



*Avitar Associates of New England, Inc.*

*Municipal Services Company*

# **GRAFTON, NH**

**2020**

## **CYCLICAL REVALUATION**

**April 1, 2020**

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



**Index**  
**Manual V3.15**

<b>Introduction.....</b>	<b>1</b>
<b>Intended Use/User.....</b>	<b>2</b>
 <i>Section 1.</i>	 <b>Certification/Contract &amp; Scope of Work .....3</b>
A.	<b>Certification .....5</b>
B.	<b>Scope of Work Contract .....11</b>
C.	<b>Personnel &amp; Qualifications.....25</b>
D.	<b>Data Collection ... .....29</b>
 <i>Section 2.</i>	 <b>Prior DRA General Statistics .....61</b>
 <i>Section 3.</i>	 <b>Valuation Premise .....65</b>
A.	<b>Three Approaches to Value/Highest &amp; Best Use .....67</b>
B.	<b>Zoning .....72</b>
C.	<b>Town Parcel Breakdown .....73</b>
D.	<b>Time Trending .....74</b>
E.	<b>Neighborhood Classification .....76</b>
F.	<b>Basic Mass Appraisal Process .....79</b>
G.	<b>Assumptions, Theories &amp; Limiting Factors .....80</b>
 <i>Section 4.</i>	 <b>CAMA System .....81</b>
A.	<b>Introduction to the Avitar CAMA System.....83</b>
 <i>Section 5.</i>	 <b>Understanding Your Property Record Card &amp; Abbreviations, Samples &amp; Definitions .....93</b>
 <i>Section 6.</i>	 <b>Sales Data.....115</b>
A.	<b>Date Range of Sales &amp; Effective Date of New Value.....117</b>
B.	<b>Qualified &amp; Unqualified Sales Report .....119</b>
 <i>Section 7.</i>	 <b>Spreadsheets Analysis.....135</b>
 <i>Section 8.</i>	 <b>Field Review &amp; Informal Hearing Process .....147</b>
A.	<b>Field Review.....149</b>
B.	<b>Informal Hearing Process.....151</b>
 <i>Section 9.</i>	 <b>Calibration Technique, Final Statistical Analysis &amp; Value Tables .....153</b>
A.	<b>Calibration Technique.....155</b>
B.	<b>Final Statistical Analysis &amp; Sales .....159</b>
C.	<b>Final Valuation Tables .....341</b>
 <i>Section 10.</i>	 <b>Waterfront &amp; View &amp; Building Grade Information .....359</b>
A.	<b>Waterfront Report.....361</b>
B.	<b>View Report .....395</b>
C.	<b>Building Grade Report .....417</b>
 <i>Section 11.</i>	 <b>Public Utility Valuation.....425</b>





## **INTRODUCTION**

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

We use a data collection form (DCF) to facilitate the listing and pricing of buildings which will insure uniformity and accuracy in the collection of data and use of the CAMA system, this information, once entered, is used to generate the "Property Record Card". *See Section 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 1<sup>st</sup>, (the assessment date for the State of New Hampshire), is not a fact, but rather an opinion of value based on all the local sales data and the social and economic forces observed in the community and represents a "reasonable" assessment that, while likely never matching another assessors opinion of value, should be reasonably close, assuming each opinion of value is factual and accurately established, generally meaning +/- about 10%.

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

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

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

The 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 Update Report is hereby provided to the Town of Grafton for an effective date of new values of 4/1/2020.

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

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

- The statements of fact contained in this report are true and correct.
- The reported assumptions and limiting conditions are my impartial and unbiased professional analyses, opinions and conclusions.
- I have no present or prospective interest in any property that is the subject of this report and I have no personal interest with respect to the parties involved, nor any bias with respect to any property that is the subject of this report or to the parties involved with this assignment.
- My engagement in this assignment and compensation for completing this task, although contingent upon developing and reporting predetermined statistical results was not contingent upon the resulting assessment of any individual property.
- My analyses, opinions and conclusions were developed and this report has been prepared in conformity with the NH State Law in affect as of the date of the signed contract, to the best of my knowledge.
- I have made a personal viewing of the properties, per the contract and scope of services agreement, (*Section I.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 \$141,354,609.

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

8/27/2020

## **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 18 towns.

Specific Appraisal Experience - Supervised the valuation updates for the towns of Alexandria, Boscawen, Cornish, Croydon, Deering, Fitzwilliam, Franklin, Grafton, Greenfield, Greenville, Groton, Hebron, Orange, Piermont, Plainfield, Richmond, Sharon, Springfield, Temple, Wentworth, Wilnot & Windsor.

#### **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  
NHAAO/NH DRA – One Day Update  
USPAP – One Day Update

### **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 R. 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, 2024

Given this day of March 25, 2019

  
Thomas P. Hughes, Assistant Director



# ***SECTION 1***

## **B. CONTRACT & SCOPE OF WORK**





## REVALUATION/UPDATE AGREEMENT

RECEIVED  
SEP 27 2019

SUBJECT: Cyclical (properties previously measured and listed under separate contract... See 5 Yr Assessors Agreement Signed 10/17/14) Revaluation 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.

Grafton, 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 Grafton
1.2 Address of Municipality:	P.O. Box 299
	Grafton, NH 03240
1.3 Contact Email:	selectmen@townofgrafftonnh.com
1.4 Contracting Officer for the Municipality:	Board of Selectmen
1.5 Telephone & Fax Numbers:	(603) 523-7700 Fax 523-4026
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 10/1/2020 with assessments as of 4/1/2020.

**2.2.2** A penalty of \$35.00 per day shall be paid by the Company for each day required for completion beyond the above stated completion date for delays caused by the Company.

**2.2.3** The re-assessment shall be considered complete and in its final form only when informal reviews have been complete, value changes made as required and the figures are submitted to and accepted by the Municipal Assessing Officials. The Company shall provide the municipality with a full set of property record cards, the USPAP compliant mass appraisal report which includes the data collection manual and the CAMA Manual, if applicable.

## **2.3 Personnel.**

**2.3.1** The Company shall employ experienced and competent assessors who have been certified by the N.H. Department of Revenue Administration in accordance with ASB 300 rules and RSA 21-J:14-f for the level of work they will be performing. A list of personnel is attached to this contract detailing their level of certification.

**2.3.2** The Company shall not compensate, in any way, a Municipal officer or employee or any member of the family of such officer or employee in the performance of any work under this contract.

**2.3.3** Upon execution of the contract and before the update/revaluation begins, the Company shall forward to the N.H. Department of Revenue Administration a list of the approved employees assigned to the update project.

**2.3.4** The Company will ensure the DRA Certified Assessor Supervisor will be on the job site 50% of the time.

**2.3.5** The Company will ensure that there will be no assigning of any part of the contract to anyone other than the Company without express written permission by the Town.

## **2.4 Public Relations.**

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

## **2.5 Confidentiality.**

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



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

**2.6 Compensation and Terms.**

The Municipality in consideration of the services hereunder to be performed by the Company agrees to pay to the Company the sum of **\$43,704** dollars, in manner and form as follows:

**2.6.1** Payment shall be made in equal monthly installments of **\$3,642** per month as the work progresses.

**2.6.2** Monthly progress reports will be submitted by the Company detailing the work that has been completed to date.

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

**3.1 Development of Unit Costs:**

**3.1.1** The Company may use Marshall & Swift Cost Manual as a basis to develop the costs of residential, commercial and industrial construction in the area and then modify those costs by local sales, material costs and prevailing wage rates in the building trades. These shall include architects and engineer's fees, and contractor's overhead and profits. Oftentimes, the existing CAMA model and established cost tables are the starting point. Before using any indicated costs, the Company shall make tests using costs against actual sales of buildings whose actual current costs are known, in order to ensure accuracy.

**3.1.2** Residential Property Appraisal Schedules. The Company shall use unit cost as the basis of appraisal of residential properties. Schedules shall consist of unit base prices upon definite specifications for houses of various types and quality of construction and reflect the building customs and practices in the community. The schedules shall include adjustment for story height, square foot size and extra features, such as barns, garages, pools, fireplaces, etc. and are found in the USPAP compliant mass appraisal report Section "Final Valuation Cost Tables".

**3.2 Collection of Property Data – The following only applies to sale properties, as all other properties were visited as part of the cyclical measure and list under separate contract – See 5 Year Assessor Agreement signed 10/17/14**

**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 USPAP compliant mass appraisal report with appropriate notations for those sales not used in the correlation of values.

**3.3.4** All qualified property sales shall be included in the USPAP compliant mass appraisal report by photocopy or printout of the property assessment record card and a photograph of the principal buildings shall be attached thereto. A list of all unqualified sales will also be provided.

**3.3.5** The sales price and terms of the sale shall be verified by the Company and a notation as to qualified or unqualified transaction with unqualified sales noted as to reason made on the property assessment record card along with the sale price, date of the sale, and date of inspection.

**3.3.6** Land values shall be determined from land only sales whenever possible, however, in the absence of an adequate number of land sales, the appraiser may use the land residual technique to assist him in the determination of land values. The analysis shall show the sale price, adjustments made and final value as of the effective date of the update.

**3.3.7** The indicated land values shall be shown as, but not limited to, front foot, square foot, front acre or rear acre units or other appropriate units of comparison.

**3.3.8** The preliminary market analysis showing the sales used and the analysis to indicate property values, including front foot, square foot or front acre, rear acre unit values, or other appropriate units of comparison or a summary thereof will be provided to the Municipal Assessing Officials prior to the notification to taxpayers of preliminary values. All preliminary analysis, field cards, reports, etc. are work products and are the property of the Company and not provided to taxpayers. Final market analysis will be printed and provided to the Municipal Assessing Officials as part of the USPAP compliant mass appraisal report.

#### **3.4 Value Notification & Informal Reviews.**

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

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



location of the informal review process including instructions on obtaining an informal review.

**3.4.3** The informal review process shall include a 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 comply with the most recent edition of Uniform Standards of Appraisal Practice (USPAP). The report shall contain the following sections:

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

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

### **3.6 Property Record Cards:**

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

**3.6.2** The cards shall be arranged based on the Town's CAMA system design, as to show the owner's name, street number, or other designation of the property and the mailing address of the owner, together with the necessary information for determining land value, the number of acres of the parcel, the land



classification, any adjustments made to the land values and the value of the improvements to the land.

**3.6.3** The card shall be so arranged as to show descriptive information of the buildings, pricing detail, depreciation allowed for physical, functional and economic factors and an outline sketch of all principal buildings in the parcel. The property record cards shall be provided in map, lot and 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 compliant mass appraisal report.

**3.6.5** The initial's of the Company's employee who measured and/or listed the property shall be noted on each property record card, along with 3<sup>rd</sup> and 4<sup>th</sup> characters that describe the reason for the visit and what was done, ie, M=measured, L=measured & listed. A detailed explanation of these codes is outlined in the USPAP compliant mass appraisal report.

#### **4. 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 tables described in section 3.1. These values shall then be depreciated according to age, condition, utility and desirability and the appropriate amount of physical, functional and economic depreciation shall be shown on each property record card, or shown as a composite adjustment based on condition, utility and desirability.



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 VALUATION OF PUBLIC UTILITY PROPERTY

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

## 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 rate is \$150/hour, the services of an expert may be required and the charge shall be \$2,500 per day plus expenses. The Company shall continue to be responsible for providing a qualified representative to support the established value even if the Municipal Assessing Officials have reduced the value as part of the proceedings defined in RSA 76:16. However, if the Municipal Assessing Officials increase any value established by the Company, they forfeit their right to Company representation.



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

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

**8.2 Office Space and Equipment.**

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

**8.3 Records and Maps.**

The Municipality shall furnish to the Company information pertaining to ownership of all property in the Municipality, the physical location of all property, including two sets of up-to-date tax maps, zoning maps, charts, plans and sales information which may be requested by the Company in performing its work under this contract. If updated tax maps are not provided (consistent with the April 1<sup>st</sup> 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 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 1,492 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 \$40 per parcel/tract. In the event of missing public utility parcels, as coded on the MS-1 report, the additional cost is \$2,500 per utility property.

12. ADDENDUMS AND APPENDIXES

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

## Agreement Execution

**Contract Total \$43,704**

**Total Number of Parcels 1,492**

In the presence of:

Sue Small  
Witness

Municipality of: Grafton, N.H.

By: \_\_\_\_\_

Steph Daus  
Jeannie Joyce  
Board of Selectmen

Date: 10-15-19

In the presence of:

Sherry J. Chan  
Witness

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

By: \_\_\_\_\_

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

Date: 10-22-19

**\*Bond Required by Town Please Check One & Sign Below: Yes ☐ No ☒**

**Additional Cost of \$1,750**

**New Total, If Bond Required \$45,454**

\_\_\_\_\_  
Witness

By: \_\_\_\_\_

\_\_\_\_\_  
Grafton Board of Selectmen

Date: \_\_\_\_\_

## 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
ER	Evan Roberge	Assessor/Supervisor	Certified Property Assessor Supervisor
JB	Jonathan Babon	Assessor	Certified Property Assessor
KC	Kerry Connor	Assessor	Certified Property Assessor
DM	Dan Martin	Assessor Assistant	Certified Property Assessor Assistant
JD	Jaron Downes	Assessor Assistant	Certified Property Assessor Assistant
KC	Keith Colburn	Building Data Collector	Certified Building Measurer & Lister
RW	Robert Weeks	Building Data Collector	Certified Building Measurer & Lister



# ***SECTION 1***

## **C. PERSONNEL & QUALIFICATIONS**



## **PERSONNEL WHO CONTRIBUTED TO THIS PROJECT**

<b><u>ID</u></b>	<b><u>EMPLOYEE</u></b>	<b><u>AVITAR POSITION</u></b>	<b><u>NH DRA CERTIFICATION</u></b>
GR	Gary J Roberge	CEO, Sr Assessor	Certified Property Assessor Supervisor
LM	Loren J Martin	Director, Sr Assessor	Certified Property Assessor Supervisor
MS	Mark Stetson	Assessor/Supervisor	Certified Property Assessor Supervisor
KC	Kerry Connor	Assessor	Certified Property Assessor
JD	Jaron Downes	Assessor Assistant	Certified Property Assessor Assistant

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



# ***SECTION 1***

## **D. DATA COLLECTION**



## **I. Introduction to Data**

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

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

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

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

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

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

DATA COLLECTION FIELD DOCUMENT										MODEL/STYLE		EXT WALLS CONT		STORY HEIGHT	
MAP: OWNER		LOT:		SUBLOT:		CARD #		OF		ROOF STYLE	EXT WALLS CONT	STORY HEIGHT			
										FLAT	MINIMUM	1.00	1.50	1.75	2.00
										GABLEHIP	NOVELTY	2.50	2.75	3.00	3.50
										GAMBREL	PREFB WD PNL	3.75	4.00	SPUT LVL	
PROP LOC #										STREET	PREFIN MTL				
LISTING HISTORY										MANSARD	STN ON MASN	BEDROOMS #			
DATE INITIAL NOTES										SALT BOX	VINYL SIDING	BATHROOMS			
										SHED	WD SHINGLE	BTH FIXTURES			
										WOOD TRUSS	INTERIOR WALLS	EXTRA KIT			
DATE GRANTOR SALE PRICE NOTES										AVG FOR USE	FIREPLACE(S)				
										DRYWALL	AC %				
NOTES										ROOF COVER	MINIMUM	GENERATOR			
										ASBESTOS	PLASTERED	QUALITY EST			
										ASPHALT	PL YWD 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 AL/TIN	CARPET	A0-AVG			
										PREF AB MTL S	CONCRETE	A1-AVG +10			
										ROLLED/COMP	HARD TILE	A2-AVG +20			
										RUBBER MEM	HARDWOOD	A3-AVG +30			
										SLATE	LINO/VINYL	A4-EXC			
										STANDING SEAM	MIN PL YWD	A5-EXC +10			
										TARGRAVEL	PARQUET	A6-EXC +20			
										WD SHINGLE	LAMINATE	A7-EXC +40			
											PINE/SOFTWD	A8-EXC +60			
										EXT WALLS	HEAT FUEL	A9-LUXURIOUS			
										ABOVE AVG	ELECTRIC	AA-SPECIAL USE			
										ALUM SIDING	GAS	CML WALLFRM/HEIGHT			
										ASBEST SHNGL	OIL	MASONRY			
										ASPHALT	SOLAR	REIN/CONCRETE			
										AVERAGE	WOOD/COAL	SPECIAL			
										BELOW AVG		STEEL			
										BOARD/BATTEN	HEAT TYPE	WOOD			
										BRK ON MASNRY	CONVECTION	YEAR BUILT			
										BRK VENEER	FA DUCTED	AGE CONDITION EST			
										CB STUCCO	FA NO DUCTED	A E F G P VP VG			
										CEDAR/REDWD	HEAT PUMP	BLDG DEPRECIATION			
										CEMENT CLPBR	HOT WATER	PHYSICAL			
										CLAPBOARD	NONE	FUNCTION			
										CONC OR BLK	RAD ELEC	ECONOMIC			
										DECOR BLK	RAD WTR	TEMPORARY			
										GLASS/THERMO	STEAM				
										LOGS		BASE RATE CODE			
										MASONITE					



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

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

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

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

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

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

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

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

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

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

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

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

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

## History

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

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

### Third Character/Why

A = Abatement/Appeal

C = Callback

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 3<sup>rd</sup> 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.

DNSA – Did not show for appointment.

## **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**

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

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

## **LISTING THE PROPERTY**

### **Building Site & Land Topography Description**

Undeveloped/Wooded	A tract of land that is not improved with water, septic (or sewer) or electric.
Undeveloped/Cleared	Same as undeveloped wooded, but an area that could be a house site is cleared of trees or is a field.
Natural	Often found on seasonal/camp style properties and at times, on some year round homes. Typically, have little to no landscape features.
Fair	Normally lacks lawn area and due to limited site conditions like topography, may have undesirable site, normally below average lacking landscape.
Average	Typical landscaping features consisting of lawn area and some typical ornamental features such as, trees or shrubbery or minor garden/flower beds.
Good	Typically consists of nice lawn area, desirable ornamental features such as trees, shrubbery or garden/flower beds or minor amounts of stonewalls or walkways.
V. Good	Typically nice landscaped lawn and ornamental shrubbery professionally designed or a non-professional well designed layout, with some or all of the above.
Excellent	More expansive or manicured lawn areas and ornamental shrubs and trees or contain stonewalls or stone walkways or pond areas in a generally well laid out professional looking design.
Best	Extensive manicured lawn areas which include a combination of extensive trees/shrubs, well laid out gardens/flower beds and stonewalls and/or stone walls and/or pond areas in a well designed professional looking landscape.

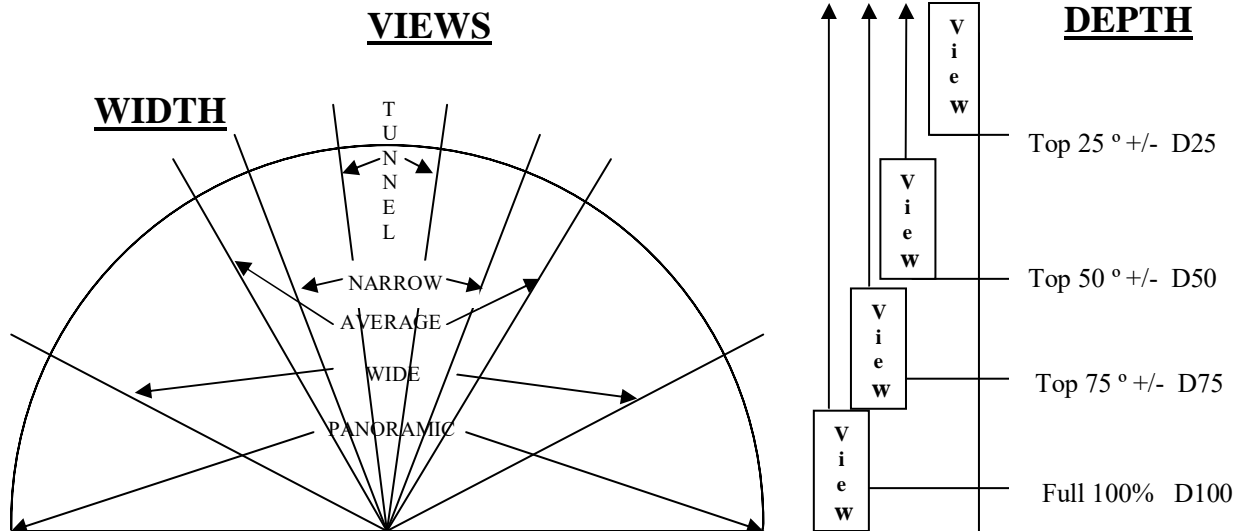
### **Topography**

Level	Flat, no hills, little to no ups or downs.
Mild	Mostly level topography with minor slopes and/or very gentle rolling topography.
Rolling	Typically rolling terrain with ups and downs or terraced areas or minor grade changes.
Moderate	Can have level areas, but predominately sloping topography which can be typically overcome by development, but costs are typically higher. Slopes can be readily walked and most people typically could control themselves if they fell on the slope.
Steep	Typically highly sloping terrain, but not as severe as severe slopes. Development costs are typically higher, but developable with added costs. Generally difficult to walk, but can be safely walked with care.

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

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**

<b><u>BUILDING STYLES*</u></b>	<b><u>PREDOMINATE STORY HEIGHT</u></b>
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, finished walls, floors and ceilings, but is of seasonal use.
- EPU** COVERED BASEMENT ENTRY - All four sides are tight to weather, entrance to BMU, other than metal door (bulkheads).
- FFF\*** FIRST FLOOR FINISH - Living space with full ceiling height and finished interior.
- FFU** FIRST FLOOR UNFINISHED - Similar to FFF, but unfinished interior.
- GAR** GARAGE - A structure large enough to hold and store automobiles at grade level.
- HSF\*** HALF STORY FINISHED - Usually an upper level story with approximately 40% to 60% of floor area available and used for living space. (6 foot ceiling height).
- HSU** HALF STORY UNFINISHED - Same as HSF, but interior is unfinished.
- LDK** Loading Dock area. Raised platform of cement.
- OFF** OFFICE AREA - Finished area within home used primarily for business.
- OPF** OPEN PORCH - Roof structure with floor, but at least one (1) side is exposed to the weather. Screened porches are considered OPF's.
- 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.**

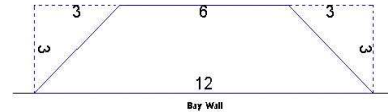
**Notes:**

- 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.

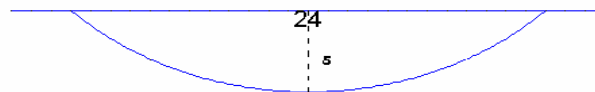
Only needed if different from other side



How to measure and sketch a bay window:

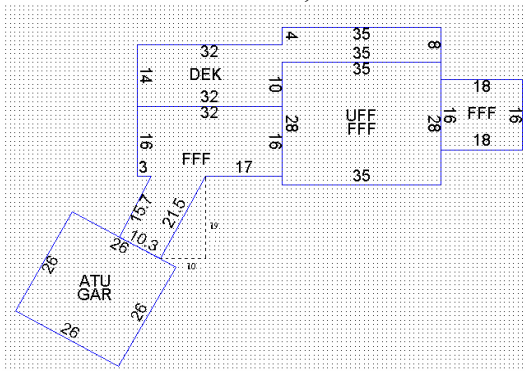
- 1.) Classify the bay window according to its appropriate story height.
- 2.) Check for basement area under the bay window upon listing.
- 3.) Bay windows are only picked up when they include floor space.

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*

<b>MINIMUM:</b>	Plywood. Subwall sheathing with tar paper cover as a permanent siding.
<b>BELOW AVERAGE:</b>	Siding not otherwise described and reflecting less than average quality; ie: masonite, rough sawn lumber w/bark.
<b>NOVELTY:</b>	Denotes wood siding, generally found on camps, with or without sheathing underneath.
<b>AVERAGE:</b>	Siding not otherwise described and reflecting average quality (for comparison purposes other average quality sidings include novelty, board & batten & clapboard). All forms of softwood.
<b>BOARD &amp; BATTEN:</b>	Vertical boards with narrow wooden strips called battens covering the joists.
<b>ASBESTOS SHINGLE:</b>	Typically the shingles are hard and brittle with noticeable grain or textured surface, non-flammable material that comes in 1x2 sections used in homes circa 1940 - 1960's.
<b>LOGS:</b>	Logs that are not simulated log.
<b>ABOVE AVERAGE:</b>	Siding not otherwise described and reflecting better than average quality.
<b>CLAPBOARD:</b>	Wood siding having one edge thicker than the other and laid so that the thick edge overlaps the thin edge of the previous board, not cedar or redwood, usually has knots.
<b>CEDAR OR REDWOOD:</b>	Most commonly found as vertical siding, or at various angles on contemporary style housing, also exist as very high grade clapboard or shingles can have knots on low side of cedar/redwood.
<b>PREFAB WOOD PANEL:</b>	A type of plywood siding of which there are unlimited varieties on the market. (T-111) Typically, a 4x8 sheets.
<b>DECORATIVE BLOCK:</b>	Cement block that is either fluted or has a rough finish which appears like it has been broken in half.

<b>WOOD SHINGLE:</b>	Shingles not of cedar or redwood, good quality shingles, but not above average.
<b>CONCRETE/CINDER:</b>	Concrete or cinderblock siding.
<b>STUCCO:</b>	Stucco veneer on concrete, cinder block or wood.
<b>ASPHALT:</b>	Asphalt composition shingle, usually on modest housing.
<b>BRICK ON VENEER:</b>	Brick veneer on wood or metal frame construction with wood sheathing.
<b>BRICK ON MASONRY:</b>	A load bearing structural wall. Not brick buildings.
<b>STONE ON MASONRY:</b>	Refers to various stone or stone veneers usually on a load bearing masonry wall.
<b>VINYL SIDING:</b>	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.
<b>ALUMINUM SIDING:</b>	Same as vinyl, but with aluminum material, clapboard style siding made from aluminum.
<b>PRE-FINISHED METAL:</b>	Enameled or anodized metal commonly found on campers/mobile homes, commercial and industrial buildings.
<b>GLASS/THERMOPANE:</b>	Vacuum packed glass sandwich, usually tinted and commonly found on large commercial and office buildings.
<b>SOLID BRICK/STONE:</b>	Solid masonry walls; precast concrete panels.
<b>CEMENT CLAPBOARD:</b>	Cement fiber siding. Asbestos-free fiber and cement combined and pressed together in the shape of a clapboard. Holds paint very well.
<b>MASONITE:</b>	Composite pressboard/fiberboard, if not maintained will show areas of rot.

### ***ROOF STRUCTURES***

<b>FLAT ROOF:</b>	Flat, no pitch to any direction.
<b>SHED ROOF:</b>	Single direction sloping.
<b>GABLE:</b>	A ridged roof with two pitches slopping away from each other.

<b>HIP:</b>	A roof that rises by inclined planes from all four sides of the house to one common ridge or point.
<b>SALTBOX:</b>	Essentially the same as a gable roof, but one of the two slopes is much longer than the other.
<b>MANSARD:</b>	Similar to hip roof, but having a flat area on the top or changes the pitch of incline part way.
<b>GAMBREL:</b>	A roof with two distant slopes on each side forming four roof planes.
<b>IRREGULAR:</b>	Otherwise not described and having many different angles, shapes and slopes, i.e. bow style roof.

### ***ROOF COVER***

<b>METAL/TIN:</b>	Tin or metal covering, often times corrugated like ribbon candy, typically 4x8 sheets, light gauge.
<b>ROLLED COMPOSITION:</b>	Typically a felt saturated with asphalt and granule stones on the surface. It comes in a roll. Good for low pitch roofs.
<b>ASPHALT:</b>	Standard type of shingle used today. It can be single or three tab. Including Architectural style shingles.
<b>TAR/GRAVEL:</b>	A flat or very low pitched roof coated with tar material and then covered by a uniform crushed gravel material. This is normally seen on commercial/industrial buildings.
<b>RUBBER MEMBRANE:</b>	A thin sheet of rubber seamed together. Typically found on flat roofs. It is typical for commercial/industrial buildings.
<b>ASBESTOS:</b>	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.
<b>CLAY/TILE:</b>	Terra Cotta roofs that are not typically found in New England.
<b>WOOD SHINGLES:</b>	Wood shingle or shake. Wood shakes have random thicknesses as they are hand split.
<b>SLATE SHINGLES:</b>	Rectangular pieces of slate, each overlapping the other.
<b>CORRUGATED COMPOSITION:</b>	It is typically, in 4'x8' sheets. This includes Anjuline panels.

- PREFAB METAL:** Modified corrugated metal panels that are one piece which run from ridge to soffit. These are either nailed or screwed.
- HIGH QUALITY/COMPOSITION:** This is a newer roof that is typically found on higher priced homes. The material can be made with almost any material. Pressed or formed to look like slate or shake. Life expectancy is 50 years.
- STANDING SEAM:** Heavy gauge metal roofing that “stands up” at seams about 2", every 6-8 inches in an upside down cone fashion with a 50 year life.

## INTERIOR WALLS

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

- MASONRY/MINIMUM:** Cinder block or concrete form/or studs, no finish.
- WALL BOARD:** Composition 4' x 8' sheets, such as Celotex, typically found in manufactured homes, low quality, typically 1/8".
- PLASTER:** All plaster backed by wood lattice attached to the studs.
- \*\*WOOD/LOG:** Tongue & groove construction, logs, wainscoting.
- DRYWALL:** A rigid sandwich of plaster and paper.
- PLYWOOD PANEL:** 4' x 8' plywood panel sheathing comes in many grades and styles.
- AVERAGE FOR USE:** Is generally used for commercial/industrial buildings to describe the interior finish as being normal for that style building and use.

*\*\*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 and/or stamped concrete.

**LINOLEUM:** Refers to all forms of linoleum type products of various designs and shapes. Typically sold in rolls or sheets.

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

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

<b>LAMINATE/VINYL:</b>	A laminate wood look floor that is very durable. Often goes by brand name Pergo. This also includes higher grade vinyl floors, ie, tongue & groove planks.
<b>PARQUET FLOORING:</b>	Refers to a surface made of small pieces of hardwood, solids and veneers in various patterns and designs.
<b>CARPET:</b>	Wall to wall carpet of good grade, usually found over the subfloor material, but occasionally covering other floor covers as a replacement.
<b>AVERAGE FOR USE:</b>	Is generally used for commercial/industrial buildings to describe the floor as being normal for this type of structure and use.
<b>VCT:</b>	Vinyl composition floor tile is a commercial grade vinyl tile found typically in schools or commercial buildings.

### ***NUMBER OF BEDROOMS***

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

### ***BATHS OR BEDROOMS***

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

#### **\*Commercial Baths**

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

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



### ***GENERATORS***

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

### ***EXTRA KITCHEN***

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

### ***AIR CONDITION SYSTEMS***

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

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

**YES:** Normally a large compressor found outside with complete duct work throughout house or parts of the house, sometimes combined with a heat pump.

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

### ***NUMBER OF STORIES***

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

## ***QUALITY ADJUSTMENT***

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

Defined as:	B5 = Average -50%	A3 = Average +30%
	B4 = Average -40%	A4 = Excellent
	B3 = Average -30%	A5 = Excellent +10%
	B2 = Average -20%	A6 = Excellent +20%
	B1 = Average -10%	A7 = Excellent +40%
	A0 = Average	A8 = Excellent +60%
	A1 = Average +10%	A9 = Luxurious
	A2 = Average +20%	AA = Special Use

## ***CONDITION***

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

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.

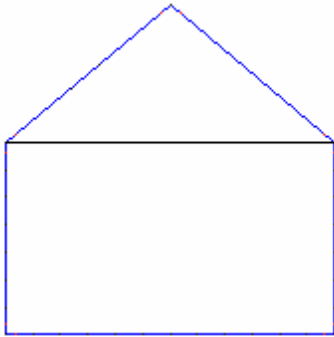
**SOLAR PANELS** - Can be of the photovoltaic (PV) (electric type) or Hot Water (H2O). Identified by type, location and age, if available. Atypical size & physical condition should be noted.

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

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

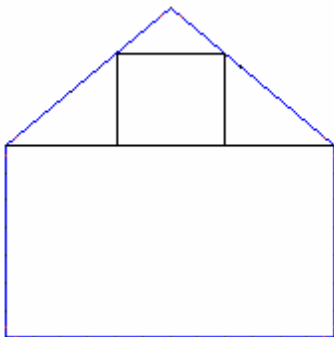
All XFOB's not picked up should still be noted. ie, DNPU treehouse

## **STORY HEIGHT EXAMPLES**



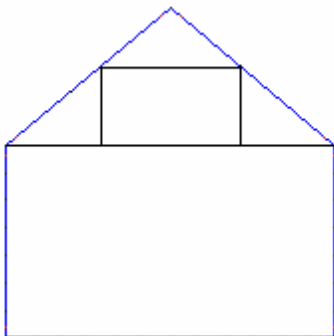
### **1 STORY FRAME**

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



### **1 STORY FRAME & ATTIC**

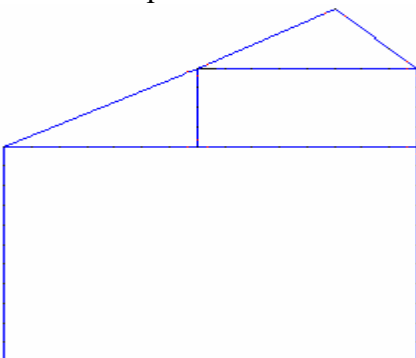
Mixture of Ranch & Cape Cod Style. Camps, Cottages & Mixtures. Low headroom. Only about 25% of the first floor space has 6' headroom on the upper floor. Noted in story height as 1-1/2 story.



Example A

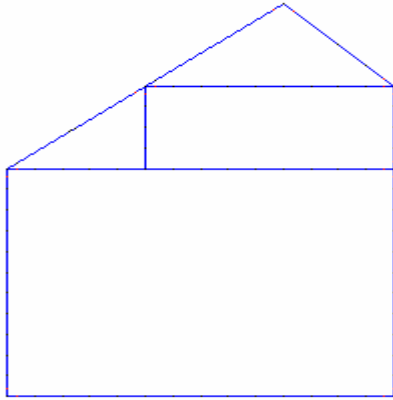
### **1-1/2 STORY FRAME**

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*

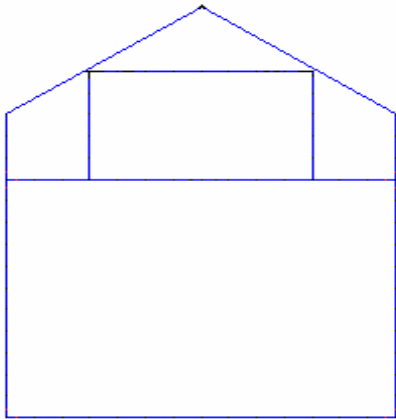


Example B

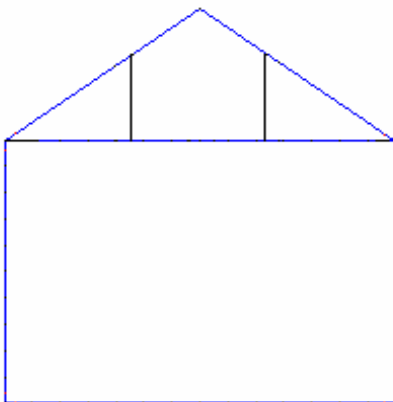
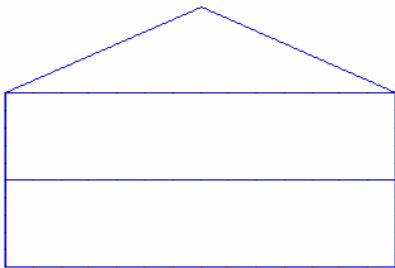




Example A



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.

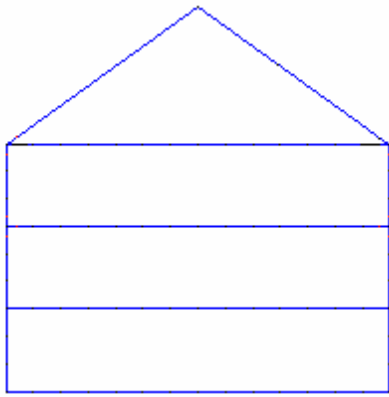
*See Example A & B Left*

### **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.

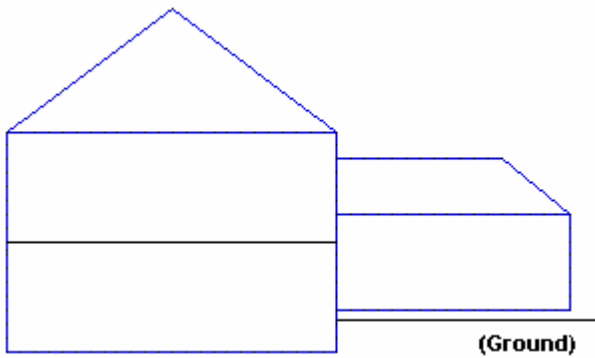
### **2 STORY FRAME & ATTIC**

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

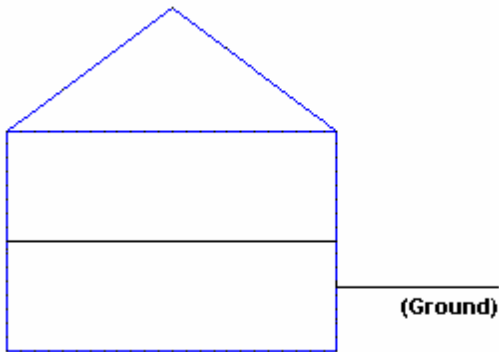


### **3 STORY FRAME**

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



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

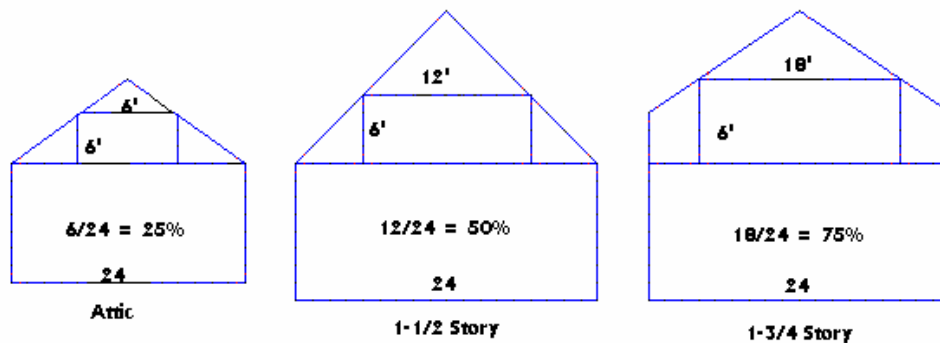


**SPLIT ENTRY** - one story Ranch Style Home  
 ½ of lower floor foundation exposed.

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

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

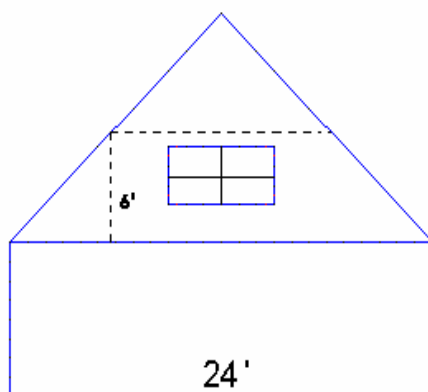
Example: Method 1



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

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

Example: Method 2



Computation:

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

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

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

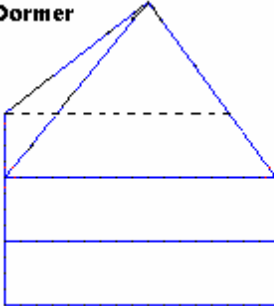
\*Note: Estimate 6' ceiling height. Normally, this is just below or at window top. It is important to know where the first floor ends and the second floor begin, via window view, as high exterior side walls may not mean higher first floor ceiling and this may increase the potential second floor area.

## Dormers

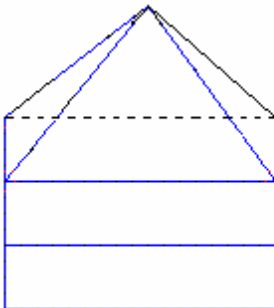
Dormers are projected roof lines that may or may not be considered as livable area. When dormers are of considerable size, they contribute to the livable area. The additional area supplied by the dormer must be included in the determination of story height.

### EXAMPLES:

**Dormer**



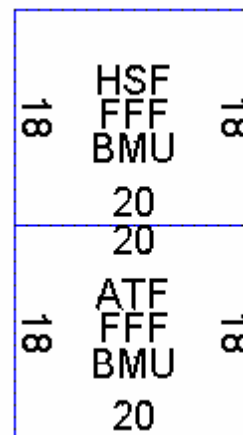
Normally, this is 2-1/2 story house without a dormer. Due to the addition of a full or at least 3/4 length dormer, we now have a 2-3/4 story house. Full dormer means from one end to the other. 3/4 dormer means the dormer covers at least 3/4 of the total distance from end to end.

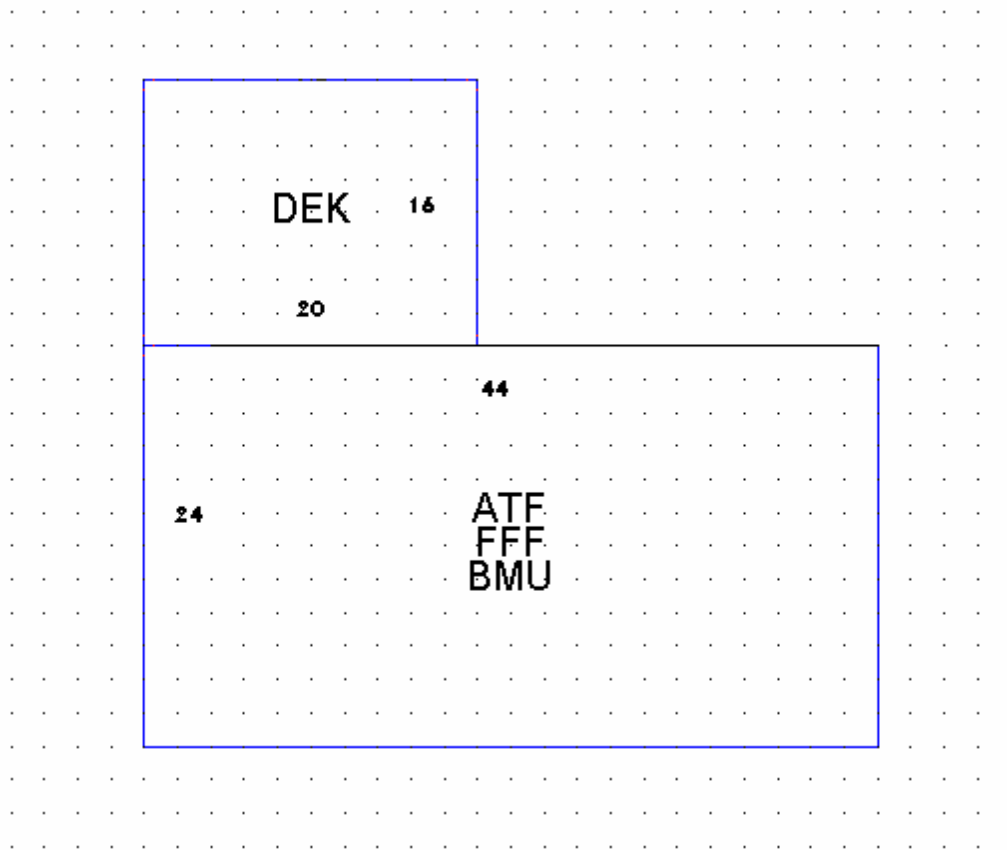


The addition of a dormer to each side of the house can transform a 2-1/2 story house to a 3 story house if full dormers or 2-3/4 story if partial dormers. It is important to note the size of the dormers, whether half, 3/4 or full.

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

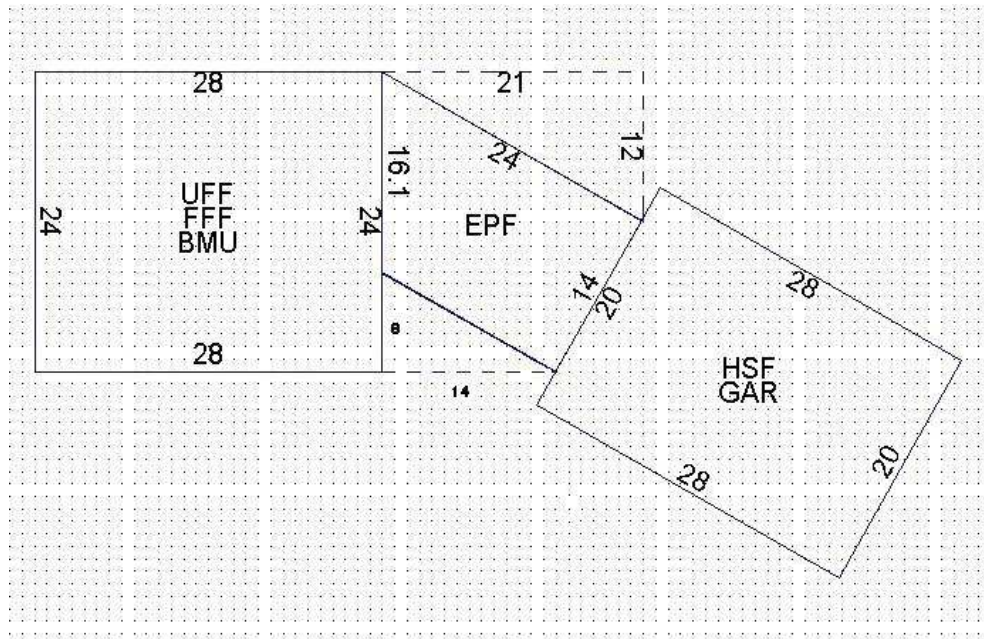




The grid on the back of the DCF is used to draw a sketch of the building to scale. Each point on the grid represents 2 feet, unless otherwise noted by the field person on the sketch.

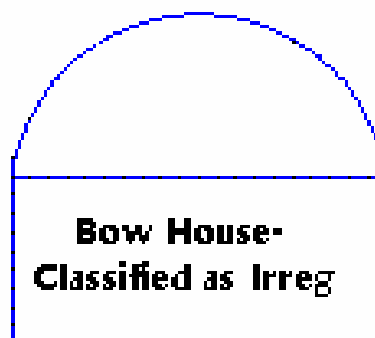
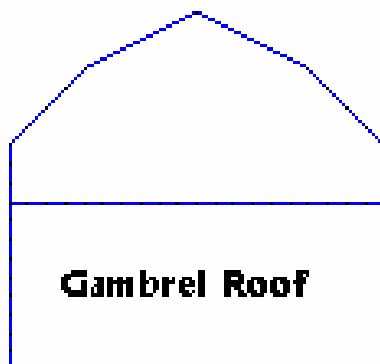
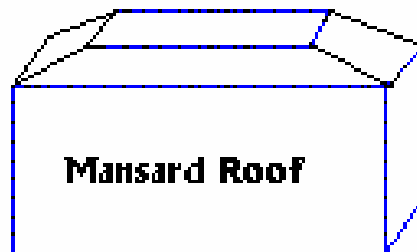
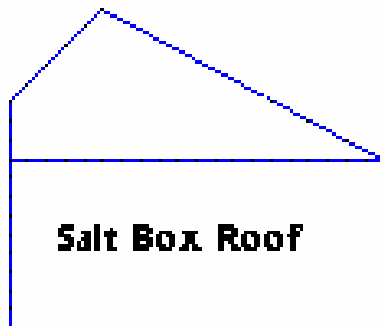
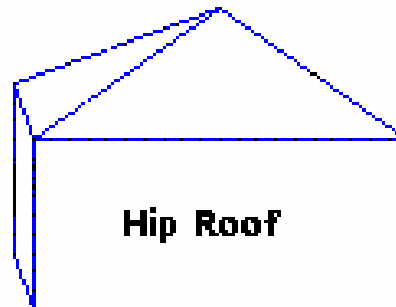
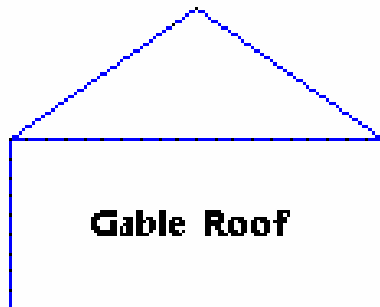
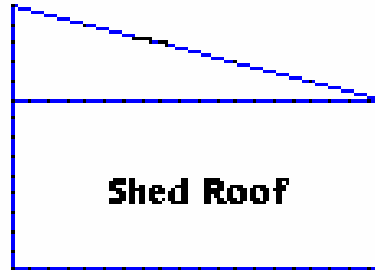
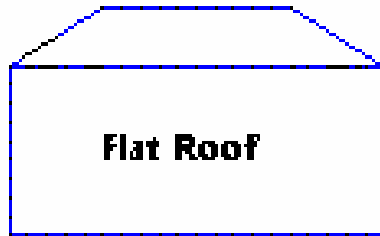
Each section is labeled by existing floors starting with the attic, upper floors, first floor or ground floor and then the basement. Order of the labels does not affect the value, but it does look more correct when labeled top down.

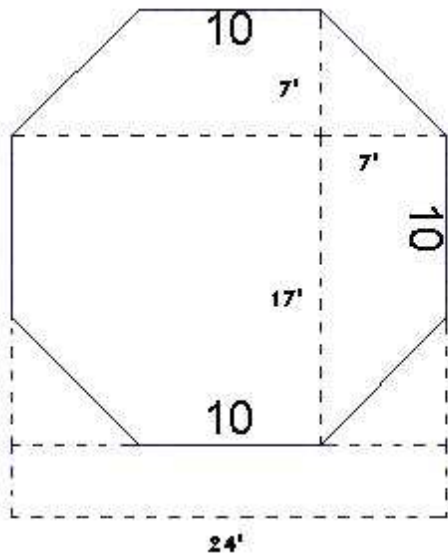




Whenever angles are involved, it is important to provide enough information to accurately compute the area of each section. By breaking up a section into squares, rectangles and right triangles, it makes the area calculation easier and more accurate. Too much information is better than too little. With 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 &amp; 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. 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 2019**

<b>Overall Median Assessment to Sales Ratio:</b>	<b><u>88.1</u></b>
<b>Coefficient of Dispersion:</b>	<b><u>23.9</u></b>
<b>Price Related Differential:</b>	<b><u>1.13</u></b>

	<b><u>Ratio</u></b>	<b><u>COD</u></b>
<b>Residential Land Only Sales:</b>	<b><u>N/A</u></b>	<b><u>N/A</u></b>
<b>Residential Land &amp; Building Sales:</b>	<b><u>88.1</u></b>	<b><u>23.9</u></b>
<b>Commercial Land &amp; Building Sales:</b>	<b><u>N/A</u></b>	<b><u>N/A</u></b>



# ***SECTION 3***

## **VALUATION PREMISE**

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



## **A. Three Approaches to Value**

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

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

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

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

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

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

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



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

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

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

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

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

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

### **MARKET MODIFIED COST APPROACH TO VALUE**

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

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

# AVITAR's

## CAMA: Computer Assisted Mass Appraisal

### Mass Appraisal

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

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

This process is not perfect, as market sales data is subject to the perceptions and emotions of buyers and sellers at any given point 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.

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

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

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

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

## **B. Zoning**

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

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

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

The Town of Grafton has not adopted a zoning ordinance, however, the following lot size and frontage requirements are stipulated in Subdivision Regulations in effect as of 4/1/2020.

### **Zone 1 – Residential (Res)**

Area – Minimum land area is two (2.0) acres.

Frontage – Minimum frontage requirement is two hundred (200) feet.



## C. Town Parcel Breakdown

### Grafton Parcel Count

	# of Parcels	Value
<b>RESIDENTIAL LAND ONLY (not including current use):</b>	<b>368</b>	<b>\$ 10,608,900</b>
<b>RESIDENTIAL LAND ONLY WITH CURRENT USE:</b>	<b>274</b>	<b>\$ 2,475,848</b>
<b>RESIDENTIAL LAND &amp; BUILDING (not including current use):</b>	<b>472</b>	<b>\$ 77,988,700</b>
Median: \$ 164,800		
<b>RESIDENTIAL LAND &amp; BUILDING WITH CURRENT USE:</b>	<b>151</b>	<b>\$ 28,755,982</b>
<b>MANUFACTURED HOUSING ON OWN LAND:</b>	<b>145</b>	<b>\$ 12,926,320</b>
<b>MANUFACTURED HOUSING ON LAND OF ANOTHER:</b>	<b>8</b>	<b>\$ 225,600</b>
<b>RESIDENTIAL CONDOMINIUMS:</b>	<b>Included in Residential Buildings</b>	
<b>DUPLEX &amp; MULTI-FAMILY:</b>	<b>15</b>	<b>\$ 3,090,032</b>
<b>COMMERCIAL/INDUST. LAND ONLY (not including current use):</b>	<b>6</b>	<b>\$ 648,500</b>
<b>COMMERCIAL/INDUST. LAND &amp; BUILDING (not including current use):</b>	<b>3</b>	<b>\$ 673,700</b>
<b>COMMERCIAL/INDUST. WITH CURRENT USE:</b>	<b>2</b>	<b>\$ 528,127</b>
<b>UTILITY:</b>	<b>3</b>	<b>\$ 3,432,900</b>
<b>TOTAL TAXABLE:</b>	<b>1447</b>	<b>\$ 141,354,609</b>
<b>TOTAL EXEMPT/NONTAXABLE:</b>	<b>48</b>	<b>\$ 4,958,500</b>
<b>TOTAL NUMBER OF PARCELS:</b>	<b>1495</b>	
<b>(TOTAL NUMBER OF CARDS):</b>	<b>1565</b>	
<b>PROPERTIES WITH VIEWS (included above):</b>	<b>79</b>	
<b>PROPERTIES WITH WATER FRONTAGE (included above):</b>	<b>217</b>	
<b>DRA CERTIFICATION YEAR:</b>	<b>2020</b>	

## **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 2017, 2018, and 2019.

<u>Sales Analysis Results</u>	<u>Year</u>	<u>Median Ratio</u>	<u>Year</u>	<u>Median Ratio</u>
	2017	0.9272	2018	0.8523
	2018	0.8523	2019	0.8315
	2019	0.8315	2020	0.8249

To determine the trend factor for 2018 using the sales analysis, we took the difference between the 2017 and 2018 ratios (0.0756), divided that number by the 2017 ratio of 92.72% which resulted in a positive trend factor of 8.15% or 0.679% per month.

To determine the trend factor for 2019 using the sales analysis, we took the difference between the 2018 and 2019 ratios (0.0208), divided that number by the 2018 ratio of 85.23% which resulted in a positive trend factor of 2.44% or 0.203% per month.

To determine a trend factor for 2020 using the sales analysis, we took the difference between the 2019 and 2020 ratios (0.0066), divided that number by the 2019 ratio of 83.15% which resulted in a positive trend factor of 0.79% or 0.066% per month.

The average of this analysis suggests a positive 0.316% per month trend.

### **DRA Equalization Ratio Study**

<u>Year</u>	<u>Median Ratio</u>
2017	96.6%
2018	94.0%
2019	88.1%

To determine the trend factor for 2018 using the DRA figures, we took the difference between the 2017 and 2018 ratios (2.6), divided that number by the 2017 ratio of 96.6% which resulted in a positive trend factor of 2.69%, or 0.224% per month.

To determine the trend factor for 2019 using the DRA figures, we took the difference between the 2018 and 2019 ratios (5.9), divided that number by the 2018 ratio of 94.0% which resulted in a positive trend factor of 6.27% or 0.523% per month.

We also analyzed 2020 qualified sales through 4/1/2020; however, as this analysis reflected only a portion of 2020, the DRA ratio for the entire year doesn't exist.

The average of this analysis suggests a positive 0.3735% per month trend.

Without any paired sales, or properties that sold twice between 2017 and 2020 a paired sales analysis could not be completed.

### Summary

The conclusions reached by each analysis suggest a range from a market appreciation of approximately 0.316% per month to approximately 0.3735% per month. It is my opinion that a positive 0.33% per month, or 4% per year trend be applied from the 4/1/18 sales analysis start date up to 4/1/20.

## **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:

<u>NC</u>					
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 may then be compared to a cost manual, like Marshall & Swift and/or local contractor information to determine if this established square foot cost is reasonable.

*The effective area of a building is computed by considering all areas of all floors and additions of the building and then adjusting each area by its relative cost. If living space is estimated to be \$98.00/SF, the basement area of the house is not worth \$98.00/SF, but rather some predictable fraction. As such, each section of the building has an **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.

# ***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	
# of Bath Fixtures	
Extra Kitchen	
Central Air	
Generator	
Fireplaces	If no point value associated in the cost tables, then fireplaces are still valued in the extra features.
Heat	Example – Oil/FA Ducted (This is an oil fired furnace with forced air ducted system)
Quality	Example – A4 Exc (Here A=average, A1 is one grade better and A4 is 4 graders better)

Com. Wall	Example – 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**

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



## Sample Calculation

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

### Example Listing Data

#### EXTERIOR WALLS

Prefab Wood Panels = 32 points

Brick on Veneer = 37 points

When two types exist, the average rounded integer is used = 35

#### ROOF STRUCTURE & COVER

Gable or Hip = 3 points

Asphalt or Comp. = 3 points

Point values are added together = 6

#### INTERIOR WALLS

Drywall = 27 points

Plaster = 27 points

When two interior types exist, the average rounded integer is used = 27

#### HEATING FUEL & TYPE

Oil Fuel = 1 point

Hot Water = 6 points

Heating points are calculated by multiplying fuel by type 1 x 6 = 6

#### FLOOR COVER

Carpet = 10 points

Hard Tile = 12 points

When two types exist, the average rounded integer is used = 11

<b>TOTAL STRUCTURAL POINTS COMPUTED</b>	<b>=</b>	<b>85</b>
---	----------	-----------

## BED & BATH LIST DATA

# Bedroom = 3

# Bathrooms = 1.5

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

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

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

Indicated bedroom/bathroom ratio point value = 12 (Add to previously computed structural points of 85)

<b>TOTAL STRUCTURAL POINTS INDEX = 97</b>
---

## QUALITY ADJUSTMENT FACTORS

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

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

97 x 1.10 = **1.067 QUALITY ADJUSTMENT FACTOR**

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

## **EFFECTIVE AREA CALCULATIONS**

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

### **EXAMPLE: BUILDING AREA CALCULATIONS**

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

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

### **EXAMPLE:**

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

## **SIZE ADJUSTMENT FACTORS**

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

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

## **STORY HEIGHT ADJUSTMENTS**

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

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

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

### **Adjusted Base Rate Calculation**

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

### **FINAL BUILDING VALUE COMPUTATIONS**

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

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

## DEPRECIATION TYPES & USE

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

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

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

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

Building Value	=	129,900
Depreciation	=	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 1<sup>st</sup> in the assessing year.

## **LAND VALUE COMPUTATIONS**

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

### **SAMPLE LAND CHART**

<b># Acres</b>	<b>Value</b>
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***

## **UNDERSTANDING YOUR PROPERTY RECORD CARD**

### **ABBREVIATIONS, SAMPLES & DEFINITIONS**

**Notices may not be exact copies**



Map: 000004

Lot: 000013

Sub: 000000 (1)

Card: 1 of 1 (2)

123 MAIN STREET

ANYTOWN

Printed: (3) 04/1/2020

OWNER INFORMATION

DOE, JOHN  
DOE, JANE  
123 MAIN STREET  
ANYTOWN, NH 03123

(4)

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
------	------	------	------	-------	---------

(5)

PICTURE

(8)

LISTING HISTORY (6)

05/16/16 DMVX MARKED FOR INSPECTION  
01/27/16 INSP MARKED FOR INSPECTION  
02/22/12 DMVM  
01/30/12 INSP MARKED FOR INSPECTION  
06/28/05 DIWL  
11/20/02 JDRL

NOTES (7)

TAN; BTHS=5FIX, 3FIX, 2FIX=10 FIX; DNVI - DIFFICULT TO DETERMINE STY  
HEIGHTS FROM OUTSIDE; EXCELLENT VIEW; VERY LONG DRIVEY;  
VERIFIED INFO @ DOOR; CD=PARTIAL ASPHALT; 5/16 H/O SON REFUSED  
INT & EXT;

EXTRA FEATURES VALUATION

(9)

MUNICIPAL SOFTWARE BY AVITAR

Feature Type

Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes
1		100	8,500.00	100	8,500	
FIREPLACE 2-CUST						
POOL-INGRND-GUNITE	800	40 x 20	80	33.00	100	21,120
SHED-WOOD	96	8 x 12	227	10.00	100	2,179 UNDER DECK
SHED-WOOD	64	8 x 8	310	10.00	60	1,190 COOP EST
SHED-WOOD	60	6 x 10	327	10.00	40	785 COOP EST

33,800

ANYTOWN ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE (10)

Year	Building	Features	Land
2017	\$ 419,800	\$ 31,100	\$ 296,800
		Parcel Total: \$ 747,700	
2018	\$ 612,300	\$ 33,800	\$ 263,200
		Parcel Total: \$ 909,300	
2019	\$ 612,300	\$ 33,800	\$ 263,200
		Parcel Total: \$ 909,300	

LAND VALUATION

(11)

LAST REVALUATION: 2018

Zone: RESIDENTIAL 1 & 2 Minimum Acreage: 2.00 Minimum Frontage: 200

Site: GOOD Driveway: DIRT/GRAVEL Road: PAVED

Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPT	R	Tax Value	Notes
-----------	-------	-----------	----	-----	------	------	------	------------	------	------------	-----	---	-----------	-------

1F RES	2,000 ac	148,000	F	110	105	100	95	85 -- MODERATE	90	124,200	0	N	124,200	ACC
1F RES	25,609 ac	x 3,500	X	94				95 -- MILD	70	56,000	0	N	56,000	TOPO
VIEW								MOUNTAINS AND WATER, WIDE, TOP 75, EXTREME	80	83,000			83,000	WTR SEAS/OBST

\*See 1.D.

27,609 ac

263,200

263,200

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

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

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

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

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

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

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

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

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

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

Ad Valorem - Market value.

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

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

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

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

- 12) See Section 1.D. Listing the Property – Views.

Map: 000004

Lot: 000013

Sub: 000000

Card: 1 of 1

123 MAIN STREET

ANYTOWN

Printed: 01/31/2020

PICTURE



(1)

OWNER

**DOW, JOHN**  
DOW, JANE  
123 MAIN STREET  
ANYTOWN, NH 03123

(2)

TAXABLE DISTRICTS

District	Percentage
(3)	

PERMITS

(5)

Date	Permit ID	Permit Type	Notes
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BUILDING DETAILS

Model: **2.00 STORY FRAME COLONIAL** (4)  
Roof: **GABLE OR HIP/ASPHALT**  
Ext: **CB STUCCO**  
Int: **DRYWALL**  
Floor: **CARPET/HARDWOOD**  
Heat: **OIL/FA DUCTED**  
Bedrooms: **3** Baths: **3.0** Fixtures:  
Extra Kitchens: Fireplaces:  
A/C: **Yes** **100.00 %** Generators:  
Quality: **A6 EXC+20**  
Com. Wall:  
Size Adj: **0.8499** Base Rate: **RSA 80.00**  
Bldg. Rate: **1.3593**  
Sq. Foot Cost: **\$ 108.74**

BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
RBU	RAISED BSMNT	119	0.25	30
BMF	BSMNT FINISHED	510	0.30	153
TOF	3/4 STRY FIN	1252	0.75	939
RBF	RAISED BSMNT	414	0.50	207
OPF	OPEN PORCH	251	0.25	63
UFF	UPPER FLR FIN	1034	1.00	1034
HSF	1/2 STRY FIN	858	0.50	429
GAR	GARAGE	858	0.45	386
CTH	CATHEDRAL	389	0.10	39
FFF	FST FLR FIN	2678	1.00	2678
BMU	BSMNT	1779	0.15	267
DEK	DECK/ENTRANCE	319	0.10	32
GLA:		5,080	10,461	6,257

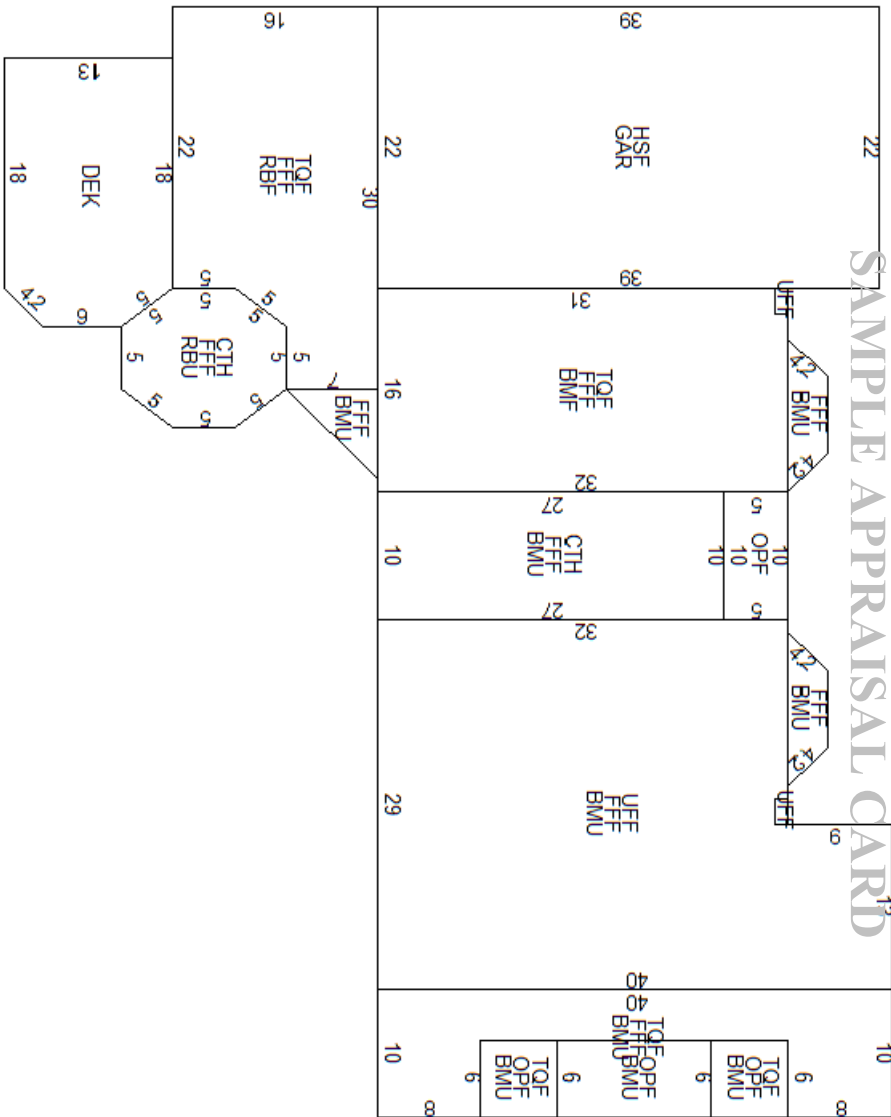
(7)

2018 BASE YEAR BUILDING VALUATION (8)

Market Cost New: **\$ 680,386**  
Year Built: **2001**  
Condition For Age: **GOOD** **10 %**  
Physical:  
Functional:  
Economic:  
Temporary:  
Total Depreciation: **10 %**  
Building Value: **\$ 612,300**

SAMPLE APPRAISAL CARD

(6)



- 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 3, 2020**

**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, 4/7/20 thru Thursday, 4/9/20 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 Croydon  
PO Box 300  
Croydon, NH 03345

\*\*\*\*\*FQY 'LQJ P 'U  
\*\*\*\*\*3'OCIP 'UVTGGV  
CP[ VQY P, NH 03345

Map Lot Sub : 000044 000104 000000

### NOTICE OF PRELIMINARY ASSESSMENT VALUES

Dear Property Owner:

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

To view your property record card online, go to [www.avitarassociates.com](http://www.avitarassociates.com) and select **Online Data**.

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

The website also provides links to resources designed to help you understand the codes, notes, abbreviations, and other information on your property record card. Access to the website will be for the next 30 days from the date of this notice.

If you feel an error exists and would like to schedule a phone appointment to review your assessment or to contact us with specific questions, please go to [www.avitarassociates.com/appointments](http://www.avitarassociates.com/appointments) for details. If you do not have access to the internet, and no one else is available to assist you, contact the Town Hall and they can make an appointment for you. Unlike in previous years, we will not be holding face to face meetings this year. Rather, we will contact you at the phone number you provide for your scheduled appointment.

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

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

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

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

Land Value: \$ 42,400

Buildings/Features: \$ 169,100

Total Parcel Value: \$ 211,500

# SAMPLE - SECOND NOTICE OF VALUE AFTER PRELIMINARY HEARINGS

Town of Anytown  
Office of the Selectmen  
25 Main Street  
Anytown, NH 03123

DOW, JOHN  
1 MAIN STREET  
ANYTOWN, NH 03123

Map Lot Sub : 000001 000001 000001

**June 25, 2020**

Dear Property Owner:

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

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

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

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

Sincerely,  
Avitar Associates of NE, Inc.  
Contract Assessor

Land Value: \$ 73,300

Improvements: \$ 163,800

Total Parcel Value: \$ 237,100

## **DEFINITIONS**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



**Functional Depreciation:** Synonymous with the preferred term “obsolescence”.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



# ***SECTION 6***

## **SALES DATA**

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





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

Effective date of this revaluation is 4/1/20.

Sales that occurred between 4/1/2018 and 4/30/20 were used in the preliminary analysis.

Sales that occurred between 4/1/2018 and 8/25/20 were used in the final analysis. Sales after 6/1/20 may not have been visited for verification.

A total of 54 qualified sales were used in the preliminary analysis/testing & 67 qualified sales were used in the final analysis/testing.

## **B. Qualified & Unqualified Sales Report**

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

The sales list includes the following abbreviations, defined here:

LC=Land Use Code

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

NC=Neighborhood Code

A	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.

**Grafton Sales Analysis Report**

Ratio	Map	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Trended	Assessment	I	Q	Unqualified Description	Prior Year Assessment
	Sale Note							Eff. Area	Sale Price		Sale Date			Grantor	
1.320	000001	000108	000001	01	2.01	R1	E	RSA	E	\$ 181,000	\$ 238,900	I	Q	MEGWOOD LLC	\$ 258,100
								3,361			06/09/2020				
0.988	000001	000335	000000	01	2.01	R1	E	MHS	A	\$ 84,000	\$ 83,000	I	Q	CLARK SR. KENNETH	\$ 61,200
								1,293			04/29/2020				
1.134	000002	000817	000000	01	6.30	R1	E	RSA	C	\$ 220,676	\$ 250,200	I	Q	JOHNSON LINDA D	\$ 189,500
								2,620			08/19/2019				
0.978	000005	000736	000000	01	0.40	R1W	D	RSA	D	\$ 273,000	\$ 266,900	I	Q	POWER THOMAS F	\$ 159,200
	SALE INCL 5-737							1,715			06/05/2020				
0.980	000006	000154	000001	01	17.50	R1	E	RSA	D	\$ 770,000	\$ 754,700	I	Q	NEW ENGLAND FORESTRY F	\$ 502,300
	SALE INCL 6-154-1 & 6-1052							3,406			04/06/2020				
0.932	000006	000168	000002	01	2.01	R1	F	RSA	A	\$ 211,759	\$ 197,300	I	Q	HAMILTON JONATHAN CHAR	\$ 148,300
								1,656			12/17/2019				
1.086	000006	000456	000003	01	5.11	R1	E	RSA	D	\$ 280,445	\$ 304,500	I	Q	SMITH WILLIAM J	\$ 270,600
								3,667			10/10/2019				
0.821	000006	000575	000001	01	6.40	R1A	E	RSA	C	\$ 243,484	\$ 199,900	I	Q	HARP CHRISTOPHER T	\$ 149,600
								1,245			01/15/2019				
0.937	000006	000575	000002	01	3.50	R1A	E	RSA	C	\$ 200,659	\$ 188,000	I	Q	HAINES JENNIFER	\$ 146,800
								1,347			11/02/2018				
1.006	000006	000842	000001	01	11.43	R1	E	RSA	B	\$ 216,713	\$ 218,000	I	Q	COLLINS GERALD	\$ 182,500
								2,005			03/20/2020				
0.830	000007	000288	000000	01	31.00	R1	E	RSA	B	\$ 233,068	\$ 193,500	I	Q	O'BRIEN JOHN F	\$ 160,800
								1,007			10/24/2018				
0.950	000009	000502	000000	01	8.00	R1W	D	RSA	E	\$ 607,258	\$ 576,600	I	Q	SALMONA RICCARDO	\$ 431,800
								4,514			11/05/2018				
1.073	000011	000101	000000	01	1.30	R1	E	RSA	E	\$ 111,247	\$ 119,400	I	Q	VIDAL SAMUAL	\$ 107,400
								993			01/11/2019				
0.991	000011	000203	000000	01	3.10	R1	E	RSA	B	\$ 181,220	\$ 179,600	I	Q	KEM SHIRLEY	\$ 137,000
								1,918			08/31/2018				
0.929	000011	000331	000000	01	10.00	R1	E	RSA	A	\$ 201,775	\$ 187,400	I	Q	RUSSELL CONRAD L	\$ 150,200
								1,053			11/20/2019				
1.047	000011	000799	000000	01	1.04	R1	E	MHS	A	\$ 70,020	\$ 73,300	I	Q	BABBITT III, LEWIS C	\$ 55,800
								1,147			07/19/2019				
0.858	000011	000884	000001	01	25.00	R1	E	RSA	B	\$ 284,422	\$ 244,100	I	Q	SNOW REVOCABLE TRUST	\$ 200,700
								1,631			09/09/2019				
0.911	000011	000884	000003	01	2.01	R1	E	RSA	D	\$ 255,769	\$ 233,000	I	Q	GOULD KEVIN	\$ 189,000
								2,180			08/20/2018				
0.963	000011	001046	000000	01	17.10	R1	E	RSA	C	\$ 252,137	\$ 242,900	I	Q	LINES STEVE V	\$ 199,700
								2,062			04/23/2019				
0.905	000012	000174	000000	01	21.80	R1	E	RSA	B	\$ 172,079	\$ 155,700	I	Q	MURPHY MICHAEL J	\$ 136,800
								879			03/13/2019				

Ratio	Map Sale Note	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Trended Sale Price	Assessment Sale Date	I	Q	Unqualified Description Grantor	Prior Year Assessment
1.140	000012	000242	000000	01	3.10	R1	E			\$ 23,425	\$ 26,700	V	Q	ARTHUR RONALD	\$ 23,000
1.061	000012	000305	000000	01	1.40	R1	E	RSA	B	\$ 139,306	\$ 147,800	I	Q	GALLUP FAMILY REAL EST	\$ 118,000
0.954	000012	000642	000000	01	0.60	R1	E	RSA	B	\$ 117,657	\$ 112,300	I	Q	SFORZA MICHAEL	\$ 89,500
1.055	000012	000656	000004	01	5.32	R1	E	RSA	C	\$ 145,749	\$ 153,700	I	Q	LEE, ALISON M	\$ 125,400
1.016	000012	000769	000005	01	14.40	R1	E			\$ 70,000	\$ 71,100	V	Q	SCHILLING MATTHEW	\$ 48,900
0.849	000012	001020	000001	01	2.11	R1	E	MHS	A	\$ 137,651	\$ 116,900	I	Q	SARGENT WILLIAM F	\$ 87,800
0.898	000012	001027	000004	01	20.82	R1	E			\$ 76,733	\$ 68,900	V	Q	DEVENNEY, BRETT	\$ 45,100
1.001	000012	001027	0004-1	01	5.29	R1	E			\$ 33,251	\$ 33,300	V	Q	SULLIVAN, EDWARD	\$ 42,800
1.097	000013	000081	000000	01	1.30	R1	D	MHS	A	\$ 58,086	\$ 63,700	I	Q	MAYNARD, MILDRED A	\$ 47,600
0.999	000014	000127	000000	01	16.92	R1	D	RSA	A	\$ 176,733	\$ 176,600	I	Q	GALE DAVID	\$ 125,900
1.008	000014	000273	000000	01	2.35	R1	E	MHD	A	\$ 160,553	\$ 161,800	I	Q	EVANS FREDERICK F	\$ 148,200
1.102	000014	000315	000000	01	95.00	R1	E	RSA	C	\$ 401,291	\$ 442,300	I	Q	LEBLANC RAYMOND V	\$ 378,400
1.108	000014	000573	000000	01	0.80	R1	E	RSA	A	\$ 139,217	\$ 154,200	I	Q	CAVANAUGH, DAVID P	\$ 131,200
1.071	000014	000648	000002	01	7.40	R1	E	RSA	D	\$ 253,109	\$ 271,000	I	Q	CACCIATORE MATTHEW C	\$ 225,900
0.868	000014	000824	000002	01	6.40	R1	E	RSA	B	\$ 235,017	\$ 204,000	I	Q	SEAMANS THOMAS	\$ 158,200
0.980	000014	000960	000000	01	0.40	R1	E	MHS	A	\$ 73,188	\$ 71,700	I	Q	CAVANAUGH, DAVID P	\$ 99,300
0.975	000015	000015	000000	01	7.30	R1	C	RSA	C	\$ 160,890	\$ 156,800	I	Q	AYRES SHEILA C	\$ 110,200
1.076	000015	000146	000000	01	1.00	R1	E	RSA	A	\$ 25,000	\$ 26,900	I	Q	CLOUGH FRANK	\$ 30,000
0.968	000015	000238	000000	01	1.20	R1	E	RSA	B	\$ 47,533	\$ 46,000	I	Q	MELO FELICIA	\$ 61,300
1.134	000015	000327	000000	01	7.20	R1	C	RSA	C	\$ 65,000	\$ 73,700	I	Q	DILLON, KEVIN T	\$ 80,400

Ratio	Map	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Trended	Assessment	I	Q	Unqualified Description	Prior Year Assessment
	Sale Note							Eff. Area		Sale Price	Sale Date			Grantor	
1.000	000015	000765	000000	01	6.80	R1	E			\$35,000	\$35,000	V	Q	RAYHALL VICTOR L	\$27,600
1.110	000016	000432	000000	01	5.12	R1	E	RSA	A	\$116,897	\$129,800	I	Q	HARKINS EDWARD A	\$105,400
								1,358			09/24/2018				
0.849	000016	000515	000000	01	2.30	R1	E	MHS	A	\$106,841	\$90,700	I	Q	KENYON REV TRUST, MERL	\$57,400
								1,017			04/23/2018				
0.928	000016	000708	000000	01	56.30	R1	E	RSA	B	\$280,000	\$259,700	I	Q	ROWE SUSANNE M	\$189,000
	CU - OK TO USE!!!!!!!!!!!!							1,225			08/17/2020				
1.026	000017	000233	000001	01	5.50	R1	E			\$28,960	\$29,700	V	Q	KENYON, MERLE	\$30,200
											06/26/2018				
1.030	000017	000248	000000	01	22.00	R1	D			\$57,564	\$59,300	I	Q	LISBY FAMILY TRUST C/O	\$48,600
											01/02/2020				
0.885	000017	000426	000000	01	6.10	R1	E	RSA	C	\$290,643	\$257,300	I	Q	DEMERS DANIEL J	\$190,000
								1,768			10/22/2019				
0.917	000017	000441	001-02	01	5.05	R1	E	RSA	B	\$253,994	\$232,800	I	Q	MARTIN JAMES R	\$199,700
								2,221			07/16/2018				
0.906	000017	000490	000000	01	7.10	R1	D	RSA	E	\$210,343	\$190,500	I	Q	BASSANI, CHESTER FLORI	\$148,900
								1,735			09/19/2018				
1.237	000017	000781	000000	01	0.70	R1	E	RSA	D	\$71,732	\$88,700	I	Q	DEROO TRUSTEE, ROBERT	\$85,300
								1,407			04/18/2019				
1.146	000017	001023	000000	01	3.10	R2	E	RSA	B	\$210,452	\$241,200	I	Q	WHITE DONNA L	\$194,700
								2,832			09/20/2019				
1.225	000017	001208	000001	01	16.45	R1	E			\$41,317	\$50,600	V	Q	WALLACE WILLIAM	\$55,400
											10/22/2018				
1.230	000019	000386	000000	01	33.70	R1	C			\$40,000	\$49,200	V	Q	THERIAULT & SONS REALT	\$51,700
											06/19/2020				
1.047	000020	000784	000000	01	4.20	R1	E	RSA	C	\$253,420	\$265,300	I	Q	HOLMES LLOYD A	\$188,900
	SALE INCL 20-1082							2,654			10/03/2019				
0.959	000021	000361	002-03	01	34.40	R1	E			\$57,848	\$55,500	V	Q	SEIDLICH URSULA AND RA	\$50,100
											06/24/2019				
0.988	000021	000639	000008	01	5.49	R1	E	RSA	B	\$138,050	\$136,400	I	Q	DUFORD ARMAND D	\$96,800
								1,027			09/11/2019				
0.871	00006R	000050	000000	01	0.50	R1W	E	RSA	B	\$343,233	\$298,800	I	Q	GOBEL, MARIA V	\$257,400
								1,752			11/08/2018				
0.907	00006R	000778	000000	01	0.30	R1	E	RSA	B	\$168,448	\$152,700	I	Q	MARRIER DAVID	\$97,800
	SALE PRICE =\$150K FOR HSE & \$10K FOR WF LOT; ASSMT FOR							870			12/26/2018				
1.242	00010S	000148	000000	01	0.90	R1A	C			\$12,000	\$14,900	V	Q	PHELPS EDDIE L	\$20,200
											06/16/2020				
1.041	00010S	000758	000000	01	1.32	R1W	C	RSA	C	\$98,376	\$102,400	I	Q	MCKEON LEWIS	\$101,300
								685			07/12/2018				

Ratio	Map	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Trended	Assessment	I	Q	Unqualified Description	Prior Year Assessment	
	Sale Note							Eff. Area		Sale Price	Sale Date		Q	Grantor		
1.036	00011A	000056	000000	01	0.60	R1W	E			\$ 45,000	08/10/2020	\$ 46,600	V	Q	BELLOMO TRUSTEE, GERAL	\$ 33,000
	SALE INCL 11A-56 & 11A-57; OK TO USE!!!!!!!!!!!!															
0.967	00011A	000718	000000	01	0.40	R1	E			\$ 12,000	07/13/2020	\$ 11,600	V	Q	KACZMARSKI MARY ANN (L	\$ 15,100
1.000	00011B	000324	000000	01	2.01	R1	E	RSA	B	\$ 188,053	11/04/2019	\$ 188,000	I	Q	STOLTZFUS TIAUNA	\$ 155,700
								2,442								
1.034	00011E	000785	000001	01	0.43	R1	E	RSA	A	\$ 90,820	01/10/2020	\$ 93,900	I	Q	DEROCHE PAUL J	\$ 81,500
	SALE INCLUDES 11E-785-1 & 11E785-2															
0.753	00015C	000036	000000	01	0.40	R1A	C			\$ 17,000	08/05/2020	\$ 12,800	V	Q	PARKHURST, JR RAY E	\$ 17,100
1.091	00015C	000354	000000	01	0.70	R1W	C	RSA	C	\$ 216,515	11/18/2019	\$ 236,200	I	Q	MCCADDEN THOMAS L	\$ 176,400
	SALE INCL 15C-849															
1.008	00016D	000345	000000	01	0.50	R1	E	RSA	C	\$ 199,042	05/11/2018	\$ 200,700	I	Q	MCKINNEY MICHAEL A	\$ 172,300
								2,189								

**Grafton Sales Analysis Report**

Ratio	Map	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Trended	Assessment	I	Q	Unqualified Description	Prior Year Assessment
	Sale Note							Eff. Area	Sale Price		Sale Date			Grantor	
2.855	000001	000034	000000	01	59.90	R1	E	RSA	B	\$ 82,053	\$ 234,300	I	U	FAMILY/RELAT GRNTR/E BARBAGALLO ESTATE OF	\$ 194,600
								1,597			09/09/2019				
229,009.872	000001	000034	000000	01	59.90	R1	E	RSA	B	\$ 1	\$ 234,300	I	U	FAMILY/RELAT GRNTR/E BARBAGALLO RONALD	\$ 194,600
								1,597			09/23/2019				
2.377	000001	000035	000000	01	42.30	CUUL	E			\$ 82,053	\$ 195,000	V	U	FAMILY/RELAT GRNTR/E BARBAGALLO ESTATE OF J	\$ 125,600
											09/09/2019				
190,597.205	000001	000035	000000	01	42.30	CUUL	E			\$ 1	\$ 195,000	V	U	FAMILY/RELAT GRNTR/E BARBAGALLO RONALD	\$ 125,600
											09/23/2019				
1.165	000001	000108	000001	01	2.01	R1	E	RSA	E	\$ 204,980	\$ 238,900	I	U	IMPROVED POST SALE ROBERTS JOSEPH	\$ 258,100
	SUBDIVIDED AFTER SALE;							3,361			10/31/2019				
30.592	000001	000109	000000	01	20.00	CUUO	C			\$ 1,115	\$ 34,100	V	U	FAMILY/RELAT GRNTR/E BRYSON FREDERICK	\$ 37,900
											03/26/2020				
33,987.840	000001	000109	000000	01	20.00	CUUO	C			\$ 1	\$ 34,100	V	U	FAMILY/RELAT GRNTR/E BRYSON FREDERICK	\$ 37,900
											03/26/2020				
76,835.945	000001	000285	000000	01	7.70	R1	E	RSA	B	\$ 1	\$ 81,400	I	U	FAMILY/RELAT GRNTR/E LECUYER PATRICIA H	\$ 57,300
								395			10/09/2018				
0.032	000002	000004	000000	01	0.13	R1	E			\$ 27,846	\$ 900	V	U	FAMILY/RELAT GRNTR/E DUGAN LEON	\$ 1,300
											01/17/2019				
287,064.492	000002	000593	000000	01	26.50	RIW	E	RSA	C	\$ 1	\$ 309,800	I	U	FAMILY/RELAT GRNTR/E EVERTS NOEL	\$ 213,500
								1,131			04/02/2018				
0.077	000002	000856	000000	01	16.60	R1	X			\$ 278,018	\$ 21,300	V	U	MULTI-TOWN PROPERTY CHAMBERLIN ROGER M	\$ 24,500
	SALE INCLUDES PROPERTY IN ORANGE, NH										07/16/2018				
1.104	000003	000517	000000	01	7.58	R1	E	RSA	C	\$ 162,897	\$ 179,900	I	U	DEED INLIEU FORECLSR BRYDA FRANK S	\$ 143,200
								1,364			01/10/2020				
1.115	000003	000517	000000	01	7.58	R1	E	RSA	C	\$ 161,300	\$ 179,900	I	U	DEED INLIEU FORECLSR DELNICKI/BRYDA	\$ 143,200
	CONFIRMING 1/10/20 DEED;							1,364			05/19/2020				
1.241	000003	000517	000000	01	7.58	R1	E	RSA	C	\$ 145,000	\$ 179,900	I	U	FINANCIAL CO GRNTR/E SECRETARY OF HOUSING &	\$ 143,200
								1,364			05/29/2020				
0.752	000003	000766	000000	01	4.00	R1	E	RSA	B	\$ 212,701	\$ 160,000	I	U	DEED INLIEU FORECLSR REED ESTATE OF FRED A	\$ 152,500
								1,433			10/09/2018				
1.256	000003	000766	000000	01	4.00	R1	E	RSA	B	\$ 127,389	\$ 160,000	I	U	DEED INLIEU FORECLSR FEDERAL NATIONAL MORTG	\$ 152,500
								1,433			12/31/2018				
1.133	000003	000766	000000	01	4.00	R1	E	RSA	B	\$ 141,237	\$ 160,000	I	U	INSUF CNT MKT EXPOSUR HOGNE JOHAN L	\$ 152,500
	BOUGHT LOW FROM BANK AND QUICK FLIP, PRICED LOW T							1,433			02/12/2019				
32,800.000	000005	000156	000000	01	12.20	R1	D			\$ 1	\$ 32,800	V	U	TAX SALE PARENT/TAX COLLECTOR	\$ 29,800
											08/17/2020				
0.085	000005	000633	000000	01	4.80	R1	B			\$ 153,465	\$ 13,100	V	U	MPC-CAN SELL SEPRTY GOSSELIN, PRISCILLA	\$ 17,600
	SALE INCL 5-633 & 10-680										09/26/2019				
116,700.000	000005	000712	000000	01	12.50	R1	D	RSA	D	\$ 1	\$ 116,700	I	U	TAX SALE PARENT/TAX COLLECTOR	\$ 91,600
								1,683			08/17/2020				

Ratio	Map	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Trended	Assessment	I	Q	Unqualified Description	Prior Year Assessment
	Sale Note							Eff. Area		Sale Price	Sale Date			Grantor	
0.008	000005	000737	000000	01	0.20	R1	D			\$ 273,000	\$ 2,200	I	U	MPC-CANT SELL SEPRITL POWER THOMAS F	\$ 2,800
78,275.226	000005	000803	000000	01	60.30	CUMH	D			\$ 1	\$ 80,600	V	U	FAMILY/RELAT GRNTR/E RUGGLES MINING CO INC	\$ 71,800
0.158	000005	000803	000000	01	60.30	CUMH	D			\$ 511,550	\$ 80,600	V	U	MPC-CAN SELL SEPRITLY RUGGLES MINE, INC	\$ 71,800
0.587	000005	000805	000000	01	151.20	CI	D	CST	C	\$ 511,550	\$ 300,300	I	U	MPC-CAN SELL SEPRITLY RUGGLES MINE, INC.	\$ 258,600
571,926.428	000006	000154	000001	01	17.50	R1	E	RSA	D	\$ 1	\$ 590,800	I	U	ESTATE SALE/FDCY COV STROOP/ESTATE	\$ 502,300
2.213	000006	000168	000000	01	24.30	R1	E	RSA	A	\$ 97,358	\$ 215,500	I	U	FORECLOSURE SPERRY GLENN E	\$ 168,500
3.019	000006	000168	000000	01	24.30	R1	E	RSA	A	\$ 71,386	\$ 215,500	I	U	FINANCIAL CO GRNTR/E U.S. BANK NATIONAL ASS	\$ 168,500
127,400.000	000006	000175	000000	01	1.80	R1	E	MHD	A	\$ 1	\$ 127,400	I	U	FAMILY/RELAT GRNTR/E GAMMON JASON R	\$ 115,500
114,018.692	000006	000457	000000	01	15.50	R1	E	MHC	A	\$ 1	\$ 115,900	I	U	FAMILY/RELAT GRNTR/E SMITH, SCOTT A	\$ 76,400
3.718	000006	000493	000000	01	7.70	R1	E	RSA	C	\$ 36,877	\$ 137,100	I	U	FINANCIAL CO GRNTR/E DEUTSCHE BANK NATIONAL	\$ 114,400
3.095	000006	000493	000000	01	7.70	R1	E	RSA	C	\$ 44,290	\$ 137,100	I	U	FORECLOSURE GOAMERICA, LLC	\$ 114,400
0.823	000006	000575	000014	01	6.90	R1A	E	RSA	C	\$ 276,731	\$ 227,800	I	U	MPC-CAN SELL SEPRITLY ANDERSON TRAVIS W	\$ 187,300
215,027.374	000006	000575	000014	01	6.90	R1A	E	RSA	C	\$ 1	\$ 227,800	I	U	FAMILY/RELAT GRNTR/E SAVELL KENNETH	\$ 187,300
0.252	000006	000575	000015	01	6.40	R1A	E	RSA	C	\$ 276,731	\$ 69,600	V	U	MPC-CAN SELL SEPRITLY ANDERSON TRAVIS W	\$ 125,000
341,739.381	000006	000793	000000	01	64.70	R1	E	RSA	C	\$ 1	\$ 356,400	I	U	FAMILY/RELAT GRNTR/E BURRINGTON JUNE L	\$ 287,400
56,447.045	000006	000818	000001	01	1.86	R1	E	RSA	B	\$ 1	\$ 59,800	V	U	BOUNDARY ADJUSTMT HARPER JESSICA	\$ 151,400
60,411.554	000006	000818	000006	01	5.03	R1	E	RSA	A	\$ 1	\$ 64,000	V	U	BOUNDARY ADJUSTMT HARPER, CHRISTPHER & J	\$ 142,500
1.832	000006	000842	000003	01	14.66	R1	E			\$ 25,000	\$ 45,800	V	U	ESTATE SALE/FDCY COV PARKER PLACE, LLC	\$ 46,700
105,319.564	000006	001024	000000	01	0.20	R1W	E	RSA	B	\$ 1	\$ 108,100	I	U	FAMILY/RELAT GRNTR/E WOITOWICZ DAVID	\$ 96,600
158,664.085	000006	001052	000000	01	10.30	CUUW	E			\$ 1	\$ 163,900	V	U	ESTATE SALE/FDCY COV STROOP/ESTATE	\$ 98,000



Ratio	Map	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Trended	Assessment	I	Q	Unqualified Description	Prior Year Assessment
	Sale Note							Eff. Area	Sale Price		Sale Date			Grantor	
0.213	000006	001052	000000	01	10.30	CUUW	E			\$ 770,000	\$ 163,900	V	U	MPC-CAN SELL SEPRITLY NEW ENGLAND FORESTRY F	\$ 98,000
183,155.857	000007	000289	000002	01	2.60	R1	E	RSA	A	\$ 1	\$ 189,200	I	U	FAMILY/RELAT GRNTR/E DAIGLE GHISLAIN	\$ 160,400
2.048	000007	000289	000002	01	2.60	R1	E	RSA	A	\$ 92,376	\$ 189,200	I	U	FAMILY/RELAT GRNTR/E DAIGLE RICHARD E	\$ 160,400
8,740.410	000007	000358	000000	01	0.20	EX-M	E			\$ 1	\$ 9,000	V	U	GOVMT AGENCY GRNTR/E GRAY/TAX COLLECTOR	\$ 10,000
3.373	000007	000634	000000	01	0.84	R1	E	MHS	A	\$ 17,964	\$ 60,600	I	U	LNDLRD/TENANT SALE DAIGLE GHISLAIN	\$ 45,000
3.263	000007	000635	000000	01	0.84	R1	E	MHD	A	\$ 28,688	\$ 93,600	I	U	FORECLOSURE LEDYARD NATIONAL BANK/	\$ 86,400
1.866	000007	000635	000000	01	0.84	R1	E	MHD	A	\$ 50,165	\$ 93,600	I	U	INSUFcnt MKT EXPOSUR PHELPS JAMES	\$ 86,400
306,100.000	000007	000772	000000	01	27.80	R1	E	MHS	A	\$ 1	\$ 306,100	I	U	FAMILY/RELAT GRNTR/E CHAMPAGNE THOMAS	\$ 182,100
166,326.909	000007	000864	000000	01	13.00	R1	E	RSA	C	\$ 1	\$ 179,500	I	U	DIVORCE PRty GRNTR/E WHITNEY GARY S	\$ 153,200
2,038.547	000007	000890	000000	01	1.10	CUWL	E			\$ 1	\$ 2,200	V	U	MPC-CAN SELL SEPRITLY WHITNEY GARY S	\$ 2,000
1.240	000009	000334	000000	01	8.10	R1	D	MHC	B	\$ 37,657	\$ 46,700	V	U	MULTI-TOWN PROPERTY PAQUETTE NORMAND	\$ 48,400
74,876.178	000010	000405	000000	01	31.00	CUUO	E			\$ 1	\$ 77,100	V	U	FAMILY/RELAT GRNTR/E HAAS RUTH	\$ 60,300
0.357	000010	000680	000000	01	6.40	R1	D			\$ 153,465	\$ 54,800	V	U	MPC-CAN SELL SEPRITLY GOSELIN, PRISCILLA	\$ 33,900
42,270.644	000010	000681	000000	01	29.50	R1	C			\$ 1	\$ 45,200	V	U	FAMILY/RELAT GRNTR/E KAMINSKI JAMES	\$ 60,800
45,109.119	000010	000806	000000	01	12.40	CUMH	D			\$ 1	\$ 46,300	V	U	FAMILY/RELAT GRNTR/E RUGGLES MINING CO INC	\$ 39,300
0.091	000010	000806	000000	01	12.40	CUMH	D			\$ 511,550	\$ 46,300	V	U	MPC-CAN SELL SEPRITLY RUGGLES MINE, INC	\$ 39,300
206,654.124	000011	000065	000003	01	16.60	R1	E	RSA	A	\$ 1	\$ 208,700	I	U	FAMILY/RELAT GRNTR/E BENNETT ELDON R	\$ 156,700
158,851.580	000011	000180	000002	01	2.71	R1	D	RSA	B	\$ 1	\$ 159,900	I	U	FAMILY/RELAT GRNTR/E SMITH BEVERLY	\$ 131,000
2.361	000011	000180	000004	01	8.90	R1	D			\$ 26,815	\$ 63,300	V	U	MPC-CAN SELL SEPRITLY BOULGER CHRISTOPHER	\$ 63,300
63,679.714	000011	000180	000004	01	8.90	R1	D			\$ 1	\$ 64,100	I	U	FAMILY/RELAT GRNTR/E WEBSTER PHILIP J	\$ 63,300
6/18 SALE INCLUDES MAP 11 LOT 180-5 (SEPARATE DEEDS)															
CORRECTIVE WARRANTY DEED															

Ratio	Map	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Trended	Assessment	I	Q	Unqualified Description	Prior Year Assessment
	Sale	Note						Eff. Area		Sale Price	Sale Date			Grantor	
2.332	000011	000180	000005	01	9.00	R1	D	MHS	A	\$ 62,211	\$ 145,100	I	U	MPC-CAN SELL SEPRITLY BOULGER CHRISTOPHER	\$ 147,600
6/18 SALE INCLUDES MAP 11 LOT 180-4 (SEPARATE DEEDS) 1,171															
144,148,619	000011	000180	000005	01	9.00	R1	D	MHS	A	\$ 1	\$ 145,100	I	U	FAMILY/RELAT GRNTR/E WEBSTER PHILIP J	\$ 147,600
1,171															
95,900,000	000011	000332	000001	01	2.20	R1	E	MHS	A	\$ 1	\$ 95,900	I	U	ESTATE SALE/FDCY COV FLAD ESTATE OF RALPH E	\$ 73,300
927															
669,088	000011	000337	000000	01	0.10	R1	E			\$ 1	\$ 700	V	U	FAMILY/RELAT GRNTR/E DISBROW ANDREW V	\$ 900
02/19/2019															
187,344,676	000011	000339	000000	01	14.00	R2	E	RMF	C	\$ 1	\$ 196,000	I	U	FAMILY/RELAT GRNTR/E DISBROW ANDREW V	\$ 155,300
3,102															
6,625	000011	000531	000000	01	39.40	R1	E	RSA	B	\$ 26,898	\$ 178,200	I	U	UNCLASSFYD EXCLUSION YAPP PETER A	\$ 125,000
1,077															
168,734,021	000011	000531	000000	01	39.40	R1	E	RSA	B	\$ 1	\$ 178,200	I	U	FAMILY/RELAT GRNTR/E GAUDET TIFFANY	\$ 125,000
1,077															
3,564,709	000011	000555	000000	01	10.20	CUUL	E			\$ 1	\$ 3,600	V	U	FAMILY/RELAT GRNTR/E BENNETT ELDON R	\$ 3,300
01/22/2020															
117,000,000	000011	000581	000000	01	2.50	R1	E	RSA	C	\$ 1	\$ 117,000	I	U	TAX SALE BEEBE/TAX COLLECTOR	\$ 86,000
966															
191,869,301	000011	000950	000000	01	12.30	R1	E	RSA	C	\$ 1	\$ 202,000	I	U	DIVORCE PRTY GRNTR/E HANSCOM CHARLES R	\$ 163,700
1,561															
1.344	000011	000953	000000	01	1.30	R1	E	RSA	E	\$ 124,409	\$ 167,200	I	U	REL/CHAR/EDU GRNTR/E CONGREGATIONAL CHRISTI	\$ 130,000
MLS NOTES \$24K+ GIFT OF EQUITY TO CHURCH MEMBER 2,177															
0.000	000011	001036	00002T	01	0.00	C1	E			\$ 142,425	\$ 0	V	U	EASEMENT/BOATSLIPS FREIHEITWEG HOLDINGS L	\$ 171,000
GRANTOR SIGNED ON MAY 4, 2018 AND GRANTEE SIGNED J 04/03/2019															
86,397,749	000011	001050	000000	01	17.60	CUUH	E			\$ 1	\$ 92,100	V	U	FAMILY/RELAT GRNTR/E PERRY GEORGE F	\$ 67,700
08/22/2018															
8.462	000011	001154	000000	01	0.50	R1	E	RSA	E	\$ 7,162	\$ 60,600	I	U	OTHER FORCED SALE PEACEFUL ASSEMBLY CHUR	\$ 55,100
4,343															
117,051,047	000011	001180	000000	01	8.20	R1	C	RSA	A	\$ 1	\$ 121,300	I	U	FAMILY/RELAT GRNTR/E CONNOLLY, TERESE ANN	\$ 88,400
887															
161,350,844	000011	001239	000000	01	9.50	R1	E	RSA	B	\$ 1	\$ 172,000	I	U	FAMILY/RELAT GRNTR/E DELL ERBA CHRISTINE M	\$ 134,700
1,427															
1.507	000012	000186	000000	01	1.60	R1	E	RSA	C	\$ 66,287	\$ 99,900	I	U	UNCLASSFYD EXCLUSION COLBY KATHLEEN	\$ 146,900
2,582															
98,278,406	000012	000186	000000	01	1.60	R1	E	RSA	C	\$ 1	\$ 99,900	I	U	FAMILY/RELAT GRNTR/E CONNOR THOMAS A	\$ 146,900
2,582															
177,767,355	000012	000196	000000	01	199.10	CUUW	E			\$ 1	\$ 189,500	V	U	FAMILY/RELAT GRNTR/E FORSHEE ROBERT H	\$ 155,200
08/24/2018															
4.402	000012	000239	000000	01	1.40	R1	E	RSA	D	\$ 35,578	\$ 156,600	I	U	ESTATE SALE/FDCY COV DUEFIELD JR ESTATE OF,	\$ 124,200
1,800															
11/25/2019															

Ratio	Map	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Trended	Assessment	I	Q	Unqualified Description	Prior Year Assessment
	Sale Note							Eff. Area		Sale Price	Sale Date			Grantor	
10,807.681	000012	000303	000000	01	1.90	CUFL	E			\$ 1	\$ 11,200	V	U	FAMILY/RELAT GRNTR/E GALLUP FAMILY REAL EST	\$ 10,100
242,111.358	000012	000306	000000	01	36.50	R1	E	RSA	C	\$ 1	\$ 250,900	I	U	FAMILY/RELAT GRNTR/E GALLUP FAMILY REAL EST	\$ 193,700
236,811.139	000012	000536	000000	01	98.40	R1	E	RSA	B	\$ 1	\$ 241,500	I	U	UNCLASSFYD EXCLUSION LONG TRUSTEE, MARGARET	\$ 198,100
61,179.195	000012	000656	000000	01	8.93	R1	E	RSA	B	\$ 1	\$ 63,400	V	U	FAMILY/RELAT GRNTR/E WHITE FRANK	\$ 48,500
124,368.749	000012	000725	000000	01	1.10	R1	E	RSA	C	\$ 1	\$ 125,600	I	U	FAMILY/RELAT GRNTR/E ZANI MICHAEL D	\$ 94,000
225,800.000	000012	000769	000001	01	8.84	R1	E	RSA	B	\$ 1	\$ 225,800	I	U	FAMILY/RELAT GRNTR/E ST LAURENT, TRUSTEE RO	\$ 174,500
225,800.000	000012	000769	000001	01	8.84	R1	E	RSA	B	\$ 1	\$ 225,800	I	U	FAMILY/RELAT GRNTR/E ST LAURENT, ROBERT	\$ 174,500
244,400.000	000012	000769	000006	01	18.60	R1	E	RSA	B	\$ 1	\$ 244,400	I	U	FAMILY/RELAT GRNTR/E LAMOUREUX DANIEL J	\$ 197,300
51,284.566	000012	000786	000000	01	77.10	CUUH	X			\$ 1	\$ 52,300	V	U	UNCLASSFYD EXCLUSION LONG TRUSTEE, MARGARET	\$ 46,200
428,148.441	000012	000850	000000	01	3.73	R1	E	RSA	C	\$ 1	\$ 433,800	I	U	FAMILY/RELAT GRNTR/E THERRIN ESTATE OF JEA	\$ 378,200
67,344.346	000012	001027	000004	01	20.82	R1	E			\$ 1	\$ 68,900	V	U	FAMILY/RELAT GRNTR/E BARTOLDUS ANTON J	\$ 45,100
32,939.107	000012	001027	0004-1	01	5.29	R1	E			\$ 1	\$ 33,700	I	U	FAMILY/RELAT GRNTR/E BARTOLDUS ANTON J	\$ 42,800
13,126.727	000012	001130	000000	01	5.50	R1	E			\$ 1	\$ 13,300	V	U	FAMILY/RELAT GRNTR/E THERRIN ESTATE OF JEA	\$ 12,100
296,092	000012	001140	000000	01	0.70	R1	X			\$ 1	\$ 300	V	U	FAMILY/RELAT GRNTR/E THERRIN ESTATE OF JEA	\$ 400
1,569	000013	000099	000000	01	2.00	R1	D	MHC	A	\$ 42,772	\$ 67,100	I	U	IMPROVED POST SALE YEOMANS, KENNETH E	\$ 45,900
125,662.236	000013	000360	000000	01	16.00	R1	D	RSA	A	\$ 1	\$ 135,200	I	U	FAMILY/RELAT GRNTR/E LABASTIE DANIEL	\$ 96,400
24,298.161	000013	000363	000000	01	1.88	R1	E			\$ 1	\$ 25,100	V	U	DIVORCE PRTY GRNTR/E FROST SEAN A	\$ 33,200
26,137.464	000013	000885	000005	01	5.25	R1	E			\$ 1	\$ 27,000	V	U	DIVORCE PRTY GRNTR/E FROST SEAN A	\$ 24,600
0.943	000013	000885	000005	01	5.25	R1	E			\$ 28,647	\$ 27,000	V	U	ABUTTER SALE DUGAN APRIL	\$ 24,600
63,100.000	000014	000073	000000	01	34.00	R1	E			\$ 1	\$ 63,100	V	U	FAMILY/RELAT GRNTR/E BOND CHARLES R	\$ 57,000

Ratio	Map	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Trended	Assessment	I	Q	Unqualified Description	Prior Year Assessment
	Sale Note							Eff. Area		Sale Price	Sale Date			Grantor	
63,100,000	000014	000073	000000	01	34.00	R1	E			\$1	\$63,100	V	U	FAMILY/RELAT GRNTR/E BOND, LOIS	\$57,000
1,408	000014	000127	000000	01	16.92	R1	D	RSA	A	\$125,399	\$176,600	I	U	DEED INLIEU FORECLOS	
	GRANTEE HELD MORTGAGE FOR \$119,000										09/10/2018			HUFAULT DONALD K	\$125,900
160,213,883	000014	000273	000000	01	2.35	R1	E	MHD	A	\$1	\$161,800	I	U	UNK PERSONAL PROPERTY	
	MH								1,917		01/14/2020			HONEYMOON MOBILE SALES	\$148,200
212,394,587	000014	000418	000000	01	24.35	R1	E	RSA	A	\$1	\$216,600	I	U	FAMILY/RELAT GRNTR/E	
									1,687		10/21/2019			STONE ERIC	\$152,800
14,440	000014	000418	000000	01	24.35	R1	E	RSA	A	\$15,000	\$216,600	I	U	BOUNDARY ADJUSTMT	
	21.677 ACRES FROM 14-824-1;										04/20/2020			SEAMANS ESTATE	\$152,800
47,300,000	000014	000648	000005	01	10.90	R1	E	MHC	A	\$1	\$47,300	I	U	FAMILY/RELAT GRNTR/E	
									252		06/12/2020			JONES JONATHAN	\$46,300
1,721	000014	000648	000007	01	15.80	R1	E	MHD	A	\$75,000	\$129,100	I	U	INSUF CNT MKT EXPOSUR	
	NO EVIDENCE OF MARKETING-PRIVATE SALE WELL BELOW 1.241										07/30/2020			EDMISTON III ARTHUR	\$109,200
1,206	000015	000053	000000	01	104.00	R1	D	MHC	A	\$210,000	\$253,300	I	U	ABUTTER SALE	
									228		06/01/2020			MARY ELLEN FOTI TRUST	\$173,800
6,758	000015	000275	000002	01	5.37	R1	E	RSA	B	\$29,756	\$201,100	I	U	GOVMT AGENCY GRNTR/E	
									2,960		09/21/2018			GRAFTON, TOWN OF	\$170,700
70,020,394	000015	000275	000A-2	01	6.40	R1	E	MHS	A	\$1	\$72,100	I	U	GOVMT AGENCY GRNTR/E	
									785		07/05/2019			AHSON/TAX COLLECTOR	\$47,500
9,273	000015	000275	000A-2	01	6.40	R1	E	MHS	A	\$7,776	\$72,100	I	U	GOVMT AGENCY GRNTR/E	
									785		09/20/2019			GRAFTON, TOWN OF	\$47,500
0,229	000015	000304	000000	01	22.90	R1	C			\$160,890	\$36,900	V	U	MPC-CAN SELL SEPRPLY	
	SALE INCLUDES 15-304 & 15-15										06/05/2018			AYRES SHEILA	\$43,300
1,156	000015	000312	000000	01	10.20	R1	D	RSA	B	\$81,320	\$94,000	I	U	INSUF CNT MKT EXPOSUR	
	NO EVIDENCE OF MARKETING; GRANTOR VERY SICK - APPEA 1,579										11/13/2019			COLBURN THOMAS C	\$111,700
15,600,000	000015	000321	000000	01	7.20	R1	B			\$1	\$15,600	V	U	FAMILY/RELAT GRNTR/E	
											06/01/2020			PESCATORE, ROY J	\$21,700
2,408	000015	000627	000000	01	40.03	R1	D			\$42,772	\$103,000	I	U	ESTATE SALE/FDCY COV	
											07/16/2018			ROSS JOLEEN	\$70,000
2,408	000015	000627	000000	01	40.03	R1	D			\$42,772	\$103,000	I	U	ESTATE SALE/FDCY COV	
											07/16/2018			GEBB LUKE	\$70,000
96,324,698	000015	000627	000000	01	40.03	R1	D			\$1	\$103,000	I	U	ESTATE SALE/FDCY COV	
											07/16/2018			MARTIN/ROSS	\$70,000
25,800,000	000015	000636	000000	01	5.20	R1	D			\$1	\$25,800	V	U	FAMILY/RELAT GRNTR/E	
											04/10/2020			JOHNSTON ROBERT W	\$23,400
1,395	000015	000636	000000	01	5.20	R1	D			\$18,500	\$25,800	V	U	ABUTTER SALE	
											04/10/2020			JOHNSTON ROBERT W	\$23,400
39,972,365	000015	000694	000000	01	5.90	R1	E			\$1	\$40,500	V	U	FAMILY/RELAT GRNTR/E	
											12/23/2019			PHIPPS ALICE NEWMAN	\$31,900

Ratio	Map	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Trended	Assessment	I	Q	Unqualified Description	Prior Year Assessment
	Sale Note							Eff. Area		Sale Price	Sale Date			Grantor	
2.025	000015	000694	000000	01	5.90	R1	E			\$20,000	\$40,500	V	U	ESTATE SALE/FDCY COV PHIPPS TRUSTEE TOBEE L	\$31,900
4.937	000015	001189	000000	01	6.40	R1	E			\$6,908	\$34,100	I	U	GOVMT AGENCY GRNTR/E GRAFTON, TOWN OF	\$33,200
0.713	000016	000027	000000	01	4.96	R1	E	RSA	A	\$198,049	\$141,300	I	U	FORECLOSURE ANSORGE ESTATE OF, HA	\$112,300
2.149	000016	000027	000000	01	4.96	R1	E	RSA	A	\$65,757	\$141,300	I	U	FINANCIAL CO GRNTR/E U.S. BANK TRUST, N.A.	\$112,300
118,199,419	000016	000092	000000	01	1.80	R1	E	MHD	A	\$1	\$122,100	I	U	FAMILY/RELAT GRNTR/E BROWN JANICE	\$101,800
112,598,964	000016	000092	0001-2	01	2.02	R1	E	MHD	A	\$1	\$115,200	I	U	DIVORCE PRTY GRNTR/E HAMEL LISA	\$101,400
1.623	000016	000447	000000	01	1.40	R1	E	RSA	B	\$104,666	\$169,900	I	U	UNCLASSFYD EXCLUSION PROSSER RACHEL	\$137,700
29,200,000	000016	000448	000000	01	10.20	R1	E			\$1	\$29,200	V	U	FAMILY/RELAT GRNTR/E FORD, STEPHEN J	\$31,100
16.809	000016	000515	000000	01	2.30	R1	E	MHS	A	\$5,396	\$90,700	I	U	NOT ASSESSED SEPARATE WINTERS CATHY	\$57,400
48,536,426	000016	000858	000000	01	0.90	R1W	C	RSA	A	\$1	\$51,900	I	U	FAMILY/RELAT GRNTR/E WALDO DAVID	\$51,500
87,600,000	000016	001134	000000	01	0.80	R1	E	MHS	A	\$1	\$87,600	I	U	NO STAMP PER DEED PECTEAU HOMES	\$59,000
2.229	000017	000030	000000	01	7.50	R1	E			\$15,297	\$34,100	V	U	ESTATE SALE/FDCY COV AVAKIAN ARTHUR	\$33,100
2.057	000017	000097	000000	01	58.00	CUUW	D			\$93,861	\$193,100	V	U	ABUTTER SALE BRIDGER TRUSTEE WILLIA	\$147,100
83,900,662	000017	000126	000000	01	0.70	R1	E	RSA	A	\$1	\$87,500	I	U	FAMILY/RELAT GRNTR/E CARNALL, DANIEL A	\$70,100
84,166,987	000017	000126	000000	01	0.70	R1	E	RSA	A	\$1	\$87,500	I	U	FAMILY/RELAT GRNTR/E CARNALL, ANTHONY	\$70,100
2.851	000017	000145	000000	01	18.60	R3	E	RSA	B	\$78,465	\$223,700	I	U	INSUF CNT MKT EXPOSUR RHEAUME MARTHA	\$202,300
42,120,075	000017	000155	000000	01	13.20	R1	E			\$1	\$44,900	V	U	FAMILY/RELAT GRNTR/E FORSHEE ROBERT H	\$43,100
0.543	000017	000221	000000	01	2.70	R1	X			\$6,992	\$3,800	V	U	GOVMT AGENCY GRNTR/E GRAFTON, TOWN OF	\$3,600
1.344	000017	000233	000000	01	16.40	R1	E	RSA	A	\$194,930	\$261,900	I	U	IMPROVED POST SALE DUBUC RUSSELL	\$169,400
1.060	000017	000317	002-01	01	5.52	R1	E	MHS	A	\$102,524	\$108,700	I	U	LNDRD/TENANT SALE SLIKER TERRIL	\$86,100

Ratio	Map Sale Note	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Trended	Assessment Sale Date	I	Q	Unqualified Description Grantor	Prior Year Assessment
185,800.000	000017	000318	000006	01	5.62	R1	E	RSA	D	\$1	\$185,800	I	U	FAMILY/RELAT GRNTR/E EVANS CHARLES	\$163,800
1.378	000017	000330	000000	01	0.40	C1	E	CRA	E	\$152,475	\$210,100	I	U	OTHER FORCED SALE WOW COUNTRY STORE, LLC	\$301,700
20,903.251	000017	000357	000000	01	0.80	R1	E			\$1	\$21,800	V	U	FAMILY/RELAT GRNTR/E DEROO TRUSTEE, ROBERT	\$20,800
280,675.422	000017	001074	000000	01	3.00	R1	E	RSA	C	\$1	\$299,200	I	U	FAMILY/RELAT GRNTR/E FORSHEE ROBERT H	\$226,300
201,800.000	000020	000624	000000	01	10.30	R1	E	RSA	C	\$1	\$201,800	I	U	FAMILY/RELAT GRNTR/E CLOUGH FRANK	\$159,700
3,675	000020	000862	000000	01	5.10	R1	E	RSA	C	\$32,249	\$118,500	I	U	UNCLASSFYD EXCLUSION SERIES 15/DESMOND WATR	\$89,500
1.435	000020	000862	000000	01	5.10	R1	E	RSA	C	\$82,571	\$118,500	I	U	LNDRD/TENANT SALE WATROUS DESMOND	\$89,500
0.055	000020	001082	000000	01	1.00	R1	E			\$253,420	\$14,000	V	U	MPC-CAN SELL SEPRITLY HOLMES LOYD	\$12,500
454,597.756	000020	001083	000000	01	284.00	R1	E	RSA	C	\$1	\$474,100	I	U	FAMILY/RELAT GRNTR/E BASSETT, ESTATE OF JOH	\$394,900
0.866	000020	001084	000000	01	42.18	R1	E			\$86,336	\$74,800	V	U	IMPROVED POST SALE SLOB CITY HOLDINGS, LL	\$69,700
0.872	000020	001084	000000	01	42.18	R1	E			\$85,808	\$74,800	V	U	FAMILY/RELAT GRNTR/E ELDER MARSHA	\$69,700
2.600	000021	000151	000000	01	10.67	R1	E	MHS	A	\$25,000	\$65,000	I	U	ABUTTER SALE SINGULARITY HOLDINGS,	\$45,400
86,936.002	000021	001081	00001A	01	4.00	R1	E	MHS	A	\$1	\$92,100	I	U	NOT ASSESSD SEPARATE PSOTA JAMES	\$70,800
86,936.002	000021	001081	00001A	01	4.00	R1	E	MHS	A	\$1	\$92,100	I	U	NOT ASSESSD SEPARATE PSOTA JAMES	\$70,800
4.911	00006P	000311	000000	01	0.50	R1W	E			\$10,528	\$51,700	V	U	INDETERMINATE PRICE MARRIER DAVID	\$45,700
0.097	00006P	000480	000000	01	0.30	R1	E			\$10,264	\$1,000	V	U	IMPROVED POST SALE FRIEDMAN, HOWARD	\$2,500
974.279	00006P	000480	000000	01	0.30	R1	E			\$1	\$1,000	V	U	FAMILY/RELAT GRNTR/E BATES ROBERT STANLEY	\$2,500
0.848	00006P	000482	000000	01	0.80	R1	E			\$10,264	\$8,700	V	U	MPC-CANT SELL SEPRITL FRIEDMAN HOWARD	\$12,100
8,476.228	00006P	000482	000000	01	0.80	R1	E			\$1	\$8,700	V	U	FAMILY/RELAT GRNTR/E BATES ROBERT STANLEY	\$12,100
67,030.398	00006P	000896	000000	01	5.60	R1	E	MHS	A	\$1	\$68,800	I	U	FAMILY/RELAT GRNTR/E MORIN SOLD ONE-HALF INTEREST TO MCANANY & SHERMA	\$45,600

Ratio	Map	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Trended	Assessment	I	Q	Unqualified Description	Prior Year Assessment
	Sale Note							Eff. Area		Sale Price	Sale Date			Grantor	
298.033	00006P	000980	000001	01	0.20	R1	X			\$ 1	\$ 300	V	U	ESTATE SALE/FDCY COV HOLLERAN JR THOMAS EDW	\$ 300
299.013	00006P	000980	000001	01	0.20	R1	X			\$ 1	\$ 300	V	U	FAMILY/RELAT GRNTR/E HOLLERAN JR THOMAS EDW	\$ 300
32.088,218	00006P	001039	000000	01	0.50	R1	D	MHS	A	\$ 1	\$ 32,300	I	U	ESTATE SALE/FDCY COV HOLLERAN JR THOMAS EDW	\$ 28,500
32.193,761	00006P	001039	000000	01	0.50	R1	D	MHS	A	\$ 1	\$ 32,300	I	U	FAMILY/RELAT GRNTR/E CUGINI DONNA	\$ 28,500
1.174	00006R	000049	000000	01	0.60	R1W	E	RSA	B	\$ 219,965	\$ 258,300	I	U	IMPROVED POST SALE MICOZZI NANCY A	\$ 199,500
282.927,753	00006R	000050	000000	01	0.50	R1W	E	RSA	B	\$ 1	\$ 298,800	I	U	FAMILY/RELAT GRNTR/E SHERWOOD KENNETH	\$ 257,400
1.233	00006R	000112	000000	01	0.60	R1	E			\$ 12,000	\$ 14,800	V	U	ABUTTER SALE ROBERTSON, NANCY C	\$ 14,000
44,028,241	00010S	000031	000000	01	0.50	R1	C	RSA	C	\$ 1	\$ 44,900	I	U	FAMILY/RELAT GRNTR/E KENNEDY MARTIN	\$ 46,100
63,467,788	00010S	000042	000000	01	0.50	R1A	C	RSA	B	\$ 1	\$ 66,400	I	U	FAMILY/RELAT GRNTR/E STARK, STANLEY T	\$ 61,600
34,835,472	00010S	000116	000000	01	0.30	R1W	C			\$ 1	\$ 36,100	V	U	DIVORCE PRTY GRNTR/E SWAN FRANCINE I	\$ 40,600
1.588	00010S	000116	000000	01	0.30	R1W	C			\$ 22,729	\$ 36,100	V	U	INSUF CNT MKT EXPOSUR VAN DERVEN BRUCE E	\$ 40,600
1.267	00010S	000148	000000	01	0.90	R1A	C			\$ 11,762	\$ 14,900	V	U	INSUF CNT MKT EXPOSUR MCDONALD CRAIG A	\$ 20,200
1.115	00011A	000038	000000	01	0.30	R1W	E	RSA	C	\$ 159,739	\$ 178,100	I	U	FORECLOSURE FREMONT ROGER A	\$ 146,700
1.114	00011A	000038	000000	01	0.30	R1W	E	RSA	C	\$ 159,866	\$ 178,100	I	U	GOVMT AGENCY GRNTR/E TD BANK, N.A.	\$ 146,700
2.957	00011A	000038	000000	01	0.30	R1W	E	RSA	C	\$ 60,235	\$ 178,100	I	U	GOVMT AGENCY GRNTR/E SECRETARY OF VETERANS	\$ 146,700
0.580	00011A	000057	000000	01	0.52	R1W	E			\$ 45,000	\$ 26,100	V	U	MPC-CAN SELL SEPRITLY BELLOMO TRUSTEE, GERAL	\$ 27,900
120,168,856	00011A	000408	000000	01	0.30	EX-M	E	EHS	A	\$ 1	\$ 128,100	I	U	TAX SALE HALFORD/TAX COLLECTOR	\$ 126,100
0.243	00011A	000477	000000	01	0.30	R1W	E			\$ 215,000	\$ 52,300	V	U	MPC-CAN SELL SEPRITLY LAUBER KEITH L	\$ 43,200
0.206	00011A	000479	000000	01	0.50	R1W	E			\$ 215,000	\$ 44,200	V	U	MPC-CAN SELL SEPRITLY LAUBER KEITH L	\$ 45,300
0.567	00011A	000481	000000	01	1.60	R1W	E	RSA	B	\$ 215,000	\$ 121,900	V	U	MPC-CAN SELL SEPRITLY LAUBER KEITH L	\$ 125,500

Ratio	Map	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Trended	Assessment	I	Q	Unqualified Description	Prior Year Assessment
	Sale Note								Eff. Area	Sale Price	Sale Date			Grantor	
1.594	00011A	000485	000000	01	0.30	R1	E			\$ 6,462	\$ 10,300	V	U	GOVMT AGENCY GRNTR/E	\$ 14,000
10,266.122	00011A	000485	000000	01	0.30	R1	E			\$ 1	\$ 10,300	V	U	UNCLASSFYD EXCLUSION	\$ 14,000
10,266.122	00011A	000485	000000	01	0.30	R1	E			\$ 1	\$ 10,300	V	U	GOVMT AGENCY GRNTR/E	\$ 14,000
12,425.922	00011A	000564	000000	01	0.40	R1	E			\$ 1	\$ 13,000	V	U	GRAFTON, TOWN OF	\$ 20,900
87,554.961	00011A	000565	000000	01	0.40	R1	E	RSA	C	\$ 1	\$ 91,600	I	U	GAVEL RONALDE	\$ 83,700
0.565	00011A	000588	000000	01	0.56	R1	D	MHS	A	\$ 86,495	\$ 48,900	I	U	KENYON REV TRUST, MERL	\$ 44,300
159,593.368	00011B	000831	000000	01	1.40	R1W	E	RSA	A	\$ 1	\$ 161,700	I	U	SHERMER JR WALTER K, E	\$ 117,600
121,777.607	00011E	000557	000001	01	2.05	R1	E	MHD	A	\$ 1	\$ 126,600	I	U	MITCHELL ARNOLD	\$ 108,300
0.104	00011E	000785	000002	01	0.37	R1	E			\$ 90,820	\$ 9,400	V	U	DEROCHE PAUL J	\$ 16,400
7.082	00011E	000828	000000	01	0.50	R2	E	RSA	A	\$ 28,960	\$ 205,100	I	U	LAJEUNESSE DEBORAH A	\$ 163,000
186,003.323	00015C	000083	000000	01	1.00	R1W	C	RSA	B	\$ 1	\$ 190,300	I	U	BRACISKA FAMILY REALTY	\$ 173,800
186,003.323	00015C	000083	000000	01	1.00	R1W	C	RSA	B	\$ 1	\$ 190,300	I	U	BRACISKA JOHN J	\$ 173,800
2.032	00015C	000392	000000	01	0.34	R1A	C	RSA	A	\$ 22,000	\$ 44,700	I	U	GRIFFITHS TRUSTEE JOSE	\$ 39,200
11,893.525	00015C	000395	000000	01	0.40	R1A	C			\$ 1	\$ 12,600	V	U	PICHULO RAYMOND P	\$ 16,400
0.820	00015C	000740	000000	01	0.60	R1W	C	RSA	B	\$ 61,828	\$ 50,700	V	U	PARKER FRANK	\$ 72,900
0.226	00015C	000741	000000	01	0.70	R1A	C			\$ 61,828	\$ 14,000	V	U	PARKER, FRANK	\$ 19,100
0.058	00015C	000849	000000	01	0.30	R1A	C			\$ 216,515	\$ 12,500	V	U	MCCADDEN THOMAS L	\$ 15,100
12,176.704	00015C	001100	000000	01	0.40	R1A	C			\$ 1	\$ 12,900	V	U	PICHULO RAYMOND P	\$ 18,500
943.931	00015C	001102	000000	01	0.50	R1A	C			\$ 1	\$ 1,000	V	U	PICHULO RAYMOND	\$ 1,300
1,132.717	00015C	001103	000000	01	0.60	R1A	C			\$ 1	\$ 1,200	V	U	PICHULO RAYMOND	\$ 1,300



Ratio	Map Sale Note	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Trended Sale Price	Assessment Sale Date	I	Q	Unqualified Description Grantor	Prior Year Assessment
1.227.110	00015C	001104	000000	01	0.70	R1A	C			\$ 1	\$ 1,300	V	U	FAMILY/RELAT GRNTR/E PICHULO RAYMOND	\$ 1,400
158,608.435	00016D	000163	000000	01	0.40	R1	E	RSA	B	\$ 1	\$ 169,600	I	U	FAMILY/RELAT GRNTR/E PRESTON DIANE L	\$ 151,200
	7/18 SALE INCLUDES MAP 16D LOT 164										07/11/2018				
1,683.344	00016D	000164	000000	01	0.60	R1	E			\$ 1	\$ 1,800	V	U	FAMILY/RELAT GRNTR/E PRESTON DIANE L	\$ 2,300
120,815.698	00016D	000199	000000	01	0.40	R1	E	RSA	C	\$ 1	\$ 125,600	I	U	DIVORCE PRY GRNTR/E SOPER CARTER	\$ 115,600
								1,609			04/04/2019				
0.874	00016D	000570	000000	01	0.54	R1	E	RSA	B	\$ 134,599	\$ 117,600	I	U	FORECLOSURE DUGUID AMANDA L	\$ 120,500
								1,270			09/17/2018				
114,208.022	00016D	000570	000000	01	0.54	R1	E	RSA	B	\$ 1	\$ 117,600	I	U	FINANCIAL CO GRNTR/E NH HOUSING FINANCE AUT	\$ 120,500
								1,270			07/10/2019				
1.458	00016D	000570	000000	01	0.54	R1	E	RSA	B	\$ 80,654	\$ 117,600	I	U	FINANCIAL CO GRNTR/E SECRETARY OF HOUSING &	\$ 120,500
								1,270			02/28/2020				
0.941	00016D	000826	000000	01	0.30	R1	E	RSA	C	\$ 94,099	\$ 88,500	I	U	FORECLOSURE SMITH KENNETH RAY	\$ 119,200
								2,125			11/16/2018				
86,501.808	00016D	000826	000000	01	0.30	R1	E	RSA	C	\$ 1	\$ 88,500	I	U	FINANCIAL CO GRNTR/E FREEDOM MORTGAGE COMPA	\$ 119,200
								2,125			09/18/2019				
1.224	00016D	000826	000000	01	0.30	R1	E	RSA	C	\$ 72,309	\$ 88,500	I	U	FINANCIAL CO GRNTR/E SEC. OF HOUSING & URB	\$ 119,200
								2,125			01/14/2020				
1.119	00016D	000881	000000	01	0.30	R2	E	RSA	D	\$ 214,761	\$ 240,300	I	U	LNDLRD/TENANT SALE GALLAGHER SHARON A	\$ 223,100
								4,140			04/30/2018				
1.569	00016D	000881	000000	01	0.30	R2	E	RSA	D	\$ 153,192	\$ 240,300	I	U	FORECLOSURE WETHERBY TYLER J	\$ 223,100
								4,140			01/10/2020				
240,300.000	00016D	000881	000000	01	0.30	R2	E	RSA	D	\$ 1	\$ 240,300	I	U	FINANCIAL CO GRNTR/E ROUNDPOINT MORTGAGE SE	\$ 223,100
								4,140			05/21/2020				



# ***SECTION 7***

## **SPREADSHEETS ANALYSIS**



## **SPREADSHEET ANALYSIS**

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

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

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

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

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

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

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



Grafton

UNDEVELOPED 2 ACRE SITE VALUE

Annual Trend: 4.00% < 04/01/20 > 0.00%  
 Site Acreage: 2.000  
 Est. Excess Acreage Value: \$1,500

Average Discount Minimum Acreage: 10.00  
 Acreage Discount Maximum Acreage: 250.00  
 Acreage Discount Maximum Percentage: 50.00%

Excess Foot Frontage: \$88.00

Location Map Lot Sub	Sale		Zn	Acres	Excess Ac Value	Excess FF Value	Site Value	Nbhd	Site	DWay	Road	Topo	Cond	Indicated Site Value
	Date/Days	Price/Adjusted												
SHORE RD	05/06/19	\$21,933	01	0.300	-\$2,000	\$0	\$24,729	0.80	1.00	1.00	0.95	0.85	0.30	\$127,601
00010S 000116 000000	331	\$22,729	no mls for current sale=private sale: xs acres = 0.3 acre site				\$0							
113 MAIN ST	06/26/18	\$27,000	01	5.500	\$473	\$0	\$28,435	1.00	1.00	1.00	1.00	0.95	1.00	\$29,932
000017 000233 000001	645	\$28,908												
20 LOWER MEADOW R	04/29/19	\$22,533	01	3.100	\$1,485	\$0	\$21,883	1.00	1.00	1.00	0.95	0.95	1.00	\$24,247
000012 000242 000000	338	\$23,368	private sale - no mls											
MAIN ST	10/22/18	\$39,000	01	16.450	\$18,337	\$0	\$22,915	1.00	1.00	1.00	1.00	0.90	0.70	\$36,373
000017 001208 000001	527	\$41,252												
DEAN RD	06/24/19	\$56,000	01	34.400	\$36,353	\$0	\$21,378	1.00	1.00	1.00	0.95	0.85	0.90	\$29,416
000021 000361 002-03	282	\$57,731												

Average Indicated Site Value:

\$49,514

Median Indicated Site Value:

\$29,932

The preliminary Undeveloped 2 Acre Site value is \$30,000. It was revised to \$26,500 after inclusion of all of the sales.

The total Undeveloped factor is therefore 0.38 (\$26,500/\$70,000). This breaks down as 0.9 for undeveloped driveway and 0.42 for the undeveloped wooded site. Undeveloped cleared site = 0.470

Grafton

DEVELOPED 2 ACRE BUILDING SITE

Annual Trend: 4.00% < 04/01/20 > 0.00%	Site Average: 2.000	Acreage Discount Minimum Acreage: 10.00
Building Base Year/Depreciation: 2020/1.25	Est. Excess Acreage Value: \$1,500	Acreage Discount Maximum Acreage: 250.00
Est. Building Square Foot Cost: \$82.00	Excess Foot Frontage: \$88.00	Acreage Discount Maximum Percentage: 50.00%

Location	Date/Days	Sale Price/Adjusted Zn	Bldg Rate	Year Built	Cond* Age	Other	Bldg Sq. Ft.	Building Value	Features Value	Excess Acres	Excess Ac Value	Excess FF Value	Residual Value	Nhbd	Site	Dway	Road	Topo	Cond	Indicated Site Value
Map Lot Sub																				
72 PINE GROVE LANE	08/31/18	\$170,000 01	0.7969	1970	2.00	18	0	1,918	\$102,773	\$15,200	1.100	\$1,568	\$0	\$61,246	1.00	1.00	0.95	0.95	1.00	\$71,434
000011 000203 000000	579	\$180,787																		\$71,434
207 CHERY HILL RD	01/11/19	\$106,000 01	1.0069	1985	2.00	15	10	993	\$61,491	\$1,900	0.000	\$0	\$0	\$47,790	1.00	1.00	0.95	0.95	1.00	\$58,837
000011 000101 000000	446	\$111,181	UFF all open = Add'l Bldg Dep																	
149 BROCK HILL RD	02/12/19	\$135,000 01	1.0688	1977	2.50	20	10	1,433	\$87,913	\$15,800	2.000	\$2,550	\$0	\$34,862	1.00	1.00	0.95	0.85	1.00	\$45,445
000003 000766 000000	414	\$141,125	Int Cond/Ufin = Add'l Bldg Dep																	
81 BARNEY HILL RD	10/22/19	\$285,000 01	1.1314	2009	2.50	10	0	1,768	\$147,623	\$18,900	4.100	\$5,535	\$0	\$118,002	1.00	1.00	0.95	1.00	1.00	\$130,750
000017 000426 000000	162	\$290,060																		
213 CHERY HILL RD	11/20/19	\$198,500 01	1.2410	2002	2.50	14	0	1,053	\$92,154	\$14,600	8.000	\$10,368	\$15,800	\$68,471	1.00	1.00	0.95	0.95	0.95	\$88,735
000011 000331 000000	133	\$201,393																		
55 BULLOCK'S CROSSI	12/17/19	\$209,000 01	1.0740	2005	2.00	10	0	1,656	\$131,257	\$0	0.010	\$14	\$0	\$80,157	1.10	1.00	0.95	0.95	1.00	\$84,992
000006 000168 000002	106	\$211,428	Above Average Neighborhood																	
1251 MAIN ST	03/20/20	\$216,000 01	1.0000	1993	2.50	16	0	2,005	\$138,104	\$7,900	9.430	\$12,221	\$0	\$58,059	1.00	1.00	0.95	1.00	1.00	\$67,905
000006 000842 000001	12	\$216,284																		

Average Indicated Improved Site Value: \$78,300

Median Indicated Improved Site Value: \$71,434

The Preliminary 2 acre Building Site value is \$71,400. It was changed to \$70,000 after inclusion of all of the sales.

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

DEVELOPED 2 ACRE BUILDING SITE



**PRELIMINARY RESIDENTIAL BUILDING SQUARE FOOT COST**

Annual Trend: 4.00% < 04/01/20 > 0.00%	Site Acreage: 2.000	Acreage Discount Minimum Acreage: 10.00
Building Base Year/Depreciation: 2020/1.25	Est. Excess Acreage Value: \$1,500	Acreage Discount Maximum Acreage: 250.00
Buildable Site Value: \$70,000	Excess Foot Frontage: \$88.00	Acreage Discount Maximum Percentage: 50.00%

Location	Map Lot Sub	Date/Days	Price/Adjusted	Zn	Nbhd	Site	Dway	Road	Topo	Cond	Adj Site Value	Features Value	Excess Ac Value	Excess FF Value	Bldg Residual Value	Bldg Rate	Year Built	Cond*	Depreciation	Bldg Sq Ft	Indicated Sq Ft Value	
304 SARGENT HILL RD	000017 000441 001-02	07/16/18	\$237,533	01	1.00	1.00	0.95	0.95	0.95	1.00	\$60,016	\$5,000	\$4,115	\$0	\$184,671	1.0103	2007	2.50	11	0	2,221	\$92.47
		625	\$253,802																			
391 WILLIAMS HILL R	000011 000884 000003	08/20/18	\$239,933	01	1.00	1.05	1.00	1.00	0.90	1.00	\$66,150	\$8,900	\$14	\$0	\$180,382	1.0515	1985	2.00	15	1	2,180	\$93.68
		590	\$255,446	Wall Height Adj = Add'l Building Depreciation																		
72 PINE GROVE LANE	000011 000203 000000	08/31/18	\$170,000	01	1.00	1.00	0.95	0.95	0.95	1.00	\$60,016	\$15,200	\$1,568	\$0	\$104,003	0.7969	1970	2.00	18	0	1,918	\$82.98
		579	\$180,787																			
291 TURNPIKE RD	000012 000656 000004	08/29/19	\$142,000	01	1.00	1.00	0.95	0.95	0.90	1.00	\$56,858	\$1,400	\$4,482	\$0	\$82,621	0.9820	1989	2.50	18	0	1,376	\$74.57
		216	\$145,361																			
30 MILL BROOK RD	000012 000642 000000	09/30/19	\$115,000	01	1.00	1.00	0.95	0.95	0.90	1.00	\$56,858	\$4,400	\$0	\$0	\$56,061	0.9486	1950	2.00	21	0	1,152	\$64.94
		184	\$117,319																			

Average Indicated Square Foot Value: \$81.73

Median Indicated Square Foot Value: \$82.98

**The indicated Preliminary Residential Building Cost is \$83 per Square Foot. The amount was changed to \$82 after inclusion of all of the sales.**

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

PRELIMINARY RESIDENTIAL BUILDING SQUARE FOOT COST

Grafton

CONTRIBUTORY VIEW VALUE

Annual Trend: 4.00% < 04/01/20 > 0.00%		Buildable Site Acres/Value: 2.000/\$70,000		Acres/Discount Minimum Acreage: 10.00	
Building Base Year/Depreciation: 2020/1.25		Est. Excess Acreage Value: \$1,500		Acreage Discount Maximum Acreage: 250.00	
Est. Building Square Foot Cost: \$82.00		Excess Foot Frontage: \$88.00		Acreage Discount Maximum Percentage: 50.00%	

Location Map Lot Sub	Sale		Bldg Rate	Year Built	Depreciation		Bldg Sq. Ft.	Building Value	Features Value	Excess Ac Value	Excess FF Value	Nbhd Site	Dway Road	Topo Cond	Site Value	Indicated Value				
	Date/Days	Price/Adjusted Zn			Age	Other														
128 BLUEBERRY HILL 1	06/05/18	\$150,000 01	0.8400	1997	2.50	15	25	977	\$40,377	\$2,500	\$7,155	\$0	0.80	1.00	0.95	0.90	0.60	\$27,292	\$83,624	
000015 000015 000000	666	\$160,948																		
MAIN ST	10/22/18	\$39,000 01	0.0000	0	0.00	0	0	0	\$0	\$0	\$18,337	\$0	1.00	0.47	0.95	1.00	0.90	0.70	\$19,691	\$3,224
000017 001208 000001	527	\$41,252																		
79 MANDIWOOD FAR	09/09/19	\$278,000 01	1.1197	1995	2.50	16	0	1,631	\$125,791	\$29,700	\$28,256	\$0	1.00	1.00	0.95	0.95	0.95	1.00	\$60,016	\$40,482
000011 000884 000001	205	\$284,245																		
81 BARNY HILL RD	10/22/19	\$285,000 01	1.1314	2009	2.50	10	0	1,768	\$147,623	\$18,900	\$5,535	\$0	1.00	1.00	0.95	1.00	0.95	1.00	\$63,175	\$54,827
000017 000426 000000	162	\$290,060																		
56 BEAR HOLLOW RD	08/17/20	\$280,000 01	1.0929	1999	2.50	14	0	1,225	\$94,412	\$28,200	\$60,110	\$0	1.00	1.00	0.95	0.95	0.95	1.00	\$60,016	\$37,262
000016 000708 000000	-138	\$280,000																		

Average Indicated Value: \$43,884

Median Indicated Value: \$40,482

Sales of properties with views indicate a value range of \$3,224 to \$83,624. A base value of \$85,000 was established and then each property was adjusted for its site specific characteristics of the view based on subject matter, width, depth and distance. These descriptions and adjustments can be found in the codes and adjustments section of this report.

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

CONTRIBUTORY VIEW VALUE

Grafton

SINGLE WIDE MH SQUARE FOOT

Annual Trend: 4.00% < 04/01/20 > 0.00%  
 Building Base Year/Depreciation: 2020/4.50  
 Buildable Site Value: \$70,000

Site Acreage: 2.000  
 Est. Excess Acreage Value: \$1,500  
 Excess Foot Frontage: \$88.00

Acreage Discount Minimum Acreage: 10.00  
 Acreage Discount Maximum Acreage: 250.00  
 Acreage Discount Maximum Percentage: 50.00%

Location Map Lot Sub	Sale		Zn	Nbhd	Site	Dway	Road	Topo	Cond	Adj Site Value	Features Value	Excess Ac Value	Excess FF Value	Bldg Residual Value	Bldg Rate	Year Built	Cond*	Depreciation		Bldg Sq Ft	Indicated Sq Ft Value
	Date/Days	Price/Adjusted																Age	Other		
7 ISLAND RD	04/23/18	\$99,000	01	1.00	0.95	0.98	0.95	0.95	1.00	\$58,816	\$7,500	\$428	\$0	\$39,948	0.9421	1992	2.00	50	0	1,017	\$83.39
000016 000515 000000	709	\$106,692																			
14 LOWER MEADOW R	10/16/18	\$129,933	01	1.00	1.00	0.95	0.95	0.95	1.00	\$60,016	\$20,600	\$149	\$0	\$56,758	0.9789	1997	2.00	45	0	1,344	\$78.44
000012 001020 000001	533	\$137,523																			
76 WENTWORTH RD	11/15/18	\$55,000	01	0.90	1.00	0.95	0.95	0.90	1.00	\$51,172	\$2,200	\$0	\$0	\$4,660	0.8575	1972	2.00	63	0	702	\$20.92
000013 000081 000000	503	\$58,032																			
106 CHERRY HILL RD	07/19/19	\$68,000	01	1.00	1.00	0.95	0.95	0.95	1.00	\$60,016	\$4,100	\$0	\$0	\$5,799	0.8260	1966	2.00	68	10	1,147	\$27.82
000011 000799 000000	257	\$69,915																			
485 UPPER GRAFTON R	04/29/20	\$84,000	01	1.00	1.00	0.95	0.95	0.95	1.00	\$60,016	\$1,900	\$14	\$0	\$22,070	0.9046	1974	2.00	63	1	1,293	\$52.41
000001 000335 000000	-28	\$84,000																			

Average Indicated Square Foot Value:

\$52.60

Median Indicated Square Foot Value:

\$52.41

The indicated Preliminary Single Wide MH Base Rate is \$52 per Square Foot. It was changed to \$50 after inclusion of all of the sales.

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

SINGLE WIDE MH SQUARE FOOT

Grafton

**DOUBLE WIDE MH SQ FT**

Annual Trend: 4.00% < 04/01/20 > 0.00%  
 Building Base Year/Depreciation: 2020/2.00  
 Buildable Site Value: \$70,000

Site Acreage: 2.000  
 Est. Excess Acreage Value: \$1,500  
 Excess Foot Frontage: \$88.00

Acreage Discount Minimum Acreage: 10.00  
 Acreage Discount Maximum Acreage: 250.00  
 Acreage Discount Maximum Percentage: 50.00%

Location	Sale		Zn	Nbhd	Site	Dway	Road	Topo	Cond	Adj Site Value	Features Value	Excess Ac Value	Excess Ff Value	Bldg Residual Value	Bldg Rate	Year Built	Cond*	Depreciation		Bldg Sq Ft	Indicated Sq Ft Value
	Date/Days	Price/Adjusted																Age	Other		
Map Lot Sub																					
388 HARDY HILL RD	02/03/20	\$159,500	01	1.00	1.00	0.98	1.00	0.95	1.00	\$65,170	\$20,300	\$499	\$0	\$74,545	0.9882	1997	2.00	20	0	1,917	\$49.19
000014 000273 000000	58	\$160,514																			

Average Indicated Square Foot Value: \$49.19

Median Indicated Square Foot Value: \$49.19

**The indicated Preliminary Double Wide MH Base Rate is \$49 per Square Foot. It was changed to \$50 after inclusion of all of the sales.**

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

DOUBLE WIDE MH SQ FT

Grafton

WATERFRONT VALUES

Annual Trend: 4.00% < 04/01/20 > 0.00%  
 Building Base Year/Depreciation: 2020/1.25  
 Est. Building Square Foot Cost: \$82.00

Buildable Site Acres/Value: 2.000/\$70,000  
 Est. Excess Acreage Value: \$1,500  
 Excess Foot Frontage: \$88.00

Acreage Discount Minimum Acreage: 10.00  
 Acreage Discount Maximum Acreage: 250.00  
 Acreage Discount Maximum Percentage: 50.00%

Location	Map Lot Sub	Date/Days	Sale Price/Adjusted Zn	Bldg Rate	Year Built	Year Conf*	Depreciation Age	Other Sq. Ft.	Bldg Value	Building Value	Features Value	Excess Ac Value	Excess FF Value	Nhbd	Site Dway	Road	Topo	Cond	Site Value	Indicated WF Value
5 SHORE RD	000105 000758 000000	07/12/18	\$92,000 01	0.9154	2002	2.50	14	0	685	\$44,219	\$2,200	\$0	\$0 0.80	0.95	0.95	0.95	0.85	0.60	\$24,487	\$27,436
41 NORTHWOOD ESTA	000006 000575 000002	11/02/18	\$190,000 01	1.0088	1998	2.00	11	0	1,347	\$99,169	\$17,000	\$1,823	\$0 1.00	1.00	0.95	0.95	0.95	1.00	\$60,016	\$22,736
415 GRAFTON POND R	000009 000502 000000	11/05/18	\$575,000 01	1.1967	1870	2.00	30	0	4,514	\$310,069	\$5,500	\$8,100	\$0 0.90	1.05	0.95	0.95	0.90	1.00	\$53,730	\$229,927
31 BEARD LN	00006R 000050 000000	11/08/18	\$325,000 01	1.1903	1978	1.00	8	0	1,752	\$157,323	\$41,700	\$0	\$0 1.00	1.05	0.95	0.95	0.95	1.00	\$63,017	\$81,124
37 NORTHWOOD ESTA	000006 000575 000001	01/15/19	\$232,000 01	1.1785	1991	2.00	14	0	1,245	\$103,469	\$24,200	\$5,330	\$0 1.00	1.00	0.95	0.95	0.90	1.00	\$56,858	\$53,382
SHORE RD	000105 000116 000000	05/06/19	\$21,933 01	0.0000	0	0.00	0	0	0	\$0	\$0	\$0	\$0 0.80	0.42	0.90	0.95	0.85	0.30	\$5,128	\$17,601

Average Indicated Waterfront Value:

\$72,034

Median Indicated Waterfront Value:

\$40,409

These sales indicate a value range of between \$17,600 and \$230,000. A base of \$50,000 was established and then factors such as amount of linear frontage, presence of a beach, shared access, shallow and/or weedy frontage, topography, etc are taken into consideration. A more detailed description of each water body is included in the waterfront section of this report.

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

WATERFRONT VALUES



# ***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	- 58% (42 Site Modifier)
Undeveloped/Clear	- 53% (47 Site Modifier)
Gravel Driveway	- 5% (95 Driveway Modifier)
Part Paved Driveway	- 2% (98 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)
Power Line Easement (PLE)	Varies – dependent upon severity
In-Law Apartment	+00 (100 Land Condition)
1-3 Family Dwelling	+00 (100 Land Condition)
4-5 Family Dwelling	+10 (110 Land Condition)
6-9 Family Dwelling	+25 (125 Land Condition)
10 or more Family Dwelling	+50 (150 Land Condition)
Commercial on site	Varies – depends on how extensive the use
Residential & Commercial on site	Varies – depends on how extensive the use
2 Dwellings on Lot w/Separate Utilities	+0% (100 Land Condition)
3 Dwellings on Lot w/Separate Utilities	+5% (105 Land Condition)
4 or More Dwellings on Lot w/Sep. Utilities	Varies – depends on how extensive the use

No Septic and no Water Supply on Developed Site	-40% (60 Land Condition)
Halfmoon Pond Undeveloped Site	- 70% (30 Land Condition)
B or C Neighborhood Undeveloped Site	- 40% (60 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 usable floor area in the upper floor due to the pitch of the roof.

Off Electric Grid	-10%
-------------------	------

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 no 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 with the assessor was mailed first class on: June 19, 2020.

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

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

The phone appointment hearings were held for 4 days from 7/13/20 to 7/16/20 and resulted in 78 taxpayers making appointments to discuss their assessments.

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

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

The hearings went smoothly and gave us an opportunity to correct any physical data that was supplied by the taxpayer. Due to the COVID 19 crisis, no interior inspections of properties were completed during that time.



# ***SECTION 9***

**A. CALIBRATION TECHNIQUE**

**B. FINAL STATISTICAL  
ANALYSIS & TESTING**

**C. FINAL VALUATION TABLES**

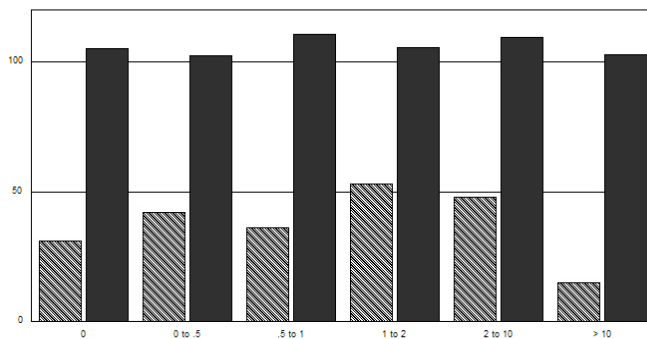


## **A. MODEL CALIBRATION TECHNIQUE**

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

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

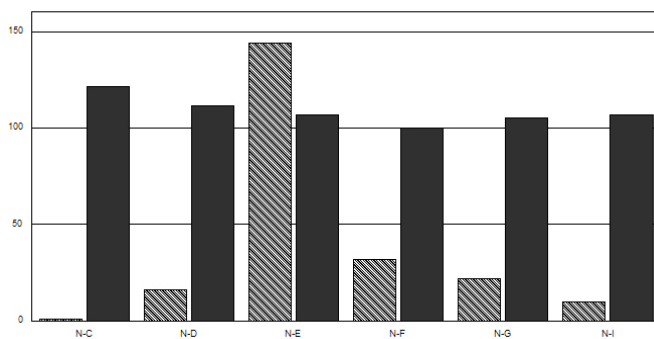
When the CAMA cost tables are defined, we compute the assessment to sales ratio for each property and produce graphs and reports which can then be used to calibrate the CAMA system to predict the market value of all property in the municipality as fairly as possible. The following are samples of the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

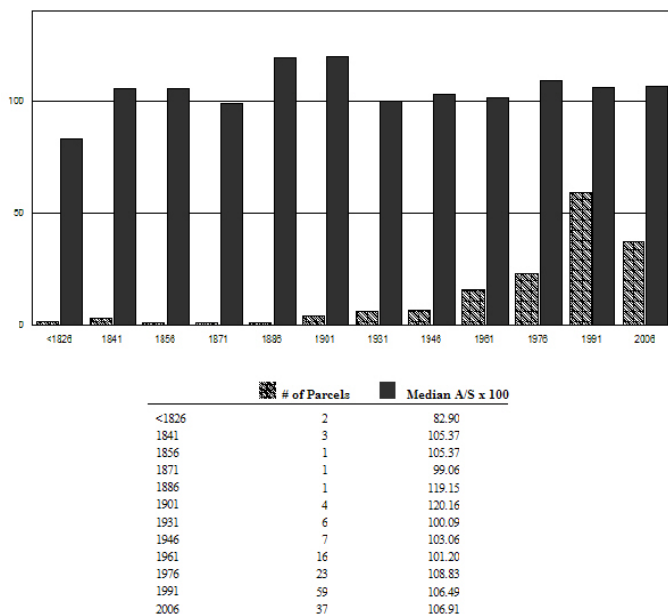
The hashed bars indicate the number of sales in each group, while the solid bars indicate the median assessment to sales ratio. This graph charts ratios for various lot sizes of the sales data and enables us to determine if all lots are fairly assessed regardless of size.

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**

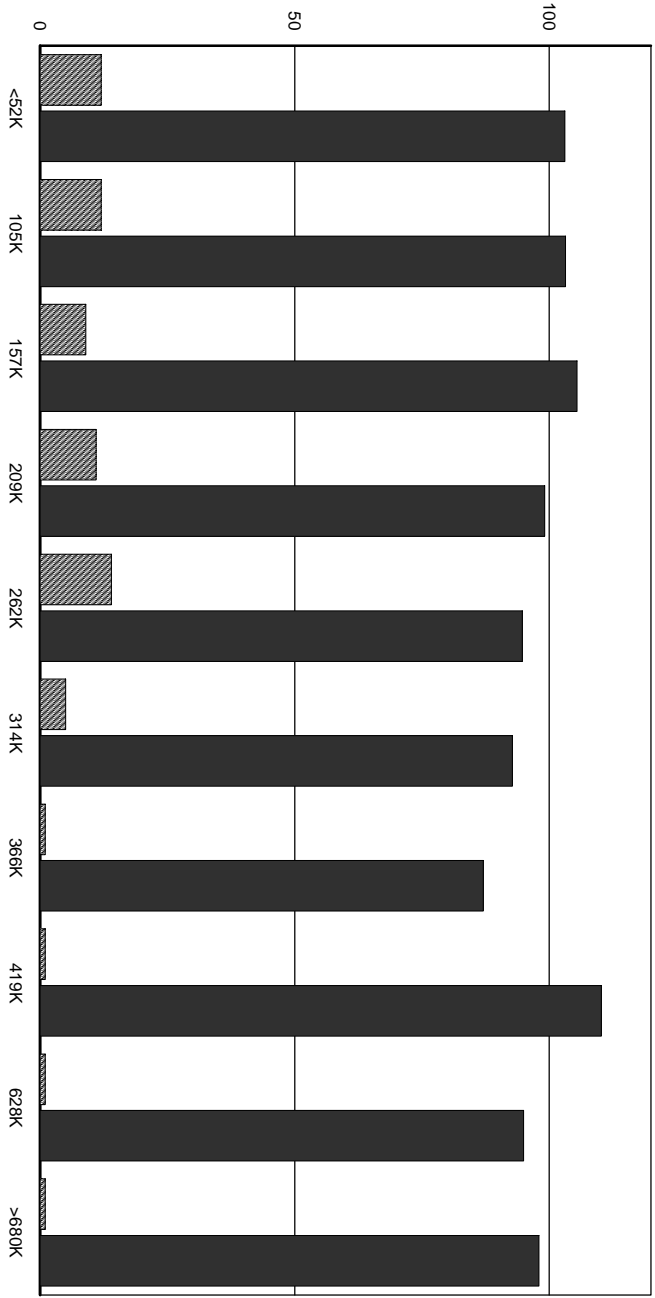


**Sales Analysis Results**  
**Grafton -- 08/25/2020**

Sales Analysis Statistics			
Number of Sales:	<b>67</b>	Mean Sales Ratio:	<b>1.0064</b>
Minimum Sales Ratio:	<b>0.7529</b>	Median Sales Ratio:	<b>0.9997</b>
Maximum Sales Ratio:	<b>1.3199</b>	Standard Deviation:	<b>0.1104</b>
Aggregate Sales Ratio:	<b>0.9859</b>	Coefficient of Dispersion:	<b>8.4247</b>
		Price Related Differential:	<b>1.0207</b>
Sales Analysis Criteria			
Sold: 4/1/2018 - 08/25/2020	Sale Ratios: 0.000 - 999.999		
Building Value: 0 - 999999999	Bldg Eff. Area: 0 - 999999999		
Land Value: 0 - 999999999	Land Use: ALL		
Current Use CR: 0 - 999999999	Acres: 0 - 999999999		
Year Built: 1600 - 2020	Trend: 0.33% Prior to 4/1/2020		
Story Height: ALL	Neighborhood: ALL		
Base Rate: ALL	Zone: ALL		
Qualified: YES	Unqualified: NO		
Improved: YES	Vacant: YES		
View: All	Waterfront: All Parcels		
Include Comm./Ind./Util.: YES			

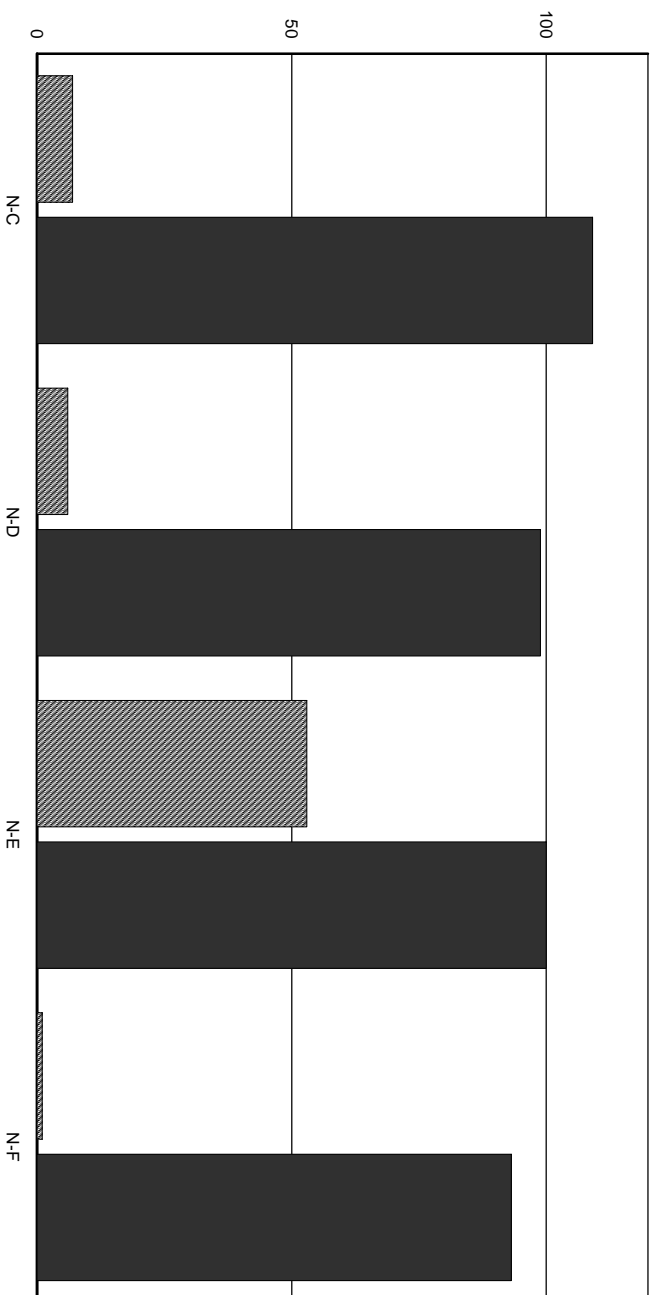


# Grafton:Median A/S Ratio by Sale Price



	# of Parcels	Median A/S x 100
<52K	12	103.06
105K	12	103.20
157K	9	105.46
209K	11	99.11
262K	14	94.75
314K	5	92.75
366K	1	87.05
419K	1	110.22
628K	1	94.95
>680K	1	98.01
	67	

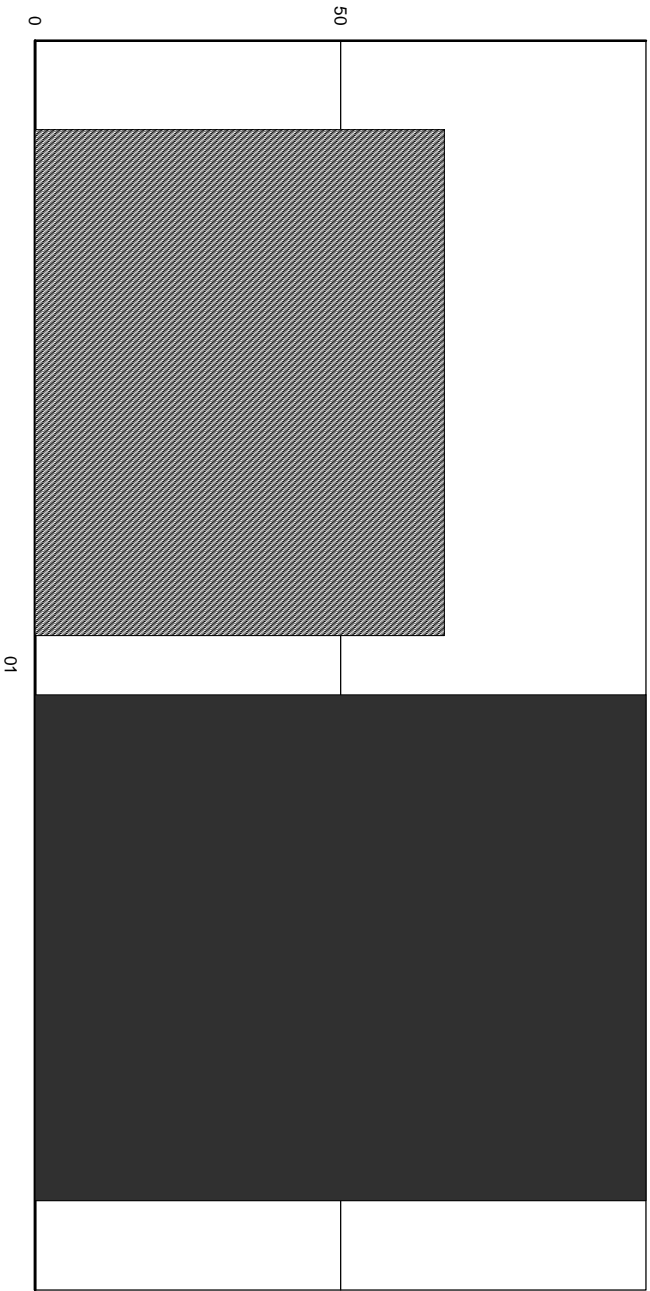
## Grafton: Median A/S Ratio by Neighborhood



	# of Parcels	Median A/S x 100
N-C	7	109.09
N-D	6	98.85
N-E	53	99.97
N-F	1	93.17
	67	

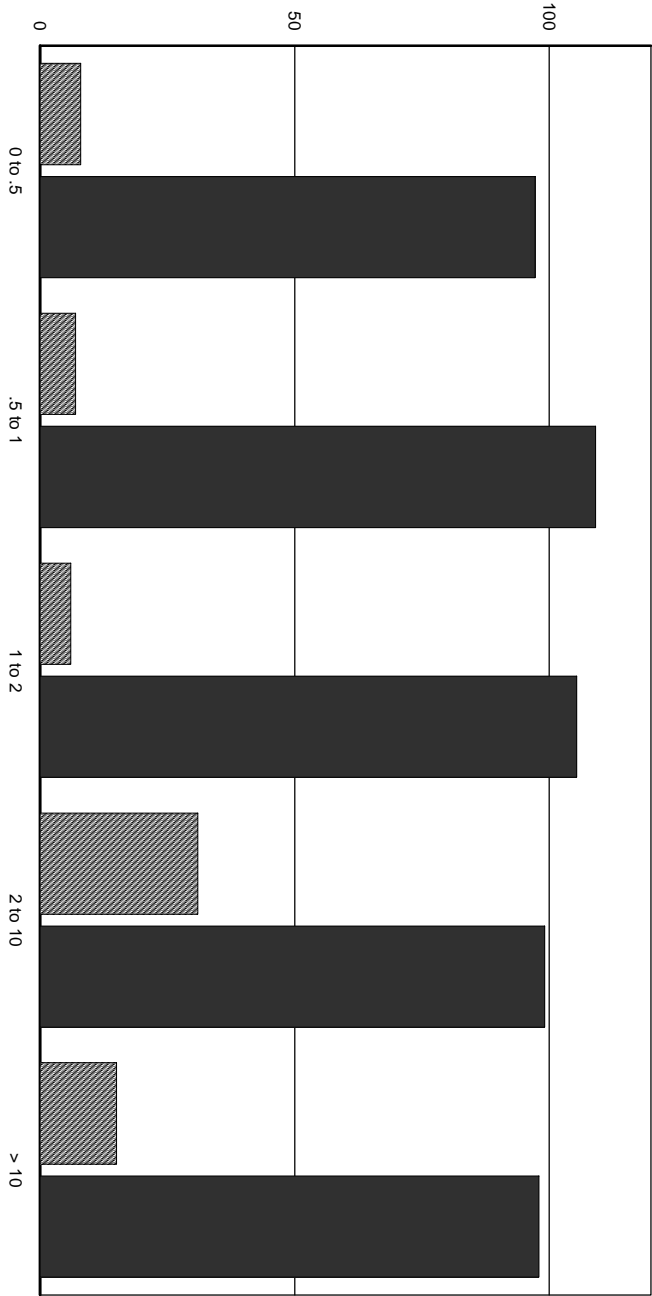


Grafton:Median A/S Ratio by Zone



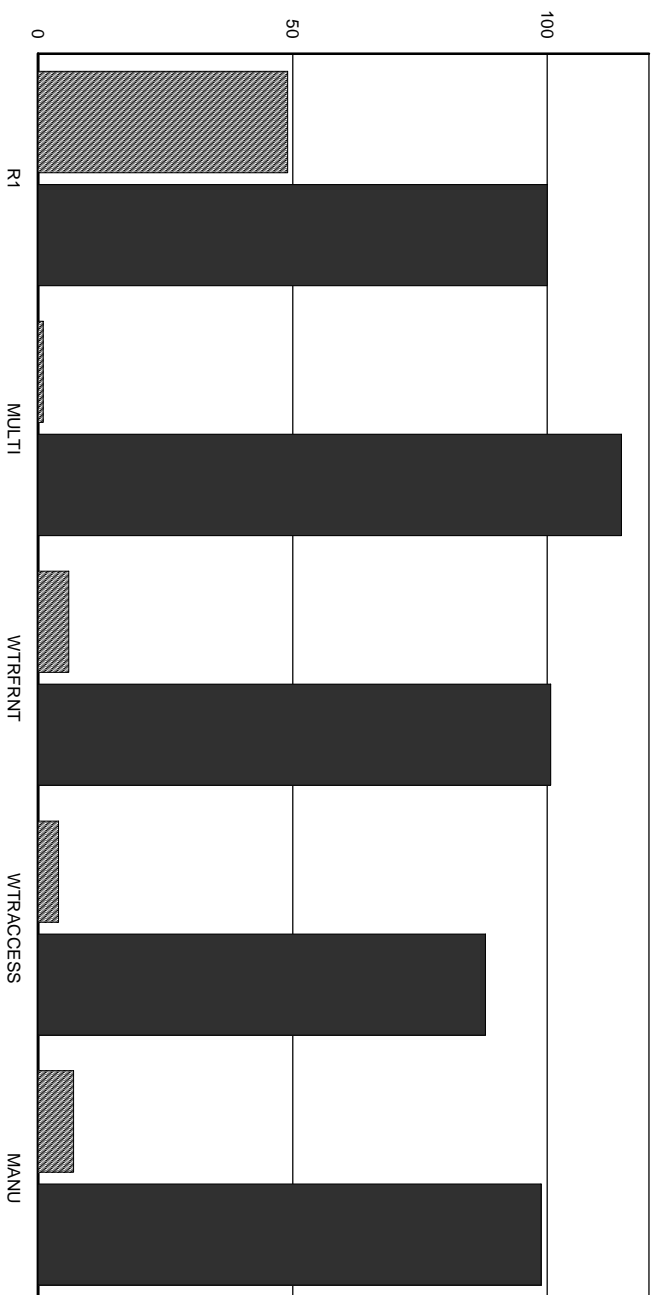
	<div><div></div><div># of Parcels</div></div>	<div><div></div><div>Median A/S x 100</div></div>
01	RES RESIDENTIAL	67
67		99.97

Grafton:Median A/S Ratio by Acreage



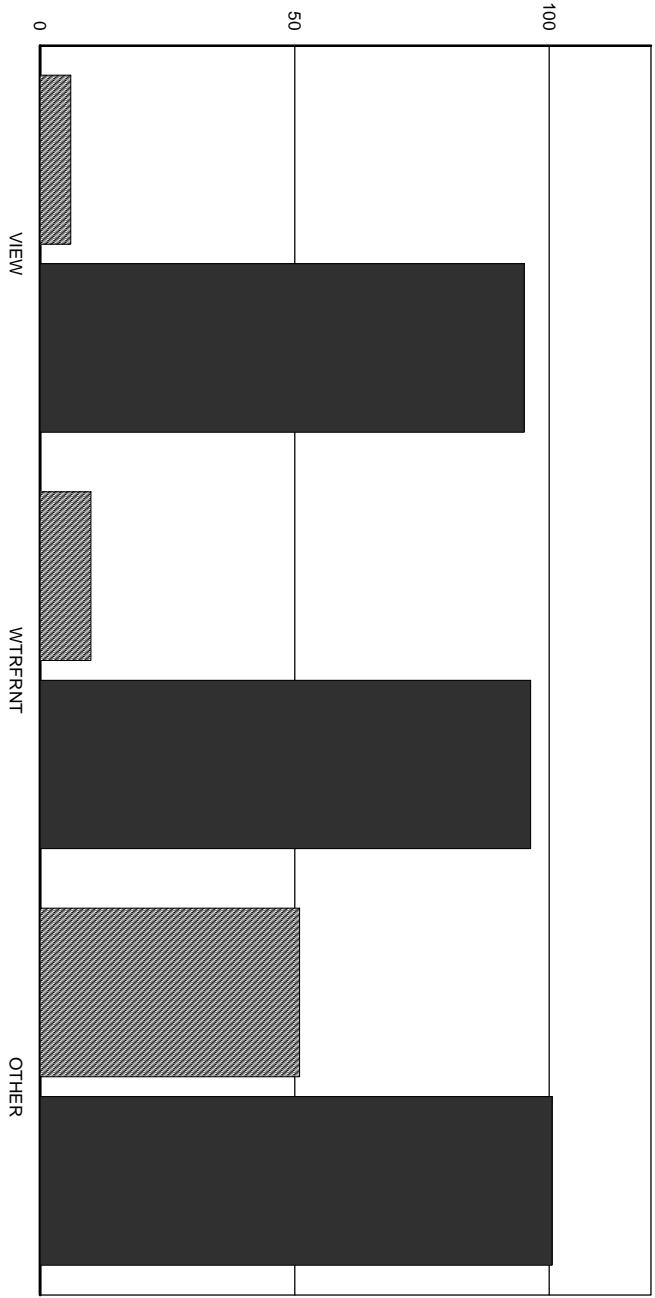
	# of Parcels	Median A/S x 100
0 to .5	8	97.22
.5 to 1	7	109.09
1 to 2	6	105.39
2 to 10	31	99.11
> 10	15	98.01
	67	

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



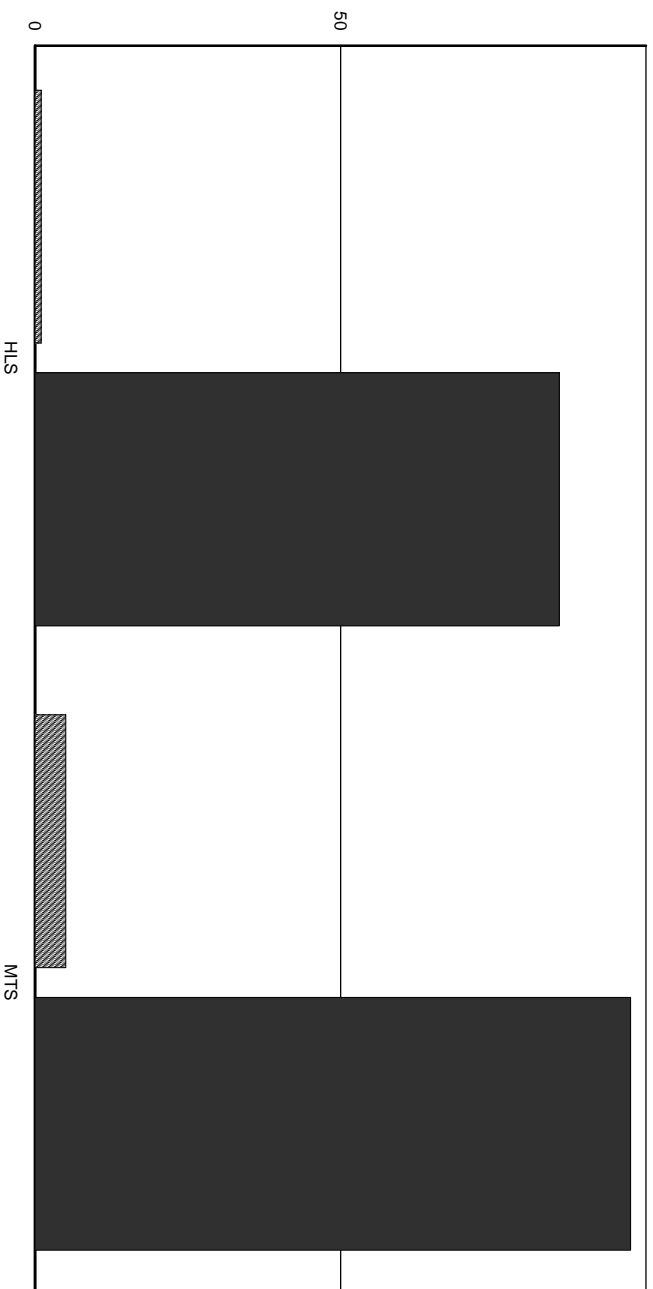
	# of Parcels	Median A/S x 100
R1	49	100.00
MULTI	1	114.61
WTRFRNT	6	100.66
WTRACCESS	4	87.90
MANU	7	98.81
	67	

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



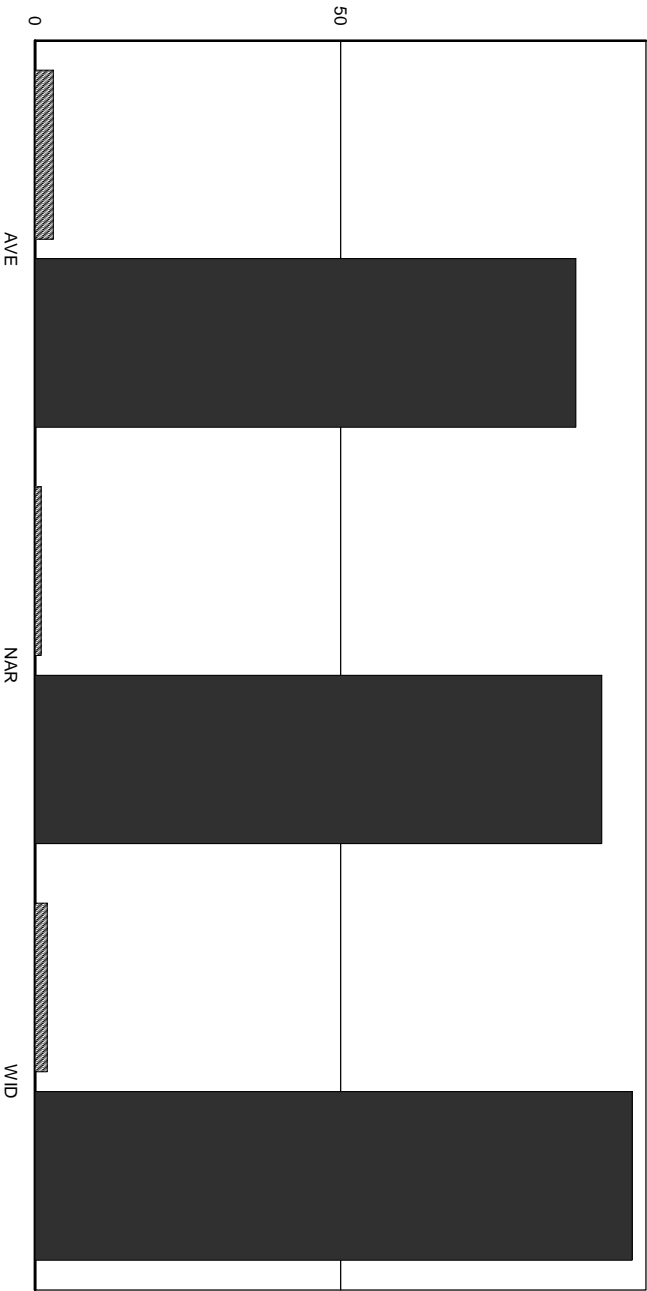
	<div><div></div># of Parcels</div>	<div><div></div>Median A/S x 100</div>
VIEW	6	95.10
WTRFRNT	10	96.36
OTHER	51	100.59
	67	

# Grafton:Median A/S Ratio by View Subject



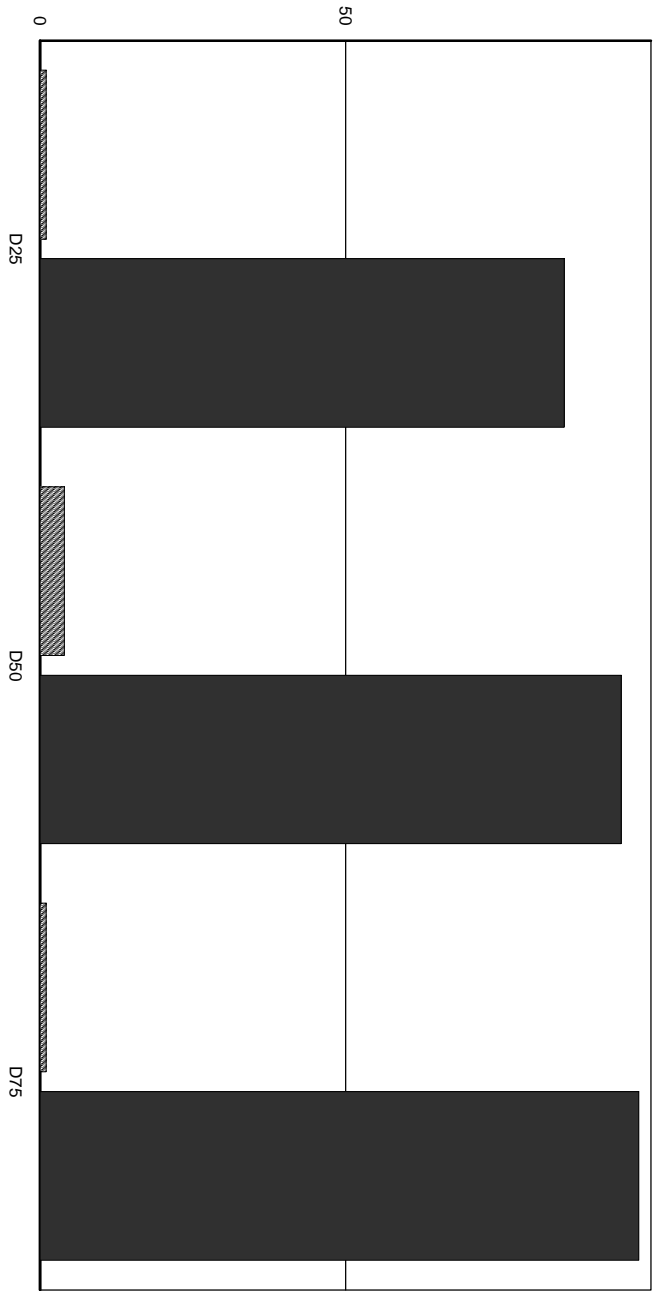
	# of Parcels	Median A/S x 100
HLS	1	85.82
MTS	5	97.46
	6	

Grafton:Median A/S Ratio by View Width



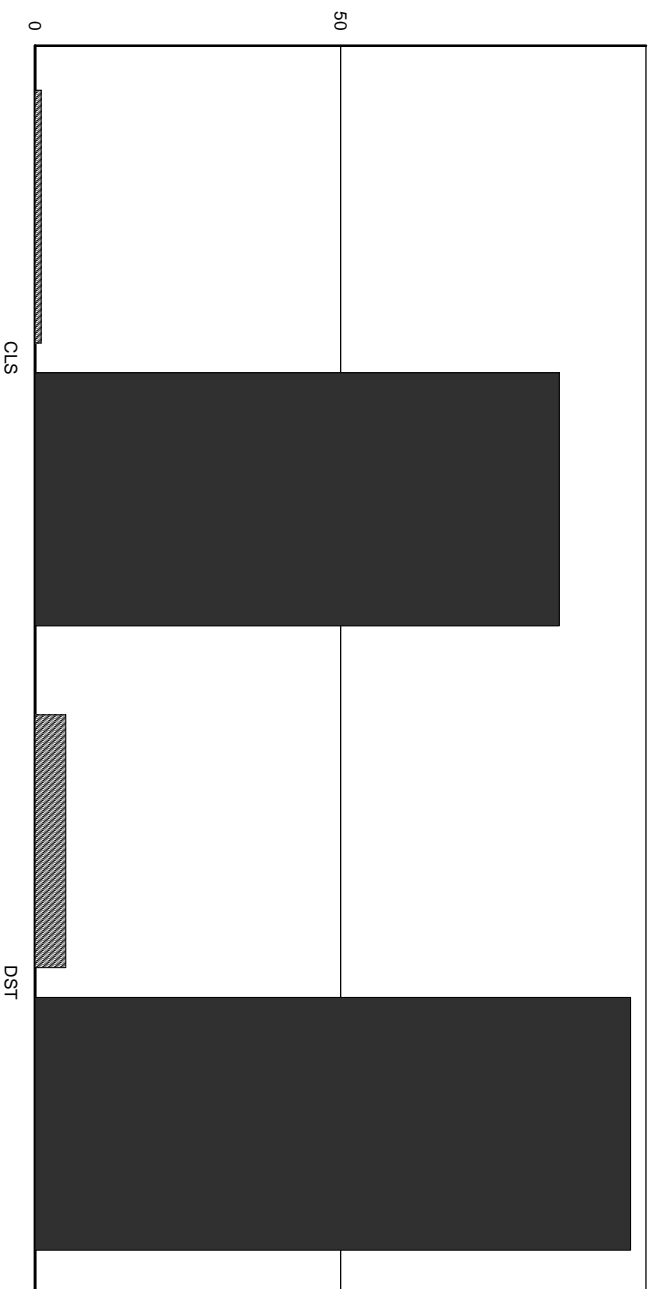
	# of Parcels	Median A/S x 100
AVE	3	88.53
NAR	1	92.75
WID	2	97.74
	6	

Grafton:Median A/S Ratio by View Depth



	<div><div></div># of Parcels</div>	<div><div></div>Median A/S x 100</div>
D25	1	85.82
D50	4	95.10
D75	1	98.01
	6	

# Grafton:Median A/S Ratio by View Distance



	# of Parcels	Median A/S x 100
CLS	1	85.82
DST	5	97.46
	6	



**Sales Analysis Results**  
**Grafton -- 08/26/2020**

Sales Analysis Statistics			
Number of Sales:	<b>13</b>	Mean Sales Ratio:	<b>1.0378</b>
Minimum Sales Ratio:	<b>0.7529</b>	Median Sales Ratio:	<b>1.0157</b>
Maximum Sales Ratio:	<b>1.2417</b>	Standard Deviation:	<b>0.1412</b>
Aggregate Sales Ratio:	<b>1.0271</b>	Coefficient of Dispersion:	<b>9.9879</b>
		Price Related Differential:	<b>1.0104</b>
Sales Analysis Criteria			
Sold: 4/1/2018 - 8/25/2020	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 - 2020	Trend: 0.33% Prior to 4/1/2020		
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			

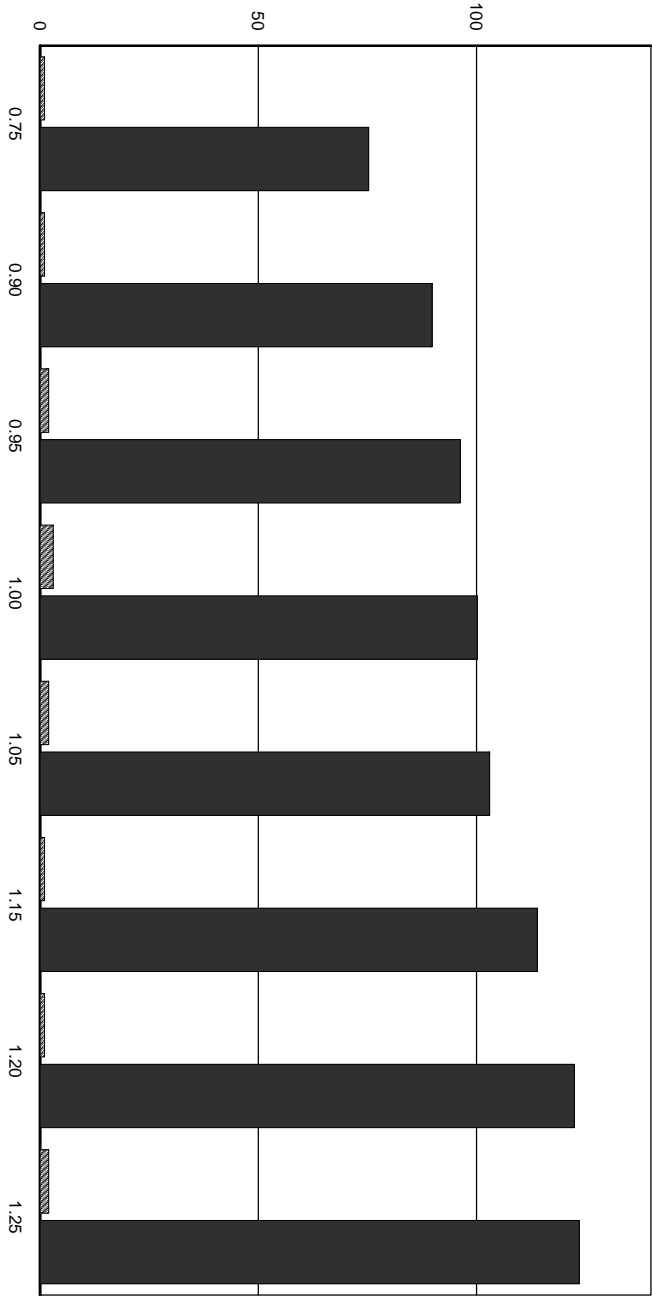


**Grafton Sales Analysis Report**

Ratio	Map	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Trended	Assessment	I	Q	Unqualified Description	Prior Year Assessment
	Sale Note								Eff. Area	Sale Price	Sale Date			Grantor	
1.140	000012	000242	000000	01	3.10	R1	E			\$ 23,425	\$ 26,700	V	Q	ARTHUR RONALD	\$ 23,000
											04/29/2019				
1.016	000012	000769	000005	01	14.40	R1	E			\$ 70,000	\$ 71,100	V	Q	SCHILLING MATTHEW	\$ 48,900
											07/16/2020				
0.898	000012	001027	000004	01	20.82	R1	E			\$ 76,733	\$ 68,900	V	Q	DEVENNEY, BRETT	\$ 45,100
											09/17/2019				
1.001	000012	001027	0004-1	01	5.29	R1	E			\$ 33,251	\$ 33,300	V	Q	SULLIVAN, EDWARD	\$ 42,800
											09/17/2019				
1.000	000015	000765	000000	01	6.80	R1	E			\$ 35,000	\$ 35,000	V	Q	RAYHALL VICTOR L	\$ 27,600
											05/29/2020				
1.026	000017	000233	000001	01	5.50	R1	E			\$ 28,960	\$ 29,700	V	Q	KENYON, MERLE	\$ 30,200
											06/26/2018				
1.225	000017	001208	000001	01	16.45	R1	E			\$ 41,317	\$ 50,600	V	Q	WALLACE WILLIAM	\$ 55,400
											10/22/2018				
1.230	000019	000386	000000	01	33.70	R1	C			\$ 40,000	\$ 49,200	V	Q	THERIAULT & SONS REALT	\$ 51,700
											06/19/2020				
0.959	000021	000361	002-03	01	34.40	R1	E			\$ 57,848	\$ 55,500	V	Q	SEIDLICH URSULA AND RA	\$ 50,100
											06/24/2019				
1.242	00010S	000148	000000	01	0.90	R1A	C			\$ 12,000	\$ 14,900	V	Q	PHELPS EDDIE L	\$ 20,200
											06/16/2020				
1.036	00011A	000056	000000	01	0.60	R1W	E			\$ 45,000	\$ 46,600	V	Q	BELLOMO TRUSTEE, GERAL	\$ 33,000
	SALE INCL 11A-56 & 11A-57; OK TO USE!!!!!!!!!!!!										08/10/2020				
0.967	00011A	000718	000000	01	0.40	R1	E			\$ 12,000	\$ 11,600	V	Q	KACZMARSKI MARY ANN (L	\$ 15,100
											07/13/2020				
0.753	00015C	000036	000000	01	0.40	R1A	C			\$ 17,000	\$ 12,800	V	Q	PARKHURST, JR RAY E	\$ 17,100
											08/05/2020				

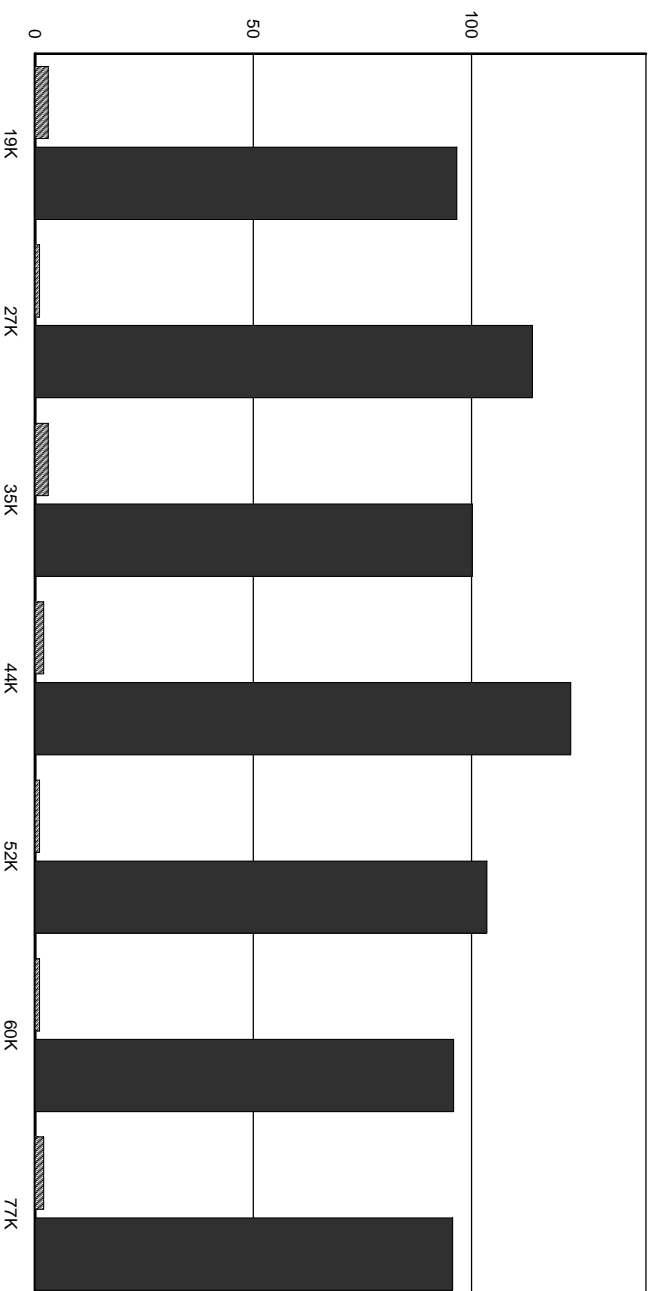


Grafton:Distribution of Sale Ratios



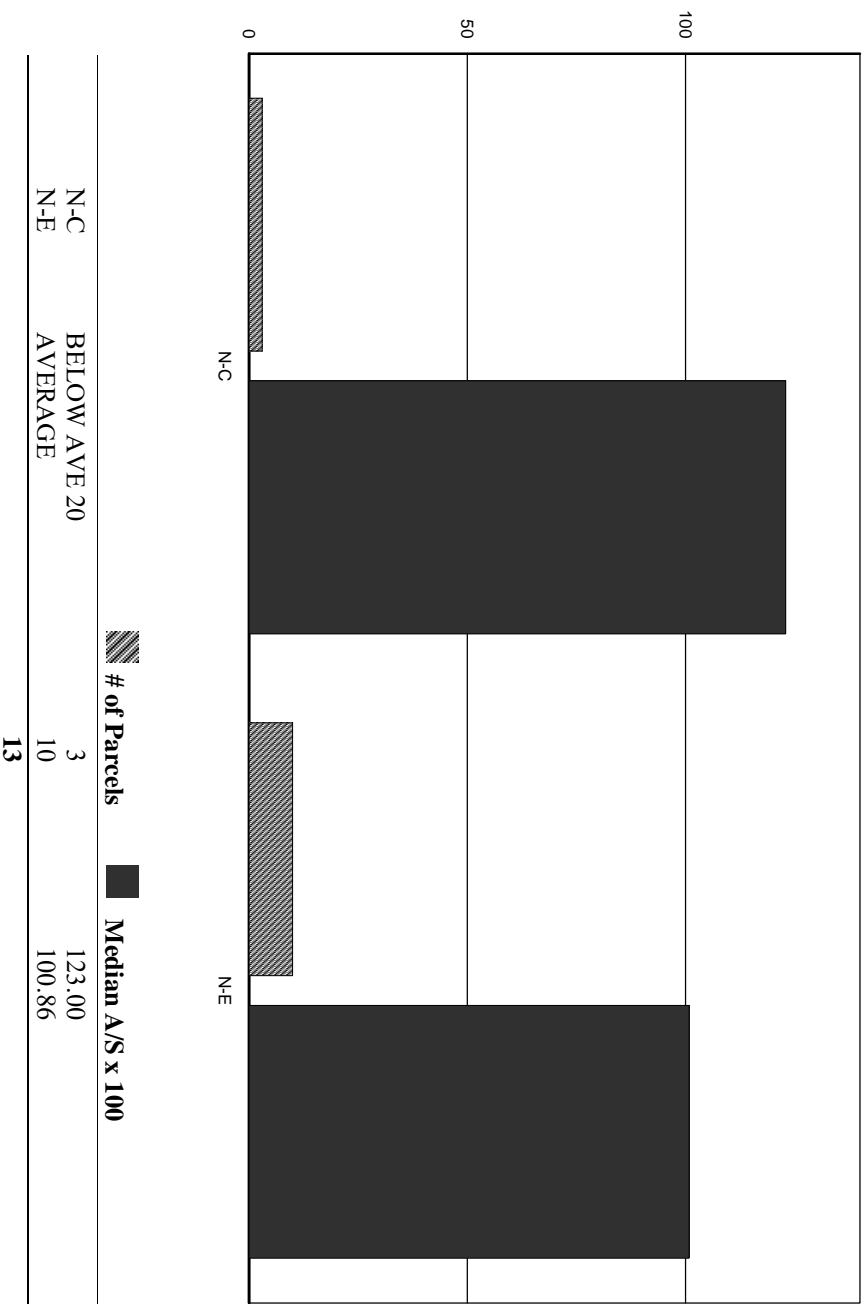
	# of Parcels	Median A/S x 100
0.75	1	75.29
0.90	1	89.79
0.95	2	96.30
1.00	3	100.15
1.05	2	103.06
1.15	1	113.98
1.20	1	122.47
1.25	2	123.58
	13	

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

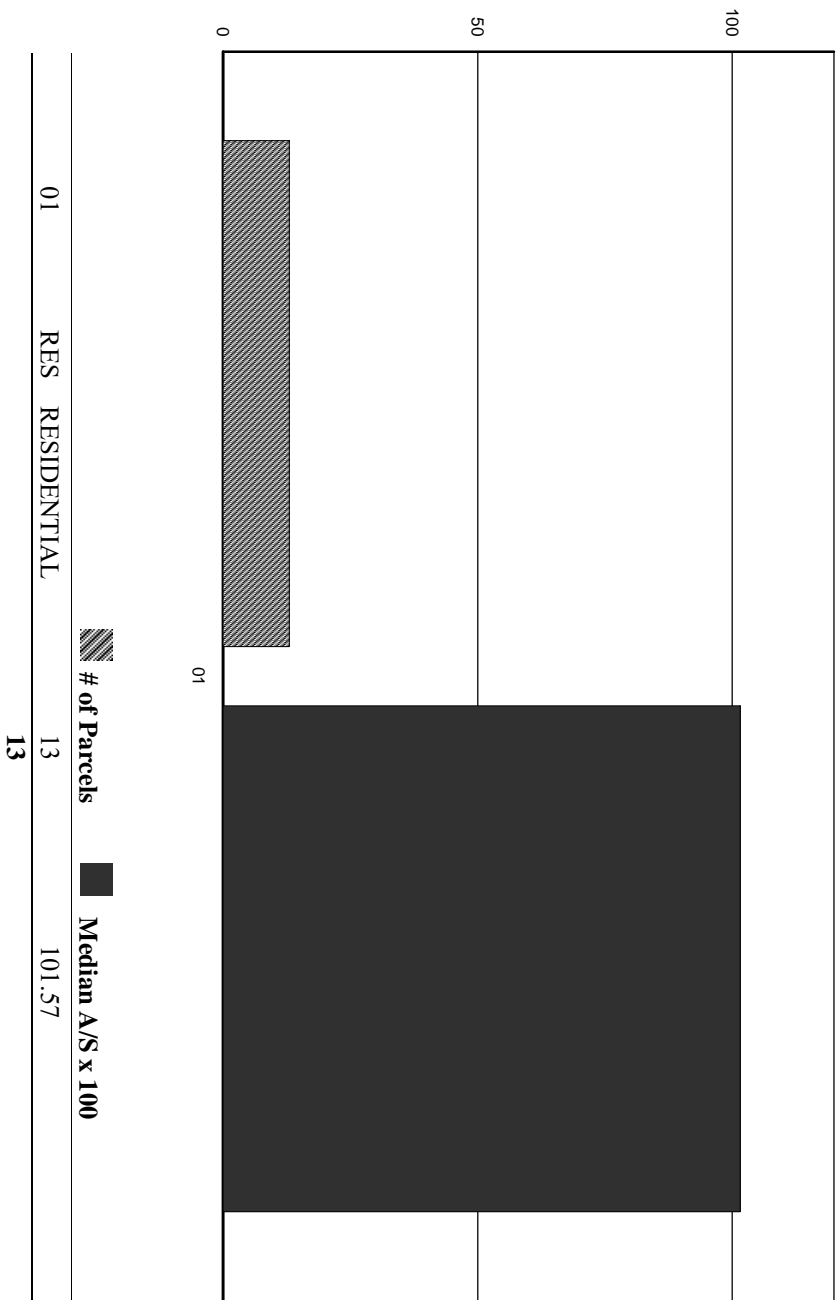


	# of Parcels	Median A/S x 100
19K	3	96.67
27K	1	113.98
35K	3	100.15
44K	2	122.73
52K	1	103.56
60K	1	95.94
77K	2	95.68
	<b>13</b>	

# Grafton:Median A/S Ratio by Neighborhood

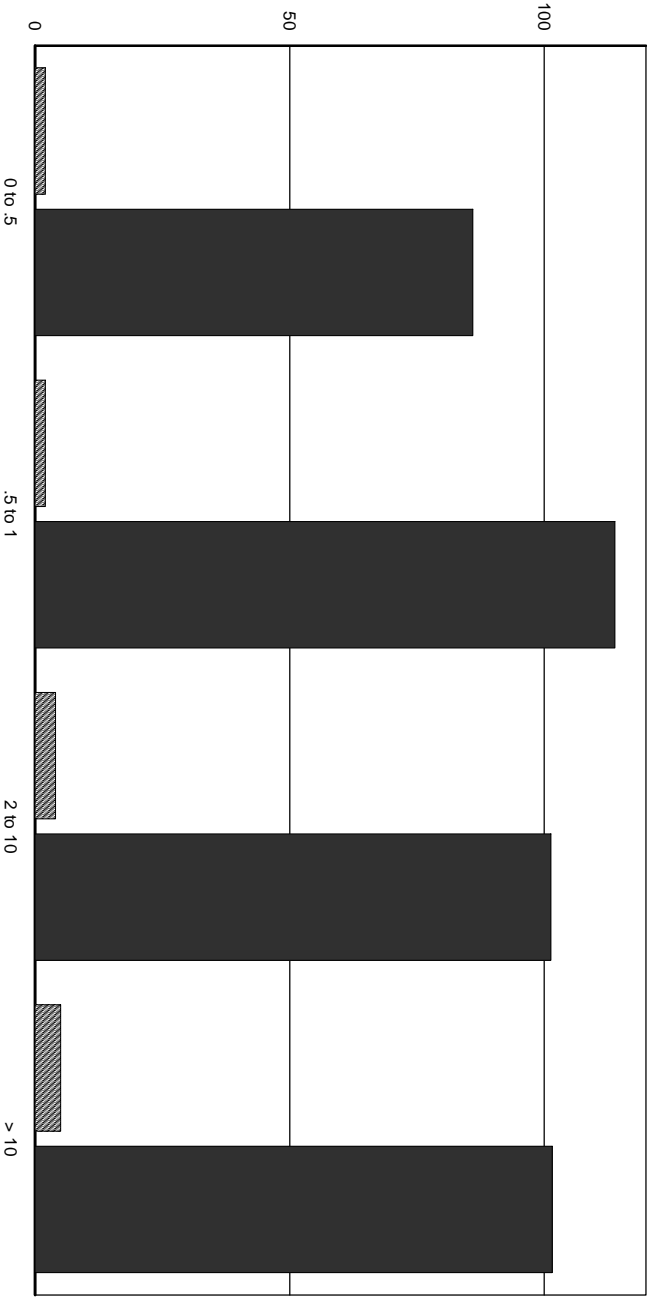


# Grafton:Median A/S Ratio by Zone



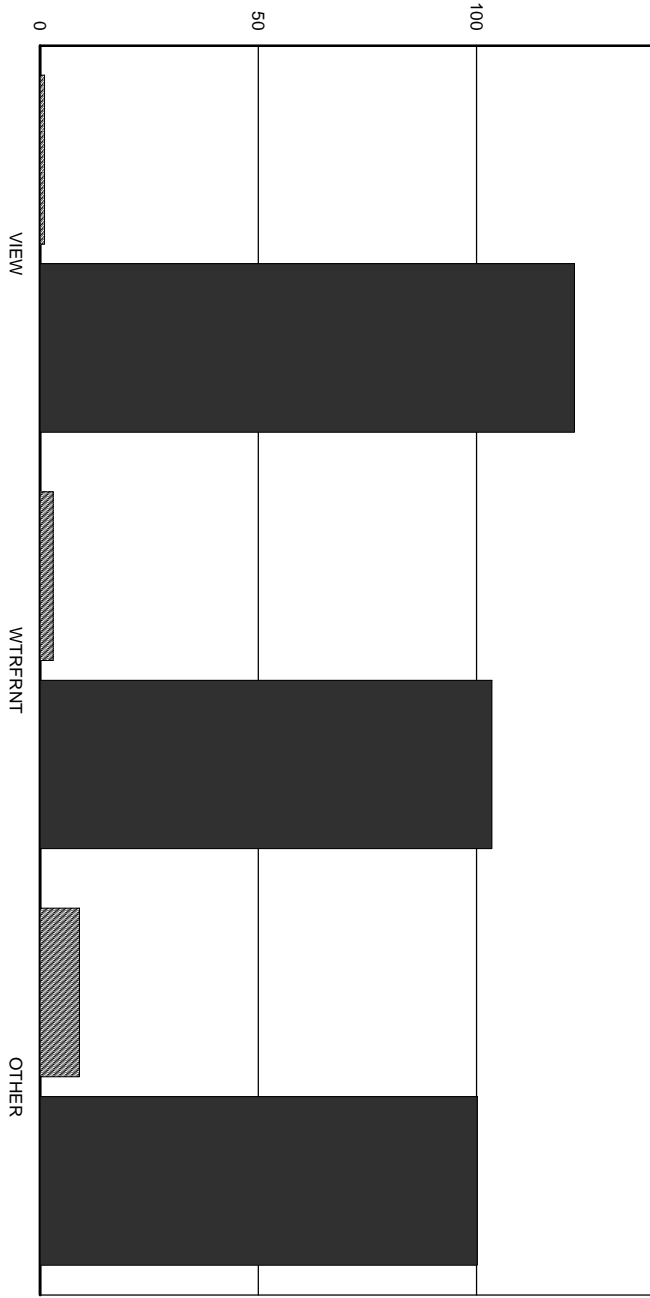


Grafton:Median A/S Ratio by Acreage



	# of Parcels	Median A/S x 100
0 to .5	2	85.98
.5 to 1	2	113.86
2 to 10	4	101.35
> 10	5	101.57
	13	

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



	# of Parcels	Median A/S x 100
VIEW	1	122.47
WTRFRNT	3	103.56
OTHER	9	100.15
	13	

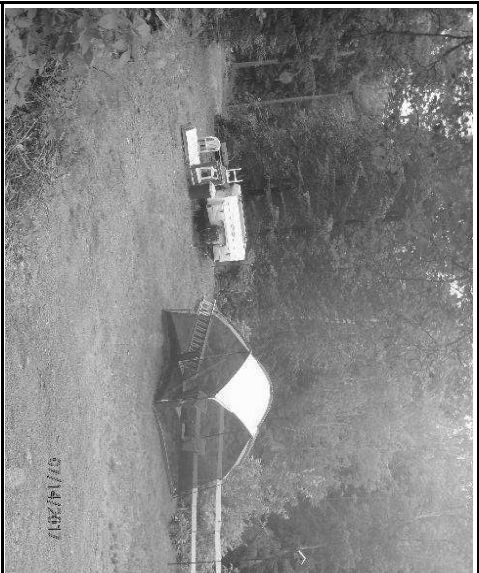
OWNER INFORMATION				SALES HISTORY				PICTURE	
HOMEN DONNA M				Date	Book	Page	Type	Price	Grantor
20 LOWER MEADOW RD				04/29/2019	4429	129	Q V	22,533	ARTHUR RONALD
GRAFTON, NH 03240									
LISTING HISTORY				NOTES					
01/30/20 JDPR				OPEN FIELD; 11/19; LAND ONLY, ADD XFOBS AFTER SALE; 1/20; NC TO					
11/21/19 KCVL VER SALE				SHED; CK 21; PU DW;					
07/02/13 ERVL									
02/22/13 INSP MARKED FOR INSPECTION									
EXTRA FEATURES VALUATION									
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes			
CABIN	128	16 x 8	185	25.00	60	3,552			
LEAN-TO	24	6 x 4	400	4.00	60	230 OPF ATT CABIN			
SHED-WOOD	64	8 x 8	310	10.00	90	1,786 UC SIDING			
						5,600			
PARCEL TOTAL TAXABLE VALUE									
Year	Building	Features	Land						
2018	\$ 0		\$ 23,000						
		Parcel Total: \$ 23,000							
2019	\$ 0		\$ 23,000						
		Parcel Total: \$ 23,000							
2020	\$ 0		\$ 26,700						
		Parcel Total: \$ 32,300							
LAND VALUATION									
Zone: RES	RESIDENTIAL	Minimum Acreage: 2.00	Minimum Frontage: 200	Site: UNDEVELOPED					
Land Type	Units	Base Rate	NC Adj	Site	Road	DWay	Topography	Cond	Ad Valorem
1F RES	2,000 ac	70,000	E	100	42	95	95 -- MILD	100	25,200
1F RES	1,100 ac	x 1,500	X	100			90 -- ROLLING	100	1,500
		26,700							
		3,100 ac							
		26,700							
LAST REVALUATION: 2020									
Site: UNDEVELOPED Driveway: GRAVEL/DIRT Road: GRAVEL/DIRT									



OWNER INFORMATION				SALES HISTORY				PICTURE	
MCGUIRE, MICHAEL  17 PRINCETON STREET APT #2 SOMMERVILLE, MA 02144				Date	Book	Page	Type	Price Grantor	
				07/16/2020 4537 0086 Q V				70,000 SCHILLING MATTHEW	
LISTING HISTORY				NOTES					
07/27/20 MSHC				7/13-EST SHED ON OTHER SIDE OF BROOK VIA WALKING PATH ACROSS FROM LOT 431-2 LEADS TO BROOK W/ PATH ON OTHER SIDE (NO BRIDGE) DATA EST; BROOK RUNS ALONG FRONT OF LOT;7/17 COULD NOT FIND SHED; 5/20; 4-SALE AP=\$72,500; (AUC 217 DOM)					
07/14/17 JDVL									
01/03/17 INSP									
07/01/13 ERVL									
02/22/13 INSP									
MARKED FOR INSPECTION									
EXTRA FEATURES VALUATION									
Feature Type	Units		Length x Width	Size Adj	Rate	Cond	Market Value Notes		
SHED-WOOD	80		8 x 10		260	10,00	40	832 DNF/EST  800	
MUNICIPAL SOFTWARE BY AVITAR									
GRAFTON ASSESSING OFFICE									
PARCEL TOTAL TAXABLE VALUE									
Year	Building		Features		Land				
2018	\$ 0		\$ 900		\$ 48,000 Parcel Total: \$ 48,900				
2019	\$ 0		\$ 900		\$ 48,000 Parcel Total: \$ 48,900				
2020	\$ 0		\$ 800		\$ 71,100 Parcel Total: \$ 71,900				
LAND VALUATION									
Zone: RES	RESIDENTIAL		Minimum Acreage: 2.00		Minimum Frontage: 200		Site: UNDEVELOPED Driveway: UNDEVELOPED Road: PAVED		
Land Type	Units		Base Rate	NC	Adj	Site	Road	DWay	Topography
1F RES	2,000 ac		70,000 E	100		42	100	90	95 -- MILD
1F RES	12,400 ac		x 1,500 X	95					90 -- ROLLING
1F RES	1,200,000 ft		x 88 E	100					95 -- MILD
14,400 ac		71,100		71,100					
LAST REVALUATION: 2020									





		<b>OWNER</b> <b>BARTOLDUS VIRGINIA</b> BARTOLDUS ANTON J 15 UNION STREET HILLSBOROUGH, NH 03244		<b>TAXABLE DISTRICTS</b> <table border="1"> <tr> <th>District</th> <th>Percentage</th> </tr> <tr> <td> </td> <td> </td> </tr> </table>		District	Percentage																														
District	Percentage																																				
<b>PERMITS</b> <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					<b>BUILDING DETAILS</b> <table border="0"> <tr> <td>Model:</td> <td>Baths:</td> <td>Fixtures:</td> </tr> <tr> <td>Roof:</td> <td>Bedrooms:</td> <td>Fireplaces:</td> </tr> <tr> <td>Ext:</td> <td>Extra Kitchens:</td> <td>Generators:</td> </tr> <tr> <td>Int:</td> <td>A/C:</td> <td> </td> </tr> <tr> <td>Floor:</td> <td>Quality:</td> <td> </td> </tr> <tr> <td>Heat:</td> <td>Com. Wall:</td> <td> </td> </tr> <tr> <td> </td> <td>Stories:</td> <td> </td> </tr> <tr> <td> </td> <td>Base Type:</td> <td> </td> </tr> </table>				Model:	Baths:	Fixtures:	Roof:	Bedrooms:	Fireplaces:	Ext:	Extra Kitchens:	Generators:	Int:	A/C:		Floor:	Quality:		Heat:	Com. Wall:			Stories:			Base Type:	
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<div> <div>2020 BASE YEAR BUILDING VALUATION</div> <div> <div>Year Built:</div> <div>Condition For Age:</div> <div>Physical:</div> <div>Functional:</div> <div>Economic:</div> <div>Temporary:</div> </div> <div> <div>%</div> <div>%</div> <div>%</div> </div> </div>									
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OWNER INFORMATION				SALES HISTORY				PICTURE	
BARTOLDUS VIRGINIA				Date	Book	Page	Type	Price	Grantor
BARTOLDUS ANTON J				09/18/2019	4466	93	U I 38	1	BARTOLDUS ANTON J
15 UNION STREET				09/17/2019	4465	939	Q V	32,500	SULLIVAN, EDWARD
HILLSBOROUGH, NH 03244				01/06/2012	3849	95	U V 38	1	DEVENNEY, BRETT
LISTING HISTORY				NOTES					
01/28/20	JDPE			LOT 2, PLAN# 14126; SH DW W/12-1027-4;7/13 GATED DRVWY; DATA EST FROM ROAD; ELECT TO SITE; DNV W/S; LOT HAS OWN DRVWY NOW; 8/15 EST NEW CAMPER & DEK;7/17 EST NC; 11/19; GATED & POSTED, CAMPER NOT IN SALE, EST REMOVED; 1/20; DNV CAMPER=RMV;					
11/21/19	KCVE	V-SALE							
07/14/17	JDVE								
01/03/17	INSP	MARKED FOR INSPECTION							
08/27/15	KCPE								
07/02/13	ERV L								
02/22/13	INSP	MARKED FOR INSPECTION							
EXTRA FEATURES VALUATION									
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes			
DECK	72	6 x 12	282	7.00	25	355 EST BY CAMPER 400			
MUNICIPAL SOFTWARE BY AVITAR									
GRAFTON ASSESSING OFFICE									
PARCEL TOTAL TAXABLE VALUE									
Year	Building	Features		Land					
2018	\$ 9,900	\$ 400		\$ 32,500					
		Parcel Total:		\$ 42,800					
2019	\$ 9,900	\$ 400		\$ 32,500					
		Parcel Total:		\$ 42,800					
2020	\$ 0	\$ 400		\$ 33,300					
		Parcel Total:		\$ 33,700					
LAND VALUATION									
Zone: RES	RESIDENTIAL	Minimum Acreage: 2.00	Minimum Frontage: 200	Site: UNDEV CLEAR 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	2.000 ac	70,000 E	100	47	100	95	95 -- MILD	100	29,700 0 N 29,700
1F RES	3.290 ac	x 1,500 X	100				90 -- ROLLING	80	3,600 0 N 3,600 BROOK
	5.290 ac								33,300 33,300
LAST REVALUATION: 2020									



OWNER INFORMATION				SALES HISTORY				PICTURE			
RENAU, OLIVER JOHN  24 MILLBROOK DRIVE  HASHUA, NH 03063				Date	Book	Page	Type	Price Grantor			
				05/29/2020 4523 0439 Q V				35,000 RAYHALL VICTOR L			
LISTING HISTORY				NOTES							
05/20/16 JDVL 09/28/11 KCVL 09/13/11 INSP MARKED FOR INSPECTION				6X22 CAMPER ON PROPERTY. N/V; DW OVERGRWN; 5/16 CAMPER W/NV; NO LONGER ON PROP; OLD ELEC METER REMAINING; 5/20; 4-SALE AP=\$49,900 (AUC 611 DOM)							
EXTRA FEATURES VALUATION											
Feature Type				Units	Length	x Width	Size Adj	Rate	Cond	Market Value	Notes
										GRAFTON ASSESSING OFFICE	
PARCEL TOTAL TAXABLE VALUE											
Year		Building		Features		Land					
2018		\$ 0		\$ 0		\$ 27,600		Parcel Total: \$ 27,600			
2019		\$ 0		\$ 0		\$ 27,600		Parcel Total: \$ 27,600			
2020		\$ 0		\$ 0		\$ 35,000		Parcel Total: \$ 35,000			
LAND VALUATION										LAST REVALUATION: 2020	
Zone: RES RESIDENTIAL				Minimum Acreage: 2.00				Minimum Frontage: 200			
Site: UNDEV CLEAR				Driveway: GRASS/NATURAL				Road: GRAVEL/DIRT			
Land Type		Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem
1F RES		2,000 ac	70,000	E	100	47	95	95	95 -- MILD	100	28,200
1F RES		4,800 ac	x 1,500	X	100				95 -- MILD	100	6,800
		6,800 ac									35,000
											35,000

PICTURE		OWNER		TAXABLE DISTRICTS		BUILDING DETAILS	
		RENAU, OLIVER JOHN 24 MILLBROOK DRIVE HASHUA, NH 03063		District	Percentage	Model: Roof: Ext: Int: Floor: Heat:	
						Baths:	Fixtures:
		Date	Permit ID	Permit Type	Notes	Bedrooms:	Extra Kitchens:
				A/C:			
				Quality:			
				Com. Wall:			
				Stories:			
				Base Type:			
				BUILDING SUB AREA DETAILS			
				2020 BASE YEAR BUILDING VALUATION			
				<div> <div>Year Built:</div> <div>Condition For Age:</div> <div>Physical:</div> <div>Functional:</div> <div>Economic:</div> <div>Temporary:</div> </div> <div> <div>%</div> <div>%</div> <div>%</div> </div>			

OWNER INFORMATION				SALES HISTORY				PICTURE					
SHAWVER DANIEL W				Date	Book	Page	Type	Price	Grantor				
SHAWVER KIM E				06/26/2018	4370	143	Q V	27,000	KENYON, MERLE				
5 OLD TOWNE ROAD				08/18/2017	4305	0678	U V 25	18,000	DUBUC, RUSSELL				
NELSON, NH 03457													
LISTING HISTORY				NOTES									
01/31/20 JDVM				1/18; 2-LOT SUB; SMITH RIVER RUNS THROUGH LOT; 4/19; EST=CLOSED GATE; PU SHED; SITE HAS ELEC; LUMBER ON LOT; CK 20 FOR SHED/BLDG; 11/19; NOH; CK 20 FOR NEW BLDG, L-TO, CAMPER ETC; 1/20; NOH; CAMPERS IN STORAGE UNDER L-TO=DNPU; P/U BARN, CPT, CK 21 FOR FIN ABV BARN, DEK;									
11/14/19 KCVL V-SALE													
04/25/19 JDPE													
01/22/18 MSSR PLAN #15333													
EXTRA FEATURES VALUATION													
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes							
SHED-WOOD	96	12 x 8	227	10.00	60	1,308 PREFIN MTL							
BARN-2STRY	1,152	48 x 24	74	26.00	50	11,082 PART OPEN							
CARPORT WOOD	432	36 x 12	97	11.00	100	4,609 ATT TO BARN							
						17,000							
PARCEL TOTAL TAXABLE VALUE													
Year	Building	Features		Land									
2018	\$ 0			\$ 26,696									
				Parcel Total: \$ 26,696									
2019	\$ 0	\$ 1,500		\$ 28,197									
				Parcel Total: \$ 29,697									
2020	\$ 0	\$ 17,000		\$ 29,204									
				Parcel Total: \$ 46,204									
LAND VALUATION													
Zone: RES RESIDENTIAL				Minimum Acreage: 2.00				Minimum Frontage: 200					
Land Type	Units	Base Rate	NC Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R Tax Value Notes		
IF RES	1,000 ac	68,500	E	100	47	100	95 -- MILD	100	29,100	0	N 29,100		
UNPRODUCTIVE	4,500 ac	x 1,500	X	100			90 -- ROLLING	10	600	100	N 104		
						5,500 ac 29,700 29,204							
LAST REVALUATION: 2020													
Site: UNDEV CLEAR Driveway: GRAVEL/DIRT Road: PAVED													



OWNER INFORMATION				SALES HISTORY				PICTURE
CAO CHAN T				Date	Book	Page	Type	Price Grantor
272 TURNPIKE RD				10/22/2018	4396	231	Q V	39,000 WALLACE WILLIAM
GRAFTON, NH 03240								
LISTING HISTORY				NOTES				
11/14/19	KCVL	VER SALE		ORIG CU@4178/254; POTENTIAL GOOD VU DEPENDING ON HOUSE SITE;				
07/08/14	ERVL							
06/24/14	INSP	MARKED FOR INSPECTION						
EXTRA FEATURES VALUATION								
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes		





OWNER INFORMATION			SALES HISTORY					PICTURE		
CASPER, SCOTT M			Date	Book	Page	Type	Price Grantor			
4 BARKLAND DRIVE			06/19/2020	4528	0782	Q V	40,000 THERIAULT & SONS			
			07/24/2015	4145	267	U V 35	1 GRAFTON, TOWN OF			
DERRY, NH 03038			08/18/2014	4076	595	U V 50	THERIAULT/TAX			
LISTING HISTORY			NOTES							
09/29/11	JBVL		APPRS PART CLEARED; GATED & POSTED=EST; 5/20; 4-SALE AP=\$45,000							
09/13/11	INSP	MARKED FOR INSPECTION								
EXTRA FEATURES VALUATION			MUNICIPAL SOFTWARE BY AVITAR							
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes	GRAFTON ASSESSING OFFICE		
			PARCEL TOTAL TAXABLE VALUE							
Year	Building	Features	Land							
2018	\$ 0		\$ 0	\$ 51,700	Parcel Total: \$ 51,700					
2019	\$ 0		\$ 0	\$ 51,700	Parcel Total: \$ 51,700					
2020	\$ 0		\$ 0	\$ 49,200	Parcel Total: \$ 49,200					
LAND VALUATION			LAST REVALUATION: 2020							
Zone: RES	RESIDENTIAL	Minimum Acreage: 2.00	Minimum Frontage: 200	Site: UNDEVELOPED						
Land Type	Units	Base Rate	NC Adj	Site	Road	DWay	Topography	Cond	Ad Valorem SPI R Tax Value Notes	
1F RES	2,000 ac	70,000 C	80	42	95	95	90 -- ROLLING	60	11,500 0 N 11,500 CTD	
1F RES	31,700 ac	x 1,500 X	88				90 -- ROLLING	100	37,700 0 N 37,700	
			</							

PICTURE		OWNER		TAXABLE DISTRICTS		BUILDING DETAILS	
<div> <div>CASPER, SCOTT M</div> <div>4 BARKLAND DRIVE</div> <div>DERRY, NH 03038</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>PERMITS</div> <div>Date</div> <div>Permit ID</div> <div>Permit Type</div> <div>Notes</div>	
<div>BUILDING SUB AREA DETAILS</div>						<div>2020 BASE YEAR BUILDING VALUATION</div>	
<div> <div> <div>Year Built:</div> <div>Condition For Age:</div> <div>Physical:</div> <div>Functional:</div> <div>Economic:</div> <div>Temporary:</div> </div> <div> <div>%</div> </div> </div>						<div>%</div>	

OWNER INFORMATION				SALES HISTORY				PICTURE						
LANSING MICHAEL D				Date	Book	Page	Type	Price	Grantor					
30 WOLF ROAD, UNIT #415				06/24/2019	4445	56	Q V	56,000	SEIDLICH URSULA AND					
LEBANON, NH 03766-5778				02/25/2008	3493	870	Q V	59,500	LARAMIE, SPENCER					
LISTING HISTORY				NOTES										
11/22/19	KCVL	VER SALE		CU @ BK3499,PG417; 1/10; VACANT; MOD TO STEEP TOPO TO REAR; DUE TO SHAPE OF LOT, HSE MUST SIT BACK 400'+ FROM ROAD; 11/19; POSS SEPTIC & LEACH FIELD INSTALLED;										
01/15/10	MSUL													
EXTRA FEATURES VALUATION				MUNICIPAL SOFTWARE BY AVITAR										
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes	GRAFTON ASSESSING OFFICE						
PARCEL TOTAL TAXABLE VALUE														
Year	Building	Features	Land											
2018	\$ 0		\$ 20,855	Parcel Total: \$ 20,855										
2019	\$ 0		\$ 20,844	Parcel Total: \$ 20,844										
2020	\$ 0		\$ 22,936	Parcel Total: \$ 22,936										
LAND VALUATION														
Zone: RES RESIDENTIAL Minimum Acreage: 2.00 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	2,000	ac	70,000	E	100		42	95	90	85 -- MODERATE	19,200	0	N	19,200 ACC/CTD
IF RES	2,000	ac	x 1,500	X	88					85 -- MODERATE	2,200	0	N	2,200
UNMNGD OTHER	30,400	ac	x 1,500	X	88					85 -- MODERATE	34,100	66	N	1,536 SOME STEEP
											55,500	22,936		

PICTURE		OWNER		TAXABLE DISTRICTS		BUILDING DETAILS			
<div>LANSING MICHAEL D 30 WOLF ROAD, UNIT #415 LEBANON, NH 03766-5778</div>		District		Percentage		Model:			
						Roof:			
		Date		Permit ID		Permit Type		Notes	
<div>PERMITS</div>		30 WOLF ROAD, UNIT #415 LEBANON, NH 03766-5778		District		Percentage		Int:	
								Floor:	
								Heat:	
								Bedrooms:	
								Baths:	
								A/C:	
								Extra Kitchens:	
								Quality:	
								Com. Wall:	
								Stories:	
Base Type:		Fixtures:							
Fireplaces:									
Generators:									
<div>BUILDING SUB AREA DETAILS</div>						Year Built:			
						Condition For Age:			
						Physical:			
						Functional:			
						Economic:			
						Temporary:			
						2020 BASE YEAR BUILDING VALUATION			
						%			
						%			

OWNER INFORMATION				SALES HISTORY				PICTURE	
DIOGENES, SCOTT J				Date	Book	Page	Type	Price Grantor	
DIOGENES, DANIELLE L				06/16/2020	4527	0710	Q V	12,000 PHELPS EDDIE L	
27 JOHNS POND ROAD				07/10/2018	4373	623	U V 25	11,000 MCDONALD CRAIG A	
CARVER, MA 02330									
LISTING HISTORY				NOTES					
11/20/19 KCVL VER SALE				VAC/WOODED; 1/18; ADJ ACRES PER MERGER; 4/20; 4-SALE					
01/22/18 MSSR MERGER W/10S-147				AP=\$14,000-BOUGHT BY ABUTTER ACROSS THE STREET;					
09/26/11 KCVL									
09/13/11 INSP MARKED FOR INSPECTION									
EXTRA FEATURES VALUATION								MUNICIPAL SOFTWARE BY AVITAR	
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes		
GRAFTON ASSESSING OFFICE									
PARCEL TOTAL TAXABLE VALUE									
Year	Building	Features	Land						
2018	\$ 0	\$ 0	\$ 20,200						
				Parcel Total: \$ 20,200					
2019	\$ 0	\$ 0	\$ 20,200						
				Parcel Total: \$ 20,200					
2020	\$ 0	\$ 0	\$ 14,900						
				Parcel Total: \$ 14,900					
LAND VALUATION									
Zone: RES RESIDENTIAL				Minimum Acreage: 2.00		Minimum Frontage: 200		Site: UNDEVELOPED	
Land Type				Units	Base Rate	NC	Adj	Site	Road
1F RES WTR ACS				0.900 ac	62,800 C	80		42	95
1F RES WTR ACS				1.000 wf	x 50,000 X			100	90 -- ROLLING
				0.900 ac				30	4,900
								20	10,000
									0 N
									4,900 CTD
									10,000 HM POND W/A WF
									14,900
									14,900



OWNER INFORMATION				SALES HISTORY				PICTURE																							
AARDEMA, CYNTHIA J DONALDSON, KATHLEEN M 7136 CUMMING CIRCLE  MIDDLE RIVER, MD 21220				Date	Book	Page	Type	Price	Grantor																						
				08/10/2020	4544	0114	Q V	45,000	BELLOMO TRUSTEE,																						
				05/19/2015	4128	873	U V 38		1 BELLOMO GERALD P.																						
				08/26/1959			U V 99		1 WILLIAMS																						
LISTING HISTORY				NOTES																											
05/25/18 JDVL MARKED FOR INSPECTION				7/13 ADDED WTR FRTG AS THIS LOT INCLUDES FORMER LOT 11223 ON POND; CORNER OF KILTON POND RD & OAK LN; VAC/WOODED; INCLUDES LAND ON KILTON POND; 8/15 4-SALE AP \$69,900; 5/20; 4-SALE AP=\$49,900 W/11A-57																											
01/03/18 INSP																															
01/16/14 MSPR ADD WF																															
07/26/13 ERVL																															
07/25/13 MSPR																															
02/22/13 INSP MARKED FOR INSPECTION																															
EXTRA FEATURES VALUATION											MUNICIPAL SOFTWARE BY AVITAR																				
Feature Type				Units Length x Width Size Adj Rate Cond Market Value Notes							GRAFTON ASSESSING OFFICE																				
PARCEL TOTAL TAXABLE VALUE																															
Year				Building		Features		Land																							
2018				\$ 0				\$ 33,000 Parcel Total: \$ 33,000																							
2019				\$ 0				\$ 33,000 Parcel Total: \$ 33,000																							
2020				\$ 0				\$ 20,500 Parcel Total: \$ 20,500																							
LAND VALUATION											LAST REVALUATION: 2020																				
Zone: RES RESIDENTIAL				Minimum Acreage: 2.00				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 WTRFRNT				0.600 ac		45,700		E		100		42		95		90		85 -- MODERATE		50		7,000		0		N		7,000		CTD/SHAPE	
1F RES WTRFRNT				1.000 wf		x 50,000		X		100								90 -- ROLLING		30		13,500		0		N		13,500		K POND UND RBL WF	
				0.600 ac																		20,500						20,500			

PICTURE	OWNER <b>AARDEMA, CYNTHIA J</b> DONALDSON, KATHLEEN M 7136 CUMMING CIRCLE MIDDLE RIVER, MD 21220		TAXABLE DISTRICTS	
			District	Percentage
		PERMITS		BUILDING DETAILS
Date	Permit ID	Permit Type	Notes	
<div>BUILDING SUB AREA DETAILS</div>				Model: Roof: Ext: Int: Floor: Heat: Bedrooms: Baths: Extra Kitchens: A/C: Quality: Com. Wall: Stories:  Base Type:
<div>2020 BASE YEAR BUILDING VALUATION</div>				Year Built: Condition For Age: Physical: Functional: Economic: Temporary:  %



OWNER INFORMATION				SALES HISTORY				PICTURE			
BENTO, KATHERINE  105 KILTON POND RD  GRAFTON, NH 03240				Date	Book	Page	Type	Price Grantor			
				07/13/2020	4535	554	Q V	12,000 KACZMARSKI MARY ANN			
LISTING HISTORY				NOTES							
05/25/18	JDVL	MARKED FOR INSPECTION		7/13 VAC/WOODED; 6/20; 4-SALE AP=\$15,000; (PEND 7 DOM)							
01/03/18	INSP	MARKED FOR INSPECTION									
07/30/13	ERVL										
02/22/13	INSP	MARKED FOR INSPECTION									
EXTRA FEATURES VALUATION				MUNICIPAL SOFTWARE BY AVTAR							
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value			Notes		
				GRAFTON ASSESSING OFFICE							
PARCEL TOTAL TAXABLE VALUE											
Year	Building	Features		Land							
2018	\$ 0	\$ 0		\$ 15,100		Parcel Total: \$ 15,100					
2019	\$ 0	\$ 0		\$ 15,100		Parcel Total: \$ 15,100					
2020	\$ 0	\$ 0		\$ 11,600		Parcel Total: \$ 11,600					
LAND VALUATION											
Zone: RES RESIDENTIAL				Minimum Acreage: 2.00				Minimum Frontage: 200			
Land Type	Units	Base Rate	NC Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI R	Tax Value Notes
1F RES	0.400 ac	36,000	E	100	42	95	90	90 -- ROLLING	100	11,600	0 N 11,600
				0.400 ac				11,600			
								11,600			

PICTURE		OWNER		TAXABLE DISTRICTS		BUILDING DETAILS		
		BENTO, KATHERINE 105 KILTON POND RD GRAFTON, NH 03240		District Percentage		Model: Roof: Ext: Int: Floor: Heat: Bedrooms: Baths: Extra Kitchens: A/C: Quality: Com. Wall: Stories:		Fixtures: Fireplaces: Generators:
		PERMITS		Notes		Base Type:		
Date		Permit ID		Permit Type				
<div>BUILDING SUB AREA DETAILS</div>								
<div>2020 BASE YEAR BUILDING VALUATION</div>								
<div>Year Built: Condition For Age: Physical: Functional: Economic: Temporary:  %</div>								
<div>%</div>								

OWNER INFORMATION				SALES HISTORY				PICTURE	
PITTMAN, JARED E  PO BOX 328 HANNAH ROAD N SANDWICH, NH 03259				Date	Book	Page	Type	Price	Grantor
				08/05/2020 4542 0835 Q V				17,000 PARKHURST, JR RAY E	
LISTING HISTORY				NOTES					
09/23/11	KCVL			VAC/WOODED; SOME TREES BEING CLEARED; 5/20; 4-SALE AP=\$19,900;					
09/13/11	INSP	MARKED FOR INSPECTION							
EXTRA FEATURES VALUATION				MUNICIPAL SOFTWARE BY AVITAR					
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes			
				GRAFTON ASSESSING OFFICE					
PARCEL TOTAL TAXABLE VALUE									
Year	Building	Features		Land					
2018	\$ 0			\$ 17,100		Parcel Total: \$ 17,100			
2019	\$ 0			\$ 17,100		Parcel Total: \$ 17,100			
2020	\$ 0			\$ 12,800		Parcel Total: \$ 12,800			
LAND VALUATION									
Zone: RES RESIDENTIAL				Minimum Acreage: 2.00		Minimum Frontage: 200		Site: UNDEVELOPED	
Land Type				Units	Base Rate	NC	Adj	Site	Road
1F RES WTR ACS				0.400 ac	36,000	C	80	42	95
1F RES WTR ACS				1.000 wf	x 50,000	X	100	90	-- ROLLING
				0.400 ac				30	
								20	
								12,800	
								12,800	
LAST REVALUATION: 2020									
				Driveway: UNDEVELOPED		Road: GRAVEL/DIRT			
				Tax Value		Notes			
				2,800 CTD					
				10,000 HM POND WA WF					
				12,800					

PICTURE		OWNER		TAXABLE DISTRICTS		BUILDING DETAILS			
		PITTMAN, JARED E PO BOX 328 HANNAH ROAD N SANDWICH, NH 03259		District Percentage		Model: Roof: Ext: Int: Floor: Heat: Bedrooms: Baths: A/C: Quality: Com. Wall: Stories:  Base Type:			
		PERMITS		Notes		Extra Kitchens: Fireplaces: Generators:			
Date	Permit ID	Permit Type							
<div></div>						BUILDING SUB AREA DETAILS			
								2020 BASE YEAR BUILDING VALUATION	
								Year Built:	
								Condition For Age:	
								Physical:	
								Functional:	
								Economic:	
								Temporary:	
								%	
								%	
								%	
								%	
								%	
								%	
								%	
								%	
								%	
								%	

**Sales Analysis Results**  
**Grafton -- 08/26/2020**

Sales Analysis Statistics			
Number of Sales:	<b>54</b>	Mean Sales Ratio:	<b>0.9988</b>
Minimum Sales Ratio:	<b>0.8210</b>	Median Sales Ratio:	<b>0.9896</b>
Maximum Sales Ratio:	<b>1.3199</b>	Standard Deviation:	<b>0.1018</b>
Aggregate Sales Ratio:	<b>0.9840</b>	Coefficient of Dispersion:	<b>8.0203</b>
		Price Related Differential:	<b>1.0150</b>
Sales Analysis Criteria			
Sold: 4/1/2018 - 8/25/2020	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 - 2020	Trend: 0.33% Prior to 4/1/2020		
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			



**Grafton Sales Analysis Report**

Ratio	Map	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Trended	Assessment	I	Q	Unqualified Description	Prior Year Assessment
	Sale Note							Eff. Area	Sale Price		Sale Date			Grantor	
1.320	000001	000108	000001	01	2.01	R1	E	RSA	E	\$ 181,000	\$ 238,900	I	Q	MEGWOOD LLC	\$ 258,100
								3,361			06/09/2020				
0.988	000001	000335	000000	01	2.01	R1	E	MHS	A	\$ 84,000	\$ 83,000	I	Q	CLARK SR. KENNETH	\$ 61,200
								1,293			04/29/2020				
1.134	000002	000817	000000	01	6.30	R1	E	RSA	C	\$ 220,676	\$ 250,200	I	Q	JOHNSON LINDA D	\$ 189,500
								2,620			08/19/2019				
0.978	000005	000736	000000	01	0.40	R1W	D	RSA	D	\$ 273,000	\$ 266,900	I	Q	POWER THOMAS F	\$ 159,200
	SALE INCL 5-737							1,715			06/05/2020				
0.980	000006	000154	000001	01	17.50	R1	E	RSA	D	\$ 770,000	\$ 754,700	I	Q	NEW ENGLAND FORESTRY F	\$ 502,300
	SALE INCL 6-154-1 & 6-1052							3,406			04/06/2020				
0.932	000006	000168	000002	01	2.01	R1	F	RSA	A	\$ 211,759	\$ 197,300	I	Q	HAMILTON JONATHAN CHAR	\$ 148,300
								1,656			12/17/2019				
1.086	000006	000456	000003	01	5.11	R1	E	RSA	D	\$ 280,445	\$ 304,500	I	Q	SMITH WILLIAM J	\$ 270,600
								3,667			10/10/2019				
0.821	000006	000575	000001	01	6.40	R1A	E	RSA	C	\$ 243,484	\$ 199,900	I	Q	HARP CHRISTOPHER T	\$ 149,600
								1,245			01/15/2019				
0.937	000006	000575	000002	01	3.50	R1A	E	RSA	C	\$ 200,659	\$ 188,000	I	Q	HAINES JENNIFER	\$ 146,800
								1,347			11/02/2018				
1.006	000006	000842	000001	01	11.43	R1	E	RSA	B	\$ 216,713	\$ 218,000	I	Q	COLLINS GERALD	\$ 182,500
								2,005			03/20/2020				
0.830	000007	000288	000000	01	31.00	R1	E	RSA	B	\$ 233,068	\$ 193,500	I	Q	O'BRIEN JOHN F	\$ 160,800
								1,007			10/24/2018				
0.950	000009	000502	000000	01	8.00	R1W	D	RSA	E	\$ 607,258	\$ 576,600	I	Q	SALMONA RICCARDO	\$ 431,800
								4,514			11/05/2018				
1.073	000011	000101	000000	01	1.30	R1	E	RSA	E	\$ 111,247	\$ 119,400	I	Q	VIDAL SAMUAL	\$ 107,400
								993			01/11/2019				
0.991	000011	000203	000000	01	3.10	R1	E	RSA	B	\$ 181,220	\$ 179,600	I	Q	KEM SHIRLEY	\$ 137,000
								1,918			08/31/2018				
0.929	000011	000331	000000	01	10.00	R1	E	RSA	A	\$ 201,775	\$ 187,400	I	Q	RUSSELL CONRAD L	\$ 150,200
								1,053			11/20/2019				
1.047	000011	000799	000000	01	1.04	R1	E	MHS	A	\$ 70,020	\$ 73,300	I	Q	BABBITT III, LEWIS C	\$ 55,800
								1,147			07/19/2019				
0.858	000011	000884	000001	01	25.00	R1	E	RSA	B	\$ 284,422	\$ 244,100	I	Q	SNOW REVOCABLE TRUST	\$ 200,700
								1,631			09/09/2019				
0.911	000011	000884	000003	01	2.01	R1	E	RSA	D	\$ 255,769	\$ 233,000	I	Q	GOULD KEVIN	\$ 189,000
								2,180			08/20/2018				
0.963	000011	001046	000000	01	17.10	R1	E	RSA	C	\$ 252,137	\$ 242,900	I	Q	LINES STEVE V	\$ 199,700
								2,062			04/23/2019				
0.905	000012	000174	000000	01	21.80	R1	E	RSA	B	\$ 172,079	\$ 155,700	I	Q	MURPHY MICHAEL J	\$ 136,800
								879			03/13/2019				

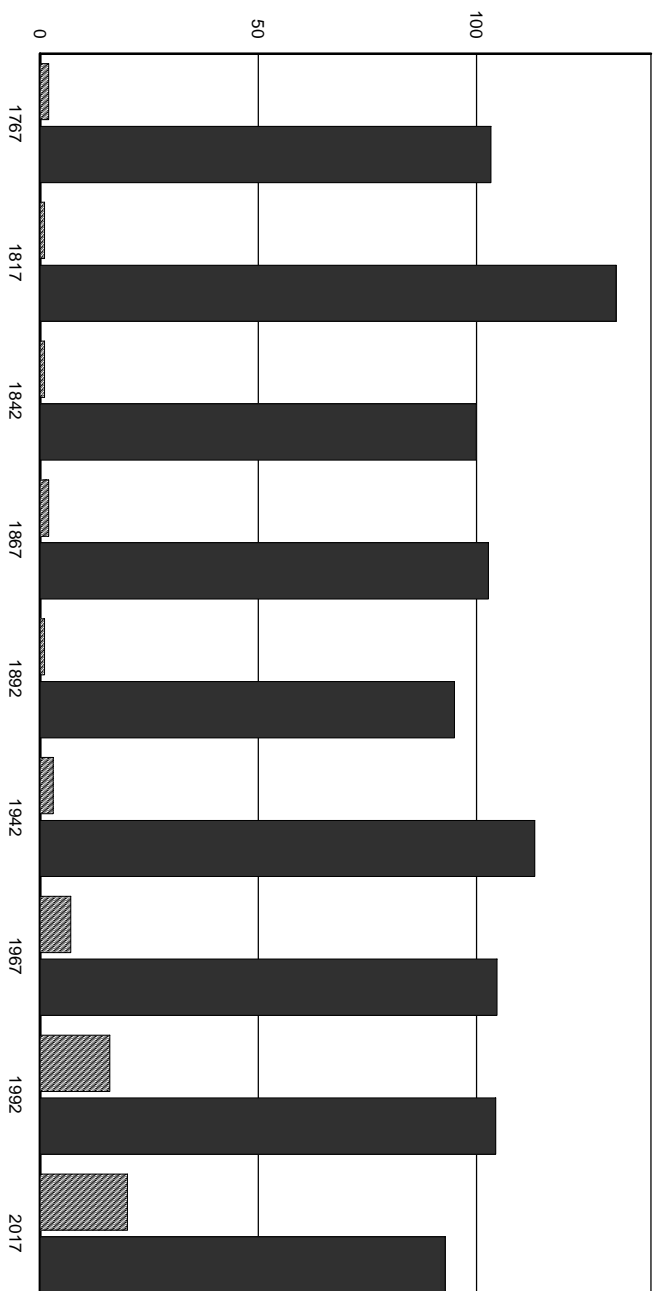
Ratio	Map Sale Note	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Trended	Assessment Sale Date	I	Q	Unqualified Description Grantor	Prior Year Assessment
1.061	000012	000305	000000	01	1.40	R1	E	RSA	B	\$139,306	\$147,800	I	Q	GALLUP FAMILY REAL EST	\$118,000
									1.271		04/29/2019				
0.954	000012	000642	000000	01	0.60	R1	E	RSA	B	\$117,657	\$112,300	I	Q	SFORZA MICHAEL	\$89,500
									1.152		09/30/2019				
1.055	000012	000656	000004	01	5.32	R1	E	RSA	C	\$145,749	\$153,700	I	Q	LEE, ALISON M	\$125,400
									1.376		08/29/2019				
0.849	000012	001020	000001	01	2.11	R1	E	MHS	A	\$137,651	\$116,900	I	Q	SARGENT WILLIAM F	\$87,800
									1.344		10/16/2018				
1.097	000013	000081	000000	01	1.30	R1	D	MHS	A	\$58,086	\$63,700	I	Q	MAYNARD, MILDRED A	\$47,600
									702		11/15/2018				
0.999	000014	000127	000000	01	16.92	R1	D	RSA	A	\$176,733	\$176,600	I	Q	GALE DAVID	\$125,900
									1.361		01/02/2020				
1.008	000014	000273	000000	01	2.35	R1	E	MHD	A	\$160,553	\$161,800	I	Q	EVANS FREDERICK F	\$148,200
									1.917		02/03/2020				
1.102	000014	000315	000000	01	95.00	R1	E	RSA	C	\$401,291	\$442,300	I	Q	LEBLANC RAYMOND V	\$378,400
									3.178		10/11/2019				
1.108	000014	000573	000000	01	0.80	R1	E	RSA	A	\$139,217	\$154,200	I	Q	CAVANAUGH, DAVID P	\$131,200
									1.586		04/03/2018				
1.071	000014	000648	000002	01	7.40	R1	E	RSA	D	\$253,109	\$271,000	I	Q	CACCIATORE MATTHEW C	\$225,900
									3.372		11/18/2019				
0.868	000014	000824	000002	01	6.40	R1	E	RSA	B	\$235,017	\$204,000	I	Q	SEAMANS THOMAS	\$158,200
									1.443		11/09/2018				
0.980	000014	000960	000000	01	0.40	R1	E	MHS	A	\$73,188	\$71,700	I	Q	CAVANAUGH, DAVID P	\$99,300
									1.699		11/04/2019				
0.975	000015	000015	000000	01	7.30	R1	C	RSA	C	\$160,890	\$156,800	I	Q	AYRES SHEILA C	\$110,200
									977		06/05/2018				
1.076	000015	000146	000000	01	1.00	R1	E	RSA	A	\$25,000	\$26,900	I	Q	CLOUGH FRANK	\$30,000
									324		06/09/2020				
0.968	000015	000238	000000	01	1.20	R1	E	RSA	B	\$47,533	\$46,000	I	Q	MELO FELICIA	\$61,300
									351		06/19/2020				
1.134	000015	000327	000000	01	7.20	R1	C	RSA	C	\$65,000	\$73,700	I	Q	DILLON, KEVIN T	\$80,400
									814		07/07/2020				
1.110	000016	000432	000000	01	5.12	R1	E	RSA	A	\$116,897	\$129,800	I	Q	HARKINS EDWARD A	\$105,400
									1.358		09/24/2018				
0.849	000016	000515	000000	01	2.30	R1	E	MHS	A	\$106,841	\$90,700	I	Q	KENYON REV TRUST, MERL	\$57,400
									1.017		04/23/2018				
0.928	000016	000708	000000	01	56.30	R1	E	RSA	B	\$280,000	\$259,700	I	Q	ROWE SUSANNE M	\$189,000
									CU - OK TO USE!!!!!!!!!!!!		08/17/2020				
									1.225						
1.030	000017	000248	000000	01	22.00	R1	D			\$57,564	\$59,300	I	Q	LISBY FAMILY TRUST C/O	\$48,600
											01/02/2020				



Ratio	Map	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Trended	Assessment	I	Q	Unqualified Description	Prior Year Assessment
	Sale Note							Eff. Area		Sale Price	Sale Date			Grantor	
0.885	000017	000426	000000	01	6.10	R1	E	RSA	C	\$ 290,643	\$ 257,300	I	Q	DEMERS DANIEL J	\$ 190,000
								1,768			10/22/2019				
0.917	000017	000441	001-02	01	5.05	R1	E	RSA	B	\$ 253,994	\$ 232,800	I	Q	MARTIN JAMES R	\$ 199,700
								2,221			07/16/2018				
0.906	000017	000490	000000	01	7.10	R1	D	RSA	E	\$ 210,343	\$ 190,500	I	Q	BASSANI, CHESTER FLORI	\$ 148,900
								1,735			09/19/2018				
1.237	000017	000781	000000	01	0.70	R1	E	RSA	D	\$ 71,732	\$ 88,700	I	Q	DEROO TRUSTEE, ROBERT	\$ 85,300
								1,407			04/18/2019				
1.146	000017	001023	000000	01	3.10	R2	E	RSA	B	\$ 210,452	\$ 241,200	I	Q	WHITE DONNAL	\$ 194,700
								2,832			09/20/2019				
1.047	000020	000784	000000	01	4.20	R1	E	RSA	C	\$ 253,420	\$ 265,300	I	Q	HOLMES LLOYD A	\$ 188,900
	SALE INCL 20-1082							2,654			10/03/2019				
0.988	000021	000639	000008	01	5.49	R1	E	RSA	B	\$ 138,050	\$ 136,400	I	Q	DUFORD ARMAND D	\$ 96,800
								1,027			09/11/2019				
0.871	00006R	000050	000000	01	0.50	R1W	E	RSA	B	\$ 343,233	\$ 298,800	I	Q	GOBEL, MARIA V	\$ 257,400
								1,752			11/08/2018				
0.907	00006R	000778	000000	01	0.30	R1	E	RSA	B	\$ 168,448	\$ 152,700	I	Q	MARRIER DAVID	\$ 97,800
	SALE PRICE =\$150K FOR HSE.& \$10K FOR WF LOT;ASSMT FOR 870										12/26/2018				
1.041	00010S	000758	000000	01	1.32	R1W	C	RSA	C	\$ 98,376	\$ 102,400	I	Q	MCKEON LEWIS	\$ 101,300
								685			07/12/2018				
1.000	00011B	000324	000000	01	2.01	R1	E	RSA	B	\$ 188,053	\$ 188,000	I	Q	STOLTZFUS TIAUNA	\$ 155,700
								2,442			11/04/2019				
1.034	00011E	000785	000001	01	0.43	R1	E	RSA	A	\$ 90,820	\$ 93,900	I	Q	DEROCHE PAUL J	\$ 81,500
	SALE INCLUDES 11E-785-1 & 11E/785-2							645			01/10/2020				
1.091	00015C	000354	000000	01	0.70	R1W	C	RSA	C	\$ 216,515	\$ 236,200	I	Q	MCCADDEN THOMAS L	\$ 176,400
	SALE INCL 15C-849							1,657			11/18/2019				
1.008	00016D	000345	000000	01	0.50	R1	E	RSA	C	\$ 199,042	\$ 200,700	I	Q	MCKINNEY MICHAEL A	\$ 172,300
								2,189			05/11/2018				



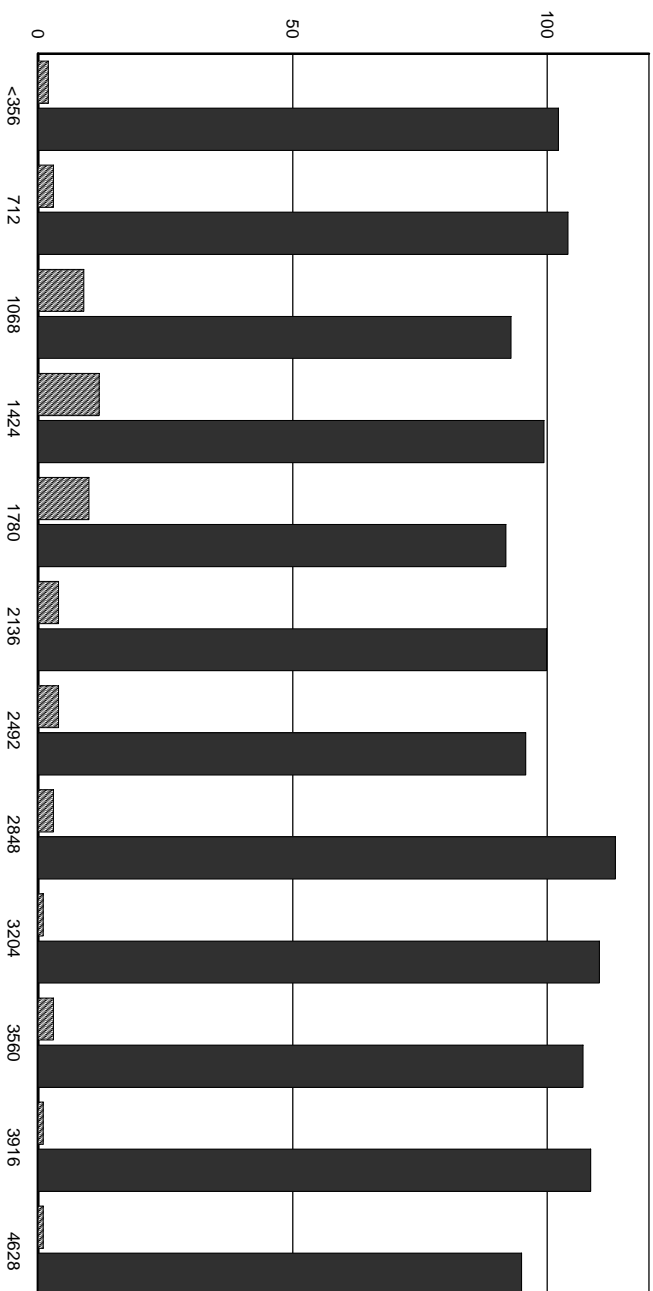
## Grafton: Median A/S Ratio by Year of Construction



	# of Parcels	Median A/S x 100
1767	2	103.30
1817	1	131.99
1842	1	99.97
1867	2	102.76
1892	1	94.95
1942	3	113.38
1967	7	104.68
1992	16	104.42
2017	20	92.81

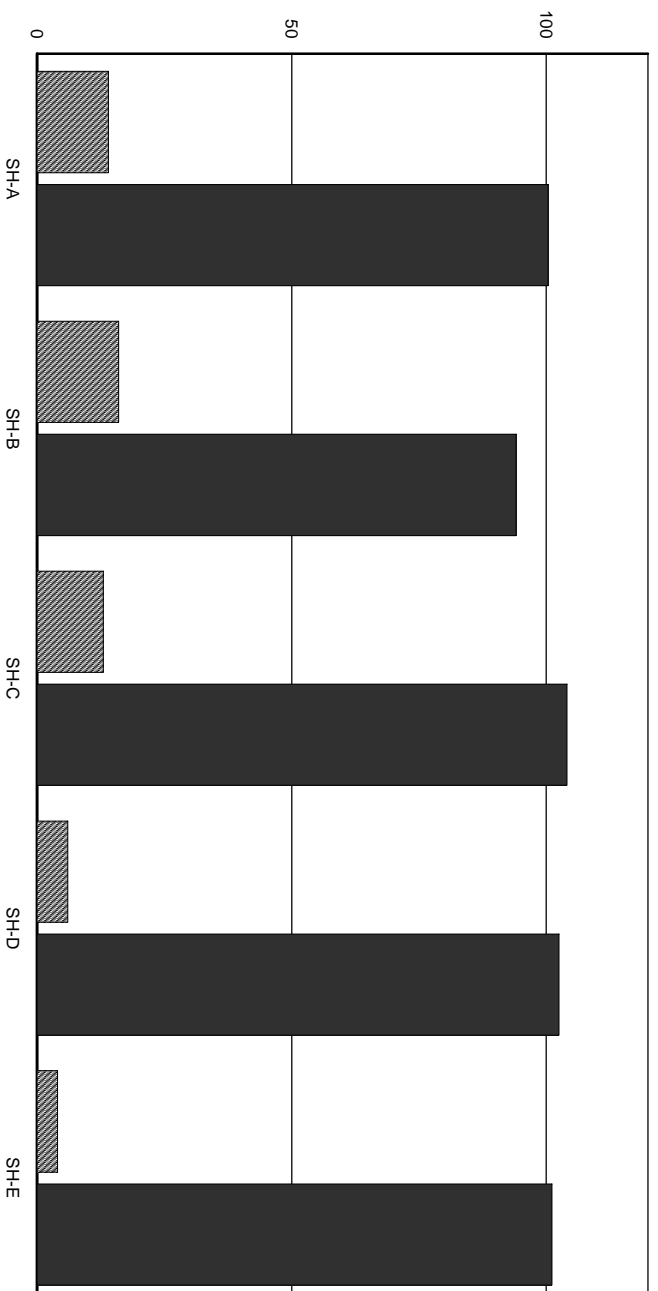
53

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



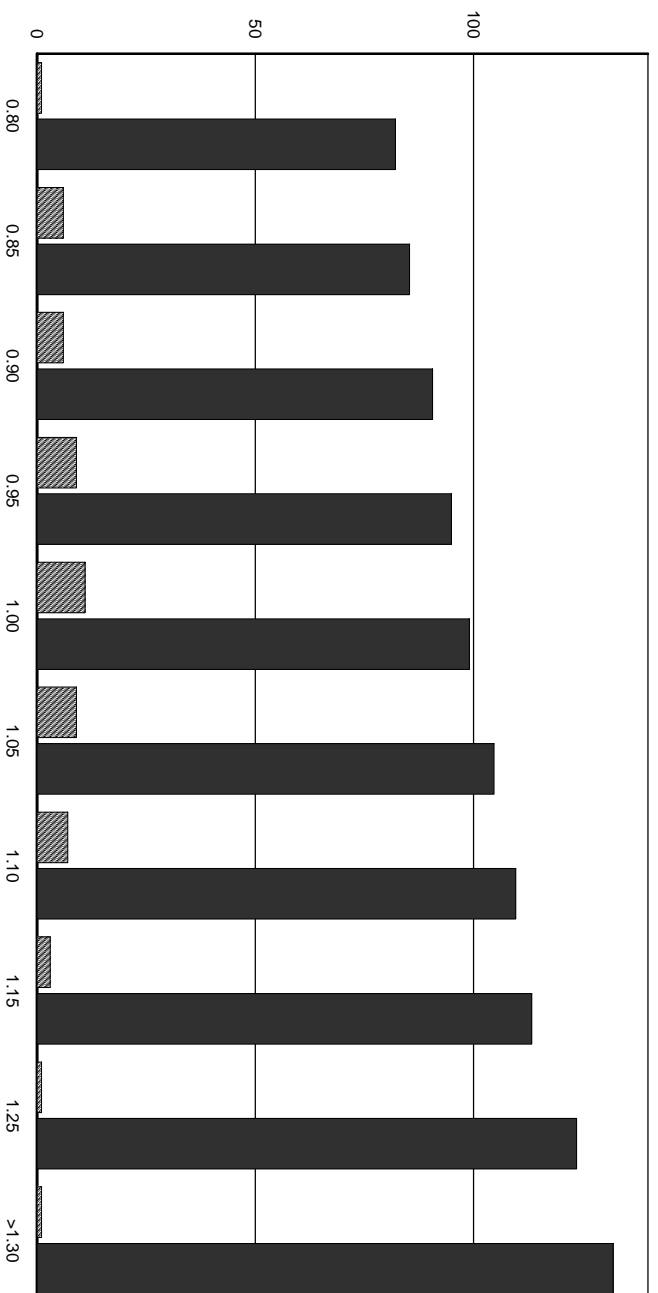
	# of Parcels	Median A/S x 100
<356	2	102.19
712	3	104.09
1068	9	92.88
1424	12	99.37
1780	10	91.87
2136	4	99.85
2492	4	95.81
2848	3	113.38
3204	1	110.22
3560	3	107.07
3916	1	108.58
4628	1	94.95
	53	

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



	# of Parcels	Median A/S x 100
SH-A	14	100.35
SH-B	16	94.10
SH-C	13	104.09
SH-D	6	102.54
SH-E	4	101.14
	<b>53</b>	

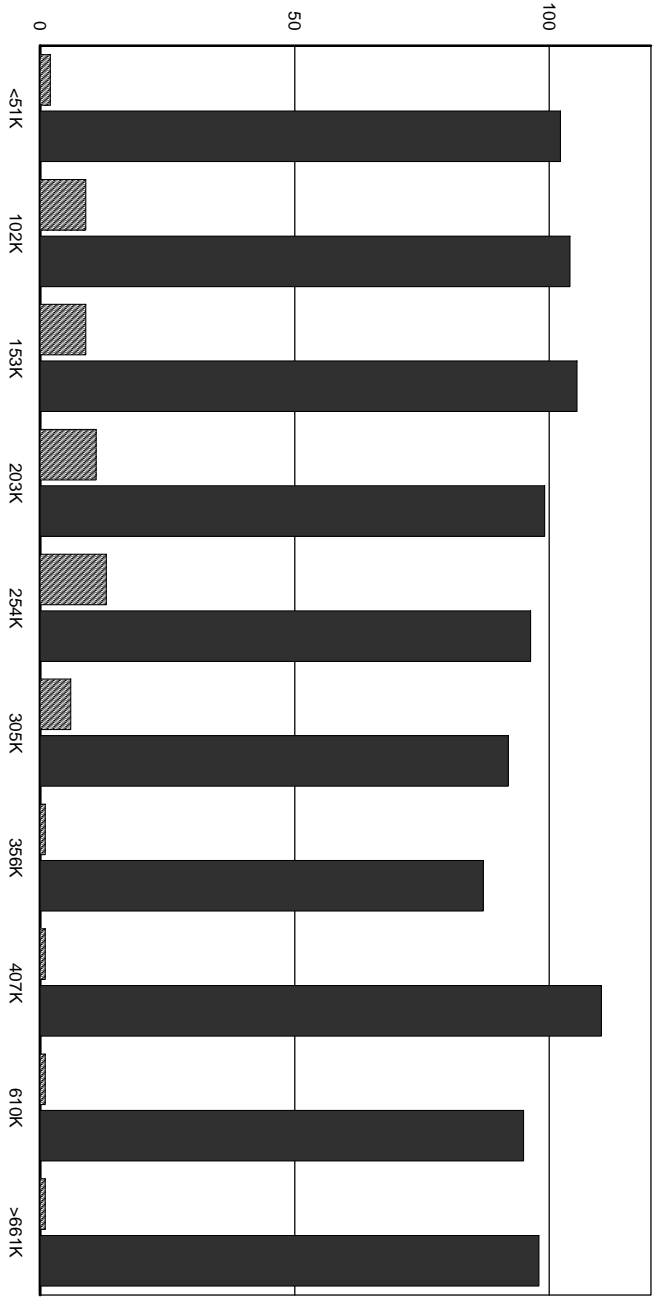
## Grafton: Distribution of Sale Ratios



	# of Parcels	Median A/S x 100
0.80	1	82.10
0.85	6	85.37
0.90	6	90.61
0.95	9	94.95
1.00	11	99.11
1.05	9	104.69
1.10	7	109.67
1.15	3	113.38
1.25	1	123.65
>1.30	1	131.99

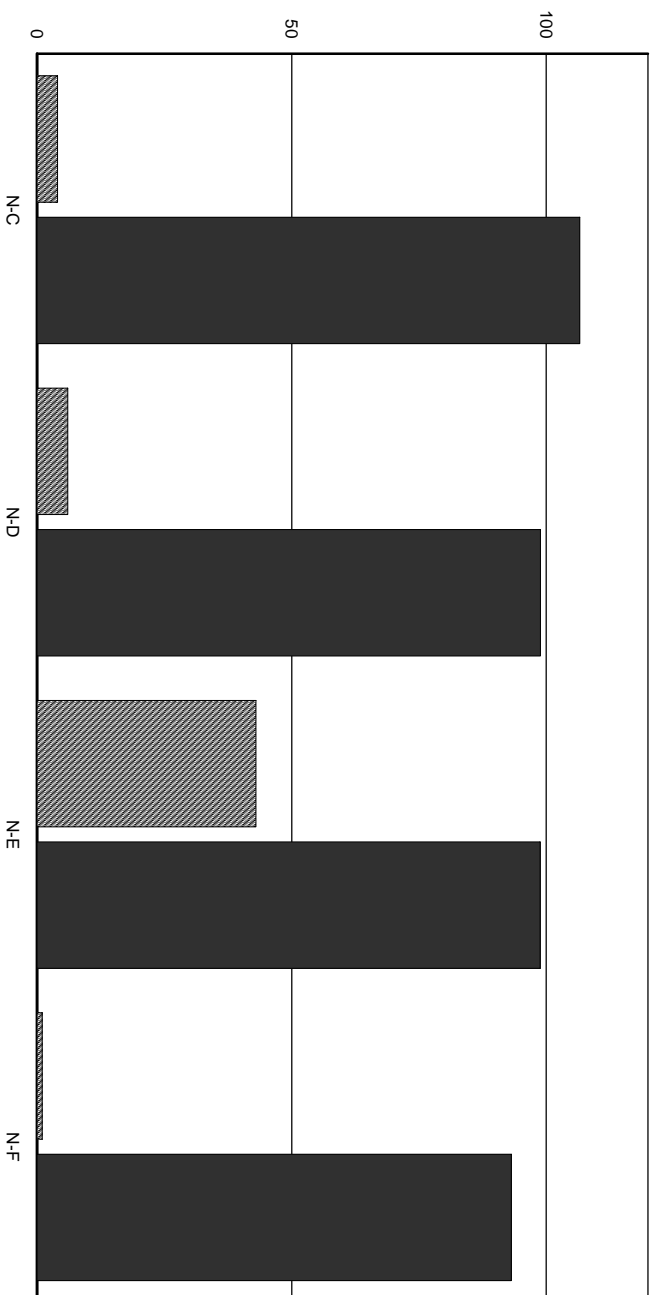
54

# Grafton:Median A/S Ratio by Sale Price



	# of Parcels	Median A/S x 100
<51K	2	102.19
102K	9	104.09
153K	9	105.46
203K	11	99.11
254K	13	96.34
305K	6	91.92
356K	1	87.05
407K	1	110.22
610K	1	94.95
>661K	1	98.01
	54	

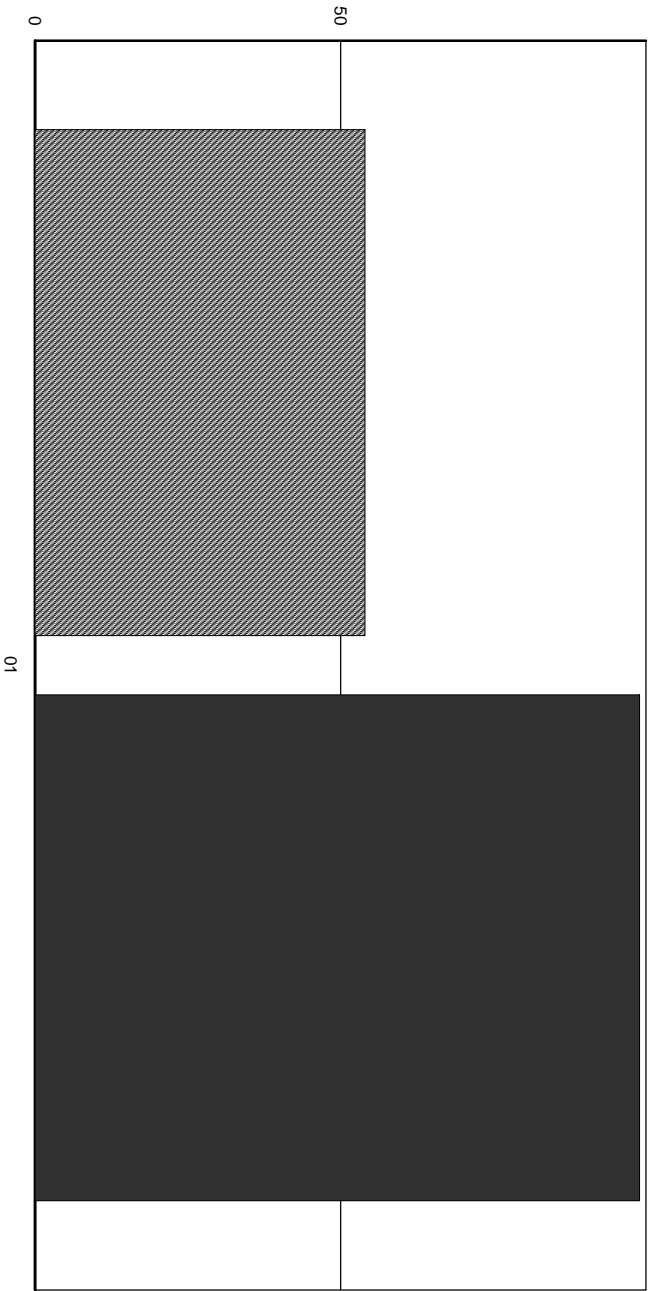
## Grafton: Median A/S Ratio by Neighborhood



	# of Parcels	Median A/S x 100
N-C	4	106.59
N-D	6	98.85
N-E	43	98.81
N-F	1	93.17
	54	

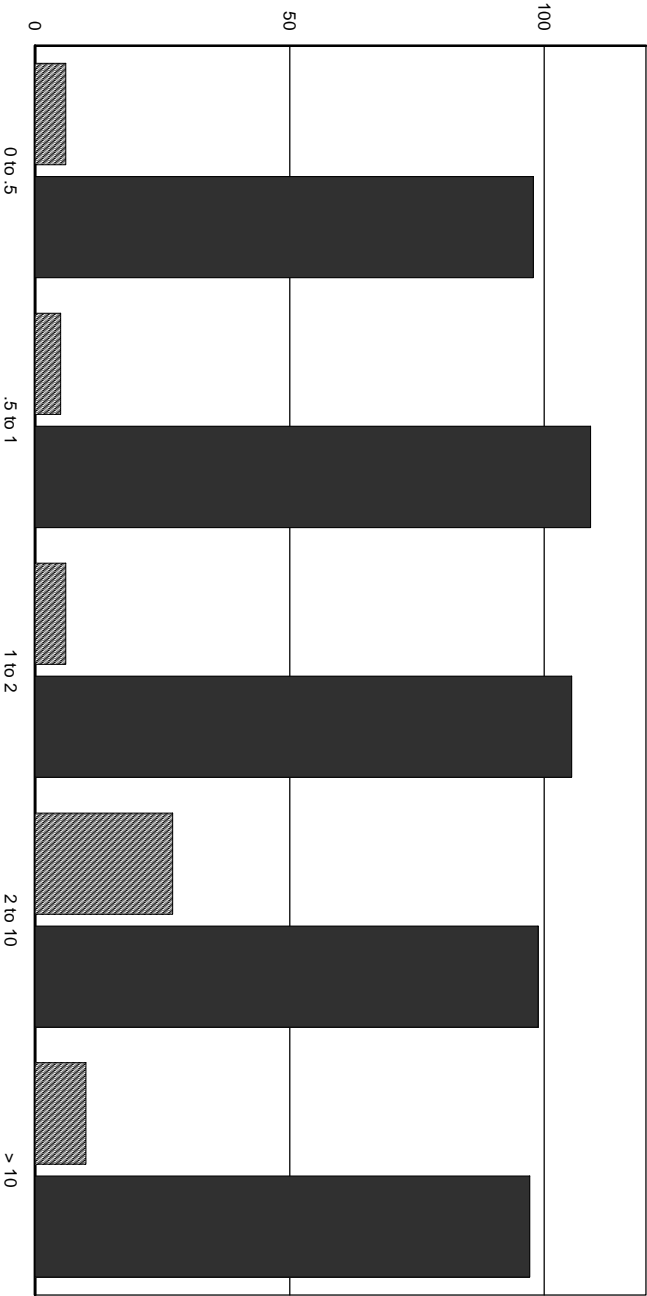


# Grafton:Median A/S Ratio by Zone



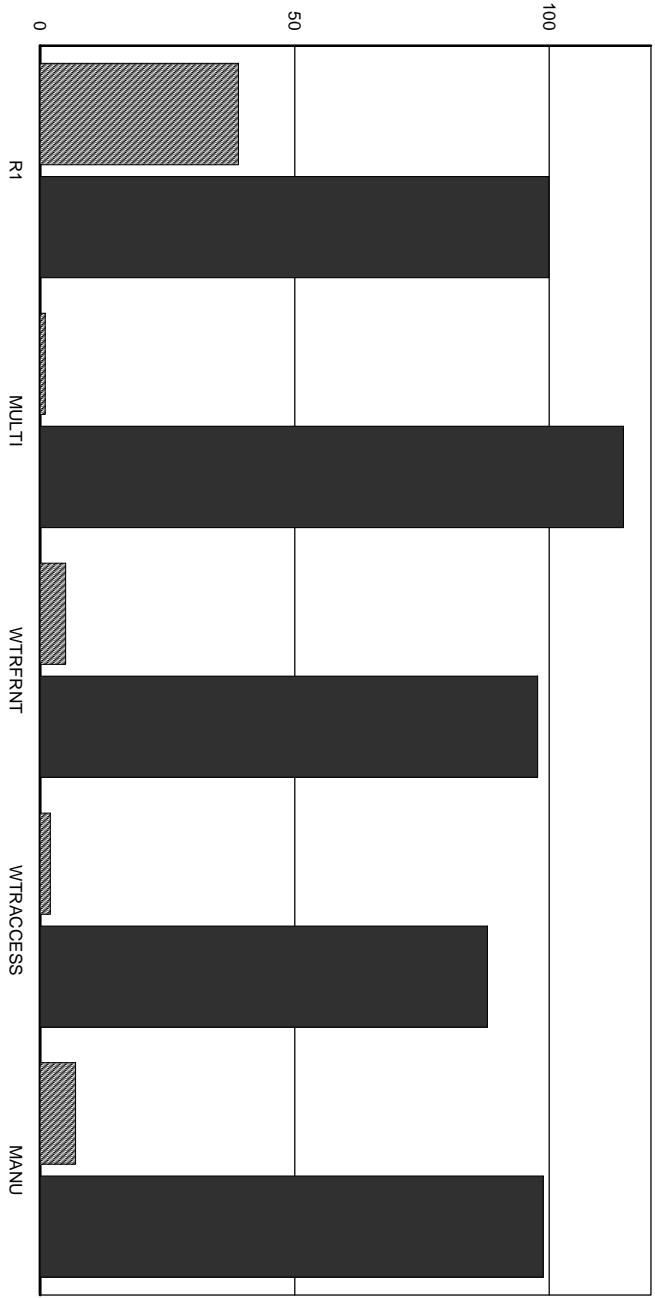
		<div></div> # of Parcels	<div></div> Median A/S x 100
01	RES RESIDENTIAL	54	98.96
		54	

Grafton:Median A/S Ratio by Acreage



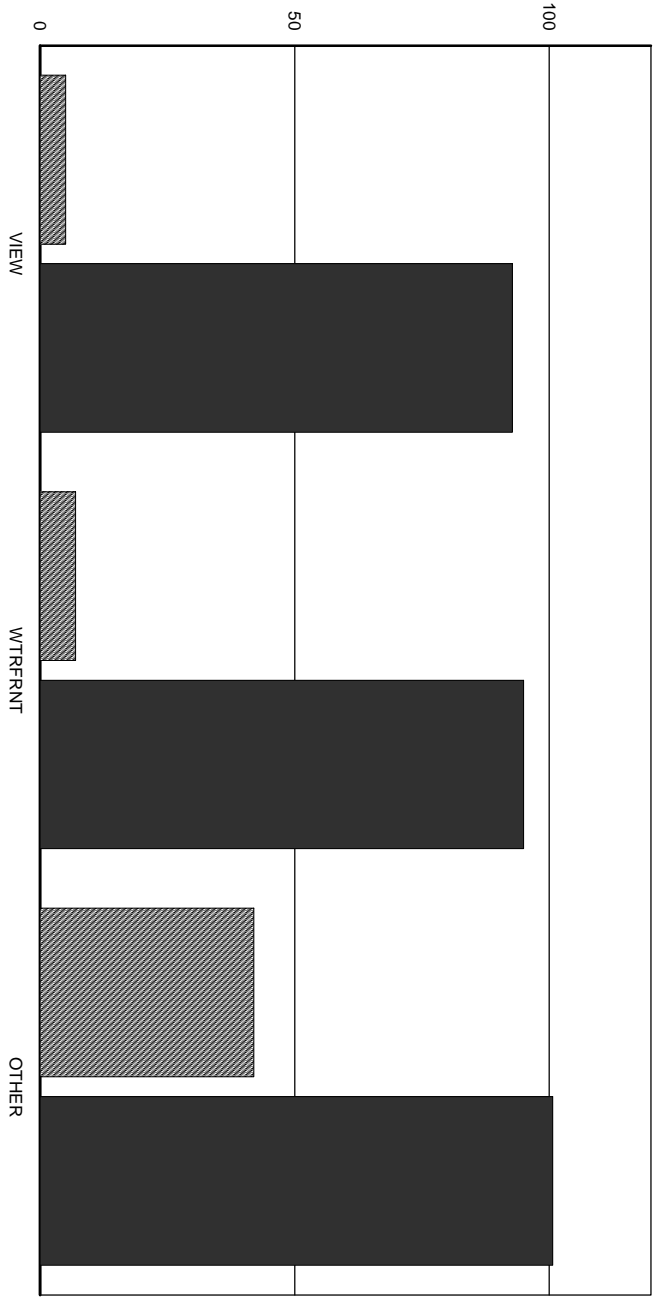
	# of Parcels	Median A/S x 100
0 to .5	6	97.87
.5 to 1	5	109.09
1 to 2	6	105.39
2 to 10	27	98.80
> 10	10	97.17
	54	

# Grafton: Median A/S Ratio by Improved Use



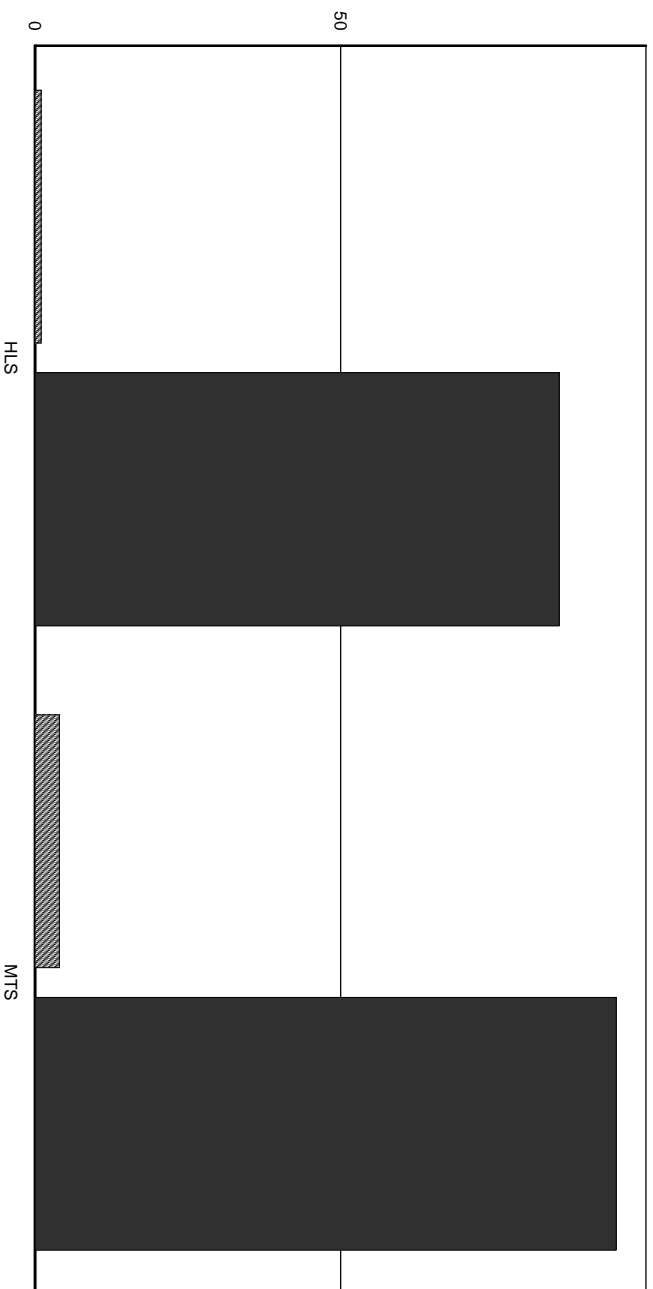
	# of Parcels	Median A/S x 100
R1	39	99.93
MULTI	1	114.61
WTRFRNT	5	97.77
WTRACCESS	2	87.90
MANU	7	98.81
	54	

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



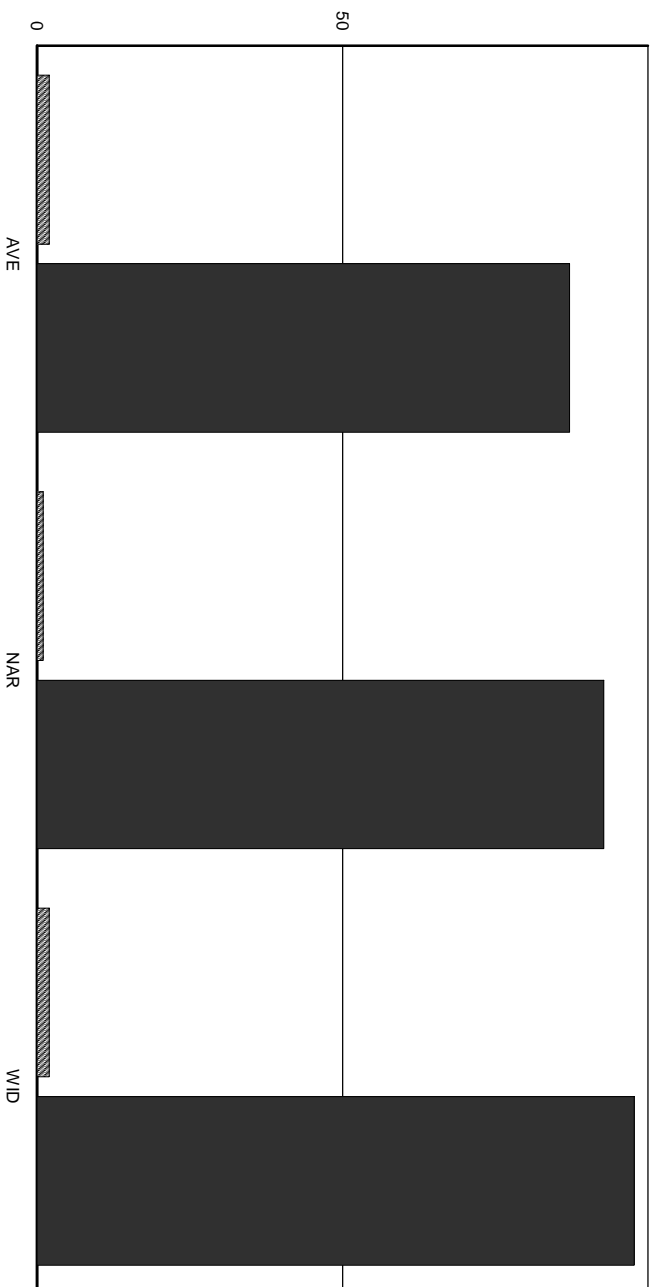
	<div><div></div># of Parcels</div>	<div><div></div>Median A/S x 100</div>
VIEW	5	92.75
WTRFRNT	7	94.95
OTHER	42	100.69
	54	

# Grafton:Median A/S Ratio by View Subject



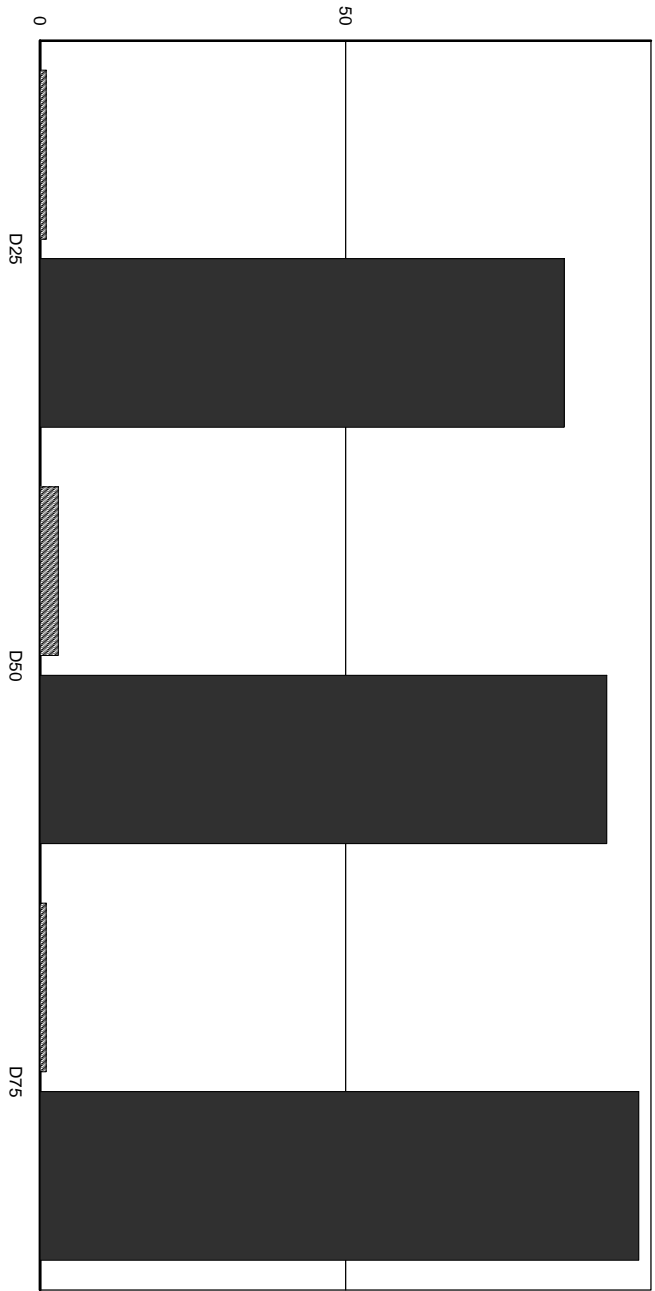
	# of Parcels	Median A/S x 100
HLS	1	85.82
MTS	4	95.10
	5	

# Grafton:Median A/S Ratio by View Width



	# of Parcels	Median A/S x 100
AVE	2	87.18
NAR	1	92.75
WID	2	97.74
	5	

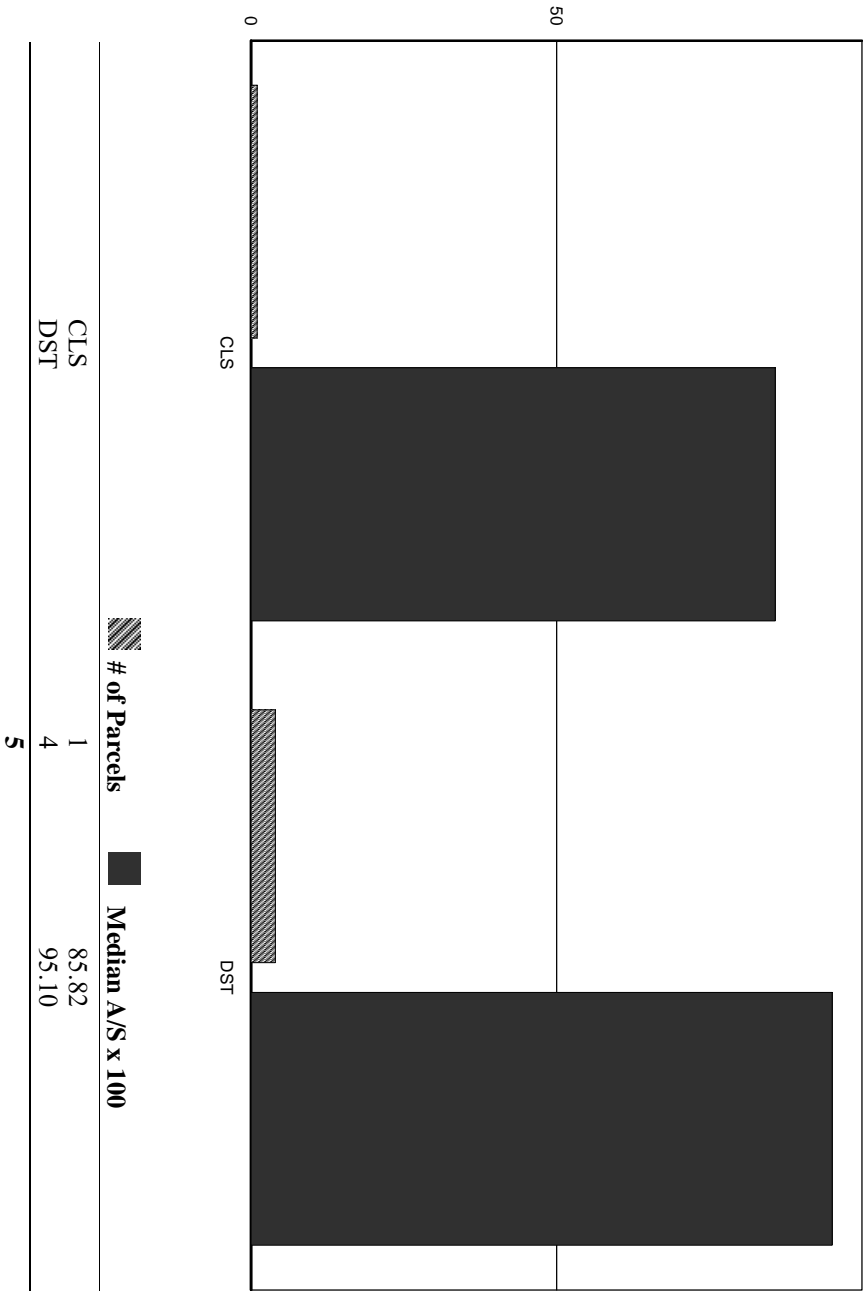
Grafton:Median A/S Ratio by View Depth



	<div><div></div># of Parcels</div>	<div><div></div>Median A/S x 100</div>
D25	1	85.82
D50	3	92.75
D75	1	98.01

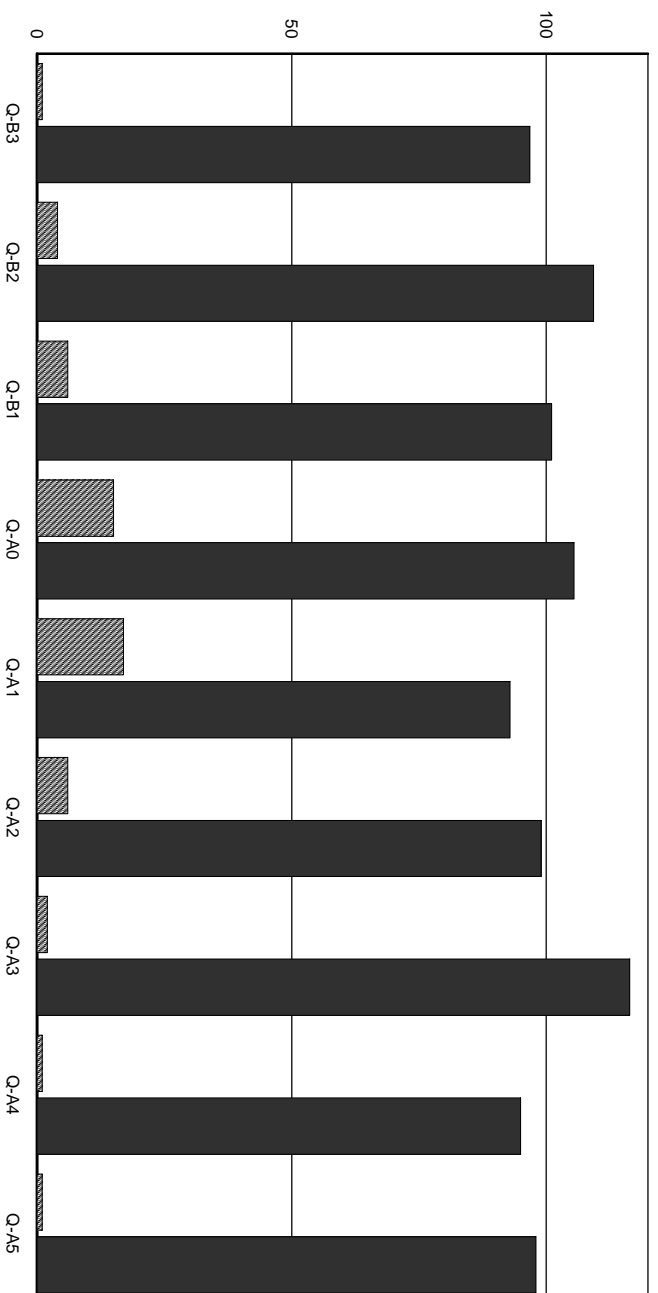
5

Grafton:Median A/S Ratio by View Distance





## Grafton: Median A/S Ratio by Building Quality




	# of Parcels	Median A/S x 100
Q-B3	1	96.77
Q-B2	4	109.32
Q-B1	6	101.10
Q-A0	15	105.46
Q-A1	17	92.88
Q-A2	6	98.97
Q-A3	2	116.41
Q-A4	1	94.95
Q-A5	1	98.01
	53	



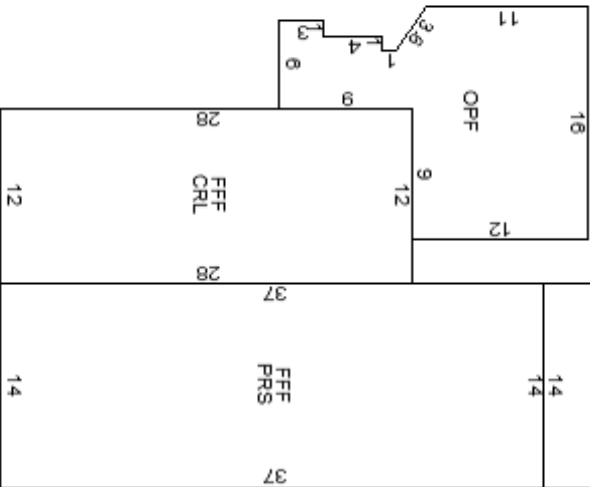
OWNER INFORMATION				SALES HISTORY				PICTURE	
LYNN, DARREN L LYNN, ALICIA B 5 HORN ROAD  WINDHAM, CT 06280				Date	Book	Page	Type	Price	Grantor
				06/09/2020	4526	0055	Q1	181,000	MEGWOOD LLC
				10/31/2019	4477	681	U113	201,000	ROBERTS JOSEPH
LISTING HISTORY				NOTES					
07/16/20 MSHC 03/25/20 MSR 11/22/19 KCVM 05/31/18 JDVM 01/03/18 INSP 06/25/12 DMVM 12/14/11 INSP				CRM;P&B; DIRT BSMT; 6/12 NOH; 5/18; DNVI PER RENTER; DNV GEN, EST PER DEBRIS/OVERGROWTH; 3/20; 2-LOT SUB; 11/19; STAND SEAM ON GAR; EST ONGOING RENOS CK21; 5/20; 4-SALE AP=\$199,000 (AUC 174 DOM) 7/20; PER H.O. NEEDS ROOF & WILL NEED REPLACEMENT OF TIMBERS IN BASEMENT=PHY DEP;					
MARKED FOR INSPECTION									
EXTRA FEATURES VALUATION									
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes			
FIREPLACE 1-CUST	1		100	5,000.00	100	5,000 STONE			
				5,000					
MUNICIPAL SOFTWARE BY AVITAR									
GRAFTON ASSESSING OFFICE									
PARCEL TOTAL TAXABLE VALUE									
Year	Building	Features	Land						
2018	\$ 182,400	\$ 6,000	\$ 34,426						
		Parcel Total:	\$ 222,826						
2019	\$ 182,400	\$ 6,000	\$ 34,328						
		Parcel Total:	\$ 222,728						
2020	\$ 173,800	\$ 5,000	\$ 58,878						
		Parcel Total:	\$ 237,678						
LAND VALUATION									
Zone: RES	RESIDENTIAL	Minimum Acreage: 2.00	Minimum Frontage: 200	Site: AVERAGE					
Land Type	Units	Base Rate	NC Adj	Site	Road	DWay	Topography	Cond	Ad Valorem SPI R Tax Value Notes
1F RES	1,000 ac	68,500 E	100	100	95	95	95 -- MILD	100	58,700 0 N 58,700
UNMNGD PINE	1,010 ac	x 1,500 X	100				90 -- ROLLING	100	1,400 100 N 178
				2,010 ac 60,100 58,878					
LAST REVALUATION: 2020									



OWNER INFORMATION				SALES HISTORY				PICTURE	
FIORAVANTI MELANIE S				Date	Book	Page	Type	Price Grantor	
485 HEIGHT OF THE LAND ROAD				04/29/2020	4515	363	Q1	84,000 CLARK SR. KENNETH	
GRAFTON, NH 03240				06/06/2012	3889	51	Q1	60,000 INDIAN RIVER REALTY LL	
LISTING HISTORY				NOTES					
07/15/20 MSHN				PLAN#13419; 2X4 CONST; 6/12 DNP 1 BDRM=NO CLOSET; DNP STO CONT;					
05/20/20 KCVM				5/18; K&B LOOKS 1990S; KIT=OAK/FMICA; DNP SLIGHT RAISED CEIL AS					
05/31/18 JDVL				OPF; PU BMU=OUTSIDE ACC, C-BLOCK, DIRT FLR, WET, LOW CEIL HT; DEK					
01/03/18 INSP				TO OPF; UPDATED X-FOBS; DNP 5X6 PORT-GEN SHELTER; GAS FURNACE					
06/26/12 DMVL				NDS MAINT; CHNGD HEAT=(2) WALL UNITS; 5/20; NOH; DNP TENT GAR;					
12/14/11 INSP				OPF=EST REMOVABLE STORM WINDOWS;					
03/03/10 MSSR									
EXTRA FEATURES VALUATION									
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes		
SHED-WOOD	72	6 x 12		282		10,00	25	508	COOP
SHED-EQUIPMENT	143	11 x 13		172		8,00	40	787	
CARPORT METAL	288	24 x 12		116		8,00	20	535	
DECK	288	24 x 12		116		7,00	5	117	PLATFORM/ROT
1,900									
GRAFTON ASSESSING OFFICE									
MUNICIPAL SOFTWARE BY AVITAR									
PARCEL TOTAL TAXABLE VALUE									
Year	Building	Features	Land						
2018	\$ 28,300	\$ 2,000	\$ 30,900	Parcel Total: \$ 61,200					
2019	\$ 28,300	\$ 2,000	\$ 30,900	Parcel Total: \$ 61,200					
2020	\$ 21,100	\$ 1,900	\$ 60,000	Parcel Total: \$ 83,000					
LAND VALUATION									
Zone: RES	RESIDENTIAL	Minimum Acreage: 2.00	Minimum Frontage: 200	Site: AVERAGE					
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond
1F RES	2.000 ac	70,000 E	100	100	95	95	95	-- MILD	100
1F RES	0.010 ac	x 1,500 X	100					-- MILD	100
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PICTURE		OWNER	TAXABLE DISTRICTS		BUILDING DETAILS
		FIORAVANTI MELANIE S  485 HEIGHT OF THE LAND ROAD  GRAFTON, NH 03240	District	Percentage	Model: 1 STORY MH  Roof: GABLE OR HIP/METAL/TIN  Ext: VINYL SIDING/BRK VENEER  Int: WALL BOARD/DRYWALL  Floor: LAMINATE/VINYL  Heat: GAS/CONVECTION  Bedrooms: 2    Baths: 1.5    Fixtures: 5  Extra Kitchens:    Fireplaces:    A/C: No    Generators:  Quality: A1 AVG+10  Com. Wall:  Size Adj: 0.9240    Base Rate: MHS 50.00  Bldg. Rate: 0.9046  Sq. Foot Cost: \$ 45.23
			PERMITS		
			Date	Permit ID    Permit Type    Notes	

BUILDING SUB AREA DETAILS			
ID	Description	Area	Adj. Effect.
OPF	OPEN PORCH	313	0.25    78
FFF	FST FLR FIN	1176	1.00    1176
CRL	CRAWL SPACE	336	0.05    17
BMU	BSMNT	322	0.15    48
PRS	PIER	518	-0.05    -26
GLA: 1,176		2,665	1,293




2020 BASE YEAR BUILDING VALUATION	
Market Cost New:	\$ 58,482
Year Built:	1974
Condition For Age:	GOOD
Physical:	BSMNT
Functional:	1 %
Economic:	
Temporary:	
Total Depreciation:	64 %
Building Value:	\$ 21,100


OWNER INFORMATION				SALES HISTORY				PICTURE	
ROYCE WESLEY R ROYCE NINA 441 RAZOR HILL RD  GRAFTON, NH 03240				Date	Book	Page	Type	Price	Grantor
				08/19/2019 4458 865			Q1	215,000 JOHNSON LINDA D	
				06/10/2015 4134 198			U181	130,300 SARGENT MAE	
LISTING HISTORY				NOTES					
11/22/19 KCVM VER SALE				GRY; OTF= SINK. NEW SIDING + WINDOWS 2004; DIRT BSMT; 4/10 SPOKE W/GUARDIAN NO INFO; MAJOR RENOS FFF; 6/12 NOH; EST RBF & CORRECTED GAR SIZE; 11/19; N.O.H.; DNPV OUTDR FPL; P/U DECK; REMOVED SHED=M & SHED-EQ-EST BEFORE SALE; NEW SEPTIC '18; KIT=HD WD/FORMICA & EXPOSED BEAMS PER MLS;					
06/01/18 JDVE									
01/03/18 INSP MARKED FOR INSPECTION									
06/27/12 DMVM									
12/14/11 INSP MARKED FOR INSPECTION									
04/22/10 KCPM									
EXTRA FEATURES VALUATION									
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes	MUNICIPAL SOFTWARE BY AVITAR  GRAFTON ASSESSING OFFICE	
GARAGE-1 STY	360	18 x 20	104	30.00	60	6,739			
FIREPLACE 1-STAND	1		100	3,000.00	100	3,000			
SHED-WOOD	160	20 x 8	160	10.00	100	2,560	ATT GAR/EST		
						12,300			
PARCEL TOTAL TAXABLE VALUE									
Year	Building	Features	Land						
2018	\$ 139,800	\$ 10,100	\$ 39,600						
	Parcel Total: \$ 189,500								
2019	\$ 139,800	\$ 10,100	\$ 39,600						
	Parcel Total: \$ 189,500								
2020	\$ 169,100	\$ 12,300	\$ 68,800						
	Parcel Total: \$ 250,200								
LAND VALUATION									
Zone: RES RESIDENTIAL				Minimum Acreage: 2.00	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	2,000 ac	70,000 E	100	100	100	100	90 -- ROLLING	100	63,000
1F RES	4,300 ac	x 1,500 X	100				90 -- ROLLING	100	5,800
	6,300 ac								68,800
LAST REVALUATION: 2020									





OWNER INFORMATION				SALES HISTORY				PICTURE					
BLANCHARD, WILLIAM B BLANCHARD, VICTORIA A 5 MAPLE AVENUE, UNIT 1 CAMBRIDGE, MA 02139				Date	Book	Page	Type	Price	Grantor				
				06/05/2020	4525	0421	Q 1	273,000	POWER THOMAS F				
LISTING HISTORY				NOTES									
07/16/20 MSHN 06/25/18 JDVM 01/03/18 INSP 08/13/12 MSVR 06/26/12 JBVM 12/14/11 INSP				BRN; NAT WF; WALK OUT BM; 6/12 NOH; DNPU 1 ENT=TOO SM; 8/12 INT INFO FROM H/O; 6/18; NOH; NC TO EXT; 5/20; 4-SALE AP=\$279,000 W/MAP 5, LOT 737; INCLUDES APPROX 0.01 AC IN ENFIELD;  MARKED FOR INSPECTION									
EXTRA FEATURES VALUATION													
Feature Type		Units		Length x Width		Size Adj	Rate	Cond	Market Value Notes				
FIREPLACE 1-STAND		1				100	3,000.00	100	3,000  3,000				
MUNICIPAL SOFTWARE BY AVITAR													
GRAFTON ASSESSING OFFICE													
PARCEL TOTAL TAXABLE VALUE													
Year	Building		Features		Land								
2018	\$ 85,700		\$ 3,000		\$ 70,500		Parcel Total: \$ 159,200						
2019	\$ 85,700		\$ 3,000		\$ 70,500		Parcel Total: \$ 159,200						
2020	\$ 92,900		\$ 3,000		\$ 168,800		Parcel Total: \$ 264,700						
LAND VALUATION													
Zone: RES RESIDENTIAL				Minimum Acreage: 2.00		Minimum Frontage: 200		Site: AVERAGE					
Land Type				Units	Base Rate	NC	Adj	Site	Road	DWay	Topography		
1F RES WTRFRNT				0.400 ac	36,000	D	90	100	95	90	95 -- MILD		
1F RES WTRFRNT				1.000 wf	x 50,000	X	100				95 -- MILD		
				0.400 ac				168,800		168,800			
LAST REVALUATION: 2020													
				Site: AVERAGE		Undeveloped		Road: GRAVEL/DIRT					
				Ad Valorem		SPI	R	Tax Value Notes					
				26,300		0	N	26,300					
				142,500		0	N	142,500 185' SPEC POND WF					
				168,800				168,800					

PICTURE



OWNER

BLANCHARD, WILLIAM B  
BLANCHARD, VICTORIA A  
5 MAPLE AVENUE, UNIT 1  
CAMBRIDGE, MA 02139

TAXABLE DISTRICTS

District  
Percentage

PERMITS

Date	Permit ID	Permit Type	Notes

BUILDING DETAILS

Model: 2.00 STORY CONVENTION  
Roof: GAMBREL/ASPHALT  
Ext: NOVELTY  
Int: DRYWALL/WOOD PANEL  
Floor: CARPET/LAMINATE/VINYL  
Heat: ELECTRIC/RAD ELECT  
Bedrooms: 3    Baths: 1.5    Fixtures:  
Extra Kitchens:    Fireplaces:  
A/C: No    Generators:  
Quality: A0 AVG  
Com. Wall:  
Size Adj: 0.9687    Base Rate: RSA 82.00  
Bldg. Rate: 0.8928  
Sq. Foot Cost: \$ 73.21

BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
UFF	UPPER FLR FIN	816	1.00	816
FFF	FST FLR FIN	816	1.00	816
BMU	BSMNT	408	0.15	61
CRL	CRAWL SPACE	408	0.05	20
ENT	ENTRY WAY	16	0.10	2
GLA:	1,632	2,464		1,715

2020 BASE YEAR BUILDING VALUATION

Market Cost New: \$ 125,555  
Year Built: 1958  
Condition For Age: AVERAGE 25 %  
Physical:    WH 1 %  
Functional:    WH 1 %  
Economic:    WH 1 %  
Temporary:  
Total Depreciation: 26 %  
Building Value: \$ 92,900

OWNER INFORMATION		SALES HISTORY			PRICE GRANTOR
CHO DONGJAE		Date	Book	Page	
		04/06/2020	4509	860	Q1
		06/04/2019	PRO	BATE	U181
		12/12/2008	3570	480	U114
25 LONGFELLOW RD					950,000 MACKAY

CAMBRIDGE, MA 02138

LISTING HISTORY		NOTES		
05/20/20	KCVM VER SALE	BLUE; 4/10: MAJOR RENOS SINCE 12/08 SALE: STAND SEAM ROOF ON ELL; 12/08 SALE FOR \$950K INCL 6-1052; 4/15 PU GAR & REV BARN COND PER RENO; BARN/GAR CONDS=ABV AVG; WD SHINGLE ROOF/COPPER TRIM, STONE, CEDAR SIDING, P&B CONST; 6/18; KIT=NO UPPER CABINETS, CHERRY/GRANITE; CORR ROOF TO HIGH/QUAL=RUBBER COMPOSITE, LOOKS LIKE SLATE; DNP U ATU ABV 20X30=5 FT CELL, NO FLR; BARN HAS 2 LOFTS; 3/20; 2-LOT SUB; 4/20 SALE INCL M6 L1052;		
03/25/20	MSSR PLAN#15869			
06/22/18	JDVL			
01/03/18	INSP			
04/14/15	ERPM			
07/13/10	MSHN			
05/06/10	KCAL			
04/22/10	MSUM			



MUNICIPAL SOFTWARE BY AVITAR

## GRAFTON ASSESSING OFFICE


PARCEL TOTAL TAXABLE VALUE			
Year	Building	Features	Land
2018	\$ 269,300	\$ 61,800	\$ 67,955
		Parcel Total: \$	399,055
2019	\$ 269,300	\$ 61,800	\$ 68,192
		Parcel Total: \$	399,292
2020	\$ 298,900	\$ 95,100	\$ 133,929
		Parcel Total: \$	527,929

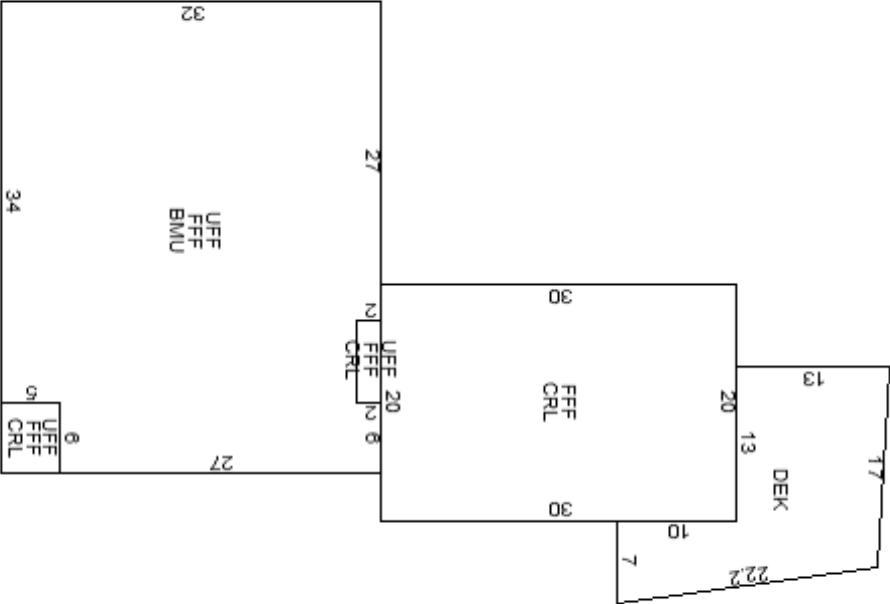
EXTRA FEATURES VALUATION							
Feature Type	Units	Length	Width	Size	Adj	Rate	Cond
BARN-1STY/LOFT	1,200	30	x	40	73	22.00	150
FIREPLACE 5-STAND	1				100	9,500.00	100
GARAGE-1 STY	1,800	72	x	25	69	30.00	150
SHED-EQUIPMENT	140	14	x	10	174	8.00	40
							95,100

### LAND VALUATION

### LAST REVALUATION: 2020

Zone: RES RESIDENTIAL		Minimum Acreage: 2.00	Minimum Frontage: 200	Site: GOOD Driveway: GRAVEL/DIRT Road: GRAVEL/DIRT			
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay
1F RES	2,000 ac	70,000	E	100	105	95	95
1F RES	4,700 ac	x 1,500	X	93			95 -- MILD
UNMNGD HARDWD	10,800 ac	x 1,500	X	93			95 -- MILD
UNMNGD HARDWD	600,000 ft	x 88	E	100			90 -- ROLLING
							95 -- MILD
							100
							50,200
							0 N
							63,800
							100
							196,800
							133,929

PICTURE		OWNER	TAXABLE DISTRICTS		BUILDING DETAILS	
		CHO DONGJAE 25 LONGFELLOW RD CAMBRIDGE, MA 02138	District	Percentage	Model: 2.00 STORY COLONIAL Roof: GABLE OR HIP/HIGH QUALITY COM Ext: CLAP BOARD Int: PLASTERED/WOOD PANEL Floor: PINE/SOFT WD/HARDWOOD Heat: GAS/HOT WATER Bedrooms: 3    Baths: 2.0    Fixtures: 9 Extra Kitchens:    Fireplaces: A/C: No    Generators: 1 Quality: A5 EXC+10 Com. Wall: Size Adj: 0.8601    Base Rate: RSA 82.00 Bldg. Rate: 1.3376 Sq. Foot Cost: \$ 109.69	
PERMITS						
Date	Permit ID	Permit Type	Notes			



ID	Description	Area	Adj.	Effect.
FFF	FST FLR FIN	1880	1.00	1880
CRL	CRAWL SPACE	644	0.05	32
BMU	BSMNT	1236	0.15	185
UFF	UPPER FLR FIN	1280	1.00	1280
DEK	DECK/ENTRANCE	286	0.10	29
GLA: 3,160		5,326		3,406

2020 BASE YEAR BUILDING VALUATION	
Market Cost New:	\$ 373,604
Year Built:	1763
Condition For Age:	EXCELLENT
Physical:	20 %
Functional:	
Economic:	
Temporary:	
Total Depreciation:	20 %
Building Value:	\$ 298,900

OWNER INFORMATION			SALES HISTORY				PICTURE							
VOLODZKO PATRICK J PAPROSKI JUSTINA J 55 BULLOCKS CROSSING  GRAFTON, NH 03240			Date	Book	Page	Type	Price Grantor							
			12/17/2019	4488	632	Q 1	209,000	HAMILTON JONATHAN						
			10/27/2014	4091	97	Q 1	149,000	ERNST DOROTHY A						
LISTING HISTORY			NOTES											
05/20/20	KCVM	V-SALE	GRY; 6/12 NOH & POSTED=EST; HSE HAS ACC ON BULLOCKS XING & ISINGLASS LN="F" NEIGHBORHOOD; 5/15 NOH; WOB; 6/18; ORIG INT, KIT=OAK/FMICA; PU BMF & GEN; DNPU OPF BELOW DEK=GROUND LVL; PU VLT; 5/20; INFO FROM H.O. (MRS) SOME HD TILE IN BMF; CORR BTH COUNT, REPLACED SOME FLOORING AFTER SALE W/LAM;											
06/22/18	JDVL													
01/03/18	INSP	MARKED FOR INSPECTION												
05/19/15	KCVM	VERIFY SALE												
06/26/12	JBVE													
12/14/11	INSP	MARKED FOR INSPECTION												
EXTRA FEATURES VALUATION			MUNICIPAL SOFTWARE BY AVITAR											
Feature Type	Units Lngth x Width		Size Adj	Rate	Cond	Market Value Notes			GRAFTON ASSESSING OFFICE					
PARCEL TOTAL TAXABLE VALUE														
Year	Building		Features		Land									
2018	\$ 112,500		\$ 0		\$ 35,800									
					Parcel Total: \$ 148,300									
2019	\$ 112,500		\$ 0		\$ 35,800									
					Parcel Total: \$ 148,300									
2020	\$ 131,300		\$ 0		\$ 66,000									
					Parcel Total: \$ 197,300									
LAND VALUATION														
Zone: RES	RESIDENTIAL	Minimum Acreage: 2.00		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	2.000 ac	70,000 F	110	100	95	95	95 --	MILD	100	66,000	0	N	66,000	
1F RES	0.010 ac	x 1,500 X	100				95 --	MILD	100	0	0	N	0	
		2.010 ac		66,000										
LAST REVALUATION: 2020														



OWNER INFORMATION				SALES HISTORY				PICTURE						
<b>STEWART LUKE D</b> STEWART JESSICA H 93 ORANGE POND RD GRAFTON, NH 03240		<b>Date</b> 10/10/2019 <b>Book</b> 4472 <b>Page</b> 341 <b>Type</b> Q I <b>Price Grantor</b> 275,000 SMITH WILLIAM J												
<b>LISTING HISTORY</b>		<b>NOTES</b>												
11/22/19 KCVN V-SALE 03/13/19 JDPK 06/21/18 JDVL 01/03/18 INSP MARKED FOR INSPECTION 04/23/14 ERPR 02/25/13 ERPR UC ONLY 03/12/12 KCVM 05/03/11 JBPR		WHITE; PLAN#5790; SCUTTLE. ROOMS WOOD PANNELLING. 2 OIL TANKS; 3/12 V-MEAS, SPOKE W/MRS 32X16-VINYL; 4/14 NOH; SIDING 100% FIN; REMOVED UC; PU PAT; 6/18; BOILER 2007, SEPTIC=2013, UPDATED ELEC IN 2007; CORR CTH, CRL SIZE: P&B CONST; CK 19 FOR NEW ROOF & KIT; COND TO V.GD; ALSO HAS CARPET FLR; 3/19; NOH; PU NEW ROOF; EST UPDATED KIT; CHNGD COND; 11/19; N.O.H.; CORR ROOF; 16X9 L-TO PART ENCL; WD/GRANITE W/ISLAND;												
<b>EXTRA FEATURES VALUATION</b>						<b>MUNICIPAL SOFTWARE BY AVTAR</b>								
<b>Feature Type</b>	<b>Units</b>	<b>Length x Width</b>	<b>Size Adj</b>	<b>Rate</b>	<b>Cond</b>	<b>Market Value</b>	<b>Notes</b>							
GARAGE-2 STY/BSMT	864	24 x 36	79	39.00	60	15,972								
LEAN-TO	144	16 x 9	171	4.00	60	591	ATT HSE							
LEAN-TO	288	24 x 12	116	4.00	80	1,069	ATT TO GAR							
SHED-WOOD	64	8 x 8	310	10.00	40	794	OUT BACK COOP							
FIREPLACE 1-STAND	2		100	3,000.00	100	6,000	(1) INSERT							
PATIO	341	31 x 11	107	7.00	20	511	SHAPE							
DECK	144	12 x 12	171	7.00	25	431	PLATFORM/EST							
						<b>25,400</b>								
<b>LAND VALUATION</b>						<b>LAST REVALUATION: 2020</b>								
<b>Zone:</b> RES <b>RESIDENTIAL</b> <b>Minimum Acreage:</b> 2.00 <b>Minimum Frontage:</b> 200 <b>Site:</b> AVERAGE <b>Driveway:</b> GRAVEL/DIRT <b>Road:</b> GRAVEL/DIRT														
<b>Land Type</b>	<b>Units</b>	<b>Base Rate</b>	<b>NC</b>	<b>Adj</b>	<b>Site</b>	<b>Road</b>	<b>DWay</b>	<b>Topography</b>	<b>Cond</b>	<b>Ad Valorem</b>	<b>SPI</b>	<b>R</b>	<b>Tax Value</b>	<b>Notes</b>
IF RES	2,000 ac	70,000	E	100	100	95	95	90 -- ROLLING	100	56,900	0	N	56,900	
1F RES	3,110 ac	x 1,500	X	100				90 -- ROLLING	100	4,200	0	N	4,200	
						<b>5.110 ac</b>	<b>61,100</b>							
<b>GRAFTON ASSESSING OFFICE</b>														
<b>PARCEL TOTAL TAXABLE VALUE</b>														
<b>Year</b>	<b>Building</b>	<b>Features</b>					<b>Land</b>							
2018	\$ 176,300	Parcel Total: \$ 240,800												
2019	\$ 206,100	Parcel Total: \$ 270,600												
2020	\$ 218,000	Parcel Total: \$ 304,500												

**OWNER**

**STEWART LUKE D**  
STEWART JESSICA H  
93 ORANGE POND RD  
GRAFTON, NH 03240

**TAXABLE DISTRICTS**

District	Percentage

**PERMITS**

Date	Permit ID	Permit Type	Notes

**BUILDING DETAILS**

Model: **2.00 STORY COLONIAL**  
Roof: **GABLE OR HIP/STANDING SEAM**  
Ext: **CEMENT CLAPBOARD/VINYL SIDI**  
Int: **DRYWALL/WOOD PANEL**  
Floor: **HARDWOOD/PINE/SOFT WD**  
Heat: **OIL/HOT WATER**  
Bedrooms: **4**      Baths: **2.5**      Fixtures: **8**  
Extra Kitchens:      Fireplaces:      Generators:  
A/C: **No**  
Quality: **A2 AVG+20**  
Com. Wall:  
Size Adj: **0.8523**      Base Rate: **RSA 82.00**  
Bldg. Rate: **1.0506**  
Sq. Foot Cost: **\$ 86.15**

**BUILDING SUB AREA DETAILS**

ID	Description	Area	Adj.	Effect.
CTH	CATHEDRAL	224	0.10	22
FFF	FST FLR FIN	1792	1.00	1792
BMU	BSMNT	1260	0.15	189
UFF	UPPER FLR FIN	1568	1.00	1568
CRL	CRAWL SPACE	532	0.05	27
OPF	OPEN PORCH	266	0.25	67
ENT	ENTRY WAY	24	0.10	2
<b>GLA:</b>	<b>3,360</b>	<b>5,666</b>		<b>3,667</b>

**2020 BASE YEAR BUILDING VALUATION**

Market Cost New: **\$ 315,912**  
Year Built: **1758**  
Condition For Age: **VERY GOOD**      **30 %**  
Physical:  
Functional: **WH**      **1 %**  
Economic:  
Temporary:  
Total Depreciation: **31 %**  
Building Value: **\$ 218,000**



OWNER INFORMATION		SALES HISTORY			PRICE GRANTOR
FRANCESCHI JAMI		Date	Book	Page	
SCHNITZER RACHEL		01/15/2019	4412	714	Q 1
18 WEST WALNUT AVENUE		232,000 HARP CHRISTOPHER T			
WESTMONT, NJ 08108					

LISTING HISTORY		NOTES		
11/20/19	KCVM VER SALE	BRN; DNP TENT GAR; 7/10 ACC THRU 6-575-2; 5/11 NOH; DNP 2' OH ATT		
05/29/18	JDVM	SHED; BACKUP GEN; 5/18; NOH; PU NEW DEK, LNTD EST BEFORE 4/1; 11/19;		
01/03/18	INSP	N.O.H.; CORR L-TO; DNP OUTDR SHOWER, HOT TUB ON DECK & SMALL		
05/03/11	JBVM	L-TO OVER GEN; BCK EST=FENCED; KIT=OAK/GRANITE UPDATED		
07/13/10	KCHC	BDS&BTS PER MLS;		



MUNICIPAL SOFTWARE BY AVTAR

## GRAFTON ASSESSING OFFICE

EXTRA FEATURES VALUATION									
Feature Type	Units	Length	Width	Size Adj	Rate	Cond	Market Value	Notes	
SHED-WOOD	84	12 x 7			250	10.00	75	1,575	
SHED-WOOD	110	10 x 11			205	10.00	80	1,804	
GARAGE-1 STY	775	25 x 31			81	30.00	110	20,716	HEATED
LEAN-TO	80	20 x 4			260	4.00	15	125	QUAL=COND
							24,200		

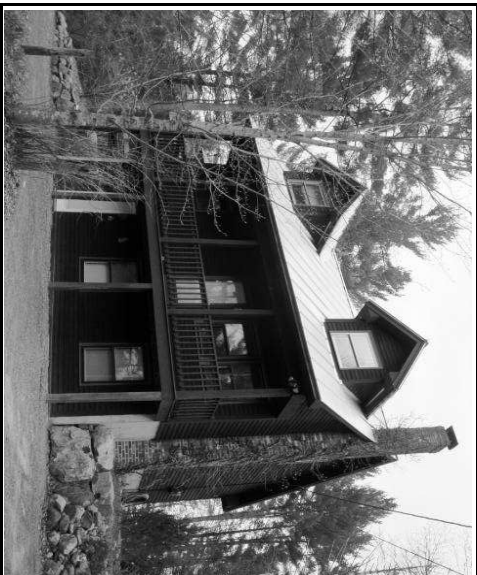
PARCEL TOTAL TAXABLE VALUE			
Year	Building	Features	Land
2018	\$ 97,400	\$ 13,400	\$ 38,800
		Parcel Total:	\$ 149,600
2019	\$ 97,400	\$ 13,400	\$ 38,800
		Parcel Total:	\$ 149,600
2020	\$ 103,500	\$ 24,200	\$ 72,200
		Parcel Total:	\$ 199,900

### LAND VALUATION

### LAST REVALUATION: 2020

Zone: RES RESIDENTIAL		Minimum Acreage: 2.00		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
1F RES WTR ACS	2,000 ac	70,000	E	100	100	95	95	90 -- ROLLING	100	56,900	0 N
1F RES WTR ACS	4,400 ac	x 1,500	X	100				95 -- MILD	85	5,300	0 N
1F RES WTR ACS	1,000 wf	x 50,000	X	100					20	10,000	0 N
										72,200	
										72,200	

PICTURE



OWNER

FRANCESCHI JAMI  
SCHNITZER RACHEL  
18 WEST WALNUT AVENUE  
WESTMONT, NJ 08108

TAXABLE DISTRICTS

District

Percentage

PERMITS

Date	Permit ID	Permit Type	Notes
------	-----------	-------------	-------

BUILDING DETAILS

Model: 1.75 STORY CAPE  
Roof: GABLE OR HIP/STANDING SEAM  
Ext: CLAP BOARD  
Int: DRYWALL  
Floor: CARPET/HARDWOOD  
Heat: GAS/EA DUCTED  
Bedrooms: 3      Baths: 2.0      Fixtures:  
Extra Kitchens:      Fireplaces:  
A/C: No      Generators: 1  
Quality: A1 AVG+10  
Com. Wall:  
Size Adj: 1.0512      Base Rate: RSA 82.00  
Bldg. Rate: 1.1785  
Sq. Foot Cost: \$ 96.64

BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
OPF	OPEN PORCH	364	0.25	91
TQF	3/4 STRY FIN	198	0.75	149
FFF	FST FLR FIN	616	1.00	616
DEK	DECK/ENTRANCE	282	0.10	28
BMU	BSMNT	216	0.15	32
HSF	1/2 STRY FIN	418	0.50	209
BMF	BSMNT FINISHED	400	0.30	120
GLA:	974	2,494		1,245

2020 BASE YEAR BUILDING VALUATION

Market Cost New:	\$ 120,317
Year Built:	1991
Condition For Age:	GOOD
Physical:	14 %
Functional:	
Economic:	
Temporary:	
Total Depreciation:	14 %
Building Value:	\$ 103,500

OWNER INFORMATION		SALES HISTORY			PRICE GRANTOR
BERNARD SR, GARY C		Date	Book	Page	
41 NORTHWOOD ESTATES DRIVE		11/02/2018	4399	90	Q 1
GRAFTON, NH 03240		190,000 HAINES JENNIFER			
LISTING HISTORY		NOTES			
11/20/19	KCVE VER SALE	TAN/NAT: 1/10 DV & UC EST HSE 100%; PUMP JACKS UP W/PALLET OF SHINGLES, EST GOING TO REPLACE ROOF; SOME WOOD SHINGLE EXT; 7/12 NOH; FIX SKETCH FOR CPT; FIX XFOBS; 5/18; NOH; 11/19; P&B, NEW KITCH, UPDATE BTH & NEW DECK, MAPLE/SOAP STONE KIT ALL PER MLS;			
05/29/18	JDVM				
01/03/18	INSP				
07/09/12	JBVM				
12/14/11	INSP				
01/22/10	KCPM				



MUNICIPAL SOFTWARE BY AVITAR

EXTRA FEATURES VALUATION									
Feature Type	Units	Length	Width	Size Adj	Rate	Cond	Market Value	Notes	
SHED-WOOD	100	10 x 10		220	10.00	60	1,320	COOP	
BARN-1STY/LOFT	768	24 x 32		81	22.00	100	13,686		
SHED-WOOD	64	8 x 8		310	10.00	25	496	COOP	
LEAN-TO	100	10 x 10		220	4.00	50	440	ATT 10X10 COOP	
DECK	20	4 x 5		400	7.00	50	280	ATT BARN	
LEAN-TO	110	10 x 11		205	4.00	70	631	EST=SHAPE	
LEAN-TO	48	8 x 6		393	4.00	20	151	EST ATT TO 8X8	
							17,000		

GRAFTON ASSESSING OFFICE			
PARCEL TOTAL TAXABLE VALUE			
Year	Building	Features	Land
2018	\$ 93,500	\$ 14,000	\$ 39,300
		Parcel Total: \$ 146,800	
2019	\$ 93,500	\$ 14,000	\$ 39,300
		Parcel Total: \$ 146,800	
2020	\$ 99,200	\$ 17,000	\$ 71,800
		Parcel Total: \$ 186,000	

LAND VALUATION

LAST REVALUATION: 2020

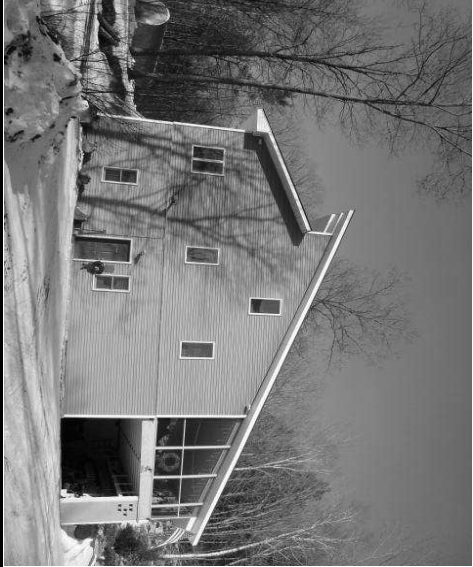
Zone: RES      Residential      Minimum Acreage: 2.00      Minimum Frontage: 200      Site: AVERAGE      Driveway: GRAVEL/DIRT      Road: GRAVEL/DIRT

Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
1F RES WTR ACS	2,000	ac	70,000	E	100	100	95	95 -- MILD	100	60,000	0	N	60,000	
1F RES WTR ACS	1,500	ac	x 1,500	X	100			90 -- ROLLING	90	1,800	0	N	1,800	ROW
1F RES WTR ACS	1,000	wf	x 50,000	X	100				20	10,000	0	N	10,000	K POND WA WF
													71,800	
													71,800	



OWNER INFORMATION				SALES HISTORY				PICTURE	
HEBERT ALEXANDER  1251 MAIN ST  GRAFTON, NH 03240				Date	Book	Page	Type	Price	Grantor
				03/20/2020 4507 227 Q1 216,000 COLLINS GERALD					
LISTING HISTORY				NOTES					
05/20/20	KCVL	VER SALE	GRY; OPF SCREENED; 4/15 CORR'D INT DATA PER PREV EST; ATU=2' (WILL STAY UNFIN); 4/17 ADDED TUB TO FFF BTH; PU BMF, 3RD BDRM; 11/18; CORR INT INFO; HSE WILL BE DONE AS OF 4/1/19; RINNAI HEATER; KIT=MAPLE/BBLOCK C-TOPS; INFO - FROM GIRLFRIEND-FLRS INCL HD TILE; CK21 FOR GENERATOR-NOT HOOKED UP; 2 SECTIONS OF SHED ROOF						
11/06/18	MSVL								
01/03/18	INSP	MARKED FOR INSPECTION							
04/03/17	JDPL								
10/28/16	JDCL								
03/02/16	JDVM								
04/10/15	ERPL								
04/23/14	ERVE								
EXTRA FEATURES VALUATION									
Feature Type	Units	Length	Width	Size	Adj	Rate	Cond	Market Value	Notes
SHED-WOOD	96	8 x 12			227	10.00	80	1,743	W/O-HANGS
SHED-EQUIPMENT	112	28 x 4			203	8.00	25	455	WH=COND
CARPORT METAL	920	46 x 20			77	8.00	100	5,667	QUAN HUT-OPEN
									7,900
MUNICIPAL SOFTWARE BY AVITAR									
GRAFTON ASSESSING OFFICE									
PARCEL TOTAL TAXABLE VALUE									
Year	Building		Features		Land				
2018	\$ 124,400		\$ 7,200		\$ 31,903				
					Parcel Total: \$ 163,503				
2019	\$ 131,600		\$ 7,200		\$ 31,902				
					Parcel Total: \$ 170,702				
2020	\$ 138,100		\$ 7,900		\$ 59,227				
					Parcel Total: \$ 205,227				
LAND VALUATION									
Zone: RES RESIDENTIAL Minimum Acreage: 2.00 Minimum Frontage: 200 Site: AVERAGE Driveway: GRAVEL/DIRT Road: PAVED									
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond
IF RES	1.210 ac	68,815	E	100	100	100	95	90 -- ROLLING	100
UNMNGD OTHER	10.220 ac	x 1,500	X	96				90 -- ROLLING	100
									Ad Valorem
									SPI
									R
									Tax Value
									Notes
									58,800
									427
									72,000
									59,227

PICTURE



OWNER

HERBERT ALEXANDER  
1251 MAIN ST  
GRAFTON, NH 03240

TAXABLE DISTRICTS

District

Percentage

PERMITS

Date

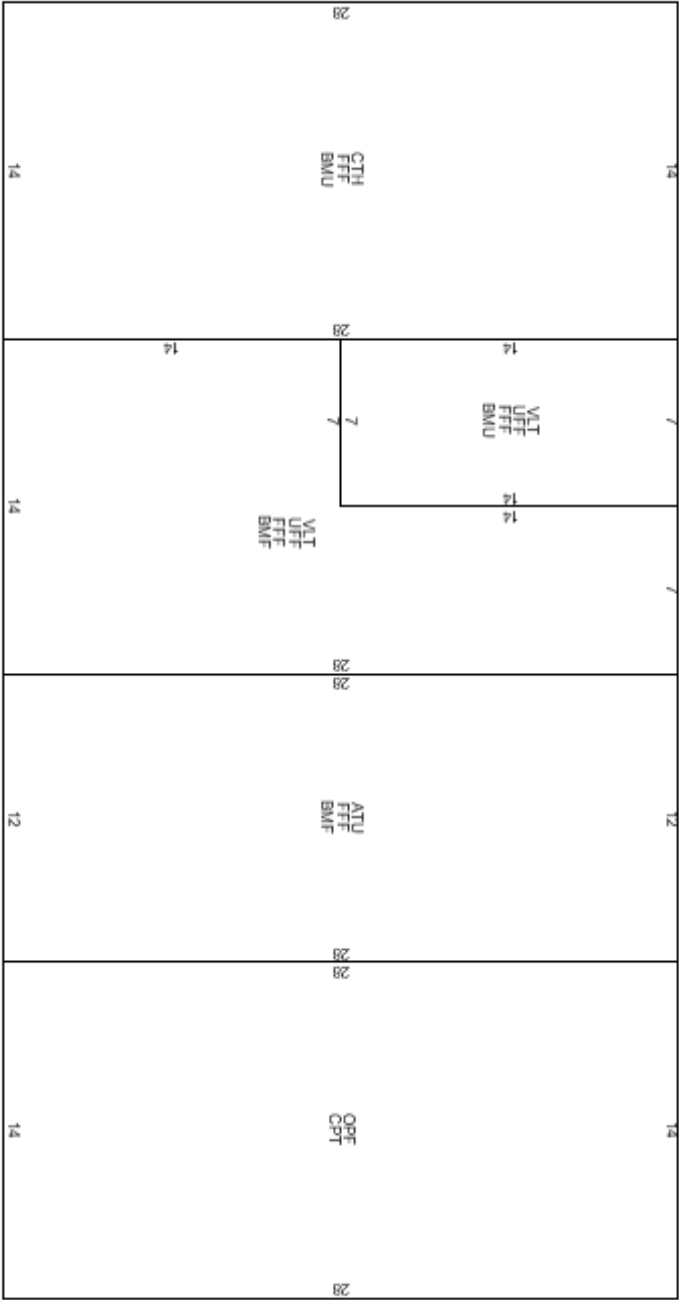
Permit ID

Permit Type

Notes

BUILDING DETAILS

Model: 1.5 STORY CONVENTION  
Roof: SHED/STANDING SEAM  
Ext: VINYL SIDING  
Int: DRYWALL  
Floor: CARPET/HARD TILE  
Heat: GAS/EA NO DUCTS  
Bedrooms: 3    Baths: 2.0    Fixtures: 6  
Extra Kitchens:    Fireplaces:     
A/C: No    Generators:     
Quality: A1 AVG+10  
Com. Wall:     
Size Adj: 0.9370    Base Rate: RSA 82.00  
Bldg. Rate: 1.0000  
Sq. Foot Cost: \$ 82.00




BUILDING SUB AREA DETAILS			
ID	Description	Area	Adj. Effect.
CTH	CATHEDRAL	392	0.10
FFF	FST FLR FIN	1120	1.00
BMU	BSMNT	490	0.15
VLT	VAULTED	392	0.05
UFF	UPPER FLR FIN	392	1.00
BMF	BSMNT FINISHED	630	0.30
OPF	OPEN PORCH	392	0.25
CPT	CARPORT	392	0.10
ATU	ATTIC	336	0.10
GLA: 1,512		4,536	2,005

2020 BASE YEAR BUILDING VALUATION	
Market Cost New:	\$ 164,410
Year Built:	1993
Condition For Age:	AVERAGE
Physical:	16 %
Functional:	
Economic:	
Temporary:	
Total Depreciation:	16 %
Building Value:	\$ 138,100

OWNER INFORMATION				SALES HISTORY				PICTURE	
DAVIS ANDREW				Date	Book	Page	Type	Price Grantor	
31 BROCK HILL RD				10/24/2018	4396	850	Q 1	220,000 O'BRIEN JOHN F	
GRAFTON, NH 03240									
LISTING HISTORY				NOTES					
11/21/19 KCVM VER SALE				ALSO INT LOFT(528 SQ FT W/ NO STAIRS), RCHK 2005. OLD HOUSE BURNED; 2/10 NOH; MEAS CABIN & BARN; 1/06; EST HSE COMP; PART OLD FOUND-DNPU;7/17 NOH; NC TO EXT; 11/19; N.O.H.; MINOR SKETCH CHG; REMOVE CAMPER-EST PRIOR TO SALE;					
07/12/17 JDVM									
01/03/17 INSP MARKED FOR INSPECTION									
02/05/10 KCPM									
EXTRA FEATURES VALUATION									
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes			
BARN-ISTRY	1,040	26 x 40		75	18.00	80	11,232		
							11,200		
MUNICIPAL SOFTWARE BY AVITAR									
GRAFTON ASSESSING OFFICE									
PARCEL TOTAL TAXABLE VALUE									
Year	Building		Features		Land				
2018	\$ 82,500		\$ 12,400		\$ 34,298				
					Parcel Total: \$ 129,198				
2019	\$ 82,500		\$ 12,400		\$ 34,286				
					Parcel Total: \$ 129,186				
2020	\$ 82,500		\$ 11,200		\$ 63,168				
					Parcel Total: \$ 156,868				
LAND VALUATION									
Zone: RES RESIDENTIAL				Minimum Acreage: 2.00		Minimum Frontage: 200		Site: AVERAGE	
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond
1F RES	1,000 ac	68,500	E	100	100	95	95	100 -- LEVEL	100
UNMNGD OTHER	30,000 ac	x 1,500	X	89				95 -- MILD	100
		31,000 ac						99,800	
								63,168	
LAST REVALUATION: 2020									
				Site: AVERAGE		Driveway: GRAVEL/DIRT			
						Road: GRAVEL/DIRT			





OWNER INFORMATION		SALES HISTORY			PRICE GRANTOR	GRAFTON PICTURE
HEBARD WILLIAM		Date	Book	Page	Type	
HEBARD JEANNE		11/05/2018	4399	414	Q 1	575,000 SALMONA RICCARDO
967 WEBSTER STREET						
NEEDHAM, MA 02492						

LISTING HISTORY		NOTES	
07/16/20	MSHC	APT OVER GAR: DNPU DOCK; 505' WF ON GRAFTON POND; 9/11 NOH; PU L.T.	
11/22/19	KCVM	OPF; FIX SKETCH MEAS; 5/16 NOH; EST PER "PRIVATE" SIGN; 10/16 WELL	
10/29/16	JDVL	MAINT; CORR BTH COUNT, FLR, ATF TO HSF; GAR TO STO; PU CTH, X-KIT;	
05/31/16	JDVE	APT ABV GAR=1 BDR, 1 BTH, KIT, CARPET, DRYWALL, MONITOR HEATER,	
04/27/16	INSP	1990S; DNPU LOFT IN APT=LADDER ACC; 6 BDRMS=NO CLOSETS; HSF	
09/26/11	JBVM	MEAS 15'; 15X20 TOF MEAS 12'; FOR FUTURE ACC CALL CARETAKER @	
09/13/11	INSP	667-1990; YB=EST; 11/19; N.O.H.; ADD PATIO=SLATE; DNPU HOT TUB;	

EXTRA FEATURES VALUATION								MUNICIPAL SOFTWARE BY AVITAR	
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes	GRAFTON ASSESSING OFFICE	
FIREPLACE 1-CUST	1		100	5,000.00	100	5,000			
LEAN-TO	21	3 x 7	400	4.00	40	134	ATT GAR		
PATIO	90	10 x 9	238	7.00	25	375	SHAPE		

5,500

PARCEL TOTAL TAXABLE VALUE			
Year	Building	Features	Land
2018	\$ 338,500	\$ 5,100	\$ 88,200
		Parcel Total: \$ 431,800	
2019	\$ 338,500	\$ 5,100	\$ 88,200
		Parcel Total: \$ 431,800	
2020	\$ 310,100	\$ 5,500	\$ 180,600(c)
		Parcel Total: \$ 576,600	
(Card Total: \$ 496,200)			

LAND VALUATION


Zone: RES	RESIDENTIAL	Minimum Acreage: 2.00	Minimum Frontage: 200	Site: GOOD	Driveway: GRAVEL/DIRT	Road: GRAVEL/DIRT
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Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
1F RES WTRFRNT	2,000	ac	70,000	D	90	105	95	90 -- ROLLING	100	53,700	0	N	53,700	
1F RES WTRFRNT	6,000	ac	x 1,500	X	100			90 -- ROLLING	100	8,100	0	N	8,100	
1F RES WTRFRNT	1,000	wf	x 50,000	X	100			95 -- MILD	250	118,800	0	N	118,800	G POND WF

8,000 ac 180,600 180,600

(Card Total: \$ 496,200)

LAST REVALUATION: 2020



**OWNER**

**HEBARD WILLIAM**  
 HEBARD JEANNE  
 967 WEBSTER STREET  
 NEEDHAM, MA 02492

**TAXABLE DISTRICTS**

District	Percentage

**PERMITS**

Date	Permit ID	Permit Type	Notes

**BUILDING DETAILS**

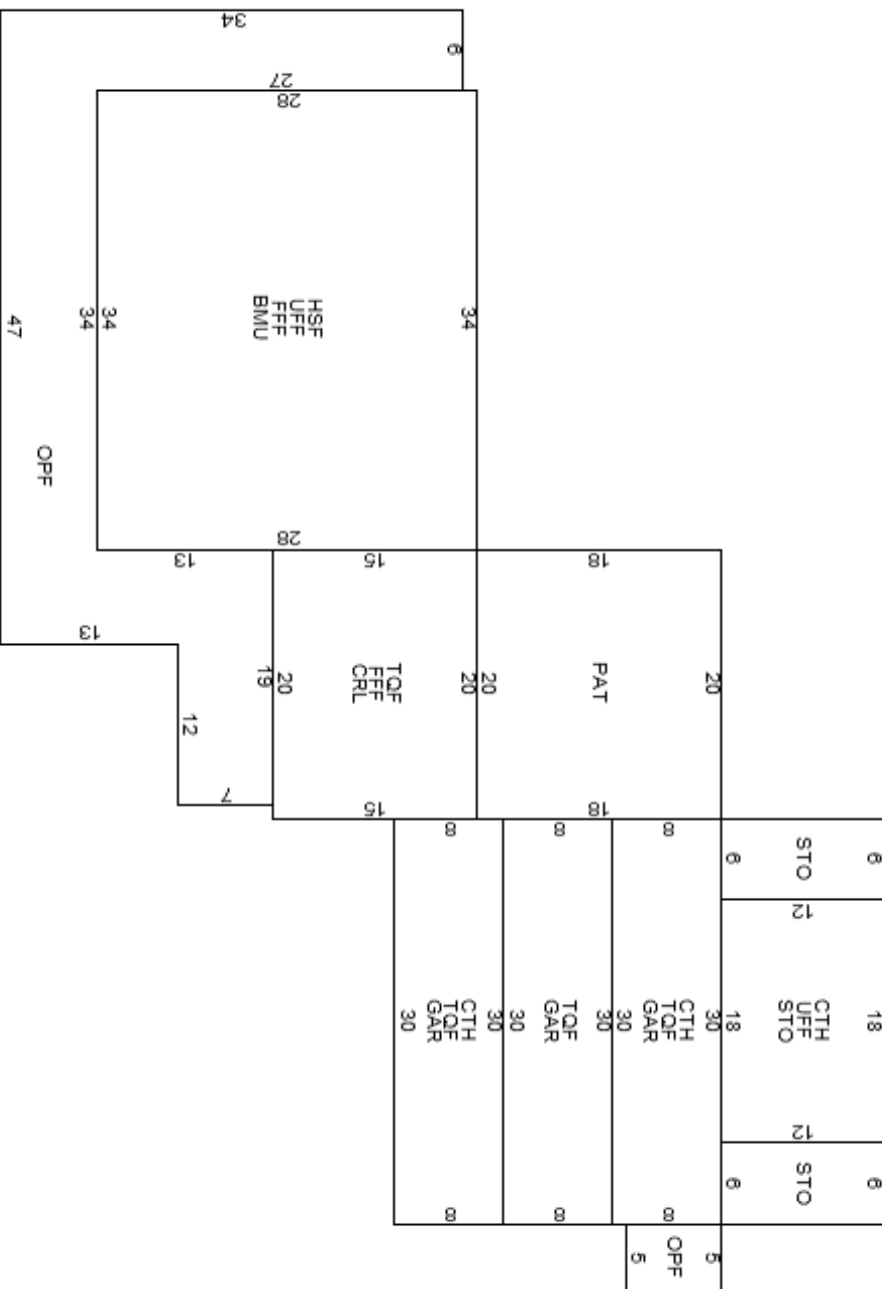
Model: 2.50 STORY COLONIAL  
 Roof: GABLE OR HIP/ASPHALT  
 Ext: CLAP BOARD  
 Int: PLASTERED/WOOD/LOG  
 Floor: HARDWOOD/PINE/SOFT WD  
 Heat: OIL/STEAM  
 Bedrooms: 9      Baths: 4.0      Fixtures: 12  
 Extra Kitchens: 1      Fireplaces:      Generators: 1  
 A/C: No  
 Quality: A4 EXC  
 Com. Wall:  
 Size Adj: 0.8331      Base Rate: RSA 82.00  
 Bldg. Rate: 1.1967  
 Sq. Foot Cost: \$ 98.13

**BUILDING SUB AREA DETAILS**


ID	Description	Area	Adj.	Effect.
FFF	FST FLR FIN	1252	1.00	1252
CRL	CRAWL SPACE	300	0.05	15
HSF	1/2 STRY FIN	952	0.50	476
BMU	BSMNT	952	0.15	143
OPF	OPEN PORCH	701	0.25	175
GAR	GARAGE ATTCHD	720	0.45	324
PAT	PATIO	360	0.10	36
STO	STORAGE AREA	360	0.25	90
CTH	CATHEDRAL	696	0.10	70
UFF	UPPER FLR FIN	1168	1.00	1168
TQF	3/4 STRY FIN	1020	0.75	765
<b>GLA:</b>	<b>3,661</b>	<b>8,481</b>		<b>4,514</b>

**2020 BASE YEAR BUILDING VALUATION**

Market Cost New:	<b>\$ 442,959</b>
Year Built:	<b>1870</b>
Condition For Age:	<b>GOOD      30 %</b>
Physical:	
Functional:	
Economic:	
Temporary:	
Total Depreciation:	<b>30 %</b>
Building Value:	<b>\$ 310,100</b>



OWNER INFORMATION			SALES HISTORY			GRAFTON PICTURE			
HEBARD WILLIAM HEBARD JEANNE 967 WEBSTER STREET  NEEDHAM, MA 02492			Date	Book	Page	Type	Price	Grantor	
LISTING HISTORY			NOTES						
11/22/19    KCVI    VER SALE			WHT: "DANCE HALL" X SINK; 9/11 NOH; APPRS WELL MAINT; 5/16 NOH; EST PER "PRIVATE" SGN; 10/16 MEAS ONLY; NC TO EXT;						
10/29/16    JDVM									
05/31/16    JDVE									
04/27/16    INSP    MARKED FOR INSPECTION									
09/26/11    JBVM									
09/13/11    INSP    MARKED FOR INSPECTION									
EXTRA FEATURES VALUATION									
Feature Type			Units Length x Width Size Adj			Rate    Cond    Market Value Notes			
						MUNICIPAL SOFTWARE BY AVTAR			
						GRAFTON ASSESSING OFFICE			
						PARCEL TOTAL TAXABLE VALUE			
						Year	Building	Features	Land
						2020	\$ 80,400		\$ 0
						Parcel Total: \$ 576,600			
						(Card Total: \$ 80,400)			
LAND VALUATION									
Zone: RES    RESIDENTIAL    Minimum Acreage:			Minimum Frontage:			Site:			
Land Type 1F RES WTRFRNT			Neighborhood: E			Cond    Ad Valorem    SPI    R    Tax Value    Notes			
						0 ac			

PICTURE		OWNER		TAXABLE DISTRICTS		BUILDING DETAILS	
		<b>HEBARD WILLIAM</b> HEBARD JEANNE 967 WEBSTER STREET NEEDHAM, MA 02492		<div>District</div> <div>Percentage</div>		Model: <b>2.50 STORY CONVENTION</b> Roof: <b>GABLE OR HIP/ASPHALT</b> Ext: <b>NOVELTY</b> Int: <b>WOOD/LOG</b> Floor: <b>HARDWOOD</b> Heat: <b>WOOD/COAL/CONVECTION</b>	
						Bedrooms: Baths: Fixtures:	
						Extra Kitchens: Fireplaces: Generators:	
		<div>Date</div> <div>Permit ID</div> <div>Permit Type</div> <div>Notes</div>				A/C: <b>No</b> Quality: <b>A1 AVG+10</b> Com. Wall: Size Adj: <b>0.9374</b>  Base Rate: <b>RSA 82.00</b> Bldg. Rate: <b>0.8033</b> Sq. Foot Cost: <b>\$ 65.87</b>	

BUILDING SUB AREA DETAILS			
ID	Description	Area	Adj. Effect.
UFF	UPPER FLR FIN	880	1.00 880
FFF	FST FLR FIN	880	1.00 880
BMU	BSMNT	880	0.15 132
OPF	OPEN PORCH	85	0.25 21
ATU	ATTIC	880	0.10 88
GLA: 1,760		3,605	2,001
2020 BASE YEAR BUILDING VALUATION			
Market Cost New:		\$ 131,806	
Year Built:		1870	
Condition For Age:		AVERAGE 39 %	
Physical:			
Functional:			
Economic:			
Temporary:			
Total Depreciation:		39 %	
Building Value:		\$ 80,400	

OWNER INFORMATION				SALES HISTORY				PICTURE	
COOLLEY KATELYN C				Date	Book	Page	Type	Price	Grantor
COOLLEY KYE N				01/11/2019	4412	197	Q 1	106,000	VIDAL SAMUAL
207 CHERRY HILL RD									
GRAFTON, NH 03240									
LISTING HISTORY				NOTES					
11/21/19 KCVN V-SALE				NAT 7/10 M&L UC=TRIM ON UFF AND SOME ON FFF, ATTIC = LADDER					
06/12/19 ZBYM				ACC=DNPJ; 6/19; NOH; EST TRIM FIN , NC TO EXT; 11/19; INFO FROM H.O.;					
01/02/19 INSP MARKED FOR INSPECTION				ONLY WUD PART OF FFF; ADD OPFS & L-TO; FD=UFF OPEN, LTD TO NO					
07/15/10 DMHL				CLOSET AND ONLY 1 BR, HEAT LARGELY WITH WOOD AND DIRECT VENT					
07/15/10 MSHC				RINNAI					
EXTRA FEATURES VALUATION									
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes		
SHED-WOOD	120	12 x 10	193	10.00	80	1,853	2STRY=COND		
LEAN-TO	84	12 x 7	250	4.00	10	84	WD STO		
						1,900			
MUNICIPAL SOFTWARE BY AVITAR									
GRAFTON ASSESSING OFFICE									
PARCEL TOTAL TAXABLE VALUE									
Year	Building	Features	Land						
2018	\$ 73,600	\$ 1,300	\$ 31,700						
				Parcel Total: \$ 106,600					
2019	\$ 74,400	\$ 1,300	\$ 31,700						
				Parcel Total: \$ 107,400					
2020	\$ 61,500	\$ 1,900	\$ 56,000						
				Parcel Total: \$ 119,400					
LAND VALUATION									
LAST REVALUATION: 2020									
Zone: RES RESIDENTIAL Minimum Acreage: 2.00 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	1,300 ac	68,950	E	100	100	95	95	90 -- ROLLING	100 56,000 0 N 56,000
						1,300 ac	56,000 56,000		




OWNER INFORMATION				SALES HISTORY				PICTURE	
ROBINSON DEREK S  72 PINE GROVE LANE  GRAFTON, NH 03240				Date	Book	Page	Type	Price Grantor	
				08/31/2018 4385 858 Q1 170,000 KEM SHIRLEY					
LISTING HISTORY				NOTES					
11/20/19 KCVM VER SALE 06/11/19 ZBYM 01/02/19 INSP MARKED FOR INSPECTION 03/19/12 KCVM 12/14/11 INSP MARKED FOR INSPECTION				YEL; OTF=XSINK; 3/12 NOH; CORRECTED SKETCH; 6/19; NOH; NC TO EXT; 11/19; N.O.H.; ADD ENT; EST BMF;					
EXTRA FEATURES VALUATION									
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes			
SHOP-AVG	768	24 x 32	81	18.00	90	10,078			
SHED-WOOD	240	24 x 10	127	10.00	70	2,134 ATT TO SHOP			
FIREPLACE 1-STAND	1		100	3,000.00	100	3,000			
						15,200			
MUNICIPAL SOFTWARE BY AVITAR									
GRAFTON ASSESSING OFFICE									
PARCEL TOTAL TAXABLE VALUE									
Year	Building		Features		Land				
2018	\$ 88,300		\$ 15,900		\$ 34,100				
			Parcel Total:		\$ 138,300				
2019	\$ 88,300		\$ 14,600		\$ 34,100				
			Parcel Total:		\$ 137,000				
2020	\$ 102,800		\$ 15,200		\$ 61,600				
			Parcel Total:		\$ 179,600				
LAND VALUATION									
Zone: RES RESIDENTIAL Minimum Acreage: 2.00 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
1F RES	2,000 ac	70,000	E	100	100	95	95 -- MILD	100	60,000
1F RES	1,100 ac	x 1,500	X	100			95 -- MILD	100	1,600
3,100 ac									61,600
LAST REVALUATION: 2020									






OWNER INFORMATION				SALES HISTORY				PICTURE	
MCBEAN DAVID				Date	Book	Page	Type	Price Grantor	
PO BOX 237				11/20/2019	4482	496	Q 1	198,500 RUSSELL CONRAD L	
GRAFTON, NH 03240									
LISTING HISTORY				NOTES					
05/20/20	KCVM	VER SALE		YEL; P&B INT; 3/12 HO STATES 1 BDRM NO CLOSET; 6/19; NOH; DNP U LT IN WDS=NV; WOB; 5/20; INFO FROM H.O.; NOT SURE IF A/C WORKS-NOT HOOKED UP; SOME HD TILE; GAR HAS HEAT VENT & GAS LINE-NO TANKS;					
06/12/19	ZBVM								
01/02/19	INSP	MARKED FOR INSPECTION							
03/20/12	KCVM								
12/14/11	INSP	MARKED FOR INSPECTION							
EXTRA FEATURES VALUATION									
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes			
GARAGE-1 STY/ATTIC	720	20 x 36	82	33.00	75	14,612 SWING DOORS			
14,600									
GRAFTON ASSESSING OFFICE									
MUNICIPAL SOFTWARE BY AVITAR									
PARCEL TOTAL TAXABLE VALUE									
Year	Building	Features		Land					
2018	\$ 84,200	\$ 11,300		\$ 46,900					
		Parcel Total: \$ 142,400							
2019	\$ 92,700	\$ 10,600		\$ 46,900					
		Parcel Total: \$ 150,200							
2020	\$ 92,200	\$ 14,600		\$ 80,600					
		Parcel Total: \$ 187,400							
LAND VALUATION									
Zone: RES	RESIDENTIAL	Minimum Acreage: 2.00	Minimum Frontage: 200	Site: AVERAGE					
Land Type	Units	Base Rate	NC Adj	Site	Road	DWay	Topography	Cond	Ad Valorem SPI R Tax Value Notes
1F RES	2,000 ac	70,000 E	100	100	95	95	90 -- ROLLING	95	54,000 ACC
1F RES	8,000 ac	x 1,500 X	100				90 -- ROLLING	100	10,800
1F RES	200,000 ft	x 88 E	100				90 -- ROLLING	100	15,800
10,000 ac									
80,600									
LAST REVALUATION: 2020									
Site: AVERAGE Driveway: GRAVEL/DIRT Road: GRAVEL/DIRT									

PICTURE		OWNER		TAXABLE DISTRICTS		BUILDING DETAILS	
		<b>MCBEAN DAVID</b>  PO BOX 237  GRAFTON, NH 03240		District		Percentage	
PERMITS							
Date	Permit ID	Permit Type	Notes				
Com. Wall: Size Adj: 1.1061 Base Rate: RSA 82.00 Bldg. Rate: 1.2410 Sq. Foot Cost: \$ 101.77							

BUILDING SUB AREA DETAILS			
ID	Description	Area	Adj. Effect.
OPF	OPEN PORCH	224	0.25    56
FFF	FST FLR FIN	864	1.00    864
BMU	BSMNT	864	0.15    130
ENT	ENTRY WAY	32	0.10    3
GLA:	864	1,984	1,053
2020 BASE YEAR BUILDING VALUATION			
Market Cost New:		\$ 107,164	
Year Built:		2002	
Condition For Age:		AVERAGE    14 %	
Physical:			
Functional:			
Economic:			
Temporary:			
Total Depreciation:		14 %	
Building Value:		\$ 92,200	



PICTURE		OWNER		TAXABLE DISTRICTS		BUILDING DETAILS	
		<b>ROOT PATRICK</b> JOYCE MEGAN 106 CHERRY HILL RD  GRAFTON, NH 03240		District		Percentage	
				<b>PERMITS</b>			
				Date	Permit ID	Permit Type	Notes
		Model: 1 STORY MH Roof: GABLE OR HIP/PREFAB METALS Ext: PREFIN METAL Int: WALL BOARD/DRYWALL Floor: CARPET/LINOLEUM OR SIM Heat: OIL/FA DUCTED Bedrooms: 3      Baths: 1.0      Fixtures: Extra Kitchens:      Fireplaces: A/C: No      Generators: Quality: B1 AVG-10 Com. Wall: Size Adj: 0.9462      Base Rate: MHS 50.00 Bldg. Rate: 0.8260 Sq. Foot Cost: \$ 41.30					

BUILDING SUB AREA DETAILS			
ID	Description	Area	Adj. Effect.
PRS	PIER	1056	-0.05    -53
OPF	OPEN PORCH	576	0.25    144
FFF	FST FLR FIN	1056	1.00    1056
GLA: 1,056		2,688	1,147

2020 BASE YEAR BUILDING VALUATION			
Market Cost New:		\$ 47,371	
Year Built:		1966	
Condition For Age:		GOOD	
Physical:		68 %	
Functional:		LAYOUT	
Economic:		10 %	
Temporary:			
Total Depreciation:		78 %	
Building Value:		\$ 10,400	


OWNER INFORMATION		SALES HISTORY				PICTURE
HURLEY JR JOHN MICHAEL		Date	Book	Page	Type	
79 MANDIWOOD FARM RD		09/09/2019	4463	610	Q1	278,000 SNOW REVOCABLE TRUST
		09/17/2014	4083	434	U127	10,000 SNOW REVOCABLE TRUST
GRAFTON, NH 03240						
LISTING HISTORY		NOTES				
11/21/19	KCVL VER SALE	NAT; POSTED NO TRESPASSING; 7/10 REMOVE DEK. NO RECENT UPDATES. HSF=8,CRL=4, PART OBST VU 40DEG, AVG = HORZ,ROUGH PINE W/STUCCO BTW; 9/14; M/H FROM CD 2 MOVED TO 11A-588; 11/19;				
05/15/19	ZBVX					
01/02/19	INSP	MARKED FOR INSPECTION				
04/20/18	MSPE	WD/FORMICA; DNV BSMT=SCUTTLE IN FLR & OUTDR ONLY; HSF=10' & 8';				
07/15/10	MSHC	P&B; SEP SEPTIC & SLAB FOR FORMER M/H; P/U GEN;				
07/15/10	ERHL					

EXTRA FEATURES VALUATION										MUNICIPAL SOFTWARE BY AVITAR			
Feature Type	Units	Length	Width	Size Adj	Rate	Cond	Market Value	Notes		GRAFTON ASSESSING OFFICE			
BARN-1STRY	1,280	32 x 40		73	18.00	100	16,819						
SHED-WOOD	216	12 x 18		134	10.00	80	2,316	FIELD					
SHED-WOOD	216	12 x 18		134	10.00	100	2,894	ATT26X16					
SHED-WOOD	416	26 x 16		98	10.00	100	4,077	ATT 8X8 & 18X12					
SHED-WOOD	64	8 x 8		310	10.00	80	1,587	ATT 26X16					
DECK	192	16 x 12		143	7.00	25	480	PLATFORM					
CONCRETE SLAB	735	49 x 15		82	5.00	50	1,507	OLD M/H SITE					
							29,700						

LAND VALUATION													LAST REVALUATION: 2020						
Zone: RES		RESIDENTIAL		Minimum Acreage: 2.00		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	2,000 ac	70,000	E	100	100	95	95	95 -- MILD	100	60,000	0	N	60,000						
1F RES	8,000 ac	x 1,500	X	91				90 -- ROLLING	100	9,800	0	N	9,800						
UNMNGD OTHER	13,000 ac	x 1,500	X	91				90 -- ROLLING	100	16,000	33	Y	460						
UNPRODUCTIVE	2,000 ac	x 1,500	X	91				90 -- ROLLING	10	200	16	Y	37						
VIEW	HILLS, AVERAGE, TOP 25, CLOSE/NEAR																		
25,000 ac												88,600	72,897		Part Blocked VU				



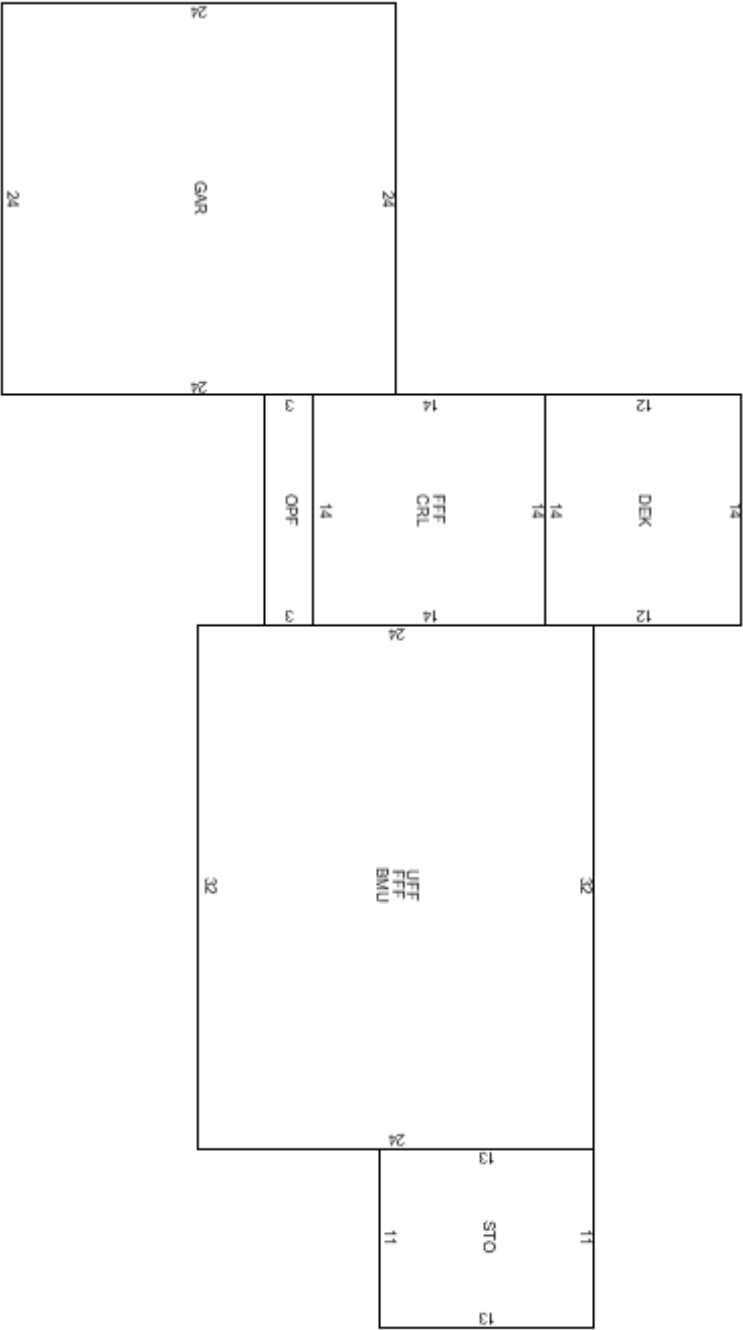
OWNER INFORMATION				SALES HISTORY				PICTURE	
HARRIS MELISSA C  391 WILLIAMS HILL RD  GRAFTON, NH 03240				Date	Book	Page	Type	Price Grantor	
				08/20/2018 4382 408 Q1 239,933 GOULD KEVIN					
LISTING HISTORY				NOTES					
11/21/19 KCVM VER SALE				BRN; NEW WINDOWS 2004; 3/12 I&E=G; REPLACED CARPET W/HDWD; SM					
06/11/19 ZBVM				VLT IN MSTR BDRM-DNPU; CORR SKETCH; HSE=PART STAND SEAM; 6/19;					
01/02/19 INSP MARKED FOR INSPECTION				SPK W/HO, DNV; CONF NC TO INT W/HO; 11/19; N.O.H.;					
03/14/12 KCVL									
12/14/11 INSP MARKED FOR INSPECTION									
EXTRA FEATURES VALUATION									
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes	MUNICIPAL SOFTWARE BY AVITAR  GRAFTON ASSESSING OFFICE	
SHOP-AVG	384	16 x 24	102	18.00	80	5,640	USED AS COOP		
FIREPLACE 1-STAND	1		100	3,000.00	100	3,000			
DECK	64	16 x 4	310	7.00	20	278	ATT SHOP		
						8,900			
PARCEL TOTAL TAXABLE VALUE									
Year	Building	Features	Land						
2018	\$ 144,200	\$ 10,300	\$ 35,900						
	Parcel Total: \$ 190,400								
2019	\$ 144,200	\$ 8,900	\$ 35,900						
	Parcel Total: \$ 189,000								
2020	\$ 157,900	\$ 8,900	\$ 66,200						
	Parcel Total: \$ 233,000								
LAND VALUATION									
Zone: RES	RESIDENTIAL	Minimum Acreage: 2.00	Minimum Frontage: 200	LAST REVALUATION: 2020					
Land Type	Units	Base Rate	NC Adj	Site	Road	DWay	Topography	Cond	Ad Valorem SPI R Tax Value Notes
1F RES	2.000 ac	70,000 E	100	105	100	100	90 -- ROLLING	100	66,200
1F RES	0.010 ac	x 1,500 X	100				90 -- ROLLING	100	0
	2.010 ac								66,200
									66,200

PICTURE		OWNER		TAXABLE DISTRICTS		BUILDING DETAILS			
		<b>HARRIS MELISSA C</b>  391 WILLIAMS HILL RD  GRAFTON, NH 03240		District	Percentage	Model: <b>2.00 STORY COLONIAL</b>  Roof: <b>GAMBREL/PREFAB METALS</b>  Ext: <b>WOOD SHINGLE</b>  Int: <b>DRYWALL/WOOD PANEL</b>  Floor: <b>HARDWOOD/PINE/SOFT WD</b>  Heat: <b>OIL/FA DUCTED</b>  Bedrooms: <b>3</b> Baths: <b>2.0</b> Fixtures: <b>6</b>  Extra Kitchens:    Fireplaces:    Generators:  A/C: <b>No</b>  Quality: <b>A1 AVG+10</b>  Com. Wall:  Size Adj: <b>0.9220</b> Base Rate: <b>RSA 82.00</b>  Bldg. Rate: <b>1.0515</b>  Sq. Foot Cost: <b>\$ 86.22</b>			
				<b>PERMITS</b>					
				Date	Permit ID			Permit Type	Notes

BUILDING SUB AREA DETAILS			
ID	Description	Area	Adj. Effect.
STO	STORAGE AREA	143	0.25      36
UFF	UPPER FLR FIN	768	1.00      768
FFF	FST FLR FIN	964	1.00      964
BMU	BSMNT	768	0.15      115
DEK	DECK/ENTRANCE	168	0.10      17
CRL	CRAWL SPACE	196	0.05      10
GAR	GARAGE ATTCHD	576	0.45      259
OPF	OPEN PORCH	42	0.25      11
<b>GLA: 1,732</b>		<b>3,625</b>	<b>2,180</b>

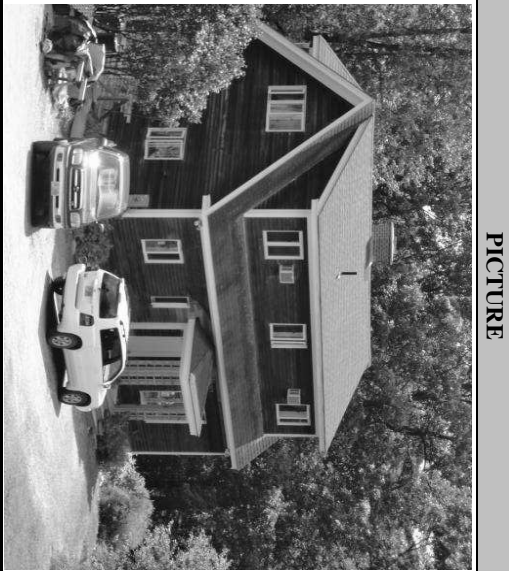
**2020 BASE YEAR BUILDING VALUATION**

Market Cost New:	<b>\$ 187,960</b>
Year Built:	<b>1985</b>
Condition For Age:	<b>GOOD      15 %</b>
Physical:	
Functional:	<b>WH      1 %</b>
Economic:	
Temporary:	
Total Depreciation:	<b>16 %</b>
Building Value:	<b>\$ 157,900</b>



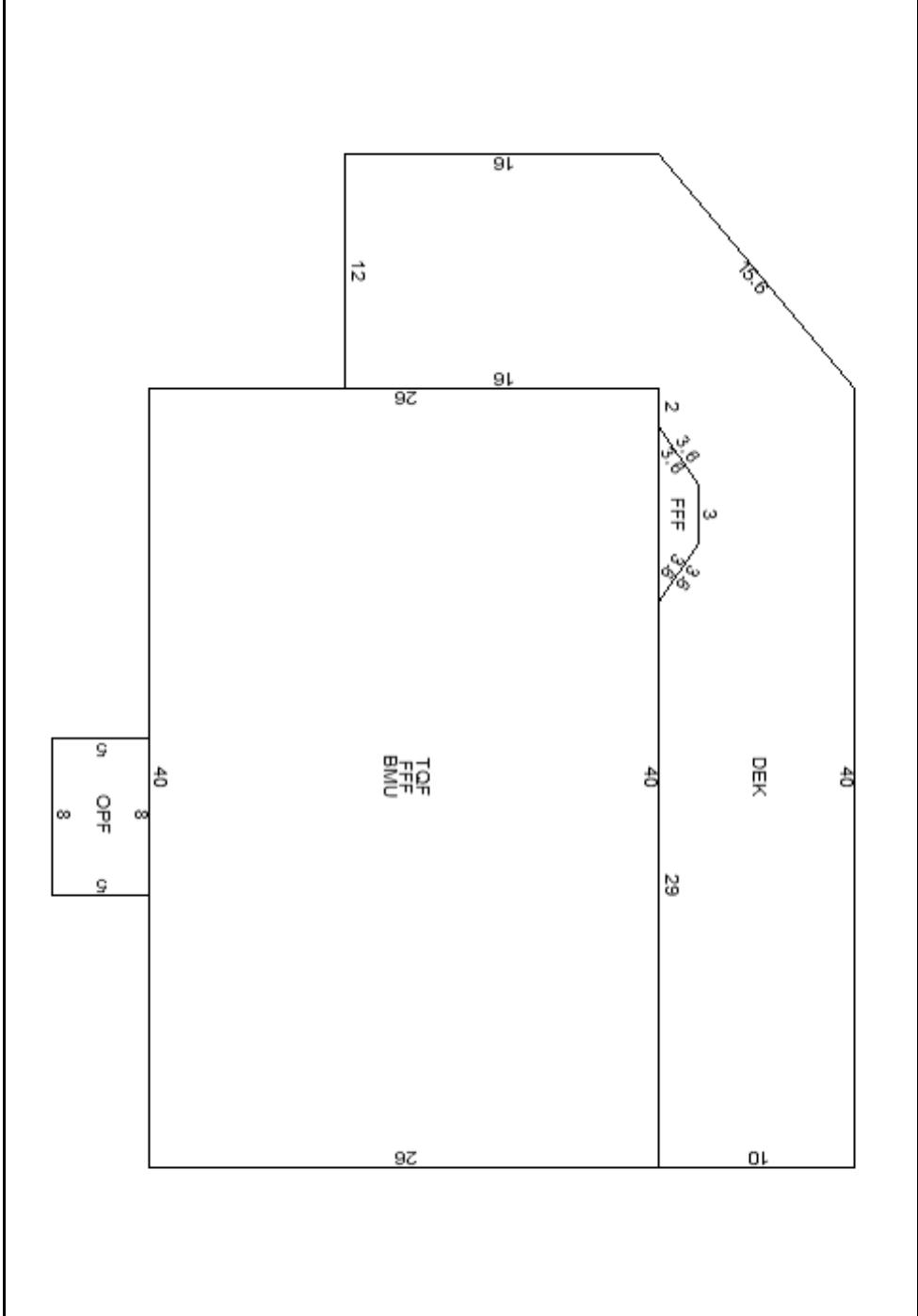


OWNER INFORMATION				SALES HISTORY				PICTURE	
BOGERT RYAN H				Date	Book	Page	Type	Price Grantor	
366 CHERRY HILL RD				04/23/2019	4428	428	Q 1	242,533 LINES STEVE V	
GRAFTON, NH 03240				12/16/2016	4255	688	Q 1	213,000 KELLY DAVID	
LISTING HISTORY				NOTES					
11/21/19	KCVE	VER SALE		2 OIL TANKS; DEK EST; 3/12 INFO FR MRS DNV I WOULD LIKE MR THERE; OPF=EST; CU 1/16 BK 4184 PG 584; 6/19; NOH; RD POSTED EST NC; 11/19; N.O.H.; DW POSTED=EST					
06/12/19	ZBVE								
01/02/19	INSP	MARKED FOR INSPECTION							
03/20/12	KCVM								
12/14/11	INSP	MARKED FOR INSPECTION							
EXTRA FEATURES VALUATION				MUNICIPAL SOFTWARE BY AVTAR					
Feature Type	Units Length x Width Size Adj			Rate	Cond	Market Value Notes			
GRAFTON ASSESSING OFFICE									
PARCEL TOTAL TAXABLE VALUE									
Year	Building		Features		Land				
2018	\$ 132,800		\$ 0		\$ 29,975		Parcel Total: \$ 162,775		
2019	\$ 132,800		\$ 0		\$ 30,009		Parcel Total: \$ 162,809		
2020	\$ 137,900		\$ 0		\$ 54,780		Parcel Total: \$ 192,680		
LAND VALUATION									
Zone: RES RESIDENTIAL				Minimum Acreage: 2.00		Minimum Frontage: 200		Site: AVERAGE	
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond
1F RES	1.600 ac	69,400 E	100	100	95	95	90 --	ROLLING	95
UNMNGD HARDWD	15,500 ac	x 1,500 X	94				90 --	ROLLING	100
UNMNGD HARDWD	400,000 ft	x 88 E	100				90 --	ROLLING	100
				17,100 ac		105,000		54,780	
LAST REVALUATION: 2020									
								Driveway: GRAVEL/DIRT	
								Road: GRAVEL/DIRT	
								Tax Value Notes	
								ACC	
								1,180	
								0	



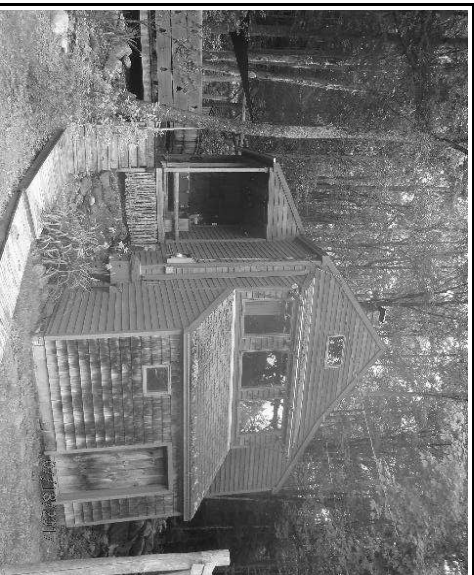
OWNER		TAXABLE DISTRICTS	
<b>BOGERT RYAN H</b>		<b>District</b>	<b>Percentage</b>
366 CHERRY HILL RD GRAFTON, NH 03240			
PERMITS			
Date	Permit ID	Permit Type	Notes

BUILDING DETAILS	
Model: 1.75 STORY CAPE Roof: GABLE OR HIP/ASPHALT Ext: CEDAR/REDWD Int: DRYWALL Floor: CARPET/HARDWOOD Heat: OIL/HOT WATER Bedrooms: 3    Baths: 1.5 Extra Kitchens: A/C: No Quality: A1 AVG+10 Com. Wall: Size Adj: 0.9319	Fixtures: Fireplaces: Generators: Base Rate: RSA 82.00 Bldg. Rate: 0.9945 Sq. Foot Cost: \$ 81.55



BUILDING SUB AREA DETAILS			
ID	Description	Area	Adj. Effect.
TQF	3/4 STRY FIN	1040	0.75 780
FFF	FST FLR FIN	1052	1.00 1052
BMU	BSMNT	1040	0.15 156
DEK	DECK/ENTRANCE	640	0.10 64
OPF	OPEN PORCH	40	0.25 10
GLA:	1,832	3,812	2,062
2020 BASE YEAR BUILDING VALUATION			
Market Cost New:	Year Built:	\$ 168,156 1988	
Condition For Age:	AVERAGE	18 %	
Physical:	Functional:		
Economic:	Temporary:		
Total Depreciation:			
Building Value:		\$ 137,900 18 %	





**OWNER**

**BOWES JOSEPH CHRISTOPHER**  
 BOWES HEATHER M  
 327 CENTER HILL RD  
 EPSOM, NH 03234

**TAXABLE DISTRICTS**

District	Percentage

**PERMITS**

Date	Permit ID	Permit Type	Notes

**BUILDING DETAILS**

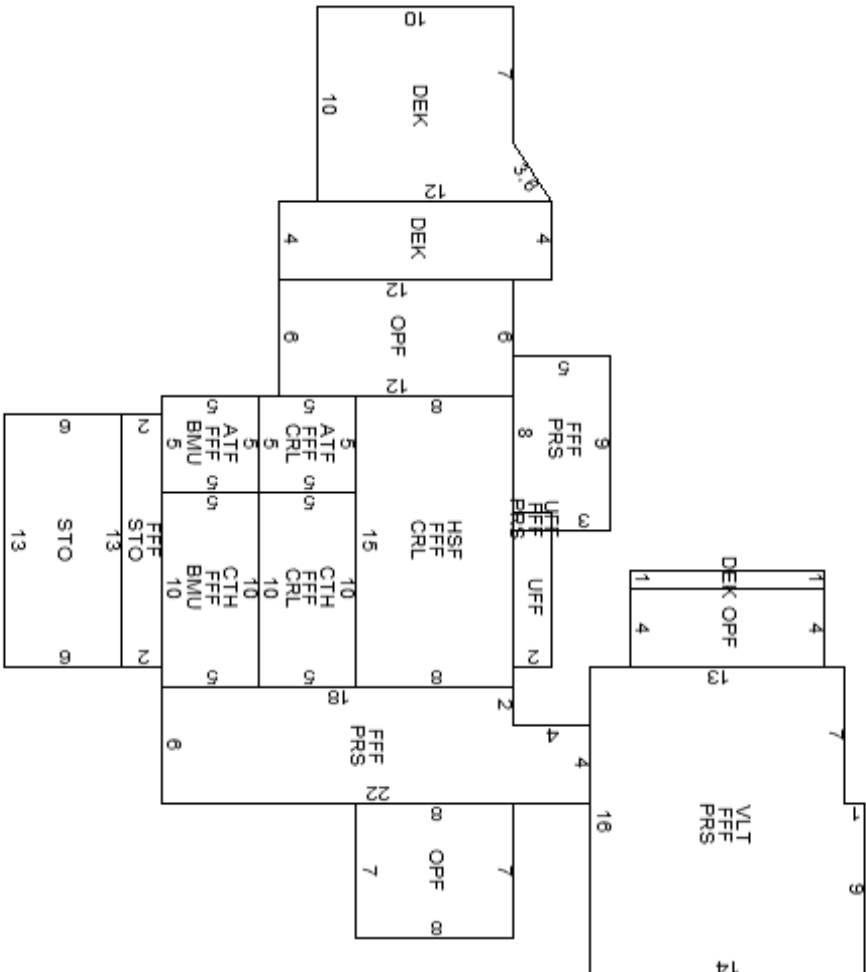
Model: **1.5 STORY CONVENTION**  
 Roof: **GABLE OR HIP/ASPHALT**  
 Ext: **CEDAR/REDWD/WOOD SHINGLE**  
 Int: **DRYWALL/WOOD PANEL**  
 Floor: **PINE/SOFT WD**  
 Heat: **WOOD/COAL/CONVECTION**  
 Bedrooms: **2**      Baths: **1.0**      Fixtures:      Extra Kitchens:      Fireplaces:      Generators:  
 A/C: **No**  
 Quality: **A1 AVG+10**  
 Com. Wall:  
 Size Adj: **1.1766**      Base Rate: **RSA 82.00**  
 Bldg. Rate: **1.1796**  
 Sq. Foot Cost: **\$ 96.73**

**BUILDING SUB AREA DETAILS**

ID	Description	Area	Adj.	Effect.
PRS	PIER	386	-0.05	-19
DEK	DECK/ENTRANCE	169	0.10	17
OPF	OPEN PORCH	168	0.25	42
HSF	1/2 STRY FIN	120	0.50	60
CRL	CRAWL SPACE	195	0.05	10
CTH	CATHEDRAL	100	0.10	10
BMU	BSMNT	75	0.15	11
ATF	ATTIC FINISHED	50	0.25	13
VL T	VAULTED	217	0.05	11
FFF	FST FLR FIN	682	1.00	682
STO	STORAGE AREA	104	0.25	26
UFF	UPPER FLR FIN	16	1.00	16
GLA:	771	2,282		879

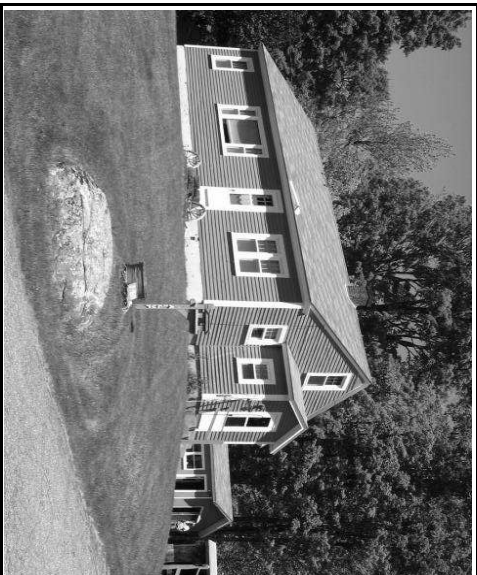
**2020 BASE YEAR BUILDING VALUATION**

Market Cost New: **\$ 85,026**  
 Year Built: **1993**  
 Condition For Age: **AVERAGE**      **16 %**  
 Physical:  
 Functional:  
 Economic:  
 Temporary:  
 Total Depreciation: **16 %**  
 Building Value: **\$ 71,400**





PICTURE



OWNER

MORTON JR RICHARD P  
MORTON TRACEY A  
180 TURNPIKE RD  
GRAFTON, NH 03240

TAXABLE DISTRICTS

District	Percentage
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PERMITS

Date	Permit ID	Permit Type	Notes
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BUILDING DETAILS

Model: 1.5 STORY CAPE  
Roof: GABLE OR HIP/ASPHALT  
Ext: CLAP BOARD  
Int: DRYWALL  
Floor: PINE/SOFT WD  
Heat: OIL/HOT WATER  
Bedrooms: 2    Baths: 1.0    Fixtures: 3  
Extra Kitchens:    Fireplaces:     
A/C: No    Generators:  
Quality: A0 AVG  
Com. Wall:  
Size Adj: 1.0450    Base Rate: RSA 82.00  
Bldg. Rate: 0.9524  
Sq. Foot Cost: \$ 78.10

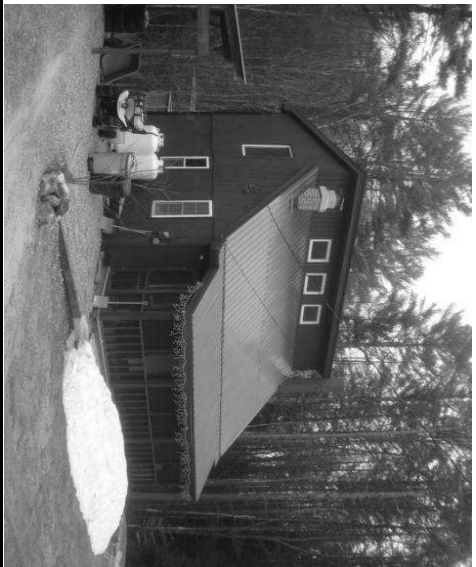
BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
ATU	ATTIC	1008	0.10	101
FFF	FST FLR FIN	1008	1.00	1008
BMU	BSMNT	783	0.15	117
CRL	CRAWL SPACE	225	0.05	11
EPF	ENCLOSED	48	0.70	34
GLA:	1,008	3,072		1,271

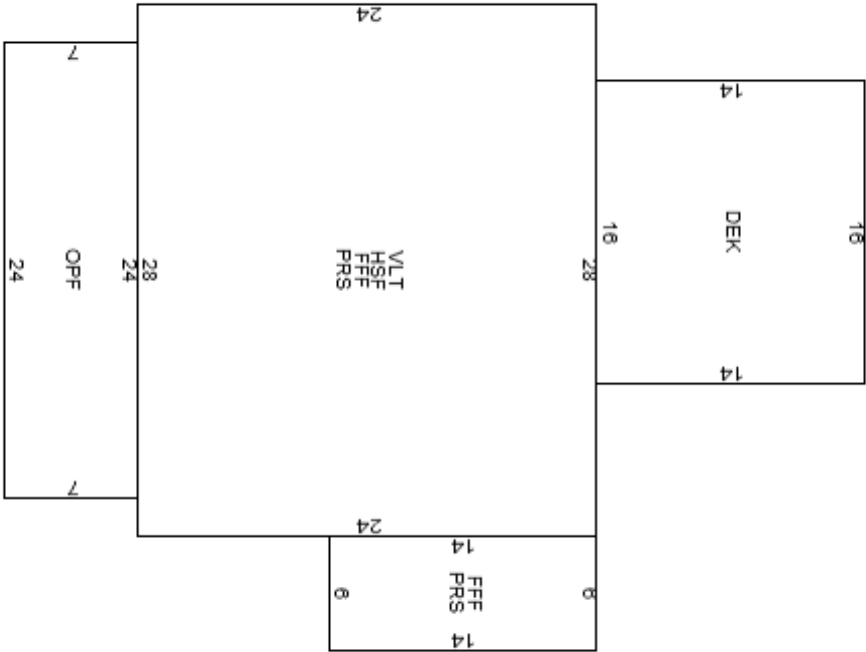
2020 BASE YEAR BUILDING VALUATION

Market Cost New: \$ 99,265  
Year Built: 1953  
Condition For Age: AVERAGE 25 %  
Physical:  
Functional: WET BSMT 1 %  
Economic:  
Temporary:  
Total Depreciation: 26 %  
Building Value: \$ 73,500

OWNER INFORMATION				SALES HISTORY				PICTURE	
<b>DIXON LEON</b> DIXON KELLY 30 MILLBROOK RD  GRAFTON, NH 03240				<b>Date</b>	<b>Book</b>	<b>Page</b>	<b>Type</b>	<b>Price</b>	<b>Grantor</b>
				09/30/2019	4469	221	Q 1	115,000	SFORZA MICHAEL
LISTING HISTORY				NOTES					
11/21/19 KCVM VER SALE 07/10/17 JDVM 01/03/17 INSP 04/23/14 ERPR 02/28/13 ERVM 03/06/12 KCPM 04/29/11 JBPR 04/22/10 KCPM				BRN; OTF= SHOWER ONLY - REMODELING IN PROCESS;2/13-NOH; ALL PRS CLOSED IN W/ PINE BOARDS-DNPU, AVE SIDING=VERT PINE BOARDS, OPF SCREENED, PU NEW ROOF COVER, NO NEW DECK; 4/14 NOH; NO NEW DEK; REMOVED FLAG; 7/17 DNV!=TENANT NOT NOTIFIED; PU LNTQ; HO STATES 1 BD, 2 BTH, NO MIN/PLYWOOD FLR; DNC W/OUT WLK THRU; 11/19; N.O.H.; 12X12 INCL O.H.; BROOK BEHIND HSE; PINE/FORMICA W/ISLAND & 2ND BTH PER MLS;					
EXTRA FEATURES VALUATION									
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes		
LEAN-TO	144	12 x 12	171	4.00	50	492 @	DRVWY		
SHED-EQUIPMENT	32	8 x 4	400	8.00	20	205	BEHIND HOUSE		
FIREPLACE 1-STAND	1		100	3,000.00	100	3,000			
LEAN-TO	81	9 x 9	258	4.00	80	669	ATT HSE		
							<b>4,400</b>		
MUNICIPAL SOFTWARE BY AVTAR									
GRAFTON ASSESSING OFFICE									
PARCEL TOTAL TAXABLE VALUE									
Year	Building	Features	Land						
2018	\$ 59,800	\$ 4,300	\$ 25,400						
				Parcel Total: \$ 89,500					
2019	\$ 59,800	\$ 4,300	\$ 25,400						
				Parcel Total: \$ 89,500					
2020	\$ 70,800	\$ 4,400	\$ 37,100						
				Parcel Total: \$ 112,300					
LAND VALUATION									
Zone: RES RESIDENTIAL Minimum Acreage: 2.00 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	0.600 ac	45,700	E	100	100	95	95	90 -- ROLLING	100 37,100 0 N 37,100
							<b>0.600 ac</b>	<b>37,100</b>	
LAST REVALUATION: 2020									

PICTURE		OWNER		TAXABLE DISTRICTS		BUILDING DETAILS	
		<b>DIXON LEON</b> DIXON KELLY 30 MILLBROOK RD  GRAFTON, NH 03240		District	Percentage		
				PERMITS			
				Date	Permit ID	Permit Type	Notes
		<div>Model: 1.5 STORY CONVENTION Roof: GABLE OR HIP/PREFAB METALS Ext: AVERAGE Int: WOOD PANEL Floor: HARD TILE/CARPET Heat: GAS/EA NO DUCTS Bedrooms: 2      Baths: 2.0      Fixtures: Extra Kitchens:      Fireplaces: A/C: No      Generators: Quality: B1 AVG-10 Com. Wall: Size Adj: 1.0755      Base Rate: RSA 82.00 Bldg. Rate: 0.9486 Sq. Foot Cost: \$ 77.78</div>					

BUILDING SUB AREA DETAILS			
ID	Description	Area	Adj. Effect.
DEK	DECK/ENTRANCE	224	0.10      22
VLТ	VAULTED	672	0.05      34
HSF	1/2 STRY FIN	672	0.50      336
FFF	FST FLR FIN	756	1.00      756
PRS	PIER	756	-0.05      -38
OPF	OPEN PORCH	168	0.25      42
GLA:	1,092	3,248	1,152



2020 BASE YEAR BUILDING VALUATION	
Market Cost New:	\$ 89,603
Year Built:	1950
Condition For Age:	GOOD      21 %
Physical:	
Functional:	
Economic:	
Temporary:	
Total Depreciation:	21 %
Building Value:	\$ 70,800



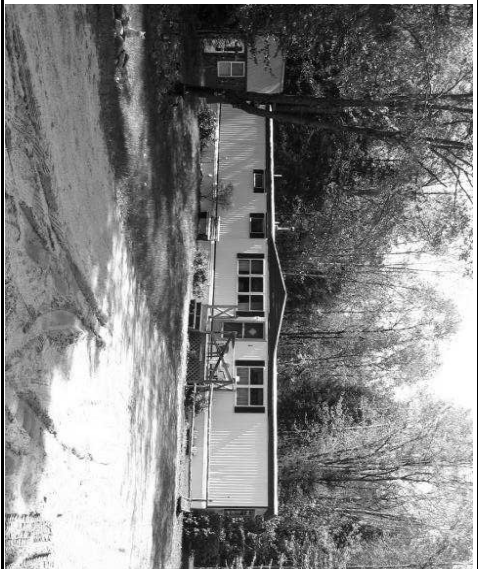
OWNER INFORMATION				SALES HISTORY				PICTURE	
FARRIS MELISSA				Date	Book	Page	Type	Price	Grantor
291 TURNPIKE RD				08/29/2019	4461	300	Q1	142,000	LEE, ALISON M
GRAFTON, NH 03240				08/16/2010	3722	585	U137	120,000	FEDERAL NATIONAL
				06/07/2010	3705	517	U151	125,795	BUNNELL IAN M/FORECLOS
LISTING HISTORY				NOTES					
11/21/19	KCVM	VER SALE		GRY;7/13-NOH; FULL REAR DORM;EXT NEEDS PAINT; DNP U OLD CONC.					
07/18/17	JDVM			SLB BY HSE-NV;7/17 NOH; C-BLOCK FOUND; 11/19; N.O.H.; DECK					
01/03/17	INSP	MARKED FOR INSPECTION		REPLACED W/SMALLER DECK & ENT PRIOR TO SALE; KIT=OAK/FORMICA					
07/09/13	ERV M			PER M.LS; 6/20; SHED UC=COND = PART FRAMED; CK21;					
02/22/13	INSP	MARKED FOR INSPECTION							
EXTRA FEATURES VALUATION									
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes			
SHED-WOOD	192	16 x 12	143	10.00	50	1,373 UC-PART FRAMED			
						1,400			
GRAFTON ASSESSING OFFICE									
MUNICIPAL SOFTWARE BY AVTAR									
PARCEL TOTAL TAXABLE VALUE									
Year	Building	Features		Land					
2018	\$ 90,300	\$ 0		\$ 35,100					
				Parcel Total: \$ 125,400					
2019	\$ 90,300	\$ 0		\$ 35,100					
				Parcel Total: \$ 125,400					
2020	\$ 90,900	\$ 1,400		\$ 61,400					
				Parcel Total: \$ 153,700					
LAND VALUATION									
Zone: RES RESIDENTIAL				Minimum Acreage: 2.00		Minimum Frontage: 200		Site: AVERAGE	
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond
1F RES	2.000 ac	70,000	E	100	100	95	95	90 -- ROLLING	100
1F RES	3.320 ac	x 1,500	X	100				90 -- ROLLING	100
						61,400			
						61,400			
LAST REVALUATION: 2020									
Site: AVERAGE Driveway: GRAVEL/DIRT Road: GRAVEL/DIRT									
				Ad Valorem	SPI	R	Tax Value Notes		
				56,900	0	N	56,900		
				4,500	0	N	4,500		
				61,400					



OWNER INFORMATION				SALES HISTORY				PICTURE	
SMART BARBARA C				Date	Book	Page	Type	Price Grantor	
SMART DANA ALI				10/16/2018	4395	283	Q1	129,933 SARGENT WILLIAM F	
14 LOWER MEADOW ROAD									
GRAFTON, NH 03240									
LISTING HISTORY				NOTES					
11/21/19	KCVL	VER SALE		YELLOW;2X6 CONST; 16X26 PREFAB METAL ROOF; BMU=ENCLOSED PRS					
07/17/17	JDVL			AREA; 7/17; KIT=ORIG, LAMINATE/FORMICA; VLT IN MH SECT; GD COND;					
01/03/17	INSP	MARKED FOR INSPECTION		11/19; ADDING 3RD BDRM IN 26X16-WILL BE OPEN 2 SIDES-DNPU AS					
04/13/15	ERPM	OPF, COOP		BDRM=NO DOOR; P/U GEN & NEW FURN & CARPET; WORKING ON OPF;					
04/24/14	ERVM			PLANS TO REMOVE 3 SHEDS; DNPU L-TO OVER GAS TANKS;					
04/29/11	JBPM								
02/16/10	KCPM								
EXTRA FEATURES VALUATION									
Feature Type	Units	Length	Width	Size	Adj	Rate	Cond	Market Value Notes	
SHED-WOOD	64	8 x 8			310	10.00	40	794 BY GAR	
GARAGE-1 STY	672	28 x 24			84	30.00	90	15,241	
SHED-WOOD	80	8 x 10			260	10.00	40	832 ATT 12X11	
SHED-WOOD	132	12 x 11			181	10.00	70	1,672 SOME SIDING	
SHED-WOOD	80	8 x 10			260	10.00	30	624 ATT 8X10; COOP	
SHED-EQUIPMENT	64	8 x 8			310	8.00	50	794 WOOD STO; BY GAR	
LEAN-TO	88	11 x 8			242	4.00	50	426 (2) WALLS	
DECK	160	16 x 10			160	7.00	10	179 PLATFORM/BK WOODS	
20,600									
LAND VALUATION									
Zone: RES RESIDENTIAL				Minimum Acreage: 2.00				Minimum Frontage: 200	
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond
1F RES	2,000 ac	70,000	E	100	100	95	95	-- MILD	100
1F RES	0.110 ac	x 1,500	X	100				90 -- ROLLING	100
2.110 ac									
60,100									
20,100									
LAST REVALUATION: 2020									
MUNICIPAL SOFTWARE BY AVITAR									
GRAFTON ASSESSING OFFICE									
PARCEL TOTAL TAXABLE VALUE									
Year	Building	Features	Land						
2018	\$ 40,000	\$ 15,100	\$ 32,700						
		Parcel Total: \$ 87,800							
2019	\$ 40,000	\$ 15,100	\$ 32,700						
		Parcel Total: \$ 87,800							
2020	\$ 36,200	\$ 20,600	\$ 60,100						
		Parcel Total: \$ 116,900							



OWNER INFORMATION				SALES HISTORY				PICTURE	
DAVIS JR JAMES ALFRED DAVIS CARRI ELIZABETH PO BOX 241  DANBURY, NH 03230-0241				Date	Book	Page	Type	Price	Grantor
				11/15/2018	4401	747	Q 1	55,000	MAYNARD, MILDRED A
				09/20/2010	3731	690	Q 1	48,500	LAWLER FAMILY TRUST
LISTING HISTORY				NOTES					
11/21/19 KCVM VER SALE				WHT:2X4 CONST; OH. UNHOOKED GAS UNIT HTR; DNPV OUTHSE;6/13-NOH; SLIGHT ROUNDED PITCH TO ROOF=FLAT; CORR ROOF COVER & SIDING; WELL MAINT;7/17 DNVI PER TENANT, NO INFO; SHED HAS LOFT; 11/19; N.O.H.; REAR EST=FENCED;					
07/19/17 JDVM									
01/03/17 INSP MARKED FOR INSPECTION									
06/26/13 ERVM									
02/22/13 INSP MARKED FOR INSPECTION									
EXTRA FEATURES VALUATION									
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes			
SHED-WOOD	192	12 x 16	143	10.00	80	2,196 GRN/LEFT OF MH			
2,200									
MUNICIPAL SOFTWARE BY AVITAR									
GRAFTON ASSESSING OFFICE									
PARCEL TOTAL TAXABLE VALUE									
Year	Building	Features		Land					
2018	\$ 19,000	\$ 1,500		\$ 27,100					
		Parcel Total:		\$ 47,600					
2019	\$ 19,000	\$ 1,500		\$ 27,100					
		Parcel Total:		\$ 47,600					
2020	\$ 11,100	\$ 2,200		\$ 50,400					
		Parcel Total:		\$ 63,700					
LAND VALUATION									
Zone: RES	RESIDENTIAL	Minimum Acreage: 2.00	Minimum Frontage: 200	Site: AVERAGE					
Land Type	Units	Base Rate	NC Adj	Site	Road	DWay	Topography	Cond	Ad Valorem SPI R Tax Value Notes
1F RES	1.300 ac	68,950 D	90	100	95	95	90 -- ROLLING	100	50,400 0 N 50,400
	1.300 ac								50,400
LAST REVALUATION: 2020									

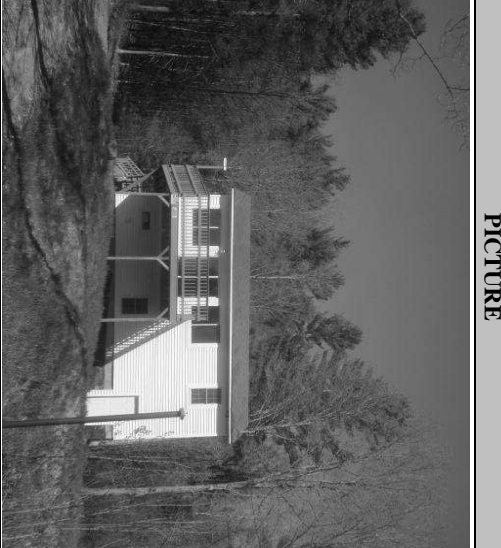
PICTURE		OWNER		TAXABLE DISTRICTS		BUILDING DETAILS	
		<b>DAVIS JR JAMES ALFRED</b> DAVIS CARRI ELIZABETH PO BOX 241 DANBURY, NH 03230-0241		District		Model: 1 STORY MH	
				Percentage		Roof: FLAT/METAL/TIN	
				PERMITS		Ext: PREFIN METAL	
Date		Permit ID	Permit Type	Notes		Int: WALL BOARD	
						Floor: CARPET/LAMINATE/VINYL	
						Heat: OIL/FA DUCTED	
						Bedrooms: 2      Baths: 1.0	
						Extra Kitchens:	
						A/C: No	
						Quality: B1 AVG-10	
						Com. Wall:	
						Size Adj: 1.0705	
						Base Rate: MHS 50.00	
						Bldg. Rate: 0.8575	
						Sq. Foot Cost: \$ 42.87	

BUILDING SUB AREA DETAILS			
ID	Description	Area	Adj. Effect.
FFF	FST FLR FIN	732	1.00
PRS	PIER	732	-0.05
DEK	DECK/ENTRANCE	72	0.10
GLA:	732	1,536	702

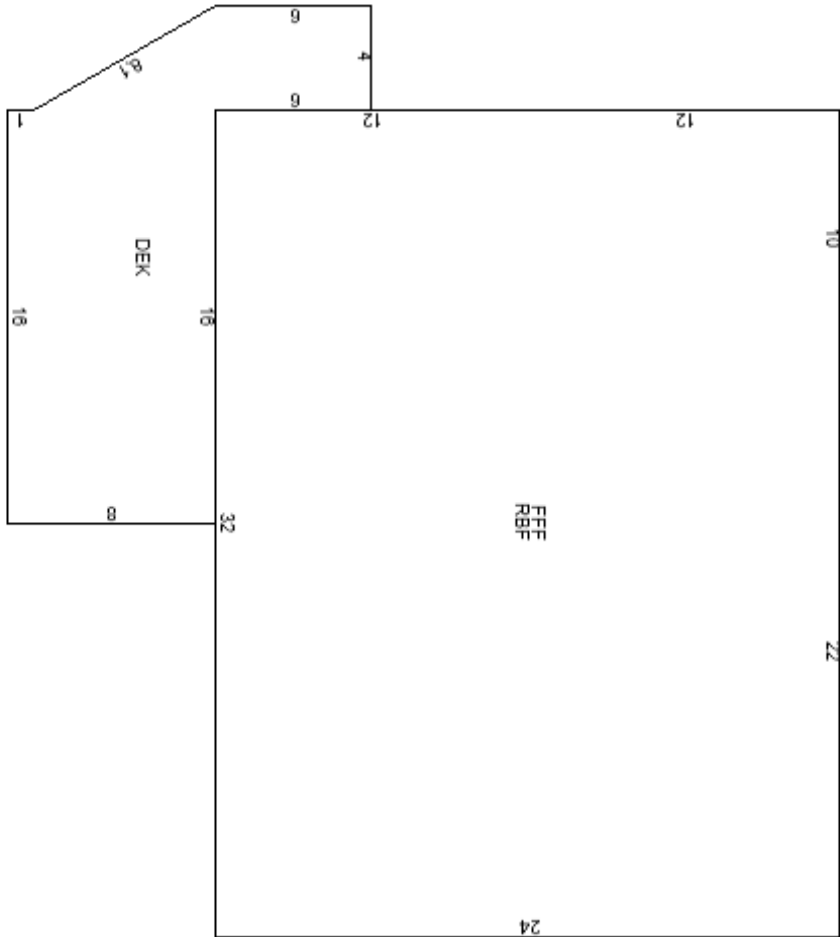
8		61		12	
4	DEK	4		10	4
8				10	
FFF		61		12	
PRS					

2020 BASE YEAR BUILDING VALUATION	
Market Cost New:	\$ 30,095
Year Built:	1972
Condition For Age:	GOOD
Physical:	63 %
Functional:	
Economic:	
Temporary:	
Total Depreciation:	63 %
Building Value:	\$ 11,100

OWNER INFORMATION				SALES HISTORY				PICTURE			
MOSSCROP RICHARD A				Date	Book	Page	Type	Price Grantor			
MOSSCROP ROBERT M				01/02/2020	4492	147	Q 1	175,000 GALE DAVID			
16 CURRIER RD				09/10/2018	4387	549	U 1 49	118,000 HUFALUT DONALD K			
MERRIMACK, NH 03054				05/09/2016	4203	902	U 1 39	1 SHAW APRIL D			
				10/14/2014	4088	336	Q 1	119,067 GALE, DAVID			
				01/18/2012	3851	190	U 1 38	40,000 GENDRON, CARRIE			
LISTING HISTORY				NOTES							
05/20/20	KCVE	VER SALE		PLAN#13176; WH: DNPU SEVERAL SHEDS IN WOODS = N.V.; 3/14 NOH; POSTED "NT"=EST; 2/16 UPDATED KITCH & BTH, PU BMF; UC=MISC TRIM, KITCH CTOPS, BTHRM FLR; EXT TRIM/EAVE WORK; ADDED PD FOR WB; NEW HEATING SYSTEM; ADJ COND FROM FAIR TO AVG; 4/17 NOH; EST NC TO INT; EST SOME SOFFIT WORK DONE TO EXT; NVC; 3/19; NOH; EST 100%=RMVD UC; 5/20; N.O.H. EST=POSTED; EST ENTIRE BSMT FIN PER M.L.S;							
03/15/19	JDPE										
03/15/18	JDPR										
04/10/17	JDPE										
04/27/16	INSP	MARKED FOR INSPECTION									
02/19/16	JDVL										
05/26/15	KCVE	VERIFY SALE									
03/25/14	ERVE										
EXTRA FEATURES VALUATION											
Feature Type	Units Length x Width Size Adj			Rate	Cond	Market Value Notes					
MUNICIPAL SOFTWARE BY AVITAR											
GRAFTON ASSESSING OFFICE											
PARCEL TOTAL TAXABLE VALUE											
Year	Building		Features		Land						
2018	\$ 72,900		\$ 0		\$ 49,600		Parcel Total: \$ 122,500				
2019	\$ 76,300		\$ 0		\$ 49,600		Parcel Total: \$ 125,900				
2020	\$ 97,900		\$ 0		\$ 78,700		Parcel Total: \$ 176,600				
LAND VALUATION											
Zone: RES	RESIDENTIAL	Minimum Acreage: 2.00		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	2,000 ac	70,000 D	90	100	95	95	90 -- ROLLING	100	51,200	0 N	51,200
1F RES	14,920 ac	x 1,500 X	94				90 -- ROLLING	100	18,900	0 N	18,900
1F RES	400,000 ft	x 88 D	90				90 -- ROLLING	30	8,600	0 N	8,600 HSE LOC/WET
16,920 ac									78,700		
LAST REVALUATION: 2020											

PICTURE		OWNER	TAXABLE DISTRICTS		BUILDING DETAILS	
		MOSSCROP RICHARD A MOSSCROP ROBERT M 16 CURRIER RD  MERRIMACK, NH 03054	District	Percentage	Model: 1 STORY RANCH Roof: GABLE OR HIP/ASPHALT Ext: VINYL SIDING Int: DRYWALL Floor: HARDWOOD Heat: GAS/HOT WATER Bedrooms: 2    Baths: 2.0    Fixtures: 3 Extra Kitchens:    Fireplaces:    Generators: A/C: No Quality: A0 AVG Com. Wall: Size Adj: 1.0255    Base Rate: RSA 82.00 Bldg. Rate: 0.9742 Sq. Foot Cost: \$ 79.89	
PERMITS						
Date	Permit ID	Permit Type	Notes			

BUILDING SUB AREA DETAILS			
ID	Description	Area	Adj. Effect.
DEK	DECK/ENTRANCE	166	0.10
FFF	FST FLR FIN	768	1.00
RBF	RAISED BSMNT	768	0.75
GLA:	768	1,702	1,361
2020 BASE YEAR BUILDING VALUATION			
Market Cost New:		\$ 108,730	
Year Built:		2006	
Condition For Age:		GOOD	
Physical:		WB	
Functional:		1 %	
Economic:			
Temporary:			
Total Depreciation:		10 %	
Building Value:		\$ 97,900	






OWNER INFORMATION				SALES HISTORY				PICTURE	
BENTON DAMON BENTON LYNETTE MARIE 388 HARDY HILL ROAD GRAFTON, NH 03240				Date	Book	Page	Type	Price	Grantor
				02/03/2020	4498	761	Q1	159,500	EVANS FREDERICK F
				01/14/2020	4494	521	U167	1	HONEYMOON MOBILE
				03/29/2013	3966	287	U137	85,000	WOODLANDS CREDIT
				05/25/2012	3885	546	U151	92,133	STONE WAYNE
				10/26/2007	3461	524	Q1	115,000	LAROQUE
LISTING HISTORY				NOTES					
05/20/20 KCVM VER SALE				WHT: 2/10 PU OPF & GAR, ADD FPL, NEW WINDOWS, ROOF & SIDING; MH DW EXT SHEATHING WAS MASONITE, MOST NOW PLYWD; INT ALL ORIG=F/A; 12/10; RSA TO MHD; 5/16 COND DOWN XFOBS; INT/EXT WELL MAINT; ADJ COND TO GD: PU PAVING, MINOR SIDING TO COMP ON (1) GABLE END; DNP U AS UC; 5/20; NO ANSWER AT DOOR; 17X12 OPF=EST REMOVABLE STORM WINDOWS; CK21 FOR POSS 10X4 COOP;					
05/18/16 JDVL									
04/27/16 INSP MARKED FOR INSPECTION									
12/01/10 MSAR									
02/09/10 KCPL									
EXTRA FEATURES VALUATION									
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes			
FIREPLACE 1-STAND	1			100	3,000.00	100	3,000		
GARAGE-1 STY	672	28 x 24		84	30.00	90	15,241		
SHED-WOOD	120	10 x 12		193	10.00	90	2,084		
						20,300			
MUNICIPAL SOFTWARE BY AVTAR									
GRAFTON ASSESSING OFFICE									
PARCEL TOTAL TAXABLE VALUE									
Year	Building	Features		Land					
2018	\$ 96,000			\$ 15,600 \$ 36,600 Parcel Total: \$ 148,200					
2019	\$ 96,000			\$ 15,600 \$ 36,600 Parcel Total: \$ 148,200					
2020	\$ 75,800			\$ 20,300 \$ 65,700 Parcel Total: \$ 161,800					
LAND VALUATION									
Zone: RES	RESIDENTIAL	Minimum Acreage: 2.00		Minimum Frontage: 200		Site: AVERAGE Driveway: PART PAVED Road: PAVED			
Land Type	Units	Base Rate	NC Adj	Site	Road	DWay	Topography	Cond	Ad Valorem SPI R Tax Value Notes
1F RES	2,000 ac	70,000	E	100	100	98	95 -- MILD	100	65,200
1F RES	0.350 ac	x 1,500	X	100			95 -- MILD	100	500
								65,700	
2,350 ac									
65,700									
LAST REVALUATION: 2020									



OWNER INFORMATION			SALES HISTORY			PICTURE		
LAU BONNIE CORKRAN STEVEN 77 JOHNSON LANE  GRAFTON, NH 03240			Date	Book	Page		Type	Price
			10/11/2019	4472	719	Q 1	393,500 LEBLANC RAYMOND V	
LISTING HISTORY			NOTES					
07/15/20	MSHN		"AUTUMN HARVEST FARM"; 9/11 FIX BTH COUNT 1-4 FIX, 1-3 FIX, 1 J-TUB IN BDRM; BMU WET SEASONAL; HDTILE IN ENT, KIT; P&B FFF; SHOP BMU W/GAR DOOR, DNP 1 POLY GRNHSE; SHOP=GAS FHW HEAT; 3-FIX BTH; HSE WELL MAINT; 5/16 TQF=16; SOME TQF TO HSF=12; EST (1) BTH=OCCUPIED; AVG SIDING=SIM LOG & VERT PINE; STOVE INSERT IN FPL, KIT=CHERRY/LAMINATE; 11/19; VUD FFF & SHOP ONLY; SM KITCHENETTER IN TQF;					
11/22/19	KCVL	VER SALE						
05/18/16	JDVL							
04/27/16	INSP	MARKED FOR INSPECTION						
09/28/11	JBVL							
09/13/11	INSP	MARKED FOR INSPECTION						


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EXTRA FEATURES VALUATION								MUNICIPAL SOFTWARE BY AVIAR			
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes	GRAFTON ASSESSING OFFICE			
GARAGE-1 STY/ATTIC	576	24 x 24	88	33.00	80	13,382					
SHED-WOOD	200	10 x 20	140	10.00	25	700 COOP					
SHOP-EX	1,440	36 x 40	71	25.00	200	51,120 CNOTES					
DECK	160	20 x 8	160	7.00	70	1,254 ATT TO FARM STAND					
DECK	60	6 x 10	327	7.00	70	961 ATT TO FARM STAND					
FIREPLACE 1-CUST	1		100	5,000.00	100	5,000 STONE FACED					
DECK	32	4 x 8	400	7.00	60	538 ATT SHOP					
BARN-1STY/LOFT	528	22 x 24	90	22.00	80	8,364 ATT GAR					
						81,300					
PARCEL TOTAL TAXABLE VALUE											
Year	Building	Features	Land								
2018	\$ 198,800		\$ 73,900	\$ 41,651							
				Parcel Total: \$ 314,351							
2019	\$ 198,800		\$ 73,900	\$ 41,614							
				Parcel Total: \$ 314,314							
2020	\$ 218,100		\$ 81,300	\$ 69,964							
				Parcel Total: \$ 369,364							

LAND VALUATION

LAST REVALUATION: 2020

Zone: RES    RESIDENTIAL				Minimum Acreage: 2.00    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	2,000 ac		70,000 E	100	100	95	95	95 -- MILD	100	60,000	0	N	60,000	
1F RES	6,000 ac		x 1,500 X	72				90 -- ROLLING	100	5,800	0	N	5,800	
UNMNGD PINE	8,000 ac		x 1,500 X	72				90 -- ROLLING	100	7,800	60	N	1,222	
UNMNGD OTHER	75,000 ac		x 1,500 X	72				85 -- MODERATE	100	68,900	0	N	2,850	
UNPRODUCTIVE	4,000 ac		x 1,500 X	72				95 -- MILD	10	400	100	N	92	
<b>95,000 ac</b>										142,900	<b>69,964</b>			

PICTURE



OWNER

LAU BONNIE  
CORKRAN STEVEN  
77 JOHNSON LANE  
GRAFTON, NH 03240

TAXABLE DISTRICTS

District

Percentage

PERMITS

Date	Permit ID	Permit Type	Notes
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BUILDING DETAILS

Model: 1.75 STORY CAPE  
Roof: GABLE OR HIP/STANDING SEAM  
Ext: AVERAGE  
Int: DRYWALL/WOOD PANEL  
Floor: PINE/SOFT WD  
Heat: GAS/HOT WATER  
Bedrooms: 4    Baths: 2.0    Fixtures: 8  
Extra Kitchens:    Fireplaces:     
A/C: No    Generators:     
Quality: A1 AVG+10  
Com. Wall:     
Size Adj: 0.8680    Base Rate: RSA 82.00  
Bldg. Rate: 0.9731  
Sq. Foot Cost: \$ 79.80

BUILDING SUB AREA DETAILS			
ID	Description	Area	Adj. Effect.
OPF	OPEN PORCH	234	0.25    59
TQF	3/4 STRY FIN	1408	0.75    1056
FFF	FST FLR FIN	1653	1.00    1653
BMU	BSMNT	1493	0.15    224
PRS	PIER	160	-0.05    -8
DEK	DECK/ENTRANCE	712	0.10    71
HSF	1/2 STRY FIN	245	0.50    123
GLA: 2,832		5,905	3,178

2020 BASE YEAR BUILDING VALUATION

Market Cost New: \$ 253,604

Year Built: 1989

Condition For Age: GOOD    14 %

Physical:

Functional:

Economic:

Temporary:

Total Depreciation: 14 %

Building Value: \$ 218,100


OWNER INFORMATION		SALES HISTORY				PICTURE
<b>ARMSTRONG VICTORIA</b>		<b>Date</b>	<b>Book</b>	<b>Page</b>	<b>Type</b>	<b>Price Grantor</b>
LORD BRANDON JOSEPH		04/03/2018	4351	489	Q 1	129,000 CAVANAUGH, DAVID P
1959 NH RTE 4A		12/29/2017	4335	128	U 138	180,533 CAVANAUGH, DAVID
		08/31/2010	3726	914	U 151	46,200 FORECLOSURE/ROMBOW
GRAFTON, NH 03240						
<b>LISTING HISTORY</b>		<b>NOTES</b>				
11/22/19	KCVM VER SALE	YEL; DIRT BSMT; 5/11 NOH; PU NEW ROOF & ENT; FIXED SKETCH; EST				
04/27/16	INSP MARKED FOR INSPECTION	INT=GD PER INVENTORY; 4/15 NOH; PU SHED & LEAN-TO; UNFIN; CK16;				
02/29/16	JDVM	2/16 NOH; 2X6 OPF TO ENT=SIZE; 24X16 SHED STILL NEEDS W&D'S; EST				
04/06/15	ERPM SHED, L-TO	WILL BE COMPLETE BY 4/1=ADJ COND; 12/2017 SALE INCLUDES MAP 14				
05/03/11	JBVM	LOT 960; 11/19; N.O.H.; REMOVED SCREENHOUSE; KIT= BIRCH PANEL/FORMICA & 2 BDRMS PER MLS;				
<b>EXTRA FEATURES VALUATION</b>						
<b>Feature Type</b>	<b>Units</b>	<b>Length x Width</b>	<b>Size Adj</b>	<b>Rate</b>	<b>Cond</b>	<b>Market Value Notes</b>
SHED-WOOD	384	24 x 16	102	10.00	150	5,875 UNFIN; LOFT=COND;
LEAN-TO	253	23 x 11	123	4.00	80	996 ATT SHED;
						<b>6,900</b>
<b>PARCEL TOTAL TAXABLE VALUE</b>						
<b>Year</b>	<b>Building</b>	<b>Features</b>	<b>Land</b>			
2018	\$ 94,800	\$ 5,800	\$ 30,600	Parcel Total: \$ 131,200		
2019	\$ 94,800	\$ 5,800	\$ 30,600	Parcel Total: \$ 131,200		
2020	\$ 95,800	\$ 6,900	\$ 51,500	Parcel Total: \$ 154,200		
<b>MUNICIPAL SOFTWARE BY AVTAR</b>						
<b>GRAFTON ASSESSING OFFICE</b>						
<b>PARCEL TOTAL TAXABLE VALUE</b>						
<b>Year</b>	<b>Building</b>	<b>Features</b>	<b>Land</b>			
2018	\$ 94,800	\$ 5,800	\$ 30,600	Parcel Total: \$ 131,200		
2019	\$ 94,800	\$ 5,800	\$ 30,600	Parcel Total: \$ 131,200		
2020	\$ 95,800	\$ 6,900	\$ 51,500	Parcel Total: \$ 154,200		
<b>LAND VALUATION</b>						
<b>Zone:</b> RES	<b>RESIDENTIAL</b>	<b>Minimum Acreage:</b> 2.00	<b>Minimum Frontage:</b> 200	<b>Site:</b> AVERAGE		
<b>Land Type</b>	<b>Units</b>	<b>Base Rate</b>	<b>NC Adj</b>	<b>Site</b>	<b>Road</b>	<b>DWYay</b>
IF RES	0.800 ac	57,100	E	100	100	95
	<b>0.800 ac</b>					95 -- MILD
				<b>Cond</b>	<b>Ad Valorem</b>	<b>SPI R</b>
				100	51,500	0 N
						51,500
						<b>51,500</b>
<b>LAST REVALUATION: 2020</b>						
<b>ROAD: PAVED</b>						




OWNER INFORMATION				SALES HISTORY				PICTURE	
DRAKE DANIEL AARON DRAKE AMY S 372 HARDY HILL RD GRAFTON, NH 03240				Date	Book	Page	Type	Price	Grantor
				11/18/2019	4481	964	Q 1	249,000	CACCIATORE MATTHEW C
LISTING HISTORY				NOTES					
05/20/20	KCVM	VER SALE		NAT; 5/10 PU ADDNT & PAT RESKETCH; DNPV TREEHSE DECKING; 5/20; INFO FROM H.O. (MRS) DNPV SM COOP; SOME H2O PROB IN GAR; MIN INSUL;					
04/23/19	JDPR								
03/15/18	JDPM								
04/10/17	JDPR								
04/27/16	INSP	MARKED FOR INSPECTION							
02/29/16	JDVM								
04/06/15	ERPR	UC ONLY							
03/25/14	ERPR								
EXTRA FEATURES VALUATION									
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes		
SHED-WOOD	448	32 x 14	96	10.00	80	3,441	ATT GAR		
SHED-WOOD	54	9 x 6	356	10.00	60	1,153	ATT HSE/LNTO		
LEAN-TO	54	9 x 6	356	4.00	80	615	ATT 9X6/HSE/COOP		
							5,200		
GRAFTON ASSESSING OFFICE									
MUNICIPAL SOFTWARE BY AVITAR									
PARCEL TOTAL TAXABLE VALUE									
Year	Building	Features	Land						
2018	\$ 178,400	\$ 4,600	\$ 42,900						
				Parcel Total: \$ 225,900					
2019	\$ 178,400	\$ 4,600	\$ 42,900						
				Parcel Total: \$ 225,900					
2020	\$ 192,000	\$ 5,200	\$ 73,800						
				Parcel Total: \$ 271,000					
LAND VALUATION									
Zone: RES RESIDENTIAL Minimum Acreage: 2.00 Minimum Frontage: 200				Site: AVERAGE Driveway: GRAVEL/DIRT Road: PAVED					
Land Type	Units	Base Rate	NC Adj	Site	Road	DWay	Topography	Cond	Ad Valorem
1F RES	2,000 ac	70,000	E	100	100	95	100 -- LEVEL	100	66,500
1F RES	5,400 ac	x 1,500	X	100			90 -- ROLLING	100	7,300
							73,800	73,800	
LAST REVALUATION: 2020									



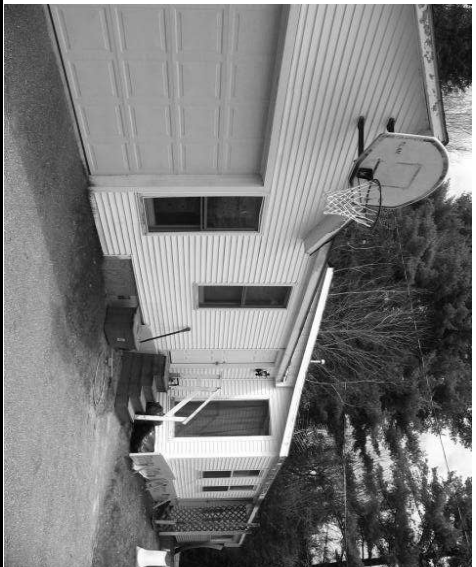


OWNER INFORMATION				SALES HISTORY				PICTURE					
SMITH KYMBERLY A				Date	Book	Page	Type	Price	Grantor				
PO BOX 1247				11/09/2018	4400	735	Q 1	222,533	SEAMANS THOMAS				
GRANTHAM, NH 03753													
LISTING HISTORY				NOTES									
11/22/19	KCVM	VER SALE		DNP U RAMP OFF OF DEK; 9/11 INFO @ DOOR DNV I HO BUSY; FIX DEK									
05/20/16	JDVL			SHAPE; WOB; SOUTH SIDE SIDING IN PR COND; GUARDIAN 10KW									
04/27/16	INSP	MARKED FOR INSPECTION		GENERATOR; 5/16 PU VLT, WELL MAINT; KIT=OAK/LAMINATE; ADJ FLRNG;									
09/26/11	JBVM			11/19; N.O.H.; ADD GEN & SHED - EST PRIOR TO SALE;									
09/13/11	INSP	MARKED FOR INSPECTION											
EXTRA FEATURES VALUATION													
Feature Type	Units	Length	Width	Size	Adj	Rate	Cond	Market Value	Notes				
GARAGE-1 STY	1,200	30	x	40	73	30.00	125	32,850	WALL HGT				
LEAN-TO	600	15	x	40	87	4.00	100	2,088	ATT TO GAR				
SHED-EQUIPMENT	42	7	x	6	400	8.00	30	403	GEN SHED				
								35,300					
GRAFTON ASSESSING OFFICE													
MUNICIPAL SOFTWARE BY AVITAR													
PARCEL TOTAL TAXABLE VALUE													
Year	Building	Features	Land										
2018	\$ 100,100	\$ 20,100	\$ 38,000										
				Parcel Total: \$ 158,200									
2019	\$ 100,100	\$ 20,100	\$ 38,000										
				Parcel Total: \$ 158,200									
2020	\$ 102,900	\$ 35,300	\$ 65,800										
				Parcel Total: \$ 204,000									
LAND VALUATION													
Zone: RES	RESIDENTIAL	Minimum Acreage: 2.00	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	2,000 ac	70,000	E	100	100	100	95	90 -- ROLLING	100	59,900	0 N 59,900		
1F RES	4,400 ac	x 1,500	X	100				90 -- ROLLING	100	5,900	0 N 5,900		
								6,400 ac	65,800				
LAST REVALUATION: 2020													

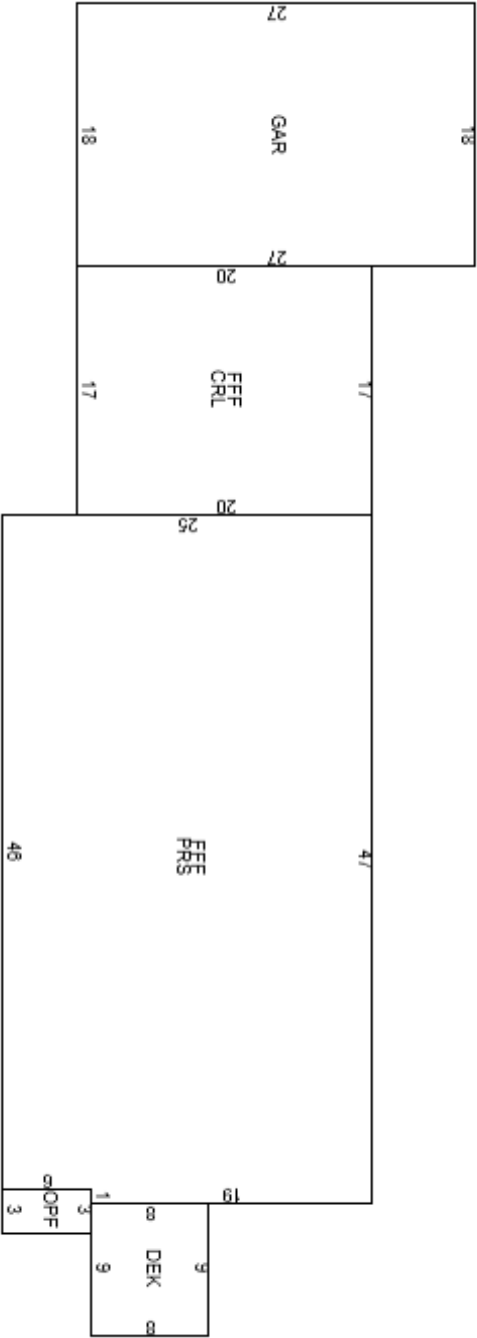
PICTURE		OWNER	TAXABLE DISTRICTS		BUILDING DETAILS	
		SMITH KYMBERLY A  PO BOX 1247  GRANTHAM, NH 03753	District	Percentage	Model: 1.5 STORY RANCH  Roof: GABLE OR HIP/ASPHALT  Ext: CEDAR/REDWD  Int: DRYWALL  Floor: HARDWOOD/HARD TILE  Heat: GAS/HOT WATER  Bedrooms: 2    Baths: 1.0    Fixtures: 3  Extra Kitchens:    Fireplaces:    Generators: 1  A/C: No  Quality: A0 AVG  Com. Wall:  Size Adj: 1.0099    Base Rate: RSA 82.00  Bldg. Rate: 0.9996  Sq. Foot Cost: \$ 81.97	
			PERMITS			
			Date	Permit ID	Permit Type	Notes

BUILDING SUB AREA DETAILS			
ID	Description	Area	Adj. Effect.
DEK	DECK/ENTRANCE	150	0.10
FF	FST FLR FIN	1176	1.00
BMU	BSMNT	1176	0.15
OPF	OPEN PORCH	192	0.25
VLT	VAULTED	560	0.05
GLA:	1,176	3,254	1,443
2020 BASE YEAR BUILDING VALUATION			
Market Cost New:		\$ 118,283	
Year Built:		1994	
Condition For Age:		GOOD	
Physical:		13 %	
Functional:			
Economic:			
Temporary:			
Total Depreciation:		13 %	
Building Value:		\$ 102,900	

OWNER INFORMATION				SALES HISTORY				PICTURE	
POLLARD JR RICHARD C				Date	Book	Page	Type	Price	Grantor
1886 NH ROUTE 4A				11/04/2019	4478	816	Q1	72,000	CAVANAUUGH, DAVID P
				12/29/2017	4335	128	U138	180,533	CAVANAUUGH, DAVID P
				09/09/2011	3818	0555	U138	20,000	LAHAYE, DEREK H
GRAFTON, NH 03240				04/12/2010	3691	853	U181	53,000	FINDLEY WAYNE MARK
LISTING HISTORY				NOTES					
11/22/19 KCVM VER SALE				T111 IN REAR4/10; DNPUL ATT TO GAR; 5/10 NEEDS NEW ROOF; SETTILING CRACKS INT; SOME ROT INSIDE; STRUCTURAL PROBS W/ROOF; 5/16 NOH; PU NEW ROOF; 17X20 SECT & GAR STILL=ASPH; SIDING NEEDED IN REAR, REMOVED 6X22 FFF; SOME NEWER WINDOWS; EST SOME INT WORK DONE; REDUCED PD BY 10%; COND TO AVG; MOVED PD TO UC & ADDED FOR SIDING & WINDOW TRIM; DNPUL ENT=SIZE, CAMPER; 12/2017 SALE INCLUDES MAP 14 LOT 573; 3/19; NOH; NC TO EXT; 11/19; SOME INFO FROM SON DNV1; ADJ UC;					
03/15/19 JDPR									
03/15/18 JDPR									
04/10/17 JDPR									
05/20/16 JDVM									
04/27/16 INSP				MARKED FOR INSPECTION					
05/12/10 MSUL									
04/26/10 MSUM									
EXTRA FEATURES VALUATION									
Feature Type	Units Length x Width Size Adj			Rate	Cond	Market Value Notes			
GRAFTON ASSESSING OFFICE									
MUNICIPAL SOFTWARE BY AVITAR									
PARCEL TOTAL TAXABLE VALUE									
Year	Building	Features	Land						
2018	\$ 74,100	\$ 0	\$ 25,200						
	Parcel Total: \$ 99,300								
2019	\$ 74,100	\$ 0	\$ 25,200						
	Parcel Total: \$ 99,300								
2020	\$ 39,300	\$ 0	\$ 32,400						
	Parcel Total: \$ 71,700								
LAND VALUATION									
Zone: RES	RESIDENTIAL	Minimum Acreage: 2.00	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
IF RES	0.400 ac	36,000	E	100	100	100	90 -- ROLLING	100	32,400 0 N 32,400
	0.400 ac								32,400
LAST REVALUATION: 2020									

PICTURE		OWNER		TAXABLE DISTRICTS		BUILDING DETAILS	
		POLLARD JR RICHARD C  1886 NH ROUTE 4A  GRAFTON, NH 03240		District	Percentage	Model: 1 STORY MH W/ADDTN Roof: GABLE OR HIP/PREFAB METALS Ext: VINYL SIDING/PREFAB WD PNL/T111 Int: DRYWALL Floor: CARPET/PINE/SOFT WD Heat: GAS/EA DUCTED Bedrooms: 3    Baths: 1.0    Fixtures: 3 Extra Kitchens:    Fireplaces:    Generators: A/C: No Quality: A2 AVG+20 Com. Wall: Size Adj: 0.8824    Base Rate: MHS 50.00 Bldg. Rate: 1.0271 Sq. Foot Cost: \$ 51.36	
				PERMITS			
		Date	Permit ID	Permit Type	Notes		

BUILDING SUB AREA DETAILS			
ID	Description	Area	Adj. Effect.
GAR	GARAGE ATTCHD	486	0.45      219
FFP	FST FLR FIN	1509	1.00      1509
CRL	CRAWL SPACE	340	0.05      17
PRS	PIER	1169	-0.05      -58
OPF	OPEN PORCH	18	0.25      5
DEK	DECK/ENTRANCE	72	0.10      7
GLA: 1,509		3,594	1,699

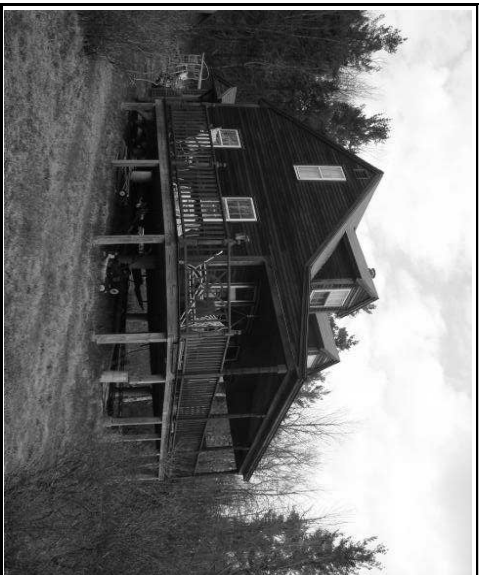


2020 BASE YEAR BUILDING VALUATION	
Market Cost New:	\$ 87,261
Year Built:	1964
Condition For Age:	VERY GOOD      50 %
Physical:	
Functional:	
Economic:	
Temporary:	INT/SIDING      5 %
Total Depreciation:	55 %
Building Value:	\$ 39,300

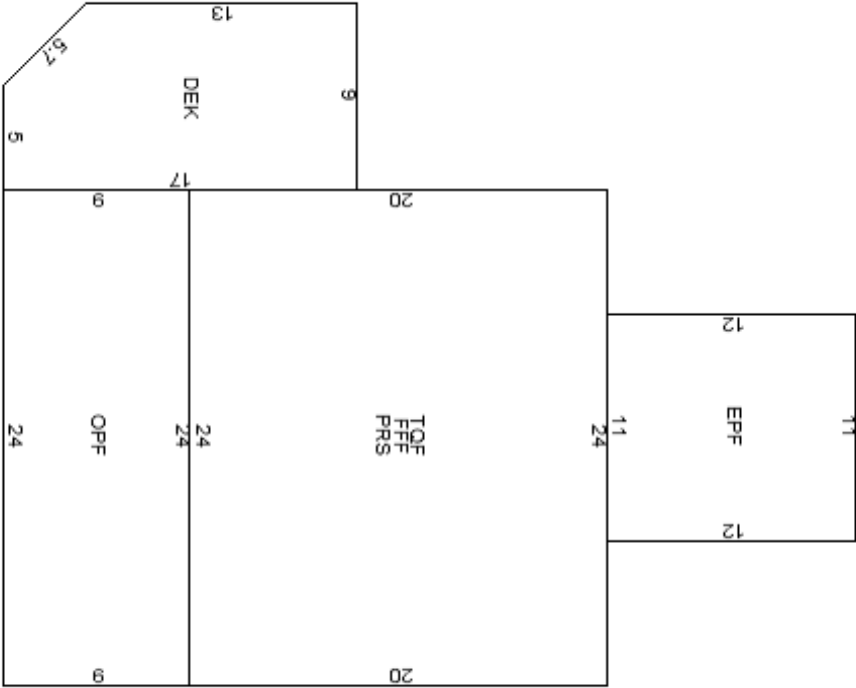
OWNER INFORMATION			SALES HISTORY				PICTURE	
BRIGGS TRUSTEE, LAURA S			Date	Book	Page	Type		Price
LAURA S BRIGGS 2007 TRUST			06/05/2018	4365	310	Q1	150,000	AYRES SHELLA C
6 GRANT STREET			10/11/2016	4240	395	U138		1 AYRES AMELIA E
			10/11/2016	4240	391	U138		1 AYRES JEFFREY S TRUSTEE
			08/21/2009	3640	0127	U144		AYRES JEFFREY S
CONCORD, NH 03301			08/21/2009	3640	0121	U138		AYRES JEFFREY S & SHEI
LISTING HISTORY			NOTES					
04/24/19	JDP	PR	4/10; NAT; 90+ MUL TI TIER MTN/V ALLEY VU; DNP U OUTHSE; 4/10 UC=TOF					
04/26/18	JDP	VM	FLRNG & FFF FLRNG, TRIM; SOME DRYWALL ETC; FIN KIT CK 11; 9/11					
07/24/17	JDP	PE	SPOKE W/NEIGHBOR/CARETAKER STATE NC TO UC; 4/14 NOH; EST SOME					
04/27/16	INSP		PROGRESS; REDUCED UC; 5/15 NOH, DW CABLED=EST NC TO UC; 2/16 DW					
02/22/16	JDP	VE	CABLED=EST NC; 4/18; DNPV, INFO FROM REALTOR @ DOOR; NC TO UC;					
05/29/15	KCP	PE	NO ELEC ON SITE; 5/18 SALE INCLUDES M15 L304; 4/19; NOH; EST NC TO					
04/30/14	ERP	PR	INT; CK 20;					
03/04/13	ERP	PE						

EXTRA FEATURES VALUATION										MUNICIPAL SOFTWARE BY AVITAR		
Feature Type	Units	Length	Width	Size	Adj	Rate	Cond	Market Value	Notes	GRAFTON ASSESSING OFFICE		
SHED-WOOD	192	12	x	16		143	10,00	60	1,647 DNP U 3X3 ATT TO REAR			
LEAN-TO	80	5	x	16		260	4,00	20	166 ATT TO 12X16	PARCEL TOTAL TAXABLE VALUE		
SHED-WOOD	120	10	x	12		193	10,00	30	695 NO DOOR			
2,500										Year	Building	Features
										2018	\$ 40,000	\$ 1,800
										2019	\$ 40,000	\$ 1,800
										2020	\$ 40,400	\$ 2,500
										Parcel Total: \$ 119,900		

LAND VALUATION													LAST REVALUATION: 2020																
Zone: RES		RESIDENTIAL		Minimum Acreage: 2.00		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		2,000 ac		70,000		C		80		100		95		95		90 -- ROLLING		60		27,300		0		N		27,300		WELL/SEPT	
1F RES		5,300 ac		x 1,500		X		100								90 -- ROLLING		100		7,200		0		N		7,200			
1F RES		400,000 ft		x 88		X		100								90 -- ROLLING		0		0		0		N		0		CTD	
VIEW																		100		42,500						42,500		VU	
		7,300 ac																		77,000						77,000			

PICTURE		OWNER		TAXABLE DISTRICTS		BUILDING DETAILS	
		BRIGGS TRUSTEE, LAURA S LAURA S BRIGGS 2007 TRUST 6 GRANT STREET CONCORD, NH 03301		District		Model: 1.75 STORY CONVENTION Roof: GABLE OR HIP/ASPHALT Ext: CEDAR/REDWD Int: DRYWALL Floor: PINE/SOFT WD Heat: WOOD/COAL/CONVECTION	
				Percentage		Bedrooms: 2      Baths:      Fixtures:      Fireplaces:      Generators:	
		PERMITS		Date		Permit ID	Permit Type

ID	Description	Area	Adj.	Effect.
EPF	ENCLOSED	132	0.70	92
TQF	3/4 STRY FIN	480	0.75	360
FFP	FST FLR FIN	480	1.00	480
PRS	PIER	480	-0.05	-24
OPF	OPEN PORCH	216	0.25	54
DEK	DECK/ENTRANCE	145	0.10	15
GLA:	840	1,933		977



2020 BASE YEAR BUILDING VALUATION	
Market Cost New:	\$ 67,296
Year Built: 1997	
Condition For Age: AVERAGE	15 %
Physical:	
Functional: UTIL	10 %
Economic:	
Temporary: UC-10	15 %
Total Depreciation:	40 %
Building Value:	\$ 40,400

OWNER INFORMATION				SALES HISTORY				PICTURE				
JOHNSON, THOMAS  4 DOTEN LANE  GRAFTON, NH 03240				Date	Book	Page	Type	Price	Grantor			
				06/09/2020 4526 0051 Q1 25,000 CLOUGH FRANK								
LISTING HISTORY				NOTES								
04/23/19 JDPR				PLUMBING POOR. OH. 2 SMALL LOFTS NO STAIRS. 100 AMP SERV W/ FUSE BOX. OTF= SHWR. NO TOILET; SIDING=BRDS; 1/11BLDG IN VPOOR COND-HOLES IN WALL NEAR CHIMNEY, WINDOWS BROKEN; 5/16 NOH; EST REAR MEAS PER OVERGROWTH/DEBRIS; 4/18; REMOVED 8X6 SECT OF CABIN; 5/20; 4-SALE AP=\$25,000 (PEND 0 DOM)								
04/26/18 JDPR												
05/20/16 JDVM												
04/27/16 INSP												
01/28/11 MSAM				MARKED FOR INSPECTION								
EXTRA FEATURES VALUATION												
Feature Type	Units			Length	x	Width	Size	Adj	Rate	Cond	Market Value	Notes
PARCEL TOTAL TAXABLE VALUE												
Year	Building		Features		Land							
2018	\$ 1,800		\$ 0		\$ 28,200		Parcel Total: \$ 30,000					
2019	\$ 1,800		\$ 0		\$ 28,200		Parcel Total: \$ 30,000					
2020	\$ 700		\$ 0		\$ 26,200		Parcel Total: \$ 26,900					
LAND VALUATION										LAST REVALUATION: 2020		
Zone: RES	RESIDENTIAL	Minimum Acreage: 2.00		Minimum Frontage: 200		Site: UNDEV CLEAR 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	68,500	E	100	47	95	90	95 -- MILD	100	26,200	0	N 26,200
		1.000 ac										26,200

**OWNER**  
JOHNSON, THOMAS  
4 DOTEN LANE  
GRAFTON, NH 03240

**TAXABLE DISTRICTS**  

District	Percentage

**PERMITS**  

Date	Permit ID	Permit Type	Notes

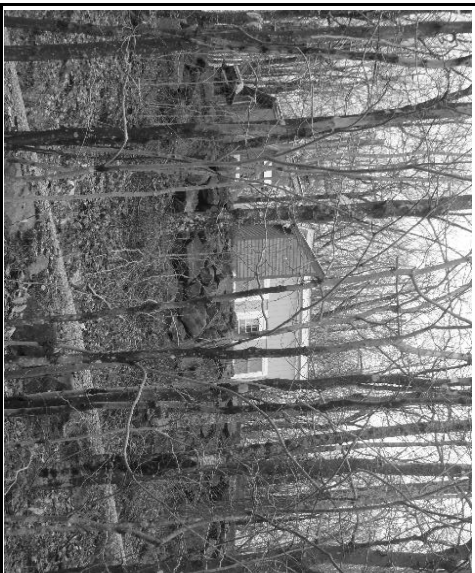
**BUILDING DETAILS**  
Model: 1 STORY CAMP  
Roof: GABLE OR HIP/ROLLED/COMPO  
Ext: AVERAGE  
Int: WOOD PANEL  
Floor: MIN PLYWD  
Heat: WOOD/COAL/CONVECTION  
Bedrooms: 1      Baths: 1      Fixtures: 1  
Extra Kitchens:      Fireplaces:      Generators:  
A/C: No  
Quality: B2 AVG-20  
Com. Wall:  
Size Adj: 1.9074      Base Rate: RSA 82.00  
Bldg. Rate: 1.2513  
Sq. Foot Cost: \$ 102.60

ID	Description	Area	Adj.	Effect.
FFF	FST FLR FIN	320	1.00	320
PRS	PIER	320	-0.05	-16
OPF	OPEN PORCH	80	0.25	20
<b>GLA:</b>		<b>320</b>		<b>324</b>

**2020 BASE YEAR BUILDING VALUATION**  
Market Cost New: \$ 33,242  
Year Built: 1963  
Condition For Age: VERY POOR      48 %  
Physical: COND      40 %  
Functional: UTIL      10 %  
Economic:  
Temporary:  
Total Depreciation: 98 %  
Building Value: \$ 700





PICTURE		OWNER		TAXABLE DISTRICTS		BUILDING DETAILS	
		<b>SPADA, PAUL D</b>  8 PENWOOD DR APT 8  CONCORD, NH 03301		District		Percentage	
PERMITS						Bedrooms: Baths:	
Date	Permit ID	Permit Type	Notes		Extra Kitchens: Fireplaces: Generators:		
						A/C: No	
						Quality: B3 AVG-30	
						Com. Wall:	
						Size Adj: 1.8184	
						Base Rate: RSA 82.00	
						Bldg. Rate: 0.6487	
						Sq. Foot Cost: \$ 53.19	


BUILDING SUB AREA DETAILS			
ID	Description	Area	Adj. Effect.
ATF	ATTIC FINISHED	160	0.25 40
FFP	FST FLR FIN	320	1.00 320
PRS	PIER	320	-0.05 -16
DEK	DECK/ENTRANCE	72	0.10 7
GLA:	360	872	351
2020 BASE YEAR BUILDING VALUATION			
Market Cost New:		\$ 18,670	
Year Built:		2017	
Condition For Age:		AVERAGE 4 %	
Physical:			
Functional:			
Economic:			
Temporary:			
Total Depreciation:		4 %	
Building Value:		\$ 17,900	

OWNER INFORMATION				SALES HISTORY				PICTURE	
AHLBERG, JOANNE AHLBERG, FERDINANE 193 WHIG HILL ROAD STRAFFORD, NH 03884				Date	Book	Page	Type	Price	Grantor
				07/07/2020	4534	534	Q1	65,000	DILLON, KEVIN T
				04/13/2010	3692	116	U138	40,000	MORIN MARCELLE
LISTING HISTORY				NOTES					
05/20/16	JDVM			4/10: DNPU OUT HSE; NO M.L.S HISTORY FOR 4/10 SALE; 9/11 NOH; NEW					
04/27/16	INSP			ROOF, REPLACED DEK, PAINT/STAIN & REPLACED SIDING ALL WD					
09/27/11	KCVM			SHINGLE; 5/16 NOH; NC; DNPU WD WALKWAY TO OUTHSE; 5/20; 4-SALE					
09/13/11	INSP			AP=\$69,900; (AUC 8 DOM);					
04/26/10	MSUM								
EXTRA FEATURES VALUATION				MUNICIPAL SOFTWARE BY AVITAR					
Feature Type	Units Length x Width Size Adj			Rate	Cond	Market Value Notes			
GRAFTON ASSESSING OFFICE									
PARCEL TOTAL TAXABLE VALUE									
Year	Building		Features		Land				
2018	\$ 42,300		\$ 0		\$ 38,100				
					Parcel Total: \$ 80,400				
2019	\$ 42,300		\$ 0		\$ 38,100				
					Parcel Total: \$ 80,400				
2020	\$ 40,800		\$ 0		\$ 32,900				
					Parcel Total: \$ 73,700				
LAND VALUATION									
Zone: RES	RESIDENTIAL	Minimum Acreage: 2.00		Minimum Frontage: 200		Site: FAIR			
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond
1F RES	2,000 ac	70,000	C	80	95	95	95	90 -- ROLLING	60
1F RES	5,200 ac	x 1,500	X	100				90 -- ROLLING	100
1F RES	200,000 ft	x 88	C	80				90 -- ROLLING	0
									32,900
									32,900



OWNER INFORMATION				SALES HISTORY				PICTURE						
TARNER JACOB W TARNER JESSICA L 583 MAIN STREET  GRAFTON, NH 03240				Date	Book	Page	Type	Price	Grantor					
				09/24/2018		4390	515	Q1	110,000 HARKINS EDWARD A					
				04/27/2017		4280	507	U138	1 HARKINS LYNNE C					
LISTING HISTORY				NOTES										
11/14/19 KCVM VER SALE 01/02/19 INSP MARKED FOR INSPECTION 03/01/16 JDVL 03/27/15 ERPR 07/03/14 ERVL MARKED FOR INSPECTION				BLUE: FIRST 3 FT OF FND CONC BLK; 20X30 AREA IS STG; DIRT BSMT; 07/14 LADDER LOFT- DNPV, NEEDS PAINT; MIXED SIDING, T-111, CLAPBOARD, NOVELTY, CORR CRL TO SLB; 3/16 PU NEW ROOF, LINO IN KITCH, OPF; MOSTLY ORIG INT; CEILING STILL NEEDS REPAIR, BUT OVERALL COND SEEMS TO HAVE IMPROVED=AVG FOR AGE; HO STATES WILL BE UPDATING BTHRM; OPF HAS SURROUNDING PLASTIC ENCLOSURE, DNPV AS EPF; 11/19; N.O.H.; BACK & XFOBS EST = FENCE; KIT = PINE/FORMICA PER MLS;										
EXTRA FEATURES VALUATION														
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes								
SHED-METAL	120	10 x 12		193	6.00	30	417 BACK YARD							
SHED-METAL	16	8 x 2		400	6.00	20	77 EST ATT TO HSE;  500							
MUNICIPAL SOFTWARE BY AVITAR														
GRAFTON ASSESSING OFFICE														
PARCEL TOTAL TAXABLE VALUE														
Year	Building	Features		Land										
2018	\$ 65,200	\$ 300		\$ 39,900 Parcel Total: \$ 105,400										
2019	\$ 65,200	\$ 300		\$ 39,900 Parcel Total: \$ 105,400										
2020	\$ 58,700	\$ 500		\$ 70,600 Parcel Total: \$ 129,800										
LAND VALUATION														
Zone: RES	RESIDENTIAL	Minimum Acreage: 2.00		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	2,000 ac	70,000 E	100	100	100	100	95	95 -- MILD	100	63,200	0	N	63,200	
1F RES	3,120 ac	x 1,500 X	100	100				90 -- ROLLING	80	3,400	0	N	3,400	WET
1F RES	200,000 ft	x 88 E	100					90 -- ROLLING	25	4,000	0	N	4,000	WET
5.120 ac		70,600												
LAST REVALUATION: 2020														

PICTURE



OWNER

TARNER JACOB W  
TARNER JESSICA L  
583 MAIN STREET  
GRAFTON, NH 03240

TAXABLE DISTRICTS

District

Percentage

PERMITS

Date

Permit ID

Permit Type

Notes


BUILDING DETAILS

Model: 1 STORY CONVENTION  
Roof: FLAT/PREFAB METALS  
Ext: CLAP BOARD/NOVELTY  
Int: DRYWALL  
Floor: CARPET/LINOLEUM OR SIM  
Heat: OIL/FA DUCTED  
Bedrooms: 2    Baths: 1.0    Fixtures: 3  
Extra Kitchens:    Fireplaces:     
A/C: No    Generators:     
Quality: B2 AVG-20  
Com. Wall:     
Size Adj: 1.0261    Base Rate: RSA 82.00  
Bldg. Rate: 0.7634  
Sq. Foot Cost: \$ 62.60

BUILDING SUB AREA DETAILS			
ID	Description	Area	Adj. Effect.
FFF	FST FLR FIN	840	1.00 840
BMU	BSMNT	840	0.15 126
FFU	FST FLR UNFIN	660	0.50 330
SLB	SLAB	660	0.00 0
EPF	ENCLOSED	30	0.70 21
DEK	DECK/ENTRANCE	260	0.10 26
OPF	OPEN PORCH	60	0.25 15
GLA:	840	3,350	1,358

2020 BASE YEAR BUILDING VALUATION	
Market Cost New:	\$ 85,011
Year Built:	1920
Condition For Age:	AVERAGE
Physical:	31 %
Functional:	
Economic:	
Temporary:	
Total Depreciation:	31 %
Building Value:	\$ 58,700



PICTURE		OWNER	TAXABLE DISTRICTS		BUILDING DETAILS	
		PHELPS TRUSTEE CHARLES A PHELPS TRUSTEE JUDY 7 ISLAND RD  GRAFTON, NH 03240	District	Percentage	Model: 1 STORY MH Roof: GABLE OR HIP/PREFAB METALS Ext: VINYL SIDING Int: WALL BOARD Floor: LAMINATE/VINYL/HARD TILE Heat: GAS/EA DUCTED Bedrooms: 3      Baths: 2.0      Fixtures: 6 Extra Kitchens:      Fireplaces:      Generators: A/C: No Quality: A0 AVG Com. Wall: Size Adj: 0.9712      Base Rate: MHS 50.00 Bldg. Rate: 0.9421 Sq. Foot Cost: \$ 47.10	
			PERMITS			
			Date	Permit ID	Permit Type	Notes

BUILDING SUB AREA DETAILS			
ID	Description	Area	Adj. Effect.
FFF	FST FLR FIN	1008	1.00 1008
SLB	SLAB	1008	0.00 0
OPF	OPEN PORCH	34	0.25 9
GLA: 1,008		2,050	1,017
2020 BASE YEAR BUILDING VALUATION			
Market Cost New:		\$ 47,901	
Year Built:		1992	
Condition For Age:		GOOD	
Physical:		50 %	
Functional:			
Economic:			
Temporary:			
Total Depreciation:		50 %	
Building Value:		\$ 24,000	



OWNER INFORMATION		SALES HISTORY		GRAFTON PICTURE
COLLINS, KRISTIA		Date	Book Page Type	
COLLINS, JASON D		08/17/2020	4545 0781 Q1	
56 BEAR HOLLOW ROAD			280,000 ROWE SUSANNE M	

GRAFTON, NH 03240				
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LISTING HISTORY	NOTES	GRAFTON PICTURE
01/24/20 JDPE EST NC 04/22/19 MSSR PLAN#7847 03/14/19 JDPR EST NC 01/02/19 INSP MARKED FOR INSPECTION 03/15/18 JDPR 04/06/17 JDPR 10/29/16 JDCL 02/22/16 JDVM	GRN; 7/10; REAR OF HSE < QUAL VS FRONT; EXT ALSO HAS T-111; DNPU PLAYHSE OR OUTHSE; GAR 2ND STORY=STUDIO W/INS BUT NO INT FIN; HSF MEAS 8'6"; 2/16 NOH; WOOD SHINGLE < PREFAB WOOD PANEL; EST SOME REAR MEAS DUE TO FENCE; DNPU LNT0 ATT TO HSE; 10/16 ADJ SKETCH; HSU MEAS 4; 3/18; DNVI; INFO FROM HO; NC; 6/20; EST UCC DONE & CORR BTHS PER MLS; 4-SALE AP=\$282,000;	

MUNICIPAL SOFTWARE BY AVITAR


# GRAFTON ASSESSING OFFICE

EXTRA FEATURES VALUATION		PARCEL TOTAL TAXABLE VALUE	
Feature Type	Units Length x Width Size Adj Rate Cond Market Value Notes	Year	Building Features Land
SHED-WOOD	100 10 x 10 220 10.00 50 1,100 IN WOODS/EST	2018	\$ 70,900 \$ 22,200 \$ 46,819
SHED-WOOD	170 10 x 17 154 10.00 30 785 IN WOODS/EST	2019	\$ 70,900 \$ 22,200 \$ 46,801
SHED-WOOD	120 10 x 12 193 10.00 20 463 OLD COOP	2020	\$ 94,400 \$ 28,200 \$ 81,469
GARAGE-2 STY	676 26 x 26 84 36.00 110 22,486 PRT FIN 2ND STRY	Parcel Total: \$ 139,901	
LEAN-TO	144 8 x 18 171 4.00 50 492 ATT TO GAR	Parcel Total: \$ 204,069	
DECK	45 9 x 5 400 7.00 50 630 ATT GAR		
LEAN-TO	160 16 x 10 160 4.00 40 410 ATT TO BARN		
BARN-1STRY	160 16 x 10 160 18.00 40 1,843		
		28,200	

## LAND VALUATION

LAST REVALUATION: 2020

Zone: RES RESIDENTIAL	Minimum Acreage: 2.00	Minimum Frontage: 200	Site: AVERAGE	Driveway: GRAVEL/DIRT	Road: GRAVEL/DIRT
Land Type	Units	Base Rate	NC Adj	Site Road DWay	Topography
IF RES	2,000 ac	70,000 E	100	100	95
UNMNGD PINE	15,000 ac	x 1,500 X	82	90 -- MILD	100
UNMNGD HARDWD	24,300 ac	x 1,500 X	82	90 -- ROLLING	100
UNMNGD OTHER	15,000 ac	x 1,500 X	82	90 -- ROLLING	100
VIEW		MOUNTAINS, NARROW, TOP 50, DISTANT			100
56,300 ac					137,100
					81,469



**OWNER**  
**COLLINS, KRISTIA**  
COLLINS, JASON D  
56 BEAR HOLLOW ROAD  
GRAFTON, NH 03240

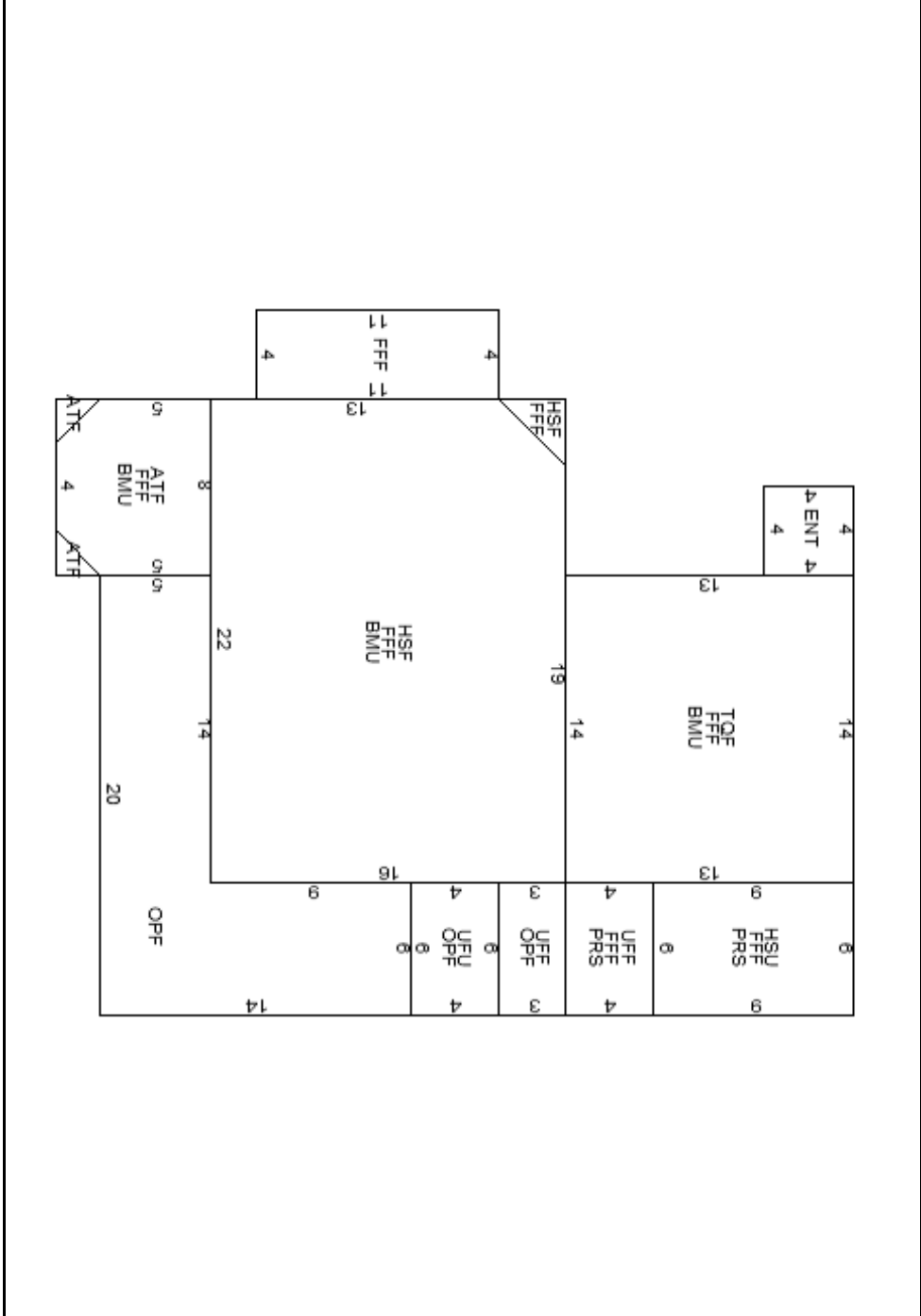
**TAXABLE DISTRICTS**  

District	Percentage

**PERMITS**  

Date	Permit ID	Permit Type	Notes

**BUILDING DETAILS**  
Model: **1.5 STORY CONVENTION**  
Roof: **GABLE OR HIP/ASPHALT**  
Ext: **CLAP BOARD/PREFAB WD PNL/T111**  
Int: **DRYWALL**  
Floor: **HARD TILE**  
Heat: **OL/FA DUCTED**  
Bedrooms: **2**      Baths: **1.5**      Fixtures: **5**  
Extra Kitchens:      Fireplaces:      Generators:      A/C: **No**  
Quality: **A1 AVG+10**  
Com. Wall:      Base Rate: **RSA 82.00**  
Size Adj: **1.0561**      Bldg. Rate: **1.0929**  
Sq. Foot Cost: **\$ 89.62**



**BUILDING SUB AREA DETAILS**  

ID	Description	Area	Adj.	Effect.
HSF	1/2 STRY FIN	352	0.50	176
FFF	FST FLR FIN	708	1.00	708
BMU	BSMNT	582	0.15	87
HSU	1/2 STRY UNFIN	54	0.15	8
PRS	PIER	78	-0.05	-4
UFU	UPPER FLR	24	0.25	6
OPF	OPEN PORCH	196	0.25	49
ATF	ATTIC FINISHED	56	0.25	14
ENT	ENTRY WAY	16	0.10	2
TQF	3/4 STRY FIN	182	0.75	137
UFF	UPPER FLR FIN	42	1.00	42
<b>GLA:</b>	<b>1,077</b>	<b>2,290</b>		<b>1,225</b>

**2020 BASE YEAR BUILDING VALUATION**  
Market Cost New: **\$ 109,785**  
Year Built: **1999**  
Condition For Age: **AVERAGE**      **14 %**  
Physical:      Functional:      Economic:      Temporary:  
Total Depreciation: **14 %**  
Building Value: **\$ 94,400**

OWNER INFORMATION				SALES HISTORY				PICTURE		
CABRAL RAYMOND CABRAL BRENDA PO BOX 481  SOUTH SUTTON, NH 03273				Date	Book	Page	Type	Price	Grantor	
				01/02/2020	4491	916	Q1	57,000	LISBY FAMILY TRUST C/O A	
LISTING HISTORY				NOTES						
05/20/20	KCVE	VER SALE		ORIG CU @4518/601; 14X8 TRAILER SITS NEXT TO ADDITION (NOT ATTACHED); MAKESHIFT SHOWER ON REAR OF MH SHED; 7/14 GATED & POSTED "NT"=DATA EST; 9/14 NO SEPTIC; HAS WELL & ELECT; SIDING ROTTED; H2O DMG/STAINS; CAMPER IN AVG COND, ADD IN POOR COND; CAMPER NOT REG; 7/17 EST NC; 5/20; GATED;						
07/21/17	JDVE									
01/03/17	INSP	MARKED FOR INSPECTION								
09/28/15	MSHN									
09/29/14	ERCL									
07/08/14	ERVE									
06/24/14	INSP	MARKED FOR INSPECTION								
EXTRA FEATURES VALUATION										
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes			
CABIN	288	16 x 18	116	25.00	40	3,341	MEAS W/ CAMPER			
SHED-METAL	81	9 x 9	258	6.00	25	313				
						3,700				
MUNICIPAL SOFTWARE BY AVITAR										
GRAFTON ASSESSING OFFICE										
PARCEL TOTAL TAXABLE VALUE										
Year	Building	Features	Land							
2018	\$ 0	\$ 3,600	\$ 45,000							
		Parcel Total: \$ 48,600								
2019	\$ 0	\$ 3,600	\$ 45,000							
		Parcel Total: \$ 48,600								
2020	\$ 0	\$ 3,700	\$ 31,508							
		Parcel Total: \$ 35,208								
LAND VALUATION										
Zone: RES RESIDENTIAL				Minimum Acreage: 2.00		Minimum Frontage: 200				
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	
1F RES	2,000 ac	70,000	D	90	95	95	95	95 -- MILD	60	
UNMNGD OTHER	20,000 ac	x 1,500	X	92				90 -- ROLLING	100	
		22,000 ac								
									55,600	
									31,508	
LAST REVALUATION: 2020										
Site: FAIR				Driveway: GRAVEL/DIRT			Road: GRAVEL/DIRT			



## OWNER

CABRAL RAYMOND

CABRAL, BRENDA

PO BOX 481

SOUTH SUTTON, NH 03273

## TAXABLE DISTRICTS

District

Percentage

## BUILDING DETAILS

Model:

**Roof:**

Ext:

Int:

Floor:

Heat:

Bedrooms:

Baths:

Fixtures:

### Extra Kitchens:

Fireplaces:

A/C:

### Generators:

Quality:

Com. Wall:

## Stories:

Base Type:

## BUILDING SUB AREA DETAILS

2020 BASE YEAR BUILDING VALUATION

Year Built:

Condition For Age:

Physical:


**Functional:**

**Economic:**

Temporary:


%

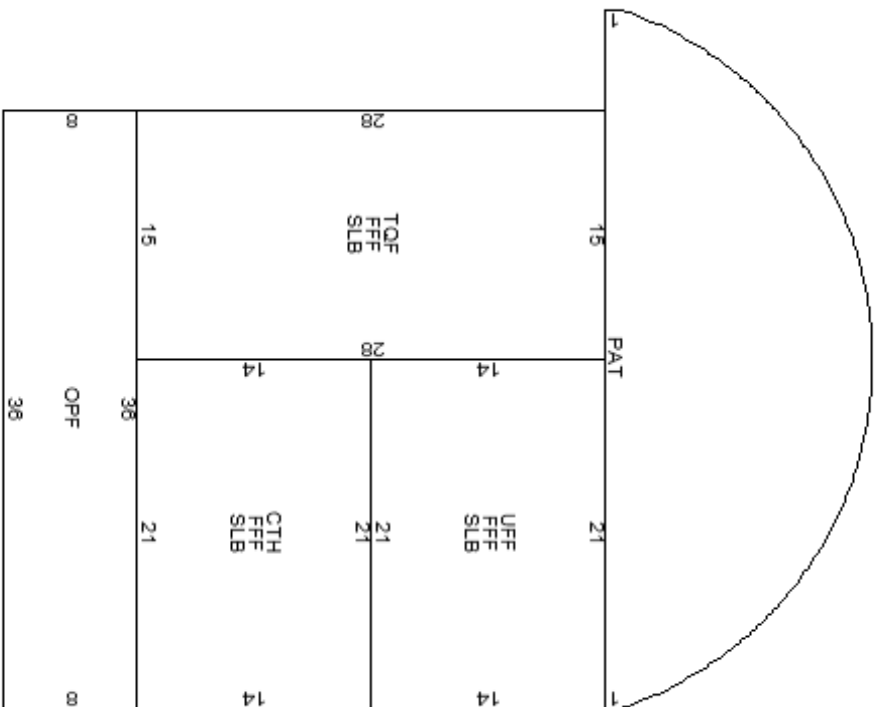
**%**

OWNER INFORMATION			SALES HISTORY				PICTURE			
RUDY MICHAEL J RUDY ABIGAIL L 81 BARNEY HILL RD GRAFTON, NH 03240			Date	Book	Page	Type		Price	Grantor	
			10/22/2019	4474	950	Q 1	285,000	DEMERS DANIEL J		
LISTING HISTORY			NOTES							
11/14/19	KCVM	VER SALE	SHOP/L=WOODSHOP, W/S=GAS UNIT HEATER; (2) STO CONT-DNPU; 4/14							
03/14/19	JDPR		PLANS TO DEMO MH; HIGH CEILINGS; KIT=CUST CHERRY/GRAFINITE; 11/19;							
04/27/18	JDPR		INFO FROM H.O. (MRS) DNVI PER H.O.; POSS 3RD BED=NO CLOSET;							
03/15/18	JDPE		BUILT-IN ENT CENT, CROWN MOLD, ETC;							
04/07/17	JDPR									
01/03/17	INSP	MARKED FOR INSPECTION								
02/23/16	JDVM									
05/21/15	KCAL									

EXTRA FEATURES VALUATION										GRAFTON ASSESSING OFFICE		
Feature Type	Units	Length	Width	Size	Adj	Rate	Cond	Market	Value	PARCEL TOTAL TAXABLE VALUE		
SHOP-AVG	600	20	x	30		87	18.00	80	7,517 LOFT 1.75	2018	\$ 124,600	\$ 17,900
SHED-WOOD	232	8	x	29		129	10.00	60	1,796 ATT 30X20	2019	\$ 124,600	\$ 17,900
SHOP-AVG	768	24	x	32		81	18.00	80	8,958 LOFT	2020	\$ 147,600	\$ 18,900
DECK	32	8	x	4		400	7.00	20	179 ATT 30X20	Parcel Total: \$ 257,300		
SHED-WOOD	96	12	x	8		227	10.00	20	436 COOP-EST			
									18,900			

LAND VALUATION										LAST REVALUATION: 2020							
Zone: RES		RESIDENTIAL		Minimum Acreage: 2.00		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		2,000 ac	70,000	E	100	100	100	95	95 -- MILD	100	63,200	0	N	63,200			
1F RES		4,100 ac	x 1,500	X	100				90 -- ROLLING	100	5,500	0	N	5,500			
VIEW			MOUNTAINS, AVERAGE, TOP 50, DISTANT										80		22,100		
		6.100 ac											90,800			90,800	

PICTURE		OWNER		TAXABLE DISTRICTS		BUILDING DETAILS	
		<b>RUDY MICHAEL J</b> RUDY ABIGAIL L 81 BARNEY HILL RD GRAFTON, NH 03240		District Percentage		Model: 1.75 STORY CAPE Roof: GABLE OR HIP/ASPHALT Ext: VINYL SIDING Int: DRYWALL Floor: HARD TILE/HARDWOOD Heat: GAS/RAD WATER Bedrooms: 3      Baths: 2.0      Fixtures: 7 Extra Kitchens:      Fireplaces:      Generators: A/C: No Quality: A2 AVG+20 Com. Wall: Size Adj: 0.9621      Base Rate: RSA 82.00 Bldg. Rate: 1.1314 Sq. Foot Cost: \$ 92.78	
		Date      Permit ID      Permit Type      Notes		PERMITS			



ID	Description	Area	Adj.	Effect.
TQF	3/4 STRY FIN	420	0.75	315
FFF	FST FLR FIN	1008	1.00	1008
SLB	SLAB	1008	0.00	0
UFF	UPPER FLR FIN	294	1.00	294
CTH	CATHEDRAL	294	0.10	29
PAT	PATIO	502	0.10	50
OPF	OPEN PORCH	288	0.25	72
<b>GLA:</b>	<b>1,617</b>	<b>3,814</b>		<b>1,768</b>

2020 BASE YEAR BUILDING VALUATION	
Market Cost New:	<b>\$ 164,035</b>
Year Built:	<b>2009</b>
Condition For Age:	<b>AVERAGE</b>
Physical:	<b>10 %</b>
Functional:	
Economic:	
Temporary:	
Total Depreciation:	<b>10 %</b>
Building Value:	<b>\$ 147,600</b>

OWNER INFORMATION			SALES HISTORY		
FERGUSON GREGORY J FERGUSON DONNA 20 FLEETWOOD DR	Date	Book	Page	Type	Price Grantor
	07/16/2018	4374	965	Q 1	237,533 MARTIN JAMES R
	08/22/2007	3441	198	Q 1	238,600 BRYSON
	04/19/2006	3271	177	Q V	50,000 ERNST

LISTING HISTORY		NOTES	
07/13/20	MSHC	STAIN; GAS UNIT HEATER IN GAR/L INT ALL EST; 7/14 NOH; CORR FPL TO	
05/29/20	KCPR	CUST; WOB; EST BMG MEAS; TREES ON LOT & EST LOT 441-2 BLOCK VIEW;	
11/14/19	KCVM	11/19; NOH; ADD DECK- EST AFTER SALE; DNP TENT GAR; 5/20; DECK	
07/19/17	JDVM	COMPLETE; 2 BEDROOMS PER MLS PICS-DNP OPEN LOFT AS 3RD	
01/03/17	INSP	BEDROOM; BMG NOT PARTITIONED OFF;	
07/08/14	ERVVM		
06/24/14	INSP	MARKED FOR INSPECTION	



MUNICIPAL SOFTWARE BY AVTAR

EXTRA FEATURES VALUATION						
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes
FIREPLACE 1-CUST	1		100	5,000.00	100	5,000 FS

5,000

## GRAFTON ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE			
Year	Building	Features	Land
2018	\$ 158,300	\$ 5,000	\$ 36,400
	Parcel Total: \$ 199,700		
2019	\$ 158,300	\$ 5,000	\$ 36,400
	Parcel Total: \$ 199,700		
2020	\$ 163,700	\$ 5,000	\$ 64,100
	Parcel Total: \$ 232,800		


### LAND VALUATION

Zone: RES RESIDENTIAL Minimum Acreage: 2.00 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	2.000 ac		70,000	E	100	100	95	95	-- MILD	100	60,000	0	N	60,000
1F RES	3.048 ac		x 1,500	X	100			90	-- ROLLING	100	4,100	0	N	4,100
	5.048 ac										64,100			64,100

### LAST REVALUATION: 2020

PICTURE



OWNER

FERGUSON GREGORY J  
FERGUSON DONNA  
20 FLEETWOOD DR  
FARMINGVILLE, NY 11738

TAXABLE DISTRICTS

District

Percentage

PERMITS

Date

Permit ID

Permit Type

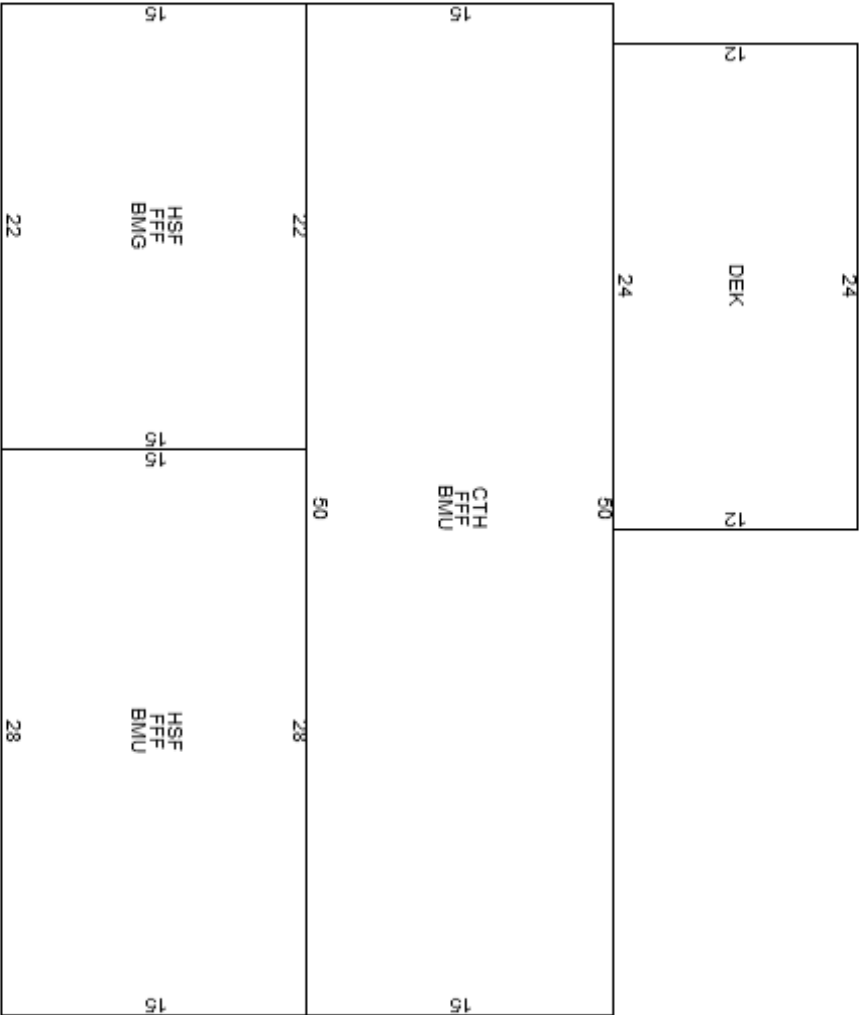
Notes

BUILDING DETAILS

Model: 1.5 STORY CAPE  
Roof: GABLE OR HIP/PREFAB METALS  
Ext: LOGS  
Int: WOOD PANEL/DRYWALL  
Floor: CARPET/HARD TILE  
Heat: OIL/HOT WATER  
Bedrooms: 2      Baths: 2.0      Fixtures:  
Extra Kitchens:      Fireplaces:  
A/C: No      Generators:  
Quality: A1 AVG+10  
Com. Wall:  
Size Adj: 0.9188      Base Rate: RSA 82.00  
Bldg. Rate: 1.0103  
Sq. Foot Cost: \$ 82.84


BUILDING SUB AREA DETAILS				
ID	Description	Area	Adj.	Effect.
CTH	CATHEDRAL	750	0.10	75
FFF	FST FLR FIN	1500	1.00	1500
BMU	BSMNT	1170	0.15	176
BMG	BASEMENT	330	0.20	66
DEK	DECK/ENTRANCE	288	0.10	29
HSF	1/2 STRY FIN	750	0.50	375
GLA: 1,875		4,788		2,221

2020 BASE YEAR BUILDING VALUATION		
Market Cost New:		\$ 183,988
Year Built:		2007
Condition For Age:	AVERAGE	11 %
Physical:		
Functional:		
Economic:		
Temporary:		
Total Depreciation:		11 %
Building Value:		\$ 163,700





OWNER INFORMATION				SALES HISTORY				PICTURE	
DESILETS JESSICA				Date	Book	Page	Type	Price Grantor	
SEARS KENNETH				09/19/2018	4389	573	Q1	197,933 BASSANI, CHESTER	
36 BASSETT LANE				11/10/2010	3747	565	U149	77,500 MOODY GAIL L	
GRAFTON, NH 03240									
LISTING HISTORY				NOTES					
11/14/19 KCVL				BRN; 3 WELLS & 3 SEPTICS ON PROP;2/10 SHED & OPF, UC=STEEP					
07/20/17 IDVL				STAIR/LADDER TO ATF=ROUGH DRYWALL; UFF=ROUGH DRYWALL;					
01/03/17 INSP				RINNIA HEAT; OPEN RM;7/17 ATU TO ATF& PU MORE ATF;INCR FD=5FT TO					
04/26/11 KCPM				CEIL IN ATF;BTH=2012;KIT=OAK/PINE;CORR BDRM COUNT; PRIM USES					
02/12/10 KCPL				WD/PELLET FOR HEAT;PU DEKS & PAT; DNPV CANVAS SHED,PORT					
				SAUNA; SOME ROUGH DRYWALL IN ATF/UFF; 11/19; N.O.H.; MEAS MOST					
				BEFORE SEEING POSTED SIGN; DNPV SM STO BEHIND GAR; EST MINI					
				SPLITS AFTER SALE;					
EXTRA FEATURES VALUATION									
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes		
SHED-WOOD	48	8 x 6	393	10.00	30	566 COOP			
POOL-ABOVE GROUND	384	24 x 16	102	6.00	80	1,880 GIBRALTA			
GARAGE-1 STY	576	24 x 24	88	30.00	80	12,165			
SHED-METAL	80	8 x 10	260	6.00	25	312 ACC STREET			
DECK	64	8 x 8	310	7.00	20	278 ATT 8X6			
PATIO	81	9 x 9	258	7.00	25	366 HOT TUB PLATFORM			
LEAN-TO	168	24 x 7	155	4.00	100	1,042 ATT GAR			
16,600									
LAND VALUATION									
Zone: RES RESIDENTIAL				Minimum Acreage: 2.00		Minimum Frontage: 200		Site: AVERAGE	
Land Type	Units	Base Rate	NC Adj	Site	Road	DWay	Topography	Cond	Ad Valorem SPI R Tax Value Notes
IF RES	2,000 ac	70,000 D	90	100	95	95	-- MILD	90	48,600 0 N 48,600 ROW
IF RES	5,100 ac	x 1,500 X	100				90 -- ROLLING	100	6,900 0 N 6,900
7,100 ac							55,500		
55,500									
LAST REVALUATION: 2020									
MUNICIPAL SOFTWARE BY AVITAR									
GRAFTON ASSESSING OFFICE									
PARCEL TOTAL TAXABLE VALUE									
Year	Building	Features	Land						
2018	\$ 103,400	\$ 12,700	\$ 32,800	Parcel Total: \$ 148,900					
2019	\$ 103,400	\$ 12,700	\$ 32,800	Parcel Total: \$ 148,900					
2020	\$ 118,400	\$ 16,600	\$ 55,500	Parcel Total: \$ 190,500					



07/20/2018

**OWNER**

**DESILETS JESSICA**  
SEARS KENNETH  
36 BASSETT LANE  
GRAFTON, NH 03240

**TAXABLE DISTRICTS**

District	Percentage

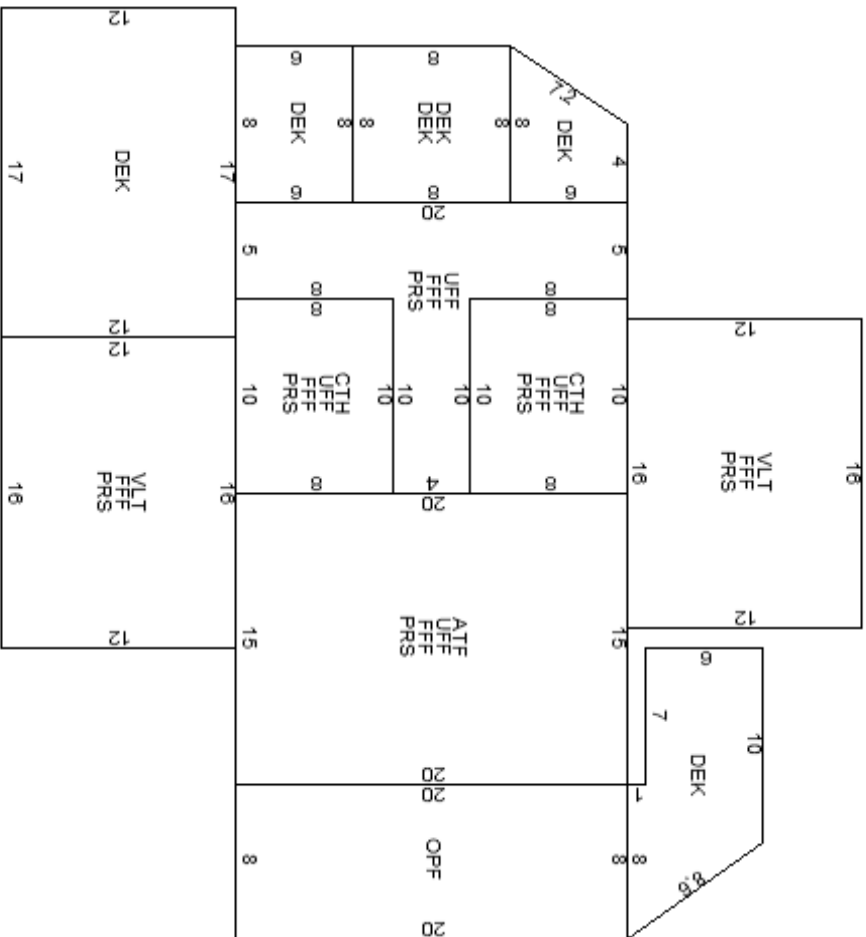
**PERMITS**

Date	Permit ID	Permit Type	Notes

**BUILDING DETAILS**

Model: 2.50 STORY CONVENTION  
Roof: GAMBREL/PREFAB METALS  
Ext: CEDAR/REDWD  
Int: DRYWALL/WOODLOG  
Floor: LAMINATE/VINYL  
Heat: GAS/EA NO DUCTS  
Bedrooms: 2    Baths: 1.0    Fixtures: 3  
Extra Kitchens:    Fireplaces:     
A/C: Yes    100.00 %    Generators:     
Quality: A0 AVG  
Com. Wall:     
Size Adj: 0.9661    Base Rate: RSA 82.00  
Bldg. Rate: 0.9453  
Sq. Foot Cost: \$ 77.52

BUILDING SUB AREA DETAILS			
ID	Description	Area	Adj. Effect.
VLT	VAULTED	384	0.05
FFF	FST FLR FIN	984	1.00
PRS	PIER	984	-0.05
UFF	UPPER FLR FIN	600	1.00
DEK	DECK/ENTRANCE	497	0.10
OPF	OPEN PORCH	160	0.25
CTH	CATHEDRAL	160	0.10
ATF	ATTIC FINISHED	300	0.25
GLA: 1,659		4,069	1,735



2020 BASE YEAR BUILDING VALUATION	
Market Cost New:	\$ 134,497
Year Built:	2002
Condition For Age:	GOOD
Physical:	10 %
Functional:	2 %
Economic:	WH/ATF
Temporary:	
Total Depreciation:	12 %
Building Value:	\$ 118,400

OWNER INFORMATION		SALES HISTORY				
FIORE ROBERT FIORE ALICIA A 41 BOSTON RD, UNIT 333	Date	Book	Page	Type	Price Grantor	
	04/18/2019	4427	517	Q1	69,000 DEROO TRUSTEE, ROBERT	
	06/01/2011	3796	480	U137	57,000 US BANK NATIONAL ASSOC	
	09/02/2010	3727	690	U151	67,500 FORECLOSURE/SHANKS	

NORTH BILLERICA, MA 01862

LISTING HISTORY		NOTES	
11/14/19	KCVM VER SALE	TAN;ALSO WOODSTOVE; 4/15 UC=ONLY BEDRM HAS FIN FLR; FIN KITCH	
03/15/19	JDPR	CTOPS; UFF; FFF NEEDS FIN FLRS & MOST TRIM; 0.5 BTH IN GAR ROUGH	
03/15/18	JDPR	FIN; PU ENT, DEK TO OPF; VUED INT, ADJ UC PER WORK NEEDED/ PREV	
07/19/17	JDVL	EST; 7/17 NO CHNG TO UC; NO LONGER RENTS CAMPSITES; DNPV METAL	
04/07/17	JDPE	STO CONT; ENCL AREA BENEATH OPF DNPU; 3/19; NOH; EST NC; 11/19;	
01/03/17	INSP	N.O.H.; ADD18X8 STO, REMOVED SHED & L=TO-EST AFTER SALE; CK21	
02/26/16	JDVE	FOR OPF ATT TO HSE-EST AFTER 4/1/20;	
04/08/15	ERPL	OPF, UC ONLY	

EXTRA FEATURES VALUATION

MUNICIPAL SOFTWARE BY AVITAR

Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes
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GRAFTON ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE			
Year	Building	Features	Land
2018	\$ 56,400	\$ 900	\$ 28,000
		Parcel Total:	\$ 85,300
2019	\$ 56,400	\$ 900	\$ 28,000
		Parcel Total:	\$ 85,300
2020	\$ 49,000	\$ 0	\$ 39,700
		Parcel Total:	\$ 88,700

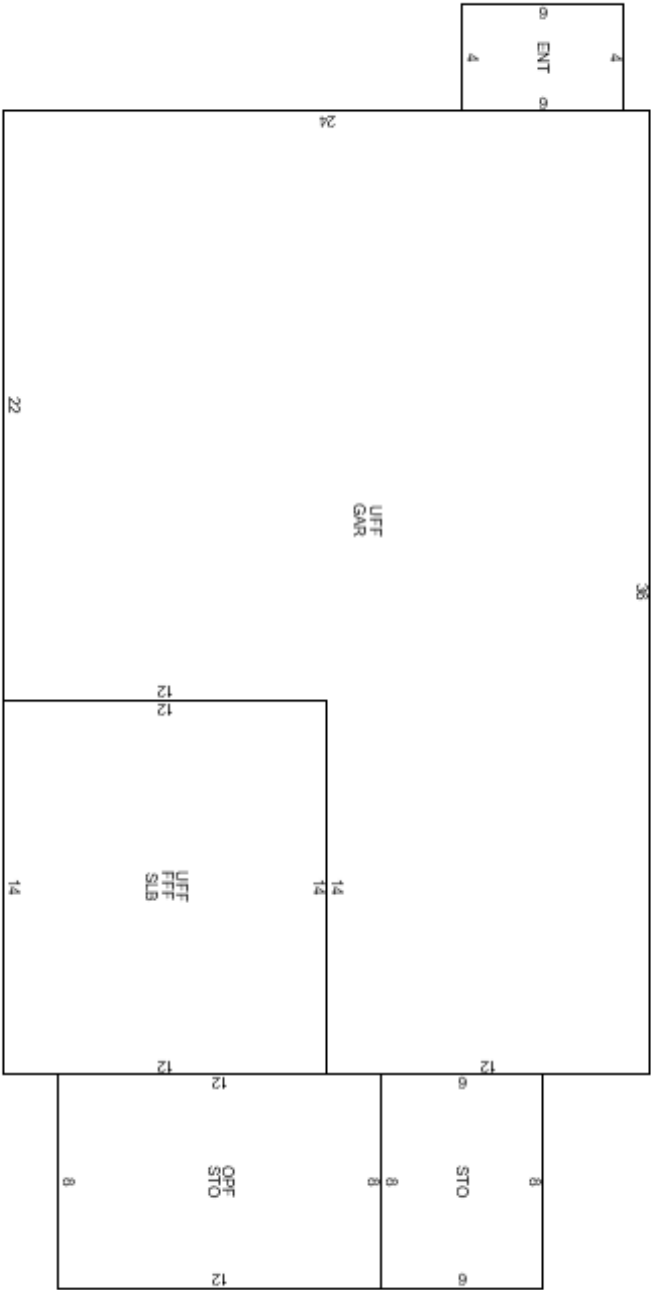
LAND VALUATION

LAST REVALUATION: 2020

Zone: RES	RESIDENTIAL	Minimum Acreage: 2.00	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	0.700 ac	51,400	E	100	100	95	95	-- MILD	90	39,700	0 N	39,700 SHAPE	
	0.700 ac												


PICTURE		OWNER		TAXABLE DISTRICTS		BUILDING DETAILS	
		<b>FIORE ROBERT</b> FIORE ALICIA A 41 BOSTON RD, UNIT 333  NORTH BILLERICA, MA 01862		District	Percentage	Model: <b>2.00 STORY APT/GAR</b>	
						Roof: <b>GAMBREL/STANDING SEAM</b>	
						Ext: <b>VINYL SIDING</b>	
						Int: <b>DRYWALL</b>	
						Floor: <b>PINE/SOFT WD/CONCRETE</b>	
						Heat: <b>OIL/HOT WATER</b>	
						Bedrooms: <b>1</b> Baths: <b>1.5</b> Fixtures: <b>5</b>	
						Extra Kitchens: Fireplaces: Generators:	
						A/C: <b>No</b>	
						Quality: <b>A0 AVG</b>	
						Com. Wall:	
						Size Adj: <b>1.0165</b> Base Rate: <b>RSA 82.00</b>	
						Bldg. Rate: <b>0.9661</b>	
						Sq. Foot Cost: <b>\$ 79.22</b>	

BUILDING SUB AREA DETAILS			
ID	Description	Area	Adj. Effect.
UFF	UPPER FLR FIN	864	1.00      864
GAR	GARAGE ATTCHD	696	0.45      313
OPF	OPEN PORCH	96	0.25      24
STO	STORAGE AREA	144	0.25      36
ENT	ENTRY WAY	24	0.10      2
FFP	FST FLR FIN	168	1.00      168
SLB	SLAB	168	0.00      0
GLA: 1,032		2,160	1,407



2020 BASE YEAR BUILDING VALUATION	
Market Cost New:	\$ 111,463
Year Built:	1986
Condition For Age:	AVERAGE      19 %
Physical:	
Functional:	WH      2 %
Economic:	LOD      20 %
Temporary:	UC      15 %
Total Depreciation:	56 %
Building Value:	\$ 49,000


OWNER INFORMATION				SALES HISTORY				PICTURE	
MORTENSEN LARRY B ORLOWSKI THERESA R 450 DANIEL WEBSTER HWY MEREDITH, NH 03253				Date	Book	Page	Type	Price	Grantor
				09/20/2019	4466	801	Q 1	205,700	WHITE DONNAL
				11/16/2015	4171	510	Q 1	156,000	VOIGHT, MARTA M
				04/27/2012	3876	789	U 137	76,000	RCS REO I LLC
				05/12/2011	3792	0294	U 149	217,000	FIELDS JAMES G
LISTING HISTORY				NOTES					
11/14/19	KCVM	VER SALE	GRY;FIRE DAMAGED; 2/10 NEW WINS; 7/17 DNV I PER HO STATES NOT A						
07/24/17	JDVM	GOOD TIME, INFO @ DOOR, STATES HSE COMP=REMOVED UC;EST INT							
04/07/17	JDPR	UPDATES; 11/19; N.O.H.; SOME NEW WINDOWS IN GAR; KIT=OAK/FORMICA							
01/03/17	INSP	MARKED FOR INSPECTION	W/ISLAND 2ND KIT=WOOD/FORMICA PER M.LS;						
03/02/16	JDVM								
03/27/15	ERPR								
05/01/14	ERPR								
03/06/13	ERPE								
EXTRA FEATURES VALUATION									
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes		
GARAGE-1 STY/ATTIC	680	34 x 20	84	33.00	40	7,540	ROT/ROOF PR		
SHED-WOOD	72	12 x 6	282	10.00	20	406	ATT GAR		
SHED-WOOD	96	12 x 8	227	10.00	40	872			
BARN-1STRY	576	24 x 24	88	18.00	100	9,124			
LEAN-TO	192	8 x 24	143	4.00	100	1,098	ATT BARN		
							19,000		
MUNICIPAL SOFTWARE BY AVITAR									
GRAFTON ASSESSING OFFICE									
PARCEL TOTAL TAXABLE VALUE									
Year	Building	Features	Land						
2018	\$ 141,700	\$ 15,400	\$ 37,600						
		Parcel Total: \$ 194,700							
2019	\$ 141,700	\$ 15,400	\$ 37,600						
		Parcel Total: \$ 194,700							
2020	\$ 154,100	\$ 19,000	\$ 68,100						
		Parcel Total: \$ 241,200							
LAND VALUATION									
Zone: RES	RESIDENTIAL	Minimum Acreage: 2.00	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	2,000 ac	70,000	E	100	100	100	95	100 -- LEVEL	100 66,500 0 N 66,500
2F RES	1,100 ac	x 1,500	X	100			95 -- MILD	100 1,600 0 N 1,600	
									68,100 68,100
3,100 ac									
68,100									
LAST REVALUATION: 2020									

PICTURE		OWNER	TAXABLE DISTRICTS		BUILDING DETAILS	
		MORTENSEN LARRY B ORLOWSKI THERESA R 450 DANIEL WEBSTER HWY MEREDITH, NH 03253	District	Percentage	Model: 1.5 STORY CONVENTION Roof: GABLE OR HIP/ASPHALT Ext: VINYL SIDING Int: DRYWALL Floor: PINE/SOFT WD/HARDWOOD Heat: OIL/FA DUCTED Bedrooms: 3    Baths: 2.0    Fixtures: Extra Kitchens: 1    Fireplaces: A/C: No    Generators: Quality: A0 AVG Com. Wall: Size Adj: 0.8824    Base Rate: RSA 82.00 Bldg. Rate: 0.8734 Sq. Foot Cost: \$ 71.62	
PERMITS						
Date	Permit ID	Permit Type	Notes			

BUILDING SUB AREA DETAILS			
ID	Description	Area	Adj. Effect.
DEK	DECK/ENTRANCE	238	0.10 24
HSF	1/2 STRY FIN	1800	0.50 900
FFF	FST FLR FIN	1800	1.00 1800
CRL	CRAWL SPACE	548	0.05 27
BMU	BSMNT	712	0.15 107
ENT	ENTRY WAY	12	0.10 1
PRS	PIER	540	-0.05 -27
GLA: 2,700		5,650	2,832
2020 BASE YEAR BUILDING VALUATION			
Market Cost New:		\$ 202,828	
Year Built:		1930	
Condition For Age:		GOOD	
Physical:		24 %	
Functional:			
Economic:			
Temporary:			
Total Depreciation:		24 %	
Building Value:		\$ 154,100	

OWNER INFORMATION				SALES HISTORY				PICTURE	
FONTAINE AL CIDE FONTAINE SUSAN 296 SLAB CITY ROAD  GRAFTON, NH 03240				Date	Book	Page	Type	Price	Grantor
				10/03/2019	4470	502	Q 1	248,500	HOLMES LLOYD A
				12/20/2004	3087	929	U 121	185,000	HNIZDOR
LISTING HISTORY				NOTES					
11/22/19 KCVM VER SALE				WHT; ALSO ASPH SHINGLES; OUTDR WD BOILER; 9/11 ALL INFO FR HO AT DOOR-DNVI; PU SHED & LT & CHANGED EPF TO FFF DUE TO HEAT; 12/04 SALE FOR \$185,000 INCL 20-1082; 5/16 DNVI PER HO; PU CLAPBRD; EXT=MIXED COND; DNPU COVERED CAMPER; 11/19; N.O.H.; SHED EQ TO SHED WOOD & REMOVED L-TO; KIT=WD/WD W/ISLAND PER MLS; 10/19 SALE INCL 20-1082;					
05/25/16 JDVM									
04/27/16 INSP MARKED FOR INSPECTION									
09/29/11 DMVM									
09/13/11 INSP MARKED FOR INSPECTION									
EXTRA FEATURES VALUATION									
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes		
BARN-1STY/LOFT/BSMT	720	24 x 30	82	24.00	60	8,502	ATT TO HSE		
SHED-WOOD	112	8 x 14	203	10.00	50	1,137			
SHED-EQUIPMENT	280	20 x 14	117	8.00	60	1,572	INCL OH		
FIREPLACE 1-STAND	1		100	3,000.00	100	3,000			
SHED-WOOD	120	10 x 12	193	10.00	40	926			
15,100									
GRAFTON ASSESSING OFFICE									
MUNICIPAL SOFTWARE BY AVITAR									
PARCEL TOTAL TAXABLE VALUE									
Year	Building	Features	Land						
2018	\$ 131,300	\$ 13,200	\$ 44,400						
		Parcel Total: \$ 188,900							
2019	\$ 131,300	\$ 13,200	\$ 44,400						
		Parcel Total: \$ 188,900							
2020	\$ 157,400	\$ 15,100	\$ 78,800						
		Parcel Total: \$ 251,300							
LAND VALUATION									
Zone: RES RESIDENTIAL Minimum Acreage: 2.00 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	2,000 ac	70,000 E	100	100	95	95	-- MILD	100	60,000 0 N 60,000
1F RES	2,200 ac	x 1,500 X	100				90 -- ROLLING	100	3,000 0 N 3,000
1F RES	200,000 ft	x 88 E	100				90 -- ROLLING	100	15,800 0 N 15,800
	4,200 ac								78,800 78,800
LAST REVALUATION: 2020									

PICTURE



OWNER

**FONTAINE ALCIDE**  
FONTAINE SUSAN  
296 SLAB CITY ROAD  
GRAFTON, NH 03240

TAXABLE DISTRICTS

District

Percentage

PERMITS

Date	Permit ID	Permit Type	Notes
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BUILDING DETAILS

Model: 1.75 STORY CONVENTION

Roof: GABLE OR HIP/STANDING SEAM

Ext: VINYL SIDING/CLAP BOARD

Int: DRYWALL

Floor: PINE/SOFT WD/CARPET

Heat: OIL/HOT WATER

Bedrooms: 4    Baths: 2.0    Fixtures: 6

Extra Kitchens:    Fireplaces:

A/C: No    Generators:

Quality: A2 AVG+20

Com. Wall:

Size Adj: 0.8913    Base Rate: RSA 82.00

Bldg. Rate: 1.0796

Sq. Foot Cost: \$ 88.53

BUILDING SUB AREA DETAILS				
ID	Description	Area	Adj.	Effect.
TQF	3/4 STRY FIN	1242	0.75	932
FFF	FST FLR FIN	1506	1.00	1506
CRL	CRAWL SPACE	456	0.05	23
OPF	OPEN PORCH	178	0.25	45
BMU	BSMNT	588	0.15	88
STO	STORAGE AREA	240	0.25	60
SLB	SLAB	462	0.00	0
GLA: 2,438		4,672		2,654

2020 BASE YEAR BUILDING VALUATION	
Market Cost New:	\$ 234,959
Year Built:	1850
Condition For Age:	GOOD
Physical:	33 %
Functional:	
Economic:	
Temporary:	
Total Depreciation:	33 %
Building Value:	\$ 157,400



OWNER INFORMATION				SALES HISTORY				PICTURE
JARRY BETH  22 SUGARBUSH LANE  GRAFTON, NH 03240				Date	Book	Page	Type	Price Grantor
				09/11/2019	4464	569	Q 1	134,933 DUFORD ARMAND D
LISTING HISTORY				NOTES				
11/22/19 KCVN VER SALE 05/25/16 JDVE 04/27/16 INSP MARKED FOR INSPECTION 04/30/14 ERPM PU SHED 04/22/11 KCVM				3X3OH; 5/10 EST ADD & UC; 4/11 V-MEAS; CORRECTED SKETCH, ADD DEK EST 100% REMOVE UC; OUTHSE-DNPV; 4/14 PU SHED; 11/19; N.O.H.; CORR XFOB'S & DECK FROM PRIOR EST; KIT=PINE/FORMICA, BTH & VLT PER MLS;				
EXTRA FEATURES VALUATION								
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes	
SHED-WOOD	320	20 x 16	110	10.00	80	2,816	DIRT FLR; T-111	
LEAN-TO	112	16 x 7	203	4.00	50	455	ATT SHED LEFT	
SHED-WOOD	72	6 x 12	282	10.00	50	1,015	ATT SHED RIGHT	
						4,300		
PARCEL TOTAL TAXABLE VALUE								
Year	Building	Features		Land				
2018	\$ 57,200			\$ 2,800 \$ 36,800 Parcel Total: \$ 96,800				
2019	\$ 57,200			\$ 2,800 \$ 36,800 Parcel Total: \$ 96,800				
2020	\$ 67,600			\$ 4,300 \$ 64,500 Parcel Total: \$ 136,400				
LAND VALUATION								
Zone: RES	RESIDENTIAL	Minimum Acreage: 2.00		Minimum Frontage: 200		Site: AVERAGE		
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography
1F RES	2,000 ac	70,000 E	100	100	95	95	--	MILD
1F RES	3,490 ac	x 1,500 X	100					MILD
5,490 ac								90
								60,000
								4,500
								0 N
								60,000
								4,500 WET/SW
								64,500
LAST REVALUATION: 2020								

**JARRY BETH**  
 22 SUGARBUSH LANE  
 GRAFTON, NH 03240

PERMITS		
Date	Permit ID	Permit Type

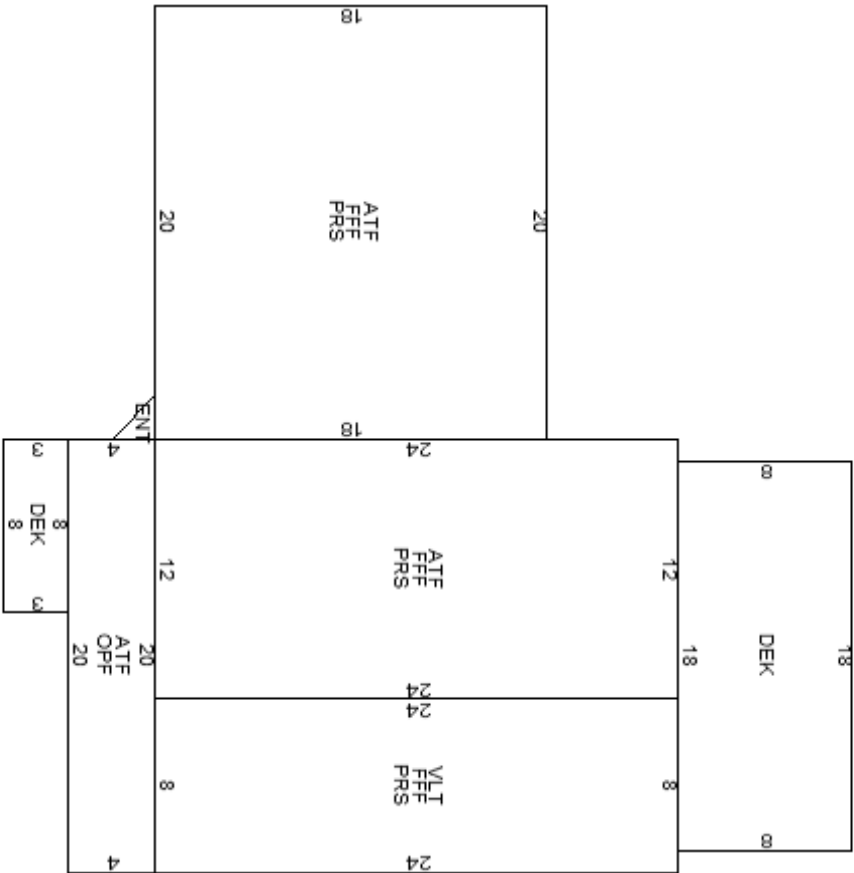
TAXABLE DISTRICTS	
District	Percentage


**Model: 1.5 STORY CAMP**  
**Roof: GABLE OR HIP/PREFAB METALS**  
**Ext: LOGS**  
**Int: WOOD/LOG**  
**Floor: PINE/SOFT WD/LAMINATE/VINYL**  
**Heat: OIL/FA NO DUCTS**  
**Bedrooms: 1    Baths: 1.0**  
 Extra Kitchens:      Fireplaces:  
 A/C: No      Generators:  
**Quality: B1 AVG-10**  
 Com. Wall:  
**Size Adj: 1.1151**  
 Base Rate: **RSA 82.00**  
 Bldg. Rate: **0.9442**  
 Sq. Foot Cost: **\$ 77.42**

BUILDING SUB AREA DETAILS			
ID	Description	Area	Adj. Effect.
ATF	ATTIC FINISHED	728	0.25 182
FFF	FST FLR FIN	840	1.00 840
PRS	PIER	840	-0.05 -42
OPF	OPEN PORCH	80	0.25 20
DEK	DECK/ENTRANCE	168	0.10 17
VLT	VAULTED	192	0.05 10
ENT	ENTRY WAY	2	0.10 0
<b>GLA: 1,022</b>		<b>2,850</b>	<b>1,027</b>

**2020 BASE YEAR BUILDING VALUATION**

Market Cost New: **\$ 79,510**  
 Year Built: **1998**  
 Condition For Age: **AVERAGE**      **15 %**  
 Physical:  
 Functional:  
 Economic:  
 Temporary:  
 Total Depreciation: **15 %**  
 Building Value: **\$ 67,600**



OWNER INFORMATION		SALES HISTORY				PICTURE	
SHERWOOD TRUSTEE KENNETH SHERWOOD TRUSTEE ANGELA 31 BEARD LANE GRAFTON, NH 03240		Date	Book	Page	Type		Price
		11/28/2018	4403	689	U 138		1 SHERWOOD KENNETH
		11/08/2018	4400	240	Q 1		325,000 GOBEL, MARIA V
		03/14/2016	4192	710	U 139		1 POTHIER, KENNETH M
		01/06/2014	4034	463	U 199		385,000 CROUSE THOMAS C
LISTING HISTORY		NOTES					
11/14/19 KCVM VER SALE 05/24/18 JDVM 01/03/18 INSP MARKED FOR INSPECTION 07/31/15 KCVR 05/21/15 KCVM VERIFY SALE 02/18/10 KCPM		2/10 NOH; NO DEK; EST 100%; PU BMF EST & BUMPOUT; 110' WF; MILD TO MOD WF TOPO; 5/15 NOH; RIGHT SIDE EST DUE TO FENCED N DOGS; 7/15; WF=SOME WEEDS/MUCK, MOD TOPO TO H2O W/STAIRS TO DECK; 3-5' DROP; 5/18; NOH; PU DEK, ENT; 11/19; N.O.H.; PART EST= FENCED; KIT=CHERRY/GRANITE W/BBAR & SOME INFO EST PER MLS;					
							


EXTRA FEATURES VALUATION										GRAFTON ASSESSING OFFICE		
Feature Type	Units	Length	Width	Size	Adj	Rate	Cond	Market	Value			
GARAGE-2 STY	576	24	x	24	88	36.00	200		36,495	HEAT & FIN		
SHED-WOOD	160	8	x	20	160	10.00	90		2,304			
DECK	276	12	x	23	118	7.00	50		1,140			
SHED-WOOD	160	20	x	8	160	10.00	60		1,536			
DECK	32	8	x	4	400	7.00	20		179	ATT 20X8/FRAME ONLY		
									41,700			
										PARCEL TOTAL TAXABLE VALUE		
										Year	Building	Features
										2018	\$ 149,400	\$ 32,400
										Parcel Total: \$ 257,400		
										2019	\$ 149,400	\$ 32,400
										Parcel Total: \$ 257,400		
										2020	\$ 157,300	\$ 41,700
										Parcel Total: \$ 298,800		

LAND VALUATION

LAST REVALUATION: 2020

Zone: RES RESIDENTIAL Minimum Acreage: 2.00 Minimum Frontage: 200 Site: GOOD 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 WTRFRNT	0.500 ac	40,000	E	100	105	95	95	-- MILD	100	36,000	0	N	36,000	
1F RES WTRFRNT	1.000 wf	x	50,000	X	100			85 -- MODERATE	150	63,800	0	N	63,800	K POND WF
0.500 ac														99,800



**OWNER**  
**SHERWOOD TRUSTEE KENNETH**  
SHERWOOD TRUSTEE ANGELA  
31 BEARD LANE  
GRAFTON, NH 03240

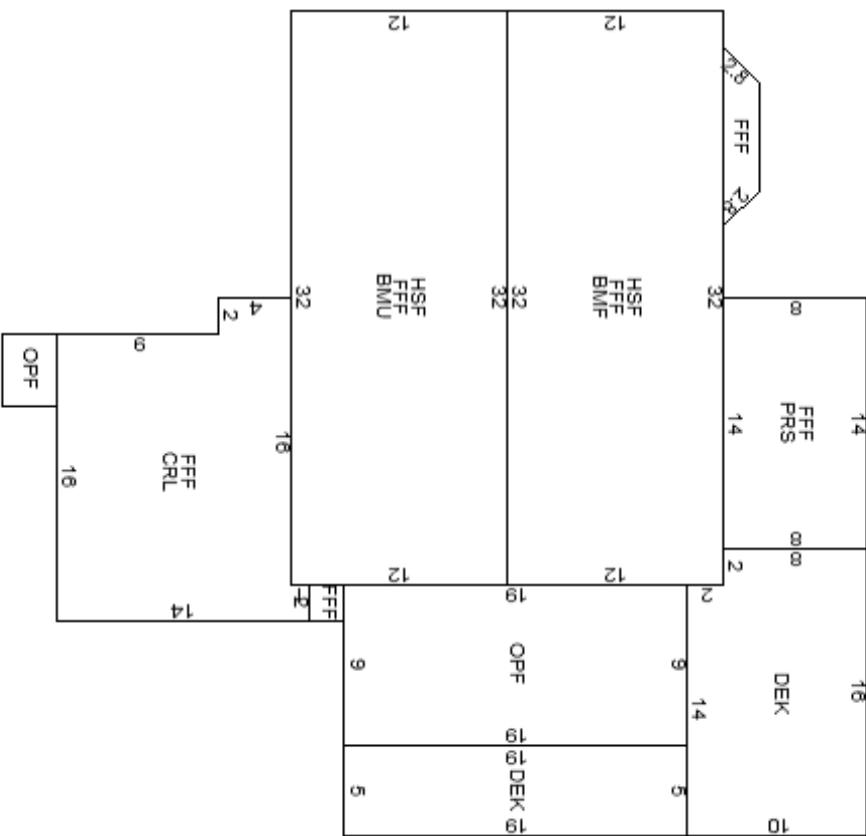
**TAXABLE DISTRICTS**  

District	Percentage

**PERMITS**  

Date	Permit ID	Permit Type	Notes

**BUILDING DETAILS**  
Model: 1.5 STORY CONVENTION  
Roof: GABLE OR HIP/PREFAB METALS  
Ext: CEMENT CLAPBOARD  
Int: DRYWALL  
Floor: HARDWOOD/CARPET  
Heat: OIL/FA DUCTED  
Bedrooms: 4      Baths: 4.0      Fixtures:  
Extra Kitchens:      Fireplaces:  
A/C: No      Generators:  
Quality: A2 AVG+20  
Com. Wall:  
Size Adj: 0.9640      Base Rate: RSA 82.00  
Bldg. Rate: 1.1903  
Sq. Foot Cost: \$ 97.61




**BUILDING SUB AREA DETAILS**  

ID	Description	Area	Adj.	Effect.
HSF	1/2 STRY FIN	768	0.50	384
FFF	FST FLR FIN	1118	1.00	1118
BMU	BSMNT	384	0.15	58
CRL	CRAWL SPACE	218	0.05	11
OPF	OPEN PORCH	183	0.25	46
DEK	DECK/ENTRANCE	251	0.10	25
PRS	PIER	112	-0.05	-6
ENT	ENTRY WAY	12	0.10	1
BMF	BSMNT FINISHED	384	0.30	115
<b>GLA:</b>	<b>1,502</b>	<b>3,430</b>		<b>1,752</b>

**2020 BASE YEAR BUILDING VALUATION**  
Market Cost New: \$ 171,013  
Year Built: 1978  
Condition For Age: EXCELLENT      8 %  
Physical:  
Functional:  
Economic:  
Temporary:  
Total Depreciation: 8 %  
Building Value: \$ 157,300

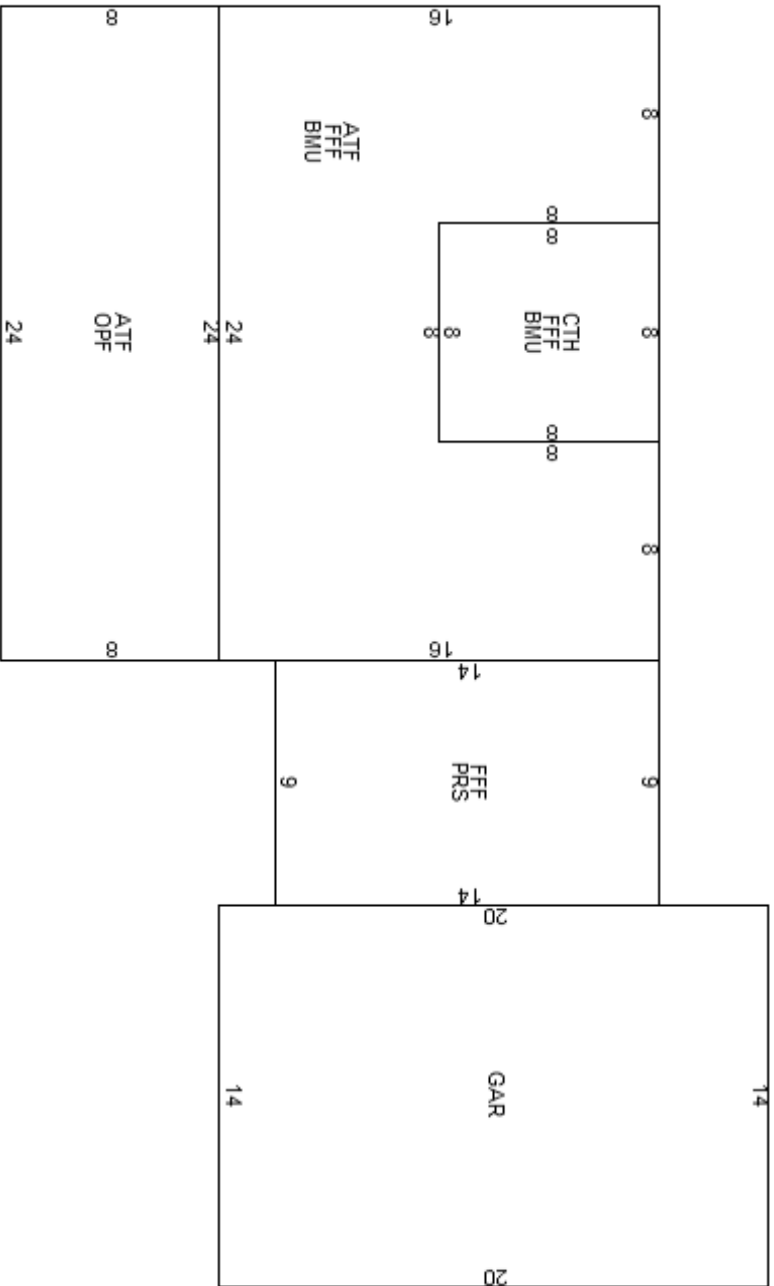
OWNER INFORMATION				SALES HISTORY				PICTURE			
CORONIS MARTIN				Date	Book	Page	Type	Price Grantor			
CORONIS MARYJANE				12/26/2018	4408	952	Q 1	160,000 MARRIER DAVID			
11 BEARD LANE				08/24/2016	4228	977	U 121	125,000 LARIVIERE BRIAN G			
GRAFTON, NH 03240											
LISTING HISTORY				NOTES							
01/03/18 INSP MARKED FOR INSPECTION				STAIN/LOG: W/S=GAS; LADDER TO ATC/ PU LEAN-TO 100% DONE 4/1/09 RR;							
05/10/16 JDVM				7/13 NOH; DNP BOBHSE; CORR 9X14 SLB TO PRS; POSS BSMT UNDER							
07/31/13 ERVM				OPF-VERIFY DURING TOUR; 5/16 NOH; NCIV FOR ARBOR BLT OVER 8X8							
02/22/13 INSP MARKED FOR INSPECTION				DEK:8/16 SALE INCL 6P-311; 12/18 SALE=\$150,000 ALSO BOUGHT 6P-311 FOR \$10,000 FOR WF ACC							
EXTRA FEATURES VALUATION				MUNICIPAL SOFTWARE BY AVTAR							
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes					
LEAN-TO	32	8 x 4	400	4.00	25	128 WD STO					
LEAN-TO	162	9 x 18	159	4.00	100	1,030 ATT GAR					
DECK	64	8 x 8	310	7.00	80	1,111 HOT TUB					
						2,300					
						PARCEL TOTAL TAXABLE VALUE					
Year	Building		Features		Land						
2018	\$ 73,200		\$ 2,300		\$ 22,300						
						Parcel Total: \$ 97,800					
2019	\$ 73,200		\$ 2,300		\$ 22,300						
						Parcel Total: \$ 97,800					
2020	\$ 71,100		\$ 2,300		\$ 27,400						
						Parcel Total: \$ 100,800					
LAND VALUATION				LAST REVALUATION: 2020							
Zone: RES	RESIDENTIAL	Minimum Acreage: 2.00		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	0.300 ac	32,000 E	100	100	95	95	95 -- MILD	100	27,400	0 N	27,400
		0.300 ac									
		0.300 ac									

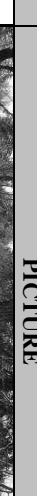
PICTURE		OWNER		TAXABLE DISTRICTS	
		<b>CORONIS MARTIN</b> CORONIS MARYJANE 11 BEARD LANE GRAFTON, NH 03240		District	Percentage
				PERMITS	
				Date	Permit ID      Permit Type      Notes

BUILDING DETAILS	
Model: 1.5 STORY RANCH	Roof: GABLE OR HIP/PREFAB METALS
Ext: LOGS	Int: WOOD PANEL
Floor: PINE/SOFT WD	Heat: GAS/EA DUCTED
Bedrooms: 1	Baths: 1.0
Extra Kitchens:	Fireplaces:
A/C: No	Generators:
Quality: A0 AVG	
Com. Wall:	
Size Adj: 1.1810	Base Rate: RSA 82.00
	Bldg. Rate: 1.1458
	Sq. Foot Cost: \$ 93.96

BUILDING SUB AREA DETAILS			
ID	Description	Area	Adj. Effect.
CTH	CATHEDRAL	64	0.10
FFF	FST FLR FIN	510	1.00
BMU	BSMNT	384	0.15
ATF	ATTIC FINISHED	512	0.25
OPF	OPEN PORCH	192	0.25
PRS	PIER	126	-0.05
GAR	GARAGE ATTCHD	280	0.45
GLA:	638	2,068	870

2020 BASE YEAR BUILDING VALUATION	
Market Cost New:	\$ 81,745
Year Built: 2004	
Condition For Age: AVERAGE	13 %
Physical:	
Functional:	
Economic:	
Temporary:	
Total Depreciation:	13 %
Building Value:	\$ 71,100



OWNER INFORMATION		SALES HISTORY				PICTURE
DIXON LEON C DIXON KELLY L  PO BOX 51	Date	Book	Page	Type	Price Grantor	
	07/12/2018	4373	986	Q 1	92,000 MCKEON LEWIS	
						

ENFIELD CENTER, NH 03749

LISTING HISTORY		NOTES			MUNICIPAL SOFTWARE BY AVTAR
Date	Listing	Notes	Price	Grantor	
11/20/19	KCVM	VER SALE	TAN; WF=242; WF=XS WF-TOPO=75; HARDWD=BAMBOO; 10/16 INT NEEDS		GRAFTON ASSESSING OFFICE
06/07/19	ZBPM		TRIM, MINOR ELEC WORK (OUTLETS) & MINOR KIT FIN; ADJ SKETCH; PU		
05/15/18	JDPR	EST NC	VLT; EST STO=COULD NOT ACC; TOF MEAS 14; HSE FOR SALE; NO MORE		
07/24/17	JDPR		WORK TO BE DONE FR CURRNT HO; 1 BDRM OPEN TO OTHER; PU WD		
10/28/16	JDCL		INT=WAINSCOATING; NO PLUMB; 7/17 NOH; EST NC; 6/19; PU 12X8 SHED BY		
05/26/16	JDVM		WTR, ABV AVG SID=VINYL SHAKES; 11/19; N.O.H.; DNP U OUTHSSE; NO H2O		
05/06/16	JDVE		OR SEPTIC- HAS INCIN TOILET; EST UC DONE;		
04/27/16	INSP	MARKED FOR INSPECTION			

EXTRA FEATURES VALUATION							MUNICIPAL SOFTWARE BY AVITAR
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes	GRAFTON ASSESSING OFFICE
SHED-WOOD	96	12 x 8	227	10.00	100	2,179 BY H20	
2,200							

PARCEL TOTAL TAXABLE VALUE			
Year	Building	Features	Land
2018	\$ 39,800	\$ 0	\$ 59,100
Parcel Total: \$ 98,900			
2019	\$ 40,700	\$ 1,500	\$ 59,100
Parcel Total: \$ 101,300			
2020	\$ 44,200	\$ 2,200	\$ 56,000
Parcel Total: \$ 102,400			

LAND VALUATION

Zone: RES RESIDENTIAL      Minimum Acreage: 2.00      Minimum Frontage: 200      Site: FAIR      Driveway: GRAVEL/DIRT      Road: GRAVEL/DIRT

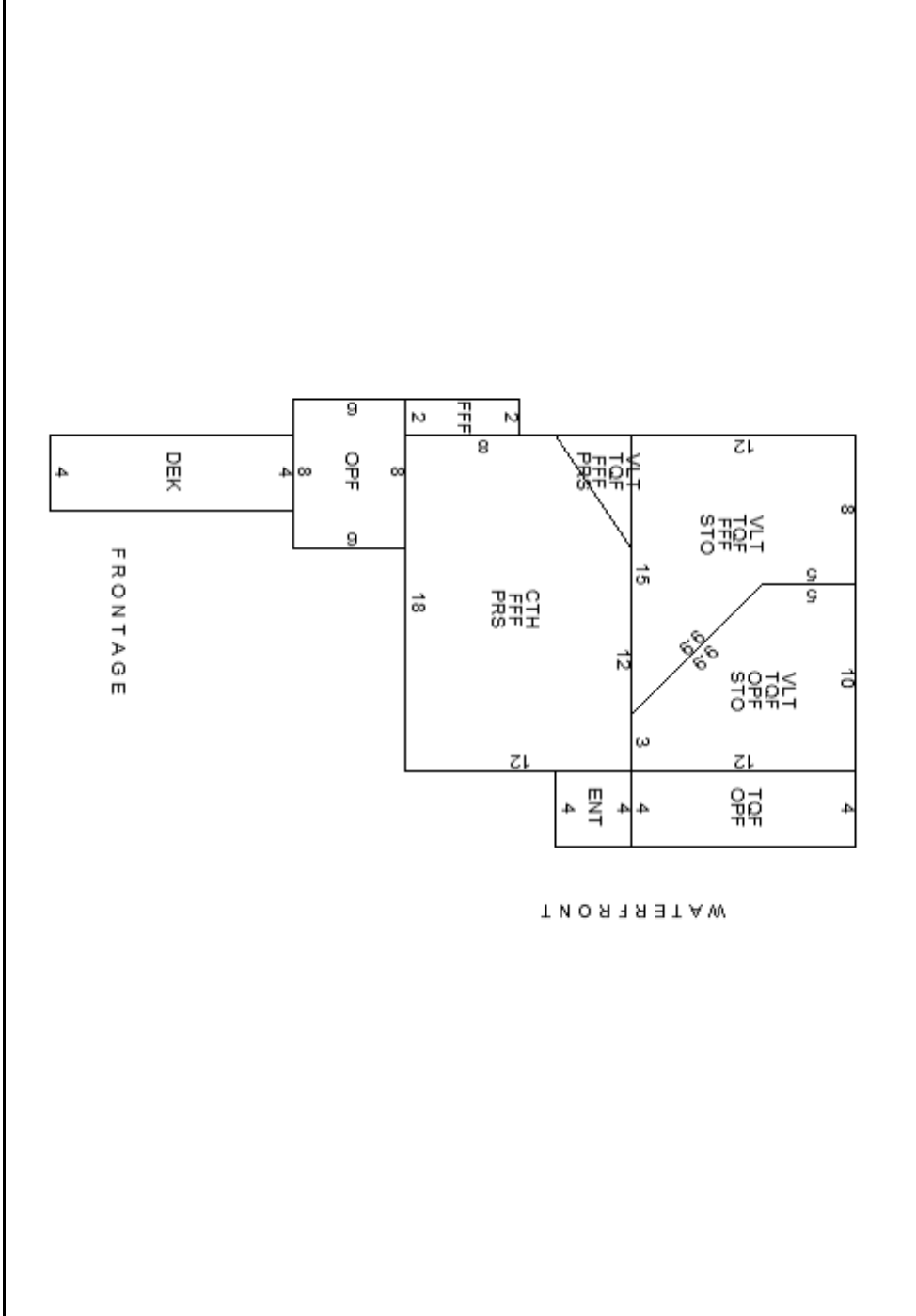
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
1F RES WTRFRNT	1.320 ac	68,980	C	80	95	95	95	85 -- MODERATE	60	24,100	0	N	24,100	WELL/SEPTIC
1F RES WTRFRNT	1.000 wf	x 50,000	X	100				85 -- MODERATE	75	31,900	0	N	31,900	HM POND UND WF
1.320 ac														56,000

LAST REVALUATION: 2020



OWNER		TAXABLE DISTRICTS	
<b>DIXON LEON C</b> DIXON KELLY L PO BOX 51 ENFIELD CENTER, NH 03749		District	Percentage
PERMITS			
Date	Permit ID	Permit Type	Notes

BUILDING DETAILS	
Model: <b>1.75 STORY CAMP</b> Roof: <b>GABLE OR HIP/PREFAB METALS</b> Ext: <b>ABOVE AVG</b> Int: <b>DRYWALL/WOOD/LOG</b> Floor: <b>HARDWOOD</b> Heat: <b>WOOD/COAL/CONVECTION</b> Bedrooms: <b>2</b> Baths:      Fixtures: Extra Kitchens:      Fireplaces: A/C: <b>No</b> Generators: Quality: <b>B2 AVG-20</b> Com. Wall: Size Adj: <b>1.2974</b> Base Rate: <b>RSA 82.00</b> Bldg. Rate: <b>0.9154</b> Sq. Foot Cost: <b>\$ 75.07</b>	




BUILDING SUB AREA DETAILS			
ID	Description	Area	Adj. Effect.
TOF	3/4 STRY FIN	276	0.75 207
OPF	OPEN PORCH	192	0.25 48
VLT	VAULTED	228	0.05 11
FFF	FST FLR FIN	349	1.00 349
STO	STORAGE AREA	216	0.25 54
CTH	CATHEDRAL	204	0.10 20
PRR	PIER	216	-0.05 -11
DEK	DECK/ENTRANCE	52	0.10 5
ENT	ENTRY WAY	16	0.10 2
<b>GLA: 556</b>		<b>1,749</b>	<b>685</b>
2020 BASE YEAR BUILDING VALUATION			
Market Cost New:	<b>\$ 51,423</b>		
Year Built: <b>2002</b>			
Condition For Age: <b>AVERAGE</b>	<b>14 %</b>		
Physical:			
Functional:			
Economic:			
Temporary:			
Total Depreciation:	<b>14 %</b>		
Building Value:	<b>\$ 44,200</b>		



OWNER INFORMATION				SALES HISTORY				PICTURE	
DWORAK ZACHARY E				Date	Book	Page	Type	Price	Grantor
970 MAIN STREET				11/04/2019	4478	829	Q 1	185,000	STOLTZFUS TIAUNA
GRAFTON, NH 03240									
LISTING HISTORY				NOTES					
11/20/19	KCVM	VER SALE		TAN; P&B; TRAP DOOR + LADDER TO BMT. W/S = GAS; DIRT					
05/31/19	ZBVM			BSMT;7/13-NOH; REAR EST DUE TO ELECT/FENCE;EST NO PERM ACC TO					
01/02/19	INSP	MARKED FOR INSPECTION		ATTIC OVER GAR; 5/19; NOH; EST NC TO INT & EXT; 11/19; N.O.H.;					
07/09/13	ERV M								
02/22/13	INSP	MARKED FOR INSPECTION							
EXTRA FEATURES VALUATION				MUNICIPAL SOFTWARE BY AVITAR					
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes	GRAFTON ASSESSING OFFICE	
SHED-WOOD	80	8 x 10	260	10,00	70	1,456	LEFT OF HSE		
							1,500		
PARCEL TOTAL TAXABLE VALUE									
Year	Building	Features	Land						
2018	\$ 120,400	\$ 1,000	\$ 34,300						
			Parcel Total: \$ 155,700						
2019	\$ 120,400	\$ 1,000	\$ 34,300						
			Parcel Total: \$ 155,700						
2020	\$ 123,300	\$ 1,500	\$ 63,200						
			Parcel Total: \$ 188,000						
LAND VALUATION									
Zone: RES RESIDENTIAL				Minimum Acreage: 2.00		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	2,000 ac	70,000	E	100	100	100	95	95 -- MILD	100 63,200
1F RES	0.010 ac	x 1,500	X	100			95 -- MILD	100 0	0 N 63,200
									63,200
2.010 ac									63,200
LAST REVALUATION: 2020									



OWNER INFORMATION		SALES HISTORY					PICTURE						
WHITE CLINTON		Date	Book	Page	Type	Price Grantor							
4 SPRUCE LANE		01/10/2020	4493	873	Q 1	89,930 DEROCHE PAUL J							
GRAFTON, NH 03240													
LISTING HISTORY		NOTES											
05/20/20 KCVM VER SALE		YELLOW; 7/13 NOH; CORR XFOB; DEK MEAS; 5/19; EST FROM RD;											
05/17/19 ZBVX		REMOVED 1 DEK; 1/20 SALE INCLUDES LOT 785-2; 5/20; N.O.H.; NEW ROOF;											
01/02/19 INSP													
07/26/13 ERVM													
02/22/13 INSP		MARKED FOR INSPECTION											
EXTRA FEATURES VALUATION							MUNICIPAL SOFTWARE BY AVITAR						
Feature Type	Units	Length	Width	Size Adj	Rate	Cond	Market Value Notes						
SHED-WOOD	96	12 x 8		227	10.00	60	1,308 BACKYARD						
CONCRETE SLAB	432	18 x 24		97	5.00	25	524 OLD/CRACKS						
							1,800						
PARCEL TOTAL TAXABLE VALUE													
Year	Building	Features	Land										
2018	\$ 55,200	\$ 1,200	\$ 25,800										
Parcel Total: \$ 82,200													
2019	\$ 54,500	\$ 1,200	\$ 25,800										
Parcel Total: \$ 81,500													
2020	\$ 49,100	\$ 1,800	\$ 33,600										
Parcel Total: \$ 84,500													
LAND VALUATION							LAST REVALUATION: 2020						
Zone: RES RESIDENTIAL Minimum Acreage: 2.00 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	0.430 ac	37,200	E	100	100	95	95	100 -- LEVEL	100	33,600	0	N	33,600
							0.430 ac	33,600					

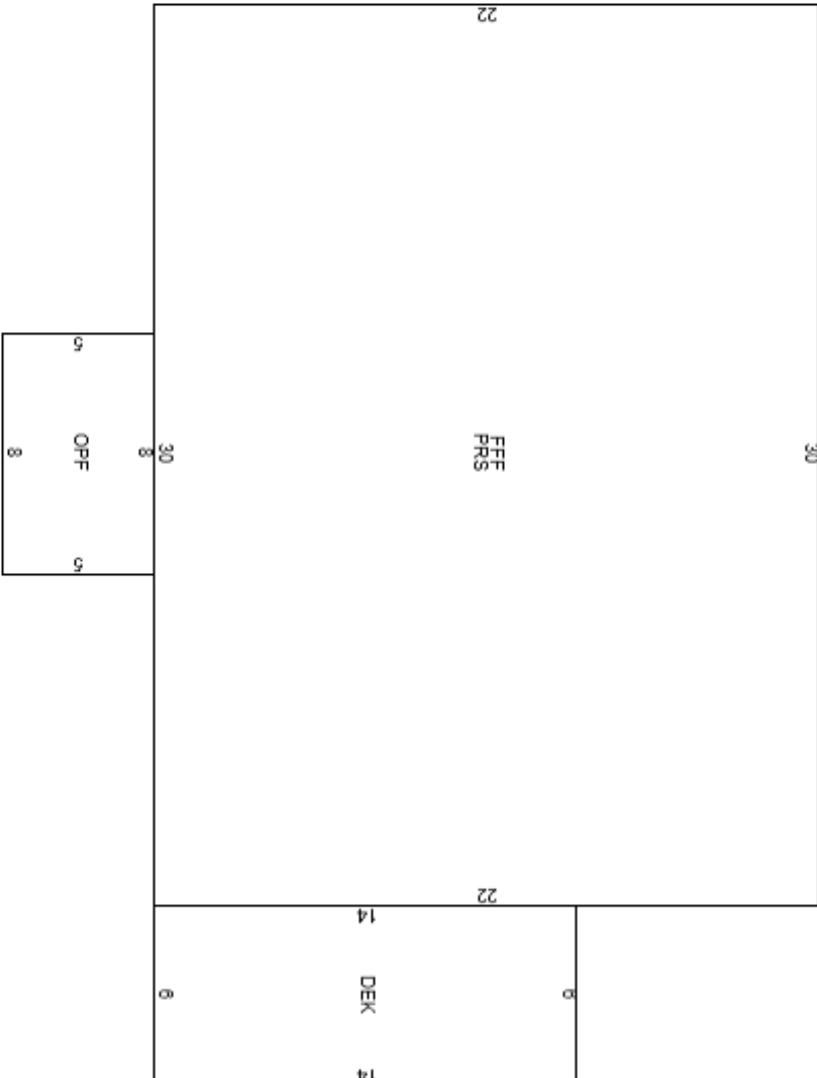
PICTURE		OWNER		TAXABLE DISTRICTS		BUILDING DETAILS	
		<b>WHITE CLINTON</b>  4 SPRUCE LANE  GRAFTON, NH 03240		District		Percentage	
PERMITS							
Date	Permit ID	Permit Type	Notes				
						Model: 1 STORY RANCH Roof: GABLE OR HIP/ASPHALT Ext: WOOD SHINGLE Int: DRYWALL/WOOD PANEL Floor: HARDWOOD/CARPET Heat: GAS/EA DUCTED Bedrooms: 2    Baths: 1.0    Fixtures: Extra Kitchens:    Fireplaces: A/C: No    Generators: Quality: B1 AVG-10 Com. Wall: Size Adj: 1.3314    Base Rate: RSA 82.00 Bldg. Rate: 1.1743 Sq. Foot Cost: \$ 96.29	


BUILDING SUB AREA DETAILS			
ID	Description	Area	Adj. Effect.
FFF	FST FLR FIN	660	1.00 660
PRS	PIER	660	-0.05 -33
OPF	OPEN PORCH	40	0.25 10
DEK	DECK/ENTRANCE	84	0.10 8
GLA:	660	1,444	645

2020 BASE YEAR BUILDING VALUATION			
Market Cost New:			\$ 62,107
Year Built:			1975
Condition For Age:	AVERAGE		21 %
Physical:			
Functional:			
Economic:			
Temporary:			
Total Depreciation:			21 %
Building Value:			\$ 49,100


  

OWNER INFORMATION				SALES HISTORY				PICTURE																																				
PLATNER N FRANCES PLATNER MELISSA A 260 SILVER STREET  NORTH GRANBY, CT 06060				Date	Book	Page	Type	Price	Grantor																																			
				11/18/2019	4482	99	Q 1	213,000	MCCADDEN THOMAS L																																			
LISTING HISTORY				NOTES																																								
05/20/20 KCVM VER SALE				NAT; SMALL CENT HTG SYSTEM; BACKUP; 9/11 NOH; CORRECTED SIDING; ADD CTH; DNP U WD STO; 5/16 NOH; REMOVED 3X12 DEK; PU SHED, BARN, 4X5 DEK; EST BUNKRM IN LOFT OF BARN; STEEP PATH TO LEVEL SANDY BEACH WF; OPE TO EPF=NEWER WINDOWS; 11/19 SALE INCLUDES M 15C L849; 5/20; N.O.H.; LOT=MILD AT HSE-MOD TO H2O & MILD AT H2O W/GRASS AREA W/EST 24' BEACH= GD WF SITE;																																								
05/31/16 JDVM																																												
04/27/16 INSP MARKED FOR INSPECTION																																												
09/26/11 KCVM																																												
09/13/11 INSP MARKED FOR INSPECTION																																												
EXTRA FEATURES VALUATION																																												
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes	<div>MUNICIPAL SOFTWARE BY AVTAR</div> <div>GRAFTON ASSESSING OFFICE</div> <table><thead><tr><th colspan="4">PARCEL TOTAL TAXABLE VALUE</th></tr><tr><th>Year</th><th>Building</th><th>Features</th><th>Land</th></tr></thead><tbody><tr><td>2018</td><td>\$ 94,100</td><td>\$ 11,100</td><td>\$ 71,200</td></tr><tr><td></td><td></td><td>Parcel Total: \$</td><td>176,400</td></tr><tr><td>2019</td><td>\$ 94,100</td><td>\$ 11,100</td><td>\$ 71,200</td></tr><tr><td></td><td></td><td>Parcel Total: \$</td><td>176,400</td></tr><tr><td>2020</td><td>\$ 105,900</td><td>\$ 13,100</td><td>\$ 104,700</td></tr><tr><td></td><td></td><td>Parcel Total: \$</td><td>223,700</td></tr></tbody></table>					PARCEL TOTAL TAXABLE VALUE				Year	Building	Features	Land	2018	\$ 94,100	\$ 11,100	\$ 71,200			Parcel Total: \$	176,400	2019	\$ 94,100	\$ 11,100	\$ 71,200			Parcel Total: \$	176,400	2020	\$ 105,900	\$ 13,100	\$ 104,700			Parcel Total: \$	223,700
PARCEL TOTAL TAXABLE VALUE																																												
Year	Building	Features	Land																																									
2018	\$ 94,100	\$ 11,100	\$ 71,200																																									
		Parcel Total: \$	176,400																																									
2019	\$ 94,100	\$ 11,100	\$ 71,200																																									
		Parcel Total: \$	176,400																																									
2020	\$ 105,900	\$ 13,100	\$ 104,700																																									
		Parcel Total: \$	223,700																																									
SHED-WOOD	120	10 x 12	193	10.00	100	2,316																																						
SHED-WOOD	32	4 x 8	400	10.00	100	1,280 @ DW																																						
BARN-1STY/LOFT	320	20 x 16	110	22.00	100	7,744																																						
DECK	20	4 x 5	400	7.00	100	560 ATT TO BARN																																						
SHED-WOOD	64	8 x 8	310	10.00	60	1,190 @ WF																																						
13,100																																												
LAND VALUATION																																												
Zone: RES RESIDENTIAL				Minimum Acreage: 2.00				Site: AVERAGE																																				
				Minimum Frontage: 200				Driveway: GRAVEL/DIRT																																				
								Road: GRAVEL/DIRT																																				
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI R																																	
1F RES WTRFRNT	0.700 ac	51,400	C	80	100	95	95	90 -- ROLLING	100	33,400	0 N																																	
1F RES WTRFRNT	1.000 wf	x 50,000	X	100				95 -- MILD	150	71,300	0 N																																	
0.700 ac											104,700																																	
											104,700																																	
LAST REVALUATION: 2020																																												



OWNER INFORMATION				SALES HISTORY				PICTURE	
<b>BARON CALEB S</b> BARON ELIZABETH E 41 LIBRARY RD GRAFTON, NH 03240				<b>Date</b>	<b>Book</b>	<b>Page</b>	<b>Type</b>	<b>Price</b>	<b>Grantor</b>
				05/11/2018	4359	692	Q 1	185,000	MCKINNEY MICHAEL A
LISTING HISTORY				NOTES					
11/14/19 KCVM VER SALE 06/10/19 ZBVM 01/02/19 INSP MARKED FOR INSPECTION 07/07/14 ERVM 06/24/14 INSP MARKED FOR INSPECTION				WHT: 7/14 DNV1 PER HO; KIT/FF BTH 2012; POOL & ATT DEK REMOVED; REAR EST PER LOCKED FENCE; REMOVED ALL CARPET PER HO; 6/19; NOH; CHNGD COND OF XFOBS=PAINT & TRIM; EST NC TO INT; 11/19; N.O.H.; BACK EST=FENCED; KIT=HDWD/GRANITE B-BAR KIT PER MLS;					
EXTRA FEATURES VALUATION									
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes			
SHED-WOOD	240	12 x 20	127	10.00	70	2,134 BHND BARN			
BARN-1STRY	140	10 x 14	174	18.00	70	3,069 ATT TO HSE			
BARN-1STY/LOFT	720	24 x 30	82	22.00	70	9,092 ATT TO HSE/10X14 BAR			
FIREPLACE 1-STAND	1		100	3,000.00	100	3,000 EST			
						<b>17,300</b>			
<div><div>Year</div><div>Building</div><div>Features</div><div>Land</div></div> <div><div>2018</div><div>\$ 132,300</div><div>\$ 13,100</div><div>\$ 28,500</div></div> <div><div>2019</div><div>\$ 132,300</div><div>\$ 11,500</div><div>\$ 28,500</div></div> <div><div>2020</div><div>\$ 145,400</div><div>\$ 17,300</div><div>\$ 38,000</div></div> <div><div>Parcel Total:</div><div>\$ 173,900</div><div>\$ 172,300</div><div>\$ 200,700</div></div>									
GRAFTON ASSESSING OFFICE									
MUNICIPAL SOFTWARE BY AVITAR									
PARCEL TOTAL TAXABLE VALUE									
LAND VALUATION									
Zone: RES RESIDENTIAL				Minimum Acreage: 2.00		Minimum Frontage: 200		Site: AVERAGE Driveway: PAVED Road: PAVED	
Land Type	Units	Base Rate	NC Adj	Site	Road	DWay	Topography	Cond	Ad Valorem
1F RES	0.500 ac	40,000	E	100	100	100	95 -- MILD	100	38,000
									<b>38,000</b>
LAST REVALUATION: 2020									



**OWNER**

**BARON CALEB S**  
 BARON ELIZABETH E  
 41 LIBRARY RD  
 GRAFTON, NH 03240

**TAXABLE DISTRICTS**

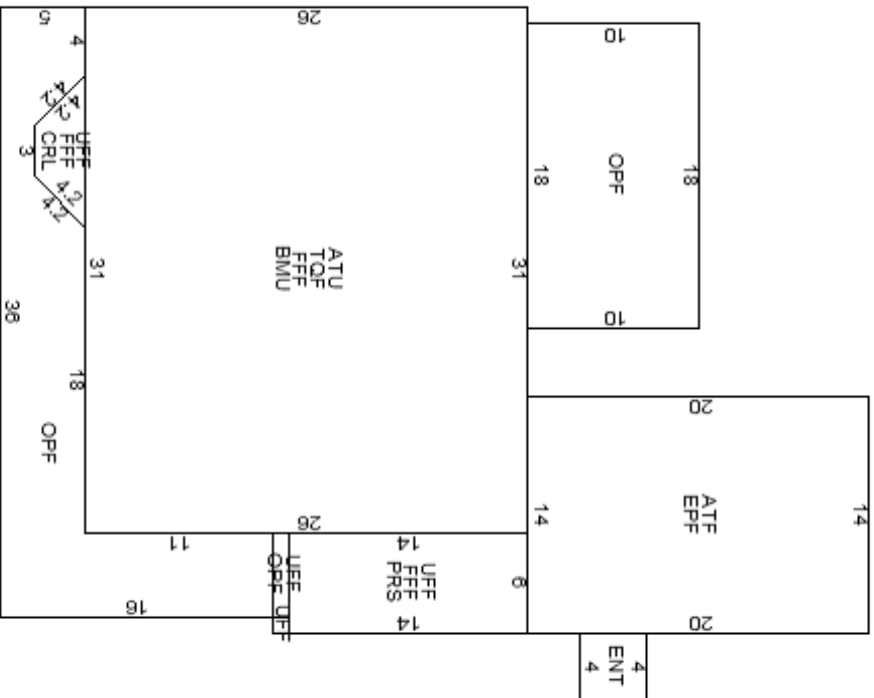
District	Percentage

**PERMITS**

Date	Permit ID	Permit Type	Notes

**BUILDING DETAILS**

Model: 1.75 STORY CONVENTION  
 Roof: GABLE OR HIP/STANDING SEAM  
 Ext: CLAP BOARD  
 Int: PLASTERED/PLYWOOD PANEL  
 Floor: PINE/SOFT WD/HARDWOOD  
 Heat: OIL/FA DUCTED  
 Bedrooms: 4      Baths: 2.0      Fixtures:      Fireplaces:      Generators:      A/C: No  
 Quality: A3 AVG+30  
 Com. Wall:      Base Rate: RSA 82.00  
 Size Adj: 0.9213      Bldg. Rate: 1.2089  
 Sq. Foot Cost: \$ 99.13



**BUILDING SUB AREA DETAILS**

ID	Description	Area	Adj.	Effect.
ATF	ATTIC FINISHED	280	0.25	70
EPF	ENCLOSED	280	0.70	196
UFF	UPPER FLR FIN	108	1.00	108
FFF	FST FLR FIN	908	1.00	908
PRS	PIER	84	-0.05	-4
OPF	OPEN PORCH	402	0.25	101
ATU	ATTIC	806	0.10	81
TQF	3/4 STRY FIN	806	0.75	605
BMU	BSMNT	806	0.15	121
CRL	CRAWL SPACE	18	0.05	1
ENT	ENTRY WAY	16	0.10	2
<b>GLA: 1,691</b>		<b>4,514</b>		<b>2,189</b>

**2020 BASE YEAR BUILDING VALUATION**

Market Cost New:	<b>\$ 216,996</b>
Year Built:	<b>1850</b>
Condition For Age:	<b>GOOD</b>
Physical:	<b>33 %</b>
Functional:	
Economic:	
Temporary:	
Total Depreciation:	<b>33 %</b>
Building Value:	<b>\$ 145,400</b>



# ***SECTION 9***

## **C. FINAL VALUATION TABLES**



Land Pricing Zones

Zone 01		
<b>Description:</b>	RES RESIDENTIAL	\$ 10,000 @ 0.010 ac
<b>Lot Size:</b>	2.00	\$ 20,000 @ 0.100 ac
<b>Frontage:</b>	200	\$ 30,000 @ 0.250 ac
<b>Lot Price:</b>	\$ 70,000	\$ 40,000 @ 0.500 ac
<b>Excess Acreage:</b>	\$ 1,500	\$ 68,500 @ 1.000 ac
<b>Excess Frontage:</b>	\$ 88	\$ 70,000 @ 2.000 ac
<b>Water Frontage:</b>	\$ 50,000	\$ 70,000 @ 2.000 ac
<b>View:</b>	\$ 85,000	\$ 70,000 @ 2.000 ac

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

Neighborhoods		
Code	Adjustment	Factor
A	BELOW AVE 40	60
B	BELOW AVE 30	70
C	BELOW AVE 20	80
D	BELOW AVE 10	90
E	AVERAGE	100
F	AVERAGE+10	110
G	AVERAGE+20	120
H	AVERAGE+30	130
I	AVERAGE+40	140
J	AVERAGE+50	150
K	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	120
E	EXC	115
F	FAIR	95
G	GOOD	105
N	NATURAL	90
U	UNDEVELOPED	42
V	UNDEV CLEAR	47
Y	VERY GOOD	110

Topography Modifiers		
Code	Description	Factor
A	LEVEL	100
B	MILD	95
C	ROLLING	90
D	MODERATE	85
E	STEEP	80
S	SEVERE	65
V	VERY STEEP	75

Road Modifiers		
Code	Description	Factor
G	GRAVEL/DIRT	95
K	UNDEVELOPED	100
P	PAVED	100

Driveway Modifiers		
Code	Description	Factor
G	GRAVEL/DIRT	95
K	UNDEVELOPED	90
NAT	GRASS/NATURAL	95
P	PAVED	100
PP	PART PAVED	98

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	\$ 34.00	\$ 52.00
CUMO	MNGD OTHER	\$ 23.00	\$ 34.00
CUMW	MNGD PINE	\$ 71.00	\$ 106.00
CUUH	UNMNGD HARDWD	\$ 57.00	\$ 86.00
CUUL	UNPRODUCTIVE	\$ 23.00	\$ 23.00
CUUO	UNMNGD OTHER	\$ 38.00	\$ 57.00
CUUW	UNMNGD PINE	\$ 118.00	\$ 176.00
CUWL	WETLANDS	\$ 23.00	\$ 23.00

View Subjects		
Code	Description	Factor
HLS	HILLS	50
LAK	LAKES/PONDS	75
MTS	MOUNTAINS	100
PAST	PASTORAL	25

View Widths		
Code	Description	Factor
AVE	AVERAGE	80
NAR	NARROW	50
PAN	PANORAMIC	200
TUN	TUNNEL	30
WID	WIDE	125

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	EXTREME DISTANT	100

**Grafton**  
**Land Area Size Adjustment Factors**

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

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Description	Rate	DPR
79-D HISTORIC BARN	0.00 sf	0.00
79-F FARM STRUCTURE	0.00 sf	0.00
BARN-1STRY	18.00 sf	40.00
BARN-1STRY/BSMT	20.00 sf	40.00
BARN-1STY/LOFT	22.00 sf	40.00
BARN-1STY/LOFT/BSMT	24.00 sf	40.00
BARN-2STRY	26.00 sf	40.00
BARN-2STRY/BSMT	28.00 sf	40.00
BARN-2STRY/LOFT	29.00 sf	40.00
BARN-2STRY/LOFT/BSMT	30.00 sf	40.00
BATH HOUSE	25.00 sf	50.00
BB COURT	18,000.00 ea	0.00
BOAT DOCKS-COMM	10.00 sf	0.00
BOAT HOUSE	30.00 sf	0.00
CABANA	30.00 sf	0.00
CABIN	25.00 sf	0.00
CAMPER	40.00 sf	0.00
CANOPY	23.00 sf	60.00
CARPORT METAL	8.00 sf	50.00
CARPORT WOOD	11.00 sf	50.00
COLD STORAGE	50.00 sf	50.00
COMM GENERATOR	10,000.00 ea	0.00
CONCRETE SLAB	5.00 sf	0.00
COOPS-POULTRY	10.00 sf	40.00
DECK	7.00 sf	50.00
DRIVE UP WINDOW	10,000.00 ea	0.00
D-UP W/PNEUMATIC	19,000.00 ea	0.00
ELEVATOR PASSENGER	20,000.00 ea	0.00
ELEVATOR/FREIGHT	30,000.00 ea	0.00
FENCE COMMERCIAL/FT	15.00 ea	75.00
FIREPLACE 1-CUST	5,000.00 ea	0.00
FIREPLACE 1-STAND	3,000.00 ea	100.00
FIREPLACE 2-CUST	8,500.00 ea	0.00
FIREPLACE 2-STAND	5,000.00 ea	100.00
FIREPLACE 3-CUST	12,000.00 ea	0.00
FIREPLACE 3-STAND	6,500.00 ea	100.00
FIREPLACE 4-CUST	15,000.00 ea	0.00
FIREPLACE 4-STAND	8,000.00 ea	100.00
FIREPLACE 5-CUST	17,500.00 ea	0.00
FIREPLACE 5-STAND	9,500.00 ea	0.00
FIREPLACE 6-CUST	19,000.00 ea	0.00
FIREPLACE 6-STAND	11,000.00 ea	0.00
FOUNDATION	20.00 sf	60.00
GARAGE-1 STY	30.00 sf	60.00
GARAGE-1 STY/ATTIC	33.00 sf	60.00
GARAGE-1 STY/BSMT	34.00 sf	60.00
GARAGE-1.5 STY	34.00 sf	60.00
GARAGE-1.5 STY/BSMT	35.00 sf	60.00
GARAGE-1.75 STY	35.00 sf	0.00
GARAGE-1.75 STY/BSMT	38.00 sf	0.00
GARAGE-2 STY	36.00 sf	60.00
GARAGE-2 STY/BSMT	39.00 sf	60.00
GARAGE-ATTIC/BSMT	35.00 sf	60.00
GAZEBO	12.00 sf	0.00
GREENHOUSE-GLASS	24.00 sf	40.00
GREENHOUSE-POLY	5.00 sf	0.00
HOT TUB	1,500.00 ea	0.00
KENNELS	12.00 sf	50.00
LEAN-TO	4.00 sf	50.00
LIFTS-COMMERCIAL	4,000.00 ea	60.00
LIGHTS-PKG LOT/DBL	2,700.00 ea	0.00
LIGHTS-PKG LOT/QUAD	4,700.00 ea	0.00
LIGHTS-PKG LOT/SINGL	1,700.00 ea	0.00
LIGHTS-PKG LOT/TRIPL	3,700.00 ea	0.00
LOAD LEVELER	2,900.00 ea	0.00
LOADING DOCKS	5,000.00 ea	0.00
PATIO	7.00 sf	50.00
PAVING	3.25 sf	60.00
POLE BARN	8.00 sf	0.00
POOL-ABOVE GROUND	6.00 sf	60.00
POOL-ENCLOSED	30.00 sf	0.00
POOL-INGRND-GUNITE	33.00 sf	60.00
POOL-INGRND-VINYL	28.00 sf	60.00
PORCH	15.00 sf	0.00

Description	Rate	DPR
PUMP-GAS/OIL-DOUBLE	9,400.00 ea	75.00
PUMP-GAS/OIL-MIXING	8,200.00 ea	75.00
PUMP-GAS/OIL-SINGLE	7,500.00 ea	75.00
RIDING ARENA	18.00 sf	0.00
SAUNA	75.00 sf	50.00
SCALE 40 TON	43,000.00 ea	0.00
SCALE 50 TON	48,700.00 ea	0.00
SCALE 60 TON	55,000.00 ea	0.00
SCALE 70 TON	63,500.00 ea	0.00
SCREENHOUSE	14.00 sf	50.00
SHED-EQUIPMENT	8.00 sf	50.00
SHED-METAL	6.00 sf	60.00
SHED-VINYL	7.00 sf	0.00
SHED-WOOD	10.00 sf	60.00
SHOP-AVG	18.00 sf	60.00
SHOP-EX	25.00 sf	60.00
SHOP-GOOD	21.00 sf	60.00
SILO-BRICK	32.00 sf	40.00
SILO-CONCRETE	27.00 sf	40.00
SILO-STEEL	32.00 sf	40.00
SILO-WOOD	22.00 sf	40.00
SOLAR ELECT PANEL	600.00 ea	0.00
SOLAR H2O PANEL	600.00 ea	0.00
SPRINKLERED AREA	3.00 sf	0.00
STABLES	21.00 sf	50.00
TANKS-FUEL/WATER	3.00 ea	0.00
TENNIS COURT(S)	18,000.00 ea	50.00
UTILITY-DISTRIBUTION	1.00 ea	0.00
UTILITY-GENERATION	1.00 ea	0.00
UTILITY-TRANSMISSION	1.00 ea	0.00
VAULTS	150.00 sf	75.00

**Grafton**  
**Features & Outbuildings Size Adjustment Factors**

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

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Building Base Rate Codes & Values				
Code	Description	Stand. Dpr.	Rate	SA
CGS	GARAGE/SERVICE SHOP	1.50	43.00	COM
CMU	MUSEUM	1.25	50.00	COM
CPO	POST OFFICE	1.50	88.00	COM
CRA	RETAIL/APT	1.25	73.00	COM
CST	STORE	1.25	73.00	COM
ECH	CHURCH	1.00	85.00	COM
ECR	CHURCH RECTORY	1.25	77.00	RES
EFS	FIRE STATION	1.00	75.00	COM
EGB	EXEMPT GENERAL BLDG	1.00	70.00	RES
EHG	HIGHWAY GARAGE	1.00	40.00	COM
EHS	EXEMPT HOUSE	1.25	77.00	RES
ELB	LIBRARY	1.00	100.00	COM
EMC	EXEMPT CAMPER	5.00	25.00	MFH
EMD	EXEMPT MH DOUBLE	2.00	60.00	RES
EMS	EXEMPT MH SINGLE	3.00	43.00	MFH
ETH	TOWN HALL	1.00	85.00	COM
ETO	TOWN OFFICES	1.00	75.00	COM
MHC	CAMPER/RV	5.00	25.00	MFH
MHD	MOBILE HOME-DOUBLE	2.00	50.00	RES
MHS	MOBILE HOME-SINGLE	4.50	50.00	MFH
RMF	MULTI FAMILY	1.50	82.00	RES
RSA	RESIDENTIAL	1.25	82.00	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 WAY	0.10
EPF	ENCLOSED PORCH	0.70
EPU	COVERED BSMNT ENTRY	0.35
FFF	FST FLR FIN	1.00
FFU	FST FLR UNFIN	0.50
GAR	GARAGE ATTCHD	0.45
HSF	1/2 STRY FIN	0.50
HSU	1/2 STRY UNFIN	0.15
LDK	LOADING AREA	0.20
OFF	OFFICE AREA	1.00
OPF	OPEN PORCH	0.25
PAT	PATIO	0.10
PRS	PIER FOUNDATION	-0.05
RBF	RAISED BSMNT FIN	0.75
RBU	RAISED BSMNT UNFIN	0.25
SFA	SEMI-FINISH AREA	0.75
SLB	SLAB	0.00
STO	STORAGE AREA	0.25
TQF	3/4 STRY FIN	0.75
TQU	3/4 STRY UNFIN	0.20
UFF	UPPER FLR FIN	1.00
UFU	UPPER FLR UNFIN	0.25
VLT	VAULTED CEILING	0.05

Building 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
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 STORY	1.00
B	1.5 STORY	0.98
C	1.75 STORY	0.98
D	2.00 STORY	0.96
E	2.50 STORY	0.95
F	2.75 STORY	0.93
G	3.00 STORY	0.92
H	3.5+ STORY	0.90
I	SPLT LVL	1.00

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

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

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

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

Building Interior Wall Materials		
Code	Description	Points
A	MINIMUM	8.00
B	WALL BOARD	22.00
C	PLASTERED	27.00
D	DRYWALL	27.00
E	WOOD PANEL	30.00
F	PLYWOOD PANEL	27.00
G	AVE FOR USE	22.00
H	WOOD/LOG	30.00
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
K	VCT	12.00
P	LAMINATE/VINYL	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
F	NONE	0.00

Building Heating System Types		
Code	Description	Points
A	NONE	0.00
B	CONVECTION	2.00
C	FA NO DUCTS	3.00
D	FA DUCTED	6.00
E	HOT WATER	6.00
F	STEAM	5.00
G	RAD ELECT	3.00
H	RAD WATER	6.00
J	HEAT PUMP	6.00

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

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							
Building Age Condition Classifications							
For Standard Depreciation 1.00 %							
Age	Very Poor	Poor	Fair	Average	Good	Very Good	Excellent
1	5	4	3	1	1	1	1
5	11	9	7	5	4	3	2
10	16	13	9	8	6	5	3
15	19	15	12	10	8	6	4
20	22	18	13	11	9	7	4
30	27	22	16	14	11	8	5
40	32	25	19	16	13	9	6
50	35	28	21	18	14	11	7
60	39	31	23	19	15	12	8
70	42	33	25	21	17	13	8
80	45	36	27	22	18	13	9
90	47	38	28	24	19	14	9
100	50	40	30	25	20	15	10
125	56	45	34	28	22	17	11
150	61	49	37	31	24	18	12
175	66	53	40	33	26	20	13
200	71	57	42	35	28	21	14
225	75	60	45	38	30	23	15
250	79	63	47	40	32	24	16
275	83	66	50	41	33	25	17
300	87	69	52	43	35	26	17

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

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

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Residential Building Area Size Adjustment Factors

Median Effective Area = 1500sf Fixed Site Cost Adjustment = 25%

Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.
115	4.00	174	2.91	244	2.29	395	1.70	1,042	1.11
116	3.99	175	2.89	245	2.28	399	1.69	1,071	1.10
117	3.96	176	2.88	247	2.27	403	1.68	1,103	1.09
118	3.94	177	2.87	248	2.26	408	1.67	1,136	1.08
119	3.91	178	2.86	250	2.25	412	1.66	1,172	1.07
120	3.88	179	2.85	252	2.24	417	1.65	1,210	1.06
121	3.86	180	2.83	253	2.23	421	1.64	1,250	1.05
122	3.83	181	2.82	255	2.22	426	1.63	1,293	1.04
123	3.81	182	2.81	257	2.21	431	1.62	1,339	1.03
124	3.78	183	2.80	259	2.20	436	1.61	1,389	1.02
125	3.76	184	2.79	260	2.19	441	1.60	1,442	1.01
126	3.73	185	2.78	262	2.18	446	1.59	1,500	1.00
127	3.71	186	2.77	264	2.17	452	1.58	1,563	0.99
128	3.69	187	2.76	266	2.16	457	1.57	1,630	0.98
129	3.66	188	2.75	268	2.15	463	1.56	1,705	0.97
130	3.64	189	2.73	270	2.14	469	1.55	1,786	0.96
131	3.62	190	2.72	272	2.13	475	1.54	1,875	0.95
132	3.60	191	2.71	274	2.12	481	1.53	1,974	0.94
133	3.58	192	2.70	276	2.11	487	1.52	2,083	0.93
134	3.55	193	2.69	278	2.10	493	1.51	2,206	0.92
135	3.53	194	2.68	280	2.09	500	1.50	2,344	0.91
136	3.51	195	2.67	282	2.08	507	1.49	2,500	0.90
137	3.49	196	2.66	284	2.07	514	1.48	2,679	0.89
138	3.47	197	2.65	286	2.06	521	1.47	2,885	0.88
139	3.45	198	2.64	288	2.05	528	1.46	3,125	0.87
140	3.43	199	2.63	291	2.04	536	1.45	3,409	0.86
141	3.41	201	2.62	293	2.03	543	1.44	3,750	0.85
142	3.40	202	2.61	295	2.02	551	1.43	4,167	0.84
143	3.38	203	2.60	298	2.01	560	1.42	4,688	0.83
144	3.36	204	2.59	300	2.00	568	1.41	5,357	0.82
145	3.34	205	2.58	302	1.99	577	1.40	6,250	0.81
146	3.32	206	2.57	305	1.98	586	1.39	7,500	0.80
147	3.30	207	2.56	307	1.97	595	1.38	9,375	0.79
148	3.29	208	2.55	310	1.96	605	1.37	12,500	0.78
149	3.27	209	2.54	313	1.95	615	1.36	18,750	0.77
150	3.25	211	2.53	315	1.94	625	1.35	37,500	0.76
151	3.24	212	2.52	318	1.93	636	1.34	100,000	0.75
152	3.22	213	2.51	321	1.92	647	1.33	200,000	0.7519
153	3.20	214	2.50	323	1.91	658	1.32	300,000	0.7513
154	3.19	216	2.49	326	1.90	670	1.31	400,000	0.7509
155	3.17	217	2.48	329	1.89	682	1.30	500,000	0.7508
156	3.16	218	2.47	332	1.88	694	1.29	600,000	0.7506
157	3.14	219	2.46	335	1.87	708	1.28	700,000	0.7505
158	3.13	221	2.45	338	1.86	721	1.27	800,000	0.7505
159	3.11	222	2.44	341	1.85	735	1.26	900,000	0.7504
160	3.10	223	2.43	344	1.84	750	1.25	1,000,000	0.7504
161	3.08	225	2.42	347	1.83	765	1.24		
162	3.07	226	2.41	350	1.82	781	1.23		
163	3.05	227	2.40	354	1.81	798	1.22		
164	3.04	229	2.39	357	1.80	815	1.21		
165	3.02	230	2.38	361	1.79	833	1.20		
166	3.01	231	2.37	364	1.78	852	1.19		
167	3.00	233	2.36	368	1.77	872	1.18		
168	2.98	234	2.35	371	1.76	893	1.17		
169	2.97	236	2.34	375	1.75	915	1.16		
170	2.96	237	2.33	379	1.74	938	1.15		
171	2.94	239	2.32	383	1.73	962	1.14		
172	2.93	240	2.31	387	1.72	987	1.13		
173	2.92	242	2.30	391	1.71	1,014	1.12		

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## Commercial Building Area Size Adjustment Factors

Median Effective Area = 2000sf Fixed Site Cost Adjustment = 25%

Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.
154	4.00	218	3.04	303	2.40	495	1.76	1,351	1.12
155	3.98	219	3.03	305	2.39	500	1.75	1,389	1.11
156	3.96	220	3.02	307	2.38	505	1.74	1,429	1.10
157	3.94	221	3.01	309	2.37	510	1.73	1,471	1.09
158	3.92	222	3.00	311	2.36	515	1.72	1,515	1.08
159	3.90	223	2.99	312	2.35	521	1.71	1,562	1.07
160	3.88	224	2.98	314	2.34	526	1.70	1,613	1.06
161	3.86	225	2.97	316	2.33	532	1.69	1,667	1.05
162	3.84	226	2.96	318	2.32	538	1.68	1,724	1.04
163	3.82	227	2.95	321	2.31	543	1.67	1,786	1.03
164	3.80	228	2.94	323	2.30	549	1.66	1,852	1.02
165	3.78	229	2.93	325	2.29	556	1.65	1,923	1.01
166	3.77	230	2.92	327	2.28	562	1.64	2,000	1.00
167	3.75	231	2.91	329	2.27	568	1.63	2,083	0.99
168	3.73	233	2.90	331	2.26	575	1.62	2,174	0.98
169	3.71	234	2.89	333	2.25	581	1.61	2,273	0.97
170	3.69	235	2.88	336	2.24	588	1.60	2,381	0.96
171	3.68	236	2.87	338	2.23	595	1.59	2,500	0.95
172	3.66	237	2.86	340	2.22	602	1.58	2,632	0.94
173	3.64	238	2.85	342	2.21	610	1.57	2,778	0.93
174	3.63	239	2.84	345	2.20	617	1.56	2,941	0.92
175	3.61	240	2.83	347	2.19	625	1.55	3,125	0.91
176	3.59	242	2.82	350	2.18	633	1.54	3,333	0.90
177	3.58	243	2.81	352	2.17	641	1.53	3,571	0.89
178	3.56	244	2.80	355	2.16	649	1.52	3,846	0.88
179	3.55	245	2.79	357	2.15	658	1.51	4,167	0.87
180	3.53	246	2.78	360	2.14	667	1.50	4,545	0.86
181	3.52	248	2.77	362	2.13	676	1.49	5,000	0.85
182	3.50	249	2.76	365	2.12	685	1.48	5,556	0.84
183	3.48	250	2.75	368	2.11	694	1.47	6,250	0.83
184	3.47	251	2.74	370	2.10	704	1.46	7,143	0.82
185	3.46	253	2.73	373	2.09	714	1.45	8,333	0.81
186	3.44	254	2.72	376	2.08	725	1.44	10,000	0.80
187	3.43	255	2.71	379	2.07	735	1.43	12,500	0.79
188	3.41	256	2.70	382	2.06	746	1.42	16,667	0.78
189	3.40	258	2.69	385	2.05	758	1.41	25,000	0.77
190	3.38	259	2.68	388	2.04	769	1.40	50,000	0.76
191	3.37	260	2.67	391	2.03	781	1.39	100,000	0.76
192	3.36	262	2.66	394	2.02	794	1.38	200,000	0.7525
193	3.34	263	2.65	397	2.01	806	1.37	300,000	0.7517
194	3.33	265	2.64	400	2.00	820	1.36	400,000	0.7513
195	3.32	266	2.63	403	1.99	833	1.35	500,000	0.7510
196	3.30	267	2.62	407	1.98	847	1.34	600,000	0.7508
197	3.29	269	2.61	410	1.97	862	1.33	700,000	0.7507
198	3.28	270	2.60	413	1.96	877	1.32	800,000	0.7506
199	3.26	272	2.59	417	1.95	893	1.31	900,000	0.7506
200	3.25	273	2.58	420	1.94	909	1.30	1,000,000	0.7505
201	3.24	275	2.57	424	1.93	926	1.29		
202	3.23	276	2.56	427	1.92	943	1.28		
203	3.21	278	2.55	431	1.91	962	1.27		
204	3.20	279	2.54	435	1.90	980	1.26		
205	3.19	281	2.53	439	1.89	1,000	1.25		
206	3.18	282	2.52	442	1.88	1,020	1.24		
207	3.17	284	2.51	446	1.87	1,042	1.23		
208	3.15	286	2.50	450	1.86	1,064	1.22		
209	3.14	287	2.49	455	1.85	1,087	1.21		
210	3.13	289	2.48	459	1.84	1,111	1.20		
211	3.12	291	2.47	463	1.83	1,136	1.19		
212	3.11	292	2.46	467	1.82	1,163	1.18		
213	3.10	294	2.45	472	1.81	1,190	1.17		
214	3.09	296	2.44	476	1.80	1,220	1.16		
215	3.08	298	2.43	481	1.79	1,250	1.15		
216	3.07	299	2.42	485	1.78	1,282	1.14		
217	3.05	301	2.41	490	1.77	1,316	1.13		

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Industrial Building Area Size Adjustment Factors

Median Effective Area = 7500sf Fixed Site Cost Adjustment = 25%

Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.
577	4.00	735	3.30	1,014	2.60	1,630	1.90	4,167	1.20
579	3.99	738	3.29	1,019	2.59	1,645	1.89	4,261	1.19
580	3.98	741	3.28	1,025	2.58	1,659	1.88	4,360	1.18
582	3.97	744	3.27	1,030	2.57	1,674	1.87	4,464	1.17
584	3.96	747	3.26	1,036	2.56	1,689	1.86	4,573	1.16
586	3.95	750	3.25	1,042	2.55	1,705	1.85	4,688	1.15
588	3.94	753	3.24	1,047	2.54	1,720	1.84	4,808	1.14
590	3.93	756	3.23	1,053	2.53	1,736	1.83	4,934	1.13
591	3.92	759	3.22	1,059	2.52	1,752	1.82	5,068	1.12
593	3.91	762	3.21	1,065	2.51	1,769	1.81	5,208	1.11
595	3.90	765	3.20	1,071	2.50	1,786	1.80	5,357	1.10
597	3.89	768	3.19	1,078	2.49	1,803	1.79	5,515	1.09
599	3.88	772	3.18	1,084	2.48	1,820	1.78	5,682	1.08
601	3.87	775	3.17	1,090	2.47	1,838	1.77	5,859	1.07
603	3.86	778	3.16	1,096	2.46	1,856	1.76	6,048	1.06
605	3.85	781	3.15	1,103	2.45	1,875	1.75	6,250	1.05
607	3.84	785	3.14	1,109	2.44	1,894	1.74	6,466	1.04
609	3.83	788	3.13	1,116	2.43	1,913	1.73	6,696	1.03
611	3.82	791	3.12	1,123	2.42	1,933	1.72	6,944	1.02
613	3.81	794	3.11	1,130	2.41	1,953	1.71	7,212	1.01
615	3.80	798	3.10	1,136	2.40	1,974	1.70	7,500	1.00
617	3.79	801	3.09	1,143	2.39	1,995	1.69	7,813	0.99
619	3.78	805	3.08	1,150	2.38	2,016	1.68	8,152	0.98
621	3.77	808	3.07	1,157	2.37	2,038	1.67	8,523	0.97
623	3.76	812	3.06	1,165	2.36	2,060	1.66	8,929	0.96
625	3.75	815	3.05	1,172	2.35	2,083	1.65	9,375	0.95
627	3.74	819	3.04	1,179	2.34	2,107	1.64	9,868	0.94
629	3.73	822	3.03	1,187	2.33	2,131	1.63	10,417	0.93
631	3.72	826	3.02	1,194	2.32	2,155	1.62	11,029	0.92
633	3.71	830	3.01	1,202	2.31	2,180	1.61	11,719	0.91
636	3.70	833	3.00	1,210	2.30	2,206	1.60	12,500	0.90
638	3.69	837	2.99	1,218	2.29	2,232	1.59	13,393	0.89
640	3.68	841	2.98	1,225	2.28	2,259	1.58	14,423	0.88
642	3.67	845	2.97	1,234	2.27	2,287	1.57	15,625	0.87
644	3.66	848	2.96	1,242	2.26	2,315	1.56	17,045	0.86
647	3.65	852	2.95	1,250	2.25	2,344	1.55	18,750	0.85
649	3.64	856	2.94	1,258	2.24	2,373	1.54	20,833	0.84
651	3.63	860	2.93	1,267	2.23	2,404	1.53	23,438	0.83
653	3.62	864	2.92	1,276	2.22	2,435	1.52	26,786	0.82
656	3.61	868	2.91	1,284	2.21	2,467	1.51	31,250	0.81
658	3.60	872	2.90	1,293	2.20	2,500	1.50	37,500	0.80
660	3.59	876	2.89	1,302	2.19	2,534	1.49	46,875	0.79
663	3.58	880	2.88	1,311	2.18	2,568	1.48	62,500	0.78
665	3.57	884	2.87	1,320	2.17	2,604	1.47	93,750	0.77
667	3.56	889	2.86	1,330	2.16	2,641	1.46	187,500	0.7600
670	3.55	893	2.85	1,339	2.15	2,679	1.45	200,000	0.7594
672	3.54	897	2.84	1,349	2.14	2,717	1.44	300,000	0.7563
674	3.53	901	2.83	1,359	2.13	2,757	1.43	400,000	0.7547
677	3.52	906	2.82	1,369	2.12	2,799	1.42	500,000	0.7538
679	3.51	910	2.81	1,379	2.11	2,841	1.41	600,000	0.7531
682	3.50	915	2.80	1,389	2.10	2,885	1.40	700,000	0.7527
684	3.49	919	2.79	1,399	2.09	2,930	1.39	800,000	0.7523
687	3.48	924	2.78	1,410	2.08	2,976	1.38	900,000	0.7521
689	3.47	928	2.77	1,420	2.07	3,024	1.37	1,000,000	0.7519
692	3.46	933	2.76	1,431	2.06	3,074	1.36		
694	3.45	938	2.75	1,442	2.05	3,125	1.35		
697	3.44	942	2.74	1,453	2.04	3,178	1.34		
700	3.43	947	2.73	1,465	2.03	3,233	1.33		
702	3.42	952	2.72	1,476	2.02	3,289	1.32		
705	3.41	957	2.71	1,488	2.01	3,348	1.31		
708	3.40	962	2.70	1,500	2.00	3,409	1.30		
710	3.39	966	2.69	1,512	1.99	3,472	1.29		
713	3.38	972	2.68	1,524	1.98	3,538	1.28		
716	3.37	977	2.67	1,537	1.97	3,606	1.27		
718	3.36	982	2.66	1,550	1.96	3,676	1.26		
721	3.35	987	2.65	1,563	1.95	3,750	1.25		
724	3.34	992	2.64	1,576	1.94	3,827	1.24		
727	3.33	997	2.63	1,589	1.93	3,906	1.23		
730	3.32	1,003	2.62	1,603	1.92	3,989	1.22		
732	3.31	1,008	2.61	1,616	1.91	4,076	1.21		

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Grafton

Manufactured Building Area Size Adjustment Factors

Median Effective Area = 900sf Fixed Site Cost Adjustment = 25%

Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.
69	4.00	120	2.63	174	2.04	288	1.53	833	1.02
70	3.98	121	2.61	176	2.03	292	1.52	865	1.01
71	3.94	122	2.60	177	2.02	296	1.51	900	1.00
72	3.89	123	2.58	179	2.01	300	1.50	938	0.99
73	3.85	124	2.57	180	2.00	304	1.49	978	0.98
74	3.81	125	2.55	181	1.99	308	1.48	1,023	0.97
75	3.77	126	2.54	183	1.98	313	1.47	1,071	0.96
76	3.73	127	2.52	184	1.97	317	1.46	1,125	0.95
77	3.69	128	2.51	186	1.96	321	1.45	1,184	0.94
78	3.65	129	2.50	188	1.95	326	1.44	1,250	0.93
79	3.61	130	2.48	189	1.94	331	1.43	1,324	0.92
80	3.58	131	2.47	191	1.93	336	1.42	1,406	0.91
81	3.54	132	2.46	192	1.92	341	1.41	1,500	0.90
82	3.51	133	2.44	194	1.91	346	1.40	1,607	0.89
83	3.47	134	2.43	196	1.90	352	1.39	1,731	0.88
84	3.44	135	2.42	197	1.89	357	1.38	1,875	0.87
85	3.41	136	2.41	199	1.88	363	1.37	2,045	0.86
86	3.38	137	2.39	201	1.87	369	1.36	2,250	0.85
87	3.35	138	2.38	203	1.86	375	1.35	2,500	0.84
88	3.32	139	2.37	205	1.85	381	1.34	2,813	0.83
89	3.29	140	2.36	206	1.84	388	1.33	3,214	0.82
90	3.26	141	2.35	208	1.83	395	1.32	3,750	0.81
91	3.23	142	2.34	210	1.82	402	1.31	4,500	0.80
92	3.20	143	2.32	212	1.81	409	1.30	5,625	0.79
93	3.18	144	2.31	214	1.80	417	1.29	7,500	0.78
94	3.15	145	2.30	216	1.79	425	1.28	11,250	0.77
95	3.13	146	2.29	218	1.78	433	1.27	22,500	0.76
96	3.10	147	2.28	221	1.77	441	1.26	100,000	0.75
97	3.08	148	2.27	223	1.76	450	1.25	200,000	0.7511
98	3.05	149	2.26	225	1.75	459	1.24	300,000	0.7508
99	3.03	150	2.25	227	1.74	469	1.23	400,000	0.7506
100	3.01	151	2.24	230	1.73	479	1.22	500,000	0.7505
101	2.98	152	2.23	232	1.72	489	1.21	600,000	0.7504
102	2.96	153	2.22	234	1.71	500	1.20	700,000	0.7503
103	2.94	154	2.21	237	1.70	511	1.19	800,000	0.7503
104	2.92	155	2.20	239	1.69	523	1.18	900,000	0.7503
105	2.90	156	2.19	242	1.68	536	1.17	1,000,000	0.7502
106	2.88	157	2.18	245	1.67	549	1.16		
107	2.86	158	2.17	247	1.66	563	1.15		
108	2.84	160	2.16	250	1.65	577	1.14		
109	2.82	161	2.15	253	1.64	592	1.13		
110	2.80	162	2.14	256	1.63	608	1.12		
111	2.78	163	2.13	259	1.62	625	1.11		
112	2.76	164	2.12	262	1.61	643	1.10		
113	2.74	165	2.11	265	1.60	662	1.09		
114	2.73	167	2.10	268	1.59	682	1.08		
115	2.71	168	2.09	271	1.58	703	1.07		
116	2.69	169	2.08	274	1.57	726	1.06		
117	2.68	170	2.07	278	1.56	750	1.05		
118	2.66	172	2.06	281	1.55	776	1.04		
119	2.64	173	2.05	285	1.54	804	1.03		

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Code	Description
11	NOT ASSESSD SEPARATE
12	SUBDIVIDED POST ASMT
13	IMPROVED POST SALE
14	IMPROVED POST ASMT
15	IMPRVMNT U/C AT ASMT
16	L/O ASMT - L/B SALE
17	L/B ASMT - L/O SALE
18	MULTIPLE PARCELS
19	MULTI-TOWN PROPERTY
20	MPC-CANT SELL SEPRTL
21	MPC-CAN SELL SEPRTL
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
82	DEED DATE TOO OLD
83	CEMETERY LOTS
87	XS LOCALE IN SAMPLE
88	XS PRP TYP IN SAMPLE
89	RESALE IN EQ PERIOD
90	RSA 79-A CURRENT USE
97	RSA 79-B CONSRV ESMT
98	SALE RELATD ASMT CHG
99	UNCLASSFYD EXCLUSION



## SOLAR PANELS

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

<u>Age</u>	<u>Condition Factor</u>
1-5 Years	100
6-10 Years	85
11-15 Years	70
16-20 Years	55
21-25 Years	40
25+ Years	25

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



# ***SECTION 10***

## **WATERFRONT, VIEW & BUILDING GRADE INFORMATION**

**A. WATERFRONT**

**B. VIEW REPORT**

**C. BUILDING GRADE REPORT**

**FOLLOWED BY PICTURE CATALOG**



## **A. WATERFRONT**

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

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

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

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

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

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

### **Grafton Pond (GP)**

\$250,000 Base – Indicates Average Site

Average Site

\$250,000

Normally between 300' and 600' of frontage, or good access, or mild topography, or tunnel to 45 degree view of the lake and/or hills, or a small beach.

Good Site

\$350,000

Normally between 600' and 4,000' of frontage, or good access, or mild topography, or tunnel to 90 degree view of the lake and/or hills, or a small beach.

### **Kilton Pond (KP)**

\$75,000 Base – Indicates Average Site

Kilton Pond – Site Adjustments

Poor Site

\$10,000

Typically water access for an improved or a vacant lot, or may have limited frontage (normally 50' or less), or may have very limited access, or shallow, or cove with weeds, or no beach, or a limited view of the lake, and/or hills.

Poor (+) Site	\$15,000
Typically an undeveloped, unbuildable site, or may have limited frontage (normally 50' or less), or may have limited access, or split by a road, or shallow cove frontage.	
Fair (–) Site	\$25,000
Typically an undeveloped site, or may have limited frontage (normally 50' or less), or may have limited access, or shallow cove frontage, or a tunnel view of the lake and/or hills or mountains, or the lot may be split by the road.	
Fair Site	\$40,000
Typically an undeveloped site, or may have limited frontage (normally 50' or less), or may have limited access, or shallow cove frontage, or a very small beach, or a tunnel view of the lake and/or hills or mountains.	
Below Average Site	\$50,000
Normally between 50' and 75' of frontage, or limited access, or a shallow cove, or weedy frontage, or a tunnel to 45 degree view of the lake and/or hills or mountains, or a small beach, or the lot may be split by the road.	
Average Site	\$75,000
Normally between 75' and 100' of frontage, or good access, or tunnel to 45 degree view of the lake and/or hills, or a small beach.	
Good Site	\$100,000
Normally greater than 100' of frontage, or a 90 degree or greater view of the lake and/or hills or mountains, or a private cove, or a sandy beach.	

### **Halfmoon Pond (HM Pond)**

\$50,000 Base – Indicates Average Site

#### **Halfmoon Pond – Site Adjustments**

Minimum Site	\$2,500
Typically a non-buildable lot, or may be an undeveloped site with very limited frontage, or may have very limited access, or very shallow, or cove with weeds, or steep topography. Due to a combination of these characteristics, the waterfront of a minimum site has very limited utility.	
Poor Site	\$10,000
Typically water access for an improved or a vacant lot, or may have limited frontage (normally 50' or less), or may have limited access, or shallow, or cove with weeds, or no beach, or steep topography, or a limited view of the lake, and/or hills.	
Fair Site	\$25,000
Typically an undeveloped site, or may have limited frontage (normally 50' or less), or may have limited access, or moderate topography, or shallow cove frontage, or a very small beach, or a tunnel view of the lake and/or hills or mountains.	

Below Average Site \$37,500  
Normally between 50' and 75' of frontage, or limited access, or a shallow cove, or rolling or moderate topography at the waterfront, or tunnel to 45 degree view of the lake and/or hills or mountains, or a small beach.

Average Site \$50,000  
Normally between 75' and 100' of frontage, or good access, or mild topography, or a tunnel to 45 degree view of the lake and/or hills, or a small beach.

Good Site \$75,000  
Normally greater than 100' of frontage, or mild topography, or a 90 degree or greater view of the lake and/or hills or mountains, or a private cove, or a sandy beach.

**Spectacle Pond (S Pond)**

\$150,000 Base – Indicates Average Site

Poor Site \$50,000  
Typically an undeveloped site, or may have limited frontage (normally 50' or less), or may have limited access, or moderate topography.

Below Average Site \$125,000  
Normally between 50' and 150' of frontage, or good access, or mild topography, or tunnel to 45 degree view of the lake and/or hills, or a small beach.

Average Site \$150,000  
Normally between 150' and 250' of frontage, or good access, or mild topography, or tunnel to 45 degree view of the lake and/or hills, or a small beach.

**Tewksbury Pond (T Pond)**

\$50,000 Base – Indicates Average Site

Below Average Site \$40,000  
Normally between 50' and 75' of frontage, or limited access, or mild to rolling topography, or a tunnel to 45 degree view of the lake and/or hills, or a small beach.

Average Site \$50,000  
Normally between 75' and 100' of frontage, or good access, or mild topography, or a tunnel to 45 degree view of the lake and/or hills, or a small beach.

**Whitney Pond (WP)**

\$50,000 Base – Indicates Average Site

Fair Site \$10,000  
Typically an undeveloped site, or may have limited frontage (normally 50' or less), or may have limited access, or moderate topography, or shallow cove frontage, or a tunnel view of the lake and/or hills or mountains.

Below Average Site \$25,000  
Normally between 50' and 100' of frontage, or a vacant lot, or a shallow cove, or rolling or moderate topography, or a tunnel to 45 degree view of the lake and/or hills or mountains, or a small beach.

Average Site \$50,000  
Normally between 75' and 100' of frontage, or good access, or mild topography, or a tunnel to 45 degree view of the lake and/or hills, or a small beach.

### **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, the lot being undeveloped, and the like are negative features and may reduce the condition of any site.



## Grafton Waterfront Report

Sorted By Waterfront Value



**Map Lot Sub:** 000006 000575 000023  
**Location:** NORTHWOOD ESTATES DR  
**Owner:** NORTHWOOD ESTATE ASSOCIATION  
**Waterfront Value:** \$ 0

**Condition:** 0  
**Notes:** WF



**Map Lot Sub:** 000006 000575 000001  
**Location:** 37 NORTHWOOD ESTATES DR  
**Owner:** FRANCESCHI JAMI  
**Waterfront Value:** \$ 10,000

**Condition:** 20  
**Notes:** K POND WA WF

	Date	Book/Page	Type	Price
<b>Most Recent Sale:</b>	01/15/19	4412/714	Q I	\$232,000
<b>Current Assessment:</b>				\$199,900



**Map Lot Sub:** 000006 000575 000002  
**Location:** 41 NORTHWOOD ESTATES DR  
**Owner:** BERNARD SR, GARY C  
**Waterfront Value:** \$ 10,000

**Condition:** 20  
**Notes:** K POND WA WF

	Date	Book/Page	Type	Price
<b>Most Recent Sale:</b>	11/02/18	4399/90	Q I	\$190,000
<b>Current Assessment:</b>				\$188,000





**Map Lot Sub:** 000006 000575 000003  
**Location:** 10 NORTHWOOD ESTATES DR  
**Owner:** CARTER THERESA E  
**Waterfront Value:** \$ 10,000

**Condition:** 20  
**Notes:** K POND WA WF



**Map Lot Sub:** 000006 000575 000004  
**Location:** 18 NORTHWOOD ESTATES DR  
**Owner:** SWAIN JAMES  
**Waterfront Value:** \$ 10,000

**Condition:** 20  
**Notes:** K POND WA WF



**Map Lot Sub:** 000006 000575 000005  
**Location:** NORTHWOOD ESTATES DR  
**Owner:** BRINCHEIRO VERGIL  
**Waterfront Value:** \$ 10,000

**Condition:** 20  
**Notes:** K POND WA WF



**Map Lot Sub:** 000006 000575 000006  
**Location:** NORTHWOOD ESTATES DR  
**Owner:** MATTSON DAVID  
**Waterfront Value:** \$ 10,000

**Condition:** 20  
**Notes:** K POND WA WF





**Map Lot Sub:** 000006 000575 000007  
**Location:** NORTHWOOD ESTATES DR  
**Owner:** KENYON DONALD  
**Waterfront Value:** \$ 10,000

**Condition:** 20  
**Notes:** K POND WA WF



**Map Lot Sub:** 000006 000575 000008  
**Location:** NORTHWOOD ESTATES DR  
**Owner:** GORMLEY PAUL  
**Waterfront Value:** \$ 10,000

**Condition:** 20  
**Notes:** K POND WA WF



**Map Lot Sub:** 000006 000575 000011  
**Location:** 84 NORTHWOOD ESTATES DR  
**Owner:** ISELY CLARA L  
**Waterfront Value:** \$ 10,000

**Condition:** 20  
**Notes:** K POND WA WF



**Map Lot Sub:** 000006 000575 000012  
**Location:** NORTHWOOD ESTATES DR  
**Owner:** MCALISTER ADAM D  
**Waterfront Value:** \$ 10,000

**Condition:** 20  
**Notes:** K POND WA WF





**Map Lot Sub:** 000006 000575 000013  
**Location:** NORTHWOOD ESTATES DR  
**Owner:** ISELY CLARA L  
**Waterfront Value:** \$ 10,000

**Condition:** 20  
**Notes:** K POND WA WF



**Map Lot Sub:** 000006 000575 000015  
**Location:** 122 NORTHWOOD ESTATES DR  
**Owner:** SAVELL KENNETH  
**Waterfront Value:** \$ 10,000

**Condition:** 20  
**Notes:** K POND WA WF



**Map Lot Sub:** 000006 000575 000016  
**Location:** NORTHWOOD ESTATES DR  
**Owner:** SINGER RICHARD Z  
**Waterfront Value:** \$ 10,000

**Condition:** 20  
**Notes:** K POND WA WF



**Map Lot Sub:** 000006 000575 000017  
**Location:** 140 NORTHWOOD ESTATES DR  
**Owner:** MCGUIRE, RYAN  
**Waterfront Value:** \$ 10,000

**Condition:** 20  
**Notes:** K POND WA WF





**Map Lot Sub:** 000006 000575 00010A  
**Location:** 63 NORTHWOOD ESTATES DR  
**Owner:** BOUFFARD RAYMOND A  
**Waterfront Value:** \$ 10,000

**Condition:** 20  
**Notes:** K POND WA WF



**Map Lot Sub:** 000016 000858 000000  
**Location:** 34 WHITNEY POND RD  
**Owner:** WALDO TRUSTEE DAVID  
**Waterfront Value:** \$ 10,000

**Condition:** 20  
**Notes:** WHIT POND LIM WF



**Map Lot Sub:** 00011A 000057 000000  
**Location:** KILTON POND RD  
**Owner:** AARDEMA, CYNTHIA J  
**Waterfront Value:** \$ 13,500

**Condition:** 30  
**Notes:** RBL K POND LIM WF



**Map Lot Sub:** 00011A 000237 000000  
**Location:** SPRUCE LN  
**Owner:** AVELLINO ENTERPRISES, LLC  
**Waterfront Value:** \$ 13,500

**Condition:** 30  
**Notes:** K POND UND LIM WF





**Map Lot Sub:** 00011A 000586 000000  
**Location:** SPRUCE LN  
**Owner:** SALVATORIELLO MARY ANN  
**Waterfront Value:** \$ 13,500

**Condition:** 30  
**Notes:** K POND LIM UND WF



**Map Lot Sub:** 00006P 000940 000000  
**Location:** 14 LAKESIDE ROAD  
**Owner:** MOGAN VICTORIA J  
**Waterfront Value:** \$ 14,300

**Condition:** 30  
**Notes:** K POND LIM WF



**Map Lot Sub:** 00006R 000093 000000  
**Location:** 1093 MAIN ST  
**Owner:** O'NEAL JAMES  
**Waterfront Value:** \$ 19,000

**Condition:** 40  
**Notes:** UND K POND WF



**Map Lot Sub:** 00011A 000058 000000  
**Location:** KILTON POND RD  
**Owner:** PHILBIN III, THOMAS H  
**Waterfront Value:** \$ 20,000

**Condition:** 50  
**Notes:** K POND RBL LIM WF





**Map Lot Sub:** 000011 000582 000000  
**Location:** 105 DAVIS RD  
**Owner:** IBEY REVOCABLE TRUST  
**Waterfront Value:** \$ 23,800

**Condition:** 50  
**Notes:** DTW K POND WF



**Map Lot Sub:** 00011A 000628 000000  
**Location:** 75 KILTON POND RD  
**Owner:** FOLEY JR TRUSTEE, RICHARD T  
**Waterfront Value:** \$ 23,800

**Condition:** 50  
**Notes:** RBL KPOND LIM WF



**Map Lot Sub:** 00010S 000758 000000  
**Location:** 5 SHORE RD  
**Owner:** DIXON LEON C  
**Waterfront Value:** \$ 31,900

**Condition:** 75  
**Notes:** HM POND UND WF

	<b>Date</b>	<b>Book/Page</b>	<b>Type</b>	<b>Price</b>
<b>Most Recent Sale:</b>	07/12/18	4373/986	Q I	\$92,000
<b>Current Assessment:</b>				\$102,400



**Map Lot Sub:** 00015C 000527 000000  
**Location:** TUCKER RD  
**Owner:** GUARALDI JR LEONARD A  
**Waterfront Value:** \$ 31,900

**Condition:** 75  
**Notes:** UND HM POND WF





**Map Lot Sub:** 00015C 000382 000000  
**Location:** 211 TUCKER RD  
**Owner:** EICHENBERG RICHARD C  
**Waterfront Value:** \$ 33,800

**Condition:** 75  
**Notes:** TOPO HM POND WF



**Map Lot Sub:** 00015C 000612 000000  
**Location:** TUCKER RD  
**Owner:** CUSTEAU HELEN T  
**Waterfront Value:** \$ 33,800

**Condition:** 75  
**Notes:** HM POND UND WF



**Map Lot Sub:** 00015C 000791 000000  
**Location:** HALFMOON POND RD  
**Owner:** NUTTELMAN SETH DAVID  
**Waterfront Value:** \$ 33,800

**Condition:** 75  
**Notes:** UND HM POND WF



**Map Lot Sub:** 00015C 000792 000000  
**Location:** HALFMOON POND RD  
**Owner:** NUTTELMAN SETH DAVID  
**Waterfront Value:** \$ 33,800

**Condition:** 75  
**Notes:** UND HM POND WF





**Map Lot Sub:** 00015C 000381 000000  
**Location:** HALFMOON POND RD  
**Owner:** GUARALDI LAWRENCE  
**Waterfront Value:** \$ 35,600

**Condition:** 75  
**Notes:** HM UND POND WF



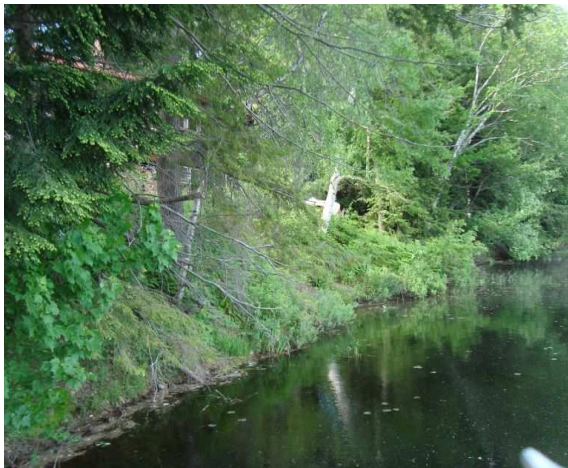
**Map Lot Sub:** 00015C 000740 000000  
**Location:** HALFMOON POND RD  
**Owner:** EICHENBERG RICHARD C  
**Waterfront Value:** \$ 35,600

**Condition:** 75  
**Notes:** UND HM POND WF



**Map Lot Sub:** 00011A 000059 000000  
**Location:** 69 KILTON POND RD  
**Owner:** PHILBIN III, THOMAS H  
**Waterfront Value:** \$ 36,000

**Condition:** 80  
**Notes:** RBL KPOND LIM WF



**Map Lot Sub:** 00011A 000455 000000  
**Location:** KILTON POND RD  
**Owner:** HUMBERSTONE TRUSTEE, DONALD A  
**Waterfront Value:** \$ 36,000

**Condition:** 80  
**Notes:** K POND UND WF





**Map Lot Sub:** 00011B 000251 000000  
**Location:** 29 BIRCH LN  
**Owner:** HUNZIKER JEFFREY  
**Waterfront Value:** \$ 40,000

**Condition:** 100  
**Notes:** K POND LIM ACC WF



**Map Lot Sub:** 00006R 000111 000000  
**Location:** 16 BEARD LN  
**Owner:** ROBERTSON, NANCY C  
**Waterfront Value:** \$ 42,500

**Condition:** 100  
**Notes:** K POND WF STAIRS



**Map Lot Sub:** 00010S 000014 000000  
**Location:** 26 SHORE RD  
**Owner:** DIOGENES, SCOTT JOHN  
**Waterfront Value:** \$ 42,500

**Condition:** 100  
**Notes:** TOPO TO HM POND WF



**Map Lot Sub:** 00010S 000458 000000  
**Location:** 288 TUCKER RD  
**Owner:** MOYLAN CORNELIUS  
**Waterfront Value:** \$ 42,500

**Condition:** 100  
**Notes:** TOPO/XS HM POND WF





**Map Lot Sub:** 000005 001231 000000  
**Location:** LEWIN RD  
**Owner:** ESTEY GISELE  
**Waterfront Value:** \$ 45,000

**Condition:** 100  
**Notes:** SPEC POND UND WF



**Map Lot Sub:** 000006 001024 000000  
**Location:** 1441 MAIN ST  
**Owner:** WOITOWICZ TRUSTEE DAVID A  
**Waterfront Value:** \$ 45,000

**Condition:** 100  
**Notes:** T POND LIM WF



**Map Lot Sub:** 00015C 000547 000000  
**Location:** 275 TUCKER RD  
**Owner:** HOULE JOSEPH D  
**Waterfront Value:** \$ 45,000

**Condition:** 100  
**Notes:** HM POND WF



**Map Lot Sub:** 000002 000545 000000  
**Location:** 1467 MAIN ST  
**Owner:** LEFEBVRE TRUSTEE, MARTHA K  
**Waterfront Value:** \$ 47,500

**Condition:** 100  
**Notes:** T POND TOPO TO WF





**Map Lot Sub:** 000002 000857 000000  
**Location:** 1469 MAIN ST  
**Owner:** BAILLARGEON ESTATE OF ROBERT  
**Waterfront Value:** \$ 47,500

**Condition:** 100  
**Notes:** T POND WF



**Map Lot Sub:** 00006R 000125 000000  
**Location:** 26 ALPS PT  
**Owner:** ERICKSON ESTATE OF DONALD H  
**Waterfront Value:** \$ 47,500

**Condition:** 100  
**Notes:** K POND WF



**Map Lot Sub:** 00006R 000807 000000  
**Location:** 1131 MAIN ST  
**Owner:** DOME JR DELBERT E  
**Waterfront Value:** \$ 47,500

**Condition:** 100  
**Notes:** K POND BELOW AVEWF



**Map Lot Sub:** 00010S 000212 000000  
**Location:** 38 SHORE RD  
**Owner:** SIMONDS DEIRDRE G  
**Waterfront Value:** \$ 47,500

**Condition:** 100  
**Notes:** HM POND WF





**Map Lot Sub:** 00010S 000263 000000  
**Location:** 78 HALFMOON POND RD  
**Owner:** BROWN YORKE J  
**Waterfront Value:** \$ 47,500

**Condition:** 100  
**Notes:** HM POND WF



**Map Lot Sub:** 00010S 000276 000000  
**Location:** 52 SHORE RD  
**Owner:** HOULKER KRISTEN E  
**Waterfront Value:** \$ 47,500

**Condition:** 100  
**Notes:** HM POND WF



**Map Lot Sub:** 00010S 000370 000000  
**Location:** 58 HALFMOON POND RD  
**Owner:** GUARALDI JR LEONARD A  
**Waterfront Value:** \$ 47,500

**Condition:** 100  
**Notes:** HM POND WF



**Map Lot Sub:** 00010S 000421 000000  
**Location:** TUCKER RD  
**Owner:** DYER REVOCABLE FAM TRUST  
**Waterfront Value:** \$ 47,500

**Condition:** 100  
**Notes:** HM POND WF





**Map Lot Sub:** 00010S 000719 000000  
**Location:** SHORE RD  
**Owner:** SANCHIRICO PAUL A  
**Waterfront Value:** \$ 47,500

**Condition:** 100  
**Notes:** HM POND WF



**Map Lot Sub:** 00011A 000453 000000  
**Location:** 83 KILTON POND RD  
**Owner:** PALMER SCOTT M  
**Waterfront Value:** \$ 47,500

**Condition:** 100  
**Notes:** K POND RBL WF



**Map Lot Sub:** 00011A 000465 000000  
**Location:** 1 CHASE CAIDEN WAY  
**Owner:** GICONDA PETER  
**Waterfront Value:** \$ 47,500

**Condition:** 100  
**Notes:** K POND XS WF WEEDS



**Map Lot Sub:** 00011A 000878 000000  
**Location:** 79 KILTON POND RD  
**Owner:** SURETTE RICHARD  
**Waterfront Value:** \$ 47,500

**Condition:** 100  
**Notes:** K POND RBL WF





**Map Lot Sub:** 00011A 000939 000000  
**Location:** 12 LAKESIDE ROAD  
**Owner:** MOGAN VICTORIA J  
**Waterfront Value:** \$ 47,500

**Condition:** 100  
**Notes:** WEEDY SHORE WF



**Map Lot Sub:** 00015C 000121 000000  
**Location:** TUCKER RD  
**Owner:** MCCADDEN SHAWN  
**Waterfront Value:** \$ 47,500

**Condition:** 100  
**Notes:** HM POND WF



**Map Lot Sub:** 00015C 000380 000000  
**Location:** HALFMOON POND RD  
**Owner:** GUARALDI LAWRENCE  
**Waterfront Value:** \$ 47,500

**Condition:** 100  
**Notes:** HM POND WF



**Map Lot Sub:** 00015C 000463 000000  
**Location:** TUCKER RD  
**Owner:** WHITIN LILI  
**Waterfront Value:** \$ 47,500

**Condition:** 100  
**Notes:** HM POND UND WF





**Map Lot Sub:** 00015C 000732 000000  
**Location:** 300 TUCKER RD  
**Owner:** MALTAIS TRUSTEE PHILIPPE J.G.  
**Waterfront Value:** \$ 47,500

**Condition:** 100  
**Notes:** HM POND WF



**Map Lot Sub:** 00015C 000957 000000  
**Location:** 273 TUCKER RD  
**Owner:** CONRAD BRUCE E  
**Waterfront Value:** \$ 47,500

**Condition:** 100  
**Notes:** HM POND WF



**Map Lot Sub:** 000011 001152 000000  
**Location:** DAVIS RD  
**Owner:** GRAFTON, TOWN OF  
**Waterfront Value:** \$ 50,000

**Condition:** 100  
**Notes:** K POND WF



**Map Lot Sub:** 000011 001160 000000  
**Location:** DAVIS RD  
**Owner:** NEW HAMPSHIRE, STATE OF  
**Waterfront Value:** \$ 50,000

**Condition:** 100  
**Notes:** K POND W/USE WF





**Map Lot Sub:** 000006 000041 000000  
**Location:** 55 TEWKSBURY POND  
**Owner:** DAVIS MILDRED  
**Waterfront Value:** \$ 56,300

**Condition:** 125  
**Notes:** WF



**Map Lot Sub:** 000006 000575 000018  
**Location:** 135 NORTHWOOD ESTATES DR  
**Owner:** TARBELL TRUSTEE KENNETH  
**Waterfront Value:** \$ 56,300

**Condition:** 125  
**Notes:** WEEDY SHORE WF



**Map Lot Sub:** 000002 000029 000000  
**Location:** 1443 MAIN ST  
**Owner:** ROY T MOGAN REV TRUST  
**Waterfront Value:** \$ 59,400

**Condition:** 125  
**Notes:** T POND WF



**Map Lot Sub:** 000006 000439 000000  
**Location:** 57 TEWKSBURY POND  
**Owner:** HILL JOSEPH L  
**Waterfront Value:** \$ 59,400

**Condition:** 125  
**Notes:** T POND WF





**Map Lot Sub:** 00011A 000038 000000  
**Location:** 27 BIRCH LN  
**Owner:** ROSS DAVID  
**Waterfront Value:** \$ 60,000

**Condition:** 150  
**Notes:** STEEP TOPO TO KPWF



**Map Lot Sub:** 00011A 000745 000000  
**Location:** 41 BIRCH LN  
**Owner:** SANFORD TRUSTEE, JEANNE A.  
**Waterfront Value:** \$ 60,000

**Condition:** 150  
**Notes:** K POND STAIRSTO WF



**Map Lot Sub:** 00011A 000899 000000  
**Location:** 37 BIRCH LN  
**Owner:** CURRAN MICHAEL  
**Waterfront Value:** \$ 60,000

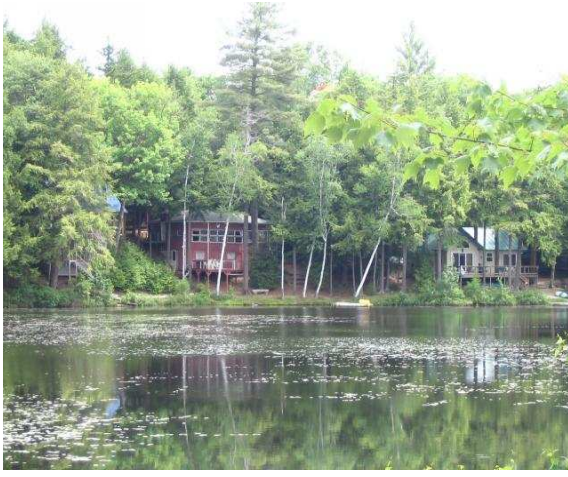
**Condition:** 150  
**Notes:** K POND STAIRSTO WF



**Map Lot Sub:** 00006R 000050 000000  
**Location:** 31 BEARD LN  
**Owner:** SHERWOOD TRUSTEE KENNETH  
**Waterfront Value:** \$ 63,800

**Condition:** 150  
**Notes:** K POND WF





**Map Lot Sub:** 00011A 000013 000000  
**Location:** 34 BIRCH LN  
**Owner:** FAIRBANKS SCOTT D  
**Waterfront Value:** \$ 63,800

**Condition:** 150  
**Notes:** K POND TOPO TO WF



**Map Lot Sub:** 00011A 000329 000000  
**Location:** 18 SPRUCE LN  
**Owner:** SALVATORIELLO MARY ANN  
**Waterfront Value:** \$ 63,800

**Condition:** 150  
**Notes:** K POND TOPO TO WF



**Map Lot Sub:** 00011A 000795 000000  
**Location:** 14 SPRUCE LN  
**Owner:** AVELLINO ENTERPRISES, LLC  
**Waterfront Value:** \$ 63,800

**Condition:** 150  
**Notes:** K POND WF



**Map Lot Sub:** 00015C 000467 000000  
**Location:** 215 TUCKER RD  
**Owner:** DOWTY TRUSTEE MARTIN E  
**Waterfront Value:** \$ 63,800

**Condition:** 150  
**Notes:** HM POND WF





**Map Lot Sub:** 000009 001043 000001  
**Location:** 84 GRIFFITH RD  
**Owner:** GRAFTON POND ASSOC  
**Waterfront Value:** \$ 67,500

**Condition:** 150  
**Notes:** WF



**Map Lot Sub:** 00006R 000049 000000  
**Location:** 20 BEARD LN  
**Owner:** RUTKOWSKI TRUSTEE DAVID A  
**Waterfront Value:** \$ 67,500

**Condition:** 150  
**Notes:** K POND WF



**Map Lot Sub:** 00011A 000444 000000  
**Location:** 25 BIRCH LN  
**Owner:** CHARBONO, MATTHEW J  
**Waterfront Value:** \$ 67,500

**Condition:** 150  
**Notes:** K POND WF



**Map Lot Sub:** 00011E 000729 000000  
**Location:** 103 DAVIS RD  
**Owner:** MERRITT MICHAEL  
**Waterfront Value:** \$ 67,500

**Condition:** 150  
**Notes:** TOPO TO KP WF





**Map Lot Sub:** 00015C 000471 000000  
**Location:** 219 TUCKER RD  
**Owner:** AUDETTE REV TRUST  
**Waterfront Value:** \$ 67,500

**Condition:** 150  
**Notes:** HM POND WF



**Map Lot Sub:** 000002 000593 000000  
**Location:** 59 HEIGHT OF LAND ROAD  
**Owner:** TEWKSGREEN LLC  
**Waterfront Value:** \$ 71,300

**Condition:** 150  
**Notes:** T POND WF



**Map Lot Sub:** 000006 000575 000020  
**Location:** 121 NORTHWOOD ESTATES DR  
**Owner:** BURNETTE MICHAEL  
**Waterfront Value:** \$ 71,300

**Condition:** 150  
**Notes:** K POND WF



**Map Lot Sub:** 00006P 000309 000000  
**Location:** 144 KILTON POND RD  
**Owner:** SWISHER JR WILLIAM P  
**Waterfront Value:** \$ 71,300

**Condition:** 150  
**Notes:** K POND WF

	Date	Book/Page	Type	Price
<b>Most Recent Sale:</b>	11/01/17	4322/16	Q I	\$235,533
<b>Current Assessment:</b>				\$277,900





**Map Lot Sub:** 00006R 000187 000000  
**Location:** 25 ALPS PT  
**Owner:** MOGAN CYNTHIA  
**Waterfront Value:** \$ 71,300

**Condition:** 150  
**Notes:** K POND WF



**Map Lot Sub:** 00006R 000187 000001  
**Location:** 16 ALPS PT  
**Owner:** WOODMAN, CHARLES E  
**Waterfront Value:** \$ 71,300

**Condition:** 150  
**Notes:** K POND WF



**Map Lot Sub:** 00006R 000776 000000  
**Location:** 12 BEARD LN  
**Owner:** LAUN WILLIAM A  
**Waterfront Value:** \$ 71,300

**Condition:** 150  
**Notes:** K POND WF



**Map Lot Sub:** 00010S 000128 000000  
**Location:** 287 TUCKER RD  
**Owner:** RUSSELL JOHN J  
**Waterfront Value:** \$ 71,300

**Condition:** 150  
**Notes:** HM POND WF W/BEACH





**Map Lot Sub:** 00011A 000454 000000  
**Location:** 86 KILTON POND RD  
**Owner:** HUMBERSTONE TRUSTEE, DONALD A  
**Waterfront Value:** \$ 71,300

**Condition:** 150  
**Notes:** K POND WF



**Map Lot Sub:** 00011A 000604 000000  
**Location:** 8 BIRCH LN  
**Owner:** GAVEL, RONALD & LAURA  
**Waterfront Value:** \$ 71,300

**Condition:** 150  
**Notes:** K POND WF



**Map Lot Sub:** 00011A 000743 000000  
**Location:** 38 BIRCH LN  
**Owner:** ROY SR. DANIEL P  
**Waterfront Value:** \$ 71,300

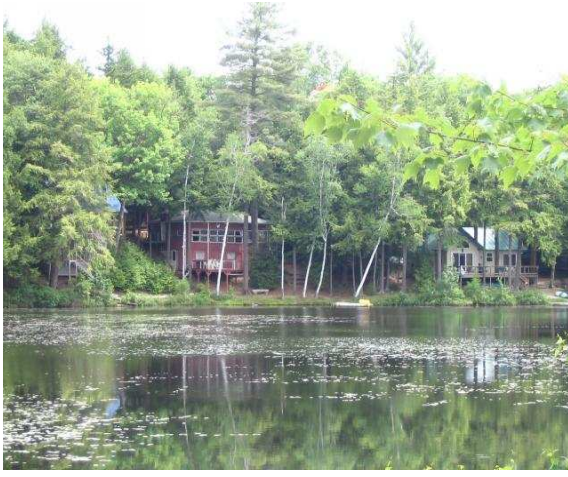
**Condition:** 150  
**Notes:** K POND WF



**Map Lot Sub:** 00011A 000787 000000  
**Location:** 52 KILTON POND RD  
**Owner:** SALVATORIELLO MARY ANN  
**Waterfront Value:** \$ 71,300

**Condition:** 150  
**Notes:** K POND WF





**Map Lot Sub:** 00011A 000956 000000  
**Location:** 36 BIRCH LN  
**Owner:** FAIRBANKS SCOTT D  
**Waterfront Value:** \$ 71,300

**Condition:** 150  
**Notes:** K POND WF



**Map Lot Sub:** 00011B 000190 000001  
**Location:** 1057 MAIN ST  
**Owner:** BARDEN MICHAEL J  
**Waterfront Value:** \$ 71,300

**Condition:** 150  
**Notes:** K POND WF



**Map Lot Sub:** 00011B 000190 000002  
**Location:** 1073 MAIN ST  
**Owner:** LANGEVIN PHILIP W  
**Waterfront Value:** \$ 71,300

**Condition:** 150  
**Notes:** K POND WF



**Map Lot Sub:** 00011B 000194 000000  
**Location:** 19 BERGERON LN  
**Owner:** BERGERON JOHN H  
**Waterfront Value:** \$ 71,300

**Condition:** 150  
**Notes:** K POND WF

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**Map Lot Sub:** 00011B 000296 000000  
**Location:** MAIN ST  
**Owner:** HUNZIKER JEFFREY  
**Waterfront Value:** \$ 71,300

**Condition:** 150  
**Notes:** K POND WF



**Map Lot Sub:** 00011B 000352 000000  
**Location:** 1037 MAIN ST  
**Owner:** MORGUNOVA NATALIA  
**Waterfront Value:** \$ 71,300

**Condition:** 150  
**Notes:** K POND WF



**Map Lot Sub:** 00011B 000601 000000  
**Location:** 983 MAIN ST  
**Owner:** MINSHALL DAVID J  
**Waterfront Value:** \$ 71,300

**Condition:** 150  
**Notes:** K POND WF

	Date	Book/Page	Type	Price
<b>Most Recent Sale:</b>	11/20/17	4326/391	Q I	\$205,000
<b>Current Assessment:</b>				\$225,500



**Map Lot Sub:** 00011B 000643 000000  
**Location:** 1019 MAIN ST  
**Owner:** MILLIKEN DEBRA A  
**Waterfront Value:** \$ 71,300

**Condition:** 150  
**Notes:** K POND WF





**Map Lot Sub:** 00011E 000614 000000  
**Location:** 4 SALLY'S POINT RD  
**Owner:** LEE ALAN D  
**Waterfront Value:** \$ 71,300

**Condition:** 150

**Notes:** K POND WF

	Date	Book/Page	Type	Price
<b>Most Recent Sale:</b>	09/05/17	4309/303	Q I	\$125,000
<b>Current Assessment:</b>				\$187,800



**Map Lot Sub:** 00015C 000083 000000  
**Location:** 88 HALFMOON POND RD  
**Owner:** BRACISKA TRUSTEE ERIC A  
**Waterfront Value:** \$ 71,300

**Condition:** 150

**Notes:** HM POND WF W/BEACH



**Map Lot Sub:** 00015C 000256 000000  
**Location:** 239 TUCKER RD  
**Owner:** MCCADDEN SHAWN  
**Waterfront Value:** \$ 71,300

**Condition:** 150

**Notes:** HM POND WF W/BEACH



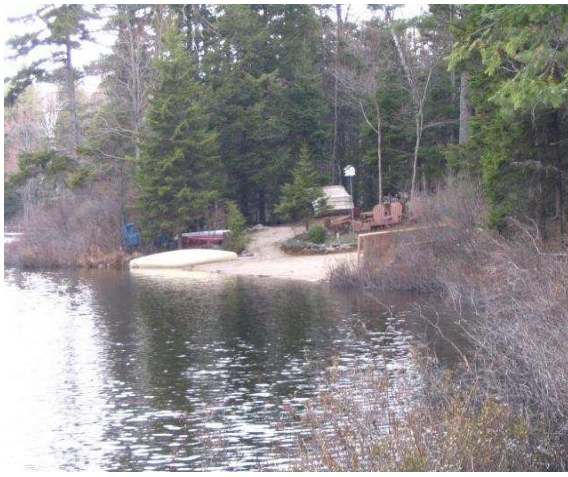
**Map Lot Sub:** 00015C 000354 000000  
**Location:** 201 TUCKER RD  
**Owner:** PLATNER N FRANCES  
**Waterfront Value:** \$ 71,300

**Condition:** 150

**Notes:** HM POND WF

	Date	Book/Page	Type	Price
<b>Most Recent Sale:</b>	11/18/19	4482/99	Q I	\$213,000
<b>Current Assessment:</b>				\$223,700





**Map Lot Sub:** 00015C 000378 000000  
**Location:** 114 HALFMOON POND RD  
**Owner:** O'MAHONY CONOR PHILIP  
**Waterfront Value:** \$ 71,300

**Condition:** 150

**Notes:** HM POND WF W/BEACH

	<b>Date</b>	<b>Book/Page</b>	<b>Type</b>	<b>Price</b>
<b>Most Recent Sale:</b>	10/20/17	4319/329	Q I	\$200,000
<b>Current Assessment:</b>				\$215,400



**Map Lot Sub:** 00015C 000611 000000

**Location:** 253 TUCKER RD

**Owner:** DEHAVEN JAMES DONALD

**Waterfront Value:** \$ 71,300

**Condition:** 150

**Notes:** HM POND WF W/BEACH



**Map Lot Sub:** 00015C 000717 000000

**Location:** 277 TUCKER RD

**Owner:** TOPOR JOHN W

**Waterfront Value:** \$ 71,300

**Condition:** 150

**Notes:** HM POND WF W/BEACH



**Map Lot Sub:** 00006R 000011 000000

**Location:** 13 LAKESIDE ROAD

**Owner:** SPENCER LISA M

**Waterfront Value:** \$ 74,400

**Condition:** 175

**Notes:** K POND WF W/VU





**Map Lot Sub:** 000006 001163 000000  
**Location:** TEWKSBURY POND  
**Owner:** NEW HAMPSHIRE, STATE OF  
**Waterfront Value:** \$ 95,000

**Condition:** 200  
**Notes:** T POND USE WF



**Map Lot Sub:** 00011A 000002 000000  
**Location:** 50 KILTON POND RD  
**Owner:** SALVATORIELLO MARY ANN  
**Waterfront Value:** \$ 95,000

**Condition:** 200  
**Notes:** K POND WF W/BEACH



**Map Lot Sub:** 00011B 000711 000000  
**Location:** 18 LAKESIDE ROAD  
**Owner:** BIDWELL, JOHN C  
**Waterfront Value:** \$ 95,000

**Condition:** 200  
**Notes:** K POND WF W/VU



**Map Lot Sub:** 000005 001017 000000  
**Location:** 116 LEWIN RD  
**Owner:** CHRISTIE LIVING TR  
**Waterfront Value:** \$ 118,800

**Condition:** 250  
**Notes:** 100' SPEC POND WF





**Map Lot Sub:** 000005 001018 000000  
**Location:** 120 LEWIN RD  
**Owner:** WILMOT CONNIE  
**Waterfront Value:** \$ 118,800

**Condition:** 250  
**Notes:** EST 100' WF



**Map Lot Sub:** 000009 000502 000000  
**Location:** 415 GRAFTON POND RD  
**Owner:** HEBARD WILLIAM  
**Waterfront Value:** \$ 118,800

**Condition:** 250  
**Notes:** G POND WF

	Date	Book/Page	Type	Price
<b>Most Recent Sale:</b>	11/05/18	4399/414	Q I	\$575,000
<b>Current Assessment:</b>				\$576,600



**Map Lot Sub:** 000005 001229 000000  
**Location:** 130 LEWIN RD  
**Owner:** ESTEY GISELE  
**Waterfront Value:** \$ 135,000

**Condition:** 300  
**Notes:** SPEC POND WF



**Map Lot Sub:** 000005 001230 000000  
**Location:** 133 LEWIN RD  
**Owner:** ESTEY GISELE  
**Waterfront Value:** \$ 135,000

**Condition:** 300  
**Notes:** SPEC POND WF



**Map Lot Sub:** 000005 000736 000000  
**Location:** 114 LEWIN RD  
**Owner:** BLANCHARD, WILLIAM B  
**Waterfront Value:** \$ 142,500

**Condition:** 300

**Notes:** 185' SPEC POND WF

	<b>Date</b>	<b>Book/Page</b>	<b>Type</b>	<b>Price</b>
<b>Most Recent Sale:</b>	06/05/20	4525/0421	Q I	\$273,000
<b>Current Assessment:</b>				\$264,700

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## **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.

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

There are 79 out of 1,495 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.





## Grafton View Report

Sorted By View Value



**Map Lot Sub:** 000012 001019 000000  
**Location:** 22 TURNPIKE RD  
**Owner:** PARRISH, MATTHEW J  
**View Value:** \$ 1,700  
**Subject:** HILLS  
**Width:** TUNNEL  
**Depth:** TOP 25  
**Distance:** CLOSE/NEAR  
**Condition:** 100  
**Notes:**



**Map Lot Sub:** 000011 000884 000001  
**Location:** 79 MANDIWOOD FARM RD  
**Owner:** HURLEY JR JOHN MICHAEL  
**View Value:** \$ 2,600  
**Subject:** HILLS  
**Width:** AVERAGE  
**Depth:** TOP 25  
**Distance:** CLOSE/NEAR  
**Condition:** 50  
**Notes:** Part Blocked VU

	Date	Book/Page	Type	Price
<b>Most Recent Sale:</b>	09/09/19	4463/610	Q I	\$278,000
<b>Current Assessment:</b>				\$244,100



**Map Lot Sub:** 000016 000027 000000  
**Location:** 222 KINSMAN RD  
**Owner:** SAUNDERS JON  
**View Value:** \$ 2,600  
**Subject:** MOUNTAINS  
**Width:** TUNNEL  
**Depth:** TOP 25  
**Distance:** DISTANT  
**Condition:** 50  
**Notes:** Part Blocked VU



**Map Lot Sub:** 00011E 000979 000003  
**Location:** DOTEN LN  
**Owner:** WIGHTMAN THOMAS  
**View Value:** \$ 2,600  
**Subject:** HILLS  
**Width:** TUNNEL  
**Depth:** TOP 25  
**Distance:** DISTANT  
**Condition:** 100  
**Notes:**



**Map Lot Sub:** 000006 000575 000014  
**Location:** 112 NORTHWOOD ESTATES DR  
**Owner:** LEE YOON M  
**View Value:** \$ 3,400  
**Subject:** HILLS  
**Width:** NARROW  
**Depth:** TOP 25  
**Distance:** CLOSE/NEAR  
**Condition:** 100  
**Notes:** 30 DEG HILLSIDE/MT



**Map Lot Sub:** 000017 000537 000000  
**Location:** 23 BARNEY HILL RD  
**Owner:** CAVAGNARO KASIE JUNE  
**View Value:** \$ 3,400  
**Subject:** HILLS  
**Width:** NARROW  
**Depth:** TOP 25  
**Distance:** CLOSE/NEAR  
**Condition:** 100  
**Notes:**



**Map Lot Sub:** 000017 000782 000002  
**Location:** 264 SARGENT HILL RD  
**Owner:** CURRAN FAMILY REV TRUST  
**View Value:** \$ 4,300  
**Subject:** MOUNTAINS  
**Width:** NARROW  
**Depth:** TOP 25  
**Distance:** DISTANT  
**Condition:** 50  
**Notes:** PART BLKD MTN VU





**Map Lot Sub:** 00011E 000947 000000  
**Location:** 56 DAVIS RD  
**Owner:** MASON KEITH G  
**View Value:** \$ 4,300  
**Subject:** MOUNTAINS  
**Width:** NARROW  
**Depth:** TOP 25  
**Distance:** DISTANT  
**Condition:** 50  
**Notes:** vu thru p-lines



**Map Lot Sub:** 000001 000034 000000  
**Location:** 85 POWELL RD  
**Owner:** BARBAGALLO TRUSTEE RONALD  
**View Value:** \$ 5,100  
**Subject:** MOUNTAINS  
**Width:** TUNNEL  
**Depth:** TOP 25  
**Distance:** DISTANT  
**Condition:** 100  
**Notes:**



**Map Lot Sub:** 000010 000387 000000  
**Location:** 386 RIDDLE HILL RD  
**Owner:** GRUNEWALD SAMANTHA R  
**View Value:** \$ 5,100  
**Subject:** HILLS  
**Width:** AVERAGE  
**Depth:** TOP 25  
**Distance:** CLOSE/NEAR  
**Condition:** 100  
**Notes:**



**Map Lot Sub:** 000011 000958 000000  
**Location:** 149 RIDDLE HILL RD  
**Owner:** WHITE FRANK J  
**View Value:** \$ 5,100  
**Subject:** HILLS  
**Width:** AVERAGE  
**Depth:** TOP 25  
**Distance:** CLOSE/NEAR  
**Condition:** 100  
**Notes:** VU



**Map Lot Sub:** 000014 000418 000000  
**Location:** 1884 NH ROUTE 4A  
**Owner:** STONE ERIC S  
**View Value:** \$ 5,100  
**Subject:** HILLS  
**Width:** AVERAGE  
**Depth:** TOP 25  
**Distance:** CLOSE/NEAR  
**Condition:** 100  
**Notes:** HILLTOP VU



**Map Lot Sub:** 000014 000648 000007  
**Location:** 300 HARDY HILL RD  
**Owner:** LAURIE, CATHERINE C  
**View Value:** \$ 5,100  
**Subject:** MOUNTAINS  
**Width:** TUNNEL  
**Depth:** TOP 25  
**Distance:** DISTANT  
**Condition:** 100  
**Notes:**



**Map Lot Sub:** 000015 000307 000000  
**Location:** BLUEBERRY HILL RD  
**Owner:** TASSINARI VINCENT R  
**View Value:** \$ 5,100  
**Subject:** MOUNTAINS  
**Width:** TUNNEL  
**Depth:** TOP 25  
**Distance:** DISTANT  
**Condition:** 100  
**Notes:** TUNNEL MTN VU



**Map Lot Sub:** 000015 001063 000000  
**Location:** 651 KINSMAN RD  
**Owner:** MATHER, JONATHAN PHILIP  
**View Value:** \$ 5,100  
**Subject:** HILLS  
**Width:** AVERAGE  
**Depth:** TOP 25  
**Distance:** CLOSE/NEAR  
**Condition:** 100  
**Notes:**





**Map Lot Sub:** 000017 000430 000000  
**Location:** 86 BARNEY HILL RD  
**Owner:** HEWITT JAY  
**View Value:** \$ 5,100  
**Subject:** HILLS  
**Width:** AVERAGE  
**Depth:** TOP 25  
**Distance:** CLOSE/NEAR  
**Condition:** 100  
**Notes:** clouds blk part vu



**Map Lot Sub:** 000011 000204 000000  
**Location:** 146 CHERRY HILL RD  
**Owner:** KETCHE ESTATE OF GERALD  
**View Value:** \$ 6,800  
**Subject:** HILLS  
**Width:** NARROW  
**Depth:** TOP 50  
**Distance:** CLOSE/NEAR  
**Condition:** 100  
**Notes:** VU



**Map Lot Sub:** 000014 000647 000000  
**Location:** 314 HARDY HILL RD  
**Owner:** CADREACT RICHARD S  
**View Value:** \$ 6,800  
**Subject:** MOUNTAINS  
**Width:** AVERAGE  
**Depth:** TOP 25  
**Distance:** DISTANT  
**Condition:** 50  
**Notes:** Part Blocked VU



**Map Lot Sub:** 000016 000211 000000  
**Location:** 274 PRESCOTT HILL RD  
**Owner:** BUSHEY ROBERT W  
**View Value:** \$ 6,800  
**Subject:** HILLS  
**Width:** NARROW  
**Depth:** TOP 50  
**Distance:** CLOSE/NEAR  
**Condition:** 100  
**Notes:**



**Map Lot Sub:** 000020 000051 000001  
**Location:** 161 KINSMAN RD  
**Owner:** FROTHINGHAM HENRY  
**View Value:** \$ 6,800  
**Subject:** HILLS  
**Width:** NARROW  
**Depth:** TOP 50  
**Distance:** CLOSE/NEAR  
**Condition:** 100  
**Notes:**



**Map Lot Sub:** 000014 000501 00000A  
**Location:** 301 HARDY HILL RD  
**Owner:** JOHNSON FREEMAN  
**View Value:** \$ 7,700  
**Subject:** HILLS  
**Width:** WIDE  
**Depth:** TOP 25  
**Distance:** CLOSE/NEAR  
**Condition:** 100  
**Notes:** PASTORAL HILL VU



**Map Lot Sub:** 000012 000769 000006  
**Location:** 90 WILD MEADOW RD  
**Owner:** LAMOUREUX TRUSTEE, DANIEL J  
**View Value:** \$ 8,500  
**Subject:** MOUNTAINS  
**Width:** NARROW  
**Depth:** TOP 25  
**Distance:** DISTANT  
**Condition:** 100  
**Notes:** VU



**Map Lot Sub:** 000015 000132 000000  
**Location:** 517 KINSMAN RD  
**Owner:** NEUFELL FRANK  
**View Value:** \$ 8,500  
**Subject:** MOUNTAINS  
**Width:** NARROW  
**Depth:** TOP 25  
**Distance:** DISTANT  
**Condition:** 100  
**Notes:** mt c vu





**Map Lot Sub:** 000015 000342 000000

**Location:** 48 LAFRENIERE LN

**Owner:** SERRA STEPHEN

**View Value:** \$ 8,500

**Subject:** MOUNTAINS

**Width:** NARROW

**Depth:** TOP 25

**Distance:** DISTANT

**Condition:** 100

**Notes:**

	Date	Book/Page	Type	Price
<b>Most Recent Sale:</b>	01/30/18	4340/841	Q V	\$33,000
<b>Current Assessment:</b>				\$34,800



**Map Lot Sub:** 000003 000517 000000

**Location:** 108 BROCK HILL RD

**Owner:** PELCZARSKI, RICHARD

**View Value:** \$ 10,200

**Subject:** MOUNTAINS

**Width:** TUNNEL

**Depth:** TOP 50

**Distance:** DISTANT

**Condition:** 100

**Notes:** M&C VU



**Map Lot Sub:** 000017 000814 000000

**Location:** 295 MAIN ST

**Owner:** D'AMBOISE JOSEPH

**View Value:** \$ 10,200

**Subject:** HILLS

**Width:** AVERAGE

**Depth:** TOP 50

**Distance:** CLOSE/NEAR

**Condition:** 100

**Notes:**



**Map Lot Sub:** 000012 000917 000000

**Location:** 190 MAIN ST

**Owner:** DUSSEAUT DONALD

**View Value:** \$ 11,900

**Subject:** HILLS

**Width:** WIDE

**Depth:** TOP 75

**Distance:** CLOSE/NEAR

**Condition:** 50

**Notes:** vu thru p-lines



**Map Lot Sub:** 000006 001052 000000  
**Location:** BULLOCK'S CROSSING  
**Owner:** CHO DONGJAE  
**View Value:** \$ 12,800 CU  
**Subject:** MOUNTAINS  
**Width:** NARROW  
**Depth:** TOP 50  
**Distance:** CLOSE/NEAR  
**Condition:** 100  
**Notes:**



**Map Lot Sub:** 000016 000169 000000  
**Location:** 292 WILLIAMS HILL RD  
**Owner:** BURRILL DAVID W  
**View Value:** \$ 13,600  
**Subject:** MOUNTAINS  
**Width:** AVERAGE  
**Depth:** TOP 25  
**Distance:** DISTANT  
**Condition:** 100  
**Notes:** VU



**Map Lot Sub:** 000016 000228 000002  
**Location:** 212 KINSMAN RD  
**Owner:** REYNOLDS BRANDON LEE  
**View Value:** \$ 13,600  
**Subject:** MOUNTAINS  
**Width:** AVERAGE  
**Depth:** TOP 25  
**Distance:** DISTANT  
**Condition:** 100  
**Notes:** Part Blocked VU

	Date	Book/Page	Type	Price
<b>Most Recent Sale:</b>	03/02/18	4346/469	Q I	\$225,800
<b>Current Assessment:</b>				\$226,500



**Map Lot Sub:** 000017 000965 000000  
**Location:** 159 SARGENT HILL RD  
**Owner:** GORMAN CHARLES  
**View Value:** \$ 13,600  
**Subject:** MOUNTAINS  
**Width:** AVERAGE  
**Depth:** TOP 25  
**Distance:** DISTANT  
**Condition:** 100  
**Notes:** MT C VU





**Map Lot Sub:** 000017 001208 000001

**Location:** MAIN ST

**Owner:** CAO CHAN T

**View Value:** \$ 13,600 CU

**Subject:** MOUNTAINS

**Width:** AVERAGE

**Depth:** TOP 50

**Distance:** DISTANT

**Condition:** 50

**Notes:** UND LOT

	Date	Book/Page	Type	Price
<b>Most Recent Sale:</b>	10/22/18	4396/231	Q V	\$39,000
<b>Current Assessment:</b>				\$50,600



**Map Lot Sub:** 000006 000456 000002

**Location:** 131 TUNNEL RD

**Owner:** FLEMING HEATHER M.

**View Value:** \$ 15,300

**Subject:** HILLS

**Width:** AVERAGE

**Depth:** TOP 75

**Distance:** CLOSE/NEAR

**Condition:** 100

**Notes:** PART BLKD HILL VU



**Map Lot Sub:** 000006 001058 000002

**Location:** 197 RAZOR HILL RD

**Owner:** JUKOSKY ANTHONY

**View Value:** \$ 15,300

**Subject:** HILLS

**Width:** AVERAGE

**Depth:** TOP 75

**Distance:** CLOSE/NEAR

**Condition:** 100

**Notes:** HILLSIDE VU



**Map Lot Sub:** 000012 000720 000001

**Location:** 225 MAIN ST

**Owner:** CARPENTER DOUGLAS C

**View Value:** \$ 15,300

**Subject:** HILLS

**Width:** AVERAGE

**Depth:** TOP 75

**Distance:** CLOSE/NEAR

**Condition:** 100

**Notes:** VU



**Map Lot Sub:** 000017 000720 00000A  
**Location:** 175 MAIN ST  
**Owner:** GRAFTON CHRISTIAN CHURCH, INC  
**View Value:** \$ 15,300  
**Subject:** HILLS  
**Width:** AVERAGE  
**Depth:** TOP 75  
**Distance:** CLOSE/NEAR  
**Condition:** 100  
**Notes:**



**Map Lot Sub:** 000017 000898 000000  
**Location:** 11 SARGENT HILL RD  
**Owner:** HAUBRICH RANDEL  
**View Value:** \$ 15,300  
**Subject:** HILLS  
**Width:** AVERAGE  
**Depth:** TOP 75  
**Distance:** CLOSE/NEAR  
**Condition:** 100  
**Notes:**



**Map Lot Sub:** 000020 000996 000000  
**Location:** 96 KINSMAN RD  
**Owner:** SMITH ANSON  
**View Value:** \$ 15,300  
**Subject:** MOUNTAINS  
**Width:** TUNNEL  
**Depth:** TOP 75  
**Distance:** DISTANT  
**Condition:** 100  
**Notes:** VU



**Map Lot Sub:** 000006 000793 000000  
**Location:** 144 TUNNEL RD  
**Owner:** BURLINGTON TRUSTEE DIANNE W  
**View Value:** \$ 16,200  
**Subject:** HILLS  
**Width:** WIDE  
**Depth:** TOP 50  
**Distance:** CLOSE/NEAR  
**Condition:** 100  
**Notes:** 90+ HILL VU





**Map Lot Sub:** 000011 000518 000000  
**Location:** 282 CHERRY HILL RD  
**Owner:** BELANGER GARY A  
**View Value:** \$ 16,200  
**Subject:** HILLS  
**Width:** WIDE  
**Depth:** TOP 50  
**Distance:** CLOSE/NEAR  
**Condition:** 100  
**Notes:** 90 PRT BLKD HLL VU



**Map Lot Sub:** 00016D 000657 000000  
**Location:** 15 PRESCOTT HILL RD  
**Owner:** MORSE REALTY TRUST  
**View Value:** \$ 16,200  
**Subject:** HILLS  
**Width:** WIDE  
**Depth:** FULL 100%  
**Distance:** CLOSE/NEAR  
**Condition:** 50  
**Notes:** PAST/HILL VU-PLine



**Map Lot Sub:** 000011 000884 000002  
**Location:** 12 MANDIWOOD FARM RD  
**Owner:** PRINCE SCOTT R  
**View Value:** \$ 17,000  
**Subject:** MOUNTAINS  
**Width:** NARROW  
**Depth:** TOP 50  
**Distance:** DISTANT  
**Condition:** 100  
**Notes:** MT C VU



**Map Lot Sub:** 000015 000414 000002  
**Location:** 528 KINSMAN RD  
**Owner:** RUSSELL STEPHANIE A  
**View Value:** \$ 17,000  
**Subject:** MOUNTAINS  
**Width:** NARROW  
**Depth:** TOP 50  
**Distance:** DISTANT  
**Condition:** 100  
**Notes:** VU



**Map Lot Sub:** 000016 000708 000000  
**Location:** 56 BEAR HOLLOW RD  
**Owner:** COLLINS, KRISTI A  
**View Value:** \$ 17,000  
**Subject:** MOUNTAINS  
**Width:** NARROW  
**Depth:** TOP 50  
**Distance:** DISTANT  
**Condition:** 100  
**Notes:**

	Date	Book/Page	Type	Price
<b>Most Recent Sale:</b>	08/17/20	4545/0781	Q I	\$280,000
<b>Current Assessment:</b>				\$259,700



**Map Lot Sub:** 000001 000429 000001  
**Location:** 560 UPPER GRAFTON RD  
**Owner:** DUFFY MICHAEL  
**View Value:** \$ 21,300  
**Subject:** MOUNTAINS  
**Width:** WIDE  
**Depth:** TOP 25  
**Distance:** DISTANT  
**Condition:** 100  
**Notes:** 90 DIST MTN/VAL VU



**Map Lot Sub:** 000002 000876 000001  
**Location:** 38 POWELL RD  
**Owner:** ROBERT CORY SCOTT  
**View Value:** \$ 21,300  
**Subject:** MOUNTAINS  
**Width:** WIDE  
**Depth:** TOP 50  
**Distance:** DISTANT  
**Condition:** 50  
**Notes:** part blkd -2 vus



**Map Lot Sub:** 000017 000426 000000  
**Location:** 81 BARNEY HILL RD  
**Owner:** RUDY MICHAEL J  
**View Value:** \$ 22,100  
**Subject:** MOUNTAINS  
**Width:** AVERAGE  
**Depth:** TOP 50  
**Distance:** DISTANT  
**Condition:** 80  
**Notes:**

	Date	Book/Page	Type	Price
<b>Most Recent Sale:</b>	10/22/19	4474/950	Q I	\$285,000
<b>Current Assessment:</b>				\$257,300





**Map Lot Sub:** 000001 000401 000001  
**Location:** 208 SPECTACLE POND RD  
**Owner:** INNES MARCY  
**View Value:** \$ 27,200  
**Subject:** MOUNTAINS  
**Width:** AVERAGE  
**Depth:** TOP 50  
**Distance:** DISTANT  
**Condition:** 100  
**Notes:** MTS/AVE/D50/DST VU



**Map Lot Sub:** 000015 000574 000000  
**Location:** 353 KINSMAN RD  
**Owner:** LEHMAN CHRISTOPHER  
**View Value:** \$ 27,200  
**Subject:** MOUNTAINS  
**Width:** AVERAGE  
**Depth:** TOP 50  
**Distance:** DISTANT  
**Condition:** 100  
**Notes:** 2TIER MT C VU



**Map Lot Sub:** 000016 000078 000000  
**Location:** 44 WILLIAMS HILL RD  
**Owner:** DARROW, ERIN M  
**View Value:** \$ 27,200  
**Subject:** MOUNTAINS  
**Width:** AVERAGE  
**Depth:** TOP 50  
**Distance:** DISTANT  
**Condition:** 100  
**Notes:** VU



**Map Lot Sub:** 000017 001208 000002  
**Location:** 52 MAIN ST  
**Owner:** LOCOCO JR ENACE J  
**View Value:** \$ 27,200  
**Subject:** MOUNTAINS  
**Width:** AVERAGE  
**Depth:** TOP 50  
**Distance:** DISTANT  
**Condition:** 100  
**Notes:** VU



**Map Lot Sub:** 000020 000228 000001  
**Location:** KINSMAN RD  
**Owner:** FROTHINGHAM HENRY  
**View Value:** \$ 27,200 CU  
**Subject:** MOUNTAINS  
**Width:** AVERAGE  
**Depth:** TOP 50  
**Distance:** DISTANT  
**Condition:** 100  
**Notes:**



**Map Lot Sub:** 000017 000720 000000  
**Location:** 201 MAIN ST  
**Owner:** GRAFTON CHRISTIAN CHURCH, INC  
**View Value:** \$ 32,300  
**Subject:** HILLS  
**Width:** WIDE  
**Depth:** TOP 75  
**Distance:** DISTANT  
**Condition:** 100  
**Notes:** PASTORAL/HILL VU



**Map Lot Sub:** 000001 000650 000000  
**Location:** 376 HEIGHT OF LAND ROAD  
**Owner:** MORAN REVOCABLE TRUST OF 98  
**View Value:** \$ 40,800  
**Subject:** MOUNTAINS  
**Width:** AVERAGE  
**Depth:** TOP 75  
**Distance:** DISTANT  
**Condition:** 100  
**Notes:**



**Map Lot Sub:** 000002 001062 000004  
**Location:** 62 DUGAN LN  
**Owner:** DUGAN DONNA J  
**View Value:** \$ 40,800  
**Subject:** MOUNTAINS  
**Width:** AVERAGE  
**Depth:** TOP 75  
**Distance:** DISTANT  
**Condition:** 100  
**Notes:** MTN VALLEY VU





**Map Lot Sub:** 000010 000061 000000  
**Location:** 671 RIDDLE HILL RD  
**Owner:** LODI MARK  
**View Value:** \$ 40,800  
**Subject:** MOUNTAINS  
**Width:** AVERAGE  
**Depth:** TOP 75  
**Distance:** DISTANT  
**Condition:** 100  
**Notes:** VU



**Map Lot Sub:** 000015 000053 000001  
**Location:** 107 LIVINGSTON HILL RD  
**Owner:** LEES DANIEL A  
**View Value:** \$ 40,800  
**Subject:** MOUNTAINS  
**Width:** AVERAGE  
**Depth:** TOP 75  
**Distance:** DISTANT  
**Condition:** 100  
**Notes:** 45+ MT C VU



**Map Lot Sub:** 000015 000316 000000  
**Location:** 252 KINSMAN RD  
**Owner:** GIBSON STEVEN H  
**View Value:** \$ 40,800  
**Subject:** MOUNTAINS  
**Width:** AVERAGE  
**Depth:** TOP 75  
**Distance:** DISTANT  
**Condition:** 100  
**Notes:** VU



**Map Lot Sub:** 000011 001180 000000  
**Location:** 158 DRAGON CREEK LN  
**Owner:** CONNOLLY, JAMES  
**View Value:** \$ 42,500  
**Subject:** MOUNTAINS  
**Width:** WIDE  
**Depth:** TOP 50  
**Distance:** DISTANT  
**Condition:** 100  
**Notes:** MTN/VAL VU



**Map Lot Sub:** 000015 000015 000000  
**Location:** 128 BLUEBERRY HILL RD  
**Owner:** BRIGGS TRUSTEE, LAURA S  
**View Value:** \$ 42,500  
**Subject:** MOUNTAINS  
**Width:** WIDE  
**Depth:** TOP 50  
**Distance:** DISTANT  
**Condition:** 100  
**Notes:** VU

	Date	Book/Page	Type	Price
<b>Most Recent Sale:</b>	06/05/18	4365/310	Q I	\$150,000
<b>Current Assessment:</b>				\$119,900



**Map Lot Sub:** 000016 000338 002-04  
**Location:** 25 BEAR HOLLOW RD  
**Owner:** KRSIEAN MICHAEL  
**View Value:** \$ 42,500  
**Subject:** MOUNTAINS  
**Width:** WIDE  
**Depth:** TOP 50  
**Distance:** DISTANT  
**Condition:** 100  
**Notes:** WID/MTN/DST

	Date	Book/Page	Type	Price
<b>Most Recent Sale:</b>	11/27/17	4327/194	Q I	\$370,000
<b>Current Assessment:</b>				\$371,500



**Map Lot Sub:** 000017 000441 000002  
**Location:** 312 SARGENT HILL RD  
**Owner:** KULIGOSKI STEVEN E  
**View Value:** \$ 42,500  
**Subject:** MOUNTAINS  
**Width:** WIDE  
**Depth:** TOP 50  
**Distance:** DISTANT  
**Condition:** 100  
**Notes:** VU



**Map Lot Sub:** 000017 000969 000000  
**Location:** 169 SARGENT HILL RD  
**Owner:** O'MARA, JAMES A  
**View Value:** \$ 42,500  
**Subject:** MOUNTAINS  
**Width:** WIDE  
**Depth:** TOP 50  
**Distance:** DISTANT  
**Condition:** 100  
**Notes:** 90 + MTC VU





**Map Lot Sub:** 000015 000333 000000  
**Location:** 205 BLUEBERRY HILL RD  
**Owner:** REARDON KEVIN  
**View Value:** \$ 54,400  
**Subject:** MOUNTAINS  
**Width:** AVERAGE  
**Depth:** FULL 100%  
**Distance:** DISTANT  
**Condition:** 100  
**Notes:** 45+ 2 TIER MTN VU



**Map Lot Sub:** 000006 000154 000001  
**Location:** 325 BULLOCK'S CROSSING  
**Owner:** CHO DONGJAE  
**View Value:** \$ 63,800  
**Subject:** MOUNTAINS  
**Width:** WIDE  
**Depth:** TOP 75  
**Distance:** DISTANT  
**Condition:** 100  
**Notes:** MT C VU

	Date	Book/Page	Type	Price
<b>Most Recent Sale:</b>	04/06/20	4509/860	Q I	\$770,000
<b>Current Assessment:</b>				\$590,800



**Map Lot Sub:** 000007 000846 000000  
**Location:** 364 TURNPIKE RD  
**Owner:** BERGAMINI DANIEL A  
**View Value:** \$ 63,800  
**Subject:** MOUNTAINS  
**Width:** WIDE  
**Depth:** TOP 75  
**Distance:** DISTANT  
**Condition:** 100  
**Notes:** MT C VU



**Map Lot Sub:** 000007 001157 000000  
**Location:** 107 BROCK HILL RD  
**Owner:** GBS TREE FARM LLC  
**View Value:** \$ 63,800  
**Subject:** MOUNTAINS  
**Width:** WIDE  
**Depth:** TOP 75  
**Distance:** DISTANT  
**Condition:** 100  
**Notes:** VU



**Map Lot Sub:** 000011 000004 000000  
**Location:** 123 CHERRY HILL RD  
**Owner:** COLLINS, JOHN E  
**View Value:** \$ 63,800  
**Subject:** MOUNTAINS  
**Width:** WIDE  
**Depth:** TOP 75  
**Distance:** DISTANT  
**Condition:** 100  
**Notes:** VU

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**Map Lot Sub:** 000015 000853 000001  
**Location:** 301 KINSMAN RD  
**Owner:** ERNSTROM EDWARD K  
**View Value:** \$ 63,800  
**Subject:** MOUNTAINS  
**Width:** WIDE  
**Depth:** TOP 75  
**Distance:** DISTANT  
**Condition:** 100  
**Notes:** VU

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**Map Lot Sub:** 000015 000275 000A-3  
**Location:** 509 KINSMAN RD  
**Owner:** DICKSON RYAN  
**View Value:** \$ 68,000  
**Subject:** MOUNTAINS  
**Width:** AVERAGE  
**Depth:** FULL 100%  
**Distance:** EXTREME DISTANT  
**Condition:** 100  
**Notes:**

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**Map Lot Sub:** 000020 000356 000000  
**Location:** 105 FOWLER RD  
**Owner:** GRAY TRUST, CHESTER L.  
**View Value:** \$ 68,000  
**Subject:** MOUNTAINS  
**Width:** PANORAMIC  
**Depth:** TOP 50  
**Distance:** DISTANT  
**Condition:** 100  
**Notes:** VU

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**Map Lot Sub:** 000005 000400 000000  
**Location:** 213 SPECTACLE POND RD  
**Owner:** HERSCHEL GAIL  
**View Value:** \$ 85,000  
**Subject:** MOUNTAINS  
**Width:** WIDE  
**Depth:** FULL 100%  
**Distance:** DISTANT  
**Condition:** 100  
**Notes:** VU



**Map Lot Sub:** 000016 000301 000000  
**Location:** 72 WILLIAMS HILL RD  
**Owner:** FIENBERG RICHARD T  
**View Value:** \$ 102,000  
**Subject:** MOUNTAINS  
**Width:** PANORAMIC  
**Depth:** TOP 75  
**Distance:** DISTANT  
**Condition:** 100  
**Notes:** VU

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## **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.



**B5 -- AVG-50 (000021 000361 002-01)**



**B4 -- AVG-40 (000002 000545 000000)**



**B4 -- AVG-40 (000011 001053 000000)**



**B3 -- AVG-30 (000007 000663 000001)**



**B3 -- AVG-30 (000013 000830 000000)**



**B3 -- AVG-30 (000015 000299 000000)**





**B2 -- AVG-20 (000015 000327 000000)**



**B2 -- AVG-20 (000016 000432 000000)**



**B2 -- AVG-20 (000015 000146 000000)**



**B1 -- AVG-10 (000021 000639 000008)**



**B1 -- AVG-10 (00011E 000785 000001)**



**B1 -- AVG-10 (000012 000642 000000)**





**A0 -- AVG (000012 000656 000004)**



**A0 -- AVG (000011 000101 000000)**



**A0 -- AVG (000011 000203 000000)**



**A0 -- AVG (000005 000736 000000)**



**A1 -- AVG+10 (000002 000817 000000)**



**A1 -- AVG+10 (000006 000168 000002)**





**A1 -- AVG+10 (000006 000575 000001)**



**A1 -- AVG+10 (000007 000288 000000)**



**A2 -- AVG+20 (000006 000456 000003)**



**A2 -- AVG+20 (00006R 000050 000000)**



**A2 -- AVG+20 (000017 000426 000000)**



**A3 -- AVG+30 (000017 000814 000000)**





A3 -- AVG+30 (00016D 000345 000000)



A3 -- AVG+30 (000001 000108 000001)



A4 -- EXC (000011 000521 000000)



A4 -- EXC (000006 001059 000000)



A4 -- EXC (000020 000356 000000)



A5 -- EXC+10 (000006 000154 000001)



# ***SECTION 11***

## **PUBLIC UTILITY VALUATION**



## **PUBLIC UTILITY VALUATION**

As New Hampshire law, HB700, dictates how all “distribution assets” of a public utility are to be assessed, all utilities are first classified and/or separated into three categories, as follows:

**1. Distribution Assets**

All assets used to distribute and deliver the service to the user.

**2. Transmission Assets**

These are assets used to send the power, water, gas or oil from generation point to point across state or country to a point wherein a distribution system takes over to deliver to the user.

**3. Generation Assets**

As the name implies, this is all the assets used for generation and/or to create the service being transmitted elsewhere or distributed locally.

For the years of 2020 thru 2024, the law provides a phased in use of HB700. What this means is that in 2020, each municipality will use 80% of the 2018 MS-1 reported utility value plus 20% of the HB700 value. In 2021, each municipality will use 60% of the 2018 MS-1 reported utility value plus 40% of the HB700 value, then 40-60, 20-80 and in 2025 100% HB700 value. This applies only to the distribution assets of all public utilities.

**Distribution assets** will be valued based on HB700 which requires the assessor to annually combine 70% of the original cost and 30% of the netbook value for Electric and Oil or Gas Pipelines. That total is then multiplied by 1.03 for the use of the Public Right-of-Way, to arrive at the taxable value.

For public Water Utilities, HB700 requires the assessor to annually combine 25% of the original costs and 75% of the netbook value. That total is then multiplied by 1.03 for the use of the Public Right-of-Way, to arrive at the taxable value.

**Transmission assets** will be valued based on the Replacement Cost New approach to value using the original cost data and year in service provided, but with the utility and the Whitman, Requardt & Associates, LLP Handy-Whitman Index of Public Utility Construction Costs. This is a well-recognized authority in cost trending that uses data from across the country and is updated annually. It is proprietary and copy protected for which Avitar holds and maintains a license to use.

**Generation assets** will be valued by either the Income Approach to Value, if data is available or based on the Replacement Cost New approach to value using the original cost data and year in service provided, but with the utility and the Whitman, Requardt & Associates, LLP Handy-Whitman Index of Public Utility Construction Costs. This is a well-recognized authority in cost trending that uses data from across the country and is updated annually. It is proprietary and copy protected for which Avitar holds and maintains a license to use.

Or when possible, both approaches are used, with the assessor determining the final opinion of value being one or the other or a combination of both and noting such on the assessment record card.

Once values are established, the years prior median equalization ratio is applied to arrive at the final assessed value. This ensures all of the utilities distribution, transmission and generation assets are consistently and equitably assessed.



PA-81

**ELECTRIC UTILITY COMPANY REPORT OF UTILITY COMPANY ASSETS**

TO BE FILED BY ALL ELECTRIC DISTRIBUTION COMPANIES BY MAY 1, 2020

(See RSA 72:8-d; N.H. Admin. Rule, Rev 1907)

**TAX YEAR 2020**

GRAFTON

**Municipality****A. INFORMATION.**

Name of Utility Company (DBA):	Liberty Utilities (GSE) Corp
Name of Owner:	
Business Address:	15 Buttrick Road, Londonderry, NH 03053
Billing Address (if different):	
Authorized Agent and Title:	Cynthia Trottier, Director Finance, East Region
Agent's Phone Number:	603-216-3539
Agent's E-mail:	cynthia.trottier@libertyutilities.com

**B. SUMMARY.** See RSA 72:8-d, VI(a)(1). **LINE 1(a) TO BE COMPLETED BY ASSESSING OFFICIALS.**

	Utility Company Assets (a)	Formula (b)	Value (c)
(1) Final Locally Assessed Value	69,894		
(2) 2018 Adjustment (sec. D, line 7(c))	-326		
(3) <b>TAX YEAR 2018</b> (add lines 1 and 2)	69,568	80%	55,655
(4) <b>TAX YEAR 2020</b> (sec. C, line 5(c))	32,180	20%	6,436
<b>(5) TAX YEAR 2020 VALUE OF UTILITY COMPANY ASSETS*</b> (add lines (3)(c) and (4)(c))			<b>62,091</b>

\* before equalization, if required by Rev 1907.04.

**C. TAX YEAR 2020.** See RSA 72:8-d, II(c).

	Utility Company Assets (a)	Formula (b)	Value (c)
(1) Original Cost (sec. E, line 24(b))	36,803	70%	25,762
(2) Net Book Value (sec. E, line 24(d))	18,268	30%	5,480
<b>(3) Weighted Average</b> (add lines (1)(c) and (2)(c))			<b>31,243</b>
(4) Public Rights of Way (multiply line (3)(c) by line (4)(b))		3%	937
<b>(5) TOTAL</b> (add lines (3)(c) and (4)(c))			<b>32,180</b>

**D. TAX YEAR 2018 ADJUSTMENT.** See RSA 72:8-d, VI(a)(5).

	Original Cost (a)	Net Book Value (b)	Weighted Average (c)
(1) Tax Year 2020 (sec. E, line 24)	36,803	18,268	
(2) Tax Year 2018 (Form PA-84-E, line 8)	36,964	18,946	
(3) Change (subtract line 2 from line 1)	-161	-678	
(4) RSA 72:8-d, II(a)(1) Formula	70%	30%	
(5) Adjustment (multiply line 3 by line 4)	-113	-203	-316
(6) Public Rights of Way (multiply line (5)(c) by line 6(b))		3%	-9
<b>(7) TOTAL</b> (add lines (5)(c) and (6)(c))			<b>-326</b>

**GENERAL INFORMATION****WHO MUST FILE**

Form PA-81 must be completed and filed each year by all electric utility companies owning or possessing utility company assets as defined in RSA 72:8-d, I.

**WHEN AND WHERE TO FILE**

Form PA-81 must be completed and filed by May 1 with the assessing officials of each municipality where any utility company assets are located. A completed copy of each form must be filed with the New Hampshire Department of Revenue Administration ("Department"). For further filing instructions, please contact the assessing officials, or the Department's Utility Tax Appraiser at (603) 230-5950, as applicable.

**INSTRUCTIONS FOR COMPLETING FORM**

Sections A and E must be completed. For Section E, list all utility property owned or possessed and located within the municipality as of December 31 in the appropriate line, as accounted for in accordance with U.S. Federal Energy Regulatory Commission (FERC) Form 1.

Sections B, C and D will automatically calculate based on the values reported in Section E and on Form PA-84-E, except Section B, line 1(a).

This line must be completed by the assessing officials. All line references refer to lines in the same form/section, unless specifically indicated otherwise.



OWNER INFORMATION				SALES HISTORY				PICTURE							
LIBERTY UTILITIES				Date		Book		Page		Type		Price		Grantor	
ATT: LINDA DOERING															
15 BUTTRICK RD															
LONDONDERY, NH 03053															
LISTING HISTORY															
04/01/20 LMUL															
08/19/15 GRPR															

PICTURE		OWNER		TAXABLE DISTRICTS		BUILDING DETAILS	
		LIBERTY UTILITIES ATT: LINDA DOERING 15 BUTTRICK RD  LONDONDERRY, NH 03053		District Percentage		Model: Roof: Ext: Int: Floor: Heat:  Bedrooms: Baths: Extra Kitchens: A/C: Quality: Com. Wall: Stories:	
		PERMITS		Notes		Base Type:	
Date	Permit ID	Permit Type					
<div></div>						BUILDING SUB AREA DETAILS	
						2020 BASE YEAR BUILDING VALUATION	
						Year Built:	
						Condition For Age:	
						Physical:	
						Functional:	
						Economic:	
						Temporary:	
						%	
						%	

PA-81

**ELECTRIC UTILITY COMPANY REPORT OF UTILITY COMPANY ASSETS**

TO BE FILED BY ALL ELECTRIC DISTRIBUTION COMPANIES BY MAY 1, 2020

(See RSA 72:8-d; N.H. Admin. Rule, Rev 1907)

**TAX YEAR 2020**

GRAFTON

**Municipality****A. INFORMATION.**

Name of Utility Company (DBA):	NHEC
Name of Owner:	
Business Address:	579 TENNY MOUNTAIN HIGHWAY, PLYMOUTH, NH 03264-3154
Billing Address (if different):	
Authorized Agent and Title:	KAREN HANKS, FINANCIAL ANALYST
Agent's Phone Number:	603-536-8788
Agent's E-mail:	HANKSK@NHEC.COM

**B. SUMMARY.** See RSA 72:8-d, VI(a)(1). **LINE 1(a) TO BE COMPLETED BY ASSESSING OFFICIALS.**

	Utility Company Assets (a)	Formula (b)	Value (c)
(1) Final Locally Assessed Value	2,211,809		
(2) 2018 Adjustment (sec. D, line 7(c))	172,693		
(3) <b>TAX YEAR 2018</b> (add lines 1 and 2)	2,384,502	80%	1,907,602
(4) <b>TAX YEAR 2020</b> (sec. C, line 5(c))	2,105,480	20%	421,096
<b>(5) TAX YEAR 2020 VALUE OF UTILITY COMPANY ASSETS*</b> (add lines (3)(c) and (4)(c))			<b>2,328,698</b>

\* before equalization, if required by Rev 1907.04.

**C. TAX YEAR 2020.** See RSA 72:8-d, II(c).

	Utility Company Assets (a)	Formula (b)	Value (c)
(1) Original Cost (sec. E, line 24(b))	2,283,715	70%	1,598,601
(2) Net Book Value (sec. E, line 24(d))	1,485,184	30%	445,555
<b>(3) Weighted Average</b> (add lines (1)(c) and (2)(c))			2,044,156
(4) Public Rights of Way (multiply line (3)(c) by line (4)(b))		3%	61,325
<b>(5) TOTAL</b> (add lines (3)(c) and (4)(c))			2,105,480

**D. TAX YEAR 2018 ADJUSTMENT.** See RSA 72:8-d, VI(a)(5).

	Original Cost (a)	Net Book Value (b)	Weighted Average (c)
(1) Tax Year 2020 (sec. E, line 24)	2,283,715	1,485,184	
(2) Tax Year 2018 (Form PA-84-E, line 8)	2,161,623	1,211,187	
(3) Change (subtract line 2 from line 1)	122,092	273,997	
(4) RSA 72:8-d, II(a)(1) Formula	70%	30%	
(5) Adjustment (multiply line 3 by line 4)	85,464	82,199	167,664
(6) Public Rights of Way (multiply line (5)(c) by line 6(b))		3%	5,030
<b>(7) TOTAL</b> (add lines (5)(c) and (6)(c))			172,693

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**WHEN AND WHERE TO FILE**

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**INSTRUCTIONS FOR COMPLETING FORM**

Sections A and E must be completed. For Section E, list all utility property owned or possessed and located within the municipality as of December 31 in the appropriate line, as accounted for in accordance with U.S. Federal Energy Regulatory Commission (FERC) Form 1.

Sections B, C and D will automatically calculate based on the values reported in Section E and on Form PA-84-E, except Section B, line 1(a).

This line must be completed by the assessing officials. All line references refer to lines in the same form/section, unless specifically indicated otherwise.



OWNER INFORMATION				SALES HISTORY				PICTURE					
NH ELECTRIC CO-OP  579 TENNEY MTN HWY  PLYMOUTH, NH 03264				Date	Book	Page	Type	Price	Grantor				
LISTING HISTORY				NOTES									
04/01/20	LMUL			EFF 4/20 TOWNWIDE UPDATE OF VALUES, VALUES UPDATED PER HB700									
08/19/15	GRPR												
08/29/12	GRPR												
MUNICIPAL SOFTWARE BY AVITAR													
GRAFTON ASSESSING OFFICE													
PARCEL TOTAL TAXABLE VALUE													
Year	Building	Features	Land										
2018	\$ 0	\$ 2,079,100	\$ 0	Parcel Total: \$ 2,079,100									
2019	\$ 0	\$ 2,079,100	\$ 0	Parcel Total: \$ 2,079,100									
2020	\$ 0	\$ 2,051,600	\$ 0	Parcel Total: \$ 2,051,600									
LAND VALUATION													
Zone: RES    RESIDENTIAL    Minimum Acreage: 2.00    Minimum Frontage: 200				Site:				Driveway:					
Land Type    UTILITY-ELEC    Neighborhood: E				Cond				Ad Valorem    SPI    R    Tax Value    Notes					





PA-81

**ELECTRIC UTILITY COMPANY REPORT OF UTILITY COMPANY ASSETS**

TO BE FILED BY ALL ELECTRIC DISTRIBUTION COMPANIES BY MAY 1, 2020  
(See RSA 72:8-d; N.H. Admin. Rule, Rev 1907)

**TAX YEAR 2020**

GRAFTON

**Municipality**

**A. INFORMATION.**

Name of Utility Company (DBA):	PUBLIC SERVICES CO OF NH
Name of Owner:	
Business Address:	PO BOX 270, HARTFORD, CT 06341
Billing Address (if different):	
Authorized Agent and Title:	RICHARD HEITZ, TAX MANAGER
Agent's Phone Number:	860-655-2746
Agent's E-mail:	richard.heizt@eversource.com

**B. SUMMARY.** See RSA 72:8-d, VI(a)(1). **LINE 1(a) TO BE COMPLETED BY ASSESSING OFFICIALS.**

	Utility Company Assets (a)	Formula (b)	Value (c)
(1) Final Locally Assessed Value	1,470,851		
(2) 2018 Adjustment (sec. D, line 7(c))	120,700		
(3) <b>TAX YEAR 2018</b> (add lines 1 and 2)	1,591,551	80%	1,273,241
(4) <b>TAX YEAR 2020</b> (sec. C, line 5(c))	1,162,988	20%	232,598
<b>(5) TAX YEAR 2020 VALUE OF UTILITY COMPANY ASSETS*</b> (add lines (3)(c) and (4)(c))			<b>1,505,838</b>

\* before equalization, if required by Rev 1907.04.

**C. TAX YEAR 2020.** See RSA 72:8-d, II(c).

	Utility Company Assets (a)	Formula (b)	Value (c)
(1) Original Cost (sec. E, line 24(b))	1,252,801	70%	876,961
(2) Net Book Value (sec. E, line 24(d))	840,512	30%	252,154
<b>(3) Weighted Average</b> (add lines (1)(c) and (2)(c))			1,129,114
(4) Public Rights of Way (multiply line (3)(c) by line (4)(b))		3%	33,873
<b>(5) TOTAL</b> (add lines (3)(c) and (4)(c))			1,162,988

**D. TAX YEAR 2018 ADJUSTMENT.** See RSA 72:8-d, VI(a)(5).

	Original Cost (a)	Net Book Value (b)	Weighted Average (c)
(1) Tax Year 2020 (sec. E, line 24)	1,252,801	840,512	
(2) Tax Year 2018 (Form PA-84-E, line 8)	1,141,115	710,498	
(3) Change (subtract line 2 from line 1)	111,686	130,014	
(4) RSA 72:8-d, II(a)(1) Formula	70%	30%	
(5) Adjustment (multiply line 3 by line 4)	78,180	39,004	117,184
(6) Public Rights of Way (multiply line (5)(c) by line 6(b))		3%	3,516
<b>(7) TOTAL</b> (add lines (5)(c) and (6)(c))			120,700

**GENERAL INFORMATION**

**WHO MUST FILE**

Form PA-81 must be completed and filed each year by all electric utility companies owning or possessing utility company assets as defined in RSA 72:8-d, I.

**WHEN AND WHERE TO FILE**

Form PA-81 must be completed and filed by May 1 with the assessing officials of each municipality where any utility company assets are located. A completed copy of each form must be filed with the New Hampshire Department of Revenue Administration ("Department"). For further filing instructions, please contact the assessing officials, or the Department's Utility Tax Appraiser at (603) 230-5950, as applicable.

**INSTRUCTIONS FOR COMPLETING FORM**

Sections A and E must be completed. For Section E, list all utility property owned or possessed and located within the municipality as of December 31 in the appropriate line, as accounted for in accordance with U.S. Federal Energy Regulatory Commission (FERC) Form 1.

Sections B, C and D will automatically calculate based on the values reported in Section E and on Form PA-84-E, except Section B, line 1(a).

This line must be completed by the assessing officials. All line references refer to lines in the same form/section, unless specifically indicated otherwise.



OWNER INFORMATION		SALES HISTORY		
PUBLIC SERVICE CO OF NH D/B/A EVERSOURCE ENERGY PO BOX 270		Date	Book	Page
		Type	Type	Price Grantor

HARTFORD, CT 06141-0270

LISTING HISTORY

NOTES

04/01/20 LMUL  
08/19/15 GRPR  
EFF 4/20 TOWNWIDE UPDATE OF VALUES, VALUES UPDATED PER HB700

EXTRA FEATURES VALUATION

MUNICIPAL SOFTWARE BY AVITAR

Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes
UTILITY-DISTRIBUTION	1,326,600		100	1.00	100	1,326,600	
						1,326,600	

GRAFTON ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE			
Year	Building	Features	Land
2018	\$ 0	\$ 1,382,600	\$ 0
Parcel Total: \$ 1,382,600			
2019	\$ 0	\$ 1,382,600	\$ 0
Parcel Total: \$ 1,382,600			
2020	\$ 0	\$ 1,326,600	\$ 0
Parcel Total: \$ 1,326,600			

LAND VALUATION

LAST REVALUATION: 2020

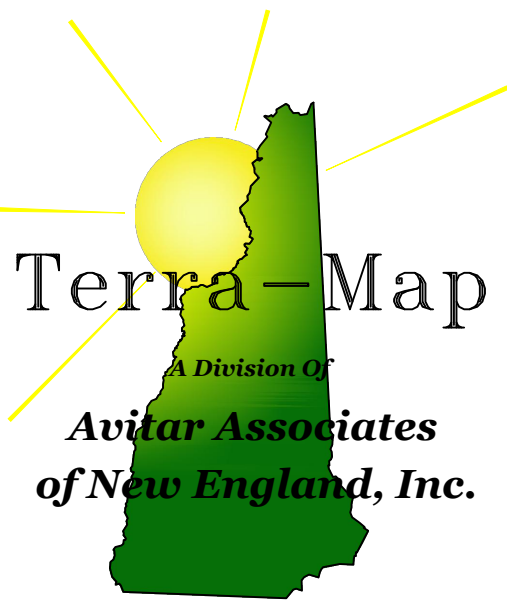
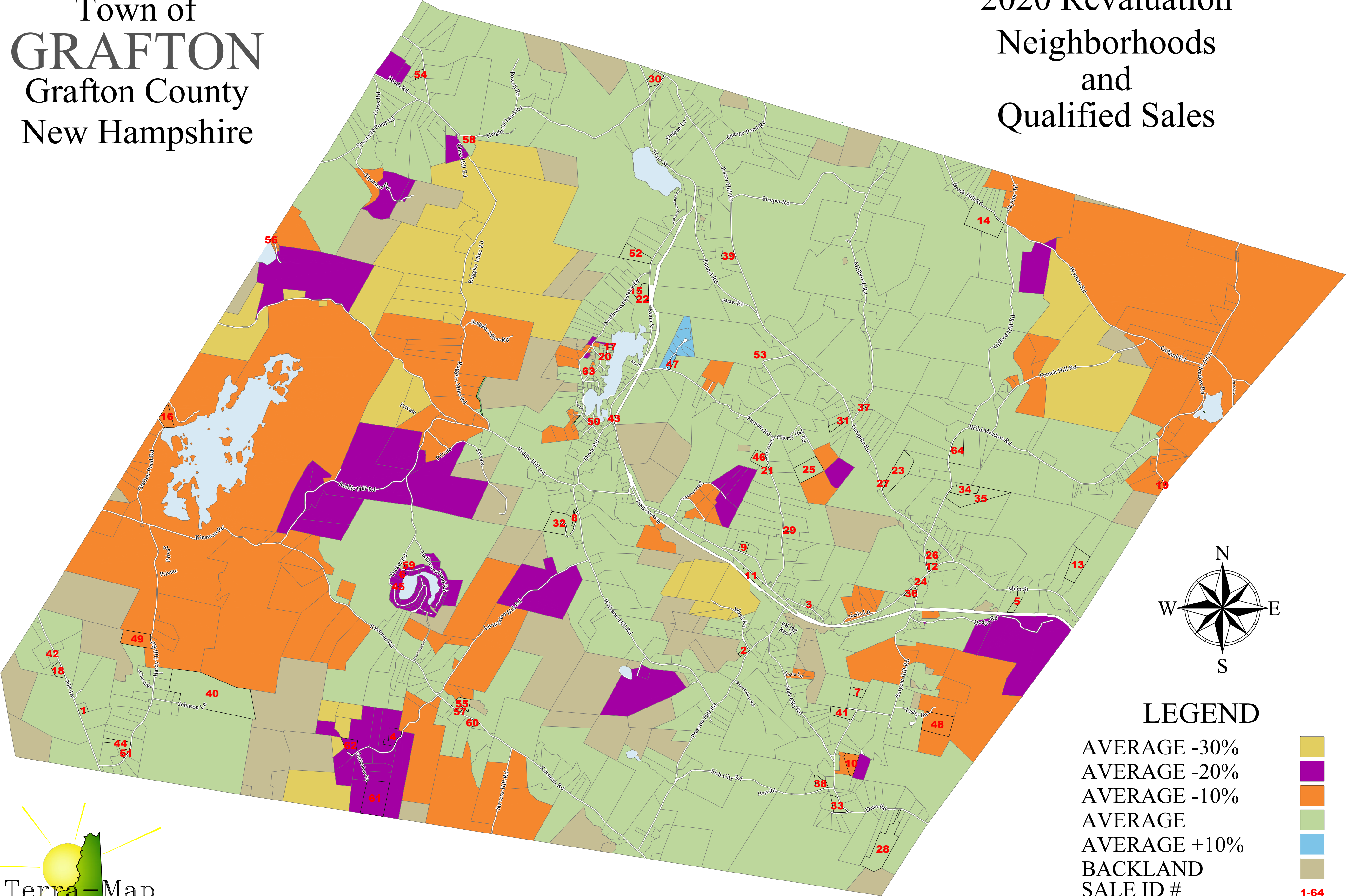
Zone: RES	RESIDENTIAL	Minimum Acreage: 2.00	Minimum Frontage: 200	Site:	Driveway:	Road:
Land Type	UTILITY-ELEC	Neighborhood: E		Cond	Ad Valorem	SPI R Tax Value Notes

0 ac

PICTURE		OWNER		TAXABLE DISTRICTS		BUILDING DETAILS	
		PUBLIC SERVICE CO OF NH D/B/A EVERSOURCE ENERGY PO BOX 270  HARTFORD, CT 06141-0270		District	Percentage	Model: Roof: Ext: Int: Floor: Heat:  Bedrooms: A/C: Quality: Com. Wall: Stories:	
						Baths: Extra Kitchens: Fixtures: Fireplaces: Generators:	
				PERMITS			
Date		Permit ID	Permit Type	Notes		Base Type:	
						BUILDING SUB AREA DETAILS	
						2020 BASE YEAR BUILDING VALUATION	
						Year Built: Condition For Age: Physical: Functional: Economic: Temporary:  %	
						%	

Town of  
**GRAFTON**  
Grafton County  
New Hampshire

2020 Revaluation  
Neighborhoods  
and  
Qualified Sales





SALE ID #	PID	DATED	BOOK	PAGE	QUAL	PRICE	GRANTOR
1	000014000573000000	2018-04-03	4351	489	Q	\$ 129,000.00	CAVANAUGH, DAVID P
2	000016000515000000	2018-04-23	4355	106	Q	\$ 99,000.00	KENYON REV TRUST, MERLE & JANE
3	00016D000345000000	2018-05-11	4359	692	Q	\$ 185,000.00	MCKINNEY MICHAEL A
4	000015000015000000	2018-06-05	4365	310	Q	\$ 150,000.00	AYRES SHEILA C
5	000017000233000001	2018-06-26	4370	143	Q	\$ 27,000.00	KENYON, MERLE
6	00010S000758000000	2018-07-12	4373	986	Q	\$ 92,000.00	MCKEON LEWIS
7	000017000441001-02	2018-07-16	4374	965	Q	\$ 237,533.00	MARTIN JAMES R
8	000011000884000003	2018-08-20	4382	408	Q	\$ 239,933.00	GOULD KEVIN
9	000011000203000000	2018-08-31	4385	858	Q	\$ 170,000.00	KEM SHIRLEY
10	000017000490000000	2018-09-19	4389	573	Q	\$ 197,933.00	BASSANI, CHESTER FLORINDO
11	000016000432000000	2018-09-24	4390	515	Q	\$ 110,000.00	HARKINS EDWARD A
12	000012001020000001	2018-10-16	4395	283	Q	\$ 129,933.00	SARGENT WILLIAM F
13	000017001208000001	2018-10-22	4396	231	Q	\$ 39,000.00	WALLACE WILLIAM
14	000007000288000000	2018-10-24	4396	850	Q	\$ 220,000.00	O'BRIEN JOHN F
15	000006000575000002	2018-11-02	4399	90	Q	\$ 190,000.00	HAINES JENNIFER
16	000009000502000000	2018-11-05	4399	414	Q	\$ 575,000.00	SALMONA RICCARDO
17	00006R000050000000	2018-11-08	4400	240	Q	\$ 325,000.00	GOBEIL, MARIA V
18	000014000824000002	2018-11-09	4400	735	Q	\$ 222,533.00	SEAMANS THOMAS
19	000013000081000000	2018-11-15	4401	747	Q	\$ 55,000.00	MAYNARD, MILDRED A
20	00006R000778000000	2018-12-26	4408	952	Q	\$ 160,000.00	MARRIER DAVID
21	000011000101000000	2019-01-11	4412	197	Q	\$ 106,000.00	VIDAL SAMUAL
22	000006000575000001	2019-01-15	4412	714	Q	\$ 232,000.00	HARP CHRISTOPHER T
23	000012000174000000	2019-03-13	4420	743	Q	\$ 165,000.00	MURPHY MICHAEL J
24	000017000781000000	2019-04-18	4427	517	Q	\$ 69,000.00	DEROO TRUSTEE, ROBERT M
25	000011001046000000	2019-04-23	4428	428	Q	\$ 242,533.00	LINES STEVE V
26	000012000242000000	2019-04-29	4429	129	Q	\$ 22,533.00	ARTHUR RONALD
27	000012000305000000	2019-04-29	4429	40	Q	\$ 134,000.00	GALLUP FAMILY REAL EST TRUST
28	000021000361002-03	2019-06-24	4445	56	Q	\$ 56,000.00	SEIDLICH URSULA AND RALPH
29	000011000799000000	2019-07-19	4451	840	Q	\$ 68,000.00	BABBITT III, LEWIS C
30	000002000817000000	2019-08-19	4458	865	Q	\$ 215,000.00	JOHNSON LINDA D
31	000012000656000004	2019-08-29	4461	300	Q	\$ 142,000.00	LEE, ALISON M
32	000011000884000001	2019-09-09	4463	610	Q	\$ 278,000.00	SNOW REVOCABLE TRUST
33	000021000639000008	2019-09-11	4464	569	Q	\$ 134,933.00	DUFORD ARMAND D
34	0000120010270004-1	2019-09-17	4465	939	Q	\$ 32,500.00	SULLIVAN, EDWARD
35	000012001027000004	2019-09-17	4465	943	Q	\$ 75,000.00	DEVENNEY, BRETT

36	000017001023000000	2019-09-20	4466	801	Q	\$	205,700.00	WHITE DONNA L
37	000012000642000000	2019-09-30	4469	221	Q	\$	115,000.00	SFORZA MICHAEL
38	000020000784000000	2019-10-03	4470	502	Q	\$	248,500.00	HOLMES LLOYD A
39	000006000456000003	2019-10-10	4472	341	Q	\$	275,000.00	SMITH WILLIAM J
40	000014000315000000	2019-10-11	4472	719	Q	\$	393,500.00	LEBLANC RAYMOND V
41	000017000426000000	2019-10-22	4474	950	Q	\$	285,000.00	DEMERS DANIEL J
42	000014000960000000	2019-11-04	4478	816	Q	\$	72,000.00	CAVANAUGH, DAVID P
43	00011B000324000000	2019-11-04	4478	829	Q	\$	185,000.00	STOLTZFUS TIAUNA
44	000014000648000002	2019-11-18	4481	964	Q	\$	249,000.00	CACCIATORE MATTHEW C
45	00015C000354000000	2019-11-18	4482	99	Q	\$	213,000.00	MCCADDEN THOMAS L
46	000011000331000000	2019-11-20	4482	496	Q	\$	198,500.00	RUSSELL CONRAD L
47	000006000168000002	2019-12-17	4488	632	Q	\$	209,000.00	HAMILTON JONATHAN CHARLES
48	000017000248000000	2020-01-02	4491	916	Q	\$	57,000.00	LISBY FAMILY TRUST C/O A LISBY
49	000014000127000000	2020-01-02	4492	147	Q	\$	175,000.00	GALE DAVID
50	00011E000785000001	2020-01-10	4493	873	Q	\$	89,930.00	DEROCHE PAUL J
51	000014000273000000	2020-02-03	4498	761	Q	\$	159,500.00	EVANS FREDERICK F
52	000006000842000001	2020-03-20	4507	227	Q	\$	216,000.00	COLLINS GERALD
53	000006000154000001	2020-04-06	4509	860	Q	\$	770,000.00	NEW ENGLAND FORESTRY FOUNDATION, INC
54	000001000335000000	2020-04-29	4515	363	Q	\$	84,000.00	CLARK SR. KENNETH
55	000015000765000000	2020-05-29	4523	439	Q	\$	35,000.00	RAYHALL VICTOR L
56	000005000736000000	2020-06-05	4525	421	Q	\$	273,000.00	POWER THOMAS F
57	000015000146000000	2020-06-09	4526	51	Q	\$	25,000.00	CLOUGH FRANK
58	000001000108000001	2020-06-09	4526	55	Q	\$	181,000.00	MEGWOOD LLC
59	00010S000148000000	2020-06-16	4527	710	Q	\$	12,000.00	PHELPS EDDIE L
60	000015000238000000	2020-06-19	4528	877	Q	\$	47,533.00	MELO FELICIA
61	000019000386000000	2020-06-19	4528	782	Q	\$	40,000.00	THERIAULT & SONS REALTY TRUST
62	000015000327000000	2020-07-07	4534	534	Q	\$	65,000.00	DILLON, KEVIN T
63	00011A000718000000	2020-07-13	4535	554	Q	\$	12,000.00	KACZMARSKI MARY ANN (LARSEN)
64	000012000769000005	2020-07-16	4537	86	Q	\$	70,000.00	SCHILLING MATTHEW