Avitar Associates of New England, Inc.

Municipal Services Company

HAMPTON FALLS, NH

2023 CYCLICAL REVALUATION

April 1, 2023

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

Index

Manual V3.15

INTRODUCTION

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

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

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

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

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

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

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

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

Intended Use of Report

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

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

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

Intended Users of Report

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

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

What This Report is Not Intended to Do

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

SECTION 1

CERTIFICATION/CONTRACT & SCOPE OF WORK

A. CERTIFICATION

B. CONTRACT & SCOPE OF WORK

C. PERSONNEL & QUALIFICATIONS

D. DATA COLLECTION

SECTION 1

A. CERTIFICATION

CERTIFICATION

Dear Board Members:

The attached Cyclical Update Report is hereby provided to the Town of Hampton Falls for an effective date of new values of 4/1/2023.

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

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

- The statements of fact contained in this report are true and correct.
- The reported assumptions and limiting conditions are my impartial and unbiased professional analyses, opinions and conclusions.
- I have no present or prospective interest in any property that is the subject of this report and I have no personal interest with respect to the parties involved, nor any bias with respect to any property that is the subject of this report or to the parties involved with this assignment.
- My engagement in this assignment and compensation for completing this task, although contingent upon developing and reporting predetermined statistical results was not contingent upon the resulting assessment of any individual property.
- My analyses, opinions and conclusions were developed and this report has been prepared in conformity with the NH State Law in affect as of the date of the signed contract, to the best of my knowledge.
- I **have** made a personal viewing of the properties, per the contract and scope of services agreement, (*Section 1.B. Contract & Scope of Work*) that are the subject of this report and I or members of my staff have inspected each building's interior when allowed.
- I certify that the total taxable value of the town is $883,494,987.

Signature:_____ **Date:** 8/31/23

RESUME' OF SUPERVISOR OR SIGNOR

Chad Tremblay Roberge
Avitar Associates

Experience:

2014 – Present **Assessor Supervisor, Avitar Associates of NE, Inc., Chichester, NH**
Oversee subordinate staff, act as town assessor in numerous communities, ie., Farmington, Gilsum, Kensington, Litchfield, Madbury, Madison, New Castle, South Hampton, Effingham, Rollinsford, Chichester, East Kingston and Weare aiding the town with their MS-1, yield tax, land use change tax, deed review, analyze sales properties and assist with the equalization process and defend property values before the BTLA and/or Superior Court. Work on town wide updates (sales survey, CAMA module calibration and testing, informal hearings, etc.) 2018 updates include Chichester, Kensington & South Hampton.

2013 – 2014 **Assessor, Avitar Associates of NE, Inc., Chichester, NH**

2009 – 2013 **Assistant Assessor, Avitar Associates of NE, Inc., Chichester, NH**
Collection of data, data processing, sales analysis and review and assisted in valuation updates in Litchfield, Auburn, Deerfield, Merrimack, South Hampton, Kensington and Thornton.

2006 - 2009 **Building Measurer & Lister, Avitar Associates of NE, Inc., Chichester, NH**
Collection of data for the purposes of property taxation, data processing, etc.

2000-2004 (Summers) **Building Measurer & Lister, Avitar Associates of NE, Inc, Chichester, NH**
Collection of data for the purposes of property taxation, data processing, etc.

Education: Roger Williams University, Briston, RI
Bachelor of Arts in Biology & Chemistry - Minors in Anthropology & Sociology
IAAO Course 101 – Fundamentals of Real Property Appraisal
IAAO Course 102 – Income Approach to Value
IAAO Course 300 – Mass Appraisal of Property
IAAO Course 333 – Residential Modeling Building
IAAO Course 932 – Restructuring Income/Expense Statements
NH State Statutes – Part II – 2010
NH State Statutes – Part I – 2012
15 Hours USPAP – 2012
State USPAP Update – 2018

Professional Designations & Affiliations:
NH Department of Revenue, Certified Property Assessor Supervisor
NHAAO, Member

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

THIS CERTIFIES THAT

Chad Roberge

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, 2023

Given this day of January 10, 2019

Thomas P. Hughes, Assistant Director

SECTION 1

B. CONTRACT & SCOPE OF WORK

REVALUATION/UPDATE AGREEMENT

SUBJECT: Cyclical (properties previously measured and listed under separate contract – See 1/21 to 12/23 3 Year Agreement Signed Nov. 2020) Update of all taxable, tax exempt and non-taxable property for tax assessment purposes, in accordance with the standards set forth in the laws of the State of New Hampshire and Administrative Rules adopted by the Department of Revenue Administration (DRA) and the Assessing Standards Board (ASB), in effect at the time of execution.

Hampton Falls, 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 Hampton Falls
1.2 Address of Municipality:	1 Drinkwater Road
	Hampton Falls, NH 03844
1.3 Contact Email:	townadministrator@hamptonfalls.org
1.4 Contracting Officer for the Municipality:	Board of Selectmen
1.5 Telephone & Fax Numbers:	(603) 926-4618 x103
1.6 Name of Company:	Avitar Associates of N.E., Inc.
1.7 Address of Company:	150 Suncook Valley Highway
	Chichester, NH 03258
1.8 Telephone & Fax Numbers:	(603) 798-4419 Fax (603) 798-4263
1.9 Name and Title of Company Signer:	Loren J. Martin, Director of Assessing Operations
	or Gary J. Roberge, CEO
1.10 Contact Email:	loren@avitarassociates.com or gary@avitarassociates.com

2. GENERAL SERVICES TO BE PERFORMED BY THE COMPANY

2.1 Appraise all property.

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

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

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

2.2 Personnel.

2.2.1 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.

2.2.2 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.

2.2.3 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.

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

2.2.5 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.

2.3 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 2 times during the course of the project.

2.4 Confidentiality.

2.4.1 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.

2.4.2 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.

2.5 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 **$62,040** dollars, in manner and form as follows:

2.5.1 Payment shall be made in equal monthly installments of **$5,170** per month as the work progresses.

2.5.2 Monthly progress reports (billing statement) 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 Cost/How the Company Values Property

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".

3.1.3 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.

3.1.4 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.

3.2 Collection of Property Data – No Measuring & Listing Except Arm's Length Sale Properties 4/1/22 through 4/1/23

3.2.1 All vacant land sale 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) on improved sale properties 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 sale property and if the attempt is unsuccessful, the Company shall:

(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 sale 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.

3.3 Market Analysis:

3.3.1 A DRA Certified Property Assessor Assistant under the guidance of a DRA Certified Property Assessor or Supervisor may validate sales data. A DRA Certified Property Assessor Supervisor shall prepare the full market analysis.

3.3.2 In order to ensure that appraisals will reflect full and true value, the Municipality shall provide to the Company a copy of all property transfers for a period not to exceed two (2) years immediately preceding the effective date of the update.

3.3.3 A market analysis shall be conducted using accepted appraisal methods in order to determine land, building and total property values. Such accepted methodology shall include the consideration of all sales given by the municipality to the Company and their inclusion in the sales section of the UPSAP compliant mass appraisal report with appropriate notations for those sales not used in the correlation of values.

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

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

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

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

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

3.4 Final Comparison

3.4.1 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.

3.5 Final Field Review

3.5.1 When computations of the data obtained from the inspection have been completed a final field 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.

3.6 Value Notification & Informal Reviews.

3.6.1 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.

3.6.2 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.

3.6.3 The informal review process shall include a **15** day window for property owners go online and schedule an appointment for a phone hearing which will occur at a later date. The informal review process may be monitored by the Municipal Assessing Officials or their designee. The Company shall ensure that an informal review of the newly estimated property values is provided to all property owners who request such review during the timeframe allowed for setting up appointments.

3.6.4 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.

3.7 Completion of Work:

3.7.1 The company shall complete all work and deliver the same in final form to the Municipal Assessing Officials on or before **8/30/2023** with assessments as of **4/1/2023**.

3.7.2 A penalty of **$80.00** 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.

3.7.3 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 the General Assessing Contractor. 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.

3.7.4 USPAP Compliant 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.

3.7.5 Property record cards will be in electronic form only, no hard copies will be provided.

4. CONDUCT VALUATION OF PUBLIC UTILITY PROPERTY - Utility properties include: Nextera (2-122 & UT-19), Unitil (UT-1), Eversource (UT-2), Allied Gas (UT-3), Mass Municipal (UT-20), Taunton Municipal (UT-21) & Hudson Light & Power (UT-22)

4.1 Utility distribution property will be valued pursuant to RSA 72:8-d, 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.

5. 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 $125/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.

6. **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)

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

7.1 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.

7.2 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.

7.3 Records and Maps.

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

7.4 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.

8. INDEMNIFICATION AND INSURANCE

8.1 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.

8.2 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.

8.3 The Company shall maintain Public Liability Insurance, Automobile Liability Insurance and Workmen's Compensation Insurance.

8.3.1 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.

8.3.2 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.

8.3.3 The Company shall maintain certificates of insurance naming Hampton Falls as additional insured 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. A copy of the same will be forwarded to the town as well.

9. 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 2.5 and detailed in the "Agreement Execution" section found on page 11.

10. PROJECT SIZE

It is agreed between the parties that the entire project consists of an estimate of **1,604** 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 **$100** per parcel/tract. In the event of missing public utility parcels, as coded on the MS-1 report, the additional cost is $2,500 per utility property.

11. ADDENDUMS AND APPENDIXES

- **No measuring & listing except arm's length sale properties that occur between 4/1/22 & 4/1/23.**
- **If changes in the law (that occur after signing of the contract) affect the deliverables as noted in this contract, additional fees may be assessed to cover the cost to comply and produce newly required deliverables. This will be communicated in writing to the municipality as soon as it becomes known.**

Agreement Execution

Contract Total $62,040 ***Total Number of Parcels 1,604***

In the presence of:

Witness

Municipality of: Hampton Falls, N.H.

By: Karen Anderson

for

the minutes attached

Board of Selectmen

Date: 1/3/23

In the presence of:

Witness

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

By: Loren J. Martin

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

Date: 1/3/23

Bond Required by Town Please Check One & Sign Below: Yes ☐ No ☒
Additional Cost of $2,680
New Total, If Bond Required $64,720

Witness

By:

Hampton Falls, Board of Selectmen

Date:

AVITAR PERSONNEL THAT MAY WORK ON THE PROJECT

ID	EMPLOYEE	AVITAR POSITION	NH DRA CERTIFICATION
GR	Gary J Roberge	CEO, Sr Assessor	
LM	Loren J Martin	Director, Sr Assessor	Certified Property Assessor Supervisor
DW	David Woodward	Assessor/Supervisor	Certified Property Assessor Supervisor
CR	Chad Roberge	Assessor/Supervisor	Certified Property Assessor Supervisor
ER	Evan Roberge	Assessor/Supervisor	Certified Property Assessor Supervisor
KC	Kerry Connor	Assessor	Certified Property Assessor
JD	Jaron Downes	Assessor	Certified Property Assessor
MN	Monique Newcomb	Assessor	Certified Property Assessor
BH	Brian Hathorn	Assessor	Certified Property Assessor
DM	Dan Martin	Assessor Assistant	Certified Property Assessor Assistant
RW	Robert Weeks	Building Data Collector	Certified Building Measurer & Lister
TM	Tim Beers	Building Data Collector	Certified Building Measurer & Lister

SECTION 1

C. PERSONNEL & QUALIFICATIONS

PERSONNEL WHO CONTRIBUTED TO THIS PROJECT

ID	EMPLOYEE	AVITAR POSITION	NH DRA CERTIFICATION
GR	Gary J Roberge	CEO, Sr Assessor	
LM	Loren J Martin	Director, Sr Assessor	Certified Property Assessor Supervisor
CR	Chad Roberge	Assessor/Supervisor	Certified Property Assessor Supervisor
BH	Brian Hathorn	Assessor	Certified Property Assessor

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

SECTION 1

D. DATA COLLECTION

I. Introduction to Data Collection

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 FORM SAMPLE, (DCF)

DATA COLLECTION FIELD DOCUMENT

MAP:	LOT:	SUBLOT:	CARD #	OF
OWNER				
PROP LOC #		STREET		

LISTING HISTORY

DATE	INITIAL	NOTES

DATE	GRANTOR	SALE PRICE	NOTES

NOTES

WORK IN PROGRESS - NOT OFFICIAL DOCUMENT

EXTRA FEATURES

FEATURE (11 PER CARD)	LENGTH	WIDTH	UNITS	COND	NOTES/ID
1.					
2.					
3.					
4.					
5.					
6.					
7.					
8.					
9.					
10.					
11.					

LAND INFORMATION

ZONE		NEIGHBORHOOD						
LAND USE	ZONE	SIZE	UNITS	NC	TOPO	COND	REC	NOTES

VIEW	SUBJECT	WIDTH	DEPTH	DIST	COND

WF	WATER BODY	FOOTAGE	WF ACCESS	WF LOCATION	WF TOPO

TOTAL ACRES		SITE:	DW:	ROAD:

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MODEL/STYLE					
ROOF STYLE		EXT WALLS CONT		STORY HEIGHT	
FLAT		STN ON MASN		1.00 1.50 1.75 2.00	
GABLE OR HIP		STONE VENEER		2.50 2.75 3.00 3.50	
GAMBREL		VINYL SIDING		3.75 4.00 SPLIT LVL	
IRREGULAR		WD SHINGLE			
MANSARD		INTERIOR WALLS		BEDROOMS	#
SALT BOX		AVG FOR USE		BATHROOMS	
SHED		CONCRETE		BTH FIXTURES	
WOOD TRUSS		DRYWALL		EXTRA KIT	
ROOF COVER		MINIMUM		AC %	25 50 75 100
ASBESTOS		PLASTERED		GENERATOR	
ASPHALT		PLYWD PANEL			
CLAY/TILE		WALL BOARD		QUALITY EST	
CORR COMP		WOOD/LOG		B5-AVG-50	
HI QUAL COMP		FLOORING		B4-AVG-40	
METAL/TIN		CARPET		B3-AVG-30	
PREFAB MTLS		CONCRETE		B2-AVG-20	
ROLLED/COMP		HARD TILE		B1-AVG-10	
RUBBER MEM		HARDWOOD		A0-AVG	
SLATE		LAM/VINYL		A1-AVG+10	
STANDNG SEAM		LINO OR SIM		A2-AVG+20	
TAR/GRAVEL		MIN PLYWD		A3-AVG+30	
WD SHINGLE		PARQUET		A4-EXC	
EXT WALLS		PINE/SOFT WD		A5-EXC +10	
ABOVE AVG		VCT		A6-EXC +20	
ALUM SIDING		HEAT FUEL		A7-EXC +40	
ASBEST SHNGL		ELECTRIC		A8-EXC +60	
ASPHALT		GAS		A9-LUXURIOUS	
AVERAGE		NONE		AA-SPECIAL USE	
BELOW AVG		OIL		CML WALLFRM/HEIGHT	
BOARD/BATTEN		SOLAR		MASONRY	
BRK ON MASNRY		WOOD/COAL		REIN-CONCRETE	
BRK VENEER		HEAT TYPE		SPECIAL	
CB STUCCO		CONVECTION		STEEL	
CEDAR/REDWD		FA DUCTED		WOOD	
CEMENT CLPBR		FA NO DUCTS		YEAR BUILT	
CLAPBOARD		HEAT PUMP		AGE CONDITION EST	
CONC OR BLK		HOT WATER		A E F G P VP VG	
DÉCOR BLK		NONE			
GLASS/THERMO		RAD ELECT		BLDG DEPRECIATION	
LOGS		RAD WATER		PHYSICAL	
MASONITE		STEAM		FUNCTION	
MINIMUM				ECONOMIC	
NOVELTY				TEMPORARY	
PREFB WD PNL					
PREFIN MTL		BASE RATE CODE:			

II. Data Collection Form = DCF

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

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

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

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

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

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

ACTIONS

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

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

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

M = MEASURED only.

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

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

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

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

LISTING THE PROPERTY

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, walkways or lighting.

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 – Applied to the total area noted on the landline so if for example land line 1 has 2 acres and the home site is level but the backyard has rolling areas, the topography may be listed as a "blended" mild for that area.

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.

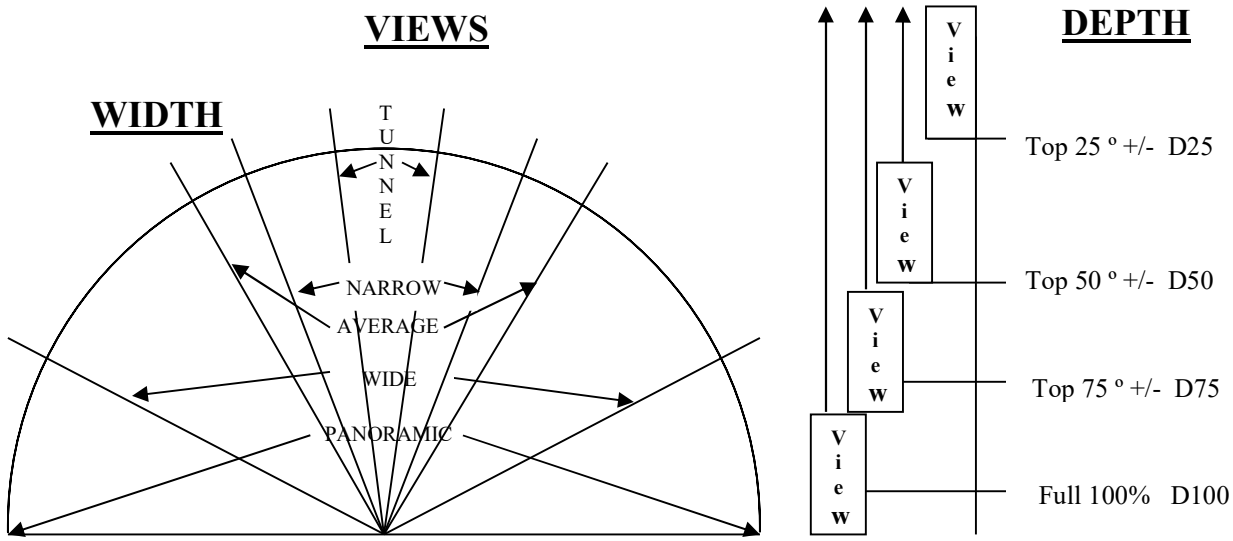
Moderate — Can have level areas, but predominately sloping topography which can be typically overcome by development, but costs are typically higher. Slopes can be readily walked and most people typically could control themselves if they fell on the slope.

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) — Close or Near – trees are visible & distinguishable
DST — Distant – you know there are trees but they are not distinguishable
EXT — 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

BUILDING STYLES*	PREDOMINATE STORY HEIGHT
Ranch	One Story
Mobile Home	One Story
Cape	1-1/2, 1-3/4 Story
Saltbox	1-3/4 Story
Gambrel	1-3/4, 2 Story/2.5 Story if greater than 1-3/4 but not quite 2 stories, will be listed as 2 story and will have a wall height (WH) depreciation noted to account for the fact it is not a full 2nd story.
Colonial/Garrison	2 Story/2 Story with Overhang
Raised Ranch or Split Level	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, Raised 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 or Saltbox 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, Garrison & 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 - 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, but not a requirement.
BMU BASEMENT UNFINISHED - Known as cellar and is below grade, floor can be dirt or concrete.
COF COMMERCIAL OFFICE - Refers to office area in commercial buildings not built as offices, such as factories and warehouses.
CRL CRAWL - Basement having 5' or less headroom.
CPT CARPORT - A roofed structure generally with 1 or 2 walls and attached to the main structure.
CTH Cathedral ceiling area, this is where the ceiling height is greater than 12 feet.
DEK DECK - An open deck or entrance landing with no roof.
ENT ENTRANCE - Entrance Landing with no roof, 3x3 and larger, normally unable to place a chair and sit.
EPF ENCLOSED PORCH - Typically unheated & uninsulated area. May have small heater, finished walls, floors and ceilings, but is of seasonal use.
EPU COVERED BASEMENT ENTRY - All four sides are tight to weather, entrance to BMU, other than metal door (bulkheads).
FFF* FIRST FLOOR FINISH - Living space with full ceiling height and finished interior.
FFU FIRST FLOOR UNFINISHED - Similar to FFF, but unfinished interior.
GAR GARAGE - A structure large enough to hold and store automobiles at grade level.
HSF* HALF STORY FINISHED - Usually an upper level story with approximately 40% to 60% of floor area available and used for living space. (6 foot ceiling height).
HSU HALF STORY UNFINISHED - Same as HSF, but interior is unfinished.
LDK Loading Dock area. Raised platform of cement.
OFF OFFICE AREA - Finished area within home used primarily for business.
OPF OPEN PORCH - Roof structure with floor, but at least one (1) side is exposed to the weather. Screened porches are considered OPF's.
PAT Patio area of stone, cement, brick, etc.
PRS Piling driven into the ground or other material used to support a building off the ground. Normally found with camps or seasonal construction.
RBF* RAISED BASEMENT FINISHED - Used on raised ranch (split entry) 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.

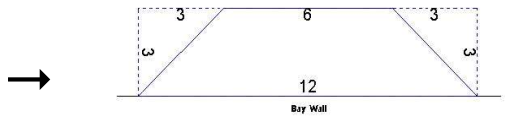
4.) Cathedral Ceilings - Cathedral ceiling areas must be measured when entry into the home is obtained. The area of the cathedral ceiling (length and width) must be drawn and depicted in the sketch area.

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.

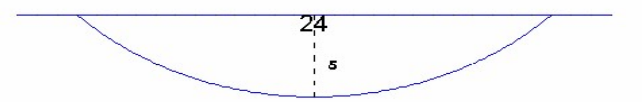
Only needed if different from other side



How to measure and sketch a bay window:

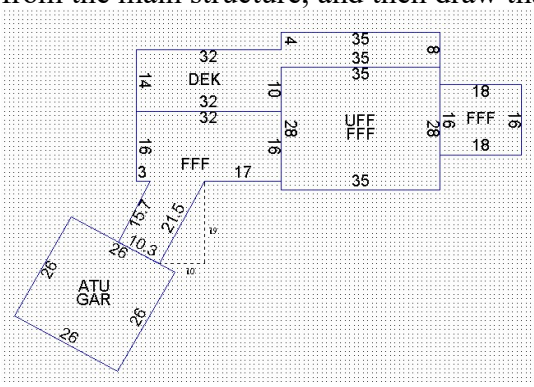
1.) Classify the bay window according to its appropriate story height.
2.) Check for basement area under the bay window upon listing.
3.) Bay windows are only picked up when they include floor space.

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

ABOVE AVERAGE: Siding not otherwise described and reflecting better than average quality Vinyl shakes are denoted as above average.

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

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

ASPHALT: Asphalt composition shingle, usually on modest housing.

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

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

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

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

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

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

CEMENT CLAPBOARD: Cement fiber siding. Asbestos-free fiber and cement combined and pressed together in the shape of a clapboard. Holds paint very well.

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

CONCRETE/CINDER: Concrete or cinderblock siding.

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

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

LOGS: Logs that are not simulated log.

MASONITE: Composite pressboard/fiberboard, if not maintained will show areas of rot. In some systems may be noted as below average.

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

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

PREFAB WOOD PANEL: A type of plywood siding of which there are unlimited varieties on the market. (T-111) Typically, a 4x8 sheets.

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

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

STONE ON MASONRY: Refers to various stone or stone veneers usually on a load bearing masonry wall.

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

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

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

ROOF STRUCTURES

FLAT ROOF: Flat, no pitch to any direction.

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

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

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

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

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

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

SHED ROOF: Single direction sloping.

ROOF COVER

ASBESTOS: Shingles of rigid fireproof asbestos. This is typically laid in a diamond pattern. It is very brittle and used in homes circa 1940-1960's.

ASPHALT: Standard type of shingle used today. It can be single or three tab. Including Architectural style shingles.

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

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

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.

METAL/TIN: Tin or metal covering, often times corrugated like ribbon candy, typically 4x8 sheets, light gauge.

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

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

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

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

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.

TAR/GRAVEL: A flat or very low pitched roof coated with tar material and then covered by a uniform crushed gravel material. This is normally seen on commercial/industrial buildings.

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

INTERIOR WALLS

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

AVERAGE FOR USE: Is generally used for commercial/industrial buildings to describe the interior finish as being normal for that style building and use.

DRYWALL: A rigid sandwich of plaster and paper.

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

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

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

WALL BOARD: Composition 4' x 8' sheets, such as Celotex, typically found in manufactured homes, low quality, typically 1/8".

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

***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

ELECTRIC: Baseboards or geothermal.

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.

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

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

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

HEATING TYPE

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

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

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

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

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

HOT WATER: Forced hot water through baseboards.

NONE: No heat.

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.

STEAM: Radiators.

INTERIOR FLOORING

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

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

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

CONCRETE: Concrete slab usually commercial or industrial.

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

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

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

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

MINIMUM PLYWOOD: Plywood subfloor or underlayment.

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

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

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

NUMBER OF BEDROOMS

Bedrooms should be counted considering the resale value, rather than the homeowner's personal use of the rooms. For example, if you go upstairs and find three (3) rooms and a bathroom and the owner says there are only two (2) bedrooms, the other room is used as a library, sewing room, office, etc., then for our purposes, that third room is a third bedroom. One must be careful because libraries, offices and sewing rooms can be legitimate depending on the location in the house and access. Presence of a closet space generally is reason to classify as a bedroom(s). However, it should be noted that a closet is not the only measure to determine, ie: many homes had no closets in the bedroom, yet they are still classified as bedrooms. Below grade (basement level) bedrooms are not generally counted in bedroom count unless the bedroom has 2 means of ingress/egress. Generally, just noted i.e., did not pick up (DNPU) 1 bedroom in basement.

BATHS OR BEDROOMS

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

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

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

GENERATORS

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

EXTRA KITCHEN

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

AIR CONDITION SYSTEMS

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

NO: 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. This is determined by the Assessors Supervisor, the data collector may question it to the Supervisor based on his/her visual but only the Supervisor can change.

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.

EXTRA FEATURES & OUTBUILDINGS (XFOB)

Extra features and outbuildings - in general, XFOB's refer to structures that are not attached to the principal building with the exception of fireplaces found in the home as they may be listed here or in the building section. 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 and noted as such.

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

Common AGP diameters and AREA calculators for round pools.

Diameter	Area (Units)	Length	Width
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, # of panels and age, if available. Atypical size & physical condition should be noted.

SOLAR PANELS

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

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

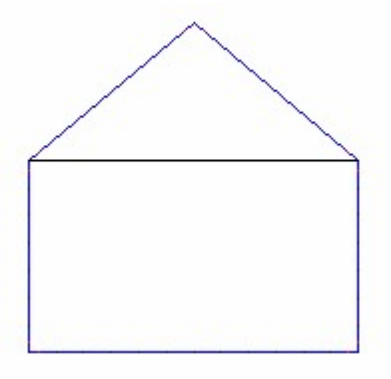
It should be noted that Solar Panels may have differing condition factors to account for atypical sizes or noted physical condition issues.

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

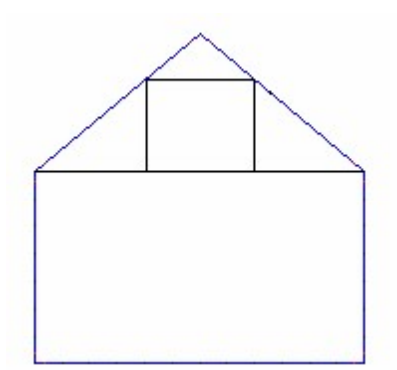
1. Childs playhouse
2. Tree houses
3. Ice or Bob houses
4. Bulkheads - metal doors covering the entrance to the basement
5. Dog houses
6. Fire escape platforms
7. Handicap ramps
8. Metal storage boxes (or trailer bodies) on residential property
9. Outhouses

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

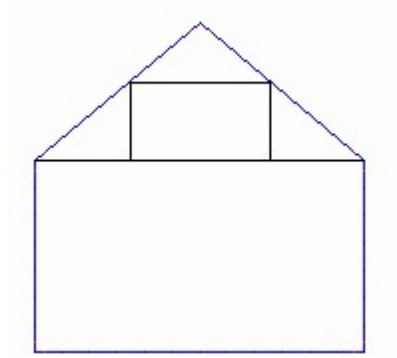
STORY HEIGHT EXAMPLES



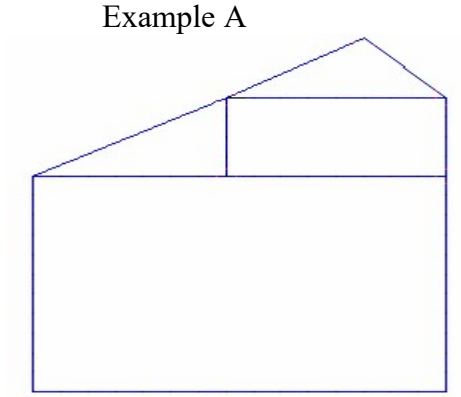
1 STORY FRAME
Ranch - Camp or comparable structures. No second floor or attic space.



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.

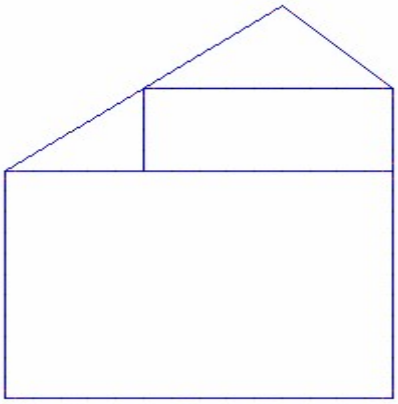


Example A

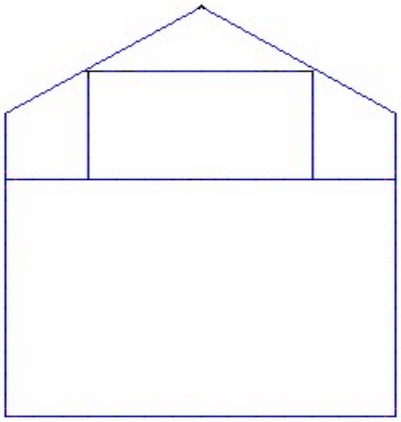


Example B

1-1/2 STORY FRAME
Same basic structure as above with or without shed dormers. In both cases only about 50% of the ground floor space exists in the upper floor as useable space with 6' wall height. Floor space may be larger, but ceiling slope brings the floor to ceiling height less than 6', and as a result, it is not considered upper floor area. *See Example A & B Left*

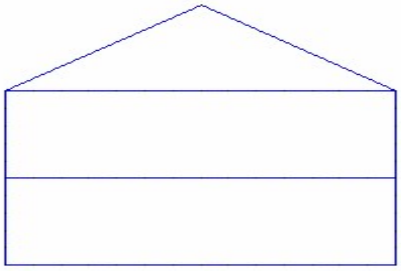


Example A

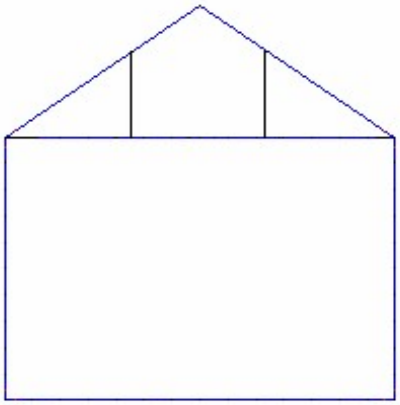


Example B

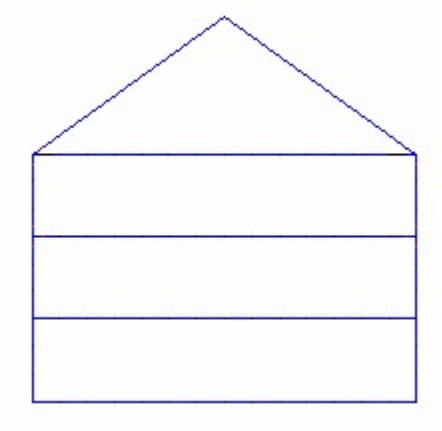
1-3/4 STORY FRAME
Full shed dormer or very high pitch roof without dormer found throughout the state. Second floor area is about 75% or more of the first floor area.
See Example A & B Left



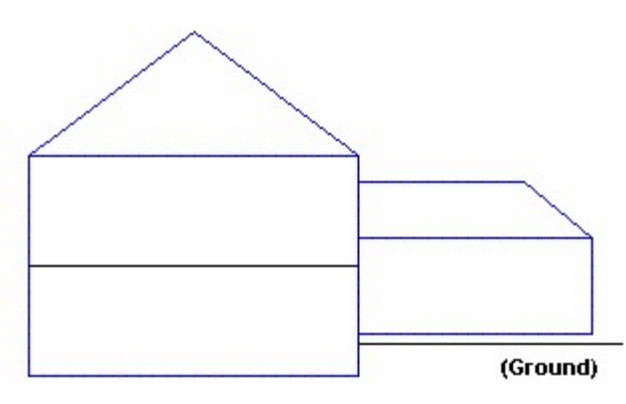
2 STORY FRAME
Side walls fully perpendicular. Slopes in ceiling do not interfere with total use. Full ground area carried to second floor, have 6' or greater ceiling height.



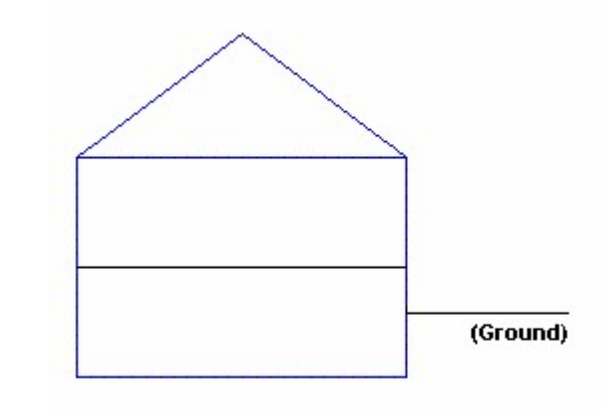
2 STORY FRAME & ATTIC
Has a higher pitch in roof. Stairs to third floor, providing only about 25% useable space in the 3rd floor attic area. Noted as 2.5 stories in story height.



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.

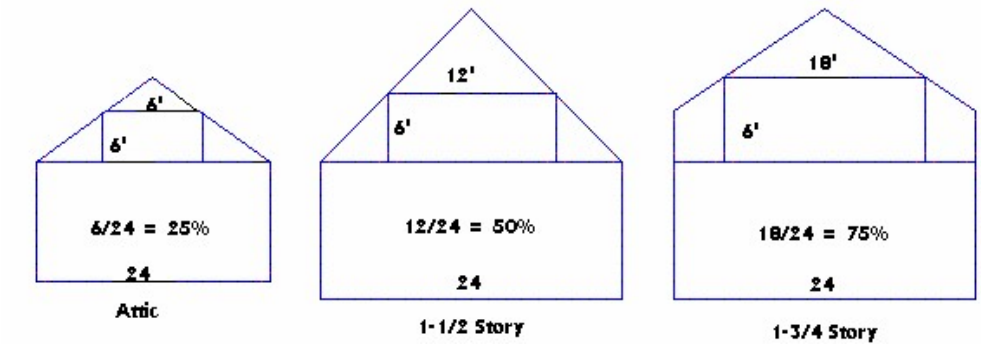


SPLIT ENTRY - one story Raised Ranch Style Home ½ of lower floor foundation exposed.

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.

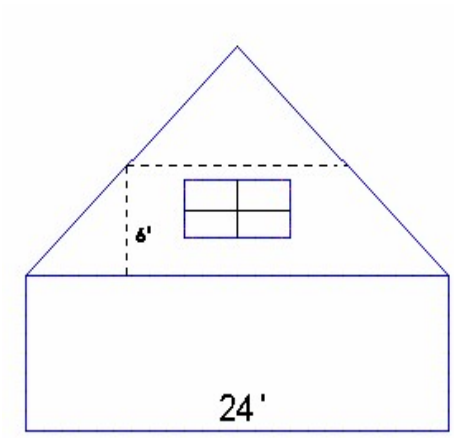
Example: Method 1



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



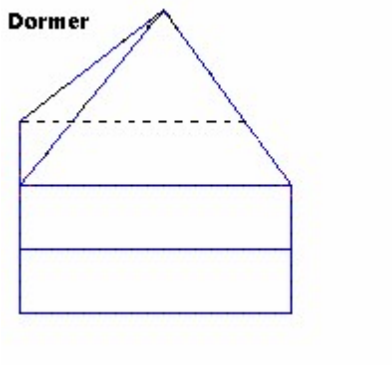
Computation:
6 x2 = 12 (12' total non livable space)
24-12=12 (12' total living space)
12/24 = 50% = Half Story

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

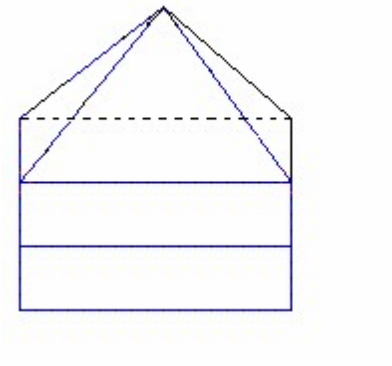
Dormers

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

EXAMPLES:



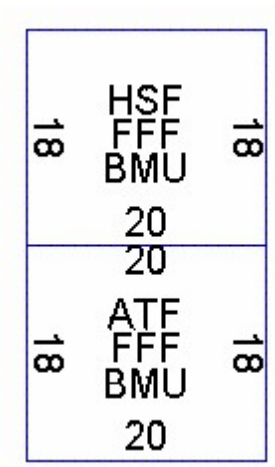
Normally, this is 2-1/2 story house without a dormer. Due to the addition of a full or at least 3/4 length dormer, we now have a 2-3/4 story house. Full dormer means from one end to the other. 3/4 dormer means the dormer covers at least 3/4 of the total distance from end to end.

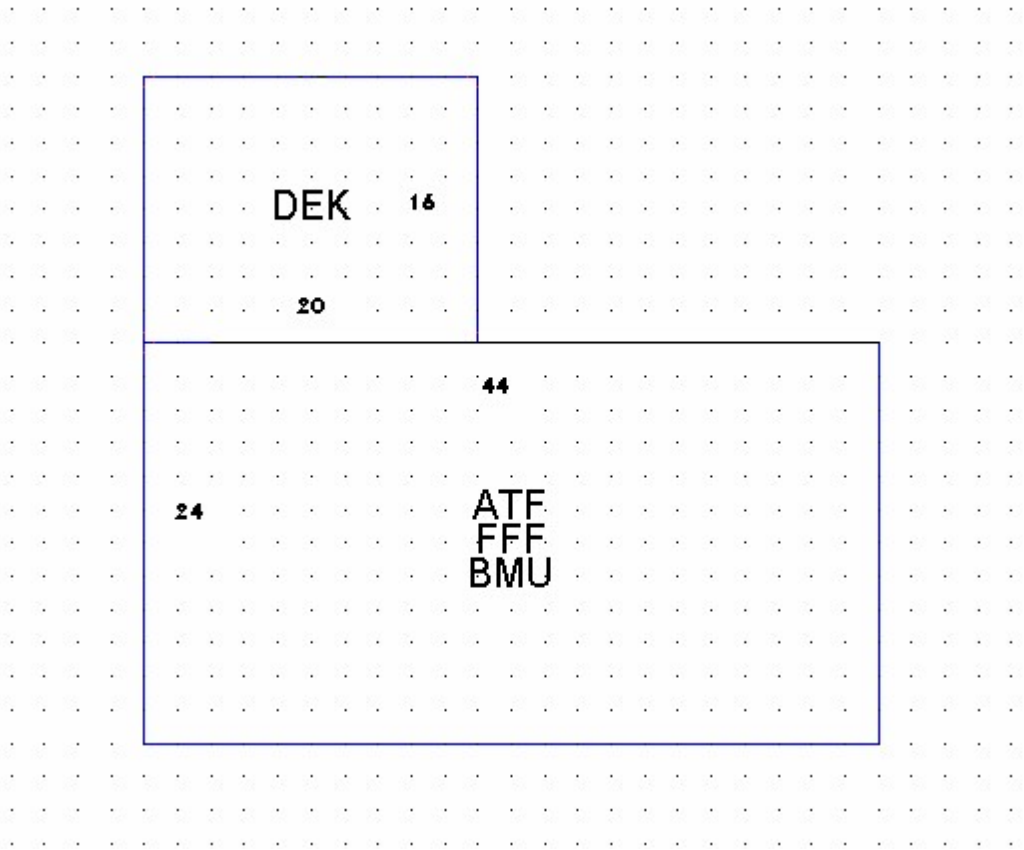


The addition of a dormer to each side of the house can transform a 2-1/2 story house to a 3 story house if full dormers or 2-3/4 story if partial dormers. It is important to note the size of the dormers, whether half, 3/4 or full.

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

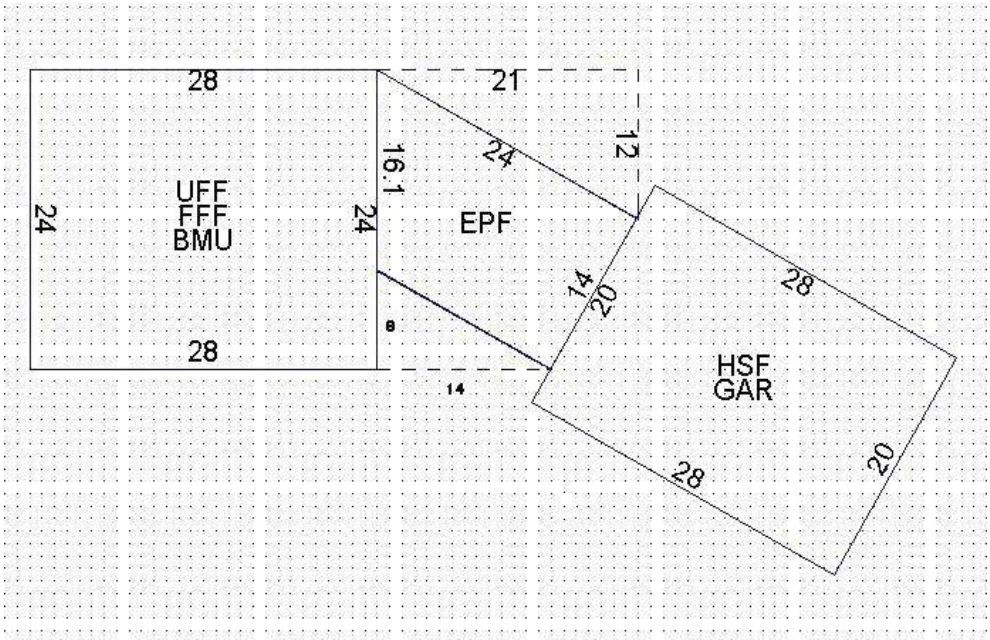
Represents dormer addition





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

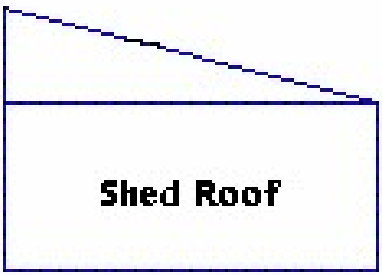
Each section is labeled by existing floors starting with the attic, upper floors, first floor or ground floor and then the basement. Order of the labels does not affect the value, but it does look more correct when labeled top down.

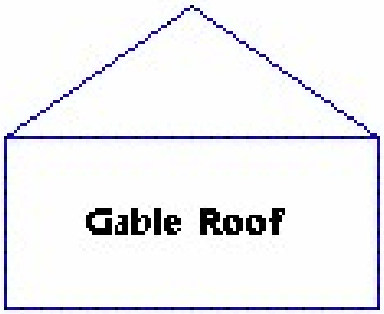


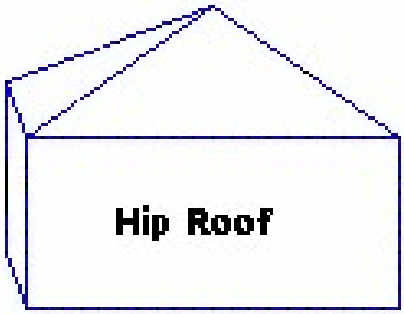
Whenever angles are involved, it is important to provide enough information to accurately compute the area of each section. By breaking up a section into squares, rectangles and right triangles, it makes the area calculation easier and more accurate. Too much information is better than too little. With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

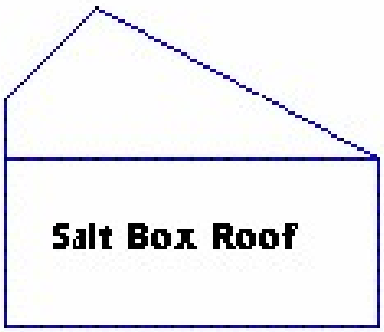
ROOF TYPES

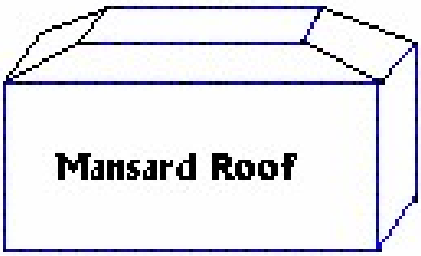

Flat Roof

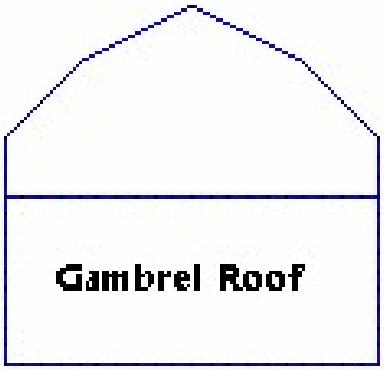

Shed Roof

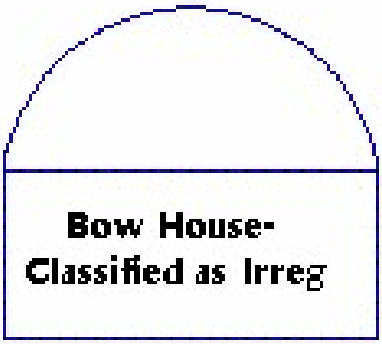

Gable Roof

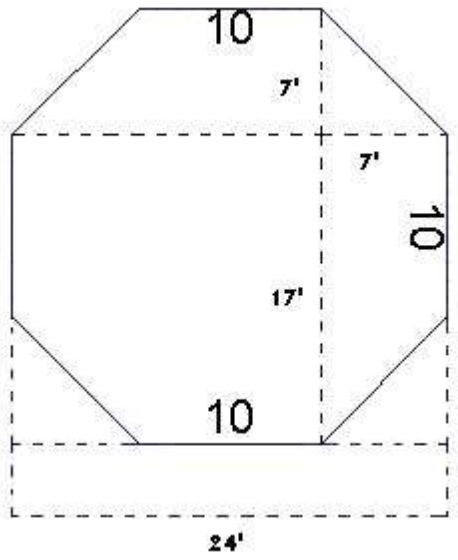

Hip Roof


Salt Box Roof


Mansard Roof


Gambrel Roof


Bow House-
Classified as Irreg



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

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

SECTION 2

PRIOR DRA
GENERAL STATISTICS

Prior Sales Analysis Information

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

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

Assessment to sales ratio:	***90% to 110%***
Coefficient of Dispersion (COD):	***Not Greater Than 20***
Price Related Differential (PRD):	***.98 to 1.03***
Difference between Strata:	***5%***
Strata:	*Land only*
	Residential Land & Buildings
	Commercials
Confidence Level:	***90%***

DRA PRIOR YEAR RATIO RESULTS

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

Ratio Study Year 2022

Overall Median Assessment to Sales Ratio:	**65.7**
Coefficient of Dispersion:	**14.5**
Price Related Differential:	**1.04**

	Ratio	COD
Residential Land Only Sales:	**N/A**	**N/A**
Residential Improved Sales:	**63.2**	**9.2**
Commercial Land & Building Sales:	**N/A**	**N/A**

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

SECTION 3

VALUATION PREMISE

A. THREE APPROACHES TO VALUE
HIGHEST & BEST USE

B. ZONING

C. TOWN PARCEL BREAKDOWN

D. TIME TRENDING

E. NEIGHBORHOOD CLASSIFICATION

F. BASIC MASS APPRAISAL PROCESS

G. ASSUMPTIONS, THEORIES &
LIMITING FACTORS

A. Three Approaches to Value

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 3rd Edition.

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

MARKET MODIFIED COST APPROACH TO VALUE

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

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

AVITAR's

CAMA: Computer Assisted Mass Appraisal

Mass Appraisal

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

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

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

> Prior to the closing of the property, 30 days later, the buyer was offered $20,000 to simply sign over his purchase and sales agreement to a third party. An additional 10% profit! He refused and lives in the property today, thinking he bought low.
>
> Knowing all this, what is your opinion of the real market value?

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

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

THE SALES DATA

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

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

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

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

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

HIGHEST & BEST USE

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

> Individual property highest and best use analysis is not appropriate for mass appraisal.
>
> "Highest & best use," has been defined as: that reasonable, legal and probable use that will support the highest present value.... as of the effective date of the appraisal.
>
> It has been further defined as that use, from among reasonably probable and legal alternative uses, found to be physically possible, appropriately supported, financially feasible and which result in the highest land value. In those cases where the existing use is not the highest & best use, it shall be noted on the individual assessment record card.

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

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

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

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

B. Zoning

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

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

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

SECTION 3 – PURPOSE AND INTENT OF HAMPTON FALLS ZONING DISTRICTS
(Adopted March 2014; Amended March 2018)

3.1 **Agricultural/Residential District (A-District):** The intent of this district is to provide areas for single-family dwellings and appropriate accessory uses at rural densities and to promote and provide for agricultural uses.

3.2 **Town Common District (TCD):** The intent of this district is to establish a downtown area that promotes a wide range of services, combine business, retail and residential uses, cultural and other public and private uses surrounding Hampton Falls historic Town Common, at intensities and patterns that encourage safe pedestrian circulation and amenities, support public transit and upholds Hampton Falls' historic New England architectural integrity.

3.3 **Business District North (BDN):** The intent of this district is to promote light industry, retail, commercial recreation and business uses in areas where reasonable highway accessibility is achievable.

3.4 **Business District South (BDS):** The intent of this district is to provide for redevelopment along the southern portion of Hampton Falls Route 1 corridor in order to enhance the visual character of the gateway into Hampton Falls from Seabrook, to promote traditional New England architecture, moderately sized, professional office, retail and restaurant uses, as well as to encourage site design that includes landscape beautification, pedestrian circulation and public transit use.

3.5 **Groundwater Protection Areas:** In September 2017, the NH Department of Environmental Services approved the reclassification of groundwater resource areas to GAA status for the Town of Seabrook. A portion of the GAA groundwater protection area lies within the Town of Hampton Falls as shown on the Seabrook GAA Reclassification Map (available at the Hampton Falls Town Hall). Within the GAA groundwater protection area in Hampton Falls, the following six land uses are prohibited by state law under RSA 485-C:12 due to their high-risk potential for contamination of groundwater

SECTION 5 – TABLE OF DIMENSIONAL REQUIREMENTS

	ZONING DISTRICTS		
Dimensions	**Town Common District TCD – District (c, d)**	**Business District South BDS (c, d)**	**Business District North BDN (c, d)**
Lot Area Minimum (Acres/Square Feet)	32,000 sq. ft.	1 acre	2 acres
Front Yard Setback	15' (a)(b)(f)(g)	20' (a)(f)(g)	25' (f)(g)
Rear Yard Setback	15'(e)	20' (e)	25'(e)
Side Yard Setback	10'	20' (e)	25'(e)
Lot Coverage	65%	70%	75%
Open Space	35%	30%	25%
Lot Frontage	75'	150'	200'
Building Height	35'	35'	35'
Building Footprint Maximum	25,000 sq. ft.	25,000 sq. ft.	-

7.7 Yard Requirements (Supplementary Regulations for "A District")

7.7.1 In Agricultural-Residence District ("A District"), each structure shall be setback at least fifty feet (50') from all lot lines or such distance as shall conform to the front lot line of existing buildings on adjacent property. Lots of record one (1) acre (43,560 square feet) or less are exempt from this requirement and each structure thereon shall be set back at least twenty-five feet (25') from all lot lines.

7.7.1.1 Lot Coverage Requirements **(Adopted March 1997)**

To prevent overcrowding of buildings and to reduce the amount of pervious surface contributing to surface water runoff, each parcel shall comply with the following maximum lot coverage requirements. Lot coverage includes buildings, pavement and all other man-made structures and surfaces that are impervious to water.

Lot Size	Maximum Lot Coverage
less than 3 acres	30 percent
3 to less than 4 acres	25 percent
4 to less than 5 acres	20 percent
5 acres or more	15 percent

7.7.2 In those cases involving a contiguous addition to an existing structure which may be set back a lesser distance from any lot line than specified in 7.7.1, such addition shall have setback distances which are at no point less than the least setback distances of the existing structure from any lot line, except that, the foregoing notwithstanding, the minimum setback from any lot line in A District shall not be less than twenty-five feet (25').

Hampton Falls Parcel Count

	# of Parcels	Value
RESIDENTIAL LAND ONLY (not including current use):	67	$ 5,837,600
RESIDENTIAL LAND ONLY WITH CURRENT USE:	68	$ 1,255,867
RESIDENTIAL LAND & BUILDING (not including current use): Median: $ 801,500	730	$ 637,230,600
RESIDENTIAL LAND & BUILDING WITH CURRENT USE:	59	$ 68,435,921
MANUFACTURED HOUSING ON OWN LAND:	3	$ 1,043,400
MANUFACTURED HOUSING ON LAND OF ANOTHER:	156	$ 1,470,800
RESIDENTIAL CONDOMINIUMS:	Included in Residential Buildings	
DUPLEX & MULTI-FAMILY:	49	$ 60,230,299
COMMERCIAL/INDUST. LAND ONLY (not including current use):	293	$ 4,070,900
COMMERCIAL/INDUST. LAND & BUILDING (not including current use):	98	$ 87,054,100
COMMERCIAL/INDUST. WITH CURRENT USE:	2	$ 6,852,700
UTILITY:	8	$ 10,012,800
TOTAL TAXABLE:	1533	$ 883,494,987
TOTAL EXEMPT/NONTAXABLE:	73	$ 25,255,700
TOTAL NUMBER OF PARCELS:	1606	
(TOTAL NUMBER OF CARDS):	1696	
PROPERTIES WITH VIEWS (included above):	9	
PROPERTIES WITH WATER FRONTAGE (included above):	40	
DRA CERTIFICATION YEAR:	2023	

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 2021, 2022, and 2023, and an analysis of twelve paired sales or properties that sold twice.

Sales Analysis Results	Year	Median Ratio	Year	Median Ratio
	2021	.8238	2022	.6969
	2022	.6969	2023	.6393

To determine the trend factor for 2022 using the sales analysis, we took the difference between the 2021 and 2022 ratios (.1269), divided that number by the 2021 ratio of 82.38% which resulted in a positive trend factor of 15.4% or + 1.28 % per month.

To determine the trend factor for 2023 using the sales analysis, we took the difference between the 2022 and 2023 ratios (.0576), divided that number by the 2022 ratio of 69.69% which resulted in a positive trend factor of 8.27% or + .69% per month.

The average of this analysis suggests a positive .985 % per month trend. The information indicates a larger change per year/month from 2021 into 2022 at 1.23% per month and very little change from 2022 into 2023 and in fact appears relatively stable.

DRA Equalization Ratio Study

Year	Median Ratio
2021	77.2 %
2022	65.7 %

To determine the trend factor for 2022 using the DRA figures, we took the difference between the 2021 and 2022 ratios (.115), divided that number by the 2021 ratio of 77.2% which resulted in a positive trend factor of 14.90% or + 1.24% per month.

We also analyzed 2023 qualified sales through 4/01/2023; however, as this analysis reflected only a portion of 2023, the DRA ratio for the entire year doesn't exist.

This analysis suggests a positive 1.24% (rounded) per month trend.

In addition, we completed a paired sales study which represents a trend from 2017 through 2023.

		Sale #1		Sale #2			Months	Percent
Sale #	PID	Date	Price	Date	Price	Percent Change	Between Sale	Per Month
1	01-052-000	3/1/2017	$785,000	10/3/2022	$1,197,000	52.48	67	0.78
2	04-039-000	12/16/2020	$1,300,000	9/27/2022	$1,625,000	25	21	1.19
3	05-051-5-B	11/14/2019	732000	4/14/2022	1000000	36.61	29	1.26
4	06-057-000	7/21/2020	425000	1/6/2022	550000	29.41	17	1.73
5	06-064-010	7/21/2020	1650000	7/6/2022	2450000	48.48	23	2.11
6	08-064-005	8/15/2019	100000	1/30/2023	150000	50	41	1.22
7	08-083-007	8/31/2018	455000	11/9/2022	755000	65.93	50	1.32

The average of this analysis suggests a positive 1.37% per month trend and a median of 1.26% per month.

Conclusion

The paired sales analysis is in my opinion the best indicator of the change over time which indicates a median of 1.26%. This is well supported by our analysis results from 2022 (40 sales) to 2023 (12) and as such, we have reconciled a time trend of 1.2% per month (14.4%/year) to be applied to all sales older than 4/1/22. Our goal is to focus on the most recent sales, however, there may be classes of property where more sales are needed and if we need to go back to 4/1/21, we will and we will apply the 1.2% per month time trend.

E. Neighborhood Classification

Market Value Influences

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

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

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

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

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

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

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

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

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

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

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

Neighborhoods are classified by alphabetical letters, as follows:

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

E = Average or most common and has no adjustment factor

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 unless this process has been completed in a cyclical manner over the years preceding the year of the valuation update.

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 thereof. 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	Base rate times building rate times commercial wall factor equal the unique adjusted base for this structure. Therefore, two identical homes with slightly different square feet will have slightly different adjusted base rates as the economy of scale will come into play. Also, two identical size and style homes with various exterior wall materials may also vary in adjusted base rates slightly to account for the various market appeal/desirability and value of each material. The Adjusted Base Rate is then multiplied by the total effective area of the house to develop a replacement cost new for that structure.
Bedroom & Bathroom Data	While the number of bedrooms is a valuable commodity for most homes, the accompanying number of bathrooms or fixtures plays a pivotal role. A house with 5 bedrooms and only 1 bathroom is functionally obsolete as the plumbing cannot equally handle the bedrooms, as such a similar house with 5 bedrooms and 2 bathrooms would command a higher market value, all other things equal. As such, a weighting system was developed by Avitar to weight the number of bedrooms to bathrooms to develop an adjusting factor to account for this obsolescence when it existed. Therefore, it is not solely the bedroom or bathroom count that effects value, but the combination of both.

Sample Calculation

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

Example Listing Data

EXTERIOR WALLS		
Prefab Wood Panels	= 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
TOTAL STRUCTURAL POINTS COMPUTED	**=**	**85**

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)

TOTAL STRUCTURAL POINTS INDEX = 97

QUALITY ADJUSTMENT FACTORS

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

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

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

DESCRIPTION	% ADJUSTMENT
Minimum	70%
Below Average	80%
Average	100%
Average + 10	110%
Average + 20	120%
Average + 30	130%
Excellent	140%
Excellent + 10	150%
Excellent + 20	160%
Excellent + 40	180%
Excellent + 60	200%

IT IS IMPORTANT TO NOTE that the quality index is a percent value and the decimal point is necessary in calculations. Quality index for your community can be found in *Section 9*.

EFFECTIVE AREA CALCULATIONS

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

EXAMPLE: BUILDING AREA CALCULATIONS

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

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

EXAMPLE:

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

SIZE ADJUSTMENT FACTORS

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

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

STORY HEIGHT ADJUSTMENTS

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

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

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

Adjusted Base Rate Calculation

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

FINAL BUILDING VALUE COMPUTATIONS

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

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

DEPRECIATION TYPES & USE

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

EXAMPLE - 200 Year Old House

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

EXAMPLE - For the 200 year old home in good condition

Building Value	=	129,900
Depreciation	=	x 28%
Depreciation Value	=	- 36,372
Depreciated Bldg. Value =		**93,528**

- OR -

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

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

Therefore, the indicated building value = $93,500

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

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

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

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

LAND VALUE COMPUTATIONS

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

SAMPLE LAND CHART

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

Excess acreage at $1,500 per acre

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

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

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

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

$13,000 x 1.20 = $15,600

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

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

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

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

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

Example:

Zone = Two Acres, 100 Front Feet

1. Parcel with three acres and 400 front feet would not have any excess frontage assessed because only one excess acre exists and the zone requires two. So, this parcel has no subdivision potential.

2. Parcel with four acres and 400 front feet would be assessed for 100 excess front feet because there are two excess acres to support the zoning requirement, and therefore, a potential for subdivision exist.

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

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

SECTION 5

UNDERSTANDING YOUR PROPERTY RECORD CARD

ABBREVIATIONS, SAMPLES & DEFINITIONS

Notices may not be exact copies

(3)

Map: 000R42 **Lot:** 000008 **Sub:** 000000 (1) **Card:** 1 of 1 (2) **123 MOUNTAIN ROAD** **ANYTOWN** **Printed:** 04/01/2023

OWNER INFORMATION (4)

DOE, JOHN
DOW, JANE
123 MOUNTAIN ROAD

ANYTOWN, NH 01234

SALES HISTORY (5)

Date	Book	Page	Type	Price	Grantor
03/12/2018	3587	2609	U I 51	525,000	

PICTURE (8)

LISTING HISTORY (6)

09/21/20	ERHC	
01/29/20	ERPM	
04/02/19	ERPL	
02/26/15	ERVL	
01/09/15	INSP	MARKED FOR INSPECTION
01/17/08	DWRM	

NOTES (7)

WHITE;TBHS=4 FULL, 2 HALF; DNPU 2' ENT/EOPF; NICE SETTING, VIEW; FNDTN=STONE & CONCRETE. LAND=OWNER SAYS 252+ACRES RES-POND IS AMENITY TO PROP;LOW POSTED BSMNT; DNPU FFF LIBRARY OR OFFICE AS BEDROOMS;TQF=14'; 36X22 BMU FLAT ROOF;4/19; EXTENSIVE RENO ON-GOING; HQ, WAINSCOTTING, EXPOSED BEAMS, CUST DETAIL FEAT, BLT INS, TILE BTHS/SHOWERS ETC;REMVD TREES=UNOBST VU; UC=SOME FLRS/TRIM, KIT, MISC BTH FIX/PAINT,ELEC WORK, STAIRWAYS; 1/20; DNVI, PU AC, DECK, ENT, EST COMPLETE, RMVD UC;

EXTRA FEATURES VALUATION (9)

Feature Type	Units	Lngth x Width	Size Adj	Rate	Cond	Market Value	Notes
PATIO	150	10 x 15	167	7.00	10	175	EST; SNOW
CARPORT WOOD	240	12 x 20	127	11.00	40	1,341	COND=DEPTH; DRT FLR
SHED-WOOD	144	12 x 12	171	10.00	60	1,477	ATT CARPORT
GARAGE-1 STY	1,800	36 x 50	69	30.00	70	26,082	
PATIO	200	10 x 20	140	7.00	70	1,372	EST; SNOW/BRICK
FIREPLACE 3-STAND	1		100	6,500.00	100	6,500	
FIREPLACE 1-STAND	1		100	3,000.00	100	3,000	INT FS; IN BMU
						39,900	

MUNICIPAL SOFTWARE BY AVITAR

ANYTOWN ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE (10)

Year	Building	Features	Land
2018	$ 284,800	$ 32,800	$ 194,814
		Parcel Total:	$ 512,414
2019	$ 328,200	$ 32,800	$ 220,522
		Parcel Total:	$ 581,522
2020	**$ 487,300**	**$ 39,900**	**$ 342,390**
		Parcel Total:	**$ 869,590**

LAND VALUATION (11)

LAST REVALUATION: 2020

Zone: RURAL **Minimum Acreage:** 2.00 **Minimum Frontage:** 225 **Site:** VERY GOOD **Driveway:** PAVED **Road:** DIRT/GRAVEL

Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
1F RES	2.000 ac	83,000	E	100	110	95	100	90 -- ROLLING	100	78,100	0	N	78,100	
1F RES	39.890 ac	x 2,500	X	58				90 -- ROLLING	100	52,100	0	N	52,100	
FARM LAND	26.000 ac	x 2,500	X	58				90 -- ROLLING	100	33,900	66	N	7,514	
UNMNGD OTHER	114.660 ac	x 2,500	X	58				90 -- ROLLING	100	149,600	33	N	5,076	
UNMNGD OTHER	1,575.000 ff	x 40	E	100					100	63,000	0	N	0	
VIEW *		MOUNTAINS/HILLS NEAR, PANORAMIC, FULL, EXTREME							100	61,800			61,800	
JENNESS POND *	100.000 wf	BEACH AND/OR LANDSCP, MAIN WATERBO						85 -- MODERATE S	100	137,800	0		137,800	
	182.550 ac									576,300			**342,390**	

*See 1.D.

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. *Views & Section 9.C. Final Valuation Tables (Views & Waterfront).*

PROPERTY RECORD CARD - BACK

PICTURE (1)

OWNER (2)

DOW, JOHN
O'BRIEN, KAREN JOY
123 MOUNTAIN ROAD

ANYTOWN, NH 01324

TAXABLE DISTRICTS (3)

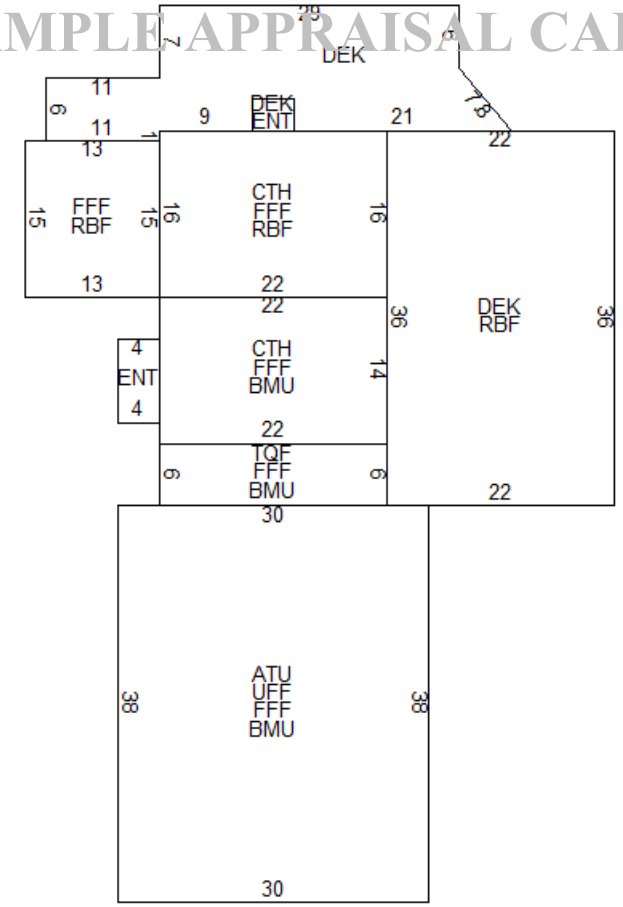
District	Percentage

PERMITS (5)

Date	Permit ID	Permit Type	Notes
11/20/19	2019000256	RENOVATION	
06/11/18	2018000097	RENOVATION	

BUILDING DETAILS (4)

Model: **2.50 STORY COLONIAL**
Roof: **GABLE OR HIP/ASPHALT**
Ext: **CEDAR/REDWD**
Int: **DRYWALL/PLASTERED**
Floor: **HARDWOOD/PINE/SOFT WD**
Heat: **GAS/FA DUCTED**
Bedrooms: **4** Baths: **5.0** Fixtures: **18**
Extra Kitchens: Fireplaces:
A/C: **Yes 100.00 %** Generators:
Quality: **A6 EXC+20**
Com. Wall:
Size Adj: **0.8492** Base Rate: **RSA 88.00**
Bldg. Rate: **1.4087**
Sq. Foot Cost: **$ 123.97**



(6)

BUILDING SUB AREA DETAILS (7)

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

2020 BASE YEAR BUILDING VALUATION (8)

Market Cost New:		**$ 609,065**
Year Built:		**1776**
Condition For Age:	EXCELLENT	**20 %**
Physical:		
Functional:		
Economic:		
Temporary:		
Total Depreciation:		**20 %**
Building Value:		**$ 487,300**

1) **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 %).

Building Market Cost New	=$227,000
Total Depreciation = 21%	x .79 (100% - 21%=79% or .79)
	$179,330

Rounded to $179,300 = Building Assessment

GENERAL
COMMONLY USED ABBREVIATIONS

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

SAMPLE - LIST LETTER

Town of Anytown
123 Main Street
Anytown, NH 03123

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

Map Lot Sub : 000404 000031 000000

June 6, 2023

INTERIOR INSPECTIONS

Dear Property Owner:

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

At this time, Avitar is scheduling appointments for **Interior Inspections** for **Monday, June 20, 2023 thru Wednesday, June 22, 2023** (additional days may be added, if needed). You will not be able to make an appointment after **4:00 pm on June 17, 2023**. This appointment scheduling is for an interior inspection at your property location, no phone appointments are currently available for your town. The purpose of the interior inspection is to verify the data listed on your property record card for accuracy i.e., number of bedrooms and baths and to determine the overall condition. This is not required by law, but does ensure your data is accurately listed.

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

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

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

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

SAMPLE PRELIMINARY NOTICE OF VALUE

Town of Anytown
Board of Selectmen
P.O. Box 123
Anytown, NH 01234

JOHN DOE
123 MAIN STREET
ANYTOWN, NH 01234

Map Lot Sub : 000000 000000 000000 Location : 123 MAIN ST

NOTICE OF PRELIMINARY ASSESSMENT VALUES - JUNE 12, 2023

Dear Property Owner:

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

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

- **Tuesday, July 26, 2023 between 8AM-4PM**
- **Wednesday, July 27, 2023 between 8AM-4PM**

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 our website at **www.avitarassociates.com/appointments** for details. **Please logon and schedule an appointment to ensure you are afforded the opportunity for review by 4:00 PM on FRIDAY, JULY 25, 2023, as you will not be able to make an appointment after that date**. If you do not have access to the internet, and no one else is available to assist you, contact the **Town Office** at **603-123-4567** and they can make an appointment for you. Unlike in previous years, we will not be holding face to face meetings, but rather we will contact you at the phone number you provide for your scheduled appointment.

Please note that you should not try to estimate your next tax bill by multiplying your new assessment and the old tax rate as it will produce an erroneous tax amount. As the total value of the Town has increased an approximate 65%, the tax rate will drop proportionally, barring any significant changes in spending voted in at Town & School district meetings. **The newly established values will be implemented on the December bill.** We appreciate your patience and thank you for your cooperation.

Land Value: $ 158,300 Buildings/Features: $ 156,000 Total Parcel Value: $ 314,300

SAMPLE - SECOND NOTICE OF VALUE AFTER PRELIMINARY HEARINGS

Town of Anytown
Office of the Selectmen
123 Main Street
Anytown, NH 02345

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

Map Lot Sub : 000001 000001 000001

September 1, 2023

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 4/1/2023.

Sales that occurred between 10/1/2021 and 3/23/2023 were used in the preliminary analysis.

Sales that occurred between 10/1/2021 and 7/28/2023 were used in the final analysis. Sales after 4/01/2023 may not have been visited for verification.

A total of 53 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.

Hampton Falls Sales Analysis Report

Ratio	ParcelID Sale Note	Zone	Acres	LC	NC	BR	SH Eff. Area	Trended Sale Price	Assessment Sale Date	I	Q	Unqualified Description Grantor	Prior Year Assessment
0.770	8-64-7-0	02	0.00	CI	E	CCD	A 1,490	$ 225,120	$ 173,400 04/04/2022	I	Q	PASTERNAK JEREMIAH D	$ 107,300
0.898	8-64-6-0	02	0.00	CI	E	CCD	A 1,490	$ 167,680	$ 150,500 06/15/2022	I	Q	PASTERNAK JEREMIAH D	$ 108,000
0.920	1-56-0-0	01	3.09	R1	F	RSA	C 1,759	$ 543,000	$ 499,800 04/10/2023	I	Q	STEVENS MARK H	$ 320,200
0.922	5-43-3-0	01	2.00	R1	H	RSA	C 2,619	$ 900,000	$ 829,700 06/27/2023	I	Q	LINDSAY KAREN L	$ 452,800
0.926	1-63-0-0	01	3.42	R1	E	RSA	A 1,486	$ 507,360	$ 470,000 12/17/2021	I	Q	VALERIANI STONE MARK	$ 283,900
0.942	6-22-2-0	01	130.73	R1	F			$ 1,327,036	$ 1,249,500 09/13/2022	V	Q	340 EXETER ROAD LLC	$ 816,700
0.949	6-64-10-0	01	7.70	R1	L	RSA	C 6,714	$ 2,538,200	$ 2,408,900 07/06/2022	I	Q	SLOTTJE DANIEL J	$ 1,274,600
0.953	2-144-2-0	01	2.00	R1P	F	RSA	C 3,234	$ 865,000	$ 824,400 03/06/2023	I	Q	RUSTY GATE COMPANY LLC	$ 386,200
0.956	8-47-0-0	04	1.10	R1P	E	RSA	D 2,475	$ 504,000	$ 481,700 12/03/2021	I	Q	KIDD RICHARD J	$ 329,400
0.960	4-2-5-0	01	2.04	R1	J	RSA	D 4,105	$ 1,305,600	$ 1,253,900 08/01/2022	I	Q	ANASTAS NEIL L	$ 736,500
0.962	2-30-0-0	01	0.94	R1	F	RSA	A 1,887	$ 600,600	$ 577,800 10/01/2021	I	Q	JACKSON STEVEN	$ 302,700
0.964	6-36-1-0	01	8.00	R1	F	RAN	D 4,223	$ 1,325,000	$ 1,277,300 06/21/2023	I	Q	LAWLER RAYMOND R	$ 675,000
0.968	5-51-5-B	01	2.10	R1	H	RSA	E 3,821	$ 1,072,000	$ 1,037,800 04/14/2022	I	Q	EDWARDS CECIL D	$ 683,400
0.975	4-17-2-0	01	2.06	R1	I	RSA	E 4,666	$ 1,258,400	$ 1,227,200 10/01/2021	I	Q	SCHNYDRIG STEFAN	$ 741,400
0.978	8-37-0-0	02	3.00	R2	F	RAN	E 3,800	$ 1,280,500	$ 1,251,800 11/01/2022	I	Q	DUMONT CHRISTINE A TTE	$ 770,800
0.980	4-1-7-0	01	2.15	R1	H	RSA	E 5,438	$ 1,500,000	$ 1,470,600 07/07/2023	I	Q	ALLEN DAVID S	$ 811,100
0.991	1-18-1-0	01	24.64	CUFL	E			$ 245,000	$ 242,800 02/10/2023	V	Q	KLIEGLE, KRISS (TRUSTE	$ 262,400
0.992	6-32-0-0	01	2.78	R1	F	RAN	D 3,322	$ 932,360	$ 924,600 10/19/2021	I	Q	IPPOLITO ANDREA	$ 489,400
0.996	1-53-3-0	01	2.15	R1	G	RSA	E 3,721	$ 1,016,536	$ 1,012,400 11/22/2021	I	Q	PERSIMMON HOMES LLC	$ 621,400
0.997	4-25-8-0	01	3.09	R1P	I	RSA	D 6,611	$ 1,645,000	$ 1,640,200 07/28/2023	I	Q	THOMPSON-STETZ JILL	$ 1,052,600

Trended 1.2% prior to 10/1/2022

Ratio	ParcelID Sale Note	Zone	Acres	LC	NC	BR	SH Eff. Area	Trended Sale Price	Assessment Sale Date	I	Q	Unqualified Description Grantor	Prior Year Assessment
0.999	5-35-0-0	01	0.58	R1	G	RSA	D 2,745	$ 785,000	$ 784,500 01/20/2023	I	Q	CARNES JASON	$ 416,600
1.003	5-36-0-0	01	1.74	R1	G	RSA	C 2,455	$ 733,600	$ 735,500 06/13/2022	I	Q	CALLANAN, MEREDITH C.	$ 398,000
1.003	8-87-1-C	02	0.00	CI	E	CCO	C 985	$ 185,000	$ 185,600 02/09/2023	I	Q	DICKINSON ALAN H	$ 125,600
1.005	6-21-0-0 ABUTTER	01	20.00	CUWL	F			$ 191,066	$ 192,000 09/13/2022	V	Q	BIRDSALL, KAREN	$ 19,600
1.007	5-44-0-0	01	33.50	R1	H	RSA	A 2,188	$ 1,000,000	$ 1,006,800 05/19/2023	I	Q	KIBLER JAMES E	$ 471,200
1.014	6-57-0-0	01	6.50	R1	F	RSA	A 1,745	$ 609,400	$ 618,200 01/06/2022	I	Q	RUBIN STEPHEN L & ANGE	$ 404,300
1.015	2-4-24-0	01	2.00	R1	G	RSA	E 4,785	$ 985,000	$ 1,000,200 05/18/2023	I	Q	BROUILLARD CHRISTIAN P	$ 645,800
1.017	5-53-1-0	01	3.88	R2	E	RSA	D 4,653	$ 1,370,000	$ 1,393,900 02/02/2022	I	Q	DRINAN DIANE M	$ 856,100
1.019	4-39-0-0	01	7.72	R2	F	RSA	E 5,323	$ 1,644,500	$ 1,676,000 09/27/2022	I	Q	PARISE MICHELLE L TTE	$ 891,700
1.022	6-5-1-0	01	5.48	R1	F	RSA	E 3,632	$ 1,021,800	$ 1,043,900 06/10/2022	I	Q	CW COLLINS CORP	$ 666,500
1.027	2-4-30-0	01	4.00	R1	G	RSA	E 3,468	$ 777,000	$ 798,300 07/27/2022	I	Q	SHAIKH IQBAL	$ 477,700
1.031	2-4-12-0	01	2.08	R1	G	RSA	E 3,629	$ 840,000	$ 866,100 02/03/2023	I	Q	PAWLYK BASIL	$ 536,100
1.032	1-52-0-0	01	3.00	R1	F	RSA	E 4,986	$ 1,197,000	$ 1,235,300 10/03/2022	I	Q	DAVIS JOHN JR	$ 747,100
1.033	4-2-4-0	01	2.02	R1	J	RSA	C 4,205	$ 1,270,000	$ 1,311,800 03/23/2023	I	Q	TOBIN LAURA E TTE	$ 815,200
1.034	7-70-0-0	03	8.24	CI	E	CLC	A 7,684	$ 1,487,200	$ 1,537,600 10/14/2021	I	Q	BENOIT DAVID P TTE	$ 852,800
1.034	4-32-12-0	01	2.10	R1	G	RSA	D 3,662	$ 975,000	$ 1,008,500 10/17/2022	I	Q	SIMONDS KATHRYN H	$ 607,600
1.039	8-64-5-0	02	0.00	CI	E	CCD	A 1,492	$ 150,000	$ 155,800 01/30/2023	I	Q	PASTERNAK JEREMIAH D	$ 102,200
1.040	2-4-28-0	01	4.90	R1	G	RSA	D 3,329	$ 845,020	$ 879,100 09/20/2022	I	Q	PETROSILLO TONI-ANN TT	$ 460,900
1.043	7-35-0-0	01	0.50	R1	E	RSA	D 1,567	$ 501,760	$ 523,300 08/26/2022	I	Q	CHASE CHRISTINE A TTE	$ 322,800
1.046	5-82-9-0	01	2.00	R1	G	RSA	A 2,378	$ 700,000	$ 732,300 05/15/2023	I	Q	KEENE IIEANA M TTE	$ 405,700

Ratio	ParcelID Sale Note	Zone	Acres	LC	NC	BR	SH Eff. Area	Trended Sale Price	Assessment Sale Date	I	Q	Unqualified Description Grantor	Prior Year Assessment
1.047	5-53-1-0	01	3.88	R2	E	RSA	D 4,653	$ 1,331,200	$ 1,393,900 08/03/2022	I	Q	RUBIN STEPHEN L TTE	$ 856,100
1.051	8-60-1-0	04	10.14	CI	E	CRS	C 3,128	$ 864,600	$ 908,700 06/29/2022	I	Q	115 LAFAYETTE ROAD LLC	$ 700,500
1.051	6-64-1-0	01	2.11	R1P	L	RSA	D 5,006	$ 1,398,600	$ 1,470,000 07/11/2022	I	Q	SOCHA DAWN M	$ 745,600
1.056	8-95-0-0	02	0.50	CI	E	COF	D 2,169	$ 674,960	$ 712,500 10/15/2021	I	Q	BENJAMIN BROWN HOUSE L	$ 465,600
1.059	8-83-7-0	01	3.01	R1	G	RSA	D 2,946	$ 755,000	$ 799,400 11/09/2022	I	Q	TAYLOR TONY L	$ 452,300
1.060	6-41-4-0	01	2.51	R1	F	RSA	D 4,194	$ 1,090,740	$ 1,155,900 05/19/2022	I	Q	WIGGINS MARGORIE	$ 638,200
1.063	1-84-0-0	01	3.00	R1	E			$ 58,240	$ 61,900 12/28/2021	V	Q	FARLEY RALPH M	$ 20,600
1.069	5-2-1-0	01	2.20	R1	G	RSA	C 3,867	$ 1,032,280	$ 1,103,000 06/27/2022	I	Q	STONE GISELE V TTE	$ 690,400
1.070	2-26-0-0	01	2.00	R1	F	RSA	A 2,004	$ 589,493	$ 630,800 04/28/2022	I	Q	MCINTYRE GLORIA A	$ 316,500
1.072	5-51-5-0	01	2.61	R1	F	RSA	D 3,710	$ 788,480	$ 845,000 08/18/2022	I	Q	SAMWAY TIMOTHY T& ANNE	$ 535,900
1.089	1-54-0-0	01	10.10	CUUO	G			$ 560,000	$ 609,600 12/03/2021	V	Q	VOLPE LAURA A TTE	$ 365,300
1.089	8-83-10-0	01	2.36	R1	E	RSA	D 4,828	$ 995,600	$ 1,084,100 06/02/2022	I	Q	JENSEN JANE F TTE	$ 593,700
1.096	4-17-7-0	01	2.98	R1	G	RSA	B 3,986	$ 1,020,000	$ 1,118,000 11/02/2022	I	Q	DEXTER JAMES D	$ 703,500
1.110	4-50-0-0	01	0.85	R1	F	RSA	A 1,922	$ 530,000	$ 588,200 05/27/2022	I	Q	HOPPE DAVID E	$ 309,000
1.135	2-28-0-0	01	0.95	R1	F	RSA	A 2,041	$ 537,600	$ 610,300 08/04/2022	I	Q	HARVEY PHILIP C & ARDI	$ 342,100
1.153	1-15-0-0 SOLD AS IS, BARGAIN SALE; WOULD NOT SELL UNDER FHA O	01	2.62	R1	F	RSA	B 1,274	$ 432,424	$ 498,500 11/02/2021	I	Q	TITUS MARY TTE	$ 309,200
1.176	8-64-4-0	02	0.00	CI	E	CCD	A 1,486	$ 131,000	$ 154,000 06/24/2022	I	Q	PASTERNAK JEREMIAH D	$ 107,500
1.189	8-64-10-0	02	0.00	CI	E	CCD	A 1,490	$ 138,500	$ 164,700 01/04/2022	I	Q	TURCOTTE STEPHEN R	$ 116,100

Trended 1.2% prior to 10/1/2022

Hampton Falls Sales Analysis Report

Ratio	ParcelID Sale Note	Zone	Acres	LC	NC	BR	SH Eff. Area	Sale Price	Assessment Sale Date	I	Q	Unqualified Description Grantor	Prior Year Assessment
0.028	2-144-1-0 SOLD WITH 2-143	01	2.00	R1	F			$ 995,000	$ 28,200 06/23/2022	I	U	MPC-CAN SELL SEPRTLY HAM THEODORE W	$ 141,600
0.136	8-87-1-M	02	0.00	CI	E	CCO	A 680	$ 1,050,000	$ 142,900 09/07/2022	I	U	MPC-CAN SELL SEPRTLY DICKINSON ALAN H	$ 44,200
0.161	8-87-1-L	02	0.00	CI	E	CCO	B 775	$ 1,050,000	$ 169,000 09/07/2022	I	U	MPC-CAN SELL SEPRTLY DICKINSON ALAN H	$ 80,400
0.163	8-87-1-N	02	0.00	CI	E	CCO	A 1,088	$ 1,050,000	$ 170,900 09/07/2022	I	U	MPC-CAN SELL SEPRTLY DICKINSON ALAN H	$ 117,500
0.246	8-87-1-O	02	0.00	CI	E	CCO	D 2,009	$ 1,050,000	$ 257,900 09/07/2022	I	U	MPC-CAN SELL SEPRTLY DICKINSON ALAN H	$ 186,800
0.252	4-15-0-0 HOUSE AND SUPPORTING PROPERTY IN KENSINGTON	01	2.00	CUFL	F			$ 927,000	$ 233,400 05/03/2022	V	U	MPC-CANT SELL SEPRTL BUXTON LINDA C TTE	$ 117,600
0.265	4-16-0-0 HOUSE AND SUPPORTING PROPERTY IN KENSINGTON	01	1.00	CUFL	F			$ 927,000	$ 245,600 05/03/2022	V	U	MPC-CANT SELL SEPRTL BUXTON LINDA C TTE	$ 92,600
0.286	8-87-1-P	02	0.00	CI	E	CCO	E 2,507	$ 1,050,000	$ 300,200 09/07/2022	I	U	MPC-CAN SELL SEPRTLY DICKINSON ALAN H	$ 208,100
1.054	2-143-0-0 SOLD WITH 2-144-1	01	12.20	R2	F	RSA	A 3,381	$ 995,000	$ 1,048,700 06/23/2022	I	U	MPC-CAN SELL SEPRTLY HAM THEODORE W	$ 627,800
1.091	1-94-1-0 MAILING ADDRESS SAME FOR LLC AND NEW OWNER	01	2.00	R1	F	RAN	D 3,508	$ 771,500	$ 841,500 12/28/2022	I	U	BUSIN AFFIL GRNTR/E COTE HILL LLC	$ 452,400
1.100	5-38-0-0	01	2.60	R1	F	RAN	D 7,613	$ 1,406,000	$ 1,546,300 07/07/2022	I	U	ESTATE SALE/FDCY COV AHEARN DAVID E	$ 1,020,900
1.357	8-83-13-0 NO MARKET EVIDENCE OF HOME FOUND ON MLS OR OTHER	01	2.14	R1	G	RSA	A 3,512	$ 665,000	$ 902,700 07/07/2023	I	U	INSUFCNT MKT EXPOSUR DUNCAN CHARLES J JR	$ 492,100
1.424	2-66-0-0	01	1.75	R1P	F	RSA	D 3,018	$ 485,000	$ 690,700 09/22/2022	I	U	FAMILY/RELAT GRNTR/E CARROLL JOHN F TTE	$ 362,900
1.629	7-64-0-0	03	5.54	CI	E	COF	F 2,961	$ 565,000	$ 920,500 06/02/2022	I	U	BUSIN AFFIL GRNTR/E 33 LAFAYETTE ROAD LLC	$ 632,400
1.630	8-22-0-0	02	5.00	R1	E	RSA	D 2,820	$ 495,000	$ 806,700 11/08/2021	I	U	FAMILY/RELAT GRNTR/E BURZYNSKI ANYA C	$ 563,000
1.688	8-82-0-0 DOES NOT AT ALL APPEAR TO BE MARKET VALUE, AND NO L	01	0.71	R1	E	RSA	A 1,237	$ 239,000	$ 403,400 10/05/2022	I	U	INSUFCNT MKT EXPOSUR GODFREY GLORIA M TTE	$ 234,300
1.770	1-91-1-0 JILLIAN DAUGHTER OF LEPERE	01	2.29	R1P	F	RSA	C 5,015	$ 600,000	$ 1,062,200 03/31/2022	I	U	FAMILY/RELAT GRNTR/E LEPERE GAIL TTE	$ 709,900
1.876	8-92-1-0 COMPLETE RENO OF BOTH BUILDINGS AFTER PURCHASE AN	02	2.20	CI	E	CRA	D 4,656	$ 850,000	$ 1,594,500 12/29/2021	I	U	IMPROVED POST SALE MCKEON ANDREW	$ 640,600
2.114	2-144-2-0	01	2.00	R1P	F	RSA	C 3,234	$ 390,000	$ 824,400 04/08/2022	I	U	BUSIN AFFIL GRNTR/E BARNARD DON A TTE	$ 386,200
2.128	8-54-0-0 PROPERTY IN PROCESS OF COMPLETE RENOVATION WHICH	04	1.50	R1	D	RSA	A 1,390	$ 210,000	$ 446,900 10/28/2022	I	U	IMPROVED POST SALE NADEAU MARC S & RHONDA	$ 230,000

Ratio	ParcelID Sale Note	Zone	Acres	LC	NC	BR SH Eff. Area	Sale Price	Assessment Sale Date	I	Q	Unqualified Description Grantor	Prior Year Assessment
2.448	6-41-13-0	01	5.44	R2	F	RSA D 4,345	$ 504,000	$ 1,234,000 12/27/2021	I	U	FAMILY/RELAT GRNTR/E BARK KEVIN	$ 714,000
2,500.000	3-27-0-0	01	3.00	R1	X		$ 1	$ 2,500 09/20/2022	V	U	FAMILY/RELAT GRNTR/E BUXTON LINDA C TTE	$ 1,400
2,500.000	3-126-0-0	01	3.00	R1	X		$ 1	$ 2,500 09/20/2022	V	U	FAMILY/RELAT GRNTR/E BUXTON LINDA C TTE	$ 1,400
2,900.000	3-141-0-0	01	3.50	R1	X		$ 1	$ 2,900 09/20/2022	V	U	FAMILY/RELAT GRNTR/E BUXTON LINDA C TTE	$ 1,700
10,800.000	9-3-0-0	01	5.50	CUWL	X		$ 1	$ 10,800 09/01/2022	V	U	FAMILY/RELAT GRNTR/E CHAPUT DEBORAH J	$ 9,800
31,400.000	4-30-1-0	01	3.50	R1	H		$ 1	$ 31,400 05/13/2022	I	U	FAMILY/RELAT GRNTR/E WEEKS BONNIE M	$ 24,900
233,400.000	4-15-0-0 CONFIRMATORY WARRANT DEED TO CORRECT MISTAKE	01	2.00	CUFL	F		$ 1	$ 233,400 10/12/2022	V	U	UNCLASSFYD EXCLUSION FORD EMILY	$ 117,600
242,800.000	1-18-1-0	01	24.64	CUFL	E		$ 1	$ 242,800 02/10/2023	V	U	FAMILY/RELAT GRNTR/E KLIEGLE RALPH P TTE	$ 262,400
245,600.000	4-16-0-0 CONFIRMATORY DEED TO CORRECT MISTAKE	01	1.00	CUFL	F		$ 1	$ 245,600 10/12/2022	V	U	UNCLASSFYD EXCLUSION FORD EMILY	$ 92,600
279,300.000	9-2-0-0 EXEMPT FOR RSA 78-B:2 (IX)	01	72.00	CUFL	B		$ 1	$ 279,300 04/18/2022	V	U	UNCLASSFYD EXCLUSION KAKAZU GRANT	$ 151,000
292,900.000	7-27-0-0	01	2.20	CUUH	E		$ 1	$ 292,900 10/14/2022	V	U	FAMILY/RELAT GRNTR/E HALVORSEN MATTHEW J	$ 16,400
345,900.000	8-84-5-1	01	6.16	R1	F	RSA D 5,535	$ 1	$ 345,900 10/20/2021	V	U	FAMILY/RELAT GRNTR/E MITCHELL JAMES TTE	$ 1,170,300
373,100.000	4-40-2-0 SOLD TO ALL AS TENANTS IN COMMON	01	22.96	CUUH	E		$ 1	$ 373,100 06/02/2023	V	U	FAMILY/RELAT GRNTR/E TANNER HAROLD E (TRUST	$ 307,400
373,100.000	4-40-2-0	01	22.96	CUUH	E		$ 1	$ 373,100 06/02/2023	V	U	FAMILY/RELAT GRNTR/E CHAPUT, DEBORAH J.	$ 307,400
375,100.000	1-48-0-0	01	65.00	CUFL	X		$ 1	$ 375,100 01/26/2022	V	U	FAMILY/RELAT GRNTR/E SARGENT, CAROL J	$ 185,300
387,700.000	7-8-2-0	01	11.23	CUFL	E		$ 1	$ 387,700 10/14/2022	V	U	FAMILY/RELAT GRNTR/E HALVORSEN MATTHEW J	$ 268,900
393,500.000	7-8-1-0	01	9.70	R1	E		$ 1	$ 393,500 10/14/2022	V	U	FAMILY/RELAT GRNTR/E HALVORSEN MATTHEW J	$ 112,300
475,700.000	1-45-0-0	01	2.39	R1	F	RSA E 1,905	$ 1	$ 475,700 02/04/2022	I	U	FAMILY/RELAT GRNTR/E PARKER JOHN W	$ 286,700
499,800.000	1-56-0-0	01	3.09	R1	F	RSA C 1,759	$ 1	$ 499,800 10/05/2021	I	U	FAMILY/RELAT GRNTR/E STEVENS MARK H TTE	$ 320,200
503,700.000	8-74-0-0	01	0.35	R1	E	RSA A 1,881	$ 1	$ 503,700 09/21/2022	I	U	FAMILY/RELAT GRNTR/E HAGER RANDOLPH D	$ 282,100

Ratio	ParcelID Sale Note	Zone	Acres	LC	NC	BR	SH Eff. Area	Sale Price	Assessment Sale Date	I	Q	Unqualified Description Grantor	Prior Year Assessment
533,900.000	8-70-0-0	01	0.42	R1	E	RSA	A 2,290	$ 1	$ 533,900 11/21/2022	I	U	FAMILY/RELAT GRNTR/E MAKECHNIE WAYNE K	$ 332,100
542,600.000	6-30-1-0	01	0.90	R1	F	RSA	C 1,667	$ 1	$ 542,600 05/11/2023	I	U	FAMILY/RELAT GRNTR/E FROST ROBERT	$ 306,700
554,900.000	5-22-0-0 HUSBAND PASSED 9/29/2021-EITHER FORCED SALE, FAMILY S	01	4.00	R1	F	RAN	D 4,021	$ 1	$ 554,900 11/09/2021	I	U	FAMILY/RELAT GRNTR/E WARNOCK RICHARD N	$ 545,800
565,800.000	1-86-1-0	01	2.54	R1	E	RSA	C 2,116	$ 1	$ 565,800 08/01/2022	I	U	FAMILY/RELAT GRNTR/E BROOKS KEITH A	$ 327,700
596,800.000	2-21-0-0	01	2.27	R1	F	RSA	A 2,196	$ 1	$ 596,800 11/16/2022	I	U	FAMILY/RELAT GRNTR/E CHAPUT GREGORY D	$ 326,600
597,600.000	2-22-0-0	01	1.00	R1	F	RSA	A 2,208	$ 1	$ 597,600 10/13/2021	I	U	FAMILY/RELAT GRNTR/E SAVOY LINDA C	$ 333,000
597,700.000	1-70-0-0	01	0.92	R1	E	RSA	D 2,515	$ 1	$ 597,700 05/09/2022	I	U	FAMILY/RELAT GRNTR/E SCHRIER HUBERT L & DON	$ 327,700
602,200.000	5-7-0-0	01	2.59	R1	E	RSA	A 2,425	$ 1	$ 602,200 05/26/2022	I	U	FAMILY/RELAT GRNTR/E BAILLY JOHN B	$ 378,300
625,200.000	2-62-0-0	01	0.99	R1	F	RSA	A 2,355	$ 1	$ 625,200 07/01/2022	I	U	ESTATE SALE/FDCY COV POISSON LEO J & COLLIN	$ 360,600
629,500.000	2-4-18-0	01	2.00	R1	F	RSA	C 2,133	$ 1	$ 629,500 03/30/2023	I	U	FAMILY/RELAT GRNTR/E KONOPKA RONALD J	$ 396,400
673,000.000	5-25-0-0	01	1.43	R1	F	RSA	A 2,537	$ 1	$ 673,000 02/02/2023	I	U	FAMILY/RELAT GRNTR/E OBRIEN ELIZABETH M	$ 368,100
702,800.000	5-9-0-0	01	3.62	R2	E	RSA	B 1,815	$ 1	$ 702,800 05/19/2023	I	U	FAMILY/RELAT GRNTR/E RIORDAN, BRIAN G	$ 345,300
707,300.000	2-47-0-0	01	0.93	R1P	F	RSA	A 2,536	$ 1	$ 707,300 06/27/2023	I	U	FAMILY/RELAT GRNTR/E LEWIS MATTHEW A	$ 387,400
709,100.000	4-29-8-0	01	2.25	R1	F	RSA	D 2,697	$ 1	$ 709,100 06/28/2022	I	U	FAMILY/RELAT GRNTR/E PALMER DAVID L	$ 436,600
712,600.000	4-31-0-0	01	2.30	R1	F	RSA	A 2,733	$ 1	$ 712,600 10/11/2022	I	U	FAMILY/RELAT GRNTR/E DEEGAN JOHN	$ 395,000
719,700.000	4-70-4-0	01	5.10	R1	F	RSA	A 2,363	$ 1	$ 719,700 03/27/2023	I	U	FAMILY/RELAT GRNTR/E CLARKE, WILLIAM B	$ 364,100
731,200.000	8-61-0-0	04	1.00	CI	E	CAD	C 3,115	$ 1	$ 731,200 06/22/2023	I	U	FAMILY/RELAT GRNTR/E CONNOLLY SCOTT J TTE	$ 450,600
732,300.000	5-82-9-0	01	2.00	R1	G	RSA	A 2,378	$ 1	$ 732,300 07/28/2022	I	U	FAMILY/RELAT GRNTR/E KEENE IIEANA M & DEARY	$ 405,700
732,300.000	5-82-9-0	01	2.00	R1	G	RSA	A 2,378	$ 1	$ 732,300 09/22/2022	I	U	FAMILY/RELAT GRNTR/E KEENE IIEANA M	$ 405,700
735,500.000	5-36-0-0	01	1.74	R1	G	RSA	C 2,455	$ 1	$ 735,500 05/03/2022	I	U	FAMILY/RELAT GRNTR/E CASS THOMAS R TTE	$ 398,000

Ratio	ParcelID Sale Note	Zone	Acres	LC	NC	BR	SH Eff. Area	Sale Price	Assessment Sale Date	I	Q	Unqualified Description Grantor	Prior Year Assessment
742,800.000	2-4-22-0	01	2.25	R1	G	RSA	C 2,562	$ 1	$ 742,800 11/10/2022	I	U	FAMILY/RELAT GRNTR/E STOKEL RENEE E	$ 452,200
750,600.000	5-58-0-0	01	6.50	R1	E	RSA	A 2,686	$ 1	$ 750,600 06/20/2023	I	U	FAMILY/RELAT GRNTR/E MARELLI, JOYCE B (TRUS	$ 395,600
752,600.000	5-31-0-0	01	0.55	R1	G	RSA	C 3,218	$ 1	$ 752,600 02/14/2022	I	U	FAMILY/RELAT GRNTR/E SIDOTI KENNETH B	$ 365,500
752,600.000	5-31-0-0 KENNETH PASSED ON 3/29/2022	01	0.55	R1	G	RSA	C 3,218	$ 1	$ 752,600 03/23/2023	I	U	FAMILY/RELAT GRNTR/E SIDOTI KENNETH B TTE	$ 365,500
792,500.000	2-4-13-0	01	2.30	R1	G	RSA	D 2,931	$ 1	$ 792,500 01/25/2023	I	U	FAMILY/RELAT GRNTR/E BURKE DENNIS	$ 494,200
800,700.000	1-75-7-0	01	3.60	R1	E	RSA	C 3,621	$ 1	$ 800,700 06/22/2023	I	U	FAMILY/RELAT GRNTR/E HAYDEN-EICHELSER ELLE	$ 444,700
824,400.000	5-53-0-0	01	2.25	R1	E	RAN	E 3,897	$ 1	$ 824,400 03/31/2022	I	U	FAMILY/RELAT GRNTR/E WASSON MARC	$ 463,700
853,100.000	8-83-18-0	01	2.27	R1	E	RSA	C 3,321	$ 1	$ 853,100 10/28/2021	I	U	FAMILY/RELAT GRNTR/E CASEY JOSEPH P	$ 463,600
888,700.000	4-32-5-0	01	2.00	R1	F	RSA	C 3,736	$ 1	$ 888,700 06/07/2022	I	U	DIVORCE PRTY GRNTR/E RIZZO CHARLES R	$ 546,600
888,700.000	4-32-5-0	01	2.00	R1	F	RSA	C 3,736	$ 1	$ 888,700 09/23/2022	I	U	FAMILY/RELAT GRNTR/E RIZZO CHARLES R	$ 546,600
896,900.000	4-46-7-0	01	10.50	R1	F	RSA	C 3,502	$ 1	$ 896,900 10/25/2021	I	U	FAMILY/RELAT GRNTR/E COTTON JAMES W	$ 514,700
904,000.000	1-92-2-0	01	2.07	R1	F	RAN	D 2,937	$ 1	$ 904,000 12/06/2021	I	U	FAMILY/RELAT GRNTR/E PURCELL RICHARD E	$ 481,100
907,900.000	7-26-0-0	01	1.00	R1	E	RSA	C 3,084	$ 1	$ 907,900 03/28/2023	I	U	FAMILY/RELAT GRNTR/E SOFFRON NINA C TTE	$ 486,700
919,700.000	4-34-2-0	01	7.65	R1	F	RSA	D 3,770	$ 1	$ 919,700 12/02/2021	I	U	FAMILY/RELAT GRNTR/E SABATINI STEVE	$ 585,300
951,300.000	6-50-2-0	01	10.53	R1	F	RSA	C 3,418	$ 1	$ 951,300 07/25/2022	I	U	FAMILY/RELAT GRNTR/E BINETTE GREGORY A	$ 542,900
956,400.000	2-16-0-0	01	5.32	R1	F	RSA	E 4,149	$ 1	$ 956,400 08/31/2022	I	U	FAMILY/RELAT GRNTR/E COUNCILMAN JACOB	$ 567,100
965,500.000	7-8-0-0	01	33.45	R2	E	RAN	E 5,678	$ 1	$ 965,500 10/14/2022	V	U	FAMILY/RELAT GRNTR/E HALVORSEN MATTHEW J	$ 1,089,200
996,900.000	4-53-3-0	01	8.28	R2	F	RSA	D 2,610	$ 1	$ 996,900 02/28/2022	I	U	FAMILY/RELAT GRNTR/E PRATT ANDREW & MARY TT	$ 539,200
.006,800.000	5-44-0-0 MERGED LOTS 5-44 AND 5-43	01	33.50	R1	H	RSA	A 2,188	$ 1	$ 1,006,800 10/24/2022	I	U	ABUTTER SALE KIBLER JAMES E	$ 471,200
.090,700.000	4-2-0-0	01	3.36	R1	J	RAN	D 3,953	$ 1	$ 1,090,700 02/01/2023	I	U	DIVORCE PRTY GRNTR/E FREDETTE, JOHN	$ 723,500

Ratio	ParcelID Sale Note	Zone	Acres	LC	NC	BR	SH Eff. Area	Sale Price	Assessment Sale Date	I	Q	Unqualified Description Grantor	Prior Year Assessment
.103,000.000	5-2-1-0	01	2.20	R1	G	RSA	C 3,867	$ 1	$ 1,103,000 07/13/2023	I	U	FAMILY/RELAT GRNTR/E GAUDREAU JEANNINE	$ 690,400
.147,300.000	4-30-0-0	01	6.50	R1P	F	RSA	C 4,463	$ 1	$ 1,147,300 05/13/2022	I	U	FAMILY/RELAT GRNTR/E WEEKS BONNIE M	$ 585,900
.161,500.000	2-82-6-0	01	2.00	R1	F	RSA	B 4,777	$ 1	$ 1,161,500 10/03/2022	I	U	FAMILY/RELAT GRNTR/E SPOERRY ROGER W	$ 607,300
.178,800.000	2-82-5-0	01	2.25	R1P	G	RSA	D 4,553	$ 1	$ 1,178,800 06/21/2022	I	U	FAMILY/RELAT GRNTR/E SICARD JOHN KEITH TTE	$ 633,500
.178,800.000	2-82-5-0	01	2.25	R1P	G	RSA	D 4,553	$ 1	$ 1,178,800 06/21/2022	I	U	FAMILY/RELAT GRNTR/E SICARD, KEITH	$ 633,500
.192,800.000	5-18-0-0	01	1.00	R1	F	RAN	D 4,513	$ 1	$ 1,192,800 06/30/2023	I	U	FAMILY/RELAT GRNTR/E FOGARTY DOROTHY TTE	$ 628,100
.203,200.000	9-8-A-0	01	4.20	R1	E	RSA	D 4,849	$ 1	$ 1,203,200 02/15/2022	I	U	FAMILY/RELAT GRNTR/E ROURKE JOHN P	$ 664,800
.203,200.000	9-8-A-0	01	4.20	R1	E	RSA	D 4,849	$ 1	$ 1,203,200 03/22/2022	I	U	FAMILY/RELAT GRNTR/E ROURKE ELIZABETH A TTE	$ 664,800
.264,200.000	6-64-24-0	01	3.99	R1	L	RSA	A 3,806	$ 1	$ 1,264,200 11/26/2021	I	U	FAMILY/RELAT GRNTR/E LEMIRE JOHN P & LEMIRE	$ 649,000
.271,700.000	4-42-4-0	01	2.00	R1	I	RSA	C 4,475	$ 1	$ 1,271,700 06/21/2022	I	U	FAMILY/RELAT GRNTR/E HLADIK ANTHONY F	$ 708,300
.320,600.000	8-52-3-0	01	1.88	R2	D	RSA	D 6,251	$ 1	$ 1,320,600 12/27/2022	I	U	FAMILY/RELAT GRNTR/E MORGADO ANTONIO TTE	$ 619,700
.335,200.000	4-46-14-0	01	7.51	R1	F	RSA	D 5,216	$ 1	$ 1,335,200 03/02/2023	I	U	FAMILY/RELAT GRNTR/E CHACE RICHARD TTE	$ 944,400
.356,800.000	4-5-7-0	01	31.49	R2	G	RSA	C 3,516	$ 1	$ 1,356,800 09/23/2022	I	U	FAMILY/RELAT GRNTR/E AYERS KAREN	$ 697,800
.361,000.000	5-24-1-0 TRUSTEE FROM HER HUSBAND TRUST TO HERSELF	01	5.09	R1	F	RSA	E 5,717	$ 1	$ 1,361,000 01/31/2022	I	U	FAMILY/RELAT GRNTR/E CASIAN RENEE TTE	$ 704,900
.361,000.000	5-24-1-0 RENEE OWNERSHIP FROM HUSBAND TRUST TO NEW OWNER	01	5.09	R1	F	RSA	E 5,717	$ 1	$ 1,361,000 01/31/2022	I	U	FAMILY/RELAT GRNTR/E CASIAN RENEE	$ 704,900
.361,000.000	5-24-1-0 REMAINING RENEE INSTEREST IN TRUST TO NEW OWNER	01	5.09	R1	F	RSA	E 5,717	$ 1	$ 1,361,000 01/31/2022	I	U	FAMILY/RELAT GRNTR/E CASIAN RENEE TTE	$ 704,900
.391,900.000	4-42-2-0	01	2.00	R1	I	RSA	C 5,331	$ 1	$ 1,391,900 04/01/2022	I	U	FAMILY/RELAT GRNTR/E VERSHON SEYMOUR M	$ 765,200
.393,900.000	5-53-1-0	01	3.88	R2	E	RSA	D 4,653	$ 1	$ 1,393,900 09/27/2022	I	U	FAMILY/RELAT GRNTR/E OSTERMAN WALTER OTTO	$ 856,100
.411,600.000	6-65-1-0	01	3.22	R1	L	RSA	C 4,815	$ 1	$ 1,411,600 06/27/2022	I	U	FAMILY/RELAT GRNTR/E FIACCO MICHAEL A	$ 779,600
.492,200.000	5-51-6-A	01	7.09	R1	H	RSA	E 5,219	$ 1	$ 1,492,200 05/12/2023	I	U	FAMILY/RELAT GRNTR/E ZIOLKOWSKI JAMES E	$ 1,094,700

Ratio	ParcelID Sale Note	Zone	Acres	LC	NC	BR	SH Eff. Area	Sale Price	Assessment Sale Date	I	Q	Unqualified Description Grantor	Prior Year Assessment
.678,400.000	4-58-1-0	01	2.29	R1	K	RSA	B 5,061	$ 1	$ 1,678,400 02/24/2023	I	U	FAMILY/RELAT GRNTR/E DINATALE PEPRON A	$ 927,300
.695,900.000	6-64-14-0	01	5.03	R1	L	RSA	A 5,320	$ 1	$ 1,695,900 12/06/2021	I	U	FAMILY/RELAT GRNTR/E MOSHE-STEBER MIKE & ST	$ 949,100
.481,200.000	6-64-15-0 SOLD 98% TO FAMILY LLC	01	9.57	R1	L	RSA	D 9,522	$ 1	$ 2,481,200 10/13/2022	I	U	LESS THAN 100% INT SUNUNU NANCY H & SUNUN	$ 1,601,400
.514,300.000	5-8-0-0	01	41.36	R2	E	RSA	D 7,320	$ 1	$ 2,514,300 12/19/2022	I	U	FAMILY/RELAT GRNTR/E MORGADO, ISABEL	$ 1,490,300

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*.

Hampton Falls

UNDEVELOPED LAND

Annual Trend:	14.40% < 10/01/22 > 0.00%	Acreage Discount Minimum Acreage:	10.00	Excess Foot Frontage:	$160.00
Site Acreage:	2.000	Acreage Discount Maximum Acreage:	500.00		
Est. Excess Acreage Value:	$10,000	Acreage Discount Maximum Percentage:	50.00%		

Location PIDCustom	Sale Date/Days	Price/Adjusted	Zn	Acres	Excess Ac Value	Excess FF Value	Site Value	Nhbd	Site	DWay	Road	Topo	Cond	Indicated Site Value
21 SANBORN RD 6-5-2-0	08/27/21 400	$250,000 $289,452	01	7.720	$5,720	$0	$283,732	1.10	1.00	1.00	1.00	0.95	1.00	$271,514
25 SANBORN RD 6-5-1-0	09/22/21 374	$250,000 $286,888	01	5.480	$10,440	$0	$276,448	1.10	1.00	1.00	1.00	0.95	1.00	$264,544
CRANK RD 1-84-0-0	12/28/21 277	$52,000 $57,683	01	3.000	$1,000	$0	$56,683	1.00	1.00	1.00	1.00	0.95	0.25	$238,665
MILL LN 1-18-1-0	02/10/23 -132	$245,000 $245,000	01	24.640	$64,524	$3,800	$176,676	1.00	1.00	1.00	1.00	1.00	0.70	$252,394

Average Indicated Site Value: $256,779

Median Indicated Site Value: $258,469

ULTIMATELY .95 CONDITION FOR UNDEVELOPED LAND AND .90 CONDITION FOR UNDEVELOPED DRIVEWAY WORKED BEST. $300,000 (DEVELOPED LAND VALUE) * 0.95 (UNDEVELOPED SITE WOODS) * 0.90 (UNDEVELOPED DRIVEWAY) = $256,500 UNDEVELOPED SITE OR $300,000 (DEVELOPED LAND VALUE) * 0.97 (UNDEVELOPED SITE CLEARED) * 0.90 (UNDEVELOPED DRIVEWAY) = $261,900.

Values:

Adjusted Sale Price = Sale Price * (1 + (Days * Annual Trend% / 365))

Excess Ac Value = (Acres - Site Acreage) * Est. Excess Acreage Value * Parcel Acreage Size Adjustment * (Parcel Backland Acreage Cond / 100) * (Parcel Backland Topo / 100)

Excess FF Value = Parcel Excess FF * Excess Foot Frontage Value

Site Value = Adjusted Sale Price - Excess Ac Value - Excess FF Value

Indicated Site Value = Site Value / Nhdb / Site / Dway / Road / Topo / Cond

Hampton Falls

DEVELOPED BUILDING SITE

Annual Trend:	14.40% < 10/01/22 > 0.00%	Site Acreage:	2.000	Acreage Discount Minimum Acreage:	10.00
Building Base Year/Depreciation:	2023/1.25	Est. Excess Acreage Value:	$10,000	Acreage Discount Maximum Acreage:	500.00
Est. Building Square Foot Cost:	$134.00	Excess Foot Frontage:	$300.00	Acreage Discount Maximum Percentage:	50.00%

Location PIDCustom	Sale Date/Days	Sale Price/Adjusted	Zn	Bldg Rate	Year Built	Cond*	Depreciation Age	Depreciation 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
13 MCALLISTER LN 5-2-1-0	06/27/22 96	$985,000 $1,022,306	01	1.5058	1999	2.00	13	0	3,867	$678,837	$3,600	0.200	$2,000	$0	$337,869	1.20	1.05	1.00	1.00	1.00	1.00	$268,150
11 VICTORIA DR 6-41-4-0	05/19/22 135	$1,029,000 $1,083,805	01	1.4998	1987	2.00	15	0	4,194	$716,449	$28,600	0.510	$5,100	$0	$333,656	1.10	1.10	1.00	1.00	1.00	1.00	$275,749
36 COACH LN 8-83-7-0	11/09/22 -39	$755,000 $755,000	01	1.2263	1993	2.50	18	0	2,946	$396,961	$8,600	1.010	$10,100	$0	$339,339	1.20	1.00	1.00	1.00	1.00	1.00	$282,783
4 LINDEN RD 6-64-1-0	07/11/22 82	$1,350,000 $1,393,673	01	1.4617	2003	2.00	11	0	5,006	$872,658	$9,100	0.110	$550	$0	$511,365	1.70	1.05	1.00	1.00	1.00	1.00	$286,479
5 WHITTIER DR 2-4-28-0	09/20/22 11	$835,000 $838,624	01	1.3033	1997	2.00	13	0	3,329	$505,804	$7,700	2.900	$27,550	$0	$297,570	1.20	1.00	1.00	1.00	0.95	0.90	$290,029
35 ALEXIS LN 2-4-12-0	02/03/23 -125	$840,000 $840,000	01	1.1783	1993	2.00	14	0	3,629	$492,772	$3,000	0.080	$720	$0	$343,508	1.20	1.05	1.00	1.00	0.90	1.00	$302,917
8 WADLEIGH LN 4-2-4-0	03/23/23 -173	$1,270,000 $1,270,000	01	1.4771	2018	2.50	6	0	4,205	$782,363	$10,000	0.020	$200	$0	$477,437	1.50	1.05	1.00	1.00	1.00	1.00	$303,135
69 NASON RD 1-53-3-0	11/22/21 313	$898,000 $1,008,889	01	1.4100	2009	2.50	11	0	3,721	$625,711	$5,900	0.150	$1,425	$0	$375,853	1.20	1.00	1.00	1.00	0.95	1.00	$329,696
2 BALDWIN PL 4-17-2-0	10/01/21 365	$1,100,000 $1,258,400	01	1.3326	1993	2.00	14	0	4,666	$716,552	$26,300	0.060	$540	$0	$515,008	1.40	1.05	1.00	1.00	1.00	1.00	$350,346
44 BRIMMER LN 2-144-2-0	03/06/23 -156	$865,000 $865,000	01	1.2097	1987	1.50	11	0	3,234	$466,565	$0	0.000	$0	$0	$398,435	1.10	1.00	1.00	1.00	1.00	1.00	$362,214

Average Indicated Improved Site Value: $305,150

Median Indicated Improved Site Value: $296,473

THE INDICATED VALUE OF A DEVELOPED SITE WAS AN AVERAGE AMOUNT OF $305,200 (ROUNDED) OR A MEDIAN AMOUNT OF $296,500 (ROUNDED). A VALUE OF $300,000 WAS DECIDED UPON AND ULTIMATELY WAS PROVEN TO BE THE BEST INDICATOR OF MARKET VALUE.

Values:

Adjusted Sale Price = Sale Price * (1 + (Days * Annual Trend% / 365))

Building Value = Est Building Square Foot Cost * Bldg Rate * (1 - (Total Depreciation / 100)) * Bldg Sq Ft

Land Residual Value = Adjusted Sale Price - Building Value - Features Value - Excess Ac Value - Excess FF Value

Indicated Site Value = Land Residual Value / Nhdb / Site / Dway / Road / Topo / Cond

*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

Hampton Falls

EXCESS ACREAGE

Annual Trend: 14.40% < 10/01/22 > 0.00%
Buildable Site Value: $300,000

Acreage Discount Minimum Acreage: 10.00
Acreage Discount Maximum Acreage: 500.00
Acreage Discount Maximum Percentage: 50.00%

Excess Foot Frontage: $160.00

Location PIDCustom	Sale Date/Days	Sale Price/Adjusted	Zn	Acres	Nhbd	Site	Dway	Road	Cond	Site Value	Bldg/Feat Value	Excess FF Value	Residual Value	Excess Acres	Per Acre Value	Size Adj.	Topo	Cond	Indicated Acre Value
340 EXETER RD	09/13/22	$1,311,300	01	130.730	1.10	1.20	1.00	1.00	1.00	$396,000	$0	$0	$924,612	128.730	$7,183	0.79	1.00	1.00	$9,092
6-22-2-0	18	$1,320,612																	

Average Indicated Excess Acreage Value: $9,092

Median Indicated Excess Acreage Value: $9,092

THE INDICATED ACCESS ACREAGE AMOUNT IS $9,100 (ROUNDED). $10,000 WAS ULTIMATELY USED AS IT WAS A BETTER INDICATOR OF MARKET VALUE.

Values:

Adjusted Sale Price = Sale Price * (1 + (Days * Annual Trend% / 365))
Site Value = Buildable Site Value * Nhdb * Site * Dway * Road * Cond
Excess FF Value = Parcel Excess FF * Excess Foot Frontage Value
Residual Value = Adjusted Sale Price - Site Value - Bldg/Feat Value - Excess FF Value
Per Acre Value = Residual Value / Excess Acres
Indicated Acre Value = Per Acre Value / Size Adj / Topo / Cond

Hampton Falls

RSA BASE RATE

Annual Trend:	14.40% < 10/01/22 > 0.00%	Site Acreage:	2.000	Acreage Discount Minimum Acreage:	10.00
Building Base Year/Depreciation:	2023/1.25	Est. Excess Acreage Value:	$10,000	Acreage Discount Maximum Acreage:	250.00
Buildable Site Value:	$300,000	Excess Foot Frontage:	$160.00	Acreage Discount Maximum Percentage:	50.00%

Location PIDCustom	Sale Date/Days	Sale Price/Adjusted	Zn	Nhbd	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 Age	Depreciation Other	Bldg Sq Ft	Indicated Sq Ft Value
118 KENSINGTON RD 1-15-0-0	11/02/21 333	$382,000 $432,185	01	1.10	1.00	1.00	1.00	1.00	1.00	$330,000	$18,700	$6,200	$0	$77,285	1.4437	1900	2.50	35	10	1,274	$76.40
5 OAK DR 2-26-0-0	04/28/22 156	$549,900 $583,744	01	1.10	1.05	1.00	1.00	1.00	1.00	$346,500	$3,000	$0	$0	$234,244	1.2057	1975	2.00	18	0	2,004	$118.23
33 OLD STAGE RD 5-51-5-0	08/18/22 44	$770,000 $783,366	01	1.10	1.00	1.00	1.00	0.85	1.00	$280,500	$7,500	$5,185	$0	$490,181	1.3092	1984	2.50	20	0	3,710	$126.15
25 SANBORN RD 6-5-1-0	06/10/22 113	$975,000 $1,018,466	01	1.10	1.00	1.00	1.00	1.00	1.00	$330,000	$21,100	$10,440	$0	$656,926	1.3970	2021	2.50	3	0	3,632	$133.48
4 GOVERNOR POWELL 2-4-30-0	07/27/22 66	$750,000 $769,529	01	1.20	1.00	1.00	1.00	0.90	0.85	$275,400	$3,000	$18,000	$0	$473,129	1.1715	1998	2.00	13	0	3,468	$133.86
30 EVERGREEN DR 4-32-12-0	10/17/22 -16	$975,000 $975,000	01	1.20	1.00	1.00	1.00	1.00	1.00	$360,000	$0	$1,000	$0	$614,000	1.3991	2014	2.50	10	1	3,662	$134.65
219 KENSINGTON RD 1-52-0-0	10/03/22 -2	$1,197,000 $1,197,000	01	1.10	1.05	1.00	1.00	1.00	1.00	$346,500	$46,400	$6,000	$0	$798,100	1.4584	1963	2.00	19	0	4,986	$135.50
1 LAFAYETTE RD 7-70-0-0	10/14/21 352	$1,300,000 $1,480,533	03	1.00	1.00	1.00	1.00	1.00	1.50	$450,000	$150,200	$6,240	$0	$874,093	0.9912	1983	2.00	16	0	7,684	$136.62
3 BATCHELDER LN 5-51-5-B	04/14/22 170	$1,000,000 $1,067,068	01	1.30	1.00	1.00	1.00	0.90	1.00	$351,000	$9,500	$900	$0	$705,668	1.4328	2006	2.50	13	0	3,821	$148.16
3 WADLEIGH LN 4-2-5-0	08/01/22 61	$1,275,000 $1,305,684	01	1.50	1.05	1.00	1.00	1.00	0.95	$448,875	$5,600	$400	$0	$850,809	1.5062	2012	2.00	9	0	4,105	$151.22
33 LINDEN RD 6-64-10-0	07/06/22 87	$2,450,000 $2,534,092	01	1.70	1.05	1.00	1.00	1.00	1.00	$535,500	$6,900	$57,000	$0	$1,934,692	2.1325	2004	2.00	11	0	6,714	$151.83

Average Indicated Square Foot Value: $131.46

Median Indicated Square Foot Value: $134.65

ANALYSIS INDICATES AN AVERAGE OF $131 (ROUNDED) OR A MEDIAN OF $135 (ROUNDED) FOR A RESIDENTIAL BASE RATE. AFTER REVIEW AND FINAL TESTING WITH NEWER SALES $142 WAS FOUND TO BE A BETTER INDICATOR OF MARKET VALUE.

Values:

Adjusted Sale Price = Sale Price * (1 + (Days * Annual Trend% / 365))

Adj Site Value = Buildable Site Value * Nhdb * Site * Dway * Road * Cond

Excess Ac Value = (Acres - Site Acreage) * Est. Excess Acreage Value * Parcel Acreage Size Adjustment * (Parcel Backland Acreage Cond / 100) * (Parcel Backland Topo / 100)

Excess FF Value = Parcel Excess FF * Excess Foot Frontage Value

Bldg Residual Value = Adjusted Sale Price - Adj Site Value - Features Value - Excess Ac Value - Excess FF Value

Indicated Sq Ft Value = Bldg Residual Value / Bldg Rate / (1 - (Total Depreciation / 100)) / Bldg Sq Ft

*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

Hampton Falls

RAN BASE RATE

Annual Trend:	14.40% < 10/01/22 > 0.00%	Site Acreage:	2.000	Acreage Discount Minimum Acreage:	10.00
Building Base Year/Depreciation:	2023/1.15	Est. Excess Acreage Value:	$10,000	Acreage Discount Maximum Acreage:	500.00
Buildable Site Value:	$300,000	Excess Foot Frontage:	$300.00	Acreage Discount Maximum Percentage:	50.00%

Location PIDCustom	Sale Date/Days	Sale Price/Adjusted	Zn	Nhbd	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 Age	Depreciation Other	Bldg Sq Ft	Indicated Sq Ft Value
323 EXETER RD 6-32-0-0	10/19/21 347	$815,000 $926,572	01	1.10	1.05	1.00	1.00	1.00	1.00	$346,500	$83,000	$7,800	$0	$489,272	1.3775	1816	1.50	25	0	3,322	$142.56
39 CRANK RD 1-63-0-0	12/17/21 288	$453,000 $504,471	01	1.00	1.00	1.00	1.00	0.95	1.00	$285,000	$10,900	$8,094	$0	$200,477	1.1920	1835	2.00	31	0	1,486	$164.03
236 EXETER RD 6-57-0-0	01/06/22 268	$550,000 $608,152	01	1.10	1.00	1.00	1.00	1.00	1.00	$330,000	$20,300	$45,000	$0	$212,852	1.3428	1857	2.00	30	0	1,745	$129.77

Average Indicated Square Foot Value: $145.45

Median Indicated Square Foot Value: $142.56

A RATE OF $142, WAS RELIED UPON FOR THE OLDER HOMES IN THE COMMUNITY WHICH IS THE SAME AS THE RESIDENTIAL BASE RATE. HOWEVER THE DEPRECIATION OF 1.25 HAD TO BE REDUCED TO 1.15, WHICH INDICATES AND IS SUPPORTED BY THE MARKET, THAT OLDER HOMES COMPETE WELL WITH NEW CONSTRUCTION AS THEY ARE UPDATED.

Values:

Adjusted Sale Price = Sale Price * (1 + (Days * Annual Trend% / 365))

Adj Site Value = Buildable Site Value * Nhdb * Site * Dway * Road * Cond

Excess Ac Value = (Acres - Site Acreage) * Est. Excess Acreage Value * Parcel Acreage Size Adjustment * (Parcel Backland Acreage Cond / 100) * (Parcel Backland Topo / 100)

Excess FF Value = Parcel Excess FF * Excess Foot Frontage Value

Bldg Residual Value = Adjusted Sale Price - Adj Site Value - Features Value - Excess Ac Value - Excess FF Value

Indicated Sq Ft Value = Bldg Residual Value / Bldg Rate / (1 - (Total Depreciation / 100)) / Bldg Sq Ft

*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

Hampton Falls

97 LAFAYETTE CONDOS

Annual Trend: 14.40% < 10/01/22 > 0.00%

Location PIDCustom	Sale Date/Days	Price/Adjusted	Zn	Building Value	Features Value	Excess Ac Value	Excess FF Value	Site Value	Indicated Value
97 LAFAYETTE RD 8-64-10-0	01/04/22 270	$125,000 $138,315	02	$139,700	$0	$0	$0	$0	-$1,385
97 LAFAYETTE RD 8-64-7-0	04/04/22 180	$210,000 $224,913	02	$145,000	$3,400	$0	$0	$0	$76,513
97 LAFAYETTE RD 8-64-6-0	06/15/22 108	$160,000 $166,817	02	$125,500	$0	$0	$0	$0	$41,317
97 LAFAYETTE RD 8-64-4-0	06/24/22 99	$125,000 $129,882	02	$129,000	$0	$0	$0	$0	$882
97 LAFAYETTE RD 8-64-5-0	01/30/23 -121	$150,000 $150,000	02	$130,800	$0	$0	$0	$0	$19,200

Average Indicated Value: $27,305

Median Indicated Value: $19,200

A VALUE OF $25,000 WAS USED.

Values:

Adjusted Sale Price = Sale Price * (1 + (Days * Annual Trend% / 365))

Indicated Value = Adjusted Sale Price - Building Value - Features Value - Excess Ac Value - Excess FF Value - Site Value

Hampton Falls

SHOPPERS VILLAGE CONDOS

Annual Trend: 14.40% < 10/01/22 > 0.00%

Location PIDCustom	Sale Date/Days	Price/Adjusted	Zn	Building Value	Features Value	Excess Ac Value	Excess FF Value	Site Value	Indicated Value
87 LAFAYETTE RD 8-87-1-C	02/09/23 -131	$185,000 $185,000	02	$110,600	$0	$0	$0	$0	$74,400

Average Indicated Value: $74,400

Median Indicated Value: $74,400

A VALUE OF $75,000 WAS USED.

Values:

Adjusted Sale Price = Sale Price * (1 + (Days * Annual Trend% / 365))

Indicated Value = Adjusted Sale Price - Building Value - Features Value - Excess Ac Value - Excess FF Value - Site Value

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

Commercial Use	+25 to +250%, depending on how extensive the use
Conservation Easement	-75% (25 Land Condition)
Cost to Develop (CTD)	-90 to -20% (10-80 Land Condition)
Current Use Wetlands	-90 (10 Land Condition)
Less than Average Access (ACC)	Varies – dependent upon severity (typically -5% to -15% (85 to 95 Land Condition)
Not Buildable (NBD)	-90% (10 Land Condition)
Outbuilding Only	-75% (25 Land Condition) applied to fractional acreage lots w/outbuildings only on it. Insufficient for additional development.
ROW Across Lot to Access Another Second or Third Site (w/Sep. Utilities)	Varies – dependent upon severity, defined in +10 (110 Site Modifier)
Shared Driveway/Access (SHDW)	-5% or greater dependent on size & impact
Topography (TOPO	Varies – dependent upon severity, defined in
Undeveloped Driveway	-10% (90 Site Modifier)
Undeveloped Land – Cleared Lot	-3% (97 Site Modifier)
Undeveloped Land – Wooded Lot	-5% (95 Site Modifier)
I-95 Noise	-5-15% - dependent upon severity
Most Probable Use	100% (100 Site Modifier) Residential Homes in Commercially Zoned areas

Building Adjustments

Close to Road (CTR)	-5% - this adjustment is applied to homes that are abnormally close to the road
Design	-10% to -20% applied to homes of a unique nature, less appealing than a traditional home
Dirt Basement (DB)	-1% or greater depending on severity
Layout & Design (LOD)	-10% applied to primary structures with living area above a garage
Location (LOC)	-5% to -10% for properties located next to unsightly properties or C/I properties , ie gravel pit or generally inferior location for type of property
Low Basement (LB)	-1% or greater depending on severity; a basement with low headroom (less than 5')
Misc/CNotes	Varies - Buildings require depreciation for many items. The overall condition of the home usually accounts for the majority of normal wear and tear items but often depreciation is needed to account for issues that are short lived and have a cost to cure associated with them, i.e. roof and siding. Properties may have a combination of depreciation adjustments applied and noted "CNotes".
Utilities	-5% to -15% depreciation generally applied to living space above garage on main domicile
Wall Height (WH)	-1% to -3% dependent on severity; this adjustment is typically seen on gambrel style dwellings as there is a loss in space in the upper floor due to the pitch of the roof
Wet Basement (WB)	-1% or greater depending on severity
Common Walls	Condominiums that share a wall
End	-4%
Interior(INT)	-8%

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, 12, 2023.

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

The property owners were given 60 days to review their property record card on Avitar's website and if they wished to talk with an assessor they had the opportunity to arrange a phone appointment at a later date.

The phone appointment hearings were held for 4 days from 6/26/23 to 6/29/23 and resulted in 69 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.

Reviewing sales after 3/23/23 and looking at the time trend it was evident that the federal government increasing the interest rate had no effect on market as original thought. This in turn meant the market was better and our values were trending to be less than 100% of market value. To adjust for the appreciating market trend, an increase of the base rate for Residential Dwellings (RSA) had to be made as well as an increase to the base rate for Older Antique Residential Dwellings (RAN).

Vacant land also had to increase in value due to appreciation in the market and the factors for Undeveloped Woods and Undeveloped Clear where increased.

It was also discovered that Exeter Road, Kensington Road and Drinkwater Road should be changed from an "E" neighborhood to an "F" neighborhood. Alexis Lane was also changed from an "F" neighborhood to a "G" neighborhood.

Due to the changes noted above, all parcels were notified of the final value to be implemented for tax year 2023.

SECTION 9

A. CALIBRATION TECHNIQUE

B. FINAL STATISTICAL ANALYSIS & TESTING

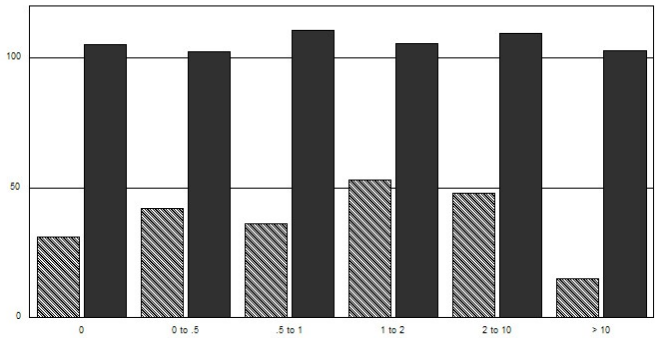
C. FINAL VALUATION TABLES

A. MODEL CALIBRATION TECHNIQUE

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

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

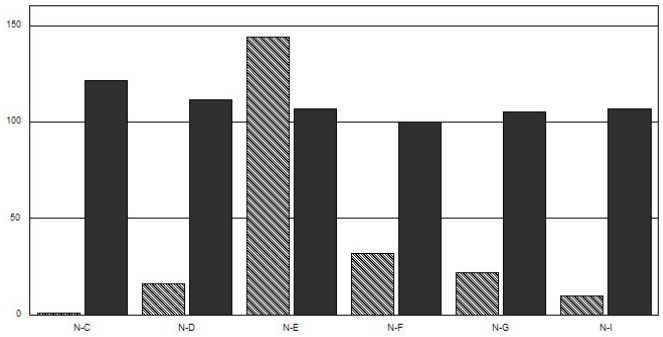
When the CAMA cost tables are defined, we compute the assessment to sales ratio for each property and produce graphs and reports which can then be used to calibrate the CAMA system to predict the market value of all property in the municipality as fairly as possibly. The following are samples of the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

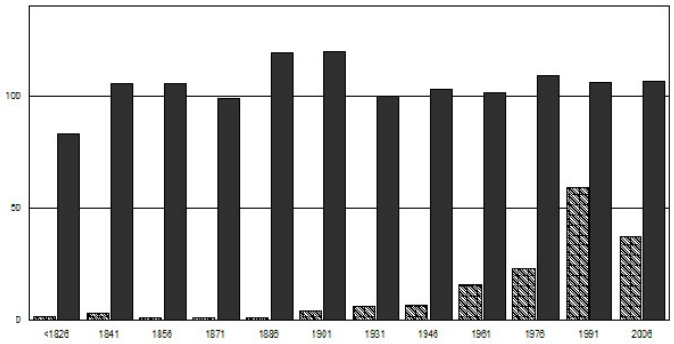
The hashed bars indicate the number of sales in each group, while the solid bars indicate the median assessment to sales ratio. This graph charts ratios for various lot sizes of the sales data and enables us to determine if all lots are fairly assessed regardless of size.

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.



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

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

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

Sales Ratio Bar Graphs

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

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

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

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

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

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

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

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

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

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

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

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

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

SECTION 9

B. FINAL STATISTICAL ANALYSIS REPORTS

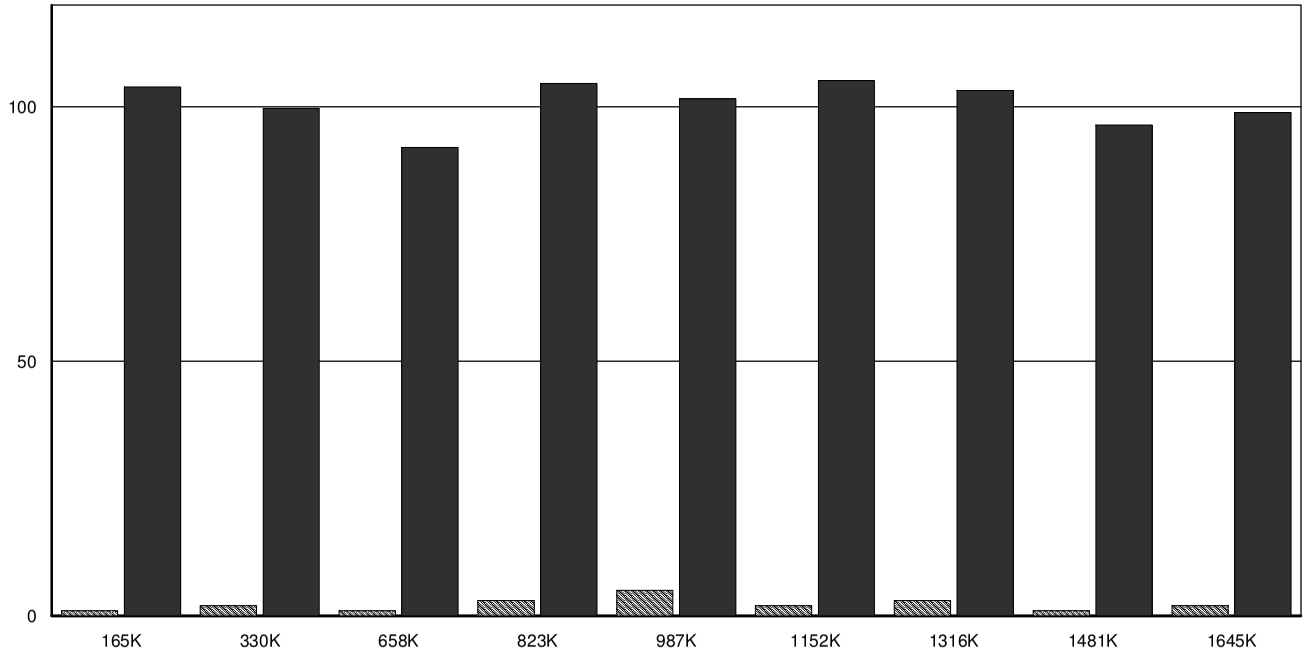
Sales Analysis Results

Hampton Falls -- 08/24/2023

Sales Analysis Statistics			
Number of Sales:	**20**	Mean Sales Ratio:	**1.0050**
Minimum Sales Ratio:	**0.9204**	Median Sales Ratio:	**1.0050**
Maximum Sales Ratio:	**1.0961**	Standard Deviation:	**0.0443**
Aggregate Sales Ratio:	**1.0042**	Coefficient of Dispersion:	**3.4038**
		Price Related Differential:	**1.0009**

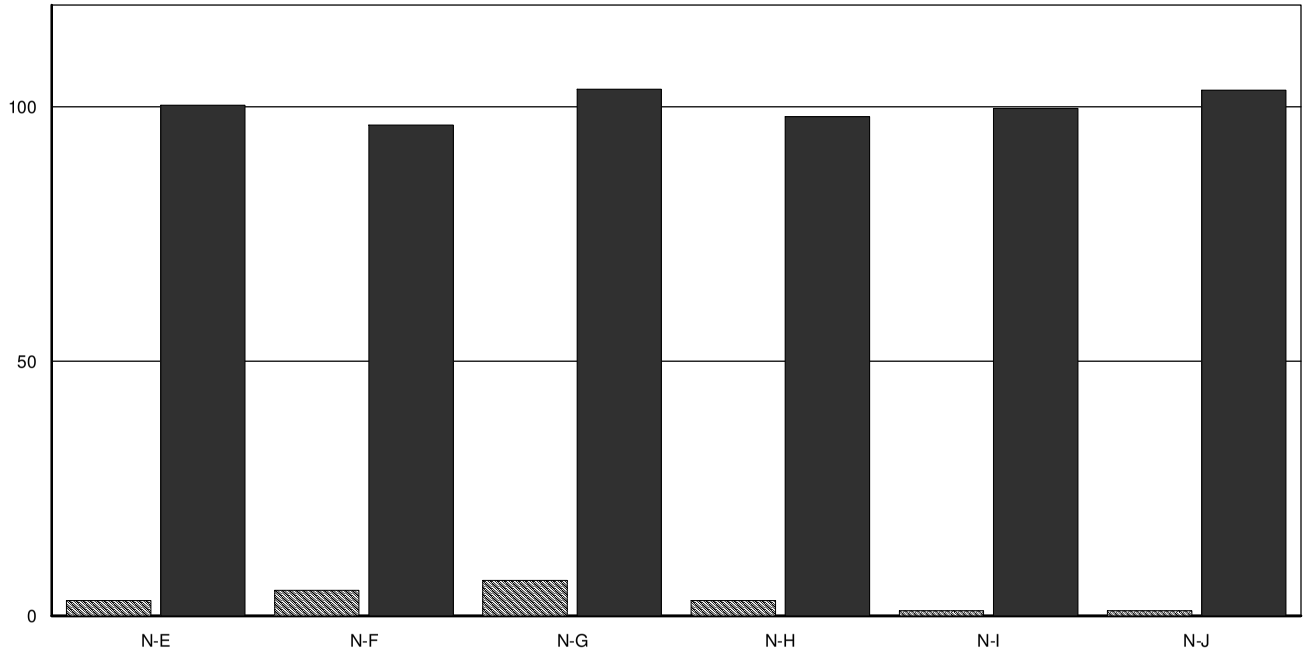
Sales Analysis Criteria	
Sold: 10/1/2022 - 7/28/2023	Sale Ratios: 0.000 - 999.999
Building Value: 0 - 99999999	Bldg Eff. Area: 0 - 99999999
Land Value: 0 - 99999999	Land Use: ALL
Current Use CR: 0 - 99999999	Acres: 0 - 99999999
Year Built: 1600 - 2023	Trend: 0.000% Prior to 08/24/2023
Story Height: ALL	Neighborhood: ALL
Base Rate: ALL	Zone: ALL
Qualified: YES	Unqualified: NO
Improved: YES	Vacant: YES
View: All	Waterfront: All
Include Comm./Ind./Util.: YES	Water Body: ANY
Filter By Current: NO	

Hampton Falls:Median A/S Ratio by Sale Price



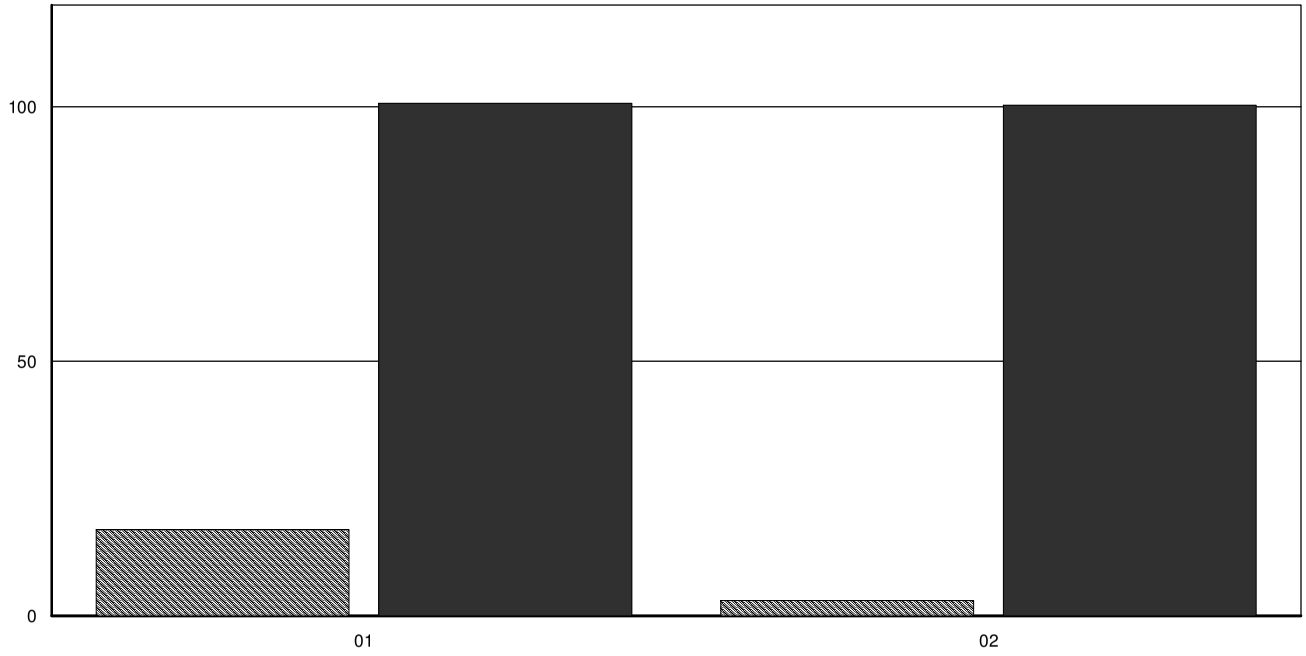
		# of Parcels	Median A/S x 100
165K	$691 to $165,121	1	103.87
330K	$165,122 to $329,552	2	99.71
658K	$493,984 to $658,414	1	92.04
823K	$658,415 to $822,845	3	104.61
987K	$822,846 to $987,276	5	101.54
1152K	$987,277 to $1,151,707	2	105.14
1316K	$1,151,708 to $1,316,138	3	103.20
1481K	$1,316,139 to $1,480,569	1	96.40
1645K	$1,480,570 to $1,645,000	2	98.87
		20	

Hampton Falls:Median A/S Ratio by Neighborhood



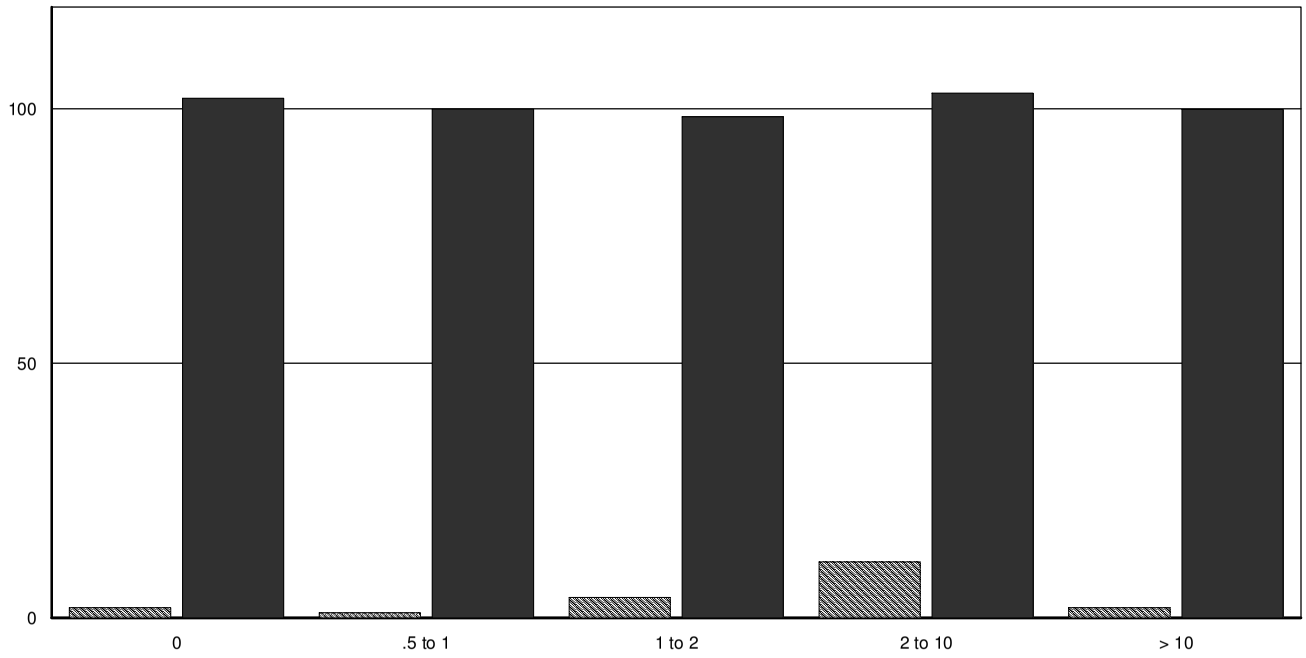
		# of Parcels	Median A/S x 100
N-E	AVG 100%	3	100.32
N-F	AVG +10	5	96.40
N-G	AVG +20	7	103.44
N-H	AVG +30	3	98.04
N-I	AVG +40	1	99.71
N-J	AVG +50	1	103.29
		20	

Hampton Falls:Median A/S Ratio by Zone



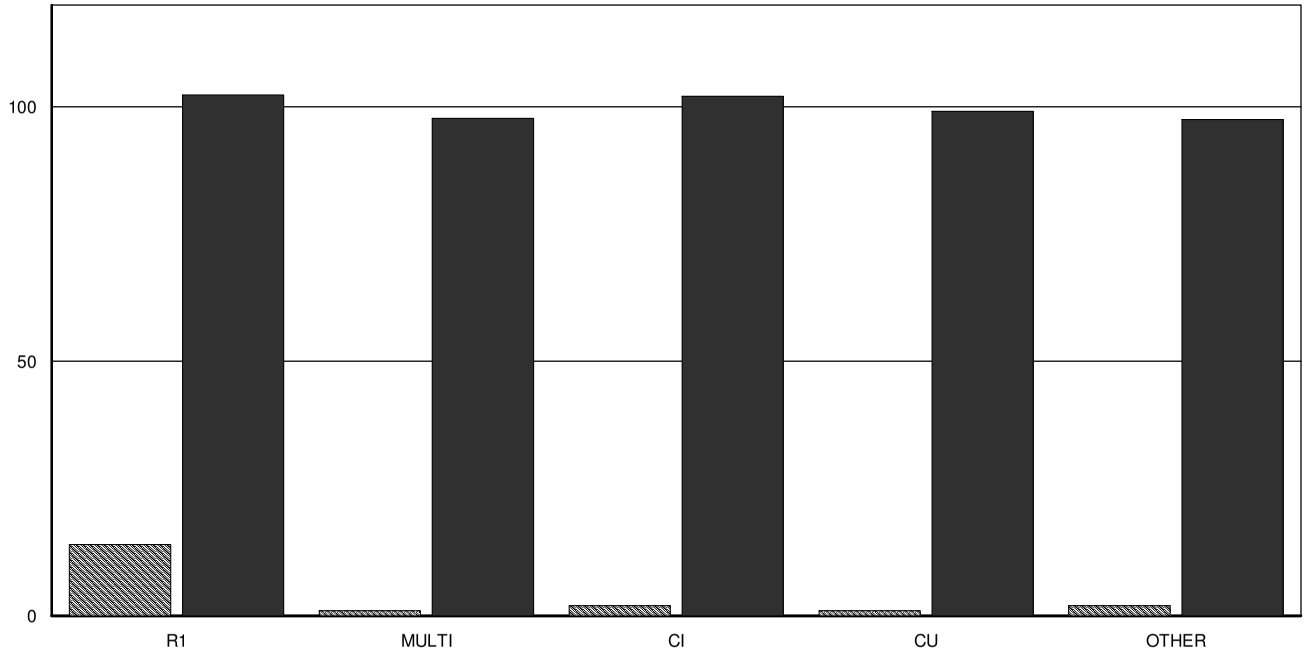
		# of Parcels	Median A/S x 100
01	AGRI/RESIDENTIAL	17	100.68
02	TOWN COMMON	3	100.32
		20	

Hampton Falls:Median A/S Ratio by Acreage



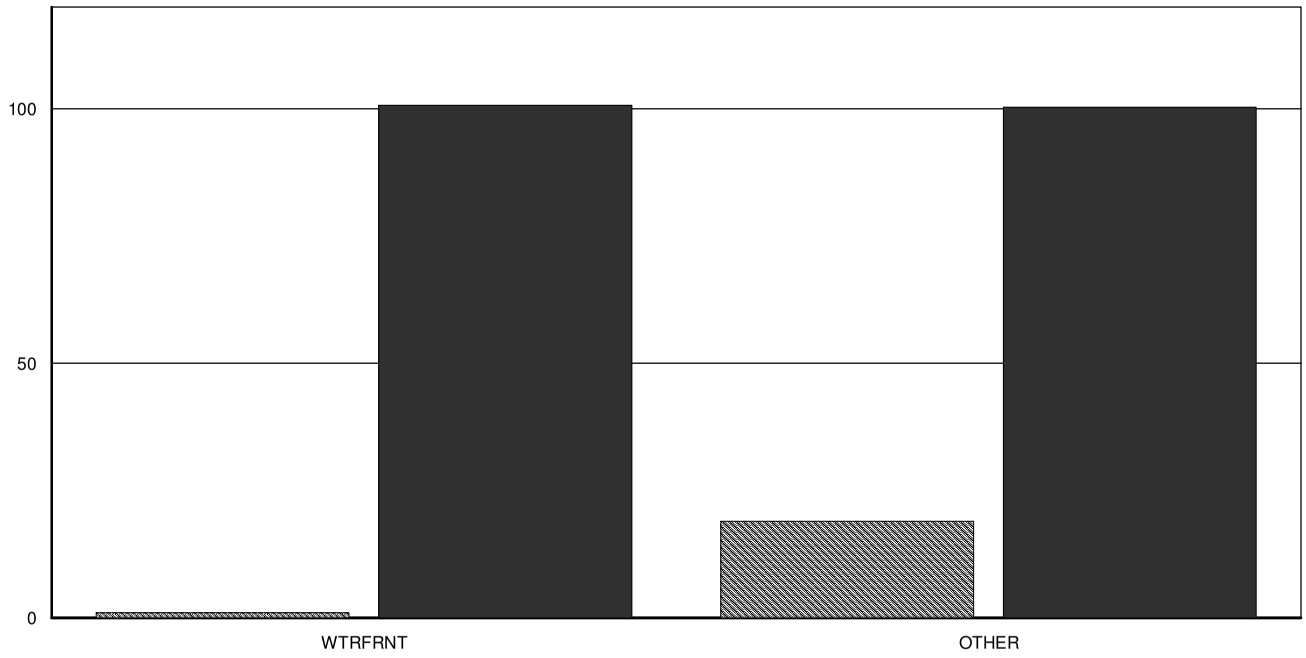
	# of Parcels	Median A/S x 100
0	2	102.10
.5 to 1	1	99.94
1 to 2	4	98.42
2 to 10	11	103.11
> 10	2	99.89
	20	

Hampton Falls:Median A/S Ratio by Improved Use



	# of Parcels	Median A/S x 100
R1	14	102.33
MULTI	1	97.76
CI	2	102.10
CU	1	99.10
OTHER	2	97.51
	20	

Hampton Falls:Median A/S Ratio for Views/Waterfront/Other



	# of Parcels	Median A/S x 100
WTRFRNT	1	100.68
OTHER	19	100.32
	20	

Sales Analysis Results

Hampton Falls -- 08/24/2023

Sales Analysis Statistics			
Number of Sales:	**1**	Mean Sales Ratio:	**0.9910**
Minimum Sales Ratio:	**0.9910**	Median Sales Ratio:	**0.9910**
Maximum Sales Ratio:	**0.9910**	Standard Deviation:	**0.0443**
Aggregate Sales Ratio:	**0.9910**	Coefficient of Dispersion:	**0.0000**
		Price Related Differential:	**1.0000**

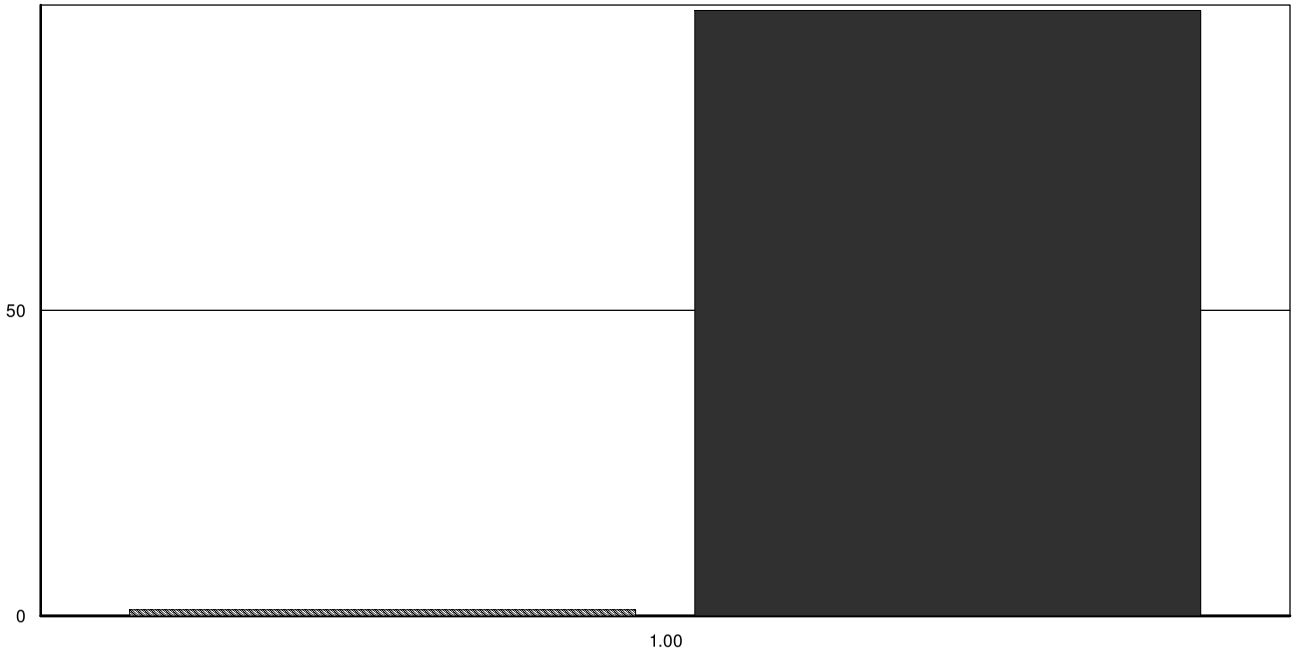
Sales Analysis Criteria	
Sold: 10/1/2022 - 7/28/2023	Sale Ratios: 0.000 - 999.999
Building Value: 0 - 99999999	Bldg Eff. Area: 0 - 99999999
Land Value: 0 - 99999999	Land Use: ALL
Current Use CR: 0 - 99999999	Acres: 0 - 99999999
Year Built: 1600 - 2023	Trend: 0.000% Prior to 08/24/2023
Story Height: ALL	Neighborhood: ALL
Base Rate: ALL	Zone: ALL
Qualified: YES	Unqualified: NO
Improved: NO	Vacant: YES
View: All	Waterfront: All
Include Comm./Ind./Util.: YES	Water Body: ANY
Filter By Current: NO	

Hampton Falls Sales Analysis Report

Ratio	ParcelID Sale Note	Zone	Acres	LC	NC	BR	SH Eff. Area	Trended Sale Price	Assessment Sale Date	I	Q	Unqualified Description Grantor	Prior Year Assessment
0.991	1-18-1-0	01	24.64	CUFL	E			$ 245,000	$ 242,800 02/10/2023	V	Q	KLIEGLE, KRISS (TRUSTE	$ 262,400

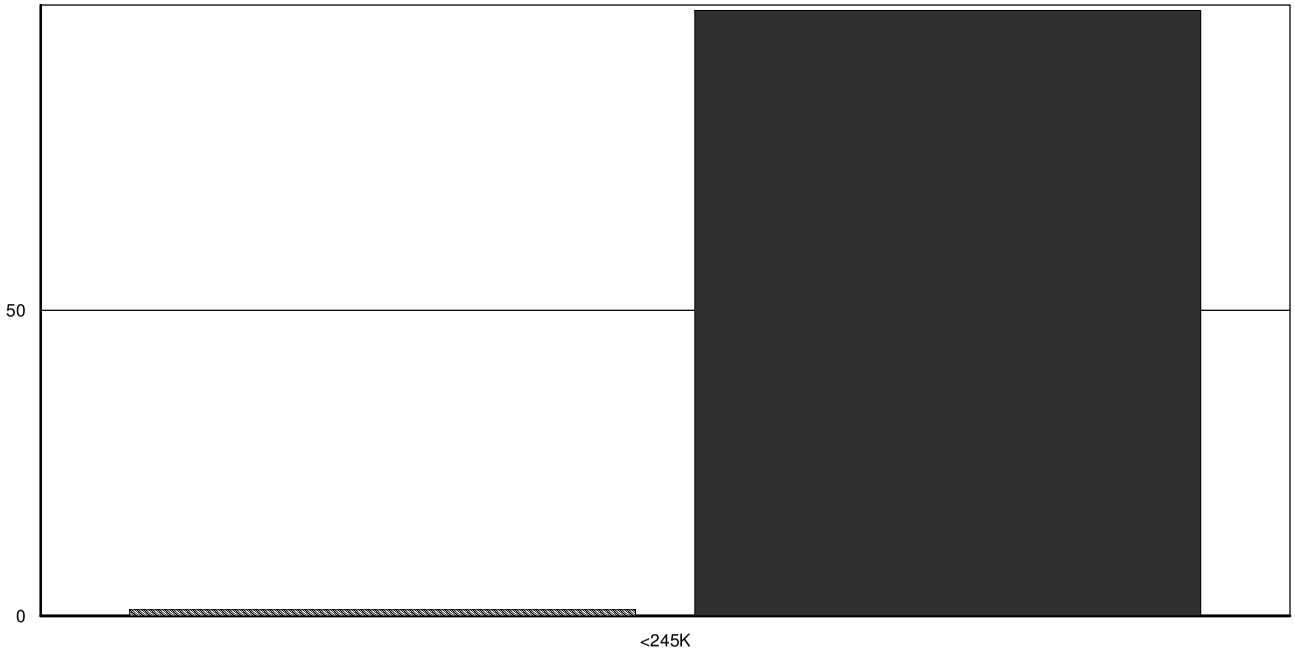
Trended 1.2% prior to 10/1/2022

Hampton Falls:Distribution of Sale Ratios



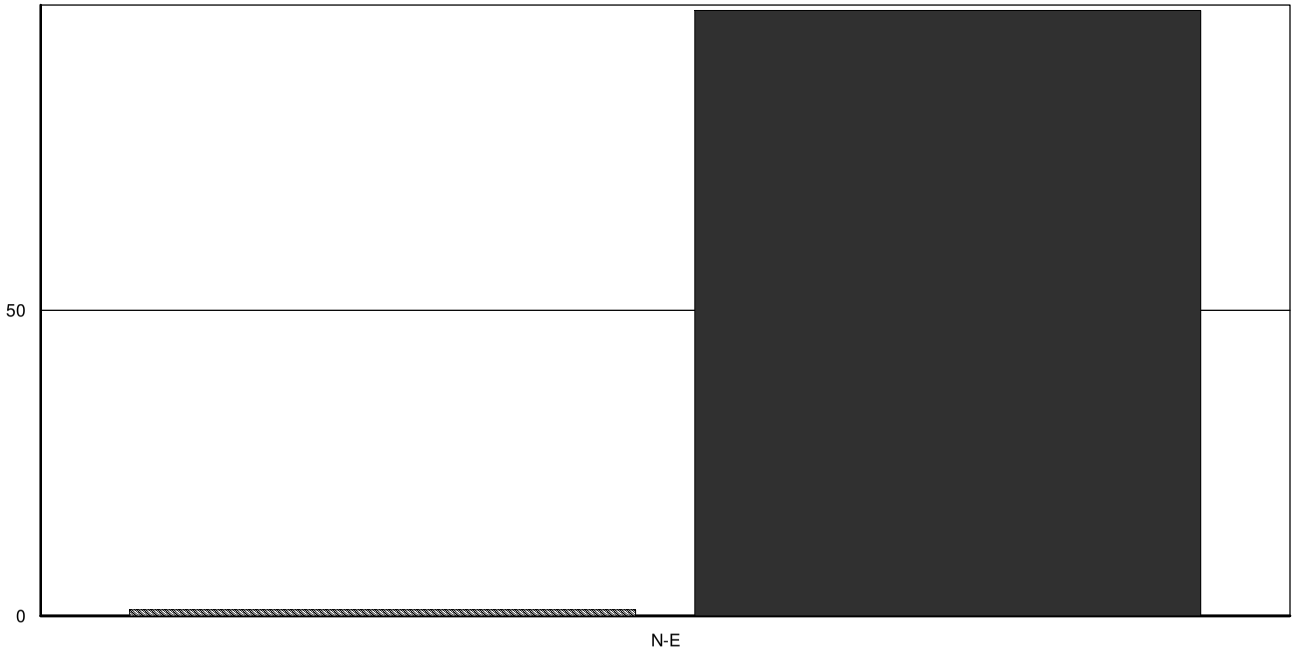
	# of Parcels	Median A/S x 100
1.00	1	99.10
	1	

Hampton Falls:Median A/S Ratio by Sale Price



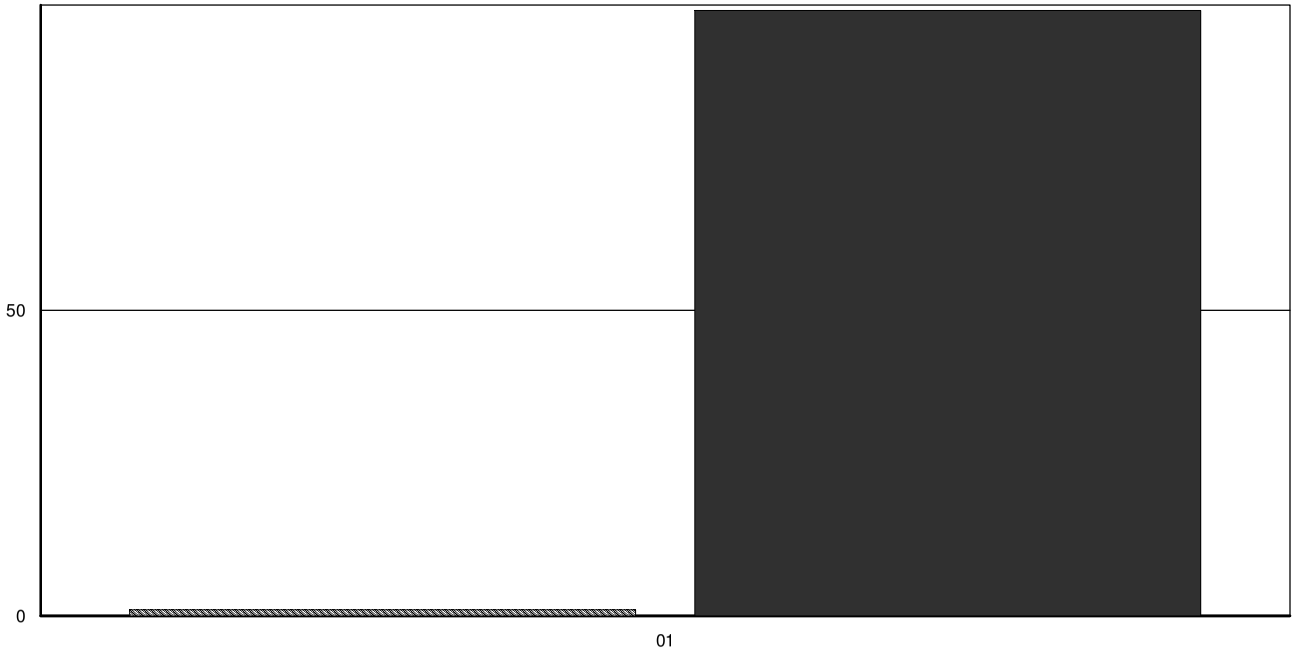
		# of Parcels	Median A/S x 100
<245K	<= $245,000	1	99.10
		1	

Hampton Falls:Median A/S Ratio by Neighborhood



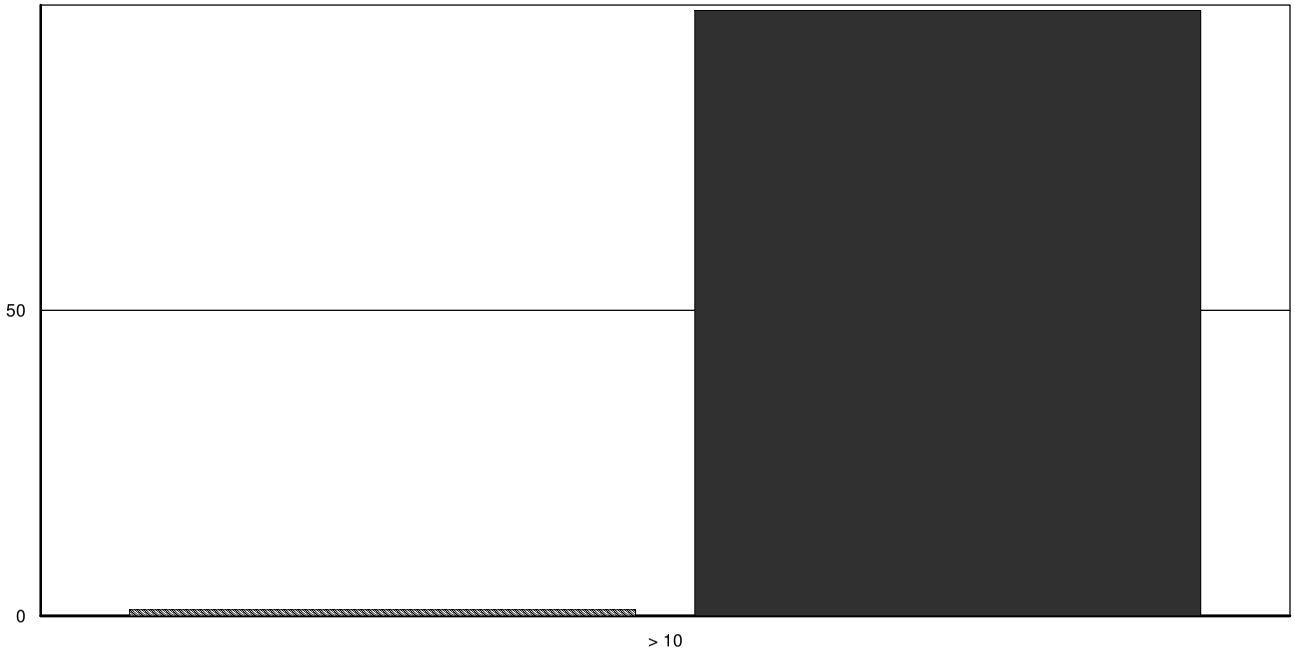
			# of Parcels	Median A/S x 100
N-E	AVG	100%	1	99.10
			1	

Hampton Falls:Median A/S Ratio by Zone



		# of Parcels	Median A/S x 100
01	AGRI/RESIDENTIAL	1	99.10
		1	

Hampton Falls:Median A/S Ratio by Acreage



	# of Parcels	Median A/S x 100
> 10	1	99.10
	1	

Hampton Falls:Median A/S Ratio for Views/Waterfront/Other

	# of Parcels	Median A/S x 100
OTHER	1	99.10
	1	

OWNER INFORMATION

PARKER JORDAN E
CURRIER KAILA R
151 PORTSMOUTH AVENUE
APT 2
STRATHAM, NH 03885

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
02/10/2023	6467	1004	Q V	245,000	KLIEGLE, KRISS (TRUSTEE)
02/10/2023	6467	998	U V 38	1	KLIEGLE RALPH P TTE
06/13/2008	4926	0483	U V 38		KLIEGLE RALPH P & BETT
01/01/1800	2202	1796	U V 99		

PICTURE

LISTING HISTORY

12/20/19	JMFR	
06/19/18	THFR	FIELD REVIEW
05/16/13	DCFR	FIELD REVIEW
04/18/11	DCLC	LAND CHANGE
05/18/09	DCC9	CU UPDATE 2009
03/01/05	DCCU	CURRENT USE
07/22/98	DC	
07/02/87	TD00	MEASUR+LISTED

NOTES

P S ROW THRU MIDDLE+ POND ON PART OF FRONTAGE EXTENSIVE WETLANDS 750 EXCESS FF CU 4

EXTRA FEATURES VALUATION

Feature Type	Units	Lngth x Width	Size Adj	Rate	Cond	Market Value	Notes

MUNICIPAL SOFTWARE BY AVITAR

HAMPTON FALLS ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2021	$ 0	$ 0	$ 2,086
		Parcel Total:	$ 2,086
2022	$ 0	$ 0	$ 1,830
		Parcel Total:	$ 1,830
2023	**$ 0**	**$ 0**	**$ 2,206**
		Parcel Total:	**$ 2,206**

LAND VALUATION

LAST REVALUATION: 2023

Zone: AGRI/RESIDENTIAL **Minimum Acreage:** 2.00 **Minimum Frontage:** 250 **Site:** UND CLEAR **Driveway:** UNDEVELOPED **Road:** PAVED

Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
FARM LAND	2.000 ac	300,000	E	100	97	100	90	100 -- LEVEL	70	183,300	80	N	690	CTD
UNMNGD HARDWD	16.000 ac	x 10,000	X	95				100 -- LEVEL	30	45,600	60	N	1,357	PLE/WET
WETLANDS	6.640 ac	x 10,000	X	95				100 -- LEVEL	10	6,300	100	N	159	
UNMNGD HARDWD	250.000 ff	x 320	X	95				100 -- LEVEL	10	7,600	0	N	0	WET
	24.640 ac									242,800			**2,206**	

PICTURE

OWNER

PARKER JORDAN E
CURRIER KAILA R
151 PORTSMOUTH AVENUE
APT 2
STRATHAM, NH 03885

TAXABLE DISTRICTS

District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes

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

2023 BASE YEAR BUILDING VALUATION

Year Built:
Condition For Age: %
Physical:
Functional:
Economic:
Temporary:
%

Sales Analysis Results

Hampton Falls -- 08/24/2023

Sales Analysis Statistics			
Number of Sales:	**19**	Mean Sales Ratio:	**1.0058**
Minimum Sales Ratio:	**0.9204**	Median Sales Ratio:	**1.0068**
Maximum Sales Ratio:	**1.0961**	Standard Deviation:	**0.0454**
Aggregate Sales Ratio:	**1.0043**	Coefficient of Dispersion:	**3.4941**
		Price Related Differential:	**1.0014**

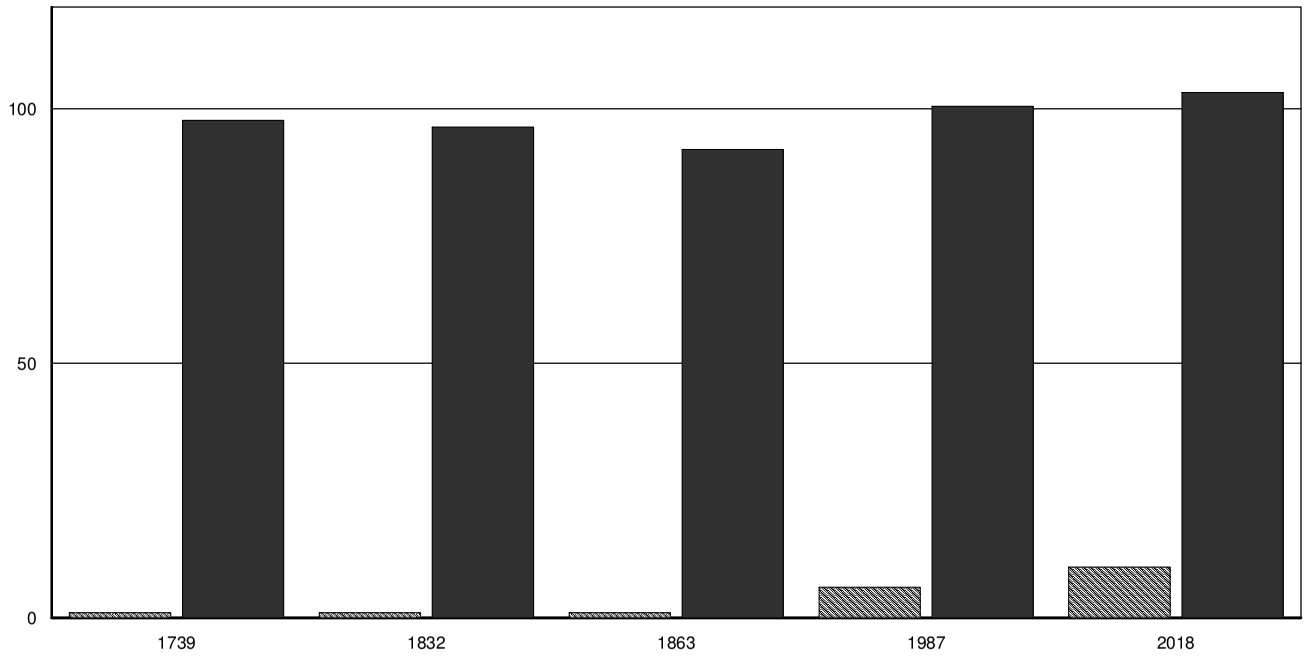
Sales Analysis Criteria	
Sold: 10/1/2022 - 7/28/2023	Sale Ratios: 0.000 - 999.999
Building Value: 0 - 99999999	Bldg Eff. Area: 0 - 99999999
Land Value: 0 - 99999999	Land Use: ALL
Current Use CR: 0 - 99999999	Acres: 0 - 99999999
Year Built: 1600 - 2023	Trend: 0.000% Prior to 08/24/2023
Story Height: ALL	Neighborhood: ALL
Base Rate: ALL	Zone: ALL
Qualified: YES	Unqualified: NO
Improved: YES	Vacant: NO
View: All	Waterfront: All
Include Comm./Ind./Util.: YES	Water Body: ANY
Filter By Current: NO	

Hampton Falls Sales Analysis Report

Ratio	ParcelID Sale Note	Zone	Acres	LC	NC	BR	SH Eff. Area	Trended Sale Price	Assessment Sale Date	I	Q	Unqualified Description Grantor	Prior Year Assessment
0.920	1-56-0-0	01	3.09	R1	F	RSA	C 1,759	$ 543,000	$ 499,800 04/10/2023	I	Q	STEVENS MARK H	$ 320,200
0.922	5-43-3-0	01	2.00	R1	H	RSA	C 2,619	$ 900,000	$ 829,700 06/27/2023	I	Q	LINDSAY KAREN L	$ 452,800
0.953	2-144-2-0	01	2.00	R1P	F	RSA	C 3,234	$ 865,000	$ 824,400 03/06/2023	I	Q	RUSTY GATE COMPANY LLC	$ 386,200
0.964	6-36-1-0	01	8.00	R1	F	RAN	D 4,223	$ 1,325,000	$ 1,277,300 06/21/2023	I	Q	LAWLER RAYMOND R	$ 675,000
0.978	8-37-0-0	02	3.00	R2	F	RAN	E 3,800	$ 1,280,500	$ 1,251,800 11/01/2022	I	Q	DUMONT CHRISTINE A TTE	$ 770,800
0.980	4-1-7-0	01	2.15	R1	H	RSA	E 5,438	$ 1,500,000	$ 1,470,600 07/07/2023	I	Q	ALLEN DAVID S	$ 811,100
0.997	4-25-8-0	01	3.09	R1P	I	RSA	D 6,611	$ 1,645,000	$ 1,640,200 07/28/2023	I	Q	THOMPSON-STETZ JILL	$ 1,052,600
0.999	5-35-0-0	01	0.58	R1	G	RSA	D 2,745	$ 785,000	$ 784,500 01/20/2023	I	Q	CARNES JASON	$ 416,600
1.003	8-87-1-C	02	0.00	CI	E	CCO	C 985	$ 185,000	$ 185,600 02/09/2023	I	Q	DICKINSON ALAN H	$ 125,600
1.007	5-44-0-0	01	33.50	R1	H	RSA	A 2,188	$ 1,000,000	$ 1,006,800 05/19/2023	I	Q	KIBLER JAMES E	$ 471,200
1.015	2-4-24-0	01	2.00	R1	G	RSA	E 4,785	$ 985,000	$ 1,000,200 05/18/2023	I	Q	BROUILLARD CHRISTIAN P	$ 645,800
1.031	2-4-12-0	01	2.08	R1	G	RSA	E 3,629	$ 840,000	$ 866,100 02/03/2023	I	Q	PAWLYK BASIL	$ 536,100
1.032	1-52-0-0	01	3.00	R1	F	RSA	E 4,986	$ 1,197,000	$ 1,235,300 10/03/2022	I	Q	DAVIS JOHN JR	$ 747,100
1.033	4-2-4-0	01	2.02	R1	J	RSA	C 4,205	$ 1,270,000	$ 1,311,800 03/23/2023	I	Q	TOBIN LAURA E TTE	$ 815,200
1.034	4-32-12-0	01	2.10	R1	G	RSA	D 3,662	$ 975,000	$ 1,008,500 10/17/2022	I	Q	SIMONDS KATHRYN H	$ 607,600
1.039	8-64-5-0	02	0.00	CI	E	CCD	A 1,492	$ 150,000	$ 155,800 01/30/2023	I	Q	PASTERNAK JEREMIAH D	$ 102,200
1.046	5-82-9-0	01	2.00	R1	G	RSA	A 2,378	$ 700,000	$ 732,300 05/15/2023	I	Q	KEENE IIEANA M TTE	$ 405,700
1.059	8-83-7-0	01	3.01	R1	G	RSA	D 2,946	$ 755,000	$ 799,400 11/09/2022	I	Q	TAYLOR TONY L	$ 452,300
1.096	4-17-7-0	01	2.98	R1	G	RSA	B 3,986	$ 1,020,000	$ 1,118,000 11/02/2022	I	Q	DEXTER JAMES D	$ 703,500

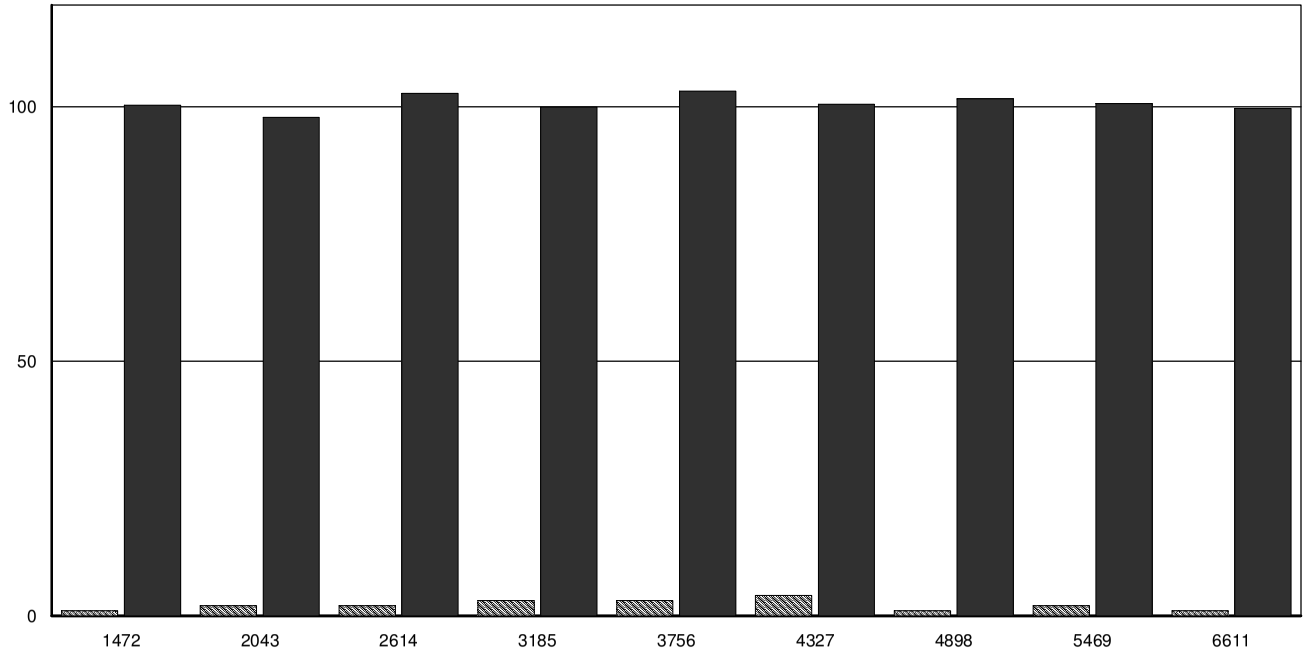
Trended 1.2% prior to 10/1/2022

Hampton Falls:Median A/S Ratio by Year of Construction



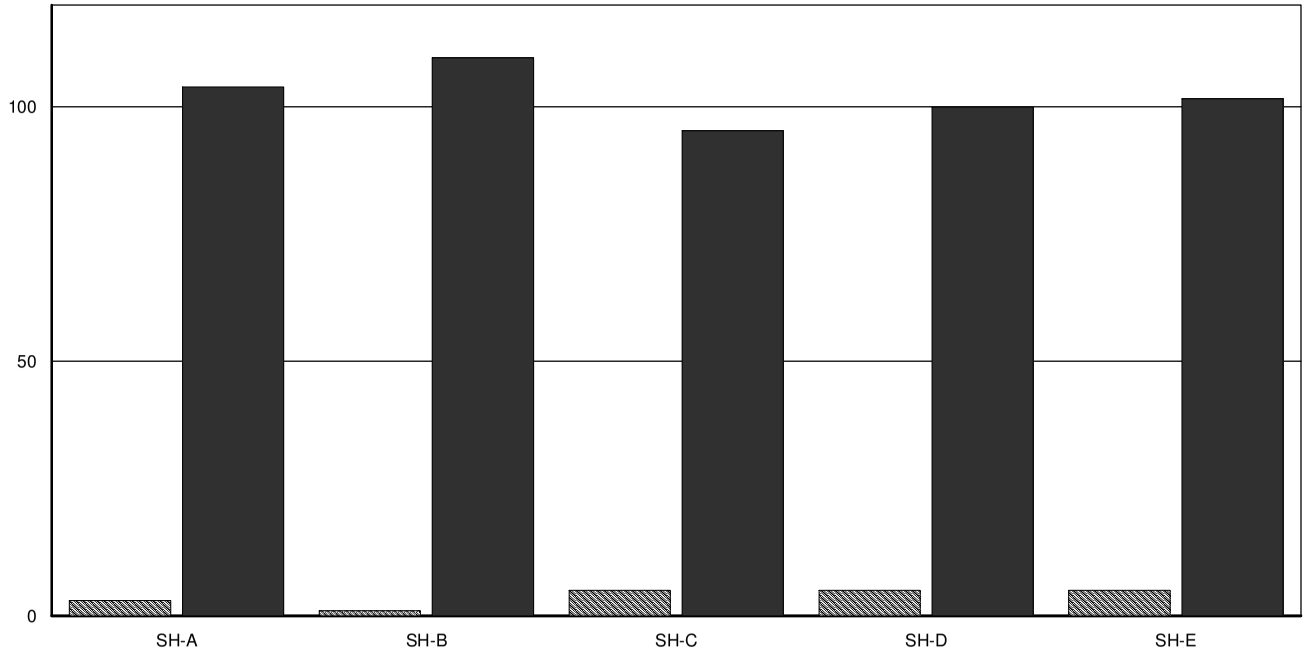
		# of Parcels	Median A/S x 100
1739	1709 to 1739	1	97.76
1832	1802 to 1832	1	96.40
1863	1833 to 1863	1	92.04
1987	1957 to 1987	6	100.50
2018	1988 to 2018	10	103.20
		19	

Hampton Falls:Median A/S Ratio by Effective Area



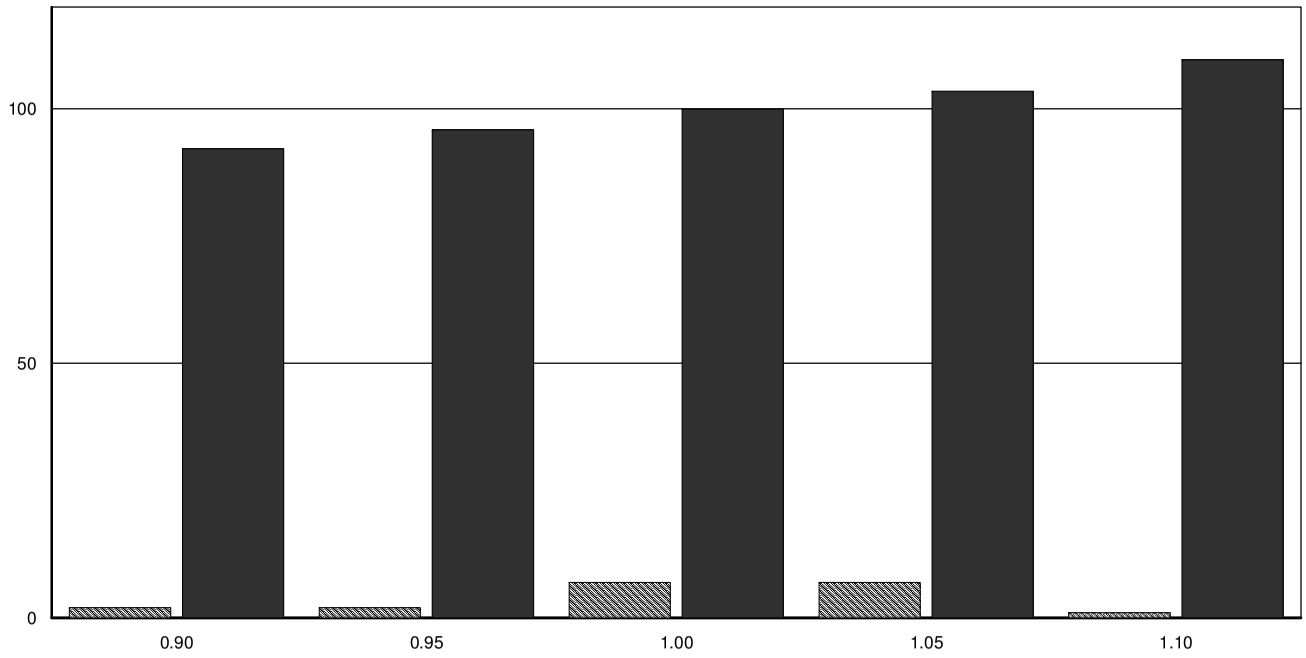
		# of Parcels	Median A/S x 100
1472	902 to 1,472	1	100.32
2043	1,473 to 2,043	2	97.96
2614	2,044 to 2,614	2	102.65
3185	2,615 to 3,185	3	99.94
3756	3,186 to 3,756	3	103.11
4327	3,757 to 4,327	4	100.52
4898	4,328 to 4,898	1	101.54
5469	4,899 to 5,469	2	100.62
6611	6,041 to 6,611	1	99.71
		19	

Hampton Falls:Median A/S Ratio by Story Height



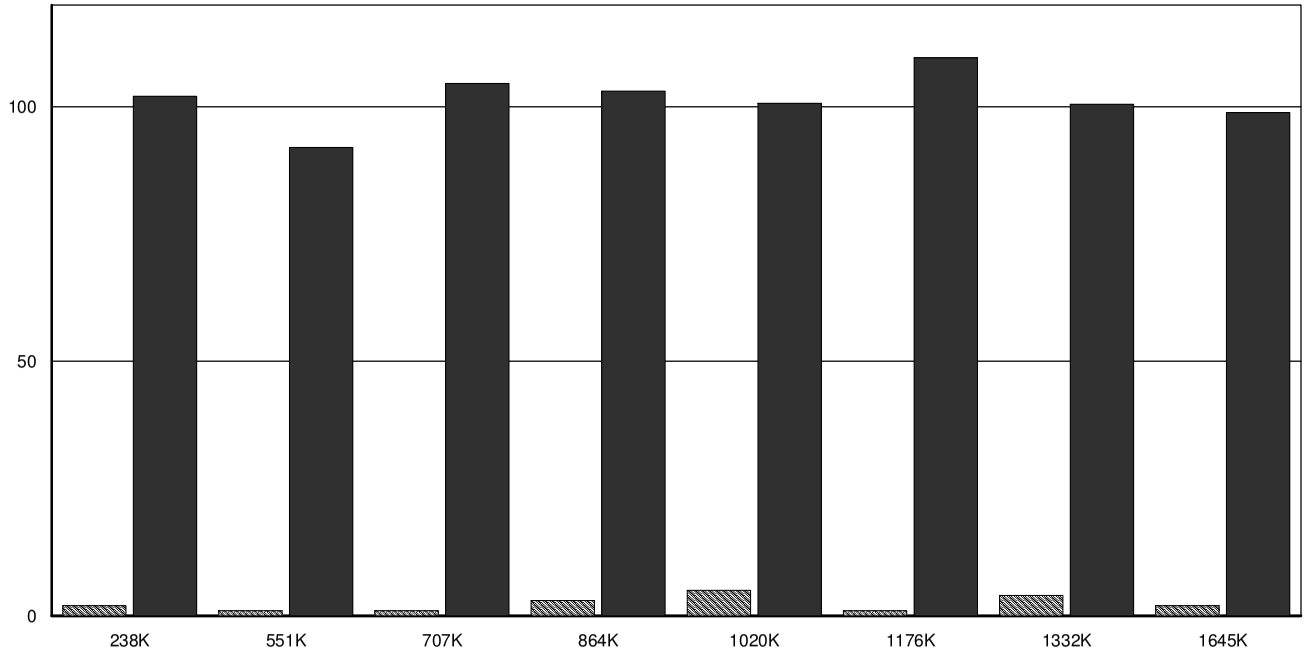
		# of Parcels	Median A/S x 100
SH-A	1.00 STORY FRAME	3	103.87
SH-B	1.50 STORY FRAME	1	109.61
SH-C	1.75 STORY FRAME	5	95.31
SH-D	2.00 STORY FRAME	5	99.94
SH-E	2.50 STORY FRAME	5	101.54
		19	

Hampton Falls:Distribution of Sale Ratios



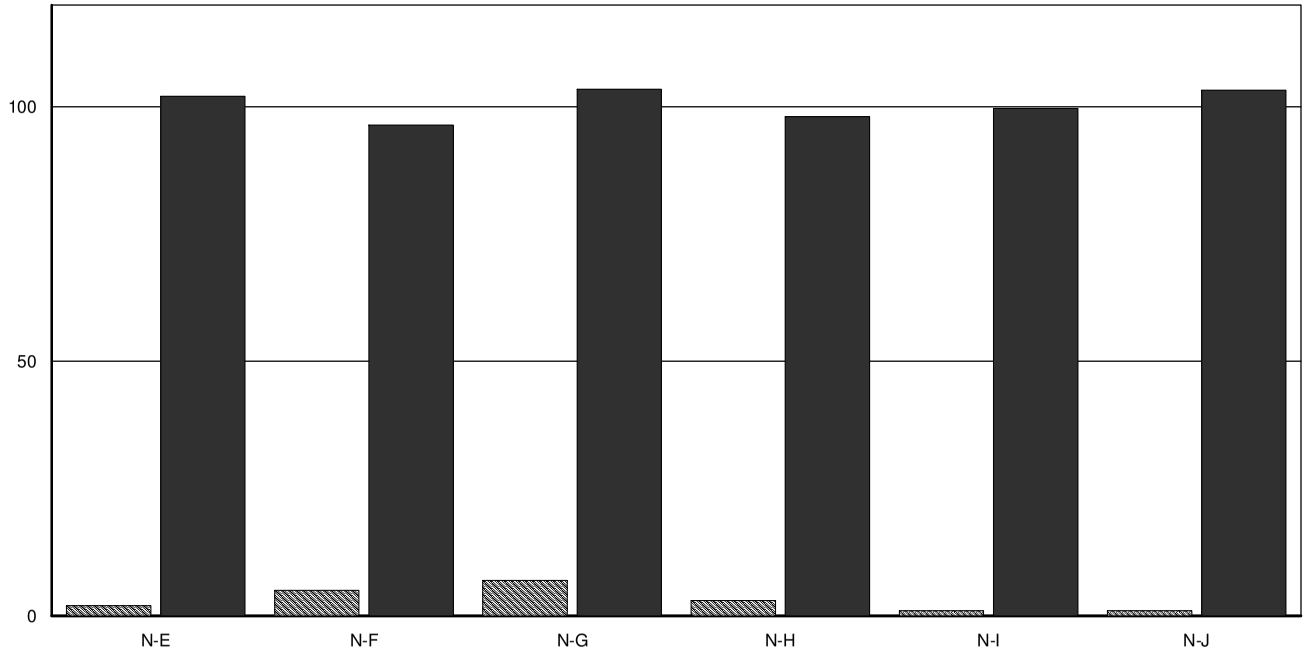
	# of Parcels	Median A/S x 100
0.90	2	92.12
0.95	2	95.85
1.00	7	99.94
1.05	7	103.44
1.10	1	109.61
	19	

Hampton Falls:Median A/S Ratio by Sale Price



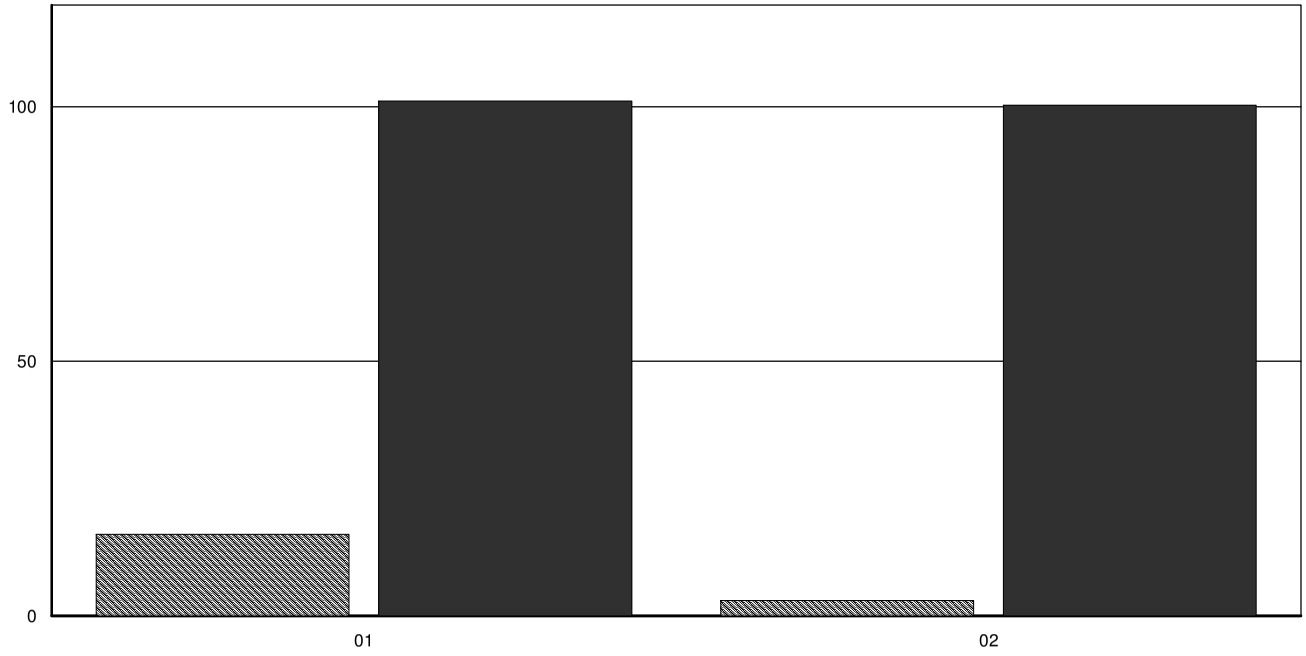
		# of Parcels	Median A/S x 100
238K	$82,211 to $238,489	2	102.10
551K	$394,769 to $551,047	1	92.04
707K	$551,048 to $707,326	1	104.61
864K	$707,327 to $863,605	3	103.11
1020K	$863,606 to $1,019,884	5	100.68
1176K	$1,019,885 to $1,176,163	1	109.61
1332K	$1,176,164 to $1,332,442	4	100.48
1645K	$1,488,722 to $1,645,000	2	98.87
		19	

Hampton Falls:Median A/S Ratio by Neighborhood



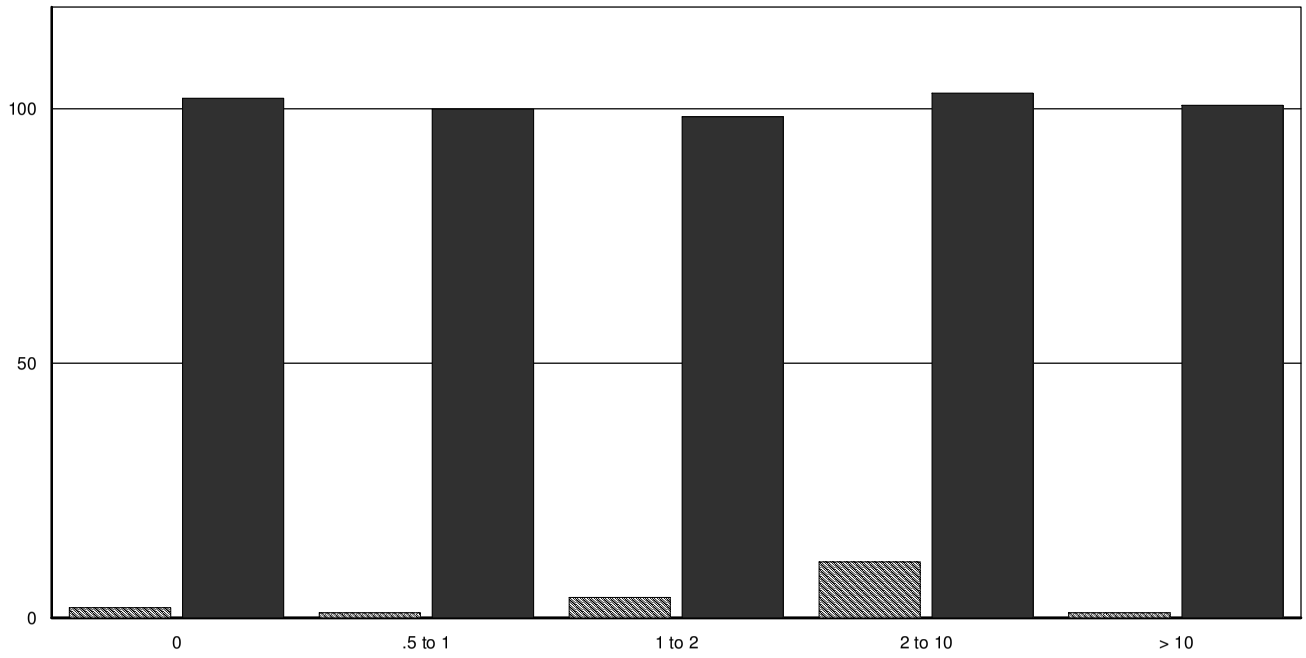
		# of Parcels	Median A/S x 100
N-E	AVG 100%	2	102.10
N-F	AVG +10	5	96.40
N-G	AVG +20	7	103.44
N-H	AVG +30	3	98.04
N-I	AVG +40	1	99.71
N-J	AVG +50	1	103.29
		19	

Hampton Falls:Median A/S Ratio by Zone



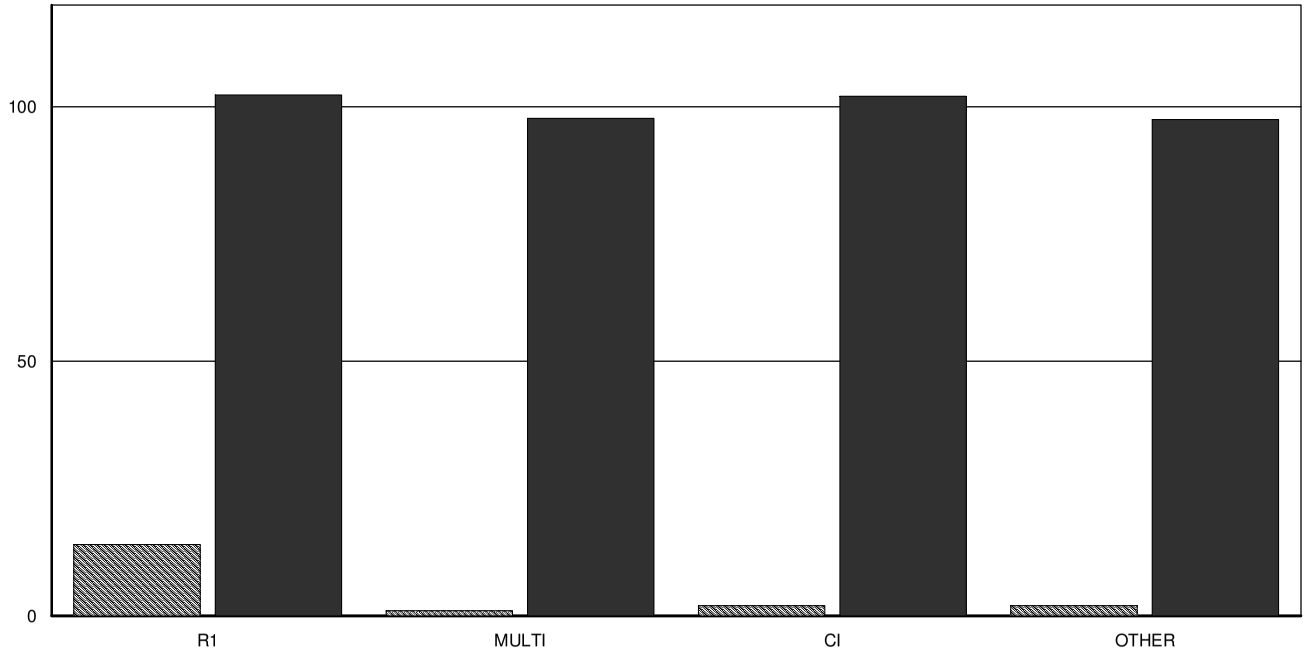
		# of Parcels	Median A/S x 100
01	AGRI/RESIDENTIAL	16	101.11
02	TOWN COMMON	3	100.32
		19	

Hampton Falls:Median A/S Ratio by Acreage



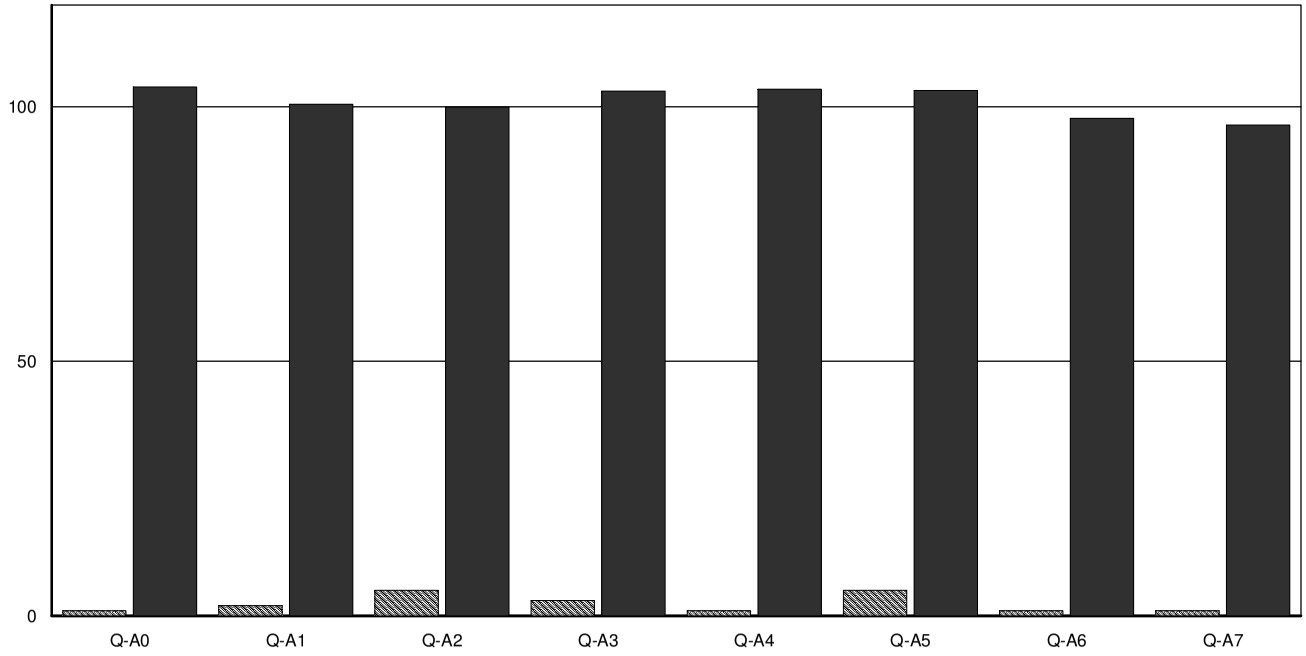
	# of Parcels	Median A/S x 100
0	2	102.10
.5 to 1	1	99.94
1 to 2	4	98.42
2 to 10	11	103.11
> 10	1	100.68
	19	

Hampton Falls:Median A/S Ratio by Improved Use



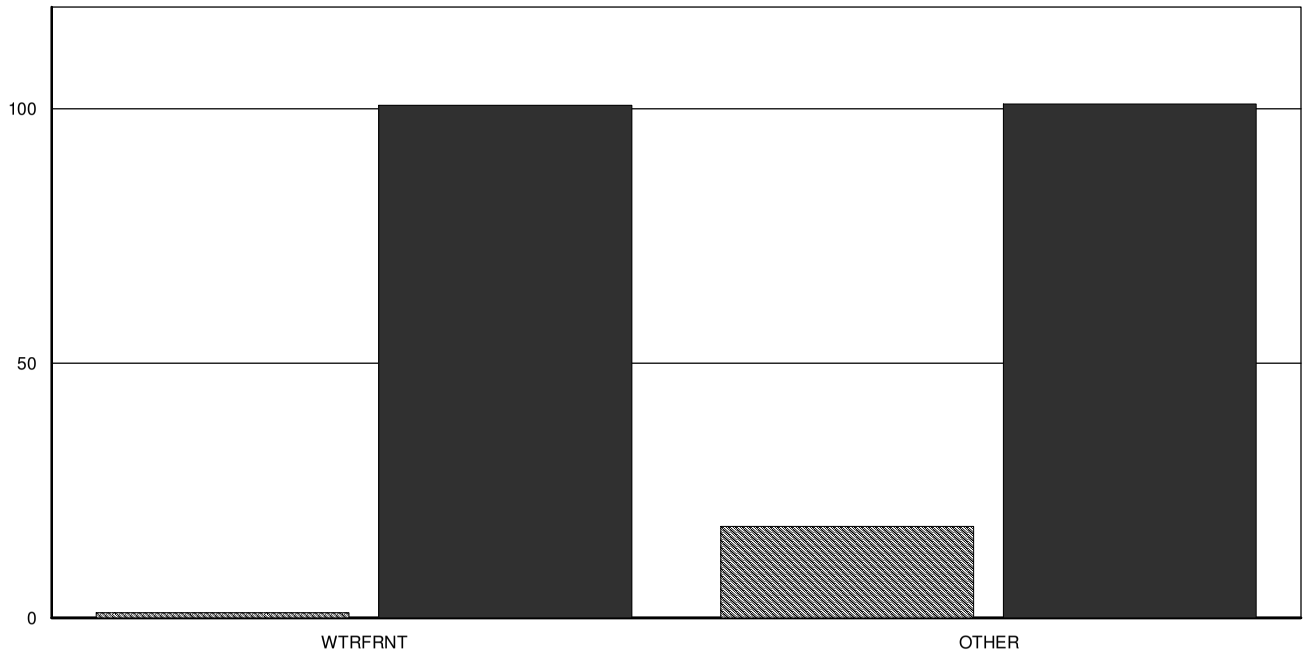
	# of Parcels	Median A/S x 100
R1	14	102.33
MULTI	1	97.76
CI	2	102.10
OTHER	2	97.51
	19	

Hampton Falls:Median A/S Ratio by Building Quality



		# of Parcels	Median A/S x 100
Q-A0	AVG	1	103.87
Q-A1	AVG+10	2	100.50
Q-A2	AVG+20	5	99.94
Q-A3	AVG+30	3	103.11
Q-A4	AVG+40	1	103.44
Q-A5	AVG+50	5	103.20
Q-A6	AVG+60	1	97.76
Q-A7	AVG+70	1	96.40
		19	

Hampton Falls:Median A/S Ratio for Views/Waterfront/Other



	# of Parcels	Median A/S x 100
WTRFRNT	1	100.68
OTHER	18	100.93
	19	

OWNER INFORMATION

LINDAHL SHEENA A
SIMMONS MICHAEL D
35 ALEXIS LN

HAMPTON FALLS, NH 03844

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
02/03/2023	6466	724	Q I	840,000	PAWLYK BASIL
08/26/2004	4351	2036	Q I	560,000	
05/21/1993	2984	867	Q I	280,000	

PICTURE

LISTING HISTORY

01/01/23	INSP	MARKED FOR INSPECTION
06/11/18	THFR	FIELD REVIEW
12/06/17	JM02	SECOND VISIT
10/21/15	CA02	SECOND VISIT
08/12/09	SB00	MEASUR+LISTED
03/23/05	DC01	1VISIT
09/30/98	DC00	MEASUR+LISTED
03/31/94	DC00	MEASUR+LISTED

NOTES

4 FIX MSTR BTH W/JTUB*BLT-INSX3* SKYLIGHTSX5**GD HARDSCAPE*GD LAYOUT* MULTI ZOND HEAT*LRG E-I-K/L&T/OPN TO GRT RM*LNDRY UBM*POCKET DRS*CRWN MLDG* FLDSTN FPL*IG/EG*BEIGE '03 FOR SALE-$624,900 2015-CTH IS EST, NO INT INSPEC

EXTRA FEATURES VALUATION

Feature Type	Units	Lngth x Width	Size Adj	Rate	Cond	Market Value	Notes
FIREPLACE 1-STAND	1		100	3,000.00	100	3,000	Year: 2003
						3,000	

MUNICIPAL SOFTWARE BY AVITAR

HAMPTON FALLS ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2021	$ 324,700	$ 6,100	$ 205,300
		Parcel Total:	$ 536,100
2022	$ 324,700	$ 6,100	$ 205,300
		Parcel Total:	$ 536,100
2023	**$ 522,200**	**$ 3,000**	**$ 340,900**
		Parcel Total:	**$ 866,100**

LAND VALUATION

LAST REVALUATION: 2023

Zone: AGRI/RESIDENTIAL **Minimum Acreage:** 2.00 **Minimum Frontage:** 250 **Site:** GOOD **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	300,000	G	120	105	100	100	90 -- ROLLING	100	340,200	0	N	340,200	
1F RES	0.080 ac	x 10,000	X	100				90 -- ROLLING	100	700	0	N	700	
	2.080 ac									340,900			**340,900**	

PICTURE

OWNER

LINDAHL SHEENA A
SIMMONS MICHAEL D
35 ALEXIS LN

HAMPTON FALLS, NH 03844

TAXABLE DISTRICTS

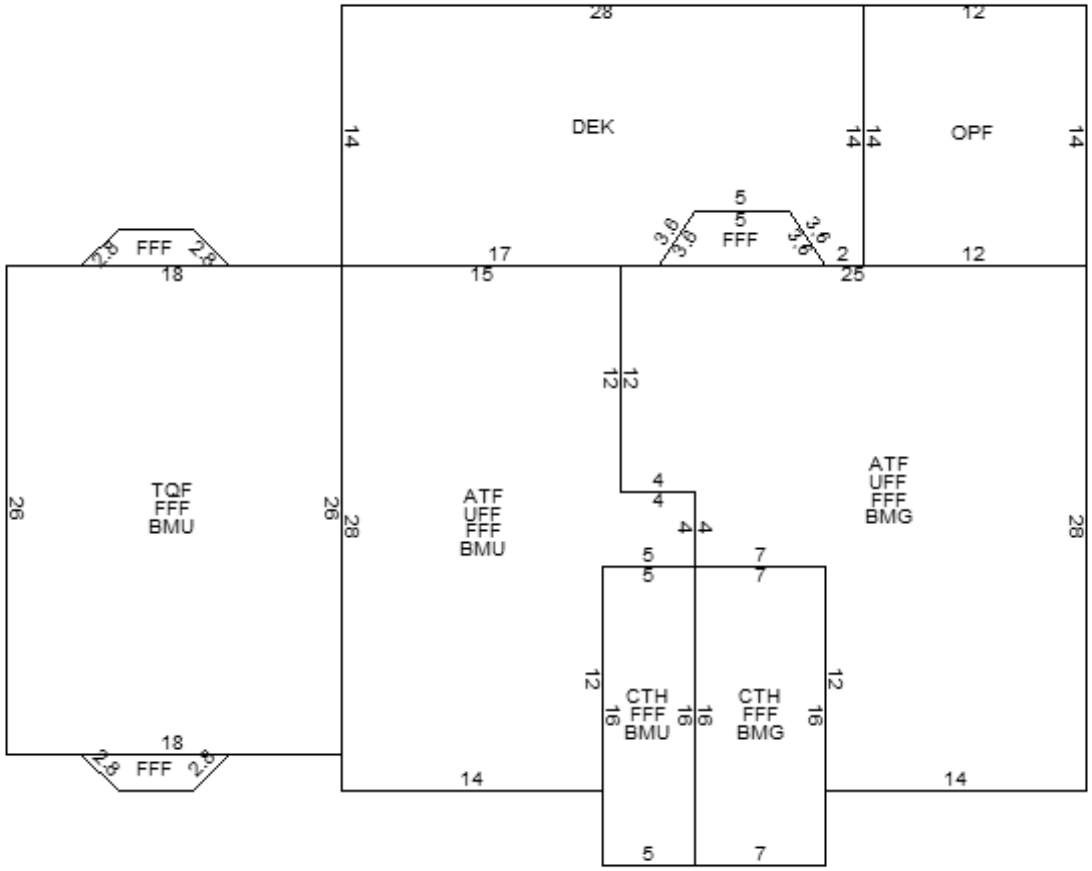
District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes

BUILDING DETAILS

Model: **2.50 STORY FRAME COLONIAL**
Roof: **GABLE HIP/ASPHALT**
Ext: **CLAP BOARD**
Int: **DRYWALL**
Floor: **CARPET/HARDWOOD**
Heat: **OIL/HOT WATER**
Bedrooms: **4** Baths: **3.0** Fixtures:
Extra Kitchens: Fireplaces:
A/C: **No** Generators:
Quality: **A3 AVG+30**
Com. Wall:
Size Adj: **0.9740** Base Rate: **RSA 142.00**
Bldg. Rate: **1.1783**
Sq. Foot Cost: **$ 167.32**



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
TQF	3/4 STRY FIN	468	0.75	351
FFF	FST FLR FIN	1681	1.00	1681
BMU	BSMNT	972	0.15	146
DEK	DECK	371	0.10	37
OPF	OPEN PORCH	168	0.25	42
ATF	ATTIC FINISHED	976	0.25	244
UFF	UPPER FLR FIN	976	1.00	976
BMG	BSMNT GARAGE	664	0.20	133
CTH	CATHERAL	192	0.10	19
GLA:	**3,252**	**6,468**		**3,629**

2023 BASE YEAR BUILDING VALUATION

Market Cost New:		**$ 607,204**
Year Built:		**1993**
Condition For Age:	GOOD	**14 %**
Physical:		
Functional:		
Economic:		
Temporary:		
Total Depreciation:		**14 %**
Building Value:		**$ 522,200**

OWNER INFORMATION

STONE, ALAN J.
STONE, KATHRYN

40 ALEXIS LN
HAMPTON FALLS, NH 03844

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
05/18/2023	6483	1100	Q I	985,000	BROUILLARD CHRISTIAN P
05/14/2021	6275	2911	U I 38	1	BROUILLARD CHRISTIAN P
12/18/1992	2960	921	U I 99	204,952	

PICTURE

LISTING HISTORY

01/01/23	INSP	MARKED FOR INSPECTION
06/11/18	THFR	FIELD REVIEW
12/07/17	JM08	MEASUR/INT REFUSAL NO
10/14/15	CA01	1VISIT
05/21/13	DCFR	FIELD REVIEW
03/28/13	DC00	MEASUR+LISTED
03/24/05	DC00	MEASUR+LISTED
01/21/05	DC	

NOTES

1997 ADD FAM RM+BEDRM* WHITE IA & ADD 97/'01&'04 &'12 '01 ADD INC MK OVR GARAGE/B-INS* CNTR ISL EAT-IN KCH BB&L CNTRS-OPEN TO FAM RM*3 GAR GARAGE*AGP COLLAPSED -WDK W/AGP=NV (2013)*2012 ADDED 24X24 GAME ROOM-LRG RM W/KITCHN AREA & S HWR BTH/FUS=OPN SLEEPING LOFT-SHARE FURNACE & METER 2018-CHNG FROM DUPLEX TO COLONIAL W/ACC AND AVE+20

EXTRA FEATURES VALUATION

Feature Type	Units	Lngth x Width	Size Adj	Rate	Cond	Market Value	Notes
FIREPLACE 3-STAND	1		100	6,500.00	100	6,500	Year: 2001
SHED-WOOD	240	1 x 240	127	10.00	75	2,286	Year: 2013
DECK	240	12 x 20	127	7.00	75	1,600	
DECK	144	12 x 12	171	7.00	75	1,293	
						11,700	

MUNICIPAL SOFTWARE BY AVITAR

HAMPTON FALLS ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2021	$ 421,500	$ 8,700	$ 215,600
		Parcel Total:	$ 645,800
2022	$ 421,500	$ 8,700	$ 215,600
		Parcel Total:	$ 645,800
2023	**$ 628,500**	**$ 11,700**	**$ 360,000**
		Parcel Total:	**$ 1,000,200**

LAND VALUATION

Zone: AGRI/RESIDENTIAL **Minimum Acreage:** 2.00 **Minimum Frontage:** 250

LAST REVALUATION: 2023

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	300,000	G	120	100	100	100	100 -- LEVEL	100	360,000	0	N	360,000	
	2.000 ac									360,000			**360,000**	

PICTURE

OWNER

STONE, ALAN J.
STONE, KATHRYN

40 ALEXIS LN
HAMPTON FALLS, NH 03844

TAXABLE DISTRICTS

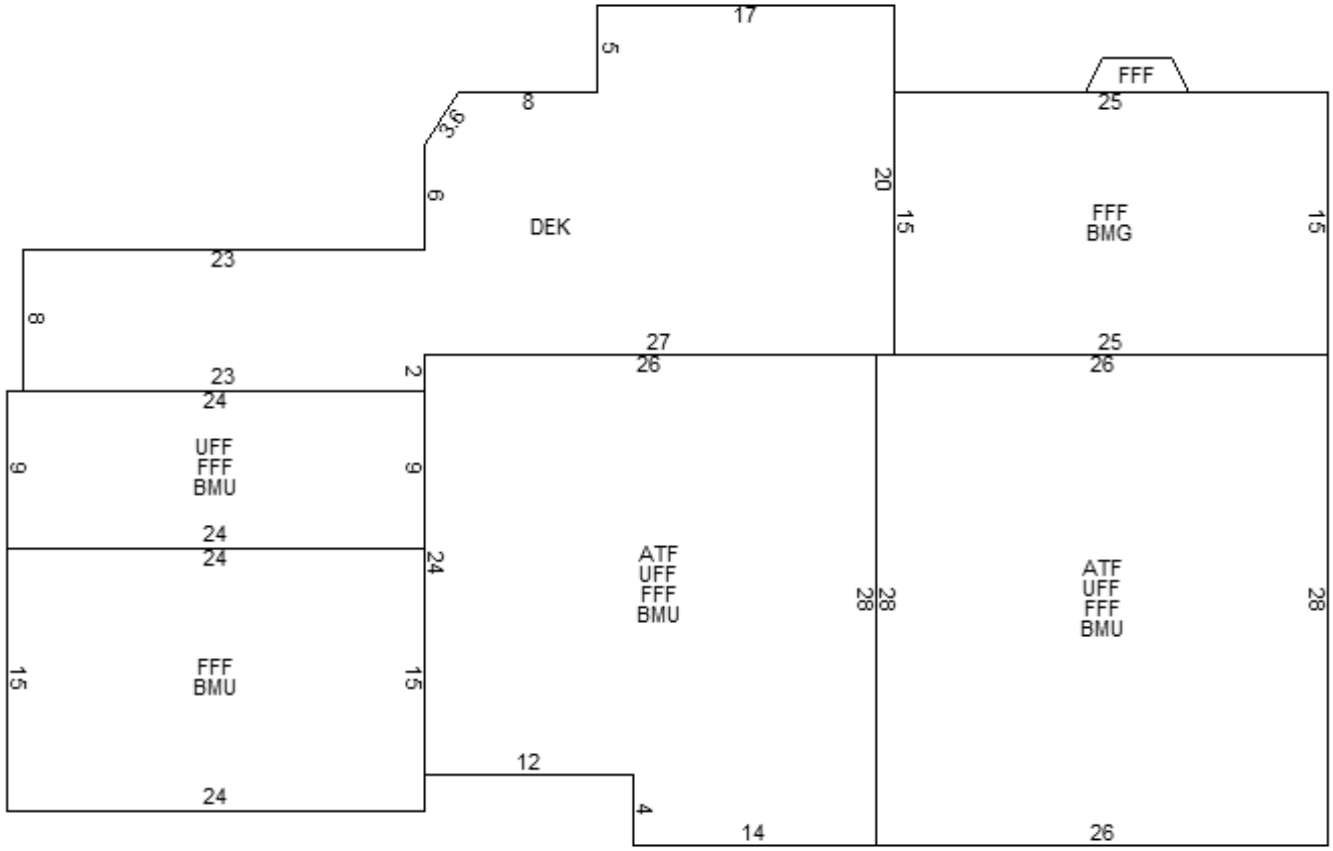
District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes
08/29/12	2602	ADDITION	Add/Game
03/28/03	1717	RENOVATION	renovation
06/21/01	1462	ADDITION	Addition
05/07/98	1109	DECK	deck
10/24/96	996	ADDITION	Addition

BUILDING DETAILS

Model: **2.50 STORY FRAME COLONIAL**
Roof: **GABLE HIP/ASPHALT**
Ext: **CLAP BOARD/VINYL SIDING**
Int: **DRYWALL**
Floor: **CARPET/LINOLEUM OR SIM**
Heat: **OIL/HOT WATER**
Bedrooms: **4** Baths: **4.5** Fixtures:
Extra Kitchens: **1** Fireplaces:
A/C: **No** Generators:
Quality: **A2 AVG+20**
Com. Wall:
Size Adj: **0.9440** Base Rate: **RSA 142.00**
Bldg. Rate: **1.0755**
Sq. Foot Cost: **$ 152.72**



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
FFF	FST FLR FIN	2369	1.00	2369
BMU	BSMNT	1984	0.15	298
UFF	UPPER FLR FIN	1624	1.00	1624
ATF	ATTIC FINISHED	1408	0.25	352
BMG	BSMNT GARAGE	375	0.20	75
DEK	DECK	671	0.10	67
GLA:	**4,345**	**8,431**		**4,785**

2023 BASE YEAR BUILDING VALUATION

Market Cost New:		**$ 730,765**
Year Built:		**1992**
Condition For Age:	GOOD	**14 %**
Physical:		
Functional:		
Economic:		
Temporary:		
Total Depreciation:		**14 %**
Building Value:		**$ 628,500**

OWNER INFORMATION

DAVIS WILLIAM P

44 BRIMMER LANE

HAMPTON FALLS, NH 03844

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
03/06/2023	6470	1694	Q I	865,000	RUSTY GATE COMPANY LLC
04/08/2022	6397	2803	U I 40	390,000	BARNARD DON A TTE
01/25/2013	5402	1419	U I 38		BARNARD DON A TRUSTEE
12/02/2005	4589	0228	U I 38		BARNARD DON A
08/15/2005	4530	2433	U I 27	255,000	BARNARD DON A

PICTURE

LISTING HISTORY

04/07/23	CRPR	
10/11/22	BHVL	
06/11/18	THFR	FIELD REVIEW
12/12/17	JM09	MEASU ESTMT OWNER NON
12/07/15	CA13	POSTED
05/23/13	DCFR	FIELD REVIEW
09/30/09	SB00	MEASUR+LISTED
04/03/97	DC00	MEASUR+LISTED

NOTES

AVRG QUAL INTERIOR/NEWER ADD=9X12* APT=TQS OVER FGR W/FHA HT/2 BDRMS/ LIV-KTCHN COMBO/K=L&V-GQ CABS* MAIN K=L&V*LNDRY BAS*ANGLD FEP SQRD FOR SKTCH*GREEN*EA/IA '05 TRNSFR=ESTATE/50% INTEREST WOULDN'T COME TO DOOR. FRONT DECK FALLING OFF AND ROT TO SIDING REMOVED FROM SKETCH. 10/22; REVIEWED FOR SALE; HOME INT BEING RENOVATED; INT DECREPT WHEN PURCHASED; ADJ BLDG ANGLE; NEW DW ON DAY OF INSP;

EXTRA FEATURES VALUATION

Feature Type	Units	Lngth x Width	Size Adj	Rate	Cond	Market Value	Notes

MUNICIPAL SOFTWARE BY AVITAR

HAMPTON FALLS ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2021	$ 217,500	$ 2,100	$ 166,600
		Parcel Total:	$ 386,200
2022	$ 217,500	$ 2,100	$ 166,600
		Parcel Total:	$ 386,200
2023	**$ 494,400**	**$ 0**	**$ 330,000**
		Parcel Total:	**$ 824,400**

LAND VALUATION

Zone: AGRI/RESIDENTIAL **Minimum Acreage:** 2.00 **Minimum Frontage:** 250

LAST REVALUATION: 2023

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 ACC DWL	2.000 ac	300,000	F	110	100	100	100	100 -- LEVEL	100	330,000	0	N	330,000	
	2.000 ac									330,000			**330,000**	

PICTURE

OWNER

DAVIS WILLIAM P

44 BRIMMER LANE

HAMPTON FALLS, NH 03844

TAXABLE DISTRICTS

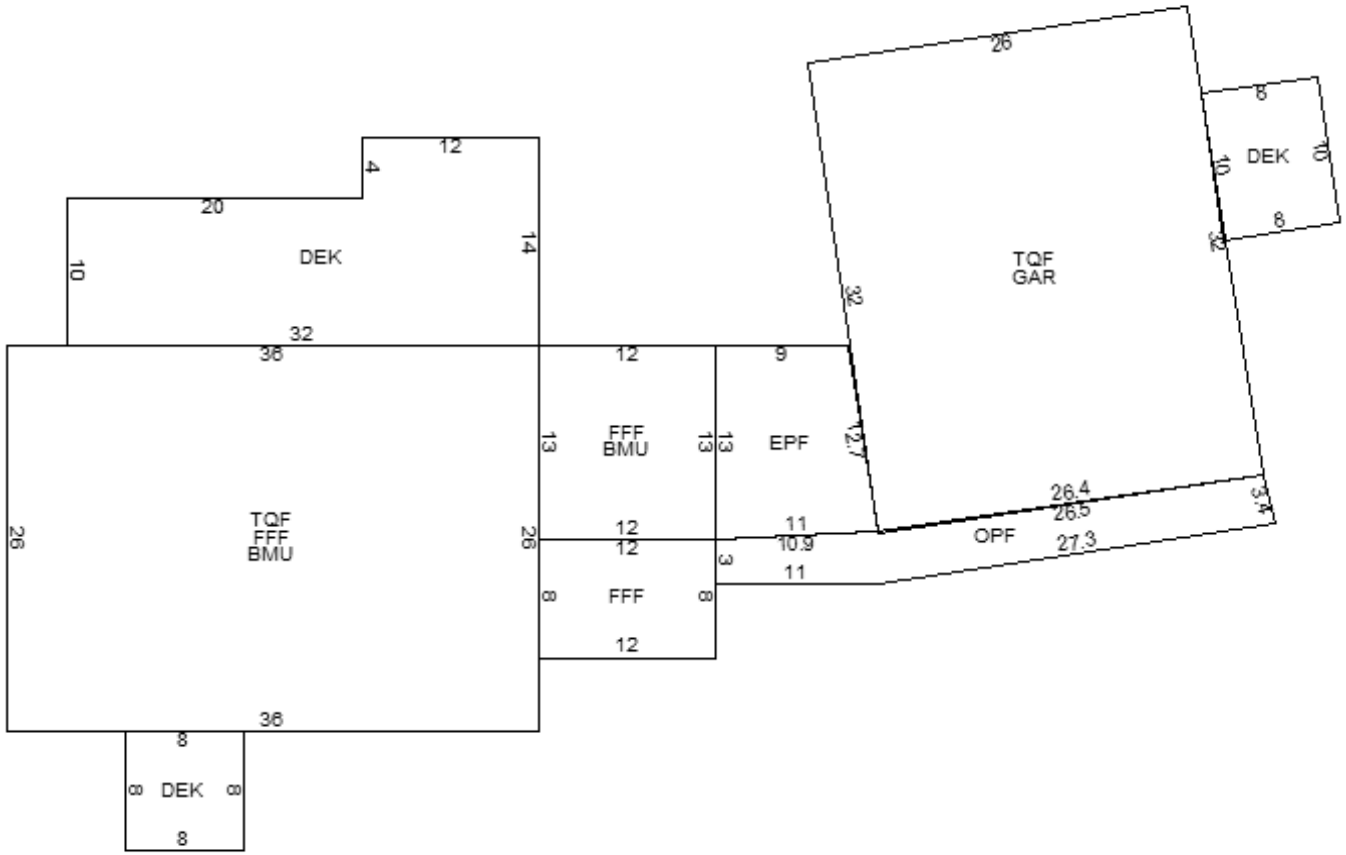
District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes
11/14/22	2022-241	RENOVATION	WORK WAS WHOLLY COM
07/03/96	964	MISCELLANEOUS	TV Den

BUILDING DETAILS

Model: **1.75 STORY FRAME CAPE COD**
Roof: **GABLE HIP/ASPHALT**
Ext: **CLAP BOARD/WOOD SHINGLE**
Int: **DRYWALL**
Floor: **CARPET/HARDWOOD**
Heat: **GAS/HOT WATER**
Bedrooms: **6** Baths: **3.0** Fixtures:
Extra Kitchens: **1** Fireplaces:
A/C: **No** Generators:
Quality: **A2 AVG+20**
Com. Wall:
Size Adj: **0.9891** Base Rate: **RSA 142.00**
Bldg. Rate: **1.2097**
Sq. Foot Cost: **$ 171.78**



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
DEK	DECK	512	0.10	51
TQF	3/4 STRY FIN	1775	0.75	1331
FFF	FST FLR FIN	1188	1.00	1188
BMU	BSMNT	1092	0.15	164
EPF	ENCLOSED	128	0.70	90
GAR	GARAGE ATTCHD	839	0.45	378
OPF	OPEN PORCH	128	0.25	32
GLA:	**2,519**	**5,662**		**3,234**

2023 BASE YEAR BUILDING VALUATION

Market Cost New:		**$ 555,537**
Year Built:		**1987**
Condition For Age:	VERY GOOD	**11 %**
Physical:		
Functional:		
Economic:		
Temporary:		
Total Depreciation:		**11 %**
Building Value:		**$ 494,400**

OWNER INFORMATION

REECE JOSEPH
REECE JANE
36 COACH LN

HAMPTON FALLS, NH 03844

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
11/09/2022	6451	2078	Q I	755,000	TAYLOR TONY L
08/31/2018	5943	939	Q I	455,000	JENSEN PETER TTE
04/07/1994	3046	0355	Q I	198,000	WASSON THOMAS A
08/09/1993	2999	1220	U V 99	45,000	

PICTURE

LISTING HISTORY

04/07/23	CRPR	
05/28/20	JM07	
06/20/18	THFR	FIELD REVIEW
09/09/14	CA02	SECOND VISIT
06/04/13	DCFR	FIELD REVIEW
09/22/09	SB08	MEASUR/INT REFUSAL NO
09/16/09	SB02	SECOND VISIT
03/03/00	DC00	MEASUR+LISTED

NOTES

RENTAL*PDA/1 WIC*CVAC* 2 ZONE HEAT*LIV/DIN COMBO* MSTR BTH=3 FIX*ALL BTHS LAM+LINO* 2020 W/MR BMF TILE/SHEET/SUSP CLGS, AJUSTMENT TO DECK ADD OPF

EXTRA FEATURES VALUATION

Feature Type	Units	Lngth x Width	Size Adj	Rate	Cond	Market Value	Notes
FIREPLACE 1-CUST	1		100	5,000.00	100	5,000	Year: 2003
SHED-WOOD	216	12 x 18	134	10.00	125	3,618	REEDS FERRY
						8,600	

MUNICIPAL SOFTWARE BY AVITAR

HAMPTON FALLS ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2021	$ 227,800	$ 6,000	$ 218,500
		Parcel Total:	$ 452,300
2022	$ 227,800	$ 6,000	$ 218,500
		Parcel Total:	$ 452,300
2023	**$ 420,700**	**$ 8,600**	**$ 370,100**
		Parcel Total:	**$ 799,400**

LAND VALUATION

Zone: AGRI/RESIDENTIAL **Minimum Acreage:** 2.00 **Minimum Frontage:** 250

LAST REVALUATION: 2023

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	300,000	G	120	100	100	100	100 -- LEVEL	100	360,000	0	N	360,000	
1F RES	1.010 ac	x 10,000	X	100				100 -- LEVEL	100	10,100	0	N	10,100	
	3.010 ac									370,100			**370,100**	

PICTURE

OWNER

REECE JOSEPH
REECE JANE
36 COACH LN

HAMPTON FALLS, NH 03844

TAXABLE DISTRICTS

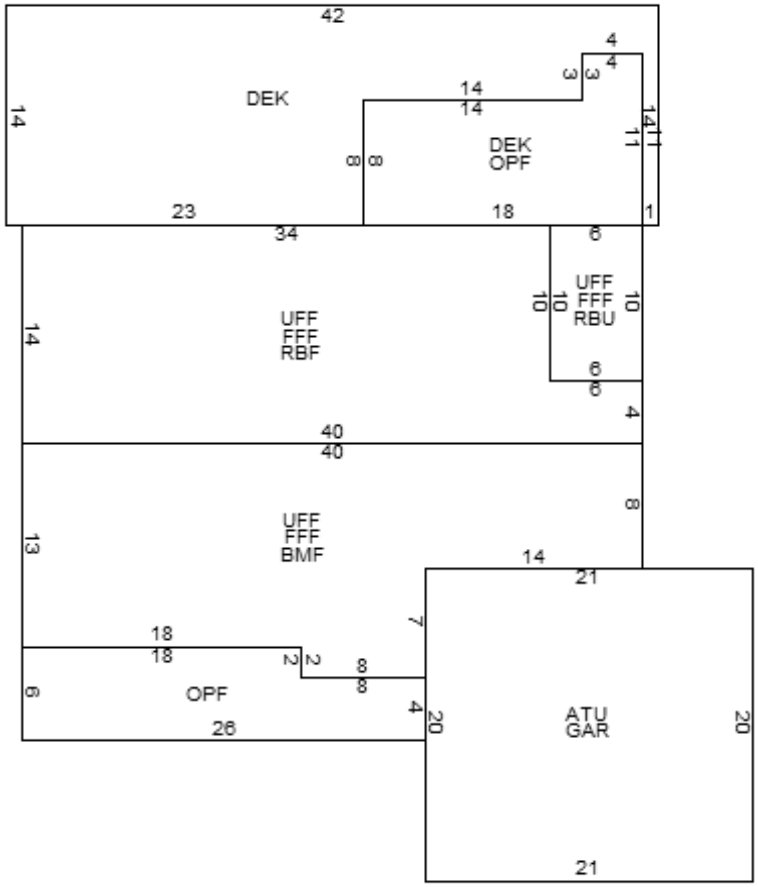
District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes
12/06/22	2022-277	SHED	

BUILDING DETAILS

Model: **2.00 STORY FRAME COLONIAL**
Roof: **GABLE HIP/ASPHALT**
Ext: **VINYL SIDING**
Int: **DRYWALL**
Floor: **HARDWOOD/CARPET**
Heat: **OIL/HOT WATER**
Bedrooms: **3** Baths: **2.5** Fixtures:
Extra Kitchens: Fireplaces:
A/C: **No** Generators:
Quality: **A3 AVG+30**
Com. Wall:
Size Adj: **1.0027** Base Rate: **RSA 142.00**
Bldg. Rate: **1.2263**
Sq. Foot Cost: **$ 174.14**



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
ATU	ATTIC	420	0.10	42
GAR	GARAGE ATTCHD	420	0.45	189
OPF	OPEN PORCH	296	0.25	74
DEK	DECK	588	0.10	59
FFF	FST FLR FIN	1026	1.00	1026
BMF	BSMNT FINISHED	466	0.30	140
RBU	RAISED BSMNT	60	0.25	15
RBF	RAISED BSMNT	500	0.75	375
UFF	UPPER FLR FIN	1026	1.00	1026
GLA:	**2,427**	**4,802**		**2,946**

2023 BASE YEAR BUILDING VALUATION

Market Cost New:		**$ 513,016**
Year Built:		**1993**
Condition For Age:	AVERAGE	**18 %**
Physical:		
Functional:		
Economic:		
Temporary:		
Total Depreciation:		**18 %**
Building Value:		**$ 420,700**

OWNER INFORMATION

ZELLMER, STEVEN WAYNE
ZELLMER, LEANNE MARIE
5 ELTON LN

HAMPTON FALLS, NH 03844

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
07/28/2023	6497	994	Q I	1,645,000	THOMPSON-STETZ JILL
06/21/1999	3400	2506	U V 14	175,000	BERKOWITZ ELLIOTT
05/01/1998	3289	0655	U V 99	147,000	FRYING PAN LANE DEV CO
07/02/1997	3224	0273	U I 99		

PICTURE

LISTING HISTORY

09/13/22	BHVM	
01/01/22	INSP	MARKED FOR INSPECTION
06/15/18	THFR	FIELD REVIEW
06/05/13	DCFR	FIELD REVIEW
11/24/10	DC40	NO CHANGE
07/20/10	DC00	MEASUR+LISTED
04/02/01	DC08	MEASUR/INT REFUSAL NO
03/30/00	DC00	MEASUR+LISTED

NOTES

CUSTOM HOME*F & B STRS*WAINS*CRWN MLDG=BAS+FBM+ FUS*NUMEROUS B-INS *TRAY CEIL*FBM=3 RM INLAW SUITE W/GD K+BTH/HW FLRS*ORIG CNTR ISL EAT-IN KITCH-G&T- OPN TO FAM RM*SEP LNDRY RM W/SINK*DAYLIGHT/WALK-OUT BSMNT* DATA CORCTNS 7/10 INC 1 FB/MEASR/BDRM COUNT*BLUE UC RMVD 4/01 OWNR CNCLD INSP APPT; 9/22; CORR SKETCH;

EXTRA FEATURES VALUATION

Feature Type	Units	Lngth x Width	Size Adj	Rate	Cond	Market Value	Notes
FIREPLACE 1-CUST	1		100	5,000.00	100	5,000	
FIREPLACE 1-STAND	2		100	3,000.00	100	6,000	
PATIO	432	18 x 24	100	7.00	50	1,512	
						12,500	

MUNICIPAL SOFTWARE BY AVITAR

HAMPTON FALLS ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2021	$ 766,200	$ 12,100	$ 275,000
		Parcel Total:	$ 1,053,300
2022	$ 762,900	$ 14,700	$ 275,000
		Parcel Total:	$ 1,052,600
2023	**$ 1,155,300**	**$ 12,500**	**$ 472,400**
		Parcel Total:	**$ 1,640,200**

LAND VALUATION

Zone: AGRI/RESIDENTIAL **Minimum Acreage:** 2.00 **Minimum Frontage:** 250

LAST REVALUATION: 2023

Site: VERY GOOD **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 ACC DWL	2.000 ac	300,000	I	140	110	100	100	100 -- LEVEL	100	462,000	0	N	462,000	
1F RES ACC DWL	1.090 ac	x 10,000	X	100				95 -- MILD	100	10,400	0	N	10,400	
	3.090 ac									472,400			**472,400**	

PICTURE

OWNER

ZELLMER, STEVEN WAYNE
ZELLMER, LEANNE MARIE
5 ELTON LN

HAMPTON FALLS, NH 03844

TAXABLE DISTRICTS

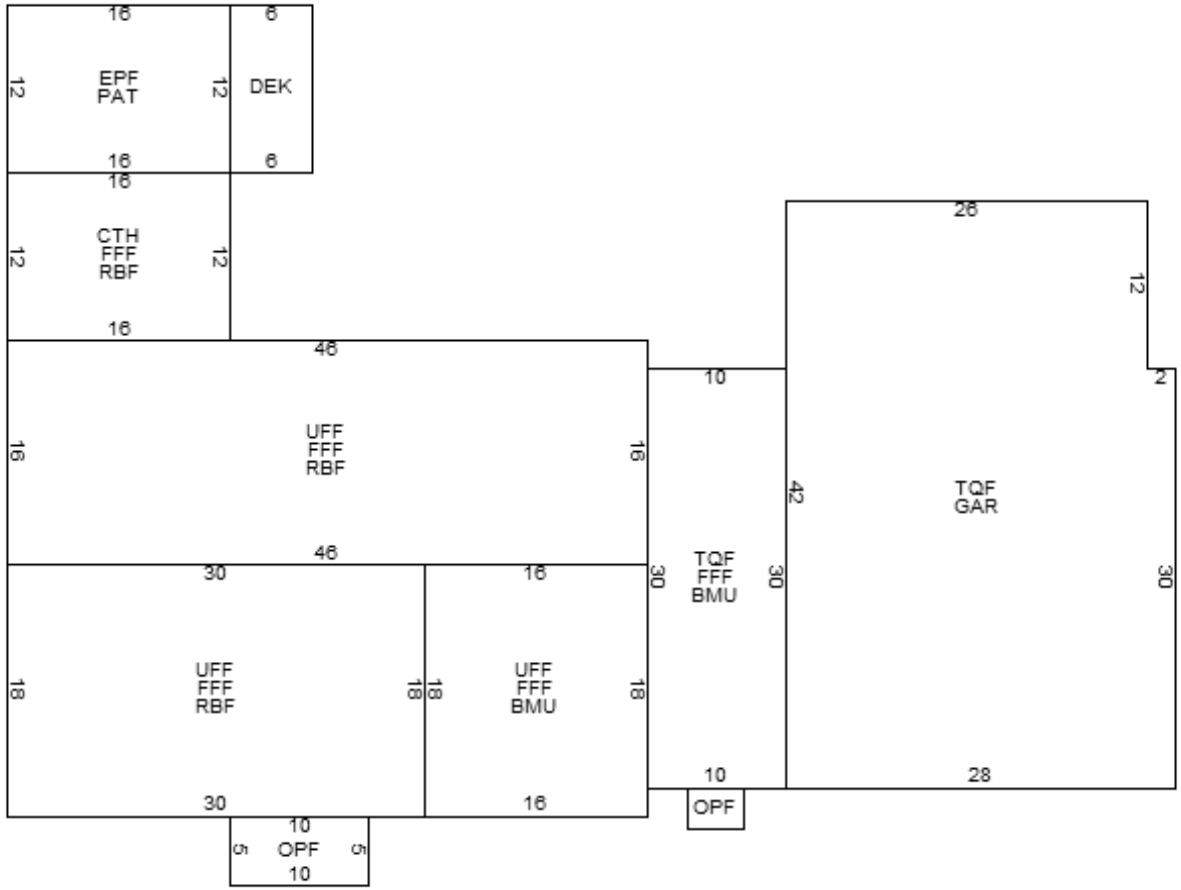
District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes
06/10/99	1197	NEW	Home

BUILDING DETAILS

Model: **2.00 STORY FRAME COLONIAL**
Roof: **GABLE HIP/ASPHALT**
Ext: **CLAP BOARD**
Int: **DRYWALL**
Floor: **HARDWOOD/CARPET**
Heat: **OIL/FA DUCTED**
Bedrooms: **5** Baths: **4.5** Fixtures: **17**
Extra Kitchens: **1** Fireplaces:
A/C: **Yes 100.00 %** Generators:
Quality: **A5 AVG+50**
Com. Wall:
Size Adj: **0.9181** Base Rate: **RSA 142.00**
Bldg. Rate: **1.4146**
Sq. Foot Cost: **$ 200.87**



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
EPF	ENCLOSED	192	0.70	134
PAT	PATIO AREA	192	0.10	19
DEK	DECK	72	0.10	7
CTH	CATHERAL	192	0.10	19
FFF	FST FLR FIN	2056	1.00	2056
RBF	RAISED BSMNT	1468	0.75	1101
UFF	UPPER FLR FIN	1564	1.00	1564
BMU	BSMNT	588	0.15	88
TQF	3/4 STRY FIN	1452	0.75	1089
GAR	GARAGE ATTCHD	1152	0.45	518
OPF	OPEN PORCH	62	0.25	16
GLA:	**5,810**	**8,990**		**6,611**

2023 BASE YEAR BUILDING VALUATION

Market Cost New:		**$ 1,327,952**
Year Built:		**1999**
Condition For Age:	GOOD	**13 %**
Physical:		
Functional:		
Economic:		
Temporary:		
Total Depreciation:		**13 %**
Building Value:		**$ 1,155,300**

OWNER INFORMATION

PICUCCI KEVIN T TTE
KEVIN T PICUCCI 2007 REV TRUST
30 EVERGREEN DR

HAMPTON FALLS, NH 03844

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
10/17/2022	6446	1016	Q I	975,000	SIMONDS KATHRYN H
10/07/2014	5566	0550	Q I	675,000	KINGS OAK PROPERTIES L
12/10/2013	5500	1727	Q V	165,000	COCO PAMELA
12/12/1991	2901	2337	Q V	56,000	HAMEL STANLEY A
10/10/1975	0224	0298	U V 99		

PICTURE

LISTING HISTORY

10/06/22	BHVM	
09/14/22	BHVM	
01/01/22	INSP	MARKED FOR INSPECTION
06/15/18	THFR	FIELD REVIEW
04/23/18	JM22	PERMIT
03/26/14	DC01	1VISIT
06/13/13	DCFR	FIELD REVIEW
04/18/11	DCLC	LAND CHANGE

NOTES

CREAM; 12/13 L/O SALE Q PER PA34 UC=TREE CLEARING IN PROCESS 3/26/2014-NO START FNDTN-SKETCH IN M-L FILE 2015-ADDED DWELLING 2018: ADD GEN; 9/22; CORR SKETCH; 10/22; HSE FULL DORM REAR; GAR 3/4 VS HSF-CORR SKETCH; OPF VS DEK;

EXTRA FEATURES VALUATION

Feature Type	Units	Lngth x Width	Size Adj	Rate	Cond	Market Value	Notes

MUNICIPAL SOFTWARE BY AVITAR

HAMPTON FALLS ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2021	$ 359,600	$ 9,300	$ 236,200
		Parcel Total:	$ 605,100
2022	$ 362,100	$ 9,300	$ 236,200
		Parcel Total:	$ 607,600
2023	**$ 647,500**	**$ 0**	**$ 361,000**
		Parcel Total:	**$ 1,008,500**

LAND VALUATION

Zone: AGRI/RESIDENTIAL **Minimum Acreage:** 2.00 **Minimum Frontage:** 250

LAST REVALUATION: 2023

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	300,000	G	120	100	100	100	100 -- LEVEL	100	360,000	0	N	360,000	
1F RES	0.100 ac	x 10,000	X	100				100 -- LEVEL	100	1,000	0	N	1,000	SHAPE
	2.100 ac									361,000			**361,000**	

PICTURE

OWNER

PICUCCI KEVIN T TTE
KEVIN T PICUCCI 2007 REV TRUST
30 EVERGREEN DR

HAMPTON FALLS, NH 03844

TAXABLE DISTRICTS

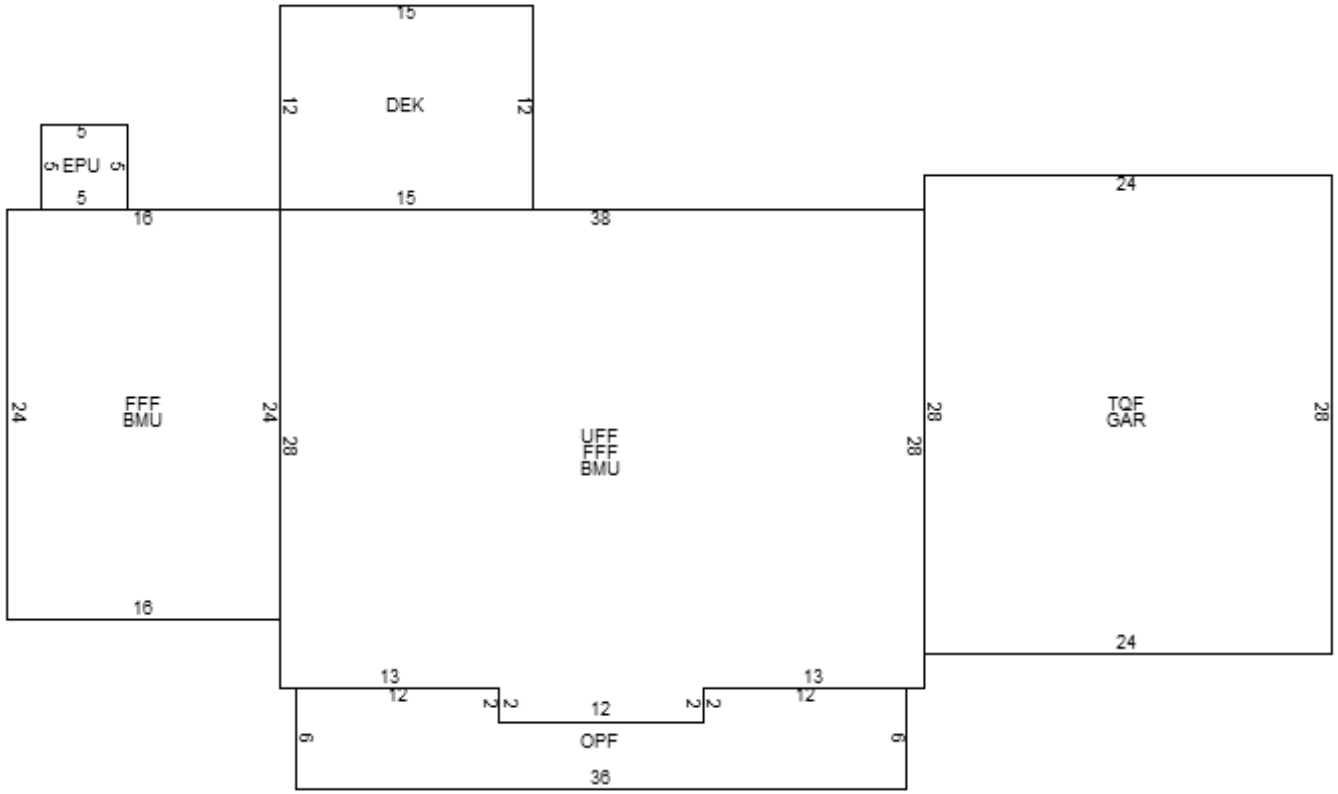
District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes
12/05/13	2672	NEW	new home

BUILDING DETAILS

Model: **2.00 STORY FRAME CAPE COD**
Roof: **GABLE HIP/ASPHALT**
Ext: **CEMENT CLPBRD**
Int: **DRYWALL**
Floor: **HARDWOOD/CARPET**
Heat: **GAS/FA DUCTED**
Bedrooms: **4** Baths: **2.5** Fixtures:
Extra Kitchens: Fireplaces:
A/C: **Yes 100.00 %** Generators: **1**
Quality: **A4 AVG+40**
Com. Wall:
Size Adj: **0.9729** Base Rate: **RSA 142.00**
Bldg. Rate: **1.3991**
Sq. Foot Cost: **$ 198.67**



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
FFF	FST FLR FIN	1472	1.00	1472
BMU	BSMNT	1472	0.15	221
UFF	UPPER FLR FIN	1088	1.00	1088
DEK	DECK	180	0.10	18
EPU	COVERED BSMNT	25	0.35	9
TQF	3/4 STRY FIN	672	0.75	504
GAR	GARAGE ATTCHD	672	0.45	302
OPF	OPEN PORCH	192	0.25	48
GLA:	**3,064**	**5,773**		**3,662**

2023 BASE YEAR BUILDING VALUATION

Market Cost New:		**$ 727,530**
Year Built:		**2014**
Condition For Age:	AVERAGE	**10 %**
Physical:		
Functional:	WH	**1 %**
Economic:		
Temporary:		
Total Depreciation:		**11 %**
Building Value:		**$ 647,500**

OWNER INFORMATION

HILL ANNA M
HILL MATTHEW T
13 EXETER RD

HAMPTON FALLS, NH 03844

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
11/01/2022	6449	2872	Q I	1,280,500	DUMONT CHRISTINE A TTE
10/25/2019	6050	904	U I 38		DUMONT CHRISTINE A
09/10/2014	5559	1535	U I 38	608,000	THOMAS REALTY TRUST
02/13/1996	3139	2605	U I 99		DUMONT EMILET &
10/17/1995	3123	1082	U I 99		THOMAS REALTY TRUST

PICTURE

LISTING HISTORY

03/15/22	CRPR	
06/02/20	JMCR	
06/20/18	THFR	FIELD REVIEW
03/21/18	JM22	PERMIT
04/23/15	CA22	PERMIT
06/04/13	DCFR	FIELD REVIEW
09/29/09	SB00	MEASUR+LISTED
04/07/04	DC02	SECOND VISIT

NOTES

FPL1 IN BTH2*UEP ANGLD*MANY ANTIQ FTRS/ON NAT HIST REG*ORIG STRCS*F&B STRS*CRWN MLDNG*ORIG WIDE PINE PANL* K='80'S RENO*BTHS='50'S*MSTR BTH=2 FIX*; 3/22; EPF CONVERTED-STILL NO HEAT=EPF;

EXTRA FEATURES VALUATION

Feature Type	Units	Lngth x Width	Size Adj	Rate	Cond	Market Value	Notes
FIREPLACE 3-STAND	2		100	6,500.00	100	13,000	Year: 1998
BARN-1STRY/LOFT	800		80	22.00	90	12,672	Year: 2013
BATH HOUSE	576	1 x 576	88	25.00	125	15,840	Year: 2013
FIREPLACE 1-STAND	1		100	3,000.00	100	3,000	Year: 1998
PATIO	407	1 x 407	100	7.00	100	2,849	
POOL-INGROUND-GUNITE	648	18 x 36	100	33.00	100	21,384	
						68,700	

MUNICIPAL SOFTWARE BY AVITAR

HAMPTON FALLS ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2021	$ 396,900	$ 70,400	$ 303,500
		Parcel Total:	$ 770,800
2022	$ 396,900	$ 70,400	$ 303,500
		Parcel Total:	$ 770,800
2023	**$ 616,100**	**$ 68,700**	**$ 395,300**(c)
		Parcel Total:	**$ 1,251,800**

(Card Total: $ 1,080,100)

LAND VALUATION

Zone: TOWN COMMON **Minimum Acreage:** 0.74 **Minimum Frontage:** 75 **Site:** VERY GOOD **Driveway:** PAVED **Road:** PAVED

Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
2F RES	0.740 ac	280,000	F	110	110	100	100	100 -- LEVEL	110	372,700	0	N	372,700	2 SITES
2F RES	2.260 ac	x 10,000	X	100				100 -- LEVEL	100	22,600	0	N	22,600	
	3.000 ac									395,300			**395,300**	

LAST REVALUATION: 2023

PICTURE

OWNER

HILL ANNA M
HILL MATTHEW T
13 EXETER RD

HAMPTON FALLS, NH 03844

TAXABLE DISTRICTS

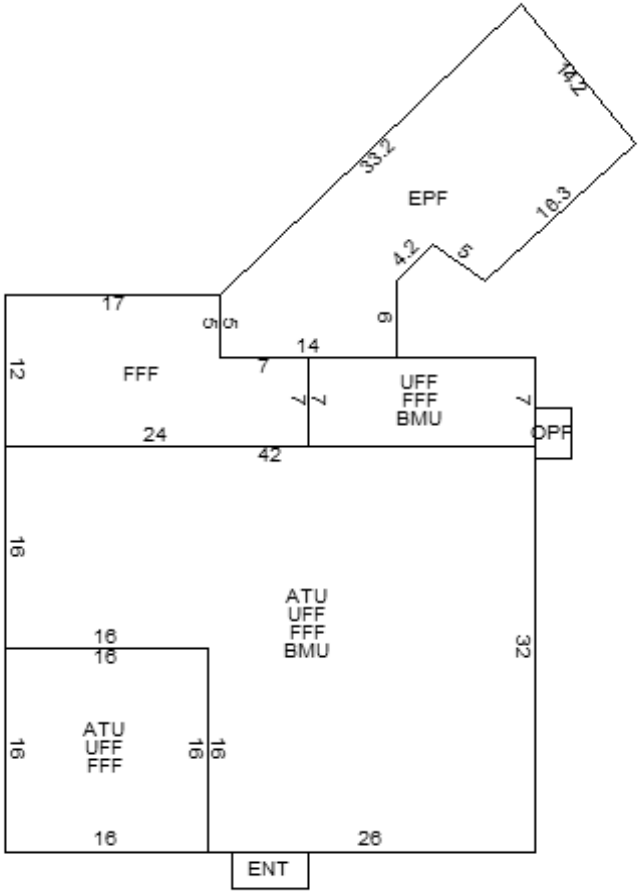
District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes
10/14/21	2021-166	REMODEL	
09/11/14	2716a	POOL	inground pool
09/11/14	2716	REMODEL	bath and kitchen remodel
09/03/98	1132	MISCELLANEOUS	restaurant

BUILDING DETAILS

Model: **2.50 STORY FRAME ANTIQUE**
Roof: **GABLE HIP/ASPHALT**
Ext: **CLAP BOARD**
Int: **PLASTERED**
Floor: **PINE/SOFT WD/CARPET**
Heat: **OIL/HOT WATER**
Bedrooms: **4** Baths: **2.5** Fixtures:
Extra Kitchens: Fireplaces:
A/C: **No** Generators:
Quality: **A6 AVG+60**
Com. Wall:
Size Adj: **0.9684** Base Rate: **RAN 142.00**
Bldg. Rate: **1.4273**
Sq. Foot Cost: **$ 202.68**



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
FFF	FST FLR FIN	1723	1.00	1723
UFF	UPPER FLR FIN	1470	1.00	1470
BMU	BSMNT	1214	0.15	182
ATU	ATTIC	1344	0.10	134
EPF	ENCLOSED	408	0.70	286
OPF	OPEN PORCH	12	0.25	3
ENT	ENTRANCE	18	0.10	2
GLA:	**3,193**	**6,189**		**3,800**

2023 BASE YEAR BUILDING VALUATION

Market Cost New:		**$ 770,184**
Year Built:		**1723**
Condition For Age:	EXCELLENT	**20 %**
Physical:		
Functional:		
Economic:		
Temporary:		
Total Depreciation:		**20 %**
Building Value:		**$ 616,100**

OWNER INFORMATION

HILL ANNA M
HILL MATTHEW T
13 EXETER RD

HAMPTON FALLS, NH 03844

SALES HISTORY

Date	Book	Page	Type	Price	Grantor

PICTURE

LISTING HISTORY

06/20/18	THFR	FIELD REVIEW
03/21/18	JM22	PERMIT
04/23/15	CA22	PERMIT
06/04/13	DCFR	FIELD REVIEW
09/29/09	SB00	MEASUR+LISTED
04/07/04	DC02	SECOND VISIT
03/10/00	DC00	MEASUR+LISTED
03/29/99	DC	

NOTES

HALF ROOF WD SHINGLE*MINIMAL KITCHEN UST=WORKSHOP*EA-INFO ONLY INTR

EXTRA FEATURES VALUATION

Feature Type	Units	Lngth x Width	Size Adj	Rate	Cond	Market Value	Notes

MUNICIPAL SOFTWARE BY AVITAR

HAMPTON FALLS ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2023	$ 171,700	$ 0	$ 0(c)

Parcel Total: $ 1,251,800

(Card Total: $ 171,700)

LAND VALUATION

Zone: TOWN COMMON **Minimum Acreage:** **Minimum Frontage:** **Site:** **Driveway:** **Road:**

Land Type 2F RES **Neighborhood:** F **Cond** **Ad Valorem** **SPI** **R** **Tax Value** **Notes**

0 ac

LAST REVALUATION: 2023

PICTURE

OWNER

HILL ANNA M
HILL MATTHEW T
13 EXETER RD

HAMPTON FALLS, NH 03844

TAXABLE DISTRICTS

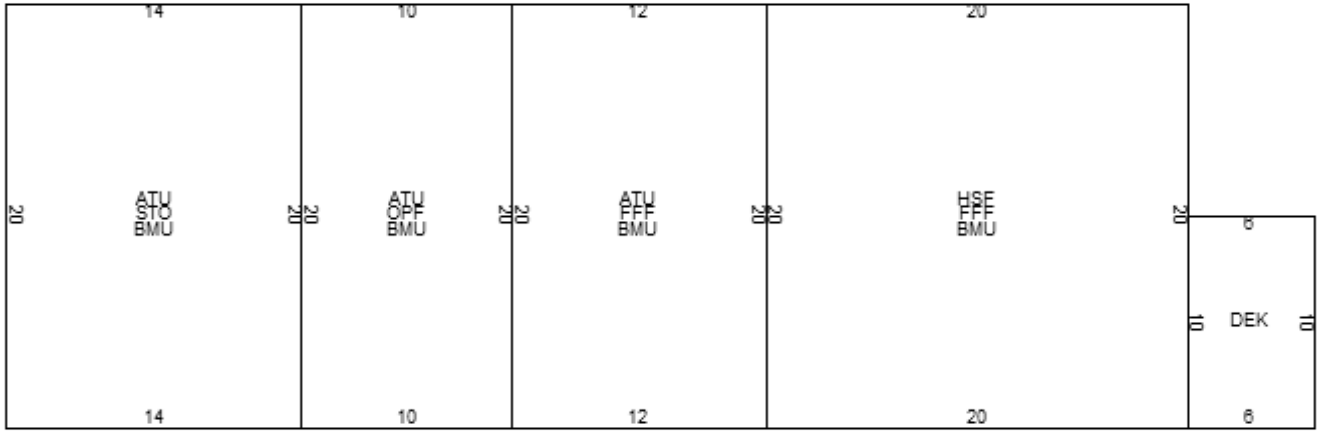
District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes

BUILDING DETAILS

Model: **1.50 STORY FRAME APT/GARAGE**
Roof: **GABLE HIP/ASPHALT**
Ext: **CLAP BOARD**
Int: **DRYWALL**
Floor: **CARPET**
Heat: **OIL/FA DUCTED**
Bedrooms: **1** Baths: **1.0** Fixtures:
Extra Kitchens: Fireplaces:
A/C: **No** Generators:
Quality: **A2 AVG+20**
Com. Wall:
Size Adj: **1.2231** Base Rate: **RSA 142.00**
Bldg. Rate: **1.3368**
Sq. Foot Cost: **$ 189.83**



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
ATU	ATTIC	720	0.10	72
STO	STORAGE AREA	280	0.25	70
BMU	BSMNT	1120	0.15	168
OPF	OPEN PORCH	200	0.25	50
FFF	FST FLR FIN	640	1.00	640
HSF	1/2 STRY FIN	400	0.50	200
DEK	DECK	60	0.10	6
GLA:	**840**	**3,420**		**1,206**

2023 BASE YEAR BUILDING VALUATION

Market Cost New:		**$ 228,935**
Year Built:		**1850**
Condition For Age:	VERY GOOD	**25 %**
Physical:		
Functional:		
Economic:		
Temporary:		
Total Depreciation:		**25 %**
Building Value:		**$ 171,700**

OWNER INFORMATION

BIANCO, STELLA M. (TRUSTEE)
STELLA M. BIANCO REV TRUST
310 EXETER RD

HAMPTON FALLS, NH 03844

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
06/21/2023	6489	2318	Q I	1,325,000	LAWLER RAYMOND R
06/28/2017	5831	0321	U I 14	400,000	BENOIT DAVID TTE
08/18/2005	4533	2547	U I 38		

PICTURE

LISTING HISTORY

03/30/21	CRPR	
03/02/20	JMPU	
01/07/19	JM02	SECOND VISIT
06/19/18	THFR	FIELD REVIEW
12/14/17	JM21	SALE LIST
02/25/13	DCEC	EXMPTION/CREDIT
06/22/10	SB00	MEASUR+LISTED
09/02/03	DC39	APPOINTMENT - NO-SHOW

NOTES

RUNAWAY FARM, EAT-IN, 3 STAIRWELLS, 2018 NEW THERM WINS, SIDING AND TRIM BEING REPLACED, SOME CHNGS TO BUMPOUTS AND SKETCH; 2020 INFO AT DOOR NO CHNG UC; INT COMPLETE RENO DOWN TO ELEC; NEW WOLF RANGE, SUBZERO APPLIANCES; APPEARS LIKE BRAND NEW INSIDE WITH OLD CHARM.

EXTRA FEATURES VALUATION

Feature Type	Units	Lngth x Width	Size Adj	Rate	Cond	Market Value	Notes
FIREPLACE 3-STAND	1		100	6,500.00	100	6,500	Year: 2003
GARAGE-1 STY	1,430		71	30.00	100	30,459	Year: 2013
STABLES	3,649	1 x 3649	64	21.00	100	49,043	Year: 2013
BARN-1STRY	384		102	18.00	100	7,050	Year: 2013
						93,100	

MUNICIPAL SOFTWARE BY AVITAR

HAMPTON FALLS ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2021	$ 330,000	$ 72,400	$ 272,600
		Parcel Total:	$ 675,000
2022	$ 330,000	$ 72,400	$ 272,600
		Parcel Total:	$ 675,000
2023	**$ 794,200**	**$ 93,100**	**$ 390,000**
		Parcel Total:	**$ 1,277,300**

LAND VALUATION

Zone: AGRI/RESIDENTIAL **Minimum Acreage:** 2.00 **Minimum Frontage:** 250

LAST REVALUATION: 2023

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	300,000	F	110	100	100	100	100 -- LEVEL	100	330,000	0	N	330,000	
1F RES	6.000 ac	x 10,000	X	100				100 -- LEVEL	100	60,000	0	N	60,000	
	8.000 ac									390,000			**390,000**	

PICTURE

OWNER

BIANCO, STELLA M. (TRUSTEE)
STELLA M. BIANCO REV TRUST
310 EXETER RD

HAMPTON FALLS, NH 03844

TAXABLE DISTRICTS

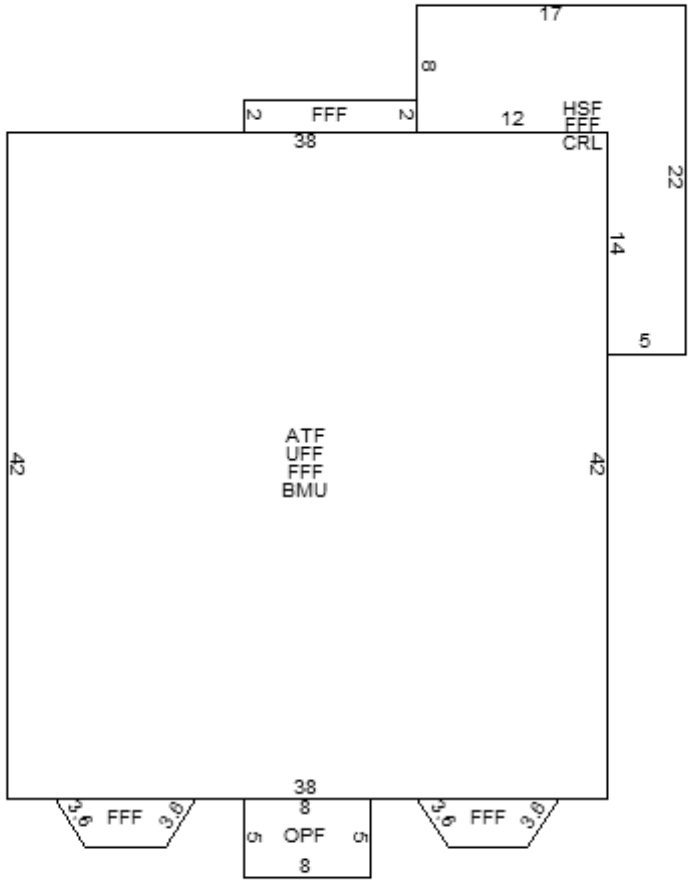
District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes
06/26/18	2019-510	ADDITION	REMOVE FIRST FLOOR LO'
04/05/18	166	REMODEL	Remodel kitchen, remodel bath

BUILDING DETAILS

Model: **2.00 STORY FRAME ANTIQUE**
Roof: **GABLE HIP/ASPHALT**
Ext: **CLAP BOARD**
Int: **PLASTERED/DRYWALL**
Floor: **HARDWOOD/PINE/SOFT WD**
Heat: **OIL/HOT WATER**
Bedrooms: **5** Baths: **3.0** Fixtures:
Extra Kitchens: Fireplaces:
A/C: **No** Generators:
Quality: **A7 AVG+70**
Com. Wall:
Size Adj: **0.9566** Base Rate: **RAN 142.00**
Bldg. Rate: **1.5768**
Sq. Foot Cost: **$ 223.90**



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
ATF	ATTIC FINISHED	1596	0.25	399
UFF	UPPER FLR FIN	1596	1.00	1596
FFF	FST FLR FIN	1866	1.00	1866
BMU	BSMNT	1596	0.15	239
OPF	OPEN PORCH	40	0.25	10
HSF	1/2 STRY FIN	206	0.50	103
CRL	CRAWL SPACE	206	0.05	10
GLA:	**3,964**	**7,106**		**4,223**

2023 BASE YEAR BUILDING VALUATION

Market Cost New:		**$ 945,530**
Year Built:		**1820**
Condition For Age:	EXCELLENT	**16 %**
Physical:		
Functional:		
Economic:		
Temporary:		
Total Depreciation:		**16 %**
Building Value:		**$ 794,200**

OWNER INFORMATION

BRUNELLE, LAURIE M.
BRUNELLE, SHAWN R.
17 HILLCREST DR

HAMPTON FALLS, NH 03844

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
07/07/2023	6493	678	Q I	1,500,000	ALLEN DAVID S
08/04/2015	5642	2184	Q I	790,000	LESLIE JOHN A REV TRUS
12/22/2014	5584	0263	U I 38		LESLIE JOHN ADAIR
07/01/2013	5455	1846	Q I	715,000	FRANCIOSA DEANNE S TRU
03/30/2007	4782	1174	U V 14	230,000	CAYLOR JANET M TRUSTEE

PICTURE

LISTING HISTORY

09/01/22	BHVM	
01/01/22	INSP	MARKED FOR INSPECTION
01/17/19	JMBP	
06/15/18	THFR	FIELD REVIEW
04/23/18	JM22	PERMIT
09/09/17	JM07	MEASUR/INF/DR INFO TAKI
04/20/17	CA22	PERMIT
01/27/14	DC10	LETTER LEFT

NOTES

07 LND SALE-Q W/RLTR & BYR*CNTR ISL/EAT- IN KTCHN-G+HW-OPN TO PARTIALLY VLTD GRT RM*MSTR BTH=5 FIX SOAK TUB W/TILE SHWR BTH*TRAY CEIL X1*SOME CRWN MLDG*B-INS X6 INC CVAC/WNDW SEATS*FHS=1 BDRM W/FB*HYDR O-AIR*LNDRY CLST W/SINK*OWNER-BLDR*BTHS= G+T*6/13 BP=SELR=FAM RM W/KTCHETTE &BTH OVR FGR*GREEN; 2017 PAT IRR SHAPE, 2018: REPLACING GEN NOT TO CODE ADD BACK TO LIST @ 100% 2019; 9/22; END OF CUL-DE-SAC; CORR SKETCH;

EXTRA FEATURES VALUATION

Feature Type	Units	Lngth x Width	Size Adj	Rate	Cond	Market Value	Notes
FIREPLACE 2-STAND	1		100	5,000.00	100	5,000	
PATIO	312	1 x 312	100	7.00	100	2,184	EST IRR SHAPE
						7,200	

MUNICIPAL SOFTWARE BY AVITAR

HAMPTON FALLS ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2021	$ 560,000	$ 13,700	$ 236,100
		Parcel Total:	$ 809,800
2022	$ 561,300	$ 13,700	$ 236,100
		Parcel Total:	$ 811,100
2023	**$ 1,032,900**	**$ 7,200**	**$ 430,500**
		Parcel Total:	**$ 1,470,600**

LAND VALUATION

Zone: AGRI/RESIDENTIAL **Minimum Acreage:** 2.00 **Minimum Frontage:** 250

LAST REVALUATION: 2023

Site: VERY GOOD **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	300,000	H	130	110	100	100	100 -- LEVEL	100	429,000	0	N	429,000	
1F RES	0.150 ac	x 10,000	X	100				100 -- LEVEL	100	1,500	0	N	1,500	
	2.150 ac									430,500			**430,500**	

PICTURE

OWNER

BRUNELLE, LAURIE M.
BRUNELLE, SHAWN R.
17 HILLCREST DR

HAMPTON FALLS, NH 03844

TAXABLE DISTRICTS

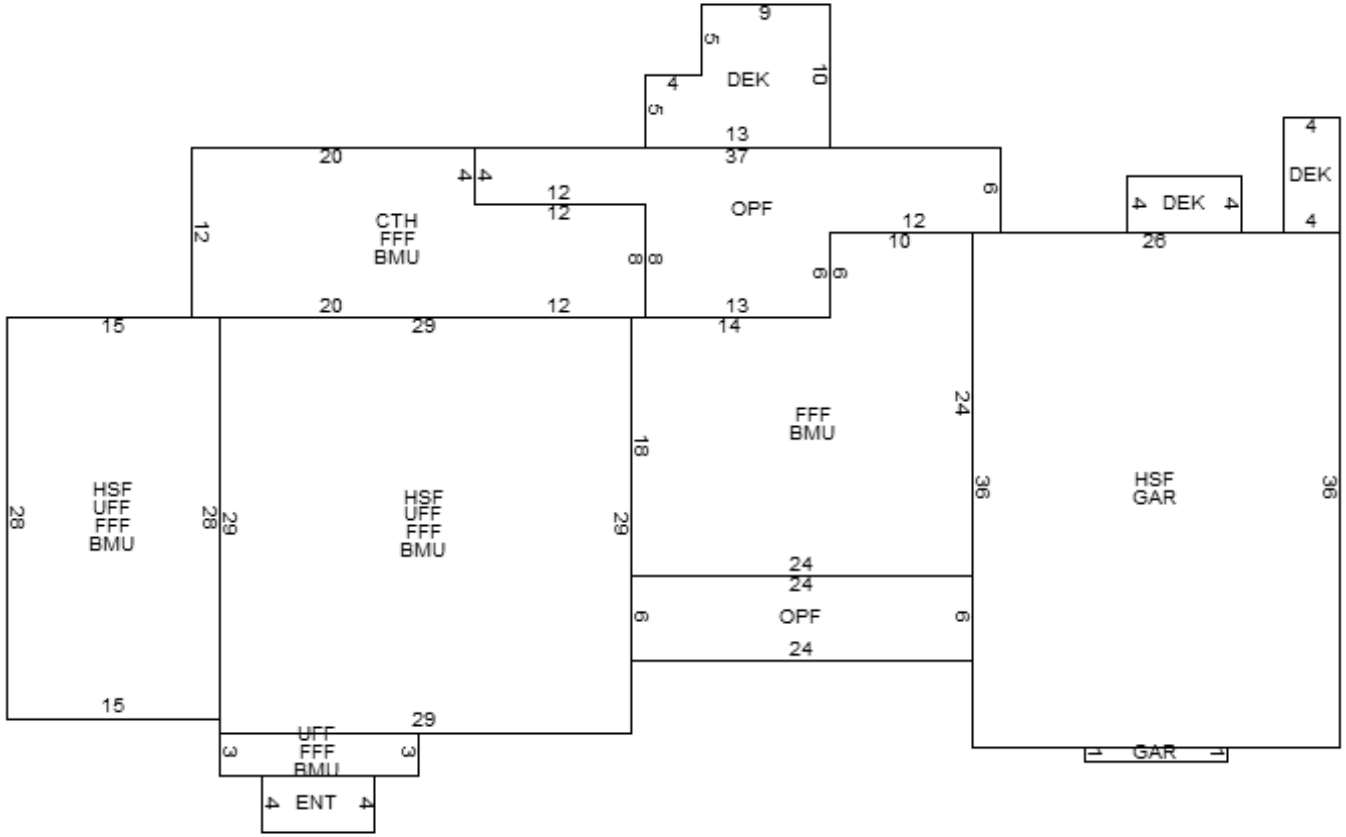
District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes
01/27/20	2020-060	REMODEL	CONSTRUCT DECK AND ST
06/20/13	2642	REMODEL	finsh space over garage
04/23/07	2250	NEW	New Home

BUILDING DETAILS

Model: **2.50 STORY FRAME COLONIAL**
Roof: **GABLE HIP/ASPHALT**
Ext: **CEMENT CLPBRD/STONE VENEER**
Int: **DRYWALL**
Floor: **HARDWOOD/CARPET**
Heat: **GAS/FA DUCTED**
Bedrooms: **5** Baths: **4.5** Fixtures: **17**
Extra Kitchens: **1** Fireplaces:
A/C: **Yes 100.00 %** Generators: **1**
Quality: **A5 AVG+50**
Com. Wall:
Size Adj: **0.9328** Base Rate: **RSA 142.00**
Bldg. Rate: **1.4862**
Sq. Foot Cost: **$ 211.04**



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
HSF	1/2 STRY FIN	2197	0.50	1099
UFF	UPPER FLR FIN	1303	1.00	1303
FFF	FST FLR FIN	2131	1.00	2131
BMU	BSMNT	2131	0.15	320
GAR	GARAGE ATTCHD	946	0.45	426
DEK	DECK	174	0.10	17
OPF	OPEN PORCH	420	0.25	105
CTH	CATHERAL	336	0.10	34
ENT	ENTRANCE	32	0.10	3
GLA:	**4,533**	**9,670**		**5,438**

2023 BASE YEAR BUILDING VALUATION

Market Cost New:		**$ 1,147,636**
Year Built:		**2007**
Condition For Age:	GOOD	**10 %**
Physical:		
Functional:		
Economic:		
Temporary:		
Total Depreciation:		**10 %**
Building Value:		**$ 1,032,900**

OWNER INFORMATION

ERSTLING, KATHERINE
FRAZIER, TIMOTHY
169 KENSINGTON ROAD

HAMPTON FALLS, NH 03844

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
04/10/2023	6476	458	Q I	543,000	STEVENS MARK H
10/05/2021	6337	1645	U I 38	1	STEVENS MARK H TTE
07/15/2021	PRO	BATE	U I 48	1	STEVENS DEBORAH A
01/27/2011	5189	0899	U I 99	125,500	FEDERAL NATIONAL
06/17/2010	5120	1562	U I 51	177,940	ROWAN FRANK

PICTURE

LISTING HISTORY

11/27/19	JMCM	
06/19/18	THFR	FIELD REVIEW
05/01/18	THEC	EXMPTION/CREDIT / RMOVI
03/23/18	JM22	PERMIT
01/16/14	DCOR	OFFICE REVIEW
04/08/13	DC06	INTERIOR INSPECTION
03/25/13	DC10	LETTER LEFT
03/15/12	DC05	MEASUR/NEW UC UNDER C

NOTES

CB FNDTN*SINCE S-GUTD & RENO INRT/ADD 2ND STORY W/FB/RESIDE/REFOOF/REPLC WNDWS K=CNTR ISL / GRN-GLASS &WD/ 4CLSD 6/10 UNQ 1/11*LB, CLOSE TO RD, 11/11 UTIL EASMNT-B5270/1536*4/13 UC=FINISH ST MISC CODE ITEMS*CO ISSUED 11/13-INCPLT ADJ REMOVD FOR 2014 '11 DEED STAMPS=50% 2016- CORR AC PER PLAN 39059 FROM 2.5 TO 3.094 2018: NOH, APPLIED CHNGS PREVIOUS NOTES; 2019 EST PAT DIMS

EXTRA FEATURES VALUATION

Feature Type	Units	Lngth x Width	Size Adj	Rate	Cond	Market Value	Notes
BARN-1STRY/LOFT	480		93	22.00	30	2,946	Year: 2013
PATIO	100	10 x 10	100	7.00	50	350	EST DIMS
						3,300	

MUNICIPAL SOFTWARE BY AVITAR

HAMPTON FALLS ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2021	$ 106,600	$ 4,700	$ 208,900
		Parcel Total:	$ 320,200
2022	$ 106,600	$ 4,700	$ 208,900
		Parcel Total:	$ 320,200
2023	**$ 193,600**	**$ 3,300**	**$ 302,900**
		Parcel Total:	**$ 499,800**

LAND VALUATION

Zone: AGRI/RESIDENTIAL **Minimum Acreage:** 2.00 **Minimum Frontage:** 250

LAST REVALUATION: 2023

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	300,000	F	110	100	100	100	90 -- ROLLING	100	297,000	0	N	297,000	
1F RES	1.090 ac	x 10,000	X	100				90 -- ROLLING	60	5,900	0	N	5,900	SHAPE
	3.090 ac									302,900			**302,900**	

PICTURE

OWNER

ERSTLING, KATHERINE
FRAZIER, TIMOTHY
169 KENSINGTON ROAD

HAMPTON FALLS, NH 03844

TAXABLE DISTRICTS

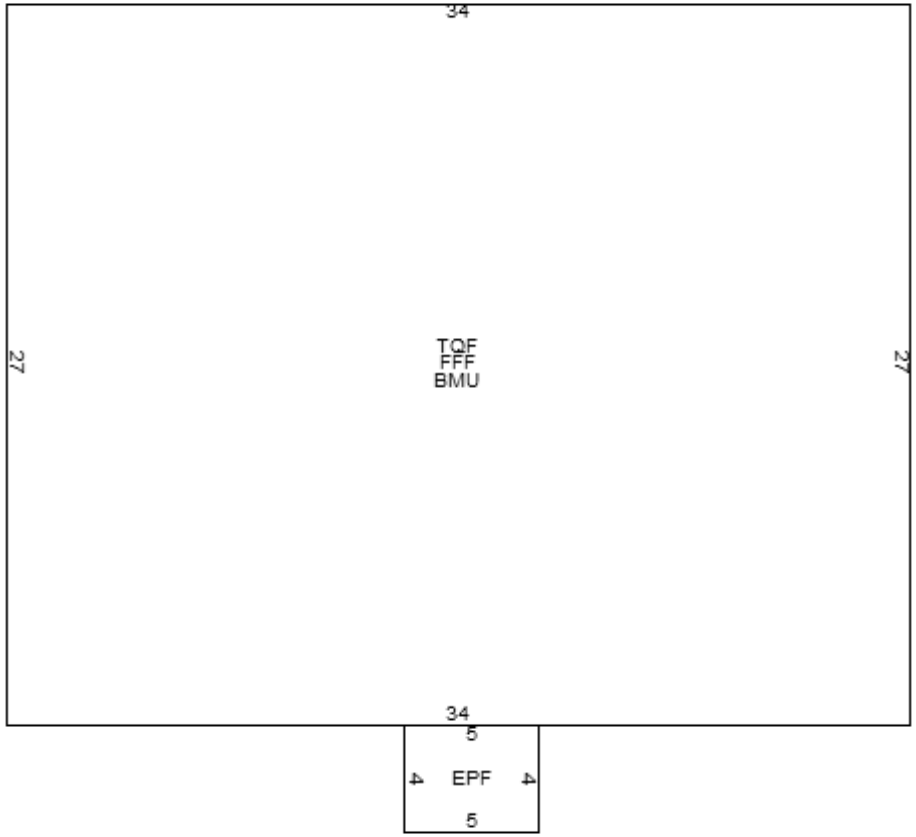
District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes
09/26/11	2532	ADDITION	Addition/Reno

BUILDING DETAILS

Model: **1.75 STORY FRAME CAPE COD**
Roof: **GABLE HIP/PREFAB METALS**
Ext: **VINYL SIDING**
Int: **DRYWALL**
Floor: **HARDWOOD**
Heat: **OIL/HOT WATER**
Bedrooms: **2** Baths: **2.0** Fixtures:
Extra Kitchens: Fireplaces:
A/C: **No** Generators:
Quality: **A2 AVG+20**
Com. Wall:
Size Adj: **1.1058** Base Rate: **RSA 142.00**
Bldg. Rate: **1.3134**
Sq. Foot Cost: **$ 186.51**



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
TQF	3/4 STRY FIN	918	0.75	689
FFF	FST FLR FIN	918	1.00	918
BMU	BSMNT	918	0.15	138
EPF	ENCLOSED	20	0.70	14
GLA:	**1,607**	**2,774**		**1,759**

2023 BASE YEAR BUILDING VALUATION

Market Cost New:		**$ 328,071**
Year Built:		**1850**
Condition For Age:	AVERAGE	**41 %**
Physical:		
Functional:		
Economic:		
Temporary:		
Total Depreciation:		**41 %**
Building Value:		**$ 193,600**

OWNER INFORMATION

WYLLIE TIMOTHY J TTE
WYLLIE HELEN TTE
WYLLIE REVOC TRUST
219 KENSINGTON ROAD
HAMPTON FALLS, NH 03844

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
10/03/2022	6443	2587	Q I	1,197,000	DAVIS JOHN JR
03/01/2017	5801	1146	Q I	785,000	FOLEY RICHARD E
03/01/2005	4443	2435	U I 14	805,000	JAGODNIK, STUART A.,TR
11/16/1998	3341	2215	U I 99		

PICTURE

LISTING HISTORY

11/27/19	JMCM	
06/19/18	THFR	FIELD REVIEW
12/13/17	JM20	SALE MEASURE
04/13/15	TH22	PERMIT
05/15/13	DCFR	FIELD REVIEW
06/17/10	DCDC	DATA CORRECTIO
01/02/08	DC01	1VISIT
06/29/06	DC00	MEASUR+LISTED

NOTES

PRT DRMR RR & W-OUT BSMNT*'05 BYR REPLCD ALL WINDWS/PVD DRV++*MSTR B =3 FIX-T SHWR*K=EAT-IN-UPDTD CNTRS & FLR =G&T*B-INS*F&B STRS-B STRS STEEP*LNDRY IN UBM*SINCE Q 3/05 SALE ADDED FEP &FBM- 2010*CRWNX3*IVG*MB'S*WELL LNDSCPD ABUTTS CONSRVTN LAND 2018: SALE NOH LEFT LETTER, INFO MLS DAYLIGHT BSMT, NEW SEPTIC, SHED, IRR SYSTEM; 2019 ADD PAT, NO MEASURE FENCED AREA

EXTRA FEATURES VALUATION

Feature Type	Units	Lngth x Width	Size Adj	Rate	Cond	Market Value	Notes
FIREPLACE 1-STAND	2		100	3,000.00	100	6,000	Year: 1998
POOL-INGROUND-GUNITE	920		100	33.00	100	30,360	Year: 2013
BATH HOUSE	160	10 x 16	160	25.00	150	9,600	Year: 2013
PATIO	112	8 x 14	100	7.00	50	392	
						46,400	

MUNICIPAL SOFTWARE BY AVITAR

HAMPTON FALLS ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2021	$ 465,300	$ 40,900	$ 240,900
		Parcel Total:	$ 747,100
2022	$ 465,300	$ 40,900	$ 240,900
		Parcel Total:	$ 747,100
2023	**$ 836,400**	**$ 46,400**	**$ 352,500**
		Parcel Total:	**$ 1,235,300**

LAND VALUATION

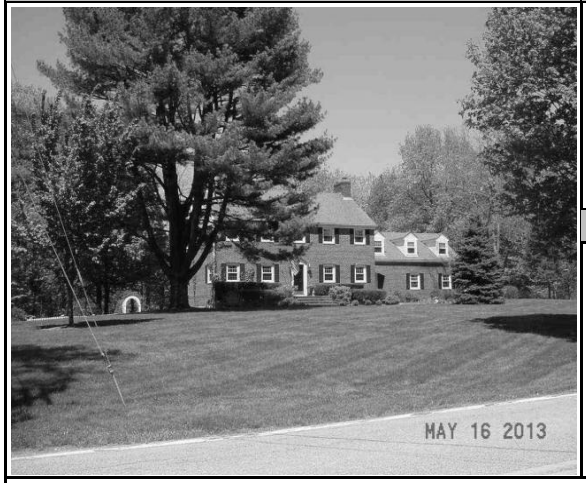
Zone: AGRI/RESIDENTIAL **Minimum Acreage:** 2.00 **Minimum Frontage:** 250

LAST REVALUATION: 2023

Site: GOOD **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	300,000	F	110	105	100	100	100 -- LEVEL	100	346,500	0	N	346,500	
1F RES	1.000 ac	x 10,000	X	100				100 -- LEVEL	60	6,000	0	N	6,000	SHAPE
	3.000 ac									352,500			**352,500**	

PICTURE



OWNER

WYLLIE TIMOTHY J TTE
WYLLIE HELEN TTE
WYLLIE REVOC TRUST
219 KENSINGTON ROAD
HAMPTON FALLS, NH 03844

TAXABLE DISTRICTS

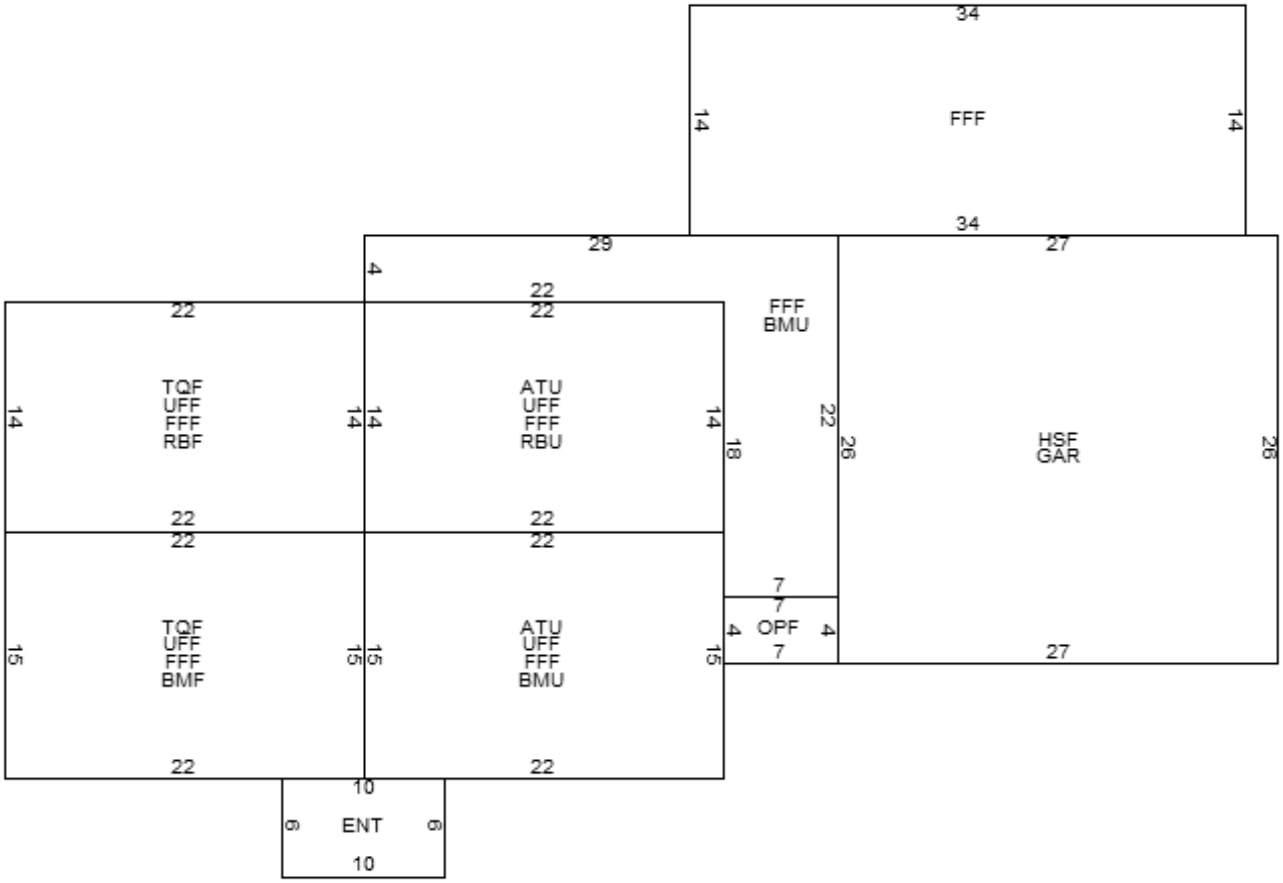
District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes
09/30/14	2719	RENOVATION	3 season rm to 4 season
10/01/07	2283	SHED	Shed
08/09/01	1481	DECK	Replace Deck

BUILDING DETAILS

Model: **2.50 STORY FRAME COLONIAL**
Roof: **GABLE HIP/ASPHALT**
Ext: **VINYL SIDING/BRK VENEER**
Int: **DRYWALL/PLASTERED**
Floor: **HARDWOOD/PINE/SOFT WD**
Heat: **OIL/HOT WATER**
Bedrooms: **4** Baths: **4.0** Fixtures:
Extra Kitchens: Fireplaces:
A/C: **Yes 100.00 %** Generators: **1**
Quality: **A5 AVG+50**
Com. Wall:
Size Adj: **0.9403** Base Rate: **RSA 142.00**
Bldg. Rate: **1.4584**
Sq. Foot Cost: **$ 207.09**



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
TQF	3/4 STRY FIN	638	0.75	479
UFF	UPPER FLR FIN	1276	1.00	1276
FFF	FST FLR FIN	1994	1.00	1994
BMF	BSMNT FINISHED	330	0.30	99
ATU	ATTIC	638	0.10	64
BMU	BSMNT	572	0.15	86
OPF	OPEN PORCH	28	0.25	7
ENT	ENTRANCE	60	0.10	6
HSF	1/2 STRY FIN	702	0.50	351
GAR	GARAGE ATTCHD	702	0.45	316
RBF	RAISED BSMNT	308	0.75	231
RBU	RAISED BSMNT	308	0.25	77
GLA:	**4,331**	**7,556**		**4,986**

2023 BASE YEAR BUILDING VALUATION

Market Cost New:		**$ 1,032,551**
Year Built:		**1963**
Condition For Age:	GOOD	**19 %**
Physical:		
Functional:		
Economic:		
Temporary:		
Total Depreciation:		**19 %**
Building Value:		**$ 836,400**

OWNER INFORMATION

MITCHELL THEODORE
MITCHELL LISA
18 NASON ROAD

HAMPTON FALLS, NH 03844

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
02/09/2023	6467	124	Q I	185,000	DICKINSON ALAN H
05/09/2006	4653	0958	U I 38	115,000	PAIRPOINT GROUP LLC
08/04/2003	4109	0202	U I 40		BERKOWITZ ELLIOT R
06/23/1993	2990	1663	U I 99	65,500	ALEXANDER JOHN & VICKI
06/23/1993	2990	1671	U I 99	35,000	BENNETT RANDALL L

PICTURE

LISTING HISTORY

01/01/23	INSP	MARKED FOR INSPECTION
06/15/18	STFR	FIELD REVIEW
05/01/13	STFR	FIELD REVIEW
02/08/10	DC01	1VISIT
06/17/08	DC10	LETTER LEFT
02/28/00	DC00	MEASUR+LISTED
03/25/96	DC00	MEASUR+LISTED
04/11/94	DC07	MEASUR/INF/DR INFO TAKI

NOTES

BLDG 1 UNIT 3*5/06 TRNSFR BYR OWNS OTHR UNITS CMPLEX-SAME DAY-SAME SLR UNIT 1K*4,4% COMMON INT*MIDUNIT REAR*AV Q FOR OFC SPACE RENOVATED INT OFFICE 1993/
2009*FO=REAR/VISIBILITY*TENANT 2010-2013 CLEARLY SPEAKING

EXTRA FEATURES VALUATION

Feature Type	Units	Lngth x Width	Size Adj	Rate	Cond	Market Value	Notes
SHOPPERS VILLAGE	1		100	75,000.00	100	75,000	
						75,000	

MUNICIPAL SOFTWARE BY AVITAR

HAMPTON FALLS ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2021	$ 125,600	$ 0	$ 0
		Parcel Total: $ 125,600	
2022	$ 125,600	$ 0	$ 0
		Parcel Total: $ 125,600	
2023	**$ 110,600**	**$ 75,000**	**$ 0**
		Parcel Total: $ 185,600	

LAND VALUATION

Zone: TOWN COMMON **Minimum Acreage:** 0.74 **Minimum Frontage:** 75 **Site:** AVERAGE **Driveway:** **Road:**

Land Type COM/IND **Neighborhood:** E

Cond **Ad Valorem** **SPI** **R** **Tax Value** **Notes**

0 ac

LAST REVALUATION: 2023

PICTURE

OWNER

MITCHELL THEODORE
MITCHELL LISA
18 NASON ROAD

HAMPTON FALLS, NH 03844

TAXABLE DISTRICTS

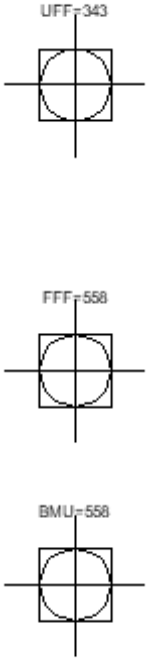
District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes

BUILDING DETAILS

Model: **1.75 STORY FRAME CONDO OFFI**
Roof: **GABLE HIP/ASPHALT**
Ext: **CLAP BOARD/VINYL SIDING**
Int: **DRYWALL**
Floor: **CARPET**
Heat: **GAS/FA DUCTED**
Bedrooms: Baths: **AVERAGE**
Extra Kitchens: Fireplaces:
A/C: **No** Generators:
Quality: **A1 AVG+10**
Com. Wall: **WOOD, 12 FT.** **1.0000**
Size Adj: **0.9779** Base Rate: **CCO 150.00**
Bldg. Rate: **1.0120**
Sq. Foot Cost: **$ 151.80**



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
UFF	UPPER FLR FIN	343	1.00	343
FFF	FST FLR FIN	558	1.00	558
BMU	BSMNT	558	0.15	84
GLA:	**901**	**1,459**		**985**

2023 BASE YEAR BUILDING VALUATION

Market Cost New:		**$ 149,523**
Year Built:		**1986**
Condition For Age:	GOOD	**18 %**
Physical:		
Functional:	CW-INT	**8 %**
Economic:		
Temporary:		
Total Depreciation:		**26 %**
Building Value:		**$ 110,600**

OWNER INFORMATION

HAMPTON FALLS CROSSING LLC

97 LAFAYETTE ROAD #6

HAMPTON FALLS, NH 03844

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
01/30/2023	6465	1507	Q I	150,000	PASTERNAK JEREMIAH D
08/15/2019	6013	2725	Q I	100,000	BEHAN BARBARA S TTE
08/21/2013	5472	473	U I 38		SCHRECK LPA
01/24/2010	5093	0487	U I 38	94,000	BEHAN MICHAEL AND SUSA
08/07/2008	4941	0745	U I 38		BEHAN MICHAEL

PICTURE

LISTING HISTORY

05/19/20	JMCM	
06/15/18	STFR	FIELD REVIEW
09/05/14	CA02	SECOND VISIT
05/01/13	STFR	FIELD REVIEW
03/05/13	DC10	LETTER LEFT
04/01/10	DC06	INTERIOR INSPECTION
02/04/09	DC01	1VISIT
04/11/08	DC04	MEASUR/VAC/BOARDED UP

NOTES

UNIT #5 MIDDLE FRONT*SEACOAST BIKE GEAR*PART HT PUMP + MODINE UNIT/SPRT A/C*AC UNIT*HAS HB*04 SALE INC UNIT 4=1G*ADJ FOR REPRS AFTR FIRE IN COMPLEX REMOVD '09/CO 4/15/09* TRNSFR 1/10-Q PER PA34 BUT TRNSFR IS SON TO MOTHER & BYR PD BACK TAXES; 2020 ADD CAN AS OPF

EXTRA FEATURES VALUATION

Feature Type	Units	Lngth x Width	Size Adj	Rate	Cond	Market Value	Notes
97 LAFAYETTE	1		100	25,000.00	100	25,000	
						25,000	

MUNICIPAL SOFTWARE BY AVITAR

HAMPTON FALLS ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2021	$ 102,200	$ 0	$ 0
		Parcel Total: $ 102,200	
2022	$ 102,200	$ 0	$ 0
		Parcel Total: $ 102,200	
2023	**$ 130,800**	**$ 25,000**	**$ 0**
		Parcel Total: $ 155,800	

LAND VALUATION

Zone: TOWN COMMON **Minimum Acreage:** 0.74 **Minimum Frontage:** 75 **Site:** AVERAGE **Driveway:** **Road:**

Land Type COM/IND **Neighborhood:** E

Cond **Ad Valorem** **SPI** **R** **Tax Value** **Notes**

0 ac

LAST REVALUATION: 2023

PICTURE

OWNER

HAMPTON FALLS CROSSING LLC

97 LAFAYETTE ROAD #6

HAMPTON FALLS, NH 03844

TAXABLE DISTRICTS

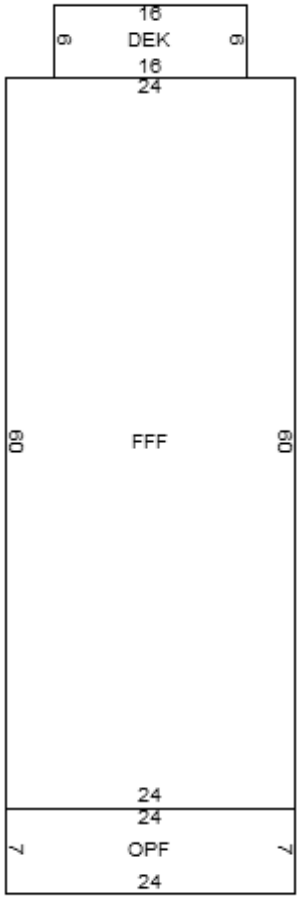
District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes

BUILDING DETAILS

Model: **1.00 STORY FRAME RETAIL CON**
Roof: **GABLE HIP/PREFAB METALS**
Ext: **CLAP BOARD/PREFIN METAL**
Int: **DRYWALL**
Floor: **CARPET/AVERAGE FOR USE**
Heat: **GAS/FA DUCTED**
Bedrooms: Baths: **1.0** Fixtures:
Extra Kitchens: Fireplaces:
A/C: **Yes 100.00 %** Generators:
Quality: **A0 AVG**
Com. Wall: **STEEL, 12 FT.** **1.1500**
Size Adj: **0.9345** Base Rate: **CCD 120.00**
Bldg. Rate: **0.9345**
Sq. Foot Cost: **$ 128.96**



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
DEK	DECK	96	0.10	10
FFF	FST FLR FIN	1440	1.00	1440
OPF	OPEN PORCH	168	0.25	42
GLA:	**1,440**	**1,704**		**1,492**

2023 BASE YEAR BUILDING VALUATION

Market Cost New:		**$ 192,408**
Year Built:		**1987**
Condition For Age:	GOOD	**24 %**
Physical:		
Functional:	CW-INT	**8 %**
Economic:		
Temporary:		
Total Depreciation:		**32 %**
Building Value:		**$ 130,800**

OWNER INFORMATION

DARMONT, SHAINA A.

ARAYA, FRANCIS MOSHEH DARMONT

159 MAIN STREET

PLAISTOW, NH 03865

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
05/15/2023	6482	1036	Q I	700,000	KEENE IIEANA M TTE
09/22/2022	6440	2379	U I 38	1	KEENE IIEANA M
07/28/2022	6427	574	U I 38	1	KEENE IIEANA M & DEARY
06/01/2016	5719	1387	U I 38		KEENE DONALD J
04/30/1992	2924	941	U V 99	55,048	VERITY KAREN L

PICTURE

LISTING HISTORY

10/15/21	RWVM	
01/01/21	INSP	MARKED FOR INSPECTION
12/15/20	INSP	MARKED FOR INSPECTION
06/15/18	THFR	FIELD REVIEW
07/18/17	THEC	EXMPTION/CREDIT / REMOV
05/30/13	DCFR	FIELD REVIEW
06/07/10	SB00	MEASUR+LISTED
10/16/99	DC00	MEASUR+LISTED

NOTES

5 FIX W/J TUB (NOT MSTR/DTD)* NEEDED FILL TO DEVELOP*SFB=FAM RM/ OFFICE/BDRM+FB +FINISHED UTILITY-LNDRY RM W/EXTRA SINK*ELEC HEAT FEP BUT CAN ONLY USE 3 SEASON*EAT-IN KITCH/NO DIN RM K=L&V*WHITE*1 3 FIX DTD BTH* EG 7/12-ALL ELD EX DOC REVWD; 10/21; HO NOT HOME; EXT COND=GD; RMV SHED;

EXTRA FEATURES VALUATION

Feature Type	Units	Lngth x Width	Size Adj	Rate	Cond	Market Value	Notes
FIREPLACE 1-STAND	1		100	3,000.00	100	3,000	Year: 2001
						3,000	

MUNICIPAL SOFTWARE BY AVITAR

HAMPTON FALLS ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2021	$ 179,200	$ 4,500	$ 223,400
		Parcel Total:	$ 407,100
2022	$ 179,200	$ 3,100	$ 223,400
		Parcel Total:	$ 405,700
2023	**$ 351,300**	**$ 3,000**	**$ 378,000**
		Parcel Total:	**$ 732,300**

LAND VALUATION

Zone: AGRI/RESIDENTIAL **Minimum Acreage:** 2.00 **Minimum Frontage:** 250

LAST REVALUATION: 2023

Site: GOOD **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	300,000	G	120	105	100	100	100 -- LEVEL	100	378,000	0	N	378,000	
	2.000 ac									378,000			**378,000**	

PICTURE

OWNER

DARMONT, SHAINA A.
ARAYA, FRANCIS MOSHEH DARMONT

159 MAIN STREET
PLAISTOW, NH 03865

TAXABLE DISTRICTS

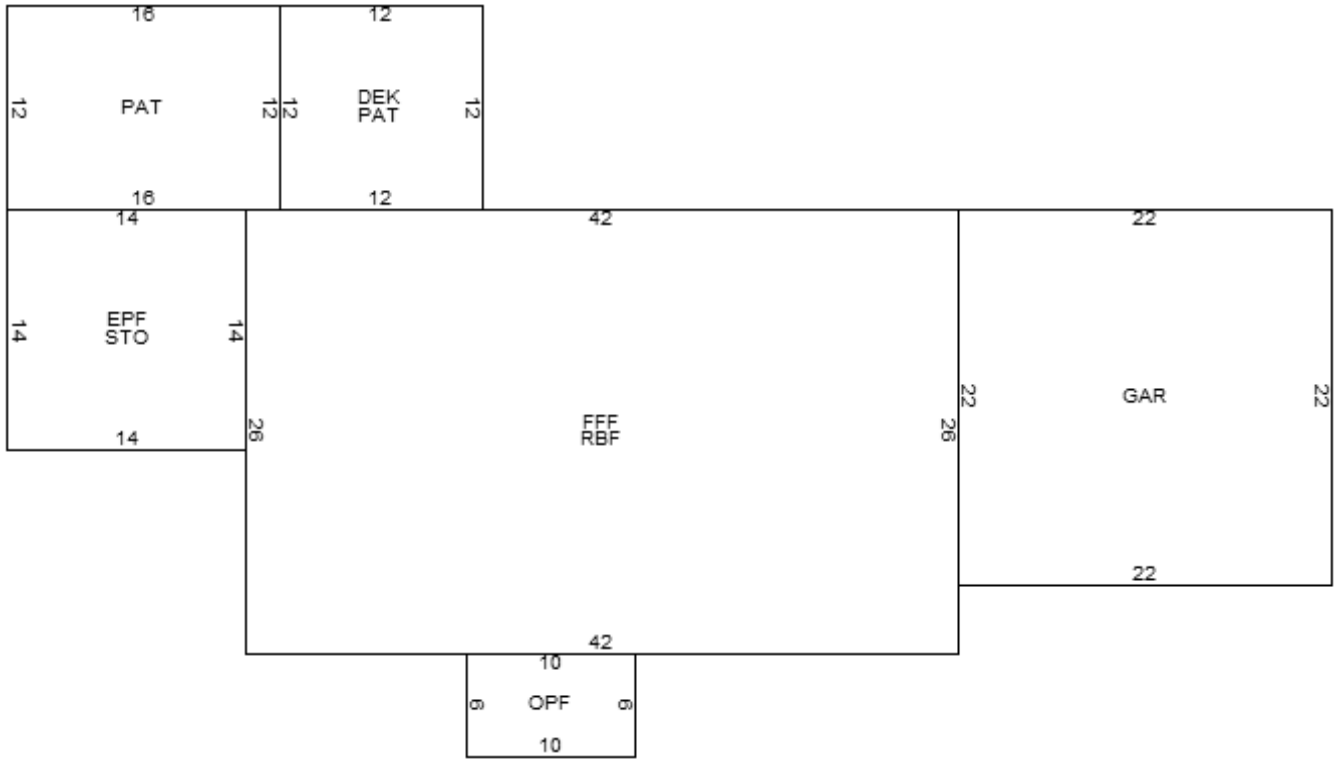
District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes

BUILDING DETAILS

Model: **1.00 STORY FRAME RAISED RAN**
Roof: **GABLE HIP/ASPHALT**
Ext: **VINYL SIDING**
Int: **DRYWALL**
Floor: **CARPET/LINOLEUM OR SIM**
Heat: **OIL/HOT WATER**
Bedrooms: **3** Baths: **3.0** Fixtures:
Extra Kitchens: Fireplaces:
A/C: **No** Generators:
Quality: **A2 AVG+20**
Com. Wall:
Size Adj: **1.0392** Base Rate: **RSA 142.00**
Bldg. Rate: **1.2096**
Sq. Foot Cost: **$ 171.77**



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
PAT	PATIO AREA	336	0.10	34
DEK	DECK	144	0.10	14
EPF	ENCLOSED	196	0.70	137
STO	STORAGE AREA	196	0.25	49
FFF	FST FLR FIN	1092	1.00	1092
RBF	RAISED BSMNT	1092	0.75	819
OPF	OPEN PORCH	60	0.25	15
GAR	GARAGE ATTCHD	484	0.45	218
GLA:	**1,911**	**3,600**		**2,378**

2023 BASE YEAR BUILDING VALUATION

Market Cost New:		**$ 408,469**
Year Built:		**1992**
Condition For Age:	GOOD	**14 %**
Physical:		
Functional:		
Economic:		
Temporary:		
Total Depreciation:		**14 %**
Building Value:		**$ 351,300**

OWNER INFORMATION

DUMONT CHRISTINE A TTE
MR D TRUST 2019
3 PENHOLLOW LN

HAMPTON FALLS, NH 03844

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
11/02/2022	6450	636	Q I	1,020,000	DEXTER JAMES D
03/31/2015	5605	1027	Q I	615,000	CUMMINGS MARY E & JOHN
12/05/2006	4741	632	U I 38		CUMMINGS JOHN & MARY
07/07/1997	3224	1450	U I 99		CUMMINGS WILLIAM TRUST
04/05/1994	3045	2584	U I 99		CUMMINGS JOHN & MARY

PICTURE

LISTING HISTORY

09/30/22	BHVL	
01/01/22	INSP	MARKED FOR INSPECTION
01/17/19	JMBP	
06/15/18	THFR	FIELD REVIEW
06/05/13	DCFR	FIELD REVIEW
07/14/10	DC00	MEASUR+LISTED
12/28/99	DC00	MEASUR+LISTED
03/19/96	DC	

NOTES

CUSTOM HOME*S MSTR S BAS W/3 FIX SHWR BTH/H&H CLSTS*EXCELNT TRIM DETAIL +FENESTRATION-ARCH DRWYS*B-INS X 5* VLTD-C PARTS*K=CNTR ISL/G&T/EAT-IN/BMD* FBM=1RM AV Q & LQ HB*LNDRY MUD RM* GREY+STN VENEER*IA*FOR SALE 5/14-$749900 2015 CHANGE STYLE; 2019: ADD GEN; 9/22; 2 BTH W/2 FIX POWDER RM;

EXTRA FEATURES VALUATION

Feature Type	Units	Lngth x Width	Size Adj	Rate	Cond	Market Value	Notes
FIREPLACE 1-STAND	3		100	3,000.00	100	9,000	FPL 1-STAND
PATIO	252	18 x 14	100	7.00	50	882	
PATIO	120	10 x 12	100	7.00	50	420	
						10,300	

MUNICIPAL SOFTWARE BY AVITAR

HAMPTON FALLS ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2021	$ 416,800	$ 16,500	$ 270,200
		Parcel Total:	$ 703,500
2022	$ 416,800	$ 16,500	$ 270,200
		Parcel Total:	$ 703,500
2023	**$ 758,700**	**$ 10,300**	**$ 349,000**
		Parcel Total:	**$ 1,118,000**

LAND VALUATION

Zone: AGRI/RESIDENTIAL **Minimum Acreage:** 2.00 **Minimum Frontage:** 250

LAST REVALUATION: 2023

Site: GOOD **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	300,000	G	120	105	100	100	90 -- ROLLING	100	340,200	0	N	340,200	
1F RES	0.980 ac	x 10,000	X	100				90 -- ROLLING	100	8,800	0	N	8,800	TOPO
	2.980 ac									349,000			**349,000**	

PICTURE

OWNER

DUMONT CHRISTINE A TTE
MR D TRUST 2019
3 PENHOLLOW LN

HAMPTON FALLS, NH 03844

TAXABLE DISTRICTS

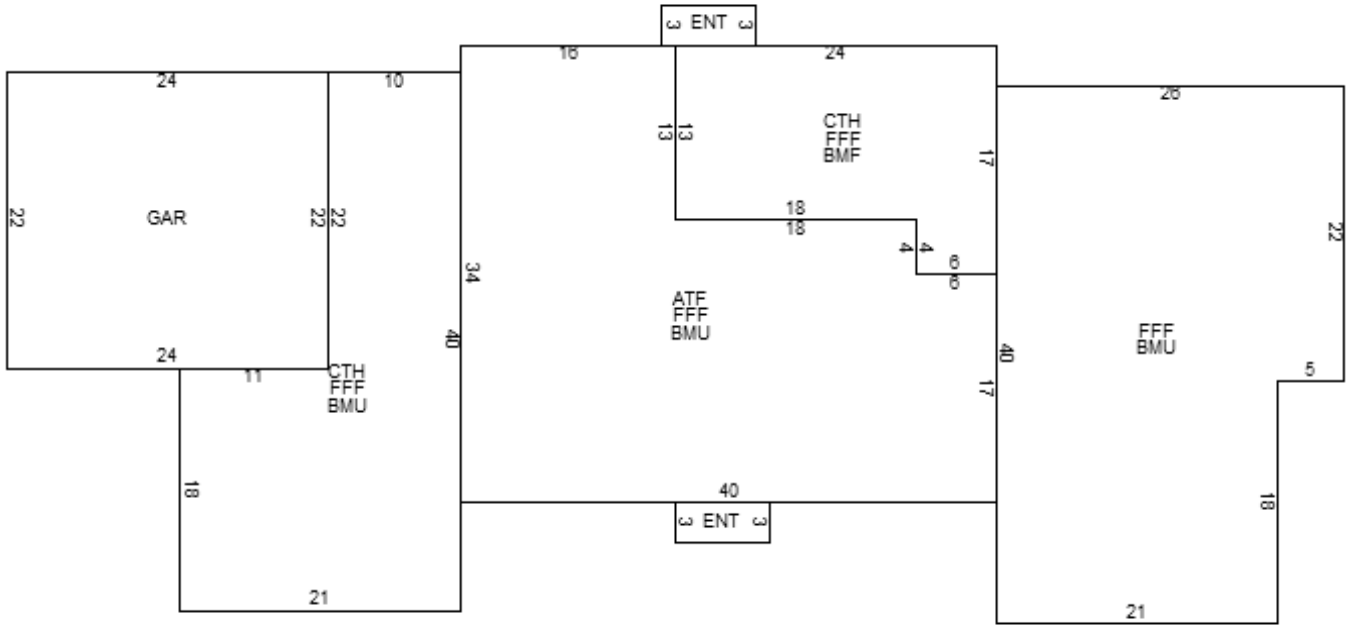
District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes

BUILDING DETAILS

Model: **1.50 STORY FRAME CONTEMPORA**
Roof: **GABLE HIP/ASPHALT**
Ext: **CLAP BOARD/STONE VENEER**
Int: **DRYWALL**
Floor: **HARDWOOD/CARPET**
Heat: **OIL/HOT WATER**
Bedrooms: **4** Baths: **5.0** Fixtures: **14**
Extra Kitchens: Fireplaces:
A/C: **Yes 100.00 %** Generators: **1**
Quality: **A5 AVG+50**
Com. Wall:
Size Adj: **0.9629** Base Rate: **RSA 142.00**
Bldg. Rate: **1.5586**
Sq. Foot Cost: **$ 221.32**



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
GAR	GARAGE ATTCHD	528	0.45	238
CTH	CATHERAL	934	0.10	93
FFF	FST FLR FIN	2908	1.00	2908
BMU	BSMNT	2572	0.15	386
ATF	ATTIC FINISHED	1024	0.25	256
BMF	BSMNT FINISHED	336	0.30	101
ENT	ENTRANCE	42	0.10	4
GLA:	**3,164**	**8,344**		**3,986**

2023 BASE YEAR BUILDING VALUATION

Market Cost New:		**$ 882,182**
Year Built:		**1994**
Condition For Age:	GOOD	**14 %**
Physical:		
Functional:		
Economic:		
Temporary:		
Total Depreciation:		**14 %**
Building Value:		**$ 758,700**

OWNER INFORMATION

SENA PATRICK C
SENA MARY J
4 TAYLOR RIVER RD

HAMPTON FALLS, NH 03844

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
01/20/2023	6464	172	Q I	785,000	CARNES JASON
05/04/2006	4651	1194	Q I	384,000	

PICTURE

LISTING HISTORY

06/26/23	CRHN	
03/29/21	CRVM	
01/01/21	INSP	MARKED FOR INSPECTION
12/15/20	INSP	MARKED FOR INSPECTION
02/26/20	JMPU	
02/01/19	JM22	PERMIT
06/19/18	THFR	FIELD REVIEW
03/21/18	JM22	PERMIT

NOTES

2019 ADDITION TO DECK, NEW GEN, SHED, SIDING STILL NOT DONE MAY BE ADDING ADDITION IN FUTURE, PATIO EST SNOW; 2020 RENO KIT (EC 82,000) AND GAS INSERT, NO ONE TO DOOR, EST CHNG TO VG W/UC, STILL NEEDS SIDING RT END; 3/23; NEW KITCH W/ NANA WALL WINDOW FOR SERVING; SUMP PUMP RUNS CONSTANTLY, SOME DRAINAGE ISSUES;

EXTRA FEATURES VALUATION

Feature Type	Units	Lngth x Width	Size Adj	Rate	Cond	Market Value	Notes
FIREPLACE 3-STAND	1		100	6,500.00	100	6,500	Year: 1988
SHED-WOOD	192	12 x 16	143	10.00	100	2,746	Year: 2013
POOL-ABOVE GROUND	25		100	6.00	100	150	
PATIO	240	10 x 24	100	7.00	75	1,260	
SHED-WOOD	320	16 x 20	110	10.00	100	3,520	Year: 2018
						14,200	

MUNICIPAL SOFTWARE BY AVITAR

HAMPTON FALLS ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2021	$ 203,200	$ 18,900	$ 194,500
		Parcel Total:	$ 416,600
2022	$ 203,200	$ 18,900	$ 194,500
		Parcel Total:	$ 416,600
2023	**$ 438,400**	**$ 14,200**	**$ 331,900**
		Parcel Total:	**$ 784,500**

LAND VALUATION

Zone: AGRI/RESIDENTIAL **Minimum Acreage:** 2.00 **Minimum Frontage:** 250

LAST REVALUATION: 2023

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	0.577 ac	276,604	G	120	100	100	100	100 -- LEVEL	100	331,900	0	N	331,900	
	0.577 ac									331,900			**331,900**	

PICTURE

OWNER

SENA PATRICK C
SENA MARY J
4 TAYLOR RIVER RD

HAMPTON FALLS, NH 03844

TAXABLE DISTRICTS

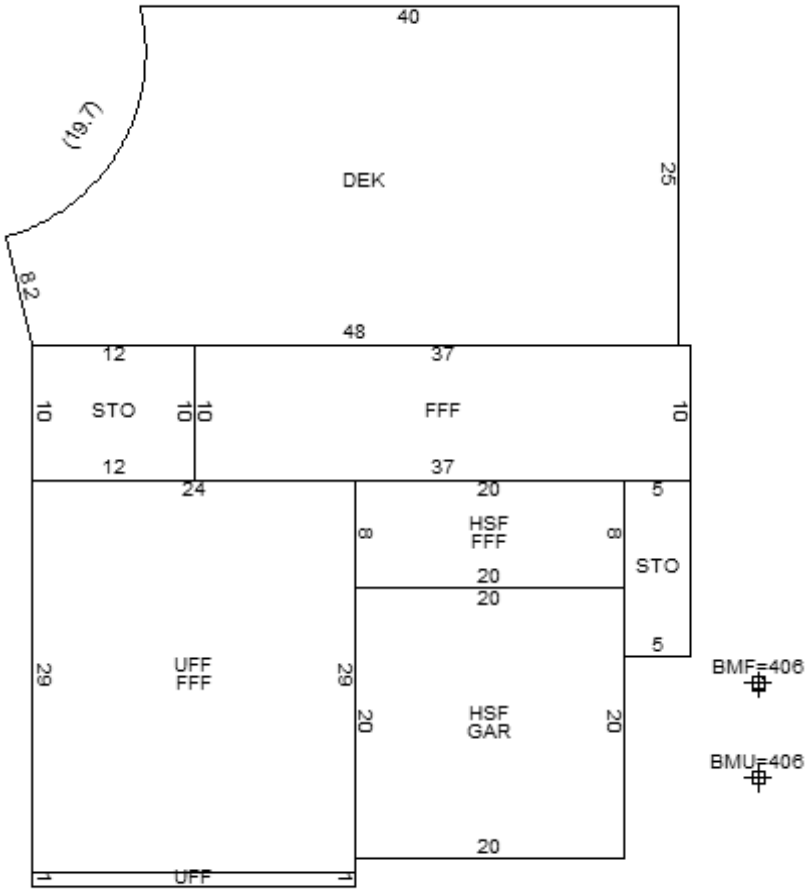
District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes
09/17/19	2019-430	REMODEL	COMPLETE KITCHEN REM
06/19/18	193	ADDITION	Add additional deck onto deck

BUILDING DETAILS

Model: **2.00 STORY FRAME COLONIAL**
Roof: **GABLE HIP/ASPHALT**
Ext: **VINYL SIDING/STONE VENEER**
Int: **DRYWALL**
Floor: **CARPET/HARDWOOD**
Heat: **OIL/HOT WATER**
Bedrooms: **3** Baths: **2.5** Fixtures:
Extra Kitchens: Fireplaces:
A/C: **Yes 100.00 %** Generators: **1**
Quality: **A2 AVG+20**
Com. Wall:
Size Adj: **1.0139** Base Rate: **RSA 142.00**
Bldg. Rate: **1.2498**
Sq. Foot Cost: **$ 177.47**



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
DEK	DECK	1103	0.10	110
STO	STORAGE AREA	185	0.25	46
FFF	FST FLR FIN	1226	1.00	1226
UFF	UPPER FLR FIN	720	1.00	720
HSF	1/2 STRY FIN	560	0.50	280
GAR	GARAGE ATTCHD	400	0.45	180
BMF	BSMNT FINISHED	406	0.30	122
BMU	BSMNT	406	0.15	61
GLA:	**2,226**	**5,006**		**2,745**

2023 BASE YEAR BUILDING VALUATION

Market Cost New:		**$ 487,155**
Year Built:		**1966**
Condition For Age:	EXCELLENT	**10 %**
Physical:		
Functional:		
Economic:		
Temporary:		
Total Depreciation:		**10 %**
Building Value:		**$ 438,400**

OWNER INFORMATION

MALLOY, CAROLYN
WOODWORTH, RICHARD
8 TOPPAN LANE

HAMPTON FALLS, NH 03844

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
06/27/2023	6491	361	Q I	900,000	LINDSAY KAREN L
07/08/2009	5031	0039	Q I	355,000	SOUTHER FURMER H & MAR
05/31/2007	4805	2039	U V 14	180,000	

PICTURE

LISTING HISTORY

08/01/23	CRHC	
10/15/21	RWVM	
01/01/21	INSP	MARKED FOR INSPECTION
12/15/20	INSP	MARKED FOR INSPECTION
06/19/18	THFR	FIELD REVIEW
04/05/17	CADC	DATA CORRECTIO
09/09/16	CA12	REFUSAL
05/29/13	DCFR	FIELD REVIEW

NOTES

LND FOR SALE 07-225K*Q LND SALE-IMPRVD SINCE-RSTRCTD TO 3 BDRM SEPTIC=WETLNDS EAT-IN KTCHN-L&HW*DAYLIGHT WLK OUT BSMNT *MSTR BTH=3 FIX SHWR*DIN RM OPN TO LIV RM*EXC HYDRO-AIR HT SYSTM*HI CEILS* PAVD DRIVE SINCE 7/09 *FOR SALE 6/09-$365K 2017-CORR WDK SIZE AND ADDED WDK; 10/21; NOH; EXT COND STILL EXC; APPRS NC;

EXTRA FEATURES VALUATION

Feature Type	Units	Lngth x Width	Size Adj	Rate	Cond	Market Value	Notes
FIREPLACE 2-STAND	1		100	5,000.00	100	5,000	Year: 2012
						5,000	

MUNICIPAL SOFTWARE BY AVITAR

HAMPTON FALLS ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2021	$ 225,400	$ 5,800	$ 223,400
		Parcel Total:	$ 454,600
2022	$ 225,400	$ 4,000	$ 223,400
		Parcel Total:	$ 452,800
2023	**$ 435,700**	**$ 5,000**	**$ 389,000**
		Parcel Total:	**$ 829,700**

LAND VALUATION

Zone: AGRI/RESIDENTIAL **Minimum Acreage:** 2.00 **Minimum Frontage:** 250

LAST REVALUATION: 2023

Site: GOOD **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	300,000	H	130	105	100	100	95 -- MILD	100	389,000	0	N	389,000	
	2.000 ac									389,000			**389,000**	

PICTURE

OWNER

MALLOY, CAROLYN
WOODWORTH, RICHARD
8 TOPPAN LANE

HAMPTON FALLS, NH 03844

TAXABLE DISTRICTS

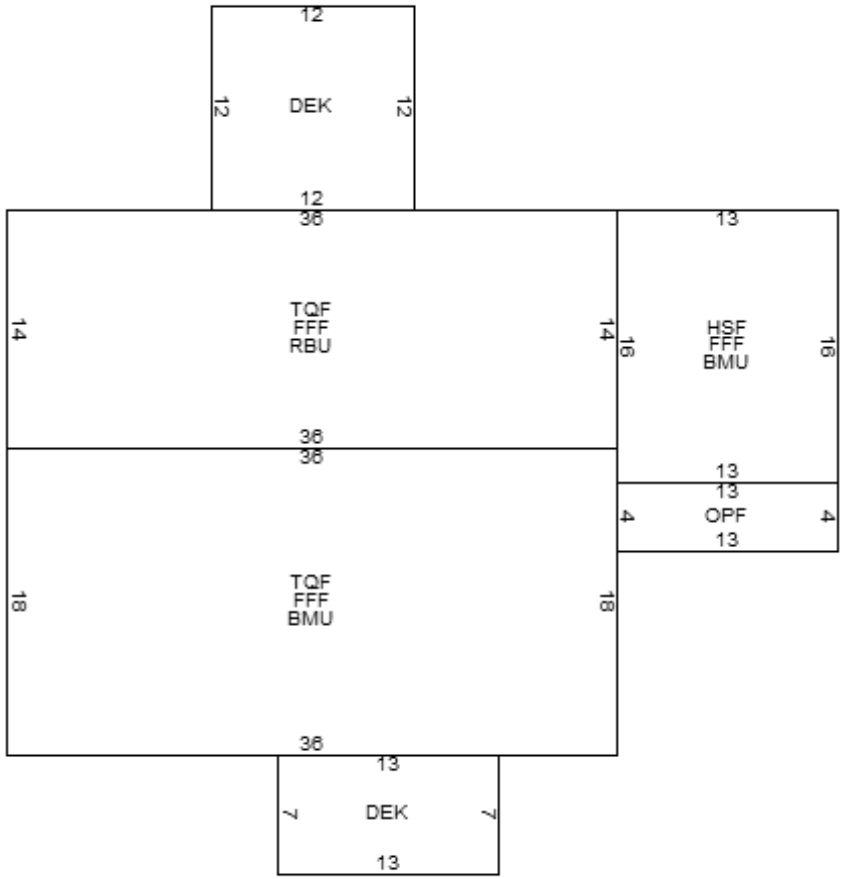
District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes
05/25/07	2256	NEW	New Home

BUILDING DETAILS

Model: **1.75 STORY FRAME CAPE COD**
Roof: **GABLE HIP/ASPHALT**
Ext: **ABOVE AVG**
Int: **DRYWALL**
Floor: **HARDWOOD/CARPET**
Heat: **OIL/HOT WATER**
Bedrooms: **3** Baths: **2.5** Fixtures:
Extra Kitchens: Fireplaces:
A/C: **No** Generators:
Quality: **A3 AVG+30**
Com. Wall:
Size Adj: **1.0218** Base Rate: **RSA 142.00**
Bldg. Rate: **1.3018**
Sq. Foot Cost: **$ 184.85**



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
TQF	3/4 STRY FIN	1152	0.75	864
FFF	FST FLR FIN	1360	1.00	1360
BMU	BSMNT	856	0.15	128
DEK	DECK	235	0.10	24
HSF	1/2 STRY FIN	208	0.50	104
OPF	OPEN PORCH	52	0.25	13
RBU	RAISED BSMNT	504	0.25	126
GLA:	**2,328**	**4,367**		**2,619**

2023 BASE YEAR BUILDING VALUATION

Market Cost New:		**$ 484,122**
Year Built:		**2007**
Condition For Age:	GOOD	**10 %**
Physical:		
Functional:		
Economic:		
Temporary:		
Total Depreciation:		**10 %**
Building Value:		**$ 435,700**

OWNER INFORMATION

FELDMAN, SUSAN
PROBST, GREGORY
9 TOPPAN LN

HAMPTON FALLS, NH 03844

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
05/19/2023	6483	1838	Q I	1,000,000	KIBLER JAMES E
10/24/2022	6448	732	U I 24	1	KIBLER JAMES E
01/04/2016	5682	1507	Q I	458,000	

PICTURE

LISTING HISTORY

04/06/23	CRPE	NVC
03/26/21	CRVE	
01/01/21	INSP	MARKED FOR INSPECTION
12/15/20	INSP	MARKED FOR INSPECTION
02/10/20	JMPU	
06/19/18	THFR	FIELD REVIEW
03/23/18	JM22	PERMIT
01/25/17	CA22	PERMIT

NOTES

INT=ORIG/WELL MAINT@'99 INSP FBM SIZE REDUCED-MOST HAS WALL & FLR FINISH/SOME W/HEAT-NO CEIL FINISH @'99 INSP*AV Q B-INS X 4*WAINS HALL* EAT-IN KIT* LIV/DIN COMBO*6/10-EST HEAT CONVERSION*LL NO RESP*RENTAL 2013 EG 2017 -EST FBM; 2020 RELOCATE ELEC SERVICE ALSO VIEWED GEN; 3/23 MERGED WITH 5-43

EXTRA FEATURES VALUATION

Feature Type	Units	Lngth x Width	Size Adj	Rate	Cond	Market Value	Notes
FIREPLACE 1-STAND	2		100	3,000.00	100	6,000	Year: 1983
SHED-WOOD	168	12 x 14	155	10.00	100	2,604	Year: 2017
						8,600	

MUNICIPAL SOFTWARE BY AVITAR

HAMPTON FALLS ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2021	$ 153,600	$ 13,600	$ 304,000
		Parcel Total:	$ 471,200
2022	$ 153,600	$ 13,600	$ 304,000
		Parcel Total:	$ 471,200
2023	**$ 315,900**	**$ 8,600**	**$ 419,950**
		Parcel Total:	**$ 744,450**

LAND VALUATION

Zone: AGRI/RESIDENTIAL **Minimum Acreage:** 2.00 **Minimum Frontage:** 250 **Site:** AVERAGE **Driveway:** PAVED **Road:** PAVED

LAST REVALUATION: 2023

Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
1F RES	2.000 ac	300,000	H	130	100	100	100	100 -- LEVEL	100	390,000	0	N	390,000	
1F RES	1.500 ac	x 10,000	X	94				100 -- LEVEL	100	14,100	0	N	14,100	
UNMNGD PINE	30.000 ac	x 10,000	X	94				95 -- MILD	100	267,900	100	N	5,550	
TAYLOR RIVER	500.000 wf	AVERAGE, MAIN BODY						95 -- MILD	100	10,300	0		10,300	
	33.500 ac									682,300			**419,950**	

PICTURE

OWNER

FELDMAN, SUSAN
PROBST, GREGORY
9 TOPPAN LN

HAMPTON FALLS, NH 03844

TAXABLE DISTRICTS

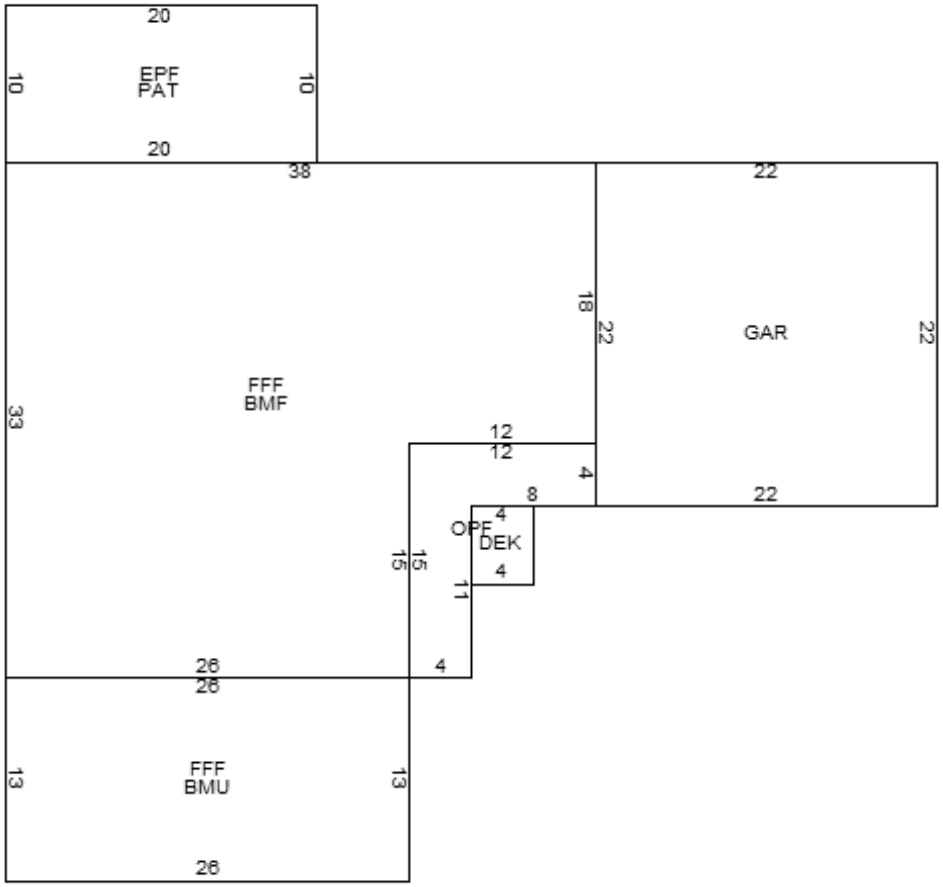
District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes
10/11/22	2022-209	FOUNDATION ONLY	
09/29/20	2020-148	REMODEL	REMODEL KITCHEN SPACI
06/22/17	53	SHED	Install 12ft by 14 ft shed. Apro
09/01/15	2760	SHED	construct shed
09/01/15	2759	DEMOLITION	remove shed

BUILDING DETAILS

Model: **1.00 STORY FRAME RANCH**
Roof: **GABLE HIP/ASPHALT**
Ext: **WOOD SHINGLE**
Int: **DRYWALL**
Floor: **HARDWOOD/CARPET**
Heat: **OIL/HOT WATER**
Bedrooms: **3** Baths: **2.0** Fixtures:
Extra Kitchens: Fireplaces:
A/C: **No** Generators: **1**
Quality: **A1 AVG+10**
Com. Wall:
Size Adj: **1.0557** Base Rate: **RSA 142.00**
Bldg. Rate: **1.1961**
Sq. Foot Cost: **$ 169.85**



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
EPF	ENCLOSED	200	0.70	140
PAT	PATIO AREA	200	0.10	20
FFF	FST FLR FIN	1412	1.00	1412
BMF	BSMNT FINISHED	1074	0.30	322
GAR	GARAGE ATTCHD	484	0.45	218
BMU	BSMNT	338	0.15	51
OPF	OPEN PORCH	92	0.25	23
DEK	DECK	20	0.10	2
GLA:	**1,412**	**3,820**		**2,188**

2023 BASE YEAR BUILDING VALUATION

Market Cost New:		**$ 371,632**
Year Built:		**1964**
Condition For Age:	VERY GOOD	**15 %**
Physical:		
Functional:		
Economic:		
Temporary:		
Total Depreciation:		**15 %**
Building Value:		**$ 315,900**

OWNER INFORMATION

ROGERS LANDIS C

8 WADLEIGH LANE

HAMPTON FALLS, NH 03844

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
03/23/2023	6473	1253	Q I	1,270,000	TOBIN LAURA E TTE
03/15/2018	5898	688	Q V	250,000	WILLIAMS JOEL M & HALL
10/03/2007	4849	1842	Q V	250,000	LUSID DEVELOPMENT LLC
10/24/2005	4568	1091	U I 40	356,000	

PICTURE

LISTING HISTORY

06/28/23	CRHC	
09/30/22	BHVM	
01/01/22	INSP	MARKED FOR INSPECTION
01/23/20	JMPU	
01/17/19	JM22	PERMIT
06/15/18	THFR	FIELD REVIEW
05/04/18	JM21	SALE LIST
09/25/17	JMVA	VACANT

NOTES

GRY; SUB'D OUT OF M4-L2 SELLER PD LUCT 2007-Q W/BYR PURCHASED FOR PROTECTION/INVSTMNT NO LONGER Q FOR CU @ 10/07 TRNSFR 2018: SALES REVIEW VACANT LND, SLIGHT SLOPE MOSTLY LEVEL FIELD SOME STONE WALL AND UNDERGROUND ELEC SERVICE AT STREET; 2019 NEW HOME UC SOME DETAILS, HANDICAP SUITE, 2 HEATING SYSTEMS, SKIM COAT PLASTER EST UC FOR 4/1; 2019: PSNH ESMNT, DEED 6012/1530; 2020 MR BUSY BUT CONFIRMED BED/BATH COUNT AND WORK CMPLT REMOVED UC; 9/22; CORR SKETCH; ADDED FPL;

EXTRA FEATURES VALUATION

Feature Type	Units	Lngth x Width	Size Adj	Rate	Cond	Market Value	Notes
FIREPLACE 1-CUST	2		100	5,000.00	100	10,000	
						10,000	

MUNICIPAL SOFTWARE BY AVITAR

HAMPTON FALLS ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2021	$ 582,000	$ 8,100	$ 225,100
		Parcel Total:	$ 815,200
2022	$ 582,000	$ 8,100	$ 225,100
		Parcel Total:	$ 815,200
2023	**$ 829,100**	**$ 10,000**	**$ 472,700**
		Parcel Total:	**$ 1,311,800**

LAND VALUATION

Zone: AGRI/RESIDENTIAL **Minimum Acreage:** 2.00 **Minimum Frontage:** 250

LAST REVALUATION: 2023

Site: GOOD **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	300,000	J	150	105	100	100	100 -- LEVEL	100	472,500	0	N	472,500	
1F RES	0.020 ac	x 10,000	X	100				100 -- LEVEL	100	200	0	N	200	
	2.020 ac									472,700			**472,700**	

PICTURE

OWNER

ROGERS LANDIS C

8 WADLEIGH LANE

HAMPTON FALLS, NH 03844

TAXABLE DISTRICTS

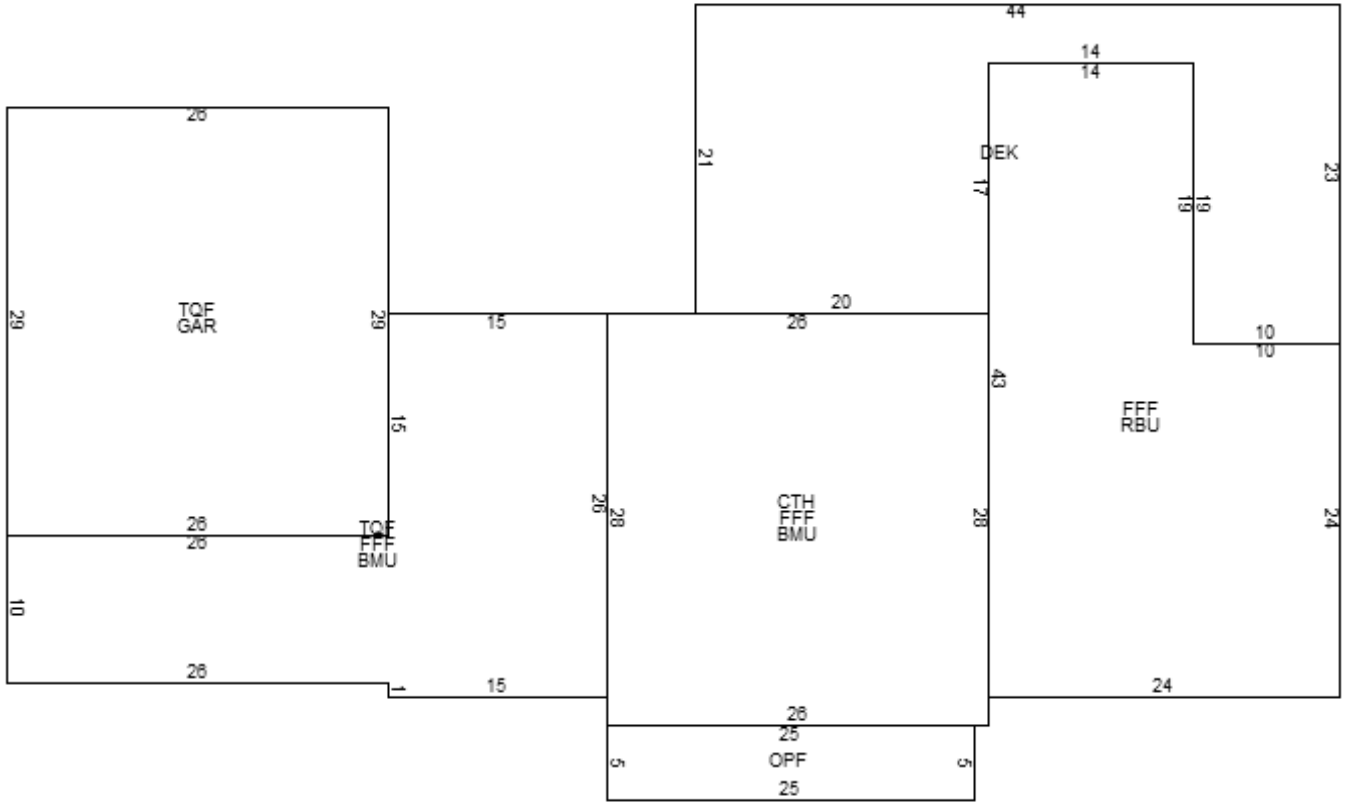
District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes
	202	NEW	Construct new home

BUILDING DETAILS

Model: **1.75 STORY FRAME CAPE COD**
Roof: **GABLE HIP/ASPHALT**
Ext: **CLAP BOARD**
Int: **DRYWALL**
Floor: **HARDWOOD/HARD TILE**
Heat: **GAS/HOT WATER**
Bedrooms: **2** Baths: **2.0** Fixtures: **7**
Extra Kitchens: Fireplaces:
A/C: **Yes 100.00 %** Generators: **1**
Quality: **A5 AVG+50**
Com. Wall:
Size Adj: **0.9570** Base Rate: **RSA 142.00**
Bldg. Rate: **1.4771**
Sq. Foot Cost: **$ 209.75**



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
TQF	3/4 STRY FIN	1404	0.75	1053
GAR	GARAGE ATTCHD	754	0.45	339
FFF	FST FLR FIN	2220	1.00	2220
BMU	BSMNT	1378	0.15	207
CTH	CATHERAL	728	0.10	73
OPF	OPEN PORCH	125	0.25	31
RBU	RAISED BSMNT	842	0.25	211
DEK	DECK	706	0.10	71
GLA:	**3,273**	**8,157**		**4,205**

2023 BASE YEAR BUILDING VALUATION

Market Cost New:		**$ 881,999**
Year Built:		**2018**
Condition For Age:	AVERAGE	**6 %**
Physical:		
Functional:		
Economic:		
Temporary:		
Total Depreciation:		**6 %**
Building Value:		**$ 829,100**

SECTION 9

C. FINAL VALUATION TABLES

Land Pricing Zones

Zone 01

Description:	AGRI/RESIDENTIAL	$ 50,000	@	0.010 ac
Lot Size:	2.00	$ 180,000	@	0.100 ac
Frontage:	250	$ 200,000	@	0.250 ac
Lot Price:	$ 300,000	$ 275,000	@	0.500 ac
Excess Acreage:	$ 10,000	$ 280,000	@	0.740 ac
Excess Frontage:	$ 320	$ 290,000	@	1.000 ac
View:	$ 100,000	$ 300,000	@	2.000 ac
		$ 300,000	@	2.000 ac
		$ 300,000	@	2.000 ac

Zone 02

Description:	TOWN COMMON	$ 50,000	@	0.010 ac
Lot Size:	0.74	$ 180,000	@	0.100 ac
Frontage:	75	$ 200,000	@	0.250 ac
Lot Price:	$ 280,000	$ 275,000	@	0.500 ac
Excess Acreage:	$ 10,000	$ 280,000	@	0.740 ac
Excess Frontage:	$ 900	$ 280,000	@	0.740 ac
View:	$ 100,000	$ 280,000	@	0.740 ac
		$ 280,000	@	0.740 ac
		$ 280,000	@	0.740 ac

Zone 03

Description:	BUSINESS DIST SOUTH	$ 50,000	@	0.010 ac
Lot Size:	1.00	$ 180,000	@	0.100 ac
Frontage:	150	$ 200,000	@	0.250 ac
Lot Price:	$ 290,000	$ 275,000	@	0.500 ac
Excess Acreage:	$ 10,000	$ 280,000	@	0.740 ac
Excess Frontage:	$ 500	$ 290,000	@	1.000 ac
View:	$ 100,000	$ 290,000	@	1.000 ac
		$ 290,000	@	1.000 ac
		$ 290,000	@	1.000 ac

Zone 04

Description:	BUSINESS DIST NORTH	$ 50,000	@	0.010 ac
Lot Size:	2.00	$ 180,000	@	0.100 ac
Frontage:	200	$ 200,000	@	0.250 ac
Lot Price:	$ 300,000	$ 275,000	@	0.500 ac
Excess Acreage:	$ 10,000	$ 280,000	@	0.740 ac
Excess Frontage:	$ 350	$ 290,000	@	1.000 ac
View:	$ 100,000	$ 300,000	@	2.000 ac
		$ 300,000	@	2.000 ac
		$ 300,000	@	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-G	EX ACTIVITY TAX AREA
EX-M	EXEMPT-MUNIC
EX-P	EXEMPT-PILT
EX-S	EXEMPT-STATE
R1	1F RES
R1A	1F RES WTR ACS
R1P	1F RES ACC DWL
R1W	1F RES WTRFRNT
R2	2F RES
R2A	2F RES WTR ACS
R2W	2F RES WTRFRNT
R3	3F RES
R3A	3F RES WTR ACS
R3W	3F RES WTRFRNT
R4	4F RES
R4A	4F RES WTR ACS
R4W	4F RES WTRFRNT
UTL	UTILITY-OTHER
UTLE	UTILITY-ELEC
UTLG	UTILITY-GAS
UTLW	UTILITY-WATER

Neighborhoods

Code	Adjustment	Factor
A	AVG -40	60
B	AVG -30	70
C	AVG -20	80
D	AVG -10	90
E	AVG 100%	100
F	AVG +10	110
G	AVG +20	120
H	AVG +30	130
I	AVG +40	140
J	AVG +50	150
K	AVG +60	160
L	AVG +70	170
M	SPECIAL 200	200
N	SPECIAL 210%	210
X	BACKLAND / EXCESS	100

Site Modifiers

Code	Description	Factor
A	AVERAGE	100
B	UND CLEAR	97
BST	BEST	120
E	EXCELLENT	115
F	FAIR	98
FA	FALLS	175
G	GOOD	105
U	UNDEV WOODS	95
Y	VERY GOOD	110

Topography Modifiers

Code	Description	Factor
B	MILD	95
D	MODERATE	85
F	SEVERE	25
G	VERY STEEP	50
L	LEVEL	100
R	ROLLING	90
S	STEEP	70

Road Modifiers

Code	Description	Factor
G	GRAVEL/DIRT	98
K	UNDEVELOPED	95
P	PAVED	100

Driveway Modifiers

Code	Description	Factor
B	BRICK/COBBLE	100
G	GRAVEL/DIRT	95
N	NATURAL/GRASS	95
P	PAVED	100
PP	PART PAVED	98
U	UNDEVELOPED	90

Current Use Codes

Code	Description	Min. Value	Max. Value
CUDE	DISCRETNRY	$ 0.00	$ 0.00
CUFL	FARM LAND	$ 25.00	$ 425.00
CUMH	MNGD HARDWD	$ 39.00	$ 59.00
CUMO	MNGD OTHER	$ 24.00	$ 36.00
CUMW	MNGD PINE	$ 74.00	$ 111.00
CUNS	XMAS TREE	$ 23.00	$ 34.00
CUUH	UNMNGD HARDWD	$ 65.00	$ 98.00
CUUL	UNPRODUCTIVE	$ 24.00	$ 24.00
CUUO	UNMNGD OTHER	$ 40.00	$ 60.00
CUUW	UNMNGD PINE	$ 123.00	$ 185.00
CUWL	WETLANDS	$ 24.00	$ 24.00

View Subjects

Code	Description	Factor
WTR	HILLS/WATER	50
MRSH	MARSH	20
PST	PASTORAL	30

View Widths

Code	Description	Factor
AVG	AVERAGE	100
NAR	NARROW	90
PAN	PANORAMIC	120
TUN	TUNNEL	60
WD	WIDE	110

View Depths		
Code	**Description**	**Factor**
FLL	FULL 100%	100
TP25	TOP 25%	25
TP50	TOP 50%	50
TP75	TOP 75%	75

View Distances		
Code	**Description**	**Factor**
CLS	CLOSE	90
DST	DISTANT	100
EXT	EXTREME	110

Water Body Frontage Foot Factors

Water Body Name	Base Value	Frontage Feet	Factor
HAMPTON FALLS RIVER	$ 100,000		
		1 ft.	10
		20 ft.	25
		50 ft.	50
		100 ft.	90
		150 ft.	100
		300 ft.	110
		1,000 ft.	120
		9,000 ft.	125
TAYLOR RIVER	$ 10,000		
		1 ft.	10
		50 ft.	50
		100 ft.	75
		150 ft.	100
		1,000 ft.	120
WHITTIER POND	$ 50,000		
		1 ft.	10
		50 ft.	60
		100 ft.	100
		500 ft.	120

Water Frontage Access		
Code	**Description**	**Factor**
AVG	AVERAGE	100
BCHLD	BEACH/LANDSCAPED	125
IMPNT	IMPROV LOT/NAT	85
MRSH	MARSH	25
NBD	NBD	10
REC	RECREATIONAL/LMT	50
UNDNA	UNDEVELOPED/NAT	70

Water Frontage Location		
Code	**Description**	**Factor**
CV	COVE	90
MB	MAIN BODY	100
MBVU	MAIN BODY/VIEW	125
PIN	PENINSULA/POINT	130

Water Frontage Topography		
Code	**Description**	**Factor**
LVL	LEVEL	100
MLD	MILD	95
MD	MODERATE	85
RL	ROLLING	90
SVR	SEVERE	50
STP	STEEP	75

Hampton Falls

Land Area Size Adjustment Factors

Acres	Adj.	Acres	Adj.	Acres	Adj.	Acres	Adj.	Acres	Adj.
10	98.00	88	85.00	166	75.00	244	67.00	322	61.00
11	98.00	89	85.00	167	75.00	245	67.00	323	61.00
12	98.00	90	85.00	168	75.00	246	67.00	324	61.00
13	97.00	91	85.00	169	75.00	247	67.00	325	61.00
14	97.00	92	84.00	170	75.00	248	67.00	326	61.00
15	97.00	93	84.00	171	75.00	249	67.00	327	60.00
16	97.00	94	84.00	172	74.00	250	67.00	328	60.00
17	97.00	95	84.00	173	74.00	251	67.00	329	60.00
18	97.00	96	84.00	174	74.00	252	66.00	330	60.00
19	96.00	97	84.00	175	74.00	253	66.00	331	60.00
20	96.00	98	84.00	176	74.00	254	66.00	332	60.00
21	96.00	99	83.00	177	74.00	255	66.00	333	60.00
22	96.00	100	83.00	178	74.00	256	66.00	334	60.00
23	96.00	101	83.00	179	74.00	257	66.00	335	60.00
24	95.00	102	83.00	180	74.00	258	66.00	336	60.00
25	95.00	103	83.00	181	73.00	259	66.00	337	60.00
26	95.00	104	83.00	182	73.00	260	66.00	338	60.00
27	95.00	105	83.00	183	73.00	261	66.00	339	60.00
28	95.00	106	83.00	184	73.00	262	66.00	340	60.00
29	95.00	107	82.00	185	73.00	263	66.00	341	59.00
30	94.00	108	82.00	186	73.00	264	65.00	342	59.00
31	94.00	109	82.00	187	73.00	265	65.00	343	59.00
32	94.00	110	82.00	188	73.00	266	65.00	344	59.00
33	94.00	111	82.00	189	73.00	267	65.00	345	59.00
34	94.00	112	82.00	190	72.00	268	65.00	346	59.00
35	93.00	113	82.00	191	72.00	269	65.00	347	59.00
36	93.00	114	81.00	192	72.00	270	65.00	348	59.00
37	93.00	115	81.00	193	72.00	271	65.00	349	59.00
38	93.00	116	81.00	194	72.00	272	65.00	350	59.00
39	93.00	117	81.00	195	72.00	273	65.00	351	59.00
40	93.00	118	81.00	196	72.00	274	65.00	352	59.00
41	92.00	119	81.00	197	72.00	275	65.00	353	59.00
42	92.00	120	81.00	198	72.00	276	64.00	354	59.00
43	92.00	121	81.00	199	72.00	277	64.00	355	58.00
44	92.00	122	80.00	200	71.00	278	64.00	356	58.00
45	92.00	123	80.00	201	71.00	279	64.00	357	58.00
46	92.00	124	80.00	202	71.00	280	64.00	358	58.00
47	91.00	125	80.00	203	71.00	281	64.00	359	58.00
48	91.00	126	80.00	204	71.00	282	64.00	360	58.00
49	91.00	127	80.00	205	71.00	283	64.00	361	58.00
50	91.00	128	80.00	206	71.00	284	64.00	362	58.00
51	91.00	129	79.00	207	71.00	285	64.00	363	58.00
52	91.00	130	79.00	208	71.00	286	64.00	364	58.00
53	90.00	131	79.00	209	71.00	287	64.00	365	58.00
54	90.00	132	79.00	210	70.00	288	63.00	366	58.00
55	90.00	133	79.00	211	70.00	289	63.00	367	58.00
56	90.00	134	79.00	212	70.00	290	63.00	368	58.00
57	90.00	135	79.00	213	70.00	291	63.00	369	58.00
58	90.00	136	79.00	214	70.00	292	63.00	370	57.00
59	89.00	137	78.00	215	70.00	293	63.00	371	57.00
60	89.00	138	78.00	216	70.00	294	63.00	372	57.00
61	89.00	139	78.00	217	70.00	295	63.00	373	57.00
62	89.00	140	78.00	218	70.00	296	63.00	374	57.00
63	89.00	141	78.00	219	70.00	297	63.00	375	57.00
64	89.00	142	78.00	220	69.00	298	63.00	376	57.00
65	88.00	143	78.00	221	69.00	299	63.00	377	57.00
66	88.00	144	78.00	222	69.00	300	63.00	378	57.00
67	88.00	145	78.00	223	69.00	301	62.00	379	57.00
68	88.00	146	77.00	224	69.00	302	62.00	380	57.00
69	88.00	147	77.00	225	69.00	303	62.00	381	57.00
70	88.00	148	77.00	226	69.00	304	62.00	382	57.00
71	88.00	149	77.00	227	69.00	305	62.00	383	57.00
72	87.00	150	77.00	228	69.00	306	62.00	384	57.00
73	87.00	151	77.00	229	69.00	307	62.00	385	56.00
74	87.00	152	77.00	230	68.00	308	62.00	386	56.00
75	87.00	153	77.00	231	68.00	309	62.00	387	56.00
76	87.00	154	76.00	232	68.00	310	62.00	388	56.00
77	87.00	155	76.00	233	68.00	311	62.00	389	56.00
78	87.00	156	76.00	234	68.00	312	62.00	390	56.00
79	86.00	157	76.00	235	68.00	313	62.00	391	56.00
80	86.00	158	76.00	236	68.00	314	61.00	392	56.00
81	86.00	159	76.00	237	68.00	315	61.00	393	56.00
82	86.00	160	76.00	238	68.00	316	61.00	394	56.00
83	86.00	161	76.00	239	68.00	317	61.00	395	56.00
84	86.00	162	76.00	240	68.00	318	61.00	396	56.00
85	85.00	163	75.00	241	67.00	319	61.00	397	56.00
86	85.00	164	75.00	242	67.00	320	61.00	398	56.00
87	85.00	165	75.00	243	67.00	321	61.00	399	56.00

Hampton Falls

Land Area Size Adjustment Factors

Acres	Adj.	Acres	Adj.	Acres	Adj.	Acres	Adj.	Acres	Adj.
400	56.00	478	51.00						
401	55.00	479	51.00						
402	55.00	480	51.00						
403	55.00	481	51.00						
404	55.00	482	51.00						
405	55.00	483	51.00						
406	55.00	484	51.00						
407	55.00	485	51.00						
408	55.00	486	51.00						
409	55.00	487	51.00						
410	55.00	488	51.00						
411	55.00	489	51.00						
412	55.00	490	51.00						
413	55.00	491	50.00						
414	55.00	492	50.00						
415	55.00	493	50.00						
416	55.00	494	50.00						
417	55.00	495	50.00						
418	54.00	496	50.00						
419	54.00	497	50.00						
420	54.00	498	50.00						
421	54.00	499	50.00						
422	54.00	500	50.00						
423	54.00								
424	54.00								
425	54.00								
426	54.00								
427	54.00								
428	54.00								
429	54.00								
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465	52.00								
466	52.00								
467	52.00								
468	52.00								
469	52.00								
470	52.00								
471	51.00								
472	51.00								
473	51.00								
474	51.00								
475	51.00								
476	51.00								
477	51.00								

Description	Rate	DPR
79-D HISTORIC BARN	0.00 sf	0.00
79-F FARM STRUCTURE	0.00 sf	0.00
97 LAFAYETTE	25,000.00 ea	0.00
BARN-1STRY	18.00 sf	0.00
BARN-1STRY/BSMNT	20.00 sf	0.00
BARN-1STRY/LOFT	22.00 sf	0.00
BARN-1STRY/LOFT/BSMT	24.00 sf	0.00
BARN-2STRY	26.00 sf	0.00
BARN-2STRY/BSMNT	28.00 sf	0.00
BARN-2STRY/LOFT	29.00 sf	0.00
BARN-2STRY/LOFT/BSMT	30.00 sf	0.00
BATH HOUSE	25.00 sf	0.00
BB COURT	18,000.00 ea	0.00
BILLBOARD-ONE SIDE	5,000.00 ea	0.00
BILLBOARD-TWO SIDED	10,000.00 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
CABIN SITE	25,000.00 ea	0.00
CANOPY	23.00 sf	0.00
CARPORT METAL	8.00 sf	0.00
CARPORT WOOD	11.00 sf	0.00
COLD STORAGE	50.00 sf	0.00
COMM GENERATOR	10,000.00 ea	0.00
CONCRETE SLAB	5.00 sf	0.00
COOPS-POULTRY	10.00 sf	0.00
DECK	7.00 sf	0.00
DRIVE UP WINDOW	10,000.00 ea	0.00
D-UP W/PNEUMATIC	19,000.00 ea	0.00
ELEVATOR/FREIGHT	30,000.00 ea	0.00
ELEVATOR/PASSENGER	20,000.00 ea	0.00
EV CHARGER-COMM	0.00 ea	0.00
EV CHARGER-RES	0.00 ea	0.00
FALLS GARDEN	120,000.00 ea	0.00
FENCE COMMERCIAL/FT	15.00 ea	0.00
FIREPLACE 1-CUST	5,000.00 ea	0.00
FIREPLACE 1-STAND	3,000.00 ea	0.00
FIREPLACE 2-CUST	8,500.00 ea	0.00
FIREPLACE 2-STAND	5,000.00 ea	0.00
FIREPLACE 3-CUST	12,000.00 ea	0.00
FIREPLACE 3-STAND	6,500.00 ea	0.00
FIREPLACE 4-CUST	15,000.00 ea	0.00
FIREPLACE 4-STAND	8,000.00 ea	0.00
FIREPLACE 5-CUST	17,500.00 ea	0.00
FIREPLACE 5-STAND	9,500.00 ea	0.00
FIREPLACE 6-CUST	19,000.00 ea	0.00
FIREPLACE 6-STAND	11,000.00 ea	0.00
FOUNDATION	20.00 sf	0.00
GARAGE-1 STY	30.00 sf	0.00
GARAGE-1 STY/ATTIC	33.00 sf	0.00
GARAGE-1 STY/BSMT	34.00 sf	0.00
GARAGE-1.5 STY	34.00 sf	0.00
GARAGE-1.5 STY/BSMT	35.00 sf	0.00
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	0.00
GARAGE-2 STY/BSMT	39.00 sf	0.00
GARAGE-ATTIC/BSMT	35.00 sf	0.00
GAZEBO	12.00 sf	0.00
GENERATOR	7,000.00 ea	0.00
GREENHOUSE-GLASS	24.00 sf	0.00
GREENHOUSE-POLY	5.00 sf	0.00
HF OFFICE CONDO	40,000.00 ea	0.00
HOT TUB	1,500.00 ea	0.00
HUDSN LITE & PWR	489.00 ea	0.00
KENNELS	12.00 sf	0.00
LEAN-TO	4.00 sf	0.00
LEASEHOLD INT	240,000.00 ea	0.00
LIFTS-COMMERCIAL	4,000.00 ea	0.00
LIGHTS-PKG LOT/DBL	2,700.00 ea	0.00
LIGHTS-PKG LOT/QUAD	4,700.00 ea	0.00
LIGHTS-PKG LOT/SINGL	1,700.00 ea	0.00
LIGHTS-PKG LOT/TRIPL	3,700.00 ea	0.00

Description	Rate	DPR
LOAD LEVELER	2,900.00 ea	0.00
LOADING DOCKS	5,000.00 ea	0.00
PATIO	7.00 sf	0.00
PAVING	3.25 sf	0.00
PELTON WAY	120,000.00 ea	0.00
POLE BARN	8.00 sf	0.00
POOL-ABOVE GROUND	6.00 sf	0.00
POOL-ENCLOSED	30.00 sf	0.00
POOL-INGROUND-GUNITE	33.00 sf	0.00
POOL-INGROUND-VINYL	28.00 sf	0.00
PORCH	15.00 sf	0.00
PUMP GAS/OIL-DOUBLE	9,400.00 ea	0.00
PUMP GAS/OIL-MIXING	8,200.00 ea	0.00
PUMP GAS/OIL-SINGLE	7,500.00 ea	0.00
RIDING ARENA	18.00 sf	0.00
SAUNA	75.00 sf	0.00
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	0.00
SHED-EQUIPMENT	8.00 sf	0.00
SHED-METAL	6.00 sf	0.00
SHED-VINYL	7.00 sf	0.00
SHED-WOOD	10.00 sf	0.00
SHOP-AVG	18.00 sf	0.00
SHOP-EXC	25.00 sf	0.00
SHOP-GOOD	21.00 sf	0.00
SHOPPERS VILLAGE	75,000.00 ea	0.00
SIGN ILLUMINATED	106.00 sf	0.00
SIGN NON ILLUMINATED	92.00 sf	0.00
SILO-BRICK	32.00 sf	0.00
SILO-CONCRETE	27.00 sf	0.00
SILO-STEEL	32.00 sf	0.00
SILO-WOOD	22.00 sf	0.00
SITE W/W&E	12,500.00 ea	0.00
SITE W/W-S-E	18,500.00 ea	0.00
SOLAR ELEC PANEL	400.00 ea	0.00
SOLAR H2O PANEL	400.00 ea	0.00
SPA	2,500.00 ea	0.00
SPRINKLERED-AREA	3.00 sf	0.00
STABLES	21.00 sf	0.00
TANKS-FUEL/WATER	3.00 sf	0.00
TAUNTON MUNICPL LITE	634.00 ea	0.00
TENNIS COURT	18,000.00 ea	0.00
TENT SITE	2,000.00 ea	0.00
TOWER TENANT	150,000.00 ea	0.00
TOWER-COMMUNICATION	80,000.00 ea	0.00
UTIL MASS MUNICIPAL	73,300.00 ea	0.00
UTILITY NEXTERA	557,600.00 ea	0.00
UTILITY-DISTRIBUTION	1.00 ea	0.00
UTILITY-GENERATION	1.00 ea	0.00
UTILITY-TRANSMISSION	1.00 ea	0.00
VAULTS	150.00 ea	0.00
WIND TURBINE	13,000.00 ea	0.00
YURT	42.00 sf	0.00

Hampton Falls

Features & Outbuildings Size Adjustment Factors

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

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Building Base Rate Codes & Values

Code	Description	Stand. Dpr.	Rate	SA
CAD	AUTO DEALER	1.25	150.00	COM
CAP	APARTMENTS	1.25	165.00	COM
CBB	BRANCH BANK	1.00	168.00	COM
CCD	RETAIL CONDO	2.00	120.00	COM
CCH	CHURCH	1.25	185.00	COM
CCO	CONDO OFFICE	1.50	150.00	COM
CHM	HOTEL/ MOTEL	2.00	150.00	COM
CHV	VETERINARY HOSPITAL	1.50	175.00	COM
CLC	LODGE/ CLUBS	1.15	146.00	COM
COF	OFFICES	1.50	150.00	COM
CRA	RESIDENTIAL	1.25	142.00	RES
CRS	RESTAURANTS	2.00	160.00	COM
CSA	STORE/APT	1.50	125.00	COM
CSC	SHOP CENTER LO	1.50	125.00	COM
CSG	SERVICE GARAGE	1.50	75.00	COM
CST	STORES	1.50	125.00	COM
CWH	WAREHOUSE	1.50	65.00	COM
EFS	EXEMPT FIRE STATION	1.15	185.00	IND
ELB	LIBRARY	1.00	185.00	COM
ETH	CITY/TOWN HALL	1.00	165.00	IND
EXM	MUNICIPAL BUILDINGS	1.25	149.00	COM
EXR	RESIDENTIAL	1.25	142.00	RES
EXS	SCHOOLS/ COLLEGES	1.00	200.00	COM
ICD	INDUST CONDO	1.00	90.00	IND
IND	INDUSTRIAL	1.50	75.00	IND
MHD	DOUBLE WIDE MH	2.00	68.00	MFH
MHS	MOBILE HOMES	3.50	68.00	MFH
MRV	RECREATION VEHICLE	5.00	100.00	MFH
RAN	ANTIQUE RSA	1.15	142.00	RES
RCD	CONDOMINIUMS	1.25	142.00	RES
RCT	CONDO TOWNHOUSES	1.25	142.00	RES
RSA	RESIDENTIAL	1.25	142.00	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	BSMNT 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	CATHERAL CEILINGS	0.10
DEK	DECK	0.10
ENT	ENTRANCE	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	1.00
OPF	OPEN PORCH	0.25
PAT	PATIO AREA	0.10
PRS	PIERS/SAUNA TUBES	-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	VAULT	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
A4	AVG+40	1.40
A5	AVG+50	1.50
A6	AVG+60	1.60
A7	AVG+70	1.70
A8	AVG+80	1.80
A9	AVG+90	1.90
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
E2	EXC +10	2.10
E1	EXC 200%	2.00
AA	SPECIAL	3.00

Building Story Codes & Values

Code	Description	Factor
A	1.00 STORY FRAME	1.00
B	1.50 STORY FRAME	0.99
C	1.75 STORY FRAME	0.98
D	2.00 STORY FRAME	0.96
E	2.50 STORY FRAME	0.94
F	2.75 STORY FRAME	0.94
G	3.00 STORY FRAME	0.92
H	3.50+ STORY FRAME	0.90
I	SPLIT LEVEL	1.00

Building Roof Structures

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

Building Roof Materials

Code	Description	Points
A	METAL/TIN	2.00
B	ROLLED/COMPO	2.00
C	ASPHALT	3.00
D	TAR/GRAVEL	3.00
E	ASBEST PNL	3.00
F	CLAY/TILE	7.00
G	WD SHINGLE	5.00
H	SLATE	6.00
I	CORRUGATED COMP	3.00
J	PREFAB METALS	6.00

L	RUBBER MEMBRANE	5.00
M	ASBEST SHINGL	3.00
S	STANDING SEAM	7.00
T	HIGH QUALITY COMP	7.00

Building Exterior Wall Materials

Code	Description	Points
1	DECORATIVE BLOCK	36.00
A	MINIMUM	18.00
B	BELOW AVG	24.00
C	NOVELTY	34.00
D	AVERAGE	34.00
E	BOARD/BATTEN	34.00
F	ASBEST SHNGL	30.00
G	LOGS	34.00
H	ABOVE AVG	37.00
I	CLAP BOARD	34.00
J	CEDAR/REDWD	37.00
K	PREFAB WD PNL	32.00
L	WOOD SHINGLE	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 CLPBRD	36.00
Y	MASONITE	28.00
Z	STONE VENEER	38.00

Building Frame Materials

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

Commercial Wall Factor Increases 2.1% per foot above 12 feet.

Building Interior Wall Materials

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

Building Interior Floor Materials

Code	Description	Points
A	MIN PLYWD	5.00
B	CONCRETE	6.00
C	HARD TILE	12.00
D	LINOLEUM OR SIM	7.00
E	PINE/SOFT WD	10.00
F	HARDWOOD	11.00
G	PARQUET	12.00
H	CARPET	9.00
I	AVERAGE FOR USE	9.00
K	VINYL/LAMINATE	9.00
M	VCT	12.00
P	PERGO	11.00
W	CORK	11.00

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	8.00
K	WALL/FLR FURNACE	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

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

Hampton Falls

Residential Building Area Size Adjustment Factors

Median Effective Area = 3000sf Fixed Site Cost Adjustment = 15%

Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.
143	4.00	204	3.06	283	2.44	459	1.83	1,216	1.22
144	3.98	205	3.05	285	2.43	464	1.82	1,250	1.21
145	3.96	206	3.03	287	2.42	469	1.81	1,286	1.20
146	3.94	207	3.02	288	2.41	474	1.80	1,324	1.19
147	3.92	208	3.01	290	2.40	479	1.79	1,364	1.18
148	3.90	209	3.00	292	2.39	484	1.78	1,406	1.17
149	3.88	210	2.99	294	2.38	489	1.77	1,452	1.16
150	3.86	211	2.98	296	2.37	495	1.76	1,500	1.15
151	3.84	212	2.97	298	2.36	500	1.75	1,552	1.14
152	3.82	213	2.96	300	2.35	506	1.74	1,607	1.13
153	3.80	214	2.95	302	2.34	511	1.73	1,667	1.12
154	3.78	215	2.94	304	2.33	517	1.72	1,731	1.11
155	3.76	216	2.93	306	2.32	523	1.71	1,800	1.10
156	3.74	217	2.92	308	2.31	529	1.70	1,875	1.09
157	3.72	218	2.91	310	2.30	536	1.69	1,957	1.08
158	3.70	220	2.90	312	2.29	542	1.68	2,045	1.07
159	3.68	221	2.89	315	2.28	549	1.67	2,143	1.06
160	3.67	222	2.88	317	2.27	556	1.66	2,250	1.05
161	3.65	223	2.87	319	2.26	563	1.65	2,368	1.04
162	3.63	224	2.86	321	2.25	570	1.64	2,500	1.03
163	3.61	225	2.85	324	2.24	577	1.63	2,647	1.02
164	3.60	226	2.84	326	2.23	584	1.62	2,812	1.01
165	3.58	227	2.83	328	2.22	592	1.61	3,000	1.00
166	3.56	228	2.82	331	2.21	600	1.60	3,214	0.99
167	3.55	230	2.81	333	2.20	608	1.59	3,462	0.98
168	3.53	231	2.80	336	2.19	616	1.58	3,750	0.97
169	3.52	232	2.79	338	2.18	625	1.57	4,091	0.96
170	3.50	233	2.78	341	2.17	634	1.56	4,500	0.95
171	3.48	234	2.77	344	2.16	643	1.55	5,000	0.94
172	3.47	236	2.76	346	2.15	652	1.54	5,625	0.93
173	3.45	237	2.75	349	2.14	662	1.53	6,429	0.92
174	3.44	238	2.74	352	2.13	672	1.52	7,500	0.91
175	3.42	239	2.73	354	2.12	682	1.51	9,000	0.90
176	3.41	241	2.72	357	2.11	692	1.50	11,250	0.89
177	3.39	242	2.71	360	2.10	703	1.49	15,000	0.88
178	3.38	243	2.70	363	2.09	714	1.48	22,500	0.87
179	3.37	245	2.69	366	2.08	726	1.47	45,000	0.86
180	3.35	246	2.68	369	2.07	738	1.46	100,000	0.85
181	3.34	247	2.67	372	2.06	750	1.45	200,000	0.8523
182	3.32	249	2.66	375	2.05	763	1.44	300,000	0.8515
183	3.31	250	2.65	378	2.04	776	1.43	400,000	0.8511
184	3.30	251	2.64	381	2.03	789	1.42	500,000	0.8509
185	3.28	253	2.63	385	2.02	804	1.41	600,000	0.8508
186	3.27	254	2.62	388	2.01	818	1.40	700,000	0.8506
187	3.26	256	2.61	391	2.00	833	1.39	800,000	0.8506
188	3.24	257	2.60	395	1.99	849	1.38	900,000	0.8505
189	3.23	259	2.59	398	1.98	865	1.37	1,000,000	0.8505
190	3.22	260	2.58	402	1.97	882	1.36		
191	3.21	262	2.57	405	1.96	900	1.35		
192	3.19	263	2.56	409	1.95	918	1.34		
193	3.18	265	2.55	413	1.94	937	1.33		
194	3.17	266	2.54	417	1.93	957	1.32		
195	3.16	268	2.53	421	1.92	978	1.31		
196	3.15	269	2.52	425	1.91	1,000	1.30		
197	3.14	271	2.51	429	1.90	1,023	1.29		
198	3.12	273	2.50	433	1.89	1,047	1.28		
199	3.11	274	2.49	437	1.88	1,071	1.27		
200	3.10	276	2.48	441	1.87	1,098	1.26		
201	3.09	278	2.47	446	1.86	1,125	1.25		
202	3.08	280	2.46	450	1.85	1,154	1.24		
203	3.07	281	2.45	455	1.84	1,184	1.23		

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Hampton Falls

Commercial Building Area Size Adjustment Factors

Median Effective Area = 840sf Fixed Site Cost Adjustment = 15%

Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.
40	4.00	82	2.39	126	1.85	217	1.43	787	1.01
41	3.96	83	2.37	127	1.84	221	1.42	840	1.00
42	3.88	84	2.35	129	1.83	225	1.41	900	0.99
43	3.81	85	2.34	130	1.82	229	1.40	969	0.98
44	3.74	86	2.32	131	1.81	233	1.39	1,050	0.97
45	3.68	87	2.30	133	1.80	238	1.38	1,145	0.96
46	3.61	88	2.28	134	1.79	242	1.37	1,260	0.95
47	3.55	89	2.27	135	1.78	247	1.36	1,400	0.94
48	3.50	90	2.25	137	1.77	252	1.35	1,575	0.93
49	3.44	91	2.24	138	1.76	257	1.34	1,800	0.92
50	3.39	92	2.22	140	1.75	262	1.33	2,100	0.91
51	3.34	93	2.21	142	1.74	268	1.32	2,520	0.90
52	3.29	94	2.19	143	1.73	274	1.31	3,150	0.89
53	3.24	95	2.18	145	1.72	280	1.30	4,200	0.88
54	3.20	96	2.16	147	1.71	286	1.29	6,300	0.87
55	3.16	97	2.15	148	1.70	293	1.28	12,600	0.86
56	3.12	98	2.14	150	1.69	300	1.27	100,000	0.85
57	3.08	99	2.12	152	1.68	307	1.26	200,000	0.8506
58	3.04	100	2.11	154	1.67	315	1.25	300,000	0.8504
59	3.00	101	2.10	156	1.66	323	1.24	400,000	0.8503
60	2.96	102	2.09	158	1.65	332	1.23	500,000	0.8503
61	2.93	103	2.07	159	1.64	341	1.22	600,000	0.8502
62	2.89	104	2.06	162	1.63	350	1.21	700,000	0.8502
63	2.86	105	2.05	164	1.62	360	1.20	800,000	0.8502
64	2.83	106	2.04	166	1.61	371	1.19	900,000	0.8501
65	2.80	107	2.03	168	1.60	382	1.18	1,000,000	0.8501
66	2.77	108	2.02	170	1.59	394	1.17		
67	2.74	109	2.01	173	1.58	406	1.16		
68	2.71	110	2.00	175	1.57	420	1.15		
69	2.68	111	1.99	177	1.56	434	1.14		
70	2.66	112	1.98	180	1.55	450	1.13		
71	2.63	114	1.96	183	1.54	467	1.12		
72	2.61	115	1.95	185	1.53	485	1.11		
73	2.58	116	1.94	188	1.52	504	1.10		
74	2.56	117	1.93	191	1.51	525	1.09		
75	2.54	118	1.92	194	1.50	548	1.08		
76	2.51	119	1.91	197	1.49	573	1.07		
77	2.49	120	1.90	200	1.48	600	1.06		
78	2.47	121	1.89	203	1.47	630	1.05		
79	2.45	122	1.88	207	1.46	663	1.04		
80	2.43	124	1.87	210	1.45	700	1.03		
81	2.41	125	1.86	214	1.44	741	1.02		

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Hampton Falls

Industrial Building Area Size Adjustment Factors

Median Effective Area = 1100sf Fixed Site Cost Adjustment = 15%

Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.
52	4.00	98	2.54	146	1.98	246	1.52	786	1.06
53	3.99	99	2.52	147	1.97	250	1.51	825	1.05
54	3.93	100	2.50	149	1.96	254	1.50	868	1.04
55	3.87	101	2.49	150	1.95	258	1.49	917	1.03
56	3.82	102	2.47	151	1.94	262	1.48	971	1.02
57	3.77	103	2.45	153	1.93	266	1.47	1,031	1.01
58	3.71	104	2.44	154	1.92	270	1.46	1,100	1.00
59	3.67	105	2.42	156	1.91	275	1.45	1,179	0.99
60	3.62	106	2.41	157	1.90	280	1.44	1,269	0.98
61	3.57	107	2.39	159	1.89	284	1.43	1,375	0.97
62	3.53	108	2.38	160	1.88	289	1.42	1,500	0.96
63	3.48	109	2.37	162	1.87	295	1.41	1,650	0.95
64	3.44	110	2.35	163	1.86	300	1.40	1,833	0.94
65	3.40	111	2.34	165	1.85	306	1.39	2,062	0.93
66	3.36	112	2.32	167	1.84	311	1.38	2,357	0.92
67	3.33	113	2.31	168	1.83	317	1.37	2,750	0.91
68	3.29	114	2.30	170	1.82	324	1.36	3,300	0.90
69	3.25	115	2.29	172	1.81	330	1.35	4,125	0.89
70	3.22	116	2.27	174	1.80	337	1.34	5,500	0.88
71	3.19	117	2.26	176	1.79	344	1.33	8,250	0.87
72	3.15	118	2.25	177	1.78	351	1.32	16,500	0.86
73	3.12	119	2.24	179	1.77	359	1.31	100,000	0.85
74	3.09	120	2.23	181	1.76	367	1.30	200,000	0.8508
75	3.06	121	2.21	183	1.75	375	1.29	300,000	0.8506
76	3.03	122	2.20	185	1.74	384	1.28	400,000	0.8504
77	3.00	123	2.19	187	1.73	393	1.27	500,000	0.8503
78	2.97	124	2.18	190	1.72	402	1.26	600,000	0.8503
79	2.95	125	2.17	192	1.71	412	1.25	700,000	0.8502
80	2.92	126	2.16	194	1.70	423	1.24	800,000	0.8502
81	2.89	127	2.15	196	1.69	434	1.23	900,000	0.8502
82	2.87	128	2.14	199	1.68	446	1.22	1,000,000	0.8502
83	2.84	129	2.13	201	1.67	458	1.21		
84	2.82	130	2.12	204	1.66	471	1.20		
85	2.80	131	2.11	206	1.65	485	1.19		
86	2.77	132	2.10	209	1.64	500	1.18		
87	2.75	133	2.09	212	1.63	516	1.17		
88	2.73	134	2.08	214	1.62	532	1.16		
89	2.71	135	2.07	217	1.61	550	1.15		
90	2.69	136	2.06	220	1.60	569	1.14		
91	2.67	138	2.05	223	1.59	589	1.13		
92	2.65	139	2.04	226	1.58	611	1.12		
93	2.63	140	2.03	229	1.57	635	1.11		
94	2.61	141	2.02	232	1.56	660	1.10		
95	2.59	142	2.01	236	1.55	687	1.09		
96	2.57	143	2.00	239	1.54	717	1.08		
97	2.55	145	1.99	243	1.53	750	1.07		

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Hampton Falls

Manufactured Building Area Size Adjustment Factors

Median Effective Area = 250sf Fixed Site Cost Adjustment = 15%

Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.
12	4.00	39	1.82	67	1.41	129	1.14	1,875	0.87
13	3.84	40	1.79	68	1.40	134	1.13	3,750	0.86
14	3.62	41	1.77	69	1.39	139	1.12	100,000	0.85
15	3.43	42	1.75	71	1.38	144	1.11	200,000	0.8502
16	3.26	43	1.73	72	1.37	150	1.10	300,000	0.8501
17	3.12	44	1.71	74	1.36	156	1.09	400,000	0.8501
18	2.99	45	1.69	75	1.35	163	1.08	500,000	0.8501
19	2.87	46	1.67	77	1.34	170	1.07	600,000	0.8501
20	2.77	47	1.65	78	1.33	179	1.06	700,000	0.8501
21	2.67	48	1.63	80	1.32	187	1.05	800,000	0.8500
22	2.59	49	1.62	82	1.31	197	1.04	900,000	0.8500
23	2.51	50	1.60	83	1.30	208	1.03	1,000,000	0.8500
24	2.44	51	1.59	85	1.29	221	1.02		
25	2.38	52	1.57	87	1.28	234	1.01		
26	2.32	53	1.56	89	1.27	250	1.00		
27	2.26	54	1.55	91	1.26	268	0.99		
28	2.21	55	1.53	94	1.25	288	0.98		
29	2.16	56	1.52	96	1.24	313	0.97		
30	2.12	57	1.51	99	1.23	341	0.96		
31	2.07	58	1.50	101	1.22	375	0.95		
32	2.04	59	1.49	104	1.21	417	0.94		
33	2.00	60	1.48	107	1.20	469	0.93		
34	1.96	61	1.46	110	1.19	536	0.92		
35	1.93	63	1.45	114	1.18	625	0.91		
36	1.90	64	1.44	117	1.17	750	0.90		
37	1.87	65	1.43	121	1.16	937	0.89		
38	1.84	66	1.42	125	1.15	1,250	0.88		

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Code	Description
00	INVESTIG IN PROGRESS
11	NOT ASSESSD SEPARATE
12	SUBDIVIDED POST ASMT
13	IMPROVED POST SALE
14	IMPROVED POST ASMT
15	IMPRVMNT U/C AT ASMT
16	L/O ASMT - L/B SALE
17	L/B ASMT - L/O SALE
19	MULTI-TOWN PROPERTY
20	MPC-CANT SELL SEPRTL
21	MPC-CAN SELL SEPRTLY
22	INDETERMINATE PRICE
23	NO STAMP PER DEED
24	ABUTTER SALE
25	INSUFCNT MKT EXPOSUR
26	MINERAL RIGHTS ONLY
27	LESS THAN 100% INT
28	LIFE EST/DEFER 1YR+
29	PLOTAGE/ASMBL IMPACT
30	TIMESHARE
31	EASEMENT/BOATSLIPS
32	TIMBER RIGHTS
33	LNDLRD/TENANT SALE
34	PUBLIC UTIL GRNTR/E
35	GOVMT AGENCY GRNTR/E
36	REL/CHAR/EDU GRNTR/E
37	FINANCIAL CO GRNTR/E
38	FAMILY/RELAT GRNTR/E
39	DIVORCE PRTY GRNTR/E
40	BUSIN AFFIL GRNTR/E
41	GOV REL ENT/NHH/FNMA
43	SHORT SALE RQ 3RDPTY
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 COMMRCL SALE
67	UNK PERSONAL PROPRTY
69	LEASE W/ UNK TERMS
70	BUYR/SELR COST SHIFT
77	ASSMNT ENCUMBRANCES
80	SUBSID/ASSIST HOUSNG
81	ESTATE SALE/FDCY COV
82	DEED DATE TOO OLD
83	CEMETERY LOTS
87	XS LOCALE IN SAMPLE
88	XS PRP TYP IN SAMPLE
89	RESALE IN EQ PERIOD
90	RSA 79-A CURRENT USE
97	RSA 79-B CONSRV ESMT
98	SALE RELATD ASMT CHG
99	UNCLASSFYD EXCLUSION

SECTION 10

WATERFRONT, VIEW & BUILDING GRADE INFORMATION

A. WATERFRONT

B. VIEW REPORT

C. BUILDING GRADE REPORT

FOLLOWED BY PICTURE CATALOG

A. WATERFRONT

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

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

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

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

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

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.

HAMPTON FALLS RIVER BASE $25,000

13 parcels have access to or frontage on Hampton Falls River. Hampton Falls River is primarily marsh lands and sees a change in tide with limited recreational use. There is a municipal access at the end of Depot Road with limited parking available. **See Section 9 for Codes & Adjustments used.**

TAYLOR RIVER BASE $10,000

16 parcels have access to or frontage on Taylor River. Taylor River is a fresh water river with few areas for public to access. There is a walking bridge at the end of Old Stage Road with very limited parking and primarily used by residents living in the area. **See Section 9 for Codes & Adjustments used.**

WHITTIER POND **BASE $50,000**

11 parcels have access to or frontage on Whittier Pond. Whittier Pond shares frontage with residential properties as well as commercial properties which have access off Lafeyette Road. The pond offers recreational use and viewing pleasure to residentials properties who have access. There is no public access to the pond. **See Section 9 for Codes & Adjustments used.**

DUE TO LIMITED OR NO ACCESS TO WHITTIER POND, NO WATERFRONT PHOTOS ARE AVAILABLE. TAYLOR RIVER AND HAMPTON FALLS RIVER WERE BUT NOT ACCESSED BY AVITAR AND NO WATERFRONT PHOTO ARE AVAILABLE.

B. VIEWS

Views, by their nature are subjective. However, isn't buying and selling of real estate also subjective? Is it not all based on the likes and dislikes of the market? And, do we not all like and dislike differently?

While there are some subjective measures involved in buying and selling of real estate, a large portion of the purchase price is based on likes and dislikes and the emotion of the buyer and seller.

Like land and building values, the contributory value of a view is extracted from the actual sales data. If you review *Section 7*, you can see how these values are developed, when sales data is available. However, it is a known fact and part of historical sales data, that views can and do contribute to the total market value. The lack of sales data in any particular neighborhood of properties with views does not mean views have no contributing value but rather that the need for the use of historic data, experience and common sense must prevail.

Once various views are analyzed and the market contributory value extracted, the assessor can then apply that value whenever the same view occurs, similar to land and building values. That part is easy. It becomes more difficult when more or less substantial views or total different views are found in the town then were found in the sales data. When this occurs, the assessor, using all the sales data available, must then give an opinion of the value of the view. To assist in that process, the views are further defined by their width, depth, distance and subject matter as outlined in *Section 1. D*. Here experience and common sense play a large part in this process.

The following report of all views is provided, to show consistency in the application of views, as well as document the contributory value assessed in each one.

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

There are 9 out of 1,606 total properties that have views associated with them. Views of substantially greater degree, depth, width and subject matter were found during the field review, and while not all were represented by local sales, they were clearly of value and needed to be addressed. Comparing pictures of the sales to these properties and drawing upon our experience from surrounding areas, we developed an opinion of the contributory value of those views.

PROPERTIES WITH VIEWS WERE NOT PART OF DATA VERIFICATION AND PICTURES WERE NOT OBTAINED.

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.

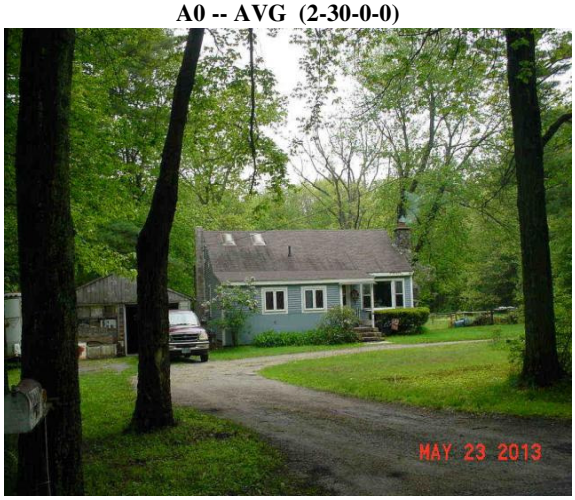
This is merely a guideline and a home's quality could be adjusted up or down for the presence (or lack of) the following: upgraded windows, gable or pitched roof, foundation or basement.

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.

A0 -- AVG (1-22-0-0)

A0 -- AVG (2-30-0-0)

A0 -- AVG (2-57-0-0)



A0 -- AVG (2-124-0-0)

A1 -- AVG+10 (2-26-0-0)

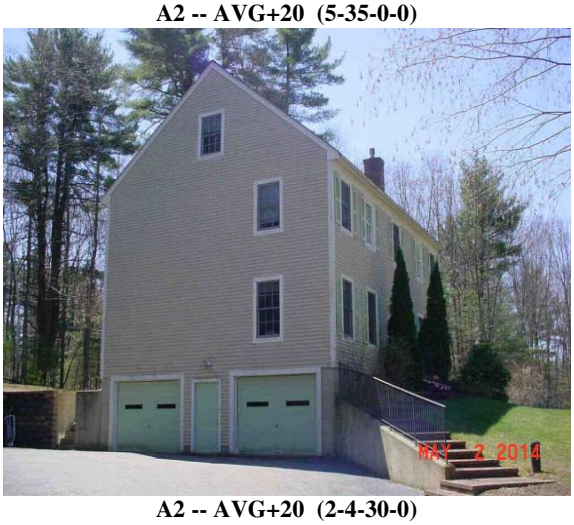
A1 -- AVG+10 (2-28-0-0)

A1 -- AVG+10 (1-63-0-0)

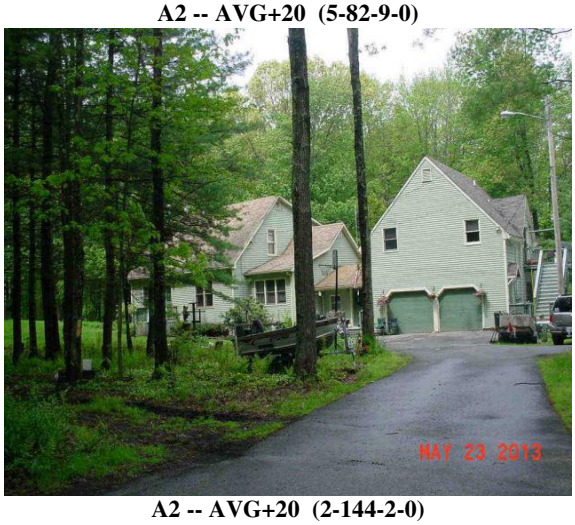
A1 -- AVG+10 (5-44-0-0)

A2 -- AVG+20 (5-35-0-0)

A2 -- AVG+20 (5-82-9-0)



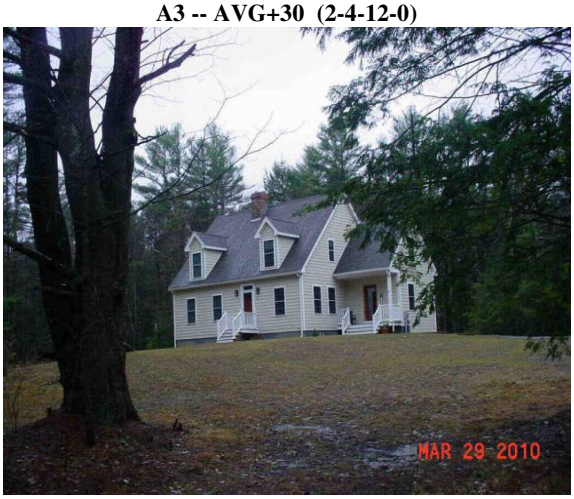
A2 -- AVG+20 (2-4-30-0)



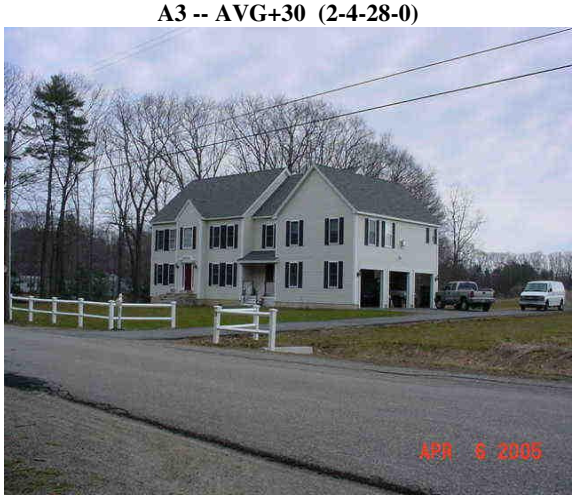
A2 -- AVG+20 (2-144-2-0)

A3 -- AVG+30 (2-4-12-0)

A3 -- AVG+30 (2-4-28-0)



A3 -- AVG+30 (5-43-3-0)



A3 -- AVG+30 (5-53-1-0)

A4 -- AVG+40 (6-5-1-0)

A4 -- AVG+40 (6-5-2-0)

A4 -- AVG+40 (4-17-2-0)

A4 -- AVG+40 (4-32-12-0)

A5 -- AVG+50 (1-53-3-0)

A5 -- AVG+50 (4-1-7-0)

A5 -- AVG+50 (4-2-4-0)

A5 -- AVG+50 (4-2-5-0)

A6 -- AVG+60 (2-82-4-0)

A6 -- AVG+60 (1-66-0-0)

A6 -- AVG+60 (4-58-1-0)

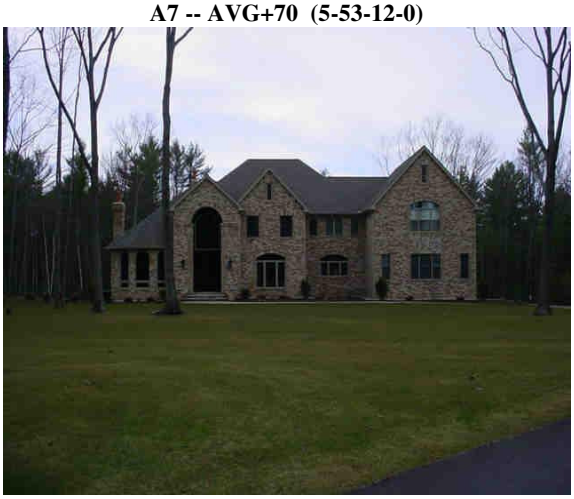
A6 -- AVG+60 (8-37-0-0)

A7 -- AVG+70 (4-73-3-0)

A7 -- AVG+70 (5-53-2-0)

A7 -- AVG+70 (5-53-12-0)

A7 -- AVG+70 (6-64-14-0)



A8 -- AVG+80 (6-64-21-0)

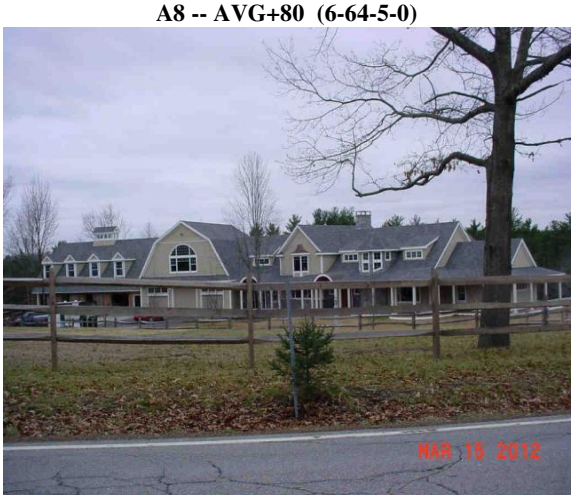
A8 -- AVG+80 (4-58-4-0)

A8 -- AVG+80 (4-39-0-0)

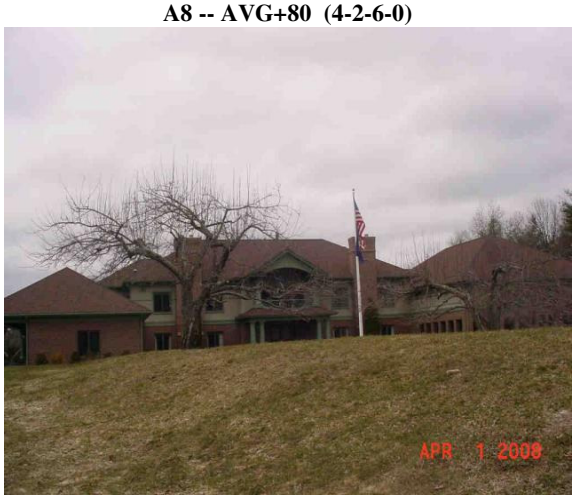
A8 -- AVG+80 (4-25-4-B)

A8 -- AVG+80 (6-64-5-0)

A8 -- AVG+80 (4-2-6-0)

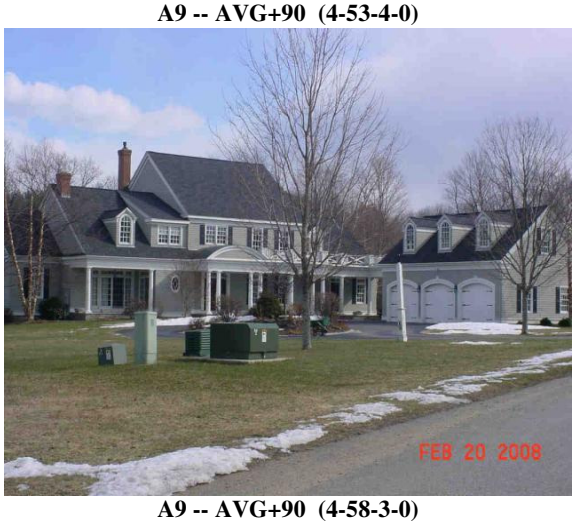


A9 -- AVG+90 (1-47-1-0)



A9 -- AVG+90 (4-53-4-0)

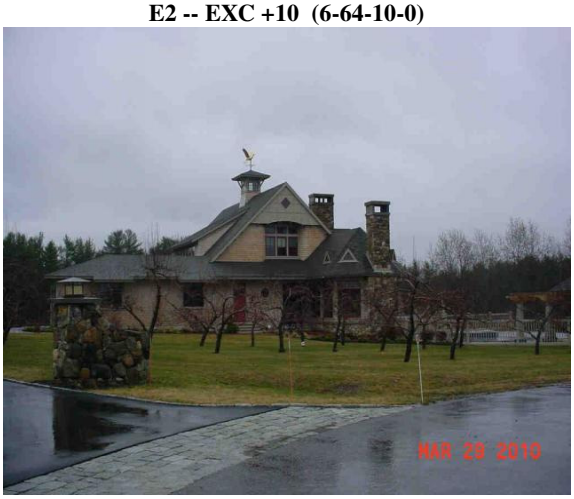
A9 -- AVG+90 (4-58-5-0)



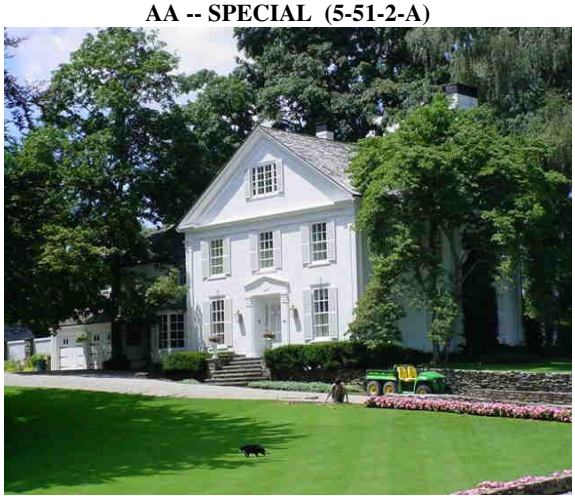
A9 -- AVG+90 (4-58-3-0)

E2 -- EXC +10 (6-64-10-0)

AA -- SPECIAL (5-51-2-A)



AA -- SPECIAL (5-51-14-0)



AA -- SPECIAL (4-67-0-0)

SECTION 11

PUBLIC UTILITY VALUATION

Avitar Associates of New England, Inc.

Municipal Services Company

PUBLIC UTILITY TRANSMISSION ASSETS ASSESSMENT REPORT For Town of Hampton Falls 2023

Utility: Unitil
Utility: PSNH dba Eversource
Utility: Northern Utilities
Utility: Nextera*
Utility: Mass Municipal*
Utility: Taunton Municipal Light*
Utility: Hudson Light & Power*
***Prior Settlement Agreement thru 2023**

Chad Roberge, Sr. Assessor
NH DRA Certified Assessor Supervisor

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

Avitar Associates of New England, Inc.

Municipal Services Company

September 1, 2023

Town of Hampton Falls
Board of Selectmen
1 Drinkwater Road
Hampton Falls, NH 03844

Re: Assessment of Your Public Utilities

Dear Board Members:

As Public Utility distribution assets are valued via the NH Legislative Formula commonly referred to as HB700 and not Market Value, they are not included in this Assessment Report. Only the Transmission assets are still assessed via an opinion of Market Value and therefore further detailed in the enclosed report Public Utilities Assessment Report.

The attached report is a complete review and explanation of my market value opinion as of 4/1/2023, as well as pertinent facts resulting in this opinion.

I have relied upon the data provided by the following identifying all their property in the town. No field data collection was undertaken by me or anyone from my office.

Utility: Unitil
Utility: Northern Utilities
Utility: Mass Municipal
Utility: Hudson Light & Power
Utility: PSNH dba Eversource
Utility: Nextera
Utility: Taunton Municipal

All assumptions and limiting conditions are identified in this report.

Sincerely,

Chad Roberge, Sr. Assessor
Avitar Associates of NE, Inc.

CR/sjc

PUBLIC UTILITY VALUATION

As New Hampshire law, HB700, dictates how all "distribution assets" of a public utility are to be assessed, all utilities are first classified and/or separated into three categories, as follows:

1. **Distribution Assets**
   All assets used to distribute and deliver the service to the user.

2. **Transmission Assets**
   These are assets used to send the power, water, gas or oil from generation point to point across state or country to a point wherein a distribution system takes over to deliver to the user.

3. **Generation Assets**
   As the name implies, this is all the assets used for generation and/or to create the service being transmitted elsewhere or distributed locally.

For the years of 2020 thru 2024, the law provides a phased in use of HB700. What this means is that in 2020, each municipality will use 80% of the 2018 MS-1 reported utility value plus 20% of the HB700 value. In 2021, each municipality will use 60% of the 2018 MS-1 reported utility value plus 40% of the HB700 value, then 40-60, 20-80 and in 2025 100% HB700 value. This applies only to the distribution assets of all public utilities.

Distribution assets will be valued based on HB700 which requires the assessor to annually combine 70% of the original cost and 30% of the netbook value for Electric and Oil or Gas Pipelines. That total is them multiplied by 1.03 for the use of the Public Right-of-Way, to arrive at the taxable value.

For public Water Utilities, HB700 requires the assessor to annually combine 25% of the original costs and 75% of the netbook value. That total is them multiplied by 1.03 for the use of the Public Right-of-Way, to arrive at the taxable value.

Transmission assets will be valued based on the Replacement Cost New approach to value using the original cost data and year in service provided by the utility and the use of Whitman, Requardt & Associates, LLP Handy-Whitman Index of Public Utility Construction Costs. This is a well-recognized authority in cost trending that uses data from across the country and is updated annually. It is proprietary and copy protected for which Avitar holds and maintains a license to use.

Generation assets will be valued by either the Income Approach to Value, if data is available or based on the Replacement Cost New approach to value using the original cost data and year in service provided by the utility and the use of Whitman, Requardt & Associates, LLP Handy-Whitman Index of Public Utility Construction Costs. This is a well-recognized authority in cost trending that uses data from across the country and is updated annually. It is proprietary and copy protected for which Avitar holds and maintains a license to use.

Or when possible, both approaches are used, with the assessor determining the final opinion of value being one or the other or a combination of both and noting such on the assessment record card.

Transmission & Generation Assets

Assumptions

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

Methodology – Replacement Cost New Less Depreciation

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

Towers – Reported Original Cost $150,000 Year in Service 1984
1984 Index = 233
2009 Base Year Index = 553
150,000 ÷ 2.33 = 64,377.68 x 5.53 = $356,008.57 Replacement Cost New
This replacement cost must then be depreciated for age.
If that depreciation was 59%, the value would be $356,008 x 41% Good = $145,964 or $146,000, rounded.

As all Public Utility distribution assets are now assessed via NH legislative formula and not market value, only Transmission assets are detailed further via the enclosed Assessment Report.

Objective

To determine the fair market value of the public utility transmission assets in your town for the following:

Utility Name: Unitil	Map/Lot: UT-1
Utility Name: PSNH dba Eversource	Map/Lot: UT-2
Utility Name: Northern Utilities Allied Gas	Map/Lot: UT-3
Utility Name: Nextera	Map/Lot: UT-19
Utility Name: Mass Municipal	Map/Lot: UT-20
Utility Name: Taunton Municipal	Map/Lot: UT-21
Utility Name: Hudson Light & Power	Map/Lot: UT-22

Fair Market Value

Market Value – Market value is the major focus of most real property appraisal assignments. Both economic and legal definitions of market value have been developed and refined. A current economic definition agreed upon by agencies that regulate federal financial institutions in the United States is: The most probable price (in terms of money) which a property should bring in a competitive and open market under all conditions requisite to a fair sale, the buyer and seller each acting prudently and knowledgeably, and assuming the price is not affected by undue stimulus. Implicit in this definition is the consummation of a sale as of a specified date and the passing of title from seller to buyer under conditions whereby: The buyer and seller are typically motivated.

Both parties are well informed or well advised, and acting in what they consider their best interests.

A reasonable time is allowed for exposure in the open market.

Payment is made in terms of cash in United States dollars or in terms of financial arrangements comparable thereto.

The price represents the normal consideration for the property sold unaffected by special or creative financing or sales concessions granted by anyone associated with the sale. As defined by the "Glossary for Property Appraisal and Assessment".

These are three accepted approaches to fair market value:

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

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

Highest & Best Use

A principle of appraisal and assessment requiring that each property be appraised as though it were being put to its most profitable use (highest possible present net worth), given probable legal, physical, and financial constraints. The principle entails first identifying the most appropriate market, and second, the most profitable use within the market.[1] As a legally

[1] Glossary for Property Appraisal and Assessment

permitted use required for the heath and wellbeing of the general public, the current use of the subject properties is estimated to be their highest and best use.

Comparable Sales Approach

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

Capitalized Income Approach

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

Replacement Cost Less Depreciation

This approach is based on the principal of substitution. It assumes that a prudent purchaser will pay no more for any real property then the cost of acquiring an equally desirable substitute. And, in this case, acquiring a substitute means determining the replacement cost and depreciating for age. This approach is very useful when confronted with unique properties such as Public Utility Companies, where no substitutes exist or arm's length sales exist. As such, to develop an opinion of market value for the property, one must develop what it would cost to replace it and then allow depreciation for age to arrive at a reasonable opinion of market value for the property that exists in that jurisdiction. This approach values what actually exists in the local jurisdiction.

As a rate of return of and on the investment is virtually guaranteed, as well as the fact that if any part is destroyed by accident or nature, it will be promptly rebuilt, as such this approach is very appropriate. Cost data and accurate age life depreciation data is readily available. Therefore, it is the most practical and accurate method of developing an opinion of market value in my judgment whether locally, statewide or even New England wide.

Age / Life depreciation data is readily available within the data of the utility companies themselves. As a rate of return is virtually guaranteed of and on the investment, the need for any type of economic depreciation is nullified in my opinion, because, while the rate of return is controlled and may be below general market investor desired returns at times, the risk inherent in normal investments has been removed as has normal market competition! As such, in my opinion, regulation is as positive, if not more positive, than the regulated rate of return is negative and no economic adjustment is needed. However, as repeated Superior and Supreme Court decisions have found in favor of some amount of economic depreciation, I have allowed some minor additional economic depreciation

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

"The cost approach is often the only method suitable for estimating the value of special purpose properties such as churches, funeral homes and schools. Similarly, in the case of residential properties, unique or highly individualized structure for which there are no effective market comparisons can frequently be appraised only by the Cost Approach." ***(Underline added for emphasis).*** **In the writers' opinion, public utilities clearly fall into this group.**

Assumptions & Limiting Conditions

1. The data provided by the local Public Utilities was a complete and accurate inventory for the Town.
2. No asset still in use will depreciate more than 80% despite actual age.
3. No item of the inventory should depreciate to zero value until it has failed.
4. As this is a highly regulated public utility, it is my opinion that I am limited to the use of only the Replacement Cost New Less Depreciation Approach to establish an opinion of market value as discussed on the prior pages of this report.
5. Non-Utility land, owned by the local Public Utilities is valued similarly to all other land in the town.

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

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

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

The original costs by classification were then trended forward from the original year, by using a nationally recognized utility cost trend manual, The Handy-Whitman Index of Public Utility Construction Costs, published annually by Whitman, Requardt & Associates, LLP, to arrive at the total replacement cost.
The average life expectancy, based on the data provide by other utilities varies by classification. The following is the depreciation schedule developed from the most recent data:

Electrical

Transmission Plant	1.65% Per Year =	60 Year Average Life
Trans Towers & Fixtures	1.65% Per Year =	60 Year Average Life
Trans Poles & Fixtures	1.65% Per Year =	60 Year Average Life
Trans Overhead Conductor	1.65% Per Year =	60 Year Average Life
Trans Underground Conduit	1.65% Per Year =	60 Year Average Life
Generation	2.00% Per Year=	50 Year Average Life

Gas

Transmission Plant	1.50% Per Year =	66.6 Year Average Life
Trans Structures & Improve	1.50% Per Year =	66.6 Year Average Life
Trans Mains	1.50% Per Year =	66.6 Year Average Life
Trans Meas & Reg Equip	1.50% Per Year =	66.6 Year Average Life
Productions	1.50% Per Year =	66.6 Year Average Life

Water

Transmission Tanks	3.00% Per Year =	33.3 Year Average Life
Trans Concrete Reservoir	2.00% Per Year =	50 Year Average Life
Tans Mains	2.00% Per Year =	50 Year Average Life

Max Depreciation – All Utility Categories is 80%

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

Public Right of Way (PRW) & Utilities Valuation

PRW

Assumptions

a.) DOT miles of road to be accurate and complete.
b.) Data provided by companies to be accurate and complete.
c.) Width of Public Right-of-Way (PRW) to be 10 feet.
d.) Linear feet of PRW used x 10 feet width ÷ 43,560 = acres. Value of PRW acre = average 1 acre residential site x 10% of right of way value x .25% for shape & limited use. Example: $40,000 residential site value x 10% right of way value x .25% (-75% limited use) limited use = $1,000.

Final Opinion of Market Value 4/1/2023

Utility: Unitil	**Map/Lot: UT-1**	**Value: $7,857,100**
Utility: PSNH dba Eversource	**Map/Lot: UT-2**	**Value: $577,400**
Utility: Northern Utilities Allied Gas	**Map/Lot: UT-3**	**Value: $142,100**
Utility: Nextera	**Map/Lot: UT-3**	**Value: $557,600***
Utility: Mass Municipal	**Map/Lot: UT-20**	**Value: $73,300***
Utility: Taunton Municipal	**Map/Lot: UT-21**	**Value: $600***
Utility: Hudson Light & Power	**Map/Lot: UT-22**	**Value: $500***

*Prior Settlement Agreement thru 2023

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

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

Once the final values are established, the Towns prior year Median Equalization Ratio is applied to arrive at the final assessment. This ensures all of the utility assets, distribution, transmission and generation are equitably assessed, as by law the distribution assets are required to be equalized in that manner. Even in a revaluation year, the prior year ratio should be used and not the assumed 100% of the revaluation update year in our opinion as that would result in the equalization ratio 100% being used two years in a row, once in the year of the revaluation and again in the following year when you then apply the prior year ratio.

Certification (Resume Located on Page 3)

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

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

Chad Roberge,
DRA Certified Real Property Assessor Supervisor,
Avitar Associates, Inc.

PA-81

ELECTRIC UTILITY COMPANY REPORT OF UTILITY COMPANY ASSETS

TO BE FILED BY ALL ELECTRIC DISTRIBUTION COMPANIES ANNUALLY BY MAY 1ST

(See RSA 72:8-d: N.H. Admin Rule Rev 1907

CURRENT TAX YEAR: **2023**

HAMPTON FALLS, NH
Municipality

DATED
8/15/2023

A. COMPANY INFORMATION:

Name of Uitlity Company	**Unitil Energy Systems, Inc**
Name of Owner:	
Business Adress:	6 Liberty Lan West Hampton, nh 03842
Billing Address (if different):	
Authorized Agent Name & Title:	Jonathan A. Giegerich Tax Manager
Agents Phone Number:	605-772-0557
Agents E-mail:	giegerichj@unitil.com

B.SUMMARY. SEE 72:8-D, VI(a). Lines 1(a), 3(b) and 4(b) to be completed by Assessing Officials.

	Utility Company Assets (a)	Formula (b)	Value (c)
(1) Final Locally Assessed Value 2018	4,409,514		
(2) 2018 Adjustment (sec. D, line 7(c)	1,356,317		
(3) TAX YEAR 2018 (add lines 1and 2)	5,765,831	**20%**	1,153,166
(4) CURRENT TAX YEAR (sec. C, line 5(c))	8,379,920	**80%**	6,703,936
(5) CURRENT YEAR VALUE OF UTILITY COMPANY ASSETS (add lines (3)(c) and (4)(c))			**7,857,102**

C. CURRENT TAX YEAR. *See RSA 72:8-d, ii(c)*

	Utility Company ssets (a)	Formula (b)	Value (c)
(1) Original Cost (sec E, line 24(b))	9,177,533	**70%**	6,424,273
(2) Net Book Value (sec E, line 24(d))	5,705,237	**30%**	1,711,571
		(3) Weighted Average (add lines (1)(c) and (2)(c))	8,135,844
(4) Public Rights of Way Assessment (multiply line (3)(c) by line (4)(b))		**3%**	244,075
		(5) TOTAL (add lines (3)(c) and (4)(c))	8,379,920

D. TAX YEAR 2018 ADJUSTMENT. See RSA 72:8-d, VI(a)(5).

	Original Costs (a)	Net Book Value (b)	Weighted Average (c)
(1) Current Tax Year (sec E, line 24)	9,177,533	5,705,237	
(2) Tax Year 2018 (Form PA-84-4, line 8)	7,661,544	4,853,168	
(3) Change (subtract line 2 from line 1)	1,515,989	852,069	
(4) RSA 72:8-d, II(a)(1) Formula	**70%**	**30%**	
(5) Adjustment (multiply line 3 by line4)	1,061,192	255,621	1,316,813
)6) Public Rights of Way (multiply line (5)(c) by line (6)(b))		**3%**	39,504
		(7) TOTAL (add lines (5)(c) and (6)(c))	1,356,317

ADDITIONAL NOTES

0

0

FINAL ASSESSMENT MUST BE EQUALIZED BY THE PRIOR YEAR RATIO EVEN IN REVALUATION YEARS

	PR YR RATIO				
DISTRIBUTION ASSESSMENT:	**1.000**	**7,857,102**		**FINAL ASSESSMENT:**	$7,857,100
TRANMISSION ASSESSMENT:	**1.000**			**FINAL ASSESSMENT:**	$0
CROSS COUNTRY EASESMENTS:	**ACRES=**	**0**	**$/ACRE**	**$3,000**	$0
		FINAL TOTAL ASSESSMENT=			**$7,857,100**

OWNER INFORMATION

UNITIL

6 LIBERTY LN WEST

HAMPTON, NH 03842-1720

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
09/28/2004	0000	0000	U V 99		

PICTURE

LISTING HISTORY

08/15/20	THUC	
04/17/14	TA45	CHANGE VALUE
10/07/13	TA45	CHANGE VALUE
07/31/12	ES45	CHANGE VALUE
09/16/11	ES45	CHANGE VALUE
04/17/09	ES01	1VISIT
07/10/08	ES01	1VISIT
09/28/04	ES	

NOTES

TRANS & PLANT 2013=DRA VAL 2016 NET BOOK FROM INVENTORY SUPPLIED* $4538639 TRANS & $27244 GAS PLANT 2017 GAS PLAN $60,013 PER PA 28 TRANSMISSION $4,626,976* 2019 TRANSMISSION PER PA-28 4623201, GAS PLANT $80227* 2020 VALUE PER RSA 72:8-D

EXTRA FEATURES VALUATION

Feature Type	Units	Lngth x Width	Size Adj	Rate	Cond	Market Value	Notes
UTILITY-DISTRIBUTION	7,857,100		100	1.00	100	7,857,100	
						7,857,100	

MUNICIPAL SOFTWARE BY AVITAR

HAMPTON FALLS ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2021	$ 0	$ 5,324,600	$ 0
		Parcel Total: $ 5,324,600	
2022	$ 0	$ 5,275,200	$ 0
		Parcel Total: $ 5,275,200	
2023	**$ 0**	**$ 7,857,100**	**$ 0**
		Parcel Total: $ 7,857,100	

LAND VALUATION

Zone: AGRI/RESIDENTIAL **Minimum Acreage:** 2.00 **Minimum Frontage:** 250 **Site:** AVERAGE **Driveway:** **Road:**

Land Type UTILITY-ELEC **Neighborhood:** E

0 ac

LAST REVALUATION: 2023

Cond	Ad Valorem	SPI	R	Tax Value	Notes

PICTURE	OWNER	TAXABLE DISTRICTS	BUILDING DETAILS
	UNITIL 6 LIBERTY LN WEST HAMPTON, NH 03842-1720	**District** **Percentage**	Model: Roof: Ext: Int: Floor: Heat: Bedrooms: Baths: Fixtures: Extra Kitchens: Fireplaces: A/C: Generators: Quality: Com. Wall: Stories: Base Type:

PERMITS

Date	Permit ID	Permit Type	Notes

BUILDING SUB AREA DETAILS

2023 BASE YEAR BUILDING VALUATION

Year Built:
Condition For Age: %
Physical:
Functional:
Economic:
Temporary:
%

AVITAR ASSOCIATES OF NEW ENGLAND INC.

Utility Valuation Report Listing

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

UTILITY NAME: HAMPTON FALLS PSNH-TRANS 2023

UTILITY VALUATION YEAR: 2023

E354 TRANS, TOWERS & FIXTURES

Year In	Units	Original Cost	Replacement Cost	Depreciation	Factor	Assessment Value
1980	1	$ 329,884	$ 1,300,831	% 0.71		$ 377,892
E354 Subtotals:	**1**	**$ 329,884**	**$ 1,300,831**			**$ 377,892**

E355 TRANS, POLES & FIXTURES

Year In	Units	Original Cost	Replacement Cost	Depreciation	Factor	Assessment Value
2019	1	$ 22,173	$ 25,273	% 0.07		$ 23,605
E355 Subtotals:	**1**	**$ 22,173**	**$ 25,273**			**$ 23,605**

E356 TRANS, OVER CONDUCT & DE

Year In	Units	Original Cost	Replacement Cost	Depreciation	Factor	Assessment Value
1980	1	$ 159,470	$ 790,280	% 0.71		$ 229,576
E356 Subtotals:	**1**	**$ 159,470**	**$ 790,280**			**$ 229,576**

GRAND TOTALS FOR HAMPTON FALLS PSNH-TRANS 2023:

		$ 511,527	**$ 2,116,384**			**$ 631,100**
				Economic		**0.9000**
						$ 568,000

PA-81

ELECTRIC UTILITY COMPANY REPORT OF UTILITY COMPANY ASSETS

TO BE FILED BY ALL ELECTRIC DISTRIBUTION COMPANIES ANNUALLY BY MAY 1ST
(See RSA 72:8-d: N.H. Admin Rule Rev 1907

CURRENT TAX YEAR: **2023**

HAMPTON FALLS, NH
Municipality

DATED
8/31/2023

A. COMPANY INFORMATION:

Name of Uitlity Company	**Public Service Co of NH dba Eversource**
Name of Owner:	
Business Adress:	PO Box 270 Hartford, CT 06141
Billing Address (if different):	
Authorized Agent Name & Title:	Richard Heitz, Tax Manager or Nancy Cadwallader, Senor Tax Accountant
Agents Phone Number:	860-665-2746 0r 860-665-2323
Agents E-mail:	richard.heitz@eversource.com or nancy.cadwallader@eversource.com

B.SUMMARY. SEE 72:8-D, VI(a). Lines 1(a), 3(b) and 4(b) to be completed by Assessing Officials.

	Utility Company Assets (a)	Formula (b)	Value (c)
(1) Final Locally Assessed Value 2018	**28,118**		
(2) 2018 Adjustment (sec. D, line 7(c)	-151		
(3) TAX YEAR 2018 (add lines 1and 2)	27,967	**20%**	5,593
(4) CURRENT TAX YEAR (sec. C, line 5(c))	4,723	**80%**	3,779
(5) CURRENT YEAR VALUE OF UTILITY COMPANY ASSETS (add lines (3)(c) and (4)(c))			**9,372**

C. CURRENT TAX YEAR. See RSA 72:8-d, ii(c)

	Utility Company ssets (a)	Formula (b)	Value (c)
(1) Original Cost (sec E, line 24(b))	5,302	**70%**	3,711
(2) Net Book Value (sec E, line 24(d))	2,915	**30%**	875
		(3) Weighted Average (add lines (1)(c) and (2)(c))	4,586
(4) Public Rights of Way Assessment (multiply line (3)(c) by line (4)(b))		**3%**	138
		(5) TOTAL (add lines (3)(c) and (4)(c))	4,723

D. TAX YEAR 2018 ADJUSTMENT. See RSA 72:8-d, VI(a)(5).

	Original Costs (a)	Net Book Value (b)	Weighted Average (c)
(1) Current Tax Year (sec E, line 24)	5,302	2,915	
(2) Tax Year 2018 (Form PA-84-4, line 8)	5,302	3,405	
(3) Change (subtract line 2 from line 1)	0	-490	
(4) RSA 72:8-d, II(a)(1) Formula	**70%**	**30%**	
(5) Adjustment (multiply line 3 by line4)	0	-147	-147
)6) Public Rights of Way (multiply line (5)(c) by line (6)(b))		**3%**	-4
		(7) TOTAL (add lines (5)(c) and (6)(c))	-151

ADDITIONAL NOTES

0
0

FINAL ASSESSMENT MUST BE EQUALIZED BY THE PRIOR YEAR RATIO EVEN IN REVALUATION YEARS

	PR YR RATIO				
DISTRIBUTION ASSESSMENT:	**1.000**	**9,372**		**FINAL ASSESSMENT:**	$9,400
TRANMISSION ASSESSMENT:	**1.000**	**568,000**		**FINAL ASSESSMENT:**	$568,000
CROSS COUNTRY EASESMENTS:	**ACRES=**	**0.000**	**$/ACRE**	**$3,000**	$0
		FINAL TOTAL ASSESSMENT=			**$577,400**

OWNER INFORMATION

PUBLIC SERVICE CO OF NH

PO BOX 330

MANCHESTER, NH 03105-0330

SALES HISTORY

Date	Book	Page	Type	Price	Grantor

PICTURE

LISTING HISTORY

08/11/20	THUC	
04/21/14	TA45	CHANGE VALUE
10/07/13	TA45	CHANGE VALUE
08/21/12	ES43	CHANGE REINSPECTION R
09/16/11	ES45	CHANGE VALUE
07/16/08	ES07	MEASUR/INF/DR INFO TAKEN /
09/01/05	ES07	MEASUR/INF/DR INFO TAKEN /
09/30/02	ES	

NOTES

P S NH TRANSMISSION LINES/ROWS/ TOWERS/FIXTURES/ETC THIS PARCEL INCLUDES FORMR MAP M L11 (1 AC);MAP ML12(10AC);MAP 3 L22 (2.50AC) ;MAP3 L44 (3.5AC);MAP 3L117 (1AC);MAP 3 L143 (6AC); 2016 VALUE FROM PA-28* 2020 ASSESSED PER RSA 72:8-D USING MOST RECENT CERTIFIED DRA VALUES*

EXTRA FEATURES VALUATION

Feature Type	Units	Lngth x Width	Size Adj	Rate	Cond	Market Value	Notes
UTILITY-DISTRIBUTION	9,400		100	1.00	100	9,400	2022
UTILITY-TRANSMISSION	568,000		100	1.00	100	568,000	2022
						577,400	

MUNICIPAL SOFTWARE BY AVITAR

HAMPTON FALLS ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2021	$ 0	$ 504,600	$ 23,000
		Parcel Total:	$ 527,600
2022	$ 0	$ 464,000	$ 23,000
		Parcel Total:	$ 487,000
2023	**$ 0**	**$ 577,400**	**$ 412,000**
		Parcel Total:	**$ 989,400**

LAND VALUATION

LAST REVALUATION: 2023

Zone: AGRI/RESIDENTIAL **Minimum Acreage:** 2.00 **Minimum Frontage:** 250 **Site:** UND CLEAR **Driveway:** UNDEVELOPED **Road:** UNDEVELOPED

Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
UTILITY-ELEC	2.000 ac	300,000	E	100	97	95	90	90 -- ROLLING	100	223,900	0	N	223,900	
UTILITY-ELEC	22.000 ac	x 10,000	X	95				90 -- ROLLING	100	188,100	0	N	188,100	
	24.000 ac									412,000			**412,000**	

PICTURE	OWNER	TAXABLE DISTRICTS	BUILDING DETAILS
	PUBLIC SERVICE CO OF NH PO BOX 330 MANCHESTER, NH 03105-0330	**District** **Percentage**	Model: Roof: Ext: Int: Floor: Heat: Bedrooms: Baths: Fixtures: Extra Kitchens: Fireplaces: A/C: Generators: Quality: Com. Wall: Stories: Base Type:

PERMITS

Date	Permit ID	Permit Type	Notes

BUILDING SUB AREA DETAILS

2023 BASE YEAR BUILDING VALUATION

Year Built:
Condition For Age: %
Physical:
Functional:
Economic:
Temporary:
%

PA-82

GAS UTILITY COMPANY REPORT OF UTILITY COMPANY ASSETS

TO BE FILED BY ALL GAS DISTRIBUTION COMPANIES ANNUALLY BY MAY 1ST
(See RSA 72:8-d: N.H. Admin Rule Rev 1907

CURRENT TAX YEAR: **2023**

HAMPTON FALLS, NH
Municipality

DATE
8/16/2023

A. COMPANY INFORMATION:

Name of Uitlity Company	**Northern Utilities Inc**
Name of Owner:	
Business Adress:	6 Liberty Land West Hampton, nh 03842
Billing Address (if different):	
Authorized Agent Name & Title:	Jonathan A. Geigerich Tax Manager
Agents Phone Number:	603-772-0775
Agents E-mail:	giegerihj@unitil.com

B.SUMMARY. SEE 72:8-D, VI(a). Lines 1(a), 3(b) and 4(b) to be completed by Assessing Officials.

	Utility Company Assets (a)	Formula (b)	Value (c)
(1) Final Locally Assessed Value 2018	28,541		
(2) 2018 Adjustment (sec. D, line 7(c)	86,017		
(3) TAX YEAR 2018 (add lines 1and 2)	114,558	**40%**	45,823
(4) CURRENT TAX YEAR (sec. C, line 5(c))	160,430	**60%**	96,258
(5) CURRENT YEAR VALUE OF UTILITY COMPANY ASSETS (add lines (3)(c) and (4)(c))			**142,081**

C. CURRENT TAX YEAR. See RSA 72:8-d, ii(c)

	Utility Company ssets (a)	Formula (b)	Value (c)
(1) Original Cost (sec E, line 24(b))	167,938	**70%**	117,557
(2) Net Book Value (sec E, line 24(d))	127,336	**30%**	38,201
		(3) Weighted Average (add lines (1)(c) and (2)(c))	155,757
(4) Public Rights of Way Assessment (multiply line (3)(c) by line (4)(b))		**3%**	4,673
		(5) TOTAL (add lines (3)(c) and (4)(c))	160,430

D. TAX YEAR 2018 ADJUSTMENT. See RSA 72:8-d, VI(a)(5).

	Original Costs (a)	Net Book Value (b)	Weighted Average (c)
(1) Current Tax Year (sec E, line 24)	167,938	127,336	
(2) Tax Year 2018 (Form PA-84-4, line 8)	79,436	55,467	
(3) Change (subtract line 2 from line 1)	88,502	71,869	
(4) RSA 72:8-d, II(a)(1) Formula	**70%**	**30%**	
(5) Adjustment (multiply line 3 by line4)	61,951	21,561	83,512
)6) Public Rights of Way (multiply line (5)(c) by line (6)(b))		**3%**	2,505
		(7) TOTAL (add lines (5)(c) and (6)(c))	**86,017**

ADDITIONAL NOTES

0
0

FINAL ASSESSMENT MUST BE EQUALIZED BY THE PRIOR YEAR RATIO EVEN IN REVALUATION YEARS

	PR YR RATIO				
DISTRIBUTION ASSESSMENT:	**1.000**	**142,081**		**FINAL ASSESSMENT:**	$142,100
TRANMISSION ASSESSMENT:	**1.000**			**FINAL ASSESSMENT:**	$0
CROSS COUNTRY EASESMENTS:	**ACRES=**	**0**	**$/ACRE**	**$3,000**	$0
		FINAL TOTAL ASSESSMENT=			**$142,100**

OWNER INFORMATION

NORTHERN UNITIL INC ALLIED GAS

6 LIBERTY LN WEST

HAMPTON, NH 03842

SALES HISTORY

Date	Book	Page	Type	Price	Grantor

PICTURE

LISTING HISTORY

08/11/20	THUC	
04/17/14	TA45	CHANGE VALUE
10/15/13	TA45	CHANGE VALUE
07/31/12	ES45	CHANGE VALUE
09/16/11	ES45	CHANGE VALUE
07/10/08	ES01	1VISIT
09/14/06	ES07	MEASUR/INF/DR INFO TAKI
09/01/05	ES07	MEASUR/INF/DR INFO TAKI

NOTES

5400LF OF 4 GAS TRANS ORIG COST $7928 IN 1967 2013 VAL=DRA* 2020 VALUE BASED ON RSA 72:8-D*

EXTRA FEATURES VALUATION

Feature Type	Units	Lngth x Width	Size Adj	Rate	Cond	Market Value	Notes
UTILITY-DISTRIBUTION	142,100		100	1.00	100	142,100	
						142,100	

MUNICIPAL SOFTWARE BY AVITAR

HAMPTON FALLS ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2021	$ 0	$ 91,500	$ 0
		Parcel Total: $ 91,500	
2022	$ 0	$ 127,600	$ 0
		Parcel Total: $ 127,600	
2023	**$ 0**	**$ 142,100**	**$ 0**
		Parcel Total: $ 142,100	

LAND VALUATION

Zone: AGRI/RESIDENTIAL **Minimum Acreage:** 2.00 **Minimum Frontage:** 250 **Site:** AVERAGE **Driveway:** **Road:**

Land Type UTILITY-GAS **Neighborhood:** E

0 ac

Cond Ad Valorem SPI R Tax Value Notes

LAST REVALUATION: 2023

PICTURE	OWNER	TAXABLE DISTRICTS	BUILDING DETAILS
	NORTHERN UNITIL INC ALLIED GAS 6 LIBERTY LN WEST HAMPTON, NH 03842	**District** **Percentage**	Model: Roof: Ext: Int: Floor: Heat: Bedrooms: Baths: Fixtures: Extra Kitchens: Fireplaces: A/C: Generators: Quality: Com. Wall: Stories: Base Type:

PERMITS

Date	Permit ID	Permit Type	Notes

BUILDING SUB AREA DETAILS

2023 BASE YEAR BUILDING VALUATION

Year Built:
Condition For Age: %
Physical:
Functional:
Economic:
Temporary:
%

OWNER INFORMATION

NEXTERA ENERGY SEABROOK LLC
PROPERTY TAX-PSX/JB
700 UNIVERSE BLVD

JUNO BEACH, FL 33408

SALES HISTORY

Date	Book	Page	Type	Price	Grantor

PICTURE

LISTING HISTORY

08/10/17	TH45	CHANGE VALUE / USED DR
04/18/17	TH44	NO CHANGE REINSPECT
05/16/16	TH24	UC NO CHANGE / INVENTOF
05/13/14	TA45	CHANGE VALUE
10/07/13	TA45	CHANGE VALUE
07/31/12	ES45	CHANGE VALUE
04/01/08	ES01	1VISIT
09/14/06	ES07	MEASUR/INF/DR INFO TAKI

NOTES

VALUE INC % INTOF MASS MUNICIPAL WHOLE- SALE;TAUNTON MUNICIPAL LIGHTING;HUDSON LIGHT & POWER &NEXTERA=FORMR LOTS UT10 UT14 &UT15*ALSO INC FORMR M2L129(30.5AC) & FRMR M2L122(166.6AC)(M2L122 INCLUDED M2L122-7AC;M2L126-21AC;M2L127-7AC;M2L 130-8AC;M2L131;-5AC;M2L138-6AC;M2L142-3A M3L112-7AC;L116-4AC;L119-3AC;L121-3AC; ;L127-2.5AC;L128-3.5AC ETC-SEE FORMR M2 L122PRC FOR COMPLT DETAIL*SEABROOK STATION*SEPERATE PILOT 2014

EXTRA FEATURES VALUATION

Feature Type	Units	Lngth x Width	Size Adj	Rate	Cond	Market Value	Notes
UTILITY NEXTERA	1		100	557,600.00	100	557,600	
						557,600	

MUNICIPAL SOFTWARE BY AVITAR

HAMPTON FALLS ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2021	$ 0	$ 557,600	$ 0
		Parcel Total: $ 557,600	
2022	$ 0	$ 557,600	$ 0
		Parcel Total: $ 557,600	
2023	**$ 0**	**$ 557,600**	**$ 0**
		Parcel Total: $ 557,600	

LAND VALUATION

Zone: AGRI/RESIDENTIAL **Minimum Acreage:** 2.00 **Minimum Frontage:** 250 **Site:** AVERAGE **Driveway:** **Road:**

LAST REVALUATION: 2023

Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
UTILITY-ELEC	2.000 ac	300,000	E	100	100	100	100	90 -- ROLLING	0	0	0	N	0	
UTILITY-ELEC	195.100 ac	x 10,000	X	72				90 -- ROLLING	0	0	0	N	0	MARSH & LL
	197.100 ac									0			**0**	

PICTURE

OWNER

NEXTERA ENERGY SEABROOK LLC
PROPERTY TAX-PSX/JB
700 UNIVERSE BLVD

JUNO BEACH, FL 33408

TAXABLE DISTRICTS

District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes

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

2023 BASE YEAR BUILDING VALUATION

Year Built:
Condition For Age: %
Physical:
Functional:
Economic:
Temporary:
%

OWNER INFORMATION

MASS MUNICIPAL WHOLESALE ELECTR

327 MOODY ST

LUDLOW, MA 01056

SALES HISTORY

Date	Book	Page	Type	Price	Grantor

PICTURE

LISTING HISTORY

NOTES

SEE UT-19 FOR DETAILS

EXTRA FEATURES VALUATION

Feature Type	Units	Lngth x Width	Size Adj	Rate	Cond	Market Value	Notes
UTIL MASS MUNICIPAL	1		100	73,300.00	100	73,300	
						73,300	

MUNICIPAL SOFTWARE BY AVITAR

HAMPTON FALLS ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2021	$ 0	$ 73,300	$ 0
		Parcel Total: $ 73,300	
2022	$ 0	$ 73,300	$ 0
		Parcel Total: $ 73,300	
2023	**$ 0**	**$ 73,300**	**$ 0**
		Parcel Total: $ 73,300	

LAND VALUATION

Zone: BUSINESS DIST SOUTH **Minimum Acreage:** 1.00 **Minimum Frontage:** 150 **Site:** AVERAGE **Driveway:** GRAVEL/DIRT **Road:**

Land Type UTILITY-ELEC **Neighborhood:** D

0 ac

LAST REVALUATION: 2023

Cond	Ad Valorem	SPI	R	Tax Value	Notes

PICTURE

OWNER

MASS MUNICIPAL WHOLESALE ELE

327 MOODY ST

LUDLOW, MA 01056

TAXABLE DISTRICTS

District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes

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

2023 BASE YEAR BUILDING VALUATION

Year Built:
Condition For Age: %
Physical:
Functional:
Economic:
Temporary:
%

OWNER INFORMATION

TAUNTON MUNICIPAL LIGHT PLANT

55 WEIR ST
PO BOX 870
TAUNTON , MA 02780

SALES HISTORY

Date	Book	Page	Type	Price	Grantor

PICTURE

LISTING HISTORY

NOTES

SEE UT-19 FOR DETAILS

EXTRA FEATURES VALUATION

Feature Type	Units	Lngth x Width	Size Adj	Rate	Cond	Market Value	Notes
TAUNTON MUNICPL LITE	1		100	634.00	100	634	
						600	

MUNICIPAL SOFTWARE BY AVITAR

HAMPTON FALLS ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2021	$ 0	$ 600	$ 0
		Parcel Total:	$ 600
2022	$ 0	$ 600	$ 0
		Parcel Total:	$ 600
2023	**$ 0**	**$ 600**	**$ 0**
		Parcel Total:	**$ 600**

LAND VALUATION

Zone: BUSINESS DIST SOUTH **Minimum Acreage:** 1.00 **Minimum Frontage:** 150 **Site:** **Driveway:** **Road:**

Land Type UTILITY-ELEC **Neighborhood:** E

Cond	Ad Valorem	SPI	R	Tax Value	Notes

0 ac

LAST REVALUATION: 2023

PICTURE

OWNER

TAUNTON MUNICIPAL LIGHT PLAN

55 WEIR ST
PO BOX 870
TAUNTON , MA 02780

TAXABLE DISTRICTS

District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes

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

2023 BASE YEAR BUILDING VALUATION

Year Built:
Condition For Age: %
Physical:
Functional:
Economic:
Temporary:
%

OWNER INFORMATION

HUDSON LIGHT AND POWER

49 FOREST AVE

HUDSON , MA 01749

SALES HISTORY

Date	Book	Page	Type	Price	Grantor

PICTURE

LISTING HISTORY

NOTES

SEE UT-19 FOR DETAILS

EXTRA FEATURES VALUATION

Feature Type	Units	Lngth x Width	Size Adj	Rate	Cond	Market Value	Notes
HUDSN LITE & PWR	1		100	489.00	100	489	
						500	

MUNICIPAL SOFTWARE BY AVITAR

HAMPTON FALLS ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2021	$ 0	$ 500	$ 0
		Parcel Total:	$ 500
2022	$ 0	$ 500	$ 0
		Parcel Total:	$ 500
2023	**$ 0**	**$ 500**	**$ 0**
		Parcel Total:	**$ 500**

LAND VALUATION

Zone: BUSINESS DIST SOUTH **Minimum Acreage:** 1.00 **Minimum Frontage:** 150 **Site:** **Driveway:** **Road:**

Land Type UTILITY-ELEC **Neighborhood:** E

Cond	Ad Valorem	SPI	R	Tax Value	Notes

0 ac

LAST REVALUATION: 2023

PICTURE

OWNER

HUDSON LIGHT AND POWER

49 FOREST AVE

HUDSON , MA 01749

TAXABLE DISTRICTS

District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes

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

2023 BASE YEAR BUILDING VALUATION

Year Built:
Condition For Age: %
Physical:
Functional:
Economic:
Temporary:
%

Town Of

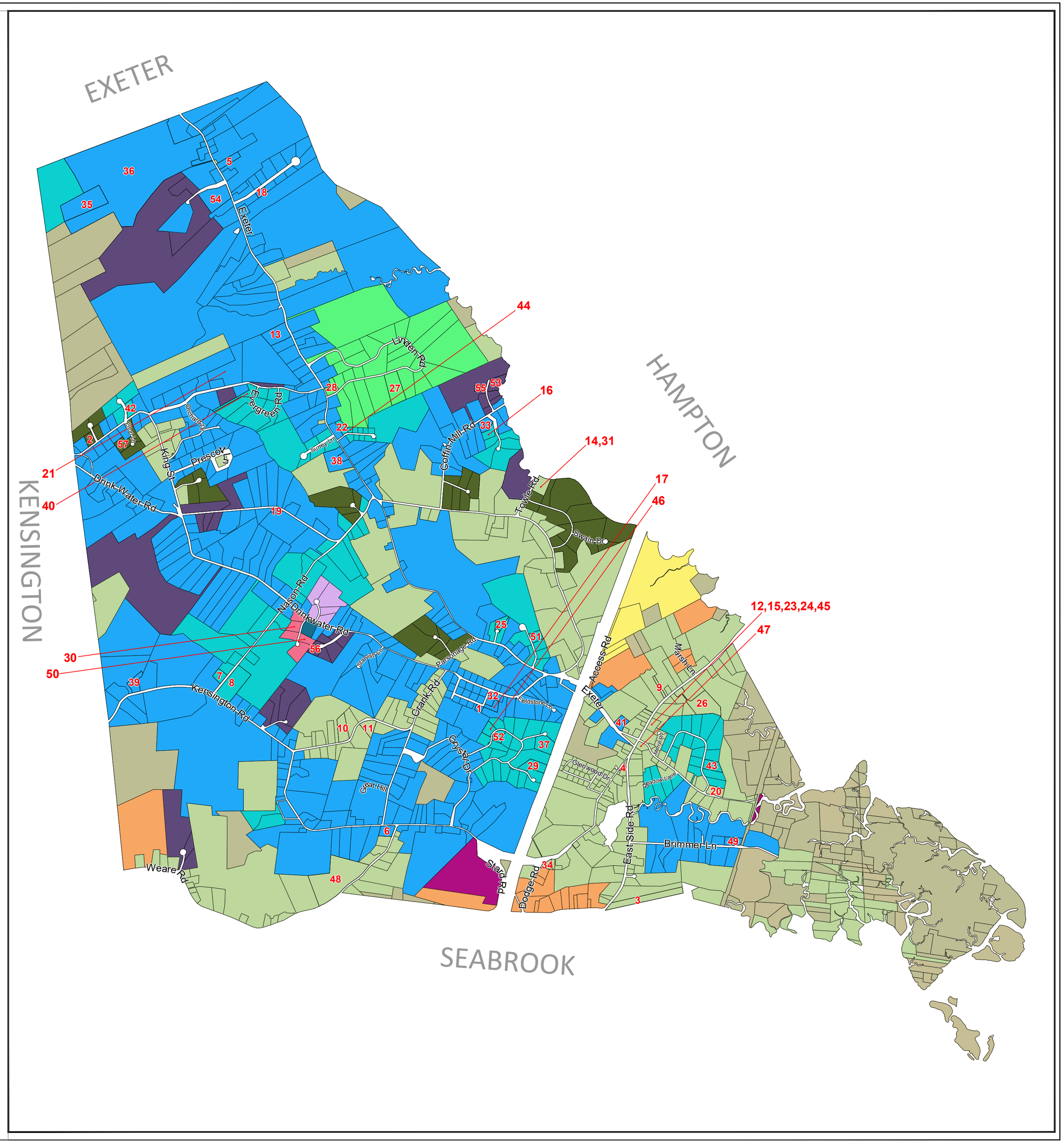
HAMPTON FALLS

Rockingham County
New Hampshire

A NEIGHBORHOOD
AND
SALES MAP
2023

LEGEND

- B AVG -40%
- C AVG -30%
- D AVG -20%
- E AVG
- F AVG +10%
- G AVG +20%
- H AVG +30%
- I AVG +40%
- J AVG +50%
- K AVG +60%
- L AVG +70%
- X BACKLAND
- 1-57 SALE ID #



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Terra–Map
A Division Of
Avitar Associates
of New England, Inc.

Map information was taken from GRANIT with some info added by Terra-Map. Sale information was acquired from Avitar.

HAMPTON FALLS 2023 SALES

SALE ID #	PID	DATED	BOOK	PAGE	QUAL	PRICE	GRANTOR
1	000002030000000000	2021-10-01	6336	1755	Q	$ 525,000.00	JACKSON STEVEN
2	000004017000002000	2021-10-01	6336	1520	Q	$ 1,100,000.00	SCHNYDRIG STEFAN
3	000007070000000000	2021-10-14	6340	2895	Q	$ 1,300,000.00	BENOIT DAVID P TTE
4	000008095000000000	2021-10-15	6341	1713	Q	$ 590,000.00	BENJAMIN BROWN HOUSE LLC
5	000006032000000000	2021-10-19	6343	87	Q	$ 815,000.00	IPPOLITO ANDREA
6	000001015000000000	2021-11-02	6349	521	Q	$ 382,000.00	TITUS MARY TTE
7	000001053000003000	2021-11-22	6356	1421	Q	$ 898,000.00	PERSIMMON HOMES LLC
8	000001054000000000	2021-12-03	6360	2787	Q	$ 500,000.00	VOLPE LAURA A TTE
9	000008047000000000	2021-12-03	6360	2252	Q	$ 450,000.00	KIDD RICHARD J
10	000001063000000000	2021-12-17	6366	867	Q	$ 453,000.00	VALERIANI STONE MARK
11	000001084000000000	2021-12-28	6369	1651	Q	$ 52,000.00	FARLEY RALPH M
12	000008064000010000	2022-01-04	6371	1100	Q	$ 125,000.00	TURCOTTE STEPHEN R
13	000006057000000000	2022-01-06	6372	1181	Q	$ 550,000.00	RUBIN STEPHEN L & ANGELINE TTE
14	000005053000001000	2022-02-02	6379	2710	Q	$ 1,250,000.00	DRINAN DIANE M
15	000008064000007000	2022-04-04	6396	2467	Q	$ 210,000.00	PASTERNAK JEREMIAH D
16	00000505100000500B	2022-04-14	6399	2120	Q	$ 1,000,000.00	EDWARDS CECIL D
17	000002026000000000	2022-04-28	6403	1322	Q	$ 549,900.00	MCINTYRE GLORIA A
18	000006041000004000	2022-05-19	6409	455	Q	$ 1,029,000.00	WIGGINS MARGORIE
19	000004050000000000	2022-05-27	6411	2606	Q	$ 500,000.00	HOPPE DAVID E
20	000008083000010000	2022-06-02	6413	237	Q	$ 950,000.00	JENSEN JANE F TTE
21	000006005000001000	2022-06-10	6414	2319	Q	$ 975,000.00	CW COLLINS CORP
22	000005036000000000	2022-06-13	6415	1169	Q	$ 700,000.00	CALLANAN, MEREDITH C.
23	000008064000006000	2022-06-15	6415	2958	Q	$ 160,000.00	PASTERNAK JEREMIAH D
24	000008064000004000	2022-06-24	6418	1750	Q	$ 125,000.00	PASTERNAK JEREMIAH D
25	000005002000001000	2022-06-27	6418	2863	Q	$ 985,000.00	STONE GISELE V TTE
26	000008060000001000	2022-06-29	6419	1848	Q	$ 825,000.00	115 LAFAYETTE ROAD LLC
27	000006064000010000	2022-07-06	6421	2145	Q	$ 2,450,000.00	SLOTTJE DANIEL J
28	000006064000001000	2022-07-11	6422	2867	Q	$ 1,350,000.00	SOCHA DAWN M
29	000002004000030000	2022-07-27	6426	2522	Q	$ 750,000.00	SHAIKH IQBAL
30	000004002000005000	2022-08-01	6428	920	Q	$ 1,275,000.00	ANASTAS NEIL L
31	000005053000001000	2022-08-03	6428	2494	Q	$ 1,300,000.00	RUBIN STEPHEN L TTE
32	000002028000000000	2022-08-04	6429	799	Q	$ 525,000.00	HARVEY PHILIP C & ARDITH S TTE

33	000005051000005000	2022-08-18	6432	1548	Q	$	770,000.00	SAMWAY TIMOTHY T& ANNE-MARIE TTE
34	000007035000000000	2022-08-26	6434	2862	Q	$	490,000.00	CHASE CHRISTINE A TTE
35	000006021000000000	2022-09-13	6438	1864	Q	$	188,800.00	BIRDSALL, KAREN
36	000006022000002000	2022-09-13	6438	2860	Q	$	1,311,300.00	340 EXETER ROAD LLC
37	000002004000028000	2022-09-20	6440	1213	Q	$	835,000.00	PETROSILLO TONI-ANN TTE
38	000004039000000000	2022-09-27	6441	2789	Q	$	1,625,000.00	PARISE MICHELLE L TTE
39	000001052000000000	2022-10-03	6443	2587	Q	$	1,197,000.00	DAVIS JOHN JR
40	000004032000012000	2022-10-17	6446	1016	Q	$	975,000.00	SIMONDS KATHRYN H
41	000008037000000000	2022-11-01	6449	2872	Q	$	1,280,500.00	DUMONT CHRISTINE A TTE
42	000004017000007000	2022-11-02	6450	636	Q	$	1,020,000.00	DEXTER JAMES D
43	000008083000007000	2022-11-09	6451	2078	Q	$	755,000.00	TAYLOR TONY L
44	000005035000000000	2023-01-20	6464	172	Q	$	785,000.00	CARNES JASON
45	000008064000005000	2023-01-30	6465	1507	Q	$	150,000.00	PASTERNAK JEREMIAH D
46	000002004000012000	2023-02-03	6466	724	Q	$	840,000.00	PAWLYK BASIL
47	00000808700000100C	2023-02-09	6467	124	Q	$	185,000.00	DICKINSON ALAN H
48	000001018000001000	2023-02-10	6467	1004	Q	$	245,000.00	KLIEGLE, KRISS (TRUSTEE)
49	000002144000002000	2023-03-06	6470	1694	Q	$	865,000.00	RUSTY GATE COMPANY LLC
50	000004002000004000	2023-03-23	6473	1253	Q	$	1,270,000.00	TOBIN LAURA E TTE
51	000005082000009000	2023-05-15	6482	1036	Q	$	700,000.00	KEENE IIEANA M TTE
52	000002004000024000	2023-05-18	6483	1100	Q	$	985,000.00	BROUILLARD CHRISTIAN P TTE
53	000005044000000000	2023-05-19	6483	1838	Q	$	1,000,000.00	KIBLER JAMES E
54	000006036000001000	2023-06-21	6489	2318	Q	$	1,325,000.00	LAWLER RAYMOND R
55	000005043000003000	2023-06-27	6491	361	Q	$	900,000.00	LINDSAY KAREN L
56	000004001000007000	2023-07-07	6493	678	Q	$	1,500,000.00	ALLEN DAVID S
57	000004025000008000	2023-07-28	6497	994	Q	$	1,645,000.00	THOMPSON-STETZ JILL