

Avitar Associates of New England, Inc.

Municipal Services Company

Wentworth, NH

2016 CYCLICAL REVALUATION

April 1, 2016

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

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Manual V3.15

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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 appraisal 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 I.C. Personnel & Qualifications.* Sources include local builders and developers, as well as the use of cost manuals, such as the Marshall & Swift Manual.

We use a data collection card 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. *See Section I.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 1st, (the assessment date for the State of New Hampshire), is not a fact, but rather an opinion of value based on all the local sales data and the social and economic forces observed in the community and represents a “reasonable” assessment that, while likely never matching another assessors opinion of value, should be reasonably close, assuming each opinion of value is factual and accurately established, generally meaning +/- about 10%.

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

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

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

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

Intended Use of Report

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

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

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

Intended Users of Report

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

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

What This Report is Not Intended to Do

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

SECTION 1

CERTIFICATION/CONTRACT & SCOPE OF WORK

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

SECTION 1

A. CERTIFICATION

CERTIFICATION

Dear Board Members:

The attached Cyclical Revaluation Report is hereby provided to the Town of Wentworth for an effective date of new values of 4/1/2016.

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

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

- The statements of fact contained in this report are true and correct.
- The reported assumptions and limiting conditions are my impartial and unbiased professional analyses, opinions and conclusions.
- I have no present or prospective interest in any property that is the subject of this report and I have no personal interest with respect to the parties involved, nor any bias with respect to any property that is the subject of this report or to the parties involved with this assignment.
- My engagement in this assignment and compensation for completing this task, although contingent upon developing and reporting predetermined statistical results was not contingent upon the resulting assessment of any individual property.
- My analyses, opinions and conclusions were developed and this report has been prepared in conformity with the NH State Law in affect as of the date of the signed contract, to the best of my knowledge.
- I **have** made a personal viewing of the properties, per the contract and scope of services agreement, (*Section 1.B. Contract & Scope of Work*) that are the subject of this report and I or members of my staff have inspected each building's interior when allowed.
- I certify that the total taxable value of the town is \$93,665,509.

Signature: _____

Date: _____

RESUME' OF SUPERVISOR OR SIGNOR

**Mark R. Stetson
Avitar Associates
150 Suncook Valley Highway
Chichester, NH 03258**

Experience:

- 4/08 – Present Assessor, Avitar Associates of New England, Inc., Chichester, NH**
Responsible for all day to day assessing responsibilities for 20 towns.
Specific Appraisal Experience - Supervised the valuation updates for the towns of Alexandria, Boscawen, Cornish, Deering, Fitzwilliam, Greenfield, Greenville, Plainfield, Richmond, Temple, Sharon, Croydon, Grafton, Hebron, Windsor, Springfield & Groton.
- 4/95 – 4/08 Town Administrator, Town of Andover, NH**
Assessor, Finance Director, Health Officer, Welfare Administrator and other duties as assigned by the Board of Selectmen.
Specific Appraisal Experience - Assessed all new construction and subdivisions; reviewed and recommended approval or denial of all property tax exemption and credit applications; prepared annual MS-1; completed the annual equalization survey for NH DRA; prepared property, timber, land use and gravel tax warrants; reviewed and recommended approval or denial of all abatement applications; monitored the town-wide valuation update in 2004; assisted in the defense of values before the Merrimack County Superior Court in August 2006.
- 1/89 - 10/94 Owner/Operator, Stetson's Village Store, Andover, NH**
Managed all aspects of a small grocery store and adjoining pizza and sandwich take-out business.
- Education:** New Hampshire Technical Institute, Concord, NH – Associate of Science Degree, Class of 1985. Major: Electronic Engineering Technology
IAAO Course 101 – Fundamentals of Real Property Appraisal
IAAO Course 102 – Income Approach to Valuation
IAAO Course 300 – Fundamentals of Mass Appraisal
IAAO Course 400 – Assessment Administration
National 15-Hour USPAP Course
NHAAO/NH DRA - State Statutes

Professional Designations or Affiliations:

Certified NH Assessor #186
State of NH DRA - Certified Property Assessor Supervisor
IAAO
NHAAO
Qualified as expert witness before the Board of Tax & Land Appeals

**NEW HAMPSHIRE DEPARTMENT OF
REVENUE ADMINISTRATION**

THIS CERTIFIES THAT

Mark Stetson

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, 2019

Given this day of April 30, 2014


Stephen Hamilton, Director

SECTION 1

B. CONTRACT & SCOPE OF WORK

REVALUATION/UPDATE AGREEMENT

SUBJECT: 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
1.2 Address of Municipality:	P.O. Box 2 / 7 Atwell Hill Road
	Wentworth, NH 03282
1.3 Contact Email:	wentworth2@roadrunner.com
1.4 Contracting Officer for the Municipality:	Board of Selectmen
1.5 Telephone & Fax Numbers:	(603) 764-9955 Fax 764-9362
1.6 Name of Company:	Avitar Associates of N.E., Inc.
1.7 Address of Company:	150 Suncook Valley Highway
	Chichester, NH 03258
1.8 Telephone & Fax Numbers:	(603) 798-4419 Fax (603) 798-4263
1.9 Name and Title of Company Signer:	Loren J. Martin, President of Assessing Operations
	or Gary J. Roberge, CEO
1.10 Contact Email:	loren@avitarassociates.com or gary@avitarassociates.com

2. GENERAL SERVICES TO BE PERFORMED BY THE COMPANY

2.1 Appraise all property.

2.1.1 To appraise all taxable property within the municipality in a good and workmanlike manner according to New Hampshire Revised Statutes 75:1.

2.1.2 To appraise all tax exempt and non-taxable property (RSA 74:2) within the taxing jurisdiction of the Municipality in the same manner as taxable property.

- 2.1.3 The Company shall measure, list and verify all sales used as benchmarks for the update process, unless otherwise noted in the addendum section of this contract.

2.2 Completion of Work:

- 2.2.1 The company shall complete all work and deliver the same in final form to the Municipal Assessing Officials on or before 10/1/2016 with assessments as of 4/1/2016.
- 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 Standard 6 Report which includes the data collection on 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 approval 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 its best efforts and that of its 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 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 **\$38,900** dollars, in manner and form as follows:

To be billed in 12 equal monthly payments of **\$3,241.66/month** as specified in the previously executed 4 year assessors agreement.

3. DETAIL SERVICES TO BE PERFORMED BY THE COMPANY

3.1 Development of Unit Costs:

3.1.1 The Company shall use Marshall & Swift Cost Manual as a basis to develop the costs of residential, commercial and industrial construction in the area and 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. Before using such unit 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.

3.2 Collection of Property Data - No Measure & Listing Except Sales Properties Used in the Preliminary Sales Analysis

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 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 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 shall be delivered to the Municipal Assessing Officials prior to the notification to taxpayers of preliminary values. Final market analysis will be printed and provided to the Municipal Assessing Officials as part of the USPAP report.

3.4 Value Notification & Informal Reviews.

3.4.1 The Company shall provide the Municipal Assessing Officials with a list of newly established values for review and a sample notice that specifies the dates to call for scheduling an informal hearing.

3.4.2 The Company shall mail, first class, to all property owners a notice of the newly estimated value of the property. Such notice shall also contain instructions for online access for 30 days for their ease in review and comparing assessments and an indication of where else this information is available, ie, the Library, Town Hall, etc. for review. The notice shall also contain the date, time and location of the informal review process including instructions on obtaining an informal review.

3.4.3 The informal review process shall include a **3** day window for property owners to call and schedule an appointment 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 follow closely the most recent edition of Uniform Standards of Appraisal Practice (USPAP) Standard 6. 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 any schedules 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 subplot 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 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 3rd and 4th 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 report.

4. **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)

5. HOW THE COMPANY VALUES PROPERTY

- 5.1** Replacement cost shall be computed using the schedules described in section 3.2. 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.
- 5.2** 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.
- 5.3** 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.
- 5.4** When computations of the data obtained from the inspection have been completed a final review shall be made by a DRA Certified Property Assessor Supervisor parcel by parcel, block by block, to identify and correct any mechanical errors, unusual features or anything influencing the final value and to ensure all properties are valued at their highest and best use.

6. CONDUCT OF VALUATION OF PUBLIC UTILITY PROPERTY

- 6.1** Utility 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 and lastly, the NH DRA value opinions, or any combination we feel appropriate unless directed otherwise by the town in writing.

7. 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 prevailing rate will be charged (currently \$125/hr), the services of an expert may be required and the charge shall be \$1,500 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.

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 starting the revaluation confirming the required insurance coverage and providing that the State shall receive ten (10) days written notice of the cancellation or material change in the required insurance coverage.

10. PERFORMANCE BOND

The Company, before starting any update/revaluation work shall deliver to the Municipality an executed bond or irrevocable letter of credit in the principal sum of the amount to be paid by the Municipality to the Company, if required, as provided in subparagraph 2.6, 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 994 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 \$55 per parcel/tract. In the event of missing utility parcels, the additional cost is \$1,500 per utility property.

12. ADDENDUMS AND APPENDIXES

- No measure & list except sales properties used in the preliminary sales analysis.
- 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 products. This will be communicated in writing to the municipality as soon as it becomes known.

Agreement Execution

**Bond Required by Town Please Check One & Initial:* Yes ☐ No ☒

Additional Cost of \$1,560

New Total, If Bond Required \$40,460

Total Number of Parcels 994

In the presence of:

Municipality of: Wentworth, N.H.

Witness

By: _____

Board of Selectmen

Date: 10/21/2015

In the presence of:

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

Sherry J. Chane
Witness

By: Loren J. Martin
Loren J. Martin, President of Assessing Operations
or Gary J. Roberge, CEO

Date: 11-2-15



AVITAR PERSONNEL THAT MAY WORK ON THE PROJECT

<u>ID</u>	<u>EMPLOYEE</u>	<u>AVITAR POSITION</u>	<u>NH DRA CERTIFICATION</u>
GR	Gary J Roberge	CEO, Sr Assessor	Certified Property Assessor Supervisor
LM	Loren J Martin	President, Sr Assessor	Certified Property Assessor Supervisor
DW	David Woodward	Assessor/Supervisor	Certified Property Assessor Supervisor
MS	Mark Stetson	Assessor/Supervisor	Certified Property Assessor Supervisor
CR	Chad Roberge	Assessor/Supervisor	Certified Property Assessor Supervisor
JR	Jonathan Rice	Assessor	Certified Property Assessor
KC	Kerry Connor	Assessor Assistant	Certified Property Assessor Assistant
DM	Dan Martin	Assessor Assistant	Certified Property Assessor Assistant
ER	Evan Roberge	Assessor Assistant	Certified Property Assessor Assistant
AD	Adam Denoncour	Assessor Assistant	Certified Building Measurer & Lister
JD	Jaron Downes	Building Data Collector	Certified Building Measurer & Lister

SECTION 1

C. PERSONNEL & QUALIFICATIONS

PERSONNEL WHO CONTRIBUTED TO THIS PROJECT

<u>ID</u>	<u>EMPLOYEE</u>	<u>AVITAR POSITION</u>	<u>NH DRA CERTIFICATION</u>
GR	Gary J Roberge	CEO, Sr Assessor	Certified Property Assessor Supervisor
LM	Loren J Martin	President, Sr Assessor	Certified Property Assessor Supervisor
MS	Mark Stetson	Assessor/Supervisor	Certified Property Assessor Supervisor
KC	Kerry Connor	Assessor Assistant	Certified Property Assessor Assistant
DM	Dan Martin	Assessor Assistant	Certified Property Assessor Assistant
ER	Evan Roberge	Assessor Assistant	Certified Property Assessor Assistant
AD	Adam Denoncour	Assessor Assistant	Certified Building Measurer & Lister

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

SECTION 1

D. DATA COLLECTION

I. Introduction to Data Collection (No data collection was part of this update)

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 who 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		STORY HEIGHT	
MAP:	LOT:	SUBLOT:	CARD #	OF	ROOF STYLE	EXT WALLS COUNT							
OWNER					FLAT	MINIMUM	1.00	1.50	1.75	2.00			
					GABLE/HIP	NOVELTY	2.50	2.75	3.00	3.50			
					GAMBREL	PREFR WD PNL	3.75	4.00	SPUT LVL				
					IRREGULAR	PREFR MTL							
PROP LOC #					MANSARD	STN ON MASN						BEDROOMS #	
DATE	INITIAL	NOTES			SALT BOX	VINYL SIDING						BATHROOMS	
					SHED	WD SHINGLE						FIXTURES	
DATE	GRANTOR	SALE PRICE	NOTES		WOOD TRUSS	INTERIOR WALLS						EXTRA KIT	
						AVG FOR USE						FIREPLACE(S)	
					ROOF COVER	DRYWALL						AC %	
					ASBEST PNL	MINIMUM						GENERATOR	
					ASBEST SHNG	PLASTERED						QUALITY EST	
					ASPHALT	PL WVD PANEL						B4-AVG-40	
					CLAY TILE	WALL BOARD						B3-AVG-30	
					CORR COMP	WOOD LOG						B2-AVG-20	
					HI QUAL COMP	FLOORING						B1-AVG-10	
					MET ALTN	CARPET						A0-AVG	
					PREFAB MTL S	CONCRETE						A1-AVG +10	
					ROLLED/COMP	HARD TILE						A2-AVG +20	
					RUBBER MEM	HARDWOOD						A3-AVG +30	
					SLATE	LINOMINYL						A4-EXC	
					STANDING SEAM	MIN PL WVD						A5-EXC +10	
					TAR GRAVEL	PARQUET						A6-EXC +20	
					WD SHINGLE	PERGO/LAMIN						A7-EXC +40	
						PINESOFT WD						A8-EXC +60	
					EXT WALLS	HEAT FUEL						A9-LUXURIOUS	
					ABOVE AVG	ELECTRIC						AA-SPECIAL USE	
					ALUM SIDING	GAS						CNCL WALL FRM/HIGHT	
					ASBEST SHNG	OIL						MASONRY	
					ASPHALT	SOLAR						REIN-CONCRETE	
					AVERAGE	WOOD/COAL						SPECIAL	
					BELOW AVG	HEAT TYPE						STEEL	
					BOARD/BATTEN							WOOD	
					BRK ON MASNRY	CERAMIC ORTZ						YEAR BUILT	
					BRK VENEER	CONNECTION						AGE CONDITION EST	
					CB STUCCO	FA DUCTED						A E F G P VP VG	
					CEDAR/REDWD	FA NO DUCTED						BLDG DEPRECIATION	
					CEMENT CL PBR	HEAT PUMP						PHYSICAL	
					CLAPBOARD	HOT WATER						FUNCTION	
					CONC OR BLK	NONE						ECONOMIC	
					DECOR BLK	RAD ELEC						TEMPORARY	
					GLASS/THERMO	RAD WTR							
					LOGS	STEAM							
					MASONITE	WALL/FLR FURN						BASE RATE CODE	

DATA COLLECTION FORM SAMPLE, (DCF)

II. Data Collection Form = DCF

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

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

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

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

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

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

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

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

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

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

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

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

History

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

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

Third Character/Why

A = Abatement/Appeal

C = Callback

H = Hearing

P = New Construction/Pickup

S = Subdivision

T = Town/Taxpayer Request

U = Update

V = Verification Process

Fourth Character/Action

E = Estimate

L = Measure & Listed or just listed after a previous measure/or used on vacant property to prevent a future unnecessary list letter.

M = Measure Only

R = Reviewed

X = Refusal with notes

Used with 3rd Character H only

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.

ACTIONS

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

- 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

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 and 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.

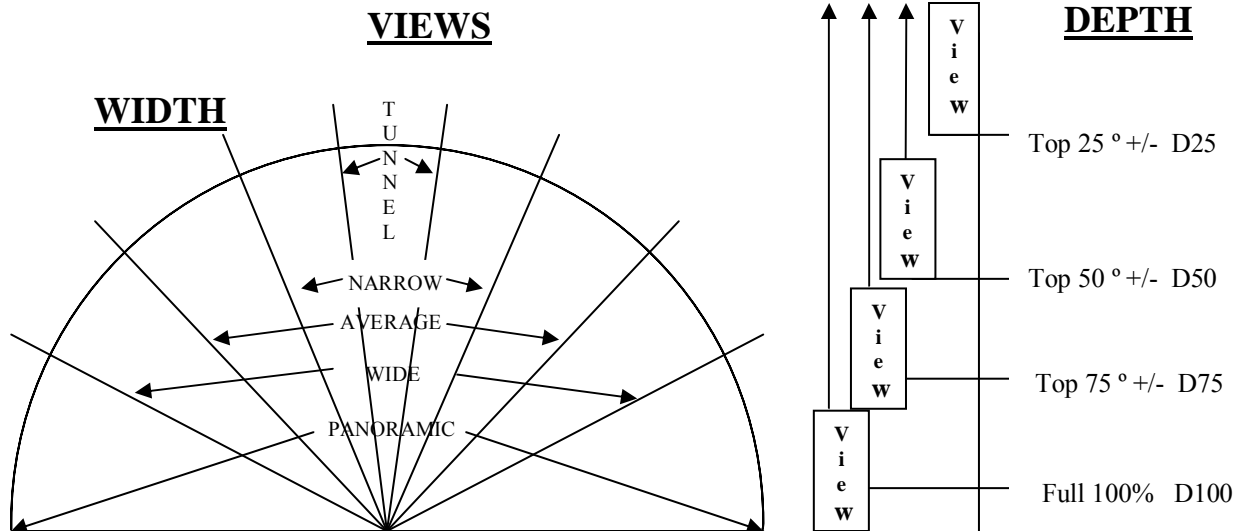
Topography

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.

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

Road Gravel/Dirt; Paved; Undeveloped.



SUBJECT *

LAK Lakes
MTS Mountains
HLS Hills
PST Pastoral
STR Streams/Rivers
LMT Lakes & Mountains

DISTANCE

CLS (or NER)
DST
EXT

Close or Near – trees are visible & distinguishable
Distant – you know there are trees but they are not distinguishable
Extreme – no visual ability to distinguish tree cover

*Descriptions can vary by town and are defined in the cost tables

View note samples: Noted as Subject/Width/Depth/Distance
MTS/TUN/D75/DST
(Tunnel View of Mountains 75% Deep, Far Away)

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

LISTING THE PROPERTY

Building Style & Normal Story Height

<u>BUILDING STYLES*</u>	<u>PREDOMINATE STORY HEIGHT</u>
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

*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, but is of seasonal use. Finished walls, floors and ceilings.
- 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.
- OPU** OPEN PORCH UNFIN - Same as OPF, however, there is little to no finish.
- 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.**

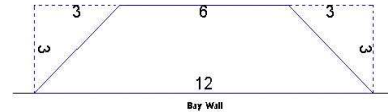
Notes:

- 1.) Attics - Attics are only classified if they are accessed by a permanent stairway. Attics which are accessed by pull down stairs or ladder are not assessed, but should be noted in the notes.
- 2.) Basements - Below grade areas with at least 5' 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.) Cathedral Ceilings - Cathedral ceiling areas must be measured when entry into the home is obtained. The area of the cathedral ceiling (length and width) must be drawn and depicted in the sketch area.
- 5.) Vaulted Ceilings - Areas where the ceiling is pitched upward, not flat by about 2 to 5 feet, but less than one-story which is the typical height of a cathedral ceiling.

Bay or Bow Window

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

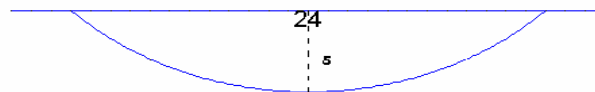
Only needed if different from other side



How to measure and sketch a bay window:

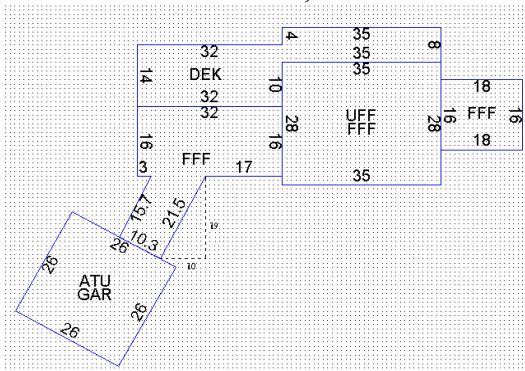
- 1.) Classify the bay window according to its appropriate story height.
- 2.) Check for basement area under the bay window upon listing.
- 3.) Bay windows are only picked up when they include floor space.

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



Angles

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



The two dashed lines form a 90° 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/FIBER:	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.
- 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.

***Custom Wood is now being called Wood/Log. Custom Wood was meant and used to mean solid wood interior, and the term custom was improperly used. As such, it is being corrected, the term custom wood and wood/log are synonymous, interchangeable and carry the same value. The overall quality grade of the house accounts for various wood and design qualities.*

HEATING FUEL

- WOOD/COAL:** Chosen only if there is no conventional heating system. Wood stoves only. (Such as in camps, cottages).
- OIL:** May be identified on the exterior by the presence of oil filler pipes, kerosene or K1 are also fuel oil.
- GAS:** LP or propane gas - these can be identified by LP gas which has a meter on the side of the house or propane gas will have a large tank on or in the ground.

ELECTRIC: Baseboards or geothermal.

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

HEATING TYPE

NONE: No heat.

CONVECTION: Heat transfer through dispersion. (Wood stove/monitor or Rennai type heat).

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

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

HOT WATER: Forced hot water through baseboards.

STEAM: Radiators.

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

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

HEAT PUMP: Electric unit which provides forced air heat, usually combined with central air conditioning.

GEO THERMAL 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 stamped concrete.

LINOLEUM/VINYL: Refers to all forms of linoleum type products of various designs and shapes. This also includes commercial grade vinyl tiles as seen in some schools and grocery stores.

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

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

PERGO/LAMINATE:	A laminate wood look floor that is very durable.
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.

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. A fixture is a bath, sink, shower, urinal, bidet, Jacuzzi tub, etc.

Commercial Baths

- 0 = None
- .5= Minimum
- 1 = Below average for use
- 2 = Average for use
- 3 = Above average for use
- 4 = Extensive for use

GENERATORS

Number of units found. Notes on size and model should be made. This option to assess as part of the building characteristic is available; however, it may or may not be implemented in this community.

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. This option to assess as part of the building characteristic is available; however, it may or may not be implemented in this community.

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:

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

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

Defined as:

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

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

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

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

XFOB

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

- a. Identified.
- b. Measured - (length & width).
- c. Units or quantity (how many) identified (when length & width not used).
- d. Condition - noted as a percentage.

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

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

Common AGP diameters and AREA calculators for round pools.

<u>Diameter</u>	<u>Area (Units)</u>	<u>Length</u>	<u>Width</u>
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.

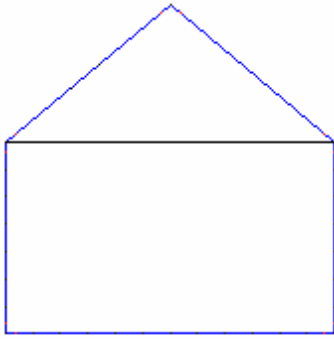
DECK - Deck refers to platforms that are not attached to the primary building. Some decks will be attached to the above ground pools.

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.

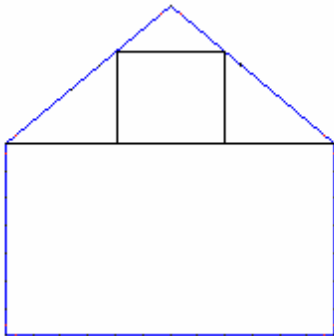
All XFOB's not picked up should be noted.

STORY HEIGHT EXAMPLES



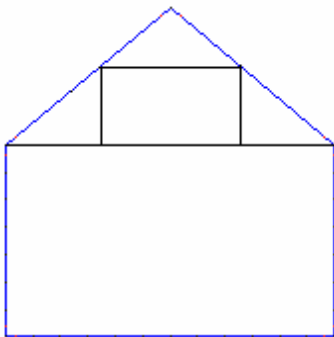
1 STORY FRAME

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



1 STORY FRAME & ATTIC

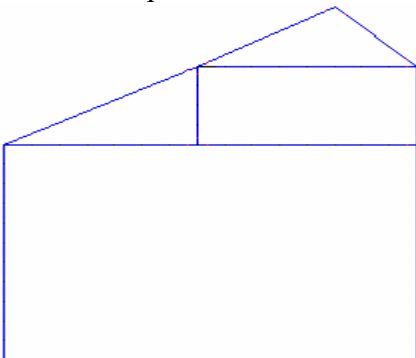
Mixture of Ranch & Cape Cod Style. Camps, Cottages & Mixtures. Low headroom. Only about 25% of the first floor space has 6' headroom on the upper floor. Could be noted as 1 story dwelling or a 1-1/2 story dwelling dependent upon market information.



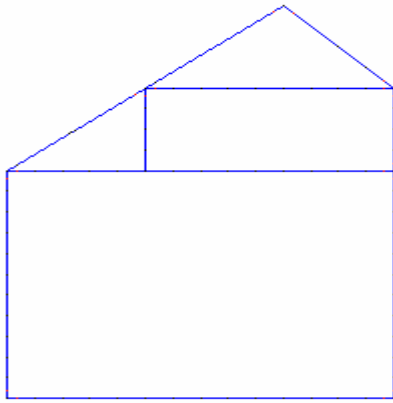
Example A

1-1/2 STORY FRAME

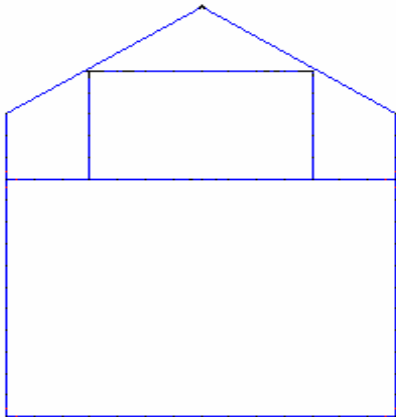
Same basic structure as above with or without shed dormers. In both cases only about 50% of the ground floor space exists in the upper floor as useable space with 6' wall height. Floor space may be larger, but ceiling slope brings the floor to ceiling height less than 6', and as a result, it is not considered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



Example B



Example A

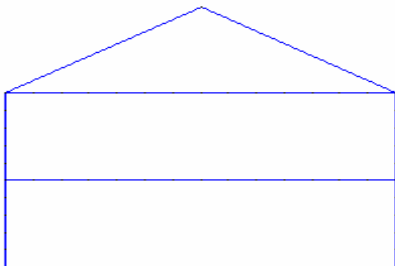


Example B

1-3/4 STORY FRAME

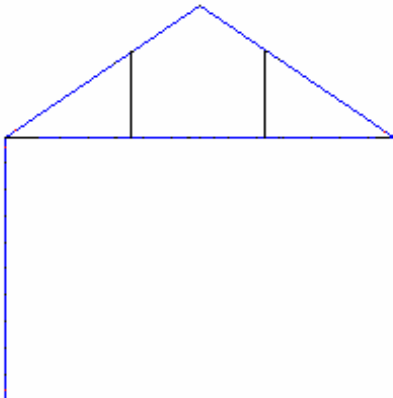
Full shed dormer or very high pitch roof without dormer found throughout the state. Second floor area is about 75% or more of the first floor area.

See Example A & B Left



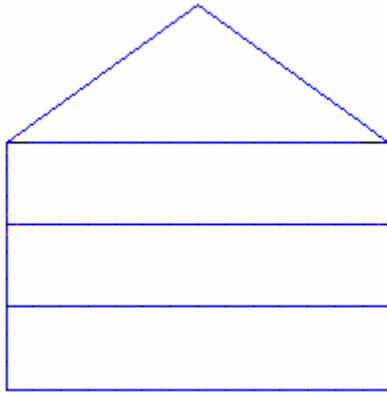
2 STORY FRAME

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.



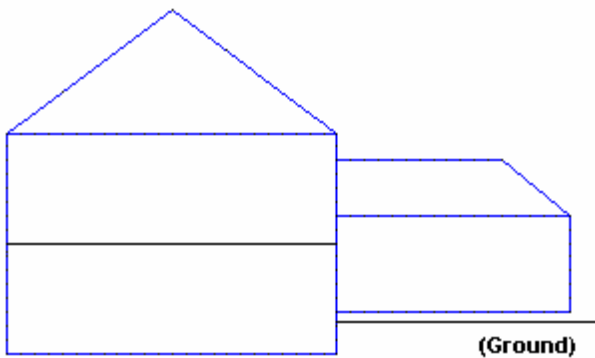
2 STORY FRAME & ATTIC

Has a higher pitch in roof. Stairs to third floor, providing only about 25% useable space in the 3rd floor attic area.

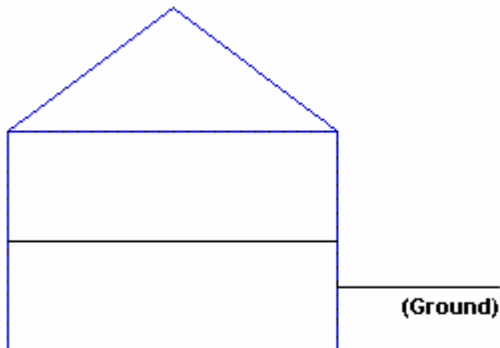


3 STORY FRAME

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.

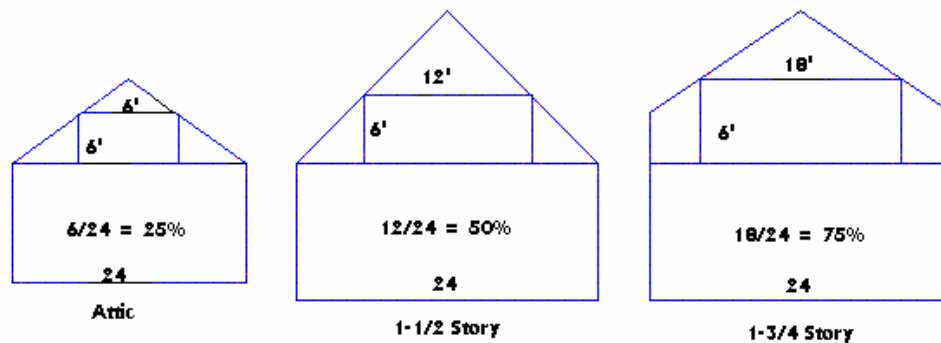


SPLIT ENTRY - one story Ranch Style Home $\frac{1}{2}$ of lower floor foundation exposed.

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

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

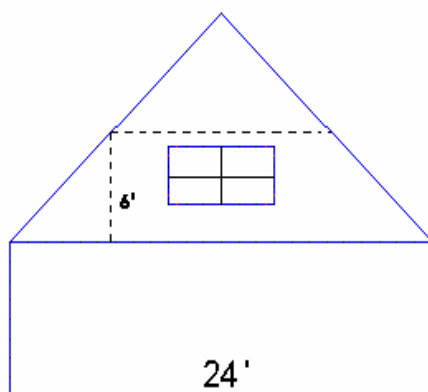
Example: Method 1



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

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

Example: Method 2



Computation:

$6 \times 2 = 12$ (12' total non livable space)

$24 - 12 = 12$ (12' total living space)

$12/24 = 50\% = \text{Half Story}$

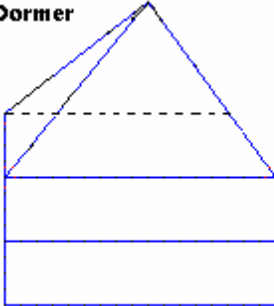
*Note: Estimate 6' ceiling height. Normally, this is just below or at window top. It is important to know where the first floor ends and the second floor begin, via window view, as high exterior side walls may not mean higher first floor ceiling and this may increase the potential second floor area.

Dormers

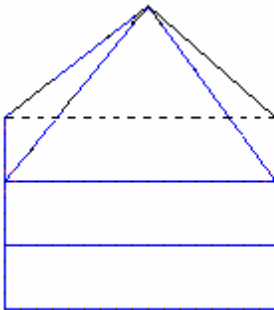
Dormers are projected roof lines that may or may not be considered as livable area. When dormers are of considerable size, they contribute to the livable area. The additional area supplied by the dormer must be included in the determination of story height.

EXAMPLES:

Dormer



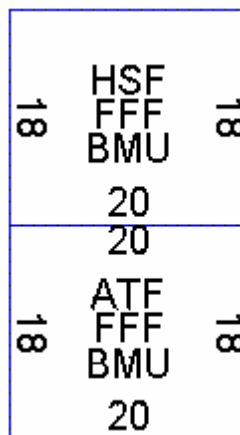
Normally, this is 2-1/2 story house without a dormer. Due to the addition of a full or at least 3/4 length dormer, we now have a 2-3/4 story house. Full dormer means from one end to the other. 3/4 dormer means the dormer covers at least 3/4 of the total distance from end to end.

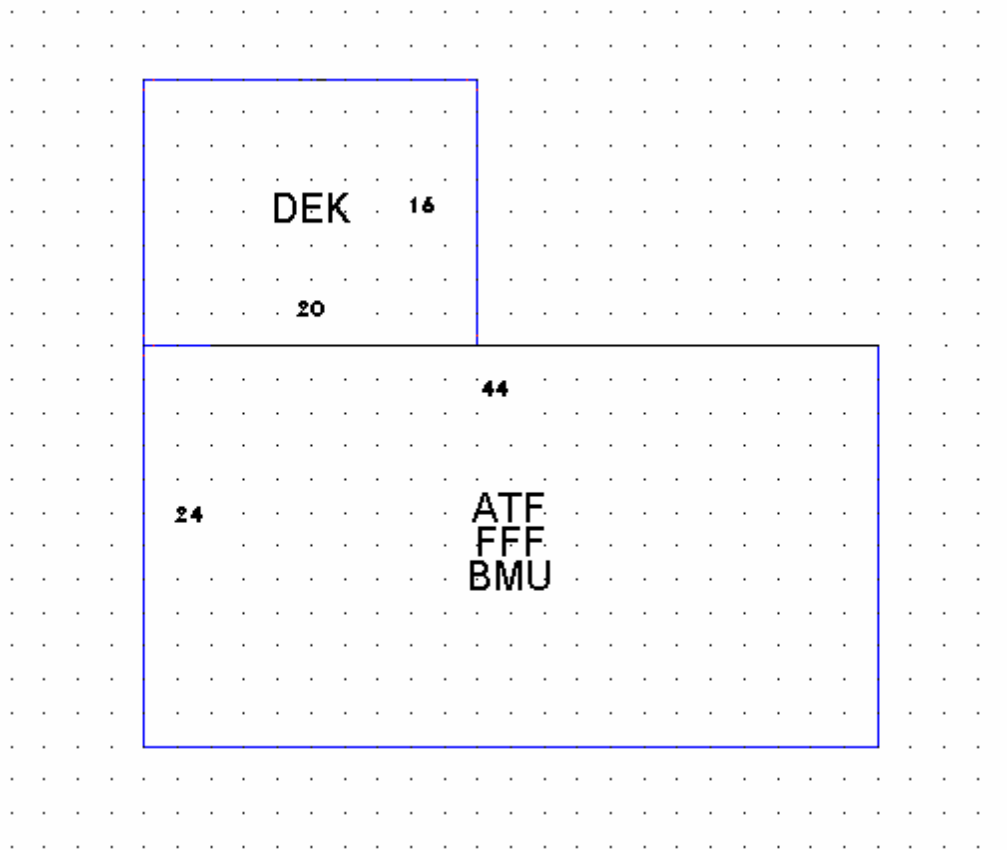


The addition of a dormer to each side of the house can transform a 2-1/2 story house to a 3 story house if full dormers or 2-3/4 story if partial dormers. It is important to note the size of the dormers, whether half, 3/4 or full.

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.

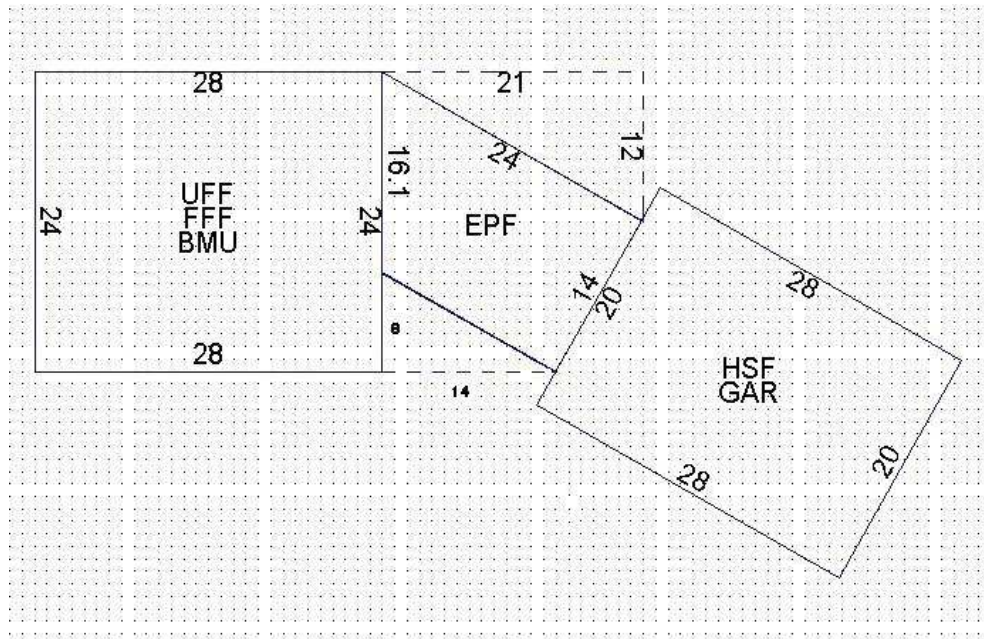
Represents dormer addition





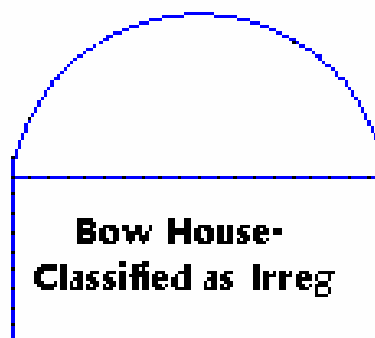
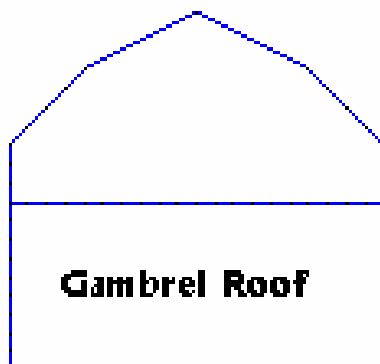
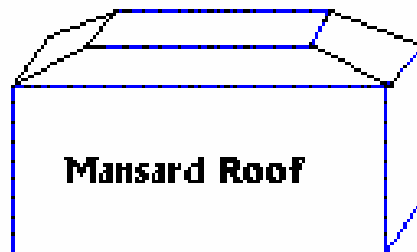
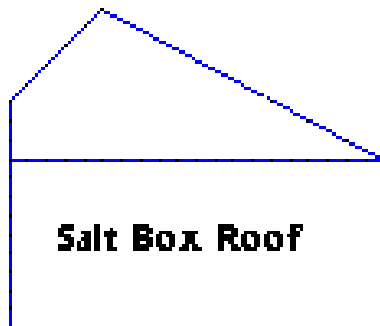
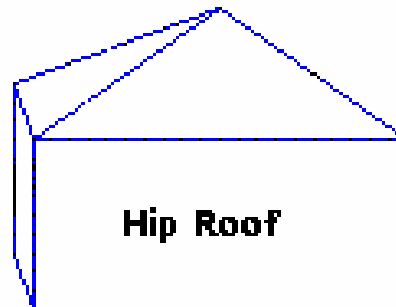
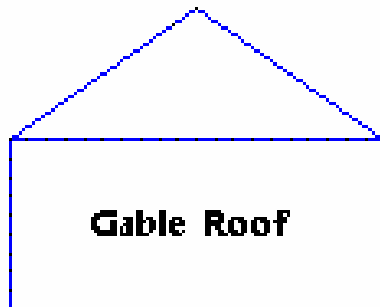
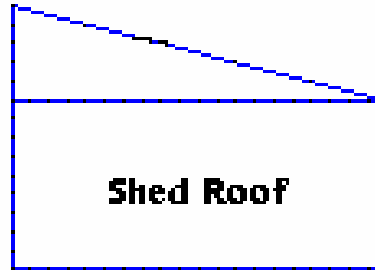
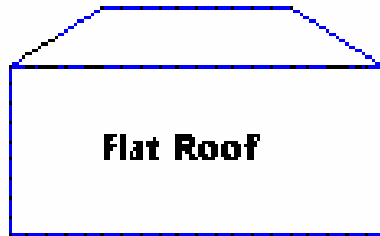
The grid on the back of the DCF is used to draw a sketch of the building to scale. Each point on the grid represents 2 feet, unless otherwise noted by the field person on the sketch.

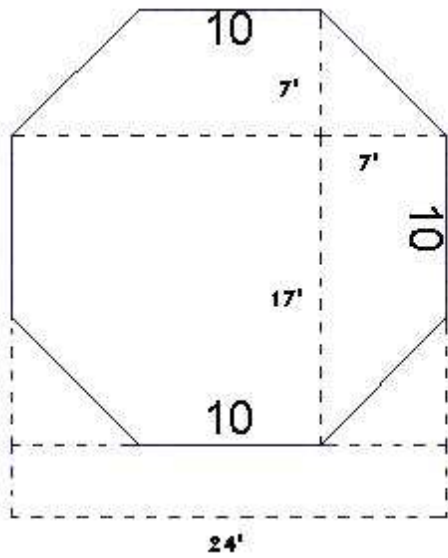
Each section is labeled by existing floors starting with the attic, upper floors, first floor or ground floor and then the basement. Order of the labels does not affect the value, but it does look more correct when labeled top down.



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.

SECTION 2

PRIOR DRA GENERAL STATISTICS

Prior Sales Analysis Information

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

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

<i>Assessment to sales ratio:</i>	<i>90% to 110%</i>
<i>Coefficient of Dispersion (COD):</i>	<i>Not Greater Than 20</i>
<i>Price Related Differential (PRD):</i>	<i>.97 to 1.03</i>
<i>Difference between Strata:</i>	<i>5%</i>
<i>Strata:</i>	<i>Land only</i>
	<i>Residential Land & Buildings</i>
	<i>Commercials</i>
<i>Confidence Level:</i>	<i>90%</i>

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 or USPAP Standard 6. 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 2015

Overall Median Assessment to Sales Ratio:	<u>110.7%</u>
Coefficient of Dispersion:	<u>19.4</u>
Price Related Differential:	<u>1.09</u>

	<u>Ratio</u>	<u>COD</u>
Residential Land Only Sales:	<u>N/A</u>	<u>N/A</u>
Residential Land & Building Sales:	<u>110.7%</u>	<u>19.4</u>
Commercial Land & Building Sales:	<u>N/A</u>	<u>N/A</u>

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**
- H. TELECOMMUNICATIONS &
UTILITIES**

A. Three Approaches to Value

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

In mass appraisal, the income approach is generally of limited use as it requires the property owners to provide income and expense information that, for the most part, they are unwilling to provide and do not have to provide by law. When it is provided, it is almost always with the stipulation that the information be kept confidential. For the above reasons, the income approach is mostly used as a general check against the market 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.

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

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

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

Although the three-approach system has become widely used, the Market Approach is clearly the central, if not the only relevant approach in estimating the value of some types of properties. The rationale of the Market 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 Market 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 3rd 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.

<i>MARKET MODIFIED COST APPROACH TO VALUE</i>
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This approach to valuing a large universe of properties, such as an entire municipality, is the most common approach used in mass appraisal. 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.

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, 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 in 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.

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 1st, 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 Subdivision Regulations in effect as of 4/1/2016.

Zone 1 – Residential (Res) Area – Minimum land area is one (1.0) acres. Frontage – No minimum frontage is specified, however, two hundred (200) feet is used.

C. Town Parcel Breakdown

Wentworth Parcel Count

	# of Parcels	Value
RESIDENTIAL LAND ONLY (not including current use):	155	\$ 4,029,500
RESIDENTIAL LAND ONLY WITH CURRENT USE:	213	\$ 1,766,425
RESIDENTIAL LAND & BUILDING (not including current use): Median: \$ 143,800	317	\$ 47,233,000
RESIDENTIAL LAND & BUILDING WITH CURRENT USE:	108	\$ 17,826,941
MANUFACTURED HOUSING ON OWN LAND:	64	\$ 4,538,839
MANUFACTURED HOUSING ON LAND OF ANOTHER:	55	\$ 344,700
RESIDENTIAL CONDOMINIUMS:	Included in Residential Buildings	
DUPLEX & MULTI-FAMILY:	11	\$ 1,970,674
COMMERCIAL/INDUST. LAND ONLY (not including current use):	4	\$ 196,600
COMMERCIAL/INDUST. LAND & BUILDING (not including current use):	12	\$ 4,948,300
COMMERCIAL/INDUST. WITH CURRENT USE:	5	\$ 2,385,330
UTILITY:	6	\$ 8,425,200
TOTAL TAXABLE:	950	\$ 93,665,509
TOTAL EXEMPT/NONTAXABLE:	51	\$ 7,102,900
TOTAL NUMBER OF PARCELS:	1001	
(TOTAL NUMBER OF CARDS):	1075	
PROPERTIES WITH VIEWS (included above):	130	
PROPERTIES WITH WATER FRONTAGE (included above):	188	
DRA CERTIFICATION YEAR:	2016	

LARGEST PROPERTIES

You do not have any individual properties that either represent at least 10% of the total taxable assessed value or have an assessed value of at least \$25 million.

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, a review of the Department of Revenues sales ratio studies for 2013, 2014, and 2015, and an analysis of two paired sales or properties that sold twice.

<u>Sales Analysis Results</u>	<u>Year</u>	<u>Median Ratio</u>	<u>Year</u>	<u>Median Ratio</u>
	2013	1.141	2014	1.047
	2014	1.047	2015	1.173
	2015	1.173	2016	1.152

To determine the trend factor for 2014 using the sales analysis, we took the difference between the 2013 and 2014 ratios (0.094), divided that number by the 2013 ratio of 114.1% which resulted in a positive trend factor of 8.24%, or 0.687% per month.

To determine the trend factor for 2015 using the sales analysis, we took the difference between the 2014 and 2015 ratios (0.126), divided that number by the 2014 ratio of 104.7% which resulted in a negative trend factor of 12.03% or -1.003% per month._

To determine a trend factor for 2016 using the sales analysis, we took the difference between the 2015 and 2016 ratios (0.021), divided that number by the 2015 ratio of 117.3% which resulted in a positive trend factor of 1.79% or 0.149% per month.

The average of this analysis suggests a negative 0.056% per month trend.

DRA Equalization Ratio Study

<u>Year</u>	<u>Median Ratio</u>
2013	107.5%
2014	107.5%
2015	110.7%

The fact that the 2013 and 2014 DRA ratios are same indicates that there was no market change between those years, so there is no trend factor for 2014.

To determine the trend factor for 2015 using the DRA figures, we took the difference between the 2014 and 2015 ratios (3.2), divided that number by the 2014 ratio of 107.5% which resulted in a negative trend factor of 2.98% or -0.248% per month.

We also analyzed 2016 qualified sales through 4/1/2016; however, as this analysis reflected only a portion of 2016, the DRA ratio for the entire year doesn't exist.

The average of this analysis suggests a negative 0.069% per month trend.

In addition, we completed a paired sales study which represents a trend from 2010 through 2016.

<u>Sale #</u>	<u>Map/Lot</u>	<u>Sale #1</u> <u>Date/Price</u>	<u>Sale #2</u> <u>Date/Price</u>	<u>Percent</u> <u>Change</u>	<u>Mos.</u> <u>Between</u> <u>Sales</u>	<u>% Per</u> <u>Month</u>
1.	5-4-19	12/10 \$50,000	12/15 \$45,000	-10.0	60	-0.17
2.	13-3-18	9/12 \$25,900	11/14 \$34,900	34.7	26	1.33

The average of these sales suggests a positive 0.58% per month trend.

Summary

The conclusions reached by each analysis provide conflicting results, suggesting a market appreciation of 0.58% per month to a market decline of 0.069% per month. Due to those conflicting results and because the magnitude of the change indicated by each approach is minimal, it is my opinion that no time trend be applied.

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 humorous, 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:

NC

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

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 is then compared to a cost manual, like Marshall & Swift and/or local contractor information to determine the local building square foot cost.

*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 **actual area** and an **effective area** which is the actual area times a cost adjustment factor. Each assessment property record card shows the actual area, cost factor and effective area of each section/floor of the building. The cost factor adjustments are consistent through the town.*

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

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

H. Telecommunications & Utilities Valuation

1. Telecommunication

Assumptions

- a.) DOT miles of road to be accurate and complete.
- b.) Data provided by companies to be accurate and complete.
- c.) Width of Public Right-of-Way (PRW) to be 10 feet.
- d.) If no data provided, pole count will be estimated as follows: Linear feet of roads ÷ 175, 60% joint ownership and 40% good. RCN of average poles is \$1,100.
- e.) Methodology, # poles x replacement cost x % ownership x % good = valuation.
(% ownership, example-if 1,000 poles are in use and 500 are 100% owned and 500 are 50% (= 250 poles whole poles.) Total whole poles = 750 or 75% ownership)
(% good is the average age times 2.5% per year based on 40 years life & 80% maximum depreciation, deducted from 100.) (ie) 30 years @ 2.5% per year = 75% depreciation, 100 - 75 = 25% good

2. Utilities

Assumptions

- a) Report of inventory provided by each utility is accurate.
- b) If no original year in service provided, an estimate will be made.

Methodology – Replacement Cost New Less Depreciation

The nationally recognized Whitman, Requardt & Associates, LLP Handy-Whitman Index of Public Utilities Construction Costs manual will be used to trend original costs forward to the present year or the valuation base year for the municipality. As an example:

Towers – Reported Original Cost \$150,000 Year in Service 1984

1984 Index = 233

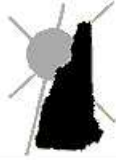
2009 Base Year Index = 553

$150,000 \div 2.33 = 64,377.68 \times 5.53 = \$356,008.57$ Replacement Cost New

This replacement cost must then be depreciated for age.

If that depreciation was 59%, the value would be $\$356,008 \times 41\%$

Good = \$145,964 or \$146,000, rounded.



Avitar Associates of New England, Inc.

Municipal Services Company

**PUBLIC UTILITY
ASSESSMENT REPORT
For
Town of Wentworth
2016**

**New England Power
New England Hydro
NH Electric Coop**

**Gary J. Roberge, Sr. Assessor, CNHA #59
NH DRA Certified Assessor Supervisor
Avitar Utility Assessor Since 1986**

September 1, 2016

**Town of Wentworth
Catherine Stover
Board of Selectmen
P.O. Box 2
7 Atwell Hill Road
Wentworth, NH 03282**

Re: Assessment of Your Public Utilities

Dear Board Members:

As the utility assessor for Avitar Associates of NE, Inc., I have enclosed my assessment report for the above-referenced subject.

The attached report is a complete review and explanation of my market value opinion as of 4/1/16, as well as pertinent facts resulting in this opinion.

I have relied upon the data provided by New England Power, New England Hydro & NH Electric Coop identifying all their property in the town. No field data collection was undertaken by me or anyone from my office.

All assumptions and limiting conditions are identified in this report.

Sincerely,



**Gary J. Roberge, Sr. Assessor, CNHA
CEO, Avitar Associates**

GJR/sjc

Objective

To determine the fair market value of the public utility properties in your town.

New England Power
New England Hydro
NH Electric Coop

Fair Market Value

Property taxes in New Hampshire are based on a property's full and true value in money which the NH courts and NH Board of Tax & Land Appeals have determined to be fair market value. The most commonly used and accepted definition for Fair Market Value is:

The most probable price which a property would bring in an open and competitive market, with reasonable exposure, the buyer and seller each acting prudently and knowledgeably and neither affected by undue stress, stimulus or outside forces. Implicit in this definition, are the following:

1. Buyer and seller are typically motivated.
2. Both are well informed and acting in their best interest.
3. A reasonable time is allowed for exposure in the market.
4. No outside forces exist to buy or sell or otherwise control the sale or sales price.
5. Price is paid in terms of cash unaffected by special or creative financing.

These are three accepted approaches to fair market value:

1. Comparable Sales Approach
2. Capitalized Income Approach
3. Replacement Cost Less Depreciation Approach

Although only one approach applies in the writer's opinion, all three are discussed and an explanation provided as to why they do or do not apply in this situation.

Comparable Sales Approach

This approach assumes the existence of similar properties which have sold and the assessor/appraiser can review and make adjustments to the comparables to develop an opinion of value for the subject property. Implicit in this approach is the existence of arms-length, fair market sales data. Since all public utility property sales are heavily regulated by the local and/or Federal Public Utilities Commission, they are not arms-length fair market transactions. They are rather closely related to Netbook Value, which is the remaining value of the original cost and any added infrastructure investment that has not been recaptured. It has nothing to do with the value of the remaining assets still in service and generating income. **As such, it is my opinion that the Comparable Sales Approach to develop an opinion of market value is not valid.**

Capitalized Income Approach

This approach assumes the availability of accurate income and expense information for the property being assessed and that market data can be found for similar properties to correlate the subject's income and expense information that is provided to be market related. It further assumes normal market conditions, such as risk and no outside forces regulating income. Here again, the problem with using this approach is that the income is governmentally regulated, as well as virtually guaranteed and as such does not follow generally accepted rules of the market income approach. A rate of return of and on the investment is fairly guaranteed and total failure is not allowable for the good of the public. This is unlike reality for other income producing properties in the fair and open market for which the income approach to value was developed. Further, while we can hypothesize the income and expenses within the taxing jurisdiction, due to the interaction with other utilities within the New England Grid with pole and line sharing, as well as power pass through, local assets can be providing income elsewhere, while local income can be dependent on assets of others elsewhere. This intermingling for the good of the public, is what makes the income approach very speculative due to the assumptions, estimates and allocations necessary. This is true in my opinion whether you look at the valuation locally or even statewide because the UNIT, so to speak, is not one company but rather all of them working together to maintain the Electrical Grid for the betterment of the public beyond the local community, as well as beyond the state boundaries. One cannot exist without the other and as such, the so called UNIT is not any one company. As such, it is my opinion that to attempt to use the Income Approach, beyond the known problems of protected return, regional monopoly and protection against failure issues that do not exist for the properties that the market income approach was developed for, the amount of estimates, hypotheses and allocations that are needed make the results highly unreliable. **Based on the above, it is therefore my opinion that this approach is also inappropriate.**

Replacement Cost Less Depreciation

This approach is based on the principal of substitution. It assumes that a prudent purchaser will pay no more for any real property than the cost of acquiring an equally desirable substitute. And, in this case, acquiring a substitute means determining the replacement cost and depreciating for age. This approach is very useful when confronted with unique properties such as Public Utility Companies, where no substitutes exist or arm's length sales exist. As such, to develop an opinion of market value for the property, one must develop what it would cost to replace it and then allow depreciation for age to arrive at a reasonable opinion of market value for the property that exists in that jurisdiction. This approach values what actually exists in the local jurisdiction. As a rate of return of and on the investment is virtually guaranteed, as well as the fact that if any part is destroyed by accident or nature, it will be promptly rebuilt. Cost data and accurate age life depreciation data is readily available. Therefore, it is the most practical and accurate method of developing an opinion of market value in my judgment whether locally, statewide or even New England wide.

Age / Life depreciation data is readily available within the data of the utility companies themselves. As a rate of return is virtually guaranteed of and on the investment, the need for any type of economic depreciation is nullified in my opinion, because, while the rate of return is controlled and may be below general market investor desired returns, at times, the risk inherent in normal investments has been removed as has normal market competition! As such, in my opinion, regulation is as positive, if not more positive, than the regulated rate of return is negative.

The “Encyclopedia of Real Estate Appraising”, Third Edition 1978, by Edith J. Friedman, Published by Prentice Hall, Inc., states on Page 68,

“The cost approach is often the only method suitable for estimating the value of special purpose properties such as churches, funeral homes and schools. Similarly, in the case of residential properties, unique or highly individualized structure for which there are no effective market comparisons can frequently be appraised only by the Cost Approach.”
(Underline added for emphasis).

In the writers’ opinion, public utilities clearly fall into this group.

Assumptions & Limiting Conditions

1. The data provided by New England Power, New England Hydro & NH Electric Coop was a complete and accurate inventory for the Town.
2. No asset still in use will depreciate more than 80% despite actual age.
3. No item of the inventory should depreciate to zero value until it has failed.
4. As this is a highly regulated public utility, it is my opinion that I am limited to the use of only the Replacement Cost New Less Depreciation Approach to establish an opinion of market value as discussed on the prior pages of this report.
5. Non-Utility land, owned by New England Power, New England Hydro & NH Electric Coop is valued similarly to all other land in the town.
6. When no data is provided, data from surrounding communities is used to determine a depreciated tower and lines value.

Replacement Cost New Less Depreciation Approach to Value, (RCNLD)

The first step in this approach is to inventory or acquire an inventory of all of the subject property assets by category, original year in service and original cost. This was not done by the writer, but rather provided by New England Power, New England Hydro & NH Electric Coop and assumed to be complete and accurate. That provided report can be found in the Exhibits section.

The original costs, or in the case of NHEC, the average cost by classification were then trended forward from the original year, by using a nationally recognized utility cost trend manual, The Handy-Whitman Index of Public Utility Construction Costs, published annually by Whitman, Requardt & Associates, LLP, to arrive at the total replacement cost.

The average life expectancy, based on the data provide by other utilities varies by classification. The following is the depreciation schedule developed from the most recent data:

Electrical

Transmission	2.25% Per Year	44.4 Year Life Average Life
Transformers	2.50% Per Year =	40 Year Life
Distribution Poles & Lines	2.25% Per Year =	44.4 Year Life
Overhead Conductor	2.00% Per Year =	50 Year Life
Conduit	1.75% Per Year =	57 Year Life
Meters & Lights	2.50% Per Year =	40 Year Life

Gas

Transmission & Distribution Systems	1.5% Per Year = 66.6 Year Life
Meters & Regulators	2.25% Per Year = 44.4 Year Life

Water

Transmission & Distribution Systems	3.00% Per Year = 33 Year Life
Meters & Other Equipment	3.00% Per Year = 33 Year Life

Max Depreciation – All Utility Categories is 80%

Although this is a regulated utility, it also received a protection, if not a guaranteed rate of a return of/on the investment at an accelerated rate, meaning their investment is returned long before the items life expires and/or needs to be replaced, means the company carries a zero value for that item, despite it still being in use and earning income. This is the reason “Netbook” is such a low value. It only represents the value of the utility yet to be returned, while all other parts of the utility carry a “zero value”. Not a realistic approach to market value.

I found no need for any additional economic depreciation.

Final Opinion of Market Value 4/1/2016

List each utility and total market value

New England Power - \$2,557,000

New England Hydro - \$2,822,000

NH Electric Coop - \$2,902,300

Land rights or easements are not included here, but listed and valued on each property record card, according to the concurrent town wide revaluation.

The following spreadsheets showing the Replacement Cost New Less Depreciation (RCNLD) approach to value, document the final values stated above.

Note: In the case of New Hampshire Electric Coop (NHEC), who maintain an accounting method called “mass averaging” where no accurate original costs or age data is available, use of average original costs and average age data in the trending analysis has the potential for erroneous results. As such, the writer recognizes this as allowed for “averaging error” reduction in the resulting total value, as noted on the reports in the spreadsheets of NHEC.

Certification/Resume

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

1. The statements contained herein are accurate and true.
2. The analysis and results are my personal unbiased professional opinion and conclusions.
3. I have no present or prospective interest in the property.
4. I am aware of no bias with respect to this property or any part of this report.
5. My analysis, opinion and conclusions are my own based in whole or in part on my past 30 years assessing utilities here in New Hampshire.


Gary J. Roberge, CEO Avitar Associates, Inc.
Sr. Assessor, CNHA #59
NH DRA Certified Assessor Supervisor

Gary James Roberge
Avitar Associates
150 Suncook Valley Highway
Chichester, NH 03258 (603)798-4419

Experience:

- 2005 – Present** **CEO/Sr. Assessor, Avitar Associates of NE, Inc., Chichester, NH**
Software or Assessing Services in over 160 of the 230 NH Municipalities.
- 1986 – 2005** **President/Sr. Assessor of Avitar Associates of NE, Inc., Chichester, NH**
Avitar is the largest NH based Municipal Services Company, established in 1986 and incorporated in 1989.
- 1981 – 1986** **Chief Assessor & Software Consultant, MMC, Inc, Chelmsford, MA**
Responsible for some twenty (20) employees, and all revaluations in Maine, Vermont, New Hampshire as well as all software design and maintenance.

Education:

University of New Hampshire, Durham NH. Graduated 1976
Bachelor of Science in Forestry – Minors in Hydrology/Computer Science
IAAO Course I – Residential appraising
IAAO Course II – Income approach to value
IAAO Course 201 – Advanced Income Approach to Value
IAAO Course 301 – Mass Appraisal of residential
IAAO Course 302 – Mass Appraisal of income producing properties
IAAO Course 400 – Assessment Administration
IAAO Workshop 158 – Highest & Best Use
NH DRA Courses – Assessing statute; Condominium appraisal; Current use; Sales Ratio Study
IAAO Course 150 – Standard of Practice & Professional Ethics
USPAP – 2001 Uniform Standards of Professional Appraisal Practice
USPAP – 2010 One Day Update / 2016 One Day Update
NH State Statutes/2010 Update Class

Professional Designations or Affiliations:

IAAO - International Assoc. of Assessing Officials
NHAAO - NH Assoc. of Assessing Officials
CNHA - Certified NH Assessor #59
State of NH DRA - Certified Property Assessor Supervisor
Assessing Standards Board Member 2001 - 2006
Lawton B. Chandler Assessment Achievement Award - 2006
View Valuation Expert, BTLA and Superior Court

Qualified as Expert Witness Status in the Following County Superior Courts:

Belknap County	Rockingham County
Carroll County	Sullivan County
Cheshire County	Strafford County
Hillsborough County	Coos County
Merrimack County	Board of Tax & Land Appeals

AVITAR ASSOCIATES OF NEW ENGLAND INC.

Utility Valuation Report Listing

(Using Handy Whitman Cost Index Manual -- North Atlantic Section)

UTILITY NAME: WENTWORTH NHEC 2016

UTILITY VALUATION YEAR: 2016

Description	Original Cost	Replacement Cost	Depreciation	Assessment Value
E362 DISTR, STATION EQUIPMENT	\$ 102,831	\$ 331,578	% 0.756751	\$ 80,656
E364 DISTR, POLES,TOWERS & FXT	\$ 900,614	\$ 2,343,767	% 0.756750	\$ 570,121
E365 DISTR, OVER CONDUCT & DEW	\$ 1,648,903	\$ 5,797,543	% 0.706000	\$ 1,704,478
E367 DISTR, UNDER COND & DEVIC	\$ 130,547	\$ 418,861	% 0.655251	\$ 144,402
E368 DISTR, PAD TRANSFORMERS	\$ 323,475	\$ 1,006,968	% 0.756750	\$ 244,945
E369 DISTR, SERVICES OVER&UND	\$ 148,245	\$ 371,305	% 0.705999	\$ 109,164
E370 DISTR, METERS INSTALLED	\$ 59,614	\$ 107,136	% 0.807497	\$ 20,624
E373 DISTR, STR LIGHTS OVERHD	\$ 50,359	\$ 145,131	% 0.807498	\$ 27,938

GRAND TOTALS FOR WENTWORTH NHEC 2016:

\$ 3,364,588

\$ 10,522,289

\$ 2,902,300*

* Value Rounded To Nearest Hundred

OWNER INFORMATION				SALES HISTORY				PICTURE							
NEW ENGLAND POWER COMPANY				Date		Book		Page		Type		Price		Grantor	
PROPERTY TAX DEPARTMENT															
40 SYLVAN RD															
WALTHAM, MA 02451-2286															
LISTING HISTORY															
08/02/16 GRVL															
08/13/12 GRPR															
10/26/11 MI															
06/08/06 RV															
TRANSMISSION LINES. 06/08/2006 - CREATED PARCEL, WAS NOT CREATED DURING CONVERSION FROM UNIVERS; 8/16; TOWER RATE = DEPRECIATED OVERALL TOWER & LINES;															
NOTES															
EXTRA FEATURES VALUATION												MUNICIPAL SOFTWARE BY AVTAR			
Feature Type		Units		Length x Width		Size Adj		Rate		Cond		Market Value		Notes	
UTILITY		133						100		13,000.00		100		1,729,000	
ROW		276						100		3,000.00		100		828,000	
														2,557,000	
PARCEL TOTAL TAXABLE VALUE												WENTWORTH ASSESSING OFFICE			
Year		Building		Features		Land									
2014		\$ 0		\$ 1,396,600		\$ 0									
				Parcel Total:		\$ 1,396,600									
2015		\$ 0		\$ 1,396,600		\$ 0									
				Parcel Total:		\$ 1,396,600									
2016		\$ 0		\$ 2,557,000		\$ 0									
				Parcel Total:		\$ 2,557,000									
LAND VALUATION												Zone: RES Minimum Acreage: 1.00 Minimum Frontage: 200			
Land Type		UTILITY-ELEC		Neighborhood: E		Cond		Ad Valorem		SPI		R		Tax Value Notes	

PICTURE		OWNER		TAXABLE DISTRICTS		BUILDING DETAILS	
		NEW ENGLAND POWER COMPANY PROPERTY TAX DEPARTMENT 40 SYLVAN RD WALTHAM, MA 02451 -2286 Account Number:		District Percentage		Model: Roof: Ext: Int: Floor: Heat: Bedrooms: Baths: Extra Kitchens: A/C: Quality: Com. Wall: Stories:	
		PERMITS		Notes		Fixtures: Fireplaces: Generators:	
Date Permit ID Permit Type							
<div></div>						Base Type:	
						BUILDING SUB AREA DETAILS	
						2016 BASE YEAR BUILDING VALUATION	
						Year Built:	
						Condition For Age:	
						Physical:	
						Functional:	
						Economic:	
						Temporary:	
						%	

OWNER INFORMATION				SALES HISTORY				PICTURE					
NEW ENGLAND HYDRO TRANSMISSION C/O PROPERTY TAX DEPT 40 SYLVAN RD. WALTHAM, MA 02451-2286				DateBookPageTypePrice Grantor									
LISTING HISTORY				NOTES									
08/02/16 GRVL 08/13/12 GRPR 10/26/11 MI 06/08/06 RV				TRANSMISSION LINES. 06/08/2006 - CREATED PARCEL. WAS NOT CREATED DURING CONVERSION FROM UNIVERS; 8/16; TOWER RATE = DEPRECIATED OVERALL TOWER & LINES;									
EXTRA FEATURES VALUATION								MUNICIPAL SOFTWARE BY AVTAR					
Feature Type		Units Length x Width		Size Adj		Rate		Cond		Market Value		Notes	
UTILITY		68		100		41,500.00		100		2,822,000		2,822,000	
PARCEL TOTAL TAXABLE VALUE												WENTWORTH ASSESSING OFFICE	
Year		Building		Features		Land							
2014		\$ 0		\$ 2,289,800		\$ 0							
2015		\$ 0		\$ 2,289,800		\$ 0							
2016		\$ 0		\$ 2,822,000		\$ 0							
Parcel Total: \$ 2,822,000													
LAND VALUATION													
Zone: RES Minimum Acreage: 1.00 Minimum Frontage: 200				Site:				Driveway:		Road:			
Land Type UTILITY-ELEC Neighborhood: E				Cond				Ad Valorem SPI R		Tax Value		Notes	
0 ac													

PICTURE		OWNER		TAXABLE DISTRICTS		BUILDING DETAILS					
		NEW ENGLAND HYDRO TRANSMISS C/O PROPERTY TAX DEPT 40 SYLVAN RD. WALTHAM, MA 02451 -2286 Account Number:		District		Model:					
				Percentage		Roof:					
						Ext:					
		PERMITS				Int:					
		Date	Permit ID	Permit Type	Notes	Floor:		Heat:			
						Bedrooms:		Baths:		Fixtures:	
						A/C:		Extra Kitchens:		Fireplaces:	
						Quality:				Generators:	
						Com. Wall:					
						Stories:					

OWNER INFORMATION				SALES HISTORY				PICTURE				
NH ELECTRIC COOPERATIVE INC 579 TENNEY MTN HWY PLYMOUTH, NH 03264-3154				Date	Book	Page	Type	Price	Grantor			
				NOTES								
LISTING HISTORY				TRANSMISSION LINES. 06/08/2006 - CREATED PARCEL, NOT ENTERED DURING CONVERSION FROM UNIVERS. '11 INVENTORY STATES 65.17 MILES OF DISTR. LAND; 8/16; 1492 POLES;								
08/13/12 GRPR												
10/26/11 MI												
10/14/11 MI												
06/08/06 RV												
EXTRA FEATURES VALUATION								MUNICIPAL SOFTWARE BY AVTAR				
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes	WENTWORTH ASSESSING OFFICE				
UTILITY	100		100	29,023.00	100	2,902,300						
						2,902,300						
PARCEL TOTAL TAXABLE VALUE												
Year	Building	Features		Land								
2014	\$ 0	\$ 1,676,600		\$ 0		Parcel Total: \$ 1,676,600						
2015	\$ 0	\$ 1,676,600		\$ 0		Parcel Total: \$ 1,676,600						
2016	\$ 0	\$ 2,902,300		\$ 0		Parcel Total: \$ 2,902,300						
LAND VALUATION												
Zone: RES	Minimum Acreage: 1.00	Minimum Frontage: 200	Site:		Driveway:	Road:						
Land Type UTILITY-ELEC	Neighborhood: E		Cond	Ad Valorem	SPI	R	Tax Value	Notes				

SECTION 4

CAMA SYSTEM

A. INTRODUCTION TO THE AVITAR CAMA SYSTEM

A. INTRODUCTION TO THE AVITAR CAMA SYSTEM

THE POINT SYSTEM - An Industry Standard

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

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

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

POINTS

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

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

Roof Style & Cover	Example – Gable or Hip/Asphalt
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	
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 – 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	<p>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.</p> <p>The Adjusted Base Rate is then multiplied by the total effective area of the house to develop a replacement cost new for that structure.</p>
Bedroom & Bathroom Data	<p>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.</p>

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

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

EXAMPLE:

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

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 than expanding the footprint which involves site work and foundation work.

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>	<u>Normal Age Depreciation is</u>
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	=	x 28%
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 1st 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.

$$\begin{aligned} & \$15,600 \times 1.10 \text{ Site} \times 1.00 \text{ Driveway} \times 1.00 \text{ Topography} \times \\ & .90 \text{ Condition (Wet)} = \$15,444 \text{ or } \$15,400 \text{ (rounded)} \end{aligned}$$

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

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

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

Example:

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

CAMA APPRAISAL REVIEW CARD

ABBREVIATIONS, SAMPLES & DEFINITIONS

Notices may not be exact copies

Map: 000013		Lot: 000016		Sub: 000000		(1)		Card: 1 of 1		(2)		1 MAIN STREET		ANYTOWN		Printed: (3) 8/19/2016	
OWNER INFORMATION						SALES HISTORY						ANYTOWN PICTURE					
DOW, JOHN (4) 1 MAIN STREET ANYTOWN, NH 03123						Date Book Page Type Price Grantor 12/30/2011 5276 0789 U I 38 SCHULTE, FRANCIS ANDRE						(8)					
LISTING HISTORY						NOTES											
05/06/15 ERVM 04/04/12 GRPM 04/06/05 GRUM 05/13/00 BHRL 08/27/96 EST (6)						LIGHT GREY; BMU - 50% DIRT, VERY OLD; DNV UFF P/HM OWNR; 4/12 SHED; 5/15- 5 NEW WINS & NEW SIDING ON 2 SIDES OF 17X17; NO OTHER CHANGES; (7)											
EXTRA FEATURES VALUATION												(9)					
Feature Type Units Length x Width Size Adj Rate Cond Market Value Notes												ANYTOWN ASSESSING OFFICE					
FIREPLACE 1-STAND 1 100 3,000.00 100 3,000																	
SHED-WOOD 80 8 x 10 260 7.00 100 1,456																	
												4,500					
LAND VALUATION												(11)					
Zone: MU MIXED USE Minimum Acreage: 0.46 Minimum Frontage: 100												Site: AVERAGE Driveway: PAVED Road: PAVED					
Land Type Units Base Rate NC Adj Site Road DWay Topography Cond Ad Valorem SPI R Tax Value Notes																	
IF RES 0.160 ac 337,500 E 100 100 100 100 95 -- MILD 100 320,600 0 N 320,600																	
0.160 ac												320,600 320,600					

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

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

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

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

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

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

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

Road - A brief description of the road such as paved or gravel.

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

Units - Size of land being assessed on each line.

AC = Acres

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

WF = Waterfront Feet

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

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

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

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

Road - A brief description of the road such as paved or gravel.

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

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

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

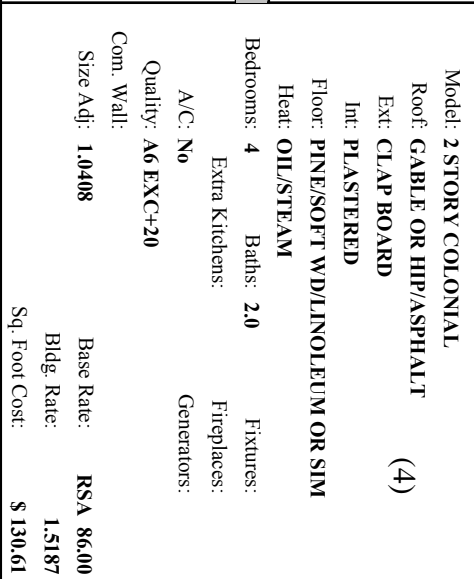
Ad Valorem - Market value.

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

R - This is used for the current use recreation discount. If the recreation discount is granted, a “Y” will appear in this column.

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

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



ID	Description	Area	Adj.	Effect.
STO	STORAGE AREA	25	0.25	6
UFF	UPPER FLR FIN	973	1.00	973
FFF	FST FLR FIN	973	1.00	973
CTH	CATHEDRAL	234	0.10	23
BMU	BSMNT	973	0.15	146
ATF	ATTIC FINISHED	342	0.25	86
ATTIC		342	0.10	34
ENT	ENTRY LANDING	18	0.10	2
EDF	ENCLOSED	234	0.70	164

2011 BASE YEAR BUILDING VALUATION (8)

Market Cost New:	\$ 314,378
Year Built:	1850
Condition For Age:	VERY GOOD
Physical:	19 %
Functional:	
Economic:	
Temporary:	
Total Depreciation:	19 %
Building Value:	\$ 254,600

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

Model – Story Height/Building Type

Roof - Style & Material Cover

Ext - Exterior Wall Cover

Int - Interior Wall Material

Floor - Floor Cover Material

Heat - Type & Fuel

Bedrooms - # of Bedrooms

Bath - # of Baths

Fixtures - Total # of Bath Fixtures

Extra Kitchens – In-law or Living Area Kitchen

Fireplaces

A/C - Central Air

Generators

Quality - Building Quality Description

Com Wall - Commercial Wall Structure

Size Adj - Size Adj Factor

Base Rate - Bldg Sq Ft Cost

Bldg Rate - Overall bldg factor, based on prior bldg description

Sq. Foot Cost - Final Adjusted Bld Sq Ft Cost

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

Example: A first floor finished (FFF) might be worth \$86/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 %).

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

Rounded to \$179,300 = Building Assessment

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

SAMPLE - LIST LETTER

TOWN OF ANYTOWN
25 MAIN STREET
ANYTOWN, NH 03123

DOW, JOHN
1 MAIN STREET
ANYTOWN, NH 03123

Map Lot Sub : 0000U3 000006 000000

April 1, 2016

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 Tuesday, 4/12/16 thru Thursday, 4/14/16 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 - NOTICE OF PRELIMINARY VALUES

Town Of Anytown
Board of Selectmen
123 Main Street
Anytown, NH 03123

DOW, JOHN
1 MAIN STREET
ANYTOWN, NH 03123

Map Lot Sub : 0000U3 000006 000000

NOTICE OF PRELIMINARY ASSESSMENT VALUES

May 9, 2016

Dear Property Owner:

The **Town of Anytown** has contracted with Avitar Associates to perform a townwide update of values. The new assessed values established for your property during the recent update are listed below. To view your property record card online, go to Avitar's Website at www.avitarassociates.com, click **ONLINE DATA**, then click **Logon & Subscriber**. Enter the **Username Anytown & the Password anytown**. Access to the website will be for the next 30 days from the date of this notice. If you do not have access to the internet, listings of all assessments are available for review at the Town Office. Internet access may also be available at the Library during normal business hours.

Should you feel an error exists or should you like to make an appointment to review your assessment, you should call **603-555-5555 starting on Mon, 5/16/16 thru, Thurs, 5/19/16 from 8:00 am to 4:30 pm** to arrange an appointment. Reviews will be held **BY APPOINTMENT ONLY** at the **Anytown Town Hall** at a later date. Please keep in mind the phone number will only be answered during the times listed above. If you cannot call during this time frame, please put your specific concerns in writing and we will review them. Do not attempt to fax a request for appointment during or after the date above.

If you call for an appointment to review your assessment, please be patient trying to reach our scheduler. Invariably, the phone line is very busy in the first hours of scheduling, so please be prepared to call back later during the scheduling period.

Please note that you should not multiply your new assessment by the old tax rate, as it will produce an erroneous tax amount. **The newly established values will not be implemented until the December bill.**

Thank you for your cooperation.

Land Value: \$ 151,300

Other Value: \$ 209,400

Total Parcel Value: \$ 360,700

SAMPLE - SECOND NOTICE OF VALUE AFTER PRELIMINARY HEARINGS

Town of Anytown
Office of the Selectmen
P.O. Box 2
Anytown, NH 03123

DOW, JOHN
1 MAIN STREET
ANYTOWN, NH 03123

Map Lot Sub : 000001 000001 000001

June 24, 2016

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).

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.

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.

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 Income: (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.

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”.

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.

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.

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

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

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

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

SECTION 6

SALES DATA

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

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

Effective date of this revaluation is 4/1/2016.

Sales that occurred between 4/1/2014 and 6/17/16 were used.

Total Number of Qualified Sales Used 31 sales were used.

B. Qualified & Unqualified Sales Report

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

The sales list includes the following abbreviations, defined here:

LC=Land Use Code

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

NC=Neighborhood Code

A	60%	40% Below the Average
B	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
H	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

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

EF AREA = Effective Area. This is the actual area of each section of the building adjusted for cost. In other words, 800 square feet of first floor is more valuable than 800 square feet of basement, so the basement square footage is adjusted down for cost and the total effective area is the sum of all the sub areas adjusted for cost.

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

Ratio	Map	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Sale Price	Assessment	I	Q	Unqualified Description	Prior Year Assessment
	Sale Note								Eff. Area		Sale Date				
0.951	000001	000002	000001	01	2.00	R1	E	MHS	A	\$ 70,000	\$ 66,600	I	Q		
									1,032		10/26/2015			WESNOSKI III, STEPHEN	\$ 68,800
0.992	000001	000002	00011A	01	83.70	R1	G	RSA	C	\$ 430,000	\$ 426,500	I	Q		
									2,792		02/04/2015			MUZZEY, DOUGLAS W	\$ 308,900
0.924	000001	000003	000008	01	8.20	R1	G	RSA	B	\$ 171,400	\$ 158,300	I	Q		
	9 DOM								1,364		09/02/2014			LAFLAMME, ANNEMARIE A	\$ 155,500
1.005	000004	000002	000008	01	133.70	CUVO	E			\$ 128,000	\$ 128,600	V	Q		
	17 DOM CASH										11/16/2015			SAVAGE, JANET R	\$ 148,300
0.983	000004	000003	000008	01	3.10	R1	D	RSA	B	\$ 75,000	\$ 73,700	I	Q		
	NO MLS								699		10/15/2015			WHITE, WILLIAM	\$ 56,900
0.964	000004	000003	000014	01	17.06	R1	D			\$ 59,933	\$ 57,800	V	Q		
	NO MLS										06/20/2014			CERSOSIMO INDUSTRIES I	\$ 47,200
0.953	000004	000006	000009	01	0.52	R1	E	RSA	C	\$ 139,000	\$ 132,500	I	Q		
									1,805		08/13/2014			BRADLEY, JOHN G	\$ 152,000
0.997	000005	000003	000010	01	0.49	R1A	C	RSA	A	\$ 62,000	\$ 61,800	I	Q		
									1,206		04/07/2014			GRIFFITH, MATTHEW	\$ 58,800
0.973	000005	000004	000019	01	2.02	R1W	E			\$ 45,000	\$ 43,800	V	Q		
	516 DOM;										12/07/2015			CASE, RICHARD & DEBORA	\$ 52,800
1.188	000005	000005	00011A	01	1.10	R1	E	RSA	B	\$ 170,000	\$ 201,900	I	Q		
									2,540		08/10/2015			WIRTES, NANCY E. CAMPB	\$ 205,000
1.072	000005	000006	000002	01	2.30	R1	E	RSA	B	\$ 159,000	\$ 170,400	I	Q		
									2,078		11/10/2014			ELLIOTT, SCOTT J	\$ 187,000
0.984	000008	000002	000009	01	1.39	R2	E	RSM	E	\$ 124,933	\$ 122,900	I	Q		
									5,917		05/27/2016			KELLEY, MARJORIE L.	\$ 217,000
1.084	000008	000002	000011	01	0.23	R1	E	RSA	B	\$ 82,000	\$ 88,900	I	Q		
									1,474		07/25/2014			CREPEAU, JOHN P & JOYC	\$ 119,200
1.006	000008	000007	000008	01	0.36	R2	E	RSM	D	\$ 112,000	\$ 112,700	I	Q		
									4,730		04/03/2015			MICHAUD, G. BRUCE	\$ 233,700
0.999	000008	000011	000010	01	1.29	R1	D	RSA	A	\$ 115,533	\$ 115,400	I	Q		
									1,549		07/28/2014			RIZZA, ANTONIO	\$ 137,800
0.923	000010	000001	000010	01	5.10	R1	D	RSA	B	\$ 180,000	\$ 166,100	I	Q		
									1,544		06/30/2014			DUNCAN, PETER W	\$ 151,300
0.860	000010	000001	000016	01	5.00	R1	D	MHD	A	\$ 120,000	\$ 103,200	I	Q		
									1,392		06/17/2016			MARSHALL, ALFRED R	\$ 104,900
0.996	000010	000004	000005	01	17.50	R1	D			\$ 52,533	\$ 52,300	V	Q		
											08/26/2014			PAULS, BARBARA A	\$ 50,200
1.005	000011	000001	000002	01	14.44	R1W	D	RSA	D	\$ 137,000	\$ 137,700	I	Q		
									1,454		05/20/2016			COTE, LANCE M	\$ 135,400
1.001	000011	000004	000036	01	2.46	R1A	E	RSA	C	\$ 192,000	\$ 192,200	I	Q		
									2,072		07/13/2015			TOEPEL, MICHELLE	\$ 190,200

Ratio	Map Sale Note	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Sale Price	Assessment Sale Date	I	Q	Unqualified Description Grantor	Prior Year Assessment
0.991	000011	000005	000009	01	1.02	R1	E	RSA	A	\$ 87,500	\$ 86,700	I	Q	CELINO, DEBORAH	\$ 96,900
0.921	000011	000005	000012	01	13.60	R1	E	RSA	B	\$ 140,000	\$ 129,000	I	Q	MUZZEY, ROBERT W	\$ 135,000
0.990	000012	000001	000004	01	11.60	R1	D			\$ 30,000	\$ 29,700	V	Q	MICHEL REVOCABLE TRUST	\$ 44,000
1.035	000012	000001	000011	01	4.52	R1	E	RSA	B	\$ 235,000	\$ 243,300	I	Q	CHILDERS, MICHAEL J	\$ 250,800
1.004	000012	000003	000009	01	6.00	R1	E	RSA	A	\$ 139,933	\$ 140,500	I	Q	SNOGREN, REV DORRAINE	\$ 162,200
1.068	000013	000003	000002	01	2.02	R1W	E			\$ 19,000	\$ 20,300	V	Q	VINTAGE LANDS LLC	\$ 39,100
1.009	000013	000003	000016	01	9.10	R1	E			\$ 34,000	\$ 34,300	V	Q	MELLO, EDWARD & GAIL	\$ 42,300
0.997	000013	000003	000018	01	8.00	R1	E			\$ 34,900	\$ 34,800	V	Q	BLASE, STEVEN A	\$ 40,700
0.957	000013	000003	000026	01	8.08	R1	E			\$ 30,000	\$ 28,700	V	Q	RIETKERK, JEFFREY & KI	\$ 38,200
1.035	000013	000004	000005	01	11.09	CUUO	E			\$ 27,933	\$ 28,900	V	Q	MENFI, JOSEPH F	\$ 43,700
0.917	000013	000004	000014	01	1.44	R1	E	RSA	A	\$ 155,000	\$ 142,100	I	Q	BROWN, JAMES A	\$ 141,900

Wentworth Sales Analysis Report

Ratio	Map	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Sale Price	Assessment	I	Q	Unqualified Description	Prior Year Assessment
	Sale Note								Eff. Area		Sale Date			Grantor	
1.118	000001	000001	000005	01	0.94	R1	D			\$ 17,000	\$ 19,000	V	U	IMPROVED POST ASMT BELANGER, MARK D	\$ 21,600
17,000,000	000001	000001	000006	01	0.97	CUUH	D			\$ 1	\$ 17,000	V	U	GOVMT AGENCY GRNTR/E WENTWORTH, TOWN OF	\$ 27,200
66,600,000	000001	000002	000001	01	2.00	R1	E	MHS	A	\$ 1	\$ 66,600	I	U	ESTATE SALE/FDCY COV PHILLIPS PROBATE	\$ 68,800
2,600	000001	000002	000019	01	60.15	CUVO	F			\$ 27,500	\$ 71,500	V	U	INSUF CNT MKT EXPOSUR ALLEN, JOHN	\$ 105,400
2,103	000001	000002	000019	01	60.15	CUVO	F			\$ 34,000	\$ 71,500	V	U	ABUTTER SALE KING, JARED LOGGING LL	\$ 105,400
1,263	000002	000004	000002	01	1.40	R1W	E	MHC	A	\$ 30,000	\$ 37,900	V	U	MULTI-TOWN PROPERTY AMES, WILLIAM S	\$ 31,000
4,435	000002	000005	000003	01	1.00	R1	E	RSA	A	\$ 20,000	\$ 88,700	I	U	FAMILY/RELAT GRNTR/E TURCOTTE, ROBERT S	\$ 97,600
144,000,000	000002	000005	000004	01	6.87	R1	E	RSA	A	\$ 1	\$ 144,000	I	U	TAX SALE FOSTER/TAX COLLECTOR	\$ 150,400
144,000,000	000002	000005	000004	01	6.87	R1	E	RSA	A	\$ 1	\$ 144,000	I	U	GOVMT AGENCY GRNTR/E WENTWORTH, TOWN OF	\$ 150,400
144,000,000	000002	000005	000004	01	6.87	R1	E	RSA	A	\$ 1	\$ 144,000	I	U	GOVMT AGENCY GRNTR/E TOWN OF WENTWORTH	\$ 150,400
99,500,000	000004	000002	000003	01	1.68	R1	E	RSA	A	\$ 1	\$ 99,500	I	U	TAX SALE RANDALL/TAX COLLECTOR	\$ 112,500
99,500,000	000004	000002	000003	01	1.68	R1	E	RSA	A	\$ 1	\$ 99,500	I	U	GOVMT AGENCY GRNTR/E WENTWORTH, TOWN OF	\$ 112,500
0,804	000004	000002	000008	01	133.70	CUVO	E			\$ 160,000	\$ 128,600	V	U	TIMBER RIGHTS SANBORN, GREG A	\$ 148,300
15,700,000	000004	000002	000013	01	5.30	R1	B			\$ 1	\$ 15,700	V	U	FORECLOSURE ROHRE/TAX COLLECTOR	\$ 15,900
15,700,000	000004	000002	000013	01	5.30	R1	B			\$ 1	\$ 15,700	V	U	GOVMT AGENCY GRNTR/E WENTWORTH, TOWN OF	\$ 15,900
1,181	000004	000002	000030	01	9.19	R1	E	RSA	C	\$ 160,000	\$ 189,000	I	U	MPC-CAN SELL SEPRITLY BROWN, A W FAMILY TRU	\$ 172,800
164,400,000	000004	000002	000036	01	5.09	R1	E	RSA	C	\$ 1	\$ 164,400	I	U	FAMILY/RELAT GRNTR/E BAKER, CHRISTIANA	\$ 167,200
60,400,000	000004	000003	000003	01	2.75	R1	D	MHS	A	\$ 1	\$ 60,400	I	U	TAX SALE HURLEY/TAX COLLECTOR	\$ 62,800
60,400,000	000004	000003	000003	01	2.75	R1	D	MHS	A	\$ 1	\$ 60,400	I	U	GOVMT AGENCY GRNTR/E WENTWORTH, TOWN OF	\$ 62,800
45,800,000	000004	000005	000008	01	8.00	CI	E	CSG	A	\$ 1	\$ 45,800	I	U	TAX SALE TOOMEY/TAX COLLECTOR	\$ 44,900

Ratio	Map	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Sale Price	Assessment	I	Q	Unqualified Description	Prior Year Assessment
	Sale Note							Eff. Area			Sale Date			Grantor	
45,800,000	000004	000005	000008	01	8.00	CI	E	CSG	A	\$ 1	\$ 45,800	I	U	DEED TO QUIET TITLE WENTWORTH, TOWN OF	\$ 44,900
45,800,000	000004	000005	000008	01	8.00	CI	E	CSG	A	\$ 1	\$ 45,800	I	U	GOVMT AGENCY GRNTR/E WENTWORTH, TOWN OF	\$ 44,900
0.233	000004	000005	000009	01	6.85	CUUO	E			\$ 160,000	\$ 37,300	V	U	MPC-CAN SELL SEPRITLY BROWN, A W FAMILY TRU	\$ 37,700
1.286	000004	000005	000009	01	6.85	CUUO	E			\$ 29,000	\$ 37,300	V	U	ABUTTER SALE WASHBURN, NEIL BRADLEY	\$ 37,700
1.284	000005	000001	000005	01	3.22	R1	D	RSA	E	\$ 155,000	\$ 199,000	I	U	IMPROVED POST ASMT KARL, KENTON F.	\$ 203,900
1.469	000005	000001	000009	01	3.76	R1	E	RSA	E	\$ 180,000	\$ 264,500	I	U	IMPRVMT U/C AT ASMT BIXBY, LAWRENCE	\$ 287,400
1.096	000005	000001	000012	01	0.45	R1	E			\$ 23,000	\$ 25,200	I	U	FORECLOSURE JESSEMAN/FORECLOSURE	\$ 35,800
0.736	000005	000001	000025	01	16.87	R1	E	RSA	B	\$ 350,000	\$ 257,600	I	U	UNCLASSFYD EXCLUSION DECOTIS, TERRY L & RUT	\$ 251,300
1.376	000005	000001	000027	01	12.25	R1	E			\$ 25,000	\$ 34,400	V	U	UNCLASSFYD EXCLUSION DECOTIS, TERRY L & RUT	\$ 46,900
0.866	000005	000003	000013	01	0.48	R1A	C	RSA	A	\$ 71,902	\$ 62,300	I	U	FORECLOSURE COOPER, PATRICIA A	\$ 64,900
1.298	000005	000003	000013	01	0.48	R1A	C	RSA	A	\$ 48,000	\$ 62,300	I	U	FINANCIAL CO GRNTR/E FEDERAL NATIONAL MORTG	\$ 64,900
110,000,000	000005	000003	000022	01	3.41	R1	E	RSA	A	\$ 1	\$ 110,000	I	U	TAX SALE BRAGDON/TAX COLLECTOR	\$ 103,900
110,000,000	000005	000003	000022	01	3.41	R1	E	RSA	A	\$ 1	\$ 110,000	I	U	GOVMT AGENCY GRNTR/E WENTWORTH, TOWN OF	\$ 103,900
1.352	000005	000006	000001	01	2.22	R1	E	RSA	A	\$ 79,390	\$ 107,300	I	U	FORECLOSURE GELSI, DEBORAH	\$ 114,400
1.618	000005	000006	000001	01	2.22	R1	E	RSA	A	\$ 66,333	\$ 107,300	I	U	FINANCIAL CO GRNTR/E JP MORGAN CHASE BANK	\$ 114,400
39,500,000	000005	000006	0001-1	01	7.37	R1	E	RSA	A	\$ 1	\$ 39,500	V	U	FAMILY/RELAT GRNTR/E GODFREY, KEVIN	\$ 35,100
1.774	000005	000007	000004	01	5.01	R1	E	RSA	C	\$ 78,393	\$ 139,100	I	U	FORECLOSURE DUNFEY/FORECLOSURE	\$ 150,900
2.898	000005	000007	000004	01	5.01	R1	E	RSA	C	\$ 48,000	\$ 139,100	I	U	FINANCIAL CO GRNTR/E FEDERAL NATIONAL MORTG	\$ 150,900
30,600,000	000005	000007	000016	01	6.45	R1	E			\$ 1	\$ 30,600	V	U	FAMILY/RELAT GRNTR/E WEEKS, BRIAN H	\$ 38,500
30,600,000	000005	000007	000016	01	6.45	R1	E			\$ 1	\$ 30,600	V	U	UNK PERSONAL PROPERTY CHESTNUT HILL SALES IN	\$ 38,500

Ratio	Map	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Sale Price	Assessment	I	Q	Unqualified Description	Prior Year Assessment
	Sale Note							Eff. Area			Sale Date			Grantor	
1.603	000005	000008	000009	01	2.14	R1	E	MHS	A	\$46,533	\$74,600	I	U	IMPROVED POST ASMT	
	MLS BOASTS "SUBSTANTIAL PRICE ADJUSTMENT" SOLD AS I										10/29/2015		U	BLODETT, RICHARD D &	\$78,200
109,700,000	000005	000008	000013	01	4.08	R1	E	RSA	B	\$1	\$109,700	I	U	NONMKT TRUST GRNTR/E	
								1,087			02/04/2016		U	PHILBERT, PAUL	\$121,100
76,400,000	000005	000008	000015	01	2.03	R1	E	RSA	B	\$1	\$76,400	I	U	TAX SALE	
								654			05/09/2014		U	RIDOLF/TAX COLLECTOR	\$72,900
76,400,000	000005	000008	000015	01	2.03	R1	E	RSA	B	\$1	\$76,400	I	U	GOVMT AGENCY GRNTR/E	
	SALE AFTER TAX DEED OF 5/7/14										06/23/2014		U	WENTWORTH, TOWN OF	\$72,900
22,400,000	000005	000008	000018	01	3.88	R1	E			\$1	\$22,400	V	U	NONMKT TRUST GRNTR/E	
											02/01/2016		U	BOHOVICH, RONDA	\$35,100
22,400,000	000005	000008	000018	01	3.88	R1	E			\$1	\$22,400	V	U	DEED TO QUIET TITLE	
	CORRECTIVE DEED										04/20/2016		U	GORMAN TRUSTEE, PATRIC	\$35,100
69,400,000	000008	000002	000014	01	0.26	R1	E	RSA	C	\$1	\$69,400	I	U	FAMILY/RELAT GRNTR/E	
								2,130			06/15/2015		U	STOVER, ROBERT A	\$114,700
22,900,000	000008	000002	0007-2	01	1.16	R1	E			\$1	\$22,900	V	U	FAMILY/RELAT GRNTR/E	
											07/23/2015		U	MAC, QUENTIN & JOYCE	\$0
239,600,000	000008	000004	000003	01	1.16	R1W	E	RSA	C	\$1	\$239,600	I	U	DIVORCE PRTY GRNTR/E	
								4,238			03/12/2015		U	SCHAFER, STEPHEN J.	\$223,200
110,300,000	000008	000006	000002	01	50.64	R1W	E			\$1	\$110,300	V	U	ESTATE SALE/FDCY COV	
											04/08/2016		U	BROWN, CRETA MARY REV	\$96,300
159,600,000	000008	000007	000004	01	1.48	R1	E	RSA	D	\$1	\$159,600	I	U	FAMILY/RELAT GRNTR/E	
								3,617			02/09/2015		U	RICK, KATE M.	\$183,500
0.819	000008	000010	000002	01	0.32	CI	E	COA	B	\$230,800	\$189,000	I	U	BUSIN AFIL GRNTR/E	
								2,883			03/11/2015		U	KING JR, JOHN M	\$217,300
109,200,000	000008	000011	000009	01	1.54	R2	D	RSM	A	\$1	\$109,200	I	U	ESTATE SALE/FDCY COV	
	1/2 INTEREST ONLY;										04/08/2015		U	VOLANTE, ALBERICO	\$131,200
109,200,000	000008	000011	000009	01	1.54	R2	D	RSM	A	\$1	\$109,200	I	U	FAMILY/RELAT GRNTR/E	
								1,502			07/22/2015		U	DERUSHA, KEN, JAMES, L	\$131,200
120,600,000	000008	000011	000012	01	2.15	R1	D	RSA	A	\$1	\$120,600	I	U	FORECLOSURE	
								1,707			05/13/2016		U	MONTICELL/TAX COLLECT	\$138,100
120,600,000	000008	000011	000012	01	2.15	R1	D	RSA	A	\$1	\$120,600	I	U	GOVMT AGENCY GRNTR/E	
								1,707			07/08/2016		U	WENTWORTH, TOWN OF	\$138,100
9,800,000	000008	000011	000017	01	4.47	R1	A			\$1	\$9,800	V	U	FORECLOSURE	
											05/13/2016		U	MONTICELL/TAX COLLECT	\$9,000
9,800,000	000008	000011	000017	01	4.47	R1	A			\$1	\$9,800	V	U	GOVMT AGENCY GRNTR/E	
											07/08/2016		U	WENTWORTH, TOWN OF	\$9,000
23,900,000	000008	000011	000021	01	1.00	CUFL	E			\$1	\$23,900	V	U	ESTATE SALE/FDCY COV	
											04/08/2016		U	BROWN, CRETA MARY REV	\$30,400
22,900,000	000008	000011	000025	01	0.89	R1	E			\$1	\$22,900	I	U	NONMKT TRUST GRNTR/E	
											12/12/2014		U	WENTWORTH, TOWN OF	\$37,600

Ratio	Map	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Sale Price	Assessment	I	Q	Unqualified Description	Prior Year Assessment
	Sale Note							Eff. Area			Sale Date			Grantor	
213,800,000	000008	000011	0019-1	01	72.50	R1	E	RSA	B	\$1	\$213,800	I	U	ESTATE SALE/FDCY COV	\$305,600
								2,389			04/08/2016			LIGSAY, SARAH	
109,300,000	000008	000011	0019-2	01	108.40	CUUH	E			\$1	\$109,300	V	U	ESTATE SALE/FDCY COV	\$0
											04/08/2016			BROWN, CRETA MARY REV	
53,600,000	000010	000001	000004	01	41.50	CUUH	B			\$1	\$53,600	V	U	NONMKT TRUST GRNTR/E	\$74,400
											01/28/2016			GREEN, SANDRA K.	
25,300,000	000010	000001	000011	01	5.10	R1	D			\$1	\$25,300	I	U	GOVMT AGENCY GRNTR/E	\$30,400
											12/29/2014			WENTWORTH, TOWN OF	
0.927	000010	000001	000013	01	6.30	R1	D	RSA	D	\$200,416	\$185,800	I	U	FORECLOSURE	\$189,600
								2,173			01/06/2016			HAGER, JODIL	
185,800,000	000010	000001	000013	01	6.30	R1	D	RSA	D	\$1	\$185,800	I	U	FINANCIAL CO GRNTR/E	\$189,600
								2,173			02/23/2016			OCWEN LOAN SERVICING L	
69,700,000	000010	000004	000004	01	24.90	R1	D	MHC	A	\$1	\$69,700	I	U	TAX SALE	\$189,600
								671			05/09/2014			MAZZAGLIA/TAX COLLECTO	
55,700,000	000010	000004	000004	01	24.90	R1	D	MHC	A	\$1	\$55,700	V	U	GOVMT AGENCY GRNTR/E	\$102,300
								671			12/19/2014			TOWN OF WENTWORTH	
69,700,000	000010	000004	000004	01	24.90	R1	D	MHC	A	\$1	\$69,700	I	U	NONMKT TRUST GRNTR/E	\$102,300
								671			06/27/2016			MAZZAGLIA, GLORIA	
1.697	000010	000004	000019	01	1.90	R1	D	RSA	B	\$69,000	\$117,100	I	U	IMPROVED POST ASMT	\$85,800
								1,637			08/26/2014			DEMERS, DAVID E. & JUD	
1.740	000010	000005	000001	01	2.00	R1	D	MHS	A	\$30,000	\$52,200	I	U	ABUTTER SALE	\$56,700
								911			05/18/2015			SHARON, RICHARD C	
58,800,000	000010	000005	000003	01	3.31	R1	D	RSA	A	\$1	\$58,800	I	U	GOVMT AGENCY GRNTR/E	\$69,900
								1,033			03/20/2015			WENTWORTH, TOWN OF	
19,600	000010	000005	000003	01	3.31	R1	D	RSA	A	\$3,000	\$58,800	I	U	INSUF CNT MKT EXPOSUR	\$69,900
								1,033			11/02/2015			BASSINGTHWAITE, CHRIS	
4.154	000010	000005	000005	01	5.00	R1	D			\$5,200	\$21,600	V	U	GOVMT AGENCY GRNTR/E	\$33,400
	SALE AFTER TAX DEED OF 5/28/09										06/06/2014			WENTWORTH, TOWN OF	
21,300,000	000010	000005	000006	01	5.25	R1	D			\$1	\$21,300	V	U	GOVMT AGENCY GRNTR/E	\$33,700
											01/23/2015			WENTWORTH, TOWN OF	
184,500,000	000011	000001	000023	01	5.25	R1	C	RSA	B	\$1	\$184,500	I	U	FAMILY/RELAT GRNTR/E	\$179,700
								1,633			02/08/2016			MAKI, ERIC P	
4.168	000011	000002	000005	01	72.14	R1	D	RSA	A	\$40,000	\$166,700	I	U	FAMILY/RELAT GRNTR/E	\$152,400
	GRANTOR'S RETAINED LIFE TENANCY										01/08/2016			GOWEN, WILLARD C & ELS	
2.381	000011	000003	000002	01	3.59	R2	E	RSA	B	\$68,000	\$161,900	I	U	SHORT SALE RQ 3RDPY	\$155,600
	15DOM; SHORT SALE, REALTOR GAIL MCCARTHY 623-0660										03/03/2015			GAUDETTE, MELODY	
0.345	000011	000003	000003	01	8.49	R1	E			\$100,000	\$34,500	V	U	ABUTTER SALE	\$41,400
											06/11/2014			BROWN, JAMES A	
6,500,000	000011	000004	000015	01	3.33	EX-S	E			\$1	\$6,500	V	U	GOVMT AGENCY GRNTR/E	\$10,400
											09/23/2014			BOSTON & MAINE CORP	

Ratio	Map	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Sale Price	Assessment	I	Q	Unqualified Description	Prior Year Assessment
	Sale Note							Eff. Area			Sale Date			Grantor	
43,900,000	000011	000004	000016	01	4.90	EX-M	E			\$ 1	\$ 43,900	I	U	TAX SALE	
											05/09/2014			WALDRON/TAX COLLECTOR	\$ 59,000
2,775	000011	000004	000018	01	16.53	R1W	E			\$ 20,000	\$ 55,500	V	U	LESS THAN 100% INT	
											02/29/2016			EVANS ET AL, KRISTIN	\$ 70,700
69,400,000	000011	000004	000019	01	2.66	R1W	E	MHC	A	\$ 1	\$ 69,400	I	U	NONMKT TRUST GRNTR/E	
								465			12/22/2014			LINCOLN, DAVID C	\$ 84,900
0.868	000011	000004	000029	01	2.28	R1A	F	RSA	B	\$ 186,547	\$ 161,900	I	U	FORECLOSURE	
								1,591			10/29/2015			PLASCIK, JENNIFER A.	\$ 174,200
1.819	000011	000004	000029	01	2.28	R1A	F	RSA	B	\$ 89,000	\$ 161,900	I	U	FINANCIAL CO GRNTR/E	
	11 DOM							1,591			12/30/2015			BANK OF AMERICA	\$ 174,200
161,900,000	000011	000004	000029	01	2.28	R1A	F	RSA	B	\$ 1	\$ 161,900	I	U	NONMKT TRUST GRNTR/E	
								1,591			01/04/2016			ALLEN, WILLIAM G	\$ 174,200
30,400,000	000011	000005	000004	01	2.30	R1	E			\$ 1	\$ 30,400	V	U	FAMILY/RELAT GRNTR/E	
											02/08/2016			WINSOR, PAULAE	\$ 34,400
221,700,000	000011	000005	000005	01	2.40	R1	E	RSA	C	\$ 1	\$ 221,700	I	U	FAMILY/RELAT GRNTR/E	
								2,754			02/08/2016			WINSOR, PAULAE	\$ 246,700
23,000,000	000011	000005	000006	01	2.35	CUUH	E			\$ 1	\$ 23,000	V	U	FAMILY/RELAT GRNTR/E	
											02/08/2016			WINSOR, PAULAE	\$ 32,400
23,000,000	000011	000005	000007	01	2.35	CUUH	E			\$ 1	\$ 23,000	V	U	FAMILY/RELAT GRNTR/E	
											02/08/2016			WINSOR, PAULAE	\$ 32,500
22,900,000	000011	000005	000008	01	2.35	CUUH	E			\$ 1	\$ 22,900	V	U	FAMILY/RELAT GRNTR/E	
											02/08/2016			WINSOR, PAULAE	\$ 32,400
3,565	000011	000005	000010	01	31.20	R1	E	RSA	C	\$ 23,000	\$ 82,000	V	U	BOUNDARY ADJUSTMT	
								1,647			04/28/2014			WILMS	\$ 205,300
3,378	000011	000005	000013	01	16.14	R1	E	RSA	D	\$ 23,000	\$ 77,700	V	U	BOUNDARY ADJUSTMT	
								2,746			04/28/2014			WILMS	\$ 217,400
154,200,000	000011	000005	000014	01	10.30	R1	E	RSA	B	\$ 1	\$ 154,200	I	U	NONMKT TRUST GRNTR/E	
								1,781			01/16/2015			BORGER SR, RICHARD F	\$ 174,900
192,000,000	000011	000005	000015	01	2.40	R1	E	RSA	D	\$ 1	\$ 192,000	I	U	NONMKT TRUST GRNTR/E	
								2,474			07/18/2014			SEELEY, RICHARD E	\$ 183,900
67,300,000	000011	000006	000002	01	8.00	EX-M	E	EMH	A	\$ 1	\$ 67,300	I	U	TAX SALE	
								999			05/29/2015			BUTLER/TAX COLLECTOR	\$ 87,400
39,000,000	000011	000006	000012	01	1.35	R1	E	MHS	A	\$ 1	\$ 39,000	I	U	NONMKT TRUST GRNTR/E	
								541			07/03/2014			OSTRANDER, MYRON	\$ 42,200
1.017	000011	000007	000011	01	2.28	R1	G	RSA	A	\$ 182,750	\$ 185,800	I	U	FORECLOSURE	
								1,744			08/04/2016			CROWELL, GREGORY M & P	\$ 201,400
1.418	000012	000001	000007	01	36.20	R1	E	RSA	B	\$ 117,800	\$ 167,000	I	U	FORECLOSURE	
								2,032			01/16/2015			RACKIS, MICHAEL C	\$ 229,400
99,700,000	000012	000001	000015	01	96.52	R1W	B			\$ 1	\$ 99,700	V	U	NONMKT TRUST GRNTR/E	
											01/28/2016			GREEN, SANDRA K.	\$ 105,700

Ratio	Map	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Sale Price	Assessment	I	Q	Unqualified Description	Prior Year Assessment
	Sale Note							Eff. Area			Sale Date			Grantor	
1.234	000012	000001	00004B	01	35.53	R1	D	RSA	B	\$ 183,000	\$ 225,900	I	U	DIVORCE PRTY GRNTR/E POLLOCK, BRUCE W	\$ 254,500
150,700,000	000012	000003	000004	01	5.00	R1	D	RSA	A	\$ 1	\$ 150,700	I	U	NONMKT TRUST GRNTR/E PHILBRICK, ELIZABETH M	\$ 160,100
73,900,000	000012	000003	000011	01	5.00	R1	E	RSA	B	\$ 1	\$ 73,900	I	U	LESS THAN 100% INT LEITAO, TRACY & HAMMON	\$ 88,400
34,700,000	000012	000003	000012	01	13.00	CUUO	E			\$ 1	\$ 34,700	V	U	GOVMT AGENCY GRNTR/E WENTWORTH, TOWN OF	\$ 47,100
32,200,000	000013	000002	000008	01	2.00	R1W	E			\$ 1	\$ 32,200	V	U	GOVMT AGENCY GRNTR/E WENTWORTH, TOWN OF	\$ 46,500
1.386	000013	000003	000004	01	6.50	R1W	E	RSA	C	\$ 96,000	\$ 133,100	I	U	FAMILY/RELAT GRNTR/E CORMIEA, JAMES E	\$ 158,400
1.058	000013	000003	000027	01	7.65	R1W	E	RSA	B	\$ 43,000	\$ 45,500	V	U	IMPROVED POST ASMT LEDOUX, DAVID J	\$ 40,200
72,400,000	000013	000004	000006	01	63.50	R1	E			\$ 1	\$ 72,400	V	U	TAX SALE BRADY/TAX COLLECTOR	\$ 101,500
72,400,000	000013	000004	000006	01	63.50	R1	E			\$ 1	\$ 72,400	V	U	GOVMT AGENCY GRNTR/E WENTWORTH, TOWN OF	\$ 101,500
1.980	000013	000004	000010	01	1.00	R1	E	MHS	A	\$ 30,000	\$ 59,400	I	U	FAMILY/RELAT GRNTR/E BENSON, CINDY J	\$ 59,600
175,600,000	000013	000005	000005	01	18.20	R1	E	RSA	A	\$ 1	\$ 175,600	I	U	TAX SALE FOSTER/TAX COLLECTOR	\$ 158,900
143,200,000	000013	000006	005&08	01	2.50	R1W	E	RSA	B	\$ 1	\$ 143,200	I	U	NONMKT TRUST GRNTR/E VLK, WAYNE E	\$ 153,700
0.000	000013	000006	5&8BLD	01	0.00	R1	E			\$ 1	\$ 0	V	U	NONMKT TRUST GRNTR/E VLK, WAYNE E	\$ 16,800
0.816	000013	000007	000001	01	3.23	R1W	D	RSA	B	\$ 130,000	\$ 106,100	I	U	MPC-CAN SELL SEPRTY HUTCHISON, VIRGINIA Q.	\$ 147,800
0.283	000013	000007	000002	01	8.54	R1W	E			\$ 130,000	\$ 36,800	V	U	MPC-CAN SELL SEPRTY HUTCHISON, VIRGINIA Q.	\$ 41,500

SECTION 7

PRELIMINARY SALES ANALYSIS SPREADSHEETS

PRELIMINARY SPREADSHEETS

The following pages show the spreadsheets used to develop preliminary 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 of 2 to 3 acres or less are selected when available to help eliminate any bias of excess acreage or 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 preliminary 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 road frontage.

Once preliminary land values are determined, we can then develop the preliminary developed site value by using improved sales with relatively new homes, if available. This chart uses a building square foot cost estimate from local contractors and/or the national cost manual by Marshall & Swift.

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

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

All this preliminary information is further tested via the final town wide sales analysis module for the CAMA system. These results are found in Section 9B of this manual.

WENTWORTH, NH **UNDEVELOPED 1.0 ACRE BUILDING SITE PRELIMINARY VALUE ANALYSIS**

Trend %/Mnth= 0.00%													ESTIMATED EXCESS ACREAGE VALUE=			\$1,200	
S #	Map & Lot	Address	Sale		Months to 4/1	Adjusted Sale Price	Acres	XS Acres Value	1.0 Acre Site Value	NHBD Adj.	Cond Adj.	Indicated Site Value					
			Date	Price													
1	1-1-5	Cape Moonshine Rd	10/14/2014	\$ 17,000	18	\$ 17,000	0.94	\$ 0	\$ 17,000	0.90	0.90	\$ 20,988					
2	13-3-16	Cheever Rd	3/10/2015	\$ 34,000	13	\$ 34,000	9.1	\$ 12,700	\$ 21,300	1.00	0.90	\$ 23,667					
3	13-3-18	Cheever Rd	11/21/2014	\$ 34,900	17	\$ 34,900	8	\$ 10,100	\$ 24,800	1.00	0.85	\$ 29,176					
4	13-3-26	North Dorchester Rd	4/7/2015	\$ 30,000	12	\$ 30,000	8.08	\$ 7,200	\$ 22,800	1.00	0.90	\$ 25,333					

$$F+(G*F5)\%$$

$$(I-2)*K5$$

$$H-J$$

$$K/(LXM)$$

- S1 Neighborhood Adj = Below Average (-10) = 0.90; Condition Adj = Mild Topo (-05) & Gravel Road (-05) = 0.90; No adjustment is made for the part cleared site
- Site was further cleared & new electric service installed all after the sale. No adjustment for 0.94 acres in 1 acre zone
- S2 Condition Adj = Mild Topo (-05) & Gravel Road (-05) = 0.90; XS acres includes estimated minor view
- S3 Condition Adj = Rolling Topo (-10) & Gravel Road (-05) = 0.85;
- S4 Condition Adj = Rolling Topo (-10) = 0.90

AS THE MEDIAN IS A BETTER INDICATOR OF CENTRAL TENDENCY, THE INDICATED PRELIMINARY UNDEVELOPED SITE VALUE IS \$24,500

AVERAGE
\$ 24,791
MEDIAN
\$24,500

WENTWORTH, NH DEVELOPED PRELIMINARY 1.0 ACRE BASE SITE VALUE ANALYSIS

Trend %/Mth 0.00% Bldg Dep 1.250 ESTIMATED \$ PER SQUARE FOOT COST = \$77.00 Base Year 2016																				
Sale		PID	Sale Date	Sale Price	Trend Mths	Adj Price	Grade Rate	Year Built	Age	Building			Sq Ft	Value	Extra Features Value	Excess Acs & Rd Frnt Value	Land Residual Value	Location Adj	Site Condition or Topo Adj	Indicated Improved Site Value
Sale #										Normal Depr	Addl Depr									
1		1-003-008	09/02/14	\$171,400	18	\$171,400	1.1952	1988	2.5	16	3	1364	\$101,365	\$0	\$15,400	\$54,635	1.20	0.90	\$50,588	
2		8-011-010	07/28/14	\$115,533	20	\$115,533	0.9718	1980	2.5	19	15	1549	\$76,790	\$10,800	\$300	\$27,643	0.90	0.80	\$38,393	
3		8-002-011	07/25/14	\$82,000	20	\$82,000	0.9247	1800	2	36		1474	\$66,907	\$8,800	-\$25,000	\$31,293	1.00	0.90	\$34,770	
4		12-01-011	10/21/14	\$235,000	17	\$235,000	1.0043	2002	2.5	11		2728	\$187,226	\$11,400	\$9,800	\$28,574	1.00	0.90	\$29,526	
5		12-003-009	11/18/15	\$139,933	4	\$139,933	0.9527	1990	2.5	16		1676	\$102,989	\$800	\$5,400	\$30,764	1.00	0.80	\$38,455	

D=1/E=9%

Bldg Age

1=exc 1.5=good 2=good 2.5=ave 3=fair 4=poor 5=very poor

Condtn= 1=exc 1.5=good 2=good 2.5=ave 3=fair 4=poor 5=very poor

OS=C(1-J)/100YK

F=(L+M+N)

O/(P+Q)

Normal Age Depreciation for average building condition for 2011 year built and newer is 2016=0%, 2015=1%, 2014=3%, 2013=4%, 2012=5% and 2011=6%.

S1 Location Adj = Good Neighborhood (+20) = 1.20; Site Cond = gravel driveway (-05) & gravel road (-05) = 0.90; Adtti building depreciation for minimum kitchen w/no upper cabinets

S2 Location Adj = Below Ave Neighborhood (-10) = 0.9; Site Cond = gravel driveway (-05), gravel road (-05) & rolling topo (-10) = 0.80; Adtti building depreciation for close proximity to lumber mill

S3 Site cond = mild topo (-05) & gravel driveway (-05) = 0.90; Excess Acres = 0.24 acres site in 1.0 acre zone

S4 Site cond = mild topo (-05) & gravel driveway (-05) = 0.9

S5 Site cond = mild topo (-05), gravel road (-05), gravel driveway (-05) & road bisects lot (-05) = 0.80

Excess acres estimated at \$1,200 per acre

THE PRELIMINARY BUILDING SITE VALUE IS ROUNDED TO \$38,000

With vacant land established at \$24,500 and developed land at \$38,000 the indicated undeveloped land factor is 65

(Undeveloped site (0.70) x undeveloped driveway (0.90) = 0.63 - rounded to 0.65)

AVERAGE
\$38,347
MEDIAN
\$38,393

WENTWORTH, NH **EXCESS ACREAGE PRELIMINARY VALUE ANALYSIS**

Trend / Mnth % = 0.00%																
UNDEVELOPED SITE VALUE = \$ 24,500																
S #	Map/Lot	Address	Sale		Months	Adjusted	NBHD	Cond	Site	XS Rd	Residual	# of	Per Acre	Size	Topo	Indicated
			Date	Price	T0 4/1	Sale Price	Adj	Adj	Value	FF \$	Value	XS acres	Value	Adj.	Adj.	Acre Value
1	4-002-008	NH Rte 25A	11/16/2015	\$ 128,000	5	\$128,000	1.0	1.0	\$24,500	\$ 18,000	\$85,500	132.7	\$644.31	0.69	0.80	\$1,167
2	12-001-004	Cross Rd	8/6/2014	\$30,000	20	\$30,000	0.9	0.9	\$18,743	\$500	\$ 10,758	10.6	\$1,014.86	0.96	0.9	\$1,175

- S1 XS Road Frontage = 2.000ft at \$30/ft at 30 condition due to topography; Topo adj = 97.7 acres with Moderate Topo and 35 acres with Steep Topo = 0.80
- S2 NBHD Adj = Below Ave Neighborhood (-0.10) = 0.90; Cond Adj = 1.2 acres of Unproductive & Gravel Road (-05) = 0.85; Topo Adj = Rolling Topo (-10) = 0.90;

THE PRELIMINARY INDICATED EXCESS ACREAGE VALUE IS ESTIMATED TO BE \$1,200 PER ACRE

Average
\$ 1,171
Median
\$ 1,171

04/01/16

WENTWORTH, NH RESIDENTIAL PRELIMINARY BUILDING SQUARE FOOT COST ANALYSIS

Trend %/Mth 0.00%																	
Depreciation Rate= 1.25																	
Base developed site value= \$ 38,000																	
Base Year 2016																	
Sale #	PID	Sale Date	Sale Price	Trend Mnth	Adj Price	Location Adj	Site Cond or Topo Adj	Land Value	Extra Features Value	Excess Acs & Rd Frnt Value	Building Residual Value	Rate	Year Built	Age	Contn	Depre	Indicated Bldg Sqr Ft Value
1	1-002-11A	2/4/2015	\$ 430,000	13	\$ 430,000	1.20	1.00	\$ 45,600	\$ 36,900	\$ 86,000	\$ 261,500	1.2039	1996	2.0	11		2,792 \$ 88
2	4-006-009	8/13/2014	\$ 139,000	19	\$ 139,000	1.00	0.90	\$ 34,200	\$ 4,000	-\$ 10,000	\$ 110,800	1.1123	1850	2.0	33		1,805 \$ 82
3	5-5-11A	8/10/2015	\$ 170,000	7	\$ 170,000	1.00	1.00	\$ 38,000	\$ 10,400	\$ 100	\$ 121,500	0.9122	1997	2.5	14		2,540 \$ 61
4	5-3-010	4/7/2014	\$ 62,000	23	\$ 62,000	0.70	0.90	\$ 23,940	\$ 4,200	\$ 3,000	\$ 30,860	0.5804	1960	3.0	28	10	1,206 \$ 71

Normal Age Depreciation for average building condition for 2011 year built and newer is 2016=0%, 2015=1%, 2014=3%, 2013=4%, 2012=5% and 2011=6%.

D=1E5%

O=5G+H

F=1J+K

1=exc

2=good

3=fair

4=poor

5=very poor

1.5=very good

2.5=ave

3.5=fair

4.5=poor

5.5=very poor

L/O/M/T-(P*1/100)

AVERAGE

\$ 75

MEDIAN

\$ 76

WENTWORTH, NH 2016

VIEW CONTRIBUTORY VALUE ANALYSIS

Trend %/Mth 0.00% Bldg Dep 1.250 ESTIMATED \$ PER SQUARE FOOT COST = \$77 DEVELOPED SITE VALUE= \$ 38,000 Base Year 2016

Sale #	PID	Date	Sale Price	Trend Mths	Adj Price	Building										Extra Features Value	Xcess Acs & Rd Fmt Value	Land Residual Value	Site Cond or Topo Adj	Indicated Contributory VU Value
						Grade	Year Built	Age	Cond	Depre	Age	Add'l Depre	Sq Ft	Value						
1	10-1-10	6/30/2014	\$ 180,000	21	\$ 180,000	1.147	1988	2.5		16	1	1,544	\$ 112,812	\$ 2,400	\$ 15,200	\$ 48,044	0.90	0.85	\$ 18,974	
2	13-4-14	6/9/2015	\$ 155,000	10	\$ 155,000	1.016	1974	1.5		13	0	1,440	\$ 98,524	\$ 0	\$ 500	\$ 54,536	1.00	1.00	\$ 16,536	

No time trend is applied D+(-E%)/% K xO\$5 xG X(T-(U/100)) F-L-M-N O- (O\$4 xP xQ)

Cond'n= 1=exc 1.5=v,good 2=good 2.5=ave 3=fair 4=poor 5=v,poor

S1 Location Adj = Below Ave Neighborhood (-10) = 0.90; Site Cond = Mild Topo (-.05), Gravel Driveway (-.05) & Gravel Road (-.05) = 0.85

S2 Site Cond = Paved Driveway, Paved Road = 1.00

S1 = Map 10, Lot 1-10 = A tunnel, top 25% distant mountain view



S2 = Map 13, Lot 4-14 = An average width, top 50% nearby hill view



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 Adjustments

Site Modifiers – Undeveloped/Wooded Lot	-30% (70 Site Modifier)
Undeveloped/Clear	-20% (80 Site Modifier)
Gravel Driveway	-5% (95 Driveway Modifier)
Undeveloped Driveway	-10% (90 Driveway Modifier)
Gravel Roadway	-5% (95 Roadway Modifier)
Shared Driveway/Access (SHDW)	-5% or greater depending on size & impact
ROW Across Lot to Access Another	Varies – dependent upon access characteristics, typically -5 to -10%
Topography (TOPO)	Varies – dependent upon severity
Less Than Average Access (ACC)	Varies – dependent upon severity
Cost to Develop (CTD)	Varies – determined by field review
Added Site Value (SITE)	Varies – determined by field review
Road Bisects Lot (RBL)	-5% (95 Land Condition)
Not Buildable (NBD)	-90% (10 Land Condition)
Class VI Excess FF (CTD)	-90% (10 FF Land Cond)
Power Line Easement (PLE)	Varies – dependent upon severity
In-Law Apartment	+00 (100 Land Condition)
2 Family Dwelling	+00 (100 Land Condition)
3 or more Family Dwelling	+00 (100 Land Condition)
Residential & Commercial on site	Varies – depends on how extensive the use
2 Dwellings on Lot w/Separate Utilities	+05 (105 Land Condition)
3 Dwellings on Lot w/Separate Utilities	+10 (110 Land Condition)
4-6 Dwellings on Lot w/Separate Utilities	+25 (125 Land Condition)
No Septic on Developed Site	-05 (95 Land Condition)
No Well on Developed Site	-05 (95 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 (CTR) -5% to -10% Dependent on Severity
This adjustment is applied to homes that are abnormally close to the road.

Misc/CNotes Varies
Buildings require depreciation for many items. The overall condition of the home usually accounts for the majority of normal wear and tear items but often depreciation is needed to account for issues that are short lived and have a cost to cure associated with them, ie roof and siding.

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 one on one being mailed first class on: June 2, 2016.

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

The property owners were given 3 days, starting Wednesday, June 15, 2016 between the hours of 8:00 am & 4:30 pm to call and arrange an appointment.

The hearings were held for 2 days from 6/20/16 to 6/21/16 and resulted in 26 taxpayers calling to set up appointments to discuss their assessments.

If they were unable to fit into the normal 8-5 P.M. schedule, their name and phone number were taken and once the appointment period was over, all property owners on this list were contacted and arrangements for evening or Saturday meetings were made.

Once all the informal hearings are complete, the supervisor reviews all the information and recommendations from the hearing officer and makes final changes and produces 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.

SECTION 9

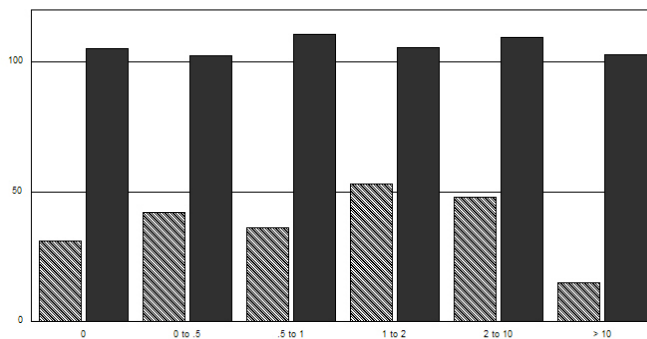
- A. CALIBRATION TECHNIQUE**
- B. FINAL STATISTICAL
ANALYSIS & TESTING**
- C. FINAL VALUATION COST
TABLES**

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.

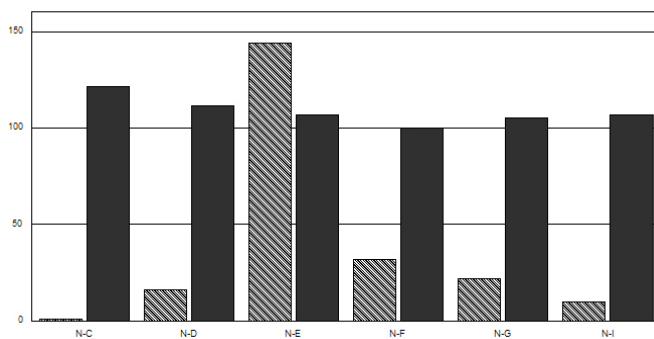
When the CAMA cost tables are defined, we compute the assessment to sales ratio for each property and produce graphs and reports which can then be used to calibrate the CAMA system to predict the market value of all property in the municipality as fairly as possible. The following are samples of the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



	# of Parcels	Median A/S x 100
0	31	105.32
0 to .5	42	102.70
.5 to 1	36	110.83
1 to 2	53	105.63
2 to 10	48	109.44
> 10	15	102.90

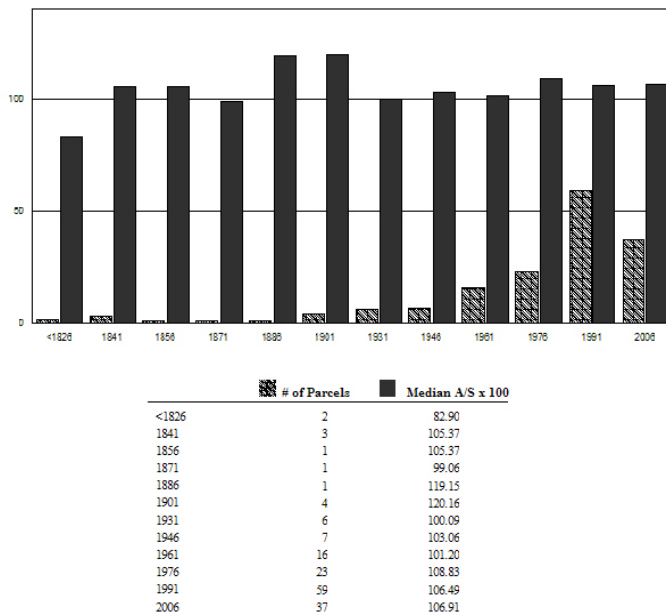
The hashed bars indicate the number of sales in each group, while the solid bars indicate the median assessment to sales ratio. This graph charts ratios for various lot sizes of the sales data and enables us to determine if all lots are fairly assessed regardless of size.

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



	# of Parcels	Median A/S x 100
N-C	1	121.60
N-D	16	111.66
N-E	144	106.63
N-F	32	99.78
N-G	22	105.37
N-I	10	106.92

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



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

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

Sales Ratio Bar Graphs

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

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

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

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

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

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

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

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

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

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

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

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

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

SECTION 9

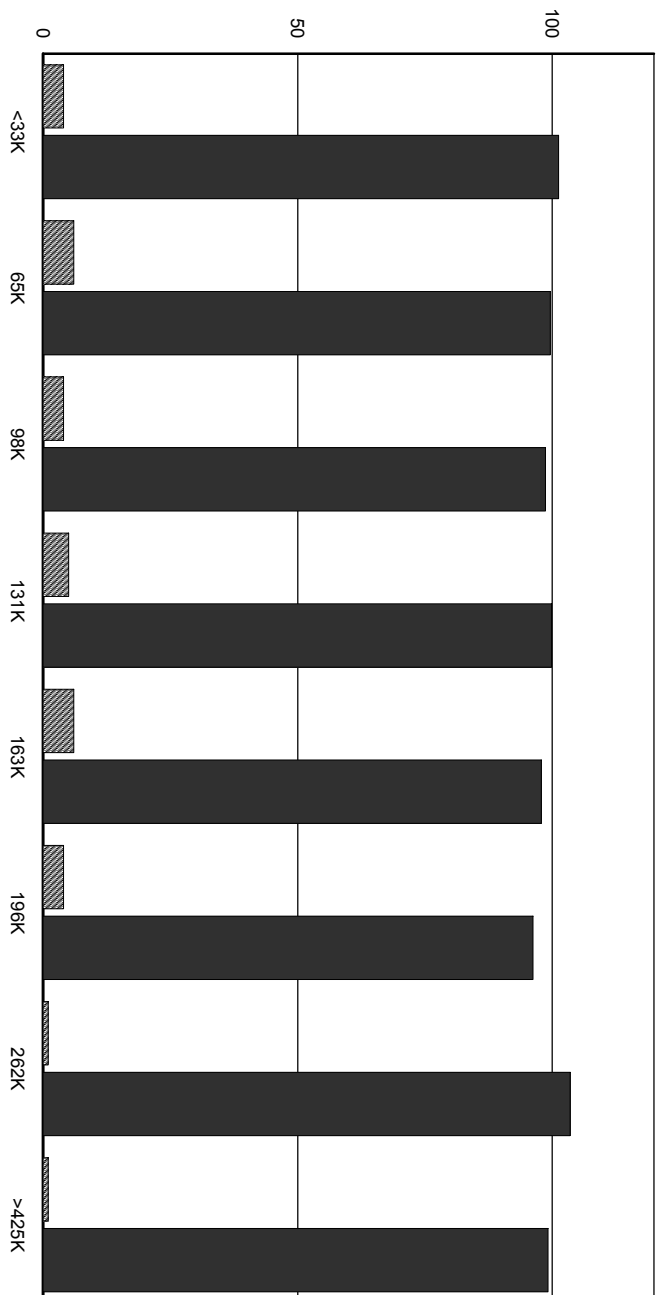
B. FINAL STATISTICAL ANALYSIS REPORTS

Sales Analysis Results
Wentworth -- 06/23/2016

Sales Analysis Statistics			
Number of Sales:	31	Mean Sales Ratio:	0.9930
Minimum Sales Ratio:	0.8600	Median Sales Ratio:	0.9956
Maximum Sales Ratio:	1.1876	Standard Deviation:	0.0597
Aggregate Sales Ratio:	0.9924	Coefficient of Dispersion:	3.9590
		Price Related Differential:	1.0006

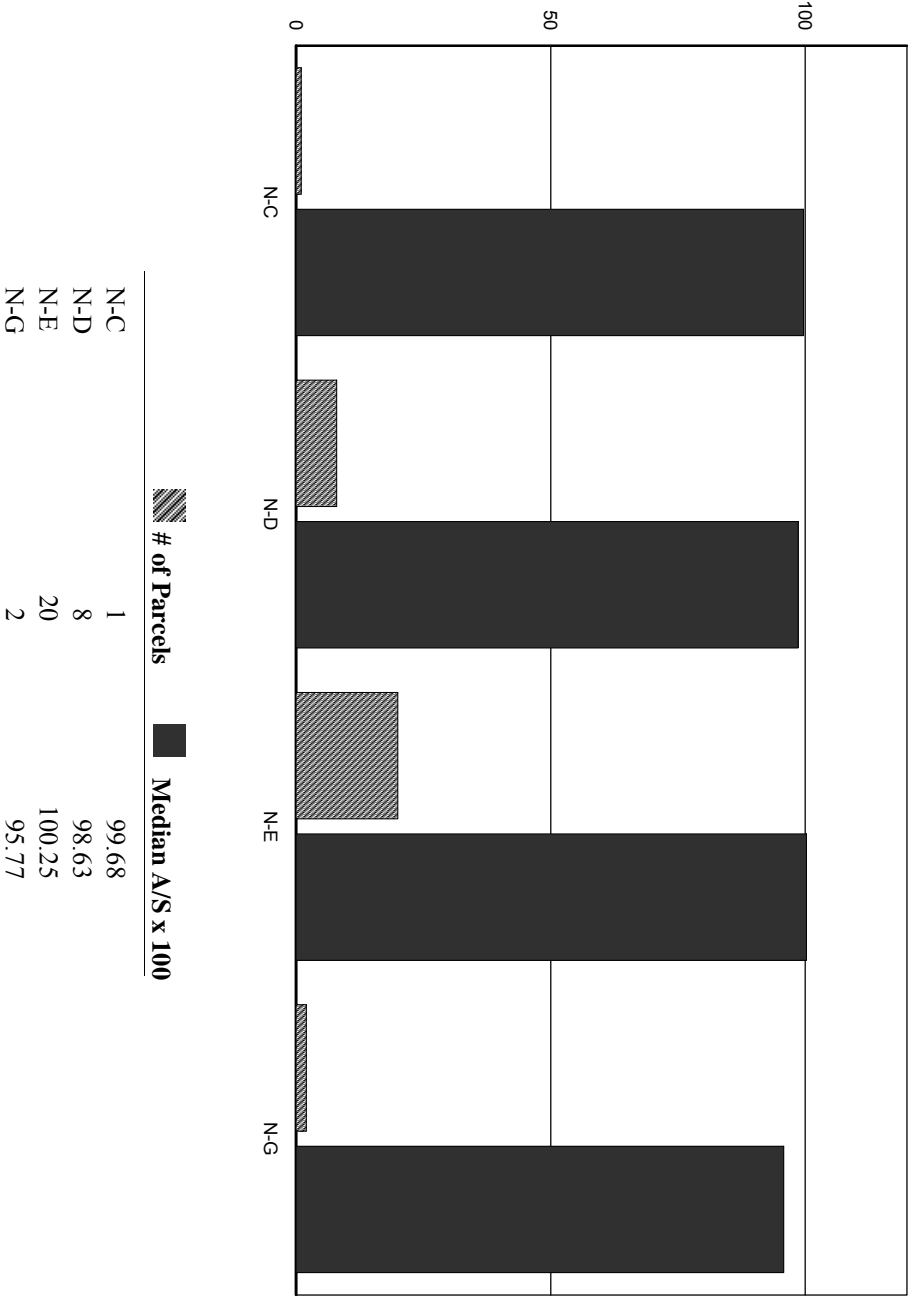
Sales Analysis Criteria	
Sold: 4/1/2014 - 06/23/2016	Sale Ratios: 0.000 - 999.999
Building Value: 0 - 99999999	Bldg Eff. Area: 0 - 99999999
Land Value: 0 - 99999999	Land Use: ALL
Current Use CR: 0 - 99999999	Acres: 0 - 99999999
Year Built: 1600 - 2016	Trend: 0.000% Prior to 06/23/2016
Story Height: ALL	Neighborhood: ALL
Base Rate: ALL	Zone: ALL
Qualified: YES	Unqualified: NO
Improved: YES	Vacant: YES
View: All	Waterfront: All
Include Comm./Ind./Util.: YES	

Wentworth:Median A/S Ratio by Sale Price

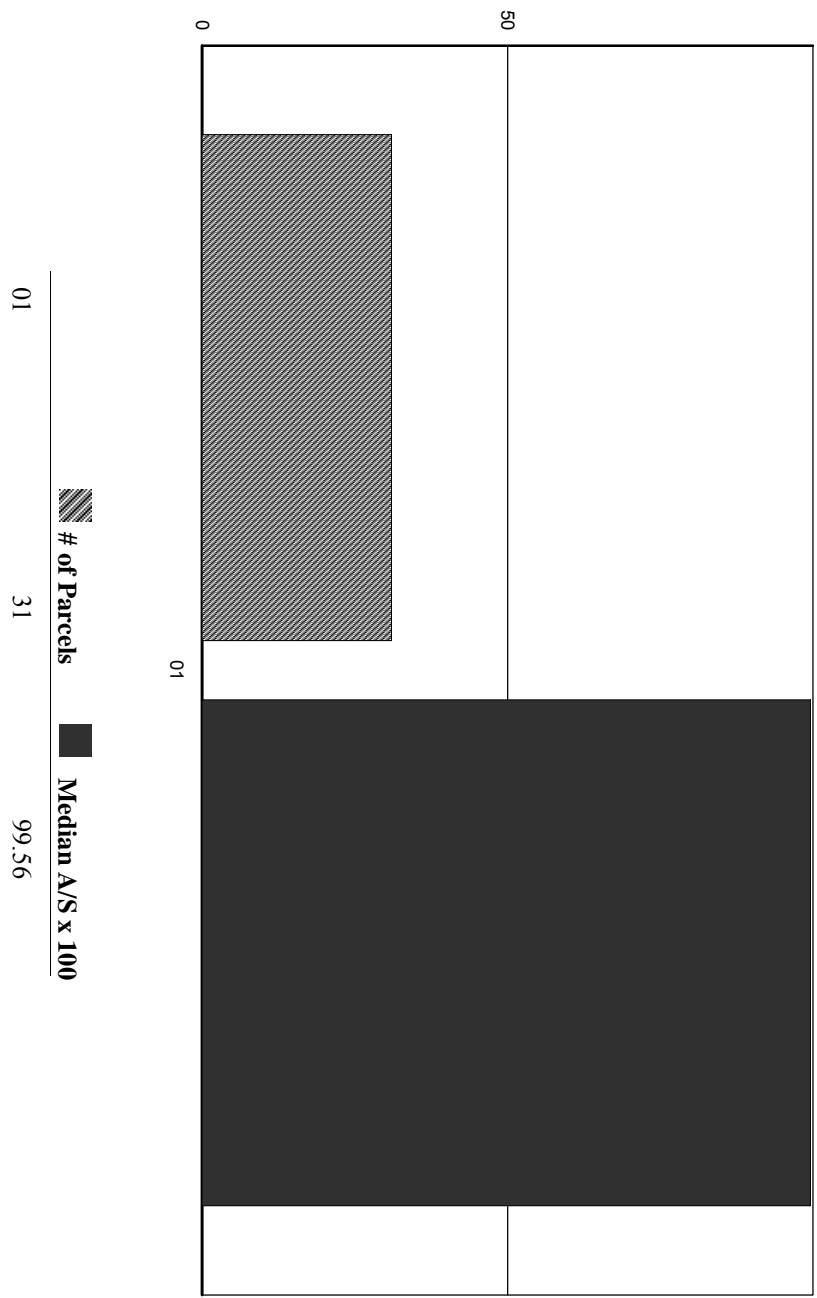


	# of Parcels	Median A/S x 100
<33K	4	101.23
65K	6	99.62
98K	4	98.68
131K	5	99.88
163K	6	97.86
196K	4	96.23
262K	1	103.53
>425K	1	99.19

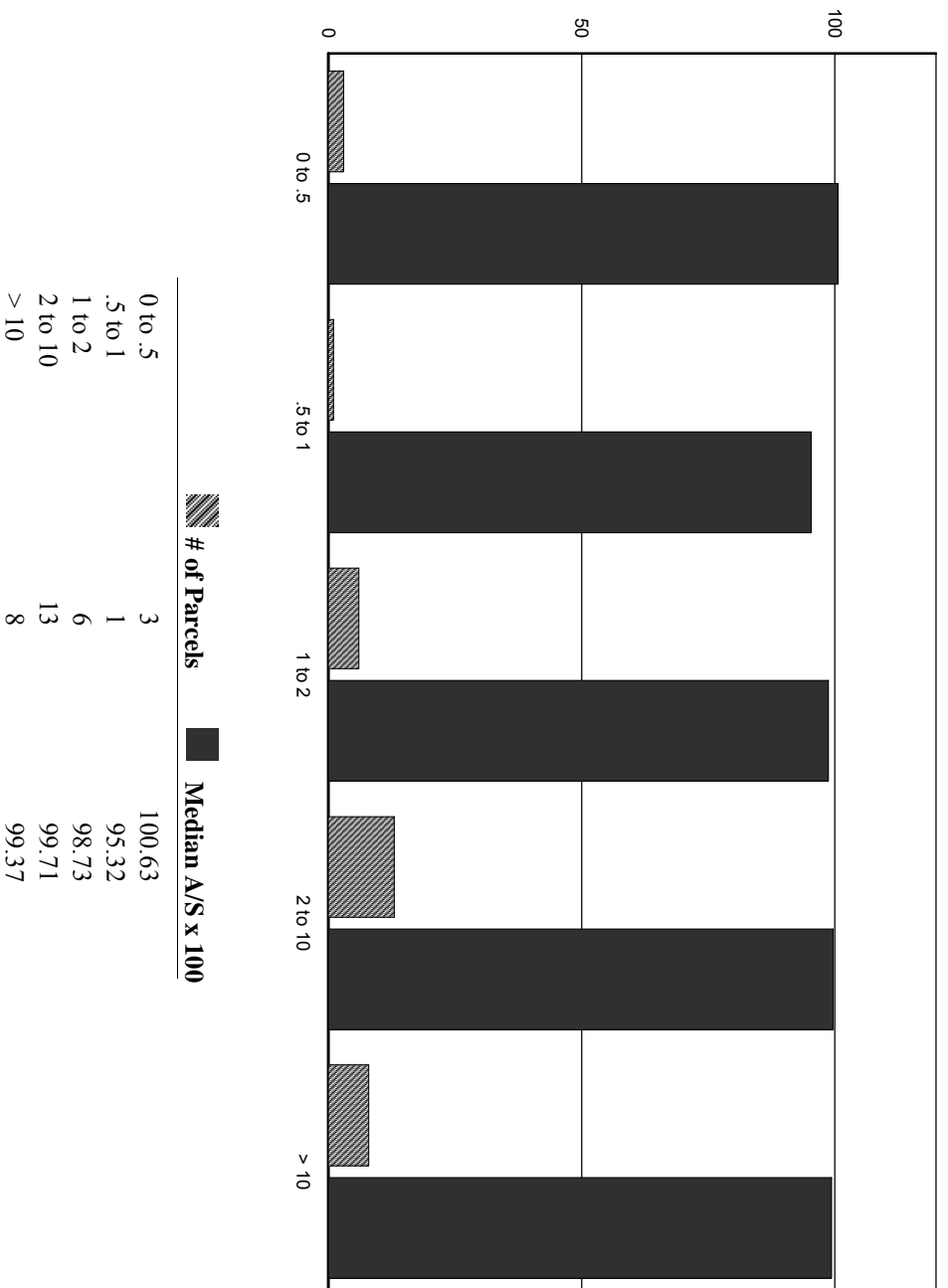
Wentworth:Median A/S Ratio by Neighborhood



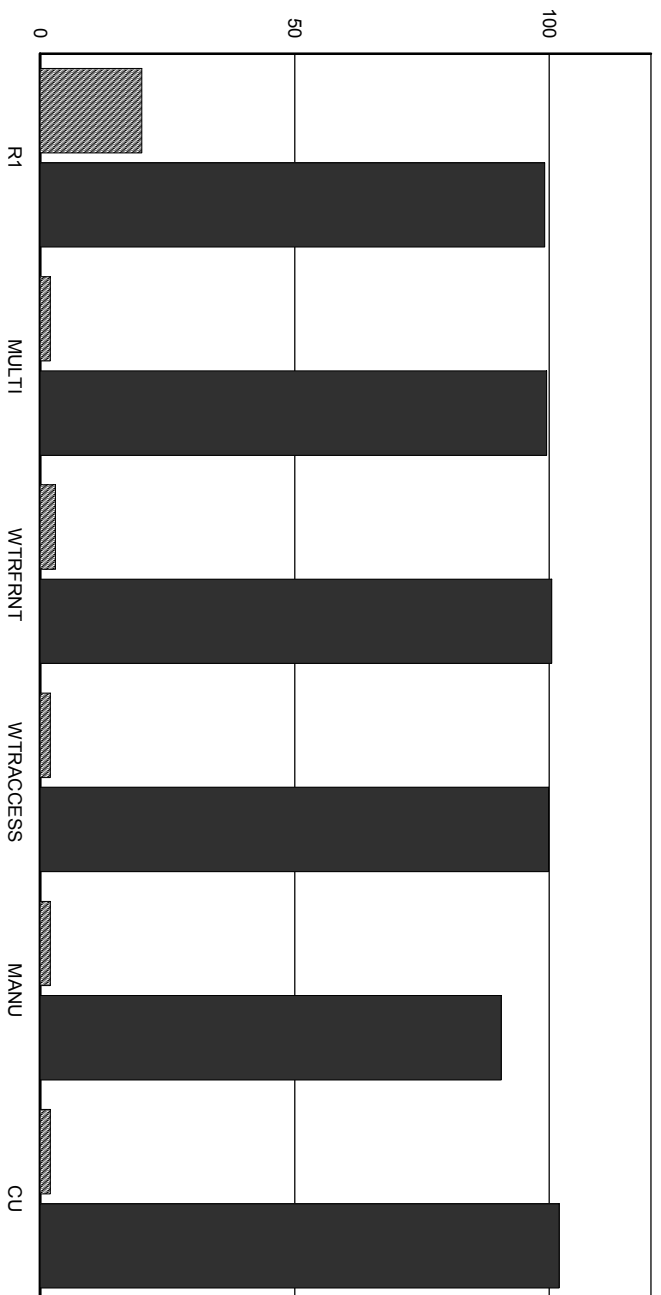
Wentworth:Median A/S Ratio by Zone



Wentworth:Median A/S Ratio by Acreage

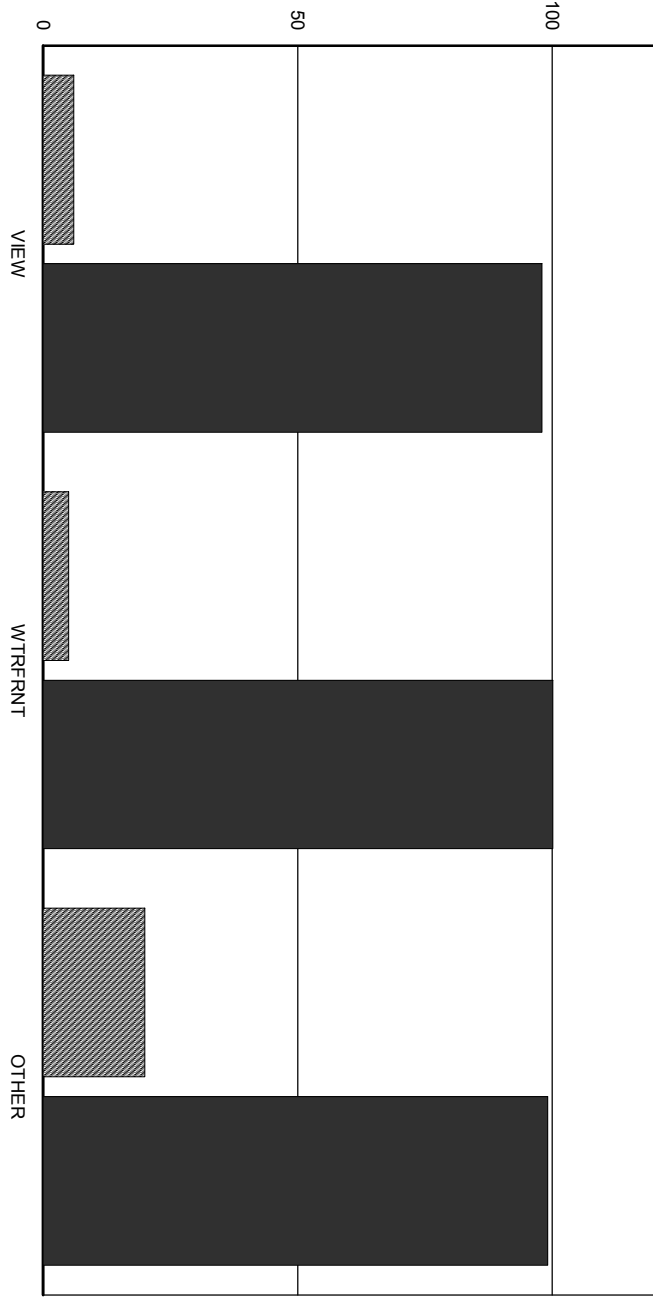


Wentworth: Median A/S Ratio by Improved Use



	# of Parcels	Median A/S x 100
R1	20	99.14
MULTI	2	99.50
WTRFRNT	3	100.51
WTRACCESS	2	99.89
MANU	2	90.57
CU	2	101.97

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



	# of Parcels	Median A/S x 100
VIEW	6	98.00
WTRFRNT	5	100.10
OTHER	20	99.14

Sales Analysis Results
Wentworth -- 06/23/2016

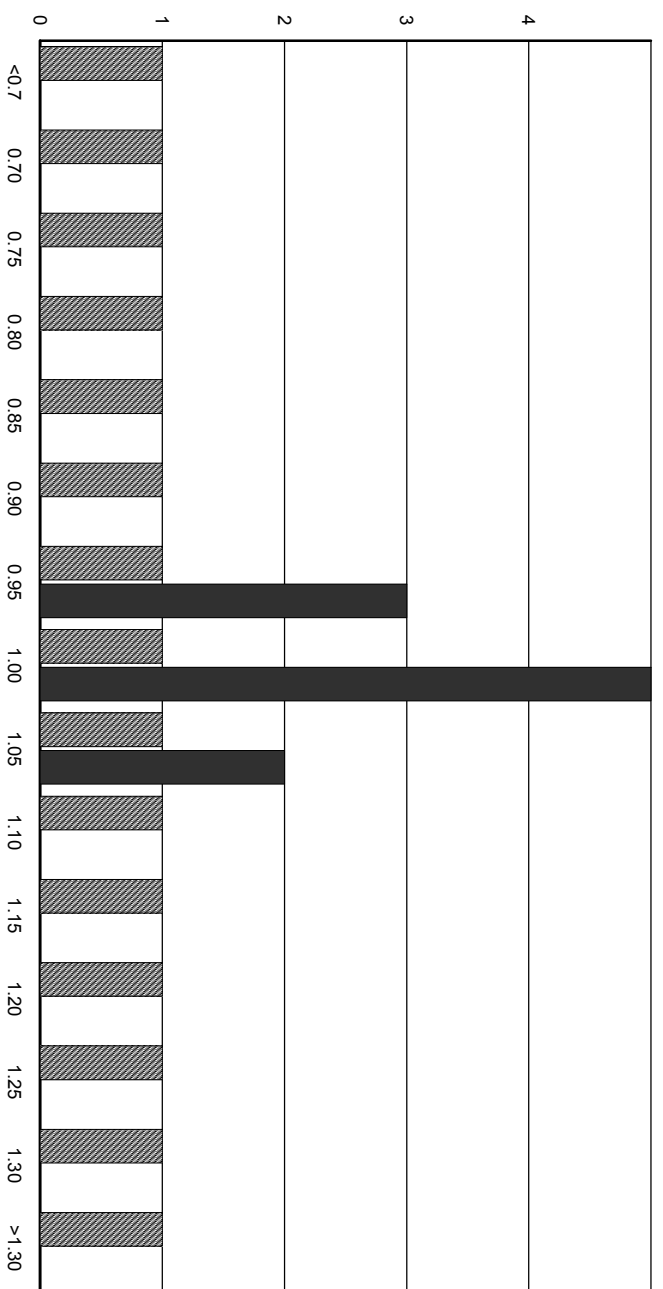
Sales Analysis Statistics			
Number of Sales:	10	Mean Sales Ratio:	0.9994
Minimum Sales Ratio:	0.9567	Median Sales Ratio:	0.9963
Maximum Sales Ratio:	1.0684	Standard Deviation:	0.0333
Aggregate Sales Ratio:	0.9954	Coefficient of Dispersion:	2.3457
		Price Related Differential:	1.0039

Sales Analysis Criteria	
Sold: 4/1/2014 - 06/23/2016	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 - 2016	Trend: 0.000% Prior to 06/23/2016
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	

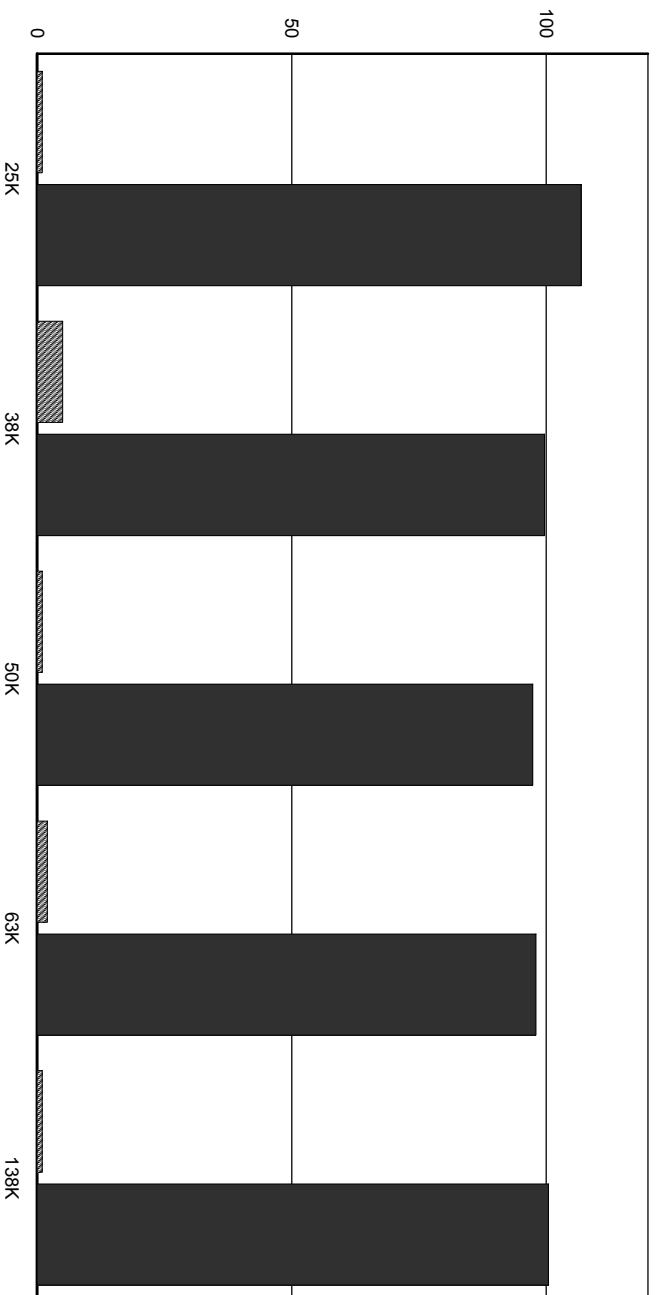
Wentworth Sales Analysis Report

Ratio	Map Sale Note	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Sale Price	Assessment Sale Date	I	Q	Unqualified Description Grantor	Prior Year Assessment
1.005	000004 17 DOM CASH	000002	000008	01	133.70	CUUO	E			\$ 128,000	\$ 128,600 11/16/2015	V	Q	SAVAGE, JANET R	\$ 148,300
0.964	000004 NO MLS	000003	000014	01	17.06	R1	D			\$ 59,933	\$ 57,800 06/20/2014	V	Q	CERSOSIMO INDUSTRIES I	\$ 47,200
0.973	000005 516 DOM;	000004	000019	01	2.02	R1W	E			\$ 45,000	\$ 43,800 12/07/2015	V	Q	CASE, RICHARD & DEBORA	\$ 52,800
0.996	000010	000004	000005	01	17.50	R1	D			\$ 52,533	\$ 52,300 08/26/2014	V	Q	PAULS, BARBARA A	\$ 50,200
0.990	000012	000001	000004	01	11.60	R1	D			\$ 30,000	\$ 29,700 08/06/2014	V	Q	MICHEL REVOCABLE TRUST	\$ 44,000
1.068	000013	000003	000002	01	2.02	R1W	E			\$ 19,000	\$ 20,300 03/01/2016	V	Q	VINTAGE LANDS LLC	\$ 39,100
1.009	000013	000003	000016	01	9.10	R1	E			\$ 34,000	\$ 34,300 03/10/2015	V	Q	MELLO, EDWARD & GAIL	\$ 42,300
0.997	000013	000003	000018	01	8.00	R1	E			\$ 34,900	\$ 34,800 11/21/2014	V	Q	BLASE, STEVEN A	\$ 40,700
0.957	000013	000003	000026	01	8.08	R1	E			\$ 30,000	\$ 28,700 04/07/2015	V	Q	RIETKERK, JEFFREY & KI	\$ 38,200
1.035	000013	000004	000005	01	11.09	CUUO	E			\$ 27,933	\$ 28,900 05/31/2016	V	Q	MENFI, JOSEPH F	\$ 43,700

Wentworth: Distribution of Sale Ratios

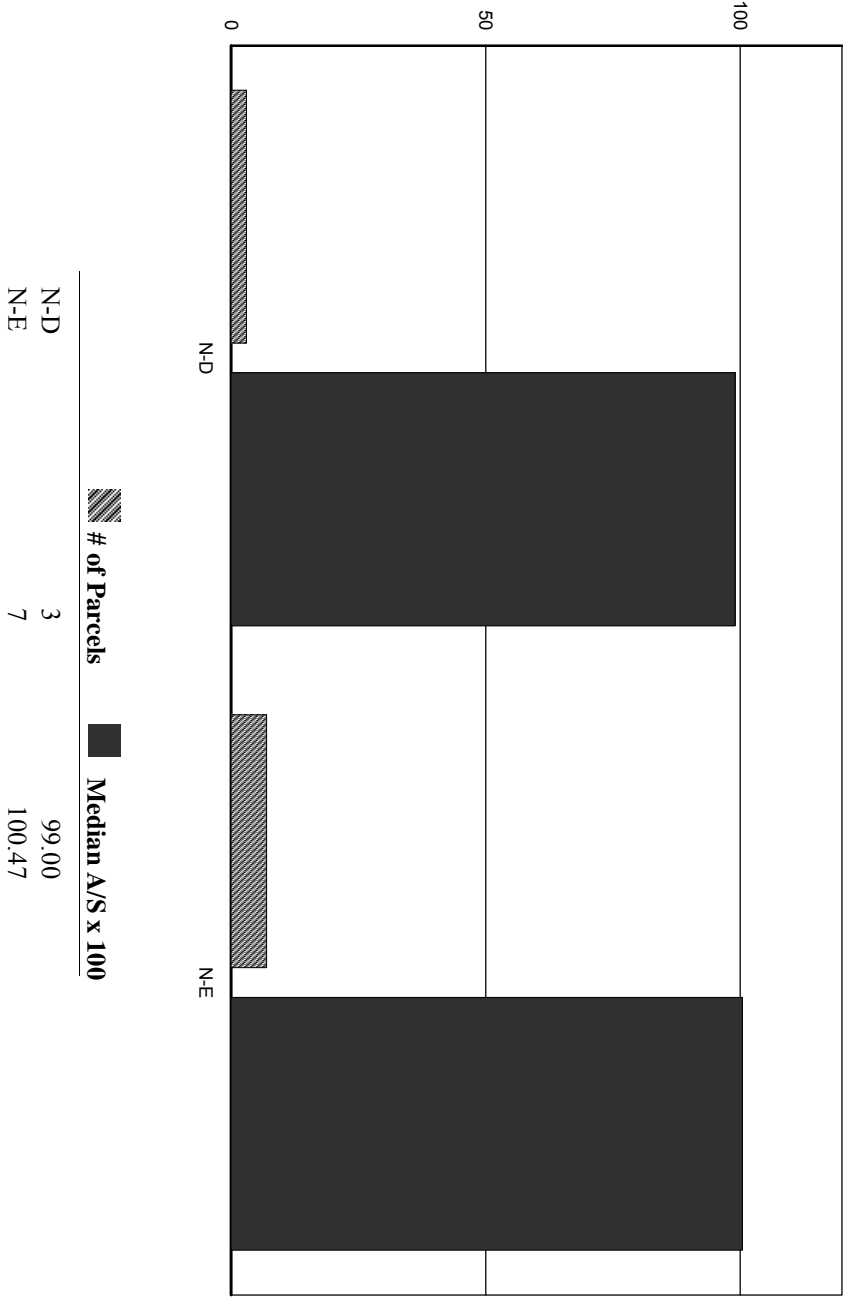


Wentworth:Median A/S Ratio by Sale Price

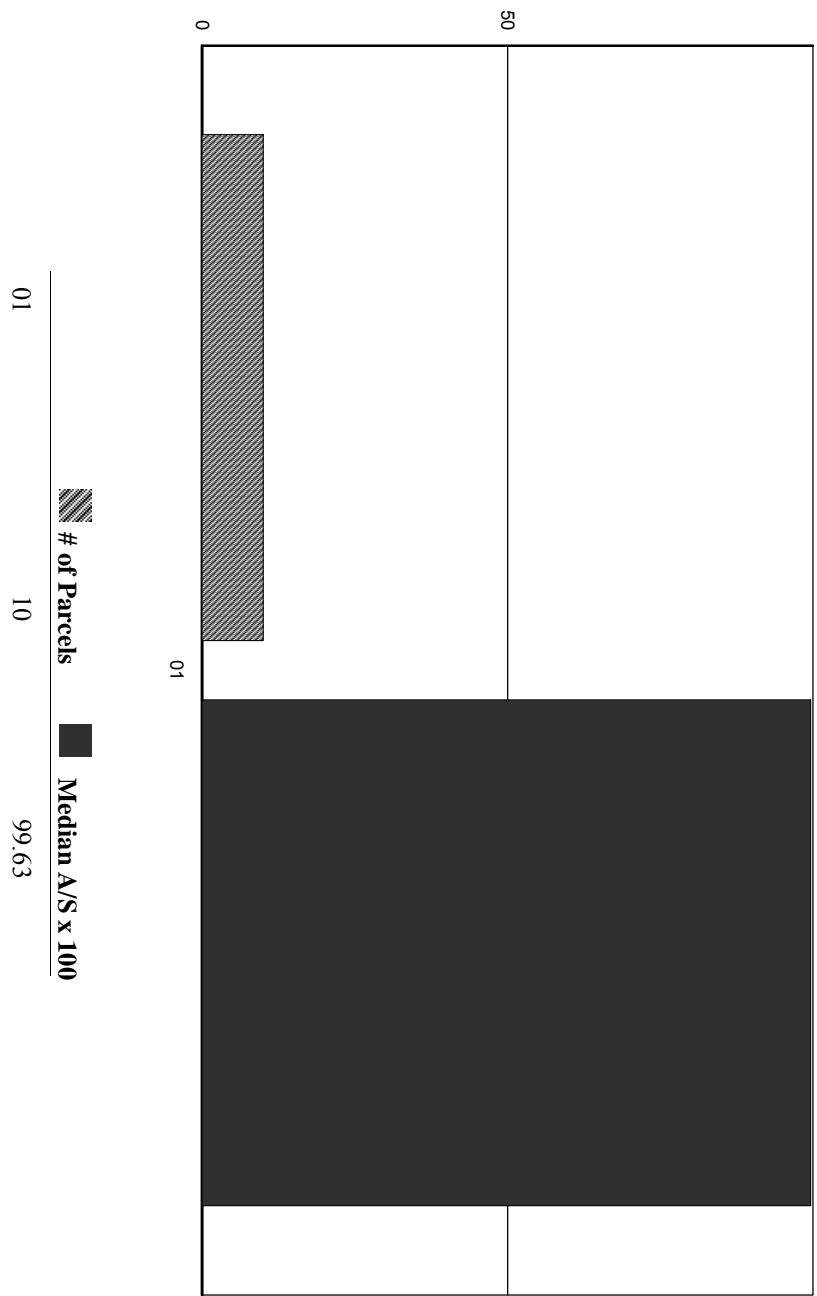


	# of Parcels	Median A/S x 100
25K	1	106.84
38K	5	99.71
50K	1	97.33
63K	2	98.00
138K	1	100.47

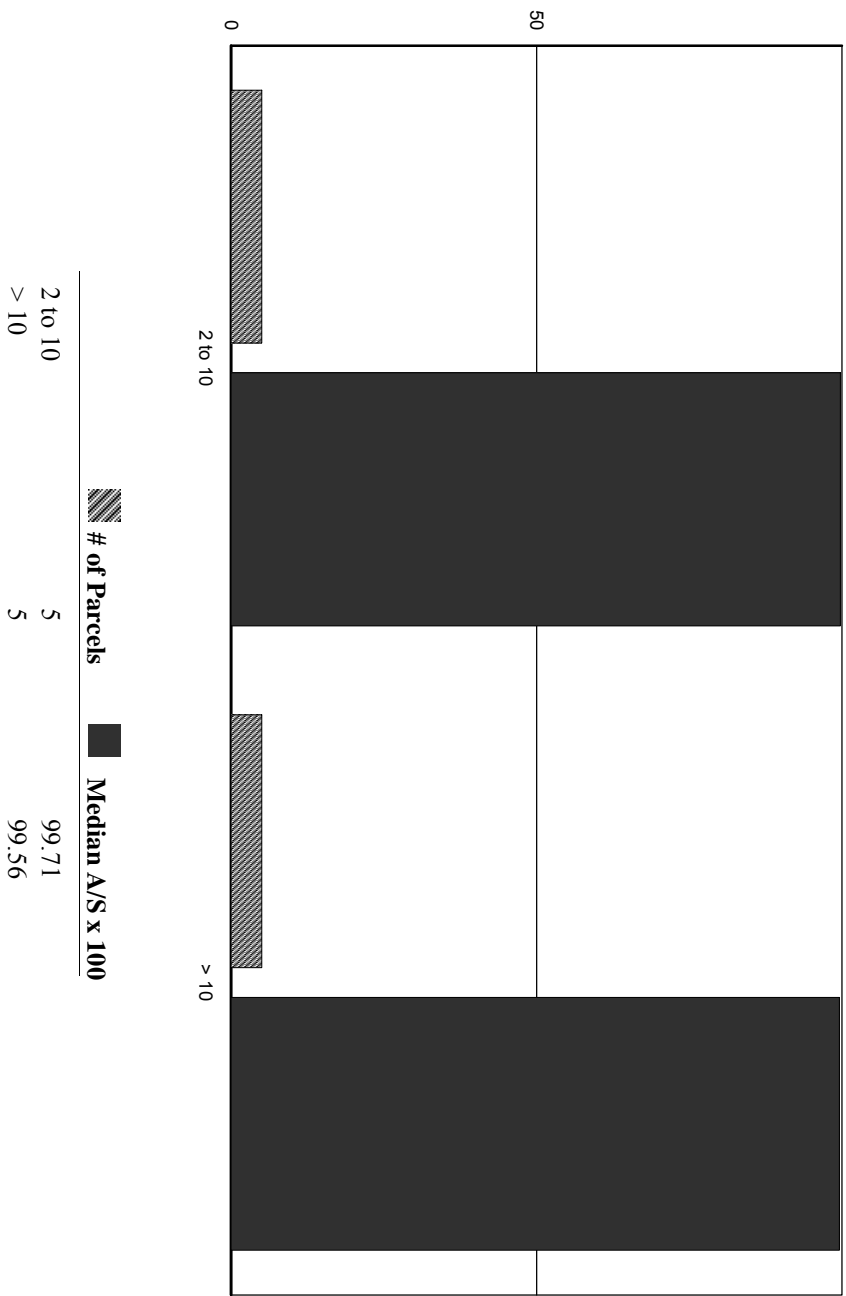
Wentworth:Median A/S Ratio by Neighborhood



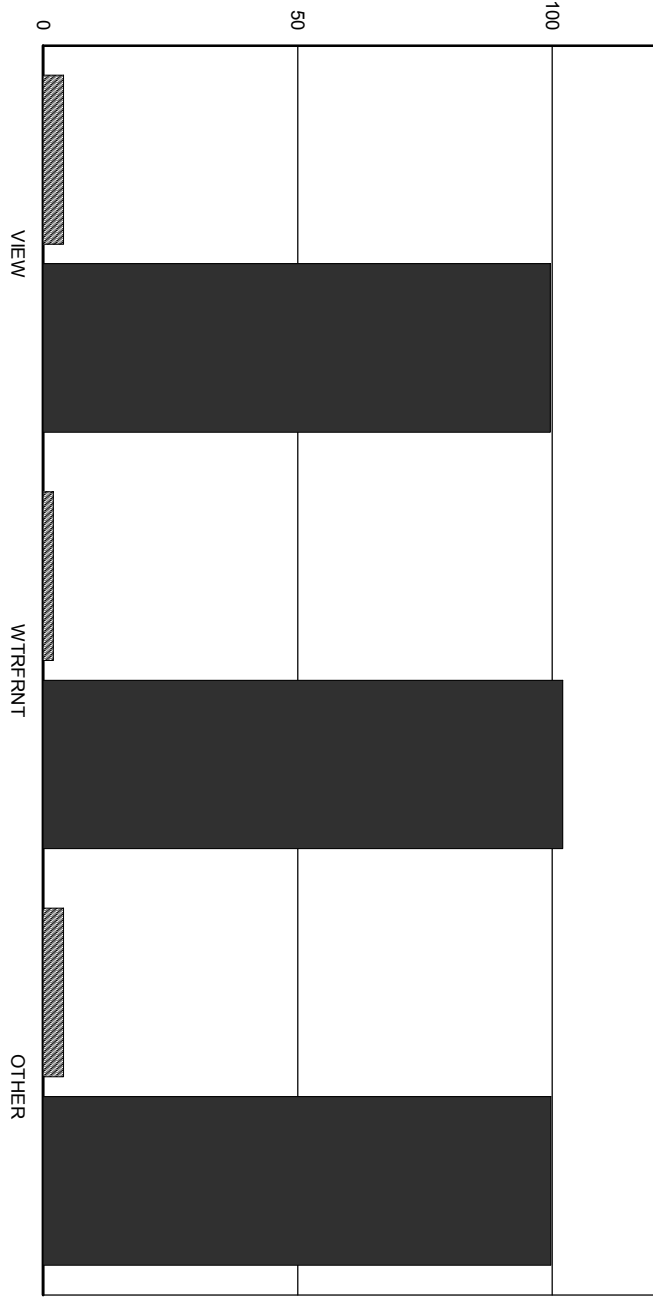
Wentworth:Median A/S Ratio by Zone



Wentworth:Median A/S Ratio by Acreage



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



	# of Parcels	Median A/S x 100
VIEW	4	99.63
WTRFRNT	2	102.09
OTHER	4	99.73

OWNER INFORMATION		SALES HISTORY					PICTURE	
GARDNER TRUSTEE, STEVEN D GARDNER TRUSTEE, KAREN L STEVEN GARDNER REV TRUST 22 CIDER MILL DRIVE CAMPTON, NH 03223		Date	Book	Page	Type	Price	Grantor	
		11/16/2015	4171	401	Q V	128,000	SAVAGE, JANET R	
		07/28/2015	4145	0971	U V 32	160,000	SANBORN, GREG A	
LISTING HISTORY		NOTES						
12/03/15 01/14/13 09/22/11 06/21/07 01/09/02	KCVL DMVL TNFR KSRL ETRL	VACANT; PLAN POCKET 4, FOLDER 8, #39; 12/15 EST TREES CUT BETWEEN 7/15 & 11/15 SALES;						
EXTRA FEATURES VALUATION								MUNICIPAL SOFTWARE BY AVITAR
Feature Type	Units	Length	x Width	Size Adj	Rate	Cond	Market Value	Notes
								WENTWORTH ASSESSING OFFICE
LAND VALUATION								PARCEL TOTAL TAXABLE VALUE
Zone: RES Minimum Acreage: 1.00 Minimum Frontage: 200								Year Building Features Land
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography
UNMNGD OTHER	1,000 ac	38,000	E	100	70	100	90	90 -- ROLLING
UNMNGD OTHER	35,000 ac	x 1,200	X	69				70 -- STEEP
UNMNGD HARDWD	97,700 ac	x 1,200	X	69				85 -- MODERATE
UNMNGD HARDWD	2,000,000 ft	x	30	E	100			30
133,700 ac								128,600
133,700 ac								6,545
Site: UNDEVELOPED Driveway: UNDEVELOPED Road: PAVED								

PICTURE		OWNER		TAXABLE DISTRICTS		BUILDING DETAILS	
		GARDNER TRUSTEE, STEVEN D GARDNER TRUSTEE, KAREN L STEVEN GARDNER REV TRUST 22 CIDER MILL DRIVE CAMPTON, NH 03223 Account Number:		District Percentage		Model: Roof: Ext: Int: Floor: Heat: Bedrooms:	
				PERMITS		Baths: Extra Kitchens: A/C: Quality: Com. Wall: Stories:	
Date Permit ID Permit Type Notes				Base Type:			
						BUILDING SUB AREA DETAILS	
2016 BASE YEAR BUILDING VALUATION							
Year Built: Condition For Age: Physical: Functional: Economic: Temporary:						%	
						%	

OWNER INFORMATION		SALES HISTORY					PICTURE																													
CLAYTON, JASON H CLAYTON, SARA K 267 ATWELL HILL ROAD WENTWORTH, NH 03282		Date	Book	Page	Type	Price	Grantor																													
		06/20/2014	4063	0783	Q V	59,933	CERSOSIMO INDUSTRIES																													
LISTING HISTORY		NOTES																																		
12/03/15 01/14/13 09/22/11 09/09/10	KCVL DMVL TNFR MI	LOT 3, PLAN 13401; ORIG CU @1816/426; 1/13 VAC;																																		
EXTRA FEATURES VALUATION					MUNICIPAL SOFTWARE BY AVTAR																															
Feature Type	Units	Length	x Width	Size Adj	Rate	Cond	Market Value	Notes																												
<div>WENTWORTH ASSESSING OFFICE</div> <div>PARCEL TOTAL TAXABLE VALUE</div> <table><tr><th>Year</th><th>Building</th><th>Features</th><th>Land</th></tr><tr><td>2014</td><td>\$ 0</td><td></td><td>\$ 29,977</td></tr><tr><td colspan="3"></td><td>Parcel Total: \$ 29,977</td></tr><tr><td>2015</td><td>\$ 0</td><td></td><td>\$ 29,928</td></tr><tr><td colspan="3"></td><td>Parcel Total: \$ 29,928</td></tr><tr><td>2016</td><td>\$ 0</td><td></td><td>\$ 43,905</td></tr><tr><td colspan="3"></td><td>Parcel Total: \$ 43,905</td></tr></table>									Year	Building	Features	Land	2014	\$ 0		\$ 29,977				Parcel Total: \$ 29,977	2015	\$ 0		\$ 29,928				Parcel Total: \$ 29,928	2016	\$ 0		\$ 43,905				Parcel Total: \$ 43,905
Year	Building	Features	Land																																	
2014	\$ 0		\$ 29,977																																	
			Parcel Total: \$ 29,977																																	
2015	\$ 0		\$ 29,928																																	
			Parcel Total: \$ 29,928																																	
2016	\$ 0		\$ 43,905																																	
			Parcel Total: \$ 43,905																																	
LAND VALUATION																																				
Zone: RES	Minimum Acreage: 1.00	Minimum Frontage: 200			Site: UNDEVELOPED Driveway: UNDEVELOPED Road: GRAVEL/DIRT																															
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography																												
IF RES	1,000 ac	38,000	D	90	70	95	90	95 -- MILD																												
UNMNGD PINE	15,060 ac	x 1,200	X	95				95 -- MILD																												
UNPRODUCTIVE	1,000 ac	x 1,200	X	95				95 -- MILD																												
VIEW	MOUNTAINS, AVERAGE, TOP 50, DISTANT																																			
17,060 ac							90	22,000																												
							57,800	43,905																												

OWNER INFORMATION				SALES HISTORY				PICTURE	
LAMY, RICHARD P				Date	Book	Page	Type	Price	Grantor
LAMY, ALICE M				12/07/2015	4175	0547	Q V	45,000	CASE, RICHARD &
132 NH RTE 25A				12/20/2010	3760	0238	Q V	50,000	VINTAGE LANDS LLC
WENTWORTH, NH 03282									
LISTING HISTORY				NOTES					
03/25/16	KCPL			PLAN#13877; OLD M&L 2-4-5; 4/1/11 NEW DUE TO SUB OF 2-4-1; OUT OF CU					
01/06/16	MSVL	VER SALE		DUE TO 12/10 SALE; 5/12 DW INSTALLED (SHARED W/2-4-18); NO ELEC TO					
05/07/15	KCPL			SITE; 1/13 ADD "SIERRA" CAMPER-EST YEAR BUILT; 5/14 NC; CORR YB PER					
05/05/14	KCPR			BILL OF SALE; 5/15 NC TO CAMPER/SITE; 1/16; 3 BD SEPTIC INSTALLED IN					
01/21/13	KCVL			2011; NATURAL SITE= VACANT & CLEARED W/SEPTIC & NO WELL AT TIME					
05/16/12	JBPM			OF SALE W/DRIVEWAY; 3/16 CLEARING BRUSH; CK17;					
09/07/11	MISV								
03/10/11	MI								
EXTRA FEATURES VALUATION				MUNICIPAL SOFTWARE BY AVITAR					
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes	WENTWORTH ASSESSING OFFICE	
								PARCEL TOTAL TAXABLE VALUE	
Year	Building	Features	Land						
2014	\$ 4,100	\$ 0	\$ 48,700	Parcel Total: \$ 52,800					
2015	\$ 4,100	\$ 0	\$ 48,700	Parcel Total: \$ 52,800					
2016	\$ 0	\$ 0	\$ 43,800	Parcel Total: \$ 43,800					
LAND VALUATION									
Zone: RES Minimum Acreage: 1.00 Minimum Frontage: 200				Site: FAIR Driveway: GRAVEL/DIRT Road: PAVED					
Land Type	Units	Base Rate	NC	Adj	Site	Road	DW	Way	Topography
IF RES WTRFRNT	1.000 ac	38,000	E	100	95	100	95	100	-- LEVEL
IF RES WTRFRNT	1.018 ac	x 1,200	X	100					100 -- LEVEL
IF RES WTRFRNT	1.000 wf	x 10,000	X	100					100
2.018 ac				43,800					

PICTURE		OWNER		TAXABLE DISTRICTS		BUILDING DETAILS	
		LAMY, RICHARD P LAMY, ALICE M 132 NH RTE 25A WENTWORTH, NH 03282 Account Number:		District Percentage		Model: Roof: Ext: Int: Floor: Heat: Bedrooms: Baths: Extra Kitchens: A/C: Quality: Com. Wall: Stories: Fixtures: Fireplaces: Generators: Base Type:	
PERMITS		Date	Permit ID	Permit Type	Notes		
						BUILDING SUB AREA DETAILS 2016 BASE YEAR BUILDING VALUATION Year Built: Condition For Age: Physical: Functional: Economic: Temporary: % %	

OWNER INFORMATION				SALES HISTORY				PICTURE						
GERLICH, PAMELA 16 FINDLAY PLACE NEWPORT, RI 02840				Date	Book	Page	Type	Price Grantor						
				08/26/2014 4079 0034 Q V				52,533 PAULS, BARBARA A						
LISTING HISTORY				NOTES										
12/02/15 KCVL VER SALE				VAC; WOODED; LOT 2 PLAN #2343; EXISTING FRONTAGE WET = 25' ROW										
01/08/13 ERVL				ACC ACROSS 10-4-19; VU PER M.L.S PICS=PART BLOCKED;										
09/21/11 TNFR														
06/25/09 KSRL														
01/10/02 RTRL														
EXTRA FEATURES VALUATION														
Feature Type	Units			Length	Width	Size	Adj	Rate	Cond	Market Value	Notes			
MUNICIPAL SOFTWARE BY AVTAR														
WENTWORTH ASSESSING OFFICE														
PARCEL TOTAL TAXABLE VALUE														
Year	Building		Features		Land									
2014	\$ 0				\$ 50,200		Parcel Total: \$ 50,200							
2015	\$ 0				\$ 50,200		Parcel Total: \$ 50,200							
2016	\$ 0				\$ 52,300		Parcel Total: \$ 52,300							
LAND VALUATION														
Zone: RES Minimum Acreage: 1.00 Minimum Frontage: 200				Site: UNDEVELOPED Driveway: UNDEVELOPED 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	38,000	D	90	70	95	90	95 -- MILD	95	18,500	0	N	18,500 ROW ACC	
1F RES	16,500 ac	x 1,200	X	94				90 -- ROLLING	100	16,800	0	N	16,800	
VIEW		MOUNTAINS, WIDE, TOP 50, CLOSE/NEAR										70	17,000	17,000 MTS/D50/WID/CLS/VU
17,500 ac										52,300		52,300		

OWNER INFORMATION		SALES HISTORY				PICTURE									
CONKEY, HOLLY J PO BOX 71 RUMNEY, NH 03266		Date	Book	Page	Type	Price	Grantor								
		08/06/2014 4074 0549 Q V 30,000 MICHEL REVOCABLE													
LISTING HISTORY		NOTES													
12/02/15 KCVL VER SALE 01/18/13 ERVL 09/20/11 TNFR 07/21/09 MI 01/15/02 RTRM		1/13 VAC; WOODED; WET; SM POND BY RD; PLAN #8368 ORIG CU @ 1816/426 & 1966/467; 12/15 DNP U OLD GAZEBO=NV;													
EXTRA FEATURES VALUATION		MUNICIPAL SOFTWARE BY AVITAR													
Feature Type	Units	Length	x	Width	Size	Adj	Rate	Cond	Market Value	Notes					
WENTWORTH ASSESSING OFFICE															
PARCEL TOTAL TAXABLE VALUE															
Year	Building	Features		Land											
2014	\$ 0	\$ 0		\$ 2,222		Parcel Total: \$ 2,222									
2015	\$ 0	\$ 0		\$ 2,222		Parcel Total: \$ 2,222									
2016	\$ 0	\$ 0		\$ 2,104		Parcel Total: \$ 2,104									
LAND VALUATION															
Zone: RES Minimum Acreage: 1.00 Minimum Frontage: 200 Site: UNDEVELOPED Driveway: UNDEVELOPED Road: GRAVEL/DIRT															
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes	
FARMLAND	1,000 ac	38,000	D	90	70	95	90	95 -- MILD	100	19,400	100	N	425		
FARMLAND	3,200 ac	x 1,200	X	96				90 -- ROLLING	100	3,300	100	N	1,360	FIELD	
UNMNGD OTHER	6,200 ac	x 1,200	X	96				90 -- ROLLING	100	6,400	80	N	295		
UNPRODUCTIVE	1,200 ac	x 1,200	X	96				100 -- LEVEL	10	100	100	N	24	POND, ETC	
UNMNGD OTHER	200,000 ff	x 30	D	90					10	500	0	N	0	TOPO/POND	
11,600 ac											29,700		2,104		

PICTURE		OWNER		TAXABLE DISTRICTS		BUILDING DETAILS																																																																									
<div> <div>CONKEY, HOLLY J</div> <div>PO BOX 71</div> <div>RUMNEY, NH 03266</div> <div>Account Number:</div> </div>		<div>District</div> <div>Percentage</div>		<div>Model:</div> <div>Roof:</div> <div>Ext:</div> <div>Int:</div> <div>Floor:</div> <div>Heat:</div> <div>Bedrooms:</div> <div>Baths:</div> <div>Extra Kitchens:</div> <div>A/C:</div> <div>Quality:</div> <div>Com. Wall:</div> <div>Stories:</div> <div>Fixtures:</div> <div>Fireplaces:</div> <div>Generators:</div>		<div>Base Type:</div>																																																																									
PERMITS		PERMITS		PERMITS		PERMITS																																																																									
Date	Permit ID	Permit Type	Notes	Date	Permit ID	Permit Type	Notes																																																																								

OWNER INFORMATION				SALES HISTORY				PICTURE						
NEWCOMB, CHRISTOPHER M 7 JOBE LANE BILLERICA, MA 01821-3103				Date	Book	Page	Type	Price Grantor						
				03/10/2015 4114 0373 Q V 34,000 MELLO, EDWARD & GAIL										
LISTING HISTORY				NOTES										
12/02/15 KCVL VER SALE 01/10/13 ERYL 09/20/11 TNFR 01/24/02 RDRL				LOT 7, PLAN#3304; 1/13 VAC; WOODED; STEEP FRTG;										
EXTRA FEATURES VALUATION														
Feature Type	Units			Length	Width	Size Adj	Rate	Cond	Market Value Notes					
MUNICIPAL SOFTWARE BY AVTAR WENTWORTH ASSESSING OFFICE														
PARCEL TOTAL TAXABLE VALUE														
Year	Building		Features		Land									
2014	\$ 0				\$ 42,300 Parcel Total: \$ 42,300									
2015	\$ 0				\$ 42,300 Parcel Total: \$ 42,300									
2016	\$ 0				\$ 34,300 Parcel Total: \$ 34,300									
LAND VALUATION														
Zone: RES Minimum Acreage: 1.00 Minimum Frontage: 200				Site: UNDEVELOPED Driveway: UNDEVELOPED Road: GRAVEL/DIRT										
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value Notes	
IF RES	1,000 ac	38,000	E	100	70	95	90	95 -- MILD	100	21,600	0	N	21,600	
IF RES	8,100 ac	x 1,200	X	100				90 -- ROLLING	100	8,700	0	N	8,700	
VIEW	MOUNTAINS, TUNNEL, TOP 25, DISTANT													
9.100 ac											34,300			34,300

OWNER INFORMATION				SALES HISTORY				PICTURE	
WELCH, THOMAS W WELCH, BRENDA J 11 FOREST HILL DRIVE SHREWSBURY, MA 01545				Date Book Page Type Price Grantor 11/21/2014 4096 0416 Q V 34,900 BLASE, STEVEN A 09/19/2012 3916 981 Q V 25,900 NARDONE, MARK					
LISTING HISTORY				NOTES					
03/21/16 KCPE 12/02/15 KCVE VER SALE 05/08/15 KCPE 03/25/14 KCPL 01/10/13 ERVL 09/20/11 TNFR 01/24/02 RDRL				LOT 5, PLAN #3304; 1/13 VAC; WOODED; ACC CUT IN & CLEARING STARTED; 3/14 NC; 12/15; EST-GATED; 3/16 DW GATED & FENCED; EST NC; CK17;					
EXTRA FEATURES VALUATION								MUNICIPAL SOFTWARE BY AVITAR	
Feature Type				Units Length x Width Size Adj Rate Cond Market Value Notes				WENTWORTH ASSESSING OFFICE	
								PARCEL TOTAL TAXABLE VALUE	
Year				Building		Features		Land	
2014				\$ 0				\$ 40,700 Parcel Total: \$ 40,700	
2015				\$ 0				\$ 40,700 Parcel Total: \$ 40,700	
2016				\$ 0				\$ 34,800 Parcel Total: \$ 34,800	
LAND VALUATION									
Zone: RES Minimum Acreage: 1.00 Minimum Frontage: 200				Site: UNDEVELOPED CLEAR				Driveway: NATURAL/GRASS 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		38,000 E 100 80 95 90 95 -- MILD		100 24,700 0 N 24,700 UND	
1F RES VIEW				7,000 ac		x 1,200 X 100 85 -- MODERATE		100 7,100 0 N 7,100	
						MOUNTAINS, TUNNEL, TOP 25, DISTANT		50 3,000 3,000 prt bldcd vu est	
				8,000 ac				34,800 34,800	

PICTURE		OWNER		TAXABLE DISTRICTS		BUILDING DETAILS		
		WELCH, THOMAS W WELCH, BRENDA J 11 FOREST HILL DRIVE SHREWSBURY, MA 01545 Account Number:		District Percentage		Model: Roof: Ext: Int: Floor: Heat: Bedrooms: Baths: Extra Kitchens: A/C: Quality: Com. Wall: Stories: Fixtures: Fireplaces: Generators: Base Type:		
PERMITS		Notes						
Date	Permit ID	Permit Type						
<div style="background-color: #f0f0f0; padding: 5px;"> BUILDING SUB AREA DETAILS </div>								
2016 BASE YEAR BUILDING VALUATION								
Year Built: _____ Condition For Age: _____ Physical: _____ Functional: _____ Economic: _____ Temporary: _____ % %								

OWNER INFORMATION		SALES HISTORY					PICTURE								
LIZZIE, BRADLEY & VICKIE REV		Date	Book	Page	Type	Price Grantor									
LIZZIE, ALCIDE & VIRGINIA TRST		04/07/2015	4119	0855	Q V	30,000 RIETKERK, JEFFREY &									
BRAD, VICKIE, ALCIDE& VIRGINIA		11/20/2007	3468	0801	Q V	47,933 POWERS INC, JAMES W									
10 AUTUMN GLEN CIRCLE		10/16/2007	3458	0488	U V 18	140,000 KING FOREST INDUSTRIES									
NASHUA, NH 03062															
LISTING HISTORY		NOTES													
12/02/15 KCVL VER SALE		LOT 4, PLAN#11927; 1/13 VAC; WOODED; STEEP FRTG=ACC;													
01/10/13 ERVL															
09/20/11 TNFR															
02/28/08 MI															
08/23/05 RVRL															
EXTRA FEATURES VALUATION							MUNICIPAL SOFTWARE BY AVTAR								
Feature Type	Units	Length	x Width	Size Adj	Rate	Cond	Market Value	Notes	WENTWORTH ASSESSING OFFICE						
PARCEL TOTAL TAXABLE VALUE															
Year	Building	Features		Land											
2014	\$ 0	\$ 0		\$ 38,200		Parcel Total: \$ 38,200									
2015	\$ 0	\$ 0		\$ 38,200		Parcel Total: \$ 38,200									
2016	\$ 0	\$ 0		\$ 28,700		Parcel Total: \$ 28,700									
LAND VALUATION															
Zone: RES		Minimum Acreage: 1.00		Minimum Frontage: 200		Site: UNDEVELOPED									
Land Type		Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
IF RES		1,000 ac	38,000	E	100	70	100	90	90 -- ROLLING	100	21,500	0	N	21,500	UND/ACC
IF RES		7,080 ac	x 1,200	X	100				85 -- MODERATE	100	7,200	0	N	7,200	
		8,080 ac		28,700											

PICTURE		OWNER	TAXABLE DISTRICTS		BUILDING DETAILS	
		LIZZIE, BRADLEY & VICKIE REV LIZZIE, ALCIDE & VIRGINIA TRST BRAD, VICKIE, ALCIDE & VIRGINIA 10 AUTUMN GLEN CIRCLE NASHUA, NH 03062 Account Number:	District	Percentage	Model:	
					Roof:	
					Ext:	
				Int:		
				Floor:		
				Heat:		
		PERMITS		Bedrooms:	Baths:	
		Date	Permit ID	Permit Type	Notes	Extra Kitchens:
		A/C:				
		Quality:				
		Com. Wall:				
		Stories:				
		Base Type:				
		BUILDING SUB AREA DETAILS				
		2016 BASE YEAR BUILDING VALUATION				
		Year Built:				
		Condition For Age:				
		Physical:				
		Functional:				
		Economic:				
		Temporary:				
		%				
		%				

PICTURE		OWNER		TAXABLE DISTRICTS		BUILDING DETAILS	
		HANNIGAN, PAMELA, HANNIGAN, PATRICK 24 THAYER MOUNTAIN RD. WENTWORTH, NH 03282 Account Number:		District Percentage		Model: Roof: Ext: Int: Floor: Heat: Bedrooms: A/C: Quality: Com. Wall: Stories: Baths: Extra Kitchens: Fireplaces: Generators:	
		PERMITS		Notes		Base Type:	
Date Permit ID Permit Type							
<div></div>						BUILDING SUB AREA DETAILS	
2016 BASE YEAR BUILDING VALUATION							
Year Built:							
Condition For Age:							
Physical:							
Functional:							
Economic:							
Temporary:							
%							
%							

Sales Analysis Results
Wentworth -- 06/23/2016

Sales Analysis Statistics			
Number of Sales:	21	Mean Sales Ratio:	0.9900
Minimum Sales Ratio:	0.8600	Median Sales Ratio:	0.9919
Maximum Sales Ratio:	1.1876	Standard Deviation:	0.0694
Aggregate Sales Ratio:	0.9920	Coefficient of Dispersion:	4.7262
		Price Related Differential:	0.9980

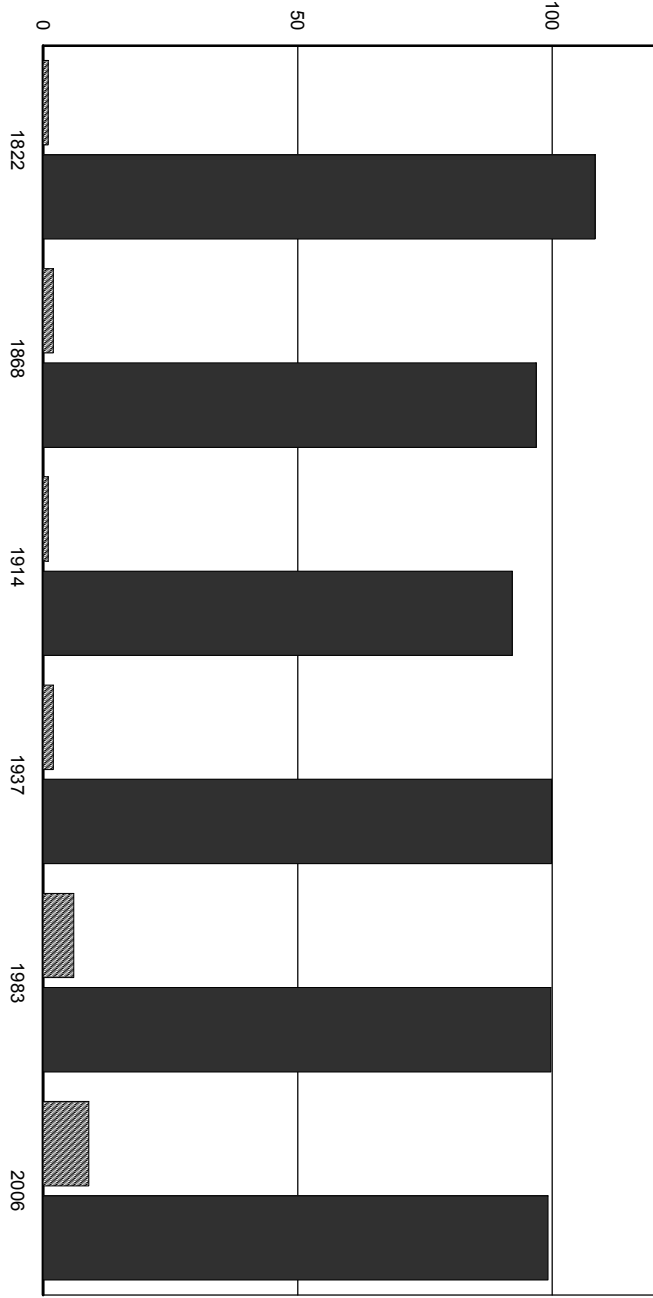
Sales Analysis Criteria	
Sold: 4/1/2014 - 06/23/2016	Sale Ratios: 0.000 - 999.999
Building Value: 0 - 99999999	Bldg Eff. Area: 0 - 99999999
Land Value: 0 - 99999999	Land Use: ALL
Current Use CR: 0 - 99999999	Acres: 0 - 99999999
Year Built: 1600 - 2016	Trend: 0.000% Prior to 06/23/2016
Story Height: ALL	Neighborhood: ALL
Base Rate: ALL	Zone: ALL
Qualified: YES	Unqualified: NO
Improved: YES	Vacant: NO
View: All	Waterfront: All
Include Comm./Ind./Util.: YES	

Wentworth Sales Analysis Report

Ratio	Map	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Sale Price	Assessment	I	Q	Unqualified Description	Prior Year Assessment
	Sale Note								Eff. Area		Sale Date			Grantor	
0.951	000001	000002	000001	01	2.00	R1	E	MHS	A	\$ 70,000	\$ 66,600	I	Q	WESNOSKI III, STEPHEN	\$ 68,800
									1,032		10/26/2015				
0.992	000001	000002	00011A	01	83.70	R1	G	RSA	C	\$ 430,000	\$ 426,500	I	Q	MUZZEY, DOUGLAS W	\$ 308,900
									2,792		02/04/2015				
0.924	000001	000003	000008	01	8.20	R1	G	RSA	B	\$ 171,400	\$ 158,300	I	Q	LAFLAMME, ANNEMARIE A	\$ 155,500
	9 DOM								1,364		09/02/2014				
0.983	000004	000003	000008	01	3.10	R1	D	RSA	B	\$ 75,000	\$ 73,700	I	Q	WHITE, WILLIAM	\$ 56,900
	NO MLS								699		10/15/2015				
0.953	000004	000006	000009	01	0.52	R1	E	RSA	C	\$ 139,000	\$ 132,500	I	Q	BRADLEY, JOHN G	\$ 152,000
									1,805		08/13/2014				
0.997	000005	000003	000010	01	0.49	R1A	C	RSA	A	\$ 62,000	\$ 61,800	I	Q	GRIFFITH, MATTHEW	\$ 58,800
									1,206		04/07/2014				
1.188	000005	000005	00011A	01	1.10	R1	E	RSA	B	\$ 170,000	\$ 201,900	I	Q	WIRTES, NANCY E. CAMPB	\$ 205,000
									2,540		08/10/2015				
1.072	000005	000006	000002	01	2.30	R1	E	RSA	B	\$ 159,000	\$ 170,400	I	Q	ELLIOTT, SCOTT J	\$ 187,000
									2,078		11/10/2014				
0.984	000008	000002	000009	01	1.39	R2	E	RSM	E	\$ 124,933	\$ 122,900	I	Q	KELLEY, MARJORIE L	\$ 217,000
									5,917		05/27/2016				
1.084	000008	000002	000011	01	0.23	R1	E	RSA	B	\$ 82,000	\$ 88,900	I	Q	CREPEAU, JOHN P & JOYC	\$ 119,200
									1,474		07/25/2014				
1.006	000008	000007	000008	01	0.36	R2	E	RSM	D	\$ 112,000	\$ 112,700	I	Q	MICHAUD, G. BRUCE	\$ 233,700
									4,730		04/03/2015				
0.999	000008	000011	000010	01	1.29	R1	D	RSA	A	\$ 115,533	\$ 115,400	I	Q	RIZZA, ANTONIO	\$ 137,800
									1,549		07/28/2014				
0.923	000010	000001	000010	01	5.10	R1	D	RSA	B	\$ 180,000	\$ 166,100	I	Q	DUNCAN, PETER W	\$ 151,300
									1,544		06/30/2014				
0.860	000010	000001	000016	01	5.00	R1	D	MHD	A	\$ 120,000	\$ 103,200	I	Q	MARSHALL, ALFRED R	\$ 104,900
									1,392		06/17/2016				
1.005	000011	000001	000002	01	14.44	R1W	D	RSA	D	\$ 137,000	\$ 137,700	I	Q	COTE, LANCE M	\$ 135,400
									1,454		05/20/2016				
1.001	000011	000004	000036	01	2.46	R1A	E	RSA	C	\$ 192,000	\$ 192,200	I	Q	TOEPEL, MICHELLE	\$ 190,200
									2,072		07/13/2015				
0.991	000011	000005	000009	01	1.02	R1	E	RSA	A	\$ 87,500	\$ 86,700	I	Q	CELINO, DEBORAH	\$ 96,900
									857		02/02/2015				
0.921	000011	000005	000012	01	13.60	R1	E	RSA	B	\$ 140,000	\$ 129,000	I	Q	MUZZEY, ROBERT W	\$ 135,000
									1,114		03/30/2016				
1.035	000012	000001	000011	01	4.52	R1	E	RSA	B	\$ 235,000	\$ 243,300	I	Q	CHILDERS, MICHAEL J	\$ 250,800
									2,728		10/21/2014				
1.004	000012	000003	000009	01	6.00	R1	E	RSA	A	\$ 139,933	\$ 140,500	I	Q	SNOGREN, REV DORRAINE	\$ 162,200
	162 DOM CASH - 1 PRIOR LISTING;								1,676		11/18/2015				

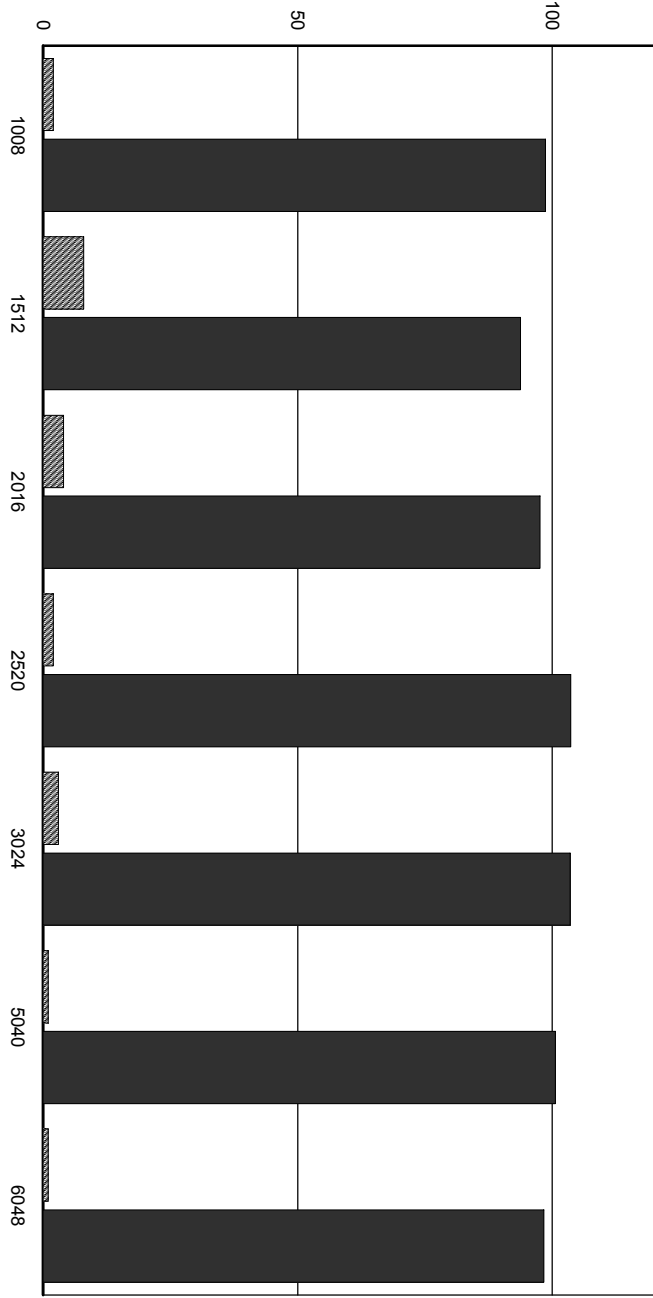
Ratio	Map	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Sale Price	Assessment	I	Q	Unqualified Description	Prior Year Assessment
	Sale Note								Eff. Area		Sale Date		Q	Grantor	
0.917	000013	000004	000014	01	1.44	R1	E	RSA	A	\$ 155,000	\$ 142,100	I	Q	BROWN, JAMES A	\$ 141,900
									1,440		06/09/2015				

Wentworth: Median A/S Ratio by Year of Construction



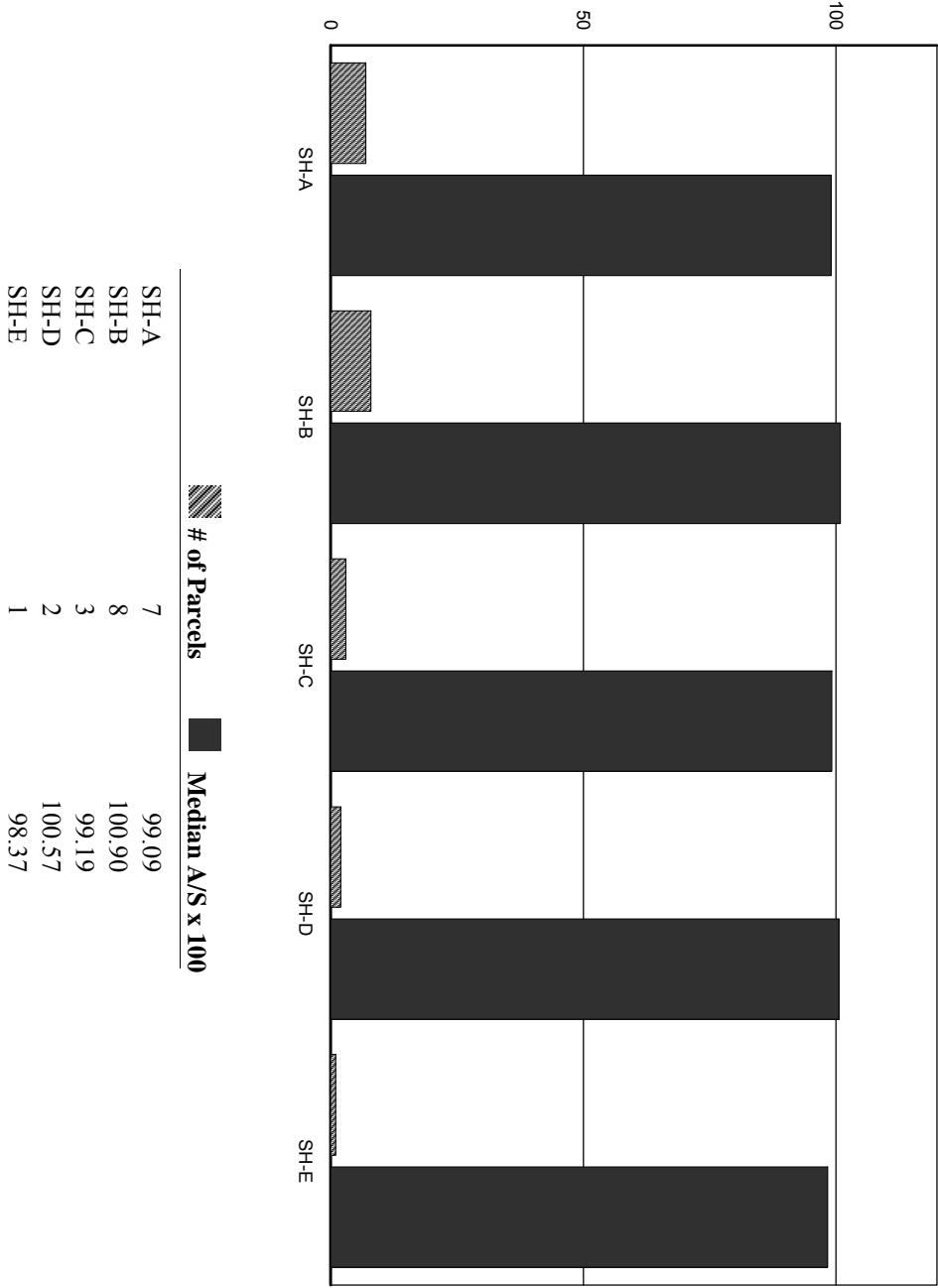
	# of Parcels	Median A/S x 100
1822	1	108.41
1868	2	96.85
1914	1	92.14
1937	2	99.86
1983	6	99.78
2006	9	99.19

Wentworth:Median A/S Ratio by Effective Area

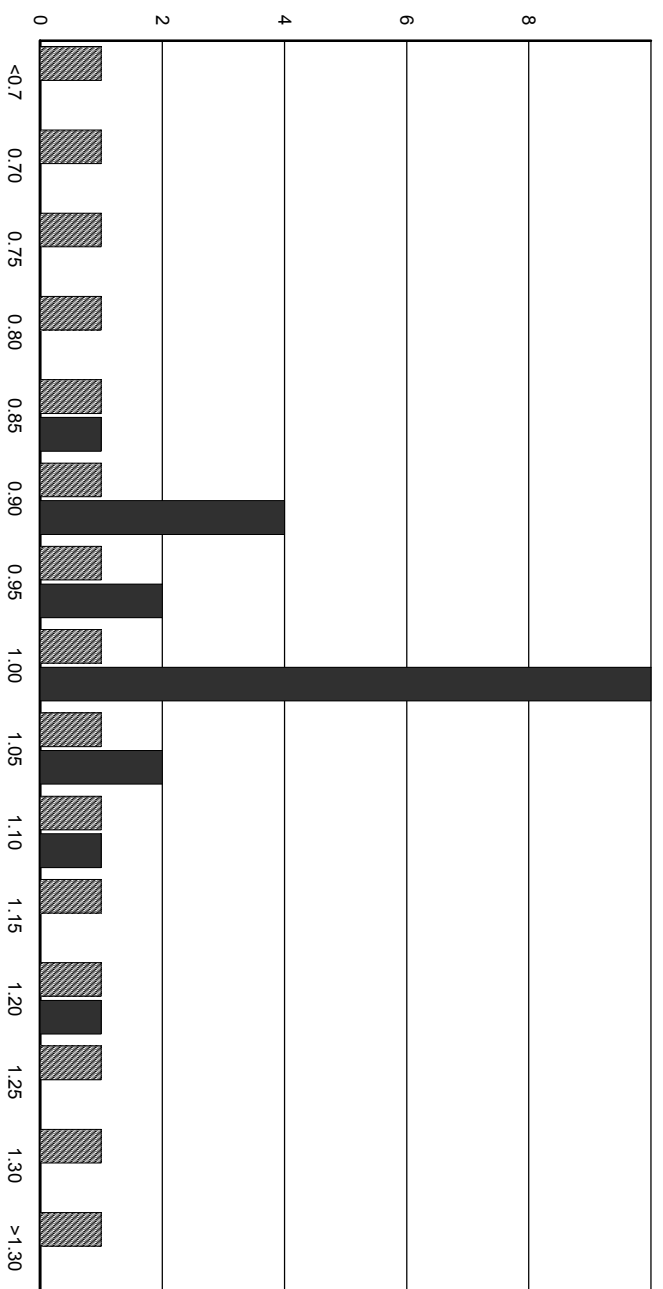


	# of Parcels	Median A/S x 100
1008	2	98.68
1512	8	93.75
2016	4	97.60
2520	2	103.64
3024	3	103.53
5040	1	100.63
6048	1	98.37

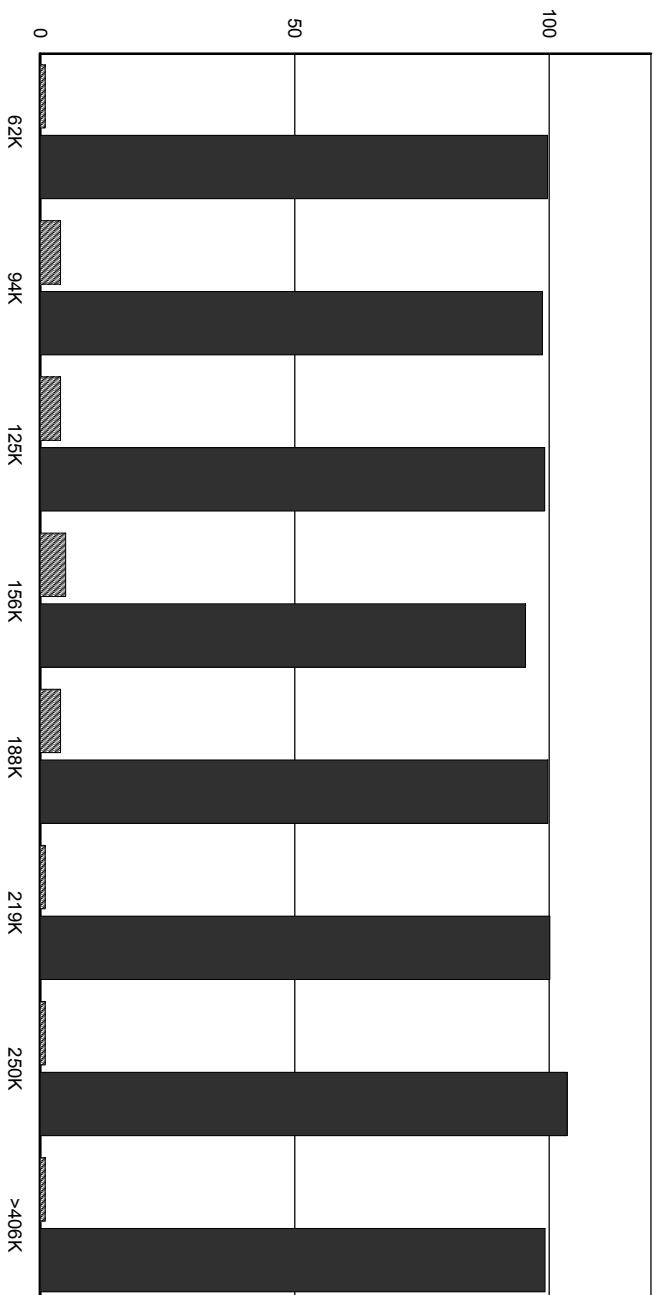
Wentworth:Median A/S Ratio by Story Height



Wentworth: Distribution of Sale Ratios



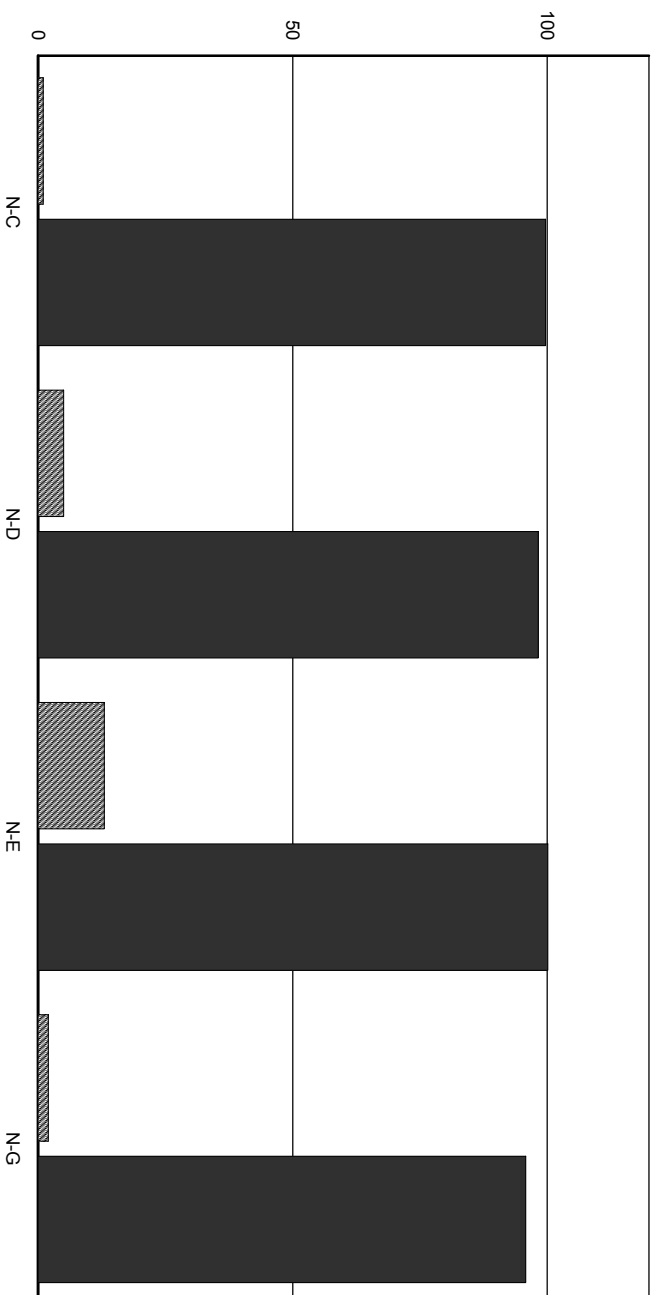
Wentworth:Median A/S Ratio by Sale Price



of Parcels Median A/S x 100

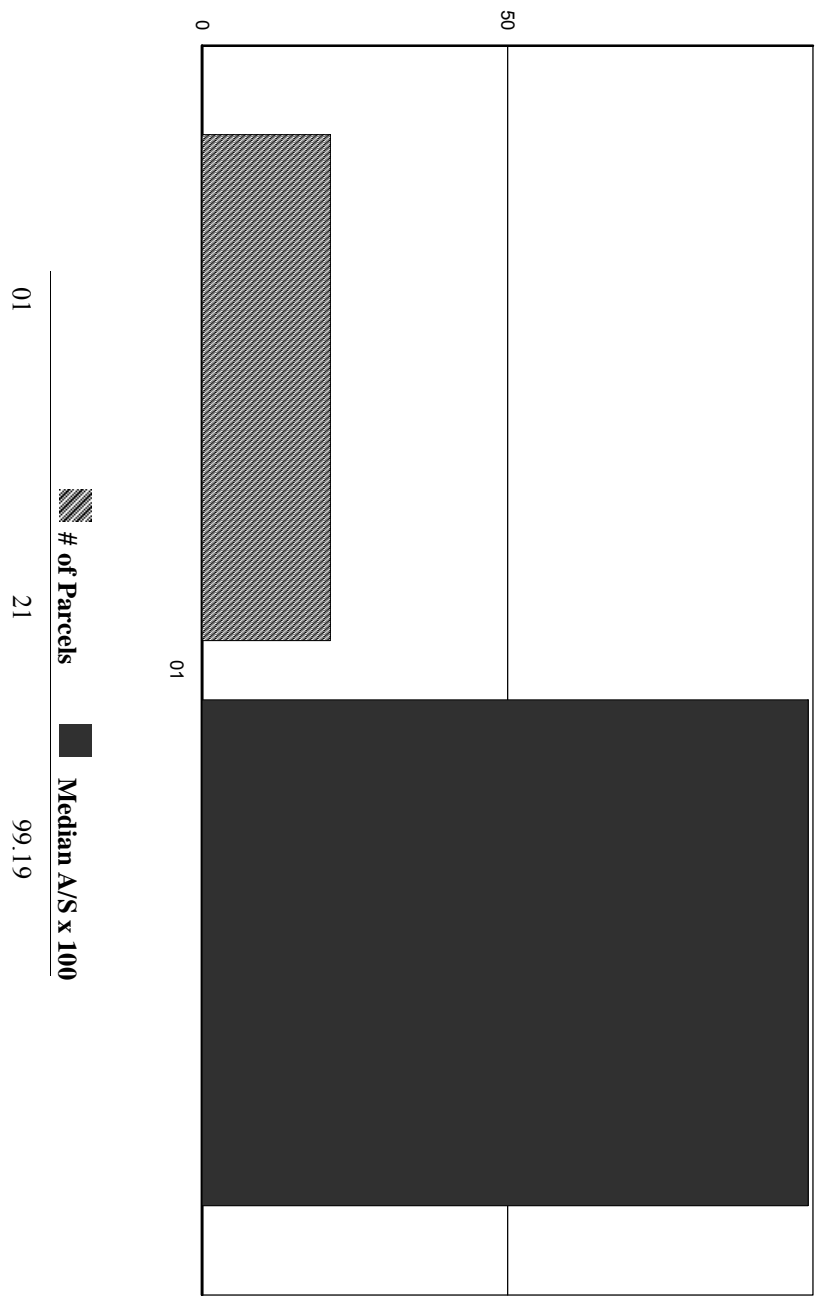
62K	1	99.68
94K	4	98.68
125K	4	99.13
156K	5	95.32
188K	4	99.76
219K	1	100.10
250K	1	103.53
>406K	1	99.19

Wentworth:Median A/S Ratio by Neighborhood

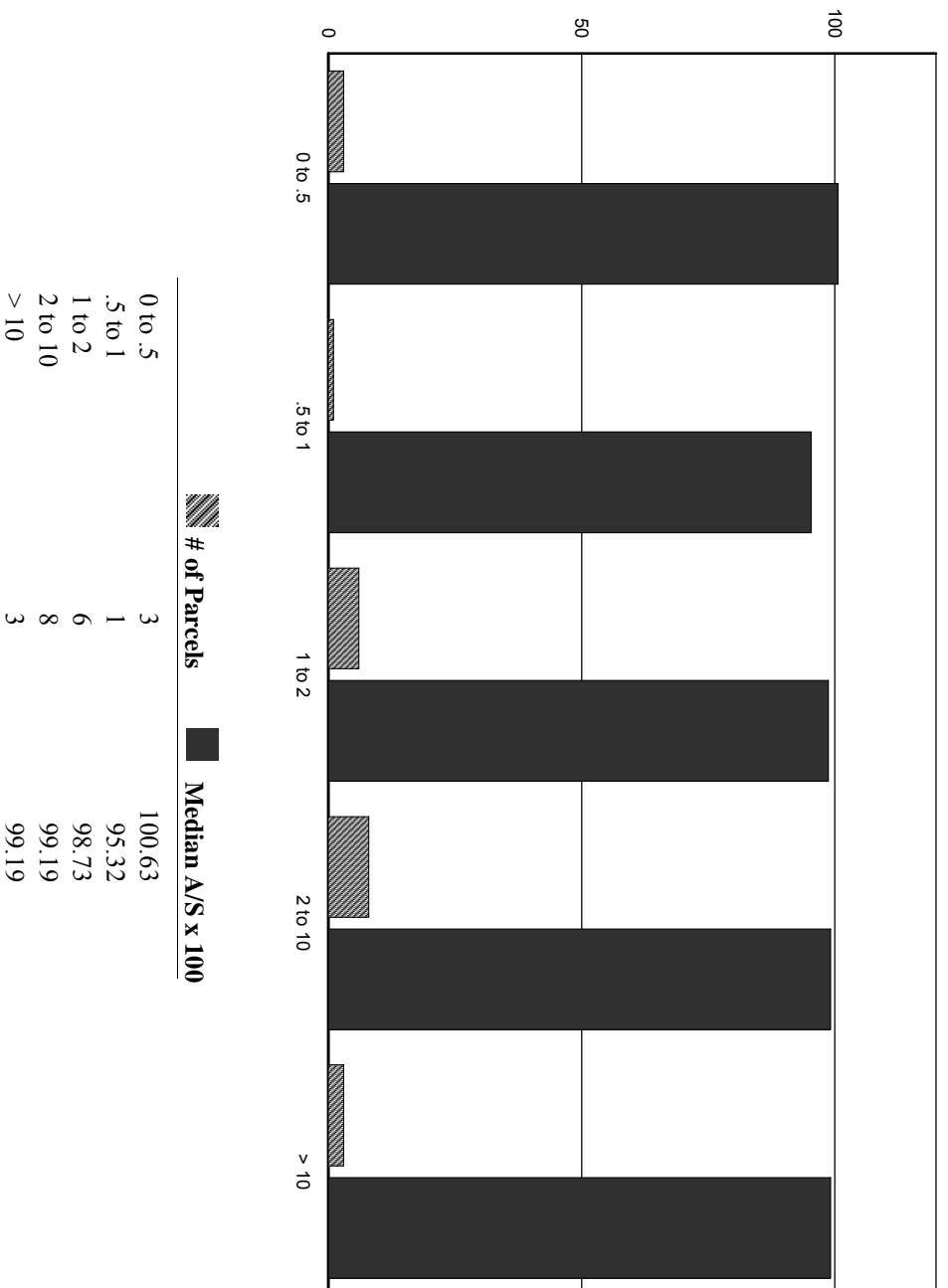


	# of Parcels	Median A/S x 100
N-C	1	99.68
N-D	5	98.27
N-E	13	100.10
N-G	2	95.77

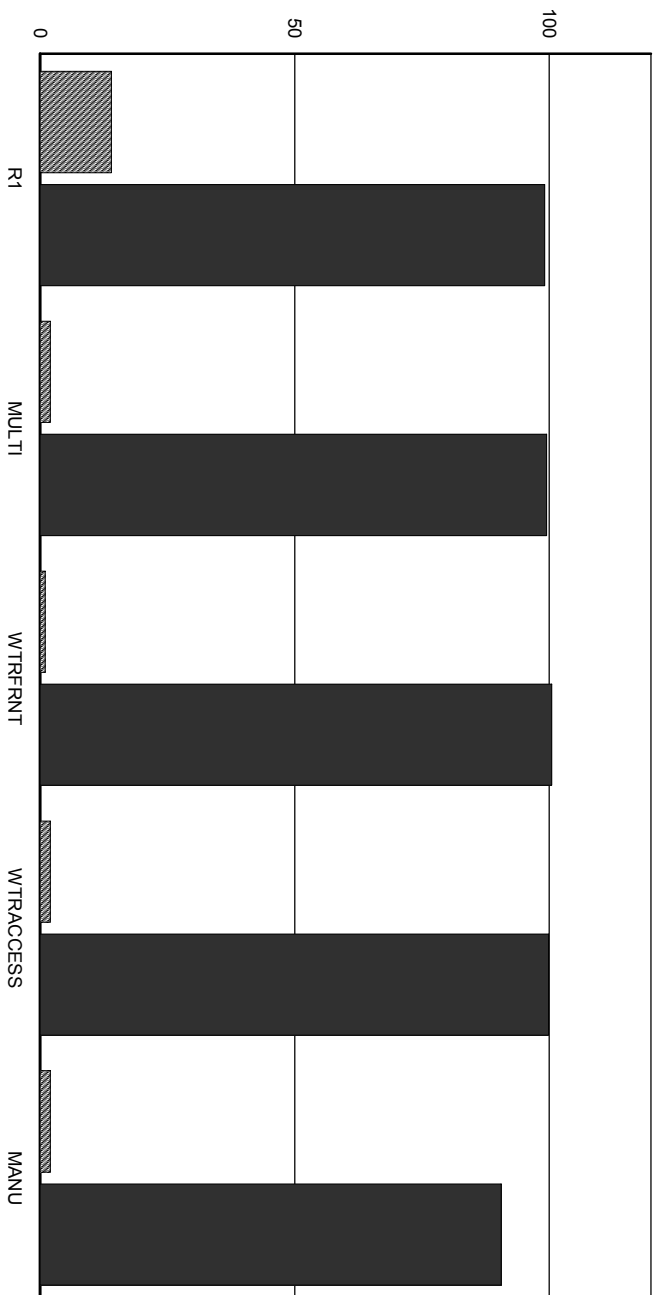
Wentworth:Median A/S Ratio by Zone



Wentworth:Median A/S Ratio by Acreage

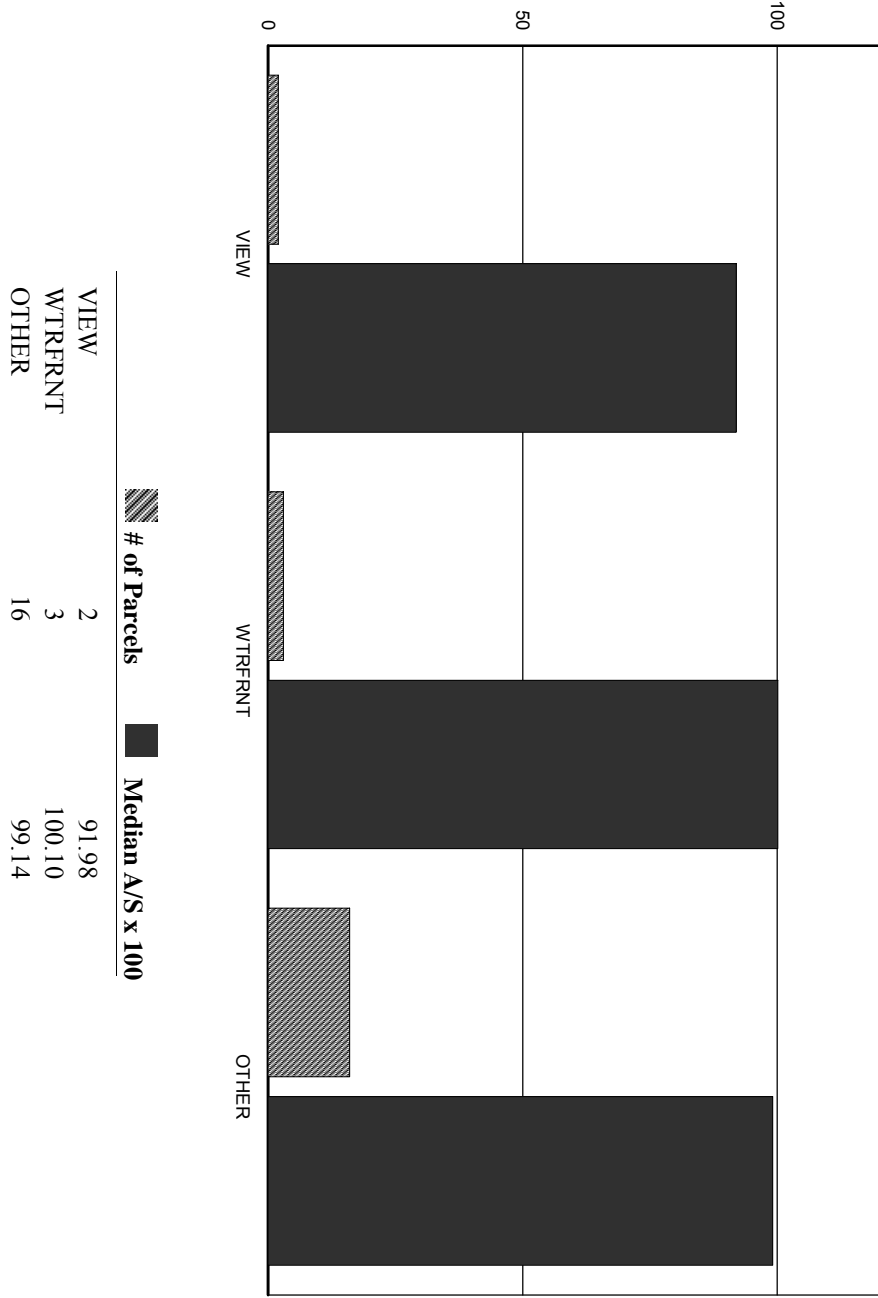


Wentworth: Median A/S Ratio by Improved Use

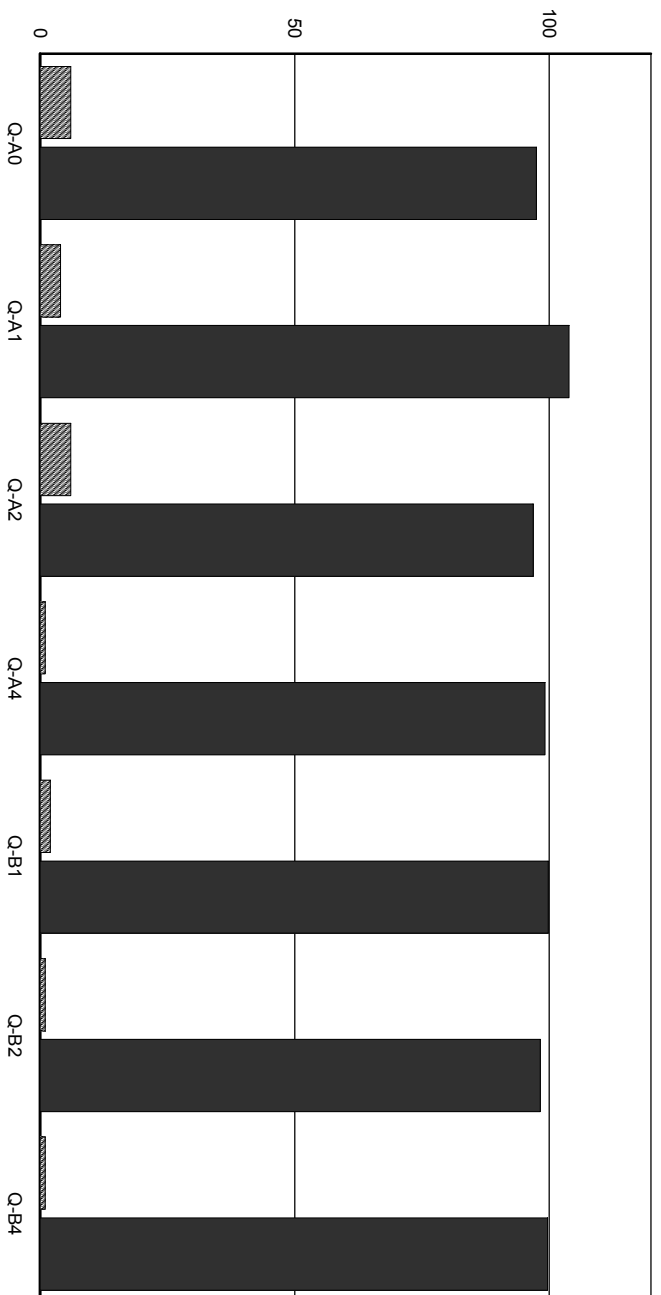


	# of Parcels	Median A/S x 100
R1	14	99.14
MULTI	2	99.50
WTRFRNT	1	100.51
WTRACCESS	2	99.89
MANU	2	90.57

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




Wentworth:Median A/S Ratio by Building Quality



	# of Parcels	Median A/S x 100
Q-A0	6	97.51
Q-A1	4	103.90
Q-A2	6	96.85
Q-A4	1	99.19
Q-B1	2	99.80
Q-B2	1	98.27
Q-B4	1	99.68


OWNER INFORMATION				SALES HISTORY				PICTURE							
CHASE, ANDREW				Date	Book	Page	Type	Price	Grantor						
PO BOX 113				10/26/2015	4166	0658	Q1	70,000	WESNOSKI III, STEPHEN B						
WARREN, NH 03279-0113				02/10/2015			U181		1 PHILLIPS PROBATE						
LISTING HISTORY				NOTES											
12/03/15 KCVM VER SALE				MH SITS ON CEMENT PAD; 1/13 CHANGED ROOF COVER & DEK TO OPF & CRL TO SLB; 12/15 NOH; CK17 FOR POSS BACK DECK;											
01/08/13 DMVL															
09/12/11 MIFR															
08/25/11 JDRL															
06/18/07 KSRM															
01/02/02 DPRL															
EXTRA FEATURES VALUATION												MUNICIPAL SOFTWARE BY AVTAR			
Feature Type		Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes	WENTWORTH ASSESSING OFFICE						
GARAGE-1 STY		320	16 x 20	110	22.00	60	4,646								
							4,600								
LAND VALUATION												PARCEL TOTAL TAXABLE VALUE			
Zone: RES		Minimum Acreage: 1.00	Minimum Frontage: 200		Site: AVERAGE Driveway: PAVED 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	38,000	E	100	100	95	100	95 -- MILD	100	34,300	0	N	34,300	
1F RES		1,000 ac	x 1,200	X	100				90 -- ROLLING	100	1,100	0	N	1,100	
		2,000 ac									35,400			35,400	

PICTURE		OWNER		TAXABLE DISTRICTS		BUILDING DETAILS	
		CHASE, ANDREW PO BOX 113 WARREN, NH 03279-0113 Account Number:		District Percentage		Model: 1.00 STORY FRAME MH Roof: GABLE HIP/PREFAB METALS Ext: PREFIN METAL Int: WALL BOARD Floor: CARPET/LINOLEUM OR SIM Heat: OIL/FA DUCTED Bedrooms: 2 Baths: 2.0 Fixtures: 6 Extra Kitchens: Fireplaces: A/C: No Generators: Quality: A0 AVG Com. Wall: Size Adj: 0.9879 Base Rate: MHS 40.00 Bldg. Rate: 0.9484 Sq. Foot Cost: \$ 37.94	
		PERMITS		Notes			
		Date	Permit ID	Permit Type			

6
6
4 DEK 4


68			
14	FFF SLB	14	
10	EPF	24	
10		24	

ID	Description	Area	Adj.	Effect.
FFF	FST FLR FIN	952	1.00	952
SLB	SLB	952	0.00	0
OPF	OPEN PORCH	144	0.25	36
EPF	ENCLSD PORCH	60	0.70	42
DEK	DECK/ENTRANCE	24	0.10	2
GLA:	952	2,132		1,032
BUILDING SUB AREA DETAILS				
2016 BASE YEAR BUILDING VALUATION				
Market Cost New:		\$ 39,154		
Year Built:		1975		
Condition For Age:		AVERAGE 32 %		
Physical:				
Functional:				
Economic:				
Temporary:				
Total Depreciation:		32 %		
Building Value:		\$ 26,600		

OWNER INFORMATION				SALES HISTORY				PICTURE						
PIHLAJAVESI, ARI M				Date	Book	Page	Type	Price	Grantor					
PIHLAJAVESI, TUULA A				02/04/2015	4109	0554	Q1	430,000	MUZZEY, DOUGLAS W					
668 ATWELL HILL RD				03/03/2010	3684	0087	U138		MUZZEY, DOUGLAS W					
WENTWORTH, NH 03282														
LISTING HISTORY				NOTES										
04/20/16 KCPM SAUNA				BRN: 6/14 CORR BMF TO BMU & CRL TO BMU; SIDING=CEDAR & SPRUCE CLAPBD: 12/15 OAK/CORIAN KIT; ORIG INT=WELL KEPT; 1 RM=HD TILE-MOST HDWD; P&B PEGGED; HSF=9';										
12/03/15 KCVL VER SALE														
06/10/14 MSAR INSP BMU ONLY														
01/09/13 DMVX														
09/12/11 MIFR														
08/25/11 JDRM														
06/19/07 KSRM														
02/23/02 RVXL														
EXTRA FEATURES VALUATION														
Feature Type	Units	Length	Width	Size Adj	Rate	Cond	Market Value Notes							
BARN/1STY/LOFT	1,728	36 x 48		69	18.00	200	42,924							
GARAGE-1 STY	800	20 x 40		80	22.00	100	14,080 ATT TO BARN							
FIREPLACE - 1 STAND	1			100	3,000.00	100	3,000							
SHED-EQUIPMENT	240	20 x 12		127	6.00	40	732 EST							
SHED-WOOD	225	15 x 15		131	7.00	200	4,127 SAUNA/SHAPE							
64,900														
LAND VALUATION														
Zone: RES	Minimum Acreage: 1.00	Minimum Frontage: 200				Site: VERY GOOD								
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
IF RES	1,000 ac	38,000	G		120			100 -- LEVEL	100	45,300	0	N	45,300	
IF RES	0,700 ac	x 1,200	X		78			100 -- LEVEL	100	700	0	N	700	
FARM LAND	2,000 ac	x 1,200	X		78			100 -- LEVEL	100	1,900	30	N	290	
UNMANGD OTHER	62,000 ac	x 1,200	X		78			90 -- ROLLING	100	52,200	0	Y	1,686	
UNPRODUCTIVE	8,000 ac	x 1,200	X		78			100 -- LEVEL	10	700	100	Y	128	EST AREA
FARM LAND	600,000 ft	x 30	G		120				100	21,600	0	N	0	
FARM LAND	10,000 ac	x 1,200	X		78			95 -- MILD	100	8,900	0	Y	200	
83,700 ac										131,300	48,304			
WENTWORTH ASSESSING OFFICE										MUNICIPAL SOFTWARE BY AVTAR				
PARCEL TOTAL TAXABLE VALUE														
Year	Building	Features		Land										
2014	\$ 181,900	\$ 27,600		\$ 40,723		Parcel Total: \$ 250,223								
2015	\$ 181,900	\$ 27,600		\$ 40,723		Parcel Total: \$ 250,223								
2016	\$ 230,300	\$ 64,900		\$ 48,304		Parcel Total: \$ 343,504								

OWNER INFORMATION		SALES HISTORY				PICTURE		
GRUMBLING, LEE ALAN		Date	Book	Page	Type	Price	Grantor	
PO BOX 111		09/02/2014	4080	0478	Q 1	171,400	LAF LAMME, ANNEMARIE A	
WENTWORTH, NH 03282								
LISTING HISTORY		NOTES						
12/03/15 KCVL V-SALE		NATURAL; MIN. KIT, NO UPPER CABINETS; WOOD WALLS=KNOTTY PINE; 1						
01/09/13 DMVL		BDRM IN ATF; ORIG KIT & BTH; PORCH CEILING TO REMAIN UNFIN; 1/13						
09/12/11 MIFR		ATF MEAS 8'; LOT 3A PLAN #2903; 12/15 NO UPDATES; ATF FLR=PINE						
08/23/11 JDRL		SUBFLR; LAM/LAM KIT; P&B;						
06/21/07 KSRL								
01/09/02 RDRL								
01/09/02 RDRM								
EXTRA FEATURES VALUATION		MUNICIPAL SOFTWARE BY AVITAR						
Feature Type		Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes
								WENTWORTH ASSESSING OFFICE
		PARCEL TOTAL TAXABLE VALUE						
Year	Building	Features	Land					
2014	\$ 106,400	\$ 500	\$ 48,600					
		Parcel Total:		\$ 155,500				
2015	\$ 106,400	\$ 500	\$ 48,600					
		Parcel Total:		\$ 155,500				
2016	\$ 101,700	\$ 0	\$ 56,600					
		Parcel Total:		\$ 158,300				
LAND VALUATION								
Zone: RES		Minimum Acreage: 1.00		Minimum Frontage: 200		Site: AVERAGE		
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography
1F RES	1.000 ac	38,000	G	120	100	95	95	100 -- LEVEL
1F RES	7.200 ac	x 1,200	X	100				95 -- MILD
1F RES	200.000 ff	x 30	G	120				100
		8.200 ac						56,600
								56,600

PICTURE



OWNER

BURNETT JR TRUSTEE, JOHN J
BURNETT TRUSTEE, ROSEMARY
BURNETT FAMILY TRUST
18 BURTON AVENUE
WHITMAN, MA 02382
Account Number:

TAXABLE DISTRICTS

District	Percentage
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PERMITS

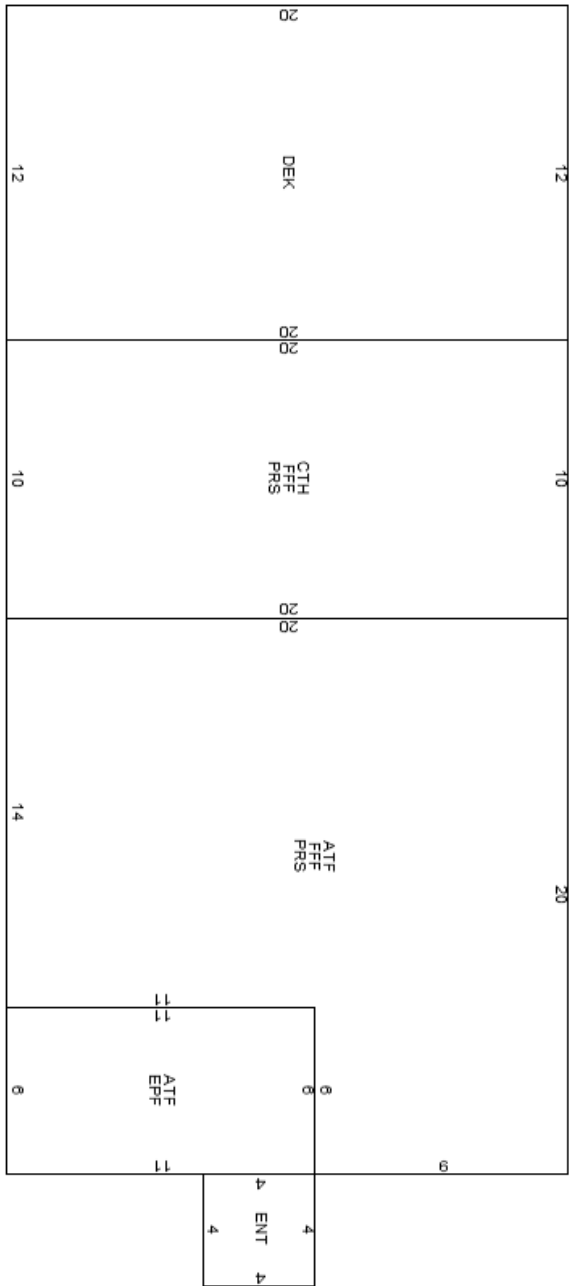
Date	Permit ID	Permit Type	Notes
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BUILDING DETAILS

Model: 1.50 STORY FRAME CAMP
Roof: GABLE HIP/PREFAB METALS
Ext: PREFAB WD PNL
Int: WOOD/LOG
Floor: PINE/SOFT WD
Heat: WOOD/COAL/CONVECTION
Bedrooms: 1 Baths: Fixtures:
Extra Kitchens: Fireplaces:
A/C: No Generators:
Quality: B2 AVG-20
Com. Wall:
Size Adj: 1.3312 Base Rate: RSA 77.00
Bldg. Rate: 0.8767
Sq. Foot Cost: \$ 67.50


BUILDING SUB AREA DETAILS			
ID	Description	Area	Adj. Effect.
ATF	ATTIC FINISHED	400	0.25 100
FFF	FST FLR FIN	534	1.00 534
PRS	PIER	534	-0.05 -27
EPF	ENCLSD PORCH	66	0.70 46
ENT	ENTRY	16	0.10 2
CTH	CATHEDRAL	200	0.10 20
DEK	DECK/ENTRANCE	240	0.10 24
GLA:	634	1,990	699

2016 BASE YEAR BUILDING VALUATION			
Market Cost New:			\$ 47,183
Year Built:			2006
Condition For Age:	AVERAGE		10 %
Physical:			
Functional:			
Economic:			
Temporary:			
Total Depreciation:			10 %
Building Value:			\$ 42,500



OWNER INFORMATION				SALES HISTORY				PICTURE				
COMTOIS, ERIC P COMTOIS, AMBER E PO BOX 81 WENTWORTH, NH 03282				Date	Book	Page	Type	Price Grantor				
				08/13/2014	4076	0008	Q1	139,000 BRADLEY, JOHN G				
				05/04/2012	3879	990	Q1	112,000 FORSETH, ROBERT A & VI				
LISTING HISTORY				NOTES								
03/23/16	KCPM	VER SALE		TAN; OVERALL GD COND FOR 1850 DWELLING; SOME RECENT UPDATES, KIT 80'S, BTHS 70'S; DRT FLR /PARTIAL BSMT W/SUMP PUMP; PLAN#6353; 1/13 NOH; NC; 5/15 ADD ATU OVER GAR PER INVENTORY; NOH; 12/15 INFO FR HO (MRS)-DNVI PER HO; 3/16 ATU OVER GAR & SHED AFTER SALE;								
12/03/15	KCVM											
05/13/15	KCPE											
01/11/13	DMVM											
09/13/11	MIFR											
08/20/11	JDRL											
06/21/07	KSRL											
03/09/02	DPRL											
EXTRA FEATURES VALUATION				MUNICIPAL SOFTWARE BY AVTAR								
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes						
SHED-WOOD	80	10 x 8	260	7.00	100	1,456 SAP HOUSE '15						
								1,500				
PARCEL TOTAL TAXABLE VALUE												
Year	Building		Features		Land							
2014	\$ 115,000		\$ 0		\$ 35,100		Parcel Total: \$ 150,100					
2015	\$ 116,900		\$ 0		\$ 35,100		Parcel Total: \$ 152,000					
2016	\$ 103,600		\$ 1,500		\$ 27,400		Parcel Total: \$ 132,500					
LAND VALUATION												
Zone: RES	Minimum Acreage: 1.00	Minimum Frontage: 200		Site: AVERAGE Driveway: GRAVEL/DIRT Road: PAVED								
Land Type	Units	Base Rate	NC Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI R	Tax Value Notes	
IF RES	0.520 ac	30,320	E	100	100	95	95 -- MILD	100	27,400	0 N	27,400	
											27,400	
											27,400	

PICTURE



OWNER

COMTOIS, ERIC P
COMTOIS, AMBER E
PO BOX 81
WENTWORTH, NH 03282
Account Number:

TAXABLE DISTRICTS

District	Percentage

PERMITS

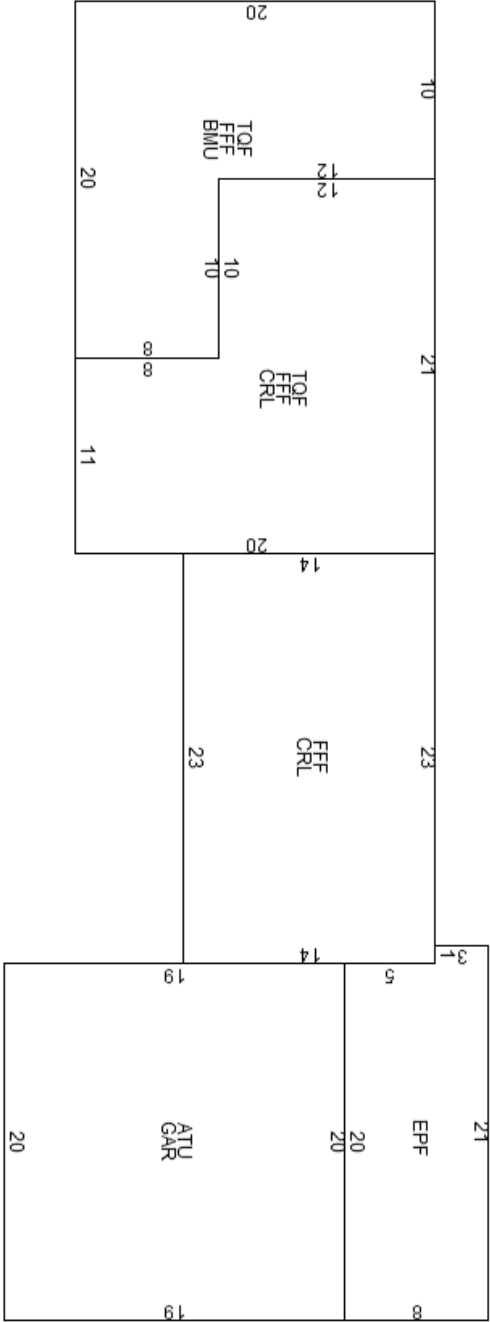
Date	Permit ID	Permit Type	Notes

BUILDING DETAILS

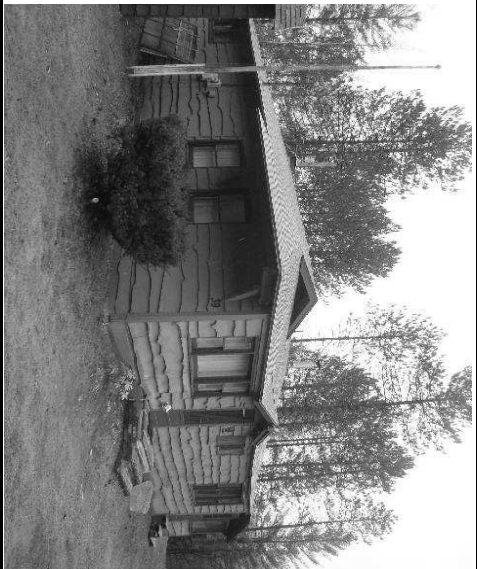
Model: 1.75 STORY FRAME OLD STYLE
Roof: GABLE HIP/PREFAB METALS
Ext: VINYL SIDING
Int: PLASTERED/DRYWALL
Floor: PINE/SOFT WD
Heat: OIL/HOT WATER
Bedrooms: 3 Baths: 1.0 Fixtures: 3
Extra Kitchens: Fireplaces: Generators:
A/C: No
Quality: A2 AVG+20
Com. Wall:
Size Adj: 0.9751 Base Rate: RSA 77.00
Bldg. Rate: 1.1123
Sq. Foot Cost: \$ 85.65

BUILDING SUB AREA DETAILS			
ID	Description	Area	Adj. Effect.
FFF	FST FLR FIN	942	1.00 942
CRL	CRAWL SPACE	662	0.05 33
ATU	ATTIC	380	0.10 38
GAR	GARAGE	380	0.45 171
EPF	ENCLSD PORCH	163	0.70 114
TQF	3/4 STRY FIN	620	0.75 465
BMU	BSMNT	280	0.15 42
GLA:	1,407	3,427	1,805

2016 BASE YEAR BUILDING VALUATION			
Market Cost New:			\$ 154,598
Year Built:			1850
Condition For Age:	GOOD		33 %
Physical:			
Functional:			
Economic:			
Temporary:			
Total Depreciation:			33 %
Building Value:			\$ 103,600



OWNER INFORMATION				SALES HISTORY				PICTURE				
RITZ, JUSTIN MICHAEL				Date	Book	Page	Type	Price	Grantor			
488 CHAPEL ST				04/07/2014	4048	671	Q 1	62,000	GRIFFITH, MATTHEW			
APT 5				10/16/2009	3654	0001	Q 1	38,000	GAGE REALTY TRUST			
NEW HAVEN , CT 06511				11/05/2008	3562	0812	U 144		GAGE, BILLE			
LISTING HISTORY				NOTES								
12/03/15 KCVM VER SALE				BRN: PLAN# POCK3, FOLD1, #8; 1/13 NOH; CORR XF0BS & SIDING & HEAT SYS; EXT=FAIR NOT POOR; 12/15 NOH;								
10/09/14 KCVM VER SALE												
01/18/13 DMVM												
09/23/11 MHR												
08/29/11 JDRM												
03/03/08 KSRM												
02/21/02 RVRM												
EXTRA FEATURES VALUATION												
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes					
SHED-WOOD	100	10 x 10		220	7.00	50	770					
FIREPLACE - 1 STAND	1			100	3,000.00	100	3,000	STONE EXT				
SHED-EQUIPMENT	50	5 x 10		380	6.00	40	456	ATT TO SHED				
							4,200					
MUNICIPAL SOFTWARE BY AVTAR												
WENTWORTH ASSESSING OFFICE												
PARCEL TOTAL TAXABLE VALUE												
Year	Building	Features	Land									
2014	\$ 32,400	\$ 6,500	\$ 19,900									
				Parcel Total: \$ 58,800								
2015	\$ 32,400	\$ 6,500	\$ 19,900									
				Parcel Total: \$ 58,800								
2016	\$ 33,400	\$ 4,200	\$ 24,200									
				Parcel Total: \$ 61,800								
LAND VALUATION												
Zone: RES	Minimum Acreage: 1.00	Minimum Frontage: 200	Site: AVERAGE Driveway: GRAVEL/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 WTR ACS	0.490 ac	29,400 C	80	100	95	95	100 -- LEVEL	100	21,200	0 N	21,200	
1F RES WTR ACS	1.000 wf	x 10,000 X	100					30	3,000	0 N	3,000 SHARED WF	
									24,200	24,200		
									0.490 ac			

	OWNER RITZ, JUSTIN MICHAEL 488 CHAPEL ST APT 5 NEW HAVEN , CT 06511 Account Number:		TAXABLE DISTRICTS <table border="1"> <tr> <th>District</th> <th>Percentage</th> </tr> <tr> <td> </td> <td> </td> </tr> </table>		District	Percentage					
	District	Percentage									
	PERMITS										
<table border="1"> <tr> <th>Date</th> <th>Permit ID</th> <th>Permit Type</th> <th>Notes</th> </tr> <tr> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </table>	Date	Permit ID	Permit Type	Notes					BUILDING DETAILS Model: 1.00 STORY FRAME RANCH Roof: GABLE HIP/ASPHALT Ext: AVERAGE Int: WOOD/LOG/DRYWALL Floor: CARPET Heat: WOOD/COAL/CONVECTION Bedrooms: 2 Baths: 1.0 Fixtures: 3 Extra Kitchens: Fireplaces: Generators: A/C: No Quality: B4 AVG-40 Com. Wall: Size Adj: 1.0869 Base Rate: RSA 77.00 Bldg. Rate: 0.5804 Sq. Foot Cost: \$ 44.69		
Date	Permit ID	Permit Type	Notes								

32	32
10	10
OPF	
32	32

37	37
FFF	
PRS	
32	32

3
ENT
3

ID	Description	Area	Adj.	Effect.
OPF	OPEN PORCH	320	0.25	80
FFF	FST FLR FIN	1184	1.00	1184
PRS	PIER	1184	-0.05	-59
ENT	ENTRY	12	0.10	1
GLA:	1,184	2,700		1,206

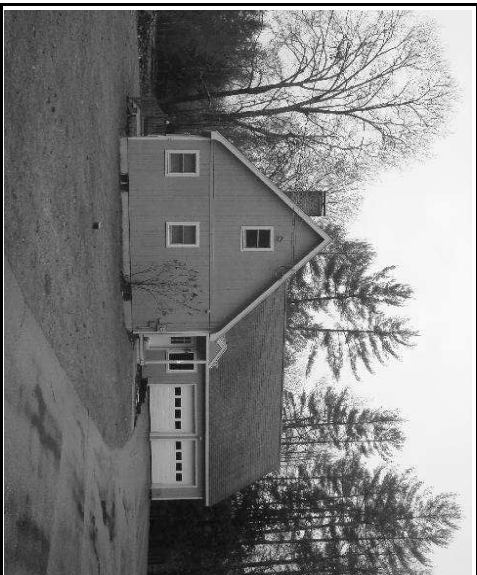
BUILDING SUB AREA DETAILS

2016 BASE YEAR BUILDING VALUATION

Market Cost New:	\$ 53,896
Year Built:	1960
Condition For Age:	FAIR
Physical:	
Functional:	SHARED H2O
Economic:	10 %
Temporary:	
Total Depreciation:	38 %
Building Value:	\$ 33,400

OWNER INFORMATION				SALES HISTORY				PICTURE					
NEWCITY, ZACHARY P NEWCITY (RUEL), JESSICA L 421 EAST SIDE ROAD WENTWORTH, NH 03282				Date	Book	Page	Type	Price	Grantor				
				08/10/2015	4149	0609	Q1	170,000	WIRTES, NANCY E.				
LISTING HISTORY				NOTES									
12/02/15 KCVM VER SALE 02/01/13 ERVM 09/16/11 TNFR 08/30/11 JDRM 05/07/07 TNRL 01/18/02 ETRL				GRY; ADJ STRY HGT; 2/13 DNV1 PER BAD TIME; EXT ONLY; PU ENT, ADJ GAR COND; PLAN #8707; 12/15 INFO FR HO (MRS.); DNV1 PER HO BAD TIME;									
EXTRA FEATURES VALUATION													
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes						
GARAGE-1 STY	320	16 x 20	110	22.00	70	5,421	COND=16' DEPTH/ACC						
FIREPLACE - 2 STAND	1		100	5,000.00	100	5,000							
							10,400						
MUNICIPAL SOFTWARE BY AVTAR													
WENTWORTH ASSESSING OFFICE													
PARCEL TOTAL TAXABLE VALUE													
Year	Building	Features	Land										
2014	\$ 154,900	\$ 11,900	\$ 38,200										
				Parcel Total: \$ 205,000									
2015	\$ 154,900	\$ 11,900	\$ 38,200										
				Parcel Total: \$ 205,000									
2016	\$ 153,400	\$ 10,400	\$ 38,100										
				Parcel Total: \$ 201,900									
LAND VALUATION													
Zone: RES	Minimum Acreage: 1.00	Minimum Frontage: 200	Site: AVERAGE Driveway: PAVED Road: PAVED										
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI R	Tax Value	Notes
1F RES	1,000 ac	38,000	E	100	100	100	100	100 -- LEVEL	100	38,000	0	N	38,000
1F RES	0,100 ac	x 1,200	X	100				100 -- LEVEL	100	100	0	N	100
											38,100	38,100	

PICTURE



OWNER

NEWCITY, ZACHARY P
NEWCITY (RUEL), JESSICA L
421 EAST SIDE ROAD
WENTWORTH, NH 03282
Account Number:

TAXABLE DISTRICTS

District

Percentage

PERMITS

Date	Permit ID	Permit Type	Notes
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BUILDING DETAILS

Model: 1.50 STORY FRAME CAPE
Roof: GABLE HIP/ASPHALT
Ext: PREFAB WD PNL
Int: DRYWALL
Floor: LINOLEUM OR SIM/CARPET
Heat: OIL/HOT WATER
Bedrooms: 3 Baths: 2.0 Fixtures: 6
Extra Kitchens: Fireplaces:
A/C: No Generators:
Quality: A1 AVG+10
Com. Wall:
Size Adj: 0.9099 Base Rate: RSA 77.00
Bldg. Rate: 0.9122
Sq. Foot Cost: \$ 70.24

BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
HSF	1/2 STRY FIN	1256	0.50	628
FFP	FST FLR FIN	1256	1.00	1256
BMU	BSMNT	1256	0.15	188
EPF	ENCLSD PORCH	72	0.70	50
ATF	ATTIC FINISHED	576	0.25	144
GAR	GARAGE	576	0.45	259
DEK	DECK/ENTRANCE	80	0.10	8
OPF	OPEN PORCH	20	0.25	5
ENT	ENTRY	15	0.10	2
GLA:	2,028	5,107		2,540

2016 BASE YEAR BUILDING VALUATION

Market Cost New: \$ 178,410

Year Built: 1997

Condition For Age: AVERAGE 14 %

Physical:

Functional:

Economic:

Temporary:


Total Depreciation: 14 %

Building Value: \$ 153,400

OWNER INFORMATION				SALES HISTORY				PICTURE	
PLANT, VANESSA K TAYLOR, NATHAN E 59 RED OAK HILL ROAD WENTWORTH, NH 03282				Date	Book	Page	Type	Price	Grantor
				11/10/2014	4094	0011	Q1	159,000	ELLIOTT, SCOTT J
				11/29/2001	2605	377	Q1	115,000	MURPHY, VINCENT F.
LISTING HISTORY				NOTES					
12/02/15 KCVM VER SALE 01/28/13 DMVM 05/17/12 KCPR 09/16/11 TNFR 08/30/11 JDRM 05/24/11 EBPM 03/05/08 KSRM 02/23/02 RVRM				YELLOW: MAINLY ORIG INT; 5/12 NOH; NEW ROOF ON GAR; 1/13 NOH; EPF HAS MONITOR HEATER BUT IS ONLY 3 SEASON DUE TO CONST & WINDOWS; CK17 FOR NEW SHED;					
EXTRA FEATURES VALUATION									
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes			
GARAGE-1 STY	400	20 x 20	100	22.00	80	7,040			
FIREPLACE - 1 STAND	1		100	3,000.00	100	3,000			
						10,000			
MUNICIPAL SOFTWARE BY AVTAR									
WENTWORTH ASSESSING OFFICE									
PARCEL TOTAL TAXABLE VALUE									
Year	Building	Features		Land					
2014	\$ 139,500	\$ 7,500		\$ 40,000 Parcel Total: \$ 187,000					
2015	\$ 139,500	\$ 7,500		\$ 40,000 Parcel Total: \$ 187,000					
2016	\$ 122,900	\$ 10,000		\$ 37,500 Parcel Total: \$ 170,400					
LAND VALUATION									
Zone: RES Minimum Acreage: 1.00 Minimum Frontage: 200				Site: AVERAGE Driveway: PAVED Road: PAVED					
Land Type	Units	Base Rate	NC Adj	Site	Road	DWay	Topography	Cond	Ad Valorem SPI R Tax Value Notes
1F RES	1,000 ac	38,000	E 100	100	100	100	95 -- MILD	100	36,100
1F RES	1,300 ac	x 1,200	X 100				90 -- ROLLING	100	1,400
									37,500
									37,500

OWNER INFORMATION				SALES HISTORY				PICTURE	
BROWN, SARAH A & TIMOTHY J BROWN, DEBORAH L & OSCAR J 813 MT MOOSILAUKE HIGHWAY WENTWORTH, NH 03282				Date	Book	Page	Type	Price	Grantor
				05/27/2016	4207	889	Q1	124,933	KELLEY, MARJORIE L
				02/14/2014	4040	771	U138	1	SCHOFIELD, LEO
				03/02/2012	3862	142	U199	85,000	ROY, JOSEPH R
LISTING HISTORY				NOTES					
05/13/15	KCPR			TAN; FFU HAS HEAT BUT NO INT FIN INSUL ONLY FD=NO HEAT ON 2ND					
05/07/14	KCPM	SHED		FLR, LAYOUT; 21X24 FFF/CRL=STUDIO APT W/3 FIX BTH; 1/13 FIX BMU,					
01/14/13	JBVL			CRL, PRS, FFU, STY HT; TQF MEAS 24', HSF MEAS 11'; UFU & FFF HAVE					
09/13/11	MIER			SOME HEAT; HSE WELL KEPT; GD COND FOR AGE; DNP 2 RMS AS BDRMS;					
08/24/11	DJRL			DNP 2' ENT; DNV ATU; 5/14 CK FOR REMOVAL OF SHED; ADD					
03/11/08	KSRL			GENERATOR; 5/15 SHED STILL THERE;					
01/24/02	ETRL								
EXTRA FEATURES VALUATION									
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes			
FIREPLACE - 1 STAND	1			100	3,000.00	50	1,500 WOOD STOVE INSERT		
SHED-WOOD	100	10 x 10		220	7.00	30	462 VINYL		
						2,000			
MUNICIPAL SOFTWARE BY AVTAR									
WENTWORTH ASSESSING OFFICE									
PARCEL TOTAL TAXABLE VALUE									
Year	Building	Features		Land					
2014	\$ 175,500	\$ 6,700		\$ 34,800		Parcel Total: \$ 217,000			
2015	\$ 175,500	\$ 6,700		\$ 34,800		Parcel Total: \$ 217,000			
2016	\$ 89,800	\$ 2,000		\$ 31,100		Parcel Total: \$ 122,900			
LAND VALUATION									
Zone: RES	Minimum Acreage: 1.00	Minimum Frontage: 200		Site: AVERAGE Driveway: GRAVEL/DIRT Road: PAVED					
Land Type	Units	Base Rate	NC Adj	Site	Road	DWay	Topography	Cond	Ad Valorem SPI R Tax Value Notes
2F RES	1,000 ac	38,000 E	100	100	100	95	85 -- MODERATE	100	30,700 0 N 30,700 STEEP TO REAR
2F RES	0.390 ac	x 1,200 X	100				85 -- MODERATE	100	400 0 N 400
						31,100 31,100			

PICTURE



OWNER

BROWN, SARAH A & TIMOTHY J
BROWN, DEBORAH L & OSCAR J
813 MT MOOSILAUKE HIGHWAY
WENTWORTH, NH 03282
Account Number:

TAXABLE DISTRICTS

District

Percentage

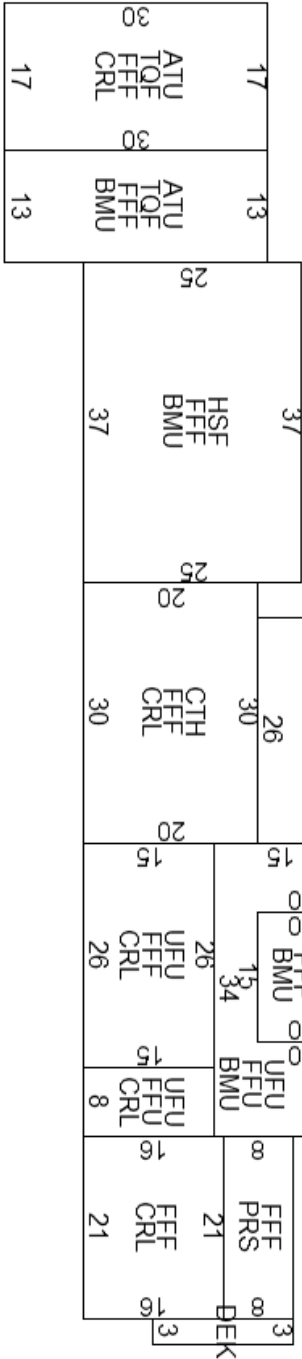
PERMITS

Date	Permit ID	Permit Type	Notes
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BUILDING DETAILS


Model: 2.50 STORY FRAME COLONIAL
Roof: GABLE HIP/ASPHALT
Ext: CLAP BOARD
Int: PLASTERED/DRYWALL
Floor: PINE/SOFT WD/CARPET
Heat: OIL/HOT WATER
Bedrooms: 5 Baths: 3.0 Fixtures: 10
Extra Kitchens: 1 Fireplaces:
A/C: No Generators: 1
Quality: A2 AVG+20
Com. Wall:
Size Adj: 0.8187 Base Rate: RSM 75.00
Bldg. Rate: 0.9196
Sq. Foot Cost: \$ 68.97

BUILDING SUB AREA DETAILS				
ID	Description	Area	Adj.	Effect.
PRS	PIER	168	-0.05	-8
DEK	DECK/ENTRANCE	464	0.10	46
FFF	FST FLR FIN	3469	1.00	3469
CRL	CRAWL SPACE	1956	0.05	98
UFU	UPPER FLR	1020	0.50	510
FFU	FST FLR UNFIN	480	0.50	240
BMU	BSMNT	1825	0.15	274
CTH	CATHEDRAL	600	0.10	60
HSF	1/2 STRY FIN	925	0.50	463
ATU	ATTIC	900	0.10	90
TQF	3/4 STRY FIN	900	0.75	675
GLA: 4,607		12,707		5,917
2016 BASE YEAR BUILDING VALUATION				
Market Cost New:		\$ 408,095		
Year Built:		1848		
Condition For Age:		AVERAGE 48 %		
Physical:				
Functional:		SEE NOTES 20 %		
Economic:		CTR 10 %		
Temporary:				
Total Depreciation:		78 %		
Building Value:		\$ 89,800		



OWNER INFORMATION		SALES HISTORY				PICTURE
HEATH, JASON M MINICKIELLO, LISA PO BOX 15 WENTWORTH, NH 03282-0015		Date	Book	Page	Type	Price Grantor
		07/25/2014	4072	0124	Q 1	82,000 CREPEAU, JOHN P & JOYCE
		03/23/2009	3593	502	Q 1	70,000 READ, PRUDENCE H
LISTING HISTORY		NOTES				
12/02/15 KCVM VER SALE 01/15/13 JBVMI 09/13/11 MIFR 08/25/11 EBRM 03/11/08 KSRM 01/25/02 ETRL		WHT: 10/10 ADJ ACREAGE FR 0.49 TO 0.23 (SEE ASSESSMENT FILE); M.L.S LISTING STATES RENOD CHERRY/GRAHITE KIT; 1/13 NOH; FIX ROOF TYPE; HSF DORM HAS PREFAB MTL ROOF; 12/15 NOH;				
EXTRA FEATURES VALUATION						MUNICIPAL SOFTWARE BY AVTAR
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes
SHED-WOOD FIREPLACE - 3 STAND	336 1	16 x 21	108 100	7.00 6,500.00	90 100	2,286 6,500 8,800
						PARCEL TOTAL TAXABLE VALUE
						Year Building Features Land
						2014 \$ 76,700 \$ 8,800 \$ 33,700 Parcel Total: \$ 119,200
						2015 \$ 76,700 \$ 8,800 \$ 33,700 Parcel Total: \$ 119,200
						2016 \$ 67,200 \$ 8,800 \$ 12,900 Parcel Total: \$ 88,900
LAND VALUATION						
Zone: RES Minimum Acreage: 1.00 Minimum Frontage: 200		Site: AVERAGE Driveway: GRAVEL/DIRT Road: PAVED				
Land Type	Units	Base Rate	NC	Adj	Site	Road DWay Topography
IF RES	0.230 ac	14,333	E	100	100	95 95 -- MILD
	0.230 ac					100 12,900 0 N 12,900
						12,900

OWNER INFORMATION			SALES HISTORY				PICTURE	
GREESON, JEFFREY T GREESON, TRACIE 260 CAPE MOONSHINE ROAD WENTWORTH, NH 03282			Date	Book	Page	Type	Price	Grantor
			04/03/2015	4119	0150	Q 1	112,000	MICHAUD, G. BRUCE
LISTING HISTORY			NOTES					
12/03/15 KCVN VER SALE 03/14/14 MSPL INT ONLY 07/24/13 ERCL 01/29/13 DMVM 09/13/11 MIFR 08/29/11 EBRL 06/26/09 KSRL 04/20/06 MAPL			WHT: 09 WIRING UPDATE; 11 MIN INSUL, LAYOUT; 1/13 ALL INFO FR HO AT DOOR DNV; PU SHED & CORR SKETCH; 7/13 CORR ROOF COVER/ STYLE; FFF KIT/BTH 07; INT>EXT; UFF=IN LAW APT; UFF K&B DATED; UFF LOWER-Q/COND VS 36X50 FFF; UFF & FFF/SLB AVG COND; 36X50 FFF VG FOR AGE (UPDATED); EXT AVG; UFF CEILS SHOW OLD LEAKS, NEEDS MISC TRIM; 3/14 DNV BMU; 1 FURN FOR ENTIRE BLDG; INCREASED LAYOUT COND DUE TO SIZE ADJ, PROXIMITY OF WELL TO SEPTIC TANK & FACT BLDG IS CONVERTED STORE; 12/15 NOH;					
EXTRA FEATURES VALUATION								
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes	
SHED-WOOD	96	12 x 8	227	7.00	80	1,220	1,200	
MUNICIPAL SOFTWARE BY AVITAR								
WENTWORTH ASSESSING OFFICE								
PARCEL TOTAL TAXABLE VALUE								
Year	Building	Features	Land					
2014	\$ 197,100	\$ 2,200	\$ 34,400		Parcel Total: \$ 233,700			
2015	\$ 197,100	\$ 2,200	\$ 34,400		Parcel Total: \$ 233,700			
2016	\$ 89,900	\$ 1,200	\$ 21,600		Parcel Total: \$ 112,700			
LAND VALUATION								
Zone: RES Minimum Acreage: 1.00 Minimum Frontage: 200			Site: AVERAGE Driveway: PAVED Road: PAVED					
Land Type	Units	Base Rate	NC Adj	Site	Road DWay	Topography	Cond	Ad Valorem SPI R Tax Value Notes
2F RES	0.360 ac	21,600	E	100	100	100	-- LEVEL	100 21,600 0 N 21,600
	0.360 ac	21,600						

PICTURE		OWNER		TAXABLE DISTRICTS		BUILDING DETAILS	
		GREESON, JEFFREY T GREESON, TRACIE 260 CAPE MOONSHINE ROAD WENTWORTH, NH 03282 Account Number:		District	Percentage	Model: 2.00 STORY FRAME COLONIAL Roof: SHED/RUBBER MEMBRANE Ext: CLAP BOARD Int: DRYWALL/WALL BOARD Floor: HARDWOOD/CARPET Heat: OIL/HOT WATER Bedrooms: 4 Baths: 2.5 Fixtures: 9 Extra Kitchens: 1 Fireplaces: A/C: No Generators: Quality: A1 AVG+10 Com. Wall: Size Adj: 0.8359 Base Rate: RSM 75.00 Bldg. Rate: 0.8735 Sq. Foot Cost: \$ 65.51	
				PERMITS			
				Date	Permit ID	Permit Type	Notes

BUILDING SUB AREA DETAILS					
ID	Description	Area	Adj.	Effect.	
UFF	UPPER FLR FIN	1905	1.00	1905	
FFF	FST FLR FIN	2444	1.00	2444	
BMU	BSMNT	1800	0.15	270	
OPF	OPEN PORCH	356	0.25	89	
DEK	DECK/ENTRANCE	228	0.10	23	
SLB	SLB	624	0.00	0	
CRL	CRAWL SPACE	40	0.05	2	
PRS	PIER	65	-0.05	-3	
GLA: 4,349		7,462		4,730	
2016 BASE YEAR BUILDING VALUATION					
Market Cost New:		\$ 309,862			
Year Built:		1921			
Condition For Age:		AVERAGE			
Physical:		36 %			
Functional:		SEE NOTES			
Economic:		35 %			
Temporary:					
Total Depreciation:		71 %			
Building Value:		\$ 89,900			

OWNER INFORMATION				SALES HISTORY				PICTURE				
KURZ, PERRY L PO BOX 80 WENTWORTH, NH 03282				Date	Book	Page	Type	Price Grantor				
				07/28/2014 4072 0553 Q1 115,533 RIZZA, ANTONIO								
LISTING HISTORY				NOTES								
12/02/15 KCVL VER SALE 01/18/13 JBVM 09/13/11 MIFR 08/23/11 SSRM 06/24/09 KSRM 04/06/02 DPRL 03/02/02 RM 01/10/02 DPRM				1/13 NOH; FIX PAT MEAS; PAT=CONCRETE; PU ENT; DNPU TIN OH AS OPF OVER ENT; REAR OPF LOW QUAL ROOF; 12/15 NO UPDATES, ORIG INT; LAM/LAM KIT; 8X7 RBF=BTH; NEW ROOF AFTER SALE; DNPU ATU=PDS;								
EXTRA FEATURES VALUATION												
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes						
GARAGE-1 STY	462	14 x 33		95 22.00	60	5,793						
FIREPLACE - 2 STAND	1			100 5,000.00	100	5,000						
				10,800								
MUNICIPAL SOFTWARE BY AVTAR												
WENTWORTH ASSESSING OFFICE												
PARCEL TOTAL TAXABLE VALUE												
Year	Building		Features		Land							
2014	\$ 89,100		\$ 10,300		\$ 38,400							
					Parcel Total: \$ 137,800							
2015	\$ 89,100		\$ 10,300		\$ 38,400							
					Parcel Total: \$ 137,800							
2016	\$ 76,500		\$ 10,800		\$ 28,100							
					Parcel Total: \$ 115,400							
LAND VALUATION												
Zone: RES	Minimum Acreage: 1.00	Minimum Frontage: 200				Site: AVERAGE Driveway: GRAVEL/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	38,000	D	90	100	95	95	90 -- ROLLING	100	27,800	0 N	27,800
1F RES	0.290 ac	x 1,200	X	100				90 -- ROLLING	100	300	0 N	300
										28,100		28,100
										1.290 ac		

OWNER

KURZ, PERRY L

PO BOX 80

WENTWORTH, NH 03282

Account Number:

TAXABLE DISTRICTS

District	Percentage

BUILDING DETAILS

Model: **1.00 STORY FRAME R RANCH**

Roof: **GABLE HIP/ASPHALT**

Ext: **PREFAB WD PNL**

Int: **DRYWALL**

Floor: **CARPET/HARD TILE**

Heat: **OIL/FA DUCTED**

Bedrooms: **3** Baths: **2.0** Fixtures: **6**

Extra Kitchens: Fireplaces:

A/C: **No** Generators:

Quality: **A0 AVG**

Com. Wall:

Size Adj: **1.0123** Base Rate: **RSA 77.00**

Bldg. Rate: **0.9718**

Sq. Foot Cost: **\$ 74.83**

PERMITS

Date	Permit ID	Permit Type	Notes

BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
PAT	PATIO	430	0.10	43
OPF	OPEN PORCH	25	0.25	6
FFF	FST FLR FIN	1196	1.00	1196
RBU	RAISED BSMNT	1094	0.25	274
ENT	ENTRY	24	0.10	2
RBF	RAISED BSMNT	56	0.50	28
GLA:	1,196	2,825		1,549

2016 BASE YEAR BUILDING VALUATION

Market Cost New: **\$ 115,912**

Year Built: **1980**

Condition For Age: **AVERAGE** **19 %**

Physical:

Functional: **MILL** **15 %**


Economic:

Temporary:

Total Depreciation: **34 %**

Building Value: **\$ 76,500**

OWNER INFORMATION				SALES HISTORY				PICTURE
FOUCHER, JAYE 135 FRESCOLN ROAD WENTWORTH, NH 03282				Date	Book	Page	Type	Price Grantor
				06/30/2014 4065 0967 Q1 180,000 DUNCAN, PETER W				
				02/27/2004 2962 792 Q1 182,533 JACOBS, ERIC & MARIE				
LISTING HISTORY				NOTES				
12/02/15 KCVL VER SALE				STAIN; SEASONAL TUNNEL VU; 1/13 NOH; RBF TO BMF PER ABV GRADE ON FRNT ONLY; PLAN #1725; 12/15 PINE/PINE KIT; CARPET IN BMF; ONLY 1 CLOSET IN HALL OF ATF W/NO DOOR; 3RD BD SM & NO CLOSET ON PFF=FD; HSF MEAS 11' CLOSER TO HALF THAN ATTIC; PART MEAS EST=FENCE & DOGS; UPDATED BTH; HSF FLR=PINE; GEN PRIOR TO SALE;				
01/09/13 ERVM								
09/14/11 MIFR								
08/22/11 EBRM								
06/23/09 KSRM								
10/25/06 RVUM								
04/22/06 RVUM								
09/10/04 RVRM								
EXTRA FEATURES VALUATION								
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes		
SHED-WOOD	192	12 x 16	143	7.00	80	1,538		
SHED-EQUIPMENT	200	10 x 20	140	6.00	30	504		
SHED-EQUIPMENT	36	6 x 6	400	6.00	40	346		
						2,400		
LAND VALUATION								
Zone: RES	Minimum Acreage: 1.00	Minimum Frontage: 200			Site: AVERAGE Driveway: GRAVEL/DIRT Road: GRAVEL/DIRT			
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography
1F RES	1,000 ac	38,000	D	90	100	95	95	95 -- MILD
1F RES	4,100 ac	x 1,200	X	100				90 -- ROLLING
1F RES	400,000 ff	x 30	D	90				
VIEW	MOUNTAINS, TUNNEL, TOP 25, DISTANT							
						100	50,500	50,500
MUNICIPAL SOFTWARE BY AVTAR								
WENTWORTH ASSESSING OFFICE								
PARCEL TOTAL TAXABLE VALUE								
Year	Building	Features		Land				
2014	\$ 112,700			\$ 2,100 \$ 36,500				
				Parcel Total: \$ 151,300				
2015	\$ 112,700			\$ 2,100 \$ 36,500				
				Parcel Total: \$ 151,300				
2016	\$ 113,200			\$ 2,400 \$ 50,500				
				Parcel Total: \$ 166,100				

PICTURE		OWNER		TAXABLE DISTRICTS		BUILDING DETAILS	
		FOUCHER, JAYE 135 FRESCOLN ROAD WENTWORTH, NH 03282 Account Number:		District		Percentage	
PERMITS							
Date	Permit ID	Permit Type			Notes		

BUILDING SUB AREA DETAILS				
ID	Description	Area	Adj.	Effect.
BMF	BSMNT FINISHED	420	0.30	126
BMU	BSMNT	420	0.15	63
DEK	DECK/ENTRANCE	348	0.10	35
OPF	OPEN PORCH	240	0.25	60
HSF	1/2 STRY FIN	840	0.50	420
FFF	FST FLR FIN	840	1.00	840
GLA:	1,260	3,108		1,544

2016 BASE YEAR BUILDING VALUATION

Market Cost New:	\$ 136,335
Year Built:	1988
Condition For Age:	AVERAGE
Physical:	16 %
Functional:	CLOSETS
Economic:	1 %
Temporary:	
Total Depreciation:	17 %
Building Value:	\$ 113,200

<div> <div>10</div> <div>DEK</div> <div>22</div> </div>		<div> <div>14</div> <div>HSF</div> <div>FFF</div> <div>BMU</div> <div>30</div> </div>		<div> <div>14</div> <div>HSF</div> <div>FFF</div> <div>BMU</div> <div>30</div> </div>		<div> <div>14</div> <div>8</div> </div>	
		<div> <div>14</div> <div>HSF</div> <div>FFF</div> <div>BMU</div> <div>30</div> </div>		<div> <div>14</div> <div>HSF</div> <div>FFF</div> <div>BMU</div> <div>30</div> </div>		<div> <div>16</div> <div>DEK</div> <div>16</div> </div>	

OWNER INFORMATION				SALES HISTORY				PICTURE							
SANTOM, MICHAEL E SANTOM, CHRISTINE M 23 CALAMANT HILL ROAD SOUTH PRINCETON, MA 01541				Date	Book	Page	Type	Price	Grantor						
				06/17/2016	4213	0088	Q1	120,000	MARSHALL, ALFRED R						
				12/02/2005	3225	908	Q1	135,000	FLYNN, JOSEPH T						
LISTING HISTORY				NOTES											
06/21/16 MSVM V-SALE 01/09/13 ERVE 06/23/09 KSRM 10/25/06 RVUM 04/22/06 RVUM 02/02/02 DPRL 01/11/02 RTRM				WHT: 1/13 POSTED W/NOH; EST ENT & SLB; 6/16; N.O.H. CORR SKETCH; EST INT INFO FRM MLS;											
EXTRA FEATURES VALUATION												MUNICIPAL SOFTWARE BY AVTAR			
Feature Type		Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes					WENTWORTH ASSESSING OFFICE			
SHED-WOOD		160	10 x 16	160	7.00	80	1,434								
							1,400								
LAND VALUATION												PARCEL TOTAL TAXABLE VALUE			
Zone: RES		Minimum Acreage: 1.00	Minimum Frontage: 200				Site: AVERAGE Driveway: GRAVEL/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	38,000	D	90	100	95	95	90 -- ROLLING	100	27,800	0	N	27,800	
1F RES		4,000 ac	x 1,200	X	100				85 -- MODERATE	100	4,100	0	N	4,100	
		5,000 ac													
			31,900												
			31,900												

OWNER INFORMATION		SALES HISTORY					PICTURE								
ANDRES, ALFREDO J 250 METROPOLITAN AVE ROSLINDALE, MA 02131		Date	Book	Page	Type	Price Grantor									
		05/20/2016	4206	568	Q1	137,000 COTE, LANCE M									
		06/27/2001	2553	0616	Q1	114,933 SMITH REALTY TRUST									
LISTING HISTORY		NOTES													
01/14/13 KCVE 09/14/11 MIFR 08/22/11 SMRM 05/10/09 KSRM 03/06/02 DPRM 02/18/02 RDRM		POWERLINES VERY CLOSE TO SITE; 2 SHEDS; 1/13 NOH; POSTED=EST;													
EXTRA FEATURES VALUATION							MUNICIPAL SOFTWARE BY AVTAR								
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes								
GARAGE 1.75 STY	576	24 x 24	88	27.00	80	10,949									
LEAN-TO	120	1 x 120	193	4.00	100	926	=OPF ATT GAR								
CONCRETE SLAB	720	30 x 24	82	3.00	100	1,771	EST ATT GAR								
DECK DETACHED	100	10 x 10	220	7.00	60	924	EST								
14,600															
Year Building Features Land															
2014 \$ 85,900 \$ 14,600 \$ 22,745															
Parcel Total: \$ 123,245															
2015 \$ 85,900 \$ 14,600 \$ 22,745															
Parcel Total: \$ 123,245															
2016 \$ 76,300 \$ 14,600 \$ 36,295															
Parcel Total: \$ 127,195															
LAND VALUATION															
Zone: RES Minimum Acreage: 1.00 Minimum Frontage: 200 Site: FAIR Driveway: GRAVEL/DIRT Road: GRAVEL/DIRT															
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R Tax Value	Notes		
IF RES WTRFRNT	1,000 ac	38,000	D	90	95	95	95	90 -- ROLLING	90	23,800	0	N	23,800 POWERLINE THRU SIT		
IF RES WTRFRNT	0,440 ac	x 1,200	X	95				90 -- ROLLING	25	100	0	N	100 POWERLINE		
FARM LAND	6,250 ac	x 1,200	X	95				95 -- MILD	50	3,400	80	N	2,156 FIELD		
UNMNGD OTHER	3,750 ac	x 1,200	X	95				90 -- ROLLING	100	3,800	80	N	179		
UNPRODUCTIVE	3,000 ac	x 1,200	X	95				90 -- ROLLING	10	300	100	N	60 WET		
FARM LAND	200,000 ft	x 30	D	90					100	5,400	0	N	0		
IF RES WTRFRNT	1,000 wf	x 10,000	X	100					100	10,000	1400	WF			
14,440 ac														46,800	36,295

OWNER INFORMATION				SALES HISTORY				PICTURE						
DAVIDE, BRAD R				Date	Book	Page	Type	Price	Grantor					
258 MT. MOOSLAUKE HIGHWAY WENTWORTH, NH 03282				07/13/2015	4129	0361	Q1	192,000	TOEPEL, MICHELLE					
				12/11/2013	4030	307	U137	110,900	HOUSING & URBAN DEVELO					
				04/22/2013	3972	401	U137	173,200	BANK OF AMERICA N.A.					
				11/02/2012	3929	421	U151	191,000	MCDONALD/FORECLOSURE					
				04/15/2008	3508	0136	Q1	163,000	CWALT INC ALTERNATIVE					
LISTING HISTORY				NOTES										
12/02/15 KCVM VER SALE				LOT 17, PLAN#5104; LOGS; 25' ROW TO BAKER RIVER; VLT CEIL FRNT HALF, FULL DORM BACK HALF; 1/13 HSE NOT LIVED IN; REMOVED POOL; CORR SKETCH; 10/14 NOH; CTH TO LIV SPACE; 12/15 NOH; BMF=EST; DNPU TENT GAR;										
10/09/14 KCPE														
01/10/13 KCVM														
09/14/11 MIFR														
08/22/11 SMRM														
09/29/09 MI														
06/12/09 KSRM														
10/02/07 MI														
EXTRA FEATURES VALUATION														
Feature Type	Units Lngth x Width Size Adj			Rate	Cond	Market Value Notes								
MUNICIPAL SOFTWARE BY AVTAR														
WENTWORTH ASSESSING OFFICE														
PARCEL TOTAL TAXABLE VALUE														
Year	Building		Features		Land									
2014	\$ 150,000		\$ 0		\$ 40,200									
					Parcel Total: \$ 190,200									
2015	\$ 150,000		\$ 0		\$ 40,200									
					Parcel Total: \$ 190,200									
2016	\$ 156,400		\$ 0		\$ 35,800									
					Parcel Total: \$ 192,200									
LAND VALUATION														
Zone: RES	Minimum Acreage: 1.00	Minimum Frontage: 200		Site: AVERAGE Driveway: GRAVEL/DIRT Road: PAVED										
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
IF RES WTR ACS	1,000 ac	38,000	E	100	100	100	95	95 -- MILD	100	34,300	0	N	34,300	
IF RES WTR ACS	1,460 ac	x 1,200	X	100				85 -- MODERATE	100	1,500	0	N	1,500	
IF RES WTR ACS	1,000 wf	x 10,000	X	100					0	0	0	N	0	WA WF
2,460 ac										35,800		35,800		

DAVIDE, BRAD R

258 MT. MOOSLAUKE HIGHWAY

WENTWORTH, NH 03282

Account Number:

District

Percentage

PERMITS

Date

Permit ID

Permit Type

Notes

Model: 1.75 STORY FRAME LOG

Roof: GABLE HIP/ASPHALT

Ext: LOGS

Int: WOOD/LOG

Floor: PINE/SOFT WD/CARPET

Heat: OIL/HOT WATER

Bedrooms: 3 Baths: 2.0

Extra Kitchens:

A/C: No

Quality: A2 AVG+20

Com. Wall:

Fixtures:

Fireplaces:


Generators:

Base Rate: RSA 77.00

Bldg. Rate: 1.1013

Sq. Foot Cost: \$ 84.80

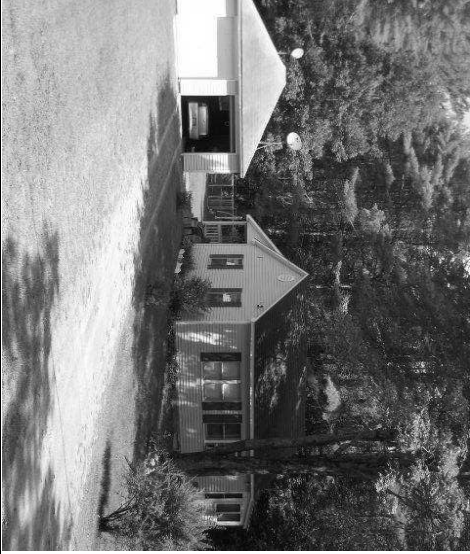
Picture



BUILDING SUB AREA DETAILS				
ID	Description	Area	Adj.	Effect.
DEK	DECK/ENTRANCE	576	0.10	58
ENT	ENTRY	20	0.10	2
TQF	3/4 STRY FIN	1008	0.75	756
FFF	FST FLR FIN	1008	1.00	1008
BMF	BSMNT FINISHED	648	0.30	194
BMU	BSMNT	360	0.15	54
GLA: 1,764		3,620		2,072

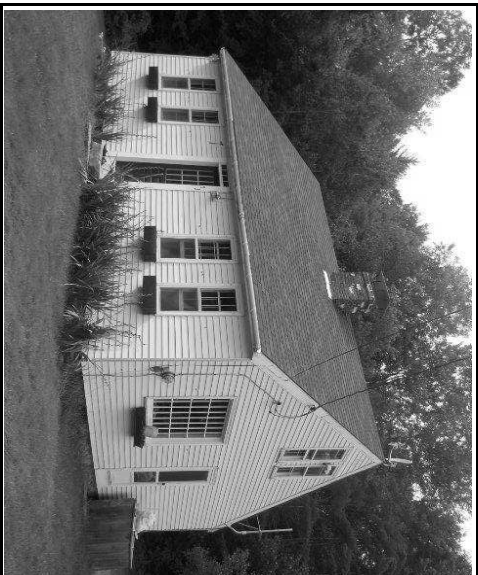
2016 BASE YEAR BUILDING VALUATION			
Market Cost New:		\$ 175,706	
Year Built:		2004	
Condition For Age:	AVERAGE	11 %	
Physical:			
Functional:			
Economic:			
Temporary:			
Total Depreciation:		11 %	
Building Value:		\$ 156,400	

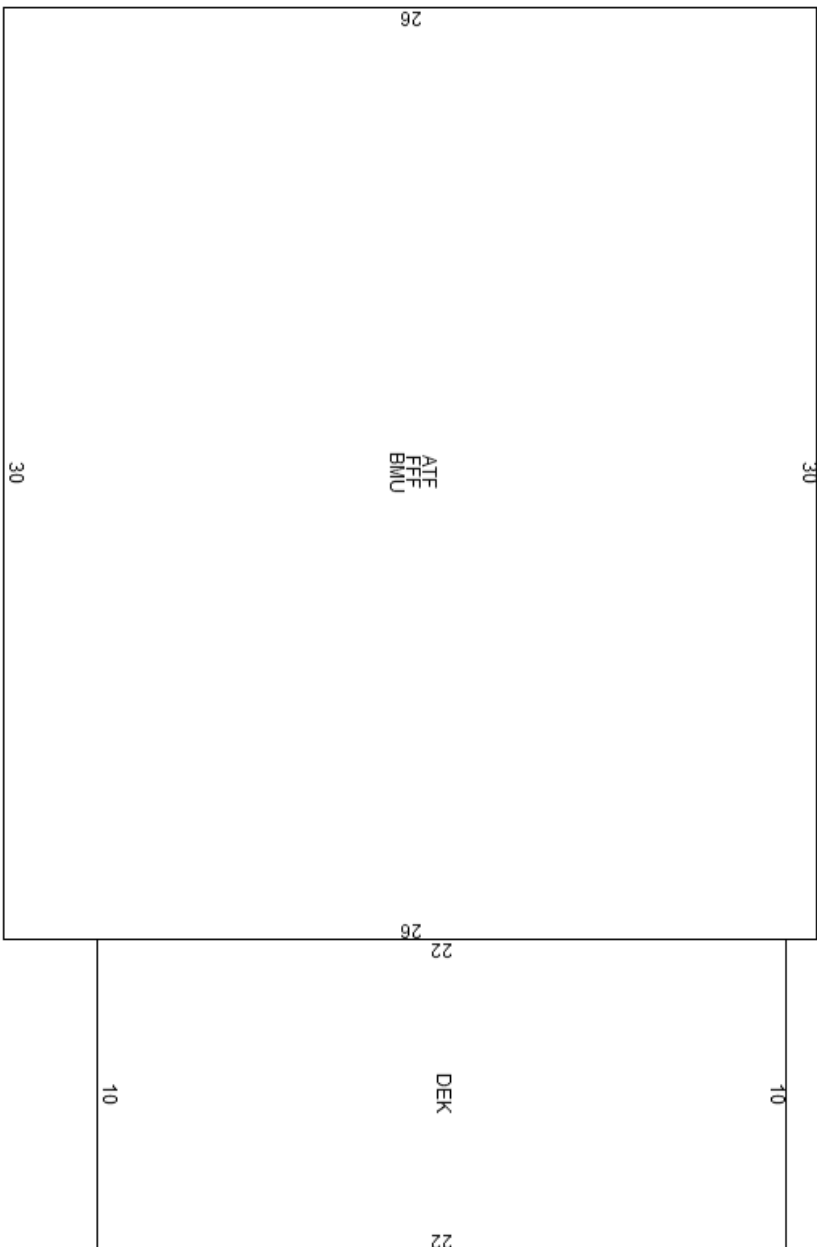
OWNER INFORMATION				SALES HISTORY				PICTURE				
FIELDERS, GLENN E 127 TURNER ROAD WENTWORTH, NH 03282				Date	Book	Page	Type	Price	Grantor			
				02/02/2015	4109	0350	Q1	87,500	CELINO, DEBORAH			
				10/05/2001	2588	0159	Q1	74,000	BORGER, NEIL & ANGELA			
LISTING HISTORY				NOTES								
12/02/15 KCVL VER SALE				1/13 NOH: 22X8 HAS PREFAB MTL ROOF; PLAN #10211; 12/15 BTH UPDATED PRIOR TO SALE; HDTILE FLRS, KIT=LINO, BAL=PLYWD; OLD WINDOWS; DATED KIT W/MIN CABS/COUNTER=PANEL/LINO TOPS; ACC TO BMU & CRL THRU TRAP DOOR ON OPF;								
01/14/13 KCVM												
09/14/11 MIFR												
08/20/11 SMRL												
06/12/09 KSRM												
01/21/02 RDRL												
EXTRA FEATURES VALUATION												
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes						
GARAGE-1 STY	483	21 x 23	93	22.00	60	5,929						
						5,900						
MUNICIPAL SOFTWARE BY AVTAR												
WENTWORTH ASSESSING OFFICE												
PARCEL TOTAL TAXABLE VALUE												
Year	Building		Features		Land							
2014	\$ 53,000		\$ 5,900		\$ 38,000		Parcel Total: \$ 96,900					
2015	\$ 53,000		\$ 5,900		\$ 38,000		Parcel Total: \$ 96,900					
2016	\$ 46,500		\$ 5,900		\$ 34,300		Parcel Total: \$ 86,700					
LAND VALUATION												
Zone: RES	Minimum Acreage: 1.00		Minimum Frontage: 200		Site: AVERAGE Driveway: GRAVEL/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	38,000	E	100	100	95	95	100 -- LEVEL	100	34,300	0 N	34,300
1F RES	0.020 ac	x 1,200	X	100				100 -- LEVEL	100	0	0 N	0
										34,300	34,300	
										1.020 ac		

PICTURE		OWNER		TAXABLE DISTRICTS		BUILDING DETAILS					
		FIELDERS, GLENN E 127 TURNER ROAD WENTWORTH, NH 03282 Account Number:		<table><tr><th>District</th><th>Percentage</th></tr><tr><td> </td><td> </td></tr></table>		District	Percentage			Model: 1.00 STORY FRAME RANCH Roof: GABLE HIP/ASPHALT Ext: VINYL SIDING Int: DRYWALL Floor: LINOLEUM OR SIM/MIN PLYWD Heat: OIL/FA DUCTED Bedrooms: 1 Baths: 1.0 Fixtures: 3 Extra Kitchens: Fireplaces: A/C: No Generators: Quality: B1 AVG-10 Com. Wall: Size Adj: 1.2240 Base Rate: RSA 77.00 Bldg. Rate: 0.9914 Sq. Foot Cost: \$ 76.34	
						District	Percentage				
				PERMITS							
				<table><tr><th>Date</th><th>Permit ID</th><th>Permit Type</th><th>Notes</th></tr><tr><td colspan="4"> </td></tr></table>		Date	Permit ID	Permit Type	Notes		
Date	Permit ID	Permit Type	Notes								


BUILDING SUB AREA DETAILS			
ID	Description	Area	Adj. Effect.
CRL	CRAWL SPACE	680	0.05 34
OPF	OPEN PORCH	240	0.25 60
FFP	FST FLR FIN	752	1.00 752
BMU	BSMNT	72	0.15 11
GLA: 752		1,744	857
2016 BASE YEAR BUILDING VALUATION			
Market Cost New:		\$ 65,423	
Year Built:		1930	
Condition For Age:		AVERAGE 29 %	
Physical:			
Functional:			
Economic:			
Temporary:			
Total Depreciation:		29 %	
Building Value:		\$ 46,500	

OWNER INFORMATION				SALES HISTORY				PICTURE						
BORGER, KATHRYN M SMITH, WESCOTT 53 LITTLE SWEDEN ROAD WENTWORTH, NH 03282				Date	Book	Page	Type	Price	Grantor					
				03/30/2016 4195 191 Q1 140,000 MUZZEY, ROBERT W										
LISTING HISTORY				NOTES										
04/18/16 KCVM VER SALE 01/14/13 KCVM 09/14/11 MFR 08/24/11 SMRM 08/19/11 SSTL 05/08/07 TNRL 01/21/02 RDRL				WHT: TURNER & LITTLE SWEDEN ROADS; STONE FNDTN: 1/13 NOH; CORR LAND COND: 4/16 NOH; PU DEK;										
EXTRA FEATURES VALUATION														
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes	MUNICIPAL SOFTWARE BY AVTAR WENTWORTH ASSESSING OFFICE						
FIREPLACE - 1 STAND	1			100	3,000.00	100	3,000							
SHED-WOOD	120	10 x 12		193	7.00	50	811							
							3,800							
LAND VALUATION														
Zone: RES Minimum Acreage: 1.00 Minimum Frontage: 200				Site: AVERAGE Driveway: GRAVEL/DIRT Road: GRAVEL/DIRT										
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
IF RES	1,000 ac	38,000	E	100	100	95	95	100 -- LEVEL	100	34,300	0	N	34,300	
IF RES	1,600 ac	x 1,200	X	96				95 -- MILD	100	1,800	0	N	1,800	
UNMNGD OTHER	11,000 ac	x 1,200	X	96				90 -- ROLLING	100	11,400	80	N	524	
UNMNGD OTHER	600,000 ft	x 30	X	96					40	6,900	0	N	0	TOPO
	13,600 ac									54,400			36,624	
PARCEL TOTAL TAXABLE VALUE														
Year	Building		Features		Land									
2014	\$ 76,700		\$ 2,800		\$ 40,797					Parcel Total: \$ 120,297				
2015	\$ 76,700		\$ 2,800		\$ 40,797					Parcel Total: \$ 120,297				
2016	\$ 70,800		\$ 3,800		\$ 36,624					Parcel Total: \$ 111,224				

PICTURE		OWNER		TAXABLE DISTRICTS		BUILDING DETAILS	
		BORGER, KATHRYN M SMITH, WESCOTT 53 LITTLE SWEDEN ROAD WENTWORTH, NH 03282 Account Number:		District Percentage		Model: 1.50 STORY FRAME CAPE Roof: GABLE HIP/ASPHALT Ext: ALUM SIDING Int: DRYWALL/PLASTERED Floor: PINE/SOFT WD/LINOLEUM OR SIM Heat: OIL/HOT WATER Bedrooms: 3 Baths: 1.0 Fixtures: 3 Extra Kitchens: Fireplaces: A/C: No Generators: Quality: A2 AVG+20 Com. Wall: Size Adj: 1.1147 Base Rate: RSA 77.00 Bldg. Rate: 1.2322 Sq. Foot Cost: \$ 94.88	
PERMITS		Date		Permit ID	Permit Type	Notes	


		BUILDING SUB AREA DETAILS	
ID	Description	Area	Adj. Effect.
ATF	ATTIC FINISHED	780	0.25 195
FFF	FST FLR FIN	780	1.00 780
BMU	BSMNT	780	0.15 117
DEK	DECK/ENTRANCE	220	0.10 22
GLA:	975	2,560	1,114
2016 BASE YEAR BUILDING VALUATION			
Market Cost New:		\$ 105,696	
Year Built:		1910	
Condition For Age:		AVERAGE 33 %	
Physical:			
Functional:			
Economic:			
Temporary:			
Total Depreciation:		33 %	
Building Value:		\$ 70,800	

OWNER INFORMATION				SALES HISTORY				PICTURE						
BROWN, JAMES A GOVE, DAWN M 656 NORTH DORCHESTER ROAD WENTWORTH, NH 03282				Date	Book	Page	Type	Price	Grantor					
				10/21/2014	4090	0068	Q1	235,000	CHILDERS, MICHAEL J					
				01/27/2014	4037	864	U139		1 CHILDERS, MARY JO					
				09/20/2000	2487	895	Q1		21,533 FRANCES C MORFORD					
LISTING HISTORY				NOTES										
12/02/15 KCVM VER SALE				GRY; 10/14 CORR INT SKETCH & DATA, FLRS & COUNTERS=PORCELAIN, HD WD CABINETS, SUNKEN LIV ROOM, SOME FLRS W/CHERRY INLAY; HSF=16, HSE & 12' GAR PLUS DORMS, SEP SHOWER & JET TUB, MONITOR HEAT 3 & PELLET; SIDING COMPLETE AFTER 4/1/14; 5/15 REMOVE UC; 12/15 NOH; RADON SYSTEM;										
05/11/15 KCPR														
10/09/14 KCCL														
03/25/14 KCPR														
01/21/13 ERVM														
05/16/12 KCPR														
09/15/11 MIFR														
08/22/11 EBRM														
EXTRA FEATURES VALUATION														
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes								
GARAGE/1-STY/ATTIC	528	22 x 24	90	24.00	100	11,405								
11,400														
MUNICIPAL SOFTWARE BY AVTAR														
WENTWORTH ASSESSING OFFICE														
PARCEL TOTAL TAXABLE VALUE														
Year	Building	Features	Land											
2014	\$ 193,900	\$ 11,400	\$ 43,300											
	Parcel Total: \$ 248,600													
2015	\$ 196,100	\$ 11,400	\$ 43,300											
	Parcel Total: \$ 250,800													
2016	\$ 187,800	\$ 11,400	\$ 44,100											
	Parcel Total: \$ 243,300													
LAND VALUATION														
Zone: RES	Minimum Acreage: 1.00	Minimum Frontage: 200			Site: AVERAGE Driveway: GRAVEL/DIRT Road: PAVED									
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
1F RES	1,000 ac	38,000	E	100	100	100	95	95 -- MILD	100	34,300	0	N	34,300	
1F RES	3,520 ac	x 1,200	X	100				90 -- ROLLING	100	3,800	0	N	3,800	
1F RES	400,000 ft	x 30	E	100					50	6,000	0	N	6,000	TOPO/CORNER
4,520 ac													44,100	

PICTURE		OWNER		TAXABLE DISTRICTS		BUILDING DETAILS	
		BROWN, JAMES A GOVE, DAWN M 656 NORTH DORCHESTER ROAD WENTWORTH, NH 03282 Account Number:		District	Percentage	Model: 1.50 STORY FRAME CAPE Roof: GABLE HIP/ASPHALT Ext: VINYL SIDING Int: DRYWALL Floor: HARDWOOD/HARD TILE Heat: OIL/FA NO DUCTS Bedrooms: 2 Baths: 1.0 Fixtures: 4 Extra Kitchens: A/C: No Fireplaces: Quality: A2 AVG+20 Generators: Com. Wall: Size Adj: 0.8989 Base Rate: RSA 77.00 Bldg. Rate: 1.0043 Sq. Foot Cost: \$ 77.33	
				PERMITS			
				Date	Permit ID Permit Type Notes		

BUILDING SUB AREA DETAILS					
ID	Description	Area	Adj.	Effect.	
OPF	OPEN PORCH	573	0.25	143	
CTH	CATHEDRAL	765	0.10	77	
FFR	FST FLR FIN	1326	1.00	1326	
SLB	SLB	224	0.00	0	
HSU	1/2 STRY UNFIN	936	0.25	234	
GAR	GARAGE	936	0.45	421	
STO	STORAGE AREA	288	0.25	72	
DEK	DECK/ENTRANCE	88	0.10	9	
BMU	BSMT	1102	0.15	165	
HSF	1/2 STRY FIN	561	0.50	281	
GLA: 1,607		6,799		2,728	
2016 BASE YEAR BUILDING VALUATION					
Market Cost New:		\$ 210,956		2002	
Year Built:		2002			
Condition For Age:		AVERAGE		11 %	
Physical:					
Functional:					
Economic:					
Temporary:					
Total Depreciation:				11 %	
Building Value:		\$ 187,800			

OWNER INFORMATION				SALES HISTORY				PICTURE					
DELMER, DALE A 18 PHILBRICK ROAD WENTWORTH, NH 03282				Date	Book	Page	Type	Price	Grantor				
				11/18/2015	4172	0049	Q 1	139,933	SNOGREN, REV DORRAINE				
LISTING HISTORY				NOTES									
01/22/16 MSVM VER SALE 12/02/15 KCVM VER SALE 01/18/13 ERVL 09/15/11 MIFR 08/24/11 DJRL 05/14/10 KSRM 01/19/02 RTRL 01/14/02 RTRM				PLAN #820; BRN; 1/13 ALL ORIG; WOB; 2 BDRMS & 2ND BTH IN BSMT; BSMT ABV GRADE ON (1) SIDE ONLY; PU VLT, SHED; 12/15 NOH; 1/16 NOH;									
EXTRA FEATURES VALUATION													
Feature Type		Units		Length x Width	Size Adj	Rate	Cond	Market Value Notes					
SHED-WOOD		64		8 x 8	310	7.00	60	833 @ START OF RD 800					
MUNICIPAL SOFTWARE BY AVTAR													
WENTWORTH ASSESSING OFFICE													
PARCEL TOTAL TAXABLE VALUE													
Year	Building		Features		Land								
2014	\$ 115,000		\$ 1,800		\$ 45,400		Parcel Total: \$ 162,200						
2015	\$ 115,000		\$ 1,800		\$ 45,400		Parcel Total: \$ 162,200						
2016	\$ 103,300		\$ 800		\$ 36,400		Parcel Total: \$ 140,500						
LAND VALUATION													
Zone: RES Minimum Acreage: 1.00 Minimum Frontage: 200				Site: AVERAGE Driveway: GRAVEL/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	38,000	E 100	100	95	95	-- MILD	95	31,000	0 N	31,000 RBL		
1F RES	5,000 ac	x 1,200	X 100				90 -- ROLLING	100	5,400	0 N	5,400		
									36,400	36,400			
									6,000 ac				




OWNER	TAXABLE DISTRICTS				
DELMER, DALE A 18 PHILBRICK ROAD WENTWORTH, NH 03282 Account Number:	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%;">District</th> <th style="width: 50%;">Percentage</th> </tr> </thead> <tbody> <tr> <td colspan="2" style="height: 100px;"></td> </tr> </tbody> </table>	District	Percentage		
District	Percentage				

PERMITS		
Date	Permit ID	Permit Type

BUILDING DETAILS	
Model: 1.00 STORY FRAME R RANCH Roof: GABLE HIP/ASPHALT Ext: BOARD/BATTEN Int: DRYWALL Floor: CARPET Heat: OIL/HOT WATER Bedrooms: 3 Baths: 2.0 Fixtures: 6 Extra Kitchens: A/C: No Fireplaces: Quality: A0 AVG Generators: Com. Wall: Size Adj: 0.9924 Base Rate: RSA 77.00 Bldg. Rate: 0.9527 Sq. Foot Cost: \$ 73.36	

BUILDING SUB AREA DETAILS			
ID	Description	Area	Adj. Effect.
BMF	BSMNT FINISHED	580	0.30 174
VLT	V/AULTED	1120	0.05 56
FRF	FST FLR FIN	1120	1.00 1120
BMU	BSMNT	540	0.15 81
GAR	GARAGE	432	0.45 194
DEK	DECK/ENTRANCE	250	0.10 25
OPF	OPEN PORCH	104	0.25 26
GLA:	1,120	4,146	1,676

2016 BASE YEAR BUILDING VALUATION	
Market Cost New:	\$ 122,951
Year Built: 1990	
Condition For Age: AVERAGE	16 %
Physical:	
Functional:	
Economic:	
Temporary:	
Total Depreciation:	16 %
Building Value:	\$ 103,300

OWNER INFORMATION				SALES HISTORY					PICTURE																															
HARTSON, CURTIS JOHN HARTSON, ASHLEY 7 NORTH DORCHESTER RD WENTWORTH, NH 03282				Date	Book	Page	Type	Price	Grantor																															
				06/09/2015	4133	968	Q1	155,000	BROWN, JAMES A																															
				11/20/2006	3349	367	U139		BROWN, TAMARA																															
LISTING HISTORY				NOTES																																				
12/02/15 KCVM VER SALE 01/11/13 ERYM 09/16/11 MIFR 09/07/11 EBRM 05/15/09 KSPU 01/24/02 RDRL				TAN: 1/13 NOH; CORR ROOF COVER; PU ENT; DNPU HC RAMP; 12/15 INFO FR HO (MRS)-DNVI PER HO;																																				
EXTRA FEATURES VALUATION																																								
Feature Type	Units			Lngh	x	Width	Size	Adj	Rate	Cond	Market Value	Notes																												
<div>PARCEL TOTAL TAXABLE VALUE</div> <table><tr><th>Year</th><th>Building</th><th>Features</th><th>Land</th></tr><tr><td>2014</td><td>\$ 102,700</td><td>\$ 500</td><td>\$ 38,700</td></tr><tr><td colspan="3"></td><td>Parcel Total: \$ 141,900</td></tr><tr><td>2015</td><td>\$ 102,700</td><td>\$ 500</td><td>\$ 38,700</td></tr><tr><td colspan="3"></td><td>Parcel Total: \$ 141,900</td></tr><tr><td>2016</td><td>\$ 97,600</td><td>\$ 0</td><td>\$ 44,500</td></tr><tr><td colspan="3"></td><td>Parcel Total: \$ 142,100</td></tr></table>													Year	Building	Features	Land	2014	\$ 102,700	\$ 500	\$ 38,700				Parcel Total: \$ 141,900	2015	\$ 102,700	\$ 500	\$ 38,700				Parcel Total: \$ 141,900	2016	\$ 97,600	\$ 0	\$ 44,500				Parcel Total: \$ 142,100
Year	Building	Features	Land																																					
2014	\$ 102,700	\$ 500	\$ 38,700																																					
			Parcel Total: \$ 141,900																																					
2015	\$ 102,700	\$ 500	\$ 38,700																																					
			Parcel Total: \$ 141,900																																					
2016	\$ 97,600	\$ 0	\$ 44,500																																					
			Parcel Total: \$ 142,100																																					
LAND VALUATION																																								
Zone: RES Minimum Acreage: 1.00 Minimum Frontage: 200				Site: AVERAGE Driveway: PAVED Road: PAVED																																				
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes																										
1F RES	1,000 ac	38,000	E	100	100	100	100	100 -- LEVEL	100	38,000	0	N	38,000																											
1F RES	0,440 ac	x 1,200	X	100				95 -- MILD	100	500	0	N	500																											
VIEW	HILLS, AVERAGE, TOP 50, CLOSE/NEAR										100	6,000	6,000	AVG/HLS/D50/HLS VU																										
1,440 ac										44,500			44,500																											

SECTION 9

C. FINAL VALUATION COST TABLES

Land Pricing Zones

Zone 01		
Description: RES		\$ 1,200 @ 0.010 ac
Lot Size: 1.00		\$ 10,000 @ 0.100 ac
Frontage: 200		\$ 15,000 @ 0.250 ac
Lot Price: \$ 38,000		\$ 30,000 @ 0.500 ac
Excess Acreage: \$ 1,200		\$ 34,000 @ 0.750 ac
Excess Frontage: \$ 30		\$ 38,000 @ 1.000 ac
Water Frontage: \$ 10,000		\$ 38,000 @ 1.000 ac
View: \$ 100,000		\$ 38,000 @ 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
B	AVG -30	70
C	AVG -20	80
D	AVG -10	90
E	AVG	100
F	AVG +10	110
G	AVG +20	120
H	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
B	BEST	125
C	UNDEVELOPED CLEAR	80
E	EXC	115
F	FAIR	95
G	GOOD	105
N	NATURAL	90
U	UNDEVELOPED	70
Y	VERY GOOD	110

Topography Modifiers		
Code	Description	Factor
A	LEVEL	100
B	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
G	GRAVEL/DIRT	95
N	NATURAL/GRASS	90
P	PAVED	100
U	UNDEVELOPED	90

Current Use Codes			
Code	Description	Min. Value	Max. Value
CUDE	DISCRETNRY	\$ 0.00	\$ 0.00
CUFL	FARM LAND	\$ 25.00	\$ 425.00
CUMH	MNGD HARDWD	\$ 28.00	\$ 43.00
CUMO	MNGD OTHER	\$ 20.00	\$ 30.00
CUMW	MNGD PINE	\$ 66.00	\$ 99.00
CUUH	UNMNGD HARDWD	\$ 47.00	\$ 71.00
CUUL	UNPRODUCTIVE	\$ 20.00	\$ 20.00
CUUO	UNMNGD OTHER	\$ 34.00	\$ 51.00
CUUW	UNMNGD PINE	\$ 110.00	\$ 165.00
CUWL	WETLANDS	\$ 20.00	\$ 20.00

View Subjects		
Code	Description	Factor
HLS	HILLS	35
LAK	LAKES/PONDS	75
MTS	MOUNTAINS	100
PAST	PASTORAL	15
RHLS	RIVERS/HILLS	40

View Widths		
Code	Description	Factor
AVE	AVERAGE	60
NAR	NARROW	50
PAN	PANORAMIC	100
TUN	TUNNEL	30
WID	WIDE	80

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	60
DST	DISTANT	80
EXT	EXTEME DISTANT	100

Wentworth
Land Area Size Adjustment Factors

Acres	Adj.	Acres	Adj.	Acres	Adj.	Acres	Adj.	Acres	Adj.
10	97.00	71	81.00	132	69.00	193	61.00	254	54.00
11	96.00	72	81.00	133	69.00	194	61.00	255	54.00
12	96.00	73	80.00	134	69.00	195	61.00	256	54.00
13	96.00	74	80.00	135	69.00	196	60.00	257	54.00
14	96.00	75	80.00	136	69.00	197	60.00	258	54.00
15	95.00	76	80.00	137	69.00	198	60.00	259	54.00
16	95.00	77	80.00	138	68.00	199	60.00	260	54.00
17	95.00	78	79.00	139	68.00	200	60.00	261	53.00
18	94.00	79	79.00	140	68.00	201	60.00	262	53.00
19	94.00	80	79.00	141	68.00	202	60.00	263	53.00
20	94.00	81	79.00	142	68.00	203	60.00	264	53.00
21	93.00	82	79.00	143	68.00	204	60.00	265	53.00
22	93.00	83	78.00	144	68.00	205	59.00	266	53.00
23	93.00	84	78.00	145	67.00	206	59.00	267	53.00
24	93.00	85	78.00	146	67.00	207	59.00	268	53.00
25	92.00	86	78.00	147	67.00	208	59.00	269	53.00
26	92.00	87	78.00	148	67.00	209	59.00	270	53.00
27	92.00	88	77.00	149	67.00	210	59.00	271	53.00
28	91.00	89	77.00	150	67.00	211	59.00	272	52.00
29	91.00	90	77.00	151	67.00	212	59.00	273	52.00
30	91.00	91	77.00	152	66.00	213	58.00	274	52.00
31	91.00	92	77.00	153	66.00	214	58.00	275	52.00
32	90.00	93	76.00	154	66.00	215	58.00	276	52.00
33	90.00	94	76.00	155	66.00	216	58.00	277	52.00
34	90.00	95	76.00	156	66.00	217	58.00	278	52.00
35	90.00	96	76.00	157	66.00	218	58.00	279	52.00
36	89.00	97	76.00	158	66.00	219	58.00	280	52.00
37	89.00	98	75.00	159	65.00	220	58.00	281	52.00
38	89.00	99	75.00	160	65.00	221	58.00	282	52.00
39	88.00	100	75.00	161	65.00	222	57.00	283	51.00
40	88.00	101	75.00	162	65.00	223	57.00	284	51.00
41	88.00	102	75.00	163	65.00	224	57.00	285	51.00
42	88.00	103	74.00	164	65.00	225	57.00	286	51.00
43	87.00	104	74.00	165	65.00	226	57.00	287	51.00
44	87.00	105	74.00	166	64.00	227	57.00	288	51.00
45	87.00	106	74.00	167	64.00	228	57.00	289	51.00
46	87.00	107	74.00	168	64.00	229	57.00	290	51.00
47	86.00	108	74.00	169	64.00	230	57.00	291	51.00
48	86.00	109	73.00	170	64.00	231	56.00	292	51.00
49	86.00	110	73.00	171	64.00	232	56.00	293	51.00
50	86.00	111	73.00	172	64.00	233	56.00	294	51.00
51	85.00	112	73.00	173	63.00	234	56.00	295	50.00
52	85.00	113	73.00	174	63.00	235	56.00	296	50.00
53	85.00	114	72.00	175	63.00	236	56.00	297	50.00
54	85.00	115	72.00	176	63.00	237	56.00	298	50.00
55	85.00	116	72.00	177	63.00	238	56.00	299	50.00
56	84.00	117	72.00	178	63.00	239	56.00	300	50.00
57	84.00	118	72.00	179	63.00	240	56.00		
58	84.00	119	72.00	180	63.00	241	55.00		
59	84.00	120	71.00	181	62.00	242	55.00		
60	83.00	121	71.00	182	62.00	243	55.00		
61	83.00	122	71.00	183	62.00	244	55.00		
62	83.00	123	71.00	184	62.00	245	55.00		
63	83.00	124	71.00	185	62.00	246	55.00		
64	82.00	125	71.00	186	62.00	247	55.00		
65	82.00	126	70.00	187	62.00	248	55.00		
66	82.00	127	70.00	188	61.00	249	55.00		
67	82.00	128	70.00	189	61.00	250	55.00		
68	82.00	129	70.00	190	61.00	251	54.00		
69	81.00	130	70.00	191	61.00	252	54.00		
70	81.00	131	70.00	192	61.00	253	54.00		

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Description	Rate	DPR
79-D HISTORIC BARN	0.00 sf	0.00
79-F FARM STRUCTURE	0.00 sf	0.00
BARN /LOFT/BSMNT	21.00 sf	40.00
BARN 1STRY	15.00 sf	40.00
BARN 2STRY	19.00 sf	40.00
BARN/1STY/BSMT	17.00 sf	40.00
BARN/1STY/LOFT	18.00 sf	40.00
BARN-2STRY/BSMNT	20.00 sf	40.00
BARN-2STRY/LOFT	21.00 sf	40.00
BARN-2STRY/LOFT/BSMT	23.00 sf	40.00
BARN-POLE	8.00 sf	0.00
BATH HOUSE	20.00 sf	50.00
BOAT HOUSE	30.00 sf	75.00
CABIN	25.00 sf	75.00
CAMPER	20.00 sf	0.00
CANOPY	23.00 sf	0.00
CARPORT METAL FRAME	8.00 sf	50.00
CARPORT WOOD FRAME	11.00 sf	50.00
CHAIN LINK FENCE	15.00 ea	0.00
CHICKEN COOPS	11.00 sf	40.00
COMM LIFTS	2,800.00 ea	60.00
CONCRETE SLAB	3.00 sf	0.00
DECK DETACHED	7.00 sf	50.00
DOCKS-BOAT	10.00 sf	0.00
DOUBLE PUMP	3,500.00 ea	75.00
ELEVATOR FREIGHT	30,000.00 ea	0.00
ELEVATOR PASSENGER	20,000.00 ea	0.00
FIREPLACE - 1 CUSTOM	5,000.00 ea	0.00
FIREPLACE - 1 STAND	3,000.00 ea	0.00
FIREPLACE - 2 CUSTOM	8,500.00 ea	0.00
FIREPLACE - 2 STAND	5,000.00 ea	0.00
FIREPLACE - 3 CUSTOM	12,000.00 ea	0.00
FIREPLACE - 3 STAND	6,500.00 ea	0.00
FIREPLACE - 4 CUSTOM	15,000.00 ea	0.00
FIREPLACE - 4 STAND	8,000.00 ea	0.00
FIREPLACE - 5 CUSTOM	17,500.00 ea	0.00
FIREPLACE - 5 STAND	9,500.00 ea	0.00
FIREPLACE - 6 CUSTOM	19,000.00 ea	0.00
FIREPLACE - 6 STAND	11,000.00 ea	0.00
FOUNDATION	10.00 sf	60.00
GARAGE 1.5S/BSMT	35.00 sf	0.00
GARAGE 1.5-STY	26.00 sf	0.00
GARAGE 1.75 STY	27.00 sf	0.00
GARAGE 1.75 STY/BSMT	36.00 sf	0.00
GARAGE 2STRY	28.00 sf	60.00
GARAGE 2STRY/BSMT	37.00 sf	60.00
GARAGE/1-STY/ATTIC	24.00 sf	60.00
GARAGE/1-STY/BSMT	31.00 sf	60.00
GARAGE/ATT/BSMT	33.00 sf	0.00
GARAGE-1 STY	22.00 sf	60.00
GAZEBO	12.00 sf	75.00
GENERATOR-COMM	10,000.00 ea	0.00
GREENHOUSE-GLASS	24.00 sf	0.00
GREENHOUSE-POLY	5.00 sf	0.00
HOT TUB	1,500.00 ea	0.00
IN GRND POOL/GUNITE	33.00 sf	60.00
IN GRND POOL/VINYL	28.00 sf	60.00
INDOOR ARENA	18.00 sf	75.00
KENNELS	12.00 sf	50.00
KILN/CONTROL RM	40.00 sf	0.00
LEAN-TO	4.00 sf	50.00
LIGHTS, PARKING LOT	1,500.00 ea	0.00
LOADING DOCKS	35.00 sf	0.00
LUMBER KILN	25.00 sf	0.00
MIXING PUMP	2,500.00 ea	75.00
PATIO AREA	7.00 sf	50.00
PAVING	3.25 sf	60.00
PINE HAVEN - ELEC	850.00 ea	0.00
PINE HAVEN - TENT	850.00 ea	0.00
PINE HAVEN - W/E	1,100.00 ea	0.00
PINE HAVEN - W/E/S	1,500.00 ea	0.00
PINE HAVEN - W/S	1,300.00 ea	0.00
PINE HAVEN - WATER	1,000.00 ea	0.00
POOL-ABOVE GROUND	6.00 sf	0.00

Description	Rate	DPR
POOL-ENCLOSED	30.00 sf	0.00
PORCH	10.00 sf	0.00
SAUNA	28.00 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	6.00 sf	0.00
SHED-METAL	5.00 sf	60.00
SHED-WOOD	7.00 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
SINGLE PUMP	1,600.00 ea	75.00
SOLAR ELECTRIC PANEL	0.00 ea	0.00
SOLAR H2O PANELS	0.00 ea	0.00
SPRINKLER HEADS	150.00 ea	75.00
STABLES	18.00 sf	50.00
SWAIN BRK - ELECTRIC	850.00 ea	0.00
SWAIN BRK - W/E	1,100.00 ea	0.00
SWAIN BRK - W/S	1,300.00 ea	0.00
SWAIN BRK - W/S/E	1,500.00 ea	0.00
SWAIN BRK - WATER	1,000.00 ea	0.00
SWAIN BRK-TENT SITE	850.00 ea	0.00
TANKS-FUEL/WATER	3.00 ea	0.00
TENNIS COURT(S)	18,000.00 ea	50.00
VAULTS	110.00 ea	0.00
WALK IN COOLER	45.00 sf	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	32,000	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	1,280	0.72		
150	1.67	270	1.19	455	0.95	1,395	0.71		
155	1.63	275	1.18	465	0.94	1,525	0.70		
160	1.60	280	1.17	480	0.93	1,685	0.69		

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Building Base Rate Codes & Values				
Code	Description	Stand. Dpr.	Rate	SA
CDO	DORMITORIES	1.25	75.00	COM
CIN	INN/ BED&BREAKFAST	1.00	78.00	COM
COA	OFFICE/APT	1.25	77.00	RES
COF	OFFICES	1.25	77.00	COM
CRG	RIDING ARENA	1.00	15.00	COM
CSG	SERVICE GARAGE	1.00	40.00	COM
CST	STORES	1.00	70.00	COM
CWH	MINI-WAREHOUSE	1.00	21.00	COM
EDH	DINING HALL	1.00	50.00	RES
EDW	EXEMPT DOUBLEWIDE	1.50	65.00	MFH
ELB	LIBRARY	1.00	100.00	RES
EMC	EXEMPT CAMPER	7.00	38.00	MFH
EMH	EXEMPT SINGLEWIDE MH	2.00	40.00	MFH
EPF	SAFETY COMPLEX	1.00	85.00	RES
ERM	EXEMPT MULTI-FAMILY	1.50	75.00	RES
ERS	EX RESIDENTIAL	1.00	80.00	RES
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	77.00	RES
EXL	EXEMPT CLUBS/LODGES	1.00	80.00	RES
EXM	MUNICIPAL BUILDINGS	1.00	60.00	COM
EXR	CHURCH RECTORY	1.00	90.00	RES
EXS	SCHOOLS/ COLLEGES	1.00	100.00	COM
IND	LIGHT INDUSTRIAL	1.25	30.00	IND
MHC	CAMPER	7.00	38.00	MFH
MHD	DOUBLE WIDE MH	1.50	65.00	MFH
MHS	SINGLE WIDE MH	2.00	40.00	MFH
RDH	RES DINING HALL	1.00	50.00	RES
RSA	RESIDENTIAL	1.25	77.00	RES
RSM	MULTIFAMILY	1.50	75.00	RES

Building Sub Area Codes & Values		
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	0.25
LDK	LOADING AREA	0.20
OFF	OFFICE AREA	1.00
OPF	OPEN PORCH	0.25
PAT	PATIO	0.10
PRS	PIER FOUNDATION	-0.05
RBF	RAISED BSMNT FIN	0.50
RBU	RAISED BSMNT UNFIN	0.25
SFA	SEMI-FINISH AREA	0.75
SLB	SLB FOUNDATION	0.00
STO	STORAGE AREA	0.25
TQF	3/4 STRY FIN	0.75
TQU	3/4 STRY UNFIN	0.35
UFF	UPPER FLR FIN	1.00
UFU	UPPER FLR UNFIN	0.50
VLT	VAULTED CEILING	0.05

Building Quality Adjustments		
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
B2	AVG-20	0.80
B3	AVG-30	0.70
B4	AVG-40	0.60
B5	AVG-50	0.50
AB	BEST	3.00
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

Building Story Codes & Values		
Code	Description	Factor
A	1.00 STORY FRAME	1.00
B	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
H	3.50+ STORY FRAME	0.80
I	SPLIT LEVEL	1.00

Building Roof Structures		
Code	Description	Points
A	FLAT	2.00
B	SHED	2.00
C	GABLE 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 Roof Materials		
Code	Description	Points
A	METAL/TIN	2.00
B	ROLLED/COMPO	2.00
C	ASPHALT	3.00
D	TAR/GRAVEL	3.00
F	ASBEST SHNGL	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	6.00

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

Building Frame Materials		
Code	Description	Factor
A	WOOD	100.00
B	MASONRY	110.00
C	REIN-CONCRETE	110.00
D	STEEL	115.00
E	SPECIAL	115.00

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

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

Building Heating Fuel Types		
Code	Description	Points
A	WOOD/COAL	0.50
B	OIL	1.00
C	GAS	1.00
D	ELECTRIC	1.00
E	SOLAR	1.10

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

Building Accessories	
Description	Points
CENTRAL AIR CONDITIONING	4.00
EXTRA KITCHEN	2.00
FIREPLACE	0.00
GENERATOR	2.00

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

Standard Age Only Building Depreciation Schedule

Age	Building Age Condition Classifications						
	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 = 1625sf Fixed Site Cost Adjustment = 25%

Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.
125	4.00	186	2.94	260	2.31	428	1.70	1,195	1.09
126	3.98	187	2.92	262	2.30	432	1.69	1,231	1.08
127	3.96	188	2.91	264	2.29	437	1.68	1,270	1.07
128	3.93	189	2.90	266	2.28	442	1.67	1,310	1.06
129	3.91	190	2.89	267	2.27	446	1.66	1,354	1.05
130	3.88	191	2.88	269	2.26	451	1.65	1,401	1.04
131	3.86	192	2.87	271	2.25	456	1.64	1,451	1.03
132	3.83	193	2.86	273	2.24	462	1.63	1,505	1.02
133	3.81	194	2.84	274	2.23	467	1.62	1,562	1.01
134	3.79	195	2.83	276	2.22	472	1.61	1,625	1.00
135	3.77	196	2.82	278	2.21	478	1.60	1,693	0.99
136	3.74	197	2.81	280	2.20	484	1.59	1,766	0.98
137	3.72	198	2.80	282	2.19	489	1.58	1,847	0.97
138	3.70	199	2.79	284	2.18	495	1.57	1,935	0.96
139	3.68	200	2.78	286	2.17	502	1.56	2,031	0.95
140	3.66	201	2.77	288	2.16	508	1.55	2,138	0.94
141	3.64	202	2.76	290	2.15	514	1.54	2,257	0.93
142	3.62	203	2.75	292	2.14	521	1.53	2,390	0.92
143	3.60	204	2.74	294	2.13	528	1.52	2,539	0.91
144	3.58	205	2.73	297	2.12	535	1.51	2,708	0.90
145	3.56	206	2.72	299	2.11	542	1.50	2,902	0.89
146	3.54	207	2.71	301	2.10	549	1.49	3,125	0.88
147	3.52	208	2.70	303	2.09	557	1.48	3,385	0.87
148	3.50	209	2.69	305	2.08	564	1.47	3,693	0.86
149	3.48	210	2.68	308	2.07	572	1.46	4,063	0.85
150	3.46	212	2.67	310	2.06	580	1.45	4,514	0.84
151	3.44	213	2.66	313	2.05	589	1.44	5,078	0.83
152	3.43	214	2.65	315	2.04	597	1.43	5,804	0.82
153	3.41	215	2.64	317	2.03	606	1.42	6,771	0.81
154	3.39	216	2.63	320	2.02	616	1.41	8,125	0.80
155	3.37	217	2.62	322	2.01	625	1.40	10,156	0.79
156	3.36	218	2.61	325	2.00	635	1.39	13,542	0.78
157	3.34	220	2.60	328	1.99	645	1.38	20,312	0.77
158	3.32	221	2.59	330	1.98	655	1.37	40,625	0.76
159	3.31	222	2.58	333	1.97	666	1.36	100,000	0.75
160	3.29	223	2.57	336	1.96	677	1.35	200,000	0.7520
161	3.28	224	2.56	339	1.95	689	1.34	300,000	0.7514
162	3.26	226	2.55	341	1.94	700	1.33	400,000	0.7510
163	3.24	227	2.54	344	1.93	713	1.32	500,000	0.7508
164	3.23	228	2.53	347	1.92	725	1.31	600,000	0.7507
165	3.21	230	2.52	350	1.91	739	1.30	700,000	0.7506
166	3.20	231	2.51	353	1.90	752	1.29	800,000	0.7505
167	3.18	232	2.50	356	1.89	767	1.28	900,000	0.7505
168	3.17	233	2.49	360	1.88	781	1.27	1,000,000	0.7504
169	3.16	235	2.48	363	1.87	797	1.26		
170	3.14	236	2.47	366	1.86	812	1.25		
171	3.13	238	2.46	369	1.85	829	1.24		
172	3.11	239	2.45	373	1.84	846	1.23		
173	3.10	240	2.44	376	1.83	864	1.22		
174	3.09	242	2.43	380	1.82	883	1.21		
175	3.07	243	2.42	383	1.81	903	1.20		
176	3.06	245	2.41	387	1.80	923	1.19		
177	3.05	246	2.40	391	1.79	945	1.18		
178	3.03	248	2.39	394	1.78	967	1.17		
179	3.02	249	2.38	398	1.77	991	1.16		
180	3.01	251	2.37	402	1.76	1,016	1.15		
181	3.00	252	2.36	406	1.75	1,042	1.14		
182	2.98	254	2.35	410	1.74	1,069	1.13		
183	2.97	256	2.34	415	1.73	1,098	1.12		
184	2.96	257	2.33	419	1.72	1,128	1.11		
185	2.95	259	2.32	423	1.71	1,161	1.10		

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Wentworth

Commercial Building Area Size Adjustment Factors

Median Effective Area = 2900sf Fixed Site Cost Adjustment = 25%

Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.
223	4.00	292	3.23	403	2.55	647	1.87	1,648	1.19
224	3.99	294	3.22	405	2.54	653	1.86	1,686	1.18
225	3.97	295	3.21	407	2.53	659	1.85	1,726	1.17
226	3.96	296	3.20	410	2.52	665	1.84	1,768	1.16
227	3.95	297	3.19	412	2.51	671	1.83	1,813	1.15
228	3.93	298	3.18	414	2.50	678	1.82	1,859	1.14
229	3.92	300	3.17	417	2.49	684	1.81	1,908	1.13
230	3.90	301	3.16	419	2.48	690	1.80	1,959	1.12
231	3.89	302	3.15	422	2.47	697	1.79	2,014	1.11
232	3.88	303	3.14	424	2.46	704	1.78	2,071	1.10
233	3.86	305	3.13	426	2.45	711	1.77	2,132	1.09
234	3.85	306	3.12	429	2.44	718	1.76	2,197	1.08
235	3.84	307	3.11	432	2.43	725	1.75	2,266	1.07
236	3.82	309	3.10	434	2.42	732	1.74	2,339	1.06
237	3.81	310	3.09	437	2.41	740	1.73	2,417	1.05
238	3.80	311	3.08	439	2.40	747	1.72	2,500	1.04
239	3.78	313	3.07	442	2.39	755	1.71	2,589	1.03
240	3.77	314	3.06	445	2.38	763	1.70	2,685	1.02
241	3.76	315	3.05	448	2.37	771	1.69	2,788	1.01
242	3.75	317	3.04	450	2.36	780	1.68	2,900	1.00
243	3.73	318	3.03	453	2.35	788	1.67	3,021	0.99
244	3.72	319	3.02	456	2.34	797	1.66	3,152	0.98
245	3.71	321	3.01	459	2.33	806	1.65	3,295	0.97
246	3.70	322	3.00	462	2.32	815	1.64	3,452	0.96
247	3.69	324	2.99	465	2.31	824	1.63	3,625	0.95
248	3.67	325	2.98	468	2.30	833	1.62	3,816	0.94
249	3.66	327	2.97	471	2.29	843	1.61	4,028	0.93
250	3.65	328	2.96	474	2.28	853	1.60	4,265	0.92
251	3.64	330	2.95	477	2.27	863	1.59	4,531	0.91
252	3.63	331	2.94	480	2.26	873	1.58	4,833	0.90
253	3.62	333	2.93	483	2.25	884	1.57	5,179	0.89
254	3.60	334	2.92	487	2.24	895	1.56	5,577	0.88
255	3.59	336	2.91	490	2.23	906	1.55	6,042	0.87
256	3.58	337	2.90	493	2.22	918	1.54	6,591	0.86
257	3.57	339	2.89	497	2.21	929	1.53	7,250	0.85
258	3.56	340	2.88	500	2.20	942	1.52	8,056	0.84
259	3.55	342	2.87	503	2.19	954	1.51	9,063	0.83
260	3.54	344	2.86	507	2.18	967	1.50	10,357	0.82
261	3.53	345	2.85	511	2.17	980	1.49	12,083	0.81
262	3.52	347	2.84	514	2.16	993	1.48	14,500	0.80
263	3.51	349	2.83	518	2.15	1,007	1.47	18,125	0.79
264	3.50	350	2.82	522	2.14	1,021	1.46	24,167	0.78
265	3.49	352	2.81	525	2.13	1,036	1.45	36,250	0.77
266	3.48	354	2.80	529	2.12	1,051	1.44	72,500	0.76
267	3.47	355	2.79	533	2.11	1,066	1.43	100,000	0.76
268	3.46	357	2.78	537	2.10	1,082	1.42	200,000	0.7536
269	3.45	359	2.77	541	2.09	1,098	1.41	300,000	0.7524
270	3.44	361	2.76	545	2.08	1,115	1.40	400,000	0.7518
271	3.43	362	2.75	549	2.07	1,133	1.39	500,000	0.7514
272	3.42	364	2.74	553	2.06	1,151	1.38	600,000	0.7512
273	3.41	366	2.73	558	2.05	1,169	1.37	700,000	0.7510
274	3.40	368	2.72	562	2.04	1,189	1.36	800,000	0.7509
275	3.39	370	2.71	566	2.03	1,208	1.35	900,000	0.7508
276	3.38	372	2.70	571	2.02	1,229	1.34	1,000,000	0.7507
277	3.37	374	2.69	575	2.01	1,250	1.33		
278	3.36	376	2.68	580	2.00	1,272	1.32		
279	3.35	378	2.67	585	1.99	1,295	1.31		
280	3.34	380	2.66	589	1.98	1,318	1.30		
281	3.33	382	2.65	594	1.97	1,343	1.29		
282	3.32	384	2.64	599	1.96	1,368	1.28		
283	3.31	386	2.63	604	1.95	1,394	1.27		
284	3.30	388	2.62	609	1.94	1,422	1.26		
285	3.29	390	2.61	614	1.93	1,450	1.25		
287	3.28	392	2.60	620	1.92	1,480	1.24		
288	3.27	394	2.59	625	1.91	1,510	1.23		
289	3.26	396	2.58	630	1.90	1,543	1.22		
290	3.25	398	2.57	636	1.89	1,576	1.21		
291	3.24	401	2.56	642	1.88	1,611	1.20		

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Wentworth

Industrial Building Area Size Adjustment Factors

Median Effective Area = 12500sf Fixed Site Cost Adjustment = 25%

Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.
962	4.00	1,221	3.31	1,671	2.62	2,648	1.93	6,378	1.24
965	3.99	1,225	3.30	1,680	2.61	2,671	1.92	6,510	1.23
967	3.98	1,230	3.29	1,689	2.60	2,694	1.91	6,649	1.22
970	3.97	1,235	3.28	1,698	2.59	2,717	1.90	6,793	1.21
974	3.96	1,240	3.27	1,708	2.58	2,741	1.89	6,944	1.20
977	3.95	1,245	3.26	1,717	2.57	2,765	1.88	7,102	1.19
980	3.94	1,250	3.25	1,727	2.56	2,790	1.87	7,267	1.18
983	3.93	1,255	3.24	1,736	2.55	2,815	1.86	7,440	1.17
986	3.92	1,260	3.23	1,746	2.54	2,841	1.85	7,622	1.16
989	3.91	1,265	3.22	1,756	2.53	2,867	1.84	7,813	1.15
992	3.90	1,270	3.21	1,766	2.52	2,894	1.83	8,013	1.14
995	3.89	1,276	3.20	1,776	2.51	2,921	1.82	8,224	1.13
998	3.88	1,281	3.19	1,786	2.50	2,948	1.81	8,446	1.12
1,002	3.87	1,286	3.18	1,796	2.49	2,976	1.80	8,681	1.11
1,005	3.86	1,291	3.17	1,806	2.48	3,005	1.79	8,929	1.10
1,008	3.85	1,297	3.16	1,817	2.47	3,034	1.78	9,191	1.09
1,011	3.84	1,302	3.15	1,827	2.46	3,064	1.77	9,470	1.08
1,015	3.83	1,308	3.14	1,838	2.45	3,094	1.76	9,766	1.07
1,018	3.82	1,313	3.13	1,849	2.44	3,125	1.75	10,081	1.06
1,021	3.81	1,319	3.12	1,860	2.43	3,157	1.74	10,417	1.05
1,025	3.80	1,324	3.11	1,871	2.42	3,189	1.73	10,776	1.04
1,028	3.79	1,330	3.10	1,883	2.41	3,222	1.72	11,161	1.03
1,031	3.78	1,335	3.09	1,894	2.40	3,255	1.71	11,574	1.02
1,035	3.77	1,341	3.08	1,905	2.39	3,289	1.70	12,019	1.01
1,038	3.76	1,347	3.07	1,917	2.38	3,324	1.69	12,500	1.00
1,042	3.75	1,353	3.06	1,929	2.37	3,360	1.68	13,021	0.99
1,045	3.74	1,359	3.05	1,941	2.36	3,397	1.67	13,587	0.98
1,049	3.73	1,365	3.04	1,953	2.35	3,434	1.66	14,205	0.97
1,052	3.72	1,371	3.03	1,965	2.34	3,472	1.65	14,881	0.96
1,056	3.71	1,377	3.02	1,978	2.33	3,511	1.64	15,625	0.95
1,059	3.70	1,383	3.01	1,990	2.32	3,551	1.63	16,447	0.94
1,063	3.69	1,389	3.00	2,003	2.31	3,592	1.62	17,361	0.93
1,067	3.68	1,395	2.99	2,016	2.30	3,634	1.61	18,382	0.92
1,070	3.67	1,401	2.98	2,029	2.29	3,676	1.60	19,531	0.91
1,074	3.66	1,408	2.97	2,042	2.28	3,720	1.59	20,833	0.90
1,078	3.65	1,414	2.96	2,056	2.27	3,765	1.58	22,321	0.89
1,081	3.64	1,420	2.95	2,070	2.26	3,811	1.57	24,038	0.88
1,085	3.63	1,427	2.94	2,083	2.25	3,858	1.56	26,042	0.87
1,089	3.62	1,433	2.93	2,097	2.24	3,906	1.55	28,409	0.86
1,093	3.61	1,440	2.92	2,111	2.23	3,956	1.54	31,250	0.85
1,096	3.60	1,447	2.91	2,126	2.22	4,006	1.53	34,722	0.84
1,100	3.59	1,453	2.90	2,140	2.21	4,058	1.52	39,063	0.83
1,104	3.58	1,460	2.89	2,155	2.20	4,112	1.51	44,643	0.82
1,108	3.57	1,467	2.88	2,170	2.19	4,167	1.50	52,083	0.81
1,112	3.56	1,474	2.87	2,185	2.18	4,223	1.49	62,500	0.80
1,116	3.55	1,481	2.86	2,201	2.17	4,281	1.48	78,125	0.79
1,120	3.54	1,488	2.85	2,216	2.16	4,340	1.47	104,167	0.7800
1,124	3.53	1,495	2.84	2,232	2.15	4,401	1.46	156,250	0.7700
1,128	3.52	1,502	2.83	2,248	2.14	4,464	1.45	312,500	0.7600
1,132	3.51	1,510	2.82	2,264	2.13	4,529	1.44	400,000	0.7578
1,136	3.50	1,517	2.81	2,281	2.12	4,596	1.43	500,000	0.7562
1,141	3.49	1,524	2.80	2,298	2.11	4,664	1.42	600,000	0.7552
1,145	3.48	1,532	2.79	2,315	2.10	4,735	1.41	700,000	0.7545
1,149	3.47	1,539	2.78	2,332	2.09	4,808	1.40	800,000	0.7539
1,153	3.46	1,547	2.77	2,350	2.08	4,883	1.39	900,000	0.7535
1,157	3.45	1,555	2.76	2,367	2.07	4,960	1.38	1,000,000	0.7531
1,162	3.44	1,562	2.75	2,385	2.06	5,040	1.37		
1,166	3.43	1,570	2.74	2,404	2.05	5,123	1.36		
1,170	3.42	1,578	2.73	2,422	2.04	5,208	1.35		
1,175	3.41	1,586	2.72	2,441	2.03	5,297	1.34		
1,179	3.40	1,594	2.71	2,461	2.02	5,388	1.33		
1,184	3.39	1,603	2.70	2,480	2.01	5,482	1.32		
1,188	3.38	1,611	2.69	2,500	2.00	5,580	1.31		
1,193	3.37	1,619	2.68	2,520	1.99	5,682	1.30		
1,197	3.36	1,628	2.67	2,541	1.98	5,787	1.29		
1,202	3.35	1,636	2.66	2,561	1.97	5,896	1.28		
1,207	3.34	1,645	2.65	2,583	1.96	6,010	1.27		
1,211	3.33	1,653	2.64	2,604	1.95	6,127	1.26		
1,216	3.32	1,662	2.63	2,626	1.94	6,250	1.25		

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Wentworth

Manufactured Building Area Size Adjustment Factors

Median Effective Area = 982sf Fixed Site Cost Adjustment = 25%

Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.
76	4.00	128	2.67	185	2.08	303	1.56	847	1.04
77	3.95	129	2.66	186	2.07	307	1.55	877	1.03
78	3.91	130	2.64	187	2.06	311	1.54	909	1.02
79	3.87	131	2.63	189	2.05	315	1.53	944	1.01
80	3.83	132	2.61	190	2.04	319	1.52	982	1.00
81	3.79	133	2.60	192	2.03	323	1.51	1,023	0.99
82	3.76	134	2.58	193	2.02	327	1.50	1,067	0.98
83	3.72	135	2.57	195	2.01	332	1.49	1,116	0.97
84	3.69	136	2.56	196	2.00	336	1.48	1,169	0.96
85	3.65	137	2.54	198	1.99	341	1.47	1,228	0.95
86	3.62	138	2.53	200	1.98	346	1.46	1,292	0.94
87	3.58	139	2.52	201	1.97	351	1.45	1,364	0.93
88	3.55	140	2.50	203	1.96	356	1.44	1,444	0.92
89	3.52	141	2.49	205	1.95	361	1.43	1,534	0.91
90	3.49	142	2.48	206	1.94	366	1.42	1,637	0.90
91	3.46	143	2.47	208	1.93	372	1.41	1,754	0.89
92	3.43	144	2.46	210	1.92	378	1.40	1,888	0.88
93	3.40	145	2.44	212	1.91	384	1.39	2,046	0.87
94	3.37	146	2.43	213	1.90	390	1.38	2,232	0.86
95	3.34	147	2.42	215	1.89	396	1.37	2,455	0.85
96	3.32	148	2.41	217	1.88	402	1.36	2,728	0.84
97	3.29	149	2.40	219	1.87	409	1.35	3,069	0.83
98	3.26	150	2.39	221	1.86	416	1.34	3,507	0.82
99	3.24	151	2.38	223	1.85	423	1.33	4,092	0.81
100	3.21	152	2.37	225	1.84	431	1.32	4,910	0.80
101	3.19	153	2.35	227	1.83	438	1.31	6,137	0.79
102	3.16	154	2.34	229	1.82	446	1.30	8,183	0.78
103	3.14	155	2.33	232	1.81	455	1.29	12,275	0.77
104	3.12	156	2.32	234	1.80	463	1.28	24,550	0.76
105	3.09	157	2.31	236	1.79	472	1.27	100,000	0.75
106	3.07	158	2.30	238	1.78	481	1.26	200,000	0.7512
107	3.05	159	2.29	241	1.77	491	1.25	300,000	0.7508
108	3.03	160	2.28	243	1.76	501	1.24	400,000	0.7506
109	3.01	162	2.27	246	1.75	511	1.23	500,000	0.7505
110	2.99	163	2.26	248	1.74	522	1.22	600,000	0.7504
111	2.97	164	2.25	251	1.73	534	1.21	700,000	0.7504
112	2.95	165	2.24	253	1.72	546	1.20	800,000	0.7503
113	2.93	166	2.23	256	1.71	558	1.19	900,000	0.7503
114	2.91	167	2.22	258	1.70	571	1.18	1,000,000	0.7502
115	2.89	168	2.21	261	1.69	585	1.17		
116	2.87	169	2.20	264	1.68	599	1.16		
117	2.85	170	2.19	267	1.67	614	1.15		
118	2.83	172	2.18	270	1.66	629	1.14		
119	2.82	173	2.17	273	1.65	646	1.13		
120	2.80	174	2.16	276	1.64	664	1.12		
121	2.78	175	2.15	279	1.63	682	1.11		
122	2.77	177	2.14	282	1.62	701	1.10		
123	2.75	178	2.13	285	1.61	722	1.09		
124	2.73	179	2.12	289	1.60	744	1.08		
125	2.72	181	2.11	292	1.59	767	1.07		
126	2.70	182	2.10	296	1.58	792	1.06		
127	2.69	183	2.09	299	1.57	818	1.05		

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

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 3rd 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.

Baker River

Waterfront @ \$10,000 – Indicates Average Site

Baker River – Site Adjustments

Non-Buildable Site \$1,000 (0.10 Cond)

Minimum Site \$5,000 (0.50 Cond)

Very limited frontage (normally less than 40') or may have no known access, or moderate to steep topography or the house could be a significant distance from the waterfront (DTW). Due to a combination of these characteristics, the waterfront of a minimum site has very limited utility.

Fair Site \$7,500 (0.75 Cond)

Normally between 40' and 199' of frontage, or limited access, or rolling to moderate topography. May have limited access, or rolling to moderate, or an undeveloped site, or encumbered by a public right of way, or the house could be a significant distance from the waterfront (DTW).

Average Site \$10,000 (1.0 Cond)

Normally between 200' and 600' of frontage, or good access, or mild topography, or a small beach.

South Branch Baker River Waterfront @ \$5,000 – Indicates Average Site

South Branch Baker River – Site Adjustments

Non-Buildable or Minimum Site	\$1,000 (0.10 Cond)
Non-buildable or typically less than 40', or split by road, or limited access.	

Fair Site	\$3,000 (0.30 Cond)
Normally greater than 40' and less than 200' of frontage, or may have limited access, or rolling to moderate topography, or the house could be a significant distance from the waterfront (DTW).	

Average Site
Normally more than 200' of frontage, or good access, or mild topography, or a small beach.

Pond Brook

Pond Brook	\$2,000 (0.20 Cond)
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Woodhaven

Woodhaven shared access	\$3,000 (0.30 Cond)
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Adjustments for Water:

Presence of a beach (or other improvements) are positive features that may be added to the base condition when the site is average or less than average. These features add value and make the lot more desirable. Cove frontage, the presence of weeds, shallow waterfront, steep topography, distance from the house to the water and the like, can be negative features and may reduce the condition of any site.

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 than 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.

There are 130 out of 1,001 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 represented by local sales, were clearly of value and needed to be addressed. Comparing pictures of the sales to these properties and drawing upon our experience from surrounding areas, we developed an opinion of the contributory value of those views.

Wentworth View Report

Sorted By View Value



Map Lot Sub: 000004 000002 000042
Location: 402 NH RTE 25A
Owner: BERRY FAMILY TRUST-TRUSTEES
View Value: \$ 0
Subject: HILLS
Width: TUNNEL
Depth: TOP 25
Distance: CLOSE/NEAR
Condition: 25
Notes: part blocked vu



Map Lot Sub: 000008 000010 000003
Location: 55 EAST SIDE RD
Owner: KING FOREST INDUSTRIES INC
View Value: \$ 0
Subject: MOUNTAINS
Width: NARROW
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: 000002 000006 00002A
Location: PARADISE LN
Owner: NORKELUN, MICHAEL A
View Value: \$ 1,000
Subject: MOUNTAINS
Width: NARROW
Depth: TOP 25
Distance: DISTANT
Condition: 10
Notes: mostly blocked vu



Map Lot Sub: 000002 000002 000009
Location: 1237 MT MOOSILAUKE HWY
Owner: WEEKS, BRIAN H
View Value: \$ 2,000
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 25
Distance: CLOSE/NEAR
Condition: 25
Notes: VU THRU P-LINES



Map Lot Sub: 000005 000001 000018
Location: 136 ATWELL HILL RD
Owner: WILLIAMS, DAVY B
View Value: \$ 2,000
Subject: MOUNTAINS
Width: TUNNEL
Depth: TOP 25
Distance: CLOSE/NEAR
Condition: 50
Notes: part blocked



Map Lot Sub: 000005 000004 000003
Location: 1156 MT MOOSILAUKE HWY
Owner: FRANZ, LINDA & RONALD
View Value: \$ 2,000
Subject: MOUNTAINS
Width: TUNNEL
Depth: TOP 25
Distance: CLOSE/NEAR
Condition: 50
Notes: part blocked



Map Lot Sub: 000005 000004 000006
Location: 1012 MT MOOSILAUKE HWY
Owner: MELLO TRUSTEE, ALLEN F
View Value: \$ 2,000
Subject: MOUNTAINS
Width: TUNNEL
Depth: TOP 25
Distance: DISTANT
Condition: 25
Notes: mostly blocked vu



Map Lot Sub: 000005 000006 000001
Location: 51 RED OAK HILL RD
Owner: GODFREY, KEVIN A
View Value: \$ 2,000
Subject: MOUNTAINS
Width: TUNNEL
Depth: TOP 25
Distance: CLOSE/NEAR
Condition: 50
Notes: part blocked



Map Lot Sub: 000005 000008 000031
Location: 286 EAST SIDE RD
Owner: MCHUGH, SHARON L
View Value: \$ 2,000
Subject: HILLS
Width: TUNNEL
Depth: TOP 25
Distance: CLOSE/NEAR
Condition: 100
Notes:



Map Lot Sub: 000010 000004 000018
Location: 116 FRESCOLN RD
Owner: CALVARY CHAPEL NORWALK INC
View Value: \$ 2,000
Subject: MOUNTAINS
Width: TUNNEL
Depth: TOP 25
Distance: CLOSE/NEAR
Condition: 50
Notes: part blocked



Map Lot Sub: 000004 000002 000043
Location: 366 NH RTE 25A
Owner: GAFFNEY, DANIEL W.
View Value: \$ 3,000
Subject: HILLS
Width: NARROW
Depth: TOP 25
Distance: CLOSE/NEAR
Condition: 100
Notes:



Map Lot Sub: 000004 000008 000019
Location: 80 BLUEBERRY LANE
Owner: LOMANDO TRUSTEE, RALPH G
View Value: \$ 3,000
Subject: MOUNTAINS
Width: NARROW
Depth: TOP 25
Distance: DISTANT
Condition: 25
Notes: PART BLOCKED VU



Map Lot Sub: 000011 000003 000004
Location: 155 MT MOOSILAUKE HWY
Owner: REED, JOHN J
View Value: \$ 3,000
Subject: MOUNTAINS
Width: NARROW
Depth: TOP 25
Distance: DISTANT
Condition: 25
Notes: NAR/MTS/D25/NER VU



Map Lot Sub: 000011 000006 000012
Location: 21 PRECISION LUMBER CIR
Owner: OSTRANDER, ZOLA K
View Value: \$ 3,000
Subject: MOUNTAINS
Width: NARROW
Depth: TOP 25
Distance: DISTANT
Condition: 25
Notes: NAR/MTS/D25/DST VU



Map Lot Sub: 000012 000003 000003
Location: 83 CROSS RD
Owner: SNOGREN, ERIC D
View Value: \$ 3,000
Subject: HILLS
Width: NARROW
Depth: TOP 25
Distance: CLOSE/NEAR
Condition: 100
Notes:



Map Lot Sub: 000013 000003 000009
Location: 163 CHEEVER RD
Owner: DUNFEY, DANIEL M.
View Value: \$ 3,000
Subject: MOUNTAINS
Width: NARROW
Depth: TOP 25
Distance: DISTANT
Condition: 25
Notes: part blocked VU



Map Lot Sub: 000011 000005 000016
Location: 115 TURNER RD
Owner: BORGER, NEIL P
View Value: \$ 4,000
Subject: HILLS
Width: NARROW
Depth: TOP 25
Distance: DISTANT
Condition: 100
Notes: NAR/HLS/D25/NER VU



Map Lot Sub: 000002 000002 000007
Location: 1209 MT MOOSILAUKE HWY
Owner: KAT PAW ACRES TRUST
View Value: \$ 5,000
Subject: MOUNTAINS
Width: TUNNEL
Depth: TOP 50
Distance: CLOSE/NEAR
Condition: 50
Notes: VU THRU P-LINES



Map Lot Sub: 000005 000006 000003
Location: 87 RED OAK HILL RD
Owner: THOROUGHGOOD, ALAN W. & DIANA
View Value: \$ 5,000
Subject: MOUNTAINS
Width: TUNNEL
Depth: TOP 25
Distance: CLOSE/NEAR
Condition: 100
Notes: TUN/MTS/D25/NER VU



Map Lot Sub: 000011 000002 000005
Location: 49 MICA MINE ROAD
Owner: GOWEN, RICHARD T
View Value: \$ 5,000
Subject: MOUNTAINS
Width: NARROW
Depth: TOP 25
Distance: DISTANT
Condition: 50
Notes: part blocked



Map Lot Sub: 000011 000004 000033
Location: 74 LOOKAWAY LN
Owner: KENDALL, PHILLIP L
View Value: \$ 5,000
Subject: MOUNTAINS
Width: NARROW
Depth: TOP 25
Distance: DISTANT
Condition: 50
Notes: NAR/MTS/D25/NER VU



Map Lot Sub: 000012 000001 000005
Location: 96 CROSS RD
Owner: ROSSI, GLENNA
View Value: \$ 5,000
Subject: MOUNTAINS
Width: TUNNEL
Depth: TOP 25
Distance: CLOSE/NEAR
Condition: 100
Notes: NAR/MTS/D25/NER VU



Map Lot Sub: 000005 000004 000011
Location: 874 MT MOOSILAUKE HWY
Owner: MORRISON, SHAWN D
View Value: \$ 6,000
Subject: MOUNTAINS
Width: TUNNEL
Depth: TOP 25
Distance: DISTANT
Condition: 100
Notes: TUN/HLS/D25/DST VU



Map Lot Sub: 000010 000001 000002
Location: 404 ROWENTOWN RD
Owner: HEAL, EDWIN W
View Value: \$ 6,000
Subject: MOUNTAINS
Width: TUNNEL
Depth: TOP 25
Distance: DISTANT
Condition: 100
Notes: TUN/MTS/D25/DST VU



Map Lot Sub: 000010 000001 000010
Location: 135 FRESCOLN RD
Owner: FOUCHER, JAYE
View Value: \$ 6,000
Subject: MOUNTAINS
Width: TUNNEL
Depth: TOP 25
Distance: DISTANT
Condition: 100
Notes: VU

	Date	Book/Page	Type	Price
Most Recent Sale:	06/30/14	4065/0967	Q I	\$180,000
Current Assessment:				\$166,100



Map Lot Sub: 000010 000005 000003
Location: 315 ROWENTOWN RD
Owner: HILL, GEORGE W
View Value: \$ 6,000
Subject: HILLS
Width: AVERAGE
Depth: TOP 50
Distance: CLOSE/NEAR
Condition: 100
Notes: AVE/HLS/D50/NER VU



Map Lot Sub: 000011 000002 000004
Location: 34 MICA MINE ROAD
Owner: GOWEN SR, JAMES W
View Value: \$ 6,000
Subject: MOUNTAINS
Width: TUNNEL
Depth: TOP 25
Distance: DISTANT
Condition: 100
Notes: TUN/MTS/D25/NER VU



Map Lot Sub: 000011 000003 000001
Location: 173 MT MOOSILAUKE HWY
Owner: DOWNING, JOHN C
View Value: \$ 6,000
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 25
Distance: DISTANT
Condition: 50
Notes: AVE/MTS/D25/NER VU



Map Lot Sub: 000011 000003 000002
Location: 207 MT MOOSILAUKE HWY
Owner: DAOS LLC
View Value: \$ 6,000
Subject: MOUNTAINS
Width: TUNNEL
Depth: TOP 25
Distance: DISTANT
Condition: 100
Notes: TUN/MTS/D25/DST VU



Map Lot Sub: 000011 000007 000004
Location: 371 BUFFALO RD
Owner: KING SR 2004 REV TRUST, JOHN M
View Value: \$ 6,000
Subject: MOUNTAINS
Width: TUNNEL
Depth: TOP 25
Distance: DISTANT
Condition: 100
Notes: TUN/MTS/D25/DST VU



Map Lot Sub: 000011 000007 000037
Location: 69 ZOE RD
Owner: AMES, STEVEN R
View Value: \$ 6,000
Subject: MOUNTAINS
Width: TUNNEL
Depth: TOP 25
Distance: DISTANT
Condition: 100
Notes: TUN/MTS/D25/MTS VU

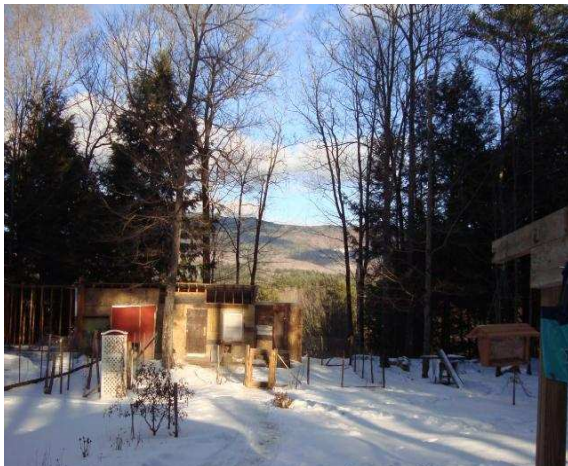


Map Lot Sub: 000012 000001 000014
Location: 73 FRASER RD
Owner: FRASER 2004 TRUST, GRACE M
View Value: \$ 6,000
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 25
Distance: DISTANT
Condition: 50
Notes: part blkd mtn vu



Map Lot Sub: 000013 000004 000014
Location: 7 NORTH DORCHESTER RD
Owner: HARTSON, CURTIS JOHN
View Value: \$ 6,000
Subject: HILLS
Width: AVERAGE
Depth: TOP 50
Distance: CLOSE/NEAR
Condition: 100
Notes: AVG/HLS/D50/HLS VU

	Date	Book/Page	Type	Price
Most Recent Sale:	06/09/15	4133/968	Q I	\$155,000
Current Assessment:				\$142,100



Map Lot Sub: 000011 000004 000020
Location: 296 MT MOOSILAUKE HWY
Owner: WARD, KENNETH A
View Value: \$ 7,000
Subject: MOUNTAINS
Width: TUNNEL
Depth: TOP 50
Distance: CLOSE/NEAR
Condition: 75
Notes: part blocked



Map Lot Sub: 000013 000003 000027
Location: 361 NORTH DORCHESTER RD
Owner: LIZZIE, BRADLEY & VICKI TRSTES
View Value: \$ 7,000
Subject: RIVERS/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: \$ 8,000
Subject: HILLS
Width: WIDE
Depth: TOP 50
Distance: CLOSE/NEAR
Condition: 100
Notes: VU



Map Lot Sub: 000002 000002 000002
Location: 276 BEECH HILL ROAD
Owner: PURDUE, KENNETH & TRACY
View Value: \$ 8,000
Subject: MOUNTAINS
Width: NARROW
Depth: TOP 25
Distance: CLOSE/NEAR
Condition: 100
Notes: MTS/TUN/D25/CLS VU



Map Lot Sub: 000004 000002 000027
Location: 94 CAPE MOONSHINE RD
Owner: CILLEY, KENNETH R.
View Value: \$ 8,000
Subject: HILLS
Width: WIDE
Depth: TOP 50
Distance: CLOSE/NEAR
Condition: 100
Notes: WID/HLS/D50/NER VU



Map Lot Sub: 000004 000002 000035
Location: 512 NH RTE 25A
Owner: TOOMEY, GLENDA A.
View Value: \$ 8,000
Subject: MOUNTAINS
Width: NARROW
Depth: TOP 25
Distance: CLOSE/NEAR
Condition: 100
Notes: NAR/MTS/D25/NER VU



Map Lot Sub: 000004 000006 000004
Location: 680 NH RTE 25A
Owner: MALCOLM, CHARLES
View Value: \$ 8,000
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: \$ 8,000
Subject: MOUNTAINS
Width: NARROW
Depth: TOP 25
Distance: CLOSE/NEAR
Condition: 100
Notes: NER/NAR/D25/MTS VU



Map Lot Sub: 000005 000003 000005
Location: 1121 MT MOOSILAUKE HWY
Owner: HINCKLEY, GLEN H
View Value: \$ 8,000
Subject: MOUNTAINS
Width: NARROW
Depth: TOP 25
Distance: CLOSE/NEAR
Condition: 100
Notes: NAR/MTS/D25/CLS VU



Map Lot Sub: 000011 000004 000031
Location: 56 LOOKAWAY LN
Owner: MACDOUGALL, MICHAEL T
View Value: \$ 8,000
Subject: MOUNTAINS
Width: NARROW
Depth: TOP 25
Distance: CLOSE/NEAR
Condition: 100
Notes: NAR/MTS/D25/NER VU



Map Lot Sub: 000011 000007 000035
Location: 87 ZOE RD
Owner: MCGRAW, SHANE W
View Value: \$ 8,000
Subject: MOUNTAINS
Width: NARROW
Depth: TOP 25
Distance: CLOSE/NEAR
Condition: 100
Notes: NAR/MTS/D25/CLS VU



Map Lot Sub: 000013 000002 000006
Location: 33 EVANS RD
Owner: EVANS, MARK & THERESA
View Value: \$ 8,000
Subject: MOUNTAINS
Width: NARROW
Depth: TOP 25
Distance: CLOSE/NEAR
Condition: 100
Notes: NAR/MTS/D25/NER VU



Map Lot Sub: 000001 000002 000011
Location: 650 ATWELL HILL RD
Owner: DAIGNEAULT, PETER J.
View Value: \$ 9,000
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 25
Distance: CLOSE/NEAR
Condition: 100
Notes: AVE/MTS/D25/NER VU



Map Lot Sub: 000001 000002 000024
Location: 504 ATWELL HILL RD
Owner: DIFILLIPO, ROCCO
View Value: \$ 9,000
Subject: HILLS
Width: AVERAGE
Depth: TOP 75
Distance: CLOSE/NEAR
Condition: 100
Notes: AVE/hls/D75/cls VU



Map Lot Sub: 000002 000002 000003
Location: 266 BEECH HILL ROAD
Owner: MORRILL, GEORGE A
View Value: \$ 9,000
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 25
Distance: CLOSE/NEAR
Condition: 100
Notes: MTS/AVE/D25/NER VU



Map Lot Sub: 000002 000002 000010
Location: 1243 MT MOOSILAUKE HWY
Owner: PATTEN, KEVIN S
View Value: \$ 9,000
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 25
Distance: CLOSE/NEAR
Condition: 100
Notes: MTS/AVE/D25/NER



Map Lot Sub: 000005 000003 000022
Location: 1159 MT MOOSILAUKE HWY
Owner: BRAGDON, RICHARD M
View Value: \$ 9,000
Subject: MOUNTAINS
Width: WIDE
Depth: TOP 75
Distance: CLOSE/NEAR
Condition: 25
Notes: VU THRU P-LINES



Map Lot Sub: 000007 000002 00003A
Location: 316 ELLSWORTH HILL RD
Owner: KREUZBURG, ALLAN S.
View Value: \$ 9,000
Subject: MOUNTAINS
Width: TUNNEL
Depth: TOP 50
Distance: CLOSE/NEAR
Condition: 100
Notes: TUN/MTS/D50/NER VU



Map Lot Sub: 000008 000003 000005
Location: 32 ELLSWORTH HILL RD
Owner: HAMILTON, ALAN
View Value: \$ 9,000
Subject: MOUNTAINS
Width: TUNNEL
Depth: TOP 75
Distance: DISTANT
Condition: 50
Notes: TUN/MTS/D75/DST VU



Map Lot Sub: 000013 000006 000010
Location: 115 MT MOOSILAUKE HWY
Owner: SMALL FRUIT FARM LLC
View Value: \$ 9,000
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 25
Distance: DISTANT
Condition: 75
Notes: VU THRU PLINES



Map Lot Sub: 000002 000005 000003
Location: 127 RED OAK HILL RD
Owner: TURCOTTE, ANNETTE JEAN
View Value: \$ 10,000
Subject: MOUNTAINS
Width: NARROW
Depth: TOP 25
Distance: DISTANT
Condition: 100
Notes: MTS/NAR/D25/DST VU



Map Lot Sub: 000004 000008 000022
Location: 44 PEASE ROAD
Owner: PERKINS, JAMES P. & HENRY C.
View Value: \$ 10,000
Subject: MOUNTAINS
Width: NARROW
Depth: TOP 25
Distance: DISTANT
Condition: 100
Notes: NAR/MTS/D25/DST VU



Map Lot Sub: 000005 000001 000014
Location: 94 ATWELL HILL RD
Owner: MORRISON, JENNIFER L
View Value: \$ 10,000
Subject: MOUNTAINS
Width: NARROW
Depth: TOP 25
Distance: DISTANT
Condition: 100
Notes: NAR/MTS/D25/DST VU



Map Lot Sub: 000005 000001 00001A
Location: 229 BEECH HILL ROAD
Owner: LEITER, JOSHUA R
View Value: \$ 10,000
Subject: MOUNTAINS
Width: NARROW
Depth: TOP 25
Distance: DISTANT
Condition: 100
Notes: NAR/MTS/D25/DST VU



Map Lot Sub: 000005 000001 000021
Location: 140 ATWELL HILL RD
Owner: WILLIAMS, DAVY B
View Value: \$ 10,000
Subject: MOUNTAINS
Width: NARROW
Depth: TOP 25
Distance: DISTANT
Condition: 100
Notes: NAR/MTS/D25/DST VU



Map Lot Sub: 000005 000008 000011
Location: 304 EAST SIDE RD
Owner: DEFOREST, JAMES D. & JEANNE C.
View Value: \$ 10,000
Subject: MOUNTAINS
Width: NARROW
Depth: TOP 25
Distance: DISTANT
Condition: 100
Notes:



Map Lot Sub: 000008 000007 000011
Location: 44 WENTWORTH VILLAGE RD
Owner: WHITNER, MICHAEL S
View Value: \$ 10,000
Subject: MOUNTAINS
Width: NARROW
Depth: TOP 25
Distance: DISTANT
Condition: 100
Notes: NAR/MTS/D25/DST VU



Map Lot Sub: 000011 000006 000005
Location: 166-8 TURNER RD
Owner: WILMS, BIRGITTE LAERKE
View Value: \$ 10,000
Subject: MOUNTAINS
Width: NARROW
Depth: TOP 25
Distance: DISTANT
Condition: 100
Notes: NAR/HLS/D25/DST VU



Map Lot Sub: 000012 000003 000005
Location: 21-23 CROSS RD
Owner: KAY, KEVIN M
View Value: \$ 10,000
Subject: MOUNTAINS
Width: NARROW
Depth: TOP 25
Distance: DISTANT
Condition: 100
Notes: NAR/MTS/D25/DST VU



Map Lot Sub: 000013 000005 000009
Location: 48 NORTH DORCHESTER RD
Owner: BROWN, JEREMY
View Value: \$ 10,000
Subject: MOUNTAINS
Width: NARROW
Depth: TOP 25
Distance: DISTANT
Condition: 100
Notes: NAR/MTS/D25/NER VU



Map Lot Sub: 000013 000006 000009
Location: 24 THAYER MTN RD
Owner: HANNIGAN, PAMELA .
View Value: \$ 10,000
Subject: MOUNTAINS
Width: NARROW
Depth: TOP 25
Distance: DISTANT
Condition: 100
Notes: NAR/MTS/D25/NER VU



Map Lot Sub: 000011 000007 000039
Location: 5 ZOE RD
Owner: DOUGHERTY, MAURA M
View Value: \$ 11,000
Subject: MOUNTAINS
Width: NARROW
Depth: TOP 50
Distance: CLOSE/NEAR
Condition: 75
Notes: p-lines



Map Lot Sub: 000001 000003 000003
Location: 595 ATWELL HILL RD
Owner: MCCORMACK, ROBERT W & JOAN T
View Value: \$ 12,000
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 25
Distance: DISTANT
Condition: 100
Notes: AVE/MTS/D25/dst VU



Map Lot Sub: 000002 000005 000004
Location: 123 RED OAK HILL RD
Owner: FOSTER-JR, RALPH E
View Value: \$ 12,000
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 25
Distance: DISTANT
Condition: 100
Notes: MTS/AVE/D25/DST VU



Map Lot Sub: 000005 000001 000017
Location: 128 ATWELL HILL RD
Owner: MORANDI, EDWARD & DANUTA
View Value: \$ 12,000
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 25
Distance: DISTANT
Condition: 100
Notes: MTS/AVE/D25/DST VU



Map Lot Sub: 000005 000007 000006
Location: 12 RED OAK HILL RD
Owner: KING, JARED T
View Value: \$ 12,000
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 25
Distance: DISTANT
Condition: 100
Notes: AVE/MTS/D25/DST VU



Map Lot Sub: 000008 000004 000005
Location: 67 ELLSWORTH HILL RD
Owner: MINEAR, TIMOTHY B
View Value: \$ 12,000
Subject: MOUNTAINS
Width: TUNNEL
Depth: TOP 50
Distance: DISTANT
Condition: 100
Notes: MTS/TUN/D50/DST



Map Lot Sub: 000011 000006 000003
Location: 328 MT MOOSILAUKE HWY
Owner: MORSE, GRANETTA K
View Value: \$ 12,000
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 25
Distance: DISTANT
Condition: 100
Notes: AVE/HLS/D25/NER VU



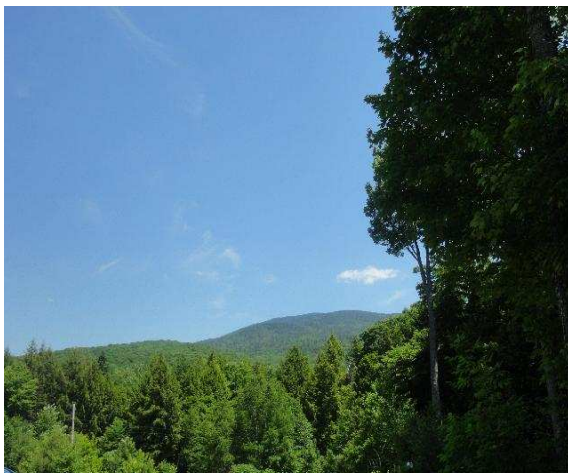
Map Lot Sub: 000007 000002 000006
Location: 542 ELLSWORTH HILL RD
Owner: DUCHENEAU, RICHARD
View Value: \$ 13,000
Subject: HILLS
Width: WIDE
Depth: TOP 75
Distance: CLOSE/NEAR
Condition: 100
Notes: HLS/WID/D75/CLS VU



Map Lot Sub: 000005 000003 000014
Location: 36 WOODHAVEN RD
Owner: GANONG, DENISE & PAUL S.
View Value: \$ 14,000
Subject: MOUNTAINS
Width: TUNNEL
Depth: TOP 75
Distance: CLOSE/NEAR
Condition: 100
Notes:



Map Lot Sub: 000011 000004 000025
Location: 28 LOOKAWAY LN
Owner: COLLICUTT, FREDERICK J.
View Value: \$ 14,000
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 50
Distance: CLOSE/NEAR
Condition: 75
Notes: AVE/MTS/D50/NER VU



Map Lot Sub: 000011 000007 000017
Location: 90 AUGUSTE RD
Owner: GOLD, CALMAN
View Value: \$ 14,000
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 50
Distance: CLOSE/NEAR
Condition: 75
Notes: part blkd mtn vu



Map Lot Sub: 000004 000002 000028
Location: 535 ATWELL HILL RD
Owner: CHIVERS, JOHN
View Value: \$ 15,000
Subject: MOUNTAINS
Width: NARROW
Depth: TOP 50
Distance: CLOSE/NEAR
Condition: 100
Notes: NAR/MTN/D50/NER VU



Map Lot Sub: 000004 000002 000030
Location: 568 NH RTE 25A
Owner: WASHBURN, NEIL BRADLEY
View Value: \$ 15,000
Subject: MOUNTAINS
Width: NARROW
Depth: TOP 50
Distance: CLOSE/NEAR
Condition: 100
Notes: NAR/MTS/D50/CLS VU



Map Lot Sub: 000005 000001 000002
Location: 199 BEECH HILL ROAD
Owner: MAYO, RICHARD A
View Value: \$ 15,000
Subject: MOUNTAINS
Width: NARROW
Depth: TOP 50
Distance: CLOSE/NEAR
Condition: 100
Notes: VU



Map Lot Sub: 000005 000004 000016
Location: 1014 MT MOOSILAUKE HWY
Owner: WUJCIK, EDWARD & PAULINE
View Value: \$ 15,000
Subject: MOUNTAINS
Width: NARROW
Depth: TOP 50
Distance: CLOSE/NEAR
Condition: 100
Notes: mtn/nar/D50/NER VU



Map Lot Sub: 000011 000001 000017
Location: 64 HOOPER HILL RD
Owner: MELANSON, WILLIAM C
View Value: \$ 15,000
Subject: MOUNTAINS
Width: NARROW
Depth: TOP 50
Distance: DISTANT
Condition: 75
Notes: p-lines



Map Lot Sub: 000011 000001 000023
Location: 104 SAUNDERS HILL RD
Owner: MAKI, ERIC P
View Value: \$ 15,000
Subject: MOUNTAINS
Width: NARROW
Depth: TOP 50
Distance: CLOSE/NEAR
Condition: 100
Notes: MTS/NAR/D50/NER



Map Lot Sub: 000013 000008 000002
Location: 6 MT MOOSILAUKE HWY
Owner: COMEAU, ROBERT P. & TERRY
View Value: \$ 15,000
Subject: MOUNTAINS
Width: NARROW
Depth: TOP 50
Distance: CLOSE/NEAR
Condition: 100
Notes: NAR/MTS/D50/NER VU



Map Lot Sub: 000005 000008 000034
Location: 64 CURRIER HILL RD
Owner: COMEAU, AARON & ANGELA
View Value: \$ 16,000
Subject: MOUNTAINS
Width: WIDE
Depth: TOP 25
Distance: DISTANT
Condition: 100
Notes: WID/MTS/D25/DST VU



Map Lot Sub: 000011 000007 000006
Location: 533 BUFFALO RD
Owner: KING JR, JOHN M
View Value: \$ 16,000
Subject: MOUNTAINS
Width: WIDE
Depth: TOP 25
Distance: DISTANT
Condition: 100
Notes: WID/MTS/D25/DST VU



Map Lot Sub: 000005 000007 000002
Location: 50 LIBBEY RD
Owner: KING, DONNA J
View Value: \$ 18,000
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 50
Distance: CLOSE/NEAR
Condition: 100
Notes: AVE/MTS/D50/NER VU



Map Lot Sub: 000008 000007 000012
Location: 40 WENTWORTH VILLAGE RD
Owner: MEADE, JENNIFER PETERSON
View Value: \$ 18,000
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 50
Distance: CLOSE/NEAR
Condition: 100
Notes: AVE/MTS/D50/NER VU



Map Lot Sub: 000011 000004 000014
Location: 306 MT MOOSILAUKE HWY
Owner: DENNIS, STEVEN J
View Value: \$ 18,000
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 75
Distance: DISTANT
Condition: 50
Notes: PART BLOCKED VU



Map Lot Sub: 000011 000004 000026
Location: 34 LOOKAWAY LN
Owner: MCKENNEY, DAVID T
View Value: \$ 18,000
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 50
Distance: CLOSE/NEAR
Condition: 100
Notes: AVE/MTS/D50/NER VU



Map Lot Sub: 000012 000004 000003
Location: 17 VIK MTN RD
Owner: YOUNG, CLAYTON R
View Value: \$ 18,000
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 50
Distance: CLOSE/NEAR
Condition: 100
Notes: AVE/MTS/D50/NER VU



Map Lot Sub: 000013 000004 000022
Location: 308 CHEEVER RD
Owner: PIERHAL, LEON M.
View Value: \$ 18,000
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 50
Distance: CLOSE/NEAR
Condition: 100
Notes: AVE/MTS/D50/NER VU



Map Lot Sub: 000001 000001 000007
Location: 251 CAPE MOONSHINE RD
Owner: BROWNSON TRUST, FRED O.
View Value: \$ 20,000
Subject: MOUNTAINS
Width: NARROW
Depth: TOP 50
Distance: DISTANT
Condition: 100
Notes: NAR/mtS/D75/DST VU



Map Lot Sub: 000005 000001 000016
Location: 120 ATWELL HILL RD
Owner: BROMKAMP, HENRY
View Value: \$ 20,000
Subject: MOUNTAINS
Width: NARROW
Depth: TOP 50
Distance: DISTANT
Condition: 100
Notes: NAR/MTS/D50/DST VU



Map Lot Sub: 000005 000007 000013
Location: 25 LIBBEY RD
Owner: DOWNING JR, RICHARD L
View Value: \$ 20,000
Subject: MOUNTAINS
Width: NARROW
Depth: TOP 50
Distance: DISTANT
Condition: 100
Notes: NAR/MTS/D50/DST VU



Map Lot Sub: 000007 000001 000004
Location: 166 NH RTE 25A
Owner: KOZLOWSKI, HUBERT
View Value: \$ 20,000
Subject: MOUNTAINS
Width: NARROW
Depth: TOP 50
Distance: DISTANT
Condition: 100
Notes: NAR/MTS/D50/DST VU



Map Lot Sub: 000013 000005 000005
Location: 256 NORTH DORCHESTER RD
Owner: FOSTER, JOHN B
View Value: \$ 20,000
Subject: MOUNTAINS
Width: NARROW
Depth: TOP 50
Distance: DISTANT
Condition: 100
Notes: NAR/MTS/D50/NER VU



Map Lot Sub: 000002 000002 000006
Location: 1217 MT MOOSILAUKE HWY
Owner: RUGGIERO, LOUIS A
View Value: \$ 23,000
Subject: MOUNTAINS
Width: NARROW
Depth: TOP 75
Distance: CLOSE/NEAR
Condition: 100
Notes: MTS/NAR/D75/CLS VU



Map Lot Sub: 000005 000004 000014
Location: 912 MT MOOSILAUKE HWY
Owner: ANDERSON, SCOTT F
View Value: \$ 23,000
Subject: MOUNTAINS
Width: NARROW
Depth: TOP 75
Distance: CLOSE/NEAR
Condition: 100
Notes: MTS/NAR/D75/CLS VU



Map Lot Sub: 000004 000001 000002
Location: 302 ATWELL HILL RD
Owner: MASTERSON, CLYDE H
View Value: \$ 24,000
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 50
Distance: DISTANT
Condition: 100
Notes: AVE/MTS/D50/DST VU



Map Lot Sub: 000005 000001 000025
Location: 68 ATWELL HILL RD
Owner: BRZEZINSKI, JAMES M
View Value: \$ 24,000
Subject: MOUNTAINS
Width: WIDE
Depth: TOP 50
Distance: CLOSE/NEAR
Condition: 100
Notes: WID/MTS/D50/NER VU



Map Lot Sub: 000008 000013 000013
Location: 50 ROBBIE DOWNING RD
Owner: OWEN, JEFFEREY A
View Value: \$ 24,000
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 50
Distance: DISTANT
Condition: 100
Notes: AVE/MTS/D50/NER VU



Map Lot Sub: 000011 000007 000023
Location: 75 AUGUSTE RD
Owner: KING, JOSEPH A
View Value: \$ 24,000
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 50
Distance: DISTANT
Condition: 100
Notes:



Map Lot Sub: 000011 000008 000001
Location: 53 DUFOUR RD
Owner: FRIIS, JACOB
View Value: \$ 24,000
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 50
Distance: DISTANT
Condition: 100
Notes: AVE/MTS/D50/NER VU



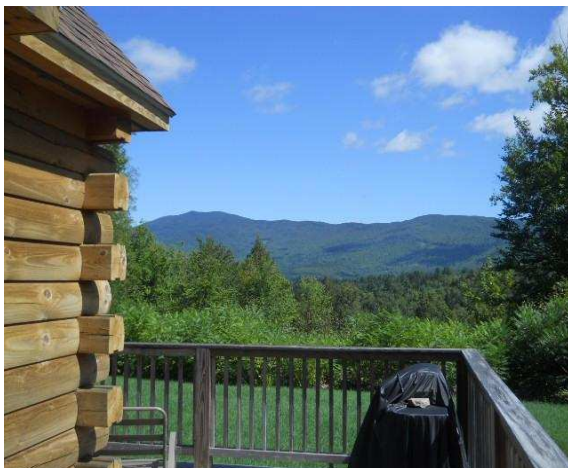
Map Lot Sub: 000012 000002 000010
Location: NORTH DORCHESTER RD
Owner: ARVIDSON, ERIC P
View Value: \$ 24,000
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 50
Distance: DISTANT
Condition: 100
Notes:



Map Lot Sub: 000005 000004 000009
Location: 898 MT MOOSILAUKE HWY
Owner: GRIGAS, MICHAEL P
View Value: \$ 27,000
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 75
Distance: CLOSE/NEAR
Condition: 100
Notes: AVE/MTS/D75/CLS VU



Map Lot Sub: 000011 000005 000013
Location: 205 TURNER RD
Owner: BORGER JR, RICHARD F
View Value: \$ 27,000
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 75
Distance: CLOSE/NEAR
Condition: 100
Notes:



Map Lot Sub: 000013 000003 000030
Location: 321 CHEEVER RD
Owner: MCGRATH, KEVIN F
View Value: \$ 27,000
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 75
Distance: CLOSE/NEAR
Condition: 100
Notes: AVE/MTS/D75/NER VU



Map Lot Sub: 000013 000004 000024
Location: 312 CHEEVER RD
Owner: MENFI, JOSEPH B
View Value: \$ 27,000
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 75
Distance: CLOSE/NEAR
Condition: 100
Notes: VU



Map Lot Sub: 000004 000002 000001
Location: 469 ATWELL HILL RD
Owner: DUBOIS, BRIAN A
View Value: \$ 29,000
Subject: MOUNTAINS
Width: WIDE
Depth: TOP 75
Distance: DISTANT
Condition: 60
Notes: part blkd vu



Map Lot Sub: 000001 000003 000005
Location: 531 ATWELL HILL RD
Owner: NTV LLC
View Value: \$ 32,000
Subject: MOUNTAINS
Width: WIDE
Depth: TOP 50
Distance: DISTANT
Condition: 100
Notes: WID/MTS/D50/DST VU



Map Lot Sub: 000001 000002 000026
Location: 486 ATWELL HILL RD
Owner: DINNER, LEE & KATHLEEN
View Value: \$ 36,000
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 75
Distance: DISTANT
Condition: 100
Notes: AVE/MTS/D75/dst VU



Map Lot Sub: 000002 000002 000001
Location: 310 BEECH HILL ROAD
Owner: THOMAS, ROBERT
View Value: \$ 36,000
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 75
Distance: DISTANT
Condition: 100
Notes: MTS/AVE/D75/DST VU



Map Lot Sub: 000005 000003 000001
Location: 230 BEECH HILL ROAD
Owner: KOELB, PALMER
View Value: \$ 36,000
Subject: MOUNTAINS
Width: WIDE
Depth: TOP 75
Distance: CLOSE/NEAR
Condition: 100
Notes: PAN/MTS/D75/NER VU



Map Lot Sub: 000005 000003 000004
Location: 1069 MT MOOSILAUKE HWY
Owner: YOUNGS, RAYMOND R
View Value: \$ 36,000
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 75
Distance: DISTANT
Condition: 100
Notes: AVE/MTS/D75/DST VU



Map Lot Sub: 000005 000003 000019
Location: 1199 MT MOOSILAUKE HWY
Owner: BROWN, DUANE R
View Value: \$ 36,000
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: \$ 36,000
Subject: MOUNTAINS
Width: WIDE
Depth: TOP 75
Distance: CLOSE/NEAR
Condition: 100
Notes: WID/MTS/D75/CLS VU



Map Lot Sub: 000008 000001 000003
Location: 58 NH RTE 25A
Owner: THOMPSON, DAVID A.
View Value: \$ 36,000
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 75
Distance: DISTANT
Condition: 100
Notes: MTS/AVG/D75/DST VU



Map Lot Sub: 000011 000004 000007
Location: 20 LOOKAWAY LN
Owner: BEHN, MICHAEL V & CAROL A.
View Value: \$ 36,000
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 75
Distance: DISTANT
Condition: 100
Notes: AVE/MTS/D75/NER VU



Map Lot Sub: 000011 000006 000016
Location: 662 BUFFALO RD
Owner: KING, NOEL J & CHERYL L
View Value: \$ 36,000
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 75
Distance: DISTANT
Condition: 100
Notes: AVE/MTS/D75/DST VU



Map Lot Sub: 000013 000003 000001
Location: 387 CHEEVER RD
Owner: MONTGOMERY, JAMES & SHARON
View Value: \$ 36,000
Subject: MOUNTAINS
Width: WIDE
Depth: TOP 75
Distance: CLOSE/NEAR
Condition: 100
Notes: WID/MTS/D75/NER VU



Map Lot Sub: 000007 000001 000003
Location: 132 NH RTE 25A
Owner: LAMY, RICHARD P
View Value: \$ 48,000
Subject: MOUNTAINS
Width: WIDE
Depth: TOP 75
Distance: DISTANT
Condition: 100
Notes: WID/MTS/D75/DST VU



Map Lot Sub: 000013 000004 000020
Location: 236 CHEEVER RD
Owner: DAVIS JR, STEVEN L
View Value: \$ 60,000
Subject: MOUNTAINS
Width: PANORAMIC
Depth: TOP 75
Distance: DISTANT
Condition: 100
Notes: PAN/MTS/D75/DST VU

	Date	Book/Page	Type	Price
Most Recent Sale:	01/24/14	4037/795	Q I	\$132,000
Current Assessment:				\$155,400



Map Lot Sub: 000011 000001 00012B
Location: 287 MT MOOSILAUKE HWY
Owner: POITRAS, NORMAN L.
View Value: \$ 100,000
Subject: MOUNTAINS
Width: PANORAMIC
Depth: FULL 100%
Distance: EXTREME DISTANT
Condition: 100
Notes: PAN/MTS/D100/DST V

C. BUILDING GRADING

B5 – Bare Minimum House – Minimum camp. Typically no interior finish, foundation, central heat, plumbing or electric service.

B4 – Below Minimum House – Basic camp style construction, typically no interior finish, may lack central heat. May lack plumbing and/or electric service. Typically no foundation.

B3 - Minimum House – Average camp style construction. No specific style and having minimal interior and/or exterior finish and features. May not have enclosed foundation and may lack water, sewer or electric.

B2 - Basic Weather Tight House - Very plain shelter with few doors or windows, low grade design interior and exterior. Typically without an enclosed foundation.

B1 - Below Average House - Basic box, minimal to no fenestration, little to no design, low quality materials and windows may consist of a mix of average grade material and low grade design, or may be an average house without an enclosed foundation.

A0 - Average House - Basic box, reasonable number of windows, may be double hung single pane with or without storm windows or double pane windows, no extras, plain interior and exterior.

A1 - Above Average House - Typically more than a box with some design features, roof overhang, and upgraded windows or not, may have some angles or roof cuts, appealing layout of windows and initial appeal somewhat better than average. Generally above average materials for trim and floor finish.

A2 - Good Quality House - Generally of good to high quality materials or a mix of average and high, has good exterior trim design normally with roof overhang, some designer roof cover and/or trim accents, not plain, windows are typically casement or thermopane, entrance may be elaborate, roof may have multiple angles.

A3 - Very Good Quality House - All of A2 above, but also custom work on trim, kitchen & baths, recessed lighting, high quality floor cover, exterior high quality and design, exterior and interior trim of good quality and design, may have features like window “eyebrows” and a splash board around the lower exterior walls. May have some custom windows and cathedral areas typically with good lighting.

A4 - Excellent Quality House - All of the above, but with greater fenestration and attention to detail, custom trim, custom kitchen and/or baths. Multiple high quality floor cover, excellent design and curb appeal. Generally multi floor with angles and/or roof cuts. Generally high quality usually includes built-ins cabinets, bookcases and shelving.

A5 - Excellent + Quality House - All of the features of an A4 (Excellent) house, but with some additional custom details and design features. Typically older homes of high quality, center chimney, detailed cove molding, excellent roof overhang on four sides with custom design and molding, wide or detailed corner boards and window trim, generally multi-story with good fenestration having great curb presentation.

Grades Above A5 - Generally have all the features of the A5 grade, including some or all of the following: multi-story, angles, roof cuts, recessed lighting inside and out, built-ins, great curb presentation and marketability, features and appeal that in the marketplace make this building somewhat more desirable than the A5 grade building in stages up to luxurious which may contain all of the features above with a progressively higher degree of quality and design found in town.

Manufactured Homes

B3 – Generally 8' 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.



B4 -- AVG-40 (000001 000002 000007)



B4 -- AVG-40 (000005 000003 000010)



B4 -- AVG-40 (000007 000003 000002)



B3 -- AVG-30 (000005 000003 000011)



B3 -- AVG-30 (000005 000001 000006)



B2 -- AVG-20 (000008 000007 00012B)



B2 -- AVG-20 (000002 000005 000003)



B2 -- AVG-20 (000004 000003 000008)



B1 -- AVG-10 (000011 000001 000002)



B1 -- AVG-10 (000011 000005 000009)



A0 -- AVG (000012 000003 000009)



A0 -- AVG (000013 000004 000014)



A0 -- AVG (000008 000011 000010)



A0 -- AVG (000008 000002 000011)



A1 -- AVG+10 (000005 000005 00011A)



A1 -- AVG+10 (000005 000006 000002)



A1 -- AVG+10 (000010 000001 000010)



A1 -- AVG+10 (000012 000001 00004B)



A2 -- AVG+20 (000011 000004 000036)



A2 -- AVG+20 (000011 000005 000012)



A2 -- AVG+20 (000012 000001 000011)



A2 -- AVG+20 (000004 000006 000009)



A2 -- AVG+20 (000001 000003 000008)



A3 -- AVG+30 (000005 000001 000005)



A3 -- AVG+30 (000005 000003 000019)



A3 -- AVG+30 (000008 000012 000004)



A4 -- EXC (000001 000002 00011A)



A4 -- EXC (000004 000008 000009)

TOWN OF
WENTWORTH
GRAFTON COUNTY
NEIGHBORHOOD &
SALES MAP
2016 UPDATE

LEGEND

NEIGHBORHOODS

A : AVERAGE -40%	E : AVERAGE 100%
B : AVERAGE -30%	F : AVERAGE +10%
C : AVERAGE -20%	G : AVERAGE +20%
D : AVERAGE -10%	H : AVERAGE +30%

