

Avitar Associates of New England, Inc.

Municipal Services Company

BOSCAWEN, NH

2018 CYCLICAL REVALUATION

April 1, 2018

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

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Manual V3.15

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INTRODUCTION

The purpose of this report is to document the guidelines, standards and procedures used in the recent town wide revaluation. The building cost data and the specific building and land information of each property, which is the foundation for this report and the valuation, were gathered and/or verified by the 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 Boscawen for an effective date of new values of 4/1/2018.

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

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

- The statements of fact contained in this report are true and correct.
- The reported assumptions and limiting conditions are my impartial and unbiased professional analyses, opinions and conclusions.
- I have no present or prospective interest in any property that is the subject of this report and I have no personal interest with respect to the parties involved, nor any bias with respect to any property that is the subject of this report or to the parties involved with this assignment.
- My engagement in this assignment and compensation for completing this task, although contingent upon developing and reporting predetermined statistical results was not contingent upon the resulting assessment of any individual property.
- My analyses, opinions and conclusions were developed and this report has been prepared in conformity with the NH State Law in affect as of the date of the signed contract, to the best of my knowledge.
- I **have** made a personal viewing of the properties, per the contract and scope of services agreement, (*Section 1.B. Contract & Scope of Work*) that are the subject of this report and I or members of my staff have inspected each building's interior when allowed.
- I certify that the total taxable value of the town is \$285,719,922.

Signature: _____

Date: _____

RESUME' OF SUPERVISOR OR SIGNOR

Mark R. Stetson

Experience:

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

Professional Designations or Affiliations:

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

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

THIS CERTIFIES THAT

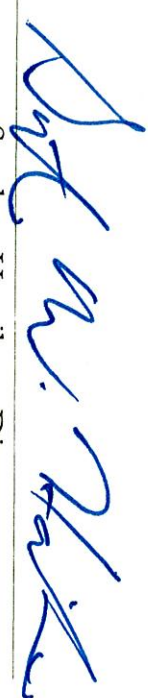
Mark Stetson

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

DRA-CERTIFIED PROPERTY ASSESSOR SUPERVISOR

Which shall remain valid until December 31, 2019

Given this day of April 30, 2014


Stephan Hamilton, Director

SECTION 1

B. CONTRACT & SCOPE OF WORK

REVALUATION/UPDATE AGREEMENT

SUBJECT: Cyclical Revaluation of all taxable, tax exempt and non-taxable property for tax assessment purposes, in accordance with the standards set forth in the laws of the State of New Hampshire and Administrative Rules adopted by the Department of Revenue Administration (DRA) and the Assessing Standards Board (ASB), in effect at the time of execution.

Boscawen, 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 Boscawen
1.2 Address of Municipality:	116 North Main Street
	Boscawen, NH 03303
1.3 Contact Email:	keasler@townofboscawen.org
1.4 Contracting Officer for the Municipality:	Board of Selectmen
1.5 Telephone & Fax Numbers:	(603) 753-9188 Fax 753-9183
1.6 Name of Company:	Avitar Associates of N.E., Inc.
1.7 Address of Company:	150 Suncook Valley Highway
	Chichester, NH 03258
1.8 Telephone & Fax Numbers:	(603) 798-4419 Fax (603) 798-4263
1.9 Name and Title of Company Signer:	Loren J. Martin, President of Assessing Operations
	or Gary J. Roberge, CEO
1.10 Contact Email:	loren@avitarassociates.com or gary@avitarassociates.com

2. GENERAL SERVICES TO BE PERFORMED BY THE COMPANY

2.1 Appraise all property.

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

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

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



2.2 Completion of Work:

2.2.1 The company shall complete all work and deliver the same in final form to the Municipal Assessing Officials on or before 10/1/2018 with assessments as of 4/1/2018.

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

2.2.3 The re-assessment shall be considered complete and in its final form only when informal reviews have been complete, value changes made as required and the figures are submitted to and accepted by the Municipal Assessing Officials. The Company shall provide the municipality with a full set of property record cards, the USPAP Standard 6 Report which includes the data collection manual and the CAMA Manual, if applicable.

2.3 Personnel.

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

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

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

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

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

2.4 Public Relations.

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

2.5 Confidentiality.

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

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

2.6 Compensation and Terms.

The Municipality in consideration of the services hereunder to be performed by the Company agrees to pay to the Company the sum of **\$62,800** dollars, in manner and form as follows:

2.6.1 Payment shall be made in equal monthly installments of **\$5,233.33** per month as the work progresses.

2.6.2 Payment shall be based on monthly progress reports submitted by the Company and accepted by the Municipality.

3. DETAIL SERVICES TO BE PERFORMED BY THE COMPANY

3.1 Development of Unit Costs:

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

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

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

3.2.1 All vacant land parcels and any attributes that may affect the market value shall be listed accurately. Such attributes may include, but not be limited to: number of acres; road frontage; neighborhoods; water frontage; water access; views; topography; easements; deeded restrictions and other factors that might affect the market value.

3.2.2 Every principal building(s), shall be accurately measured and listed to account for the specific elements and details of construction as described in the data collection manual. Such elements and details may include, but not be limited to: quality of construction; age of structure; depreciation factors; basement area; roofing; exterior cover; flooring; fireplaces; heating & cooling systems; plumbing; story height; number of bathrooms; number of bedrooms; and, other features, attributes, or factors that might affect market value. (All improvements on the property will be measured but not necessarily listed, ie. sheds, decks, barns, etc.)

3.2.3 The Company shall make an attempt to inspect the property and if the attempt is unsuccessful, the Company may:

- (a) Leave a notification card at the property advising the taxpayer that they will receive a letter in the future to call and schedule an interior inspection and;
- (b) Send a letter to the property owner requesting that the property owner call the Contractor's designee, within a stated time frame as agreed upon by the Municipal Assessing Officials and the Company, to arrange for an interior inspection;

3.2.4 If the Company is not able to arrange for an interior inspection or entrance to a building or parcel of land cannot be obtained as detailed in Section 3.2.5 below, the Company shall:

- (a) Estimate the value of the improvements using the best evidence available; and
- (b) Annotate the property record card accordingly.

3.2.5 The Company shall complete interior inspection of all properties except:

- (a) Vacant or unoccupied structures;
- (b) Where multiple attempts for inspection have been made without success and the owner or occupant has not responded to the Companies notifications;
- (c) Where postings prevent access;
- (d) Unsafe structures;
- (e) When the owner has refused access to the Company;
- (f) When inhabitants appear impaired, dangerous or threatening; and,
- (g) Any other reason for which the Municipal Assessing Officials agree that the property is inaccessible.

3.2.6 Commercial and Industrial property, whether rented or not, may have its earnings or estimated earnings capitalized as another means of developing the properties market value.

3.2.7 The Company shall provide to Municipality a complete copy of the: field data collection card(s).

3.3 Market Analysis:

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

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

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

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

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

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

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

3.3.8 The preliminary market analysis showing the sales used and the analysis to indicate property values, including front foot, square foot or front acre, rear acre unit values, or other appropriate units of comparison 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 report.

3.4 Value Notification & Informal Reviews.

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

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

3.4.3 The informal review process shall include a 4 day window for property owners to call and schedule an appointment which will occur at a later date. The informal review process may be monitored by the Municipal Assessing Officials or their designee. The Company shall ensure that an informal review of the newly estimated property values is provided to all property owners who request such review during the timeframe allowed for setting up appointments.

3.4.4 The Company shall notify all property owners addressed during the informal reviews of the disposition of their review stating whether or not a change in value has resulted and the amount thereof and will contain information regarding the abatement/appeal process.

3.5 Manual of Appraisal:

3.5.1 Final Appraisal Report. This report shall follow closely the most recent edition of Uniform Standards of Appraisal Practice (USPAP) Standard 6. The report shall contain the following sections:

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

The Company shall instruct the Municipal Assessing Officials or their designee in the use of the manual so that they will have an understanding of the appraisal process being utilized. Upon completion of the revaluation/update, the

Company shall deliver one electronic copy and one hard copy of the report to the Municipal Assessing Officials and one copy to the DRA.

3.6 Property Record Cards:

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

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

3.6.3 The card shall be so arranged as to show descriptive information of the buildings, pricing detail, depreciation allowed for physical, functional and economic factors and an outline sketch of all principal buildings in the parcel. The property record cards shall be provided in map, lot and subplot sequence and will detail the base valuation year and the print date of the property record card.

3.6.4 Any coding used by the Company on the property record card will be clearly explained elsewhere on the card or in the USPAP report.

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

4. APPEAL - PROCEDURE NOTIFICATION.

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

OPTION NUMBER 1

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

OPTION NUMBER 2

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

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

5. HOW THE COMPANY VALUES PROPERTY

5.1 Replacement cost shall be computed using the tables described in section 3.2. These values shall then be depreciated according to age, condition, utility and desirability and the appropriate amount of physical, functional and economic depreciation shall be shown on each property record card, or shown as a composite adjustment based on condition, utility and desirability.

5.2 If the residential property contains 4 or more separate apartments or residential areas and if the rental charges are at market level, the earnings may be examined to establish a basis of rent capitalization to be used as a comparison to other property indications of value.

5.3 Before the final values are estimated, a DRA Certified Property Assessor Supervisor shall compare the preliminary values with the sales utilized in the sales survey to ensure all values reflect the market as of April 1 of the year of the revaluation.

5.4 When computations of the data obtained from the inspection have been completed a final review shall be made by a DRA Certified Property Assessor Supervisor parcel by parcel, block by block, to identify and correct any mechanical errors, unusual features or anything influencing the final value and to ensure all properties are valued at their highest and best use.

6. CONDUCT OF VALUATION OF PUBLIC UTILITY PROPERTY

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

7. ABATEMENT & TAX APPEALS

The Company agrees to furnish the services of a qualified representative to support the values established for the revaluation tax year upon local abatements at no additional 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 no additional cost. "Any legal fees incurred are the sole responsibility of the town." In the case of an appeal upon Public Utility property that has been appraised by the Company, the prevailing rate will be charged (currently \$125/hr), the services of an expert may be required and the charge shall be **\$2,500** per day plus expenses. The Company shall continue to be responsible for providing a qualified representative to

support the established value even if the Municipal Assessing Officials have reduced the value as part of the proceedings defined in RSA 76:16. However, if the Municipal Assessing Officials increase any value established by the Company, they forfeit their right to Company representation.

8. SERVICES TO BE PERFORMED BY THE MUNICIPALITY/CITY

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

8.2 Office Space and Equipment.

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

8.3 Records and Maps.

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

8.4 Sales Information.

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

9. INDEMNIFICATION AND INSURANCE

9.1 The Company agrees to indemnify the Municipality against claims for bodily injury, death and property damage which arises through the company's actions in the course of the Company's performance of the agreement.

9.2 The Company shall not be responsible for consequential or compensatory damages arising from the late performance or non-performance of the agreement caused by circumstances which are beyond the Company's reasonable control.

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

9.3.1 The Public Liability Insurance shall be in the form of commercial general liability with the inclusion of contractual liability coverage and shall provide limits of \$1,000,000 each occurrence for bodily injury liability, and \$1,000,000 each occurrence for property damage liability.

9.3.2 The Automobile Liability Insurance shall be in the form of comprehensive automobile liability and shall provide limits of \$1,000,000 each occurrence for bodily injury liability. A copy of the insurance certificate shall be forwarded to the Department of Revenue Administration before starting any work.

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

10. PERFORMANCE BOND

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

11. PROJECT SIZE

It is agreed between the parties that the entire project consists of an estimate of 1,641 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 \$35 per parcel/tract. In the event of missing utility parcels, the additional cost is \$2,500 per utility property.

12. ADDENDUMS AND APPENDIXES

- If changes in the law (that occur after signing of the contract) affect the deliverables as noted in this contract, additional fees may be assessed to cover the cost to comply and produce newly required products. This will be communicated in writing to the municipality as soon as it becomes known.
- No measure & list, except sales used in preliminary analysis, as data previously collected during cycled inspections.

Agreement Execution

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

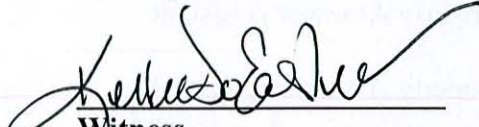
Additional Cost of \$2,515

New Total, If Bond Required \$65,315

Total Number of Parcels 1,641

In the presence of:

Municipality of: Boscawen, N.H.


Witness

By: Matt Vang, Chair
Brent O'Neil
Ryan White
Board of Selectmen

Date: 10-25-17

In the presence of:

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


Witness

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

Date: 11-2-17

AVITAR PERSONNEL THAT MAY WORK ON THE PROJECT

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

SECTION 1

C. PERSONNEL & QUALIFICATIONS

PERSONNEL WHO CONTRIBUTED TO THIS PROJECT

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

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

SECTION 1

D. DATA COLLECTION

I. Introduction to Data Collection – Data Collection was limited to sale properties & commercial and industrial properties classified for use in Mass Income Model

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

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

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

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

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

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

DATA COLLECTION FIELD DOCUMENT										MODEL/STYLE		EXT WALLS CONT		STORY HEIGHT	
MAP: OWNER	LOT:	SUBLOT:	CARD #	OF	FLAT	MINIMUM	1.00	1.50	1.75	2.00					
					GABLEHIP	NOVELTY	2.50	2.75	3.00	3.50					
					GAMBREL	PREFB WD PNL	3.75	4.00	SPUT LVL						
PROP LOC #					STREET	PREFIN MTL									
LISTING HISTORY					MANSARD	STN ON MASN	BEDROOMS #								
DATE	INITIAL	NOTES			SALT BOX	VINYL SIDING	BATHROOMS								
					SHED	WD SHINGLE	BTH FIXTURES								
					WOOD TRUSS	INTERIOR WALLS	EXTRA KIT								
DATE	GRANTOR	SALE PRICE	NOTES		AVG FOR USE	FIREPLACE(S)									
					DRYWALL	AC %									
NOTES					ROOF COVER	MINIMUM	GENERATOR								
					ASBESTOS	PLASTERED	QUALITY EST								
					ASPHALT	PL YWD PANEL	B4-AVG -40								
					CLAY/TILE	WALL BOARD	B3-AVG -30								
					CORR COMP	WOOD/LOG	B2-AVG -20								
					HI QUAL COMP	FLOORING	B1-AVG -10								
					MET AL/TIN	CARPET	A0-AVG								
					PREF AB MTL S	CONCRETE	A1-AVG +10								
					ROLLED/COMP	HARD TILE	A2-AVG +20								
					RUBBER MEM	HARDWOOD	A3-AVG +30								
					SLATE	LINO/VINYL	A4-EXC								
					STANDING SEAM	MIN PL YWD	A5-EXC +10								
					TARGRAVEL	PARQUET	A6-EXC +20								
					WD SHINGLE	LAMINATE	A7-EXC +40								
						PINE/SOFTWD	A8-EXC +60								
					EXT WALLS	HEAT FUEL	A9-LUXURIOUS								
					ABOVE AVG	ELECTRIC	AA-SPECIAL USE								
					ALUM SIDING	GAS	CML WALLFRM/HEIGHT								
					ASBEST SHNGL	OIL	MASONRY								
					ASPHALT	SOLAR	REIN/CONCRETE								
					AVERAGE	WOOD/COAL	SPECIAL								
					BELOW AVG		STEEL								
					BOARD/BATTEN	HEAT TYPE	WOOD								
					BRK ON MASNRY	CONVECTION	YEAR BUILT								
					BRK VENEER	FA DUCTED	AGE CONDITION EST								
					CB STUCCO	FA NO DUCTED	A E F G P VP VG								
					CEDAR/REDWD	HEAT PUMP	BLDG DEPRECIATION								
					CEMENT CLPBR	HOT WATER	PHYSICAL								
					CLAPBOARD	NONE	FUNCTION								
					CONC OR BLK	RAD ELEC	ECONOMIC								
					DECOR BLK	RAD WTR	TEMPORARY								
					GLASS/THERMO	STEAM									
					LOGS		BASE RATE CODE								
					MASONITE										

DATA COLLECTION FORM SAMPLE, (DCF)

II. Data Collection Form = DCF

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

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

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

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

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

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

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

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

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

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

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

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

History

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

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

Third Character/Why

A = Abatement/Appeal

C = Callback

H = Hearing

P = New Construction/Pickup

S = Subdivision

T = Town/Taxpayer Request

U = Update

V = Verification Process

Fourth Character/Action

E = Estimate

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

M = Measure Only

R = Reviewed

X = Refusal with notes

Used with 3rd Character H only

C = Change used w/Hearing Only

N = No Change used w/Hearing Only

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

DNSA – Did not show for appointment.

ACTIONS

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

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

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

M = MEASURED only.

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

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

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

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

LISTING THE PROPERTY

Commercial & Industrial (C/I) Properties

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

LISTING THE PROPERTY

Building Site & Land Topography Description

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

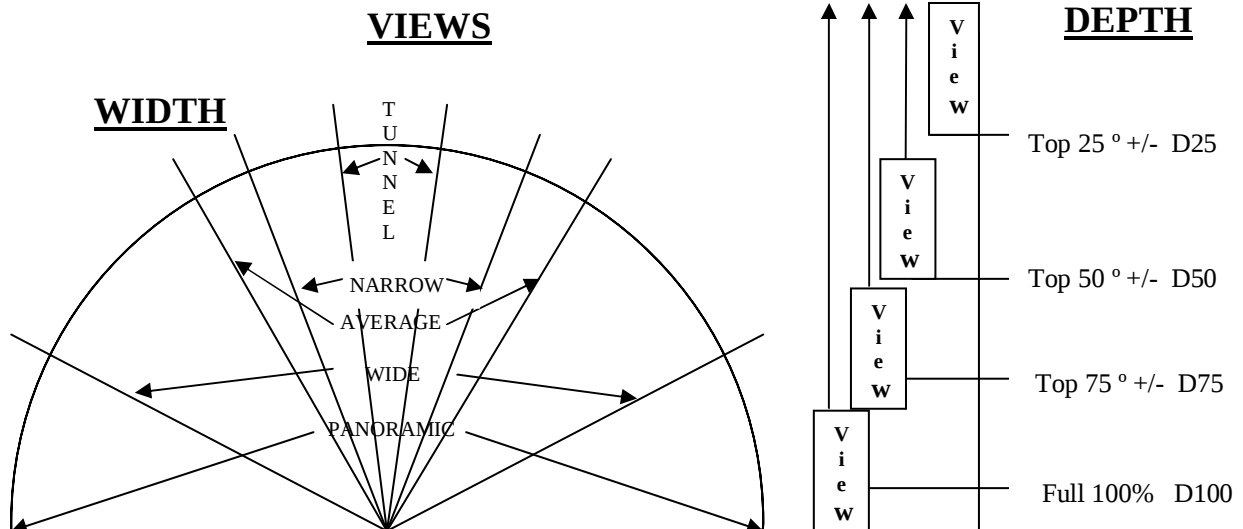
Topography

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

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

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

Road Gravel/Dirt; Paved; Undeveloped.



SUBJECT *

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

DISTANCE

CLS (or NER)
DST
EXT

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

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

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

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

LISTING THE PROPERTY

Building Style & Normal Story Height

<u>BUILDING STYLES*</u>	<u>PREDOMINATE STORY HEIGHT</u>
Ranch	One Story
Mobile Home	One Story
Cape	1-1/2, 1-3/4 Story
Saltbox	1-3/4 Story
Gambrel	1-3/4, 2 Story
Colonial	2 Story
Raised Ranch	One Story w/Raised Basement
Tri-Level	Split-Level
A-Frame	One, 1-1/2
Camp	One Story
Conventional	1-3/4 - 2-3/4

*Building styles are for descriptive purposes only and do not affect the value.

Story Height Explanation (See Story Height Examples)

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

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

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

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

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

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

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

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

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

TQU 3/4 STORY UNFINISHED - Same as TQF, except unfinished.

UFF* UPPER FLOOR FINISHED - Upper floor living space with full ceiling height and finished interior.

UFU UPPER FLOOR UNFINISHED - Same as UFF, except there is no finished interior.

VLT VAULTED CEILING - Ceilings which are slanted or extended above the normal 8 feet, but less than 12 feet.

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

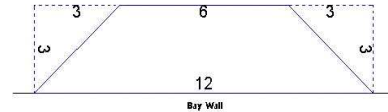
Notes:

- 1.) Attics - Attics are only classified if they are accessed by a permanent stairway. Attics which are accessed by pull down stairs or ladder are not assessed, but should be noted in the notes.
- 2.) Basements - Below grade areas with at least 5' or more headroom are considered basements. Areas with less than 5' of headroom are considered crawl space. A note should be made when access to the basement is from the outside of the home only. Usable basement areas should be measured, drawn and coded on the sketch. If basement areas are estimated, a note should be made of this estimate in the remarks section.
- 3.) Office Areas - Office areas should be measured and drawn on the sketch for all commercial buildings, not designed specifically for offices, ie. garages, warehouses, factories, etc.
- 4.) Cathedral Ceilings - Cathedral ceiling areas must be measured when entry into the home is obtained. The area of the cathedral ceiling (length and width) must be drawn and depicted in the sketch area.
- 5.) Vaulted Ceilings - Areas where the ceiling is pitched upward, not flat by about 2 to 5 feet, but less than one-story which is the typical height of a cathedral ceiling.

Bay or Bow Window

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

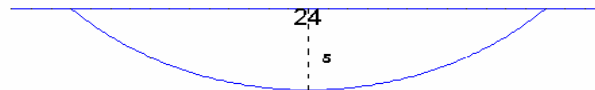
Only needed if different from other side



How to measure and sketch a bay window:

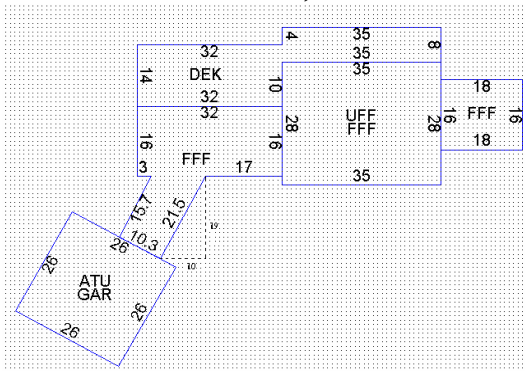
- 1.) Classify the bay window according to its appropriate story height.
- 2.) Check for basement area under the bay window upon listing.
- 3.) Bay windows are only picked up when they include floor space.

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



Angles

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



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

STRUCTURAL ELEMENTS

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

EXTERIOR WALLS

Two (2) entries possible, the 2 most predominate

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

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

ROOF STRUCTURES

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

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

ROOF COVER

METAL/TIN:	Tin or metal covering, often times corrugated like ribbon candy, typically 4x8 sheets, light gauge.
ROLLED COMPOSITION:	Typically a felt saturated with asphalt and granule stones on the surface. It comes in a roll. Good for low pitch roofs.
ASPHALT:	Standard type of shingle used today. It can be single or three tab. Including Architectural style shingles.
TAR/GRAVEL:	A flat or very low pitched roof coated with tar material and then covered by a uniform crushed gravel material. This is normally seen on commercial/industrial buildings.
RUBBER MEMBRANE:	A thin sheet of rubber seamed together. Typically found on flat roofs. It is typical for commercial/industrial buildings.
ASBESTOS:	Shingles of rigid fireproof asbestos. This is typically laid in a diamond pattern. It is very brittle and used in homes circa 1940-1960's.
CLAY/TILE:	Terra Cotta roofs that are not typically found in New England.
WOOD SHINGLES:	Wood shingle or shake. Wood shakes have random thicknesses as they are hand split.
SLATE SHINGLES:	Rectangular pieces of slate, each overlapping the other.
CORRUGATED COMPOSITION:	It is typically, in 4'x8' sheets. This includes Anjuline panels.

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

INTERIOR WALLS

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

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

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

HEATING FUEL

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

ELECTRIC: Baseboards or geothermal.

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

HEATING TYPE

NONE: No heat.

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

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

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

HOT WATER: Forced hot water through baseboards.

STEAM: Radiators.

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

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

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

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

INTERIOR FLOORING

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

MINIMUM PLYWOOD: Plywood subfloor or underlayment.

CONCRETE: Concrete slab usually commercial or industrial.

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

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

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

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

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

NUMBER OF BEDROOMS

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

BATHS OR BEDROOMS

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

***Commercial Baths**

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

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

GENERATORS

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

EXTRA KITCHEN

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

AIR CONDITION SYSTEMS

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

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

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

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

NUMBER OF STORIES

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

QUALITY ADJUSTMENT

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

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

CONDITION

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

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

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

Defined as:

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

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

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

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

XFOB

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

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

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

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

Common AGP diameters and AREA calculators for round pools.

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

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

SHEDS - All sheds are measured. An average new shed should have a condition of 100%. If of very good quality, increase or decrease if in poor condition.

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

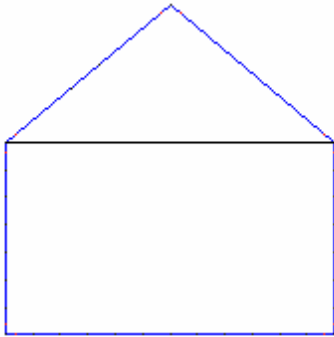
SOLAR PANELS - Can be of the photovoltaic (PV) (electric type) or Hot Water (H2O). Identified by type, location and age, if available. Atypical size & physical condition should be noted.

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

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

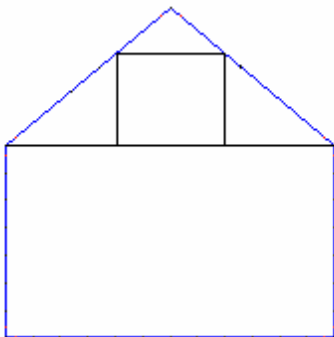
All XFOB's not picked up should still be noted. ie, DNPU treehouse

STORY HEIGHT EXAMPLES



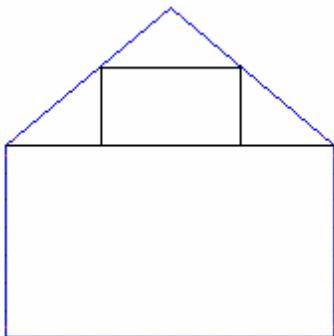
1 STORY FRAME

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



1 STORY FRAME & ATTIC

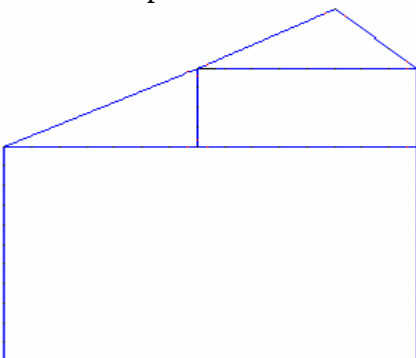
Mixture of Ranch & Cape Cod Style. Camps, Cottages & Mixtures. Low headroom. Only about 25% of the first floor space has 6' headroom on the upper floor. Noted in story height as 1-1/2 story.



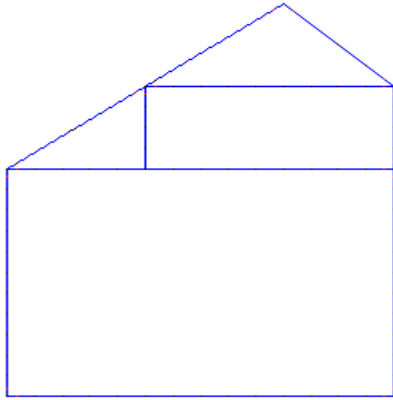
1-1/2 STORY FRAME

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*

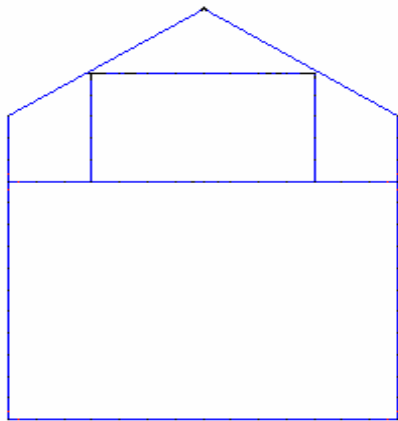
Example A



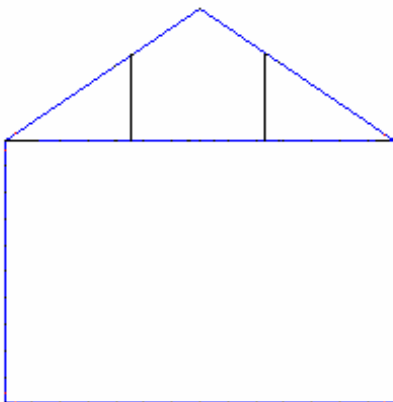
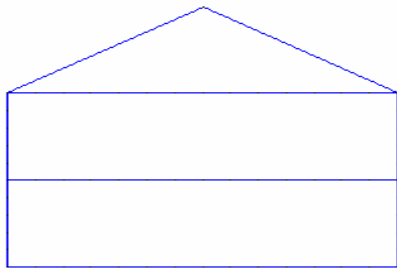
Example B



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.

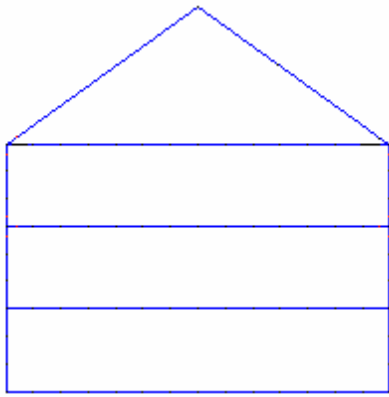
See Example A & B Left

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.

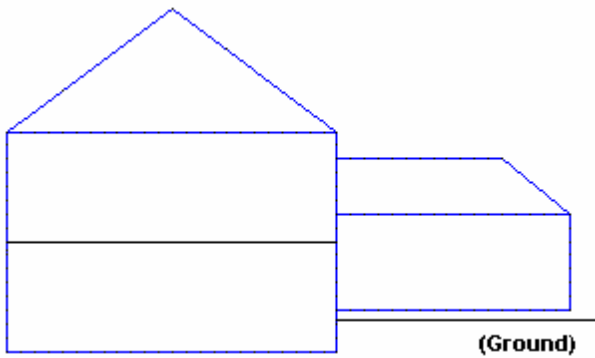
2 STORY FRAME & ATTIC

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.

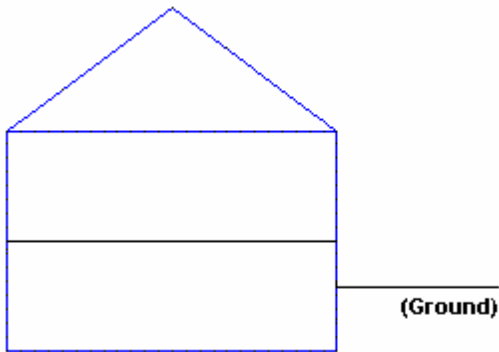


3 STORY FRAME

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.

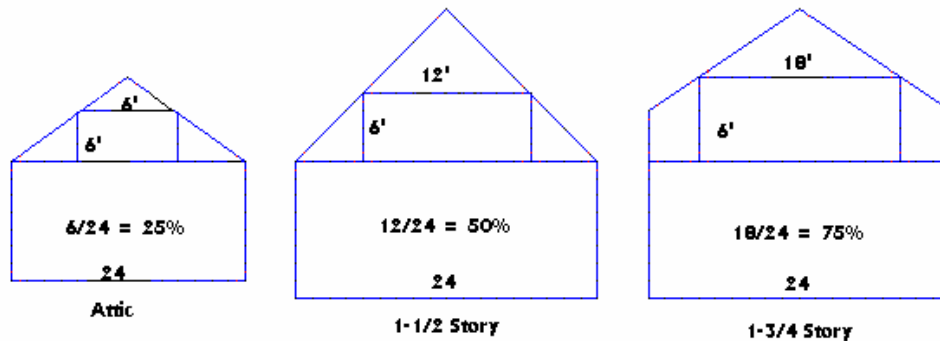


SPLIT ENTRY - one story Ranch Style Home
 ½ of lower floor foundation exposed.

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

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

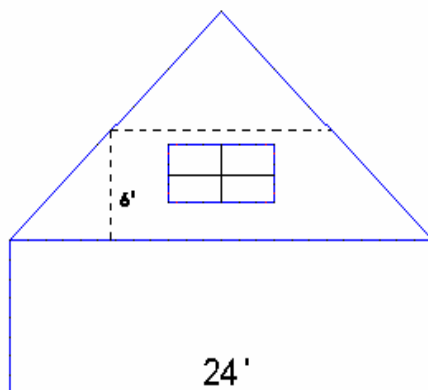
Example: Method 1



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

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

Example: Method 2



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

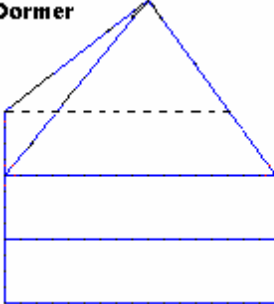
*Note: Estimate 6' ceiling height. Normally, this is just below or at window top. It is important to know where the first floor ends and the second floor begin, via window view, as high exterior side walls may not mean higher first floor ceiling and this may increase the potential second floor area.

Dormers

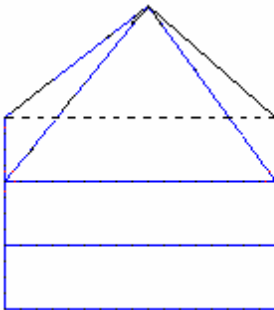
Dormers are projected roof lines that may or may not be considered as livable area. When dormers are of considerable size, they contribute to the livable area. The additional area supplied by the dormer must be included in the determination of story height.

EXAMPLES:

Dormer



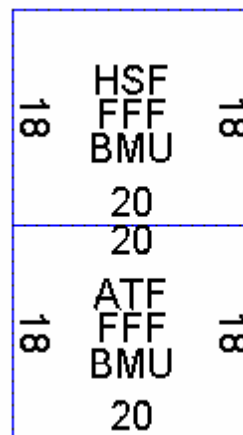
Normally, this is 2-1/2 story house without a dormer. Due to the addition of a full or at least 3/4 length dormer, we now have a 2-3/4 story house. Full dormer means from one end to the other. 3/4 dormer means the dormer covers at least 3/4 of the total distance from end to end.

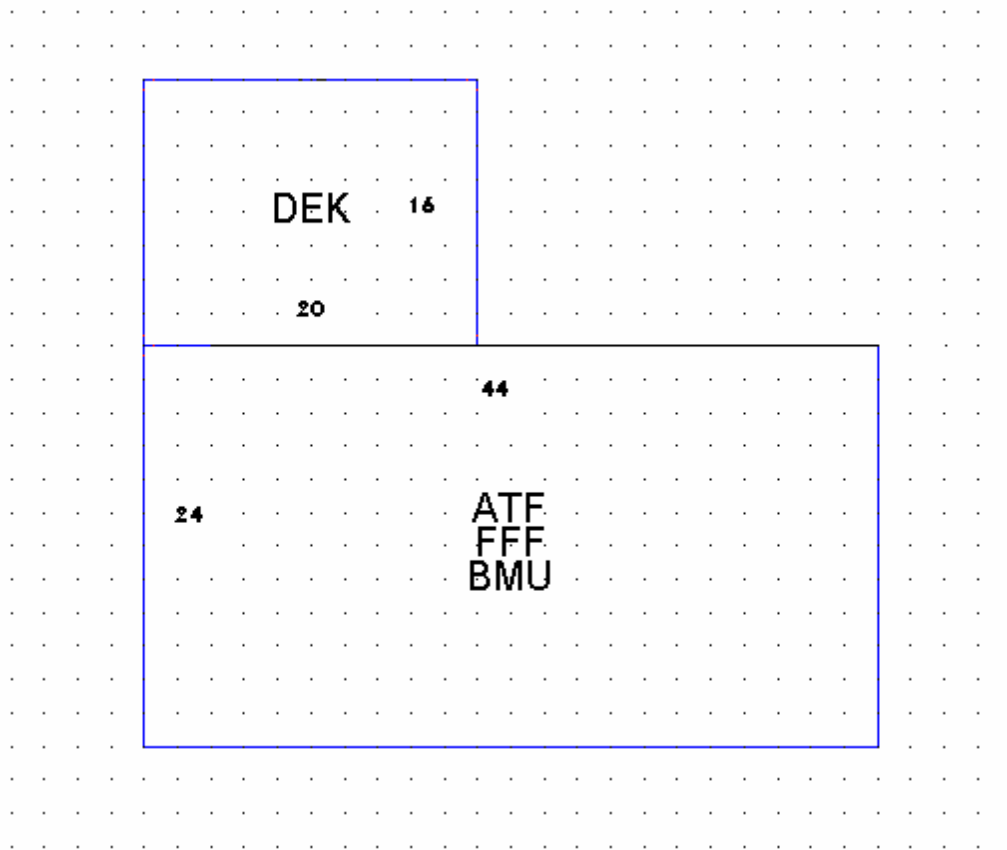


The addition of a dormer to each side of the house can transform a 2-1/2 story house to a 3 story house if full dormers or 2-3/4 story if partial dormers. It is important to note the size of the dormers, whether half, 3/4 or full.

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

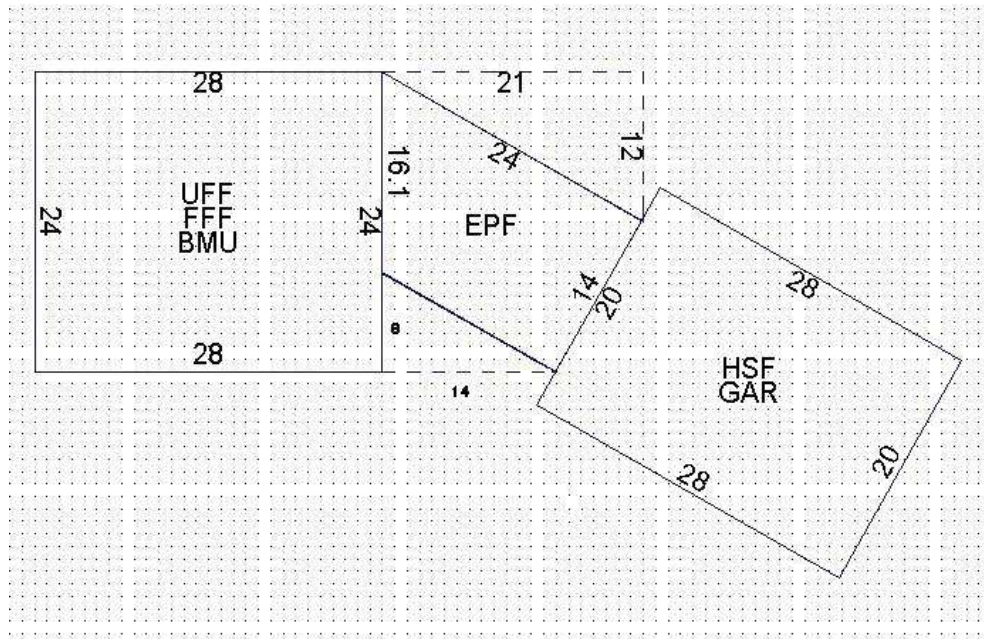
Represents dormer addition





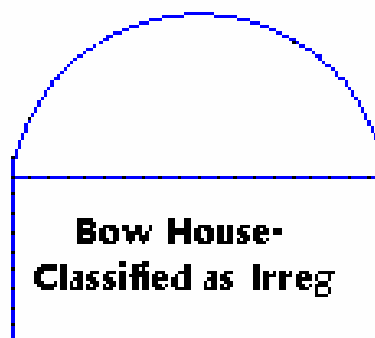
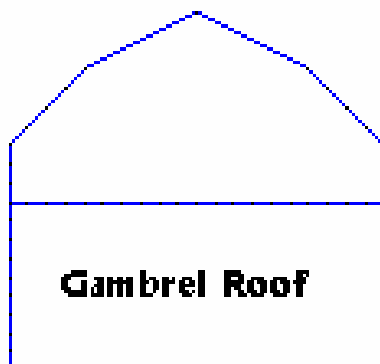
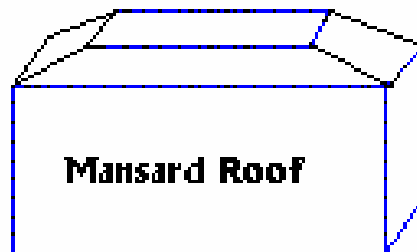
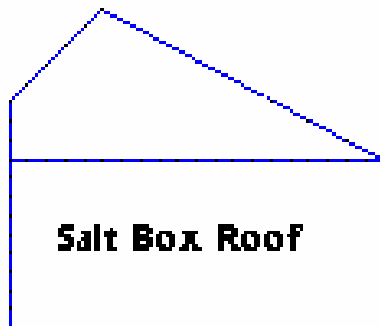
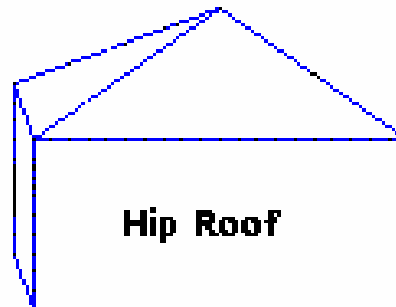
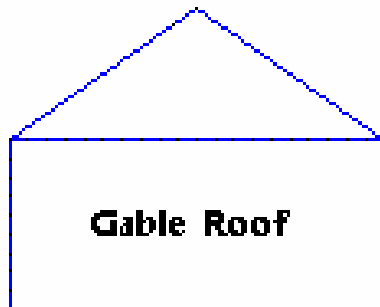
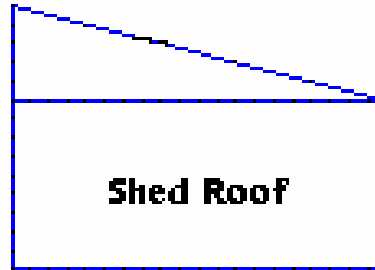
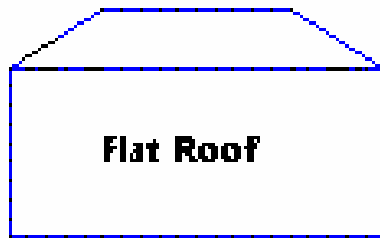
The grid on the back of the DCF is used to draw a sketch of the building to scale. Each point on the grid represents 2 feet, unless otherwise noted by the field person on the sketch.

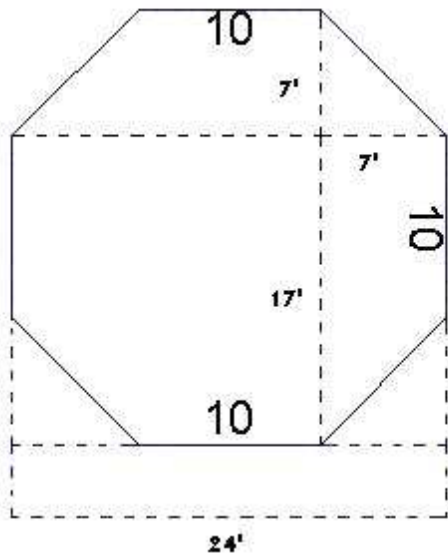
Each section is labeled by existing floors starting with the attic, upper floors, first floor or ground floor and then the basement. Order of the labels does not affect the value, but it does look more correct when labeled top down.



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

ROOF TYPES





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

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

SECTION 2

PRIOR DRA GENERAL STATISTICS

Prior Sales Analysis Information

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

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

Assessment to sales ratio:	90% to 110%
Coefficient of Dispersion (COD):	Not Greater Than 20
Price Related Differential (PRD):	.97 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 or USPAP Standard 6. It is historic, not current data and has no bearing or use in this revaluation. The writer accepts no responsibility for the accurate meaning or use of this data.

Ratio Study Year 2017

Overall Median Assessment to Sales Ratio:	<u>87.4%</u>
Coefficient of Dispersion:	<u>15.52</u>
Price Related Differential:	<u>1.03</u>

	<u>Ratio</u>	<u>COD</u>
Residential Land Only Sales:	<u>N/A</u>	<u>N/A</u>
Residential Land & Building Sales:	<u>87.4%</u>	<u>15.52</u>
Commercial Land & Building Sales:	<u>N/A</u>	<u>N/A</u>

SECTION 3

VALUATION PREMISE

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

A. Three Approaches to Value

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

In mass appraisal, the income approach is generally of limited use as it requires the property owners to provide income and expense information that, for the most part, they are unwilling to provide and do not have to provide by law. When it is provided, it is almost always with the stipulation that the information be kept confidential. For the above reasons, the income approach is mostly used as a general check against the 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 in time. While you and I may want to buy a particular house, we will both most likely be willing to pay different amounts and the seller may or may not accept either offer. If the seller accepts a lower value before the higher offer is made, that sale then represents an indication of market value. Was it low because the higher offer wasn't made in time? For example, in a 2002 transaction, a property was offered and well advertised through a real estate agent. An offer was made and rejected. A day later, prior to a counter offer from the first offer, a new offer came in at the asking price and was accepted. Was that the market price? Well consider this:

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

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

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

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

THE SALES DATA

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

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

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

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

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

HIGHEST & BEST USE

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

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

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

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

B. Zoning

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

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

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

The requirements of the local zoning ordinance, in effect for the assessment date of April 1, 2018, are as follows:

Zone 1 – Residential – Low Density with no water or sewer (R1)

Area – Minimum contiguous dry lot size is one and eighty-four hundredth (1.84) acres for residential structures.

Frontage – Minimum frontage requirement is one hundred fifty (150) feet.

Zone 2 – Residential – Medium Density with no water or sewer (R2)

Area – Minimum contiguous dry lot size is ninety-two hundredth (0.92) acres for residential structures.

Frontage – Minimum frontage requirement is one hundred (100) feet.

Zone 3 - Agricultural/Residential (AR)

Area – Minimum contiguous dry lot size is two and seventy-five hundredth (2.75) acres for a residential or agricultural use.

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

Zone 4 – Commercial (COM)

Area – Minimum contiguous dry lot size is ninety-two hundredth (0.92) acres for a residential structure and one and eighty-four hundredth (1.84) acres for commercial structures.

Frontage – Minimum frontage requirement is one hundred (100) feet.

Zone 5 – Industrial (IND)

Area – Minimum contiguous dry lot size is one and eighty-four hundredth (1.84) acres for a commercial/industrial structure.

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

Zone 6 – Residential – Low Density with water (R1W)

Area – Minimum contiguous dry lot size is one and eighty-four hundredth (1.84) acres for a residential structure.

Frontage – Minimum frontage requirement is one hundred and twenty-five (125) feet.

Zone 7 – Residential – Low Density with water & sewer (R1W&S)

Area – Minimum contiguous dry lot size is ninety-two hundredth (0.92) acres for a residential structure.

Frontage – Minimum frontage requirement is one hundred and twenty-five (125) feet.

Zone 8 – Residential – Medium Density with water (R2W)

Area – Minimum contiguous dry lot size is forty-six hundredth (0.46) acres for residential and multi-family structures.

Frontage – Minimum frontage requirement is eighty (80) feet.

Zone 9 – Residential – Medium Density with water & sewer (R2W&S)

Area – Minimum contiguous dry lot size is twenty-three hundredth (0.23) acres for residential and multi-family structures.

Frontage – Minimum frontage requirement is eighty (80) feet.

Zone 10 - Agricultural/Residential with water (ARW)

Area – Minimum contiguous dry lot size is one and eighty-four hundredth (1.84) acres for agricultural and residential use.

Frontage – Minimum frontage requirement is one hundred and sixty (160) feet.

Zone 11 – Agricultural/Residential with water & sewer (ARW&S)

Area – Minimum contiguous dry lot size is ninety-two hundredth (0.92) acres for a residential structure.

Frontage - Minimum frontage requirement is one hundred and twenty (120) feet.

Zone 12 - Commercial with water (COMW)

Area - Minimum contiguous dry lot size is sixty-nine hundredth (0.69) acres for a commercial structure.

Frontage – Minimum frontage requirement is one hundred (100) feet.

Zone 13 - Commercial with water & sewer (COMW&S)

Area – Minimum contiguous dry lot size is forty-six hundredth (0.46) acres for a commercial structure.

Frontage – Minimum frontage requirement is one hundred (100) feet.

Zone 14 - Mill Redevelopment District (MRD)

Area – Minimum contiguous dry lot size is twenty-three hundredth (0.23) acres for preexisting buildings.

Frontage – Minimum frontage requirement is one hundred (100) feet.

Zone 15 – Village District (VD)

Area – Minimum contiguous dry lot size is ninety-two hundredth (0.92) acres.

Frontage – Minimum frontage requirement is one hundred (100) feet.

C. Town Parcel Breakdown

Boscawen Parcel Count

	# of Parcels	Value
RESIDENTIAL LAND ONLY (not including current use):	98	\$ 5,168,700
RESIDENTIAL LAND ONLY WITH CURRENT USE:	117	\$ 1,526,961
RESIDENTIAL LAND & BUILDING (not including current use):	844	\$ 180,189,100
Median: \$ 209,700		
RESIDENTIAL LAND & BUILDING WITH CURRENT USE:	97	\$ 27,382,949
MANUFACTURED HOUSING ON OWN LAND:	36	\$ 3,747,479
MANUFACTURED HOUSING ON LAND OF ANOTHER:	185	\$ 5,088,800
RESIDENTIAL CONDOMINIUMS:	Included in Residential Buildings	
DUPLEX & MULTI-FAMILY:	89	\$ 20,565,357
COMMERCIAL/INDUST. LAND ONLY (not including current use):	18	\$ 2,118,700
COMMERCIAL/INDUST. LAND & BUILDING (not including current use):	58	\$ 28,224,100
COMMERCIAL/INDUST. WITH CURRENT USE:	5	\$ 1,366,076
UTILITY:	4	\$ 10,341,700
TOTAL TAXABLE:	1551	\$ 285,719,922
TOTAL EXEMPT/NONTAXABLE:	93	\$ 78,267,900
TOTAL NUMBER OF PARCELS:	1644	
(TOTAL NUMBER OF CARDS):	1740	
PROPERTIES WITH VIEWS (included above):	34	
PROPERTIES WITH WATER FRONTAGE (included above):	43	
DRA CERTIFICATION YEAR:	2018	

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 2015, 2016, and 2017, and an analysis of ten paired sales or properties that sold twice.

<u>Sales Analysis Results</u>	<u>Year</u>	<u>Median Ratio</u>	<u>Year</u>	<u>Median Ratio</u>
	2015	1.0045	2016	0.9503
	2016	0.9503	2017	0.8498
	2017	0.8498	2018	0.817

To determine the trend factor for 2015 using the sales analysis, we took the difference between the 2015 and 2016 ratios (0.0542), divided that number by the 2015 ratio of 100.45% which resulted in a positive trend factor of 5.4% or +0.45% per month.

To determine the trend factor for 2016 using the sales analysis, we took the difference between the 2016 and 2017 ratios (0.1005), divided that number by the 2016 ratio of 95.03% which resulted in a positive trend factor of 10.57% or +0.88% per month.

To determine a trend factor for 2017 using the sales analysis, we took the difference between the 2017 and 2018 ratios (0.0328), divided that number by the 2017 ratio of 84.98% which resulted in a positive trend factor of 3.86% or 0.307% per month.

The average of this analysis suggests a positive 0.546% per month trend.

DRA Equalization Ratio Study

<u>Year</u>	<u>Median Ratio</u>
2015	99.4%
2016	94%
2017	87.4%

To determine the trend factor for 2016 using the DRA figures, we took the difference between the 2015 and 2016 ratios (5), divided that number by the 2015 ratio of 99.4% which resulted in a positive trend factor of 5.03% or +0.42% per month.

To determine the trend factor for 2017 using the DRA figures, we took the difference between the 2016 and 2017 ratios (6.6), divided that number by the 2016 ratio of 94% which resulted in a positive trend factor of 7.02% or +0.585% per month.

We also analyzed 2018 qualified sales through 4/1/2018; however, as this analysis reflected only a portion of 2018, the DRA ratio for the entire year doesn't exist.

The average of this analysis suggests a positive 0.503% per month trend.

In addition, we completed a paired sales study which represents a trend from 2014 through 2018.

<u>Sale #</u>	<u>Map/Lot</u>	<u>Sale #1</u> <u>Date/Price</u>	<u>Sale #2</u> <u>Date/Price</u>	<u>Percent</u> <u>Change</u>	<u>Mos.</u> <u>Between</u> <u>Sales</u>	<u>% Per</u> <u>Month</u>
1.	83-64-5	6/16 \$266,533	4/17 \$283,000	+6.18	10	+0.618
2.	83-59	4/14 \$220,000	7/17 \$250,000	+13.6	40	+0.34
3.	183D-101	6/14 \$185,000	1/17 \$210,000	+13.5	32	+0.422
4.	83-51-1	10/16 \$256,333	12/17 \$262,333	+2.34	14	+0.167
5.	83-85	9/15 \$190,000	12/17 \$199,933	+5.23	23	+0.227
6.	183C-92	7/14 \$175,000	12/17 \$189,000	+8.00	41	+0.195
7.	45-30-4	7/14 \$35,000	1/18 \$41,000	+17.14	42	+0.408
8.	49-45-1	5/15 \$248,000	2/18 \$260,933	+5.21	33	+0.158
9.	81B-15	3/14 \$150,000	1/18 \$197,000	+31.3	47	+0.666
10.	81B-30-T1	3/14 \$65,000	1/18 \$75,533	+16.2	47	+0.344

The average of this analysis suggests a positive 0.35% per month trend.

Summary

The conclusions reached by each analysis suggest market appreciation between 0.35% and 0.55% per month. As noted above, the paired sales analysis is the best indicator, so giving more weight to that statistic, it is my opinion that a positive trend of 0.4% per month (4.8% per year) is reasonable. It should be noted that no time trend was used for the final analysis due to the limited time frame of those sales.

E. Neighborhood Classification

Market Value Influences

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

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

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

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

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

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

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

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

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

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

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

Neighborhoods are classified by alphabetical letters, as follows:

NC

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

E = Average or most common.

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

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

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

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

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

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

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

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

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

F. Basic Mass Appraisal Process

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

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

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

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

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

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

G. Assumptions, Theories & Limiting Factors

Assumptions

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

Theories

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

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

Limiting Factors

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

H. Public Right of Way (PRW) & Utilities Valuation

1. 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.

2. Utilities

Assumptions

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

Methodology – Replacement Cost New Less Depreciation

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

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

1984 Index = 233

2009 Base Year Index = 553

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

This replacement cost must then be depreciated for age.

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

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



Avitar Associates of New England, Inc.

Municipal Services Company

**PUBLIC UTILITY
ASSESSMENT REPORT
For
Town of Boscawen
2018**

**Unitil Energy
Liberty Utilities
PSNH dba Eversource**

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

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

September 1, 2018

**Town of Boscawen
Board of Selectmen
116 No Main Street
Boscawen, NH 03303**

Re: Assessment of Your Public Utilities

Dear Board Members:

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

The attached report is a complete review and explanation of my market value opinion as of 4/1/2018, as well as pertinent facts resulting in this opinion.

I have relied upon the data provided by Unitil Energy, Liberty Utilities & PSNH dba Eversource identifying all their property in the town. No field data collection was undertaken by me or anyone from my office.

All assumptions and limiting conditions are identified in this report.

Sincerely,



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

GJR/sjc

Objective

To determine the fair market value of the public utility properties in your town for the following:

Unitil Energy - 99-1

Liberty Utilities - 99-2

PSNH dba Eversource - 99-3-B & 81A-16

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 permitted use required for the health and wellbeing of the general public, the current use of the subject properties is estimated to be their highest and best use.

¹ Glossary for Property Appraisal and Assessment

Comparable Sales Approach

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

Capitalized Income Approach

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

Replacement Cost Less Depreciation

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

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 Unitil Energy, Liberty Utilities & PSNH dba Eversource 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 Unitil Energy, Liberty Utilities & PSNH dba Eversource 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 Unitil Energy, Liberty Utilities & PSNH dba Eversource and assumed to be complete and accurate. That provided report can be found in the Exhibits section.

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

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

Electrical

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

Gas

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

Water

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

Max Depreciation – All Utility Categories is 80%

As a regulated utility, it is virtually guaranteed rate of a return of/on the investment at an accelerated rate, meaning their investment is returned long before the items life expires and/or needs to be replaced. 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.

Final Opinion of Market Value 4/1/2018

Unitil Energy - 99-1 (\$9,281,200)

Liberty Utilities - 99-2 (\$886,700)

PSNH dba Eversource - 99-3-B (\$87,900) & 81A-16 (\$85,900)

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.

Certification/Resume

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

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

A handwritten signature in dark ink, appearing to read "Gary J. Roberge", is centered on the page.

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

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

Experience:

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

Education:

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

Professional Designations or Affiliations:

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

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

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

AVITAR ASSOCIATES OF NEW ENGLAND INC.

Utility Valuation Report Listing

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

UTILITY NAME: BOSCAWEN-UNITIL-2018

UTILITY VALUATION YEAR: 2018

Description	Original Cost	Replacement Cost	Depreciation	Assessment Value
E362 DISTR, STATION EQUIPMENT	\$ 962,614	\$ 2,166,053	% 0.474993	\$ 1,137,194
E364 DISTR, POLES,TOWERS & FXTS	\$ 2,568,275	\$ 4,139,151	% 0.396181	\$ 2,499,296
E365 DISTR, OVER CONDUCT & DEVS	\$ 2,408,057	\$ 6,046,159	% 0.494983	\$ 3,053,412
E366 DISTR, UNDERGRND CONDUIT	\$ 32,212	\$ 42,715	% 0.214679	\$ 33,545
E367 DISTR, UNDER COND & DEVIC	\$ 214,350	\$ 354,002	% 0.274306	\$ 256,897
E368 DISTR, PAD TRANSFORMERS	\$ 1,213,693	\$ 2,746,916	% 0.528601	\$ 1,294,893
E369 DISTR, SERVICES OVER&UND	\$ 538,928	\$ 1,115,283	% 0.486035	\$ 573,216
E370 DISTR, METERS INSTALLED	\$ 350,411	\$ 524,664	% 0.473787	\$ 276,085
E373 DISTR, STR LIGHTS OVERHD	\$ 87,498	\$ 128,387	% 0.370006	\$ 80,883
E400 UNCLASSIFIED CONSTRUCTIO	\$ 76,512	\$ 76,512	% 0.009998	\$ 75,747

GRAND TOTALS FOR BOSCAWEN-UNITIL-2018:

\$ 8,452,550

\$ 17,339,842

\$ 9,281,200*

* Value Rounded To Nearest Hundred

OWNER INFORMATION		SALES HISTORY				
UNITIL ENERGY SYSTEMS INC ATTN: PLANT ACCT 6 LIBERTY LANE WEST HAMPTON, NH 03842		Date	Book	Page	Type	Price Grantor

LISTING HISTORY		NOTES		
04/22/16	MSPR	SETTLEMENT THRU 2014; 4/15 PU ADDTN PER PA-28; 4/16 PU ADDTN PER PA-28;		
04/01/15	MSPR			
03/12/10	KCVL			
12/21/09	INSP			
04/02/09	INSP			
09/07/06	KCVL	MARKED FOR INSPECTION		
09/16/97	GRR			
08/11/94	TW			

EXTRA FEATURES VALUATION						MUNICIPAL SOFTWARE BY AVITAR
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes
UTILITY	100		100	92,812.00	100	9,281,200

PARCEL TOTAL TAXABLE VALUE			
Year	Building	Features	Land
2016	\$ 0	\$ 6,041,300	\$ 0
Parcel Total: \$ 6,041,300			
2017	\$ 0	\$ 6,041,300	\$ 0
Parcel Total: \$ 6,041,300			
2018	\$ 0	\$ 9,281,200	\$ 0
Parcel Total: \$ 9,281,200			

LAND VALUATION					
Zone: IND	Minimum Acreage: 1.84	Minimum Frontage: 200	Site:	Driveway:	Road:
Land Type	UTILITY-ELEC	Neighborhood: E	Cond	Ad Valorem	SPI R Tax Value Notes

0 ac

PICTURE		OWNER		TAXABLE DISTRICTS		BUILDING DETAILS											
		UNITIL ENERGY SYSTEMS INC ATTN: PLANT ACCT 6 LIBERTY LANE WEST HAMPTON, NH 03842		District	Percentage	Model:											
				Water Dist	% 82	Roof:	Roof:										
		PERMITS				Ext:	Ext:	Int:	Int:	Floor:	Floor:	Heat:	Heat:	Bedrooms:	Baths:	Fixtures:	
Date	Permit ID	Permit Type	Notes			A/C:	Extra Kitchens:	Fireplaces:	Generators:	Quality:	Com. Wall:	Stories:	Base Type:				
						BUILDING SUB AREA DETAILS											
						2018 BASE YEAR BUILDING VALUATION											
						Year Built: Condition For Age: Physical: Functional: Economic: Temporary:											

OWNER INFORMATION		SALES HISTORY					PICTURE										
UNITIL ENERGY SYSTEMS INC ATT: PLANT ACCT 6 LIBERTY LANE WEST HAMPTON, NH 03842																	
LISTING HISTORY		NOTES															
07/19/16 KCVL 04/13/16 INSP 12/12/95 TW		NO BLDGS; FNCED IN SUB STATION; DW PART OF OLD PAVEMENT MARKED FOR INSPECTION															
EXTRA FEATURES VALUATION							MUNICIPAL SOFTWARE BY AVTAR										
Feature Type		Units		Length x Width		Size Adj	Rate	Cond	Market Value		Notes						
BOSCOWEN ASSESSING OFFICE																	
PARCEL TOTAL TAXABLE VALUE																	
Year		Building		Features		Land											
2016		\$ 0		\$ 0		\$ 60,600		Parcel Total: \$ 60,600									
2017		\$ 0		\$ 0		\$ 60,600		Parcel Total: \$ 60,600									
2018		\$ 0		\$ 0		\$ 85,900		Parcel Total: \$ 85,900									
LAND VALUATION																	
Zone: VD Minimum Acreage: 0.92 Minimum Frontage: 100 Site: FAIR Driveway: GRAVEL/DIRT Road: PAVED																	
Land Type		Units		Base Rate		NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
UTILITY-ELEC		0.920 ac		95,000		E	100	95	100	95	100 -- LEVEL	100	85,700	0	N	85,700	
UTILITY-ELEC		0.080 ac		x 2,500		X	100				95 -- MILD	100	200	0	N	200	
		1.000 ac		85,900													

PICTURE		OWNER		TAXABLE DISTRICTS		BUILDING DETAILS	
		UNITIL ENERGY SYSTEMS INC ATT: PLANT ACCT 6 LIBERTY LANE WEST HAMPTON, NH 03842		District Percentage Water Dist % 100		Model: Roof: Ext: Int: Floor: Heat: Bedrooms: Extra Kitchens: Baths: Fixtures: Fireplaces: Generators: A/C: Quality: Com. Wall: Stories: Base Type:	
		PERMITS		Date Permit ID Permit Type Notes			
						BUILDING SUB AREA DETAILS	

AVITAR ASSOCIATES OF NEW ENGLAND INC.

Utility Valuation Report Listing

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

UTILITY NAME: BOSCAWEN-LIBERTY UTILITIES- ENG-2018

UTILITY VALUATION YEAR: 2018

Description	Original Cost	Replacement Cost	Depreciation	Assessment Value
G367 TRANS. MAINS	\$ 23	\$ 30	% 0.166667	\$ 25
G375 DIST. MAINS, STEEL	\$ 59,801	\$ 534,294	% 0.722814	\$ 148,099
G376 DIST. MAINS, PLASTIC	\$ 124,170	\$ 276,475	% 0.447342	\$ 152,796
G379 SERVICES, STEEL	\$ 150,368	\$ 424,182	% 0.442914	\$ 236,306
G380 SERVICES, PLASTIC	\$ 222,139	\$ 474,088	% 0.363833	\$ 301,599
G381 METERS	\$ 22,902	\$ 55,182	% 0.417727	\$ 32,131
G382 METER INSTALLATIONS	\$ 11,272	\$ 30,617	% 0.485319	\$ 15,758

GRAND TOTALS FOR BOSCAWEN-LIBERTY UTILITIES- ENG-2018:

\$ 590,675

\$ 1,794,868

\$ 886,700*

* Value Rounded To Nearest Hundred

OWNER INFORMATION		SALES HISTORY			
LIBERTY UTILITIES ATTN: ACCOUNTS PAYABLE 15 BUTTRICK RD LONDONDERRY, NH 03053		Date	Book	Page	Type Price Grantor

LISTING HISTORY	NOTES
03/28/12 MSPR PER 2011 INVENTORY 03/12/10 KCVL 12/21/09 INSP MARKED FOR INSPECTION 10/20/09 MSPR 09/16/97 GRR 08/11/94 TW	NO INFO RECEIVED FROM UTILITY;

EXTRA FEATURES VALUATION						MUNICIPAL SOFTWARE BY AVITAR		
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes	
UTILITY	100		100	8,867.00	100	886,700		
						886,700		

PARCEL TOTAL TAXABLE VALUE			
Year	Building	Features	Land
2016	\$ 0	\$ 566,100	\$ 0
Parcel Total: \$ 566,100			
2017	\$ 0	\$ 566,100	\$ 0
Parcel Total: \$ 566,100			
2018	\$ 0	\$ 886,700	\$ 0
Parcel Total: \$ 886,700			

LAND VALUATION					
Zone: IND	Minimum Acreage: 1.84	Minimum Frontage: 200	Site:	Driveway:	Road:
Land Type	UTILITY-GAS	Neighborhood: E	Cond	Ad Valorem	SPI R Tax Value Notes

0 ac

PICTURE		OWNER		TAXABLE DISTRICTS		BUILDING DETAILS	
		LIBERTY UTILITIES ATTN: ACCOUNTS PAYABLE 15 BUTTRICK RD LONDONDERRY, NH 03053		District	Percentage	Model:	
				Water Dist	% 100	Roof:	
						Ext:	
						Int:	
				Floor:		Heat:	
				Bedrooms:		Baths:	
				Extra Kitchens:		Fixtures:	
				A/C:		Fireplaces:	
				Quality:		Generators:	
				Com. Wall:			
				Stories:			
						Base Type:	
						BUILDING SUB AREA DETAILS	

AVITAR ASSOCIATES OF NEW ENGLAND INC.

Utility Valuation Report Listing

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

UTILITY NAME: BOSCAWEN-EVERSOURCE-2018

UTILITY VALUATION YEAR: 2018

Description	Original Cost	Replacement Cost	Depreciation	Assessment Value
E364 DISTR, POLES,TOWERS & FXT	\$ 28,585	\$ 63,113	% 0.533979	\$ 29,412
E365 DISTR, OVER CONDUCT & DEV	\$ 26,876	\$ 66,154	% 0.452323	\$ 36,231
E366 DISTR, UNDERGRND CONDUIT	\$ 348	\$ 1,308	% 0.647554	\$ 461
E367 DISTR, UNDER COND & DEVIC	\$ 1,110	\$ 3,939	% 0.622493	\$ 1,487
E368 DISTR, PAD TRANSFORMERS	\$ 5,698	\$ 6,095	% 0.022477	\$ 5,958
E369 DISTR, SERVICES OVER&UND	\$ 10,461	\$ 19,330	% 0.437817	\$ 10,867
E370 DISTR, METERS INSTALLED	\$ 3,365	\$ 3,446	% 0.024956	\$ 3,360
E373 DISTR, STR LIGHTS OVERHD	\$ 149	\$ 295	% 0.525424	\$ 140

GRAND TOTALS FOR BOSCAWEN-EVERSOURCE-2018:

\$ 76,592

\$ 163,680

\$ 87,900*

* Value Rounded To Nearest Hundred

1,000

\$ 87,900

OWNER INFORMATION		SALES HISTORY				BOSCAWEN PICTURE
PUBLIC SERVICE CO OF NH DBA EVERSOURCE PO BOX 270		Date	Book	Page	Type	
HARTFORD, CT 06141-0270						

HARTFORD, CT 06141-0270		
LISTING HISTORY		NOTES
03/12/10	KCVL	TRANSMISSION AND DISTRIBUTION; VALUE PER INFO FROM PSNH;
12/21/09	INSP	
08/11/94	TW	

EXTRA FEATURES VALUATION						MUNICIPAL SOFTWARE BY AVITAR		
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	BOSCAWEN ASSESSING OFFICE	
UTILITY	100		100	879.00	100	87,900		
						87,900		

PARCEL TOTAL TAXABLE VALUE			
Year	Building	Features	Land
2016	\$ 0	\$ 71,900	\$ 0
Parcel Total: \$ 71,900			
2017	\$ 0	\$ 71,900	\$ 0
Parcel Total: \$ 71,900			
2018	\$ 0	\$ 87,900	\$ 0
Parcel Total: \$ 87,900			

LAND VALUATION					
Zone: IND	Minimum Acreage: 1.84	Minimum Frontage: 200	Site:	Driveway:	Road:
Land Type	UTILITY-ELEC	Neighborhood: E	Cond	Ad Valorem	SPI R Tax Value Notes
0 ac					

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.

EFFECTIVE AREA CALCULATIONS

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

EXAMPLE: BUILDING AREA CALCULATIONS

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

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

EXAMPLE:

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

STORY HEIGHT ADJUSTMENTS

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

DEPRECIATION TYPES & USE

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

EXAMPLE - 200 Year Old House

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

EXAMPLE - For the 200 year old home in good condition

Building Value	=	129,900
Depreciation	=	x 28%
Depreciation Value	=	- 36,372

Depreciated Bldg. Value = 93,528

- OR -

Building Value	=	129,900
% Condition Good	=	x 72%

Depreciated Bldg. Value = 93,528

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

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

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

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

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

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

LAND VALUE COMPUTATIONS

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

SAMPLE LAND CHART

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

Excess acreage at \$1,500 per acre

Base View Value = \$50,000

Base Waterfront = \$100,000

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

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

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

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

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

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

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

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

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

Example:

Zone = Two Acres, 100 Front Feet

1. Parcel with three acres and 400 front feet would not have any excess frontage assessed because only one excess acre exists and the zone requires two. So, this parcel has no subdivision potential.
2. Parcel with four acres and 400 front feet would be assessed for 100 excess front feet because there are two excess acres to support the zoning requirement, and therefore, a potential for subdivision exist.

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

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

SECTION 5

UNDERSTANDING YOUR PROPERTY RECORD CARD

ABBREVIATIONS, SAMPLES & DEFINITIONS

Notices may not be exact copies

PROPERTY RECORD CARD - FRONT

Map: 000013		Lot: 000016		Sub: 000000 (1)		Card: 1 of 1		(2) 1 MAIN STREET		ANYTOWN		Printed: (3) 8/19/2018	
OWNER INFORMATION						SALES HISTORY						ANYTOWN PICTURE	
DOW, JOHN (4) 1 MAIN STREET ANYTOWN, NH 03123						Date: 12/30/2011 Book: 5276 Page: 0789 Type: U I 38 Price: SCHULTE, FRANCIS ANDRE Grantor: (5)						(8)	
LISTING HISTORY						NOTES							
05/06/15 ERVM 04/04/12 GRPM 04/06/05 GRUM 05/13/00 BHRL 08/27/96 EST (6)						LIGHT GREY; BMU - 50% DIRT, VERY OLD; DNV UFF P/HM OWNR; 4/12 SHED; 5/15-5 NEW WINS & NEW SIDING ON 2 SIDES OF 17X17; NO OTHER CHANGES; (7)							
EXTRA FEATURES VALUATION (9)												MUNICIPAL SOFTWARE BY AVITAR	
Feature Type: FIREPLACE 1-STAND Units: 1 Length x Width: 8 x 10 Size Adj: 100 Rate: 3,000.00 Cond: 100 Market Value: 3,000 Notes: 1,456 SHED-WOOD: 80 260 7.00 100 4,500												ANYTOWN ASSESSING OFFICE	
PARCEL TOTAL TAXABLE VALUE (10)													
Year: 2014 Building: \$ 254,600 Features: \$ 4,500 Land: \$ 320,600 Parcel Total: \$ 579,700													
2015 \$ 254,600 \$ 4,500 \$ 320,600 Parcel Total: \$ 579,700													
2016 \$ 254,600 \$ 4,500 \$ 320,600 Parcel Total: \$ 579,700													
LAND VALUATION (11)													
Zone: MU MIXED USE Minimum Acreage: 0.46 Minimum Frontage: 100 Land Type: IF RES Units: 0.160 ac Base Rate: 337,500 NC: E Adj: 100 Site: 100 Road: 100 DWay: 100 Topography: 95 -- MILD Cond: 100 Ad Valorem: 320,600 SPI: 0 R: N Tax Value: 320,600 Notes: 320,600 0.160 ac 320,600 320,600												Site: AVERAGE Driveway: PAVED Road: PAVED	

Map: 000000		Lot: 000000		Sub: 000000		Card: 1 of 1		MERRIMACK		Printed: 09/01/2018																			
OWNER INFORMATION				SALES HISTORY																									
SAMPLE				Date		Book		Page		Type		Price		Grantor															
				(8a)																									
LISTING HISTORY				NOTES																									
04/07/15 MRPL				Potential Gross Income: \$393,194 Vacancy: 10.00 % Expenses: 6.93 % Net Income: \$329,351 Capitalization Rate: 9.0000 % Additional Value: \$0																									
07/25/11 LMHC																													
04/02/03 MRVL																													
EXTRA FEATURES VALUATION														MUNICIPAL SOFTWARE BY AVITAR															
Feature Type		Units		Length x Width		Size Adj		Rate		Cond		Market Value		Notes															
PAVING ASPHALT		97,250		97250 x 1		60				80				DOUBLE															
LIGHTS, PARKING LOT		11				100				140				SINGLE															
LIGHTS, PARKING LOT		11				100				80																			
SIGN ILLUMINATED		150		1 x 150		167				80																			
MERRIMACK ASSESSING OFFICE														PARCEL TOTAL TAXABLE VALUE															
Year		Building		Features		Land																							
2014		\$ 2,960,000		\$ 170,800		\$ 403,400																							
				Parcel Total: \$ 3,534,200																									
2015		\$ 2,856,400		\$ 225,000		\$ 403,400																							
				Parcel Total: \$ 3,484,800																									
2016		\$ 2,915,800		\$ 0		\$ 743,700																							
				Parcel Total: \$ 3,659,500 *																									
* MARKET INCOME APPROACH TO VALUE																													
LAND VALUATION																													
Zone: C2- GEN COMM Minimum Acreage: 0.46 Minimum Frontage: 125 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	
COM/IND		0.460 ac		120,000		E		100		100		100		100		100 -- LEVEL		400		480,000		0		N		480,000		USE	
COM/IND		3.470 ac		x 20,000		X		100								95 -- MILD		400		263,700		0		N		263,700		USE	
		3.930 ac																743,700								743,700			

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.



(3)

Bldg. Rate: 1.5187

BUILDING SUB AREA DETAILS

(7)

Building Value: \$ 254,600

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

Model – Story Height/Building Type

Roof - Style & Material Cover

Ext - Exterior Wall Cover

Int - Interior Wall Material

Floor - Floor Cover Material

Heat - Type & Fuel

Bedrooms - # of Bedrooms

Bath - # of Baths

Fixtures - Total # of Bath Fixtures

Extra Kitchens – In-law or Living Area Kitchen

Fireplaces

A/C - Central Air

Generators

Quality - Building Quality Description

Com Wall - Commercial Wall Structure

Size Adj - Size Adj Factor

Base Rate - Bldg Sq Ft Cost

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

Sq. Foot Cost - Final Adjusted Bld Sq Ft Cost

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

Example: A first floor finished (FFF) might be worth \$86/sq ft, but an attached deck would not be. By using the 10% cost factor, the square foot cost of the deck would be \$8.60. So, if you have a 100 square foot deck at \$8.60/sf, it would be valued at \$860. Put another way, 100 sf times cost adjustment factor of 10% = 10 sf. 10 sf x \$86 base rate = \$860. As you can see, using the adjustment this way is the same, but it enables the computation of the total effective area for use in the overall size adjustment computation and for comparing the effective area of comparable structures.

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

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

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

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

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

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

Rounded to \$179,300 = Building Assessment

GENERAL COMMONLY USED ABBREVIATIONS	
--	--

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

SAMPLE - LIST LETTER

TOWN OF ANYTOWN
25 MAIN STREET
ANYTOWN, NH 03123

DOW, JOHN
1 MAIN STREET
ANYTOWN, NH 03123

Map Lot Sub : 0000U3 000006 000000

April 3, 2018

Dear Property Owner:

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

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

Please call **603-123-4567 STARTING Tuesday, 4/10/18 thru Thursday, 4/12/18 between 8:00 am & 4:30 pm** to arrange an appointment in the near future for an interior inspection of your property. Please have this notice available when you call.

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

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

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

SAMPLE - NOTICE OF PRELIMINARY VALUES

Town Of Anytown
Board of Selectmen
25Main Street
Anytown, NH 03123

DOW, JOHN
1 MAIN STREET
ANYTOWN, NH 03123

Map Lot Sub : 0000U3 000006 000000

NOTICE OF PRELIMINARY ASSESSMENT VALUES

May 8, 2018

Dear Property Owner:

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

Should you feel an error exists or should you like to make an appointment to review your assessment, you should call **603-123-4567 starting on Mon, 5/14/18 thru, Thurs, 5/17/18 from 8:00 am to 4:30 pm** to arrange an appointment. Reviews will be held **BY APPOINTMENT ONLY** at the **Anytown Town Hall** at a later date. Please keep in mind the phone number will only be answered during the times listed above. If you cannot call during this time frame, please put your specific concerns in writing and we will review them. Do not attempt to fax a request for appointment during or after the date above.

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

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

Thank you for your cooperation.

Land Value: \$ 151,300

Other Value: \$ 209,400

Total Parcel Value: \$ 360,700

SAMPLE - SECOND NOTICE OF VALUE AFTER PRELIMINARY HEARINGS

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

DOW, JOHN
1 MAIN STREET
ANYTOWN, NH 03123

Map Lot Sub : 000001 000001 000001

June 25, 2018

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 4/1/2018.

Sales that occurred between 4/1/16 and 8/25/18 were used in the preliminary analysis.

Sales that occurred between 4/1/17 and 8/25/18 were used in the final analysis. Sales after 7/31/18 may not have been inspected.

A total of 56 qualified sales were used in the preliminary analysis/testing & 28 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.

Boscawen Sales Analysis Report

Ratio	Map	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Sale Price	Assessment	I	Q	Unqualified Description	Prior Year Assessment
	Sale Note								Eff. Area		Sale Date			Grantor	
0.951	000045	000011	000000	06	0.81	R1	F	RSA	A	\$ 203,000	\$ 193,000	I	Q	GLOVER SR, ALLAN W	\$ 146,800
									1,234		07/23/2018				
0.974	000045	000019	000000	06	0.75	R2	F	RSA	A	\$ 219,000	\$ 213,200	I	Q	BELIVEAU, CONSTANCE L.	\$ 152,300
									1,686		01/02/2018				
0.907	000045	000029	000000	10	4.31	R1	E	RSA	D	\$ 320,000	\$ 290,200	I	Q	BUNNELL, JOHN	\$ 193,200
									2,061		10/05/2017				
0.969	000045	000029	000003	06	2.16	CUFL	E			\$ 39,000	\$ 37,800	V	Q	LANDRY, KELLY M.	\$ 0
	OK TO USE!!!!!!!										05/09/2018				
0.960	000045	000029	000009	06	1.00	R1	E			\$ 42,500	\$ 40,800	V	Q	LANDRY, KELLY M.	\$ 0
											03/05/2018				
0.990	000045	000030	000004	06	0.92	R1	E			\$ 41,000	\$ 40,600	V	Q	HAYES, CHELSEA M.	\$ 32,800
											01/12/2018				
0.933	000045	000030	000008	06	0.92	R1	E	RSA	C	\$ 290,000	\$ 270,600	I	Q	RIVEREDGE PROPERTIES L	\$ 32,800
									2,040		12/21/2017				
1.162	000045	000084	000000	06	0.92	R1	E	RSA	A	\$ 125,000	\$ 145,200	I	Q	SMITH, AMANDA M.	\$ 137,400
									1,421		04/06/2018				
1.021	000045	000089	000006	03	7.40	R1	E	RSA	B	\$ 260,000	\$ 265,500	I	Q	LAMB FAMILY REVOCABLE	\$ 207,100
	TENANTS IN COMMON								1,835		10/20/2017				
0.971	000045	000093	00000A	03	3.00	R1	E	RSA	B	\$ 175,000	\$ 169,900	I	Q	JOHNSON, DIRK W	\$ 137,700
									1,085		11/22/2017				
0.918	000047	000017	000000	06	2.79	R1	E	RSA	A	\$ 240,000	\$ 220,300	I	Q	ST. PIERRE SR, DOUGLAS	\$ 172,200
									1,755		05/08/2018				
1.021	000047	000036	000000	06	2.89	R1	E	RSA	A	\$ 206,000	\$ 210,300	I	Q	PARKHURST, JENNIFER	\$ 173,200
									1,632		07/13/2018				
1.003	000047	000036	000001	06	3.97	R2	E	RSM	D	\$ 380,000	\$ 381,100	I	Q	PARKER, BRADLEY K.	\$ 328,500
									5,084		03/19/2018				
1.022	000047	000056	000001	03	6.10	R1	E	RSA	C	\$ 268,000	\$ 273,900	I	Q	ROY, GARY	\$ 219,200
									1,644		12/27/2017				
0.984	000049	000045	000001	03	2.81	R1	E	RSA	D	\$ 260,933	\$ 256,700	I	Q	POWELL, MICHAEL	\$ 211,800
									2,106		02/27/2018				
1.056	000049	000060	000000	03	1.98	R1	E			\$ 42,533	\$ 44,900	I	Q	DEVOID, GAIL H TRUSTEE	\$ 54,400
											03/27/2018				
0.971	000049	000063	000011	01	4.06	R1	G	RSA	D	\$ 410,000	\$ 398,000	I	Q	SCHWIEGER, CHRISTOPHER	\$ 318,300
									2,971		11/20/2017				
0.975	000049	000063	000020	01	1.61	R1	G	RSA	D	\$ 319,000	\$ 311,000	I	Q	DAIGLE, KENNETH J	\$ 239,000
									2,284		05/03/2018				
1.017	000079	000032	000000	06	0.82	R1	F	RSA	A	\$ 200,000	\$ 203,300	I	Q	STACK, MELISSA G	\$ 158,300
									1,150		06/13/2018				
0.934	000079	000036	000000	06	0.75	R1	F	RSA	A	\$ 194,000	\$ 181,100	I	Q	MICHAUD, KENNITH A	\$ 112,900
									1,197		07/02/2018				

Ratio	Map	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Sale Price	Assessment	I	Q	Unqualified Description	Prior Year Assessment
	Sale Note							Eff. Area			Sale Date			Grantor	
1.069	000079	000060	000000	06	0.75	R1	F	RSA	A	\$ 184,933	\$ 197,700	I	Q	PIERCEY, STEPHEN	\$ 167,200
0.984	000079	000086	000000	06	0.48	R1	E	RSA	A	\$ 185,533	\$ 182,600	I	Q	NEMETH JR, JULIUS	\$ 152,700
								1,507	1,474		03/05/2018				
0.964	000079	000101	000000	06	0.60	R1	F	RSA	A	\$ 220,000	\$ 212,100	I	Q	GRUBB, MICHAEL J	\$ 169,900
								1,487			06/22/2018				
1.075	000079	000118	000000	06	1.04	R1	F	RSA	A	\$ 196,000	\$ 210,700	I	Q	PATOINE, ESTATE OF RON	\$ 185,000
								1,451			06/07/2018				
0.926	000079	000142	000000	06	1.65	R1	F	RSA	A	\$ 230,000	\$ 213,000	I	Q	OBBERG, SHAUN M	\$ 161,200
								1,502			05/25/2018				
1.042	000081	000012	000001	01	3.71	R1	F			\$ 45,000	\$ 46,900	V	Q	MULLIKIN, DAVID	\$ 38,500
											11/20/2017				
0.965	000081	000023	000000	01	3.20	R1	F	RSA	C	\$ 290,000	\$ 279,900	I	Q	JENSEN, KYLE	\$ 154,800
								2,075			04/20/2018				
1.012	000083	000008	000004	09	0.29	R1	E	RSA	A	\$ 130,000	\$ 131,500	I	Q	FANNIE, DONALD C.	\$ 100,900
								710			04/05/2018				
0.925	000083	000019	000000	09	0.44	R1	F	RSA	C	\$ 203,000	\$ 187,700	I	Q	MARCOTTE, DEBORAH J	\$ 147,900
								1,384			05/05/2018				
0.958	000083	000023	000000	09	1.60	R1	F	RSA	A	\$ 249,933	\$ 239,500	I	Q	TALBOT, THOMAS JOSEPH	\$ 176,000
								1,856			04/03/2018				
1.036	000083	000027	000000	09	2.16	R2	F	RSA	A	\$ 225,000	\$ 233,100	I	Q	EATON, FRANKLIN A, EST	\$ 166,100
								1,633			04/20/2018				
1.034	000083	000038	00000A	02	2.02	R1	F	RSA	A	\$ 249,933	\$ 258,500	I	Q	BOLDUC, JOSEPH H	\$ 207,900
								2,171			01/05/2018				
1.044	000083	000051	000001	01	1.94	R1	F	RSA	B	\$ 262,333	\$ 273,800	I	Q	KIMBALL, JUSTIN	\$ 235,500
								2,412			12/22/2017				
0.984	000083	000074	000000	09	0.20	R1	E	RSA	D	\$ 236,000	\$ 232,200	I	Q	DOWD, LORI	\$ 172,200
								1,806			09/04/2018				
1.054	000083	000085	000000	09	0.23	R1	E	RSA	E	\$ 199,933	\$ 210,800	I	Q	MCCREA, DANIEL P.	\$ 195,600
								2,100			12/01/2017				
1.044	000083	000086	000000	09	0.23	R1	E	RSA	D	\$ 180,000	\$ 188,000	I	Q	CARIGNAN, DANIEL J	\$ 163,700
								1,997			08/01/2018				
0.999	000083	000087	000000	09	0.40	R1	E	MHD	A	\$ 165,000	\$ 164,900	I	Q	MDR REHAB & DEVELOPMEN	\$ 113,800
								1,089			10/13/2017				
1.011	000083	000091	000000	09	0.22	R1	D	MHS	A	\$ 41,533	\$ 42,000	I	Q	HELPING HANDS REALTY,	\$ 64,000
								793			01/11/2018				
0.992	000094	000026	000000	03	1.23	R1	E	RSA	D	\$ 265,000	\$ 262,800	I	Q	TETREAULT, ROBERT W	\$ 223,900
								2,407			08/31/2018				
1.060	00081A	000002	000000	15	0.71	R1	E	RSA	B	\$ 162,000	\$ 171,800	I	Q	BRIGGS, PRESTON G	\$ 179,000
								1,658			06/25/2018				

Ratio	Map Sale Note	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Eff. Area	Sale Price	Assessment Sale Date	I	Q	Unqualified Description Grantor	Prior Year Assessment
1.061	00081A	000020	00000A	15	1.01	R1	E	RSM	E	4,135	\$ 150,000	\$ 159,200 05/08/2018	I	Q	KENNEY, HAROLD	\$ 261,900
0.988	00081B	000015	000000	08	0.93	R1	F	RSA	A	1,346	\$ 197,000	\$ 194,600 01/18/2018	I	Q	MOORE, DAVID A.	\$ 153,400
0.942	00081B	000028	000000	08	0.42	R1	E	RSA	C	1,587	\$ 203,000	\$ 191,300 11/13/2017	I	Q	GENEST, CARL D	\$ 144,900
1.066	00081B	000030	0000T1	08	0.00	R1	E	MHD	A	1,296	\$ 75,533	\$ 80,500 01/19/2018	I	Q	HOLMES, PETER	\$ 77,700
0.974	00081B	000034	000T22	15	0.00	R1	E	MHS	A	644	\$ 8,933	\$ 8,700 07/11/2018	I	Q	SEIGARS, WENDY	\$ 12,200
1.013	00081B	000034	000T25	15	0.00	R1	E	MHS	A	670	\$ 8,000	\$ 8,100 11/30/2017	I	Q	GEARY, TIMOTHY	\$ 13,600
0.958	00081D	000047	000000	06	0.43	R1	E	RSA	B	1,819	\$ 242,400	\$ 232,200 12/18/2017	I	Q	BLAISE, EVERETT J & CA	\$ 192,100
1.121	00081D	000058	00000B	06	3.08	R1	E	RSA	D	2,837	\$ 199,933	\$ 224,200 05/25/2018	I	Q	MILLETT, ERIC M	\$ 231,300
1.093	00081D	000062	0000T5	06	0.00	R1	E	MHS	A	892	\$ 15,000	\$ 16,400 04/02/2018	I	Q	SPENCER, BARBARA	\$ 12,000
1.066	00081D	000062	000T17	06	0.00	R1	E	MHS	A	683	\$ 5,533	\$ 5,900 06/06/2018	I	Q	DRM CORPORATION	\$ 9,600
1.077	00081D	000069	000000	06	0.38	R1	D	RSA	D	1,338	\$ 174,900	\$ 188,400 10/27/2017	I	Q	HAITHWAITE, CANDACE	\$ 149,800
0.960	00081D	000077	000000	08	1.96	R1	E	RSA	C	4,156	\$ 365,000	\$ 350,300 06/12/2018	I	Q	REED, RONALD W. TRUSTE	\$ 337,000
0.948	00183C	000024	000000	09	0.34	R1	E	RSA	C	2,400	\$ 237,000	\$ 224,600 05/16/2018	I	Q	DUBIA, JEFFREY	\$ 183,300
0.953	00183C	000037	000000	09	0.21	R1W	E	RSA	E	2,867	\$ 256,000	\$ 244,000 07/17/2018	I	Q	LAROCHELLE, ARIE & CUN	\$ 207,800
1.036	00183C	000046	000000	13	0.14	R1W	E	RSA	D	1,586	\$ 162,333	\$ 168,100 06/18/2018	I	Q	BODE, ESTATE OF JAMES	\$ 152,500
1.094	00183C	000092	000000	09	0.39	R1	F	RSA	B	1,466	\$ 189,000	\$ 206,800 12/04/2017	I	Q	SOUTHARD MARC W	\$ 165,600
1.039	00183C	000104	000000	09	0.19	R1	E	RSA	C	1,339	\$ 167,000	\$ 173,500 03/21/2018	I	Q	WHITE, ALEXANDER T	\$ 143,400
0.943	00183D	000021	000000	09	0.65	R2	E	RSM	D	2,409	\$ 239,933	\$ 226,300 08/17/2018	I	Q	SHERMAN, GUY	\$ 171,500
0.981	00183D	000034	000T10	06	0.00	R1	E	MHS	A	653	\$ 21,000	\$ 20,600 10/02/2017	I	Q	WITHAM, SUSAN D	\$ 12,200
0.978	00183D	000071	000000	09	0.40	R2	E	RSM	A	1,495	\$ 170,333	\$ 166,600 12/26/2017	I	Q	PALM, STEPHEN P	\$ 137,200

Ratio	Map	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Sale Price	Assessment	I	Q	Unqualified Description	Prior Year Assessment
	Sale Note								Eff. Area		Sale Date			Grantor	
1.024	00183D	000089	000000	09	0.56	R1	E	RSA	A	\$ 192,400	\$ 197,100	I	Q	MX 2 LLC	\$ 154,300
									1,286		02/12/2018				
1.049	00183D	000107	000000	09	0.20	R1	E	RSA	E	\$ 180,000	\$ 188,900	I	Q	MDR REHAD & DEVELOPMEN	\$ 166,100
									1,929		06/18/2018				

Boscawen Sales Analysis Report

Ratio	Map	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Sale Price	Assessment	I	Q	Unqualified Description	Prior Year Assessment
	Sale Note								Eff. Area		Sale Date			Grantor	
307,300.000	000045	000029	000002	06	40.26	CUFL	E			\$ 1	\$ 307,300	V	U	FAMILY/RELAT GRNTR/E	
	GIRLFRIEND, INCLS ABUTTING PROPERTIES 29-3 & 29-9, FUTU										12/06/2017			KNOWLTON, KENNETH ET	\$ 378,900
37,800.000	000045	000029	000003	06	2.16	CUFL	E			\$ 1	\$ 37,800	V	U	FAMILY/RELAT GRNTR/E	\$ 0
	GIRLFRIEND, MULTI PARCEL SALE INCLS 29-2 & 29-9										12/06/2017			KNOWLTON, EDWARD	
40,800.000	000045	000029	000009	06	1.00	R1	E			\$ 1	\$ 40,800	V	U	FAMILY/RELAT GRNTR/E	\$ 0
	GIRLFRIEND, MULTI PARCEL SALE INCLS 29-2 & 29-3										12/06/2017			KNOWLTON, EDWARD	
0.883	000045	000030	000005	06	0.92	R1	E	RSA	A	\$ 374,933	\$ 331,100	I	U	IMPRVMT U/C AT ASMT	
	SALE ON 3/21/18 INLCUDED PAVED DW, SITE WORK & DECK N 2,650										03/21/2018			RIVEREDGE PROPERTIES L	\$ 32,800
90,900.000	000045	000030	000025	06	1.17	R1	E	RSA	A	\$ 1	\$ 90,900	V	U	EASEMENT/BOATSLIPS	
	3573 2822 UNITIL. & NNETE EASEMENT										10/19/2017			BLECZINSKI, JOSEPH	\$ 33,300
1.243	000045	000030	000026	06	5.06	R1	E			\$ 40,000	\$ 49,700	V	U	ABUTTER SALE	
	2ND PURCHASE IN SAME SUBDIVISION										11/14/2017			KNOWLTON REV TR 92, RO	\$ 38,300
272,300.000	000045	000049	000000	03	3.33	R1	E	RSA	C	\$ 1	\$ 272,300	I	U	UNCLASSFYD EXCLUSION	
	PROBATE CASE NUMBER 317-2017-ET-646										10/07/2017			RUNNELLS, DAVID G	\$ 225,500
284,100.000	000045	000064	000000	03	50.00	R2	E	RSM	B	\$ 1	\$ 284,100	I	U	FAMILY/RELAT GRNTR/E	
											04/06/2018			HOLSKY, ROBIN	\$ 264,400
2.492	000045	000081	000000	06	0.57	R1	E	MHS	A	\$ 38,000	\$ 94,700	I	U	FORECLOSURE	
											08/09/2018			STICKNEY, DONALD E	\$ 71,900
1.199	000045	000081	000000	06	0.57	R1	E	MHS	A	\$ 79,000	\$ 94,700	I	U	INSUF CNT MKT EXPOSUR	
	SEE 8/9/18 SALE FROM BANK TO GRANTOR										08/30/2018			QUEST IRA INC	\$ 71,900
1.128	000045	000088	000000	01	1.07	R1	E	RSA	A	\$ 140,000	\$ 157,900	I	U	FAMILY/RELAT GRNTR/E	
											03/06/2018			COOK JR, WILLIAM	\$ 123,400
286,200.000	000045	000095	000000	06	12.17	R1	E	RSA	B	\$ 1	\$ 286,200	I	U	UNCLASSFYD EXCLUSION	
	CORRECTION IN DEED										12/06/2017			KNOWLTON, ED & LANDRY,	\$ 245,600
0.981	000047	000001	000000	06	174.85	R1	E			\$ 270,000	\$ 264,800	V	U	RSA 79-A CURRENT USE	
											05/25/2018			CARREAU, EVELYNE	\$ 261,700
16.450	000047	000039	000000	03	49.89	R1	E			\$ 10,000	\$ 164,500	V	U	RSA 79-A CURRENT USE	
											07/11/2018			WAREING, RONALD	\$ 147,800
1.511	000047	000040	000002	03	3.56	R1	E	RSA	B	\$ 240,000	\$ 362,600	I	U	INSUF CNT MKT EXPOSUR	
											04/18/2018			MILES, ALBERT T & ROSE	\$ 306,100
370,000.000	000049	000029	000000	03	12.79	R2	E	RSA	D	\$ 1	\$ 370,000	I	U	DIVORCE PRITY GRNTR/E	
											10/20/2017			GIGUIERE, RACHEL ANN &	\$ 289,800
35,700.000	000049	000038	000000	03	3.69	R1	B	RSA	A	\$ 1	\$ 35,700	I	U	DIVORCE PRITY GRNTR/E	
											11/22/2017			GROVER, REGINALD F & R	\$ 32,700
411,800.000	000049	000045	000000	03	100.00	R1	E	RSA	C	\$ 1	\$ 411,800	I	U	FAMILY/RELAT GRNTR/E	
											12/27/2017			BEVANS, WILLIAM R	\$ 307,300
12,100.000	000049	000047	000000	03	7.00	CUUO	X			\$ 1	\$ 12,100	V	U	FAMILY/RELAT GRNTR/E	
											12/27/2017			BEVANS, WILLIAM R	\$ 10,100
214,800.000	000049	000050	000006	03	8.30	R1	E	RSA	A	\$ 1	\$ 214,800	I	U	GOVMT AGENCY GRNTR/E	
											04/05/2018			TOWN OF BOSCAWEN	\$ 178,100

Ratio	Map	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Sale Price	Assessment	I	Q	Unqualified Description	Prior Year Assessment
	Sale Note								Eff. Area		Sale Date			Grantor	
1.612	000079	000082	000000	06	3.86	R1	E	RSA	C	\$83,000	\$133,800	I	U	IMPROVED POST ASMT	
	BANK CALLED TO DISCUSS ITEMS ON ASSESSING CARD AND 1.765										10/20/2017			RICHARDSON, CINDY L.	\$134,600
37,300,000	000079	000094	00T37B	06	0.00	R1	E	MHS	A	\$1	\$37,300	I	U	FAMILY/RELAT GRNTR/E	
	PUT INTO A TRUST										11/03/2017			NICHOLAIDES, PAULINE	\$38,600
128,300,000	000083	000084	000000	09	0.70	R2	E	MHS	A	\$1	\$128,300	I	U	FAMILY/RELAT GRNTR/E	
	INTO TRUST										11/15/2017			BIGELOW, ARTHUR A.	\$98,200
300,000	000094	000012	00001A	03	2.87	R1	X			\$1	\$300	V	U	UNCLASSFYD EXCLUSION	
	"AS AMENDED", UPDATED THE TRUST										11/17/2017			BECKER TRUSTEES, ROGER	\$300
111,100,000	000096	000004	00000A	03	29.40	R1	E			\$1	\$111,100	V	U	EASEMENT/BOATSLIPS	
	UNTIL AND NNETO										11/01/2017			MARTIN, DANIEL L.	\$90,500
1.273	00081A	000002	000000	15	0.71	R1	E	RSA	B	\$135,000	\$171,800	I	U	INSUF CNT MKT EXPOSUR	
	SEE 6/25/18 SALE FOR \$162,000										02/01/2018			MERCHANT, PAUL/CLAIRE	\$179,000
1.242	00081A	000003	000000	15	1.25	R2	E	RSM	E	\$113,000	\$140,300	I	U	ESTATE SALE/FDCY COV	
	ON THE MARKET FOR VERY LONG TIME										12/29/2017			CURRIER, IRENE & LINDA	\$274,300
38,900,000	00081B	000030	000018	08	0.00	R1	E	MHS	A	\$1	\$38,900	I	U	NO STAMP PER DEED	
	STOCK & TRADE SALE										04/09/2018			GRIGGS SR., TRUSTEE, R	\$33,400
1.063	00081B	000047	000000	15	3.00	R1	E	RSA	D	\$260,000	\$276,500	I	U	GOVMT AGENCY GRNTR/E	
											06/13/2018			SMITH, F H FAMILY REVO	\$250,200
169,400,000	00081D	000060	000000	06	0.95	R1	E	RSA	D	\$1	\$169,400	I	U	UNCLASSFYD EXCLUSION	
	CONVERTED INTO TRUST										12/20/2017			COLLINS, NANCY ANN	\$140,800
8,300,000	00081D	000062	000T10	06	0.00	R1	E	MHS	A	\$1	\$8,300	I	U	FAMILY/RELAT GRNTR/E	
	PUT INTO TRUST										11/15/2017			ADAMS, THOMAS	\$11,900
2.140	00081D	000084	000000	15	2.06	R1	E	RSA	E	\$77,000	\$164,800	I	U	FINANCIAL CO GRNTR/E	
	ON THE MARKET FOR A VERY LONG TIME.										12/18/2017			OCWEN LOAN SERVICING	\$275,300
1.890	00081D	000084	000000	15	2.06	R1	E	RSA	E	\$87,200	\$164,800	I	U	INSUF CNT MKT EXPOSUR	
	NO MARKETING PER BUYER-QUICK FLIP FROM 12/17 SALE & 1 3,772										03/21/2018			LANZAFAME, JOHN	\$275,300
188,500,000	00183C	000042	000000	09	0.18	R1W	E	RSA	B	\$1	\$188,500	I	U	FAMILY/RELAT GRNTR/E	
	REVOCABLE TRUST										10/16/2017			SEARAH, DAVID	\$144,200
1.090	00183C	000084	000000	12	0.28	CI	E	COF	C	\$190,533	\$207,600	I	U	ESTATE SALE/FDCY COV	
											02/28/2018			MALCOLM, ROBERT	\$206,800
0.102	00183C	000125	000001	09	0.11	R1	E			\$118,800	\$12,100	V	U	FORECLOSURE	
											11/09/2017			JUST ANOTHER LLC	\$9,300
204,900,000	00183D	000038	000000	09	0.31	R1	E	RSA	A	\$1	\$204,900	I	U	DIVORCE PRTY GRNTR/E	
											12/18/2017			DAVIS, DAWN L & JOHN	\$164,300
1.711	00183D	000049	000000	13	0.34	R2	E	RSM	A	\$94,700	\$162,000	I	U	GOVMT AGENCY GRNTR/E	
	FORECLOSURE PREVIOUSLY FANNIE MAE										10/30/2017			FEDERAL NATIONAL MORTG	\$174,900
0.853	00183D	000123	000000	09	0.50	R1	E	RSA	B	\$171,082	\$146,000	I	U	FORECLOSURE	
											10/17/2017			MILLER, MARLA M.	\$152,400
1.644	00183D	000136	000000	14	0.30	R2	D	RSM	E	\$90,000	\$148,000	I	U	ABUTTER SALE	
	ABUTTER AND SON SELLING TO PARENTS;										12/04/2017			WILLIS, JOHN T.	\$154,600

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.

**Boscawen
Land Undeveloped Site**

UNDEVELOPED 0.92 ACRE SITE

Annual Trend: 4.80% < 04/01/18 > 0.00%	Acquire Discount Minimum Acquire: 10.00	Excess Foot Frontage: \$150.00
Site Acquire: 0.920	Acquire Discount Maximum Acquire: 250.00	
Est. Excess Acreage Value: \$2,500	Acquire Discount Maximum Percentage: 75.00%	

Location Map Lot Sub	Sale		Zn	Acres	Excess Ac		Excess FF		Site Value	Nbhd	Site	DWay	Road	Topo	Cond	Indicated Site Value
	Date/Days	Price/Adjusted			Value	Value	Value	Value								
118 CORN HILL	10/06/16	\$40,000	03	3.665	\$6,176	\$0	\$0	\$36,675	1.00	1.00	1.00	1.00	1.00	0.95	1.00	\$38,605
000045 000029 000001	542	\$42,851	2.75 Acre Site, No Site, No Drive, Paved Road, Mild Topo, sale excluded from final analysis due to resale with a house													
KNOWLTON	03/05/18	\$42,500	06	1.001	\$182	\$0	\$0	\$42,469	1.00	1.00	1.00	1.00	1.00	0.95	1.00	\$44,704
000045 000029 000009	27	\$42,651	No Site, No Drive, Paved Road, Mild Topo													
42 CORN HILL	01/12/18	\$41,000	06	0.919	\$0	\$0	\$0	\$41,426	1.00	1.00	1.00	1.00	1.00	0.95	1.00	\$43,606
000045 000030 000004	79	\$41,426	No Site, No Drive, Paved Road, Mild Topo													
16 KNOWLTON	05/09/17	\$37,000	06	1.502	\$138	\$0	\$0	\$38,453	1.00	1.00	1.00	1.00	1.00	0.95	1.00	\$40,477
000045 000030 000023	327	\$38,591	0.752 Acre Site, No Site, No Drive, Paved Road, Mild Topo, sale excluded from final analysis due to pending resale with a house													
38 KNOWLTON	07/17/17	\$38,000	06	1.203	\$637	\$0	\$0	\$38,652	1.00	1.00	1.00	1.00	1.00	0.90	1.00	\$42,947
000045 000030 000024	258	\$39,289	No Site, No Drive, Paved Road, Rolling Topo													
48 KNOWLTON	05/12/17	\$40,400	06	1.170	\$563	\$0	\$0	\$41,558	1.00	1.00	1.00	1.00	1.00	0.95	1.00	\$43,745
000045 000030 000025	324	\$42,121	No Site, No Drive, Paved Road, Mild Topo, sale excluded from final analysis due to construction of a house													

Average Indicated Site Value: \$42,347

Median Indicated Site Value: \$43,277

As the Median is a better indicator of central tendency, the undeveloped 0.92 acre site is rounded to \$43,000. As such, the Undeveloped Site Factor is -50% and the Undeveloped Driveway Factor is -10%. (\$95,000 x 0.5 = \$47,500 x 0.9 = \$42,750 - rounded to \$43,000).

**Boscawen
Land Developed Site**

DEVELOPED 0.92 ACRE SITE

Annual Trend: 4.80% < 04/01/18 > 0.00%
Building Base Year/Depreciation: 2018/1.30
Est. Building Square Foot Cost: \$88.00

Site Acreage: 0.920
Est. Excess Acreage Value: \$2,500
Excess Foot Frontage: \$150.00

Acreage Discount Minimum Acreage: 10.00
Acreage Discount Maximum Acreage: 250.00
Acreage Discount Maximum Percentage: 75.00%

Location Map Lot Sub	Sale Date/Days	Price/Adjusted Zn	Bidg Rate	Year Built	Depreciation		Bldg Sq. Ft.	Building Value	Features Value	Excess Acres	Excess Value	Ac	Excess FF	Residual Value	Nbhd	Site	Dway	Road	Topo	Cond	Indicated Site Value
					Age	Other															
24 GOODHUE 000079 000107 000000	04/01/16 730	\$193,533 \$212,112	06 Above Average	1.0727 Neighborhood,	1986 Average Site,	2.00 Paved DW,	14 Paved Rd &	0 Rolling Topo	1,544 \$125,345	0 \$1,600	0 0.000	\$0	\$0	\$85,167	1.10	1.00	1.00	1.00	0.90	1.00	\$86,027
23 WATER STREET 000045 000030 000012	05/27/16 674	\$264,933 \$288,415	06 Average Site,	1.0199 Paved DW,	2015 Paved Rd &	2.50 Mild Topo	4 0	2,188 \$188,521	\$0	0.490	\$1,103	\$0	\$98,791	1.00	1.00	0.95	1.00	0.95	1.00	\$109,464	
273 DANIEL WEBSTER 000047 000004 000000A	06/01/16 669	\$210,000 \$228,475	06 Average Site,	0.9371 Paved DW,	1990 Paved Rd &	2.50 Rolling Topo	17 0	1,994 \$136,481	\$4,000	5.080	\$11,430	\$0	\$76,564	1.00	1.00	1.00	1.00	0.90	1.00	\$85,071	
31 FOREST 000079 000024 000000	06/12/17 293	\$178,000 \$184,859	06 Above Average	0.9718 Neighborhood,	1972 Average Site,	2.50 Paved DW,	22 Paved Rd &	0 Rolling Topo	1,270 \$84,715	\$2,200	0.000	\$0	\$97,944	1.10	1.00	1.00	1.00	0.90	1.00	\$98,933	
44 FOREST 000079 000057 000000	08/28/17 216	\$188,000 \$193,340	06 Above Average	0.9708 Neighborhood,	1970 Average Site,	1.50 Paved DW,	13 Paved Rd &	0 Rolling Topo	1,230 \$91,419	\$7,100	0.000	\$0	\$94,821	1.10	1.00	1.00	1.00	0.90	1.00	\$95,779	
8 GOODHUE 000079 000106 000001	09/27/17 186	\$249,900 \$256,013	06 Above average	1.1007 neighborhood,	2017 Average Site,	2.50 Gravel DW,	1 Paved Rd &	0 Rolling Topo	1,660 \$159,182	\$0	0.003	\$7	\$96,824	1.10	1.00	0.95	1.00	0.90	1.00	\$102,949	
52 FOREST 000079 000060 000000	03/05/18 27	\$184,933 \$185,590	06 Above average	0.9857 Neighborhood,	1973 Average Site,	2.50 Paved DW,	22 Paved Rd &	0 Mild Topo	1,507 \$101,961	\$4,900	0.000	\$0	\$78,729	1.10	1.00	1.00	1.00	0.95	1.00	\$75,339	

Average Indicated Improved Site Value: \$93,366

Median Indicated Improved Site Value: \$95,779

The Median is a better indicator of central tendency, so the preliminary 0.92 acre building site is rounded to \$95,000. After final testing with all of the sales, the building depreciation was changed from 1.3 to 1.5. The 0.92 acre building site remained at \$95,000.

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

DEVELOPED 0.92 ACRE SITE

**Boscawen
Land Developed Site**

DEVELOPED 2.75 ACRE SITE

Annual Trend: 4.80% < 04/01/18 > 0.00%
Building Base Year/Depreciation: 2018/1.30
Est. Building Square Foot Cost: \$88.00

Site Acreage: 2.750
Est. Excess Acreage Value: \$2,500
Excess Foot Frontage: \$150.00

Acreage Discount Minimum Acreage: 10.00
Acreage Discount Maximum Acreage: 250.00
Acreage Discount Maximum Percentage: 75.00%

Location	Sale	Bldg	Year	Depreciation	Bldg	Building	Features	Excess	Excess	Ac	Excess	FF	Residual	Nhbd	Site	Dway	Road	Topo	Cond	Indicated		
Map Lot Sub	Date/Days	Price/Adjusted	Zn	Rate	Built	Conf*	Age	Other	Sq. Ft.	Value	Value	Acres	Value	Value	Value	Value	Value	Value	Value	Site Value		
135 CORN HILL	09/18/17	\$248,100	03	0.9649	1986	2.00	14	0	1,764	\$128,814	\$26,000	17.140	\$4,156	\$0	\$95,492	1.00	1.00	1.00	0.95	1.00	\$100,518	
000045 000087 000000	195	\$254,462	Average Site, Paved DW, Paved Rd & Mild Topo																		\$93,686	
225 CORN HILL	10/20/17	\$260,000	03	1.1271	1987	2.00	14	0	1,835	\$156,524	\$4,900	4.650	\$10,463	\$0	\$93,686	1.00	1.00	1.00	1.00	1.00	\$93,686	
000045 000089 000006	163	\$265,573	Average Site, Paved DW, Paved Rd & Level Topo																		\$104,833	
257 CORN HILL	11/22/17	\$175,000	03	1.0839	1974	2.00	17	0	1,085	\$85,897	\$1,900	0.250	\$563	\$0	\$89,632	1.00	1.00	0.95	1.00	0.90	1.00	\$104,833
000045 000093 00000A	130	\$177,992	Average Site, Gravel DW, Paved Rd & Rolling Topo																		\$93,022	
181 WATER STREET	12/27/17	\$268,000	03	1.0925	1984	1.50	12	0	1,644	\$139,088	\$26,200	3.351	\$4,189	\$13,500	\$88,371	1.00	1.00	0.95	1.00	1.00	\$93,022	
000047 000056 000001	95	\$271,348	Average Site, Gravel DW, Paved Rd & Level Topo																		\$93,022	
424 HIGH STREET	02/27/18	\$260,933	03	1.0177	2006	2.50	12	0	2,106	\$165,975	\$300	0.060	\$135	\$0	\$95,655	1.00	1.00	1.00	1.00	0.95	1.00	\$100,689
000049 000045 000001	33	\$262,065	Average Site, Paved DW, Paved Rd & Mild Topo																		\$100,689	

Average Indicated Improved Site Value: \$98,550

Median Indicated Improved Site Value: \$100,518

The Median is a better indicator of central tendency, so the preliminary 2.75 acre building site is rounded to \$100,000. After final testing with all of the sales, the building depreciation was changed from 1.3 to 1.5 and the 2.75 acre building site was changed to \$99,000.

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

DEVELOPED 2.75 ACRE SITE

**Boscawen
Residential Building**

SQUARE FOOT RSA COST ON 0.92 ACRE SITE

Annual Trend: 4.80% < 04/01/18 > 0.00%
Building Base Year/Depreciation: 2018/1.30
Buildable Site Value: \$96,000

Site Acreage: 0.920
Est. Excess Acreage Value: \$2,500
Excess Foot Frontage: \$150.00

Acreage Discount Minimum Acreage: 10.00
Acreage Discount Maximum Acreage: 250.00
Acreage Discount Maximum Percentage: 75.00%

Location Map Lot Sub	Sale		Zn	Nbhd	Site	Dwayer	Road	Topo	Cond	Adj Site Value	Features Value	Excess Ac Value	Excess Ff Value	Bldg Residual Value	Bldg Rate	Year Built	Cond*	Depreciation		Bldg Sq Ft	Indicated Sq Ft Value
	Date/Days	Price/Adjusted																Age	Other		
61 DANIEL WEBSTER H	06/10/16	\$244,266	06	1.00	1.00	1.00	1.00	1.00	1.00	\$96,000	\$4,900	\$3,658	\$0	\$160,909	1.0654	1987	2.00	14	0	1,979	\$88.74
000079 000130 000000	660	\$265,467	Average Site, Paved DW, Paved Rd, Level Topo																		
10 WELCOM AVE	08/23/16	\$154,000	06	1.10	1.00	1.00	1.00	0.95	1.00	\$100,320	\$5,600	-\$3,000	\$0	\$62,948	1.0994	1975	2.00	17	0	1,288	\$53.56
000079 000120 000000 A	586	\$165,868	0.55 Acre Site, Above Average Neighborhood, Average Site, Paved DW, Paved Rd, Mild Topo																		
6 HOLLINS AVENUE	04/21/17	\$283,000	02	1.20	1.00	1.00	1.00	0.90	1.00	\$103,680	\$0	\$758	\$0	\$191,402	1.0853	2005	2.50	12	0	2,232	\$89.79
000083 000064 000005	345	\$295,840	Good Neighborhood, Average Site, Paved DW, Paved Rd, Rolling Topo																		
32 GOODHUE	05/31/17	\$205,000	06	1.10	1.00	1.00	1.00	0.95	1.00	\$100,320	\$900	-\$2,000	\$0	\$114,002	1.0302	1970	1.50	13	0	1,442	\$88.21
000079 000110 000000	305	\$213,222	Above Average Neighborhood, 0.64 Acre Site, Average Site, Paved DW, Paved Rd, Mild Topo																		
9 HOLLINS AVENUE	06/28/17	\$295,000	02	1.20	1.00	1.00	1.00	0.90	1.00	\$103,680	\$500	\$758	\$0	\$200,808	1.0716	2005	2.50	12	0	2,374	\$89.70
000083 000064 000008	277	\$305,746	Good Neighborhood, Average Site, Paved DW, Paved Rd, Rolling Topo																		
18 GOODHUE	08/29/17	\$272,000	06	1.10	1.00	0.95	1.00	0.90	1.00	\$90,288	\$0	\$245	\$0	\$189,158	1.0013	2017	2.50	1	0	2,168	\$88.02
000079 000106 000002	215	\$279,691	Good Neighborhood, Average Site, Gravel DW, Paved Rd, Rolling Topo																		
96 QUEEN STREET	01/05/18	\$249,933	02	1.10	1.00	1.00	1.00	0.95	1.00	\$100,320	\$4,300	\$2,338	\$0	\$145,802	0.9286	1998	2.00	12	0	2,171	\$82.18
000083 000038 000000 A	86	\$252,760	Above Average Neighborhood, Average Site, Paved DW, Paved Rd, Mild Topo																		

Average Indicated Square Foot Value: \$82.89

Median Indicated Square Foot Value: \$88.21

The Median is a better indicator of central tendency, so the preliminary building square foot cost for 0.92 acre site is rounded to \$88. After final testing with all of the sales, building depreciation was changed from 1.3 to 1.5. The residential building square foot cost remained at \$88 per square foot.

*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

SQUARE FOOT RSA COST ON 0.92 ACRE SITE

**Boscawen
Residential Building**

DOUBLE WIDE MH SQUARE FOOT COST - NO LAND INCLUDED

Annual Trend: 4.80% < 04/01/18 > 0.00%	Site Acreage: 0.920	Acreage Discount Minimum Acreage: 10.00
Building Base Year/Depreciation: 2018/2.00	Est. Excess Acreage Value: \$2,000	Acreage Discount Maximum Acreage: 250.00
Buildable Site Value: \$0	Excess Foot Frontage: \$150.00	Acreage Discount Maximum Percentage: 75.00%

Location	Sale		Adj Site				Features		Excess Ac		Excess FF Bldg Residual		Bldg		Year		Depreciation		Bldg		Indicated	
	Map Lot Sub	Date/Days Price/Adjusted	Zn	Nhbd	Site Dway Road Topo	Cond	Value	Value	Value	Value	Value	Rate	Built	Cond*	Age	Other	Sq Ft	Sq Ft	Sq Ft Value	Sq Ft Value		
13 BERLE	05/25/16	\$43,533	15	1.00	1.00	1.00	1.00	1.00	\$0	\$4,200	\$0	\$0	\$43,203	1.1248	2006	2.50	18	0	926	\$50.58		
00081B 000034 000T29	676	\$47,403	Fessenden MH Park	\$1,000	amenity value																	
2 ELIZABETH	01/19/18	\$75,533	08	1.00	1.00	1.00	1.00	1.00	1.00	\$0	\$4,300	\$0	\$0	\$71,948	1.0533	2013	2.50	10	0	1,296	\$58.56	
00081B 000030 0000T1	72	\$76,248	Boscawen MH Park	\$2000	amenity value																	

Average Indicated Square Foot Value: \$54.57

Median Indicated Square Foot Value: \$54.57

These two sales indicate a preliminary base rate of \$55 per square foot for double wide mobile homes. After inclusion of all of the sales, the double wide mobile home base rate was changed to \$62 per square foot.

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

DOUBLE WIDE MH SQUARE FOOT COST - NO LAND INCLUDED

**Boscawen
Residential Building**

MH SINGLE SQUARE FOOT COST - NO LAND INCLUDED

Annual Trend: 4.80% < 04/01/18 > 0.00%
Building Base Year/Depreciation: 2018/4.50
Buildable Site Value: \$0

Site Acreage: 0.230
Est. Excess Acreage Value: \$2,500
Excess Foot Frontage: \$150.00

Acreage Discount Minimum Acreage: 10.00
Acreage Discount Maximum Acreage: 250.00
Acreage Discount Maximum Percentage: 75.00%

Location	Map Lot Sub	Sale		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		Bldg Age	Other Sq Ft	Indicated Sq Ft Value
		Date/Days	Price/Adjusted																				
11 BERLE	00081B 000034 000T28	07/06/16	\$22,500	15	1.00	1.00	1.00	1.00	1.00	1.00	\$0	\$2,200	\$0	\$0	\$22,176	0.9566	2002	2.50	45	0	747	\$56.42	
6 ELIZABETH	00081B 000030 000T13	09/27/16	\$20,000	08	1.00	1.00	1.00	1.00	1.00	1.00	\$0	\$2,000	\$0	\$0	\$19,449	0.9638	2006	2.50	41	0	756	\$45.24	
12 SHERMAN	00183D 000034 000T12	10/24/16	\$17,000	06	1.00	1.00	1.00	1.00	1.00	1.00	\$0	\$9,800	\$0	\$0	\$8,371	0.9391	1965	2.00	68	0	625	\$44.57	
30 BALSAM	000083 000088 000T30	12/07/16	\$29,950	09	1.00	1.00	1.00	1.00	1.00	1.00	\$0	\$8,900	\$0	\$0	\$22,941	0.9152	1986	2.00	50	0	919	\$54.55	
7 SHERMAN	00183D 000034 0000T17	01/30/17	\$28,000	06	1.00	1.00	1.00	1.00	1.00	1.00	\$0	\$9,100	\$0	\$0	\$20,469	0.9610	1976	1.50	45	0	708	\$54.70	
2 FESSENDEN	00081B 000034 0000T11	04/25/17	\$12,000	15	1.00	1.00	1.00	1.00	1.00	1.00	\$0	\$5,100	\$0	\$0	\$7,438	0.8504	1968	2.50	81	0	812	\$56.69	
22 DUSTON	00081B 000034 000T12	08/18/17	\$22,000	15	1.00	1.00	1.00	1.00	1.00	1.00	\$0	\$1,600	\$0	\$0	\$21,054	0.8817	1994	2.50	54	0	1,028	\$50.50	
10 SHERMAN	00183D 000034 000T10	10/02/17	\$21,000	06	1.00	1.00	1.00	1.00	1.00	1.00	\$0	\$9,500	\$0	\$0	\$12,000	0.9162	1969	2.00	63	0	653	\$54.21	
9 EDDY	00081B 000034 000T25	11/30/17	\$8,000	15	1.00	1.00	1.00	1.00	1.00	1.00	\$0	\$2,300	\$0	\$0	\$5,828	0.9088	1965	2.50	81	0	670	\$50.38	

Average Indicated Square Foot Value: \$51.92

Median Indicated Square Foot Value: \$54.21

The Median is a better indicator of central tendency, so the preliminary single wide mobile home base rate is rounded to \$54 per square foot. After inclusion of all of the sales the single wide mobile home base rate was changed to \$50 per square foot.

*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

MH SINGLE SQUARE FOOT COST - NO LAND INCLUDED

**Boscawen
Residential Building**

MH SINGLE WIDE SQUARE FOOT COST IN 0.23 ACRE ZONE

Annual Trend: 4.80% < 04/01/18 > 0.00%
Building Base Year/Depreciation: 2018/4.50
Buildable Site Value: \$90,000

Site Acreage: 0.230
Est. Excess Acreage Value: \$2,500
Excess Foot Frontage: \$150.00

Acreage Discount Minimum Acreage: 10.00
Acreage Discount Maximum Acreage: 250.00
Acreage Discount Maximum Percentage: 75.00%

Location Map Lot Sub	Sale		Zn	Nbhd	Site	Dway	Road	Topo	Cond	Adj Site Value	Features Value	Excess Ac Value	Excess Ff Value	Bldg Residual Value	Bldg Rate	Year Built	Cond*	Depreciation		Bldg Sq Ft	Indicated Sq Ft Value
	Date/Days	Price/Adjusted																Age	Other		
2 JACKSON	11/29/16	\$95,000	09	1.00	1.00	1.00	1.00	1.00	1.00	\$90,000	\$600	-\$14,500	\$0	\$24,997	0.8925	2005	2.50	41	0	931	\$50.99
00183C 000002 000000	488	\$101,097	XS	Acre Value = 0.12 acres in 0.23 acre site																	
6 MAPLE	01/11/18	\$41,533	09	0.90	1.00	0.95	1.00	1.00	0.40	\$30,780	\$600	\$0	\$0	\$10,590	0.8786	1980	2.50	68	0	793	\$47.50
000083 000091 000000	80	\$41,970	Site Cond = located in Woody Hollow MH Park, Average Site, Gravel DW, Paved Rd & Level Topo																		

Average Indicated Square Foot Value: \$49.25

Median Indicated Square Foot Value: \$49.25

These two sales indicate a preliminary single wide mobile home base rate of \$49 per square foot. After inclusion of all of the sales, the single wide mobile home base rate was changed to \$50 per square foot.

*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

MH SINGLE WIDE SQUARE FOOT COST IN 0.23 ACRE ZONE

**Boscawen
Residential Building**

SQUARE FOOT RSA COST ON 2.75 ACRE SITE

Annual Trend: 4.80% < 04/01/18 > 0.00%
Building Base Year/Depreciation: 2018/1.30
Buildable Site Value: \$99,000

Site Acreage: 2.750
Est. Excess Acreage Value: \$2,500
Excess Foot Frontage: \$150.00

Acreage Discount Minimum Acreage: 10.00
Acreage Discount Maximum Acreage: 250.00
Acreage Discount Maximum Percentage: 75.00%

Location Map Lot Sub	Sale		Zn	Nbhd	Site	Dway	Road	Topo	Cond	Adj Site Value	Features Value	Excess Ac Value	Excess Ff Value	Bldg Residual Value	Bldg Rate	Year Built	Cond*	Depreciation		Bldg Sq Ft	Indicated Sq Ft Value
	Date/Days	Price/Adjusted																Age	Other		
118 CORN HILL	04/24/17	\$241,500	03	1.00	1.00	1.00	1.00	0.95	1.00	\$94,050	\$2,500	\$2,059	\$0	\$153,753	0.9839	2017	2.50	1	0	1,921	\$82.17
000045 000029 0000001	342	\$252,362	Average Site,	Paved DW,	Paved Rd &	Mild Topo															
230 CORN HILL	06/27/17	\$220,000	03	1.00	1.00	1.00	1.00	0.90	1.00	\$89,100	\$0	\$1,440	\$0	\$137,503	0.9442	1986	2.00	14	0	1,845	\$91.78
000045 000051 0000000	278	\$228,043	Average Site,	Paved DW,	Paved Rd &	Rolling Topo															
80 NORTH WATER	09/01/17	\$194,900	03	1.00	1.00	0.95	1.00	0.90	1.00	\$84,645	\$0	\$35,466	\$0	\$80,223	1.1201	1986	2.50	18	0	1,019	\$85.71
000094 000034 000000A	212	\$200,334	Average Site,	Gravel DW,	Paved Rd &	Rolling Topo															
50 CORN HILL	12/21/17	\$290,000	06	1.00	1.00	0.95	1.00	1.00	1.00	\$94,050	\$0	\$0	\$0	\$199,802	1.0254	2017	2.50	1	0	2,040	\$96.48
000045 000030 0000008	101	\$293,852	Average Site,	Gravel DW,	Paved Rd &	Level Topo															

Average Indicated Square Foot Value: \$89.04

Median Indicated Square Foot Value: \$88.75

The Median is a better indicator of central tendency, so the preliminary building square foot cost for a 2.75 acre site is rounded to \$88. After final testing with all of the sales the building depreciation was changed from 1.3 to 1.5. The residential building square foot cost remained at \$88 per square foot.

*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

SQUARE FOOT RSA COST ON 2.75 ACRE SITE

SECTION 8

A. FIELD REVIEW

B. INFORMAL HEARING PROCESS

- 1. Number of Hearings**
- 2. Results of Hearing**

A. Field Review

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

Field Review

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

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

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

Property Specific Adjustment Guidelines

Land Adjustments

Site Modifiers – Undeveloped/Wooded Lot	- 50% (50 Site Modifier)
Undeveloped/Clear	- 50% (50 Site Modifier)
Gravel Driveway	- 5% (95 Driveway Modifier)
Natural/Grass Driveway	- 10% (90 Driveway Modifier)
Undeveloped Driveway	- 10% (90 Driveway Modifier)
Gravel Roadway	- 5% (95 Roadway Modifier)
Shared Driveway/Access (SHDW)	- 5% or greater depending on size & impact
ROW Across Lot to Access Another	Varies – dependent upon access characteristics, typically -5 to -10%
Topography (TOPO)	Varies – dependent upon severity
Less Than Average Access (ACC)	Varies – dependent upon severity
Cost to Develop (CTD)	Varies – determined by field review
Added Site Value (SITE)	Varies – determined by field review
Road Bisects Lot (RBL)	- 5% (95 Land Condition)
Not Buildable (NBD)	- 90% (10 Land Condition)
Current Use Wetlands or Unproductive	- 90% (10 Land Condition)
Power Line Easement (PLE)	Varies – dependent upon severity
In-Law Apartment	+00 (100 Land Condition)
2 Family Dwelling	+00 (100 Land Condition)
3 or more Family Dwelling	+00 (100 Land Condition)
Commercial Use	Varies – depends on how extensive the use
2 Dwellings on Lot w/Separate Utilities	+5% (105 Land Condition)
3 Dwellings on Lot w/Separate Utilities	+10% (110 Land Condition)
4 or More Dwellings on Lot w/Sep. Utilities	Varies – depends on how extensive the use
No Septic on Developed Site	- 5% (95 Land Condition)

King St. – Loc Adj on King St	- 10% (90 Land Condition)
High St. – Loc Adj from King St to Corn Hill	- 5% (95 Land Condition)
N. Main St. – Loc Adj from King St to #205	- 5% (95 Land Condition)

Building Adjustments

Wall Height (WH) -1% to -3% Dependent on Severity
 This adjustment is typically seen on gambrel style dwellings as there is a loss in space in the upper floor due to the pitch of the roof.

Close to Road (CTR) -5% to -10% Dependent on Severity
 This adjustment is applied to homes that are abnormally close to the road.

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

King St. – Location Adjustment on King St	- 10%
High St. – Location Adjustment from King St to Corn Hill	- 5%
N. Main St. – Location Adjustment from King St to #205	- 5%

B. Informal Hearing Process

The informal hearing process begins with a notice of preliminary value and information on how to make an appointment to review the assessment one on one being mailed first class on: April 6, 2018.

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

The property owners were given 4 days, starting 4/16/18 between the hours of 8:00 am & 4:30 pm to call and arrange an appointment.

The hearings were held for 2 days from 4/23/18 to 4/24/18 and resulted in 87 taxpayers representing 90 properties calling to set up appointments to discuss their assessments.

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

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

The hearings went smoothly and gave us an opportunity to correct any physical data, as well as complete any interior inspections of properties that had not previously been inspected.

SECTION 9

A. CALIBRATION TECHNIQUE

**B. FINAL STATISTICAL
ANALYSIS & TESTING**

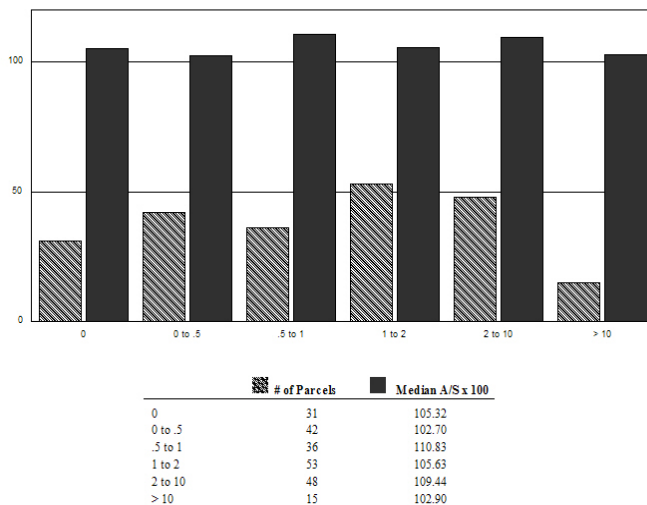
C. FINAL VALUATION TABLES

A. MODEL CALIBRATION TECHNIQUE

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

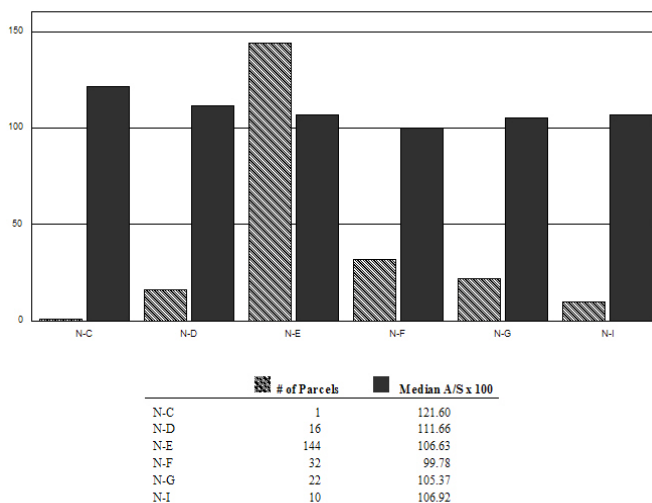
That data is then used to develop preliminary costs for land and building tables needed for the CAMA system to calculate assessment values for all property in the municipality once the rest of the properties are measured and listed.

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

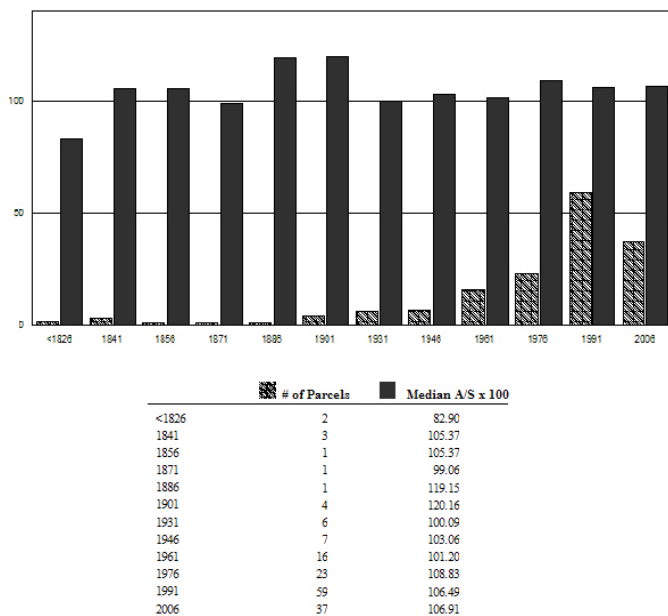


The hashed bars indicate the number of sales in each group, while the solid bars indicate the median assessment to sales ratio. This graph charts ratios for various lot sizes of the sales data and enables us to determine if all lots are fairly assessed regardless of size.

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



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



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

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

Sales Ratio Bar Graphs

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

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

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

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

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

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

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

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

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

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

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

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

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

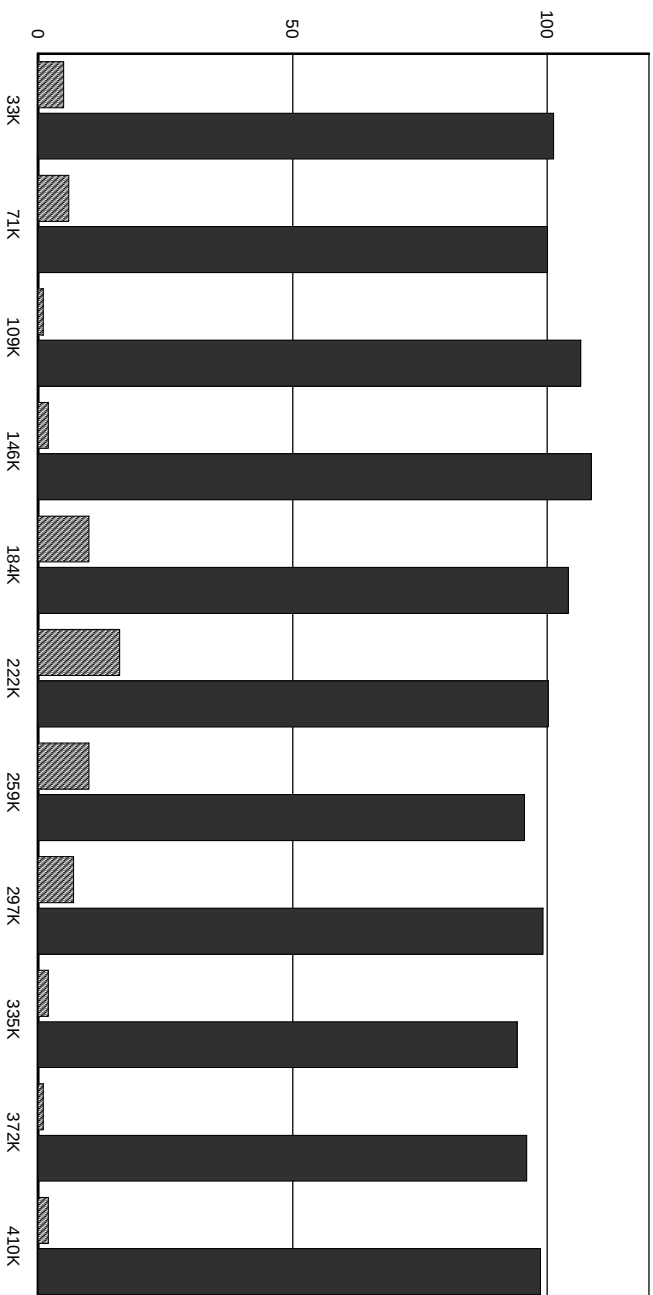
SECTION 9

B. FINAL STATISTICAL ANALYSIS REPORTS

Sales Analysis Results
Boscawen -- 09/09/2018

Sales Analysis Statistics			
Number of Sales:	62	Mean Sales Ratio:	1.0045
Minimum Sales Ratio:	0.9069	Median Sales Ratio:	0.9955
Maximum Sales Ratio:	1.1616	Standard Deviation:	0.0539
Aggregate Sales Ratio:	0.9954	Coefficient of Dispersion:	4.4788
		Price Related Differential:	1.0091
Sales Analysis Criteria			
Sold: 10/01/2017 - 09/08/2018	Sale Ratios: 0.000 - 999.999		
Building Value: 0 - 999999999	Bldg Eff. Area: 0 - 999999999		
Land Value: 0 - 999999999	Land Use: ALL		
Current Use CR: 0 - 999999999	Acres: 0 - 999999999		
Year Built: 1600 - 2018	Trend: 0.000% Prior to 09/09/2018		
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			

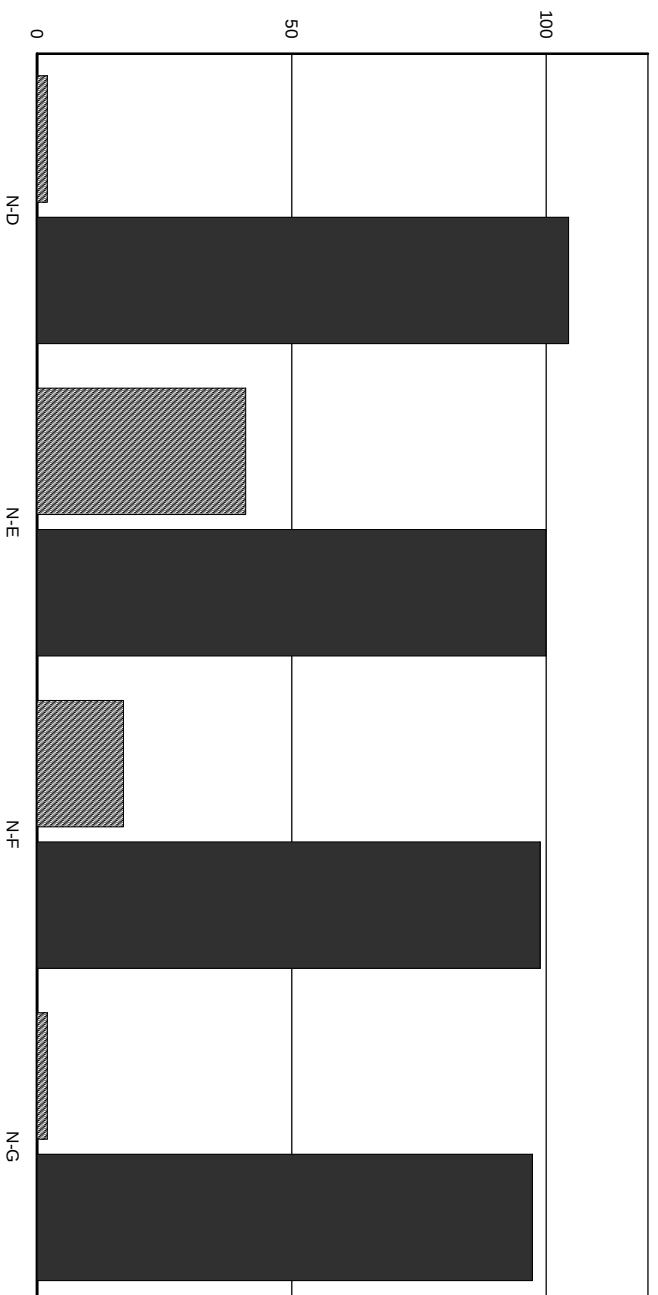
Boscawen:Median A/S Ratio by Sale Price



 # of Parcels
  Median A/S x 100

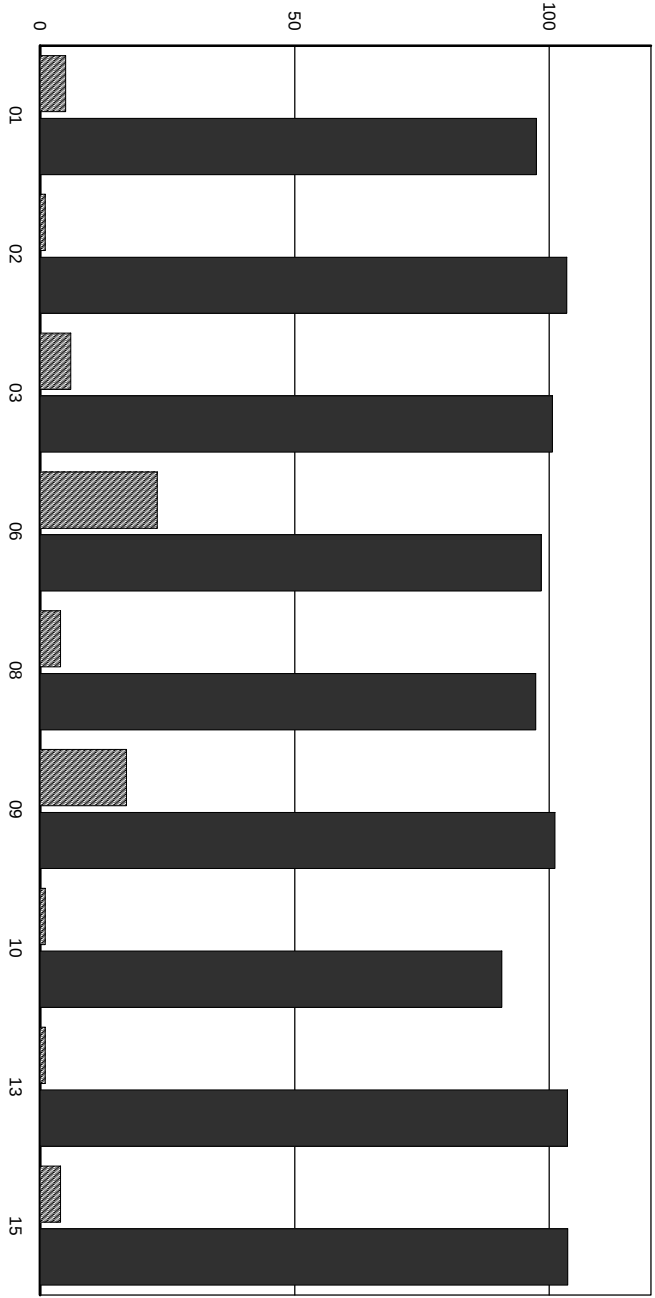
33K	5	101.25
71K	6	100.07
109K	1	106.58
146K	2	108.66
184K	10	104.17
222K	16	100.22
259K	10	95.55
297K	7	99.17
335K	2	94.09
372K	1	95.97
410K	2	98.68

Boscawen: Median A/S Ratio by Neighborhood



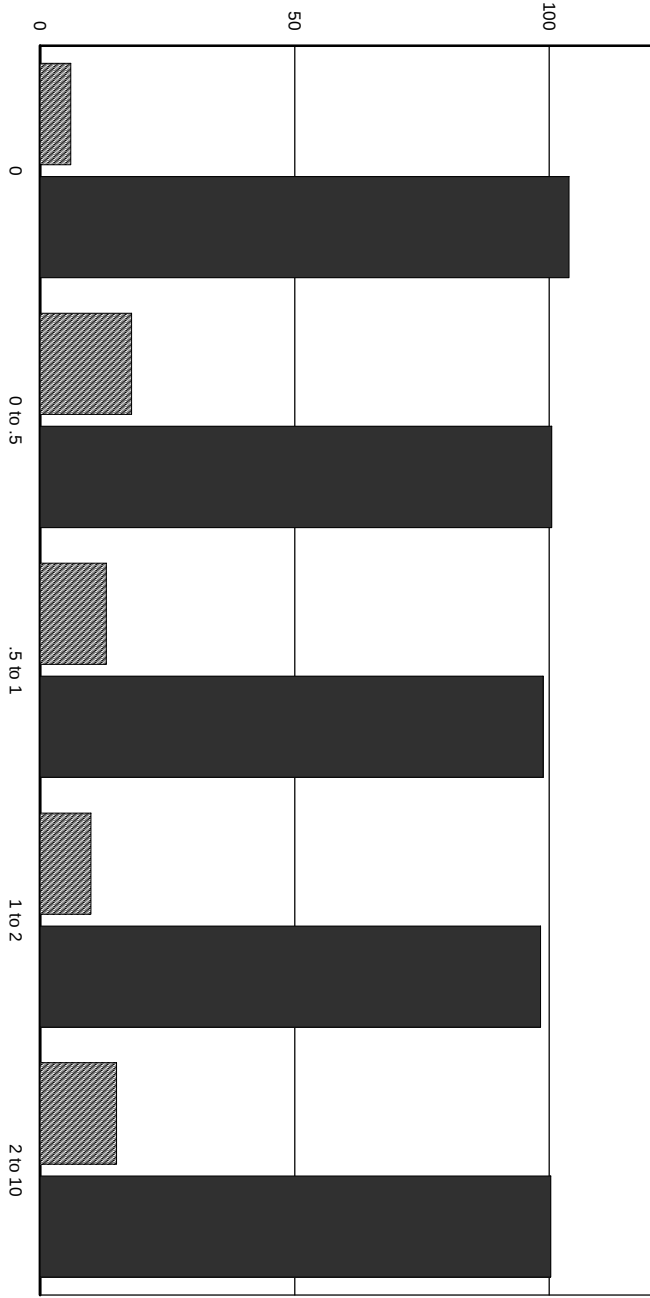
	# of Parcels	Median A/S x 100
N-D	2	104.42
N-E	41	99.94
N-F	17	98.78
N-G	2	97.28

Boscawen:Median A/S Ratio by Zone



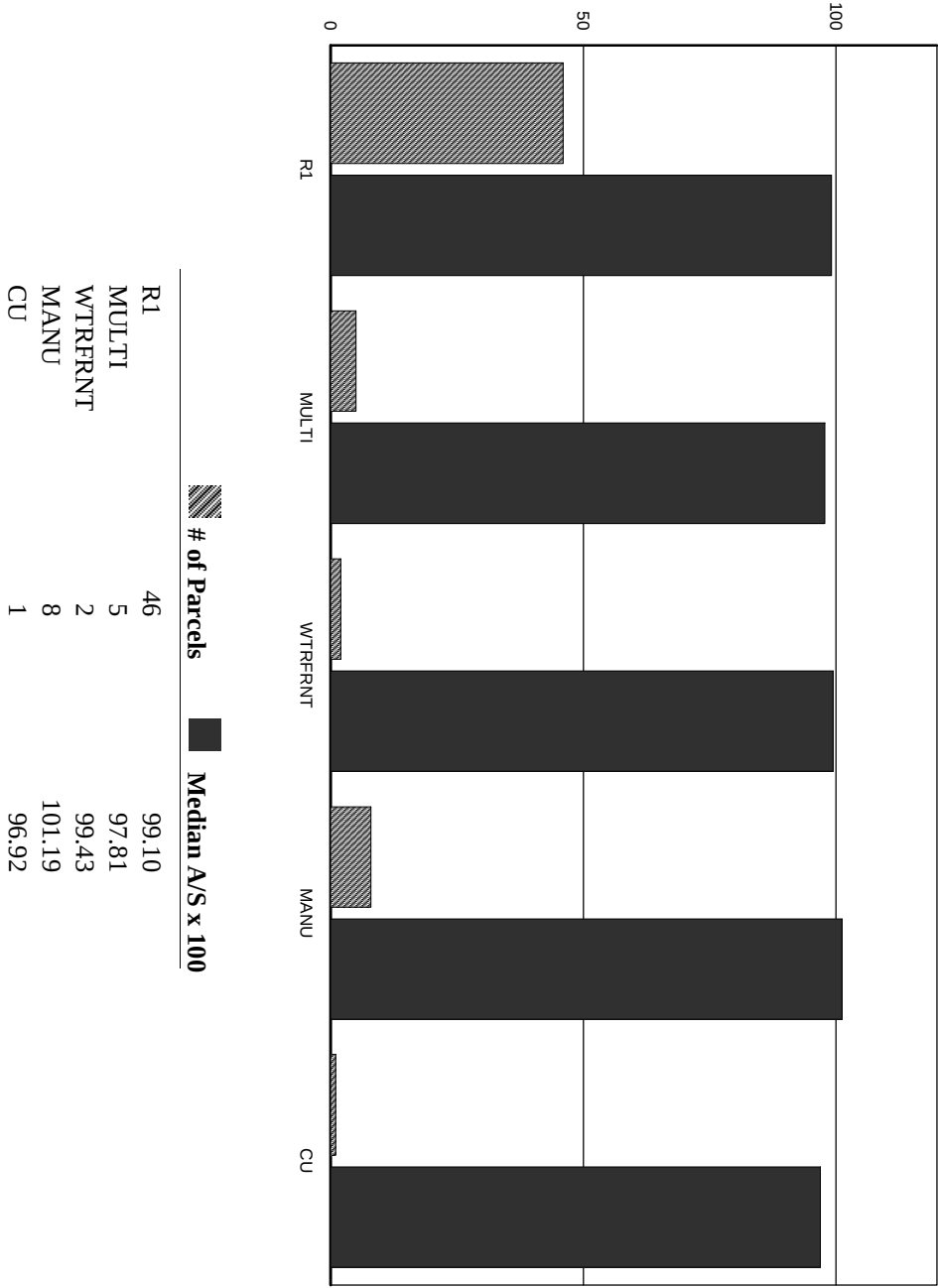
	# of Parcels	Median A/S x 100
01	5	97.49
02	1	103.43
03	6	100.64
06	23	98.42
08	4	97.38
09	17	101.12
10	1	90.69
13	1	103.55
15	4	103.65

Boscawen:Median A/S Ratio by Acreage

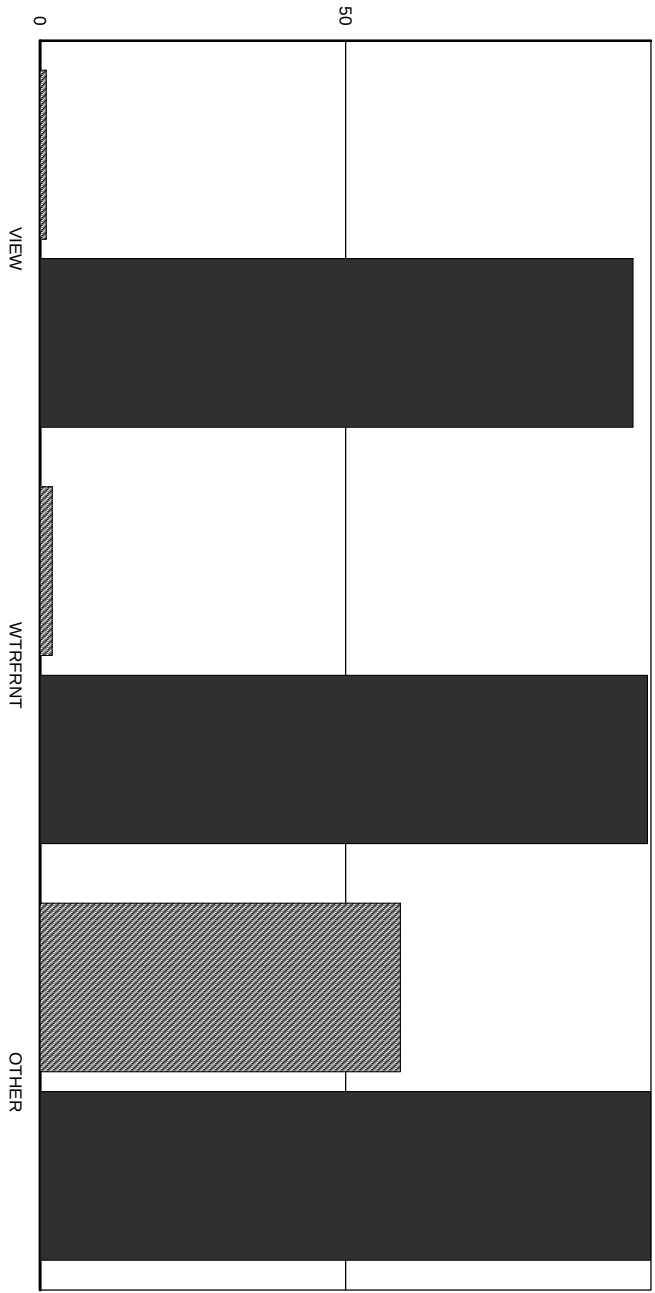


	# of Parcels	Median A/S x 100
0	6	103.91
0 to .5	18	100.53
.5 to 1	13	98.78
1 to 2	10	98.33
2 to 10	15	100.29

Boscawen:Median A/S Ratio by Improved Use



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



	# of Parcels	Median A/S x 100
VIEW	1	97.07
WTRFRNT	2	99.43
OTHER	59	99.94

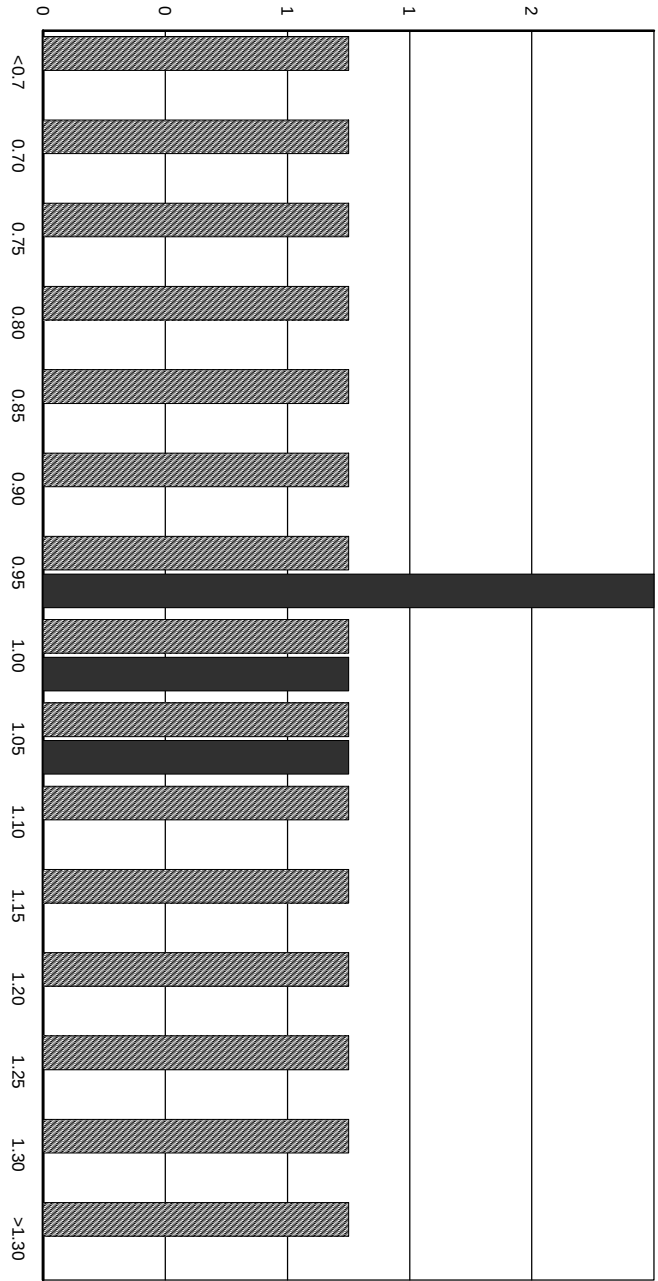
Sales Analysis Results
Boscawen -- 09/09/2018

Sales Analysis Statistics			
Number of Sales:	4	Mean Sales Ratio:	0.9904
Minimum Sales Ratio:	0.9600	Median Sales Ratio:	0.9797
Maximum Sales Ratio:	1.0422	Standard Deviation:	0.0368
Aggregate Sales Ratio:	0.9916	Coefficient of Dispersion:	2.6343
		Price Related Differential:	0.9988
Sales Analysis Criteria			
Sold: 10/01/2017 - 09/08/2018	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 - 2018	Trend: 0.000% Prior to 09/09/2018		
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			

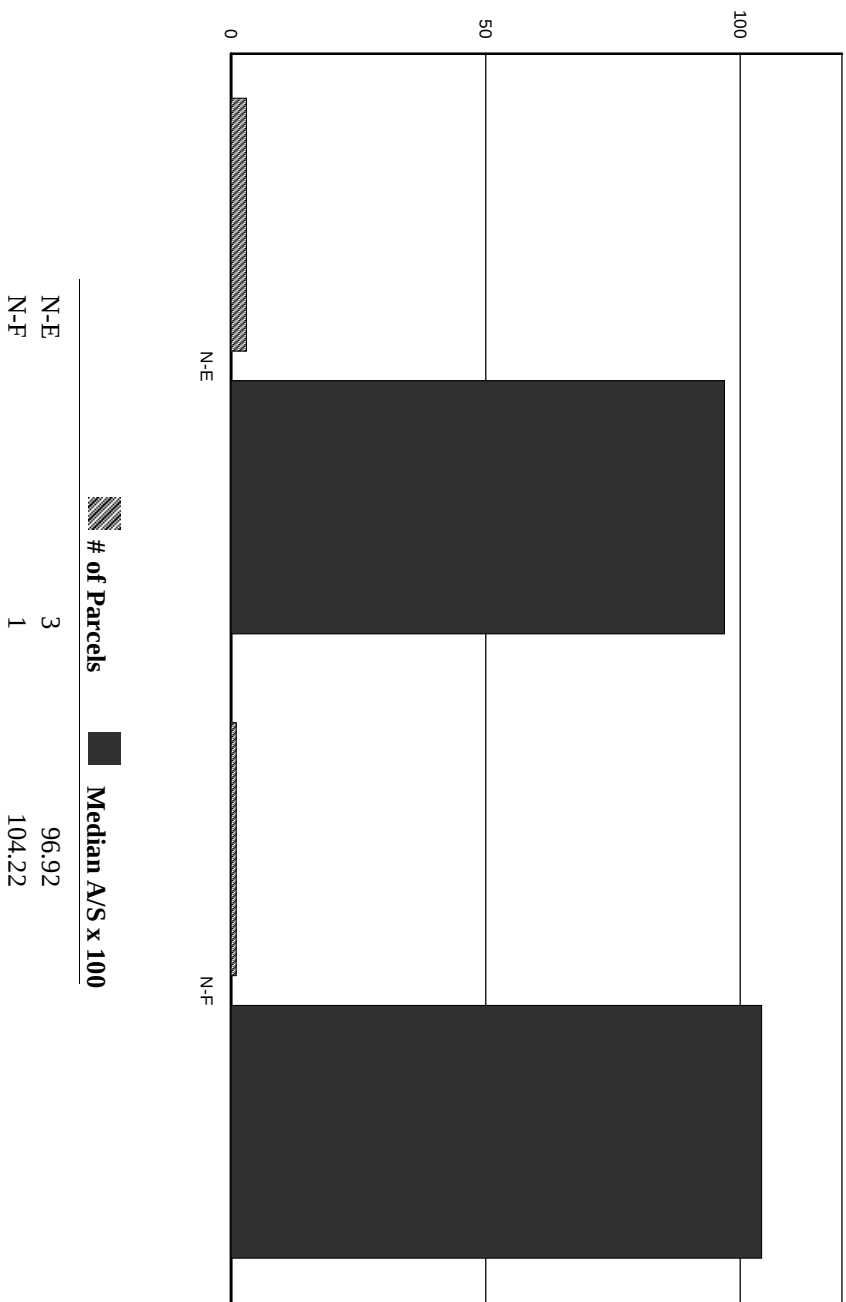
Boscawen Sales Analysis Report

Ratio	Map	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Sale Price	Assessment	I	Q	Unqualified Description	Prior Year Assessment
	Sale Note								Eff. Area		Sale Date			Grantor	
0.969	000045	000029	000003	06	2.16	CUFL	E			\$ 39,000	\$ 37,800	V	Q	LANDRY, KELLY M.	\$ 0
	OK TO USE!!!!!!!!!!										05/09/2018				
0.960	000045	000029	000009	06	1.00	R1	E			\$ 42,500	\$ 40,800	V	Q	LANDRY, KELLY M.	\$ 0
											03/05/2018				
0.990	000045	000030	000004	06	0.92	R1	E			\$ 41,000	\$ 40,600	V	Q	HAYES, CHELSEA M.	\$ 32,800
											01/12/2018				
1.042	000081	000012	000001	01	3.71	R1	F			\$ 45,000	\$ 46,900	V	Q	MULLIKIN, DAVID	\$ 38,500
											11/20/2017				

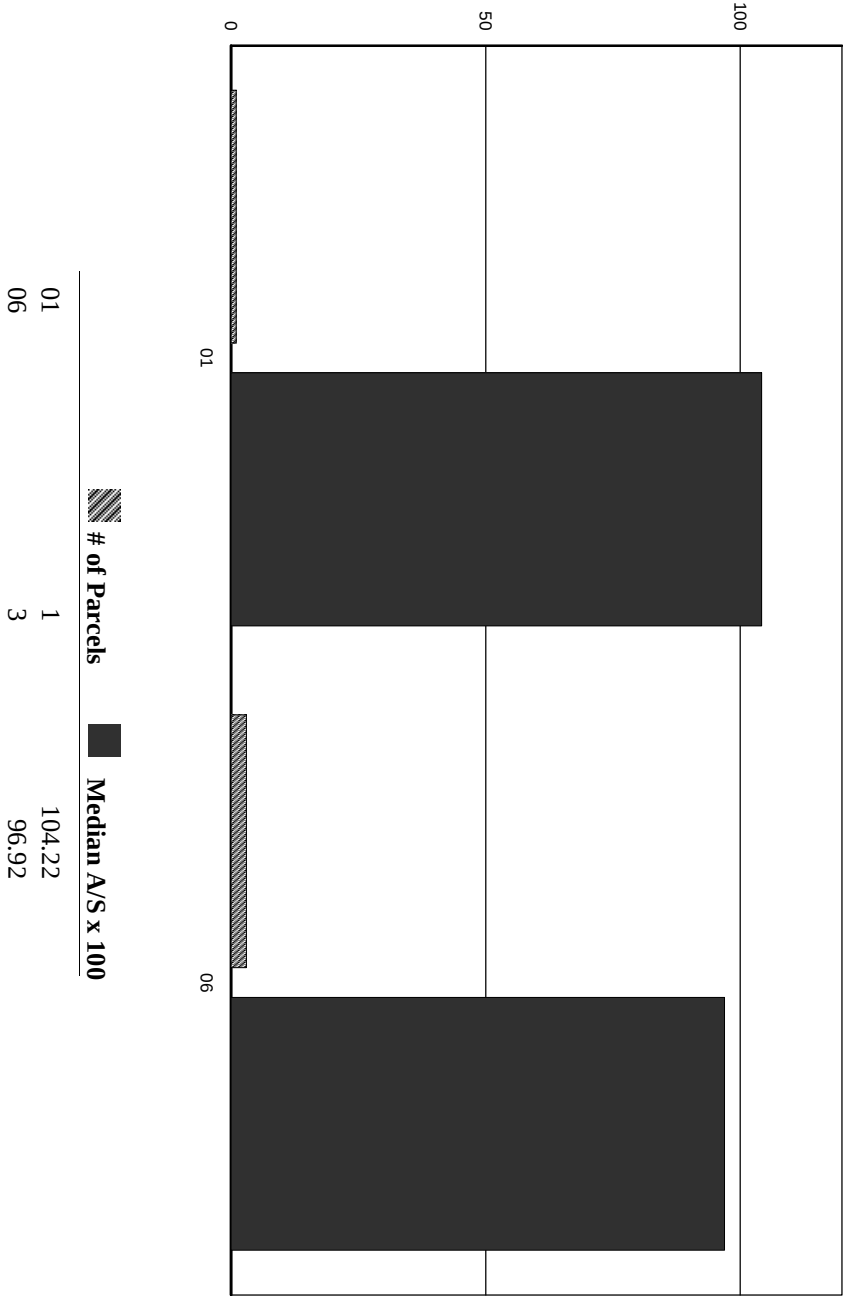
Boscawen: Distribution of Sale Ratios



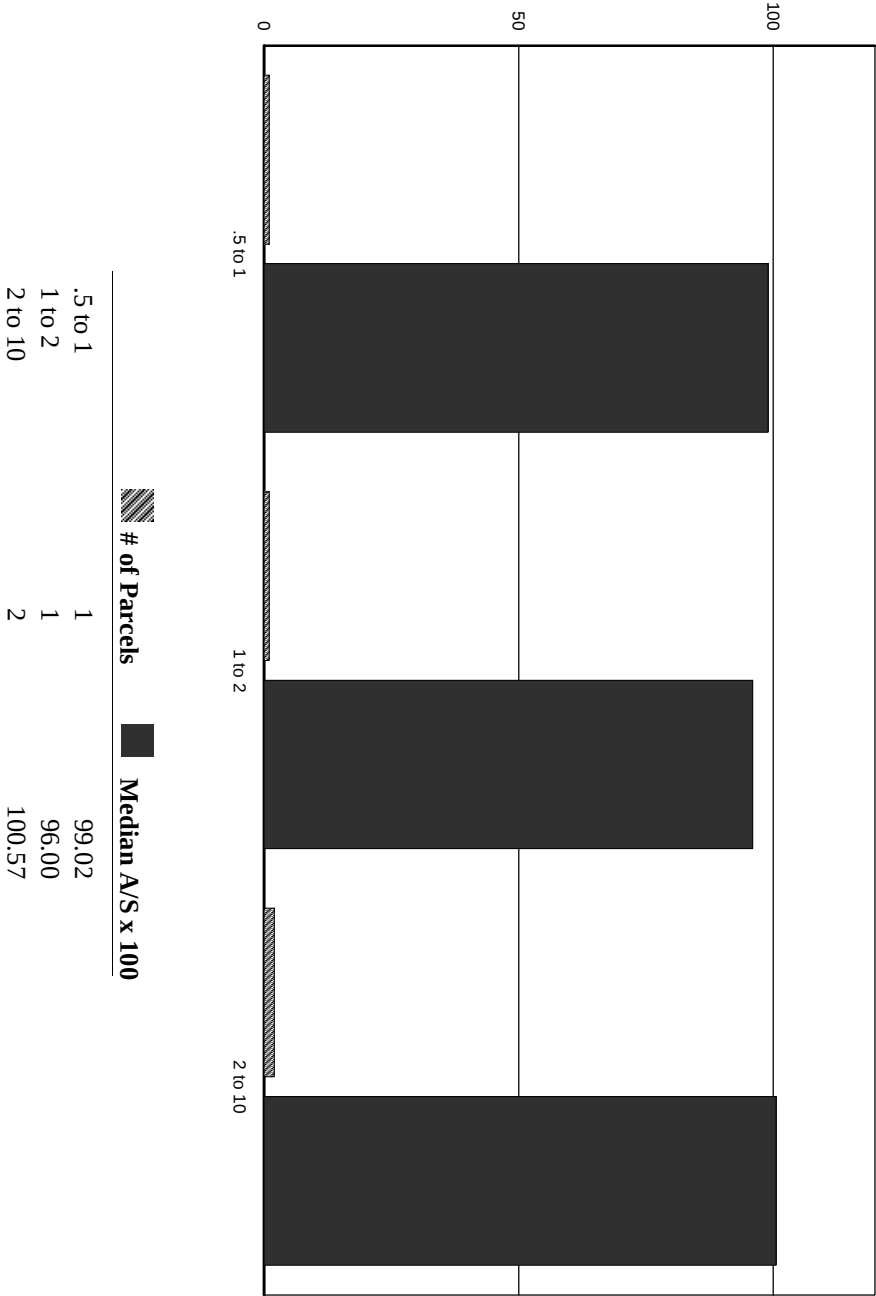
Boscawen:Median A/S Ratio by Neighborhood



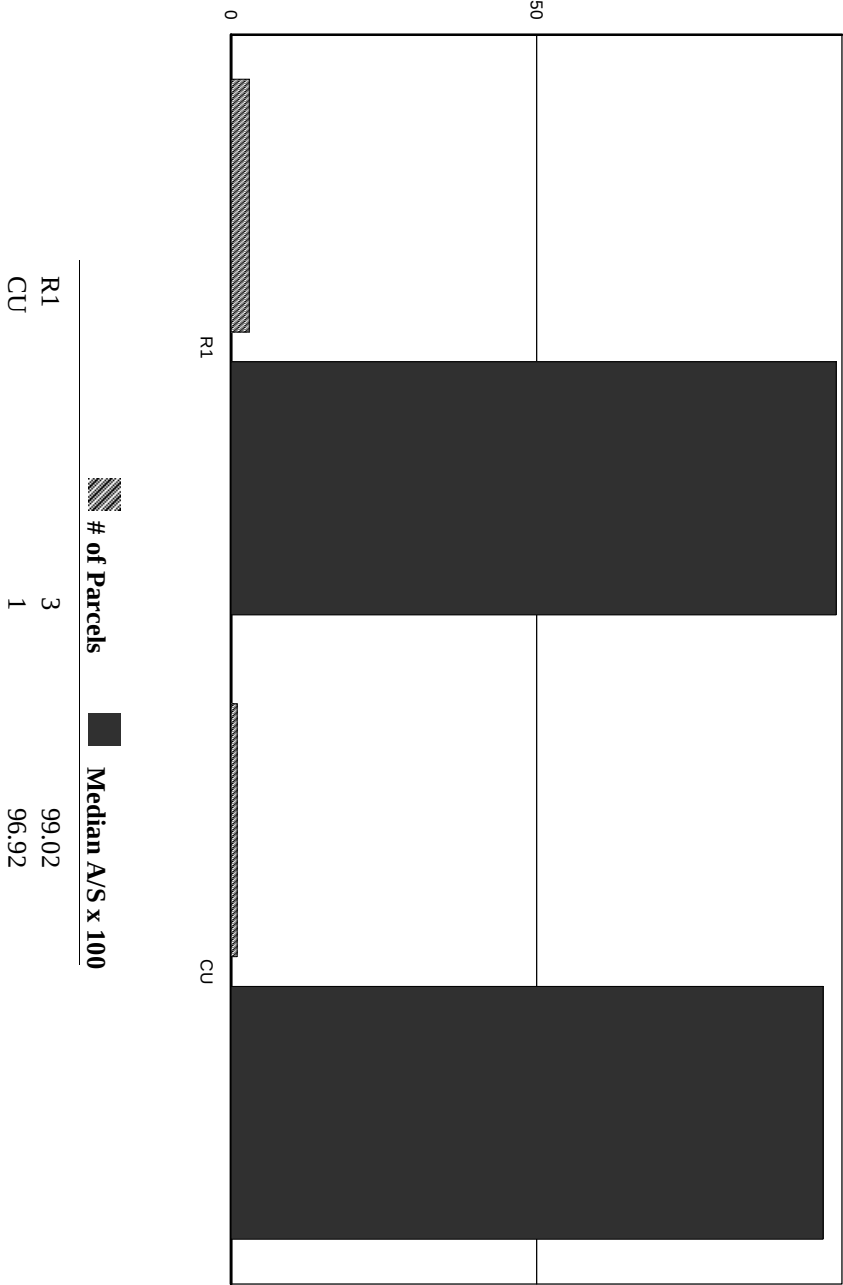
Boscawen:Median A/S Ratio by Zone



Boscawen:Median A/S Ratio by Acreage



Boscawen:Median A/S Ratio by Improved Use



OWNER INFORMATION				SALES HISTORY				PICTURE				
SHAKER HEIGHTS LAND TRUST, LLC 423 SOUTH ROAD SALISBURY, NH 03268				Date	Book	Page	Type	Price Grantor				
				05/09/2018	3593	1602	Q V	39,000 LANDRY, KELLY M.				
				12/06/2017	3579	1657	U V 38	1 KNOWLTON, EDWARD				
LISTING HISTORY				NOTES								
12/06/17 MSSR PLAN201700014067				ALSO FRONTS ON CORN HILL RD & WATER STREET; ORIG CU @1287/670;								
EXTRA FEATURES VALUATION								MUNICIPAL SOFTWARE BY AVITAR BOSCAWEN ASSESSING OFFICE				
Feature Type	Units		Length x Width	Size Adj	Rate	Cond	Market Value Notes					
LAND VALUATION								PARCEL TOTAL TAXABLE VALUE				
Zone: R1 W Minimum Acreage: 0.92 Minimum Frontage: 125				Site: UNDEVELOPED Driveway: UNDEVELOPED Road: PAVED				Year	Building	Features	Land	
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem SPI R	Tax Value Notes	
FARM LAND	0.920 ac	95,000	E	100	50	100	90	95 -- MILD	90	36,600 100 Y	313 WET AREAS	
UNMNGD PINE	0.500 ac	x 2,500	X	100				90 -- ROLLING	90	1,000 100 Y	71 WET AREAS	
WETLANDS	0.740 ac	x 2,500	X	100				95 -- MILD	10	200 100 Y	13	
										2.160 ac	37,800	397

OWNER INFORMATION				SALES HISTORY				PICTURE	
YORK BUILDING & REMODELING LLC 92 CARTER HILL ROAD CONCORD, NH 03303				Date	Book	Page	Type	Price Grantor	
				03/05/2018	3587	0993	Q V	42,500 LANDRY, KELLY M.	
				12/06/2017	3579	1657	U V 38	1 KNOWLTON, EDWARD	
LISTING HISTORY				NOTES					
12/06/17	MSSR	PLAN201700014067	12/17: 8-LOT SUB; ALSO FRONTS ON WATER STREET;						
EXTRA FEATURES VALUATION								MUNICIPAL SOFTWARE BY AVITAR BOSCAWEN ASSESSING OFFICE	
Feature Type	Units Length x Width Size Adj			Rate	Cond	Market Value Notes			
LAND VALUATION									
Zone: R1 W Minimum Acreage: 0.92 Minimum Frontage: 125				Site: UNDEV CLEAR Driveway: UNDEVELOPED Road: PAVED					
Land Type	Units	Base Rate	NC Adj	Site	Road	DWay	Topography	Cond	Ad Valorem SPI R Tax Value Notes
1F RES	0.920 ac	95,000	E 100	50	100	90	95 -- MILD	100	40,600 0 N 40,600
1F RES	0.081 ac	x 2,500	X 100				90 -- ROLLING	100	200 0 N 200
				1.001 ac				40,800 40,800	

PICTURE		OWNER	TAXABLE DISTRICTS		BUILDING DETAILS	
YORK BUILDING & REMODELING L 92 CARTER HILL ROAD CONCORD, NH 03303			District	Percentage	Model: Roof: Ext: Int: Floor: Heat: Bedrooms: A/C: Quality: Com. Wall: Stories: Base Type:	
			Water Dist	% 100		
			PERMITS			
Date	Permit ID	Permit Type	Notes		Baths: Extra Kitchens: Fixtures: Fireplaces: Generators:	
					BUILDING SUB AREA DETAILS	
					2018 BASE YEAR BUILDING VALUATION	
					Year Built:	
					Condition For Age:	
					Physical:	
					Functional:	
					Economic:	
					Temporary:	
					%	

OWNER INFORMATION			SALES HISTORY					PICTURE		
RIVEREDGE PROPERTIES LLC			Date	Book	Page	Type	Price	Grantor		
140 PEACEFUL LANE			01/12/2018	3582	2991	Q V	41,000	HAYES, CHELSEA M.		
CONCORD , NH 03301			07/01/2014	3446	511	Q V	35,000	KNOWLTON REV TR 92,		
LISTING HISTORY			NOTES							
03/23/18 KCVL V-SALE			SUB DIVISION APPRV'D 11/9/93WOODED/ROLLING/LEVEL W/ROAD;							
06/16/15 KCVL			APPROVED FOR SINGLE FAMILY ONLY;							
03/19/15 INSP MARKED FOR INSPECTION										
08/20/96 AM										
EXTRA FEATURES VALUATION										
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes	MUNICIPAL SOFTWARE BY AVTAR		
								BOSCawEN ASSESSING OFFICE		
PARCEL TOTAL TAXABLE VALUE										
Year	Building	Features	Land							
2016	\$ 0		\$ 0	\$ 32,800	Parcel Total: \$ 32,800					
2017	\$ 0		\$ 0	\$ 32,800	Parcel Total: \$ 32,800					
2018	\$ 0		\$ 0	\$ 40,600	Parcel Total: \$ 40,600					
LAND VALUATION										
Zone: R1 W Minimum Acreage: 0.92 Minimum Frontage: 125			Site: UNDEVELOPED Driveway: UNDEVELOPED Road: PAVED							
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem SPI R Tax Value Notes
1F RES	0.919 ac	94,982	E	100	50	100	90	95 -- MILD	100	40,600 0 N 40,600
		0.919 ac	40,600							

OWNER INFORMATION				SALES HISTORY				PICTURE			
GONCALVES, CARLOS A. GONCALVES, JACQUELINE A. 210 HIGH STREET BOSCAWEN, NH 03303				Date	Book	Page	Type	Price	Grantor		
				11/20/2017	3577	2070	Q V	45,000	MULLIKIN, DAVID		
LISTING HISTORY				NOTES							
11/28/17	KCVL	V-SALE		SUBDIV 6/04 2 LOTS/PLAN # 17186 12/16/04; VAC, WOODED; MARKED FOR INSPECTION							
07/02/15	KCVL										
03/19/15	INSP										
01/28/05	AMPR										
EXTRA FEATURES VALUATION				MUNICIPAL SOFTWARE BY AVITAR							
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value		BOSCAWEN ASSESSING OFFICE			

PICTURE		OWNER		TAXABLE DISTRICTS		BUILDING DETAILS			
GONCALVES, CARLOS A. GONCALVES, JACQUELINE A. 210 HIGH STREET BOSCOWEN, NH 03303		District		Percentage		Model:			
						Roof:			
		Date		Permit ID		Permit Type		Notes	
PERMITS		BOSCOWEN, NH 03303		210 HIGH STREET		BOSCOWEN, NH 03303		Int:	
								Floor:	
								Heat:	
								Bedrooms:	
								Baths:	
								Extra Kitchens:	
								A/C:	
								Quality:	
								Com. Wall:	
								Stories:	
Base Type:		Fixtures:		Fireplaces:		Generators:			
BUILDING SUB AREA DETAILS									
2018 BASE YEAR BUILDING VALUATION									
Year Built:						%			
Condition For Age:						%			
Physical:									
Functional:									
Economic:									
Temporary:									
						%			

Sales Analysis Results
Boscawen -- 09/09/2018

Sales Analysis Statistics			
Number of Sales:	58	Mean Sales Ratio:	1.0055
Minimum Sales Ratio:	0.9069	Median Sales Ratio:	1.0011
Maximum Sales Ratio:	1.1616	Standard Deviation:	0.0549
Aggregate Sales Ratio:	0.9955	Coefficient of Dispersion:	4.5517
		Price Related Differential:	1.0101
Sales Analysis Criteria			
Sold: 10/01/2017 - 09/08/2018	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 - 2018	Trend: 0.000% Prior to 09/09/2018		
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			

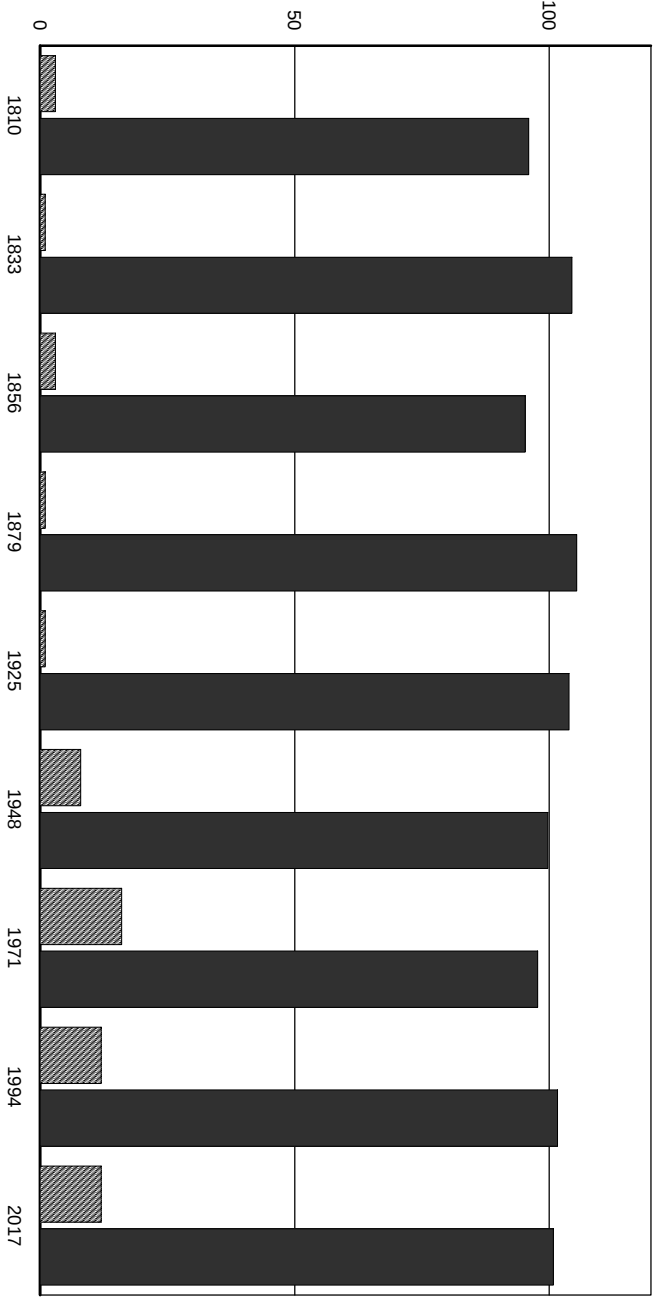
Boscawen Sales Analysis Report

Ratio	Map	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Sale Price	Assessment	I	Q	Unqualified Description	Prior Year Assessment
	Sale Note								Eff. Area		Sale Date			Grantor	
0.951	000045	000011	000000	06	0.81	R1	F	RSA	A	\$ 203,000	\$ 193,000	I	Q	GLOVER SR, ALLAN W	\$ 146,800
									1,234		07/23/2018				
0.974	000045	000019	000000	06	0.75	R2	F	RSA	A	\$ 219,000	\$ 213,200	I	Q	BELIVEAU, CONSTANCE L.	\$ 152,300
									1,686		01/02/2018				
0.907	000045	000029	000000	10	4.31	R1	E	RSA	D	\$ 320,000	\$ 290,200	I	Q	BUNNELL, JOHN	\$ 193,200
									2,061		10/05/2017				
0.933	000045	000030	000008	06	0.92	R1	E	RSA	C	\$ 290,000	\$ 270,600	I	Q	RIVEREDGE PROPERTIES L	\$ 32,800
									2,040		12/21/2017				
1.162	000045	000084	000000	06	0.92	R1	E	RSA	A	\$ 125,000	\$ 145,200	I	Q	SMITH, AMANDA M.	\$ 137,400
									1,421		04/06/2018				
1.021	000045	000089	000006	03	7.40	R1	E	RSA	B	\$ 260,000	\$ 265,500	I	Q	LAMB FAMILY REVOCABLE	\$ 207,100
	TENANTS IN COMMON								1,835		10/20/2017				
0.971	000045	000093	00000A	03	3.00	R1	E	RSA	B	\$ 175,000	\$ 169,900	I	Q	JOHNSON, DIRK W	\$ 137,700
									1,085		11/22/2017				
0.918	000047	000017	000000	06	2.79	R1	E	RSA	A	\$ 240,000	\$ 220,300	I	Q	ST. PIERRE SR, DOUGLAS	\$ 172,200
									1,755		05/08/2018				
1.021	000047	000036	000000	06	2.89	R1	E	RSA	A	\$ 206,000	\$ 210,300	I	Q	PARKHURST, JENNIFER	\$ 173,200
									1,632		07/13/2018				
1.003	000047	000036	000001	06	3.97	R2	E	RSM	D	\$ 380,000	\$ 381,100	I	Q	PARKER, BRADLEY K.	\$ 328,500
									5,084		03/19/2018				
1.022	000047	000056	000001	03	6.10	R1	E	RSA	C	\$ 268,000	\$ 273,900	I	Q	ROY, GARY	\$ 219,200
									1,644		12/27/2017				
0.984	000049	000045	000001	03	2.81	R1	E	RSA	D	\$ 260,933	\$ 256,700	I	Q	POWELL, MICHAEL	\$ 211,800
									2,106		02/27/2018				
1.056	000049	000060	000000	03	1.98	R1	E			\$ 42,533	\$ 44,900	I	Q	DEVOID, GAIL H TRUSTEE	\$ 54,400
											03/27/2018				
0.971	000049	000063	000011	01	4.06	R1	G	RSA	D	\$ 410,000	\$ 398,000	I	Q	SCHWIEGER, CHRISTOPHER	\$ 318,300
									2,971		11/20/2017				
0.975	000049	000063	000020	01	1.61	R1	G	RSA	D	\$ 319,000	\$ 311,000	I	Q	DAIGLE, KENNETH J	\$ 239,000
									2,284		05/03/2018				
1.017	000079	000032	000000	06	0.82	R1	F	RSA	A	\$ 200,000	\$ 203,300	I	Q	STACK, MELISSA G	\$ 158,300
									1,150		06/13/2018				
0.934	000079	000036	000000	06	0.75	R1	F	RSA	A	\$ 194,000	\$ 181,100	I	Q	MICHAUD, KENNITH A	\$ 112,900
									1,197		07/02/2018				
1.069	000079	000060	000000	06	0.75	R1	F	RSA	A	\$ 184,933	\$ 197,700	I	Q	PIERCEY, STEPHEN	\$ 167,200
									1,507		03/05/2018				
0.984	000079	000086	000000	06	0.48	R1	E	RSA	A	\$ 185,533	\$ 182,600	I	Q	NEMETH JR, JULIUS	\$ 152,700
									1,474		05/04/2018				
0.964	000079	000101	000000	06	0.60	R1	F	RSA	A	\$ 220,000	\$ 212,100	I	Q	GRUBB, MICHAEL J	\$ 169,900
									1,487		06/22/2018				

Ratio	Map Sale Note	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Sale Price	Assessment Sale Date	I	Q	Unqualified Description Grantor	Prior Year Assessment
1.075	000079	000118	000000	06	1.04	R1	F	RSA	A	\$ 196,000	\$ 210,700	I	Q	PATOINE, ESTATE OF RON	\$ 185,000
								1,451			06/07/2018				
0.926	000079	000142	000000	06	1.65	R1	F	RSA	A	\$ 230,000	\$ 213,000	I	Q	OBERG, SHAUN M	\$ 161,200
								1,502			05/25/2018				
0.965	000081	000023	000000	01	3.20	R1	F	RSA	C	\$ 290,000	\$ 279,900	I	Q	JENSEN, KYLE	\$ 154,800
								2,075			04/20/2018				
1.012	000083	000008	000004	09	0.29	R1	E	RSA	A	\$ 130,000	\$ 131,500	I	Q	FANNIE, DONALD C.	\$ 100,900
								710			04/05/2018				
0.925	000083	000019	000000	09	0.44	R1	F	RSA	C	\$ 203,000	\$ 187,700	I	Q	MARCOTTE, DEBORAH J	\$ 147,900
								1,384			05/05/2018				
0.958	000083	000023	000000	09	1.60	R1	F	RSA	A	\$ 249,933	\$ 239,500	I	Q	TALBOT, THOMAS JOSEPH	\$ 176,000
								1,856			04/03/2018				
1.036	000083	000027	000000	09	2.16	R2	F	RSA	A	\$ 225,000	\$ 233,100	I	Q	EATON, FRANKLIN A, EST	\$ 166,100
								1,633			04/20/2018				
1.034	000083	000038	00000A	02	2.02	R1	F	RSA	A	\$ 249,933	\$ 258,500	I	Q	BOLDUC, JOSEPH H	\$ 207,900
								2,171			01/05/2018				
1.044	000083	000051	000001	01	1.94	R1	F	RSA	B	\$ 262,333	\$ 273,800	I	Q	KIMBALL, JUSTIN	\$ 235,500
								2,412			12/22/2017				
0.984	000083	000074	000000	09	0.20	R1	E	RSA	D	\$ 236,000	\$ 232,200	I	Q	DOWD, LORI	\$ 172,200
								1,806			09/04/2018				
1.054	000083	000085	000000	09	0.23	R1	E	RSA	E	\$ 199,933	\$ 210,800	I	Q	MCCREA, DANIEL P.	\$ 195,600
								2,100			12/01/2017				
1.044	000083	000086	000000	09	0.23	R1	E	RSA	D	\$ 180,000	\$ 188,000	I	Q	CARIGAN, DANIEL J	\$ 163,700
								1,997			08/01/2018				
0.999	000083	000087	000000	09	0.40	R1	E	MHD	A	\$ 165,000	\$ 164,900	I	Q	MDR REHAB & DEVELOPMEN	\$ 113,800
								1,089			10/13/2017				
1.011	000083	000091	000000	09	0.22	R1	D	MHS	A	\$ 41,533	\$ 42,000	I	Q	HELPING HANDS REALTY,	\$ 64,000
								793			01/11/2018				
0.992	000094	000026	000000	03	1.23	R1	E	RSA	D	\$ 265,000	\$ 262,800	I	Q	TETREAULT, ROBERT W	\$ 223,900
								2,407			08/31/2018				
1.060	00081A	000002	000000	15	0.71	R1	E	RSA	B	\$ 162,000	\$ 171,800	I	Q	BRIGGS, PRESTON G	\$ 179,000
								1,658			06/25/2018				
1.061	00081A	000020	00000A	15	1.01	R1	E	RSM	E	\$ 150,000	\$ 159,200	I	Q	KENNEY, HAROLD	\$ 261,900
								4,135			05/08/2018				
0.988	00081B	000015	000000	08	0.93	R1	F	RSA	A	\$ 197,000	\$ 194,600	I	Q	MOORE, DAVID A.	\$ 153,400
								1,346			01/18/2018				
0.942	00081B	000028	000000	08	0.42	R1	E	RSA	C	\$ 203,000	\$ 191,300	I	Q	GENEST, CARL D	\$ 144,900
								1,587			11/13/2017				
1.066	00081B	000030	0000T1	08	0.00	R1	E	MHD	A	\$ 75,533	\$ 80,500	I	Q	HOLMES, PETER	\$ 77,700
								1,296			01/19/2018				

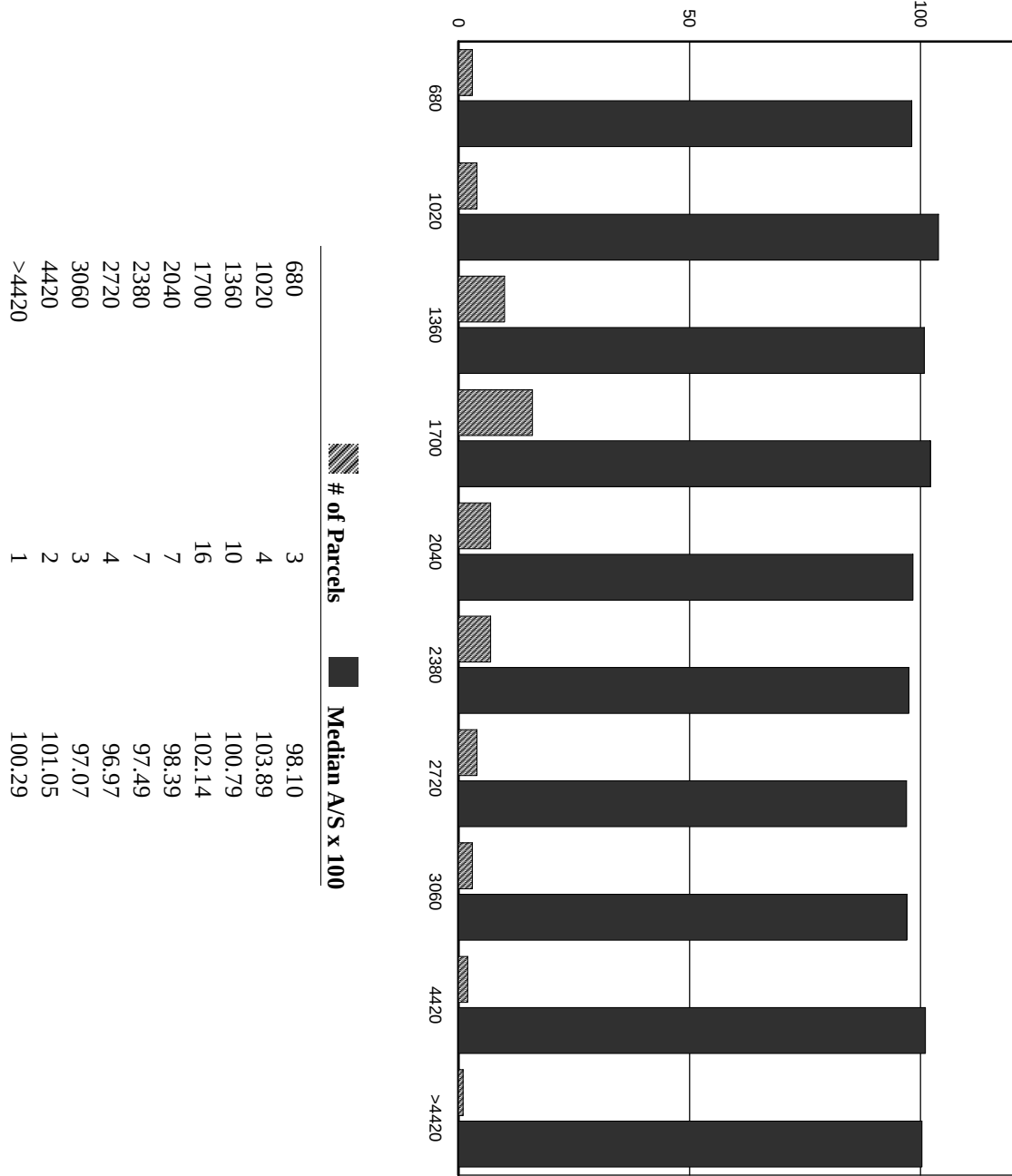
Ratio	Map Sale Note	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Sale Price	Assessment Sale Date	I	Q	Unqualified Description Grantor	Prior Year Assessment
0.974	00081B	000034	000T22	15	0.00	R1	E	MHS	A	\$ 8,933	\$ 8,700	I	Q	SEIGARS, WENDY	\$ 12,200
1.013	00081B	000034	000T25	15	0.00	R1	E	MHS	A	\$ 8,000	\$ 8,100	I	Q	GEARY, TIMOTHY	\$ 13,600
0.958	00081D	000047	000000	06	0.43	R1	E	RSA	B	\$ 242,400	\$ 232,200	I	Q	BLAISE, EVERETT J & CA	\$ 192,100
1.121	00081D	000058	00000B	06	3.08	R1	E	RSA	D	\$ 199,933	\$ 224,200	I	Q	MILLETT, ERIC M	\$ 231,300
1.093	00081D	000062	0000T5	06	0.00	R1	E	MHS	A	\$ 15,000	\$ 16,400	I	Q	SPENCER, BARBARA	\$ 12,000
1.066	00081D	000062	000T17	06	0.00	R1	E	MHS	A	\$ 5,533	\$ 5,900	I	Q	DRM CORPORATION	\$ 9,600
1.077	00081D	000069	000000	06	0.38	R1	D	RSA	D	\$ 174,900	\$ 188,400	I	Q	HAITHWAITE, CANDACE	\$ 149,800
0.960	00081D	000077	000000	08	1.96	R1	E	RSA	C	\$ 365,000	\$ 350,300	I	Q	REED, RONALD W. TRUSTE	\$ 337,000
0.948	00183C	000024	000000	09	0.34	R1	E	RSA	C	\$ 237,000	\$ 224,600	I	Q	DUBIA, JEFFREY	\$ 183,300
0.953	00183C	000037	000000	09	0.21	R1W	E	RSA	E	\$ 256,000	\$ 244,000	I	Q	LAROCHELLE, ARIE & CUN	\$ 207,800
1.036	00183C	000046	000000	13	0.14	R1W	E	RSA	D	\$ 162,333	\$ 168,100	I	Q	BODE, ESTATE OF JAMES	\$ 152,500
1.094	00183C	000092	000000	09	0.39	R1	F	RSA	B	\$ 189,000	\$ 206,800	I	Q	SOUTHARD MARC W	\$ 165,600
1.039	00183C	000104	000000	09	0.19	R1	E	RSA	C	\$ 167,000	\$ 173,500	I	Q	WHITE, ALEXANDER T	\$ 143,400
0.943	00183D	000021	000000	09	0.65	R2	E	RSM	D	\$ 239,933	\$ 226,300	I	Q	SHERMAN, GUY	\$ 171,500
0.981	00183D	000034	000T10	06	0.00	R1	E	MHS	A	\$ 21,000	\$ 20,600	I	Q	WITHAM, SUSAN D	\$ 12,200
0.978	00183D	000071	000000	09	0.40	R2	E	RSM	A	\$ 170,333	\$ 166,600	I	Q	PALM, STEPHEN P	\$ 137,200
1.024	00183D	000089	000000	09	0.56	R1	E	RSA	A	\$ 192,400	\$ 197,100	I	Q	MX 2 LLC	\$ 154,300
1.049	00183D	000107	000000	09	0.20	R1	E	RSA	E	\$ 180,000	\$ 188,900	I	Q	MDR REHAD & DEVELOPMEN	\$ 166,100

Boscawen: Median A/S Ratio by Year of Construction

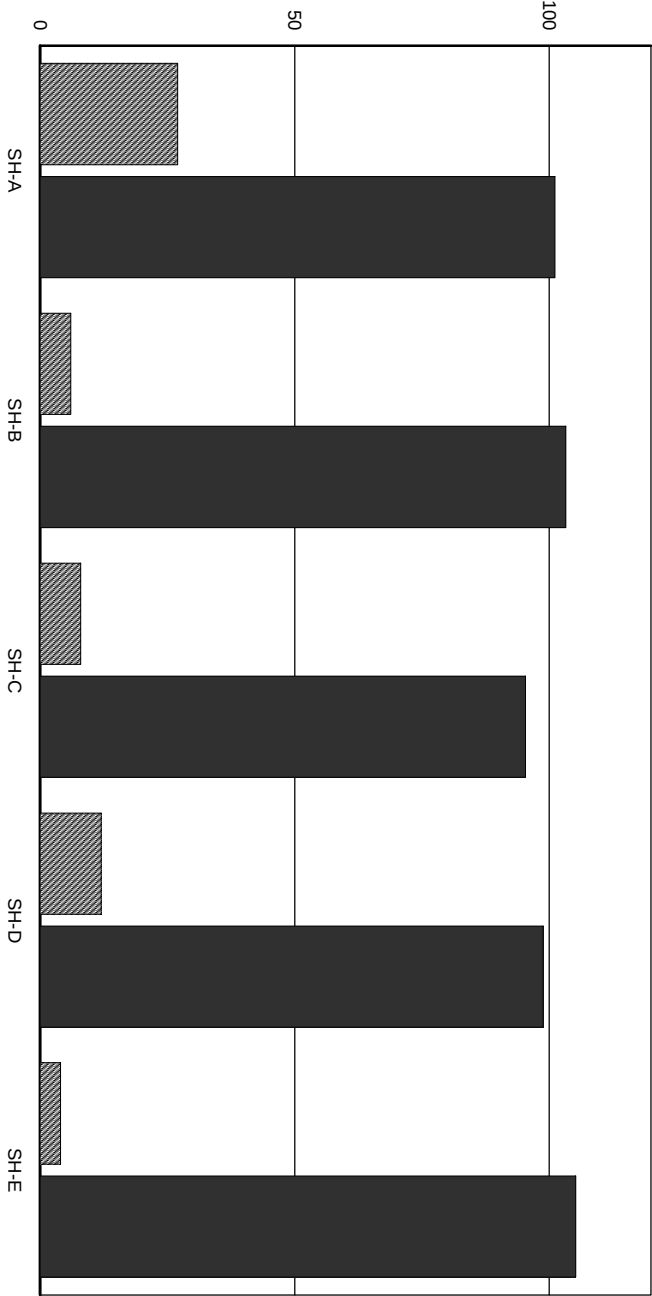


	# of Parcels	Median A/S x 100
1810	3	95.97
1833	1	104.44
1856	3	95.31
1879	1	105.44
1925	1	103.89
1948	8	99.77
1971	16	97.74
1994	12	101.62
2017	12	100.79

Boscawen:Median A/S Ratio by Effective Area

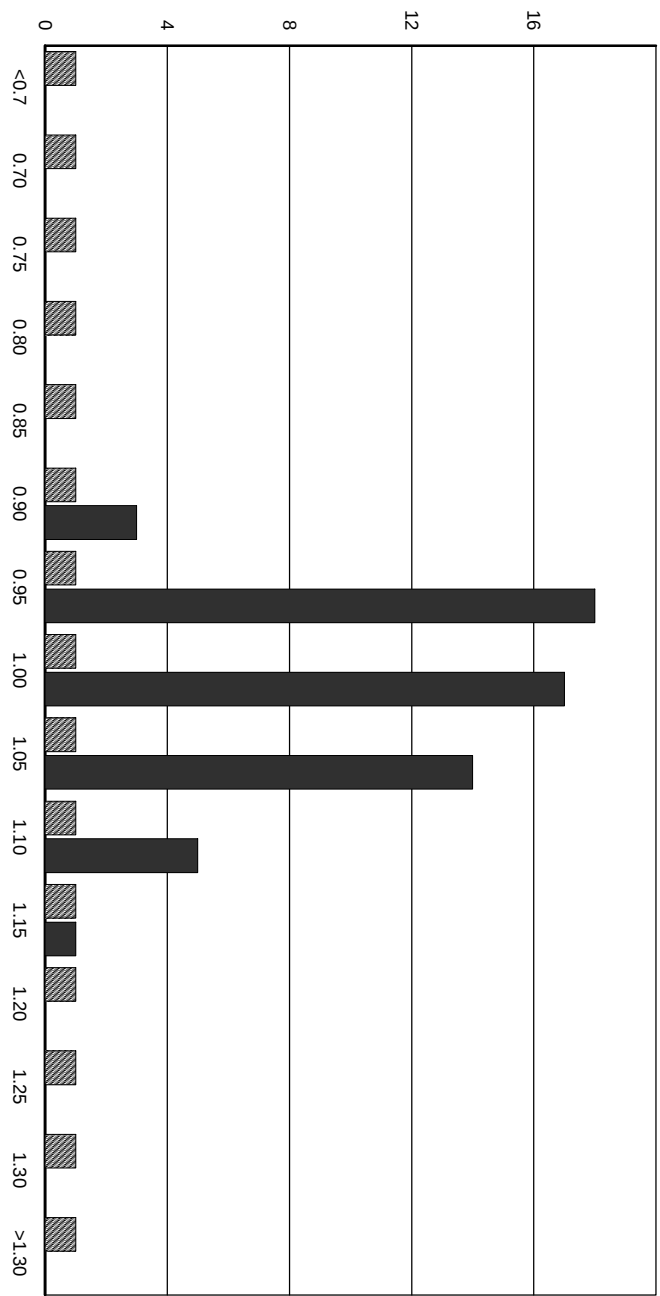


Boscawen:Median A/S Ratio by Story Height

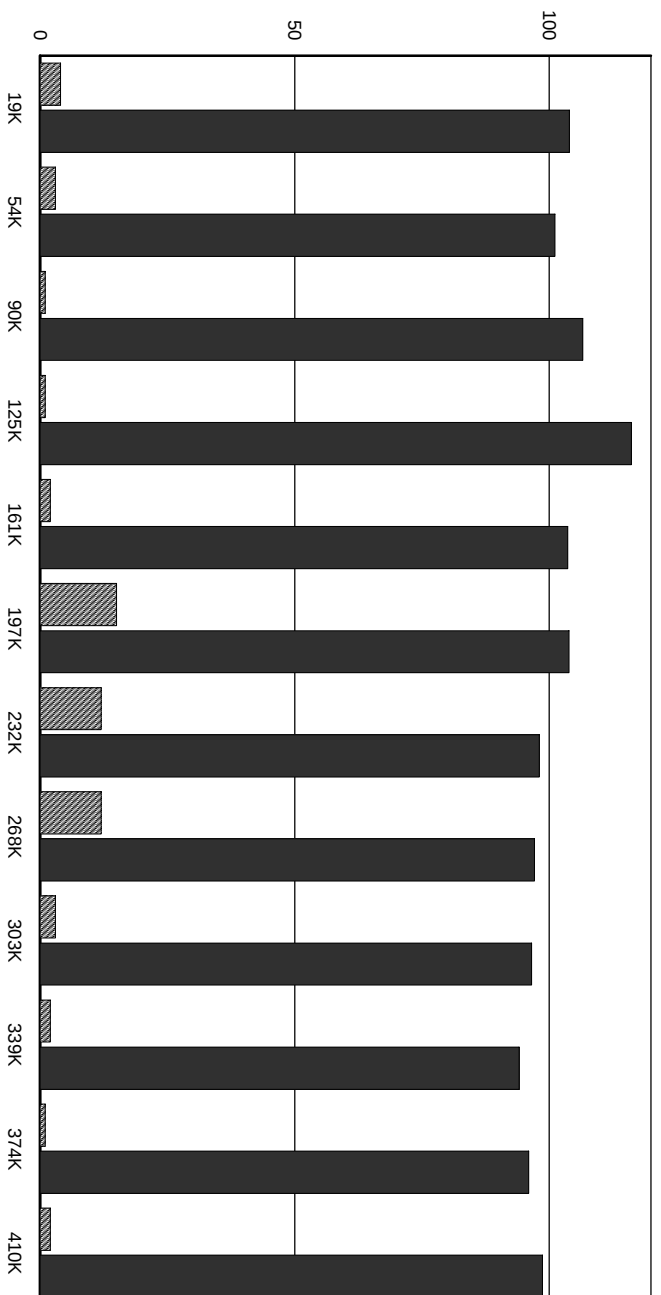


	# of Parcels	Median A/S x 100
SH-A	27	101.12
SH-B	6	103.24
SH-C	8	95.37
SH-D	12	98.78
SH-E	4	105.19

Boscawen: Distribution of Sale Ratios



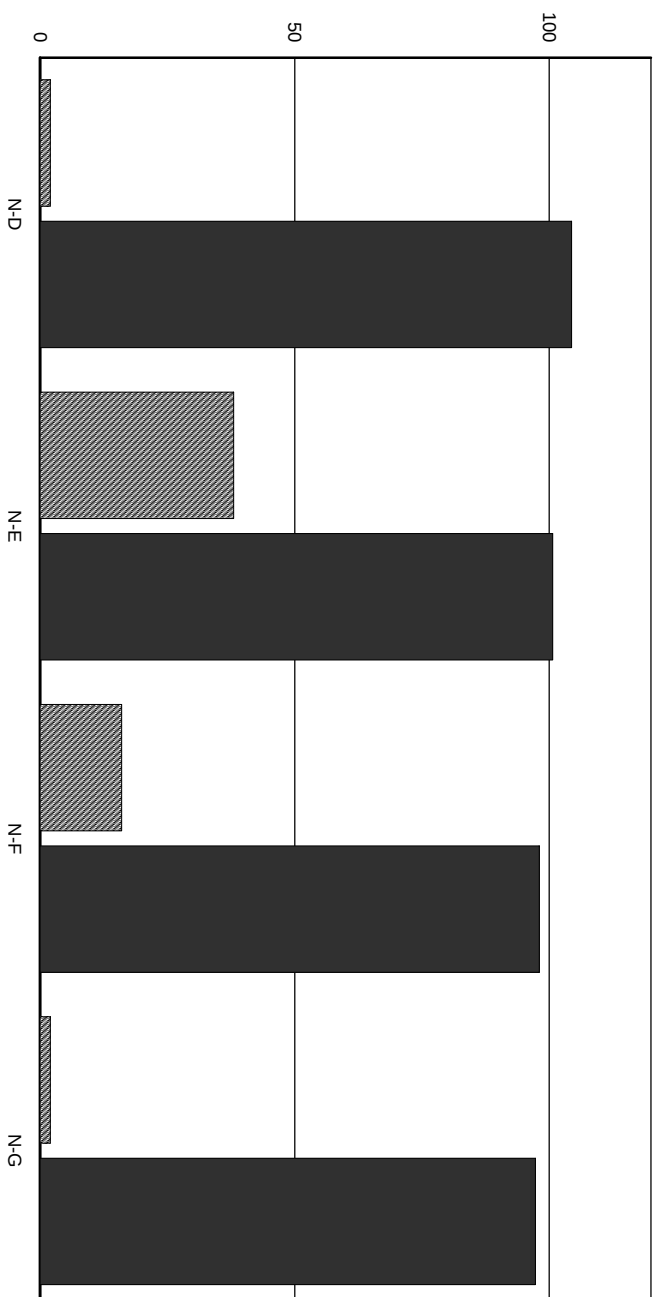
Boscawen:Median A/S Ratio by Sale Price



 # of Parcels
  Median A/S x 100

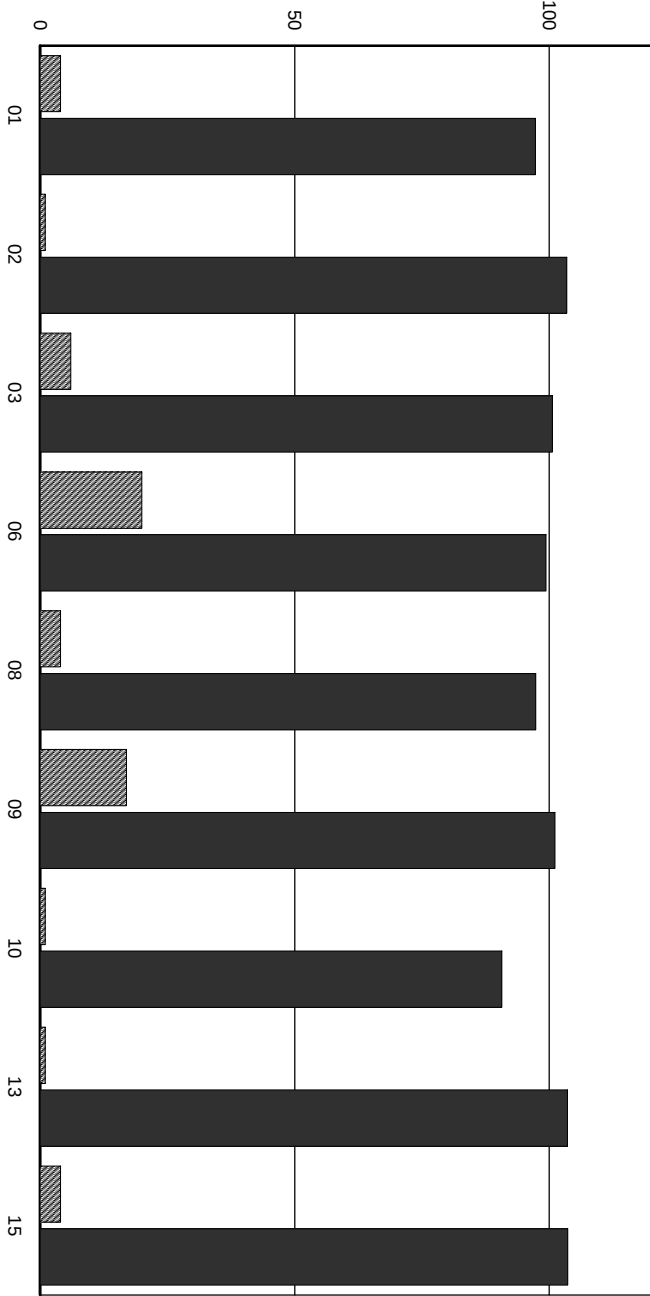
19K	4	103.94
54K	3	101.12
90K	1	106.58
125K	1	116.16
161K	2	103.64
197K	15	103.89
232K	12	98.07
268K	12	97.10
303K	3	96.52
339K	2	94.09
374K	1	95.97
410K	2	98.68

Boscawen: Median A/S Ratio by Neighborhood



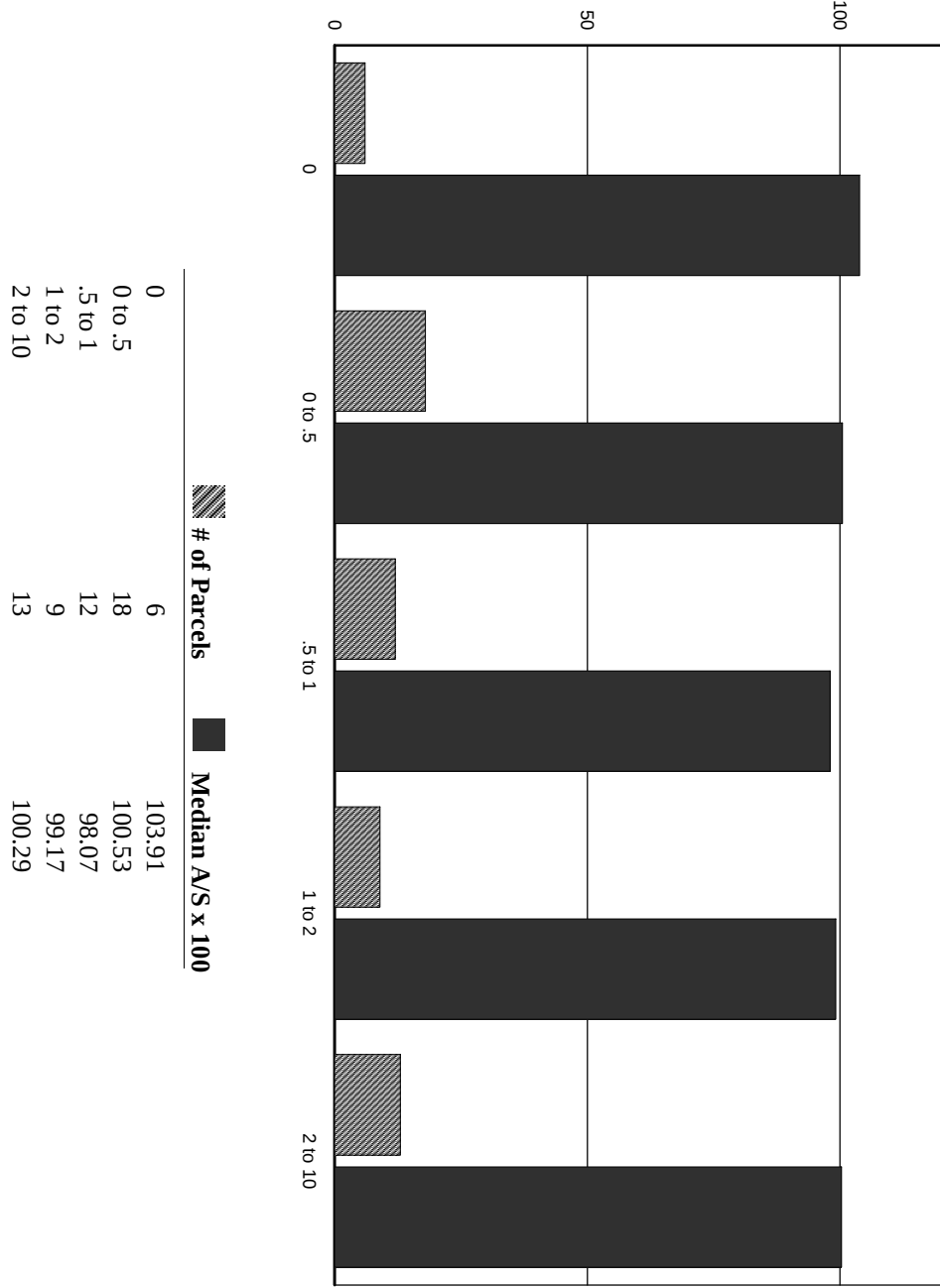
	# of Parcels	Median A/S x 100
N-D	2	104.42
N-E	38	100.72
N-F	16	98.07
N-G	2	97.28

Boscawen:Median A/S Ratio by Zone

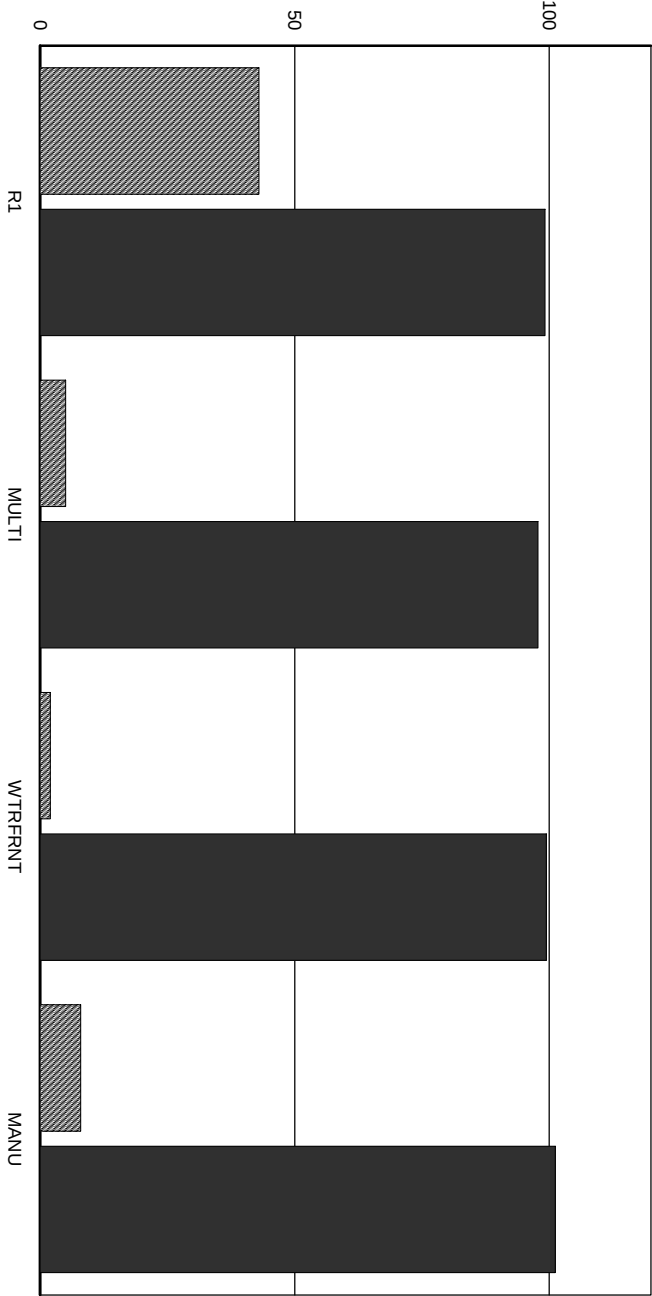


	# of Parcels	Median A/S x 100
01	4	97.28
02	1	103.43
03	6	100.64
06	20	99.35
08	4	97.38
09	17	101.12
10	1	90.69
13	1	103.55
15	4	103.65

Boscawen:Median A/S Ratio by Acreage

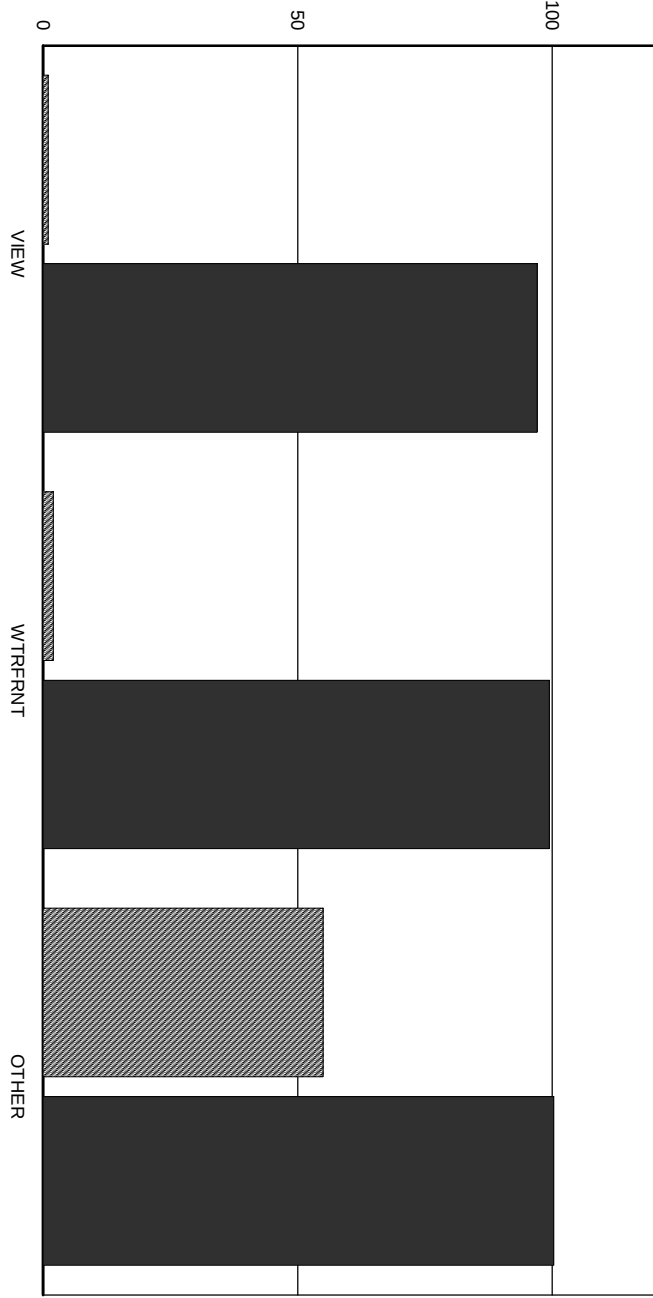


Boscawen:Median A/S Ratio by Improved Use



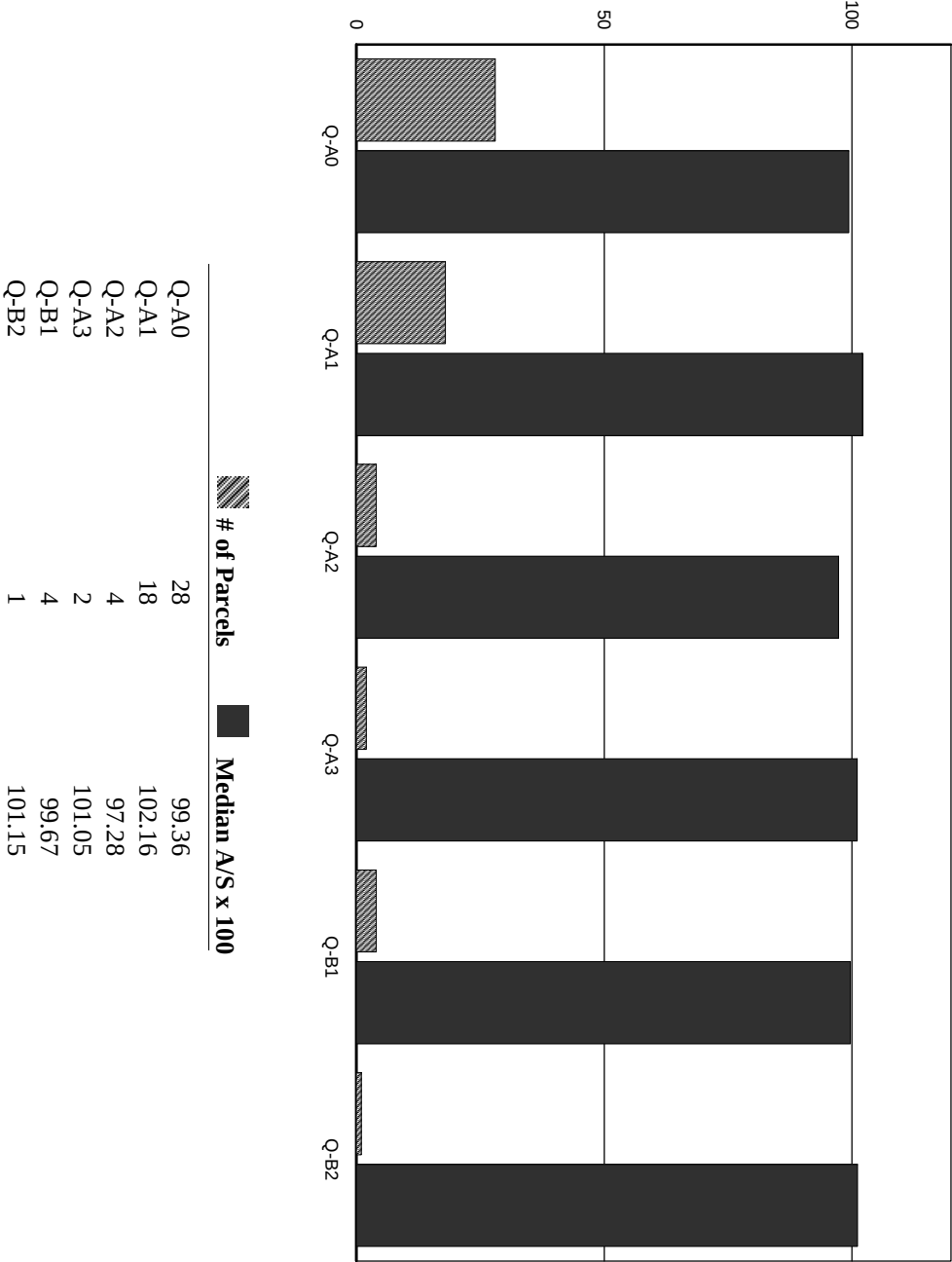
	# of Parcels	Median A/S x 100
R1	43	99.17
MULTI	5	97.81
WTRFRNT	2	99.43
MANU	8	101.19

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



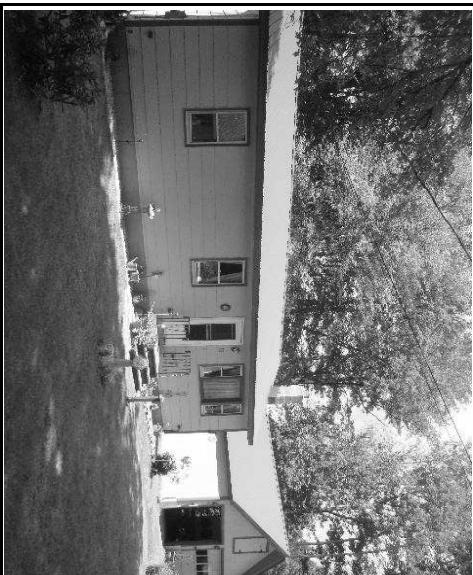
	# of Parcels	Median A/S x 100
VIEW	1	97.07
WTRFRNT	2	99.43
OTHER	55	100.29

Boscawen:Median A/S Ratio by Building Quality



OWNER INFORMATION				SALES HISTORY				PICTURE	
MINOER, ANGELA N. MINER, ALAN P. 15 TERRACE HILL BOSCAWEN, NH 03303				Date	Book	Page	Type	Price	Grantor
				07/23/2018	3601	2372	Q 1	203,000	GLOVER SR, ALLAN W
				06/12/2012	3318	253	U 1 39	20,000	GLOVER, ROXANNE
				02/16/2005	2749	1157	U 1 38	1	ALLAN W.GLOVER, SR.
				05/03/1999	2153	0386	Q 1	84,000	BELANGER, ANTHONY A
				03/04/1991	1855	0379	Q 1	73,047	BETTY J. HOOVER
LISTING HISTORY				NOTES					
08/21/18 KCPE 07/20/15 KCVL 03/19/15 INSP 06/10/09 KCVL 04/02/09 INSP 01/29/07 ETAL 11/03/05 DIUM 08/07/03 AMHR				RED: 6/09 NO UPDATES; 7/15 PART OF BTH NEW FIX, ORIG KITCH=HD PANEL/LAM; OPF TO EPF; 8/18 EST COND PER M.LS.					
EXTRA FEATURES VALUATION									
Feature Type		Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes		
GARAGE-1 STY		572	22 x 26	88	30.00	60	9,060		
							9,100		
MUNICIPAL SOFTWARE BY AVTAR									
BOSCAWEN ASSESSING OFFICE									
PARCEL TOTAL TAXABLE VALUE									
Year	Building	Features	Land						
2016	\$ 77,300	\$ 6,600	\$ 62,900						
			Parcel Total: \$ 146,800						
2017	\$ 77,300	\$ 6,600	\$ 62,900						
			Parcel Total: \$ 146,800						
2018	\$ 91,600	\$ 9,100	\$ 92,300						
			Parcel Total: \$ 193,000						
LAND VALUATION									
Zone: R1 W Minimum Acreage: 0.92 Minimum Frontage: 125				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	0.808 ac	93,023 F	110	100	100	100	95 -- MILD	95	92,300 0 N 92,300 WET
	0.808 ac								92,300

PICTURE



OWNER

MINOER, ANGELA N.
MINER, ALAN P.
15 TERRACE HILL
BOSCOWEN, NH 03303

TAXABLE DISTRICTS

District

Water Dist

Percentage

% 100

PERMITS

Date	Permit ID	Permit Type	Notes
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BUILDING DETAILS

Model: 1 STORY FRAME RANCH
Roof: GABLE OR HIP/PREFAB METALS
Ext: MASONITE
Int: DRYWALL
Floor: LINOLEUM OR SIM/CARPET
Heat: GAS/EA DUCTED
Bedrooms: 3 Baths: 1.0 Fixtures: 3
Extra Kitchens: Fireplaces:
A/C: No Generators:
Quality: A0 AVG
Com. Wall:
Size Adj: 1.1147 Base Rate: RSA 88.00
Bldg. Rate: 0.9921
Sq. Foot Cost: \$ 87.30

BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
EPF	ENCLSD PORCH	104	0.70	73
FFF	FST FLR FIN	1008	1.00	1008
BMU	BSMNT	1008	0.15	151
ENT	ENTRANCE	15	0.10	2
GLA:	1,008	2,135		1,234

2018 BASE YEAR BUILDING VALUATION

Market Cost New: \$ 107,728
Year Built: 1970
Condition For Age: VERY GOOD 15 %
Physical:
Functional:
Economic:
Temporary:
Total Depreciation: 15 %
Building Value: \$ 91,600

OWNER INFORMATION				SALES HISTORY				PICTURE																															
BAUGHMAN, JACOB R. BAUGHMAN, BRENDA E. 1 TERRACE HILL ROAD BOSCAWEN, NH 03303				Date	Book	Page	Type	Price	Grantor																														
				01/02/2018	3582	618	Q1	219,000	BELIVEAU, CONSTANCE L.																														
				02/28/2011	3244	98	U138	1	RAYMOND, CONSTANCE L.																														
LISTING HISTORY				NOTES																																			
01/24/18	KCVM	VER SALE		WHITE; 8/12 ADDING LEGAL CONVERSION APT, NEEDS SPECIAL EXCEPTION; 10/12 IN THE PROCESS OF UPDATING APT TO BRING UP TO CODE; 3/13 ADD 10X4 DEK EST=SNOW, BMF NOW=APT ADD BATH=EST; 7/15 NOH; CORR DEK, WOOD WALKWAY-DNPU; 1/18 NOH; SOME INFO FR MLS;																																			
07/20/15	KCVM																																						
03/19/15	INSP	MARKED FOR INSPECTION																																					
03/18/13	KCPM																																						
06/14/10	KCVM																																						
12/21/09	INSP	MARKED FOR INSPECTION																																					
11/03/05	DIUM																																						
10/17/97	TWHC																																						
EXTRA FEATURES VALUATION																																							
Feature Type	Units	Length	Width	Size	Adj	Rate	Cond	Market Value	Notes	MUNICIPAL SOFTWARE BY AVTAR BOSCAWEN ASSESSING OFFICE PARCEL TOTAL TAXABLE VALUE <table><tr><th>Year</th><th>Building</th><th>Features</th><th>Land</th></tr><tr><td>2016</td><td>\$ 82,600</td><td>\$ 7,300</td><td>\$ 62,400</td></tr><tr><td colspan="3"></td><td>Parcel Total: \$ 152,300</td></tr><tr><td>2017</td><td>\$ 82,600</td><td>\$ 7,300</td><td>\$ 62,400</td></tr><tr><td colspan="3"></td><td>Parcel Total: \$ 152,300</td></tr><tr><td>2018</td><td>\$ 113,200</td><td>\$ 8,900</td><td>\$ 91,100</td></tr><tr><td colspan="3"></td><td>Parcel Total: \$ 213,200</td></tr></table>		Year	Building	Features	Land	2016	\$ 82,600	\$ 7,300	\$ 62,400				Parcel Total: \$ 152,300	2017	\$ 82,600	\$ 7,300	\$ 62,400				Parcel Total: \$ 152,300	2018	\$ 113,200	\$ 8,900	\$ 91,100				Parcel Total: \$ 213,200
Year	Building	Features	Land																																				
2016	\$ 82,600	\$ 7,300	\$ 62,400																																				
			Parcel Total: \$ 152,300																																				
2017	\$ 82,600	\$ 7,300	\$ 62,400																																				
			Parcel Total: \$ 152,300																																				
2018	\$ 113,200	\$ 8,900	\$ 91,100																																				
			Parcel Total: \$ 213,200																																				
GARAGE-1 STY	280		20 x 14		117	30.00	60	5,897																															
FIREPLACE 1-STAND	1				100	3,000.00	100	3,000																															
								8,900																															
LAND VALUATION																																							
Zone: R1 W	Minimum Acreage: 0.92	Minimum Frontage: 125	Site: AVERAGE Driveway: PAVED Road: PAVED																																				
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI R Tax Value Notes																												
2F RES	0.750 ac	92,000	F	110	100	100	100	90 -- ROLLING	100	91,100	91,100																												
											0.750 ac																												
											0.750 ac																												

PICTURE		OWNER	TAXABLE DISTRICTS		BUILDING DETAILS	
		BAUGHMAN, JACOB R. BAUGHMAN, BRENDA E. 1 TERRACE HILL ROAD BOSCOWEN, NH 03303	District	Percentage	Model: 1 STORY FRAME RANCH Roof: GABLE OR HIP/ASPHALT Ext: PREFAB WD PNL Int: DRYWALL Floor: CARPET Heat: OIL/HOT WATER Bedrooms: 4 Baths: 2.5 Fixtures: Extra Kitchens: Fireplaces: A/C: No Generators: Quality: A0 AVG Com. Wall: Size Adj: 1.0169 Base Rate: RSA 88.00 Bldg. Rate: 0.9661 Sq. Foot Cost: \$ 85.01	
			Water Dist % 100			
			PERMITS			
			Date	Permit ID		
		11/19/12	E-45-19	ELECTRICAL	REPLACE SMOKE/CO2 LIC	

BUILDING SUB AREA DETAILS			
ID	Description	Area	Adj. Effect.
FFF	FST FLR FIN	1248	1.00 1248
DEK	DECK	352	0.10 35
OPF	OPEN PORCH FIN	24	0.25 6
BMF	BSMNT FINISHED	1248	0.30 374
VLT	VAULTED	468	0.05 23
GLA: 1,248		3,340	1,686
2018 BASE YEAR BUILDING VALUATION			
Market Cost New:		\$ 143,327	
Year Built:		1966	
Condition For Age:		GOOD 21 %	
Physical:			
Functional:			
Economic:			
Temporary:			
Total Depreciation:		21 %	
Building Value:		\$ 113,200	

OWNER INFORMATION				SALES HISTORY					PICTURE						
KELLY-WAGNER, AMY				Date	Book	Page	Type	Price Grantor							
17 KNOWLTON ROAD				10/05/2017	3572	1719	Q1	320,000 BUNNELL, JOHN							
BOSCAWEN, NH 03303				10/06/2016	3532	2834	U112	108,533 KNOWLTON, VIOLA P							
				09/28/1992	1895	0655	U138	ROBERT/VIOLA KNOWLTON							
LISTING HISTORY				NOTES											
11/13/17	KCVM	V-SALE		YELLOW; 14X10 PLAYHSE = NO VALUE; 3/17 EXT RENO PRIOR TO SALE											
03/23/17	KCPM			SIDING, WINDOWS/DOORS/ROOF; INT BEING TOTALLY RENO GUTTED,											
11/09/16	MSSR	PLAN201600017949		NEW ELEC/PLUM/FURN INT/DRYWALL KIT & BTHS; NOW 3 BDRMS 2.5											
01/06/16	KCPR			BTHS; HDWD/FORMICA W/ISLAND; UC=FIN FLR, TRIM, BTH, ETC;											
08/07/15	KCVM			CK18;11/17 NOH; HOUSE COMPLETE PRIOR TO SALE;											
03/19/15	INSP	MARKED FOR INSPECTION													
06/18/10	KCVM														
12/21/09	INSP	MARKED FOR INSPECTION													
EXTRA FEATURES VALUATION															
Feature Type	Units	Length	Width	Size	Adj	Rate	Cond	Market Value	Notes						
BARN-1STRY/LOFT/BSMT	768	24	x	32	81	24.00	100	14,930	GAR DOOR						
SHED-WOOD	288	12	x	24	116	10.00	40	1,336	ATT TO 32X24						
SHED-EQUIPMENT	84	7	x	12	250	8.00	50	840	ATT TO 32X24						
BARN-1STRY/BSMNT	1,500	50	x	30	71	20.00	70	14,910	OPEN BOTTOM						
SHED-WOOD	364	28	x	13	104	10.00	30	1,136							
								33,200							
LAND VALUATION															
Zone: AR W				Minimum Acreage: 1.84				Minimum Frontage: 160				Site: AVERAGE			
Land Type				Units				Base Rate				NC Adj Site Road DWay Topography Cond Ad Valorem SPI R Tax Value Notes			
1F RES				1.840 ac				96,000 E				100 100 100 100 95 -- MILD 100 91,200 0 N 91,200			
1F RES				2.473 ac				x 2,500 X				100 90 -- ROLLING 100 5,600 0 N 5,600			
				4.313 ac								96,800 96,800			
MUNICIPAL SOFTWARE BY AVTAR															
BOSCAWEN ASSESSING OFFICE															
PARCEL TOTAL TAXABLE VALUE															
Year	Building	Features	Land												
2016	\$ 120,200	\$ 20,800	\$ 60,974	Parcel Total: \$ 201,974											
2017	\$ 112,500	\$ 16,800	\$ 63,900	Parcel Total: \$ 193,200											
2018	\$ 160,200	\$ 33,200	\$ 96,800	Parcel Total: \$ 290,200											

PICTURE



OWNER

KELLY-WAGNER, AMY

17 KNOWLTON ROAD

BOSCawEN, NH 03303

TAXABLE DISTRICTS

District

Percentage

Water Dist

% 99

PERMITS

Date

Permit ID

Permit Type

Notes

10/24/16 2016000212 RENOVATIONS

10/19/16 2016000210 RENOVATIONS

10/13/16 2016000204 DEMOLITION

MECHANICAL: GREGORY I

BUILDING DETAILS

Model: 2 STORY FRAME CONVENTINL

Roof: GABLE OR HIP/ASPHALT

Ext: VINYL SIDING

Int: DRYWALL

Floor: PINE/SOFT WD/HARD TILE

Heat: GAS/HOT WATER

Bedrooms: 3

Baths: 2.5

Fixtures: 8

Extra Kitchens:

Fireplaces:

A/C: No

Generators:

Quality: A2 AVG+20

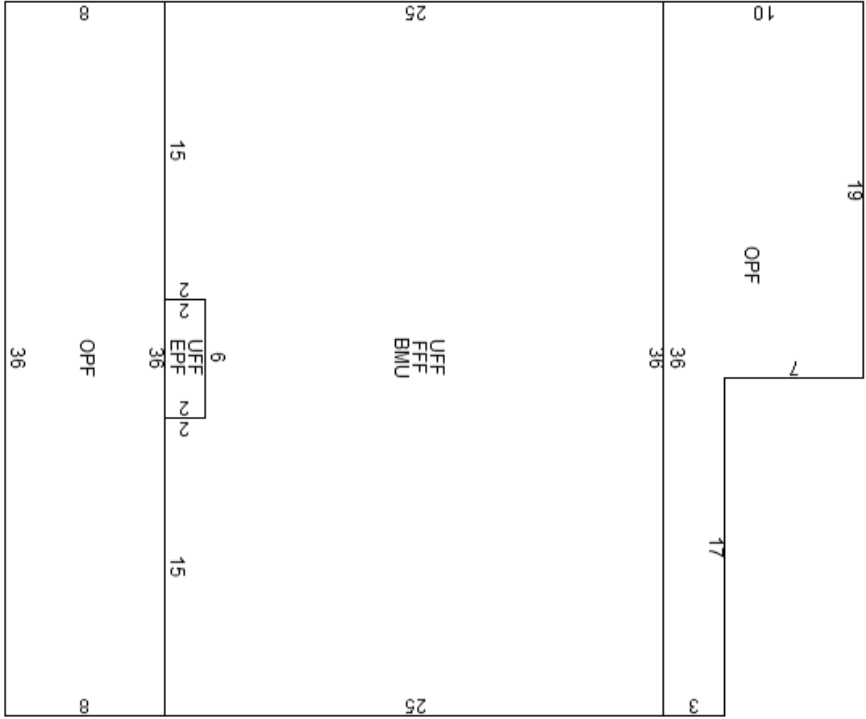
Com. Wall:

Base Rate: RSA 88.00

Bldg. Rate: 1.1043

Size Adj: 0.9683

Sq. Foot Cost: \$ 97.18



BUILDING SUB AREA DETAILS			
ID	Description	Area	Adj. Effect.
UFF	UPPER FLR FIN	900	1.00 900
EPF	ENCLSD PORCH	12	0.70 8
OPF	OPEN PORCH FIN	529	0.25 132
FFF	FST FLR FIN	888	1.00 888
BMU	BSMNT	888	0.15 133
GLA:	1,788	3,217	2,061
2018 BASE YEAR BUILDING VALUATION			
Market Cost New:		\$ 200,288	
Year Built:		1850	
Condition For Age:		EXCELLENT 20 %	
Physical:			
Functional:			
Economic:			
Temporary:			
Total Depreciation:		20 %	
Building Value:		\$ 160,200	

PICTURE



OWNER

SHEPPARD JR., EDWARD
BARKIE, CHELSEA
50 CORN HILL ROAD
BOSCOWEN, NH 03303

TAXABLE DISTRICTS

District	Percentage
Water Dist	% 100

PERMITS

Date	Permit ID	Permit Type	Notes
11/03/17	2017000198	MECHANICAL	INSTALL TANK UNDERGRO
06/06/17	2017000079	NEW RESIDENCE	

BUILDING DETAILS

Model: 1.75 STORY FRAME CAPE
Roof: GABLE OR HIP/ASPHALT
Ext: VINYL SIDING
Int: DRYWALL
Floor: CARPET/HARDWOOD
Heat: GAS/HOT WATER
Bedrooms: 3 Baths: 2.5 Fixtures:
Extra Kitchens: Fireplaces:
A/C: No Generators:
Quality: A1 AVG+10
Com. Wall:
Size Adj: 0.9706 Base Rate: RSA 88.00
Bldg. Rate: 1.0254
Sq. Foot Cost: \$ 90.23

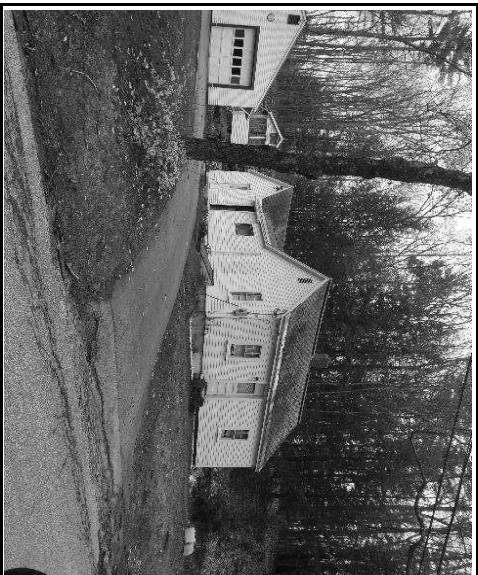
BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
TQF	3/4 STRY FIN	936	0.75	702
FFF	FST FLR FIN	936	1.00	936
BMU	BSMNT	936	0.15	140
ENT	ENTRANCE	32	0.10	3
GAR	GARAGE ATTCHD	576	0.45	259
GLA:	1,638	3,416		2,040

2018 BASE YEAR BUILDING VALUATION

Market Cost New:	\$ 184,069
Year Built:	2017
Condition For Age:	AVERAGE
Physical:	2 %
Functional:	
Economic:	
Temporary:	
Total Depreciation:	2 %
Building Value:	\$ 180,400

PICTURE



OWNER

DARAGON, CALEB J
SMITH, SARAH A
101 CORN HILL ROAD
BOSCOWEN, NH 03303

TAXABLE DISTRICTS

District

Percentage

Water Dist

% 100

PERMITS

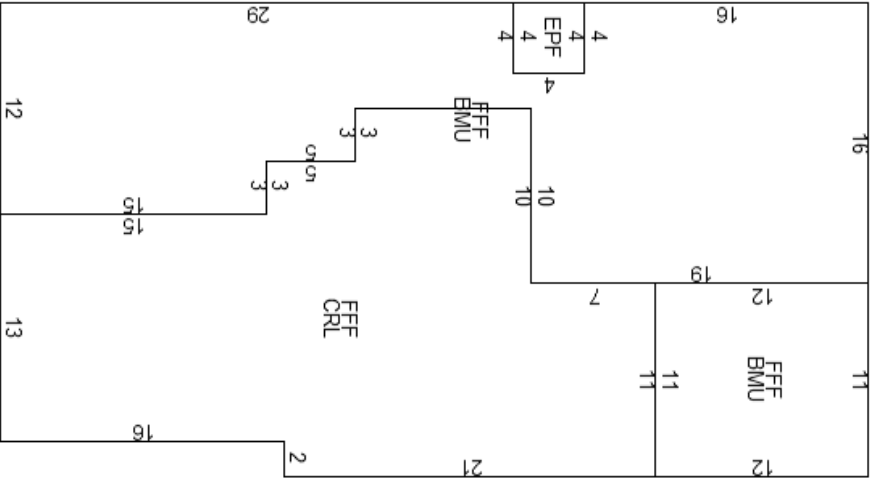
Date	Permit ID	Permit Type	Notes
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BUILDING DETAILS

Model: 1 STORY FRAME CONVENTION
Roof: GABLE OR HIP/ASPHALT
Ext: CLAP BOARD
Int: DRYWALL/WALL BOARD
Floor: LINOLEUM OR SIM/PINE/SOFT WD
Heat: OIL/FA DUCTED
Bedrooms: 3 Baths: 1.0 Fixtures: 3
Extra Kitchens: Fireplaces:
A/C: No Generators:
Quality: A0 AVG
Com. Wall:
Size Adj: 1.0667 Base Rate: RSA 88.00
Bldg. Rate: 0.9707
Sq. Foot Cost: \$ 85.42

BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
EPF	ENCLSD PORCH	16	0.70	11
FFP	FST FLR FIN	1275	1.00	1275
BMU	BSMNT	705	0.15	106
CRL	CRAWL SPACE	570	0.05	29
GLA:	1,275	2,566		1,421



2018 BASE YEAR BUILDING VALUATION

Market Cost New:	\$ 121,382
Year Built:	1940
Condition For Age:	FAIR
Physical:	39 %
Functional:	C NOTES
Economic:	20 %
Temporary:	
Total Depreciation:	59 %
Building Value:	\$ 49,800

OWNER INFORMATION				SALES HISTORY					PICTURE					
CHASE, TYLER J. WILMOT, THOMAS R. 225 CORN HILL ROAD BOSCawEN, NH 03303 (ET AL.)				Date	Book	Page	Type	Price	Grantor					
				10/20/2017	3574	1049	Q 1	260,000	LAMB FAMILY REVOCABLE					
				07/28/2015	3486	848	U 138	1	LAMB, JENNIFER & HAROLD					
				10/22/2009	3161	375	U 151	225,405	BOLDUC, FRED M					
				10/22/2009	3161	379	U 137	169,000	AURORA LOAN SERVICES L					
				11/22/2006	2946	0036	Q 1	242,133	CURRIER, MICHAEL R & R					
				LISTING HISTORY				NOTES						
11/15/17	KCVM	V-SALE	CLAY; WALK OUT BSM/TEXT=GOOD; 4/08 SPEC EXCEPTION HOME							MUNICIPAL SOFTWARE BY AVTAR				
08/05/15	KCVM		BUSINESS/HAIR SALON WILL EXPIRE AT TIME OF SALE; 3/13 NOH, ADD											
03/19/15	INSP	MARKED FOR INSPECTION	DEK, REMOVE AC; 8/15 NOH; ADD LTO TO POOL; ISLAND; 11/17 SPK TO											
03/15/13	KCPM		GIRL/FRIEND NO INFO; REMOVED POOL B-4 SALE; ADD PLAT DEK PRIOR											
06/09/09	KCVM		TO SALE; TENT GAR DNPU; ADD AC MINI SPLIT EST 50% BEFORE SALE;											
05/11/08	CMUM													
09/19/06	MAIL													
09/19/06	MAIL									BOSCawEN ASSESSING OFFICE				
EXTRA FEATURES VALUATION														
Feature Type	Units	Length	Width	Size	Adj	Rate	Cond	Market Value	Notes					
SHED-WOOD	120	10 x 12			193	10,00	80	1,853						
DECK	260	26 x 10			122	7,00	100	2,220						
LEAN-TO	104	13 x 8			214	4,00	25	223	WOOD STO					
DECK	264	22 x 12			121	7,00	25	559	PLATFORM					
								4,900						
PARCEL TOTAL TAXABLE VALUE														
Year	Building	Features		Land										
2016	\$ 128,900	\$ 5,200		\$ 73,000		Parcel Total: \$ 207,100								
2017	\$ 128,900	\$ 5,200		\$ 73,000		Parcel Total: \$ 207,100								
2018	\$ 151,100	\$ 4,900		\$ 109,500		Parcel Total: \$ 265,500								
LAND VALUATION														
Zone: AR Minimum Acreage: 2.75 Minimum Frontage: 200 Site: AVERAGE Driveway: PAVED Road: PAVED														
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
1F RES	2,750 ac	99,000	E	100	100	100	100	100 -- LEVEL	100	99,000	0	N	99,000	
1F RES	4,650 ac	x 2,500	X	100				90 -- ROLLING	100	10,500	0	N	10,500	
	7,400 ac									109,500			109,500	

PICTURE



OWNER

CHASE, TYLER J.
WILMOT, THOMAS R.
225 CORN HILL ROAD
BOSCOWEN, NH 03303

(ET AL.)

TAXABLE DISTRICTS

District

Percentage

PERMITS

Date	Permit ID	Permit Type	Notes
06/27/12	P-45-89-6	ALTERATION	INSTALL 24' ABOVE GROUT
06/27/12	D-45-89-6	ALTERATION	PRICE INCLUDED IN POOL

BUILDING DETAILS

Model: 1.5 STORY FRAME RANCH RSD
Roof: GABLE OR HIP/ASPHALT
Ext: CEDAR/REDWD
Int: DRYWALL
Floor: HARDWOOD/HARD TILE
Heat: OIL/HOT WATER
Bedrooms: 3 Baths: 2.0 Fixtures: 6
Extra Kitchens: Fireplaces:
A/C: Yes 50.00 % Generators:
Quality: A1 AVG+10
Com. Wall:
Size Adj: 0.9952 Base Rate: RSA 88.00
Bldg. Rate: 1.1271
Sq. Foot Cost: \$ 99.19

BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
CTH	CATHERAL	676	0.10	68
FFF	FST FLR FIN	1292	1.00	1292
RBF	RAISED BSMNT	676	0.50	338
BMG	BASEMENT	572	0.20	114
ENT	ENTRANCE	40	0.10	4
DEK	DECK	192	0.10	19
GLA:	1,292	3,448		1,835

2018 BASE YEAR BUILDING VALUATION

Market Cost New: \$ 182,014
Year Built: 1987
Condition For Age: GOOD 17 %
Physical:
Functional:
Economic:
Temporary:
Total Depreciation: 17 %
Building Value: \$ 151,100

OWNER INFORMATION				SALES HISTORY				PICTURE	
GRAHAM, RYAN B. 257 CORN HILL ROAD BOSCAWEN, NH 03303				Date	Book	Page	Type	Price Grantor	
				11/22/2017	3578	429	Q1	175,000 JOHNSON, DIRK W	
				05/28/2009	3131	1747	U137	145,000 DEUTSCHE BANK NATL TR	
				01/22/2009	3105	193	U151	153,800 ST ONGE, DOUGLAS M	
				12/22/2005	2853	1894	Q1	192,000 EMERY, RICHARD R & MAR	
				07/15/2002	2383	436	U145	38,000 NATL CITY MORTGAGE CO	
LISTING HISTORY				NOTES					
03/23/18	KCYM	V-SALE	NEW WINDOWS WET BMU; WALK OUT BSMT; 6/09 NOH; SOME WORK TO						
08/06/15	KCYM		PATIO GOING ON; 8/15 NOH; CORR PAT; 3/18; N.O.H.;						
03/19/15	INSP	MARKED FOR INSPECTION							
06/09/09	KCYM								
04/02/09	INSP	MARKED FOR INSPECTION							
12/05/06	DMPM								
01/09/06	KCPM								
02/08/05	LCPX								
EXTRA FEATURES VALUATION									
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes			
SHED-WOOD	128	16 x 8	185	10,00	50	1,184			
PATIO	180	20 x 9	149	7,00	40	751			
						1,900			
MUNICIPAL SOFTWARE BY AVTAR									
BOSCAWEN ASSESSING OFFICE									
PARCEL TOTAL TAXABLE VALUE									
Year	Building	Features		Land					
2016	\$ 77,500	\$ 1,600		\$ 58,600					
				Parcel Total: \$ 137,700					
2017	\$ 77,500	\$ 1,600		\$ 58,600					
				Parcel Total: \$ 137,700					
2018	\$ 82,800	\$ 1,900		\$ 85,200					
				Parcel Total: \$ 169,900					
LAND VALUATION									
Zone: AR	Minimum Acreage: 2.75	Minimum Frontage: 200		Site: AVERAGE Driveway: GRAVEL/DIRT Road: PAVED					
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond
1F RES	2.750 ac	99,000	E	100	100	100	95	90 -- ROLLING	100
1F RES	0.250 ac	x 2,500	X	100				90 -- ROLLING	100
							85,200	85,200	

PICTURE



OWNER

GRAHAM, RYAN B.
257 CORN HILL ROAD
BOSCOWEN, NH 03303

TAXABLE DISTRICTS

District	Percentage
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PERMITS

Date	Permit ID	Permit Type	Notes
05/19/03	051903-1	NEW BUILDING	SHED

BUILDING DETAILS

Model: 1.5 STORY FRAME CAPE
Roof: GABLE OR HIP/ASPHALT
Ext: VINYL SIDING
Int: DRYWALL
Floor: LINOLEUM OR SIM/HARDWOOD
Heat: OIL/HOT WATER
Bedrooms: 3 Baths: 1.0 Fixtures: 3
Extra Kitchens: Fireplaces:
A/C: No Generators:
Quality: A0 AVG
Com. Wall:
Size Adj: 1.1647 Base Rate: RSA 88.00
Bldg. Rate: 1.0839
Sq. Foot Cost: \$ 95.38

BUILDING SUB AREA DETAILS			
ID	Description	Area	Adj. Effect.
FFF	FST FLR FIN	768	1.00 768
BMU	BSMNT	768	0.15 115
DEK	DECK	96	0.10 10
ATF	ATTIC FINISHED	768	0.25 192
GLA:	960	2,400	1,085

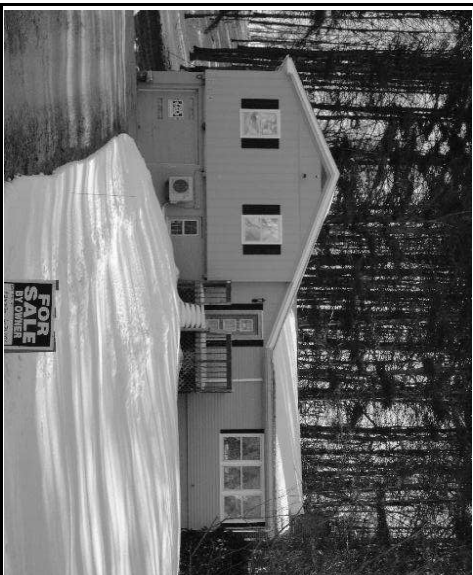
12	12	08
DEK		
12	32	

24	ATF FFF BMU	24
32		

2018 BASE YEAR BUILDING VALUATION		
Market Cost New:	\$ 103,487	
Year Built:	1974	
Condition For Age:	GOOD	20 %
Physical:		
Functional:		
Economic:		
Temporary:		
Total Depreciation:		20 %
Building Value:	\$ 82,800	

OWNER INFORMATION				SALES HISTORY				PICTURE	
GERRIOR, BRIANNA L				Date	Book	Page	Type	Price Grantor	
GERRIOR, MELANIE R				05/08/2018	3593	1202	Q 1	240,000 ST. PIERRE SR, DOUGLAS R	
GERRIOR JR, JOHN J				05/08/2006	2890	0587	Q 1	205,000 DDM LIVING TRUST	
204 HIGH STREET				10/17/2005	2832	830	U 138	BOSSI, SALVATORE J	
BOSCawEN, NH 03303				11/15/1996	2040	0464	U 138	MARATEA, DIANNE	
				10/28/1988	1754	0166	Q 1	107,000 PERRY, DAVID	
LISTING HISTORY				NOTES					
11/17/15	KCCL			GREY;LAND RISES STEEPLY IN BACK; 2/10: ACREAGE ADJ PER SURVEY;					
08/03/15	KCYM			9/10 NO RECENT UPDATES; 1 & E = A; RBF MISSING CEILING, 2 SUMPS IN					
03/19/15	INSP	MARKED FOR INSPECTION		BSMT; HARDTILE ALSO; 8/15 INFO FROM HO, DNVI PER HO, STATES NC;					
09/13/10	KCCL			DW MOSTLY GRAVEL ONLY SMALL AREA OF PAVING, DNPJ; 11/15					
07/09/10	KCVX			REMOVED CARPET, OLD HDWOOD UNDERNEATH; PANEL/LAM KITCH;					
02/03/10	MSSR			4/18; 4-SALE AP=\$229,900;					
12/21/09	INSP	MARKED FOR INSPECTION							
12/06/06	DMPR								
EXTRA FEATURES VALUATION									
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes			
SHED-WOOD	308	14 x 22	112	10,00	60	2,070			
FIREPLACE 2-STAND	1		100	5,000.00	100	5,000			
7,100									
MUNICIPAL SOFTWARE BY AVTAR									
BOSCawEN ASSESSING OFFICE									
PARCEL TOTAL TAXABLE VALUE									
Year	Building	Features		Land					
2016	\$ 107,500			Parcel Total: \$ 172,200					
2017	\$ 107,500			Parcel Total: \$ 172,200					
2018	\$ 123,300			Parcel Total: \$ 220,300					
LAND VALUATION									
Zone: R1 W	Minimum Acreage: 0.92	Minimum Frontage: 125		Site: AVERAGE Driveway: GRAVEL/DIRT Road: PAVED					
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond
1F RES	0.920 ac	95,000	E	100	100	100	95	95 -- MILD	100
1F RES	1.872 ac	x 2,500	X	100				90 -- ROLLING	100
2,792 ac									
89,900									

PICTURE



OWNER

GERRIOR, BRIANNA L
GERRIOR, MELANIE R
GERRIOR JR, JOHN J
204 HIGH STREET
BOSCOWEN, NH 03303

TAXABLE DISTRICTS

District

Water Dist

Percentage

% 100

PERMITS

Date	Permit ID	Permit Type	Notes
07/05/06	243	DEMOLITION	DEMO - 17 X 24 LEAN TO

BUILDING DETAILS

Model: 1 STORY FRAME SPLIT LEV
Roof: GABLE OR HIP/ASPHALT
Ext: ALUM SIDING/PREFIN METAL
Int: DRYWALL
Floor: LAMINATE/VINYL/HARDWOOD
Heat: GAS/HOT WATER
Bedrooms: 3 Baths: 1.5 Fixtures: 6
Extra Kitchens: Fireplaces:
A/C: Yes 100.00 % Generators:
Quality: A0 AVG
Com. Wall:
Size Adj: 1.0064 Base Rate: RSA 88.00
Bldg. Rate: 1.0366
Sq. Foot Cost: \$ 91.22

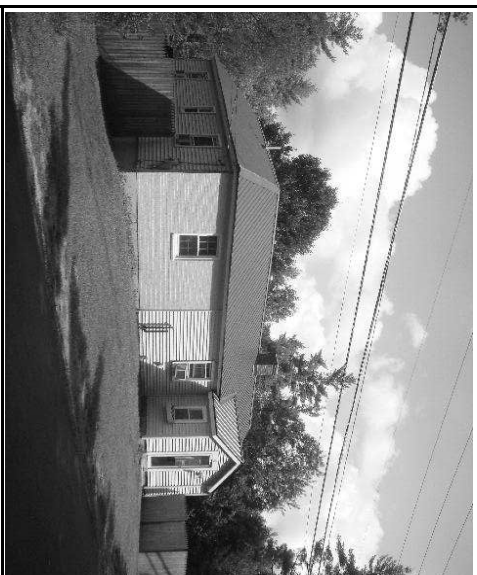
BUILDING SUB AREA DETAILS

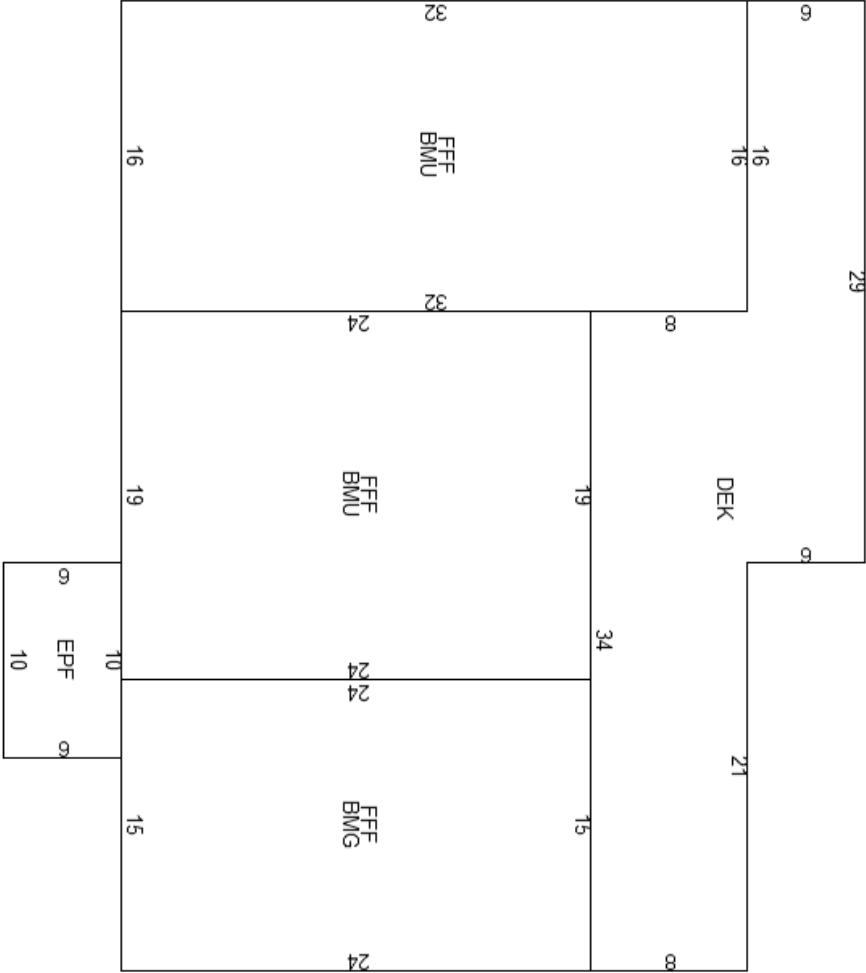
ID	Description	Area	Adj.	Effect.
FFF	FST FLR FIN	1324	1.00	1324
BMG	BASEMENT	300	0.20	60
RBF	RAISED BSMNT	300	0.50	150
DEK	DECK	488	0.10	49
BMU	BSMNT	252	0.15	38
BMF	BSMNT FINISHED	448	0.30	134
GLA:	1,324	3,112		1,755

2018 BASE YEAR BUILDING VALUATION

Market Cost New: \$ 160,091
Year Built: 1965
Condition For Age: GOOD 23 %
Physical:
Functional:
Economic:
Temporary:
Total Depreciation: 23 %
Building Value: \$ 123,300

OWNER INFORMATION				SALES HISTORY				PICTURE	
LEVASSEUR, JAY H BEGIN, CRYSTAL L 46 WATER STREET BOSCAWEN, NH 03303				Date	Book	Page	Type	Price	Grantor
				07/13/2018	3600	2542	Q1	206,000	PARKHURST, JENNIFER
				07/02/2015	3483	1447	Q1	151,500	LAPOLLA, DANIEL
				12/31/2012	3360	402	U137	128,000	JPMORGAN CHASE BANK, N
				10/29/2012	3347	323	U151	118,150	ARSENAULT, PAULETTE
				01/24/2008	3042	1561	Q1	199,933	FRASER, DAVID
LISTING HISTORY				NOTES					
01/06/16 KCPR				GREY;FRPLC BLOCK OFF NO CHIMNEY= DNPU, WOODSTOVE;WALKOUT BSMIT; 5/09 NOH;PU NEW DECK&CHG COND FROM AVG TO GOOD= RENOV; HOUSE RENOV PRIOR TO 08 SALE; NEW ROOF AFTER SALE; ORIG HARDWOOD REST NEW;KITCH. BATH,DRYWAL; 9.14 REMOVE POOL; 5/2015 ELEC UPDATED FOR SALE: 1/16 NEW OIL FURN/FHA DUCTED; REMOVE UC 100%;					
08/10/15 KCVM									
04/08/15 KCPE									
03/19/15 INSP									
09/12/14 KCPR									
01/14/10 KCPL									
05/08/09 DMPM									
01/28/08 DMPM									
EXTRA FEATURES VALUATION									
Feature Type	Units			Length x Width	Size Adj	Rate	Cond	Market Value Notes	

PICTURE		OWNER		TAXABLE DISTRICTS		BUILDING DETAILS			
		LEVASSEUR, JAY H BEGIN, CRYSTAL L 46 WATER STREET BOSCAWEN, NH 03303		District	Percentage	Model: 1 STORY FRAME RANCH Roof: GABLE OR HIP/PREFAB METALS Ext: VINYL SIDING Int: DRYWALL Floor: HARDWOOD/LINOLEUM OR SIM Heat: OIL/FA DUCTED Bedrooms: 3 Baths: 1.0 Fixtures: 3 Extra Kitchens: Fireplaces: A/C: No Generators: Quality: A0 AVG Com. Wall: Size Adj: 1.0257 Base Rate: RSA 88.00 Bldg. Rate: 0.9949 Sq. Foot Cost: \$ 87.55			
				Water Dist % 100					
				PERMITS					
				Date	Permit ID			Permit Type	Notes
				05/28/15	2015000052			ELECTRICAL	24' ROUND ABOVE GROUND
07/30/09	2009-23	EXTERIOR ONLY	EXPAND EXISTING DECK						
06/26/08	2008-42	ALTERATION	REPLACE DECK SYSTEM						
11/30/07	364	EXTERIOR ONLY							



ID	Description	Area	Adj.	Effect.
BMU	BSMNT	968	0.15	145
EPF	ENCLSD PORCH	60	0.70	42
BMG	BASEMENT	360	0.20	72
DEK	DECK	446	0.10	45
FFF	FST FLR FIN	1328	1.00	1328
GLA: 1,328		3,162		1,632

2018 BASE YEAR BUILDING VALUATION	
Market Cost New:	\$ 142,882
Year Built:	1950
Condition For Age:	GOOD
Physical:	24 %
Functional:	
Economic:	
Temporary:	
Total Depreciation:	24 %
Building Value:	\$ 108,600



OWNER
PRITCHARD, JAMES G.
PRITCHARD, APRIL M.
44 WATER STREET
BOSCOWEN, NH 03303

TAXABLE DISTRICTS

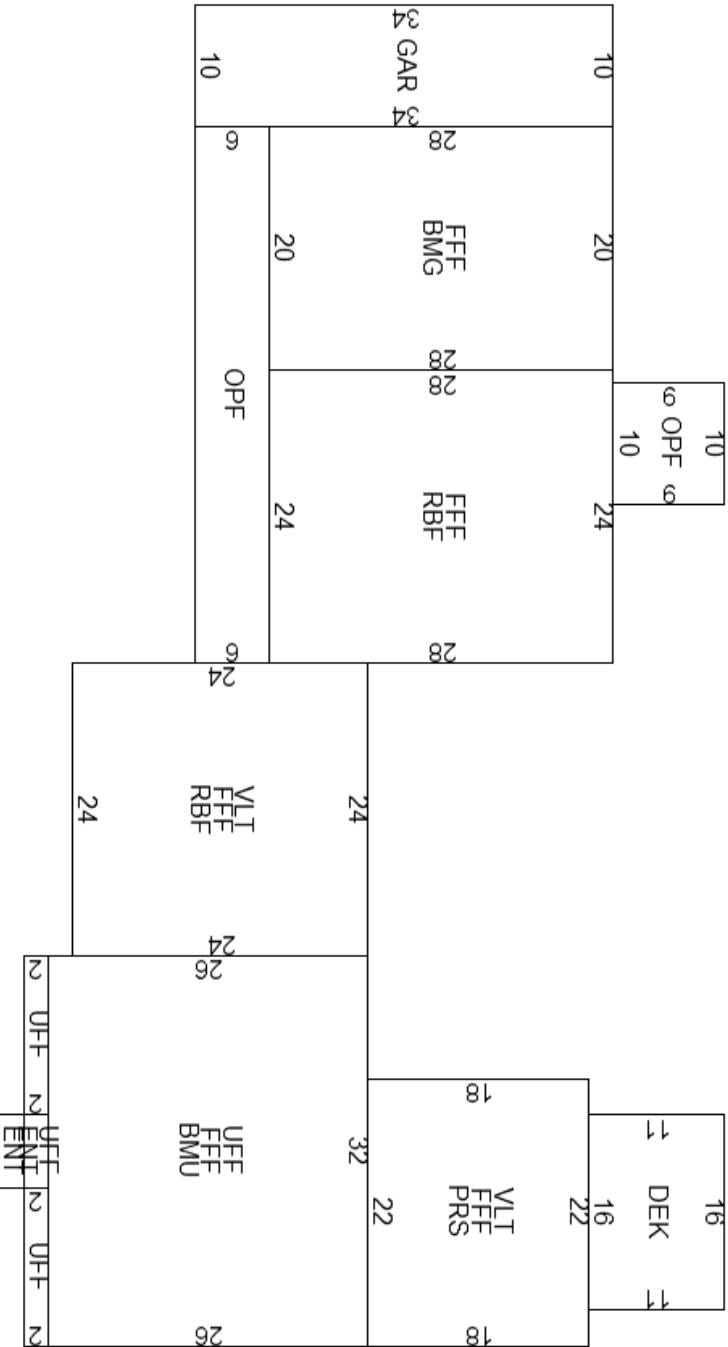
District	Percentage
Water Dist	% 100

PERMITS

Date	Permit ID	Permit Type	Notes
03/27/18	2018000052	ELECTRICAL	ADDITION
08/05/05	146		ADDITION OF APARTMENT

BUILDING DETAILS

Model: 2 STORY FRAME GARRISON
Roof: GABLE OR HIP/ASPHALT
Ext: VINYL SIDING
Int: DRYWALL
Floor: HARD TILE/HARDWOOD
Heat: GAS/HOT WATER
Bedrooms: 5 Baths: 4.0 Fixtures:
Extra Kitchens: Fireplaces:
A/C: No Generators:
Quality: A1 AVG+10
Com. Wall:
Size Adj: 0.8385 Base Rate: RSM 73.00
Bldg. Rate: 0.9209
Sq. Foot Cost: \$ 67.22



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
OPF	OPEN PORCH FIN	354	0.25	89
RBF	RAISED BSMNT	1248	0.50	624
UFF	UPPER FLR FIN	896	1.00	896
BMU	BSMNT	832	0.15	125
VLT	VAULTED	972	0.05	49
PRS	PIERS	396	-0.05	-20
ENT	ENTRANCE	24	0.10	2
GAR	GARAGE ATTCHD	340	0.45	153
DEK	DECK	176	0.10	18
FFF	FST FLR FIN	3036	1.00	3036
BMG	BASEMENT	560	0.20	112
GLA:		3,932		
		8,834		5,084

2018 BASE YEAR BUILDING VALUATION

Market Cost New:	\$ 341,746
Year Built:	1992
Condition For Age:	VERY GOOD
Physical:	14 %
Functional:	LAYOUT
Economic:	10 %
Temporary:	
Total Depreciation:	24 %
Building Value:	\$ 259,700

OWNER INFORMATION				SALES HISTORY				PICTURE							
BLAIS, CHRISTOPHER D.				Date	Book	Page	Type	Price Grantor							
181 WATER STREET				12/27/2017	3581	1622	Q 1	268,000 ROY, GARY							
				11/18/2011	3283	742	U 1 38	1 ROY, GARY &							
				08/12/2011	3267	1676	U 1 24	130,000 LEWIS, CAROLYN V & GAR							
				05/12/2010	3193	0012	U 1 81	1 ROY, EVELYN G							
BOSCOWEN, NH 03303				08/17/1989	1805	0700	U V 38	1 GRACE E FRENCH							
LISTING HISTORY				NOTES											
01/24/18 KCVM VER SALE				PLAN #10880-88 PB SUBDIVISION 3/4/85; MODULAR; 5/16/11 PLAN#19719; 8/11											
09/15/15 KCVM				NOH, XOB'S EST=GROWTH; 3/13 NOH, HOUSE TOTAL RENO INT&EXT, CORR											
03/19/15 INSP MARKED FOR INSPECTION				XOB'S REMOVE OLD GARG, ADD NEW, CK14 FOR GARG COND AND POSS											
02/03/14 NFPR				FINISH ON 2ND STORY; 2/14 NOH; GAR SIDED; 9/15 NOH; NEW ROOF &											
03/18/13 KCPM				SIDING ON SHED; 1/18 NOH; SOME INFO PER M.L.S;											
04/13/12 KCPR															
12/21/11 MSSR															
08/29/11 KCVM															
EXTRA FEATURES VALUATION															
Feature Type	Units	Length	Width	Size	Adj	Rate	Cond	Market Value Notes							
BARN-2STRY	325	25 x 13			109	26.00	20	1,842							
SHED-WOOD	35	7 x 5			400	10.00	20	280							
GARAGE-2 STY	768	24 x 32			81	36.00	100	22,395							
SHED-WOOD	300	12 x 25			113	10.00	50	1,695							
								26,200							
MUNICIPAL SOFTWARE BY AVTAR															
BOSCOWEN ASSESSING OFFICE															
PARCEL TOTAL TAXABLE VALUE															
Year	Building		Features		Land										
2016	\$ 118,800		\$ 25,200		\$ 75,200		Parcel Total: \$ 219,200								
2017	\$ 118,800		\$ 25,200		\$ 75,200		Parcel Total: \$ 219,200								
2018	\$ 135,900		\$ 26,200		\$ 111,800		Parcel Total: \$ 273,900								
LAND VALUATION															
Zone: AR Minimum Acreage: 2.75 Minimum Frontage: 200				Site: AVERAGE Driveway: GRAVEL/DIRT Road: PAVED											
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography		Cond	Ad Valorem	SPI	R	Tax Value	Notes
1F RES	2,750 ac	99,000	E	100	100	100	95	100 -- LEVEL		100	94,100	0	N	94,100	
1F RES	3,351 ac	x 2,500	X	100				100 -- LEVEL		50	4,200	0	N	4,200	WET AREAS
1F RES	200,000 ff	x 150	X	100				90 -- ROLLING		50	13,500	0	N	13,500	WET AREAS
											111,800	111,800			

OWNER INFORMATION				SALES HISTORY					PICTURE					
HUNTON, ALEXANDER S. HUNTON, RACHEL C. 424 HIGH STREET BOSCAWEN, NH 03303				Date	Book	Page	Type	Price	Grantor					
				02/27/2018	3586	2418	Q 1	260,933	POWELL, MICHAEL					
				05/14/2015	3477	432	Q 1	248,000	SHATTUCK, THOMAS W					
				07/20/2011	3264	433	U 1 39	1	SHATTUCK, THOMAS W					
				03/28/2006	2877	1091	Q V	69,933	ALIX-BERNIER CONSTRUCT					
				10/20/2004	2712	1734	U V 25	60,000	WILSON, PHILIP					
LISTING HISTORY				NOTES										
03/14/18 KCVM V-SALE				TAN; PLAN #16950; 12/06 ALL INFOR FROM HO OUTSIDE DNVI INT & EXT										
07/27/15 KCVM				OF HOUSE IS 100%; 7/15 NOH; DNP U PLASTIC SHED OR PLATFORM UNDER										
03/19/15 INSP MARKED FOR INSPECTION				IT; 3/18; N.O.H.; P/U METAL SHED; DNP U DUMP SHED; VLT EST IN MASTER										
06/17/09 KCVM				BEDROOM;										
04/02/09 INSP MARKED FOR INSPECTION														
01/31/08 KMPM														
06/18/07 ETAL														
12/06/06 DMPM														
EXTRA FEATURES VALUATION														
Feature Type		Units	Length x Width	Size Adj	Rate	Cond	Market Value				MUNICIPAL SOFTWARE BY AVTAR BOSCAWEN ASSESSING OFFICE			
SHED-METAL		80	10 x 8	260	6.00	25	312 OUT BACK							
							300							
PARCEL TOTAL TAXABLE VALUE														
Year	Building	Features		Land										
2016	\$ 147,100	\$ 0		\$ 64,700		Parcel Total: \$ 211,800								
2017	\$ 147,100	\$ 0		\$ 64,700		Parcel Total: \$ 211,800								
2018	\$ 162,200	\$ 300		\$ 94,200		Parcel Total: \$ 256,700								
LAND VALUATION														
Zone: AR Minimum Acreage: 2.75 Minimum Frontage: 200				Site: AVERAGE Driveway: PAVED Road: PAVED										
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
1F RES	2.750 ac	99,000	E	100	100	100	100	95 -- MILD	100	94,100	0	N	94,100	
1F RES	0.060 ac	x 2,500	X	100				90 -- ROLLING	100	100	0	N	100	
											94,200	94,200		
											2.810 ac			

PICTURE



OWNER

HUNTON, ALEXANDER S.
HUNTON, RACHEL C.
424 HIGH STREET
BOSCawEN, NH 03303

TAXABLE DISTRICTS

District

Percentage

BUILDING DETAILS

Model: 2 STORY FRAME COLONIAL
Roof: GABLE OR HIP/ASPHALT
Ext: VINYL SIDING
Int: DRYWALL
Floor: HARDWOOD/HARD TILE
Heat: OIL/HOT WATER
Bedrooms: 3 Baths: 2.5 Fixtures: 8
Extra Kitchens: Fireplaces:
A/C: No Generators:
Quality: A1 AVG+10
Com. Wall:
Size Adj: 0.9637 Base Rate: RSA 88.00
Bldg. Rate: 1.0177
Sq. Foot Cost: \$ 89.55

PERMITS

Date

Permit ID

Permit Type

Notes

02/15/06 193 NEW BUILDING COLONIAL W/FULL BSMT

DEK

11

9

12

20

21

17

17

13

4

ENT 4

13

15

15

8

CTH FFF BMU

8

UFF FFF BMU

26

15

6

ENT 6

BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
UFF	UPPER FLR FIN	916	1.00	916
ENT	ENTRANCE	40	0.10	4
VL.T	VAULTED	221	0.05	11
FFF	FST FLR FIN	988	1.00	988
BMU	BSMNT	988	0.15	148
CTH	CATHERAL	72	0.10	7
DEK	DECK	317	0.10	32
GLA:	1,904	3,542		2,106

2018 BASE YEAR BUILDING VALUATION

Market Cost New:

\$ 188,592

Year Built:

2006

Condition For Age:

AVERAGE

14 %

Physical:

Functional:

Economic:

Temporary:

Total Depreciation:

14 %

Building Value:

\$ 162,200

OWNER INFORMATION				SALES HISTORY				PICTURE	
TICHY, ALEXANDRIA R.				Date	Book	Page	Type	Price	Grantor
2 POUND ROAD				03/27/2018	3589	0540	Q 1	42,533	DEVVOID, GAIL H TRUSTEE
CHICHESTER, NH 03258				06/27/2014	3445	1440	U 138		DEVVOID, RICKY J.
				04/21/2014	3436	2025	U 124	18,000	STEEVER, ESTATE OF
				05/26/2013			U 181	1	PROBATE #317-2012-ET-0
				03/14/1995	1982	1279	U 177	1	STEEVER, JANE A.
LISTING HISTORY				NOTES					
04/06/18 KCVM V-SALE				LOCATED OFF OF NORTH SIDE OF RTE 4 ON TOTE ROAD CLASS VI;					
07/27/15 KCVL				NAT.FIELDSTONE FPL-1;12/08 WET BMUW/SUMP PUMP/4 INCHES OF STAND					
04/06/15 KCPL				WATERIN BMU/DORMER ON BACK OF HSE; 6/11 DEVELOPMENT					
03/19/15 INSP				RESTRICTIONS PER DEED; 4/12 UC= FIRE; 2/14 NC TO UC, CK 15; 4/15 ONLY					
02/04/14 NEPR				CAPPED FNDTN REMAINS; PER M.L.S-HAS WELL - NEEDS SEPTIC; 4/18;					
03/14/13 KCPR				N.O.H.;					
04/16/12 KCPM									
06/16/11 KCVE									
EXTRA FEATURES VALUATION									
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes	MUNICIPAL SOFTWARE BY AVTAR BOSCAWEN ASSESSING OFFICE	
FIREPLACE 1-CUST FOUNDATION	1	46 x 23	100	5,000.00	50	2,500	NOT USABLE		
	1,058		75	20.00	20	3,174			
						5,700			
PARCEL TOTAL TAXABLE VALUE									
Year	Building	Features	Land						
2016	\$ 0	\$ 6,500	\$ 47,900						
		Parcel Total: \$	54,400						
2017	\$ 0	\$ 6,500	\$ 47,900						
		Parcel Total: \$	54,400						
2018	\$ 0	\$ 5,700	\$ 39,200						
		Parcel Total: \$	44,900						
LAND VALUATION									
Zone: AR	Minimum Acreage: 2.75	Minimum Frontage: 200	Site: UNDEV CLEAR	Driveway: GRAVEL/DIRT	Road: GRAVEL/DIRT				
Land Type	Units	Base Rate	NC Adj	Site	Road DWay	Topography	Cond	Ad Valorem SPI	R Tax Value Notes
1F RES	1.980 ac	96,461	E	100	50	95	95	100 -- LEVEL	90
								39,200	0 N
								39,200	ACC/LOC
	1.980 ac							39,200	

PICTURE		OWNER		TAXABLE DISTRICTS		BUILDING DETAILS					
		TICHY, ALEXANDRIA R. 2 POUND ROAD CHICHESTER, NH 03258		District Percentage		Model:					
						Roof:					
						Ext:					
PERMITS		Date		Permit ID		Permit Type		Notes		Int:	
										Floor:	
										Heat:	
										Bedrooms:	
										Baths:	
										Extra Kitchens:	
										A/C:	
										Quality:	
										Com. Wall:	
										Stories:	
Fixtures:											
Fireplaces:											
Generators:											
Base Type:											

BUILDING SUB AREA DETAILS	
2018 BASE YEAR BUILDING VALUATION	
Year Built:	%
Condition For Age:	%
Physical:	
Functional:	
Economic:	
Temporary:	
	%

OWNER INFORMATION			SALES HISTORY				PICTURE																												
COLE, JAMES R.			Date	Book	Page	Type	Price Grantor																												
COLE, SANDRA			11/20/2017	3577	1992	Q 1	410,000 SCHWIEGER, CHRISTOPHER																												
4 FOLSOM DRIVE			12/27/2005	2854	1655	Q 1	419,133 CREM DEV LTD																												
			11/18/2004	2722	1688	U V 21	8,333 LOUGHERY/WEEKS																												
BOSCawEN, NH 03303																																			
LISTING HISTORY			NOTES																																
11/28/17	KCVM	V-SALE	18 LOT SUBDIV PLAN # 17145 11 DATED 11/11/04 LOTS 1-18 #S LOT 63 AND 63-6 THRU 22 SEE 99 ;SUBLOT # 7(CREM);COMM INT IN MAP 49/63/A 37.052 AC;45 DEG. PART BLOCKED VIEW OF MTNS FROM DEK; WALKOUT BSMT;2/22/07 DRAIN EASMT TOB; 3/13 NOH, ADD SHED; AVE/PART BLKD SEAS DIST MTN/HILL VU INCL SKI AREA; 7/15 ADD GENERATOR; 1/16 NOH; ADD SOLAR, SHED & DEK; 11/17 SPK TO DAUGHTER, NO INFO;																																
01/08/16	KCPM																																		
07/15/15	KCVM																																		
03/19/15	INSP	MARKED FOR INSPECTION																																	
03/13/13	KCPM																																		
06/18/10	KCVM																																		
12/21/09	INSP	MARKED FOR INSPECTION																																	
12/07/06	DMPR																																		
EXTRA FEATURES VALUATION																																			
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes																												
FIREPLACE 1-STAND	1			100		3,000.00																													
SHED-WOOD	384	24 x 16		102		10.00	125 4,896																												
SOLAR ELECTRIC PANEL	45			100		600.00	100 27,000 ROOF MOUNT 2015																												
SHED-WOOD	99	11 x 9		222		10.00	100 2,198																												
DECK	40	8 x 5		400		7.00	25 280 ATT SHED																												
						37,400																													
BOSCawEN ASSESSING OFFICE PARCEL TOTAL TAXABLE VALUE <table><tr><th>Year</th><th>Building</th><th>Features</th><th>Land</th></tr><tr><td>2016</td><td>\$ 223,300</td><td></td><td>\$ 8,200</td></tr><tr><td colspan="2"></td><td>Parcel Total:</td><td>\$ 318,300</td></tr><tr><td>2017</td><td>\$ 223,300</td><td></td><td>\$ 8,200</td></tr><tr><td colspan="2"></td><td>Parcel Total:</td><td>\$ 318,300</td></tr><tr><td>2018</td><td>\$ 245,200</td><td></td><td>\$ 37,400</td></tr><tr><td colspan="2"></td><td>Parcel Total:</td><td>\$ 398,000</td></tr></table>								Year	Building	Features	Land	2016	\$ 223,300		\$ 8,200			Parcel Total:	\$ 318,300	2017	\$ 223,300		\$ 8,200			Parcel Total:	\$ 318,300	2018	\$ 245,200		\$ 37,400			Parcel Total:	\$ 398,000
Year	Building	Features	Land																																
2016	\$ 223,300		\$ 8,200																																
		Parcel Total:	\$ 318,300																																
2017	\$ 223,300		\$ 8,200																																
		Parcel Total:	\$ 318,300																																
2018	\$ 245,200		\$ 37,400																																
		Parcel Total:	\$ 398,000																																

LAND VALUATION

Zone: R1 Minimum Acreage: 1.84 Minimum Frontage: 150 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	1.840 ac	96,000	G	120	105	100	100	90 -- ROLLING	100	108,900	0	N	108,900	
1F RES	2.223 ac	x 2,500	X	100				90 -- ROLLING	100	5,000	0	N	5,000	
VIEW								MOUNTAINS, TUNNEL, TOP 25, DISTANT	50	1,500			1,500	part blkd
		4.063 ac								115,400			115,400	

PICTURE



OWNER

COLE, JAMES R.
COLE, SANDRA
4 FOLSOM DRIVE
BOSCawEN, NH 03303

TAXABLE DISTRICTS

District	Percentage
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PERMITS

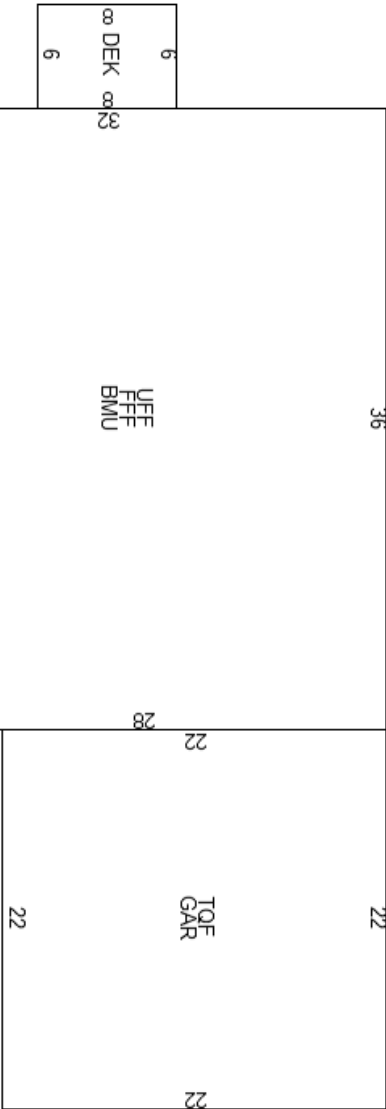
Date	Permit ID	Permit Type	Notes
04/07/15	2015000028	ELECTRICAL	ROOF MOUNTED SOLAR A
09/19/12	SH-49-63-11	SHED	BUILD A 16 X 24 SHED PER
08/31/05	157	NEW BUILDING	32 X 36 2 STORY HOME W/C

BUILDING DETAILS

Model: 2 STORY FRAME COLONIAL
Roof: GABLE OR HIP/ASPHALT
Ext: VINYL SIDING
Int: DRYWALL
Floor: CARPET/HARDWOOD
Heat: GAS/EA DUCTED
Bedrooms: 3 Baths: 2.5 Fixtures: 8
Extra Kitchens: Fireplaces:
A/C: Yes 100.00 % Generators: 1
Quality: A2 AVG+20
Com. Wall:
Size Adj: 0.9015 Base Rate: RSA 88.00
Bldg. Rate: 1.0905
Sq. Foot Cost: \$ 95.96

BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
UFF	UPPER FLR FIN	1080	1.00	1080
FF	FST FLR FIN	1080	1.00	1080
BMU	BSMNT	1080	0.15	162
DEK	DECK	272	0.10	27
TQF	3/4 STRY FIN	484	0.75	363
GAR	GARAGE ATTCHD	484	0.45	218
OPF	OPEN PORCH FIN	164	0.25	41
GLA:	2,523	4,644		2,971



2018 BASE YEAR BUILDING VALUATION

Market Cost New:	\$ 285,097
Year Built:	2005
Condition For Age:	AVERAGE
Physical:	14 %
Functional:	
Economic:	
Temporary:	
Total Depreciation:	14 %
Building Value:	\$ 245,200

OWNER INFORMATION				SALES HISTORY				PICTURE	
HILSON, ALEXANDER G MICHELLE L 8 KENEVAL AVENUE BOSCawEN, NH 03303				Date	Book	Page	Type	Price	Grantor
				05/03/2018	3593	0267	Q 1	319,000	DAIGLE, KENNETH J
				02/22/2013	3370	806	U 1 31	1	DAIGLE, KENNETH J
				01/24/2006	2861	1284	Q 1	260,000	CREM DEV LTD
				11/18/2004	2722	1688	U V 21	8,333	LOUGHERY/WEEKS
LISTING HISTORY				NOTES					
02/13/18	KCPE			YELLOW: 18 LOT SUBDIV PLAN # 17145 11 DATED 11/11/04 LOTS 1-18					
03/17/16	KCPR			NUMBERS LOT 63 AND 63-6 THROUGH 22 SEE 99 SUBDIVSALE					
01/08/16	KCPE	POOL		11/04;SUBLOT # 16(CREM);COMM INT IN MAP 49/63/A 37.052 AC; 6/10 NOH;					
07/15/15	KCVM			DNPV PLYHSE: PU POOL,DEK, SHED & LEAN TO; 7/15 NOH; REMOVE POOL;					
03/19/15	INSP	MARKED FOR INSPECTION		DEK & LTO, DEK TO OPF & ADD EPU; 3/16 EST POOL VINYL-FENCED; 2/18					
06/18/10	KCVM			NOH; EST RENOS/SHED & ADD BTH PER TOWN FILE; 3/18; 4-SALE					
12/21/09	INSP	MARKED FOR INSPECTION		AP=\$314,900 (AUC 10 DOM);					
12/07/06	DMPM								
EXTRA FEATURES VALUATION									
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes			
PATIO	180	18 x 10	149	7.00	25	469			
SHED-WOOD	96	12 x 8	227	10.00	100	2,179 ATT TO PLAYHOUSE			
POOL-INGRND-VINYL	648	36 x 18	100	28.00	100	18,144 EST			
SHED-WOOD	64	8 x 8	310	10.00	100	1,984 EST			
						22,800			
MUNICIPAL SOFTWARE BY AVTAR									
BOSCawEN ASSESSING OFFICE									
PARCEL TOTAL TAXABLE VALUE									
Year	Building	Features		Land					
2016	\$ 148,200	\$ 20,100		\$ 70,700		Parcel Total: \$ 239,000			
2017	\$ 148,200	\$ 20,100		\$ 70,700		Parcel Total: \$ 239,000			
2018	\$ 184,800	\$ 22,800		\$ 103,400		Parcel Total: \$ 311,000			
LAND VALUATION									
Zone: R1 Minimum Acreage: 1.84 Minimum Frontage: 150				Site: AVERAGE Driveway: PAVED Road: PAVED					
Land Type	Units	Base Rate	NC Adj	Site	Road	DWay	Topography	Cond	Ad Valorem
1F RES	1.607 ac	95,746 G	120	100	100	100	90 -- ROLLING	100	103,400
						103,400			
						103,400			

PICTURE



OWNER

HILSON, ALEXANDER G
MICHELLE L
8 KENEVAL AVENUE
BOSCOWEN, NH 03303

TAXABLE DISTRICTS

District	Percentage
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PERMITS

Date	Permit ID	Permit Type	Notes
12/27/17	2017000238	RENOVATIONS	INSTALL INGRD POOL
06/19/15	2015000061	POOL	2 CAR GARAGE 24 X 27
08/23/06	258	GARAGE	24 X 34 HOME W/GARAGE
08/31/05	158	NEW BUILDING	

BUILDING DETAILS

Model: 2 STORY FRAME COLONIAL
Roof: GABLE OR HIP/ASPHALT
Ext: VINYL SIDING
Int: DRYWALL
Floor: CARPET/HARDWOOD
Heat: GAS/HOT WATER
Bedrooms: 3 Baths: 2.5 Fixtures:
Extra Kitchens: Fireplaces:
A/C: No Generators:
Quality: A2 AVG+20
Com. Wall:
Size Adj: 0.9470 Base Rate: RSA 88.00
Bldg. Rate: 1.0691
Sq. Foot Cost: \$ 94.08

BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
UFF	UPPER FLR FIN	836	1.00	836
GAR	GARAGE ATTCHD	568	0.45	256
FFF	FST FLR FIN	836	1.00	836
BMF	BSMNT FINISHED	836	0.30	251
ENT	ENTRANCE	44	0.10	4
OPF	OPEN PORCH FIN	192	0.25	48
EPU	COVERED BSMNT	30	0.35	11
EPF	ENCLSD PORCH	60	0.70	42
GLA:	1,672	3,402		2,284

2018 BASE YEAR BUILDING VALUATION

Market Cost New:	\$ 214,879
Year Built:	2005
Condition For Age:	AVERAGE
Physical:	14 %
Functional:	
Economic:	
Temporary:	
Total Depreciation:	14 %
Building Value:	\$ 184,800

PICTURE



OWNER

LAWRENCE, EILEEN M
BEAN JR, EMMETT A
49 FOREST LANE
BOSCawEN, NH 03303

TAXABLE DISTRICTS

District

Water Dist

Percentage

% 100

BUILDING DETAILS

Model: 1 STORY FRAME RANCH
Roof: GABLE OR HIP/ASPHALT
Ext: VINYL SIDING
Int: DRYWALL
Floor: LAMINATE/VINYL/HARDWOOD
Heat: GAS/HOT WATER
Bedrooms: 3 Baths: 1.0 Fixtures: 3
Extra Kitchens: Fireplaces:
A/C: No Generators:
Quality: A0 AVG
Com. Wall:
Size Adj: 1.1413 Base Rate: RSA 88.00
Bldg. Rate: 1.0842
Sq. Foot Cost: \$ 95.41

PERMITS

Date	Permit ID	Permit Type	Notes
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25

15

10

4

4

24

5

ENT

5

5

ENT

4

4

21

24

FFB

BMU

CTH

FFB

BMU

BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
ENT	ENTRANCE	42	0.10	4
CTH	CATHERAL	416	0.10	42
FFB	FST FLR FIN	960	1.00	960
BMU	BSMNT	960	0.15	144
GLA:	960	2,378		1,150

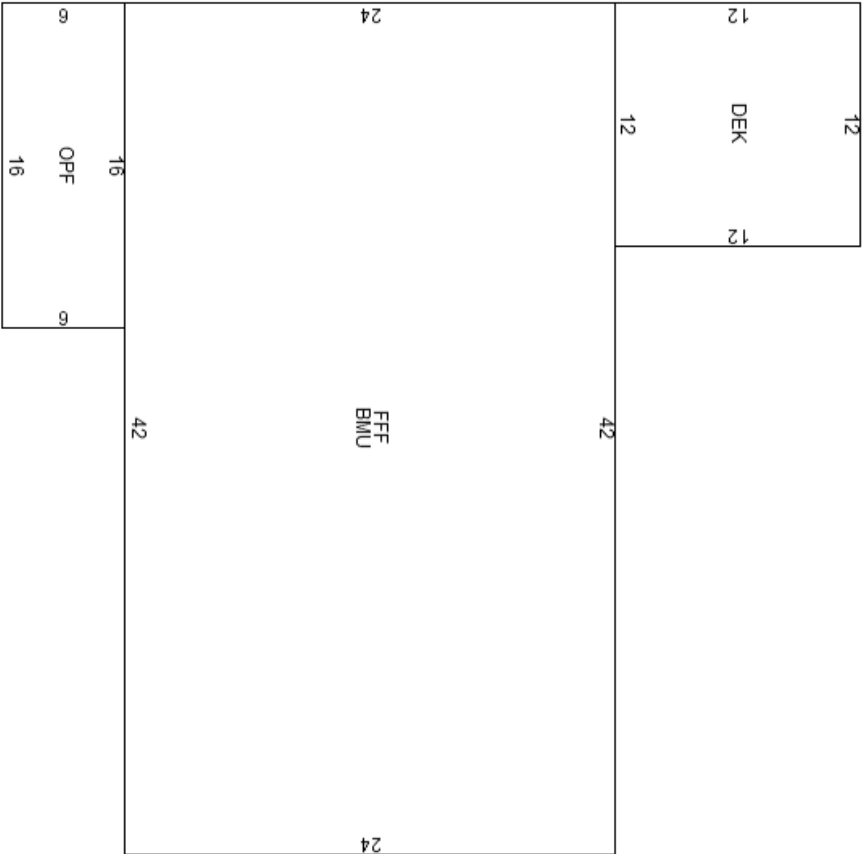
2018 BASE YEAR BUILDING VALUATION

Market Cost New:	\$ 109,722
Year Built:	2001
Condition For Age:	GOOD
Physical:	12 %
Functional:	
Economic:	
Temporary:	
Total Depreciation:	12 %
Building Value:	\$ 96,600

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OWNER INFORMATION				SALES HISTORY				PICTURE			
CASWELL, ERIK ALDEN				Date	Book	Page	Type	Price Grantor			
59 FOREST LANE BOSCawEN, NH 03303				07/02/2018	3599	1723	Q 1	194,000 MICHAUD, KENNITH A			
				10/29/2004	2716	1318	Q 1	165,000 LEIGHTON, ROBERT			
				06/13/2001	2270	0963	U 138	LEIGHTON, ROBERT & LJS			
				04/29/1986	1561	0782	Q 1	67,500 DOYON,DAVID & INGRID			
LISTING HISTORY				NOTES							
07/24/15	KCVM			TAN; DNP U TENT GAR; GAR DOOR REMOVED = BMU; 4/11, FLIRING & BATH UPDATED, NO OTHER UPDATES ORIGINAL KITCHEN, NO PLANS FOR FIN BSMT; 4/12 NEW ROOF, DEK TO OPF AND REMOVE 1-SHED; 7/15 NOH; 7/18; EST INT RENOS PER M.L.S;							
03/19/15	INSP	MARKED FOR INSPECTION									
04/17/12	KCPM										
04/04/11	KCPL										
05/27/10	KCVM										
12/21/09	INSP	MARKED FOR INSPECTION									
01/31/08	DMPR										
12/04/06	DMPR										
EXTRA FEATURES VALUATION											
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes					
SHED-WOOD	144	12 x 12	171	10.00	60	1,477					
SHED-EQUIPMENT	72	12 x 6	282	8.00	25	406 ATT TO 12X12					
DECK	36	6 x 6	400	7.00	25	252 ATT TO 12 X 12					
						2,100					
MUNICIPAL SOFTWARE BY AVTAR											
BOSCawEN ASSESSING OFFICE											
PARCEL TOTAL TAXABLE VALUE											
Year	Building	Features		Land							
2016	\$ 52,000	\$ 1,600		\$ 59,300		Parcel Total: \$ 112,900					
2017	\$ 52,000	\$ 1,600		\$ 59,300		Parcel Total: \$ 112,900					
2018	\$ 87,700	\$ 2,100		\$ 91,300		Parcel Total: \$ 181,100					
LAND VALUATION											
Zone: R1 W	Minimum Acreage: 0.92		Minimum Frontage: 125		Site: AVERAGE Driveway: GRAVEL/DIRT Road: PAVED						
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI R Tax Value Notes
1F RES	0.750 ac	92,000	F	110	100	100	95	95 -- MILD	100	91,300	0 N 91,300
										91,300	91,300
										91,300	

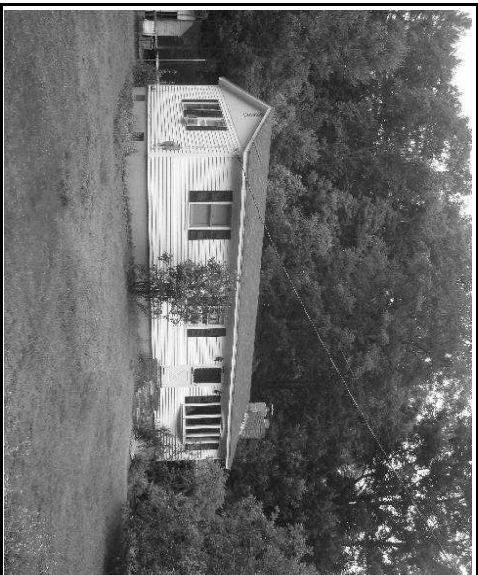
PICTURE		OWNER		TAXABLE DISTRICTS		BUILDING DETAILS	
		CASWELL, ERIK ALDEN 59 FOREST LANE BOSCAWEN, NH 03303		District	Percentage	Model: 1 STORY FRAME RANCH Roof: GABLE OR HIP/ASPHALT Ext: MASONITE Int: DRYWALL Floor: LAMINATE/VINYL Heat: OIL/HOT WATER Bedrooms: 3 Baths: 1.0 Fixtures: 3 A/C: No Fireplaces: Quality: A0 AVG Generators: Com. Wall: Size Adj: 1.1259 Base Rate: RSA 88.00 Bldg. Rate: 0.9795 Sq. Foot Cost: \$ 86.20	
				Water Dist % 100			
				PERMITS			
				Date	Permit ID		
		09/15/05	164.2	EXTERIOR ONLY	12 X 12 SHED		



BUILDING SUB AREA DETAILS			
ID	Description	Area	Adj. Effect.
DEK	DECK	144	0.10 14
BMU	BSMNT	1008	0.15 151
OPF	OPEN PORCH FIN	96	0.25 24
FFF	FST FLR FIN	1008	1.00 1008
GLA: 1,008		2,256	1,197
2018 BASE YEAR BUILDING VALUATION			
Market Cost New:		\$ 103,181	
Year Built:		1974	
Condition For Age:		VERY GOOD 15 %	
Physical:			
Functional:			
Economic:			
Temporary:			
Total Depreciation:		15 %	
Building Value:		\$ 87,700	

OWNER INFORMATION				SALES HISTORY				PICTURE			
JOHNSON, ERIC W. JOHNSON, WENDY A. 52 FOREST LANE BOSCawEN, NH 03303				Date	Book	Page	Type	Price Grantor			
				03/05/2018	3587	1116	Q 1	184,933 PIERCEY, STEPHEN			
				01/03/2007	2956	4	Q 1	200,000 HILL, THOMAS B			
				10/18/2001	2304	1477	Q 1	132,933 BOWIE, LENISEM			
				09/20/1991	1867	1529	Q 1	92,857 DAVID/SUSAN CROFT			
LISTING HISTORY				NOTES							
03/14/18 KCVM VER SALE				WHT W/BLK. 3/08 APRS NO RECENT UPDATES; 6/11 INFO FROM MRS DNYI=BAD TIME REPLACED CARPET IN BMF; 7/15 SPOKE TO DAUGHTER, NO INFO; SOFT POOL DNPd; 3/18; OPF TO EPF; RADON MIT; N.O.H.;							
07/24/15 KCVM											
03/19/15 INSP MARKED FOR INSPECTION											
06/17/11 KCVM											
06/07/11 INSP MARKED FOR INSPECTION											
03/12/08 CMUM											
05/07/04 KCUM											
03/25/03 ETRM											
EXTRA FEATURES VALUATION											
Feature Type		Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes				
FIREPLACE 1-STAND		1			100	3,000.00	100	3,000			
SHED-WOOD		120	10 x 12		193	10.00	80	1,853			
							4,900				
MUNICIPAL SOFTWARE BY AVTAR											
BOSCawEN ASSESSING OFFICE											
PARCEL TOTAL TAXABLE VALUE											
Year	Building	Features		Land							
2016	\$ 93,600	Parcel Total: \$		\$ 4,300		\$ 69,300					
				167,200							
2017	\$ 93,600	Parcel Total: \$		\$ 4,300		\$ 69,300					
				167,200							
2018	\$ 96,700	Parcel Total: \$		\$ 4,900		\$ 96,100					
				197,700							
LAND VALUATION											
Zone: R1 W		Minimum Acreage: 0.92		Minimum Frontage: 125		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	0.750 ac	92,000	F 110	100	100	100	95 -- MILD	100	96,100	0 N	96,100
											96,100
											96,100

PICTURE



OWNER

JOHNSON, ERIC W.
JOHNSON, WENDY A.
52 FOREST LANE
BOSCawEN, NH 03303

TAXABLE DISTRICTS

District

Percentage

Water Dist

% 100

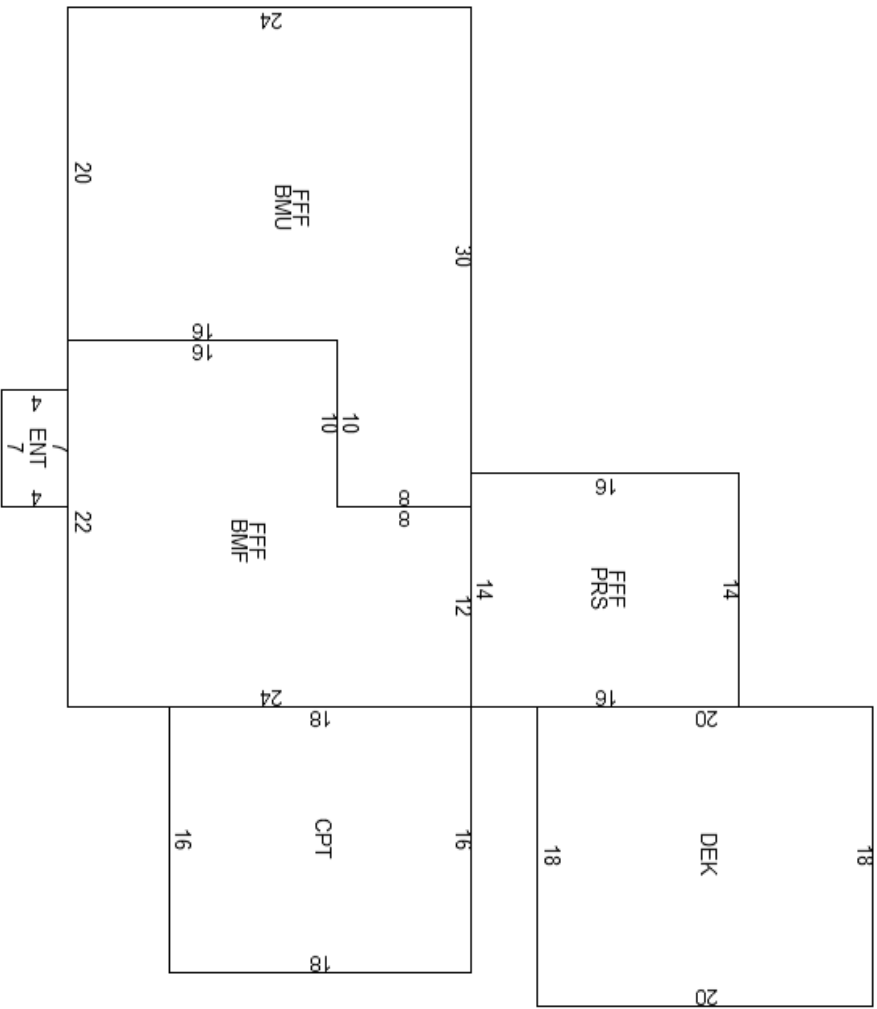
BUILDING DETAILS

Model: 1 STORY FRAME RANCH
Roof: GABLE OR HIP/ASPHALT
Ext: VINYL SIDING
Int: DRYWALL
Floor: LAMINATE/VINYL
Heat: OIL/HOT WATER
Bedrooms: 3 Baths: 1.0 Fixtures:
Extra Kitchens: Fireplaces:
A/C: No Generators:
Quality: A0 AVG
Com. Wall:
Size Adj: 1.0486 Base Rate: RSA 88.00
Bldg. Rate: 0.9857
Sq. Foot Cost: \$ 86.74

OWNER	TAXABLE DISTRICTS				
JOHNSON, ERIC W. JOHNSON, WENDY A. 52 FOREST LANE BOSCawEN, NH 03303	<table><tr><th>District</th><th>Percentage</th></tr><tr><td>Water Dist</td><td>% 100</td></tr></table>	District	Percentage	Water Dist	% 100
District	Percentage				
Water Dist	% 100				

PERMITS			
Date	Permit ID	Permit Type	Notes
05/13/03	051303-01	EXTERIOR ONLY	DECK

BUILDING DETAILS	
Model: 1 STORY FRAME RANCH Roof: GABLE OR HIP/ASPHALT Ext: VINYL SIDING Int: DRYWALL Floor: LAMINATE/VINYL Heat: OIL/HOT WATER Bedrooms: 3 Baths: 1.0 Fixtures: Extra Kitchens: Fireplaces: A/C: No Generators: Quality: A0 AVG Com. Wall: Size Adj: 1.0486 Base Rate: RSA 88.00 Bldg. Rate: 0.9857 Sq. Foot Cost: \$ 86.74	



BUILDING SUB AREA DETAILS			
ID	Description	Area	Adj. Effect.
PRS	PIERS	224	-0.05
DEK	DECK	360	0.10
ENT	ENTRANCE	28	0.10
CPT	CARPORT	288	0.10
BMF	BSMNT FINISHED	448	0.30
FFF	FST FLR FIN	1232	1.00
BMU	BSMNT	560	0.15
GLA: 1,232		3,140	1,507

2018 BASE YEAR BUILDING VALUATION	
Market Cost New:	\$ 130,717
Year Built:	1973
Condition For Age:	AVERAGE
Physical:	26 %
Functional:	
Economic:	
Temporary:	
Total Depreciation:	26 %
Building Value:	\$ 96,700

OWNER INFORMATION				SALES HISTORY				PICTURE	
JACKSON, BRENDON H				Date	Book	Page	Type	Price Grantor	
JACKSON, CHRISTINE				05/04/2018	3593	0664	Q 1	185,533 NEMETH JR, JULIUS	
6 FAIRBANKS DRIVE				06/27/2007	2999	19	Q 1	195,000 ROMER REVOCABLE TRUST,	
BOSCAWEN, NH 03303				03/09/1995	1982	0852	U 177	ROMER, RONALD E.	
LISTING HISTORY				NOTES					
07/07/16 KCVM				L T GRY; 6/11 INFO FROM MRS DNVI PER HO=X; 07/16 NOH, SOFT POOL					
04/13/16 INSP MARKED FOR INSPECTION				DNP U; 3/18; 4-SALE AP=\$179,900 (AUC 5 DOM);					
06/17/11 KCVX									
06/07/11 INSP MARKED FOR INSPECTION									
03/11/08 CMUM									
01/25/06 KCCL									
11/09/05 BNUX									
08/05/03 ETHR									
EXTRA FEATURES VALUATION								MUNICIPAL SOFTWARE BY AVTAR	
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value		BOSCAWEN ASSESSING OFFICE	
LEAN-TO	128	8 x 16	185	4.00	50	474			
						500			
PARCEL TOTAL TAXABLE VALUE									
Year	Building	Features		Land					
2016	\$ 93,200	\$ 500		\$ 59,000		Parcel Total: \$ 152,700			
2017	\$ 93,200	\$ 500		\$ 59,000		Parcel Total: \$ 152,700			
2018	\$ 100,100	\$ 500		\$ 82,000		Parcel Total: \$ 182,600			
LAND VALUATION									
Zone: R1 W Minimum Acreage: 0.92 Minimum Frontage: 125				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	0.480 ac	91,068 E	100	100	100	100	90 -- ROLLING	100	82,000 0 N 82,000
	0.480 ac								82,000

PICTURE



OWNER

JACKSON, BRENDON H
JACKSON, CHRISTINE
6 FAIRBANKS DRIVE
BOSCOWEN, NH 03303

TAXABLE DISTRICTS

District

Water Dist

Percentage

% 100

BUILDING DETAILS

Model: 1 STORY FRAME RANCH
Roof: GABLE OR HIP/ASPHALT
Ext: CLAP BOARD
Int: PLYWOOD PANEL/DRYWALL
Floor: HARDWOOD
Heat: OIL/HOT WATER
Bedrooms: 3 Baths: 1.0 Fixtures:
Extra Kitchens: Fireplaces:
A/C: No Generators:
Quality: A0 AVG
Com. Wall:
Size Adj: 1.0553 Base Rate: RSA 88.00
Bldg. Rate: 1.0025
Sq. Foot Cost: \$ 88.22

PERMITS

Date	Permit ID	Permit Type	Notes

5 ENT 5

18

12

18

16

24

12

3 ENT 3

18

12

16

22

18

12

3

DEK STO

3

DEK

3

16

22

12

24

18

12

6 ENT 6

18

12

BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
BMF	BSMNT FINISHED	504	0.30	151
BMG	BASEMENT	264	0.20	53
FFF	FST FLR FIN	1176	1.00	1176
ENT	ENTRANCE	61	0.10	6
STO	STORAGE AREA	70	0.25	18
DEK	DECK	91	0.10	9
BMU	BSMNT	408	0.15	61
GLA:	1,176	2,574		1,474

2018 BASE YEAR BUILDING VALUATION

Market Cost New: \$ 130,036

Year Built: 1963

Condition For Age: GOOD

Physical: 23 %

Functional: 23 %

Economic: 23 %

Temporary: 23 %

Total Depreciation: 23 %

Building Value: \$ 100,100

OWNER INFORMATION				SALES HISTORY				PICTURE		
SKOLNICK, ISAAC N				Date	Book	Page	Type	Price Grantor		
SKOLNICK, ANNE				06/22/2018	3598	0868	Q 1	220,000 GRUBB, MICHAEL J		
29 GOODHUE ROAD				06/19/2013	3393	467	Q 1	168,000 DUNOON LLC		
BOSCAWEN, NH 03303				10/26/2012	3346	1817	U 1 37	82,000 BENEFICIAL NEW HAMPSHI		
				04/26/2012	3311	381	U 1 49	139,000 GALINAT, DOROTHY		
				07/22/2011	3264	1115	U 1 35	1 TOWN OF BOSCAWEN		
LISTING HISTORY				NOTES						
08/24/16	KCVM			GRY; LOT 1, PLAN#5063; BMU=CINDER BLOCK W/CEMENT,AVG INTER COND; 6/13; NEW SEPTIC PRIOR TO SALE; 2/14 NEW ELEC BOX; 08/16 NOH						
04/13/16	INSP		MARKED FOR INSPECTION							
02/04/14	NFPR									
06/04/13	KCVM		VER SALE							
06/11/10	KCVM									
12/21/09	INSP		MARKED FOR INSPECTION							
10/26/07	MAIL		APPT LETTER							
09/21/07	DMUM									
EXTRA FEATURES VALUATION										
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes				
GARAGE-1 STY/ATTIC	840	28 x 30		79	33.00	60	13,139			
13,100										
MUNICIPAL SOFTWARE BY AVTAR										
BOSCAWEN ASSESSING OFFICE										
PARCEL TOTAL TAXABLE VALUE										
Year	Building	Features		Land						
2016	\$ 91,600	\$ 9,600		\$ 68,700		Parcel Total: \$ 169,900				
2017	\$ 91,600	\$ 9,600		\$ 68,700		Parcel Total: \$ 169,900				
2018	\$ 98,400	\$ 13,100		\$ 100,600		Parcel Total: \$ 212,100				
LAND VALUATION										
Zone: R1 W				Minimum Acreage: 0.92		Minimum Frontage: 125		Site: AVERAGE Driveway: PAVED Road: PAVED		
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	
1F RES	0.600 ac	91,482	F	110	100	100	100	100 -- LEVEL	100	
0.600 ac						100,600		100,600		

PICTURE



OWNER

SKOLNICK, ISAAC N
SKOLNICK, ANNE
29 GOODHUE ROAD
BOSCawEN, NH 03303

TAXABLE DISTRICTS

District

Percentage

Water Dist

% 100

PERMITS

Date	Permit ID	Permit Type	Notes
10/03/13	E-79-101-	ELECTRICAL	UPDATE ELECTRICAL

BUILDING DETAILS

Model: 1 STORY FRAME RANCH
Roof: GABLE OR HIP/ASPHALT
Ext: VINYL SIDING
Int: DRYWALL/PLYWOOD PANEL
Floor: LAMINATE/VINYL/CARPET
Heat: OIL/HOT WATER
Bedrooms: 3 Baths: 1.0 Fixtures: 3
Extra Kitchens: Fireplaces:
A/C: No Generators:
Quality: A0 AVG
Com. Wall:
Size Adj: 1.0526 Base Rate: RSA 88.00
Bldg. Rate: 0.9894
Sq. Foot Cost: \$ 87.07

BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
FFF	FST FLR FIN	1312	1.00	1312
BMU	BSMNT	1032	0.15	155
PRS	PIERS	280	-0.05	-14
DEK	DECK	336	0.10	34
GLA:	1,312	2,960		1,487

2018 BASE YEAR BUILDING VALUATION

Market Cost New:

Year Built:

Condition For Age:

Physical:

Functional:

Economic:

Temporary:

Total Depreciation:

Building Value:

\$ 129,473

1950

GOOD

24 %

24 %

\$ 98,400

28	28	12
DEK	28	12
FFF PRS	28	10
4	28	24
18		
20	FFF BMU	46

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OWNER INFORMATION				SALES HISTORY				PICTURE					
COME SR, TRAVIS J COME, BRITTANY T 2 WELCOME AVENUE BOSCAWEN, NH 03303				Date	Book	Page	Type	Price	Grantor				
				06/07/2018	3596	2027	Q 1	196,000	PATOINE, ESTATE OF				
				06/10/2016	3518	768	Q 1	170,000	EDWARDS, JAMES D				
				10/29/1999	2181	0878	Q 1	75,000	FRENCH, HAROLD				
				07/15/1999	2165	1391	Q 1	60,000	OTTERSON, DAVID				
LISTING HISTORY				NOTES									
11/15/17 KCVM V-SALE				WHT W/BLK: 10X10 DECK PAST FRAME ONLY; UC ON DEKS ONLY; 3/13 N/C; 4/15 N/C TO DECK; 1/16 NOH; EST BACK & DECK COMPL=FENCED IN; 11/17 NOH; REMOVE 10X10 DEK, BACK EST=FENCED; SMALL CONC SLAB DNP=N/V; SOME INFO FROM M.L.S, NEW ROOF AT SALE;									
04/13/16 INSP MARKED FOR INSPECTION													
01/08/16 KCVM													
04/07/15 KCPR													
02/04/14 NEPR													
03/15/13 KCPR													
04/16/12 KCPR													
04/04/11 KCPM													
EXTRA FEATURES VALUATION													
Feature Type				Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes				
POOL-INGRND-VINYL				884	26 x 34	100	28.00	60	14,851 EST/SHAPE/HEATED				
				14,900									
MUNICIPAL SOFTWARE BY AVTAR													
BOSCAWEN ASSESSING OFFICE													
PARCEL TOTAL TAXABLE VALUE													
Year	Building		Features		Land								
2016	\$ 93,100		\$ 24,800		\$ 67,100		Parcel Total: \$ 185,000						
2017	\$ 93,100		\$ 24,800		\$ 67,100		Parcel Total: \$ 185,000						
2018	\$ 96,200		\$ 14,900		\$ 99,600		Parcel Total: \$ 210,700						
LAND VALUATION													
Zone: R1 W				Minimum Acreage: 0.92		Minimum Frontage: 125		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	0.920 ac	95,000	F	110	100	100	100	95 -- MILD	100	99,300	0 N	99,300	
1F RES	0.120 ac	x 2,500	X	100				90 -- ROLLING	100	300	0 N	300	
	1,040 ac												
	99,600												

PICTURE



OWNER

COME SR, TRAVIS J
COME, BRITTANY T
2 WELCOME AVENUE
BOSCOWEN, NH 03303

TAXABLE DISTRICTS

District	Percentage
Water Dist	% 100

PERMITS

Date	Permit ID	Permit Type	Notes
09/27/07	355	EXTERIOR ONLY	IN GROUND POOL
04/07/04	3-RF	ADDITION	SUNROOM 28X12

BUILDING DETAILS

Model: 1 STORY FRAME RANCH
Roof: GABLE OR HIP/ASPHALT
Ext: VINYL SIDING/WOOD SHINGLE/SHAK
Int: DRYWALL/PLYWOOD PANEL
Floor: LINOLEUM OR SIM/CARPET
Heat: OIL/HOT WATER
Bedrooms: 3 Baths: 2.0 Fixtures:
Extra Kitchens: Fireplaces:
A/C: No Generators:
Quality: A0 AVG
Com. Wall:
Size Adj: 1.0601 Base Rate: RSA 88.00
Bldg. Rate: 1.0177
Sq. Foot Cost: \$ 89.56

BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
DEK	DECK	360	0.10	36
EPF	ENCLSD PORCH	336	0.70	235
FFF	FST FLR FIN	1008	1.00	1008
BMU	BSMNT	1008	0.15	151
EPU	COVERED BSMNT	30	0.35	11
OPF	OPEN PORCH FIN	40	0.25	10
GLA:	1,008	2,782		1,451

2018 BASE YEAR BUILDING VALUATION

Market Cost New:	\$ 129,952
Year Built:	1970
Condition For Age:	AVERAGE
Physical:	26 %
Functional:	
Economic:	
Temporary:	
Total Depreciation:	26 %
Building Value:	\$ 96,200

OWNER INFORMATION				SALES HISTORY				PICTURE	
REISS, KYLE T				Date	Book	Page	Type	Price Grantor	
15 GOODUE ROAD				05/25/2018	3595	1104	Q 1	230,000 OBERG, SHAUN M	
BOSCawEN, NH 03303				11/02/2009	3162	1789	Q 1	173,533 MCKENNEY, JOYCE	
				04/28/2008	3062	0036	U 137	110,500 CITIFINANCIAL CONSUMER	
				09/13/2007	3018	135	U 151	154,000 DESALVO, JAY & BETTY	
				01/27/2003	2454	1032	U 138	DESALVO, JAY	
LISTING HISTORY				NOTES					
08/24/16	KCVM	MARKED FOR INSPECTION		RED/WHT,ACFA; 6/09 UNDER CODE ENFORCEMENT REVIEW;					
04/13/16	INSP	MARKED FOR INSPECTION		RENOVATIONS COMPLETED W/O BLDG PERMIT; CO NOT AVAILABLE; 7/11					
07/27/11	KCVM	MARKED FOR INSPECTION		SPK W/PERSON THERE NO INFO; 08/16 NOH; 4/18; 4-SALE AP=\$224,900;					
06/07/11	INSP	MARKED FOR INSPECTION							
01/28/08	DMPM								
06/11/97	TWL								
EXTRA FEATURES VALUATION				MUNICIPAL SOFTWARE BY AVTAR					
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes			
BOSCawEN ASSESSING OFFICE									
PARCEL TOTAL TAXABLE VALUE									
Year	Building	Features		Land					
2016	\$ 96,500	\$ 0		\$ 64,700		Parcel Total: \$ 161,200			
2017	\$ 96,500	\$ 0		\$ 64,700		Parcel Total: \$ 161,200			
2018	\$ 117,300	\$ 0		\$ 95,700		Parcel Total: \$ 213,000			
LAND VALUATION									
Zone: R1 W Minimum Acreage: 0.92 Minimum Frontage: 125				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	0.920 ac	95,000	F	110	100	100	100	90 -- ROLLING	100 94,100 0 N 94,100
1F RES	0.730 ac	x 2,500	X	100				90 -- ROLLING	100 1,600 0 N 1,600
								95,700	95,700

PICTURE



OWNER

REISS, KYLE T
15 GOODUE ROAD
BOSCOWEN, NH 03303

TAXABLE DISTRICTS

District

Percentage

Water Dist

% 100

PERMITS

Date

Permit ID

Permit Type

Notes

BUILDING DETAILS

Model: 1 STORY FRAME RANCH
Roof: GABLE OR HIP/PREFAB METALS
Ext: WOOD SHINGLE/SHAKES
Int: DRYWALL
Floor: LINOLEUM OR SIM/CARPET
Heat: OIL/FA DUCTED
Bedrooms: 3 Baths: 1.0
Extra Kitchens: Fireplaces:
A/C: No Generators:
Quality: A0 AVG
Com. Wall:
Size Adj: 1.0496
Base Rate: RSA 88.00
Bldg. Rate: 0.9971
Sq. Foot Cost: \$ 87.75

BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
FFF	FST FLR FIN	1188	1.00	1188
BMF	BSMNT FINISHED	660	0.30	198
CRL	CRAWL SPACE	132	0.05	7
ENT	ENTRANCE	15	0.10	2
BMG	BASEMENT	396	0.20	79
DEK	DECK	170	0.10	17
PAT	PATIO	106	0.10	11
GLA:	1,188	2,667		1,502

2018 BASE YEAR BUILDING VALUATION

Market Cost New: \$ 131,801

Year Built: 1962

Condition For Age: EXCELLENT 11 %

Physical:

Functional:

Economic:

Temporary:

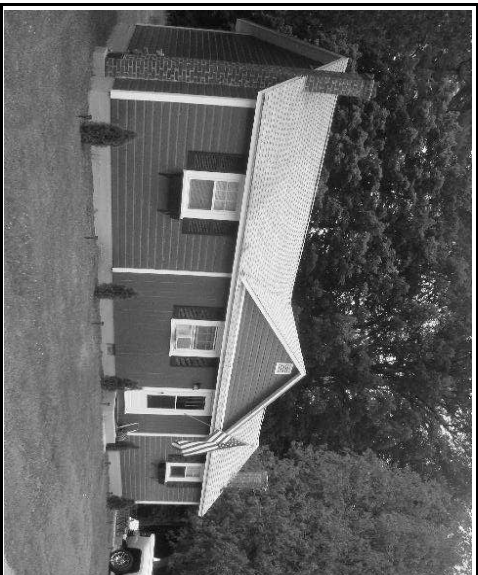
Total Depreciation: 11 %

Building Value: \$ 117,300

OWNER INFORMATION				SALES HISTORY				PICTURE						
SIMULA, RYAN G				Date	Book	Page	Type	Price	Grantor					
275 QUEEN STREET				04/20/2018	3591	2075	Q1	290,000	JENSEN, KYLE					
BOSCAWEN, NH 03303				01/18/2017	3544	2322	U V 14	35,000	KIMBALL, JUSTIN					
				01/19/2016	3503	2886	Q V	35,000	CAREY DAVIS, MARYANN					
				08/12/2009	3149	0961	U181	1	CAREY, DANIEL J TRUST					
				08/12/2009	3149	0965	U181	1	CAREY, BRIDGET					
LISTING HISTORY				NOTES										
04/24/18	KCVM	V-SALE		3/17 PU NEW HSE; UC=FRAMED SIDED BY 4/1; ROUGH ELEC/PLUM; CK18 UC DEKS, SITE, DW, ETC; 09.17 IMPACT FEES AND CO PENDING; 11/17 VACANT, PART CLR TIME OF SALE; 11/17 ADD DEKS/ENT, UC EST 100%, W/O BSMNT; (AUC 6 DOM) 4/18; N.O.H.										
04/24/18	KCVM	V-SALE												
11/14/17	KCVM	V-SALE (LAND)												
03/21/17	KCVM													
07/10/15	KCVL													
03/19/15	INSP	MARKED FOR INSPECTION												
12/08/95	TW													
EXTRA FEATURES VALUATION				MUNICIPAL SOFTWARE BY AVTAR										
Feature Type	Units Length x Width Size Adj									Rate	Cond	Market Value Notes		
BOSCAWEN ASSESSING OFFICE														
PARCEL TOTAL TAXABLE VALUE														
Year	Building	Features		Land										
2016	\$ 0			\$ 0		\$ 37,700								
				Parcel Total:		\$ 37,700								
2017	\$ 93,400			\$ 0		\$ 61,400								
				Parcel Total:		\$ 154,800								
2018	\$ 186,500			\$ 0		\$ 93,400								
				Parcel Total:		\$ 279,900								
LAND VALUATION														
Zone: R1 Minimum Acreage: 1.84 Minimum Frontage: 150				Site: AVERAGE Driveway: GRAVEL/DIRT Road: PAVED										
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
1F RES	1.840 ac	96,000	F	110	100	100	95	90 -- ROLLING	100	90,300	0	N	90,300	
1F RES	1.360 ac	x 2,500	X	100				90 -- ROLLING	100	3,100	0	N	3,100	
											93,400	93,400		

OWNER INFORMATION				SALES HISTORY				PICTURE	
YOUNG TRUSTEE, SUSAN P YOUNG TRUSTEE, MICHAEL K 41 EEL STREET BOSCAWEN, NH 03303				Date	Book	Page	Type	Price Grantor	
				04/05/2018 3590 0745 Q 1				130,000 FANNIE, DONALD C.	
LISTING HISTORY				NOTES					
04/06/18 KCVM V-SALE 11/14/16 MSSR PLAN201600010687 07/14/16 KCVM 03/21/13 KCVM				RED; CONVERTED 2 MOTEL UNITS; 1 BDRM & BATH W/ LVRM & KIT; AVG COND; 5/09 NOH; ELEC HEAT BACK UP; 07/16 NEW PAINT/WINDOWS; 4/18; N.O.H.;					
EXTRA FEATURES VALUATION									
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes			
SHED-WOOD	48	6 x 8	393	10.00	50	943			
						900			
MUNICIPAL SOFTWARE BY AVTAR									
BOSCAWEN ASSESSING OFFICE									
PARCEL TOTAL TAXABLE VALUE									
Year	Building	Features		Land					
2017	\$ 43,100	\$ 700		\$ 57,100					
				Parcel Total: \$ 100,900					
2018	\$ 44,900	\$ 900		\$ 85,700					
				Parcel Total: \$ 131,500					
LAND VALUATION									
Zone: R2W&S Minimum Acreage: 0.23 Minimum Frontage: 80				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	0.230 ac	90,000	E 100	100	100	100	-- LEVEL	95	85,500 0 N 85,500 SH DW
1F RES	0.063 ac	x 2,500	X 100				-- LEVEL	100	200 0 N 200
						85,700			
						0.293 ac			

PICTURE



OWNER

YOUNG TRUSTEE, SUSAN P
YOUNG TRUSTEE, MICHAEL K
41 EEL STREET
BOSCOWEN, NH 03303

TAXABLE DISTRICTS

District	Percentage
Water Dist	% 100

PERMITS

Date	Permit ID	Permit Type	Notes
04/26/18	2018000094	MECHANICAL	
04/25/18	2018000091	MECHANICAL	
04/25/18	2018000090	MECHANICAL	
04/23/18	2018000086	MECHANICAL	

BUILDING DETAILS

Model: 1 STORY FRAME COTTAGE
Roof: GABLE OR HIP/ASPHALT
Ext: NOVELTY
Int: DRYWALL
Floor: HARDWOOD/LINOLEUM OR SIM
Heat: GAS/EA NO DUCTS
Bedrooms: 1 Baths: 1.0 Fixtures: 3
Extra Kitchens: Fireplaces:
A/C: No Generators:
Quality: B2 AVG-20
Com. Wall:
Size Adj: 1.3838 Base Rate: RSA 88.00
Bldg. Rate: 0.9853
Sq. Foot Cost: \$ 86.70

BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
FFF	FST FLR FIN	672	1.00	672
CRL	CRAWL SPACE	672	0.05	34
OPF	OPEN PORCH FIN	12	0.25	3
ENT	ENTRANCE	12	0.10	1
GLA:	672	1,368		710

2018 BASE YEAR BUILDING VALUATION

Market Cost New:	\$ 61,557
Year Built:	1940
Condition For Age:	GOOD
Physical:	27 %
Functional:	
Economic:	
Temporary:	
Total Depreciation:	27 %
Building Value:	\$ 44,900

PICTURE



OWNER

THOMPSON, JAQUELLYNE
THOMPSON, MICHAEL
18 QUEEN STREET
BOSCOWEN, NH 03303

TAXABLE DISTRICTS

District

Water Dist

Percentage

% 100

BUILDING DETAILS

Model: 1.75 STORY FRAME CAPE
Roof: GABLE OR HIP/ASPHALT
Ext: CLAP BOARD
Int: DRYWALL
Floor: LINOLEUM OR SIM/PINE/SOFT WD
Heat: GAS/HOT WATER
Bedrooms: 4 Baths: 1.0 Fixtures: 3
Extra Kitchens: Fireplaces:
A/C: No Generators:
Quality: A0 AVG
Com. Wall:
Size Adj: 1.0751 Base Rate: RSA 88.00
Bldg. Rate: 0.9798
Sq. Foot Cost: \$ 86.23

PERMITS

Date	Permit ID	Permit Type	Notes
07/12/06	244	ALTERATION	INSIDE & OUTSIDE RENOV

12

STO

6

12

12

12

24

GAR

24

13

EPF

7

28

TOF

22

28

FFB

4

ENT

4

2018 BASE YEAR BUILDING VALUATION

Market Cost New: \$ 119,342
Year Built: 1946
Condition For Age: VERY GOOD 20 %
Physical:
Functional: BSMINT 2 %
Economic:
Temporary:
Total Depreciation: 22 %
Building Value: \$ 93,100

BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
STO	STORAGE AREA	72	0.25	18
GAR	GARAGE ATTCHD	288	0.45	130
EPF	ENCLSD PORCH	91	0.70	64
TQF	3/4 STRY FIN	616	0.75	462
FFF	FST FLR FIN	616	1.00	616
BMU	BSMNT	616	0.15	92
ENT	ENTRANCE	16	0.10	2
GLA:	1,078	2,315		1,384

OWNER INFORMATION				SALES HISTORY				PICTURE	
FEARNLEY, COREY M				Date	Book	Page	Type	Price Grantor	
MERZ, STACIE M				04/03/2018	3589	2772	Q 1	249,933 TALBOT, THOMAS JOSEPH	
30 QUEEN ST				06/17/2015	3481	1477	U 1 37	175,000 US BANK NATIONAL,	
BOSCawEN, NH 03303				05/19/2014	3439	1956	U 1 51	142,800 HOOVER, SCOTT L	
				04/17/2001	2255	1218	Q 1	128,800 HUNTOON, MICHAEL	
LISTING HISTORY				NOTES					
04/06/18	KCVL	V-SALE		TAN; ACCESS VIA ROW; SEWER; I+E=VG; 4/18; CORR BMF; 22X18 NO HEAT = FUNC DEP; OAK/FORMICA; 3RD BD IN BMF-DNPU; 4/18 SALE=14DOM;					
02/08/18	KCPE								
07/20/16	KCVL	FFF ONLY							
04/13/16	INSP	MARKED FOR INSPECTION							
04/02/15	KCPR								
11/17/11	KCPM								
01/12/10	KCPL								
05/06/09	KCPM								
EXTRA FEATURES VALUATION									
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes			
GARAGE-1 STY	672	28 x 24	84	30.00	80	13,548			
SHED-WOOD	192	12 x 16	143	10.00	80	2,196 ATTACH			
LEAN-TO	192	16 x 12	143	4.00	100	1,098 ATTACH			
						16,800			
MUNICIPAL SOFTWARE BY AVTAR									
BOSCawEN ASSESSING OFFICE									
PARCEL TOTAL TAXABLE VALUE									
Year	Building		Features		Land				
2016	\$ 104,500		\$ 12,600		\$ 58,900		Parcel Total: \$ 176,000		
2017	\$ 104,500		\$ 12,600		\$ 58,900		Parcel Total: \$ 176,000		
2018	\$ 130,700		\$ 16,800		\$ 92,000		Parcel Total: \$ 239,500		
LAND VALUATION									
Zone: R2W&S				Minimum Acreage: 0.23	Minimum Frontage: 80		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	0.230 ac	90,000	F	110	105	100	90 -- ROLLING	95	88,900 0 N 88,900 ROW
1F RES	1.370 ac	x 2,500	X	100			90 -- ROLLING	100	3,100 0 N 3,100
							1.600 ac	92,000	92,000

PICTURE



OWNER

FEARNLEY, COREY M
MERZ, STACIE M
30 QUEEN ST
BOSCAWEN, NH 03303

TAXABLE DISTRICTS

District

Water Dist

Percentage

% 99

BUILDING DETAILS

Model: 1 STORY FRAME RANCH
Roof: GABLE OR HIP/ASPHALT
Ext: VINYL SIDING
Int: DRYWALL
Floor: CARPET/LAMINATE/VINYL
Heat: GAS/EA DUCTED
Bedrooms: 2 Baths: 2.0 Fixtures: 6
Extra Kitchens: Fireplaces:
A/C: No Generators:
Quality: A0 AVG
Com. Wall:
Size Adj: 0.9925 Base Rate: RSA 88.00
Bldg. Rate: 0.9528
Sq. Foot Cost: \$ 83.85

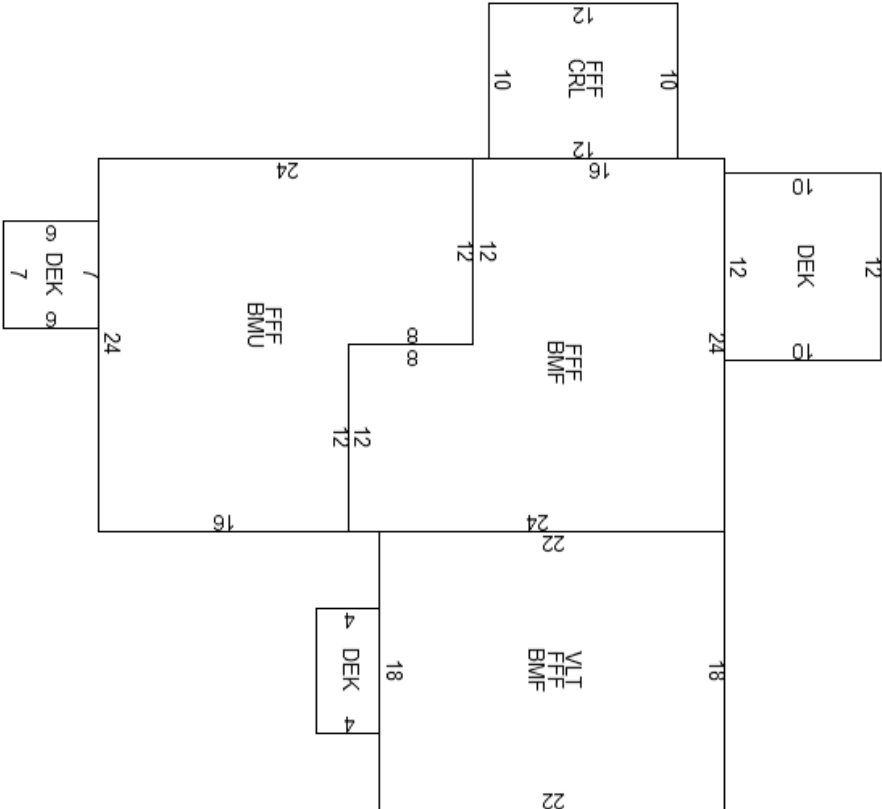
Date	Permit ID	Permit Type	Notes
10/18/05	172	ADDITON	18 X 22 ADDITION

BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
FFF	FST FLR FIN	1476	1.00	1476
DEK	DECK	194	0.10	19
CRL	CRAWL SPACE	120	0.05	6
VL.T	VAULTED	396	0.05	20
BMU	BSMNT	480	0.15	72
BMF	BSMNT FINISHED	876	0.30	263
GLA:	1,476	3,542		1,856

2018 BASE YEAR BUILDING VALUATION

Market Cost New:	\$ 155,626
Year Built:	1972
Condition For Age:	VERY GOOD
Physical:	15 %
Functional:	22X18 HEAT
Economic:	1 %
Temporary:	
Total Depreciation:	16 %
Building Value:	\$ 130,700



OWNER INFORMATION				SALES HISTORY				PICTURE			
RICKETTS, TINA M				Date	Book	Page	Type	Price Grantor			
28 QUEEN STREET				04/20/2018	3591	2568	Q 1	225,000 EATON, FRANKLIN A,			
BOSCAWEN, NH 03303											
LISTING HISTORY				NOTES							
03/23/18 MSSR MERGE W/83-27				WHITE; SEWER; 28 & 28A; 5/09 NO UPDATES; SM KITCHEN & BEDRMS IN							
07/20/16 KCVM				BMF NOT IN COUNT, BATH IN BMF IN COUNT; ATU OVER GAR VERY LOW							
04/13/16 INSP MARKED FOR INSPECTION				POSTED; 07/16 SPK TO RENTER, OPF TO EPF; LEGALLY, NON-CONFORMING							
05/19/09 KCVL				2F PER CODE ENFORCEMENT OFFICE; 3/18; 4-SALE AP=\$225,000; (AUC 71							
04/02/09 INSP MARKED FOR INSPECTION				DOM) SALE INCL 83-26; 3/18; MERGER @3588/2329;							
05/02/07 ETAL											
03/10/05 LCPM											
02/12/99 BHM											
EXTRA FEATURES VALUATION											
Feature Type	Units	Length	Width	Size Adj	Rate	Cond	Market Value Notes				
SHED-WOOD	144	12 x 12		171	10.00	60	1,477 ATTACH				
SHED-WOOD	208	13 x 16		137	10.00	60	1,710 ATTACH				
GARAGE-1 STY/ATTIC	676	26 x 26		84	33.00	80	14,991				
SHED-WOOD	160	20 x 8		160	10.00	100	2,560				
							20,700				
LAND VALUATION											
Zone: R2W&S Minimum Acreage: 0.23 Minimum Frontage: 80				Site: AVERAGE Driveway: PAVED Road: PAVED							
Land Type	Units	Base Rate	NC Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R Tax Value Notes
2F RES	0.230 ac	90,000	F	110	100	100	95 -- MILD	95	89,300	0	N 89,300 ROW
2F RES	1.930 ac	x 2,500	X	100			90 -- ROLLING	100	4,300	0	N 4,300
									93,600	93,600	
									93,600		

PICTURE



OWNER

RICKETTS, TINA M

28 QUEEN STREET

BOSCAWEN, NH 03303

TAXABLE DISTRICTS

District

Water Dist

Percentage

% 100

PERMITS

Date

Permit ID

Permit Type

Notes

04/21/04 7RF

EXTERIOR ONLY

SHED 20X8

BUILDING DETAILS

Model: 1 STORY FRAME RANCH

Roof: GABLE OR HIP/ASPHALT

Ext: VINYL SIDING

Int: DRYWALL

Floor: HARDWOOD/HARD TILE

Heat: OIL/HOT WATER

Bedrooms: 3

Baths: 2.0

Fixtures: 6

Extra Kitchens: 1

Fireplaces:

A/C: No

Generators:

Quality: A0 AVG

Comm. Wall:

Size Adj: 1.0256

Base Rate: RSA 88.00

Bldg. Rate: 1.0461

Sq. Foot Cost: \$ 92.06

BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
FFF	FST FLR FIN	1230	1.00	1230
BMF	BSMNT FINISHED	615	0.30	185
ENT	ENTRANCE	20	0.10	2
EPF	ENCLSD PORCH	143	0.70	100
BMU	BSMNT	615	0.15	92
EPU	COVERED BSMNT	49	0.35	17
OPF	OPEN PORCH FIN	28	0.25	7
GLA:	1,230	2,700		1,633

2018 BASE YEAR BUILDING VALUATION

Market Cost New: \$ 150,334

Year Built: 1968

Condition For Age: GOOD

21 %

Physical:

Functional:

Economic:

Temporary:

Total Depreciation: 21 %

Building Value: \$ 118,800

OWNER INFORMATION				SALES HISTORY				PICTURE						
DESFOSESSE, BRIAN R. SHAWLEY, TANYA M. 96 QUEEN STREET BOSCAWEN, NH 03303				Date	Book	Page	Type	Price	Grantor					
				01/05/2018	3582	1450	Q 1	249,933	BOLDUC, JOSEPH H					
				06/29/2007	2999	1537	U 1 44	230,000	FRAZEE JOINT REVOCABLE					
				10/05/2005	2828	1464	U 1 38		FRAZEE,GEO/BARBARA					
				09/09/1998	2116	1755	Q V	11,000	FRAZEE, JEFFREY/CAROLY					
LISTING HISTORY				NOTES										
04/24/18	KCHC			TAN;SUBDIVISION APPRV'D 3/17/98; 11/07 WELL MAINTAINED;GAR=OPEN RAFTERS ABOVE NO STAIRS;WOODSTOVE IN BSMT; 6/07 SALE=NOT ON MARKET, BUYER & SELLER KNEW EACH OTHER=UNQ; 2/14 SPOKE W/MRS, PU AGP; 08/16 INFO FROM MRS DNV1, CORR POOL; 2/18 NOH; NEW ROOF; 4/18; ORIG KIT=OAK/FORMICA; ORIG BTHS; NEW PAINT & LAM FLRS; WELL MAINT;										
04/24/18	JDHL													
02/15/18	KCVM	VER SALE												
08/01/16	KCVM													
04/13/16	INSP	MARKED FOR INSPECTION												
02/04/14	NFPM													
03/05/13	KCPR													
07/05/11	KCVM													
EXTRA FEATURES VALUATION														
Feature Type		Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes							
FIREPLACE 1-STAND		1			100	3,000.00	100	3,000						
POOL.-ABOVE GROUND		360	24 x 15		104	6.00	60	1,348	OVAL					
								4,300						
MUNICIPAL SOFTWARE BY AVTAR														
BOSCAWEN ASSESSING OFFICE														
PARCEL TOTAL TAXABLE VALUE														
Year	Building	Features	Land											
2016	\$ 136,200	\$ 4,300	\$ 67,400											
	Parcel Total: \$ 207,900													
2017	\$ 136,200	\$ 4,300	\$ 67,400											
	Parcel Total: \$ 207,900													
2018	\$ 152,600	\$ 4,300	\$ 101,600											
	Parcel Total: \$ 258,500													
LAND VALUATION														
Zone: R2 Minimum Acreage: 0.92 Minimum Frontage: 100				Site: AVERAGE Driveway: PAVED Road: PAVED										
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
1F RES	0.920 ac	95,000	F	110	100	100	100	95 -- MILD	100	99,300	0	N	99,300	
1F RES	1.100 ac	x 2,500	X	100				85 -- MODERATE	100	2,300	0	N	2,300	
	2.020 ac									101,600			101,600	

PICTURE



OWNER

EVLISIZER, DAVID
EVLISIZER, GAIL
205 QUEEN STREET
BOSCOWEN, NH 03303

TAXABLE DISTRICTS

District	Percentage
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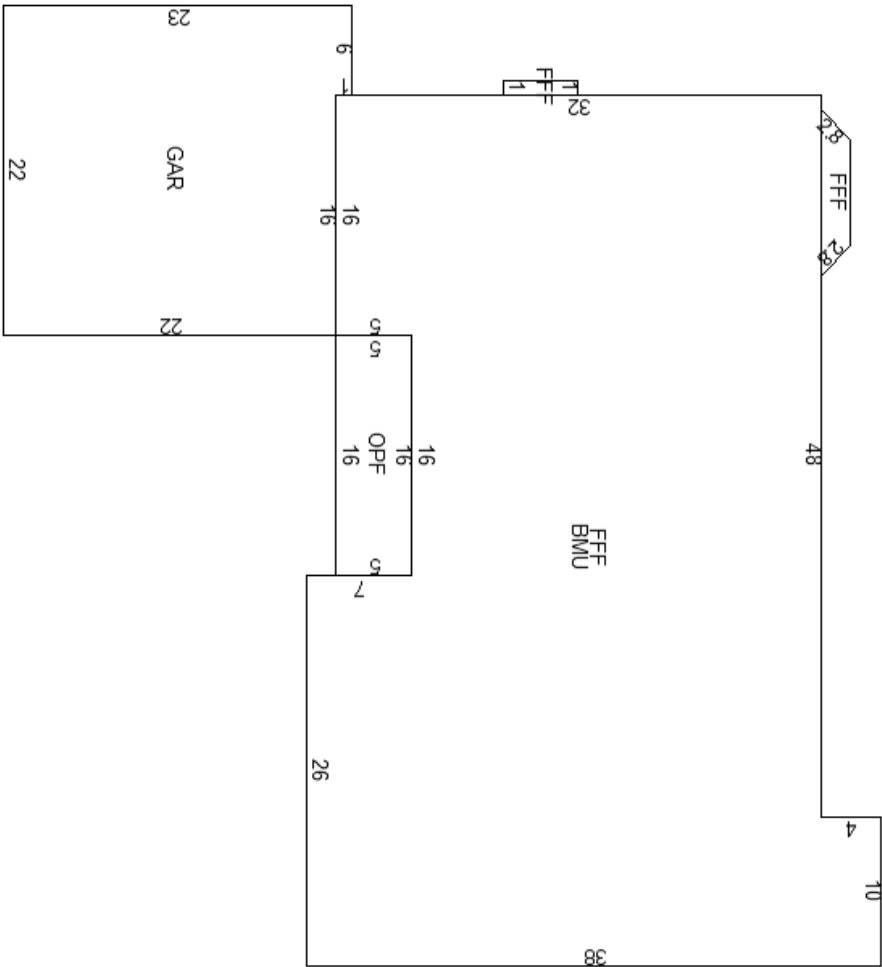
PERMITS

Date	Permit ID	Permit Type	Notes
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BUILDING DETAILS

Model: 1.5 STORY FRAME RANCH
Roof: GABLE OR HIP/ASPHALT
Ext: VINYL SIDING
Int: DRYWALL
Floor: CARPET/LINOLEUM OR SIM
Heat: OIL/HOT WATER
Bedrooms: 3 Baths: 2.0 Fixtures: 8
Extra Kitchens: Fireplaces:
A/C: No Generators:
Quality: A1 AVG+10
Com. Wall:
Size Adj: 0.9366 Base Rate: RSA 88.00
Bldg. Rate: 0.9792
Sq. Foot Cost: \$ 86.17

FFF
BMU



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
OPF	OPEN PORCH FIN	80	0.25	20
FFF	FST FLR FIN	1891	1.00	1891
BMU	BSMNT	1868	0.15	280
GAR	GARAGE ATTCHD	490	0.45	221
GLA:	1,891	4,329		2,412

2018 BASE YEAR BUILDING VALUATION

Market Cost New:	\$ 207,842
Year Built:	2003
Condition For Age:	AVERAGE
Physical:	15 %
Functional:	
Economic:	
Temporary:	
Total Depreciation:	15 %
Building Value:	\$ 176,700

OWNER INFORMATION				SALES HISTORY				PICTURE	
CHAFFEE FERRITTO, CHARLOTTE MAT FERRITTO, SEAN ALEXANDER 32 OAK STREET BOSCawEN, NH 03303				Date	Book	Page	Type	Price	Grantor
				09/04/2018	3606	2621	Q 1	236,000	DOWD, LORI
				08/29/2014	3453	930	Q 1	179,900	LACASSE, GERARD R
				12/12/2002	2436	1918	Q 1	172,000	STEENBEKE JR, DONALD P
				08/21/1998	2113	1831	Q 1	79,500	DUQUETTE, FREDERICK J
				12/22/1995	2008	0513	U 138		DUQUETTE, FREDERICK J
LISTING HISTORY				NOTES					
09/07/16 KCVM				YELLOW; ACCESS TO ATTIC PDA; PORT-HOT TUB-KNPU; UFF=2 19'					
04/13/16 INSP				DORMERS; SEWER: BMF=EST; 5/09 SPOKE W/HO (MRS) NO INFO BAD TIME;					
09/26/14 KCVM				V-SALE DNP U PLAYHOUSE; 09/16 NOH;					
05/18/09 KCVM									
04/02/09 INSP				MARKED FOR INSPECTION					
10/26/07 MAIL				APPT LETTER					
09/21/07 KCVM									
03/11/04 AM									
MUNICIPAL SOFTWARE BY AVTAR									
EXTRA FEATURES VALUATION									
Feature Type		Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes		
PATIO		56	8 x 7		346	7.00	25	339	
DECK		49	7 x 7		387	7.00	25	332	UNDER HOT TUB
								700	
PARCEL TOTAL TAXABLE VALUE									
Year	Building	Features	Land						
2016	\$ 120,600	\$ 700	\$ 50,900		Parcel Total: \$ 172,200				
2017	\$ 120,600	\$ 700	\$ 50,900		Parcel Total: \$ 172,200				
2018	\$ 150,800	\$ 700	\$ 80,700		Parcel Total: \$ 232,200				
LAND VALUATION									
Zone: R2W&S Minimum Acreage: 0.23 Minimum Frontage: 80 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
IF RES		0.200 ac	85,384	E	100	105	100	100	90 -- ROLLING 80,700 0 N 80,700
		0.200 ac							80,700

PICTURE



OWNER

CHAFEE FERRITO, CHARLOTTE M
FERRITO, SEAN ALEXANDER
32 OAK STREET
BOSCOWEN, NH 03303

TAXABLE DISTRICTS

District

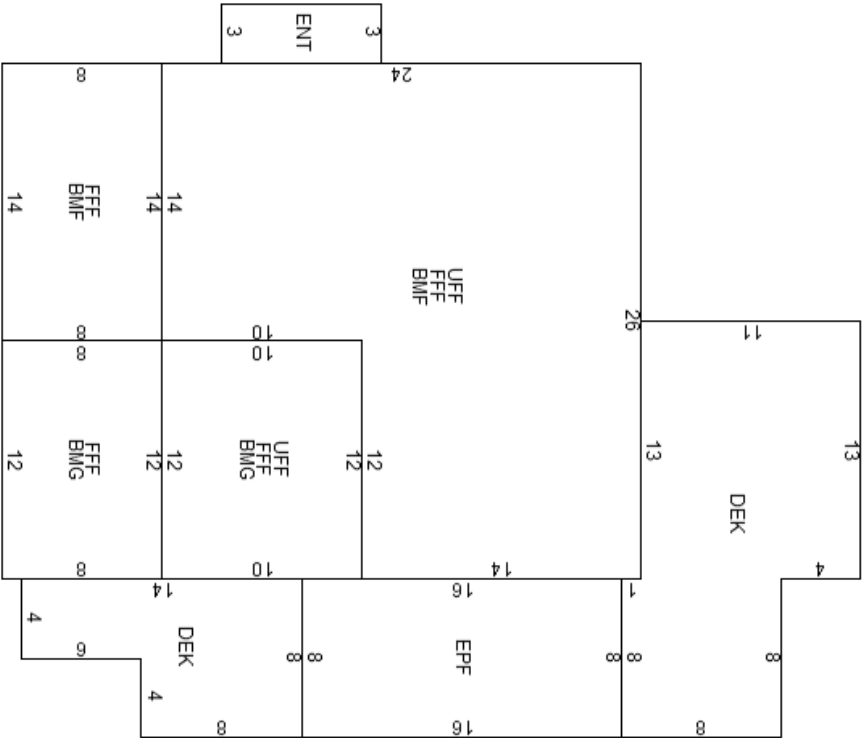
Water Dist

Percentage

% 100

BUILDING DETAILS

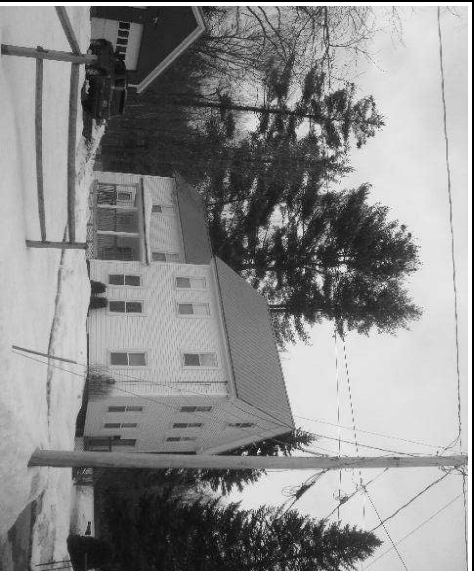
Model: 2 STORY FRAME CAPE
Roof: GABLE OR HIP/ASPHALT
Ext: VINYL SIDING
Int: DRYWALL
Floor: HARDWOOD/CARPET
Heat: OIL/HOT WATER
Bedrooms: 3 Baths: 1.5 Fixtures: 5
Extra Kitchens: Fireplaces:
A/C: No Generators:
Quality: A2 AVG+20
Com. Wall:
Size Adj: 0.9992 Base Rate: RSA 88.00
Bldg. Rate: 1.1165
Sq. Foot Cost: \$ 98.26



BUILDING SUB AREA DETAILS			
ID	Description	Area	Adj. Effect.
FFF	FST FLR FIN	832	1.00 832
ENT	ENTRANCE	24	0.10 2
BMF	BSMNT FINISHED	616	0.30 185
BMG	BASEMENT	216	0.20 43
UFF	UPPER FLR FIN	624	1.00 624
EPF	ENCLSD PORCH	128	0.70 90
DEK	DECK	295	0.10 30
GLA: 1,456		2,735	1,806
2018 BASE YEAR BUILDING VALUATION			
Market Cost New:		\$ 177,458	
Year Built:		1937	
Condition For Age:		EXCELLENT 14 %	
Physical:		W/H 1 %	
Functional:		Economic:	
Temporary:		Total Depreciation:	
Building Value:		\$ 150,800	

OWNER INFORMATION				SALES HISTORY				PICTURE			
MARIN, LEONARDO G. MARIN, PRISCILA A. 70 CHANDLER ST BOSCAWEN, NH 03303				Date	Book	Page	Type	Price Grantor			
				12/01/2017	3579	200	Q1	199,933 MCCREA, DANIEL P.			
				09/21/2015	3492	229	Q1	190,000 BENEZE, ROBERT E			
				07/07/2014	3446	2289	U115	66,000 GILSON, JR., RICHARD E.			
				02/03/2014	3429	2076	U137	43,000 DEUTSCHE BANK TRUST CO			
				02/07/2013	3367	1906	U151	157,960 FAWCETT/FORECLOSURE			
LISTING HISTORY				NOTES							
02/15/18 KCVM VER SALE				BRN; SEWER; 3/14 NOH, UPDATE PLUMB FOR HEAT & WATER, CK 15 FOR RENOS INT & EXT; 4/15 HSE BEING TOTALLY RENOD, ROOF, SIDING, WINDOWS/DOORS, & INT EST UC=INT FIN; 1/16 SPOKE TO SON, NO INFO; ADD DEK EST 100%; 2/18 NOH; BTH PER MLS;							
04/13/16 INSP MARKED FOR INSPECTION											
01/25/16 KCVM											
04/02/15 KCPM											
03/12/14 KCPR											
05/18/09 KCVM											
04/02/09 INSP MARKED FOR INSPECTION											
09/19/06 MAIL											
EXTRA FEATURES VALUATION											
Feature Type		Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes				
GARAGE-1 STY/ATTIC		728	26 x 28	82	33.00	60	11,820				
LEAN-TO		120	6 x 20	193	4.00	40	371 ATTACH TO GAR				
							12,200				
MUNICIPAL SOFTWARE BY AVTAR											
BOSCAWEN ASSESSING OFFICE											
PARCEL TOTAL TAXABLE VALUE											
Year	Building	Features		Land							
2016	\$ 129,600			\$ 9,000 \$ 57,000 Parcel Total: \$ 195,600							
2017	\$ 129,600			\$ 9,000 \$ 57,000 Parcel Total: \$ 195,600							
2018	\$ 113,100			\$ 12,200 \$ 85,500 Parcel Total: \$ 210,800							
LAND VALUATION											
Zone: R2W&S Minimum Acreage: 0.23 Minimum Frontage: 80				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	0.230 ac	90,000	E	100	100	100	95 -- MILD	100	85,500	0 N	85,500
											0.230 ac 85,500

PICTURE



OWNER

MARIN, LEONARDO G.
MARIN, PRISCILA A.
70 CHANDLER ST
BOSCOWEN, NH 03303

TAXABLE DISTRICTS

District

Water Dist

Percentage

% 100

PERMITS

Date	Permit ID	Permit Type	Notes
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BUILDING DETAILS

Model: 2.5 STORY FRAME COLONIAL
Roof: GABLE OR HIP/PREFAB METALS
Ext: VINYL SIDING
Int: DRYWALL
Floor: CARPET/LAMINATE/VINYL
Heat: GAS/HOT WATER
Bedrooms: 3 Baths: 1.5 Fixtures:
Extra Kitchens: Fireplaces:
A/C: No Generators:
Quality: A1 AVG+10
Com. Wall:
Size Adj: 0.9643 Base Rate: RSA 88.00
Bldg. Rate: 0.9871
Sq. Foot Cost: \$ 86.87

BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
BMU	BSMNT	888	0.15	133
DEK	DECK	64	0.10	6
OPF	OPEN PORCH FIN	133	0.25	33
HSU	1/2 STRY UNFIN	528	0.25	132
UFF	UPPER FLR FIN	888	1.00	888
FFP	FST FLR FIN	888	1.00	888
ENT	ENTRANCE	21	0.10	2
STO	STORAGE AREA	72	0.25	18
GLA:	1,776	3,482		2,100

2018 BASE YEAR BUILDING VALUATION

Market Cost New: \$ 182,427
Year Built: 1860
Condition For Age: GOOD 38 %
Physical:
Functional:
Economic:
Temporary:
Total Depreciation: 38 %
Building Value: \$ 113,100

OWNER INFORMATION				SALES HISTORY					PICTURE			
SMITH, AARON JACOB 76 CHANDLER STREET BOSCAWEN, NH 03303				Date	Book	Page	Type	Price Grantor				
				08/01/2018	3603	344	Q 1	180,000 CARIGNAN, DANIEL J				
				08/07/2013	3403	1550	U I 38	1 CARIGNAN, WENDY J				
				07/28/2004	2684	1268	Q 1	166,000 BROCHU, JASON & MICHEL				
				06/29/1999	2162	1350	Q 1	55,000 CLOUETTE ESTATE(STONE)				
LISTING HISTORY				NOTES								
08/21/18	KCPE			TAN; WATER DAM 2ND FLR: HSE HAS SETTLED;;11X14; 2000								
09/07/16	KCVM			IMPROVEMENTS, KIT, BTH & ROOF. 2001; SEWER;SUB DIVISION APPRVL								
04/13/16	INSP	MARKED FOR INSPECTION		10-01-03 2 LOTS PLAN 16587; 2/10 NOH GAS METER ALSO; 09/16 NOH; 8/17								
02/22/10	KCVM			EST INT PER MLS'								
12/21/09	INSP	MARKED FOR INSPECTION										
10/26/07	MAIL	APPT LETTER										
09/24/07	DMVM											
06/06/01	AMPR											
EXTRA FEATURES VALUATION									MUNICIPAL SOFTWARE BY AVTAR			
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes	BOSCAWEN ASSESSING OFFICE				
BARN-2STRY	320	20 x 16	110	26.00	50	4,576	ATT TO HOUSE	PARCEL TOTAL TAXABLE VALUE				
GARAGE-1 STY	240	12 x 20	127	30.00	30	2,743		Year Building Features Land				
DECK	225	15 x 15	131	7.00	100	2,063	ATT BARN	2016 \$ 102,300 \$ 7,400 \$ 54,000				
							9,400	Parcel Total: \$ 163,700				
								2017 \$ 102,300 \$ 7,400 \$ 54,000				
								Parcel Total: \$ 163,700				
								2018 \$ 97,600 \$ 9,400 \$ 81,000				
								Parcel Total: \$ 188,000				
LAND VALUATION												
Zone: R2W&S Minimum Acreage: 0.23 Minimum Frontage: 80				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	0.230 ac	90,000	E	100	100	100	90 -- ROLLING	100	81,000	0	N	81,000
											0.230 ac	81,000

OWNER INFORMATION				SALES HISTORY				PICTURE	
LANGDON, CYNTHIA M. DEMERITT, STEVE M. 80 CHANDLER ST BOSCAWEN, NH 03303				Date	Book	Page	Type	Price	Grantor
				10/13/2017	3573	1187	Q 1	165,000	MDR REHAB &
				06/19/2017	3559	1998	U 1 37	88,817	LIVE WELL FINANCIAL LLC
				02/19/2011	2347	875	U 1 81	1	PROBATE
				03/12/2002	2347	0875	U 1 38	1	GEARY, TIMOTHY
				03/28/1988	1711	1057	Q 1	63,000	LABRECQUE
LISTING HISTORY				NOTES					
11/16/17 KCVM V-SALE				TAN; SEWER; 5/09 NO UPDATES; 6/02 SE GRANTED FOR LARGER, DOUBLE					
09/07/16 KCVM				WIDE ON SITE; EST OPF; 09/16 INFO FROM SISTER, ADD OPF'S OLD ENT					
04/13/16 INSP MARKED FOR INSPECTION				DNP U, 4-SALE AP 125K; 11/17 NOH; REPAVED DW B-4 SALE; BACK					
05/18/09 KCVL				EST=FENCED;					
04/02/09 INSP MARKED FOR INSPECTION									
05/14/04 BNUL									
05/02/03 ETPM									
09/02/02 AMPR									
EXTRA FEATURES VALUATION									
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes			
GARAGE-1 STY	528	24 x 22	90	30.00	100	14,256 NEW ROOF/PAINT			
						14,300			
MUNICIPAL SOFTWARE BY AVTAR									
BOSCAWEN ASSESSING OFFICE									
PARCEL TOTAL TAXABLE VALUE									
Year	Building	Features	Land						
2016	\$ 50,200	\$ 6,300	Parcel Total: \$ 57,300						
2017	\$ 50,200	\$ 6,300	Parcel Total: \$ 113,800						
2018	\$ 64,700	\$ 14,300	Parcel Total: \$ 85,900						
Parcel Total: \$ 164,900									
LAND VALUATION									
Zone: R2W&S				Minimum Acreage: 0.23		Minimum Frontage: 80			
Land Type	Units	Base Rate	NC Adj	Site	Road	DWay	Topography	Cond	Ad Valorem SPI R Tax Value Notes
1F RES	0.230 ac	90,000	E	100	100	100	95 -- MILD	100	85,500
1F RES	0.170 ac	x 2,500	X	100			90 -- ROLLING	100	400
				0.400 ac		85,900			
						85,900			
Site: AVERAGE Driveway: PAVED Road: PAVED									

PICTURE		OWNER	TAXABLE DISTRICTS		BUILDING DETAILS	
		LANGDON, CYNTHIA M. DEMERITT, STEVE M. 80 CHANDLER ST BOSCAWEN, NH 03303	District	Percentage	Model: 1 STORY FRAME DOUBLEWIDE Roof: GABLE OR HIP/ASPHALT Ext: VINYL SIDING Int: DRYWALL/WALL BOARD Floor: CARPET/LINOLEUM OR SIM Heat: OIL/FA DUCTED Bedrooms: 3 Baths: 2.0 Fixtures: 7 Extra Kitchens: Fireplaces: A/C: Yes 100.00 % Generators: Quality: A0 AVG Com. Wall: Size Adj: 1.1632 Base Rate: MHD 62.00 Bldg. Rate: 1.1399 Sq. Foot Cost: \$ 70.68	
			Water Dist % 100			
PERMITS						
Date	Permit ID	Permit Type	Notes			

BUILDING SUB AREA DETAILS			
ID	Description	Area	Adj. Effect.
OPF	OPEN PORCH FIN	35	0.25
FFP	FST FLR FIN	1080	1.00
SLB	SLAB	1080	0.00
GLA: 1,080		2,195	1,089
2018 BASE YEAR BUILDING VALUATION			
Market Cost New:		\$ 76,971	
Year Built:		2003	
Condition For Age:		GOOD	
Physical:		16 %	
Functional:			
Economic:			
Temporary:			
Total Depreciation:		16 %	
Building Value:		\$ 64,700	

OWNER INFORMATION				SALES HISTORY				PICTURE			
DE VEAU, GREGORY J. VIA NON-TRUST CUSTODIAL IRA W/AET 62 TERRA VISTA DRIVE DANA POINT, CA 92629				Date	Book	Page	Type	Price Grantor			
				01/11/2018	3582	2694	Q 1	41,533 HELPING HANDS REALTY,			
				10/23/2014	3459	1011	U 1 37	23,000 KULESZA, NATHAN P			
				08/04/2006	2917	145	Q 1	109,000 RIGMONT, JEFFREY B			
				03/17/2005	2756	1663	U 1 14	50,000 FOURNIER, JERRY			
				08/29/2002	2396	1452	U 1 47	30,000 STEED, RICHARD K			
LISTING HISTORY				NOTES							
02/15/18 KCVM VER SALE				YELLOW SEWER; 2/10/06 - PU 1980 MH + 8X10 EPF ; 5/09 NOH; APPEARS NOT LIVED IN; 3/12; LAND COND ADJ DUE TO NEGATIVE PARK							
06/21/16 KCVM				INFLUENCE; 3/15 SPOKE TO RENTER, NOTHING DONE; 06/16 NOH; 2/18 NOH; 1 BTH PER M.L.S;							
04/13/16 INSP MARKED FOR INSPECTION											
03/31/15 KCPR											
05/18/09 KCVM											
04/02/09 INSP MARKED FOR INSPECTION											
12/05/06 KCPR											
02/10/06 ETPM											
EXTRA FEATURES VALUATION											
Feature Type		Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes				
SHED-METAL		120	12 x 10	193	6.00	40	556 600				
MUNICIPAL SOFTWARE BY AVTAR											
BOSCawEN ASSESSING OFFICE											
PARCEL TOTAL TAXABLE VALUE											
Year	Building	Features		Land							
2016	\$ 13,200	\$ 500		\$ 50,300 Parcel Total: \$ 64,000							
2017	\$ 13,200	\$ 500		\$ 50,300 Parcel Total: \$ 64,000							
2018	\$ 11,100	\$ 600		\$ 30,300 Parcel Total: \$ 42,000							
LAND VALUATION											
Zone: R2W&S		Minimum Acreage: 0.23		Minimum Frontage: 80		Site: AVERAGE Driveway: GRAVEL/DIRT Road: PAVED					
Land Type	Units	Base Rate	NC Adj	Site	Road DWay	Topography	Cond	Ad Valorem SPI R Tax Value Notes			
1F RES	0.220 ac	88,461 D	90	100	100	95	100 -- LEVEL	40	30,300 0 N 30,300 LOC 30,300		
		0.220 ac		30,300							



OWNER

DE VEAU, GREGORY J.
VIA NON-TRUST CUSTODIAL IRA W/AET
62 TERRA VISTA DRIVE
DANA POINT, CA 92629

TAXABLE DISTRICTS

District	Percentage
Water Dist	% 100

BUILDING DETAILS

Model:	1 STORY FRAME MH	
Roof:	GABLE OR HIP/ASPHALT	
Ext:	ALUM SIDING	
Int:	WALL BOARD	
Floor:	LINOLEUM OR SIM/CARPET	
Heat:	OIL/FA DUCTED	
Bedrooms:	2	Baths: 1.0
	Extra Kitchens:	Fixtures:
A/C:	No	Fireplaces:
Quality:	A0 AVG	
Com. Wall:	Generators:	
Size Adj:	1.0337	Base Rate: MHS 50.00
		Bldg. Rate: 0.8786
Sq. Foot Cost:		\$ 43.93

BUILDING SUB AREA DETAILS

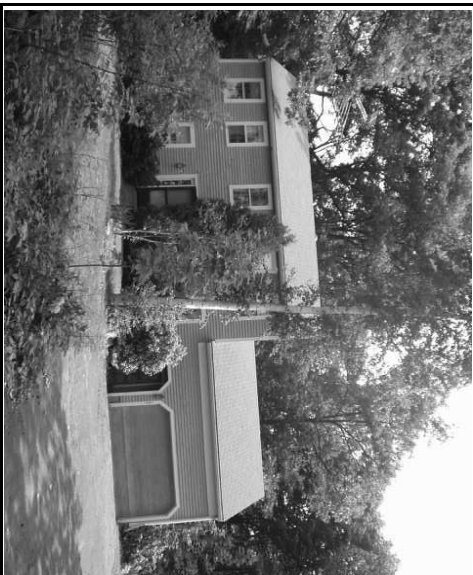
ID	Description	Area	Adj. Effect.
FFF	FST FLR FIN	784	784
PRS	PIERS	784	-39
EPF	ENCLSD PORCH	64	0.70
DEK	DECK	32	0.10
GLA:	784	1,664	793

2018 BASE YEAR BUILDING VALUATION

Market Cost New:	\$ 34,836
Year Built:	1980
Condition For Age:	68 %
Physical:	
Functional:	
Economic:	
Temporary:	
Total Depreciation:	68 %
Building Value:	\$ 11,100

OWNER INFORMATION				SALES HISTORY				PICTURE	
FARRELL, KATHLEEN P WRIGHT, DAVID J 104 NORTH WATER STREET BOSCawEN, NH 03303				Date	Book	Page	Type	Price	Grantor
				08/31/2018	3606	1317	Q 1	265,000	TETREAULT, ROBERT W
				11/24/2003	2599	0616	Q 1	220,000	ROUSSEAU, BRADLEY
				09/26/2003	2574	1627	U 1 81	164,000	AMARAL/GUARDIAN
				05/04/1990	1837	1065	Q 1	153,500	HASEMEIER,JOHN/REBECCA
				12/31/1987	1696	0637	Q 1	152,500	WILLOW HILL ASSOC
LISTING HISTORY				NOTES					
08/31/15 KCVM				GREY W/BEDGE: BMU CEMENT BUILDING CONDITION AT TIME OF SALE 5/09 NOH; PU DECK & PATTO & OPF;REDUCE COND ON POOL; OPF NEEDS CEILING; NOH; OPF NEEDS PART OF CEILING;REMOVE UC; 3/14 NOH, HEATER TO POOL AND SHED-M; 8/15 NOH;					
03/19/15 INSP MARKED FOR INSPECTION									
03/14/14 KCPR									
01/15/10 KCPR									
05/08/09 DMPM									
01/09/06 DMPM									
05/31/01 AMPR									
09/06/96 AM									
MUNICIPAL SOFTWARE BY AVTAR									
BOSCawEN ASSESSING OFFICE									
PARCEL TOTAL TAXABLE VALUE									
Year	Building	Features	Land						
2016	\$ 160,900	\$ 4,800	Parcel Total: \$ 223,900						
2017	\$ 160,900	\$ 4,800	Parcel Total: \$ 223,900						
2018	\$ 172,200	\$ 4,800	Parcel Total: \$ 262,800						
LAND VALUATION									
Zone: AR Minimum Acreage: 2.75 Minimum Frontage: 200				Site: AVERAGE Driveway: PAVED Road: PAVED					
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond
1F RES	1.230 ac	95,336	E	100	100	100	100	90 -- ROLLING	100
	1.230 ac							85,800	0 N
								85,800	85,800

PICTURE



OWNER

FARRELL, KATHLEEN P
WRIGHT, DAVID J
104 NORTH WATER STREET
BOSCawEN, NH 03303

TAXABLE DISTRICTS

District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes
08/08/13	M-94-26	MECHANICAL	INST PROP TANKS/LINES F
08/20/08	2008-72	ALTERATION	FARMER PORCH
08/01/05	142	EXTERIOR ONLY	16 X 24 ABOVE GROUND P

BUILDING DETAILS

Model: 2 STORY FRAME COLONIAL
Roof: GABLE OR HIP/ASPHALT
Ext: CLAP BOARD
Int: DRYWALL
Floor: LINOLEUM OR SIM/CARPET
Heat: OIL/FA DUCTED
Bedrooms: 3 Baths: 2.5 Fixtures: 8
Extra Kitchens: Fireplaces: Generators:
A/C: Yes 100.00 %
Quality: A1 AVG+10
Com. Wall:
Size Adj: 0.9370 Base Rate: RSA 88.00
Bldg. Rate: 0.9796
Sq. Foot Cost: \$ 86.20

BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
EPF	ENCLSD PORCH	168	0.70	118
FFF	FST FLR FIN	864	1.00	864
ATU	ATTIC	528	0.10	53
UFF	UPPER FLR FIN	864	1.00	864
DEK	DECK	436	0.10	44
BMU	BSMNT	864	0.15	130
GAR	GARAGE ATTCHD	504	0.45	227
OPF	OPEN PORCH FIN	312	0.25	78
PAT	PATIO	286	0.10	29
GLA:	1,728	4,826		2,407

2018 BASE YEAR BUILDING VALUATION

Market Cost New: \$ 207,483

Year Built: 1987

Condition For Age: GOOD

Physical: 17 %

Functional: 17 %

Economic: 17 %

Temporary: 17 %

Total Depreciation: 17 %

Building Value: \$ 172,200

OWNER INFORMATION		SALES HISTORY					PICTURE							
NOONAN III, JOSEPH T NOONAN, BROOKE E 244 KING STREET BOSCAWEN, NH 03303		Date	Book	Page	Type	Price	Grantor							
		06/25/2018	3598	1342	Q1	162,000	BRIGGS, PRESTON G							
		02/01/2018	3584	2932	U125	135,000	MERCHANT, PAUL/CLAIRE							
		07/06/2005	2796	580	U138		1 MERCHANT P SR.&CLAIRE							
LISTING HISTORY		NOTES												
03/14/18 KCVM VER SALE		RED W/BLK & WHIT; REMVD UPSTRS BTH; SM RMSB/P STRUCTURE NOT ASSESSED; ATF CEILING 5 FT 9 IN W/NO HEAT; FIELDSTONE & CINDER BLOCK FOUND; 7/10 NOH; DNP/HC RAMP; 11/16 LAM/LAM NO UPDATES; INT DATED; ATF DATED & LOW POSTED; PR LAYOUT; 3/18; N.O.H.; 2/18 SALE THRU M.L.S; NOW 4-SALE BY OWNER;												
11/08/16 KCCL														
08/12/16 KCVM														
04/13/16 INSP		MARKED FOR INSPECTION												
07/16/10 DMVM														
12/21/09 INSP		MARKED FOR INSPECTION												
11/13/06 DMML														
09/19/06 MAIL														
MUNICIPAL SOFTWARE BY AVITAR														
BOSCAWEN ASSESSING OFFICE														
PARCEL TOTAL TAXABLE VALUE														
Year	Building	Features		Land										
2016	\$ 110,900	\$ 10,100		\$ 62,900										
						Parcel Total: \$ 183,900								
2017	\$ 106,000	\$ 10,100		\$ 62,900										
						Parcel Total: \$ 179,000								
2018	\$ 74,800	\$ 13,200		\$ 83,800										
						Parcel Total: \$ 171,800								
LAND VALUATION														
Zone: VD Minimum Acreage: 0.92 Minimum Frontage: 100 Site: AVERAGE Driveway: PAVED Road: PAVED														
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
IF RES	0.707 ac	93,147	E	100	100	100	100	100 -- LEVEL	90	83,800	0	N	83,800	LOC
										0.707 ac	83,800			

PICTURE



OWNER

NOONAN III, JOSEPH T
NOONAN, BROOKE E
244 KING STREET
BOSCAWEN, NH 03303

TAXABLE DISTRICTS

District

Percentage

Water Dist

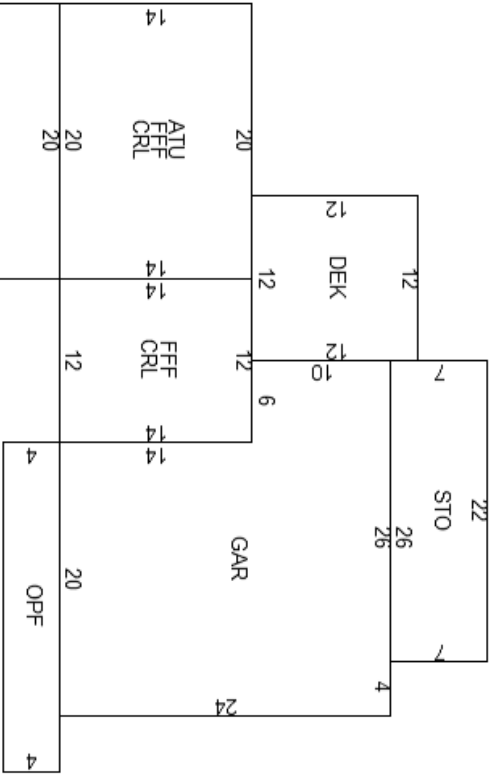
% 100

PERMITS

Date	Permit ID	Permit Type	Notes
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BUILDING DETAILS

Model: 1.5 STORY FRAME CONVENTNL
Roof: GABLE OR HIP/STANDING SEAM
Ext: WOOD SHINGLE/SHAKES/BR ON MA
Int: WALL BOARD/DRYWALL
Floor: CARPET/LINOLEUM OR SIM
Heat: OIL/HOT WATER
Bedrooms: 2 Baths: 1.0 Fixtures: 3
Extra Kitchens: Fireplaces: Generators: A/C: No
Quality: A1 AVG+10
Com. Wall: Base Rate: RSA 88.00
Size Adj: 1.0214 Bldg. Rate: 1.0678
Sq. Foot Cost: \$ 93.97



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
ATF	ATTIC FINISHED	520	0.25	130
FFF	FST FLR FIN	1080	1.00	1080
BMU	BSMNT	520	0.15	78
SLB	SLAB	112	0.00	0
ATU	ATTIC	280	0.10	28
CRL	CRAWL SPACE	448	0.05	22
DEK	DECK	144	0.10	14
GAR	GARAGE ATTCHD	540	0.45	243
STO	STORAGE AREA	154	0.25	39
OPF	OPEN PORCH FIN	96	0.25	24
GLA:	1,210	3,894		1,658

2018 BASE YEAR BUILDING VALUATION

Market Cost New:	\$ 155,802
Year Built:	1935
Condition For Age:	AVERAGE
Physical:	INT/ATF
Functional:	LAYOUT
Economic:	LOC
Temporary:	
Total Depreciation:	52 %
Building Value:	\$ 74,800

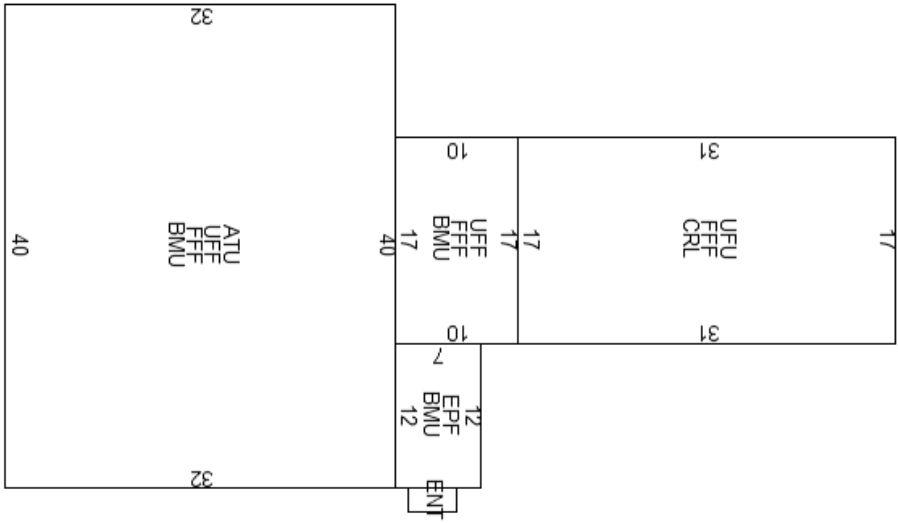
OWNER INFORMATION				SALES HISTORY				PICTURE	
BRIEN, JOSHUA M 179 KING STREET BOSCAWEN, NH 03303				Date	Book	Page	Type	Price Grantor	
				05/08/2018 3593 1283 Q1 150,000 KENNEY, HAROLD					
LISTING HISTORY				NOTES					
08/22/16 KCVM 04/13/16 INSP 07/10/10 KCVM 12/21/09 INSP 11/29/07 CMCL 10/26/07 MAIL 09/24/07 DMUM 12/12/95 TW				YEL W/WHT;DID NOT VIEW 17X41 SECT; 1 APT; 17X41 ADD HAS METAL/TIN ROOF; POOR INT COND=UFU/FFU NOT LIVABLE;NEW ASPHALT SHINGLES IN 06; 7/10 NOH; BUSINESS & APT GONESINGLE FAMILY ONLY; 08/16 PER RENTER REMOVED L-TO; NO BUILDING PERMITS ON FILE; 3/18; 4-SALE AP=\$175,000;					
EXTRA FEATURES VALUATION									
Feature Type	Units	Length	Width	Size Adj	Rate	Cond	Market Value Notes		
BARN-1STRY/LOFT	1,650	30	x 55	70	22.00	20	5,082		
BARN-1STRY	272	17	x 16	119	18.00	10	583 ATTACH TO 35 X 30		
							5,700		
MUNICIPAL SOFTWARE BY AVTAR									
BOSCAWEN ASSESSING OFFICE									
PARCEL TOTAL TAXABLE VALUE									
Year	Building	Features		Land					
2016	\$ 193,500	\$ 7,700		\$ 60,700					
				Parcel Total: \$ 261,900					
2017	\$ 193,500	\$ 7,700		\$ 60,700					
				Parcel Total: \$ 261,900					
2018	\$ 72,100	\$ 5,700		\$ 81,400					
				Parcel Total: \$ 159,200					
LAND VALUATION									
Zone: VD	Minimum Acreage: 0.92	Minimum Frontage: 100		Site: AVERAGE Driveway: GRAVEL/DIRT Road: PAVED					
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond
1F RES	0.920 ac	95,000	E	100	100	100	95	100 -- LEVEL	90
1F RES	0.090 ac	x 2,500	X	100				100 -- LEVEL	100
							81,400		
							81,400		

PICTURE		OWNER	TAXABLE DISTRICTS		BUILDING DETAILS	
		BRIEN, JOSHUA M 179 KING STREET BOSCawEN, NH 03303	District	Percentage	Model: 2.5 STORY FRAME COLONIAL Roof: GABLE OR HIP/ASPHALT Ext: CLAP BOARD Int: PLASTER Floor: PINE/SOFT WD Heat: OIL/FA DUCTED Bedrooms: 5 Baths: 2.0 Fixtures: 6 Extra Kitchens: Fireplaces: A/C: No Generators: Quality: A3 AVG+30 Com. Wall: Size Adj: 0.8588 Base Rate: RSM 73.00 Bldg. Rate: 1.0390 Sq. Foot Cost: \$ 75.84	
			Water Dist	% 100		
			PERMITS			
		Date	Permit ID	Permit Type		Notes

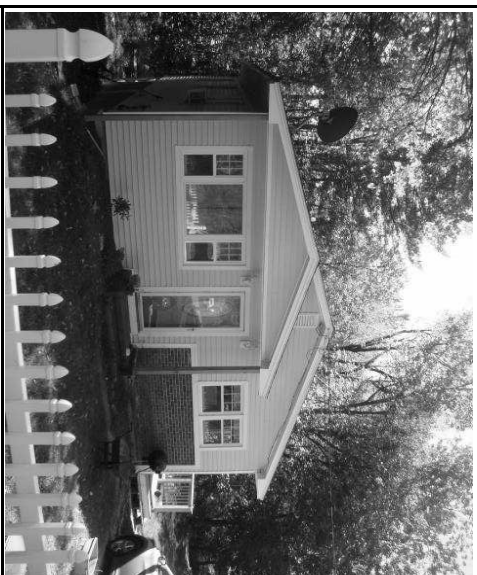
BUILDING SUB AREA DETAILS			
ID	Description	Area	Adj. Effect.
ATU	ATTIC	1280	0.10 128
UFF	UPPER FLR FIN	1450	1.00 1450
FFF	FST FLR FIN	1977	1.00 1977
BMU	BSMNT	1534	0.15 230
EPE	ENCLSD PORCH	84	0.70 59
UFFU	UPPER FLR	527	0.50 264
CRL	CRAWL SPACE	527	0.05 26
ENT	ENTRANCE	8	0.10 1
GLA: 3,427		7,387	4,135

2018 BASE YEAR BUILDING VALUATION

Market Cost New:	\$ 313,598
Year Built:	1793
Condition For Age:	AVERAGE
Physical:	67 %
Functional:	
Economic:	LOC
Temporary:	10 %
Total Depreciation:	77 %
Building Value:	\$ 72,100



OWNER INFORMATION				SALES HISTORY				PICTURE	
GARDYNE, LOGAN H.				Date	Book	Page	Type	Price	Grantor
WOOD, BRIANNA G.				01/18/2018	3583	1552	Q1	197,000	MOORE, DAVID A.
320 QUEEN STREET				09/28/2017	3571	1824	U152	137,000	LESSARD, DANIELLE M.
				03/28/2014	3434	1481	Q1	150,000	AZORES REALTY LLC
				12/27/2013	3426	236	U140	74,500	BENEFICIAL NH INC.
BOSCAWEN, NH 03303				12/13/2013	3424	906	U151	103,600	ROBY, JOHN
LISTING HISTORY				NOTES					
01/24/18	KCVL	VER SALE		BMU=WATER PROBLEM SUMP PUMP; 3/11 NOH EST NEW SEPTIC; 3/14 NEW KIT, SIDING, WINDOWS, DOORS, DEK, BATH,SOME FLOOR, ETC, PART OF					
08/09/17	KCVM			OPF DNPU; 9.14 INFO FROM HO MR DNVI PER HO STATES WET BSMT;8/17					
01/03/17	INSP	MARKED FOR INSPECTION		NOH; 1/18 MAPLE/FORMICA; OLD FLRNG SOME LIFT; DW REPAVED PRIOR					
09/26/14	KCVM	V-SALE		TO SALE; ADD PAT;					
03/12/14	KCPM								
03/30/11	KCPR								
06/02/09	KCVX								
04/02/09	INSP	MARKED FOR INSPECTION							
EXTRA FEATURES VALUATION				MUNICIPAL SOFTWARE BY AVITAR					
Feature Type	Units Lngth x Width Size Adj			Rate	Cond	Market Value Notes			
BOSCAWEN ASSESSING OFFICE									
PARCEL TOTAL TAXABLE VALUE									
Year	Building		Features		Land				
2016	\$ 91,200		\$ 0		\$ 62,200				
			Parcel Total: \$ 153,400						
2017	\$ 91,200		\$ 0		\$ 62,200				
			Parcel Total: \$ 153,400						
2018	\$ 103,400		\$ 0		\$ 91,200				
			Parcel Total: \$ 194,600						
LAND VALUATION									
Zone: R2 W Minimum Acreage: 0.46 Minimum Frontage: 80				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	0.460 ac	91,000	F 110	100	100	100	90 -- ROLLING	100	90,100
1F RES	0.470 ac	x 2,500	X 100				90 -- ROLLING	100	1,100
			0.930 ac				91,200		91,200

PICTURE		OWNER	TAXABLE DISTRICTS		BUILDING DETAILS	
		GARDYNE, LOGAN H. WOOD, BRIANNA G. 320 QUEEN STREET BOSCAWEN, NH 03303	District	Percentage	Model: 1 STORY FRAME RANCH Roof: GABLE OR HIP/ASPHALT Ext: VINYL SIDING Int: DRYWALL Floor: HARDWOOD/HARD TILE Heat: OIL/HOT WATER Bedrooms: 3 Baths: 1.0 Fixtures: 3 Extra Kitchens: Fireplaces: A/C: No Generators: Quality: A0 AVG Com. Wall: Size Adj: 1.0843 Base Rate: RSA 88.00 Bldg. Rate: 1.0518 Sq. Foot Cost: \$ 92.56	
			Water Dist	% 100		
			PERMITS			
Date	Permit ID	Permit Type	Notes			
05/04/10	CA20101006	EXTERIOR ONLY	SEPTIC SYSTEM REPAIR A)			

BUILDING SUB AREA DETAILS			
ID	Description	Area	Adj. Effect.
FF	FST FLR FIN	1120	1.00 1120
BMU	BSMNT	728	0.15 109
DEK	DECK	60	0.10 6
RBU	RAISED BSMNT	392	0.25 98
PAT	PATIO	126	0.10 13
GLA: 1,120		2,426	1,346
2018 BASE YEAR BUILDING VALUATION			
Market Cost New:		\$ 124,586	
Year Built:		1966	
Condition For Age:		VERY GOOD 17 %	
Physical:			
Functional:			
Economic:			
Temporary:			
Total Depreciation:		17 %	
Building Value:		\$ 103,400	

OWNER INFORMATION				SALES HISTORY				PICTURE	
TUSSING, MARY LYNN				Date	Book	Page	Type	Price Grantor	
SMITH, MICHAEL THOMAS WILLIAM				11/13/2017	3576	2262	Q 1	203,000 GENEST, CARL D	
115 EAST STOLEN BOULEVARD				08/10/2016	3525	2558	U 1 38	1 GENEST, CARL D	
CAMP VERDE, AZ 86322				07/13/2009	3143	0333	U 1 54	1 GENEST, CARL D	
				05/01/2009	3126	651	U 1 49	132,500 CAMELO, ANTHONY J	
				09/13/2006	2927	0002	Q 1	191,933 BIGELOW, ARTHUR A & JO	
LISTING HISTORY				NOTES					
11/16/17	KCVM	V-SALE		BLU;WLK OUT BM;BMU=1RM PANLD; 7/13/09 ADD FRIEND TO DEED;					
01/03/17	INSP	MARKED FOR INSPECTION		DRIVE ROUGH SHAPE; WALK WAY ATTACH TO 15X10 DNPU; 10/09; TQF=					
01/15/16	KCVL			20; NEW SEPTIC AFTER SALE; 1/16 REMOVED FPLAGE; REPLACING					
04/03/12	KCPR			WINDOWS & SOME DRYWALL, REMOVING PANELING; BIRCH PLY/LAM;					
03/30/11	KCPL			NO OTHER UPDATES; 11/17 INFO FROM HO DNVI PER HO; HO STATES 2					
10/05/09	KCCL			BDRM;					
06/02/09	KCVM								
04/02/09	INSP	MARKED FOR INSPECTION							
EXTRA FEATURES VALUATION									
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes			
SHED-METAL	120	12 x 10	193	6.00	50	695			
						700			
MUNICIPAL SOFTWARE BY AVTAR									
BOSCAWEN ASSESSING OFFICE									
PARCEL TOTAL TAXABLE VALUE									
Year	Building	Features		Land					
2016	\$ 88,800	\$ 600		\$ 55,500		Parcel Total: \$ 144,900			
2017	\$ 88,800	\$ 600		\$ 55,500		Parcel Total: \$ 144,900			
2018	\$ 108,900	\$ 700		\$ 81,700		Parcel Total: \$ 191,300			
LAND VALUATION									
Zone: R2 W	Minimum Acreage: 0.46	Minimum Frontage: 80		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	0.420 ac	90,826	E 100	100	100	90 -- ROLLING	100	81,700	81,700
						0.420 ac			
						81,700			

PICTURE		OWNER		TAXABLE DISTRICTS		BUILDING DETAILS	
		TUSSING, MARY LYNN SMITH, MICHAEL THOMAS WILLIAM 115 EAST STOLEN BOULEVARD CAMP VERDE, AZ 86322		District	Percentage	Model: 1.75 STORY FRAME CAPE Roof: GABLE OR HIP/ASPHALT Ext: WOOD SHINGLE/SHAKES Int: DRYWALL/PLYWOOD PANEL Floor: HARDWOOD/LINOLEUM OR SIM Heat: OIL/HOT WATER Bedrooms: 3 Baths: 1.5 Fixtures: 5 Extra Kitchens: Fireplaces: A/C: No Generators: Quality: A0 AVG Com. Wall: Size Adj: 1.0336 Base Rate: RSA 88.00 Bldg. Rate: 0.9623 Sq. Foot Cost: \$ 84.68	
				Water Dist % 100			
				PERMITS			
Date	Permit ID	Permit Type	Notes				
10/17/17	2017000187	ELECTRICAL					
04/26/10	S81B282010	EXTERIOR ONLY	10'X12' UTILITY SHED				

BUILDING SUB AREA DETAILS			
ID	Description	Area	Adj. Effect.
TQF	3/4 STRY FIN	780	0.75 585
FFF	FST FLR FIN	780	1.00 780
BMU	BSMNT	780	0.15 117
EPF	ENCLSD PORCH	150	0.70 105
GLA:	1,365	2,490	1,587
2018 BASE YEAR BUILDING VALUATION			
Market Cost New:		\$ 134,387	
Year Built:		1952	
Condition For Age:		VERY GOOD 18 %	
Physical:		WH 1 %	
Functional:			
Economic:			
Temporary:			
Total Depreciation:		19 %	
Building Value:		\$ 108,900	

OWNER INFORMATION				SALES HISTORY				PICTURE	
ARCHIE, NYLA C. ARCHIE, JULIE J. 2 ELIZABETH DRIVE BOSCAWEN, NH 03303				Date	Book	Page	Type	Price	Grantor
				01/19/2018	3583	1820	Q1	75,533	HOLMES, PETER
				03/17/2014	3390	1823	Q1	65,000	GRIGGS, CONCORD MOBILE
				08/04/2005	2807	424	U154	1	COTA, JEFFREY A
				NOTES LOT FEE = \$396 MO; WHITE, 2/14 INFO FROM HO DNV1 PER HO, PP 63K INC PAVED DW CK 15 FOR AC. HO STATES GOING TO ADD 15 OR 16; 4/15 NO AC YET; 7/17 NO AC; CORR INT; OAK LAM 2X6; 1/18 INFO FR DAUGHTER, NO AC YET; 2/18 NC TO UC; CK19;					
LISTING HISTORY									
02/07/18	KCPR								
01/24/18	KCVM	VER SALE							
07/14/17	KCVL								
03/20/17	KCPR								
01/03/17	INSP	MARKED FOR INSPECTION							
01/12/16	KCVM								
04/03/15	KCPR								
02/07/14	KCVM	PU MH							
MUNICIPAL SOFTWARE BY AVTAR									
BOSCAWEN ASSESSING OFFICE									
PARCEL TOTAL TAXABLE VALUE									
Feature Type		Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes	
BOSCAWEN MHP		1			100		2,000.00	100	2,000
SHED-WOOD		120	12 x 10		193		10.00	100	2,316
									4,300
Year Building Features Land									
2016		\$ 72,600		\$ 3,600		\$ 0		Parcel Total: \$ 76,200	
2017		\$ 74,100		\$ 3,600		\$ 0		Parcel Total: \$ 77,700	
2018		\$ 76,200		\$ 4,300		\$ 0		Parcel Total: \$ 80,500	
LAND VALUATION									
Zone: R2 W	Minimum Acreage: 0.46	Minimum Frontage: 80	Site:	Driveway:	Road:				
Land Type 1F RES	Neighborhood: E		Cond	Ad Valorem	SPI R	Tax Value	Notes		
0 ac									

PICTURE		OWNER	TAXABLE DISTRICTS		BUILDING DETAILS	
		ARCHIE, NYLA C. ARCHIE, JULIE J. 2 ELIZABETH DRIVE BOSCAWEN, NH 03303	District	Percentage	Model: 1 STORY FRAME DBL WIDE MH Roof: GABLE OR HIP/ASPHALT Ext: VINYL SIDING Int: DRYWALL Floor: CARPET/LINOLEUM OR SIM Heat: GAS/EA DUCTED Bedrooms: 3 Baths: 2.0 Fixtures: 6 Extra Kitchens: Fireplaces: Generators: A/C: No Quality: A0 AVG Com. Wall: Size Adj: 1.0972 Base Rate: MHD 62.00 Bldg. Rate: 1.0533 Sq. Foot Cost: \$ 65.31	
			Water Dist	% 100		
			PERMITS			
Date	Permit ID	Permit Type	Notes			
05/28/13	M-81B30T1	MECHANICAL	2 120 GAL PROPANE TANK.			
02/28/13	MH-81B-30-	NEW BUILDING	INSTALL 27X48 MH, USING			

BUILDING SUB AREA DETAILS			
ID	Description	Area	Adj. Effect.
SLB	SLAB	1286	0.00
OPF	OPEN PORCH FIN	10	0.25
ENT	ENTRANCE	25	0.10
DEK	DECK	40	0.10
FFF	FST FLR FIN	1286	1.00
GLA: 1,286		2,647	1,296
2018 BASE YEAR BUILDING VALUATION			
Market Cost New:		\$ 84,642	
Year Built:		2013	
Condition For Age:		AVERAGE	
Physical:		10 %	
Functional:			
Economic:			
Temporary:			
Total Depreciation:		10 %	
Building Value:		\$ 76,200	

PICTURE



OWNER

LINDONEN, JAMES
LINDONEN, MARANDA
6 EDDY DRIVE
BOSCAWEN, NH 03303

TAXABLE DISTRICTS

District

Water Dist

Percentage

% 100

PERMITS

Date

Permit ID

Permit Type

Notes

BUILDING DETAILS

Model: 1 STORY FRAME MOBILE HME
Roof: GABLE OR HIP/METAL/TIN
Ext: CLAP BOARD/PREFIN METAL
Int: WALL BOARD/DRYWALL
Floor: LINOLEUM OR SIM/CARPET
Heat: OIL/FA DUCTED
Bedrooms: 2 Baths: 1.0 Fixtures:
Extra Kitchens: Fireplaces:
A/C: No Generators:
Quality: B1 AVG-10
Com. Wall:
Size Adj: 1.0994 Base Rate: MHS 50.00
Bldg. Rate: 0.8905
Sq. Foot Cost: \$ 44.53

BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
OPF	OPEN PORCH FIN	30	0.25	8
EPF	ENCLSD PORCH	48	0.70	34
FFF	FST FLR FIN	634	1.00	634
PRS	PIERS	634	-0.05	-32
GLA:	634	1,346		644

2018 BASE YEAR BUILDING VALUATION

Market Cost New:

Year Built:

Condition For Age:

Physical:

Functional:

Economic:

Temporary:

Total Depreciation:

Building Value:

\$ 28,677

1963

GOOD

COND

15 %

83 %

\$ 4,900

OWNER INFORMATION				SALES HISTORY				PICTURE					
KEYSER, ROBERT E. 9 EDDY DRIVE BOSCAWEN, NH 03303				Date	Book	Page	Type	Price	Grantor				
				11/30/2017	3578	2469	Q1	8,000	GEARY, TIMOTHY				
				01/18/2012	3291	794	U181	1	GEARY, EUGENE				
LISTING HISTORY				NOTES									
12/18/17	KCVM	V-SALE		GREY W/ WHITE; 2X4;CAPITOL;LOT FEE \$100 MO; 7/17 NOH; ADD SHED & AC;12/17 NOH;									
07/17/17	KCVM												
01/03/17	INSP	MARKED FOR INSPECTION											
06/15/11	KCVM												
06/07/11	INSP	MARKED FOR INSPECTION											
08/29/06	KCVL												
09/02/02	AMPR												
12/19/95	TW												
EXTRA FEATURES VALUATION				MUNICIPAL SOFTWARE BY AVTAR BOSCAWEN ASSESSING OFFICE									
Feature Type	Units	Length x Width	Size Adj							Rate	Cond	Market Value	Notes
FESSENDEN MHP	1									100	1,000.00	100	1,000
SHED-WOOD	160	16 x 10								160	10.00	50	1,280
													2,300
				PARCEL TOTAL TAXABLE VALUE									
Year	Building	Features	Land										
2016	\$ 8,400	\$ 3,000	\$ 0	Parcel Total: \$ 11,400									
2017	\$ 8,800	\$ 4,800	\$ 0	Parcel Total: \$ 13,600									
2018	\$ 5,800	\$ 2,300	\$ 0	Parcel Total: \$ 8,100									
LAND VALUATION													
Zone: VD	Minimum Acreage: 0.92	Minimum Frontage: 100	Site:	Driveway:	Road:								
Land Type 1F RES	Neighborhood: E		Cond	Ad Valorem	SPI R	Tax Value	Notes						
0 ac													

PICTURE



OWNER

KEYSER, ROBERT E.
9 EDDY DRIVE
BOSCAWEN, NH 03303

TAXABLE DISTRICTS

District

Percentage

Water Dist

% 100

PERMITS

Date

Permit ID

Permit Type

Notes

BUILDING DETAILS

Model: 1 STORY FRAME MOBILE HME
Roof: GABLE OR HIP/METAL/TIN
Ext: PREFIN METAL
Int: WALL BOARD
Floor: LINOLEUM OR SIM/CARPET
Heat: OIL/FA DUCTED
Bedrooms: 2 Baths: 1.0 Fixtures: 3
Extra Kitchens: Fireplaces:
A/C: Yes 100.00 % Generators:
Quality: B1 AVG-10
Com. Wall:
Size Adj: 1.0858 Base Rate: MHS 50.00
Bldg. Rate: 0.9088
Sq. Foot Cost: \$ 45.44

56

12

FFF
PRS

56

16

OPF

16

12

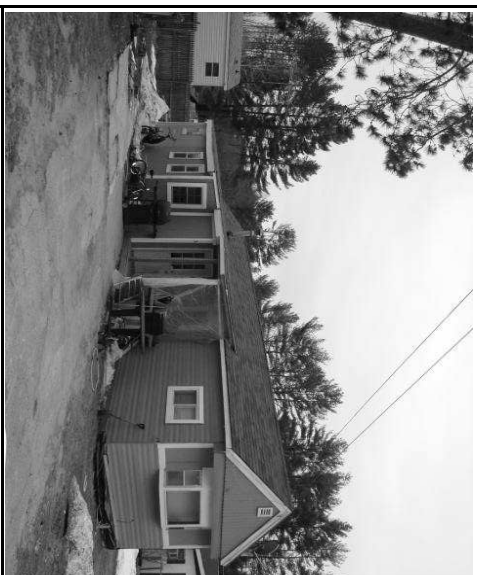
2018 BASE YEAR BUILDING VALUATION

Market Cost New: \$ 30,445
Year Built: 1965
Condition For Age: AVERAGE 81 %
Physical:
Functional:
Economic:
Temporary:
Total Depreciation: 81 %
Building Value: \$ 5,800

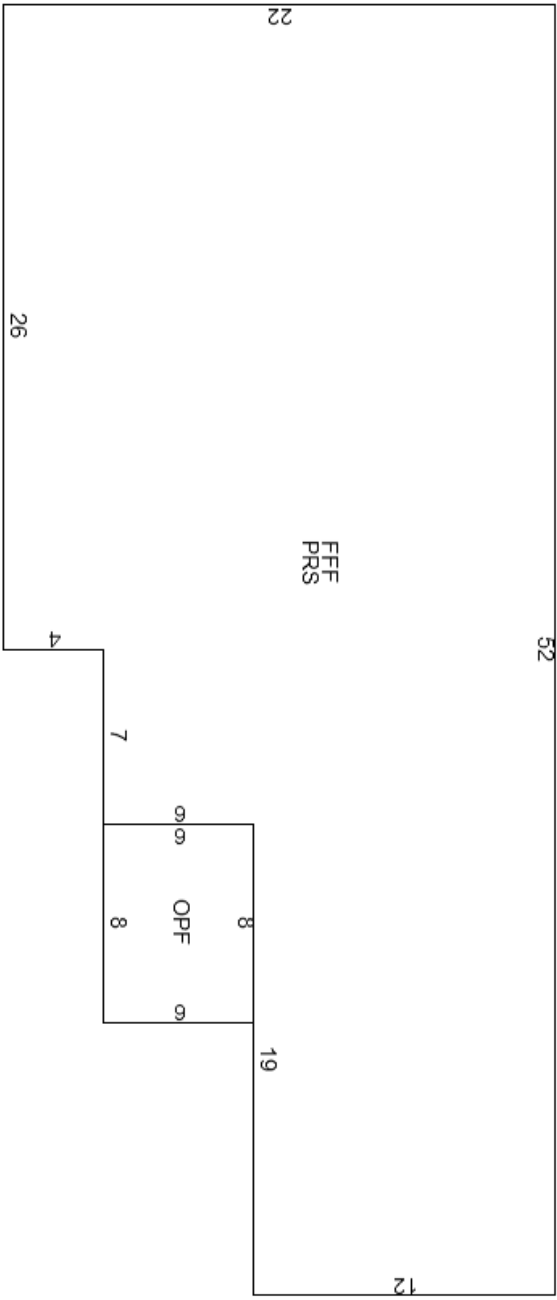
OWNER INFORMATION				SALES HISTORY				PICTURE	
CLARK, NORMAND F. & DEBORAH J., TR THE NORMAND F. & DEBORAH J. CLARK REVO 24 CORN HILL				Date	Book	Page	Type	Price Grantor	
BOSCAWEN, NH 03303				12/18/2017	3580	1993	Q1	242,400 BLAISE, EVERETT J & 1 BLAISE, EVERETT	
LISTING HISTORY				NOTES					
01/24/18	KCVL	VER SALE		WHITE; BM NOT DUG OUT COMPLETELY=CRL; NICE INT; (SKYLIGHTS); 6/09 NOH; ACC OFF PINE 07/16 I+E=G, OAK/LAM ATF=8'9"; 1/18 NC; WELL KEPT; STAND SEAM=PREFAB PANNED;					
07/12/16	KCVL								
04/13/16	INSP	MARKED FOR INSPECTION							
06/08/09	KCVM								
04/02/09	INSP	MARKED FOR INSPECTION							
01/31/08	DMPR								
10/26/07	MAIL	APPT LETTER							
09/19/07	KMVM								
EXTRA FEATURES VALUATION								MUNICIPAL SOFTWARE BY AVTAR	
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes	BOSCAWEN ASSESSING OFFICE	
SHED-WOOD	100	10 x 10	220	10.00	70	1,540	ATTACH		
SHED-WOOD	140	14 x 10	174	10.00	50	1,218	ATTACH		
PATIO	340	20 x 17	107	7.00	75	1,910	SHAPE		
							4,700		
								PARCEL TOTAL TAXABLE VALUE	
Year	Building	Features	Land						
2016	\$ 123,500	\$ 3,800	\$ 64,800						
				Parcel Total: \$ 192,100					
2017	\$ 123,500	\$ 3,800	\$ 64,800						
				Parcel Total: \$ 192,100					
2018	\$ 132,100	\$ 4,700	\$ 95,400						
				Parcel Total: \$ 232,200					
LAND VALUATION									
Zone: R1 W	Minimum Acreage: 0.92	Minimum Frontage: 125	Site: GOOD Driveway: PAVED Road: PAVED						
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond
1F RES	0.430 ac	90,869	E	100	105	100	100	--LEVEL	100
		0.430 ac					Ad Valorem	SPI	R
							95,400	0	N
							Tax Value Notes		
							95,400		
Site: GOOD Driveway: PAVED Road: PAVED									

OWNER INFORMATION				SALES HISTORY				PICTURE	
VIGEANT, JAMIE L				Date	Book	Page	Type	Price Grantor	
VIGEANT, KEITH J				05/25/2018	3595	0851	Q 1	199,933 MILLETT, ERIC M	
29 CORN HILL RD				10/23/1992	1897	2057	U 1 38	82,000 JOE/MARYANNE CAMPBELL	
BOSCawEN, NH 03303									
LISTING HISTORY				NOTES					
07/12/16	KCVM			WHITE; WOODSTOVE; 6/11 NOH DEK=PAT BLOCK; 07/16 NOH, ADD DEK+					
04/13/16	INSP	MARKED FOR INSPECTION			COOP, 1 COOP + BOB HOUSE DNPU= NV; 3/18; 4-SALE AP=\$199,900;				
06/29/11	KCVM								
06/07/11	INSP	MARKED FOR INSPECTION							
12/08/06	DMPR								
01/10/06	DMPM								
02/08/05	LCPM								
05/25/04	KCUM								
EXTRA FEATURES VALUATION									
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes			
FIREPLACE 1-STAND	1			100	3,000.00	100	3,000		
SHED-WOOD	288	12 x 24		116	10.00	60	2,004		
POOL-ABOVE GROUND	520	20 x 26		91	6.00	60	1,704		
SHED-WOOD	100	10 x 10		220	10.00	10	220 COOP		
DECK	24	6 x 4		400	7.00	20	134 ATT POOL		
				7,100					
MUNICIPAL SOFTWARE BY AVTAR									
BOSCawEN ASSESSING OFFICE									
PARCEL TOTAL TAXABLE VALUE									
Year	Building	Features	Land						
2016	\$ 156,600	\$ 6,400	Parcel Total: \$ 68,300						
2017	\$ 156,600	\$ 6,400	Parcel Total: \$ 231,300						
2018	\$ 116,700	\$ 7,100	Parcel Total: \$ 224,200						
LAND VALUATION									
Zone: R1 W Minimum Acreage: 0.92 Minimum Frontage: 125				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	0.920 ac	95,000	E	100	100	100	100 -- LEVEL	100	95,000
1F RES	2.160 ac	x 2,500	X	100			100 -- LEVEL	100	5,400
						100,400		100,400	
						3,080 ac			

OWNER INFORMATION				SALES HISTORY				PICTURE	
DUNLAP-KEATING, ALEXIS				Date	Book	Page	Type	Price	Grantor
5 OXBOW DR				04/02/2018	3589	2198	Q1	15,000	SPENCER, BARBARA
BOSCOWEN, NH 03303				09/12/2016	3529	2526	U133	1	SMITTY'S ROCKRIDGE
				10/15/2014	3458	1777	U150		TOWN OF BOSCAWEN
				05/16/2014	3439	2066	U150		SMITTY'S ROCKRIDGE
				03/09/2011	3245	1480	U133	2,666	DRM CORPORATION
LISTING HISTORY				NOTES					
04/06/18 KCVM V-SALE 07/05/16 KCVM MARKED FOR INSPECTION 04/13/16 INSP 03/31/11 KCPL 01/14/10 KCVM 11/15/06 DMCL 09/19/06 MAIL 09/19/06 MAIL				GREY W/WHIT;CARAVELLE 2X4; NEW WINDOWS (PARTIAL);11/06 INT=FAIR;WATER DAM TO CEILING; 3/11 NEW ROOF EPF NOW OPF, REMOVE 2-XOBS SOME NEW LAMINATE, NO OTHER UPDATES I+E=F; 07/16 NOH, REPLACE SHED					
MUNICIPAL SOFTWARE BY AVATAR									
EXTRA FEATURES VALUATION				BOSCAWEN ASSESSING OFFICE					
Feature Type	Units	Length	x Width	Size Adj	Rate	Cond	Market Value	Notes	
OXBOW MHP	1			100	500.00	100	500		
SHED-WOOD	64		8 x 8	310	10.00	60	1,190	NO DOOR	
							1,700		
PARCEL TOTAL TAXABLE VALUE									
Year	Building	Features		Land					
2016	\$ 10,200	\$ 1,800		\$ 0		Parcel Total: \$ 12,000			
2017	\$ 10,200	\$ 1,800		\$ 0		Parcel Total: \$ 12,000			
2018	\$ 14,700	\$ 1,700		\$ 0		Parcel Total: \$ 16,400			
LAND VALUATION									
Zone: R1 W	Minimum Acreage: 0.92	Minimum Frontage: 125		Site:		Driveway:		Road:	
Land Type 1F RES	Neighborhood: E			Cond		Ad Valorem SPI R		Tax Value Notes	
0 ac									

PICTURE		OWNER	TAXABLE DISTRICTS		BUILDING DETAILS	
		DUNLAP-KEATING, ALEXIS 5 OXBOW DR BOSCOWEN, NH 03303	District	Percentage	Model: 1 STORY FRAME MH W/ADDT Roof: GABLE OR HIP/ASPHALT Ext: PREFIN METAL/PREFAB WD PNL Int: WALL BOARD Floor: LAMINATE/VINYL/CARPET Heat: OIL/FA DUCTED Bedrooms: 3 Baths: 1.0 Fixtures: 3 Extra Kitchens: Fireplaces: A/C: No Generators: Quality: A0 AVG Com. Wall: Size Adj: 1.0022 Base Rate: MHS 50.00 Bldg. Rate: 0.8920 Sq. Foot Cost: \$ 44.60	
			Water Dist	% 100		
			PERMITS			
			Date	Permit ID		
		07/16/10	DE-81D-62-T	DEMOLITION	DEMO GARAGE	

BUILDING SUB AREA DETAILS			
ID	Description	Area	Adj. Effect.
FFF	FST FLR FIN	926	1.00 926
PRS	PIERS	926	-0.05 -46
OPF	OPEN PORCH FIN	48	0.25 12
GLA:	926	1,900	892
2018 BASE YEAR BUILDING VALUATION			
Market Cost New:		\$ 39,783	
Year Built:		1971	
Condition For Age:		GOOD 63 %	
Physical:			
Functional:			
Economic:			
Temporary:			
Total Depreciation:		63 %	
Building Value:		\$ 14,700	



OWNER INFORMATION				SALES HISTORY				PICTURE	
BETRAND, THOMAS				Date	Book	Page	Type	Price	Grantor
17 OXBOW				06/06/2018	3596	1797	Q 1	5,533	DRM CORPORATION
BOSCAWEN, NH 03303									
LISTING HISTORY				NOTES					
03/15/17	K CPR				BROWN W/ WHITE; CARAVELLE; DECK=U/C PLY; SOME SOFT SPOTS/BATH				
07/05/16	K CVM				FLOOR ;9/07 10X12 SECTION OF HOUSE BEING USED AS WORKSHOP; MHP				
04/13/16	INSP	MARKED FOR INSPECTION			COND= LOT SITE, LOCATION; 6/11 NOH, CORR SIZE, OIL TANK COVER,				
06/20/11	K CVM				L-TO + TENT GAR DNP; 07/16 NOH, TEMP ROOF COVER; 3/17 NC TO ROOF;				
06/07/11	INSP	MARKED FOR INSPECTION			CK 19 FOR M/H REMOVAL;				
09/20/07	KMVL								
09/02/02	AMPR								
08/15/96	AM								
EXTRA FEATURES VALUATION									
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes		
OXBOW MHP	1			100	500.00	150	750		
							800		
MUNICIPAL SOFTWARE BY AVTAR									
BOSCAWEN ASSESSING OFFICE									
PARCEL TOTAL TAXABLE VALUE									
Year	Building	Features	Land						
2016	\$ 8,100	\$ 1,500	\$ 0						
				Parcel Total: \$ 9,600					
2017	\$ 8,100	\$ 1,500	\$ 0						
				Parcel Total: \$ 9,600					
2018	\$ 5,100	\$ 800	\$ 0						
				Parcel Total: \$ 5,900					
LAND VALUATION									
Zone: R1 W	Minimum Acreage: 0.92	Minimum Frontage: 125	Site:	Driveway:	Road:				
Land Type 1F RES	Neighborhood: E		Cond	Ad Valorem	SPI R	Tax Value	Notes		
0 ac									

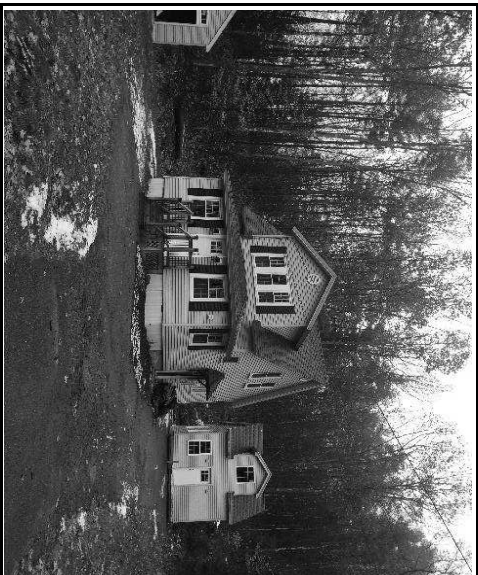
PICTURE		OWNER	TAXABLE DISTRICTS		BUILDING DETAILS
		BETRAND, THOMAS 17 OXBOW BOSCAWEN, NH 03303	District	Percentage	Model: 1 STORY FRAME MOBILE HME Roof: GABLE OR HIP/ASPHALT Ext: PREFIN METAL Int: WALL BOARD Floor: LINOLEUM OR SIM/CARPET Heat: OIL/FA DUCTED Bedrooms: 1 Baths: 1.0 Fixtures: 3 Extra Kitchens: Fireplaces: A/C: No Generators: Quality: B1 AVG-10 Com. Wall: Size Adj: 1.0794 Base Rate: MHS 50.00 Bldg. Rate: 0.8743 Sq. Foot Cost: \$ 43.72
			Water Dist	% 100	
			PERMITS		
Date	Permit ID	Permit Type	Notes		

BUILDING SUB AREA DETAILS				
ID	Description	Area	Adj.	Effect.
FFF	FST FLR FIN	672	1.00	672
PRS	PIERS	672	-0.05	-34
STO	STORAGE AREA	120	0.25	30
OPF	OPEN PORCH FIN	60	0.25	15
GLA:	672	1,524		683

2018 BASE YEAR BUILDING VALUATION				
Market Cost New:	\$ 29,861			
Year Built:	1967			
Condition For Age:	AVERAGE			
Physical:	ROOF			
Functional:	2 %			
Economic:				
Temporary:				
Total Depreciation:	83 %			
Building Value:	\$ 5,100			

OWNER INFORMATION				SALES HISTORY					PICTURE	
FRANCOEUR, ANDREENA B.				Date	Book	Page	Type	Price	Grantor	
FRANCOEUR, NICHOLAS P.				10/27/2017	3574	2839	Q1	174,900	HAITHWAITE, CANDACE	
11 NEWBURY				04/14/2015	3474	1726	U137	113,400	HUD	
				10/14/2014	3458	1191	U137	NATIONALSTAR MORTGAGE		
				07/07/2014	3446	1979	U151	124,500	CHALMERS, ARTHUR R	
BOSCAWEN, NH 03303				04/15/2010	3188	1967	U137	140,000	QUINN, JAMES C	
LISTING HISTORY				NOTES						
11/15/17	KCVM	V-SALE		BEIGE; 12/06 VINYL SIDING; 6/11 NOH, REMOVE SHED, 16' DORMER FTR; SEE POSTIT AND B; 4/15 NOT LIVED IN; EST NEW FURN; 1/16 NOH; NEW DEK, SHEDS, 16X16 HAS 2ND FLR, NEEDS SIDING; EST 100% BY 4/1/16; 11/17 NOH; REMOVE 8X5 SHED-EQ, ADD LINTO & 12X12, EST BEFORE SALE; CK 18 FOR SHED FIN & POSS DEK ON 16X16;						
04/13/16	INSP	MARKED FOR INSPECTION								
01/05/16	KCVM									
04/06/15	KCPE									
06/20/11	KCVM									
06/07/11	INSP	MARKED FOR INSPECTION								
12/08/06	KCPM									
08/08/96	EST									
EXTRA FEATURES VALUATION										
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes			
FIREPLACE 1-STAND	1			100	3,000.00	100	3,000			
SHED-WOOD	256	16 x 16	123	10.00	150	4,723				
LEAN-TO	72	12 x 6	282	4.00	100	812	ATT 16X16			
SHED-WOOD	144	12 x 12	171	10.00	90	2,216	UC FIN			
							10,800			
MUNICIPAL SOFTWARE BY AVTAR										
BOSCAWEN ASSESSING OFFICE										
PARCEL TOTAL TAXABLE VALUE										
Year	Building	Features	Land							
2016	\$ 90,900	\$ 6,500	\$ 52,400	Parcel Total: \$ 149,800						
2017	\$ 90,900	\$ 6,500	\$ 52,400	Parcel Total: \$ 149,800						
2018	\$ 100,100	\$ 10,800	\$ 77,500	Parcel Total: \$ 188,400						
LAND VALUATION										
Zone: R1 W	Minimum Acreage: 0.92	Minimum Frontage: 125	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	0.380 ac	90,652	D	90	100	100	95 -- MILD	100	77,500 0 N 77,500	
		0.380 ac	77,500							

PICTURE



OWNER

FRANCŒUR, ANDREENA B.
FRANCŒUR, NICHOLAS P.
11 NEWBURY
BOSCawEN, NH 03303

TAXABLE DISTRICTS

District

Water Dist

Percentage

% 100

PERMITS

Date	Permit ID	Permit Type	Notes
09/01/15	2015000106	SHED	
06/28/06	239	EXTERIOR ONLY	10 X 15 SHED

BUILDING DETAILS

Model: 2 STORY FRAME CAPE
Roof: GABLE OR HIP/ASPHALT
Ext: VINYL SIDING
Int: DRYWALL
Floor: PINE/SOFT WD/HARDWOOD
Heat: OIL/HOT WATER
Bedrooms: 2 Baths: 1.0 Fixtures: 3
Extra Kitchens: Fireplaces:
A/C: No Generators:
Quality: A1 AVG+10
Com. Wall:
Size Adj: 1.0863 Base Rate: RSA 88.00
Bldg. Rate: 1.0898
Sq. Foot Cost: \$ 95.90

BUILDING SUB AREA DETAILS

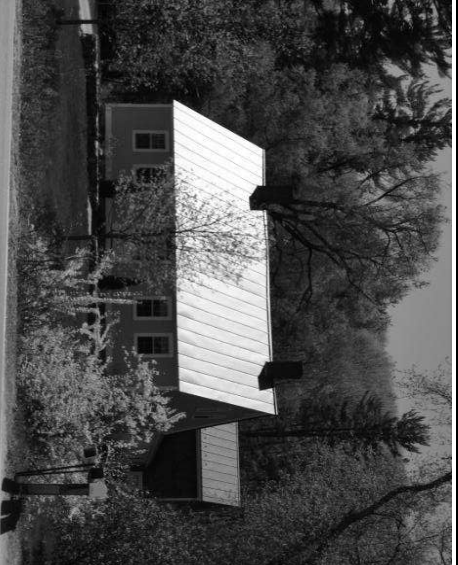
ID	Description	Area	Adj.	Effect.
PRS	PIERS	206	-0.05	-10
UFF	UPPER FLR FIN	528	1.00	528
BMU	BSMNT	528	0.15	79
OPF	OPEN PORCH FIN	12	0.25	3
DEK	DECK	40	0.10	4
FFF	FST FLR FIN	734	1.00	734
GLA:	1,262	2,048		1,338

2018 BASE YEAR BUILDING VALUATION

Market Cost New: \$ 128,314
Year Built: 1938
Condition For Age: VERY GOOD 20 %
Physical:
Functional: W.H. 2 %
Economic:
Temporary:
Total Depreciation: 22 %
Building Value: \$ 100,100

OWNER INFORMATION				SALES HISTORY				PICTURE	
SNAREY, DANIELLE MELISSA				Date	Book	Page	Type	Price Grantor	
SNAREY, BRANDON EUGENE				06/12/2018	3597	0295	Q1	365,000 REED, RONALD W. TRUSTEE	
1 HIGH STREET				11/30/2015	3498	2906	U1 44	1 REED, RONALD W	
				01/03/1995	1978	0164	Q1	173,000 COLBY, JAMES F	
				01/18/1993	1906	1308	U1 99	58,571 A/P GILBERT	
BOSCOWEN, NH 03303				12/30/1992	1904	1848	U1 38	G GILBERT	
LISTING HISTORY				NOTES					
09/02/16	KCVM	MARKED FOR INSPECTION		WHT, WOODSTOVE FPL BLOCKED, 2FT CRAWL SPACE CELLAR, 36 FT					
04/13/16	INSP			DORMER ON REAR OF HSE; 1/08 INFO & TOUR BY HQ; JFF ABOVE GAR HAS					
06/04/09	KCVM			MONITOR HEAT; TQU=STO; INT=GOOD COND; BATH CT =3 PCS + 1 UPC;					
04/02/09	INSP	MARKED FOR INSPECTION		6/09 SPOKE W/ MASON ; PU PATIO; OWNERS NAH; 09/16 INFO FROM MRS,					
01/31/08	KMPL			DNV1, REMOVE POOL; 3/18; 4-SALE AP=\$369,000;					
12/08/06	DMPR								
01/11/06	DMPM								
05/25/99	AMPM								
EXTRA FEATURES VALUATION									
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes			
FIREPLACE 2-STAND	2	10 x 12		100	5,000.00	100	10,000		
SHED-WOOD	120			193	10.00	60	1,390		
							11,400		
MUNICIPAL SOFTWARE BY AVTAR									
BOSCOWEN ASSESSING OFFICE									
PARCEL TOTAL TAXABLE VALUE									
Year	Building	Features		Land					
2016	\$ 258,200	\$ 11,000		\$ 67,800					
		Parcel Total: \$ 337,000							
2017	\$ 258,200	\$ 11,000		\$ 67,800					
		Parcel Total: \$ 337,000							
2018	\$ 244,700	\$ 11,400		\$ 94,200					
		Parcel Total: \$ 350,300							
LAND VALUATION									
Zone: R2 W	Minimum Acreage: 0.46	Minimum Frontage: 80		Site: GOOD Driveway: PAVED Road: PAVED					
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond
1F RES	0.460 ac	91,000	E	100	105	100	100	100 -- LEVEL	95
1F RES	1.500 ac	x 2,500	X	100				90 -- ROLLING	100
							94,200		
							1.960 ac		
							94,200		

PICTURE



OWNER

SNAREY, DANIELLE MELISSA
SNAREY, BRANDON EUGENE
1 HIGH STREET
BOSCAWEN, NH 03303

TAXABLE DISTRICTS

District	Percentage
Water Dist	% 99

BUILDING DETAILS

Model: 1.75 STORY FRAME ANTIQCAPE
Roof: GABLE OR HIP/STANDING SEAM
Ext: CLAP BOARD/WOOD SHINGLE/SHA
Int: PLASTER/DRYWALL
Floor: PINE/SOFT WD
Heat: OIL/HOT WATER
Bedrooms: 4 Baths: 2.0 Fixtures: 7
Extra Kitchens: Fireplaces:
A/C: No Generators:
Quality: A3 AVG+30
Com. Wall:
Size Adj: 0.8583 Base Rate: RSA 88.00
Bldg. Rate: 1.1153
Sq. Foot Cost: \$ 98.15

PERMITS

Date	Permit ID	Permit Type	Notes
07/07/05	135	ALTERATION	DEMO, ADD GARAGE, REN

BUILDING SUB AREA DETAILS			
ID	Description	Area	Adj. Effect.
FFF	FST FLR FIN	1792	1.00 1792
CRL	CRAWL SPACE	940	0.05 47
BMU	BSMNT	852	0.15 128
UFF	UPPER FLR FIN	676	1.00 676
GAR	GARAGE ATTCHD	1040	0.45 468
TQU	3/4 STRY UNFIN	364	0.35 127
PAT	PATIO	77	0.10 8
TQE	3/4 STRY FIN	1180	0.75 885
HSU	1/2 STRY UNFIN	100	0.25 25
GLA: 3,353		7,021	4,156
2018 BASE YEAR BUILDING VALUATION			
Market Cost New:		\$ 407,911	
Year Built:		1790	
Condition For Age:		VERY GOOD 35 %	
Physical:			
Functional:		LOC 5 %	
Economic:			
Temporary:			
Total Depreciation:		40 %	
Building Value:		\$ 244,700	

OWNER INFORMATION				SALES HISTORY				PICTURE	
ELVEY, KATHRYN M				Date	Book	Page	Type	Price	Grantor
HUFFER, WILLIAM				05/16/2018	3594	0987	Q 1	237,000	DUBIA, JEFFREY
16 SCHOOL STREET				07/31/2017	3564	2201	Q 1	220,000	DUMIRE, DESTINY R
BOSCAWEN, NH 03303				11/21/2006	2945	1068	Q 1	225,000	POWELSON, RAYMOND S &
				05/15/1989			U 181		BALLARD, MYRA ESTATE
				04/04/1989	1781	0567	Q 1	85,000	SEIDENSTICKER EXECUTO
LISTING HISTORY				NOTES					
12/18/17	KCVL	V-SALE		GREY, DORMER & IMP; 5/03 FULL DORMER					
11/12/17	KCVM	V-SALE		ADDITIONNON20X30SECTION=TQF; SEWER; 8/17 NOH; 11/17 NOH; SOME					
08/04/17	KCVM			INFO PER M.L.S;12/17 CORR INT SKETCH; TQF=12' & 15'; BME, NO FLR, DNV					
01/03/17	INSP	MARKED FOR INSPECTION		BMU 16X10; CAB MIX PINE & OAK PANEL W/GRANITE, HO ADDING					
06/27/11	KCVM			3-CABINETS AFTER SALE; 18E=VG; SOME LAMINATE;11/17 NOH; SOME					
06/07/11	INSP	MARKED FOR INSPECTION		INFO PER M.L.S; 3/18; 4-SALE AP=\$239,900; (PENDING 7 DOM); 3/18; 4-SALE					
04/07/08	CMUM			AP \$239,900;					
09/19/06	MAIL								
EXTRA FEATURES VALUATION									
Feature Type	Units Length x Width Size Adj Rate Cond Market Value Notes								

PICTURE



OWNER

ELVEY, KATHRYN M
HUFFER, WILLIAM
16 SCHOOL STREET
BOSCAWEN, NH 03303

TAXABLE DISTRICTS

District

Percentage

Water Dist

% 100

BUILDING DETAILS

Model: 1.75 STORY FRAME CAPE
Roof: GABLE OR HIP/ASPHALT
Ext: CLAP BOARD
Int: PLASTER/DRYWALL
Floor: CARPET/PINE/SOFT WD
Heat: OIL/HOT WATER
Bedrooms: 4 Baths: 1.0 Fixtures:
Extra Kitchens: Fireplaces:
A/C: No Generators:
Quality: A1 AVG+10
Com. Wall:
Size Adj: 0.9375 Base Rate: RSA 88.00
Bldg. Rate: 0.9500
Sq. Foot Cost: \$ 83.60

PERMITS			
Date	Permit ID	Permit Type	Notes

20	10
TOF FFF BMU	TOF GAR BMU

8	12	8
24 EPF 24	FFF CRL	24
ENT	12	12
8	15	15
TOF FFF CRL	VLT FFF CRL	TOF FFF BMU
20	12	24
24	20	20
ENT	ENT	ENT

BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
BMU	BSMNT	960	0.15	144
ENT	ENTRANCE	28	0.10	3
CRL	CRAWL SPACE	408	0.05	20
GAR	GARAGE ATTCHD	160	0.45	72
VLT	VAULTED	180	0.05	9
EPF	ENCLSD PORCH	192	0.70	134
TQF	3/4 STRY FIN	1080	0.75	810
FFF	FST FLR FIN	1208	1.00	1208
GLA:	2,018	4,216		2,400

2018 BASE YEAR BUILDING VALUATION

Market Cost New:	\$ 200,640
Year Built:	1800
Condition For Age:	VERY GOOD
Physical:	33 %
Functional:	
Economic:	
Temporary:	
Total Depreciation:	33 %
Building Value:	\$ 134,400

PICTURE		OWNER	TAXABLE DISTRICTS		BUILDING DETAILS		
		KASYAN, THOMAS MATTHEW LAFLAMME, NATALIE JEAN 14 EEL STREET BOSCawEN, NH 03303	District	Percentage	Model: 2.5 STORY FRAME CONV BARN Roof: GABLE OR HIP/ASPHALT Ext: CLAP BOARD Int: DRYWALL Floor: PINE/SOFT WD/CARPET Heat: GAS/HOT WATER Bedrooms: 3 Baths: 3.0 Fixtures: 9 Extra Kitchens: Fireplaces: A/C: No Generators: Quality: A1 AVG+10 Com. Wall: Size Adj: 0.9070 Base Rate: RSA 88.00 Bldg. Rate: 0.9191 Sq. Foot Cost: \$ 80.88		
			Water Dist	% 100			
			PERMITS				
			Date	Permit ID		Permit Type	Notes
			07/17/17	2017000117		MECHANICAL	REPAIR AND REPLACE 2 E.
09/28/12		D-183C-37	REPAIR				

BUILDING SUB AREA DETAILS			
ID	Description	Area	Adj. Effect.
ATE	ATTIC FINISHED	669	0.25 167
DEK	DECK	648	0.10 65
CTH	CATHERAL	531	0.10 53
UFF	UPPER FLR FIN	1200	1.00 1200
FFF	FST FLR FIN	1200	1.00 1200
BMU	BSMNT	1200	0.15 180
ENT	ENTRANCE	16	0.10 2
GLA: 2,567		5,464	2,867

2018 BASE YEAR BUILDING VALUATION	
Market Cost New:	\$ 231,883
Year Built:	1850
Condition For Age:	GOOD 39 %
Physical:	
Functional:	
Economic:	
Temporary:	
Total Depreciation:	39 %
Building Value:	\$ 141,400

OWNER INFORMATION				SALES HISTORY				PICTURE	
PINARD, NORMAND C PINARD, DORIS A 42 N MAIN STREET				Date	Book	Page	Type	Price	Grantor
				06/18/2018	3597	1872	Q 1	162,333	BODE, ESTATE OF JAMES R
				12/17/2001	2322	1031	U V 24	11,000	MUZZEY, FRANCIS A
BOSCawEN, NH 03303 (ET AL.)									
LISTING HISTORY				NOTES					
02/06/18 KCPR 03/22/17 KCPR 01/03/17 INSP 01/20/16 KCVM 04/01/15 KCPE 02/11/14 KCPR 03/12/13 KCPM 04/04/12 KCPE				2/01 SALE INCL 183C 47;; 4/07 IMPACT FEE \$5319.00; 1/08 PU NEW HSE & WALKOUT BSMT,; 4/10 UC=FLRS & TRIM, FIN PLUMB HEAT, PAINT NO KITCH; 10/19/09 SEE AGREEMENT MADE W/38,40, IN PROP FILE; 3/13 NOH, EST UC; CORR BMU TO RBU=3 WALLS OUT; 2/14 NOH, MECHANICAL & EST UC TO 10%; CK16; OPEN BUILDING PERMIT; SEE DIGITAL PROPERTY FILES FOR DOCS ON PARKING; 2/18 UC TO 10% FLRS/TRIM PER MLS; CK19; 3/18; 4-SALE AP=\$162,000; (PENDING 130 DOM)					
EXTRA FEATURES VALUATION									
Feature Type		Units		Length x Width	Size Adj	Rate	Cond	Market Value	Notes
PATIO		50		10 x 5	380	7.00	25	333	ATTACH TO HOUSE
								300	
MUNICIPAL SOFTWARE BY AVTAR									
BOSCawEN ASSESSING OFFICE									
PARCEL TOTAL TAXABLE VALUE									
Year	Building	Features	Land						
2016	\$ 111,900	\$ 300	\$ 40,300						
	Parcel Total:		\$ 152,500						
2017	\$ 111,900	\$ 300	\$ 40,300						
	Parcel Total:		\$ 152,500						
2018	\$ 105,900	\$ 300	\$ 61,900						
	Parcel Total:		\$ 168,100						

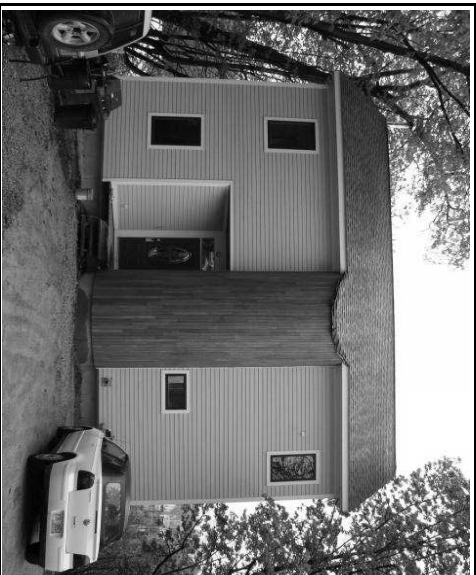
LAND VALUATION

Zone: CMW&S Minimum Acreage: 0.46 Minimum Frontage: 100 Site: AVERAGE Driveway: GRAVEL/DIRT Road: PAVED

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

1F RES WTRFRNT 0.140 ac 76,153 E 100 100 100 95 90-- ROLLING 95 61,900 0 N 61,900 SH DW
 1F RES WTRFRNT 1.000 wf x 100,000 X 100 0 0 N 0 WE/ACC

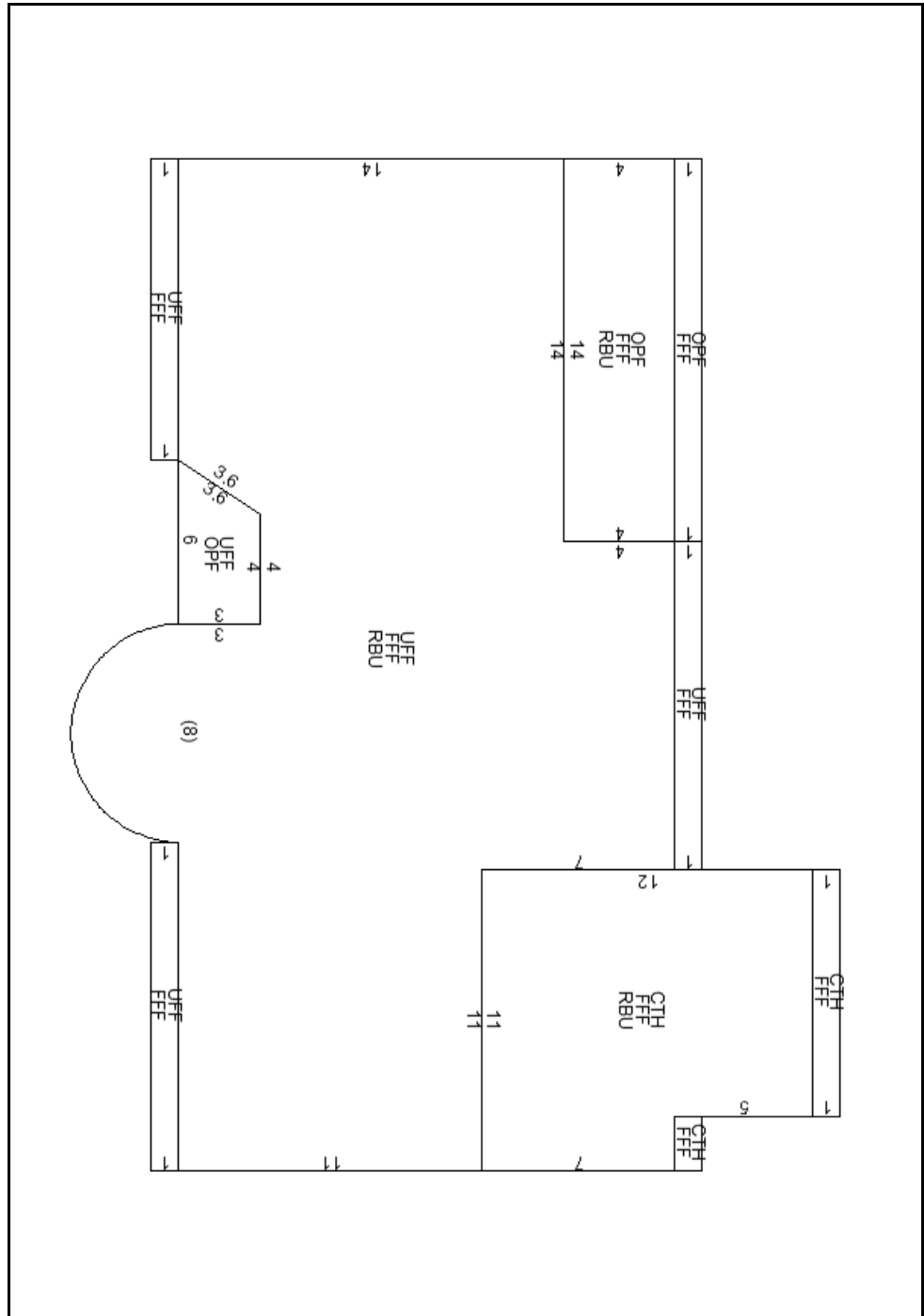
0.140 ac 61,900 61,900



OWNER		TAXABLE DISTRICTS	
PINARD, NORMAND C PINARD, DORIS A 42 N MAIN STREET BOSCOWEN, NH 03303 (ET AL.)		District Water Dist	Percentage % 100

PERMITS		
Date	Permit ID	Permit Type
10/16/13	M-183C-46	MECHANICAL
04/26/07	303.1	NEW BUILDING
		Notes
		INSTALL PIPES AND HOOK
		25' X 40' TWO-STORY SINGI

BUILDING DETAILS	
Model: 2 STORY FRAME CONTEMP	
Roof: GABLE OR HIP/ASPHALT	
Ext: CEMENT CLAPBOARD	
Int: DRYWALL	
Floor: HARDWOOD	
Heat: GAS/HOT WATER	
Bedrooms: 2	Baths: 1.5
Extra Kitchens:	Fixtures: 5
A/C: No	Fireplaces:
Quality: A0 AVG	Generators:
Com. Wall:	
Size Adj: 1.0337	Base Rate: RSA 88.00
	Bldg. Rate: 0.9725
	Sq. Foot Cost: \$ 85.58



ID	Description	Area	Adj. Effect.
CTH	CATHERAL	133	0.10
FFF	FST FLR FIN	780	1.00
RBU	RAISED BSMNT	720	0.25
UFF	UPPER FLR FIN	592	1.00
OPF	OPEN PORCH FIN	85	0.25
GLA: 1,372		2,310	1,586

2018 BASE YEAR BUILDING VALUATION	
Market Cost New:	\$ 135,730
Year Built:	2007
Condition For Age:	AVERAGE
Physical:	12 %
Functional:	
Economic:	
Temporary:	UC
Total Depreciation:	10 %
	22 %
Building Value:	\$ 105,900

OWNER INFORMATION				SALES HISTORY				PICTURE	
RAY, RACHEL D. 11 QUEEN ST BOSCAWEN, NH 03303				Date	Book	Page	Type	Price Grantor	
				12/04/2017	3579	492	Q1	189,000 SOUTHARD MARC W	
				07/02/2014	3446	1121	Q1	175,000 JOHN, MELISSA	
				05/31/2005	2781	1468	Q1	189,933 COREY, LOIS E	
				08/06/2004	2688	1217	U138	HAMILTON, MARIE	
				02/24/2004	2626	183	U138	70,000 COREY, ARTHUR&LOIS	
LISTING HISTORY				NOTES					
02/15/18	KCVM	VER SALE		CREAM; CEMENT BLK FOUND; LVRM+HSF=PNEL; DNV BTH; DIRT FLR BM;					
01/03/17	INSP	MARKED FOR INSPECTION		SEWER; RIGHTS OF SURVIVORSHIP; 7/11 NOH, ADD DEK, DNPV HOT TUB;					
01/18/16	KCVM			4/12 NOH, PU SHED-EQ; 9/14 NOH, SOME MASONITE ON 14X10; 1/16 NOH;					
09/26/14	KCVM	V-SALE		NEW FURNACE 15; 2/18 INFO FR BOYFRIEND; DNV1 BMF EST & AFTER					
04/06/12	KCPM			SALE; ROOF GETTING TENDER;					
07/06/11	KCVM								
06/07/11	INSP	MARKED FOR INSPECTION							
09/19/06	MAIL								
EXTRA FEATURES VALUATION									
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes			
SHED-WOOD	64	8 x 8	310	10.00	60	1,190 ATT			
SHED-EQUIPMENT	56	8 x 7	346	8.00	50	775 ATT			
2,000									
MUNICIPAL SOFTWARE BY AVTAR									
BOSCAWEN ASSESSING OFFICE									
PARCEL TOTAL TAXABLE VALUE									
Year	Building	Features	Land						
2016	\$ 100,900	\$ 1,700	\$ 63,000						
			Parcel Total: \$ 165,600						
2017	\$ 100,900	\$ 1,700	\$ 63,000						
			Parcel Total: \$ 165,600						
2018	\$ 110,300	\$ 2,000	\$ 94,500						
			Parcel Total: \$ 206,800						
LAND VALUATION									
Zone: R2W&S Minimum Acreage: 0.23 Minimum Frontage: 80				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	0.230 ac	90,000 F	110	100	100	100	95 -- MILD	100	94,100
1F RES	0.160 ac	x 2,500 X	100				90 -- ROLLING	100	400
0.390 ac 94,500 94,500									

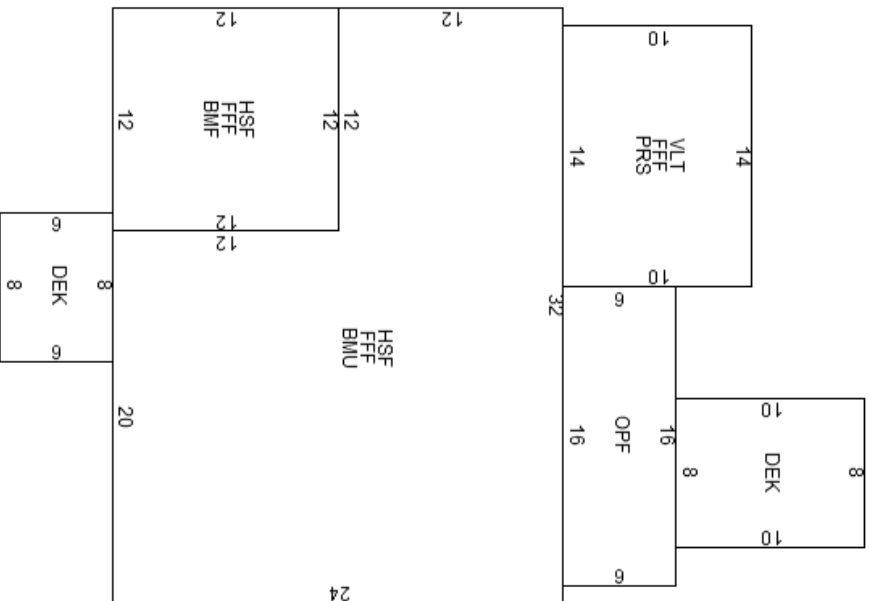
PICTURE		OWNER		TAXABLE DISTRICTS		BUILDING DETAILS	
		RAY, RACHEL D. 11 QUEEN ST BOSCawEN, NH 03303		District	Percentage	Model: 1.5 STORY FRAME CAPE Roof: GABLE OR HIP/ASPHALT Ext: CLAP BOARD Int: DRYWALL Floor: HARDWOOD/CARPET Heat: GAS/EA DUCTED Bedrooms: 3 Baths: 1.0 Fixtures: 3 Extra Kitchens: Fireplaces: A/C: No Generators: Quality: A1 AVG+10 Com. Wall: Size Adj: 1.0570 Base Rate: RSA 88.00 Bldg. Rate: 1.0820 Sq. Foot Cost: \$ 95.22	
				Water Dist % 100			
				PERMITS			
				Date	Permit ID		
08/26/15		2015000092	MECHANICAL	INSTALL NAT GAS FURNAI			

BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
PRS	PIERS	140	-0.05	-7
BMF	BSMNT FINISHED	144	0.30	43
VL.T	VAULTED	140	0.05	7
HSF	1/2 STRY FIN	768	0.50	384
FFF	FST FLR FIN	908	1.00	908
BMU	BSMNT	624	0.15	94
OPF	OPEN PORCH FIN	96	0.25	24
DEK	DECK	128	0.10	13
GLA: 1,292		2,948		1,466

2018 BASE YEAR BUILDING VALUATION

Market Cost New:	\$ 139,593
Year Built:	1971
Condition For Age:	GOOD
Physical:	21 %
Functional:	
Economic:	
Temporary:	
Total Depreciation:	21 %
Building Value:	\$ 110,300



OWNER INFORMATION				SALES HISTORY				PICTURE	
MISHKIT, NOAH E.				Date	Book	Page	Type	Price Grantor	
21 OAK STREET				03/21/2018	3588	1947	Q 1	167,000 WHITE, ALEXANDER T	
BOSCawEN, NH 03303				11/01/2005	2837	805	Q 1	199,933 POWERS, JASON A & ANDR	
				11/26/2002	2430	108	Q 1	137,000 HILL, JODY	
				11/06/1996	2039	1032	U 138	HILL, JODY L/LAURA J.	
				05/18/1993	1916	1300	U 138	JODY HILL	
LISTING HISTORY				NOTES					
03/15/18	KCVM	V-SALE		TAN, BM DIRT FLR; PDS OVER TOF; BM-BRCK, FIELDSTN; SEWER ; 7/11					
12/11/17	KCCL			NOH, REPLACE DEK ADD PAT;8/17 NOH;12/17 OAK/LAM I&E=G, POSS 3RD					
08/11/17	KCVM			BEDROOM=OPEN 1=WALK THRU DNPJ; TOF=14'; DNV BSMT; 3/18; 4-SALE					
01/03/17	INSP	MARKED FOR INSPECTION		AP=\$167,000; (AUC 17 DOM); 3/18; INFO FROM H.O. - DNVJ;					
07/07/11	KCVM								
06/07/11	INSP	MARKED FOR INSPECTION							
11/18/05	KCUM								
03/17/03	ETRM								
EXTRA FEATURES VALUATION				MUNICIPAL SOFTWARE BY AVTAR					
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes			
GARAGE-1 STY/ATTIC	280	14 x 20	117	33.00	50	5,405			
SHED-WOOD	204	12 x 17	138	10.00	30	845			
PATIO	84	12 x 7	250	7.00	25	368			
				6,600					
BOSCawEN ASSESSING OFFICE									
PARCEL TOTAL TAXABLE VALUE									
Year	Building	Features		Land					
2016	\$ 84,500	\$ 6,300		\$ 52,600					
				Parcel Total: \$ 143,400					
2017	\$ 84,500	\$ 6,300		\$ 52,600					
				Parcel Total: \$ 143,400					
2018	\$ 87,200	\$ 6,600		\$ 79,700					
				Parcel Total: \$ 173,500					
LAND VALUATION									
Zone: R2W&S Minimum Acreage: 0.23 Minimum Frontage: 80				Site: AVERAGE Driveway: GRAVEL/DIRT Road: PAVED					
Land Type	Units	Base Rate	NC Adj	Site	Road	DWay	Topography	Cond	Ad Valorem SPI R Tax Value Notes
1F RES	0.190 ac	83,846 E	100	100	100	95	100 -- LEVEL	100	79,700 0 N 79,700
				0.190 ac 79,700 79,700					

PICTURE



OWNER

MISHKIT, NOAH E.
21 OAK STREET
BOSCAWEN, NH 03303

TAXABLE DISTRICTS

District

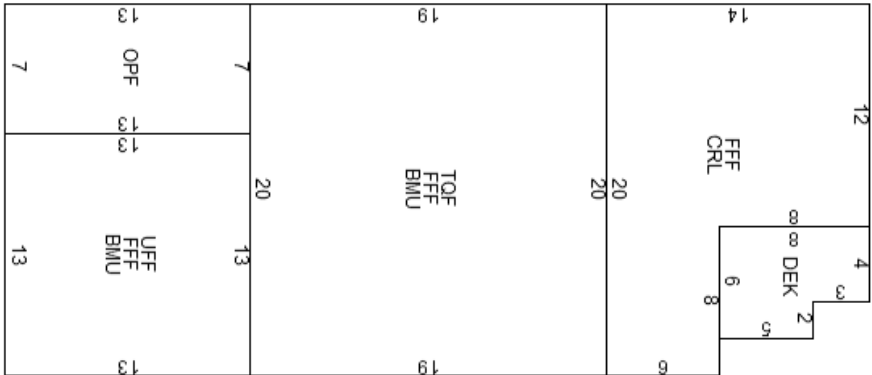
Water Dist

Percentage

% 100

BUILDING DETAILS

Model: 1.75 STORY FRAME CONVENTION
Roof: GABLE OR HIP/ASPHALT
Ext: CLAP BOARD
Int: PLASTER/DRYWALL
Floor: PINE/SOFT WD/CARPET
Heat: OIL/HOT WATER
Bedrooms: 2 Baths: 1.0 Fixtures: 3
Extra Kitchens: Fireplaces:
A/C: No Generators:
Quality: A1 AVG+10
Com. Wall:
Size Adj: 1.0861 Base Rate: RSA 88.00
Bldg. Rate: 1.0889
Sq. Foot Cost: \$ 95.82

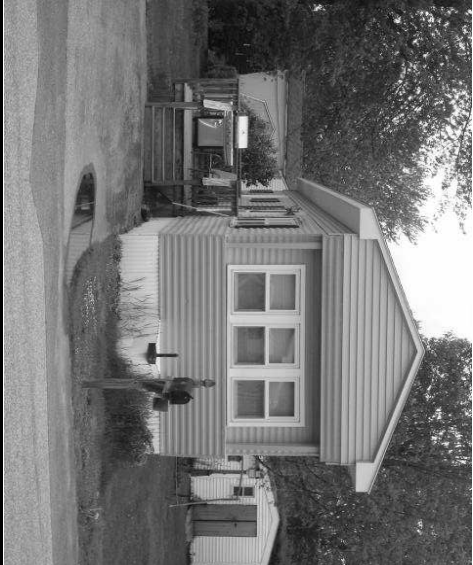


BUILDING SUB AREA DETAILS			
ID	Description	Area	Adj. Effect.
FFF	FST FLR FIN	765	1.00 765
CRL	CRAWL SPACE	216	0.05 11
TQF	3/4 STRY FIN	380	0.75 285
BMU	BSMNT	549	0.15 82
UFF	UPPER FLR FIN	169	1.00 169
OPF	OPEN PORCH FIN	91	0.25 23
DEK	DECK	42	0.10 4
GLA: 1,219		2,212	1,339
2018 BASE YEAR BUILDING VALUATION			
Market Cost New:		\$ 128,303	
Year Built:		1905	
Condition For Age:		GOOD 32 %	
Physical:			
Functional:			
Economic:			
Temporary:			
Total Depreciation:		32 %	
Building Value:		\$ 87,200	

OWNER INFORMATION				SALES HISTORY				PICTURE	
PETRANGELO, DAVID M.				Date	Book	Page	Type	Price Grantor	
9 GAGE STREET, UNIT 2				08/17/2018	3604	2614	Q 1	239,933 SHERMAN, GUY	
BOSCawEN, NH 03303									
LISTING HISTORY				NOTES					
08/21/18 KCPE				WHT: REMODELED 1983; DID NOT VIEW UFF & BM;12X16 FFF BEAUTY SHOPNOH EST; USE=2F + BUSINESS; 9/07 "IMPULSE HAIR DESIGNS" SPOKE W/RENTER EST 3 FIX IN SALON;SEWER; 7/17 NOH;8/18 INT PER MLS;					
07/20/17 KCVM									
01/03/17 INSP MARKED FOR INSPECTION									
06/23/11 KCVM									
06/07/11 INSP MARKED FOR INSPECTION									
10/26/07 MAIL APPT LETTER									
09/20/07 KCVM									
11/22/94 TW									
EXTRA FEATURES VALUATION									
Feature Type		Units		Length x Width	Size Adj	Rate	Cond	Market Value Notes	
SHED-WOOD		130		13 x 10	183	10.00	60	1,427 ATT	
GARAGE-1 STY		260		20 x 13	122	30.00	40	3,806 ATT	
								5,200	
MUNICIPAL SOFTWARE BY AVTAR									
BOSCawEN ASSESSING OFFICE									
PARCEL TOTAL TAXABLE VALUE									
Year	Building		Features		Land				
2016	\$ 106,900		\$ 3,800		\$ 60,800		Parcel Total: \$ 171,500		
2017	\$ 106,900		\$ 3,800		\$ 60,800		Parcel Total: \$ 171,500		
2018	\$ 121,000		\$ 5,200		\$ 100,100		Parcel Total: \$ 226,300		
LAND VALUATION									
Zone: R2W&S Minimum Acreage: 0.23 Minimum Frontage: 80				Site: AVERAGE Driveway: PAVED Road: PAVED					
Land Type		Units	Base Rate	NC Adj	Site	Road	DWay	Topography	Cond Ad Valorem SPI R Tax Value Notes
2F RES		0.230 ac	90,000	E	100	100	100	100 -- LEVEL	110 99,000 0 N 99,000 USE
2F RES		0.420 ac	x 2,500	X	100			100 -- LEVEL	100 1,100 0 N 1,100
		0.650 ac	100,100						
			100,100						

OWNER INFORMATION				SALES HISTORY				PICTURE	
LASSONDE, JOSHUA				Date	Book	Page	Type	Price	Grantor
32 JONATHAN LANE				10/02/2017	3572	296	Q 1	21,000	WITTHAM, SUSAN D
				08/11/2004	2690	167	Q 1	15,000	DOWES JR, JOHN
BOW, NH 03304				NOTES					
LISTING HISTORY				12/18/17 KCVM V-SALE 07/20/17 KCVM 01/03/17 INSP MARKED FOR INSPECTION 05/15/12 KCVM 12/15/08 KCVL 09/02/02 AMPR 11/21/94 TW					
EXTRA FEATURES VALUATION									
Feature Type		Units		Length x Width	Size Adj	Rate	Cond	Market Value	Notes
SHERMAN MHP		1				100	7,500.00	100	7,500
SHED-WOOD		64		8 x 8		310	10.00	100	1,984
									9,500
MUNICIPAL SOFTWARE BY AVTAR									
BOSCAWEN ASSESSING OFFICE									
PARCEL TOTAL TAXABLE VALUE									
Year	Building	Features	Land						
2016	\$ 8,300	\$ 3,900	\$ 0	Parcel Total: \$ 12,200					
2017	\$ 8,300	\$ 3,900	\$ 0	Parcel Total: \$ 12,200					
2018	\$ 11,100	\$ 9,500	\$ 0	Parcel Total: \$ 20,600					
LAND VALUATION									
Zone: R1 W	Minimum Acreage: 0.92	Minimum Frontage: 125	Site:	Driveway:	Road:				
Land Type 1F RES	Neighborhood: E		Cond	Ad Valorem	SPI R	Tax Value	Notes		
0 ac									

PICTURE



OWNER

LASSONDE, JOSHUA
32 JONATHAN LANE
BOW, NH 03304

TAXABLE DISTRICTS

District

Water Dist

Percentage

% 100

PERMITS

Date	Permit ID	Permit Type	Notes
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BUILDING DETAILS

Model: 1 STORY FRAME MH
Roof: GABLE OR HIP/ASPHALT
Ext: PREFIN METAL
Int: WALL BOARD/DRYWALL
Floor: CARPET/LINOLEUM OR SIM
Heat: GAS/EA DUCTED
Bedrooms: 2 Baths: 1.0 Fixtures: 3
Extra Kitchens: Fireplaces: Generators:
A/C: No
Quality: B1 AVG-10
Com. Wall:
Size Adj: 1.0946 Base Rate: MHS 50.00
Bldg. Rate: 0.9162
Sq. Foot Cost: \$ 45.81

FFF PRS

56

12

12

56

16

6

4 ENT 6 4

FRONTAGE

FRONTAGE

BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
FFF	FST FLR FIN	672	1.00	672
PRS	PIERS	672	-0.05	-34
ENT	ENTRANCE	24	0.10	2
DEK	DECK	128	0.10	13
GLA:	672	1,496		653

2018 BASE YEAR BUILDING VALUATION

Market Cost New: \$ 29,914
Year Built: 1969
Condition For Age: GOOD 63 %
Physical:
Functional:
Economic:
Temporary:
Total Depreciation: 63 %
Building Value: \$ 11,100

OWNER INFORMATION				SALES HISTORY				PICTURE						
MCMULLEN, DAVID H.				Date	Book	Page	Type	Price Grantor						
34 ACADEMY ST				12/26/2017	3581	1409	Q 1	170,333 PALM, STEPHEN P						
BOSCAWEN, NH 03303				03/11/1991	1855	1351	U 1 99	ROBERT E. DROUGHT JR.						
LISTING HISTORY				NOTES										
02/15/18 KCVM VER SALE				WHITE; INFO FROM HO ABOUT APT=1 BED 1 BATH; SEWER;9/07 NOH; 7/17										
07/24/17 KCVM				SPK W/RENTER NO INFO; 2/18 NOH;										
01/03/17 INSP MARKED FOR INSPECTION														
05/30/12 KCVM														
10/26/07 MAIL APPT LETTER														
09/19/07 KCVM														
11/21/94 TW														
EXTRA FEATURES VALUATION														
Feature Type				Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes					
SHED-METAL				70	10 x 7	289	6.00	25	303					
PATIO				231	21 x 11	129	7.00	50	1,043 ATT HOUSE					
				1,300										
MUNICIPAL SOFTWARE BY AVTAR														
BOSCAWEN ASSESSING OFFICE														
PARCEL TOTAL TAXABLE VALUE														
Year	Building		Features		Land									
2016	\$ 75,700		\$ 1,300		\$ 60,300		Parcel Total: \$ 137,300							
2017	\$ 75,600		\$ 1,300		\$ 60,300		Parcel Total: \$ 137,200							
2018	\$ 74,900		\$ 1,300		\$ 90,400		Parcel Total: \$ 166,600							
LAND VALUATION														
Zone: R2W&S Minimum Acreage: 0.23 Minimum Frontage: 80				Site: AVERAGE Driveway: PAVED Road: PAVED										
Land Type				Units	Base Rate	NC Adj	Site	Road	DWay	Topography	Cond	Ad Valorem SPI R	Tax Value Notes	
2F RES				0.230 ac	90,000	E	100	100	100	100	-- LEVEL	100	90,000	
2F RES				0.170 ac	x 2,500	X	100				100	-- LEVEL	100	400
				0.400 ac		90,400								
				0.400 ac		90,400								

PICTURE



OWNER

MCMULLEN, DAVID H.
34 ACADEMY ST
BOSCawEN, NH 03303

TAXABLE DISTRICTS

District

Percentage

Water Dist

% 100

PERMITS

Date	Permit ID	Permit Type	Notes

BUILDING DETAILS

Model: 1 STORY FRAME RANCH
Roof: GABLE OR HIP/ASPHALT
Ext: VINYL SIDING
Int: DRYWALL/WALL BOARD
Floor: PINE/SOFT WD/CARPET
Heat: GAS/EA DUCTED
Bedrooms: 3 Baths: 2.0 Fixtures: 6
Extra Kitchens: Fireplaces: Generators:
A/C: No
Quality: A0 AVG
Com. Wall:
Size Adj: 1.0510 Base Rate: RSM 73.00
Bldg. Rate: 1.0090
Sq. Foot Cost: \$ 73.65

5

5 EPU

6

18 FFF CRL

18

27

39

28

6

6

6 EPF

15

24

24

24 FFF CRL

24

BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
FFF	FST FLR FIN	1377	1.00	1377
CRL	CRAWL SPACE	1377	0.05	69
EPU	COVERED BSMNT	30	0.35	11
EPF	ENCLSD PORCH	54	0.70	38
GLA:	1,377	2,838		1,495

2018 BASE YEAR BUILDING VALUATION

Market Cost New: \$ 110,107

Year Built: 1936

Condition For Age: GOOD

Physical: 32 %

Functional: 32 %

Economic: 32 %

Temporary: 32 %

Total Depreciation: 32 %

Building Value: \$ 74,900

OWNER INFORMATION				SALES HISTORY				PICTURE		
DELONG, ALYSON A. DELONG, JR., ADAM D. 36 JACKSON STREET BOSCawEN, NH 03303				Date	Book	Page	Type	Price	Grantor	
				02/12/2018		3585	1830	Q 1	192,400	MX 2 LLC
				11/17/2008		3096	1420	U 1 81	10,000	DUKETTE, THOMAS
BOSCawEN, NH 03303										
LISTING HISTORY				NOTES						
03/14/18	KCVM	VER SALE		CREAM: SEWER: 1/10 REMOVE OLD HOUSE PU NEW;UC=INT FLOOR/TRIM & FINISH PART OF BSMI;GOING TO HAVE DRYWALL ONLY=UC 20% MINOR EXT FINISH;; CO ISSUED 5/29/10; 4/11 NOH, EST 100% REMOVE UC;10/11 NO SHOW;7/17 NOH; 3/18; INFO FROM H.O. (MRS) DNV1 PER H.O.; PAVED DW PRIOR TO 2/18 SALE;						
07/27/17	KCVM									
01/03/17	INSP	MARKED FOR INSPECTION								
10/11/11	KCCE									
04/06/11	KCPR									
01/12/10	KCPL									
11/13/06	DMCL									
09/19/06	MAIL									
EXTRA FEATURES VALUATION										
Feature Type	Units Length x Width Size Adj Rate Cond Market Value Notes									
</										

PICTURE



OWNER

DELONG, ALYSON A.
DELONG, JR., ADAM D.
36 JACKSON STREET
BOSCAWEN, NH 03303

TAXABLE DISTRICTS

District

Percentage

Water Dist

% 100

PERMITS

Date	Permit ID	Permit Type	Notes
07/30/09	2009-22	NEW BUILDING	MODULAR HOME (REPLAC
05/21/09	2009-07	DEMOLITION	DEMO HOUSE

BUILDING DETAILS

Model: 1 STORY FRAME RANCH

Roof: GABLE OR HIP/ASPHALT

Ext: VINYL SIDING

Int: DRYWALL

Floor: HARDWOOD

Heat: GAS/HOT WATER

Bedrooms: 2

Baths: 1.0

Fixtures: 4

Extra Kitchens:

Fireplaces:

A/C: No

Generators:

Quality: A0 AVG

Com. Wall:

Base Rate: RSA 88.00

Bldg. Rate: 1.0669

Sq. Foot Cost: \$ 93.89

Size Adj: 1.0999

BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
FFF	FST FLR FIN	1120	1.00	1120
BMU	BSMNT	704	0.15	106
CRL	CRAWL SPACE	416	0.05	21
OPF	OPEN PORCH FIN	144	0.25	36
ENT	ENTRANCE	30	0.10	3
GLA:	1,120	2,414		1,286

2018 BASE YEAR BUILDING VALUATION

Market Cost New: \$ 120,743

Year Built: 2009

Condition For Age: AVERAGE

Physical: 12 %

Functional:

Economic:

Temporary:

Total Depreciation: 12 %

Building Value: \$ 106,300

OWNER INFORMATION				SALES HISTORY				PICTURE	
LEFEBVRE, LORRI				Date	Book	Page	Type	Price Grantor	
11 TREMONT STREET				06/18/2018	3597	2041	Q1	180,000 MDR REHAD &	
				08/18/2017	3567	250	U135	59,900 SECRETARY OF HOUSING &	
				06/07/2017	3558	830	U135	1 CITIMORTGAGE INC.	
BOSCAWEN, NH 03303				02/11/2016	3506	480	U151	154,850 WOOD, MARY D	
LISTING HISTORY				NOTES					
02/14/18 KCPR				WHT, CRACKED CEILINGS-LOW DRWYS&CEILINGSSM CUBBY W/TOILET					
08/02/17 KCYM				OFF DR, WOODSTOVE STONE FOUNDATION, DIRT FLOOR; NO UPDATES;					
01/03/17 INSP				SEWER; 8/17NOH; NOT LIVED IN; FOR SALE HUD HOME; 2/18 NOT LIVED IN;					
06/04/12 KCYM				NO START TO RENOS YET; CK19;					
08/19/04 KCUL									
11/15/94 TW									
EXTRA FEATURES VALUATION									
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes			
GARAGE-1 STY	400	20 x 20	100	30.00	50	6,000			
SHED-WOOD	210	14 x 15	136	10.00	70	1,999 ATT GAR			
						8,000			
MUNICIPAL SOFTWARE BY AVTAR									
BOSCAWEN ASSESSING OFFICE									
PARCEL TOTAL TAXABLE VALUE									
Year	Building	Features		Land					
2016	\$ 105,300	\$ 7,100		\$ 53,700					
				Parcel Total: \$ 166,100					
2017	\$ 105,300	\$ 7,100		\$ 53,700					
				Parcel Total: \$ 166,100					
2018	\$ 99,800	\$ 8,000		\$ 81,100					
				Parcel Total: \$ 188,900					
LAND VALUATION									
Zone: R2W&S Minimum Acreage: 0.23 Minimum Frontage: 80				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	0.200 ac	85,384 E	100	100	100	100	95 -- MILD	100	81,100
						81,100			
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PICTURE		OWNER		TAXABLE DISTRICTS		BUILDING DETAILS	
		LEFEBVRE, LORIL 11 TREMONT STREET BOSCAWEN, NH 03303		District Water Dist	Percentage % 100	Model: 2.5 STORY FRAME CONVENTL Roof: GABLE OR HIP/ASPHALT Ext: VINYL SIDING Int: PLASTER/PLYWOOD PANEL Floor: PINE/SOFT WD Heat: GAS/HOT WATER Bedrooms: 4 Baths: 1.0 Fixtures: 4 Extra Kitchens: Fireplaces: Generators: A/C: No Quality: A1 AVG+10 Com. Wall: Size Adj: 0.9833 Base Rate: RSA 88.00 Bldg. Rate: 0.9964 Sq. Foot Cost: \$ 87.68	
		PERMITS					
		Date	Permit ID	Permit Type	Notes		
		12/19/17	2017000224	RENOVATIONS			
		12/13/17	2017000221	MECHANICAL			
							BUILDING SUB AREA DETAILS
		ID	Description	Area	Adj.	Effect.	
		UFF	UPPER FLR FIN	616	1.00	616	
		BMU	BSMNT	264	0.15	40	
		EPF	ENCLSD PORCH	268	0.70	188	
		ENT	ENTRANCE	12	0.10	1	
		FFF	FST FLR FIN	898	1.00	898	
		CRL	CRAWL SPACE	634	0.05	32	
		ATF	ATTIC FINISHED	616	0.25	154	
		GLA:	1,668	3,308		1,929	
							2018 BASE YEAR BUILDING VALUATION
		Market Cost New:			\$ 169,135		
		Year Built:			1838		
		Condition For Age:			GOOD		
		Physical:			41 %		
		Functional:					
		Economic:					
		Temporary:					
		Total Depreciation:			41 %		
		Building Value:			\$ 99,800		

SECTION 9

C. FINAL VALUATION TABLES

Land Pricing Zones

Zone 01			
Description:	R1	\$ 30,000 @	0.010 ac
Lot Size:	1.84	\$ 70,000 @	0.100 ac
Frontage:	150	\$ 90,000 @	0.230 ac
Lot Price:	\$ 96,000	\$ 91,000 @	0.460 ac
Excess Acreage:	\$ 2,500	\$ 92,000 @	0.750 ac
Excess Frontage:	\$ 150	\$ 95,000 @	0.920 ac
Water Frontage:	\$ 100,000	\$ 96,000 @	1.840 ac
View:	\$ 50,000	\$ 96,000 @	1.840 ac

Zone 02			
Description:	R2	\$ 30,000 @	0.010 ac
Lot Size:	0.92	\$ 70,000 @	0.100 ac
Frontage:	100	\$ 90,000 @	0.230 ac
Lot Price:	\$ 95,000	\$ 91,000 @	0.460 ac
Excess Acreage:	\$ 2,500	\$ 92,000 @	0.750 ac
Excess Frontage:	\$ 150	\$ 95,000 @	0.920 ac
Water Frontage:	\$ 100,000	\$ 95,000 @	0.920 ac
View:	\$ 50,000	\$ 95,000 @	0.920 ac

Zone 03			
Description:	AR	\$ 30,000 @	0.010 ac
Lot Size:	2.75	\$ 70,000 @	0.100 ac
Frontage:	200	\$ 90,000 @	0.230 ac
Lot Price:	\$ 99,000	\$ 91,000 @	0.460 ac
Excess Acreage:	\$ 2,500	\$ 92,000 @	0.750 ac
Excess Frontage:	\$ 150	\$ 95,000 @	0.920 ac
Water Frontage:	\$ 100,000	\$ 96,000 @	1.840 ac
View:	\$ 50,000	\$ 99,000 @	2.750 ac

Zone 04			
Description:	COM	\$ 30,000 @	0.010 ac
Lot Size:	0.92	\$ 70,000 @	0.100 ac
Frontage:	100	\$ 90,000 @	0.230 ac
Lot Price:	\$ 95,000	\$ 91,000 @	0.460 ac
Excess Acreage:	\$ 2,500	\$ 92,000 @	0.750 ac
Excess Frontage:	\$ 150	\$ 95,000 @	0.920 ac
Water Frontage:	\$ 100,000	\$ 95,000 @	0.920 ac
View:	\$ 50,000	\$ 95,000 @	0.920 ac

Zone 05			
Description:	IND	\$ 30,000 @	0.010 ac
Lot Size:	1.84	\$ 70,000 @	0.100 ac
Frontage:	200	\$ 90,000 @	0.230 ac
Lot Price:	\$ 96,000	\$ 91,000 @	0.460 ac
Excess Acreage:	\$ 2,500	\$ 92,000 @	0.750 ac
Excess Frontage:	\$ 150	\$ 95,000 @	0.920 ac
Water Frontage:	\$ 100,000	\$ 96,000 @	1.840 ac
View:	\$ 50,000	\$ 96,000 @	1.840 ac

Zone 06		
Description: R1 W	\$ 30,000 @	0.010 ac
Lot Size: 0.92	\$ 70,000 @	0.100 ac
Frontage: 125	\$ 90,000 @	0.230 ac
Lot Price: \$ 95,000	\$ 91,000 @	0.460 ac
Excess Acreage: \$ 2,500	\$ 92,000 @	0.750 ac
Excess Frontage: \$ 150	\$ 95,000 @	0.920 ac
Water Frontage: \$ 100,000	\$ 95,000 @	0.920 ac
View: \$ 50,000	\$ 95,000 @	0.920 ac

Zone 07		
Description: R1W&S	\$ 30,000 @	0.010 ac
Lot Size: 0.92	\$ 70,000 @	0.100 ac
Frontage: 125	\$ 90,000 @	0.230 ac
Lot Price: \$ 95,000	\$ 91,000 @	0.460 ac
Excess Acreage: \$ 2,500	\$ 92,000 @	0.750 ac
Excess Frontage: \$ 150	\$ 95,000 @	0.920 ac
Water Frontage: \$ 100,000	\$ 95,000 @	0.920 ac
View: \$ 50,000	\$ 95,000 @	0.920 ac

Zone 08		
Description: R2 W	\$ 30,000 @	0.010 ac
Lot Size: 0.46	\$ 70,000 @	0.100 ac
Frontage: 80	\$ 90,000 @	0.230 ac
Lot Price: \$ 91,000	\$ 91,000 @	0.460 ac
Excess Acreage: \$ 2,500	\$ 91,000 @	0.460 ac
Excess Frontage: \$ 150	\$ 91,000 @	0.460 ac
Water Frontage: \$ 100,000	\$ 91,000 @	0.460 ac
View: \$ 50,000	\$ 91,000 @	0.460 ac

Zone 09		
Description: R2W&S	\$ 30,000 @	0.010 ac
Lot Size: 0.23	\$ 70,000 @	0.100 ac
Frontage: 80	\$ 90,000 @	0.230 ac
Lot Price: \$ 90,000	\$ 90,000 @	0.230 ac
Excess Acreage: \$ 2,500	\$ 90,000 @	0.230 ac
Excess Frontage: \$ 150	\$ 90,000 @	0.230 ac
Water Frontage: \$ 100,000	\$ 90,000 @	0.230 ac
View: \$ 50,000	\$ 90,000 @	0.230 ac

Zone 10		
Description: AR W	\$ 30,000 @	0.010 ac
Lot Size: 1.84	\$ 70,000 @	0.100 ac
Frontage: 160	\$ 90,000 @	0.230 ac
Lot Price: \$ 96,000	\$ 91,000 @	0.460 ac
Excess Acreage: \$ 2,500	\$ 92,000 @	0.750 ac
Excess Frontage: \$ 150	\$ 95,000 @	0.920 ac
Water Frontage: \$ 100,000	\$ 96,000 @	1.840 ac
View: \$ 50,000	\$ 96,000 @	1.840 ac

Zone 11		
Description: ARW&S	\$ 30,000 @	0.010 ac
Lot Size: 0.92	\$ 70,000 @	0.100 ac
Frontage: 120	\$ 90,000 @	0.230 ac
Lot Price: \$ 95,000	\$ 91,000 @	0.460 ac
Excess Acreage: \$ 2,500	\$ 92,000 @	0.750 ac
Excess Frontage: \$ 150	\$ 95,000 @	0.920 ac
Water Frontage: \$ 100,000	\$ 95,000 @	0.920 ac
View: \$ 50,000	\$ 95,000 @	0.920 ac

Zone 12		
Description: COM W	\$ 30,000 @	0.010 ac
Lot Size: 0.69	\$ 70,000 @	0.100 ac
Frontage: 100	\$ 90,000 @	0.230 ac
Lot Price: \$ 91,500	\$ 91,000 @	0.460 ac
Excess Acreage: \$ 2,500	\$ 91,500 @	0.690 ac
Excess Frontage: \$ 150	\$ 91,500 @	0.690 ac
Water Frontage: \$ 100,000	\$ 91,500 @	0.690 ac
View: \$ 50,000	\$ 91,500 @	0.690 ac

Zone 13		
Description: CMW&S	\$ 30,000 @	0.010 ac
Lot Size: 0.46	\$ 70,000 @	0.100 ac
Frontage: 100	\$ 90,000 @	0.230 ac
Lot Price: \$ 91,000	\$ 91,000 @	0.460 ac
Excess Acreage: \$ 2,500	\$ 91,000 @	0.460 ac
Excess Frontage: \$ 150	\$ 91,000 @	0.460 ac
Water Frontage: \$ 100,000	\$ 91,000 @	0.460 ac
View: \$ 50,000	\$ 91,000 @	0.460 ac

Zone 14		
Description: MRD	\$ 30,000 @	0.010 ac
Lot Size: 0.23	\$ 70,000 @	0.100 ac
Frontage: 100	\$ 90,000 @	0.230 ac
Lot Price: \$ 90,000	\$ 90,000 @	0.230 ac
Excess Acreage: \$ 2,500	\$ 90,000 @	0.230 ac
Excess Frontage: \$ 120	\$ 90,000 @	0.230 ac
Water Frontage: \$ 100,000	\$ 90,000 @	0.230 ac
View: \$ 50,000	\$ 90,000 @	0.230 ac

Zone 15		
Description: VD	\$ 30,000 @	0.010 ac
Lot Size: 0.92	\$ 70,000 @	0.100 ac
Frontage: 100	\$ 90,000 @	0.230 ac
Lot Price: \$ 95,000	\$ 91,000 @	0.460 ac
Excess Acreage: \$ 2,500	\$ 95,000 @	0.920 ac
Excess Frontage: \$ 150	\$ 95,000 @	0.920 ac
Water Frontage: \$ 100,000	\$ 95,000 @	0.920 ac
View: \$ 50,000	\$ 95,000 @	0.920 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 EXC ACTIVITY AREA
EX-M	EXEMPT-MUNIC
EX-P	EXEMPT-PILT
EX-S	EXEMPT-STATE
R1	1F RES
R1A	1F RES WTR ACS
R1W	1F RES WTRFRNT
R2	2F RES
R2A	2F RES WTR ACS
R2W	2F RES WTRFRNT
R3	3F RES
R3A	3F RES WTR ACS
R3W	3F RES WTRFRNT
R4	4F RES
R4A	4F RES WTR ACS
R4W	4F RES WTRFRNT
UTL	UTILITY-OTHER
UTLE	UTILITY-ELEC
UTLG	UTILITY-GAS
UTLW	UTILITY-WATER

Neighborhoods		
Code	Adjustment	Factor
A	AVERAGE-40	60
B	AVERAGE-30	70
C	AVERAGE-20	80
D	AVERAGE-10	90
E	AVERAGE	100
F	AVERAGE+10	110
G	AVERAGE+20	120
H	AVERAGE+30	130
I	AVERAGE+40	140
J	AVERAGE+50	150
K	AVERAGE+60	160
L	AVERAGE+70	170
M	AVERAGE+80	180
N	AVERAGE+90	190
P	EXCELLENT	200
Q	EXCELLENT+25	225
R	EXCELLENT+50	250
S	EXCELLENT+75	275
T	LUXURIOUS	300
X	BACKLAND	100

Site Modifiers		
Code	Description	Factor
A	AVERAGE	100
B	BEST	120
E	EXCELLENT	115
F	FAIR	95
G	GOOD	105
N	NATURAL	90
P	POOR	80
U	UNDEVELOPED	50
V	UNDEV CLEAR	50
Y	VERY GOOD	110

Topography Modifiers		
Code	Description	Factor
B	MODERATE	85
G	VERY STEEP	65
L	LEVEL	100
M	MILD	95
R	ROLLING	90
S	STEEP	75
X	SEVERE	50

Road Modifiers		
Code	Description	Factor
G	GRAVEL/DIRT	95
P	PAVED	100
U	UNDEVELOPED	90

Driveway Modifiers		
Code	Description	Factor
G	GRAVEL/DIRT	95
M	NAT/GRASS	90
N	UNDEVELOPED	90
P	PAVED	100

Current Use Codes			
Code	Description	Min. Value	Max. Value
CUDE	DISCRETNRY	\$ 28.00	\$ 50.00
CUFL	FARM LAND	\$ 25.00	\$ 425.00
CUMH	MNGD HARDWD	\$ 33.00	\$ 49.00
CUMO	MNGD OTHER	\$ 22.00	\$ 34.00
CUMW	MNGD PINE	\$ 71.00	\$ 106.00
CUUH	UNMNGD HARDWD	\$ 54.00	\$ 81.00
CUUL	UNPRODUCTIVE	\$ 22.00	\$ 22.00
CUUO	UNMNGD OTHER	\$ 37.00	\$ 56.00
CUUW	UNMNGD PINE	\$ 118.00	\$ 177.00
CUWL	WETLANDS	\$ 22.00	\$ 22.00

View Subjects		
Code	Description	Factor
HLS	HILLS	50
MTS	MOUNTAINS	100
PST	PASTORAL	15
RHL	RIVER/HILLS	75

View Widths		
Code	Description	Factor
AVE	AVERAGE	45
NARR	NARROW	30
PAN	PANORAMIC	125
TUN	TUNNEL	20
WID	WIDE	75

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

View Distances		
Code	Description	Factor
CLS	CLOSE/NEAR	50
DST	DISTANT	100
EXT	EXTREME	125

Boscawen
Land Area Size Adjustment Factors

Acres	Adj.	Acres	Adj.	Acres	Adj.	Acres	Adj.	Acres	Adj.
10	100.00	61	84.00	112	68.00	163	52.00	214	36.00
11	99.00	62	84.00	113	68.00	164	52.00	215	36.00
12	99.00	63	83.00	114	67.00	165	51.00	216	36.00
13	99.00	64	83.00	115	67.00	166	51.00	217	35.00
14	98.00	65	83.00	116	67.00	167	51.00	218	35.00
15	98.00	66	82.00	117	66.00	168	51.00	219	35.00
16	98.00	67	82.00	118	66.00	169	50.00	220	34.00
17	98.00	68	82.00	119	66.00	170	50.00	221	34.00
18	97.00	69	81.00	120	65.00	171	50.00	222	34.00
19	97.00	70	81.00	121	65.00	172	49.00	223	33.00
20	97.00	71	81.00	122	65.00	173	49.00	224	33.00
21	96.00	72	80.00	123	65.00	174	49.00	225	33.00
22	96.00	73	80.00	124	64.00	175	48.00	226	32.00
23	96.00	74	80.00	125	64.00	176	48.00	227	32.00
24	95.00	75	79.00	126	64.00	177	48.00	228	32.00
25	95.00	76	79.00	127	63.00	178	47.00	229	32.00
26	95.00	77	79.00	128	63.00	179	47.00	230	31.00
27	94.00	78	79.00	129	63.00	180	47.00	231	31.00
28	94.00	79	78.00	130	62.00	181	46.00	232	31.00
29	94.00	80	78.00	131	62.00	182	46.00	233	30.00
30	93.00	81	78.00	132	62.00	183	46.00	234	30.00
31	93.00	82	77.00	133	61.00	184	46.00	235	30.00
32	93.00	83	77.00	134	61.00	185	45.00	236	29.00
33	93.00	84	77.00	135	61.00	186	45.00	237	29.00
34	92.00	85	76.00	136	60.00	187	45.00	238	29.00
35	92.00	86	76.00	137	60.00	188	44.00	239	28.00
36	92.00	87	76.00	138	60.00	189	44.00	240	28.00
37	91.00	88	75.00	139	60.00	190	44.00	241	28.00
38	91.00	89	75.00	140	59.00	191	43.00	242	27.00
39	91.00	90	75.00	141	59.00	192	43.00	243	27.00
40	90.00	91	74.00	142	59.00	193	43.00	244	27.00
41	90.00	92	74.00	143	58.00	194	42.00	245	27.00
42	90.00	93	74.00	144	58.00	195	42.00	246	26.00
43	89.00	94	74.00	145	58.00	196	42.00	247	26.00
44	89.00	95	73.00	146	57.00	197	41.00	248	26.00
45	89.00	96	73.00	147	57.00	198	41.00	249	25.00
46	88.00	97	73.00	148	57.00	199	41.00	250	25.00
47	88.00	98	72.00	149	56.00	200	41.00		
48	88.00	99	72.00	150	56.00	201	40.00		
49	88.00	100	72.00	151	56.00	202	40.00		
50	87.00	101	71.00	152	55.00	203	40.00		
51	87.00	102	71.00	153	55.00	204	39.00		
52	87.00	103	71.00	154	55.00	205	39.00		
53	86.00	104	70.00	155	55.00	206	39.00		
54	86.00	105	70.00	156	54.00	207	38.00		
55	86.00	106	70.00	157	54.00	208	38.00		
56	85.00	107	70.00	158	54.00	209	38.00		
57	85.00	108	69.00	159	53.00	210	37.00		
58	85.00	109	69.00	160	53.00	211	37.00		
59	84.00	110	69.00	161	53.00	212	37.00		
60	84.00	111	68.00	162	52.00	213	37.00		

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Description	Rate	DPR
79-D HISTORIC BARN	0.00 sf	0.00
79-F FARM STRUCTURE	0.00 sf	0.00
AUTO TELLER MACHINE	25,000.00 ea	0.00
BAILEY MHP	10,000.00 ea	100.00
BARN-1STRY	18.00 sf	40.00
BARN-1STRY/BSMNT	20.00 sf	40.00
BARN-1STRY/LOFT	22.00 sf	40.00
BARN-1STRY/LOFT/BSMT	24.00 sf	40.00
BARN-2STRY	26.00 sf	40.00
BARN-2STRY/BSMNT	28.00 sf	40.00
BARN-2STRY/LOFT	29.00 sf	40.00
BARN-2STRY/LOFT/BSMT	30.00 sf	40.00
BATH HOUSE	25.00 sf	50.00
BOAT DOCK	10.00 sf	50.00
BOAT HOUSE	30.00 sf	0.00
BOSCAWEN MHP	2,000.00 ea	0.00
CABANA	30.00 sf	0.00
CABIN	25.00 sf	75.00
CAMPER	40.00 sf	0.00
CANOPY	23.00 sf	0.00
CARPORT METAL	8.00 sf	50.00
CARPORT WOOD	11.00 sf	50.00
COLD STORAGE	50.00 sf	0.00
CONCRETE SLAB	5.00 sf	0.00
CONDO AMENITY	55,000.00 ea	0.00
COOPS-POULTRY	10.00 sf	40.00
DECK	7.00 sf	50.00
DRIVEUP 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-PASS	20,000.00 ea	0.00
F/W TANK, GALLONS	3.00 ea	0.00
FENCE COMMERCIAL/FT	15.00 ea	0.00
FESSENDEN MHP	1,000.00 ea	100.00
FIREPLACE 1-CUST	5,000.00 ea	0.00
FIREPLACE 1-STAND	3,000.00 ea	100.00
FIREPLACE 2-CUST	8,500.00 ea	100.00
FIREPLACE 2-STAND	5,000.00 ea	100.00
FIREPLACE 3-CUST	12,000.00 ea	100.00
FIREPLACE 3-STAND	6,500.00 ea	100.00
FIREPLACE 4-CUST	15,000.00 ea	0.00
FIREPLACE 4-STAND	8,000.00 ea	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
FONTAINE MHP	2,000.00 ea	0.00
FOUNDATION	20.00 sf	50.00
GARAGE-1 STY	30.00 sf	60.00
GARAGE-1 STY/ATTIC	33.00 sf	60.00
GARAGE-1 STY/BSMT	34.00 sf	60.00
GARAGE-1.5 STY	34.00 sf	60.00
GARAGE-1.5 STY/BSMT	35.00 sf	60.00
GARAGE-1.75 STY	35.00 sf	0.00
GARAGE-1.75 STY/BSMT	38.00 sf	0.00
GARAGE-2 STY	36.00 sf	60.00
GARAGE-2 STY/BSMT	39.00 sf	60.00
GARAGE-ATTIC/BSMT	35.00 sf	60.00
GAZEBO	12.00 sf	0.00
GENERATOR-COMMERCIAL	10,000.00 ea	0.00
GREENHOUSE-GLASS	24.00 sf	50.00
GREENHOUSE-POLY	5.00 sf	50.00
HOT TUB	1,500.00 ea	0.00
JUSTIN(SHERMAN) MHP	2,500.00 ea	0.00
KENNELS	12.00 sf	50.00
KESAVAN MHP	1,000.00 ea	0.00
LAFERRIERE MHP	2,500.00 ea	0.00
LEAN-TO	4.00 sf	50.00
LGHTS P-LOT DOUBLE	2,700.00 ea	0.00
LGHTS P-LOT QUAD	4,700.00 ea	0.00
LGHTS P-LOT TRIPLE	3,700.00 ea	0.00
LGHTS-P-LOT/SINGLE	1,700.00 ea	0.00
LIFTS-COMMERCIAL	4,000.00 ea	60.00
LOAD LEVELER	2,900.00 ea	0.00

Description	Rate	DPR
LOADING DOCKS	5,000.00 ea	0.00
OXBOW MHP	500.00 ea	0.00
PATIO	7.00 sf	50.00
PAVING	3.25 sf	60.00
POLE BARN	8.00 sf	0.00
POOL-ABOVE GROUND	6.00 sf	60.00
POOL-ENCLOSED	30.00 sf	0.00
POOL-INGRND-GUNITE	33.00 sf	60.00
POOL-INGRND-VINYL	28.00 sf	60.00
PORCH	15.00 sf	0.00
PUMP-GAS/OIL-DOUBLE	9,400.00 ea	75.00
PUMP-GAS/OIL-MIXING	8,200.00 ea	75.00
PUMP-GAS/OIL-SINGLE	7,500.00 ea	75.00
RIDING ARENA	18.00 sf	0.00
SAUNA	75.00 sf	50.00
SCALE 40 TON	43,000.00 ea	0.00
SCALE 50 TON	48,700.00 ea	0.00
SCALE 60 TON	55,000.00 ea	0.00
SCALE 70 TON	63,500.00 ea	0.00
SCREENHOUSE	14.00 sf	50.00
SHED-EQUIPMENT	8.00 sf	50.00
SHED-METAL	6.00 sf	40.00
SHED-VINYL	7.00 sf	0.00
SHED-WOOD	10.00 sf	60.00
SHERMAN MHP	7,500.00 ea	0.00
SHIBLES MHP	1,000.00 ea	0.00
SHOP-AVG	18.00 sf	60.00
SHOP-EX	25.00 sf	0.00
SHOP-GOOD	21.00 sf	60.00
SILO-BRICK	32.00 sf	0.00
SILO-CONCRETE	27.00 sf	40.00
SILO-STEEL	32.00 sf	40.00
SILO-WOOD	22.00 sf	40.00
SMITH MHP (BAK/BIR)	1,000.00 ea	0.00
SOLAR ELECTRIC PANEL	600.00 ea	0.00
SOLAR H2O PANELS	600.00 ea	0.00
SPRINKLERED AREA	3.00 sf	0.00
STABLES	21.00 sf	50.00
TANKS-FUEL/WATER	3.00 ea	50.00
TELEPHONE POLES	377,100.00 ea	0.00
TENNIS COURT(S)	18,000.00 ea	50.00
VAULTS	150.00 sf	75.00
WOODY HOLLOW MHP	6,000.00 ea	0.00

Boscawen
Features & Outbuildings Size Adjustment Factors

Area	Adj.	Area	Adj.	Area	Adj.	Area	Adj.	Area	Adj.
	4.00	165	1.57	285	1.16	495	0.92	1,885	0.68
50	3.80	170	1.54	290	1.15	510	0.91	2,135	0.67
55	3.51	175	1.51	295	1.14	525	0.90	2,465	0.66
60	3.27	180	1.49	300	1.13	545	0.89	2,910	0.65
65	3.06	185	1.46	305	1.12	565	0.88	3,560	0.64
70	2.89	190	1.44	315	1.11	585	0.87	4,575	0.63
75	2.73	195	1.42	320	1.10	605	0.86	6,405	0.62
80	2.60	200	1.40	325	1.09	630	0.85	10,670	0.61
85	2.48	205	1.38	330	1.08	655	0.84	32,000	0.60
90	2.38	210	1.36	340	1.07	685	0.83		
95	2.28	215	1.34	345	1.06	715	0.82		
100	2.20	220	1.33	355	1.05	745	0.81		
105	2.12	225	1.31	360	1.04	785	0.80		
110	2.05	230	1.30	370	1.03	825	0.79		
115	1.99	235	1.28	380	1.02	865	0.78		
120	1.93	240	1.27	390	1.01	915	0.77		
125	1.88	245	1.25	400	1.00	970	0.76		
130	1.83	250	1.24	410	0.99	1,035	0.75		
135	1.79	255	1.23	420	0.98	1,105	0.74		
140	1.74	260	1.22	430	0.97	1,190	0.73		
145	1.70	265	1.20	440	0.96	1,280	0.72		
150	1.67	270	1.19	455	0.95	1,395	0.71		
155	1.63	275	1.18	465	0.94	1,525	0.70		
160	1.60	280	1.17	480	0.93	1,685	0.69		

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Boscawen Building Codes & Values

Building Base Rate Codes & Values				
Code	Description	Stand. Dpr.	Rate	SA
CAP	APARTMENTS	1.50	77.00	RES
CBH	BOARDING HOUSE	1.50	55.00	COM
CBK	BANK	1.25	100.00	COM
CGS	GARAGE/SERVICE SHOP	1.25	37.00	COM
CHM	HOTEL/MOTEL	1.50	50.00	COM
CID	INDUSTRIALS	1.50	28.00	COM
CLC	LODGE/CLUBS	1.50	58.00	COM
CMM	MINI MARKET W/GAS	1.25	71.00	COM
COA	OFFICE/APTS	1.25	58.00	COM
COF	OFFICES	1.25	63.00	COM
COW	OFFICE/WAREHSE	1.25	36.00	COM
CRF	FAST FOOD/DRIVE IN	1.25	88.00	COM
CRS	RESTAURANTS	1.25	66.00	COM
CSM	SMALL MFG	1.25	26.00	COM
CST	STORES	1.25	68.00	COM
CWH	MINI WAREHOUSE	1.25	23.00	COM
ECF	CORRECTIONAL BLDG	1.00	125.00	COM
ECH	CHURCH	1.00	92.00	COM
ECR	CHURCH RECTORY	1.00	74.00	RES
EFS	FIRE STATION	1.00	50.00	COM
EGC	EXEMPT GENERAL COMM	1.00	70.00	RES
EHG	HIGHWAY GARAGE	1.00	50.00	COM
EHS	EXEMPT HOUSING	1.25	88.00	RES
EID	EXEMPT INDUSTRIAL	1.50	28.00	COM
ELB	LIBRARY	1.00	100.00	COM
EMD	EX MH DOUBLE WIDE	2.00	62.00	RES
EMF	EX MULTI FAMILY	1.25	72.00	RES
EMS	EX MH SINGLE WIDE	4.00	43.00	MFH
ENH	NURSING HOME	1.00	90.00	COM
EOF	EXEMPT OFFICE	1.00	90.00	COM
EPF	SAFETY COMPLEX	1.00	85.00	COM
EPS	POLICE STATION	1.00	90.00	COM
ESC	SCHOOLS/COLLEGE	1.00	88.00	COM
ETO	TOWN OFFICE	1.00	85.00	COM
IFA	MILL FACTORIES	1.25	64.00	IND
IMF	HEAVY MANUFACTURING	1.25	74.00	IND
IRD	INDUSTRIAL R/D	1.25	50.00	IND
IWH	IND WAREHOUSE	1.25	30.00	IND
MHD	DOUBLE WIDE MH	2.00	62.00	RES
MHS	MOBILE HOMES	4.50	50.00	MFH
MRV	CAMPER	5.00	25.00	MFH
RCT	CONDO TOWNHOUSES	1.25	70.00	RES
RSA	RESIDENTIAL	1.50	88.00	RES
RSM	RESIDENTIAL MULTIFAM	1.75	73.00	RES
UTL	UTILITY BUILDINGS	1.00	80.00	RES

Building Sub Area Codes & Values		
Code	Description	Factor
ATF	ATTIC FINISHED	0.25
ATU	ATTIC UNFINISHED	0.10
BMF	BSMNT FINISHED	0.30
BMG	BASEMENT GARAGE	0.20
BMU	BSMNT UNFINISHED	0.15
COF	COM OFFICE AREA	1.75
CPT	CARPORT ATTACHED	0.10
CRL	CRAWL SPACE	0.05
CTH	CATHERAL CEILING	0.10
DEK	DECK	0.10
ENT	ENTRANCE	0.10
EPF	ENCLSD PORCH FIN	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	0.25
LDK	LOADING AREA	0.20
OFF	OFFICE AREA	1.00
OPF	OPEN PORCH FIN	0.25
PAT	PATIO	0.10
PRS	PIERS	-0.05
RBF	RAISED BSMNT FIN	0.50
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	0.35
UFF	UPPER FLR FIN	1.00
UFU	UPPER FLR UNFIN	0.50
VLТ	VAULTED CEILING	0.05

Building Quality Adjustments		
Code	Description	Factor
A0	AVG	1.00
A1	AVG+10	1.10
A2	AVG+20	1.20
A3	AVG+30	1.30
B1	AVG-10	0.90
B2	AVG-20	0.80
B3	AVG-30	0.70
B4	AVG-40	0.60
B5	AVG-50	0.50
A4	EXC	1.40
A5	EXC+10	1.50
A6	EXC+20	1.60
A7	EXC+40	1.80
A8	EXC+60	2.00
A9	LUXURIOUS	2.50
AA	SPECIAL USE	3.00

Building Story Codes & Values		
Code	Description	Factor
A	1 STORY FRAME	1.00
B	1.5 STORY FRAME	0.99
C	1.75 STORY FRAME	0.98
D	2 STORY FRAME	0.96
E	2.5 STORY FRAME	0.94
F	2.75 STORY FRAME	0.94
G	3 STORY FRAME	0.92
H	3.5+ STORY FRAME	0.90
I	SPLT LVL	1.00

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

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

Building Exterior Wall Materials		
Code	Description	Points
1	CEMENT CLAPBOARD	36.00
2	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/SHAKES	34.00
M	CNCRT OR BLK	28.00
N	CB STUCCO	34.00
O	ASPHALT	30.00
P	BRK VENEER	37.00
Q	BR ON MASONRY	40.00
R	STN ON MASONRY	42.00
S	VINYL SIDING	35.00
T	ALUM SIDING	33.00
U	PREFIN METAL	38.00
V	GLASS/THERMO	40.00
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

Building Interior Wall Materials		
Code	Description	Points
A	MINIMUM	8.00
B	WALL BOARD	22.00
C	PLASTER	27.00
D	DRYWALL	27.00
E	WOOD OR LOG	30.00
F	PLYWOOD PANEL	27.00
G	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
J	LAMINATE/VINYL	9.00
K	VCT	12.00

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
I	HEAT PUMP	8.00

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

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

Standard Age Only Building Depreciation Schedule

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

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

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

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Residential Building Area Size Adjustment Factors

Median Effective Area = 1800sf Fixed Site Cost Adjustment = 25%

Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.
138	4.00	200	3.00	278	2.37	450	1.75	1,184	1.13
139	3.99	201	2.99	280	2.36	455	1.74	1,216	1.12
140	3.97	202	2.98	281	2.35	459	1.73	1,250	1.11
141	3.95	203	2.97	283	2.34	464	1.72	1,286	1.10
142	3.93	204	2.96	285	2.33	469	1.71	1,324	1.09
143	3.90	205	2.95	287	2.32	474	1.70	1,364	1.08
144	3.88	206	2.93	288	2.31	479	1.69	1,406	1.07
145	3.86	207	2.92	290	2.30	484	1.68	1,452	1.06
146	3.84	208	2.91	292	2.29	489	1.67	1,500	1.05
147	3.82	209	2.90	294	2.28	495	1.66	1,552	1.04
148	3.80	210	2.89	296	2.27	500	1.65	1,607	1.03
149	3.78	211	2.88	298	2.26	506	1.64	1,667	1.02
150	3.76	212	2.87	300	2.25	511	1.63	1,731	1.01
151	3.74	213	2.86	302	2.24	517	1.62	1,800	1.00
152	3.72	214	2.85	304	2.23	523	1.61	1,875	0.99
153	3.70	215	2.84	306	2.22	529	1.60	1,957	0.98
154	3.68	216	2.83	308	2.21	536	1.59	2,045	0.97
155	3.66	217	2.82	310	2.20	542	1.58	2,143	0.96
156	3.64	218	2.81	313	2.19	549	1.57	2,250	0.95
157	3.62	220	2.80	315	2.18	556	1.56	2,368	0.94
158	3.60	221	2.79	317	2.17	562	1.55	2,500	0.93
159	3.58	222	2.78	319	2.16	570	1.54	2,647	0.92
160	3.57	223	2.77	321	2.15	577	1.53	2,812	0.91
161	3.55	224	2.76	324	2.14	584	1.52	3,000	0.90
162	3.53	225	2.75	326	2.13	592	1.51	3,214	0.89
163	3.51	226	2.74	328	2.12	600	1.50	3,462	0.88
164	3.50	227	2.73	331	2.11	608	1.49	3,750	0.87
165	3.48	228	2.72	333	2.10	616	1.48	4,091	0.86
166	3.46	230	2.71	336	2.09	625	1.47	4,500	0.85
167	3.45	231	2.70	338	2.08	634	1.46	5,000	0.84
168	3.43	232	2.69	341	2.07	643	1.45	5,625	0.83
169	3.42	233	2.68	344	2.06	652	1.44	6,429	0.82
170	3.40	234	2.67	346	2.05	662	1.43	7,500	0.81
171	3.38	236	2.66	349	2.04	672	1.42	9,000	0.80
172	3.37	237	2.65	352	2.03	682	1.41	11,250	0.79
173	3.35	238	2.64	354	2.02	692	1.40	15,000	0.78
174	3.34	239	2.63	357	2.01	703	1.39	22,500	0.77
175	3.32	241	2.62	360	2.00	714	1.38	45,000	0.76
176	3.31	242	2.61	363	1.99	726	1.37	100,000	0.75
177	3.29	243	2.60	366	1.98	738	1.36	200,000	0.7522
178	3.28	245	2.59	369	1.97	750	1.35	300,000	0.7515
179	3.27	246	2.58	372	1.96	763	1.34	400,000	0.7511
180	3.25	247	2.57	375	1.95	776	1.33	500,000	0.7509
181	3.24	249	2.56	378	1.94	789	1.32	600,000	0.7508
182	3.22	250	2.55	381	1.93	804	1.31	700,000	0.7506
183	3.21	251	2.54	385	1.92	818	1.30	800,000	0.7506
184	3.20	253	2.53	388	1.91	833	1.29	900,000	0.7505
185	3.18	254	2.52	391	1.90	849	1.28	1,000,000	0.7504
186	3.17	256	2.51	395	1.89	865	1.27		
187	3.16	257	2.50	398	1.88	882	1.26		
188	3.15	259	2.49	402	1.87	900	1.25		
189	3.13	260	2.48	405	1.86	918	1.24		
190	3.12	262	2.47	409	1.85	938	1.23		
191	3.11	263	2.46	413	1.84	957	1.22		
192	3.09	265	2.45	417	1.83	978	1.21		
193	3.08	266	2.44	421	1.82	1,000	1.20		
194	3.07	268	2.43	425	1.81	1,023	1.19		
195	3.06	269	2.42	429	1.80	1,047	1.18		
196	3.05	271	2.41	433	1.79	1,071	1.17		
197	3.04	273	2.40	437	1.78	1,098	1.16		
198	3.02	274	2.39	441	1.77	1,125	1.15		
199	3.01	276	2.38	446	1.76	1,154	1.14		

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Commercial Building Area Size Adjustment Factors

Median Effective Area = 3400sf Fixed Site Cost Adjustment = 25%

Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.
262	4.00	337	3.27	464	2.58	746	1.89	1,889	1.20
263	3.98	339	3.26	467	2.57	752	1.88	1,932	1.19
264	3.97	340	3.25	470	2.56	759	1.87	1,977	1.18
265	3.96	341	3.24	472	2.55	766	1.86	2,024	1.17
266	3.95	343	3.23	475	2.54	773	1.85	2,073	1.16
267	3.93	344	3.22	478	2.53	780	1.84	2,125	1.15
268	3.92	346	3.21	480	2.52	787	1.83	2,179	1.14
269	3.91	347	3.20	483	2.51	794	1.82	2,237	1.13
270	3.90	348	3.19	486	2.50	802	1.81	2,297	1.12
271	3.89	350	3.18	489	2.49	810	1.80	2,361	1.11
272	3.88	351	3.17	491	2.48	817	1.79	2,429	1.10
273	3.86	353	3.16	494	2.47	825	1.78	2,500	1.09
274	3.85	354	3.15	497	2.46	833	1.77	2,576	1.08
275	3.84	356	3.14	500	2.45	842	1.76	2,656	1.07
276	3.83	357	3.13	503	2.44	850	1.75	2,742	1.06
277	3.82	359	3.12	506	2.43	859	1.74	2,833	1.05
278	3.81	360	3.11	509	2.42	867	1.73	2,931	1.04
279	3.80	362	3.10	512	2.41	876	1.72	3,036	1.03
280	3.79	363	3.09	515	2.40	885	1.71	3,148	1.02
281	3.78	365	3.08	518	2.39	895	1.70	3,269	1.01
282	3.76	366	3.07	521	2.38	904	1.69	3,400	1.00
283	3.75	368	3.06	525	2.37	914	1.68	3,542	0.99
284	3.74	370	3.05	528	2.36	924	1.67	3,696	0.98
285	3.73	371	3.04	531	2.35	934	1.66	3,864	0.97
286	3.72	373	3.03	535	2.34	944	1.65	4,048	0.96
287	3.71	374	3.02	538	2.33	955	1.64	4,250	0.95
288	3.70	376	3.01	541	2.32	966	1.63	4,474	0.94
289	3.69	378	3.00	545	2.31	977	1.62	4,722	0.93
290	3.68	379	2.99	548	2.30	988	1.61	5,000	0.92
291	3.67	381	2.98	552	2.29	1,000	1.60	5,312	0.91
292	3.66	383	2.97	556	2.28	1,012	1.59	5,667	0.90
293	3.65	385	2.96	559	2.27	1,024	1.58	6,071	0.89
294	3.64	386	2.95	563	2.26	1,037	1.57	6,538	0.88
295	3.63	388	2.94	567	2.25	1,049	1.56	7,083	0.87
296	3.62	390	2.93	570	2.24	1,062	1.55	7,727	0.86
297	3.61	392	2.92	574	2.23	1,076	1.54	8,500	0.85
298	3.60	394	2.91	578	2.22	1,090	1.53	9,444	0.84
299	3.59	395	2.90	582	2.21	1,104	1.52	10,625	0.83
300	3.58	397	2.89	586	2.20	1,118	1.51	12,143	0.82
301	3.57	399	2.88	590	2.19	1,133	1.50	14,167	0.81
302	3.56	401	2.87	594	2.18	1,149	1.49	17,000	0.80
304	3.55	403	2.86	599	2.17	1,164	1.48	21,250	0.79
305	3.54	405	2.85	603	2.16	1,181	1.47	28,333	0.78
306	3.53	407	2.84	607	2.15	1,197	1.46	42,500	0.77
307	3.52	409	2.83	612	2.14	1,214	1.45	85,000	0.76
308	3.51	411	2.82	616	2.13	1,232	1.44	100,000	0.76
309	3.50	413	2.81	620	2.12	1,250	1.43	200,000	0.7542
310	3.49	415	2.80	625	2.11	1,269	1.42	300,000	0.7528
311	3.48	417	2.79	630	2.10	1,288	1.41	400,000	0.7521
312	3.47	419	2.78	634	2.09	1,308	1.40	500,000	0.7517
314	3.46	421	2.77	639	2.08	1,328	1.39	600,000	0.7514
315	3.45	423	2.76	644	2.07	1,349	1.38	700,000	0.7512
316	3.44	425	2.75	649	2.06	1,371	1.37	800,000	0.7511
317	3.43	427	2.74	654	2.05	1,393	1.36	900,000	0.7509
318	3.42	429	2.73	659	2.04	1,417	1.35	1,000,000	0.7509
320	3.41	431	2.72	664	2.03	1,441	1.34		
321	3.40	434	2.71	669	2.02	1,466	1.33		
322	3.39	436	2.70	675	2.01	1,491	1.32		
323	3.38	438	2.69	680	2.00	1,518	1.31		
324	3.37	440	2.68	685	1.99	1,545	1.30		
326	3.36	443	2.67	691	1.98	1,574	1.29		
327	3.35	445	2.66	697	1.97	1,604	1.28		
328	3.34	447	2.65	702	1.96	1,635	1.27		
329	3.33	450	2.64	708	1.95	1,667	1.26		
331	3.32	452	2.63	714	1.94	1,700	1.25		
332	3.31	455	2.62	720	1.93	1,735	1.24		
333	3.30	457	2.61	726	1.92	1,771	1.23		
335	3.29	459	2.60	733	1.91	1,809	1.22		
336	3.28	462	2.59	739	1.90	1,848	1.21		

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Boscawen

Industrial Building Area Size Adjustment Factors

Median Effective Area = 13000sf Fixed Site Cost Adjustment = 25%

Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.
1,000	4.00	1,270	3.31	1,738	2.62	2,754	1.93	6,633	1.24
1,003	3.99	1,275	3.30	1,747	2.61	2,778	1.92	6,771	1.23
1,006	3.98	1,280	3.29	1,757	2.60	2,802	1.91	6,915	1.22
1,009	3.97	1,285	3.28	1,766	2.59	2,826	1.90	7,065	1.21
1,012	3.96	1,290	3.27	1,776	2.58	2,851	1.89	7,222	1.20
1,016	3.95	1,295	3.26	1,786	2.57	2,876	1.88	7,386	1.19
1,019	3.94	1,300	3.25	1,796	2.56	2,902	1.87	7,558	1.18
1,022	3.93	1,305	3.24	1,806	2.55	2,928	1.86	7,738	1.17
1,025	3.92	1,310	3.23	1,816	2.54	2,955	1.85	7,927	1.16
1,028	3.91	1,316	3.22	1,826	2.53	2,982	1.84	8,125	1.15
1,032	3.90	1,321	3.21	1,836	2.52	3,009	1.83	8,333	1.14
1,035	3.89	1,327	3.20	1,847	2.51	3,037	1.82	8,553	1.13
1,038	3.88	1,332	3.19	1,857	2.50	3,066	1.81	8,784	1.12
1,042	3.87	1,337	3.18	1,868	2.49	3,095	1.80	9,028	1.11
1,045	3.86	1,343	3.17	1,879	2.48	3,125	1.79	9,286	1.10
1,048	3.85	1,349	3.16	1,890	2.47	3,155	1.78	9,559	1.09
1,052	3.84	1,354	3.15	1,901	2.46	3,186	1.77	9,848	1.08
1,055	3.83	1,360	3.14	1,912	2.45	3,218	1.76	10,156	1.07
1,059	3.82	1,366	3.13	1,923	2.44	3,250	1.75	10,484	1.06
1,062	3.81	1,371	3.12	1,935	2.43	3,283	1.74	10,833	1.05
1,066	3.80	1,377	3.11	1,946	2.42	3,316	1.73	11,207	1.04
1,069	3.79	1,383	3.10	1,958	2.41	3,351	1.72	11,607	1.03
1,073	3.78	1,389	3.09	1,970	2.40	3,385	1.71	12,037	1.02
1,076	3.77	1,395	3.08	1,982	2.39	3,421	1.70	12,500	1.01
1,080	3.76	1,401	3.07	1,994	2.38	3,457	1.69	13,000	1.00
1,083	3.75	1,407	3.06	2,006	2.37	3,495	1.68	13,542	0.99
1,087	3.74	1,413	3.05	2,019	2.36	3,533	1.67	14,130	0.98
1,091	3.73	1,419	3.04	2,031	2.35	3,571	1.66	14,773	0.97
1,094	3.72	1,425	3.03	2,044	2.34	3,611	1.65	15,476	0.96
1,098	3.71	1,432	3.02	2,057	2.33	3,652	1.64	16,250	0.95
1,102	3.70	1,438	3.01	2,070	2.32	3,693	1.63	17,105	0.94
1,105	3.69	1,444	3.00	2,083	2.31	3,736	1.62	18,056	0.93
1,109	3.68	1,451	2.99	2,097	2.30	3,779	1.61	19,118	0.92
1,113	3.67	1,457	2.98	2,110	2.29	3,824	1.60	20,312	0.91
1,117	3.66	1,464	2.97	2,124	2.28	3,869	1.59	21,667	0.90
1,121	3.65	1,471	2.96	2,138	2.27	3,916	1.58	23,214	0.89
1,125	3.64	1,477	2.95	2,152	2.26	3,963	1.57	25,000	0.88
1,128	3.63	1,484	2.94	2,167	2.25	4,012	1.56	27,083	0.87
1,132	3.62	1,491	2.93	2,181	2.24	4,062	1.55	29,545	0.86
1,136	3.61	1,498	2.92	2,196	2.23	4,114	1.54	32,500	0.85
1,140	3.60	1,505	2.91	2,211	2.22	4,167	1.53	36,111	0.84
1,144	3.59	1,512	2.90	2,226	2.21	4,221	1.52	40,625	0.83
1,148	3.58	1,519	2.89	2,241	2.20	4,276	1.51	46,429	0.82
1,152	3.57	1,526	2.88	2,257	2.19	4,333	1.50	54,167	0.81
1,157	3.56	1,533	2.87	2,273	2.18	4,392	1.49	65,000	0.80
1,161	3.55	1,540	2.86	2,289	2.17	4,452	1.48	81,250	0.79
1,165	3.54	1,548	2.85	2,305	2.16	4,514	1.47	108,333	0.7800
1,169	3.53	1,555	2.84	2,321	2.15	4,577	1.46	162,500	0.7700
1,173	3.52	1,562	2.83	2,338	2.14	4,643	1.45	325,000	0.7600
1,178	3.51	1,570	2.82	2,355	2.13	4,710	1.44	400,000	0.7581
1,182	3.50	1,578	2.81	2,372	2.12	4,779	1.43	500,000	0.7565
1,186	3.49	1,585	2.80	2,390	2.11	4,851	1.42	600,000	0.7554
1,190	3.48	1,593	2.79	2,407	2.10	4,924	1.41	700,000	0.7546
1,195	3.47	1,601	2.78	2,425	2.09	5,000	1.40	800,000	0.7541
1,199	3.46	1,609	2.77	2,444	2.08	5,078	1.39	900,000	0.7536
1,204	3.45	1,617	2.76	2,462	2.07	5,159	1.38	1,000,000	0.7532
1,208	3.44	1,625	2.75	2,481	2.06	5,242	1.37		
1,213	3.43	1,633	2.74	2,500	2.05	5,328	1.36		
1,217	3.42	1,641	2.73	2,519	2.04	5,417	1.35		
1,222	3.41	1,650	2.72	2,539	2.03	5,508	1.34		
1,226	3.40	1,658	2.71	2,559	2.02	5,603	1.33		
1,231	3.39	1,667	2.70	2,579	2.01	5,702	1.32		
1,236	3.38	1,675	2.69	2,600	2.00	5,804	1.31		
1,240	3.37	1,684	2.68	2,621	1.99	5,909	1.30		
1,245	3.36	1,693	2.67	2,642	1.98	6,019	1.29		
1,250	3.35	1,702	2.66	2,664	1.97	6,132	1.28		
1,255	3.34	1,711	2.65	2,686	1.96	6,250	1.27		
1,260	3.33	1,720	2.64	2,708	1.95	6,373	1.26		
1,265	3.32	1,729	2.63	2,731	1.94	6,500	1.25		

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Boscawen

Manufactured Building Area Size Adjustment Factors

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

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

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

SOLAR PANELS

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

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

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

SECTION 10

WATERFRONT, VIEW & BUILDING GRADE INFORMATION

A. WATERFRONT

B. VIEW REPORT

C. BUILDING GRADE REPORT

FOLLOWED BY PICTURE CATALOG

A. WATERFRONT

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

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

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

Topography and access to the site, as well as to the waterfront itself varies and can greatly affect the market value. Because of this, it is rare to find two properties that are identical and as such adjustments must be made for water quality and access based on 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.

Merrimack River Waterfront

Waterfront adjustments range from \$25,000 for undeveloped to \$200,000 for excellent waterfront. An average waterfront is \$50,000. The presence of a sandy beach, more than 300' of frontage, grassy waterfront, mild topography, or other improvements are positive features that may be added to the base condition when the site is average or less than average. These features add value and make the lot more desirable. The presence of weeds, less than 70' of frontage, distance to the waterfront, shallow waterfront, steep topography, right of way encumbrances, and the like can be negative features and may reduce the condition of any site.

Contoocook River Waterfront

Waterfront adjustments range from \$4,000 for undeveloped to \$50,000 for excellent waterfront. An average waterfront is \$10,000. The presence of a sandy beach, more than 300' of frontage, grassy waterfront, mild topography, or other improvements are positive features that may be added to the base condition when the site is average or less than average. These features add value and make the lot more desirable. The presence of weeds, less than 70' of frontage, distance to the waterfront, shallow waterfront, steep topography, right of way encumbrances, brownfield properties, and the like can be negative features and may reduce the condition of any site.

Walker Pond Waterfront

Waterfront adjustments range from \$10,000 for undeveloped or limited access to \$200,000 for excellent waterfront. The presence of a sandy beach, more than 300' of frontage, grassy waterfront, mild topography, or other improvements are positive features that may be added to the base condition when the site is average or less than average. These features add value and make the lot more desirable. The presence of weeds, less than 400' of frontage, distance to the waterfront, shallow waterfront, steep topography, right of way encumbrances, and the like can be negative features and may reduce the condition of any site.

Boscawen Waterfront Report

Sorted By Waterfront Value



Map Lot Sub: 000045 000075 000000
Location: 26 CHADWICK HILL
Owner: SANBORN, DAVID
Waterfront Value: \$ 10,000

Condition: 10
Notes: LIM USE/ACC WF



Map Lot Sub: 000045 000077 000000
Location: 30 CHADWICK HILL
Owner: MILLARD, MAXWELL & ELIZABETH
Waterfront Value: \$ 10,000

Condition: 10
Notes: USE LIM/ACCTOPO WF



Map Lot Sub: 00183C 000042 000000
Location: 56 EEL
Owner: SEARAH, DAVID L. & SUSAN J., C
Waterfront Value: \$ 17,000

Condition: 20
Notes: WF



Map Lot Sub: 00183C 000037 000000
Location: 14 EEL
Owner: KASYAN, THOMAS MATTHEW
Waterfront Value: \$ 20,000

Condition: 20

Notes: WF

	Date	Book/Page	Type	Price
Most Recent Sale:	07/17/18	3601/0944	Q I	\$256,000
Current Assessment:				\$244,000



Map Lot Sub: 00183C 000040 000000
Location: EEL
Owner: DEMERS REVOCABLE TRUST, DANIEL
Waterfront Value: \$ 21,300

Condition: 25

Notes: WF



Map Lot Sub: 00183C 000033 00000A
Location: 12 EEL
Owner: CAREY MORRILL, ELLIE
Waterfront Value: \$ 22,500

Condition: 25

Notes: UND WF



Map Lot Sub: 00183C 000038 000000
Location: EEL
Owner: TOWN OF BOSCAWEN
Waterfront Value: \$ 25,000

Condition: 25

Notes: WF



Map Lot Sub: 00183C 000041 000000
Location: 52 EEL
Owner: JEWETT, JULIE D. REVTRUST
Waterfront Value: \$ 27,000

Condition: 30
Notes: XS WF



Map Lot Sub: 000045 000074 000000
Location: 12 CHADWICK HILL
Owner: PENACOOK BOSC WATER PRECINCT
Waterfront Value: \$ 200,000

Condition: 200
Notes: XS - UND WF

B. VIEWS

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

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

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

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

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

Views

There are 34 out of 1,644 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.

Boscawen View Report

Sorted By View Value



Map Lot Sub: 00081A 000004 000000
Location: 236 KING STREET
Owner: COLLINS, KIMBERLY J.
View Value: \$ 1,000
Subject: HILLS
Width: NARROW
Depth: TOP 25
Distance: CLOSE/NEAR
Condition: 100

Notes:

	Date	Book/Page	Type	Price
Most Recent Sale:	04/01/16	3510/1663	Q I	\$193,000
Current Assessment:				\$220,200



Map Lot Sub: 000049 000063 000011
Location: 4 FOLSOM DRIVE
Owner: COLE, JAMES R.
View Value: \$ 1,500
Subject: MOUNTAINS
Width: TUNNEL
Depth: TOP 25
Distance: DISTANT
Condition: 50

Notes: part blkd

	Date	Book/Page	Type	Price
Most Recent Sale:	11/20/17	3577/1992	Q I	\$410,000
Current Assessment:				\$398,000



Map Lot Sub: 000096 000007 000000
Location: 15 HARDY
Owner: TAUBER, ALFRED I
View Value: \$ 1,500
Subject: HILLS
Width: AVERAGE
Depth: TOP 25
Distance: DISTANT
Condition: 50

Notes: part blkd

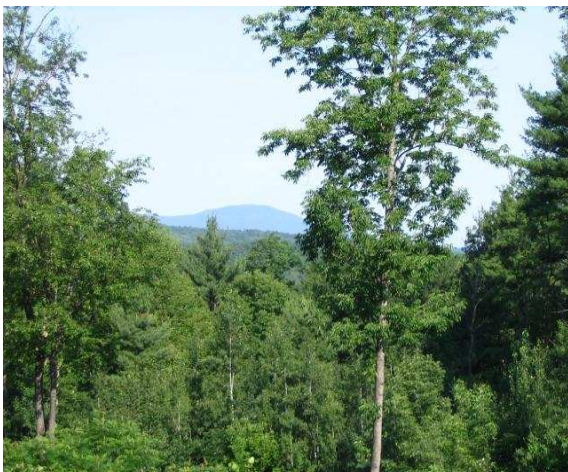


Map Lot Sub: 000049 000022 000000
Location: 468 HIGH STREET
Owner: GIOVAGNOLI, THOMAS
View Value: \$ 2,000
Subject: HILLS
Width: NARROW
Depth: TOP 25
Distance: DISTANT
Condition: 100
Notes:

	Date	Book/Page	Type	Price
Most Recent Sale:	10/07/15	3493/2724	Q V	\$340,000
Current Assessment:				\$958,900



Map Lot Sub: 000083 000071 000000
Location: 23 QUEEN STREET
Owner: COLE, ERIC
View Value: \$ 2,000
Subject: MOUNTAINS
Width: NARROW
Depth: TOP 25
Distance: DISTANT
Condition: 50
Notes: PART BLOCKED TUN V



Map Lot Sub: 000081 000013 000005
Location: 290 QUEEN STREET
Owner: BAILEY, DAVID A
View Value: \$ 2,500
Subject: MOUNTAINS
Width: TUNNEL
Depth: TOP 25
Distance: DISTANT
Condition: 100
Notes: MNT/TUN/D25/DST VU



Map Lot Sub: 000083 000040 000000
Location: 118 QUEEN STREET
Owner: RICARD, JEFFREY
View Value: \$ 2,500
Subject: MOUNTAINS
Width: TUNNEL
Depth: TOP 25
Distance: DISTANT
Condition: 100
Notes: HLS/TUN/D25/DST VU



Map Lot Sub: 000083 000041 000000
Location: 230 QUEEN STREET
Owner: GREEN, RICHARD D
View Value: \$ 2,500
Subject: MOUNTAINS
Width: TUNNEL
Depth: TOP 25
Distance: DISTANT
Condition: 100
Notes: VU



Map Lot Sub: 000047 000009 000000
Location: 346 HIGH STREET
Owner: COLBY, JAMES M, TRUSTEE, 07.20
View Value: \$ 3,000 CU
Subject: HILLS
Width: AVERAGE
Depth: TOP 25
Distance: DISTANT
Condition: 100
Notes: HLS/AVE/D25/DST VU



Map Lot Sub: 000096 000007 000001
Location: 22 HARDY
Owner: TAUBER, ALFRED I
View Value: \$ 3,000
Subject: HILLS
Width: AVERAGE
Depth: TOP 25
Distance: DISTANT
Condition: 100
Notes: VU



Map Lot Sub: 000047 000040 000001
Location: 216 WATER STREET
Owner: GOODRICH, PAMELA J
View Value: \$ 4,000
Subject: MOUNTAINS
Width: NARROW
Depth: TOP 50
Distance: DISTANT
Condition: 50
Notes: part blocked /ple



Map Lot Sub: 000049 000063 000013
Location: 11 KENEVAL AVENUE
Owner: EAFRATI, ANGELA M
View Value: \$ 4,000
Subject: MOUNTAINS
Width: NARROW
Depth: TOP 25
Distance: DISTANT
Condition: 100
Notes: VU



Map Lot Sub: 000081 000016 000000
Location: 248 QUEEN STREET
Owner: DAVIS, BETTY G., TRUSTEE
View Value: \$ 5,000
Subject: MOUNTAINS
Width: TUNNEL
Depth: TOP 50
Distance: DISTANT
Condition: 100
Notes: mtns/tun/d50/dst



Map Lot Sub: 000047 000009 00000A
Location: 342 HIGH STREET
Owner: COLBY, JAMES M, TRUSTEE, 07.20
View Value: \$ 5,500
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 25
Distance: DISTANT
Condition: 100
Notes: MTS/AVE/D25/DST VU



Map Lot Sub: 000094 000008 000000
Location: 63 NORTH WATER
Owner: BALL, DANIEL J.
View Value: \$ 5,500
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 25
Distance: DISTANT
Condition: 100
Notes: pic=seasonal vu



Map Lot Sub: 00081D 000010 000000
Location: 8 DANIEL WEBSTER HIGHW
Owner: H&R CONSTRUCTION CORP
View Value: \$ 5,500
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 25
Distance: DISTANT
Condition: 100
Notes: VU



Map Lot Sub: 000094 000022 000000
Location: 2 LONG
Owner: HARTFORD, LOIS
View Value: \$ 7,500
Subject: MOUNTAINS
Width: NARROW
Depth: TOP 50
Distance: DISTANT
Condition: 100
Notes: MTS/NAR/D50/DST VU



Map Lot Sub: 000081 000011 000000
Location: 8 BLUEBIRD
Owner: STEENBEKE TRUST, JANICE E REV
View Value: \$ 8,500
Subject: HILLS
Width: AVERAGE
Depth: TOP 75
Distance: DISTANT
Condition: 100
Notes: 2 vu's



Map Lot Sub: 00183C 000041 000000
Location: 52 EEL
Owner: JEWETT, JULIE D. REVTRUST
View Value: \$ 8,500
Subject: RIVER/HILLS
Width: AVERAGE
Depth: TOP 100%
Distance: CLOSE/NEAR
Condition: 100
Notes:



Map Lot Sub: 000045 000004 000000
Location: 121 WATER STREET
Owner: DONOVAN, MASON
View Value: \$ 9,500
Subject: MOUNTAINS
Width: WIDE
Depth: TOP 50
Distance: DISTANT
Condition: 50
Notes: PART BLKD



Map Lot Sub: 000047 000044 000000
Location: 120 WATER STREET
Owner: WATER STREET FARM LLC
View Value: \$ 11,500
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 50
Distance: DISTANT
Condition: 100
Notes: 2nd VU=small hill



Map Lot Sub: 000096 000004 00000A
Location: 225 WATER STREET
Owner: MARTIN, DANIEL L.
View Value: \$ 11,500
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 50
Distance: DISTANT
Condition: 100
Notes: PART BLKD



Map Lot Sub: 000047 000040 000002
Location: 222 WATER STREET
Owner: FANNIE, DONALD C
View Value: \$ 12,500
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 75
Distance: DISTANT
Condition: 75
Notes: part blkd ple



Map Lot Sub: 000096 000003 000000
Location: 233 WATER STREET
Owner: GILMORE, THOMAS R
View Value: \$ 12,500
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 75
Distance: DISTANT
Condition: 75
Notes:



Map Lot Sub: 000047 000040 000000
Location: 226 WATER STREET
Owner: JONES, JEFFREY S
View Value: \$ 13,500
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 75
Distance: DISTANT
Condition: 80
Notes: PLE



Map Lot Sub: 000081 000016 000001
Location: 246 QUEEN STREET
Owner: HUGHSON, THOMAS M
View Value: \$ 17,000
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 75
Distance: DISTANT
Condition: 100
Notes: MTS/AVG/D75/DST VU



Map Lot Sub: 000081 000016 00000A
Location: 250 QUEEN STREET
Owner: DAVIS, BRUCE A
View Value: \$ 17,000
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 75
Distance: DISTANT
Condition: 100
Notes: MTS/AVG/D75/DST VU



Map Lot Sub: 000047 000010 00000A
Location: WEST CHOATE LOT
Owner: COLBY, JOSEPH G, TRUSTEE 10.06
View Value: \$ 35,000
Subject: MOUNTAINS
Width: WIDE
Depth: TOP 75
Distance: EXTREME
Condition: 100
Notes: VU



Map Lot Sub: 000094 000003 000000
Location: 111 NORTH WATER
Owner: MILLARD, SARAH L.
View Value: \$ 47,000
Subject: MOUNTAINS
Width: WIDE
Depth: TOP 100%
Distance: EXTREME
Condition: 100
Notes: 2 DIR VU



Map Lot Sub: 000049 000006 000000
Location: 451 DANIEL WEBSTER HIGHW
Owner: MCKERLEY, MATTHEW L, TRUSTEE
View Value: \$ 62,500
Subject: MOUNTAINS
Width: PANORAMIC
Depth: TOP 100%
Distance: DISTANT
Condition: 100
Notes: VU



Map Lot Sub: 000045 000086 000000
Location: 107 CORN HILL
Owner: SBDNHINVEST LLC
View Value: \$ 78,000
Subject: MOUNTAINS
Width: PANORAMIC
Depth: TOP 100%
Distance: EXTREME
Condition: 100
Notes: VU



Map Lot Sub: 000081 000014 00000G
Location: 256 QUEEN STREET
Owner: SYMS, JEFFREY A
View Value: \$ 78,000
Subject: MOUNTAINS
Width: PANORAMIC
Depth: TOP 100%
Distance: EXTREME
Condition: 100
Notes: MTS/WID/D75/EXT VU

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 homes' quality could be adjusted up or down for the presence (or lack of) the following: upgraded windows, gable or pitched roof, foundation or basement.

The following pictures samples will help, as words do not always express or capture the essence of the building as much as pictures do. The above text is meant as a guideline and not meant, nor would it be possible to describe or include every possible situation.



B5 -- AVG-50 (000049 000038 000000)



B4 -- AVG-40 (000083 00004B 000000)



B3 -- AVG-30 (000049 000057 000000)



B2 -- AVG-20 (000047 000028 000000)



B2 -- AVG-20 (000083 000008 000004)



B2 -- AVG-20 (000083 000008 000005)



B1 -- AVG-10 (000083 000009 000000)



B1 -- AVG-10 (000045 000087 00000A)



B1 -- AVG-10 (000045 000094 000000)



A0 -- AVG (000045 000011 000000)



A0 -- AVG (000045 000019 000000)



A0 -- AVG (000045 000029 000001)



A1 -- AVG+10 (000045 000030 000008)



A1 -- AVG+10 (000045 000034 000000)



A1 -- AVG+10 (000045 000089 000006)



A1 -- AVG+10 (000049 000045 000001)



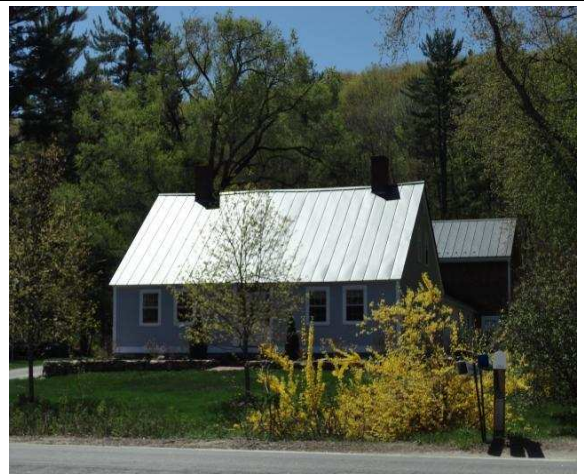
A2 -- AVG+20 (000045 000029 000000)



A2 -- AVG+20 (000049 000063 000011)



A3 -- AVG+30 (00081A 000020 00000A)



A3 -- AVG+30 (00081D 000077 000000)



A3 -- AVG+30 (000047 000040 000002)



A4 -- EXC (000083 000014 000000)



A4 -- EXC (00183C 000108 000000)



A4 -- EXC (000083 000105 000000)



A5 -- EXC+10 (000096 000007 000001)



A5 -- EXC+10 (000045 000004 000000)



A6 -- EXC+20 (000049 000006 000000)

Town of BOSCAWEN

Merrimack County
New Hampshire

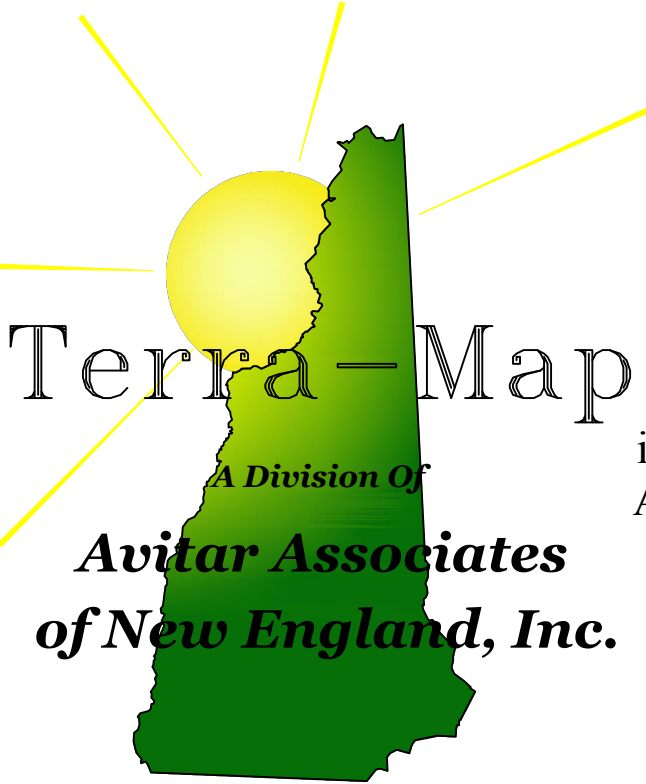
2018 Revaluation Neighborhood and Sales Map

LEGEND

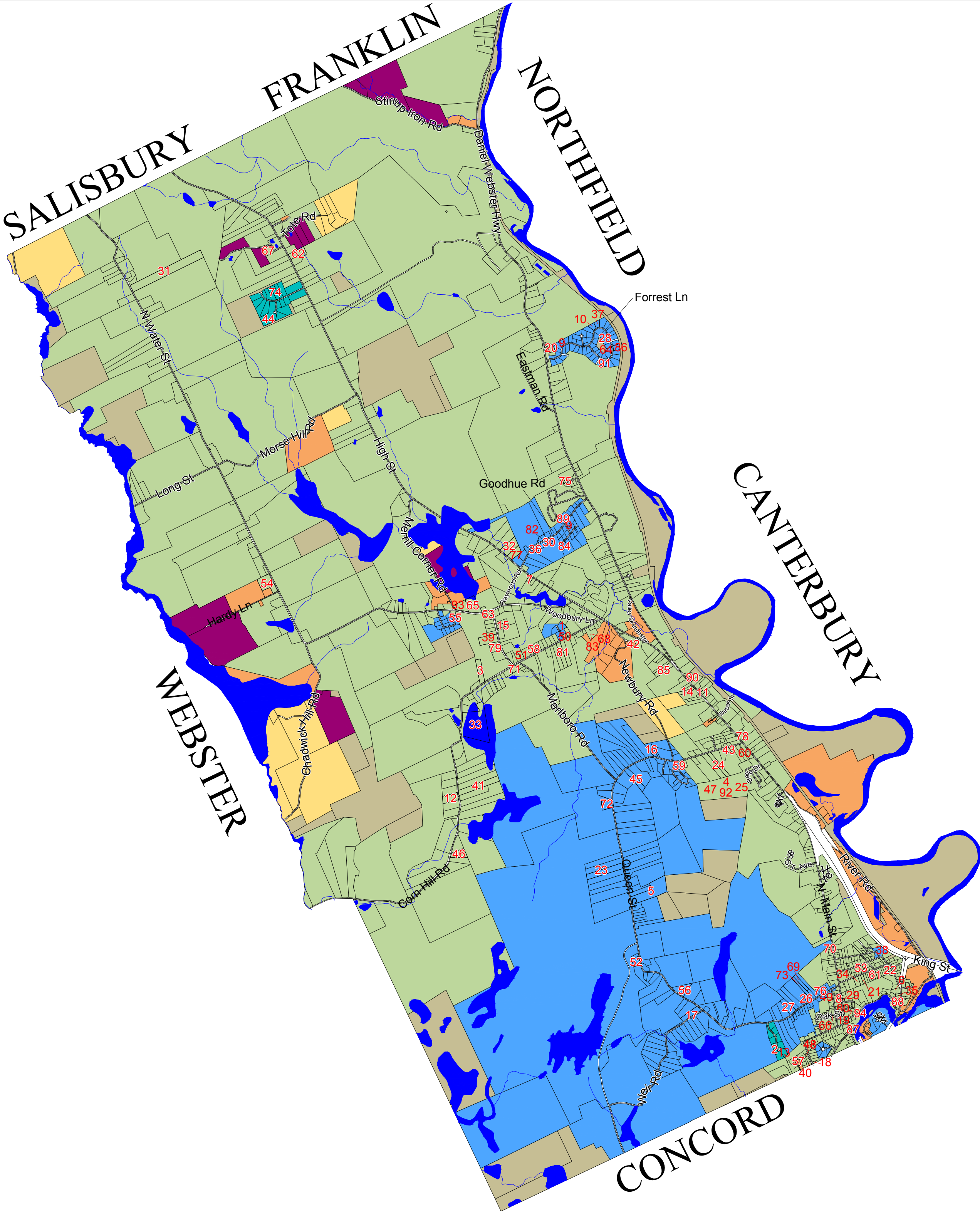
Neighborhoods

- AVG -30%
- AVG -20%
- AVG -10%
- AVG
- AVG +10%
- AVG +20%
- BACKLAND

1-94 SALE ID



Sale and Neighborhood code information was acquired from Avitar Assessing database. Town Boundary and Road information was acquired from GRANIT.



BOSCAWEN SALES LIST

SALES ID #	PID	DATED	BOOK	PAGE	QUAL	PRICE	GRANTOR
1	00081D000049000000	2017-04-20	3552	2721	Q	225500	DINEEN TRUST, JEAN M.
2	000083000064000005	2017-04-21	3553	110	Q	283000	CERRA, MARK
3	000045000029000001	2017-04-24	3553	644	Q	241500	YORK BUILDING & REMODELING LLC
4	00081B0000340000T1	2017-04-25	3553	1354	Q	12000	DUFORD, ROBERT H
5	000083000043000000	2017-05-01	3554	295	Q	338000	NADEAU, NANCY D
6	00183D000102000000	2017-05-02	3554	1441	Q	275000	PAPPAS, CHARLENE M
7	000045000034000000	2017-05-19	3556	799	Q	237900	AZORES REALTY , LLC
8	00183C000072000000	2017-05-26	3556	2943	Q	175400	JACKSON, WILLIAM L
9	000079000110000000	2017-05-31	3557	1320	Q	205000	KULIG, KELLY W
10	000079000024000000	2017-06-12	3558	2455	Q	178000	LUERSSSEN, GAIL ANN
11	00081A000007000000	2017-06-21	3560	114	Q	142500	BRIGGS, PRESTON G
12	000045000051000000	2017-06-27	3560	2607	Q	220000	RANDLETT, EUGENE & BERNADETTE
13	000083000064000008	2017-06-28	3560	2858	Q	295000	BROCHU, MAUREEN A
14	00081D000083000000	2017-07-06	3562	41	Q	280000	MAYO, DONALD F
15	000045000030000024	2017-07-17	3563	644	Q	38000	KNOWLTON REV TR 92, ROBERT P
16	00081D00009700000A	2017-07-21	3564	80	Q	315000	LACORAZZA, ANTHONY J.
17	000083000059000000	2017-07-25	3564	372	Q	250000	GREEN, CHRISTOPHER R
18	000083000096000000	2017-07-28	3564	1965	Q	137000	BERGERON, JULIE A
19	00183C000024000000	2017-07-31	3564	2201	Q	220000	DUMIRE, DESTINY R
20	000079000003000000	2017-08-03	3565	1277	Q	199500	FALES, III, KENNETH & BARBARA
21	00183C000007000000	2017-08-07	3565	2052	Q	207000	PLUMMER, DAVID C.
22	00183D000098000000	2017-08-10	3566	39	Q	150000	KILLAM, KATHERINE
23	000081000027000000	2017-08-15	3566	1746	Q	220000	EMERSON, RAYMOND
24	00081B000025000000	2017-08-15	3566	1921	Q	200000	MUDGE, DAVID E
25	00081B000034000T12	2017-08-18	3567	395	Q	22000	PERKINS, WINTHROP E
26	000083000028000000	2017-08-22	3567	1086	Q	269900	TUCKER, ROBERT & GRETCHEN
27	00008300003000000D	2017-08-25	3567	2398	Q	220000	DEAL, ALEXANDRA M.
28	000079000057000000	2017-08-28	3567	2894	Q	188000	YOUNG, JASON W
29	00183C000012000000	2017-08-28	3568	118	Q	169900	DIMINICO, BRENDAN P. AND
30	000079000106000002	2017-08-29	3568	461	Q	272000	YORK BUILDING & REMODELING LLC
31	00009400003400000A	2017-09-01	3568	2158	Q	194900	LORDEN, ETHEL C

32	00004700001700000A	2017-09-13	3569	2487	Q	260000	HUDEK, ALEXANDRIA
33	000045000087000000	2017-09-18	3570	761	Q	248100	RACITI, DAVID
34	00183C000005000000	2017-09-21	3570	2408	Q	201000	MALCOLM, PATRICIA A
35	00183D0000104000000	2017-09-25	3571	616	Q	203000	A&M PROPERTIES LLC
36	0000790000106000001	2017-09-27	3571	1370	Q	249900	YORK BUILDING & REMODELING LLC
37	000079000025000000	2017-09-28	3571	1899	Q	164000	HILL, VAN
38	00183D000034000T10	2017-10-02	3572	296	Q	21000	WITHAM, SUSAN D
39	000045000029000000	2017-10-05	3572	1719	Q	320000	BUNNELL, JOHN
40	000083000087000000	2017-10-13	3573	1187	Q	165000	MDR REHAB & DEVELOPMENT LLC
41	000045000089000006	2017-10-20	3574	1049	Q	260000	LAMB FAMILY REVOCABLE TRUST
42	00081D000069000000	2017-10-27	3574	2839	Q	174900	HAITHWAITE, CANDACE
43	00081B000028000000	2017-11-13	3576	2262	Q	203000	GENEST, CARL D
44	000049000063000011	2017-11-20	3577	1992	Q	410000	SCHWIEGER, CHRISTOPHER M
45	000081000012000001	2017-11-20	3577	2070	Q	45000	MULLIKIN, DAVID
46	00004500009300000A	2017-11-22	3578	429	Q	175000	JOHNSON, DIRK W
47	00081B000034000T25	2017-11-30	3578	2469	Q	8000	GEARY, TIMOTHY
48	000083000085000000	2017-12-01	3579	200	Q	199933	MCCREA, DANIEL P.
49	00183C000092000000	2017-12-04	3579	492	Q	189000	SOUTHARD MARC W
50	00081D000047000000	2017-12-18	3580	1993	Q	242400	BLAISE, EVERETT J & CARMEN M
51	000045000030000008	2017-12-21	3580	2752	Q	290000	RIVEREDGE PROPERTIES LLC
52	000083000051000001	2017-12-22	3581	896	Q	262333	KIMBALL, JUSTIN
53	00183D000071000000	2017-12-26	3581	1409	Q	170333	PALM, STEPHEN P
54	000047000056000001	2017-12-27	3581	1622	Q	268000	ROY, GARY
55	000045000019000000	2018-01-02	3582	618	Q	219000	BELIVEAU, CONSTANCE L. TRUSTEE
56	00008300003800000A	2018-01-05	3582	1450	Q	249933	BOLDUC, JOSEPH H
57	000083000091000000	2018-01-11	3582	2694	Q	41533	HELPING HANDS REALTY, LLC
58	000045000030000004	2018-01-12	3582	2991	Q	41000	HAYES, CHELSEA M.
59	00081B000015000000	2018-01-18	3583	1552	Q	197000	MOORE, DAVID A.
60	00081B0000300000T1	2018-01-19	3583	1820	Q	75533	HOLMES, PETER
61	00183D000089000000	2018-02-12	3585	1830	Q	192400	MX 2 LLC
62	000049000045000001	2018-02-27	3586	2418	Q	260933	POWELL, MICHAEL
63	000045000029000009	2018-03-05	3587	993	Q	42500	LANDRY, KELLY M.
64	000079000060000000	2018-03-05	3587	1116	Q	184933	PIERCEY, STEPHEN
65	000047000036000001	2018-03-19	3588	1492	Q	380000	PARKER, BRADLEY K.

66	00183C000104000000	2018-03-21	3588	1947	Q	167000	WHITE, ALEXANDER T
67	000049000060000000	2018-03-27	3589	540	Q	42533	DEVOID, GAIL H TRUSTEE
68	00081D0000620000T5	2018-04-02	3589	2198	Q	15000	SPENCER, BARBARA
69	000083000023000000	2018-04-03	3589	2772	Q	249933	TALBOT, THOMAS JOSEPH
70	000083000008000004	2018-04-05	3590	745	Q	130000	FANNIE, DONALD C.
71	000045000084000000	2018-04-06	3590	1180	Q	125000	SMITH, AMANDA M.
72	000081000023000000	2018-04-20	3591	2075	Q	290000	JENSEN, KYLE
73	000083000027000000	2018-04-20	3591	2568	Q	225000	EATON, FRANKLIN A, ESTATE OF
74	000049000063000020	2018-05-03	3593	267	Q	319000	DAIGLE, KENNETH J
75	000079000086000000	2018-05-04	3593	664	Q	185533	NEMETH JR, JULIUS
76	000083000019000000	2018-05-05	3593	655	Q	203000	MARCOTTE, DEBORAH J
77	000047000017000000	2018-05-08	3593	1202	Q	240000	ST. PIERRE SR, DOUGLAS R
78	00081A00002000000A	2018-05-08	3593	1283	Q	150000	KENNEY, HAROLD
79	000045000029000003	2018-05-09	3593	1602	Q	39000	LANDRY, KELLY M.
80	00183C000024000000	2018-05-16	3594	987	Q	237000	DUBIA, JEFFREY
81	00081D00005800000B	2018-05-25	3595	851	Q	199933	MILLETT, ERIC M
82	000079000142000000	2018-05-25	3595	1104	Q	230000	OBERG, SHAUN M
83	00081D000062000T17	2018-06-06	3596	1797	Q	5533	DRM CORPORATION
84	000079000118000000	2018-06-07	3596	2027	Q	196000	PATOINE, ESTATE OF RONALD
85	00081D000077000000	2018-06-12	3597	295	Q	365000	REED, RONALD W. TRUSTEE
86	000079000032000000	2018-06-13	3597	694	Q	200000	STACK, MELISSA G
87	00183C000046000000	2018-06-18	3597	1872	Q	162333	BODE, ESTATE OF JAMES R
88	00183D000107000000	2018-06-18	3597	2041	Q	180000	MDR REHAD & DEVELOPMENT LLC
89	000079000101000000	2018-06-22	3598	868	Q	220000	GRUBB, MICHAEL J
90	00081A000002000000	2018-06-25	3598	1342	Q	162000	BRIGGS, PRESTON G
91	000079000036000000	2018-07-02	3599	1723	Q	194000	MICHAUD, KENNITH A
92	00081B000034000T22	2018-07-11	3600	1799	Q	8933	SEIGARS, WENDY
93	000047000036000000	2018-07-13	3600	2542	Q	206000	PARKHURST, JENNIFER
94	00183C000037000000	2018-07-17	3601	944	Q	256000	LAROCHELLE, ARIE & CUNHA, KYLE

