

Avitar Associates of New England, Inc.

Municipal Services Company

**GREENVILLE,
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 Greenville 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 \$116,590,393.

Signature: _____

Date: _____

9/13/18

RESUME' OF SUPERVISOR OR SIGNOR

Mark R. Stetson
Avitar Associates

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.

Greenville, 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 Greenville |
| 1.2 Address of Municipality: | P.O. Box 343 |
| | Greenville, NH 03048 |
| 1.3 Contact Email: | administrator@greenvillenh.org |
| 1.4 Contracting Officer for the Municipality: | Board of Selectmen |
| 1.5 Telephone & Fax Numbers: | (603) 878-2084 Fax 603-878-5083 |
| 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 \$46,000 dollars, in manner and form as follows:

2.6.1 Payment shall be made in equal monthly installments of \$3,833.33 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 **3** day window for property owners to call and schedule an appointment which will occur at a later date. The informal review process may be monitored by the Municipal Assessing Officials or their designee. The Company shall ensure that an informal review of the newly estimated property values is provided to all property owners who request such review during the timeframe allowed for setting up appointments.

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

3.5 Manual of Appraisal:

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

1. A Letter of Transmittal.
2. A Certification Statement.
3. A section including the contracted Scope of Work.
4. A section detailing sales, income, and cost approaches to value including all valuation premises.
5. A section including all tables pertinent to the valuation process along with 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 1,052 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.

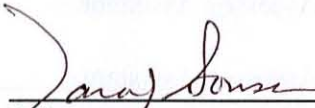
12. ADDENDUMS AND APPENDIXES

- 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 measuring & listing, except sale 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 \$1,840
New Total, If Bond Required \$47,840
Total Number of Parcels 1,052

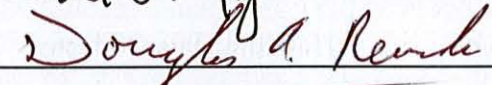
In the presence of:



Witness

Municipality of: Greenville, N.H.

By: 



Board of Selectmen

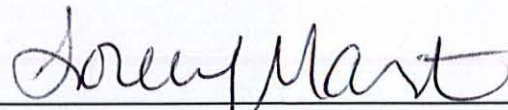
Date: 11/8/17

In the presence of:



Witness

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

By: 

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

Date: 11-20-17

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
ER	Evan Roberge	Assessor	Certified Property Assessor
KC	Kerry Connor	Assessor	Certified Property Assessor
JQ	Jerry Quintal	Assessor	Certified Building 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:	LOT:	SUBLOT:	CARD #	OF	OWNER	ROOF STYLE	EXT WALLS CONT	STORY HEIGHT				
						FLAT	MINIMUM	1.00 1.50 1.75 2.00				
						GABLEHIP	NOVELTY	2.50 2.75 3.00 3.50				
						GAMBREL	PREFB WD PNL	3.75 4.00 SPLIT LVL				
						IRREGULAR	PREFIN MTL					
						MANSARD	STN ON MASN					
						SALT BOX	VINYL SIDING					
						SHED	WD SHINGLE					
						WOOD TRUSS	INTERIOR WALLS					
							AVG FOR USE					
							DRYWALL					
						ROOF COVER	MINIMUM					
						ASBESTOS	PLASTERED					
						ASPHALT	PL YWD PANEL					
						CLAY/TILE	WALL BOARD					
						CORR COMP	WOOD/DLOG					
						HI QUAL COMP	FLOORING					
						MET ALTN	CARPET					
						PREFAB MTLs	CONCRETE					
						ROLLED/COMP	HARD TILE					
						RUBBER MEM	HARDWOOD					
						SLATE	LINOMINYL					
						STANDING SEAM	MIN PL YWD					
						TARGRAVEL	PARQUET					
						WD SHINGLE	LAMINATE					
							PINESOFTWD					
						EXT WALLS	HEAT FUEL					
						ABOVE AVG	ELECTRIC					
						ALUM SIDING	GAS					
						ASBEST SHNGL	OIL					
						ASPHALT	SOLAR					
						AVERAGE	WOOD/COAL					
						BELOW AVG						
						BOARD/BATTEN	HEAT TYPE					
						BRK ON MASNRY	CONVECTION					
						BRK VENEER	FA DUCTED					
						CB STUCCO	FA NO DUCTED					
						CEDAR/REWD	HEAT PUMP					
						CEMENT CLPBR	HOT WATER					
						CLAPBOARD	NONE					
						CONC OR BLK	RAD ELEC					
						DECOR BLK	RAD WTR					
						GLASS/THERMO	STEAM					
						LOGS						
						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.

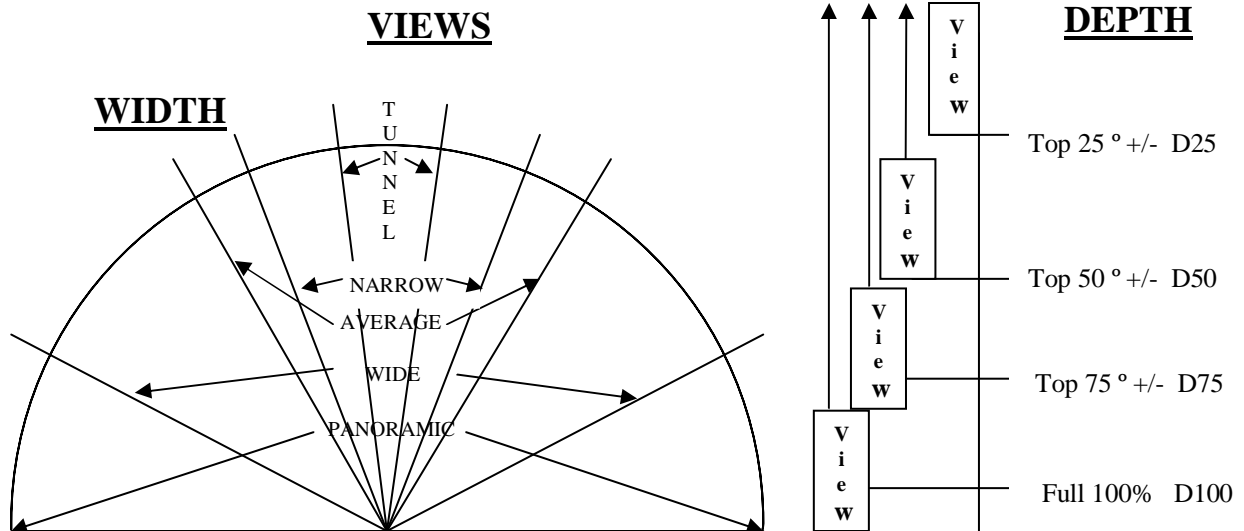
Topography

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

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

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

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

LISTING THE PROPERTY

Building Style & Normal Story Height

<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.**

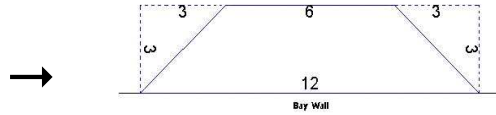
Notes:

- 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.

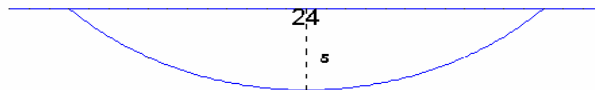
Only needed if different from other side



How to measure and sketch a bay window:

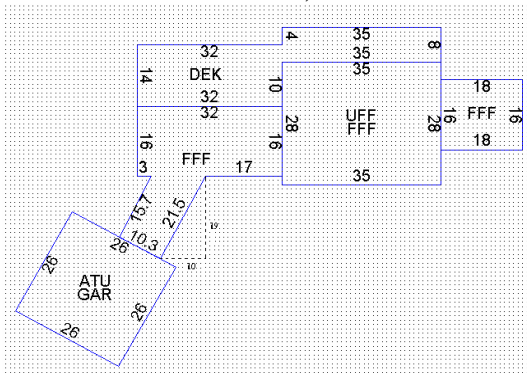
- 1.) Classify the bay window according to its appropriate story height.
- 2.) Check for basement area under the bay window upon listing.
- 3.) Bay windows are only picked up when they include floor space.

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 sloping 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.

GEOHERMAL 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 cautions of in-law type setups that do not have a full kitchen but maybe some kitchen components.

AIR CONDITION SYSTEMS

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

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

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

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

NUMBER OF STORIES

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

QUALITY ADJUSTMENT

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

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

CONDITION

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

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

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

Defined as:

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

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

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

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

XFOB

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

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

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

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

Common AGP diameters and AREA calculators for round pools.

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

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

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

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

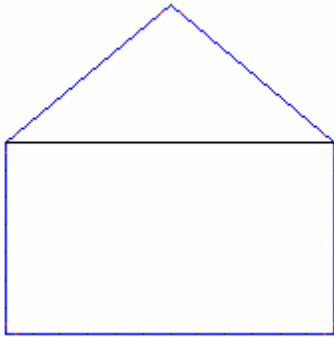
SOLAR PANELS - Can be of the photovoltaic (PV) (electric type) or Hot Water (H2O). Identified by type, location and age, if available. Atypical size & physical condition should be noted.

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

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

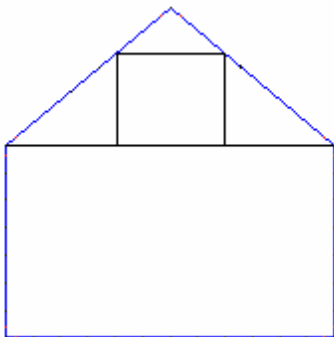
All XFOB's not picked up should still be noted. ie, DNPU treehouse

STORY HEIGHT EXAMPLES



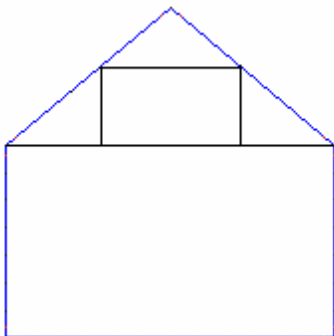
1 STORY FRAME

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



1 STORY FRAME & ATTIC

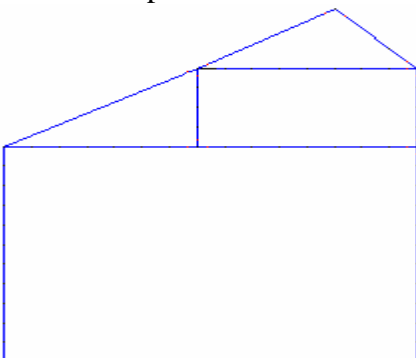
Mixture of Ranch & Cape Cod Style. Camps, Cottages & Mixtures. Low headroom. Only about 25% of the first floor space has 6' headroom on the upper floor. Noted in story height as 1-1/2 story.



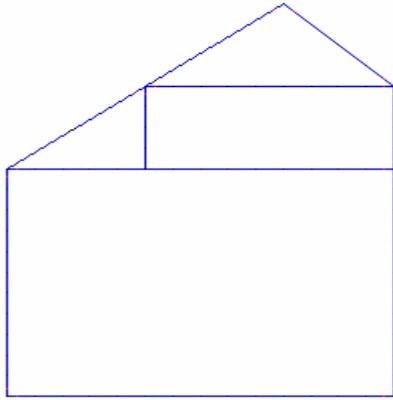
Example A

1-1/2 STORY FRAME

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



Example B

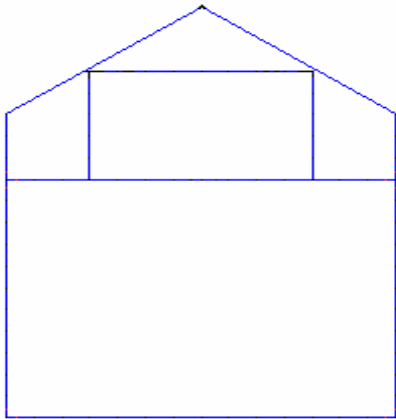


Example A

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.

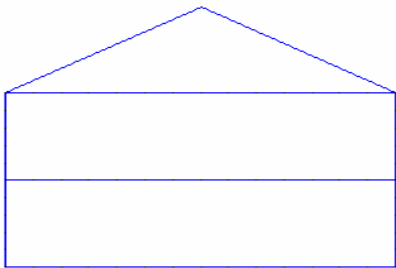
See Example A & B Left



Example B

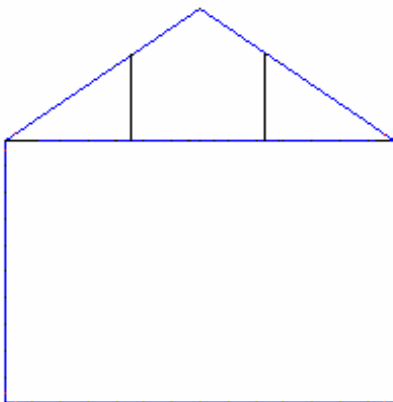
2 STORY FRAME

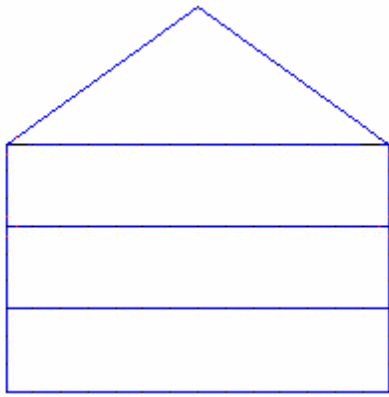
Side walls fully perpendicular. Slopes in ceiling do not interfere with total use. Full ground area carried to second floor, have 6' or greater ceiling height.



2 STORY FRAME & ATTIC

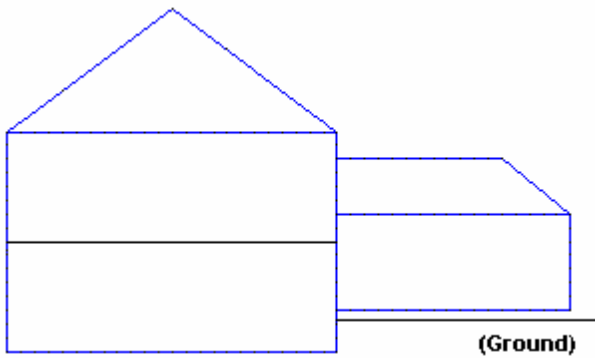
Has a higher pitch in roof. Stairs to third floor, providing only about 25% useable space in the 3rd floor attic area. Noted as 2.5 stories in story height.



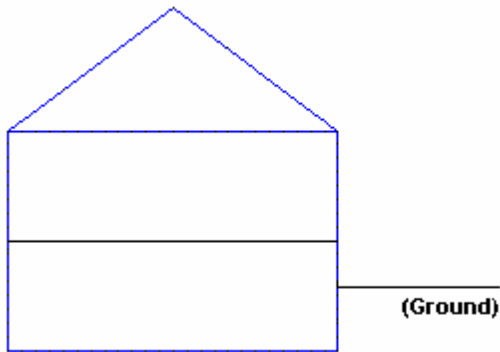


3 STORY FRAME

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.

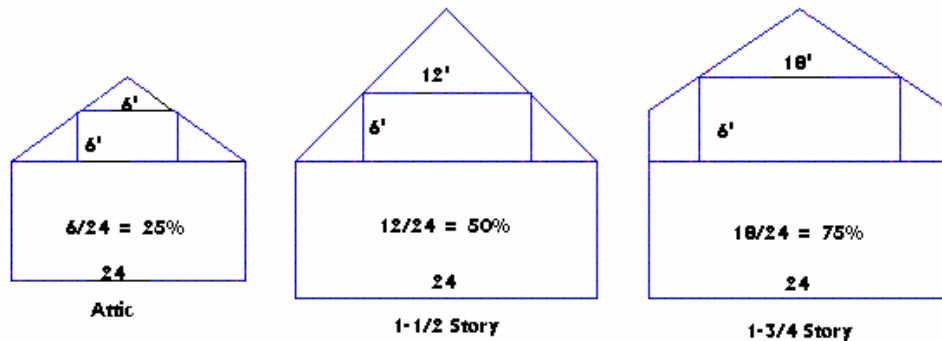


SPLIT ENTRY - one story Ranch Style Home
½ of lower floor foundation exposed.

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.

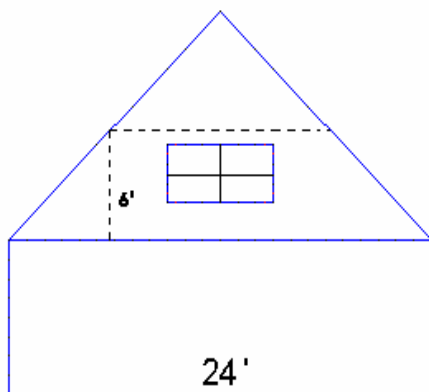
Example: Method 1



- 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 x 2 = 12 (12' total non livable space)
 24 - 12 = 12 (12' total living space)
 12 / 24 = 50% = Half Story

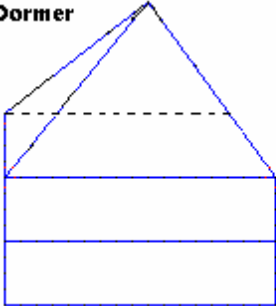
*Note: Estimate 6' ceiling height. Normally, this is just below or at window top. It is important to know where the first floor ends and the second floor begin, via window view, as high exterior side walls may not mean higher first floor ceiling and this may increase the potential second floor area.

Dormers

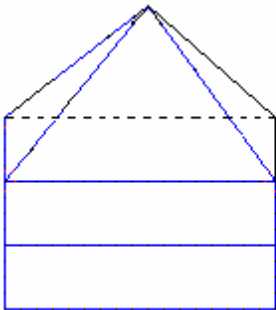
Dormers are projected roof lines that may or may not be considered as livable area. When dormers are of considerable size, they contribute to the livable area. The additional area supplied by the dormer must be included in the determination of story height.

EXAMPLES:

Dormer



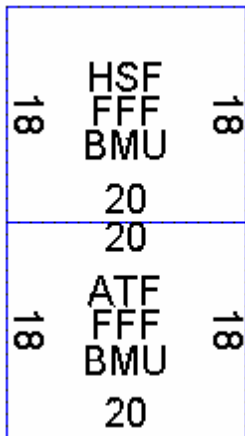
Normally, this is 2-1/2 story house without a dormer. Due to the addition of a full or at least 3/4 length dormer, we now have a 2-3/4 story house. Full dormer means from one end to the other. 3/4 dormer means the dormer covers at least 3/4 of the total distance from end to end.

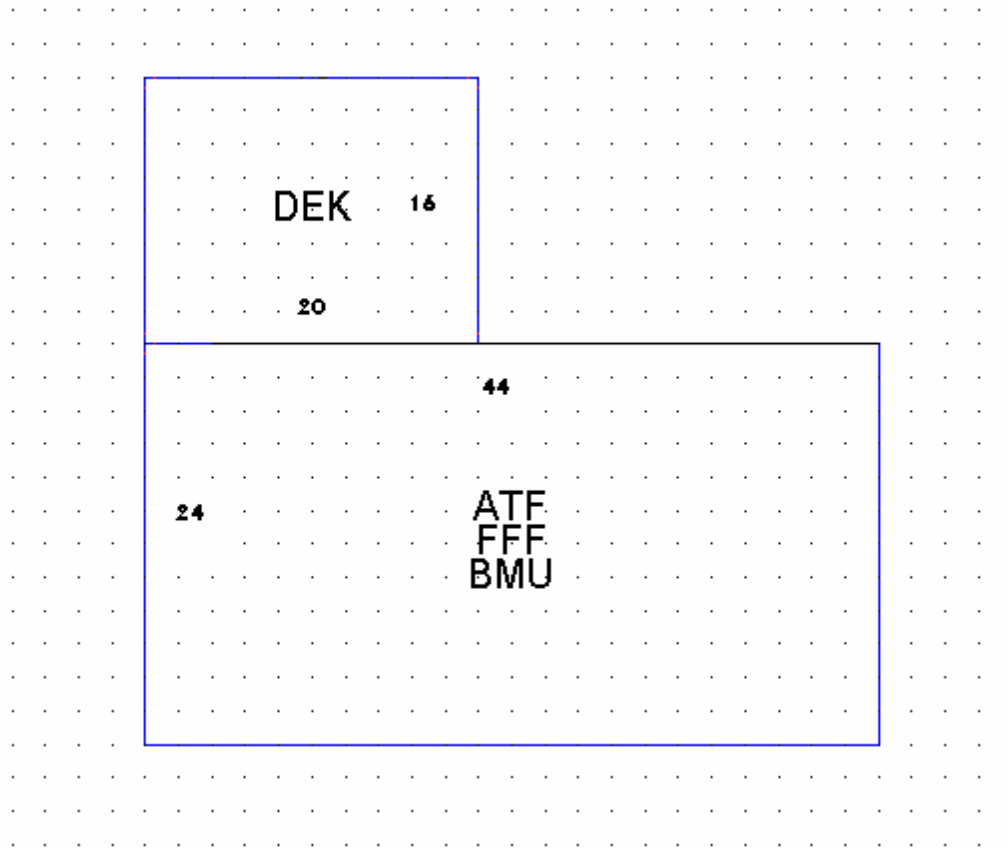


The addition of a dormer to each side of the house can transform a 2-1/2 story house to a 3 story house if full dormers or 2-3/4 story if partial dormers. It is important to note the size of the dormers, whether half, 3/4 or full.

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

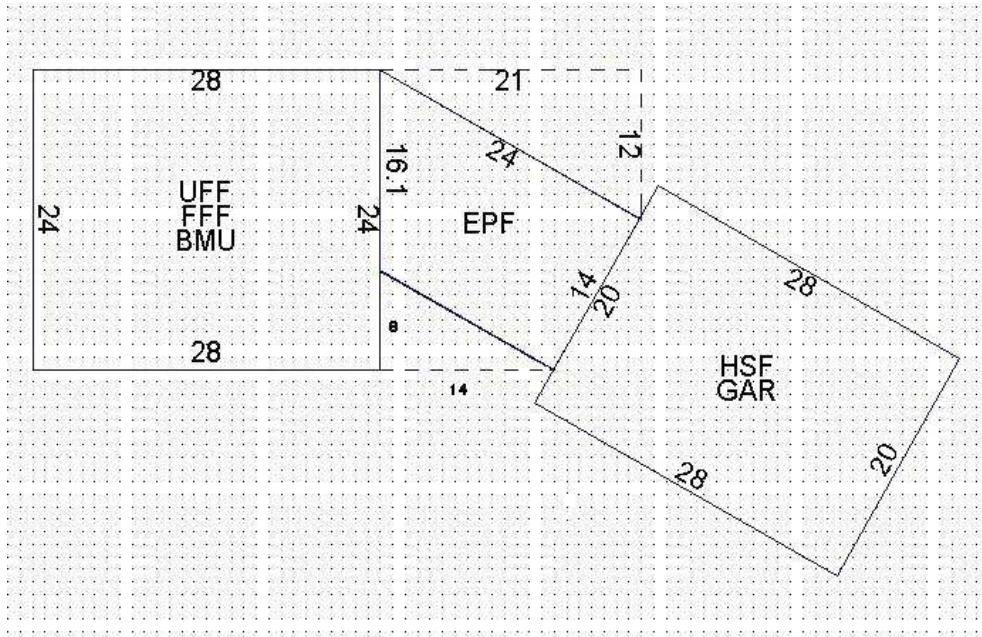
Represents dormer addition





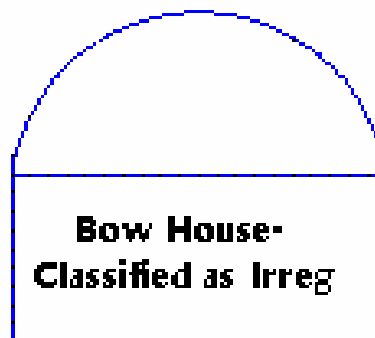
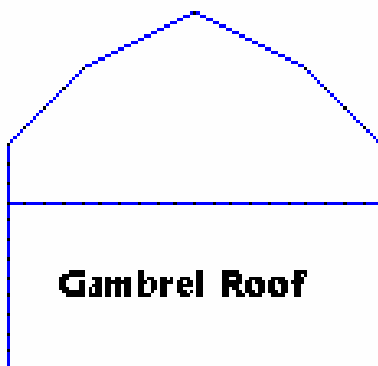
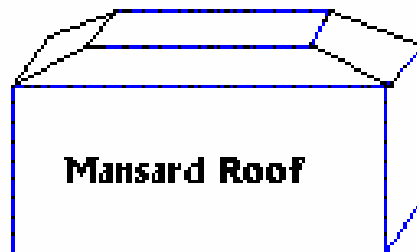
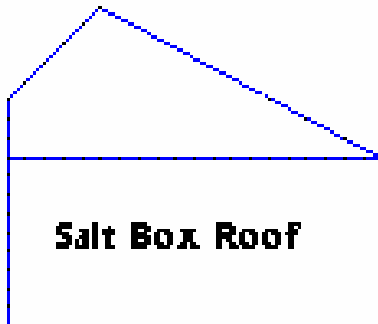
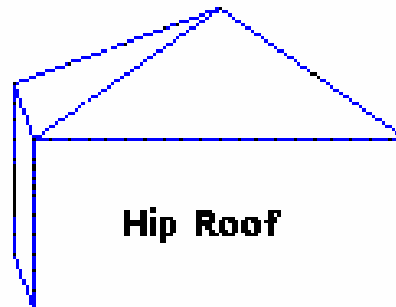
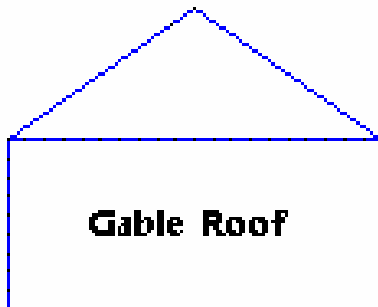
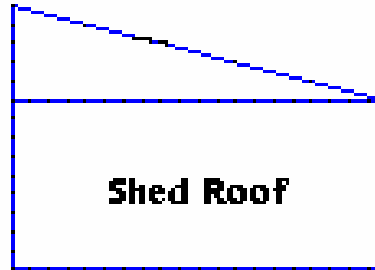
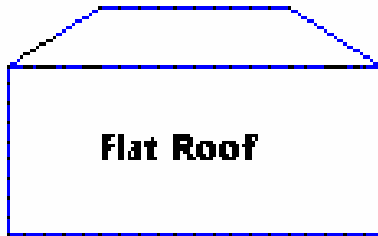
The grid on the back of the DCF is used to draw a sketch of the building to scale. Each point on the grid represents 2 feet, unless otherwise noted by the field person on the sketch.

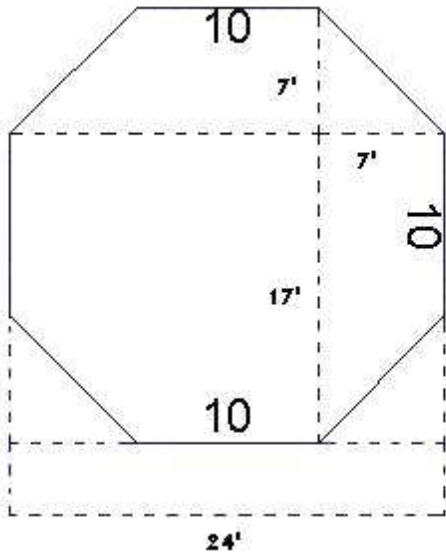
Each section is labeled by existing floors starting with the attic, upper floors, first floor or ground floor and then the basement. Order of the labels does not affect the value, but it does look more correct when labeled top down.



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

ROOF TYPES





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

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

SECTION 2

PRIOR DRA GENERAL STATISTICS

Prior Sales Analysis Information

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

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

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

DRA PRIOR YEAR RATIO RESULTS

The following prior year ratio statistics, developed by the NH DRA, are being provided at the request of the NH DRA. This information is not part of the contract or scope of services or USPAP Standard 6. It is historic, not current data and has no bearing or use in this revaluation. The writer accepts no responsibility for the accurate meaning or use of this data.

Ratio Study Year 2017

Overall Median Assessment to Sales Ratio:	<u>85.0%</u>
Coefficient of Dispersion:	<u>14.4</u>
Price Related Differential:	<u>1.02</u>

	<u>Ratio</u>	<u>COD</u>
Residential Land Only Sales:	<u>N/A</u>	<u>N/A</u>
Residential Land & Building Sales:	<u>85.0%</u>	<u>14.4</u>
Commercial Land & Building Sales:	<u>N/A</u>	<u>N/A</u>

SECTION 3

VALUATION PREMISE

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

A. Three Approaches to Value

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

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

Area - Minimum land area for single family use is one (1) acre.

Frontage - Minimum frontage requirement for single family use is one hundred fifty (150) feet.

Zone 2 - Residential District (without town sewer)

Area - Minimum land area for single family use is two (2) acres.

Frontage - Minimum frontage requirement for single family use is two hundred (200) feet.

Zone 3 - Downtown District

Area - Minimum land area is one (1) acre.

Frontage - Minimum frontage requirement is thirty-five (35) feet.

Zone 4 - Commercial District (with town sewer)

Area - Minimum land area is one half (0.5) acre.

Frontage - Minimum frontage requirement is seventy-five (75) feet.

Zone 5 - Commercial District (without town sewer)

Area - Minimum land area is one half (0.5) acre.

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

Zone 6 - Industrial District

Area - Minimum land area is two (2) acres.

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

Zone 7 - Commercial/Industrial District

Area - Minimum land area is five (5) acres.

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

Zone 8 - Rural/Agriculture District

Area - Minimum land area is two (2) acres.

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

C. Town Parcel Breakdown

Greenville Parcel Count

	# of Parcels	Value
RESIDENTIAL LAND ONLY (not including current use):	53	\$ 1,187,200
RESIDENTIAL LAND ONLY WITH CURRENT USE:	170	\$ 510,627
RESIDENTIAL LAND & BUILDING (not including current use): Median: \$ 169,700	320	\$ 57,411,200
RESIDENTIAL LAND & BUILDING WITH CURRENT USE:	26	\$ 7,421,404
MANUFACTURED HOUSING ON OWN LAND:	33	\$ 3,438,200
MANUFACTURED HOUSING ON LAND OF ANOTHER:	233	\$ 10,027,500
RESIDENTIAL CONDOMINIUMS:	Included in Residential Buildings	
DUPLEX & MULTI-FAMILY:	71	\$ 9,012,700
COMMERCIAL/INDUST. LAND ONLY (not including current use):	28	\$ 2,413,400
COMMERCIAL/INDUST. LAND & BUILDING (not including current use):	45	\$ 17,406,700
COMMERCIAL/INDUST. WITH CURRENT USE:	5	\$ 2,907,562
UTILITY:	3	\$ 4,853,900
TOTAL TAXABLE:	987	\$ 116,590,393
TOTAL EXEMPT/NONTAXABLE:	66	\$ 10,640,600
TOTAL NUMBER OF PARCELS:	1053	
(TOTAL NUMBER OF CARDS):	1080	
PROPERTIES WITH VIEWS (included above):	15	
PROPERTIES WITH WATER FRONTAGE (included above):	39	
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 four 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	0.9331	2016	0.9791
	2016	0.9791	2017	0.8498
	2017	0.8494	2018	0.8906

To determine the trend factor for 2015 using the sales analysis, we took the difference between the 2015 and 2016 ratios (0.046), divided that number by the 2015 ratio of 93.31% which resulted in a negative trend factor of 4.92% or -0.41% per month.

To determine the trend factor for 2016 using the sales analysis, we took the difference between the 2016 and 2017 ratios (0.1293), divided that number by the 2016 ratio of 97.91% which resulted in a positive trend factor of 13.20% or +1.1% per month.

To determine a trend factor for 2017 using the sales analysis, we took the difference between the 2017 and 2018 ratios (0.0412), divided that number by the 2017 ratio of 84.94% which resulted in a negative trend factor of 4.85% or -0.4% per month.

The average of this analysis suggests a positive 0.097% (0.1% rounded) per month trend.

DRA Equalization Ratio Study

<u>Year</u>	<u>Median Ratio</u>
2015	95.1%
2016	92.3%
2017	85.0%

To determine the trend factor for 2016 using the DRA figures, we took the difference between the 2015 and 2016 ratios (2.8), divided that number by the 2015 ratio of 95.1% which resulted in a positive trend factor of 2.944% or +0.24% per month.

To determine the trend factor for 2017 using the DRA figures, we took the difference between the 2016 and 2017 ratios (7.3), divided that number by the 2016 ratio of 92.3% which resulted in a positive trend factor of 7.9% or +0.659% 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 0.4495% 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.	1-70-125	12/15 \$34,000	11/17 \$37,000	+8.82	23	+0.3839
2.	1-70-131	1/16 \$36,000	06/17 \$45,900	+27.5	6	+4.580
3.	1-70-138	1/16 \$42,000	12/16 \$38,000	-9.52	12	-7.933
4.	5-3-B	5/15 \$90,000	06/17 \$101,000	+12.22	25	+0.4888

The average of this analysis suggests a negative 0.620 per month trend. The percent per month change for sale numbers two and three appear to be outliers of the trend in Town. By trimming those two sales off the analysis, the suggested monthly trend is +0.4363% per month.

Summary

The conclusions reached by each analysis suggest market appreciation between 0.1% and 0.45% 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.

E. Neighborhood Classification

Market Value Influences

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

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

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

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

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

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

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

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

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

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

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

Neighborhoods are classified by alphabetical letters, as follows:

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

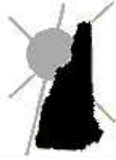
$150,000 \div 2.33 = 64,377.68 \times 5.53 = \$356,008.57$ Replacement Cost New

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.

*NHEC uses a “Mass Average” accounting system and does not maintain actual original costs for each item, but rather some sort of average costs. As these average costs are reported and therefore used along with average age data provided in the trended original cost approach to value, I have provided economic depreciation.



Avitar Associates of New England, Inc.
Municipal Services Company

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

PSNH dba Eversource

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

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September 1, 2018

**Town of Greenville
Board of Selectmen
P.O. Box 343
46 Main Street
Greenville, NH 03048**

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 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:

PSNH - UTIL-PSNH

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 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 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 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.

Cp economic depreciation"qh'37' "y cu"cr r nkgf.

Final Opinion of Market Value 4/1/2018

PSNH - UTIL-PSNH - \$4,540,700

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

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

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

Certification/Resume

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

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



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

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

Experience:

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

Education:

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

Professional Designations or Affiliations:

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

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

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

AVITAR ASSOCIATES OF NEW ENGLAND INC.

Utility Valuation Report Listing

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

UTILITY NAME: GREENVILLE-EVERSOURCE-2018

UTILITY VALUATION YEAR: 2018

Description	Original Cost	Replacement Cost	Depreciation	Assessment Value
E355 TRANS, POLES & FIXTURES	\$ 311,421	\$ 976,455	% 0.618851	\$ 372,175
E356 TRANS, OVER CONDUCT & DE	\$ 88,580	\$ 605,415	% 0.777226	\$ 134,871
E360 DISTRIBUTION PLANT	\$ 4,021	\$ 63,992	% 0.794974	\$ 13,120
E362 DISTR, STATION EQUIPMENT	\$ 296,144	\$ 2,251,401	% 0.728091	\$ 612,177
E364 DISTR, POLES, TOWERS & FXT	\$ 869,941	\$ 2,028,529	% 0.569035	\$ 874,225
E365 DISTR, OVER CONDUCT & DE	\$ 1,332,435	\$ 5,857,091	% 0.651942	\$ 2,038,609
E366 DISTR, UNDERGRND CONDUIT	\$ 9,268	\$ 91,923	% 0.762312	\$ 21,849
E367 DISTR, UNDER COND & DEVIC	\$ 56,606	\$ 138,046	% 0.419360	\$ 80,155
E368 DISTR, PAD TRANSFORMERS	\$ 604,172	\$ 646,284	% 0.022501	\$ 631,742
E369 DISTR, SERVICES OVER&UND	\$ 249,522	\$ 477,352	% 0.428369	\$ 272,869
E370 DISTR, METERS INSTALLED	\$ 229,037	\$ 234,534	% 0.024999	\$ 228,671
E373 DISTR, STR LIGHTS OVERHD	\$ 23,588	\$ 51,862	% 0.543905	\$ 23,654
E400 UNCLASSIFIED CONSTRUCTIO	\$ 38,299	\$ 38,299	% 0.010000	\$ 37,916

GRAND TOTALS FOR GREENVILLE-EVERSOURCE-2018:

\$ 4,113,034

\$ 13,461,183

\$ 5,342,000*

* Value Rounded To Nearest Hundred

ECONOMIC

0.850

\$ 4,540,700

OWNER INFORMATION

PUBLIC SERVICE CO OF NH
DBA EVERSOURCE ENERGY
P.O. BOX 270
HARTFORD, CT 06141-0270

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
DISTRIBUTION LINES; ROW; INCLUDES LAND ON TAX MAP 3; 1/12 NC;					

LISTING HISTORY

01/23/12 ERVM
01/04/12 INSP MARKED FOR INSPECTION
06/03/09 MSPR

NOTES

DISTRIBUTION LINES; ROW; INCLUDES LAND ON TAX MAP 3; 1/12 NC;

EXTRA FEATURES VALUATION

Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes
POL/LINES	100		100	45,407.00	100	4,540,700	
EASEMENT	46		100	3,000.00	100	138,000	
						4,678,700	

MUNICIPAL SOFTWARE BY AVITAR

Greenville Assessing Office
46 Main Street, PO Box 343
Greenville, NH 03048

Year	Building	Features	Land
2016	\$ 0	\$ 3,367,000	\$ 27,100
		Parcel Total: \$ 3,394,100	
2017	\$ 0	\$ 3,367,000	\$ 27,100
		Parcel Total: \$ 3,394,100	
2018	\$ 0	\$ 4,678,700	\$ 64,600
		Parcel Total: \$ 4,743,300	

LAND VALUATION

Zone: R/A	Minimum Acreage: 2.00	Minimum Frontage: 200	Site: N/A	Driveway: N/A	Road: N/A											
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes		
UTILITY-ELEC	14.320 ac	x 2,000	X	95	100	100	100	90 -- ROLLING	100	64,600	0	N	64,600			
UTILITY-ELEC	7.210 ac	x 2,000	X	95	100	100	100	95 -- MILD	10	0	0	N	0	RIVER AREA		
											21.530 ac		64,600		64,600	

PICTURE		OWNER		UTILITY TAXABLE DISTRICTS		BUILDING DETAILS	
PUBLIC SERVICE CO OF NH DBA EVERSOURCE ENERGY P.O. BOX 270 HARTFORD, CT 06141-0270		District: _____ Percentage: _____		Model: _____ Roof: _____ Ext: _____ Int: _____ Floor: _____ Heat: _____ Bedrooms: _____ Baths: _____ Extra Kitchens: _____ A/C: _____ Quality: _____ Corn. Wall: _____ Stories: _____		Fixtures: _____ Fireplaces: _____ Generators: _____	
		PERMITS		Notes		Base Type: _____	
Date	Permit ID	Permit Type					

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

SECTION 4

CAMA SYSTEM

A. INTRODUCTION TO THE AVITAR CAMA SYSTEM

A. INTRODUCTION TO THE AVITAR CAMA SYSTEM

THE POINT SYSTEM - An Industry Standard

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

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

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

POINTS

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

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

Roof Style & Cover	Example – Gable or Hip/Asphalt
Exterior Wall	Example – Clapboard/Vinyl (Up to Two Different Exteriors can be listed, using the two most predominant)
Interior Wall	Example – Plaster/Wood (Up to Two Different Interiors can be listed, using the two most predominant)
Floor Cover	Example – Pine/Softwood & Carpet (Up to Two Different Floor Covers can be listed, using the two most predominant)
# of Bedrooms	
# of Bathrooms	
Fixtures	
Extra Kitchen	
Central Air	
Generator	
Fireplaces	If no point value associated in the cost tables, then fireplaces are still valued in the extra features.
Heat	Example – Oil/FA Ducted (This is an oil fired furnace with forced air ducted system)
Quality	Example – A4 Exc (Here A=average, A1 is one grade better and A4 is 4 graders better)

Com. Wall	Example – Commercial Wall Frame Construction Use for commercial buildings to account for various structures.
Size Adjustment	Size adjustment is the factor that accounts for the economy of scale theory which means the more of anything you purchase at one time, the lower the unit cost. As such, a larger home will have a factor less than 1.00, while a smaller home will have a factor greater than 1.00 to account for per square foot cost variation.
Base Rate	This is the gross base square foot cost that this building, as well as all other similar buildings will start at.
Bldg. Rate	Building Rate – After consideration of all building materials and quality of construction, a building rate is developed which can be greater and lower and 1.00 based on material, quality and includes the size adjustment.
Com. Wall Factor	In the case of a commercial property, an added factor may be needed to account for various commercial structural frames.
Adjusted Base Rate	<p>Base rate times building rate times commercial wall factor equal the unique adjusted base for this structure. Therefore, two identical homes with slightly different square feet will have slightly different adjusted base rates as the economy of scale will come into play. Also, two identical size and style homes with various exterior wall materials may also vary in adjusted base rates slightly to account for the various market appeal/desirability and value of each material.</p> <p>The Adjusted Base Rate is then multiplied by the total effective area of the house to develop a replacement cost new for that structure.</p>

Bedroom & Bathroom Data

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

<u>SUB AREA</u> <u>IDS</u>		<u>ACTUAL</u> <u>AREAS</u>	<u>COST FACTOR</u> <u>ADJUSTMENT</u>	<u>EFFECTIVE</u> <u>AREA</u>
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
<hr/>		
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

<u># Acres</u>	<u>Value</u>
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 PICTURE Printed: (3) 8/19/2016

OWNER INFORMATION		SALES HISTORY			ANYTOWN PICTURE			
DOW, JOHN	(4)	Date	Book	Page	Type	Price	Grantor	(8)
1 MAIN STREET		12/30/2011	5276	0789	U 138		SCHULTE, FRANCIS ANDRE	
ANYTOWN, NH 03123								

LISTING HISTORY		NOTES	
05/06/15	ERVM		
04/04/12	GRPM		
04/06/05	GRUM	(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;
05/13/00	BHRL		
08/27/96	EST		
		(7)	

EXTRA FEATURES VALUATION (9)							MUNICIPAL SOFTWARE BY AVTAR			
Feature Type	Units	Length	Width	Size Adj	Rate	Cond	Market Value	Notes		
FIREPLACE 1-STAND	1				3,000.00	100	3,000			
SHED-WOOD	80	8	10		7.00	100	1,456			
							4,500			

PARCEL TOTAL TAXABLE VALUE (10)			
Year	Building	Features	Land
2014	\$ 254,600	\$ 4,500	\$ 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									Site: AVERAGE Driveway: PAVED Road: PAVED			
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
IF RES	0.160 ac	337,500	E	100	100	100	100	95 -- MILD	100	320,600	0	N	320,600	
	0.160 ac									320,600			320,600	

OWNER INFORMATION SALES HISTORY MARKET INCOME DETAILS

OWNER INFORMATION	SALES HISTORY	MARKET INCOME DETAILS
Date	Book Page Type	Price Grantor
Category: AUTO SERVICE/SALES Lease: NNN Loc: VERY GOOD 1.10 Bldg: GOOD 1.05 Rentable Sq. Ft: 38,729 (\$12.00/sq) Size Adjustment: 0.7325		
(8a)		

LISTING HISTORY	NOTES
04/07/15 MRPL	Potential Gross Income: \$393,194
07/25/11 LMHC	Vacancy: 10.00 %
04/02/03 MRVL	Expenses: 6.93 %
	Net Income: \$329,351
	Capitalization Rate: 9.0000 %
	Additional Value: \$0

MUNICIPAL SOFTWARE BY AVTAR

MERRIMACK ASSESSING OFFICE

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

EXTRA FEATURES VALUATION

Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes
PAVING ASPHALT	97.250	97250 x 1	60		80		
LIGHTS, PARKING LOT	11		100		140		DOUBLE
LIGHTS, PARKING LOT	11		100		80		SINGLE
SIGN ILLUMINATED	150	1 x 150	167		80		

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.

PROPERTY RECORD CARD - REAR

Map: 000013

Lot: 000016

Sub: 000000

Card: 1 of 1

1 MAIN STREET

ANYTOWN

Printed: 8/19/2016



PICTURE

OWNER
DOW, JOHN
1 MAIN STREET
ANYTOWN, NH 03123

OWNER

TAXABLE DISTRICTS

District	Percentage
(2)	(3)

PERMITS (5)

Date	Permit ID	Permit Type	Notes

BUILDING DETAILS

Model: 2 STORY COLONIAL
 Roof: GABLE OR HIP/ASPHALT
 Ext: CLAP BOARD
 Int: PLASTERED
 Floor: PINE/SOFT WD/LINOLEUM OR SIM
 Heat: OIL/STEAM
 Bedrooms: 4 Baths: 2.0
 Extra Kitchens: Fireplaces:
 A/C: No Generators:
 Quality: A6 EXC+20
 Com. Wall:
 Size Adj: 1.0408 Base Rate: RSA 86,000
 Bidg. Rate: 1,5187
 Sq. Foot Cost: \$ 130.61

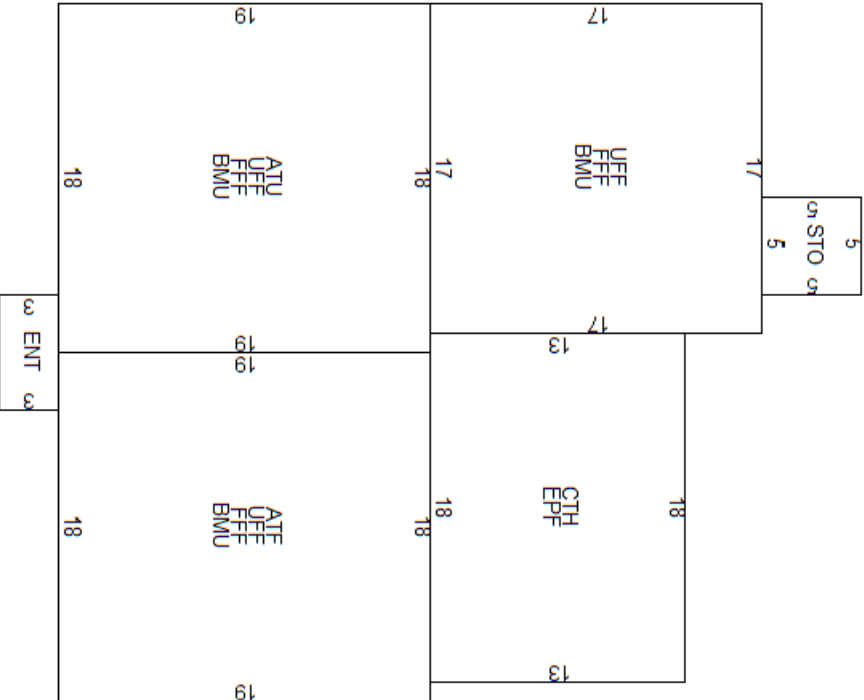
BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
STO	STORAGE AREA	25	0.25	6
UFF	UPPER FLR FIN	973	1.00	973
FFF	FST FLR FIN	973	1.00	973
CTH	CATHEDRAL	234	0.10	23
BMU	BSMNT	973	0.15	146
ATF	ATTIC FINISHED	342	0.25	86
ATU	ATTIC	342	0.10	34
ENT	ENTRY LANDING	18	0.10	2
EPF	ENCLOSED	234	0.70	164
		4,114		2,407

(7)

2011 BASE YEAR BUILDING VALUATION (8)

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



(6)

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

Model – Story Height/Building Type

Roof - Style & Material Cover

Ext - Exterior Wall Cover

Int - Interior Wall Material

Floor - Floor Cover Material

Heat - Type & Fuel

Bedrooms - # of Bedrooms

Bath - # of Baths

Fixtures - Total # of Bath Fixtures

Extra Kitchens – In-law or Living Area Kitchen

Fireplaces

A/C - Central Air

Generators

Quality - Building Quality Description

Com Wall - Commercial Wall Structure

Size Adj - Size Adj Factor

Base Rate - Bldg Sq Ft Cost

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

Sq. Foot Cost - Final Adjusted Bld Sq Ft Cost

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

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

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

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 24, 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.

Greenville Sales Analysis Report

Ratio	Map	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Trended	Assessment	I	Q	Unqualified Description	Prior Year Assessment
	Sale Note									Eff. Area	Sale Price			Grantor	
0.844	000001	000070	000128	07	0.00	R1	E	MHS	A	\$58,199	\$49,100	I	Q	LEBLANC, JANITA M	\$33,100
									990		04/24/2017				
0.851	000006	000078	00000B	03	0.16	R1	E	RSA	A	\$174,933	\$148,900	I	Q	LOPEZ, GARY A	\$120,900
									1,473		05/11/2018				
0.905	000002	000020	000002	05	3.30	R1	E			\$40,000	\$36,200	V	Q	CO-AD REALTY, LLC	\$40,000
											05/04/2018				
0.910	000002	000001	000067	08	2.02	R1	F	RSA	D	\$268,874	\$244,700	I	Q	EDWARDS, ANDREW S	\$187,800
									2,410		06/28/2017				
0.924	000005	000034	000000	03	1.60	CI	E	CMA	D	\$225,000	\$208,000	I	Q	TRIDAM ENERGY, LLC	\$191,100
									11,706		08/16/2018				
0.927	000001	000070	000131	07	0.00	R1	E	MHS	A	\$47,770	\$44,300	I	Q	BECKFORD, RUTH A	\$36,200
									1,131		06/05/2017				
0.932	000002	000003	002-24	07	0.00	R1	E	MHS	A	\$31,440	\$29,300	I	Q	SOUHEGAN VALLEY COMM D	\$16,400
									841		04/14/2017				
0.944	000001	000050	000000	07	4.50	CI	E	CGS	A	\$400,000	\$377,700	I	Q	PARKER, GERALD	\$354,500
									8,197		07/26/2018				
0.948	000001	000070	000108	07	0.00	R1	E	MHS	A	\$47,035	\$44,600	I	Q	HUXLEY, TENNILLE	\$21,800
									1,000		10/03/2017				
0.950	000006	000008	00000B	03	0.00	R1	E	RCT	E	\$116,584	\$110,800	I	Q	STAMP, BRADLEY C	\$95,700
									1,562		07/03/2017				
0.954	000005	000100	000000	03	0.15	R1	E	RSA	B	\$132,612	\$126,500	I	Q	HAMBLEN, JASON S	\$108,400
									1,245		09/18/2017				
0.966	000001	000070	000195	07	0.00	R1	E	MHS	A	\$57,344	\$55,400	I	Q	BREEN, TREVOR	\$27,500
									926		10/30/2017				
0.973	000001	000070	000163	07	0.00	R1	E	MHS	A	\$52,500	\$51,100	I	Q	BANKART, PEGGY A	\$39,900
									914		08/09/2018				
0.984	000001	000070	000204	07	0.00	R1	E	MHS	A	\$59,933	\$59,000	I	Q	BALDINELLI, DONALD A,	\$49,400
									1,324		08/06/2018				
0.989	000001	000070	000003	07	0.00	R1	E	MHS	A	\$40,248	\$39,800	I	Q	COLLINS, KATHERINE L	\$29,900
									722		08/21/2017				
0.991	000007	000044	000000	01	2.28	R1	E	RSA	B	\$195,000	\$193,200	I	Q	LAMARRE, WILLIAM N & J	\$164,400
									2,564		04/06/2018				
0.996	000005	000003	00000B	03	0.17	R2	E	RMF	C	\$105,040	\$104,600	I	Q	VAN SICKLEN-LANG, JAME	\$111,800
									2,760		06/05/2017				
0.996	000005	000096	000000	03	0.33	R1	E	RSA	C	\$128,000	\$127,500	I	Q	MACK, DANIEL	\$109,000
									1,311		04/10/2018				
1.002	000002	000060	00000C	08	2.77	R1	F	RSA	A	\$235,412	\$235,800	I	Q	COMBS, WILLIAM C	\$181,000
	3% TOWARD CLOSING								2,144		09/20/2017				
1.007	000007	000033	000000	01	0.56	R1	E	RSA	A	\$153,600	\$154,600	I	Q	ROBINSON, PAUL	\$128,500
									1,513		10/04/2017				

Ratio	Map	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Trended	Assessment	I	Q	Unqualified Description	Prior Year Assessment
	Sale Note								Eff. Area	Sale Price	Sale Date			Grantor	
1.007	000001	000070	00000B	07	2.17	CI	E	CGS	A	\$ 320,000	\$ 322,100	I	Q	932 FICHBURG ROAD LLC	\$ 289,500
									7,619		07/23/2018				
1.008	000005	000080	000000	03	0.09	R1	E	RSA	B	\$ 113,251	\$ 114,200	I	Q	REARDON, DOUGLAS A	\$ 96,300
									1,488		03/30/2018				
1.015	000001	000070	000032	07	0.00	R1	E	MHS	A	\$ 41,000	\$ 41,600	I	Q	DIGNARD, PAUL C	\$ 41,600
									1,426		05/01/2018				
1.031	000001	000070	000125	07	0.00	R1	E	MHS	A	\$ 37,740	\$ 38,900	I	Q	BOUCHER, DAVID	\$ 33,100
									923		11/21/2017				
1.047	000002	000003	002-20	07	0.00	R1	E	MHS	A	\$ 15,000	\$ 15,700	I	Q	DONALDSON, LISA	\$ 14,400
									827		07/13/2018				
1.055	000001	000070	000012	07	0.00	R1	E	MHS	A	\$ 29,000	\$ 30,600	I	Q	REEL, DENISE C	\$ 31,600
									955		07/13/2018				
1.116	000008	000030	000001	01	2.20	R1	E			\$ 34,400	\$ 38,400	V	Q	SYBERT, SCOTT	\$ 40,700
											04/24/2018				
1.120	000005	000092	000000	03	0.28	R1	E	RSA	C	\$ 165,888	\$ 185,800	I	Q	WASHBURN, RYAN M	\$ 146,100
									2,140		10/11/2017				

Greenville Sales Analysis Report

Ratio	Map	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Trended	Assessment	I	Q	Unqualified Description	Prior Year Assessment
	Sale Note								Eff. Area	Sale Price	Sale Date			Grantor	
0.000	000001	000070	000066	07	0.00	R1	E	MHD	A	\$ 1	\$ 0	V	U	GOVMT AGENCY GRNTR/E GREENVILLE, TOWN OF	\$ 0
0.138	000006	000051	000000	03	0.46	CI	E			\$ 55,000	\$ 7,600	V	U	MULTIPLE PARCELS TRIDAM ENERGY, LLC	\$ 8,600
0.617	000001	000044	000001	04	2.01	CI	E	COF	D	\$ 259,000	\$ 159,900	I	U	BUSIN AFPL GRNTR/E BMMTB PROPERTIES, LLC	\$ 103,100
0.862	000002	000001	000002	08	6.30	R1	F	RSA	C	\$ 61,920	\$ 53,400	V	U	IMPROVED POST SALE HEMLOCK HILLS LLC	\$ 38,500
0.878	000001	000045	000000	07	2.00	R1	E	RSA	A	\$ 240,000	\$ 210,800	I	U	INSUFNT MKT EXPOSUR WHITTEMORE, JR CYNTHIA	\$ 165,600
0.948	000006	000041	000000	03	0.11	R1	E	RSA	C	\$ 87,105	\$ 82,600	I	U	FORECLOSURE ROBINSON, PAULINE J	\$ 74,300
0.996	000005	000037	000000	03	0.81	R1W	E	RSA	E	\$ 168,960	\$ 168,300	I	U	LNDLRD/TENANT SALE EQUITY TRUST COMPANY C	\$ 179,300
1.108	000002	000058	000000	08	0.91	R1	F	RSA	C	\$ 206,400	\$ 228,700	I	U	INSUFNT MKT EXPOSUR LUTER, JEFFREY	\$ 179,300
1.113	000005	000093	000000	03	0.29	R1	E	RSA	C	\$ 170,144	\$ 189,300	I	U	FORECLOSURE LAKEVIEW LOAN SERVICIN	\$ 163,700
1.138	000005	000093	000000	03	0.29	R1	E	RSA	C	\$ 166,353	\$ 189,300	I	U	FINANCIAL CO GRNTR/E SECRETARY OF HOUSING &	\$ 163,700
1.167	000005	000059	000000	01	0.38	R2	E	RMF	E	\$ 141,800	\$ 165,500	I	U	FORECLOSURE LACROIX, RUTHM	\$ 165,800
1.169	000006	000015	000000	03	0.01	R2	E	RMF	D	\$ 46,440	\$ 54,300	I	U	ESTATE SALE/FDCY COV BLANCHETTE, EDWARD J	\$ 39,400
1.207	000002	000020	000002	05	3.30	R1	E			\$ 30,000	\$ 36,200	V	U	FAMILY/RELAT GRNTR/E HUSZAR, MARY LINDA	\$ 40,000
1.211	000006	000009	000000	03	0.59	R1	E	RSA	C	\$ 133,000	\$ 161,100	I	U	INSUFNT MKT EXPOSUR MACDONALD, ROBERT J	\$ 119,500
1.226	000002	000003	0002-3	07	0.00	R1	E	MHS	A	\$ 8,806	\$ 10,800	I	U	UNGLASSFYD EXCLUSION HAUTALA, RICHARD	\$ 7,900
1.258	000001	000070	000037	07	0.00	R1	E	MHD	A	\$ 62,400	\$ 78,500	I	U	INSUFNT MKT EXPOSUR WILLIAM-LABELLE, AUDRE	\$ 60,600
1.520	000001	000070	000120	07	0.00	R1	E	MHD	A	\$ 52,832	\$ 80,300	I	U	ESTATE SALE/FDCY COV COX, RONALD C	\$ 69,700
1.647	000006	000013	000000	03	1.10	R3	E	RMF	C	\$ 123,077	\$ 202,700	I	U	FORECLOSURE LEWIS, ELIZABETH S	\$ 178,800
1.652	000002	000016	000000	05	1.30	R1	E	RSA	A	\$ 100,216	\$ 165,600	I	U	FORECLOSURE NATIONALSTAR MORTGAGE, L	\$ 136,400
1.702	000005	000118	000000	03	0.02	R2	E	RMF	D	\$ 20,800	\$ 35,400	I	U	COURT/SHERIFF SALE ASKENAIZER, MICHAEL S.	\$ 32,000

Ratio	Map	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Trended	Assessment	I	Q	Unqualified Description	Prior Year Assessment
	Sale Note							Eff. Area	Sale Price	Sale Date			Grantor		
2.165	000006	000052	000000	03	1.10	CI	E	COF	D	\$204,360	04/19/2017	I	U	INSUFNT MKT EXPOSUR	\$668,000
	REALTOR PURCHASED & PUT BACK ON MARKET FOR \$449, 19,555														
2.292	000008	000037	000000	03	0.94	CI	E	CRS	B	\$123,360	09/26/2017	I	U	OTHER FORCED SALE	\$304,400
	5,638 HO, WEI JEN														
2.562	000005	000132	000002	03	0.18	CI	E	CAP	D	\$55,000	07/02/2018	I	U	LESS THAN 100% INT	\$88,300
	1,884 TRIDAM ENERGY, LLC														
2.987	000002	000016	000000	05	1.30	R1	E	RSA	A	\$55,440	02/22/2018	I	U	FINANCIAL CO GRNTR/E	\$136,400
	1,424 SECRETARY OF HOUSING &														
3.377	000006	000052	000000	03	1.10	CI	E	COF	D	\$131,000	04/19/2017	I	U	NONMKT TRUST GRNTR/E	\$668,000
	19,555 SAME DAY TRANSFER SEACHANGE INTERNATIONAL														
4.054	000006	000013	000000	03	1.10	R3	E	RMF	C	\$50,000	06/07/2018	I	U	FINANCIAL CO GRNTR/E	\$178,800
	2,545 JP MORGAN CHASE BANK N														
55.738	000007	000033	000000	01	0.56	R1	E	RSA	A	\$2,774	06/30/2017	I	U	OTHR SALE OF CONVENC	\$128,500
	1,513 BROWN, EDWARD W														
33,908.046	000005	000118	000000	03	0.02	R2	E	RMF	D	\$1	05/03/2017	I	U	GOVMT AGENCY GRNTR/E	\$32,000
	CORRECTIVE TAX COLLECTOR'S DEED 915 TOWN OF GREENVILLE														
34,038.462	000005	000118	000000	03	0.02	R2	E	RMF	D	\$1	06/16/2017	I	U	COURT/SHERIFF SALE	\$32,000
	915 BANKRUPTCY COURT SAUNDERS, JOEL														
38,964.844	000002	000037	000000	07	2.11	CUUO	E			\$1	10/26/2017	V	U	DIVORCE PRTY GRNTR/E	\$38,100
	LAMARRE, MICHAEL D														
40,136.719	000002	000037	00000B	07	2.79	CUUO	E			\$1	10/26/2017	V	U	DIVORCE PRTY GRNTR/E	\$39,300
	LAMARRE, MICHAEL D														
43,137.255	000007	000017	000001	01	1.20	R1	E			\$1	11/21/2017	V	U	FAMILY/RELAT GRNTR/E	\$41,000
	HOLMAN, DONALD R														
44,042.969	000002	000037	00000A	07	6.75	CUUO	E			\$1	10/26/2017	V	U	DIVORCE PRTY GRNTR/E	\$43,300
	LAMARRE, MICHAEL D														
57,324.219	000002	000037	00000C	07	13.49	CUUO	E			\$1	10/26/2017	V	U	DIVORCE PRTY GRNTR/E	\$56,200
	LAMARRE, MICHAEL D														
57,617.188	000001	000070	000204	07	0.00	R1	E	MHS	A	\$1	10/17/2017	I	U	FAMILY/RELAT GRNTR/E	\$49,400
	1,324 BALDINELLI, DONALD A														
60,100.000	000003	000040	000000	08	16.00	CUUH	D			\$1	05/17/2018	V	U	FAMILY/RELAT GRNTR/E	\$57,500
	BRADLER, HOWARD														
61,470.588	000001	000070	000104	07	0.00	R1	E	MHS	A	\$1	11/01/2017	I	U	COMPLEX COMMRC SALE	\$52,100
	938 STOCK & TRADE SALE FAIRLANE MOBILE HOME S														
61,523.438	000002	000037	00000D	07	15.37	CUUO	E			\$1	10/26/2017	V	U	DIVORCE PRTY GRNTR/E	\$60,300
	LAMARRE, MICHAEL D														
99,100.000	000001	000070	000023	07	0.00	R1	E	MHD	A	\$1	04/09/2018	I	U	NO STAMP PER DEED	\$0
	1,517 STUGARD, SYLVIA E														
115,700.000	000001	000035	000000	07	1.40	R1	E	RSA	A	\$1	04/09/2018	I	U	FAMILY/RELAT GRNTR/E	\$86,700
	682 AUGER, ROY L														

Ratio	Map	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Trended	Assessment	I	Q	Unqualified Description	Prior Year Assessment
	Sale Note								Eff. Area	Sale Price	Sale Date			Grantor	
135,557.769	000006	000032	000000	03	0.28	R1	E	RSA	C	\$1	\$136,100	I	U	NO STAMP PER DEED THOMPSON, ALFRED L	\$113,900
179,980.469	000006	000089	000000	04	2.63	R1	E	RSA	C	\$1	\$184,300	I	U	DIVORCE PRTY GRNTR/E LAMARRE, MICHAEL D	\$148,300
181,321.839	000005	000093	000000	03	0.29	R1	E	RSA	C	\$1	\$189,300	I	U	BUSIN AFPL GRNTR/E PHH MORTGAGE CORPORATI	\$163,700
186,166.008	000008	000009	000000	01	0.74	R1	F	RSA	A	\$1	\$188,400	I	U	FAMILY/RELAT GRNTR/E MUELLER, ADAM	\$146,200
206,600.000	000003	000006	000000	06	56.00	CUFL	D			\$1	\$206,600	V	U	FAMILY/RELAT GRNTR/E BRADLER, GERALDINE & H	\$200,700
218,100.000	000003	000007	000000	06	19.00	CUFL	D			\$1	\$218,100	V	U	FAMILY/RELAT GRNTR/E BRADLER, HOWARD	\$214,300
243,921.569	000007	000017	000000	01	1.20	R1	E	RSA	A	\$1	\$248,800	I	U	FAMILY/RELAT GRNTR/E HOLMAN, DONALD R	\$196,500
299,019.608	000003	000022	000000	08	26.00	R1	F	RSA	B	\$1	\$305,000	I	U	DIVORCE PRTY GRNTR/E HENDRICKS FAMILY REVOC	\$267,600
309,300.000	000001	000063	000000	08	2.50	R1	F	RSA	A	\$1	\$309,300	I	U	DIVORCE PRTY GRNTR/E JENNIFER L. BRUNDIGE	\$245,100
314,960.630	000001	000065	000000	08	7.20	R1	F	RSA	C	\$1	\$320,000	I	U	ESTATE SALE/EDCY COV WILKINS, ROBERT	\$268,800

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.

**Greenville
Land Developed Site**

DEVELOPED LAND IN A 2 ACRE ZONE

Annual Trend: 4.80% < 04/01/18 > 0.00%	Site Acreage: 2.000	Acreage Discount Minimum Acreage: 10.00
Building Base Year/Depreciation: 2018/1.50	Est. Excess Acreage Value: \$2,000	Acreage Discount Maximum Acreage: 250.00
Est. Building Square Foot Cost: \$85.00	Excess Foot Frontage: \$100.00	Acreage Discount Maximum Percentage: 50.00%

Location	Date/Days	Sale Price/Adjusted Zn	Bldg Rate	Year Built Cont#	Depreciation Age Other	Bldg Sq. Ft.	Building Value	Features Value	Excess Acres	Excess Ac Value	Excess FF Value	Residual Value	Nhbd Site Dwyay Road Topo Cond	Indicated Site Value								
11 DUNSTER HILL ROA	08/22/16	\$177,533.03	0.9555	1946	1.50	20	0	1,839	\$119,487	\$1,200	0.000	-\$10,000	\$0	\$80,551	1.00	1.00	1.00	0.95	1.00	\$84,791		
000005 000110 000000	587	\$191,238	0.16	acre site in 2 acre zone.	Mild topo.																\$83,227	
86 MILL STREET	05/11/18	\$174,933.03	0.9966	1986	2.00	17	0	1,473	\$103,567	\$2,300	0.000	-\$10,000	\$0	\$79,066	1.00	1.00	1.00	1.00	0.95	1.00	\$61,557	
000006 000078 00000B	-40	\$174,933	0.16	acre site in 2 acres zone.	Mild topo																\$64,870	
49 ADAMS AVENUE	10/04/17	\$150,000.01	1.0198	1972	2.50	26	0	1,513	\$97,052	\$3,000	0.000	-\$5,000	\$0	\$58,479	1.00	1.00	1.00	1.00	0.95	1.00	\$69,078	
000007 000033 000000	179	\$153,531	0.56	acre lot in 2 acre zone.	Mild Topo																	\$68,507
123 TEMPLE ROAD	08/29/16	\$189,933.01	1.0764	1956	1.50	18	0	2,011	\$150,875	\$0	0.000	-\$5,000	\$0	\$58,545	1.00	1.00	1.00	0.95	1.00		\$69,007	
000008 000025 000000	580	\$204,420	0.59	acre lot in 2 acre zone.	Gravel Drive & Mild Topo																	\$69,007
27 OLD MASON CENTE	10/17/16	\$182,500.04	1.0223	1981	2.00	18	0	1,804	\$128,543	\$0	0.790	\$1,422	\$0	\$65,279	1.00	1.05	1.00	1.00	0.90	1.00	\$69,007	
000004 000036 000000	531	\$195,244	Good Site & Rolling Topo																			\$69,007
87 MERRIAM HILL ROA	09/20/17	\$229,000.08	0.9799	2006	2.00	11	0	2,144	\$158,934	\$5,900	0.774	\$1,471	\$0	\$68,507	1.10	1.00	0.95	1.00	0.95	1.00	\$69,007	
000002 000060 00000C	193	\$234,812	Gravel Driveway & Mild Topo																			\$69,007

Average Indicated Improved Site Value: \$72,088

Median Indicated Improved Site Value: \$69,043

The median is a better indicator of central tendency, however, after inclusion of all of the sales, the 2 acre developed site value was changed to \$70,000.

*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 LAND IN A 2 ACRE ZONE

Greenville
Residential Building
RESIDENTIAL BUILDING

Annual Trend: 4.80% < 04/01/18 > 0.00%
 Building Base Year/Depreciation: 2018/1.50
 Buildable Site Value: \$70,000

Site Acreage: 2.000
 Est. Excess Acreage Value: \$2,000
 Excess Foot Frontage: \$100.00

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

Location Map Lot Sub	Date/Days	Sale		Zn Nhbhd	Site Dwyay Road	Topo Cond	Adj Site Value	Features Value	Excess Ac Value	Excess FF Bldg Residual Value	Bldg Rate	Year Built	Cond*	Depreciation Age	Other Sq Ft	Bldg Sq Ft	Indicated Value		
		Price/Adjusted	Topo																
130 PLEASANT STREE	12/07/16	\$253,000	05	1.00	1.00	0.95	1.00	\$63,175	\$0	\$396	\$0	\$205,399	1.1101	2006	2.50	14	0	2,367	\$90,89
000002 000020 000001	480	\$268,970	Gravel Driveway, Mild Topo					\$0											
17 HEMLOCK ROAD	06/28/17	\$258,533	08	1.10	1.00	0.95	1.00	\$65,835	\$0	\$41	\$0	\$202,075	0.9923	2008	2.50	12	0	2,410	\$96,02
000002 000001 000067	277	\$267,951	Above Average Neighborhood, Gravel Driveway & Rolling Topo					\$0				\$189,667	1.0059	1980	2.00	18	0	2,612	\$88,03
758 TURNPIKE ROAD	06/21/16	\$236,000	08	1.00	1.00	0.95	1.00	\$63,175	\$5,300	-\$2,000	\$0	\$189,667	1.0059	1980	2.00	18	0	2,612	\$88,03
000001 000014 000000	649	\$256,142	0.98 acres in 2 acre zone. Gravel Driveway, Mild Topo																
74 PLEASANT STREET	05/03/16	\$205,000	01	1.00	1.00	1.00	1.00	\$63,000	\$5,000	-\$3,000	\$0	\$158,817	0.8975	1950	2.00	24	0	3,323	\$70,07
000004 000032 000000	698	\$223,817	0.65 acre lot in 2 acre zone. Rolling Topo																
7 ASH STREET	09/18/17	\$129,000	03	1.00	1.00	0.95	1.00	\$56,525	\$4,300	-\$10,000	\$0	\$81,483	1.2485	1882	2.00	35	0	1,245	\$80,65
000005 000100 000000	195	\$132,308	0.15 acre lot in 2 acre zone. Gravel Driveway, Moderate Topo																
17 TEMPLE STREET	05/31/16	\$120,000	03	1.00	1.00	0.90	1.00	\$56,700	\$4,000	-\$25,000	\$0	\$94,873	1.1662	1900	2.00	33	0	1,485	\$81,77
000005 000078 000000	670	\$130,573	0.07 acre lot in 2 acre zone. On Street Only Parking, Rolling Topo																

Average Indicated Square Foot Value: \$84.57

Median Indicated Square Foot Value: \$84.90

As the Median is a better indicator of value, the preliminary residential building base rate is \$85 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

RESIDENTIAL BUILDING

**Greenville
Residential Building
DOUBLE WIDE M/H IN PARK**

Annual Trend: 4.80% < 04/01/18 > 0.00% Site Acreage: 0.000 Acreage Discount Minimum Acreage: 0.00
 Building Base Year/Depreciation: 2018/3.50 Est. Excess Acreage Value: \$0 Acreage Discount Maximum Acreage: 0.00
 Buildable Site Value: \$0 Excess Foot Frontage: \$0.00 Acreage Discount Maximum Percentage: 0.00%

Location Map Lot Sub	Date/Days	Sale		Zn	Nhbd	Site	Dwary	Road	Topo	Cond	Adj Site Value	Features Value	Excess Ac Value	Excess FF Value	Bldg Residual Value	Bldg Rate	Year Built	Cond*	Age	Other	Sd Ft	Sd Ft Value	Indicated	
		Price	Adjusted																					
2 TITAN LANE	06/01/16	\$79,933	07	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$0	\$16,300	\$0	\$0	\$70,665	1.3089	2015	2.50	11	2	1,086	\$57.14		
000001 000070 000002	669	\$86,965																						
78 LAUREL DRIVE	06/28/16	\$48,000	07	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$0	\$12,300	\$0	\$0	\$39,753	1.1702	2002	2.50	35	0	1,024	\$51.04		
000001 000070 000078	642	\$52,053																						
75 LAUREL DRIVE	03/20/17	\$74,900	07	1.00	1.00	1.00	1.00	1.00	1.00	1.00	\$0	\$13,500	\$0	\$0	\$65,113	1.1207	2000	2.00	28	0	1,188	\$67.92		
000001 000070 000075	377	\$78,613																						

Average Indicated Square Foot Value: \$58,70
 Median Indicated Square Foot Value: \$57.14

After inclusion of all of the sales, the Double Wide M/H base rate was changed to \$60.00.

*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 M/H IN PARK

**Greenville
Residential Building
SINGLE WIDE M/H IN PARK**

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

Site Acreage: 0.000
 Est. Excess Acreage Value: \$0
 Excess Foot Frontage: \$0.00
 Acreage Discount Minimum Acreage: 0.00
 Acreage Discount Maximum Acreage: 0.00
 Acreage Discount Maximum Percentage: 0.00%

Location	Date	Days	Price/Adj	Zn	Nhbd	Site	Dwary	Road	Topo	Cond	Adj Site	Features	Excess Ac	Excess FF	Bldg	Residual	Bldg	Year	Year	Depreciation	Bldg	Indicated	
Map Lot Sub											Value	Value	Value	Value	Rate	Value	Rate	Built	Cond*	Age	Other	Sq Ft	Sq Ft Value
133 NEW HILLCREST D	06/17/16		\$44,933	07	1.00	1.05	1.00	1.00	1.00	1.00	\$0	\$13,200	\$0	\$0	\$55,592	1.0155	1986	2.00	50	0	1,025	\$68,39	
000001 000070 000133			653																				
90-9 MERRIAM HILL RC	07/14/16		\$25,000	08	1.00	1.00	0.95	0.95	1.00	1.00	\$0	\$1,500	\$0	\$0	\$25,558	0.9956	1994	2.00	45	0	675	\$69.15	
000002 000061 00000G			626																				
90-7 MERRIAM HILL RC	08/26/16		\$20,000	08	1.00	1.00	0.95	0.95	1.00	1.00	\$0	\$1,000	\$0	\$0	\$20,533	1.0200	1979	2.00	54	0	756	\$57.89	
000002 000061 00000E			583																				
147 OVERLOOK DRIVE	09/09/16		\$39,000	07	1.00	1.05	1.00	1.00	1.00	1.00	\$0	\$16,200	\$0	\$0	\$25,718	1.0001	1986	2.00	50	0	1,003	\$51.28	
000001 000070 000147			569																				
LOT28 602 FITCHBURG	09/19/16		\$30,000	07	1.00	1.00	1.00	1.00	1.00	1.00	\$0	\$6,000	\$0	\$0	\$26,205	1.0595	1968	2.00	63	0	953	\$70.14	
000002 000003 002-28			559																				
198 NEW HILLCREST D	10/17/16		\$50,000	07	1.00	1.00	1.00	1.00	1.00	1.00	\$0	\$16,200	\$0	\$0	\$37,292	0.9648	1999	2.00	41	0	1,093	\$59.94	
000001 000070 000198			531																				
79 LAUREL DRIVE	10/18/16		\$30,000	07	1.00	1.00	1.00	1.00	1.00	1.00	\$0	\$13,400	\$0	\$0	\$18,691	0.9974	1977	2.50	72	0	885	\$75.62	
000001 000070 000079			530																				
138 OVERLOOK DRIVE	12/07/16		\$38,000	07	1.00	1.05	1.00	1.00	1.00	1.00	\$0	\$18,000	\$0	\$0	\$22,399	0.9603	1985	2.00	50	0	902	\$51.72	
000001 000070 000138			480																				
178 KRYSSTIN LANE	03/02/17		\$37,000	07	1.00	1.00	1.00	1.00	1.00	1.00	\$0	\$13,000	\$0	\$0	\$25,922	1.0157	1986	2.00	50	0	889	\$57.42	
000001 000070 000178			395																				
LOT24 602 FITCHBURG	04/14/17		\$30,000	07	1.00	1.00	1.00	1.00	1.00	1.00	\$0	\$6,300	\$0	\$0	\$25,089	0.8274	1970	1.50	45	0	841	\$65.56	
000002 000003 002-24			352																				
128 MOUNTAIN VIEW F	04/24/17		\$55,533	07	1.00	1.00	1.00	1.00	1.00	1.00	\$0	\$18,200	\$0	\$0	\$39,831	0.8826	1979	1.50	41	0	990	\$77.26	
000001 000070 000128			342																				
131 MOUNTAIN VIEW F	06/05/17		\$45,933	07	1.00	1.05	1.00	1.00	1.00	1.00	\$0	\$16,000	\$0	\$0	\$31,745	0.9074	1979	2.00	54	0	1,131	\$67.24	
000001 000070 000131			300																				
3 TITAN LANE	08/21/17		\$39,000	07	1.00	1.05	1.00	1.00	1.00	1.00	\$0	\$16,700	\$0	\$0	\$23,444	0.9705	1992	2.00	45	0	722	\$60.83	
000001 000070 000003			223																				
108 CRESTWOOD LAN	10/03/17		\$45,933	07	1.00	1.00	1.00	1.00	1.00	1.00	\$0	\$16,200	\$0	\$0	\$30,820	0.8600	1977	1.50	45	0	1,000	\$65.16	
000001 000070 000108			180																				
195 NEW HILLCREST D	10/30/17		\$56,000	07	1.00	1.00	1.00	1.00	1.00	1.00	\$0	\$12,900	\$0	\$0	\$44,227	1.0476	1985	1.00	27	0	926	\$62.45	
000001 000070 000195			153																				
125 MOUNTAIN VIEW F	11/21/17		\$37,000	07	1.00	1.05	1.00	1.00	1.00	1.00	\$0	\$16,600	\$0	\$0	\$21,037	0.9840	1978	2.00	59	0	923	\$56.49	
000001 000070 000125			131																				
32 TITAN LANE	05/01/18		\$41,000	07	1.00	1.05	1.00	1.00	1.00	1.00	\$0	\$19,300	\$0	\$0	\$21,700	0.9313	1978	2.50	72	0	1,426	\$58.36	
000001 000070 000032			-30																				

Average Indicated Square Foot Value: \$63.23
 Median Indicated Square Foot Value: \$62.45

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

SINGLE WIDE M/H IN PARK

SECTION 8

A. FIELD REVIEW

B. INFORMAL HEARING PROCESS

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

A. Field Review

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

Field Review

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

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

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

Property Specific Adjustment Guidelines

Land Adjustments

Site Modifiers – Undeveloped/Wooded Lot	- 30% (70 Site Modifier)
Undeveloped/Clear	- 25% (75 Site Modifier)
Gravel Driveway	- 5% (95 Driveway Modifier)
Grass or Natural Driveway	-10% (90 Driveway Modifier)
On Street Only Parking	-10% (90 Driveway Modifier)
No 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)
Class VI Road	-75% (25 Land Condition for vacant sites)
Not Buildable (NBD)	-90% (10 Land Condition)
Power Line Easement (PLE)	Varies – dependent upon severity
In-Law Apartment	+00 (100 Land Condition)
1-4 Family Dwelling	+00 (100 Land Condition)
5 or more Family Dwelling	+50 (150 Land Condition)
Commercial on site	Varies – depends on how extensive the use
Residential & Commercial on site	Varies – depends on how extensive the use
2 Dwellings on Lot w/Separate Utilities	+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)

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 in the supervisor's opinion.
- Misc/CNotes Varies
Buildings require depreciation for many items. The overall condition of the home usually accounts for the majority of normal wear and tear items but often depreciation is needed to account for issues that are short lived and have no cost to cure associated with them, i.e. roof and siding.
- Location (LOC) -30% Economic depreciation applied to commercial buildings in the downtown area due to inferior location.
- Multifamily (MF) -30% Economic depreciation applied to 2 family dwellings due to current market conditions.
- Multifamily (MF) -20% Economic depreciation applied to 3 family dwellings due to current market conditions.

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: August 6, 2018.

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

The property owners were given 3 days, starting 8/20/18 between the hours of 8:00 am & 4:30 pm to call and arrange an appointment.

The hearings were held for 2 days from 8/23/18 to 8/24/18 and resulted in 34 taxpayers representing 41 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**

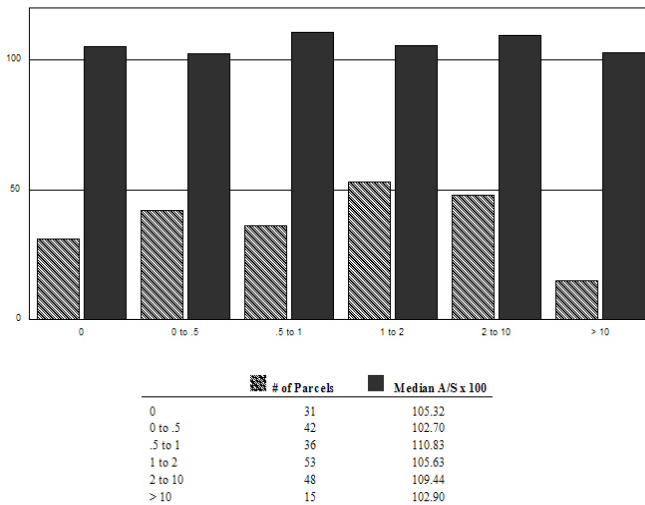
C. FINAL VALUATION TABLES

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.

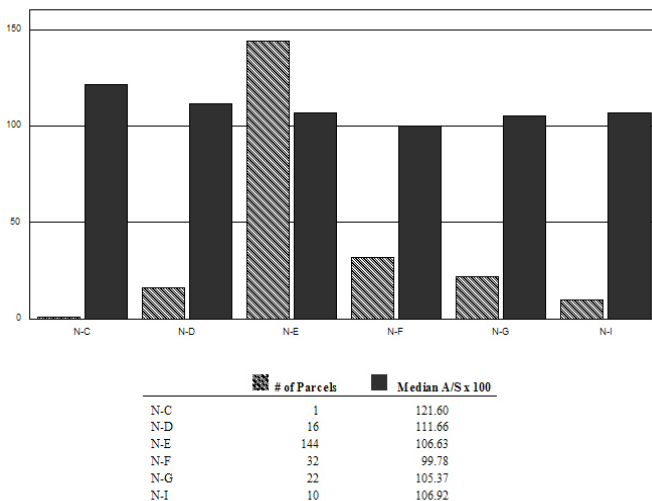
That data is then used to develop preliminary costs for land and building tables needed for the CAMA system to calculate assessment values for all property in the municipality once the rest of the properties are measured and listed.

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:

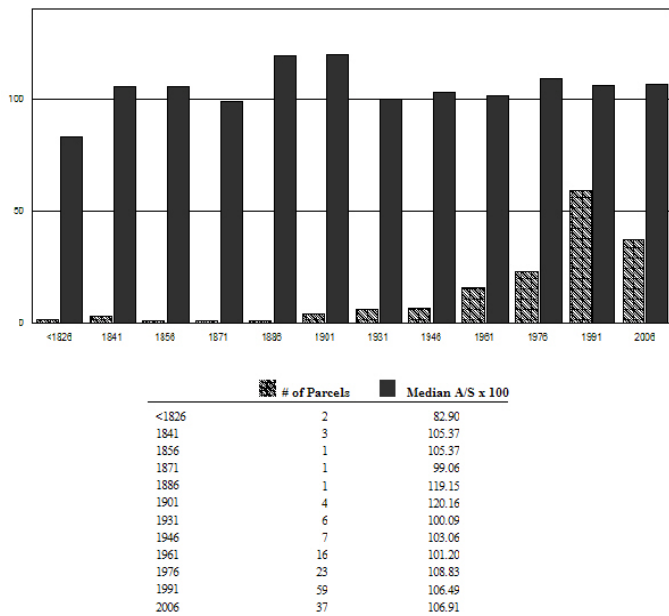


The hashed bars indicate the number of sales in each group, while the solid bars indicate the median assessment to sales ratio. This graph charts ratios for various lot sizes of the sales data and enables us to determine if all lots are fairly assessed regardless of size.

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

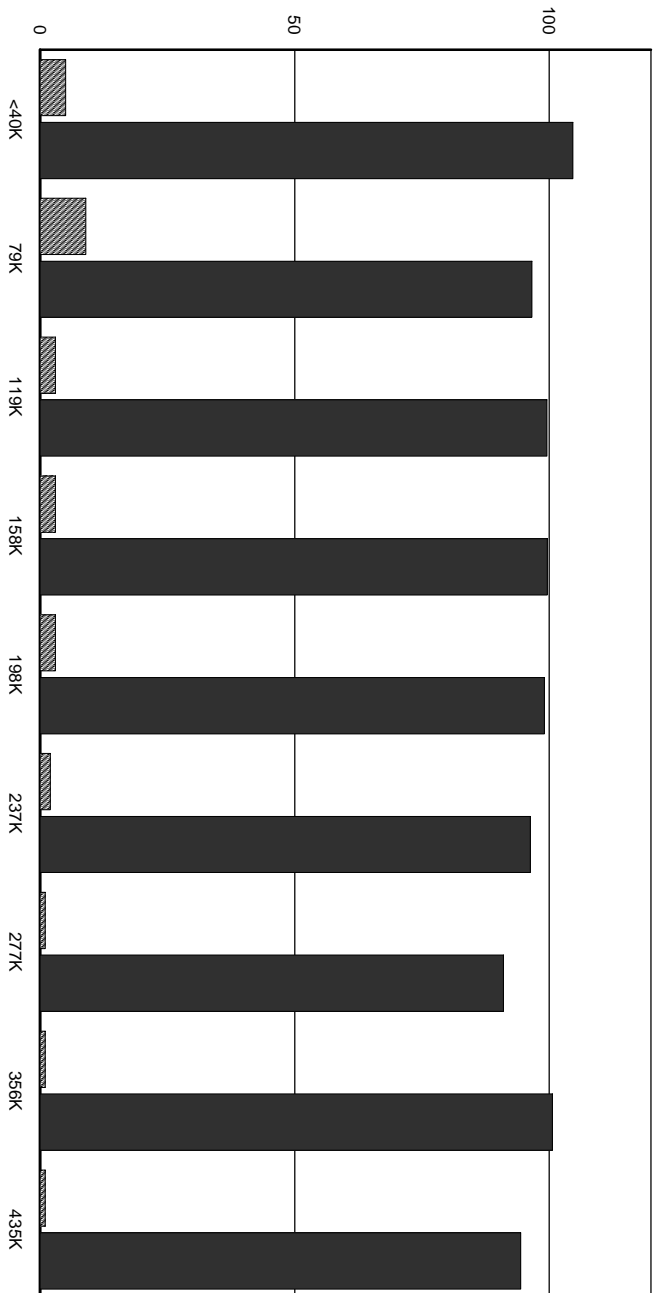
B. FINAL STATISTICAL ANALYSIS REPORTS

**Sales Analysis Results
Greenville -- 08/25/2018**

Sales Analysis Statistics			
Number of Sales:	28	Mean Sales Ratio:	0.9783
Minimum Sales Ratio:	0.8437	Median Sales Ratio:	0.9867
Maximum Sales Ratio:	1.1200	Standard Deviation:	0.0648
Aggregate Sales Ratio:	0.9707	Coefficient of Dispersion:	4.9368
		Price Related Differential:	1.0078

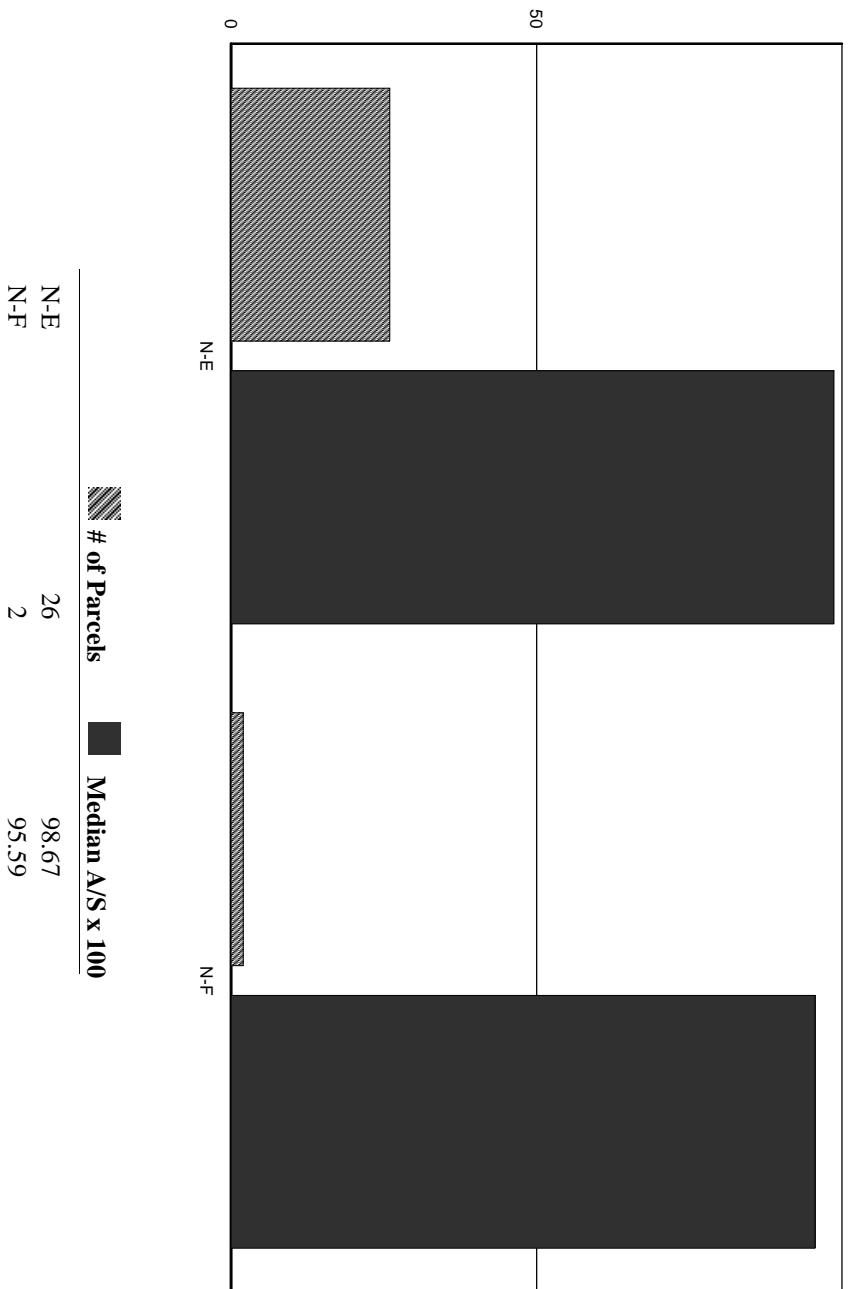
Sales Analysis Criteria	
Sold: 4/1/2017 - 08/25/2018	Sale Ratios: 0.000 - 999.999
Building Value: 0 - 99999999	Bldg Eff. Area: 0 - 99999999
Land Value: 0 - 99999999	Land Use: ALL
Current Use CR: 0 - 99999999	Acres: 0 - 99999999
Year Built: 1600 - 2018	Trend: 0.4% Prior to 4/1/2018
Story Height: ALL	Neighborhood: ALL
Base Rate: ALL	Zone: ALL
Qualified: YES	Unqualified: NO
Improved: YES	Vacant: YES
View: All	Waterfront: All
Include Comm./Ind./Util.: YES	

Greenville: Median A/S Ratio by Sale Price

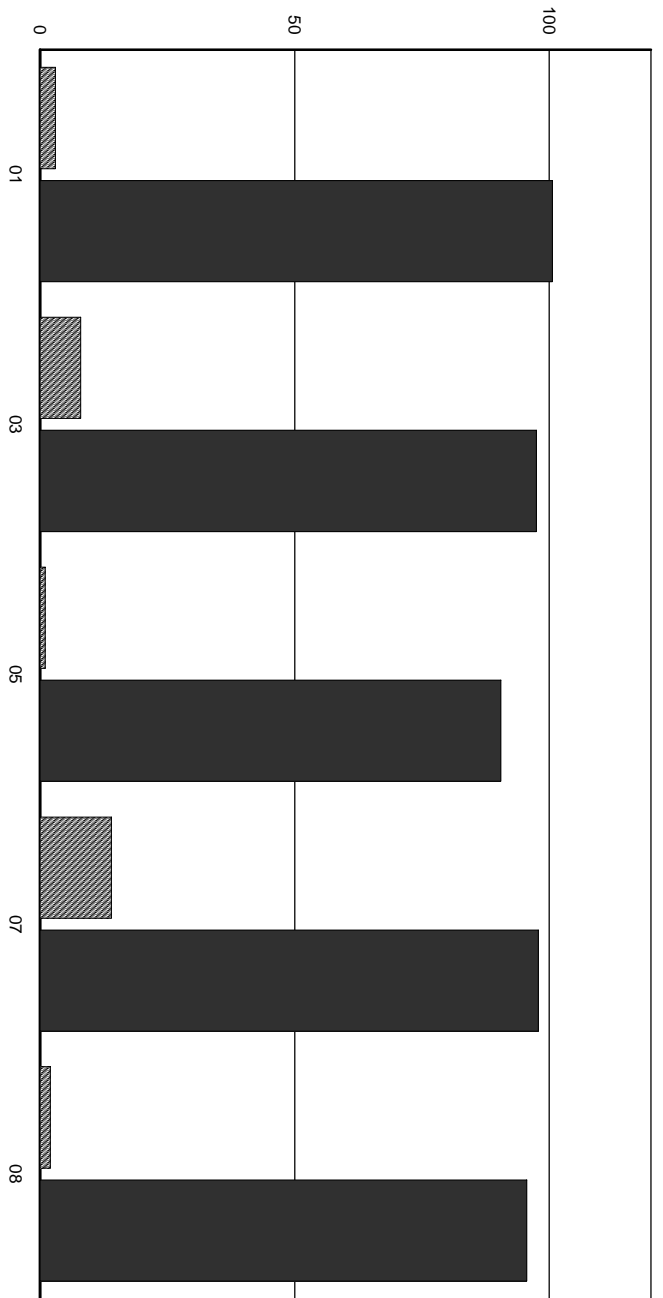


Median A/S x 100	# of Parcels
<40K	5
79K	9
119K	3
158K	3
198K	3
237K	2
277K	1
356K	1
435K	1

Greenville: Median A/S Ratio by Neighborhood

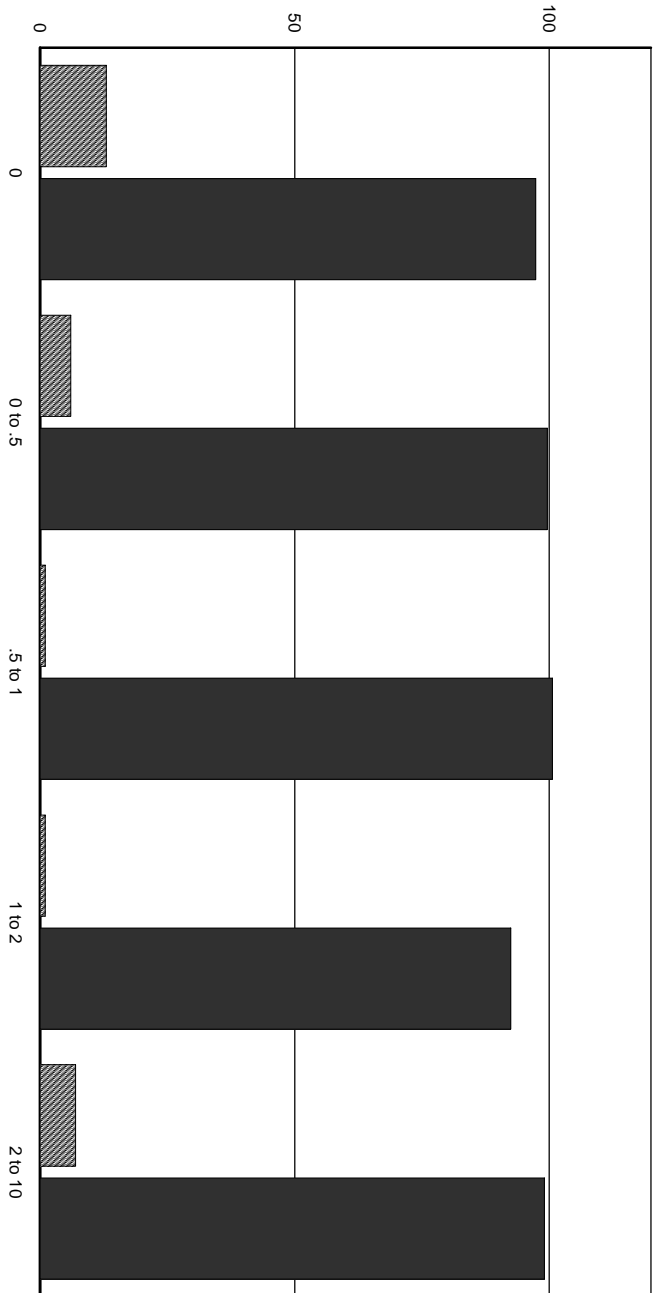


Greenville: Median A/S Ratio by Zone



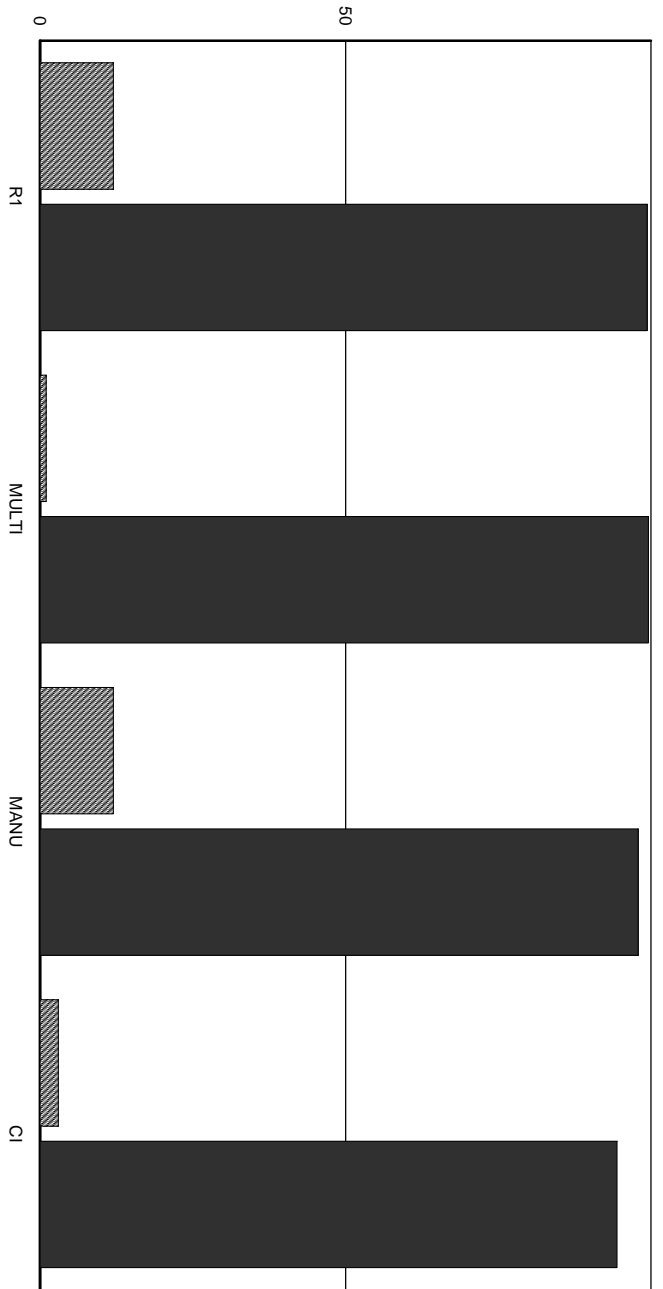
Zone	# of Parcels	Median A/S x 100
01	3	100.65
03	8	97.49
05	1	90.50
07	14	97.89
08	2	95.59

Greenville: Median A/S Ratio by Acreage



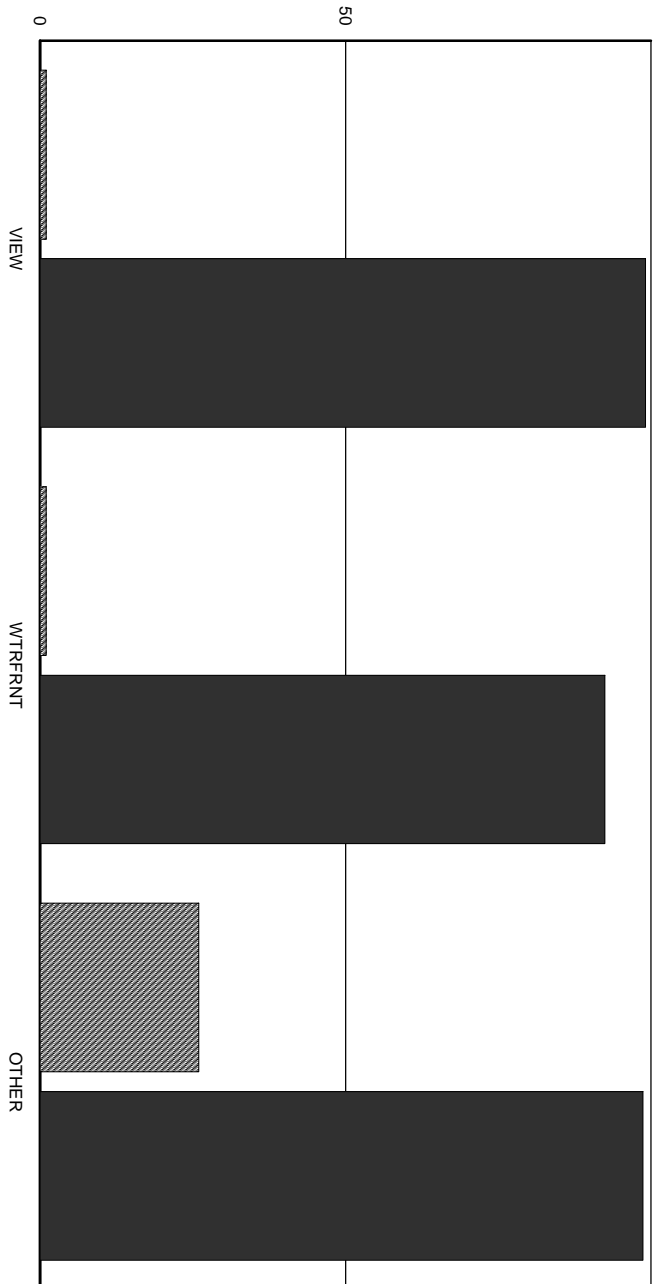
	# of Parcels	Median A/S x 100
0	13	97.33
0 to .5	6	99.60
.5 to 1	1	100.65
1 to 2	1	92.44
2 to 10	7	99.08

Greenville: Median A/S Ratio by Improved Use



	# of Parcels	Median A/S x 100
R1	12	99.34
MULTI	1	99.58
MANU	12	97.89
CI	3	94.43

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



	# of Parcels	Median A/S x 100
VIEW	1	99.08
WTRFRNT	1	92.44
OTHER	26	98.67

**Sales Analysis Results
Greenville -- 08/26/2018**

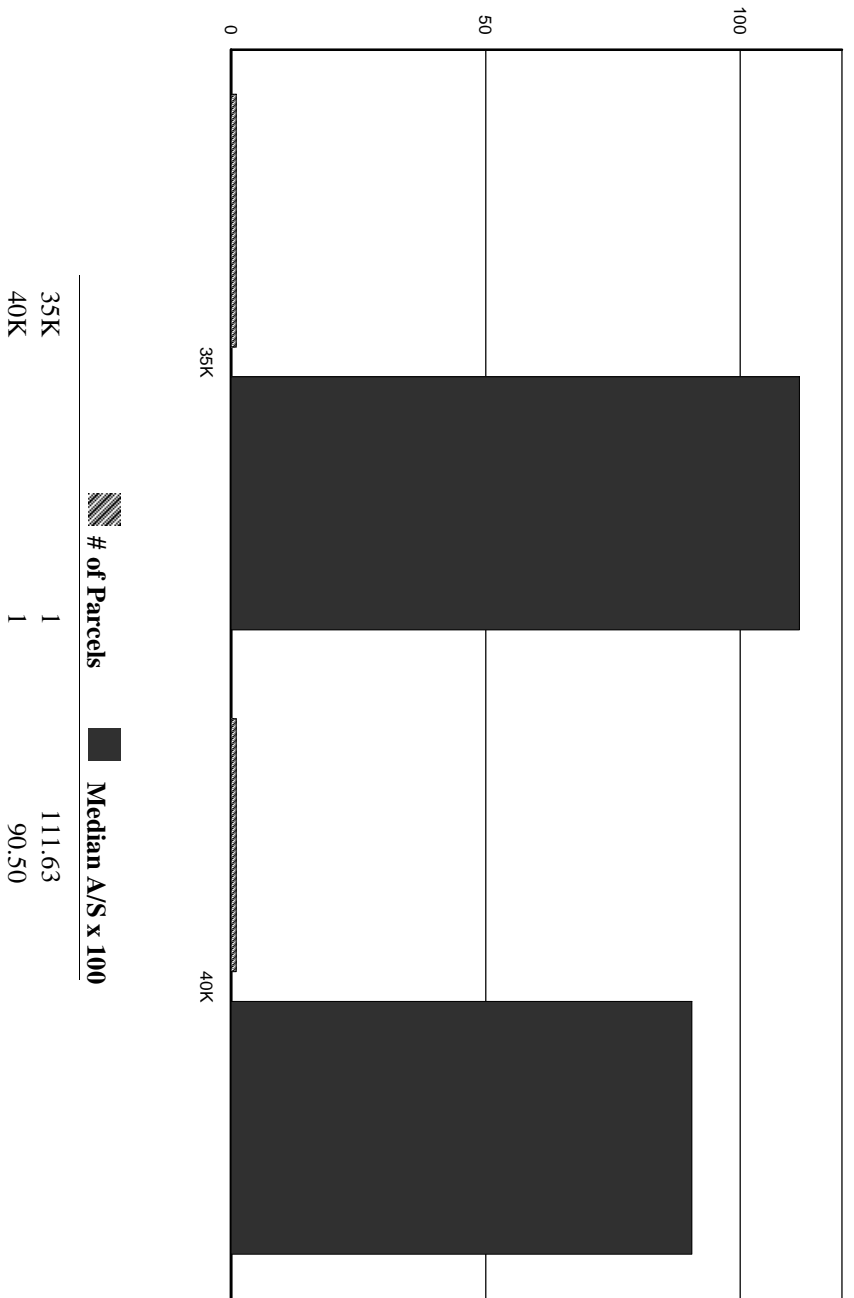
Sales Analysis Statistics			
Number of Sales:	2	Mean Sales Ratio:	1.0106
Minimum Sales Ratio:	0.9050	Median Sales Ratio:	1.0106
Maximum Sales Ratio:	1.1163	Standard Deviation:	0.1494
Aggregate Sales Ratio:	1.0027	Coefficient of Dispersion:	10.4527
		Price Related Differential:	1.0079

Sales Analysis Criteria	
Sold: 4/1/2017 - 08/26/2018	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: 0.4% Prior to 4/1/2018
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	

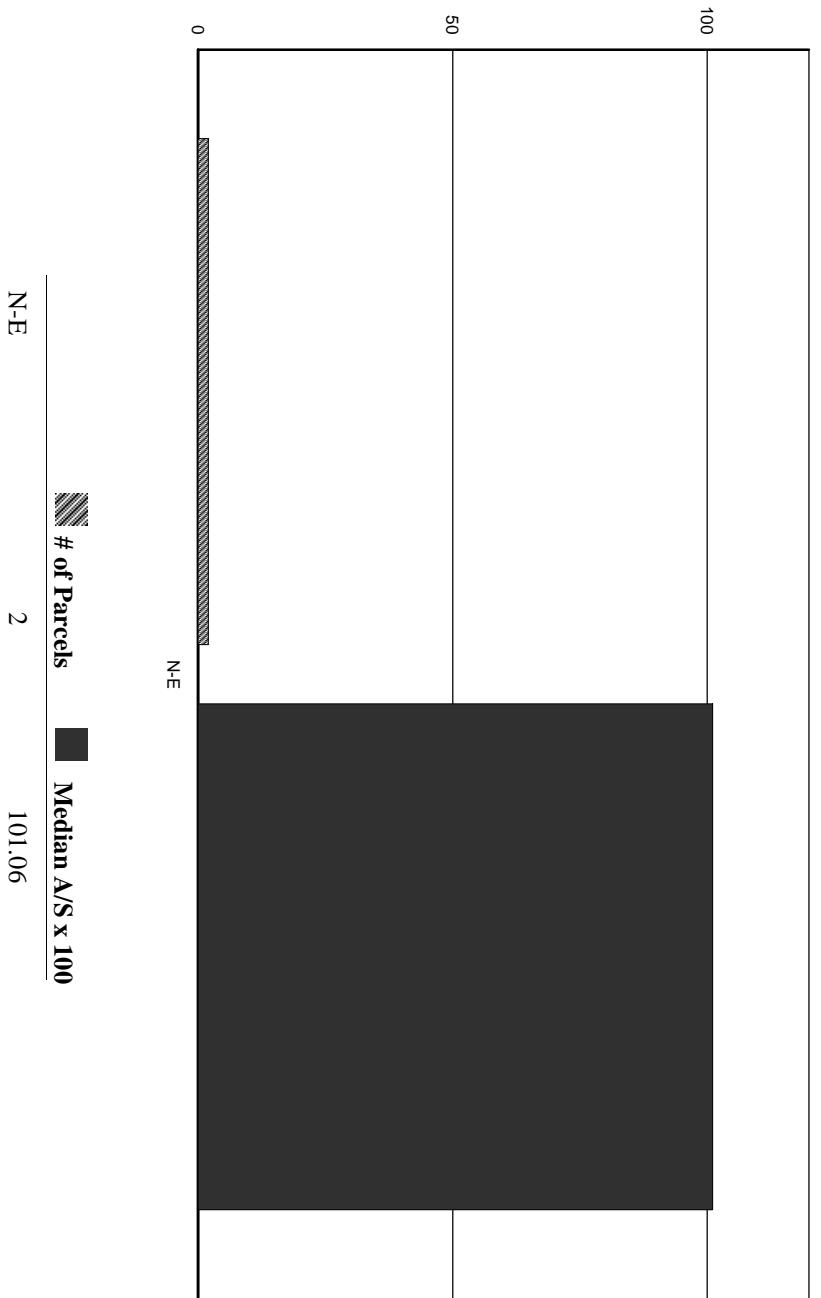
Greenville Sales Analysis Report

Ratio	Map Sale Note	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Trended Sale Price	Assessment Sale Date	I	Q	Unqualified Description Grantor	Prior Year Assessment
0.905	000002	000020	000002	05	3.30	R1	E			\$ 40,000	05/04/2018	V	Q	CO-AD REALTY, LLC	\$ 40,000
1.116	000008	000030	000001	01	2.20	R1	E			\$ 34,400	04/24/2018	V	Q	SYBERT, SCOTT	\$ 40,700

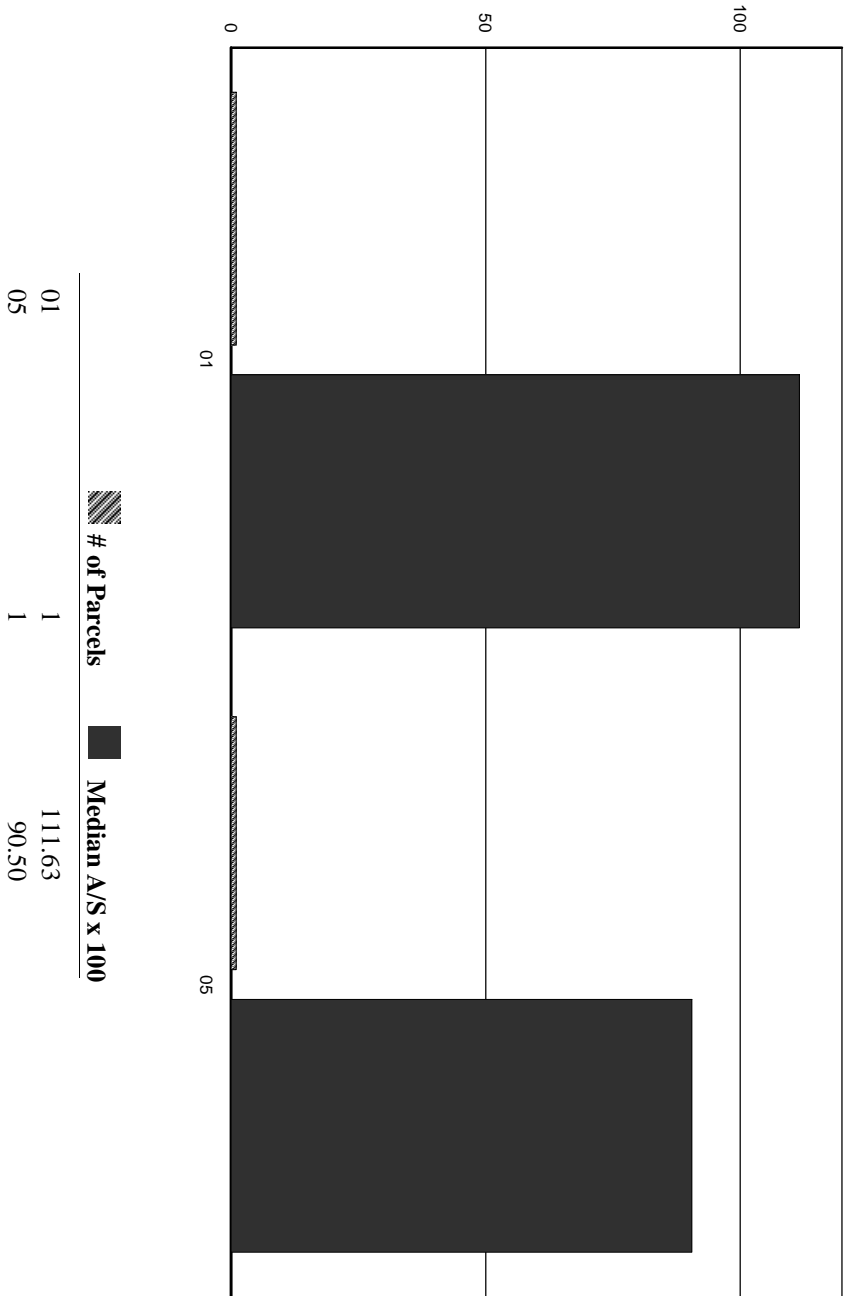
Greenville: Median A/S Ratio by Sale Price



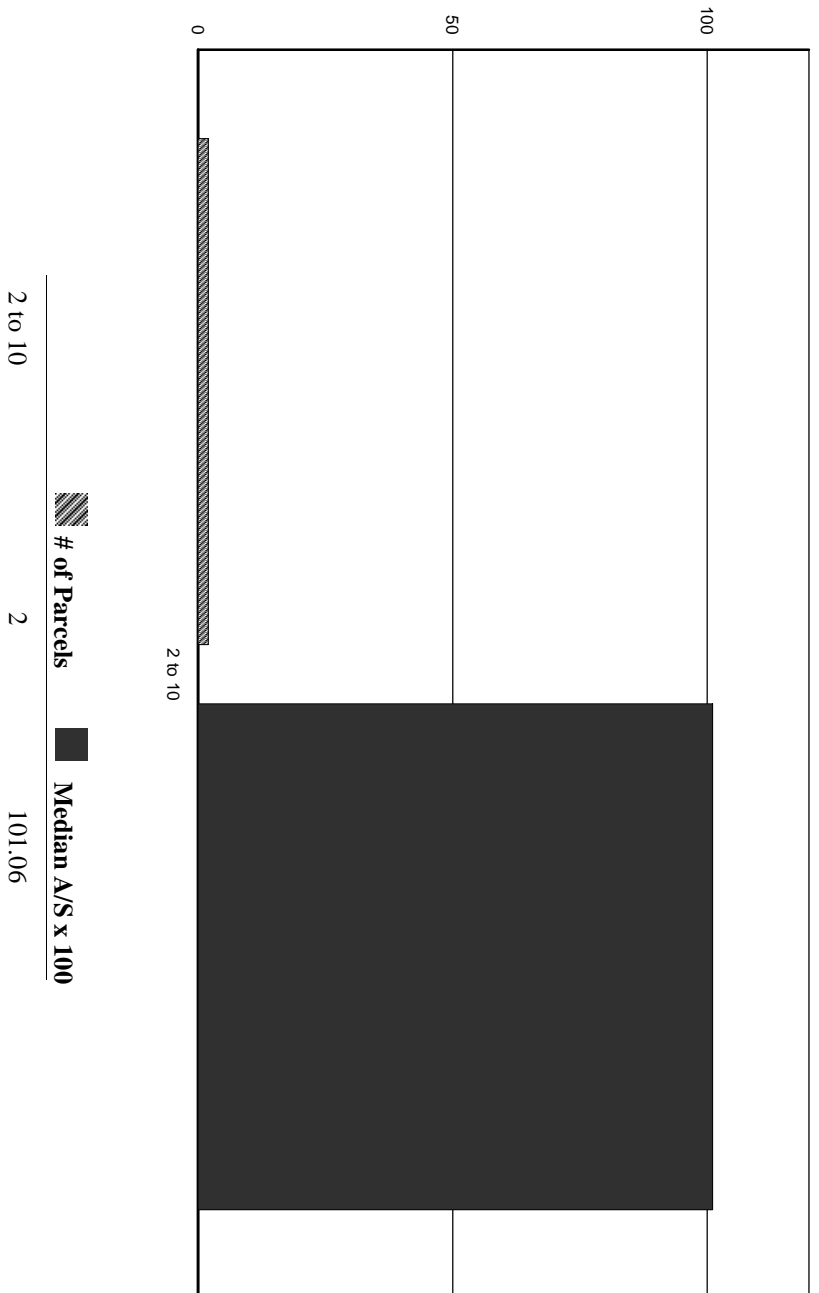
Greenville: Median A/S Ratio by Neighborhood



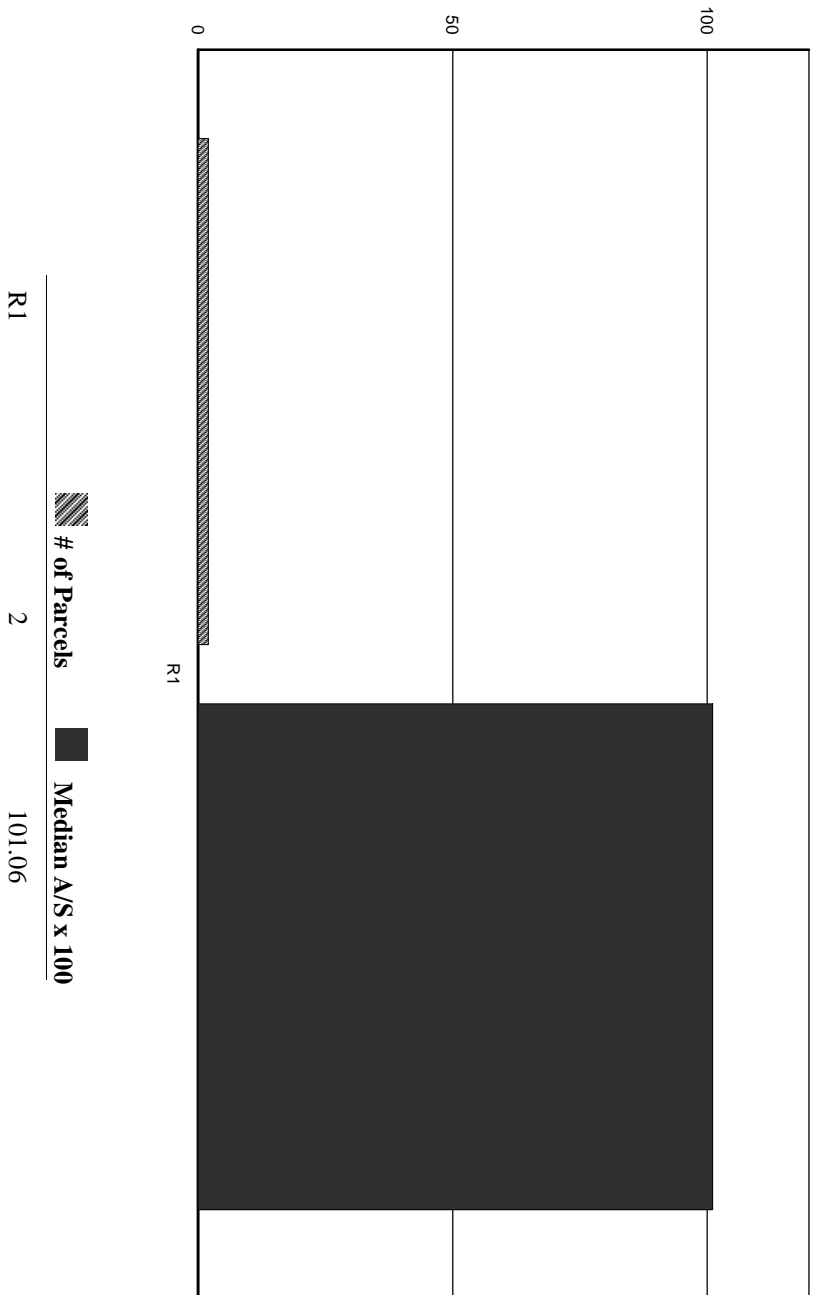
Greenville: Median A/S Ratio by Zone



Greenville: Median A/S Ratio by Acreage



Greenville: Median A/S Ratio by Improved Use



OWNER INFORMATION	SALES HISTORY		PRICE GRANTOR
148 PLEASANT STREET LLC	Date	Book Page	Type
129 CAMPBELL MILL ROAD	06/07/2018	9079 0679	U V 38
MASON, NH 03048	05/04/2018	9069 2657	Q V
	12/01/2014	8710 2824	Q V
			30,000 HUSZAR, MARY LINDA
			40,000 CO-AD REALTY, LLC
			40,000 HUSZAR, LINDA M -

LISTING HISTORY	NOTES
07/11/18 JQVL	PLAN #18619 & 37364; 7/18 TOPO=DOWN FR STREET;
09/13/16 ERVL	
06/08/16 INSP	
09/01/11 MSSR	

EXTRA FEATURES VALUATION

Feature Type	Units Length x Width Size Adj	Rate	Cond	Market Value Notes
MUNICIPAL SOFTWARE BY AVITAR				
Greenville Assessing Office 46 Main Street, PO Box 343 Greenville, NH 03048				
PARCEL TOTAL TAXABLE VALUE				
Year	Building	Features	Land	
2016	\$ 0		\$ 40,000	
			Parcel Total: \$ 40,000	
2017	\$ 0		\$ 40,000	
			Parcel Total: \$ 40,000	
2018	\$ 0		\$ 36,200	
			Parcel Total: \$ 36,200	

LAND VALUATION

Zone: COMM2	Minimum Acreage: 0.50	Minimum Frontage: 200	Site: UNDEV WOODS	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	0.500 ac	55,000	E	100	70	100	90	90 -- ROLLING	100	31,200	0 N	31,200
1F RES	2.801 ac	x 2,000	X	100			90	-- ROLLING	100	5,000	0 N	5,000
	3.301 ac									36,200		36,200

PICTURE

OWNER

TAXABLE DISTRICTS

BUILDING DETAILS

148 PLEASANT STREET LLC
129 CAMPBELL MILL ROAD
MASON, NH 03048

District Percentage

PERMITS

Date Permit ID Permit Type Notes

Model:
Roof:
Ext:
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				PRICE GRANTOR	
PETRIE, DANIEL C. PETRIE, DIANNE M. 29 MEADOW STREET AUBURN, MA 01501		Date	Book	Page	Type	Price Grantor	
		04/24/2018	9066	1761	Q V	34,400 SYBERT, SCOTT	
		08/18/2005	7527	1030	Q V	73,500 SULLIVAN, JOAN	

LISTING HISTORY		NOTES	
07/27/18	MSVL	7/13: 4-SALE AP=\$44,900; VACANT, WOODED, MODERATE DROP DOWN	
10/26/17	ERVVL	FROM ROAD;	
01/03/17	INSP	MARKED FOR INSPECTION	
07/05/05	ET		

EXTRA FEATURES VALUATION

Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes
MUNICIPAL SOFTWARE BY AVITAR							
Greenville Assessing Office 46 Main Street, PO Box 343 Greenville, NH 03048							
PARCEL TOTAL TAXABLE VALUE							
Year	Building	Features	Land				
2016	\$ 0		\$ 40,700	Parcel Total: \$ 40,700			
2017	\$ 0		\$ 40,700	Parcel Total: \$ 40,700			
2018	\$ 0		\$ 38,400	Parcel Total: \$ 38,400			

LAND VALUATION

Zone	RES1	Minimum Acreage	1.00	Minimum Frontage	150	Site	UNDEV WOODS	Driveway	UNDEVELOPED	Road	PAVED			
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
IF RES	1,000 ac	68,000	E	100	70	100	90	85 -- MODERATE	100	36,400	0	N	36,400	
IF RES	1,201 ac	x 2,000	X	100				85 -- MODERATE	100	2,000	0	N	2,000	
	2,201 ac									38,400			38,400	

PICTURE		OWNER		TAXABLE DISTRICTS		BUILDING DETAILS	
		PETRIE, DANIEL C. PETRIE, DIANNE M. 29 MEADOW STREET AUBURN, MA 01501		District	Percentage	Model:	
						Roof:	
				Int:		Floor:	
				Heat:		Heat:	
				Bedrooms:	Baths:	Fixtures:	
				Extra Kitchens:	Fireplaces:	Generators:	
				A/C:			
				Quality:			
				Com. Wall:			
				Stories:			
				Base Type:			

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

**Sales Analysis Results
Greenville -- 08/25/2018**

Sales Analysis Statistics			
Number of Sales:	26	Mean Sales Ratio:	0.9758
Minimum Sales Ratio:	0.8437	Median Sales Ratio:	0.9867
Maximum Sales Ratio:	1.1200	Standard Deviation:	0.0596
Aggregate Sales Ratio:	0.9700	Coefficient of Dispersion:	4.4930
		Price Related Differential:	1.0060

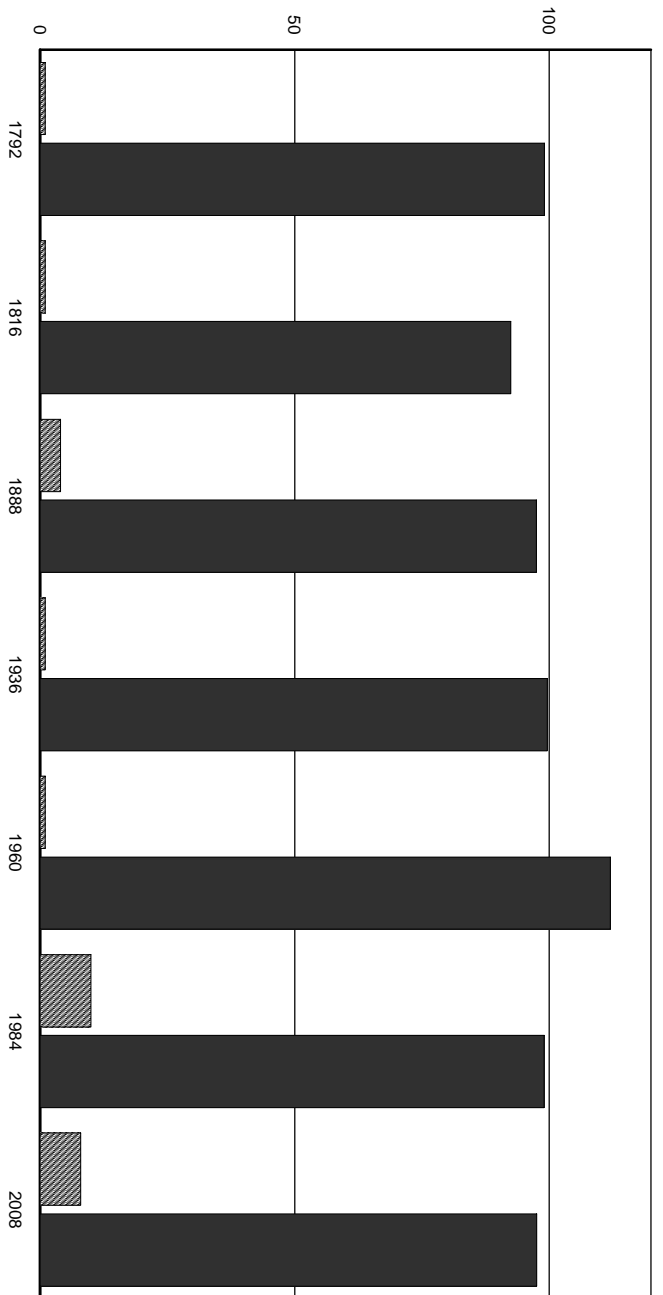
Sales Analysis Criteria	
Sold: 4/1/2017 - 08/25/2018	Sale Ratios: 0.000 - 999.999
Building Value: 0 - 99999999	Bldg Eff. Area: 0 - 99999999
Land Value: 0 - 99999999	Land Use: ALL
Current Use CR: 0 - 99999999	Acres: 0 - 99999999
Year Built: 1600 - 2018	Trend: 0.4% Prior to 4/1/2018
Story Height: ALL	Neighborhood: ALL
Base Rate: ALL	Zone: ALL
Qualified: YES	Unqualified: NO
Improved: YES	Vacant: NO
View: All	Waterfront: All
Include Comm./Ind./Util.: YES	

Greenville Sales Analysis Report

Ratio	Map	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Trended	Assessment	I	Q	Unqualified Description	Prior Year Assessment
	Sale Note									Eff. Area	Sale Price			Grantor	
0.844	000001	000070	000128	07	0.00	R1	E	MHS	A	\$58,199	\$49,100	I	Q	LEBLANC, JANITA M	\$33,100
										990					
0.851	000006	000078	00000B	03	0.16	R1	E	RSA	A	\$174,933	\$148,900	I	Q	LOPEZ, GARY A	\$120,900
										1,473					
0.910	000002	000001	000067	08	2.02	R1	F	RSA	D	\$268,874	\$244,700	I	Q	EDWARDS, ANDREW S	\$187,800
										2,410					
0.924	000005	000034	000000	03	1.60	CI	E	CMA	D	\$225,000	\$208,000	I	Q	TRIDAM ENERGY, LLC	\$191,100
										11,706					
0.927	000001	000070	000131	07	0.00	R1	E	MHS	A	\$47,770	\$44,300	I	Q	BECKFORD, RUTH A	\$36,200
										1,131					
0.932	000002	000003	002-24	07	0.00	R1	E	MHS	A	\$31,440	\$29,300	I	Q	SOUHEGAN VALLEY COMM D	\$16,400
										841					
0.944	000001	000050	000000	07	4.50	CI	E	CGS	A	\$400,000	\$377,700	I	Q	PARKER, GERALD	\$354,500
										8,197					
0.948	000001	000070	000108	07	0.00	R1	E	MHS	A	\$47,035	\$44,600	I	Q	HUXLEY, TENNILLE	\$21,800
										1,000					
0.950	000006	000008	00000B	03	0.00	R1	E	RCT	E	\$116,584	\$110,800	I	Q	STAMP, BRADLEY C	\$95,700
										1,562					
0.954	000005	000100	000000	03	0.15	R1	E	RSA	B	\$132,612	\$126,500	I	Q	HAMBLEN, JASON S	\$108,400
										1,245					
0.966	000001	000070	000195	07	0.00	R1	E	MHS	A	\$57,344	\$55,400	I	Q	BREEN, TREVOR	\$27,500
										926					
0.973	000001	000070	000163	07	0.00	R1	E	MHS	A	\$52,500	\$51,100	I	Q	BANKART, PEGGY A	\$39,900
										914					
0.984	000001	000070	000204	07	0.00	R1	E	MHS	A	\$59,933	\$59,000	I	Q	BALDINELLI, DONALD A,	\$49,400
										1,324					
0.989	000001	000070	000003	07	0.00	R1	E	MHS	A	\$40,248	\$39,800	I	Q	COLLINS, KATHERINE L	\$29,900
										722					
0.991	000007	000044	000000	01	2.28	R1	E	RSA	B	\$195,000	\$193,200	I	Q	LAMARRE, WILLIAM N & J	\$164,400
										2,564					
0.996	000005	000003	00000B	03	0.17	R2	E	RMF	C	\$105,040	\$104,600	I	Q	VAN SICKLEN-LANG, JAME	\$111,800
										2,760					
0.996	000005	000096	000000	03	0.33	R1	E	RSA	C	\$128,000	\$127,500	I	Q	MACK, DANIEL	\$109,000
										1,311					
1.002	000002	000060	00000C	08	2.77	R1	F	RSA	A	\$235,412	\$235,800	I	Q	COMBS, WILLIAM C	\$181,000
										2,144					
1.007	000007	000033	000000	01	0.56	R1	E	RSA	A	\$153,600	\$154,600	I	Q	ROBINSON, PAUL	\$128,500
										1,513					
1.007	000001	000070	00000B	07	2.17	CI	E	CGS	A	\$320,000	\$322,100	I	Q	932 FICHBURG ROAD LLC	\$289,500
										7,619					

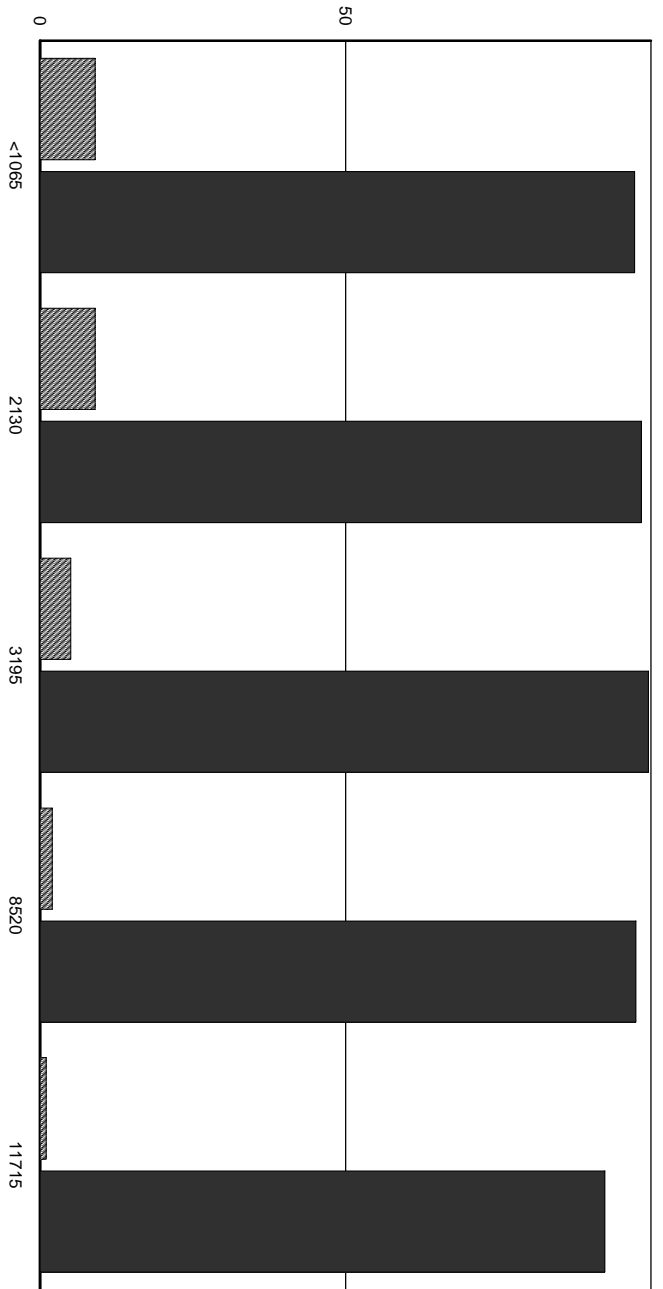
Ratio	Map	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Trended	Assessment	I	Q	Unqualified Description	Prior Year Assessment
	Sale Note								Eff. Area	Sale Price	Sale Date			Grantor	
1.008	000005	000080	000000	03	0.09	R1	E	RSA	B	\$ 113,251	\$ 114,200	I	Q	REARDON, DOUGLAS A	\$ 96,300
									1,488		03/30/2018				
1.015	000001	000070	000032	07	0.00	R1	E	MHS	A	\$ 41,000	\$ 41,600	I	Q	DIGNARD, PAUL C	\$ 41,600
									1,426		05/01/2018				
1.031	000001	000070	000125	07	0.00	R1	E	MHS	A	\$ 37,740	\$ 38,900	I	Q	BOUCHER, DAVID	\$ 33,100
									923		11/21/2017				
1.047	000002	000003	002-20	07	0.00	R1	E	MHS	A	\$ 15,000	\$ 15,700	I	Q	DONALDSON, LISA	\$ 14,400
									827		07/13/2018				
1.055	000001	000070	000012	07	0.00	R1	E	MHS	A	\$ 29,000	\$ 30,600	I	Q	REEL, DENISE C	\$ 31,600
									955		07/13/2018				
1.120	000005	000092	000000	03	0.28	R1	E	RSA	C	\$ 165,888	\$ 185,800	I	Q	WASHBURN, RYAN M	\$ 146,100
									2,140		10/11/2017				

Greenville: Median A/S Ratio by Year of Construction



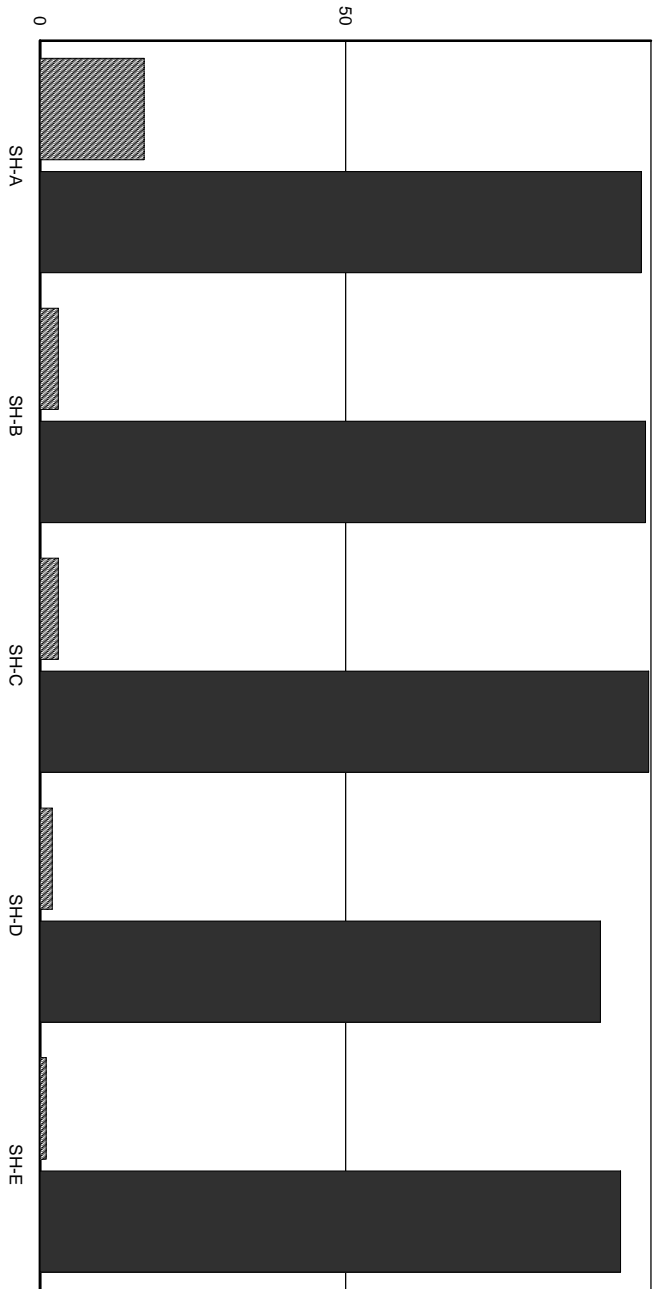
Year	Median A/S x 100	# of Parcels
1792	99.08	1
1816	92.44	1
1888	97.49	4
1936	99.61	1
1960	112.00	1
1984	98.99	10
2008	97.53	8

Greenville: Median A/S Ratio by Effective Area



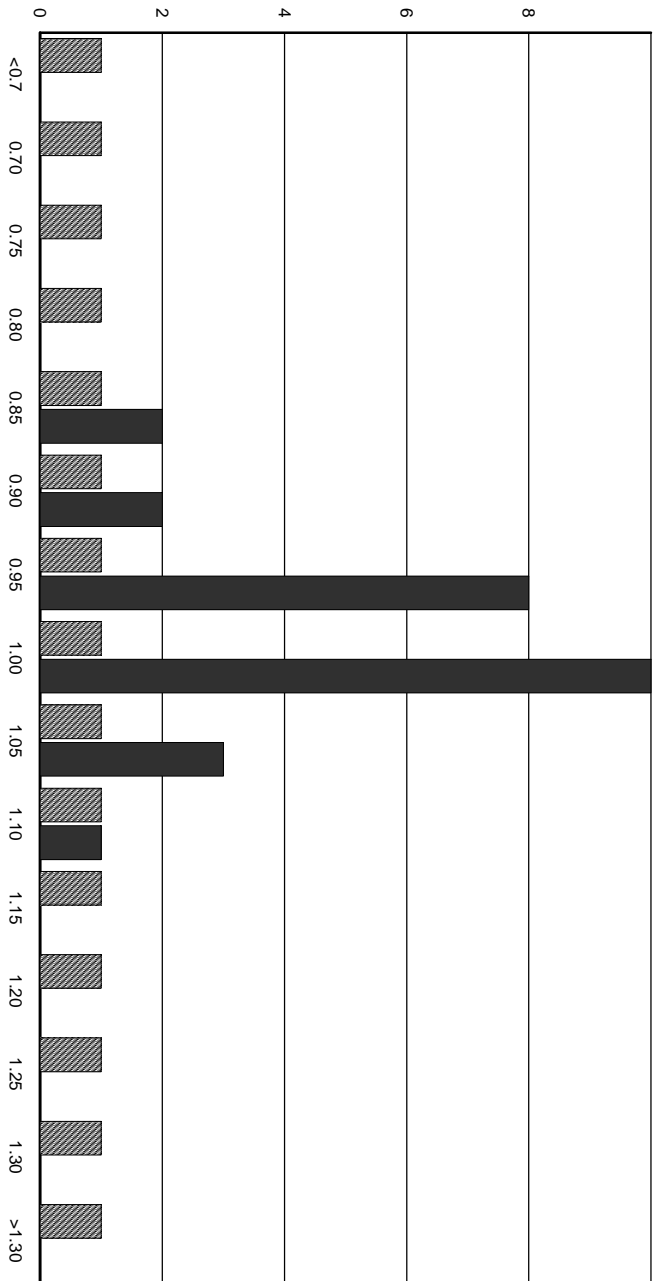
Effective Area	# of Parcels	Median A/S x 100
<1065	9	97.33
2130	9	98.44
3195	5	99.58
8520	2	97.54
11715	1	92.44

Grenville: Median A/S Ratio by Story Height

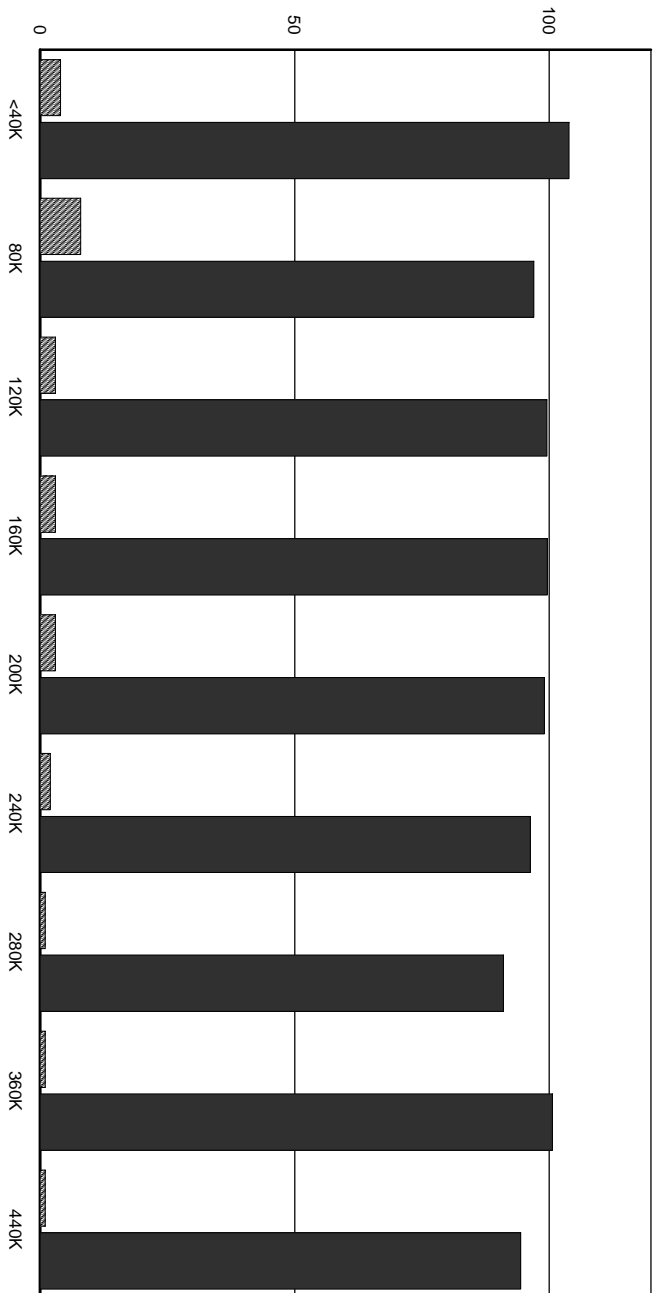


	# of Parcels	Median A/S x 100
SH-A	17	98.44
SH-B	3	99.08
SH-C	3	99.61
SH-D	2	91.73
SH-E	1	95.04

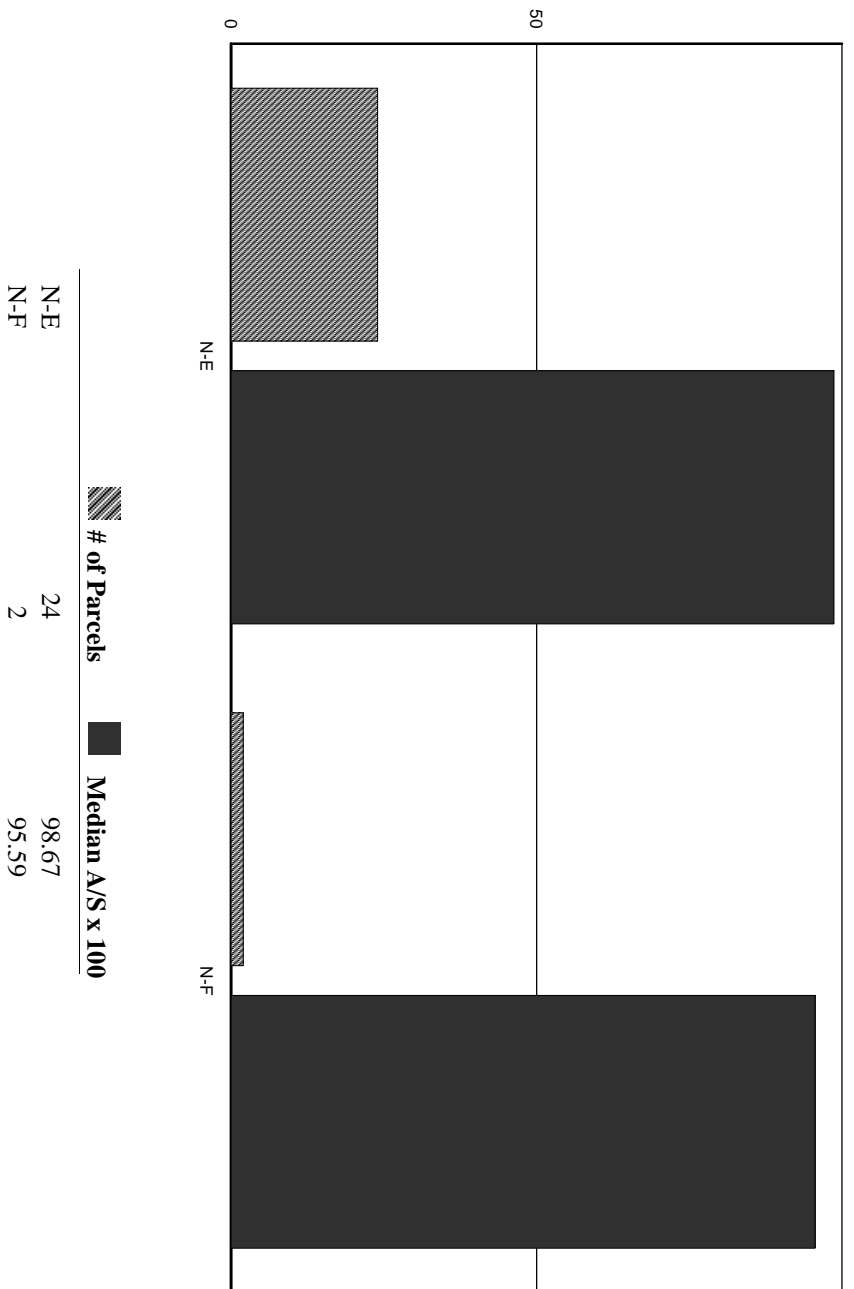
Greenville: Distribution of Sale Ratios



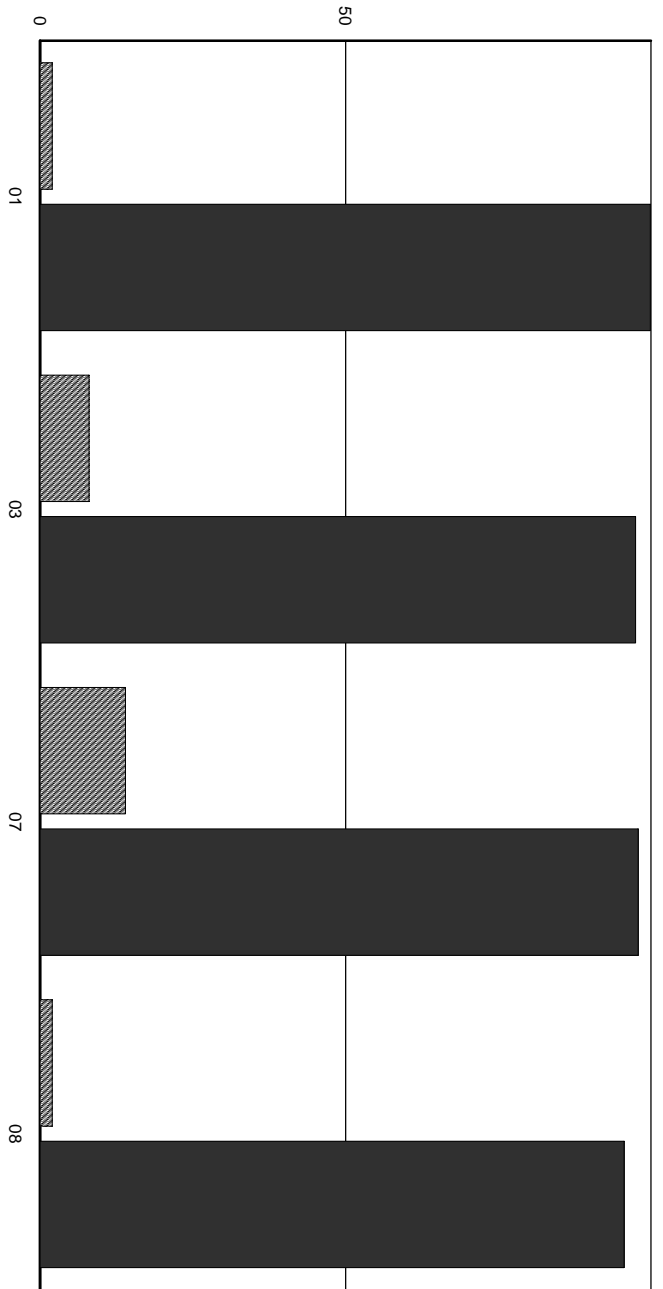
Greenville: Median A/S Ratio by Sale Price



Greenville: Median A/S Ratio by Neighborhood

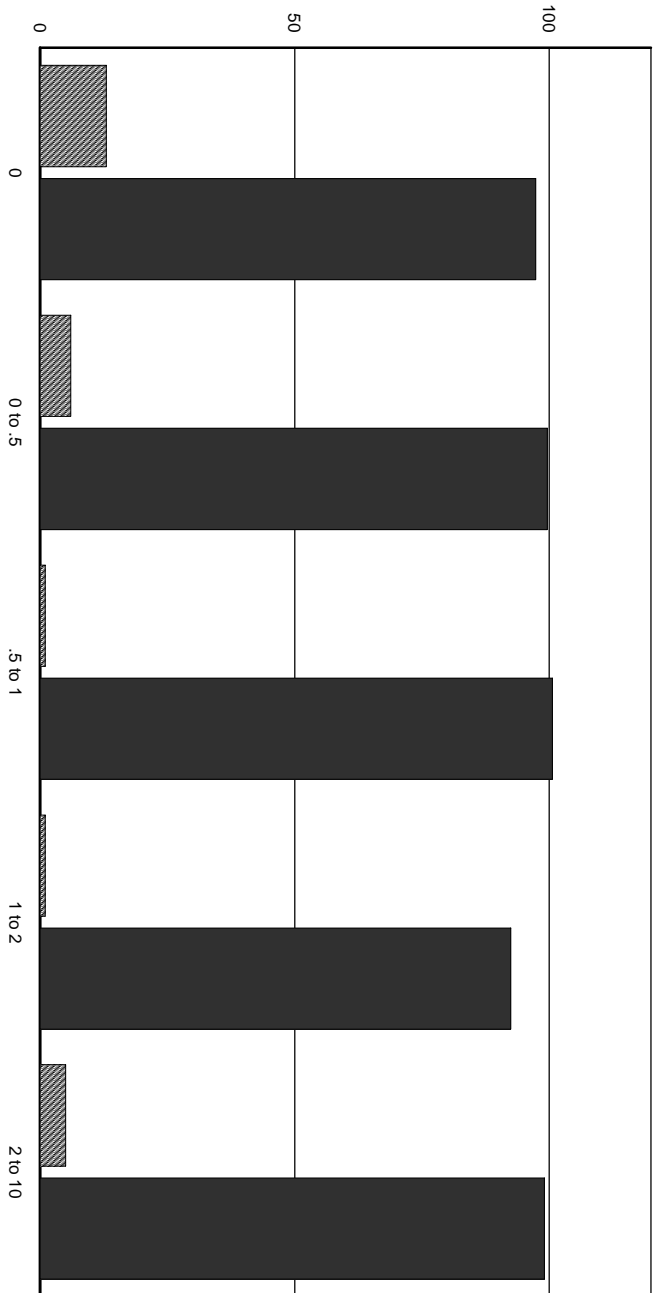


Greenville: Median A/S Ratio by Zone



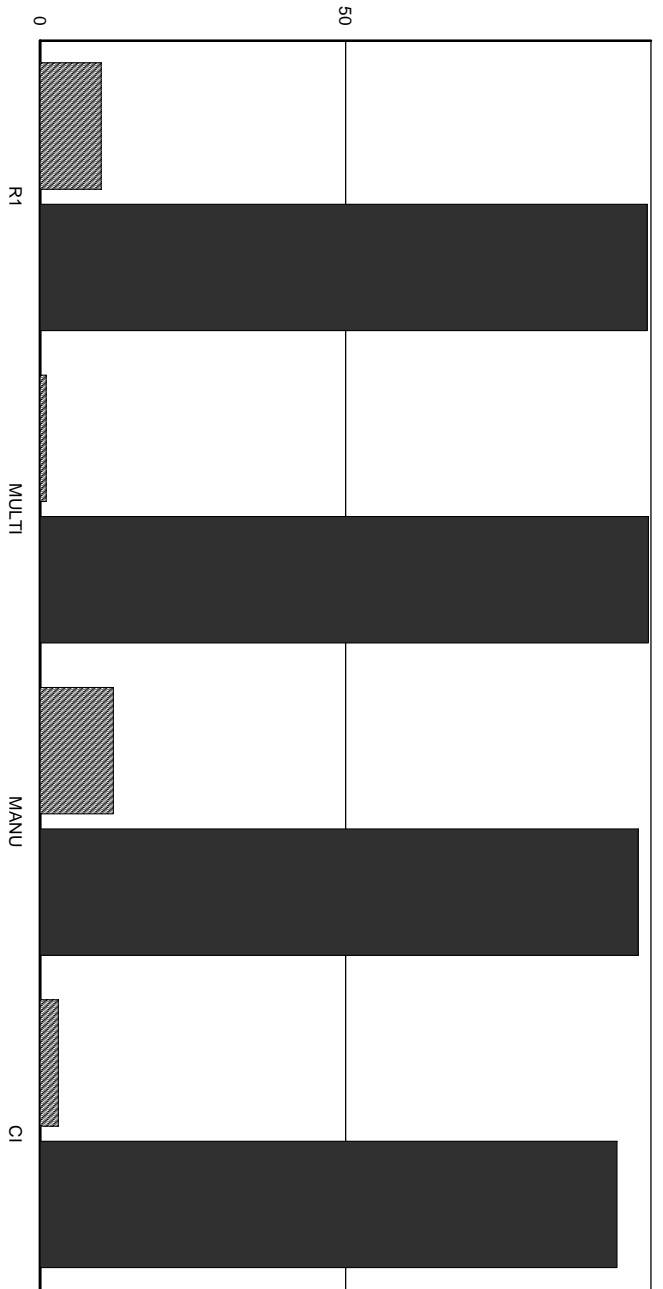
	# of Parcels	Median A/S x 100
01	2	99.86
03	8	97.49
07	14	97.89
08	2	95.59

Greenville: Median A/S Ratio by Acreage



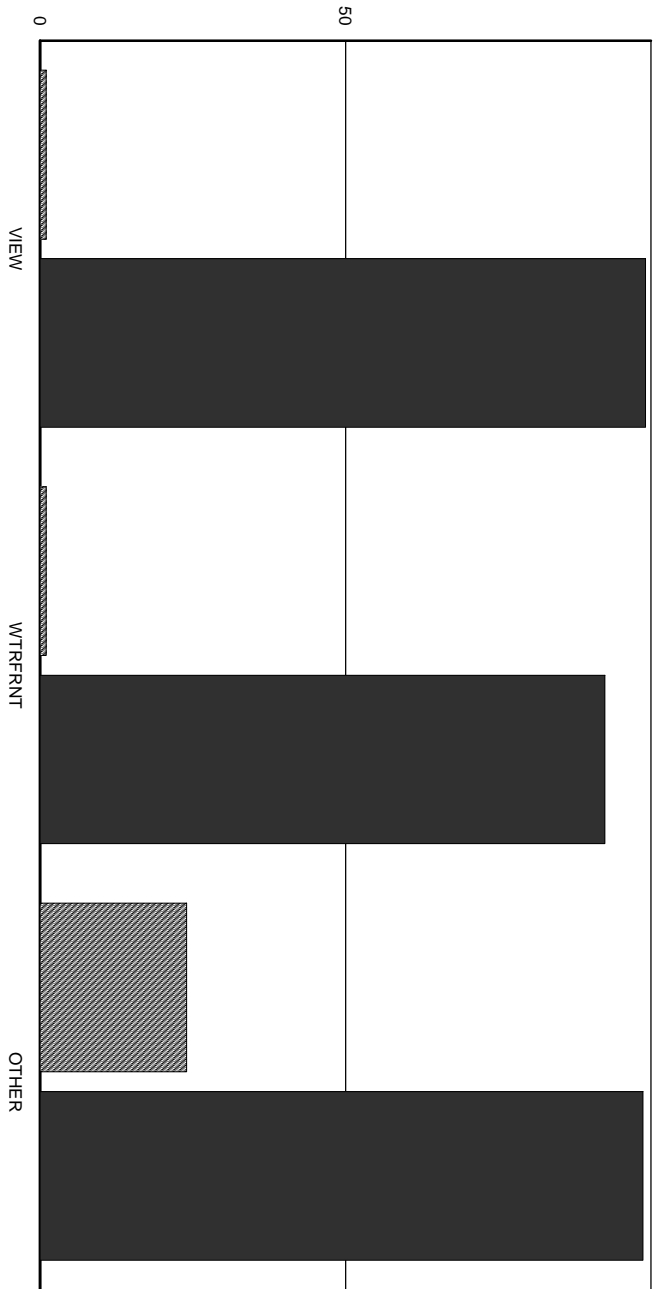
Acreage Range	# of Parcels	Median A/S x 100
0	13	97.33
0 to .5	6	99.60
.5 to 1	1	100.65
1 to 2	1	92.44
2 to 10	5	99.08

Greenville: Median A/S Ratio by Improved Use



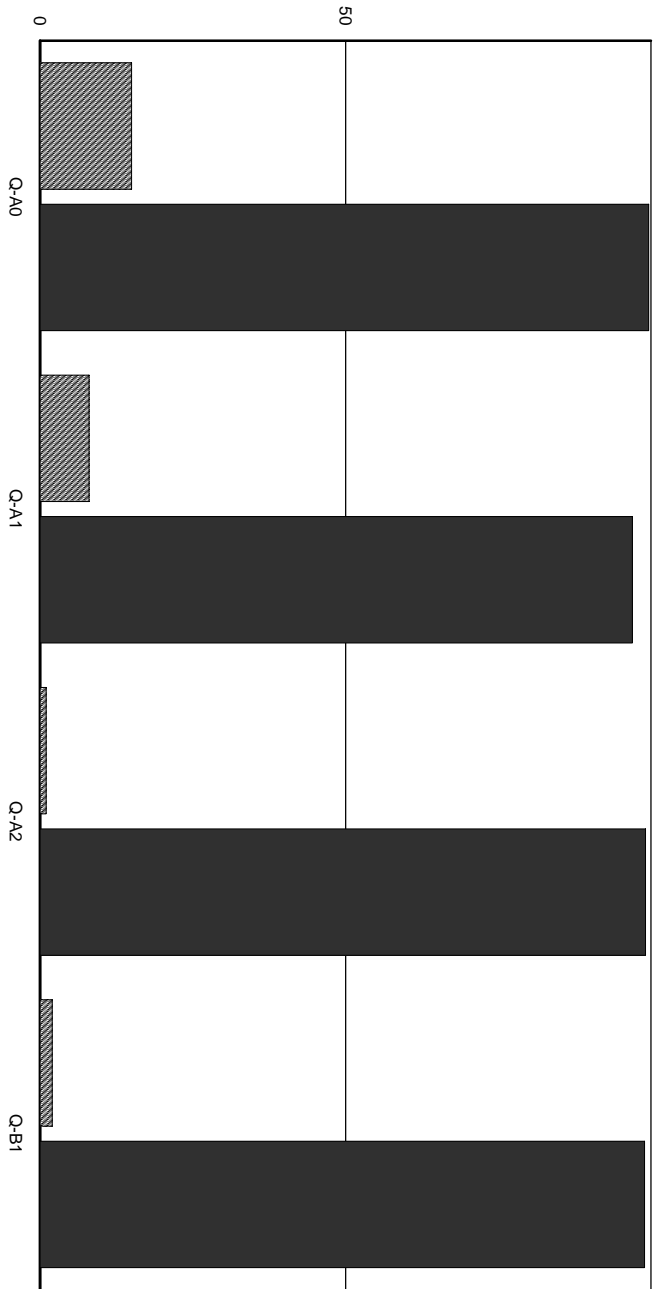
Improved Use Category	# of Parcels	Median A/S x 100
R1	10	99.34
MULTI	1	99.58
MANU	12	97.89
CI	3	94.43

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



	# of Parcels	Median A/S x 100
VIEW	1	99.08
WTRFRNT	1	92.44
OTHER	24	98.67

Greenville: Median A/S Ratio by Building Quality



Building Quality	# of Parcels	Median A/S x 100
Q-A0	15	99.61
Q-A1	8	96.97
Q-A2	1	99.08
Q-B1	2	98.93

OWNER INFORMATION		SALES HISTORY			PRICE GRANTOR
MCCUDA LLC		Date	Book	Page	Type
		07/26/2018	9094	0345	Q1
		02/08/2017	8943	1514	U137
		06/21/2005	7484	1447	U V 18
4 NEW PARK ROAD					
					400,000 PARKER, GERALD
					330,000 BROWN III, NORMAN
					175,000 LAMARRE W
EAST WINDSOR, CT 06088					

LISTING HISTORY		NOTES	
10/14/15	ERV M	"PITCHERVILLE SAND & GRAVEL"	"NE DRILL SUPPLY"
09/15/15	INSP	AUTO & TRUCK REPAIR;	WELL/SEPTIC; 8/11 BTH COUNT=(3) 1/2
08/17/11	ERV L	BTHS=A VE FOR USE; OFFICE GAS HEAT & AC ONL Y;	NO LINO, ALL CONC
08/11/11	INSP	FLRS; 10/15 DNV I; NC TO EXT OF BLDG;	STATES NC TO INT; PU 2ND
07/26/07	ETPL	CAMPER (BOTH USED/ HOOKED UP-	FAIR-AVE COND; & 2 METAL STO
08/02/04	BNRL	SHEDS;	

EXTRA FEATURES VALUATION										MUNICIPAL SOFTWARE BY AVITAR		
Feature Type	Units	Length	Width	Size Adj	Rate	Cond	Market Value	Notes	Year	Building	Features	Land
SHED-METAL	128	16	x	8	185	6.00	30	426 STO CONT	2016	\$ 285,800	\$ 7,600	\$ 61,100
SHED-METAL	160	20	x	8	160	6.00	30	461 STO CONT	2017	\$ 285,800	\$ 7,600	\$ 61,100
								900	2018	\$ 280,300	\$ 900	\$ 96,500
										Parcel Total: \$ 377,700		

LAND VALUATION														
Zone: C1	Minimum Acreage: 5.00	Minimum Frontage: 200	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes		
Land Type	Units	Base Rate	NC Adj	100	95	100	95	--	MILD	150	96,500	0 N	96,500	USE
COM/IND	4,500 ac	75,000	E	100	95	100	95	--	MILD	150	96,500	0 N	96,500	USE
	4,500 ac										96,500		96,500	

Site: FAIR Driveway: GRAVEL/DIRT Road: PAVED



OWNER MCCUDA LLC
TAXABLE DISTRICTS District Percentage
PERMITS

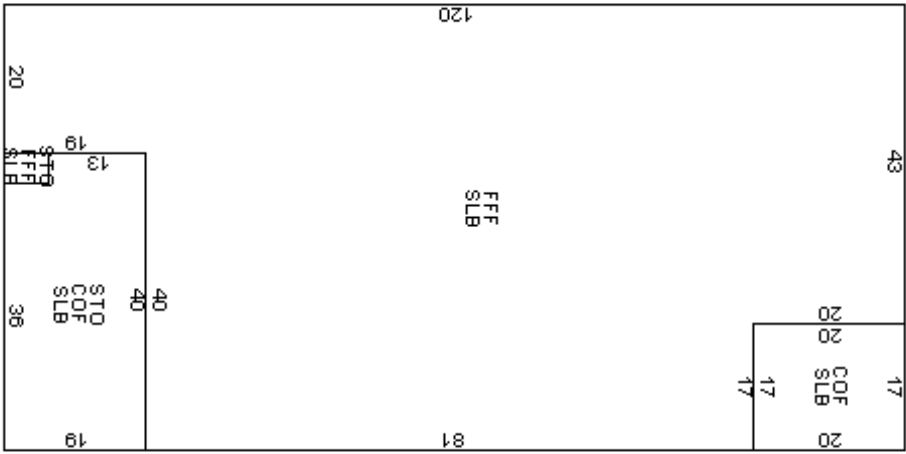
4 NEW PARK ROAD
 EAST WINDSOR, CT 06088

Date	Permit ID	Permit Type	Notes
12/19/06	2164	NEW BUILDING	NEW BUILDING

Model: 1 STORY GARAGE
 Roof: GABLE OR HIP/PREFAB METALS
 Ext: PREFIN METAL/CNCRT OR BLK
 Int: DRYWALL/AVE FOR USE
 Floor: CONCRETE
 Heat: OIL/FANO DUCTS
 Bedrooms: Baths: AVERAGE
 Extra Kitchens: Fireplaces:
 A/C: No Generators:
 Quality: A0 AVG
 Com. Wall: STEEL, 20 FT. 1.3180
 Size Adj: 0.8830 Base Rate: CGS 36.00
 Bldg. Rate: 0.7859
 Sq. Foot Cost: \$ 38.00

BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
SLB	SLAB	7200	0.00	0
STO	STORAGE AREA	760	0.25	190
FFP	FST FLR FIN	6124	1.00	6124
COF	COM OFFICE	1076	1.75	1883
GLA:	7,200	15,160		8,197



2018 BASE YEAR BUILDING VALUATION

Market Cost New: \$ 311,486
 Year Built: 2007
 Condition For Age: AVERAGE 10 %
 Physical:
 Functional:
 Economic:
 Temporary:
 Total Depreciation: 10 %
 Building Value: \$ 280,300

OWNER INFORMATION		SALES HISTORY				PRICE GRANTOR
DICKESON, ELIZABETH A. DICKESON, RONALD K. 3 TITAN LANE GREENVILLE, NH 03048		Date	Book	Page	Type	
		08/21/2017	8999	0378	Q1	39,000 COLLINS, KATHERINE L
		02/12/2015	8727	2228	U138	1 DAVIS, BARBARA R.
		03/10/2013	5608	1001	U181	DAVIS, GEORGE H

LISTING HISTORY	NOTES
06/19/18 JQVM 12/03/15 JDCL 10/09/15 JDVM 09/15/15 INSP 05/19/09 ERVL 03/17/09 INSP 08/04/04 BNRL	WHIT: 2X4 CONST. (FKA PD-3); SHEDS ATT; 5/09 PU RM W/CLOSET; 1 SIDE OF MH HAS 4" BUMPOUT; WELL MAINT; 10/15 NOH; NC TO EXT; DNP U LNTO ATT TO SHED=COND; 12/15 ORIG INT; AVG FOR AGE; 6/18; HO MOTHER, NO INFO; NC FOUND; 7/18- PER M.L.S CABINETS FRESHLY PAINTED, LINO/CARPET FLRS IN GOOD COND & WELL MAINTAINED = GOOD COND OVERALL.

EXTRA FEATURES VALUATION							MUNICIPAL SOFTWARE BY AVITAR				
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes	Year	Building	Features	Land
SHED-WOOD	100	10 x 10		220	10,00	40	880 ATT/W/LNTO NV	2016	\$ 16,200	\$ 13,700	\$ 0
SHED-WOOD	60	10 x 6		327	10,00	40	785 ATT	2017	\$ 16,200	\$ 13,700	\$ 0
GRNVL ESTATES SITE	1			100	12,000.00	125	15,000 GOOD SITE	2018	\$ 23,100	\$ 16,700	\$ 0
							16,700				

LAND VALUATION											
Zone: C/I Minimum Acreage: 5.00 Minimum Frontage: 200											
Land Type 1F RES Neighborhood: E Cond Ad Valorem SPI R Tax Value Notes											
0 ac											
Site: GOOD Driveway: PAVED Road: PAVED											

PARCEL TOTAL TAXABLE VALUE											
Greenville Assessing Office 46 Main Street, PO Box 343 Greenville, NH 03048											
PARCEL TOTAL TAXABLE VALUE											
2016 \$ 16,200 \$ 13,700 \$ 0 Parcel Total: \$ 29,900											
2017 \$ 16,200 \$ 13,700 \$ 0 Parcel Total: \$ 29,900											
2018 \$ 23,100 \$ 16,700 \$ 0 Parcel Total: \$ 39,800											



PICTURE

OWNER

DICKESON, ELIZABETH A.
 DICKESON, RONALD K.
 3 TITAN LANE
 GREENVILLE, NH 03048

TAXABLE DISTRICTS

District Percentage
 GREENVILLE ES % 100

BUILDING DETAILS

Model: 1 STORY MH
 Roof: GABLE OR HIP/ASPHALT
 Ext: VINYL SIDING
 Int: WALL BOARD
 Floor: CARPET/LINOLEUM OR SIM
 Heat: OIL/FA DUCTED
 Bedrooms: 2 Baths: 1.0 Fixtures: 3
 Extra Kitchens: Fireplaces:
 A/C: No Generators:
 Quality: A0 AVG
 Com. Wall:
 Size Adj: 1.1155 Base Rate: MHS 60.00
 Bldg. Rate: 0.9705
 Sq. Foot Cost: \$ 58.23

PERMITS

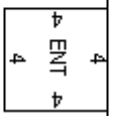
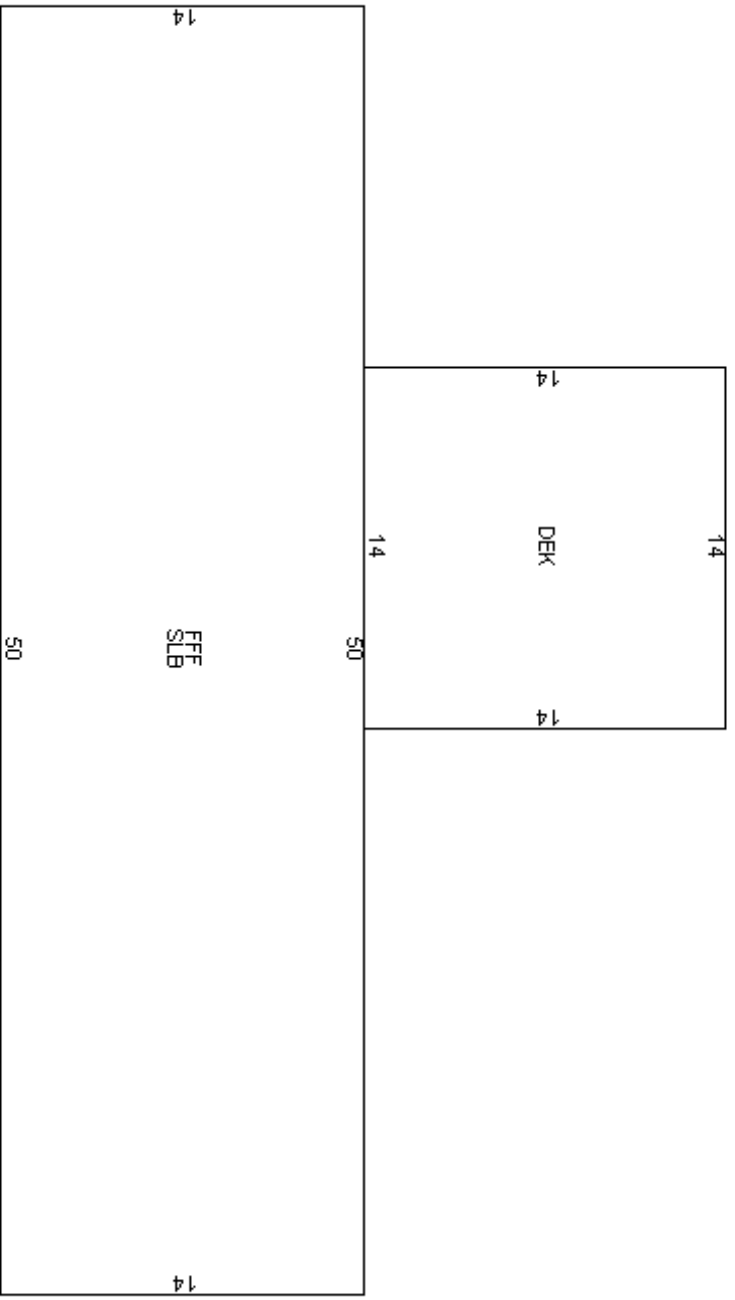
Date	Permit ID	Permit Type	Notes

BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
SLB	SLAB	700	0.00	0
ENT	ENTRY WAY	16	0.10	2
DEK	DECK/ENTRANCE	196	0.10	20
FFF	FST FLR FIN	700	1.00	700
GLA:	700	1,612		722

2018 BASE YEAR BUILDING VALUATION

Market Cost New: \$ 42,042
 Year Built: 1992
 Condition For Age: GOOD 45 %
 Physical:
 Functional:
 Economic:
 Temporary:
 Total Depreciation: 45 %
 Building Value: \$ 23,100



OWNER INFORMATION

WOLF ROCK PROPERTIES LLC
 765 GREENVILLE ROAD
 MASON, NH 03048

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
07/23/2018	9093	1080	Q1	320,000	932 FITCHBURG ROAD LLC
12/19/2013	8629	2851	U144		932 FITCHBURG ROAD LLC
09/03/2013			U138		PROBATE
08/09/2013	8592	1855	U138		1 PELLETTIER TRUST/BRUNDI
06/18/2012	8437	2208	U138		1 PELLETTIER, HERMEL S

NOTES

LISTING HISTORY

07/30/18 JQVM V-SALE
 12/03/15 JDCL
 10/14/15 JDVM
 09/15/15 INSP MARKED FOR INSPECTION
 08/25/11 ERVL
 08/11/11 INSP MARKED FOR INSPECTION
 02/12/10 MSSR
 07/26/07 ETPR

TAN; WELL/SEPTIC; MONADNOCK LAND CLEARING CHIPPING;"2
 BLOOMING SISTERS NURSERY"; 12' DOORS; 2 RETAIL OFF; GAR=STEEL
 BLDG W/ NO FNDTN; MONITOR HEATERS; SHED-W HOUSES TANKS; 12/09
 LLA W/1-70C ON PLAN 36371: 8/11 COF HAS DRYWALL; ALL ORIG; (5) 1/2
 BTHS; TQU=STO W/ACC; DNV (1) BAY; 10/15 NOH; PU (2) SHED-M; DNPU (1)
 TRUCK TRAILER=EST IN USE; 12/15 NC, DNV (1) BAY; COF=FA NO DUCT;
 7/18; OWNER AWAY-NO INFO FROM WORKER; EST BTHS = AVE 4 USE;

EXTRA FEATURES VALUATION

Feature Type	Units	Length	Width	Size	Adj	Rate	Cond	Market Value	Notes
SHED-WOOD	168	14	12		155	10,000	50	1,302	BY RD/DW
PAVING	15,872	128	124		61	3.25	50	15,733	EST/SHAPE
SHED-METAL	320	8	40		110	6,000	50	1,056	STO CONT
SHED-METAL	352	8	44		105	6,000	40	887	TRUCK TRAILER/STO
19,000									

MUNICIPAL SOFTWARE BY AVITAR

Greenville Assessing Office
 46 Main Street, PO Box 343
 Greenville, NH 03048

Year	Building	Features	Land
2016	\$ 209,000	\$ 18,300	\$ 62,200
			Parcel Total: \$ 289,500
2017	\$ 209,000	\$ 18,300	\$ 62,200
			Parcel Total: \$ 289,500
2018	\$ 202,800	\$ 19,000	\$ 100,300
			Parcel Total: \$ 322,100

LAND VALUATION

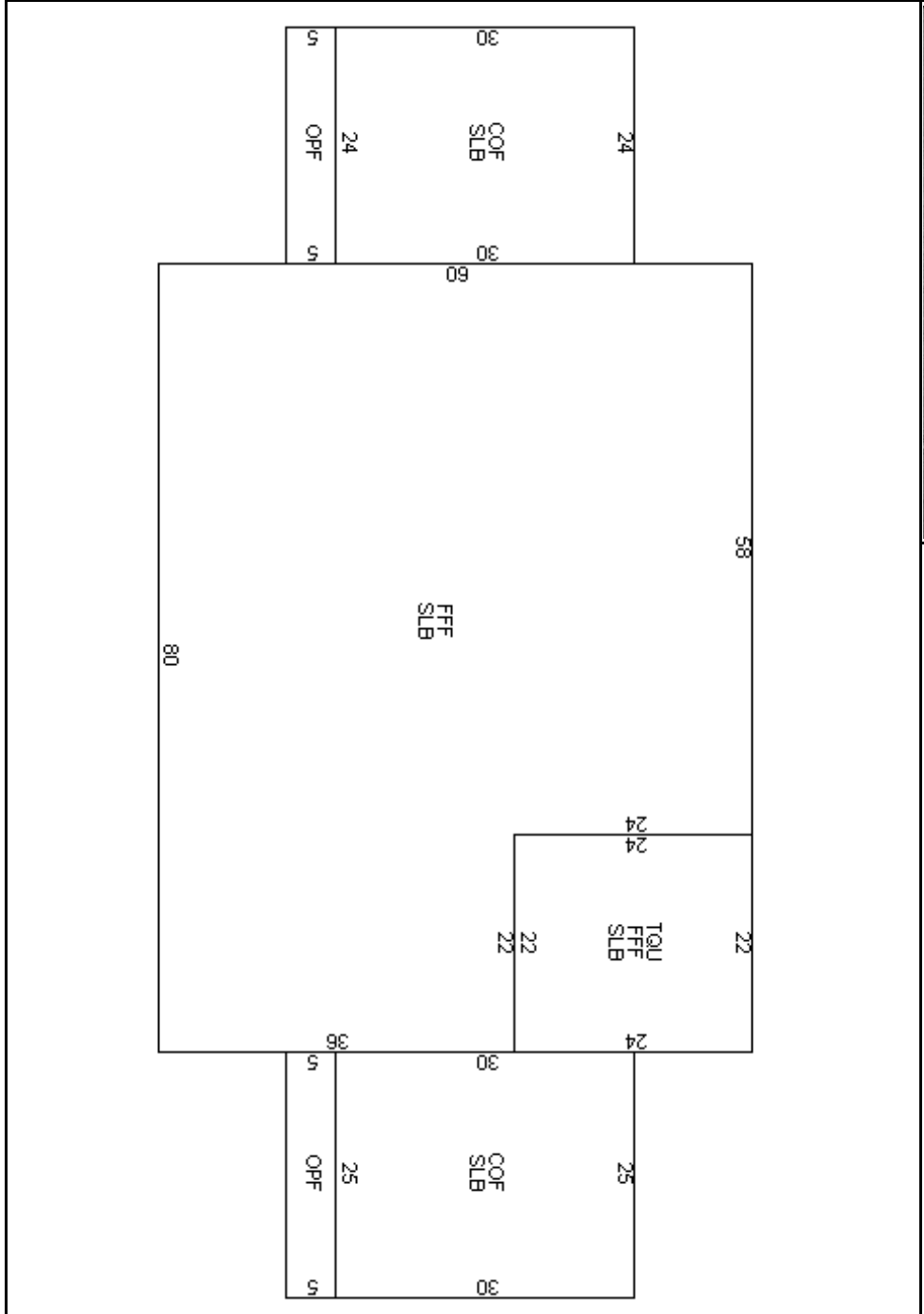
Zone: C1 Minimum Acreage: 5.00 Minimum Frontage: 200 Site: AVERAGE Driveway: PAVED Road: PAVED

Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
COM/IND	2,000	70,000	E	100	100	100	100	95--MILD	150	99,800	0	N	99,800	USE
COM/IND	0.168	x 2,000	X	100				90--ROLLING	150	500	0	N	500	
2.168 ac													100,300	



OWNER		TAXABLE DISTRICTS	
WOLF ROCK PROPERTIES LLC		District	Percentage
765 GREENVILLE ROAD			
MASON, NH 03048			
PERMITS			
Date	Permit ID	Permit Type	Notes
02/23/06	2151	NEW BUILDING	NEW FLOWER SHOP BUILT

BUILDING DETAILS	
Model:	1 STORY GAR/OFFICE
Roof:	GABLE OR HIP/PREFAB METALS
Ext:	PREFIN METAL
Int:	AVE FOR USE
Floor:	CARPET/CONCRETE
Heat:	GAS/CONVECTION
Bedrooms:	Baths: AVERAGE
Extra Kitchens:	Fireplaces:
A/C: No	Generators:
Quality:	A0 AVG
Com. Wall:	WOOD, 14 FT.
Size Adj:	0.8969
Base Rate:	CGS 36.00
Bldg. Rate:	0.8251
Sq. Foot Cost:	\$ 30.95



BUILDING SUB AREA DETAILS				
ID	Description	Area	Adj.	Effect.
OPF	OPEN PORCH	245	0.25	61
COF	COM OFFICE	1470	1.75	2573
SLB	SLAB	6270	0.00	0
FFF	FST FLR FIN	4800	1.00	4800
TQU	3/4 STRY UNFIN	528	0.35	185
GLA:		6,270	13,313	7,619

2018 BASE YEAR BUILDING VALUATION	
Market Cost New:	\$ 235,808
Year Built:	1998
Condition For Age:	AVERAGE
Physical:	14 %
Functional:	
Economic:	
Temporary:	
Total Depreciation:	14 %
Building Value:	\$ 202,800

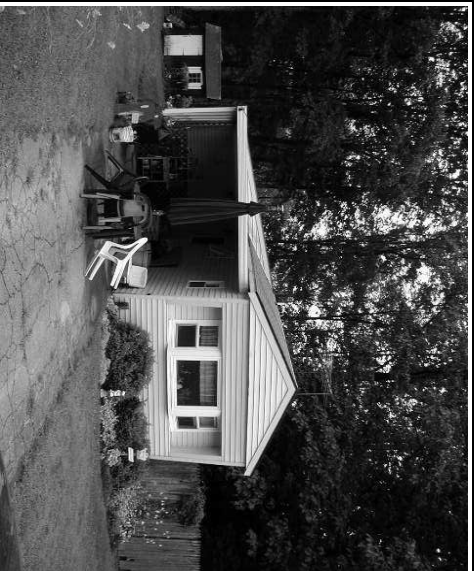
OWNER INFORMATION	SALES HISTORY			PICTURE		
BEZANSON, ELIZABETH A. 12 TITAN LANE GREENVILLE, NH 03048	Date	Book	Page	Type	Price	Grantor
	07/13/2018	9090	1215	Q1	29,000	REEL, DENISE C

LISTING HISTORY	NOTES
07/30/18 JQVL 10/13/15 JDVM 09/15/15 INSP 12/02/09 ERVM 06/29/06 DLUM 08/16/04 BNCM 08/05/04 BNRM	TAN: (FKA PD-12); 12/09 NOH; EXT-AVG; CPT IS METAL; DEK ROTTED & FALLING DOWN=REMOVED-NY; 10/15 DNYI PER HO, STATES NOT A GOOD TIME, NO INFO; PU ENT; DNP SHED-LIKE STRUCT MADE OF PALLETS, PAVING=POOR COND: 7/18; CORR YB PER DEED - NO MLS FOR 7/18 SALE; WD STOVE @ENT TO BE REMOVED; OLD CARPET W/SOFT FLRS @ TIME OF SALE (UNKNOWN); IN PROCESS OF REPAIRS; BAD H2O HEATER; CORR#BDRMS; DNP SHED IN WOODS; CK19 FOR INT RENOS;

EXTRA FEATURES VALUATION							MUNICIPAL SOFTWARE BY AVITAR				
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes	Year	Building	Features	Land
GRNVL ESTATES SITE	1			100		12,000.00	100	2016	\$ 20,400	\$ 11,200	\$ 0
SHED-WOOD	60	10 x 6		327		10,000	50	2017	\$ 20,400	\$ 11,200	\$ 0
SHED-WOOD	40	8 x 5		400		10,000	50	2018	\$ 16,800	\$ 13,800	\$ 0
							13,800	Parcel Total: \$ 30,600			

LAND VALUATION											
Zone: C1 Minimum Acreage: 5.00 Minimum Frontage: 200											
Land Type 1F RES Neighborhood: E											
Site: AVERAGE Driveway: PAVED Road: PAVED											
Cond Ad Valorem SPI R Tax Value Notes											
0 ac											

MUNICIPAL SOFTWARE BY AVITAR											
Greenville Assessing Office											
46 Main Street, PO Box 343											
Greenville, NH 03048											
PARCEL TOTAL TAXABLE VALUE											
Parcel Total: \$ 31,600											
Parcel Total: \$ 30,600											



PICTURE

OWNER

BEZANSON, ELIZABETH A.
12 TITAN LANE
GREENVILLE, NH 03048

TAXABLE DISTRICTS

District	Percentage
GREENVILLE ES	% 100

BUILDING DETAILS

Model: 1 STORY MH
Roof: GABLE OR HIP/ASPHALT
Ext: VINYL SIDING
Int: WALL BOARD/DRYWALL
Floor: CARPET/LINOLEUM OR SIM
Heat: OIL/FA DUCTED
Bedrooms: 2 Baths: 2.0 Fixtures: 6
Extra Kitchens: Fireplaces:
A/C: No Generators:
Quality: A0 AVVG
Com. Wall:
Size Adj: 1.0141 Base Rate: MHS 60.00
Bldg. Rate: 0.9431
Sq. Foot Cost: \$ 56.59

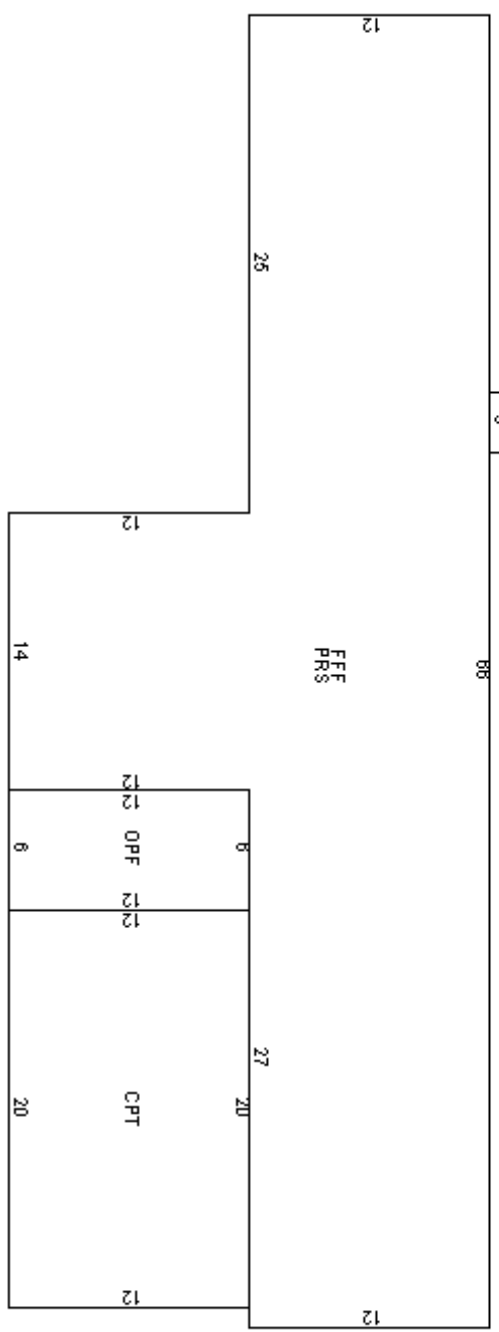
PERMITS

Date	Permit ID	Permit Type	Notes

BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
ENT	ENTRY WAY	9	0.10	1
FFF	FST FLR FIN	960	1.00	960
PRS	PIER	960	-0.05	-48
OPF	OPEN PORCH	72	0.25	18
CPT	CARPOR	240	0.10	24
GLA:	960	2,241		955

3 ENT
3



2018 BASE YEAR BUILDING VALUATION

Market Cost New: \$ 54,043
Year Built: 1973
Condition For Age: GOOD 59 %
Physical:
Functional:
Economic:
Temporary: C-NOTES 10 %
Total Depreciation: 69 %
Building Value: \$ 16,800

OWNER INFORMATION		SALES HISTORY			PRICE GRANTOR
FORD JR., DAVE		Date	Book	Page	Type
FORD, MURIEL		05/01/2018	9068	2819	Q1
32 TITAN LANE		10/20/2005	7568	0620	Q1
GREENVILLE, NH 03048		41,000 DIGNARD, PAUL C			
		80,000 TETO, JEWEL			

LISTING HISTORY	NOTES
06/19/18 JQVM	YELLOW: (FKA PD-32); CANVAS SHED - DNPU: 10/15 DNVI PER HO STATES
10/13/15 JDVM	NOT A GOOD TIME: PU MTL SHED: DNPU PLYWOOD PLATFORM UNDER
09/15/15 INSP	MTL SHED: SOME SOFHT & SKIRTING NEED REPAIR: EXT=AVG; DNPU
08/11/11 INSP	3X12 OH=NO FLR: PU VINYL SIDING ON 12X45 SECT; CORR SIZE OF MH;
06/20/05 DLUL	6/18: ROUND INTEX POOL=NV; ADJ SKETCH, FEATURES & SITE: 7/18 - PER
08/09/04 BNRL	MLS 5 BATH FIXTRS.

EXTRA FEATURES VALUATION							MUNICIPAL SOFTWARE BY AVITAR				
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes	Year	Building	Features	Land
FIREPLACE 1-STAND	1			100		3,000.00	50	2016	\$ 27,900	\$ 13,700	\$ 0
SHED-WOOD	192	16 x 12		143		10.00	50	2017	\$ 27,900	\$ 13,700	\$ 0
GRNVL ESTATES SITE	1			100		12,000.00	125	Parcel Total: \$ 41,600			
SHED-METAL	130	10 x 13		183		6.00	100	2018	\$ 22,300	\$ 19,300	\$ 0
							19,300	Parcel Total: \$ 41,600			

LAND VALUATION

Zone: C/I Minimum Acreage: 5.00 Minimum Frontage: 200 Site: GOOD Driveway: PAVED Road: PAVED
 Land Type: JF RES Neighborhood: E Cond Ad Valorem SPI R Tax Value Notes

0 ac



OWNER **TAXABLE DISTRICTS** **BUILDING DETAILS**

FORD JR., DAVE
 FORD, MURIEL
 32 TITAN LANE
 GREENVILLE, NH 03048

District **Percentage**
 GREENVILLE ES % 100

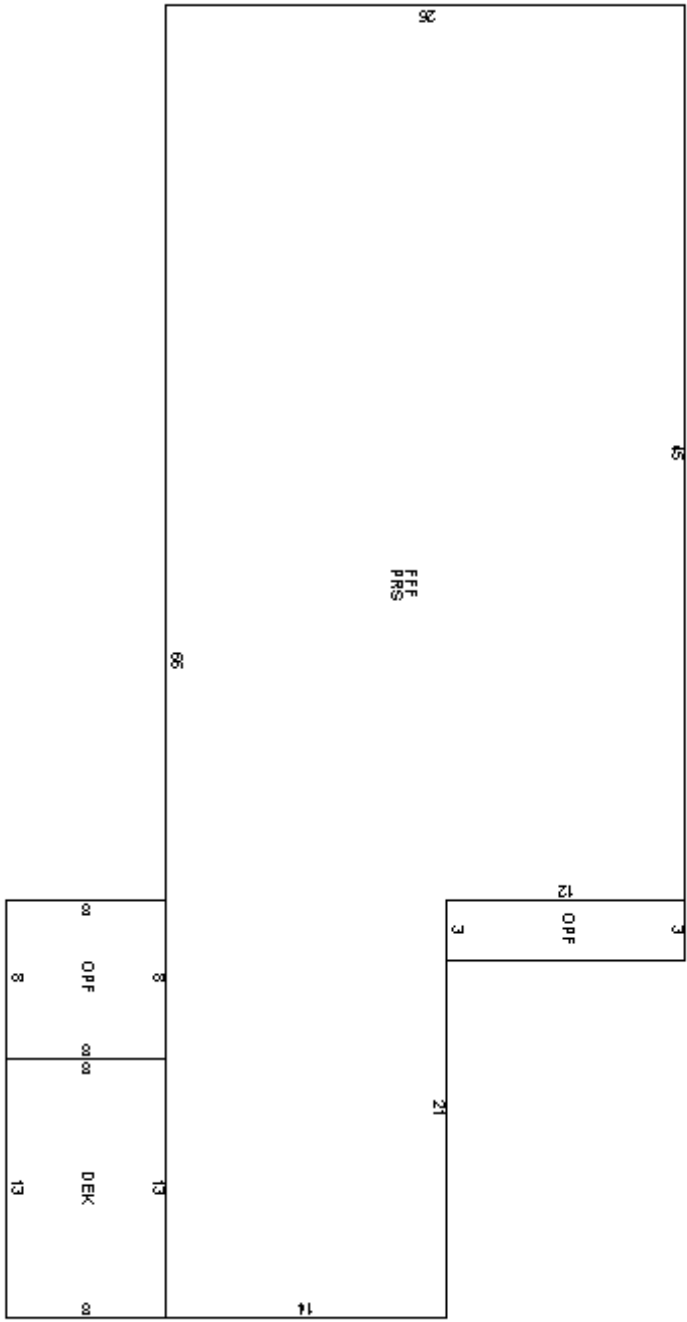
PERMITS

Date	Permit ID	Permit Type	Notes

ID	Description	Area	Adj.	Effect.
OPF	OPEN PORCH	100	0.25	25
DEK	DECK/ENTRANCE	104	0.10	10
FRF	FST FLR FIN	1464	1.00	1464
PRS	PIER	1464	-0.05	-73
GLA:	1,464	3,132		1,426

Model: 1 STORY MH
 Roof: GABLE OR HIP/ASPHALT
 Ext: ALUM SIDING/VINYL SIDING
 Int: WALL BOARD
 Floor: CARPET/LINOLEUM OR SIM
 Heat: OIL/FA DUCTED
 Bedrooms: 3 Baths: 1.0 Fixtures: 5
 Extra Kitchens: Fireplaces:
 A/C: Yes 100.00 % Generators:
 Quality: A1 AVG+10
 Com. Wall:
 Size Adj: 0.9104 Base Rate: MHS 60.00
 Bldg. Rate: 0.9313
 Sq. Foot Cost: \$ 55.88

BUILDING SUB AREA DETAILS



2018 BASE YEAR BUILDING VALUATION

Market Cost New: \$ 79,685
 Year Built: 1978
 Condition For Age: AVERAGE 72 %
 Physical:
 Functional:
 Economic:
 Temporary:
 Total Depreciation: 72 %
 Building Value: \$ 22,300

OWNER INFORMATION

CICCONE JR., RONALD M
 108 CRESTWOOD LANE
 GREENVILLE, NH 03048

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
10/03/2017	9013	1745	Q1	45,933	HUXLEY, TENNILLE

NOTES

LISTING HISTORY

06/19/18 JQVM
 09/15/15 INSP MARKED FOR INSPECTION
 03/25/15 JRPR
 03/04/14 ERVM
 04/22/13 ADPR
 03/25/11 ERPR
 12/04/09 ERVM
 08/16/07 DLUM

YELLOW: FKA PD-108; DEK STARTING TO ROT; H2O DAMAGE ON CEILINGS IN REAR OF MH; FLRS SPONGY=FD SKIRTING PULLING AWAY FR MH; EXT AVG; 3/15 NOH; SIDING FIN; REMOVED UC; 6/18; INFO @ DOOR FROM MRS; REMOVED FUNC DEP; REMOVED 4X4 ENT<AVG QVAL; 7/18-PER MLS WELL MAINTAINED = V GD COND, CORR YR BLT & PU WD PANNELLING ON INT WALLS.

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	50	1,190	B&B
GRNVL ESTATES SITE	1		100	12,000,00	125	15,000	GOOD SITE
						16,200	

MUNICIPAL SOFTWARE BY AVITAR

Greenville Assessing Office
 46 Main Street, PO Box 343
 Greenville, NH 03048

Year	Building	Features	Land
2016	\$ 11,000	\$ 10,800	\$ 0
Parcel Total:			\$ 21,800
2017	\$ 11,000	\$ 10,800	\$ 0
Parcel Total:			\$ 21,800
2018	\$ 28,400	\$ 16,200	\$ 0
Parcel Total:			\$ 44,600

LAND VALUATION

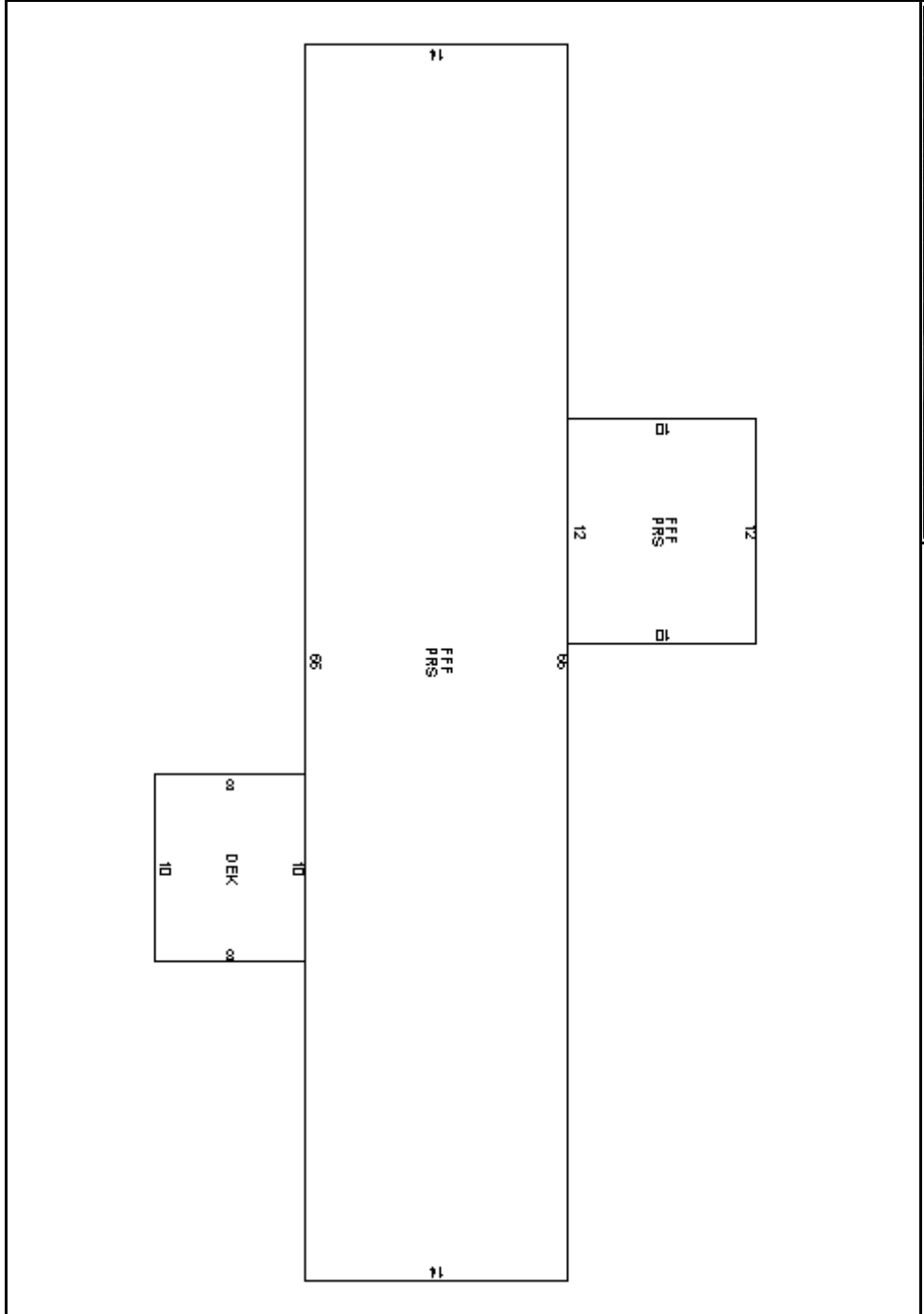
Zone: C1 Minimum Acreage: 5.00 Minimum Frontage: 200 Site: AVERAGE Driveway: PAVED Road: PAVED
 Land Type 1F RES Neighborhood: E Cond Ad Valorem SPI R Tax Value Notes

0 ac



OWNER		TAXABLE DISTRICTS	
CICCONE JR., RONALD M		District	Percentage
108 CRESTWOOD LANE GREENVILLE, NH 03048		GREENVILLE ES	% 100
PERMITS			
Date	Permit ID	Permit Type	Notes

BUILDING DETAILS	
Model: 1 STORY MH	Fixtures:
Roof: GABLE OR HIP/ASPHALT	Fireplaces:
Ext: ALUM SIDING	Generators:
Int: WALL BOARD	
Floor: CARPET/LINOLEUM OR SIM	
Heat: OIL/HOT WATER	
Bedrooms: 3 Baths: 1.0	
Extra Kitchens:	
A/C: No	
Quality: A0 AVG	
Com. Wall:	
Size Adj: 1.0000	Base Rate: MHS 60.00
	Bldg. Rate: 0.8600
	Sq. Foot Cost: \$ 51.60



BUILDING SUB AREA DETAILS			
ID	Description	Area	Adj. Effect.
FFF	FST FLR FIN	1044	1.00 1044
PRS	PIER	1044	-0.05 -52
DEK	DECK/ENTRANCE	80	0.10 8
GLA:	1,044	2,168	1,000

2018 BASE YEAR BUILDING VALUATION	
Market Cost New:	\$ 51,600
Year Built:	1977
Condition For Age:	VERY GOOD 45 %
Physical:	
Functional:	
Economic:	
Temporary:	
Total Depreciation:	45 %
Building Value:	\$ 28,400

OWNER INFORMATION

XIE, XIANZHONG
 P. O. BOX 543
 GREENVILLE, NH 03048-9762

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
11/21/2017	9028	2111	Q1	37,000	BOUCHER, DAVID
12/01/2015	8811	2651	Q1	34,000	RIVARD, ROGER

NOTES

06/19/18 JQVM
 10/08/15 ERVL
 09/15/15 INSP
 05/20/09 ERVL
 08/17/07 DLUL
 08/18/04 BNRL

TAN: FKA PD-125: WELL MAINT & LANDSCAPED: 10/15 4-SALE \$34,900; ROOF 2010; K&B ORIG; BUT WELL MAINT; I&E=GD; CORR INT WALL COVER TO PANELING; CRL TO PRS; ALL BUT (3) SML WINDS UPDATED; 6/18; NO INFO, OWNERS SON; ADJ SHED & SKETCH;

EXTRA FEATURES VALUATION

Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes
SHED-WOOD	192	24 x 8	143	10.00	60	1,647	2 BLT ATT/W ELECTRIC
GRNVL ESTATES SITE	1		100	12,000.00	125	15,000	GOOD SITE/DBL
						16,600	

MUNICIPAL SOFTWARE BY AVITAR

Greenville Assessing Office
 46 Main Street, PO Box 343
 Greenville, NH 03048

Year	Building	Features	Land
2016	\$ 19,600	\$ 13,500	\$ 0
Parcel Total:		\$ 33,100	
2017	\$ 19,600	\$ 13,500	\$ 0
Parcel Total:		\$ 33,100	
2018	\$ 22,300	\$ 16,600	\$ 0
Parcel Total:		\$ 38,900	

LAND VALUATION

Zone: C1 Minimum Acreage: 5.00 Minimum Frontage: 200 Site: GOOD Driveway: PAVED Road: PAVED
 Land Type 1F RES Neighborhood: E Cond Ad Valorem SPI R Tax Value Notes

0 ac



PICTURE **OWNER** **TAXABLE DISTRICTS** **BUILDING DETAILS**

XIE, XIANZHONG
 P.O. BOX 543
 GREENVILLE, NH 03048-9762

District **Percentage**
 GREENVILLE ES % 100

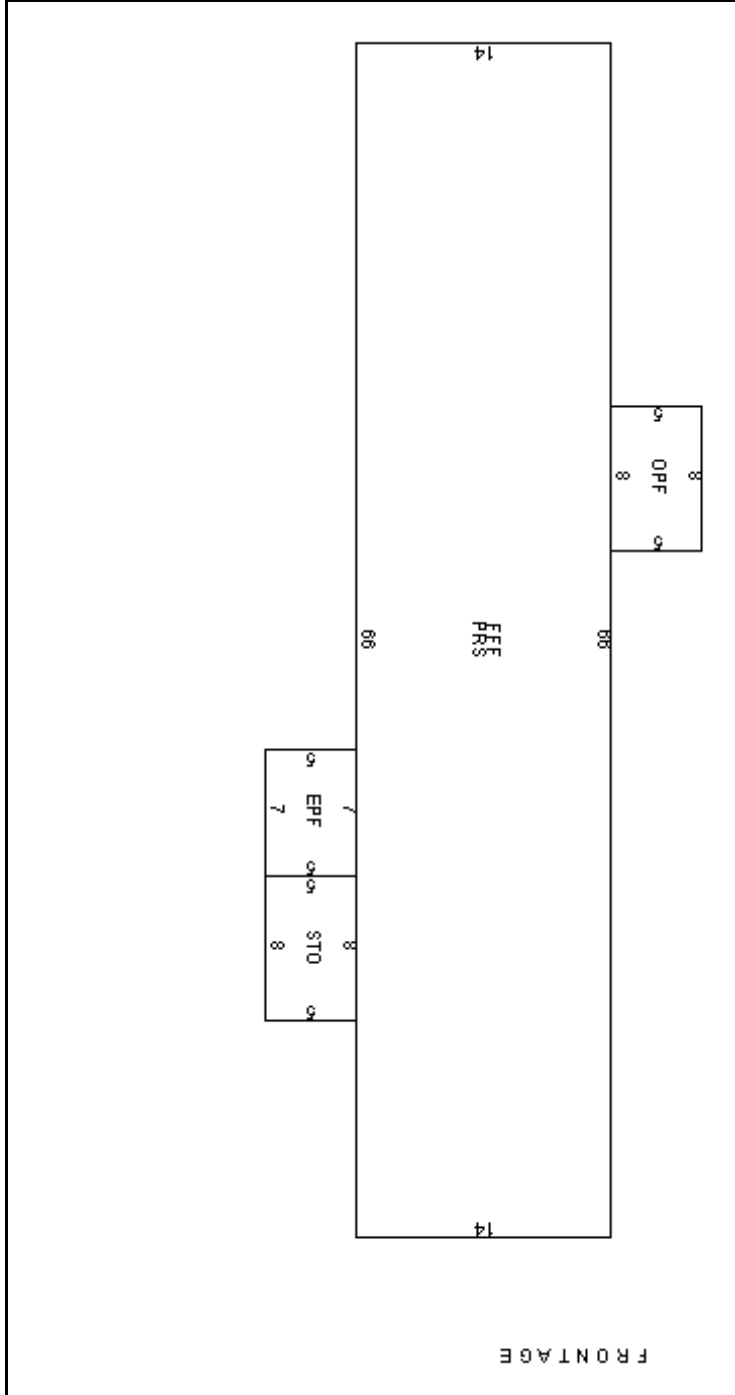
PERMITS

Date	Permit ID	Permit Type	Notes
06/30/08	0629	ALTERATION	DECK WINDOWS

Model: 1 STORY MH
Roof: GABLE OR HIP/ASPHALT
Ext: ALUM SIDING
Int: PLYWOOD PANEL
Floor: CARPET/LINOLEUM OR SIM
Heat: OIL/FA DUCTED
Bedrooms: 2 **Baths:** 1.0 **Fixtures:** 4
Extra Kitchens: **Fireplaces:**
A/C: Yes **100.00 %** **Generators:**
Quality: A0 AVG
Com. Wall:
Size Adj: 1.0250 **Base Rate:** MHS 60.00
Bldg. Rate: 0.9840
Sq. Foot Cost: \$ 59.04

BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
FFF	FST FLR FIN	924	1.00	924
EPF	ENCLOSED	35	0.70	25
PRS	PIER	924	-0.05	-46
OPF	OPEN PORCH	40	0.25	10
STO	STORAGE AREA	40	0.25	10
GLA:	924	1,963		923



2018 BASE YEAR BUILDING VALUATION

Market Cost New:	\$ 54,494
Year Built:	1978
Condition For Age:	GOOD
Physical:	59 %
Functional:	
Economic:	
Temporary:	
Total Depreciation:	59 %
Building Value:	\$ 22,300

OWNER INFORMATION

NEUBERT, TODD E.
 NEUBERT, BRITTANY C.
 128 MOUNTAIN VIEW ROAD
 GREENVILLE, NH 03048

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
04/24/2017	8962	0372	Q1	55,533	LEBLANC, JANITAM
03/01/2011	8298	1400	U138		LEBLANC, LLOYD J
04/27/2009	8080	1719	U138		LEBLANC, LLOYD J

NOTES

LISTING HISTORY

06/19/18 JQVL
 10/08/15 ERVM
 09/15/15 INSP MARKED FOR INSPECTION
 08/13/12 ERCL
 01/05/12 ERVM
 01/04/12 INSP MARKED FOR INSPECTION
 01/05/10 ERPM
 04/13/05 JDUL

GRY; FKA PD-128; 2X4 CONST; DNPU HC RAMP; DNPU OIL TANK SLB; ADDTN IS T111; WELL MAINT; 8/12 NEW WINDOWS 2012; 10/15 NOH;NC; 6/18; NC; KIT PAINTED SINCE PURCHASE. PER MLS, 54 DOM & SOLD \$1,500 ABOVE LP.

MUNICIPAL SOFTWARE BY AVITAR

Greenville Assessing Office
 46 Main Street, PO Box 343
 Greenville, NH 03048

EXTRA FEATURES VALUATION

Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes
GARAGE-1 STY	434	31 x 14	97	30.00	40	5,052	COND=METL/SLB/ELECT
SHED-WOOD	120	12 x 10	193	10.00	50	1,158	BEHIND GAR/BLU
GRNVL ESTATES SITE	1		100	12,000.00	100	12,000	
						18,200	

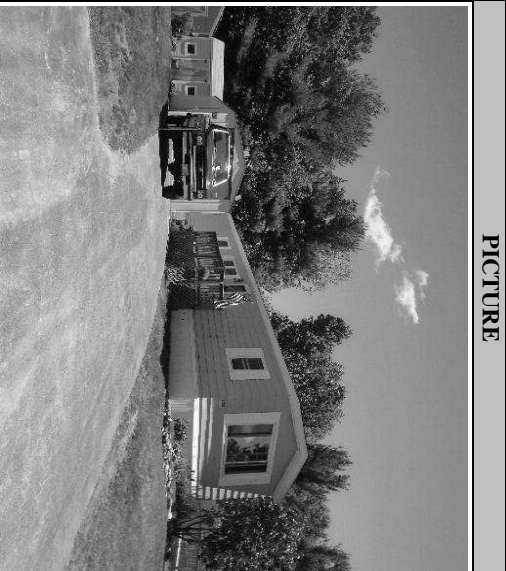
PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2016	\$ 18,600	\$ 14,500	\$ 0
Parcel Total:			\$ 33,100
2017	\$ 18,600	\$ 14,500	\$ 0
Parcel Total:			\$ 33,100
2018	\$ 30,900	\$ 18,200	\$ 0
Parcel Total:			\$ 49,100

LAND VALUATION

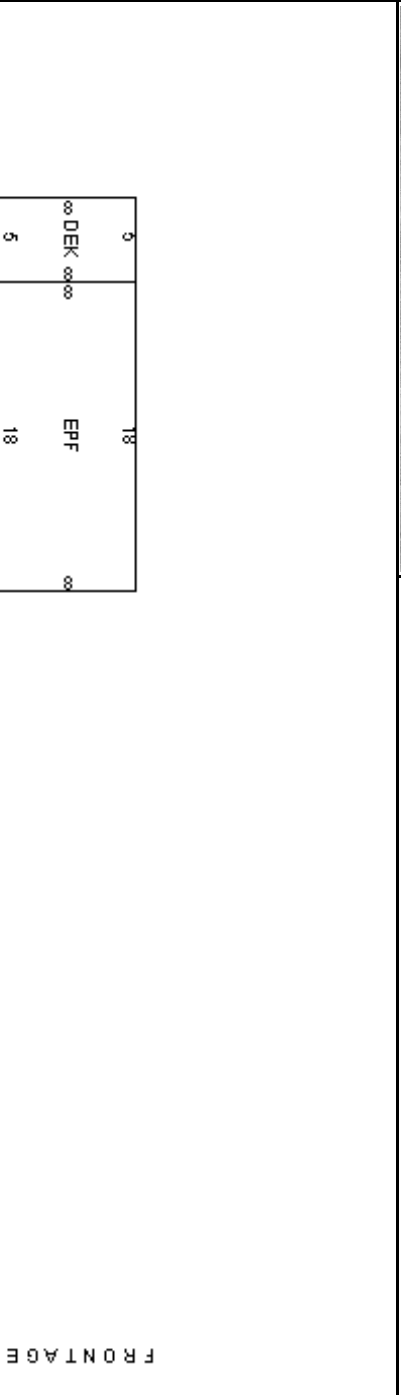
Zone: C/I Minimum Acreage: 5.00 Minimum Frontage: 200 Site: AVERAGE Driveway: PAVED Road: PAVED
 Land Type 1F RES Neighborhood: E Cond Ad Valorem SPI R Tax Value Notes

0 ac



OWNER		TAXABLE DISTRICTS	
NEUBERT, TODD E. NEUBERT, BRITTANY C. 128 MOUNTAIN VIEW ROAD GREENVILLE, NH 03048		District	Percentage
		GREENVILLE ES	% 100
PERMITS			
Date	Permit ID	Permit Type	Notes
07/28/09	0674	ADDITON	HANDICAP RAMP

BUILDING DETAILS			
Model:	1 STORY MH		
Roof:	GABLE OR HIP/ASPHALT		
Ext:	ALUM SIDING		
Int:	WALL BOARD		
Floor:	LAMINATE/VINYL		
Heat:	OIL/FA DUCTED		
Bedrooms:	2	Baths:	1.0
Fixtures:	4		
Extra Kitchens:			
Fireplaces:			
Generators:			
A/C:	No		
Quality:	A0 AVVG		
Com. Wall:			
Size Adj:	1.0030	Base Rate:	MHS 60.00
		Bldg. Rate:	0.8826
		Sq. Foot Cost:	\$ 52.96



BUILDING SUB AREA DETAILS			
ID	Description	Area	Adj. Effect.
DEK	DECK/ENTRANCE	106	0.10
FFF	FST FLR FIN	924	1.00
PRS	PIER	924	-0.05
EPF	ENCLOSED	144	0.70
GLA:	924	2,098	990

2018 BASE YEAR BUILDING VALUATION	
Market Cost New:	\$ 52,430
Year Built:	1979
Condition For Age:	VERY GOOD 41 %
Physical:	
Functional:	
Economic:	
Temporary:	
Total Depreciation:	41 %
Building Value:	\$ 30,900

OWNER INFORMATION

HOLT, DOREEN T
 HOLT, JOSHUA J
 131 MOUNTAINVIEW
 GREENVILLE, NH 03048

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
06/05/2017	8970	0883	Q1	45,933	BECKFORD, RUTH A
01/06/2016	8821	0383	Q1	36,000	SAUCIER, KENNETH
01/07/2004	7148	1925	U138		SAUCIER

NOTES

06/19/18 JQVL LT GRN: (FKA PD 131): 2X4 CONST: 2006 NEW FLRS: 14X10 ADD: 20X10 EPF
 12/03/15 JDCL HAS SMALL PELLET STOVE: 10/15 NOH: 10X20 EPF HEATED=FPF; OLD
 10/08/15 ERYM WINDS: CORR SHED MEAS: 4-SALE AP \$38,500; 12/15 KIT=NEW CTOPS, ORIG
 09/15/15 INSP MARKED FOR INSPECTION CABINETS, FULL BTH=NEWER; HEAT FUEL CHANGED FR OIL TO GAS; PU
 07/28/10 KCCL PLYWD PANEL INT, WELL MAINT: 6/18; APPRS DBL SITE=GD; ORIG KIT CAB
 12/04/09 ERYM W/LAMINATE C-TOPS; DATED BUT WELL MAINT; NC SINCE PURCHASE;
 11/13/06 DLLL AMPLE PREFAB PANEL ON INT; CORR SKETCH FOR PORCHES W/NO HT/FIN
 06/29/06 DLUM FLRING: PER M.L.S SOLD 7 DOM,\$2K ABV LP.

EXTRA FEATURES VALUATION

Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes
GRNVL ESTATES SITE	1			100	12,000.00	125	15,000 GOOD SITE
SHED-WOOD	80	8 x 10		260	10,00	50	1,040
						16,000	

MUNICIPAL SOFTWARE BY AVITAR

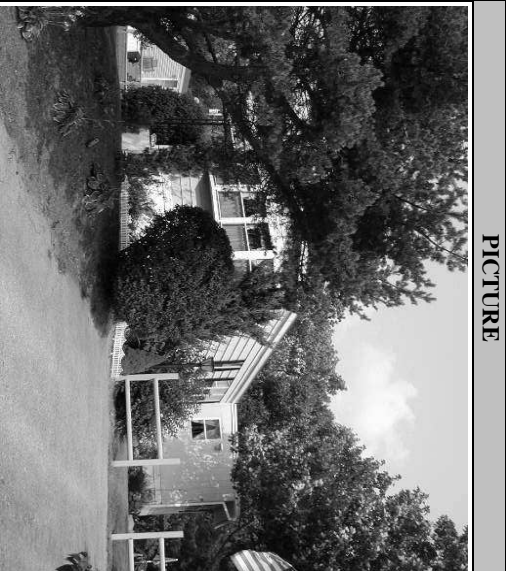
Greenville Assessing Office
 46 Main Street, PO Box 343
 Greenville, NH 03048

Year	Building	Features	Land
2016	\$ 23,000	\$ 13,200	\$ 0
Parcel Total:			\$ 36,200
2017	\$ 23,000	\$ 13,200	\$ 0
Parcel Total:			\$ 36,200
2018	\$ 28,300	\$ 16,000	\$ 0
Parcel Total:			\$ 44,300

LAND VALUATION

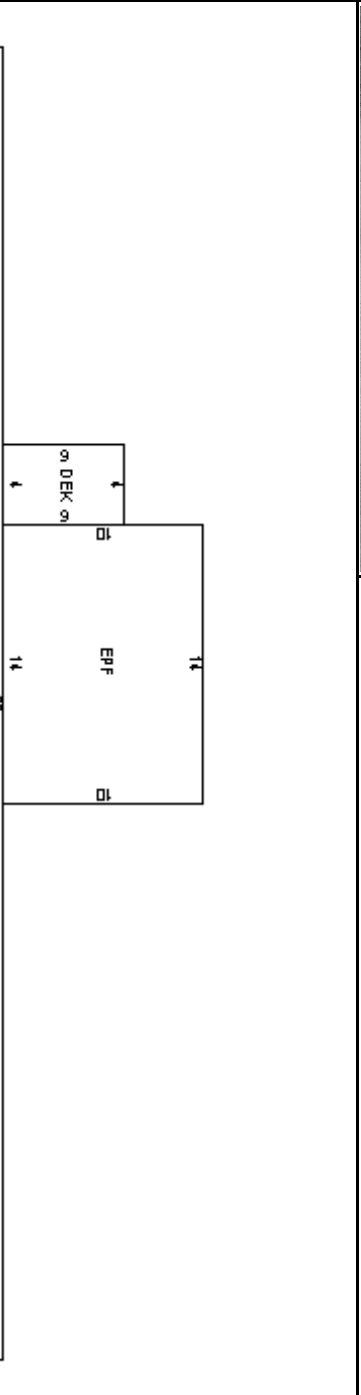
Zone: C/I Minimum Acreage: 5.00 Minimum Frontage: 200 Site: GOOD Driveway: PAVED Road: PAVED
 Land Type 1F RES Neighborhood: E Cond Ad Valorem SPI R Tax Value Notes

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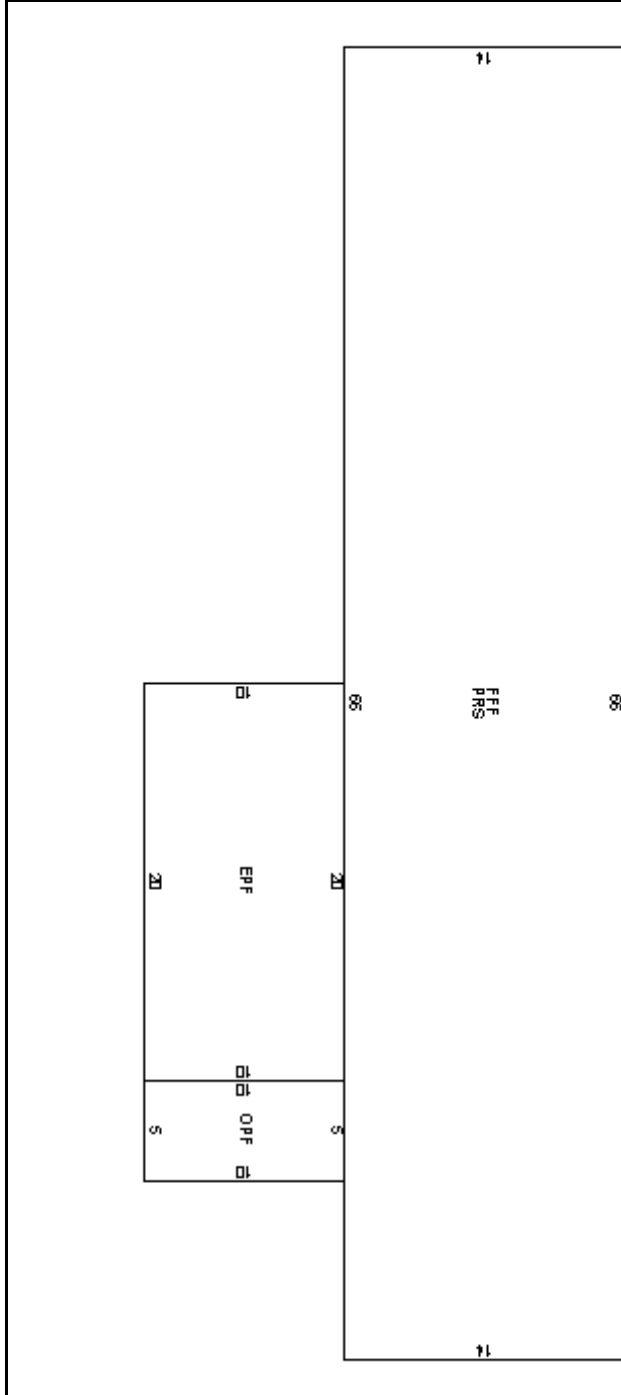


OWNER			TAXABLE DISTRICTS	
HOLT, DOREEN T HOLT, JOSHUA J 131 MOUNTAINVIEW GREENVILLE, NH 03048			District	Percentage
			GREENVILLE ES	% 100
PERMITS				
Date	Permit ID	Permit Type	Notes	

BUILDING DETAILS	
Model: 1 STORY MH	Roof: GABLE OR HIP/ASPHALT
Ext: ALUM SIDING	Int: WALL BOARD/PLYWOOD PANEL
Heat: GAS/EA DUCTED	Floor: CARPET/LINOLEUM OR SIM
Bedrooms: 2	Baths: 1.5
Extra Kitchens:	Fixtures: 5
A/C: Yes 100.00 %	Fireplaces:
Quality: A0 AVG	Generators:
Com. Wall:	
Size Adj: 0.9653	Base Rate: MHS 60.00
	Bldg. Rate: 0.9074
	Sq. Foot Cost: \$ 54.44



BUILDING SUB AREA DETAILS			
ID	Description	Area	Adj. Effect.
OPF	OPEN PORCH	50	0.25
DEK	DECK/ENTRANCE	24	0.10
EPF	ENCLOSED	340	0.70
FFF	FST FLR FIN	924	1.00
PRS	PIER	924	-0.05
GLA:	924	2,262	1,131



2018 BASE YEAR BUILDING VALUATION	
Market Cost New:	\$ 61,572
Year Built:	1979
Condition For Age:	GOOD
Physical:	54 %
Functional:	
Economic:	
Temporary:	
Total Depreciation:	54 %
Building Value:	\$ 28,300

OWNER INFORMATION

DEMAZURE, DEBORAH
 163 OLD ASHBY
 GREENVILLE, NH 03048

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
08/09/2018	9098	2524	Q1	52,500	BANKART, PEGGY A
04/16/2014	8653	0550	Q1	43,533	BELAIR, KIM
09/22/2006	7741	1949	U181	27,467	PAQUIN ESTATE, MARGARE

NOTES

10/09/15 ERVL MARKED FOR INSPECTION
 09/15/15 INSP MARKED FOR INSPECTION
 10/22/14 MSPR
 08/24/11 ERVM
 08/11/11 INSP MARKED FOR INSPECTION
 11/29/06 DSPR
 07/11/06 DLUM
 10/20/04 BNHC

TAN: (FKA PD-163): DNPUB UNDER/AROUND SHED: 10/15 WELL MAINT;
 I&E-V. GD. FULL INT & EXT RENO B4 SALE; PU GAS PPL; CORR WALL
 COVER: PU NEW DEK: 7/18 4-SALE AP=\$55,000 (PENDING 65 DOM); K &
 BTH=AI QVAL PER M.L.S.

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	50	992	BY DW
GRNVL ESTATES SITE	1		100	12,000.00	125	15,000	GOOD SITE
SHED-METAL	90	10 x 9	238	6.00	30	386	ASPHLT ROOF
FIREPLACE 1-STAND	1		100	3,000.00	100	3,000	GAS
						19,400	

MUNICIPAL SOFTWARE BY AVITAR

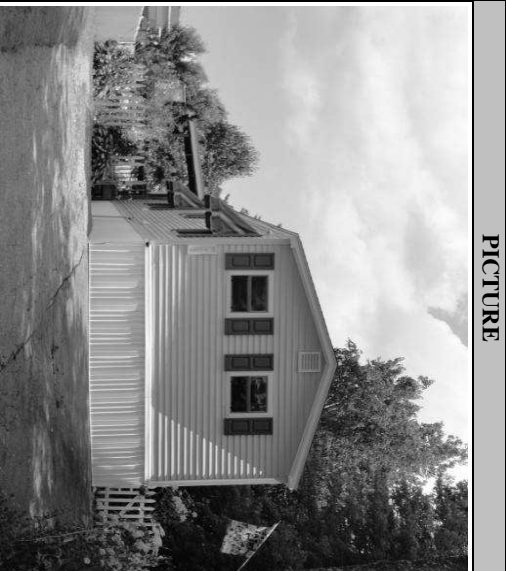
Greenville Assessing Office
 46 Main Street, PO Box 343
 Greenville, NH 03048

Year	Building	Features	Land
2016	\$ 23,400	\$ 16,500	\$ 0
Parcel Total:			\$ 39,900
2017	\$ 23,400	\$ 16,500	\$ 0
Parcel Total:			\$ 39,900
2018	\$ 31,700	\$ 19,400	\$ 0
Parcel Total:			\$ 51,100

LAND VALUATION

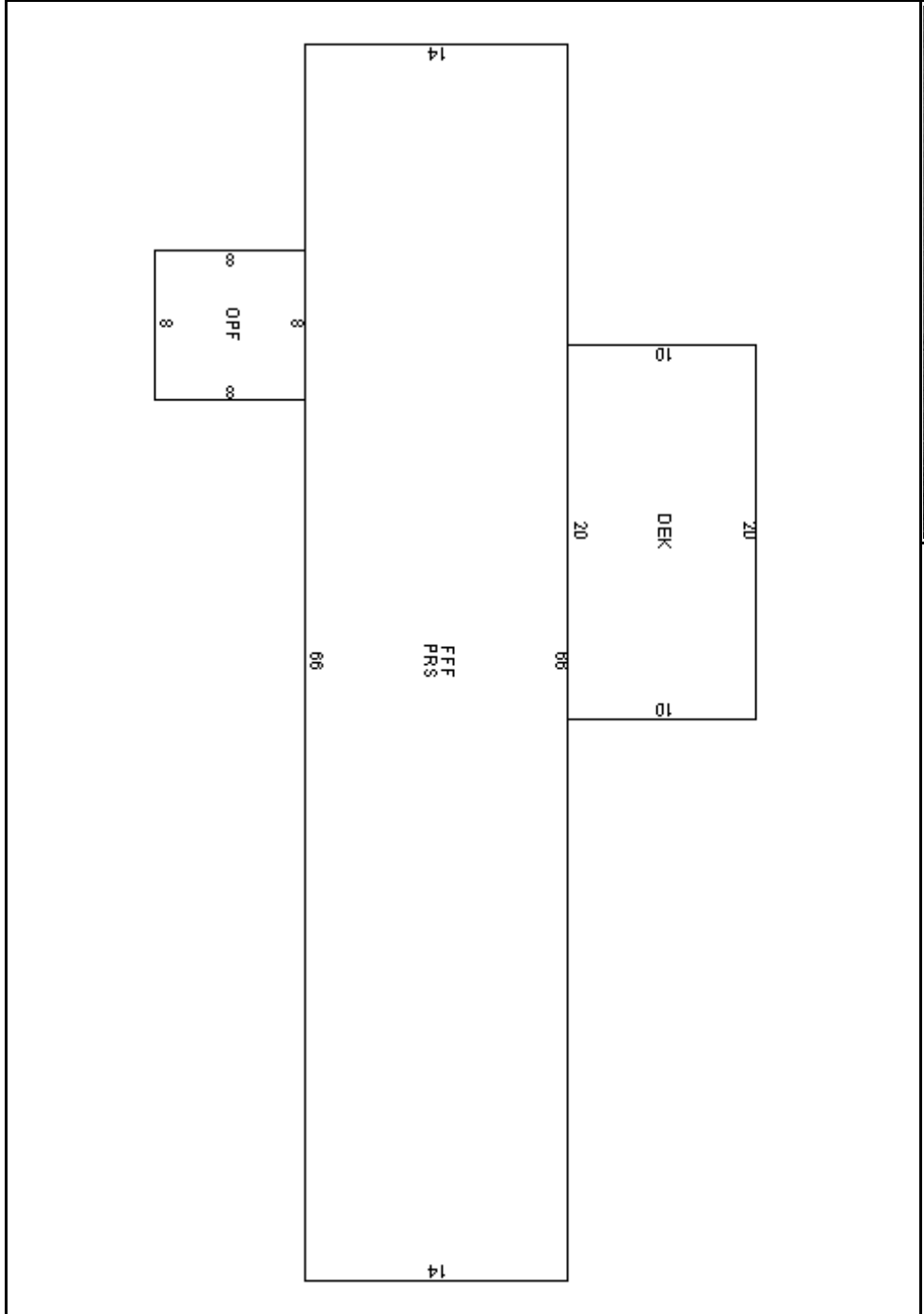
Zone: C1 Minimum Acreage: 5.00 Minimum Frontage: 200 Site: GOOD Driveway: PAVED Road: PAVED
 Land Type 1F RES Neighborhood: E Cond Ad Valorem SPI R Tax Value Notes

0 ac



OWNER		TAXABLE DISTRICTS	
DEMAZURE, DEBORAH		District	Percentage
163 OLD ASHBY GREENVILLE, NH 03048		GREENVILLE ES	% 100
PERMITS			
Date	Permit ID	Permit Type	Notes
11/01/06	2225	REPAIR	SIDING-ROOFING

BUILDING DETAILS	
Model: 1 STORY MH	Roof: GABLE OR HIP/ASPHALT
Ext: VINYL SIDING	Int: DRYWALL
Floor: LAMINATE/VINYL	Heat: OIL/FA DUCTED
Bedrooms: 2	Baths: 1.0
Extra Kitchens:	Fixtures: 3
A/C: No	Fireplaces:
Quality: A1 AVG+10	Generators:
Com. Wall:	
Size Adj: 1.0282	Base Rate: MHS 60.00
	Bldg. Rate: 1.0518
	Sq. Foot Cost: \$ 63.11



BUILDING SUB AREA DETAILS			
ID	Description	Area	Adj. Effect.
OPF	OPEN PORCH	64	0.25
FFF	FST FLR FIN	924	1.00
PRS	PIER	924	-0.05
DEK	DECK/ENTRANCE	200	0.10
GLA:	924	2,112	914

2018 BASE YEAR BUILDING VALUATION	
Market Cost New:	\$ 57,683
Year Built:	1976
Condition For Age:	VERY GOOD
Physical:	45 %
Functional:	
Economic:	
Temporary:	
Total Depreciation:	45 %
Building Value:	\$ 31,700

OWNER INFORMATION	SALES HISTORY			PICTURE		
ROGERS, DAVID L. ROGERS, NANCY L. 195 NEW HILLCREST DRIVE GREENVILLE, NH 03048	Date	Book	Page	Type	Price	Grantor
	10/30/2017	9021	1770	Q1	56,000	BREEN, TREVOR

LISTING HISTORY	NOTES
06/19/18 JQVL 10/13/15 ERVM 09/15/15 INSP 07/29/10 KCCL 12/07/09 ERVM 03/20/07 DLPR 11/30/06 DSPR 01/10/06 DLPL	GRAY: FKA PD-195; 2X4 CONST; 7/10 SINCE 06 MH INT COND GOOD=NEW DRYALL, FLOORING; CABINETS; 1 BATH, FURNACE INSULATION ROOF; 10/15 NOH; PU ADD TO EXISTING DEK; 6/18: AMPLE NEWER CABINETRY & LG OPEN KIT; HSE EXC OVERALL.; SHED ROUGH SHAPE=ADJ;

EXTRA FEATURES VALUATION							MUNICIPAL SOFTWARE BY AVITAR				
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes	Year	Building	Features	Land
SHED-WOOD	96	12 x 8	227	10,00	40	872	GRY/T111	2016	\$ 16,600	\$ 10,900	\$ 0
GRNVL ESTATES SITE	1		100	12,000.00	100	12,000		2017	\$ 16,600	\$ 10,900	\$ 0
							12,900	Parcel Total: \$ 27,500		Parcel Total: \$ 0	
							12,900	Parcel Total: \$ 42,500		Parcel Total: \$ 0	
							12,900	Parcel Total: \$ 55,400		Parcel Total: \$ 0	

LAND VALUATION																	
Zone: C1						Minimum Acreage: 5.00						Minimum Frontage: 200					
Land Type 1F RES						Neighborhood: E						Cond Ad Valorem SPI R Tax Value Notes					
0 ac																	

Site: AVERAGE Driveway: PAVED Road: PAVED



PICTURE

OWNER

ROGERS, DAVID L.
 ROGERS, NANCY L.
 195 NEW HILLCREST DRIVE
 GREENVILLE, NH 03048

TAXABLE DISTRICTS

District	Percentage
GREENVILLE ES	% 100

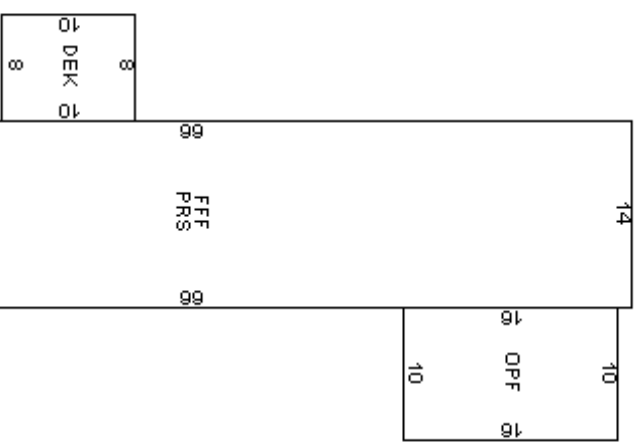
BUILDING DETAILS

Date	Permit ID	Permit Type	Notes
09/29/06	2216	ADDITON	DECK WITH ROOF

Model: 1 STORY MH
 Roof: GABLE OR HIP/ASPHALT
 Ext: PREFAB WD PNL/T111
 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: A1 AVG+10
 Com. Wall:
 Size Adj: 1.0240 Base Rate: MHS 60.00
 Bldg. Rate: 1.0476
 Sq. Foot Cost: \$ 62.85

BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
FFF	FST FLR FIN	924	1.00	924
PRS	PIER	924	-0.05	-46
DEK	DECK/ENTRANCE	80	0.10	8
OPF	OPEN PORCH	160	0.25	40
GLA:	924	2,088		926



2018 BASE YEAR BUILDING VALUATION

Market Cost New: \$ 58,199
 Year Built: 1985
 Condition For Age: EXCELLENT 27 %
 Physical:
 Functional:
 Economic:
 Temporary:
 Total Depreciation: 27 %
 Building Value: \$ 42,500

OWNER INFORMATION

BRITZ, HELEN DIONNE
 204 NEW HILLCREST DRIVE
 GREENVILLE, NH 03048-9744

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
08/06/2018	9097	2539	Q1	59,933	BALDINELLI, DONALD A.
10/17/2017	9017	0844	U138	1	BALDINELLI, DONALD A
09/16/2013	8604	532	U138	1	BALDINELLI, DONALD

NOTES

10/13/15 ERVM MARKED FOR INSPECTION
 09/15/15 INSP
 03/25/11 ERPL
 01/10/06 DLPL
 10/21/04 CMHR
 08/24/04 AGRL

TAN: FKA PD-204; 1/3 OF ROOF=SHED STYLE; KIT 2009; EPF HAS NO INSUL BUT HAS GAS WALL HEATER=FPF; CHANGED FLRNG; DNP U STRUCTURE OVER OIL TANK; 10/15 NOH; DNP U TENT GAR; GAR=ENCLOSED CARPORT MTL; PU (2) ENTS, CORR DEK; EXT GD COND, WELL MAINT; 7/18 4-SALE AP=\$59,900;

EXTRA FEATURES VALUATION

Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes
SHED-WOOD	112	14 x 8	203	10.00	60	1,364	WHT/BEHIND
GRNVL ESTATES SITE	1		100	12,000.00	125	15,000	GOOD SITE
SHED-WOOD	120	12 x 10	193	10.00	80	1,853	BRN/T111
CARPORT METAL DECK	378	21 x 18	102	8.00	100	3,084	ENCLOSED
	36	6 x 6	400	7.00	10	101	PLATFORM
						21,400	

MUNICIPAL SOFTWARE BY AVITAR

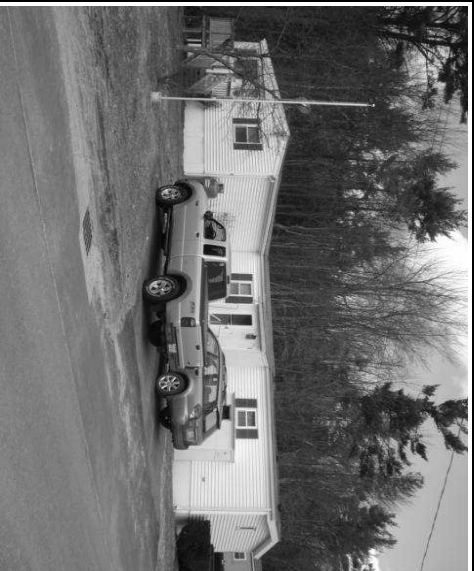
Greenville Assessing Office
 46 Main Street, PO Box 343
 Greenville, NH 03048

Year	Building	Features	Land
2016	\$ 31,200	\$ 18,200	\$ 0
	Parcel Total: \$ 49,400		
2017	\$ 31,200	\$ 18,200	\$ 0
	Parcel Total: \$ 49,400		
2018	\$ 37,600	\$ 21,400	\$ 0
	Parcel Total: \$ 59,000		

LAND VALUATION

Zone: C1 Minimum Acreage: 5.00 Minimum Frontage: 200 Site: GOOD Driveway: PAVED Road: PAVED
 Land Type 1F RES Neighborhood: E Cond Ad Valorem SPI R Tax Value Notes

0 ac

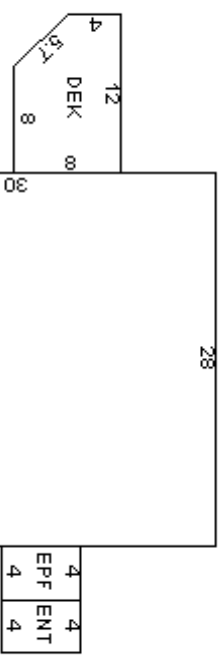


PICTURE

OWNER	TAXABLE DISTRICTS
BRITZ, HELEN DIONNE 204 NEW HILLCREST DRIVE GREENVILLE, NH 03048-9744	District GREENVILLE ES Percentage % 100

PERMITS			
Date	Permit ID	Permit Type	Notes
10/12/10	724	REPAIR	REPLACE DECK & STAIRS
09/13/05	2124	NEW BUILDING	SHED

BUILDING DETAILS	
Model: 1 STORY MH/W ADDS	Roof: GABLE OR HIP/PREFAB METALS
Ext: VINYL SIDING	Int: DRYWALL/WALL BOARD
Floor: CARPET/LAMINATE/VINYL	Heat: OIL/FA DUCTED
Bedrooms: 2	Baths: 2.0
Extra Kitchens:	Fixtures: 6
A/C: Yes 100.00 %	Fireplaces:
Quality: A1 AVG+10	Generators:
Com. Wall:	
Size Adj: 0.9266	Base Rate: MHS 60.00
	Bldg. Rate: 1.0295
	Sq. Foot Cost: \$ 61.77



ID	Description	Area	Adj.	Effect.
EPF	ENCLOSED	48	0.70	34
FFF	FST FLR FIN	1344	1.00	1344
PRS	PIER	1344	-0.05	-67
DEK	DECK/ENTRANCE	88	0.10	9
ENT	ENTRY WAY	42	0.10	4
GLA:	1,344	2,866		1,324

2018 BASE YEAR BUILDING VALUATION	
Market Cost New:	\$ 81,783
Year Built:	1984
Condition For Age:	GOOD
Physical:	54 %
Functional:	
Economic:	
Temporary:	
Total Depreciation:	54 %
Building Value:	\$ 37,600

2018 BASE YEAR BUILDING VALUATION	
Market Cost New:	\$ 81,783
Year Built:	1984
Condition For Age:	GOOD
Physical:	54 %
Functional:	
Economic:	
Temporary:	
Total Depreciation:	54 %
Building Value:	\$ 37,600

OWNER INFORMATION		SALES HISTORY				PRICE GRANTOR	
RY, SAM O.		Date	Book	Page	Type		
		06/28/2017	8981	1490	Q1	258,533 EDWARDS, ANDREW S	
		04/02/2010	8191	0187	Q1	212,000 HEMLOCK HILLS LLC	
17 HEMLOCK ROAD		09/29/2005	7554	0260	U V 18	835,000 LITTLE MACKENZIE	
GREENVILLE, NH 03048							

LISTING HISTORY		NOTES	
06/19/18	MSVL	YEL: WELL/SEPTIC; 9/16 UPDATED KIT '15 W/GRANITE CTOPS,	
09/06/16	ERVVL	BACKSPLASH, ISLAND; DNV UFF PER HO=BDRM COUNT CORR TO 4 PER	
06/08/16	INSP	Q'S; PU VLT; CORR FLRNG & BMU/BMG MEAS; 6/18; N/C SINCE 6/17 SALE;	
01/06/10	ERPE	CORR TOPO;	
04/10/09	ERVVM		
09/03/08	MSHR		
08/18/08	MSHR		
03/25/08	DLUM		

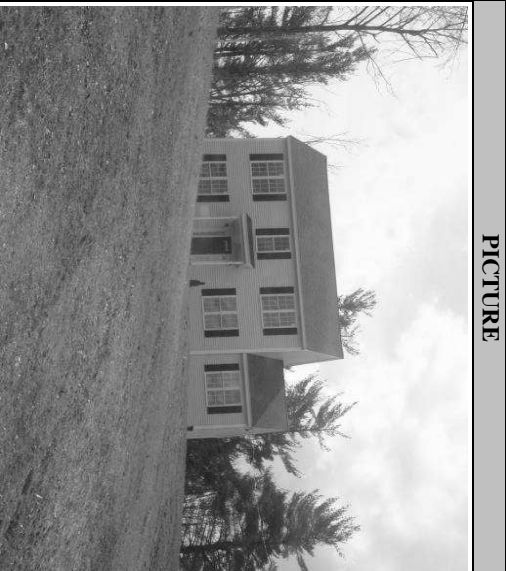
EXTRA FEATURES VALUATION

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

LAND VALUATION

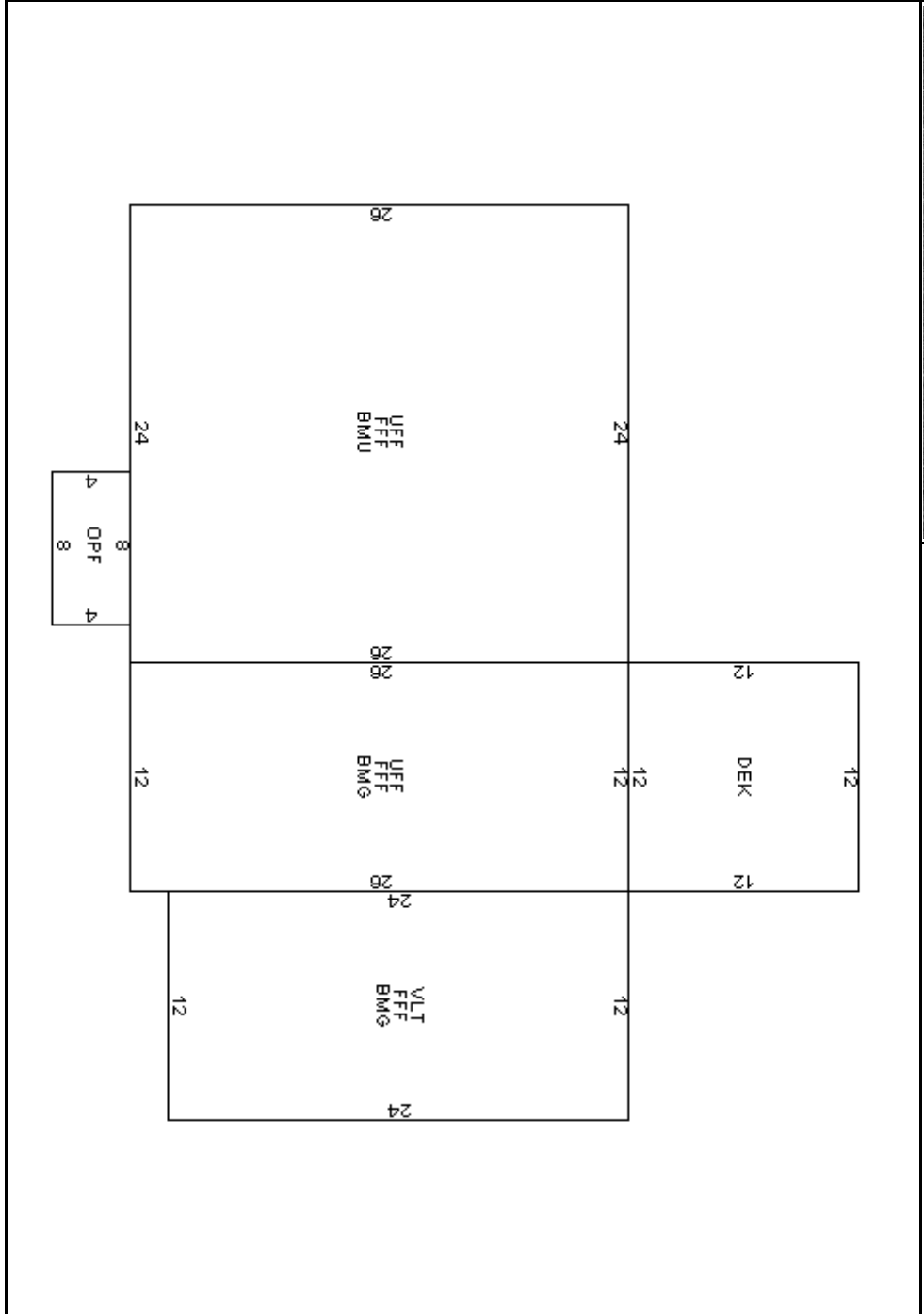
Zone: R/A	Minimum Acreage: 2.00	Minimum Frontage: 200	Site: AVERAGE	Driveway: GRAVEL/DIRT	Road: PAVED									
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
IF RES	2,000 ac	70,000	F	110	100	100	95	90 -- ROLLING	100	65,800	0	N	65,800	
IF RES	0.023 ac	x 2,000	X	100				90 -- ROLLING	100	0	0	N	0	
	2.023 ac									65,800			65,800	

Year	Building	Features	Land
2016	\$ 139,900	\$ 0	\$ 46,900
		Parcel Total: \$ 186,800	
2017	\$ 140,900	\$ 0	\$ 46,900
		Parcel Total: \$ 187,800	
2018	\$ 178,900	\$ 0	\$ 65,800
		Parcel Total: \$ 244,700	



OWNER		TAXABLE DISTRICTS	
RY, SAM O.		District	Percentage
17 HEMLOCK ROAD GREENVILLE, NH 03048			
PERMITS			
Date	Permit ID	Permit Type	Notes
06/12/07	0517	NEW BUILDING	NEW HOME

BUILDING DETAILS	
Model: 2.00 STORY COLONIAL	
Roof: GABLE OR HIP/ASPHALT	
Ext: VINYL SIDING	
Int: DRYWALL	
Floor: CARPET/LINOLEUM OR SIM	
Heat: GAS/EA DUCTED	
Bedrooms: 4	Baths: 2.5
	Fixtures: 8
Extra Kitchens:	Fireplaces:
A/C: No	Generators:
Quality: A1 AVG+10	
Com. Wall:	
Size Adj: 0.9490	Base Rate: RSA 85.00
	Bldg. Rate: 0.9923
	Sq. Foot Cost: \$ 84.35



BUILDING SUB AREA DETAILS		
ID	Description	Area Adj. Effect.
FFF	FST FLR FIN	1224 1.00 1224
UPF	UPPER FLR FIN	936 1.00 936
BMU	BSMNT	624 0.15 94
BMG	BASEMENT	600 0.20 120
VLT	VAULTED	288 0.05 14
OPF	OPEN PORCH	32 0.25 8
DEK	DECK/ENTRANCE	144 0.10 14
GLA:	2,160	3,848 2,410

2018 BASE YEAR BUILDING VALUATION	
Market Cost New:	\$ 203,284
Year Built:	2008
Condition For Age:	AVERAGE
Physical:	12 %
Functional:	
Economic:	
Temporary:	
Total Depreciation:	12 %
Building Value:	\$ 178,900

OWNER INFORMATION		SALES HISTORY				PRICE GRANTOR
MASSON, DONALD		Date	Book	Page	Type	Price Grantor
112 SHADY AVE		07/13/2018	9090	1896	Q1	15,000 DONALDSON, LISA
WESTMINSTER, MA 01473		12/26/2014	8717	2802	U139	1 DONALDSON, STEPHEN A

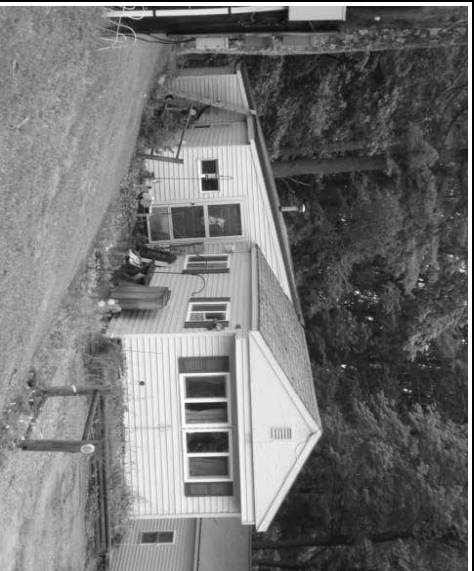
LISTING HISTORY	NOTES
07/30/18 JQVM 03/28/18 ADPR 03/31/17 JRPR 09/07/16 ERVM 06/08/16 INSP 03/17/16 ERPR 03/25/15 JRPR 03/05/14 ERVL	TAN; FKA F-20; ORIG FURNACE; WATER DAMAGE CEILING; 8/11 NOH; NEEDS NEW ROOF; DNP DEK WALKWAY; 3/14 KIT & BTH ORIG; H2O STAINS; SOME FLRNG STAINED SUBFLR W/NO PLANS TO CHANGE; INT AVG; EXT GD; REMOVED 3RD BDRM CLOSET=CHANGED COUNT TO 2; 3/18 APPRS NEW ROOF-REMOVE UC; DNP DEK WALKWAY; 7/18; CORR Y/B PER DEED; 7/18-DRYWL WORKER NO INFO. EXT GD COND., ADJ SKETCH. 7/18-PER MLS APPEARS EXT>INT, CASH SALE, RECK 2019 GD COND.

EXTRA FEATURES VALUATION							MUNICIPAL SOFTWARE BY AVITAR				
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes	Year	Building	Features	Land
SHED-WOOD	96	12 x 8	227	10.00	20	436	T111/ROT	2016	\$ 12,100	\$ 2,600	\$ 0
FROST PARK SITE	1		100	5,000.00	100	5,000		2017	\$ 12,100	\$ 2,300	\$ 0
							5,400	2018	\$ 10,300	\$ 5,400	\$ 0
								Parcel Total: \$ 15,700			

LAND VALUATION											
PARCEL TOTAL TAXABLE VALUE											
PARCEL TOTAL TAXABLE VALUE											
PARCEL TOTAL TAXABLE VALUE											

Zone: C1 Minimum Acreage: 5.00 Minimum Frontage: 200 Site: AVERAGE Driveway: PAVED Road: PAVED
 Land Type: 1F RES Neighborhood: E Cond Ad Valorem SPI R Tax Value Notes

0 ac



PICTURE

OWNER

MASSON, DONALD
 112 SHADY AVE
 WESTMINSTER, MA 01473

TAXABLE DISTRICTS

District	Percentage

BUILDING DETAILS

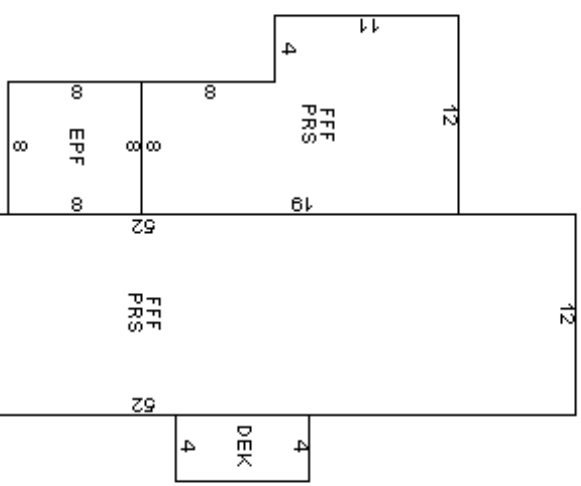
Model: 1 STORY MH
 Roof: GABLE OR HIP/PREFAB METALS
 Ext: VINYL SIDING
 Int: DRYWALL/PLYWOOD PANEL
 Floor: CARPET/MIN PLYWD
 Heat: OIL/FA DUCTED
 Bedrooms: 2 Baths: 1.0 Fixtures: 3
 Extra Kitchens: Fireplaces:
 A/C: No Generators:
 Quality: B1 AVG-10
 Com. Wall:
 Size Adj: 1.0628 Base Rate: MHS 60.00
 Bldg. Rate: 0.8991
 Sq. Foot Cost: \$ 53.95

PERMITS

Date	Permit ID	Permit Type	Notes

BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
PRS	PIER	820	-0.05	-41
FFF	FST FLR FIN	820	1.00	820
DEK	DECK/ENTRANCE	32	0.10	3
EPF	ENCLOSED	64	0.70	45
GLA:	820	1,736		827



2018 BASE YEAR BUILDING VALUATION

Market Cost New: \$ 44,617
 Year Built: 1970
 Condition For Age: AVERAGE 77 %
 Physical:
 Functional:
 Economic:
 Temporary:
 Total Depreciation: 77 %
 Building Value: \$ 10,300

OWNER INFORMATION

DUARTE SR, MARK G.

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
04/14/2017	8959	2512	Q1	30,000	SOUHEGAN VALLEY COMM
07/22/2016	8878	1552	U136	1	COOK TANYA
05/11/2007	7846	1981	Q1	34,933	POULLIOT, JULIE C

602 FITCHBURG ROAD LOT #24
GREENVILLE, NH 03048

NOTES

GRN: FKA F-24; 2X4 CONST; 9/16 NOH; SOME SKIRTING REMOVED. EST NEW FURN=OIL TO GAS; ORIG CRANKOUT WINDOWS; 6/18; NOH; DNPV VINYL SIDING ON EPF; EXT=GD FOR AGE;

LISTING HISTORY

06/19/18	MSVM	VER SALE
09/07/16	ERVVM	
06/08/16	INSP	MARKED FOR INSPECTION
01/06/10	ERPR	
05/21/09	ERVVM	
01/15/08	KMPM	
09/13/04	AGRM	

EXTRA FEATURES VALUATION

Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes
SHED-WOOD	96	12 x 8	227	10.00	60	1,308	GRN/NOVELTY
FROST PARK SITE	1		100	5,000.00	100	5,000	
						6,300	

MUNICIPAL SOFTWARE BY AVITAR

Greenville Assessing Office
46 Main Street, PO Box 343
Greenville, NH 03048

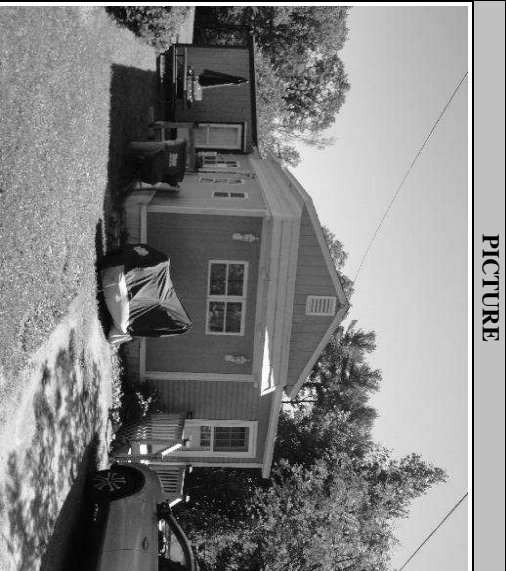
Year	Building	Features	Land
2016	\$ 13,500	\$ 2,900	\$ 0
Parcel Total: \$ 16,400			
2017	\$ 13,500	\$ 2,900	\$ 0
Parcel Total: \$ 16,400			
2018	\$ 23,000	\$ 6,300	\$ 0
Parcel Total: \$ 29,300			

LAND VALUATION

Zone: C1 Minimum Acreage: 5.00 Minimum Frontage: 200
Land Type 1F RES Neighborhood: E

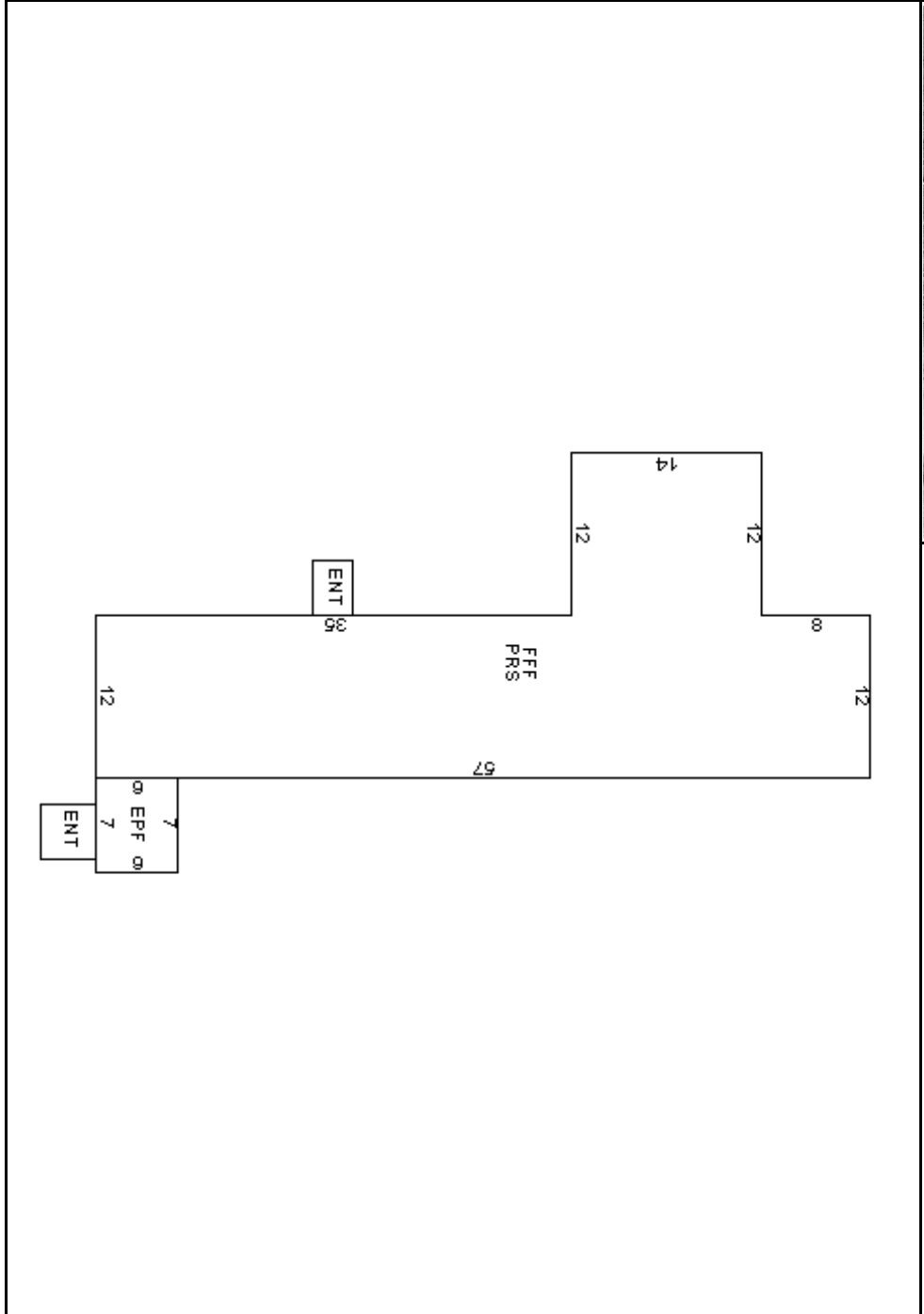
Site: Driveway: Road:
Cond Ad Valorem SPI R Tax Value Notes

0 ac



OWNER		TAXABLE DISTRICTS	
DUARTE SR, MARK G.		District	Percentage
602 FITCHBURG ROAD LOT #24 GREENVILLE, NH 03048			
PERMITS			
Date	Permit ID	Permit Type	Notes
01/09/07	2165	ALTERATION	ADDING DECK

BUILDING DETAILS	
Model: 1 STORY MH/ADDS	Roof: GABLE OR HIP/ASPHALT
Ext: PREFIN METAL/PREFAB WD PNL/T11	Int: WALL BOARD
Floor: CARPET/LINOLEUM OR SIM	Heat: GAS/EA DUCTED
Bedrooms: 2	Baths: 1.0
Extra Kitchens:	Fixtures:
A/C: No	Fireplaces:
Quality: B1 AVG-10	Generators:
Com. Wall:	
Size Adj: 1.0567	Base Rate: MHS 60.00
	Bldg. Rate: 0.8274
	Sq. Foot Cost: \$ 49.64



BUILDING SUB AREA DETAILS		
ID	Description	Area Adj. Effect.
EPF	ENCLOSED	42 0.70 29
ENT	ENTRY WAY	28 0.10 3
FFF	FST FLR FIN	852 1.00 852
PRS	PIER	852 -0.05 -43
GLA:	852	1,774 841

2018 BASE YEAR BUILDING VALUATION	
Market Cost New:	\$ 41,747
Year Built:	1970
Condition For Age:	VERY GOOD 45 %
Physical:	
Functional:	
Economic:	
Temporary:	
Total Depreciation:	45 %
Building Value:	\$ 23,000

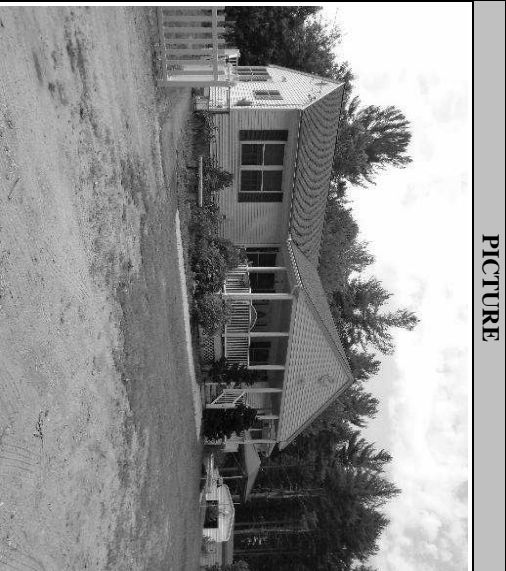
OWNER INFORMATION		SALES HISTORY			PRICE GRANTOR	
Date	Book	Page	Type	Price Grantor		
09/20/2017	9008	2629	Q1	229,000 COMBS, WILLIAM C		

LISTING HISTORY		NOTES	
07/11/18	JQVL	WHT: 1/06: 2-LOT SUB; WOB: 9/16 NOH: GAR=ENCLOSED MTL CARPPOK	
09/08/16	ERVVM	W/GAR DOOR, DIRT FLR/QUAL=COND; 7/18 5 STO CLOSETS IN	
06/08/16	INSP	BMT-NV-DNPU; CANVAS GAR NY; CORR ROOF; WOB W/FRENCH DOORS,	
08/29/11	ERVVM	PARTIALLY ABV GRADE; LAM CTOPS W/ISLAND; OVERALL GD COND; 3%	
08/11/11	INSP	TOWARD CLOSING; 7/18- PER MLS 3 DOM & SOLD \$4K OVER LP.	
04/15/08	DLPL		

EXTRA FEATURES VALUATION										MUNICIPAL SOFTWARE BY AVITAR		
Feature Type	Units	Length	Width	Size Adj	Rate	Cond	Market Value	Notes	Year	Building	Features	Land
SHED-WOOD	120	12 x 10		193	10.00	50	1,158	BACKYARD/SAPHSE	2016	\$ 123,400	\$ 0	\$ 53,100
PATIO	64	8 x 8		310	7.00	50	694	RT OF OPF	2017	\$ 123,400	\$ 4,500	\$ 53,100
SHED-WOOD	80	10 x 8		260	10.00	20	416	VINYL/BACKYARD				
GARAGE-1 STY	540	30 x 18		90	30.00	25	3,645	NO SLB/LW=Q/MTL				
							5,900					

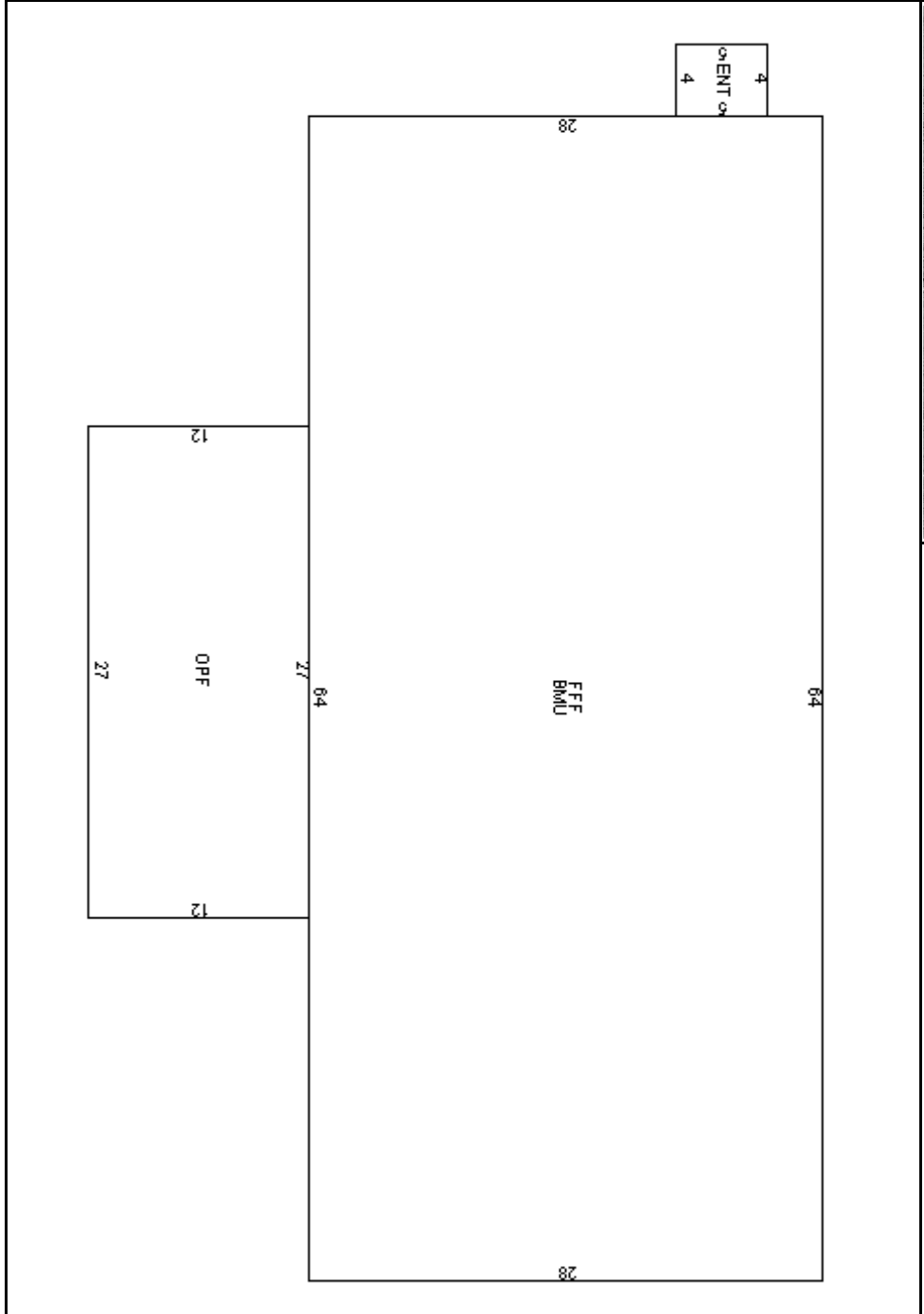
LAND VALUATION												
Zone: R/A	Minimum Acreage: 2.00	Minimum Frontage: 200	Site: AVERAGE	Driveway: GRAVEL/DIRT	Road: PAVED							
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R Tax Value Notes
IF RES	2,000 ac	70,000	F	110	100	100	95	95--MILD	100	69,500	0	N 69,500
IF RES	0.774 ac	x 2,000	X	100				95--MILD	100	1,500	0	N 1,500
										2.774 ac		71,000

MUNICIPAL SOFTWARE BY AVITAR												
Year	Building	Features	Land									
2016	\$ 123,400	\$ 0	\$ 53,100									
2017	\$ 123,400	\$ 4,500	\$ 53,100									
2018	\$ 158,900	\$ 5,900	\$ 71,000									
Parcel Total: \$ 235,800												



OWNER		TAXABLE DISTRICTS	
TENNEY, SCOTT P. TENNEY, JENNIFER P. 87 MERRIAM HILL ROAD GREENVILLE, NH 03048		District	Percentage
PERMITS		Date	Permit ID
		Permit Type	Notes

BUILDING DETAILS	
Model: 1 STORY RANCH	Roof: GABLE OR HIP/ASPHALT
Ext: VINYL SIDING	Int: DRYWALL
Floor: CARPET/LINOLEUM OR SIM	Heat: OIL/FA DUCTED
Bedrooms: 3	Baths: 2.0
Extra Kitchens:	Fixtures: 6
A/C: Yes 100.00 %	Fireplaces:
Quality: A0 AVG	Generators:
Com. Wall:	
Size Adj: 0.9799	Base Rate: RSA 85.00
	Bldg. Rate: 0.9799
	Sq. Foot Cost: \$ 83.29



BUILDING SUB AREA DETAILS			
ID	Description	Area	Adj. Effect.
FFF	FST FLR FIN	1792	1.00 1792
BMU	BSMNT	1792	0.15 269
ENT	ENTRY WAY	20	0.10 2
OPF	OPEN PORCH	324	0.25 81
GLA: 1,792		3,928	2,144

2018 BASE YEAR BUILDING VALUATION	
Market Cost New:	\$ 178,574
Year Built:	2006
Condition For Age:	GOOD
Physical:	11 %
Functional:	
Economic:	
Temporary:	
Total Depreciation:	11 %
Building Value:	\$ 158,900

OWNER INFORMATION		SALES HISTORY				PRICE GRANTOR
SMITH, CHRISTINA		Date	Book	Page	Type	Price Grantor
75 MAIN STREET		06/05/2017	8972	1905	Q1	101,000 VAN SICKLEN-LANG, JAMES
GREENVILLE, NH 03048		05/14/2015	8751	0507	Q1	90,000 DOVICO, JAMES P

LISTING HISTORY		NOTES
10/26/17	JDVM	YELLOW: 1/12 NOH; SHARED ACC W/3C; 3D; SIDING PR COND IN AREAS.
01/03/17	INSP	PRNT OPF(S) ROT;10/17 SPOKE W/TENANT; LNTO TO SHED;
01/09/12	ERVVM	
01/04/12	INSP	MARKED FOR INSPECTION
04/29/08	CMUM	
08/25/04	AGRL	

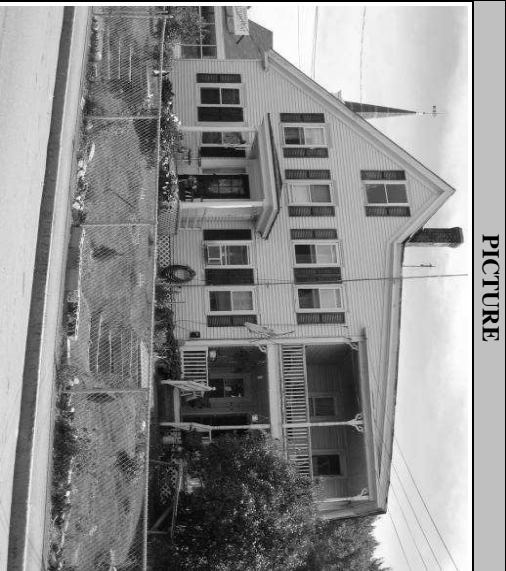
EXTRA FEATURES VALUATION							MUNICIPAL SOFTWARE BY AVITAR			
Feature Type	Units	Length	Width	Size Adj	Rate	Cond	Market Value	Notes		
SHED-WOOD	112	16 x 7		203	10,000	50	1,137	ATT 10X16 HSE		
							1,100			

PARCEL TOTAL TAXABLE VALUE			
Year	Building	Features	Land
2016	\$ 74,800	\$ 500	\$ 36,500
		Parcel Total:	\$ 111,800
2017	\$ 74,800	\$ 500	\$ 36,500
		Parcel Total:	\$ 111,800
2018	\$ 62,400	\$ 1,100	\$ 41,100
		Parcel Total:	\$ 104,600

LAND VALUATION

Zone:	DTWN W/S	Minimum Acreage:	1.00	Minimum Frontage:	35	Site:	AVERAGE	Driveway:	GRAVEL/DIRT	Road:	PAVED
Land Type	2F RES	Units	0.170 ac	Base Rate	45,571 E	NC Adj	100	Site	100	Road	100
			0.170 ac			DWay	95	Topography	95--MILD	Cond	100
						Ad Valorem	41,100	SPI	0 N	Tax Value	41,100
						Notes					41,100

MUNICIPAL SOFTWARE BY AVITAR											
GREENVILLE Assessing Office											
46 Main Street, PO Box 343											
Greenville, NH 03048											



PICTURE

OWNER

SMITH, CHRISTINA
75 MAIN STREET
GREENVILLE, NH 03048

TAXABLE DISTRICTS

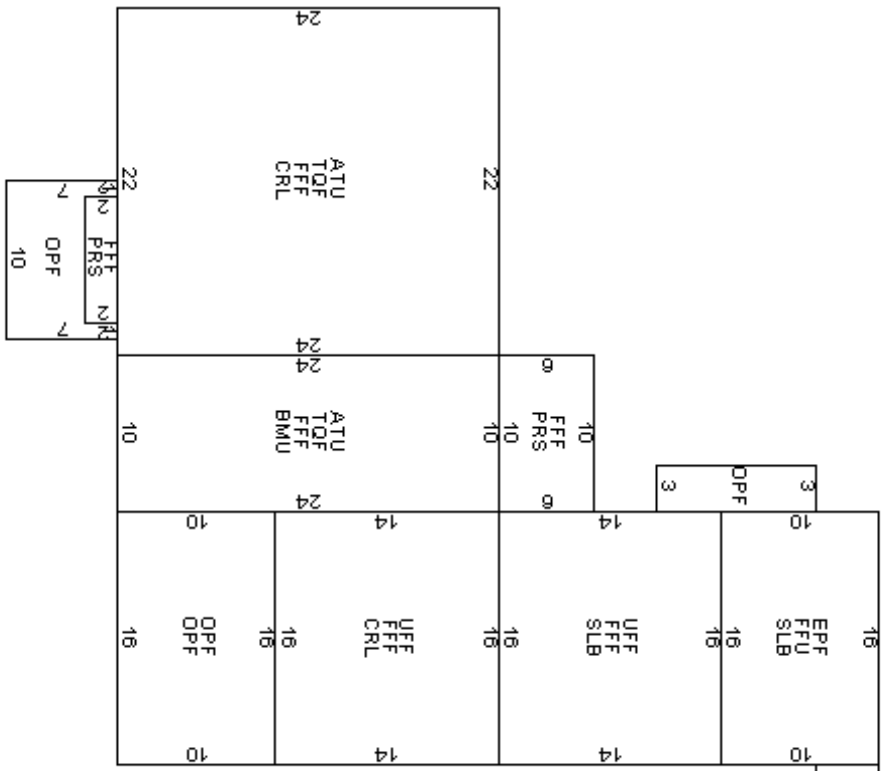
District Percentage

BUILDING DETAILS

Model: 1.75 STORY CONVENTNL
Roof: GABLE OR HIP/ASPHALT
Ext: ALUM SIDING
Int: PLASTERED
Floor: LINOLEUM OR SIM/PINE/SOFT WD
Heat: OIL/HOT WATER
Bedrooms: 5 Baths: 2.0 Fixtures:
Extra Kitchens: 1 Fireplaces:
A/C: No Generators:
Quality: A1 AVG+10
Com. Wall:
Size Adj: 0.9174 Base Rate: RMF 66.00
Bldg. Rate: 0.9791
Sq. Foot Cost: \$ 64.62

PERMITS

Date	Permit ID	Permit Type	Notes



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
OPF	OPEN PORCH	420	0.25	105
FFF	FST FLR FIN	1292	1.00	1292
PRS	PIER	76	-0.05	-4
ATU	ATTIC	768	0.10	77
TQF	3/4 STRY FIN	768	0.75	576
CRL	CRAWL SPACE	752	0.05	38
BMU	BSMNT	240	0.15	36
UFF	UPPER FLR FIN	448	1.00	448
SLB	SLAB	384	0.00	0
EPF	ENCLOSED	160	0.70	112
FFU	FST FLR UNFIN	160	0.50	80
GLA:	2,316	5,468		2,760

2018 BASE YEAR BUILDING VALUATION

Market Cost New: \$ 178,351
Year Built: 1880
Condition For Age: GOOD 35 %
Physical: MF 30 %
Functional: MF 30 %
Economic: MF 30 %
Temporary:
Total Depreciation: 65 %
Building Value: \$ 62,400

OWNER INFORMATION		SALES HISTORY			PICTURE	
SEYMOUR, JASON FLOYD SEYMOUR, KATHRYN ANN 417 LONESOME STAR TRAIL HASLET, TX 76052		Date	Book	Page	Type	Price Grantor
		08/16/2018	7100	2044	Q1	225,000 TRIDAM ENERGY, LLC
		06/06/2014	8665	1596	U120	267,000 AQUAMILL PROPERTIES, L
		11/19/2012	8495	0278	U181	175,000 GREENWOOD TRUST,
		09/01/2008	2893	420	U181	1 GREENWOOD TRUST,
LISTING HISTORY		NOTES				
07/11/18	JQVE	BRICK: WELL/SEPTIC; APPRX 380 WF ON SOUHEGAN RIVER; DAM ATT TO				
01/03/17	INSP	BLDG:UTIL (HYDRO) ON MAP 5-34 UTIL;ROW THRU LOT TO 5-35;11/12 SALE				
08/29/14	M5VL	FOR \$175,000 INCL 5-34 UTIL, 5-132-2-6-51 & SM HYDRO IN NEW				
01/09/12	ERVVM	IPSWICH;8/14 CORR INT INFO;BLDG VAC AT THIS TIME: BTHS=1 W/2 & 1				
01/04/12	INSP	W/5 FIX ON FFF ONLY=BELOW AVE; UFF & FFF MOSTLY OPEN W/12' TO				
08/28/08	M5HN	135" CEIL;FFF & RBF INCL SOME OFFICE SPACE; KITCHENS IN FFF & UFF;				
04/25/06	ETPM	OWNER STATES AC NEEDS WORK: FPU/RBU=HYDRO;DNP 8X42 CONC AT				
10/21/04	ETHC	END OF BLDG;INT=GD COND;8;18;4-SALE AP=\$225,000				

EXTRA FEATURES VALUATION								
Feature Type	Units	Length	Width	Size Adj	Rate	Cond	Market Value	Notes
ELEVATOR	1				100	35,000.00	25	8,750 3 STRY/ELEC
PAVING	5,920	40 x 148			63	3.25	25	3,030 EST/SHAPE
LOADING DOCKS	12	12 x 1			400	35.00	100	1,680 ATT TO GAR
							13,500	

LAND VALUATION														
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
COM/IND	1,000	68,000	E	100	100	100	100	95--MILD	120	77,500	0	N	77,500	USE/ROW
COM/IND	0,600	x 2,000	X	100				90--ROLLING	120	1,300	0	N	1,300	USE
COM/IND	1,000	wf	x 25,000	X	100				0	0	0	N	0	WF
											1,600 ac		78,800	

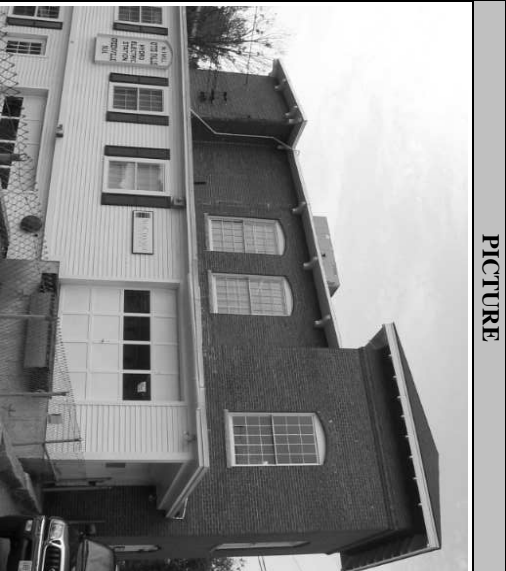
Zone: DTWN W/S Minimum Acreage: 1.00 Minimum Frontage: 35 Site: AVERAGE Driveway: PAVED Road: PAVED

Year	Building	Features	Land
2016	\$ 119,300		\$ 58,300
			Parcel Total: \$ 191,100
2017	\$ 119,300		\$ 58,300
			Parcel Total: \$ 191,100
2018	\$ 115,700		\$ 78,800
			Parcel Total: \$ 208,000

MUNICIPAL SOFTWARE BY AVTAR

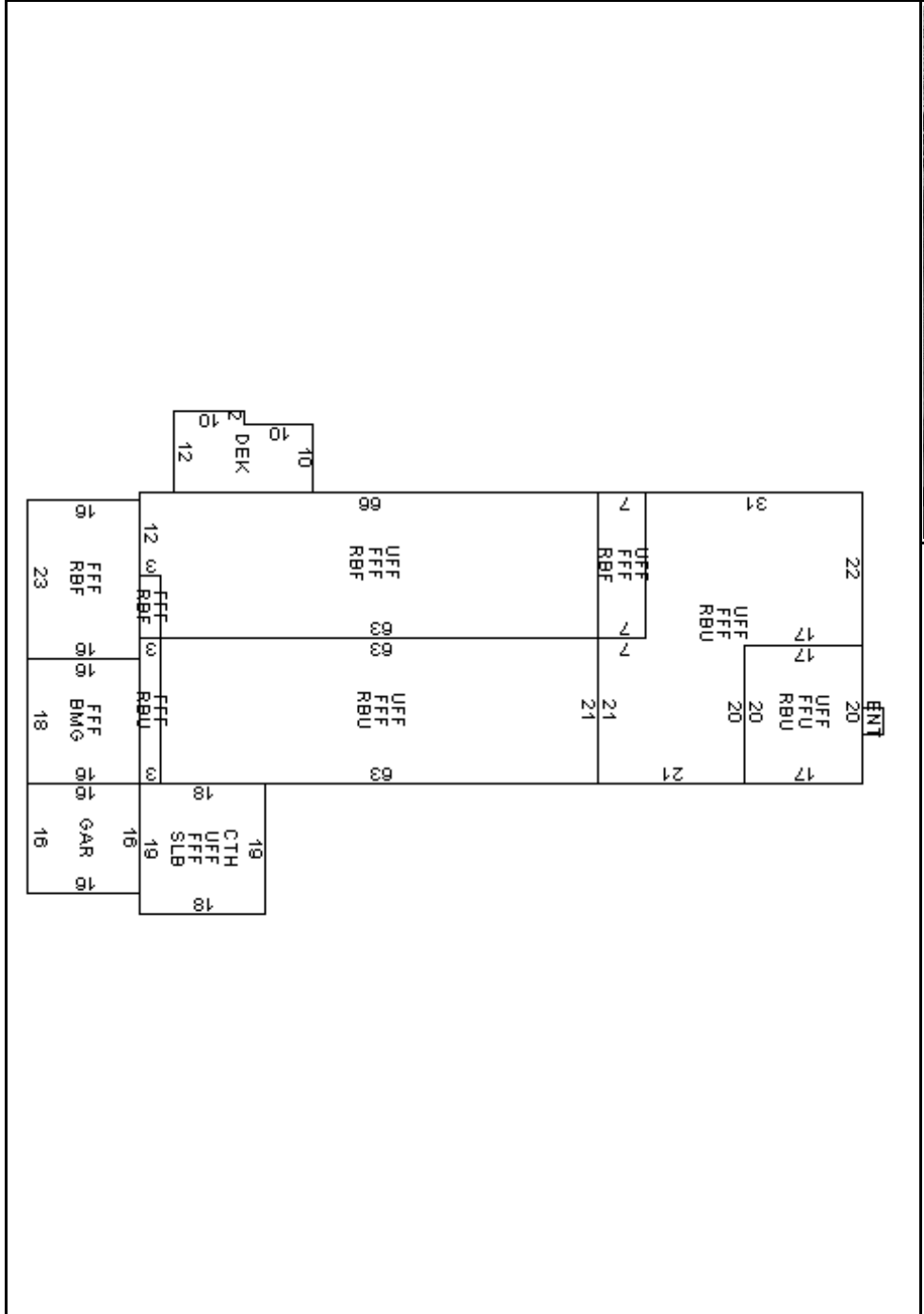
Greenville Assessing Office
46 Main Street, PO Box 343
Greenville, NH 03048

PARCEL TOTAL TAXABLE VALUE



OWNER			TAXABLE DISTRICTS	
SEYMOUR, JASON FLOYD SEYMOUR, KATHRYN ANN 417 LONESOME STAR TRAIL HASLET, TX 76052			District	Percentage
PERMITS				
Date	Permit ID	Permit Type	Notes	
09/22/06	2211	NEW BUILDING	NEW LAB	

BUILDING DETAILS	
Model: 2.00 STORY OFFICE	Roof: FLAT/TAR/GRAVEL
Ext: BR ON MASONRY	Int: DRYWALL/AVE FOR USE
Floor: CARPET/HARDWOOD	Heat: GAS/EA DUCTED
Bedrooms: Baths: BELOW AVG	Extra Kitchens: Fireplaces:
A/C: Yes 100.00 %	Generators:
Quality: A0 AVG	Com. Wall:
Size Adj: 0.8281	Base Rate: CMA 41.00
	Bldg. Rate: 0.8034
	Sq. Foot Cost: \$ 32.94



ID	Description	Area	Adj.	Effect.
FFU	FST FLR UNFIN	340	0.50	170
GAR	GARAGE	256	0.45	115
DEK	DECK/ENTRANCE	220	0.10	22
SLB	SLAB	342	0.00	0
RBU	RAISED BSMNT	2835	0.25	709
FFF	FST FLR FIN	5026	1.00	5026
RBF	RAISED BSMNT	1901	0.50	951
BMG	BASEMENT	288	0.20	58
ENT	ENTRY WAY	12	0.10	1
UFF	UPPER FLR FIN	4620	1.00	4620
CTH	CATHEDRAL	342	0.10	34
GLA: 9,646		16,182		11,706

2018 BASE YEAR BUILDING VALUATION	
Market Cost New:	\$ 385,596
Year Built:	1800
Condition For Age:	GOOD
Physical:	45 %
Functional:	15 %
Economic:	HYDRO
Temporary:	10 %
Total Depreciation:	70 %
Building Value:	\$ 115,700

OWNER INFORMATION	SALES HISTORY			PICTURE	
TAYLOR, DEBRA A. 11 TEMPLE STREET GREENVILLE, NH 03048	Date	Book	Page	Type	Price Grantor
	03/30/2018	9060	1122	Q1	112,800 REARDON, DOUGLAS A

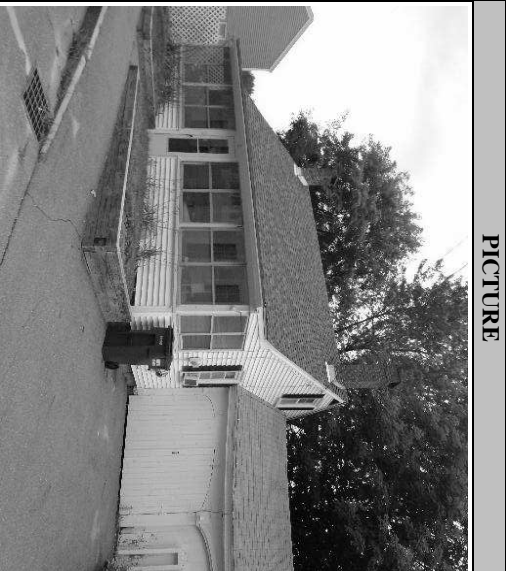
LISTING HISTORY	NOTES
07/11/18 JQVE 10/31/17 ERVM 01/03/17 INSP 04/14/09 ERVM 03/17/09 INSP 08/16/04 DSRL	WHITE: WATER/SEWER: SEASONAL WETNESS IN BMU; HSE CONNECTED TO NEIGHBOR VIA GAR; WALKOUT BSMT; WALLS BOW OUT IN REAR; 10/17 NOH; 4 SALE AP \$112,500; CHANGE 1 STRY TO 1.5; 7/18 VINYL DBL HUNG WINDOWS; APPRS NEW ASPH ROOFING; VINYL SIDING IS NEWER; BRICK CHIMNEY NEEDS TO BE REPOINTED; EXT=BRICK @ REAR BSMT; REAR DORMER 18' WIDE= CORR SKETCH; 7/18- PER M.L.S. \$6,800 SELLER CONTRIBUTION TOWARD CLOSING, 158 DOM, LOW CEILING 2ND FLR.

EXTRA FEATURES VALUATION

Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes
MUNICIPAL SOFTWARE BY AVITAR							
Greenville Assessing Office 46 Main Street, PO Box 343 Greenville, NH 03048							
PARCEL TOTAL TAXABLE VALUE							
Year	Building	Features	Land				
2016	\$ 69,900		\$ 0	Parcel Total: \$ 96,300			
2017	\$ 69,900		\$ 0	Parcel Total: \$ 96,300			
2018	\$ 85,300		\$ 0	Parcel Total: \$ 114,200			

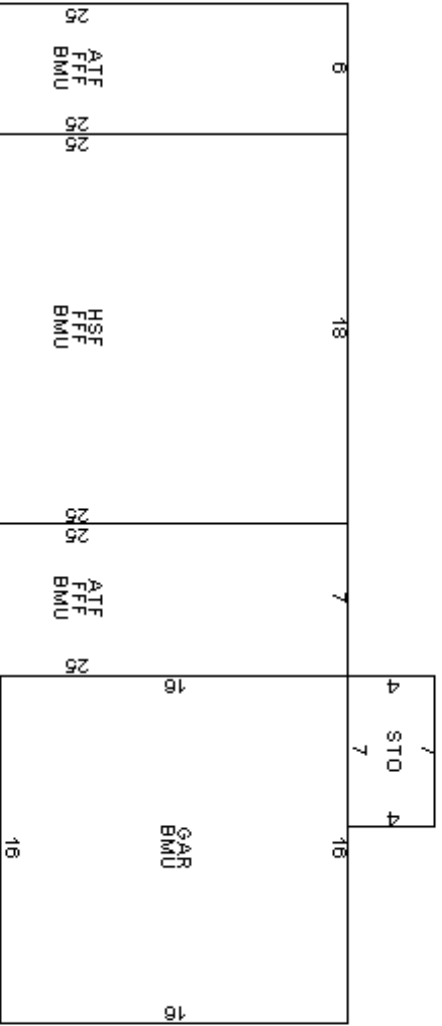
LAND VALUATION

Zone:	DTWN W/S	Minimum Acreage:	1.00	Minimum Frontage:	35	Site:	AVERAGE	Driveway:	PAVED	Road:	PAVED														
Land Type	IF RES	Units	0.090 ac	Base Rate	32,142 E	NC Adj	100	Site	100	Road	100	DWay	100	Topography	90--	ROLLING	Cond	100	Ad Valorem	28,900	SPI R	0 N	Tax Value	28,900	Notes
			0.090 ac																	28,900			28,900		



OWNER		TAXABLE DISTRICTS	
TAYLOR, DEBRA A. 11 TEMPLE STREET GREENVILLE, NH 03048		District	Percentage
PERMITS			
Date	Permit ID	Permit Type	Notes

BUILDING DETAILS	
Model: 1.5 STORY CAPE	Roof: GABLE OR HIP/ASPHALT
Ext: VINYL SIDING	Int: DRYWALL/PLASTERED
Floor: CARPET/PINE/SOFT WD	Heat: OIL/HOT WATER
Bedrooms: 3	Baths: 1.0
Extra Kitchens:	Fireplaces:
A/C: No	Generators:
Quality: A0 AVVG	
Com. Wall:	
Size Adj: 1.1032	Base Rate: RSA 85.00
	Bldg. Rate: 1.0376
	Sq. Foot Cost: \$ 88.19



ID	Description	Area	Adj.	Effect.
EPF	ENCLOSED	186	0.70	130
ATF	ATTIC FINISHED	325	0.25	81
FRF	FST FLR FIN	775	1.00	775
BMU	BSMNT	1031	0.15	155
STO	STORAGE AREA	28	0.25	7
GAR	GARAGE	256	0.45	115
HSF	1/2 STRY FIN	450	0.50	225
GLA:	1,081	3,051		1,488

2018 BASE YEAR BUILDING VALUATION	
Market Cost New:	\$ 131,227
Year Built:	1880
Condition For Age:	GOOD
Physical:	35 %
Functional:	
Economic:	
Temporary:	
Total Depreciation:	35 %
Building Value:	\$ 85,300

OWNER INFORMATION		SALES HISTORY				PRICE GRANTOR
WARD, CHRISTA		Date	Book	Page	Type	
PO BOX 195		10/11/2017	9015	1244	Q1	162,000 WASHBURN, RYAN M
GREENVILLE, NH 03048		06/12/2006	7689	0999	U138	105,000 WASHBURN, MICHAEL & KA

LISTING HISTORY		NOTES	
10/31/17	ERVVM	GRAY; WATER/SEWER: 1/12 DNV(D) BDRM OR BSMT; EST GAR/BMU MEAS;	
01/03/17	INSP	PU FPL; 10/17 DNV1 PER HO; NEW KITCH FLRS 2017; PU PATIO, DEK &	
01/10/12	ERVVL	OUTDOOR LRG FPL;	
01/04/12	INSP		
08/31/07	DLUM		
08/19/04	DSRM		

EXTRA FEATURES VALUATION							MUNICIPAL SOFTWARE BY AVITAR				
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes	Year	Building	Features	Land
FIREPLACE 1-CUST	1			5,000.00	100	5,000		2016	\$ 102,300	\$ 3,000	\$ 40,800
FIREPLACE 1-STAND	1			3,000.00	100	3,000	OUTDOOR BY PATIO	2017	\$ 102,300	\$ 3,000	\$ 40,800
							8,000				
							PARCEL TOTAL TAXABLE VALUE				
							2018	\$ 131,500	\$ 8,000	\$ 46,300	Parcel Total: \$ 185,800

LAND VALUATION											
Zone: DTWN W/S Minimum Acreage: 1.00 Minimum Frontage: 35											
Land Type: IF RES Units: 0.280 ac Base Rate: 48,714 E NC Adj: 100 Site: 100 Road: 100 DWay: 100 Topography: 95--MILLD Cond: 100 Ad Valorem SPI: 0 N Tax Value Notes: 46,300											
Site: AVERAGE Driveway: PAVED Road: PAVED											

MUNICIPAL SOFTWARE BY AVITAR											
Greenville Assessing Office											
46 Main Street, PO Box 343											
Greenville, NH 03048											
PARCEL TOTAL TAXABLE VALUE											
2016 \$ 102,300 \$ 3,000 \$ 40,800 Parcel Total: \$ 146,100											
2017 \$ 102,300 \$ 3,000 \$ 40,800 Parcel Total: \$ 146,100											
2018 \$ 131,500 \$ 8,000 \$ 46,300 Parcel Total: \$ 185,800											



PICTURE

OWNER

WARD, CHRISTA
 PO BOX 195
 GREENVILLE, NH 03048

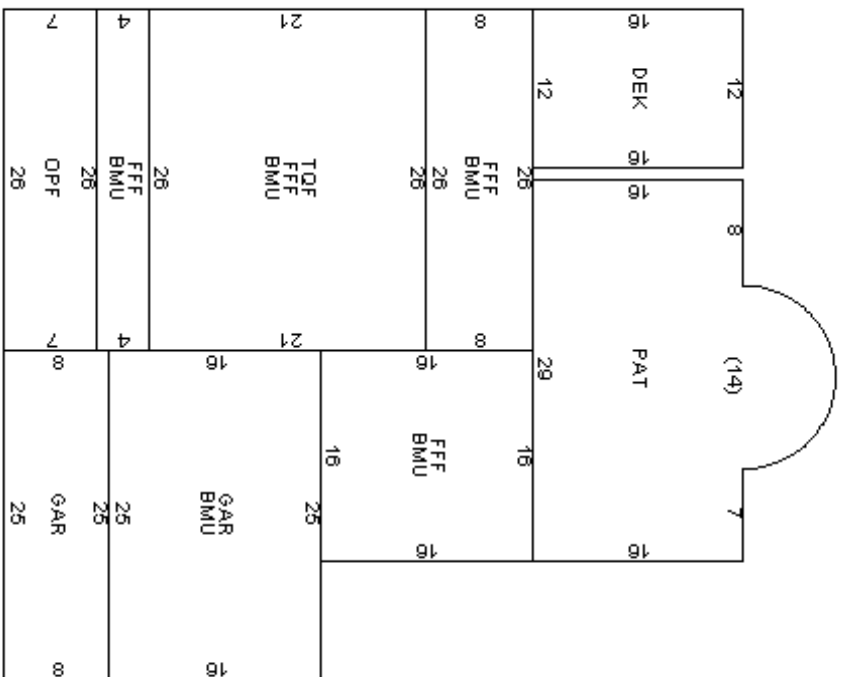
TAXABLE DISTRICTS

District	Percentage

BUILDING DETAILS

Model: 1.75 STORY CAPE
 Roof: GABLE OR HIP/ASPHALT
 Ext: CEDAR/REDWD
 Int: DRYWALL
 Floor: CARPET/HARDWOOD
 Heat: OIL/HOT WATER
 Bedrooms: 3 Baths: 1.5 Fixtures: 5
 Extra Kitchens: Fireplaces:
 A/C: No Generators:
 Quality: A0 AVVG
 Com. Wall:
 Size Adj: 0.9804 Base Rate: RSA 85.00
 Bldg. Rate: 0.9512
 Sq. Foot Cost: \$ 80.85

Date	Permit ID	Permit Type	Notes



FRONTAGE

BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
FFF	FST FLR FIN	1114	1.00	1114
BMU	BSMNT	1514	0.15	227
TOF	3/4 STRY FIN	546	0.75	410
GAR	GARAGE	600	0.45	270
DEK	DECK/ENTRANCE	192	0.10	19
PAT	PATIO	541	0.10	54
OPF	OPEN PORCH	182	0.25	46
GLA:	1,524	4,689		2,140

2018 BASE YEAR BUILDING VALUATION

Market Cost New: \$ 173,019
 Year Built: 1950
 Condition For Age: GOOD 24 %
 Physical:
 Functional:
 Economic:
 Temporary:
 Total Depreciation: 24 %
 Building Value: \$ 131,500

OWNER INFORMATION

LOCKLEY, COREY S.
 LOCKLEY, ANGELA G.
 6 DUNSTER HILL ROAD
 GREENVILLE, NH 03048

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
04/10/2018	9062	2788	Q1	128,000	MACK, DANIEL
07/30/2007	7880	2464	Q1	167,000	MINOR, FREDERICK A
06/13/2003	6957	2904	U114	85,000	SPEN INC

NOTES

07/11/18 JQVM
 11/02/17 ERVM
 01/03/17 INSP
 01/10/12 ERVM
 01/04/12 INSP
 01/07/08 DLVM
 08/26/04 ETRL

TAN; WATER/SEWER: NEW DRYWALL, KIT, BATH, ELEC, PLUMB; H2O IN BSM; EST NC TO INT; 11/17 NOH; 4-SALE AP \$149,000; PU SHED; 7/18 ROLLING TOPO PER REAR & ADJ EPF DIMENSION; HAS NEWER ARCH ASPH ROOFING; PER M.L.S PAINTED BLUE PINE FLRS UPSTAIRS, OAK CABINETS W FORMICA AT KIT, 356 DOM.

EXTRA FEATURES VALUATION

Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes
SHED-WOOD	96	8 x 12	227	10,00	80	1,743	1,700

MUNICIPAL SOFTWARE BY AVITAR

Greenville Assessing Office
 46 Main Street, PO Box 343
 Greenville, NH 03048

Year	Building	Features	Land
2016	\$ 69,200	\$ 0	\$ 39,800
Parcel Total:			\$ 109,000
2017	\$ 69,200	\$ 0	\$ 39,800
Parcel Total:			\$ 109,000
2018	\$ 82,900	\$ 1,700	\$ 42,900
Parcel Total:			\$ 127,500

LAND VALUATION

Zone: DTWN W/S Minimum Acreage: 1.00 Minimum Frontage: 35 Site: AVERAGE Driveway: GRAVEL/DIRT Road: PAVED
 Land Type Units Base Rate NC Adj Site Road DWay Topography Cond Ad Valorem SPI R Tax Value Notes
 IF RES 0.330 ac 50,142 E 100 100 95 90--ROLLING 100 42,900 0 N 42,900
0.330 ac 42,900



OWNER LOCKLEY, COREY S.
LOCKLEY, ANGELA G.
6 DUNSTER HILL ROAD
GREENVILLE, NH 03048

TAXABLE DISTRICTS

District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes

BUILDING DETAILS

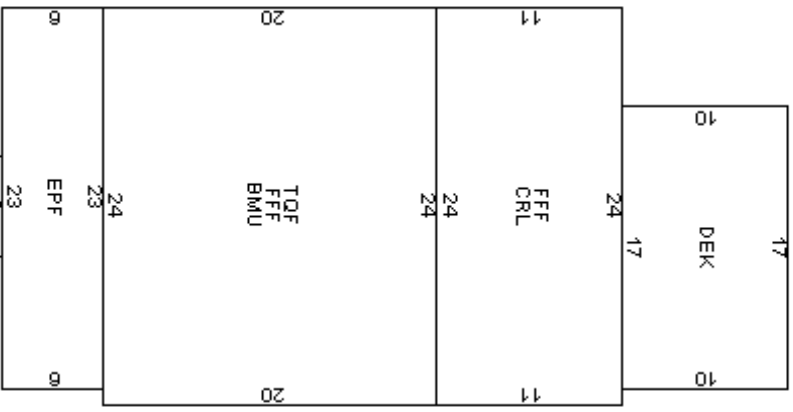
Model: 1.75 STORY CAPE
 Roof: GABLE OR HIP/ASPHALT
 Ext: VINYL SIDING
 Int: DRYWALL
 Floor: CARPET/PINE/SOFT WD
 Heat: OIL/FA DUCTED
 Bedrooms: 3 Baths: 1.0 Fixtures:
 Extra Kitchens: Fireplaces:
 A/C: No Generators:
 Quality: A0 AVG
 Com. Wall:
 Size Adj: 1.1577 Base Rate: RSA 85.00
 Bldg. Rate: 1.0778
 Sq. Foot Cost: \$ 91.61

BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
FFF	FST FLR FIN	744	1.00	744
CRL	CRAWL SPACE	264	0.05	13
TOF	3/4 STRY FIN	480	0.75	360
BMU	BSMNT	480	0.15	72
OPF	OPEN PORCH	30	0.25	8
EPF	ENCLOSED	138	0.70	97
DEK	DECK/ENTRANCE	170	0.10	17
GLA:	1,104	2,306		1,311

2018 BASE YEAR BUILDING VALUATION

Market Cost New:	\$ 120,101
Year Built:	1920
Condition For Age:	GOOD 30 %
Physical:	
Functional:	BSMT 1 %
Economic:	
Temporary:	
Total Depreciation:	31 %
Building Value:	\$ 82,900



OWNER INFORMATION		SALES HISTORY			PICTURE	
PORTER, PATRICK D. PO BOX 56 GREENVILLE, NH 03048		Date	Book	Page	Price	Grantor
		09/18/2017	9003	0789	Q1	129,000 HAMBLEN, JASON S

LISTING HISTORY	NOTES
11/02/17 ERVL 01/03/17 INSP 01/10/12 ERVL 01/04/12 INSP 08/31/07 DLUM 08/17/04 DSRL	WHITE: WATER/SEWER; LINO IN KIT; FPLS GONE; GAS PIPE RUNNING THRU BOTH; BACK OF LOT ABUTS VERY STEEP DROP; 1/12 NO RECENT UPDATES; BSMT 1/2 DIRT; HSF MEAS 13;11/17 NC BEFORE OR AFTER SALE; K&B EST EARLY 2000; NC; 7/18- PER MLS \$5K TOWARD CLOSING; RECENT INT PAINT, WINDOWS, SIDING & ROOFING.

EXTRA FEATURES VALUATION							MUNICIPAL SOFTWARE BY AVITAR					
Feature Type	Units	Length	Width	Size Adj	Rate	Cond	Market Value	Notes	Year	Building	Features	Land
BARN-1STRY/LOFT/BSMT	480	20	x	24	93	24.00	40	4,285 ROT	2016	\$ 72,300	\$ 3,800	\$ 32,300
									2017	\$ 72,300	\$ 3,800	\$ 32,300
									2018	\$ 85,900	\$ 4,300	\$ 36,300
									Parcel Total: \$ 126,500			

LAND VALUATION														
Zone: DTWN W/S						Minimum Acreage: 1.00			Minimum Frontage: 35			Site: AVERAGE		
Land Type		Units	Base Rate	NC Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R Tax Value	Notes	
IF RES		0.150 ac	45,000	E	100	100	95	85--	MODERATE	100	36,300	0	N	36,300
		0.150 ac									36,300			36,300

LAND VALUATION														
Zone: DTWN W/S						Minimum Acreage: 1.00			Minimum Frontage: 35			Site: AVERAGE		
Land Type		Units	Base Rate	NC Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R Tax Value	Notes	
IF RES		0.150 ac	45,000	E	100	100	95	85--	MODERATE	100	36,300	0	N	36,300
		0.150 ac									36,300			36,300



PICTURE

OWNER

PORTER, PATRICK D.
 PO BOX 56
 GREENVILLE, NH 03048

TAXABLE DISTRICTS

District	Percentage

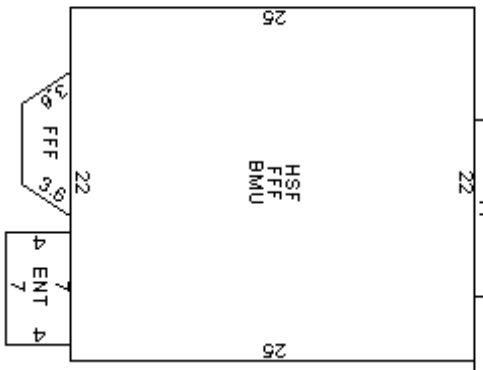
BUILDING DETAILS

Model: 1.5 STORY CAPE
 Roof: GABLE OR HIP/ASPHALT
 Ext: VINYL SIDING
 Int: DRYWALL/PLASTERED
 Floor: HARDWOOD
 Heat: GAS/EA DUCTED
 Bedrooms: 2 Baths: 1.5 Fixtures: 5
 Extra Kitchens: Fireplaces:
 A/C: No Generators:
 Quality: A1 AVG+10
 Com. Wall:
 Size Adj: 1.1819 Base Rate: RSA 85.00
 Bldg. Rate: 1.2485
 Sq. Foot Cost: \$ 106.12

BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
BMU	BSMNT	550	0.15	83
ENT	ENTRY WAY	28	0.10	3
VL	VAULTED	132	0.05	7
OP	OPEN PORCH	252	0.25	63
FF	FST FLR FIN	802	1.00	802
CR	CRAWL SPACE	231	0.05	12
HS	1/2 STRY FIN	550	0.50	275
GLA:	1,077	2,545		1,245

11	12
VL FFF CRL	
11	OPF
11	12
FFF CRL	
11	12



2018 BASE YEAR BUILDING VALUATION

Market Cost New: \$ 132,119
 Year Built: 1882
 Condition For Age: GOOD 35 %
 Physical:
 Functional:
 Economic:
 Temporary:
 Total Depreciation: 35 %
 Building Value: \$ 85,900

OWNER INFORMATION

BACON, JAMIE
 23 HUBBARD HILL ROAD
 GREENVILLE, NH 03048

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
07/03/2017	8983	1916	Q1	112,533	STAMP, BRADLEY C
08/31/2012	8465	1719	Q1	90,000	MCCOOLE, KERRY
09/02/2011	8346	1470	U149	122,000	JAMADA PROPERTIES, LLC
01/11/2010	8169	1647	U181	32,500	PELLETIER, THERESE M

NOTES

GRN: WATER/SEWER: CONDO-SEE PLAN #37026 & BK8298; PG1726; PARTIAL DIRT BSMT; H20 IN BSMT; WALKOUT BSMT; EST INT RENO 2011=NEW WALLS, WINDOWS, CEILS, KIT APPLIANCES, FRESH PAINT; 8/12 SALE INCL UNDIVIDED INT IN 6-8-A (COMMON LAND); 7/13: N.O.H.; EST BTHS FROM MLS; MOST NEW WINDOWS; 8/11 SALE INCL 6-8 & 6-8A; 9/16 NOH: NC; 7/18 DUPELEX; BSMT PARTIAL DIRT FLRS; LAM CTOPS; ELEC HEAT @ HSF; 4 PIECE BTH UPSTAIRS; DRYWALL @ FFF, CARPET UPSTAIRS, NC SINCE PURCHASE; DW=PAVED & DIRT;

EXTRA FEATURES VALUATION

Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes
COMMLAND	1	100	20,000.00	100		20,000	

MUNICIPAL SOFTWARE BY AVITAR

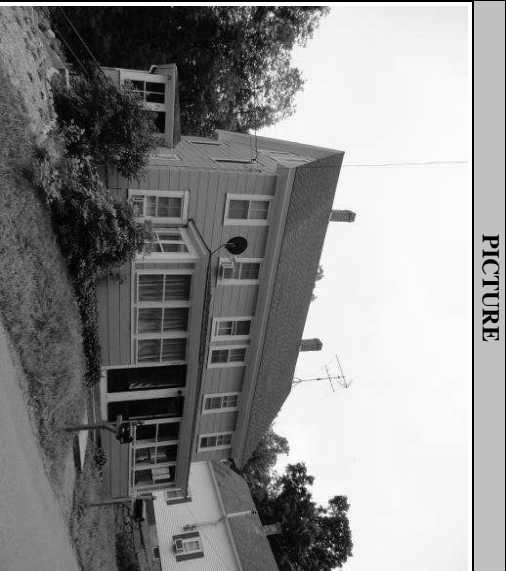
Greenville Assessing Office
 46 Main Street, PO Box 343
 Greenville, NH 03048

Year	Building	Features	Land
2016	\$ 75,700	\$ 20,000	\$ 0
Parcel Total:			\$ 95,700
2017	\$ 75,700	\$ 20,000	\$ 0
Parcel Total:			\$ 95,700
2018	\$ 90,800	\$ 20,000	\$ 0
Parcel Total:			\$ 110,800

LAND VALUATION

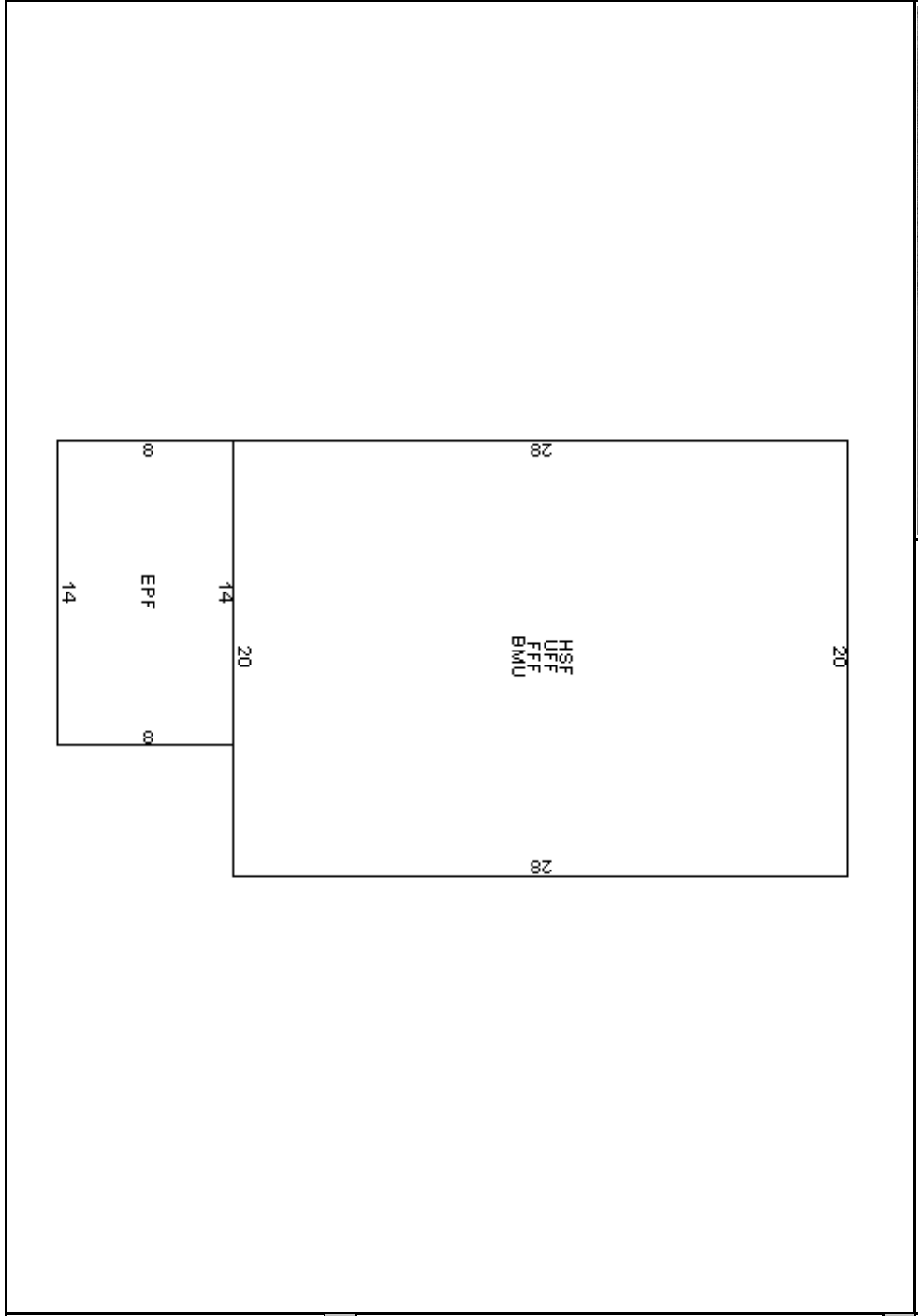
Zone: DTWN W/S Minimum Acreage: 1.00 Minimum Frontage: 35 Site: AVERAGE Driveway: PAVED Road: PAVED
 Land Type 1F RES Neighborhood: E Cond Ad Valorem SPI R Tax Value Notes

0 ac



OWNER		TAXABLE DISTRICTS	
BACON, JAMIE 23 HUBBARD HILL ROAD GREENVILLE, NH 03048		District	Percentage
PERMITS			
Date	Permit ID	Permit Type	Notes
05/23/18		ALTERATION	REPLACE OIL HOT AIR FUR

BUILDING DETAILS	
Model: 2.50 STORY COLONIAL	
Roof: GABLE OR HIP/ASPHALT	
Ext: ASBEST SHNGL	
Int: PLASTERED/DRYWALL	
Floor: LINOLEUM OR SIM/PINE/SOFT WD	
Heat: OIL/FA DUCTED	
Bedrooms: 2	Baths: 1.5
	Fixtures: 6
Extra Kitchens:	Fireplaces:
A/C: No	Generators:
Quality: A1 AVG+10	
Com. Wall:	
Size Adj: 1.0841	Base Rate: RCT 85.00
	Bldg. Rate: 1.0526
	Sq. Foot Cost: \$ 89.47



BUILDING SUB AREA DETAILS			
ID	Description	Area	Adj. Effect.
HSF	1/2 STRY FIN	560	0.50
EPF	ENCLOSED	112	0.70
UFF	UPPER FLR FIN	560	1.00
FFF	FST FLR FIN	560	1.00
BMU	BSMNT	560	0.15
GLA: 1,400		2,352	1,562

2018 BASE YEAR BUILDING VALUATION	
Market Cost New:	\$ 139,752
Year Built:	1880
Condition For Age:	GOOD
Physical:	35 %
Functional:	
Economic:	
Temporary:	
Total Depreciation:	35 %
Building Value:	\$ 90,800

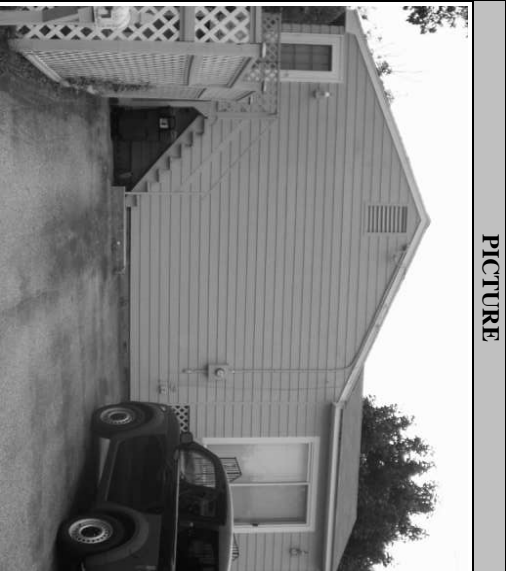
OWNER INFORMATION		SALES HISTORY			PICTURE	
CORY, ERIN S. P.O. BOX 158 NEW IPSWICH, NH 03071		Date	Book	Page	Type	Price Grantor
		05/11/2018	9071	1893	Q1	174,933 LOPEZ, GARY A

LISTING HISTORY		NOTES	
07/30/18	JQVL VER SALE	TAN; WATER/SEWER; WALKOUT RBU; HO STATES; 1986; CORNER LOT; ACC	
07/12/18	JQVE	PR WHITE ST; 5X5 IS SLB; HAS ELEC BASEBRD-NOT USED; 18X12 NO HEAT;	
09/23/16	ERVVM	RBF HAS HEAT, FLRNG, WALLS, NO CEIL; 9/16 NOH; CORR SIDING TO	
06/08/16	INSP	MARKED FOR INSPECTION	
04/26/13	ADPR	MASONITE, ROT IN SEVERAL AREAS; REAR EST PER FENCE; 7/18; ORIG KIT,	
12/16/09	ERVVL	N.C. SINCE SALE; P/U PATTO; ELECT HEAT; RBF UNFIN CEIL (HAS 3 OF 4);	
07/18/06	DLUM	EPF=DRYWALL, CARPET-NO HEAT; HOUSE WELL MAINT I&E; 7/18- PER	
10/20/04	BNHC	MLS, 179 DOM.	

EXTRA FEATURES VALUATION							MUNICIPAL SOFTWARE BY AVITAR				
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes	Year	Building	Features	Land
SHED-WOOD	96	12 x 8	227	10.00	60	1,308		2016	\$ 87,100	\$ 1,100	\$ 38,200
LEAN-TO	48	6 x 8	393	4.00	5	38	LOW-Q/COND	2017	\$ 81,700	\$ 1,000	\$ 38,200
PATTO	180	10 x 18	149	7.00	50	939	IRR SHAPE	2018	\$ 103,600	\$ 2,300	\$ 43,000
							2,300	PARCEL TOTAL TAXABLE VALUE			

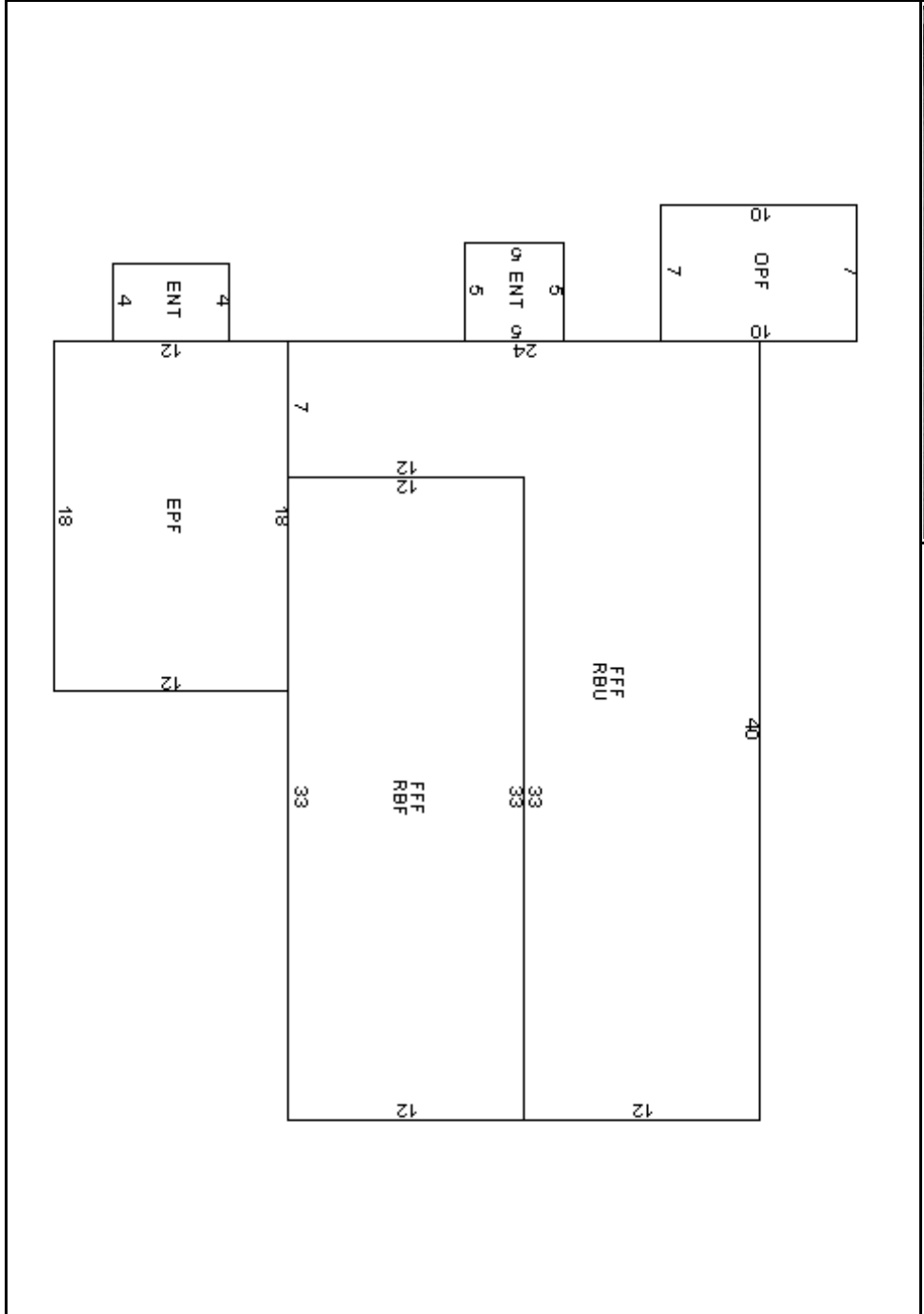
LAND VALUATION																																																			
Zone: DTWN W/S						Minimum Acreage: 1.00						Minimum Frontage: 35																																							
Land Type				Units				Base Rate				NC Adj				Site				Road				DWay				Topography				Cond				Ad Valorem				SPI R				Tax Value				Notes			
IF RES				0.160 ac				45,285 E				100				100				100				100				95--MILLD				100				43,000				0 N				43,000				BROOK			
				0.160 ac																																															

Site: AVERAGE Driveway: PAVED Road: PAVED



OWNER		TAXABLE DISTRICTS	
CORY, ERIN S. P.O. BOX 158 NEW IPSWICH, NH 03071		District	Percentage
PERMITS			
Date	Permit ID	Permit Type	Notes
04/24/12	772	REPAIR	REPLACE ROTTING STEPS

BUILDING DETAILS	
Model: 1 STORY R RANCH	Roof: GABLE OR HIP/ASPHALT
Ext: MASONITE	Int: DRYWALL
Floor: CARPET/LINOLEUM OR SIM	Heat: OIL/FA DUCTED
Bedrooms: 3	Baths: 1.0
Extra Kitchens:	Fixtures: 3
A/C: Yes	Fireplaces:
Quality: A0 AVG	Generators:
Com. Wall:	
Size Adj: 1.1073	Base Rate: RSA 85.00
	Bldg. Rate: 0.9966
	Sq. Foot Cost: \$ 84.71



BUILDING SUB AREA DETAILS				
ID	Description	Area	Adj.	Effect.
EPF	ENCLOSED	216	0.70	151
ENT	ENTRY WAY	49	0.10	5
FFF	FST FLR FIN	960	1.00	960
RBU	RAISED BSMNT	564	0.25	141
RBF	RAISED BSMNT	396	0.50	198
OPF	OPEN PORCH	70	0.25	18
GLA:	960	2,255		1,473
2018 BASE YEAR BUILDING VALUATION				
Market Cost New:				\$ 124,778
Year Built:				1986
Condition For Age:	GOOD			17 %
Physical:				
Functional:				
Economic:				
Temporary:				
Total Depreciation:				17 %
Building Value:				\$ 103,600

OWNER INFORMATION		SALES HISTORY				PRICE GRANTOR
ROY, KYLE S.		Date	Book	Page	Type	150,000 ROBINSON, PAUL
49 ADAMS AVE		10/04/2017	9014	0291	Q1	
GREENVILLE, NH 03048		06/30/2017	8983	0947	U147	2,667 BROWN, EDWARD W

LISTING HISTORY	NOTES
03/28/18 ADVM VER SALE	BRN/NAT: WTR/SWR; CNCRT FNDTIN; AVG=VERT PINE; ROT IN REAR BY
10/28/17 ERVM	DOOR & WHERE DEK MEETS HSE; EXT AVG: 3/18 HO (MRS) DECLINED
01/03/17 INSP MARKED FOR INSPECTION	TOUR=ALL INT INFO @ DOOR; CORR DEK; HO STATES FFF FLRS REPLACED
12/18/09 ERVM	& HSE IS NOW ENTIRELY LAM; EXT STAINED & SOME INT WALLS PAINTED
06/30/06 DLUM	AFTER SALE; EXT GD COND; 7/18- PER ML.S- MOTIVATED SELLER. 27 DOM.
08/18/04 KCRM	

EXTRA FEATURES VALUATION		MUNICIPAL SOFTWARE BY AVITAR	
Feature Type	Units Length x Width Size Adj	Rate	Cond Market Value Notes
FIREPLACE 1-STAND	1	100 3,000.00	100 3,000
3,000			

Year	Building	Features	Land
2016	\$ 79,700	\$ 3,000	\$ 45,800
		Parcel Total: \$ 128,500	
2017	\$ 79,700	\$ 3,000	\$ 45,800
		Parcel Total: \$ 128,500	
2018	\$ 97,100	\$ 3,000	\$ 54,500
		Parcel Total: \$ 154,600	

LAND VALUATION

Zone: RES1	Minimum Acreage: 1.00	Minimum Frontage: 150	Site: AVERAGE Driveway: PAVED	Road: PAVED
Land Type	Units	Base Rate	NC Adj	Site
IF RES	0.560 ac	57,400 E	100	100
	0.560 ac		100	100
			95--MILLD	100
			Ad Valorem	SPI R
			54,500	0 N
			54,500	Tax Value Notes



PICTURE **OWNER** **TAXABLE DISTRICTS** **BUILDING DETAILS**

ROY, KYLE S.
 49 ADAMS AVE
 GREENVILLE, NH 03048

District
Percentage

PERMITS

Date	Permit ID	Permit Type	Notes
10/25/17		ALTERATION	INSTALL GFI OUTLETS IN I

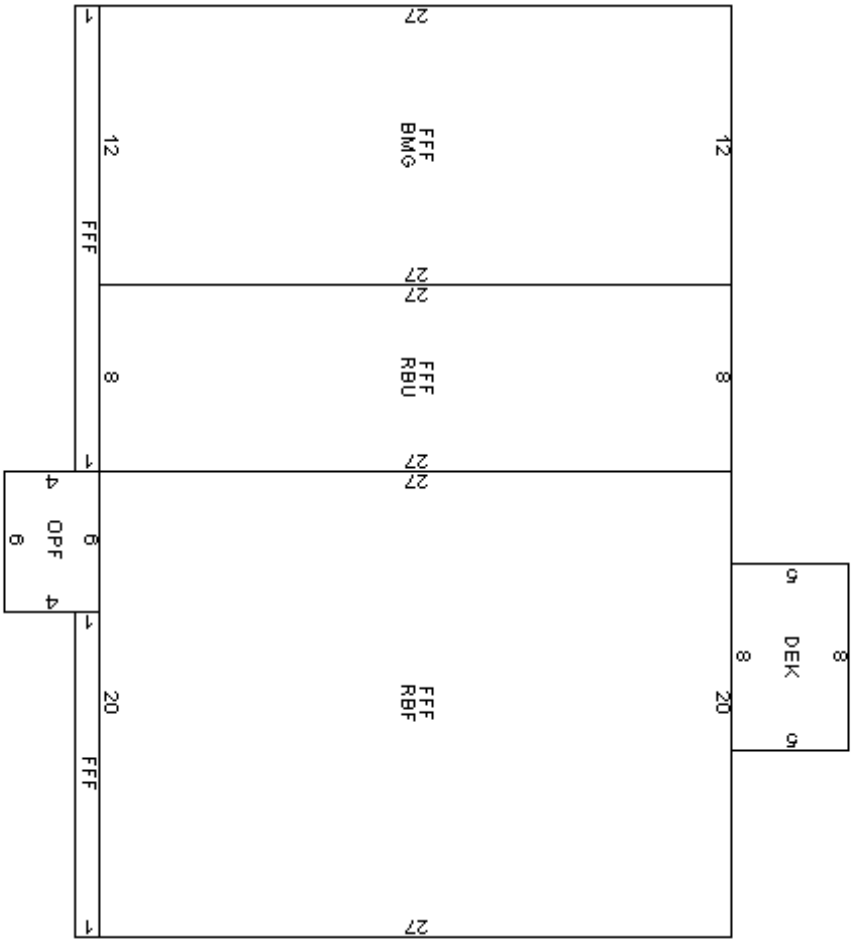
Model: 1 STORY R RANCH
Roof: GABLE OR HIP/ASPHALT
Ext: AVERAGE
Int: DRYWALL
Floor: LAMINATE/VINYL
Heat: OIL/HOT WATER
Bedrooms: 3 **Baths:** 1.0 **Fixtures:**
Extra Kitchens: **Fireplaces:**
A/C: No **Generators:**
Quality: A0 AVVG
Com. Wall:
Size Adj: 1.0966 **Base Rate:** RSA 85.00
Bldg. Rate: 1.0198
Sq. Foot Cost: \$ 86.69

BUILDING SUB AREA DETAILS


ID	Description	Area	Adj.	Effect.
DEK	DECK/ENTRANCE	40	0.10	4
FFF	FST FLR FIN	1114	1.00	1114
RBF	RAISED BSMNT	540	0.50	270
OPF	OPEN PORCH	24	0.25	6
RBU	RAISED BSMNT	216	0.25	54
BMG	BASEMENT	324	0.20	65
GLA:	1,114	2,258		1,513

2018 BASE YEAR BUILDING VALUATION

Market Cost New: \$ 131,162
Year Built: 1972
Condition For Age: AVERAGE **26 %**
Physical:
Functional:
Economic:
Temporary:
Total Depreciation: 26 %
Building Value: \$ 97,100



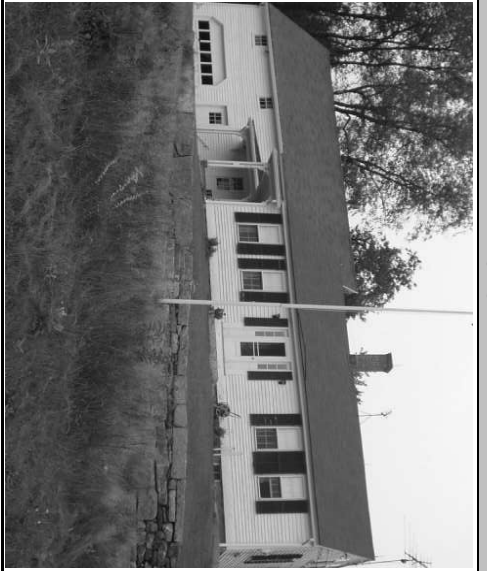
OWNER INFORMATION		SALES HISTORY			PRICE GRANTOR	
DRISCOLL, CHERIE L.		Date	Book	Page	Type	Price Grantor
142 ADAMS HILL ROAD		04/06/2018	9062	1232	Q1	195,000 LAMARRE, WILLIAM N &
GREENVILLE, NH 03048		06/26/2015	8764	1189	U144	1 LAMARRE, WILLIAM N &
		06/26/2015	8764	1192	U144	1 LAMARRE, WILLIAM N &
		11/10/2014	8706	0307	Q1	281,000 PELLETTIER, MARY

LISTING HISTORY		NOTES	
08/23/18	MSHN	WHT: DIRT BMU: TOF AREA ONLY ACC FR GAR NOT OPEN TO REST OF	
07/12/18	JQVE	HSE: COMB W/2-40; 12/09 NOH; DNV MUCH ROT OR WALL BOW; STN &	
12/08/17	KGCL	GRANITE FNDTN; LG SIL O LEFT OF HSE UP ON HILL; APPRS ON 47A;	
10/23/17	ERVVM	BACKYARD IS OTHER HSE; 4/16; 2 LOT SUB; 10/17 NOH; OLD WINS; NEEDS	
01/03/17	INSP	SCRAPE/PAINT; MISC ROT; EXT AVG COND; DNP U 2' ENT; 12/17 FORMICA	
04/01/16	MSSR	COUNTERTOPS W/WD CAB IN KIT/UNKNOWN RENO DATE; INT DATED;	
12/18/09	ERVVM	TOF MEAS 12'; ATF MEAS 8'; SOME BOWING IN FLR; HSE NOT LIVED	
07/13/06	DLUM	IN/PAINTED WALLPAPER IN SOME RMS; INT GD FOR AGE; 7/18 NOH;	

EXTRA FEATURES VALUATION		MUNICIPAL SOFTWARE BY AVITAR	
Feature Type	Units Length x Width Size Adj	Rate	Cond Market Value Notes
<p>Greenville Assessing Office 46 Main Street, PO Box 343 Greenville, NH 03048</p>			

PARCEL TOTAL TAXABLE VALUE			
Year	Building	Features	Land
2016	\$ 112,600	\$ 0	\$ 51,800
		Parcel Total: \$ 164,400	
2017	\$ 112,600	\$ 0	\$ 51,800
		Parcel Total: \$ 164,400	
2018	\$ 123,700	\$ 0	\$ 69,500
		Parcel Total: \$ 193,200	

LAND VALUATION														
Zone: RES1	Minimum Acreage: 1.00	Minimum Frontage: 150	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	1,000 ac	68,000	E	100	100	100	100	95 -- MILD	100	64,600	0	N	64,600	
IF RES	1,284 ac	x 2,000	X	100				90 -- ROLLING	100	2,300	0	N	2,300	
VIEW		HILLS, AVERAGE, TOP 50, NEAR OR CLOSE												
										2.284 ac			69,500	



PICTURE

OWNER

DRISCOLL, CHERIE L.
 142 ADAMS HILL ROAD
 GREENVILLE, NH 03048

TAXABLE DISTRICTS

District Percentage

BUILDING DETAILS

Model: 1.5 STORY CAPE
 Roof: GABLE OR HIP/ASPHALT
 Ext: CLAP BOARD
 Int: DRYWALL/PLASTERED
 Floor: LINOLEUM OR SIM/PINE/SOFT WD
 Heat: OIL/HOT WATER
 Bedrooms: 3 Baths: 1.0 Fixtures:
 Extra Kitchens: Fireplaces:
 A/C: No Generators:
 Quality: A2 AVG+20
 Com. Wall:
 Size Adj: 0.9340 Base Rate: RSA 85.00
 Bldg. Rate: 1.0319
 Sq. Foot Cost: \$ 87.71

PERMITS

Date Permit ID Permit Type Notes

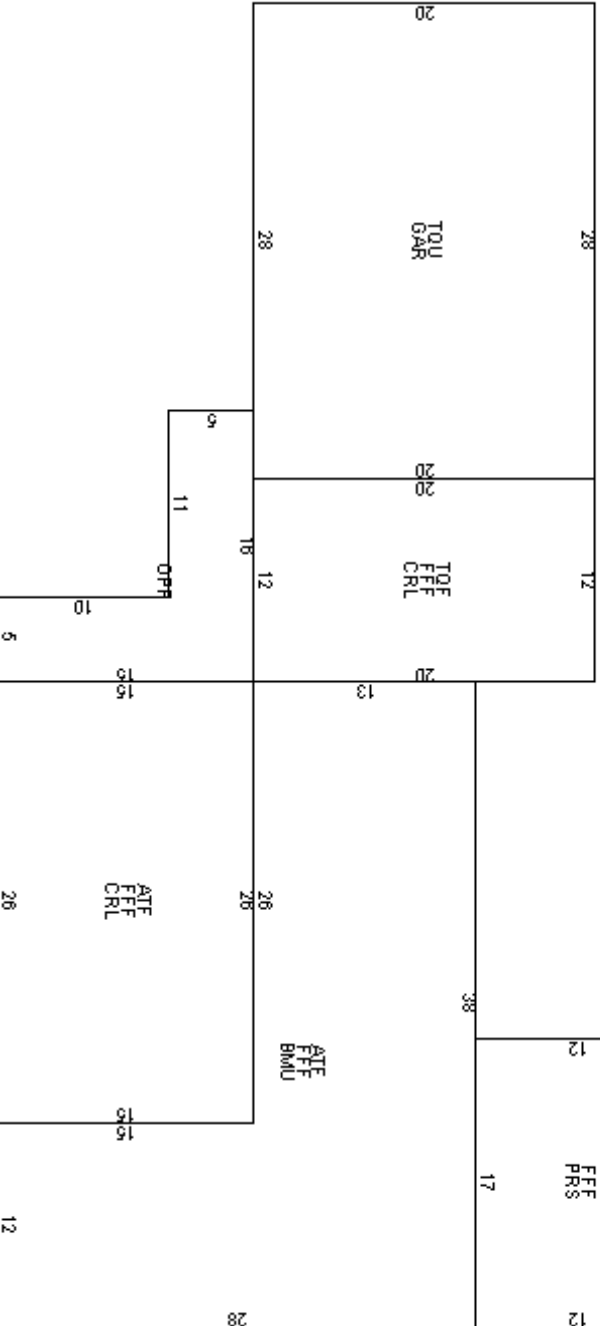
Date	Permit ID	Permit Type	Notes

BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
TQU	3/4 STRY UNFIN	560	0.35	196
GAR	GARAGE	560	0.45	252
TOF	3/4 STRY FIN	240	0.75	180
FFF	FST FLR FIN	1508	1.00	1508
CRL	CRAWL SPACE	630	0.05	32
ATF	ATTIC FINISHED	1064	0.25	266
BMU	BSMNT	674	0.15	101
OPF	OPEN PORCH	130	0.25	33
PRS	PIER	204	-0.05	-10
STO	STORAGE AREA	24	0.25	6
GLA:	1,954	5,594		2,564

2018 BASE YEAR BUILDING VALUATION

Market Cost New: \$ 224,888
 Year Built: 1790
 Condition For Age: GOOD 45 %
 Physical:
 Functional:
 Economic:
 Temporary:
 Total Depreciation: 45 %
 Building Value: \$ 123,700



SECTION 9

C. FINAL VALUATION TABLES

Land Pricing Zones

Zone 01		
Description: RES1		\$ 15,000 @ 0.010 ac
Lot Size: 1.00		\$ 45,000 @ 0.150 ac
Frontage: 150		\$ 55,000 @ 0.500 ac
Lot Price: \$ 68,000		\$ 65,000 @ 0.750 ac
Excess Acreage: \$ 2,000		\$ 68,000 @ 1.000 ac
Excess Frontage: \$ 100		\$ 68,000 @ 1.000 ac
Water Frontage: \$ 25,000		\$ 68,000 @ 1.000 ac
View: \$ 20,000		

Zone 02		
Description: RES2		\$ 15,000 @ 0.010 ac
Lot Size: 2.00		\$ 45,000 @ 0.150 ac
Frontage: 200		\$ 55,000 @ 0.500 ac
Lot Price: \$ 70,000		\$ 65,000 @ 0.750 ac
Excess Acreage: \$ 2,000		\$ 68,000 @ 1.000 ac
Excess Frontage: \$ 100		\$ 70,000 @ 2.000 ac
Water Frontage: \$ 25,000		\$ 70,000 @ 2.000 ac
View: \$ 20,000		\$ 70,000 @ 2.000 ac

Zone 03		
Description: DTWN W/S		\$ 15,000 @ 0.010 ac
Lot Size: 1.00		\$ 45,000 @ 0.150 ac
Frontage: 35		\$ 55,000 @ 0.500 ac
Lot Price: \$ 68,000		\$ 65,000 @ 0.750 ac
Excess Acreage: \$ 2,000		\$ 68,000 @ 1.000 ac
Excess Frontage: \$ 100		\$ 68,000 @ 1.000 ac
Water Frontage: \$ 25,000		\$ 68,000 @ 1.000 ac
View: \$ 20,000		\$ 68,000 @ 1.000 ac

Zone 04		
Description: COMM1		\$ 15,000 @ 0.010 ac
Lot Size: 0.50		\$ 45,000 @ 0.150 ac
Frontage: 75		\$ 55,000 @ 0.500 ac
Lot Price: \$ 55,000		\$ 55,000 @ 0.500 ac
Excess Acreage: \$ 2,000		\$ 55,000 @ 0.500 ac
Excess Frontage: \$ 140		\$ 55,000 @ 0.500 ac
Water Frontage: \$ 25,000		\$ 55,000 @ 0.500 ac
View: \$ 20,000		\$ 55,000 @ 0.500 ac

Zone 05		
Description: COMM2		\$ 15,000 @ 0.010 ac
Lot Size: 0.50		\$ 45,000 @ 0.150 ac
Frontage: 200		\$ 55,000 @ 0.500 ac
Lot Price: \$ 55,000		\$ 55,000 @ 0.500 ac
Excess Acreage: \$ 2,000		\$ 55,000 @ 0.500 ac
Excess Frontage: \$ 140		\$ 55,000 @ 0.500 ac
Water Frontage: \$ 25,000		\$ 55,000 @ 0.500 ac
View: \$ 20,000		\$ 55,000 @ 0.500 ac

Zone 06		
Description: IND		\$ 15,000 @ 0.010 ac
Lot Size: 2.00		\$ 45,000 @ 0.150 ac
Frontage: 200		\$ 55,000 @ 0.500 ac
Lot Price: \$ 70,000		\$ 65,000 @ 0.750 ac
Excess Acreage: \$ 2,000		\$ 68,000 @ 1.000 ac
Excess Frontage: \$ 150		\$ 70,000 @ 2.000 ac
Water Frontage: \$ 25,000		\$ 70,000 @ 2.000 ac
View: \$ 20,000		\$ 70,000 @ 2.000 ac

Zone 07		
Description: C/I		\$ 15,000 @ 0.010 ac
Lot Size: 5.00		\$ 45,000 @ 0.150 ac
Frontage: 200		\$ 55,000 @ 0.500 ac
Lot Price: \$ 76,000		\$ 65,000 @ 0.750 ac
Excess Acreage: \$ 2,000		\$ 68,000 @ 1.000 ac
Excess Frontage: \$ 150		\$ 70,000 @ 2.000 ac
Water Frontage: \$ 25,000		\$ 76,000 @ 5.000 ac
View: \$ 20,000		\$ 76,000 @ 5.000 ac

Zone 08		
Description: R/A		\$ 15,000 @ 0.010 ac
Lot Size: 2.00		\$ 45,000 @ 0.150 ac
Frontage: 200		\$ 55,000 @ 0.500 ac
Lot Price: \$ 70,000		\$ 65,000 @ 0.750 ac
Excess Acreage: \$ 2,000		\$ 68,000 @ 1.000 ac
Excess Frontage: \$ 100		\$ 70,000 @ 2.000 ac
Water Frontage: \$ 25,000		\$ 70,000 @ 2.000 ac
View: \$ 20,000		\$ 70,000 @ 2.000 ac

Land Use Codes	
Code	Description
79D	79-D HISTORIC BARN
79F	79-F FARM STRUCT
CI	COM/IND
EX-F	EXEMPT-FED
EX-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	AVG +60 160%	160
L	AVG +70 170%	170
M	AVG +80 180%	180
N	AVG +90 190%	190
P	AVG +100 200%	200
Q	SPECIAL 225%	225
R	SPECIAL 250%	250
S	SPECIAL 275%	275
T	SPECIAL 300%	300
X	BACKLAND	100

Site Modifiers		
Code	Description	Factor
A	AVERAGE	100
B	BEST	120
C	UNDEV CLEAR	75
E	EXC	115
F	FAIR	95
G	GOOD	105
N	NATURAL	95
P	POOR	90
U	UNDEV WOODS	70
X	N/A	100
Y	VERY GOOD	110

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

Road Modifiers		
Code	Description	Factor
G	GRAVEL/DIRT	95
P	PAVED	100
U	UNDEVELOPED	90
X	N/A	100

Driveway Modifiers		
Code	Description	Factor
G	GRAVEL/DIRT	95
N	GRASS/NATURAL	90
P	PAVED	100
S	ON STREET ONLY	90
U	UNDEVELOPED	90
X	N/A	100

Current Use Codes			
Code	Description	Min. Value	Max. Value
CUDE	DISCRETNRY	\$ 0.00	\$ 0.00
CUFL	FARM LAND	\$ 25.00	\$ 425.00
CUMH	MNGD HARDWD	\$ 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
MTN	MOUNTAINS & HILLS	100
WTR	WATER	50

View Widths		
Code	Description	Factor
AVG	AVERAGE	100
NAR	NARROW	75
PAN	PANORAMIC	125
TUN	TUNNEL	50
WID	WIDE	110

View Depths		
Code	Description	Factor
FULL	FULL	100
D25	TOP 25	25
D50	TOP 50	50
D75	TOP 75	75

View Distances		
Code	Description	Factor
DST	DISTANT	75
EXT	EXTREME	100
CLS	NEAR OR CLOSE	50

Greenville
Land Area Size Adjustment Factors

Acres	Adj.	Acres	Adj.	Acres	Adj.	Acres	Adj.	Acres	Adj.
10	100.00	51	84.00	92	67.00	133	51.00	174	35.00
11	99.00	52	83.00	93	67.00	134	51.00	175	35.00
12	99.00	53	83.00	94	67.00	135	51.00	176	34.00
13	98.00	54	82.00	95	66.00	136	50.00	177	34.00
14	98.00	55	82.00	96	66.00	137	50.00	178	34.00
15	98.00	56	82.00	97	65.00	138	49.00	179	33.00
16	97.00	57	81.00	98	65.00	139	49.00	180	33.00
17	97.00	58	81.00	99	65.00	140	49.00	181	32.00
18	96.00	59	80.00	100	64.00	141	48.00	182	32.00
19	96.00	60	80.00	101	64.00	142	48.00	183	32.00
20	96.00	61	80.00	102	63.00	143	47.00	184	31.00
21	95.00	62	79.00	103	63.00	144	47.00	185	31.00
22	95.00	63	79.00	104	63.00	145	47.00	186	30.00
23	95.00	64	78.00	105	62.00	146	46.00	187	30.00
24	94.00	65	78.00	106	62.00	147	46.00	188	30.00
25	94.00	66	78.00	107	62.00	148	45.00	189	29.00
26	93.00	67	77.00	108	61.00	149	45.00	190	29.00
27	93.00	68	77.00	109	61.00	150	45.00	191	29.00
28	93.00	69	76.00	110	60.00	151	44.00	192	28.00
29	92.00	70	76.00	111	60.00	152	44.00	193	28.00
30	92.00	71	76.00	112	60.00	153	43.00	194	27.00
31	91.00	72	75.00	113	59.00	154	43.00	195	27.00
32	91.00	73	75.00	114	59.00	155	43.00	196	27.00
33	91.00	74	74.00	115	58.00	156	42.00	197	26.00
34	90.00	75	74.00	116	58.00	157	42.00	198	26.00
35	90.00	76	74.00	117	58.00	158	41.00	199	25.00
36	89.00	77	73.00	118	57.00	159	41.00	200	25.00
37	89.00	78	73.00	119	57.00	160	41.00		
38	89.00	79	73.00	120	56.00	161	40.00		
39	88.00	80	72.00	121	56.00	162	40.00		
40	88.00	81	72.00	122	56.00	163	40.00		
41	87.00	82	71.00	123	55.00	164	39.00		
42	87.00	83	71.00	124	55.00	165	39.00		
43	87.00	84	71.00	125	54.00	166	38.00		
44	86.00	85	70.00	126	54.00	167	38.00		
45	86.00	86	70.00	127	54.00	168	38.00		
46	85.00	87	69.00	128	53.00	169	37.00		
47	85.00	88	69.00	129	53.00	170	37.00		
48	85.00	89	69.00	130	52.00	171	36.00		
49	84.00	90	68.00	131	52.00	172	36.00		
50	84.00	91	68.00	132	52.00	173	36.00		

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Description	Rate	DPR
79-D HISTORIC BARN	0.00 sf	0.00
79-F FARM STRUCTURE	0.00 sf	0.00
BARN-1STRY	18.00 sf	40.00
BARN-1STRY/BSMT	20.00 sf	40.00
BARN-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 HOUSE	30.00 sf	0.00
BROOKWOOD SITE	5,000.00 ea	0.00
CABANA	30.00 sf	0.00
CABIN	25.00 sf	0.00
CAMPER	20.00 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	50.00
COMM GENERATOR	10,000.00 ea	0.00
CONCRETE SLAB	5.00 sf	0.00
COOPS-POULTRY	10.00 sf	40.00
DECK	7.00 sf	50.00
DRIVE UP WINDOW	10,000.00 ea	0.00
D-UP W/PNEUMATIC	19,000.00 ea	0.00
ELEVATOR-FREIGHT	30,000.00 ea	0.00
ELEVATOR-PASSENGER	20,000.00 ea	0.00
F/W TANK, GALLONS	3.00 ea	0.00
FENCE COMMERCIAL/FT	15.00 ea	75.00
FIREPLACE 1-CUST	5,000.00 ea	0.00
FIREPLACE 1-STAND	3,000.00 ea	100.00
FIREPLACE 2-CUST	8,500.00 ea	0.00
FIREPLACE 2-STAND	5,000.00 ea	100.00
FIREPLACE 3-CUST	12,000.00 ea	0.00
FIREPLACE 3-STAND	6,500.00 ea	100.00
FIREPLACE 4-CUST	15,000.00 ea	0.00
FIREPLACE 4-STAND	8,000.00 ea	100.00
FIREPLACE 5-CUST	17,500.00 ea	0.00
FIREPLACE 5-STAND	9,500.00 ea	0.00
FIREPLACE 6-CUST	19,000.00 ea	0.00
FIREPLACE 6-STAND	11,000.00 ea	0.00
FOUNDATION	20.00 sf	60.00
FROST PARK SITE	5,000.00 ea	0.00
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
GOLF COURSE HOLES	75,000.00 ea	0.00
GREENHOUSE-GLASS	24.00 sf	0.00
GREENHOUSE-POLY	5.00 sf	40.00
GRNVL ESTATES SITE	12,000.00 ea	0.00
HOT TUB	1,500.00 ea	0.00
KENNELS	12.00 sf	50.00
LEAN-TO	4.00 sf	50.00
LIFTS-COMMERCIAL	4,000.00 ea	60.00
LIGHTS-PRKG/DOUBLE	2,700.00 ea	0.00
LIGHTS-PRKG/FOUR	4,700.00 ea	0.00
LIGHTS-PRKG/SINGLE	1,700.00 ea	0.00
LIGHTS-PRKG/TRIPLE	3,700.00 ea	0.00
LOAD LEVELER	2,900.00 ea	0.00
LOADING DOCKS	35.00 sf	0.00
MERRIAM HILL SITE	1,000.00 ea	0.00
PATIO	7.00 sf	50.00
PAVING	3.25 sf	60.00
POLE BARN	8.00 sf	0.00
POOL-ABOVE GROUND	6.00 sf	60.00

Description	Rate	DPR
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	3,500.00 ea	75.00
PUMP-GAS/OIL-MIXING	2,500.00 ea	75.00
PUMP-GAS/OIL-SINGLE	1,600.00 ea	75.00
RIDING ARENA	18.00 sf	0.00
SAUNA	75.00 sf	50.00
SCALE 40 TON	43,000.00 ea	0.00
SCALE 50 TON	48,700.00 ea	0.00
SCALE 60 TON	55,000.00 ea	0.00
SCALE 70 TON	63,500.00 ea	0.00
SCREENHOUSE	14.00 sf	50.00
SHED-EQUIPMENT	8.00 sf	50.00
SHED-METAL	6.00 sf	60.00
SHED-VINYL	7.00 sf	0.00
SHED-WOOD	10.00 sf	60.00
SHOP-AVE	18.00 sf	60.00
SHOP-EX	25.00 sf	60.00
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
SOLAR ELECTRIC PANEL	600.00 ea	0.00
SOLAR H2O PANELS	600.00 ea	0.00
SPRINKLER AREA	3.00 sf	75.00
STABLES	21.00 sf	50.00
TANKS-FUEL/WATER	3.00 ea	50.00
TENNIS COURT(S)	18,000.00 ea	50.00
VAILLANCOURT SITE	1,000.00 ea	0.00
VAULTS	150.00 sf	75.00

Greenville
Features & Outbuildings Size Adjustment Factors

Area	Adj.	Area	Adj.	Area	Adj.	Area	Adj.	Area	Adj.
50	4.00	165	1.57	285	1.16	495	0.92	1,885	0.68
55	3.80	170	1.54	290	1.15	510	0.91	2,135	0.67
60	3.51	175	1.51	295	1.14	525	0.90	2,465	0.66
65	3.27	180	1.49	300	1.13	545	0.89	2,910	0.65
70	3.06	185	1.46	305	1.12	565	0.88	3,560	0.64
75	2.89	190	1.44	315	1.11	585	0.87	4,575	0.63
80	2.73	195	1.42	320	1.10	605	0.86	6,405	0.62
85	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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Greenville Building Codes & Values

Building Base Rate Codes & Values				
Code	Description	Stand. Dpr.	Rate	SA
CAP	APARTMENTS	1.25	70.00	COM
CAU	AUTO DEALERSHIP	1.25	59.00	COM
CCG	COMMERCIAL GARAGE	1.50	27.00	COM
CCS	COUNTRY STORE	1.00	60.00	COM
CGS	GARAGE/SERVICE SHOP	1.25	36.00	COM
CLM	LAUNDROMAT	1.25	62.00	COM
CMA	MANUFACTURING	1.50	41.00	COM
CMF	COMM MOBILE HM SINGL	3.50	57.00	MFH
CMM	MINI MARKET W/ GAS	1.25	105.00	COM
COF	OFFICES	1.00	62.00	COM
CRA	RETAIL/APT	1.25	68.00	RES
CRS	RESTAURANT	1.25	62.00	COM
CST	STORE	1.00	62.00	COM
CUT	UTILITY	2.00	90.00	COM
CWH	WAREHOUSE	1.25	26.00	COM
ECH	CHURCH	1.00	85.00	RES
ECR	CHURCH RECTORY	1.00	80.00	RES
EEH	ELDERLY HOUSING	1.25	90.00	RES
EFS	FIRE STATION	1.00	50.00	RES
EGB	EXEMPT GENERAL BLDG	1.00	70.00	RES
EHG	HIGHWAY GARAGE	1.00	40.00	RES
EHS	EXEMPT HOUSE	1.25	70.00	RES
ELC	EXEMPT LODGE/CLUB	1.00	80.00	RES
EMD	EXEMPT DW MOBILE HOM	2.00	67.00	RES
EMF	EXEMPT MANUFACTURING	1.00	60.00	COM
EMH	EXEMPT MOBILE HOME	3.50	57.00	MFH
EPS	POLICE STATION	1.00	75.00	RES
ESC	SCHOOL/COLLEGE	1.00	85.00	RES
ESG	EXEMPT SERVICE GAR	1.25	40.00	COM
ETO	TOWN OFFICES	1.00	75.00	RES
IWH	INDUSTRIAL WAREHOUSE	1.50	27.00	IND
MHD	MOBILE HOME-DOUBLE	3.50	60.00	RES
MHS	MOBILE HOME-SINGLE	4.50	60.00	MFH
MRV	CAMPER	4.00	35.00	MFH
RCT	CONDO-TOWNHOME	1.50	85.00	RES
RMF	MULTI FAMILY	1.50	66.00	RES
RSA	RESIDENTIAL	1.50	85.00	RES
UTL	UTILITY	2.00	90.00	COM

Building Sub Area Codes & Values		
Code	Description	Factor
ATF	ATTIC FINISHED	0.25
ATU	ATTIC UNFINISHED	0.10
BMF	BSMNT FINISHED	0.30
BMG	BASEMENT GARAGE	0.20
BMU	BSMNT UNFINISHED	0.15
COF	COM OFFICE AREA	1.75
CPT	CARPORT ATTACHED	0.10
CRL	CRAWL SPACE	0.05
CTH	CATHEDRAL CEILING	0.10
DEK	DECK/ENTRANCE	0.10
ENT	ENTRY WAY	0.10
EPF	ENCLOSED PORCH	0.70
EPU	COVERED BSMNT ENTRY	0.35
FFF	FST FLR FIN	1.00
FFU	FST FLR UNFIN	0.50
GAR	GARAGE ATTACHED	0.45
HSF	1/2 STRY FIN	0.50
HSU	1/2 STRY UNFIN	0.25
LDK	LOADING AREA	0.20
OFF	OFFICE AREA	1.00
OPF	OPEN PORCH	0.25
PAT	PATIO	0.10
PRS	PIER FOUNDATION	-0.05
RBF	RAISED BSMNT FIN	0.50
RBU	RAISED BSMNT UNFIN	0.25
SFA	SEMI-FINISH AREA	0.75
SLB	SLAB FOUNDATION	0.00
STO	STORAGE AREA	0.25
TQF	3/4 STRY FIN	0.75
TQU	3/4 STRY UNFIN	0.35
UFF	UPPER FLR FIN	1.00
UFU	UPPER FLR UNFIN	0.50
VLT	VAULTED	0.05

Building Quality Adjustments		
Code	Description	Factor
A0	AVG	1.00
A1	AVG+10	1.10
A2	AVG+20	1.20
A3	AVG+30	1.30
B1	AVG-10	0.90
B2	AVG-20	0.80
B3	AVG-30	0.70
B4	AVG-40	0.60
B5	AVG-50	0.50
A4	EXC	1.40
A5	EXC+10	1.50
A6	EXC+20	1.60
A7	EXC+40	1.80
A8	EXC+60	2.00
A9	LUXURIOUS	2.50
AA	SPECIAL USE	3.00

Building Story Codes & Values		
Code	Description	Factor
A	1 STORY	1.00
B	1.5 STORY	0.99
C	1.75 STORY	0.98
D	2.00 STORY	0.98
E	2.50 STORY	0.97
F	2.75 STORY	0.97
G	3.00 STORY	0.95
H	3.5+ STORY	0.95
I	SPLT LVL	1.00

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

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

Building Exterior Wall Materials		
Code	Description	Points
1	CEMENT CLAPBOARDS	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/T111	32.00
L	WOOD SHINGLE	34.00
M	CNCRT OR BLK	28.00
N	CB STUCCO	34.00
O	ASPHALT	30.00
P	BRK / STONE 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	PLASTERED	27.00
D	DRYWALL	27.00
E	WOOD/LOG	30.00
F	PLYWOOD PANEL	27.00
G	AVE 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
L	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
J	HEAT PUMP	8.00

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

Building Bedroom & Bathroom Points							
		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.

Greenville

Residential Building Area Size Adjustment Factors

Median Effective Area = 2000sf Fixed Site Cost Adjustment = 30%

Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.
182	4.00	249	3.11	345	2.44	561	1.77	1,500	1.10
183	3.98	250	3.10	347	2.43	566	1.76	1,538	1.09
184	3.96	251	3.09	349	2.42	571	1.75	1,579	1.08
185	3.95	252	3.08	351	2.41	577	1.74	1,622	1.07
186	3.93	253	3.07	353	2.40	583	1.73	1,667	1.06
187	3.91	254	3.06	355	2.39	588	1.72	1,714	1.05
188	3.89	255	3.05	357	2.38	594	1.71	1,765	1.04
189	3.88	256	3.04	359	2.37	600	1.70	1,818	1.03
190	3.86	258	3.03	361	2.36	606	1.69	1,875	1.02
191	3.84	259	3.02	364	2.35	612	1.68	1,935	1.01
192	3.83	260	3.01	366	2.34	619	1.67	2,000	1.00
193	3.81	261	3.00	368	2.33	625	1.66	2,069	0.99
194	3.80	262	2.99	370	2.32	632	1.65	2,143	0.98
195	3.78	263	2.98	373	2.31	638	1.64	2,222	0.97
196	3.76	264	2.97	375	2.30	645	1.63	2,308	0.96
197	3.75	265	2.96	377	2.29	652	1.62	2,400	0.95
198	3.73	267	2.95	380	2.28	659	1.61	2,500	0.94
199	3.72	268	2.94	382	2.27	667	1.60	2,609	0.93
200	3.70	269	2.93	385	2.26	674	1.59	2,727	0.92
201	3.69	270	2.92	387	2.25	682	1.58	2,857	0.91
202	3.67	271	2.91	390	2.24	690	1.57	3,000	0.90
203	3.66	273	2.90	392	2.23	698	1.56	3,158	0.89
204	3.64	274	2.89	395	2.22	706	1.55	3,333	0.88
205	3.63	275	2.88	397	2.21	714	1.54	3,529	0.87
206	3.61	276	2.87	400	2.20	723	1.53	3,750	0.86
207	3.60	278	2.86	403	2.19	732	1.52	4,000	0.85
208	3.59	279	2.85	405	2.18	741	1.51	4,286	0.84
209	3.57	280	2.84	408	2.17	750	1.50	4,615	0.83
210	3.56	282	2.83	411	2.16	759	1.49	5,000	0.82
211	3.55	283	2.82	414	2.15	769	1.48	5,455	0.81
212	3.53	284	2.81	417	2.14	779	1.47	6,000	0.80
213	3.52	286	2.80	420	2.13	789	1.46	6,667	0.79
214	3.51	287	2.79	423	2.12	800	1.45	7,500	0.78
215	3.49	288	2.78	426	2.11	811	1.44	8,571	0.77
216	3.48	290	2.77	429	2.10	822	1.43	10,000	0.76
217	3.47	291	2.76	432	2.09	833	1.42	12,000	0.75
218	3.45	293	2.75	435	2.08	845	1.41	15,000	0.74
219	3.44	294	2.74	438	2.07	857	1.40	20,000	0.73
220	3.43	296	2.73	441	2.06	870	1.39	30,000	0.72
221	3.42	297	2.72	444	2.05	882	1.38	60,000	0.71
222	3.40	299	2.71	448	2.04	896	1.37	100,000	0.71
223	3.39	300	2.70	451	2.03	909	1.36	200,000	0.7030
224	3.38	302	2.69	455	2.02	923	1.35	300,000	0.7020
225	3.37	303	2.68	458	2.01	937	1.34	400,000	0.7015
226	3.36	305	2.67	462	2.00	952	1.33	500,000	0.7012
227	3.34	306	2.66	465	1.99	968	1.32	600,000	0.7010
228	3.33	308	2.65	469	1.98	984	1.31	700,000	0.7009
229	3.32	309	2.64	472	1.97	1,000	1.30	800,000	0.7007
230	3.31	311	2.63	476	1.96	1,017	1.29	900,000	0.7007
231	3.30	312	2.62	480	1.95	1,034	1.28	1,000,000	0.7006
232	3.29	314	2.61	484	1.94	1,053	1.27		
233	3.28	316	2.60	488	1.93	1,071	1.26		
234	3.26	317	2.59	492	1.92	1,091	1.25		
235	3.25	319	2.58	496	1.91	1,111	1.24		
236	3.24	321	2.57	500	1.90	1,132	1.23		
237	3.23	323	2.56	504	1.89	1,154	1.22		
238	3.22	324	2.55	508	1.88	1,176	1.21		
239	3.21	326	2.54	513	1.87	1,200	1.20		
240	3.20	328	2.53	517	1.86	1,224	1.19		
241	3.19	330	2.52	522	1.85	1,250	1.18		
242	3.18	331	2.51	526	1.84	1,277	1.17		
243	3.17	333	2.50	531	1.83	1,304	1.16		
244	3.16	335	2.49	536	1.82	1,333	1.15		
245	3.15	337	2.48	541	1.81	1,364	1.14		
246	3.14	339	2.47	545	1.80	1,395	1.13		
247	3.13	341	2.46	550	1.79	1,429	1.12		
248	3.12	343	2.45	556	1.78	1,463	1.11		

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Greenville

Commercial Building Area Size Adjustment Factors

Median Effective Area = 5000sf Fixed Site Cost Adjustment = 30%

Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.
455	4.00	579	3.29	798	2.58	1,282	1.87	3,261	1.16
456	3.99	581	3.28	802	2.57	1,293	1.86	3,333	1.15
457	3.98	584	3.27	806	2.56	1,304	1.85	3,409	1.14
459	3.97	586	3.26	811	2.55	1,316	1.84	3,488	1.13
460	3.96	588	3.25	815	2.54	1,327	1.83	3,571	1.12
462	3.95	591	3.24	820	2.53	1,339	1.82	3,659	1.11
463	3.94	593	3.23	824	2.52	1,351	1.81	3,750	1.10
464	3.93	595	3.22	829	2.51	1,364	1.80	3,846	1.09
466	3.92	598	3.21	833	2.50	1,376	1.79	3,947	1.08
467	3.91	600	3.20	838	2.49	1,389	1.78	4,054	1.07
469	3.90	602	3.19	843	2.48	1,402	1.77	4,167	1.06
470	3.89	605	3.18	847	2.47	1,415	1.76	4,286	1.05
472	3.88	607	3.17	852	2.46	1,429	1.75	4,412	1.04
473	3.87	610	3.16	857	2.45	1,442	1.74	4,545	1.03
475	3.86	612	3.15	862	2.44	1,456	1.73	4,687	1.02
476	3.85	615	3.14	867	2.43	1,471	1.72	4,839	1.01
478	3.84	617	3.13	872	2.42	1,485	1.71	5,000	1.00
479	3.83	620	3.12	877	2.41	1,500	1.70	5,172	0.99
481	3.82	622	3.11	882	2.40	1,515	1.69	5,357	0.98
482	3.81	625	3.10	888	2.39	1,531	1.68	5,556	0.97
484	3.80	628	3.09	893	2.38	1,546	1.67	5,769	0.96
485	3.79	630	3.08	898	2.37	1,563	1.66	6,000	0.95
487	3.78	633	3.07	904	2.36	1,579	1.65	6,250	0.94
489	3.77	636	3.06	909	2.35	1,596	1.64	6,522	0.93
490	3.76	638	3.05	915	2.34	1,613	1.63	6,818	0.92
492	3.75	641	3.04	920	2.33	1,630	1.62	7,143	0.91
493	3.74	644	3.03	926	2.32	1,648	1.61	7,500	0.90
495	3.73	647	3.02	932	2.31	1,667	1.60	7,895	0.89
497	3.72	649	3.01	938	2.30	1,685	1.59	8,333	0.88
498	3.71	652	3.00	943	2.29	1,705	1.58	8,824	0.87
500	3.70	655	2.99	949	2.28	1,724	1.57	9,375	0.86
502	3.69	658	2.98	955	2.27	1,744	1.56	10,000	0.85
503	3.68	661	2.97	962	2.26	1,765	1.55	10,714	0.84
505	3.67	664	2.96	968	2.25	1,786	1.54	11,538	0.83
507	3.66	667	2.95	974	2.24	1,807	1.53	12,500	0.82
508	3.65	670	2.94	980	2.23	1,829	1.52	13,636	0.81
510	3.64	673	2.93	987	2.22	1,852	1.51	15,000	0.80
512	3.63	676	2.92	993	2.21	1,875	1.50	16,667	0.79
514	3.62	679	2.91	1,000	2.20	1,899	1.49	18,750	0.78
515	3.61	682	2.90	1,007	2.19	1,923	1.48	21,429	0.77
517	3.60	685	2.89	1,014	2.18	1,948	1.47	25,000	0.76
519	3.59	688	2.88	1,020	2.17	1,974	1.46	30,000	0.75
521	3.58	691	2.87	1,027	2.16	2,000	1.45	37,500	0.74
523	3.57	694	2.86	1,034	2.15	2,027	1.44	50,000	0.73
524	3.56	698	2.85	1,042	2.14	2,055	1.43	75,000	0.72
526	3.55	701	2.84	1,049	2.13	2,083	1.42	150,000	0.7100
528	3.54	704	2.83	1,056	2.12	2,113	1.41	200,000	0.7075
530	3.53	708	2.82	1,064	2.11	2,143	1.40	300,000	0.7050
532	3.52	711	2.81	1,071	2.10	2,174	1.39	400,000	0.7037
534	3.51	714	2.80	1,079	2.09	2,206	1.38	500,000	0.7030
536	3.50	718	2.79	1,087	2.08	2,239	1.37	600,000	0.7025
538	3.49	721	2.78	1,095	2.07	2,273	1.36	700,000	0.7021
540	3.48	725	2.77	1,103	2.06	2,308	1.35	800,000	0.7019
542	3.47	728	2.76	1,111	2.05	2,344	1.34	900,000	0.7017
543	3.46	732	2.75	1,119	2.04	2,381	1.33	1,000,000	0.7015
545	3.45	735	2.74	1,128	2.03	2,419	1.32		
547	3.44	739	2.73	1,136	2.02	2,459	1.31		
549	3.43	743	2.72	1,145	2.01	2,500	1.30		
551	3.42	746	2.71	1,154	2.00	2,542	1.29		
554	3.41	750	2.70	1,163	1.99	2,586	1.28		
556	3.40	754	2.69	1,172	1.98	2,632	1.27		
558	3.39	758	2.68	1,181	1.97	2,679	1.26		
560	3.38	761	2.67	1,190	1.96	2,727	1.25		
562	3.37	765	2.66	1,200	1.95	2,778	1.24		
564	3.36	769	2.65	1,210	1.94	2,830	1.23		
566	3.35	773	2.64	1,220	1.93	2,885	1.22		
568	3.34	777	2.63	1,230	1.92	2,941	1.21		
570	3.33	781	2.62	1,240	1.91	3,000	1.20		
573	3.32	785	2.61	1,250	1.90	3,061	1.19		
575	3.31	789	2.60	1,261	1.89	3,125	1.18		
577	3.30	794	2.59	1,271	1.88	3,191	1.17		

Greenville

Industrial Building Area Size Adjustment Factors

Median Effective Area = 41800sf Fixed Site Cost Adjustment = 30%

Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.
3,800	4.00	4,805	3.31	6,531	2.62	10,195	1.93	23,222	1.24
3,812	3.99	4,823	3.30	6,565	2.61	10,279	1.92	23,660	1.23
3,823	3.98	4,842	3.29	6,600	2.60	10,364	1.91	24,115	1.22
3,835	3.97	4,860	3.28	6,635	2.59	10,450	1.90	24,588	1.21
3,847	3.96	4,879	3.27	6,670	2.58	10,538	1.89	25,080	1.20
3,858	3.95	4,898	3.26	6,706	2.57	10,627	1.88	25,592	1.19
3,870	3.94	4,918	3.25	6,742	2.56	10,718	1.87	26,125	1.18
3,882	3.93	4,937	3.24	6,778	2.55	10,810	1.86	26,681	1.17
3,894	3.92	4,957	3.23	6,815	2.54	10,904	1.85	27,261	1.16
3,907	3.91	4,976	3.22	6,852	2.53	11,000	1.84	27,867	1.15
3,919	3.90	4,996	3.21	6,890	2.52	11,097	1.83	28,500	1.14
3,931	3.89	5,016	3.20	6,928	2.51	11,196	1.82	29,163	1.13
3,943	3.88	5,036	3.19	6,967	2.50	11,297	1.81	29,857	1.12
3,956	3.87	5,056	3.18	7,006	2.49	11,400	1.80	30,585	1.11
3,968	3.86	5,077	3.17	7,045	2.48	11,505	1.79	31,350	1.10
3,981	3.85	5,098	3.16	7,085	2.47	11,611	1.78	32,154	1.09
3,994	3.84	5,118	3.15	7,125	2.46	11,720	1.77	33,000	1.08
4,006	3.83	5,139	3.14	7,166	2.45	11,830	1.76	33,892	1.07
4,019	3.82	5,160	3.13	7,207	2.44	11,943	1.75	34,833	1.06
4,032	3.81	5,182	3.12	7,249	2.43	12,058	1.74	35,829	1.05
4,045	3.80	5,203	3.11	7,291	2.42	12,175	1.73	36,882	1.04
4,058	3.79	5,225	3.10	7,333	2.41	12,294	1.72	38,000	1.03
4,071	3.78	5,247	3.09	7,376	2.40	12,416	1.71	39,187	1.02
4,085	3.77	5,269	3.08	7,420	2.39	12,540	1.70	40,452	1.01
4,098	3.76	5,291	3.07	7,464	2.38	12,667	1.69	41,800	1.00
4,111	3.75	5,314	3.06	7,509	2.37	12,796	1.68	43,241	0.99
4,125	3.74	5,336	3.05	7,554	2.36	12,928	1.67	44,786	0.98
4,139	3.73	5,359	3.04	7,600	2.35	13,063	1.66	46,444	0.97
4,152	3.72	5,382	3.03	7,646	2.34	13,200	1.65	48,231	0.96
4,166	3.71	5,405	3.02	7,693	2.33	13,340	1.64	50,160	0.95
4,180	3.70	5,429	3.01	7,741	2.32	13,484	1.63	52,250	0.94
4,194	3.69	5,452	3.00	7,789	2.31	13,630	1.62	54,522	0.93
4,208	3.68	5,476	2.99	7,838	2.30	13,780	1.61	57,000	0.92
4,222	3.67	5,500	2.98	7,887	2.29	13,933	1.60	59,714	0.91
4,236	3.66	5,524	2.97	7,937	2.28	14,090	1.59	62,700	0.90
4,251	3.65	5,549	2.96	7,987	2.27	14,250	1.58	66,000	0.89
4,265	3.64	5,573	2.95	8,038	2.26	14,414	1.57	69,667	0.88
4,280	3.63	5,598	2.94	8,090	2.25	14,581	1.56	73,765	0.87
4,295	3.62	5,623	2.93	8,143	2.24	14,753	1.55	78,375	0.86
4,309	3.61	5,649	2.92	8,196	2.23	14,929	1.54	83,600	0.85
4,324	3.60	5,674	2.91	8,250	2.22	15,108	1.53	89,571	0.84
4,339	3.59	5,700	2.90	8,305	2.21	15,293	1.52	96,462	0.83
4,354	3.58	5,726	2.89	8,360	2.20	15,481	1.51	104,500	0.8200
4,369	3.57	5,752	2.88	8,416	2.19	15,675	1.50	114,000	0.8100
4,385	3.56	5,779	2.87	8,473	2.18	15,873	1.49	125,400	0.8000
4,400	3.55	5,806	2.86	8,531	2.17	16,077	1.48	139,333	0.7900
4,415	3.54	5,833	2.85	8,589	2.16	16,286	1.47	156,750	0.7800
4,431	3.53	5,860	2.84	8,648	2.15	16,500	1.46	179,143	0.7700
4,447	3.52	5,887	2.83	8,708	2.14	16,720	1.45	209,000	0.7600
4,463	3.51	5,915	2.82	8,769	2.13	16,946	1.44	250,800	0.7500
4,479	3.50	5,943	2.81	8,831	2.12	17,178	1.43	313,500	0.7400
4,495	3.49	5,971	2.80	8,894	2.11	17,417	1.42	418,000	0.7300
4,511	3.48	6,000	2.79	8,957	2.10	17,662	1.41	627,000	0.7200
4,527	3.47	6,029	2.78	9,022	2.09	17,914	1.40	1,254,000	0.7100
4,543	3.46	6,058	2.77	9,087	2.08	18,174	1.39		
4,560	3.45	6,087	2.76	9,153	2.07	18,441	1.38		
4,577	3.44	6,117	2.75	9,221	2.06	18,716	1.37		
4,593	3.43	6,147	2.74	9,289	2.05	19,000	1.36		
4,610	3.42	6,177	2.73	9,358	2.04	19,292	1.35		
4,627	3.41	6,208	2.72	9,429	2.03	19,594	1.34		
4,644	3.40	6,239	2.71	9,500	2.02	19,905	1.33		
4,662	3.39	6,270	2.70	9,573	2.01	20,226	1.32		
4,679	3.38	6,302	2.69	9,646	2.00	20,557	1.31		
4,697	3.37	6,333	2.68	9,721	1.99	20,900	1.30		
4,714	3.36	6,365	2.67	9,797	1.98	21,254	1.29		
4,732	3.35	6,398	2.66	9,874	1.97	21,621	1.28		
4,750	3.34	6,431	2.65	9,952	1.96	22,000	1.27		
4,768	3.33	6,464	2.64	10,032	1.95	22,393	1.26		
4,786	3.32	6,497	2.63	10,113	1.94	22,800	1.25		

Greenville

Manufactured Building Area Size Adjustment Factors

Median Effective Area = 1000sf Fixed Site Cost Adjustment = 30%

Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.
91	4.00	147	2.74	210	2.13	345	1.57	968	1.01
92	3.97	148	2.73	211	2.12	349	1.56	1,000	1.00
93	3.94	149	2.72	213	2.11	353	1.55	1,034	0.99
94	3.90	150	2.70	214	2.10	357	1.54	1,071	0.98
95	3.87	151	2.69	216	2.09	361	1.53	1,111	0.97
96	3.84	152	2.68	217	2.08	366	1.52	1,154	0.96
97	3.80	153	2.66	219	2.07	370	1.51	1,200	0.95
98	3.77	154	2.65	221	2.06	375	1.50	1,250	0.94
99	3.74	155	2.64	222	2.05	380	1.49	1,304	0.93
100	3.71	156	2.62	224	2.04	385	1.48	1,364	0.92
101	3.68	157	2.61	226	2.03	390	1.47	1,429	0.91
102	3.65	158	2.60	227	2.02	395	1.46	1,500	0.90
103	3.62	159	2.59	229	2.01	400	1.45	1,579	0.89
104	3.59	160	2.58	231	2.00	405	1.44	1,667	0.88
105	3.57	161	2.56	233	1.99	411	1.43	1,765	0.87
106	3.54	162	2.55	234	1.98	417	1.42	1,875	0.86
107	3.51	163	2.54	236	1.97	423	1.41	2,000	0.85
108	3.49	164	2.53	238	1.96	429	1.40	2,143	0.84
109	3.46	165	2.52	240	1.95	435	1.39	2,308	0.83
110	3.43	166	2.51	242	1.94	441	1.38	2,500	0.82
111	3.41	167	2.50	244	1.93	448	1.37	2,727	0.81
112	3.39	168	2.49	246	1.92	455	1.36	3,000	0.80
113	3.36	169	2.48	248	1.91	462	1.35	3,333	0.79
114	3.34	170	2.46	250	1.90	469	1.34	3,750	0.78
115	3.32	171	2.45	252	1.89	476	1.33	4,286	0.77
116	3.29	172	2.44	254	1.88	484	1.32	5,000	0.76
117	3.27	173	2.43	256	1.87	492	1.31	6,000	0.75
118	3.25	174	2.42	259	1.86	500	1.30	7,500	0.74
119	3.23	175	2.41	261	1.85	508	1.29	10,000	0.73
120	3.21	176	2.40	263	1.84	517	1.28	15,000	0.72
121	3.18	178	2.39	265	1.83	526	1.27	30,000	0.71
122	3.16	179	2.38	268	1.82	536	1.26	100,000	0.70
123	3.14	180	2.37	270	1.81	545	1.25	200,000	0.7015
124	3.12	181	2.36	273	1.80	556	1.24	300,000	0.7010
125	3.10	182	2.35	275	1.79	566	1.23	400,000	0.7007
126	3.09	183	2.34	278	1.78	577	1.22	500,000	0.7006
127	3.07	184	2.33	280	1.77	588	1.21	600,000	0.7005
128	3.05	185	2.32	283	1.76	600	1.20	700,000	0.7004
129	3.03	186	2.31	286	1.75	612	1.19	800,000	0.7004
130	3.01	188	2.30	288	1.74	625	1.18	900,000	0.7003
131	2.99	189	2.29	291	1.73	638	1.17	1,000,000	0.7003
132	2.98	190	2.28	294	1.72	652	1.16		
133	2.96	191	2.27	297	1.71	667	1.15		
134	2.94	192	2.26	300	1.70	682	1.14		
135	2.93	194	2.25	303	1.69	698	1.13		
136	2.91	195	2.24	306	1.68	714	1.12		
137	2.89	196	2.23	309	1.67	732	1.11		
138	2.88	197	2.22	313	1.66	750	1.10		
139	2.86	199	2.21	316	1.65	769	1.09		
140	2.85	200	2.20	319	1.64	789	1.08		
141	2.83	201	2.19	323	1.63	811	1.07		
142	2.82	203	2.18	326	1.62	833	1.06		
143	2.80	204	2.17	330	1.61	857	1.05		
144	2.79	205	2.16	333	1.60	882	1.04		
145	2.77	207	2.15	337	1.59	909	1.03		
146	2.76	208	2.14	341	1.58	937	1.02		

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Code	Description
11	NOT ASSESSD SEPARATE
12	SUBDIVIDED POST ASMT
13	IMPROVED POST SALE
14	IMPROVED POST ASMT
15	IMPRVMNT U/C AT ASMT
16	L/O ASMT - L/B SALE
17	L/B ASMT - L/O SALE
18	MULTIPLE PARCELS
19	NON-PRICE MPC
20	MULTI-TOWN PROPERTY
21	MPC-CAN SELL SEPRTRY
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 PROPRTY
69	LEASE W/ UNK TERMS
70	BUYR/SELR COST SHIFT
77	ASSMNT ENCUMBRANCES
80	SUBSID/ASSIST HOUSNG
81	ESTATE SALE/FDCY COV
82	DEED DATE 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.

Souhegan River Waterfront

Due to mostly moderate to steep topography that limits access, and greatly varying water depths, we determined that frontage on the Souhegan River does not have a positive value contribution to most properties in Greenville. The exceptions to that are the properties fronting the widest part of the river between River Street and High Street, specifically those properties with mild to level topography that afford reasonable access. Waterfront values for these properties range from \$1,300 for limited waterfront to \$31,300 for excellent waterfront. Generally, the presence of a sandy beach, more than 200' 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 50' 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.

Greenville Waterfront Report

Sorted By Waterfront Value



Map Lot Sub: 000005 000034 000000
Location: 47 MAIN STREET
Owner: SEYMOUR, JASON FLOYD
Waterfront Value: \$ 0

Condition: 0

Notes: WF

	Date	Book/Page	Type	Price
Most Recent Sale:	08/16/18	7100/2044	Q I	\$225,000
Current Assessment:				\$208,000



Map Lot Sub: 000005 000037 000000
Location: 12 HIGH STREET
Owner: HENDRICK JR, CRAIG
Waterfront Value: \$ 0

Condition: 0

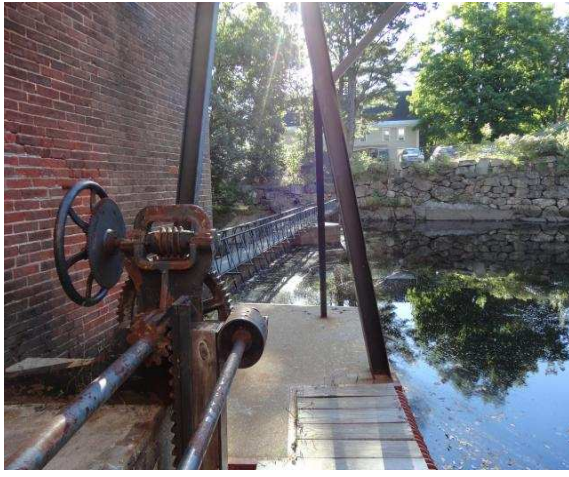
Notes: WF/SM BCH, NO SAND



Map Lot Sub: 000005 000043 000000
Location: 46 HIGH STREET
Owner: ALIX, ALINA G
Waterfront Value: \$ 0

Condition: 0

Notes: WF



Map Lot Sub: 000005 000132 000002
Location: 19 CHAMBERLIN STREET
Owner: ALPINE PACIFIC UTILITIES HYDRO
Waterfront Value: \$ 0

Condition: 0
Notes: WF



Map Lot Sub: 000005 000133 000000
Location: 11 CHAMBERLIN STREET
Owner: JOHNSON, COREY N
Waterfront Value: \$ 0

Condition: 0
Notes: WF



Map Lot Sub: 000005 000134 000000
Location: 9 CHAMBERLIN STREET
Owner: LARRIVEE, PAUL
Waterfront Value: \$ 0

Condition: 0
Notes: WF



Map Lot Sub: 000005 000136 000000
Location: 5 CHAMBERLIN STREET
Owner: FAY-ELLIS, LEE ANN
Waterfront Value: \$ 0

Condition: 0
Notes: WF



Map Lot Sub: 000005 000030 000000
Location: RIVER STREET
Owner: GREENVILLE, TOWN OF
Waterfront Value: \$ 31,300

Condition: 125
Notes: 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 15 out of 1,052 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.

Greenville View Report

Sorted By View Value



Map Lot Sub: 000007 000011 000000
Location: 54 ROUSSEAU HEIGHTS
Owner: KEELAN, JAMES D
View Value: \$ 1,800
Subject: HILLS
Width: NARROW
Depth: TOP 50
Distance: NEAR OR CLOSE
Condition: 100
Notes:



Map Lot Sub: 000007 000040 000000
Location: 50 BACON STREET
Owner: BOYD, JASON B
View Value: \$ 2,600
Subject: HILLS
Width: AVERAGE
Depth: TOP 50
Distance: NEAR OR CLOSE
Condition: 100
Notes:



Map Lot Sub: 000007 000044 000000
Location: 142 ADAMS HILL ROAD
Owner: DRISCOLL, CHERIE L.
View Value: \$ 2,600
Subject: HILLS
Width: AVERAGE
Depth: TOP 50
Distance: NEAR OR CLOSE
Condition: 100
Notes:

	Date	Book/Page	Type	Price
Most Recent Sale:	04/06/18	9062/1232	Q I	\$195,000
Current Assessment:				\$193,200



Map Lot Sub: 000001 000063 000000
Location: 111 BARRETT ROAD
Owner: JOSEPH BRUNDIGE REVOC TRUST
View Value: \$ 2,800
Subject: MOUNTAINS & HILLS
Width: NARROW
Depth: TOP 25
Distance: DISTANT
Condition: 100
Notes: VU



Map Lot Sub: 000001 000064 000000
Location: BARRETT ROAD
Owner: WILKINS, JUDITH N.
View Value: \$ 3,800 CU
Subject: MOUNTAINS & HILLS
Width: AVERAGE
Depth: TOP 25
Distance: DISTANT
Condition: 100
Notes: MTS/AVG/D25/DST VU



Map Lot Sub: 000001 000062 000000
Location: 119 BARRETT ROAD
Owner: KORSMAN, JOHN C
View Value: \$ 5,000
Subject: MOUNTAINS & HILLS
Width: AVERAGE
Depth: TOP 25
Distance: EXTREME
Condition: 100
Notes: VU



Map Lot Sub: 000002 000052 000000
Location: 66 MASON ROAD
Owner: WASHBURN, TIMOTHY C
View Value: \$ 5,600
Subject: MOUNTAINS & HILLS
Width: WIDE
Depth: TOP 50
Distance: EXTREME
Condition: 50
Notes: PART BLCKD DIST VU



Map Lot Sub: 000002 000059 000000
Location: 42 MERRIAM HILL ROAD
Owner: HARTLEY, JAMES A
View Value: \$ 5,600
Subject: MOUNTAINS & HILLS
Width: TUNNEL
Depth: TOP 75
Distance: DISTANT
Condition: 100
Notes:



Map Lot Sub: 000001 000065 000000
Location: 86 BARRETT ROAD
Owner: WILKINS, JUDITH N.
View Value: \$ 8,200
Subject: MOUNTAINS & HILLS
Width: WIDE
Depth: TOP 50
Distance: EXTREME
Condition: 75
Notes: vu thru ple



Map Lot Sub: 000002 000056 000001
Location: MERRIAM HILL ROAD
Owner: WASHBURN, TIMOTHY C
View Value: \$ 11,200 CU
Subject: MOUNTAINS & HILLS
Width: AVERAGE
Depth: TOP 75
Distance: DISTANT
Condition: 100
Notes:



Map Lot Sub: 000002 000056 000002
Location: MERRIAM HILL ROAD
Owner: WASHBURN, TIMOTHY C
View Value: \$ 11,200 CU
Subject: MOUNTAINS & HILLS
Width: AVERAGE
Depth: TOP 75
Distance: DISTANT
Condition: 100
Notes:



Map Lot Sub: 000002 000056 000003
Location: MERRIAM HILL ROAD
Owner: WASHBURN, TIMOTHY C
View Value: \$ 11,200 CU
Subject: MOUNTAINS & HILLS
Width: AVERAGE
Depth: TOP 75
Distance: DISTANT
Condition: 100
Notes:



Map Lot Sub: 000002 000056 000000
Location: MERRIAM HILL ROAD
Owner: WASHBURN, TIMOTHY C
View Value: \$ 12,400 CU
Subject: MOUNTAINS & HILLS
Width: WIDE
Depth: TOP 75
Distance: DISTANT
Condition: 100
Notes:



Map Lot Sub: 000002 000057 000000
Location: MERRIAM HILL ROAD
Owner: WASHBURN, TIMOTHY C
View Value: \$ 12,400 CU
Subject: MOUNTAINS & HILLS
Width: WIDE
Depth: TOP 75
Distance: DISTANT
Condition: 100
Notes:



Map Lot Sub: 000003 000034 000000
Location: 240 ADAMS HILL ROAD
Owner: BUTTRICK, MARSHALL A
View Value: \$ 12,400
Subject: MOUNTAINS & HILLS
Width: WIDE
Depth: TOP 75
Distance: DISTANT
Condition: 100
Notes:

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.

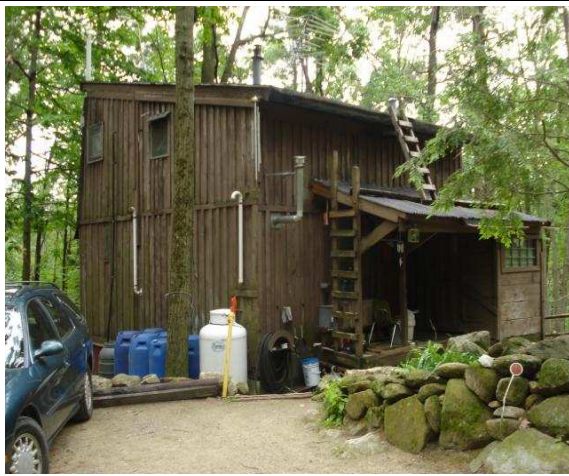
A0 – Generally 14’ wide with gable roof, could be 2x4 or 2x6 construction.

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.



B3 -- AVG-30 (000002 000054 00000B)



B2 -- AVG-20 (000002 000050 000001)



B2 -- AVG-20 (000002 000053 00000L)



B1 -- AVG-10 (000002 000061 000000)



B1 -- AVG-10 (000001 000034 000000)



B1 -- AVG-10 (000001 000037 000000)



B1 -- AVG-10 (000005 000118 000000)



A0 -- AVG (000005 000080 000000)



A0 -- AVG (000005 000096 000000)



A0 -- AVG (000008 000028 000000)



A0 -- AVG (000002 000016 000000)



A1 -- AVG+10 (000002 000001 000066)



A1 -- AVG+10 (000002 000001 000067)



A1 -- AVG+10 (000002 000022 000000)



A1 -- AVG+10 (000005 000078 000000)



A1 -- AVG+10 (000008 000025 000000)



A1 -- AVG+10 (000002 000041 00000C)



A2 -- AVG+20 (000005 000128 000000)



A2 -- AVG+20 (000002 000020 000001)



A2 -- AVG+20 (000001 000011 000000)



A2 -- AVG+20 (000001 000014 000000)



A3 -- AVG+30 (000001 000058 000000)



A3 -- AVG+30 (000002 000030 000000)



A3 -- AVG+30 (000002 000056 000007)



A3 -- AVG+30 (000005 000068 000000)



A3 -- AVG+30 (000003 000034 000000)



A4 -- EXC (000003 000037 00000C)



A4 -- EXC (000008 000030 000000)



A4 -- EXC (000002 000062 000000)



A5 -- EXC+10 (000005 000126 000000)

Town of GREENVILLE Hillsborough County New Hampshire

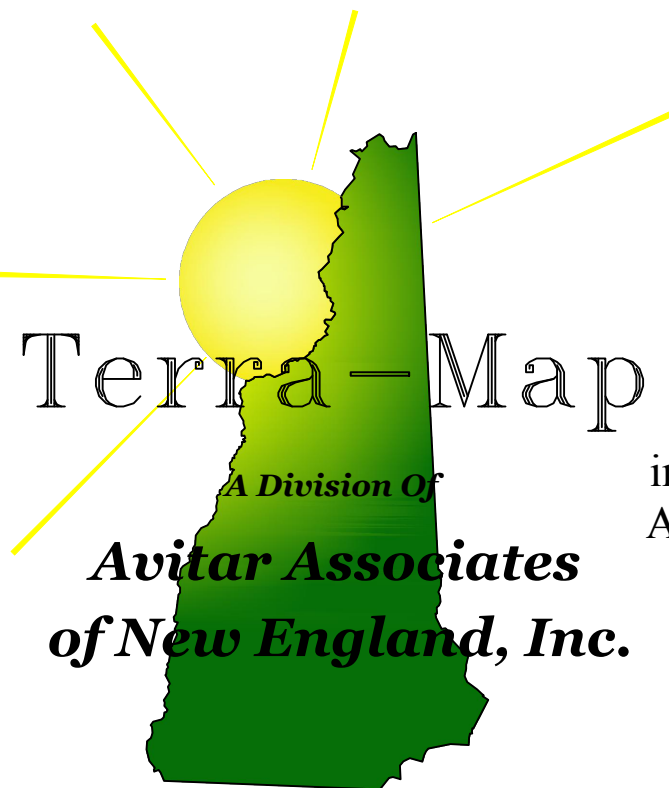
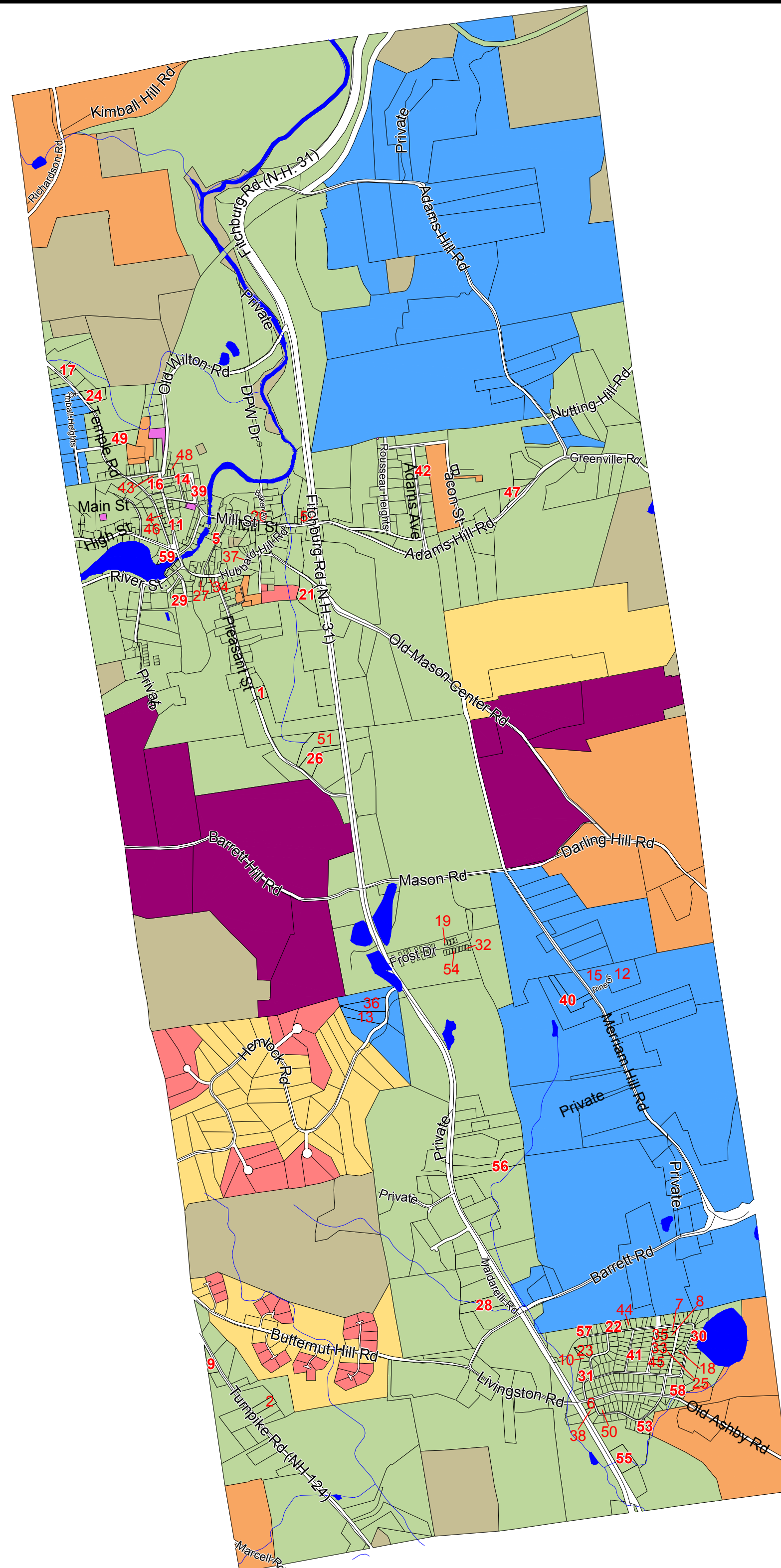
2018 Revaluation Neighborhood and Sales Map

LEGEND

Neighborhoods

- AVERAGE -40%
- AVERAGE -30%
- AVERAGE -20%
- AVERAGE -10%
- AVERAGE
- AVERAGE +10%
- BACKLAND

1-59 SALE ID #



Sale and Neighborhood code information was acquired from Avitar Assessing database. Town Boundary and Road information was acquired from GRANIT.

GREENVILLE SALES LIST

SALE ID #	PID	DATED	BOOK	PAGE	QUAL	PRICE	GRANTOR
1	000004000032000000	2016-05-03	8851	2457	Q	205000	BRUNELLE, MICHAEL J
2	000001000022000000	2016-05-09	8853	1225	Q	145000	WHITE, TALEN
3	000005000128000000	2016-05-09	8853	1949	Q	139933	LAMARRE, WILLIAM RICHARD JUDITH
4	000005000078000000	2016-05-31	8859	2686	Q	120000	HILTON, JESSIE E
5	000006000048000000	2016-05-31	8860	1353	Q	89933	DESAUTELS, ROBERT R
6	000001000070000002	2016-06-01	8861	870	Q	79933	GREENVILLE ESTATE TENANTS COOP, INC.
7	000001000070000133	2016-06-17	8866	2276	Q	44933	WHITMORE, MICHAEL
8	000001000070000134	2016-06-20	8867	446	Q	55000	ROBARGE, ALTHEA R
9	000001000014000000	2016-06-21	8867	976	Q	236000	MILLER, KELLY C
10	000001000070000078	2016-06-28	8870	892	Q	48000	JOHNSON, KAREN
11	000005000124000000	2016-07-01	8871	1952	Q	80000	505 REALTY ASSOCIATES LLC
12	00000200006100000G	2016-07-14	8875	1915	Q	25000	PIERSON, DAVID J
13	000002000001000066	2016-07-28	8880	889	Q	250000	POMERLEAU, TIMOTHY J
14	000005000110000000	2016-08-22	8888	1381	Q	177533	HIGGINS, THOMAS F
15	00000200006100000E	2016-08-26	8890	410	Q	20000	JONILIONIS, RYAN
16	000005000090000000	2016-08-29	8890	1657	Q	182000	YOUNG, RON
17	000008000025000000	2016-08-29	8890	2778	Q	189933	STEPHAN, JEFFREY A.
18	000001000070000147	2016-09-09	8895	479	Q	39000	SCHMID, JOHN A
19	000002000003002-28	2016-09-19	8898	2	Q	30000	ROCHETTE, PAUL J
20	000006000059000000	2016-09-29	8901	2382	Q	85000	DESROSIERES, JEANNE M
21	000004000036000000	2016-10-17	8907	1928	Q	182500	MESZYNSKI III, EDWIN C
22	000001000070000198	2016-10-17	8908	210	Q	50000	FIELD, DOUGLAS
23	000001000070000079	2016-10-18	8908	1656	Q	30000	LAPRADE, SARA
24	000008000028000000	2016-11-18	8919	524	Q	133000	LEGER, ROBERT G
25	000001000070000138	2016-12-07	8925	2747	Q	38000	TAYLOR, DIANE
26	000002000020000001	2016-12-07	8925	2149	Q	253000	LAMARRE, JUDITH A
27	000005000004000000	2016-12-15	8928	1545	Q	78000	DANTAS, DONNA
28	000001000041000002	2017-02-01	8941	2697	Q	139000	YOUNG, MAUREEN
29	000005000012000000	2017-02-22	8946	1152	Q	95000	SOMERO, GREG
30	000001000070000178	2017-03-02	8948	2268	Q	37000	COULSON, PETER
31	000001000070000075	2017-03-20	8952	2564	Q	74900	75 LAUREL DR, LLC
32	000002000003002-24	2017-04-14	8959	2512	Q	30000	SOUHEGAN VALLEY COMM DEV CORP
33	000001000070000128	2017-04-24	8962	372	Q	55533	LEBLANC, JANITA M
34	00000500000300000B	2017-06-05	8972	1905	Q	101000	VAN SICKLEN-LANG, JAMES
35	000001000070000131	2017-06-05	8970	883	Q	45933	BECKFORD, RUTH A
36	000002000001000067	2017-06-28	8981	1490	Q	258533	EDWARDS, ANDREW S
37	00000600000800000B	2017-07-03	8983	1916	Q	112533	STAMP, BRADLEY C
38	000001000070000003	2017-08-21	8999	378	Q	39000	COLLINS, KATHERINE L

39	000005000100000000	2017-09-18	9003	789	Q	129000	HAMBLIN, JASON S
40	00000200006000000C	2017-09-20	9008	2629	Q	229000	COMBS, WILLIAM C
41	000001000070000108	2017-10-03	9013	1745	Q	45933	HUXLEY, TENNILLE
42	000007000033000000	2017-10-04	9014	291	Q	150000	ROBINSON, PAUL
43	000005000092000000	2017-10-11	9015	1244	Q	162000	WASHBURN, RYAN M
44	000001000070000195	2017-10-30	9021	1770	Q	56000	BREEN, TREVOR
45	000001000070000125	2017-11-21	9028	2111	Q	37000	BOUCHER, DAVID
46	000005000080000000	2018-03-30	9060	1122	Q	112800	REARDON, DOUGLAS A
47	000007000044000000	2018-04-06	9062	1232	Q	195000	LAMARRE, WILLIAM N & JEAN L
48	000005000096000000	2018-04-10	9062	2788	Q	128000	MACK, DANIEL
49	000008000030000001	2018-04-24	9066	1761	Q	34400	SYBERT, SCOTT
50	000001000070000032	2018-05-01	9068	2819	Q	41000	DIGNARD, PAUL C
51	000002000020000002	2018-05-04	9069	2657	Q	40000	CO-AD REALTY, LLC
52	00000600007800000B	2018-05-11	9071	1893	Q	174933	LOPEZ, GARY A
53	000001000070000012	2018-07-13	9090	1215	Q	29000	REEL, DENISE C
54	000002000003002-20	2018-07-13	9090	1896	Q	15000	DONALDSON, LISA
55	00000100007000000B	2018-07-23	9093	1080	Q	320000	932 FICHBURG ROAD LLC
56	000001000050000000	2018-07-26	9094	345	Q	400000	PARKER, GERALD
57	000001000070000204	2018-08-06	9097	2539	Q	59933	BALDINELLI, DONALD A, TRUSTEE
58	000001000070000163	2018-08-09	9098	2524	Q	52500	BANKART, PEGGY A
59	000005000034000000	2018-08-16	7100	2044	Q	225000	TRIDAM ENERGY, LLC