

### Avitar Associates of New England, Inc.

Municipal Services Company

# WENTWORTH, NH

# 2021 CYCLICAL REVALUATION

**April 1, 2021** 

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

www.avitarassociates.com

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#### **INTRODUCTION**

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

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

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

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

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

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

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

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

#### **Intended Use of Report**

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

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

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

#### **Intended Users of Report**

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

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

#### What This Report is Not Intended to Do

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

### SECTION 1

# CERTIFICATION/CONTRACT & SCOPE OF WORK

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

# **SECTION 1**

### A. CERTIFICATION

#### **CERTIFICATION**

#### **Dear Board Members:**

The attached Cyclical Update Report is hereby provided to the Town of Wentworth for an effective date of new values of 4/1/2021.

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

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

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

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Signature:_	Y\\/Lust	YYU	/07/ Date:_	20	SEP 21	

I certify that the total taxable value of the town is \$131,216,265.

#### RESUME' OF SUPERVISOR OR SIGNOR

#### David S. Woodward **Avitar Associates**

#### **Experience:**

1998 - 2011/2012 - Present

Assessor Supervisor, Avitar Associates of N.E., Inc., Chichester, NH

Complete the day-to-day assessing needs of contracted towns. Conduct annual review, data verification projects, partial updates and complete revaluations. Oversee the northern Avitar field personnel and office staff. From 2001-2009 served as District Manager. Duties include assisting local Selectmen, Board of Assessors and Town Administrators with property assessments, including but not limited to, measure, listing and collecting field data. Research deeds and property transfers at country registry offices for maintaining property ownership. Meeting with property owners and preparing quarterly and annual reports to keep the municipalities up-to-date with their assessments. Supervise individuals and/or teams in daily assessing duties, along with cyclical data verification and revaluation work.

1999 - 2004 State Representative - House of Representatives representing the town's of

Milan, Shelburne and the City of Berlin. Six years on the Fish & Game

committee, Vice Chairman for four years.

1991 - 2000 Selectman, Town of Milan, NH

Various town government boards and committees.

Worked closely with assessing consultant to maintain fair and equitable

assessments in town.

1987 - 1999 Owner/Operator, Woodward Bus, Inc., Milan, NH

Contracted with Milan and Dummer School Districts for the transportation of K-

12 students.

Military:

Petty Officer 2<sup>nd</sup> Class, Machinery Technician, United States Coast Guard 1981 - 1985

Cape Canaveral, Florida

Coast Guardsman of the Quarter, Good Conduct Medal, Marksman

**Education:** IAAO Course 101 - Appraisal Principles

> IAAO Course 102 - Income Approach to Value IAAO Course 300 - Mass Appraisal, July 2002 NH State Statutes & Update Course 2016

Uniform Standards of Professional Appraisal Practice Certification & Update

Courses

MAAO Course 1, 2 & 3 – Sales, Cost & Income Approach to Values

IAAO Course 312 – Commercial/Industrial Modeling Concepts, May 2012

Class "A" Machinery Technician School Graduate Berlin High School 1977

#### **Professional Designations or Affiliations:**

NH Department of Revenue, Certified Property Assessor Supervisor Expert Witness Before the NH Board of Tax & Land Appeals

### NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

#### THIS CERTIFIES THAT

### David S. Woodward

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, 2022

Given this day of November 20, 2017

Stephan Hamilton, Director

# SECTION 1

### B. CONTRACT & SCOPE OF WORK

#### REVALUATION/UPDATE AGREEMENT

SUBJECT: Cyclical (properties previously measured and listed under separate contract – See 5 Yr Assessors Agreement dated October 2016) Update of all taxable, tax exempt and non-taxable property for tax assessment purposes, in accordance with the standards set forth in the laws of the State of New Hampshire and Administrative Rules adopted by the Department of Revenue Administration (DRA) and the Assessing Standards Board (ASB), in effect at the time of execution.

Wentworth, NH, a municipal corporation organized and existing under the laws of the State of New Hampshire, hereinafter called the Municipality; and Avitar Associates of NE, Inc, a business organization existing under the laws of the State of New Hampshire and having a principal place of business at 150 Suncook Valley Highway, Chichester, NH 03258 hereinafter called the Company, hereby mutually agree as follows:

#### **GENERAL PROVISIONS**

#### 1. IDENTIFICATION

1.1 Name of Municipality:	Town of Wentworth  P.O. Box 2, 7 Atwell Hill Road				
1.2 Address of Municipality:					
	Wentworth, NH 03282				
1.3 Contact Email:	townofwentworth@wentworth-nh.org				
1.4 Contracting Officer for the Municipality:	Board of Selectmen				
1.5 Telephone & Fax Numbers:	(603) 764-9955 Fax 764-9362  Avitar Associates of N.E., Inc.  150 Suncook Valley Highway				
1.6 Name of Company:					
1.7 Address of Company:					
	Chichester, NH 03258				
1.8 Telephone & Fax Numbers:	(603) 798-4419 Fax (603) 798-4263				
1.9 Name and Title of Company Signer:	Loren J. Martin, Director of Assessing Operations				
	or Gary J. Roberge, CEO				
1.10 Contact Email:	loren@avitarassociates.com or gary@avitarassociates.com				
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#### 2. GENERAL SERVICES TO BE PERFORMED BY THE COMPANY

2.1 Appraise all property.

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

#### 2.2 Completion of Work:

- 2.2.1 The company shall complete all work and deliver the same in final form to the Municipal Assessing Officials on or before  $\underline{10/1/2021}$  with assessments as of  $\underline{4/1/2021}$ .
- 2.2.2 A penalty of \$35.00 per day shall be paid by the Company for each day required for completion beyond the above stated completion date for delays caused by the Company.
- 2.2.3 The re-assessment shall be considered complete and in its final form only when informal reviews have been complete, value changes made as required and the figures are submitted to and accepted by the Municipal Assessing Officials. The Company shall provide the municipality with a full set of property record cards, the USPAP compliant mass appraisal report which includes the data collection manual and the CAMA Manual, if applicable.

#### 2.3 Personnel.

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

#### 2.4 Public Relations.

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

#### 2.5 Confidentiality.

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

2.5.2 The Company agrees to furnish the New Hampshire Department of Revenue Administration staff member assigned to monitor the update reasonable requests for information made in writing.

2.6 Compensation and Terms.

The Municipality in consideration of the services hereunder to be performed by the Company agrees to pay to the Company the sum of \$39,900 dollars, in manner and form as follows:

- **2.6.1** Payment shall be made in equal monthly installments of \$3,325 per month as the work progresses.
- **2.6.2** Monthly progress reports will be submitted by the Company detailing the work that has been completed to date.

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

3.1 Development of Unit Costs:

- 3.1.1 The Company may use Marshall & Swift Cost Manual as a basis to develop the costs of residential, commercial and industrial construction in the area and then modify those costs by local sales, material costs and prevailing wage rates in the building trades. These shall include architects and engineer's fees, and contractor's overhead and profits. Oftentimes, the existing CAMA model and established cost tables are the starting point. Before using any indicated costs, the Company shall make tests using costs against actual sales of buildings whose actual current costs are known, in order to ensure accuracy.
- 3.1.2 Residential Property Appraisal Schedules. The Company shall use unit cost as the basis of appraisal of residential properties. Schedules shall consist of unit base prices upon definite specifications for houses of various types and quality of construction and reflect the building customs and practices in the community. The schedules shall include adjustment for story height, square foot size and extra features, such as barns, garages, pools, fireplaces, etc. and are found in the USPAP compliant mass appraisal report Section "Final Valuation Cost Tables".
- 3.2 Collection of Property Data All properties were visited as part of the cyclical measure and list under separate contract See 5 Yr Assessors Agreement dated October 2016. Sales properties will be revisited as part of this contract, if not recently visited.
  - 3.2.1 All vacant land parcels and any attributes that may affect the market value shall be listed accurately. Such attributes may include, but not be limited to: number of acres; road frontage; neighborhoods; water frontage; water access; views; topography; easements; deeded restrictions and other factors that might affect the market value.
  - 3.2.2 Every principal building(s), shall be accurately measured and listed to account for the specific elements and details of construction as described in the data collection manual. Such elements and details may include, but not be limited to: quality of construction; age of structure; depreciation factors; basement area; roofing; exterior cover; flooring; fireplaces; heating & cooling systems;

plumbing; story height; number of bathrooms; number of bedrooms; and, other features, attributes, or factors that might affect market value. (All improvements on the property will be measured but not necessarily listed, ie. sheds, decks, barns, etc.)

- 3.2.3 The Company shall make an attempt to inspect the property and if the attempt is unsuccessful, the Company may:
  - (a) Leave a notification card at the property advising the taxpayer that they will receive a letter in the future to call and schedule an interior inspection and;
  - (b) Send a letter to the property owner requesting that the property owner call the Contractor's designee, within a stated time frame as agreed upon by the Municipal Assessing Officials and the Company, to arrange for an interior inspection;
- **3.2.4** If the Company is not able to arrange for an interior inspection or entrance to a building or parcel of land cannot be obtained as detailed in Section 3.2.5 below, the Company shall:
  - (a) Estimate the value of the improvements using the best evidence available; and
  - (b) Annotate the property record card accordingly.
- **3.2.5** The Company shall complete interior inspection of all properties except:
  - (a) Vacant or unoccupied structures;
  - (b) Where multiple attempts for inspection have been made without success and the owner or occupant has not responded to the Companies notifications;
  - (c) Where postings prevent access;
  - (d) Unsafe structures;
  - (e) When the owner has refused access to the Company;
  - (f) When inhabitants appear impaired, dangerous or threatening; and,
  - (g) Any other reason for which the Municipal Assessing Officials agree that the property is inaccessible.
- **3.2.6** Commercial and Industrial property, whether rented or not, may have its earnings or estimated earnings capitalized as another means of developing the properties market value.
- **3.2.7** The Company shall provide to Municipality a complete copy of the: field data collection card(s).
- 3.3 Market Analysis:
  - **3.3.1** A DRA Certified Property Assessor Assistant under the guidance of a DRA Certified Property Assessor or Supervisor may validate sales data. A DRA Certified Property Assessor Supervisor shall prepare the full market analysis.

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

#### 3.4 Value Notification & Informal Reviews.

- 3.4.1 The Company shall provide the Municipal Assessing Officials with a list of newly established values for review and a sample to call for scheduling an informal hearing.
- 3.4.2 The Company shall mail, first class, to all property owners a notice of the newly estimated value of the property. Such notice shall also contain <u>instructions for online access for 30 days</u> for their ease in review and comparing assessments

and an indication of where else this information is available, ie, the Library, Town Hall, etc. for review. The notice shall also contain the date, time and location of the informal review process including instructions on obtaining an informal review.

- 3.4.3 The informal review process shall include a 15 day window for property owners go online and schedule an appointment for a phone hearing which will occur at a later date. The informal review process may be monitored by the Municipal Assessing Officials or their designee. The Company shall ensure that an informal review of the newly estimated property values is provided to all property owners who request such review during the timeframe allowed for setting up appointments.
- 3.4.4 The Company shall notify all property owners addressed during the informal reviews of the disposition of their review stating whether or not a change in value has resulted and the amount thereof and will contain information regarding the abatement/appeal process.

#### 3.5 Manual of Appraisal:

- **3.5.1 Final Appraisal Report**. This report shall comply with the most recent edition of Uniform Standards of Appraisal Practice (USPAP). The report shall contain the following sections:
  - 1. A Letter of Transmittal.
  - 2. A Certification Statement.
  - 3. A section including the contracted Scope of Work.
  - 4. A section detailing sales, income, and cost approaches to value including all valuation premises.
  - 5. A section including all tables pertinent to the valuation process along with all CAMA codes and adjustments used for the valuation of residential, commercial, industrial, manufactured housing and exempt properties.
  - 6. A section including statistical analysis and testing.
  - 7. A neighborhood/sales map.
  - 8. A section detailing all CAMA system codes/tables.
  - 9. A section detailing the data collection process.

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

#### 3.6 Property Record Cards:

3.6.1 The Company shall prepare property record cards 8-1/2 x 11 inches for each separate parcel of property in the municipality. Sales information is detailed on the front of the card to the right of owner information and includes grantor, date of sale, and consideration amount, qualification code and indicator of whether improved (I) or vacant (V).

- 3.6.2 The cards shall be arranged based on the Town's CAMA system design, as to show the owner's name, street number, or other designation of the property and the mailing address of the owner, together with the necessary information for determining land value, the number of acres of the parcel, the land classification, any adjustments made to the land values and the value of the improvements to the land.
- 3.6.3 The card shall be so arranged as to show descriptive information of the buildings, pricing detail, depreciation allowed for physical, functional and economic factors and an outline sketch of all principal buildings in the parcel. The property record cards shall be provided in map, lot and sublot sequence and will detail the base valuation year and the print date of the property record card.
- 3.6.4 Any coding used by the Company on the property record card will be clearly explained elsewhere on the card or in the USPAP compliant mass appraisal report.
- 3.6.5 The initial's of the Company's employee who measured and/or listed the property shall be noted on each property record card, along with 3<sup>rd</sup> and 4<sup>th</sup> characters that describe the reason for the visit and what was done, ie, M=measured, L=measured & listed. A detailed explanation of these codes is outlined in the USPAP compliant mass appraisal report.

#### 4. HOW THE COMPANY VALUES PROPERTY

- 4.1 Replacement cost shall be computed using the tables described in section 3.1. These values shall then be depreciated according to age, condition, utility and desirability and the appropriate amount of physical, functional and economic depreciation shall be shown on each property record card, or shown as a composite adjustment based on condition, utility and desirability.
- 4.2 If the residential property contains 4 or more separate apartments or residential areas and if the rental charges are at market level, the earnings may be examined to establish a basis of rent capitalization to be used as a comparison to other property indications of value.
- 4.3 Before the final values are estimated, a DRA Certified Property Assessor Supervisor shall compare the preliminary values with the sales utilized in the sales survey to ensure all values reflect the market as of April 1 of the year of the revaluation.
- When computations of the data obtained from the inspection have been completed a final review shall be made by a DRA Certified Property Assessor Supervisor parcel by parcel, block by block, to identify and correct any mechanical errors, unusual features or anything influencing the final value and to ensure all properties are valued at their highest and best use.
- 5. CONDUCT VALUATION OF PUBLIC UTILITY PROPERTY Utility properties include: NHEC (UTIL-7), NE Hydro (UTIL-2) & NE Power (UTIL-3)

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

#### 6. ABATEMENT & TAX APPEALS

The Company agrees to furnish the services of a qualified representative to support the values established for the revaluation tax year upon local abatements without cost. A written recommendation will be provided. Appeals to the N.H. Board of Tax and Land Appeals or Superior Court, in all cases where the appeals have been entered within the time prescribed by law will be at the per diem rate of \$85/hour. "Any legal fees incurred are the sole responsibility of the town." In the case of an appeal upon Public Utility property that has been appraised by the Company, the rate is \$150/hour, the services of an expert may be required and the charge shall be \$2,500 per day plus expenses. The Company shall continue to be responsible for providing a qualified representative to support the established value even if the Municipal Assessing Officials have reduced the value as part of the proceedings defined in RSA 76:16. However, if the Municipal Assessing Officials increase any value established by the Company, they forfeit their right to Company representation.

#### 7. APPEAL - PROCEDURE NOTIFICATION.

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

#### **OPTION NUMBER 1**

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

#### **OPTION NUMBER 2**

The taxpayer may APPEAL BY PETITION TO THE SUPERIOR COURT IN THE COUNTY IN WHICH THE PROPERTY IS LOCATED on or before September 1 following the date of notice of tax. (RSA 76:17)

**NOTE**: An appeal to the State Board of Tax and Land Appeals shall be deemed a waiver of any right to petition the Superior Court (RSA 71-B:11)

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

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

8.2 Office Space and Equipment.

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

8.3 Records and Maps.

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

#### 8.4 Sales Information.

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

#### 9. INDEMNIFICATION AND INSURANCE

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

9.4 The Company shall maintain certificates of insurance on record with the Department of Revenue before staring the revaluation confirming the required insurance coverage and providing that the State shall receive ten (10) days written notice of the cancellation or material change in the required insurance coverage.

#### 10. PERFORMANCE BOND

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

#### 11. PROJECT SIZE

It is agreed between the parties that the entire project consists of an estimate of  $\underline{1,001}$  tracts as defined by RSA 75:9, and that in the event that the number should exceed 100% of said estimate, the company shall be entitled to additional remuneration based on  $\underline{\$100}$  per parcel/tract. In the event of missing public utility parcels, as coded on the MS-1 report, the additional cost is \$2,500 per utility property.

#### 12. ADDENDUMS AND APPENDIXES

• No measuring & listing except sale properties.

• If changes in the law (that occur after signing of the contract) affect the deliverables as noted in this contract, additional fees may be assessed to cover the cost to comply and produce newly required deliverables. This will be communicated in writing to the municipality as soon as it becomes known.

# **Agreement Execution**

Contract Total \$39,900	Total Number of Parcels 1,001
In the presence of:	Municipality of: Wentworth, N.H.
Linda Fram Witness	By: C3 Selelling  Mes Obern, J.
	Board of Selectmen
	Date: 8 - 0 et 20
In the presence of:	Company: Avitar Associates of N.F., Inc.
Sheery & Chain Witness &	By:  Loren J. Martin, Director of Assessing Operations or Gary J. Roberge, CEO
	Date:
Additional Cost of \$1,600	ease Check One & Sign Below: Yes \( \subseteq \) No
New Total, If Bond Required	<i>t</i> <u>\$41,500</u>
Witness	By:
	Wentworth, Board of Selectmen
	Date:

### AVITAR PERSONNEL THAT MAY WORK ON THE PROJECT

<u>ID</u>	<b>EMPLOYEE</b>	<b>AVITAR POSITION</b>	NH DRA CERTIFICATION
GR	Gary J Roberge	CEO, Sr Assessor/Supervisor	Certified Property Assessor Supervisor
LM	Loren J Martin	Director, Sr Assessor/Supervisor	Certified Property Assessor Supervisor
DW	David Woodward	Assessor/Supervisor	Certified Property Assessor Supervisor
CR	Chad Roberge	Assessor/Supervisor	Certified Property Assessor Supervisor
ER	Evan Roberge	Assessor/Supervisor	Certified Property Assessor Supervisor
JB	Jonathan Babon	Assessor	Certified Property Assessor
KC	Kerry Connor	Assessor	Certified Property Assessor
DM	Dan Martin	Assessor Assistant	Certified Property Assessor Assistant
JD	Jaron Downes	Assessor Assistant	Certified Property Assessor Assistant
KC	Keith Colburn	Building Data Collector	Certified Building Measurer & Lister
RW	Robert Weeks	Building Data Collector	Certified Building Measurer & Lister

## **SECTION 1**

# C. PERSONNEL & QUALIFICATIONS

# PERSONNEL WHO CONTRIBUTED TO THIS PROJECT

<u>ID</u>	<b>EMPLOYEE</b>	<b>AVITAR POSITION</b>	NH DRA CERTIFICATION
GR	Gary J Roberge	CEO, Sr Assessor	Certified Property Assessor Supervisor
LM	Loren J Martin	Director, Sr Assessor	Certified Property Assessor Supervisor
DW	David Woodward	Assessor/Supervisor	Certified Property Assessor Supervisor
JD	Jaron Downes	Assessor	Certified Property Assessor
DM	Dan Martin	Assessor Assistant	Certified Property Assessor Assistant
RW	Robert Weeks	Building Data Collector	Certified Building Measurer & Lister

DRA certification can be verified online at the State of NH DRA website at <a href="https://www.nh.gov/revenue">www.nh.gov/revenue</a> as the Department of Revenue approve and certify all assessing personnel in the state.

# **SECTION 1**

### **D. DATA COLLECTION**

#### I. Introduction to Data

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

Square footage Exterior and interior characteristics Overall quality and condition of all building and land

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

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

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

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

	DATA COLLECTION FIELD DOCUMENT									MODEL/STYLE						
MAP:		LO.	T:		SUB	LOT:	CA	RD:	#	OF			ROOF STYLE	EXT WALLS CONT	STORY HER	GHT
OWNER													FLAT	STN ON MASN	1.00 1.50 1.75	
													GABLE OR HIP	STONE VENEER		3.50
													GAMBREL	VINYL SIDING	3.75 4.00 SPLIT	
PROP LO	C#					STRI	EET						IRREGULAR	WD SHINGLE		
11101 =0				L	ISTII	NG HIST							MANSARD	INTERIOR WALLS	BEDROOMS	#
DATE	INI	TIAL		NOTES		10 11101							SALT BOX	AVG FORUSE	BATHROOMS	
DAIL				10120									SHED	CONCRETE	BTH FIXTURES	
	+		$\overline{}$										WOOD TRUSS	DRYWALL	EXTRA KIT	
DATE	GR	ANTOF	2	SAL	E PE	ICE NO	TES						ROOF COVER	MINIMUM	AC % 25 50	75 100
DATE	-		•	-									ASBESTOS	PLASTERED	GENERATOR	75 100
						NOTES							ASPHALT	PLYWD PANEL	OLIVEIO (1 OK	
													CLAY/TILE	WALL BOARD	QUALITY E	ST
													CORR COMP	WOOD/LOG	B5-AVG -50	<del></del>
													HI QUAL COMP	FLOORING	B4-AVG-40	$\overline{}$
													METAL/TIN	CARPET	B3-AVG -30	-
													PREFAB MTLS	CONCRETE	B2-AVG -20	$\neg$
													ROLLED/COMP	HARD TILE	B1-AVG-10	$\overline{}$
,	**W(	ORK I	N PR	OGRE	SS .	NOTO	FFICI	AL	DOC	UME	NT**		RUBBER MEM	HARDWOOD	A0-AVG	$\neg$
						A FEATU							SLATE	LAM/VINYL	A1-AVG+10	$\neg$
FEATUR	RE (11	PER C	ARD)			WIDTH		1	COND		NOTE	SAD	STANDNG SEAM	LINO OR SIM	A2-AVG+20	
1.						****		$\overline{}$		_			TAR/GRAVEL	MIN PLYWD	A3-AVG+30	
2.					$\neg$			$\neg$					WD SHINGLE	PARQUET	A4-EXC	$\neg$
3.					$\neg$			$\top$					EXT WALLS	PINE/SOFT WD	A5-EXC +10	$\neg$
4.					$\neg$			$\neg$					ABOVE AVG	VCT	A6-EXC +20	$\neg$
5.					$\neg$			$\neg$					ALUM SIDING	HEAT FUEL	A7-EXC +40	$\neg$
6.					$\neg$			$\neg$					ASBEST SHNGL	ELECTRIC	A8-EXC +60	$\neg$
7.								$\neg$					ASPHALT	GAS	A9-LUXURIOUS	$\neg$
8.					$\neg$			$\neg$					AVERAGE	NONE	AA-SPECIAL USE	$\neg$
9.					$\neg$			$\neg$		$\top$			BELOW AVG	OIL	CML WALLFRM/H	HEIGHT
10.					$\neg$			$\neg$					BOARD/BATTEN	SOLAR	MASONRY	
11.					$\neg$			$\neg$					BRK ON MASNRY	WOOD/COAL	REIN-CONCRETE	
					$\neg$			$\neg$		$\top$			BRK VENEER	HEAT TYPE	SPECIAL	$\top$
					ND:	NEODILL	TION						CB STUCCO	CONVECTION	STEEL	
				LA	ו מאו	NFORMA	IION						CEDAR/REDWD	FA DUCTED	WOOD	
ZONE				NEIGH	IBOR	RHOOD							CEMENT CLPBR	FA NO DUCTS	YEAR BUILT	
LAND US	SE.	ZONE	SIZE	UNITS	NC	TOPO	COND		REC		NOTE	S	CLAPBOARD	HEAT PUMP	AGE CONDITIO	N EST
								$\neg$					CONC OR BLK	HOT WATER	AEFGPV	
													DÉCOR BLK	NONE		
					П								GLASS/THERMO	RAD ELECT	BLDG DEPRECIA	ATION
10514		SUB.	JECT	WIDT	H	DEPTH				DIST		COND	LOGS	RAD WATER	PHYSICAL	
VIEW									33				MASONITE	STEAM	FUNCTION	
10-		WATER BODY		FOOTA	GE	WF A	CCESS		WFL	OCATIO	N N	WF TOPO	MINIMUM		ECONOMIC	
WF													NOVELTY		TEMPORARY	
7.00						PREFB WD PNL										
10	I AL	ACKES					l			- 1			PREFIN MTL	BASE RATE CODE		
													PREFIN MIL	BASE RATE CODE		

#### **II.** Data Collection Form = DCF

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

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

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

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

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

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

During our introduction to the property owner, we include the following or something similar:

Approximately when was the home built and how long have you owned it?

If they are new owners (within the past three years), we request and write down the date of the purchase, from whom the home was purchased, and whether or not other items were included in the sale such as boats, furniture, beach rights, if near water, etc. and if changes were made to the property after the sale which are noted appropriately.

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

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

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

# **History**

This section is for the date, the assessor's initials, the reason they were there and the action taken. Listed below are codes of various actions. Characters one & two are the initials of assessor/lister, three is why they were there and four is the action taken.

ie: "04/04/2007 JDVL" indicates that <u>Jane Doe</u> visited the property on April 4, 2007 for the <u>update</u> and <u>measured and listed</u> the property.

Third Character/Why	Fourth Character/Action
A = Abatement/Appeal	E = Estimate
C = Callback	L = Measure & Listed or just listed after a previous
H = Hearing	measure/or used on vacant property to prevent a
	future unnecessary list letter.
P = New Construction/Pickup	M = Measure Only
S = Subdivision	R = Reviewed
T = Town/Taxpayer Request	X = Refusal with notes
U = Update	
V = Verification Process	<u>Used with 3<sup>rd</sup> Character H only</u>
	C = Change used w/Hearing Only
	N = No Change used w/Hearing Only

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

DNSA – Did not show for appointment.

#### **ACTIONS**

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

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

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

M = MEASURED only.

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

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

# **LISTING THE PROPERTY**

# Commercial & Industrial (C/I) Properties

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

#### **LISTING THE PROPERTY**

# **Building Site & Land Topography Description**

Undeveloped/Wooded A tract of land that is not improved with water, septic (or sewer) or

electric.

Undeveloped/Cleared Same as undeveloped wooded, but an area that could be a house

site is cleared of trees or is a field.

Natural Often found on seasonal/camp style properties and at times, on some year round

homes. Typically, have little to no landscape features.

Fair Normally lacks lawn area and due to limited site conditions like topography, may

have undesirable site, normally below average lacking landscape.

Average Typical landscaping features consisting of lawn area and some typical ornamental

features such as, trees or shrubbery or minor garden/flower beds.

Good Typically consists of nice lawn area, desirable ornamental features such as trees,

shrubbery or garden/flower beds or minor amounts of stonewalls or walkways.

V. Good Typically nice landscaped lawn and ornamental shrubbery professionally designed

or a non-professional well designed layout, with some or all of the above.

Excellent More expansive or manicured lawn areas and ornamental shrubs and trees or

contain stonewalls or stone walkways or pond areas in a generally well laid out

professional looking design.

Best Extensive manicured lawn areas which include a combination of extensive

trees/shrubs, well laid out gardens/flower beds and stonewalls and/or stone walls

and/or pond areas in a well designed professional looking landscape.

**Topography** 

Level Flat, no hills, little to no ups or downs.

Mild Mostly level topography with minor slopes and/or very gentle rolling topography.

Rolling Typically rolling terrain with ups and downs or terraced areas or minor grade

changes.

Moderate Can have level areas, but predominately sloping topography which can be

typically overcome by development, but costs are typically higher. Slopes can be readily walked and most people typically could control themselves if they fell on

the slope.

Steep Typically highly sloping terrain, but not as severe as severe slopes. Development

costs are typically higher, but developable with added costs. Generally difficult to

walk, but can be safely walked with care.

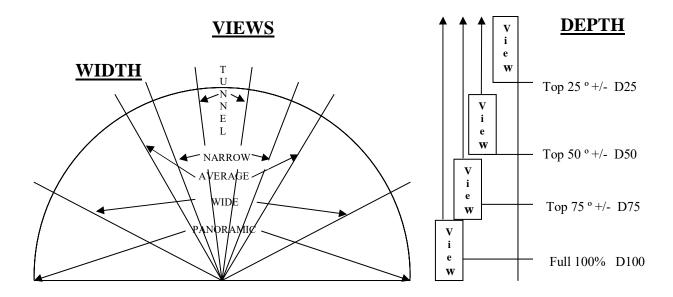
Severe Typically extreme sloping topography that would normally be viewed as

unbuildable due to extremely high site costs for well, septic, driveways and home

site creation. Typical person would not be able to walk or climb easily.

<u>Driveway</u> Gravel/Dirt; Nat/Grass; Paved; Undeveloped.

Road Gravel/Dirt; Paved; Undeveloped.



<u>SUB</u>	JECT *	<b>DISTANCE</b>	
LAK	Lakes	CLS (or NER)	Close or Near – trees are visible & distinguishable
MTS	Mountains	DST	Distant – you know there are trees but they are not distinguishable
HLS	Hills	EXT	Extreme – no visual ability to distinguish tree cover
DCT	Doctoral		

PST Pastoral

STR Streams/Rivers

LMT Lakes & Mountains

View note samples: Noted as Subject/Width/Depth/Distance

MTS/TUN/D75/DST

(Tunnel View of Mountains 75% Deep, Far Away)

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

<sup>\*</sup>Descriptions can vary by town and are defined in the cost tables

# **LISTING THE PROPERTY**

# **Building Style & Normal Story Height**

BUILDING STYLES\* PREDOMINATE STORY HEIGHT

Ranch One Story
Mobile Home One Story

Cape 1-1/2, 1-3/4 Story

Saltbox 1-3/4 Story Gambrel 1-3/4, 2 Story

Colonial 2 Story

Raised Ranch One Story w/Raised Basement

Tri-Level Split-Level
A-Frame One, 1-1/2
Camp One Story
Conventional 1-3/4 - 2-3/4

<sup>\*</sup>Building styles are for descriptive purposes only and do not affect the value.

#### **Story Height Explanation (See Story Height Examples)**

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

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

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

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

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

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

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

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

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

- **UFF\*** UPPER FLOOR FINISHED Upper floor living space with full ceiling height and finished interior.
- **UFU** UPPER FLOOR UNFINISHED Same as UFF, except there is no finished interior.
- **VLT** VAULTED CEILING Ceilings which are slanted or extended above the normal 8 feet, but less than 12 feet.

\*Finished area is denoted by 3 or 4 finishes in a space – heat, floors, walls and ceilings.

#### **Notes:**

- 1.) <u>Attics</u> Attics are only classified if they are accessed by a permanent stairway. Attics which are accessed by pull down stairs or ladder are not assessed, but should be noted in the notes.
- 2.) <u>Basements</u> 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 should be made of this estimate in the remarks section.
- 3.) Office Areas Office areas should be measured and drawn on the sketch for all commercial buildings, not designed specifically for offices, ie. garages, warehouses, factories, etc.
- 4.) <u>Cathedral Ceilings</u> Cathedral ceiling areas must be measured when entry into the home is obtained. The area of the cathedral ceiling (length and width) must be drawn and depicted in the sketch area.
- 5.) <u>Vaulted Ceilings</u> Areas where the ceiling is pitched upward, not flat by about 2 to 5 feet, but less than one-story which is the typical height of a cathedral ceiling.

#### **Bay or Bow Window**

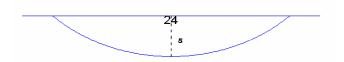
A bay or bow window is a projection on the side(s) of a house which may or may not be considered a livable area. If the bay window(s) include usable floor space, it must be measured, drawn on the sketch at its actual location and properly labeled. Bay windows are most often angled and are drawn to scale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



How to measure and sketch a bay window:

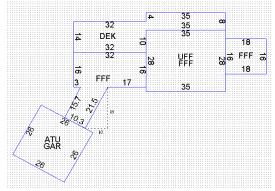
- 1.) Classify the bay window according to its appropriate story height.
- 2.) Check for basement area under the bay window upon listing.
- 3.) Bay windows are only picked up when they include floor space.

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



#### **Angles**

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



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

#### **STRUCTURAL ELEMENTS**

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

#### **EXTERIOR WALLS**

Two (2) entries possible, the 2 most predominate

**MINIMUM:** Plywood. Subwall sheathing with tar paper cover as a permanent

siding.

**BELOW AVERAGE:** Siding not otherwise described and reflecting less than average

quality; ie: masonite, rough sawn lumber w/bark.

**NOVELTY:** Denotes wood siding, generally found on camps, with or without

sheathing underneath.

**AVERAGE:** Siding not otherwise described and reflecting average quality (for

comparison purposes other average quality sidings include novelty,

board & batten & clapboard). All forms of softwood.

**BOARD & BATTEN:** Vertical boards with narrow wooden strips called battens covering

the joists.

**ASBESTOS SHINGLE:** Typically the shingles are hard and brittle with noticeable grain or

textured surface, non-flammable material that comes in 1x2

sections used in homes circa 1940 - 1960's.

**LOGS:** Logs that are not simulated log.

**ABOVE AVERAGE:** Siding not otherwise described and reflecting better than average

quality.

**CLAPBOARD:** Wood siding having one edge thicker than the other and laid so that

the thick edge overlaps the thin edge of the previous board, not

cedar or redwood, usually has knots.

**CEDAR OR REDWOOD:** Most commonly found as vertical siding, or at various angles on

contemporary style housing, also exist as very high grade clapboard or shingles can have knots on low side of

cedar/redwood.

**PREFAB WOOD PANEL:** A type of plywood siding of which there are unlimited varieties on

the market. (T-111) Typically, a 4x8 sheets.

**DECORATIVE BLOCK:** Cement block that is either fluted or has a rough finish which

appears like it has been broken in half.

**WOOD SHINGLE:** Shingles not of cedar or redwood, good quality shingles, but not

above average.

**CONCRETE/CINDER:** Concrete or cinderblock siding.

**STUCCO:** Stucco veneer on concrete, cinder block or wood.

**ASPHALT:** Asphalt composition shingle, usually on modest housing.

**BRICK ON VENEER:** Brick veneer on wood or metal frame construction with wood

sheathing.

**BRICK ON MASONRY:** A load bearing structural wall. Not brick buildings.

**STONE ON MASONRY:** Refers to various stone or stone veneers usually on a load bearing

masonry wall.

**VINYL SIDING:** Clapboards made of vinyl with various grades or qualities. Typical

siding used in today's construction due to low cost when compared

to cedar clapboard.

**ALUMINUM SIDING:** Same as vinyl, but with aluminum material, clapboard style siding

made from aluminum.

**PRE-FINISHED METAL:** Enameled or anodized metal commonly found on campers/mobile

homes, commercial and industrial buildings.

GLASS/THERMOPANE: Vacuum packed glass sandwich, usually tinted and commonly

found on large commercial and office buildings.

**SOLID BRICK/STONE:** Solid masonry walls; precast concrete panels.

**CEMENT CLAPBOARD:** Cement fiber siding. Asbestos-free fiber and cement combined and

pressed together in the shape of a clapboard. Holds paint very

well.

**MASONITE:** Composite pressboard/fiberboard, if not maintained will show

areas of rot.

#### **ROOF STRUCTURES**

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

**SHED ROOF:** Single direction sloping.

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

**HIP:** A roof that rises by inclined planes from all four sides of the house

to one common ridge or point.

**SALTBOX:** Essentially the same as a gable roof, but one of the two slopes is

much longer than the other.

**MANSARD:** Similar to hip roof, but having a flat area on the top or changes the

pitch of incline part way.

**GAMBREL:** A roof with two distant slopes on each side forming four roof

planes.

**IRREGULAR:** Otherwise not described and having many different angles, shapes

and slopes, i.e. bow style roof.

#### **ROOF COVER**

**METAL/TIN:** Tin or metal covering, often times corrugated like ribbon candy,

typically 4x8 sheets, light gauge.

**ROLLED COMPOSITION:** 

Typically a felt saturated with asphalt and granule stones on the

surface. It comes in a roll. Good for low pitch roofs.

**ASPHALT:** Standard type of shingle used today. It can be single or three tab.

Including Architectural style shingles.

**TAR/GRAVEL:** A flat or very low pitched roof coated with tar material and then

covered by a uniform crushed gravel material. This is normally

seen on commercial/industrial buildings.

**RUBBER MEMBRANE:** A thin sheet of rubber seamed together. Typically found on flat

roofs. It is typical for commercial/industrial buildings.

**ASBESTOS:** Shingles of rigid fireproof asbestos. This is typically laid in a

diamond pattern. It is very brittle and used in homes circa 1940-

1960's.

**CLAY/TILE:** Terra Cotta roofs that are not typically found in New England.

**WOOD SHINGLES:** Wood shingle or shake. Wood shakes have random thicknesses as

they are hand split.

**SLATE SHINGLES:** Rectangular pieces of slate, each overlapping the other.

**CORRUGATED COMPOSITION:** 

It is typically, in 4'x8' sheets. This includes Anjuline panels.

**PREFAB METAL:** Modified corrugated metal panels that are one piece which run

from ridge to soffit. These are either nailed or screwed.

**HIGH QUALITY/COMPOSITION:** 

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

**STANDING SEAM:** Heavy gauge metal roofing that "stands up" at seams about 2",

every 6-8 inches in an upside down cone fashion with a 50 year

life.

#### **INTERIOR WALLS**

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

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

WALL BOARD: Composition 4' x 8' sheets, such as Celotex, typically found in

manufactured homes, low quality, typically 1/8".

**PLASTER:** All plaster backed by wood lattice attached to the studs.

\*\*WOOD/LOG: Tongue & groove construction, logs, wainscoting.

**DRYWALL:** A rigid sandwich of plaster and paper.

**PLYWOOD PANEL:** 4' x 8' plywood panel sheathing comes in many grades and styles.

**AVERAGE FOR USE:** Is generally used for commercial/industrial buildings to describe

the interior finish as being normal for that style building and use.

#### **HEATING FUEL**

**WOOD/COAL:** Chosen only if there is no conventional heating system. Wood

stoves only. (Such as in camps, cottages).

**OIL:** May be identified on the exterior by the presence of oil filler pipes,

kerosene or K1 are also fuel oil.

GAS: LP or propane gas - these can be identified by LP gas which has a

meter on the side of the house or propane gas will have a large tank

on or in the ground.

<sup>\*\*</sup>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.

**ELECTRIC:** Baseboards or geothermal.

**SOLAR:** Solar panels can be viewed on the roof area.

#### **HEATING TYPE**

**NONE:** No heat.

**CONVECTION:** Heat transfer through dispersion. (Wood stove/monitor or Rennai

type heat).

FORCED AIR NOT DUCTED:

Has blower to blow heat through one vent, no duct work in the

house.

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

through.

**HOT WATER:** Forced hot water through baseboards.

**STEAM:** Radiators.

RADIANT ELECTRIC: Electric baseboard, typical electric heat, oil heat supplied through

floors, panels in the walls or ceilings.

**RADIANT WATER:** Hot water heat in the floors by tubing under flooring with hot water

through them.

**HEAT PUMP:** Electric unit which provides forced air heat, usually combined with

central air conditioning. Newer heat pump units being installed are valued similarly and will be adjusted to account for the percentage

of the home that is cooled, ie 25%, 50%, 75% or 100%.

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

#### INTERIOR FLOORING

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

**MINIMUM PLYWOOD:** Plywood subfloor or underlayment.

**CONCRETE:** Concrete slab usually commercial or industrial.

**HARD TILES:** Quarry, ceramic tiles or polished and/or stamped concrete.

**LINOLEUM:** Refers to all forms of linoleum type products of various designs

and shapes. Typically sold in rolls or sheets.

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

**HARDWOOD:** Generally oak, cherry, maple, birch, bamboo or ash woods.

**LAMINATE/VINYL:** A laminate wood look floor that is very durable. Often goes by

brand name Pergo. This also includes higher grade vinyl floors, ie,

tongue & groove planks.

**PARQUET FLOORING:** Refers to a surface made of small pieces of hardwood, solids and

veneers in various patterns and designs.

**CARPET:** Wall to wall carpet of good grade, usually found over the subfloor

material, but occasionally covering other floor covers as a

replacement.

**AVERAGE FOR USE:** Is generally used for commercial/industrial buildings to describe

the floor as being normal for this type of structure and use.

**VCT:** Vinyl composition floor tile is a commercial grade vinyl tile found

typically in schools or commercial buildings.

#### **NUMBER OF BEDROOMS**

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

#### **BATHS OR BEDROOMS**

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

#### \*Commercial Baths

0 = None

.5= Minimum

1 =Below average for use

2 = Average for use

3 = Above average for use

4 = Extensive for use

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

#### **GENERATORS**

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

#### EXTRA KITCHEN

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

#### **AIR CONDITION SYSTEMS**

Room air conditioners are not considered, unless permanently built in.

**NO:** None exist, or only room units are present.

YES: Normally a large compressor found outside with complete duct work throughout

house or parts of the house, sometimes combined with a heat pump.

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

# **NUMBER OF STORIES**

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

#### **QUALITY ADJUSTMENT**

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

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 + 40%
	A0 = Average	A8 = Excellent +60%
	A1 = Average + 10%	A9 = Luxurious
	A2 = Average + 20%	AA = Special Use

#### **CONDITION**

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

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

#### Defined as:

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

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

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

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

#### **XFOB**

Extra features and outbuildings - in general, XFOB's refer to structures that are not attached to the principal building. XFOB's must be:

- a. Identified.
- b. Measured (length & width).
- c. Units or quantity (how many) identified (when length & width not used).
- d. Condition noted as a percentage.
- **IGP IN GROUND POOL** There are many different sizes of IGP's and all will need to be measured accurately. Pools may be of irregular shapes such as kidney bean. A kidney bean shape IGP should be measured on its longest length and its average width.
- **AGP ABOVE GROUND POOL** AGP's are measured and assessed starting at 18' diameter. AGP's less than 18' in diameter (or less than 250 square feet) are not assessed, but should be measured and noted on the card. Softpools are not measured, but should be noted.

Common AGP diameters and AREA calculators for round pools.

<u>Diameter</u>	Area (Units)	Length Width	
18'	254	18'	14'
20'	314	20'	15'
22'	380	22'	17'
24'	452	24'	18'
27'	572	27'	21'
28'	615	28'	22'

AGP's that are rectangular are measured on their longest length & widest width.

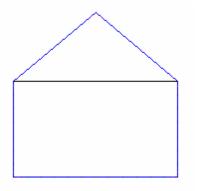
- **SHEDS -** All sheds are measured. An average new shed should have a condition of 100%. If of very good quality, increase or decrease if in poor condition.
- **DECK** Deck refers to platforms that are not attached to the primary building. Some decks will be attached to the above ground pools.
- **SOLAR PANELS** Can be of the photovoltaic (PV) (electric type) or Hot Water (H2O). Identified by type, location and age, if available. Atypical size & physical condition should be noted.

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

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

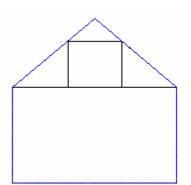
All XFOB's not picked up should still be noted. ie, DNPU treehouse

# STORY HEIGHT EXAMPLES



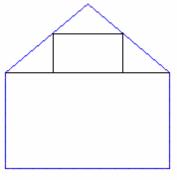
#### 1 STORY FRAME

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



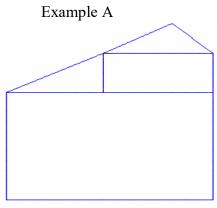
#### 1 STORY FRAME & ATTIC

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

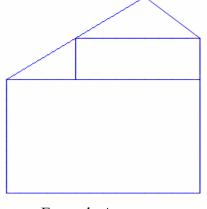


# 1-1/2 STORY FRAME

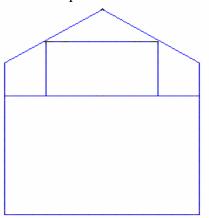
Same basic structure as above with or without shed dormers. In both cases only about 50% of the ground floor space exists in the upper floor as useable space with 6' wall height. Floor space may be larger, but ceiling slope brings the floor to ceiling height less than 6', and as a result, it is not considered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



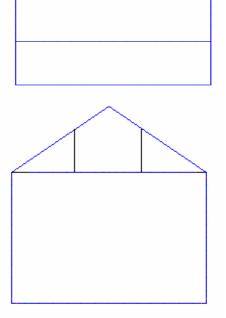
Example B



Example A



Example B



#### 1-3/4 STORY FRAME

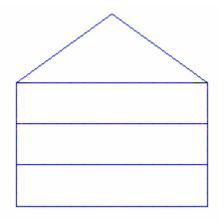
Full shed dormer or very high pitch roof without dormer found throughout the state. Second floor area is about 75% or more of the first floor area. See Example A & B Left

#### **2 STORY FRAME**

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

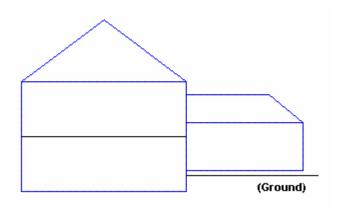
# 2 STORY FRAME & ATTIC

Has a higher pitch in roof. Stairs to third floor, providing only about 25% useable space in the 3<sup>rd</sup> floor attic area. Noted as 2.5 stories in story height.

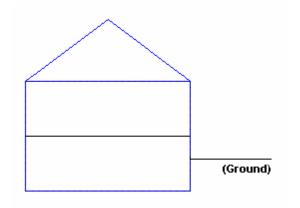


# **3 STORY FRAME**

All floors perpendicular walls, equal useable living space on all three floors.



**Tri-level** = 2 story type structures with entrance midway between the two, with an addition at a different level, usually between the other two. One level 4' below grade, one on grade and one 4' above grade.

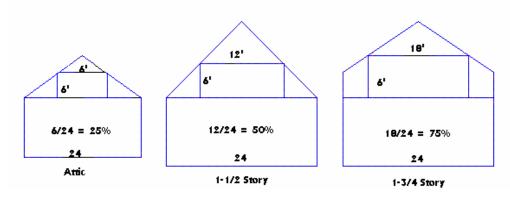


**SPLIT ENTRY** - one story Ranch Style Home ½ of lower floor foundation exposed.

There are two (2) methods to determine story height other than visually:

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

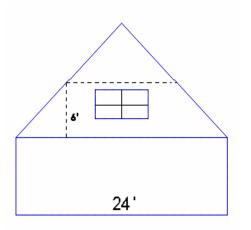
Example: Method 1



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

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

Example: Method 2



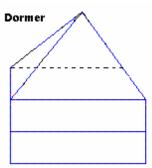
Computation:  $6 \times 2 = 12 \text{ (12' total non livable space)}$  24-12=12 (12' total living space)12/24 = 50% = Half Story

\*Note: Estimate 6' ceiling height. Normally, this is just below or at window top. It is important to know where the first floor ends and the second floor begin, via window view, as high exterior side walls may not mean higher first floor ceiling and this may increase the potential second floor area.

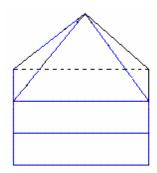
#### **Dormers**

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

#### **EXAMPLES:**



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

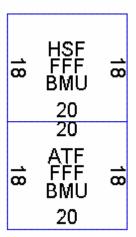


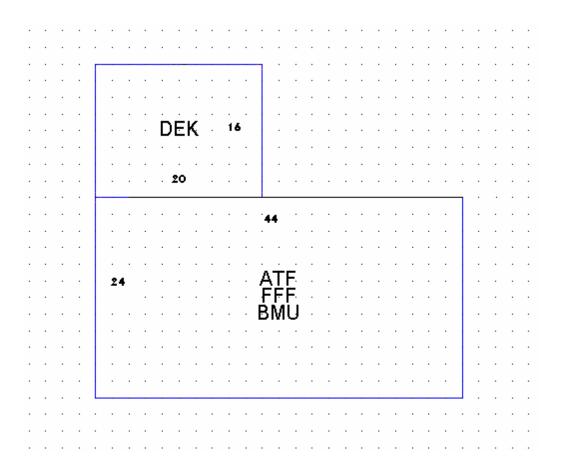
The addition of a dormer to each side of the house can transform a 2-1/2 story house to a 3 story house if full dormers or 2-3/4 story if partial dormers. It is important to note the size of the dormers, whether half, 3/4 or full.

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

Represents dormer addition

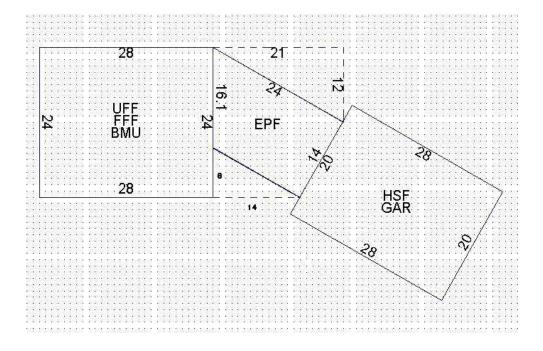






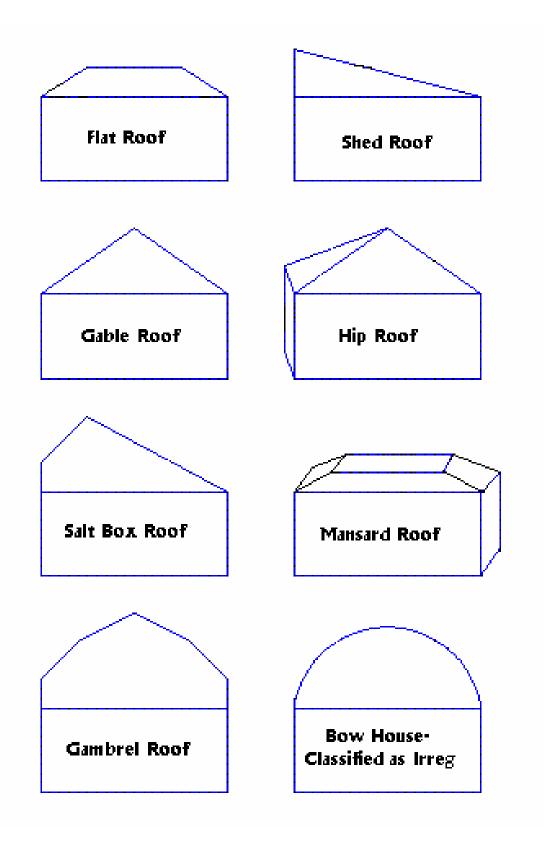
The grid on the back of the DCF is used to draw a sketch of the building to scale. Each point on the grid represents 2 feet, unless otherwise noted by the field person on the sketch.

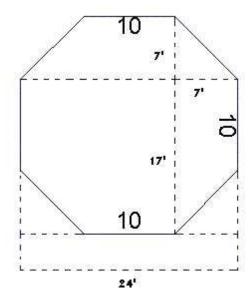
Each section is labeled by existing floors starting with the attic, upper floors, first floor or ground floor and then the basement. Order of the labels does not affect the value, but it does look more correct when labeled top down.



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

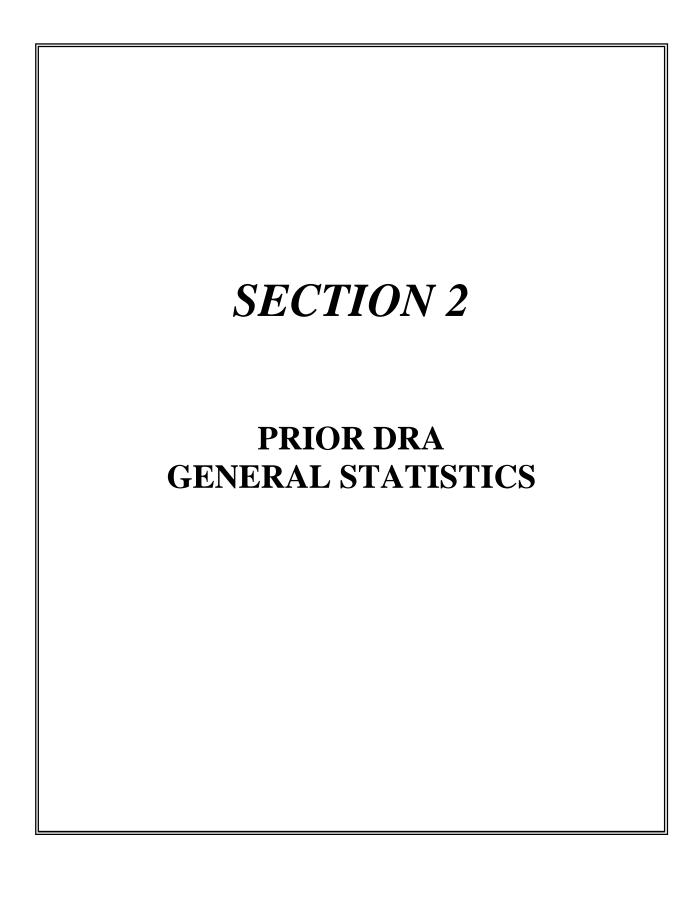
# **ROOF TYPES**





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

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



# **Prior Sales Analysis Information**

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

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

Assessment to sales ratio: 90% to 110%

Coefficient of Dispersion (COD): Not Greater Than 20

Price Related Differential (PRD): .98 to 1.03

Difference between Strata: 5%

Strata: Land only

Residential Land & Buildings

**Commercials** 

Confidence Level: 90%

# DRA PRIOR YEAR RATIO RESULTS

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

Ratio Study Year 2020

Overall Median Assessment to Sales Ratio:	<u>87.1</u>
Coefficient of Dispersion:	<u>20.8</u>
Price Related Differential:	1.11

	<u>Ratio</u>	<b>COD</b>
Residential Land Only Sales:	*N/A	*N/A
<b>Residential Improved Sales:</b>	<u>*N/A</u>	*N/A
Commercial Land & Building Sales:	*N/A	*N/A

<sup>\*</sup>N/A indicates not large enough sales sample to report.

# SECTION 3 VALUATION PREMISE

- A. THREE APPROACHES TO VALUE HIGHEST & BEST USE
- **B. ZONING**
- C. TOWN PARCEL BREAKDOWN
- D. TIME TRENDING
- E. NEIGHBORHOOD CLASSIFICATION
- F. BASIC MASS APPRAISAL PROCESS
- G. ASSUMPTIONS, THEORIES & LIMITING FACTORS

# A. Three Approaches to Value

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

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

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

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

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

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

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

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

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

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

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

The above definitions were extracted from The Encyclopedia of Real Estate Appraising 3<sup>rd</sup> Edition.

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

#### MARKET MODIFIED COST APPROACH TO VALUE

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

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

## **AVITAR's**

### **CAMA: Computer Assisted Mass Appraisal**

#### Mass Appraisal

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

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

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

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

Knowing all this, what is your opinion of the real market value?

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

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

#### THE SALES DATA

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

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

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

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

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

#### HIGHEST & BEST USE

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

Individual property highest and best use analysis is not appropriate for mass appraisal.

"Highest & best use," has been defined as: that reasonable, legal and probable use that will support the highest present value... as of the effective date of the appraisal.

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

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

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

79-A:5	Open space/current use land
79-B:3	Conservation Restrictions
79-C:7	Discretionary Easements
75:11	Residences on commercial or industrially zoned land
72:B	Earth & excavations
79:D	Discretionary Preservation Easements
79:E	Community Revitilization Tax Relief Incentive
79-F	Land under qualifying farm structures
79-G	Land & buildings that qualify as historic buildings
79-H	Qualified chartered public schools
75:1-a	Low Income Housing Tax Credit properties
79:74	Renewable generation facility properties subject to voluntary payment in lieu of taxes

Please refer to the specific RSA for more detailed information. There are also other instances such as transitional use or when properties are not 100% complete where the assessment may be something other than market value or assessed at its highest & best use. These situations are normally noted on the specific assessment record card.

# **B.** Zoning

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

Local zoning as provided by the municipality as in effect for the assessment date of April 1<sup>st</sup>, the year of this valuation process is described below.

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

The Town of Wentworth has not adopted a zoning ordinance, however, the following lot size and frontage requirements are stipulated in the subdivision regulations.

#### Zone 1

Area - Minimum land size requirement, 43,560 square feet, one (1) acre. Frontage - No minimum frontage is required, however, 200 feet is used.

A detailed description of both lot size and frontage is available in Section III, Articles 6.9 & 7.1 in the town's subdivision regulations which can be obtained on the town's website on line or at the Town Hall.

# C. Town Parcel Breakdown

#### **Wentworth Parcel Count**

Value	# of Parcels	
\$ 4,994,400	151	RESIDENTIAL LAND ONLY (not including current use):
\$ 2,289,905	207	RESIDENTIAL LAND ONLY WITH CURRENT USE:
\$ 66,681,200	322	RESIDENTIAL LAND & BUILDING (not including current use):  Median: \$ 197,250
\$ 27,155,453	116	RESIDENTIAL LAND & BUILDING WITH CURRENT USE:
\$ 6,791,373	75	MANUFACTURED HOUSING ON OWN LAND:
\$ 419,300	64	MANUFACTURED HOUSING ON LAND OF ANOTHER:
lential Buildings	Included in Resid	RESIDENTIAL CONDOMINIUMS:
\$ 2,584,984	12	DUPLEX & MULTI-FAMILY:
\$ 156,000	1	COMMERCIAL/INDUST. LAND ONLY (not including current use):
\$ 8,962,700	17	OMMERCIAL/INDUST. LAND & BUILDING (not including current use):
\$ 2,989,550	5	COMMERCIAL/INDUST. WITH CURRENT USE:
\$ 8,191,400	6	UTILITY:
\$ 131,216,265	976	TOTAL TAXABLE:
\$ 7,669,200	48	TOTAL EXEMPT/NONTAXABLE:
	1024	TOTAL NUMBER OF PARCELS:
	1113	(TOTAL NUMBER OF CARDS):
	153	PROPERTIES WITH VIEWS (included above):
	142	PROPERTIES WITH WATER FRONTAGE (included above):
	2021	DRA CERTIFICATION YEAR:

# **D.** Time Trending

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

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

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

The following is a summary of the analysis of the sales used broken down by year and a review of the Department of Revenues sales ratio studies:

Sales Analysis Results	<u>Year</u>	Median Ratio	<u>Year</u>	Median Ratio
	2018	86.0 %	2019	88.0 %
	2019	88.0 %	2020	89.0 %

To determine the trend factor for 2019 using the sales analysis, we took the difference between the 2018 and 2019 ratios (2.0), divided that number by the 2018 ratio of 86.0 = .023 annually or .001 monthly.

To determine the trend factor for 2020 using the sales analysis, we took the difference between the 2019 and 2020 ratios (1.0), divided that number by the 2019 ratio of 88.0 = .011 annually or .000 monthly.

DRA Analysis Results	<u>Year</u>	Median Ratio	<u>Year</u>	Median Ratio
	2018	84.9 %	2019	87.9 %
	2019	87.9 %	2020	87.1 %

To determine the trend factor for 2019 using the DRA figures, we took the difference between the 2018 and 2019 ratios (3.0), divided that number by the 2018 ratio of 84.90 = .035 annually or .002 monthly.

To determine the trend factor for 2020 using the sales analysis, we took the difference between the 2019 and 2020 ratios (.8), divided that number by the 2019 ratio of 87.9 = .009 annually or .000 monthly.

### Summary:

Both studies show a consistency with one another. With a date range of sales in the final analysis being 4/1/2020 through 7/14/2021, the trending analysis for 2020 was relied on. Both the DRA and our own analysis showed no market depreciation or appreciation, therefore no trending was applied in the preliminary or final analysis.

# E. Neighborhood Classification

#### **Market Value Influences**

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

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

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

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

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

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

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

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

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

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

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

Neighborhoods are classified by alphabetical letters, as follows:

<u>NC</u>					
A	-40%	F	+10%	J	+50%
В	-30%	G	+20%	K	+60%
C	-20%	Н	+30%	L	+70%
D	-10%	I	+40%	M	+80%

E = Average or most common

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

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

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

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

A "B" neighborhood generally denotes a road cut and stumped and very rough, but passable by 4x4 vehicles.

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

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

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

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

# F. Basic Mass Appraisal Process

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

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

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

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

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

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

# **G.** Assumptions, Theories & Limiting Factors

#### **Assumptions**

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

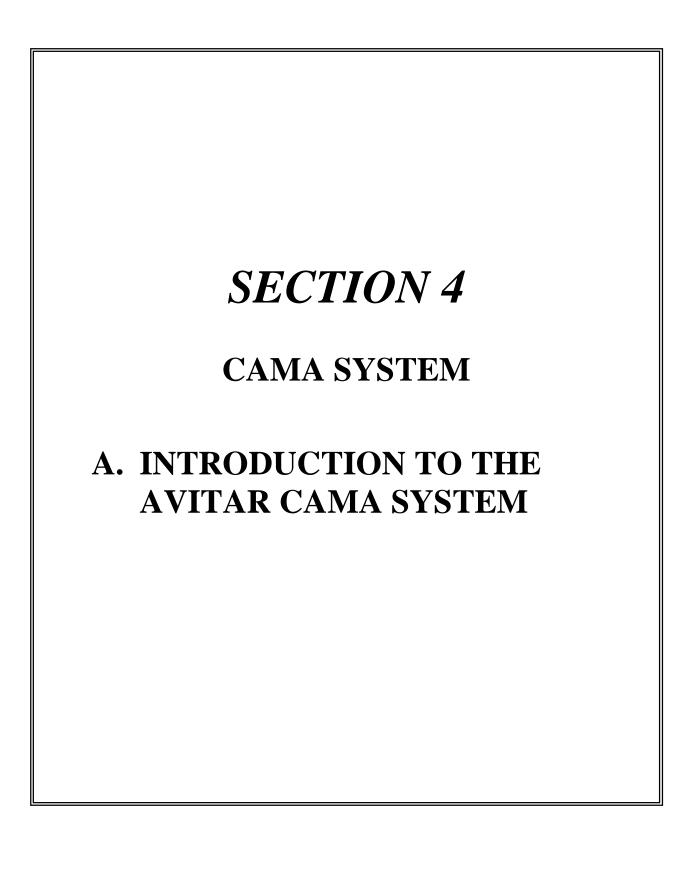
#### **Theories**

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

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

#### **Limiting Factors**

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



## A. INTRODUCTION TO THE AVITAR CAMA SYSTEM

#### **THE POINT SYSTEM** - An Industry Standard

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

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

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

#### **POINTS**

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

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

Roof Style & Example – Gable or Hip/Asphalt

Cover

Exterior Wall Example - Clapboard/Vinyl (Up to Two Different Exteriors can be

listed, using the two most predominant)

Interior Wall Example – Plaster/Wood (Up to Two Different Interiors can be listed,

using the two most predominant)

Floor Cover Example - Pine/Softwood & Carpet (Up to Two Different Floor

Covers can be listed, using the two most predominant)

# of Bedrooms # of Bathrooms # of Bath Fixtures Extra Kitchen Central Air

Generator

Fireplaces If no point value associated in the cost tables, then fireplaces are still

valued in the extra features.

Heat Example – Oil/FA Ducted (This is an oil fired furnace with forced air

ducted system)

Quality Example – A4 Exc (Here A=average, A1 is one grade better and A4 is

4 graders better)

Com. Wall Example – Comr

Example – Commercial Wall Frame Construction Use for commercial

buildings to account for various structures.

Size Adjustment

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

Base Rate

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

Bldg. Rate

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

Com. Wall Factor

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

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

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

# Bedroom & Bathroom Data

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

# **Sample Calculation**

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

## **Example Listing Data**

EXTERIOR WALLS Prefab Wood Panels Brick on Veneer		= 32 points = 37 points	
When two types exist, the average rounded integer	er is used	=	35
ROOF STRUCTURE & COVER Gable or Hip		= 3 points	
Asphalt or Comp.  Point values are added together		= <u>3 points</u>	6
Tomic values are added together			O
INTERIOR WALLS Drywall Plaster		= 27 points = <u>27 points</u>	
When two interior types exist, the average rounde	ed integer is used	=	27
HEATING FUEL & TYPE Oil Fuel Hot Water		= 1 point = <u>6 points</u>	
Heating points are calculated by multiplying fuel	by type 1 x 6	=	6
FLOOR COVER Carpet Hard Tile		= 10 points = <u>12 points</u>	
When two types exist, the average rounded integer	er is used	=	11
TOTAL STRUCTURAL POINTS COMPUTED		=	85

# 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						
0.00	0	1	2	3	4	This table represents the
0.5	10	9	8	7	6	This table represents the
1.0	14	13	10	9	7	value of the plumbing in
1.5	15	14	12	10	7	the building and its ability to effectively service the
2.0	15	15	13	10	8	residence based on the
2.5	15	15	15	12	11	number of bedrooms. 4
3.0	16	16	15	14	12	bedrooms & 4 baths is
3.5	16	15	15	15	14	better than 4 bedrooms &
4.0	16	16	16	15	14	2 baths.
UP	17	16	16	16	15	2 battis.

Indicated bedroom/bathroom ratio point value

= <u>12</u> (Add to previously computed structural points of 85)

#### TOTAL STRUCTURAL POINTS INDEX = 97

#### **QUALITY ADJUSTMENT FACTORS**

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

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

 $97 \times 1.10 = 1.067$  QUALITY ADJUSTMENT FACTOR

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

#### EFFECTIVE AREA CALCULATIONS

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

**EXAMPLE: BUILDING AREA CALCULATIONS** 

SUB AREA		ACTUAL	COST FACTOR	<b>EFFECTIVE</b>	
<u>IDS</u>			<b>AREAS</b>	<b>ADJUSTMENT</b>	<b>AREA</b>
FFF	(First Floor Finished)	=	864	1.00	864
UFF	(Upper Floor Finished)	=	864	1.00	864
GAR	(Attached Garage)	=	600	.45	270
<b>EPF</b>	(Enclosed Porch Finished)	=	192	.70	134
DEK	(Deck or Entrance)	=	192	.10	19
BMU	(Basement Unfinished)	=_	864	.15	130
	TOTAL AREAS GROSS	=	3,576	<b>EFFECTIVE</b> =	2,281

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

#### **EXAMPLE:**

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

#### SIZE ADJUSTMENT FACTORS

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

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

#### **STORY HEIGHT ADJUSTMENTS**

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

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

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

#### **Adjusted Base Rate Calculation**

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

#### FINAL BUILDING VALUE COMPUTATIONS

Effective Area x Adjusted Base Rate = Replacement Cost New (RCN) 2,281 x \$83.34 = \$190,098

REPLACEMENT COST NEW ROUNDED TO NEAREST \$100 = \$190,100

#### **DEPRECIATION TYPES & USE**

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

#### **EXAMPLE - 200 Year Old House**

<u>Condition</u>	Normal Age Depreciation is		
Very Poor	71%		
Poor	57% (See chart on prior page	(;	
Fair	42%		
Average	35%		
Good	28%		
Excellent	14%		

#### **EXAMPLE** - For the 200 year old home in good condition

Building Value	=	129,900
Depreciation	=	<u>x 28%</u>
Depreciation Value	=	- 36,372

Depreciated Bldg.	Value =	93,528
	- OR -	
Building Value	=	129,900
% Condition Good	=	x 72%
Depreciated Bldg.	Value =	93,528

All final values are rounded to the nearest \$100 for land and buildings alike.

Therefore, the indicated building value = \$93,500

**PHYSICAL:** Refers to the general condition of the building, or how well it has aged or

been maintained in comparison to new buildings. Here is where the assessor can allow for an adjustment for items that are not consistent with

the overall condition of the majority of the home.

**FUNCTIONAL:** Refers to the functional design of the building based on the current use,

design, layout and new technology available, over and above the normal

age depreciation.

**ECONOMIC:** Refers to depreciation caused by things which are exterior to the building

and usually not controllable by the owner. Excessive traffic, active railroad

tracks, airport nearby, are just a few examples.

**TEMPORARY:** Refers to depreciation given for a special reason which shall only exist for

a short period of time. This is generally used for new construction to account for varying stages during the construction, as of April 1<sup>st</sup> in the

assessing year.

#### **LAND VALUE COMPUTATIONS**

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

#### **SAMPLE LAND CHART**

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

Excess acreage at \$1,500 per acre

Base View Value = \$50,000 Base Waterfront = \$100,000

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

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

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

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

The land may further be adjusted by the assessor for unique situations for the quality and development of the site, driveway and topography with individual condition adjustments noted on the card and multiplying straight across. In addition, the assessor can include an overall additional condition for abnormal conditions such as shape, in addition to the site, driveway and topography by placing a factor from 1 to 999 in the condition field on the appraisal card. The appraiser can then positively or negatively adjust the land value.

\$15,600 x 1.10 Site x 1.00 Driveway x 1.00 Topography x .90 Condition (Wet) = \$15,444 or \$15,400 (rounded)

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

Excess road frontage, in amounts equal to the zone minimum, would be valued <u>only if there is enough excess land to support subdivisions based on the zoning requirements</u>. 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.

# SECTION 5

# UNDERSTANDING YOUR PROPERTY RECORD CARD

# ABBREVIATIONS, SAMPLES & DEFINITIONS

Notices may not be exact copies

342,390	576,300	*See 1.D. 182.550 ac
137,800	BEACH AND/OR LANDSCP, MAIN WATERBO85 - MODERATE S 100 61,800 0	JENNESS POND * 100.000 wf BEACH AND/OR I
	100 63,000 0	D OTHER 1,575.000 ff
N 5,076	58 90 ROLLING 100 33,900 66 F	UNMNGD OTHER 114.660 ac x 2,500 X
N 78,100 N 52,100 N 7,514	90 - ROLLING 100 /8,100 0 90 - ROLLING 100 52,100 0 00 801 802 100 22,000 00	2.000 ac 83,000 E 39.890 ac x 2,500 X
GOOL Tax	Site Road DWay Topography Cond Ad Valor	RURAL Minimum Acreage: 2.00 Minimum Front  ype Units Base Rate NC  2.000 E
LAST REVALUATION: 2020	LAND VALUATION (11)	LAND
2020 \$ 487,300 \$ 39,900 \$ 342,390 Parcel Total: \$ 869,590		
2019 \$ 328,200 \$ 32,800 \$ 220,522 Parcel Total: \$ 581,522		
<b></b>	100 3,000.00 100 3,000 INT FS; IN BMU 20	FIREPLACE 1-STAND
Year Building Features Land	7,00 70 1,372 EST; SNOW/BRICK	PATIO 200 10 x 20
	11.00 40 1, 10.00 60 1,	DRT WOOD 240 WOOD 144
CP[ VQY P ASSESSING	Size Adj Rate Cond Market Value Notes  167 7.00 10 175 EST; SNOW	Feature Type         Units Lngth x Width Size Adj           PATIO         150         10 x 15         167
MUNICIPAL SOFTWARE BY AVITAR	EXTRA FEATURES VALUATION (9)	EXTRA FEA
	FNDTN=STONE & CONCRETE. LAND=OWNER SAYS 252+ACRES RES-POND IS AMENITY TO PROP;LOW POSTED BSMNT; DNPU FFF LIBRARY OR OFFICE AS BEDROOMS;TQF=14'; 36X22 BMU FLAT ROOF;4/19; EXTENSIVE RENO ON-GOING; HQ, WAINSCOTTING, EXPOSED BEAMS, CUST DETAIL FEAT, BLT INS, TILE BTHS/SHOWERS ETC;REMVD TREES=UNOBST VU; UC=SOME FLRS/TRIM, KIT, MISC BTH FIX/PAINT,ELEC WORK, STAIRWAYS; 1/20; DNVI, PU AC, DECK, ENT, EST COMPLETE, RMVD UC;	09/21/20 ERHC WHITE; IT ONLY OF THE CONTROL OF THE
	NOTES (7)	LISTING HISTORY (6)
	Book         Page         Type         Price Grantor           3587         2609         U I 51         525,000""	DOE, JOHN         Date         Book           FQY. "ICPG         03/12/2018 3587
(3)  ANYTOWN Printed: 04/01/2021  PICTURE (8)	Card: 1 of 1 (2) 123 MOUNTAIN ROAD  SALES HISTORY (5)	Map: 000R42

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

- 1) <u>MAP/LOT/SUB</u> 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) <u>CARD # OF #</u> 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) <u>OWNER INFORMATION</u> 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) <u>SALE HISTORY</u> 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) <u>LISTING HISTORY</u> 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) <u>NOTES</u> 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) **<u>PICTURE</u>** Intended to represent some aspect of this tract of land such as view, waterfront or site or outbuildings.
- 9) <u>EXTRA FEATURES VALUATION</u> This area contains the valuation of fireplaces, pools, sheds, detached garages, etc., (a table listing all descriptions and rates can be found in *Section 9C*.), and displays a description (as well as dimensions when appropriate), the unit rate, condition and final value. The grand total is rounded to nearest \$100. Also, included is a brief notes section for each extra feature item listed.
- 10) PARCEL TOTAL TAXABLE VALUE Is located about halfway down the right side of the card and displays prior years and current assessed value summarized as buildings, features and land and then the card total value. In the case of a multi-card parcel, in the current year column an additional value will be displayed for the total parcel value just below the card total value, whereas the prior year values will only show the total assessed value of the entire parcel.
- 11) <u>LAND VALUATION</u> This area provides all the information necessary for land valuation.

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

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

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

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

<u>Driveway</u> - A brief description of the driveway such as none, gravel, paved, stone, etc.

<u>Road</u> - A brief description of the road such as paved or gravel.

<u>Land Type</u> - Refers to specific codes used to classify land use. These are all listed and defined in *Section 9C*.

<u>Units</u> - Size of land being assessed on each line.

AC = Acres

FF = Front Feet (Road Frontage) SF = Square Feet

WF = Waterfront Feet

If there are views, they will display here with subject, distance, depth and width as defined in Section 9.C.

<u>Base Rate</u> - 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.

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

<u>Site</u> - 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.

<u>Dway</u> - Land line one only and displays the adjustment factor, if any, associated with the description.

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

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

Ad Valorem - Market value.

<u>SPI</u> - Soil Potential Index is used to regulate the per acre rate of the current use land based on the range of value provided by the state. Current use condition for grade, location & site quality as defined in DRA Current Use Rules for forest categories. An entry of 100 means the maximum value and 0 means the minimum. The SPI is provided by the landowner for farm land.

 $\underline{R}$  - This is used for the current use recreation discount. If the recreation discount is granted, a "Y" will appear in this column.

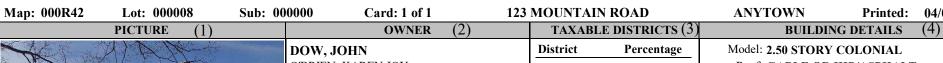
<u>Tax Value</u> - Is the taxable value of all land being appraised, including the land assessed under current use.

Notes - Brief information about each land line or the "COND" adjustment.

12) See Section 1.D. Listing the Property – Views. Views & Section 9.C. Final Valuation Tables (Views & Waterfront).



Page 99



O'BRIEN, KAREN JOY 123 MOUNTAIN ROAD

**Permit Type** 

RENOVATION

**PERMITS** 

(5)

**Notes** 

FIRST PERMIT # 201800097

ANYTOWN, NH 01324

11/20/19 2019000256

Permit ID

06/11/18 2018000097 RENOVATION

Date

Roof: GABLE OR HIP/ASPHALT

Ext: CEDAR/REDWD

Int: DRYWALL/PLASTERED

Floor: HARDWOOD/PINE/SOFT WD

Heat: GAS/FA DUCTED

Bedrooms: 4 Baths: **5.0** Fixtures: 18 Extra Kitchens: Fireplaces:

Quality: A6 EXC+20

A/C: Yes 100.00 %

Com. Wall:

\$ 123.97 Sq. Foot Cost:

Generators:

Size Adj: **0.8492** Base Rate: RSA 88.00 Bldg. Rate: 1.4087

BUILDING SUB AREA DETAILS				
ID	Description	Area	Adj.	Effect.
ATU	ATTIC	1140	0.10	114
UFF	UPPER FLR FIN	1140	1.00	1140
FFF	FST FLR FIN	2127	1.00	2127
BMU	BSMNT	1580	0.15	237
TQF	3/4 STRY FIN	132	0.75	99
DEK	DECK/ENTRANCE	1221	0.10	122
RBF	RAISED BSMNT	1339	0.75	1004
CTH	CATHEDRAL	660	0.10	66
ENT	ENTRY WAY	44	0.10	4
GLA:	3,366	9,383		4,913

2020 BASE YEAR BUILDING VALUATION (8) Market Cost New: \$ 609,065

Year Built: 1776 Condition For Age: EXCELLENT 20 %

Physical:

Functional: **Economic:** 

Temporary:

Total Depreciation: 20 %

**Building Value:** \$ 487,300

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

Model – Story Height/Building Type

Roof - Style & Material Cover

A/C - Central Air

Ext - Exterior Wall Cover Generators

Int - Interior Wall Material

Ploor - Floor Cover Material

Quality - Building Quality Description

Com Wall - Commercial Wall Structure

**Heat** - Type & Fuel Size Adj - Size Adj Factor Bedrooms - # of Bedrooms Base Rate - Bldg Sq Ft Cost

Bath - # of Baths Bldg Rate - Overall bldg factor, based on prior

bldg description

Extra Kitchens – In-law or Living Area Kitchen

- 5) **PERMITS** Area to keep track of issued building permits, manually or automatically from the Avitar Building Permit module, if town building inspector is using that module.
- 6) **BUILDING SKETCH** It is the area in which the CAMA generated sketch can be found. Labeling of all sections is located within each area. The acronyms in the sketch, which consists of three letters, are shown to the right of the sketch in the Building Sub Area Details section in a more readable, but still in an abbreviated format.
- 7) <u>BUILDING SUB AREA DETAILS</u> This shows the Sub Area ID and description, the actual area for each sub area, the cost factor associated with it as a percentage of the Building Square Foot Cost and the effective area, which is the actual area times the cost factor.

Example:

A first floor finished (FFF) might be worth \$86/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 x \$86 base rate = \$860. As you can see, using the adjustment this way is the same, but it enables the computation of the total effective area for use in the overall size adjustment computation and for comparing the effective area of comparable structures.

8) **BASE YEAR BUILDING VALUATION** - Is calculated by multiplying the total effective area by the Building Adjusted Base Rate, displayed just above and to the right of the sketch. This represents the undepreciated value of the structure, or rather the cost to replace the structure with a similar structure at the time the assessment was made,

based on the local market data. The base year is the year of the last valuation update and the year from which the age depreciation of the building is computed.

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

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

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

Building Market Cost New = \$227,000  
Total Depreciation = 21% 
$$\frac{x}{179.330}$$
 (100% - 21%=79% or .79)

Rounded to \$179,300 = Building Assessment

# GENERAL COMMONLY USED ABBREVIATIONS

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

#### SAMPLE - LIST LETTER

TOWN OF ANYTOWN 325 MAIN STREET ANYTOWN, NH 04367

> DOW, JOHN''( 'ICP G 145 O QWP VCKP TQCF """ANYTOWN, NH 04567

Map Lot Sub: 0000T64 00000: 000000

**April 1, 2021** 

#### **Dear Property Owner:**

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

At this time, Avitar is scheduling appointments for interior inspections. The purpose of the interior inspection is to verify the data listed on your property record card for accuracy ie. number of bedrooms and baths and to determine the overall condition. Please call during the times specified below to set up an appointment (at a later date) to view the interior of your property. Also, please note this phone will only be answered during the specified dates and times.

#### Please call 603-123-4567 STARTING Monday, 4/12/21 thru Thursday, 4/8/21

**between 8:00 am & 4:30 pm** to arrange an appointment in the near future for an interior inspection of your property. Please have this notice available when you call.

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

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

P.S. It is important to note the phone may be busy during the first day of calls, as such, please be patient when calling.

#### SAMPLE - PRELIMINARY NOTICE OF VALUE

Town of Anytown Board of Selectmen 123 Main Street Anytown, NH 02345

> DOW, JOHN & JANE 123 MOUNTAIN ROAD ANYTOWN, NH 02345

Map Lot Sub: 000R42 000008 000000

#### NOTICE OF PRELIMINARY ASSESSMENT VALUES - July 6, 2021

#### Dear Property Owner:

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

To view your property record card online, go to www.avitarassociates.com and select Online Data.

Log in using the Subscriber option with Username: anytown and Password: anytowntwn.

The website also provides links to resources designed to help you understand the codes, notes, abbreviations, and other information on your property record card. Data will be available for 30 days on this website, but informal review appointments are not necessarily available for 30 days.

If you feel an error exists and would like to schedule a phone appointment to review your assessment or to contact us with specific questions, please go to **www.avitarassociates.com/appointments** for details. Appointments are only available for a limited time (not necessarily for 30 days), therefore we urge you to logon as soon as possible and schedule an appointment to ensure you are afforded the opportunity for review. If you do not have access to the internet, and no one else is available to assist you, contact the Town Hall and they can make an appointment for you. Unlike in previous years, we will not be holding face to face meetings this year. Rather, we will contact you at the phone number you provide for your scheduled appointment.

We know many of you are also concerned about the impact that this pandemic will have on property values. As assessments are as of April 1, we have been monitoring the market closely and have not seen any impacts up to that point. That does not mean it will not have an impact, only that perhaps due to the historically low interest rates and a shortage of housing stock we have not yet seen evidence to indicate a market change.

The value of solar energy systems are now being included in your assessment. If your Town has adopted a solar exemption and you have applied for it and been approved, the solar exemption will appear on your tax bill but not on your assessment.

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

This pandemic has changed our normal appointment and review process. We appreciate your patience and thank you for your cooperation.

Land Value: \$ 342,390 Buildings/Features: \$ 527,200 Total Parcel Value: \$ 869,590

### SAMPLE - SECOND NOTICE OF VALUE AFTER PRELIMINARY HEARINGS

Town of Anytown Office of the Selectmen ""325 Main Street Anytown, NH 02367

DOW, JOHN" ("ICPG 145 MQWP VCIP TQCF ANYTOWN, NH 02367

Map Lot Sub: 000001 000001 000001

### August 5, 2021

Dear Property Owner:

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

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

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

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

Sincerely, Avitar Associates of NE, Inc. Contract Assessor

Land Value: \$ 73,300 Improvements: \$ 163,800 Total Parcel Value: \$ 237,100

### **DEFINITIONS**

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

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

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

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

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

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

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

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

**Appraisal Date:** The date as of which a property's value is estimated.

**Appraisal Methods**: The three methods of appraisal, that is, the cost approach, income approach, and sales comparison approach.

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

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

Assemblage: The assembling of adjacent parcels of land into a single unit. Compare "plottage".

**Assess:** To value property officially for the purpose of taxation.

**Assessed Value**: (1) A value set on real estate by a government as a basis for levying taxes; (2) The monetary amount for a property as officially entered on the assessment roll for purposes of

computing the tax levy. Assessed values differ from the assessor's estimate of actual (market) value for three major reasons: fractional assessment ratios, partial exemptions, and decisions by assessing officials to override market value.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Encumbrance:** Any limitation that affects property rights and value.

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

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

**Estate:** A right or interest in property.

**Expense:** A cost, or that portion of a cost, which under accepted accounting procedures, is chargeable against income of the current year.

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

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

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

Functional Depreciation: Synonymous with the preferred term "obsolescence".

**Functional Obsolescence:** Loss in value of a property resulting from changes in tastes, preferences, technical innovations, or market standards.

Gross Lease (GR): Is a monthly rent including an estimated utility cost.

**IAAO:** International Association of Assessing Officers.

**Improvements:** Buildings, other structures, and attachments or annexations to land that are intended to remain so attached or annexed, such as sidewalks, trees, drives, tunnels, drains, and sewers. Note: Sidewalks, curbing, sewers, and highways are sometimes referred to as "betterment", but the term "improvements" is preferred.

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

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

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

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

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

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

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

**Lessor:** The person granting a possessory interest in property by lease.

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

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

**Listing:** Performing an interior inspection of a property/building.

**Market Approach:** Any valuation procedure that incorporates market-derived data, such as the stock and debt technique, gross rent multiplier method and allocation by ratio.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Ratio Study**: A study of the relationship between assessed values and market sales data.

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

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

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

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

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

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

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

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

**Stratification:** The division of a sample of observations into two or more subsets according to some criterion or set of criteria. Such a division may be made to analyze disparate property types, locations, or characteristics, for example.

**Subdivision:** A tract of land that has been divided into marketable building lots and such public and private ways as are required for access to those lots, and that is covered by a recorded plat.

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

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

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

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

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

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

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

**Uniformity:** The equality of the burden of taxation in the method of assessment.

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

Variance: A measure of dispersion equal to the standard deviation squared.

**Zoning:** The exercise of the police power to restrict landowners as to the use of their land and/or the type, size, and location of structures to be erected thereon.

### SECTION 6

### **SALES DATA**

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

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

Effective date of this revaluation is  $\frac{4}{1}$ 2021.

Sales that occurred between  $\frac{4/1/2019}{201}$  and  $\frac{4/1/2021}{201}$  were used in the preliminary analysis.

Sales that occurred between  $\frac{4/1/2020}{20}$  and  $\frac{7/14/2021}{2021}$  were used in the final analysis. Sales after  $\frac{4/1}{2021}$  may not have been visited for verification.

A total of 34 qualified sales were used in the preliminary analysis/testing & 25 qualified sales were used in the final analysis/testing.

### B. Qualified & Unqualified Sales Report

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

The sales list includes the following abbreviations, defined here:

### LC=Land Use Code

CI Comm/Ind

EX-F Exempt-Federal

EX-M Exempt-Municipal

EX-P Exempt-PILT

EX-S Exempt-State

R1 1F Residential (1F = One Family)

R1A 1F Residential Water Access

R1W 1F Residential Waterfront

R2 2F Residential (2F = Two Family)

R2A 2F Residential Water Access

R2W 2F Residential Waterfront

R3 3F Residential (3F = Three Family)

R3A 3F Residential Water Access

R3W 3F Residential Waterfront

R4 4F Residential (4F = Four Family)

R4A 4F Residential Water Access

R4W 4F Residential Waterfront

UTL Utility-Other

UTLE Utility-Electric

UTLG Utility-Gas

UTLW Utility-Water

### NC=Neighborhood Code

```
60%
                  40% Below the Average
Α
В
            70%
                   30% Below the Average
C
            80%
                  20% Below the Average
D
            90%
                   10% Below the Average
E
            100% Average for the Town
F
            110% 10% Above the Average
G
            120% 20% Above the Average
Η
            130% 30% Above the Average
I
            140% 40% Above the Average
J
            150% 50% Above the Average
K
            160% 60% Above the Average
L
            170% 70% Above the Average
M
            180% 80% Above the Average
N
            190% 90% Above the Average
P
            200% 100% Above the Average
Q
            225% 125% Above the Average
R
            250% 150% Above the Average
S
            275% 175% Above the Average
T
            300% 200% Above the Average
X
            Backland
                         Not Having Road Frontage
```

BR=Building Square Foot Rate – See Section 9C Final Cost Tables

### SH=Story Height

	$\mathcal{C}$		
A	1 Story Frame	E	2.5 Story Frame
В	1.5 Story Frame	F	2.75 Story Frame
C	1.75 Story Frame	G	3 Story Frame
D	2 Story Frame	Н	3.5+ Story Frame
	•	I	Split Level

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

## Wentworth Sales Analysis Report

\$ 236,400	HUTCHISON TRUST OF 201		04/29/2020		3,451								
	Q	I	\$ 393,000	\$ 369,000	RSA C	E	R1	3.70	01	800000	000001	000005	1.065
\$ 159,700	ARDEN FOREST LLC										CU - OK TO USE!!!!!!!!!!	CU - OK 7	
	0	<	\$ 193,600	\$ 182,500		H	CUMW	150.45 C	01	000001	000001	000004	1.061
\$ 259,900	Q NLB REVOCABLE TRUST	1	\$ 308,400 10/15/2020	\$ 291,000	RSA C 3,357	ਸ	R1	2.18	01	000030	000007	000011	1.060
\$ 30,300	Q HARRIS, NEIL	<	\$ 15,800 · · · · · · · · · · · · · · · · · ·	\$ 15,000		Ħ	R1	15.80	01	000010	000001	000008	1.053
\$ 290,100	Q ANDERSON, BENJAMIN	-	07/06/2020	\$ 380,000	4,421	į.	2	3./6	9	000009	000001	000005	1.04/
\$ 143,300	NELSEN, DONALD & LITA		06/24/2020		33						CU - OK TO USE!!!!!!!!!!	CU - OK 1	
	Q	Ι	\$ 183,400	\$ 176,000	RSA B	D	R1	49.67	01	000001	000002	000011	1.042
\$ 38,800	Q DIFILLIPO, ROCCO	<	\$ 56,700 °C 06/12/2020	\$ 55,000	MHC A 270	Ħ	R1	5.50	01	000023	000002	000001	1.031
\$ 0	ICER LLC			# £0,000		t	2	;	2	0010-0	000001	90001	1.020
\$ 184,000	BATES, CHERTL	<	\$ 25 700	\$ 25 000	4,101	I)	₽	5 50	01	0013-3	000001	000011	1 028
	Q	I	\$ 384,900	\$ 375,000	RSA E	Ħ	R1	1.45	01	000011	000001	000005	1.026
\$ 95,400	DOWNING, JANET M		06/22/2021		,27								
	Ω		\$ 148,800	\$ 145,000	MHS A	D	R1	3.50	01	000013	000007	000005	1.026
\$ 0	Q ICER LLC	<	\$ 25,300 · · · · · · · · · · · · · · · · · ·	\$ 25,000		Ħ	R1	6.45	01	0013-2	000001	000011	1.012
\$ 164,800	SMITH, LOIS L		09/08/2020		1,915								
	Q		\$ 213,600	\$ 215,500	RSA A	D	R1	1.09	01	00001A	000006	000011	0.991
\$ 111,800	Q ALEXANDER & O - WENTWO	-	\$ 138,500 10/21/2020	\$ 139,800	MHS A 1,242	Ħ	R2	2.74	01	000011	000004	000013	0.991
\$ 111,900	MAUCHLY, DEBORAH L		01/05/2021									3 DOM	
	Q	I	\$ 285,500	\$ 290,000		Ħ	R1W	50.64	01	000002	000006	800000	0.984
\$ 202,600	Q WARBIN, RICHARD C	-	\$ 274,500 03/08/2021	\$ 280,000	RSA A 1,616	Ħ	R1	37.90	01	000008	000002	000007	0.980
\$ 27,300	CASSIDY, JOHN R		10/19/2020										
	Q	<	\$ 53,200	\$ 54,533		E	R1	6.30	01	000013	000001	000001	0.976
\$ 167,300	PIKE, RICHARD M		11/25/2020		,74								
	Q		\$ 292,500	\$ 304,000	RSA B	Ħ	R1	1.56	01	800000	000002	000002	0.962
\$ 159,700	Q THIERIOT, MICHAEL	<	\$ 193,600 ° 07/06/2021	\$ 210,000		Ħ	CUMW	150.45 C	01	000001	000001	000004	0.922
\$ 142,100	LEET UTILITY LLC		06/18/2021		1,440								
	Q	I	\$ 173,600	\$ 190,000	RSA A	Е	R1	1.44	01	000014	000004	000013	0.914
\$ 100,500	Q PATTEN, ADAM J	I	\$ 161,200 11/02/2020	\$ 190,000	RSA A 1,175	Ħ	R1	1.00	01	000004	000010	800000	0.848
Prior Year Assessment	Grantor		Sale Date		Eff. Area							Sale Note	
	Q Unqualified Description	I (	Assessment	Sale Price	BR SH	NC	$\mathbf{LC}$	Acres	Zone	Sub	Lot	Мар	Ratio

\$ 141,700	WRIGHT TRUSTEE, TANYA	05/17/2021		1,897								
	I O	\$ 160,200 I Q	\$ 140,000	E RSA A	Ħ	R1	1.55 R1	01	000005	000007	1.144 000011	1.14
\$ 73,400	AVERY, TRAVIS	07/14/2021		604								
	I Q	\$ 95,900 I Q	\$ 85,000	E RSA B	Ħ	R1	4.88	01	000011	000003	1.128 000012	1.128
\$ 218,100	HANBURY, RICHARD	04/14/2020		2,695								
	I O	\$ 287,000 I Q	\$ 260,000	E RSA C	Ħ		2.60 R1W	01	000012	000004	1.104 000005	1.104
Prior Year Assessment	Grantor	Sale Date		Eff. Area							Sale Note	
	I Q Unqualified Description	Assessment	Sale Price	BR SH	NC	$\mathbf{LC}$	Acres	Zone	Sub	Lot	Map	Ratio

## Wentworth Sales Analysis Report

Ratio	Map Sale Note	Lot	Sub	Zone	Acres	LC	NC	BR SH Eff. Area	Sale Price	Assessment Sale Date	-	Q Unqualified Description Grantor	Prior Year Assessment
0.000	000001	000002	00006В	01	0.00	R1	E		\$ 1	\$ 0 10/28/2019	<	U FAMILY/RELAT GRNTR/E MCCULLOCK, CAROL	\$ 31,600 ge 121
0.001	800000	000011	00007A	01	2.64	R1	×		\$ 3,011,000	\$ 2,500 01/11/2021	۷	U MPC-CAN SELL SEPRTLY KING FOREST INDUSTRIES	\$ 5,100
0.015	800000	000011	000041	01	10.59	R1	Ħ		\$ 3,011,000	\$ 43,900 01/11/2021	<	U MPC-CAN SELL SEPRTLY KING FOREST INDUSTRIES	\$ 37,500
0.030	800000	000010	000001	01	2.89	R1W	Е		\$ 3,011,000	\$ 88,900 °C 01/11/2021	۷	U MPC-CAN SELL SEPRTLY KING FOREST INDUSTRIES	\$ 101,200
0.039	000005	000005	000016	01	2.17	R1	Ħ		\$ 3,011,000	\$ 117,200 °. 01/11/2021	۷	U MPC-CAN SELL SEPRTLY KING FOREST INDUSTRIES	\$ 37,200
0.080	000011 0000 SOLD W/ 5-1-13	000001	0013-3	01	5.50	R1	Е		\$ 320,000	\$ 25,700 °. 06/25/2021	ı	U MPC-CAN SELL SEPRTLY GRIGNON, ANDREW	\$ 0
0.086	000008	000003	000003	01	9.98	RIW	×		\$ 95,000	\$ 8,200	۷	U MPC-CAN SELL SEPRTLY	6 0 500
0.148	000008	000010	000003	01	5.70	R1	Ħ	RSA B	\$ 3,011,000	700		U MPC-CAN SELL SEPRTLY	ي دوره
0.307	000010	000005	000004	01	5.25 C	CUUW		1,412	\$ 70,000	01/11/2021 \$ 21.500	<	U ESTATE SALE/FDCY COV	\$ 253,100
l .										10/08/2020			\$ 23,500
0.361	000010	000005	000007	01	5.25 C	CUUW	D		\$ 70,000	\$ 25,300 10/08/2020	۷	U ESTATE SALE/FDCY COV YOUNG, LEWIS	\$ 44,200
0.541	800000	000001	000009	01	0.89	CI	Е	CST A 7,565	\$ 1,645,133	\$ 889,400 04/17/2019	l I	U BUSIN AFFIL GRNTR/E WENTWORTH DG, LLC	\$ 497,900
0.591	000013 NOT IN CU	000013 000004 000019 NOT IN CU AT TIME OF SALE;	000019 OF SALE;	01	13.78 C	CUUO	Е		\$ 56,533	\$ 33,400 12/10/2019	) V	U ABUTTER SALE FENUCCIO JR, RICHARD P	\$ 33,000
0.723	000011	000002	000003	01	132.00 C	CUUW	В		\$ 135,000	\$ 97,600	<	U MPC-CAN SELL SEPRTLY HILL FAMILY TRUST	\$ 124,400
0.841	000005 000001 SOLD W/ 11-1-13-3	000001 1-1-13-3	000013	01	5.95	R2	Ħ	RSA D 2,435	\$ 320,000	\$ 269,100 06/25/2021	1	U MPC-CAN SELL SEPRTLY GRIGNON, ANDREW	\$ 187,500
0.949	800000	000011	000003	01	10.08	CI	Е	IND A 60,034	\$ 3,011,000	\$ 2,858,700 01/11/2021	l I	U MPC-CAN SELL SEPRTLY KING FOREST INDUSTRIES	\$ 2,247,900
0.964	000004	000003	000013	01	13.91	R1	D	MHC A 270	\$ 42,533	\$ 41,000 · · · · · · · · · · · · · · · · · ·	V	U ABUTTER SALE CERSOSIMO INDUSTRIES I	\$ 35,700
1.033	000010 ALSO CU	000004	000022	01	87.04	R1	×		\$ 47,533	\$ 49,100 · · · · · · · · · · · · · · · · · ·	<	U ABUTTER SALE MARTONE, NICOLAS	\$ 62,100
1.037	800000	000003	000006	01	23.20	RIW	E	RSA A 1,997	\$ 95,000	\$ 98,500 01/10/2020	۷	U MPC-CAN SELL SEPRTLY BRECK, DAVID Z & PAULI	\$ 62,300
1.307	800000	000011	000026	01	1.52	R1	Ε	RSA B 2,134	\$ 145,020	\$ 189,600 09/25/2019	ı	U FORECLOSURE CASSELL, TONY A	\$ 155,100
1.307	000008	000011	000026	01	1.52	R1	E	RSA B 2,134	\$ 145,020	\$ 189,600 09/25/2019	ı	U FINANCIAL CO GRNTR/E CITIMORTGAGE, INC.	\$ 155,100

	U ABUTTER SALE	\$ 44,800 V	\$ 20,000	E	W	5.27 R1W	01	000012	000004	800000	2.240
\$ 118,200		03/11/2020									l .
	U RSA 79-A CURRENT USE	\$ 214,300 V	\$ 105,000	E	1	67.22 R1	01 6	000002	000002	000004	2.041
\$ 40,900	U RSA 79-A CURRENT USE BRECK, DAVID Z & PAULI	\$ 49,500 V 09/17/2019	\$ 25,000	Ħ	UH	21.18 CUUH	01 2	000002	000001	000007	1.980
\$ 105,100	SECRETARY OF VETRANS A	07/02/2020		2,134			K IAX;	GRANIOR EXEMPI FROM IRANSFER IAX;	EXEMPT FR	GRANIOL	
	U FINANCIAL CO GRNTR/E	\$ 189,600 I	\$ 100,000	E RSA B	1	1.52 R1		000026	000011	800000	1.896
\$ 129,200	MCCLAY, ROBERT	07/09/2020		2,882							1
	U IMPROVED POST SALE	\$ 227,300 I	\$ 123,000	E RSA B	1	2.69 R1	01	000004	000001	800000	1.848
\$ 198,900	TOOMEY, GLENDA A.	03/31/2021		2,681							
	U FAMILY/RELAT GRNTR/E	\$ 269,300 I	\$ 150,000	E RSA C	1	7.20 R1	01	000035	000002	000004	1.795
\$ 39,000	CARPENTER, ESTATE OF R	03/18/2020		152							
	U ESTATE SALE/FDCY COV	\$ 56,800 I	\$ 32,000	E MHC A	_	1.70 R1	01	000018	000005	000011	1.775
\$ 26,800	MELENDY, MARY R	04/30/2020		<u>₩</u>	PROV,	TE TO IM	₹ HOUSE SI	WORK DONE TO PARTIALLY CLEAR HOUSE SITE TO IMPROV A	NE TO PART	WORK DO	
	U IMPROVED POST SALE	\$53,700 V	\$ 30,500	E	1	2.57 R1	01	00006A	000013	800000	1.761
\$ 115,800	BLACKBURN, BRUCE G &	08/14/2020		1,776		WWW NC	LOCATE	NEVER LISTED ON MLS COULD NOT LOCATE ON WWW	STED ON ML	NEVER LI	
	U INSUFCNT MKT EXPOSUR	\$ 159,000 I	\$ 100,000	E RSA D	1	0.75 R1	01	000006	000007	800000	1.590
\$ 62,300	GAGNON, KENNETH A	08/16/2019		867							
	U INSUFCNT MKT EXPOSUR	\$ 124,800 I	\$ 80,000	C RSA A	A	0.48 R1A	01	000013	000003	000005	1.560
\$ 48,500	BROWN, ESTATE OF KENT	11/02/2020		600							
	U ESTATE SALE/FDCY COV	\$ 62,200 I	\$ 40,000	E RSA A	_	3.40 R1	01	000007	000002	000001	1.555
\$ 235,000	ANDREWS-BENTIVEGNA, JO	01/26/2021		2,691							
	U INVESTIG IN PROGRESS	\$ 306,500 I	\$ 200,000	E RSA D	_	2.20 R1	01	000003	000001	000002	1.533
\$ 74,600	INGLE, JEFFREY J	08/11/2020		608							
	U IMPROVED POST SALE	\$ 98,700 I	\$ 65,000	E MHS A	-	2.16 R1	01	000009	000008	000005	1.518
\$ 108,800	KOBUS, DANIEL B	05/07/2019		1,270					L 13-7-2;	SALE INCL 13-7-2;	
	U MPC-CAN SELL SEPRTLY	\$ 221,600 I	\$ 159,933	D RSA B	W	3.23 R1W	01	000001	000007	000013	1.386
\$ 66,600	CHASE, ANDREW	01/29/2021		1,03							
	U ESTATE SALE/FDCY COV	\$ 80,300 I	\$ 58,500	E MHS A	_	2.00 R1	01	000001	000002	000001	1.373
\$ 74,800	MACK, KEVIN R	10/01/2019		1,264		WW	IND ON W	NOT LISTED ON MLS, COULD NOT FIND ON WWW	ED ON MLS,	NOT LIST	
	U INSUFCNT MKT EXPOSUR	\$ 88,700 I	\$ 65,000	E MHS A	-	1.10 R1	01	000028	800000	000005	1.365
\$ 128,800	US BANK TRUST N.A	04/16/2019		1,238							
	U FINANCIAL CO GRNTR/E	\$ 161,300 I	\$ 119,900	E RSA B		11.20 R1	01 1	000002	000004	000013	1.345
\$ 189,000	NORTHERN PRECISION	01/11/2021		2,883							
	U BUSIN AFFIL GRNTR/E	\$ 252,300 I	\$ 189,000	E COA B	I	0.32 CI	01	000002	000010	800000	1.335
\$ 36,700	PASKAVITCH, JARED P	05/24/2019									
	U ABUTTER SALE	\$ 105,300 V	\$ 80,000	E		19.10 CI	01 1	000010	000002	000007	1.316
\$ 115,500	BOURGOIN, DAVID R.	11/04/2019		1,014							
	U ESTATE SALE/FDCY COV	\$ 141,200 I	\$ 108,000	E RSA B	W	0.50 R1W	01	800000	000002	000012	1.307
Prior Year Assessment	Grantor	Sale Date		Eff. Area						Sale Note	

000 75 \$		0/10/10001									
	,700 V U FAMILY/RELAT GRNTR/E	1 \$ 29,700	\$	E	CUUH	6.97	01	000001	000005	000002	29,700.000
\$ 27,100	,800 V U FAMILY/RELAT GRNTR/E GOLD, CALMAN	1 \$ 27,800 07/07/2020	€9	н	R1	2.10	01	000016	000007	000011	27,800.000
\$ 23,200	\$00 <	06/21/2021	es.	t.	COOH	2.80	01	000009	000006	000005	25,800.000 000005
\$ 31,500		01/15/2020	72		:		: :				
\$ 21,100	1 U	1 \$ 23.600	A A	C RSA	R1	6.45	01	000002	000003	000007	23.600.000
\$ 21 100	,100 V U FAMILY/RELAT GRNTR/E	1 \$ 13,100	↔	В	CUUH	5.37	01	000002	000004	000007	13,100.000
\$ 5,300	HILL FAMILY TRUST	10/21/2019	<i>≨</i>		×1×	3.22	01	UUUUbA	000002	000008	4,200.000
\$ 22,500	200 V	01/04/	\$ 1,667	ı tı	Z X		2 9	000002	000003	000013	24./15
\$ 262,800	17	04/14	2,397	1			2				2
	100 I U		A C \$15,000	D RSA	R1	8.40	01	000013	000013	800000	22.807
\$ 64,100		01/2	97								
	I U	0 \$ 138,800	HS A \$11,000	E MHS	R1	8.00	01	000002	000006	000011	12.618
\$ 27,100		01/2		,			1				
	V U	0 \$ 27,800	\$ 5,000	T	R1	2.10	0	000027	000007	000011	5.560
\$ 149,300	HILLIS, STEPHANIE & BR	04/01/2021	2,597 » 35,000	E KSA	7	0.96	01	OR WWW	NOT FOUND ON MLS OR WWW	NOT FOU	5.360
\$ 184,600	7	07/2	,181		2		2				
	,900 I U FORECLOSURE		A E \$78,205	E RSA	R1	1.45	01	000011	000001	000005	4.922
\$ 125,900	FEDERAL NATIONAL MORTG	01/2	2,421								
	,900 I U FINANCIAL CO GRNTR/E	0 \$ 234,900	A C \$ 54,000	E RSA	R1	0.98	01	000006	000001	800000	4.350
\$ 91,000	PORT THOMAS INC	04/02									
	V U	0 \$80,900	\$ 20,000	Е	R1	23.40	01	000022	000001	000011	4.045
\$ 184,600		02/2	4,181				SFER TAX	GRANTOR EXEMPT FROM TRANSFER TAX	R EXEMPT I	GRANTO	
	,900 I U FINANCIAL CO GRNTR/E	0 \$ 384,900	A E \$100,000	E RSA	R1	1.45	01	000011	000001	000005	3.849
\$ 64,000		01/2	4,224				TO 4/1/20	M/H DEMO AFTER SALE & PRIOR TO $4/1/20$	O AFTER S.	M/H DEM	
	,000 I U IMPROVED POST SALE	0 \$ 300,000	CWS A \$90,000	E CV	CI	6.28	01	000013	000001	000011	3.333
\$ 225,900	SAWYER, ALBION	12/02/2019	2,073		TA	TH INT DA	CORR MU	DURING INSP ADD FIREPLACE & CORR MUCH INT DATA	INSP ADD F	DURING	
	,800 I U IMPROVED POST SALE	0 \$ 317,800	OA D \$102,000	E COA	CI	5.50	01	000012	000001	000012	3.116
\$ 68,600	FILLIAN, RICHARD M	06/26/2019	1,040								
	,700 I U IMPROVED POST SALE	0 \$ 101,700	SA B \$35,000	E RSA	R1	2.60	01	000007	000010	800000	2.906
\$ 30,100	CREEDEN, DANIEL &	11/06/2020				ANTEES	OF THE GR.	ONE OF THE GRANTORS IS ONE OF THE GRANTEES	HE GRANT	ONE OF T	
	V U	0 \$ 34,700	\$ 13,200	Ħ	R1W	5.06	01	000011	000002	000012	2.629
\$ 24,400	PATTEN, ADAM J	04/14									
	,500 V U IMPROVED POST SALE	0 \$ 37,500	\$ 15,000	Е	R1	2.61	01	0007-1	000013	800000	2.500
Prior Year Assessment	Grantor	Sale Date	Eff. Area							Sale Note	

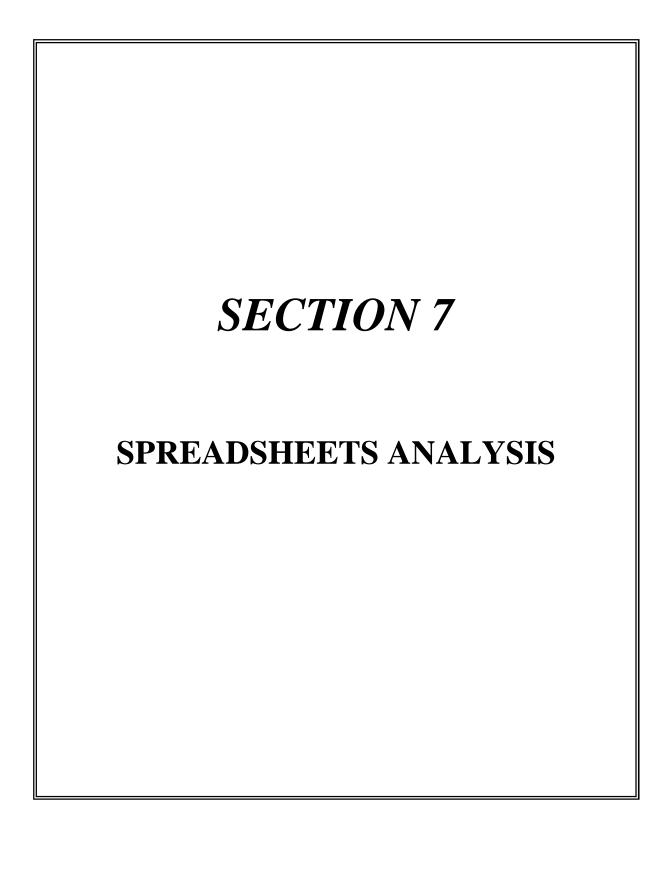
\$ 68,900	06/19/2019 KING TRUSTEE, MARION E									
) ) )	400 V U	\$ 1	ω	0 в	56.90 CUUO	01	000001	000002	000010	56,400.000
\$ 68,900										
	\$ 56,400 V U FAMILY/RELAT GRNTR/E	\$ 1	ω	0 В	56.90 CUUO	01	000001	000002	000010	56,400.000
\$ 68,900										,
	\$56,400 V U FAMILY/RELAT GRNTR/E	\$ 1	ω 	0 В	56.90 CUUO	01	000001	000002	000010	56,400.000
\$ 70,500	12/07/2020 BOUCHER, RONALD, J									
	\$55,100 V U FAMILY/RELAT GRNTR/E	\$ 1	3	НВ	60.00 CUUH	01	000010	000001	000011	55,100.000
\$ 133,800	06/21/2021 PROULX, DAVID C		1,231							
	\$53,800 V U FAMILY/RELAT GRNTR/E	\$ 1	RSA A	H	4.76 R1	01	000007	000006	000005	53,800.000
\$ 49,700	04/02/2021 KING 2004 REV TRUST, M									
	\$53,500 V U FAMILY/RELAT GRNTR/E	\$ 1	3	L E	23.50 CUFL	01	000001	000007	000011	53,500.000
\$ 49,700	06/19/2019 KING SR, JOHN M & MARI									
	\$53,500 V U FAMILY/RELAT GRNTR/E	\$ 1	(4)	L E	23.50 CUFL	01	000001	000007	000011	53,500.000
\$ 49,700	06/19/2019 KING SR, JOHN M & MARI									
	\$53,500 V U FAMILY/RELAT GRNTR/E	\$ 1	(*)	L E	23.50 CUFL	01	000001	000007	000011	53,500.000
\$ 49,700	06/16/2019 KING SR, JOHN M & MARI									
	\$53,500 V U FAMILY/RELAT GRNTR/E	\$ 1		L E	23.50 CUFL	01	000001	000007	000011	53,500.000
\$ 65,900	03/02/2020 MONROE, ALAN R		982				-3-9	0.25 ACRES FROM 12-3-9	0.25 ACR	
	\$53,100 V U BOUNDARY ADJUSTMT	\$ 1	MHS A	E	7.48 R1	01	000010	000003	000012	53,100.000
\$ 67,300	04/02/2021 KING, MARION 2004 REVO									
	\$ 52,900 V U FAMILY/RELAT GRNTR/E	\$ 1	3	0 В	57.00 CUUO	01	000021	000004	000010	52,900.000
\$ 67,300	06/19/2019 KING TRUSTEE, MARION E									
	\$ 52,900 V U FAMILY/RELAT GRNTR/E	\$ 1	3	0 в	57.00 CUUO	01	000021	000004	000010	52,900.000
\$ 67,300	06/19/2019 KING TRUSTEE, MARION E									
	\$ 52,900 V U FAMILY/RELAT GRNTR/E	\$ 1	3	0 в	57.00 CUUO	01	000021	000004	000010	52,900.000
\$ 67,300	06/19/2019 KING TRUSTEE, MARION E									
	\$ 52,900 V U FAMILY/RELAT GRNTR/E	\$ 1	3	0 В	57.00 CUUO	01	000021	000004	000010	52,900.000
\$ 60,100	04/02/2021 KING 2004 REV TRUST, M									
	\$48,900 V U FAMILY/RELAT GRNTR/E	\$ 1		НВ	42.58 CUUH	01	000008	000004	000007	48,900.000
\$ 31,300	06/08/2020 SCHELLER FARM LLC									
	\$ 40,200 V U FAMILY/RELAT GRNTR/E	\$ 1		L E	2.27 CUFL	01	000007	000001	800000	40,200.000 000008
\$ 28,400	06/21/2021 PROULX, DAVID C									
	\$ 36,800 V U FAMILY/RELAT GRNTR/E	\$ 1	3	Е	1.98 R1	01	800000	000006	000005	36,800.000
\$ 33,500	04/09/2020 WENTWORTH, TOWN OF		409							
	\$35,100 I U GOVMT AGENCY GRNTR/E	\$ 1	EXM B	1 E	0.05 EX-M	01	00012B	000007	000008	35,100.000
\$ 33,000	06/23/2020 DAVIS JR, STEVEN L & N									
	\$ 33,400 V U FAMILY/RELAT GRNTR/E	\$ 1	3	0 E	13.78 CUUO	01	000019	000004	000013	33,400.000
\$ 29,100	01/15/2020 MCALISTER, JAMES D									
	\$ 30,800 V U FAMILY/RELAT GRNTR/E	\$ 1	(1	н с	11.00 CUUH	01	00002A	000003	000007	30,800.000
Prior Year Assessment	Sale Date Grantor	1	Eff. Area						Sale Note	
	Assessment I Q Unqualified Description	Sale Price	C BR SH	NC	Acres LC	Zone	Sub	Lot	Map	Ratio

\$ 99,600	KING 2004 REV TRUST, M	04/02/2021							REST	UNDIVIDED 1/2 INTEREST	UNDIVID	
	V U FAMILY/RELAT GRNTR/E	\$ 86,200 V	\$ 1		Е	) R1W	45.00	01	800000	000004	000005	86,200.000 000005
\$ 99,600	V U FAMILY/RELAT GRNTR/E KING, JR. JOHN M. REVO	\$ 86,200 V 06/19/2019	\$ 1		H	RIW	45.00	01	000008	000004	000005	86,200.000
\$ 99,600			<b>3</b> -		Į.		45.00	9	000008	000004	000005	86,200.000 000005
\$ 99,600	:				1			2				
	V U FAMILY/RELAT GRNTR/E	200	\$ 1		E	) RIW	45.00	01	800000	000004	000005	86,200.000
\$ 64,000	MORRISON IRREV TRUST,	04/23/2021								SEMENT	WELL EASEMENT	
	V U EASEMENT/BOATSLIPS	\$ 83,400 V	\$ 1		Е	) R1	29.80	01	00009A	000005	000011	83,400.000
\$ 64,000	MORRISON, LAURA & THOM	04/19/2021										
	V U FAMILY/RELAT GRNTR/E	\$ 83,400 V	\$ 1		E	) R1	29.80	01	00009A	000005	000011	83,400.000
\$ 64,000	MORRISON, LAURA & THOM	04/19/2021										
	V U FAMILY/RELAT GRNTR/E	\$ 83,400 V	\$ 1		Ħ	) R1	29.80	01	00009A	000005	000011	83,400.000
\$ 91,000	JOLYN INC	06/11/2021										
	V U BUSIN AFFIL GRNTR/E	\$ 80,900 \	\$ 1		Ħ	) R1	23.40	01	000022	000001	000011	80,900.000
\$ 99,300	KING 2004 REV TRUST, J	04/02/2021								UNDIVIDED 1/2 INT	UNDIVID	
	V U FAMILY/RELAT GRNTR/E	\$ 78,000 V	\$ 1		×	CUUO	131.31	01	000011	000001	000011	78,000.000
\$ 99,300	KING TRUSTEE, MARION E	06/19/2019										
	V U FAMILY/RELAT GRNTR/E	\$ 78,000 V	\$ 1		×	CUUO	131.31	01	000011	000001	000011	78,000.000
\$ 99,300	KING TRUSTEE, MARION E	06/19/2019										
	V U FAMILY/RELAT GRNTR/E	\$ 78,000 V	\$ 1		×	CUUO	131.31	01	000011	000001	000011	78,000.000
\$ 99,300	KING SR 2004 REV TRUST	06/19/2019										
	V U FAMILY/RELAT GRNTR/E	\$ 78,000 V	\$ 1		×	CUUO	131.31	01	000011	000001	000011	78,000.000
\$ 63,700	DAIGNEAULT, PETER J.	06/18/2020										
	V U FAMILY/RELAT GRNTR/E	\$ 71,800 V	\$ 1		Ε	) R1	20.99	01	000007	000003	000001	71,800.000
\$ 85,300	KING 2004 REV TRUST, M	04/02/2021										
	V U FAMILY/RELAT GRNTR/E	\$ 65,800 V	\$ 1		В	) CUUO	87.20	01	000003	000005	000007	65,800.000
\$ 72,900	MCSWINEY, DANIEL	01/30/2020										
	V U ESTATE SALE/FDCY COV	\$ 64,000 V	\$ 1		D	3 CUUO	53.88	01	000002	000004	000012	64,000.000
\$ 47,700	KING 2004 REV TRUST, M	04/02/2021		602								
	I U FAMILY/RELAT GRNTR/E	\$ 63,000 I	\$ 1	MHS A	Ħ	) R1	1.20	01	00001B	000007	000011	63,000.000
\$ 47,700	KING, THERESA M	04/18/2019		602								
	I U FAMILY/RELAT GRNTR/E	\$ 63,000 I	\$ 1	MHS A	Е	) R1	1.20	01	00001B	000007	000011	63,000.000
\$ 48,500	BROWN, ESTATE OF KENT	04/22/2020		600								
	I U ESTATE SALE/FDCY COV	\$ 62,200 I	\$ 1	RSA A	E	) R1	3.40	01	000007	000002	000001	62,200.000 000001
\$ 68,900	KING 2004 REV TRUST, M	04/02/2021										
	V U FAMILY/RELAT GRNTR/E	\$ 56,400 V	\$ 1		В	) CUUO	56.90	01	000001	000002	000010	56,400.000
\$ 68,900	KING 2004 REV TRUST, M	04/02/2021										
	V U FAMILY/RELAT GRNTR/E	\$ 56,400 V	\$ 1		В	) CUUO	56.90	01	000001	000002	000010	56,400.000
Prior Year Assessment	Grantor	Sale Date		Eff. Area							Sale Note	
	I Q Unqualified Description	<b>Assessment</b> I	Sale Price	BR SH	NC	s LC	Acres	Zone	Sub	Lot	Мар	Ratio

Note	Color   Colo	e 63 800		06/19							
Note   Active   Act	Acres   LC   NC   BR   SH   Sale Price   Sale Date   Cannot		V U	1	Е	- 1		000007	000007	000011	167,200.000 000011
Auto	Color   Colo	\$ 63,81	200 V U	1 06/19	Ţ			000007	000007	000011	167,200.000
Sun   Lane   Acts   Lo.   Dr.   Sur   Fire   Companion   Prior Year Acts   P	Acres   LC   NC   BR   Sale Price   Assessment   L   Q   Unqualified Description   Prior Yoar Accessment   L   Q   Unqualified Description   Unqualified Descripti	\$ 63,81	V 002	06/19	t			00000/	00000/	000011	16/,200.000
Sub   Care   C	Acres   LC   NC   BR   SH   Sale Price   Assessment   I   Q   Unqualified Description   Prior Year Assessment   Prior Year Assessment   Prior Year Assessment   Nivo A	\$ 63,8		06/19	1						
Sun   Zahe   Acts   A	Acres   LC   NC   BR   SH   Sale Price   Assessment   I   Q   Unqualified Description   Prior Year Assessment   I   Unqualified   Prior Year Assessment   I   Unqu		200 V U	1	H			000007	000007	000011	167,200.000
Sub   Zube   Acte   No.   Dec   Prince   Committed   Prince   Pr	Came   Acres   I.C   NC   BR   SH   Sale Price   Assessment   I   Q   Liqualified Description   Prior Year Acres   I.	\$ 136,7		07/13	2,808		RTY;	IS TO PROPE	S ANY RIGHT	CONVEYS	
Sub   Lobe   ACRES   LA   Color   Co	Decomposition   Color   Colo		V U	1	RSA			000007	000013	800000	154,900.000
Sub   Low   ACRES   Lo.   No.   No	Zone   Acres   LC   NC   BR   Sale Price   Sale Drice   Assessment   I   Q   Unqualified Description	\$ 106,70		06/24	2,713						
Main	Dame   Acres   LC   NC   BR   SH   Sale Price   Sale Dament   L   Q   Unqualified Description   Prior Year Assessment   L   Sale Date   C   C   C   C   C   C   C   C   C		V U	1	RSA			0019-2	000011	800000	142,000.000
Main	Zone   Acres   LC   NC   BR   SH   Sale Price   Sale Date   Grantor   Prior Yoar As			08/05	1,148						
Not   Acres   Acres	Zone   Acres   LC   NC   BR   SH   Sale Price   Sale Date   Grantor   Prior Year Assessment   L   Q   Unqualified Description   Prior Year Assessment   L   Q   Unqualified Description   Prior Year Assessment   L   Q   Unqualified Description   Prior Year Assessment   L   Q   Crantor   Prior Year Assessment   Prior Year Assessment   L   Q   Crantor   Prior Year Assessment   Prior Year Assessment   L   Q   Crantor   Prior Year Assessment   Prior Year Assessment   Prior Year Assessment   L   Q   Crantor   Prior Year Assessment   Prior Year Assessment   Prior Year Assessment   L   Q   Q   Q   Q   Q   Q   Q   Q   Q		I U	1	RSA			000007	000005	000005	135,600.000
Sub   Acres   Acres	Zone   Acres   LC   NC   BR   SH   Sale Price   Assessment   I   Q   Unqualified Description	\$ 137,6		12/03							
Sub   Acres   Acres	Zone         Acres         LC         NC         BR         SH         Sale Price         Assessment         I         Q         Unqualified Description           01         45.00         R1W         E         EFF. Area         Sale Date         Grantor           01         45.00         R1W         E         SB.200         V         U FAMILY/RELAT GRNTR/E           01         45.00         R1W         E         MHS         A         \$1         \$88,200         V         U FAMILY/RELAT GRNTR/E           01         1.1.0         R1         E         MHS         A         \$1         1001/2019         THOROUGHOOD           01         1.0.58         R1         E         RSA         A         \$1         1001/2020         ECKLEIN, JOAN           01         2.40         R1         B         RSA         B         \$1         1001/2020         ECKLEIN, JOAN           01         2.40         R1         B         RSA         B         \$1         \$92,500         1         U FAMILY/RELAT GRNTR/E           01         2.40         R1         B         RSA         B         \$1         \$101,7020         ECKRLISN, HENRY C         \$1AM		V U		Ħ			000003	000007	000005	131,000.000
Sub   Acres   Acres	Came   Acres   LC   NC   BR   SH   Sale Price   Sale Date   Canadian   Cana	\$ 75,8		05/06	954						
Sub   Aure   Acts   LC   NC   BR   SHE   SHE   SHE   SHE   Cannon   Canno	Zone   Acres   LC   NC   BR   SH   Sale Price   Assessment   1   Q   Unqualified Description		I U	1	MHS			000016	000007	000005	122,800.000
Side   Date   Acres   Date   Date   Acres   Date   Date   Complement   Complement	Table   Acres   LC   NC   BR   SH   Sale Price   Sale Date   Sale Date   Grantor	\$ 77,1,		09/11	1,554				153	PLAN #12153	
Sub   Long   Acres   LC   NC   Eff. Area   Sale Pate   Sale Date   Conquamment   L Q orquamment   L Q orqu	Zone   Acres   LC   NC   BR   SH   Sale Price   Sale Date   Grantor   Sale Date   Sale Date   Grantor   Sale Date   Grantor   Sale Date   Sale		I U		RSA			000009	000002	000013	121,200.000
Sub   Acres   Acres	Come   Acres   LC   NC   BR   SH   Sale Price   Sale Date   Grantor	\$ 94,6		06/22	1,498						
Sub   Lone   Actres   LC   RC   SAT   SHE FIRE   Sale Date   C   C   C   C   C   C   C   C   C	Come   Acres   LC   NC   BR   SH   Sale Price   Sale Date   Grantor		I U	1	RSA			000001	000011	800000	118,800.000
SID   LONG   ACRS   LC   NC   SR   SHEFTICE   ASSOSIMENT   L   C   CINQUIANTE	The color   Acres   LC   NC   BR   SH   Sale Price   Sale Date   Grantor	\$ 94,61		10/24	1,498						
SID   ACRES   LC   NC   DR   SHE FIRE   Sale Date   C   CR   CRATICAL	Zone         Acres         LC         NC         BR         SH         Sale Price         Assessment         I         Q         Unqualified Description           01         45.00         R1W         Eff. Area         \$1         \$86,200         V         FAMILY/RELAT GRNTR/E           01         45.00         R1W         E         \$1         \$86,200         V         FAMILY/RELAT GRNTR/E           01         1.10         R1         E         MHS         A         \$1         \$88,700         I         V         FAMILY/RELAT GRNTR/E           01         1.0.58         R1         E         RSA         A         \$1         \$88,800         I         V         FAMILY/RELAT GRNTR/E           01         1.0.58         R1         E         RSA         B         \$1         \$92,500         I         U         FAMILY/RELAT GRNTR/E           01         2.40         R1         B         RSA         B         \$1         \$92,500         I         U         FAMILY/RELAT GRNTR/E           01         2.40         R1         B         RSA         B         \$1         \$92,500         I         U         FAMILY/RELAT GRNTR/E           01 <td< td=""><td></td><td>I U</td><td>1</td><td>RSA</td><td></td><td></td><td>000001</td><td>000011</td><td>800000</td><td>118,800.000</td></td<>		I U	1	RSA			000001	000011	800000	118,800.000
SID   LONE   ACTES   LC   NC   BR   SHEFTICE   ASSESSIBLITE   L   C   CINQUIANT	Zone         Acres         LC         NC         BR         SH         Sale Price         Assessment         I         Q         Unqualified Description           01         45.00         R1W         E         Eff. Area         \$1         \$86,200         V         U FAMILY/RELAT GRNTR/E           01         1.10         R1         E         MHS         A         \$1         \$88,700         I         U FAMILY/RELAT GRNTR/E           01         1.10.5         R1         E         RSA         A         \$1         \$88,700         I         U NOT ASSESSD SEPARATE           01         10.58         R1         E         RSA         A         \$1         \$88,800         I         U FAMILY/RELAT GRNTR/E           01         10.58         R1         B         RSA         B         \$1         \$92,500         I         U FAMILY/RELAT GRNTR/E           01         2.40         R1         B         RSA         B         \$1         \$92,500         I         U FAMILY/RELAT GRNTR/E           01         2.40         R1         B         RSA         B         \$1         \$92,500         I         U FAMILY/RELAT GRNTR/E           01         1.115	\$ 88,41		08/20	819						
Side   Date   Acres   LC   NC   Br   SH   SHEFTICE   ASSESSIBLE   L   C   Companied Description   L   C   C   C   C   C   C   C   C   C	Zone         Acres         LC         NC         BR         SH         Sale Price         Assessment         I         Q         Unqualified Description           01         45.00         R1W         E         Eff. Area         \$1         \$86.200         V         U FAMILY/RELAT GRNTR/E           01         45.00         R1W         E         MHS         A         \$1         \$88.700         V         U FAMILY/RELAT GRNTR/E           01         1.10         R1         E         MHS         A         \$1         \$88.700         I         U NOT ASSESSD SEPARATE           01         1.0.58         R1         E         RSA         A         \$1         \$88.800         I         U NOT ASSESSD SEPARATE           01         1.0.58         R1         E         RSA         A         \$1         10/01/2020         U FAMILY/RELAT GRNTR/E           01         2.40         R1         B         RSA         B         \$1         \$92,500         I         U FAMILY/RELAT GRNTR/E           01         2.40         R1         B         RSA         B         \$1         \$92,500         I         U FAMILY/RELAT GRNTR/E           01         2.40         R1		I U	1	RSA			000020	000004	000010	116,200.000
Sub   Lone   Acres   LC   NC   DR   Sale Frice   Assessment   L   C   Cinquamied Description	Zone         Acres         LC         NC         BR         SH         Sale Price         Assessment         I         Q         Unqualified Description           01         45.00         R1W         E         Eff. Area         \$1         Q         Unqualified Description           01         45.00         R1W         E         Eff. Area         \$1         \$86,200         V         U         FAMILY/RELAT GRNTR/E           01         1.10         R1         E         MHS         A         \$1         \$88,700         I         U         KING 2004 REV TRUST, M           01         1.0.58         R1         E         MHS         A         \$1         \$88,700         I         U         NOT ASSESSD SEPARATE           01         1.0.58         R1         E         RSA         A         \$1         \$88,800         I         U         FAMILY/RELAT GRNTR/E           01         2.40         R1         B         RSA         B         \$1         \$92,500         I         U         FAMILY/RELAT GRNTR/E           01         2.40         R1         B         RSA         B         \$1         \$92,500         I         U         FAMILY/RELAT GRNTR/E     <	\$ 36,81		05/07					L 13-7-1	SALE INCL 13-7-1	
Sub   2006   Actes   12   Eff. Area   Sale Price   Assessment   1   Q   Ondomined Description	Zone         Acres         LC         NC         BR         SH         Sale Price         Assessment         I         Q         Unqualified Description           01         45.00         R1W         E         Fff. Area         \$1         \$86,200         V         U         FAMILY/RELAT GRNTR/E           01         45.00         R1W         E         MHS         A         \$1         \$86,200         V         U         FAMILY/RELAT GRNTR/E           01         1.10         R1         E         MHS         A         \$1         \$88,700         I         U         NOT ASSESSD SEPARATE           01         1.0.58         R1         E         RSA         A         \$1         \$88,800         I         U         NOT ASSESSD SEPARATE           01         1.0.58         R1         E         RSA         A         \$1         \$88,800         I         U         FAMILY/RELAT GRNTR/E           01         2.40         R1         B         RSA         B         \$1         \$92,500         I         U         FAMILY/RELAT GRNTR/E           01         2.40         R1         B         RSA         B         \$1         \$1/17/2020         U		V U	1	E			000002	000007	000013	103,600.000
Marie   Mari	Zone         Acres         LC         NC         BR         SH         Sale Price         Assessment         I         Q         Unqualified Description           01         45.00         R1W         E         Eff. Area         \$1         Q         Unqualified Description           01         45.00         R1W         E         Eff. Area         \$1         \$86,200         V         U         FAMILY/RELAT GRNTR/E           01         1.10         R1         E         MHS         A         \$1         \$88,700         I         U         FAMILY/RELAT GRNTR/E           01         1.10         R1         E         MHS         A         \$1         10/01/2019         U         FAMILY/RELAT GRNTR/E           01         10.58         R1         E         RSA         A         \$1         \$88,800         I         U         FAMILY/RELAT GRNTR/E           01         2.40         R1         B         RSA         B         \$1         \$92,500         I         U         FAMILY/RELAT GRNTR/E           01         2.40         R1         B         RSA         B         \$1         \$92,500         I         U         FAMILY/RELAT GRNTR/E	\$ 80,0		02/04	1,118						
Sind   Louis   Acres   LC   NC   SR   Sais   Sais	Zone         Acres         LC         NC         BR         SH         Sale Price         Assessment         I         Q         Unqualified Description           01         45.00         R1W         E         **Eff. Area         \$1         \$86,200         V         U         FAMILY/RELAT GRNTR/E           01         45.00         R1W         E         **MHS         A         \$1         \$88,700         V         U         FAMILY/RELAT GRNTR/E           01         1.10         R1         E         MHS         A         \$1         \$88,700         I         U         NOT ASSESSD SEPARATE           01         10.58         R1         E         RSA         A         \$1         10/01/2019         THOROUGHGOOD           01         10.58         R1         E         RSA         A         \$1         10/01/2020         ECKLEIN, JOAN           01         2.40         R1         B         RSA         B         \$1         \$92,500         I         U         FAMILY/RELAT GRNTR/E           01         2.40         R1         B         RSA         B         \$1         92,500         I         U         FAMILY/RELAT GRNTR/E           01 <td></td> <td>I U</td> <td>1</td> <td>RSA</td> <td></td> <td></td> <td>000011</td> <td>000002</td> <td>000002</td> <td>101,300.000</td>		I U	1	RSA			000011	000002	000002	101,300.000
The color   The	Zone         Acres         LC         NC         BR         SH         Sale Price         Assessment         I         Q         Unqualified Description           01         45.00         R1W         E         Eff. Area         \$1         \$86,200         V         U         FAMILY/RELAT GRNTR/E           01         45.00         R1W         E         MHS         A         \$1         \$88,700         V         U         FAMILY/RELAT GRNTR/E           01         1.10         R1         E         MHS         A         \$1         \$88,700         I         U         NOT ASSESSD SEPARATE           01         1.0.58         R1         E         RSA         A         \$1         10/01/2019         THOROUGHGOOD           01         10.58         R1         ERSA         A         \$1         \$88,800         I         FAMILY/RELAT GRNTR/E           01         2.40         R1         B         RSA         B         \$1         \$92,500         I         FAMILY/RELAT GRNTR/E           01         2.40         R1         B         RSA         B         \$1         \$92,500         I         U         FAMILY/RELAT GRNTR/E           01         1.	\$ 82,91		01/17	1,115						
Fig. 2000   Fig.	Zone         Acres         LC         NC         BR         SH         Sale Price         Assessment         I         Q         Unqualified Description           01         45.00         R1W         E         **Eff. Area         \$1         \$86,200         V         U         FAMILY/RELAT GRNTR/E           01         45.00         R1W         E         MHS         A         \$1         \$88,700         V         U         FAMILY/RELAT GRNTR/E           01         1.10         R1         E         MHS         A         \$1         \$88,700         I         U         NOT ASSESSD SEPARATE           01         10.58         R1         E         RSA         A         \$1         \$88,800         I         U         FAMILY/RELAT GRNTR/E           01         2.40         R1         B         RSA         B         \$1         \$92,500         I         U         FAMILY/RELAT GRNTR/E           01         2.40         R1         B         RSA         B         \$1         \$92,500         I         U         FAMILY/RELAT GRNTR/E           01         2.40         R1         B         RSA         B         10/01/17/2020         FEKKINS, HENRY C & JAM		I U	1	RSA			000022	800000	000004	92,500.000
Fig. 2016   Acres	Zone         Acres         LC         NC         BR         SH         Sale Price         Assessment         I         Q         Unqualified Description           01         45.00         R1W         E         **IF. Area         \$1         \$86,200         V         FAMILY/RELAT GRNTR/E           01         45.00         R1W         E         **IF. Area         \$1         \$86,200         V         FAMILY/RELAT GRNTR/E           01         1.10         R1         E         MHS         A         \$1         \$88,700         I         U         NOT ASSESSD SEPARATE           01         1.058         R1         E         RSA         A         \$1         1.001/2019         THOROUGHGOOD           01         10.58         R1         E         RSA         A         \$1         \$88,800         I         U         FAMILY/RELAT GRNTR/E           01         10.58         R1         E         RSA         A         \$1         \$92,500         I         U         FAMILY/RELAT GRNTR/E	\$ 82,91		01/17	1,115						
Fig. 2016   Acres	Zone         Acres         LC         NC         BR         SH         Sale Price         Assessment         I         Q         Unqualified Description           01         45.00         R1W         E         *Eff. Area         \$1         \$86,200         V         U         FAMILY/RELAT GRNTR/E           01         45.00         R1W         E         **MHS         A         \$1         \$88,700         V         U         FAMILY/RELAT GRNTR/E           01         1.10         R1         E         MHS         A         \$1         \$88,700         I         U         NOT ASSESSD SEPARATE           01         10.58         R1         ESA         A         \$1         \$88,800         I         U         FAMILY/RELAT GRNTR/E           01         10.58         R1         ESA         A         \$1         \$88,800         I         U         FAMILY/RELAT GRNTR/E           01         10.58         R1         E         RSA         A         \$1         \$10/01/2020         ECKLEIN, JOAN		I U		RSA			000022	800000	000004	92,500.000
Sin   Lone   Acres   LC   NC   SR   Safe Frice   Assessment   L   C   Inquammed Description	Zone         Acres         LC         NC         BR         SH         Sale Price         Assessment         I         Q         Unqualified Description           01         45.00         R1W         E         Eff. Area         \$1         \$86,200         V         U         FAMILY/RELAT GRNTR/E           01         1.10         R1         E         MHS         A         \$1         \$88,700         V         U         FAMILY/RELAT GRNTR/E           01         1.10         R1         E         MHS         A         \$1         \$88,700         I         U         NOT ASSESSD SEPARATE           01         10.58         R1         E         RSA         A         \$1         \$88,800         I         U         FAMILY/RELAT GRNTR/E	\$ 73,4		10/01	761						
Sin   Lone   Acres   LC   NC   SR   Sale Frice   Assessment   L   C   Indiamned Description	Zone         Acres         LC         NC         BR         SH         Sale Price         Assessment         I         Q         Unqualified Description           01         45.00         R1W         E         **IF.* Area         \$1         \$86,200         V         U         FAMILY/RELAT GRNTR/E           01         45.00         R1         E         **HAMILY/RELAT GRNTR/E         **KING 2004 REV TRUST, M           01         1.10         R1         E         MHS         A         \$1         \$88,700         I         U         NOT ASSESSD SEPARATE           01         1.10         R1         E         MHS         A         \$1         001/01/2019         THOROUGHGOOD		I U		RSA			000007	000005	000004	88,800.000 000004
Sin   Lone   Acres   LC   NC   BR   SH   Safe Fire   Assessment   L   Q   Unquament Description	Zone         Acres         LC         NC         BR         SH         Sale Price         Assessment         I         Q         Unqualified Description           01         45.00         R1W         E         #IT. Area         \$1         \$86,200         V         U         FAMILY/RELAT GRNTR/E           01         1.10         R1         E         MHS         A         \$1         \$88,700         I         U         NOT ASSESSD SEPARATE	\$ 74,81	/2019	10/01	1,264						
Sub Zone Acres LC NC BR SH Sate First Assessment i Q ouquamed Description  Eff. Area Sale Date Grantor  000008 01 45.00 RIW E \$1 \$86,200 V U FAMILY/RELAT GRNTR/E  04/02/2021 KING 2004 REV TRUST, M	Zone     Acres     LC     NC     BR     SH     Sale Price     Assessment     I     Q     Unqualified Description       01     45.00     R1W     E     Eff. Area     \$1     \$86,200     V     U     FAMILY/RELAT GRNTR/E       04/02/2021     KING 2004 REV TRUST, M		I U	\$ 1	SHM			000028	800000	000005	88,700.000
2000 2000 Acres LC NC BR SH Sate Fire Assessment i Q onquamited Description  Eff. Area Sale Date Grantor  000008 01 45.00 R1W E \$1 \$86,200 V U FAMILY/RELAT GRNTR/E	Zone     Acres     LC     NC     BR     SH     Sale Price     Assessment     I     Q     Unqualified Description       01     45.00     R1W     E     \$1     \$86,200     V     U     FAMILY/RELAT GRNTR/E	\$ 99,6		04/02					UNDIVIDED 1/2 INT	UNDIVIDI	
Suo Zone Acres EC NC BR SH Saie Frice Assessment i Q Onquamieu Description  Eff. Area Sale Date Grantor	Acres LC NC BR SH Sale Price Assessment I Q Unqualified Description  Eff. Area Sale Date Grantor		V U	\$ 1	E			800000	000004	000005	86,200.000
OUD LOHE ACTES LC INC DR OH SHEEFICE ASSESSMENT I Q	Acres LC NC BR SH Sale Price Assessment I Q	Prior Year Assessme	Date	Sale	Eff. Area					Sale Note	
Sub Zone Acres IC NC RP SH Sale Price Assessment I O			I Q		BR			Sub	Lot	Map	Ratio

Lot   Sub   Zone   Acres   LC   NC   BR   SH   She Price   Assessment   1 Q Unquilified Decription	\$ 227,700	HINCKLEY, GLEN H	08/23/2019		1,946							
Lak   Sub   Zone   Acre   LC   NC   ER SH   Sub Price   Assemul   1 Q   Unqualified Decription		U	\$ 288,400	\$ 1		E	3.80	01	000001	000005	000011	288,400.000 000011
Lat	\$ 201,800		\$ 271,000 05/14/2019		,24	Æ	9.80	01	000032	000002	000004	271,000.000
Lat   Sub   Zone   Acres   LC   RR   SH   Sub   Eff. Area   Sub   Eff. Area   Sub   Sub   CUUO   E   Eff. Area   Eff. Eff. Eff. Eff. Eff. Eff. Eff. Ef	\$ 208,100	U	900		,69,	Æ	0.92	01	000006	000002	000013	257,900.000 000013
Lat   Sub   Zone   Acres   LC   RC   BR   SH   Sub   Price   Assessment   Q   Contain	\$ 159,400	_	\$ 257,300 7/2019		82	E	133.70	01	000008	000002	000004	257,300.000 000004
Lat   Sub   Zane   Acres   LC   NC   BR   Sub   Price   Assessment   LO   Unqualified Description	\$ 159,400	□	300		82	Ħ	133.70	01	000008	000002	000004	257,300.000
Lot	\$ 210,700	C	000		,11	Ħ	3.70	01	000026	000007	000011	253,000.000
May   Lot   Sub   Zane   Acres   LC   NC   BR   SH   Shle Price   Sabe Note   1 Q Unqualified Description	\$ 179,400	U	000		,15	Ħ	9.01	01	000001	000004	000008	243,000.000 000008
Map         Lot         Sub         Zone         Acres         LC         NC         BR         Sale Price         Assessment         1         Q Unqualified Description           Sale Note         000011         000007         01         38.61         CUUO         EER. Area         Sale Date         Grantor           000011         000007         000007         01         38.61         CUUO         EER. Area         \$1         \$167.200         V         FAMILY/RELAT GRVTRE           000017         000001         000008         01         13.60         R1         E. RSA. A         \$1         \$185,900         V         FAMILY/RELAT GRVTRE           000007         000005         000002         01         379.93         CUUO         B         \$1         \$186,900         V         FAMILY/RELAT GRVTRE           000007         000005         000002         01         379.93         CUUO         B         \$1         \$186,900         V         FAMILY/RELAT GRVTRE           000007         000005         000002         01         379.93         CUUO         B         \$1         \$186,900         V         FAMILY/RELAT GRVTRE           000007         000008         000002         01 <td>\$ 163,500</td> <td></td> <td>\$ 241,100 08/28/2019</td> <td></td> <td>,01</td> <td>Æ</td> <td>1.20</td> <td>01</td> <td>000002</td> <td>000003</td> <td>000002</td> <td>241,100.000</td>	\$ 163,500		\$ 241,100 08/28/2019		,01	Æ	1.20	01	000002	000003	000002	241,100.000
Map   Lot   Sub   Map   Lot   Sub   Cone   Acres   LC   NC   BR   SH   Sale Price   Sale Date   Conount   Conount	\$ 191,600		\$ 225,100 06/08/2020		,74	Ħ	11.21	01	000001	000007	800000	225,100.000
Lot   Sub   Zone   Acres   LC   NC   BR   SH   Sale Price   Assessment   I   Q   Unqualified Description	\$ 166,100	C	500	\$1	,52	Æ	0.38	01	000001	800000	800000	221,500.000
Lot   Sub   Zone   Acres   LC   NC   BR   SH   Sale Price   Assessment   I   Q   Unqualified Description	\$ 168,700	U	500		,16	ਸ਼	5.01	01	000004	000007	000005	220,500.000
Ide         Sub         Zone         Acres         LC         NC         BR         SH         Sale Price         Assessment         I         Q         Unqualified Description           ide         C000007         000007         01         38.61         CUUO         Eff. Area         Sale Date         Grantor           000001         000008         01         38.61         CUUO         E         S1         \$167,200         V         U FAMILY/RELAT GRNTR/E           000001         000008         01         13.60         R1         E         RSA         A         \$1         \$182,700         I         GAMILY/RELAT GRNTR/E           HTER TO FATHER 50% INT         379.93         CUUO         B         \$1         \$186,900         V         U FAMILY/RELAT GRNTR/E           HTER TO FATHER 50% INT         379.93         CUUO         B         \$1         \$186,900         V         U FAMILY/RELAT GRNTR/E           HTER TO FATHER 50% INT         379.93         CUUO         B         \$1         \$186,900         V         U FAMILY/RELAT GRNTR/E           000002         01         379.93         CUUO         B         \$1         \$186,900         V         U FAMILY/RELAT GRNTR/E           1	\$ 65,300		\$ 217,200 05/08/2020		,83	С	15.10	01	000009	000001	000011	217,200.000
Lot         Sub         Zone         Acres         LC         NC         BR         SH         Sale Price         Assessment         I         Q         Unqualified Description           site         CU0007         000007         01         38.61         CUUO         E         Eff. Area         Sale Date         Sale Date         Grantor           000001         000008         01         13.60         R1         E         RSA         A         \$1         \$182,700         U         FAMILY/RELAT GRNTR/E           HTIER TO FATHER 50% INT         13.60         R1         E         RSA         A         \$1         \$186,900         V         U         FAMILY/RELAT GRNTR/E           000005         000002         01         379.93         CUUO         B         \$1         \$186,900         V         U         FAMILY/RELAT GRNTR/E           000005         000002         01         379.93         CUUO         B         \$1         \$186,900         V         U         FAMILY/RELAT GRNTR/E           000005         000002         01         379.93         CUUO         B         \$1         \$186,900         V         U         FAMILY/RELAT GRNTR/E           000005         0	\$ 152,200		\$ 202,000 03/03/2020		,85	Ħ	4.66	01	000002	000001	800000	202,000.000
Lot         Sub         Zone         Acres         LC         NC         BR         SH         Sale Price         Assessment         I         Q         Unqualified Description           nte         Eff. Area         SI         Sale Price         Sale Date         Grantor           000007         000007         01         38.61         CUUO         E         \$1         \$167,200         V         U         FAMILY/RELAT GRNTR/E           000001         000008         01         13.60         R1         E         RSA         A         \$1         \$182,700         I         KING 2004 REV TRUST, M           HTER TO FATHER 50% INT         I         379.93         CUUO         B         \$1         \$186,900         V         U         FAMILY/RELAT GRNTR/E           HTER TO FATHER 50% INT         I         379.93         CUUO         B         \$1         \$186,900         V         U         FAMILY/RELAT GRNTR/E           HTER TO FATHER 50% INT         I         379.93         CUUO         B         \$1         \$186,900         V         U         FAMILY/RELAT GRNTR/E           HTER TO FATHER 50% INT         I         379.93         CUUO         B         \$1         \$186,900         V </td <td>\$ 157,800</td> <td>G</td> <td>\$ 199,200 5/2020</td> <td></td> <td>,19.</td> <td>D</td> <td>5.24</td> <td>01</td> <td>000002</td> <td>000002</td> <td>000011</td> <td>199,200.000 000011</td>	\$ 157,800	G	\$ 199,200 5/2020		,19.	D	5.24	01	000002	000002	000011	199,200.000 000011
Ide         Sub         Zone         Acres         LC         NC         BR         SH         Sale Price         Assessment         I         Q         Unqualified Description           Ide         Monotor         000007         000007         01         38.61         CUUO         Eff. Area         \$1         Sale Date         Grantor           000007         000007         01         38.61         CUUO         E         \$1         \$167,200         V         U         FAMILY/RELAT GRNTR/E           000001         000008         01         13.60         R1         E         RSA         A         \$1         \$182,700         I         V         FAMILY/RELAT GRNTR/E           HTER TO FATHER 50% INT         13.60         R1         E         RSA         A         \$1         \$186,900         V         U         FAMILY/RELAT GRNTR/E           000005         000002         01         379.93         CUUO         B         \$1         \$186,900         V         U         FAMILY/RELAT GRNTR/E           000005         000002         01         379.93         CUUO         B         \$1         \$186,900         V         U         FAMILY/RELAT GRNTR/E           000005 <td>\$ 218,500</td> <td>U</td> <td>900</td> <td></td> <td></td> <td>В</td> <td>379.93</td> <td>01</td> <td>000002</td> <td>000005</td> <td>000007</td> <td>186,900.000 000007</td>	\$ 218,500	U	900			В	379.93	01	000002	000005	000007	186,900.000 000007
Ide         Sub         Zone         Acres         LC         NC         BR         SH         Sale Price         Assessment         I         Q         Unqualified Description           ite         Eff. Area         Eff. Area         Sale Price         Sale Date         Grantor           000007         000007         01         38.61         CUUO         E         Eff. Area         \$1         \$167,200         V         U         FAMILY/RELAT GRNTR/E           000001         000008         01         13.60         R1         E         RSA         A         \$1         \$182,700         I         V         U         FAMILY/RELAT GRNTR/E           HTER TO FATHER 50% INT         13.60         R1         E         RSA         A         \$1         \$186,900         V         U         FAMILY/RELAT GRNTR/E           HTER TO FATHER 50% INT         379.93         CUUO         B         \$1         \$186,900         V         U         FAMILY/RELAT GRNTR/E           HTER TO FATHER 50% INT         379.93         CUUO         B         \$1         \$186,900         V         U         FAMILY/RELAT GRNTR/E           HTER TO FATHER 50% INT         500002         01         379.93         CUUO	\$ 218,500	U	900			В	379.93	01	000002	000005	000007	186,900.000 000007
I.ot         Sub         Zone         Acres         L.C         NC         BR         SH         Sale Price         Assessment         I         Q         Unqualified Description           ste         V         Eff. Area         Sale Price         Sale Date         Grantor           000007         000007         01         38.61         CUUO         E         \$1         \$167,200         V         FAMILY/RELAT GRNTR/E           000001         000008         01         13.60         R1         E         RSA         A         \$1         \$182,700         I         FAMILY/RELAT GRNTR/E           HTER TO FATHER 50% INT         T         E         RSA         A         \$1         \$186,900         V         FAMILY/RELAT GRNTR/E           000005         000002         01         379.93         CUUO         B         \$1         \$186,900         V         FAMILY/RELAT GRNTR/E           00005         000005         000002         01         379.93         CUUO         B         \$1         \$104/2019         W         FAMILY/RELAT GRNTR/E           000005         000005         000002         01         379.93         CUUO         B         \$1         \$106/19/2019         W	\$ 218,500	U	900			В	379.93	01	000002	000005	000007	186,900.000
Map         Lot         Sub         Zone         Acres         LC         NC         BR         SH         Sale Price         Assessment         I         Q         Unqualified Description           Sale Note         Eff. Area         Sale Price         Sale Date         Grantor           000011         000007         000007         01         38.61         CUUO         E         \$1         \$167,200         V         U         FAMILY/RELAT GRNTR/E           000012         000001         000008         01         13.60         R1         E         RSA         A         \$1         \$182,700         I         U         FAMILY/RELAT GRNTR/E           DAUGHTER TO FATHER 50% INT         13.60         R1         E         RSA         A         \$1         \$10,4/2019         U         FAMILY/RELAT GRNTR/E	\$ 218,500	C	900	\$1		В	379.93	01	000002	000005	000007	186,900.000 000007
Map         Lot         Sub         Zone         Acres         LC         NC         BR         SH         Sale Price         Assessment         I         Q         Unqualified Description           Sale Note         Frit. Area         Sale Date         Sale Date         Grantor           000011         000007         000007         01         38.61         CUUO         E         \$1         \$167,200         V         U         FAMILY/RELAT GRNTR/E           04/02/2021         KING 2004 REV TRUST, M         SALE Price         W         W         V         V         V         V         KING 2004 REV TRUST, M	\$ 139,000	U	700		,23	E	13.60		000008 IER 50% INT	000001 ER TO FATH	000012 DAUGHT	182,700.000
Lot Sub Zone Acres LC NC BR SH Sale Price Assessment I Q Unqualified Description  Eff. Area Sale Date Grantor	\$ 63,800	U	200	\$ 1		ਸ਼	38.61	01	000007	000007	000011	167,200.000
	Prior Year Assessment		Assessment Sale Date	Sale Price		NC	Acres	Zone	Sub	Lot	Map Sale Note	Ratio

H         Sale Price         Assessment         I         Q. Unqualified Description           Area         Sale Date         Grantor         Prior Year Assessment           2         \$1         \$294,500         I         Frantor           2         \$1         \$294,500         I         VEAMILY/RELAT GRNTR/E           3         \$1         \$295,300         I         VEAMILY/RELAT GRNTR/E           4         \$1         \$308,000         I         U FAMILY/RELAT GRNTR/E         \$238,100           5         \$1         \$308,000         I         U FAMILY/RELAT GRNTR/E         \$225,000           6         \$1         \$31,000         I         U FAMILY/RELAT GRNTR/E         \$225,000           8         \$1         \$31,000         I         U FAMILY/RELAT GRNTR/E         \$257,700           9         \$1         \$334,000         I         U FAMILY/RELAT GRNTR/E         \$260,100           \$1         \$355,700         I         U FAMILY/RELAT GRNTR/E         \$258,700           \$1         \$355,700         I         U FAMILY/RELAT GRNTR/E         \$313,400           \$1         \$355,700         I         U FAMILY/RELAT GRNTR/E         \$313,400           \$1         \$355,700<	\$ 308,300	2020 DAVIS JR, STEVEN L	06/23/2020	2,154					
Maile         Lot         Sub         Zone         Acres         LC         NC         BR         SHP Frice         Assessment         I         Q Inqualified Description         Prior Year Assessment           000011         000001         000002         01         1.40         R1         F         RSA         C         \$1         \$299,500         U         FAMILY/RELAT GRNTR/E         \$226,400           000013         000003         000032         01         2.00         R1         F         RSA         C         \$1         \$299,500         U         FAMILY/RELAT GRNTR/E         \$226,400           000013         000003         000032         01         3.50         R1         F         RSA         F         \$1         \$298,500         U         FAMILY/RELAT GRNTR/E         \$228,100           000013         000007         000017         01         3.50         R1         F         RSA         F         \$15,200         \$101,000         U         FAMILY/RELAT GRNTR/E         \$225,000           000011         000007         00001A         01         15,60         R1         E         RSA         D         \$1,000         U         FAMILY/RELAT GRNTR/E         \$257,700	• • • • • • • • • • • • • • • • • • •	900 I U		E RSA	01	000020	000004	000013	417,900.000
May Lut         Lut         Subreact         Acres         LC PRICATE         NC BR SH Acres         Sel Price Accessment         1 Q Unqualified Description         Composition Description           500011         000012         01         1.40 R1         F RSA C         \$1         \$294,200         U FAMILY/RELAT GRNTR/E         \$226,400           000013         000012         0.0012         2.01 R1W         E RSA B         \$1         \$294,500         U FAMILY/RELAT GRNTR/E         \$226,400           000013         000003         0.00012         2.0         R1W         E RSA B         \$1         \$295,500         U FAMILY/RELAT GRNTR/E         \$285,000           000013         000007         0.00017         01         3.50 R1         F RSA B         \$1         \$395,000         U FAMILY/RELAT GRNTR/E         \$285,000           000013         000017         0.0017         7.60 R4         R1 RSA A         \$1         \$311,000         U DVORCE PRTY GRNTR/E         \$255,000           000013         000014         0.01 15,00 R1         R1 E RSA A         \$1         \$332,000         U FAMILY/RELAT GRNTR/E         \$257,000           000011         000012         0.00014         0.1 148,00 R1         R1 E RSA A         \$1         \$333,000         U FAMILY	\$ 236,400		09/23/	3,451					
May Lot         Lot         Sub         Zone         Acres         LC         RC         BR         SHE Price         Assessment         I         Q Impunified Description           Sale Date         600011         000002         01         1.40         R1         F. RSA         C         \$1         \$294,500         U FAMILYRELAT GRNTRE         \$256,400           000011         000002         01         1.40         R1         R. RSA         B         1.028,000         WADE_AASON         \$256,400           000011         000002         000012         01         3.50         R1         R. RSA         E         \$1         \$298,000         1         FAMILYRELAT GRNTRE         \$225,000           000011         000007         00017         01         3.50         R1         R. RSA         E         \$1         \$308,000         1         FAMILYRELAT GRNTRE         \$225,000           000011         000007         000017         01         3.50         R1         R. RSA         B         \$1         \$230,000         1         FAMILYRELAT GRNTRE         \$255,000           000011         000007         000014         01         2.50         R1         R. RSA         B         \$1		I U	1	E RSA	01	800000	000001		393,000.000
May May         Lot         Sub         Zone         Acres         LC         NC         BR         SH         SHe Price         Assessment         I         Q         Unqualified Description           800011         000012         00         1         1         1         L         Centator         Prior Year Assessment           600011         000012         00         1         1         1         2.628         1         1282020         WADE, JASON         S226,400           600013         000032         01         2.00         RIW         E         RSA         B         \$1         \$295,500         I         FAMILY RELAT GRATIRE         \$225,400           600011         000007         00017         01         3.50         RI         E         RSA         B         \$1         \$295,500         I         FAMILY RELAT GRATIRE         \$225,000           600011         000007         000017         01         3.50         RI         E         RSA         B         \$1         \$398,000         I         FAMILY RELAT GRATIRE         \$225,000           600011         000012         000011         01         15,60         RI         E         RSA         B	\$ 298,400		07/24/	2,202					
Math path bale         Lot         Sub bale         Zame Acres         Lot bale         Residence         Lot bale         Lot bale         Lot bale         Acres and the phone         How Year Assessment         1 Q Unqualified Description         Phor Year Assessment           000011         000001         000012         0         1.40         R1         F RSA C         S 2.028         1 028-2020         WADE JASON         970 Cera MILV PRELAT GRNITRE         \$2.64.00           000011         000002         000012         0         2.00         R1         F RSA E         \$1         \$2.95.00         WADE JASON         WADE JASON           000011         000002         0         0.00         2.00         R1         F RSA E         \$1         \$2.95.00         WADE JASON         VAPELLAT GRNITRE         \$2.25,000           000011         0.00002         0         1.0         3.50         R1         F RSA E         \$1         \$2.95,000         WALES, NAHHANIEL DRV         \$2.25,000           000011         0         0         7.00         R1         F RSA B         \$1         \$3.00,000         1 V FAMILY/RELAT GRNITRE         \$2.25,000           000011         0         0         0         7.00         R1         F RSA B		I U	1	E RSA	01	000028	000002		387,100.000
May Lat         Lat         Sah         Zone         Acres         LC         NC         BR         She Price         Assessment         I         Q Unqualified Description         Prior Year Assessment           8ale Note         000011         0000012         01         1.40         R1         R         RA         C         S1         \$294,500         U         Unqualified Description           000011         000002         000012         01         1.40         R1         R         RAA         C         S124,500         U         Pantily TRELAT GRNTIKE         \$225,400           000011         000002         00         2.00         R1         R         RSA         B         \$294,500         U         FAMILY TRELAT GRNTIKE         \$235,000           000011         000002         00         7.60         R1         R RSA         B         \$1         \$398,000         U         FAMILY TRELAT GRNTIKE         \$235,000           000011         000002         00         7.60         R1         R RSA         B         \$1         \$398,000         U         FAMILY TRELAT GRNTIKE         \$235,000           000011         00         00         7.60         R1         4.83         B <td>\$ 218,400</td> <td></td> <td>06/03/</td> <td>1,787</td> <td></td> <td></td> <td>EREST</td> <td>50% INTI</td> <td></td>	\$ 218,400		06/03/	1,787			EREST	50% INTI	
Map         Lot         Sub         Zone         Acres         LC         NC         BR         Sale Price         Assessment         I         Q         Unqualified Description           800011         000002         000012         01         1.40         R1         R RSA         C         Sale Date         Grantor         Prior Year Assessment           000013         000003         000002         01         2.00         R1W         E RSA         B         \$1.028/2020         WADE, JASON         \$226,400           000013         000003         000032         01         2.00         R1W         E RSA         B         \$1.028/2020         WALE, JASON         WADE, JASON           000011         000003         000017         01         3.50         R1         E RSA         B         \$1.028/2020         WALES, JASON         WALE, JASON           000011         000017         000017         01         3.50         R1         E RSA         B         \$1.000         U DIVORCE PRITY GRNTRE         \$225,000           000011         000012         01         15.00         R1         E RSA         D         \$1.20020         U DIVORCE PRITY GRNTRE         \$225,700           000011		I U	1	F RSA	01	000026	000004		381,400.000
Maily         Lot         Sub         Zone         Acres         LC         RFI         No         BR         Acres         LC         RFI         No         BR         Sale Price         Assessment         Q Unqualified Description           800011         000012         01         0.00         1.40         R1         FI         RSA         C         Sle Dance         Grantor         Prior Year Assessment           000013         00003         0.00         2.00         R1         RSA         B         \$2.92.90         WADE, JASON         \$226,400           000011         000002         0.00         3.50         R1         RSA         B         \$2.95.20         1         FAMILYRELAT GRNTRE         \$238,100           000011         000002         0.00         3.50         R1         RSA         B         \$3.95,200         1         FAMILYRELAT GRNTRE         \$238,100           000011         0.00002         0.00017         3.50         R1         R         RSA         A         \$1         \$310,000         1         FAMILYRELAT GRNTRE         \$255,000           000012         0.00012         0.00012         0.1         1.560         R1         E.RSA         D <td< td=""><td>\$ 313,400</td><td></td><td>04/02/</td><td>2,691</td><td></td><td></td><td></td><td></td><td></td></td<>	\$ 313,400		04/02/	2,691					
Map         Lot         Sub         Zone         Acres         LC         RC         RET. Area         Sale Price         Sale Price         Sale Sale Nament         I         Q         Unqualified Description           Mon001         000017         000012         0.01         1.40         R1         F         RSA         C         S1         \$294,500         I         CFRINTOR         Prior Year Assessment           000013         000003         000012         0.01         2.00         R1W         E         RSA         B         \$1.028,020         I         CFAMILY/RELAT GRNTR/E         \$236,400           000011         000007         000017         0.1         3.50         R1         F         RSA         B         \$1.028,020         I         CFAMILY/RELAT GRNTR/E         \$238,100           000013         000007         000017         0.1         3.50         R1         F         RSA         B         \$1.000,020         I         FAMILY/RELAT GRNTR/E         \$238,100           000013         000008         000001         0.1         1.50         R1         F         RSA         B         \$1.000,020         I         FAMILY/RELAT GRNTR/E         \$257,700           000011		I U	1	E RSA	01	000004	000007		355,700.000
Map         Lot         Sub         Zone         Acres         LC         NC         BR         Sale Price         Sale Price         Assessment         I Q Inqualified Description         Prior Year Assessment           Sale Note         000001         000001         000012         01         1.40         R1         F RA         Sub Price         Sale Date         Grantor         Prior Year Assessment           000011         000003         000032         01         2.00         R1 V         E RSA         B         \$1         \$2995,300         U FAMILY/RELAT GRNTR/E         \$238,100           000011         000003         000032         01         2.00         R1 V         E RSA         E         \$1         \$2995,300         U FAMILY/RELAT GRNTR/E         \$238,100           000011         000007         000017         01         3.50         R1         F RSA         E         \$1         \$308,000         U FAMILY/RELAT GRNTR/E         \$238,100           000011         000002         000012         01         1.560         R1         E RSA         B         \$1         \$310,000         U FAMILY/RELAT GRNTR/E         \$225,000           000011         000002         000011         01         1.560 <t< td=""><td>\$ 313,400</td><td></td><td>06/19/</td><td>2,691</td><td></td><td></td><td></td><td></td><td></td></t<>	\$ 313,400		06/19/	2,691					
Map         Lot         Sub         Zone         Acres         LC         NC         BR         SH         Sale Price         Assessment         I         Q Inqualified Description           Sale Note         000011         000012         0         1.40         LR         KB         SH         Sale Paic         Grantor         Prior Year Assessment           000011         000012         0         1.40         1.40         R         FRA         S         294,500         1         U AMILLY/RELAT GRNTR/E         \$226,400           000013         000032         01         2.00         RIV         E         RSA         B         \$1         \$295,300         1         V AMILLY/RELAT GRNTR/E         \$238,100           000011         00007         01         3.50         R1         F         RSA         E         \$10,002,000         U FAMILY/RELAT GRNTR/E         \$238,100           000013         00007         01         7.50         R1         F         RSA         B         \$1         \$300,000         U FAMILY/RELAT GRNTR/E         \$225,000           000013         01         01         15.60         R1         F         RSA         B         \$1         \$310,000		I U		E RSA	01	000004	000007		355,700.000
Map         Lot         Sub         Zone         Acres         LC         NC         BR         Sale Price         Assessment         I         Q         Unqualified Description           Sale Note         Under Sale Note         Sale Price         Sale Price         Sale Date         Grantor         Prior Year Assessment           000011         000001         000001         000012         01         1.40         R1         FR RSA         C         \$1         \$294,500         I         FAMILY/RELAT GRNTR/E         \$226,400           000011         000003         000032         01         2.00         R1W         E         RSA         E         \$1         \$295,300         I         FAMILY/RELAT GRNTR/E         \$226,400           000011         000007         000017         01         3.50         R1         F         RSA         E         \$1         \$308,000         I         FAMILY/RELAT GRNTR/E         \$238,100           000011         000007         000012         01         7.60         R4         E         RSM         A         \$1         \$308,000         I         FAMILY/RELAT GRNTR/E         \$225,000           000011         000012         01         15.60         R1	\$ 313,400		06/19/	2,691					
Map         Lot         Sub         Zone         Acres         LC         NC         BR         SH         Sale Price         Assessment         I         Q         Unqualified Description           Sale Note         University         Eff. Area         Sale Price         Sale Date         Grantor         Prior Year Assessment           Sale Note         University         Sale Date         Grantor         Prior Year Assessment           Sale Note         University         Sale Date         Grantor         Prior Year Assessment           MAD         Onoton         Onoton         Onoton         I. 40         RI         R RSA         C         \$1 (287,020)         WADE, JASON         Prior Year Assessment           Onoton         Onoton         Onoton         Onoton         R. 2.00         RI         R RSA         B         \$1 (287,020)         U FAMILY/RELAT GRNTR/E         \$226,400           Onoton         Onoton         Onoton         Onoton         R. 2.00         RI         R RSA         B         \$1 (307,020)         U FAMILY/RELAT GRNTR/E         \$238,100           Onoton         Onoton         Onoton         7.60         R4         E RSM         A         \$1 (31,020)         U DIVORCE PRITY GRNTR/E         \$225,000		I U	1	E RSA		000004	000007		355,700.000
Map         Lot         Sub         Zone         Acres         LC         NC         BR         SH         Sale Price         Assessment         I         Q         Unqualified Description           Sale Note         V         V         Eff. Area         Sale Price         Sale Date         Grantor         Prior Year Assessment           5000011         0000017         000012         01         1.40         R1         F         RSA         C         \$1         \$294,500         I         FAMILY/RELAT GRNTR/E         \$226,400           000013         000003         000032         01         2.00         R1W         E         RSA         B         \$295,300         I         FAMILY/RELAT GRNTR/E         \$238,100           000011         000007         000017         01         3.50         R1         F         RSA         B         \$1         \$295,300         I         FAMILY/RELAT GRNTR/E         \$238,100           000013         000007         000017         01         3.50         R1         F         RSA         B         \$1         \$308,000         I         FAMILY/RELAT GRNTR/E         \$238,100           000013         000014         01         7.60         R1	\$ 313,400		06/19/	2,691					
Map         Lot         Sub         Zone         Acres         LC         NC         BR         SH         Sale Price         Assessment         I         Q         Inqualified Description           Sale Note         V         Eff. Area         Eff. Area         Eff. Area         Sale Price         Sale Date         Grantor         Prior Year Assessment           000011         000007         000012         01         1.40         R1         F         RSA         C         \$1         \$294,500         U         Fantor         Prior Year Assessment           000011         000007         000012         01         1.40         R1         F         RSA         C         \$1         \$294,500         U         FAMILYRELAT GRNTR/E         \$226,400           000013         00003         000032         01         2.00         R1W         F         RSA         B         \$1         \$295,300         U         FAMILYRELAT GRNTR/E         \$238,100           000013         000017         01         3.50         R1         F         RSA         B         \$1         \$30,000         U         FAMILY/RELAT GRNTR/E         \$225,000           000014         00002         01         7.50		I U		E RSA	01	000004	000007		355,700.000
Map         Lot         Sub         Zone         Acres         LC         NC         BR         SH         Sale Price         Assessment         I         Q         Unqualified Description           Sale Note         Under the comment         Assessment         I         Q         Unqualified Description           Monoli         000001         000007         000012         01         1.40         R1         F         RSA         C         \$1         Eght, Area         Sale Date         Grantor         Prior Year Assessment           000011         000007         000012         01         1.40         R1         F         RSA         C         \$1         \$294,500         I         CAMILLY/RELAT GRNTR/E         \$226,400           000013         000003         000032         01         2.00         R1         F         RSA         B         \$1         \$295,300         I         CAMILLY/RELAT GRNTR/E         \$238,100           000011         000007         000017         01         3.50         R1         F         RSA         B         \$1         \$308,000         I         CAMILLY/RELAT GRNTR/E         \$238,100           000013         000004         000007         000007	\$ 258,700		11/20/	3,807					
Map         Lot         Sub         Zone         Acres         LC         NC         BR         SH         Sale Price         Assessment         I         Q         Unqualified Description           Sale Note         Unount         Sale Price         Sale Date         Sale Date         Grantor         Prior Year Assessment           000011         0000012         000012         01         1.40         R1         F         RSA         C         \$1         U PAMILY/RELAT GRNTR/E         \$226,400           000013         000003         000032         01         2.00         R1W         E         RSA         B         \$1         \$295,300         I         WADE, JASON         \$238,100           000013         000033         000032         01         2.00         R1W         E         RSA         B         \$1         \$295,300         I         WADE, JASON         WADE, JASON           000011         00007         00007         01         3.50         R1         F         RSA         E         \$1         \$308,000         I         WAJLES, NATHANIEL D &		I U	1	E RSA	01	00001A	000007	000011	334,000.000
Map         Lot         Sub         Zone         Acres         LC         NC         BR         SH         Sale Price         Assessment         I         Q         Unqualified Description           Sale Note         Lot         000001         000001         000001         000011         000001         I         4 Prior Year Assessment         I         Q         Unqualified Description           Sale Note         Lot         Verification         Feff. Area         Sale Price         Sale Date         I         Q         Unqualified Description           Monor II         000001         000012         01         1.40         R1         F         RSA         C         \$1         \$294,500         I         U         FAMILY/RELAT GRNTR/E           000013         000032         01         2.00         R1W         E         RSA         E         \$1         \$295,300         I         WADE, JASON         WADE, JASON         \$238,100           000011         000017         01         3.50         R1         F RSA         E         \$1         \$308,000         I         WADE, JASON         \$238,100         \$325,000           000013         0000014         000017         01         3.50	\$ 260,100		06/18/	2,934					
Map         Lot         Sub         Zone         Acres         LC         NC         BR         SH         Sale Price         Assessment         I         Q         Unqualified Description           Sale Note         V         Eff. Area         Sale Price         Sale Date         I         Q         Unqualified Description           Monor         000011         000007         000012         01         1.40         R1         F         RSA         C         \$1         \$294,500         I         U         FAMILY/RELAT GRNTR/E         \$226,400           000013         000013         000032         01         2.00         R1W         E         RSA         B         \$1         \$295,300         I         WADE, JASON         \$238,100           000013         000017         01         3.50         R1         F         RSA         E         \$1         \$30,000         I         WADE, JASON         WADE, JASON         \$238,100           000011         000017         01         3.50         R1         F         RSA         E         \$1         \$30,000         I         WADE, JASON         WADE, JASON         \$238,100           000013         000007         000017		I U	1	E RSA	01	000011	000002		325,700.000
Map         Lot         Sub         Zone         Acres         LC         NC         BR         SH         Sale Price         Assessment         I         Q         Unqualified Description           Sale Note         Verification         Sale Note         Efff. Area         Sale Price         Sale Date         Grantor           000011         000007         000012         01         1.40         R1         F         RSA         C         \$1         \$294,500         I         VAMILY/RELAT GRNTR/E           000013         000003         000032         01         2.00         R1W         E         RSA         B         \$1         \$295,300         I         VAMILY/RELAT GRNTR/E           000011         000007         000017         01         3.50         R1         F         RSA         B         \$1         \$295,300         I         V FAMILY/RELAT GRNTR/E           000011         000007         000017         01         3.50         R1         F         RSA         B         \$1         \$308,000         I         V FAMILY/RELAT GRNTR/E           000011         000002         01         3.50         R1         F         RSA         B         \$1         \$308,000	\$ 257,700		04/01/	4,428					
Map         Lot         Sub         Zone         Acres         LC         NC         BR         SH         Sale Price         Assessment         I         Q         Unqualified Description           Sale Note         V         From Year Assessment         I         Q         Unqualified Description           000011         000007         000012         01         1.40         R1         F         RSA         C         \$1         \$294,500         I         V         FAMILY/RELAT GRNTR/E         \$226,400           000013         000013         000032         01         2.00         R1W         E         RSA         B         \$1         \$295,300         I         V         FAMILY/RELAT GRNTR/E         \$238,100           000011         000017         00017         01         3.50         R1         F         RSA         B         \$1         \$308,000         I         V         FAMILY/RELAT GRNTR/E         \$238,100           000011         000012         00017         01         3.50         R1         F         RSA         B         \$1         \$308,000         I         V         FAMILY/RELAT GRNTR/E           000011         000001         000017         01		I U		E RSM	01	000002	800000		311,000.000
Map         Lot         Sub         Zone         Acres         LC         NC         BR         SH         Sale Price         Assessment         I         Q         Unqualified Description           Sale Note         V         V         Eff. Area         Sale Price         Sale Date         Grantor         Prior Year Assessment           000011         000007         000012         01         1.40         R1         F         RSA         C         \$1         \$294,500         I         V         FAMILY/RELAT GRNTR/E         \$226,400           000013         000003         000032         01         2.00         R1W         E         RSA         B         \$1         \$295,300         I         WADE, JASON         \$238,100           000011         000007         000017         01         3.50         R1         F         RSA         B         \$1         \$308,000         I         WADE, JASON         \$238,100	\$ 225,000		07/07/	2,199					
Map         Lot         Sub         Zone         Acres         LC         NC         BR         SH         Sale Price         Assessment         I         Q         Unqualified Description           Sale Note         Eff. Area         Sale Price         Sale Date         Grantor         Prior Year Assessment           000011         000007         000012         01         1.40         R1         F         RSA         C         \$1         \$294,500         I         U FAMILY/RELAT GRNTR/E         \$226,400           000013         00003         000032         01         2.00         R1W         E         RSA         B         \$1         \$295,300         I         U FAMILY/RELAT GRNTR/E         \$226,400           000013         000003         000032         01         2.00         R1W         E         RSA         B         \$1         \$295,300         I         U FAMILY/RELAT GRNTR/E           8238,100         200         R1W         E         RSA         B         \$1         \$295,300         I         WYLES, NATHANIEL D & WYLES, N	_	I U	1	F RSA	01	000017	000007		308,000.000
Map         Lot         Sub         Zone         Acres         LC         NC         BR         SH         Sale Price         Assessment         I         Q         Unqualified Description           Sale Note         V         FRA         C         Eff. Area         Sale Price         Sale Date         Grantor         Prior Year Assessment           000011         000007         000012         01         1.40         R1         FRSA         C         \$1         \$294,500         I         VADE, JASON         \$226,400           000013         000003         000032         01         2.00         R1W         ERSA         8         \$1         \$295,300         I         VADE, JASON         \$226,400			01/30/	2,792					
Map         Lot         Sub         Zone         Acres         LC         NC         BR         SH         Sale Price         Assessment         I         Q         Unqualified Description           Sale Note         Eff. Area         Sale Date         Sale Date         Grantor         Prior Year Assessment           000011         000007         000012         01         1.40         R1         F         RSA         C         \$1         \$294,500         I         FAMILY/RELAT GRNTR/E         \$226,400	101	I U		E RSA	01	000032	000003		295,300.000
Map     Lot     Sub     Zone     Acres     LC     NC     BR     SH     Sale Price     Assessment     I     Q     Unqualified Description       Sale Note     FRSA     C     SI     Sale Date     Grantor       Wap     FRSA     C     SI     \$294,500     I     U     FAMILY/RELAT GRNTR/E			10/28/	2,628					
Map       Lot       Sub       Zone       Acres       LC       NC       BR       SH       Sale Price       Assessment       I       Q       Unqualified Description         Sale Note       Eff. Area       Sale Date       Grantor		I U		F RSA	01	000012	000007		294,500.000
Map Lot Sub Zone Acres LC NC BR SH Sale Price Assessment I	Prior Year Assessment		Sale l	Eff. Area				Sale Note	
		Ι		NC BR	Zone	Sub	Lot	Map	Ratio



### **SPREADSHEET ANALYSIS**

The following pages show the spreadsheets used to develop base values for land and buildings.

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

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

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

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

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

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

## 1 ACRE UNDEVELOPED SITE

Road		Topo Cond 0.95 1.00
te DWay	te DWay Road T	Site DWay Road Topo Con
1 1	Road 7	

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Average Indicated Site Value:

Median Indicated Site Value:

\$41,743

indicator and is the final undeveloped factor. undeveloped factor was later tested against the newer vacant sales and as a result a factor of .60 was found to be the best analysis. \$42,000/\$66,000 (developed site value) = .63/.90 (undeveloped driveway) = a factor of .70. The preliminary closest in size to the one-acre minimum and was not influgnced by any outside factors such as views or waterfrontage. Due to the fact we only had one older sale, both the median and the mean of \$41,743 or (\$42,000 rounded) ended up being the results. This figure, together with the preliminary value of \$66,000 rounded, for our developed acre was used as the starting point in the To determine our undeveloped factor that is applied to the developed per acre value only one sale was available. It was the

## 1 ACRE DEVELOPED SITE

Annual Trend: 0.00% < ( Building Base Year/Depreciation: 2021/1.25	ual Trend: 0.00 preciation: 2021	Annual Trend: 0.00% < 04/01/21 > 0.00% /Depreciation: 2021/1.25	.00%	Ę	st. Excess A	Site Acreage: 1 Est. Excess Acreage Value: \$	1.000 \$1,000			> >	Acreage Discount Minimum Acreage: 10.00 Acreage Discount Maximum Acreage: 250.00	10.00 250.00	
Est. Building Square Foot Cost: \$96.00	Foot Cost: \$96.	00			Excess F	Excess Foot Frontage: \$63.00	63.00			Acre	Acreage Discount Maximum Percentage: 50.00%	50.00%	
Location	Sale	e	Bldg Year L	Depreciation Bldg	Bldg	Building	Features	Excess	Excess Excess Ac Excess FF Residual	xcess FF	Residual		Indicated
Map Lot Sub	Date/Days I	rice/Adjusted Zn	Cond	Age Other	Sq. Ft.	Value	Value	Acres	Value Value	Value	Value Nhbd Site Dway Road Topo Cond Site Value	oad Topo Cond	Site Value
39 BULLSEYE CURVE R 000011 000006 00001A	09/08/20 205	\$215,500 01 \$215,500	\$215,500 01 0.9622 1992 2.50 16 0 1,915 \$148,588 \$215,500	16 0	1,915	\$148,588	\$24,300	0.090	\$81		\$0 \$42,531 0.90 1.00 0.95 0.95 1.00 1.00	0.95 1.00 1.00	\$52,362
85 EAST SIDE RD 000008 000010 000004	11/02/20 150	\$190,000 01 \$190,000	\$190,000 01 1.1006 1900 1.50 21 0 1,175 \$190,000	21 0	1,175	\$98,077	\$98,077 \$18,000	0.000	\$0		\$0 \$73,923 1.00 1.00 0.95 1.00 0.95 1.00	.00 0.95 1.00	\$81,909
7 NORTH DORCHESTE 0000013 000004 000014	06/18/21 -78	\$190,000 01 \$190,000	\$190,000 01 1.0242 1974 1.50 13 0 1,440 \$123,179 \$190,000	13 0	1,440	\$123,179	\$0	0.440	0.440 \$418	\$0	\$0 \$66,403 1.00 1.00 1.00 1.00 1.00 1.00 \$66,403	1.00 1.00 1.00	\$66,41

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Average Indicated Improved Site Value:

\$66,891

Median Indicated Improved Site Value: \$66,403

\$66,000 base was too high and \$50,000 was found to be the best fit. close to the zone minimum, their sale dates were closer to the effective date of the update and none had outside influences. The three sales in the above spreadsheet had an average value of \$66,891 and a median of \$66,403. These samples were very With both the average and median being close, \$66,000 was used at the start of our analysis. In final testing against all sales, the

### **EXCESS ACREAGE**

ביוושטור טוני	Duringon pire saine. \$20,000			Acreage Discou	Acreage Discount Maximum Percentage:	entage: 50.00%	%							
Location	S	Sale			Site	Bldg/Feat	Excess FF	Residual	Excess	Per Acre	Size			Indicated
Map Lot Sub	Date/Days	Date/Days Price/Adjusted Zn	Acres Nhbd	Nhbd Site Dway Road Cond	Value	Value	Value	Value	Acres	Value	Adj. 7	opo (	Cond	Adj. Topo Cond Acre Value
SAUNDERS HILL RD 000010 000004 000011	10/22/19 527	\$135,000 01 \$135,000	45.800 0.70	45.800 0.70 0.60 0.90 0.95 0.40	\$7,182	\$0	\$1,500	\$126,318	44.800	\$2,820 1.00 0.85 1.00	1.00	0.85	1.00	\$3,318
ATWELL HILL RD	08/05/20	\$182,500 01	150.450 1.00	150.450 1.00 0.60 0.95 0.95 1.00	\$27,075	\$0	\$96,400	\$59,025 149.450	149.450	\$395 0.62 0.90 1.00	0.62	0.90	1.00	\$708
000004 000001 000001	239	\$182,500												

Average Indicated Excess Acreage Value: \$2,013

Median Indicated Excess Acreage Value:

\$2,013

other has an indicated value of \$708, giving an average and median value of \$2,013. With such limited data and such a value spread, we moved on to testing against all sales. \$1,000 per acre was found to be the best fit. We used two sales as a starting point to develop values for excess acreage. One sale has an indicated value of \$3,318, while the

# BUILDING SQUARE FOOT COST

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Annual Trend: 0.00% < 0.00% < 0.00% Building Base Year/Depreciation: 2021/1.25	Annual Trend: 0.00% < se Year/Depreciation: 2021/1.2 Buildable Site Value: \$50,000	Annual Trend: 0.00% < 04/01/21 > 0.00% /Depreciation: 2021/1.25 ble Site Value: \$50,000	Est. I	Site Acreage: 1.000 Est. Excess Acreage Value: \$1,000 Excess Foot Frontage: \$63.00	1.000 \$1,000 \$63.00			Acreage Discount Minimum Acreage: 10.00 Acreage Discount Maximum Acreage: 250.00 Acreage Discount Maximum Percentage: 50.00%	Acreage Discount Minimum Acreage: 10.00 Acreage Discount Maximum Acreage: 250.00 reage Discount Maximum Percentage: 50.00%	finimur faximur imum F	n Acres n Acres	nge: 1	10.00 250.00 30.00%		
Location	Sale	e		Adj Site	Features	Excess Ac	Excess FF I	Excess Ac Excess FF Bldg Residual Bldg Year Depreciation Bldg Indicated	Bldg	Year	1	Deprec	iation	Bldg	Indicated
Map Lot Sub	Date/Days P	rice/Adjusted Zn	Date/Days Price/Adjusted Zn Nhbd Site Dway Road Topo Cond	Value	Value	Value	Value	Value Rate Built Cond* Age Other Sq Ft Sq Ft Value	Rate	Built	Cond*	Age (	Other	Sq Ft	Sq Ft Value
18 PHILBRICK RD	03/02/20	\$172,000 01	\$172,000 01 1.00 1.00 0.95 0.95 0.95 0.95	\$40,725	\$2,000	\$4,149	\$0	\$4,149 \$0 \$125,126 1.0023 1990 2.50 18 0 1,753 \$86.85	1.0023	1990	2.50	18	0	1,753	\$86.85
000012 000003 000009	395	\$172,000													
6 RED OAK HILL RD	07/16/19	\$180,000 01	\$180,000 01 1.00 1.00 0.95 1.00 1.00 1.00	\$47,500	\$10,500	\$2,178	\$0	\$0 \$119,822 1.1864 2008 2.50 11 0 1,175 \$96.58	1.1864	2008	2.50	11	0	1,175	\$96.58
000005 000007 000015	625	\$180,000													
31 AUGUSTE RD	10/15/20	\$291,000 01	\$291,000 01 1.10 1.00 0.95 0.95 0.95 1.00	\$47,156	\$5,500	\$1,062		\$0 \$237,282 0.9634 1990 2.50 18 0 3,357 \$89.47	0.9634	1990	2.50	18	0	3,357	\$89.47
000011 000007 000030	168	\$291,000													
1219 MT MOOSILAUKE	11/25/20	\$304,000 01	\$304,000 01 1.00 1.10 1.00 1.00 1.00 1.10	\$60,500	\$23,300	\$560		\$0 \$219,640 1.0383 1987 1.50 11 0 1,749 \$135.90	1.0383	1987	1.50	1	0	1,749	\$135.90
000002 000002 000008	127	\$304,000													

Average Indicated Square Foot Value:

\$102.20

Median Indicated Square Foot Value: \$93.03

used as a starting point. In final testing against all sales, \$96.00 per square foot was found to be the best fit. With four sales in the above analysis ranging in per square foot costs of \$135.90 to \$86.85, the median at \$93.00 (rounded) was

Annual Trend: 0.00% < 04/01/21 > 0.00%

Location	S	Sale	Building	Features	Excess Ac	Excess FF	Site	View	View	View	View	View	View	Indicated
Map Lot Sub	Date/Days	Date/Days Price/Adjusted Zn	Value	Value	Value	Value	Value	Residual	Subject	Width	Depth	Distance	Cond	Value
96 CROSS RD	08/27/19	\$399,933 01	\$283,400	\$3,900	\$3,900 \$33,000	\$0	\$38,600	\$41,033	1.10	0.80	0.25	1.20	1.00	\$155,428
000012 000001 000005	583	\$399,933												
535 ATWELL HILL RD	11/18/19	\$410,000 01	\$182,200	\$62,400	\$62,400 \$53,600	\$0	\$42,900	\$68,900	1.10	0.70	0.50	1.20	1.00	\$149,134
000004 000002 000028	500	\$410,000												
528 ATWELL HILL RD	06/12/20	\$55,000 01	\$15,900	\$0		\$4,100 \$11,300	\$34,300	-\$10,600	0.25	0.70	0.50	0.80	1.00	-\$151,429
000001 000002 000023	293	\$55,000												
913 MT MOOSILAUKE H	07/06/20	\$380,000 01	\$334,000	\$3,500	\$3,500 \$2,500	\$0	\$42,800	-\$2,800	0.25	0.80	1.00	0.80	0.95	-\$18,421
000005 000001 000009	269	\$380,000												
1219 MT MOOSILAUKE	11/25/20	\$304,000 01	\$197,100	\$23,300	\$600	\$0	\$60,500	\$22,500	0.25	0.80	0.75	0.80	0.90	\$208,333
000002 000002 000008	127	\$304,000												
25 LIBBEY RD	06/22/21	\$145,000 01	\$50,400	\$3,300	\$2,300	\$2,300 \$10,200	\$36,600	\$42,200	1.10	0.70	0.50	1.20	1.00	\$91,342
000005 000007 000013	-82	\$145,000												

Average Indicated Value: \$72,398

Median Indicated Value:

\$120,238

With such a wide range of results, a high of \$208,333 and a low of \$151,429 the median of \$120,238 or (\$120,000 rounded)

conjunction with site specific adjustments for the different subject matter, width, depth and distance. For the final analysis, the \$100,000 base was a good fit when adjusted with the site specific adjustments from each view. was chosen as the starting point in the analysis as it is least affected by outliers. This preliminary value was tested in

VIEW

## DOUBLEWIDE MOBILE HOME

100	Iz r	
68 POND BROOK RD 000008 000002 000003	Location Map Lot Sub	Annual Trend: Building Base Year/Depreciation: Buildable Site Value:
01/28/20 429	Date/Days	Annual Trend: 0.00%-se Year/Depreciation: 2021/3. Buildable Site Value: \$50,000
\$85,000 01 0.90 1.00 0.95 0.95 0.95 1.00 \$85,000	Sale  Date/Days Price/Adjusted Zn Nhbd Site Dway Road Topo Cond	Annual Trend: 0.00% < 04/01/21 > 0.009 //Depreciation: 2021/3.25 ble Site Value: \$50,000
0.90	Nhbd	0.00%
1.00	Site I	
0.95 0	)way Ro	
.95 0.9	ad Topo	
5 1.00	Cond	Est. Exc Ex
\$38,582	Adj Site Value	Site Acreage: Est. Excess Acreage Value: Excess Foot Frontage:
\$5,800	Features Value	:: 1.000 :: \$1,000 :: \$63.00
\$0	Excess Ac Value	
5A	Excess F Value	
30	F Bldg	
\$40,618	Excess FF Bldg Residual Value Value	Acreag Acreag Acreage D
1.066	Bldg Rate	Acreage Discount Minimum Acreage: Acreage Discount Maximum Acreage: Acreage Discount Maximum Percentage:
3 1984	Year Built	t Minimu Maximu aximum
3.00	Cond*	ım Acreaş m Acreaş Percentaş
59	Depreciati Age Oth	ge: 10.00 ge: 250.00 ge: 50.00%
\$0 \$40,618 1.0663 1984 3.00 59 0 1,257 \$73.91	Year Depreciation Bldg Indicated Built Cond* Age Other Sq Ft Sq Ft Value	)00 .00
257	Ind	
\$73.91	licated t Value	

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Average Indicated Square Foot Value: \$73.91

Median Indicated Square Foot Value: \$73.91

best fit in the final analysis. preliminary anlaysis. Further testing with land values proved \$72.00 per square foot to be the best indicater of value and the With only one sale in the analysis indicating \$73.91 or (\$74.00 rounded), this figure was used as the starting point in the

## SINGLEWIDE MOBILE HOME

- L		15	_				
27 NONTH DONCHESTE	NORTH DORCHESTE	Map Lot Sub	Location	Buildable S	Building Base Year/Depreciation: 2021/3.00	Annı	
10/21/20	10/21/20	Date/Days Price	Sale	Buildable Site Value: \$50,000	reciation: 2021/3	Annual Trend: $0.00\% < 04/01/21 > 0.00\%$	
162 \$139,800 01	10/21/20 \$120,800 01 100 100 0.05 100 0.05 1.05	Date/Days Price/Adjusted Zn Nhbd Site Dway Road Topo Cond		0	.00	< 04/01/21 > 0.0	
1.00	3	Nhbd				%0	
1.00	1 00 0	Site Dv					
1.90 1.1	05 1	vay Roa					
0.9.	) O O O	d Topo					
1.05	1 02	Cond		Ex	Est. Exc		
\$4/,501 \$50,000	6/7 381	Value	Adj Site	Excess Foot Frontage:	Est. Excess Acreage Value:	Site Acreage:	
\$50,000	650 600	Value	Features	\$63.00	\$1,000	1.000	
\$1,000	©1 653	Value	Excess Ac				
<b>3</b> 0	60	Value	Excess FF				
\$40,100	20 20 166 0 2600 1074 2 0 1 213 273 13	Value	Excess FF Bldg Residual	Acreage Discount Maximum Percentage:	Acreage Discount Maximum Acreago	Acreage Discount Minimum Acreage	
0.7033	0 7600	Rate	Bldg Year	count Ma	Discount	Discount	
17/4	107/	Built	Year	aximum l	Maximu	Minimu	
2.00	3	Cond*	Depreciation	ercentag	n Acreag	n Acreag	
1	2	Age Oth	epreciati	e: 50.00%	;e: 250.0	e: 10.00	
1,	0 1	Built Cond* Age Other Sq Ft Sq Ft Valu	on Bld	30%	.00	90	
141	2/2	t Sq	Bldg Indicated				
\$12.42	673 73	Ft Value	ndicated				
				_		400	

Average Indicated Square Foot Value: \$72.42

Median Indicated Square Foot Value: \$72.42

the best indicater of value and the best fit in the final analysis. was used as the starting point in the preliminary anlaysis. Further testing with land values proved \$70.00 per square foot to be Like the data set for double wide mobile homes, only one sale in the analysis indicated \$72.42 or \$72.00 (rounded). This figure

\*Building Cond Values: 1.00 = EXCELLENT 1.50 = VERY GOOD 2.00 = GOOD 2.50 = AVERAGE 3.00 = FAIR 4.00 = POOR 5.00 = VERY POOR

### Wentworth BAKER RIVER

Page 140

Annual
Trend:
0.00%
٨
04/01/2
~
0.00%

Location		Sale	Building	Features	Excess Ac	Excess FF	Site	Indicated
Map Lot Sub	Date/Days	Date/Days Price/Adjusted Zn	Value	Value	Value	Value	Value Water Body	WF Value
521 NORTH DORCHESTE	06/06/19	\$205,000 01	\$125,300	\$2,000	\$300	\$0	\$45,100 BAKER RIVER	\$32,300
000012 000002 000007	665	\$205,000						
1250 MT MOOSILAUKE	07/26/19	\$249,000 01	\$164,300	\$29,100	\$1,000	\$0	\$47,500 BAKER RIVER	\$7,100
000002 000003 000005	615							
872 MT MOOSILAUKE H	04/14/20	\$260,000 01	\$204,500	\$1,300	\$1,400	\$0	\$47,500 BAKER RIVER	\$5,300
000005 000004 000012	352	\$260,000						
657 MT MOOSILAUKE H	01/05/21	\$290,000 01	\$0	\$3,200	\$41,300	\$100,800	\$36,100 BAKER RIVER	\$108,600
000008 000006 000002	86	\$290,000						

Average Indicated Waterfront Value:

Median Indicated Waterfront Value:

\$38,325 \$19,700

other waterbody in town, this analysis was used as a base for each of the other water bodies in the town of Wentworth. adjustments were made for site specific conditions unique to each waterfront parcel. Due to the absences of any sales on any used at the beginning of the preliminary analysis. After considering different aspects of the waterfront such as, access, frontage range of indicated value for the four sales, the average was chosen as the preferred indicator, \$38,325 or \$38,000 (rounded) was compensate for the excess acreage above the site minimum and the same for excess road frontage, if warranted. With a wide All four sales showed this waterbody had a positive influence on each of the sale properties. Adjustments were made to Considerations were made for the different sizes of the waterbodies, access, recreational utility, etc. length, topography and creating tables for each of those criteria, \$50,000 was used for the base waterfront value. Further

## **SECTION 8**

- A. FIELD REVIEW
- B. INFORMAL HEARING PROCESS
  - 1. Number of Hearings
  - 2. Results of Hearing

## A. Field Review

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

## Field Review

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

This is a slow, time consuming process that improves consistency from lot to lot and neighborhood to neighborhood, making all subjective considerations of one experienced supervisor. We find this extra effort improves the overall job quality and consistency.

When anomalies are noticed, another inspection is made to correct or verify the situation.

## **Property Specific Adjustment Guidelines**

Land	Adi	ustments

Undeveloped Land – Wooded Lot	-40% (.60 Site Modifier)
Undeveloped Land – Cleared Lot	-20% (.80 Site Modifier)
Undeveloped Driveway	-10% (.90 Site Modifier)
Additional Sites (w/Sep. Utilities)	+10 (Per Site Land Condition)
Commercial Use	+25 to $+200$ , depending on how extensive the use
Shared Driveway/Access (SHDW)	-5% or greater depending on size & impact
ROW Across Lot to Access Another	Varies - dependent upon access characteristics,
	typically -5 to -10%
Topography (TOPO)	Varies - dependent upon severity, defined in Cost
	Tables Section
Less Than Average Access (ACC)	Varies – dependent upon severity
Cost to Develop	-90% to -20% (10 to 80 Land Condition) dependent
_	upon severity
Not Buildable (NBD)	-90% (10 Land Condition)
Current Use Wetlands	-90% (10 Land Condition)
Distance to Water (DTW)	-25% (75 Land Condition)
No Access to Waterfront (No Acc Wf)	-50% (50 Land Condition)
Lookaway Lane Dist. to Water (DTW)	-15% (85 Land Condition)
Road Bisects Lot	-25% (75 Land Condition)
"B" Neighborhood CTD Adj.	-60% (40 Land Condition)

## **Building Adjustments**

Wall Height (WH) -1% to -3% Dependent on Severity

This adjustment is typically seen on Gambrel style dwellings as there is a loss in space in the upper floor due to the pitch of the roof.

Close to Road (CLS TO RD)

-5% to -10% depending on distance

This adjustment is applied to homes that are abnormally close to the road.

Dirt Basement (DB) Low Basement (LB) -1% or greater depending on severity-1% or greater depending on severity

A basement with low headroom (less than 5')

Wet Basement (WB)

-1% or greater depending on severity

No Parking Available

-5 to -15% depending on severity

Layout/Design -10% typically applied to living area over a garage

as main domicile.

Misc/C-Notes -Varies

Mill -10 to 20% applied to buildings within the vicinity

of the lumber mill. Adjustment varies dependent on

proximity.

Buildings require depreciation for many items. The overall condition of the home usually accounts for the majority of normal wear and tear items but often depreciation is needed to account for issues that are short lived and have a cost to cure associated with them, ie roof and siding. Other instances where depreciation has been applied for specific conditions affecting buildings and not listed above, will have notes detailing the reasons for the depreciation that was applied.

## **B. Informal Hearing Process**

The informal hearing process begins with a notice of preliminary value and information on how to make an appointment to review the assessment with the assessor was mailed first class on: June 21, 2021.

Sample notice can be found in Section 5. Abbreviations & Samples

The property owners were given <u>30</u> days to review their property record card on Avitar's website and if they wished to talk with an assessor they had the opportunity to arrange a phone appointment at a later date.

The phone appointment hearings were held for  $\underline{5}$  days from  $\underline{7/12/2021}$  to  $\underline{7/16/2021}$  and resulted in 41 taxpayers making appointments to discuss their assessments.

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

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

The hearings went smoothly and gave us an opportunity to correct any physical data, as well as complete any interior inspections of properties that had not previously been inspected. At the end of the hearing process, there was one significant change on Lookaway Lane effecting all properties on that road within the Baker River Valley subdivision. This change was due to a recent sale within the neighborhood that occurred in the final sales analysis time frame. The map and lot of this sale is 11-4-33 (74 Lookaway Lane). Based on this sale, we added an \$85,000 amenity value to account for the restrictive covenants and having access to the river. In addition, properties that were further away from the water access point were given a 15% reduction. This adjustment was done in the features condition factor adjustment line. No other changes were made effecting a large number of assessments such as neighborhood codes or base rates; but rather a few factual changes that were site specific certain properties.

Primarily, view values were found to be low relative to the rest of the town. The base value of \$100,000 was found to be correct, but adjustment/factors applied had to be updated to be more consistent with recent sales.

## **SECTION 9**

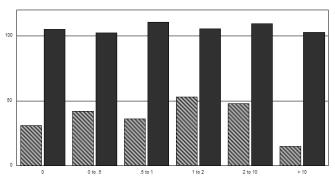
- A. CALIBRATION TECHNIQUE
- B. FINAL STATISTICAL ANALYSIS & TESTING
- C. FINAL VALUATION TABLES

## A. MODEL CALIBRATION TECHNIQUE

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

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

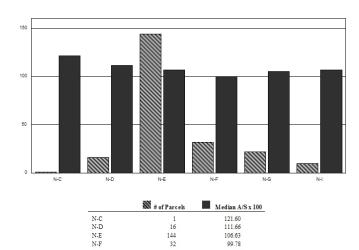
When the CAMA cost tables are defined, we compute the assessment to sales ratio for each property and produce graphs and reports which can then be used to calibrate the CAMA system to predict the market value of all property in the municipality as fairly as possibly. following are samples of the graphs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



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



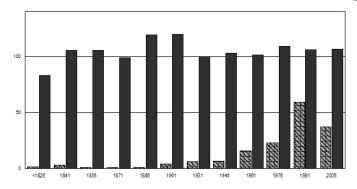
Here the groups, number of sales in each group and the median ratio are displayed.



32 22

105.37

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



	# of Parcels	Median A/S x 100
<1826	2	82.90
1841	3	105.37
1856	1	105.37
1871	1	99.06
1886	1	119.15
1901	4	120.16
1931	6	100.09
1946	7	103.06
1961	16	101.20
1976	23	108.83
1991	59	106.49
2006	37	106.91

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

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

## Sales Ratio Bar Graphs

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

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

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

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

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

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

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

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

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

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

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

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

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

## **SECTION 9**

## B. FINAL STATISTICAL ANALYSIS REPORTS

## Sales Analysis Results Wentworth -- 09/13/2021

	Sales Anal	ysis Statistics	
Number of Sales:	23	Mean Sales Ratio:	1.0179
Minimum Sales Ratio:	0.8484	Median Sales Ratio:	1.0264
Maximum Sales Ratio:	1.1443	Standard Deviation:	0.0679
Aggregate Sales Ratio:	1.0154	Coefficient of Dispersion:	4.8322
		Price Related Differential:	1.0025
	Sales Anal	ysis Criteria	

Sold: 4/1/20 - 7/14/21 Sale Ratios: 0.000 - 999.999

Building Value: 0 - 99999999 Bldg Eff. Area: 0 - 99999999

Land Value: 0 - 99999999 Land Use: ALL

Current Use CR: 0 - 99999999 Acres: 0 - 99999999

Year Built: 1600 - 2021 Trend: 0% Prior to 08/16/2021

Story Height: ALL Neighborhood: ALL

Base Rate: ALL Zone: ALL

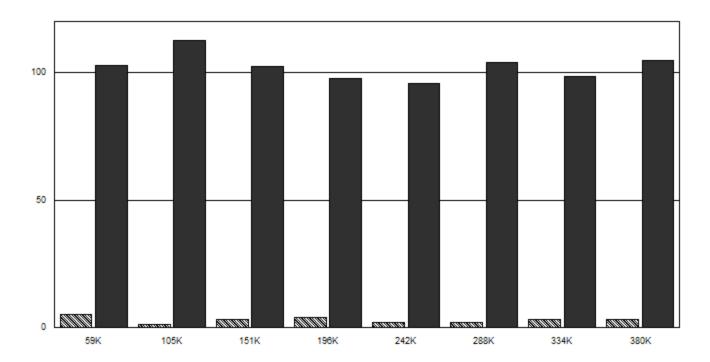
Qualified: YES Unqualified: NO

Improved: YES Vacant: YES

View: All Waterfront: All

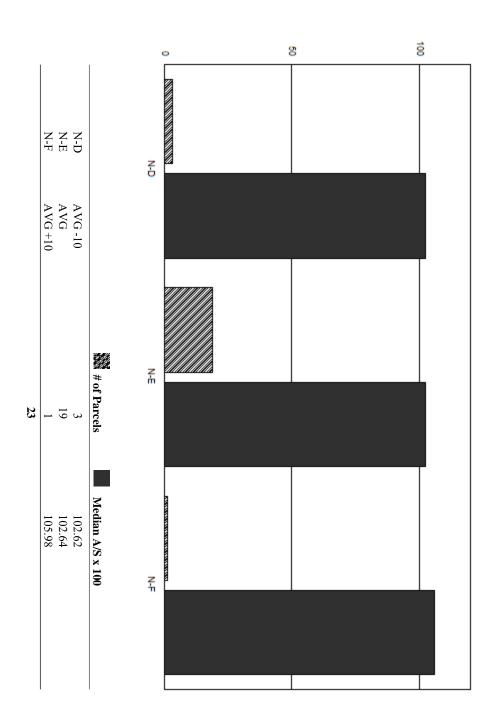
Include Comm./Ind./Util.: YES Water Body: ANY

## Wentworth: Median A/S Ratio by Sale Price

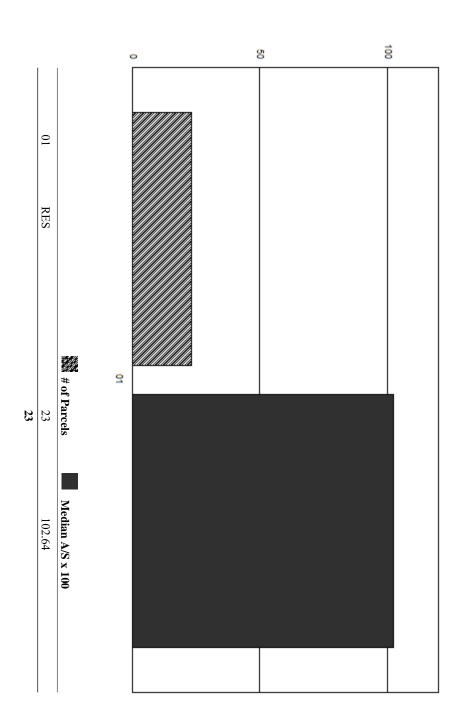


		# of Parcels	Median A/S x 100	
59K	\$12,881 to \$58,770	5	102.80	
105K	\$58,771 to \$104,660	1	112.82	
151K	\$104,661 to \$150,550	3	102.62	
196K	\$150,551 to \$196,440	4	97.79	
242K	\$196,441 to \$242,330	2	95.65	
288K	\$242,331 to \$288,220	2	104.21	
334K	\$288,221 to \$334,110	3	98.45	
 380K	\$334,111 to \$380,000	3	104.68	

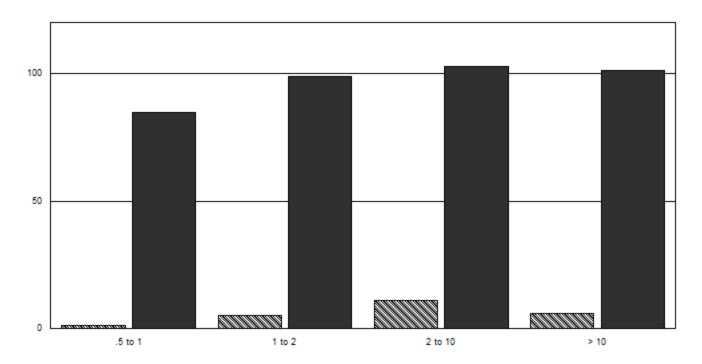
## Wentworth: Median A/S Ratio by Neighborhood



## Wentworth: Median A/S Ratio by Zone

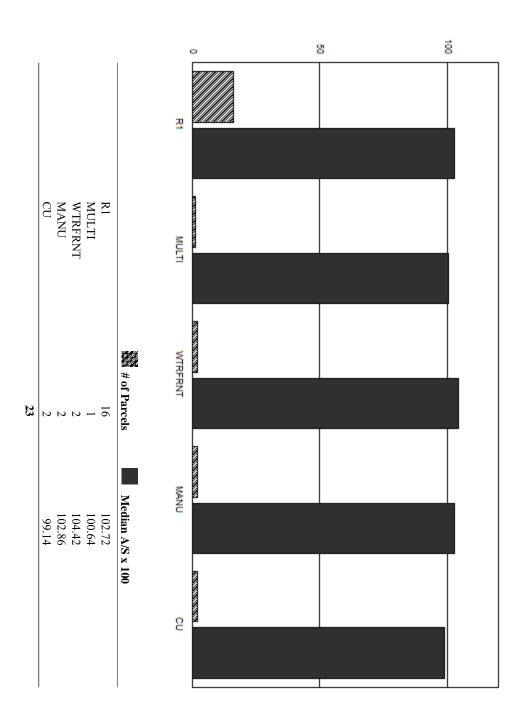


## Wentworth: Median A/S Ratio by Acreage

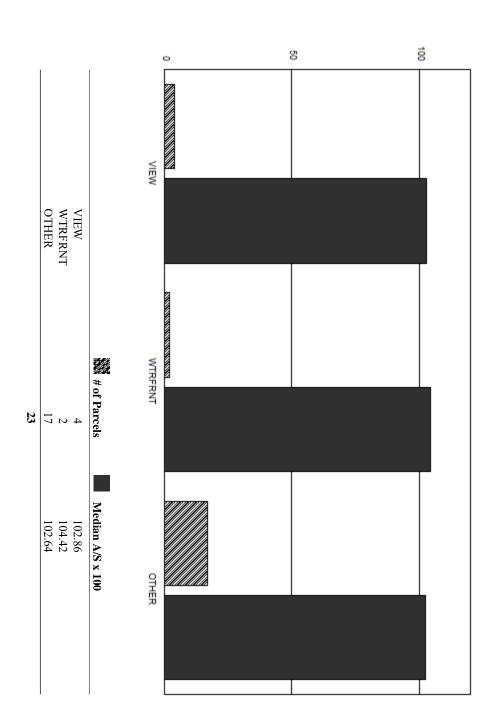


	# of Parcels	Median A/S x 100
.5 to 1	1	84.84
1 to 2	5	99.12
2 to 10	11	103.09
> 10	6	101.33
	23	

## Wentworth: Median A/S Ratio by Improved Use



## Wentworth: Median A/S Ratio for Views/Waterfront/Other



## Sales Analysis Results Wentworth -- 09/13/2021

	Sales Analy	ysis Statistics	
Number of Sales:	7	Mean Sales Ratio:	1.0118
Minimum Sales Ratio:	0.9219	Median Sales Ratio:	1.0280
Maximum Sales Ratio:	1.0608	Standard Deviation:	0.0486
Aggregate Sales Ratio:	0.9945	Coefficient of Dispersion:	3.2741
		Price Related Differential:	1.0174
	Sales Anal	vsis Criteria	

## Sales Analysis Criteria

Sold: 4/1/20 - 7/14/21 Sale Ratios: 0.000 - 999.999

Building Value: 0 - 99999999 Bldg Eff. Area: 0 - 99999999

Land Value: 0 - 99999999 Land Use: ALL

Current Use CR: 0 - 99999999 Acres: 0 - 99999999

Year Built: 1600 - 2021 Trend: 0% Prior to 08/16/2021

Story Height: ALL Neighborhood: ALL

Base Rate: ALL Zone: ALL

Qualified: YES Unqualified: NO

Improved: NO Vacant: YES

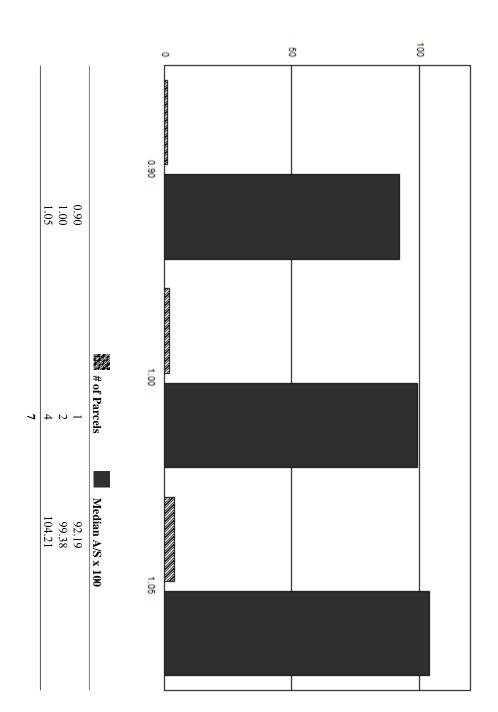
View: All Waterfront: All

Include Comm./Ind./Util.: YES Water Body: ANY

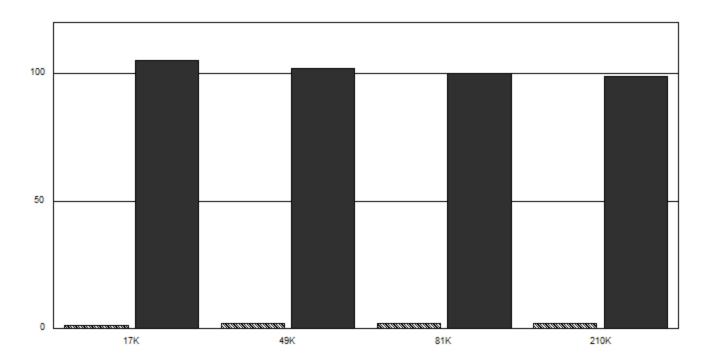
## Wentworth Sales Analysis Report

\$ 159,700	08/05/2020 ARDEN FOREST LLC	08/0					CU - OK TO USE!!!!!!!!!!!	CU - OK T	
	\$ 193,600 V Q	\$ 182,500	Ħ	150.45 CUMW	01	000001	000001	1.061 000004	1.061
\$ 30,300	1/02/2020 HARRIS, NEIL	11/0							
	\$15,800 V Q	\$ 15,000	E	15.80 R1	01	000010	000001	1.053 000008	1.053
\$ 38,800	06/12/2020 DIFILLIPO, ROCCO	06/1	270						
	\$ 56,700 V Q	\$ 55,000	E MHC A	5.50 R1	01	000023	000002	1.031 000001	1.031
\$0	04/13/2021 ICER LLC	04/1							
	\$ 25,700 V Q	\$ 25,000	E	5.50 R1	01	0013-3	000001	1.028 000011	1.028
\$0	05/12/2021 ICER LLC	05/1							
	\$ 25,300 V Q	\$ 25,000	E	6.45 R1	01	0013-2	000001	1.012 000011	1.012
\$ 27,300	10/19/2020 CASSIDY, JOHN R	10/1							
	\$ 53,200 V Q	\$ 54,533	E	6.30 R1	01	000013	000001	0.976 000001	0.976
\$ 159,700	07/06/2021 THIERIOT, MICHAEL	07/0							
	\$193,600 V Q	\$ 210,000	Ħ	150.45 CUMW	01	000001	000001	0.922 000004	0.922
Prior Year Assessment	Sale Date Grantor	Salı	Eff. Area					Sale Note	
	Assessment I Q Unqualified Description	Sale Price Asse	NC BR SH	Acres LC	Zone	Sub	Lot	Map	Ratio

## Wentworth: Distribution of Sale Ratios

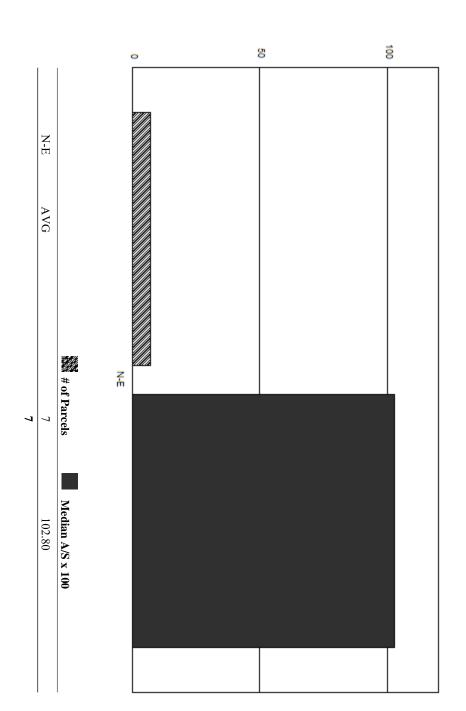


## Wentworth: Median A/S Ratio by Sale Price

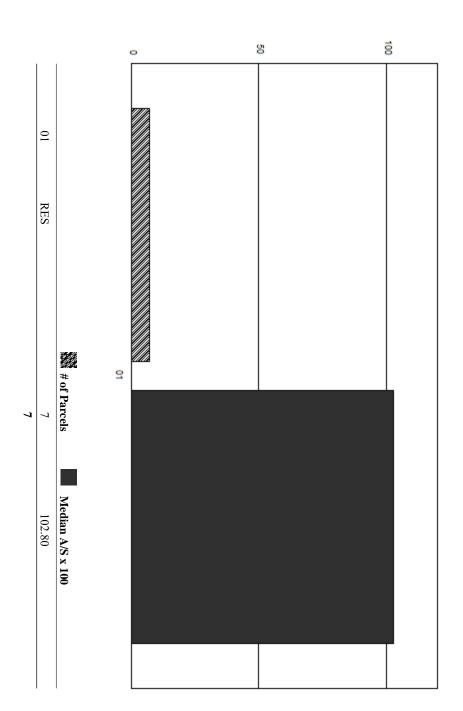


		# of Parcels	Median A/S x 100	
17K	\$0 to \$16,638	1	105.33	
49K	\$16,639 to \$48,865	2	102.00	
81K	\$48,866 to \$81,092	2	100.32	
210K	\$177,774 to \$210,000	2	99.14	

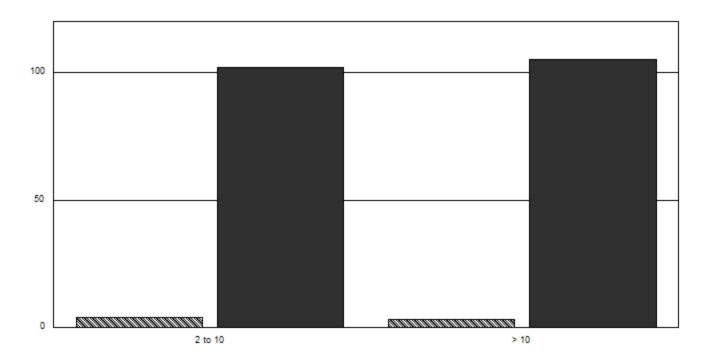
## Wentworth: Median A/S Ratio by Neighborhood



## Wentworth: Median A/S Ratio by Zone

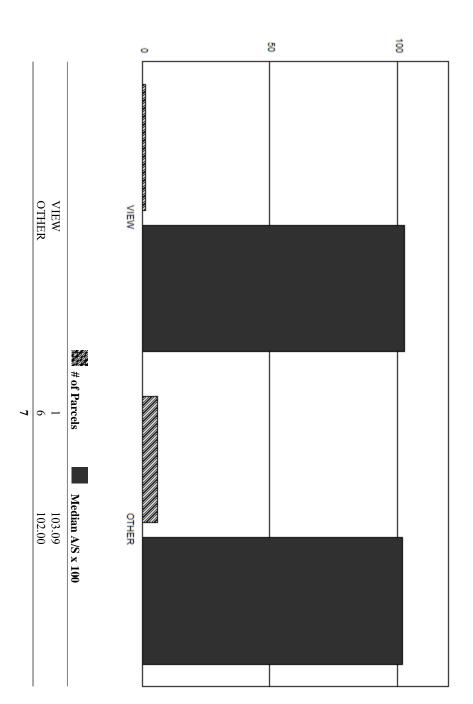


## Wentworth: Median A/S Ratio by Acreage



	# of Parcels	Median A/S x 100
2 to 10	4	102.00
> 10	3	105.33
	7	

# Wentworth: Median A/S Ratio for Views/Waterfront/Other



Map: 000001 Lot: 000001 Sub  OWNER INFORMATION  WRIGHT, BRUCE  WRIGHT, CHERYL  2200 EAST EL JAY COURT  NAMPA, ID 83686  LISTING HISTORY  01/01/21 INSP MARKED FOR INSPECTION 08/14/20 RWVL 01/08/13 DMVL 09/22/11 TNFR 06/18/07 KSRL 01/02/02 DPRL	CAPE MOONSHINE RD	WENTWORTH Printed: 09/08/2021 PICTURE
	EXTRA FEATURES VALUATION  Lnoth x Width Size Adi Rate Cond	MUNICIPAL SOFTWARE BY AVITAR
Feature Type Units	s Lngth x Width Size Adj Rate Cond Market Value Notes	WENTWORTH ASSESSING OFFICE
		Year         Building         Features         Land           2019         \$ 0         \$ 0         \$ 27,300           2020         \$ 0         \$ 27,300           2020         \$ 0         \$ 27,300           Parcel Total:         \$ 27,300           Parcel Total:         \$ 27,300           Parcel Total:         \$ 27,300           Parcel Total:         \$ 3,200
	LAND VALUATION	LAST REVALUATION: 2021
Zone: RES Minimum Acreage: 1.00 Minimum Acre	Minimum Frontage: 200 Site: UNDEVELOPED  Base Rate NC Adj Site Road DWay Topography Cond Ad Valorem	Site: UNDEVELOPED/WDS Driveway: UNDEVELOPED Road: GRAVEL/DIRT Cond Ad Valorem SPI R Tax Value Notes
1.000 ac 5.300 ac 400.000 ff <b>6.300 ac</b>	100 60 95 90 100 LEVEL 100 100 90 ROLLING 100 90 90 ROLLING 100 90 90 ROLLING 100 90 90 ROLLING 100 90 90 90 ROLLING 100 90 90 90 90 90 90 90 90 90 90 90 90 9	0 0 0 Z Z Z

Sult: 10011 CAPE 1007 CAPE MOONSHIPE RD WENTWORTH Printed: (9908-2021 WRIGHT, ERUCE WRIGHT, ERUCE WRIGHT, BRUCE WRIGHT, BRUCE WRIGHT, BRUCE MACH, DRISSS Account Number:  Date Permit ID Permit Type Notes  Date Permit ID Permit Type  Bedrones Emails Finances Com Walt: Souries  Brun Kischens: Fireplaces: Com Walt: Souries  BRILDING SETALIS  BRILDING SETALIS  BRILDING SETALIS  BRILDING SELECTION  BRILDING SELECTION  BRILDING SELECTION  WENTWORTH Printed: (9908-2021)  BRILDING SELECTION  BRILDING SELECTION  WENTWORTH Printed: (9908-2021)  BRILDING SELECTION  BRILDING SELECTION  WENTWORTH Printed: (9908-2021)  BRILDING SELECTION  BRILDING SELECTION  BRILDING SELECTION  WENTWORTH PRINTED  BRILDING SELECTION  BRILDING SELECTION  BRILDING SELECTION  WENTWORTH PRINTED  BRILDING SELECTION  BRILDING			***** *** * * * * * * * * * * * * * * *	
Card: 1 of 1   CAPE MOO/SHINE RD		• • • • • • • • • • • • • • • • • • • •		
Card: 1 of 1   CAPE MOO/SHINE RD				
Card: 1 of 1   CAPE MOONSHINE RD				
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CARD: 1 of 1   CAPE MOONSHINE RD   WENTWORTH   Printed:	i cinporary.			
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Card: 1 of 1  CAPE MOONSHINE RD  WENTWORTH Printed:  District Percentage GHT, CHERYL EAST EL JAY COURT  FPA. ID 83686  Re Permit I'D Permit I'Type  Re Permit I'D Permit I'Type  Bedrooms:  Bedrooms:  Bedrooms:  Bedrooms:  Com. Wall: Stories:  Bould Bedrooms:  Bedro	Physical:			
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Card: 1 of 1  CAPE MOONSHINE RD  WENTWORTH Printed:  District Percentage GHT, CHERVL EAST EL JAY COURT  FPA, ID 83686  Total 1 of 1  Permit ID Permit Type  Referential Permit IType  Rotes  Rotes  Rotes  A/C: Councility: Co	Year Built:			
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Card: 1 of 1   CAPE MOONSHINE RD   WENTWORTH   Printed:   OWNER	2021 BASE YEAR BUILDING VALUATION			
Card: 1 of 1   CAPE MOONSHINE RD   WENTWORTH   Printed:   OWNER			•	
Card: 1 of 1   CAPE MOONSHINE RD   WENTWORTH   Printed:   OWNER				
Card: 1 of 1  CAPE MOONSHINE RD  WENTWORTH Printed:  TAXABLE DISTRICTS  BUILDING DETAILS  GHT, BRUCE GHT, CHERYL  EAST EL JAY COURT  PERMITS  PERMITS  PERMITS  Notes  Permit ID Permit Type  Notes  Notes  Notes  Bedrooms:  Com. Wall: Stories:  Building Details  Fixth  Bedrooms:  Com. Wall: Stories:  Building Details  Fixth  Bedrooms:  Fixth  Bedrooms:  Building Sub Area DETAILS  Building Sub Area DETAILS  Building Sub Area DETAILS  Building Sub Area DETAILS				
Card: 1 of 1  CAPE MOONSHINE RD  WENTWORTH Printed:  District Percentage GHT, GHERVL EAST EL JAY COURT  FAA. ID 35686 Account Number:  PERMITS  Re Permit ID Permit Type  Notes  Notes  Notes  Notes  Notes  Bedrooms:  Com. Wall: Stories:  Buil.DING DETAILS  Model: Ext: Floor: Fax: Heat: A/C: Com. Wall: Stories: Buil.DING SUB AREA DETAILS  Buil.DING SUB AREA DETAILS  Buil.DING SUB AREA DETAILS  Buil.DING SUB AREA DETAILS				
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Card: 1 of 1  CAPE MOONSHINE RD  WENTWORTH Printed:  TAXABLE DISTRICTS  BUILDING DETAILS  BUILDING DETAILS  BUILDING DETAILS  Model:  Roof: Ext: Int: Floor: Heat: Floor: Heat: Floor: Heat: Floor: Heat: Floor: Heat: Stories: Building Sub Area Details  Building Sub Area Details  Building Details  Fixth  Building Details  Fixth  Building Sub Area Details  Building Building Sub Area Details  Building				
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Card: 1 of 1  CAPE MOONSHINE RD  WENTWORTH Printed:  TAXABLE DISTRICTS  BUILDING DETAILS  GHT, CHERYL EAST EL JAY COURT  FPA, ID 83686 Account Number:  PERMITS  To Permit Type  Permit Type  Notes  A/C:  Quality:  Com. Wall:  Stories:  Base Type:  Base Type:  Building Sub Area Details				
Card: 1 of 1   CAPE MOONSHINE RD   WENTWORTH   Printed:   OWNER				
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Card: 1 of 1   CAPE MOONSHINE RD   WENTWORTH   Printed:   OWNER		**************************************		
Card: 1 of 1         CAPE MOONSHINE RD         WENTWORTH         Printed:           OWNER         TAXABLE DISTRICTS         BUILDING DETAILS           IGHT, BRUCE         District         Percentage         Model:           GHT, CHERYL         Ext:         Ext:           FEAST EL JAY COURT         Ext:         Int:           IPA, ID 83686         FEANTIS         Floor:           Account Number:         PERMITS         Bedrooms:         Baths:         Fixth           te         Permit Type         Notes         A/C:         Quality:         Com. Wall:         Stories:         Stories:         Base Type:           Base Type:         Building Sub Area Detail         Building Sub Area Detail         Building Sub Area Detail         Building Sub Area Detail				
Card: 1 of 1  CAPE MOONSHINE RD  WENTWORTH Printed:  TAXABLE DISTRICTS  BUILDING DETAILS  BUILDING DETAILS  BUILDING DETAILS  BUILDING DETAILS  Model:  Roof: EX: Int: Floor: Heat: Floor: Heat: Floor: Heat: Floor: Account Number:  PERMITS  Notes  Bedrooms: Bedrooms: Baths: Fixth  A/C: Com. Wall: Stories:  Base Type: Base Type: Building Sub Area Detail				
Card: 1 of 1         CAPE MOONSHINE RD         WENTWORTH         Printed:           OWNER         TAXABLE DISTRICTS         BUILDING DETAILS           IGHT, BRUCE         District         Percentage         Model:           GHT, CHERYL         Ext:         Ext:           LEAST EL JAY COURT         Ext:         Int:           IPA, ID 83686         Heat:         Floor:           Account Number:         PERMITS         Bedrooms:         Baths:         Fixth           E Permit ID         Permit Type         Notes         Notes         Extra Kitchens:         Fixel           Com. Wall:         Stories:         Base Type:           Building Sub AREA DETAIL         Building Sub AREA DETAIL				
Card: 1 of 1         CAPE MOONSHINE RD         WENTWORTH         Printed:           OWNER         TAXABLE DISTRICTS         BUILDING DETAILS           IGHT, BRUCE         District         Percentage         Model:           GHT, CHERYL         District         Percentage         Model:           EAST EL JAY COURT         Lint:         Heat:         EXt:         Lint:         Heat:         Fixth           PERMITS         Notes         Bedrooms:         Baths:         Fixth           Quality:         Com. Wall:         Stories:         Base Type:           Base Type:    Building DETAILS   ### District  ### Percentage  Roof:  ### EXT:  ### Heat:  ### Fixth  ### Count Kitchens:  ### Com. Wall:  Stories:  ### Building DETAILS  ### District  ### Percentage  Roof:  ### EXT:  ### Count Kitchens:  ### Fixth  ### Count Kitchens:  ### Count Kitchens:  ### Count Kitchens:  ### Fixth  ### Count Kitchens:  ### Count Wall:  ### Stories:  ### Building DETAILS  ### District  ### Parmit ID         Permit Type         Notes         Bedrooms:  ### Count Wall:  ### Stories:  ### District  ### District  ### District  ### Permit ID         Permit Type         Bedrooms:  ### District  ### District  ### District  ### District		• • • • • • • • • • • • • • • • • • • •	• • • • • • • • • • • • • • • • • • • •	• • • • • • • • • • • • • • • • • • • •
Card: 1 of 1         CAPE MOONSHINE RD         WENTWORTH         Printed:           OWNER         TAXABLE DISTRICTS         BUILDING DETAILS           IGHT, BRUCE         District         Percentage         Model:           GHT, CHERYL         Ext:         Ext:           LEAST EL JAY COURT         Ext:         Int:           IPA, ID 83686         Heat:         Floor:           Account Number:         PERMITS         Bedrooms:         Baths:         Fixth           E Permit ID         Permit Type         Notes         Notes         Extra Kitchens:         Fixepla           Com. Wall:         Stories:         Base Type:           Building Sub Area Detail         Building Sub Area Detail				
Card: 1 of 1         CAPE MOONSHINE RD         WENTWORTH         Printed:           OWNER         TAXABLE DISTRICTS         BUILDING DETAILS           IGHT, BRUCE         District         Percentage         Model:           GHT, CHERYL         EAST EL JAY COURT         Permit S         Ext:         Lint:           fPA, ID 83686         PERMITS         Bedrooms:         Heat:         Floor:           A/C:         Quality:         Com. Wall:         Stories:         Base Type:           Base Type:				
Card: 1 of 1         CAPE MOONSHINE RD         WENTWORTH         Printed:           OWNER         TAXABLE DISTRICTS         BUILDING DETAILS           IGHT, BRUCE GHT, CHERYL         District         Percentage         Model:           GHT, CHERYL         Roof:         Ext:           FEAST EL JAY COURT         Ext:         Lint:           IPA, ID 83686         Heat:         Heat:           Account Number:         PERMITS         Bedrooms:         Baths:         Fixth           PERMITS         Notes         Extra Kitchens:         Fixth           Wall:         Com. Wall:         Stories:         Base Type:           Building Sub Area Detail         Building Sub Area Detail				
Card: 1 of 1         CAPE MOONSHINE RD         WENTWORTH         Printed:           OWNER         TAXABLE DISTRICTS         BUILDING DETAILS           IGHT, BRUCE         District         Percentage         Model:           GHT, CHERYL         EAST EL JAY COURT         Heat:         Eaxt:           IPA, ID 83686         PERMITS         Heat:         Floor:           PERMITS         Notes         Bedrooms:         Baths:         Fixth           A/C:         Quality:         Com. Wall:         Com. Wall:           Stories:         Base Type:           Base Type:         Base Type:				
Card: 1 of 1         CAPE MOONSHINE RD         WENTWORTH         Printed:           OWNER         TAXABLE DISTRICTS         BUILDING DETAILS           IGHT, BRUCE GHT, CHERYL         District         Percentage         Model:           GHT, CHERYL         Exr:         Exr:           FEAST EL JAY COURT         Exr:         In:           Account Number:         PERMITS         Bedroom:           PERMITS         Heat:         Heat:           A/C:         Extra Kitchens:         Fixth           Extra Kitchens:         Fixth           Com. Wall:         Stories:           Base Type:           Base Type:				
Card: 1 of 1         CAPE MOONSHINE RD         WENTWORTH         Printed:           OWNER         TAXABLE DISTRICTS         BUILDING DETAILS           IGHT, BRUCE         District         Percentage         Model:           GHT, CHERYL         Ext:         Ext:           1EAST EL JAY COURT         Ext:         Int:           1FPA, ID 83686         Heat:         Floor:           Account Number:         PERMITS         Bedrooms:         Baths:         Fixth           1 Heat:         A/C:         Quality:         Com. Wall:         Stories:         Stories:           1 Base Type:         Base Type:         Base Type:         Base Type:				
Card: 1 of 1         CAPE MOONSHINE RD         WENTWORTH         Printed:           OWNER         TAXABLE DISTRICTS         BUILDING DETAILS           IGHT, BRUCE         Model:           GHT, CHERYL         District         Percentage         Model:           EAST EL JAY COURT         Ext:         Int:           IPA, ID 83686         PERMITS         Bedrooms:         Extra Kitchens:         Fixth           Account Number:         PERMITS         Notes         Bedrooms:         Baths:         Fixth           E         Permit Type         Notes         Bedrooms:         Extra Kitchens:         Fixth           Com. Wall:         Stories:           Base Type:           Building Sub Area Detail		• • • • • • • • • • • • • • • • • • • •		
Card: 1 of 1         CAPE MOONSHINE RD         WENTWORTH         Printed:           OWNER         TAXABLE DISTRICTS         BUILDING DETAILS           IGHT, BRUCE         District         Percentage         Model:           GHT, CHERYL         Ext:         Int:           PEAST EL JAY COURT         Leat:         Floor:           Account Number:         PERMITS         Bedrooms:         Bedrooms:         Baths:         Fixth           Remit ID         Permit Type         Notes         A/C:         Quality:         Com. Wall:           Stories:         Base Type:           Base Type:				
Card: 1 of 1         CAPE MOONSHINE RD         WENTWORTH         Printed:           OWNER         TAXABLE DISTRICTS         BUILDING DETAILS           IGHT, BRUCE         District         Percentage         Model:           GHT, CHERYL         EXT:         EXT:         Int:         EXT:         Int:         Int:         Int:         Heat:         Heat:         Heat:         Bedrooms:         Baths:         Fixta         Fixta         Fixta         Fixta         Fixta         Genera         Quality:         Com. Wall:         Stories:         Base Type:         Base Ty	BUILDING SUB AREA DETAILS			
Card: 1 of 1         CAPE MOONSHINE RD         WENTWORTH         Printed:           OWNER         TAXABLE DISTRICTS         BUILDING DETAILS           IGHT, GHERYL         District         Percentage         Model:           GHT, CHERYL         Ext:         Ext:         Int:         Ext:         Int:         Floor:         Acoof:         Ext:         Floor:         Heat:         Heat:         Extra Kitchens:         Fixth         Fixth         Extra Kitchens:         Fixth         Genera         Quality:         Com. Wall:         Stories:         Com. Text	Dase Type:			
Card: 1 of 1         CAPE MOONSHINE RD         WENTWORTH         Printed:           OWNER         TAXABLE DISTRICTS         BUILDING DETAILS           IGHT, BRUCE         District         Percentage         Model:           GHT, CHERYL         EXT:         EXT:         Int:	Race Type:			
Card: 1 of 1         CAPE MOONSHINE RD         WENTWORTH         Printed:           OWNER         TAXABLE DISTRICTS         BUILDING DETAILS           IGHT, BRUCE         District         Percentage         Model:           GHT, CHERYL         EXT				
Card: 1 of 1     CAPE MOONSHINE RD     WENTWORTH     Printed:       OWNER     TAXABLE DISTRICTS     BUILDING DETAILS       IGHT, BRUCE     Model:       GHT, CHERYL     Percentage     Model:       EAST EL JAY COURT     Ext:     Lint:       4PA, ID 83686     Heat:     Floor:       Account Number:     PERMITS     Heat:     Bedrooms:     Baths:     Fixth       Extra Kitchens:     Firepla       A/C:     Quality:       Com. Wall:     Stories:	College			
Card: 1 of 1         CAPE MOONSHINE RD         WENTWORTH         Printed:           OWNER         TAXABLE DISTRICTS         BUILDING DETAILS           IGHT, BRUCE         District         Percentage         Model:           GHT, CHERYL         Ext:         Ext:           EAST EL JAY COURT         Ext:         Int:           4PA, ID 83686         Floor:         Floor:           Account Number:         PERMITS         Bedrooms:         Baths:         Fixth           Extra Kitchens:         Fireple           A/C:         Quality:         Com. Wall:         Com. Wall:	Stories:	~		
Card: 1 of 1         CAPE MOONSHINE RD         WENTWORTH         Printed:           OWNER         TAXABLE DISTRICTS         BUILDING DETAILS           IGHT, BRUCE         District         Percentage         Model:           GHT, CHERYL         Ext:         Ext:           EAST EL JAY COURT         Ext:         Int:           IPA, ID 83686         Floor:         Floor:           Account Number:         PERMITS         Notes           Bedrooms:         Baths:         Fixth           Baths:         Fixth           A/C:         Quality:	n. Wall:	Com		
Card: 1 of 1         CAPE MOONSHINE RD         WENTWORTH         Printed:           OWNER         TAXABLE DISTRICTS         BUILDING DETAILS           IGHT, BRUCE         District         Percentage         Model:           GHT, CHERYL         Ext:         Ext:           EAST EL JAY COURT         Ext:         Int:           IPA, ID 83686         Floor:         Floor:           Account Number:         PERMITS         Notes         Bedrooms:         Baths:         Fixtt           Ee         Permit Type         Notes         A/C:         Genera	Zuarry.			
Card: 1 of 1         CAPE MOONSHINE RD         WENTWORTH         Printed:           OWNER         TAXABLE DISTRICTS         BUILDING DETAILS           IGHT, BRUCE         Model:         Roof:           GHT, CHERYL         Ext:         Ext:         Ext:           EAST EL JAY COURT         Ext:         Int:         Int:           IPA, ID 83686         Floor:         Heat:         Heat:         Heat:           Account Number:         PERMITS         Bedrooms:         Baths:         Fireple           E Permit ID         Permit Type         Notes         A/C:         Genera				
Card: 1 of 1         CAPE MOONSHINE RD         WENTWORTH         Printed:           OWNER         TAXABLE DISTRICTS         BUILDING DETAILS           IGHT, BRUCE         Percentage         Model:           GHT, CHERYL         Percentage         Roof:         Ext:           EAST EL JAY COURT         Ext:         Int:           IPA, ID 83686         Floor:         Floor:           Account Number:         PERMITS         Bedrooms:         Baths:           Fixta         Firepla				
Card: 1 of 1     CAPE MOONSHINE RD     WENTWORTH     Printed:       OWNER     TAXABLE DISTRICTS     BUILDING DETAILS       IGHT, BRUCE     District     Percentage     Model:       GHT, CHERYL     Ext:     Ext:       EAST EL JAY COURT     Ext:     Int:       IPA, ID 83686     Floor:     Heat:       Account Number:     PERMITS     Bedrooms:     Baths:       Fixt       Extra Vitchers:     Extra Vitchers:	Extra Nichells.	Notes	Permit ID	
Card: 1 of 1         CAPE MOONSHINE RD         WENTWORTH         Printed:           OWNER         TAXABLE DISTRICTS         BUILDING DETAILS           IGHT, BRUCE         District         Percentage         Model:           GHT, CHERYL         Ext:         Ext:           EAST EL JAY COURT         Ext:         Int:           IPA, ID 83686         Floor:         Floor:           Account Number:         PERMITS         Bedrooms:         Baths:         Fixth	F V:1-1			
Card: 1 of 1     CAPE MOONSHINE RD     WENTWORTH     Printed:       OWNER     TAXABLE DISTRICTS     BUILDING DETAILS       IGHT, BRUCE     District     Percentage     Model:       GHT, CHERYL     Roof:     Ext:       EAST EL JAY COURT     Ext:     Int:       IPA, ID 83686     IPA     IPA       Account Number:     Heat:     Heat:	Baths:	Bed	PERMITS	
Card: 1 of 1     CAPE MOONSHINE RD     WENTWORTH     Printed:       OWNER     TAXABLE DISTRICTS     BUILDING DETAILS       IGHT, BRUCE     District     Percentage     Model:       GHT, CHERYL     Ext:     Ext:       EAST EL JAY COURT     Ext:     Int:       IPA, ID 83686     Floor:     Floor:	Heat:		Account Number:	
Card: 1 of 1     CAPE MOONSHINE RD     WENTWORTH     Printed:       OWNER     TAXABLE DISTRICTS     BUILDING DETAILS       IGHT, BRUCE     District     Percentage     Roof:       GHT, CHERYL     Ext:       EAST EL JAY COURT     Ext:       IPA, ID 83686     Floor:	IIIt.			
Card: 1 of 1     CAPE MOONSHINE RD     WENTWORTH     Printed:       OWNER     TAXABLE DISTRICTS     BUILDING DETAILS       IGHT, BRUCE     District     Percentage     Model:       GHT, CHERYL     Roof:     Ext:       EAST EL JAY COURT     Ext:     Int:	Floor:		NAMPA, ID 83686	
Card: 1 of 1     CAPE MOONSHINE RD     WENTWORTH     Printed:       OWNER     TAXABLE DISTRICTS     BUILDING DETAILS       IGHT, BRUCE     District     Percentage     Model:       GHT, CHERYL     Percentage     Roof:       EAST EL JAY COURT     Ext:	1111.			
Card: 1 of 1CAPE MOONSHINE RDWENTWORTHPrinted:OWNERTAXABLE DISTRICTSBUILDING DETAILSIGHT, BRUCEDistrictPercentageModel:GHT, CHERYLRoof:EAST EL JAY COURTExt:	Int:			
Card: 1 of 1  CAPE MOONSHINE RD  WENTWORTH Printed:  BUILDING DETAILS  IGHT, CHERYL  GHT, CHERYL  District Percentage Roof:	Ext:		2200 EAST EL JAY COURT	
Card: 1 of 1  CAPE MOONSHINE RD  WENTWORTH Printed:  BUILDING DETAILS  IGHT, BRUCE  GHT, CHERYL  GHT, CHERYL  GHT, CHERYL  GHT, CHERYL  GHT, CHERYL  CAPE MOONSHINE RD  WENTWORTH  Printed:  BUILDING DETAILS  BUILDING DETAILS  Roof:				
Card: 1 of 1CAPE MOONSHINE RDWENTWORTHPrinted:OWNERTAXABLE DISTRICTSBUILDING DETAILSIGHT, BRUCEDistrictPercentageModel:	Roof:		WRIGHT, CHERYL	
Card: 1 of 1 CAPE MOONSHINE RD WENTWORTH Printed:  OWNER TAXABLE DISTRICTS BUILDING DETAILS  District Percentage Model:	INTOGET:	1 el centage	WRIGHT, BRUCE	
Card: 1 of 1 CAPE MOONSHINE RD WENTWORTH Printed:  OWNER TAXABLE DISTRICTS BUILDING DETAILS	Model:	Percentage	WDICHT BDICE	
Card: 1 of 1 CAPE MOONSHINE RD WENTWORTH Printed:	BUILDING DETAILS	IAAABLE DISTRICTS	OWNER	FICTORE
Card: 1 of 1 CAPE MOONSHINE RD WENTWORTH Printed:			OWNED	DICTUDE
	Printed:		Card: 1 of 1	Map: 000001 Lot: 000001 Sub: 00
			!	

Land Type       Units       Base Rate       NC       Adj       Site       Road       D'         1F RES       1.000 ac       50,000 E       100       80       95         1F RES       4.500 ac       x 1,000 X       100         1F RES       200.000 ff       x 63 E       100         VIEW       HILLS, NARROW, TOP 50, CLOSE/NEAR         5.500 ac       5.500 ac	LAND VALUATION	Map: 000001   Lot: 000002   Sub: 000023   Card: 1 of 2
Way Topography 95 95 MILD 90 ROLLING 90 ROLLING	ATION	Page Type Price Grantor 0054 Q V 724 Q V 724 Q V 724 Q V 726 NOTES  DI ACRES FR 11.55 TO 5.5 PER BLA V CRES WILL COME OUT OF CURREN SPK W/OWNER; DNPU BULLET BY ER & POSS 2ND CAMPER; CK 21; 1/2 OR FURTHER IMPROV; ELEC ONLY OR FURTHER IMPROV; ELEC ONLY
Site: UNDEVELOPED/CLR Driveway: GRAVEL/DIRT Road: GRAVEL/DIRT         Cond       Ad Valorem       SPI R       Tax Value Notes         100       34,300 0 N       34,300         100       4,100 0 N       4,100         100       11,300 0 N       11,300         100       7,000 7,000       7,000         56,700       56,700	## PARCEL TOTAL TAXABLE VALUE    Year	WENTWORT  MUNICIPAL  WENTWO

	71	E			P	D		PICTURE	Lot: 000002 Sub:
	DEK ZI	FFF W	Date Permit ID Permit Type Notes	PERMITS	PEPPERELL, MA 01463 Account Number:		Di	OWNER S28 A1	Card: 1 of 2
		8					t Percentage	TAXABLE DISTRICTS	תמ ו וונו זי
Building Value:	2021 BASE YEAR BUILDING VALUATION  Market Cost New: Year Built: Year Built: Condition For Age: Physical: Functional: Economic: Temporary: Total Depreciation: 25	A/C: Yes 100.00 % Generator Quality: A0 AVG  Com. Wall: Size Adj: 1.0278 Base Rate: M Bldg. Rate: Sq. Foot Cost: Sq. Foot Cost: Sq. Foot Cost: Adj Foot Para	Extra Kitchens:	Bedrooms: 1 Baths: 1.0	Int: WALL BOARD Floor: CARPET/LINOLEUM OR SIM Heat: GAS/FA DUCTED	Roof: FLAT/METAL/TIN Ext: GLASS/THERMO	Model: 1.00 STORY FRAME CAMPER	BUILDING DETAILS	MENOWENEW
\$ 10,200	\$ 13,565 2016 AVERAGE 25 %	Base Rate: MHC 52.00 Bldg. Rate: 9.9661 Sq. Foot Cost: \$50.24  AREA DETAILS  Area Adj. Effect. 252 1.00 252 216 -0.05 -11 288 0.10 29 756 270	Fireplaces:	.0 Fixtures:	EUM OR SIM D		ME CAMPER	ETAILS 09/00/2021	

0 ac	Zone: Minimum Acreage: Minimum Frontage:  Land Type 1F RES Neighborhood		Map: 000001 Lot: 000002 COWNER INFORMATION
	num Frontage:  Site:  Cond Ad Valorem SPI	Type    NTION	Sub: 000023 Card: 2 of 2 528 ATWELL HILL RD SALES HISTORY
	Driveway: Road:  SPI R Tax Value Notes	MUNICIPAL SOFTWARE BY AVITAR  WENTWORTH ASSESSING  OFFICE  PARCEL TOTAL TAXABLE VALUE  Year Building Features Land 2021 \$ 5,700 \$ 0 \$ 0 (c)  Parcel Total: \$ 5,700)  (Card Total: \$ 5,700)	WENTWORTH Printed: 09/08/2021 PICTURE

	255	PPF			Date Permit ID Permit Type	BOISVERT, JAMES  DEMERS, DEBORAH  6A TARBELL STREET  PEPPERELL, MA 01463  Account Number:	PICTURE OWNER	Map: 000001
	8	<b>.</b>			Notes	District Percentage	TAXABLE DISTRICTS	528 ATWELL HILL RD
Building Value:	2021 BASE YEAR BUILDING VALUATION  Market Cost New: \$ 10,4 Year Built: 20 Condition For Age: AVERAGE 45 Physical: Functional: Economic: Temporary: Total Depreciation: 45		BUILDING SUB AREA DETAILSIDDescriptionAreaAdjFFFFST FLR FIN2001.00PRSPIER200-0.05GLA:200400	Sq.	Bedrooms: 1 Baths: 1.0 Extra Kitchens:	Model: 1.00 STORY FRAME CAMPER Roof: FLAT/METAL/TIN Ext: PREFIN METAL Int: WALL BOARD Floor: CARPET/LINOLEUM OR SIM Heat: GAS/FA DUCTED	BUILDING DETAILS	WENIWOKIH
\$ 5,700	\$10,404 \$10,404 2009 AVERAGE 45 %		REA DETAILS         Area       Adj. Effect.         200       1.00       200         200       -0.05       -10         400       190	Generators:  Base Rate: MHC 52.00 Bldg. Rate: 1.0531 Sq. Foot Cost: \$ 54.76	0 Fixtures: Fireplaces:	IN EUM OR SIM Page 178		Frinted: 09/00/2021

	0001 Sub: 000001	Card: 1 of 1		ATWELL HILI	L RD	WENTWOI		09/08/2021
OWNER INFORMA	ATION		SALES HIST				PICTURE	
MEADOWS, SHIRLEY	<u>Date</u>	Book Page Ty		rice Grantor				
MEADOWS, CHRISTOPHER		021 4646 803 Q V		000 THIERIOT, MIC				
0 CENTENNIAL DRIVE	08/05/2	020 4542 0879 Q V	/ 182,	500 ARDEN FORES	T LLC			ļ
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VEBSTER, NH 03303	DV		NOTE	<b>Y</b>				
LISTING HISTO		0006 ODIC CH @2525	NOTES		ENLADE A ED			
01/01/21 INSP MARKED F 08/18/20 RWVL		9906; ORIG CU @2535 NG; 8/20; VAC;	/268; 1/13 THE	ERE IS A DW W/OPE	EN AREA FR			
01/10/13 DMVL	Loddi	NG, 6/20, VAC,						
09/22/11 TNFR								
06/19/07 KSRL								
01/09/02 ETRL								
	EXTRA FI	CATURES VALUATIO	N			MUNICIPA	AL SOFTWARE BY A	VITAR
Feature Type	Units Lngth x Wie	dth Size Adj Rate	Cond Ma	rket Value Notes		WENTU	VORTH ASSES	CSING
						// <b>L</b> 21 <b>\1</b> //		
							OFFICE	
						PARCEL	TOTAL TAXABLE V	ALUF
					v		ding Features	Land
					_	019	\$ 0 \$ 0	\$ 4,501
					21	017		tal: \$ 4,501
					20	020	\$0 \$0	\$ 4,660
							Parcel To	tal: \$ 4,660
					20	021	\$ 0 \$ 0	\$ 5,686
							Parcel Tot	al: \$ 5,686
	LA	ND VALUATION				LAST	Γ REVALUATION: 202	21
Zone: RES Minimum Acreage	: 1.00 Minimum Frontage	: 200		Site: U	JNDEVELOPED/WD	S Driveway: G	RAVEL/DIRT Road: G	RAVEL/DIRT
Land Type	Units Base Rate NC	<u>*</u>	DWay Topo	9 I V	Ad Valorem SPI		Notes	
MNGD PINE	1.000 ac 50,000 E	100 60 95		LEVEL 100	27,100 80			
MNGD PINE	11.000 ac x 1,000 X	62		ROLLING 100	6,100 80			
MNGD HARDWD	62.450 ac x 1,000 X	62		MODERATE 85	28,000 80			
ANGD OTHER	76.000 ac x 1,000 X	62		ROLLING 85	36,000 80			
	000.000 ff x 63 E	100	90	ROLLING 85	96,400 0		WET	
	50.450 ac				193,600	5,686		
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Major (1990a)   Lat: (1990b)   Card: 1 of 1   AVELLIHILAD   WENTWORTH   Princil: 90982021				
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Lot: 000001   Carcl: 1of   ATWELL HILL RD   WEXTWORTH   Printel: PICTURE				
Lot: 000001   Carch: 1of 1   ATWELL HILL RD   WENTWORTH   Printed:	Temporary:			
Lot: 000001   Card: 1 of 1   ATWELL HILL RD   WENTWORTH   Printed:   Printe	rechonne.			
Lot: 000001   Card: 1 of 1   ATWELL HILL RD   WENTWORTH   Printed:	Foonomic:			
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Lot: 000001   Sub: 000001   Card: 1 of 1   ATWELL HILL RD   WENTWORTH   Printed:	Year Built:			
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Lot: 000001   Card: 1 of 1   ATWELL HILL RD   WENTWORTH   Printed:		· · · · · · · · · · · · · · · · · · ·		
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Lot: 000001   Card: 1 of 1				
Lot: 000001   Card: 1 of 1				
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Lot: 000001   Sub: 000001   Card: 1 of 1   ATWELL HILL RD   WENTWORTH   Printed: OWNER   OWNER   FIXABLE DISTRICTS   ROUBING DETAILS   ROUBING SUB AREA DETAILS				
Lot: 000001   Sub: 000001   Card: 1 of 1   ATWELL HILL RD   WENTWORTH   Printed: OWNER   TAXABLE DISTRICTS   BUILDING DETAILS				
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Lot: 000001   Sub: 000001   Card: 1 of 1				
Lot: 000001   Sub: 000001   Card: 1 of 1   ATWELL HILL RD   WENTWORTH   Printed: PICTURE   MEADOWS, SHIRLEY   MEADOWS, SHIRLEY   MEADOWS, CHRISTOPHER   30 CENTENNIAL DRIVE   PERMITS   MebSTER, N103203   Account Number:   PERMITS   Metes   Medical Heat   Meadowns   Meadowns		• • • • • • • • • • • • • • • • • • • •	• • • • • • • • • • • • • • • • • • • •	• • • • • • • • • • • • • • • • • • • •
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Lot: 000001         Sub: 000001         Card: 1 of 1         ATWELL HILL RD         WENTWORTH         Printed:           PICTURE         MEADOWS, SHIRLEY         District         Percentage         Model:           MEADOWS, CHRISTOPHER         District         Percentage         Model:           WEBSTER, NH 03303         PERMITS         Heat:         Floor:           Account Number:         PERMITS         Notes         Bedrooms:         Extra Kitchens:         Fixth           Date         Permit Type         Notes         A/C:         Com. Wall:         Stories:         Base Type:	BUILDING SUB AREA DETAILS			
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Lot: 000001   Sub: 000001   Card: 1 of 1   ATWELL HILL RD   WENTWORTH   Printed:	Base Type:			
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Lot: 000001         Sub: 000001         Card: 1 of 1         ATWELL HILL RD         WENTWORTH         Printed:           PICTURE         MEADOWS, SHIRLEY         District         Percentage         Model:           MEADOWS, CHRISTOPHER         District         Percentage         Model:           MEADOWS, CHRISTOPHER         Ext:         Ext:           30 CENTENNIAL DRIVE         Ext:         Int:           WEBSTER, NH 03303         Heat:         Floor:           Account Number:         PERMITS         Notes         Extra Kitchens:         Fixth           Date         Permit Type         Notes         Extra Kitchens:         Fixth				
Lot: 000001         Sub: 000001         Card: 1 of 1         ATWELL HILL RD         WENTWORTH         Printed:           PICTURE         MEADOWS, SHIRLEY         District         Percentage         Model:           MEADOWS, CHRISTOPHER         30 CENTENNIAL DRIVE         District         Percentage         Roof:           SUILDING DETAILS         Ext:         Int:         Int:         Int:           WEBSTER, NH 03303         WEBSTER, NH 03303         Heat:         Heat:           Account Number:         PERMITS         Bedrooms:         Baths:           Fixti         Fixti         Fixti				
Lot: 000001         Sub: 000001         Card: 1 of 1         ATWELL HILL RD         WENTWORTH         Printed:           PICTURE         MEADOWS, SHIRLEY         District         Percentage         Model:           MEADOWS, CHRISTOPHER         30 CENTENNIAL DRIVE         Ext:         Ext:           MESTER, NH 03303         WEBSTER, NH 03303         Floor:           Account Number:         PERMITS         Bedrooms:         Bedrooms:		Notes	Permit ID	
Lot: 000001         Sub: 000001         Card: 1 of 1         ATWELL HILL RD         WENTWORTH         Printed:           PICTURE         MEADOWS, SHIRLEY         District         Percentage         Model:           MEADOWS, CHRISTOPHER         30 CENTENNIAL DRIVE         Ext:         Ext:           WEBSTER, NH 03303         WEBSTER, NH 03303         Floor:           Account Number:         Heat:         Floor:	Bains:	Бе	FERMITS	
Lot: 000001         Sub: 000001         Card: 1 of 1         ATWELL HILL RD         WENTWORTH         Printed:           PICTURE         MEADOWS, SHIRLEY         District         Percentage         Model:           MEADOWS, CHRISTOPHER         30 CENTENNIAL DRIVE         Ext:         Ext:           MESTER, NH 03303         WEBSTER, NH 03303         Floor:           Account Number:         Heat:         Heat:				
Lot: 000001       Sub: 000001       Card: 1 of 1       ATWELL HILL RD       WENTWORTH       Printed:         PICTURE       MEADOWS, SHIRLEY       District       Percentage       Model:         MEADOWS, CHRISTOPHER       30 CENTENNIAL DRIVE       District       Percentage       Roof:         Ext:       Int:         WEBSTER, NH 03303       WEBSTER, NH 03303       Floor:	Heat:		Account Number:	
Lot: 000001       Sub: 000001       Card: 1 of 1       ATWELL HILL RD       WENTWORTH       Printed:         PICTURE       MEADOWS, SHIRLEY       District       Percentage       Model:         MEADOWS, CHRISTOPHER       30 CENTENNIAL DRIVE       District       Percentage       Roof:         Ext:       Int:	Floor:		WEBSTER, NH 03303	
Lot: 000001       Sub: 000001       Card: 1 of 1       ATWELL HILL RD       WENTWORTH       Printed:         PICTURE       MEADOWS, SHIRLEY       District       Percentage       Model:         MEADOWS, CHRISTOPHER       30 CENTENNIAL DRIVE       District       Percentage       Roof:         Ext:       Int:			WEDGED AII 02202	
Lot: 000001         Sub: 000001         Card: 1 of 1         ATWELL HILL RD         WENTWORTH         Printed:           PICTURE         MEADOWS, SHIRLEY         District         Percentage         Model:           MEADOWS, CHRISTOPHER         BUILDING DETAILS         Percentage           30 CENTENNIAL DRIVE         Ext:         Ext:	Int:			
Lot: 000001       Sub: 000001       Card: 1 of 1       ATWELL HILL RD       WENTWORTH       Printed:         PICTURE       OWNER       TAXABLE DISTRICTS       BUILDING DETAILS         MEADOWS, SHIRLEY       District       Percentage       Model:         MEADOWS, CHRISTOPHER       District       Percentage       Roof:	EXT:		30 CENTENNIAL DRIVE	
Lot: 000001       Sub: 000001       Card: 1 of 1       ATWELL HILL RD       WENTWORTH       Printed:         PICTURE       MEADOWS, SHIRLEY       TAXABLE DISTRICTS       BUILDING DETAILS         MEADOWS, CHRISTOPHER       District       Percentage       Roof:			20 CENTERALIAI DRIVE	
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Lot: 000001 Sub: 000001 Card: 1 of 1 ATWELL HILL RD WENTWORTH Printed:  PICTURE OWNER TAXABLE DISTRICTS BUILDING DETAILS	Model:		MEADOWS, SHIRLEY	
Lot: 000001       Sub: 000001       Card: 1 of 1       ATWELL HILL RD       WENTWORTH       Printed:         PICTURE       OWNER       TAXABLE DISTRICTS       BUILDING DETAILS			ME DOWN GITTELY	
Lot: 000001 Sub: 000001 Card: 1 of 1 ATWELL HILL RD WENTWORTH Printed:	BUILDING DETAILS	TAXABLE DISTRICTS	OWNER	PICTURE
1 st. 000001 Sub. 000001 Cond. 1 sf1 ATWELL HILL DD WENTWODTH District.	r rintea:	I WELL HILL KU	Caru: 1 01 1	TOUS SOUNDI
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Land Type	TNFR KSRL DPRL  EXT Type  Units Lng	OWNER INFORMATION  THOMPSON, DAVID A.  THOMPSON, JANINE M.  58 NH ROUTE 25A  WENTWORTH, NH 03282-3112  LISTING HISTORY  08/04/20 RWVL 01/01/20 INSP MARKED FOR INSPECTION PROPERTY 01/14/13 JRVI.
200 Adj Site Road DWay Topography Cond 100 60 100 90 95 MILD 25 94 90 ROLLING 75	WOODED/VAC; 8/20; VACANT;  EXTRA FEATURES VALUATION  Lngth x Width Size Adj Rate Cond Market Value Notes	SALES HISTORY
Site: UNDEVELOPED/WDS Driveway: UNDEVELOPED Road: PAVED         Ad Valorem       SPI       R       Tax Value       Notes         6,400       0       N       6,400       PLE         9,400       0       N       9,400       PLE         15,800       15,800       15,800	MUNICIPAL SOFTWARE BY AVITAR  WENTWORTH ASSESSING  OFFICE  PARCEL TOTAL TAXABLE VALUE  Year Building Features Land 2019 \$0 \$0 \$30,300  Parcel Total: \$30,300	Page 181

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Economic:			
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Functional:			
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Condition For Age: %			
Year Built:			
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2021 BASE YEAR BUILDING VALUATION			
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BUILDING SUB AREA DETAILS			
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Flore		WENTWORTH NH 02282-2112	
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Fxt		58 NH ROUTE 25A	
ROOI:		I HOMPSON, JANINE M.	
D . h		THOMBON IANIMIT M	
Model:	District Percentage	THOMPSON, DAVID A.	
		CHILL	I ACT CARE
BUILDING DETAILS	TAXABLE DISTRICTS		PICTURE
WENTWOKIH Frinted: 09/08/2021	NH KIE 25A	MOIO Card: 1 01 1	Map: 000008 Lot: 000001 Sub: 000010
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MEADE, ALEXANDER	Sub: 0013-2   Card: 1 of 1   MT MOOSILAUKE HWY	WENTWORTH Printed: 09/08/2021 PICTURE
382 SOUTH STREET		
HALIFAX, MA 02338		
	12/20: 3-1 OT SUB: ROW ACCESS ACROSS 11-1-13-1: 11-13-3 HAS ROW	
12/29/20 MSSR	ACCESS ACROSS THIS LOT;	
	EXTRA FEATURES VALUATION	MUNICIPAL SOFTWARE BY AVITAR
Feature Type Units I	Units Lngth x Width Size Adj Rate Cond Market Value Notes	WENTWORTH ASSESSING OFFICE
		Year       Building       Features       Land         2021       \$ 0       \$ 25,300         Parcel Total: \$ 25,300
	LAND VALUATION	LAST REVALUATION: 2021
Minimum Acreage: 1.00	e: 200  Adi Site Road DWay Tonography Cond	₹I
1F RES 1.000 ac 5 1F RES 5.450 ac x 6.450 ac	50,000 E 100 60 100 90 90 ROLLING 85 20,700 0 N x 1,000 X 100 85 MODERATE 100 4,600 0 N 25,300	0 N 20,700 ROW & ROW ACC 0 N 4,600 25,300

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2021 BASE YEAR BUILDING VALUATION	20		
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BUILDING SUB AREA DETAILS			
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A/C: Generators:			
Extra Kitchens: Fireplaces:	Notes	Date Permit ID Permit Type	I
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Floor:		HALIFAX, MA 02338	H
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EXT:		382 SOUTH STREET	38
NOO!			
Doof:	0		
Model:	е	MEADE, ALEXANDER D	M
BUILDING DETAILS	TAXABLE DISTRICTS	OWNER	PICTURE
WENT WONTH THIRD. 07/00/2021		Caru. I VI I	Map. 000011 Lot. 000001 Sub. 0013-2
Drintad.	MT MOOSII AIIKE HWV	Card: 1 of 1	I at: 000001

Zone: RES   Minimum Acreage: 1.00   Minimum Frontage: Land Type   Units   Base Rate   NC	MATULA, SEAN  MATULA, MEAGAN  520 S. SIXTH STREET  LAPORTE, TX 77571  LISTING HISTORY  12/29/20 MSSR PLAN#15937  Feature Type  Units Lngth x Width Size Adj	OWNER INFORMATION  OWNER INFORMATION
200  Adj Site Road DWay Topography Cond 100 60 100 90 90 ROLLING 90 100 85 MODERATE 100	Page Type Price Grantor 634 UV21 320,000 GRIGNON, ANDREW 0728 QV 25,000 ICER LLC  NOTES  POWER AT ROAD; ROW ACCESS ACROSS 11-1-13-2 &  Rate Cond Market Value Notes  Rate Cond Market Value Notes	Card: 1 01 1 SALES HI
WDS D Tax 1 2:	MUNICIPAL SOFTWARE BY AVITAR  WENTWORTH ASSESSING  OFFICE  PARCEL TOTAL TAXABLE VALUE  Year Building Features Land 2021 \$0 \$0 \$25,700  Parcel Total: \$25,700  Parcel Total: \$25,700	PICTURE Printed: 05/08/2021

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2021 RASE VEAR BITT DING VALUATION	3		
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BUILDING SUB AREA DETAILS			
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Bedrooms: Baths: Fixtures:	Bed	PERMITS	
Heat:		Account Number:	
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Floar:		I ADODTE TV 77571	
Int:			
EXI:		320 S. SIATH STREET	
1			
Roof:		MATULA, MEAGAN	
Model:	District Percentage	MATULA, SEAN	
BUILDING DETAILS	TAXABLE DISTRICTS	OWNER	PICTURE
WENTWORTH Frinted: 09/06/2021		Caru: 1 01 1	Map: oboti Lot: obotot Sub: obts-5
Duintad.		Card: 1 of 1	I at: 000001

### Sales Analysis Results Wentworth -- 09/13/2021

	Sales Analy	ysis Statistics	
Number of Sales:	16	Mean Sales Ratio:	1.0206
Minimum Sales Ratio:	0.8484	Median Sales Ratio:	1.0263
Maximum Sales Ratio:	1.1443	Standard Deviation:	0.0762
Aggregate Sales Ratio:	1.0185	Coefficient of Dispersion:	5.5024
		Price Related Differential:	1.0021
	Sales Anal	vsis Criteria	

### Sales Analysis Criteria

Sold: 4/1/20 - 7/14/21 Sale Ratios: 0.000 - 999.999

Building Value: 0 - 99999999 Bldg Eff. Area: 0 - 99999999

Land Value: 0 - 99999999 Land Use: ALL

Current Use CR: 0 - 99999999 Acres: 0 - 99999999

Year Built: 1600 - 2021 Trend: 0% Prior to 08/16/2021

Story Height: ALL Neighborhood: ALL

Base Rate: ALL Zone: ALL

Qualified: YES Unqualified: NO

Improved: YES Vacant: NO

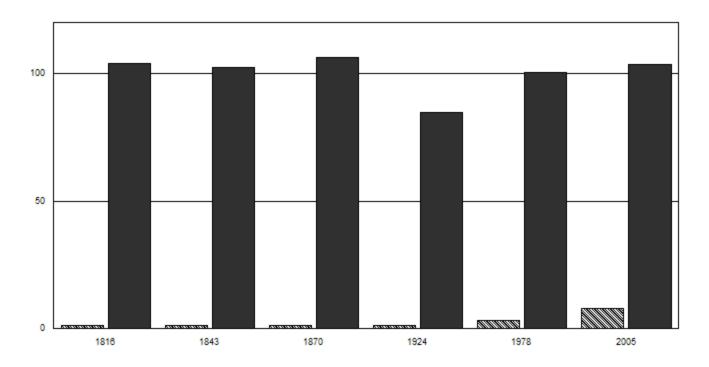
View: All Waterfront: All

Include Comm./Ind./Util.: YES Water Body: ANY

### Wentworth Sales Analysis Report

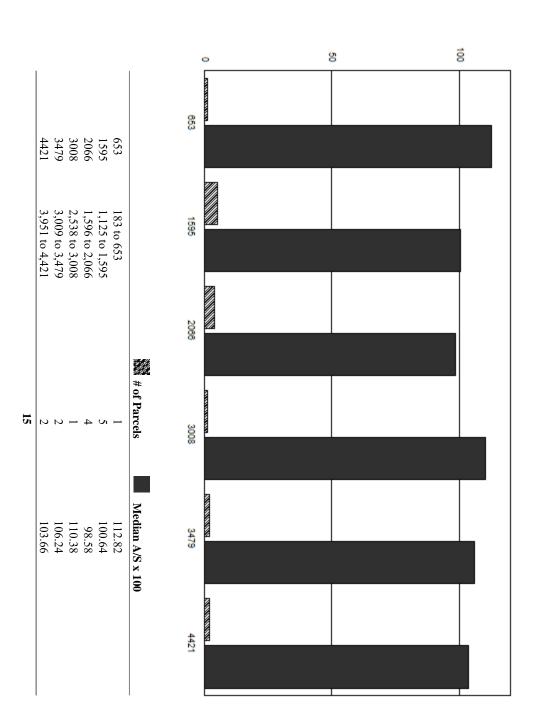
\$ 141,700	WRIGHT TRUSTEE, TANYA	05/17/2021		1,897						
	Q	\$ 160,200 I	\$ 140,000	E RSA A	1.55 R1	01	000005	000007	000011	1.144
\$ 73,400	AVERY, TRAVIS	07/14/2021		604						
	Q	\$ 95,900 I	\$ 85,000	E RSA B	4.88 R1	01	000011	000003	000012	1.128
\$ 218,100	HANBURY, RICHARD	04/14/2020		2,695						
	Q	\$ 287,000 I	\$ 260,000	E RSA C	2.60 R1W	01	000012	000004	000005	1.104
\$ 236,400	<b>HUTCHISON TRUST OF 201</b>	04/29/2020		3,451						
	Q	\$ 393,000 I	\$ 369,000	E RSA C	3.70 R1	01	800000	000001	000005	1.065
\$ 259,900	NLB REVOCABLE TRUST	10/15/2020		3,357						
	Q	\$ 308,400 I	\$ 291,000	F RSA C	2.18 R1	01	000030	000007	000011	1.060
\$ 290,100	ANDERSON, BENJAMIN	07/06/2020		4,421						
	Q	\$ 397,800 I	\$ 380,000	E RSA E	3.76 R1	01	000009	000001	000005	1.047
\$ 143,300	NELSEN, DONALD & LITA	06/24/2020		1,335			!!!!!!!	CU - OK TO USE!!!!!!!!!!	CU - OK	
	Q	\$ 183,400 I	\$ 176,000	D RSA B	49.67 R1	01	000001	000002	000011	1.042
\$ 184,600	BATES, CHERYL	03/01/2021		4,181						
	Q	\$ 384,900 I	\$ 375,000	E RSA E	1.45 R1	01	000011	000001	000005	1.026
\$ 95,400	DOWNING, JANET M	06/22/2021		1,278						
	Q	\$ 148,800 I	\$ 145,000	D MHS A	3.50 R1	01	000013	000007	000005	1.026
\$ 111,800	ALEXANDER & O - WENTWO	10/21/2020		1,242						
	Q	\$ 140,700 I	\$ 139,800	E MHS A	2.74 R2	01	000011	000004	000013	1.006
\$ 164,800	SMITH, LOIS L	09/08/2020		1,915						
	Q	\$ 213,600 I	\$ 215,500	D RSA A	1.09 R1	01	00001A	000006	0.991 000011	0.991
\$ 111,900	MAUCHLY, DEBORAH L	01/05/2021							3 DOM	
	Q	\$ 285,500 I	\$ 290,000	E	50.64 R1W	01	000002	000006	800000	0.984
\$ 202,600	WARBIN, RICHARD C	03/08/2021		1,616						
	Q	\$ 274,500 I	\$ 280,000	E RSA A	37.90 R1	01	000008	000002	000007	0.980
\$ 167,300	PIKE, RICHARD M	11/25/2020		1,749						
	Q	\$ 292,500 I	\$ 304,000	E RSA B	1.56 R1	01	800000	000002	000002	0.962
\$ 142,100	LEET UTILITY LLC	06/18/2021		1,440						
	Q	\$ 173,600 I	\$ 190,000	E RSA A	1.44 R1	01	000014	000004	000013	0.914
\$ 100,500	PATTEN, ADAM J	11/02/2020		1,175						
	Q	\$ 161,200 I	\$ 190,000	E RSA A	1.00 R1	01	000004	000010	800000	0.848
Prior Year Assessment	Grantor	Sale Date		Eff. Area					Sale Note	
	Q Unqualified Description	<b>Assessment</b> I	Sale Price	NC BR SH	Acres LC	Zone	Sub	Lot	Map	Ratio

### Wentworth: Median A/S Ratio by Year of Construction

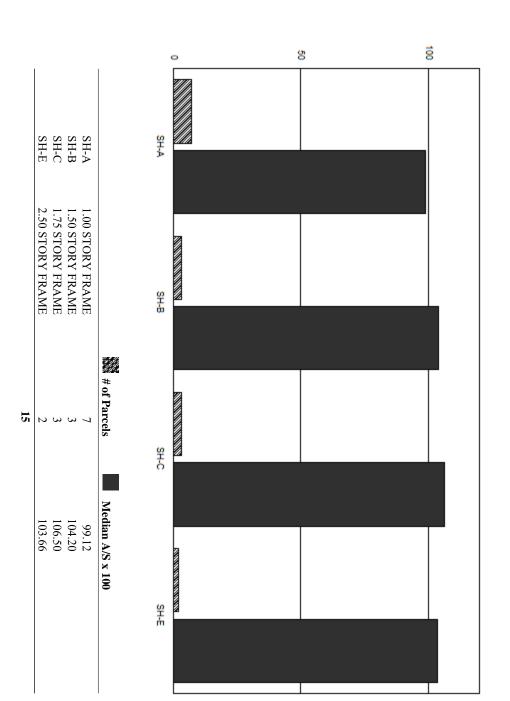


		# of Parcels	Median A/S x 100	
1816	1790 to 1816	1	104.20	
1843	1817 to 1843	1	102.64	
1870	1844 to 1870	1	106.50	
1924	1898 to 1924	1	84.84	
1978	1952 to 1978	3	100.64	
2005	1979 to 2005	8	103.65	

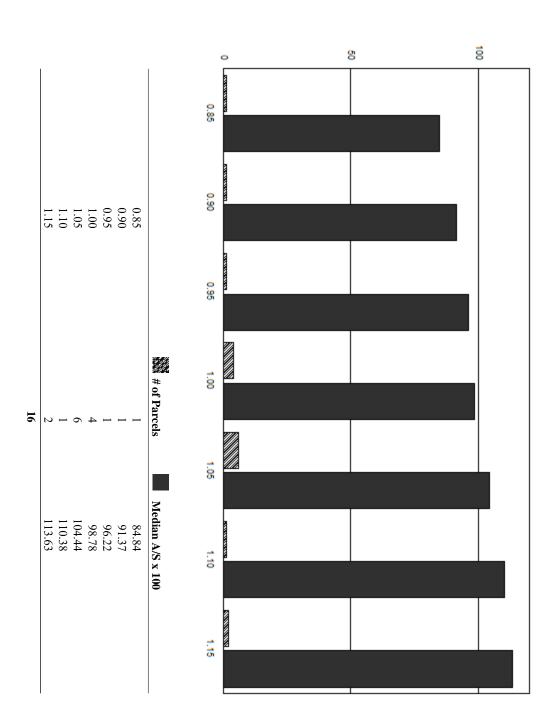
## Wentworth: Median A/S Ratio by Effective Area



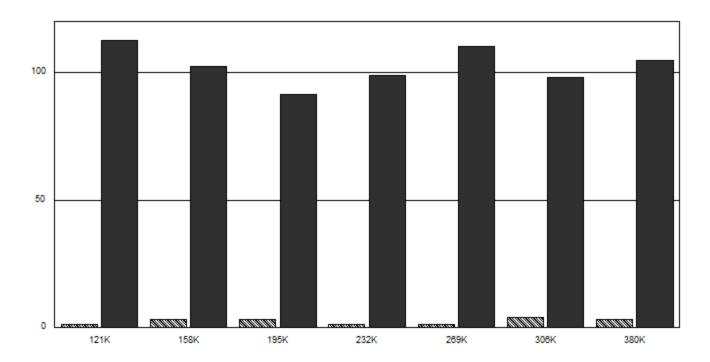
### Wentworth: Median A/S Ratio by Story Height



### Wentworth: Distribution of Sale Ratios

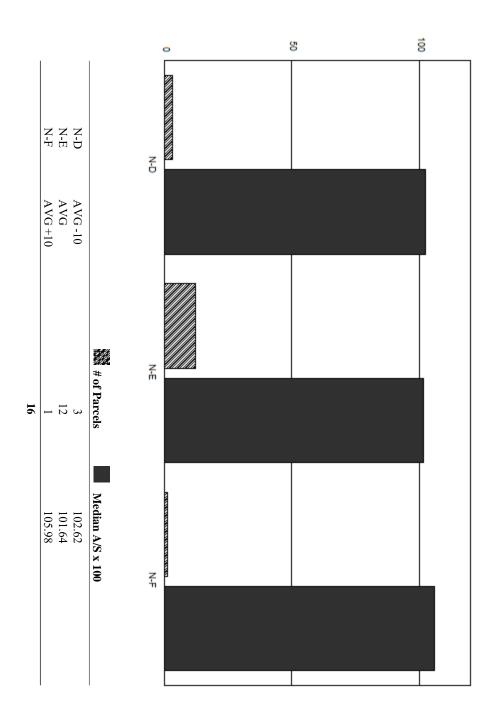


### Wentworth: Median A/S Ratio by Sale Price

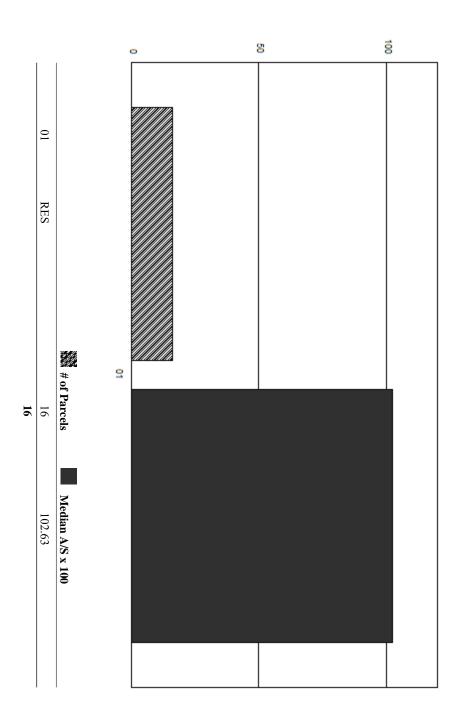


		# of Parcels	Median A/S x 100
121K	\$83,889 to \$120,902	1	112.82
158K	\$120,903 to \$157,916	3	102.62
195K	\$157,917 to \$194,930	3	91.37
232K	\$194,931 to \$231,944	1	99.12
269K	\$231,945 to \$268,958	1	110.38
306K	\$268,959 to \$305,972	4	98.24
380K	\$342,987 to \$380,000	3	104.68

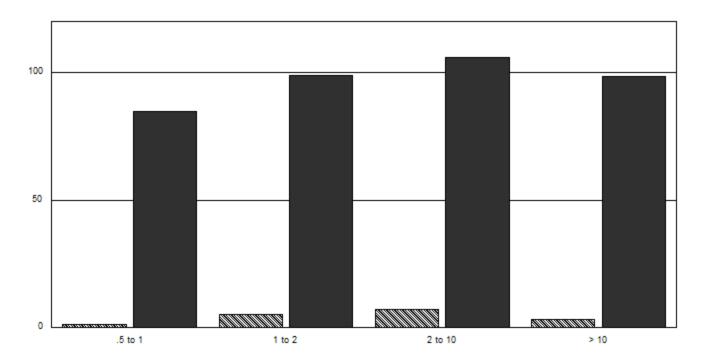
## Wentworth: Median A/S Ratio by Neighborhood



### Wentworth: Median A/S Ratio by Zone



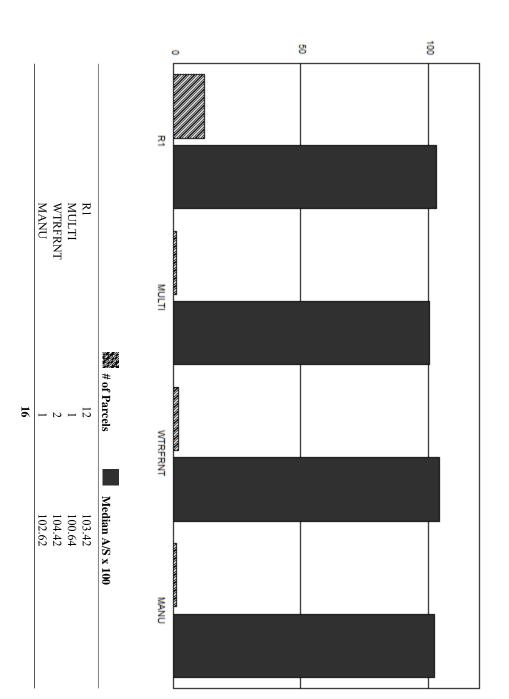
### Wentworth: Median A/S Ratio by Acreage



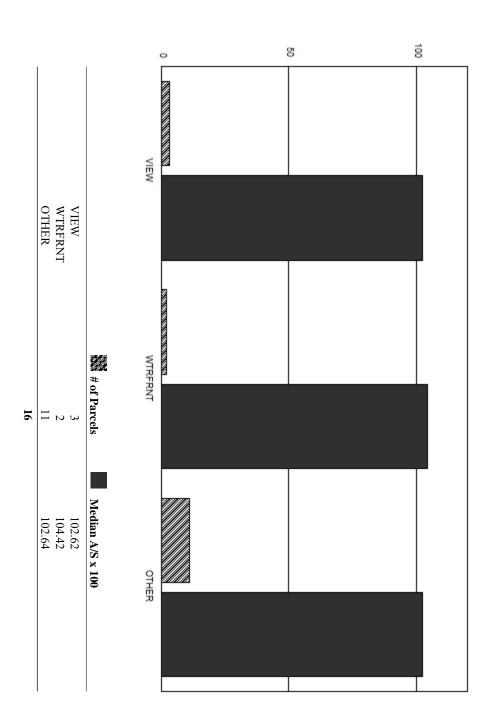
# of Parcels	Median A/S x 100	
1	84.84	
5	99.12	
7	105.98	
3	98.45	
	1 5	1 84.84 5 99.12 7 105.98

16

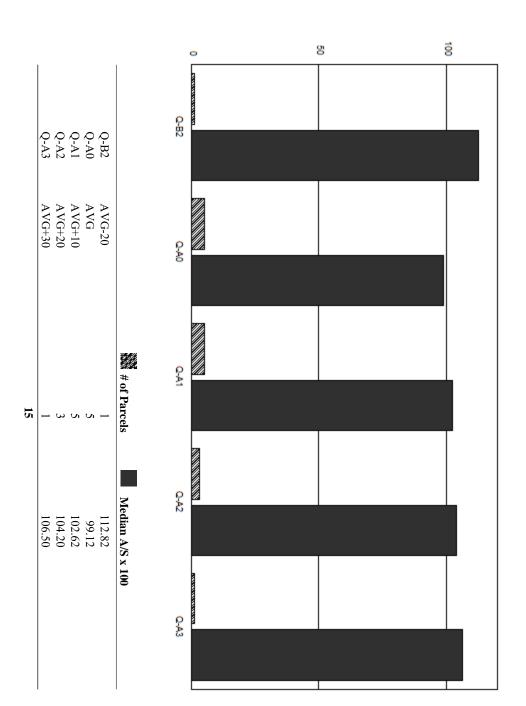
### Wentworth: Median A/S Ratio by Improved Use



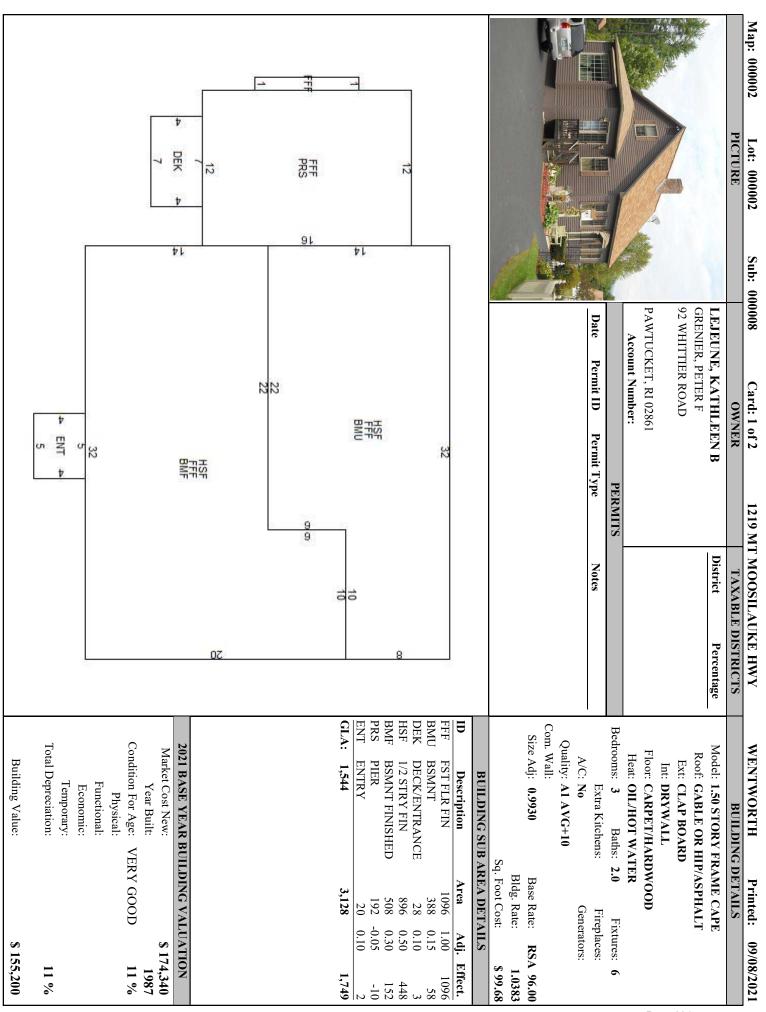
# Wentworth: Median A/S Ratio for Views/Waterfront/Other



# Wentworth: Median A/S Ratio by Building Quality



Zone: RES   Minimum Acreage:   1.00   Minimum Frontage: 200   Site   Road   DWay   Topography   Cond   Ad Valorem   SPI   R	LAND VALUATION	GARAGE-1 STY     720     24 x 30     82     30.00     100     17,12       SHED-WOOD     128     8 x 16     185     10.00     80     1,894     OUTBACK       GAZEBO     121     11 x 11     192     12.00     100     2,788     EST/SHAPE       PATIO     288     16 x 18     1 16     7.00     40     935     PAVERS       23,300	Units Lngth x Width Size Adj Rate Cond Marke	EXTRA FEATURES VALUATION	04/19/21 JDVM V-SALE 01/01/21 INSP MARKED FOR INSPECTION 08/10/20 DMVE 01/22/13 KCVL 09/13/11 TNFR 09/01/11 JDRL 05/20/09 KSPU 04/28/08 KSPU 08 ADJ DEK TO FFF; SHOP USED FOR CRAFT STORE; '11 ORIG BTHS ONLY, 08 ADJ DEK TO FFF; SHOP USED FOR CRAFT STORE; '11 ORIG BTHS ONLY, 08 ADJ DEK TO FFF; SHOP USED FOR CRAFT STORE; '11 ORIG BTHS ONLY, 08 ADJ DEK TO FFF; SHOP USED FOR CRAFT STORE; '11 ORIG BTHS ONLY, 08 ADJ DEK TO FFF; SHOP USED FOR CRAFT STORE; '11 ORIG BTHS ONLY, 08 ADJ DEK TO FFF; SHOP USED FOR CRAFT STORE; '11 ORIG BTHS ONLY, 08 ADJ DEK TO FFF; SHOP USED FOR CRAFT STORE; '11 ORIG BTHS ONLY, 08 ADJ DEK TO FFF; SHOP USED FOR CRAFT STORE; '11 ORIG BTHS ONLY, 08 ADJ DEK TO FFF; SHOP USED FOR CRAFT STORE; '11 ORIG BTHS ONLY, 08 ADJ DEK TO FFF; SHOP USED FOR CRAFT STORE; '11 ORIG BTHS ONLY, 08 ADJ DEK TO FFF; SHOP USED FOR CRAFT STORE; '11 ORIG BTHS ONLY, 08 ADJ DEK TO FFF; SHOP USED FOR CRAFT STORE; '11 ORIG BTHS ONLY, 08 ADJ DEK TO FFF; SHOP USED FOR CRAFT STORE; '11 ORIG BTHS ONLY, 08 ADJ DEK TO FFF; SHOP USED FOR CRAFT STORE; '11 ORIG BTHS ONLY, 08 ADJ DEK TO FFF; SHOP USED FOR CRAFT STORE; '11 ORIG BTHS ONLY, 10 PACH TO FFF; SHOP USED FOR CRAFT STORE; '11 ORIG BTHS ONLY, 10 PACH TO FFF; SHOP USED FOR CRAFT STORE; '11 ORIG BTHS ONLY, 10 PACH TO FFF; SHOP USED FOR CRAFT STORE; '11 ORIG BTHS ONLY, 10 PACH TO FFF; SHOP USED FOR CRAFT STORE; '11 ORIG BTHS ONLY, 10 PACH TO FFF; SHOP USED FOR CRAFT STORE; '11 ORIG BTHS ONLY, 10 PACH TO FFF; SHOP USED FOR CRAFT STORE; '11 ORIG BTHS ONLY, 10 PACH TO FFF; SHOP USED FOR CRAFT STORE; '11 ORIG BTHS ONLY, 11 ORIG BTHS ONLY,	LISTING HISTORY NOTES	Map: 000002 Lot: 000002 Sub: 000008 Card: 1 of 2 1219 MT MOOSILAUKE HWY  OWNER INFORMATION SALES HISTORY  LEJEUNE, KATHLEEN B  GRENIER, PETER F  92 WHITTIER ROAD  PAWTUCKET, RI 02861  Sub: 000008 Card: 1 of 2 1219 MT MOOSILAUKE HWY  SALES HISTORY  PAUTON Price Grantor  11/25/2020 4579 0256 Q1 304,000 PIKE, RICHARD M	
Site: VERY GOOD Driveway: PAVED Road: PAVED  1 R Tax Value Notes  0 N 60,500 USE 0 N 600 11,000 SEAS/OBST/PL'S  72,100	(Card Total: \$ 250,600) LAST REVALUATION: 2021	OFFICE         PARCEL TOTAL TAXABLE VALUE         Year       Building       Features       Land         2019       \$ 108,100       \$ 20,500       \$ 38,700         Parcel Total:       \$ 167,300         2020       \$ 108,100       \$ 20,500       \$ 38,700         Parcel Total:       \$ 167,300         Parcel Total:       \$ 72,100(c)         Parcel Total:       \$ 292,500	WENTWORTH ASSESSING	MUNICIPAL SOFTWARE BY AVITAR			WENTWORTH Printed: 09/08/2021 PICTURE	



		0 ac	
Driveway: SPI R Tax Value Notes	Site: Cond Ad Valorem	Minimum Acreage: Minimum Frontage: pe 1F RES Neighborhood:	Zone: Minimum / Land Type 1F RES
(Card Total: \$ 41,900) LAST REVALUATION: 2021	LAND VALUATION		
P			
PARCEL TOTAL TAXABLE VALUE Year Building Features			
WENTWORTH ASSESSING OFFICE	Units Lngth x Width Size Adj Rate Cond Market Value Notes	Units 1	Feature Type
MUNICIPAL SOFTWARE BY AVITAR	EXTRA FEATURES VALUATION		
	NOTES SHOP USED FOR CRAFT STORE; HO REFUSED INT & EXT INSP=EST FROM RD (OPT OUT); FS AP \$309,900; REMOVED OPT-OUT-PRIOR OWNER;	LISTING HISTORY	
		[ 02861	PAWTUCKET, RI 02861
		HLEEN B RF )AD	GRENIER, PETER F 92 WHITTIER ROAD
PICTURE	SALES HI	OWNER INFORMATION	OWN
WENTWORTH Printed:	000008 Card: 2 01 2	Lot: ododoż Sub:	Map: 000002

	· · · · · · · · · · · · · · · · · · ·	91					PICTURE	Map: 000002 Lot: 000002 Sub: 000008
	8 ENT 8	PRS	24		Date Permit ID Permit Type	LEJEUNE, KATHLEEN B GRENIER, PETER F 92 WHITTIER ROAD PAWTUCKET, RI 02861 Account Number:		Card: 2 of 2
	*	91			Notes	District Percentage	TAXABLE DISTRICTS	1219 MT MOOSILAUKE HWY
Building Value:	2021 BASE YEAR BUILDING VALUATION  Market Cost New: \$ 45,5 Year Built: 20 Condition For Age: AVERAGE 8 Physical: Functional: Economic: Temporary: Total Depreciation: 8		BUILDING SUB AREA DETAILS   ID   Description   Area   Adj	A/C: No Gene Quality: B2 AVG-20 Com. Wall: Size Adj: 1.8482 Base Rate: Bldg. Rate: Sq. Foot Cost:	Bedrooms: Baths: 0.5 Fire	1.00 STORY FRAME RA GABLE OR HIP/ASPHAI PREFAB WD PNL DRYWALL LAMINATE/VINYL ELECTRIC/RAD ELECT	BUILDING DETAILS	WENTWORTH Printed:
\$ 41,900	\$ 45,592 2015 8 %		Adj. Effect.  0.05 19 1.00 384 -0.05 -19 0.10 3 387	Generators:  Rate: RSA 96.00  Rate: 1.2272  Cost: \$117.81	Fixtures: 2 Fireplaces:			09/08/2021

Date   Double Part   Type   Price Grander
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OPF	a ATU	ZE ATU	DEK OFFER SERVICE STATE	Date Permit ID Permit Type	PERMITS	PATCH, ANTHONY J URQUHART, KATHLEEN 859 MT MOOSILAUKE HWY WENTWORTH, NH 03282 Account Number:	PICTURE	0001 Sub: 000008 Card: 1 of 1
				Notes		District Percentage	ABLE DI	859 MT MOOSILAUKE HWY
Building Value:	Functional: Functional: Economic: Temporary: Total Depreciation:		Quality: A3 AVG+30  Com. Wall:  Size Adj: 0.8732  Base Rate: RSA 9  Bldg. Rate: 1.:  Sq. Foot Cost: \$10  BUILDING SUB AREA DETAILS  D Description Area Adj. Eff  FFF FST FLR FIN 1904 1.00 1  DEK DECK/ENTRANCE 96 0.10  BMU BSMNT 1024 0.15  OPF OPEN PORCH 384 0.25  CRI CRAWL SPACE 880 0.05  EPF ENCLSD PORCH 1216 0.10  TQF 3/4 STRY FIN 1024 0.75  GLA: 2,868  7,536  33	Extra Kitchens:	Bedrooms: 5 Baths: 3.5	Model: 1.75 STORY FRAME COLONIAL Roof: GABLE OR HIP/ASPHALT Ext: CLAP BOARD Int: PLASTERED/DRYWALL Floor: PINE/SOFT WD/HARDWOOD Heat: GAS/FA DUCTED		WENTWORTH
\$ 309,500	16 %	\$ 368,429 1850 EXCELLENT 16 %	Base Rate: RSA 96.00 Bldg. Rate: 1.1121 Sq. Foot Cost: \$106.76  AREA DETAILS  Area Adj. Effect. 1904 1.00 1904 96 0.10 10 1024 0.15 154 384 0.25 96 784 0.25 196 880 0.05 44 224 0.70 157 1216 0.10 122 1024 0.75 768 7,536 3,451	Fireplaces:	.5 Fixtures:	ME COLONIAL 'ASPHALT 'YWALL HARDWOOD D	ETAILS	Printed: 09/08/2021

OWNER INFORMATION	SALES HISTORY	PICTURE
VON REYN, BRETT	Book Page Type	
	%2020 4533 0737 QI 38 %2015 4142 0435 UII5 18	
PO. BOX 283		
913 MT MOOSILAUKE HWY		
WENTWORTH, NH 03282		
LISTING HISTORY	NOTES	
01/14/21 JDVM V-SALE 01/01/21 INSP MARKED FOR INSPECTION 05/22/20 JDPM	GRY/GRN; PLAN #14716; 5/20; N.O.H.; PER INV NEW MSTR BTH & STAIRS; 1/21; INFO @ DOOR; PU 1/2 BTH; INT ABV AVG QUAL; KIT=GRAN C-TOPS; TQU ABV GAR TO TQF; HEAT=RADIANT FFF, BSEBRD 2ND FLR; RMVD UC;	
	DNPU BELOW AVG SID @ REAR OPF; NDS SOME EXT TRIM, DNPU AS UC; SITE TO AVG;	
E	EXTRA FEATURES VALUATION	MUNICIPAL SOFTWARE BY AVITAR
Feature Type Units Ln	Units Lngth x Width Size Adj Rate Cond Market Value Notes	SNISSESSY HLAUMLNEM
	25.00 50 4.00 60 10.00 40	OFFICE
	3,500	PARCEL TOTAL TAXABLE VALUE           Year         Building         Features         Land           2019         \$ 246,100         \$ 1,300         \$ 38,900           Parcel Total:         \$ 286,300           2020         \$ 249,900         \$ 1,300         \$ 38,900           Parcel Total:         \$ 290,100           2021         \$ 334,000         \$ 3,500         \$ 60,300
	LAND VALUATION	LAST REVALUATION: 2021
Zone: RES Minimum Acreage: 1.00 Minimum		Site: AVERAGE Driveway: GRAVEL/DIRT Road: PAVED
Units	Site Road DWay Topography Cond Ad Valoren	PIR Tax Value Notes
IF RES       1.000 ac       50         1F RES       2.760 ac       x 1         VIEW       HILLS         3.760 ac       3.760 ac	50,000 E 100 100 100 95 90 ROLLING 100 42,800 x 1,000 X 100 90 ROLLING 100 2,500 HILLS, AVERAGE, FULL 100%, CLOSE/NEAR 95 15,000 60,300	0 N 42,800 0 N 2,500 15,000 SEAS/OBST/OC



0.9047

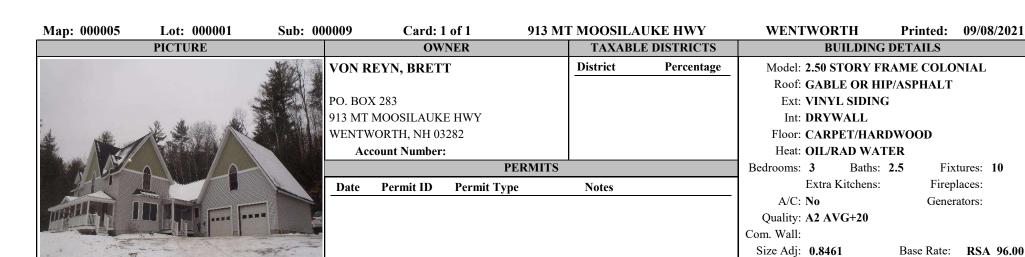
Fixtures: 10

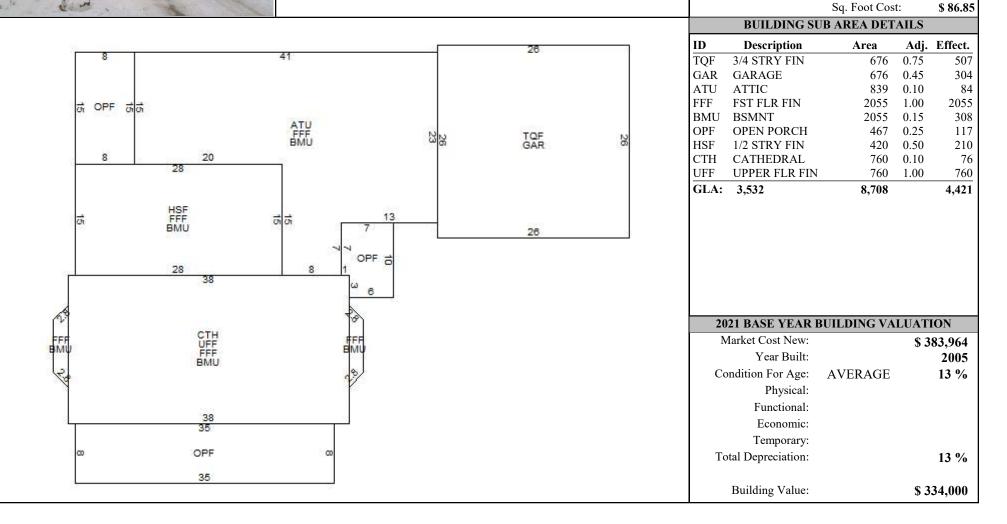
Fireplaces:

Generators:

Bldg. Rate:

Page 210





MUNICIPAL SOFTWARE BY AVITAR   WENTWORTH ASSESSING OFFICE   PARCEL TOTAL TAXABLE VALUE   PARCEL TOTAL S. 13,100	Units Base Rate NC Adj Site Road DWay Topography Cond Ad Valoren 1.000 ac 50,000 E 100 100 100 95 100LEVEL 100 47,500 0.450 ac x1,000 X 100 1.450 ac 1.450 ac 48,000	LAND VALUATION	Date   Book   Page   Type   Price Grantor	OWNER INFORMATION SALES HISTORY
	Tax Value Notes  47,500 500 48,000	DACE DELECTION: CD AVEL DIRT Book DAVED	MUNICIPAL SOFTWARE BY AVITA  WENTWORTH ASSESSIN  OFFICE  PARCEL TOTAL TAXABLE VALUE  Building Features \$ 134,900 \$ 13,100 \$ 30  Parcel Total: \$ 18. \$ 134,900 \$ 13,400 \$ 34.  Parcel Total: \$ 18. \$ 322,500 \$ 14,400 \$ 34.	PICTURE

	AETTOM	II SID II	10 23 19 17	TI FFF NO NO ATTU NO CRL NO CR	23 19			Date Date	LYNES: 8 ATWE WENTY	PICTURE	Map: 000005 Lot: 000001 Sub: 000011
	8 S	o CETT	14 25	E1 23				Permit ID Permit Type Notes	LYNESS, CHRISTOHPHER P LYNESS, JAIMIE L 8 ATWELL HILL RD WENTWORTH, NH 03282 Account Number: PERMITS	!	Card: 1 of 1 8 ATWELL H
		20 N 4				-1			Percentage	TAXABLE DISTRICTS	L HILL RD
Building Value:	Market Cost New: Year Built: Condition For Age: EXCI Physical: Functional: Economic: Temporary: Total Depreciation:	2021 BASE YEAR BUILDING VALUATION	GLA: 3,668		ATU ATTIC FFF FST FLR FIN SLB SLB EPF ENCLSD PORCH ATT ATTIC FINISHED CRL CRAWL SPACE		AVG+20 8517	Extra Kitchens:	Model: 2.50 STORY FRAME CONVENTION Roof: GABLE OR HIP/ASPHALT Ext: VINYL SIDING Int: PLASTERED/DRYWALL Floor: PINE/SOFT WD/CARPET Heat: OIL/FA DUCTED  Bedrooms: 6 Baths: 4.0 Fixtures: 12	BUILDING DETAILS	WENTWORTH
\$ 322,500	\$ 383,983 1840 EXCELLENT 16 %	ING VALUATION	9,175 4,181	0.75 0.15 -0.05 0.10	1948 0.10 195 2800 1.00 2800 838 0.00 0 182 0.70 127 400 0.25 100 818 0.05 41		Base Rate: RSA 96.00 Bldg. Rate: 0.9566 Sq. Foot Cost: \$ 91.84	Fireplaces:	ASPHALT  ASPHALT  YWALL  CARPET  Page 212	ETAILS	Printed: 09/08/2021

Zone: RES   Minimum Acreage: 1.00   Minimum Frontage: 200	LAN	PATIO 98 7 x 14 223 7.00	ype Units Lngth x Width Size Adj Rate	EXTRA FEATURES VALUATION	01/01/21 INSP MARKED FOR INSPECTION BRN; 5/06 AP=\$325K; 11 ADJ SKETCH PER VISIT; 1/13 N ASPHALT ROOF; 8/20; NEW FURN 2019; ALL INFO FROI O5/05/14 KCPR 01/29/13 DMVM ASPHALT ROOF; 8/20; NEW FURN 2019; ALL INFO FROI RADON AIR SYS; WOB; PU PAT; EXT=GD; 3/21 PER ML 03/06/08 KSRM KSRM 10/25/06 RVUM	WENTWORTH, NH 03282	FERLAND, RENEE & PATRICK         Date         Book         Page         Type           FERLAND, GEORGE J         04/14/2020         4511         0791         Q1           872 MT MOOSILAUKE HWY         04/20/2005         3131         487         Q1	OWNER INFORMATION SA
DWay         Topography         Cond         Ad Valorem         SI           100         95 MILD         100         47,500           90 ROLLING         100         1,400           95 MILD         75         32,300           81,200         81,200		20 306 UNDER DEK 1,300	Market		BRN; 5/06 AP=\$325K; 11 ADJ SKETCH PER VISIT; 1/13 NOH; 5/14 NEW ASPHALT ROOF; 8/20; NEW FURN 2019; ALL INFO FROM HO (MRS) DNVI; RADON AIR SYS; WOB; PU PAT; EXT=GD; 3/21 PER MLS; P&B ORIG/O/D INT; KIT=OAK/FORMICA; PU WOOD INT, X-KIT=BSMNT; 10 DOM;	NOTES	Price Grantor 260,000 HANBURY, RICHARD 265,000 BESKROWNI, EUGENIA	SALES HISTORY
Site: AVERAGE Driveway: PAVED Road: PAVED  SPI R Tax Value Notes  0 N 47,500 0 N 1,400 0 32,300 DTW  81,200	LAST REVALUATION: 2021	### PARCEL TOTAL TAXABLE VALUE    Year	WENTWORTH ASSESSING	MUNICIPAL SOFTWARE BY AVITAR		D	age 213	PICTURE

28	GATU	10 BMF 40 BMF 50	Date Permit ID Permit Type	PERMITS	FERLAND, RENEE & PATRICK FERLAND, GEORGE J 872 MT MOOSILAUKE HWY WENTWORTH, NH 03282 Account Number:	PICTURE OWNER	Map: 000005 Lot: 000004 Sub: 000012 Card: 1 of 1 872 M
		91	Notes		District Percentage	TAXABLE DISTRICTS	872 MT MOOSILAUKE HWY
Building Value:	Market Cost New: Year Built: Condition For Age: A Physical: Functional: Economic: Temporary: Total Depreciation:	Quality: A1 AVG+10  Com. Wall:  Size Adj: 0.9077  Base Rate: R  Bldg. Rate:  Sq. Foot Cost:  Sq. Foot Cost:  Sq. Foot Cost:  Sq. Foot Cost:  ATU ATTIC  GAR GARAGE  EPF ENCLSD PORCH  FFF FST FLR FIN  BMF BSMNT FINISHED  DEK DECK/ENTRANCE  TQF 3/4 STRY FIN  BMU BSMNT  GLA: 1,913  5,351  COMMAND  COMMA	Extra Kitchens:	Bedrooms: 3 Baths:	Model: 1.75 STORY FRAME GAMBREL Roof: GAMBREL/ASPHALT Ext: BOARD/BATTEN Int: WOOD/LOG Floor: CARPET/LINOLEUM OR SIM Heat: OIL/HOT WATER	BUILDING DETAILS	WENTWORTH
\$ 204,500	\$ 255,594 1980 AVERAGE 20 % 20 %	Quality: A1 AVG+10  a. Wall:    See Adj: 0.9077   Base Rate: RSA 96.00	_	<b>2.5</b> Fixtures:	RAME GAMBREL SPHALT TEN TEN TER	DETAILS	Printed: 09/08/2021

Zone: RES Minimum Acreage: 1.00 N  Land Type Units  IF RES 1.000 ac  IF RES 2.500 ac  IF RES 200.000 ff  VIEW 3.500 ac  3.500 ac		SHED-WOOD SHED-METAL LEAN-TO	Feature Type	07/27/21 JDVL V-SALE 01/01/21 INSP MARKED FOR INSPECTION 08/19/20 DMVM 01/22/13 JBVM 09/19/11 TNFR 08/22/11 DJRL 03/05/08 KSRM 01/18/02 ETRL	LISTING HISTORY	GILLESPY, BREIT 25 LIBBEY ROAD WENTWORTH, NH 03282	OWNER INFORMATION	Map: 000005 Lot: 000007
· · · · · · · · · · · · · · · · · · ·		416 16 x 26 130 10 x 13 128 8 x 16	EXTRA FEATURES V Units Lngth x Width Size Adj			06/22/2021 4642	7	Sub: 000013
Site Road 100 95  OW, TOP 50, DIST		10.00 6.00 4.00	ALUATION Rate	GRY; ALSO FRONTS ON RED OAK HILL RD; 1/13 NOH; VU PIC NEXT TO E 2 TENT GAR DNPU; 8/20; ALL INFO FROM HO (MRS) DNVI; ADDED ROOF OVER DEK=OPF; PU NEW SHED; CORR INT WALLS; EXT=GD; DNPU HC RAMP; 7/21 KIT UPDATES=CORIAN C-TOPS; REST=MOSTLY ORIG; DNPU PORTABLE GEN SHED; RMVD (1) SHED; DNPU LINO=K&B'S;		21 4642 0384 QI	Dana Tym	Card: 1 of 1
95 90 ROLLING 90 ROLLING 90 ROLLING 90 ROLLING [ANT]		2,038 571 710 A7 <b>3,300</b>	Cond Market Value Notes	AK HILL RD; 1/13 NOH; IFO FROM HO (MRS) DN; CORR INT WALLS; EX IAN C-TOPS; REST=MO I) SHED; DNPU LINO=K	NOTES	145,000 DOWNING, JANET M	SALES HISTORY	25 LIB
Site: AVERAGE  Cond Ad Valorem SPI R  100 36,600 0 N  100 2,300 0 N  100 10,200 0 N  100 46,000  95,100		T HSE	tes	, VU PIC NEXT TO EPF; NVI; ADDED ROOF XT=GD; DNPU HC SSTLY ORIG; DNPU K&B'S;		G, JANET M		BEY RD
ERAGE Driveway: GRAVEL  SPI R Tax Value Notes  0 N 36,600 0 N 2,300 0 N 10,200 46,000 95,100		PARCEL TOTAL           Year         Building           2019         \$ 36,900           2020         \$ 36.900	MUNICIPAL SOF				PI	WENTWORTH
Driveway: GRAVEL/DIRT Road: GRAVEL/DIRT  Tax Value Notes  36,600 2,300 10,200 46,000 95,100	otal:	### OFFICE    OFFICE	MUNICIPAL SOFTWARE BY AVITAR WENTWORTH ACCECSING				PICTURE	Printed: 09/08/2021

7	Ζ↓ 9↓ ΟΡ Ζ↓ 9↓	99						Map: 000005 Lot: 000007 Sub: PICTURE
14	9l ©	PRS 62 6 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Date Permit ID Permit Type	PERMITS	1 03282 ber:	25 LIBBEY ROAD	CHIESPY RDETT	Sub: 000013 Card: 1 of 1  OWNER
			Notes			Manne Koremage	District Percentage	25 LIBBEY RD  TAXABLE DISTRICTS
Building Value:	Market Cost New: Year Built: Condition For Age: Physical: Functional: Economic: Temporary: Total Depreciation:	Quality: A1 AVG+10         Com. Wall:       Size Adj: 0.8087       Base Rate: MHS 7         Bldg. Rate: 0.8       Bldg. Rate: 0.8         Sq. Foot Cost: \$6       \$6         BULDING SUB AREA DETAILS         ID       Description Area Adj. Effication         OPF OPEN PORCH 156 0.25       288 0.70         EPF ENCLSD PORCH 288 0.70       1092 1.00         FFF PET FLR FIN 1092 -0.05       1         GLA: 1,092 2,005       2,628	Extra Kitchens: A/C: No	Bedrooms: 2 Baths: 2.0	Int: PLYWOOD/PANEL/DRYWALL Floor: CARPET Heat: GAS/FA DUCTED	Roof: GABLE OR HIP/PREFAB METALS Ext: VINYL SIDING	Model: 100 STORY FRAME MH	WENTWORTH Printed  BUILDING DETAILS
\$ 50,400	\$ 78,789 1984 GOOD 36 %	Base Rate: MHS 70.00 Bldg. Rate: 0.8807 Sq. Foot Cost: \$61.65 AREA DETAILS  Area Adj. Effect. 156 0.25 39 288 0.70 202 1092 1.00 1092 1092 -0.05 -55 2,628 1,278	Fireplaces: Generators:		EL/DRYWALL D	PREFAB METALS	ME MH	Printed: 09/08/2021 PETAILS



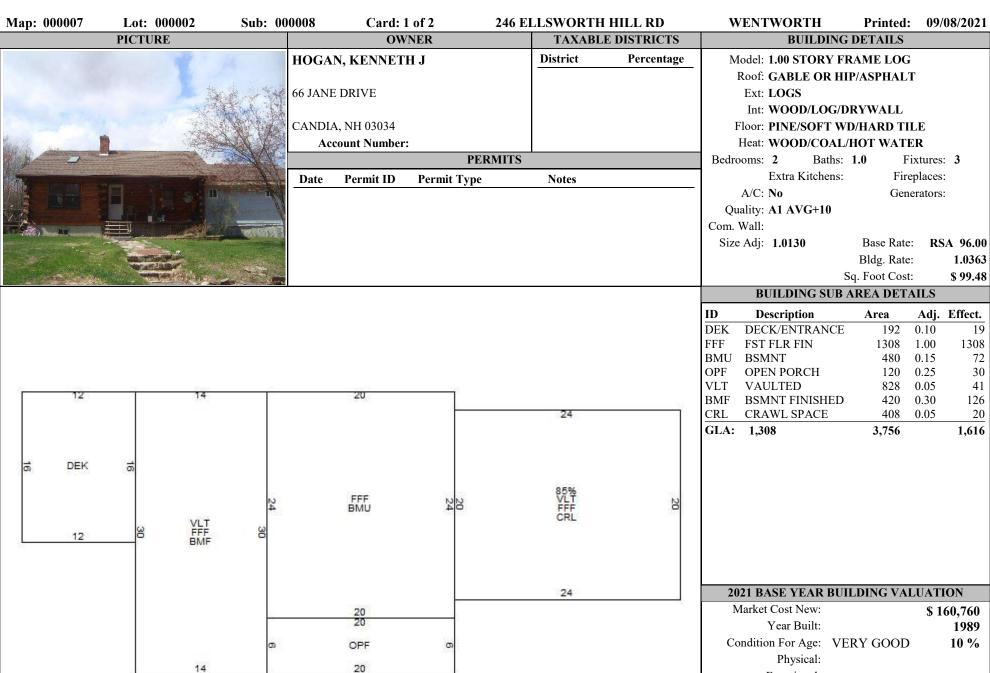
10 %

\$ 144,700

Functional: Economic: Temporary: Total Depreciation:

**Building Value:** 

Page 218



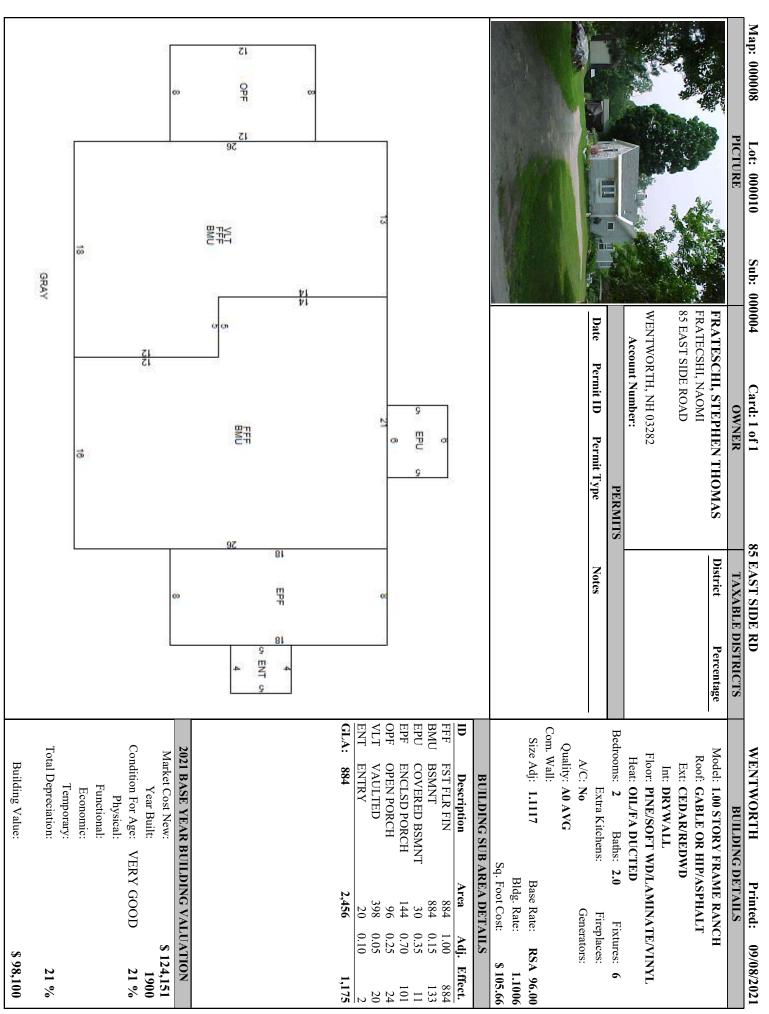
	Zone: Minimum Acreage: N Land Type 1F RES		OWNER INFORMATION HOGAN, KENNETH J  66 JANE DRIVE CANDIA, NH 03034 LISTING HISTORY 07/27/21 JDVM V-SALE  Feature Type SHED-EQUIPMENT SHED-EQUIPMENT LEAN-TO	Map: 000007 Lot: 000002
0 ac	Minimum Frontage: Neighborhood:		Units J 190 24 224 64	02 Sub: 000008
		LAND VALUATION	Book Pag  X-FOB'S ONLY;  Y-FOB'S ONLY;  FEATURES VAL  FEATURES VAL  O 144  4 400  4 131  3 10	008 Card: 2 of 2
			NO  Cond  60 25 100 60	
	Site: Cond Ad Valorem SPI		Price Grantor  Price Grantor  TES  Market Value Notes  1,313 ATT TO 24X19 BARN 240 ATT TO 14X10 2,348 476 ANIMAL HOIST 4,400	246 ELLSWORTH HILL RD
	Driveway: PI R Tax Value Notes	(Card Total: \$ 4,400) LAST REVALUATION: 2021	MUNICIPAL SOFTWARE BY AVITAR WENTWORTH ASSESSING OFFICE  PARCEL TOTAL TAXABLE VALUE Year Building Features Lar 2021 \$0 \$4,400 \$ Parcel Total: \$249,33	WENTWORTH
	Road:	ATION: 2021	TURE  TWARE BY AVITAR  H ASSESSING FICE  TAXABLE VALUE  Features  Features  Faculty 1 and \$0(c)  Parcel Total: \$249,333	Printed: 09/08/2021

HOGAN, KENNETH J	Sub: 000008   Card: 2 of 2   246 ELLSWORTH HILLRD   WENTWORTH   Printed: 090087			**************************************			THE R. P. LEWIS	A 30 8 14 1				O										The state of the s					
PICTURE  PICTURE  HOGAN, KENNE [H J  OMNER  LIANUM IN ILLIAND  District Percentage  66 (ANE DRIVE)  CANDIA, NH 08034  Account Number:  PERMITS  Date Permit ID Permit Type  Notes  Notes  Can Wall:  Shortes:  Shortes:  Shortes:  Shortes:  Ballon Grant Kichens:  First Genom  Onality:  Can Wall:  Shortes:  Ballon Grant First Genom  Onality:  Can Wall:  Common Shortes:  Ballon Grant First Genom  Onality:  Common Shortes:  Ballon Grant First Genom  Date Permit ID Permit ID Permit ID  ACC:  Genom  Onality:  Common Shortes:  Ballon Genom  BULLING SUBAREA DETALI  Temporary:  It commonic:  It	Sub: 000008   Card: 2 of 2   246 ELLSWORTH HILL RD   WENTWORTH   Printed: OWNER   OWNER   TAVABLE DISTRICTS   ROGE   Roge   Roof:   Rot			•	: : : :	· ·		•		•	•	•			: : : •	 	•		::	. : : •		•	•			: :	:
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PICTURE	Sub: 000008   Card: 2 of 2   246 ELLSWORTH HILL RD   WENTWORTH   Printed:																										
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PICTURE	Sub: 000008 Card: 2 of 2 246 ELLSWORTH HILL RD  OWNER  HOGAN, KENNETH J  HOGAN, KENNETH J  CANDIA, NH 03034  Account Number:  PERMITS  Date Permit ID  Date Permit Type  Notes  ACC.  District Percentage Roof: Ext: Lint: Floor: Heat: ACC. Quality: Com. Wall: Stories: Base Type: Base Type:			7625070703030			100				2010101	2000				120					2020202	1000000				10000	1
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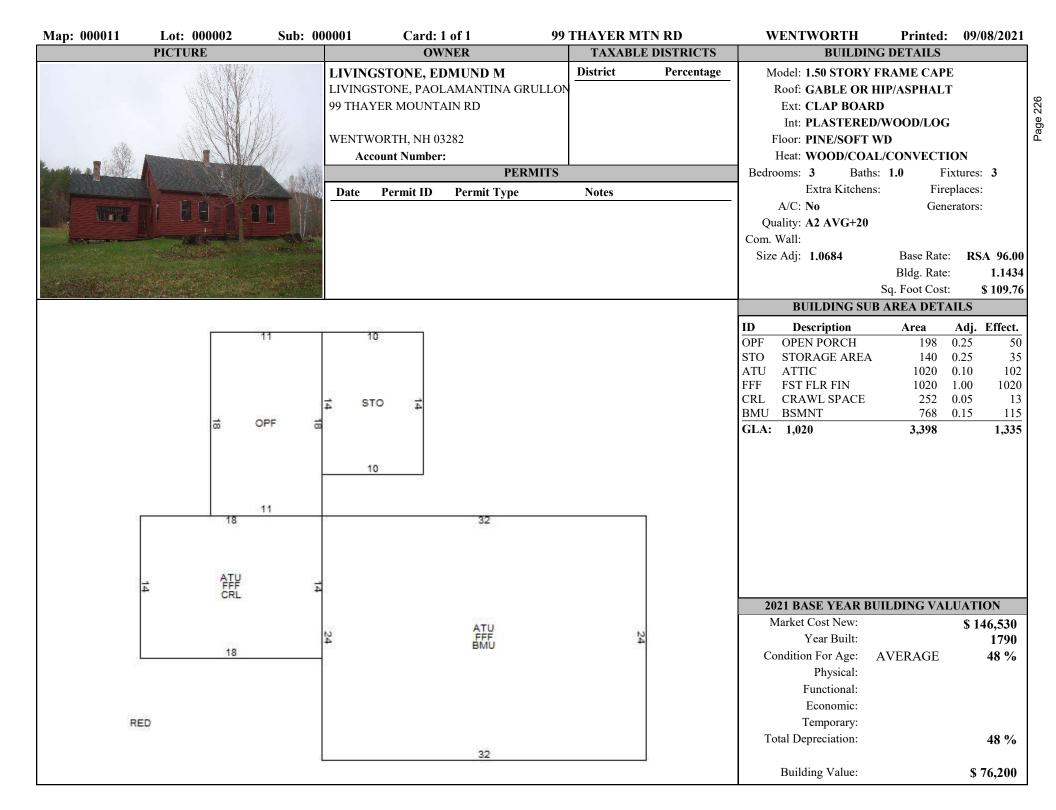
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Land Type	Units	<b>Base Rate</b>	NC	Adj S	Site R	oad l	DWay	Topography	Cond	Ad Valorem	SPI R	Tax Value	Notes		
1F RES WTRFRNT	0.500 ac	40,000	) E		00 1	00	95	100 LEVEL	95	36,100	0 N	36,100			_
FARM LAND	41.640 ac	x 1,000		83				100 LEVEL	100		100 N	17,697			
UNMNGD HARDWD	8.500 ac	x 1,000		83				95 MILD	100		80 N	682			
FARM LAND	1,600.000 ff	x 63						100 LEVEL	100	100,800		104 100			
BAKER RIVER	2,120.000 wf	BEACH, M	IAIN E	BODY				95 MILD	100 _	104,100	0	104,100	_		
	50.640 ac									282,300		158,579			

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2021 BASE YEAR BUILDING VALUATION	2021 BASE Y																							
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BUILDING SUB AREA DETAILS	BIIII.D																	2				Control of the Contro		
Base Type:																			7					The second second
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	Stories:														7		The same	きだい	No.	The state of the s		1	* S	No. of Street, or other Persons
	Com. Wall:																						1-1-1	
	Quality:																4							
Generators:	A/C:																							
Extra Kitchens: Fireplaces:	Extra				Notes	Z		e Je	Permit Type	Pern	Ð	Permit ID		Date		A				1				
Baths: Fixtures:	Bedrooms:						ITS	PERMITS	ŀ							1				Total Park				X.
	пеа:										lloer:	Account Number:	1ccou	\ \				1	1	THE REAL PROPERTY.			17.8	
	Heat:											Account Number:	NI PAIN	, F		h	14		1		A		3	
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	Roof:										NDA	GLEASON, AMANDA	SON,	GLEA					10			-		
	Model:	Percentage	Perco		rict	District				Γ.		GLEASON, DANIEL	ASO	GLE		10	C			Monte				X.
BUILDING DETAILS	В	CTS	KABLE DISTRICTS	BLE I	TAXA	T				NER	OWNER								URE	PICTURE				
NIII IIIIICU. 07/06/2021	WENT WONTH	1	03/ MI MOOSILACKE HWI	TA CI			7/ IVI			1	Card. I of I	6		20000	3	Sub.			Lot. 000000	For	l	Map. 000000	þ.	IAT 4
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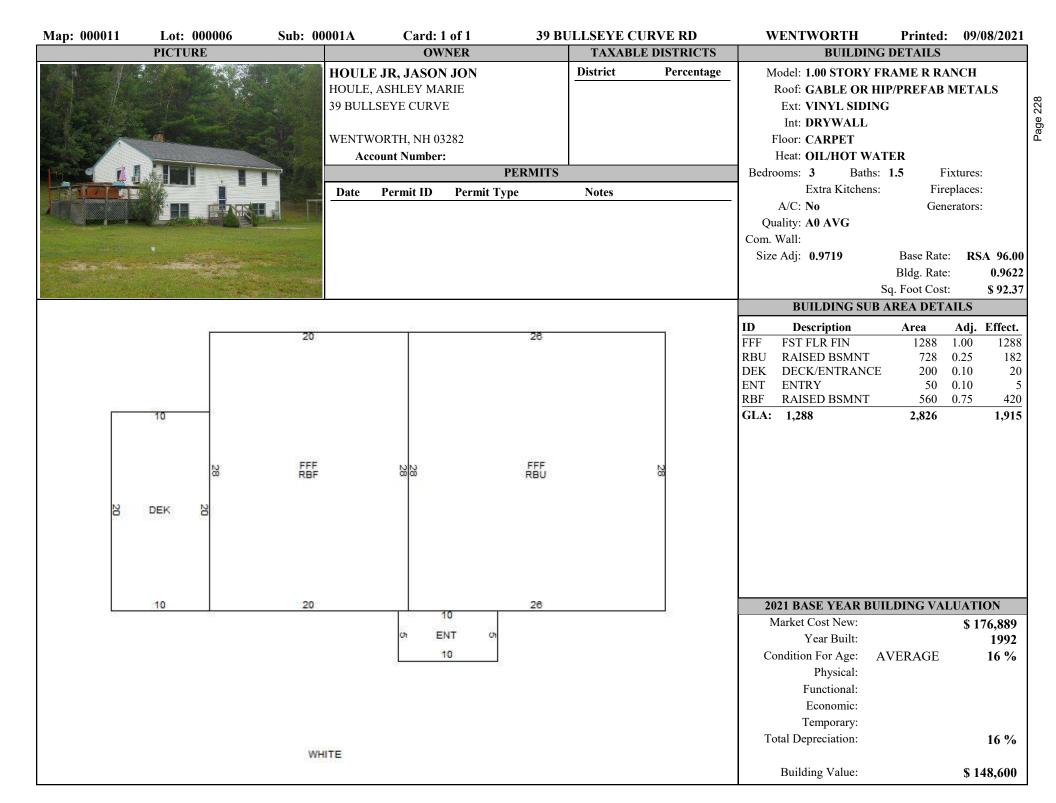
Map: 00			b: 000004	Card	: 1 of 1	85 EAST SIDE RD	WEN	NTWORTH	<b>№ Printed:</b>	09/08/2021
	OWNER	RINFORMATION				ES HISTORY		PI	CTURE	
FRATES	SCHI, STE	PHEN THOMAS	Date	Book Pag		Price Grantor				
FRATECS	SHI, NAOMI	I	11/02/2020			190,000 PATTEN, ADAM J				
	SIDE ROAD		08/23/2012			100,000 PATTEN, JERRY ANN				
,	SIDE ROILD		07/18/2001	2560 840	0 Q I	60,000 JAQUES TRUSTEE				
	DELL MILO	2222								
WENTWO	ORTH, NH 0									
		ING HISTORY				NOTES				
07/27/21	JDVM '	V-SALE				O HSE RECENTLY, NEW ROOF & SIDING;				
08/07/20 01/01/20		MARKED FOR INSPECTION				0'S AFTER FIRE; DNPU 2' OH ATT 12X22; 2 ΓΟ BMU; 8/17; ADDED SHOP & OPF TO				
09/16/19	ZBPR	MARKED FOR INSI ECTIO				ANSWER @ DOOR; EXT AVG, NDS TLC;				
08/15/17		SHOP/OPF				LD LNTO W NO ROOF=NV; COOP ON				
01/28/13	JBVL				ST AFTER 4/1					
09/13/11	MIFR		,			,				
08/26/11	EBRL									
			EXTRA FEAT	URES VAL	UATION		M	UNICIPAL SO	FTWARE BY A	VITAR
Feature T	Evne		Lngth x Width			nd Market Value Notes				
	STY/BSMT	264	12 x 22	121	20.00 10		WE		TH ASSES	31NG
SHOP-AV		140	10 x 14	174	18.00 10			<b>O</b> F	FFICE	
PORCH		70	10 x 7	289	15.00 10					
POLE BA	ARN	288	24 x 12	116		30 2,138 ATT	P.	ARCEL TOTA	L TAXABLE V	ALUE
POLE BA	ARN	264	22 x 12	121	8.00 8	30 2,044 ATT	Year	Building	Features	Land
						18,000	2019	\$ 59,000	\$ 7,200	\$ 34,300
									Parcel Total	: \$ 100,500
							2020	\$ 59,000	\$ 7,200	\$ 34,300
									Parcel Total	: \$ 100,500
							2021	0.00.100		O 45 100
							2021	\$ 98,100	\$ 18,000	\$ 45,100
							2021	\$ 98,100	\$ 18,000 Parcel Total	\$ 45,100 : \$ 161,200
							2021	\$ 98,100	,	,
			LAND	VALUATIO	IN.		2021	,	Parcel Total	\$ 161,200
Zone: RFS	S. Minimu	ım Acreage: 1.00 Minimu		VALUATIO	)N	Sit		LAST REVA	Parcel Total	21
		· ·	ım Frontage: 20	00			e: AVERAG	LAST REV	Parcel Total ALUATION: 202 GRAVEL/DIRT	21
Zone: RES Land Typ		Units Base	ım Frontage: 20 Rate NC A	00 .dj Site	Road DWay	y Topography Cond Ad Valorem S	e: AVERAG	LAST REVA	Parcel Total ALUATION: 202 GRAVEL/DIRT	21
		Units Base 1.000 ac	ım Frontage: 20	00 .dj Site		y Topography         Cond Ad Valorem S           95 MILD         100 45,100	e: AVERAG	LAST REVA	Parcel Total ALUATION: 202 GRAVEL/DIRT	21
Land Typ		Units Base	ım Frontage: 20 Rate NC A	00 .dj Site	Road DWay	y Topography Cond Ad Valorem S	e: AVERAG	LAST REVA	Parcel Total ALUATION: 202 GRAVEL/DIRT	21
Land Typ		Units Base 1.000 ac	ım Frontage: 20 Rate NC A	00 .dj Site	Road DWay	y Topography         Cond Ad Valorem S           95 MILD         100 45,100	e: AVERAG	LAST REVA	Parcel Total ALUATION: 202 GRAVEL/DIRT	21
Land Typ		Units Base 1.000 ac	ım Frontage: 20 Rate NC A	00 .dj Site	Road DWay	y Topography         Cond Ad Valorem S           95 MILD         100 45,100	e: AVERAG	LAST REVA	Parcel Total ALUATION: 202 GRAVEL/DIRT	21
Land Typ		Units Base 1.000 ac	ım Frontage: 20 Rate NC A	00 .dj Site	Road DWay	y Topography         Cond Ad Valorem S           95 MILD         100 45,100	e: AVERAG	LAST REVA	Parcel Total ALUATION: 202 GRAVEL/DIRT	21
Land Typ		Units Base 1.000 ac	ım Frontage: 20 Rate NC A	00 .dj Site	Road DWay	y Topography         Cond Ad Valorem S           95 MILD         100 45,100	e: AVERAG	LAST REVA	Parcel Total ALUATION: 202 GRAVEL/DIRT	21
and Typ		Units Base 1.000 ac	ım Frontage: 20 Rate NC A	00 .dj Site	Road DWay	y Topography         Cond Ad Valorem S           95 MILD         100 45,100	e: AVERAG	LAST REVA	Parcel Total ALUATION: 202 GRAVEL/DIRT	21
Land Typ		Units Base 1.000 ac	ım Frontage: 20 Rate NC A	00 .dj Site	Road DWay	y Topography         Cond Ad Valorem S           95 MILD         100 45,100	e: AVERAG	LAST REVA	Parcel Total ALUATION: 202 GRAVEL/DIRT	21



Map: 000011	Lot: 000002	Sub: 00	00001		Card:	1 of 1			YER MT	N RD	V	VENTWO			09/08/202
OW	NER INFORMATION							S HISTORY					PIC	CTURE	
LIVINGSTON	E, EDMUND M		<b>Date</b>		ok Pag		_	Price Gran			_				
LIVINGSTONE.	PAOLAMANTINA GRULI			020 453		_		176,000 NELS							
99 THAYER MC		10		007 342		7 U V		· ·		ARD C & ELS					
199 ITATEK MC	UNIAIN KD	1	2/13/20	002 275	51 692	UI	27	NELS	SEN, DONA	LD & LITA					
WENTWORTH,	NH 03282														
I	ISTING HISTORY						1	NOTES							
	M V-SALE	R	ED; PI	LAN#12	2839; OR	IG CU	@3506/	445; FUNC=LO	W POSTED	BMU/DRT					
11/25/19 ZBG								2.15+/- ACRES; l			1				
09/10/19 ZBV								4/17 NEW ROC							
	SP MARKED FOR INSPE	111						11/19; VU'D W/F			Γ,				
04/25/17 KC 01/09/13 KCV								IC CABS OUTD							
09/14/11 MII								OSE RUN TO H			0.17				
08/26/11 SMI								BED; 5/21 PER	MLS, PAR	TIAL OWNER	OF				
00,20,11	-112	A	MICA	MINE:	: CK22 N	EW O	OIBLL	G;							
		EXT	RA FE	ATURI	ES VALU	J <b>ATI</b> (	ON					MUNICIP	AL SOF	TWARE BY A	AVITAR
Feature Type		Units Lngth	ı x Wid	lth Size	Adj	Rate	Conc	l Market Valu	Notes		J	WENT	VOR 7	TH ASSE.	SSING
SHED-WOOD		80 1	10 x 8		260	10.0	00 60	1,248	3		_	, 11 ( 1 ) ,			3511 \ 3
								1,200	)				UF	FICE	
												DADCEL	ТОТА	TAXABLEX	ZAT LIE
											<b>X</b> 7			L TAXABLE V	
											Year		lding	Features	Land
											2019	\$ 02	2,800	\$ 900	\$ 41,816
															1: \$ 105,516
											2020	\$ 59	,200	\$ 900	\$ 41,863
															1: \$ 101,963
											2021	\$ 76	,200	\$ 1,200	\$ 49,300
														Parcel Tota	l: \$ 126,700
			LAN	ND VAI	LUATIO	N						LAS	ΓREVA	LUATION: 20	021
Zone: RES M	nimum Acreage: 1.00 M	Iinimum Fr	ontage:	200						Site: AVI	ERAGE D	riveway: G	RAVEL	DIRT Road:	GRAVEL/DIRT
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI R	Tax Value	Notes		
1F RES	1.000 ac	50,00	0 D	90	100	95	95	95 MILD	100	38,600	0 N	38,600			
1F RES	11.400 ac	x 1,00	0 X	83				95 MILD	100	9,000	0 N	9,000			
MNGD HARDW		x 1,00	0 X	83				90 ROLLING		27,800	100 Y	1,700			
MNGD HARDW	D600.000 ff	x 6	3 D	90				90 ROLLING	G 100 _		0 N	0	MICA	MINE ROAD	
	49.670 ac									106,000		49,300			



OWNER INFORMATION	SAI FS HISTORY	PICTURE
HOULE JR. JASON JON	Date Book Page Type Price Grantor	
HOULE, ASHLEY MARIE	4552 0176 QI 215,500	
39 BULLSEYE CURVE	07/01/2003 ? ? U127 UNKNOWN	
WENTWORTH, NH 03282		
LISTING HISTORY	NOTES	
09/13/19 ZBVM 01/28/19 INSP MARKED FOR INSPECTION 01/11/13 KCVM 09/14/11 MIFR 08/25/11 SMRM 05/10/07 TNRM 03/05/02 DPRL 01/18/02 RDRM	PLAN#3788; '07 ADDED GAR; 1/13 NOH; RBF=EST; 9/19; NOH; PU NEW ROOF & DEK, POSS HEAT IN GAR & ELEC=COND;	
E	EXTRA FEATURES VALUATION	MUNICIPAL SOFTWARE BY AVITAR
Feature TypeUnits LrGARAGE-1 STY1,080	Units Lngth x Width Size Adj         Rate         Cond         Market Value Notes           1,080         30 x 36         75         30.00         100         24,300         HEAT/ELEC           24,300         24,300         24,300         24,300         Augustation	WENTWORTH ASSESSING OFFICE
		PARCEL TOTAL TAXABLE VALUE           Year         Building         Features         Land           2019         \$ 112,600         \$ 17,800         \$ 34,400           Parcel Total:         \$ 164,800           2020         \$ 112,600         \$ 17,800         \$ 34,400           Parcel Total:         \$ 164,800           Parcel Total:         \$ 164,800           Parcel Total:         \$ 24,300         \$ 40,700           Parcel Total:         \$ 213,600
	LAND VALUATION	LAST REVALUATION: 2021
Zone: RES Minimum Acreage: 1.00 Minimum		Site: AVERAGE Driveway: GRAVEL/DIRT Road: GRAVEL/DIRT
ype         Units           1.000 a	Site Road DWay Topography Cond Ad	SPI R Tax Value Notes 0 N 40,600
1F RES 1.000 ac 50 1F RES 0.090 ac x 1  1.090 ac	50,000 D 90 100 95 95 100 LEVEL 100 40,600 x 1,000 X 100 90 ROLLING 100 100 40,700	0 N 40,600 0 N 100 40,700

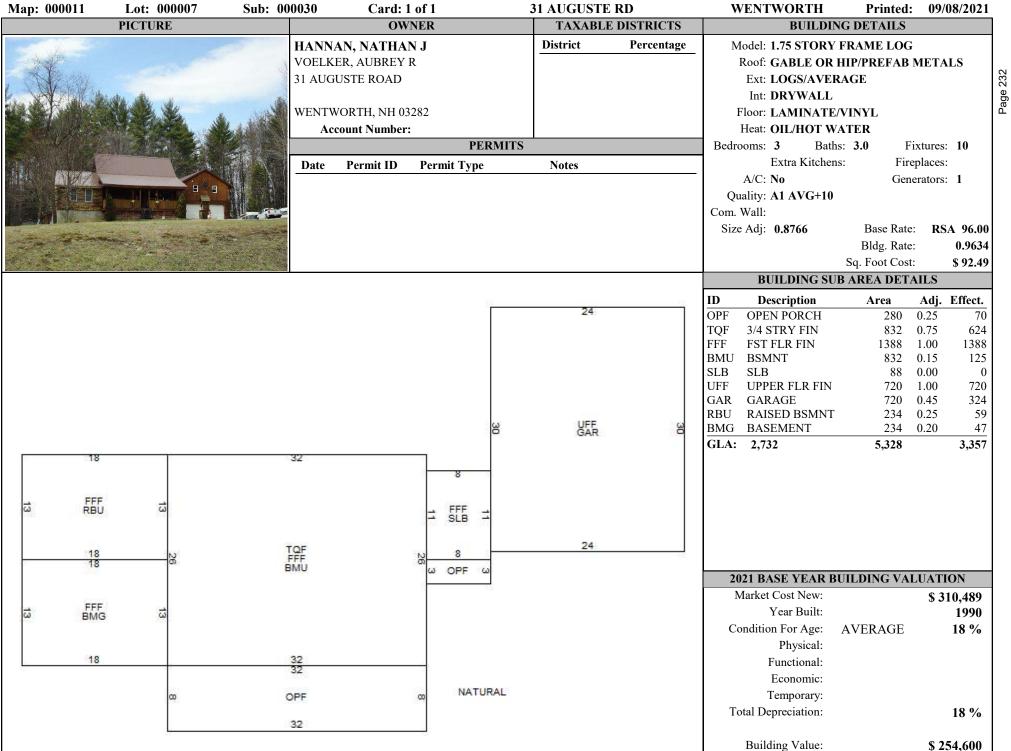


05/17/2021 4631 0230 Q1	training britaing. Clare better around Clare better	Adj         Site         Road         DWay         Topography         Cond         Ad           100         100         95         95         85 MODERATE         100           100         85 MODERATE         100         100	Units 1.000 a 0.550 a 1.550 a
METAL SHED.NV; 71 24 X30 AREA HAS RAD HEAT; SOME AREAS OF FLRVELLING ROT; PROP IMPROVED SINCE LAST REVAL; 1/13 EST=DOG; 9/19; NOH, DINPU DET DEK UNDER HOT TUS=NV; ADJM MAS ON XFOBS, DNPU PLYWD PLATFORMI=NV; 721 INA @ DOOR; DOGS BARKING-DEBRIS-EST; DUMPSTER IN DW; APPRS TO NEED MUCH TLC; PER MLS; ORIG KIT=INNEFORMI=NV; NEEDS ROOF; SOLD AS IS WITH MUCH DEBRIS INSIDE IN OUT;    EXTRA FEATURES VALUATION	LAST REVALUATION: 2021  AVERAGE Driveway: GRAVEI /DIRT Road: GRAVEI /DIRT	D VALUATION 200	100
HISTORY  METAL SHED-NV; '11 24 X30 AREA HAS RAD HEAT; SOME AREAS OF FLR/CEILING ROT; PROP IMPROVED SINCE LAST REVAL; 1/13 EST=DOG; 9/19; NOH; DNPU DET DEK UNDER HOT TUB=NV; ADJ MEAS ON XFOBS, DNPU PLYWD PLATFORM=NV; 7/21 N/A @ DOOR; DOGS BARKING+DEBRIS=EST; DUMPSTER IN DW; APPRS TO NEED MUCH TLC; PER MLS; ORIG KIT=PINEFORMICA; NEEDS ROOF; SOLD AS IS WITH MUCH DEBRIS INSIDE IN OUT;  EXTRA FEATURES VALUATION  Units Lngth x Width Size Adj Rate Cond Market Value Notes	### OFF    PARCEL TOTAL	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	
HISTORY  HISTORY  METAL SHED-NV; '11 24 X30 AREA HAS RAD HEAT; SOME AREAS OF FLR/CEILING ROT; PROP IMPROVED SINCE LAST REVAL; 1/13 EST=DOG; 9/19; NOH; DNPU DET DEK UNDER HOT TUB=NV; ADJ MEAS ON XFOBS, DNPU PLYWD PLATFORM=NV; 7/21 N/A @ DOOR; DOGS BARKING+DEBRIS=EST; DUMPSTER IN DW; APPRS TO NEED MUCH TLC; PER MLS; ORIG KIT=PINE/FORMICA; NEEDS ROOF; SOLD AS IS WITH MUCH DEBRIS INSIDE IN OUT;  EXTRA FEATURES VALUATION	WENTWORTH ASSESSING	Rate Cond	
### 140,000 WRIGHT 04/23/2012 3875 379 U138 1 WRIGHT 04/23/2012 3875 379 U138 1 WRIGHT 04/23/2012 3875 379 U138 1 WRIGHT	MUNICIPAL SOFTWARE BY AVITAR	FEATURES VALUATION	EXTR
05/17/2021 4631 0230 QI 140,000 WRIGHT 04/23/2012 3875 379 UI38 1 WRIGHT,	LR/ 19; PU 3ST; 4SIDE		07/27/21 JDVE V-SALE 09/20/19 ZBVM 01/28/19 INSP MARKED FOR INSPECTION NO 01/18/13 KCVE 09/15/11 MIFR 08/25/11 SMRL 01/23/02 RDRL UISTING HISTORY  ME CE: CE: CE: CE: CE: CE: CE: CE: CE: CE
Date Book rage Type	A S	BOOK         rage         type         Frice Grantor           4631         0230         Q1         140,000         WRIGHT           3875         379         U138         1 WRIGHT,	LEROUX, CASEY N  DORSETT, MORGAN M  599 BUFFALO RD  WENTWORTH, NH 03282
SALES HI	FICTURE	SALES HI	OWNER INFORMATION

		54 SH	30			Map: 000011
	9L 9L 9L 9L 9L 9L	54 14		Date Permit ID P	LEROUX, CASEY N DORSETT, MORGAN M 599 BUFFALO RD WENTWORTH, NH 03282 Account Number:	Sub: 000005 Card: 1 of 1  OWNER
	36 BMU	33 EH	Si Si	Permit Type Notes	Dis PERMITS	599 B
	91	74	田 SL DE DE			TAXABLE DISTRICTS
Building Value:	2021 BASE YEAR BUILDING VALUATION  Market Cost New: \$ 172,0  Year Built: 19  Condition For Age: FAIR 25  Physical: Functional: Economic: Temporary: ROOF 5  Total Depreciation: \$ 30		BUILDING SUB AREA DETAILS	Extra Kitchens: A/C: No Quality: A0 AVG Com. Wall: Size Adj: 0.9740 Sq	Model: 1.00 STORY FRAME RANCH Roof: GABLE OR HIP/ASPHALT Ext: VINYL SIDING Int: WOOD/LOG Floor: LINOLEUM OR SIM Heat: OIL/HOT WATER Bedrooms: 2 Baths: 2.0 Fixtu	WENTWORTH Printed BUILDING DETAILS
\$ 120,400	EDING VALUATION \$ 172,058 1975 FAIR 25 % ROOF 5 % 30 %		REA DETAILS           Area         Adj. Effect.           1800         1.00         1800           1224         0.00         0           576         0.15         86           112         0.10         11           3,712         1,897	Fireplaces: Generators:  Generators:  Base Rate: RSA 96.00 Bldg. Rate: 0.9448 Sq. Foot Cost: \$ 90.70	RAME RANCH  [P/ASPHALT  G  R SIM  TER  2.0 Fixtures:	Printed: 09/08/2021 DETAILS

NA J   Date   Book   Page   Type   Price Grantor	Valorem SPI R Tax Value Notes  47,200 0 N 47,200  1,100 0 N 1,100  48,300  48,300  48,300	Cond Ad 100 100	DWay Topography 95 95 MILD 90 ROLLING	Site Road 1 100 95	Adj 110 100	Base Rate NC c 50,000 F c x 1,000 X te	Units 1.000 ac 1.180 ac 2.180 ac	Land Type  1F RES  1F RES
N. J   Date   Book   Page   Typ   Frice Grantor	LAST REVALUATION: 2021	Size AVIDA		ATION	ND VALU	L,	100	7 DEC
NA J   Date   Book   Page   Type   Price Grantor	### Company of the image of the	CEMEZ						PAHO
NA J   Date   Book Page   Type   Price Grantor	WENTWORTH ASSESSING	Notes	Cond Market	Rat	idth Size A	Units Lngth x W		Feature Type
SALES HISTORY	MUNICIPAL SOFTWARE BY AVITAR		Z	VALUATION	<b>EATURES</b>	EXTRA F		
NA J   Date   Book   Page   Type   Price Grantor		GENERAC 8KW GEN; 7/13 1X8 HAS GAS WALL ADD BTH; KIT 2010; BTHS YRD, DNVI=WIFE PATIO IN BK OF HSE; 4/21 ORN;	W/11-07-29; 1/13 NOH; F LOW CEILS (63"0 11 F LOW CEILS (63"0 11 F LAR W/NO PLANS TO A W/HO; PU NEW W/HO IN W/HO; PU NEW CONC F SHED; LOGS APPR W(	2154; 06 LLA 2154; 06 LLA 40NITOR; UF UMB OVER G NG=VERT PIR F ALL INFO V SIZE; RMVD	I, PLAN#12 EAT=OIL N ER; NO PLU AVG SIDID JNG, CONI CORR PAT		JDVM V-SALE ZBVM INSP MARKED FOR INSPE JDPR KCPM MSPL 18X26 ERCL KCVM	04/19/21 1 09/20/19 2 01/28/19 04/12/18 04/27/17 I 04/21/16 1 07/24/13 1 01/15/13 F
Date   Book   Page   Type   Price Grantor			NOTES				LISTING HISTORY	
SALES HISTORY	Page 231	tor REVOCABLE TRUST RE, MICHAEL J , JOHN M JR &SUAN	<b>Price</b> 291,000 1	Page 0918 0407 501		Date 10/15/ 07/18/ 10/31/	HANNAN, NATHAN J VOELKER, AUBREY R 31 AUGUSTE ROAD WENTWORTH, NH 03282	HANNAN, NATHAN J VOELKER, AUBREY R 31 AUGUSTE ROAD WENTWORTH, NH 03282
CALECTION OF THE CONTRACT OF T	FICIURE		ALES HI				OWNER INFORMATION	
1 Lot: 000007 Sub: 000030 Card: 1 of 1 31 AUGUSTE RD WENTWORTH Printed: 09/08/2021	Printed:		31 AU	Card: 1 of 1			111 Lot: 000007	Map: 000011

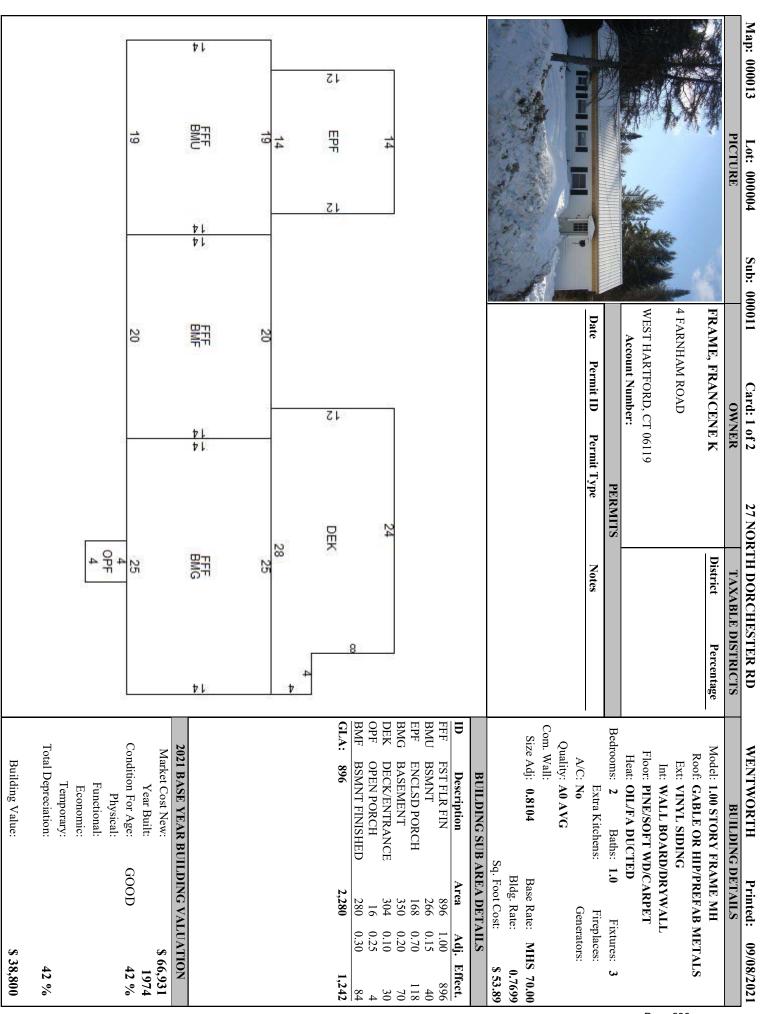




Map: 000012 Lot: 000003 Sub:	000011 Card: 1 of 1	WENTWORTH Printed: 09/08/2021
OWNER INFORMATION	SALES HI	PICTURE
MIVILLE, REBCALYN ANN	Book Page Type Price Grantor	
AVERY, CODY MICHAEL	0480 OT	33
42 PHILBRICK ROAD	4094	ge 23
	2978 221 U127 MOST, C	Par
WENTWORTH, NH 03282		
LISTING HISTORY	NOTES	
DMVE MSSR	BLUE; PLAN#820; PU CTH, SHED, HEARTH, WDSTV HEAT, GAS MONITOR BACKUP; DATED KIT & BTH; AVE SIDING=VERT PINE BRDS; INT FAIR/EXT	
09/27/19 ZBVE 01/18/13 ERVL 09/15/11 MIFR 08/24/11 EBRM	AVG; PLAN #820; JUNFO HEARTH; 9/19; NOH; POSTED "NI"; PER INVENTORY; 1/20; ADJ ACRES PER PLAN; 8/20; NOH; "NT"; EST INFO; PU SCRNHSE, CHNGD HT SYS & ROOF COVER;	
EX	EXTRA FEATURES VALUATION	MUNICIPAL SOFTWARE BY AVITAR
Feature Type Units Ln	Units Lngth x Width Size Adj Rate Cond Market Value Notes	WENTWORTH ASSESSING
)SE	14.00 100	OFFICE
		PARCEL TOTAL TAXABLE VALUE           Year         Building         Features         Land           2019         \$ 38,300         \$ 0         \$ 35,200           Parcel Total:         \$ 73,500           2020         \$ 38,300         \$ 0         \$ 35,100           Parcel Total:         \$ 73,400           2021         \$ 50,800         \$ 3,400         \$ 41,700           Parcel Total:         \$ 95,900
	LAND VALUATION	LAST REVALUATION: 2021
Zone: RES Minimum Acreage: 1.00 Minimum Frontage:	200	Site: AVERAGE Driveway: GRAVEL/DIRT Road: GRAVEL/DIRT
Units	Adj Site Road DWay Topography Cond Ad	I R Tax Value Notes
1F RES 1.000 ac 50, 1F RES 3.880 ac x 1, 4.880 ac	RATE 100 38,400 RATE 100 3,300 41,700	0 N 38,400 0 N 3,300 41,700

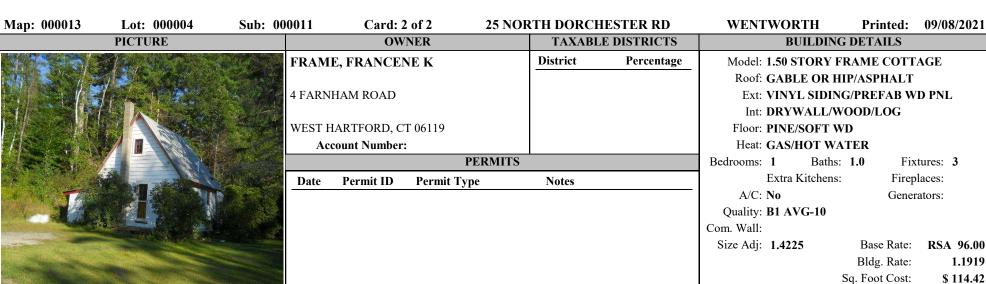
	SLB FFF	09.27/2019  UFF 20 20 20 20	Date Permit ID Permit Type	PERMITS	AVERY, CODY MICHAEL  42 PHILBRICK ROAD  WENTWORTH, NH 03282  Account Number:	MIVILLE, REB	Map: 000012
	12	8 1	Notes	MITS		District Percentage	42 PHILBRICK RD  TAXABLE DISTRICTS
Building Value:	Market Cost New: Year Built: Condition For Age: AVERAGE Physical: Functional: Economic: Temporary: Total Depreciation:	Com. Wall:  Size Adj: 1.4536  Base Rate: RSA 9  Bldg. Rate: 1.4  Sq. Foot Cost: \$10  Sq. Foot Cost: \$10  BUILDING SUB AREA DETAILS  ID Description Area Adj. Eff  UFF UPPER FLR FIN 400 1.00  SLB SLB CTH CATHEDRAL 240 0.10  GLA: 580  1,220	A/C: No Generators:	1.0	Roof: SALT BOX/PREFAB METALS Ext: BOARD/BATTEN/AVERAGE Int: DRYWALL Floor: CARPET/HARD TILE Heat: GAS/FA NO DUCTS	Model: 1.50 STORY FRAME CAPE	WENTWORTH Printed:
\$ 50,800	\$ 62,774 1985 19 % 19 %	RSA 96.00 : 1.0826 : \$103.93  AILS  Adj. Effect. 1.00 180 1.00 400 0.00 0 0.10 24 604	itors:	Fixtures: 3	Page 234		09/08/2021

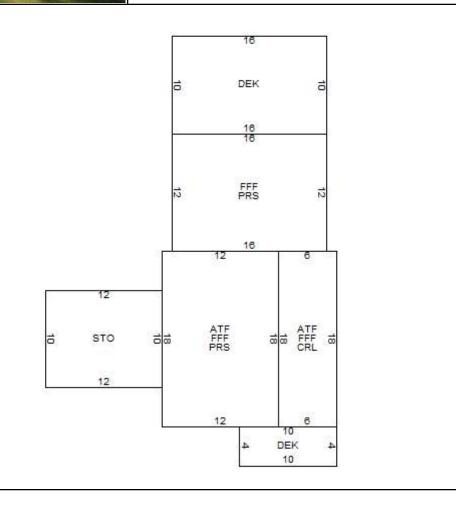
OWNER INFORMATION	SALES HISTORY	PICTURE
FRAME, FRANCENE K	Date Book Page Type Price Grantor	
ENGLISHING ENGLISCHISCHISCH AN	./2020 4566 0947 QI 13 ./2010 3712 0491 UI 40 8	
4 FARNHAM ROAD	2968 320 QI 2494 0512 QI	Page 2
WEST HARTFORD, CT 06119		
LISTING HISTORY	NOTES	
04/11/21 JDVM V-SALE 09/24/19 ZBVM 01/28/19 INSP MARKED FOR INSPECTION 04/13/18 JDPR 04/25/17 KCPL 03/21/16 KCPR 05/08/15 KCPR 03/25/14 KCPR	WHT; MH & SM HSE, RENO AFTER 3/04 SALE; 1/13 PU BMF; INT & EXT GD FOR AGE; 3/14 NEW GABLE ROOF & ROOFING; 4/17 REPLACING SOME ELEC, SOME SPRAY FOAM INSUL & DRYWALL; 1 RM NEW CARPET & REFIN PINE FLRS; DNV BSMT; UC=INT FIN; 4/18; NOH; EST INT COMPL; REMOVED UC; 4/21 NOH; EPF MISS MINOR SID, DNPU AS UC;	
E	EXTRA FEATURES VALUATION	MUNICIPAL SOFTWARE BY AVITAR
Feature Type Units Lr	Units Lngth x Width Size Adj Rate Cond Market Value Notes	WENTWORTH ASSESSING OFFICE
		PARCEL TOTAL TAXABLE VALUE           Year         Building         Features         Land           2019         \$ 74,700         \$ 0         \$ 38,000           2020         \$ 73,800         \$ 0         \$ 38,000           2021         \$ 38,800         Parcel Total: \$ 111,800           Parcel Total: \$ 140,700         Parcel Total: \$ 140,700
	LAND VALUATION	(Card Total: \$ 90,100) LAST REVALUATION: 2021
Zone: RES Minimum Acreage: 1.00 Minimum		Site: AVERAGE Driveway: GRAVEL/DIRT Road: PAVED
ype Units	Adj Site Road DWay Topography Cond Ad Valoren	SPI R Tax Value Notes
1.000 ac 1.740 ac <b>2.740 ac</b>	100 100 100 95 95 MILD 110 49,600 100 95 MILD 100 1,700 51,300	





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FFF FST FLR FIN PRS PIER ATF ATTIC FINISHED CRL CRAWL SPACE DEK DECK/ENTRANCE STO STORAGE AREA	516 408 324 108 200	1.00 -0.05 0.25 0.05	516 -20 81 5
ATF ATTIC FINISHED CRL CRAWL SPACE DEK DECK/ENTRANCE	324 108	0.25 0.05	
CRL CRAWL SPACE DEK DECK/ENTRANCE	108	0.05	
DEK DECK/ENTRANCE			5
	200		
STORAGE AREA	200	0.10	20
310 STOKAGE AKEA	120	0.25	30
GLA: 597	1,676		632

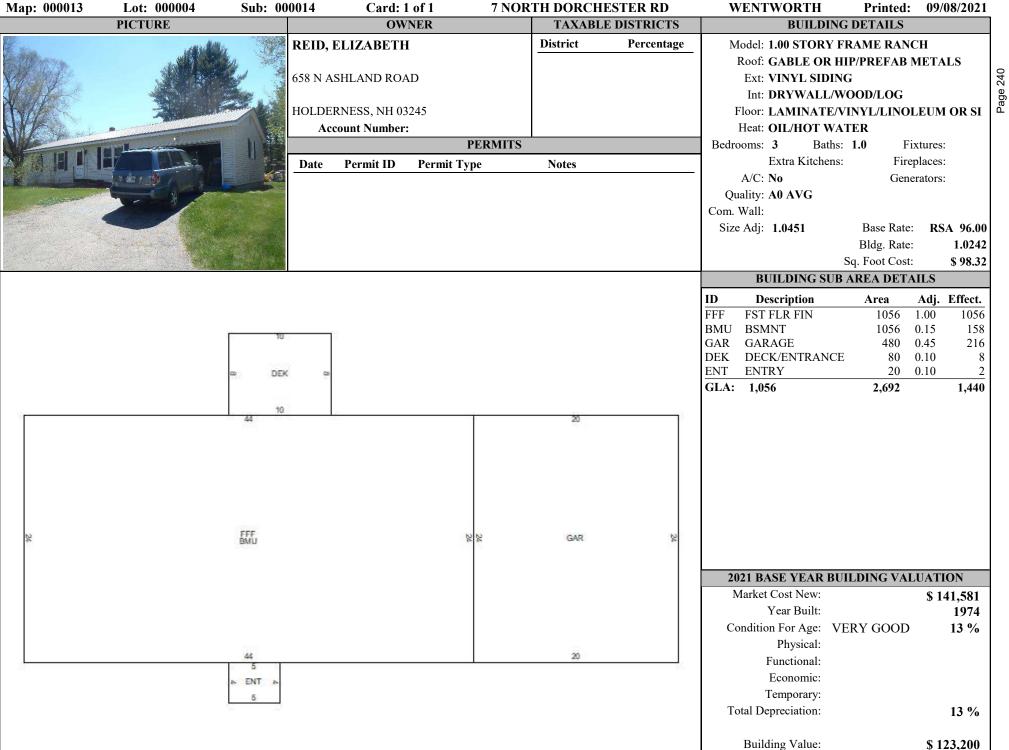
2021 BASE YEAR	BUILDING VAL	UATION
Market Cost New:		\$ 72,313
Year Built:		1930
Condition For Age:	AVERAGE	30 %
Physical:		
Functional:		
Economic:		
Temporary:		
Total Depreciation:		30 %
_		

\$ 50,600

Building Value:

SALES HE	PICTURE
<b>Book Page Type</b> 4641 0566 QI 4424 0702 QI	
4133 968 QI 3349 367 UI39	
NOTES	
V-SALE TAN; 1/13 NOH; CORR ROOF COVER; PU ENT; 12/15 INFO FR HO (MRS)-DNVI PER HO; 5/18; REMOVED H/C RAMP; 9/19; NOH; NC TO EXT, DNPU SOFT MARKED FOR INSPECTION POOL, EST NC INT; 10/20 NO INFO FROM RENTER; DNPU TREE DEK; DNPU BLOCKED VU;	
EXTRA FEATURES VALUATION	MUNICIPAL SOFTWARE BY AVITAR
Units Lngth x Width Size Adj Rate Cond Market Value Notes	WENTWORTH ASSESSING
	PARCEL TOTAL TAXABLE VALUE           Year         Building         Features         Land           2019         \$ 97,600         \$ 0         \$ 44,500           Parcel Total:         \$ 142,100           2020         \$ 97,600         Parcel Total:         \$ 142,100           Parcel Total:         \$ 142,100           Parcel Total:         \$ 142,100           Parcel Total:         \$ 173,600
LAND VALUATION	LAST REVALUATION: 2021
Minimum Frontage: 200	Site: AVERAGE Driveway: PAVED Road: PAVED
AdjSiteRoadDWayTopographyCondAd Valorem100100100100 LEVEL10050,000	SPI R Tax Value Notes 0 N 50,000
X 100 95 MILD 100 400 50,400	
	Date   Book   Page   Type   Price Grantor     06/18/2021   4641   0566   Q   190,000   LEET   UTILITY LLC     04/02/2019   4424   0702   Q   160,000   HARTSON, CURTIS JOHN     06/09/2015   4133   968   Q   155,000   BROWN, JAMES A     11/20/2006   3349   367   U139   BROWN, JAMES A     11/20/2006   3349   367   U139   BROWN, TAMARA     TAN, 1/13 NOH; CORR ROOF COVER; PUENT; 12/15 INFO FR HO (MRS)-DN PER HO; 5/18; REMOVED H/C RAMP; 9/19; NOH; NC TO EXT, DNPU SOFT POOL, ESTINC INT; 10/20 NO INFO FROM RENTER; DNPU TREE DEK; DNPU BLOCKED VU;   SXTRA FEATURES VALUATION     SXTRA FEATURES VALUATION     Date   NC   Adj   Site   Road   DWay   Topography   Cond   Ad Valorem     0,000   E   100   100   100   100 - LEVEL   100   50,000     1,000   X   100   100   100 - LEVEL   100   50,000     1,000   X   100   50,000     1,000   1,000   1,000   1,000     1,000   1,000   1,000   1,000





## **SECTION 9**

## C. FINAL VALUATION TABLES

## Land Pricing Zones

		Zone 01
Description:	RES	\$ 1,200 @ 0.010 ac
Lot Size: Frontage:	1.00 200	\$ 18,000 @ 0.100 ac \$ 32,000 @ 0.250 ac \$ 40,000 @ 0.500 ac
Lot Price:	\$ 50,000	\$ 48,000 @ 0.750 ac
Excess Acreage: Excess Frontage:	\$ 1,000 \$ 63	\$ 50,000 @ 1.000 ac \$ 50,000 @ 1.000 ac \$ 50,000 @ 1.000 ac
View:	\$ 100,000	\$ 50,000 @ 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-G	EX ACTIVITY TAX AREA
EX-M	EXEMPT-MUNIC
EX-P	EXEMPT-PILT
EX-S	EXEMPT-STATE
R1	1F RES
R1A	1F RES WTR ACS
R1W	1F RES WTRFRNT
R2	2F RES
R2A	2F RES WTR ACS
R2W	2F RES WTRFRNT
R3	3F RES
R3A	3F RES WTR ACS
R3W	3F RES WTRFRNT
R4	4F RES
R4A	4F RES WTR ACS
R4W	4F RES WTRFRNT
UTL	UTILITY-OTHER
UTLE	UTILITY-ELEC
UTLG	UTILITY-GAS
UTLW	UTILITY-WATER

	Neighborhoods	·
Code	Adjustment	Factor
A	AVG -40	60
В	AVG -30	70
C	AVG -20	80
D	AVG -10	90
E	AVG	100
F	AVG +10	110
G	AVG +20	120
Н	AVG +30	130
I	AVG +40	140
J	AVG +50	150
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	
A	AVERAGE	100	
В	BEST	125	
C	UNDEVELOPED/CLR	80	
D	N/A	100	
E	EXC	115	
F	FAIR	95	
G	GOOD	105	
N	NATURAL	90	
U	UNDEVELOPED/WDS	60	
Y	VERY GOOD	110	

Topography Modifiers			
Code	Description	Factor	
A	LEVEL	100	
В	MILD	95	
C	ROLLING	90	
D	MODERATE	85	
E	STEEP	70	
F	SEVERE	50	

Road Modifiers			
Code	Description	Factor	
G	GRAVEL/DIRT	95	
K	N/A	100	
P	PAVED	100	

Driveway Modifiers		
Code	Description	Factor
A	N/A	100
G	GRAVEL/DIRT	95
N	NATURAL/GRASS	90
P	PAVED	100
PP	PART PAVED	98
U	UNDEVELOPED	90

	Current Us	se Codes	
Code	Description	Min. Value	Max. Value
CUDE	DISCRETNRY	\$ 0.00	\$ 0.00
CUFL	FARM LAND	\$ 25.00	\$ 425.00
CUMH	MNGD HARDWD	\$ 38.00	\$ 57.00
CUMO	MNGD OTHER	\$ 24.00	\$ 36.00
CUMW	MNGD PINE	\$ 73.00	\$ 110.00
CUUH	UNMNGD HARDWD	\$ 57.00	\$ 86.00
CUUL	UNPRODUCTIVE	\$ 24.00	\$ 24.00
CUUO	UNMNGD OTHER	\$ 40.00	\$ 60.00
CUUW	UNMNGD PINE	\$ 122.00	\$ 183.00
CUWL	WETLANDS	\$ 24.00	\$ 24.00

View Subjects			
Code	Description	Factor	
HLS	HILLS	25	
LAK	LAKES/PONDS	75	
MTS	MOUNTAINS	110	
PAST	PASTORAL	15	
RHLS	RIVERS/HILLS	40	

View Widths		
Code	Description	Factor
AVE	AVERAGE	80
NAR	NARROW	70
PAN	PANORAMIC	100
TUN	TUNNEL	50
WID	WIDE	90

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

View Distances		
Code	Description	Factor
CLS	CLOSE/NEAR	80
DST	DISTANT	120

	ter Body Frontage Foot Fa		
Water Body Name	Base Value	Frontage Feet	Factor
BAKER RIVER	\$ 50,000		
		1 ft.	15
		25 ft.	75
		50 ft.	100
		75 ft.	105
		100 ft.	110
		150 ft.	125
		200 ft.	150
		300 ft.	175
OWER DAVER BOWE	<b>#</b> 100 000		
LOWER BAKER POND	\$ 100,000	1 ft.	15
		25 ft.	75
		50 ft.	100
		75 ft.	105
		100 ft.	110
		150 ft.	115
		200 ft.	120
		300 ft.	125
POND BROOK	\$ 5,000		
		1 ft.	15
		25 ft.	75
		50 ft.	100
		75 ft.	105
		100 ft.	110
		150 ft.	115
		200 ft.	120
		300 ft.	125
SOUTH BRANCH BAKER RIVER	\$ 10,000		
	* .,	1 ft.	15
		25 ft.	75
		50 ft.	100
		75 ft.	105
		100 ft.	110
		150 ft.	115
		200 ft.	120
		300 ft.	125
TOWN LINE POND	\$ 5,000		
	¥ 2,000	1 ft.	15
		25 ft.	75
		50 ft.	100
		75 ft.	105
		100 ft.	110
		150 ft.	115
		200 ft.	120
		300 ft.	125
VOODHAVEN POND	\$ 75,000		
, CODIMILATIOND	ψ 15,000	1 ft.	15
		25 ft.	75
		50 ft.	100
		75 ft.	105
		100 ft.	110
		150 ft.	115
		200 ft.	120
		300 ft.	125

Water Frontage Access		
Code	Description	Factor
AVE	AVERAGE	100
BCH	BEACH	125
GRS	GRASS	110
GRSVU	GRASS W/VIEW	115
REC	RECREATIONAL	75
RCKY	ROCKY	85
RKLA	ROCKY/LOOKAWAY	125
UND	UNDEVELOPED	60
UNDCL	UNDEVELOPED/CLEAR	80
WEED	WEEDY	60

Water Frontage Location			
Code	Description	Factor	
MAIN	MAIN BODY	100	
ACC	WF ACCESS	75	

Water Frontage Topography				
Code	Description	Factor		
	LEVEL	100		
MILD	MILD	95		
MOD	MODERATE	80		
	ROLLING	90		
STEEP	STEEP	70		

Wentworth

Land Area Size Adjustment Factors

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

Printed: 08/12/2021 12:07:06 pm

Description	Rate		DPR
79-D HISTORIC BARN	0.00		0.0
79-F FARM STRUCTURE	0.00		0.0
BARN-1STRY	18.00		40.0
BARN-1STY/BSMT	20.00		40.0
BARN-1STY/LOFT	22.00		40.0
BARN-1STY/LOFT/BSMT	24.00		40.0
BARN-2STRY	26.00		40.0
BARN-2STRY/BSMNT	28.00		40.0
BARN-2STRY/LOFT	29.00		40.0
BARN-2STRY/LOFT/BSMT	30.00		40.0
BATH HOUSE	25.00		50.0
BB COURT	18,000.00		0.0
BOAT DOCKS-COMM	10.00		0.0
BOAT HOUSE	30.00		75.0
CABANA	30.00		0.0
CABIN	25.00		75.0
CAMPER	40.00		0.0
CANOPY	23.00		0.0
CARPORT METAL FRAME	8.00		50.0
CARPORT WOOD FRAME	11.00		50.0
COLD STORAGE	50.00	sf	0.0
COMM-GENERATOR	10,000.00	ea	0.0
CONCRETE SLAB	5.00	sf	0.0
COOPS-POULTRY	10.00	sf	40.0
DECK DETACHED	7.00	sf	50.0
DRIVE UP WINDOW	10,000.00	ea	0.0
D-UP W/PNEUMATIC	19,000.00	ea	0.0
ELEVATOR FREIGHT	30,000.00		0.0
ELEVATOR PASSENGER	20,000.00		0.0
FENCE COMM/FT	15.00		0.0
FIREPLACE - 1 CUSTOM	5,000.00		0.0
FIREPLACE - 1 STAND	3,000.00		0.0
FIREPLACE - 2 CUSTOM	8,500.00		0.0
FIREPLACE - 2 COSTOM FIREPLACE - 2 STAND	5,000.00		0.0
FIREPLACE - 2 STAND FIREPLACE - 3 CUSTOM	12,000.00		0.0
FIREPLACE - 3 STAND	6,500.00		0.0
FIREPLACE - 3 STAND FIREPLACE - 4 CUSTOM	15,000.00		0.0
FIREPLACE - 4 COSTOM FIREPLACE - 4 STAND	8,000.00		0.0
FIREPLACE - 4 STAND FIREPLACE - 5 CUSTOM			0.0
	17,500.00		0.0
FIREPLACE - 5 STAND	9,500.00		
FIREPLACE - 6 CUSTOM	19,000.00		0.0
FIREPLACE - 6 STAND	11,000.00		0.0
FOUNDATION	20.00		60.0
GARAGE-1 STY	30.00		60.0
GARAGE-1 STY/ATTIC	33.00		60.0
GARAGE-1 STY/BSMT	34.00		60.0
GARAGE-1.5 STY	34.00		0.0
GARAGE-1.5STY/BSMT	35.00		0.0
GARAGE-1.75 STY	35.00		0.0
GARAGE-1.75 STY/BSMT	38.00		0.0
GARAGE-2 STRY/BSMT	39.00	sf	60.0
GARAGE-2STRY	36.00	sf	60.0
GARAGE-ATTIC/BSMT	35.00	sf	0.0
GAZEBO	12.00	sf	75.0
GREENHOUSE-GLASS	24.00	sf	0.0
GREENHOUSE-POLY	5.00		0.0
HOT TUB	1,500.00		0.0
KENNELS	12.00		50.0
KILN/CONTROL RM	40.00		0.0
LEAN-TO	4.00		50.0
LIFTS-COMM	4,000.00		60.0
LIGHTS-PKG LOT/DBL	2,700.00		0.0
LIGHTS-PKG LOT/DBL LIGHTS-PKG LOT/QUAD	4,700.00		0.0
LIGHTS-PKG LOT/QUAD LIGHTS-PKG LOT/SINGL	1,700.00		0.0
LIGHTS-PKG LOT/SINGL LIGHTS-PKG LOT/TRIPL	3,700.00		0.0
LOADING DOCKS	2,900.00		0.0
LOADING DOCKS	5,000.00		0.0
LOOKAWAY LANE	85,000.00		0.0
LUMBER KILN	25.00		0.0
PATIO	7.00		50.0
PAVING	3.25		60.0
PINE HAVEN - TENT	850.00	ea	0.0
PINE HAVEN - W/E	1,100.00	ea	0.0
	4 #00 00		0.0
PINE HAVEN - W/E/S	1,500.00	ea	0.0

Description	Rate		DPR
POOL-ABOVE GROUND	6.00	sf	0.00
POOL-ENCLOSED	30.00	sf	0.00
POOL-INGRND-GUNITE	33.00	sf	60.00
POOL-INGRND-VINYL	28.00	sf	60.00
PORCH	15.00	sf	0.00
PUMP GAS/OIL-DOUBLE	9,400.00	ea	75.00
PUMP GAS/OIL-MIX	8,200.00	ea	75.00
PUMP GAS/OIL-SINGLE	7,500.00	ea	75.00
RIDING ARENA	18.00	sf	75.00
SAUNA	75.00	sf	50.00
SCALE 40 TON	43,000.00	ea	0.00
SCALE 50 TON	48,700.00	ea	0.00
SCALE 60 TON	55,000.00	ea	0.00
SCALE 70 TON	63,500.00	ea	0.00
SCREENHOUSE	14.00	sf	50.00
SHED-EQUIPMENT	8.00	sf	0.00
SHED-METAL	6.00	sf	60.00
SHED-VINYL	7.00	sf	0.00
SHED-WOOD	10.00	sf	50.00
SHOP-AVG	18.00	sf	0.00
SHOP-EX	25.00	sf	0.00
SHOP-GOOD	21.00	sf	0.00
SILO-BRICK	32.00	sf	0.00
SILO-CONCRETE	27.00	sf	40.00
SILO-STEEL	32.00	sf	40.00
SILO-WOOD FRAME	22.00	sf	40.00
SITES-TENT	850.00	ea	0.00
SOLAR ELECTRIC PANEL	400.00	ea	0.00
SOLAR H2O PANELS	400.00	ea	0.00
SPRINKLER HEADS	150.00	ea	75.00
SPRINKLERED AREA	3.00	sf	0.00
STABLES	21.00	sf	50.00
SWAIN BRK - W/E	1,100.00	ea	0.00
SWAIN BRK - W/S/E	1,500.00	ea	0.00
SWAIN BRK-TENT SITE	850.00		0.00
TANKS-FUEL/WATER	3.00	ea	0.00
TENNIS COURT(S)	18,000.00	ea	50.00
TOWER/COMM	225,000.00	ea	0.00
UTILITY-DISTRIBUTION	1.00	ea	0.00
UTILITY-GENERATION	1.00	ea	0.00
UTILITY-TRANSMISSION	1.00	ea	0.00
VAULTS	150.00	ea	0.00
WOODHAVEN AMENITY	12,000.00	ea	0.00

Wentworth
Features & Outbuildings Size Adjustment Factors

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

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	Dar D. D. C.	0.87.1		
Code	Building Base Rate Cod Description	Stand. Dpr.	Rate	SA
CCG	CONV STORE W/GAS	-	140.00	
CDO	DORMITORIES	1.25		COM
CIN	INN/ BED&BREAKFAST	1.00		COM
CLC	LODGES/CLUBS	1.25	96.00	RES
COA	OFFICE/APT	1.25	84.00	RES
COF	OFFICES	1.25	86.00	COM
CRG	RIDING ARENA	1.00	15.00	COM
CSG	SERVICE GARAGE	1.00	40.00	COM
CST	STORES	1.25	125.00	COM
CWH	MINI-WAREHOUSE	1.00	30.00	COM
CWS	WAREHOUSE	1.25	40.00	COM
EDH	DINING HALL	1.00	50.00	RES
ELB	LIBRARY	1.00	100.00	RES
EMH	EXEMPT SINGLEWIDE MH	3.00	62.00	MFH
ESG	EX SERVICE GARAGE	1.00	40.00	RES
ETH	TOWN HALL	1.00	95.00	RES
ETO	TOWN OFFICE	1.00	85.00	RES
ETS	TRAIN STATION	1.00	60.00	RES
EXC	CHURCHES	1.00	92.00	COM
EXF	FIRESTATION BLDGS	1.00	50.00	COM
EXH	EXEMPT HOUSING	1.25	96.00	
EXL	EXEMPT CLUBS/LODGES	1.00	80.00	
EXM	MUNICIPAL BUILDINGS	1.00	60.00	COM
EXS	SCHOOLS/ COLLEGES	1.00	100.00	COM
IND	LIGHT INDUSTRIAL	1.25	40.00	IND
MHC	CAMPER	5.00	52.00	MFH
MHD	DOUBLE WIDE MH	2.00	72.00	RES
MHS	SINGLE WIDE MH	3.00	70.00	
RDH	RES DINING HALL	1.00	50.00	
RSA	RESIDENTIAL	1.25	96.00	
RSM	MULTIFAMILY	1.50	75.00	RES

	<b>Building Quality Adjustmen</b>	its
Code	Description	Factor
A0	AVG	1.00
A1	AVG+10	1.10
A2	AVG+20	1.20
A3	AVG+30	1.30
B1	AVG-10	0.90
В2	AVG-20	0.80
В3	AVG-30	0.70
B4	AVG-40	0.60
B5	AVG-50	0.50
A4	EXC	1.40
A5	EXC+10	1.50
A6	EXC+20	1.60
A7	EXC+40	1.80
A8	EXC+60	2.00
A9	LUXURIOUS	2.50
AA	SPECIAL USE	3.00

	<b>Building Sub Area Codes &amp; Values</b>	
Code	Description	Factor
ATF	ATTIC FINISHED	0.25
ATU	ATTIC UNFINISHED	0.10
BMF	BSMNT FINISHED	0.30
BMG	BASEMENT GARAGE	0.20
BMU	BSMNT UNFINISHED	0.15
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	0.10
EPF	ENCLSD 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	0.15
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	0.75
RBU	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	0.20
UFF	UPPER FLR FIN	1.00
UFU	UPPER FLR UNFIN	0.25
VLT	VAULTED CEILING	0.05

	Building Story Codes & Values			
Code	Description	Factor		
A	1.00 STORY FRAME	1.00		
В	1.50 STORY FRAME	0.98		
C	1.75 STORY FRAME	0.97		
D	2.00 STORY FRAME	0.95		
E	2.50 STORY FRAME	0.90		
F	2.75 STORY FRAME	0.90		
G	3.00 STORY FRAME	0.85		
Н	3.50+ STORY FRAME	0.80		
I	SPLIT LEVEL	1.00		

<b>Building Roof Structures</b>			
Code	Description	Points	
A	FLAT	2.00	
В	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	

	Building Exterior Wall Materials	
Code	Description	Points
1	DECORATIVE BLOCK	36.00
A	MINIMUM	18.00
В	BELOW AVG	24.00
С	NOVELTY	34.00
D	AVERAGE	34.00
Е	BOARD/BATTEN	34.00
F	ASBEST SHNGL	30.00
G	LOGS	34.00
Н	ABOVE AVG	37.00
I	CLAP BOARD	34.00
J	CEDAR/REDWD	37.00
K	PREFAB WD PNL	32.00
L	WOOD SHINGLE	37.00
M	CNCRT OR BLK	28.00
N	CB STUCCO	34.00
О	ASPHALT	30.00
P	BRK VENEER	37.00
Q	BR ON MASONRY	40.00
R	STN ON MASONRY	42.00
S	VINYL SIDING	35.00
T	ALUM SIDING	33.00
U	PREFIN METAL	38.00
V	GLASS/THERMO	40.00
W	CEMENT CLAPBOARD	36.00
X	MASONITE	28.00
Z	STONE VENEER	38.00

<b>Building Interior Wall Materials</b>			
Code	Description	Points	
A	MINIMUM	8.00	
В	WALL BOARD	22.00	
C	PLASTERED	27.00	
D	DRYWALL	27.00	
F	PLYWOOD/PANEL	27.00	
G	WOOD/LOG	30.00	
Н	AVERAGE FOR USE	22.00	
J	CONCRETE	8.00	

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

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

<b>Building Frame Materials</b>			
Code	Description	Factor	
A	WOOD	100.00	
В	MASONRY	110.00	
C	REIN-CONCRETE	110.00	
D	STEEL	115.00	
Е	SPECIAL	115.00	
Comr	Commercial Wall Factor Increases 2.1% per foot above 12 feet.		

	<b>Building Interior Floor Materials</b>							
Code	Description	Points						
A	MIN PLYWD	5.00						
В	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						
K	VCT	12.00						
P	LAMINATE/VINYL	9.00						

	<b>Building Heating System Types</b>							
Code	Description	Points						
A	NONE	0.00						
В	CONVECTION	2.00						
C D	FA NO DUCTS	3.00						
D	FA DUCTED	6.00						
Е	HOT WATER	6.00						
F	STEAM	5.00						
G	RAD ELECT	3.00						
Н	RAD WATER	6.00						
J	HEAT PUMP	8.00						

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

Building Bedroom & Bathroom Points								
				Bedroo	oms			
		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	
Bathrooms	2.0	13	12	13	14	15	16	
Datiii oonis	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	

		Standard Ag	e Only Buildi	ng Depreciation	Schedule					
			0 0	tion Classificatio						
	For Standard Depreciation 1.00 %									
Age	Very Poor	Poor	Fair	Average	Good	Very 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			

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.

Wentworth
Residential Building Area Size Adjustment Factors
Median Effective Area = 1700sf Fixed Site Cost Adjustment = 25%

Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.
131	4.00	192	2.96	267	2.34	434	1.73	1,149	1.12
132	3.98	193	2.95	269	2.33	438	1.72	1,181	1.11
133	3.95	194	2.94	271	2.32	443	1.71	1,214	1.10
134	3.93	195	2.93	272	2.31	447	1.70	1,250	1.09
135	3.90	196	2.92	274	2.30	452	1.69	1,288	1.08
136	3.88	197	2.91	276	2.29	457	1.68	1,328	1.07
137	3.86	198	2.90	278	2.28	462	1.67	1,371	1.06
138	3.84	199	2.89	280	2.27	467	1.66	1,417	1.05
139	3.81	200	2.88	281	2.26	472	1.65	1,466	1.04
140	3.79	201	2.86	283	2.25	478	1.64	1,518	1.03
141	3.77	202	2.85	285	2.24	483	1.63	1,574	1.02
142	3.75	203	2.84	287	2.23	489	1.62	1,635	1.01
143	3.73	204	2.83	289	2.22	494	1.61	1,700	1.00
144	3.71	205	2.82	291	2.21	500	1.60	1,771	0.99
145	3.69	206	2.81	293	2.20	506	1.59	1,848	0.98
146	3.67	207	2.80	295	2.19	512	1.58	1,932	0.97
147	3.65	208	2.79	297	2.18	518	1.57	2,024	0.96
148	3.63	209	2.78	299	2.17	525	1.56	2,125	0.95
149	3.61	210	2.77	301	2.16	531	1.55	2,237	0.94
150	3.59	211	2.76	304	2.15	538	1.54	2,361	0.93
151	3.57	212	2.75	306	2.14	545	1.53	2,500	0.92
152	3.55	214	2.74	308	2.13	552	1.52	2,656	0.91
153	3.53	215	2.73	310	2.12	559	1.51	2,833	0.90
154	3.51	216	2.72	313	2.11	567	1.50	3,036	0.89
155	3.50	217	2.71	315	2.10	574	1.49	3,269	0.88
156	3.48	218	2.70	317	2.09	582	1.48	3,542	0.87
157	3.46	219	2.69	320	2.08	590	1.47	3,864	0.86
158	3.44	220	2.68	322	2.07	599	1.46	4,250	0.85
159	3.43	221	2.67	324	2.06	607	1.45	4,722	0.84
160	3.41	223	2.66	327	2.05	616	1.44	5,313	0.83
161	3.39	224	2.65	329	2.04	625	1.43	6,071	0.82
162	3.38	225	2.64	332	2.03	634	1.42	7,083	0.81
163 164	3.36	226	2.63	335	2.02	644 654	1.41	8,500	0.80
165	3.34 3.33	227 228	2.62 2.61	337 340	2.01 2.00	664	1.40 1.39	10,625 14,167	0.79 0.78
166	3.33	230	2.60	343	1.99	675	1.39	21,250	0.78
167	3.30	230	2.59	343	1.99	685	1.38	42,500	0.77
168	3.28	231	2.58	348	1.98	697	1.36	100,000	0.75
169	3.28	232	2.57	351	1.96	708	1.35	200,000	0.7521
170	3.25	235	2.56	354	1.95	720	1.34	300,000	0.7514
171	3.24	236	2.55	357	1.94	733	1.33	400,000	0.7511
172	3.22	237	2.54	360	1.93	746	1.32	500,000	0.7509
173	3.21	239	2.53	363	1.92	759	1.31	600,000	0.7507
174	3.19	240	2.52	366	1.91	773	1.30	700,000	0.7506
175	3.18	241	2.51	370	1.90	787	1.29	800,000	0.7505
176	3.17	243	2.50	373	1.89	802	1.28	900,000	0.7505
177	3.15	244	2.49	376	1.88	817	1.27	1,000,000	0.7504
178	3.14	246	2.48	379	1.87	833	1.26	,,	
179	3.13	247	2.47	383	1.86	850	1.25		
180	3.11	249	2.46	386	1.85	867	1.24		
181	3.10	250	2.45	390	1.84	885	1.23		
182	3.09	251	2.44	394	1.83	904	1.22		
183	3.07	253	2.43	397	1.82	924	1.21		
184	3.06	254	2.42	401	1.81	944	1.20		
185	3.05	256	2.41	405	1.80	966	1.19		
186	3.04	258	2.40	409	1.79	988	1.18		
187	3.02	259	2.39	413	1.78	1,012	1.17		
188	3.01	261	2.38	417	1.77	1,037	1.16		
189	3.00	262	2.37	421	1.76	1,063	1.15		
190	2.99	264	2.36	425	1.75	1,090	1.14		
191	2.98	266	2.35	429	1.74	1,118	1.13		

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Wentworth
Commercial Building Area Size Adjustment Factors
Median Effective Area = 2800sf Fixed Site Cost Adjustment = 25%

		Median	Lincetive 11	200031 112	ica site cos	t Adjustment = 2	570		
Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.
215	4.00	285	3.21	393	2.53	636	1.85	1,667	1.17
216	3.99	286	3.20	395	2.52	642	1.84	1,707	1.16
217	3.98	287	3.19	398	2.51	648	1.83	1,750	1.15
218	3.96	288	3.18	400	2.50	654	1.82	1,795	1.14
219	3.95	289	3.17	402	2.49	660	1.81	1,842	1.13
220	3.93	290	3.16	405	2.48	667	1.80	1,892	1.12
221	3.92	292	3.15	407	2.47	673	1.79	1,944	1.11
222	3.91	293	3.14	409	2.46	680	1.78	2,000	1.10
223	3.89	294	3.13	412	2.45	686	1.77	2,059	1.09
224	3.88	295	3.12	414	2.44	693	1.76	2,121	1.08
225	3.86	297	3.11	417	2.43	700		2,187	1.07
							1.75		
226	3.85	298	3.10	419	2.42	707	1.74	2,258	1.06
227	3.84	299	3.09	422	2.41	714	1.73	2,333	1.05
228	3.82	300	3.08	424	2.40	722	1.72	2,414	1.04
229	3.81	302	3.07	427	2.39	729	1.71	2,500	1.03
230	3.80	303	3.06	429	2.38	737	1.70	2,593	1.02
231	3.78	304	3.05	432	2.37	745	1.69	2,692	1.01
232						753			
	3.77	306	3.04	435	2.36		1.68	2,800	1.00
233	3.76	307	3.03	437	2.35	761	1.67	2,917	0.99
234	3.74	308	3.02	440	2.34	769	1.66	3,043	0.98
235	3.73	310	3.01	443	2.33	778	1.65	3,182	0.97
236	3.72	311	3.00	446	2.32	787	1.64	3,333	0.96
237	3.70	312	2.99	449	2.31	795	1.63	3,500	0.95
238	3.69	314	2.98	452	2.30	805	1.62	3,684	0.94
239	3.68	315	2.97	455	2.29	814	1.61	3,889	0.93
240	3.67	317	2.96	458	2.28	824	1.60	4,118	0.92
241	3.66	318	2.95	461	2.27	833	1.59	4,375	0.91
242	3.64	320	2.94	464	2.26	843		4,667	0.90
							1.58		0.90
243	3.63	321	2.93	467	2.25	854	1.57	5,000	0.89
244	3.62	323	2.92	470	2.24	864	1.56	5,385	0.88
245	3.61	324	2.91	473	2.23	875	1.55	5,833	0.87
246	3.60	326	2.90	476	2.22	886	1.54	6,364	0.86
247	3.58	327	2.89	479	2.21	897	1.53	7,000	0.85
248	3.57	329	2.88	483	2.20	909	1.52	7,778	0.84
249	3.56	330	2.87	486	2.19	921	1.51	8,750	0.83
250	3.55	332	2.86	490	2.18	933	1.50	10,000	0.82
251	3.54	333	2.85	493	2.17	946	1.49	11,667	0.81
252	3.53	335	2.84	496	2.16	959	1.48	14,000	0.80
253	3.52	337	2.83	500	2.15	972	1.47	17,500	0.79
254	3.51	338	2.82	504	2.14	986	1.46	23,333	0.78
255	3.50	340	2.81	507	2.13	1,000	1.45	35,000	0.77
256	3.48	341	2.80	511	2.12	1,014	1.44	70,000	0.76
257	3.47	343	2.79	515	2.11	1,029	1.43	100,000	0.76
258	3.46	345	2.78	519	2.10	1,045	1.42	200,000	0.7535
259	3.45	347	2.77	522	2.09	1,061	1.41	300,000	0.7523
						,		,	
260	3.44	348	2.76	526	2.08	1,077	1.40	400,000	0.7518
261	3.43	350	2.75	530	2.07	1,094	1.39	500,000	0.7514
262	3.42	352	2.74	534	2.06	1,111	1.38	600,000	0.7512
263	3.41	354	2.73	538	2.05	1,129	1.37	700,000	0.7510
264	3.40	355	2.72	543	2.04	1,148	1.36	800,000	0.7509
265	3.39	357	2.71	547	2.03	1,167	1.35	900,000	0.7508
266	3.38	359	2.70	551	2.02	1,186	1.34	1,000,000	0.7507
								1,000,000	0.7507
267	3.37	361	2.69	556	2.01	1,207	1.33		
268	3.36	363	2.68	560	2.00	1,228	1.32		
269	3.35	365	2.67	565	1.99	1,250	1.31	1	
270	3.34	366	2.66	569	1.98	1,273	1.30	1	
271	3.33	368	2.65	574	1.97	1,296	1.29		
272	3.32	370	2.64	579	1.96	1,321	1.28		
273	3.31	372	2.63	583	1.95	1,346	1.27	1	
275	3.30	374	2.62	588	1.94	1,373	1.26		
276	3.29	376	2.61	593	1.93	1,400	1.25		
277	3.28	378	2.60	598	1.92	1,429	1.24	1	
278	3.27	380	2.59	603	1.91	1,458	1.23		
279	3.26	383	2.58	609	1.90	1,489	1.22		
280	3.25	385	2.57	614	1.89	1,522	1.21		
281	3.24	387	2.56	619	1.88	1,556	1.20		
								1	
282	3.23	389	2.55	625	1.87	1,591	1.19	1	
283	3.22	391	2.54	631	1.86	1,628	1.18		
					-				

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Wentworth
Industrial Building Area Size Adjustment Factors
Median Effective Area = 12000sf Fixed Site Cost Adjustment = 25%

C.	4.11			G:				C.	4 1*
Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.
923	4.00	1,172	3.31	1,604	2.62	2,542	1.93	6,122	1.24
926	3.99	1,176	3.30	1,613	2.61	2,564	1.92	6,250	1.23
929	3.98	1,181	3.29	1,622	2.60	2,586	1.91	6,383	1.22
932	3.97	1,186	3.28	1,630	2.59	2,609	1.90	6,522	1.21
935	3.96	1,190	3.27	1,639	2.58	2,632	1.89	6,667	1.20
937	3.95	1,195	3.26	1,648	2.57	2,655	1.88	6,818	1.19
940	3.94	1,200	3.25	1,657	2.56	2,679	1.87	6,977	1.18
943	3.93	1,205	3.24	1,667	2.55	2,703	1.86	7,143	1.17
946	3.92	1,210	3.23	1,676	2.54	2,727	1.85	7,317	1.16
949	3.91	1,215	3.22	1,685	2.53	2,752	1.84	7,500	1.15
		1,213	2.21						
952	3.90		3.21	1,695	2.52	2,778	1.83	7,692	1.14
955	3.89	1,224	3.20	1,705	2.51	2,804	1.82	7,895	1.13
958	3.88	1,230	3.19	1,714	2.50	2,830	1.81	8,108	1.12
962	3.87	1,235	3.18	1,724	2.49	2,857	1.80	8,333	1.11
965	3.86	1,240	3.17	1,734	2.48	2,885	1.79	8,571	1.10
968	3.85	1,245	3.16	1,744	2.47	2,913	1.78	8,824	1.09
971	3.84	1,250	3.15	1,754	2.46	2,941	1.77	9,091	1.08
974	3.83	1,255	3.14	1,765	2.45	2,970	1.76	9,375	1.07
977	3.82	1,261	3.13	1,775	2.44	3,000	1.75	9,677	1.06
980	3.81	1,266	3.12	1,786	2.43	3,030	1.74	10,000	1.05
984	3.80	1,271	3.11	1,796	2.42	3,061	1.73	10,345	1.04
987	3.79	1,277	3.10	1,807	2.41	3,093	1.72	10,714	1.03
990	3.78	1,282	3.09	1,818	2.40	3,125	1.71	11,111	1.02
993	3.77	1,288	3.08	1,829	2.39	3,158	1.70	11,538	1.01
997	3.76	1,293	3.07	1,840	2.38	3,191	1.69	12,000	1.00
1,000	3.75	1,299	3.06	1,852	2.37	3,226	1.68	12,500	0.99
1,003	3.74	1,304	3.05	1,863	2.36	3,261	1.67	13,043	0.98
1,007	3.73	1,310	3.04	1,875	2.35	3,297	1.66	13,636	0.97
1,010	3.72	1,316	3.03	1,887	2.34	3,333	1.65	14,286	0.96
1,014	3.71	1,322	3.02	1,899	2.33	3,371	1.64	15,000	0.95
1,017	3.70	1,327	3.01	1,911	2.32	3,409	1.63	15,789	0.94
1,020	3.69	1,333	3.00	1,923	2.31	3,448	1.62	16,667	0.93
1,024	3.68	1,339	2.99	1,935	2.30	3,488	1.61	17,647	0.93
1,027	3.67	1,345	2.98	1,948	2.29	3,529	1.60	18,750	0.91
1,031	3.66	1,351	2.97	1,961	2.28	3,571	1.59	20,000	0.90
1,034	3.65	1,357	2.96	1,974	2.27	3,614	1.58	21,429	0.89
1,038	3.64	1,364	2.95	1,987	2.26	3,659	1.57	23,077	0.88
	3.63	1,370	2.94		2.25	3,704	1.56	25,000	0.87
1,042				2,000					
1,045	3.62	1,376	2.93	2,013	2.24	3,750	1.55	27,273	0.86
1,049	3.61	1,382	2.92	2,027	2.23	3,797	1.54	30,000	0.85
1,053	3.60	1,389	2.91	2,041	2.22	3,846	1.53	33,333	0.84
1,056	3.59	1,395	2.90	2,055	2.21	3,896	1.52	37,500	0.83
1,060	3.58	1,402	2.89	2,069	2.20	3,947	1.51	42,857	0.82
1,064	3.57	1,408	2.88	2,083	2.19	4,000	1.50	50,000	0.81
1,068	3.56	1,415	2.87	2,098	2.18	4,054	1.49	60,000	0.80
1,071	3.55	1,422	2.86	2,113	2.17	4,110	1.48	75,000	0.79
1,075	3.54	1,429	2.85	2,128	2.16	4,167	1.47	100,000	0.78
1,079	3.53	1,435	2.84	2,143	2.15	4,225	1.46	150,000	0.7700
	3.52	1,442			2.13			300,000	
1,083			2.83	2,158		4,286	1.45		0.7600
1,087	3.51	1,449	2.82	2,174	2.13	4,348	1.44	400,000	0.7575
1,091	3.50	1,456	2.81	2,190	2.12	4,412	1.43	500,000	0.7560
1,095	3.49	1,463	2.80	2,206	2.11	4,478	1.42	600,000	0.7550
1,099	3.48	1,471	2.79	2,222	2.10	4,545	1.41	700,000	0.7543
1,103	3.47	1,478	2.78	2,239	2.09	4,615	1.40	800,000	0.7538
1,107	3.46	1,485	2.77	2,256	2.08	4,688	1.39	900,000	0.7533
1,111	3.45	1,493	2.76	2,273	2.07	4,762	1.38	1,000,000	0.7530
1,115	3.44	1,500	2.75	2,290	2.06	4,839	1.37		
1,119	3.43	1,508	2.74	2,308	2.05	4,918	1.36		
1,124	3.42	1,515	2.73	2,326	2.04	5,000	1.35		
	3.42						1.34		
1,128		1,523	2.72	2,344	2.03	5,085			
1,132	3.40	1,531	2.71	2,362	2.02	5,172	1.33		
1,136	3.39	1,538	2.70	2,381	2.01	5,263	1.32		
1,141	3.38	1,546	2.69	2,400	2.00	5,357	1.31		
1,145	3.37	1,554	2.68	2,419	1.99	5,455	1.30		
1,149	3.36	1,563	2.67	2,419	1.98	5,556	1.29		
1,154	3.35	1,571	2.66	2,459	1.97	5,660	1.28		
1,158	3.34	1,579	2.65	2,479	1.96	5,769	1.27		
1,163	3.33	1,587	2.64	2,500	1.95	5,882	1.26		
1,167	3.32	1,596	2.63	2,521	1.94	6,000	1.25		
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Wentworth

Manufactured Building Area Size Adjustment Factors

Median Effective Area = 300sf Fixed Site Cost Adjustment = 25%

Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.
23	4.00	58	2.05	94	1.55	167	1.20	750	0.85
24	3.94	59	2.03	95	1.54	170	1.19	833	0.84
25	3.81	60	2.01	96	1.53	174	1.18	938	0.83
26	3.69	61	1.98	97	1.52	179	1.17	1,071	0.82
27	3.58	62	1.96	99	1.51	183	1.16	1,250	0.81
28	3.47	63	1.95	100	1.50	188	1.15	1,500	0.80
29	3.38	64	1.93	101	1.49	192	1.14	1,875	0.79
30	3.29	65	1.91	103	1.48	197	1.13	2,500	0.78
31	3.20	66	1.89	104	1.47	203	1.12	3,750	0.77
32	3.13	67	1.87	106	1.46	208	1.11	7,500	0.76
33	3.05	68	1.86	107	1.45	214	1.10	100,000	0.75
34	2.98	69	1.84	109	1.44	221	1.09	200,000	0.7504
35	2.92	70	1.82	110	1.43	227	1.08	300,000	0.7503
36	2.86	71	1.81	112	1.42	234	1.07	400,000	0.7502
37	2.80	72	1.79	114	1.41	242	1.06	500,000	0.7502
38	2.75	73	1.78	115	1.40	250	1.05	600,000	0.7501
39	2.69	74	1.77	117	1.39	259	1.04	700,000	0.7501
40	2.64	75	1.75	119	1.38	268	1.03	800,000	0.7501
41	2.60	76	1.74	121	1.37	278	1.02	900,000	0.7501
42	2.55	77	1.73	123	1.36	288	1.01	1,000,000	0.7501
43	2.51	78	1.71	125	1.35	300	1.00		
44	2.47	79	1.70	127	1.34	313	0.99		
45	2.43	80	1.69	129	1.33	326	0.98		
46	2.39	81	1.68	132	1.32	341	0.97		
47	2.36	82	1.67	134	1.31	357	0.96		
48	2.32	83	1.65	136	1.30	375	0.95		
49	2.29	84	1.64	139	1.29	395	0.94		
50	2.26	85	1.63	142	1.28	417	0.93		
51	2.23	86	1.62	144	1.27	441	0.92		
52	2.20	87	1.61	147	1.26	469	0.91		
53	2.17	88	1.60	150	1.25	500	0.90		
54	2.15	89	1.59	153	1.24	536	0.89		
55	2.12	90	1.58	156	1.23	577	0.88		
56	2.10	91	1.57	160	1.22	625	0.87		
57	2.07	93	1.56	163	1.21	682	0.86		

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

#### **SOLAR PANELS**

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

<u>Age</u>	Condition Factor
1-5 Years	100
6-10 Years	85
11-15 Years	70
16-20 Years	55
21-25 Years	40
25+ Years	25

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

# SECTION 10

# WATERFRONT, VIEW & BUILDING GRADE INFORMATION

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

FOLLOWED BY PICTURE CATALOG

#### A. WATERFRONT

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

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

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

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

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

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

#### **Baker River**

The Baker River is a 36.4 mile-long river in the White Mountain region of New Hampshire. It originates on the south side of Mount Moosilauke and flows south and east until it empties into the Pemigewasset River in Plymouth, NH. It bisects the town of Wentworth flowing north to south in the eastern portion of town. Along the way it picks up two tributaries in Wentworth, the South Branch Baker River and Pond Brook. The Baker River is the largest water body in Wentworth which allows for many types of recreational uses. In looking at two sales (5-4-12 and 2-3-5), we determined that a distance to water factor should be applied to all relevant properties, this factor was set at -25%. When applying Baker River value to properties that are backland only, we noted it was adding too much value; therefore, we applied a condition adjustment of -50% to those properties to account for there being no access.

### **Wentworth Waterfront Report**

Sorted By Waterfront Value



Map Lot Sub: 000011 000004 000025 Location: 28 LOOKAWAY LN

Owner: COLLICUTT, FREDERICK J.

Waterfront Value: \$ 2,000

Water Body: SOUTH BRANCH BAKER R

Access: UNDEVELOPED Location: MAIN BODY Topography: MODERATE

Condition: 33 Frontage Feet: 600

**Notes:** 1/3 interest



**Map Lot Sub:** 000011 000004 000026 **Location:** 34 LOOKAWAY LN

Owner: BAKER, KATHERINE ELENORA

Waterfront Value: \$ 2,000

Water Body: SOUTH BRANCH BAKER R

Access: UNDEVELOPED Location: MAIN BODY Topography: MODERATE

Condition: 33 Frontage Feet: 600

**Notes:** 1/3 interest



Map Lot Sub: 000008 000004 000012 Location: ELLSWORTH HILL RD

Owner: DAVIS JR, PAUL E

Waterfront Value: \$ 3,000

Water Body: POND BROOK
Access: UNDEVELOPED
Location: MAIN BODY
Topography: MODERATE

Condition: 100 Frontage Feet: 302

Notes: WF



Map Lot Sub: 000008 000003 000005

Location: 32 ELLSWORTH HILL RD

Owner: HAMILTON, ALAN

Waterfront Value: \$ 3,400

Water Body: POND BROOK
Access: UNDEVELOPED
Location: MAIN BODY
Topography: ROLLING

Condition: 100 Frontage Feet: 300

**Notes:** 



**Map Lot Sub:** 000005 000004 000008 **Location:** MT MOOSILAUKE HWY

Owner: KING JR, JOHN M REVOCABLE TRUS

Waterfront Value: \$ 3,600

Water Body: BAKER RIVER
Access: UNDEVELOPED
Location: MAIN BODY
Topography: MODERATE

Condition: 100 Frontage Feet: 1

Notes: RIVER & POND WF



**Map Lot Sub:** 000008 000005 000001 **Location:** SAUNDERS HILL RD

Owner: MUZZEY, WESLEY L & PATRICIA J

Waterfront Value: \$ 3,600 CU

Water Body: BAKER RIVER
Access: UNDEVELOPED
Location: MAIN BODY
Topography: MODERATE

Condition: 100 Frontage Feet: 1

**Notes:** 



**Map Lot Sub:** 000008 000005 000002 **Location:** MT MOOSILAUKE HWY

Owner: MACK, RAYMOND J & DONALD A.

Waterfront Value: \$ 3,600

Water Body: BAKER RIVER
Access: UNDEVELOPED
Location: MAIN BODY
Topography: MODERATE

Condition: 100 Frontage Feet:

Notes: WF

1



**Map Lot Sub:** 000013 000003 000034

Location: 393 NORTH DORCHESTER RD

Owner: WOJCIK, RAYMOND

Waterfront Value: \$ 4,100

Water Body: SOUTH BRANCH BAKER R

Access: UNDEVELOPED Location: MAIN BODY Topography: MODERATE

Condition: 75 Frontage Feet: 152

Notes: RBL



Map Lot Sub: 000013 000003 000035

**Location:** 395 NORTH DORCHESTER RD **Owner:** SCIRE, ROBERT C & JACQUELINE

Waterfront Value: \$ 4,100

Water Body: SOUTH BRANCH BAKER R

Access: UNDEVELOPED Location: MAIN BODY Topography: MODERATE

Condition: 75 Frontage Feet: 150

Notes: RBL



Map Lot Sub: 000013 000003 000002

Location: NORTH DORCHESTER RD Owner: MYLES, VERONICA A.

Waterfront Value: \$ 4,200

Water Body: SOUTH BRANCH BAKER R

Access: UNDEVELOPED Location: MAIN BODY Topography: MODERATE

Condition: 75 Frontage Feet: 180

Notes: RBL



Map Lot Sub: 000013 000003 000033

Location: 391 NORTH DORCHESTER RD
Owner: MONICA, ALLAN & FRANCINE

Waterfront Value: \$ 4,200

Water Body: SOUTH BRANCH BAKER R

Access: UNDEVELOPED Location: MAIN BODY Topography: MODERATE

Condition: 75 Frontage Feet: 180

Notes: RBL



Map Lot Sub: 000013 000003 000003

Location: 417 NORTH DORCHESTER RD

Owner: CHENEY, WAYNE A

Waterfront Value: \$ 4,500

Water Body: SOUTH BRANCH BAKER R

Access: UNDEVELOPED Location: MAIN BODY Topography: MODERATE

Condition: 75 Frontage Feet: 600

Notes: RBL



Map Lot Sub: 000013 000003 000027

Location: 361 NORTH DORCHESTER RD
Owner: LIZZIE, BRAD & VICKI M REVOC

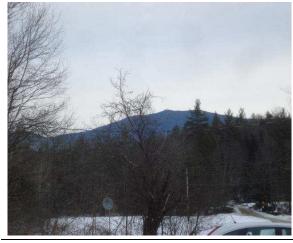
Waterfront Value: \$ 4,500

Water Body: SOUTH BRANCH BAKER R

Access: UNDEVELOPED Location: MAIN BODY Topography: MODERATE

Condition: 75 Frontage Feet: 300

Notes: RBL



Map Lot Sub: 000013 000002 000006

Location: 33 EVANS RD Owner: EVANS, MARK A.

Waterfront Value: \$ 5,800

Water Body: SOUTH BRANCH BAKER R

Access: UNDEVELOPED Location: MAIN BODY Topography: MODERATE

Condition: 100 Frontage Feet: 220

**Notes:** 



**Map Lot Sub:** 000012 000005 000003

Location: NORTH DORCHESTER RD

Owner: HERBERT, MARK S. 2010 REVOCABL

Waterfront Value: \$ 6,000

Water Body: SOUTH BRANCH BAKER R

Access: UNDEVELOPED Location: MAIN BODY Topography: MODERATE

Condition: 100 Frontage Feet: 332

**Notes:** 

 Most Recent Sale:
 10/03/18
 4392/0528
 Q V
 \$17,533

Current Assessment: \$65,200



Map Lot Sub: 000013 000002 000008

Location: EVANS RD

Owner: EVANS, MARK A

Waterfront Value: \$ 6,000

Water Body: SOUTH BRANCH BAKER R

Access: UNDEVELOPED Location: MAIN BODY Topography: MODERATE

Condition: 100 Frontage Feet: 607

**Notes:** 



Map Lot Sub: 000012 000002 000005

Location: 569 NORTH DORCHESTER RD

Owner: MACDONALD TRUSTEE, JOCELYN H

Waterfront Value: \$ 6,800

Water Body: SOUTH BRANCH BAKER R

Access: UNDEVELOPED Location: MAIN BODY Topography: ROLLING

Condition: 100 Frontage Feet: 525

**Notes:** 



Map Lot Sub: 000013 000002 000003

Location: EVANS RD
Owner: EVANS, DAVID

Waterfront Value: \$ 6,800

Water Body: SOUTH BRANCH BAKER R

Access: UNDEVELOPED Location: MAIN BODY Topography: ROLLING

Condition: 100 Frontage Feet: 621

**Notes:** 



**Map Lot Sub:** 000004 000002 000027

Location: 94 CAPE MOONSHINE RD Owner: CILLEY, KENNETH R.

Waterfront Value: \$ 7,400

Water Body: LOWER BAKER POND

Access: WEEDY
Location: WF ACCESS
Topography: ROLLING

Condition: 14 Frontage Feet: 250

**Notes:** 1/7th interest



Map Lot Sub: 000004 000006 000004 Location: 680 NH RTE 25A Owner: MALCOLM, CHARLES

Waterfront Value: \$ 7,400

Water Body: LOWER BAKER POND

Access: WEEDY
Location: WF ACCESS
Topography: ROLLING

Condition: 14 Frontage Feet: 250

**Notes:** 1/7th interest



Map Lot Sub: 000012 000003 000013 Location: NORTH DORCHESTER RD Owner: WITHAM, TROY ANTHONY

Waterfront Value: \$8,500

Water Body: SOUTH BRANCH BAKER R

Access: ROCKY
Location: MAIN BODY
Topography: MODERATE

Condition: 100 Frontage Feet: 1,300

**Notes:** 



Map Lot Sub: 000012 000002 000008

Location: 511 NORTH DORCHESTER RD
Owner: WITHAM, TROY ANTHONY

Waterfront Value: \$ 11,000

Water Body: SOUTH BRANCH BAKER R

Access: GRASS
Location: MAIN BODY
Topography: MODERATE

Condition: 100 Frontage Feet: 350

**Notes:** 



Map Lot Sub: 000012 000004 000003

Location: 17 VLK MOUNTAIN ROAD

Owner: YOUNG, CLAYTON R

Waterfront Value: \$ 21,100

Water Body: BAKER RIVER
Access: UNDEVELOPED
Location: MAIN BODY

Topography: MODERATE

Condition: 75 Frontage Feet: 122

Notes: RBL



**Map Lot Sub:** 000011 000004 000002 **Location:** 41 DUFOUR RD

Owner: HARDY, THOMAS

Waterfront Value: \$ 23,100

Water Body: BAKER RIVER
Access: UNDEVELOPED
Location: MAIN BODY

Topography: STEEP

Condition: 100 Frontage Feet: 100

Notes: WF



Map Lot Sub: 000011 000006 000002 Location: 95 BULLSEYE CURVE RD

Owner: COMEAU, RONALD IVAN

Waterfront Value: \$ 25,400

Water Body: BAKER RIVER
Access: UNDEVELOPED
Location: MAIN BODY
Topography: MODERATE

Condition: 60 Frontage Feet:

900

Notes: 900'BAKER RIVER WF



**Map Lot Sub:** 000005 000004 000003

Location: 1156 MT MOOSILAUKE HWY Owner: FRANZ, LINDA & RONALD

Waterfront Value: \$ 31,500

Water Body: BAKER RIVER
Access: UNDEVELOPED
Location: MAIN BODY
Topography: MODERATE

Condition: 75 Frontage Feet: 2,518

Notes: WF/DTW



Map Lot Sub: 000002 000003 000003

**Location:** 1234 MT MOOSILAUKE HWY

Owner: NYSTROM, ALDEN E

Waterfront Value: \$ 34,500

Water Body: BAKER RIVER

Access: UNDEVELOPED/CLEAR

Location: MAIN BODY

Topography: MILD

Condition: 75 Frontage Feet: 137

Notes: 137' WF/DTW



Map Lot Sub: 000013 000005 000009

Location: 48 NORTH DORCHESTER RD

Owner: BROWN, JEREMY

Waterfront Value: \$ 35,900 CU

Water Body: BAKER RIVER
Access: UNDEVELOPED
Location: MAIN BODY
Topography: ROLLING

Condition: 75 Frontage Feet: 800

Notes: DTW



Map Lot Sub: 000011 000001 000005

**Location:** 467 MT MOOSILAUKE HWY **Owner:** WHITENECK, PATRICIA A.

Waterfront Value: \$ 42,000

Water Body: BAKER RIVER
Access: UNDEVELOPED
Location: MAIN BODY

Topography: MODERATE

Condition: 100 Frontage Feet: 1,400

Notes: WF



Map Lot Sub: 000011 000001 000021

**Location:** 405 MT MOOSILAUKE HWY **Owner:** BOUCHER, RICHARD R

Waterfront Value: \$ 42,000

Water Body: BAKER RIVER
Access: UNDEVELOPED
Location: MAIN BODY
Topography: MODERATE

Condition: 100 Frontage Feet: 720

Notes: WF



**Map Lot Sub:** 000005 000004 000016

**Location:** 1014 MT MOOSILAUKE HWY **Owner:** WUJCIK, EDWARD & PAULINE

Waterfront Value: \$ 42,900

Water Body: BAKER RIVER

Access: GRASS
Location: MAIN BODY

Topography: MILD

Condition: 75 Frontage Feet: 100



Map Lot Sub: 000013 000006 000009 Location: 24 THAYER MTN RD Owner: HANNIGAN, PAMELA

Waterfront Value: \$ 45,400

Water Body: BAKER RIVER
Access: UNDEVELOPED
Location: MAIN BODY
Topography: ROLLING

Condition: 100 Frontage Feet: 270

**Notes:** 



Map Lot Sub: 000008 000004 000009 Location: SAUNDERS HILL RD

Owner: MUZZEY, WESLEY L & PATRICIA J

Waterfront Value: \$ 47,300 CU

Water Body: BAKER RIVER
Access: UNDEVELOPED
Location: MAIN BODY
Topography: ROLLING

Condition: 100 Frontage Feet: 500

**Notes:** 



**Map Lot Sub:** 000008 000007 000012

**Location:** 40 WENTWORTH VILLAGE RD **Owner:** MEADE, JENNIFER PETERSON

Waterfront Value: \$ 47,300

Water Body: BAKER RIVER
Access: UNDEVELOPED
Location: MAIN BODY
Topography: ROLLING

Condition: 100 Frontage Feet: 2,000

Notes: WF



Map Lot Sub: 000011 000006 000003

Location: 328 MT MOOSILAUKE HWY Owner: MORSE, GRANETTA K

Waterfront Value: \$ 47,300

Water Body: BAKER RIVER
Access: UNDEVELOPED
Location: MAIN BODY

Topography: ROLLING

Condition: 100 Frontage Feet: 2,490



Map Lot Sub: 000011 000004 000016 Location: MT MOOSILAUKE HWY Owner: WENTWORTH, TOWN OF

Waterfront Value: \$ 49,000

Water Body: BAKER RIVER

Access: UNDEVELOPED/CLEAR

**Location: MAIN BODY** 

Topography: STEEP

Condition: 100 Frontage Feet: 775

Notes: WF



**Map Lot Sub:** 000005 000005 000012

**Location:** EAST SIDE RD

Owner: CAMPBELL, DOUGLAS G & CYNTHIA

Waterfront Value: \$ 49,900 CU

Water Body: BAKER RIVER
Access: UNDEVELOPED
Location: MAIN BODY

Topography: MILD

Condition: 100 Frontage Feet: 2,000

Notes: WF



**Map Lot Sub:** 000011 000004 000017

Location: 88 BULLSEYE CURVE RD
Owner: NOSEWORTHY, DANIEL A

Waterfront Value: \$ 49,900

Water Body: BAKER RIVER
Access: UNDEVELOPED
Location: MAIN BODY

Topography: MILD

Condition: 100 Frontage Feet: 1,500

Notes: WF



Map Lot Sub: 000011 000006 000005

**Location:** 166-8 TURNER RD

Owner: WILMS, BIRGITTE LAERKE Waterfront Value: \$ 49,900 CU

Water Body: BAKER RIVER
Access: UNDEVELOPED
Location: MAIN BODY

Topography: MILD

Condition: 100 Frontage Feet: 4,000



Map Lot Sub: 000013 000005 000005

Location: 256 NORTH DORCHESTER RD

Owner: FOSTER, JOHN B

Waterfront Value: \$ 49,900

Water Body: BAKER RIVER
Access: UNDEVELOPED
Location: MAIN BODY

Topography: MILD

Condition: 100 Frontage Feet: 1,300

**Notes:** 



Map Lot Sub: 000008 000008 000004

Location: 20 WENTWORTH VILLAGE RD
Owner: WEBSTER MEMORIAL LIBRARY

Waterfront Value: \$ 61,900

Water Body: BAKER RIVER

Access: UNDEVELOPED/CLEAR

Location: MAIN BODY

Topography: MILD

Condition: 100 Frontage Feet: 250

**Notes:** 



Map Lot Sub: 000005 000005 000005

Location: EAST SIDE RD

Owner: DAVIS, STEPHEN G. & PAULA K.

Waterfront Value: \$ 66,500

Water Body: BAKER RIVER

Access: UNDEVELOPED/CLEAR

**Location:** MAIN BODY

Topography: MILD

Condition: 100 Frontage Feet: 745

**Notes:** 



Map Lot Sub: 000011 000004 000018

**Location:** MT MOOSILAUKE HWY

Owner: BURGESS, HOLLIS

Waterfront Value: \$ 66,500

Water Body: BAKER RIVER

Access: UNDEVELOPED/CLEAR

Location: MAIN BODY

Topography: MILD

Condition: 100 Frontage Feet: 2,000

Notes: WF



Map Lot Sub: 000011 000008 000001

Location: 53 DUFOUR RD

Owner: EPHS IA COR

Owner: FRIIS, JACOB

Waterfront Value: \$ 66,500 CU

Water Body: BAKER RIVER

Access: UNDEVELOPED/CLEAR

**Location: MAIN BODY** 

Topography: MILD

Condition: 100 Frontage Feet: 3,000

**Notes:** 



**Map Lot Sub:** 000013 000007 000001 **Location:** 20 DUFOUR RD

Owner: MONAHAN, GERARD

Waterfront Value: \$ 66,500

Water Body: BAKER RIVER

Access: UNDEVELOPED/CLEAR

**Location:** MAIN BODY

Topography: MILD

Condition: 100 Frontage Feet: 800

**Notes:** 



Map Lot Sub: 000012 000002 000007

Location: 521 NORTH DORCHESTER RD

Owner: KETTLES, MARGARET

Waterfront Value: \$ 70,900

Water Body: BAKER RIVER

Access: ROCKY

Location: MAIN BODY

Topography: MILD

Condition: 100 Frontage Feet: 900

**Notes:** 

Date Book/Page Type Price

**Most Recent Sale:** 06/06/19 4440/0584 Q I \$205,000

**Current Assessment:** 

irrent Assessment.

Location: MT MOOSILAUKE HWY

Map Lot Sub: 000011 000001 000007

Owner: BOUCHER, RICHARD R

Waterfront Value: \$ 86,600

Water Body: BAKER RIVER

Access: GRASS

Location: MAIN BODY

Topography: ROLLING

Condition: 100 Frontage Feet: 450

Notes: WF



\$243,600



Map Lot Sub: 000011 000004 000019 Location: 26 BULLSEYE CURVE RD Owner: REARDON, TIMOTHY B

Waterfront Value: \$ 86,600

Water Body: BAKER RIVER

Access: GRASS
Location: MAIN BODY
Topography: ROLLING

Condition: 100 Frontage Feet: 1,000

Notes: WF



**Map Lot Sub:** 000005 000004 000006

**Location:** 1012 MT MOOSILAUKE HWY **Owner:** MELLO TRUSTEE, ALLEN F

Waterfront Value: \$ 91,900

Water Body: BAKER RIVER

Access: GRASS

**Location:** MAIN BODY

Topography: MILD

Condition: 100 Frontage Feet: 650

#### **B. VIEWS**

Views, by their nature are subjective. However, isn't buying and selling of real estate also subjective? Is it not all based on the likes and dislikes of the market? And, do we not all like and dislike differently?

While there are some subjective measures involved in buying and selling of real estate, a large portion of the purchase price is based on likes and dislikes and the emotion of the buyer and seller.

Like land and building values, the contributory value of a view is extracted from the actual sales data. If you review *Section 7*, you can see how these values are developed, when sales data is available. However, it is a known fact and part of historical sales data, that views can and do contribute to the total market value. The lack of sales data in any particular neighborhood of properties with views does not mean views have no contributing value but rather that the need for the use of historic data, experience and common sense must prevail.

Once various views are analyzed and the market contributory value extracted, the assessor can then apply that value whenever the same view occurs, similar to land and building values. That part is easy. It becomes more difficult when more or less substantial views or total different views are found in the town then were found in the sales data. When this occurs, the assessor, using all the sales data available, must then give an opinion of the value of the view. To assist in that process, the views are further defined by their width, depth, distance and subject matter as outlined in *Section 1. D.* Here experience and common sense play a large part in this process.

The following report of all views is provided, to show consistency in the application of views, as well as document the contributory value assessed in each one.

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

There are 153 out of 1,024 total properties that have views associated with them. Views of substantially greater degree, depth, width and subject matter were found during the field review and while not all were not represented by local sales, they were clearly of value and needed to be addressed. Comparing pictures of the sales to these properties and drawing upon our experience from surrounding areas, we developed an opinion of contributory value. Listed below are adjustments applied to views when warranted and can be adjusted depending on the severity of the sight specific conditions.

Seasonal Obstruction (SSNL OBST)

Power line Obstruction (PL OBST)

Cost to Develop (CTD)

-10% 90 Condition Factor
-10% 90 Condition Factor
-25% 75 Condition Factor

## **Wentworth View Report**

**Sorted By View Value** 



**Map Lot Sub:** 000005 000001 000017 **Location:** 128 ATWELL HILL RD

Owner: MORANDI, EDWARD & DANUTA

View Value: \$ 0

Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 25
Distance: DISTANT

Condition: 0

Notes: NO VU FROM HSE/SSN



Map Lot Sub: 000008 000010 000003 Location: 55 EAST SIDE RD Owner: LJD HOLDINGS LLC

View Value: \$ 0

Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 75
Distance: DISTANT

Condition: 0

Notes: COMM USE VU=N/V



**Map Lot Sub:** 000011 000006 000009 **Location:** 576 BUFFALO RD

Owner: PRECISION LUMBER INC
View Value: \$ 0 CU

Subject: MOUNTAINS
Width: AVERAGE
Depth: FULL 100%
Distance: CLOSE/NEAR

Condition: 0

Notes: COMM USE VU=N/V



Map Lot Sub: 000004 000002 000032 Location: 247 ATWELL HILL RD Owner: GOODALE. PAMELA J

View Value: \$ 2,000
Subject: HILLS
Width: TUNNEL
Depth: TOP 25
Distance: CLOSE/NEAR

Condition: 90
Notes: PL OBST



Map Lot Sub: 000004 000002 000042

Location: 402 NH RTE 25A

Owner: BERRY FAMILY TRUST-TRUSTEES

View Value: \$ 2,000
Subject: HILLS
Width: TUNNEL
Depth: TOP 25
Distance: CLOSE/NEAR

Condition: 90

Notes: SEAS/OBST/OC



**Map Lot Sub:** 000011 000007 00001A **Location:** 399 BUFFALO RD

Owner: EMERY TRUSTEE, JEFFERY P

View Value: \$ 2,000 Subject: PASTORAL Width: AVERAGE Depth: TOP 25

**Distance:** CLOSE/NEAR

Condition: 90
Notes: OBST



**Map Lot Sub:** 000002 000002 000011 **Location:** 254 BEECH HILL ROAD

Owner: ROTH, JENNIFER

View Value: \$ 3,000 Subject: HILLS Width: NARROW Depth: TOP 25 Distance: CLOSE/NEAR

**Condition:** 90

Notes: SSNL OBST



Map Lot Sub: 000005 000008 000031 Location: 286 EAST SIDE RD Owner: MCHUGH, SHARON L

View Value: \$ 3,000
Subject: HILLS
Width: TUNNEL
Depth: TOP 25
Distance: CLOSE/NEAR

Condition: 100

**Notes:** 



**Map Lot Sub:** 000012 000001 00004B

Location: 58 CROSS RD

Owner: BASSINGTHWAITE, CHRIS

View Value: \$ 3,000 Subject: HILLS Width: TUNNEL Depth: TOP 25

**Distance:** CLOSE/NEAR

Condition: 100

**Notes:** 



Map Lot Sub: 000013 000002 000006

Location: 33 EVANS RD
Owner: EVANS, MARK A.

View Value: \$ 3,000 Subject: HILLS Width: NARROW Depth: TOP 25

**Distance:** CLOSE/NEAR

Condition: 90

Notes: SSNL OBST



Map Lot Sub: 000013 000004 000002

Location: 232 CHEEVER RD
Owner: MO, JANRUNG

**View Value:** \$ 3,000

Subject: HILLS

Width: NARROW Depth: TOP 25

**Distance:** CLOSE/NEAR

Condition: 75
Notes: CTD



 Map Lot Sub:
 000004 000002 000043

 Location:
 366 NH RTE 25A

 Owner:
 GAFFNEY, DANIEL W.

View Value: \$ 4,000
Subject: HILLS
Width: NARROW
Depth: TOP 25
Distance: CLOSE/NEAR

Condition: 100

**Notes:** 



Map Lot Sub: 000011 000005 000010 Location: 139 TURNER RD

Location: 139 TORNER RD

Owner: WILMS, BIRGITTE LAERKE

View Value: \$ 4,000 Subject: HILLS Width: AVERAGE Depth: TOP 25 Distance: CLOSE/NEAR

Condition: 90

Notes: SSNL OBST



**Map Lot Sub:** 000011 000005 000019 **Location:** 382 BUFFALO RD

Owner: MUZZEY, ERIK J

View Value: \$ 4,000 Subject: HILLS Width: AVERAGE Depth: TOP 25 Distance: CLOSE/NEAR

Condition: 100
Notes:



Map Lot Sub: 000012 000003 000003

**Location:** 83 CROSS RD **Owner:** SNOGREN, ERIC D

View Value: \$ 4,000 Subject: HILLS Width: NARROW Depth: TOP 25 Distance: CLOSE/NEAR

Condition: 100



**Map Lot Sub:** 000010 000004 000018 **Location:** 116 FRESCOLN RD

Owner: CALVARY CHAPEL NORWALK INC

View Value: \$ 6,000

Subject: MOUNTAINS
Width: TUNNEL
Depth: TOP 25

**Distance:** CLOSE/NEAR

Condition: 50

Notes: PART BLOCKED



Map Lot Sub: 000001 000002 000023 Location: 528 ATWELL HILL RD Owner: BOISVERT, JAMES

View Value: \$ 7,000 Subject: HILLS Width: NARROW Depth: TOP 50

**Distance:** CLOSE/NEAR

Condition: 100

**Notes:** 

 Date
 Book/Page
 Type
 Price

 Most Recent Sale:
 06/12/20
 4527/0054
 Q V
 \$55,000

 Current Assessment:
 \$72,600

**Map Lot Sub:** 000012 000003 000010 **Location:** 35 PHILBRICK RD

Owner: KRUMENAKER, KAREN G

View Value: \$ 7,000
Subject: HILLS
Width: NARROW
Depth: TOP 50
Distance: CLOSE/NEAR

Condition: 100
Notes:



Map Lot Sub: 000008 000013 00006A

**Location:** BUFFALO RD

Owner: COURSEY, PATRICK S

View Value: \$ 8,000 Subject: HILLS Width: AVERAGE Depth: TOP 50 Distance: CLOSE/NEAR

Condition: 100



Map Lot Sub: 000010 000005 000003 Location: 315 ROWENTOWN RD Owner: HILL, GEORGE W

View Value: \$ 8,000
Subject: HILLS
Width: AVERAGE
Depth: TOP 50
Distance: CLOSE/NEAR

Condition: 100

**Notes:** 



**Map Lot Sub:** 000001 000002 000014 **Location:** 618 ATWELL HILL RD

Owner: MCCORMACK, ROBERT W & JOAN T

View Value: \$ 9,000
Subject: HILLS
Width: WIDE
Depth: TOP 50
Distance: CLOSE/NEAR

Condition: 100 Notes: VU



Map Lot Sub: 000004 000002 000027 Location: 94 CAPE MOONSHINE RD Owner: CILLEY, KENNETH R.

View Value: \$ 9,000 Subject: HILLS Width: WIDE Depth: TOP 50

**Distance:** CLOSE/NEAR

Condition: 100
Notes:



Map Lot Sub: 000002 000002 000008

**Location:** 1219 MT MOOSILAUKE HWY

Owner: LEJEUNE, KATHLEEN B

View Value: \$ 11,000
Subject: HILLS
Width: AVERAGE
Depth: TOP 75
Distance: CLOSE/NEAR

Condition: 90

Notes: SEAS/OBST/PL'S

 Most Recent Sale:
 11/25/20
 4579/0256
 Q I
 \$304,000

 Current Assessment:
 \$292,500



Map Lot Sub: 000007 000002 00003A
Location: 316 ELLSWORTH HILL RD
Owner: KREUZBURG, ALLAN S.

**View Value:** \$ 11,000

Subject: MOUNTAINS
Width: TUNNEL
Depth: TOP 25

**Distance:** CLOSE/NEAR

Condition: 100

**Notes:** 



Map Lot Sub: 000001 000002 000024 Location: 504 ATWELL HILL RD Owner: DIFILLIPO, ROCCO

View Value: \$ 12,000

Subject: HILLS
Width: AVERAGE
Depth: TOP 75

**Distance:** CLOSE/NEAR

Condition: 100

**Notes:** 



**Map Lot Sub:** 000005 000004 000008 **Location:** MT MOOSILAUKE HWY

Owner: KING JR, JOHN M REVOCABLE TRUS

View Value: \$ 12,000
Subject: HILLS
Width: AVERAGE
Depth: TOP 75
Distance: CLOSE/NEAR

Condition: 100
Notes:



**Map Lot Sub:** 000008 000003 000006 **Location:** ELLSWORTH HILL RD

Owner: COMEAU, STACEY

View Value: \$ 12,000
Subject: HILLS
Width: AVERAGE
Depth: TOP 75
Distance: CLOSE/NEAR

Condition: 100



**Map Lot Sub:** 000011 000004 000031 **Location:** 56 LOOKAWAY LN

Owner: MACDOUGALL, MICHAEL T

View Value: \$ 12,000
Subject: MOUNTAINS
Width: NARROW
Depth: TOP 25
Distance: DISTANT

Condition: 50

Notes: SSNL OBST/NO CNTRL



Map Lot Sub: 000011 000004 000033 Location: 74 LOOKAWAY LN Owner: KENDALL, PHILLIP L

View Value: \$ 12,000
Subject: MOUNTAINS
Width: NARROW

Depth: TOP 25
Distance: DISTANT

Condition: 50

Notes: SSNL OBST/NO CNTRL



**Map Lot Sub:** 000011 000006 000012

Location: 21 PRECISION LUMBER CIR
Owner: OSTRANDER COMER, BECKY

View Value: \$ 13,000
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 25
Distance: DISTANT

**Notes:** obst



Map Lot Sub: 000013 000003 000027

Location: 361 NORTH DORCHESTER RD
Owner: LIZZIE, BRAD & VICKI M REVOC

View Value: \$ 13,000

Subject: RIVERS/HILLS
Width: AVERAGE
Depth: TOP 50
Distance: CLOSE/NEAR

Condition: 100



Map Lot Sub: 000007 000002 000006
Location: 452 ELLSWORTH HILL RD
Owner: DUCHENEAU, RICHARD

View Value: \$ 14,000
Subject: HILLS
Width: WIDE
Depth: TOP 75
Distance: CLOSE/NEAR

Condition: 100

**Notes:** 



Map Lot Sub: 000011 000007 000039

Location: 5 ZOE RD

Owner: DOUGHERTY, MAURA M

View Value: \$ 14,000 Subject: MOUNTAINS Width: NARROW Depth: TOP 25

**Distance:** CLOSE/NEAR

Condition: 90 Notes: PLS



Map Lot Sub: 000004 000006 000004 Location: 680 NH RTE 25A

Owner: MALCOLM, CHARLES

View Value: \$ 15,000
Subject: MOUNTAINS
Width: NARROW
Depth: TOP 25

**Distance:** CLOSE/NEAR

Condition: 100
Notes:



**Map Lot Sub:** 000005 000001 000004 **Location:** 21 EPHRAIM PAGE RD

Owner: SARAS, CARL R. & MARY E.

View Value: \$ 15,000
Subject: MOUNTAINS
Width: NARROW
Depth: TOP 25
Distance: CLOSE/NEAR

Condition: 100



Map Lot Sub: 000005 000001 000009

Location: 913 MT MOOSILAUKE HWY

Owner: VON REYN, BRETT

View Value: \$ 15,000
Subject: HILLS
Width: AVERAGE
Depth: FULL 100%
Distance: CLOSE/NEAR

Condition: 95

Notes: OBST/OC

 Date
 Book/Page
 Type
 Price

 Most Recent Sale:
 07/06/20
 4533/0737
 Q I
 \$380,000

**Current Assessment:** 

\$397,800

Map Lot Sub: 000005 000001 000018 Location: 136 ATWELL HILL RD Owner: WILLIAMS, JASON A.

View Value: \$15,000
Subject: MOUNTAINS
Width: TUNNEL
Depth: TOP 25
Distance: DISTANT

Condition: 90

Notes: SSNL OBST



Map Lot Sub: 000005 000003 000005

Location: 1121 MT MOOSILAUKE HWY

Owner: CURRIER, TRACY J

View Value: \$ 15,000 Subject: MOUNTAINS Width: NARROW Depth: TOP 25 Distance: CLOSE/NEAR

Condition: 100
Notes:



Map Lot Sub: 000005 000004 000003

Location: 1156 MT MOOSILAUKE HWY Owner: FRANZ, LINDA & RONALD

View Value: \$ 15,000
Subject: MOUNTAINS
Width: TUNNEL
Depth: TOP 25

Distance: DISTANT

**Condition:** 90

Notes: SSNL/OBST



Map Lot Sub: 000005 000004 000006

**Location:** 1012 MT MOOSILAUKE HWY **Owner:** MELLO TRUSTEE, ALLEN F

View Value: \$ 15,000

Subject: MOUNTAINS
Width: TUNNEL
Depth: TOP 25
Distance: DISTANT

Condition: 90

Notes: SSNL OBST



Map Lot Sub: 000011 000007 000035

Location: 87 ZOE RD

Owner: MCGRAW, SHANE W

View Value: \$ 15,000 Subject: MOUNTAINS Width: NARROW Depth: TOP 25

Distance: CLOSE/NEAR

Condition: 100

**Notes:** 



Map Lot Sub: 000008 000011 0019-2

Location: 124 BUFFALO RD

Owner: RANDALL, SUSAN T & CAMERON G

View Value: \$ 16,000
Subject: HILLS
Width: AVERAGE
Depth: FULL 100%
Distance: CLOSE/NEAR

Condition: 100





Map Lot Sub: 000005 000004 000011

Location: 874 MT MOOSILAUKE HWY

Owner: SHANGRAW, MARTHA IRREVOCABLE

View Value: \$ 17,000
Subject: MOUNTAINS
Width: TUNNEL
Depth: TOP 25

**Distance:** DISTANT **Condition:** 100



**Map Lot Sub:** 000005 000006 000003 **Location:** 87 RED OAK HILL RD

Owner: THOROUGHGOOD, ALAN W & DIANA

View Value: \$ 17,000
Subject: MOUNTAINS
Width: TUNNEL
Depth: TOP 25
Distance: DISTANT

Condition: 100

**Notes:** 



Map Lot Sub: 000010 000001 000002 Location: 404 ROWENTOWN RD Owner: CAMPBELL, MARILYN M

View Value: \$ 17,000
Subject: MOUNTAINS
Width: TUNNEL
Depth: TOP 25
Distance: DISTANT

Condition: 100
Notes:



Map Lot Sub: 000010 000001 000010 Location: 135 FRESCOLN RD Owner: FOUCHER, JAYE

**View Value:** \$ 17,000

Subject: MOUNTAINS
Width: TUNNEL
Depth: TOP 25
Distance: DISTANT

Condition: 100
Notes:



**Map Lot Sub:** 000011 000002 000004 **Location:** 34 MICA MINE ROAD

Owner: GOWEN SR, JAMES W

View Value: \$17,000
Subject: MOUNTAINS
Width: TUNNEL
Depth: TOP 25
Distance: DISTANT
Condition: 100

onuntion.



Map Lot Sub: 000011 000003 000002

Location: 207 MT MOOSILAUKE HWY

Owner: DAOS LLC View Value: \$ 17,000 Subject: MOUNTAINS Width: TUNNEL Depth: TOP 25

**Distance:** DISTANT Condition: 100

**Notes:** 



Map Lot Sub: 000011 000007 000004 Location: 371 BUFFALO RD

Owner: EMERY, DEBORAH J

View Value: \$ 17,000 Subject: MOUNTAINS

Width: TUNNEL Depth: TOP 25 Distance: DISTANT

Condition: 100

**Notes:** 



Map Lot Sub: 000011 000007 000037

Location: 69 ZOE RD

Owner: AMES, STEVEN R

View Value: \$ 17,000

Subject: MOUNTAINS

Width: TUNNEL Depth: TOP 25 Distance: DISTANT

Condition: 100

**Notes:** 



Map Lot Sub: 000002 000002 000003

Location: 266 BEECH HILL ROAD

Owner: VERNON, KATHLEEN PAROLINE

View Value: \$ 18,000

Subject: MOUNTAINS Width: AVERAGE

Depth: TOP 25

**Distance:** CLOSE/NEAR

Condition: 100



Map Lot Sub: 000002 000002 000010

Location: 1243 MT MOOSILAUKE HWY

Owner: PATTEN, KEVIN S

View Value: \$18,000 Subject: MOUNTAINS Width: AVERAGE Depth: TOP 25

Distance: CLOSE/NEAR

Condition: 100

**Notes:** 



**Map Lot Sub:** 000004 000002 000008

Location: ATWELL HILL RD

Owner: GARDNER TRUSTEE, STEVEN D & KA

View Value: \$ 18,000
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 25
Distance: CLOSE/NEAR

Condition: 100

**Notes:** 



**Map Lot Sub:** 000008 000013 000007

Location: 124 EAST SIDE RD Owner: PATTEN, ADAM J

View Value: \$ 18,000
Subject: HILLS
Width: WIDE
Depth: FULL 100%
Distance: CLOSE/NEAR

Condition: 100
Notes:



**Map Lot Sub:** 000010 000002 000002

Location: CAMP VICTORY RD

Owner: BETTEZ, ROBERT J & JANE

View Value: \$ 18,000 Subject: MOUNTAINS Width: AVERAGE

Width: AVERAGE **Depth:** TOP 25

**Distance:** CLOSE/NEAR

Condition: 100



**Map Lot Sub:** 000011 000004 000025 **Location:** 28 LOOKAWAY LN

Owner: COLLICUTT, FREDERICK J.

View Value: \$ 18,000
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 25
Distance: CLOSE/NEAR

Condition: 100

**Notes:** 



Map Lot Sub: 000011 000004 000026 Location: 34 LOOKAWAY LN

Owner: BAKER, KATHERINE ELENORA

View Value: \$ 18,000
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 25

**Distance:** CLOSE/NEAR

Condition: 100
Notes:



**Map Lot Sub:** 000002 000002 000007

**Location:** 1209 MT MOOSILAUKE HWY **Owner:** KAT PAW ACRES TRUST

View Value: \$ 20,000 Subject: MOUNTAINS Width: TUNNEL Depth: TOP 50

**Distance:** CLOSE/NEAR

Condition: 90

Notes: OBST PLS



Map Lot Sub: 000002 000002 000009

**Location:** 1237 MT MOOSILAUKE HWY

Owner: WEEKS, BRIAN H

View Value: \$ 20,000 Subject: MOUNTAINS Width: AVERAGE

**Depth:** TOP 25 **Distance:** DISTANT

Condition: 75
Notes: PLS



 $\textbf{Map Lot Sub:} \ \ 000012 \ 000001 \ 000014$ 

Location: 73 FRASER RD

Owner: FRASER 2004 TRUST, GRACE M

View Value: \$ 20,000 Subject: MOUNTAINS

Width: AVERAGE
Depth: TOP 25
Distance: DISTANT

Condition: 75

Notes: ssnl OBST



Map Lot Sub: 000002 000006 00002A

Location: 7 PARADISE LN

Owner: NORKELUN, MICHAEL A

View Value: \$ 21,000 Subject: MOUNTAINS

Width: NARROW Depth: TOP 25
Distance: DISTANT

Condition: 90

Notes: SSNL OBST



**Map Lot Sub:** 000004 000008 000019 **Location:** 80 BLUEBERRY LANE

Owner: LOMANDO TRUSTEE, RALPH G

View Value: \$ 21,000
Subject: MOUNTAINS
Width: NARROW
Depth: TOP 25
Distance: DISTANT

Condition: 90

Notes: SSNL OBST



Map Lot Sub: 000005 000003 000011

Location: 37 WOODHAVEN RD
Owner: LINHARES, JOSEPH

**View Value:** \$ 21,000

Subject: MOUNTAINS
Width: NARROW
Depth: TOP 25
Distance: DISTANT

Condition: 90

Notes: SSNL OBST



Map Lot Sub: 000011 000002 000005 Location: 49 MICA MINE ROAD Owner: GOWEN, RICHARD T

View Value: \$ 21,000
Subject: MOUNTAINS
Width: NARROW
Depth: TOP 25
Distance: DISTANT

Condition: 90

Notes: SSNL OBST



Map Lot Sub: 000011 000003 000004

Location: 155 MT MOOSILAUKE HWY

Owner: REED, JOHN J

View Value: \$ 21,000

Subject: MOUNTAINS Width: NARROW

Depth: TOP 25
Distance: DISTANT

Condition: 90

Notes: PL OBST



**Map Lot Sub:** 000013 000003 0009-1 **Location:** 163 CHEEVER RD

Owner: ADAMS, TIMOTHY

View Value: \$ 21,000

Subject: MOUNTAINS
Width: NARROW
Depth: TOP 25
Distance: DISTANT

Condition: 90
Notes: OBST



Map Lot Sub: 000011 000005 000016

Location: 115 TURNER RD Owner: BORGER, NEIL P

View Value: \$ 22,000

Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 25
Distance: DISTANT

Condition: 85

Notes: SSNL OBST



**Map Lot Sub:** 000002 000005 000003 **Location:** 127 RED OAK HILL RD

Owner: TURCOTTE, ANNETTE JEAN

View Value: \$ 23,000 Subject: MOUNTAINS Width: NARROW Depth: TOP 25 Distance: DISTANT

Condition: 100
Notes:



**Map Lot Sub:** 000004 000002 000035 **Location:** 512 NH RTE 25A

Owner: EDGECOMB, DENNIS P

View Value: \$ 23,000
Subject: MOUNTAINS
Width: NARROW
Depth: TOP 25
Distance: DISTANT

Condition: 100

**Notes:** 



**Map Lot Sub:** 000004 000008 000022

**Location:** 44 PEASE ROAD

Owner: PERKINS JR TRUSTEE, HENRY C

View Value: \$ 23,000
Subject: MOUNTAINS
Width: NARROW
Depth: TOP 25
Distance: DISTANT

Condition: 100

**Notes:** 



**Map Lot Sub:** 000005 000001 000014 **Location:** 94 ATWELL HILL RD

Owner: HAWKINS, COLIN M

View Value: \$ 23,000 Subject: MOUNTAINS Width: NARROW Depth: TOP 25 Distance: DISTANT

Condition: 100



Map Lot Sub: 000005 000001 00001A Location: 229 BEECH HILL ROAD Owner: LEITER, JOSHUA R

View Value: \$ 23,000

Subject: MOUNTAINS Width: NARROW Depth: TOP 25 **Distance:** DISTANT

Condition: 100

**Notes:** 



Map Lot Sub: 000005 000001 000021 Location: 140 ATWELL HILL RD Owner: WILLIAMS, DAVY B

View Value: \$ 23,000 Subject: MOUNTAINS Width: NARROW Depth: TOP 25 Distance: DISTANT

Condition: 100

**Notes:** 



Map Lot Sub: 000005 000008 000011 Location: 304 EAST SIDE RD

Owner: DEFOREST TRUSTEE, JEANNE C

View Value: \$ 23,000 Subject: MOUNTAINS Width: NARROW Depth: TOP 25 Distance: DISTANT

Condition: 100

**Notes:** 



Map Lot Sub: 000011 000006 000005 Location: 166-8 TURNER RD

Owner: WILMS, BIRGITTE LAERKE

View Value: \$ 23,000

Subject: MOUNTAINS Width: NARROW Depth: TOP 25 Distance: DISTANT

Condition: 100



Map Lot Sub: 000012 000003 000005 Location: 21-23 CROSS RD Owner: KAY, KEVIN M

**View Value:** \$ 23,000

Subject: MOUNTAINS
Width: NARROW
Depth: TOP 25
Distance: DISTANT

Condition: 100
Notes:



Map Lot Sub: 000013 000005 000009

Location: 48 NORTH DORCHESTER RD

Owner: BROWN, JEREMY

View Value: \$ 23,000

Subject: MOUNTAINS
Width: NARROW
Depth: TOP 25

**Distance:** DISTANT **Condition:** 100

**Notes:** 



**Map Lot Sub:** 000013 000006 000009 **Location:** 24 THAYER MTN RD

Owner: HANNIGAN, PAMELA

View Value: \$ 23,000

Subject: MOUNTAINS
Width: NARROW
Depth: TOP 25
Distance: DISTANT

Condition: 100

**Notes:** 



Map Lot Sub: 000005 000007 000006 Location: 12 RED OAK HILL RD

Owner: KING, JARED T

**View Value:** \$ 24,000

**Subject:** MOUNTAINS **Width:** AVERAGE

**Depth:** TOP 25 **Distance:** DISTANT

Condition: 90

Notes: ssnl obst



Map Lot Sub: 000011 000003 000001

Location: 173 MT MOOSILAUKE HWY

Owner: DOWNING, JOHN C

View Value: \$ 24,000

Subject: MOUNTAINS
Width: AVERAGE

**Depth:** TOP 25 **Distance:** DISTANT

**Condition:** 90 **Notes:** pl obst



Map Lot Sub: 000001 000002 000011

Location: 650 ATWELL HILL RD

Owner: DAIGNEAULT TRUSTEE, PETER J.

View Value: \$ 26,000 Subject: MOUNTAINS Width: AVERAGE Depth: TOP 25

**Distance:** DISTANT **Condition:** 100

**Notes:** 



**Map Lot Sub:** 000001 000003 000003

Location: 595 ATWELL HILL RD

Owner: MCCORMACK, ROBERT W & JOAN T

View Value: \$ 26,000
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 25
Distance: DISTANT

Condition: 100

**Notes:** 



**Map Lot Sub:** 000002 000005 000004

Location: 123 RED OAK HILL RD

Owner: FOSTER-JR, RALPH E

**View Value:** \$ 26,000

Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 25

**Distance:** DISTANT **Condition:** 100



Map Lot Sub: 000011 000006 000003

Location: 328 MT MOOSILAUKE HWY

Owner: MORSE, GRANETTA K

**View Value:** \$ 26,000

**Subject:** MOUNTAINS **Width:** AVERAGE

**Depth:** TOP 25 **Distance:** DISTANT

Condition: 100

**Notes:** 



Map Lot Sub: 000012 000001 000005

Location: 96 CROSS RD

Owner: LEONE, SHAWN M.

View Value: \$ 26,000

Subject: MOUNTAINS

Width: AVERAGE

Depth: TOP 25

Distance: DISTANT

Condition: 100

**Notes:** 

 Date
 Book/Page
 Type
 Price

 Most Recent Sale:
 08/27/19
 4460/0680
 Q I
 \$399,933

\$384,900

**Current Assessment:** 

**Map Lot Sub:** 000005 000003 000012 **Location:** 32 WOODHAVEN RD

Owner: KIMBROUGH TRUSTEE, JAMES J & J

**View Value:** \$ 30,000

Subject: MOUNTAINS

Width: TUNNEL

**Depth:** TOP 50

Distance: DISTANT

Condition: 90

**Notes:** OBST BY TREES



**Map Lot Sub:** 000005 000008 000034

**Location:** 64 CURRIER HILL RD

Owner: COMEAU, AARON & ANGELA

View Value: \$ 30,000

Subject: MOUNTAINS

Width: WIDE

Depth: TOP 25

Distance: DISTANT

Condition: 100



Map Lot Sub: 000008 000004 000005 Location: 67 ELLSWORTH HILL RD Owner: MINEAR, TIMOTHY B

View Value: \$ 30,000
Subject: MOUNTAINS
Width: TUNNEL
Depth: TOP 50

**Distance:** DISTANT **Condition:** 90 **Notes:** ssnl obst



Map Lot Sub: 000011 000004 000020

Location: 296 MT MOOSILAUKE HWY

Owner: GOWING, GORDON A.

View Value: \$ 30,000
Subject: MOUNTAINS
Width: TUNNEL
Depth: TOP 50
Distance: DISTANT

**Notes:** SSNL OBST

Condition: 90



**Map Lot Sub:** 000011 000007 000006 **Location:** 533 BUFFALO RD

Owner: KING, JR. JOHN M. REVOCABLE TR

View Value: \$ 30,000 Subject: MOUNTAINS Width: WIDE Depth: TOP 25

Distance: DISTANT
Condition: 100

**Notes:** 



**Map Lot Sub:** 000004 000002 000030

**Location:** 568 NH RTE 25A

Owner: WASHBURN, NEIL BRADLEY

View Value: \$ 31,000 Subject: MOUNTAINS Width: NARROW Depth: TOP 50

**Distance:** CLOSE/NEAR

Condition: 100



Map Lot Sub: 000005 000004 000016

**Location:** 1014 MT MOOSILAUKE HWY **Owner:** WUJCIK, EDWARD & PAULINE

View Value: \$ 31,000 Subject: MOUNTAINS Width: NARROW Depth: TOP 50

**Distance:** CLOSE/NEAR

Condition: 100

**Notes:** 



**Map Lot Sub:** 000013 000008 000002 **Location:** 6 MT MOOSILAUKE HWY

Owner: COMEAU, ROBERT P

View Value: \$ 31,000
Subject: MOUNTAINS
Width: NARROW
Depth: TOP 50

**Distance:** CLOSE/NEAR

Condition: 100

**Notes:** 



Map Lot Sub: 000011 000007 000017

**Location:** 90 AUGUSTE RD **Owner:** GOLD, CALMAN

View Value: \$ 32,000 Subject: MOUNTAINS Width: AVERAGE Depth: TOP 50

**Distance:** CLOSE/NEAR

Condition: 90

Notes: SSNL/OBST



Map Lot Sub: 000001 000001 000007

Location: 251 CAPE MOONSHINE RD
Owner: BROWNSON TRUST, FRED O.

View Value: \$33,000
Subject: MOUNTAINS
Width: TUNNEL
Depth: TOP 50
Distance: DISTANT

Condition: 100



**Map Lot Sub:** 000005 000007 000002

**Location:** 50 LIBBEY RD **Owner:** KING, DONNA J

View Value: \$ 35,000

Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 50
Distance: CLOSE/NEAR

Condition: 100

**Notes:** 



Map Lot Sub: 000008 000007 000012

**Location:** 40 WENTWORTH VILLAGE RD **Owner:** MEADE, JENNIFER PETERSON

View Value: \$ 35,000 Subject: MOUNTAINS Width: AVERAGE Depth: TOP 50

**Distance:** CLOSE/NEAR

Condition: 100

**Notes:** 



**Map Lot Sub:** 000012 000004 000003

Location: 17 VLK MOUNTAIN ROAD
Owner: YOUNG, CLAYTON R

View Value: \$ 35,000 Subject: MOUNTAINS Width: AVERAGE Depth: TOP 50

**Distance:** CLOSE/NEAR

Condition: 100
Notes:



**Map Lot Sub:** 000013 000004 000022

Location: 308 CHEEVER RD

Owner: PIERHAL, LEON M & BRENDA D

View Value: \$ 35,000
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 50

**Distance:** CLOSE/NEAR

Condition: 100
Notes:



Map Lot Sub: 000011 000001 000013

Location: 219 MT MOOSILAUKE HWY

Owner: ICER LLC
View Value: \$ 37,000
Subject: MOUNTAINS
Width: NARROW
Depth: TOP 50

**Distance:** DISTANT

Condition: 80

Notes: OBST/PL'S



**Map Lot Sub:** 000005 000001 000025

**Location:** 68 ATWELL HILL RD

Owner: BRZEZINSKI TRUSTEE, JAMES M

View Value: \$40,000 Subject: MOUNTAINS Width: WIDE

Depth: TOP 50

**Distance:** CLOSE/NEAR

Condition: 100

**Notes:** 



Map Lot Sub: 000004 000002 000007

Location: 181 ATWELL HILL RD
Owner: DAVIS SR, PAUL E

View Value: \$ 42,000
Subject: MOUNTAINS
Width: NARROW
Depth: TOP 50
Distance: DISTANT

Condition: 90

Notes: OBST BY PLE



**Map Lot Sub:** 000011 000001 000017

**Location:** 64 HOOPER HILL RD

Owner: MELANSON, WILLIAM C

View Value: \$ 42,000

Subject: MOUNTAINS
Width: NARROW
Depth: TOP 50
Distance: DISTANT

Condition: 90 Notes: PLS



**Map Lot Sub:** 000011 000004 000014

Location: 306 MT MOOSILAUKE HWY
Owner: PRETTY GIRLS PROPERTIES LLC

View Value: \$ 42,000

Subject: MOUNTAINS
Width: NARROW
Depth: TOP 50

Distance: DISTANT

**Condition:** 90

Notes: SSNL OBST

 Date
 Book/Page
 Type
 Price

 Most Recent Sale:
 12/28/18
 4409/0866
 Q I
 \$147,533

**Current Assessment:** 

\$184,600

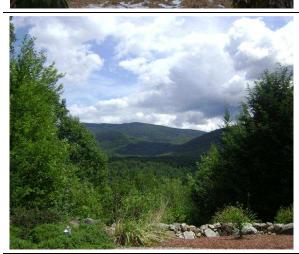
**Map Lot Sub:** 000008 000003 000005 **Location:** 32 ELLSWORTH HILL RD

Owner: HAMILTON, ALAN

View Value: \$ 45,000

Subject: MOUNTAINS
Width: TUNNEL
Depth: TOP 75
Distance: DISTANT

Condition: 90
Notes: pl obst



Map Lot Sub: 000002 000002 000006

Location: 1217 MT MOOSILAUKE HWY
Owner: RUGGIERO TRUSTEE, LOUIS A

View Value: \$ 46,000
Subject: MOUNTAINS
Width: NARROW
Depth: TOP 75

**Distance:** CLOSE/NEAR

Condition: 100
Notes:



**Map Lot Sub:** 000004 000002 000028

**Location:** 535 ATWELL HILL RD

Owner: MACK, KEVIN R

View Value: \$ 46,000

Subject: MOUNTAINS
Width: NARROW
Depth: TOP 50

Distance: DISTANT
Condition: 100

**Notes:** 

 Most Recent Sale:
 11/18/19
 4482/0041
 Q I
 \$410,000

 Current Assessment:
 \$387,100



 Map Lot Sub:
 000005 000001 000002

 Location:
 199 BEECH HILL ROAD

 Owner:
 MAYO, RICHARD A

View Value: \$ 46,000

Subject: MOUNTAINS
Width: NARROW
Depth: TOP 75

**Distance:** CLOSE/NEAR

**Condition:** 100 **Notes:** VU



Map Lot Sub: 000005 000001 000016 Location: 120 ATWELL HILL RD Owner: BROMKAMP, HENRY

View Value: \$ 46,000
Subject: MOUNTAINS
Width: NARROW
Depth: TOP 50
Distance: DISTANT

Condition: 100

**Notes:** 



**Map Lot Sub:** 000005 000003 000013 **Location:** 34 WOODHAVEN RD

Owner: BIRCH HOLLOW PROPERTIES, LLC

View Value: \$ 46,000
Subject: MOUNTAINS
Width: NARROW
Depth: TOP 75

**Distance:** CLOSE/NEAR

Condition: 100
Notes:



**Map Lot Sub:** 000005 000003 000014 **Location:** 36 WOODHAVEN RD

Owner: GANONG, DENISE M & PAUL S.

View Value: \$ 46,000
Subject: MOUNTAINS
Width: NARROW
Depth: TOP 75

**Distance:** CLOSE/NEAR

Condition: 100



**Map Lot Sub:** 000005 000004 000014

Location: 922 MT MOOSILAUKE HWY

Owner: ANDERSON, SCOTT F

View Value: \$ 46,000

**Subject:** MOUNTAINS **Width:** NARROW

Depth: TOP 50
Distance: DISTANT

Condition: 100

**Notes:** 



Map Lot Sub: 000005 000007 000013

**Location:** 25 LIBBEY RD

Owner: GILLESPY, BRETT

View Value: \$ 46,000

Subject: MOUNTAINS

Width: NARROW

**Depth:** TOP 50 **Distance:** DISTANT

Condition: 100

**Notes:** 

 Date
 Book/Page
 Type
 Price

 Most Recent Sale:
 06/22/21
 4642/0384
 Q I
 \$145,000

**Current Assessment:** 

\$148,800

**Map Lot Sub:** 000007 000001 000004 **Location:** 166 NH RTE 25A

Owner: KOZLOWSKI, HUBERT

View Value: \$ 46,000

Subject: MOUNTAINS

Width: NARROW Depth: TOP 50

Distance: DISTANT

Condition: 100

**Notes:** 



**Map Lot Sub:** 000011 000001 000023

Location: 104 SAUNDERS HILL RD

Owner: MAKI, ERIC P

View Value: \$ 46,000

Subject: MOUNTAINSWidth: NARROW

**Depth:** TOP 50

Distance: DISTANT

Condition: 100





Map Lot Sub: 000013 000003 000030 Location: 321 CHEEVER RD Owner: MCGRATH, KEVIN F

View Value: \$ 46,000 Subject: MOUNTAINS

Width: NARROW
Depth: TOP 50
Distance: DISTANT
Condition: 100

**Notes:** 



Map Lot Sub: 000013 000005 000005

Location: 256 NORTH DORCHESTER RD

Owner: FOSTER, JOHN B

View Value: \$ 46,000 Subject: MOUNTAINS

Width: NARROW
Depth: TOP 50
Distance: DISTANT
Condition: 100

**Notes:** 



Map Lot Sub: 000013 000006 000010

Location: 115 MT MOOSILAUKE HWY
Owner: SMALL FRUIT FARM LLC

View Value: \$ 48,000 Subject: MOUNTAINS Width: AVERAGE Depth: TOP 50 Distance: DISTANT

Condition: 90
Notes: pl obst



**Map Lot Sub:** 000001 000002 000026 **Location:** 486 ATWELL HILL RD

Owner: DINNER, LEE & KATHLEEN

View Value: \$ 53,000

Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 50
Distance: DISTANT
Condition: 100



**Map Lot Sub:** 000002 000002 000002 **Location:** 276 BEECH HILL ROAD

Owner: PURDUE, KENNETH & TRACY

View Value: \$53,000
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 50
Distance: DISTANT

Condition: 100
Notes:



Map Lot Sub: 000004 000001 000002 Location: 302 ATWELL HILL RD Owner: MASTERSON, CLYDE H

View Value: \$ 53,000
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 50
Distance: DISTANT

Condition: 100
Notes:



**Map Lot Sub:** 000005 000003 000022

Location: 1159 MT MOOSILAUKE HWY
Owner: BRAGDON, RICHARD M

View Value: \$53,000 Subject: MOUNTAINS

Width: WIDE Depth: TOP 75

**Distance:** CLOSE/NEAR

Condition: 90
Notes: PLS



Map Lot Sub: 000005 000004 000009

**Location:** 898 MT MOOSILAUKE HWY

Owner: GRIGAS, MICHAEL P

View Value: \$ 53,000

Subject: MOUNTAINSWidth: AVERAGEDepth: TOP 75

**Distance:** CLOSE/NEAR

Condition: 100



Map Lot Sub: 000008 000013 000013 Location: 50 ROBBIE DOWNING RD Owner: OWEN, JEFFEREY A

View Value: \$53,000 Subject: MOUNTAINS

Width: AVERAGE
Depth: TOP 50
Distance: DISTANT
Condition: 100

**Notes:** 



Map Lot Sub: 000011 000005 000013 Location: 205 TURNER RD

Owner: BORGER JR, RICHARD F

View Value: \$53,000
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 75
Distance: CLOSE/NEAR

Condition: 100

**Notes:** 



Map Lot Sub: 000011 000008 000001

**Location:** 53 DUFOUR RD **Owner:** FRIIS, JACOB

**View Value:** \$ 53,000

Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 50
Distance: DISTANT

Condition: 100
Notes:



**Map Lot Sub:** 000012 000002 000010

Location: NORTH DORCHESTER RD

Owner: ARVIDSON, ERIC P

**View Value:** \$ 53,000

Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 50
Distance: DISTANT
Condition: 100



**Map Lot Sub:** 000012 000004 00003A **Location:** 19 VLK MOUNTAIN ROAD

Owner: JAMGOCHIAN, NATHAN & JEROMY C

View Value: \$53,000
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 75
Distance: CLOSE/NEAR

Condition: 100

**Notes:** 



**Map Lot Sub:** 000013 000004 000024 **Location:** 312 CHEEVER RD

Owner: MENFI, JOSEPH B

View Value: \$ 53,000 Subject: MOUNTAINS Width: AVERAGE Depth: TOP 75

**Distance:** CLOSE/NEAR

Condition: 100 Notes: VU



**Map Lot Sub:** 000001 000003 000005 **Location:** 531 ATWELL HILL RD

Owner: NTV LLC - MICHAEL & CYNTHIA LE

View Value: \$ 59,000 Subject: MOUNTAINS

Width: WIDE
Depth: TOP 50
Distance: DISTANT
Condition: 100

**Notes:** 



**Map Lot Sub:** 000005 000003 000001 **Location:** 230 BEECH HILL ROAD

Owner: KOELB, PALMER

**View Value:** \$ 59,000

Subject: MOUNTAINS

Width: WIDE **Depth:** TOP 75

**Distance:** CLOSE/NEAR

Condition: 100



Map Lot Sub: 000005 000003 000019

**Location:** 1199 MT MOOSILAUKE HWY **Owner:** BROWN, DUANE R & JENNIFER D

**View Value:** \$ 59,000

Subject: MOUNTAINS

Width: WIDE Depth: TOP 75

**Distance:** CLOSE/NEAR

Condition: 100

**Notes:** 



Map Lot Sub: 000005 000004 000010

**Location:** 890 MT MOOSILAUKE HWY **Owner:** BIXBY TRUSTEE, ROLAND M

View Value: \$ 59,000 Subject: MOUNTAINS

Width: WIDE

Depth: TOP 75

**Distance:** CLOSE/NEAR

Condition: 100

**Notes:** 



**Map Lot Sub:** 000011 000007 000023

Location: 75 AUGUSTE RD

Owner: KING TRUSTEE, JOSEPH A

**View Value:** \$ 59,000

Subject: MOUNTAINS

Width: WIDE
Depth: TOP 50
Distance: DISTANT

Condition: 100

**Notes:** 



Map Lot Sub: 000004 000002 000013

Location: NH RTE 25A

Owner: ROHRER, SETH A

View Value: \$ 69,000

**Subject:** MOUNTAINS **Width:** NARROW

**Depth:** TOP 75 **Distance:** DISTANT

Condition: 100



Map Lot Sub: 000002 000002 000001 Location: 310 BEECH HILL ROAD Owner: THOMAS, ROBERT J

View Value: \$ 79,000

Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 75
Distance: DISTANT

Condition: 100
Notes:



Map Lot Sub: 000005 000003 000004

**Location:** 1069 MT MOOSILAUKE HWY

Owner: YOUNGS, RAYMOND R

View Value: \$ 79,000

Subject: MOUNTAINS
Width: AVERAGE

**Depth:** TOP 75 **Distance:** DISTANT **Condition:** 100

**Notes:** 



Map Lot Sub: 000007 000001 000003

Location: 132 NH RTE 25A Owner: DENNIS, JOHN

View Value: \$ 79,000

Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 75
Distance: DISTANT

Condition: 100

**Notes:** 

Date Book/Page Type Price

**Most Recent Sale:** 11/20/18 4402/0652 Q I \$310,000

**Current Assessment:** 

Map Lot Sub: 000008 000001 000003

Location: 58 NH RTE 25A

Owner: THOMPSON, DAVID A.

**View Value:** \$ 79,000

**Subject:** MOUNTAINS **Width:** AVERAGE

**Depth:** TOP 75 **Distance:** DISTANT

Condition: 100

**Notes:** 



\$468,000



**Map Lot Sub:** 000011 000004 000007 **Location:** 20 LOOKAWAY LN

Owner: BEHN, MICHAEL V & CAROL A.

View Value: \$ 79,000
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 75

**Distance:** DISTANT **Condition:** 100

**Notes:** 



Map Lot Sub: 000004 000002 000001 Location: 469 ATWELL HILL RD

Owner: DUBOIS, BRIAN A

View Value: \$80,000 Subject: MOUNTAINS

Width: WIDE
Depth: TOP 75
Distance: DISTANT

Condition: 90

Notes: SEAS/OBST/OC



**Map Lot Sub:** 000011 000006 000016 **Location:** 662 BUFFALO RD

Owner: KING, CHERYL L. REVOCABLE TRUS

View Value: \$ 89,000 Subject: MOUNTAINS

Width: WIDE
Depth: TOP 75
Distance: DISTANT
Condition: 100

**Notes:** CELL TOWER



Map Lot Sub: 000011 000001 00012B

**Location:** 287 MT MOOSILAUKE HWY

Owner: POITRAS, NORMAN L.

View Value: \$ 99,000

**Subject:** MOUNTAINS **Width:** PANORAMIC

**Depth:** TOP 75 **Distance:** DISTANT **Condition:** 100



Map Lot Sub: 000013 000003 000001 Location: 387 CHEEVER RD Owner: MARKS, MICHAEL W.

**View Value:** \$ 99,000

**Subject:** MOUNTAINS **Width:** PANORAMIC

**Depth:** TOP 75 **Distance:** DISTANT **Condition:** 100

**Notes:** 



**Map Lot Sub:** 000013 000004 000020 **Location:** 236 CHEEVER RD

Owner: DAVIS JR TRUSTEE, STEVEN L

View Value: \$ 99,000 Subject: MOUNTAINS

Width: PANORAMIC

**Depth:** TOP 75 **Distance:** DISTANT **Condition:** 100

## C. BUILDING GRADING

- <u>B5 Bare Minimum House</u> Minimum camp. Typically no interior finish, foundation, central heat, plumbing or electric service.
- <u>B4 Below Minimum House</u> Basic camp style construction, typically no interior finish, may lack central heat. May lack plumbing and/or electric service. Typically no foundation.
- <u>B3 Minimum House</u> Average camp style construction. No specific style and having minimal interior and/or exterior finish and features. May not have enclosed foundation and may lack water, sewer or electric.
- **<u>B2 Basic Weather Tight House</u>** Very plain shelter with few doors or windows, low grade design interior and exterior. Typically without an enclosed foundation.
- <u>B1 Below Average House</u> Basic box, minimal to no fenestration, little to no design, low quality materials and windows may consist of a mix of average grade material and low grade design, or may be an average house without an enclosed foundation.
- <u>A0 Average House</u> Basic box, reasonable number of windows, may be double hung single pane with or without storm windows or double pane windows, no extras, plain interior and exterior.
- <u>A1 Above Average House</u> Typically more than a box with some design features, roof overhang, and upgraded windows or not, may have some angles or roof cuts, appealing layout of windows and initial appeal somewhat better than average. Generally above average materials for trim and floor finish.
- <u>A2 Good Quality House</u> Generally of good to high quality materials or a mix of average and high, has good exterior trim design normally with roof overhang, some designer roof cover and/or trim accents, not plain, windows are typically casement or thermopane, entrance may be elaborate, roof may have multiple angles.
- A3 Very Good Quality House All of A2 above, but also custom work on trim, kitchen & baths, recessed lighting, high quality floor cover, exterior high quality and design, exterior and interior trim of good quality and design, may have features like window "eyebrows" and a splash board around the lower exterior walls. May have some custom windows and cathedral areas typically with good lighting.
- <u>A4 Excellent Quality House</u> All of the above, but with greater fenestration and attention to detail, custom trim, custom kitchen and/or baths. Multiple high quality floor cover, excellent design and curb appeal. Generally multi floor with angles and/or roof cuts. Generally high quality usually includes built-ins cabinets, bookcases and shelving.
- <u>A5 Excellent + Quality House</u> All of the features of an A4 (Excellent) house, but with some additional custom details and design features. Typically older homes of high quality, center chimney, detailed cove molding, excellent roof overhang on four sides with custom design and molding, wide or detailed corner boards and window trim, generally multi-story with good fenestration having great curb presentation.

<u>Grades Above A5</u> - Generally have all the features of the A5 grade, including some or all of the following: multi-story, angles, roof cuts, recessed lighting inside and out, built-ins, great curb presentation and marketability, features and appeal that in the marketplace make this building somewhat more desirable than the A5 grade building in stages up to luxurious which may contain all of the features above with a progressively higher degree of quality and design found in town.

## **Manufactured Homes**

- B3 Generally 8' wide or less 2x4 or 2x3 construction.
- B2 Generally 10' wide, 2x4 or 2x3 construction.
- B1 Generally 12' wide, 2x4 construction.
- A0 Generally 14' wide with gable roof, could be 2x4 or 2x6 construction.
- A1 Generally 14' wide with added ornamentation or detail or 2x6 construction.
- A2 Generally 16' wide with 2x6 construction.

This is merely a guideline and a home's quality could be adjusted up or down for the presence (or lack of) the following: upgraded windows, gable or pitched roof, foundation or basement.

The following pictures samples will help, as words do not always express or capture the essence of the building as much as pictures do. The above text is meant as a guideline and not meant, nor would it be possible to describe or include every possible situation.



B5 -- AVG-50 (000004 000008 000008)



B4 -- AVG-40 (000010 000001 000014)



B3 -- AVG-30 (000001 000001 000012)



B5 -- AVG-50 (000010 000001 000007)



B4 -- AVG-40 (000001 000002 000007)



B3 -- AVG-30 (000002 000002 000011)



B1 -- AVG-10 (000002 000005 000003)



A0 -- AVG (000001 000001 000009)



A0 -- AVG (000002 000003 000003)



B1 -- AVG-10 (000001 000001 000010)



A0 -- AVG (000001 000003 00003B)



A1 -- AVG+10 (000002 000003 000005)



A1 -- AVG+10 (000004 000002 000027)



A1 -- AVG+10 (000002 000002 000008)



A2 -- AVG+20 (000001 000002 000014)



A1 -- AVG+10 (000001 000002 000026)



A2 -- AVG+20 (000004 000005 000003)



A3 -- AVG+30 (000002 000002 000006)



A3 -- AVG+30 (000004 000002 000042)



A4 -- EXC (000005 000003 000019)



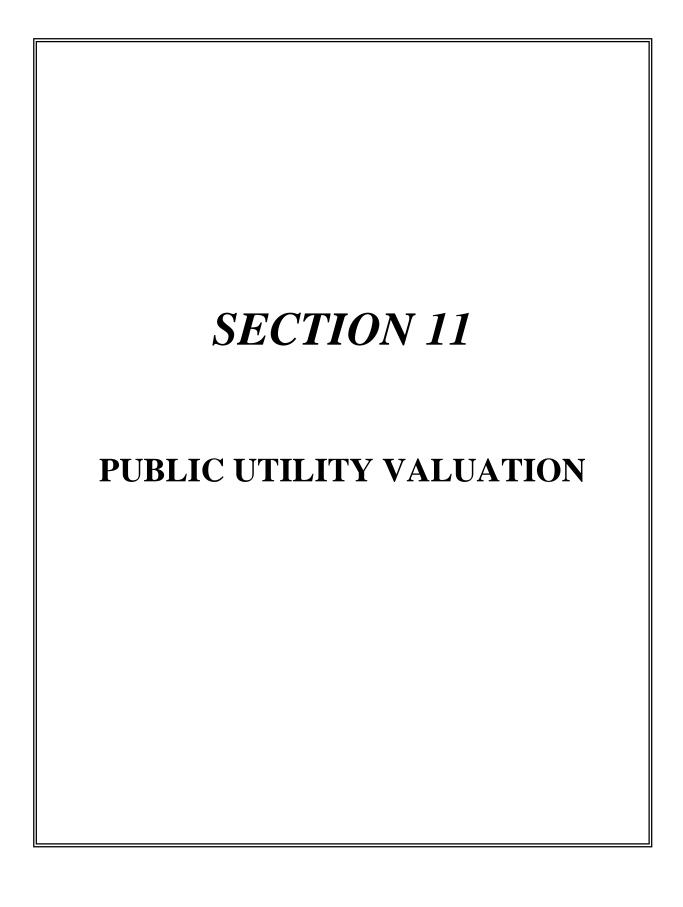
A4 -- EXC (000011 000007 000035)



A3 -- AVG+30 (000005 000001 000005)



A4 -- EXC (000007 000002 000006)



## **PUBLIC UTILITY VALUATION**

As New Hampshire law, HB700, dictates how all "distribution assets" of a public utility are to be assessed, all utilities are first classified and/or separated into three categories, as follows:

### 1. Distribution Assets

All assets used to distribute and deliver the service to the user.

### 2. Transmission Assets

These are assets used to send the power, water, gas or oil from generation point to point across state or country to a point wherein a distribution system takes over to deliver to the user.

### 3. Generation Assets

As the name implies, this is all the assets used for generation and/or to create the service being transmitted elsewhere or distributed locally.

For the years of 2020 thru 2024, the law provides a phased in use of HB700. What this means is that in 2020, each municipality will use 80% of the 2018 MS-1 reported utility value plus 20% of the HB700 value. In 2021, each municipality will use 60% of the 2018 MS-1 reported utility value plus 40% of the HB700 value, then 40-60, 20-80 and in 2025 100% HB700 value. This applies only to the distribution assets of all public utilities.

**Distribution assets** will be valued based on HB700 which requires the assessor to annually combine 70% of the original cost and 30% of the netbook value for Electric and Oil or Gas Pipelines. That total is them multiplied by 1.03 for the use of the Public Right-of-Way, to arrive at the taxable value.

For public Water Utilities, HB700 requires the assessor to annually combine 25% of the original costs and 75% of the netbook value. That total is them multiplied by 1.03 for the use of the Public Right-of-Way, to arrive at the taxable value.

**Transmission assets** will be valued based on the Replacement Cost New approach to value using the original cost data and year in service provided by the utility and the use of Whitman, Requardt & Associates, LLP Handy-Whitman Index of Public Utility Construction Costs. This is a well-recognized authority in cost trending that uses data from across the country and is updated annually. It is proprietary and copy protected for which Avitar holds and maintains a license to use.

Generation assets will be valued by either the Income Approach to Value, if data is available or based on the Replacement Cost New approach to value using the original cost data and year in service provided by the utility and the use of Whitman, Requardt & Associates, LLP Handy-Whitman Index of Public Utility Construction Costs. This is a well-recognized authority in cost trending that uses data from across the country and is updated annually. It is proprietary and copy protected for which Avitar holds and maintains a license to use.

Or when possible, both approaches are used, with the assessor determining the final opinion of value being one or the other or a combination of both and noting such on the assessment record card.

Once values are established, the years prior median equalization ratio is applied to arrive at the final assessed value. This ensures all of the utilities distribution, transmission and generation assets are consistently and equitably assessed.

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# PA-81

### **ELECTRIC UTILITY COMPANY REPORT OF UTILITY COMPANY ASSETS**

TO BE FILED BY ALL ELECTRIC DISTRIBUTION COMPANIES ANNUALLY BY MAY 1ST (See RSA 72:8-d: N.H. Admin Rule Rev 1907

CURRENT TAX YEAR:	2021
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### **WENTWORTH NH**

Municipality

### A. COMPANY INFORMATION:

Name of Uitlity Company
Name of Owner:
Business Adress:
Billing Address (if different):
Authorized Agents Phone Number:
Agents Phone Number:
Agents E-mail:
Agents E-mail:
AMElectric Cooperative

579 Tenney Mountain Highway, Plymouth NH 03264-3154

Karen Hanks, Fianancial Analyst

603-536-8788

hanksk@nhec.com

### **B.SUMMARY.** SEE 72:8-D, VI(a). Lines 1(a), 3(b) and 4(b) to be completed by Assessing Officials.

	Utility Company Assets (a)	Formula (b)	Value (c)
(1) Final Locally Assessed Value 2018	3,418,492		
(2) 2018 Adjustment (sec. D, line 7(c)	-175,717		
(3) TAX YEAR 2018 (add lines 1and 2)	3,242,775	60%	1,945,665
(4) CURRENT TAX YEAR (sec. C, line 5(c))	3,651,016	40%	1,460,406
(5) CURRENT YEA	AR VALUE OF UTILITY COMPANY AS:	SETS (add lines (3)(c) and (4)(c))	3,406,071

### C. CURRENT TAX YEAR. See RSA 72:8-d, ii(c)

	Utility Company ssets (a)	Formula (b)	Value (c )
(1) Original Cost (sec E, line 24(b))	4,036,593	70%	2,825,615
(2) Net Book Value (sec E, line 24(d))	2,396,868	30%	719,060
	(3) Wei	ghted Average (add lines (1)(c) and (2)(c))	3,544,676
(4) Public Rights of Way Assessn	nent (multiply line (3)(c) by line (4)(b))	3%	106,340
		(5) TOTAL (add lines (3)(c) and (4)(c))	3,651,016

### D. TAX YEAR 2018 ADJUSTMENT. See RSA 72:8-d, VI(a)(5).

	Original Costs (a)	Net Book Value (b)	Weighted Average (c )
(1) Current Tax Year (sec E, line 24)	4,036,593	2,396,868	
(2) Tax Year 2018 (Form PA-84-4, line 8)	4,209,392	2,562,334	
(3) Change (subtract line 2 from line 1)	-172,799	-165,466	
(4) RSA 72:8-d, II(a)(1) Formula	70%	30%	
(5) Adjustment (multiply line 3 by line4)	-120,959	-49,640	-170,599
)6) Public Rights of Way (multiply	line (5)(c) by line (6)(b))	3%	-5,118
		(7) TOTAL (add lines (5)(c ) and (6)(c ))	-175,717

### ADDITIONAL NOTES

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# FINAL ASSESSMENT MUST BE EQUALIZED BY THE PRIOR YEAR RATIO EVEN IN REVALUATION YEARS PR YR RATIO

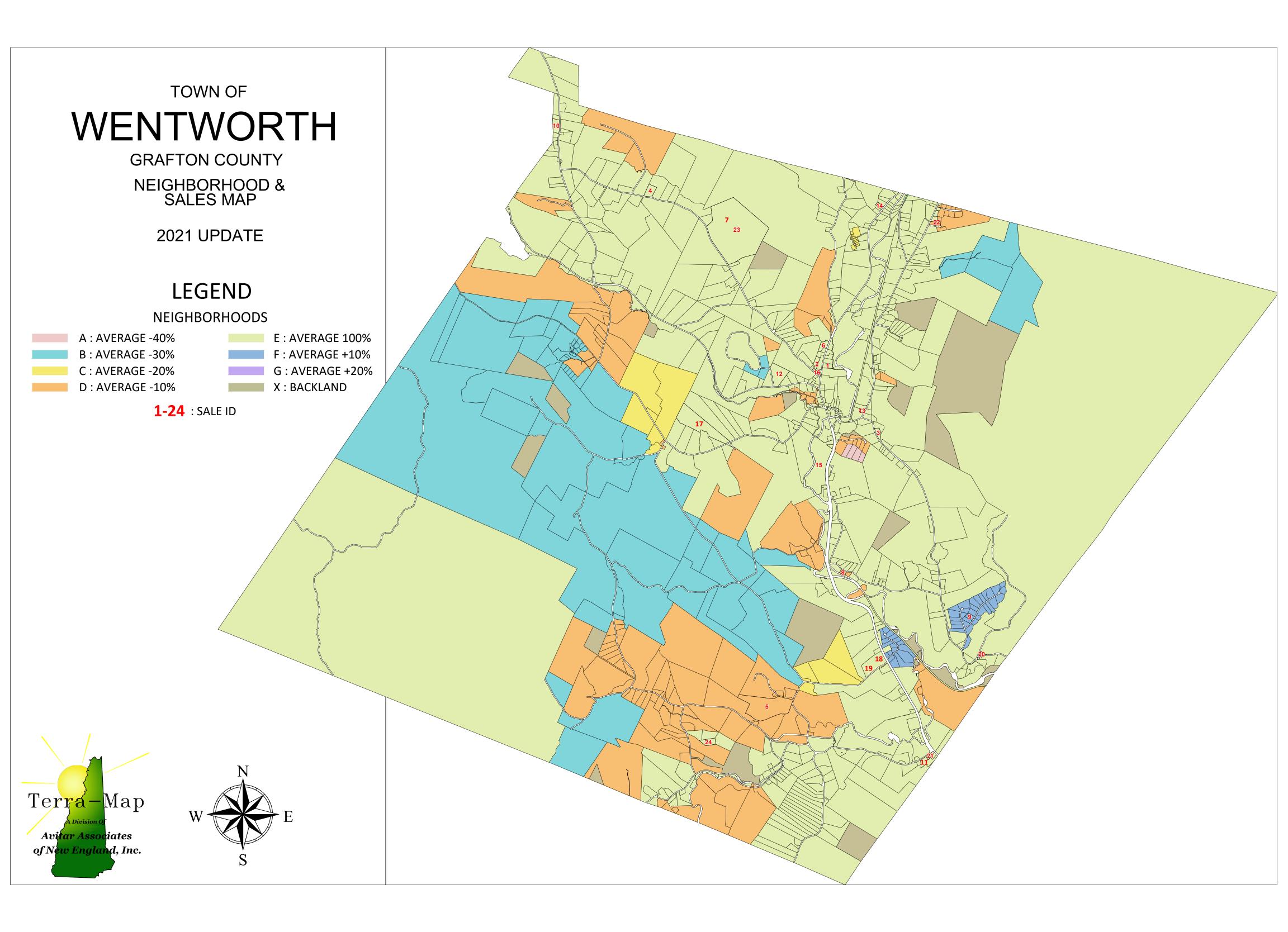
**DISTRIBUTION ASSESSMENT:** \$2,966,700 0.871 3,406,071 FINAL ASSESSMENT: \$0 TRANMISSION ASSESSMENT: 0.871 FINAL ASSESSMENT: **CROSS COUNTRY EASESMENTS:** ACRES= 0 \$/ACRE \$3,000 \$0 \$2,966,700 FINAL TOTAL ASSESSMENT=

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MUNICIPAL SOFTWARE BY AVITAR  WENTWORTH ASSESSING  OFFICE  PARCEL TOTAL TAXABLE VALUE  Year Building Features Land 2019 \$0 \$2,557,000 \$0 Parcel Total: \$2,557,000 2020 \$0 \$2,464,700 \$0 Parcel Total: \$2,464,700 \$0 Parcel Total: \$2,464,700 \$0 Parcel Total: \$2,200,300  LAST REVALUATION: 2021  Driveway: Road: PI R Tax Value Notes	NOTES	### WALTHAM, MA 02451-2286    WALTHAM, MA 02451-2286
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Model:       NEW ENGLAND POWER COMPANY     District     Percentage     Model:       PROPERTY TAX DEPARTMENT     40 SYLVAN RD     District     Percentage     Roof:       40 SYLVAN RD     Ext:		Int:																			
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MO03     Sub: 000000     Card: 1 of 1     UTILITIES     WENTWORTH     Printed:       OWNER     OWNER COMPANY     District     Percentage     Model:       PROPERTY TAX DEPARTMENT     District     Percentage     Model:       Roof:     Roof:		7											100								
9003     Sub: 000000     Card: 1 of 1     UTILITIES     WENTWORTH     Printed:       NEW ENGLAND POWER COMPANY     District     Percentage     Model:		Roof:							MENT	)EPAR1	TAX D	PERTY	PRO								
9003 Sub: 000000 Card: 1 of 1 UTILITIES WENTWORTH Printed:  OWNER OWNER TAXABLE DISTRICTS BUILDING DETAILS  NEW ENCY AND DOWER COMPANY District Percentage Model:		Trock.	9	. 0.00		200	-	. 1127 1741													
9003 Sub: 000000 Card: 1 of 1 UTILITIES WENTWORTH Printed: OWNER TAXABLE DISTRICTS BUILDING DETAILS		Model:	11996	Percer	3	Distr	<	MP A N		MOd		Z EZ C	Z F								
0003 Sub: 000000 Card: 1 of 1 UTILITIES WENTWORTH Printed:	IALLS	BUILDING DI	9	E DISTRICT	AAABL				NEK	OWIN							KE	LICIT			
Sub: 000000 Card: 1 of 1 UTILITIES WENTWORTH Printed:			2	E DIGTOICE	14 W A DI	_															
		WENTWORTH		V.	ILITE	UT			of: 1	ard: 1	C		0000	Sub: (		ಹ	: 0000	Lot		Map: 00UTIL	1ap: (



# **WENTWORTH SALES 2021**

Ω ,	ρ,		134	4649	2021-07-14	000012000003000011	24
210,000.00	❖	Q	803	4646	2021-07-06	000004000001000001	23
145,000.00	❖	Q	384	4642	2021-06-22	000005000007000013	22
190,000.00	\$	Q	566	4641	2021-06-18	000013000004000014	21
140,000.00	\$	Q	230	4631	2021-05-17	000011000007000005	20
25,000.00	\$	Q	724	4620	2021-05-12	0000110000010013-2	19
25,000.00	\$	Q	728	4620	2021-04-13	0000110000010013-3	18
280,000.00	❖	Q	336	4609	2021-03-08	000007000002000008	17
375,000.00	❖	Q	122	4607	2021-03-01	000005000001000011	16
290,000.00	❖	Q	497	4591	2021-01-05	000008000006000002	15
304,000.00	\$	Q	256	4579	2020-11-25	000002000002000008	14
190,000.00	\$	Q	203	4571	2020-11-02	000008000010000004	13
15,000.00	\$	Q	636	4570	2020-11-02	000008000001000010	12
139,800.00	❖	Q	947	4566	2020-10-21	000013000004000011	11
54,533.00	٠	Q	804	4565	2020-10-19	000001000001000013	10
291,000.00	ş	Q	918	4564	2020-10-15	000011000007000030	9
<b>N</b> )	φ.	Q	176	4552	2020-09-08	00001100000600001A	<b>∞</b>
182,500.00	ş	Q	879	4542	2020-08-05	000004000001000001	7
380,000.00	φ.	Q	737	4533	2020-07-06	000005000001000009	6
176,000.00	❖	Q	363	4530	2020-06-24	000011000002000001	ъ
	\$	Q	54	4527	2020-06-12	000001000002000023	4
	\$	Q	784	4515	2020-04-30	00000800001300006A	ω
w	\$	Q	169	4515	2020-04-29	000005000001000008	2
N	\$	Q	791	4511	2020-04-14	000005000004000012	Ь
PRICE		QUAL	PAGE	BOOK	DATED	PID	SALE ID