified) approaches to value. Commercial and industrial properties were also valued by the Sales Comparison (indirect), and market modified Cost Approaches where applicable.

**APPROACHES TO VALUE NOT UTILIZED:**

Actual income and expense information from local commercial property owners was not asked for during the 2023 revaluation. There are so few properties where the income approach to value would be the “primary” approach to value. The Income Approach to value was not developed for specific properties in Holderness. The Income approach to value was established during the last year for other New Hampshire communities. When appropriate we used these values as a test of “reasonableness.”

## SECTION 3: VALUATION PREMISES AND PROCEDURES

### **Description of Basic Valuation Theory and Mass Appraisal:**

- 1) An appraiser's first task is to identify what property is being appraised. This includes not only the physical aspects of the property, but the property rights as well.
- 2) There are six basic property rights associated with the private ownership of property, these include:  
1) the right to use, 2) the right to sell, 3) the right to lease or rent, 4) the right to enter or leave the property, 5) the right to give away, and 6) the right to refuse to do any of these. These, and other rights, are known as the full "bundle of rights", which is understood to be attached to an ownership with "fee simple" title which has been described in the preceding section.
- 3) The New Hampshire Supreme Court has ruled that for the purpose of property taxation, the appraised property rights are assumed to be "fee simple".<sup>4</sup> (NH Supreme Court, "Kennard v. Manchester, 68 N.H. 61, 36A, 553 (1894)
- 4) The next step is to identify the "highest and best use" of the property. Refer to the preceding discussion, as well as the discussion on highest and best use in the preceding "Assumptions and Limiting Conditions" section.
- 5) The highest and best and use of each property having been determined or assumed, the appraiser begins the process of market data collection, studies the market and accompanying economic forces (such as "supply and demand") that pertain to the highest and best uses, and assembles the relevant data and statistics for incorporation into the analysis.
- 6) Strategies for data collection will vary with the type of data being sought, and may not be the same for every property "use". Overall, the comparative data, which may include descriptions and/or confirmations of physical attributes (such as total size, number of bedrooms, presence of a finished attic or basement, etc.) cost, rental income and expense (for commercial and industrial properties), and details of sale or transfer information are collected, if applicable.
- 7) At this point, economic neighborhood boundaries are established or verified in order to "stratify" the properties and the property-specific factual information collected in the field, and the statistical information pertaining to the market/economic forces that impact an area in a meaningful and cohesive way.

- 8) This market-derived information, such as sales information, improvement costs and depreciation is then entered into the Municipality's CAMA (Computer Assisted Mass Appraisal) system, and forms the basis for the database "tables" that enable the CAMA system to generate specific property values.
- 9) There are primarily three "approaches" or analytical techniques utilized to develop an opinion of value, and these techniques are incorporated into the CAMA system.

9A) The first valuation technique is referred to as the "Sales Comparison Approach", and is based on the premise that the appraiser can utilize sale prices of similar properties as evidence of value. In other words, assuming similar market conditions (supply and demand) a similar property would sell for a similar price. However, because no two properties are seldom if ever exactly alike, and market conditions can change, a systematic series of "adjustments" are made to the sale property in order to bring it into conformity with the appraised property. In the context of mass appraisal performed for assessment purposes, the "appraised" property begins with a "generic" property description that is utilized to establish a "baseline" for comparing similar properties. For instance: a "single-family residential ranch-style home, approximating 2,000 square feet, three-bedrooms, two-baths, and of average quality construction and condition." The sales are then compared and adjusted in order to isolate the various market factors and baseline parameters that are then applied to the specific properties being assessed. Overall, the Sales Comparison Approach is based upon the principle of "substitution", which assumes that when several similar properties are available the property with the lowest price will attract the greatest demand.

9B) The "Cost Approach" is based on the concept that the likely value of an existing property is the value of the underlying land plus the replacement cost of the depreciated improvements. Typically, a Cost Approach would not be utilized for an appraisal of vacant land. The replacement costs of the improvement is typically derived from published cost tables, such as Marshall and Swift, or derived directly from localized information, and are updated as required by market conditions. Importantly, the appraiser typically evaluates the existing improvement on the basis of its "utility" and function, rather than attempting to duplicate or exactly "reproduce" the appraised property. Similar to the Sales Comparison Approach, the Cost Approach is also based upon the principle of "substitution".

9C) The "Income Approach" is based upon the principle of "anticipation" which recognizes that value is created by the owner's expectation of future benefits. Typically, these benefits are anticipated in the form of income, and/or in the anticipated increase in the property's value over time.

This technique requires that the appraiser estimate the potential gross market income for the property at its highest and best use, subtract all appropriate expenses to derive the net operating income. The net operating income is then divided by a “capitalization” rate, or the market-derived rate investors would expect on alternative investments that share the same degree of risk as the appraised property. A simplified income approach is structured as follows:

Annual Potential Gross Income	
5 apartments @ \$1,000/month =	\$60,000
Annual Vacancy Rate = 5% annually =	<u>(\$3,000)</u>
Annual Effective Gross Income =	\$57,000
Annual Expenses =	<u>(\$23,000)</u>
Net Operating Income =	\$34,000
Capitalization Rate = 10%	
Property Value = \$34,000 / 10% = \$340,000	

- 10) Completion of all three of the preceding independent approaches to value is preferable, since each independent approach provides a useful “test of reasonableness”, and more such tests are preferable to fewer such tests. However, it is not always possible to complete a specific approach due to the unavailability of meaningful data, and in reality, residential homes are not purchased for the ‘income’ value and therefore not subject to income capitalization techniques. Finally, the different values reached by independent techniques are “reconciled” by evaluating both the quality of the information utilized in each approach, and a final opinion of value is selected.

#### **Mass Appraisal:**

- 11) Mass appraisal utilizes the same concepts outlined above. However, in light of the necessity to assign values to multiple properties, as opposed to a single property, mass appraisal emphasizes data management, statistical valuation models and statistical quality control. In regard to the statistical modeling required, typically the utilization of an automated valuation model (AVM), also referred to as Computer Assisted Mass Appraisal (CAMA) software is required. The CAMA or AVM is a mathematically based computer software program that produces an estimate of market value based on market analyses of location, market conditions, and real estate characteristics from information that was previously and separately collected, analyzed and entered into ‘models’ within the CAMA system. The distinguishing feature of CAMA or AVM software is that it is a market appraisal produced through mathematical modeling. Importantly, as in most if not all data processing

systems, the credibility of the results is highly correlated with the quality of the input data utilized, and the skills of the appraiser(s) or analyst(s) utilizing the CAMA or AVM software.

- 12) Therefore, a mass appraisal system generally relies upon four primary “subsystems” that include: 1) a data management system, 2) a sales analysis system, 3) a valuation system, and 4) an administration system. Each subsystem is briefly described below:

12A) The Data Management system is the core of the mass appraisal system and is carefully designed and implemented. Fundamentally, the data management system is responsible for the data entry and subsequent editing, as well as the organization, storage and security oversight of the data. Essential to the data management system is quality control, as the reliability of the data will have a direct and profound impact on the quality of the resulting output and values.

12B) The Sales Analysis subsystem is responsible for the compilation and storage of sale data, sale screening, various statistical studies and sales reporting with direct input and oversight by the supervising appraisers. The following are some of the statistical techniques utilized to calibrate and fine-tune the data assumptions:

“**Ratio**”: refers to the relationship between the appraised or assessed values and market values as determined by a review of sales. The ratio studies, which are the primary product of this function, typically provide the most meaningful measures of appraisal performance and provide the basis for establishing corrective actions (re-appraisals), adjusting valuations to the market, and in administrative planning and scheduling. The requirement, as established by the State of New Hampshire’s Assessing Standards Board, is to maintain a Median Ratio between 90% and 110% of market value (A Ratio of 100% is preferred, indicating the assessed value is identical to the market value).

“**COD**”: or “Coefficient of Dispersion”, is another important statistical tool utilized in mass appraisal, and refers to the average percentage deviation from the median ratio. As a measure of central tendency, the COD represents the degree to which the data being analyzed clusters around a central data point, such as the median ratio. The requirement, as established by the State of New Hampshire’s Assessing Standards Board, is a COD no greater than 20% (a lower COD is preferable to a higher COD).

“**PRD**”: or “Price-Related Differential”, is calculated by dividing the mean by the weighted mean. A PRD greater than 1.03 indicates assessment regressivity (when high-value properties are



assessed lower or disproportionate to, than low value properties). A PRD lower than 0.98 indicates assessment progressivity, (when high-value properties are assessed higher, or disproportionate to, low-value properties. The requirements, as established by the State of New Hampshire's Assessing Standards Board, is a PRD no greater than 1.03, and no lower than 0.98. Overall, a PRD equal to 1.0 is preferred.

The Valuation System generally comprises the application of the three approaches to value (identified in the preceding section). For instance, utilization of the Sales Comparison Approach could include statistical techniques such as a multiple regression analysis. The Cost Approach would utilize computerized cost and depreciation tables, and reconciliation of these computerized cost-generated values with market-derived sales information. The Income Approach can utilize computer-generated income multipliers and/or overall capitalization rates. The Valuation System is also utilized to extract adjustments and/or factors that are utilized in the development of values.

The Administrative System includes such core (often automated) functions as development of the property record cards and assessment roll or property tax base, the preparation of the valuation notices, and retention of the appeals and other miscellaneous property files.

**Period of Time Associated with Sales/Data Collection:** Sales data utilized for the purpose of completing this analysis spanned from April 1, 2022 to September 27, 2023. Only sales confirmed to be qualified "arms-length," or market-oriented transactions were utilized in the analysis.

**Data Collection and Sales Verification Procedures:** The County Registry of Deeds provides the Municipality's Assessing Department with copies of all recorded property transfers within 30 days of the date of transfer. Each individual sale was then analyzed by the Municipality's appraisal staff to determine if the transfer was a "qualified" sale; i.e., arm's-length and market oriented. The qualification procedure requires a direct interview with either the buyer, seller, or broker/representative familiar with the circumstances surrounding the negotiated transfer of the property. Upon final qualification, an attempt was made to inspect the property (interior also, when applicable), interview the purchaser, and the property record cards were updated to correct any inaccuracies and record any new findings.

**Sale Validity Codes used in Holderness:**

<b>CODE</b>	<b>DESCRIPTION</b>	<b>Q OR U</b>
11	NOT SEPARATELY ASSESSED	U
12	SUBDIVIDED POST ASSESS/PRE SALE	U
13	NEW IMP POST SALE/PRE ASSESS	U
14	NEW IMP POST ASSESS/PRE SALE	U
15	IMP UNFIN AS OF APRIL 1	U
16	L/O ASSESSMENT- L/B SALE	U
17	L/B ASSESSMENT- L/O SALE	U
19	MULTI-TOWN PROPERTY	U
20	MULTI PARCEL MOST LIKELY NOT SOLD SEPERATE	U
21	MULTI PARCEL SALE-CAN BE SOLD SEP	U
22	INDETERM. PRICE/CONSIDERATION	U
23	NO STAMP REQ. PER DEED	U
24	ABUTTER SALE	U
25	INSUFFICIENT MARKET EXPOSURE	U
26	MINERAL RIGHTS ONLY	U
27	LESS THAN 100% INTEREST	U
28	LIFE ESTATE/DEFERRED POSSESSION 1+ YEAR	U
29	PLOTTAGE OR ASSEMBLAGE IMPACT	U
30	TIMESHARE	U
31	EASEMENT TRANSFER	U
32	TIMBER RIGHTS TRANSFERRED	U
33	LANDLORD/TENANT SALE	U
34	PUBLIC UTILITY TRANSFER	U
35	GOV'T AGENCY AS GRANTOR/GRANTEE	U
36	RELIG/CHAR/EDUC AS GRANTOR/GRANTEE	U
37	FINANCIAL ENTITY AS GRANTOR/GRANTEE	U
38	FAMILY SALE	U
39	DIVORCE SALE	U
40	BUSINESS AFFILIATES	U
41	NH HOUSING, FEDERAL NATIONAL MORT	U
43	SHORT SALES	U
45	BOUNDARY ADJUSTMENT	U
47	SALE OF CONVENIENCE	U
48	FORCED SALE BY SHERIFF/COURT	U
49	DEED IN LIEU OF FORECLOSURE	U
50	TAX SALE	U
51	FORECLOSURE	U

<b>CODE</b>	<b>DESCRIPTION</b>	<b>Q OR U</b>
52	OTHER FORCED SALE	U
54	DEED TO QUIET TITLE	U
56	OTHER DOUBTFUL TITLE	U
57	SUSTANTIAL VALUE IN TRADE	U
58	INSTALLMENT SALE	U
59	UNFINISHED COMMON PROPERTY	U
60	UNIDENTIFIABLE IN ASSESSOR'S RECORDS	U
66	COMPLEX COMMERCIAL SALE	U
67	UNK VALUE PERSONAL PROPERTY	U
68	UNK MORTGAGE TERMS	U
69	ASSUMED LEAS W/UNKN. TERMS	U
70	SELLER/BUYER COST SHIFTING	U
77	SPECIAL ASSESSMENT ENCUMBERANCE	U
80	SUBSIDIZED/ASSISTED HOUSING	U
81	ESTATE SALE W/FUDICIARY CONV.	U
82	DEED DATE TOO OLD OR INCOMPL.	U
83	CEMETARY LOTS	U
87	OVER-REP OF LOCAL IN SAMPLE	U
88	OVER-REP OF PROPERTY TYPE	U
89	RESALE WITHIN EQ PERIOD	U
90	CURRENT USE PER RSA 79-A	U
97	CONSERVATION ESMNT RSA 79-B	U
98	SALES RELATED ASSMNT CHANGE	U
99	UNCLASSIFIED EXCLUSION	U

**Number of Sales Utilized in Analysis:** As previously described, as of the date of this report, there are 1,958 total parcels situated in the Municipality. The breakdown of all property transfers (101) within the Municipality by “use type” is as follows (within the final analysis period of April 1, 2022 through September 27, 2023):

Code	Description	# of Sales
BCHM, BCRE, BIND	HOTEL/MOTEL, RESTAURANT, LT. INDUSTRIAL	3
BMHD & BMHS & BMPK	MOBILE HOMES	25
BRCD	CONDOS	2
BRSA	SINGLE FAMILY	48
LAND	VACANT LAND	23
	TOTAL	101

The breakdown of all qualified (market-related) property transfers within the Municipality by “use type” follows:

CT	CODE	USE
2	BMHS & BMHD	MOBILE HOMES
15	PARK MODELS	
1	BRCD	CONDOS
29	BRSA	SINGLE FAMILY
19	LAND	LAND

## 58 Qualified Sales

### Description of Data Calibration Methods:

The sales data is verified for accuracy by submitting each one of these sale properties to a thorough physical (measure and list) and market analysis (by confirming a transaction was “arm’s length”, with no unusual circumstances that might have influenced the negotiated sale price), including interior inspection whenever possible. Once verified, and the preliminary benchmarks were established, field reviews were conducted in order to refine the base tables, and verify the alignment of properties and the tables by “use” type, location, and externalities, for example. The preliminary values were further “validated” by the statistical testing of the sale data. The appraisal supervisor uses the CAMA software groups to sort the data by various elements of consideration such as: improvement type, age, size, and neighborhood, and various “ratios” are developed that reveal possible discrepancies in the underlying valuation model.

### **Significance of Adjustments and Factors:**

“Adjustments” and “factors” are mathematical changes to basic data (for example, a “base” table) to facilitate comparisons and understanding. This process assumes a “causal” relationship among the various factors for which the adjustments are made.

Examples of factors and/or adjustments can include such important elements of consideration as “view” or water frontage or water access amenities. Importantly, a “feature” can be a positive influence on property value, or a “negative” influence on property value. The specific adjustments or factors applied to properties with amenities such as these, are typically derived from a detailed sales analysis. Once the appropriate sales are identified and confirmed or “qualified,” several techniques are utilized to extract, or isolate, the specific factor(s) the supervising appraisers are trying to identify.

One such technique is known as a “matched-pair” comparison analysis; wherein sales of properties that retain these features are compared to sales of properties that do not retain these features and the specific “contributory” value or factor attributable to the feature is isolated. Another technique, known as “extraction,” subtracts the depreciated value of the improvements from the total sale price, to arrive at the underlying value of the specific land component being analyzed.

## SECTION 4: INFREQUENTLY REVISED CODES AND LEDGEND

**Identification of CAMA System Codes:** The following series of tables are provided in order to facilitate an understanding of the various data fields utilized by the CAMA system, and the corresponding information found on the property record cards.

Land “Use” Codes in **Holderness** are as follows:

Land Use	DESCRIPTION
L-CI	COMMERCIAL/INDUSTRIAL
L-UTLE	UTILITY
L-EX-M	EXEMPT
L-R1W	RESIDENTIAL WATR
L-R1WA	RESIDENTIAL WATR ACCESS
L-R1	RESIDENTIAL
L-R2	RESIDENTIAL
L-R3	RESIDENTIAL
L-R4	RESIDENTIAL
L-CUUh	CURRENT USE

Land “Current Use” Codes:

<u>Description</u>	<u>Code</u>
DISCRETNRY	CUDE
FARM LAND	CUFL
MNGD HARDWD	CUMH
MNGD OTHER	CUMO
MNGD PINE	CUMW
XMAS TREE	CUNS
UNMNGD HARDWD	CUUH
UNPRODUCTIVE	CUUL
UNMNGD OTHER	CUUO
UNMNGD PINE	CUUW
WETLANDS	CUWL

Improved Residential and Commercial "Style Type" codes for Holderness are as follows:

**Holderness Building Codes & Values:**

<b><u>Code</u></b>	<b><u>Description</u></b>	<b><u>Stand. Dpr.</u></b>	<b><u>Rate</u></b>	<b><u>SA</u></b>
CAP	APARTMENTS	1.25	125.00	COM
CAU	AUTO DEALERSHIP	1.25	83.00	COM
CBB	INN/BED&BREAKFAST	1.00	99.00	RES
CBH	BOARDING HOUSE	1.00	99.00	COM
CBK	BANK	1.00	134.00	COM
CCC	SCHOOL/COLLEGE	1.25	168.00	COM
CCS	CONV STORES	1.25	90.00	COM
CCV	CONDO CONV	1.25	95.00	RES
CCW	CAR WASH	1.25	112.00	COM
CDC	CHILD/DAY CARE	1.25	95.00	COM
CDO	DORMATORIES	1.25	143.00	COM
CFF	FAST FOOD/DRIVE-IN	1.00	116.00	COM
CFH	FUNERAL HOMES	1.25	140.00	COM
CGM	GYMNASIUM	1.25	63.00	COM
CGS	SERVICE GARAGE	1.25	74.00	COM
CHM	HOTEL/MOTEL	1.25	60.00	COM
CHO	HOSPITAL	1.00	172.00	COM
CHU	CHURCH	1.25	158.00	COM
CLC	LODGE/CLUB	1.00	90.00	COM
CMF	C MULTI FAMILY	1.25	103.00	RES
CMH	MANUFAC HOME	3.25	90.00	MFH
CML	MINI LUBE	1.25	62.00	COM
CMM	MINI MARKET W/GAS	1.25	155.00	COM
CMO	MEDICAL OFFICES	1.25	167.00	COM
CMP	CAMP	1.00	67.00	RES
CNH	NURSING HOME	1.25	170.00	COM
COA	OFFICE/APT	1.25	109.00	COM
COC	CONDO OFFICES	1.25	86.00	RES
COF	OFFICES	1.00	86.00	COM
COM	OUTLET MALL	1.10	170.00	COM
CPO	POST OFFICE	1.25	126.00	COM
CRA	RETAIL/APT	1.25	109.00	COM
CRB	RENTAL CAMP	1.00	68.00	RES
CRE	RESTAURANT	1.25	105.00	COM
CRS	RESIDENTIAL	1.00	165.00	RES
CSA	STORES/APT	1.00	112.00	COM
CSC	SHOPPING CENTER	1.25	104.00	COM
CSM	SMALL MFG	1.25	58.00	COM
CSP	STRIP RETAIL	1.25	104.00	COM
CST	STORE	1.25	101.00	COM
CTH	THEATRES	1.25	125.00	COM
CVT	VET CLINIC	1.25	164.00	COM
CWH	MINI WAREHOUSE	1.50	109.00	COM
CWS	WAREHOUSE	1.25	58.00	COM
EAP	APARTMENTS	1.25	125.00	COM
ECA	CAMP EX	1.00	67.00	RES
ECR	CHURCH RECTORY	1.25	165.00	RES
EFS	FIRE STATION	1.25	174.00	COM
EGA	SERVICE GAR	1.25	74.00	COM
EHS	EXEMPT HOUSING	1.00	165.00	RES
ELB	LIBRARY	1.25	143.00	COM
ELC	EXEMPT LODGE	1.25	90.00	RES

<b>EMD</b>	MH DOUBLE WIDE	1.25	108.00	MFH
<b>EMF</b>	MULTI FAMILY	1.00	135.00	RES
<b>EMO</b>	EX MEDICAL OFFICE	1.00	167.00	COM
<b>EMS</b>	MH SINGLE WIDE	1.25	98.00	MFH
<b>EOC</b>	CONDO OFFICES	1.00	86.00	RES
<b>EOF</b>	OFFICE EX	1.25	86.00	COM
<b>EPF</b>	SAFETY COMPLEX	1.00	169.00	COM
<b>EPS</b>	POLICE STATION	1.25	126.00	COM
<b>EPO</b>	EX POST OFFICE	1.25	169.00	COM
<b>ERB</b>	EX REC BLDG	1.25	80.00	RES
<b>ESC</b>	SCHOOLS/COLLEGES	1.25	168.00	COM
<b>ESG</b>	STATE GARAGE	1.25	74.00	COM
<b>ETB</b>	TOWN BLDG	1.25	155.00	COM
<b>ETG</b>	TOWN GARAGE	1.25	67.00	COM
<b>ETH</b>	TOWN HALL	1.25	155.00	RES
<b>ETO</b>	TOWN OFFICE	1.25	155.00	COM
<b>EWS</b>	WAREHOUSE	1.25	58.00	COM
<b>EWV</b>	WASTEWATER	1.25	162.00	IND
<b>EXB</b>	GENERAL BLDG	1.25	94.00	RES
<b>EXC</b>	CHURCHES	1.25	158.00	COM
<b>IFA</b>	MILL FACTORIES	1.25	62.00	IND
<b>IMF</b>	HEAVY MFG	1.25	90.00	IND
<b>IND</b>	LIGHT INDUSTRIAL	1.25	50.00	IND
<b>IRD</b>	INDUSTRIAL R/D	1.25	70.00	IND
<b>IWH</b>	INDUSTRIAL WAREHS	1.25	50.00	IND
<b>MHD</b>	DBL WIDE MH	1.25	108.00	RES
<b>MHS</b>	MOBLE HOME SW	1.25	98.00	MFH
<b>MPK</b>	PARK MODEL	1.05	163.00	MFH
<b>RCD</b>	CONDO/TOWNHOUSE	1.00	145.00	RES
<b>RCG</b>	CONDO/GARDEN	1.00	145.00	RES
<b>RCP</b>	CAMP	1.00	67.00	RES
<b>RMF</b>	MULTIFAMILY	1.00	135.00	RES
<b>RSA</b>	RESIDENTIAL	1.00	165.00	RES
<b>UIW</b>	UT IND WAREHOUSE	1.00	30.00	IND
<b>UOF</b>	OFFICES UTILITY	1.00	90.00	COM
<b>UTL</b>	UTILITIES	1.00	60.00	COM



**Identification of Zoning Codes for Holderness:**

The following table identifies various zoning designations, as approved by the Town of Holderness. For additional detail, consult the Town's Zoning Manual, and /or inquire at the Building Department. A Zoning Map and excerpts from the Town of Holderness' Zoning Ordinance are included in this manual in the addenda section. A brief synopsis of the requirements is as follows:

Abbreviation	DISTRICT NAME	Minimum Lot Size	Frontage
CD	COMMERCIAL DISTRICT	43,560 sf	100'
GR	GENERAL RESIDENTIAL	43,560 sf	150'
RR	RURAL RESIDENTIAL	43,560 sf	300'
RC	RIVER CORRIDOR	87,120 sf	200'
FH	FLOOD HAZARD ZONE	43,560 sf	
WW	WAUKEWAN WATERSHED		
FP	FLOOD PLAIN ORDINANCE DISTRICT	43,560 sf	

For more specific details of each zoning requirement, please refer to the Town of Holderness's Zoning Ordinance Book which can be found on line at:

**[https://www.holderness-nh.gov/sites/g/files/vyhlif4531/f/uploads/2020\\_zoning\\_ordinance.1\\_0.pdf](https://www.holderness-nh.gov/sites/g/files/vyhlif4531/f/uploads/2020_zoning_ordinance.1_0.pdf)**

Part of the requirements can be found in the addenda of this report.

**AVITAR (CAMA) explanation of calculations:**

Specific costs and how those are calculated will be found in a separate section under Section 9: CAMA analysis & Support & in the Avitar Manual, "Understanding your property Record Card & Avitar CAMA System.

## SECTION 5: TIME TRENDING

### Explanation and Derivation of Time Trending Factors:

Time trending refers to an analysis of market conditions over a specific period, with two objectives: 1) First, the appraiser must identify whether the market has appreciated, remained stable, or declined since the last valuation/report period; 2) Secondly, the appraiser must determine the actual rate of such activity, typically on a percentage basis.

The most useful and direct basis for extracting the rate of market change, whether up, down, or neutral, is to identify property that has sold twice with few changes in the property between the two sale dates. In such situations, the rate is calculated by comparing the change in sale price between the two periods. The reliability of this extracted rate of changes is greatly improved when a number of such sales are available.

Another technique, less direct, but generally more statistically reliable due to the number of sales associated with the annual study, is to extract the rate of changes in the market conditions from the New Hampshire Department of Revenue's own annual ratio studies.

Re-Sales: This analysis isolates properties that have sold twice on the open market during the study period.

### **Equalization Ratios for the Town of Holderness:**

Equalization History	
Tax Year	EQ Rate:
2023*	98.7% (68% if no update)
2022	73.09
2021	94.65 (after revaluation)/ 69% before revaluation
2020	84.9
2019	90.6

2022 to 2023:  $(73.09-68.0)/73.09 = .0696$  or 7% annual change or .58% per month  
2021 to 2022:  $(94.65-73.09)/94.65 = .2278$  or 22.8% annual change or 1.9% per month  
2020 to 2021:  $(84.9-69)/84.9 = .1873$  or 18.73% annual change or 1.56% per month  
2019 to 2020:  $(90.6-84.9)/90.6 = .0629$  or 6.3% annual change or .55% per month

The preliminary ratio for 2023 is based on in house analysis; the published (State of New Hampshire equalization ratio) is not yet available as of the time of this report. The preliminary Equalization Report for the NH DRA shows a ratio of approximately 98.7% for all property types.

The real estate market was increasing during this time period and reporting/analysis shows that if no update had been completed in 2023 the median ratio would have been 68%. This would be an increase of 28.2% in the real estate market from 2021 to 2023. With the revaluation the preliminary overall 2023 median ratio is 98.7%.

No time trending process was utilized during the 2023 cyclical revaluation update. The Town of Holderness had a sufficient number of sales during the appropriate time period of April 1, 2022 through September 27, 2023 (58 qualified) that older sales (before 04/1/2022) did not need to be included in the final analysis.

**Support for time trend study is found in addendum “E” of this report.**

The after fact IN-HOUSE RATIO STUDY USING 31 VALID SALES is provided, along with the preliminary ratio study from the NHDRA Website.

**Sales 04/01/2022 to 09/27/2023:**

**For Analysis 58 sales**

0.99	<b>MEDIAN</b>	0.70
0.98	<b>AVERAGE</b>	0.70
0.04	<b>COD</b>	0.20
1.01	<b>PRD</b>	1.04
0.04	<b>AADEV</b>	0.14
0.97	<b>WT MEAN</b>	0.67
<b>2023</b>		<b>2022</b>

0.99	<b>MEDIAN</b>	0.68
0.97	<b>AVERAGE</b>	0.69
0.03	<b>COD</b>	0.22
1.02	<b>PRD</b>	0.97
0.03	<b>AADEV</b>	0.15
0.96	<b>WT MEAN</b>	0.71
<b>2023</b>		<b>2022</b>
<b>Sales 10/01/2022 to 09/30/2023</b>		
<b>In house Ratio Study 31 sales</b>		

## SECTION 6: LAND- ZONE AND NEIGHBORHOOD DATA

**Explanation and Results of Base Land Rate, Zone and Neighborhood Classification:** Neighborhood classification begins with an understanding that a municipality can be segregated into general areas, and differentiated by varying characteristics, such as type and quality of roads, topographic and scenic features such as views, surrounding uses, and the quality and/or maintenance of such uses, etc. Typically, these distinguishing characteristics result in differing market responses, in terms of the underlying land value, that can be positive or negative. Neighborhood classification, therefore, depends upon establishing a “base”, or “average” land rate for each neighborhood. Once the base rate is established, a “schedule” of positive or negative adjustments is developed corresponding to the degree of difference from the base.

The first preliminary step is to identify the neighborhoods, and establish the corresponding boundaries associated with each. This determination is also influenced by interviews with knowledgeable local brokers and real estate agents. Local sale data is then collected, specific to each neighborhood, and examined. Sales of vacant land provide the most direct and reliable estimate of land value. However, when an insufficient number of vacant land sales are available, a land “extraction” technique is utilized. The Land Extraction technique deducts the depreciated improvement value from the total sales price, resulting in the contributory value of the underlying land.

The two primary methods of valuing land are associated with the sales comparison approach. The “comparative unit” method enables the appraiser to determine a typical per unit value for each strata of land, by calculating the median or mean sale price for unit. The “base lot” method requires the appraiser to establish the value of the standard or “base” parcel in each stratum through a traditional sales comparison approach, with the base lot serving as the subject parcel. Once the base lot value is established, it is used as a benchmark to establish values for individual parcels, with adjustments made to each parcel as a result of their unique or varying characteristics.

**Base Land Rate/Zone factors:** Whether by the “comparative unit” method, or the “base lot” method, a generic “base” value for land was established for each strata, reflective of the underlying market conformity of land values within the strata. The base rate values for each “neighborhood” were developed by identifying the minimum zoning requirements for each neighborhood, and then identifying sales that best conformed to these criteria. Each such set of sales, reflecting the minimum zoning criteria for each neighborhood, became the baseline value, or “base”, for each neighborhood.

**Base land rates, Zone & Neighborhood adjustment factors:** The Town had previously established neighborhoods through years of sales analysis. These neighborhoods were classified as “zones” and kept the same during the conversion process. The zone locations continue to work and only the assessed values were changed based on current market.

Sales analysis for land is to determine by using raw vacant land sales whenever possible. No adjustment was given on the “vacant” land. The value of the improvements to the land is assumed to be valued in the building. (well/septic and/or water/sewer hookup) Refer to construction chart.

Residential and Commercial Land Neighborhood Zones for **Holderness** are as follows:

**LAND PRICING ZONES:**

ZONE		DESCRIPTION	LOT SIZE - ACRES	LOT PRICE*	EXCESS ACREAGE	WATER FRONT BASE (200FT) **
01	100	VILLAGE/GEN TOWN	1.00	\$ 75,000	\$ 7,500	
02	100	VILLAGE/GEN TOWN WF	1.00	\$ 450,000	\$ 9,000	\$ 140,625
03	101	SQUAM LAKE	1.00	\$ 100,000	\$ 10,000	
04	101	SQUAM LAKE WF	1.00	\$ 2,275,000	\$ 113,750	\$ 892,000
05	102	SOUTH OF TOWN	1.00	\$ 69,000	\$ 6,900	
07	103	LANE RD	1.00	\$ 97,500	\$ 14,250	
09	104	WHITE OAK	1.00	\$ 115,000	\$ 11,500	
10	104	WHITE OAK WF	1.00	\$ 360,000	\$ 9,000	\$ 144,000
11	105	PLYMOUTH AREA	1.00	\$ 103,000	\$ 10,300	
12	105	PLYMOUTH AREA WF	1.00	\$ 65,000	\$ 6,500	\$ 130,000
13	106	LITTLE SQUAM	1.00	\$ 90,000	\$ 9,000	
14	106	LITTLE SQUAM WF	1.00	\$ 679,000	\$ 17,000	\$ 271,600
15	107	ISLANDS	1.00	\$ 50,000	\$ 5,000	
16	107	ISLANDS WF	1.00	\$ 2,275,875	\$ 54,188	\$ 455,175
17	108	COTTON, GLEN	1.00	\$ 143,000	\$ 14,300	
18	108	COTTON, GLEN WF	1.00	\$ 1,552,500	\$ 38,810	\$ 465,750
19	109	CURRIER PRSP	1.00	\$ 136,000	\$ 13,600	
21	110	ROUTE 175	1.00	\$ 40,000	\$ 4,000	
23	111	OLD ROAD	1.00	\$ 52,500	\$ 5,250	
25	113	LOCUST	1.00	\$ 57,500	\$ 5,750	
27	114	N RIVER	1.00	\$ 148,000	\$ 14,800	
28	114	N RIVER WF	1.00	\$ 146,000	\$ 3,650	\$ 29,200
29	115	GLEN COVE	1.00	\$ 50,000	\$ 5,000	
30	115	GLEN COVE WF	1.00	\$ 1,552,500	\$ 38,812	\$ 465,750
31	300	DOWNTOWN	1.00	\$ 105,000	\$ 10,300	
32	300	DOWNTOWN WF	1.00	\$ 495,000	\$ 12,400	\$ 123,750
33	301	OTHER COMM	1.00	\$ 105,000	\$ 10,500	

\*Primary Acres is one acre or less on the first line/ Primary frontage is 200ft

\*\* Excess Acres goes on the second land line.

**Land Area/Size Adjustment Factors:** Typically, there is an inverse curvilinear relationship between tract size and per acre prices. Larger sites are considered to sell for lower per acre values (all else being equal) and, inversely, smaller sites are considered to sell for larger per acre values. However, at some point these differences become too insignificant to be recognized in the market, and no adjustment is justified.

Land on the first land line is expressed in acreage up to the zoning required minimum. This is valued at full market value based on the zone the property is located in. The neighborhood factor is placed on the first land line to generate the appropriate adjustment. Influence factors above and beyond the neighborhood factors are applied to the property's site value when warranted for such items as views or water access and water frontage. (We did not apply an extra adjustment for "neighborhoods" in Holderness, i.e. average, good, and very good.)

All land acreages above and beyond the first land line (zoning required) are located on the second land line and are expressed as backland in acres at a percentage of the primary acre value depending on the Zone the property is located in.

#### **Land Influences:**

Influences to the home site acre are determined upon the extent that they limit use of the site. For example, a five-acre site with wetlands in the back would not call for a home site adjustment, rather, would call for a percentage of the acreage assignment to marshland or a factor upon the rear land and treat the home site as a separate entity.

Rolling home sites do not call for a topography adjustment unless they restrict usage of the site. The same goes for lot shape. If the shape restricts usage, consider a shape adjustment, otherwise, leave it alone.

The following are the possible influence factors:

- Excess frontage (seldom used except for secondary primary acres)
- Topography
- Shape or size
- Railroad tracks, next to a dump or busy intersection.
- Restrictions- due to easement, R.O.W.'s, dirt roads or access problems
- Location- for an inferior location as compared to others in the same NBHD; must specify in notes.

Some typical negative influences you may consider to home sites include:

- Topography: -5% for moderate impact, -10% for severe,  
-15% for the rare sheer conditions.
- Shape: -5% to -10% for unusual home site configurations.
- Size: none for home site
- Restrictions:
  - -3% to -10% for difficult ingress or egress

- -5% for shared driveway
- -5% for minor, invasive rights of way-10%
- -5% /-10% for PSNH high wires depending on how invasive

### **Topography description:**

- Level: Flat, no hills, little to no ups or downs.  
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 slope. 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.

### **Some typical positive influences you may consider to home sites include:**

#### **Water Access:**

**Deeded Water Access- add WA to the land based on the zone.**

COTTON COVE- \$100,000

LAKE FOREST- \$50,000

LITTLE SQUAM-\$15,000

SQUAM- \$215,000

WHITE OAK POND- \$50,000

#### **Views:**

Record views on the parcel, from the home site or potential home site utilizing the following process. Standing on the estimated home site use a circular motion to determine the estimated degree of the view.

- Determine the degree of view afforded from the home site or potential home site, using zero to 360 degrees like a circle; Estimate the degrees of view afforded to the home site and record the result in the land section;
- Then determine if it is a lake view, Mountain View or combination.
- Then determine if any of the view is blocked.

- For mountain views, deduct 50% utilizing the condition factor to reduce the value;
- For obstructed views, deduct the percent blocked, again, utilizing the condition factor;

Example: Parcel 210-15 has an overall 90-degree view. The view value is a \$454,000 flat value for 360 degrees. For every 5 degrees is one point, 90 degrees is 18 points.

Calculations:  $454,000 \times .18 = \$81,720$ . Parcel 210-15 is mountain view so it has a minus 50%.  $\$81,720 \times .50 = \$40,860$  or \$40,900 rounded.

Large Acreage Adjustment Guidelines are table driven and are found after page 35 of this report.

True backland with no access will not have a homesite assignment.

Views are not assigned to backland or lands containing just agricultural buildings.



**LAND SALES:** The following list is the transfers of vacant land that occurred in the Town of Holderness. The “validity” field refers to the reason behind the transfer. There were 23 vacant residential land sales in Holderness during the sales study period of April 1, 2022 through September 27, 2023. 9 (Nine) of those (highlighted) was deemed to be qualified.

## SUPPORT FOR LAND VALUES:

**07/01/2020 -07/31/2021 INITIAL LAND ANALYSIS**

### ALL LAND SALES

(Valid in Yellow)

PID	Street	Street	LandUse	Zone	Acres	SaleDate	SaleBook	SalePage	SaleQual	SaleQualCode	SalePrice	2023 TOTAL ASSESSED	2022 TOTAL ASSESSED
00010100000400000101	71	MAPLE RIDGE RD	L-R1	5	7.63	4/21/2023	4795	174	U	38	\$ 700,000	\$ 244,000	\$ 189,500
00021200000500000001	21	PEMI RIVER HEIGHTS	L-R1W	28	14.9	7/22/2022	4744	836	Q		\$ 200,000	\$ 198,300	\$ 219,400
00021300004800000001		MT PROSPECT RD	L-R1	19	2.82	9/27/2023	4828	626	U	21	\$ 579,000	\$ 151,500	\$ 61,000
00022200001400000101		BEEDE RD	L-R1	1	16.516	1/29/2023	4778	575	U	24	\$ 125,000	\$ 238,700	\$ 228,200
00022200001400000201		BEEDE RD	L-R1	1	12.167	12/27/2022	4778	148	U	38	\$ 125,000	\$ 206,400	\$ 197,400
00022700001100001001		PLEASANT PLACE DR.	L-R1	27	1.33	8/23/2023	4821	487	Q		\$ 155,000	\$ 152,900	\$ 51,700
00022700002600000001		SARGENT RD	L-R1	19	0.69	9/22/2023	4828	177	U	16	\$ 325,000	\$ 8,900	\$ 3,400
00022800002100000001	95	SEVEN PINES RD	L-R1	1	1.6	10/27/2022	4766	723	Q		\$ 80,000	\$ 79,300	\$ 72,500
00022800002400000001	4	SMITH RD	L-R1	1	33	7/31/2023	4816	224	U	90	\$ 300,000	\$ 261,000	\$ 243,300
00022800004700000201		SEVEN PINES RD	L-R1	1	3.32	4/4/2022	4718	410	Q		\$ 70,000	\$ 69,400	\$ 71,000
00023200000700000001		MOONEY POINT RD	L-R1	11	0.96	9/1/2022	4754	994	U	21	\$ 8,000,000	\$ 121,000	\$ 68,400
0002360000056000000001		KESUMPE PT RD	L-R1	17	1.412	10/14/2022	4764	147	Q		\$ 150,000	\$ 148,900	\$ 52,100
00024000001300000101		PERKINS LN	L-R1	5	5	7/11/2022	4741	965	U	38	\$ 50,000	\$ 165,500	\$ 188,800
0002450000600000000001		US RT 3	L-R1	1	1.6	8/23/2022	4752	403	Q		\$ 87,533	\$ 79,500	\$ 68,700
0002450000660000000001		WHITE OAK POND RD	L-R1W	10	2	7/15/2022	4743	472	Q		\$ 69,933	\$ 69,800	\$ 18,000
0002450000680000000001		WHITE OAK POND RD	L-R1W	10	45	9/28/2022	4760	879	U	36/21	\$ 300,000	\$ 292,500	\$ 545,100
0002450000690000000001		PINE ISLAND (WHITE	L-CUW	10	0.79	9/28/2022	4760	879	U	36/21	\$ 300,000	\$ 212,300	\$ 225,900
0002470000270000000001		LANE RD	L-R1A	7	1.111	7/24/2023	4814	267	Q		\$ 125,000	\$ 123,900	\$ 174,900
0002470000620000000001		LANE RD	L-R1	9	11.63	5/26/2023	4802	252	U	38	\$ 125,000	\$ 261,200	\$ 212,900
0002500000180000000001	358	COXBORO RD	L-R1	9	7.2	7/20/2022	4744	659	U	21	\$ 285,000	\$ 195,400	\$ 154,400
0002500000330000000001		COXBORO RD	L-R1	9	2.27	8/1/2023	4816	694	Q		\$ 142,000	\$ 140,800	\$ 112,900
000255000009000000501		EAST HOLDERNESS RD	L-R1	9	4.15	10/17/2022	4764	637	U	21	\$ 215,000	\$ 145,500	\$ 113,900
000255000009000000601		EAST HOLDERNESS RD	L-R1	9	6.95	10/17/2022	4764	637	U	21	\$ 215,000	\$ 161,700	\$ 126,500

## VALID LAND SALES 04/01/2022 TO 09/27/2023

PID	Street	Street	LandUse	Zone	Acres	SaleDate	SalePrice	2023 TOTAL ASSESSED	2023 RATIO	2022 TOTAL ASSESSED	2022 RATIO
00022800002100000001	95	SEVEN PINES RD	L-R1	1	1.6	10/27/2022	\$ 80,000	\$ 79,300	0.99	\$ 72,500	0.91
00022800004700000201		SEVEN PINES RD	L-R1	1	3.32	4/4/2022	\$ 70,000	\$ 69,400	0.99	\$ 71,000	1.01
00024500006000000001		US RT 3	L-R1	1	1.6	8/23/2022	\$ 87,533	\$ 79,500	0.91	\$ 68,700	0.78
00024700002700000001		LANE RD	L-R1A	7	1.111	7/24/2023	\$ 125,000	\$ 123,900	0.99	\$ 174,900	1.40
00025000003300000001		COXBORO RD	L-R1	9	2.27	8/1/2023	\$ 142,000	\$ 140,800	0.99	\$ 112,900	0.80
00024500006600000001		WHITE OAK POND RD	L-R1W	10	2	7/15/2022	\$ 69,933	\$ 69,800	1.00	\$ 18,000	0.26
00023600005600000001		KESUMPE PT RD	L-R1	17	1.412	10/14/2022	\$ 150,000	\$ 148,900	0.99	\$ 52,100	0.35
00022700001100001001		PLEASANT PLACE DR.	L-R1	27	1.33	8/23/2023	\$ 155,000	\$ 152,900	0.99	\$ 51,700	0.33
00021200000500000001	21	PEMI RIVER HEIGHTS	L-R1W	28	14.9	7/22/2022	\$ 200,000	\$ 198,300	0.99	\$ 219,400	1.10
									0.99	MEDIAN	0.80
									0.98	AVERAGE	0.77

### Sales support for Waterfront Properties:

PID	Street	Street	LandUse	Zone	Acres	SALE- BLDG - FEAT- VIEW - WA= LAND	SaleDate	SalePrice	2023 BLDG	2023 FEATURES	2023 TOTAL ASSESSED	2023 RATIO	2022 TOTAL ASSESSED	2022 RATIO
00010200002800000001	752	US RT 3	L-R1W	4	0.96	\$ 2,854,800	9/2/2022	\$ 3,400,000	517100	28100	\$ 3,355,000	0.99	\$ 2,003,300	0.59
00024000002500000001	16	HEMLOCK WAY	L-R1W	14	2	\$ 855,400	6/9/2023	\$ 1,051,000	184100	11500	\$ 1,045,300	0.99	\$ 737,300	0.70
00023400000500000001	10	PERCH ISLAND	L-R1W	16	0.2	\$ 2,383,600	9/1/2022	\$ 2,500,000	102200	14200	\$ 2,427,000	0.97	\$ 878,900	0.35
												0.99		0.59

### Sales support for View and Water Access Properties:

PID	Street	Street	LandUse	Zone	Acres	SALE- BLDG - FEAT- VIEW - WA= LAND	SaleDate	SalePrice	2023 BLDG	2023 FEATURES	VIEW	WATER ACCESS	2023 TOTAL ASSESSED	2023 RATIO	2022 TOTAL ASSESSED	2022 RATIO	
00024700002700000001		LANE RD	L-R1A	7	1.111	\$ 70,500	7/24/2023	\$ 125,000			4500	50000	\$ 123,900	0.99	\$ 174,900	1.40	
00024700002100000001	312	LANE RD	L-R1A	7	5.001	\$ 487,000	10/4/2022	\$ 1,535,000	812200	4200	181600	50000	\$ 1,187,100	0.77	\$ 921,800	0.60	
00025500001900000001	400	COXBORO RD	L-R1	9	2.3	\$ 117,200	11/9/2022	\$ 950,000	801300	22400	9100		\$ 949,800	1.00	\$ 802,100	0.84	
00010200003100000001	83	SHEPARD HILL RD	L-R1	1	1.8	\$ 219,000	8/11/2022	\$ 546,400	276400	10100	40900		\$ 400,300	0.73	\$ 344,300	0.63	
00024600003100000001	228	COXBORO RD	L-R1	9	4.95	\$ 164,000	10/20/2022	\$ 649,000	425100	10000	49900		\$ 629,400	0.97	\$ 476,900	0.73	
															0.97	MEDIAN	0.73

LAND ABSTRACTION

04/01/2022 to 09/27/2023



PID	Street	Street	LandUse	Zone	Acres	SALE- BLDG - FEAT- VIEW - WA= LAND	SaleDate	SalePrice	2023 BLDG	2023 FEATURES	VIEW	WATER ACCESS	2023 TOTAL ASSESSED	2023 RATIO	2022 TOTAL ASSESSED	2022 RATIO
00024500002100000001	147	US RT 3	L-R1	1	0.7	\$ 65,300	2/14/2023	\$ 265,000	192500	7200			\$ 259,600	0.98	\$ 215,400	0.81
00022800002700000001	143	SEVEN PINES RD	L-R1	1	1.24	\$ 107,500	6/30/2022	\$ 360,000	247700	4800			\$ 329,300	0.91	\$ 255,200	0.71
00022800002100000001	95	SEVEN PINES RD	L-R1	1	1.6	\$ 80,000	10/27/2022	\$ 80,000					\$ 79,300	0.99	\$ 72,500	0.91
00024500000600000001	US RT 3		L-R1	1	1.6	\$ 87,533	8/23/2022	\$ 87,533					\$ 79,500	0.91	\$ 68,700	0.78
00010200000310000001	83	SHEPARD HILL RD	L-R1	1	1.8	\$ 219,000	8/11/2022	\$ 546,400	276400	10100	40900		\$ 400,300	0.73	\$ 344,300	0.63
00024100006800000001	454	US RT 3	L-R1	1	2.574	\$ 98,833	9/28/2022	\$ 349,933	244000	7100			\$ 337,900	0.97	\$ 238,600	0.68
00022800004700000201	SEVEN PINES RD		L-R1	1	3.32	\$ 70,000	4/4/2022	\$ 70,000					\$ 69,400	0.99	\$ 71,000	1.01
00024500000200000001	362	US RT 3	L-R1	1	3.522	\$ 95,900	8/4/2023	\$ 680,000	555200	28900			\$ 669,600	0.98	\$ 585,400	0.86
00022900000110000001	175	PERCH POND RD	L-R1	1	5	\$ 137,700	5/11/2022	\$ 405,000	254900	12400			\$ 372,300	0.92	\$ 293,100	0.72
000244000001500000101	115	US RT 3	L-R1	1	5.15	\$ 70,400	6/1/2022	\$ 480,000	407300	2300			\$ 505,100	1.05	\$ 413,300	0.86
00022800000460000001	72	SEVEN PINES RD	L-R1	1	6	\$ 78,400	4/1/2022	\$ 465,000	384200	2400			\$ 486,000	1.05	\$ 393,400	0.85
00022200000110000001	224	BEEDE RD	L-R1	1	8.735	\$ 129,133	8/24/2022	\$ 649,533	515400	5000			\$ 645,900	0.99	\$ 526,200	0.81
					2.95	\$ 91,717	MEDIAN	USED 1 AC \$75,000 \$7,500 EXCESS						0.98	MEDIAN	0.81
					3.44	\$ 103,308	AVERAGE									
PID	Street	Street	LandUse	Zone	Acres	SALE- BLDG - FEAT- VIEW - WA= LAND	SaleDate	SalePrice	2023 BLDG	2023 FEATURES	VIEW	WATER ACCESS	2023 TOTAL ASSESSED	2023 RATIO	2022 TOTAL ASSESSED	2022 RATIO
00010200002800000001	752	US RT 3	L-R1W	4	0.96	\$ 2,854,800	9/2/2022	\$ 3,400,000	517100	28100			\$ 3,355,000	0.99	\$ 2,003,300	0.59
								USED 1 AC \$2,275,000 \$113,750 EXCESS \$892,000 PER 200FT WF								
PID	Street	Street	LandUse	Zone	Acres	SALE- BLDG - FEAT- VIEW - WA= LAND	SaleDate	SalePrice	2023 BLDG	2023 FEATURES	VIEW	WATER ACCESS	2023 TOTAL ASSESSED	2023 RATIO	2022 TOTAL ASSESSED	2022 RATIO
00024700002700000001		LANE RD	L-R1A	7	1.111	\$ 70,500	7/24/2023	\$ 125,000					\$ 123,900	0.99	\$ 174,900	1.40
00024700002100000001	312	LANE RD	L-R1A	7	5.001	\$ 487,000	10/4/2022	\$ 1,535,000	812200	4200	4500 181600	50000 50000	\$ 1,187,100	0.77	\$ 921,800	0.60
								USED 1 AC \$97,500 \$14,250 EXCESS \$50,000 WATER ACCESS						0.88	MEDIAN	1.00
PID	Street	Street	LandUse	Zone	Acres	SALE- BLDG - FEAT- VIEW - WA= LAND	SaleDate	SalePrice	2023 BLDG	2023 FEATURES	VIEW	WATER ACCESS	2023 TOTAL ASSESSED	2023 RATIO	2022 TOTAL ASSESSED	2022 RATIO
00024700000900000001	167	LANE RD	L-R1	9	2	\$ 126,500	11/22/2022	\$ 499,000	370700	1800			\$ 498,400	1.00	\$ 389,000	0.78
00025000003300000001		COXBORO RD	L-R1	9	2.27	\$ 119,300	8/1/2023	\$ 142,000			22700		\$ 140,800	0.99	\$ 112,900	0.80
00025500001900000001	400	COXBORO RD	L-R1	9	2.3	\$ 117,200	11/9/2022	\$ 950,000	801300	22400	9100		\$ 949,800	1.00	\$ 802,100	0.84
00024700000400000001	97	LANE RD	L-R1	9	2.6	\$ 159,500	7/15/2022	\$ 420,000	259100	1400			\$ 388,200	0.92	\$ 306,100	0.73
00024700000300000001	89	LANE RD	L-R1	9	2.79	\$ 105,900	7/21/2023	\$ 410,000	298900	5200			\$ 434,000	1.06	\$ 345,000	0.84
00025000000210000001	280	COXBORO RD	L-R1	9	3.21	\$ 127,900	7/25/2023	\$ 480,000	345000	7100			\$ 474,700	0.99	\$ 412,100	0.86
00024600003100000001	228	COXBORO RD	L-R1	9	4.95	\$ 164,000	10/20/2022	\$ 649,000	425100	10000	49900		\$ 629,400	0.97	\$ 476,900	0.73
00025500001400000001	245	HAWKINS POND RD	L-R1	9	5.86	\$ 156,400	10/17/2022	\$ 795,000	636300	2300			\$ 784,000	0.99	\$ 737,400	0.93
					2.70	\$ 127,200	MEDIAN	USED 1 AC \$115,000 \$11,500 EXCESS						0.99	MEDIAN	0.82
					3.25	\$ 134,588	AVERAGE									
PID	Street	Street	LandUse	Zone	Acres	SALE- BLDG - FEAT- VIEW - WA= LAND	SaleDate	SalePrice	2023 BLDG	2023 FEATURES	VIEW	WATER ACCESS	2023 TOTAL ASSESSED	2023 RATIO	2022 TOTAL ASSESSED	2022 RATIO
00024500006600000001		WHITE OAK POND RD	L-R1W	10	2	\$ 69,933	7/15/2022	\$ 69,933					\$ 69,800	1.00	\$ 18,000	0.26
								USED 1 AC \$360,000 \$9,000 EXCESS \$144,000 PER 200FT WF								



PID	Street	Street	LandUse	Zone	Acres	SALE- BLDG - FEAT- VIEW - WA= LAND	SaleDate	SalePrice	2023 BLDG	2023 FEATURES	VIEW	WATER ACCESS	2023 TOTAL ASSESSED	2023 RATIO	2022 TOTAL ASSESSED	2022 RATIO
00020500001500000001	68	PINEHURST RD	L-R1	11	4.2	\$ 136,700	9/29/2022	\$ 689,000	293000	44300		215000	\$ 685,000	0.99	\$ 515,600	0.75
00023800002100000001	28	BOB HOUSE RD	L-R1	11	6.55	\$ 179,000	1/17/2023	\$ 655,000	474200	1800			\$ 620,100	0.95	\$ 439,900	0.67
								USED 1 AC \$103,000 \$10,300 EXCESS						0.97	MEDIAN	0.71
PID	Street	Street	LandUse	Zone	Acres <th>SALE- BLDG - FEAT- VIEW - WA= LAND</th> <th>SaleDate</th> <th>SalePrice</th> <th>2023 BLDG</th> <th>2023 FEATURES</th> <th>VIEW</th> <th>WATER ACCESS</th> <th>2023 TOTAL ASSESSED</th> <th>2023 RATIO</th> <th>2022 TOTAL ASSESSED</th> <th>2022 RATIO</th>	SALE- BLDG - FEAT- VIEW - WA= LAND	SaleDate	SalePrice	2023 BLDG	2023 FEATURES	VIEW	WATER ACCESS	2023 TOTAL ASSESSED	2023 RATIO	2022 TOTAL ASSESSED	2022 RATIO
00024000002500000001	16	HEMLOCK WAY	L-R1W	14	2	\$ 855,400	6/9/2023	\$ 1,051,000	184100	11500			\$ 1,045,300	0.99	\$ 737,300	0.70
								USED 1 AC \$679,000 \$17,000 EXCESS \$271,600 PER 200FT WF								
PID	Street	Street	LandUse	Zone	Acres <th>SALE- BLDG - FEAT- VIEW - WA= LAND</th> <th>SaleDate</th> <th>SalePrice</th> <th>2023 BLDG</th> <th>2023 FEATURES</th> <th>VIEW</th> <th>WATER ACCESS</th> <th>2023 TOTAL ASSESSED</th> <th>2023 RATIO</th> <th>2022 TOTAL ASSESSED</th> <th>2022 RATIO</th>	SALE- BLDG - FEAT- VIEW - WA= LAND	SaleDate	SalePrice	2023 BLDG	2023 FEATURES	VIEW	WATER ACCESS	2023 TOTAL ASSESSED	2023 RATIO	2022 TOTAL ASSESSED	2022 RATIO
00023400000500000001	10	PERCH ISLAND	L-R1W	16	0.2	\$ 2,383,600	9/1/2022	\$ 2,500,000	102200	14200			\$ 2,427,000	0.97	\$ 878,900	0.35
								USED 1 AC \$2,275,875 \$54,188 EXCESS \$455,1750 PER 200FT WF								
PID	Street	Street	LandUse	Zone	Acres <th>SALE- BLDG - FEAT- VIEW - WA= LAND</th> <th>SaleDate</th> <th>SalePrice</th> <th>2023 BLDG</th> <th>2023 FEATURES</th> <th>VIEW</th> <th>WATER ACCESS</th> <th>2023 TOTAL ASSESSED</th> <th>2023 RATIO</th> <th>2022 TOTAL ASSESSED</th> <th>2022 RATIO</th>	SALE- BLDG - FEAT- VIEW - WA= LAND	SaleDate	SalePrice	2023 BLDG	2023 FEATURES	VIEW	WATER ACCESS	2023 TOTAL ASSESSED	2023 RATIO	2022 TOTAL ASSESSED	2022 RATIO
00023600000560000001		KESUMPE PT RD	L-R1	17	1.412	\$ 150,000	10/14/2022	\$ 150,000					\$ 148,900	0.99	\$ 52,100	0.35
								USED 1 AC \$143,000 \$14,300 EXCESS								
PID	Street	Street	LandUse	Zone	Acres <th>SALE- BLDG - FEAT- VIEW - WA= LAND</th> <th>SaleDate</th> <th>SalePrice</th> <th>2023 BLDG</th> <th>2023 FEATURES</th> <th>VIEW</th> <th>WATER ACCESS</th> <th>2023 TOTAL ASSESSED</th> <th>2023 RATIO</th> <th>2022 TOTAL ASSESSED</th> <th>2022 RATIO</th>	SALE- BLDG - FEAT- VIEW - WA= LAND	SaleDate	SalePrice	2023 BLDG	2023 FEATURES	VIEW	WATER ACCESS	2023 TOTAL ASSESSED	2023 RATIO	2022 TOTAL ASSESSED	2022 RATIO
00022400007000000001	128	HERITAGE HILL RD	L-R1	19	1	\$ 137,800	8/3/2023	\$ 365,000	223900	3300			\$ 356,400	0.98	\$ 220,100	0.60
00022400005300000001	21	TRIVETT LN	L-R1	19	1.18	\$ 119,700	12/5/2022	\$ 675,000	547500	7800			\$ 673,100	1.00	\$ 487,500	0.72
00021300001400000001	6	MERRILLWOOD DR	L-R1	19	1.2	\$ 110,800	11/4/2022	\$ 438,000	322200	5000			\$ 431,900	0.99	\$ 300,700	0.69
00021300000600000001	7	MERRILLWOOD DR	L-R1	19	1.3	\$ 178,100	7/17/2023	\$ 600,000	417700	4200			\$ 561,600	0.94	\$ 362,600	0.60
00022400001200000001	5	BIRCH LN	L-R1	19	6.65	\$ 200,200	9/22/2023	\$ 740,000	508600	4000		27200	\$ 731,400	0.99	\$ 501,500	0.68
00022700005000000001	22	SARGENT RD	L-R1	19	9.55	\$ 262,400	11/9/2022	\$ 730,000	466400	1200			\$ 694,700	0.95	\$ 446,200	0.61
								USED 1 AC \$136,000 \$13,600 EXCESS						0.98	MEDIAN	0.64
PID	Street	Street	LandUse	Zone	Acres <th>SALE- BLDG - FEAT- VIEW - WA= LAND</th> <th>SaleDate</th> <th>SalePrice</th> <th>2023 BLDG</th> <th>2023 FEATURES</th> <th>VIEW</th> <th>WATER ACCESS</th> <th>2023 TOTAL ASSESSED</th> <th>2023 RATIO</th> <th>2022 TOTAL ASSESSED</th> <th>2022 RATIO</th>	SALE- BLDG - FEAT- VIEW - WA= LAND	SaleDate	SalePrice	2023 BLDG	2023 FEATURES	VIEW	WATER ACCESS	2023 TOTAL ASSESSED	2023 RATIO	2022 TOTAL ASSESSED	2022 RATIO
00022800001000000001	479	NH RT 175	L-R1	21	1.52	\$ 40,533	6/29/2023	\$ 125,533	80300	4700			\$ 125,000	1.00	\$ 66,900	0.53
00023900004100000001	24	NH RT 175	L-R1	21	1.86	\$ 38,600	8/12/2022	\$ 160,000	112700	8700			\$ 160,500	1.00	\$ 158,000	0.99
								USED 1 AC \$40,000 \$4,000 EXCESS						1.00	MEDIAN	0.76
PID	Street	Street	LandUse	Zone	Acres <th>SALE- BLDG - FEAT- VIEW - WA= LAND</th> <th>SaleDate</th> <th>SalePrice</th> <th>2023 BLDG</th> <th>2023 FEATURES</th> <th>VIEW</th> <th>WATER ACCESS</th> <th>2023 TOTAL ASSESSED</th> <th>2023 RATIO</th> <th>2022 TOTAL ASSESSED</th> <th>2022 RATIO</th>	SALE- BLDG - FEAT- VIEW - WA= LAND	SaleDate	SalePrice	2023 BLDG	2023 FEATURES	VIEW	WATER ACCESS	2023 TOTAL ASSESSED	2023 RATIO	2022 TOTAL ASSESSED	2022 RATIO
00022700001100001001		PLEASANT PLACE DR.	L-R1	27	1.33	\$ 155,000	8/23/2023	\$ 155,000					\$ 152,900	0.99	\$ 51,700	0.33
								USED 1 AC \$148,000 \$14,800 EXCESS								
PID	Street	Street	LandUse	Zone	Acres <th>SALE- BLDG - FEAT- VIEW - WA= LAND</th> <th>SaleDate</th> <th>SalePrice</th> <th>2023 BLDG</th> <th>2023 FEATURES</th> <th>VIEW</th> <th>WATER ACCESS</th> <th>2023 TOTAL ASSESSED</th> <th>2023 RATIO</th> <th>2022 TOTAL ASSESSED</th> <th>2022 RATIO</th>	SALE- BLDG - FEAT- VIEW - WA= LAND	SaleDate	SalePrice	2023 BLDG	2023 FEATURES	VIEW	WATER ACCESS	2023 TOTAL ASSESSED	2023 RATIO	2022 TOTAL ASSESSED	2022 RATIO
00021200000500000001	21	PEMI RIVER HEIGHTS	L-R1W	28	14.9	\$ 200,000	7/22/2022	\$ 200,000					\$ 198,300	0.99	\$ 219,400	1.10
								USED 1 AC \$146,000 \$3,650 EXCESS \$29,200 PER 200FT WF								

## SECTION 7: IMPROVED PROPERTY DATA

**AVITAR (CAMA) explanation of calculations:** The building assessment is derived by calculating the building market cost new less depreciation. This is found by multiplying the total effective area by the Building Adjusted Base Rate. This building market cost new represents the un-depreciated value for the structure, or rather the cost to replace the structure with a similar structure at the time the assessment is made based on the local market data\*. Once all forms of depreciation on the building are calculated (physical, functional, economic or temporary), the depreciation is multiplied by the building market cost new.

\* For Residential properties we used the residential Marshal/Swift cost tables published August 2022. Section 12 page 1 thru 42. For commercial properties Aug 2022/November 2022, Sections 11 through 18 and then compared these indices to market studies of residential and commercial properties. We then further adjusted based on Holderness market.

**Avitar Point System:** Avitar's CAMA system utilizes a point system to develop cost valuation. This 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, predicable and equitable approach to mass appraisal building values.

Sample of Average House Utilizing the Points System:

Feature	Associated Point Value
Gable or Hip Roof w/Asphalt Shingle	6
Wood Frame Pine Clapboards	34
Drywall Interior	27
Floor Cover – Carpet/Hardwood/w/Pine/Softwood	10
Heat – oil – Forced Air/Hot Water	6
3 Bedrooms / 1.5 bathrooms	13
Central Air	4
	100

Buildings are then further adjusted for size based on the median size of the sales sample, as sales are used to fine tune the square foot dollar cost, story height adjustments and building grading.

Building Rate=Story Height Factor \* Building Index \* Size adjustment factor

Base Rate \* Building Rate = Adjusted Base Rate

Final Building Value:

Effective Area \* Adjusted Base Rate = RCN (replacement cost new)

RCN \* Overall Depreciation = Assessed Building Value

SEE MORE REGARDING SPECIFIC POINT SYSTEM ON PAGE 49

### **Types of Depreciation Considered and/or Utilized:**

Depreciation is the loss in value from any cause, and is typically associated with reasons that are “physical” (loss in value due to physical deterioration and/or ageing), “functional” (due to deficiencies in the structure’s design) and/or “economic” (loss in value due to factors external to the appraised property).

In the appraisal of a single property (not Mass Appraisal), the three primary methods for estimating depreciation are: the “market extraction method”, the “age-life” method, and the “breakdown” method. Typically, the market extraction and age-life calculation techniques are utilized to capture the total depreciation in a property from all sources. The “breakdown” method is a more rigorous exercise that attempts to isolate the specific components for each type of depreciation; physical, functional, and economic.

Typically, in mass appraisal, the identification of depreciation relies upon the application of computer modeling techniques. For instance, once such mass appraisal technique to identify “age-related” depreciation is to take the square root of the actual age of the improvement, and multiply the result by a “condition” factor. For example, the depreciation for a 75-year-old house in average condition would be calculated as follows: The square root of 75 is equal to 8.7, x an “average” condition factor of 2.5 = 22% depreciation (rounded).

Importantly, regardless of the methodology utilized to identify depreciation, it is imperative that the final estimate of depreciation reflects the loss in value from all sources.

The calculation of both “functional” and “economic” depreciation, when applicable, was performed either by utilizing a “matched-pair” analysis wherein sales of conforming properties were compared and the functional and/or economic loss in value was isolated, or by capitalizing the economic loss attributable to each issue.

## **TYPES OF DEPRECIATION:**

### **PHYSICAL DEPRECIATION OF THE IMPROVEMENTS**

Physical Depreciation is a function of chronological age and present condition. As the age of an improvement increases, maintenance and renovations slow the aging process. Typically, all properties have some deferred maintenance. If the major components age to a point where it becomes necessary to replace them, it will have a direct effect on an improvement’s value. Major components are structural integrity, roof shingles, exterior siding, windows, kitchens, bathrooms, heating systems, electrical services and any other component that would constitute a major repair.

For example, when an assessor inspects a property:

(a) A brand-new house would be considered in “average” condition with no replacements or major repairs required.

(b) A house built in 1920 that has had all the major components listed above replaced within the last five years would be considered in “very good” condition.

(c) A house built in 1920 would be considered in “fair-to-average” condition, if it had original components in good working order, but a very old heating system and a roof showing signs of leakage.

Sales of different ages and conditions are examined to calibrate the depreciation tables used to adjust the value of improvements.

### **PHYSICAL CONDITION DEFINITIONS:**

**Excellent Condition** - All items that can normally be repaired or refinished have recently been corrected, such as new roofing, paint, furnace overhaul, state-of-the-art components, etc. With no functional inadequacies of any consequence and all major short-lived components in like-new condition, the overall effective age has been substantially reduced upon complete revitalization of the structure, regardless of the actual chronological age.

**Very Good Condition** - All items well maintained, many having been overhauled and repaired as they've shown signs of wear, increasing the life expectancy and lowering the effective age, with little deterioration or obsolescence evident and a high degree of utility.

**Good Condition** - No obvious maintenance required, but neither is everything new. Appearance and utility are above the standard, and the overall effective age will be lower than the typical property.

**Average Condition** - Some evidence of deferred maintenance and normal obsolescence with age in that a few minor repairs are needed, along with some refinishing. But with all major components still functional and contributing toward an extended life expectancy, effective age and utility are standard for like properties of its class and usage.

**Fair Condition (Badly Worn)** - Much repair needed. Many items need refinishing or overhauling, deferred maintenance obvious, inadequate building utility and services all shortening the life expectancy and increasing the effective age.

**Poor Condition (Worn Out)** - Repair and overhaul needed on painted surfaces, roofing, plumbing, heating, numerous functional inadequacies, substandard utilities, etc. (found only in extraordinary circumstances). Excessive deferred maintenance and abuse, limited value-in-use, approaching abandonment or major reconstruction; reuse or change in occupancy is imminent. Effective age is near the end of the scale regardless of the actual chronological age.

**Un-Sound (Un-livable)** - Repair and overhaul needed is so great that the building is un-livable or would cost so much to repair that it may be better off to tear down.



**Standard Age Only Building Depreciation Schedule**

**Building Age Condition Classifications**

**For Standard Depreciation 1.00 %**

<b>Age</b>	<b>Very Poor</b>	<b>Poor</b>	<b>Fair</b>	<b>Average</b>	<b>Good</b>	<b>Very Good</b>	<b>Excellent</b>
1	5	4	3	1	1	1	1
5	11	9	7	5	4	3	2
10	16	13	9	8	6	5	3
15	19	15	12	10	8	6	4
20	22	18	13	11	9	7	4
30	27	22	16	14	11	8	5
40	32	25	19	16	13	9	6
50	35	28	21	18	14	11	7
60	39	31	23	19	15	12	8
70	42	33	25	21	17	13	8
80	45	36	27	22	18	13	9
90	47	38	28	24	19	14	9
100	50	40	30	25	20	15	10
125	56	45	34	28	22	17	11
150	61	49	37	31	24	18	12
175	66	53	40	33	26	20	13
200	71	57	42	35	28	21	14
225	75	60	45	38	30	23	15
250	79	63	47	40	32	24	16
275	83	66	50	41	33	25	17
300	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.

## **FUNCTIONAL OBSOLESCENCE**

Functional utility in real estate is the overall usefulness and desirability of a property. The ultimate criterion is whether the improvement efficiently satisfies the wants and needs of the market. Functional obsolescence exists when a property suffers from an outdated design feature, usually one that cannot be easily changed. Examples may be: poor or inappropriate architecture, lack of modern equipment, wasteful floor plans, inappropriate room sizes, inadequate heating or cooling, and so on.<sup>2 3</sup>

According to the *Dictionary of Real Estate Appraisal, Fifth Edition* (Appraisal Institute), functional obsolescence is “the impairment of functional capacity of a property according to market tastes and standards.” The Appraisal Institute’s (AI) book *The Appraisal of Real Estate - Thirteenth Edition* states, “Functional obsolescence may be caused by a deficiency or a super adequacy. Some forms are curable and others are incurable.” Functional obsolescence is the result of defects within a property. This may be in the building, the building itself, or on the site but not in the building. A super adequacy is something that exceeds what is typical for the properties in the area and does not contribute to the overall value in an amount equal to its cost. A deficiency is basically the lack of something that other properties in the subject’s neighborhood have. A super adequacy or deficiency can be either curable or incurable.<sup>2</sup>

Support for adjustments is contained either in the work file or the individual property file.

## **SPECIAL OBSOLESCENCE**

Adjustments are applied on an as-needed, case-by-case basis. Some are temporary in nature. Support for adjustments is contained either in the work file or the individual property file

## **External (Economic) Obsolescence**

**External obsolescence is loss in value as a result of impairment in utility and desirability caused by factors external to the property (outside the property’s boundaries) and is generally deemed to be incurable (not possible or economically feasible to cure the condition). External factors frequently affect both land and improvement components of a property’s value. External obsolescence can often be allocated between land and improvements; however, external obsolescence may already be reflected in the estimate of land values.<sup>3</sup>**

**Whereas External and Functional depreciation are typically very site-specific, market evidence has to be measured directly against the individual property. This evidence is contained in either the individual property file or the work file and may be linked to the record in the assessing computer system.**

## **AVITAR Point System**

### **Building Roof Structures**

<b>Code</b>	<b>Description</b>	<b>Points</b>
A	FLAT	2.00
B	SHED	2.00
C	GABLE OR HIP	3.00
D	WOOD TRUSS	4.00
E	SALT BOX	4.00
F	MANSARD	5.00
G	GAMBREL	5.00
H	IRREGULAR	6.00
X	UNCOLLECTED	3.00

<b>Code</b>	<b>Building Roof Type</b>	<b>Points</b>
A	METAL/TIN	2.00
B	ROLLED/COMPO	2.00
C	ASPHALT	3.00
D	TAR/GRAVEL	3.00
E	ASBEST SHNGL	3.00
F	RUBBER MEMBRANE	5.00
G	CLAY/TILE	7.00
H	WD SHINGLE	5.00
I	SLATE	6.00
J	CORRUGATED COMP	3.00
K	PREFAB METALS	6.00
L	STANDING SEAM	6.00
N	HIGH QUALITY COMP	7.00
X	UNCOLLECTED	3.00

### **Building Exterior Wall Materials**

<b>Code</b>	<b>Description</b>	<b>Points</b>
1	DECORATIVE BLOCK	36.00
A	MINIMUM	18.00
B	BELOW AVG	28.00
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	34.00
M	CNCRT OR BLK	28.00
N	CB STUCCO	34.00

**Building Exterior Wall Materials (continued)**

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	35.00
U	PREFIN METAL	38.00
V	GLASS/THERMO	40.00
W	CEMENT CLAPBD	36.00
X	STONE VENEER	37.00
Y	UNCOLLECTED	34.00
Z	MISCED ALUM/VINYL	35.00

Code	Building Frame	Factor
A	WOOD AND/OR CLASS D	100.00
B	MASONRY AND/OR CLASS C	105.00
C	REIN-CONCRETE AND/OR CLASS B	110.00
D	STEEL AND/OR CLASS A	120.00
E	CLASS S	95.00

**Building Interior Wall Materials**

Code	Description	Points
A	MINIMUM	8.00
B	WALL BOARD	22.00
C	PLASTERED	27.00
D	DRYWALL	27.00
E	WOOD	30.00
F	PLYWOOD PANEL	27.00
G	AVERAGE FOR USE	22.00
H	WOOD/LOG	30.00
K	LOG	27.00
I	CONCRETE	8.00
J	PANEL	27.00
X	UNCOLLECTED	27.00

Code	Floor Type	Points
A	MIN PLYWD	5.00
B	CONCRETE	6.00
C	HARD TILE	12.00
D	LINOLEUM OR SIM	7.00
E	PINE/SOFT WD	10.00
F	HARDWOOD	11.00
G	PARQUET	12.00
H	CARPET	9.00
J	PERGO/LAMINATE	9.00
X	AVERAGE	9.00

<b>Building Heating Fuel Types</b>		
<b>Code</b>	<b>Description</b>	<b>Points</b>
A	WOOD/COAL	0.50
B	OIL	1.00
C	GAS	1.00
D	ELECTRIC	1.00
E	SOLAR	1.10
F	WOOD FURNACE	1.00
G	NONE	0.00

<b>Heat Type</b>		
<b>Code</b>	<b>Description</b>	<b>Points</b>
A	NONE	0.00
B	CONVECTION	2.00
C	FA NO DUCTS	3.00
D	FA DUCTED	6.00
E	HOT WATER	6.00
F	STEAM	5.00
G	RAD/BB ELECT	3.00
H	RAD WATER	6.00
I	CERAMIC QUARTZ	4.00
J	HEAT PUMP	6.00
K	WALL/FLR FURNACE	4.00
X	UNCOLLECTED	3.00

#### **Building Accessories**

CENTRAL AIR CONDITIONING	4.00
EXTRA KITCHEN	0.00
FIREPLACE	0.00
GENERATOR	0.00

#### **Building Bedroom & Bathroom Points**

Bathrooms	Bedrooms						
	0	1	2	3	4	> 4	
	0.0	0	2	3	4	5	6
	0.5	6	7	7	8	8	9
	1.0	9	10	10	11	11	12
	1.5	12	11	12	13	14	15
	2.0	13	12	13	14	15	16
	2.5	14	13	13	14	15	16
	3.0	15	14	14	15	16	17
	3.5	16	14	14	15	16	17
> 4.0	18	14	15	16	17	18	

**Bathrooms**

Section 9 of this report supplies the final analysis for base rates. The rates are based on market extraction, building permit information, information from local contractors and comparisons to Marshall & Swift current construction costs and multipliers for local and regional markets.

**Specific Cost Modifiers for Holderness are outlined next:**

**Effective Area Factors (Sub Areas) & Story Height Factors:** Typically, construction costs vary between the different functional areas in an improvement. For instance, the “finished” interior area associated with the primary living area (living, dining, bedrooms, kitchen, bath, etc.) requires more expensive materials and labor than a “sub” area, such as a basement, etc. The “effective area” factors are identified below:

**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. (More detail found in the Avitar “understanding the property record card & Avitar CAMA System” found in the addenda of this report.

<b>Building Sub Area Codes &amp; Values</b>		
<b>Code</b>	<b>Description</b>	<b>Factor</b>
ATF	ATTIC FINISHED	0.35
ATU	ATTIC UNFINISHED	0.10
BMF	BASEMENT FINISHED	0.30
BMG	BASEMENT GARAGE	0.20
BMU	BASEMENT UNFINISHED	0.15
CAN	CANOPY	0.25
COF	COM OFFICE AREA	1.75
CPT	CARPORT ATTACHED	0.10
CRL	CRAWL SPACE	0.05
CTH	CATHEDRAL CEILING	0.10
DEK	DECK/ENTRANCE	0.10
ENT	ENTRY WAY	0.10
EPF	ENCLOSED PORCH FINISHED	0.70
EPU	COVERED BASEMENT ENTRY	0.35
FFF	FIRST FLR FINISHED	1.00
FFU	FIRST FLR UNFINISHED	0.50
GAR	GARAGE ATTACHED	0.45
HSF	1/2 STRY FINISHED	0.50
HSU	1/2 STRY UNFINISHED	0.25
LDK	LOADING AREA	0.20
OFF	OFFICE AREA	1.00
OPF	OPEN PORCH	0.25
PAT	PATIO	0.10
PRS	PIER FOUNDATION	-0.05
RBF	RAISED BSMNT FIN	0.50
RBU	RAISED BSMNT UNFIN	0.25
SFA	SEMI-FINISH AREA	0.75
SLB	SLAB FOUNDATION	0.00
STO	STORAGE AREA	0.25
TQF	3/4 STRY FIN	0.75
TQU	3/4 STRY UNFIN	0.35

UFF	UPPER FLR FIN	1.00
UFU	UPPER FLR UNFIN	0.50
VLT	VAULTED CEILING	0.05

The “effective area” factors identified in the preceding table were derived by reviewing national cost information published in the Marshall & Swift manual and building costs extracted from local sale data. The reasoning behind the development of the individual factors is reflected in the final analysis in the addenda.

Story Height Code		Points
A	1.00 STORY FRAME	1.05
B	1.50 STORY FRAME	1.00
C	1.75 STORY FRAME	1.00
D	2.00 STORY FRAME	1.00
E	2.50 STORY FRAME	0.97
F	2.75 STORY FRAME	0.97
G	3.00 STORY FRAME	0.95
H	3.50+ STORY FRAME	0.94
I	SPLIT LEVEL	1.05
J	1+ ATC	1.00

In Marshall & Swift cost tables Section 12 page 26 shows that the starting cost to build a house with living area on just the first floor is more than if you are building the same square foot but adding additional story height.

When analyzing sales, we also find that the selling prices for a one-story home is usually more per square foot than when comparing to a cape or colonial home for example.

Story height factors are applied to bring properties closer to market value.

### **Quality Adjustment Factors:**

#### **QUALITY GRADE -**

Appraisers assign quality ratings to each structure, and once entered into the CAMA system, apply the multipliers or factors to the basic construction rates as shown above. The development of the individual ratings is reflected in the following descriptions:

**A8 to A10 Range Grades:** These buildings generally have excellent architectural style and design, constructed with the finest quality materials and workmanship. They are of Mansion Quality.

**A5 to A7 Range Grades:** These buildings generally have excellent architectural style and design, constructed with the finest quality materials and workmanship. Super quality interior finish, built-in features, deluxe heating system and very good grade plumbing and fixtures.

**A2 to A4 Range Grades:** Architecturally attractive buildings constructed with good quality materials and workmanship. High to good quality interior finish and built-in features. Good heating system and very good to good plumbing and lighting fixtures.

**A0 to A1 Range Grades:** Buildings constructed with average quality materials and conform to base specifications used to develop pricing schedule. Minimal architectural treatments. Average quality interior finish with standard heating systems, plumbing and lighting fixtures.

**B1 to B2 Range Grades:** Are those buildings with a minimum grade of materials, usually “culls” and “seconds” and poor-quality workmanship. Low grade heating, plumbing and light fixtures.

**B3 Range Grades:** Buildings constructed of cheap materials with no extras; only the bare minimums. Also used for some older mobile homes.

**The Quality range in Holderness is currently A9 to B3.**

Quality adjustments for an improvement’s architectural design, workmanship and materials are based on standards developed by the Marshall & Swift Cost Service, a national recognized cost service. This source is further supported by interviews with local builders and building permit data that is collected annually. To determine the grade of a property, the assessor examines such things as the size and number of windows, size and types of doors, eaves, overhangs, aesthetic design features, exterior and interior moldings, kitchen and bath cabinets and fixtures and the level of workmanship apparent in the construction of the home. Further explanation of the Quality grades can be found in both the review/data collection guidelines and in the Avitar Manual found in this report.

**Building Quality Adjustments**

Code	Description	Factor
A0	AVG	1.02
A1	AVG+10	1.10
A2	AVG+20	1.20
A3	AVG+30	1.26
B1	AVG-10	0.90
B2	AVG-20	0.75
B3	AVG-30	0.65
B4	AVG-40	0.60
B5	AVG-50	0.55
A4	EXC	1.48
A5	EXC+10	1.58
A6	EXC+20	1.68
A7	EXC+30	1.97
A8	EXC+40	2.32
A9	EXC+50	2.60
A10	EXC+60	2.85
AA	SPECIAL USE	3.00

The “Quality” of construction factors identified in the preceding table was derived by reviewing building costs extracted from local sale data and reference to Marshall & Swift Valuation Services manuals. Appraisers assign quality ratings to each structure, and once entered into the CAMA system, apply the multipliers or factors to the basic construction rates as shown above.



### **Building Base Rate Tables:**

Construction costs will vary by “use,” such as residential, commercial, industrial, etc. The base (average quality) construction rates for residential properties are included below. All other uses are identified in the attached CAMA tables located in the appendix of this report. A building/cost analysis was conducted when information was available, on the sales that occurred from April 2022 through September 2023 as compared to Marshall & Swift cost tables (Single Family Residences; Section 12 Pages 1 – 42).

Improved Residential and Commercial “Style Type” codes for **Holderness** are as follows:

### **Holderness Building Codes & Values:**

<b><u>Code</u></b>	<b><u>Description</u></b>	<b><u>Stand. Dpr.</u></b>	<b><u>Rate</u></b>	<b><u>SA</u></b>
CAP	APARTMENTS	1.25	125.00	COM
CAU	AUTO DEALERSHIP	1.25	83.00	COM
CBB	INN/BED&BREAKFAST	1.00	99.00	RES
CBH	BOARDING HOUSE	1.00	99.00	COM
CBK	BANK	1.00	134.00	COM
CCC	SCHOOL/COLLEGE	1.25	168.00	COM
CCS	CONV STORES	1.25	90.00	COM
CCV	CONDO CONV	1.25	95.00	RES
CCW	CAR WASH	1.25	112.00	COM
CDC	CHILD/DAY CARE	1.25	95.00	COM
CDO	DORMATORIES	1.25	143.00	COM
CFF	FAST FOOD/DRIVE-IN	1.00	116.00	COM
CFH	FUNERAL HOMES	1.25	140.00	COM
CGM	GYMNASIUM	1.25	63.00	COM
CGS	SERVICE GARAGE	1.25	74.00	COM
CHM	HOTEL/MOTEL	1.25	60.00	COM
CHO	HOSPITAL	1.00	172.00	COM
CHU	CHURCH	1.25	158.00	COM
CLC	LODGE/CLUB	1.00	90.00	COM
CMF	C MULTI FAMILY	1.25	103.00	RES
CMH	MANUFAC HOME	3.25	90.00	MFH
CML	MINI LUBE	1.25	62.00	COM
CMM	MINI MARKET W/GAS	1.25	155.00	COM
CMO	MEDICAL OFFICES	1.25	167.00	COM
CMP	CAMP	1.00	67.00	RES
CNH	NURSING HOME	1.25	170.00	COM
COA	OFFICE/APT	1.25	109.00	COM
COC	CONDO OFFICES	1.25	86.00	RES
COF	OFFICES	1.00	86.00	COM
COM	OUTLET MALL	1.10	170.00	COM
CPO	POST OFFICE	1.25	126.00	COM
CRA	RETAIL/APT	1.25	109.00	COM
CRB	RENTAL CAMP	1.00	68.00	RES
CRE	RESTAURANT	1.25	105.00	COM
CRS	RESIDENTIAL	1.00	165.00	RES
CSA	STORES/APT	1.00	112.00	COM
CSC	SHOPPING CENTER	1.25	104.00	COM
CSM	SMALL MFG	1.25	58.00	COM
CSP	STRIP RETAIL	1.25	104.00	COM

<b>CST</b>	STORE	1.25	101.00	COM	
<b>CTH</b>	THEATRES	1.25	125.00	COM	
<b>CVT</b>	VET CLINIC	1.25	164.00	COM	
<b>CWH</b>	MINI WAREHOUSE	1.50	109.00	COM	
<b>CWS</b>	WAREHOUSE	1.25	58.00	COM	
<b>EAP</b>	APARTMENTS	1.25	125.00	COM	
<b>ECA</b>	CAMP EX	1.00	67.00	RES	
<b>ECR</b>	CHURCH RECTORY	1.25	165.00	RES	
	<b>EFS</b> FIRE STATION	1.25			174.00 COM
<b>EGA</b>	SERVICE GAR	1.25	74.00	COM	
<b>EHS</b>	EXEMPT HOUSING	1.00	165.00	RES	
<b>ELB</b>	LIBRARY	1.25	143.00	COM	
<b>ELC</b>	EXEMPT LODGE	1.25	90.00	RES	
<b>EMD</b>	MH DOUBLE WIDE	1.25	108.00	MFH	
<b>EMF</b>	MULTI FAMILY	1.00	135.00	RES	
<b>EMO</b>	EX MEDICAL OFFICE	1.00	167.00	COM	
<b>EMS</b>	MH SINGLE WIDE	1.25	98.00	MFH	
<b>EOC</b>	CONDO OFFICES	1.00	86.00	RES	
<b>EOF</b>	OFFICE EX	1.25	86.00	COM	
<b>EPF</b>	SAFETY COMPLEX	1.00	169.00	COM	
<b>EPS</b>	POLICE STATION	1.25	126.00	COM	
<b>EPO</b>	EX POST OFFICE	1.25	169.00	COM	
<b>ERB</b>	EX REC BLDG	1.25	80.00	RES	
<b>ESC</b>	SCHOOLS/COLLEGES	1.25	168.00	COM	
<b>ESG</b>	STATE GARAGE	1.25	74.00	COM	
<b>ETB</b>	TOWN BLDG	1.25	155.00	COM	
<b>ETG</b>	TOWN GARAGE	1.25	67.00	COM	
<b>ETH</b>	TOWN HALL	1.25	155.00	RES	
<b>ETO</b>	TOWN OFFICE	1.25	155.00	COM	
<b>EWS</b>	WAREHOUSE	1.25	58.00	COM	
<b>EWV</b>	WASTEWATER	1.25	162.00	IND	
<b>EXB</b>	GENERAL BLDG	1.25	94.00	RES	
<b>EXC</b>	CHURCHES	1.25	158.00	COM	
<b>IFA</b>	MILL FACTORIES	1.25	62.00	IND	
<b>IMF</b>	HEAVY MFG	1.25	90.00	IND	
<b>IND</b>	LIGHT INDUSTRIAL	1.25	50.00	IND	
<b>IRD</b>	INDUSTRIAL R/D	1.25	70.00	IND	
<b>IWH</b>	INDUSTRIAL WAREHS	1.25	50.00	IND	
<b>MHD</b>	DBL WIDE MH	1.25	108.00	RES	
<b>MHS</b>	MOBLE HOME SW	1.25	98.00	MFH	
<b>MPK</b>	PARK MODEL	1.05	163.00	MFH	
<b>RCD</b>	CONDO/TOWNHOUSE	1.00	145.00	RES	
<b>RCG</b>	CONDO/GARDEN	1.00	145.00	RES	
<b>RCP</b>	CAMP	1.00	67.00	RES	
<b>RMF</b>	MULTIFAMILY	1.00	135.00	RES	
<b>RSA</b>	RESIDENTIAL	1.00	165.00	RES	
<b>UIW</b>	UT IND WAREHOUSE	1.00	30.00	IND	
<b>UOF</b>	OFFICES UTILITY	1.00	90.00	COM	
<b>UTL</b>	UTILITIES	1.00	60.00	COM	

Additional reports from the Avitar CAMA system formatted for the Town of Holderness are attached to this report in Section 9 and throughout the Addenda items. This manual and the reports will allow the reader to gain a more detailed understanding on how this CAMA system calculates values.

A full data collection manual and field review manual created for and used by the Town of Holderness Assessing Department can be located in the addenda of this report. These manuals will allow the reader to understand how the data collection and final field review process is conducted.

Class C Single		Class D Single		Class D Townhouse	
Average		Average		Average	
Section 12 pg 25		Section 12 Pg 25		Section 12 pg 31	
Base Per SF	132	Base Per SF		127.00 Base Per SF	115.00
Regional Multiplier		Regional Multiplier		Regional Multiplier	
Section 99 pg 3		Section 99 pg 3		Section 99 pg 3	
August 1, 2022		August 1, 2022		August 1, 2022	
Eastern C	1.03	Eastern D		0.98 Eastern D	0.98
Local Multiplier		Local Multiplier		Local Multiplier	
Section 99 pg 8		Section 99 pg 8		Section 99 pg 8	
April 1, 2021		April 1, 2021		April 1, 2023	
Class C Laconia NH	0.98	Class D Laconia NH		0.98 Class D Laconia NH	0.98
Base Class C Single Family	\$133.24	Base Class D Single Family		\$121.97 Base Class D Townhouse	\$110.45
Further adjusted for local market.					
STYLE CODE	DESCRIPTION	2021 BASE RATE	2023 BASE RATE	% INCREASE	
MHD	MOBILE HOME DOUBLE	\$68.00	\$108.00	0.59	
MHS	MOBILE HOME SINGLE	\$54.00	\$98.00	0.81	
RCD	CONDO-TOWNHOME	\$118.00	\$145.00	0.23	
RMF	Multi-Family	\$102.00	\$135.00	0.32	
RSA	RESIDENTIAL	\$130.00	\$165.00	0.27	
RESIDENTIAL EXAMPLE FROM MARSHALL & SWIFT					
COMMERCIAL WERE ADJUSTED BASED ON MARSHALL/SWIFT & STUDIES OF SURROUNDING TOWNS/CITIES ADJUSTED ON AVG 22%					
MARSHALL & SWIFT CALCS PROVIDED ON A SEPARATE PAGE					

Apartment Bldgs				
Class D - Per Sq.Ft. Costs - Unit in-Place				
Marsh/Swift Valuation	Avg Qual	Gd Qual	Brick	
Base (11/2022)	\$ 129.00	131%	104%	
Appliances*				
Climate Adj (Extreme)	\$ 4,250	\$ 7,750	per unit	
	\$3.59	\$ 3.69		
Total	\$ 132.69	\$ 173.82		
Sprinklers				
	\$ 3.47	\$ 4.01	(wet) psf	
Elevators 2-3 story included (add per stop)		8300		
District (Eastern)		1		
Laconia=.95		0.950		
Refined Cost per sf:	2023 \$ 126.06	\$ 165.13		
(does not include sprinklers or appliances)				

Office Building				
Class D - Per Sq.Ft. Costs - Unit in-Place				
Marsh/Swift Valuation	Avg Qual	Gd Qual	Class C	Class B
Base (11/2021)	\$ 138.00	142%	\$ 144.00	\$ 193.00
Climate Adj (Extreme)	\$10.30	\$ 10.30		
Total	\$ 148.30	\$ 210.59		
Sprinklers*	\$ 3.15	\$ 3.62	(wet) psf	
Elevators 2-3 story included (add per stop)	\$ 9,450	\$ 10,900		
District (Eastern)	1			
Laconia=.95	0.950			
Refined Cost per sf:	2023 \$ 140.89	\$ 200.06		
(does not include sprinklers) 150,000sqft sample				

Branch Banks				
Class D - Per Sq.Ft. Costs - Unit in-Place				
Marsh/Swift Valuation	Avg Qual	Gd Qual	Class C	Class B
Base (11/2021)	\$ 208.00	138%	\$ 217.00	\$ 262.00
Climate Adj (Extreme)	\$ 10.30	\$ 10.30		
Total	\$ 218.30	\$ 301.25		
Sprinklers	\$ 6.33	\$ 7.50	(wet) psf	
Elevators 2-3 story Inc/over that add per stop	\$ 9,450	\$ 10,900		
District (Eastern)	1			
Laconia	0.95			
Refined Cost per sf:	2023 \$ 207.39	\$ 286.19		
(does not include sprinklers) Avg 1,800sqft				

Retail Bldgs				
Class D - Per Sq.Ft. Costs - Unit in-Place				
Marsh/Swift Valuation	Avg Qual	Gd Qual	Class C	Class B
Base (05/2022)	\$ 107.00	126%	\$ 113.00	\$ 140.00
Climate Adj (Extreme)	\$ 6.20	\$ 6.20	\$ 6.20	\$ 6.20
Total	\$ 113.20	\$ 142.63	\$ 119.20	\$ 146.20
Sprinklers	\$ 4.38	\$ 5.09	(wet) psf	
District (Eastern)	1			
Laconia=.95	0.95			
Refined Cost per sf:	\$ 107.54	\$ 135.50	2023	
(does not include elevators or sprinklers)				

Drug Stores				
Class D - Per Sq.Ft. Costs - Unit in-Place				
Marsh/Swift Valuation	Avg Qual	Gd Qual	Class C	Class B
Base (05/2022)	\$ 133.00	120%	\$ 114.00	\$ 143.00
Climate Adj (Extreme)	\$ 6.20	\$ 6.20		
Total	\$ 139.20	\$ 167.04		
Sprinklers*	\$ 2.83	\$ 3.25	(wet) psf	
District (Eastern)	1			
Laconia=.95	0.950			
Refined Cost per sf:	\$ 132.24	\$ 156.69	2023	

Supermarkets				
Class D - Per Sq.Ft. Costs - Unit in-Place				
Marsh/Swift Valuation	Avg Qual	Gd Qual	Class C	Class B
Base (5/2022)	\$ 109.00	123%	\$ 116.00	\$ 142.00
Climate Adj (Extreme)	\$ 6.02	\$ 6.02		
Total	\$ 115.02	\$ 141.47		
Sprinklers*	\$ 3.54	\$ 4.17	(wet) psf	
District (Eastern)	1			
Laconia	0.95			
Refined Cost per sf:	\$ 109.27	\$ 134.40	2023	
(does not include sprinklers) Avg 48,000sqft				

Medical Office Bldgs				
Class D - Per Sq.Ft. Costs - Unit in-Place				
Marsh/Swift Valuation	Avg Qual	Gd Qual	Class C	Class B
Base (11/2021)	\$ 176.00	132%	\$ 181.00	\$ 217.00
Climate Adj (Extreme)	\$10.30	\$10.30		
Total	\$ 186.30	\$ 245.92		
Sprinklers	\$ 4.54	\$ 5.32 (wet) psf		
Elevators 2-3 story Incover that add per stop	\$ 9,450	\$ 10,900		
District (Eastern)	1			
Laconia	0.950			
Refined Cost per sf:	2023 \$ 176.98	\$ 233.62		
(does not include sprinklers) Avg 12,000sqft				

Restaurants				
Class D - Per Sq.Ft. Costs - Unit in-Place				
Marsh/Swift Valuation	Avg Qual	Gd Qual	Class C	Class B
Base (5/2022)	\$ 160.00	130%	\$ 170.00	\$ 214.00
Climate Adj (Extreme)	\$ 4.90	\$ 6.00	\$ 4.90	\$ 6.00
Total	\$ 164.90	\$ 214.37		
Sprinklers	\$ 5.70	\$ 6.70 (wet) psf		
District (Eastern)	1			
Laconia	0.950			
Refined Cost per sf:	2023 \$ 166.66	\$ 203.65		
(does not include sprinklers) avg 3,000sf				

Fast Food Restaurants				
Class D - Per Sq.Ft. Costs - Unit in-Place				
Marsh/Swift Valuation	Avg Qual	Gd Qual	Class C	Class B
Base (5/2022)	\$ 170.00	131%	\$ 182.00	\$ 237.00
HVAC Adj (extreme)	\$ 4.90	\$ 6.00		
Total	\$ 174.90	\$ 229.12		
Sprinklers	\$ 6.70	\$ 6.70 (wet) psf		
District (Eastern)	1			
Laconia	0.950			
Refined Cost per sf:	2023 \$ 166.16	\$ 217.66		
(does not include sprinklers) avg 3,000 to 4,000sqft				

Convenience Stores				
Class D - Per Sq.Ft. Costs - Unit in-Place				
Marsh/Swift Valuation	Avg Qual	Gd Qual	Class C	Class B
Base (5/2022)	\$ 114.00	125%	\$ 120.00	\$ 147.00
Climate Adj (Extreme)	\$ 6.02	\$ 6.02	\$ 6.02	\$ 6.02
Total	\$ 120.02	\$ 150.03		
Sprinklers	\$ 6.09	\$ 7.17 (wet) psf		
District (Eastern)	1			
Laconia	0.95			
Refined Cost per sf:	\$ 114.02	\$ 142.62		2023
(does not include elevators or sprinklers)				

NBHD Shopping Centers				
Class D - Per Sq.Ft. Costs - Unit in-Place				
Marsh/Swift Valuation	Avg Qual	Gd Qual	Class C	Class B
Base (5/2022)	\$ 115.00	121%	\$ 121.00	n/a
Climate Adj (Extreme)	\$ 18.30	\$ 18.30	\$ 18.30	
Total	\$ 133.30	\$ 161.29		
Sprinklers	\$ 3.02	\$ 3.46 (wet) psf		
District (Eastern)	1			
Laconia	0.950			
Refined Cost per sf:	\$ 126.64	\$ 153.23		2023
(does not include sprinklers)				
See M&S Sec/Pg 13/32 for tenant mix adjustments				

Discount Stores				
Class D - Per Sq.Ft. Costs - Unit in-Place				
Marsh/Swift Valuation	Avg Qual	Gd Qual	Class C	Class B
Base (5/2022)	\$ 84.00	129%	\$ 89.50	\$ 112.00
Climate Adj (Extreme)	\$ 6.02	\$ 6.02	\$ 6.02	\$ 6.02
Total	\$ 90.02	\$ 116.13		
Sprinklers	\$ 3.02	\$ 3.46 (wet) psf		
District (Eastern)	1			
Laconia	0.950			
Refined Cost per sf:	\$ 85.62	\$ 110.32		2023
(Does not include sprinklers) avg 150,000 sqft				



Regional Shopping Centers					
Class D - Per Sq.Ft. Costs - Unit in-Place					
Marsh/Swift Valuation	Avg Qual	Gd Qual	Class C	Class B	
Base (5/2022)	\$ 138.00	124%	\$ 146.00	\$ 215.00	
Climate Adj (Extreme)	\$ 2.20	\$ 2.20	\$ 2.20	\$ 2.20	
Total	\$ 140.20	\$ 173.85			
Sprinklers*	\$ 3.02	\$ 3.46 (wet) psf			
District (Eastern)	1				
Laconia	0.950				
Refined Cost per sf:	2023 \$ 133.19	\$ 165.16			
(does not include sprinklers)					
See M&S Sec/Pg 13/32 for tenant mix adjustments					

Mail Anchors					
Class D - Per Sq.Ft. Costs - Unit in-Place					
Marsh/Swift Valuation	Avg Qual	Gd Qual	Class C	Class B	
Base (5/2022)	\$ 112.00	126%	\$ 118.00	\$ 143.00	
Climate Adj (Extreme)	\$ 6.20	\$ 6.20	\$ 6.20	\$ 6.20	
Total	\$ 118.20	\$ 148.83			
Sprinklers	\$ 3.22	\$ 3.68 (wet) psf			
District (Eastern)	1				
Laconia	0.950				
Refined Cost per sf:	\$ 112.29	\$ 141.49	2023		
(does not include sprinklers) avg 100,000sqft					

Comparison of Marshall and Swift Eastern District Quarterly Cost Indexes

Bldg Class	1-Apr-23	1-Apr-22	1-Apr-21	1-Apr-20	Apr-19	Apr-18	Apr-17
Fireproof Steel Frame	4648.5	4353.6	3503.6	3378.2	3359.4	3186.9	3105.2
Reinforced Concrete	4369.8	4069.1	3538.6	3355	3305	3234.1	3149.2
Masonry bearing walls	4344.5	4109.1	3570.5	3340.6	3311	3231.9	3122.7
Wood Frame	4305	4093	3527.7	3275.5	3261.3	3184.4	3089.1
Metal Frame & walls	4126.5	3925.5	3281.8	3077.1	3058.1	2946.3	2850.1

By Percent Change	1-Apr-23	1-Apr-22	1-Apr-20	1-Apr-19	Apr-18	Apr-17
To 2023 (year-by-year)						
Fireproof Steel Frame	6.8%	24.3%	3.7%	0.6%	5.4%	2.6%
Reinforced Concrete	7.4%	15.0%	5.5%	1.5%	2.2%	2.7%
Masonry bearing walls	5.7%	15.1%	6.9%	0.9%	2.4%	3.5%
Wood Frame	5.2%	16.0%	7.7%	0.4%	2.4%	3.8%
Metal Frame & walls	5.1%	19.6%	6.7%	0.6%	3.8%	3.4%

Eastern:		0.99	1.03	1.02
Local Multipliers NH - April 2023				
	Class D	Class C	Class B	
Statewide	1.01	1.03	1.04	
Concord	0.96	0.97	0.99	
Dover	1.08	1.08	1.09	
Keene	0.96	0.96	0.98	
Laconia	0.95	0.96	0.97	Closest to Holderness
Littleton	0.94	0.95	0.96	
Manchester	1.01	1.04	1.04	
Nashua	1.11	1.14	1.16	
Portsmouth	1.04	1.05	1.05	
Rochester	1.04	1.06	1.07	
Salem	1.05	1.08	1.10	

(these are Marshall/Swift Classes, not CAMA grades)

**Income Approach – Income and Expense Data:** As previously described, the “Income Approach” is based upon the principle of “anticipation” which recognizes that value is created by the owner’s expectation of future benefits. Typically, these benefits are anticipated in the form of income, and/or in the anticipated increase in the property’s value over time. Therefore, a primary consideration is the relative level of anticipated income and expenses a property is likely to achieve, and “base” rates for both income and expenses must be established. Consequently, research was undertaken in order to identify the appropriate “base” levels of income and expenses for each commercial property “use” type, such as apartments, office, retail, industrial, etc. Holderness did not rely heavily on the income approach to value. No income and expense questionnaires were mailed during 2023.

**Income Approach – Vacancy and Capitalization Rates:** As illustrated in the above paragraphs, after the gross income and expenses for a particular property “use” have been identified, the next step in the development of the “Income Approach” is to subtract the anticipated (market-derived) vacancy rate from the potential gross revenue, to generate the “effective” gross income. The expenses are then subtracted from the effective gross income, in order to generate the net operating income, or “NOI”. The NOI is then divided by a “capitalization” rate, or the market-derived rate investors would expect on alternative investments that share the same degree of risk as the appraised property. The income approach was not developed for the individual properties in Holderness for the 2023 revaluation.

**Miscellaneous Tables:**

Extra Features and Outbuilding Codes and their values can be found in the data collection manual in the addenda of this report.

**Property Record Cards (of improved sales) utilized in analysis:** See spreadsheet attached in “Section 9” to this report. Based on information given to this firm from the New Hampshire Department of Revenue Administration, actual print outs of each property record card are no longer required for this manual. Reader can request cards through the Holderness Assessing Department.

**Property Record Cards (of improved sales) NOT utilized in analysis:** See spreadsheet that is in “Section 9” of this report.



**A full DATA COLLECTION MANUAL and FIELD REVIEW GUIDELINES  
for the Town of Holderness  
is attached to this report as an addenda item; along with the AVITAR MANUAL.  
These manuals will allow the reader to understand how the data collection process  
is conducted.**

## SECTION 8: STATISTICAL ANALYSIS, TESTING AND QUALITY CONTROL

### RATIO STUDIES USING OLD AND NEW ASSESSED VALUES

Following, are several studies showing before and after results of the 2023 revaluation. Sales included in this report, for analysis, are from April 1, 2022 to September 27, 2023. Sales from October 1, 2022 to September 30, 2023 will be referenced in the Department of Revenue Administration (DRA) report for 2023 equalization purposes. There are sales excluded in the sales analyses and studies that may be employed by the DRA in their equalization study for 2023. Properties that were not exposed to the open market were not included by the appraisers in the development of the 2023 appraised values. Often the DRA will include these sales in their studies.

Trimming: The appraisers did not employ trimming techniques in the development of the 2023 appraised values, rather, all verified arm's-length sales were included in the sales analyses developed and referenced throughout the project.

Ratio studies terms: The terms 'before' and 'after' were employed in the following analyses to designate what the statistics for the various categories were as a result of the 2023 update (after) and what the statistics would have been had no update occurred (before).

Ratio: As referenced throughout the report, a ratio is determined by dividing the appraised value by the sales price. So, for example, a property appraised for \$100,000 that sells for \$105,000 has a 'ratio' of 95% (rounded).

Median Ratio: The median ratio is the central point of a list of ratios arrayed from low to high. For example, the median ratio of the following set (95%, 100% 105%) is 100%. This method is used to determine levels of appraised values in a mass appraisal program.

#### Median Ratio Comparisons:

The Department of Revenue Administration's annual median ratios for the preceding five years were compiled and evaluated. Equalization Ratios for the Town of Holderness:

Equalization History	
Tax Year	EQ Rate:
2023*	98.7% (68% if no update)
2022	73.09
2021	94.65 (after revaluation)
2020	84.9
2019	90.6

It is our estimate based our analysis of all sales in the DRA equalization study timeframe, that the overall Median Assessment to Sale Ratio in Holderness will be approximately 99%. There were 58 qualified sales during the analysis time frame; Of those there were 31 qualified sales in Holderness from October 1, 2022 through September 27, 2023. We used these sales for our in-house ratio study.

The median ratio (if values were not adjusted) for 2023 would have been approximately 68%.

Coefficient of Dispersion (C.O.D.): The C.O.D. is a measure of the average dispersions existing within an array of ratios. Average absolute deviations from the median ratio are divided by the median ratio. For example, the C.O.D. of the above set of ratios is 3.3 (average of 5, 0, & 5, divided by 100). C.O.D.'s of 10 or less are considered by the IAAO and ASB to represent excellent assessment equity. The higher the C.O.D., the poorer the equity of the array.

Following are before and after Ratios and C.O.D. for all sale types for **HOLDERNESS:**

**Preliminary Ratio as calculated by our in house study using 10/01/2022 to 09/25/2023:**

0.99	<b>MEDIAN</b>	0.68
0.97	<b>AVERAGE</b>	0.69
0.03	<b>COD</b>	0.22
1.02	<b>PRD</b>	0.97
0.03	<b>AADEV</b>	0.15
0.96	<b>WT MEAN</b>	0.71
<b>2023</b>		<b>2022</b>

The 'equity' measure or C.O.D. has declined from a potential 22 to 3, which shows a large increase in assessment equity from the previous appraisals last conducted in 2021. The 3.0 C.O.D. is in line with industry standards of equity.

**SALES USED FOR THE ANALYSIS 04/01/2022 TO 09/27/2023:**

0.99	<b>MEDIAN</b>	0.70
0.98	<b>AVERAGE</b>	0.70
0.04	<b>COD</b>	0.20
1.01	<b>PRD</b>	1.04
0.04	<b>AADEV</b>	0.14
0.97	<b>WT MEAN</b>	0.67
<b>2023</b>		<b>2022</b>

**Strata Analysis Using Old and New Assessed Values:** These tables reflect sales used from **04/01/2022 to 09/27/2023**. See Section 9 for full print out of stratified sales analysis.

**OVERALL STATISTICS:  
2023 (AFTER) AND 2022 (PRIOR)**

0.99	<b>MEDIAN</b>	0.70
0.98	<b>AVERAGE</b>	0.70
0.04	<b>COD</b>	0.20
1.01	<b>PRD</b>	1.04
0.04	<b>AADEV</b>	0.14
0.97	<b>WT MEAN</b>	0.67
<b>2023</b>		<b>2022</b>

**SALES BY QUARTILE: 2023 (AFTER) AND 2022 (PRIOR)**

<b>QUARTILE</b>	<b>2023</b>	<b># SALES</b>	<b>2022</b>
<b>April 1, 2022 to June 30, 2022</b>	<b>1.01</b>	<b>11</b>	<b>0.72</b>
<b>July 1, 2022 to Sept 30, 2022</b>	<b>0.98</b>	<b>16</b>	<b>0.68</b>
<b>Oct 1, 2022 to Dec 31, 2022</b>	<b>0.96</b>	<b>10</b>	<b>0.72</b>
<b>Jan 1, 2023 to March 31, 2023</b>	<b>0.98</b>	<b>4</b>	<b>0.70</b>
<b>April 1, 2023 to June 30, 2023</b>	<b>0.98</b>	<b>7</b>	<b>0.78</b>
<b>July 1, 2023 to Sept 30, 2023</b>	<b>0.98</b>	<b>14</b>	<b>0.68</b>

**SALES BY LAND USE: 2023 (AFTER) AND 2022 (PRIOR)**

USE	2023	# SALES	2022
BMHD	1.00	1	0.42
BMHS	1.00	3	0.38
BMPK	1.00	15	0.65
BRCD	0.97	1	0.82
BRSA	0.99	29	0.72
MODEL/STYLE	2023	# SALES	2022
CAPE	0.98	10	0.70
COLONIAL	1.02	2	0.76
CONTEMP	0.97	4	0.76
COTTAGE	0.98	2	0.53
GARRISON	1.05	1	0.85
LOG	0.99	2	0.82
OLD STYLE	0.97	1	0.73
RANCH	0.92	7	0.72

**SALES BY CONDITION:  
2023 (AFTER) AND 2022 (PRIOR)**

CONDITION	2023	# SALES	2022
EXC	0.91	1	0.71
VG	0.95	6	0.61
GD	0.99	20	0.68
AV	1.00	20	0.69
FR	0.98	1	0.81
PR	1.00	1	0.99

**SALES BY QUALITY GRADE:  
2023 (AFTER) AND 2022 (PRIOR)**

QUAL GRADE	2023	# SALES	2022
A7	1.00	1	0.84
A5	0.77	1	0.60
A3	0.99	5	0.68
A2	0.97	6	0.76
A1	0.99	20	0.65
A0	1.00	13	0.71
B1	0.99	3	0.70

**SALES BY YEAR BUILT: 2023 (AFTER) AND 2022 (PRIOR)**

YEAR BUILT	2023	# SALES	2022
1900 OR LESS	0.99	2	0.90
1901-1949	0.98	4	0.72
1950 - 1969	0.99	2	0.55
1970 - 1989	0.99	13	0.72
1990 - 2009	0.99	23	0.65
2010 - 2019	1.00	4	0.69

**SALES BY STORY HEIGHT: 2023 (AFTER) AND 2022 (PRIOR)**

STORY	2023	# SALES	2022
A- 1.0	0.99	29	0.65
J- 1 + ATC	0.98	4	0.75
B- 1.5	0.96	4	0.64
C- 1.75	1.00	6	0.78
D- 2.0	0.99	6	0.83

**SALES BY EFFECTIVE SQUARE FOOT:  
2023 (AFTER) AND 2022 (PRIOR)**

EFF LIV AREA	2023	# SALES	2022
489 - 999	1.00	19	0.64
1000- 1399	0.92	3	0.42
1400- 1799	0.97	8	0.72
1800- 2199	0.99	2	0.80
2200- 2599	0.99	3	0.69
2600- 2999	0.99	8	0.83
3000- PLUS	0.99	6	0.70

**SALES BY ZONE: 2023 (AFTER) AND 2022 (PRIOR)**

ZONE (NHBD)	2023	# SALES	2022
1	0.98	12	0.81
4	0.99	1	0.59
7	0.88	2	1.00
9	0.99	8	0.82
11	0.97	2	0.71
14	0.99	8	0.70
16	0.97	6	0.35
19	0.98	6	0.64
21	1.00	2	0.76
27	0.99	1	0.33
28	0.99	1	1.10

PRICE-RELATED DIFFERENTIAL STUDIES

The Price-related differential, or, PRD is a statistic utilized to measure equality in assessments between higher priced properties vs. lower priced properties, otherwise referred to as regressivity (lower-priced properties assessed at a higher ratio than higher-priced properties) and progressivity (higher-priced properties assessed at a higher ratio than lower-priced properties). This statistic is calculated by dividing the mean assessment-to-sale ratio by the weighted mean ratio.<sup>4</sup> Ideally, this statistic should be 1.00, indicating no bias. However, given the vagaries of the market place, an acceptable range of PRD's is established from .98 to 1.03 by the International Association of Assessing Officers (IAAO) and the NH Assessing Standards Board (ASB).

Following are the price-related differential results of the HOLDERNESS 2023 cyclical revaluation: Sales from 10/01/2022 to 09/30/2023 from the preliminary study on the NHDRA equalization report.

2023 PRD	1.0
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2022 PRD	.97
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As can be seen from the above statistics, the PRD would be low if no update was completed at .97. After the update the PRD is lowered to an acceptable 1.0. 1.0 is within acceptable range and is the best one would expect.

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<sup>4</sup> International Association of Assessing Officers – Mass Appraisal of Real Property - 1999



## **SECTION 9:**

### **SALES ANALYSIS REPORTS**

#### **Statistical Analysis, Testing & Quality Control**

##### **All Sales Before and After Update of Value**

###### **Valid Sales**

###### **In-Valid Sales**

##### **Stratified Sales Before and After Update of Value:**

###### **By Quartile**

###### **By Land Use/Building Type**

###### **By Quality Grade**

###### **By Condition Ratio**

###### **By Year Built**

###### **By Story Height**

###### **By Effective Square Foot**

###### **By Zone (NHBD)**

PID	Street	LandUse	Zone	Acres	Model	BaseRateCode	SaleDate	SaleBook	SalePage	SaleQual	SaleImpr	SaleQualCode	2023 TOTAL		2022 TOTAL	
													ASSESSED	SALEPRICE	ASSESSED	ASSESSED
00022800004600000001	72 SEVEN PINES RD	L-R1	1	3.32	6 GARRISON	BRSA	4/1/2022	4718	31 Q		I		\$ 465,000	\$	486,000	\$ 393,400
00022800004700000201	SEVEN PINES RD	L-R1	1				4/4/2022	4718	410 Q		V		\$ 70,000	\$	69,400	\$ 71,000
000239000049000006401	2 BOULDERS RD	L-R1	1		0 MH	BMPK	4/4/2022	4719	75 Q		I		\$ 169,933	\$	189,000	\$ 127,500
00023900004900000301	14 OVERLOOK RD	L-R1	1		0 MH	BMPK	4/4/2022	4718	93 Q		I		\$ 194,933	\$	192,200	\$ 123,500
000239000049000009201	178 HIGH COUNTRY WAY	L-R1	1		0 MH	BMPK	4/22/2022	4722	590 Q		I		\$ 162,533	\$	177,600	\$ 119,700
000239000049000005901	7 HOLLOWES RD	L-R1	1		0 MH	BMPK	4/25/2022	4723	285 Q		I		\$ 192,400	\$	194,200	\$ 125,500
000239000049000011801	245 HIGH COUNTRY WAY	L-R1	1		0 MH	BMPK	4/27/2022	4723	744 Q		I		\$ 205,000	\$	207,500	\$ 133,700
00010200000800000001	9 CHRISTIAN LN	L-R1	13	0.275	OLD STYLE	BRSA	4/28/2022	4723	905 U		I		\$ 90,000	\$	138,900	\$ 180,700
00024000002900000101	97 PERKINS LN	L-R1	13	11	LOG	BRSA	5/3/2022	4725	142 U		I		\$ 250,000	\$	360,000	\$ 313,900
00022900001100000001	175 PERCH POND RD	L-R1	1		5 RANCH	BRSA	5/11/2022	4727	166 Q		I		\$ 405,000	\$	372,300	\$ 293,100
00022400006700000001	162 HERITAGE HILL RD	L-R1	19	1.32	SPL ENTRY	BRSA	5/13/2022	4727	876 U		I		\$ 175,000	\$	418,200	\$ 263,600
00010100002500000001	859 US RT 3	L-CI	14	0.29	RESTAURANT	BCRE	5/25/2022	4730	913 U		I		\$ 900,000	\$	1,278,200	\$ 1,066,800
00024400001500000101	115 US RT 3	L-R1	1	5.15	CAPE	BRSA	6/1/2022	4732	454 Q		I		\$ 480,000	\$	505,100	\$ 413,300
00022900001900000001	78 PERCH POND RD	L-R1	1	1.3	MH	BMHS	6/2/2022	4733	85 U		I		\$ 99,000	\$	134,500	\$ 91,100
000239000049000008501	34 UPPER MEADOWS RD	L-R1	1		0 MH	BMPK	6/13/2022	4735	587 Q		I		\$ 191,000	\$	190,700	\$ 123,300
00023900004300000001	1088 US RT 3	L-R1	1	7.4	CAPE	BRSA	6/13/2022	4735	692 U		I		\$ 300,000	\$	341,300	\$ 287,600
00022800002700000001	143 SEVEN PINES RD	L-R1	1	1.24	RANCH	BRSA	6/30/2022	4739	853 Q		I		\$ 360,000	\$	329,300	\$ 255,200
00024000001300000101	PERKINS LN	L-R1	5	5			7/11/2022	4741	965 U		V		\$ 50,000	\$	165,500	\$ 188,800
00021300003600002501	7 MUIRFIELD LN	L-R1	1	0	CONDO	BRCD	7/11/2022	4741	900 Q		I		\$ 285,000	\$	276,800	\$ 232,900
00024500000600000001	WHITE OAK POND RD	L-R1W	10	2			7/15/2022	4743	472 Q		V		\$ 69,933	\$	69,800	\$ 18,000
000239000049000011601	265 HIGH COUNTRY WAY	L-R1	1		0 MH	BMPK	7/15/2022	4743	600 Q		I		\$ 185,000	\$	200,900	\$ 129,400
00024700000400000001	97 LANE RD	L-R1	9	2.6	RANCH	BRSA	7/15/2022	4743	606 Q		I		\$ 420,000	\$	388,200	\$ 306,100
00025000001800000001	358 COXBORO RD	L-R1	9	7.2			7/20/2022	4744	659 U		V		\$ 285,000	\$	195,400	\$ 154,400
00021200000500000001	21 PEMI RIVER HEIGHTS	L-R1W	28	14.9			7/22/2022	4744	836 Q		V		\$ 200,000	\$	198,300	\$ 219,400
00010200003100000001	83 SHEPARD HILL RD	L-R1	1	1.8	RANCH	BRSA	8/11/2022	4742	292 Q		I		\$ 546,400	\$	400,300	\$ 344,300
00023900004900000001	24 NH RT 175	L-R1	21	1.86	CAPE	BRSA	8/12/2022	4750	266 Q		I		\$ 160,000	\$	160,500	\$ 158,000
00023900004900003501	15 WESTWOOD RD	L-R1	1		0 MH	BMPK	8/16/2022	4750	772 U		I		\$ 145,000	\$	173,900	\$ 115,200
00023800007000000001	356 OWL BROOK RD	L-R1	11	4.1	CONTEMP	BRSA	8/16/2022	4750	781 U		I		\$ 391,333	\$	296,300	\$ 192,200
00024500006000000001	US RT 3	L-R1	1	1.6			8/23/2022	4752	403 Q		V		\$ 87,533	\$	79,500	\$ 68,700
00022200001100000001	224 BEEDE RD	L-R1	1	8.735	RANCH	BRSA	8/24/2022	4752	509 Q		I		\$ 649,533	\$	645,900	\$ 526,200
00023900004900004701	6 HOLLOWES RD	L-R1	1		0 MH	BMPK	8/25/2022	4753	119 Q		I		\$ 182,000	\$	207,000	\$ 133,400
00021000003000005801	13 EASY ST	L-R1	27	0	MH	BMHS	8/29/2022	4753	757 Q		I		\$ 78,533	\$	80,600	\$ 29,500
00023400000500000001	10 PERCH ISLAND	L-R1W	16	0.2	COTTAGE	BRSA	9/1/2022	4755	23 Q		I		\$ 2,500,000	\$	2,427,000	\$ 878,900
00023200000700000001	MOONEY POINT RD	L-R1	11	0.96			9/1/2022	4754	994 U		V		\$ 8,000,000	\$	121,000	\$ 68,400
00023400000100000001	32 GREGG POINT RD	L-R1W	4	3.2	COTTAGE	BRSA	9/1/2022	4754	994 U		I		\$ 8,000,000	\$	5,542,600	\$ 3,326,100
00010200002800000001	752 US RT 3	L-R1W	4	0.96	RANCH	BRSA	9/2/2022	4755	640 Q		I		\$ 3,400,000	\$	3,355,000	\$ 2,003,300
000239000049000010301	272 HIGH COUNTRY WAY	L-R1	1		0 MH	BMPK	9/19/2022	4758	773 Q		I		\$ 190,000	\$	181,300	\$ 114,800
00024500006800000001	WHITE OAK POND RD	L-R1W	10	45			9/28/2022	4760	879 U		V	36/21	\$ 300,000	\$	292,500	\$ 545,100
00024500006900000001	PINE ISLAND (WHITE	L-CUW	10	0.79			9/28/2022	4760	879 U		V	36/21	\$ 300,000	\$	212,300	\$ 225,900
00024100006800000001	454 US RT 3	L-R1	1	2.574	CAPE	BRSA	9/28/2022	4760	933 Q		I		\$ 349,933	\$	337,900	\$ 238,600
00020500001500000001	68 PINEHURST RD	L-R1	11	4.2	RANCH	BRSA	9/29/2022	4761	123 Q		I		\$ 689,000	\$	685,000	\$ 515,600
00024700002100000001	312 LANE RD	L-R1A	7	5.001	CAPE	BRSA	10/4/2022	4762	170 Q		I		\$ 1,535,000	\$	1,187,100	\$ 921,800
00021000003000000401	13 CARLA CT	L-R1	27		0 MH	BMHS	10/11/2022	4766	384 U		I		\$ 5,000	\$	33,400	\$ 6,400
00023600005600000001	KESUMPE PT RD	L-R1	17	1.412			10/14/2022	4764	147 Q		V		\$ 150,000	\$	148,900	\$ 52,100
0002500000900000501	EAST HOLDERNESS RD	L-R1	9	4.15			10/17/2022	4764	637 U		V		\$ 215,000	\$	145,500	\$ 113,900
0002500000900000601	EAST HOLDERNESS RD	L-R1	9	6.95			10/17/2022	4764	637 U		V		\$ 215,000	\$	161,700	\$ 126,500
00025000014000000001	245 HAWKINS POND RD	L-R1	9	5.86	CONTEMP	BRSA	10/17/2022	4764	598 Q		I		\$ 795,000	\$	784,000	\$ 737,400
00024600003100000001	228 COXBORO RD	L-R1	9	4.95	OLD STYLE	BRSA	10/20/2022	4759	147 Q		I		\$ 649,000	\$	629,400	\$ 476,900
00022800002100000001	95 SEVEN PINES RD	L-R1	1	1.6			10/27/2022	4766	723 Q		V		\$ 80,000	\$	79,300	\$ 72,500



PID	Street	LandUse	Zone	Acres	Model	BaseRateCode	SaleDate	SaleBook	SalePage	SaleQual	SaleImpr	SaleQualCode	SalePrice	2023 TOTAL		2022 TOTAL	
														ASSESSED		ASSESSED	
00021300001400000001	6 MERRILLWOOD DR	L-R1	19	1.2	CAPE	BRSA	11/14/2022	4768	390	Q			\$ 438,000	\$	\$ 431,900	\$	\$ 300,700
00024500003900000001	249 US RT 3 - SITE # C08	L-R1	1	0			11/18/2022			U			\$ 12,000	\$	\$ 200	\$	\$ 9,600
00022700005000000001	22 SARGENT RD	L-R1	19	9.55	CONTEMP	BRSA	11/19/2022	4768	873	Q			\$ 730,000	\$	\$ 694,700	\$	\$ 446,200
00025500001900000001	400 COXBORO RD	L-R1	9	2.3	CONTEMP	BRSA	11/19/2022	4768	916	Q			\$ 950,000	\$	\$ 949,800	\$	\$ 802,100
00024700000900000001	167 LANE RD	L-R1	9	2	LOG	BRSA	11/22/2022	4771	882	Q			\$ 499,000	\$	\$ 498,400	\$	\$ 389,000
00022400005300000001	21 TRIVETT LN	L-R1	19	1.18	CAPE	BRSA	12/5/2022	4774	126	Q			\$ 675,000	\$	\$ 673,100	\$	\$ 487,500
00023500001300000001	17819 SHADBUSH RD	L-R1W	4	2.89	COTTAGE	BRSA	12/22/2022	4777	616	U			\$ 300,000	\$	\$ 3,277,700	\$	\$ 1,971,400
00022200001400000201	BEDE RD	L-R1	1	12.167		BRSA	12/27/2022	4778	148	U	V		\$ 125,000	\$	\$ 206,400	\$	\$ 197,400
00023800002100000001	28 BOB HOUSE RD	L-R1	11	6.55	CONTEMP	BRSA	1/17/2023	4780	856	Q			\$ 655,000	\$	\$ 620,100	\$	\$ 439,900
00022200001400000101	BEDE RD	L-R1	1	16.516			1/29/2023	4778	575	U	V		\$ 125,000	\$	\$ 238,700	\$	\$ 228,200
00021300003600001701	17-Sep TROON TER	L-R1	1	0	CONDO	BRCD	1/31/2023	4782	957	U			\$ 242,466	\$	\$ 303,500	\$	\$ 253,800
000239000049000004301	97 HIGH COUNTRY WAY	L-R1	1	0	MH	BMPK	2/13/2023	4784	205	Q			\$ 165,000	\$	\$ 168,900	\$	\$ 122,000
00024500002100000001	147 US RT 3	L-R1	1	0.7	CAPE	BRSA	2/14/2023	4784	283	Q			\$ 265,000	\$	\$ 259,600	\$	\$ 215,400
00022900001700000001	88 PERCH POND RD	L-R1	1	1.61	MH	BMHD	3/17/2023	4789	286	U			\$ 50,000	\$	\$ 267,500	\$	\$ 172,000
000239000049000010001	206 HIGH COUNTRY WAY	L-R1	1	0	MH	BMPK	3/17/2023	4789	328	Q			\$ 207,000	\$	\$ 202,300	\$	\$ 119,100
00010100000400000101	71 MAPLE RIDGE RD	L-R1	5	7.63			4/21/2023	4795	174	U	V		\$ 700,000	\$	\$ 244,000	\$	\$ 189,500
00023900004900008001	140 HIGH COUNTRY WAY	L-R1	1	0	MH	BMPK	4/27/2023	4796	3	Q			\$ 202,533	\$	\$ 186,600	\$	\$ 111,200
00010200003300000001	14 SERENITY LN	L-R1	1	2.319	COLONIAL	BRSA	5/3/2023	4797	358	U			\$ 585,000	\$	\$ 612,500	\$	\$ 581,700
00010200003300000001	9 SERENITY LN	L-CI	31	10.001	HOTEL/MOTE	BCHM	5/12/2023	4797	329	U			\$ 1,497,333	\$	\$ 1,661,100	\$	\$ 2,044,000
00024700006200000001	LANE RD	L-R1	9	11.63		BRSA	5/26/2023	4802	252	U	V		\$ 125,000	\$	\$ 261,200	\$	\$ 212,900
00021000003400000001	386 MOUNT PROSPECT RD	L-R1	19	5.5	CAPE	BRSA	6/5/2023	4804	147	U			\$ 215,000	\$	\$ 422,900	\$	\$ 251,500
00024000002500000001	16 HEMLOCK WAY	L-R1W	14	2	COTTAGE	BRSA	6/9/2023	4805	231	Q			\$ 1,051,000	\$	\$ 1,045,300	\$	\$ 737,300
00021800000700000001	212 PINEHURST RD	L-R1W	4	6.9	CAPE	BRSA	6/15/2023	4806	593	U			\$ 7,000,000	\$	\$ 4,468,300	\$	\$ 2,337,000
00024100006700000001	464 US RT 3	L-R1	1	0.3	OLD STYLE	BRSA	6/20/2023	4807	200	U			\$ 599,000	\$	\$ 445,500	\$	\$ 317,600
00022800001000000001	479 NH RT 175	L-R1	21	1.52	MH	BMHS	6/29/2023	4809	709	Q			\$ 125,533	\$	\$ 125,000	\$	\$ 66,900
00024100000300000001	33 COXBORO RD	L-R1	9	2.8	GAMBREL	BRSA	6/29/2023	4809	519	U			\$ 265,000	\$	\$ 452,900	\$	\$ 376,800
00024100001050000001	177 SHEPARD HILL RD	L-R1	9	4.1	OLD STYLE	BRSA	6/29/2023	4809	598	U			\$ 1,000,000	\$	\$ 601,400	\$	\$ 421,200
00023700000300000101	211 NH RT 175	L-R1	21	2.6	MH	BMHD	7/3/2023	4810	531	U			\$ 345,000	\$	\$ 352,300	\$	\$ 211,900
00021300000600000001	7 MERRILLWOOD DR	L-R1	19	1.3	CAPE	BRSA	7/17/2023	4813	162	Q			\$ 600,000	\$	\$ 561,600	\$	\$ 362,600
00024700000300000001	89 LANE RD	L-R1	9	2.79	COLONIAL	BRSA	7/21/2023	4813	879	Q			\$ 410,000	\$	\$ 345,000	\$	\$ 345,000
00024700002700000001	LANE RD	L-R1A	7	1.111		BRSA	7/24/2023	4814	267	Q	V		\$ 125,000	\$	\$ 123,900	\$	\$ 174,900
00025000002100000001	280 COXBORO RD	L-R1	9	3.21	CAPE	BRSA	7/25/2023	4814	977	Q			\$ 480,000	\$	\$ 474,700	\$	\$ 412,100
00022800002400000001	4 SMITH RD	L-R1	1	33			7/31/2023	4816	224	U	V		\$ 300,000	\$	\$ 261,000	\$	\$ 243,300
00021000000300006501	83 LIVERMORE RD	L-R1	27	0	MH	BMHD	8/1/2023	4816	804	Q			\$ 134,933	\$	\$ 134,300	\$	\$ 56,600
00025000003300000001	COXBORO RD	L-R1	9	2.27		BRSA	8/1/2023	4816	694	Q	V		\$ 142,000	\$	\$ 140,800	\$	\$ 112,900
00022400007000000001	128 HERITAGE HILL RD	L-R1	19	1	CAPE	BRSA	8/3/2023	4817	510	Q			\$ 365,000	\$	\$ 356,400	\$	\$ 220,100
00024500002000000001	362 US RT 3	L-R1	1	3.522	LOG	BRSA	8/4/2023	4817	564	Q			\$ 680,000	\$	\$ 669,600	\$	\$ 585,400
00021200000300000001	1177 NH RT 175	L-CI	27	1.84	MANUFACTUR	BRSA	8/4/2023	4817	912	U			\$ 750,000	\$	\$ 1,180,500	\$	\$ 1,110,000
00024100001150000001	19 MARSTON RD	L-R1	1	0.8	RANCH	BRSA	8/14/2023	4819	598	U			\$ 170,000	\$	\$ 281,800	\$	\$ 229,000
00022800003800000001	34 STONEHOUSE RD	L-R1	19	13.1	CONTEMP	BRSA	8/16/2023	4820	113	U			\$ 605,000	\$	\$ 590,200	\$	\$ 351,800
00023900004900001101	34 OVERLOOK RD	L-R1	1	0	MH	BMPK	8/21/2023	4820	755	Q			\$ 221,533	\$	\$ 197,800	\$	\$ 125,400
00023900004900009001	7 UPPER MEADOWS RD	L-R1	1	0	MH	BMPK	8/22/2023	4816	289	U			\$ 175,000	\$	\$ 188,500	\$	\$ 127,100
00022700001100001001	PLEASANT PLACE DR.	L-R1	27	1.33		BRSA	8/23/2023	4821	487	Q	V		\$ 155,000	\$	\$ 152,900	\$	\$ 51,700
00021000000300005901	11 EASY ST	L-R1	27	0	MH	BMHS	8/28/2023	4822	725	Q			\$ 92,533	\$	\$ 84,200	\$	\$ 31,200
00024100001200000001	628 US RT 3	L-R1W	18	0.88	COTTAGE	BRSA	9/12/2023	4825	879	U			\$ 4,358,000	\$	\$ 1,799,600	\$	\$ 1,410,200
00024100001010000001	81 ASQUAM RD	L-R1	9	3.3	ANTIQUE	BRSA	9/12/2023	4825	879	U			\$ 4,358,000	\$	\$ 1,096,800	\$	\$ 842,200
00023900004900001401	39 OVERLOOK RD	L-R1	1	0	MH	BMPK	9/19/2023	4827	248	Q			\$ 220,000	\$	\$ 212,300	\$	\$ 136,000
00022700002600000001	SARGENT RD	L-R1	19	0.69			9/22/2023	4828	177	U	V		\$ 325,000	\$	\$ 8,900	\$	\$ 3,400
00022400000120000001	5 BIRCH LN	L-R1	19	6.65	COLONIAL	BRSA	9/22/2023	4827	697	Q			\$ 740,000	\$	\$ 731,400	\$	\$ 501,500

PID	Street	Street	LandUse	Zone	Acres	Model	BaseRateCode	SaleDate	SaleBook	SalePage	SaleQual	SaleImpr	SaleQualCode	SalePrice	2023 TOTAL		2022 TOTAL	
															ASSESSED	ASSESSED	ASSESSED	ASSESSED
000239000049000001201	11	OVERLOOK RD	L-R1	1	0	MH	BMPK	9/25/2023	4828	199	Q	I		\$ 184,533	\$	182,500	\$	118,200
000213000048000000001		MT PROSPECT RD	L-R1	19	2.82			9/27/2023	4828	626	U	I	21	\$ 579,000	\$	151,500	\$	61,000
000213000049000000001	310	MOUNT PROSPECT RD	L-R1	19	2.63	ANTIQUE	BRSA	9/27/2023	4828	626	U	I	21	\$ 579,000	\$	459,200	\$	321,600



PID	Street	LandUse	Zone	Acres	Model	BaseRateCode	SaleDate	SalePrice	2023 TOTAL ASSESSED	2023 RATIO	2022 TOTAL ASSESSED	2022 RATIO
00024700002100000001	312 LANE RD	L-R1A	7	5.001	CAPE	BRSA	10/4/2022	\$ 1,535,000	\$ 1,187,100	0.77	\$ 921,800	0.60
00023600005600000001	KESUMPE PT RD	L-R1	17	1.412			10/14/2022	\$ 150,000	\$ 148,900	0.99	\$ 52,100	0.35
00025500001400000001	245 HAWKINS POND RD	L-R1	9	5.86	CONTEMP	BRSA	10/17/2022	\$ 795,000	\$ 784,000	0.99	\$ 737,400	0.93
00024600003100000001	228 COXBORO RD	L-R1	9	4.95	OLD STYLE	BRSA	10/20/2022	\$ 649,000	\$ 629,400	0.97	\$ 476,900	0.73
00022800002100000001	95 SEVEN PINES RD	L-R1	1	1.6			10/27/2022	\$ 80,000	\$ 79,300	0.99	\$ 72,500	0.91
00021300001400000001	6 MERRILLWOOD DR	L-R1	19	1.2	CAPE	BRSA	11/4/2022	\$ 438,000	\$ 431,900	0.99	\$ 300,700	0.69
00022700005000000001	22 SARGENT RD	L-R1	19	9.55	CONTEMP	BRSA	11/9/2022	\$ 730,000	\$ 694,700	0.95	\$ 446,200	0.61
00025500001900000001	400 COXBORO RD	L-R1	9	2.3	CONTEMP	BRSA	11/9/2022	\$ 950,000	\$ 949,800	1.00	\$ 802,100	0.84
00024700000900000001	167 LANE RD	L-R1	9	2	LOG	BRSA	11/22/2022	\$ 499,000	\$ 498,400	1.00	\$ 389,000	0.78
00022400005300000001	21 TRIVETT LN	L-R1	19	1.18	CAPE	BRSA	12/5/2022	\$ 675,000	\$ 673,100	1.00	\$ 487,500	0.72
00023800002100000001	28 BOB HOUSE RD	L-R1	11	6.55	CONTEMP	BRSA	1/17/2023	\$ 655,000	\$ 620,100	0.95	\$ 439,900	0.67
00023900004900004301	97 HIGH COUNTRY WAY	L-R1	1	0	MH	BMPK	2/13/2023	\$ 165,000	\$ 168,900	1.02	\$ 122,000	0.74
00024500002100000001	147 US RT 3	L-R1	1	0.7	CAPE	BRSA	2/14/2023	\$ 265,000	\$ 259,600	0.98	\$ 215,400	0.81
000239000049000010001	206 HIGH COUNTRY WAY	L-R1	1	0	MH	BMPK	3/17/2023	\$ 207,000	\$ 202,300	0.98	\$ 119,100	0.58
00023900004900008001	140 HIGH COUNTRY WAY	L-R1	1	0	MH	BMPK	4/27/2023	\$ 202,533	\$ 186,600	0.92	\$ 111,200	0.55
00024000002500000001	16 HEMLOCK WAY	L-R1W	14	2	COTTAGE	BRSA	6/9/2023	\$ 1,051,500	\$ 1,045,300	0.99	\$ 737,300	0.70
00022800001000000001	479 NH RT 175	L-R1	21	1.52	MH	BMHS	6/29/2023	\$ 125,533	\$ 125,000	1.00	\$ 66,900	0.53
00021300000600000001	7 MERRILLWOOD DR	L-R1	19	1.3	CAPE	BRSA	7/17/2023	\$ 600,000	\$ 561,600	0.94	\$ 362,600	0.60
00024700003000000001	89 LANE RD	L-R1	9	2.79	COLONIAL	BRSA	7/21/2023	\$ 410,000	\$ 434,000	1.06	\$ 345,000	0.84
00024700002700000001	LANE RD	L-R1A	7	1.111			7/24/2023	\$ 125,000	\$ 123,900	0.99	\$ 174,900	1.40
00025000002100000001	280 COXBORO RD	L-R1	9	3.21	CAPE	BRSA	7/25/2023	\$ 480,000	\$ 474,700	0.99	\$ 412,100	0.86
00021000000300006501	83 LIVERMORE RD	L-R1	27	0	MH	BMHD	8/1/2023	\$ 134,933	\$ 134,300	1.00	\$ 56,600	0.42
00025000003300000001	COXBORO RD	L-R1	9	2.27			8/1/2023	\$ 142,000	\$ 140,800	0.99	\$ 112,900	0.80
00022400007000000001	128 HERITAGE HILL RD	L-R1	19	1	CAPE	BRSA	8/3/2023	\$ 365,000	\$ 356,400	0.98	\$ 220,100	0.60
00024500000200000001	362 US RT 3	L-R1	1	3.522	LOG	BRSA	8/4/2023	\$ 680,000	\$ 669,600	0.98	\$ 585,400	0.86
00023900004900001101	34 OVERLOOK RD	L-R1	1	0	MH	BMPK	8/21/2023	\$ 221,533	\$ 197,800	0.89	\$ 125,400	0.57
00022700001100001001	PLEASANT PLACE DR.	L-R1	27	1.33			8/23/2023	\$ 155,000	\$ 152,900	0.99	\$ 51,700	0.33
00021000000300005901	11 EASY ST	L-R1	27	0	MH	BMHS	8/28/2023	\$ 92,533	\$ 84,200	0.91	\$ 31,200	0.34
00023900004900001401	39 OVERLOOK RD	L-R1	1	0	MH	BMPK	9/19/2023	\$ 220,000	\$ 212,300	0.97	\$ 136,000	0.62
00022400001200000001	5 BIRCH LN	L-R1	19	6.65	COLONIAL	BRSA	9/22/2023	\$ 740,000	\$ 731,400	0.99	\$ 501,500	0.68
00023900004900001201	11 OVERLOOK RD	L-R1	1	0	MH	BMPK	9/25/2023	\$ 184,533	\$ 182,500	0.99	\$ 118,200	0.64
								\$ 13,722,598	\$ 13,140,800		\$ 9,731,600	
										0.99	MEDIAN	0.68
										0.97	AVERAGE	0.69
										0.03	COD	0.22
										1.02	PRD	0.97
										0.03	AADEV	0.15
										0.96	WT MEAN	0.71
										2023		2022

PID	Street	LandUse	Zone	Acres	Model	BaseRateCode	SaleDate	SaleBook	SalePage	SaleQual	Sale			2023 TOTAL ASSESSED	2022 TOTAL ASSESSED
											QualCode	SalePrice	SaleImpr		
000102000008000000001	9 CHRISTIAN LN	L-R1	13	0.275	OLD STYLE	BRSA	4/28/2022	4723	905 U	I		25 \$	90,000	\$	138,900 \$
00024000002900000101	97 PERKINS LN	L-R1	13	11	LOG	BRSA	5/3/2022	4725	142 U	I		90 \$	250,000	\$	360,000 \$
00022400006700000001	162 HERITAGE HILL RD	L-R1	19	1.32	SPL ENTRY	BRSA	5/13/2022	4727	876 U	I		24 \$	175,000	\$	418,200 \$
00010100002500000001	859 US RT 3	L-CI	14	0.29	RESTAURANT	BCRE	5/25/2022	4730	913 U	I		38 \$	900,000	\$	1,278,200 \$
00022900001900000001	78 PERCH POND RD	L-R1	1	1.3	MH	BMHS	6/2/2022	4733	85 U	I		38 \$	99,000	\$	134,500 \$
00023900004300000001	1088 US RT 3	L-R1	1	7.4	CAPE	BRSA	6/13/2022	4735	692 U	I		24 \$	300,000	\$	341,300 \$
00024000001300000101	PERKINS LN	L-R1	5	5			7/11/2022	4741	965 U	V		38 \$	50,000	\$	188,800 \$
00025000001800000001	358 COXBORO RD	L-R1	9	7.2			7/20/2022	4744	659 U	V		21 \$	285,000	\$	195,400 \$
00023900004900003501	15 WESTWOOD RD	L-R1	1	0	MH	BMPK	8/16/2022	4750	772 U	I		13 \$	145,000	\$	173,900 \$
00023800007000000001	356 OWL BROOK RD	L-R1	11	4.1	CONTEMP	BRSA	8/16/2022	4750	781 U	I		19 \$	391,333	\$	296,300 \$
00023200000700000001	MOONEY POINT RD	L-R1	11	0.96			9/1/2022	4754	994 U	V		21 \$	8,000,000	\$	121,000 \$
00023400000100000001	32 GREGG POINT RD	L-R1W	4	3.2	COTTAGE	BRSA	9/1/2022	4754	994 U	V		21 \$	8,000,000	\$	5,542,600 \$
00024500006800000001	WHITE OAK POND RD	L-R1W	10	45			9/28/2022	4760	879 U	V	36/21	\$	300,000	\$	292,500 \$
00024500006900000001	PINE ISLAND (WHITE	L-CUW	10	0.79			9/28/2022	4760	879 U	V	36/21	\$	300,000	\$	212,300 \$
00021000000300000401	13 CARLA CT	L-R1	27	0	MH	BMHS	10/11/2022	4766	384 U	I		38 \$	5,000	\$	33,400 \$
0002550000900000501	EAST HOLDERNESS RD	L-R1	9	4.15			10/17/2022	4764	637 U	V		21 \$	215,000	\$	145,500 \$
0002550000900000601	EAST HOLDERNESS RD	L-R1	9	6.95			10/17/2022	4764	637 U	V		21 \$	215,000	\$	161,700 \$
0002450000390000C0801	249 US RT 3 - SITE # C08	L-R1	1	0			11/8/2022			U		23 \$	12,000	\$	200 \$
00023500001300000001	17&19 SHADBUSH RD	L-R1W	4	2.89	COTTAGE	BRSA	12/22/2022	4777	616 U	I		27 \$	300,000	\$	3,277,700 \$
00022200001400000201	BEEDE RD	L-R1	1	12.167			12/22/2022	4778	148 U	V		38 \$	125,000	\$	206,400 \$
00021300003600001701	17-Sep TROON TER	L-R1	1	16.516			1/29/2023	4778	575 U	V		24 \$	125,000	\$	238,700 \$
00022900001700000001	88 PERCH POND RD	L-R1	1	1.61	MH	BRCD	1/31/2023	4782	957 U	I		38 \$	242,466	\$	303,500 \$
00010100000400000101	71 MAPLE RIDGE RD	L-R1	5	7.63		BMHD	3/17/2023	4789	286 U	I		27 \$	50,000	\$	267,500 \$
00010200003200000001	14 SERENITY LN	L-R1	1	2.319	COLONIAL	BRSA	4/21/2023	4795	174 U	V		38 \$	700,000	\$	244,000 \$
00010200003300000001	9 SERENITY LN	L-CI	31	10.001	HOTEL/MOTE	BCHM	5/3/2023	4797	329 U	I		21 \$	1,497,333	\$	1,661,100 \$
00024700006200000001	LANE RD	L-R1	9	11.63			5/12/2023	4797	329 U	I		38 \$	125,000	\$	261,200 \$
00021000003400000001	386 MOUNT PROSPECT RD	L-R1	19	5.5	CAPE	BRSA	5/26/2023	4802	252 U	V		38 \$	125,000	\$	422,900 \$
00021800000700000001	212 PINEHURST RD	L-R1W	4	6.9	CAPE	BRSA	6/5/2023	4804	147 U	I		33 \$	7,000,000	\$	4,468,300 \$
00024100006700000001	464 US RT 3	L-R1	1	0.3	OLD STYLE	BRSA	6/15/2023	4806	593 U	I		38 \$	599,000	\$	445,500 \$
00024100003800000001	33 COXBORO RD	L-R1	9	2.8	GAMBREL	BRSA	6/20/2023	4807	200 U	I		38 \$	265,000	\$	452,900 \$
000241000010500000001	177 SHEPARD HILL RD	L-R1	9	4.1	OLD STYLE	BRSA	6/29/2023	4809	519 U	I		38 \$	1,000,000	\$	601,400 \$
00023700000300000101	211 NH RT 175	L-R1	21	2.6	MH	BMHD	7/3/2023	4810	531 U	I		15 \$	345,000	\$	352,300 \$
00022800002400000001	4 SMITH RD	L-R1	1	33			7/31/2023	4816	224 U	V		90 \$	300,000	\$	261,000 \$
00021200000300000001	1177 NH RT 175	L-CI	27	1.84	MANUFACTUR	BIND	8/4/2023	4817	912 U	I		40 \$	750,000	\$	1,110,500 \$
00024100001500000001	19 MARSTON RD	L-R1	1	0.8	RANCH	BRSA	8/14/2023	4819	598 U	I		28 \$	170,000	\$	281,800 \$
00022800003800000001	34 STONEHOUSE RD	L-R1	19	13.1	CONTEMP	BRSA	8/16/2023	4820	113 U	I		90 \$	605,000	\$	590,200 \$
00023900004900009001	7 UPPER MEADOWS RD	L-R1	1	0	MH	BMPK	8/22/2023	4816	289 U	I		22 \$	175,000	\$	188,500 \$
00024100001200000001	628 US RT 3	L-R1W	18	0.88	COTTAGE	BRSA	9/12/2023	4825	879 U	I		21 \$	4,358,000	\$	1,799,600 \$
000241000010100000001	81 ASQUAM RD	L-R1	9	3.3	ANTIQU	BRSA	9/12/2023	4825	879 U	I		21 \$	4,358,000	\$	1,096,800 \$
00022700002600000001	SARGENT RD	L-R1	19	0.69			9/22/2023	4828	177 U	V		16 \$	325,000	\$	8,900 \$
00021300004800000001	MT PROSPECT RD	L-R1	19	2.82			9/27/2023	4828	626 U	I		21 \$	579,000	\$	151,500 \$
00021300004900000001	310 MOUNT PROSPECT RD	L-R1	19	2.63	ANTIQU	BRSA	9/27/2023	4828	626 U	I		21 \$	579,000	\$	459,200 \$



PID	Street	LandUse	Zone	Acres	Model	BaseRateCode	SaleDate	SalePrice	2023 TOTAL ASSESSED	2023 RATIO	2022 TOTAL ASSESSED	2022 RATIO
00022800004600000001	72 SEVEN PINES RD	L-R1	1	1	6 GARRISON	BRSA	4/1/2022	\$ 465,000	\$ 486,000	1.05	\$ 393,400	0.85
00022800004700000201	SEVEN PINES RD	L-R1	1	3.32			4/4/2022	\$ 70,000	\$ 69,400	0.99	\$ 71,000	1.01
00023900004900006401	2 BOULDERS RD	L-R1	1	0	0 MH	BMPK	4/4/2022	\$ 169,933	\$ 189,000	1.11	\$ 127,500	0.75
00023900004900000301	14 OVERLOOK RD	L-R1	1	0	0 MH	BMPK	4/4/2022	\$ 194,933	\$ 192,200	0.99	\$ 123,500	0.63
00023900004900009201	178 HIGH COUNTRY WAY	L-R1	1	0	0 MH	BMPK	4/22/2022	\$ 162,533	\$ 177,600	1.09	\$ 119,700	0.74
00023900004900005901	7 HOLLOWES RD	L-R1	1	0	0 MH	BMPK	4/25/2022	\$ 192,400	\$ 194,200	1.01	\$ 125,500	0.65
00023900004900011801	245 HIGH COUNTRY WAY	L-R1	1	0	0 MH	BMPK	4/27/2022	\$ 205,000	\$ 207,500	1.01	\$ 133,700	0.65
00022900001100000001	175 PERCH POND RD	L-R1	1	5	5 RANCH	BRSA	5/11/2022	\$ 405,000	\$ 372,300	0.92	\$ 293,100	0.72
00024400001500000101	115 US RT 3	L-R1	1	5.15	5 CAPE	BRSA	6/1/2022	\$ 480,000	\$ 505,100	1.05	\$ 413,300	0.86
00023900004900008501	34 UPPER MEADOWS RD	L-R1	1	0	0 MH	BMPK	6/13/2022	\$ 191,000	\$ 190,700	1.00	\$ 123,300	0.65
00022800002700000001	143 SEVEN PINES RD	L-R1	1	1.24	1 RANCH	BRSA	6/30/2022	\$ 360,000	\$ 329,300	0.91	\$ 255,200	0.71
00021300003600002501	7 MUIRFIELD LN	L-R1	1	0	0 CONDO	BRCD	7/11/2022	\$ 285,000	\$ 276,800	0.97	\$ 232,900	0.82
00024500006600000001	WHITE OAK POND RD	L-R1W	10	2			7/15/2022	\$ 69,933	\$ 69,800	1.00	\$ 18,000	0.26
00023900004900011601	265 HIGH COUNTRY WAY	L-R1	1	0	0 MH	BMPK	7/15/2022	\$ 185,000	\$ 200,900	1.09	\$ 129,400	0.70
00024700004000000001	97 LANE RD	L-R1	9	2.6	2.6 RANCH	BRSA	7/15/2022	\$ 420,000	\$ 388,200	0.92	\$ 306,100	0.73
00021200005000000001	21 PEMI RIVER HEIGHTS	L-R1W	28	14.9			7/22/2022	\$ 200,000	\$ 198,300	0.99	\$ 219,400	1.10
00010200003100000001	83 SHEPARD HILL RD	L-R1	1	1.8	1.8 RANCH	BRSA	8/11/2022	\$ 546,400	\$ 400,300	0.73	\$ 344,300	0.63
00023900004100000001	24 NH RT 175	L-R1	21	1.86	1.86 CAPE	BRSA	8/12/2022	\$ 160,000	\$ 160,500	1.00	\$ 158,000	0.99
00024500006600000001	US RT 3	L-R1	1	1.6			8/23/2022	\$ 87,533	\$ 79,500	0.91	\$ 68,700	0.78
00022200001100000001	224 BEEDE RD	L-R1	1	8.735	1 RANCH	BRSA	8/24/2022	\$ 649,533	\$ 645,900	0.99	\$ 526,200	0.81
00023900004900004701	6 HOLLOWES RD	L-R1	1	0	0 MH	BMPK	8/25/2022	\$ 182,000	\$ 207,000	1.14	\$ 133,400	0.73
00021000003000005801	13 EASY ST	L-R1	27	0	0 MH	BMHS	8/29/2022	\$ 78,533	\$ 80,600	1.03	\$ 29,500	0.38
00023400005000000001	10 PERCH ISLAND	L-R1W	16	0.2	0.2 COTTAGE	BRSA	9/1/2022	\$ 2,500,000	\$ 2,427,000	0.97	\$ 878,900	0.35
00010200002800000001	752 US RT 3	L-R1W	4	0.96	0.96 RANCH	BRSA	9/2/2022	\$ 3,400,000	\$ 3,355,000	0.99	\$ 2,003,300	0.59
00023900004900010301	272 HIGH COUNTRY WAY	L-R1	1	0	0 MH	BMPK	9/19/2022	\$ 190,000	\$ 181,300	0.95	\$ 114,800	0.60
00024100006800000001	454 US RT 3	L-R1	1	2.574	2.574 CAPE	BRSA	9/28/2022	\$ 349,933	\$ 337,900	0.97	\$ 238,600	0.68
00020500001500000001	68 PINEHURST RD	L-R1	11	4.2	4.2 RANCH	BRSA	9/29/2022	\$ 689,000	\$ 685,000	0.99	\$ 515,600	0.75
00024700002100000001	312 LANE RD	L-R1A	7	5.001	5.001 CAPE	BRSA	10/4/2022	\$ 1,535,000	\$ 1,187,100	0.77	\$ 921,800	0.60
00023600005600000001	KESUMPE PT RD	L-R1	17	1.412			10/14/2022	\$ 150,000	\$ 148,900	0.99	\$ 52,100	0.35
00025500001400000001	245 HAWKINS POND RD	L-R1	9	5.86	5.86 CONTEMP	BRSA	10/17/2022	\$ 795,000	\$ 784,000	0.99	\$ 737,400	0.93
00024600003100000001	228 COXBORO RD	L-R1	9	4.95	4.95 OLD STYLE	BRSA	10/20/2022	\$ 649,000	\$ 629,400	0.97	\$ 476,900	0.73
00022800002100000001	95 SEVEN PINES RD	L-R1	1	1.6			10/27/2022	\$ 80,000	\$ 79,300	0.99	\$ 72,500	0.91
00021300001400000001	6 MERRILLWOOD DR	L-R1	19	1.2	1.2 CAPE	BRSA	11/4/2022	\$ 438,000	\$ 431,900	0.99	\$ 300,700	0.69
00022700005000000001	22 SARGENT RD	L-R1	19	9.55	9.55 CONTEMP	BRSA	11/9/2022	\$ 730,000	\$ 694,700	0.95	\$ 446,200	0.61
00025500001900000001	400 COXBORO RD	L-R1	9	2.3	2.3 CONTEMP	BRSA	11/9/2022	\$ 950,000	\$ 949,800	1.00	\$ 802,100	0.84
00024700000900000001	167 LANE RD	L-R1	9	2	2 LOG	BRSA	11/22/2022	\$ 499,000	\$ 498,400	1.00	\$ 389,000	0.78
00022400005300000001	21 TRIVETT LN	L-R1	19	1.18	1.18 CAPE	BRSA	12/5/2022	\$ 675,000	\$ 673,100	1.00	\$ 487,500	0.72
00023800002100000001	28 BOB HOUSE RD	L-R1	11	6.55	6.55 CONTEMP	BRSA	1/17/2023	\$ 655,000	\$ 620,100	0.95	\$ 439,900	0.67
00023900004900004301	97 HIGH COUNTRY WAY	L-R1	1	0	0 MH	BMPK	2/13/2023	\$ 165,000	\$ 168,900	1.02	\$ 122,000	0.74
00024500002100000001	147 US RT 3	L-R1	1	0.7	0.7 CAPE	BRSA	2/14/2023	\$ 265,000	\$ 259,600	0.98	\$ 215,400	0.81
00023900004900010001	206 HIGH COUNTRY WAY	L-R1	1	0	0 MH	BMPK	3/17/2023	\$ 207,000	\$ 202,300	0.98	\$ 119,100	0.58

2023 TOTAL															2023		2022 TOTAL		2022	
PID	Street	LandUse	Zone	Acres	Model	BaseRateCode	SaleDate	SalePrice	ASSESSED	RATIO	ASSESSED	RATIO	ASSESSED	RATIO						
00023900004900008001	140 HIGH COUNTRY WAY	L-R1	1	0	MH	BMPK	4/27/2023	\$ 202,533	\$ 186,600	0.92	\$ 111,200	0.55								
00024000002500000001	16 HEMLOCK WAY	L-R1W	14	2	COTTAGE	BRSA	6/9/2023	\$ 1,051,000	\$ 1,045,300	0.99	\$ 737,300	0.70								
00022800001000000001	479 NH RT 175	L-R1	21	1.52	MH	BMHS	6/29/2023	\$ 125,533	\$ 125,000	1.00	\$ 66,900	0.53								
00021300000600000001	7 MERRILLWOOD DR	L-R1	19	1.3	CAPE	BRSA	7/17/2023	\$ 600,000	\$ 561,600	0.94	\$ 362,600	0.60								
00024700000300000001	89 LANE RD	L-R1	9	2.79	COLONIAL	BRSA	7/21/2023	\$ 410,000	\$ 434,000	1.06	\$ 345,000	0.84								
00024700002700000001	LANE RD	L-R1A	7	1.111			7/24/2023	\$ 125,000	\$ 123,900	0.99	\$ 174,900	1.40								
00025000002100000001	280 COXBORO RD	L-R1	9	3.21	CAPE	BRSA	7/25/2023	\$ 480,000	\$ 474,700	0.99	\$ 412,100	0.86								
00021000000300006501	83 LIVERMORE RD	L-R1	27	0	MH	BMHD	8/1/2023	\$ 134,933	\$ 134,300	1.00	\$ 56,600	0.42								
00025000003300000001	COXBORO RD	L-R1	9	2.27			8/1/2023	\$ 142,000	\$ 140,800	0.99	\$ 112,900	0.80								
00022400007000000001	128 HERITAGE HILL RD	L-R1	19	1	CAPE	BRSA	8/3/2023	\$ 365,000	\$ 356,400	0.98	\$ 220,100	0.60								
00024500000200000001	362 US RT 3	L-R1	1	3.522	LOG	BRSA	8/4/2023	\$ 680,000	\$ 669,600	0.98	\$ 585,400	0.86								
00023900004900001101	34 OVERLOOK RD	L-R1	1	0	MH	BMPK	8/21/2023	\$ 221,533	\$ 197,800	0.89	\$ 125,400	0.57								
00022700001100001001	PLEASANT PLACE DR.	L-R1	27	1.33			8/23/2023	\$ 155,000	\$ 152,900	0.99	\$ 51,700	0.33								
00021000000300005901	11 EASY ST	L-R1	27	0	MH	BMHS	8/28/2023	\$ 92,533	\$ 84,200	0.91	\$ 31,200	0.34								
00023900004900001401	39 OVERLOOK RD	L-R1	1	0	MH	BMPK	9/19/2023	\$ 220,000	\$ 212,300	0.97	\$ 136,000	0.62								
00022400001200000001	5 BIRCH LN	L-R1	19	6.65	COLONIAL	BRSA	9/22/2023	\$ 740,000	\$ 731,400	0.99	\$ 501,500	0.68								
00023900004900001201	11 OVERLOOK RD	L-R1	1	0	MH	BMPK	9/25/2023	\$ 184,533	\$ 182,500	0.99	\$ 118,200	0.64								
								QUARTILE		2023 # SALES		2022								
								April 1, 2022 to June 30, 2022		1.01	11	0.72								
								July 1, 2022 to Sept 30, 2022		0.98	16	0.68								
								Oct 1, 2022 to Dec 31, 2022		0.96	10	0.72								
								Jan 1, 2023 to March 31, 2023		0.98	4	0.70								
								April 1, 2023 to June 30, 2023		0.98	7	0.78								
								July 1, 2023 to Sept 30, 2023		0.98	14	0.68								



PID	Street	LandUse	Zone	Acres	Model	BaseRateCode	SaleDate	SalePrice	2023 TOTAL		2023		2022 TOTAL		2022
									ASSESSED	RATIO	ASSESSED	RATIO	ASSESSED	RATIO	
00021000000300006501	83 LIVERMORE RD	L-R1	27	0	MH	BMHD	8/1/2023	\$ 134,933	\$	1.00	\$ 134,300	1.00	\$ 56,600	0.42	
00021000000300005801	13 EASY ST	L-R1	27	0	MH	BMHS	8/29/2022	\$ 78,533	\$	1.03	\$ 80,600	1.03	\$ 29,500	0.38	
00022800001000000001	479 NH RT 175	L-R1	21	1.52	MH	BMHS	6/29/2023	\$ 125,533	\$	1.00	\$ 125,000	1.00	\$ 66,900	0.53	
00021000000300005901	11 EASY ST	L-R1	27	0	MH	BMHS	8/28/2023	\$ 92,533	\$	0.91	\$ 84,200	0.91	\$ 31,200	0.34	
00023900004900006401	2 BOULDERS RD	L-R1	1	0	MH	BMPK	4/4/2022	\$ 169,933	\$	1.11	\$ 189,000	1.11	\$ 127,500	0.75	
00023900004900000301	14 OVERLOOK RD	L-R1	1	0	MH	BMPK	4/4/2022	\$ 194,933	\$	0.99	\$ 192,200	0.99	\$ 123,500	0.63	
00023900004900009201	178 HIGH COUNTRY WAY	L-R1	1	0	MH	BMPK	4/22/2022	\$ 162,533	\$	1.09	\$ 177,600	1.09	\$ 119,700	0.74	
00023900004900005901	7 HOLLOWES RD	L-R1	1	0	MH	BMPK	4/25/2022	\$ 192,400	\$	1.01	\$ 194,200	1.01	\$ 125,500	0.65	
00023900004900011801	245 HIGH COUNTRY WAY	L-R1	1	0	MH	BMPK	4/27/2022	\$ 205,000	\$	1.01	\$ 207,500	1.01	\$ 133,700	0.65	
00023900004900008501	34 UPPER MEADOWS RD	L-R1	1	0	MH	BMPK	6/13/2022	\$ 191,000	\$	1.00	\$ 190,700	1.00	\$ 123,300	0.65	
00023900004900011601	265 HIGH COUNTRY WAY	L-R1	1	0	MH	BMPK	7/15/2022	\$ 185,000	\$	1.09	\$ 200,900	1.09	\$ 129,400	0.70	
00023900004900004701	6 HOLLOWES RD	L-R1	1	0	MH	BMPK	8/25/2022	\$ 182,000	\$	1.14	\$ 207,000	1.14	\$ 133,400	0.73	
00023900004900010301	272 HIGH COUNTRY WAY	L-R1	1	0	MH	BMPK	9/19/2022	\$ 190,000	\$	1.02	\$ 181,300	1.02	\$ 114,800	0.60	
00023900004900004301	97 HIGH COUNTRY WAY	L-R1	1	0	MH	BMPK	2/13/2023	\$ 165,000	\$	1.02	\$ 168,900	1.02	\$ 122,000	0.74	
00023900004900010001	206 HIGH COUNTRY WAY	L-R1	1	0	MH	BMPK	3/17/2023	\$ 207,000	\$	0.98	\$ 202,300	0.98	\$ 119,100	0.58	
00023900004900008001	140 HIGH COUNTRY WAY	L-R1	1	0	MH	BMPK	4/27/2023	\$ 221,533	\$	0.92	\$ 186,600	0.92	\$ 111,200	0.55	
00023900004900011101	34 OVERLOOK RD	L-R1	1	0	MH	BMPK	8/21/2023	\$ 221,533	\$	0.89	\$ 197,800	0.89	\$ 125,400	0.57	
00023900004900001401	39 OVERLOOK RD	L-R1	1	0	MH	BMPK	9/19/2023	\$ 220,000	\$	0.97	\$ 212,300	0.97	\$ 136,000	0.62	
00023900004900001201	11 OVERLOOK RD	L-R1	1	0	MH	BMPK	9/25/2023	\$ 184,533	\$	0.99	\$ 182,500	0.99	\$ 118,200	0.64	
00021300003600002501	7 MUIRFIELD LN	L-R1	1	0	CONDO	BRCD	7/11/2022	\$ 285,000	\$	0.97	\$ 276,800	0.97	\$ 232,900	0.82	
00024400001500000101	115 US RT 3	L-R1	1	5.15	CAPE	BRSA	6/1/2022	\$ 480,000	\$	1.05	\$ 505,100	1.05	\$ 413,300	0.86	
00023900004100000001	24 NH RT 175	L-R1	21	1.86	CAPE	BRSA	8/12/2022	\$ 160,000	\$	1.00	\$ 160,500	1.00	\$ 158,000	0.99	
00024100006800000001	454 US RT 3	L-R1	1	2.574	CAPE	BRSA	9/28/2022	\$ 349,933	\$	0.97	\$ 337,900	0.97	\$ 238,600	0.68	
00024700002100000001	312 LANE RD	L-R1A	7	5.001	CAPE	BRSA	10/4/2022	\$ 1,535,000	\$	0.77	\$ 1,187,100	0.77	\$ 921,800	0.60	
00021300001400000001	6 MERRILLWOOD DR	L-R1	19	1.2	CAPE	BRSA	11/4/2022	\$ 438,000	\$	0.99	\$ 431,900	0.99	\$ 300,700	0.69	
00022400005300000001	21 TRIVETT LN	L-R1	19	1.18	CAPE	BRSA	12/5/2022	\$ 675,000	\$	1.00	\$ 673,100	1.00	\$ 487,500	0.72	
00024500002100000001	147 US RT 3	L-R1	1	0.7	CAPE	BRSA	2/14/2023	\$ 265,000	\$	0.98	\$ 259,600	0.98	\$ 215,400	0.81	
00021300000600000001	7 MERRILLWOOD DR	L-R1	19	1.3	CAPE	BRSA	7/17/2023	\$ 600,000	\$	0.94	\$ 561,600	0.94	\$ 362,600	0.60	
00025000002100000001	280 COXBORO RD	L-R1	9	3.21	CAPE	BRSA	7/25/2023	\$ 480,000	\$	0.99	\$ 474,700	0.99	\$ 412,100	0.86	
00022400007000000001	128 HERITAGE HILL RD	L-R1	19	1	CAPE	BRSA	8/3/2023	\$ 365,000	\$	0.98	\$ 356,400	0.98	\$ 220,100	0.60	
00024700000300000001	89 LANE RD	L-R1	9	2.79	COLONIAL	BRSA	7/21/2023	\$ 410,000	\$	1.06	\$ 434,000	1.06	\$ 345,000	0.84	
00022400001200000001	5 BIRCH LN	L-R1	19	6.65	COLONIAL	BRSA	9/22/2023	\$ 740,000	\$	0.99	\$ 731,400	0.99	\$ 501,500	0.68	
00025500001400000001	245 HAWKINS POND RD	L-R1	9	5.86	CONTEMP	BRSA	10/17/2022	\$ 795,000	\$	0.99	\$ 784,000	0.99	\$ 737,400	0.93	
00022700005000000001	22 SARGENT RD	L-R1	19	9.55	CONTEMP	BRSA	11/9/2022	\$ 730,000	\$	0.95	\$ 694,700	0.95	\$ 446,200	0.61	
00025500001900000001	400 COXBORO RD	L-R1	9	2.3	CONTEMP	BRSA	11/9/2022	\$ 950,000	\$	1.00	\$ 949,800	1.00	\$ 802,100	0.84	
00023800002100000001	28 BOB HOUSE RD	L-R1	11	6.55	CONTEMP	BRSA	1/17/2023	\$ 655,000	\$	0.95	\$ 620,100	0.95	\$ 439,900	0.67	
00023400000500000001	10 PERCH ISLAND	L-R1W	16	0.2	COTTAGE	BRSA	9/1/2022	\$ 2,500,000	\$	0.97	\$ 2,427,000	0.97	\$ 878,900	0.35	
00024000002500000001	16 HEMLOCK WAY	L-R1W	14	2	COTTAGE	BRSA	6/9/2023	\$ 1,051,000	\$	0.99	\$ 1,045,300	0.99	\$ 737,300	0.70	
00022800004600000001	72 SEVEN PINES RD	L-R1	1	6	GARRISON	BRSA	4/1/2022	\$ 465,000	\$	1.05	\$ 486,000	1.05	\$ 393,400	0.85	
00024700000900000001	167 LANE RD	L-R1	9	2	LOG	BRSA	11/22/2022	\$ 499,000	\$	1.00	\$ 498,400	1.00	\$ 389,000	0.78	
00024500000200000001	362 US RT 3	L-R1	1	3.522	LOG	BRSA	8/4/2023	\$ 680,000	\$	0.98	\$ 669,600	0.98	\$ 585,400	0.86	

PID	Street	Street	LandUse	Zone	Acres	Model	BaseRateCode	SaleDate	SalePrice	2023 TOTAL ASSESSED	2023 RATIO	2022 TOTAL ASSESSED	2022 RATIO
0002460000031000000001	228 COXBORO RD		L-R1	9	4.95	OLD STYLE	BRSA	10/20/2022	\$ 649,000	\$ 629,400	0.97	\$ 476,900	0.73
0002290000011000000001	175 PERCH POND RD		L-R1	1	5	RANCH	BRSA	5/11/2022	\$ 405,000	\$ 372,300	0.92	\$ 293,100	0.72
0002280000027000000001	143 SEVEN PINES RD		L-R1	1	1.24	RANCH	BRSA	6/30/2022	\$ 360,000	\$ 329,300	0.91	\$ 255,200	0.71
0002470000040000000001	97 LANE RD		L-R1	9	2.6	RANCH	BRSA	7/15/2022	\$ 420,000	\$ 388,200	0.92	\$ 306,100	0.73
0001020000031000000001	83 SHEPARD HILL RD		L-R1	1	1.8	RANCH	BRSA	8/11/2022	\$ 546,400	\$ 400,300	0.73	\$ 344,300	0.63
0002220000011000000001	224 BEEDE RD		L-R1	1	8.735	RANCH	BRSA	8/24/2022	\$ 649,533	\$ 645,900	0.99	\$ 526,200	0.81
0001020000028000000001	752 US RT 3		L-R1W	4	0.96	RANCH	BRSA	9/2/2022	\$ 3,400,000	\$ 3,355,000	0.99	\$ 2,003,300	0.59
0002050000015000000001	68 PINEHURST RD		L-R1	11	4.2	RANCH	BRSA	9/29/2022	\$ 689,000	\$ 685,000	0.99	\$ 515,600	0.75
										USE	2023	# SALES	2022
						PROPERTIES NOT VALUED BASED ON STYLE				BMHD	1.00	1	0.42
										BMHS	1.00	3	0.38
										BMPK	1.00	15	0.65
										BRCD	0.97	1	0.82
										BRSA	0.99	29	0.72
										MODEL/STYLE	2023	# SALES	2022
										CAPE	0.98	10	0.70
										COLONIAL	1.02	2	0.76
										CONTEMP	0.97	4	0.76
										COTTAGE	0.98	2	0.53
										GARRISON	1.05	1	0.85
										LOG	0.99	2	0.82
										OLD STYLE	0.97	1	0.73
										RANCH	0.92	7	0.72



PID	Street	LandUse	Zone	Acres	Model	QualCode	BaseRateCode	SaleDate	SalePrice	2023 TOTAL ASSESSED	2023 RATIO	2022 TOTAL ASSESSED	2022 RATIO
00021000000300006501	83 LIVERMORE RD	L-R1		27	0 MH	Q-A0	BMHD	8/1/2023	\$ 134,933	\$ 134,300	1.00	\$ 56,600	0.42
00021000000300005801	13 EASY ST	L-R1		27	0 MH	Q-A0	BMHS	8/29/2022	\$ 78,533	\$ 80,600	1.03	\$ 29,500	0.38
0002280000010000000001	479 NH RT 175	L-R1		21	1.52 MH	Q-A0	BMHS	6/29/2023	\$ 125,533	\$ 125,000	1.00	\$ 66,900	0.53
00021000000300005901	11 EASY ST	L-R1		27	0 MH	Q-A0	BMHS	8/28/2023	\$ 92,533	\$ 84,200	0.91	\$ 31,200	0.34
000239000004900006401	2 BOULDERS RD	L-R1		1	0 MH	Q-A0	BMPK	4/4/2022	\$ 169,933	\$ 189,000	1.11	\$ 127,500	0.75
000239000004900009201	178 HIGH COUNTRY WAY	L-R1		1	0 MH	Q-A0	BMPK	4/22/2022	\$ 162,533	\$ 177,600	1.09	\$ 119,700	0.74
000239000004900004301	97 HIGH COUNTRY WAY	L-R1		1	0 MH	Q-A0	BMPK	2/13/2023	\$ 165,000	\$ 168,900	1.02	\$ 122,000	0.74
0002390000041000000001	24 NH RT 175	L-R1		21	1.86 CAPE	Q-A0	BRSA	8/12/2022	\$ 160,000	\$ 160,500	1.00	\$ 158,000	0.99
0002410000068000000001	454 US RT 3	L-R1		19	2.574 CAPE	Q-A0	BRSA	9/28/2022	\$ 349,933	\$ 337,900	0.97	\$ 238,600	0.68
0002130000014000000001	6 MERRILLWOOD DR	L-R1		1	1.2 CAPE	Q-A0	BRSA	11/4/2022	\$ 438,000	\$ 431,900	0.99	\$ 300,700	0.69
0002450000020000000001	362 US RT 3	L-R1		1	3.522 LOG	Q-A0	BRSA	8/4/2023	\$ 680,000	\$ 669,600	0.98	\$ 585,400	0.86
0002290000011000000001	175 PERCH POND RD	L-R1		1	5 RANCH	Q-A0	BRSA	5/11/2022	\$ 405,000	\$ 372,300	0.92	\$ 293,100	0.72
0002280000027000000001	143 SEVEN PINES RD	L-R1		1	1.24 RANCH	Q-A0	BRSA	6/30/2022	\$ 360,000	\$ 329,300	0.91	\$ 255,200	0.71
000239000004900000301	14 OVERLOOK RD	L-R1		1	0 MH	Q-A1	BMPK	4/4/2022	\$ 194,933	\$ 192,200	0.99	\$ 123,500	0.63
000239000004900005901	7 HOLLOWES RD	L-R1		1	0 MH	Q-A1	BMPK	4/25/2022	\$ 192,400	\$ 194,200	1.01	\$ 125,500	0.65
0002390000049000011801	245 HIGH COUNTRY WAY	L-R1		1	0 MH	Q-A1	BMPK	4/27/2022	\$ 205,000	\$ 207,500	1.01	\$ 133,700	0.65
000239000004900008501	34 UPPER MEADOWS RD	L-R1		1	0 MH	Q-A1	BMPK	6/13/2022	\$ 191,000	\$ 190,700	1.00	\$ 123,300	0.65
0002390000049000011601	265 HIGH COUNTRY WAY	L-R1		1	0 MH	Q-A1	BMPK	7/15/2022	\$ 185,000	\$ 200,900	1.09	\$ 129,400	0.70
000239000004900004701	6 HOLLOWES RD	L-R1		1	0 MH	Q-A1	BMPK	8/25/2022	\$ 182,000	\$ 207,000	1.14	\$ 133,400	0.73
000239000004900010301	272 HIGH COUNTRY WAY	L-R1		1	0 MH	Q-A1	BMPK	9/19/2022	\$ 190,000	\$ 181,300	0.95	\$ 114,800	0.60
000239000004900010001	206 HIGH COUNTRY WAY	L-R1		1	0 MH	Q-A1	BMPK	3/17/2023	\$ 207,000	\$ 202,300	0.98	\$ 119,100	0.58
000239000004900008001	140 HIGH COUNTRY WAY	L-R1		1	0 MH	Q-A1	BMPK	4/27/2023	\$ 202,533	\$ 186,600	0.92	\$ 111,200	0.55
000239000004900001101	34 OVERLOOK RD	L-R1		1	0 MH	Q-A1	BMPK	8/21/2023	\$ 221,533	\$ 197,800	0.89	\$ 125,400	0.57
000239000004900001401	39 OVERLOOK RD	L-R1		1	0 MH	Q-A1	BMPK	9/19/2023	\$ 220,000	\$ 212,300	0.97	\$ 136,000	0.62
000239000004900001201	11 OVERLOOK RD	L-R1		1	0 MH	Q-A1	BMPK	9/25/2023	\$ 184,533	\$ 182,500	0.99	\$ 118,200	0.64
000244000001500000101	115 US RT 3	L-R1		1	5.15 CAPE	Q-A1	BRSA	6/1/2022	\$ 480,000	\$ 505,100	1.05	\$ 413,300	0.86
0002450000021000000001	147 US RT 3	L-R1		1	0.7 CAPE	Q-A1	BRSA	2/14/2023	\$ 265,000	\$ 259,600	0.98	\$ 215,400	0.81
0002500000021000000001	280 COXBORO RD	L-R1		9	3.21 CAPE	Q-A1	BRSA	7/25/2023	\$ 480,000	\$ 474,700	0.99	\$ 412,100	0.86
0002240000070000000001	128 HERITAGE HILL RD	L-R1		19	1 CAPE	Q-A1	BRSA	8/3/2023	\$ 365,000	\$ 356,400	0.98	\$ 220,100	0.60
0002280000046000000001	72 SEVEN PINES RD	L-R1		1	6 GARRISON	Q-A1	BRSA	4/1/2022	\$ 465,000	\$ 486,000	1.05	\$ 393,400	0.85
0002470000040000000001	97 LANE RD	L-R1		9	2.6 RANCH	Q-A1	BRSA	7/15/2022	\$ 420,000	\$ 388,200	0.92	\$ 306,100	0.73
0001020000031000000001	83 SHEPARD HILL RD	L-R1		1	1.8 RANCH	Q-A1	BRSA	8/11/2022	\$ 546,400	\$ 400,300	0.73	\$ 344,300	0.63
0002050000015000000001	68 PINEHURST RD	L-R1		11	4.2 RANCH	Q-A1	BRSA	9/29/2022	\$ 689,000	\$ 685,000	0.99	\$ 515,600	0.75
000213000003600002501	7 MUIRFIELD LN	L-R1		1	0 CONDO	Q-A2	BRCD	7/11/2022	\$ 285,000	\$ 276,800	0.97	\$ 232,900	0.82
0002130000060000000001	7 MERRILLWOOD DR	L-R1		19	1.3 CAPE	Q-A2	BRSA	7/17/2023	\$ 600,000	\$ 561,600	0.94	\$ 362,600	0.60
0002550000014000000001	245 HAWKINS POND RD	L-R1		9	5.86 CONTEMP	Q-A2	BRSA	10/17/2022	\$ 795,000	\$ 784,000	0.99	\$ 737,400	0.93
0002380000021000000001	28 BOB HOUSE RD	L-R1		11	6.55 CONTEMP	Q-A2	BRSA	1/17/2023	\$ 655,000	\$ 620,100	0.95	\$ 439,900	0.67
0002470000090000000001	167 LANE RD	L-R1		9	2 LOG	Q-A2	BRSA	11/22/2022	\$ 499,000	\$ 498,400	1.00	\$ 389,000	0.78
0002460000031000000001	228 COXBORO RD	L-R1		9	4.95 OLD STYLE	Q-A2	BRSA	10/20/2022	\$ 649,000	\$ 629,400	0.97	\$ 476,900	0.73
0002240000053000000001	21 TRIVETT LN	L-R1		19	1.18 CAPE	Q-A3	BRSA	12/5/2022	\$ 675,000	\$ 673,100	1.00	\$ 487,500	0.72
0002240000012000000001	5 BIRCH LN	L-R1		19	6.65 COLONIAL	Q-A3	BRSA	9/22/2023	\$ 740,000	\$ 731,400	0.99	\$ 501,500	0.68
0002270000050000000001	22 SARGENT RD	L-R1		19	9.55 CONTEMP	Q-A3	BRSA	11/9/2022	\$ 730,000	\$ 694,700	0.95	\$ 446,200	0.61
0002220000011000000001	224 BEEDE RD	L-R1		1	8.735 RANCH	Q-A3	BRSA	8/24/2022	\$ 649,533	\$ 645,900	0.99	\$ 526,200	0.81

PID	Street	Street	LandUse	Zone	Acres	Model	QualCode	BaseRateCode	SaleDate	SalePrice	2023 TOTAL ASSESSED	2023 RATIO	2022 TOTAL ASSESSED	2022 RATIO
0001020000280000000001	752 US RT 3		L-R1W	4	0.96	RANCH	Q-A3	BRSA	9/2/2022	\$ 3,400,000	\$ 3,355,000	0.99	\$ 2,003,300	0.59
0002470000210000000001	312 LANE RD		L-R1A	7	5.001	CAPE	Q-A5	BRSA	10/4/2022	\$ 1,535,000	\$ 1,187,100	0.77	\$ 921,800	0.60
0002550000190000000001	400 COXBORO RD		L-R1	9	2.3	CONTEMP	Q-A7	BRSA	11/9/2022	\$ 950,000	\$ 949,800	1.00	\$ 802,100	0.84
0002470000030000000001	89 LANE RD		L-R1	9	2.79	COLONIAL	Q-B1	BRSA	7/21/2023	\$ 410,000	\$ 434,000	1.06	\$ 345,000	0.84
0002340000050000000001	10 PERCH ISLAND		L-R1W	16	0.2	COTTAGE	Q-B1	BRSA	9/1/2022	\$ 2,500,000	\$ 2,427,000	0.97	\$ 878,900	0.35
0002400000250000000001	16 HEMLOCK WAY		L-R1W	14	2	COTTAGE	Q-B1	BRSA	6/9/2023	\$ 1,051,000	\$ 1,045,300	0.99	\$ 737,300	0.70
											QUAL GRADE	2023	# SALES	2022
											A7	1.00	1	0.84
											A5	0.77	1	0.60
											A3	0.99	5	0.68
											A2	0.97	6	0.76
											A1	0.99	20	0.65
											A0	1.00	13	0.71
											B1	0.99	3	0.70



PID	Street	LandUse	Zone	Acres	Model	Condition	BaseRateCode	SaleDate	SalePrice	2023 TOTAL ASSESSED	2023 RATIO	2022 TOTAL ASSESSED	2022 RATIO
00023900004900006401	2 BOULDER RD	L-R1	1	0	MH	C-A	BMPK	4/4/2022	\$ 169,933	\$ 189,000	1.11	\$ 127,500	0.75
00023900004900009201	178 HIGH COUNTRY WAY	L-R1	1	0	MH	C-A	BMPK	4/22/2022	\$ 162,533	\$ 177,600	1.09	\$ 119,700	0.74
00023900004900004301	97 HIGH COUNTRY WAY	L-R1	1	0	MH	C-A	BMPK	2/13/2023	\$ 165,000	\$ 168,900	1.02	\$ 122,000	0.74
00023900004900000301	14 OVERLOOK RD	L-R1	1	0	MH	C-A	BMPK	4/4/2022	\$ 194,933	\$ 192,200	0.99	\$ 123,500	0.63
00023900004900005901	7 HOLLOW RD	L-R1	1	0	MH	C-A	BMPK	4/25/2022	\$ 192,400	\$ 194,200	1.01	\$ 125,500	0.65
00023900004900011801	245 HIGH COUNTRY WAY	L-R1	1	0	MH	C-A	BMPK	4/27/2022	\$ 205,000	\$ 207,500	1.01	\$ 133,700	0.65
00023900004900008501	34 UPPER MEADOWS RD	L-R1	1	0	MH	C-A	BMPK	6/13/2022	\$ 191,000	\$ 190,700	1.00	\$ 123,300	0.65
00023900004900011601	265 HIGH COUNTRY WAY	L-R1	1	0	MH	C-A	BMPK	7/15/2022	\$ 185,000	\$ 200,900	1.09	\$ 129,400	0.70
00023900004900004701	6 HOLLOW RD	L-R1	1	0	MH	C-A	BMPK	8/25/2022	\$ 182,000	\$ 207,000	1.14	\$ 133,400	0.73
00023900004900001401	39 OVERLOOK RD	L-R1	1	0	MH	C-A	BMPK	9/19/2023	\$ 220,000	\$ 212,300	0.97	\$ 136,000	0.62
00023900004900001201	11 OVERLOOK RD	L-R1	1	0	MH	C-A	BMPK	9/25/2023	\$ 184,533	\$ 182,500	0.99	\$ 118,200	0.64
00024400001500000101	115 US RT 3	L-R1	1	5.15	CAPE	C-A	BRSA	6/1/2022	\$ 480,000	\$ 505,100	1.05	\$ 413,300	0.86
00022400007000000001	128 HERITAGE HILL RD	L-R1	19	1	CAPE	C-A	BRSA	8/3/2023	\$ 365,000	\$ 356,400	0.98	\$ 306,100	0.73
00024700000400000001	97 LANE RD	L-R1	9	2.6	RANCH	C-A	BRSA	7/15/2022	\$ 420,000	\$ 388,200	0.92	\$ 323,900	0.82
000213000036000002501	7 MUIRFIELD LN	L-R1	1	0	CONDO	C-A	BRCD	7/11/2022	\$ 285,000	\$ 276,800	0.97	\$ 232,900	0.82
00021300000600000001	7 MERRILLWOOD DR	L-R1	19	1.3	CAPE	C-A	BRSA	7/17/2023	\$ 600,000	\$ 561,600	0.94	\$ 362,600	0.60
00022400001200000001	5 BIRCH LN	L-R1	19	6.65	COLONIAL	C-A	BRSA	9/22/2023	\$ 740,000	\$ 731,400	0.99	\$ 501,500	0.68
00022700005000000001	22 SARGENT RD	L-R1	19	9.55	CONTEMP	C-A	BRSA	11/9/2022	\$ 730,000	\$ 694,700	0.95	\$ 446,200	0.61
00025500001900000001	400 COXBORO RD	L-R1	9	2.3	CONTEMP	C-A	BRSA	11/9/2022	\$ 950,000	\$ 949,800	1.00	\$ 802,100	0.84
00024000002500000001	16 HEMLOCK WAY	L-R1W	14	2	COTTAGE	C-A	BRSA	6/9/2023	\$ 1,051,000	\$ 1,045,300	0.99	\$ 737,300	0.70
00022800002700000001	143 SEVEN PINES RD	L-R1	1	1.24	RANCH	C-E	BRSA	6/30/2022	\$ 360,000	\$ 329,300	0.91	\$ 255,200	0.71
00024500002100000001	147 US RT 3	L-R1	1	0.7	CAPE	C-F	BRSA	2/14/2023	\$ 265,000	\$ 259,600	0.98	\$ 215,400	0.81
00021000000300006501	83 LIVERMORE RD	L-R1	27	0	MH	C-G	BMHD	8/1/2023	\$ 134,933	\$ 134,300	1.00	\$ 56,600	0.42
00021000000300005801	13 EASY ST	L-R1	27	0	MH	C-G	BMHS	8/29/2022	\$ 78,533	\$ 80,600	1.03	\$ 29,500	0.38
00021000000300005901	11 EASY ST	L-R1	27	0	MH	C-G	BMHS	8/28/2023	\$ 92,533	\$ 84,200	0.91	\$ 31,200	0.34
00024100006800000001	454 US RT 3	L-R1	1	2.574	CAPE	C-G	BRSA	9/28/2022	\$ 349,933	\$ 337,900	0.97	\$ 238,600	0.68
00021300001400000001	6 MERRILLWOOD DR	L-R1	19	1.2	CAPE	C-G	BRSA	11/4/2022	\$ 438,000	\$ 431,900	0.99	\$ 300,700	0.69
00024500000200000001	362 US RT 3	L-R1	1	3.522	LOG	C-G	BRSA	8/4/2023	\$ 680,000	\$ 669,600	0.98	\$ 585,400	0.86
00023900004900010301	272 HIGH COUNTRY WAY	L-R1	1	0	MH	C-G	BMPK	9/19/2022	\$ 190,000	\$ 181,300	0.95	\$ 114,800	0.60
00023900004900010001	206 HIGH COUNTRY WAY	L-R1	1	0	MH	C-G	BMPK	3/17/2023	\$ 207,000	\$ 202,300	0.98	\$ 119,100	0.58
00023900004900011101	34 OVERLOOK RD	L-R1	1	0	MH	C-G	BMPK	8/21/2023	\$ 221,533	\$ 197,800	0.89	\$ 125,400	0.57
00025000002100000001	280 COXBORO RD	L-R1	9	3.21	CAPE	C-G	BRSA	7/25/2023	\$ 480,000	\$ 474,700	0.99	\$ 412,100	0.86
00022800004600000001	72 SEVEN PINES RD	L-R1	1	6	GARRISON	C-G	BRSA	4/1/2022	\$ 465,000	\$ 486,000	1.05	\$ 393,400	0.85
00020500001500000001	68 PINEHURST RD	L-R1	11	4.2	RANCH	C-G	BRSA	9/29/2022	\$ 689,000	\$ 685,000	0.99	\$ 515,600	0.75
00025500001400000001	245 HAWKINS POND RD	L-R1	9	5.86	CONTEMP	C-G	BRSA	10/17/2022	\$ 795,000	\$ 784,000	0.99	\$ 737,400	0.93
00023800002100000001	28 BOB HOUSE RD	L-R1	11	6.55	CONTEMP	C-G	BRSA	1/17/2023	\$ 655,000	\$ 620,100	0.95	\$ 439,900	0.67
00024700000900000001	167 LANE RD	L-R1	9	2	LOG	C-G	BRSA	11/22/2022	\$ 499,000	\$ 498,400	1.00	\$ 389,000	0.78
00024600003100000001	228 COXBORO RD	L-R1	9	4.95	OLD STYLE	C-G	BRSA	10/20/2022	\$ 649,000	\$ 629,400	0.97	\$ 476,900	0.73
00022400005300000001	21 TRIVETT LN	L-R1	19	1.18	CAPE	C-G	BRSA	12/5/2022	\$ 675,000	\$ 673,100	1.00	\$ 487,500	0.72
00024700002100000001	312 LANE RD	L-R1A	7	5.001	CAPE	C-G	BRSA	10/4/2022	\$ 1,535,000	\$ 1,187,100	0.77	\$ 921,800	0.60
00024700000300000001	89 LANE RD	L-R1	9	2.79	COLONIAL	C-G	BRSA	7/21/2023	\$ 410,000	\$ 434,000	1.06	\$ 345,000	0.84
00023400000500000001	10 PERCH ISLAND	L-R1W	16	0.2	COTTAGE	C-G	BRSA	9/1/2022	\$ 2,500,000	\$ 2,427,000	0.97	\$ 878,900	0.35
00023900000410000001	24 NH RT 175	L-R1	21	1.86	CAPE	C-P	BRSA	8/12/2022	\$ 160,000	\$ 160,500	1.00	\$ 158,000	0.99

PID	Street	Street	LandUse	Zone	Acres	Model	Condition	BaseRateCode	SaleDate	SalePrice	2023 TOTAL ASSESSED	2023 RATIO	2022 TOTAL ASSESSED	2022 RATIO
00022800001000000001	479	NH RT 175	L-R1	21	1.52	MH	C-Y	BMHS	6/29/2023	\$ 125,533	\$ 125,000	1.00	\$ 66,900	0.53
00022900001100000001	175	PERCH POND RD	L-R1	1	5	RANCH	C-Y	BRSA	5/11/2022	\$ 405,000	\$ 372,300	0.92	\$ 293,100	0.72
00023900004900008001	140	HIGH COUNTRY WAY	L-R1	1	0	MH	C-Y	BMPK	4/27/2023	\$ 202,533	\$ 186,600	0.92	\$ 111,200	0.55
000102000003100000001	83	SHEPARD HILL RD	L-R1	1	1.8	RANCH	C-Y	BRSA	8/11/2022	\$ 546,400	\$ 400,300	0.73	\$ 344,300	0.63
0002220000011000000001	224	BEEDE RD	L-R1	1	8.735	RANCH	C-Y	BRSA	8/24/2022	\$ 649,533	\$ 645,900	0.99	\$ 526,200	0.81
000102000028000000001	752	US RT 3	L-R1W	4	0.96	RANCH	C-Y	BRSA	9/2/2022	\$ 3,400,000	\$ 3,355,000	0.99	\$ 2,003,300	0.59
											CONDITION	2023	# SALES	2022
											EXC	0.91	1	0.71
											VG	0.95	6	0.61
											GD	0.99	20	0.68
											AV	1.00	20	0.69
											FR	0.98	1	0.81
											PR	1.00	1	0.99



PID	Street	LandUse	Zone	Acres	Model	ActYrBuilt	SaleDate	SalePrice	2023 TOTAL ASSESSED	2023 RATIO	2022 TOTAL ASSESSED	2022 RATIO
0002390000041000000001	24 NH RT 175	L-R1	21	1.86	CAPE	1800	8/12/2022	\$ 160,000	\$ 160,500	1.00	\$ 158,000	0.99
0002450000021000000001	147 US RT 3	L-R1	1	0.7	CAPE	1850	2/14/2023	\$ 265,000	\$ 259,600	0.98	\$ 215,400	0.81
0002460000031000000001	228 COXBORO RD	L-R1	9	4.95	OLD STYLE	1906	10/20/2022	\$ 649,000	\$ 629,400	0.97	\$ 476,900	0.73
0002340000050000000001	10 PERCH ISLAND	L-R1W	16	0.2	COTTAGE	1910	9/1/2022	\$ 2,500,000	\$ 2,427,000	0.97	\$ 878,900	0.35
0002400000025000000001	16 HEMLOCK WAY	L-R1W	14	2	COTTAGE	1920	6/9/2023	\$ 1,051,000	\$ 1,045,300	0.99	\$ 737,300	0.70
0002500000021000000001	280 COXBORO RD	L-R1	9	3.21	CAPE	1940	7/25/2023	\$ 480,000	\$ 474,700	0.99	\$ 412,100	0.86
0002130000014000000001	6 MERRILLWOOD DR	L-R1	19	1.2	CAPE	1965	11/4/2022	\$ 438,000	\$ 431,900	0.99	\$ 300,700	0.69
000210000003000006501	83 LIVERMORE RD	L-R1	27	0	MH	1968	8/1/2023	\$ 134,933	\$ 134,300	1.00	\$ 56,600	0.42
0002290000011000000001	175 PERCH POND RD	L-R1	1	5	RANCH	1974	5/11/2022	\$ 405,000	\$ 372,300	0.92	\$ 293,100	0.72
0002220000011000000001	224 BEEDE RD	L-R1	1	8.735	RANCH	1975	8/24/2022	\$ 649,533	\$ 645,900	0.99	\$ 526,200	0.81
0001020000031000000001	83 SHEPARD HILL RD	L-R1	1	1.8	RANCH	1976	8/11/2022	\$ 546,400	\$ 400,300	0.73	\$ 344,300	0.63
0002280000010000000001	479 NH RT 175	L-R1	21	1.52	MH	1977	6/29/2023	\$ 125,533	\$ 125,000	1.00	\$ 66,900	0.53
0002280000027000000001	143 SEVEN PINES RD	L-R1	1	1.24	RANCH	1978	6/30/2022	\$ 360,000	\$ 329,300	0.91	\$ 255,200	0.71
0002450000020000000001	362 US RT 3	L-R1	1	3.522	LOG	1978	8/4/2023	\$ 680,000	\$ 669,600	0.98	\$ 585,400	0.86
0002240000070000000001	128 HERITAGE HILL RD	L-R1	19	1	CAPE	1979	8/3/2023	\$ 365,000	\$ 356,400	0.98	\$ 220,100	0.60
0001020000028000000001	752 US RT 3	L-R1W	4	0.96	RANCH	1979	9/2/2022	\$ 3,400,000	\$ 3,355,000	0.99	\$ 2,003,300	0.59
0002280000046000000001	72 SEVEN PINES RD	L-R1	1	6	GARRISON	1980	4/1/2022	\$ 465,000	\$ 486,000	1.05	\$ 393,400	0.85
0002240000053000000001	21 TRIVETT LN	L-R1	19	1.18	CAPE	1980	12/5/2022	\$ 675,000	\$ 673,100	1.00	\$ 487,500	0.72
0002050000015000000001	68 PINEHURST RD	L-R1	11	4.2	RANCH	1981	9/29/2022	\$ 689,000	\$ 685,000	0.99	\$ 515,600	0.75
0002130000036000002501	7 MUIRFIELD LN	L-R1	1	0	CONDO	1985	7/11/2022	\$ 285,000	\$ 276,800	0.97	\$ 232,900	0.82
0002470000090000000001	167 LANE RD	L-R1	9	2	LOG	1985	11/22/2022	\$ 499,000	\$ 498,400	1.00	\$ 389,000	0.78
0002380000021000000001	28 BOB HOUSE RD	L-R1	11	6.55	CONTEMP	1988	1/17/2023	\$ 655,000	\$ 620,100	0.95	\$ 439,900	0.67
0002470000030000000001	89 LANE RD	L-R1	9	2.79	COLONIAL	1990	7/21/2023	\$ 410,000	\$ 434,000	1.06	\$ 345,000	0.84
0002240000012000000001	5 BIRCH LN	L-R1	19	6.65	COLONIAL	1995	9/22/2023	\$ 740,000	\$ 731,400	0.99	\$ 501,500	0.68
00021000000300005801	13 EASY ST	L-R1	27	0	MH	1998	8/29/2022	\$ 78,533	\$ 80,600	1.03	\$ 29,500	0.38
000239000004900008001	140 HIGH COUNTRY WAY	L-R1	1	0	MH	1998	4/27/2023	\$ 202,533	\$ 186,600	0.92	\$ 111,200	0.55
000239000004900009201	178 HIGH COUNTRY WAY	L-R1	1	0	MH	2000	4/22/2022	\$ 162,533	\$ 177,600	1.09	\$ 119,700	0.74
000239000004900006401	2 BOULDERS RD	L-R1	1	0	MH	2001	4/4/2022	\$ 169,933	\$ 189,000	1.11	\$ 127,500	0.75
000239000004900004301	97 HIGH COUNTRY WAY	L-R1	1	0	MH	2001	2/13/2023	\$ 165,000	\$ 168,900	1.02	\$ 122,000	0.74
000239000004900008501	34 UPPER MEADOWS RD	L-R1	1	0	MH	2001	6/13/2022	\$ 191,000	\$ 190,700	1.00	\$ 123,300	0.65
000239000004900001201	11 OVERLOOK RD	L-R1	1	0	MH	2001	9/25/2023	\$ 184,533	\$ 182,500	0.99	\$ 118,200	0.64
0002390000049000010301	272 HIGH COUNTRY WAY	L-R1	1	0	MH	2001	9/19/2022	\$ 190,000	\$ 181,300	0.95	\$ 114,800	0.60
0002550000019000000001	400 COXBORO RD	L-R1	9	2.3	CONTEMP	2002	11/9/2022	\$ 950,000	\$ 949,800	1.00	\$ 802,100	0.84
0002550000014000000001	245 HAWKINS POND RD	L-R1	9	5.86	CONTEMP	2002	10/17/2022	\$ 795,000	\$ 784,000	0.99	\$ 737,400	0.93
000244000001500000101	115 US RT 3	L-R1	1	5.15	CAPE	2003	6/1/2022	\$ 480,000	\$ 505,100	1.05	\$ 413,300	0.86
0002270000050000000001	22 SARGENT RD	L-R1	19	9.55	CONTEMP	2003	11/9/2022	\$ 730,000	\$ 694,700	0.95	\$ 446,200	0.61
000210000003000005901	11 EASY ST	L-R1	27	0	MH	2003	8/28/2023	\$ 92,533	\$ 84,200	0.91	\$ 31,200	0.34
000239000004900005901	7 HOLLOWES RD	L-R1	1	0	MH	2004	4/25/2022	\$ 192,400	\$ 194,200	1.01	\$ 125,500	0.65
0002390000049000010001	206 HIGH COUNTRY WAY	L-R1	1	0	MH	2004	3/17/2023	\$ 207,000	\$ 202,300	0.98	\$ 119,100	0.58
000239000004900001101	34 OVERLOOK RD	L-R1	1	0	MH	2004	8/21/2023	\$ 221,533	\$ 197,800	0.89	\$ 125,400	0.57

PID	Street	LandUse	Zone	Acres	Model	ActYrBuilt	SaleDate	SalePrice	2023 TOTAL ASSESSED	2023 RATIO	2022 TOTAL ASSESSED	2022 RATIO
00024700002100000001	312 LANE RD	L-R1A	7	5.001	CAPE	2004	10/4/2022	\$ 1,535,000	\$ 1,187,100	0.77	\$ 921,800	0.60
00024100006800000001	454 US RT 3	L-R1	1	2.574	CAPE	2005	9/28/2022	\$ 349,933	\$ 337,900	0.97	\$ 238,600	0.68
000239000049000011601	265 HIGH COUNTRY WAY	L-R1	1	0	MH	2006	7/15/2022	\$ 185,000	\$ 200,900	1.09	\$ 129,400	0.70
00023900004900001401	39 OVERLOOK RD	L-R1	1	0	MH	2006	9/19/2023	\$ 220,000	\$ 212,300	0.97	\$ 136,000	0.62
00021300006000000001	7 MERRILLWOOD DR	L-R1	19	1.3	CAPE	2009	7/17/2023	\$ 600,000	\$ 561,600	0.94	\$ 362,600	0.60
00023900004900000301	14 OVERLOOK RD	L-R1	1	0	MH	2011	4/4/2022	\$ 194,933	\$ 192,200	0.99	\$ 123,500	0.63
000239000049000011801	245 HIGH COUNTRY WAY	L-R1	1	0	MH	2018	4/27/2022	\$ 205,000	\$ 207,500	1.01	\$ 133,700	0.65
00023900004900004701	6 HOLLOW'S RD	L-R1	1	0	MH	2018	8/25/2022	\$ 182,000	\$ 207,000	1.14	\$ 133,400	0.73
00024700000400000001	97 LANE RD	L-R1	9	2.6	RANCH	2019	7/15/2022	\$ 420,000	\$ 388,200	0.92	\$ 306,100	0.73
									YEAR BUILT	2023	# SALES	2022
									1900 OR LESS	0.99	2	0.90
									1901-1949	0.98	4	0.72
									1950 - 1969	0.99	2	0.55
									1970 - 1989	0.99	13	0.72
									1990 - 2009	0.99	23	0.65
									2010 - 2019	1.00	4	0.69



PID	Street	LandUse	Zone	Acres	Model	StoryHeight	SaleDate	SalePrice	2023 TOTAL ASSESSED	2023 RATIO	2022 TOTAL ASSESSED	2022 RATIO
00024600003100000001	228 COXBORO RD	L-R1	9	4.95	OLD STYLE	SH-A	10/20/2022	\$ 649,000	\$ 629,400	0.97	\$ 476,900	0.73
00024000002500000001	16 HEMLOCK WAY	L-R1W	14	2	COTTAGE	SH-A	6/9/2023	\$ 1,051,000	\$ 1,045,300	0.99	\$ 737,300	0.70
000210000003000006501	83 LIVERMORE RD	L-R1	27	0	MH	SH-A	8/1/2023	\$ 134,933	\$ 134,300	1.00	\$ 56,600	0.42
00022900001100000001	175 PERCH POND RD	L-R1	1	5	RANCH	SH-A	5/11/2022	\$ 405,000	\$ 372,300	0.92	\$ 293,100	0.72
00022200001100000001	224 BEEDE RD	L-R1	1	8.735	RANCH	SH-A	8/24/2022	\$ 649,533	\$ 645,900	0.99	\$ 526,200	0.81
00010200003100000001	83 SHEPARD HILL RD	L-R1	1	1.8	RANCH	SH-A	8/11/2022	\$ 546,400	\$ 400,300	0.73	\$ 344,300	0.63
00022800001000000001	479 NH RT 175	L-R1	21	1.52	MH	SH-A	6/29/2023	\$ 125,533	\$ 125,000	1.00	\$ 66,900	0.53
00022800002700000001	143 SEVEN PINES RD	L-R1	1	1.24	RANCH	SH-A	6/30/2022	\$ 360,000	\$ 329,300	0.91	\$ 255,200	0.71
00024500000200000001	362 US RT 3	L-R1	1	3.522	LOG	SH-A	8/4/2023	\$ 680,000	\$ 669,600	0.98	\$ 585,400	0.86
00010200002800000001	752 US RT 3	L-R1W	4	0.96	RANCH	SH-A	9/2/2022	\$ 3,400,000	\$ 3,355,000	0.99	\$ 2,003,300	0.59
00020500001500000001	68 PINEHURST RD	L-R1	11	4.2	RANCH	SH-A	9/29/2022	\$ 689,000	\$ 685,000	0.99	\$ 515,600	0.75
000210000003000005801	13 EASY ST	L-R1	27	0	MH	SH-A	8/29/2022	\$ 78,533	\$ 80,600	1.03	\$ 29,500	0.38
000239000004900008001	140 HIGH COUNTRY WAY	L-R1	1	0	MH	SH-A	4/27/2023	\$ 202,533	\$ 186,600	0.92	\$ 111,200	0.55
000239000004900009201	178 HIGH COUNTRY WAY	L-R1	1	0	MH	SH-A	4/22/2022	\$ 162,533	\$ 177,600	1.09	\$ 119,700	0.74
000239000004900006401	2 BOULDERS RD	L-R1	1	0	MH	SH-A	4/4/2022	\$ 169,933	\$ 189,000	1.11	\$ 127,500	0.75
000239000004900004301	97 HIGH COUNTRY WAY	L-R1	1	0	MH	SH-A	2/13/2023	\$ 165,000	\$ 168,900	1.02	\$ 122,000	0.74
000239000004900008501	34 UPPER MEADOWS RD	L-R1	1	0	MH	SH-A	6/13/2022	\$ 191,000	\$ 190,700	1.00	\$ 123,300	0.65
000239000004900001201	11 OVERLOOK RD	L-R1	1	0	MH	SH-A	9/25/2023	\$ 184,533	\$ 182,500	0.99	\$ 118,200	0.64
000239000004900010301	272 HIGH COUNTRY WAY	L-R1	1	0	MH	SH-A	9/19/2022	\$ 190,000	\$ 181,300	0.95	\$ 114,800	0.60
000210000003000005901	11 EASY ST	L-R1	27	0	MH	SH-A	8/28/2023	\$ 92,533	\$ 84,200	0.91	\$ 31,200	0.34
000239000004900005901	7 HOLLOWES RD	L-R1	1	0	MH	SH-A	4/25/2022	\$ 192,400	\$ 194,200	1.01	\$ 125,500	0.65
000239000004900010001	206 HIGH COUNTRY WAY	L-R1	1	0	MH	SH-A	3/17/2023	\$ 207,000	\$ 202,300	0.98	\$ 119,100	0.58
000239000004900001101	34 OVERLOOK RD	L-R1	1	0	MH	SH-A	8/21/2023	\$ 221,533	\$ 197,800	0.89	\$ 125,400	0.57
000239000004900011601	265 HIGH COUNTRY WAY	L-R1	1	0	MH	SH-A	7/15/2022	\$ 185,000	\$ 200,900	1.09	\$ 129,400	0.70
000239000004900001401	39 OVERLOOK RD	L-R1	1	0	MH	SH-A	9/19/2023	\$ 220,000	\$ 212,300	0.97	\$ 136,000	0.62
000239000004900000301	14 OVERLOOK RD	L-R1	1	0	MH	SH-A	4/4/2022	\$ 194,933	\$ 192,200	0.99	\$ 123,500	0.63
000239000004900011801	245 HIGH COUNTRY WAY	L-R1	1	0	MH	SH-A	4/27/2022	\$ 205,000	\$ 207,500	1.01	\$ 133,700	0.65
000239000004900004701	6 HOLLOWES RD	L-R1	1	0	MH	SH-A	8/25/2022	\$ 182,000	\$ 207,000	1.14	\$ 133,400	0.73
00024700000400000001	97 LANE RD	L-R1	9	2.6	RANCH	SH-A	7/15/2022	\$ 420,000	\$ 388,200	0.92	\$ 306,100	0.73
00022400000700000001	128 HERITAGE HILL RD	L-R1	19	1	CAPE	SH-B	8/3/2023	\$ 365,000	\$ 356,400	0.98	\$ 220,100	0.60
00023800002100000001	28 BOB HOUSE RD	L-R1	11	6.55	CONTEMP	SH-B	1/17/2023	\$ 655,000	\$ 620,100	0.95	\$ 439,900	0.67
00022700005000000001	22 SARGENT RD	L-R1	19	9.55	CONTEMP	SH-B	11/9/2022	\$ 730,000	\$ 694,700	0.95	\$ 446,200	0.61
00024100000680000001	454 US RT 3	L-R1	1	2.574	CAPE	SH-B	9/28/2022	\$ 349,933	\$ 337,900	0.97	\$ 238,600	0.68
00023900000410000001	24 NH RT 175	L-R1	21	1.86	CAPE	SH-C	8/12/2022	\$ 160,000	\$ 160,500	1.00	\$ 158,000	0.99
00022400000530000001	21 TRIVETT LN	L-R1	19	1.18	CAPE	SH-C	12/5/2022	\$ 675,000	\$ 673,100	1.00	\$ 487,500	0.72
00025500001900000001	400 COXBORO RD	L-R1	9	2.3	CONTEMP	SH-C	11/9/2022	\$ 950,000	\$ 949,800	1.00	\$ 802,100	0.84
00024400001500000101	115 US RT 3	L-R1	1	5.15	CAPE	SH-C	6/1/2022	\$ 480,000	\$ 505,100	1.05	\$ 413,300	0.86
00024700002100000001	312 LANE RD	L-R1A	7	5.001	CAPE	SH-C	10/4/2022	\$ 1,535,000	\$ 1,187,100	0.77	\$ 921,800	0.60
00021300000600000001	7 MERRILLWOOD DR	L-R1	19	1.3	CAPE	SH-C	7/17/2023	\$ 600,000	\$ 561,600	0.94	\$ 362,600	0.60
00022800000460000001	72 SEVEN PINES RD	L-R1	1	6	GARRISON	SH-D	4/1/2022	\$ 465,000	\$ 486,000	1.05	\$ 393,400	0.85

PID	Street	LandUse	Zone	Acres	Model	StoryHeight	SaleDate	SalePrice	2023 TOTAL ASSESSED	2023 RATIO	2022 TOTAL ASSESSED	2022 RATIO
000213000036000002501	7 MUIRFIELD LN	L-R1	1	0	CONDO	SH-D	7/11/2022	\$ 285,000	\$ 276,800	0.97	\$ 232,900	0.82
000247000009000000001	167 LANE RD	L-R1	9	2	LOG	SH-D	11/22/2022	\$ 499,000	\$ 498,400	1.00	\$ 389,000	0.78
000247000003000000001	89 LANE RD	L-R1	9	2.79	COLONIAL	SH-D	7/21/2023	\$ 410,000	\$ 434,000	1.06	\$ 345,000	0.84
000224000012000000001	5 BIRCH LN	L-R1	19	6.65	COLONIAL	SH-D	9/22/2023	\$ 740,000	\$ 731,400	0.99	\$ 501,500	0.68
000255000014000000001	245 HAWKINS POND RD	L-R1	9	5.86	CONTEMP	SH-D	10/17/2022	\$ 795,000	\$ 784,000	0.99	\$ 737,400	0.93
000245000021000000001	147 US RT 3	L-R1	1	0.7	CAPE	SH-J	2/14/2023	\$ 265,000	\$ 259,600	0.98	\$ 215,400	0.81
000234000005000000001	10 PERCH ISLAND	L-R1W	16	0.2	COTTAGE	SH-J	9/1/2022	\$ 2,500,000	\$ 2,427,000	0.97	\$ 878,900	0.35
000250000021000000001	280 COXBORO RD	L-R1	9	3.21	CAPE	SH-J	7/25/2023	\$ 480,000	\$ 474,700	0.99	\$ 412,100	0.86
000213000014000000001	6 MERRILLWOOD DR	L-R1	19	1.2	CAPE	SH-J	11/4/2022	\$ 438,000	\$ 431,900	0.99	\$ 300,700	0.69
								STORY	2023	2023	# SALES	2022
								A- 1.0	0.99	0.99	29	0.65
								J- 1 + ATC	0.98	0.98	4	0.75
								B- 1.5	0.96	0.96	4	0.64
								C- 1.75	1.00	1.00	6	0.78
								D- 2.0	0.99	0.99	6	0.83



PID	Street	LandUse	Zone	Acres	Model	BldgEff	Area	SaleDate	SalePrice	2023 TOTAL ASSESSED	2023 RATIO	2022 TOTAL ASSESSED	2022 RATIO
00023900004900004301	97 HIGH COUNTRY WAY	L-R1	1	0	MH	489		2/13/2023	\$ 165,000	\$ 168,900	1.02	\$ 122,000	0.74
00023900004900010301	272 HIGH COUNTRY WAY	L-R1	1	0	MH	505		9/19/2022	\$ 190,000	\$ 181,300	0.95	\$ 114,800	0.60
00023900004900009201	178 HIGH COUNTRY WAY	L-R1	1	0	MH	510		4/22/2022	\$ 162,533	\$ 177,600	1.09	\$ 119,700	0.74
00023900004900008001	140 HIGH COUNTRY WAY	L-R1	1	0	MH	524		4/27/2023	\$ 202,533	\$ 186,600	0.92	\$ 111,200	0.55
00023900004900001201	11 OVERLOOK RD	L-R1	1	0	MH	559		9/25/2023	\$ 184,533	\$ 182,500	0.99	\$ 118,200	0.64
0002390000490000301	14 OVERLOOK RD	L-R1	1	0	MH	586		4/4/2022	\$ 194,933	\$ 192,200	0.99	\$ 123,500	0.63
000239000049000008501	34 UPPER MEADOWS RD	L-R1	1	0	MH	595		6/13/2022	\$ 191,000	\$ 190,700	1.00	\$ 123,300	0.65
00023900004900001101	34 OVERLOOK RD	L-R1	1	0	MH	615		8/21/2023	\$ 221,533	\$ 197,800	0.89	\$ 125,400	0.57
00023900004900001101	7 HOLLOWES RD	L-R1	1	0	MH	616		4/25/2022	\$ 192,400	\$ 194,200	1.01	\$ 125,500	0.65
00023900004900005901	10 PERCH ISLAND	L-R1W	16	0.2	COTTAGE	640		9/1/2022	\$ 2,500,000	\$ 2,427,000	0.97	\$ 878,900	0.35
000234000005000000001	2 BOULDERS RD	L-R1	1	0	MH	651		4/4/2022	\$ 169,933	\$ 189,000	1.11	\$ 127,500	0.75
00023900004900006401	6 HOLLOWES RD	L-R1	1	0	MH	652		8/25/2022	\$ 182,000	\$ 207,000	1.14	\$ 133,400	0.73
00023900004900004701	206 HIGH COUNTRY WAY	L-R1	1	0	MH	656		3/17/2023	\$ 207,000	\$ 202,300	0.98	\$ 119,100	0.58
00023900004900010001	265 HIGH COUNTRY WAY	L-R1	1	0	MH	656		7/15/2022	\$ 185,000	\$ 200,900	1.09	\$ 129,400	0.70
00023900004900011601	245 HIGH COUNTRY WAY	L-R1	1	0	MH	656		4/27/2022	\$ 205,000	\$ 207,500	1.01	\$ 133,700	0.65
00023900004900011801	16 HEMLOCK WAY	L-R1W	14	2	COTTAGE	702		6/9/2023	\$ 1,051,000	\$ 1,045,300	0.99	\$ 737,300	0.70
000240000025000000001	39 OVERLOOK RD	L-R1	1	0	MH	735		9/19/2023	\$ 220,000	\$ 212,300	0.97	\$ 136,000	0.62
00023900004900001401	13 EASY ST	L-R1	27	0	MH	965		8/29/2022	\$ 78,533	\$ 80,600	1.03	\$ 29,500	0.38
00021000000300005801	479 NH RT 175	L-R1	21	1.52	MH	973		6/29/2023	\$ 125,533	\$ 125,000	1.00	\$ 66,900	0.53
000228000010000000001	11 EASY ST	L-R1	27	0	MH	1024		8/28/2023	\$ 92,533	\$ 84,200	0.91	\$ 31,200	0.34
00021000000300005901	97 LANE RD	L-R1	9	2.6	RANCH	1181		7/15/2022	\$ 420,000	\$ 388,200	0.92	\$ 306,100	0.73
000247000004000000001	83 LIVERMORE RD	L-R1	27	0	MH	1270		8/1/2023	\$ 134,933	\$ 134,300	1.00	\$ 56,600	0.42
00021000000300006501	128 HERITAGE HILL RD	L-R1	19	1	CAPE	1424		8/3/2023	\$ 365,000	\$ 356,400	0.98	\$ 220,100	0.60
000224000070000000001	143 SEVEN PINES RD	L-R1	1	1.24	RANCH	1472		6/30/2022	\$ 360,000	\$ 329,300	0.91	\$ 255,200	0.71
000228000027000000001	454 US RT 3	L-R1	1	2.574	CAPE	1480		9/28/2022	\$ 349,933	\$ 337,900	0.97	\$ 238,600	0.68
0002410000068000000001	7 MUIRFIELD LN	L-R1	1	0	CONDO	1519		7/11/2022	\$ 285,000	\$ 276,800	0.97	\$ 232,900	0.82
000213000003600002501	175 PERCH POND RD	L-R1	1	5	RANCH	1520		5/11/2022	\$ 405,000	\$ 372,300	0.92	\$ 293,100	0.72
000229000011000000001	83 SHEPARD HILL RD	L-R1	1	1.8	RANCH	1581		8/11/2022	\$ 546,400	\$ 400,300	0.73	\$ 344,300	0.63
0001020000031000000001	68 PINEHURST RD	L-R1	11	4.2	RANCH	1657		9/29/2022	\$ 689,000	\$ 685,000	0.99	\$ 515,600	0.75
000205000015000000001	24 NH RT 175	L-R1	21	1.86	CAPE	1725		8/12/2022	\$ 160,000	\$ 160,500	1.00	\$ 158,000	0.99
000239000041000000001	147 US RT 3	L-R1	1	0.7	CAPE	1908		2/14/2023	\$ 265,000	\$ 259,600	0.98	\$ 215,400	0.81
000245000021000000001	167 LANE RD	L-R1	9	2	LOG	2080		11/22/2022	\$ 499,000	\$ 498,400	1.00	\$ 389,000	0.78
000247000009000000001	7 MERRILLWOOD DR	L-R1	19	1.3	CAPE	2342		7/17/2023	\$ 600,000	\$ 561,600	0.94	\$ 362,600	0.60
000213000006000000001	6 MERRILLWOOD DR	L-R1	19	1.2	CAPE	2344		11/4/2022	\$ 438,000	\$ 431,900	0.99	\$ 300,700	0.69
000213000014000000001	89 LANE RD	L-R1	9	2.79	COLONIAL	2389		7/21/2023	\$ 410,000	\$ 434,000	1.06	\$ 345,000	0.84
000247000003000000001	362 US RT 3	L-R1	1	3.522	LOG	2619		8/4/2023	\$ 680,000	\$ 669,600	0.98	\$ 585,400	0.86
000245000002000000001	72 SEVEN PINES RD	L-R1	1	6	GARRISON	2669		4/1/2022	\$ 465,000	\$ 486,000	1.05	\$ 393,400	0.85
000228000004600000001	22 SARGENT RD	L-R1	19	9.55	CONTEMP	2689		11/9/2022	\$ 730,000	\$ 694,700	0.95	\$ 446,200	0.61
000227000050000000001	228 COXBORO RD	L-R1	9	4.95	OLD STYLE	2794		10/20/2022	\$ 649,000	\$ 629,400	0.97	\$ 476,900	0.73
000246000003100000001	224 BEEDE RD	L-R1	1	8.735	RANCH	2796		8/24/2022	\$ 649,533	\$ 645,900	0.99	\$ 526,200	0.81

PID	Street	LandUse	Zone	Acres	Model	BldgEffArea	SaleDate	SalePrice	2023 TOTAL ASSESSED	2023 RATIO	2022 TOTAL ASSESSED	2022 RATIO
00024400001500000001	115 US RT 3	L-R1	1	5.15	CAPE	2796	6/1/2022	\$ 480,000	\$ 505,100	1.05	\$ 413,300	0.86
00010200002800000001	752 US RT 3	L-R1W	4	0.96	RANCH	2918	9/2/2022	\$ 3,400,000	\$ 3,355,000	0.99	\$ 2,003,300	0.59
00025000002100000001	280 COXBORO RD	L-R1	9	3.21	CAPE	2967	7/25/2023	\$ 480,000	\$ 474,700	0.99	\$ 412,100	0.86
00023800002100000001	28 BOB HOUSE RD	L-R1	11	6.55	CONTEMP	3046	1/17/2023	\$ 655,000	\$ 620,100	0.95	\$ 439,900	0.67
00025500001900000001	400 COXBORO RD	L-R1	9	2.3	CONTEMP	3075	11/9/2022	\$ 950,000	\$ 949,800	1.00	\$ 802,100	0.84
00022400001200000001	5 BIRCH LN	L-R1	19	6.65	COLONIAL	3217	9/22/2023	\$ 740,000	\$ 731,400	0.99	\$ 501,500	0.68
00022400005300000001	21 TRIVETT LN	L-R1	19	1.18	CAPE	3438	12/5/2022	\$ 675,000	\$ 673,100	1.00	\$ 487,500	0.72
00024700002100000001	312 LANE RD	L-R1A	7	5.001	CAPE	3861	10/4/2022	\$ 1,535,000	\$ 1,187,100	0.77	\$ 921,800	0.60
00025500001400000001	245 HAWKINS POND RD	L-R1	9	5.86	CONTEMP	4966	10/17/2022	\$ 795,000	\$ 784,000	0.99	\$ 737,400	0.93
									EFF LIV AREA	2023	# SALES	2022
									489 - 999	1.00	19	0.64
									1000- 1399	0.92	3	0.42
									1400- 1799	0.97	8	0.72
									1800- 2199	0.99	2	0.80
									2200- 2599	0.99	3	0.69
									2600- 2999	0.99	8	0.83
									3000- PLUS	0.99	6	0.70



PID	Street	LandUse	Zone	Acres	Model	BldgEffArea	SaleDate	SalePrice	2023 TOTAL ASSESSED	2023 RATIO	2022 TOTAL ASSESSED	2022 RATIO
00022800002700000001	143 SEVEN PINES RD	L-R1	1	1.24	RANCH	1472	6/30/2022	\$ 360,000	\$ 329,300	0.91	\$ 255,200	0.71
00024100006800000001	454 US RT 3	L-R1	1	2.574	CAPE	1480	9/28/2022	\$ 349,933	\$ 337,900	0.97	\$ 238,600	0.68
00022900001100000001	175 PERCH POND RD	L-R1	1	5	RANCH	1520	5/11/2022	\$ 405,000	\$ 372,300	0.92	\$ 293,100	0.72
00010200003100000001	83 SHEPARD HILL RD	L-R1	1	1.8	RANCH	1581	8/11/2022	\$ 546,400	\$ 400,300	0.73	\$ 344,300	0.63
00024500002100000001	147 US RT 3	L-R1	1	0.7	CAPE	1908	2/14/2023	\$ 265,000	\$ 259,600	0.98	\$ 215,400	0.81
00024500002000000001	362 US RT 3	L-R1	1	3.522	LOG	2619	8/4/2023	\$ 680,000	\$ 669,600	0.98	\$ 585,400	0.86
00022800004600000001	72 SEVEN PINES RD	L-R1	1	6	GARRISON	2669	4/1/2022	\$ 465,000	\$ 486,000	1.05	\$ 393,400	0.85
00022200001100000001	224 BEEDE RD	L-R1	1	8.735	RANCH	2796	8/24/2022	\$ 649,533	\$ 645,900	0.99	\$ 526,200	0.81
00024400001500000101	115 US RT 3	L-R1	1	5.15	CAPE	2796	6/1/2022	\$ 480,000	\$ 505,100	1.05	\$ 413,300	0.86
00022800002100000001	95 SEVEN PINES RD	L-R1	1	1.6			10/27/2022	\$ 80,000	\$ 79,300	0.99	\$ 72,500	0.91
00022800004700000201	SEVEN PINES RD	L-R1	1	3.32			4/4/2022	\$ 70,000	\$ 69,400	0.99	\$ 71,000	1.01
00024500006000000001	US RT 3	L-R1	1	1.6			8/23/2022	\$ 87,533	\$ 79,500	0.91	\$ 68,700	0.78
00010200002800000001	752 US RT 3	L-R1W	4	0.96	RANCH	2918	9/2/2022	\$ 3,400,000	\$ 3,355,000	0.99	\$ 2,003,300	0.59
00024700002100000001	312 LANE RD	L-R1A	7	5.001	CAPE	3861	10/4/2022	\$ 1,535,000	\$ 1,187,100	0.77	\$ 921,800	0.60
00024700002700000001	LANE RD	L-R1A	7	1.111			7/24/2023	\$ 125,000	\$ 123,900	0.99	\$ 174,900	1.40
00024700000400000001	97 LANE RD	L-R1	9	2.6	RANCH	1181	7/15/2022	\$ 420,000	\$ 388,200	0.92	\$ 306,100	0.73
00024700000900000001	167 LANE RD	L-R1	9	2	LOG	2080	11/22/2022	\$ 499,000	\$ 498,400	1.00	\$ 389,000	0.78
00024700000300000001	89 LANE RD	L-R1	9	2.79	COLONIAL	2389	7/21/2023	\$ 410,000	\$ 434,000	1.06	\$ 345,000	0.84
00024600003100000001	228 COXBORO RD	L-R1	9	4.95	OLD STYLE	2794	10/20/2022	\$ 649,000	\$ 629,400	0.97	\$ 476,900	0.73
00025000002100000001	280 COXBORO RD	L-R1	9	3.21	CAPE	2967	7/25/2023	\$ 480,000	\$ 474,700	0.99	\$ 412,100	0.86
00025500001900000001	400 COXBORO RD	L-R1	9	2.3	CONTEMP	3075	11/9/2022	\$ 950,000	\$ 949,800	1.00	\$ 802,100	0.84
00025500001400000001	245 HAWKINS POND RD	L-R1	9	5.86	CONTEMP	4966	10/17/2022	\$ 795,000	\$ 784,000	0.99	\$ 737,400	0.93
00025000003300000001	COXBORO RD	L-R1	9	2.27			8/1/2023	\$ 142,000	\$ 140,800	0.99	\$ 112,900	0.80
00024500006600000001	WHITE OAK POND RD	L-R1W	10	2			7/15/2022	\$ 69,933	\$ 69,800	1.00	\$ 18,000	0.26
00020500001500000001	68 PINEHURST RD	L-R1	11	4.2	RANCH	1657	9/29/2022	\$ 689,000	\$ 685,000	0.99	\$ 515,600	0.75
00023800002100000001	28 BOB HOUSE RD	L-R1	11	6.55	CONTEMP	3046	1/17/2023	\$ 655,000	\$ 620,100	0.95	\$ 439,900	0.67
00024000002500000001	16 HEMLOCK WAY	L-R1W	14	2	COTTAGE	702	6/9/2023	\$ 1,051,000	\$ 1,045,300	0.99	\$ 737,300	0.70
00023400000500000001	10 PERCH ISLAND	L-R1W	16	0.2	COTTAGE	640	9/1/2022	\$ 2,500,000	\$ 2,427,000	0.97	\$ 878,900	0.35
00023600005600000001	KESUMPE PT RD	L-R1	17	1.412			10/14/2022	\$ 150,000	\$ 148,900	0.99	\$ 52,100	0.35
00022400007000000001	128 HERITAGE HILL RD	L-R1	19	1	CAPE	1424	8/3/2023	\$ 365,000	\$ 356,400	0.98	\$ 220,100	0.60
00021300000600000001	7 MERRILLWOOD DR	L-R1	19	1.3	CAPE	2342	7/17/2023	\$ 600,000	\$ 561,600	0.94	\$ 362,600	0.60
00021300001400000001	6 MERRILLWOOD DR	L-R1	19	1.2	CAPE	2344	11/4/2022	\$ 438,000	\$ 431,900	0.99	\$ 300,700	0.69
00022700005000000001	22 SARGENT RD	L-R1	19	9.55	CONTEMP	2689	11/9/2022	\$ 730,000	\$ 694,700	0.95	\$ 446,200	0.61
00022400001200000001	5 BIRCH LN	L-R1	19	6.65	COLONIAL	3217	9/22/2023	\$ 740,000	\$ 731,400	0.99	\$ 501,500	0.68
00022400005300000001	21 TRIVETT LN	L-R1	19	1.18	CAPE	3438	12/5/2022	\$ 675,000	\$ 673,100	1.00	\$ 487,500	0.72
00022800001000000001	479 NH RT 175	L-R1	21	1.52	MH	973	6/29/2023	\$ 125,533	\$ 125,000	1.00	\$ 66,900	0.53
00023900004100000001	24 NH RT 175	L-R1	21	1.86	CAPE	1725	8/12/2022	\$ 160,000	\$ 160,500	1.00	\$ 158,000	0.99
00022700001100001001	PLEASANT PLACE DR.	L-R1	27	1.33			8/23/2023	\$ 155,000	\$ 152,900	0.99	\$ 51,700	0.33
00021200000500000001	21 PEMI RIVER HEIGHTS	L-R1W	28	14.9			7/22/2022	\$ 200,000	\$ 198,300	0.99	\$ 219,400	1.10

PID	Street	Street	LandUse	Zone	Acres	Model	BldgEffArea	SaleDate	SalePrice	2023 TOTAL		2023 RATIO		2022 TOTAL		2022 RATIO	
										ASSESSED	ZONE (NHBD)	2023	RATIO	ASSESSED	# SALES	2022	RATIO
											1		0.98		12		0.81
											4		0.99		1		0.59
											7		0.88		2		1.00
											9		0.99		8		0.82
											11		0.97		2		0.71
											14		0.99		8		0.70
											16		0.97		6		0.35
											19		0.98		6		0.64
											21		1.00		2		0.76
											27		0.99		1		0.33
											28		0.99		1		1.10

## SECTION 10: UTILITY VALUATIONS

For the update of 2023, Corcoran Consulting Associates, Inc. was contracted to review and provide new public utility values. Those values are listed below. Specific calculations and worksheets to arrive at value are available upon a formal Right to Know request (NH RSA 91.A) and are not enclosed due to the sensitive financial information contained therein.

The following is a breakdown of the Town of Holderness's old and new utility values for the 2023 tax year:

New Hampshire Electric Co-op  
Groton Wind  
PSNH

PID	#	Street	LandUse	Zone	Acres	Owner1	2023 TOTAL	2022 TOTAL
00021000000800002A01		NH RT 175	L-UTLE	33	0	GROTON WIND LLC	\$ 6,450,400	\$ 5,968,300
00000000000100000001		POWER TRANSMISSION L	L-UTLE	31	0	N H ELECTRIC COOP	\$ 7,081,900	\$ 5,628,400
00000000000200000001		UTILITY PROPERTY	L-UTLE	31	0	PUBLIC SERVICE CO OF NH	\$ 22,775,900	\$ 966,000
00021000000800000201	1386	NH RT 175	L-UTLE	33	14	PUBLIC SERVICE CO OF NH	\$ 8,015,300	\$ 7,986,500
00022500000600000001		POWER TRANSMISSION E	L-UTLE	27	0.689	PUBLIC SERVICE CO OF NH	\$ 131,900	\$ 44,500



**CORCORAN CONSULTING ASSOCIATES, INC.**

**PO Box 1175, Wolfeboro Falls, NH 03896-1175  
603-630-8575 or Cell: 603-396-3268**

**Town of Holderness  
1089 US Route 3, Holderness, NH 03245  
603-968-2145**

**July 1, 2021 – June 30, 2026**

**Agreement for Assessing Services  
Cyclical Inspections**



**Contractual Agreement between the Town of Holderness, NH  
And  
Corcoran Consulting Associates, Inc.**

**Section 1. Functions/Responsibilities:**

The Town of Holderness agrees to retain Corcoran Consulting Associates, Inc. (Contractor) of Wolfeboro, NH, to perform general assessing services, cycle inspections and a statistical update as provided for in this Agreement.

A full statistical update or any other type of update will only be completed in year 2021 to 2026 at the governing body's approval. A full statistical update means the process of a revaluation of all taxable and nontaxable properties in a municipality, using existing property data, to arrive at full and true value as of April 1. The term also includes "statistical update" and "statistical reassessment." (Asb 301.28; Rev 601.25). If the Town should choose to perform an update to the values based on market the process will be covered under a separate contract.

Cyclical Inspections: "Measure and Listing" was/is being performed on a yearly basis. The cyclical program in place requires a measure and list of the entire community at 1/4<sup>th</sup> of the Town a year to be concluded once every 4 years.

General Assessing functions will be performed on a yearly basis as determined by this agreement.

**Section 2. Term:**

The term of this Agreement shall be for a period of 60 months from July 1, 2021 through June 30, 2026. Date of last assessment review: 2018 Date of last revaluation: As of April 1, 2018.

A proposed cyclical revaluation is in process for 2021.

Re-certification is due in the 2023 calendar year.

**Section 3. Termination/Resignation:**

Nothing in this Agreement shall prevent, limit or otherwise interfere with the rights of either party to terminate this Agreement subject to the terminating party giving sixty (60) days written notice to the other party, prior to the effective date of separation.

The Town Administrator retains the right to dismiss unsuitable personnel employed by the Contractor in connection with the services under this Agreement for any reason. The Contractor shall replace any dismissed employees of the firm with a professional of commensurate qualifications and experience of the dismissed employee. In the event that any person assigned to the Holderness project is convicted of any act resulting in personal gain, then the Town shall have no obligation of prior notice, and may immediately terminate this Agreement.

**Non-Appropriation-** The Town of Holderness will in its "best efforts", obtain the necessary approvals for the 2022 through 2026 fiscal years appropriation for this assessing and cyclical

inspection contract. If for any reason the Town of Holderness is unable to obtain funding for the contract or part of the contract, the Town of Holderness can terminate such contract without further obligation or penalty.

**Section 4. Compensation:**

The Contractor shall be compensated as an independent contractor under this Agreement. As such, the Contractor shall be responsible for providing F.I.C.A., Workmen's Compensation, Unemployment Compensation & Liability to all employees assigned to the Holderness project. The Contractor shall file appropriate Certificates of Insurance with the Town upon request.

*This contract is for July 1, 2021 through June 30, 2026.*

*The total amount of the contract is for:*

*2022 fy: Assessing \$40,000/Cycle inspections \$25,000 Total= \$65,000*

*2023 fy: Assessing \$44,500/Cycle inspections \$25,000 Total= \$69,500*

*Extra due to prep for assessing review in fy 20203/2024.*

*2024 fy: Assessing \$44,500/Cycle inspections zero Total=\$44,500*

*2025 fy: Assessing\$45,000/Cycle inspections \$27,000 Total =\$72,000*

*2026 fy: Assessing\$45,000/Cycle inspections \$27,000 Total=\$72,000*

*Compensation is paid based on an hourly rate plus expenses.*

*To be paid out as stated below:*

Position	Hourly Rate F/y 2022 & 2023	Hourly Rate F/y 2024 thru 2026
Utilities	\$200.00	\$200
Director	\$89.00	\$92
Sr. Assessor	\$84.00	\$85
Sr. Appraiser/Assessor	\$78.00	\$80
Residential Appraiser	\$58.00	\$59
Senior Data Collector	\$55.00	\$56
Data Collector	\$52.00	\$53
Data Entry/Clerical Support Depends on designation of assigned person.	\$52.00-\$58.00	\$53-\$59
Technical/Research Assistance	\$40.00	\$40

Time and Travel allowance will be billed portal to portal, (one direction), with mileage @ .58 per mile, plus mileage incurred while on the job site.

Use of boats and/or water vehicles shall be \$500 per day plus gas expended.

The Contractor shall submit invoices on a monthly basis according to the foregoing rate schedule. The Town shall issue payment no later than twenty (20) days after receipt of invoices from the previous month's activities.

#### **Section 5. Work Schedule/Key Personnel Assignment:**

By mutual agreement between the Contractor and the Town the following personnel and tentative work schedule is hereby established:

##### **Personnel assigned to Holderness:**

**Director:** Marybeth Walker - will assume general responsibility of all company employees assigned to Holderness. The directors' hours will remain flexible according to the immediate needs of the department, for assessing and consultations.

**Assessor's Agent:** Marybeth Walker will assume general oversight of all functions and projects occurring as a result of this agreement. Mrs. Walker's schedule will be on average 1 day a month and she will remain in communication with the department and management on an ongoing basis to ensure that all projects and tasks are proceeding in a timely and workmanlike manner. Mrs. Walker with Ron Doyon's assistance will also assume all routine and day-to-day supervision of company employees assigned to the Holderness project.

**Data Collectors:** Catherine Walker, Jared Hynes, Aaron Risi and Susan Daniels and/or similarly qualified individuals will assist the Assessor's Agent in the collection of data during annual 'pick-up' work, sales inspections and similar routine data collections.

**Appraisers:** Appraisers assigned to Holderness will include Monica Hurley as Utility appraiser with Jay Ferreira and/or Ron Doyon assisting as required over the course of the year.

#### **Section 6. Responsibilities and Services provided by the Contractor**

##### **6.1 Contract Submission**

The contract, any revised contract, and the list of personnel assigned to work under the contract, shall be submitted to the DRA for examination and written recommendations of the DRA to be made to Municipality within 10 working days of receipt by the department. No work shall begin without first submitting a copy of the executed contract or agreement to the commissioner along with the names and qualifications of all personnel to be employed under the contract or agreement.

##### **6.2. Assessing Appraisals:**

The Contractor shall:

###### **6.2.1 Sub-section A - Assessing**

- (1) The Contractor shall carefully measure, list and value property improvements (pick-ups) as of April 1st of the tax year as a result of: building permits for new construction, newly modified or on-going construction, demolition permits, filing of inventories, errors or omissions or other applicable sources. Contractor shall provide to Municipality a

complete copy of the: field data collection card(s); worksheet(s); and, other document(s) used in the process.

- (2) The Contractor shall value changes to land (pick-ups) as of April 1st of the tax year as a result of: subdivision, boundary line adjustments, lot mergers, new surveys, tax map changes, zoning and approvals, development or betterments or changes to current use land. Contractor shall provide to Municipality a complete copy of the site plans; and, other document(s) used in the process.
- (3) The Contractor shall determine the market value for any Land Use Change Tax (LUCT) that may occur. The Contractor shall provide to the municipal assessing officials written documentation to support the LUCT market value conclusion.
- (4) Upon request, the Contractor shall be available to meet with the municipal assessing officials for any assessing or budget matters.
- (5) Upon request by the municipal assessing officials, the Contractor shall be available to meet with taxpayers who wish to discuss their assessment(s). Contractor shall provide to Municipality a complete copy of any changes, worksheet(s); and, other document(s) used in the process.
- (6) The Contractor shall provide representation at meetings with the DRA to ensure the Municipality is meeting the Assessing Standard Board (ASB) standards and statutory requirements as they pertain to the assessing contract.
- (7) The Contractor shall utilize the Municipality's base year data collection manual and Avitar CAMA System to appraise properties. The Contractor shall certify that the individual(s) assigned to perform data entry is(are) proficient in the use of the Municipal CAMA system.
- (8) The Contractor shall review the results of the annual assessment-to-sales ratio studies for the purpose of informing the municipal assessing officials of the need for a revaluation or partial update, to be compliant with RSA 75:8 Revised Inventory.

**In conjunction with the Town:**

- (1) The Contractor shall data enter all property changes into the Municipality's CAMA system.
- (2) The Contractor shall review new Current Use Applications to ensure the application is compliant with statutory requirements, Cub 300 Rules and shall physically view the property to ensure accuracy of the documentation provided, and make recommendations in writing to the municipal assessing officials.
- (3) The Contractor shall apply the Municipality's ratio to the DRA utility values, current use values, poles and conduit values, and to utility values that are updated annually in order to comply with statutory requirements.
- (4) The Contractor shall review Poles and Conduit inventory(s) and update values annually based upon the DRA established values.

- (5) The Contractor shall review properly filed abatement requests by any taxpayer and after review and research, shall make a written recommendation to the municipal assessing officials. Contractor shall provide to Municipality a complete copy of the worksheet(s), field cards, and, other document(s) used in the abatement process.
- (6) The Contractor shall represent the Municipality and its best interest in all the appeal proceedings. Contractor shall provide to Municipality a complete copy of the worksheet(s) and, other document(s) used in the appeal process.
- (7) The Contractor shall carefully measure and list all properties that have transferred during the contract period and verify all circumstances surrounding the sales (data accuracy and sale validation). Contractor shall provide to Municipality a complete copy of field cards, the worksheet(s) and, other document(s) used in the sale verification process.
- (8) The Contractor shall complete the annual DRA Equalization Ratio Study online, consult with DRA equalization personnel, print a preliminary report, and review the final results with the municipal assessing officials.

**\*\*\* Under this contract the Town assessing staff handles all new Exemptions, Credits, Timber, Gravel with assistance and oversight from contractor.\*\*\***

#### **6.2.2 Sub-section B – Cycled Data Collections –**

**Cyclical inspection process as defined under Asb 301.17 and Rev601.15.**

- (1) Perform cycled inspections on a maximum of 500 properties in fiscal year 2022 & 2023, 2025 & 2026 including any commercial and industrial properties if required, ensuring no duplication of visits for new construction, active building permits or sales verifications (such properties are included in the total count for visitations).
- (2) The Contractor shall identify the parcels to be inspected; the Town may either mail notices of impending visits to identified taxpayers or use other means of notification.
- (3) Collectors will measure and list all properties identified for the cycle inspection process and will attempt entry to all properties where an adult is present at the time of arrival.
- (4) Where entry to buildings is not possible or permitted upon arrival, letters requesting appointments for interior inspection shall be developed to request appointments for interior inspections.
- (5) The contractor shall produce the letter and the Town shall mail the notices and receive calls to schedule appointments.
- (6) Calls from taxpayers responding to interior inspection request shall be handled by the Town.
- (7) The Contractor shall provide the Town with schedules for call-back inspection visits.
- (8) The Contractor shall conduct all scheduled 'call-back' appointments and verify or correct all interior data.

- (9) The Contractor shall provide reports to the New Hampshire department of revenue when requested.

*Due to the Covid-19 pandemic each municipality has set up its own expectations as to exterior/interior inspections. If we are unable to perform an interior inspection of the property the contractor will do their best to verify building attributes by other means such as multiple listing service and questionnaires.*

#### **Assessing Update:**

The Town completed a revaluation of all values for the 2018 tax year. The Contractor shall provide an analysis as to the status of emerging assessments as they relate to the sales occurring throughout the ratio year on or around July 1<sup>st</sup> of each year. If the Town should decide to have the contractor perform a partial or cyclical statistical update there will be a separate contract written to cover the scope of services. The cost of these updates will be agreed upon by the contractor and the Town at that time.

#### **Section 6.3 Litigation:**

Appraisal/expert support in the event of formal filings before the Superior Court or NH Board of Tax & Land Appeals will be addressed on a time and materials basis. Such costs are not included in this contract. In the event of receipt of appeals through July 1<sup>st</sup> 2022 and July 1<sup>st</sup> 2026, the Contractor shall consult with the Town Administrator to inform whether the costs of defense can or cannot be absorbed into the current contract.

#### **6.4 Personnel**

- 6.4.1 For grading, classifying, appraising and data collection of all property covered by the contract. Contractor shall only employ personnel who are:
- (1) Certified by the DRA, as defined in the Asb 300 Rules and RSA 21-J:14-f for the level of work they will be performing; and,
  - (2) Approved by the municipal assessing officials.
- 6.4.2 Upon approval of the contract and before the cyclical revaluation begins. Contractor shall provide to the DRA and the municipal assessing officials, a list of the DRA-certified personnel assigned to work under the contract.
- 6.4.3 Contractor shall ensure that the DRA-certified assessor supervisor is proficient in the use and calibration of the CAMA system that will be used to assess the property specified in Section 6.2.
- 6.4.4 Contractor shall ensure that the individual(s) assigned to perform data entry are proficient in the use of Municipality's CAMA system.

**6.5 Public Relations**

6.5.1 Contractor and the Town Administrator or designee, during the progress of the work, shall each use their best efforts to promote full cooperation and amiable relations with taxpayers. All public town and news releases shall be approved by the municipal Town administrator before being released to the news media. Contractor, upon request of the Municipal assessing officials and or Town management shall provide assistance in conjunction with the municipal assessing staff to acquaint the public with the mechanics and purpose of the cyclical revaluation.

**6.6 Confidentiality**

6.6.1 Contractor, municipal assessing officials or municipal employees shall not disclose any preliminary values to anyone or permit anyone to use or access any data on file during the course of the revaluation project, except the municipal assessing officials and the Commissioner of the DRA, or their respective designees, until the values have been submitted to the municipal assessing officials and made public.

**6.7 Compensation and Terms**

6.7.1 Municipality, in consideration of the services hereunder to be performed by Contractor, agrees to pay Contractor the sum as outlined in Section 4 page 3 of this contract. Payment shall be dispersed as listed under this same section.

The amount or terms of compensation to be paid by Municipality for assessing services to support and defend assessments that are appealed to the BTLA or superior court, if not included in the regular assessing agreement with the Town of Holderness, is quoted on a hourly or daily basis plus expenses is: \$\_\_ see section 4 \_\_ hourly for all classes of properties except utilities. Defense of utility properties to include hydros will be compensated at a rate of \$ \_200\_ hourly.

Appraisal/expert support in the event of formal filings before the Superior Court or NH Board of Tax & Land Appeals will be addressed on a time and materials basis. Such costs are not included in this contract.

**In the event of receipt of appeals through July 1<sup>st</sup> 2022 through July 1<sup>st</sup> 2026, the Contractor shall consult with the Town Administrator to inform whether the costs of defense can or cannot be absorbed into the current contract.**

6.7.2 The manner and time schedule in which Municipality shall make payments to Contractor is included in section 4.

**SECTION 7: Detail of services to be provided by the Contractor-**

**When properties are visited during the revaluation and cycle inspection process the following guidelines will be followed:**

**7.1 Collection of Property Data**

- 7.1.1 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.
- 7.1.2 Every principal building(s), and any appurtenant building(s), or other improvements, 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
- 7.1.3 Contractor shall make an attempt to inspect the property, and if the attempt is unsuccessful, Contractor may:
  - (a) Leave a notification card at the property requesting that the property owner call the Contractor's designee, within a stated time frame as agreed upon by the municipal assessing officials and Contractor, to arrange for an interior inspection; or,
  - (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 Contractor, to arrange for an interior inspection;
- 7.1.4 If the municipal assessing officials are not able to arrange for an interior inspection, or entrance to a building or parcel of land cannot be obtained as detailed in Section below, Contractor shall:
  - (a) Estimate the value of the improvements using the best evidence available; and,
  - (b) Annotate the property record card accordingly.
- 7.1.5 Contractor 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 Contractor or the municipal assessing officials' notifications;
  - (c) Where postings prevent access;
  - (d) Unsafe structures;
  - (e) When the owner has refused access to Contractor or designee;



- (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.

7.1.6 Contractor shall provide to Municipality a complete copy of the: field data collection card(s); worksheet(s); and, other document(s) used in the valuation process.

## **7.2 Property Record Cards**

7.2.1 Contractor shall prepare an individual property record card, for each separate parcel of property in Municipality arranged to show:

- (1) The owner's name, street number, map and lot number or other designation of the property;
- (2) The owner's mailing address;
- (3) Information necessary to derive and understand:
  - (a) The land value;
  - (b) The number of acres of the parcel;
  - (c) The land classification; and adjustments made to land values;
  - (d) The value of the improvements on the land;
  - (e) The accurate description of all improvements whether affecting market value or not;
  - (f) The improvement pricing details; and,
  - (g) The allowances made for physical, functional and economic depreciation factors;
- (4) The outline sketch of all principal improvements with dimensions with the street side or waterfront toward the bottom of the diagram;
- (5) The base valuation year;
- (6) The print date of property record card;
- (7) Photograph of the principal building;
- (8) History of the property transfer to include:
  - (a) Date of sale;
  - (b) Consideration amount;
  - (c) Qualification code; and,
  - (d) Property type noted as either vacant or improved;
- (9) A notation area to record any comments pertaining to the property; and,
- (10) A notation area to record the history of the property, which may include, but not be limited to:
  - (a) Property inspection date;
  - (b) Individual's identification number or initials associated with the inspection;
  - (c) The extent of the inspection;
  - (d) Reason for the inspection; and,
  - (e) Any value adjustment(s)

## **Section 8 Responsibilities of the Municipality.**

- 8.1 The municipal assessing staff shall identify to Contractor, in writing, which properties within the taxing jurisdiction are exempt from taxation.
- 8.2 The municipal assessing staff shall furnish to Contractor information such as but not be limited to: the current ownership information of all property; the physical location of all property; property address changes within Municipality; all property transfer information; a set of current tax maps; zoning maps; plans; building permits; subdivisions; boundary line adjustments and mergers; and, other information as specified by Contractor for the services being provided.
- 8.3 The municipal assessing staff shall keep Contractor informed of all sales of property that occur during the progress of the cyclical revaluation.
- 8.4 The municipal assessing staff shall make corrections to tax maps as of April 1 of the revaluation year where lots have been subdivided, or apportioned, and notify Contractor of all ownership and name and address changes.
- 8.5 If requested, suitable office space and equipment, as specified by Contractor, for the use of Contractor's personnel in the performance of the appraisal work shall be provided.
- 8.6 The municipal assessing office will provide assistance as described in other sections of this contract. This includes, but is not limited to: data entry, making appointments and the cost of postage.
- 8.7 The municipality will provide remote access to the assessing computer and the CAMA system.
- 8.8 The municipality will provide clerical staff to perform clerical and technical tasks such as answer phones, assist walk-in customers, do data entry and transfer deeds etc.

## **Section 9 Indemnifications and Insurance.**

- 9.1 Contractor agrees to defend and indemnify Municipality, with which it is contracting, against claims for bodily injury, death and property damage which arises in the course of the Contractor's performance of the contract and with respect to which Municipality, with which it is contracting, shall be free from negligence on the part of itself, its employees and agents.
- 9.2 Contractor 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 Contractor's reasonable control.

- 9.3 Contractor shall maintain public liability insurance, automobile liability insurance and workmen's compensation insurance unless Contractor is not required to do so by New Hampshire state law or as otherwise agreed upon.
- 9.3.1 The public liability insurance shall be in the form of commercial general liability with the inclusion of contractual liability coverage as follows:
- Comprehensive General Liability: \$1,000,000 each occurrence, \$2,000,000 aggregate coverage; Automobile Liability: \$1,000,000 combined single limit, \$500,000 Bodily Injury/person Workers Compensation: NH Statutory Limits
- 9.4 Prior to starting the cyclical revaluation, Contractor shall provide certificates of insurance by a State of NH licensed insurer, naming the municipality as additional insured and confirming the required insurance coverage for the Municipality with which the appraisal Contractor is contracting.
- 9.5 Contractor shall provide Municipality and the DRA a ten (10) day advance written notice of the cancellation or material change in the required insurance coverage.

#### **Section 10 Estimated size of the municipality**

- 1.1 It is agreed between the parties that the entire municipality consists of an estimate of less than 2000 parcels as defined by RSA 75:9. Any newly subdivided properties will be included in the process.
- 1.2 The portion of the community that will be part of the cyclical inspections for 2022, 2023, 2025 & 2026 involves approximately 500 or less properties each year. This number includes permits and sales inspections that may have occurred.

#### **Section 11 Addendums, Amendments and Appendixes**

- 11.1 Addendums, amendments and appendixes pertaining to this contract may be added only by separate instrument in writing. All addendums, amendments and appendixes shall be sent to the DRA.

Section 12 Signature page

Date: April 26, 2021

In the Presence of:

Municipality of: Holderness

By Authorized Municipal Assessing Officials or

Agent:

Michael Capone, Town Administrator

OR:

Jill White, Chair

John W. Laverack, Vice Chair

Samuel Brickley

Peter Francesco

Kelly Schwaner

In the Presence of:

By Contractor:

Marybeth G. Walker 5/1/2021  
Marybeth G. Walker, President  
Corcoran Consulting Associates,  
Inc.

Witness

Date



## **SECTION 11**

### **QUALIFICATIONS OF INDIVIDUALS COMPLETING THIS REPORT**

#### **Staff Qualifications**

***CORCORAN CONSULTING PERSONNEL UTILIZED DURING THE REVALUATION  
GILFORD FOR 2023***

***DRA Certification Levels:***

***Marybeth G. Walker:*** Certified Property Assessor Supervisor: Supervisor & Analysis

***Monica Hurley:*** Certified Property Assessor Supervisor: Poles & Conduits/ROW's Appraiser

***Jay Ferriera:*** Certified Property Assessor Supervisor: Supervisor, Field Review

***Ron Doyon:*** Certified Property Assessor: Data Collector/Appraiser

***Catherine Walker:*** Certified Property Assessor: Data Collector, sale verification

***Susan Henderson-Daniels:*** Certified Property Assessor Assistant: Data Collector

***Jared Hynes:*** Certified Property Assessor Assistant: Data Collector

***(David) Blake Gross:*** Certified Property Measurer Lister: Data Collector



**Marybeth G. Walker**  
**34 Brock Street**  
**Rochester, NH 03867**  
**603-396-3268**

Ms. Walker is a real estate appraiser who has been involved in municipal appraisal and assessing for 24 years. She is familiar with all aspects of various CAMA (computer assisted mass appraisal) systems. Mrs. Walker is currently a NH DRA certified Assessor Supervisor/Certified New Hampshire Assessor; serving as the assessor's agent for various Towns, City Assessor of the City of Somersworth and Conway, NH and President for Corcoran Consulting Associates, Inc.

**Professional Experience:**

July '06 to Present:

**Corcoran Associates, Inc., Wolfeboro, New Hampshire**

**President**, (2017-Present) Oversees daily operations  
Oversee efforts for DRA Certification compliance  
Vice President of Operations-(2014-2017)  
City Assessor for Somersworth, NH,  
Assessor's Agent for numerous NH municipalities  
Assessor and Appraiser, market analyst & performs revaluations  
Prepares appraisals for court, BTLA cases  
Expert witness before Superior Courts and the NH BTLA

Aug '03 to July '06

**Independent contracted Assessing-  
NH Real Estate Apprentice Appraiser**

\*Independent contractor, Assessing –  
Primarily for Municipal Resources Inc. and Rick Vincent Appraisals  
Towns: Bristol, Epping, N. Hampton, Fremont NH & Berwick Me.  
\*Residential fee appraisals – for John Trumbull & Associates  
\*Lic.#NHAA-372 exp. 12/31/2005

Mar '99 to Aug '03

**Corcoran Consulting Associates, Inc., Wolfeboro, NH**

Real Estate Appraiser/Group Leader  
\* Measure/list residential properties for tax assessments.  
\* New construction permits, Sales Research & Process abatements.  
\* Revaluation process: Group leader, Data collection, QC, & Hearings  
(For: Portsmouth, Gilford, Plaistow, Atkinson, Bristol, Derry, Middleton, Peterborough, Tamworth & hearings in Chester).

1998

**Re/Max Realty Centre  
Real Estate Administrative Assistant, Rochester, NH**

\* Interface with the public, (phone calls, correspondence)  
\* Office management, Keep all real estate listings up to date.  
\* Input and update listings on MLS.  
\* Process and Prepare comps for appraisals and market analyses.

**Marybeth G. Walker – Continued**

**Education:**

1999 - NHAAO	NH State Statutes
2000 - MAAO	Course 1: Comparable Sales Approach to Value
2000 – MAAO	Course 1 & 2: Sales Approach & Cost Approach to Value
2001 -IAAO	Course 102: Income Approach to Valuation
2002 - USPAP	Professional Ethics- (15 hr)
2004 - USPAP	National USPAP Update Course (7hr)
2006 - IAAO	Course 300- Fundamentals of Mass Appraisal
2006 - Vision	Data entry of Personal Property
2009 - NHAAO	State Statutes- Part II
2010- NHDRA	NH One Day State Statutes
2011- IAAO	Course 400 Assessment Administration
2012- IAAO	191-USPAP 7 HR Update
2013 – IAAO	Course 311 – Residential Modeling
2015- IAAO	7-hr USPAP update for Mass Appraisal
2015-Appraisal Institute-	Residential & Commercial Valuation of Solar
2016- IAAO	Course 332- Modeling Concepts
2017- NHDRA	NH One day State Statutes update
2018-IAAO	7 hour update National USPAP
2019- IAAO	Data Modeling for Assessors & Appraisers
2020-IAAO	7 hour update National USPAP 2020-2021
2020-NHDRA	NH One day State Statutes update
2021-IAAO	Workshop 452-Fundamentals of Assessment Ratio Studies
2023-IAAO	7-hr National USPAP Update (2022-2023)
2023-NHDRA	Current Use Rules/Criteria mini-course
2023-NRAAO	EDUCATIONAL CONFERENCE: Analyzing Income Statements, How to be an effective witness in court, Emerging Trends in Senior Living – Total 9 hrs

**Certifications:**

Certified Assessor Supervisor - NH Dept of Revenue Admin expires 12/2027

Certified New Hampshire Assessor- NHAAO & NHDRA- #196 expires 12/2027

**NEW HAMPSHIRE DEPARTMENT OF  
REVENUE ADMINISTRATION**

**THIS CERTIFIES THAT**

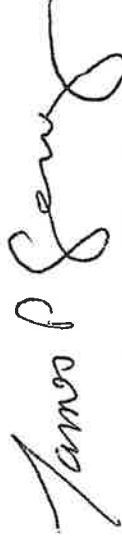
**MARYBETH G. WALKER**

Has successfully completed and submitted the required documentation as required by  
state law to obtain status as a

**DRA-Certified Property Assessor Supervisor**

Which shall remain valid until December 31, 2027

Given this day of February 23, 2022



James P. Gerry, Director

**Monica Hurley**  
***Vice President/Western District Supervisor***  
***Corcoran Consulting Associates***

**PROFILE:**

- 20 years of professional experience as an Assessor
- Mass appraisal experience in valuing commercial, industrial, current use and residential properties in New Hampshire, Maine, Vermont and Massachusetts.
- Experience in conversions of CAMA systems into Vision CAMA
- GIS and Cartographic systems knowledge
- Experience in valuation of waterfront properties
- Extensive experience in valuation of commercial and industrial properties
- Experience and training in Utility Valuations
- Valuation experience with large communities of 10,000 -15,000 properties
- Extensive Board of Tax and Land Appeals and Superior Court experience. Including trial preparation and expert testimony
- Admitted as expert witness before the Board of Tax and Land Appeals

**EXPERIENCE:**

2016 – Present: Vice President / Western District Supervisor of Corcoran Consulting Associates, Inc.  
2007 to 2016: District Manager/Appraisal Supervisor - Corcoran Consulting Associates, Inc.  
Serving as assessors, appraisers, and consultants for New Hampshire municipalities.

***Current Assessing Agent Positions held in the towns of Bow, Pelham, Pembroke, Henniker, and Berlin, NH***

2001 through 2007: Project Manager - Vision Appraisal Technology: A national, municipal consulting firm and creator of CAMA systems. Held positions of increasing responsibilities from appraisal trainee to commercial appraiser, and Senior Commercial/Industrial Appraiser to Project Manager, responsible for company appraisal operations in New Hampshire, Vermont, Maine and Massachusetts.

Supervised the revaluations for eastern and New England townships, including:

Pembroke, NH	Derry, NH	Dunbarton, NH	Fremont, NH	Bridgewater, VT
Pelham, NH	Candia, NH	Belmont, NH	Littleton, NH	Hartford, VT

Assignments as Senior Commercial/Industrial Appraisal Supervisor:

Wolfeboro, NH	Marlborough, MA	York, ME	Newburyport, MA	Bow, NH
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1999 to 2001: Commercial Property Tax Consultant - Deloitte & Touche, LLP – Boston, MA

## **EDUCATION:**

Greensboro College – Honors Degree Program - Bachelor of Arts 1995

Appraisal Education: (40 Hour Courses)

***International Association of Assessing Officers:***

Fundamentals of Real Property Appraisal - IAAO Course 101

Income Approach to Valuation – IAAO Course 201

Mass Appraisal of Real Property – IAAO Course 300

Assessment Administration – IAAO Course 400

Valuation of Golf Courses - IAAO Course 710 (Aug. 2015)

Reading and Understanding Leases – IAAO Course 931 (Oct. 2017)

Other Educational:

Uniform Standards of Professional Appraisal Practice (Appraisal Institute 2006)

USPAP Update 7-hour Course (September 2009, March 2014, August 2020)

New Hampshire State Statutes Course I (June 2010)

New Hampshire State Statutes Course II (October 2010)

NH State Statutes Course Update – (June 2015, December 2020)

Workshop on Appraisal for Ad Valorem Taxation of Communications, Energy and Transportation Properties, Wichita State University - (July 2017)

## **AFFILIATIONS:**

Member: International Association of Assessing Officers

Member: New Hampshire Association of Assessing Officers

## **CERTIFICATIONS:**

Certified Property Assessor Supervisor, State of New Hampshire

Certified New Hampshire Assessor

**NEW HAMPSHIRE DEPARTMENT OF  
REVENUE ADMINISTRATION**

**THIS CERTIFIES THAT**

**Monica C. Hurley**

Has successfully completed and submitted the required documentation as  
required by state law to obtain status as a

**DRA-CERTIFIED PROPERTY ASSESSOR SUPERVISOR**

Which shall remain valid until December 31, 2025

Given this day of December 30, 2020

*James P. Gerry*  
James P. Gerry, Director



## **SECTION 12**

### **Corcoran Consulting Associates, Inc Contracts**

**Agreement for Cyclical Revaluation  
January 1, 2023 to December 31, 2023**

**General Assessing Services  
July 1, 2021 to June 30, 2026**

## ADDENDAS

A. Definitions

B. NHBD-Map/Zone Spreadsheet with Zoning ordinances

C. MS-1/ Preliminary NH DRA Ratio Report; In House Preliminary report

D. Avitar Codes, Factors and Values from Holderness

E. Holderness Data Collection Manual/Review Guidelines

F. Avitar CAMA System – Explanation of Computations/How to read  
your property record card

**NEW HAMPSHIRE EQUALIZATION PROCESS 2020**  
**SECTION 1 DEFINITIONS**

- 1.01 **“Ad valorem value”** means the valuation of the property prior to any adjustment for Current Use, RSA 79-A or Conservation Restriction Assessment, RSA 79-B.
- 1.02 **“Aggregate ratio”** (a.k.a. weighted mean) means the sum of the assessments divided by the sum of the sales prices for the total number of sales used in a ratio study.
- 1.03 **“Arm’s-length transaction”** means (1) a sale between a willing buyer and willing seller that are unrelated and are not acting under duress, abnormal pressure or undue influences. (2) A sale between two unrelated parties, both seeking to maximize their positions from the transaction.
- 1.04 **“Assessing officials”** means the municipal assessors or selectmen. See RSA 75:1 (selectmen), RSA 41:2-g (elected assessors) and RSA 48:16 (city assessors) for statutory authority and duties.
- 1.05 **“Assessment”** means the gross local assessed value of a property prior to any adjustments for exemptions such as elderly, blind or disabled.
- 1.06 **“Base Valuation for Debt Limits”** means the Equalized Assessed Valuation plus the equalized value of monies received in accordance with RSA 33:4-b.
- 1.07 **“Coefficient of Dispersion”** means the average percentage deviation from the median ratio.
- 1.08 **“Confidence interval”** means the range established by electronic means within which one can conclude a measure of population lies.
- 1.09 **“Confidence level”** means the required degree of confidence in a statistical test or confidence interval.
- 1.10 **“Conservation Restriction Assessment”** means the value of property assessed in accordance with RSA 79-B.
- 1.11 **“Current use value”** means the value of property assessed in accordance with RSA 79-A.
- 1.12 **“Current Year Assessment”** means the assessment on which the final tax bill for a municipality is based for the year the ratio study is conducted by the DRA.
- 1.13 **“DRA”** means the N.H. Department of Revenue Administration.
- 1.14 **“Equalized Assessed Valuation”** means the estimated true and market value of all taxable property in a municipality.
- 1.15 **“Equalization ratio”** means the ratio used by the Department of Revenue Administration to calculate a municipality’s equalized valuation.
- 1.16 **“Equalization year”** means October 1 of the prior tax year to September 30 of the current tax year in accordance with RSA 21-J:9-a.
- 1.17 **“Full revaluation”** means the revaluation of all taxable and nontaxable properties in a municipality, with a complete measure and listing of all taxable and nontaxable properties to occur at the same time of the establishment of the new base year, to arrive at full and true value as of April 1. The term includes

“full reappraisal” and “full reassessment.”  
(Rev 601.24)

- 1.18 “Full statistical revaluation”** means the process of a revaluation of all taxable and nontaxable properties in a municipality, using existing property data, to arrive at full and true value as of April 1. The term includes “statistical update” and “statistical reassessment.”
- 1.19 “I.A.A.O.”** means the International Association of Assessing Officers.
- 1.20 “Listing”** means recording a description of the interior, exterior and attributes of any improvements or the recording of the description of land features and attributes. The term includes “list.” (Rev 601.30)
- 1.21 “Local assessed value”** means the valuation of a parcel of property before any adjustment for exemptions are made.
- 1.22 “Market Value”** means the value of a property that meets the following criteria:
- (a) Is the most probable price, not the highest, lowest or average price;
  - (b) Is expressed in terms of money;
  - (c) Implies a reasonable time for exposure to the market;
  - (d) Implies that both buyer and seller are informed of the uses to which the property may be put;
  - (e) Assumes an arm’s length transaction in the open market;
  - (f) Assumes a willing buyer and a willing seller, with no advantage being taken by either buyer or seller; and
  - (g) Recognizes both the present use and the potential use of the property.
- 1.23 “Measure”** means a physical inspection, verification, sketching and recording of the exterior dimensions and attributes of any improvements made to the property.  
(Rev 601.34)
- 1.24 “Median ratio”** means the middle ratio when a set of ratios is ranked in order of magnitude. The median is the generally preferred measure of central tendency for assessment equity, monitoring appraisal performance, and determining reappraisal priorities or evaluating the need for a reappraisal.
- 1.25 “Mean ratio”** means the average ratio – the sum of the ratios divided by the number of ratios.
- 1.26 “Modified Assessed Valuation”** means the sum of all local assessed values in the municipality minus the value of property exempted under RSA 72:12-a (Water & Air Pollution Control Facilities), RSA 72:37-a (Exemption for Improvements to Assist Persons with Disabilities) and 72:23 IV (school dormitory, dining room and kitchen exemption).
- 1.27 “Municipality”** means a city, town or unincorporated place. (Rev 601.37)
- 1.28 “Net Local Assessed Valuation”** means the sum of the “modified assessed valuation” minus the value of property exempted pursuant to RSA 72:37 (blind exemption), RSA 72:37-b (disabled exemption), RSA 72:38-b (deaf exemption), RSA 72:39-a (elderly exemption), RSA 72:62 (solar powered energy systems), RSA 72:66 (wind powered energy systems), RSA 72:70 (wood heating energy systems), RSA 72:23 IV (additional dormitories, dining rooms and kitchen exemption and RSA

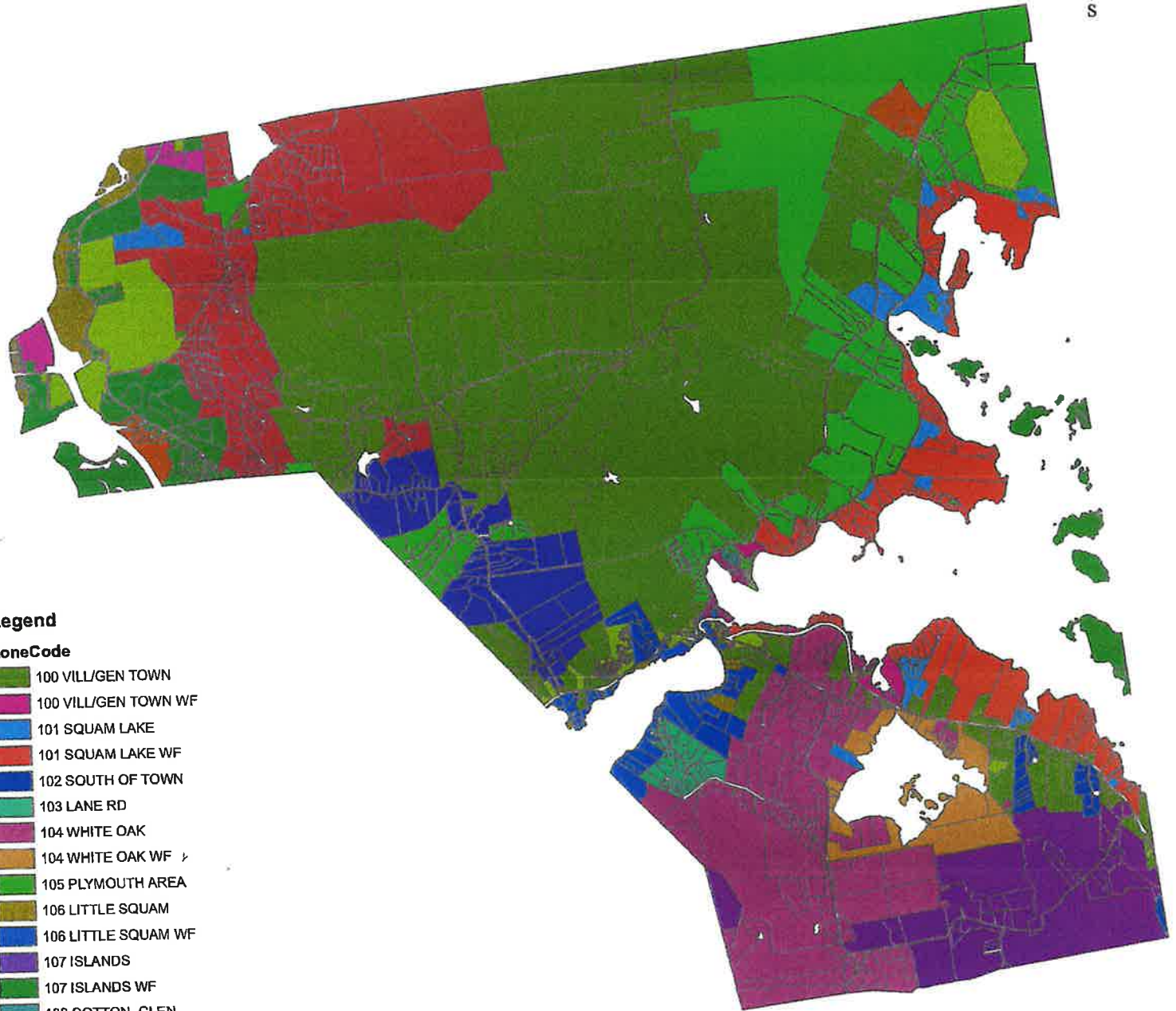
72:88 (electric energy storage systems exemption). The net local assessed valuation is used to calculate a municipality's tax rate.

- 1.29 "Open Market"** means a freely competitive market in which any buyer or seller may trade and in which prices are determined by competition.
- 1.30 "Outliers"** means observations that have unusual values, that is, they differ markedly from a measure of central tendency. For the DRA Equalization Ratio Studies, outliers will be mathematically determined by a 3.0 extreme trimming process as described in April 2013, IAAO Standard on Ratio Studies.
- 1.31 "Partial revaluation"** means the process of analyzing market sales throughout the entire municipality to identify and implement needed value changes to the affected areas, or classes of property, to bring those properties to the municipality's general level of assessment utilizing the existing base tax year and providing an addendum to the existing USPAP compliant report. The term includes "partial update." (Rev 601.38)
- 1.32 "Price-related differential"** measures vertical inequities (differences in the appraisal of low-value and high-value properties). P.R.D.'s  $> 1.03$  tend to indicate assessment regressivity (lower-value properties assessed at higher ratios than higher-value properties). P.R.D.'s  $< .98$  tend to indicate assessment progressivity (lower-value properties assessed at lower ratios than higher-value properties).
- 1.33 "Prior year assessment"** means the assessment on which the final tax bill for a municipality is based for the year immediately preceding the year the ratio study is conducted by the DRA.
- 1.34 "Qualified Sale"** means a property transfer that satisfies the conditions of a valid sale and meets all other technical criteria for inclusion in a ratio study sample. If a property has undergone significant changes in physical characteristics, use, or condition in the period between the assessment date and sale date, it would not technically qualify for use in the ratio study. (*See Section 3.05.02 for more info on valid sales*)
- 1.35 "Ratio"** for a single sale means the assessment divided by the sale price. The median, mean, and aggregate ratios are calculated using all the individual sale ratios in a sampling.
- 1.36 "Sales chasing"** means the practice of using the sale of a property to trigger a reappraisal of that property at or near the selling price. (*Refer to Section 3.16 for more information*)
- 1.37 "Strata"** (stratum, sing.) means a class or subset of the population being studied. For example: residential land or waterfront.
- 1.38 "Stratified Analysis"** means the statistical calculations and report prepared for the strata in a municipality.
- 1.39 "Total Equalized Valuation Including Equalized Utility Value and Equalized Railroad Monies"** means the total equalized valuation of all property in the municipality as determined under RSA 21-J:3, XIII, including property taxable under RSA 82 or RSA 83-F.
- 1.40 "Total Equalized Valuation Not Including Equalized Utility Value or Equalized Railroad Monies"** means the total equalized valuation of all property in the municipality as determined under RSA 21-J:3, XIII, *except* property taxable under RSA 82 or RSA 83-F.

**1.41** **“Weighted Mean”** (a.k.a. aggregate) means the sum of the assessments divided by the sum of the sales prices for the total number of sales used in a ratio study. The weighted mean is the generally preferred measure of central tendency for computing the total aggregate value of a jurisdiction for indirect equalization.



# HOLDERNESS NHBD



## Legend

### ZoneCode

- 100 VILL/GEN TOWN
- 100 VILL/GEN TOWN WF
- 101 SQUAM LAKE
- 101 SQUAM LAKE WF
- 102 SOUTH OF TOWN
- 103 LANE RD
- 104 WHITE OAK
- 104 WHITE OAK WF
- 105 PLYMOUTH AREA
- 106 LITTLE SQUAM
- 106 LITTLE SQUAM WF
- 107 ISLANDS
- 107 ISLANDS WF
- 108 COTTON, GLEN
- 108 COTTON, GLEN WF
- 109 CURRIER PRSP
- 110 ROUTE 175
- 111 OLD RD
- 113 LOCUST
- 114 N RIVER
- 114 N RIVER WF
- 115 GLEN COVE WF
- 300 DOWNTOWN
- 300 DOWNTOWN WF
- 301 OTHER COMM

6,750 3,375 0 6,750 Feet

**ZONING ORDINANCE**  
**TOWN OF HOLDERNESS, NEW HAMPSHIRE**  
**Adopted 1985**  
**and**  
**As Last Amended: March, 2020**

***NOTE: In this Ordinance, references to the Select Board as the permitting authority shall mean the Select Board or its agent.***

***NOTE: All italicized words throughout this document are defined in Section 1300: Definitions.***

**SECTION 100: PURPOSE AND AUTHORITY**

Pursuant to the authority conferred as per State law and regulations, New Hampshire Revised Statutes Annotated as amended, in conformity with the Town of Holderness Master Plan and for the purpose of promoting the health, safety, economic and social well-being, convenience or general welfare of the citizens regarding buildings or *structures* and various rights-of-way, the promotion of efficiency, economy and good civic design in *development*, stabilization of the tax base, wise and efficient expenditure of public funds, and the adequate provision of public utilities and other public requirements, this Ordinance is enacted by the voters of the Town of Holderness, New Hampshire, in official Town Meeting. (3/07)

**SECTION 200: TITLE**

This Ordinance shall be known and may be cited as the “Zoning Ordinance of the Town of Holderness, New Hampshire.”

**SECTION 300: ESTABLISHMENT OF DISTRICTS AND DISTRICT REGULATIONS**

**300.1: Districts:**

The Town of Holderness is divided into the following districts as shown on the official Zoning Map (see Appendix A):

GR	General Residential District
RR	Rural Residential District
CD	<i>Commercial</i> District
	A. Village
	B. Route 175
PRC	<i>Pemigewasset River Corridor</i> Overlay District (3/2020)
FH	Holderness <i>Flood hazard</i> District (3/97)
FEMA	<i>FEMA Special Flood Hazard</i> Areas (3/2020)

### **300.2: Zoning Map:**

The districts are shown on a map entitled “Town of Holderness Zoning Map” and become a part of this Ordinance. This map is on file at the Town Hall.

### **300.3: District Boundaries:**

Unless otherwise indicated, zoning district boundaries, as shown on the “Town of Holderness Zoning Map,” are the centerlines of highways and *streets*, the middle of the channel of waterways or a shoreline of a water body, or the Town boundary. Where boundaries are so indicated that they parallel the centerline of highways or *streets*, such boundaries shall be considered as parallel thereto and at the distance there from as shown on the Zoning Map. The distance shall be determined by use of the map. In any instance where there is doubt as to the location of a zoning district boundary, the *Board* of Adjustment shall determine the location of such boundary, consistent with the intent of this Ordinance and the Zoning Map.

**300.3.1:** In the *Commercial* zone abutting the Campton town line, on Route 175, the boundary on the river side of the *road* shall be from the *road* to the *Pemigewasset River Corridor Overlay*. On the opposite (east) side of the *road*, the *Commercial* zone extends back to the rear *lot* line of the *lots* on Route 175, but no more than 1500 feet in any case. All *commercial* traffic entering this zone must do so from Route 175. (3/98, 3/2020)

### **300.4: Zoning District Regulations**

#### **300.4.1: General Residential (GR):**

The purpose of this district is to provide for medium density *development* which has good access to existing Town and State *roads*, police, school busing and fire protection, and is in keeping with the scenic, recreational and environmental values inherent in this district.

##### **300.4.1.1: Permitted Uses:**

- (1) *Single-family or duplex dwellings*
- (2) *Multi-family dwellings of up to 8 units in any one structure*
- (3) *Cluster residential development*
- (4) *General farming and agriculture*
- (5) *Home occupation*
- (6) *Lodging, motels and rental cottages*
- (7) *Churches, schools, municipal buildings or structures*
- (8) *Manufactured housing*
- (9) *Essential services*
- (10) *Recreation facility – personal* (3/95)
- (11) *Recreation facility – public* (3/95)
- (12) *Cemeteries* – (3/99)

**300.4.1.2: Special Exceptions:** In addition, the following uses may be permitted by the *Board* of Adjustment provided that the land use impact on the environment and the particular site in question, and on the abutting landowners is not negative, and providing that all performance standards and other requirements under Section 400, Section 600, Section 700, and Section 900 and are met. (3/19)

- (1) *Marinas*
- (2) *Professional offices*
- (3) *Small businesses (less than 2,500 sq. ft.)* (3/98)
- (4) *Day care center*
- (5) *Banks, restaurants*
- (6) *Private clubs*

- (7) *Nursing homes*
- (8) *Civic recreation uses and public safety facility*
- (9) *Funeral homes*
- (10) *Recreational campgrounds*
- (11) *Recreational facility – commercial low impact (3/95)*
- (12) *Sand and gravel excavation (3/95)*
- (13) *Boat tours/guided fishing trips (3/98)*
- (14) *Multi use facilities/property (3/98)*
- (15) *Accessory dwelling unit (3/17)*
- (16) *Accessory Farming and Agricultural Activities (3/19)*

**300.4.1.3: Lot Coverage:** The building or *structure* coverage on any *lot*, including parking and *driveway* area, excluding protected well radius and septic systems, shall not exceed 35 percent of usable *lot* area, with the open area devoted to landscaping or natural growth.

**300.4.1.4: Road Frontage:** The minimum *lot frontage* on any *road* shall be 150 feet. *Lots* may, however, have less (or no) *road frontage* if (1) said *lots* are located on curves or cul-de-sacs; (2) said *lots* are provided access to a public *road* or a *road* within a *subdivision* approved by the Planning Board by a deeded private *easement* of at least 50 feet in width. The Planning Board may, however, require a minimum *lot frontage* of greater than 150 feet for multiple *dwelling units* depending upon the number of units and individual building or *structure* layout and configuration. Footage and *lot* size shall be shown by a licensed land surveyor. (3/19)

**300.4.1.5: Shoreland Frontage:** When a boundary of a *lot* is the shore of a Squam Lake, White Oak Pond or the Pemigewasset River, the minimum water frontage shall not be less than 200 feet. (3/19)

**300.4.1.6: General farming and agriculture:** A permitted use in all but the *Commercial* District.

- (1) *Accessory farming and agricultural activities* are permitted by *Special Exception* or as a *Special Event* as appropriate, depending on the nature and frequency of the activity.
- (2) *Farm roadside stands* are permitted by *Special Exception*. (3/19)

**300.4.1.7: Lot Area:** (3/19)

- (1) *Lot Size:* The minimum *lot* area for any *lot* in districts GR, RR, CD, and FH shall be at least 1 acre or larger and 2 acres or larger in the RC district, depending on soil and *slope* conditions as determined in the Holderness *Subdivision* Regulations or as otherwise established in this Ordinance. (3/98, 3/19)
- (2) *Dwellings:* One *single-family dwelling unit* may be erected on each *lot*, with a minimum land area of 1 acre. Two acres shall be required for a *duplex* with an additional 20,000 square feet for each additional *dwelling unit* over two. There must be at least 10,000 square feet of green space not including *roads*, septic areas and parking areas for every *dwelling unit* over two. (3/04, 3/19)
- (3) *Land Calculation:* Land under a *street*, public or private, may not be used in calculating *lot* area for any requirements in this Ordinance. (3/03, 3/19).

### **300.4.2: Rural Residential (RR):**

The primary purpose of this district is to provide for a mixture of agricultural and low-density rural living which will protect the environmentally sensitive areas of this district, such as *wetlands*, poor soil conditions, and *steep slopes* where limitations to septic systems exist. A detailed description of these areas may be found in the most recent Holderness Master Plan.

#### **300.4.2.1: Permitted Uses**

- (1) *Single-family or duplex dwellings*
- (2) *Manufactured housing*
- (3) *Clustered residential development*
- (4) *General farming and agriculture*
- (5) *Home occupation*
- (6) *Essential services*
- (7) *Recreation facility – personal (3/95)*
- (8) *Recreation facility – public (3/95)*
- (9) *Cemeteries (3/99)*

**300.4.2.2: *Special Exceptions:*** In addition, the following uses may be permitted by the *Board* of Adjustment provided that the land use impact on the environment, the particular site in question, and abutting landowners is not negative, and providing that all performance standards and other requirements under Section 400, Section 600, Section 700, and Section 900 are met. (3/19)

- (1) *Sand and gravel excavations*
- (2) *Riding stables*
- (3) *Temporary sawmills*
- (4) *Animal boarding and grooming*
- (5) *Private clubs*
- (6) *Greenhouses/florists*
- (7) *Nursing homes*
- (8) *Professional offices*
- (9) *Funeral home*
- (10) *Recreational campgrounds*
- (11) *Small business (less than 2,500 sq. ft.) (3/98)*
- (12) *Recreation facility – commercial low impact (3/95)*
- (13) *Boat tours/guided fishing trips (3/98)*
- (14) *Multi use facilities/property (3/98)*
- (15) *Accessory dwelling unit (3/17)*
- (16) *Accessory Farming and Agricultural Activities (3/19)*

**300.4.2.3: *Lot Coverage:*** The building or *structure* coverage on any *lot* including parking and *driveway* area, excluding protected well radius and septic systems, shall not exceed 15 percent of usable *lot* area, with the open area devoted to landscaping or natural growth. (3/19)

**300.4.2.4: *Road Frontage:*** The minimum *lot frontage* on any *road* shall be 300 feet. *Lots* may, however, have less (or no) *street* frontage if (1) said *lots* are located on curves or cul-de-sacs; (2) said *lots* are provided access to a public *road* or a *road* within a *subdivision* approved by the Planning Board by a deeded private *easement* of at least 50 feet in width. The Planning Board may, however, require a minimum *lot frontage* of greater than 300 feet for multiple *dwelling units* depending upon the number of units and individual building or *structure* layout and configuration. Footage and *lot* size shall be shown by a licensed land surveyor. (3/19)

**300.4.2.5: *Shoreland Frontage:*** When a boundary of a *lot* is the shore of a Squam Lake, White Oak Pond or the Pemigewasset River, the minimum water frontage shall not be less than 200 feet. (3/19)

**300.4.2.6: *Islands – Road Frontage:*** As per State law regulation, the erection of buildings and other *structures* on islands with no *road* access to the mainland shall not be prohibited solely on the lack of frontage on a public or private *road*. (3/03, 3/07)

**300.4.2.7: General farming and agriculture:** A permitted use in all but the *Commercial* District.

- (1) *Accessory farming and agricultural activities* are permitted by *Special Exception* or as a *Special Event* as appropriate, depending on the nature and frequency of the activity.
- (2) *Farm roadside stands* are permitted by *Special Exception*. (3/19)

**300.4.2.8: Lot Area:** (3/19)

- (1) *Lot Size:* The minimum *lot* area for any *lot* in districts GR, RR, CD, and FH shall be at least 1 acre or larger and 2 acres or larger in the RC district, depending on soil and *slope* conditions as determined in the *Holderness Subdivision Regulations* or as otherwise established in this Ordinance. (3/98, 3/19)
- (2) *Dwellings:* One *single-family dwelling unit* may be erected on each *lot*, with a minimum land area of 1 acre. Two acres shall be required for a *duplex* with an additional 20,000 square feet for each additional *dwelling unit* over two. There must be at least 10,000 square feet of green space not including *roads*, septic areas and parking areas for every *dwelling unit* over two. (3/04, 3/19)
- (3) *Land Calculation:* Land under a *street*, public or private, may not be used in calculating *lot* area for any requirements in this Ordinance. (3/03, 3/19)

**300.4.3: Commercial District (CD):**

The purpose of this district is to reinforce and strengthen the *commercial* area where mixed *commercial development* has already taken place, to provide an area for *commercial* establishments, tourist facilities and services, residences and public buildings or *structures*.

**300.4.3.1: Permitted Uses**

- (1) *Single-family or duplex dwellings*
- (2) *Multi-family dwellings* of up to 8 units in any one *structure*
- (3) *Commercial storage facilities*
- (4) *Retail stores, sales, sales rooms and stands*
- (5) *Restaurants*
- (6) *Professional offices, studios, bands, laundries*
- (7) *Vehicle service stations, sales and service*
- (8) *Lodging, motels and rental cottages*
- (9) *Churches, municipal buildings or structures, museums, research and teaching facilities*
- (10) *Home occupation*
- (11) *Manufactured housing*
- (12) *Marinas*
- (13) *Private clubs*
- (14) *Recreation facility – personal* (3/95)
- (15) *Recreation facility – public* (3/95)
- (16) *Recreation facility – commercial* (3/95)
- (17) *Recreation facility – commercial low impact* (3/95)
- (18) *Essential services* (3/98)
- (19) *Cemeteries* (3/99)

**300.4.3.2: Special Exceptions:** In addition, the following uses may be permitted by the *Board of Adjustment* provided that the land use impact on the environment, the particular site in question, and the abutting landowners is not negative, and providing that all performance standards and other requirements under Section 400, Section 600, Section 700, and Section 900 are met. (3/19)

- (1) *Light industry*
- (2) *Multi use facilities/property* (3/98)
- (3) *Sand and gravel excavation* (3/95)

## APPENDIX A

Road names are from the Town of Holderness map prepared by the Lakes Region Planning Commission, December 1988, as amended.

### COMMERCIAL DISTRICT (CD)

#### A. Village Area (around bridge)

1. North on Route 113 to the Science Center Brook
2. South on Perkins Lane (Lake Shore Lane) 300 feet.
3. West on Route 3 to:
  - a. The western boundary of the fire station and an imaginary extension of this boundary drawn straight to the lake. This shall include all the property between Route 3 and the lake.
  - b. The western boundary of *Lot 008*, Tax Map 101 (across from the fire station). The back of this boundary shall be 500 feet from Route 3 and roughly parallel to it.
4. East on Route 3 to:
  - a. The eastern boundary of *Lot 025*, Tax Map 102 (the property known as Little Switzerland.) This includes all property between Route 3 and the lake or channel.
  - b. The eastern boundary of *Lot 033*, Tax Map 102 (the Manor) This includes all property between Route 3 and *Shepard Hill Road*.
5. East on *Shepard Hill Road* to:
  - a. The easterly boundary of *Lot 033*, Tax Map 102
  - b. The easterly boundary of *Lot 044*, Tax Map 102 (Old Village Inn)

#### B. Route 175 North Elks Club to Campton Town Line:

1. Route 175 North from and including *Lot 001*, Tax Map 221 (the Elks Club) to the Campton town line. Those shall include all land 500 feet on either side of Route 175.
2. In the *Commercial* zone abutting the Campton town line, on Route 175, a boundary on the river side of the *road* shall be from the *road* to the *River Corridor Overlay*. This means the *commercial* zone does not extend any closer than 200 feet on a level measurement from the river. On the opposite (East) side of the *road* the *Commercial* zone extends back to the rear *lot* line of the *lot* on Route 175 but in no case more than 1500 feet. All *commercial* traffic entering this zone must do so from Route 175. 3/98

### GENERAL RESIDENTIAL (GR)

#### A. Route 3 and Shepard Hill east from the Commercial District (CD) to the Center Harbor town line.

1. All property on the North side of Route 3, *Shepard Hill Road*, and *College Road* to the lake.
2. The south side of Route 3 from White Oak Pond outlet to the *Dump Road* to the shore of the pond.
3. From the *Dump Road* to the Center Harbor town line to a line 500 feet from and parallel to Route 3 on the south side.
4. Five hundred feet on either side of *East Holderness Road* from Route 3 to approximately the *Beij* property. *Lot 004*, Tax Map 251 Line (3000 feet)
5. The southwest side of *Shepard Hill Road* to a line 500 feet back parallel to the *road*.
6. *Coxboro Road* to *Lane Road* due east to White Oak Pond on one side and a line 500 feet back and parallel to the *road* on the other.

#### B. Route 113 to the Rockywold Road

1. A line five hundred feet back and parallel to the left-hand side of the *road* when going from the center of town to *Rockywold*.
2. All property to the lake side of Route 113.



3. A line 500 feet back and parallel to the left-hand side of the Rockywold *Road* when going from Route 113 to Rockywold.
  4. All property to the lake side of the Rockywold *Road*.
- C. Route 3 west from the Commercial District (CD) to the Ashland town line.
1. All property to the lake side of Route 3.
  2. The northwest side of Route 3 to a line five hundred feet back parallel to the *road*.
- D. Route 175 from Route 3 to the southerly boundary of Lot 001 Tax Map 212 (the Elks Club)
1. Five hundred feet on either side of Route 175
  2. All property between the Howe *Road* and Route 175
  3. Five hundred feet on the west side of the Howe *Road*.
  4. All property from the Ashland town line to the southerly boundary of Lot 001, Tax Map 212 (the Elks Club) between Route 175 and Interstate 93, and between Route 175 and the Pemigewasset River.
- E. Mt. Prospect *Road* from Route 175 to the Hutchins Hill *Road* (just before the golf course)
1. Five hundred feet on either side of Mt. Prospect *Road*.
  2. Five hundred feet around the outside of the area known as Heritage Hill *development*.
- F. Hardhack *Road* to Beede *Road*:  
Five hundred feet either side of the *road*.
- G. Perch Pond *Road* to the Mountain *Road*.  
Five hundred feet either side of the *road*.

#### **RURAL RESIDENTIAL (RR)**

All other land in town, including islands, not specifically designated as General Residential (GR) or Commercial District (CD), or Flood Hazard (FH), shall be designated as Rural Residential (RR)

#### **PEMIGEWASSET RIVER CORRIDOR (PRC)**

That area of land contiguous to the Pemigewasset River, 500 feet from the mean high-water level. (3/2020)

#### **HOLDERNESS FLOOD HAZARD DISTRICT (FH)** (3/2020)

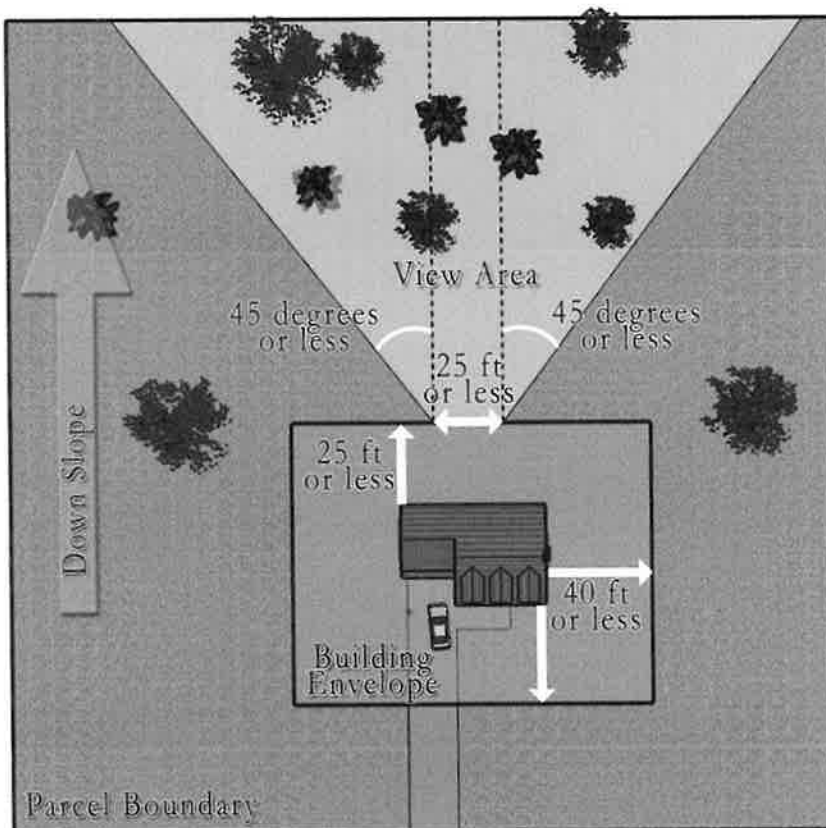
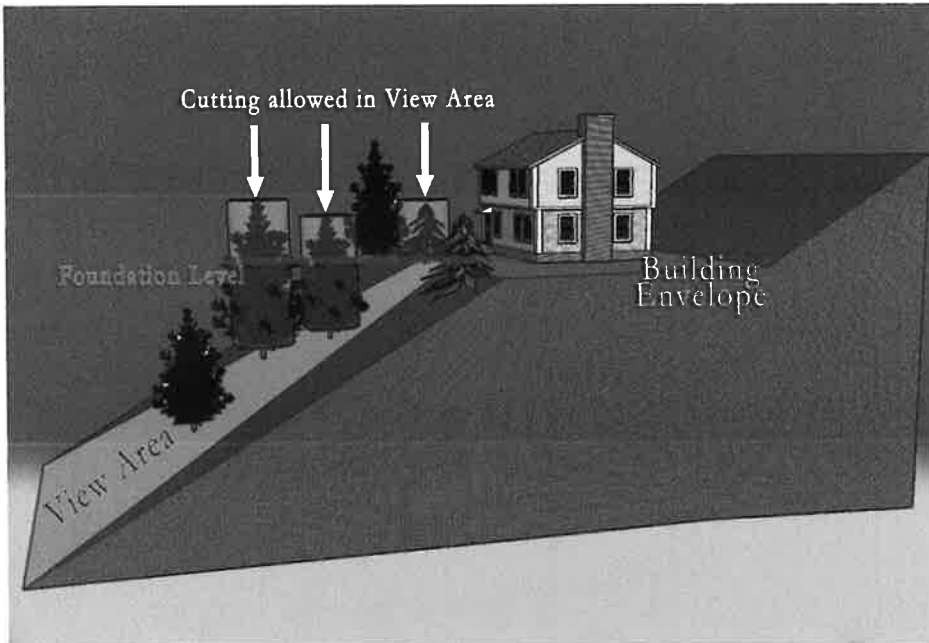
All lands West of interstate Route 93.

#### **FEMA SPECIAL FLOOD HAZARD AREA** (3/2020)

All lands designated as *special flood hazard areas* by the Federal Emergency Management Agency (FEMA) in its "*Flood Insurance Study* for the County of Grafton, NH" dated February 20, 2008.

**Note:** Town of Holderness *Flood Insurance Rate Maps* were revised in 2007.

## APPENDIX B





## Holderness Summary Inventory of Valuation

**Reports Required:** RSA 21-J:34 as amended, provides for certification of valuations, appropriations, estimated revenues and such other information as the Department of Revenue Administration may require upon reports prescribed for that purpose.

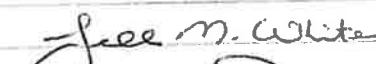
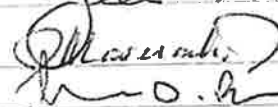
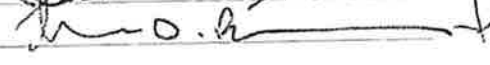
**Note:** The values and figures provided represent the detailed values that are used in the city/towns tax assessments and sworn to uphold under Oath per RSA 75:7.

**For assistance please contact:**  
NH DRA Municipal and Property Division  
(603) 230-5090  
<http://www.revenue.nh.gov/mun-prop/>

### Assessor

Marybeth Walker (Corcoran Consulting Associates Inc.)

### Municipal Board

Name	Position	Signature
Jill White	Select Board, Chair	
John Laverack	Select Board, Vice Chair	
Samuel Brickley	Select Board	
Peter Francesco	Select Board	
Kelly Schwaner	Select Board	

### Preparer

Name	Phone	Email
Amy Sharpe	603-968-2145	finance@holderness-nh.gov
 Preparer's Signature		



**New Hampshire**  
**Department of**  
**Revenue Administration**

**2023**  
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Land Value Only		Acres	Valuation	
1A	Current Use RSA 79-A	11,313.87	\$1,114,370	
1B	Conservation Restriction Assessment RSA 79-B	542.45	\$53,499	
1C	Discretionary Easements RSA 79-C	0.00	\$0	
1D	Discretionary Preservation Easements RSA 79-D	0.14	\$1,900	
1E	Taxation of Land Under Farm Structures RSA 79-F	0.00	\$0	
1F	Residential Land	4,945.63	\$756,153,000	
1G	Commercial/Industrial Land	780.83	\$30,596,500	
1H	Total of Taxable Land	17,582.92	\$787,919,269	
1I	Tax Exempt and Non-Taxable Land	1,597.60	\$51,511,800	
Buildings Value Only		Structures	Valuation	
2A	Residential	0	\$451,073,179	
2B	Manufactured Housing RSA 674:31	0	\$31,557,700	
2C	Commercial/Industrial	0	\$87,590,100	
2D	Discretionary Preservation Easements RSA 79-D	8	\$18,872	
2E	Taxation of Farm Structures RSA 79-F	0	\$0	
2F	Total of Taxable Buildings	0	\$570,239,851	
2G	Tax Exempt and Non-Taxable Buildings	0	\$61,519,449	
Utilities & Timber			Valuation	
3A	Utilities		\$37,273,400	
3B	Other Utilities		\$0	
4	Mature Wood and Timber RSA 79:5		\$0	
5	Valuation before Exemption		\$1,395,432,520	
Exemptions		Total Granted	Valuation	
6	Certain Disabled Veterans RSA 72:36-a	0	\$0	
7	Improvements to Assist the Deaf RSA 72:38-b V	0	\$0	
8	Improvements to Assist Persons with Disabilities RSA 72:37-a	0	\$0	
9	School Dining/Dormitory/Kitchen Exemption RSA 72:23-IV	1	\$150,000	
10A	Non-Utility Water & Air Pollution Control Exemption RSA 72:12	0	\$0	
10B	Utility Water & Air Pollution Control Exemption RSA 72:12-a	0	\$0	
11	Modified Assessed Value of All Properties		\$1,395,282,520	
Optional Exemptions		Amount Per	Total	Valuation
12	Blind Exemption RSA 72:37	\$15,000	1	\$15,000
13	Elderly Exemption RSA 72:39-a,b	\$0	2	\$68,900
14	Deaf Exemption RSA 72:38-b	\$0	0	\$0
15	Disabled Exemption RSA 72:37-b	\$0	0	\$0
16	Wood Heating Energy Systems Exemption RSA 72:70	\$0	0	\$0
17	Solar Energy Systems Exemption RSA 72:62	\$0	17	\$582,951
18	Wind Powered Energy Systems Exemption RSA 72:66	\$0	0	\$0
19	Additional School Dining/Dorm/Kitchen Exemptions RSA 72:23	\$0	0	\$0
19A	Electric Energy Storage Systems RSA 72:85	\$0	0	\$0
19B	Renewable Generation Facilities & Electric Energy Systems	\$0	0	\$0
20	Total Dollar Amount of Exemptions			\$666,851
21A	Net Valuation			\$1,394,615,669
21B	Less TIF Retained Value			\$0
21C	Net Valuation Adjusted to Remove TIF Retained Value			\$1,394,615,669
21D	Less Commercial/Industrial Construction Exemption			\$0
21E	Net Valuation Adjusted to Remove TIF Retained Value and Comm/Ind Construction			\$1,394,615,669
22	Less Utilities			\$37,273,400
23A	Net Valuation without Utilities			\$1,357,342,269
23B	Net Valuation without Utilities, Adjusted to Remove TIF Retained Value			\$1,357,342,269



**New Hampshire  
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Revenue Administration**

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**Utility Value Appraiser  
CORCORAN CONSULTING ASSOCIATES**

The municipality **DOES NOT** use DRA utility values. The municipality **IS NOT** equalized by the ratio.

<b>Electric Company Name</b>	<b>Distr.</b>	<b>Distr. (Other)</b>	<b>Gen.</b>	<b>Trans.</b>	<b>Valuation</b>
GROTON WIND LLC	\$6,450,400				\$6,450,400
NEW HAMPSHIRE ELECTRIC COOP	\$7,081,900				\$7,081,900
PSNH DBA EVERSOURCE ENERGY	\$643,500	\$965,200		\$22,132,400	\$23,741,100
	\$14,175,800	\$965,200		\$22,132,400	\$37,273,400



**New Hampshire  
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<b>Veteran's Tax Credits</b>	<b>Limits</b>	<b>Number</b>	<b>Est. Tax Credits</b>
Veterans' Tax Credit RSA 72:28	\$500	71	\$35,333
Surviving Spouse RSA 72:29-a	\$2,000	0	\$0
Tax Credit for Service-Connected Total Disability RSA 72:35	\$2,000	6	\$12,000
All Veterans Tax Credit RSA 72:28-b			
Combat Service Tax Credit RSA 72:28-c		77	\$47,333

**Deaf & Disabled Exemption Report**

**Deaf Income Limits**

Single  
Married

**Deaf Asset Limits**

Single  
Married

**Disabled Income Limits**

Single  
Married

**Disabled Asset Limits**

Single  
Married

**Elderly Exemption Report**

First-time Filers Granted Elderly  
Exemption for the Current Tax Year

Total Number of Individuals Granted Elderly Exemptions for the Current Tax  
Year and Total Number of Exemptions Granted

<b>Age</b>	<b>Number</b>	<b>Age</b>	<b>Number</b>	<b>Amount</b>	<b>Maximum</b>	<b>Total</b>
65-74	25,000	65-74				
75-79	30,000	75-79	1	\$30,000	\$30,000	\$30,000
80+	50,000	80+	1	\$50,000	\$50,000	\$38,900
			2		\$80,000	\$68,900

**Income Limits**

Single \$20,000  
Married \$25,000

**Asset Limits**

Single \$50,000  
Married \$50,000

**Has the municipality adopted an exemption for Electric Energy Systems? (RSA 72:85)**

Granted/Adopted? No

Properties:

**Has the municipality adopted an exemption for Renewable Gen. Facility & Electric Energy Storage? (RSA 72:87)**

Granted/Adopted? No

Properties:

**Has the municipality adopted Community Tax Relief Incentive? (RSA 79-E)**

Granted/Adopted? No

Structures:

**Has the municipality adopted Taxation of Certain Chartered Public School Facilities? (RSA 79-H)**

Granted/Adopted? No

Properties:

**Has the municipality adopted Taxation of Qualifying Historic Buildings? (RSA 79-G)**

Granted/Adopted? No

Properties:

**Has the municipality adopted the optional commercial and industrial construction exemption? (RSA 72:76-78 or RSA 72:80-83)**

Granted/Adopted? No

Properties:

Percent of assessed value attributable to new construction to be exempted:

Total Exemption Granted:

**Has the municipality granted any credits under the low-income housing tax credit tax program? (RSA 75:1-a)**

Granted/Adopted? No

Properties:

Assessed value prior to effective date of RSA 75:1-a:

Current Assessed Value:



**New Hampshire  
Department of  
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<b>Current Use RSA 79-A</b>	<b>Total Acres</b>	<b>Valuation</b>
Farm Land	642.35	\$225,774
Forest Land	8,430.34	\$802,220
Forest Land with Documented Stewardship	1,375.91	\$66,478
Unproductive Land	496.49	\$11,196
Wet Land	368.78	\$8,702
	<b>11,313.87</b>	<b>\$1,114,370</b>

**Other Current Use Statistics**

Total Number of Acres Receiving 20% Rec. Adjustment	<b>Acres:</b>	<b>1,472.35</b>
Total Number of Acres Removed from Current Use During Current Tax Year	<b>Acres:</b>	<b>12.14</b>
Total Number of Owners in Current Use	<b>Owners:</b>	<b>170</b>
Total Number of Parcels in Current Use	<b>Parcels:</b>	<b>266</b>

**Land Use Change Tax**

Gross Monies Received for Calendar Year		<b>\$25,533</b>
Conservation Allocation	<b>Percentage: 0.00%</b>	<b>Dollar Amount: \$5,000</b>
Monies to Conservation Fund		<b>\$5,000</b>
Monies to General Fund		<b>\$20,533</b>

**Conservation Restriction Assessment Report RSA 79-B**

	<b>Acres</b>	<b>Valuation</b>
Farm Land	33.80	\$11,605
Forest Land	457.65	\$37,708
Forest Land with Documented Stewardship	39.00	\$3,074
Unproductive Land	12.00	\$288
Wet Land		\$824
	<b>542.45</b>	<b>\$53,499</b>

**Other Conservation Restriction Assessment Statistics**

Total Number of Acres Receiving 20% Rec. Adjustment	<b>Acres:</b>	<b>113.00</b>
Total Number of Acres Removed from Conservation Restriction During Current Tax Year	<b>Acres:</b>	
Owners in Conservation Restriction	<b>Owners:</b>	<b>14</b>
Parcels in Conservation Restriction	<b>Parcels:</b>	<b>19</b>





**New Hampshire  
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Discretionary Easements RSA 79-C	Acres	Owners	Assessed Valuation
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Taxation of Farm Structures and Land Under Farm Structures RSA 79-F			Land Valuation	Structure Valuation
Number Granted	Structures	Acres		

Discretionary Preservation Easements RSA 79-D			Land Valuation	Structure Valuation
Owners	Structures	Acres		
1	8	0.14	\$1,900	\$18,872

Map	Lot	Block	%	Description
227	025	000	75	79-D HISTORIC BARN

Tax Increment Financing District	Date	Original	Unretained	Retained	Current
This municipality has no TIF districts.					

Revenues Received from Payments in Lieu of Tax	Revenue	Acres
State and Federal Forest Land, Recreational and/or land from MS-434, account 3356 and 3357	\$10.00	30.00
White Mountain National Forest only, account 3186		

Payments in Lieu of Tax from Renewable Generation Facilities (RSA 72:74)	Amount
This municipality has not adopted RSA 72:74 or has no applicable PILT sources.	

Other Sources of Payments in Lieu of Taxes (MS-434 Account 3186)	Amount
This municipality has no additional sources of PILTs.	

Notes



# 2023 Ratio Study Summary Report

11/19/2023 4:53:37 AM

Town Name: Holderness, Grafton County

Date Range: 10/01/2022 through 09/30/2023

NH Dept of Revenue Administration. Ratios were created using stipulated year assessments.

Strata	Description	Mean Ratio	Median Ratio	WM Low CI	WM Ratio	WM High CI	COD	PRD	Total Strata	Sales PA34	Valid	Valid %	Valid PA34	Valid PA34 %	UT#	UT %
76	Homes with Accessory Dwelling Units	0	0	0	0	0	0	0	2	0	1	50.0%	0	0%	1	100%
11	Single Family Home	98.49	98.62	97.30	98.41	99.41	1.79	1.00	30	0	16	53.3%	0	0%	15	93.8%
70	Waterfront	0	0	0	0	0	0	0	5	0	1	20.0%	0	0%	1	100%
17	Mfg Housing With Land	0	0	0	0	0	0	0	3	0	1	33.3%	0	0%	1	100%
18	Mfg Housing Without Land	95.36	96.50	92.75	95.16	97.52	4.07	1.00	11	0	9	81.8%	0	0%	9	100%
22	Residential Land	99.05	99.14	0	99.04	0	0.16	1.00	11	0	4	36.4%	0	0%	4	100%
71	Water Access	0	0	0	0	0	0	0	2	0	2	100%	0	0%	2	100%
74	View Influence - Positive	0	0	0	0	0	0	0	13	0	3	23.1%	0	0%	3	100%
AA	Any & All	97.63	98.64	96.99	97.99	98.91	2.39	1.00	59	0	30	50.8%	0	0%	29	96.7%
GC1	Area Improved Res	97.41	98.54	96.89	97.94	98.88	2.70	0.99	45	0	26	57.8%	0	0%	25	96.2%
GC3	Area Unimproved	99.05	99.14	0	99.04	0	0.16	1.00	11	0	4	36.4%	0	0%	4	100%



## 2023 Ratio Study Summary Report

11/19/2023 4:53:37 AM

Town Name: Holderness, Grafton County

Date Range: 10/01/2022 through 09/30/2023

NH Dept of Revenue Administration. Ratios were created using stipulated year assessments.

Type	Description	Median Low CI	Median Ratio	Median High CI	PRD Low CI	PRD	PRD High CI	COD	UT#
All (AA)	Any & All	97.69	98.64	99.01	0.99	1.00	1.00	2.39	29
Group (GC1)	Area Improved Res	96.50	98.54	98.90	0.99	0.99	1.00	2.70	25
Group (GC3)	Area Unimproved	0	99.14	0	0	1.00	0	0.16	4

Title	Description	Criteria Met
Strata-Any and All (Median)	Overall Median Point Estimate confidence interval should overlap range of 90-110	True
Strata-Any and All (PRD)	Overall PRD Confidence Interval should overlap range of .98-1.03	True
Strata-Any and All (COD)	Coefficient of Dispersion < 20.0	True
Strata-GC1	Median Confidence Interval should overlap overall median +/- 5%	True
Strata-GC3	Median Confidence Interval should overlap overall median +/- 5%	N/A

PID	Street	Street	LandUse	Zone	Acres	Model	BaseRateCode	SaleDate	SalePrice	2023 TOTAL ASSESSED	2023 RATIO	2022 TOTAL ASSESSED	2022 RATIO
00024700002100000001	312	LANE RD	L-R1A	7	5.001	CAPE	BRSA	10/4/2022	\$ 1,535,000	\$ 1,187,100	0.77	\$ 921,800	0.60
00023600005600000001		KESUMPE PT RD	L-R1	17	1.412			10/14/2022	\$ 150,000	\$ 148,900	0.99	\$ 52,100	0.35
00025500001400000001	245	HAWKINS POND RD	L-R1	9	5.86	CONTEMP	BRSA	10/17/2022	\$ 795,000	\$ 784,000	0.99	\$ 737,400	0.93
00024600003100000001	228	COXBORO RD	L-R1	9	4.95	OLD STYLE	BRSA	10/20/2022	\$ 649,000	\$ 629,400	0.97	\$ 476,900	0.73
00022800002100000001	95	SEVEN PINES RD	L-R1	1	1.6			10/27/2022	\$ 80,000	\$ 79,300	0.99	\$ 72,500	0.91
00021300001400000001	6	MERRILLWOOD DR	L-R1	19	1.2	CAPE	BRSA	11/4/2022	\$ 438,000	\$ 431,900	0.99	\$ 300,700	0.69
00022700005000000001	22	SARGENT RD	L-R1	19	9.55	CONTEMP	BRSA	11/9/2022	\$ 730,000	\$ 694,700	0.95	\$ 446,200	0.61
00025500001900000001	400	COXBORO RD	L-R1	9	2.3	CONTEMP	BRSA	11/9/2022	\$ 950,000	\$ 949,800	1.00	\$ 802,100	0.84
00024700000900000001	167	LANE RD	L-R1	9	2	LOG	BRSA	11/22/2022	\$ 499,000	\$ 498,400	1.00	\$ 389,000	0.78
00022400005300000001	21	TRIVETT LN	L-R1	19	1.18	CAPE	BRSA	12/5/2022	\$ 675,000	\$ 673,100	1.00	\$ 487,500	0.72
00023800002100000001	28	BOB HOUSE RD	L-R1	11	6.55	CONTEMP	BRSA	1/17/2023	\$ 655,000	\$ 620,100	0.95	\$ 439,900	0.67
00023900004900004301	97	HIGH COUNTRY WAY	L-R1	1	0	MH	BMPK	2/13/2023	\$ 165,000	\$ 168,900	1.02	\$ 122,000	0.74
00024500002100000001	147	US RT 3	L-R1	1	0.7	CAPE	BRSA	2/14/2023	\$ 265,000	\$ 259,600	0.98	\$ 215,400	0.81
00023900004900010001	206	HIGH COUNTRY WAY	L-R1	1	0	MH	BMPK	3/17/2023	\$ 207,000	\$ 202,300	0.98	\$ 119,100	0.58
0002390000490008001	140	HIGH COUNTRY WAY	L-R1	1	0	MH	BMPK	4/27/2023	\$ 202,533	\$ 186,600	0.92	\$ 111,200	0.55
00024000002500000001	16	HEMLOCK WAY	L-R1W	14	2	COTTAGE	BRSA	6/9/2023	\$ 1,051,000	\$ 1,045,300	0.99	\$ 737,300	0.70
00022800001000000001	479	NH RT 175	L-R1	21	1.52	MH	BMHS	6/29/2023	\$ 125,533	\$ 125,000	1.00	\$ 66,900	0.53
00021300000600000001	7	MERRILLWOOD DR	L-R1	19	1.3	CAPE	BRSA	7/17/2023	\$ 600,000	\$ 561,600	0.94	\$ 362,600	0.60
00024700000300000001	89	LANE RD	L-R1	9	2.79	COLONIAL	BRSA	7/21/2023	\$ 410,000	\$ 434,000	1.06	\$ 345,000	0.84
00024700002700000001		LANE RD	L-R1A	7	1.111			7/24/2023	\$ 125,000	\$ 123,900	0.99	\$ 174,900	1.40
00025000002100000001	280	COXBORO RD	L-R1	9	3.21	CAPE	BRSA	7/25/2023	\$ 480,000	\$ 474,700	0.99	\$ 412,100	0.86
00021000000300006501	83	LIVERMORE RD	L-R1	27	0	MH	BMHD	8/1/2023	\$ 134,933	\$ 134,300	1.00	\$ 56,600	0.42
00025000003300000001		COXBORO RD	L-R1	9	2.27			8/1/2023	\$ 142,000	\$ 140,800	0.99	\$ 112,900	0.80
00022400007000000001	128	HERITAGE HILL RD	L-R1	19	1	CAPE	BRSA	8/3/2023	\$ 365,000	\$ 356,400	0.98	\$ 220,100	0.60
00024500002000000001	362	US RT 3	L-R1	1	3.522	LOG	BRSA	8/4/2023	\$ 680,000	\$ 669,600	0.98	\$ 585,400	0.86
00023900004900001101	34	OVERLOOK RD	L-R1	1	0	MH	BMPK	8/21/2023	\$ 221,533	\$ 197,800	0.89	\$ 125,400	0.57
00022700001100001001		PLEASANT PLACE DR.	L-R1	27	1.33			8/23/2023	\$ 155,000	\$ 152,900	0.99	\$ 51,700	0.33
00021000000300005901	11	EASY ST	L-R1	27	0	MH	BMHS	8/28/2023	\$ 92,533	\$ 84,200	0.91	\$ 31,200	0.34
00023900004900001401	39	OVERLOOK RD	L-R1	1	0	MH	BMPK	9/19/2023	\$ 220,000	\$ 212,300	0.97	\$ 136,000	0.62
00022400001200000001	5	BIRCH LN	L-R1	19	6.65	COLONIAL	BRSA	9/22/2023	\$ 740,000	\$ 731,400	0.99	\$ 501,500	0.68
00023900004900001201	11	OVERLOOK RD	L-R1	1	0	MH	BMPK	9/25/2023	\$ 184,533	\$ 182,500	0.99	\$ 118,200	0.64
									\$ 13,722,598	\$ 13,140,800		\$ 9,731,600	
											0.99	MEDIAN	0.68
											0.97	AVERAGE	0.69
											0.03	COD	0.22
											1.02	PRD	0.97
											0.03	AADEV	0.15
											0.96	WT MEAN	0.71
											2023		2022

Holderness \*\*ARCHIVE\*\* Parcel Count

	# of Parcels	Value
RESIDENTIAL LAND ONLY (not including current use):	288	\$ 68,137,300
RESIDENTIAL LAND ONLY WITH CURRENT USE:	152	\$ 27,861,783
RESIDENTIAL LAND & BUILDING (not including current use):	954	\$ 976,825,700
Median: \$ 551,700		
RESIDENTIAL LAND & BUILDING WITH CURRENT USE:	126	\$ 155,866,551
MANUFACTURED HOUSING ON OWN LAND:	45	\$ 8,811,005
MANUFACTURED HOUSING ON LAND OF ANOTHER:	213	\$ 26,632,400
RESIDENTIAL CONDOMINIUMS:	Included in Residential Buildings	
DUPLEX & MULTI-FAMILY:	21	\$ 10,662,300
COMMERCIAL/INDUST. LAND ONLY (not including current use):	12	\$ 3,876,600
COMMERCIAL/INDUST. LAND & BUILDING (not including current use):	45	\$ 108,611,800
COMMERCIAL/INDUST. WITH CURRENT USE:	2	\$ 1,577,130
UTILITY:	5	\$ 37,273,400
TOTAL TAXABLE:	1863	\$ 1,426,135,969
TOTAL EXEMPT/NONTAXABLE:	95	\$ 82,291,500
TOTAL NUMBER OF PARCELS:	1958	
(TOTAL NUMBER OF CARDS):	2372	
PROPERTIES WITH VIEWS (included above):	334	
PROPERTIES WITH WATER FRONTAGE (included above):	536	
DRA CERTIFICATION YEAR:	2023	

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**LARGEST PROPERTIES**

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The following parcels represent at least 10% of the total taxable assessed value  
or have an assessed value of at least \$25 million.

Parcel	Owner	Assessed Value
000225 000003 000000	HOLDERNESS SCHOOL	\$ 30,234,100

Building Base Rate Codes & Values				
Code	Description	Stand. Dpr.	Rate	SA
CAP	APARTMENTS	1.25	125.00	COM
CAU	AUTO DEALERSHIP	1.25	83.00	COM
CBB	INN/BED&BREAKFAST	1.00	99.00	RES
CBH	BOARDING HOUSE	1.00	99.00	COM
CBK	BANKS	1.00	134.00	COM
CCC	SCHOOLS/COLLEGE	1.25	168.00	COM
CCS	COUNTRY STORE	1.25	90.00	COM
CCV	CONDO CONVERSION	1.25	95.00	RES
CCW	CAR WASH	1.25	112.00	COM
CDC	CHILD DAYCARE CENTER	1.25	95.00	COM
CDO	DORMITORIES	1.25	143.00	COM
CFE	FAST FOOD/DRIVE IN	1.00	116.00	COM
CFH	FUNERAL HOMES	1.25	140.00	COM
CGM	GYMNASIUM	1.25	63.00	COM
CGS	SERVICE GARAGE	1.25	74.00	COM
CHM	HOTEL/MOTEL	1.25	60.00	COM
CHO	HOSPITALS	1.00	172.00	COM
CHU	CHURCH	1.25	158.00	COM
CLC	LODGE/CLUBS	1.00	90.00	COM
CMF	C MULTI FAMILY	1.25	103.00	RES
CMH	MANUFACTURED HOME	1.25	90.00	MFH
CML	MINI LUBE	1.25	62.00	COM
CMM	MINI MARKET W/ GAS	1.25	155.00	COM
CMO	MEDICAL OFFICES	1.25	167.00	COM
CMP	CAMP	1.00	67.00	RES
CNH	NURSING HOME	1.25	170.00	COM
COA	OFFICE/APT	1.25	109.00	COM
COC	CONDO OFFICES	1.25	86.00	RES
COF	OFFICES	1.00	86.00	COM
COM	OUTLET MALL	1.10	170.00	COM
CPO	POST OFFICE	1.25	126.00	COM
CRA	RETAIL/APT	1.25	109.00	COM
CRB	RENTAL CAMP	1.00	68.00	RES
CRE	RESTAURANT	1.25	105.00	COM
CRS	RESIDENTIAL	1.00	165.00	RES
CSA	STORES/APT	1.00	112.00	COM
CSC	SHOPPING CENTER	1.25	104.00	COM
CSM	SMALL MFG	1.25	58.00	COM
CSP	STRIP RETAIL	1.25	104.00	COM
CST	STORES	1.25	101.00	COM
CTH	THEATRES	1.25	125.00	COM
CVT	VETERINARY CLINIC	1.25	164.00	COM
CWH	MINI WAREHOUSE	1.50	109.00	COM
CWS	WAREHOUSE	1.25	58.00	COM
EAP	APARTMENTS	1.25	125.00	COM
ECA	CAMP EX	1.00	67.00	RES
ECR	CHURCH RECTORY	1.25	165.00	RES
EFS	FIRE STATION	1.25	174.00	COM
EGA	SERVICE GAR	1.25	74.00	COM
EHS	EXEMPT HOUSING	1.00	165.00	RES
ELB	LIBRARY	1.25	143.00	COM
ELC	EXEMPT LODGE	1.25	90.00	RES
EMD	MH DOUBLE WIDE	1.25	108.00	MFH
EMF	MULTI FAMILY	1.00	135.00	RES
EMO	EX MEDICAL OFFICE	1.00	167.00	COM
EMS	MH SINGLE WIDE	1.25	98.00	MFH
EOC	CONDO OFFICES	1.00	86.00	RES
EOF	OFFICE	1.25	86.00	COM
EPF	SAFETY COMPLEX	1.00	169.00	COM
EPO	EX POST OFFICE	1.25	126.00	COM
EPS	POLICE STATION	1.25	169.00	COM
ERB	RECREATION BLDG	1.25	80.00	RES
ESC	SCHOOLS/COLLEGES	1.25	168.00	COM
ESG	STATE GARAGE	1.25	74.00	COM
ETB	TOWN BLDG	1.25	155.00	COM
ETG	TOWN GARAGE	1.25	67.00	COM
ETH	TOWN HALL	1.25	155.00	RES
ETO	TOWN OFFICE	1.25	155.00	COM

Building Sub Area Codes & Values		
Code	Description	Factor
ATF	ATTIC FINISHED	0.35
ATU	ATTIC UNFINISHED	0.10
BMF	BSMNT FINISHED	0.30
BMG	BASEMENT GARAGE	0.20
BMU	BSMNT UNFINISHED	0.15
CAN	CANOPY	0.25
COF	COM OFFICE AREA	1.75
CPT	CARPORT ATTACHED	0.10
CRL	CRAWL SPACE	0.05
CTH	CATHEDRAL	0.10
DEK	DECK/ENTRANCE	0.10
ENT	ENTRY WAY	0.10
EPF	ENCLOSED PORCH	0.70
EPU	COVERED BSMNT ENTRY	0.35
FFF	FST FLR FIN	1.00
FFU	FST FLR UNFIN	0.50
GAR	GARAGE ATTACHED	0.45
HSF	1/2 STRY FIN	0.50
HSU	1/2 STRY UNFIN	0.25
LDK	LOADING AREA	0.20
OFF	OFFICE AREA	1.00
OPF	OPEN PORCH	0.25
PAT	PATIO	0.10
PRS	PIERS	-0.05
RBF	RAISED BSMNT FIN	0.50
RBV	RAISED BSMNT UNFIN	0.25
SFA	SEMI-FINISH AREA	0.75
SLB	SLB FOUNDATION	0.00
STO	STORAGE AREA	0.25
TQF	3/4 STRY FIN	0.75
TQU	3/4 STRY UNFIN	0.35
UFF	UPPER FLR FIN	1.00
UFU	UPPER FLR UNFIN	0.50
VLV	VAULTED	0.05



EWS	WAREHOUSE	1.25	58.00	COM
EWV	WASTEWATER	1.25	162.00	IND
EXB	GENERAL BLDG	1.25	94.00	RES
EXC	CHURCHES	1.25	158.00	COM
IFA	MILL FACTORIES	1.25	62.00	IND
IMF	HEAVY MANUFACTURING	1.25	90.00	IND
IND	LIGHT INDUSTRIAL	1.25	50.00	IND
IRD	INDUSTRIAL R/D	1.25	70.00	IND
IWH	INDUSTRIAL WAREHOUSE	1.25	50.00	IND
MHD	DOUBLE WIDE MH	1.25	108.00	RES
MHS	MOBILE HOMES	1.25	98.00	MFH
MPK	PARK MODEL	1.05	163.00	MFH
RCD	CONDO/TOWNHOUSE	1.00	145.00	RES
RCG	CONDO/GARDEN	1.00	145.00	RES
RCP	CAMP	1.00	67.00	RES
RMF	MULTI FAMILY	1.00	135.00	RES
RSA	RESIDENTIAL	1.00	165.00	RES
UIW	UT IND WAREHOUSE	1.00	30.00	IND
UOF	OFFICES	1.00	90.00	COM
UTL	UTILITIES	1.00	60.00	COM

Building Quality Adjustments		
Code	Description	Factor
A0	AVG	1.02
A1	AVG+10	1.10
A2	AVG+20	1.20
A3	AVG+30	1.26
B1	AVG-10	0.90
B2	AVG-20	0.75
B3	AVG-30	0.65
B4	AVG-40	0.60
B5	AVG-50	0.55
A4	EXC	1.48
A5	EXC+10	1.58
A6	EXC+20	1.68
A7	EXC+30	1.97
A8	EXC+40	2.32
A9	EXC+50	2.60
10	EXC+60	2.85
AA	SPECIAL USE	3.00

Building Roof Structures		
Code	Description	Points
A	FLAT	2.00
B	SHED	2.00
C	GABLE OR HIP	3.00
D	WOOD TRUSS	4.00
E	SALT BOX	4.00
F	MANSARD	5.00
G	GAMBREL	5.00
H	IRREGULAR	6.00
X	UNCOLLECTED	3.00

Building Exterior Wall Materials		
Code	Description	Points
1	DECORATIVE BLOCK	36.00
A	MINIMUM	18.00
B	BELOW AVG	28.00
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

Building Story Codes & Values		
Code	Description	Factor
A	1 STORY	1.05
B	1.5 STORY	1.00
C	1.75 STORY	1.00
D	2.00 STORY	1.00
E	2.50 STORY	0.97
F	2.75 STORY	0.97
G	3.00 STORY	0.95
H	3.5+ STORY	0.94
I	SPLT LVL	1.05
J	1+ ATC	1.00

Building Roof Materials		
Code	Description	Points
A	METAL/TIN	2.00
B	ROLLED/COMPO	2.00
C	ASPHALT	3.00
D	TAR/GRAVEL	3.00
E	ASBEST SHGL	3.00
F	RUBBER MEMBRANE	5.00
G	CLAY/TILE	7.00
H	WD SHINGLE	5.00
I	SLATE	6.00
J	CORRUGATED COMP	3.00
K	PREFAB METALS	6.00
L	STANDING SEAM	6.00
N	HIGH QUALITY COMP	7.00
X	UNCOLLECTED	3.00

Building Frame Materials		
Code	Description	Factor
A	WOOD AND/OR CLASS D	100.00
B	MASONRY &/OR CLASS C	105.00
C	REIN-CONC&/OR CLASSB	110.00
D	STEEL AND/OR CLASS A	120.00
E	CLASS S	95.00
Commercial Wall Factor Increases 2.1% per foot above 12 feet.		

L	WOOD SHINGLE	34.00
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	35.00
U	PREFIN METAL	38.00
V	GLASS/THERMO	40.00
W	CEMENT CLAPBOARD	36.00
X	STONE VENEER	37.00
Y	UNCOLLECTED	34.00
Z	MIXED ALUM/VINYL	35.00

Building Interior Wall Materials		
Code	Description	Points
A	MINIMUM	8.00
B	WALL BOARD	22.00
C	PLASTERED	27.00
D	DRYWALL	27.00
E	WOOD	30.00
F	PLYWOOD PANEL	27.00
G	AVE FOR USE	22.00
H	WOOD/LOG	30.00
I	CONCRETE	8.00
J	PANEL	27.00
X	UNCOLLECTED	27.00

Building Heating Fuel Types		
Code	Description	Points
A	WOOD/COAL	0.50
B	OIL	1.00
C	GAS	1.00
D	ELECTRIC	1.00
E	SOLAR	1.00
F	WOOD FURNACE	1.00
G	NONE	0.00
X	UNCOLLECTED	0.00

Building Interior Floor Materials		
Code	Description	Points
A	MIN PLYWD	5.00
B	CONCRETE	6.00
C	HARD TILE	12.00
D	LINOLEUM OR SIM	7.00
E	PINE/SOFT WD	10.00
F	HARDWOOD	11.00
G	PARQUET	12.00
H	CARPET	9.00
J	PERGO/LAMINATE	9.00
X	AVERAGE	9.00

Building Heating System Types		
Code	Description	Points
A	NONE	0.00
B	CONVECTION	2.00
C	FA NO DUCTS	3.00
D	FA DUCTED	6.00
E	HOT WATER	6.00
F	STEAM	5.00
G	RAD/BB ELECT	3.00
H	RAD WATER	6.00
I	CERAMIC QUARTZ	4.00
J	HEAT PUMP	6.00
K	WALL/FLR FURNACE	6.00
X	UNCOLLECTED	3.00

Building Accessories	
Description	Points
CENTRAL AIR CONDITIONING	4.00
EXTRA KITCHEN	0.00
FIREPLACE	0.00
GENERATOR	0.00

Building Bedroom & Bathroom Points							
		Bedrooms					
		0	1	2	3	4	> 4
Bathrooms	0.0	0	2	3	4	5	6
	0.5	6	7	7	8	8	9
	1.0	9	10	10	11	11	12
	1.5	12	11	12	13	14	15
	2.0	13	12	13	14	15	16
	2.5	14	13	13	14	15	16
	3.0	15	14	14	15	16	17
	3.5	16	14	14	15	16	17
	4.0	17	14	15	16	17	18
> 4.0		18	14	15	16	17	18

Description	Rate	DPR
1S BARN	26.00 sf	40.00
79-D HISTORIC BARN	0.00 sf	0.00
79-F FARM STRUCTURE	0.00 sf	0.00
ASPHALT PARKING	3.25 sf	60.00
ASPHALT SERVICE	3.25 sf	60.00
ASPHALT/COMMER	3.50 sf	60.00
BANK BARN	50.00 sf	40.00
BARN LOFT	35.00 sf	40.00
BARN LOFT&BSMT	38.00 sf	40.00
BOAT DOCK WD	12.00 sf	0.00
BOAT DOCK-HVY	35.00 sf	0.00
BOAT DOCK-LT	19.00 sf	0.00
BOAT DOCK-MED	25.00 sf	0.00
BOAT HOUSE-1SFR/UNFI	51.00 sf	0.00
BOAT HOUSE-FRAME/CB	44.00 sf	0.00
BOATHSE W APT	95.00 sf	0.00
BOATHSE W ATC	46.00 sf	0.00
BOATHSE W UNF ABOVE	46.00 sf	0.00
BOATSLIP	8,250.00 ea	0.00
BOATSLIP-COV	10,500.00 ea	0.00
BREAK WALL	175.00 ea	0.00
BSMT OUTBLDG	10.00 sf	0.00
BULK HEAD	125.00 sf	60.00
CABIN	28.00 sf	0.00
CANOPY AVG-COM	25.00 sf	60.00
CANOPY GD-COM	27.00 sf	60.00
CANOPY ONLY-COM	25.00 sf	60.00
CANOPY ROOF/SLAB COM	27.00 sf	60.00
CANOPY-RES	11.00 sf	60.00
CARPORT	12.00 sf	50.00
COM METAL SHED	35.00 sf	60.00
COMM SWIM POOL	33.00 sf	60.00
DET WOOD DECK	4.00 sf	50.00
DETACHED PATIO	4.00 sf	50.00
ENC PORCH-FRAME	12.00 sf	0.00
FENCE CHAIN	15.00 sf	75.00
FENCE STOCKADE	16.00 sf	75.00
FIN AREA IN BARN	20.00 sf	0.00
FIREPLACE 1-CUST	5,000.00 ea	0.00
FIREPLACE 1-STAND	3,000.00 ea	100.00
FIREPLACE 2-CUST	8,500.00 ea	0.00
FIREPLACE 2-STAND	5,000.00 ea	100.00
FIREPLACE 3-CUST	12,000.00 ea	0.00
FIREPLACE 3-STAND	6,500.00 ea	100.00
FIREPLACE 4-CUST	15,000.00 ea	0.00
FIREPLACE 4-STAND	8,000.00 ea	100.00
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
FIREPLACE GAS	2,500.00 ea	0.00
FURNACE-OUTDOOR	2,500.00 ea	0.00
GARAGE	22.50 sf	60.00
GARAGE FRAME	22.50 sf	60.00
GARAGE IN BSMT	1,750.00 ea	60.00
GARAGE W/BSMT	24.00 sf	0.00
GARAGE-1/2S-FIN	34.00 sf	60.00
GARAGE-1/2S-UNIFN	32.00 sf	60.00
GARAGE-1S FIN	45.00 sf	60.00
GARAGE-1S UNFIN	40.00 sf	60.00
GARAGE-FIN ATTIC	30.00 sf	60.00
GARAGE-UNF ATTIC	24.00 sf	60.00
GAS PUMP DBL	25,000.00 ea	0.00
GAS PUMP SINGLE	10,450.00 ea	0.00
GAZEBO	22.00 sf	0.00
GREENHSE-WD W/GLASS	32.00 sf	40.00
GREENHSE-WD W/PLAST	15.00 sf	0.00
HEARTH	1,200.00 ea	0.00
HIGHLAND LINKS-HIGH	89,000.00 ea	0.00
HIGHLAND LINKS-LOWER	42,000.00 ea	0.00
HOTTUB	1,500.00 ea	0.00
KITCHEN-XTRA	3,500.00 ea	0.00
LEAN-TO	4.00 sf	50.00
LIGHT MERC VAPR POLE	1,500.00 ea	0.00
LIGHT POLE MOUNTED	1,500.00 ea	0.00

Description	Rate	DPR
LUMBER SHED 2S OP	6.00 sf	50.00
MEZ-FIN	25.00 sf	0.00
MEZ-UNF	5.50 sf	0.00
OPEN PORCH-MAS	10.00 sf	0.00
OPEN PORCH-WD	8.50 sf	0.00
PASS ELEVATOR	17,100.00 ea	0.00
PAVING CONC SLAB	3.75 sf	0.00
PIPER BOATHOUSE CONDO	85,000.00 ea	0.00
POLE BARN-MT 1S OP	10.00 sf	0.00
POLE BARN-MT 4S	10.00 sf	0.00
POLE BARN-WD 1S OP	13.00 sf	0.00
POLE BARN-WD 4S	10.00 sf	0.00
POLE BARN-WD 4S OP	10.00 sf	0.00
POOL-CONC	8.00 sf	0.00
POOL-FIBERGLASS	28.00 sf	60.00
POOL-GUNITE	33.00 sf	60.00
POOL-PLAST LNR	8.00 sf	60.00
POOL-PREFB PLAST LNR	28.00 sf	60.00
RESTROOM-FR/CB	20.00 sf	50.00
SEA WALL	60.00 sf	0.00
SHED COMM	15.00 sf	50.00
SHED/ELECT	9.00 sf	60.00
SHED-FRAME	6.50 sf	50.00
SHED-METAL	5.00 sf	60.00
SOLAR	0.00 ea	0.00
SQUAM BOATSLIP	90,000.00 ea	0.00
SQUAM LAKE CONDO RES	85,000.00 ea	0.00
STABLES	31.00 sf	50.00
STO TRAILER	500.00 ea	60.00
TANK ELV STEEL	3.00 ea	50.00
TANK STEEL PREFAB	3.00 ea	50.00
TANK UNDERGROUND FB	3.00 ea	50.00
TANK UNDERGROUND STE	3.00 ea	50.00
TENNIS COURT ASPHALT	25,000.00 ea	50.00
TENNIS COURT-ASPHALT	25,000.00 ea	50.00
TENNIS COURT-CLAY	22,000.00 ea	50.00
TOWER ARRAY	125,000.00 ea	0.00
TOWER ONLY	144.00 sf	0.00
UTILITY FRAME	6.00 sf	50.00
UTILITY METAL	5.00 sf	60.00
UTILITY-DISTRIBUTION	1.00 ea	0.00
UTILITY-GENERATION	1.00 ea	0.00
UTILITY-TRANSMISSION	1.00 ea	0.00
UTITILY STONE	25.00 sf	60.00
VINGA COURT	370,000.00 ea	0.00
WESTWIND/OUTA	320,000.00 ea	0.00

Land Pricing Zones

Zone 01		
Description: 100 VILL/GEN TOWN	\$ 7,500 @	0.010 ac
Lot Size: 1.00	\$ 41,250 @	0.050 ac
Frontage: 300	\$ 56,250 @	0.150 ac
Lot Price: \$ 75,000	\$ 60,000 @	0.250 ac
Excess Acreage: \$ 7,500	\$ 63,750 @	0.350 ac
Excess Frontage: \$ 100	\$ 67,500 @	0.500 ac
View: \$ 454,000	\$ 71,250 @	0.750 ac
	\$ 75,000 @	1.000 ac
	\$ 75,000 @	1.000 ac

Zone 02		
Description: 100 VILL/GEN TOWN WF	\$ 45,000 @	0.010 ac
Lot Size: 1.00	\$ 247,500 @	0.050 ac
Frontage: 300	\$ 337,500 @	0.150 ac
Lot Price: \$ 450,000	\$ 360,000 @	0.250 ac
Excess Acreage: \$ 9,000	\$ 382,500 @	0.350 ac
Excess Frontage: \$ 100	\$ 405,000 @	0.500 ac
View: \$ 300,000	\$ 427,500 @	0.750 ac
	\$ 450,000 @	1.000 ac
	\$ 450,000 @	1.000 ac

Zone 03		
Description: 101 SQUAM LAKE	\$ 10,000 @	0.010 ac
Lot Size: 1.00	\$ 55,000 @	0.050 ac
Frontage: 300	\$ 75,000 @	0.150 ac
Lot Price: \$ 100,000	\$ 80,000 @	0.250 ac
Excess Acreage: \$ 10,000	\$ 85,000 @	0.350 ac
Excess Frontage: \$ 100	\$ 90,000 @	0.500 ac
View: \$ 454,000	\$ 95,000 @	0.750 ac
	\$ 100,000 @	1.000 ac
	\$ 100,000 @	1.000 ac

Zone 04		
Description: 101 SQUAM LAKE WF	\$ 227,500 @	0.010 ac
Lot Size: 1.00	\$ 1,251,250 @	0.050 ac
Frontage: 300	\$ 1,706,250 @	0.150 ac
Lot Price: \$ 2,275,000	\$ 1,820,000 @	0.250 ac
Excess Acreage: \$ 113,750	\$ 1,933,750 @	0.350 ac
Excess Frontage: \$ 100	\$ 2,047,500 @	0.500 ac
View: \$ 300,000	\$ 2,161,250 @	0.750 ac
	\$ 2,275,000 @	1.000 ac
	\$ 2,275,000 @	1.000 ac

Zone 05		
Description: 102 SOUTH OF TOWN	\$ 6,900 @	0.010 ac
Lot Size: 1.00	\$ 37,950 @	0.100 ac
Frontage: 300	\$ 51,750 @	0.150 ac
Lot Price: \$ 69,000	\$ 55,200 @	0.250 ac
Excess Acreage: \$ 6,900	\$ 58,650 @	0.350 ac
Excess Frontage: \$ 100	\$ 62,100 @	0.500 ac
View: \$ 454,000	\$ 65,550 @	0.750 ac
	\$ 69,000 @	1.000 ac
	\$ 69,000 @	1.000 ac

Zone 07		
Description: 103 LANE RD	\$ 9,750 @	0.010 ac
Lot Size: 1.00	\$ 53,625 @	0.050 ac
Frontage: 300	\$ 73,125 @	0.150 ac
Lot Price: \$ 97,500	\$ 78,000 @	0.250 ac
Excess Acreage: \$ 14,250	\$ 82,875 @	0.350 ac
Excess Frontage: \$ 100	\$ 87,750 @	0.500 ac
View: \$ 454,000	\$ 92,625 @	0.750 ac
	\$ 97,500 @	1.000 ac
	\$ 97,500 @	1.000 ac

Zone 09		
Description: 104 WHITE OAK	\$ 11,500 @	0.010 ac
Lot Size: 1.00	\$ 63,250 @	0.050 ac
Frontage: 300	\$ 86,250 @	0.150 ac
Lot Price: \$ 115,000	\$ 92,000 @	0.250 ac
Excess Acreage: \$ 11,500	\$ 97,750 @	0.350 ac
Excess Frontage: \$ 100	\$ 103,500 @	0.500 ac
View: \$ 454,000	\$ 109,250 @	0.750 ac
	\$ 115,000 @	1.000 ac
	\$ 115,000 @	1.000 ac

Zone 10		
Description: 104 WHITE OAK WF	\$ 36,000 @	0.010 ac
Lot Size: 1.00	\$ 198,000 @	0.050 ac
Frontage: 300	\$ 270,000 @	0.150 ac
Lot Price: \$ 360,000	\$ 288,000 @	0.250 ac
Excess Acreage: \$ 9,000	\$ 306,000 @	0.350 ac
Excess Frontage: \$ 100	\$ 324,000 @	0.500 ac
View: \$ 300,000	\$ 342,000 @	0.750 ac
	\$ 360,000 @	1.000 ac
	\$ 360,000 @	1.000 ac

Zone 11		
Description: 105 PLYMOUTH AREA	\$ 10,300 @	0.010 ac
Lot Size: 1.00	\$ 56,650 @	0.050 ac
Frontage: 300	\$ 77,250 @	0.150 ac
Lot Price: \$ 103,000	\$ 82,400 @	0.250 ac
Excess Acreage: \$ 10,300	\$ 87,550 @	0.350 ac
Excess Frontage: \$ 100	\$ 92,700 @	0.500 ac
View: \$ 454,000	\$ 97,850 @	0.750 ac
	\$ 103,000 @	1.000 ac
	\$ 103,000 @	1.000 ac

Zone 12		
Description: 105 PLYMOUTH AREA WF	\$ 6,500 @	0.010 ac
Lot Size: 1.00	\$ 52,625 @	0.050 ac
Frontage: 300	\$ 53,875 @	0.150 ac
Lot Price: \$ 65,000	\$ 55,125 @	0.250 ac
Excess Acreage: \$ 6,500	\$ 56,375 @	0.350 ac
Excess Frontage: \$ 100	\$ 58,250 @	0.500 ac
View: \$ 300,000	\$ 61,375 @	0.750 ac
	\$ 65,000 @	1.000 ac
	\$ 65,000 @	1.000 ac

Zone 13		
<b>Description:</b> 106 LITTLE SQUAM	\$ 9,000 @	0.010 ac
<b>Lot Size:</b> 1.00	\$ 49,500 @	0.050 ac
<b>Frontage:</b> 300	\$ 67,500 @	0.150 ac
<b>Lot Price:</b> \$ 90,000	\$ 72,000 @	0.250 ac
<b>Excess Acreage:</b> \$ 9,000	\$ 76,500 @	0.350 ac
<b>Excess Frontage:</b> \$ 100	\$ 81,000 @	0.500 ac
<b>View:</b> \$ 454,000	\$ 85,500 @	0.750 ac
	\$ 90,000 @	1.000 ac
	\$ 90,000 @	1.000 ac

Zone 14		
<b>Description:</b> 106 LITTLE SQUAM WF	\$ 67,900 @	0.010 ac
<b>Lot Size:</b> 1.00	\$ 339,500 @	0.050 ac
<b>Frontage:</b> 300	\$ 407,400 @	0.150 ac
<b>Lot Price:</b> \$ 679,000	\$ 441,350 @	0.250 ac
<b>Excess Acreage:</b> \$ 17,000	\$ 509,250 @	0.350 ac
<b>Excess Frontage:</b> \$ 100	\$ 577,150 @	0.500 ac
<b>View:</b> \$ 300,000	\$ 645,050 @	0.750 ac
	\$ 679,000 @	1.000 ac
	\$ 679,000 @	1.000 ac

Zone 15		
<b>Description:</b> 107 ISLANDS	\$ 40,100 @	0.010 ac
<b>Lot Size:</b> 1.00	\$ 40,500 @	0.050 ac
<b>Frontage:</b> 300	\$ 41,500 @	0.150 ac
<b>Lot Price:</b> \$ 50,000	\$ 42,500 @	0.250 ac
<b>Excess Acreage:</b> \$ 5,000	\$ 43,500 @	0.350 ac
<b>Excess Frontage:</b> \$ 100	\$ 45,000 @	0.500 ac
<b>View:</b> \$ 454,000	\$ 47,500 @	0.750 ac
	\$ 50,000 @	1.000 ac
	\$ 50,000 @	1.000 ac

Zone 16		
<b>Description:</b> 107 ISLANDS WF	\$ 227,588 @	0.010 ac
<b>Lot Size:</b> 1.00	\$ 1,251,731 @	0.050 ac
<b>Frontage:</b> 300	\$ 1,706,906 @	0.150 ac
<b>Lot Price:</b> \$ 2,275,875	\$ 1,820,700 @	0.250 ac
<b>Excess Acreage:</b> \$ 54,188	\$ 1,934,494 @	0.350 ac
<b>Excess Frontage:</b> \$ 100	\$ 2,048,288 @	0.500 ac
<b>View:</b> \$ 300,000	\$ 2,162,081 @	0.750 ac
	\$ 2,275,875 @	1.000 ac
	\$ 2,275,875 @	1.000 ac

Zone 17		
<b>Description:</b> 108 COTTON, GLEN	\$ 14,300 @	0.010 ac
<b>Lot Size:</b> 1.00	\$ 78,650 @	0.050 ac
<b>Frontage:</b> 300	\$ 107,250 @	0.150 ac
<b>Lot Price:</b> \$ 143,000	\$ 114,400 @	0.250 ac
<b>Excess Acreage:</b> \$ 14,300	\$ 121,550 @	0.350 ac
<b>Excess Frontage:</b> \$ 100	\$ 128,700 @	0.500 ac
<b>View:</b> \$ 454,000	\$ 135,850 @	0.750 ac
	\$ 143,000 @	1.000 ac
	\$ 143,000 @	1.000 ac



Zone 18		
Description: 108 COTTON, GLEN WF	\$ 155,250 @	0.010 ac
Lot Size: 1.00	\$ 853,875 @	0.050 ac
Frontage: 300	\$ 1,009,125 @	0.150 ac
Lot Price: \$ 1,552,500	\$ 1,086,750 @	0.250 ac
Excess Acreage: \$ 38,810	\$ 1,164,375 @	0.350 ac
Excess Frontage: \$ 100	\$ 1,397,250 @	0.500 ac
View: \$ 300,000	\$ 1,474,875 @	0.750 ac
	\$ 1,552,500 @	1.000 ac
	\$ 1,552,500 @	1.000 ac

Zone 19		
Description: 109 CURRIER PRSP	\$ 13,600 @	0.010 ac
Lot Size: 1.00	\$ 74,800 @	0.050 ac
Frontage: 300	\$ 102,000 @	0.150 ac
Lot Price: \$ 136,000	\$ 108,800 @	0.250 ac
Excess Acreage: \$ 13,600	\$ 115,600 @	0.350 ac
Excess Frontage: \$ 100	\$ 122,400 @	0.500 ac
View: \$ 454,000	\$ 129,200 @	0.750 ac
	\$ 136,000 @	1.000 ac
	\$ 136,000 @	1.000 ac

Zone 21		
Description: 110 ROUTE 175	\$ 4,000 @	0.010 ac
Lot Size: 1.00	\$ 22,000 @	0.050 ac
Frontage: 300	\$ 30,000 @	0.150 ac
Lot Price: \$ 40,000	\$ 32,000 @	0.250 ac
Excess Acreage: \$ 4,000	\$ 34,000 @	0.350 ac
Excess Frontage: \$ 100	\$ 36,000 @	0.500 ac
View: \$ 454,000	\$ 38,000 @	0.750 ac
	\$ 40,000 @	1.000 ac
	\$ 40,000 @	1.000 ac

Zone 23		
Description: 111 OLD RD	\$ 5,250 @	0.010 ac
Lot Size: 1.00	\$ 28,875 @	0.050 ac
Frontage: 300	\$ 39,375 @	0.150 ac
Lot Price: \$ 52,500	\$ 42,000 @	0.250 ac
Excess Acreage: \$ 5,250	\$ 44,625 @	0.350 ac
Excess Frontage: \$ 100	\$ 47,250 @	0.500 ac
View: \$ 454,000	\$ 49,875 @	0.750 ac
	\$ 52,500 @	1.000 ac
	\$ 52,500 @	1.000 ac

Zone 25		
Description: 113 LOCUST	\$ 5,750 @	0.010 ac
Lot Size: 1.00	\$ 46,813 @	0.050 ac
Frontage: 300	\$ 49,063 @	0.250 ac
Lot Price: \$ 57,500	\$ 51,875 @	0.500 ac
Excess Acreage: \$ 5,750	\$ 54,688 @	0.750 ac
Excess Frontage: \$ 100	\$ 57,500 @	1.000 ac
View: \$ 454,000	\$ 57,500 @	1.000 ac
	\$ 57,500 @	1.000 ac
	\$ 57,500 @	1.000 ac

Zone 27		
Description: 114 N RIVER	\$ 14,800 @	0.010 ac
Lot Size: 1.00	\$ 81,400 @	0.050 ac
Frontage: 300	\$ 111,000 @	0.150 ac
Lot Price: \$ 148,000	\$ 118,400 @	0.250 ac
Excess Acreage: \$ 14,800	\$ 125,800 @	0.350 ac
Excess Frontage: \$ 100	\$ 133,200 @	0.500 ac
View: \$ 454,000	\$ 140,600 @	0.750 ac
	\$ 148,000 @	1.000 ac
	\$ 148,000 @	1.000 ac

Zone 28		
Description: 114 N RIVER WF	\$ 14,600 @	0.010 ac
Lot Size: 1.00	\$ 80,300 @	0.050 ac
Frontage: 300	\$ 109,500 @	0.150 ac
Lot Price: \$ 146,000	\$ 116,800 @	0.250 ac
Excess Acreage: \$ 3,650	\$ 124,100 @	0.350 ac
Excess Frontage: \$ 100	\$ 131,400 @	0.500 ac
View: \$ 300,000	\$ 138,700 @	0.750 ac
	\$ 146,000 @	1.000 ac
	\$ 146,000 @	1.000 ac

Zone 29		
Description: 115 GLEN COVE	\$ 5,000 @	0.010 ac
Lot Size: 1.00	\$ 27,500 @	0.050 ac
Frontage: 300	\$ 37,500 @	0.150 ac
Lot Price: \$ 50,000	\$ 40,000 @	0.250 ac
Excess Acreage: \$ 5,000	\$ 42,500 @	0.350 ac
Excess Frontage: \$ 100	\$ 45,000 @	0.500 ac
View: \$ 454,000	\$ 47,500 @	0.750 ac
	\$ 50,000 @	1.000 ac
	\$ 50,000 @	1.000 ac

Zone 30		
Description: 115 GLEN COVE WF	\$ 155,250 @	0.010 ac
Lot Size: 1.00	\$ 853,875 @	0.050 ac
Frontage: 300	\$ 1,009,125 @	0.150 ac
Lot Price: \$ 1,552,500	\$ 1,086,750 @	0.250 ac
Excess Acreage: \$ 38,812	\$ 1,164,375 @	0.350 ac
Excess Frontage: \$ 100	\$ 1,397,250 @	0.500 ac
View: \$ 300,000	\$ 1,474,875 @	0.750 ac
	\$ 1,552,500 @	1.000 ac
	\$ 1,552,500 @	1.000 ac

Zone 31		
Description: 300 DOWNTOWN	\$ 10,500 @	0.010 ac
Lot Size: 1.00	\$ 57,750 @	0.050 ac
Frontage: 300	\$ 78,750 @	0.150 ac
Lot Price: \$ 105,000	\$ 84,000 @	0.250 ac
Excess Acreage: \$ 10,300	\$ 89,250 @	0.350 ac
Excess Frontage: \$ 100	\$ 94,500 @	0.500 ac
View: \$ 454,000	\$ 99,750 @	0.750 ac
	\$ 105,000 @	1.000 ac
	\$ 105,000 @	1.000 ac

Zone 32		
Description: 300 DOWNTOWN WF	\$ 49,500 @	0.010 ac
Lot Size: 1.00	\$ 272,250 @	0.050 ac
Frontage: 300	\$ 371,250 @	0.150 ac
Lot Price: \$ 495,000	\$ 396,000 @	0.250 ac
Excess Acreage: \$ 12,400	\$ 420,750 @	0.350 ac
Excess Frontage: \$ 100	\$ 445,500 @	0.500 ac
View: \$ 300,000	\$ 470,250 @	0.750 ac
	\$ 495,000 @	1.000 ac
	\$ 495,000 @	1.000 ac

Zone 33		
Description: 301 OTHER COMM	\$ 10,500 @	0.010 ac
Lot Size: 1.00	\$ 57,750 @	0.050 ac
Frontage: 300	\$ 78,750 @	0.150 ac
Lot Price: \$ 105,000	\$ 84,000 @	0.250 ac
Excess Acreage: \$ 10,500	\$ 89,250 @	0.350 ac
Excess Frontage: \$ 100	\$ 94,500 @	0.500 ac
View: \$ 454,000	\$ 99,750 @	0.750 ac
	\$ 105,000 @	1.000 ac
	\$ 105,000 @	1.000 ac

Zone 35		
Description: UNSPECIFIED	\$ 68,665 @	0.010 ac
Lot Size: 1.00	\$ 69,325 @	0.050 ac
Frontage: 300	\$ 72,625 @	0.250 ac
Lot Price: \$ 85,000	\$ 76,750 @	0.500 ac
Excess Acreage: \$ 8,500	\$ 80,875 @	0.750 ac
Excess Frontage: \$ 100	\$ 85,000 @	1.000 ac
View: \$ 454,000	\$ 85,000 @	1.000 ac
	\$ 85,000 @	1.000 ac
	\$ 85,000 @	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
MXU	MIXED USE
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
I	AVERAGE	100
A	VACANT -5	95
B	VACANT -10	90
C	VACANT -15	85
D	VACANT -20	80
E	VACANT -25	75
F	VACANT -30	70
G	VACANT -35	65
H	VACANT -40	60
I	VACANT -45	55
J	VACANT -50	50
K	AVG +60 160%	160
L	AVG +70 170%	170
M	AVG +80 180%	180
N	AVG +90 190%	190
P	AVG +100 200%	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
CD	COMMERICAL DISTR	100
CD-P	COMMERCIAL/OTHER	100
FH	FLOOD HAZARD	100
GR	GENERAL RESIDENTIA	100
GR-P	GENERAL/OTHER	100
L	LOCATION	100
MX	GENERAL/RURAL RES	100
R	RESTRICTIONS	100
RC	RIVER CORRIDOR	100
RR	RURAL RESIDENTIAL	100
RR-P	RURAL/OTHER	100
S	SHAPE/SIZE	100
T	TOPOGRAPHY	100
U	*	100
WW	WAUKEWAN WATERS	100

Topography Modifiers		
Code	Description	Factor
A	LEVEL	100
B	BELOW STR	100
C	ROLLING	100
D	LEDGE	100
E	STEEP	100
H	ABOVE STR	100
L	LOW	100
S	SWAMPY	100

Road Modifiers		
Code	Description	Factor
A	ALLEY	100
F	*	100
N	NONE	100
O	PROPOSED	100
P	PAVED	100
S	SEMI-IMPROVE	100
U	UNPAVED	100
W	SIDEWALK	100

Driveway Modifiers		
Code	Description	Factor
PAVED	PAVED	100
U	*	100

Current Use Codes			
Code	Description	Min. Value	Max. Value
CUDE	DISCRETNRY	\$ 3,000.00	\$ 3,000.00
CUFL	FARM LAND	\$ 25.00	\$ 425.00
CUMH	MNGD HARDWD	\$ 39.00	\$ 59.00
CUMO	MNGD OTHER	\$ 24.00	\$ 36.00
CUMW	MNGD PINE	\$ 74.00	\$ 111.00
CUUH	UNMNGD HARDWD	\$ 65.00	\$ 98.00
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
	*	100
HLS	HILLS	100
LAKE	LAKE	100
HLK	LAKES/HILLS	100
LAK	LAKES/MOUNTAINS	100
MTS	MOUNTAINS	100
PAST	PASTORAL	100

View Widths		
Code	Description	Factor
	*	100
D10	10 DEG	2
D100	100 DEG	20
D105	105 DEG	21
D110	110 DEG	22
D115	115 DEG	23
D120	120 DEG	24
D125	125 DEG	25
D130	130 DEG	26
D135	135 DEG	27
D140	140 DEG	28
D145	145 DEG	29
D15	15 DEG	3
D150	150 DEG	30
D155	155 DEG	31
D32	160 DEG	32
D165	165 DEG	33
D170	170 DEG	34
D175	175 DEG	35
D36	180 DEG	36
D185	185 DEG	37
D190	190 DEG	38
D195	195 DEG	39
D20	20 DEG	4
D200	200 DEG	40
D245	245 DEG	49
D25	25 DEG	5
D250	250 DEG	50
D255	255 DEG	51
D260	260 DEG	52
D265	265 DEG	53
D270	270 DEG	54
D275	275 DEG	55
D280	280 DEG	56
D290	290 DEG	58
D285	295 DEG	57
D30	30 DEG	6
D300	300 DEG	60
D305	305 DEG	61
D310	310 DEG	62
D315	315 DEG	63
D320	320 DEG	64
D325	325 DEG	65
D330	330 DEG	66
D335	335 DEG	67
D340	340 DEG	68
D345	345 DEG	69
D35	35 DEG	7
D350	350 DEG	70
D355	355 DEG	71
D360	360 DEG	72
D40	40 DEG	8
D45	45 DEG	9
D05	5 DEG	1
D50	50 DEG	10
D55	55 DEG	11
D60	60 DEG	12
D65	65 DEG	13
D70	70 DEG	14
D75	75 DEG	15
D80	80 DEG	16
D85	85 DEG	17
D90	90 DEG	18
D95	95 DEG	19

View Depths		
Code	Description	Factor
	*	100
D100	TOP 100	100
D25	TOP 25	100
D50	TOP 50	100
D75	TOP 75	100

View Distances		
Code	Description	Factor
	*	100
CLS	CLOSE/NEAR	100
DST	DISTANT	100
EXT	EXTREME DISTANT	100

Water Body Frontage Foot Factors			
Water Body Name	Base Value	Frontage Feet	Factor
100 VILL/GEN WF	\$ 140,625	10 ft.	67
		25 ft.	69
		50 ft.	74
		100 ft.	83
		150 ft.	91
		200 ft.	100
		300 ft.	115
		400 ft.	145
		500 ft.	160
		600 ft.	175
101 SQUAM LAKE	\$ 892,000	10 ft.	53
		25 ft.	56
		50 ft.	63
		100 ft.	75
		150 ft.	88
		200 ft.	100
		300 ft.	110
		400 ft.	115
		500 ft.	120
		600 ft.	130
104 WHITE OAK, E. HOLDERNES	\$ 144,000	10 ft.	53
		25 ft.	56
		50 ft.	63
		100 ft.	75
		150 ft.	88
		200 ft.	100
		300 ft.	110
		400 ft.	115
		500 ft.	120
		600 ft.	130
105 PLYMOUTH AREA & EAST	\$ 130,000	10 ft.	35
		25 ft.	40
		50 ft.	49
		100 ft.	66
		150 ft.	83
		200 ft.	100
		300 ft.	125
		400 ft.	150
		500 ft.	175
		600 ft.	200
106 LITTLE SQUAM	\$ 271,600	10 ft.	53
		25 ft.	56
		50 ft.	63
		100 ft.	75
		150 ft.	88
		200 ft.	100
		300 ft.	110
		400 ft.	115
		500 ft.	120
		600 ft.	130
107 ISLANDS	\$ 455,175	10 ft.	67
		25 ft.	69
		50 ft.	74
		100 ft.	83
		150 ft.	91
		200 ft.	100
		300 ft.	115
		400 ft.	145
		500 ft.	160
		600 ft.	175
108 COTTON, GLEN COVE, GRAP	\$ 465,750		

108 COTTON, GLEN COVE, GRAPE	\$ 465,750	10 ft.	25
		25 ft.	30
		50 ft.	35
		100 ft.	65
		150 ft.	85
		200 ft.	100
		300 ft.	110
		400 ft.	115
		500 ft.	120
		600 ft.	130
114 N. RIVER, PEMI HEIGHTS, MO	\$ 29,200	10 ft.	51
		25 ft.	55
		50 ft.	61
		100 ft.	74
		150 ft.	87
		200 ft.	100
		300 ft.	137
		400 ft.	211
		500 ft.	249
		600 ft.	286
115 GLEN COVE, KUSUMPKE RD	\$ 465,750	10 ft.	30
		25 ft.	35
		50 ft.	40
		100 ft.	70
		150 ft.	85
		200 ft.	100
		300 ft.	110
		400 ft.	115
		500 ft.	120
		600 ft.	130
300 DOWNTOWN WF	\$ 123,750	10 ft.	35
		25 ft.	40
		50 ft.	49
		100 ft.	66
		150 ft.	83
		200 ft.	100
		300 ft.	150
		400 ft.	250
		500 ft.	300
		600 ft.	350
WA- COTTON COVE MAP 236	\$ 100,000	1 ft.	100
WA-LAKE FOREST	\$ 50,000	1 ft.	100
WA-LITTLE SQUAM	\$ 15,000	1 ft.	100
WA-SQUAM	\$ 215,000	1 ft.	100
WA-WHITE OAK POND	\$ 50,000	1 ft.	100

Water Frontage Access		
Code	Description	Factor
	*	100

Water Frontage Location		
Code	Description	Factor
	*	100

Water Frontage Topography		
Code	Description	Factor
	*	100



**Holderness**  
**Land Area Size Adjustment Factors**

Acres	Adj.	Acres	Adj.	Acres	Adj.	Acres	Adj.	Acres	Adj.
10	99.00	31	82.00	52	65.00	73	47.00	94	30.00
11	98.00	32	81.00	53	64.00	74	46.00	95	29.00
12	98.00	33	80.00	54	63.00	75	46.00	96	28.00
13	97.00	34	79.00	55	62.00	76	45.00	97	27.00
14	96.00	35	79.00	56	61.00	77	44.00	98	27.00
15	95.00	36	78.00	57	60.00	78	43.00	99	26.00
16	94.00	37	77.00	58	60.00	79	42.00	100	25.00
17	93.00	38	76.00	59	59.00	80	41.00		
18	93.00	39	75.00	60	58.00	81	41.00		
19	92.00	40	74.00	61	57.00	82	40.00		
20	91.00	41	74.00	62	56.00	83	39.00		
21	90.00	42	73.00	63	55.00	84	38.00		
22	89.00	43	72.00	64	55.00	85	37.00		
23	88.00	44	71.00	65	54.00	86	37.00		
24	88.00	45	70.00	66	53.00	87	36.00		
25	87.00	46	70.00	67	52.00	88	35.00		
26	86.00	47	69.00	68	51.00	89	34.00		
27	85.00	48	68.00	69	51.00	90	33.00		
28	84.00	49	67.00	70	50.00	91	32.00		
29	84.00	50	66.00	71	49.00	92	32.00		
30	83.00	51	65.00	72	48.00	93	31.00		

Holderness

Residential Building Area Size Adjustment Factors

Median Effective Area = 1965sf Fixed Site Cost Adjustment = 30%

Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.
179	4.00	245	3.11	337	2.45	541	1.79	1,371	1.13
180	3.98	246	3.10	339	2.44	546	1.78	1,404	1.12
181	3.96	247	3.09	341	2.43	551	1.77	1,438	1.11
182	3.94	248	3.08	343	2.42	556	1.76	1,474	1.10
183	3.93	249	3.07	345	2.41	561	1.75	1,512	1.09
184	3.91	250	3.06	347	2.40	567	1.74	1,551	1.08
185	3.89	251	3.05	349	2.39	572	1.73	1,593	1.07
186	3.87	252	3.04	351	2.38	578	1.72	1,637	1.06
187	3.86	253	3.03	353	2.37	584	1.71	1,684	1.05
188	3.84	254	3.02	355	2.36	590	1.70	1,734	1.04
189	3.82	255	3.01	357	2.35	595	1.69	1,786	1.03
190	3.81	256	3.00	359	2.34	602	1.68	1,842	1.02
191	3.79	257	2.99	362	2.33	608	1.67	1,902	1.01
192	3.77	259	2.98	364	2.32	614	1.66	1,965	1.00
193	3.76	260	2.97	366	2.31	621	1.65	2,033	0.99
194	3.74	261	2.96	368	2.30	627	1.64	2,105	0.98
195	3.73	262	2.95	371	2.29	634	1.63	2,183	0.97
196	3.71	263	2.94	373	2.28	641	1.62	2,267	0.96
197	3.69	264	2.93	375	2.27	648	1.61	2,358	0.95
198	3.68	266	2.92	378	2.26	655	1.60	2,456	0.94
199	3.66	267	2.91	380	2.25	662	1.59	2,563	0.93
200	3.65	268	2.90	383	2.24	670	1.58	2,680	0.92
201	3.64	269	2.89	385	2.23	678	1.57	2,807	0.91
202	3.62	270	2.88	388	2.22	685	1.56	2,947	0.90
203	3.61	272	2.87	390	2.21	694	1.55	3,103	0.89
204	3.59	273	2.86	393	2.20	702	1.54	3,275	0.88
205	3.58	274	2.85	396	2.19	710	1.53	3,468	0.87
206	3.56	275	2.84	398	2.18	719	1.52	3,684	0.86
207	3.55	277	2.83	401	2.17	728	1.51	3,930	0.85
208	3.54	278	2.82	404	2.16	737	1.50	4,211	0.84
209	3.52	279	2.81	407	2.15	746	1.49	4,535	0.83
210	3.51	281	2.80	409	2.14	756	1.48	4,913	0.82
211	3.50	282	2.79	412	2.13	766	1.47	5,359	0.81
212	3.48	283	2.78	415	2.12	776	1.46	5,895	0.80
213	3.47	285	2.77	418	2.11	786	1.45	6,550	0.79
214	3.46	286	2.76	421	2.10	797	1.44	7,369	0.78
215	3.44	288	2.75	424	2.09	808	1.43	8,421	0.77
216	3.43	289	2.74	427	2.08	819	1.42	9,825	0.76
217	3.42	290	2.73	430	2.07	830	1.41	11,790	0.75
218	3.41	292	2.72	433	2.06	842	1.40	14,738	0.74
219	3.39	293	2.71	437	2.05	854	1.39	19,650	0.73
220	3.38	295	2.70	440	2.04	867	1.38	29,475	0.72
221	3.37	296	2.69	443	2.03	880	1.37	58,950	0.71
222	3.36	298	2.68	447	2.02	893	1.36	100,000	0.71
223	3.34	299	2.67	450	2.01	907	1.35	200,000	0.7029
224	3.33	301	2.66	453	2.00	921	1.34	300,000	0.7020
225	3.32	302	2.65	457	1.99	936	1.33	400,000	0.7015
226	3.31	304	2.64	461	1.98	951	1.32	500,000	0.7012
227	3.30	305	2.63	464	1.97	966	1.31	600,000	0.7010
228	3.29	307	2.62	468	1.96	982	1.30	700,000	0.7008
229	3.27	309	2.61	472	1.95	999	1.29	800,000	0.7007
230	3.26	310	2.60	475	1.94	1,016	1.28	900,000	0.7007
231	3.25	312	2.59	479	1.93	1,034	1.27	1,000,000	0.7006
232	3.24	314	2.58	483	1.92	1,053	1.26		
233	3.23	315	2.57	487	1.91	1,072	1.25		
234	3.22	317	2.56	491	1.90	1,092	1.24		
235	3.21	319	2.55	495	1.89	1,112	1.23		
236	3.20	320	2.54	500	1.88	1,134	1.22		
237	3.19	322	2.53	504	1.87	1,156	1.21		
238	3.18	324	2.52	508	1.86	1,179	1.20		
239	3.17	326	2.51	513	1.85	1,203	1.19		
240	3.16	327	2.50	517	1.84	1,228	1.18		
241	3.15	329	2.49	522	1.83	1,254	1.17		
242	3.14	331	2.48	526	1.82	1,282	1.16		
243	3.13	333	2.47	531	1.81	1,310	1.15		
244	3.12	335	2.46	536	1.80	1,340	1.14		

Holderness

Manufactured Building Area Size Adjustment Factors

Median Effective Area = 950sf Fixed Site Cost Adjustment = 30%

Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.
86	4.00	141	2.72	201	2.12	328	1.57	891	1.02
87	3.99	142	2.71	202	2.11	331	1.56	919	1.01
88	3.95	143	2.69	204	2.10	335	1.55	950	1.00
89	3.92	144	2.68	205	2.09	339	1.54	983	0.99
90	3.88	145	2.67	207	2.08	343	1.53	1,018	0.98
91	3.84	146	2.65	208	2.07	348	1.52	1,056	0.97
92	3.81	147	2.64	210	2.06	352	1.51	1,096	0.96
93	3.78	148	2.63	211	2.05	356	1.50	1,140	0.95
94	3.74	149	2.61	213	2.04	361	1.49	1,188	0.94
95	3.71	150	2.60	214	2.03	365	1.48	1,239	0.93
96	3.68	151	2.59	216	2.02	370	1.47	1,295	0.92
97	3.65	152	2.58	218	2.01	375	1.46	1,357	0.91
98	3.62	153	2.56	219	2.00	380	1.45	1,425	0.90
99	3.59	154	2.55	221	1.99	385	1.44	1,500	0.89
100	3.56	155	2.54	223	1.98	390	1.43	1,583	0.88
101	3.53	156	2.53	224	1.97	396	1.42	1,676	0.87
102	3.50	157	2.52	226	1.96	401	1.41	1,781	0.86
103	3.48	158	2.50	228	1.95	407	1.40	1,900	0.85
104	3.45	159	2.49	230	1.94	413	1.39	2,036	0.84
105	3.42	160	2.48	232	1.93	419	1.38	2,192	0.83
106	3.40	161	2.47	234	1.92	425	1.37	2,375	0.82
107	3.37	162	2.46	236	1.91	432	1.36	2,591	0.81
108	3.35	163	2.45	238	1.90	438	1.35	2,850	0.80
109	3.32	164	2.44	239	1.89	445	1.34	3,167	0.79
110	3.30	165	2.43	242	1.88	452	1.33	3,562	0.78
111	3.27	166	2.42	244	1.87	460	1.32	4,071	0.77
112	3.25	167	2.41	246	1.86	467	1.31	4,750	0.76
113	3.23	168	2.40	248	1.85	475	1.30	5,700	0.75
114	3.21	169	2.39	250	1.84	483	1.29	7,125	0.74
115	3.18	170	2.38	252	1.83	491	1.28	9,500	0.73
116	3.16	171	2.37	254	1.82	500	1.27	14,250	0.72
117	3.14	172	2.36	257	1.81	509	1.26	28,500	0.71
118	3.12	173	2.35	259	1.80	518	1.25	100,000	0.70
119	3.10	174	2.34	261	1.79	528	1.24	200,000	0.7014
120	3.08	175	2.33	264	1.78	538	1.23	300,000	0.7010
121	3.06	176	2.32	266	1.77	548	1.22	400,000	0.7007
122	3.04	177	2.31	269	1.76	559	1.21	500,000	0.7006
123	3.02	178	2.30	271	1.75	570	1.20	600,000	0.7005
124	3.00	179	2.29	274	1.74	582	1.19	700,000	0.7004
125	2.98	180	2.28	277	1.73	594	1.18	800,000	0.7004
126	2.97	182	2.27	279	1.72	606	1.17	900,000	0.7003
127	2.95	183	2.26	282	1.71	620	1.16	1,000,000	0.7003
128	2.93	184	2.25	285	1.70	633	1.15		
129	2.91	185	2.24	288	1.69	648	1.14		
130	2.90	186	2.23	291	1.68	663	1.13		
131	2.88	187	2.22	294	1.67	679	1.12		
132	2.86	189	2.21	297	1.66	695	1.11		
133	2.85	190	2.20	300	1.65	712	1.10		
134	2.83	191	2.19	303	1.64	731	1.09		
135	2.81	193	2.18	306	1.63	750	1.08		
136	2.80	194	2.17	310	1.62	770	1.07		
137	2.78	195	2.16	313	1.61	792	1.06		
138	2.77	197	2.15	317	1.60	814	1.05		
139	2.75	198	2.14	320	1.59	838	1.04		
140	2.74	199	2.13	324	1.58	864	1.03		

Holderness

Commercial Building Area Size Adjustment Factors

Median Effective Area = 3700sf Fixed Site Cost Adjustment = 30%

Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.
336	4.00	429	3.29	590	2.58	949	1.87	2,413	1.16
337	3.99	430	3.28	594	2.57	957	1.86	2,467	1.15
338	3.98	432	3.27	597	2.56	965	1.85	2,523	1.14
339	3.97	434	3.26	600	2.55	974	1.84	2,581	1.13
340	3.96	435	3.25	603	2.54	982	1.83	2,643	1.12
342	3.95	437	3.24	607	2.53	991	1.82	2,707	1.11
343	3.94	439	3.23	610	2.52	1,000	1.81	2,775	1.10
344	3.93	440	3.22	613	2.51	1,009	1.80	2,846	1.09
345	3.92	442	3.21	617	2.50	1,018	1.79	2,921	1.08
346	3.91	444	3.20	620	2.49	1,028	1.78	3,000	1.07
347	3.90	446	3.19	624	2.48	1,037	1.77	3,083	1.06
348	3.89	448	3.18	627	2.47	1,047	1.76	3,171	1.05
349	3.88	449	3.17	631	2.46	1,057	1.75	3,265	1.04
350	3.87	451	3.16	634	2.45	1,067	1.74	3,364	1.03
351	3.86	453	3.15	638	2.44	1,078	1.73	3,469	1.02
352	3.85	455	3.14	642	2.43	1,088	1.72	3,581	1.01
354	3.84	457	3.13	645	2.42	1,099	1.71	3,700	1.00
355	3.83	459	3.12	649	2.41	1,110	1.70	3,828	0.99
356	3.82	461	3.11	653	2.40	1,121	1.69	3,964	0.98
357	3.81	462	3.10	657	2.39	1,133	1.68	4,111	0.97
358	3.80	464	3.09	661	2.38	1,144	1.67	4,269	0.96
359	3.79	466	3.08	665	2.37	1,156	1.66	4,440	0.95
360	3.78	468	3.07	669	2.36	1,168	1.65	4,625	0.94
362	3.77	470	3.06	673	2.35	1,181	1.64	4,826	0.93
363	3.76	472	3.05	677	2.34	1,194	1.63	5,045	0.92
364	3.75	474	3.04	681	2.33	1,207	1.62	5,286	0.91
365	3.74	476	3.03	685	2.32	1,220	1.61	5,550	0.90
366	3.73	478	3.02	689	2.31	1,233	1.60	5,842	0.89
368	3.72	481	3.01	694	2.30	1,247	1.59	6,167	0.88
369	3.71	483	3.00	698	2.29	1,261	1.58	6,529	0.87
370	3.70	485	2.99	703	2.28	1,276	1.57	6,938	0.86
371	3.69	487	2.98	707	2.27	1,291	1.56	7,400	0.85
372	3.68	489	2.97	712	2.26	1,306	1.55	7,929	0.84
374	3.67	491	2.96	716	2.25	1,321	1.54	8,538	0.83
375	3.66	493	2.95	721	2.24	1,337	1.53	9,250	0.82
376	3.65	496	2.94	725	2.23	1,354	1.52	10,091	0.81
378	3.64	498	2.93	730	2.22	1,370	1.51	11,100	0.80
379	3.63	500	2.92	735	2.21	1,387	1.50	12,333	0.79
380	3.62	502	2.91	740	2.20	1,405	1.49	13,875	0.78
381	3.61	505	2.90	745	2.19	1,423	1.48	15,857	0.77
383	3.60	507	2.89	750	2.18	1,442	1.47	18,500	0.76
384	3.59	509	2.88	755	2.17	1,461	1.46	22,200	0.75
385	3.58	512	2.87	760	2.16	1,480	1.45	27,750	0.74
387	3.57	514	2.86	766	2.15	1,500	1.44	37,000	0.73
388	3.56	516	2.85	771	2.14	1,521	1.43	55,500	0.72
389	3.55	519	2.84	776	2.13	1,542	1.42	111,000	0.7100
391	3.54	521	2.83	782	2.12	1,563	1.41	200,000	0.7056
392	3.53	524	2.82	787	2.11	1,586	1.40	300,000	0.7037
394	3.52	526	2.81	793	2.10	1,609	1.39	400,000	0.7028
395	3.51	529	2.80	799	2.09	1,632	1.38	500,000	0.7022
396	3.50	531	2.79	804	2.08	1,657	1.37	600,000	0.7019
398	3.49	534	2.78	810	2.07	1,682	1.36	700,000	0.7016
399	3.48	536	2.77	816	2.06	1,708	1.35	800,000	0.7014
401	3.47	539	2.76	822	2.05	1,734	1.34	900,000	0.7012
402	3.46	541	2.75	828	2.04	1,762	1.33	1,000,000	0.7011
404	3.45	544	2.74	835	2.03	1,790	1.32		
405	3.44	547	2.73	841	2.02	1,820	1.31		
407	3.43	550	2.72	847	2.01	1,850	1.30		
408	3.42	552	2.71	854	2.00	1,881	1.29		
410	3.41	555	2.70	860	1.99	1,914	1.28		
411	3.40	558	2.69	867	1.98	1,947	1.27		
413	3.39	561	2.68	874	1.97	1,982	1.26		
414	3.38	563	2.67	881	1.96	2,018	1.25		
416	3.37	566	2.66	888	1.95	2,056	1.24		
417	3.36	569	2.65	895	1.94	2,094	1.23		
419	3.35	572	2.64	902	1.93	2,135	1.22		
420	3.34	575	2.63	910	1.92	2,176	1.21		
422	3.33	578	2.62	917	1.91	2,220	1.20		
424	3.32	581	2.61	925	1.90	2,265	1.19		
425	3.31	584	2.60	933	1.89	2,313	1.18		
427	3.30	587	2.59	941	1.88	2,362	1.17		

**Holderness**  
**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		

# **HOLDERNESS REVIEW GUIDELINES & DATA COLLECTION MANUAL**

## **REVALUATION 2023**

We are using the **Avitar CAMA system in Holderness**. Be aware that it is a point system. All of the Building Details have the potential to drive value. (Conversion took place 2018 from the Unvers CAMA to Avitar CAMA)

**Final review is the most crucial phase of our project.** This will likely be the last time we see these properties before we notify the taxpayers of our estimate of value. The review appraiser is responsible for reasonable data accuracy, and adherence to the review guidelines.

It is critical that we ensure that:

- The data is accurate,
- The grade and marketability ratings, including physical, functional and economic factors on the buildings are accurate and consistent,
- That land factors are in place were called for, and,
- That we convey our instructions to the keypunch operator clearly.

You will have:

- A list of sales that have occurred over the past year and a half,
- A red pen,
- A printout of the CAMA record,
- A set of tax maps,
- Logs for photos and needs for follow-up data inspections, and,
- These guidelines.

### **Review Procedures:**

#### **Teams:**

For reviewers working in teams, the senior of the two will assume the role of lead appraiser. The second appraiser will keep logs, track progress on the maps and bring items such as unusual parcel shape, excess frontage and wetlands identified on the maps to the attention of the lead appraiser.

The assisting appraiser will keep files organized, direct the lead appraiser to the next property and the lead appraiser will make the appraisal calls while driving.

#### **Review Steps:**

- Identify the sales in the pack or area you are reviewing. Review these first.
- After reviewing the sales, begin parcel-by-parcel review by the order established earlier.
  1. Begin with the land. Look at the map for the configuration of the lot. Apply factors for shape, topography, size, restrictions, access, rights-of-way or other unusual influences. Make certain that the acreage on the CAMA record is consistent with the map.
  2. Verify that the Zone is correct or modify as necessary.
    - You are responsible for reasonable data accuracy. Put a checkmark or modify, story heights, year built, fireplace, garages and quality and condition.

- Do not exit the car to re-measure or verify, rather use the 'data follow-up log' to instruct data collectors to look for specific items.
3. Look at the preliminary value. While it is not necessary to re-calculate the exact price according to your changes, you should have some idea as to the overall value based upon the sales you have reviewed before you began. Ensure that the value is falling in line with your sales in the area and the properties you have reviewed in the area you have reviewed thus far.
  4. When satisfied that the record is representative of your findings, initial with the date and "Review." Example: JFRR 7/14/2023 (Reval Review).
  5. If you are having trouble with any property, for any reason, i.e. NBHD/Zone concerns or unusual features, keep a log of your questions. Run these by the supervising appraiser for resolution. In the meanwhile, make your best calls while on the site.
  6. The values on the record card are preliminary. We expect to calibrate the base building rates and land rates based upon our findings while on final review. Accordingly, you should record your suggestions to review or change base rates on your Appraisal Log.
  7. Similarly, if you are appraising in an area that you believe requires special considerations, such as extreme traffic, high tension wires close to the house sites and other external factors, notate the parcels influenced and actions taken.
  8. Depreciation- There are three forms of depreciation:
    - **Physical**- This is generated by the effective actual age, which in turn is generated by your physical condition call (condition relative to actual age).
    - **Functional**- These calls are based upon functional or utility deficiencies of the building(s). Often, deferred maintenance will also lead to functional depreciation. Others are built-in, such as narrow staircases, in-line bedrooms with a common doorway, knob-and-tube wiring and so forth. Mild cases call for 5, moderate 10 and extreme from 15 to 25. If it is age appropriate for the house to have these things do not add an additional influence factor. Consult with your supervisor if unsure.
    - **Economic**- This depreciation is generated outside the boundary of the subject property and beyond the ability of the property owner to cure. High tension wires are one example, an adjacent junkyard is another, extreme traffic volume is yet another. Ranges of typical adjustments are from 5 to 15(%)

***Note: A property cannot generate an economic depreciation unto itself. It can, however, generate economic influences upon the neighbors and /or neighborhood, which would be applied to the influenced property(s), not the subject.***

9. Under all circumstances, you must complete your review while on the site, with your initials and date certifying that you have completed your review to the best of your ability.
10. Keep in mind that the keypunch operator should not have to 'interpret' your instructions. They should be explicit, clear and legible, and in red ink upon the review sheets. Don't put questions on the review sheets. Questions belong on the questions log for the supervisor (enclosed).



## **Notes forward are for both Data Collection and Field Review:**

### **Land Influences:**

Influences to the home site acre are determined upon the extent that they limit use of the site. For example, a five-acre site with wetlands in the back would not call for a home site adjustment, rather, would call for a percentage of the acreage assignment to marshland or a factor upon the rear land and treat the home site as a separate entity. Rolling home sites do not call for a topography adjustment unless they restrict usage of the site. The same goes for lot shape. If the shape restricts usage, consider a shape adjustment, otherwise, leave it alone.

The following are the possible influence factors:

- Excess frontage (seldom used except for secondary primary acres)
- Topography
- Shape or size
- Railroad tracks, next to a dump or busy intersection.
- Restrictions- due to easement, R.O.W.'s, dirt roads or access problems
- Location- for an inferior location as compared to others in the same NBHD; must specify in notes.

Some typical negative influences you may consider to home sites include:

- Topography: -5% for moderate impact, -10% for severe,  
-15% for the rare sheer conditions.
- Shape: -5% to -10% for unusual home site configurations.
- Size: none for home site
- Restrictions:
  - -3% to -10% for difficult ingress or egress
  - -5% for shared driveway
  - -5% for minor, invasive rights of way-10%
  - -5% /-10% for PSNH high wires depending on how invasive

### **Topography description:**

- Level: Flat, no hills, little to no ups or downs.  
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 slope. 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.

## Some typical positive influences you may consider to home sites include:

### Water Access:

**Deeded Water Access- add WA to the land based on the zone.**

WA- Cotton Cove- Map 236	\$100,000
WA-Lake Forest	\$ 50,000
WA-Little Squam	\$ 15,000
WA-Squam Lake	\$215,000
WA-White Oak Pond	\$ 50,000

### Views:

Record views on the parcel, from the home site or potential home site utilizing the following process:

- Determine the degree of view afforded from the home site or potential home site;
- Divide the degrees by 5, and record the result in the land section;
- For mountain views, deduct 50%;
- For obstructed views, deduct the percent blocked;
- For mountain and lake view, prorate the mountain views by 50% (explain in notes);
- Note the type of views.

For Example: A 90-degree view would be marked as D90 with a "18" factor

## Field Inspections/Data Collection

Field inspections play a vital role in the overall appraisal process. Accuracy in data enables the appraisers to be confident in established values. The field representative is essentially the appraiser's "eyes" and therefore must completely verify all information on the property card. All influences either site or building inherent and external (those outside influences that surround the property) should be noted on the record card.

It is also important to remember that you are the professional representative for the Assessing Department. Appropriate dress and presentation are mandatory. It is likely that you may be the only contact the owner will have with the department and positive public relations are expected.

## SALUTATION TO OWNER OR TENANT

The field representatives must, immediately upon entering the property, attempt to identify themselves. Make certain that the contact person is the owner or tenant. If the owner or tenant wishes to verify your identification, give them the ID card and allow them to check. Do not be pushy or aggressive. Check if the time the person is of eighteen years of age or older. Do not enter a home if a minor is the only person present. If you timing is inconvenient, do not press for an interior inspection at that time, rather, ask if you can check the exterior measurements and return at a later date for the interior inspection.

In the rare instance of hostility and/or anger from a taxpayer, take a deferential position. There is no law that requires cooperation from a homeowner. Accordingly, if you find the taxpayer reluctant to allow an interior inspection, or is adamant about you not entering the home, do not press the issue. Thank them for their time and express that we will mail them a request to inspect at a more convenient time.

In the even rarer instance that you are asked to leave, do so immediately. Do not further discuss or enter into argument. Simply leave the property without comment. Make note on the card of your inability to complete the collection process. Bring these instances to the supervisor's attention.

Under no circumstances will you enter into banter or heated discussions with taxpayers about the assessing process. Taxpayers are entitled to their opinions and positions without our countering viewpoints. On the other hand, you will not enter a property where you feel threatened or in danger at any time. You are not required to put your personal safety at risk either with hostile owners or tenants nor unsafe structures.

## **GENERAL DATA COLLECTION PROCEDURES**

1. Completely re-measure every structure on the property to verify that existing data is correct. The exterior measurements should be done after entry is gained. If the owner is not at home, proceed to measure the exterior and note all features that can be determined.

2. Carefully verify all interior/exterior information. When utilizing printed CAMA records use red ink and place a check mark next to each item of information that is verified or make corrections as necessary. If the property record card is being made anew (buff or white folding card stock), record your entries neatly in pencil.

3. If the property has sold recently, attempt to qualify the sale via the standard sales verification form. The form has several questions that you must ask the owner to verify the validity of sale. These questions will further identify the nuances of each sale. If the owner questions the pertinence of such questions, simply explain the importance of accuracy in identifying valid market transactions. Be sure to note any changes that have occurred since the purchase of the property.

4. Before you leave the property, each record must be reviewed for accuracy and completeness. At this time, you should note the visit history. This record will pass through data entry and final review by the senior appraiser and therefore should be complete or will be returned to the field representative.

5. Completed field work is to be turned in daily in map & lot order. No documents should be taken off-site (out of the Town) unless previously authorized by supervisor.

## **OTHER PROPERTY NOTES TO BE AWARE OF**

These items should be noted in addition to the specific exterior and interior instructions already defined.

## **WATERFRONT/WATER ACCESS PROPERTY**

1. Note the quality and condition of waterfront structures. Differentiate between rustic cottages that are poorly constructed, seasonal cottages with no insulation or adaptation for year-round use, and those properties that have been upgraded for potential or actual year-round use.

2. Precise notes on waterfront features are crucial. Keep in mind the waterfront features are noted over and above the site features.

A. It should be noted whether the waterfront is level, sloping, steep, rolling, etc..

B. Conditions such as sandy beach, rocky shore, marshy or shallow should be noted.

C. Linear front feet of waterfront should be noted when available.

## **WATERFRONT/WATER ACCESS PROPERTY**

- D. Note the location of the waterfront such as channel, tributary, open water, cove, or vista point. Correlating views should be noted.
- E. Ask every owner near a body of water whether or not they have deeded water access and identify location of the access.
- F. All improvements to the waterfront, such as docks, slips, breakwaters, etc., should be measured and noted on the record card.

## **CONDOMINIUMS**

- 1. Note location within the complex:
  - a) Townhouses-middle or end    b) Garden style-middle or end & floor #
- 2. If amenities such as waterfront location exist – identify proximity to the unit.
- 3. Note amenities such as pools, tennis courts, docks, clubhouses and other common areas.
- 4. Note any upgrades on the unit such as fireplaces, lofts, superior carpeting, whirlpool baths, finished basements, views, or any features.
- 5. If the unit is leased, attempt to gather lease information.
- 6. If building is a conversion, ask owner if any basement area, garages, decks, other space is owned in limited common ownership for the exclusive right of the owner.
- 7. Ask owner what the monthly condo fee is.

## **MOBILE HOMES**

- 1. Actual length and width of trailer are determined via measurements. Do not include length of hitch.
- 2. Note the make and manufacture of the mobile home (plates are usually attached).
- 3. Note any special features or upgrades.
- 4. Ask owner the monthly park rent and if any utilities are included.

## **ANTIQUES**

- 1. Provide detail information on whether the dwelling has been restored to maintain antique quality and list such features such as bee hive oven, original woodwork, leaded glass windows, gunstock corners, pumpkin pine flooring, parquet floorings, Rumford or other period fireplaces, etc., for dwellings up to 1850.  
Victorian period houses from 1850-1910: note such features as stain glass windows, elaborate fireplaces, ornamental staircases, built in features, detailed woodwork, flooring, lighting, bath and kitchen fixtures, etc.

2. If the dwelling has been renovated without consideration to antique features, note renovations that are not in keeping with restoration of original features.
3. Note whether the dwelling is “just plain old” with no redeeming antique features remaining.

Final Step:

On every property, before you leave, stand in front of the building and go over the card for completeness and accuracy. Even the most experienced and thorough representatives occasionally miss a field, fail to ‘square’ the sketch, etc., so check your work before you leave and while your observations are still fresh in your mind.

At the conclusion of the review, initial and date the card.

## **SPECIFIC DATA COLLECTION INSTRUCTIONS    FOR THE AVITAR CAMA SYSTEM**

### **II. Property Record Card**

The PRC is the form onto which all information about the parcel is written. Each designated lot on a tax map should have a corresponding PRC. If a PRC doesn’t exist, 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. When in the field, it is very important to determine if this information is accurate. If there are any discrepancies, make a note on the PRC. Mapping and ownership problems must be identified and provided to the town. If information is missing, obtain accurate information so that the PRC is complete.

#### **Date – Book – Page – Grantor – Q/U – Code – Sale Price**

This section is used to describe recent sale information when available. When it exists verify the information with the owner.

During your introduction to the property owner, you should include the following or something similar:

Approximately when was the home built?

How long have you owned this property? If less than 3 years:

- a. When did you purchase it?
- b. What was the purchase price?
- c. Were there any special circumstances or personal property involved?
- d. Have you made any changes since the purchase?

If they are new owners (within the past three years), request and write down the date of 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. Make appropriate notes in the sales notes section. For example, if homeowner indicates home sale was a result of a short sale, code sale U-1-49 and note, “per h/o short sale”.

**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 undue duress.

You should indicate on the PRC any information relative to the sale or other circumstances causing the selling price to be abnormally high or low. Good notes are important for the final review and qualification of sales by the Job Supervisor.

It should be noted that some property owners may be reluctant to offer information regarding their purchase. If this occurs, simply explain that this information is needed to determine the fair market value of properties in the town and how important accurate information is, but that they are under no obligation to provide this information.

### **History**

This section is for maintaining the date and a four-character code for the history of the visit to the property. Listed below are codes of various actions.

Characters: a) one and two are initials of assessor/data collector, b) three is why we're there and c) four is the action taken example.: "08/04/2023 JDRL" indicates that Jane Doe visited the property on August 4, 2018 for the update and measured and listed the property.

#### **Third Character**

A = Abatement/Appeal  
C = Callback/Cycles  
H = Hearing  
P = New Construction/Permit  
M = Measure Only  
R = Reval or Review  
S = Subdivision  
T = Town/Taxpayer Request  
U = Update

#### **Fourth Character**

E = Estimate  
L = Measure & Listed or just listed after previous  
measure (Full Interior Inspection)  
R = Reviewed  
X = Refusal with notes  
M = Measure Only/Info at door/ Partial Interior

#### **Used with 3<sup>rd</sup> Character H only**

C = Change used w/Hearing Only  
N = No Change used w/Hearing Only

**Info at Door** – Note who was spoken to (example: home owner/relative/tenant)

**INSP** – System Applies to Properties Selected for Date Verification in the Selection Process.

**DNSA** – Did not show for appointment.

Notes specific to your visit can go on listing history note. For example, if you went to a house as part of the permit process and picked up a shed, you could not "JDPM – picked up shed only".

## **ACTIONS**

**E = ESTIMATED** – Interior characteristics are estimated when entry is not possible, either now or in the future. Some common reasons for estimating interiors are:

You have attempted to obtain an inspection and no one has been present;

Abandoned buildings;

Homeowner refused to allow interior inspection or to give the information about the interior that was requested or info given was questionable.

Posted properties;

Properties that are inaccessible/difficult to get around;

**L = LISTED** – A person (not necessarily a homeowner) was asked questions about the property and a walk through of the entire dwelling was made.

**M = MEASURED** only – If the homeowner refuses an interior inspection but allows measure, use listing “M” and add note, “H/O ref int”. Also use this code for a partial interior inspection and note the areas inspected.

**R = REVIEWED** – Generally there for an abatement, appeal or comparable research and review of property information, refers to exterior review only.

**X = REFUSED** – Homeowner or person talked to at the property has refused to:

Allow the building(s) to be measured and refused interior inspection, or requested you leave the property.

In any of the above cases, do not argue, calmly explain why you are there and if they are listening calmly continue your explanation, otherwise apologize and leave the property, if requested.

You must explain in detail in the remarks or elsewhere on the PRC exactly which part of the measure and listing process that the homeowner has refused, what he/she said and exactly what you did.



### Holderness Building Codes & Values:

<u>Code</u> <u>Description</u>	<u>Stand. Dpr.</u>	<u>Rate</u>	<u>SA</u>
<b>CAP</b> APARTMENTS	1.25	125.00	COM
<b>CAU</b> AUTO DEALERSHIP	1.25	83.00	COM
<b>CBB</b> INN/BED&BREAKFAST	1.00	99.00	RES
<b>CBH</b> BOARDING HOUSE	1.00	99.00	COM
<b>CBK</b> BANK	1.00	134.00	COM
<b>CCC</b> SCHOOL/COLLEGE	1.25	168.00	COM
<b>CCS</b> CONV STORES	1.25	90.00	COM
<b>CCV</b> CONDO CONV	1.25	95.00	RES
<b>CCW</b> CAR WASH	1.25	112.00	COM
<b>CDC</b> CHILD/DAY CARE	1.25	95.00	COM
<b>CDO</b> DORMATORIES	1.25	143.00	COM
<b>CFF</b> FAST FOOD/DRIVE-IN	1.00	116.00	COM
<b>CFH</b> FUNERAL HOMES	1.25	140.00	COM
<b>CGM</b> GYMNASIUM	1.25	63.00	COM
<b>CGS</b> SERVICE GARAGE	1.25	74.00	COM
<b>CHM</b> HOTEL/MOTEL	1.25	60.00	COM
<b>CHO</b> HOSPITAL	1.00	172.00	COM
<b>CHU</b> CHURCH	1.25	158.00	COM
<b>CLC</b> LODGE/CLUB	1.00	90.00	COM
<b>CMF</b> C MULTI FAMILY	1.25	103.00	RES
<b>CMH</b> MANUFAC HOME	3.25	90.00	MFH
<b>CML</b> MINI LUBE	1.25	62.00	COM
<b>CMM</b> MINI MARKET W/GAS	1.25	155.00	COM
<b>CMO</b> MEDICAL OFFICES	1.25	167.00	COM
<b>CMP</b> CAMP	1.00	67.00	RES
<b>CNH</b> NURSING HOME	1.25	170.00	COM
<b>COA</b> OFFICE/APT	1.25	109.00	COM
<b>COC</b> CONDO OFFICES	1.25	86.00	RES
<b>COF</b> OFFICES	1.00	86.00	COM
<b>COM</b> OUTLET MALL	1.10	170.00	COM
<b>CPO</b> POST OFFICE	1.25	126.00	COM
<b>CRA</b> RETAIL/APT	1.25	109.00	COM
<b>CRB</b> RENTAL CAMP	1.00	68.00	RES
<b>CRE</b> RESTAURANT	1.25	105.00	COM
<b>CRS</b> RESIDENTIAL	1.00	165.00	RES
<b>CSA</b> STORES/APT	1.00	112.00	COM
<b>CSC</b> SHOPPING CENTER	1.25	104.00	COM
<b>CSM</b> SMALL MFG	1.25	58.00	COM
<b>CSP</b> STRIP RETAIL	1.25	104.00	COM
<b>CST</b> STORE	1.25	101.00	COM
<b>CTH</b> THEATRES	1.25	125.00	COM
<b>CVT</b> VET CLINIC	1.25	164.00	COM
<b>CWH</b> MINI WAREHOUSE	1.50	109.00	COM
<b>CWS</b> WAREHOUSE	1.25	58.00	COM
<b>EAP</b> APARTMENTS	1.25	125.00	COM
<b>ECA</b> CAMP EX	1.00	67.00	RES
<b>ECR</b> CHURCH RECTORY	1.25	165.00	RES
<b>EFS</b> FIRE STATION	1.25	174.00	COM
<b>EGA</b> SERVICE GAR	1.25	74.00	COM
<b>EHS</b> EXEMPT HOUSING	1.00	165.00	RES
<b>ELB</b> LIBRARY	1.25	143.00	COM
<b>ELC</b> EXEMPT LODGE	1.25	90.00	RES
<b>EMD</b> MH DOUBLE WIDE	1.25	108.00	MFH
<b>EMF</b> MULTI FAMILY	1.00	135.00	RES
<b>EMO</b> EX MEDICAL OFFICE	1.00	167.00	COM

EMS	MH SINGLE WIDE	1.25	98.00	MFH
EOC	CONDO OFFICES	1.00	86.00	RES
EOF	OFFICE EX	1.25	86.00	COM
EPF	SAFETY COMPLEX	1.00	169.00	COM
EPS	POLICE STATION	1.25	126.00	COM
EPO	EX POST OFFICE	1.25	169.00	COM
ERB	EX REC BLDG	1.25	80.00	RES
ESC	SCHOOLS/COLLEGES	1.25	168.00	COM
ESG	STATE GARAGE	1.25	74.00	COM
ETB	TOWN BLDG	1.25	155.00	COM
ETG	TOWN GARAGE	1.25	67.00	COM
ETH	TOWN HALL	1.25	155.00	RES
ETO	TOWN OFFICE	1.25	155.00	COM
EWS	WAREHOUSE	1.25	58.00	COM
EWV	WASTEWATER	1.25	162.00	IND
EXB	GENERAL BLDG	1.25	94.00	RES
EXC	CHURCHES	1.25	158.00	COM
IFA	MILL FACTORIES	1.25	62.00	IND
IMF	HEAVY MFG	1.25	90.00	IND
IND	LIGHT INDUSTRIAL	1.25	50.00	IND
IRD	INDUSTRIAL R/D	1.25	70.00	IND
IWH	INDUSTRIAL WAREHS	1.25	50.00	IND
MHD	DBL WIDE MH	1.25	108.00	RES
MHS	MOBLE HOME SW	1.25	98.00	MFH
MPK	PARK MODEL	1.05	163.00	MFH
RCD	CONDO/TOWNHOUSE	1.00	145.00	RES
RCG	CONDO/GARDEN	1.00	145.00	RES
RCP	CAMP	1.00	67.00	RES
RMF	MULTIFAMILY	1.00	135.00	RES
RSA	RESIDENTIAL	1.00	165.00	RES
UIW	UT IND WAREHOUSE	1.00	30.00	IND
UOF	OFFICES UTILITY	1.00	90.00	COM
UTL	UTILITIES	1.00	60.00	COM

#### Building Sub Area Codes & Values

Code	Description	Factor
ATF	ATTIC FINISHED	0.35
ATU	ATTIC UNFINISHED	0.10
BMF	BASEMENT FINISHED	0.30
BMG	BASEMENT GARAGE	0.20
BMU	BASEMENT UNFINISHED	0.15
CAN	CANOPY	0.25
COF	COM OFFICE AREA	1.75
CPT	CARPORT ATTACHED	0.10
CRL	CRAWL SPACE	0.05
CTH	CATHEDRAL CEILING	0.10
DEK	DECK/ENTRANCE	0.10
ENT	ENTRY WAY	0.10
EPF	ENCLOSED PORCH FINISHED	0.70
EPU	COVERED BASEMENT ENTRY	0.35
FFF	FIRST FLR FINISHED	1.00
FFU	FIRST FLR UNFINISHED	0.50
GAR	GARAGE ATTACHED	0.45
HSF	1/2 STRY FINISHED	0.50
HSU	1/2 STRY UNFINISHED	0.25
LDK	LOADING AREA	0.20

OFF	OFFICE AREA	1.00
OPF	OPEN PORCH	0.25
PAT	PATIO	0.10
PRS	PIER FOUNDATION	-0.05
RBF	RAISED BSMNT FIN	0.50
RBU	RAISED BSMNT UNFIN	0.25
SFA	SEMI-FINISH AREA	0.75
SLB	SLAB FOUNDATION	0.00
STO	STORAGE AREA	0.25
TQF	3/4 STRY FIN	0.75
TQU	3/4 STRY UNFIN	0.35
UFF	UPPER FLR FIN	1.00
UFU	UPPER FLR UNFIN	0.50
VLT	VAULTED CEILING	0.05

#### Building Quality Adjustments

Code	Description	Factor
A0	AVG	1.02
A1	AVG+10	1.10
A2	AVG+20	1.20
A3	AVG+30	1.26
B1	AVG-10	0.90
B2	AVG-20	0.75
B3	AVG-30	0.65
B4	AVG-40	0.60
B5	AVG-50	0.55
A4	EXC	1.48
A5	EXC+10	1.58
A6	EXC+20	1.68
A7	EXC+30	1.97
A8	EXC+40	2.32
A9	EXC+50	2.60
A10	EXC+60	2.85
AA	SPECIAL USE	3.00

#### Story Height Code Points

Code	Description	Points
A	1.00 STORY FRAME	1.05
B	1.50 STORY FRAME	1.00
C	1.75 STORY FRAME	1.00
D	2.00 STORY FRAME	1.00
E	2.50 STORY FRAME	0.97
F	2.75 STORY FRAME	0.97
G	3.00 STORY FRAME	0.95
H	3.50+ STORY FRAME	0.94
I	SPLIT LEVEL	1.05
J	1+ ATC	1.00

#### Building Roof Structures

Code	Description	Points
A	FLAT	2.00
B	SHED	2.00
C	GABLE OR HIP	3.00
D	WOOD TRUSS	4.00

E	SALT BOX	4.00
F	MANSARD	5.00
G	GAMBREL	5.00
H	IRREGULAR	6.00
X	UNCOLLECTED	3.00

Code	Roof Type	Points
A	METAL/TIN	2.00
B	ROLLED/COMPO	2.00
C	ASPHALT	3.00
D	TAR/GRAVEL	3.00
E	ASBEST SHNGL	3.00
F	RUBBER MEMBRANE	5.00
G	CLAY/TILE	7.00
H	WD SHINGLE	5.00
I	SLATE	6.00
J	CORRUGATED COMP	3.00
K	PREFAB METALS	6.00
L	STANDING SEAM	6.00
N	HIGH QUALITY COMP	7.00
X	UNCOLLECTED	3.00

#### Building Exterior Wall Materials

Code	Description	Points
1	DECORATIVE BLOCK	36.00
A	MINIMUM	18.00
B	BELOW AVG	28.00
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	34.00
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	35.00
U	PREFIN METAL	38.00
V	GLASS/THERMO	40.00
W	CEMENT CLAPBD	36.00
X	STONE VENEER	37.00
Y	UNCOLLECTED	34.00
Z	MISCED ALUM/VINYL	35.00

<b>Code</b>	<b>Building Frame</b>	<b>Factor</b>
A	WOOD AND/OR CLASS D	100.00
B	MASONRY AND/OR CLASS C	105.00
C	REIN-CONCRETE AND/OR CLASS B	110.00
D	STEEL AND/OR CLASS A	120.00
E	CLASS S	95.00

#### **Building Interior Wall Materials**

<b>Code</b>	<b>Description</b>	<b>Points</b>
A	MINIMUM	8.00
B	WALL BOARD	22.00
C	PLASTERED	27.00
D	DRYWALL	27.00
E	WOOD	30.00
F	PLYWOOD PANEL	27.00
G	AVERAGE FOR USE	22.00
H	WOOD/LOG	30.00
K	LOG	27.00
I	CONCRETE	8.00
J	PANEL	27.00
X	UNCOLLECTED	27.00

<b>Code</b>	<b>Floor Type</b>	<b>Points</b>
A	MIN PLYWD	5.00
B	CONCRETE	6.00
C	HARD TILE	12.00
D	LINOLEUM OR SIM	7.00
E	PINE/SOFT WD	10.00
F	HARDWOOD	11.00
G	PARQUET	12.00
H	CARPET	9.00
J	PERGO/LAMINATE	9.00
X	AVERAGE	9.00

#### **Building Heating Fuel Types**

<b>Code</b>	<b>Description</b>	<b>Points</b>
A	WOOD/COAL	0.50
B	OIL	1.00
C	GAS	1.00
D	ELECTRIC	1.00
E	SOLAR	1.10
F	WOOD FURNACE	1.00
G	NONE	0.00
N	UNCOLLECTED	0.00

Heat Type		Points
Code		
A	NONE	0.00
B	CONVECTION	2.00
C	FA NO DUCTS	3.00
D	FA DUCTED	6.00
E	HOT WATER	6.00
F	STEAM	5.00
G	RAD/BB ELECT	3.00
H	RAD WATER	6.00
I	CERAMIC QUARTZ	4.00
J	HEAT PUMP	6.00
K	WALL/FLR FURNACE	4.00
X	UNCOLLECTED	3.00

Building Accessories		
CENTRAL AIR CONDITIONING		4.00
EXTRA KITCHEN		0.00
FIREPLACE		0.00
GENERATOR		0.00

Building Bedroom & Bathroom Points							
	Bedrooms						
	0	1	2	3	4	> 4	
Bathrooms	0.0	0	2	3	4	5	6
	0.5	6	7	7	8	8	9
	1.0	9	10	10	11	11	12
	1.5	12	11	12	13	14	15
	2.0	13	12	13	14	15	16
	2.5	14	13	13	14	15	16
	3.0	15	14	14	15	16	17
	3.5	16	14	14	15	16	17
	4.0	17	14	15	16	17	18
	> 4.0	18	14	15	16	17	18

## LAND USE CODES-HOLDERNESS

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

**Neighborhood:**      1. Average      Other choices not currently used in Holderness

<b><u>Current Use Codes</u></b>	
<b><u>Description</u></b>	<b><u>Code</u></b>
DISCRETNRY	CUDE
FARM LAND	CUFL
MNGD HARDWD	CUMH
MNGD OTHER	CUMO
MNGD PINE	CUMW
XMAS TREE	CUNS
UNMNGD HARDWD	CUUH
UNPRODUCTIVE	CUUL
UNMNGD OTHER	CUUO
UNMNGD PINE	CUUW
WETLANDS	CUWL

Large Acreage Adjustment Guidelines are table driven.

Do not assign views to backland or lands containing just agricultural buildings.

**LAND PRICING ZONES:**

ZONE		DESCRIPTION	LOT SIZE - ACRES	LOT PRICE*	EXCESS ACREAGE	WATER FRONT BASE (200FT) **
01	100	VILLAGE/GEN TOWN	1.00	\$ 75,000	\$ 7,500	
02	100	VILLAGE/GEN TOWN WF	1.00	\$ 450,000	\$ 9,000	\$ 140,625
03	101	SQUAM LAKE	1.00	\$ 100,000	\$ 10,000	
04	101	SQUAM LAKE WF	1.00	\$ 2,275,000	\$ 113,750	\$ 892,000
05	102	SOUTH OF TOWN	1.00	\$ 69,000	\$ 6,900	
07	103	LANE RD	1.00	\$ 97,500	\$ 14,250	
09	104	WHITE OAK	1.00	\$ 115,000	\$ 11,500	
10	104	WHITE OAK WF	1.00	\$ 360,000	\$ 9,000	\$ 144,000
11	105	PLYMOUTH AREA	1.00	\$ 103,000	\$ 10,300	
12	105	PLYMOUTH AREA WF	1.00	\$ 65,000	\$ 6,500	\$ 130,000
13	106	LITTLE SQUAM	1.00	\$ 90,000	\$ 9,000	
14	106	LITTLE SQUAM WF	1.00	\$ 679,000	\$ 17,000	\$ 271,600
15	107	ISLANDS	1.00	\$ 50,000	\$ 5,000	
16	107	ISLANDS WF	1.00	\$ 2,275,875	\$ 54,188	\$ 455,175
17	108	COTTON, GLEN	1.00	\$ 143,000	\$ 14,300	
18	108	COTTON, GLEN WF	1.00	\$ 1,552,500	\$ 38,810	\$ 465,750
19	109	CURRIER PRSP	1.00	\$ 136,000	\$ 13,600	
21	110	ROUTE 175	1.00	\$ 40,000	\$ 4,000	
23	111	OLD ROAD	1.00	\$ 52,500	\$ 5,250	
25	113	LOCUST	1.00	\$ 57,500	\$ 5,750	
27	114	N RIVER	1.00	\$ 148,000	\$ 14,800	
28	114	N RIVER WF	1.00	\$ 146,000	\$ 3,650	\$ 29,200
29	115	GLEN COVE	1.00	\$ 50,000	\$ 5,000	
30	115	GLEN COVE WF	1.00	\$ 1,552,500	\$ 38,812	\$ 465,750
31	300	DOWNTOWN	1.00	\$ 105,000	\$ 10,300	
32	300	DOWNTOWN WF	1.00	\$ 495,000	\$ 12,400	\$ 123,750
33	301	OTHER COMM	1.00	\$ 105,000	\$ 10,500	

**\*FACTOR APPLIED FOR LESS THAN 1 ACRE****\*\*FACTOR APPLIED FOR MORE OR LESS**

WATER ACCESS: THIS IS A SET DOLLAR AMOUNT WHICH CONTRIBUTES TO THE LAND VALUE IN AN ASSIGNED NEIGHBORHOOD. This amount is derived from the sales.

COTTON COVE- \$100,000

LAKE FOREST- \$50,000

LITTLE SQUAM-\$15,000

SQUAM- \$215,000

WHITE OAK POND- \$50,000



## HOLDERNESS LISTING CONVENTIONS – MINIMUMS AND STANDARDS:

All yard items of no value will be noted on the sketch as to location and description.

Item	MINIMUM SIZE	Notes
Sheds	80 SF	Pick up Sheds 80sqft and greater
	Wood, Metal	General purpose/utility type ex: wood, utility, equipment
Do not pick up vinyl sheds		New/Good-95-100% Avg 75-50% Fair/Poor- 25-10% Very Poor do not pick up- note only
Box Trailers for Storage		Put in how many units= \$500 each
Stoops	24 SF pick up as ENT	pick up stoops of 24sqft or larger
Steps	NV	Do not pick up steps leading to stoops
Basement Entrance	EPU	Do not pick up bulk heads just enclosed ENT to BSMT
Patios		See below
Dry	NV	Do not pick up non-mortared patio blocks, tiles, etc.
Concrete	80 SF	Do not pick up if in poor condition-NOTE
Patio Blocks	80 SF	Pick up mortared patio blocks = or > 80 SF
<b>Pools:</b>		
Above-Ground	NV	Pick up as 1 Above Ground Pool will price as zero
AG Pool Decks	24 sf	Pick up decks around above-ground pools 30 sqft or larger
Other Decks	24 sf	Pick up all decks attached to house 24sqft or larger
In ground pools		Put in Extra features- size specify gunite or vinyl
Aprons	NV	Aprons surrounding in-ground pools are included in the price of the pool
Docks	Yes	Put in Extra Feature Type: Heavy, Medium, Light Size and cond. Ex: Good 100% Avg 75% Fr 50% Pr 25-10%
Carports	Yes	Extra Features if detached- Specify metal or wood= need size
Security Systems	NV	<b>Do not pick up or note alarms, cameras, etc.</b>
Central Air	Pick up	Check off box and put in 100%, 75%, 50% or 25%
Generators	Pick up	Put number of units under Building Details description
Fixtures		Count baths plus additional fixtures in fixture section
Extra Kitchen	Pick up	Extra Features- kitchen at 50%
Utility Sinks		Pick up as extra fixture
Double Sinks		Pick up as extra fixture
Ext Showers		Pick up exterior showers as extra fixture
Toilets		Pick up single toilets or urinals as extra fixture
Washer	NV	Do not pick up clothes washers
Dishwashers	NV	Do not pick up dishwashers
Ext Faucets	NV	Do not pick up exterior faucets or sill cocks
Sprinklers	NV	Do not pick up in-ground lawn sprinklers
Hot Tubs		If permanent water hookup to house/or Built into Deck Pick up in Extra Features
Cupola	NV	Do not pick up Cupolas
Widows Peak		If permanent stairs, pick up as EFP or OFP, otherwise, NV
<b>Item</b>	<b>Minimum Size</b>	<b>Notes</b>
Paving	Pick up on	Size and condition- commercial only

	Commercial only	
Wood Stoves		
Pellet Stoves		Hearth in extra features
Gas Fireplace		Extra Features
<b>Mobile Homes</b>		
Hitches		Do not include hitches in overall measurements
Alt Energy Equipment	Solar etc	Put Solar under extra features- currently prices as zero unless it has a solar exemption. Then the amount of the solar exemption is put in as the value:

### **Rounding:**

When measuring Frame or Vinyl houses, round down from 6", round up from 6"+.

Log Homes: Make certain not to include the log-end overhang in your measurements.

Overhangs: Do not pick up 6" overhangs (note on sketch). Round up 6"+ overhangs.

### **Building exceptions:**

Gambrel count as 2 story Add Func: -2-3% building depending on the severity

Put in as 2 story w/influence

### **Mobile homes:**

#### **Double Wides:**

A0=24 Ft or larger w/gable roof

A1=Same but good Quality

B1=1980 or Older

#### **Single Wides:**

A0=14Ft wide w/ gable roof

A1=Good Quality

B1=14Ft w/Flat Roof

B1=10 or 12Ft w/ nice frame addition (100sqft or larger)

B2= 10 or 12Ft w/ no addition

B3=Travel Trailer or Camper 8FT wide

### **Func-**

12ft wide= minus 10% on building

10ft wide=minus 15% on building

8ft wide/travel trailers= minus 20% on building

### **Park Models:**

Park Models have their own pricing code as Park Models

## LISTING THE PROPERTY From the Avitar Collection Manual

### Building Style & Normal Story Height

#### \*BUILDING STYLES

Ranch  
Mobile Home  
Cape  
Saltbox  
Gambrel  
Colonial  
Raised Ranch  
Tri-Level  
A-Frame  
Camp  
Conventional

#### PREDOMINATE STORY HEIGHT

One Story  
One Story  
1-1/2, 1-3/4 Story, 1+ Atc  
1-3/4 Story  
1-3/4, 2 Story  
2 Story  
One Story w/Raised Basement  
Split-Level  
One, 1-1/2 Story  
One Story  
1-3/4 – 2-3/4 Story

*\*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 of no less than (6) feet. 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. This means you must measure (and note). Measurement is taken by holding tape at 6 foot height mark and then measured across the building. You will need the assistance of the homeowner. 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 & classified as ATU or ATF in the sketch.

**One & ¾ 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 a 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 three (3) 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 at grade 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.

**Sketching:** Sketch on the PRC. If complex sketch uses a separate grid and sketch the property to scale. Measurements must be written for each representative line. Check your measurements to make sure sketch closes on all sides.

**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 must be used in identifying areas of the sketch:

- \*ATF:** ATTIC FINISHED- Access is through permanent stairs.
- 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.
- CAN:** CANOPY- Attached canopies or roof overhangs measuring 24 square feet or more.
- COF:** COMMERCIAL OFFICE- Refers to office area in commercial buildings not built for offices, such as factories and warehouses.
- CRL:** CRAWL- Basement having less than 5' of 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, but is of seasonal use. Finished walls, floors and ceilings.
- EPU:** ENCLOSED PORCH- Enclosed entrance to basement, 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.
- 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 residential office space.
- OPF:** OPEN PORCH- Roof structure with floor, but at least one (1) side is exposed to the weather. Screened porches are considered OPF's, 3x3 or greater.
- 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' to 4' above ground creating greater natural lighting 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; located at first floor level. Storage units under a deck or porch should be put in XFOB's and not called STO in sketch.
- SFA:** SEMI-FINISHED-AREA- Enclosed areas finished like living space, but no living space, like indoor pool enclosures.
- SLB:** SLAB- Foundation description where no basement or crawl space exist. Poured cement slab.
- \*TQF:** ¾ STORY FINISHED- A finished area with approximately 75% of floor area usable as living space.
- TQU:** ¾ 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. Normally found in manufactured housing.

*\*Finished areas are predominately noted to have finished walls, floors and ceiling. May or may not have heat.*

### Notes:

- 1.) Attics – Attics are only classified if they are accessed by a permanent stairway. Attics which are accessed by pull down stairs or temporary ladder are not assessed, but should be noted in the notes.
- 2.) Basements – Below grade areas with at least 5' or more headroom are considered basements. Areas with less than 5' 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 must be made of this estimate in the remark section. Do not forget wall thickness.
- 3.) Office Areas – Office areas should be measured and drawn on the sketch for all commercial buildings, however, buildings not designed specifically as an office, the proper sketch code is COF. Garages, warehouses, factories, etc. are examples.
- 4.) Air Conditioning – On commercial buildings, pick up amount of A/C in use, except on garage, warehouse, factories, etc. where COF is used, simply not "AC in COF only-dnpu", as it is properly accounted/assessed for in the COF multiplier.
- 5.) Estimates are only made when actual measurements are not obtainable and not as a matter of convenience **and must be noted.**

### **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 measurements as described below to allow for accurate area calculations.

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. Take your measurements carefully. 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 90° angle or right triangle with the building wall being the hypotenuse. Record all the dimensions accurately. Vectors are to be clearly written on sketch.

## **Building Structural Elements**

Structural elements describe exterior and interior characteristics of the house. You should put a clearly defined mark in the box which corresponds to each structural element. The following is a description list of each structural element. However, if you run across something not listed, clearly describe the material for the Supervisor.

### **EXTERIOR WALLS**

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

<b>MINIMUM:</b>	Plywood. Subwall sheathing with tar paper cover as a permanent siding.
<b>BELOW AVERAGE:</b>	Siding not otherwise described and reflecting less than average quality i.e.: <b>Masonite</b> , rough sawn lumber w/bark.
<b>NOVELTY:</b>	Denotes wood siding, generally found on camps, with or without sheathing underneath.
<b>AVERAGE:</b>	Siding not otherwise described and reflecting average quality (for comparison purposes other average quality sidings include novelty, board & batten and clapboard). All forms of softwood, simulated logs or half logs. Add to notes Average=siding type.
<b>BOARD &amp; BATTEN:</b>	Vertical boards with narrow wooden strips called battens covering the joists.
<b>ASBESTOS SHINGLE:</b>	Typically, the shingles are hard and brittle with noticeable grain or textured surface, non-flammable material that comes in 1x2 sections used in homes 1940-1960's.
<b>LOGS:</b>	Logs, not simulated log.
<b>ABOVE AVERAGE:</b>	Siding not otherwise described and reflecting better than average quality.
<b>CLAPBOARD:</b>	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.
<b>CEDAR OR REDWOOD:</b>	Most commonly found as vertical siding, or at various angles on contemporary style housing, also exist as a very high-grade clapboard or shingles can have knots on low side of cedar/redwood.
<b>PREFAB WOOD PANEL:</b>	A type of plywood siding of which there are unlimited varieties on the market. (T-111) typically 4x8 sheets.
<b>DECORATIVE BLOCK:</b>	Cement block that is either fluted or has a rough finish which appears like it has been broken in half.
<b>WOOD SHINGLE:</b>	Shingles not of cedar or redwood, good quality shingles, but not above average.
<b>CONCRETE/CINDER:</b>	Concrete or cinder block siding.
<b>STUCCO:</b>	Stucco veneer on concrete, cinder block or wood.

<b>ASPHALT:</b>	Asphalt composition shingle, usually on modest housing.
<b>BRICK ON VENEER:</b>	Brick veneer on wood or metal frame construction with wood sheathing.
<b>BRICK ON MASONRY:</b>	A load bearing structural wall. Not brick buildings.
<b>STONE ON MASONRY:</b>	Refers to various stone or stone veneers usually on a load bearing masonry wall.
<b>STONE ON VENEER:</b>	Stone veneer on wood or metal frame construction with wood sheathing
<b>VINYL SIDING:</b>	Clapboards or shingles made of vinyl. Various grades or qualities. Typical siding used in today's construction due to low cost when compared to cedar clapboard.
<b>ALUMINUM SIDING:</b>	Same as vinyl, but with aluminum material, clapboard style siding made from aluminum.
<b>PRE-FINISHED METAL:</b>	Enameled or anodized metal commonly found on campers/mobile homes, commercial and industrial buildings.
<b>GLASS/THERMOPANE:</b>	Vacuum packed glass sandwich, usually tinted and commonly found on large commercial and office buildings.
<b>SOLID BRICK/STONE:</b>	Solid masonry walls; precast concrete panels.
<b>CEMENT CLAPBOARD:</b>	Cement fiber siding. Asbestos-free fiber and cement combined and pressed together in the shape of clapboard. Holds paint very well.

## ROOF STRUCTURES

<b>FLAT ROOF:</b>	Flat, no pitch to any direction.
<b>SHED ROOF:</b>	Single direction sloping.
<b>GABLE:</b>	A ridged roof with two pitches slopping away from each other.
<b>HIP:</b>	A rood that rises by inclined planes from all four sides of the house to one common ridge or point.
<b>SALTBOX:</b>	Essentially the same as a gable roof, but one of the two slopes is much longer than the other and the peak is off center.
<b>MANSARD:</b>	Similar to hip roof, but having a flat area on the top or changes the pitch of incline part way.
<b>GAMBREL:</b>	A roof with two distant slopes on each side forming four roof planes.
<b>IRREGULAR:</b>	Otherwise not described and having many different angles, shapes and slopes. Bow style roof.

## ROOF COVER

<b>METAL/TIN:</b>	Tin or metal coverings, often times corrugated like ribbon candy, typically 4x8 sheets, light gauge.
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<b>ROLLED COMPOSITION:</b>	Typically felt saturated with asphalt and granule stones on the surface. Comes in a roll. Good for low pitch roofs.
<b>ASPHALT:</b>	Standard type of shingle used today. Can be single or three tab. Including Architectural style shingles.
<b>TAR/GRAVEL:</b>	A flat or very low-pitched roof, coated with tar material and then covered by a uniform crushed gravel material. Normally seen on commercial/industrial buildings.
<b>RUBBER MEMBRANE:</b>	A thin sheet of rubber seamed together. Typically found on flat roofs. Typical for commercial/industrial buildings.
<b>ASBESTOS:</b>	Shingles of rigid fireproof asbestos. Typically laid in a diamond pattern. Very brittle. Used in homes circa 1940-1960's.
<b>CLAY/TILE:</b>	Terra Cotta roofs that are not typically found in New England.
<b>WOOD SHINGLES:</b>	Wood shingle or shake. Wood shakes are random thicknesses as they are hand split.
<b>CORRUGATED COMPOSITION:</b>	Typically in 4'x8' sheets. This includes Anju line panels.
<b>PREFAB METAL:</b>	Modified corrugated metal panels that are one piece which run from ridge to soffit. These are either nailed or screwed. Panels that are one piece and run from ridge to soffit.
<b>HIGH QUALITY/COMPOSITION:</b>	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 if 50 years.
<b>STANDING SEAM:</b>	A heavy gauge metal roofing that "stands up" at seams about 2", every 6-8 inches in an upside-down cone fashion. 50-year life.

## INTERIOR WALLS

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

<b>MINIMUM:</b>	Open studs or no finish, generally seen in camp style structures with open stud.
<b>WALL BOARD:</b>	Composition 4'x8' sheets, such as Celotex, typically found in manufactured homes, low quality & typically 1/8".
<b>PLASTER:</b>	All plaster backed by wood lattice attached to the studs.
<b>**WOOD/LOG:</b>	Tongue & groove construction, logs, wainscoting.
<b>DRYWALL:</b>	A rigid sandwich of plaster and paper.
<b>PLYWOOD PANEL:</b>	4'x8' plywood panel sheathing, comes in many grades and styles.
<b>AVERAGE FOR USE:</b>	Generally used for commercial/industrial buildings to described the interior finish a being normal for that style building and use.
<b>CONCRETE:</b>	Cinder block or concrete form.



**\*\* 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**

<b>WOOD/COAL:</b>	Choose only if there is no conventional back-up heating system. Wood stoves only. (Such as in camps, cottages).
<b>OIL:</b>	May be identified on the exterior by the presence of oil filler pipes, kerosene or K1 are also fuel oil.
<b>GAS:</b>	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.
<b>ELECTRIC:</b>	Baseboards or geothermal.
<b>SOLAR:</b>	Solar panels can be viewed on the roof area.

## **HEATING TYPE**

<b>NONE:</b>	No heat.
<b>CONVECTION:</b>	Heat transfer through dispersion. (Wood stove or old gas type heaters with no blower).
<b>FORCED AIR NOT DUCTED:</b>	Has blower to blow heat through one vent, no duct work in the house, i.e. monitor or Rinnai type.
<b>FORCED AIR DUCTED:</b>	Series of ducts throughout the house, for hot air to be blown through.
<b>HOT WATER:</b>	Forced hot water through baseboards.
<b>STEAM:</b>	Radiators.
<b>RADIANT ELECTRIC:</b>	Electric baseboard, typical electric heat.
<b>RADIANT WATER:</b>	Hot water heat in the floors by tubing under flooring with hot water through them.
<b>HEAT PUMP:</b>	Electric unit which provides forced air heat, usually combined with central air conditioning.
<b>WALL/FLR FURNACE:</b>	Listed as electric under heat fuel and heat pump under heat type.

## INTERIOR FLOORING

*Two (2) may be chosen, if necessary, choose the two most predominant.*

<b>MINIMUM PLYWOOD:</b>	Plywood subfloor or underlayment.
<b>CONCRETE:</b>	Concrete slab usually commercial or industrial.
<b>HARD TILES:</b>	Quarry, ceramic tiles or polished and/or stamped concrete.
<b>LINOLEUM/VINYL:</b>	Refers to all forms of linoleum type products or various designs and shapes. Typically, sold in rolls or sheets.
<b>PINE OR SOFTWOODS:</b>	Pine or softwood boards covering floor area, usually denoted by knots.
<b>HARDWOOD:</b>	Generally oak, cherry, maple, birch, bamboo, ash woods.
<b>LAMINATE:</b>	A laminate wood look floor. Very durable. Often goes by brand name Pergo.
<b>PARQUET FLOORING:</b>	Refers to a surface made of small pieces of hardwood, solids and veneers in various patterns and designs.
<b>CARPET:</b>	Wall to wall carpet of good grade, usually found over the subfloor material, but occasionally covering other floor covers as a replacement.
<b>AVERAGE FOR USE:</b>	Generally used for commercial/industrial buildings to describe the floor as being normal for this type of structure and use.

## 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. i.e.: many homes had no closets in the bedroom, yet they are still classified as bedrooms (this is generally noted in older homes). If a question arises, make your decision and hold the card aside and review with your supervisor, as soon as possible to get his/her opinion.

## 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

## 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 cautious of in-law type setups that do not have a full kitchen but maybe some kitchen components.

## AIR CONDITIONING SYSTEMS

Room air conditioners are not considered, unless permanently built in.

**NO:** None exist, or only room units are present.

**YES:** Normally a large compressor found outside with complete duct work throughout the house or parts of the house, sometimes combined with a heat pump.

**PERCENTAGE:** 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, i.e. 25%, 50%, 75% or 100%

## NUMBER OF STORIES

The number of stories should be identified and noted on the PRC 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.

## YEAR BUILT

On a list, ask the homeowner the year built of the home. Most homeowners do not know the exact year, so ask them for a close approximation. If the homeowner has no idea of the year built, estimate using your best judgment. A good estimate of the year built may be the average age of the surrounding buildings. Do not write 15 years old, 100 years old, etc., simply figure the year by deducting the age from present calendar year. Do not leave blank!!! Make a note when estimating the year built.

**If the year built is on the card, do not change, note only.**

## QUALITY ADJUSTMENT

Quality adjustment refers to the overall quality of construction, marketability and desirability of the property. Attempt to be consistent in determination of quality adjustments. The majority of the properties in any particular town will be average. Once you have determined average for the community, grading up or down from there will be easier to remain consistent. This will take time to learn. It will not come easily and varies from town to town. The job supervisor will make the final determination on quality during the final field review. However, your notes, particularly regarding the interior, are critical and can help define the property quality and condition of the building.

Defined as:	B5 = Average -50%	A3 = Average +30%
	B4 = Average -40%	A4 = Excellent
	B3 = Average -30%	A5 = Excellent +10%
	B2 = Average -20%	A6 = Excellent +20%
	B1 = Average -10%	A7 = Excellent +30%
	A0 = Average	A8 = Excellent +40%
	A1 = Average +10%	A9 = Luxurious +50%
	A2 = Average +20%	10 = Luxurious +60%
	AA = Special Use	

## CONDITION

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

Excellent, Very Good, Good, Average, Fair, Poor or 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.**

### Depreciation Types:

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 bedrooms access, very low ceiling, chimney through middle of the room. Functional issues are typically not curable by the property owner without significant expense.

Economic – Based on factors influencing value that are external to the building and beyond the owners' control, i.e. house is situated close to a nightclub, airport, dump, sand & gravel pit or any unsightly property. Economic issues are typically not curable by the property owner.

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. Physical issues are typically curable.

Temporary – Used to account for the typical “cost to cure” or finish the unfinished items. See UC chart below for general guideline to estimate percentage of completion. Temporary issues typically used for under construction/new construction properties.

## New Construction Calculations:

PLANS/PERMITS/SURVEY	2%
EXCAVATION/FORMS/WATER & SEWER HOOKUP OR WELL SEPTIC	4%
FOUNDATION (DUG, POURED & BACKFILLED)	8%
ROUGH FRAMING	21%
ROOFING	3%
WINDOWS & EXTERIOR DOORS	2%
ROUGH-IN PLUMBING	4%
INSULATION	1%
ROUGH-IN ELECTRICAL & MECHANICAL	11%
EXTERIOR FINISH (SIDING)	6%
INTERIOR FINISH (DRYWALL & CEILING)	8%
BUILT IN CABINETS, INTERIOR DOORS & TRIM	13%
PLUMBING FIXTURES	5%
FLOOR COVERS	3%
BUILT-IN APPLIANCES	3%
LIGHT FIXTURES & FINISH HARDWARE	2%
PAINTING & DECORATING	4%

**100%**

The percentage applied to depreciation is calculated based on the severity of the issues as noted by you, the data collector. The Supervisor makes this determination based on your notes and view of the property. List the reason for the depreciation, i.e. next to gravel pit and the supervisor will put in the appropriate adjustment. Typically, physical depreciation relates to the cost to cure the problem.

### **XFOB**

Extra features and outbuildings. See listing guidelines specific to Holderness for the sizes that need to be picked up. In general, XFOB's refer to structures that are not attached to the principal building; however, interior items such as fireplaces may be listed here as well. XFOB's must be:

- Identified.
- Measured – (length & width).
- Units or quantity (how many) identified. (When length & width not used).
- 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 IGP should be measured on its longest length and its average width. Measure all IGP regardless of shape.

**AGP – ABOVE GROUND POOL** – Identify as unit #1. This will not value. Soft pools - note only.

**SHEDS** – All sheds are measured. An average new shed should have a condition of 100%. If very good quality increase; or decrease if in poor condition.

**DETACHED DECK** – Deck refers to platforms that are not attached to the primary building. Some decks will be attached to the above ground pools. Decks are typically made of wood.

**SILO** – The height and diameter must be calculated. How to measure the height and diameter of a silo:

Height = Most silos have bands wrapped around the exterior. Measure the distance between one set of bands. Count the number of bands and multiply by the distance between each band to calculate the height.

Diameter = To calculate the diameter, put the clip in the ground and walk to the approximate width of the silo or measure circumferences (completely around) and compute the diameter using this formula.

Circumferences divided by 3.14 = diameter.

Diameter = 20"

Height = 2'/band x 11 bands = 22'

Add 1 more band for the top unless flat 2x12 = 24

**DOCKS**- Boat Docks are separated by type and use.

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

1. Children's 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 (not assessed)
8. Metal storage boxes (or trailer bodies) on residential property
9. Above Ground Pools

**All XFOB's not picked up should still be noted with a reason. (Example: 5x5 Shed NV Size)**

<u>DESCRIPTION</u>		<u>MEASURE</u>
ASPHALT- PARKING	ALT: ASPHALT SERVICE	L x W
ASPHALT- COMMER		L x W
BARN – 1 STRY		L x W
HISTORIC BARNs		L x W
BARN – BANK		L x W
BARN – LOFT		L x W
BARN – 1		L x W
STRY/LOFT/BSMT		
BOAT DOCKS	WD, HVY, LT, MED	L x W
BOAT HOUSE	W/ATC & W/ UNF ABV	L x W
BOAT HOUSE- FRAME/CB		L x W
BOAT HOUSE-1SFR/UNFI		L x W
BOAT HOUSE W/APT		L x W
BOATSLIP	ALT: BOATSLIP-COV	# OF UNITS
BREAK WALL		# OF UNITS
CABIN		L x W
CAMPER		L x W
CANOPY- RES		L x W
CANOPY- COM	AVG, GD, ONLY, RF/SLB	L x W
CARPORT		L x W
COM METAL SHED		L x W
COMM SWIM POOL		L x W
DET WOOD DECK		L x W
DETACHED PATIO		L x W
ENC PORCH-FRAME		L x W
FENCE- CHAIN		# OF LINEAR FEET
FIREPLACE 1-CUST	1 CHIMNEY/1 OPENING	# OF UNITS
FIREPLACE 1-STAND	1 CHIMNEY/1 OPENING	# OF UNITS
FIREPLACE 2-CUST	1 CHIMNEY/2 OPENINGS	# OF UNITS
FIREPLACE 2-STAND	1 CHIMNEY/2 OPENINGS	# OF UNITS
FIREPLACE 3-CUST	1 CHIMNEY/3 OPENINGS	# OF UNITS
FIREPLACE 3-STAND	1 CHIMNEY/3 OPENINGS	# OF UNITS
FIREPLACE 4-CUST	1 CHIMNEY/4 OPENINGS	# OF UNITS
FIREPLACE 4-STAND	1 CHIMNEY/4 OPENINGS	# OF UNITS
FIREPLACE 5-CUST	1 CHIMNEY/5 OPENINGS	# OF UNITS
FIREPLACE 5-STAND	1 CHIMNEY/5 OPENINGS	# OF UNITS
FIREPLACE 6-CUST	1 CHIMNEY/6 OPENINGS	# OF UNITS

<b>FIREPLACE 6-STAND</b>	<b>1 CHIMNEY/6 OPENINGS</b>	<b># OF UNITS</b>
<b>FIREPLACE GAS</b>		<b># OF UNITS</b>
<b>FURNACE-OUTDOOR</b>		<b># OF UNITS</b>
<b>GARAGE – 1 STRY</b>	<b>ALT: GARAGE FRAME</b>	<b>L x W</b>
<b>GARAGE W/BSMT</b>		<b>L x W</b>
<b>GARAGE – 1S ATTIC</b>	<b>UNFIN OR FINISHED</b>	<b>L x W</b>
<b>GARAGE – 1S</b>	<b>UNFIN OR FINISHED</b>	<b>L x W</b>
<b>GARAGE – 1.5 STRY</b>	<b>UNFIN OR FINISHED</b>	<b>L x W</b>
<b>GAS PUMP DBL</b>		<b># OF UNITS</b>
<b>GAS PUMP SINGLE</b>		<b># OF UNITS</b>
<b>GAZEBO</b>		<b>L x W</b>
<b>GREENHOUSE – GLASS</b>		<b>L x W</b>
<b>GREENHOUSE – PLASTIC</b>		<b>L x W</b>
<b>HEARTH</b>		<b># OF UNITS</b>
<b>HOT TUB</b>		<b># OF UNITS</b>
<b>KITCHEN-XTRA</b>		<b># OF UNITS</b>
<b>LEAN-TO</b>		<b>L x W</b>
<b>LIGHTS, PARKING LOT</b>	<b>POLE MOUNTED</b>	<b># OF LIGHTS</b>
<b>OPEN PORCH-MAS</b>		<b>L x W</b>
<b>OPEN PORCH-WD</b>		<b>L x W</b>
<b>PAVING CONC SLAB</b>		<b>L x W</b>
<b>POLE BARN- METAL</b>	<b>1 SIDE OPEN/ 4 SIDES OP</b>	<b>L x W</b>
<b>POLE BARN- WOOD</b>	<b>1 SIDE OPEN/ 4 SIDES OP</b>	<b>L x W</b>
<b>POOL – INGROUND</b>	<b>CONC, GUNITE, VINYL, FIBERGLASS, PLAST LNR</b>	<b>L x W</b>
<b>RESTROOM- FR/CB</b>		<b>L x W</b>
<b>SEA WALL</b>		<b>L x W</b>
<b>SHED – COMM</b>		<b>L x W</b>
<b>SHED – ELEC</b>		<b>L x W</b>
<b>SHED – METAL</b>		<b>L x W</b>
<b>SHED – WOOD</b>		<b>L x W</b>
<b>SOLAR ELECTRIC PANELS</b>		<b># OF UNITS &amp; YR INSTALLED</b>
<b>STO TRAILER</b>		<b># OF UNITS</b>
<b>STABLES</b>		<b>L x W</b>
<b>TANKS – FUEL/WATER</b>		<b># OF UNITS/CAPACITY</b>
<b>TENNIS COURT(S)</b>	<b>ASPHALT; CLAY</b>	<b># OF COURTS</b>



## **TOTAL ACRES**

Confirm the total acres written on the PRC with tax map/lot. If a discrepancy is found, write the acreage that is found on the tax map, unless otherwise instructed for the particular town you are working in.

Homeowners may disagree with the amount of acreage that is written on the PRC. This problem can only be resolved by the town. Advise the homeowner to go to the town hall with a deed or survey to resolve the problem.

If you need to convert acreage to square footage: 1 Acre = 43,560 square feet

## **REMARKS/NOTES**

The remarks should predominately be used to make notes about the interior condition of the building. You are the assessor's eyes. Exterior condition will be seen by the assessor's and therefore notes about the exterior (except rear side of buildings), are not necessary. You may use abbreviations listed herein to shorten your writing time. Try to limit your notes to the most important or unusual situations. Do not use any abbreviations not approved and listed in this manual. Future updates will incorporate any suggestions you may submit, if approved. However, if you need to abbreviate due to space limitations, use all letters dropping only vowels.

An indication regarding whether the home has been updated, has above average (or below average) details such as, crown molding, wainscoting, built-ins, etc. Note if home has modern kitchen/baths, again not details about them. If outdated kitchen/baths, note.

Also, be cognizant and put notes where best applied. For example, if 2 outbuildings are attached, it would be best to note next to the XFOB in that notes section rather than the general notes section.

<p style="text-align: center;"><b>GENERAL COMMONLY USED ABBREVIATIONS</b></p>
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<b>A/C</b>	<b>AIR CONDITIONING</b>	<b>LOC</b>	<b>LOCATION</b>
<b>AC</b>	<b>ACRES</b>	<b>LUCT</b>	<b>LAND USE CHANGE TAX</b>
<b>ACC</b>	<b>ACCESS</b>	<b>ME</b>	<b>MEASURED &amp; ESTIMATED</b>
<b>AMNTY</b>	<b>AMENITY</b>	<b>MH</b>	<b>MANUFACTURED HOME</b>
<b>ATT</b>	<b>ATTACHED</b>	<b>MHD</b>	<b>MANUFACTURED HOME- DOUBLE WIDE</b>
<b>AVG</b>	<b>AVERAGE</b>	<b>MHS</b>	<b>MANUFACTURED HOME- SINGLE WIDE</b>
<b>BC</b>	<b>BLIND CURVE</b>	<b>MKB</b>	<b>MODERN KITCHEN/BATH</b>
<b>BCH</b>	<b>BEACH</b>	<b>M/L</b>	<b>MEASURED &amp; LISTED</b>
<b>BKL</b>	<b>BACKLAND</b>	<b>MPU</b>	<b>MOST PROBABLY USE</b>
<b>BR</b>	<b>BEDROOM</b>	<b>NAGT</b>	<b>NOT A GOOD TIME</b>
<b>BSMNT/BMT</b>	<b>BASEMENT</b>	<b>NBD</b>	<b>NON- BUILDABLE</b>
<b>BTH</b>	<b>BATH</b>	<b>NC</b>	<b>NO CHANGE</b>
<b>CB</b>	<b>CINDER/CONCRETE BLOCK</b>	<b>NICU</b>	<b>NOT IN CURRENT USE</b>
<b>CE</b>	<b>CONSERVATION EASEMENT</b>	<b>NOH</b>	<b>NO ONE HOME</b>
<b>CK/CHK</b>	<b>CHECK</b>	<b>NSFA</b>	<b>NO SHOW FOR APPOINTMENT</b>
<b>CLR</b>	<b>CLEAR</b>	<b>NV</b>	<b>NO VALUE</b>
<b>COF</b>	<b>COMM OFFICE AREA</b>	<b>OKB</b>	<b>OUTDATED KITCHEN/BATH</b>
<b>COND</b>	<b>CONDITION</b>	<b>P&amp;B</b>	<b>POST &amp; BEAM</b>
<b>CTD</b>	<b>COST TO DEVELOP</b>	<b>PDS</b>	<b>PULL DOWN STAIRS/ATTIC STAIRS</b>
<b>CTR</b>	<b>CLOSE TO ROAD</b>	<b>PF</b>	<b>POND FRONTAGE</b>
<b>CU</b>	<b>CURRENT USE</b>	<b>PLE</b>	<b>POWER LINE EASEMENT</b>
<b>CW</b>	<b>COMMON WALL</b>	<b>PR</b>	<b>POOR</b>
<b>DB</b>	<b>DIRT BASEMENT</b>	<b>PRS</b>	<b>PIER FOUNDATION</b>
<b>DNPU</b>	<b>DID NOT PICK UP</b>	<b>PU</b>	<b>PICKUP</b>
<b>DNV</b>	<b>DID NOT VIEW</b>	<b>RBL</b>	<b>ROAD BISECTS LOT</b>
<b>DNVI</b>	<b>DID NOT VIEW INTERIOR</b>	<b>RD</b>	<b>ROAD</b>
<b>DTW</b>	<b>DISTANCE TO WATERFRONT</b>	<b>REF</b>	<b>REFUSED</b>
<b>DV</b>	<b>DATA VERIFICATION</b>	<b>RF</b>	<b>RIVER FRONTAGE</b>
<b>DW</b>	<b>DRIVEWAY</b>	<b>ROW</b>	<b>RIGHT OF WAY (R/W)</b>
<b>ENT</b>	<b>ENTRANCE</b>	<b>SHDW</b>	<b>SHARED DRIVEWAY</b>
<b>ESMNT</b>	<b>EASEMENT</b>	<b>SUBD</b>	<b>SUBDIVISION</b>
<b>EST</b>	<b>ESTIMATE</b>	<b>TOPO</b>	<b>TOPOGRAPHY</b>
<b>EXC</b>	<b>EXCELLENT</b>	<b>UC</b>	<b>UNDER CONSTRUCTION</b>
<b>EXT</b>	<b>EXTERIOR</b>	<b>UNB</b>	<b>UNBUILDABLE</b>
<b>FF</b>	<b>FRONT FEET ON ROAD</b>	<b>UND</b>	<b>UNDEVELOPED</b>
<b>FIN</b>	<b>FINISHED</b>	<b>UNF</b>	<b>UNFINISHED</b>
<b>FLR</b>	<b>FLOOR</b>	<b>VGD</b>	<b>VERY GOOD</b>
<b>FND</b>	<b>FOUNDATION</b>	<b>VPR</b>	<b>VERY POOR</b>
<b>FP</b>	<b>FLOOD PLAIN</b>	<b>VU</b>	<b>VIEW</b>
<b>FPL</b>	<b>FIREPLACE</b>	<b>WA</b>	<b>WATER ACCESS</b>
<b>FR</b>	<b>FAIR</b>	<b>WB</b>	<b>WET BASEMENT</b>

<b>FS</b>	<b>FIELD STONE</b>	<b>WF</b>	<b>WATER FRONTAGE</b>
<b>GAR</b>	<b>GARAGE</b>	<b>WH</b>	<b>WALL HEIGHT</b>
<b>GD</b>	<b>GOOD</b>	<b>WOB</b>	<b>WALKOUT BASEMENT</b>
<b>HO</b>	<b>HOMEOWNER</b>	<b>W&amp;D</b>	<b>WINDOWS &amp; DOORS</b>
<b>INCL</b>	<b>INCLUDED</b>	<b>XFOB</b>	<b>EXTRA FEATURES</b>
<b>INFO</b>	<b>INFORMATION</b>	<b>XSWF</b>	<b>EXCESS WATER FRONTAGE</b>
<b>INT</b>	<b>INTERIOR</b>	<b>YB</b>	<b>YEAR BUILT</b>
<b>LB</b>	<b>LOW BASEMENT</b>		
<b>LDK</b>	<b>LOADING DOCK</b>		
<b>LLA</b>	<b>LOT LINE ADJUSTMENT</b>		
<b>LTD</b>	<b>LIMITED</b>		

## **VACANT PARCELS**

Vacant parcels have no primary buildings. A vacant parcel may have outbuildings. These outbuildings must be measured and noted in the XFOB section. All accessible roads (dirt or paved) must be followed to view parcels. In some cases, this may not be possible. Make a note as to the type of vacant land – ex: meadow, swamp, sloping, forest, etc., and quality of road frontage, if any. Listing history should have an “L” in the fourth character so these properties won’t get a list letter. An “L” should be used on properties with outbuildings that we do not need to see the interior.

## **APARTMENT BUILDINGS**

Apartment buildings are measured and listed just as residential homes. Try to obtain information about:

1. Number of apartment units with the building.
2. Breakdown of bed/bath for each unit.
3. View as many apartments as possible (note # of kitchens).
4. Rent(s) and what does the rent include, if anything, i.e.: utilities. Tenants may be reluctant to disclose rental information without the owner’s approval. Tenants are under no obligation to disclose rent or any other information.
5. If only one apartment unit can be viewed, inquire about other areas of the building for accessibility (permanent set of stairs to the upper story[ies], basement area, etc.).


# Unqualified Sales List

11	NOT ASSESSED SEPARATE	43	SHORT SALE REQUIRE 3 <sup>RD</sup> PARTY
12	SUBDIVIDED POST ASSESSMENT	45	BOUNDARY ADJUSTMENTS
13	IMPROVED POST SALE	47	OTHER SALE OF CONVENIENCE
14	IMPROVED POST ASSESSMENT	48	COURT/SHERIFF SALE
15	IMPROVED U/C AT ASSESSMENT	49	DEED IN LIEU OF FORECLOSURE
16	L/O ASSESSMENT – L/B SALE	50	TAX SALE
17	L/B ASSESSMENT – L/O SALE	51	FORECLOSURE
19	MULTI-TOWN PROPERTY	52	OTHER FORCED SALE
20	MPC- UNLIKELY CAN SELL SEPARATELY	54	DEED TO QUIET TITLE
21	MPC- CAN SELL SEPARATELY	56	OTHER DOUBTFUL TITLE
22	INDETERMINATE PRICE	57	LARGE VALUE IN TRADE
23	NO STAMP PER DEED	58	INSTALLMENT SALE
24	ABUTTER SALE	60	UNIDENTIFIABLE IN ASSESSOR'S RECORDS
25	INSUFFICIENT MARKET EXPOSURE	66	COMPLEX COMMERCIAL SALE
26	MINERAL RIGHTS ONLY	67	UNKNOWN PERSONAL PROPERTY
27	LESS THAN 100% INTEREST TRANSFERRED	69	LEASE W/UNKNOWN TERMS
28	LIFE ESTATE/DEFERRED 1 YR+	70	BUYER/SELLER COST SHIFT
29	PLOTTAGE/ASSEMBLAGE IMPACT	77	ASSESSMENT ENCUMBRANCES
30	TIMESHARE	80	SUBSIDIZED/ASSISTED HOUSING
31	EASEMENT/BOATSLIPS	81	ESTATE SALE/FIDUCIARY COVENANTS
32	TIMBER RIGHTS	82	DEED DATE OLD/INCOMPLETE
33	LANDLORD/TENANT SALE	83	CEMETERY LOTS
34	PUBLIC UTILITY GRANTOR/GRANTEE	87	XS LOCALE IN SAMPLE
35	GOVERNMENT AGENCY GRANTOR/GRANTEE	88	XS PROPERTY TYPE IN SAMPLE
36	RELIGIOUS/CHARITABLE/EDUCATION GRANTOR/GRANTEE	89	RESALE IN EQ PERIOD
37	FINANCIAL COMPANY GRANTOR/GRANTEE	90	RSA 79-A CURRENT USE
38	FAMILY/RELATIVE GRANTOR/GRANTEE	97	RSA 79-B CONSERVATION EASEMENT
39	DIVORCE PARTY GRANTOR/GRANTEE	98	SALE RELATED ASSESSMENT CHANGE
40	BUSINESS AFFILIATE GRANTOR/GRANTEE	99	UNCLASSIFIED EXCLUSION
41	GOVERNMENT RELATED ENTITY/NHH/FNMA		

# ***AVITAR***

## **UNDERSTANDING YOUR PROPERTY RECORD CARD & AVITAR CAMA SYSTEM**

Map: 0000U1 Lot: 000001 Sub: 000001 Card: 1 of 1 1 MAIN STREET RANDOLPH Printed: 08/07/2009

<b>OWNER INFORMATION</b>		<b>SALES HISTORY</b>		<b>PICTURE</b> 			
DOW, JOHN 1 MAIN STREET RANDOLPH, NH 03593		Date	Book Page Type Price Grantor				
		11/03/2007	1234 123 Q1 360,000 SMITH, JOHN				
<b>LISTING HISTORY</b>		<b>NOTES</b>					
01/03/09 ABCD		WHT.					
<b>EXTRA FEATURES VALUATION</b>				<b>MUNICIPAL SOFTWARE BY AVITAR</b>			
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes
GARAGE-1 STY	1	24 x 24	88	22.00	100	11,151	
FIREPLACE 1-CUST	1		100	5,000.00	100	5,000	
						16,200	
<b>RANDOLPH ASSESSING OFFICE</b>							
<b>VALUE SUMMARY (BASE YEAR 2009)</b>							
						2009	
Building:						\$ 163,200	
Features:						\$ 16,200	
Land:						\$ 60,400	
<b>PARCEL TOTAL</b>							
						\$ 239,800	
<b>LAND VALUATION</b>							
Zone: RES-RESIDENTIAL A	Minimum Acreage: 1.00	Minimum Frontage: 250	Site: GOOD Driveway: PAVED Road: PAVED				
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay Topography
IF RES	1.000 ac	33,500	G	120	110	100	100
IF RES	14.000 ac	x 1,200	N	94			
	15.000 ac						
						Cond	Ad Valorem SPT R Tax Value Notes
						100	44,600 0 N 44,600
						100	15,800 0 N 15,800
							60,400 60,400

### APPRAISAL CARD - FRONT SIDE

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-lot-sublot 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., 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) **VALUE SUMMARY (BASE YEAR)** - Is located about half way down the right side of the card and displays the prior year 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. The base year is the year of the last valuation update and the year from which the age depreciation of the building is computed.
- 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.

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 referring to the condition of the site development and landscaping.

Road - A brief description of the road such as paved or gravel.

Driveway - A brief description of the driveway such as none, gravel, paved, stone, etc.

Land Type - Refers to specific codes used to classify land use.

Units - Size of land being assessed on each line.

AC	=	Acres
FF	=	Front Feet (Road Frontage)
WF	=	Waterfront Feet
VU	=	View
SF	=	Square Feet

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.

Dway - 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.

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.

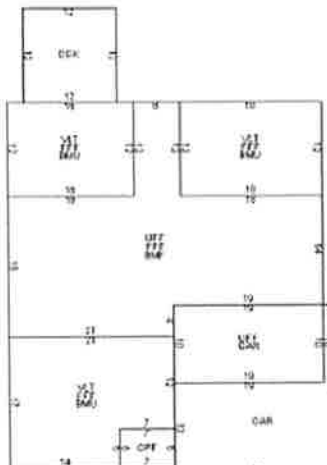
SPI - Soil Potential Index is used to regulate the per acre rate of the current use land based on the range of value provided by the state. An entry of 100 means the maximum value and 0 means the minimum. The SPI is provided by the landowner for farm land.

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.



Map: 000011		Lot: 000001		Sub: 000001		Card: 1 of 1		MAIN ST		RANDOLPH		Printed: 07/22/2009							
<b>PERMITS</b>												<b>OWNER INFORMATION</b>							
Date		Permit ID		Permit Type		Notes						DOW, JOHN							
												MAIN STREET							
												RANDOLPH, NH 03593							
<b>2000 CONTEMP BUILT IN 2009</b>																			
Roof: GABLE HIP/ASPHALT		Doors: 4		Heat: GAS/FA DUCTED		Base Rate: \$ 60.00		<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th colspan="2" style="text-align: center;"><b>TAXABLE DISTRICTS</b></th> </tr> <tr> <th style="text-align: center;">Districts</th> <th style="text-align: center;">Percentage</th> </tr> <tr> <td colspan="2" style="height: 100px;"></td> </tr> </table>						<b>TAXABLE DISTRICTS</b>		Districts	Percentage		
<b>TAXABLE DISTRICTS</b>																			
Districts	Percentage																		
Ext: VINYL SIDING		Baths: 3.0		Quality: AVG+30		Bldg. Rate: 1.0942													
Int: DRYWALL		Fixtures: 0		Com Wall		Com Wall Fctr													
Floor: HARD TIL./HARDWOOD		A/C: No		Size Adj: 0.8961		Adjusted Base Rate: \$ 66.65													
																			
<b>BUILDING SUB AREA DETAILS</b>																			
ID	Description	Area	Adj.	Effect															
UFF	UPPER FLR FIN	506	1.00	506															
FF	FST FLR FIN	1446	1.00	1446															
OFF	OPEN PORCH FIN	85	0.25	9															
BED	BEDRNT FINISHED	516	0.30	215															
CAR	CARAGE ATTCHD	462	0.45	208															
BMD	BSMNT	730	0.15	110															
DPK	DRN K INTRANKR	144	0.10	14															
		4,439		2,908															
<b>BUILDING MARKET COST NEW &amp; DEPRECIATION</b>																			
Cost New	Normal	Physical	Functional	Economic	Temporary	Total Dgt.	Adjusted												
\$ 190,910	AVERAGE						\$ 190,908												



### APPRAISAL CARD - BACK SIDE

- 1) **PERMITS** - Area to keep track of issued building permits, manually or automatically from the Avitar Building Permit module, if your town building inspector is using that module.
- 2) **OWNER INFORMATION** - Repeats the owner information from the front for ease of use.
- 3) **BUILDING DESCRIPTION** - The title bar displays the story height, building style and year built.

**Roof** - Style & Material Cover

**Ext** - Exterior Wall Cover

**Int** - Interior Wall Material

**Floor** - Floor Cover Material

**Heat** - Type & Fuel

**Quality** - Building Quality Description

**Com Wall** - Commercial Wall Structure

**Size Adj** - Size Adj Factor

**Bedrooms** - # of Bedrooms

**Bath** - # of Baths

**Fixtures** - Total # of Bath Fixtures

**A/C** - Central Air

**Base Rate** - Bldg Sq Ft Cost

**Bldg Rate** - Overall bldg factor, based on prior bldg description

**Com Wall Fctr** - Commercial Wall Adj

**Adjusted Base Rate** - Final Adjusted Bld Sq Ft Cost

- 4) **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.
- 5) **TAXABLE DISTRICTS** - This area lists any town districts and the percentage of the property in each district.
- 6) **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 time the cost factor.

Example: A first floor finished (FFF) might be worth \$86/sq 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 sf. 10 sf \* \$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.

- 7) **Building Market Cost New/Depreciation** - Is calculated at 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.
  - Normal - Deprecation 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 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.

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

Building Market Cost New      =\$227,000  
Total Depreciation = 21%      \* .79 (100% - 21%=79% or .79)  
   \$179,330  
Rounded to \$179,300 = Building Assessment

- 8) **PICTURE** - A color or black and white digital picture, if one is attached, usually a picture of the sketched building.

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

## 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.

<b>Sample Average House</b>	
<u>Features</u>	<u>Associated Point Value</u>
Gable or Hip Roof with Asphalt Shingle	6
Wood Frame Pine Clapboards	34
Drywall Interior	27
Floor Cover - Carpet/Hardwood w/Pine/Softwood	10
Heat Oil - Forced Air/Hot Water	6
3 Bedrooms/1.5 Bathrooms	13
Central Air	<u>4</u>
	100

Buildings are then further adjusted for size based on the median size of the sales sample, as sales are used to fine tune the square foot dollar cost, story height adjustments and building grading.

After the lister has determined which items make up the construction of the building in question, the various points are totaled to determine the overall point value of the building.

Use of this system enables Avitar's CAMA system to be consistent, accurate and equitable throughout the community, regardless of construction types and designs. This point total is then further adjusted for story height, quality and size, thereby making each assessment unique to the specific property. The following pages will more clearly demonstrate how this works.

## Sample Calculation

Note: The examples provided may not necessarily use the point table developed for your town.

### 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 = 35

#### ROOF STRUCTURE & COVER

Gable or Hip = 3 points

Asphalt or Comp. = 3 points

Point values are added together = 6

#### INTERIOR WALLS

Drywall = 27 points

Plaster = 27 points

When two interior types exist, the average rounded integer is used = 27

#### HEATING FUEL & TYPE

Oil Fuel = 1 point

Hot Water = 6 points

Heating points are calculated by multiplying fuel by type  $1 * 6$  = 6

#### FLOOR COVER

Carpet = 10 points

Hard Tile = 12 points

When two types exist, the average rounded integer is used = 11

<b>TOTAL INDEX POINTS (THIS PAGE)</b>	<b>= 85</b>
---------------------------------------	-------------

**BED & BATH LIST DATA**

# Bedroom = 3

# 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->	0 - 1	2	3	4	5+
#Baths					
0.0	0	1	2	3	4
0.5	10	9	8	7	6
1.0	14	13	10	9	7
1.5	15	14	12	10	7
2.0	15	15	13	10	8
2.5	15	15	15	12	11
3.0	16	16	15	14	12
3.5	16	15	15	15	14
4.0	16	16	16	15	14
UP	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 = 12

<b>TOTAL INDEX POINTS (THUS FAR) = 97</b>
---

**TOTAL BUILDING INDEX**

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, multiplied by the total structural point index equals the QUALITY ADJUSTMENT FACTOR, which is expressed as a percentage value. For example, assume a quality of Average +10.

<b><u>DESCRIPTION</u></b>	<b><u>% ADJUSTMENT</u></b>	
Minimum	70%	
Below Average	80%	
Average	100%	IT IS IMPORTANT TO NOTE that the quality index is a percent value and the decimal point is necessary in calculations.
Average + 10	110%	
Average + 20	120%	
Average + 30	130%	
Excellent	140%	
Excellent + 10	150%	
Excellent + 20	160%	
Excellent + 40	180%	
Excellent + 60	200%	

<b>QUALITY ADJUSTMENT FACTOR: 110% * 97 = 106.7%</b>
--

### 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.

#### **EXAMPLE: BUILDING AREA CALCULATIONS**

<b>SUB AREA IDS</b>		<b>ACTUAL AREAS</b>	<b>COST FACTOR ADJUSTMENT</b>	<b>EFFECTIVE AREA</b>
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
<b>TOTAL AREAS GROSS</b>		<b>= 3,576</b>	<b>EFFECTIVE =</b>	<b>2,281</b>

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:  $192 \text{ square feet} \times 10\% = 19.2\% \times \$85 \text{ base rate} = \$1,632$  or  $\$85 \times 10\% = \$8.50 \times 192 \text{ square feet} = \$1,632$ .

### 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 adjusts the cost for all structures larger or smaller, downward or upward respectively to account for the economy of scale.

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 for which a sample table exists below. 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 up in stories then out in the footprint. 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. Adjustments are made by use of all the factors previously discussed.

If the building is commercial, there may be a commercial wall factor. Commercial Wall Adjustment Factors exists for wood, steel, cement, etc. That can further be adjusted by a wall height adjustment factor for commercial wall heights greater than 12 feet.

### **Building Rate**

$$\text{Building Rate} = \text{Story Height Factor} * \text{Building Index} * \text{Size Adjustment Factor} \\ .94 * 1.067 * .9776 = .9805$$

$$\text{Base Rate} * \text{Building Rate} * \text{Commercial Wall Factor} = \text{Adjusted Base Rate} \\ \$85 * .9805 * 1.00 = \$83.34$$

### **FINAL BUILDING VALUE COMPUTATIONS**

$$\text{Effective Area} * \text{Adjusted Base Rate} = \text{Replacement Cost New (RCN)}$$

$$2,281 * \$83.34 = \$190,099$$

<b>REPLACEMENT COST NEW ROUNDED TO NEAREST \$100 = \$190,100</b>
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## STANDARD AGE ONLY DEPRECIATION CHART

	BUILDING AGE CONDITION CLASSIFICATIONS						
AGE	V. POOR	POOR	FAIR	AVERAGE	GOOD	V. GOOD	EXCELLENT
1	5	4	3	1	1	1	1
5	11	9	7	5	4	3	2
10	16	13	9	8	6	5	3
15	19	15	12	10	8	6	4
20	22	18	13	11	9	7	4
30	27	22	16	14	11	8	5
40	32	25	19	16	13	9	6
50	35	28	21	18	14	11	7
60	39	31	23	19	15	12	8
70	42	33	25	21	17	13	8
80	45	36	27	22	18	13	9
90	47	38	28	24	19	14	9
100	50	40	30	25	20	15	10
125	56	45	34	28	22	17	11
150	61	49	37	31	24	18	12
175	66	53	40	33	26	20	13
200	71	57	42	35	28	21	14
225	75	60	45	38	30	23	15
250	79	63	47	40	32	24	16
275	83	66	50	41	33	25	17
300	87	69	52	43	35	26	17

The supervisor then can add for added physical, functional or economic reasons or conditions over and above normal age as noted above.

This standard age depreciation can be further adjusted based on the depreciated rate of various buildings. A residential building is typically 1%, while manufactured housing might be 3%. As such, a good 10 year old house would have 6% depreciation, while similar manufactured homes would have 18%.

## DEPRECIATION TYPES & USE

**NORMAL AGE DEPRECIATION** is based on the age of the structure and the condition for that age to determine the lost economic life, to determine consistent estimated depreciation for residence and varies for manufactured homes, commercial and industrial buildings.

### **EXAMPLE - 200 Year Old House**

<u>Condition</u>	<u>Normal Age Depreciation is</u>
Very Poor	71%
Poor	57%(See chart on
Fair	42%prior page)
Average	35%
<b>Good</b>	<b>28%</b>
Excellent	14%

### **EXAMPLE - For the 200 year old home in good condition**

Building Value	=	129,900
Depreciation	=	<u>* 28%</u>
Depreciation Value	=	-36,372

**Depreciated Bldg. Value = 93,528**  
- OR -

Building Value	=	129,900
% Condition Good	=	<u>* 72%</u>
<b>Depreciated Bldg. Value</b>	=	<b>93,528</b>

All final values are rounded to the nearest 100 dollars for land and buildings alike.

**Therefore, the indicated building value = \$93,500**

It can be further depreciated for physical, functional or economic conditions or temporary for under construction conditions.

## 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.

### A SAMPLE LAND CHART

# Acres	Value
2	31,000
1.45	27,500
1	23,000
0.79	16,000
0.45	13,000
0.21	9,000
0.01	500

Excess acreage at \$1,500 per acre

Base View Value = \$50,000

Base Waterfront = \$100,000

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

This value would then be further adjusted by the neighborhood factor. The NC was established during the revaluation/update program 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 NC of "G" which has a value of 1.20, meaning this neighborhood is 20% more desirable or valuable than the average.

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

The land may further be adjusted by the appraiser 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.

$$\begin{aligned} & \$15,600 * 1.10 \text{ Site} * 1.00 \text{ Driveway} * 1.00 \text{ Topography} * .90 \text{ Condition (Wet)} \\ & = \$15,444 \text{ or } \$15,400 \text{ (rounded)} \end{aligned}$$

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 appraiser'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:

Zone = Two Acres, 100 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.