

Avitar Associates of New England, Inc.

Municipal Services Company

Franconia, NH

2016 CYCLICAL REVALUATION

April 1, 2016

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

Index Manual V3.15

	1	
Intended Us	se/User	2
C4! 1	Constituent Construct & Construct	2
Section 1.	Certification/Contract & Scope of Work	
A.	Certification	
В.	Scope of Work Contract	
C .	Personnel & Qualifications	
D.	Data Collection.	29
Section 2.	Prior DRA General Statistics	61
Section 3.	Valuation Premise	65
A.	Three Approaches to Value/Highest & Best	67
В.	Zoning	71
С.	Town Parcel Breakdown	72
D.	Time Trending	73
E.	Neighborhood Classification	
F.	Basic Mass Appraisal Process	78
G.	Assumptions, Theories & Limiting Factors	
Н.	Telecommunications & Utilities Value Report	
Section 4.	CAMA System	101
A.	Introduction to the Avitar CAMA System	
Section 5.	CAMA Appraisal Review Card & Abbreviations, Samples & Definitions	109
Section 6.	Sales Data	129
A.	Date Range of Sales & Effective Date of New Value	
В.	Qualified & Unqualified Sales Report	
Section 7.	Preliminary Sales Analysis Spreadsheets	139
Section 8.	Field Review & Informal Hearing Process	151
A.	Field Review	
В.	Informal Hearing Process	155
Section 9.	Calibration Technique, Final Statistical Analysis & Value Cost Tables	157
A.	Calibration Technique	
В.	Final Statistical Analysis & Testing	
C.	Final Valuation Cost Tables	
Section 10.	Waterfront & View & Building Grade Information	311
A.	Waterfront Report	
В.	View Report	
C.	Building Grade Report	
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INTRODUCTION

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

We use a data collection card to facilitate the listing and pricing of buildings which will insure uniformity and accuracy in the collection of data and use of the CAMA system. *See Section 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.

CERTIFICATION/CONTRACT & SCOPE OF WORK

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

A. CERTIFICATION

CERTIFICATION

Dear Board Members:

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

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

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

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

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I certify that the total taxable value of the town is \$284,825,015.

RESUME' OF SUPERVISOR OR SIGNOR

David S. Woodward Avitar Associates 150 Suncook Valley Highway Chichester, NH 03258

Experience:

1999 - Present Assessor, Avitar Associates of N.E., Inc., Chichester, NH

Working as the field agent for Avitar in the northern country of New Hampshire. Handling: revaluations; new construction; abatements; defense of values (Milan, Carroll, Berlin) for various communities.

Coos County District 7, State Representative

1991 - Present Selectman/Assessor, Town of Milan, NH

Various town government boards and committees.

Worked closely with assessing consultant to maintain fair and

equitable assessments in town.

1988 - Present Vice President & Treasurer, Woodward Bus, Inc., Milan, NH

Contracted with Milan and Dummer School Districts for the transportation

of K-12 students.

1981 - 1985 Petty Officer 2nd Class, Machinery Technician, United States Coast Guard

Cape Canaveral, Florida

Coast Guardsman of the Quarter, Good Conduct Medal

Military:

1981 - 1985 Petty Officer 2nd Class, Machinery Technician, United States Coast Guard

Cape Canaveral, Florida

Coast Guardsman of the Quarter, Good Conduct Medal, Marksman

Education: IAAO Course 101 - Appraisal Principles

IAAO Course 102 - Income Approach to Value

IAAO Course 300 - Mass Appraisal

NH State Statutes

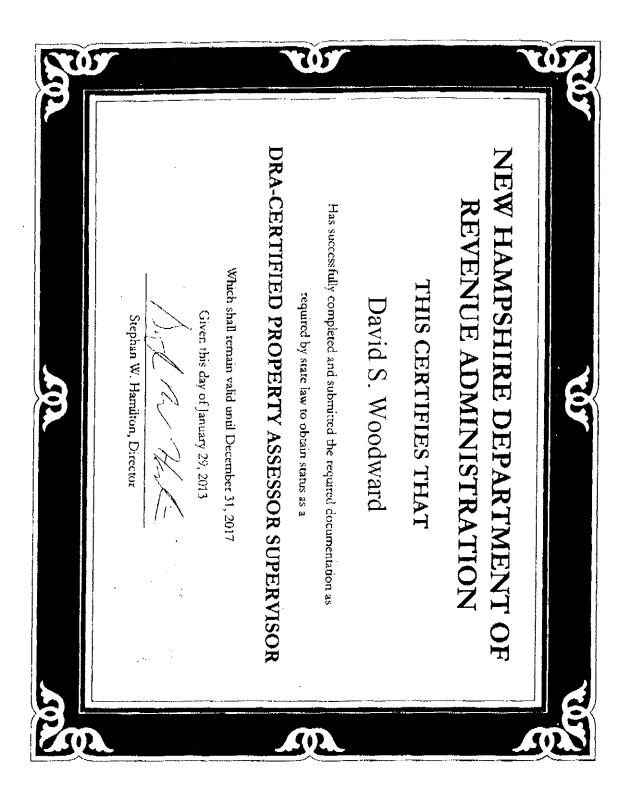
Uniform Standards of Professional Appraisal Practice

Class "A" Machinery Technician School Graduate Berlin High School 1977

Professional Designations or Affiliations:

NH Department of Revenue, Certified Property Assessor Supervisor

Expert Witness Before the NH Board of Tax & Land Appeals



B. CONTRACT & SCOPE OF WORK

REVALUATION/UPDATE AGREEMENT

SUBJECT: <u>Update of all taxable</u>, 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.

Franconia, 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 Franconia
1.2 Address of Municipality:	P.O. Box 900 / 421 Main Street
	Franconia, NH 03580
1.3 Contact Email:	selectmen@franconianh.org
1.4 Contracting Officer for the Municipality:	Board of Selectmen
1.5 Telephone & Fax Numbers:	(603) 823-5237 Fax 823-5581
1.6 Name of Company:	Avitar Associates of N.E., Inc.
1.7 Address of Company:	150 Suncook Valley Highway
	Chichester, NH 03258
1.8 Telephone & Fax Numbers:	(603) 798-4419 Fax (603) 798-4263
1.9 Name and Title of Company Signer:	Loren J. Martin, President of Assessing Operations
	or Gary J. Roberge, CEO
1.10 Contact Email:	loren@avitarassociates.com or gary@avitarassociates.com

2. GENERAL SERVICES TO BE PERFORMED BY THE COMPANY

2.1 Appraise all property.

- 2.1.1 To appraise all taxable property within the municipality in a good and workmanlike manner according to New Hampshire Revised Statutes 75:1.
- **2.1.2** To appraise all tax exempt and non-taxable property (RSA 74:2) within the taxing jurisdiction of the Municipality in the same manner as taxable property.

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

2.2 Completion of Work:

- 2.2.1 The company shall complete all work and deliver the same in final form to the Municipal Assessing Officials on or before 10/1/2016 with assessments as of 4/1/2016.
- 2.2.2 A penalty of \$35.00 per day shall be paid by the Company for each day required for completion beyond the above stated completion date for delays caused by the Company.
- 2.2.3 The re-assessment shall be considered complete and in its final form only when informal reviews have been complete, value changes made as required and the figures are submitted to and accepted by the Municipal Assessing Officials. The Company shall provide the municipality with a full set of property record cards, the USPAP Standard 6 Report which includes the data collection on manual and the CAMA Manual, if applicable.

2.3 Personnel.

- 2.3.1 The Company shall employ experienced and competent assessors who have been certified by the N.H. Department of Revenue Administration in accordance with ASB 300 rules and RSA 21-J:14-f for the level of work they will be performing. A list of personnel is attached to this contract detailing their level of certification.
- 2.3.2 The Company shall not compensate, in any way, a Municipal officer or employee or any member of the family of such officer or employee in the performance of any work under this contract.
- 2.3.3 Upon approval of the contract and before the update/revaluation begins, the Company shall forward to the N.H. Department of Revenue Administration a list of the approved employees assigned to the update project.
- 2.3.4 The Company will ensure the DRA Certified Assessor Supervisor will be on the job site 50% of the time.
- 2.3.5 The Company will ensure that there will be no assigning of any part of the contract to anyone other than the Company without express written permission by the Town.

2.4 Public Relations.

The Company and the Municipality, during the progress of the work, shall use its best efforts and that of its employees to promote full cooperation and amiable relations with the taxpayers. All publicity and news releases will be cleared with the Municipal Assessing Officials. The Company, upon request of the Municipality, will make available speakers to acquaint property owners with the nature and purpose of the

update at a public forum scheduled by the Municipality, but not more than 4 during the course of the project.

2.5 Confidentiality.

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

2.6 Compensation and Terms.

The Municipality in consideration of the services hereunder to be performed by the Company agrees to pay to the Company the sum of <u>\$42,800</u> dollars, in manner and form as follows:

To be billed in 12 equal monthly payments of \$3,566.66 /month as specified in the previously executed 5 year general assessors agreement.

3. DETAIL SERVICES TO BE PERFORMED BY THE COMPANY

3.1 Development of Unit Costs:

- 3.1.1 The Company shall use Marshall & Swift Cost Manual as a basis to develop the costs of residential, commercial and industrial construction in the area and modify those costs by local sales, material costs and prevailing wage rates in the building trades. These shall include architects and engineer's fees, and contractor's overhead and profits. Before using such unit costs, the Company shall make tests using costs against actual sales of buildings whose actual current costs are known, in order to ensure accuracy.
- 3.1.2 Residential Property Appraisal Schedules. The Company shall use unit cost as the basis of appraisal of residential properties. Schedules shall consist of unit base prices upon definite specifications for houses of various types and quality of construction and reflect the building customs and practices in the community. The schedules shall include adjustment for story height, square foot size and extra features, such as barns, garages, pools, fireplaces, etc.

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

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

- 3.2.2 Every principal building(s), shall be accurately measured and listed to account for the specific elements and details of construction as described in the data collection manual. Such elements and details may include, but not be limited to: quality of construction; age of structure; depreciation factors; basement area; roofing; exterior cover; flooring; fireplaces; heating & cooling systems; plumbing; story height; number of bathrooms; number of bedrooms; and, other features, attributes, or factors that might affect market value. (All improvements on the property will be measured but not necessarily listed, ie. sheds, decks, barns, etc.)
- 3.2.3 The Company shall make an attempt to inspect the property and if the attempt is unsuccessful, the Company may:
 - (a) Leave a notification card at the property advising the taxpayer that they will receive a letter in the future to call and schedule an interior inspection and;
 - (b) Send a letter to the property owner requesting that the property owner call the Contractor's designee, within a stated time frame as agreed upon by the Municipal Assessing Officials and the Company, to arrange for an interior inspection;
- **3.2.4** If the Company is not able to arrange for an interior inspection or entrance to a building or parcel of land cannot be obtained as detailed in Section 3.2.5 below, the Company shall:
 - (a) Estimate the value of the improvements using the best evidence available; and
 - (b) Annotate the property record card accordingly.
- **3.2.5** The Company shall complete interior inspection of all properties except:
 - (a) Vacant or unoccupied structures;
 - (b) Where multiple attempts for inspection have been made without success and the owner or occupant has not responded to the Companies notifications:
 - (c) Where postings prevent access;
 - (d) Unsafe structures;
 - (e) When the owner has refused access to the Company;
 - (f) When inhabitants appear impaired, dangerous or threatening; and,
 - (g) Any other reason for which the Municipal Assessing Officials agree that the property is inaccessible.
- 3.2.6 Commercial and Industrial property, whether rented or not, may have its earnings or estimated earnings capitalized as another means of developing the properties market value.
- 3.2.7 The Company shall provide to Municipality a complete copy of the: field data collection card(s).

3.3 Market Analysis:

- 3.3.1 A DRA Certified Property Assessor Assistant under the guidance of a DRA Certified Property Assessor or Supervisor may validate sales data. A DRA Certified Property Assessor Supervisor shall prepare the full market analysis.
- 3.3.2 In order to ensure that appraisals will reflect full and true value, the Municipality shall provide to the Company a copy of all property transfers for a period not to exceed two (2) years immediately preceding the effective date of the update.
- 3.3.3 A market analysis shall be conducted using accepted appraisal methods in order to determine land, building and total property values. Such accepted methodology shall include the consideration of all sales given by the municipality to the Company and their inclusion in the sales section of the UPSAP report with appropriate notations for those sales not used in the correlation of values.
- 3.3.4 All qualified property sales shall be included in the USPAP report by photocopy or printout of the property assessment record card and a photograph of the principal buildings shall be attached thereto. A list of all unqualified sales will also be provided.
- 3.3.5 The sales price and terms of the sale shall be verified by the Company and a notation as to qualified or unqualified transaction with unqualified sales noted as to reason made on the property assessment record card along with the sale price, date of the sale, and date of inspection.
- 3.3.6 Land values shall be determined from land only sales whenever possible, however, in the absence of an adequate number of land sales, the appraiser may use the land residual technique to assist him in the determination of land values. The analysis shall show the sale price, adjustments made and final value as of the effective date of the update.
- 3.3.7 The indicated land values shall be shown as, but not limited to, front foot, square foot, front acre or rear acre units or other appropriate units of comparison.
- 3.3.8 The preliminary market analysis showing the sales used and the analysis to indicate property values, including front foot, square foot or front acre, rear acre unit values, or other appropriate units of comparison shall be delivered to the Municipal Assessing Officials prior to the notification to taxpayers of preliminary values. Final market analysis will be printed and provided to the Municipal Assessing Officials as part of the USPAP report.

3.4 Value Notification & Informal Reviews.

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

- 3.4.2 The Company shall mail, first class, to all property owners a notice of the newly estimated value of the property. Such notice shall also contain <u>instructions for online access for 30 days</u> for their ease in review and comparing assessments and an indication of where else this information is available, ie, the Library, Town Hall, etc. for review. The notice shall also contain the date, time and location of the informal review process including instructions on obtaining an informal review.
- 3.4.3 The informal review process shall include a 3 day window for property owners to call and schedule an appointment which will occur at a later date. The informal review process may be monitored by the Municipal Assessing Officials or their designee. The Company shall ensure that an informal review of the newly estimated property values is provided to all property owners who request such review during the timeframe allowed for setting up appointments.
- 3.4.4 The Company shall notify all property owners addressed during the informal reviews of the disposition of their review stating whether or not a change in value has resulted and the amount thereof and will contain information regarding the abatement/appeal process.

3.5 Manual of Appraisal:

- **3.5.1 Final Appraisal Report.** This report shall follow closely the most recent edition of Uniform Standards of Appraisal Practice (USPAP) Standard 6. The report shall contain the following sections:
 - 1. A Letter of Transmittal.
 - 2. A Certification Statement.
 - 3. A section including the contracted Scope of Work.
 - 4. A section detailing sales, income, and cost approaches to value including all valuation premises.
 - 5. A section including all tables pertinent to the valuation process along with any schedules for the valuation of residential, commercial, industrial, manufactured housing and exempt properties.
 - 6. A section including statistical analysis and testing.
 - 7. A neighborhood/sales map.
 - 8. A section detailing all CAMA system codes/tables.
 - 9. A section detailing the data collection process.

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

3.6 Property Record Cards:

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

- 3.6.2 The cards shall be arranged based on the Town's CAMA system design, as to show the owner's name, street number, or other designation of the property and the mailing address of the owner, together with the necessary information for determining land value, the number of acres of the parcel, the land classification, any adjustments made to the land values and the value of the improvements to the land.
- 3.6.3 The card shall be so arranged as to show descriptive information of the buildings, pricing detail, depreciation allowed for physical, functional and economic factors and an outline sketch of all principal buildings in the parcel. The property record cards shall be provided in map, lot and sublot sequence and will detail the base valuation year and the print date of the property record card.
- 3.6.4 Any coding used by the Company on the property record card will be clearly explained elsewhere on the card or in the USPAP report.
- 3.6.5 The initial's of the Company's employee who measured and/or listed the property shall be noted on each property record card, along with 3rd and 4th characters that describe the reason for the visit and what was done, ie, M=measured, L=measured & listed. A detailed explanation of these codes is outlined in the USPAP report.

4. APPEAL - PROCEDURE NOTIFICATION.

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

OPTION NUMBER 1

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

OPTION NUMBER 2

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

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

5. HOW THE COMPANY VALUES PROPERTY

- 5.1 Replacement cost shall be computed using the schedules described in section 3.2. These values shall then be depreciated according to age, condition, utility and desirability and the appropriate amount of physical, functional and economic depreciation shall be shown on each property record card, or shown as a composite adjustment based on condition, utility and desirability.
- 5.2 If the residential property contains 4 or more separate apartments or residential areas and if the rental charges are at market level, the earnings may be examined to establish a basis of rent capitalization to be used as a comparison to other property indications of value.
- 5.3 Before the final values are estimated, a DRA Certified Property Assessor Supervisor shall compare the preliminary values with the sales utilized in the sales survey to ensure all values reflect the market as of April 1 of the year of the revaluation.
- 5.4 When computations of the data obtained from the inspection have been completed a final review shall be made by a DRA Certified Property Assessor Supervisor parcel by parcel, block by block, to identify and correct any mechanical errors, unusual features or anything influencing the final value and to ensure all properties are valued at their highest and best use.

6. CONDUCT OF VALUATION OF PUBLIC UTILITY PROPERTY

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

7. ABATEMENT & TAX APPEALS

The Company agrees to furnish the services of a qualified representative to support the values established for the revaluation tax year upon local abatements without cost. A written recommendation will be provided. Appeals to the N.H. Board of Tax and Land Appeals or Superior Court, in all cases where the appeals have been entered within the time prescribed by law will be at the per diem rate of \$85/hour. "Any legal fees incurred are the sole responsibility of the town." In the case of an appeal upon Public Utility property that has been appraised by the Company, the prevailing rate will be charged (currently \$125/hr), the services of an expert may be required and the charge shall be \$1,500 per day plus expenses. The Company shall continue to be responsible for providing a qualified representative to support the established value even if the Municipal Assessing Officials have reduced the value as part of the proceedings defined in RSA 76:16. However, if the Municipal Assessing Officials increase any value established by the Company, they forfeit their right to Company representation.

8. SERVICES TO BE PERFORMED BY THE MUNICIPALITY/CITY

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

8.2 Office Space and Equipment.

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

8.3 Records and Maps.

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

8.4 Sales Information.

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

9. INDEMNIFICATION AND INSURANCE

- 9.1 The Company agrees to indemnify the Municipality against claims for bodily injury, death and property damage which arises through the company's actions in the course of the Company's performance of the agreement.
- 9.2 The Company shall not be responsible for consequential or compensatory damages arising from the late performance or non-performance of the agreement caused by circumstances which are beyond the Company's reasonable control.
- 9.3 The Company shall maintain Public Liability Insurance, Automobile Liability Insurance and Workmen's Compensation Insurance.
 - 9.3.1 The Public Liability Insurance shall be in the form of commercial general liability with the inclusion of contractual liability coverage and shall provide limits of \$1,000,000 each occurrence for bodily injury liability, and \$1,000,000 each occurrence for property damage liability.
 - 9.3.2 The Automobile Liability Insurance shall be in the form of comprehensive automobile liability and shall provide limits of \$1,000,000 each occurrence for bodily injury liability. A copy of the insurance certificate shall be forwarded to the Department of Revenue Administration before starting any work.

9.4 The Company shall maintain certificates of insurance on record with the Department of Revenue before staring 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 <u>1,317</u> 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 <u>\$55</u> per parcel/tract. In the event of missing utility parcels, the additional cost is \$1,500 per utility property.

12. ADDENDUMS AND APPENDIXES

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

Agreement Execution

*Bond Required by Town Pleadditional Cost of <u>\$1,700</u> New Total, If Bond Required Total Number of Parcels <u>1,31</u>	
In the presence of:	Municipality of: Franconia, N.H.
Sally L. Small Witness	By: Muliips Board of Selectmen Date: //-2/5
In the presence of: Sheety J. Chair. Witness V	Company: Avitar Associates of N.E., Inc. By: Old Martin, President of Assessing Operations or Gary J. Roberge, CEO Date: 1-17-15
NOV 1 2 2015	

AVITAR PERSONNEL THAT MAY WORK ON THE PROJECT

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

C. PERSONNEL & QUALIFICATIONS

PERSONNEL WHO CONTRIBUTED TO THIS PROJECT

<u>ID</u>	EMPLOYEE	AVITAR POSITION	NH DRA CERTIFICATION
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
CR	Chad Roberge	Assessor/Supervisor	Certified Property Assessor Supervisor
ER	Evan Roberge	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.

D. DATA COLLECTION

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

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

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

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

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

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

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

TOTAL ACRES		VIEW	SIBIECT			160			LAND USE ZONE SIZE	ZONE LAND USE		10)	9)	8)	70	6)	5)	Ą	3)	2)	1)	FEATURE (10 PER CARD)		**WORK IN PROGRESS - NOT OFFICIAL DOCUMENT**										DATE GRANTOR			DATE INITIAL		PROP LOC#			OWNER	MAP: LOT:	
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WALLERED	STEAM	RADWIR	BAD EI EC	NONE	HOT WATER	HEAT PUMP	FA NO DUCTED	FA DUCTED	CONVECTION	CERAMICORTZ	HEAT TYPE		WOOD/COAL	SOLAR	OIL	GAS	ELECTRIC	HEAT FUEL	PINESOFTWD	PERGO/LAMIN	PARQUET	MINPLYWD	LINONINYL	HARDWOOD	HARD TILE	CONCRETE	CARPET	FLOORING	WOOD OF THE	WALL BOARD	PLASTERED	MINIMUM	DRYWALL	AVG FOR USE	INTERIOR WALLS	WD SHINGLE	VINYLSIDING	STN ON MASN	PREFINATL	PREFB WD PNL	NOVELTY		EXT WALLS CONT	
2000	BASE BATE CODE		TEMPORARY	ECONOMIC	FUNCTION	PHYSICAL	BLDG DEPRECIATION	A E F G P VP VG	AGE CONDITION EST	YEAR BUILT	WOOD	STEEL	SPECIAL	REIN-CONCRETE	MASONRY	CML WALLFRWHEIGHT	AA-SPECIAL USE	A9-LUXURIOUS	A8-EXC +60	A7-EXC +40	A6-EXC +20	A5-EXC +10	A4-EXC	A3-AVG+30	A2-AVG+20	A1-AVG+10	AO-AVG	B1-AVG-10	B2-AVG-20	B4-AVG-40	QUALITYEST	GENERATOR	AC %	FIREPLACE(S)	280		BATHROOMS	BEDROOMS #		3.75 4.00 SPUTLYL	2.50 2.75 3.00 3.50	1.00 1.50 1.75 2.00	STORY HEIGHT	

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.

<u>Date - Book - Page - Grantor - Q/U - Code - Sale Price</u>

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.

<u>ARMS LENGTH SALE</u> = 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 <u>Jane Doe</u> visited the property on April 4, 2007 for the <u>update</u> and <u>measured and listed</u> the property.

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

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

ACTIONS

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

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

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

M = MEASURED only.

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

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

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

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

LISTING THE PROPERTY

Building Site & Land Topography Description

Undeveloped/Wooded A tract of land that is not improved with water, septic (or sewer) or

electric.

Undeveloped/Cleared Same as undeveloped wooded, but an area that could be a house

site 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.

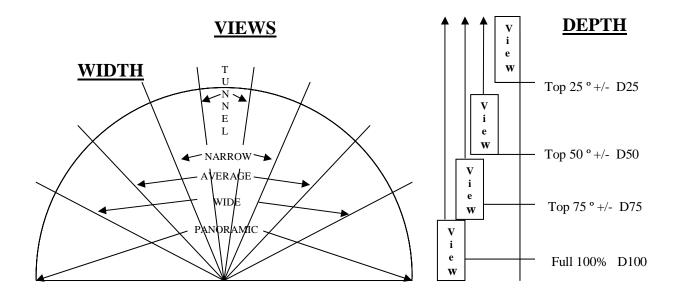
Severe Typically extreme sloping topography that would normally be viewed as

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.

<u>Driveway</u> Gravel/Dirt; Nat/Grass; Paved; Undeveloped.

Road Gravel/Dirt; Paved; Undeveloped.



SUBJECT *	<u>DISTANCE</u>	
LAK Lakes	CLS (or NER)	Close or Near – trees are visible & distinguishable
MTS Mountains	DST	Distant – you know there are trees but they are not distinguishable
HLS Hills	EXT	Extreme – no visual ability to distinguish tree cover
DCT Doctorel		

PST Pastoral

STR Streams/Rivers

LMT Lakes & Mountains

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.

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

LISTING THE PROPERTY

Building Style & Normal Story Height

BUILDING STYLES* PREDOMINATE STORY HEIGHT

Ranch One Story
Mobile Home One Story

Cape 1-1/2, 1-3/4 Story

Saltbox 1-3/4 Story Gambrel 1-3/4, 2 Story

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.) <u>Attics</u> 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.) <u>Basements</u> 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.) <u>Cathedral Ceilings</u> 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.) <u>Vaulted Ceilings</u> 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

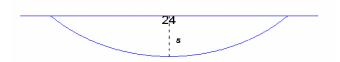
A bay or bow window is a projection on the side(s) of a house which may or may not be considered a livable area. If the bay window(s) include usable floor space, it must be measured, drawn on the sketch at its actual location and properly labeled. Bay windows are most often angled and are drawn to scale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



How to measure and sketch a bay window:

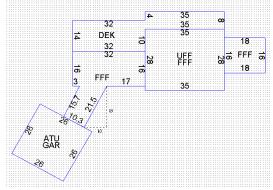
- 1.) Classify the bay window according to its appropriate story height.
- 2.) Check for basement area under the bay window upon listing.
- 3.) Bay windows are only picked up when they include floor space.

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



Angles

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



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

STRUCTURAL ELEMENTS

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

EXTERIOR WALLS

Two (2) entries possible, the 2 most predominate

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

siding.

BELOW AVERAGE: Siding not otherwise described and reflecting less than average

quality; ie: masonite, rough sawn lumber w/bark.

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

sheathing underneath.

AVERAGE: Siding not otherwise described and reflecting average quality (for

comparison purposes other average quality sidings include novelty,

board & batten & clapboard). All forms of softwood.

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

the joists.

ASBESTOS SHINGLE: Typically the shingles are hard and brittle with noticeable grain or

textured surface, non-flammable material that comes in 1x2

sections used in homes circa 1940 - 1960's.

LOGS: Logs that are not simulated log.

ABOVE AVERAGE: Siding not otherwise described and reflecting better than average

quality.

CLAPBOARD: Wood siding having one edge thicker than the other and laid so that

the thick edge overlaps the thin edge of the previous board, not

cedar or redwood, usually has knots.

CEDAR OR REDWOOD: Most commonly found as vertical siding, or at various angles on

contemporary style housing, also exist as very high grade clapboard or shingles can have knots on low side of

cedar/redwood.

PREFAB WOOD PANEL: A type of plywood siding of which there are unlimited varieties on

the market. (T-111) Typically, a 4x8 sheets.

DECORATIVE BLOCK: Cement block that is either fluted or has a rough finish which

appears like it has been broken in half.

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

above average.

CONCRETE/CINDER: Concrete or cinderblock siding.

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

ASPHALT: Asphalt composition shingle, usually on modest housing.

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

sheathing.

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

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

masonry wall.

VINYL SIDING: Clapboards made of vinyl with various grades or qualities. Typical

siding used in today's construction due to low cost when compared

to cedar clapboard.

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

made from aluminum.

PRE-FINISHED METAL: Enameled or anodized metal commonly found on campers/mobile

homes, commercial and industrial buildings.

GLASS/THERMOPANE: Vacuum packed glass sandwich, usually tinted and commonly

found on large commercial and office buildings.

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

CEMENT CLAPBOARD: Cement fiber siding. Asbestos-free fiber and cement combined and

pressed together in the shape of a clapboard. Holds paint very

well.

MASONITE: Composite pressboard/fiberboard, if not maintained will show

areas of rot.

ROOF STRUCTURES

FLAT ROOF: Flat, no pitch to any direction.

SHED ROOF: Single direction sloping.

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

HIP: A roof that rises by inclined planes from all four sides of the house

to one common ridge or point.

SALTBOX: Essentially the same as a gable roof, but one of the two slopes is

much longer than the other.

MANSARD: Similar to hip roof, but having a flat area on the top or changes the

pitch of incline part way.

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

planes.

IRREGULAR: Otherwise not described and having many different angles, shapes

and slopes, i.e. bow style roof.

ROOF COVER

METAL/TIN: Tin or metal covering, often times corrugated like ribbon candy,

typically 4x8 sheets, light gauge.

ROLLED COMPOSITION:

Typically a felt saturated with asphalt and granule stones on the

surface. It comes in a roll. Good for low pitch roofs.

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

Including Architectural style shingles.

TAR/GRAVEL: A flat or very low pitched roof coated with tar material and then

covered by a uniform crushed gravel material. This is normally

seen on commercial/industrial buildings.

RUBBER MEMBRANE: A thin sheet of rubber seamed together. Typically found on flat

roofs. It is typical for commercial/industrial buildings.

ASBESTOS: Shingles of rigid fireproof asbestos. This is typically laid in a

diamond pattern. It is very brittle and used in homes circa 1940-

1960's.

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

WOOD SHINGLES: Wood shingle or shake. Wood shakes have random thicknesses as

they are hand split.

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

CORRUGATED COMPOSITION:

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

PREFAB METAL: Modified corrugated metal panels that are one piece which run

from ridge to soffit. These are either nailed or screwed.

HIGH QUALITY/COMPOSITION:

This is a newer roof that is typically found on higher priced homes. The material can be made with almost any material. Pressed or formed to look like slate or shake. Life expectancy is 50 years.

STANDING SEAM: Heavy gauge metal roofing that "stands up" at seams about 2",

every 6-8 inches in an upside down cone fashion with a 50 year

life.

INTERIOR WALLS

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

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

WALL BOARD: Composition 4' x 8' sheets, such as Celotex.

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

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

DRYWALL: A rigid sandwich of plaster and paper.

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

AVERAGE FOR USE: Is generally used for commercial/industrial buildings to describe

the interior finish as being normal for that style building and use.

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

HEATING FUEL

WOOD/COAL: Chosen only if there is no conventional heating system. Wood

stoves only. (Such as in camps, cottages).

OIL: May be identified on the exterior by the presence of oil filler pipes,

kerosene or K1 are also fuel oil.

GAS: LP or propane gas - these can be identified by LP gas which has a

meter on the side of the house or propane gas will have a large tank

on or in the ground.

ELECTRIC: Baseboards or geothermal.

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

HEATING TYPE

NONE: No heat.

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

type heat).

FORCED AIR NOT DUCTED:

Has blower to blow heat through one vent, no duct work in the

house.

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

through.

HOT WATER: Forced hot water through baseboards.

STEAM: Radiators.

RADIANT ELECTRIC: Electric baseboard, typical electric heat, oil heat supplied through

floors, panels in the walls or ceilings.

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

through them.

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

central air conditioning.

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

CERAMIC QUARTZ: Is generally an electric ceiling mounted unit heater often found in

commercial garages.

WALL/FLOOR FURNACE: A single unit typically fired by gas or oil and typically found in

old mobile homes, camps or garages. Generally, requires no

electric.

INTERIOR FLOORING

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

MINIMUM PLYWOOD: Plywood subfloor or underlayment.

CONCRETE: Concrete slab usually commercial or industrial.

HARD TILES: Quarry, ceramic tiles or polished stamped concrete. This also

includes commercial grade vinyl tiles as seen in some schools and

grocery stores.

LINOLEUM/VINYL: 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.

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

brand name Pergo.

PARQUET FLOORING: Refers to a surface made of small pieces of hardwood, solids and

veneers in various patterns and designs.

CARPET: Wall to wall carpet of good grade, usually found over the subfloor

material, but occasionally covering other floor covers as a

replacement.

AVERAGE FOR USE: Is generally used for commercial/industrial buildings to describe

the floor as being normal for this type of structure and use.

NUMBER OF BEDROOMS

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

BATHS OR BEDROOMS

Count the physical number of rooms and total fixtures. For bathrooms, enter the number of rooms and under fixtures, enter the total number of fixtures 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

GENERATORS

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

EXTRA KITCHEN

Number of kitchens that exist beyond the first/main kitchen in the home. This is normally seen in in-law apartments or additional living areas. This option to assess as part of the building characteristic is available; however, it may or may not be implemented in this community.

AIR CONDITION SYSTEMS

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

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

YES: Normally a large compressor found outside with complete duct work throughout

house or parts of the house, sometimes combined with a heat pump.

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

NUMBER OF STORIES

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

QUALITY ADJUSTMENT

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

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

CONDITION

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

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

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

Defined as:

<u>Functional</u> - 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.

<u>Economic</u> - 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.

<u>Physical</u> - 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.

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

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

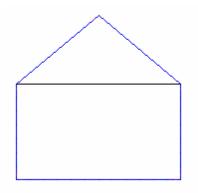
- **SHEDS** All sheds are measured. An average new shed should have a condition of 100%. If of very good quality, increase or decrease if in poor condition.
- **DECK** Deck refers to platforms that are not attached to the primary building. Some decks will be attached to the above ground pools.

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

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

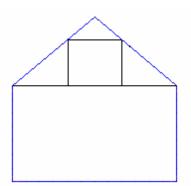
All XFOB's not picked up should be noted.

STORY HEIGHT EXAMPLES



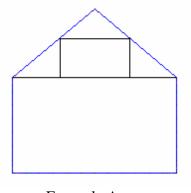


Ranch - Bungalow or comparable structures. No second floor or attic space.



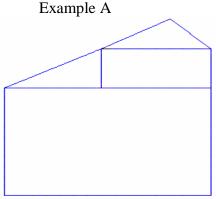
1 STORY FRAME & ATTIC

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

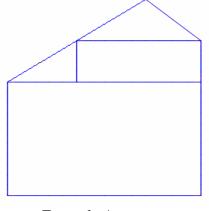


1-1/2 STORY FRAME

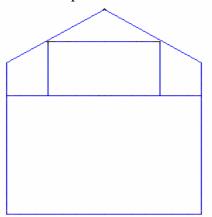
Same basic structure as above with or without shed dormers. In both cases only about 50% of the ground floor space exists in the upper floor as useable space with 6' wall height. Floor space may be larger, but ceiling slope brings the floor to ceiling height less than 6', and as a result, it is not considered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



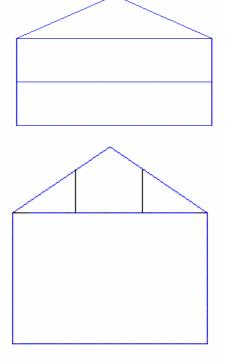
Example B



Example A



Example B



1-3/4 STORY FRAME

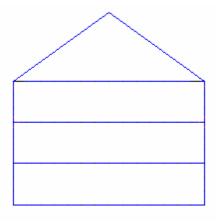
Full shed dormer or very high pitch roof without dormer found throughout the state. Second floor area is about 75% or more of the first floor area. See Example A & B Left

2 STORY FRAME

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

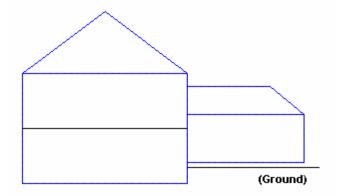
2 STORY FRAME & ATTIC

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

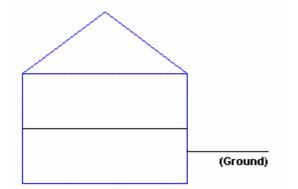


3 STORY FRAME

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



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

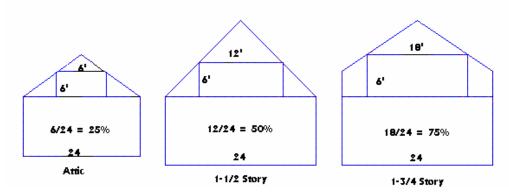


SPLIT ENTRY - one story Ranch Style Home ½ of lower floor foundation exposed.

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.

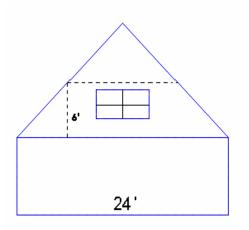
Example: Method 1



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 nonlivable area.

Example: Method 2



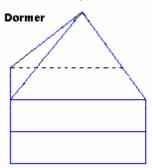
Computation: 6 x2 = 12 (12' total non livable space) 24-12=12 (12' total living space) 12/24 = 50% = Half Story

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

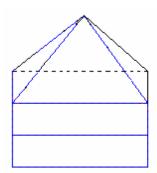
Dormers

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

EXAMPLES:



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

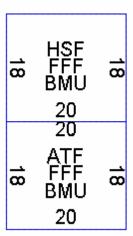


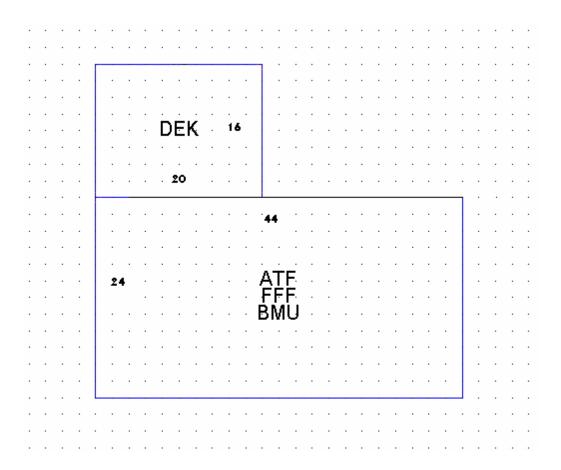
The addition of a dormer to each side of the house can transform a 2-1/2 story house to a 3 story house if full dormers or 2-3/4 story if partial dormers. It is important to note the size of the dormers, whether half, 3/4 or full.

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

Represents dormer addition

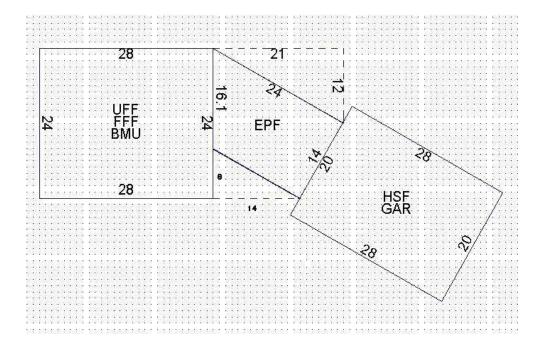






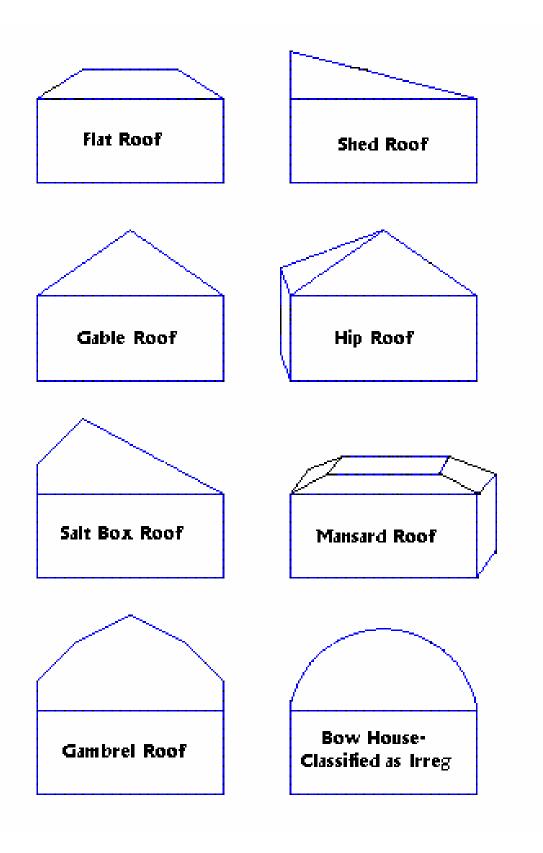
The grid on the back of the DCF is used to draw a sketch of the building to scale. Each point on the grid represents 2 feet, unless otherwise noted by the field person on the sketch.

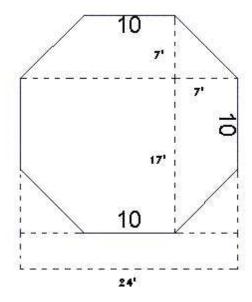
Each section is labeled by existing floors starting with the attic, upper floors, first floor or ground floor and then the basement. Order of the labels does not affect the value, but it does look more correct when labeled top down.



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

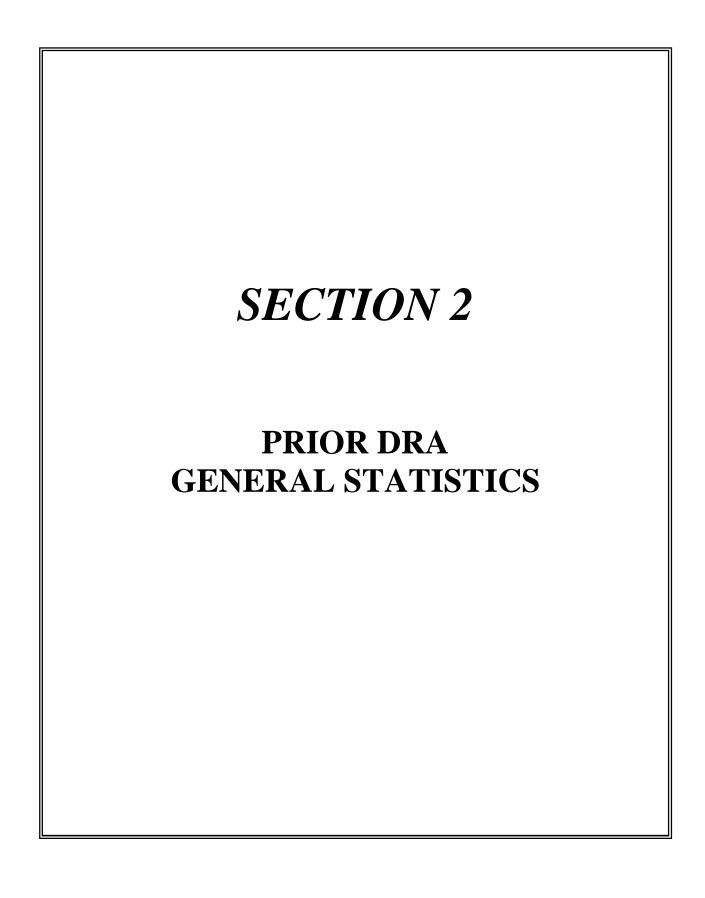
ROOF TYPES





(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.



Prior Sales Analysis Information

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

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

Assessment to sales ratio: 90% to 110%

Coefficient of Dispersion (COD): Not Greater Than 20

Price Related Differential (PRD): .97 to 1.03

Difference between Strata: 5%

Strata: Land only

Residential Land & Buildings

Commercials

Confidence Level: 90%

DRA PRIOR YEAR RATIO RESULTS

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

Ratio Study Year 2015

Overall Median Assessment to Sales Ratio:	<u>106.2</u>
Coefficient of Dispersion:	<u>12.8</u>
Price Related Differential:	<u>1.04</u>

	<u>Ratio</u>	<u>COD</u>
Residential Land Only Sales:	<u>141.2</u>	<u>49.40</u>
Residential Land & Building Sales:	<u>106.2</u>	<u>12.8</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

<u>Income</u>: 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.

<u>Sales</u>: 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.

<u>Cost</u>: 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. It is a mixture of the cost and sales approaches to value. It recognizes the principal facts or information of the property and uses a consistent cost formula to develop equitable values for all property in the Municipality. Then those cost values are compared to actual sales in the community. The results are used to modify the cost tables to enable the formula to more closely follow the actual real estate market data.

AVITAR's

CAMA: Computer Assisted Mass Appraisal

Mass Appraisal

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

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

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

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

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

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

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

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.

The following pages will define the local zoning as provided by the municipality, as in effect for the assessment date of April 1st, the year of this valuation process.

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

Zones:

Residential A	5 Acre Minimum, 200 Front Feet
Residential B	3 Acre Minimum, 150 Front Feet
Business A	1 Acre Minimum, 80 Front Feet
Business B	2 Acre Minimum, 150 Front Feet

C. Town Parcel Breakdown

Franconia Parcel Count

Value	# of Parcels	
\$ 17,246,100	275	RESIDENTIAL LAND ONLY (not including current use):
\$ 1,924,214	137	RESIDENTIAL LAND ONLY WITH CURRENT USE:
\$ 186,451,500	622	RESIDENTIAL LAND & BUILDING (not including current use): Median: \$ 266,750
\$ 33,895,990	82	RESIDENTIAL LAND & BUILDING WITH CURRENT USE:
\$ 393,500	3	MANUFACTURED HOUSING ON OWN LAND:
\$ 936,600	35	MANUFACTURED HOUSING ON LAND OF ANOTHER:
idential Buildings	Included in Reside	RESIDENTIAL CONDOMINIUMS:
\$ 6,518,218	22	DUPLEX & MULTI-FAMILY:
\$ 1,538,400	8	COMMERCIAL/INDUST, LAND ONLY (not including current use):
\$ 27,020,200	45	COMMERCIAL/INDUST. LAND & BUILDING (not including current use):
\$ 3,660,293	4	COMMERCIAL/INDUST. WITH CURRENT USE:
\$ 5,240,000	3	UTILITY:
\$ 284,825,015	1236	TOTAL TAXABLE:
\$ 53,536,600	80	TOTAL EXEMPT/NONTAXABLE:
	1316	TOTAL NUMBER OF PARCELS:
	1392	(TOTAL NUMBER OF CARDS):
	477	PROPERTIES WITH VIEWS (included above):
	121	PROPERTIES WITH WATER FRONTAGE (included above):
	2016	DRA CERTIFICATION YEAR:

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 our sales ratio studies for 2012, 2013, and 2014:

Sales Analysis Results	<u>Year</u>	Median Ratio	<u>Year</u>	Median Ratio
	2013	1.098	2014	1.035
	2014	1.035	2015	1.014
	2015	1.014	2016	1.000

To determine the trend factor for 2014 using the sales analysis, we took the difference between the 2013 and 2014 ratios (-0.063), divided that number by the 2013 ratio of 1.098 which resulted in a negative trend factor of 5.74% or 0.48% per month.

To determine the trend factor for 2015 using the sales analysis, we took the difference between the 2014 and 2015 ratios (-.021), divided that number by the 2014 ratio of 1.035 which resulted in a negative trend factor of 2.03% or .17% per month.

To determine the trend factor for 2016 using the sales analysis, we took the difference between the 2015 and 2016 ratios (-.014), divided that number by the 2015 ratio of 1.014 which resulted in a negative trend factor of 1.38% or .12% per month.

The average of this analysis suggests a negative 0.25% per month trend.

DRA Equalization Ratio Study

<u>Year</u>	Median Ratio
2013	106.8%
2014	109.2%
2015	106.2%

To determine the trend factor for 2014 using the DRA figures, we took the difference between the 2013 and 2014 ratios (-2.4), divided that number by the 2013 ratio of 106.8% which resulted in a negative trend factor of 2.25% or .19% per month.

To determine the trend factor for 2015 using the DRA figures, we took the difference between the 2014 and 2015 ratios (-3) divided that number by the 2014 ratio of 109.2% which resulted in a negative trend factor of 2.75% or .23% per month.

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

The average of this analysis suggests a negative trend of 0.21% per month trend.

Summary

The conclusion of this analysis suggests the market has depreciated year after year, but may be slowing. The DRA results also included some supplemental sales in 2013 and 2014 which may have skewed the results slightly. As such and relying more heavily on our 2014 to 2015 sales ratio results, we determined that no time trend was needed.

E. Neighborhood Classification

Market Value Influences

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

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

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

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

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

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

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

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

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

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

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

Neighborhoods are classified by alphabetical letters, as follows:

<u>NC</u>					
A	-40%	F	+10%	J	+50%
В	-30%	G	+20%	K	+60%
C	-20%	Н	+30%	L	+70%
D	-10%	I	+40%	M	+80%

E = Average or most common.

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

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

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

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

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

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

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

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

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

F. Basic Mass Appraisal Process

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

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

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

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

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

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

G. Assumptions, Theories & Limiting Factors

Assumptions

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

Theories

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

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

Limiting Factors

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

H. Telecommunications & Utilities Valuation

1. Telecommunication

<u>Assumptions</u>

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

2. Utilities

Assumptions

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

Methodology – Replacement Cost New Less Depreciation

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

Towers – Reported Original Cost \$150,000 Year in Service 1984 1984 Index = 233 2009 Base Year Index = 553 $150,000 \div 2.33 = 64,377.68 \text{ x } 5.53 = \$356,008.57 \text{ Replacement Cost New}$ This replacement cost must then be depreciated for age. If that depreciation was 59%, the value would be \$356,008 x 41% Good = \$145,964 or \$146,000, rounded.



Avitar Associates of New England, Inc.

Municipal Services Company

PUBLIC UTILITY ASSESSMENT REPORT For Town of Franconia 2016

New England Power PSNH dba Eversource NE Power formerly Liberty Utilities

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

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

September 1, 2016

Town of Franconia Board of Selectmen P.O. Box 900 421 Main Street Franconia, NH 03580

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 4/1/2016, as well as pertinent facts resulting in this opinion.

I have relied upon the data provided by New England Power, PSNH dba Eversource & New England Power formerly Liberty Utilities 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. Koberge, Sr. Assessor, CNHA

CEO, Avitar Associates

GJR/sjc

Objective

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

New England Power PSNH dba Eversource New England Power formerly Liberty Utilities

Fair Market Value

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

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

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

These are three accepted approaches to fair market value:

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

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

Comparable Sales Approach

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

Capitalized Income Approach

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

Replacement Cost Less Depreciation

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

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

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

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

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

Assumptions & Limiting Conditions

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

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

The first step in this approach is to inventory or acquire an inventory of all of the subject property assets by category, original year in service and original cost. This was not done by the writer, but rather provided by New England Power, PSNH dba Eversource & New England Power formerly Liberty Utilities 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?""""	"4.4 Year Life Average Life
Transformers	2.50% Per Year =	40 Year Life
Distribution Poles & Lines	2.25% Per Year =	44.4 Year Life
Overhead Conductor	2.00% Per Year =	50 Year Life
Conduit	1.75% Per Year =	57 Year Life
Meters & Lights	2.50% Per Year =	40 Year Life

Gas

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

Water

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

Max Depreciation – All Utility Categories is 80%

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

I found no need for any additional economic depreciation.

Final Opinion of Market Value 4/1/2016

New England Power - \$86,800 PSNH dba Eversource - \$5,119,000 New England Power formerly Liberty Utilities - \$11,500

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
Carroll County
Cheshire County
Sullivan 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: FRANCONIA - NEP 2016

UTILITY VALUATION YEAR: 2016

Description O	riginal Cost	Replacement Cost	Depreciation	Assessment Value
E354 TRANS, TOWERS & FIXTURES	\$ 54,993	\$ 406,412	% 0.786335	\$ 86,836
GRAND TOTALS FOR FRANCONIA -	NEP 2016:			
	\$ 54,993	\$ 406,412		\$ 86,800 [*]

0;	Zone: RES-A RESIDENTIAL A Minimum Acreage: 5.00 Minimu Land Type UTILITY-ELEC Neighborhood: E								Feature Type Units Lngth x Width	EXTRA FF	10/07/09 DWVL 01/29/09 INSP MARKED FOR INSPECTION 04/01/94 GCS	LISTING HISTORY	WALTHAM, MA 02451-2286	40 SYLVAN ROAD		NEW ENGLAND POWER CO. Date	WNER IN	Map: 00UTIL Lot: 00ELEC Sub: 000002
	5.00 Minimum Frontage: 200 Site: Cond Ad Valorem SPI	LAND VALUATION						000.000	h Size Adj Rate Cond Market Value Notes	EXTRA FEATURES VALUATION	CONTACT: ELAINE URBEC 781-907-2286	NOTES				Book Page Type Price Grantor	SALES HISTORY	Card: 1 of 1 ELECTRIC UTILITIES
	Driveway: Road: SPI R Tax Value Notes		2016 \$0 \$86,800 \$0 Parcel Total: \$86,800	2015 \$ 0 \$ 69,600 \$ 0 Parcel Total: \$ 69,600	Parcel Total: \$ 69,	Year Building Features Land 2014 \$ 0 \$ 69,600 \$ 0	TAL TAXABLE VALUE	OFFICE	FRANCONIA ASSESSING	MUNICIPAL SOFTWARE BY AVITAR					Page		PICTURE	FRANCONIA Printed: 09/09/2016

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AVITAR ASSOCIATES OF NEW ENGLAND INC.

Utility Valuation Report Listing

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

UTILITY NAME: FRANCONIA - NEP (FORMERLY GSE) 2016

UTILITY VALUATION YEAR: 2016

Description	Original Cost	Replacement Cost	Depreciation	Assessment Value
E353 TRANS, STATION EQUIPMI	ENT \$ 10,458	\$ 14,389	% 0.202516	\$ 11,475

GRAND TOTALS FOR FRANCONIA - NEP (FORMERLY GSE) 2016:

* Value Rounded To Nearest Hundred

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	Acreage: 5.00 Minimum Frontage: 200 Neighborhood: E							1	Units Lngth x Width	EXTRA FEAT					Date		Sub: 000003
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	SPI R Tax Value Notes		2016 \$ 0	\$ 0			PARCEL TOTAL TAXABLE VALUE	OFFICE	FRANCONIA ASSESSING	MUNICIPAL SOFTWARE BY AVITAR						PICTURE	FRANCONIA
	Road:		\$ 11,500	Total: \$ 11,	\$ 11,000 \$ 0 Parcel Total: \$ 11,000	Features Land	AXABLE VALUE	CE	ASSESSING	ARE BY AVITAR						JRE	Printed: 09/09/2016

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AVITAR ASSOCIATES OF NEW ENGLAND INC.

Utility Valuation Report Listing

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

UTILITY NAME: FRANCONIA-EVERSOURCE-16

UTILITY VALUATION YEAR: 2016

Description	Original Cost	Replacement Cost	Depreciation	Assessment Value
E356 TRANS, OVER CONDUCT & D	E \$ 2,444	\$ 2,265	% 0.157616	\$ 1,908
E364 DISTR, POLES, TOWERS & FX	Т \$ 653,154	\$ 1,843,465	% 0.602886	\$ 732,066
E365 DISTR, OVER CONDUCT & DI	E \$ 1,515,980	\$ 4,524,906	% 0.542727	\$ 2,069,116
E366 DISTR, UNDERGRND CONDU	T \$ 40,474	\$ 81,786	% 0.381532	\$ 50,582
E367 DISTR, UNDER COND & DEVI	C \$ 615,088	\$ 1,262,607	% 0.313556	\$ 866,709
E368 DISTR, PAD TRANSFORMERS	\$ 559,316	\$ 559,316	% 0.000000	\$ 559,316
E369 DISTR, SERVICES OVER&UN	\$ 483,382	\$ 748,467	% 0.306508	\$ 519,056
E370 DISTR, METERS INSTALLED	\$ 212,166	\$ 212,166	% 0.000000	\$ 212,166
E373 DISTR, STR LIGHTS OVERHD	\$ 82,987	\$ 257,686	% 0.660944	\$ 87,370
E400 UNCLASSIFIED CONSTRUCT	O \$ 20,758	\$ 20,758	% 0.000000	\$ 20,758

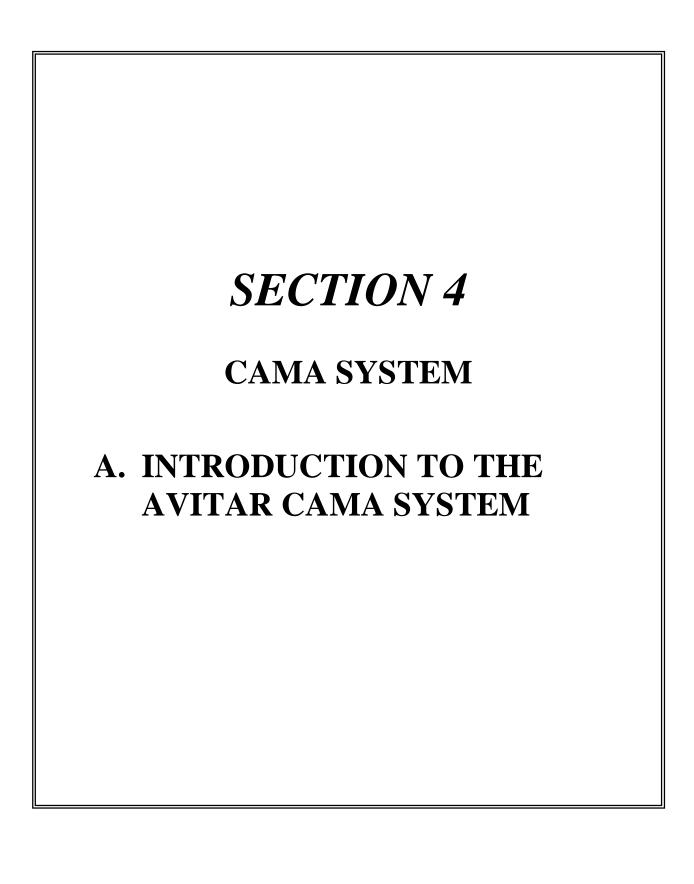
GRAND TOTALS FOR FRANCONIA-EVERSOURCE-16:

\$ 4,185,749 \$ 9,513,422 \$ 5,119,000

* Value Rounded To Nearest Hundred

747	Zone: RES-A RESIDENTIAL A Minimum Acreage: 5.00 N Land Type UTILITY-ELEC Neighborhood: E	WNER INFORMATION ICE CO. OF N.H. CE VI LISTING HISTORY VI SP MARKED FOR INSPECT SS	Map: 00UTIL Lot: 00ELEC Sub
	IAND VALUATION Site Cond Ad Valorem	Book Page Type Price Grantor NOTES LESS DEPRE BASED ON REPORT OF INVENTORY PROV FULL REPORT IN FILE. FEATURES VALUATION Ith Size Adj Rate Cond Market Value Not 100 511,900.00 100 5,119,000 100 7.58 100 22,740 5,141,700	Sub: 000001 Card: 1 of 1 ELECTRIC UTILITIES
	Driveway: Road: SPI R Tax Value Notes	PICTURE PICTURE PICTURE L SOFTWARE BY AVITA OFFICE OTAL TAXABLE VALUE Features O \$ 3,524,500 Parcel Total: \$ 3 O \$ 3,524,500 Parcel Total: \$ 3 O \$ 5,141,700 Parcel Total: \$ 5	FRANCONIA Printed: 09/09/2016

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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, <u>Computer Assisted Mass Appraisal</u> (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 & Example – Gable or Hip/Asphalt

Cover

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 Base rate times building rate times commercial wall factor equal the

unique adjusted base for this structure. Therefore, two identical homes with slightly different square feet will have slightly different adjusted base rates as the economy of scale will come into play. Also, two identical size and style homes with various exterior wall materials may also vary in adjusted base rates slightly to account for the various

market appeal/desirability and value of each material.

The Adjusted Base Rate is then multiplied by the total effective area of

the house to develop a replacement cost new for that structure.

Bedroom & Bathroom Data

Rate

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.

Page 104

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.	DITT DING	ADEA CAL	CULATIONS
HAARVIPLE:	' KUH JING	AKKALAL	C.U.L.A.L.U.N.S.

SUB A	AREA		ACTUAL	COST FACTOR	EFFECTIVE
<u>IDS</u>			AREAS	ADJUSTMENT	AREA
FFF	(First Floor Finished)	=	864	1.00	864
UFF	(Upper Floor Finished)	=	864	1.00	864
GAR	(Attached Garage)	=	600	.45	270
EPF	(Enclosed Porch Finished)	=	192	.70	134
DEK	(Deck or Entrance)	=	192	.10	19
BMU	(Basement Unfinished)	=_	<u>864</u>	.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 \times 10\% = 8.50×192 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>	Normal Age Depreciation is
Very Poor	71%
Poor	57% (See chart on prior page)
Fair	42%
Average	35%
Good	28%
Excellent	14%

EXAMPLE - For the 200 year old home in good condition

Building Value	=	129,900
Depreciation	=	<u>x 28%</u>
Depreciation Value	=	- 36,372

Depreciated	Bldg.	Value =	93,528

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

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

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

PHYSICAL: Refers to the general condition of the building, or how well it has aged or

been maintained in comparison to new buildings. Here is where the assessor can allow for an adjustment for items that are not consistent with

the overall condition of the majority of the home.

FUNCTIONAL: Refers to the functional design of the building based on the current use,

design, layout and new technology available, over and above the normal

age depreciation.

ECONOMIC: Refers to depreciation caused by things which are exterior to the building

and usually not controllable by the owner. Excessive traffic, active railroad

tracks, airport nearby, are just a few examples.

TEMPORARY: Refers to depreciation given for a special reason which shall only exist for

a short period of time. This is generally used for new construction to account for varying stages during the construction, as of April 1st in the

assessing year.

LAND VALUE COMPUTATIONS

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

SAMPLE LAND CHART

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

Excess acreage at \$1,500 per acre

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

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

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

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

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

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

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

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

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

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

Example:

Zone = Two Acres, 100 Front Feet

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

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

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

SECTION 5 CAMA APPRAISAL REVIEW CARD ABBREVIATIONS, SAMPLES & DEFINITIONS Notices may not be exact copies

APPRAISAL CARD - FRONT

IF RES	MIXED USE		FIREPLACE 1-STAND SHED-WOOD	Feature Type		05/06/15 ERVM 04/04/12 GRPM 04/06/05 GRUM 05/13/00 BHRL 08/27/96 EST	I MAIN STREET ANYTOWN, NH 03123	DOW, JOHN	OWNERINE	Map: 000013 L
Units Base Rate 0.160 ac 337,51 0.160 ac	: 0.46		80	Units Lng	E	HISTORY (6)	Š	(4)	OWNER INFORMATION	
Rate NC Adj Site 337,500 E 100 100	num Frontage: 10			Units Lngth x Width Size Adj	EXTRA FEATURES VALUATION	LIGHT GREY; BMU - 50 SHED; 5/15-5 NEW WIN: CHANGES;	0.77	Date Book Page		Sub: 000000 (1) Card
Road Dway Topography 100 100 95 MILD		LAND VALUATION	7,00 100	Rate Cond Market V		NOTES LIGHT GREY; BMU - 50% DIRT, VERY OLD; DNV UFF P/HM OWNR; 4/12 SHED; 5/15- 5 NEW WINS & NEW SIDING ON 2 SIDES OF 17X17; NO OTHER CHANGES; (7	(5	Type Price	SALES HISTORY	Card: 1 of 1 (2) 1
Cond Ad Valorem 100 320,600 320,600		$N \qquad (11)$	3,000 1,456 4,500	Market Value Notes	(9)	E P/HM OWNR; 4/12 OF 17X17; NO OTHER (7)	CHO E I.	Grantor SCHIII TE ER ANCIS ANDRE		1 MAIN STREET
m SPI R Tax Value Notes 10 0 N 320,600 0 320,600			PARCEL TOT Year Building 2014 \$ 254,600 2015 \$ 254,600 2016 \$ 254,600	ANYTON	MUNICIPAL S		(8)			ANYTOWN
35	Site: AVERAGE Driveway: PAVED Road: PAVED		### OFFICE OFFICE PARCEL TOTAL TAXABLE VALUE (10) Building Features Land \$ 254,600 \$ 4,500 \$ 320,600 Parcel Total: \$ 579,700 \$ 254,600 \$ 4,500 \$ 320,600 Parcel Total: \$ 579,700 \$ 254,600 \$ 4,500 \$ 320,600 Parcel Total: \$ 579,700 \$ 254,600 \$ 4,500 \$ 320,600 Parcel Total: \$ 579,700	ANYTOWN ASSESSING	MUNICIPAL SOFTWARE BY AVITAR				PICTURE	Printed: (3) 8/19/2016

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

- 1) <u>MAP/LOT/SUB</u> 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) <u>CARD # OF #</u> 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) <u>OWNER INFORMATION</u> 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) <u>SALE HISTORY</u> 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) <u>LISTING HISTORY</u> 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) **<u>PICTURE</u>** Intended to represent some aspect of this tract of land such as view, waterfront or site or outbuildings.
- 9) <u>EXTRA FEATURES VALUATION</u> 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) <u>LAND VALUATION</u> This area provides all the information necessary for land valuation.

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

<u>Minimum Acreage</u> - 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.

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

<u>Site</u> - 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.

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

<u>Road</u> - A brief description of the road such as paved or gravel.

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

<u>Units</u> - Size of land being assessed on each line.

AC = Acres

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

WF = Waterfront Feet

<u>Base Rate</u> - 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.

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

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

<u>Road</u> - A brief description of the road such as paved or gravel.

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

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

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

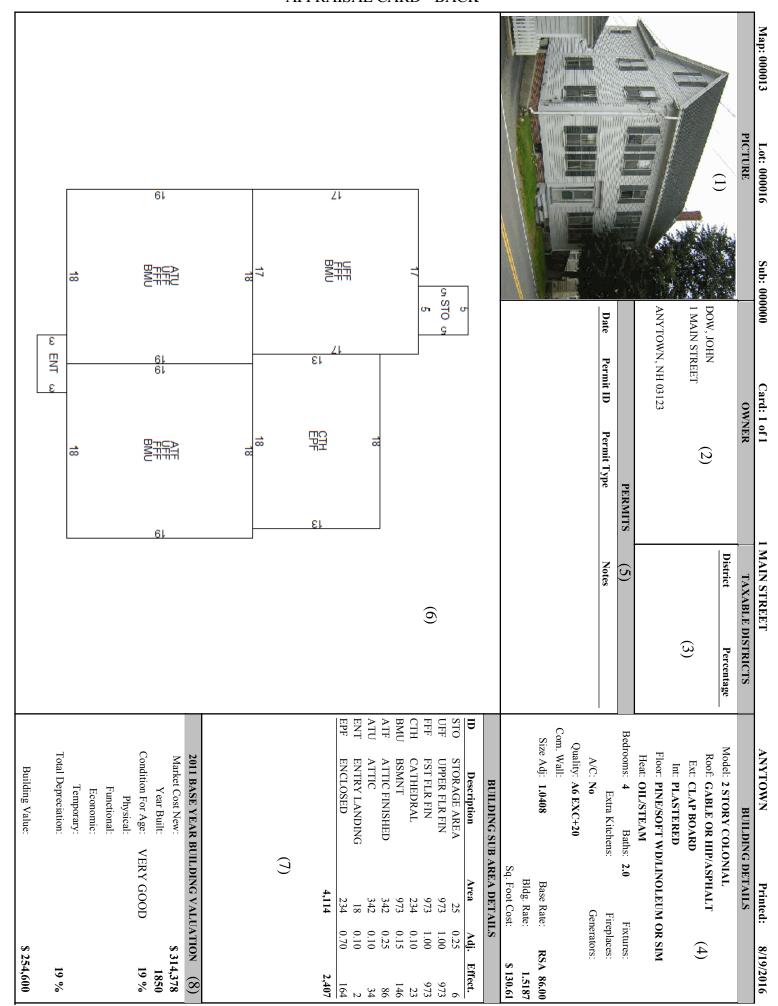
Ad Valorem - Market value.

<u>SPI</u> - 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.

 \underline{R} - This is used for the current use recreation discount. If the recreation discount is granted, a "Y" will appear in this column.

<u>Tax Value</u> - 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.



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

Model – Story Height/Building Type **Fireplaces Roof** - Style & Material Cover A/C - Cent

Roof - Style & Material Cover A/C - Central Air Ext - Exterior Wall Cover Generators

Int - Interior Wall Material Quality - Building Quality Description
Floor - Floor Cover Material Com Wall - Commercial Wall Structure

Heat - Type & Fuel Size Adj - Size Adj Factor Bedrooms - # of Bedrooms Base Rate - Bldg Sq Ft Cost

Bath - # of Baths **Bldg Rate** - Overall bldg factor, based on prior

bldg description

Extra Kitchens – In-law or Living Area Kitchen

- 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) <u>BUILDING SUB AREA DETAILS</u> This shows the Sub Area ID and description, the actual area for each sub area, the cost factor associated with it as a percentage of the Building Square Foot Cost and the effective area, which is the actual area times the cost factor.

Example:

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

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

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

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

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

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

Rounded to \$179,300 = Building Assessment

GENERAL COMMONLY USED ABBREVIATIONS

A/C LOC Air Conditioning 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/LMeasured & Listed Most Probable Use BKL Backland **MPU** Bedroom **NBD** Non-Buildable BR NC BSMNT/BMT Basement No Change Not in Current Use BTH Bath **NICU** Cinder/Concrete Block NOH No One Home CB CE Conservation Easement **NSFA** No Show for Appointment CK/CHK Check NV No Value CLR Clear **OKB** Outdated Kitchen/Bath Comm Office Area P&B **COF** Post & Beam **COND** Condition **PDS** Pull Down Stairs/Attic Stairs **CTD** Cost to Develop PF Pond Frontage Close to Road PLE Power Line Easement CTR Current Use PR CU Poor Common Wall PRS Pier Foundation CW DB Dirt Basement PU **Pickup DNPU** Did Not Pick UP Road Bisects Lot **RBL** Did Not View RD Road DNV **DNVI** Did Not View Interior **REF** Refused DTW Distance to Waterfront RF River Frontage Data Verification **ROW** Right of Way (R/W) DV 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 Very Good **FLR** Floor **VGD** Foundation **VPR** Very Poor **FND** VU View FP Flood Plain **FPL** Fireplace WA Water Access WB FR Fair Wet Basement WF FS Field Stone Water Frontage **GAR** Garage WH Wall Height **WOB** Walkout Basement GD Good НО 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 Lot Line Adjustment LLA LTD Limited

SAMPLE - LIST LETTER

TOWN OF ANYTOWN 25 MAIN STREET ANYTOWN, NH 03123

> DOW, JOHN 1 MAIN STREET ANYTOWN, NH 03123

Map Lot Sub: 0000U3 000006 000000

April 1, 2016

Dear Property Owner:

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

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

Please call 603-123-4567 STARTING Tuesday, 4/12/16 thru Thursday, 4/14/16

between 8:00 am & 4:30 pm to arrange an appointment in the near future for an interior inspection of your property. Please have this notice available when you call.

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

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

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

SAMPLE - NOTICE OF PRELIMINARY VALUES

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

> DOW, JOHN 1 MAIN STREET ANYTOWN, NH 03123

Map Lot Sub: 0000U3 000006 000000

NOTICE OF PRELIMINARY ASSESSMENT VALUES

May 9, 2016

Dear Property Owner:

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

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

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

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

Thank you for your cooperation.

Land Value: \$ 151,300 Other Value: \$ 209,400 Total Parcel Value: \$ 360,700

SAMPLE - SECOND NOTICE OF VALUE AFTER PRELIMINARY HEARINGS

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

DOW, JOHN 1 MAIN STREET ANYTOWN, NH 03123

Map Lot Sub: 000001 000001 000001

June 24, 2016

Dear Property Owner:

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

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

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

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

Sincerely, Avitar Associates of NE, Inc. Contract Assessor

Land Value: \$ 73,300 Improvements: \$ 163,800 Total Parcel Value: \$ 237,100

DEFINITIONS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Assessed Value: (1) A value set on real estate by a government as a basis for levying taxes; (2) The monetary amount for a property as officially entered on the assessment roll for purposes of computing the tax levy. Assessed values differ from the assessor's estimate of actual (market) value for three major reasons: fractional assessment ratios, partial exemptions, and decisions by assessing officials to override market value.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Encumbrance: Any limitation that affects property rights and value.

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

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

Estate: A right or interest in property.

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

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

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

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

Functional Depreciation: Synonymous with the preferred term "obsolescence".

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

IAAO: International Association of Assessing Officers.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SECTION 6

SALES DATA

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

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

Effective date of this revaluation is $\frac{4}{1}$ 2016.

Sales that occurred between $\frac{4/1/15}{2}$ and $\frac{9/1/16}{2}$ were used.

Total Number of Qualified Sales Used 46 sales were used.

B. Qualified & Unqualified Sales Report

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

The sales list includes the following abbreviations, defined here:

LC=Land Use Code

CI Comm/Ind

EX-F Exempt-Federal

EX-M Exempt-Municipal

EX-P Exempt-PILT

EX-S Exempt-State

R1 1F Residential (1F = One Family)

R1A 1F Residential Water Access

R1W 1F Residential Waterfront

R2 2F Residential (2F = Two Family)

R2A 2F Residential Water Access

R2W 2F Residential Waterfront

R3 3F Residential (3F = Three Family)

R3A 3F Residential Water Access

R3W 3F Residential Waterfront

R4 4F Residential (4F = Four Family)

R4A 4F Residential Water Access

R4W 4F Residential Waterfront

UTL Utility-Other

UTLE Utility-Electric

UTLG Utility-Gas

UTLW Utility-Water

NC=Neighborhood Code

```
60%
                   40% Below the Average
Α
В
            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
Η
            130% 30% Above the Average
Ι
            140% 40% Above the Average
J
            150% 50% Above the Average
K
            160% 60% Above the Average
L
            170% 70% Above the Average
            180% 80% Above the Average
M
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

	8		
A	1 Story Frame	E	2.5 Story Frame
В	1.5 Story Frame	F	2.75 Story Frame
C	1.75 Story Frame	G	3 Story Frame
D	2 Story Frame	Н	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.

Franconia Sales Analysis Report

. 1														
I	\$ 234,900	Q EVANS, THOMAS A.	Ι	\$ 218,800 10/16/2015	\$ 220,000	RSA A 1,786	E	R1	2.88	02	000006	000007	000021	0.995
	\$ 299,400	Q EDMUNDS TRUST, MARION	Ι	\$ 270,400 10/13/2015	\$ 257,540	RSA C 2,687	Ħ	R1	5.00	01	000001	000004	000034	1.050
ı	\$ 89,700	Q TOREIGN II REALTY TRUS	V	\$ 84,200 10/13/2015	\$ 90,000		I	R1	1.46	02	000002	00001A	000008	0.936
ı	\$ 89,800	Q MOORE, DOROTHY D.	<	\$ 118,300 10/02/2015	\$ 120,000		H	R1	31.71	03	000000	000011	000022	0.986
ı	\$ 138,200	Q ROBIE REALTY TRUST	I	\$ 132,300 09/17/2015	\$ 130,000	RSA B 978	Ħ	R1W	0.37	02	000000	000049	000013	1.018
ı	\$ 397,600	Q PHILLIPS, CHARLES W.	I	\$ 468,600 09/14/2015	\$ 477,140	RSA C 3,463	E	R1	6.00	01	000000	000018	000026	0.982
ı	\$ 5,500	Q TOP OF THE NOTCH COOPE	Ι	\$ 6,800 09/04/2015	\$ 7,000	MHS A 679	Ħ	R1	0.00	02	000002	000030	0.971 000014	0.971
	\$ 61,400	Q KRONER, GENE L.	V	\$ 75,500 08/24/2015	\$ 68,000		E	R1	1.92	01	000000	000012	000024	1.110
ı	\$ 249,400	Q FLORESCU TRUST	Ι	\$ 253,900 08/19/2015	\$ 265,000	RSA A 1,339	K	R1	0.53	02	000000	000073	000028	0.958
•	\$ 263,400	Q WILLIAMS JR., SAMUEL	Ι	\$ 264,500 07/31/2015	\$ 248,000	RSA A 2,158	Ħ	R1	3.20	01	000000	000034	000024	1.067
•	\$ 441,200	Q WHILES, ROBERT D	I	\$ 490,400 07/31/2015	\$ 500,000	RSA C 2,732	I	R1	1.70	02	000005	00001A	000008	0.981
ı	\$ 511,300	Q GRIFFIN REVOC TRST,FRE	I	\$ 399,700 07/15/2015	\$ 406,654	RSA A 3,477	Ħ	R1	17.43	02	000000	000041	000005	0.983
ı	\$ 63,400	Q MARQUIS, JOSEPH R.	<	\$ 36,400 07/02/2015	\$ 33,000		H	R1	2.48	01	000000	000023	000029	1.103
1	\$ 171,700	Q BARROWS, JOSEPH E.	I	\$ 152,100 06/30/2015	\$ 152,000	RCT D 1,835	Ħ	R1	0.00	02	000016	000021	1.001 000014	1.001
•	\$ 607,900	Q PFUHL, PAUL H.	I	\$ 547,200 06/29/2015	\$ 540,000	RSA C 4,399	G	R1	3.27	01	000000	000023	000016	1.013
1	\$ 634,300	Q WALKER 91 REV TRUST, C	I	\$ 637,800 06/22/2015	\$ 611,000	RSA D 4,991	I	R1	2.22	02	000000	000029	000008	1.044
1	\$ 267,900	Q TOMBARELLI, STEPHEN D.	I	\$ 250,500 05/22/2015	\$ 224,000	RSA C 1,757	Ħ	R1	15.52	02	000000	000013	000006	1.118
•	\$ 432,500	Q SIMMONS, RICHARD D.	I	\$ 469,600 05/18/2015	\$ 459,000	RSA D 2,808	H	R1	3.00	01	000000	000042	000031	1.023
1	C \$36,300	Q BOYD REVOC TRUST, MARC	I	\$ 33,700 04/27/2015	\$ 36,000	MHS A 817	H	R1	0.00	02	000039	000043	000014	0.936
	\$ 320,700	Q JOHNSON, PAUL	Ι	\$ 291,000 04/03/2015	\$ 234,933	RSA D 2,938	E	R1	0.51	02	000000	000026	000014	1.239
Page 133	Prior Year Assessment	Q Unqualified Description Grantor	I	Assessment Sale Date	Sale Price	BR SH Eff. Area	NC	LC	Acres	Zone	Sub	Lot	Map Sale Note	Ratio

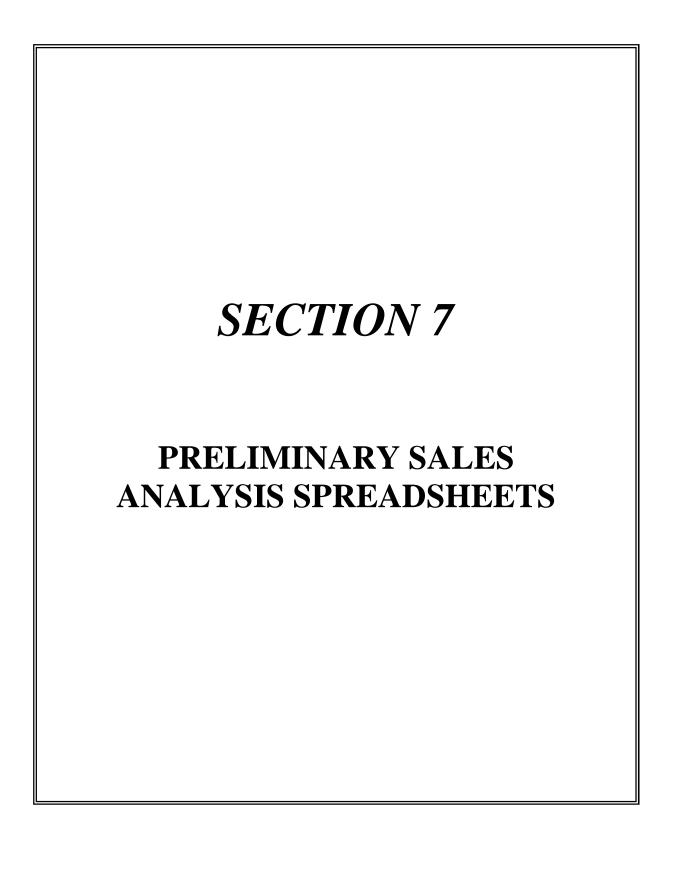
\$ 67,000	MACARTHUR, DOUGALD F	6	06/03/2016										
	Q	,400 V	\$ 89,400	\$ 84,500		Ι	R1	2.57	02	000000	000006	000012	1.058
\$ 238,800	Q GEAR, MICHAEL	6 I	\$ 224,400 05/23/2016	\$ 230,000	RSA A 1,714	'n	R1	1.99	01	000000	000034	000029	0.976
U \$80,600	Q MOLOY FAMILY JOINT TRU	6 V	\$ 56,900 05/04/2016	\$ 56,000		G	R1	5.18	01	000014	0011.1		1.016
D \$ 206,100	Q HAYES TRUST, MATTHEW D	8	\$ 219,500 04/29/2016	\$ 254,940	1,274	<u> </u>	7	1.61	01	000000	000008		0.861
E \$40,000	POLLAK REVOC TRUST, KE	6 1	04/11/2016	\$ 36,540	1,10	ı tı	2 2	0.00	2 2	000021	000043		1.029
\$ 251,400	Q D'ONFRO, MARIO	8 8	\$ 237,900 04/11/2016	\$ 249,000	,7	ı T	R1	1.00	02	000000	000021		0.955
N \$ 458,700	Q PERIOD HOMES OF NEW EN	900 I	\$ 447,900 03/25/2016	\$ 425,000	RSA C 4,855	Ħ	R1	6.00	01	0000000	000003	1.054 000031	1.054
\$ 14,100	Q DISANO, JOHN	6 I	\$ 10,700 03/10/2016	\$ 10,940	MHS A 569	Ħ	R1	0.00	02	000005	000030	000014	0.978
\$ 347,800	Q MCGUIGAN, HARRY H.	6 I	\$ 286,700 03/10/2016	\$ 241,000	RSA C 2,944	Ħ	R1	6.97	01	0000000	000019		1.190
\$ 174,400	Q MACNEIL, NANCY E.	200 I	\$ 150,200 03/02/2016	\$ 150,000	RSA B 1,546	Ħ	R1	0.71	02	0000000	000009	000021	1.001
\$ 61,700	Q BART, LYNN E. & EDMON	,100 V	\$ 132,100 02/29/2016	\$ 130,000		E	R1	2.54	01	000000	000059	000024	1.016
\$ 78,200	Q LAFAYETTE DRIVE TRUST	,100 V	\$ 124,100 01/22/2016	\$ 135,000		Ħ	R1	20.00	02	000000	000022	000013	0.919
\$ 137,100	Q DAUTEN, PETER R.	900 I	\$ 124,900 01/21/2016	\$ 124,500	RCT A 820	Ħ	R1	0.00	02	000006	000021	000014	1.003
A \$ 477,400	Q REALI TRUST, KENNETH M	900 I	\$ 519,900 01/08/2016	\$ 510,000	RSA A 3,420	G	R1	2.75	02	000012	000002	000020	1.019
\$ 137,200	Q TTW, LLC	,600 V 5	\$ 79,600 12/28/2015	\$ 84,000		G	11.38 CUUH	11.38	01	000005	000004	000022	0.948
\$ 251,000	Q PACHTER, JEAN V	,700 I	\$ 316,700 12/02/2015	\$ 320,000	RSA A 1,241	z	R1	0.36	02	000000	000029	0.990 000028	0.990
\$ 46,200	Q LYDON, DAWN	.600 I 5	\$ 34,600 11/23/2015	\$ 35,000	MHS A 1,131	E	R1	0.00	02	000005	000043	000014	0.989
\$ 565,200	Q CANTLON, JAMES F.	,200 I	\$ 572,200 11/10/2015	\$ 525,000	RSA A 3,245	Ħ	R1	8.21	01	000003	000019	1.090 000015	1.090
\$ 536,500	Q COOK, JOHN S.	600 I	\$ 516,600 11/09/2015	\$ 540,000	RSA A 3,580	G	R1	9.58	01	000000	000007	000004	0.957
\$ 249,900	Q MARKS, KENNETH S.	,700 I 5	\$ 318,700 10/21/2015	\$ 388,000	RSA B 1,866	Е	R1	1.29	01	000000	000005	000034	0.821
Prior Year Assessment	Q Unqualified Description Grantor	nt I	Assessment Sale Date	Sale Price	BR SH Eff. Area	NC	LC	Acres	Zone	Sub	Lot	Map Sale Note	Ratio

\$ 349,100	06/29/2016 PETERS, J. THOMAS	06/2	2,537							
	\$ 298,200 I Q	\$ 265,000	E RSA C		7.10 R1	01	1.125 000034 000003 000000 01	000003	000034	1.125
\$ 130,000	0/2016 STRIMBECK, LEE A	06/20	1,159							
	\$ 109,700 I Q	\$ 100,000	F RSA A	0.30 R1	0.30	03	000000	1.097 000014 000111	000014	1.097
\$ 238,300	06/17/2016 CYRS, MAJORIE S	06/1	2,371							
	\$ 147,100 I Q	\$ 150,000	E CWH A		9.30 CI	03	000000	$0.981 \ 000023 000003 000000$	000023	0.981
\$ 255,200	06/13/2016 O'HARA, PAUL C.	06/1	1,970							
	\$ 239,000 I Q	\$ 234,540	F RSA C		0.66 R2	02	000000	1.019 000014 000069 000000	000014	1.019
\$0	06/08/2016 MCKENZIE, JOEL C.	06/0								
	\$55,100 V Q	\$ 50,000	E	5.00 CUUO	5.00	01	000002	1.102 000034 000009	000034	1.102
\$ 204,500	06/03/2016 WHITON, NANCY	06/0	1,598							
age	\$ 205,900 I Q	\$ 190,000	E RSA C	2.43 R1	2.43	02	000000	1.084 000014 000142 000000	000014	1.084
Prior Year Assessment 55	e Date Grantor	Sale	Eff. Area						Sale Note	
	Assessment I Q Unqualified Description	Sale Price Asse	NC BR SH	\mathbf{LC}	Acres LC	Zone	Sub	Lot	Map	Ratio

Franconia Sales Analysis Report

Ratio]	Мар	Lot	Sub	Zone	Acres	LC	C	BR SH	Sale Price	Assessment	I (Q Unqualified Description	400
211 700 000	Sale Note	000000	00000	23	3 40	DIW	П	Eff. Area	•	Sale Date	11	Grantor I NONMET TRIEST CRIMTRIE	Prior Year Assessment
			6			:		<u>,</u>	4	10/14/2014			\$ 217,200
237,400.000	000024	000028	000000	01	1.83	R1	E	RSA A	\$ 1	\$ 237,400	I U	J NONMKT TRUST GRNTR/E	¢ 253 400
2.172	000029	000040	000006	01	3.54	R1	G	RSA D	\$ 240,000	\$ 521,300	I U		e 526 200
1.552	000015	000034	000000	01	1.90	R1	Ħ	RSA E	\$ 155,340	\$ 241,100	I U		
								2,162		12/02/2014		SIMPSON, SUSAN HELENE	\$ 240,500
2.667	000021	800000	000001	02	0.56	R1	Ε		\$ 15,000	\$ 40,000	V U	J BUSIN AFFIL GRNTR/E	
	PARCEL V	WAS NEVE	PARCEL WAS NEVER LISTED ON THE OPEN MARKET	ON THE ()PEN MA	RKET.				12/15/2014		WIGGIN, WILLIAM	\$ 52,200
1.517	000026	000001	000000	01	1.03	R1	E		\$ 38,040	\$ 57,700	V U	OTHER FORCED SALE	
	SOLD PRI	OR TO FO	SOLD PRIOR TO FORECLOSURE	Œ.						12/23/2014		FLYNN, PAUL MURRAY	\$ 64,300
567,300.000	000031	000010	000000	01	7.20	R1	Ħ	RSA A	\$ 1	\$ 567,300 01/15/2015	I U	NONMKT TRUST GRNTR/E	\$ 519 300
1.897	000030	000002	000002	01	5.40	R1	D		\$ 36,000	\$ 68,300	V U	INVESTIG IN PROGRESS	
0.776	000003	000003	000001	01	16.32	R1	D	RSA C	\$ 575,000	\$ 446,400	I U		
	AV 371,100	0						1,913		04/27/2015			\$ 371,100
15.533	000021	000010	000000	02	0.45	R1	Е	RSA C	\$ 12,000	\$ 186,400	U I	J FAMILY/RELAT GRNTR/E	
		20001		2	1			1,1:	200	05/01/2015			\$ 190,500
0.101	000010	000001	100000	9	<i>(</i>	2	Ć	3,818	0,000	05/26/2015	-	LAWTON, DONALD & VICTO	\$ 520,500
3.820	000014	000030	000006	02	0.00	R1	Ε	MHS A 1,136	\$ 10,000	\$ 38,200 06/01/2015	I U	J INSUFCNT MKT EXPOSUR GENESEO, JEAN	\$ 43,100
4.314 (000014	000043	900000	02	0.00	R1	Ε	A SHW	\$ 2,666	\$ 11,500	n I		9 100
1.305	000013	000007	000000	04	4.40	CI	G	CRS G	\$ 415,000	\$ 541,500	I U	FINANCIAL CO GRNTR/E	\$ 12,100°
								,		06/16/2015			\$ 753,000
1.214	000014	000030	000002	02	0.00	R1	Ε	MHS A	\$5,600	\$ 6,800	U I	J BUSIN AFFIL GRNTR/E	
	SOLD BA	SOLD BACK TO CO-OP	-OP					679		06/18/2015		LEYDON, JOSEPH	\$ 5,500
1.105 (000015	000002	000001	03	2.34]	R1W	П	RSA D 1.604	\$ 238,000	\$ 263,100 06/30/2015	I U	J FINANCIAL CO GRNTR/E MALCOLM, JEFFERY	\$ 314.600
1.132 (000014	000038	000000	02	0.48	R1	ш	RSA A	\$ 125,000	\$ 141,500	I U		
	FOUND N	O EVIDEN	FOUND NO EVIDENCE IT WAS ON MARKET	ON MAR	KET			1,001		08/07/2015			\$ 148,800
1.324 (000026	000002	000000	01	1.50	R1	Ε	RSA D	\$ 179,733	\$ 237,900	n I		
	20000	00000	00000	2	7	2	7	1,101	21				# 010, T00
0.075	000003	000003	000000	01	0.57	7	t		\$ 01,000	11/06/2015	<	SEARS REV LIVING TRT, E	\$ 130,900
0.996 (000004	000011	000010	01	4.71	R1	G		\$ 68,000	00	V U		
										11/13/2015		MERRILL, JANET BOOTHBY	\$ 106,600

0	\$ 65,900	PERIOD HOMES OF NEW EN	03/31/2016	(
		\$52,300 V U ABUTTER SALE	\$ 52,300 V	\$ 37,533		E	5.00 CUUO	5.00	01	000000	000013	1.393 000031	1.393
ŏ	\$ 14,300	IMPERIOUS WALRUS, LLC	02/18/2016	(
		\$13,000 V U FAMILY/RELAT GRNTR/E	\$ 13,000 V	\$ 36,400		N	R1	0.25	02	000000	000033	0.357 000028	0.357
00	\$ 8,500	IMPERIOUS WALRUS, LLC	02/08/2016	(
		\$12,400 V U FAMILY/RELAT GRNTR/E	\$ 12,400 V	\$ 132,800		Ν	R1	0.23	02	000000	000034	0.093 000028	0.093
00	\$ 341,000	IMPERIOUS WALRUS, LLC	02/08/2016	(2,104								
		I U FAMILY/RELAT GRNTR/E	\$ 348,500 I	\$ 318,540	RSA A	Ν	R1	0.28	02	000000	000032	1.094 000028	1.094
00	\$71,500	IMPERIOUS WALRUS, LLC	02/08/2016	(
		\$ 59,400 V U FAMILY/RELAT GRNTR/E	\$ 59,400 V	\$ 31,940		Н	R1	1.10	01	000000	000025	1.860 000023	1.860
00	\$ 75,800	CARROLL, CORDELIA M.	02/08/2016	(
		\$ 62,900 V U FAMILY/RELAT GRNTR/E	\$ 62,900 V	\$ 36,400		Н	1.30 R1	1.30	01	1.728 000023 000022 000000 01	000022	000023	1.728
00	\$ 253,900	HAMMOND, CANDACE	12/31/2015	1	EF 2,064	AMAG	ATER D	WITH WA	MOLD V	INTERIOR OF HOME FULL OF MOLD WITH WATER DAMAGE F $$ 2,064	R OF HOM	INTERIO	
		U INDETERMINATE PRICE	\$ 287,800 I	\$ 143,000	RSA A	F	R1	1.02	02	000000	000022	000012	2.013
00	\$ 315,700	STRAW 1993 TRUST, MARG	12/23/2015	1	2,569								
		I U FAMILY/RELAT GRNTR/E	\$ 371,200 I	\$ 390,000	K RSA C	K	0.28 R1	0.28	02	000000	000111 000000	0.952 000028	0.952
ŏ	\$ 235,300	EARLEY, JOHN W.	12/04/2015		TS, 1,884	RODEN	HTIW	FESTED	SALE, IN	NT POOR COND AT TIME OF SALE, INFESTED WITH RODENTS, 1,884	COND AT	NT POOI	
ļ		U IMPROVED POST ASMT	\$ 165,000 I	\$ 137,000	RSA A	Ε	R1	1.55	01	000000	000025	1.204 000029	1.204
)0 Pa	S \$ 281,200	LABONTE REVOCABLE TRUS	11/23/2015	1	2,496								
		I U FAMILY/RELAT GRNTR/E	\$ 300,000 I	\$ 271,200	RSA D	K	R1	0.29	02	000000	000166	1.106 000028	1.106
nt	Prior Year Assessment	Grantor	Sale Date		Eff. Area						,	Sale Note	
		Q Unqualified Description	Assessment I	Sale Price A	BR SH	NC	LC	Acres LC	Zone	Sub	Lot	Map	Ratio



PRELIMINARY SPREADSHEETS

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

Land only sales were used when available and adjusted for location, excess acreage and road frontage leaving a residual value of the base undeveloped site. Land only sales of 2 to 3 acres or less are selected when available to help eliminate any bias of excess acreage or road frontage as the value associated with them has yet to be determined and has to be estimated at this time.

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

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

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

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

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

UNDEVELOPED 1.0 ACRE BUILDING SITE PRELIMINARY VALUE ANALYSIS FRANCONIA, NH

		2	S #		
		29-23	Map & Lot		
		Evergreen Drive	Address		
		7/2/2015 \$ 33,000	Date	Sale	Trend %/Mnth= 0.00%
		\$ 33,000	Price		0.00%
		9	4/1	Months to	ESTIMATED
	F+(G*F5)%	\$ 33,000 2.48	Sale Price Acres	Adjusted	ESTIMATED EXCESS ACREAGE VAL
		2.48	Acres		EAGE VA
	(I-2)*K5	-\$ 7,600	Value	XS Acres	UE=
	£	-\$ 7,600 \$ 40,600 1.10 0.75	Site Value	1.0 Acre	\$3,000
		1.10	Adj.	NHBD Cond	
a		0.75	Adj.	Cond	
	K/(LxM)	\$ 49,212	Site Value	Indicated	

AS THE MEDIAN IS A BETTER INDICATOR OF CENTRAL TENDENCY, THE INDICATED PRELIMINARY **UNDEVELOPED SITE VALUE IS ROUNDED TO \$50000**

\$ \$ \$ \$ \$ 4

Condition Adj = Mild Topo (-5) & Undeveloped Driveway (-15) 7 Gravel Road (-5) = 0.75; Condition Adj = Mild Topo (-5) & Gravel Road (-05) & Gravel Driveway (-5) = 0.85; Condition Adj = Moderate Topo (-15) & Gravel Road (-05) & Gravel Driveway (-5) = 0.75;

Condition Adj = Rolling Site Topo (-10) & Undeveloped DW Access (-10) = 0.75;

AVERAGE \$ 49,212

MEDIAN \$49,212

AFTER REVIEWING UNDEVELOPED AND DEVELOPED LAND VALUES A UNDEVELOPED FACTOR OF .63 (UNDEVELOPED LAND .8 X UNDEVELOPED DRIVEWAY .9)

FRANCONIA, NH DEVELOPED PRELIMINARY 1.0 ACRE BASE SITE VALUE ANALYSIS

					з	2	_	#	Sale			
S2	S2	S ₁			34-4-1	21-7-6	16-23	PID				
Additional D	Excess FF =	Location Ad			10/13/15	10/16/15	06/29/15	Date				
epreciation = A	0.59 acres in a	j = Good Neigh			\$257,540	\$220,000	\$540,000	Price	Sale		Trend %/Mth	
Additional Depreciation = Access to building from parking area	Excess FF = 0.59 acres in a 2 acre zone; Site Cond/Topo Adj = Mild Topo (-05), Gravel Driveway (-05) & Gravel Road (-05) = 0.85	Location Adj = Good Neighborhood (+20) = 1.2; Site/Topo Adj = Rolling Topo (-10) & Gravel Road (-05) & Gravel Driveway (-5) & V. Good Site (+10) = 0.90,			5	51	9	Mnths	Trend		0.00%	
from parking a	e Cond/Topo /	1.2; Site/Topo		D+(E*E5)%	\$ 257,540	\$ 220,000	\$ 540,000	Price	Adj		Bldg. Dep 1.250	
rea ·	\dj = Mild T	Adj = Rollir			0.9889	1.03	1.2324	Rate	Grade		1.250	
	opo (-05),	ng Topo (-1	Condtn=	Bldg Age	1982	2003	2004	Built	Year			
	Gravel Driv	0) & Grave	Condtn= 1=exc		2	2.5	2.5	Condtn	Age			
:	eway (-05) 8	Road (-05)	1.5=v.good	I*(sqrt(R5-H)*G5	15	1	1	Condtn Depre	Normal	Building		
	Gravel Ro	& Gravel D	ŏ.)*G5				Depre	Add'l	g		
) = (-05) = 0)riveway (-5	2=good		2687	1786	4399	Sq Ft				
	.85) & V. Good :	2.5=ave 3=fair	O5*G*(1-J/100)*K	\$ 198,757	\$ 143,671	\$ 423,406	Value			ESTIMAT	
		Site (+10) = 0.90	3=fair	00)*K	\$0	\$3,000	\$42,000	Value	Features	Extra	ED \$ PER SQU	
	•	-	4=poor		\$0	\$0	\$0	Value	& Rd Frnt	Excess Acs	ESTIMATED \$ PER SQUARE FOOT COST =	
			5=v,poor	F-(L+M+N)	\$ 58,783	\$ 73,329	\$ 74,594	Value	Residual	Land	\$88.00	
	_				1.00	1.00	1.20	Adj	Location			
\$ 69,069	MEDIAN	\$ 73,551	AVERAGE		0.90	0.85	0.90	or Topo Adj	Condition	Site		
				O/(P*Q)	\$ 65,315	\$ 86,269	\$ 69,069	Value	Improved Site	Indicated	2016	

FRANCONIA, NH EXCESS ACREAGE PRELIMINARY VALUE ANALYSIS

Map/Lot 22-11 13-22 Lafayette Drive Easton Road 10/2/2015 1/22/2016 Date \$135,000 \$120,000 Months T0 4/1 15 6 Sale Price Adjusted \$135,000 \$120,000 NBHD 1.0 Adj 1.0 UNDEVELOPED SITE VALUE = Cond. 0.85 0.85 Adj \$92,000 \$55,700 Value Site XS Rd \$ 0 FF \$ \$ 0 \$64,300 \$43,000 Residual Value XS acres # 약 30.7 17 \$2,094.46 \$2,529.41 Per Acre Value 0.96 1.00 Size Adj. 0.85 0.85 Topo Ad j. Indicated Acre Value \$2,464 \$3,100

- S1 Cond Adj =Undeveloped Driveway (-15) = 0.85; Topo Adj = Moderate Topo (-15) = 0.85
- Neighborhood = Avg; Cond Adj Undeveloped Driveway (-15); Moderate Topo (-15);

S2

Average \$ 2,782 Median \$ 2,782

PRELIMINARY INDICATED EXCESS ACREAGE VALUE IS ESTIMATED TO BE \$3,000 PER ACRE (ROUNDED) THE MEDIAN BETWEEN SALE #1 AND #2 IS A BETTER INDICATOR OF VALUE, THEREFORE THE

FRANCONIA, NH RESIDENTIAL PRELIMINARY BUILDING SQUARE FOOT COST ANALYSIS

Sale Sale PID Date Price Mnths 0.00% Site Site					500			(+5) = 0.85	5) & Good Site	ravel Road (-05)rive (-05) & Gi	Location Adj = Above Ave Neighborhood (+10) = 1.10; Site/Topo Adj = Rolling Topo (-10), Gravel Drive (-05) & Gravel Road (-05) & Good Site (+5) = 0.85	j = Rolling Top); Site/Topo Ad _J	3d (+10) = 1.10	e Neighborhoo	Adj = Above Av	Location ,	S 4
Tierid %/Mth 0.00% Site Site Extra Excess Acs Building Extra Excess Acs Building Features Section Se		F						•		,	,	(05) = 095		olling Topo / 10	Topo Adi - D	shorbood: Sito	Nai - No Noisi	Continu	2
Trend %/Mth 0.00% Site Extra Excess Acs Building Features S8,000 Site Extra Excess Acs Building Features S8,000 Sq. 41,020 Sq. 41	\$ 84				4=poor			(+10) = 0.90,	& V. Good Site	Driveway (-5)	(-05) & Gravel	& Gravel Road	lling Topo (-10)	/Topo Adj = Rol	20) = 1.2; Site/	ghborhood (+:	\dj = Good Nei	Location	S3
	MEDIAN				3=fair							ეი (-15)	= Moderate Top	Site/Topo Adj :	1 (+40) = 1.40;	Neighborhood	dj = Excellent	Location ,	S2
Trend %/Mth 0.00% Site Extra Excess Acs Building Features Segment Se	\$ 88				2.5=ave										= 0.95	oriveway (-05)	Adj = Gravel [Site/Topo	S1
Trend %/With 0.00% Site Site	AVERAGE				2=good														
Trend %/With 0.00% Site Site		7		Ó.	1.5=v.goo														
Trend %/Mth 0.00% Site Site Extra Excess Acs Building SaFt Sase developed site value SaFt Sa	Q/M/1-(P*1/100	۲	Ż	O*(sqrt(R5-	1=exc			F-L-X			O5*G*H			D+(E*E5)%					
Trend %/Mth 0.00% Site	\$ 79	1,957		18		L	0.9854	\$ 125,390	\$0	\$ 4,200	\$ 80,410	0.85	1.10	\$ 210,000	13	\$ 210,000	2/17/2015	29-36	5
Sale Frice Minths 0.00% Site Sit	\$ 132	1,274		1		<u> </u>	1.2317	\$ 183,430	-\$ 10,200	\$ 1,000	\$ 80,410	0.85	1.10	\$ 254,640	0	\$ 254,640	4/29/2016	29-8	4
Sale Frice Minths 0.00% Site Sit	\$ 84	1,786		3			1.0300	\$ 150,300	-\$ 6,400	\$ 3,000	\$ 73,100	0.85	1.00	\$ 220,000	5	\$ 220,000	10/16/2015	21-7-6	з
Trend %/Mth 0.00% Site Site Extra Excess Acs Building Sale Sa	\$85	4,399	0	11			1.2324	\$ 410,320	-\$ 5,200	\$ 42,000	\$ 92,880	0.90	1.20	\$ 540,000	8	\$ 540,000	6/29/2015	16-23	2
Trend %/Mth 0.00% Site Site Extra Excess Acs Building Sale Trend Adj Location Cond or Land PlD Date Price Mnths Price Adj Topo Adj Value Value Value Value Rate Built Condtin Depre Sq Ft	\$62	2,938	2	18			1.1038	\$ 165,933	-\$ 13,500	\$ 800	\$ 81,700	0.95	1.00	\$ 234,933	11	\$ 234,933	4/3/2015	14-26	_
Trend %/Mth 0.00% Site Site Extra Excess Acs Building Building Sale Trend Adj Location Cond or Land Features Age Age Add'I	Value				Condtn		Rate	Value	Value	Value	Value	Topo Adj	Adj	Price	Mnths	Price	Date	PID	#
0.00% Depreciation Rate= 1.25 Base developed site value= \$86,000 Site Extra Excess Acs Building Building	Bldg Sqr Ft		Add'l	Age		Year		Residual	& Rd Frnt	Features	Land	Cond or	Location	Adj	Trend	le	Sa		Sale
0.00% Depreciation Rate= 1.25 Base developed site value= \$86,000	Indicated			ilding	Bu.			Building	Excess Acs	Extra		Site							
Base Year	2016				\$ 86,000	ì	ป site value	Base developed	= 1.25	reciation Rate=	Dep				0.00%	Trend %/Mth			
	Base Year																		

THE PRELIMINARY COST PER SF FOR RESIDENTIAL BUILDINGS IS \$88, A MID POINT BETWEEN THE AVERAGE AND THE MEDIAN WITH A LITTLE MORE WEIGHT GIVEN TO THE AVERAGE.

FRANCONIA, NH 2016

VIEW CONTRIBUTORY VALUE ANALYSIS

	20	19	18	17	16	15	14	13	12	1	10	9	8	7	6	5	4	з	2	_	#	Sale			
Excess Acr	31-42-00	31-03-00	30-02-13	29-08-00	26-18-00	26-15-00	24-59-00	24-34-00	24-12-00	22-11-00	22-04-05	20-02-12	15-19-03	13-22-00	12-06-00	08-29-00	08-1A-05	08-1A-02	05-41-00	04-07-00	PID				
Excess Acres = \$3,000/acre	5/18/2015	3/25/2016	3/2/2015) 4/29/2016	9/14/2015	1/5/2015	2/29/2016	7/31/2015	8/24/2015	10/2/2015	5 12/28/2015	2 1/8/2016	3 11/10/2015	1/22/2016	6/3/2016	0 6/22/2015	5 7/31/2015	2 10/13/2015	7/15/2015	11/9/2015	Date				
icre	15 \$ 459,000	16 \$ 425,000	5 \$ 450,000	16 \$ 254,940	15 \$ 477,140	5 \$ 105,000	16 \$ 130,000	15 \$ 248,000	\$ 68,000	15 \$ 120,000	15 \$ 84,000	6 \$510,000	15 \$ 525,000	16 \$ 135,000	6 \$84,500	15 \$611,000	15 \$ 500,000	15 \$ 90,000	15 \$ 406,654	15 \$ 540,000	Price	Sale		Trend %/Mth	
	00 11	0	00 1	0	7 7	00 15	00 1	9	0 8	00 6	0 4	3	2	2	0 0	00 10	00 10	0 6	9	5	Mnths	Trend		/lth 0.00%	
D+(E*E5)%	\$ 459,000	\$ 425,000	\$ 450,000	\$ 254,940	\$ 477,140	\$ 105,000	\$ 130,000	\$ 248,000	\$ 68,000	\$ 120,000	\$ 84,000	\$510,000	\$ 525,000	\$ 135,000	\$ 84,500	\$611,000	\$ 500,000	\$ 90,000	\$ 406,654	\$ 540,000	s Price	Adj		6 Bldg Dep	
)%	00 1.2652	0.9931	00 1.1263	1.3573	1.0939	0.0000	0.0000	0.9719	0.0000	0.0000	0.0000	00 1.3309	00 1.0343	0.0000	0.0000	00 1.1915	00 1.0753	0.0000	54 1.0127	00 1.1103	Grade			1.000	
	1999	1975	2004	1996	1984	0	0	1978	0	0	0	2005	1985	0	0	1990	2001	0	1973	1990	Built	Year			
	2.0	2.0	2.5	2.5	2.0	0.0	0.0	2.0	0.0	0.0	0.0	2.5	2.5	0.0	0.0	2.0	2.5	0.0	2.5	2.0	Cond	Age			
	10	16	11	14	14	0	0	15	0	0	0	10	18	0	0	13	13	0	20	13	Depre	Age	Building	ESTIMATE	
	0	25	0	0	0	0	0	0	0	0	0	0	5	0	0	0	0	0	0	0	Depre	Add'l	Ğ	D\$PERS	
××ŏ	2,808	4,855	3,729	1,274	3,463	0	0	2,158	0	0	0	3,420	3,245	0	0	4,991	2,732	0	3,477	3,580	Sq Ft		_	QUARE FC	
K xO\$5 xG x(1-(J+K/100))	\$ 281,372	\$ 250,332	\$ 328,942	\$ 130,866	\$ 286,689	\$0	\$0	\$ 156,883	\$0	\$0	\$0	\$ 360,493	\$ 227,423	\$0	\$0	\$ 455,285	\$ 224,912	\$0	\$ 247,890	\$ 304,316	Value		_	ESTIMATED \$ PER SQUARE FOOT COST =	DEVEL
100))</td <td>\$3,000</td> <td>\$4,900</td> <td>\$3,900</td> <td>\$ 1,000</td> <td>\$ 5,500</td> <td>\$0</td> <td>\$0</td> <td>\$ 5,000</td> <td>\$0</td> <td>\$0</td> <td>\$0</td> <td>\$ 5,000</td> <td>\$ 6,400</td> <td>\$0</td> <td>\$0</td> <td>\$6,200</td> <td>\$8,000</td> <td>\$0</td> <td>\$3,000</td> <td>\$21,700</td> <td>Value</td> <td>Features</td> <td>Extra</td> <td></td> <td>DEVELOPED SITE VALUE=</td>	\$3,000	\$4,900	\$3,900	\$ 1,000	\$ 5,500	\$0	\$0	\$ 5,000	\$0	\$0	\$0	\$ 5,000	\$ 6,400	\$0	\$0	\$6,200	\$8,000	\$0	\$3,000	\$21,700	Value	Features	Extra		DEVELOPED SITE VALUE=
	\$0	\$ 2,500	\$ 2,000	\$0	\$ 2,200	\$0	\$0	\$0	\$0	\$ 44,000	\$ 13,000	\$0	\$ 117,100	\$ 34,000	\$0	\$0	\$0	\$0	\$ 26,500	\$ 32,000	Value	& Rd Frnt	Xcess Acs		VALUE=
F-L-M-N	\$ 171,820	\$ 162,413	\$ 111,429	\$ 121,800	\$ 179,288	\$ 105,000	\$ 130,000	\$ 83,959	\$ 68,000	\$ 76,000	\$ 71,000	\$ 141,087	\$ 170,832	\$ 101,000	\$ 84,500	\$ 144,524	\$ 264,356	\$ 90,000	\$ 125,787	\$ 178,404	Value	Residual	Land	\$88	\$ 86,000
	1.00	1.00	1.00	1.10	1.00	1.20	1.00	1.00	1.00	1.00	1.20	1.20	1.00	1.00	1.10	1.40	1.40	1.40	1.10	1.20	Adj	Locatn			
	0.81	0.85	1.05	0.90	1.47	0.65	0.51	0.86	0.57	0.60	0.48	0.76	0.73	0.53	0.60	0.84	0.90	0.61	0.81	0.90	Topo Adj	Cond or	Site		
O-(O\$4 xP xQ)	\$ 102,160	\$ 89,313	\$ 21,129	\$ 36,660	\$ 52,868	\$ 37,920	\$ 86,140	\$ 9,999	\$ 18,980	\$ 24,400	\$ 21,464	\$ 62,655	\$ 108,052	\$ 55,420	\$ 27,740	\$ 43,388	\$ 155,996	\$ 16,556	\$ 49,161	\$ 85,524	Vu Value	Contributory	Indicated	2016	Base Year
	FRAN NOTCH/WIDE/FULL/CLOSE	FRAN NOTCH/AVG/FULL/CLOSE	CANNON/AVG/TOP25/CLOSE	MTNS/AVG/TOP25/CLOSE SSNL	FRAN NOTCH/WIDE/TOP50/CLOSE SSNL	FRAN NOTCH/WIDE/TOP50/CLOSE UND	FRAN NOTCH/WIDE/FULL/DISTANT UND	FRAN NOTCH/AVG/TOP50/CLOSE SSNL	FRAN NOTCH/AVG/TOP50/CLOSE	MTNS/AVG/TOP50/CLOSE	MTNS/AVG/TOP25/CLOSE	MTNS/AVG/FULL/DISTANT	FRAN NOTCH/WIDE/FULL/CLOSE	FRAN NOTCH/AVG/TOP75/DISTANT	FRAN NOTCH/AVG/TOP75/CLOSE	FRAN NOTCH/WIDE/TOP50/CLOSE	FRAN NOTCH/WIDE/FULL/CLOSE	FRAN NOTCH/NAR/TOP50/CLOSE	CANNON/AVG/TOP50/CLOSE	FRAN NOTCH/AVG/TOP50/CLOSE					

S2 S1 Location Adj = Above Average Neighborhood (-10) = 1.10; Site Cond/Topo Adj = Rolling Topo (-10), Gravel Driveway (-05) & Gravel Road (-05), Fair Site (-5) = 0.80 1=exc Location Adj = Above Average Neighborhood (+20) = 1.2; Site Cond/Topo Adj = Moderate Topo (-15), Gravel Driveway (-05) & Gravel Road (-05) = 0.75 Location Adj = Excellent Neighborhood (+40) = 1.4; Site Cond/Topo Adj = Moderate Topo (-15), & Gravel Road (-05), Good Site (+5) = 0.85 Location Adj = Above Average Neighborhood (+10) = 1.1; Site Cond/Topo Adj = Rolling Topo (-10), Gravel Driveway (-05) & Gravel Road (-05) = 0.80 Location Adj = Above Average Neighborhood (-10) = 1.10; Site Cond/Topo Adj = Moderate Topo (-15), Gravel Driveway (-05) & Gravel Road (-05), Good Site (+5) = 0.80 1.5=v.good 2=good 2.5=ave 3=fair 4=poor 5=v.poor Excess acres estimated at \$3,000

Location Adj = Average Neighborhood; Site Cond/Topo Adj = Mild Topo (-5), Gravel Driveway (-05), Gravel Road (-05) & Good Site (+5) = 0.90

4/1/2016

S1 = Map 4, Lot 7 includes a distant view of Franconia Notch & Cannon Mt.

FRANCONIA, NH MANFACTURED HOUSING PRELIMINARY SQUARE FOOT COST ANALYSIS

							4	ω .	2	_		#	ale		ļ	
							14-43-39	14-43-21	14-43-5	14-30-3	Single Wide	PID				
							4/27/2015	4/11/2016	11/23/2015	1/20/2015	Vide	Date	Sale			
PRELIN	AS T						\$ 36,000	\$ 36,540	\$ 35,000	\$ 30,000		Price			Trend %/Mth 0.0000%	
/IINARY \	HE MEDI						11		4	14		Mnths	Trend		0.0000%	
/ALUE SIN	AN IS A BE					D+(E*E5)%	\$ 36,000	\$ 36,540	\$ 35,000	\$ 30,000		Price	Adj			
NGLE WID	TTER INC						1.00	1.00	1.00	1.00		Adj	Location			
E MANUFA	DICATOR O						1.00	1.00	1.00	1.00		Topo Adj	Cond or	Site		
CTURED	F CENTRA					O6*G-H	\$0	\$0	\$0	\$0		Value	Land		Depreciation	
HOUSING IS	T TENDEN						\$ 2,000	\$2,000	\$ 900	\$ 0		Value	Features	Extra	Depreciation Single Wide =	
PRELIMINARY VALUE SINGLE WIDE MANUFACTURED HOUSING IS \$50 PER SQUARE FT	AS THE MEDIAN IS A BETTER INDICATOR OF CENTRAL TENDENCY, THE INDICATED						\$0	\$0	\$0	\$ 0		Value	& Rd Frnt	Excess Acs	4	
UARE FT	CATED					F-L-K	\$ 34,000	\$ 34,540	\$ 34,100	\$ 30,000		Value	Residual	Building	Base developed site value=	
							1.0505	0.9422	1.1085	0.9338		Rate		Building	ped site va	
							2004	1997	2000	2010		Built	Year		lue=	
4=poor	3=fair	2.5=ave	2=good	1.5=v.good	1=exc		2.0	2.0	2.0	2.5		Condtn	Age		\$0	
				od		O*(sqrt(R5-N))	28	36	32	24		Condtn Depre	Age			
						-Z))	916	1,008	916	916		Sq Ft			2016	Base Year
\$ 49	MEDIAN	\$ 50	AVERAGE			L/Q/M/1-(P*K5/100)	\$ 49	\$ 57	\$ 49	\$ 46		Value	Bldg Sqr Ft	Indicated		

PRELIMINARY CONTRIBUTORY WATERFRONT VALUE ANALYSIS FRANCONIA, NH

		K xO\$5 xG x(1-(J/100))	K xO\$5 x	s estimat	K XOS5 XG X Excess acres estimated at \$3,000	I*(sqrt(R5-H)*G5	4=poor 5=v.poor	4=poor	3=fair		2=good	D+(E*E5)% 1.5=v.good 2=good 2.5=ave	1=ехс	Bldg Age Condtn=	
\$3,000	2.5		\$ 73,598	978	10	16	2	1975	1.187	\$ 130,000	6	\$130,000	9/17/2015 \$130,000	13-49	2
\$3,000	Ş		8 \$ 140,964	1,728	5	15	2	1978	1.186	\$ 249,000	0	\$249,000	4/11/2016	12/21/16	_
Value	<	ē	t Value	Sq Ft	Depre	Built Condtn* Depreciation	Condtn	Built	Rate	Price	Mnths	Price	Date	PID	#
Features & Rd Frnt	Fe				Add'I	Age	Age	Year		Adj	Trend	Ф	Sale		Sale
Extra Xcess Acs	ш				ā	Building									
UARE FOOT COST =	UARE	SS	ESTIMATED \$ PER SQI	ESTIM					1.250	Bldg Dep	0.00%	Trend %/Mth 0.00%			
DEVELOPED SITE VALUE=	LOPE	Ϋ́													

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

- S2 S1
- Add'l Depreciation = poor condition of roof covering; Above Ave Neighborhood 1.10; Site Cond/Topo= Gravel Drive (-05), Gravel Road (-5) & Fair Site (-5) = 0.85 Add'l Depreciation = Abutts commercial property; Site Cond/Topo= Gravel Drive (-05), Gravel Road (-5) & Fair Site (-5) = 0.85

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

Undeveloped Land – Wooded Lot -30% (70 Site Modifier) Undeveloped Land – Cleared Lot -20% (80 Site Modifier) Mittersill Slope +400 (500 Site Modifier)

Second Site (w/Sep. Utilities) +20 (120 Site Modifier)

Commercial Use +10 to +300, depending on how extensive the use Backland Only -50 % for inaccessibility

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%

Varies – dependent upon severity Topography (TOPO) Varies – dependent upon severity Less Than Average Access (ACC)

Cost to Develop (CTD) Varies – determined by field review

Not Buildable (NBD) -90% (10 Land Condition) In-Law Apartment or 2 Family +10% (110 Land Condition) Current Use Wetlands -90 (10 Land Condition)

Flood Plain (FLD PLN) -10 (90 Land Condition)

-25 (75 Land Condition) Excess Land

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%

This adjustment is applied to homes that are abnormally close to the road.

Dirt Basement (DB)

-1% or greater depending on severity

Low Basement (LB)

-1% or greater depending on severity

A basement with low headroom (less than 5')

Wet Basement (WB)

-1% or greater depending on severity

Utilities

-5% per utility

Lacking electricity, water or septic

No Parking Available

-5 to -15% depending on severity

Misc/CNotes

Varies

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

B. Informal Hearing Process

The informal hearing process begins with a notice of preliminary value and information on how to make an appointment to review the assessment one on one being mailed first class on: <u>August 5</u>, 2016.

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

The property owners were given $\underline{4}$ days, starting $\underline{8/15/16}$ to $\underline{8/18/16}$ between the hours of $\underline{8:00}$ am $\underline{\&}$ 4:30 pm to call and arrange an appointment.

The hearings were held for $\underline{3}$ days from $\underline{8/24/16}$ to $\underline{8/26/16}$ and resulted in $\underline{52}$ taxpayers calling to set up appointments to discuss their assessments.

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

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

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

SECTION 9

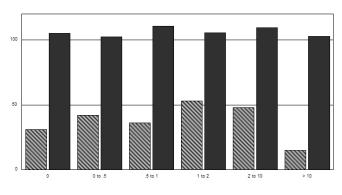
- A. CALIBRATION TECHNIQUE
- B. FINAL STATISTICAL ANALYSIS & TESTING
- C. FINAL VALUATION COST TABLES

A. MODEL CALIBRATION TECHNIQUE

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

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

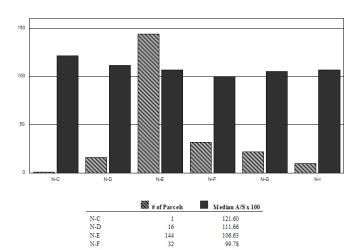
When the CAMA cost tables are defined, we compute the assessment to sales ratio for each property and produce graphs and reports which can then be used to calibrate the CAMA system to predict the market value of all property in the municipality as fairly as possibly. The following are samples of the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

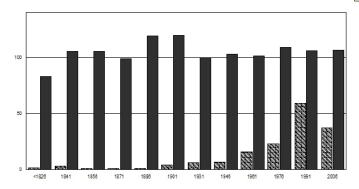


Here the groups, number of sales in each group and the median ratio are displayed.



105.37

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



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

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

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

Sales Ratio Bar Graphs

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

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

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

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

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

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

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

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

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

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

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

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

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

SECTION 9

B. FINAL STATISTICAL ANALYSIS REPORTS

Sales Analysis Results Franconia -- 09/01/2016

46	Mean Sales Ratio:	1.0172
8214	Median Sales Ratio:	1.0083
2387	Standard Deviation:	0.0764
0150 Coeffic	cient of Dispersion:	5.5566
Price F	Related Differential:	1.0021
	.0150 Coeffi	Median Sales Ratio: Standard Deviation: Coefficient of Dispersion:

Sales Analysis Criteria

Sold: 4/1/2015 - 7/1/2016 Sale Ratios: 0.000 - 999.999

Building Value: 0 - 99999999 Bldg Eff. Area: 0 - 99999999

Land Value: 0 - 99999999 Land Use: ALL

Current Use CR: 0 - 99999999 Acres: 0 - 99999999

Year Built: 1600 - 2016 Trend: 0.000% Prior to 09/01/2016

Story Height: ALL Neighborhood: ALL

Base Rate: ALL Zone: ALL

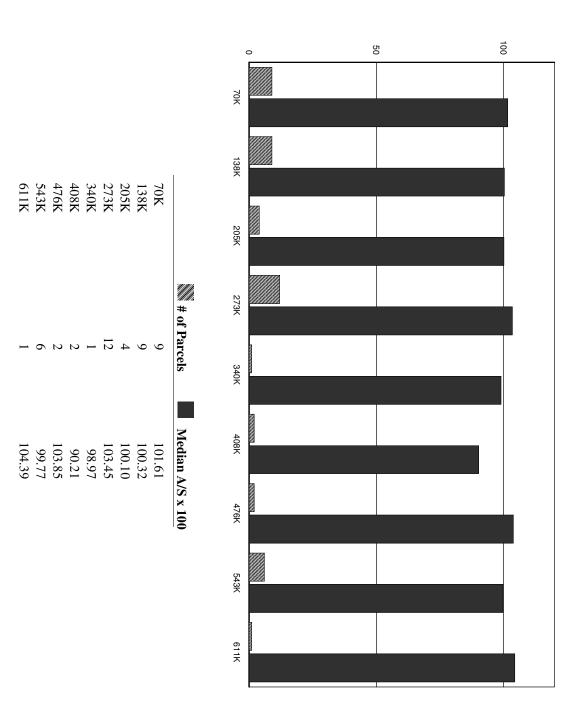
Qualified: YES Unqualified: NO

Improved: YES Vacant: YES

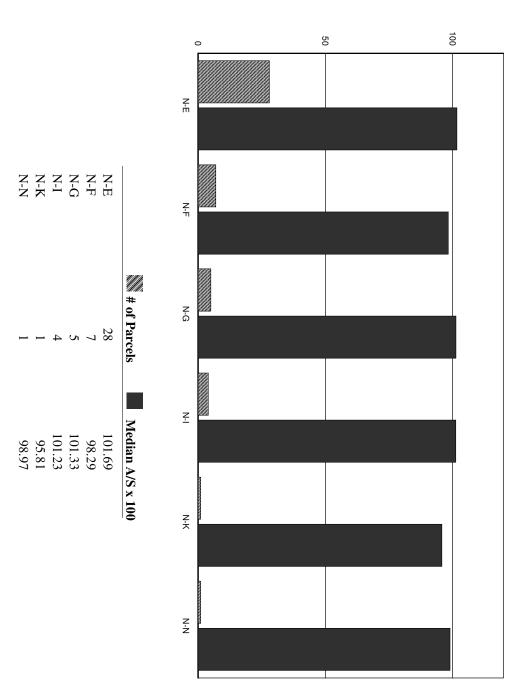
View: All Waterfront: All

Include Comm./Ind./Util.: YES

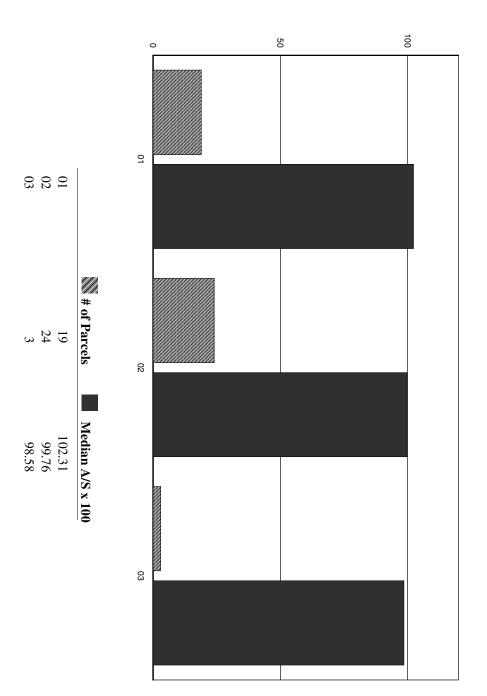
Franconia: Median A/S Ratio by Sale Price



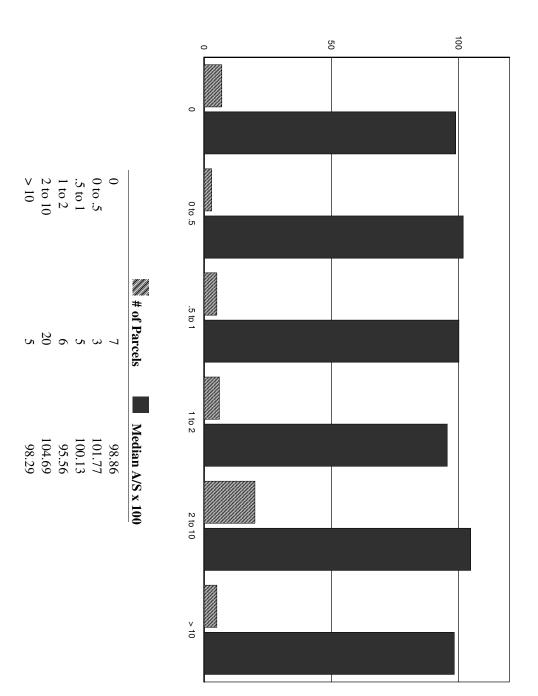
Franconia: Median A/S Ratio by Neighborhood



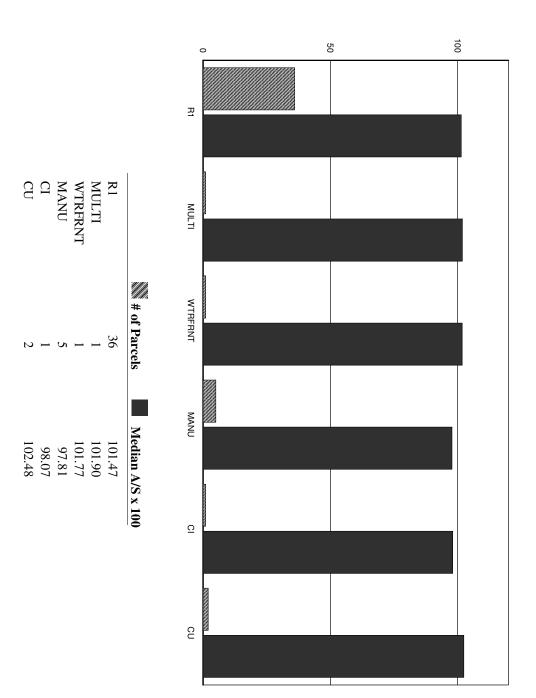
Franconia: Median A/S Ratio by Zone



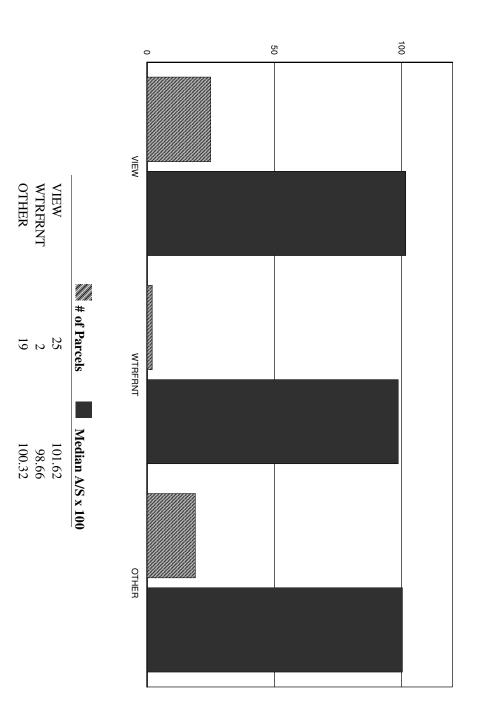
Franconia: Median A/S Ratio by Acreage



Franconia: Median A/S Ratio by Improved Use



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



Sales Analysis Results Franconia -- 09/01/2016

	Sales Analy	vsis Statistics	
Number of Sales:	10	Mean Sales Ratio:	1.0194
Minimum Sales Ratio:	0.9193	Median Sales Ratio:	1.0161
Maximum Sales Ratio:	1.1103	Standard Deviation:	0.0722
Aggregate Sales Ratio:	1.0013	Coefficient of Dispersion:	5.7585
		Price Related Differential:	1.0181

Sales Analysis Criteria

Sold: 4/1/2015 - 7/1/2016 Sale Ratios: 0.000 - 999.999

Building Value: 0 - 99999999 Bldg Eff. Area: 0 - 99999999

Land Value: 0 - 99999999 Land Use: ALL

Current Use CR: 0 - 99999999 Acres: 0 - 99999999

Year Built: 1600 - 2016 Trend: 0.000% Prior to 09/01/2016

Story Height: ALL Neighborhood: ALL

Base Rate: ALL Zone: ALL

Qualified: YES Unqualified: NO

Improved: NO Vacant: YES

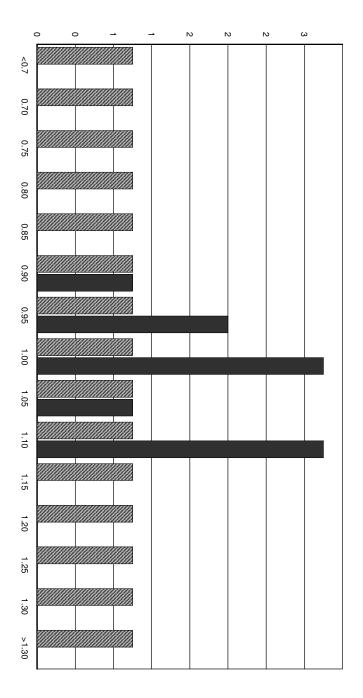
View: All Waterfront: All

Include Comm./Ind./Util.: YES

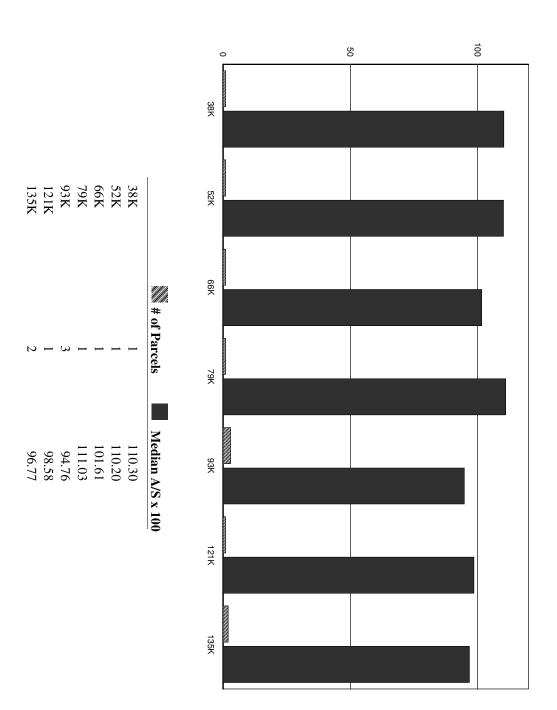
Franconia Sales Analysis Report

6	MCNENZIE, JOEL C.	00/08/2010									
e O	MCKENZIE IOEI C	06/08/2016									
	Q	\$55,100 V Q	\$ 50,000		JO E	5.00 CUUO	01	000002	000009	1.102 000034	1.102
\$ 67,000	MACARTHUR, DOUGALD F	06/03/2016									
	Q	\$ 89,400 V Q	\$ 84,500		1 I	2.57 R1	02	000000	000006	000012	1.058
U \$80,600	MOLOY FAMILY JOINT TRU	05/04/2016									
	Q	\$ 56,900 V Q	\$ 56,000		1 G	5.18 R1	01	000014	0011.1	1.016 000022	1.016
\$ 61,700	BART, LYNN E. & EDMON	02/29/2016									
	Q	\$ 132,100 V Q	\$ 130,000		1 E	2.54 R1	01	000000	000059	1.016 000024	1.016
\$ 78,200	LAFAYETTE DRIVE TRUST	01/22/2016									
	Q	\$ 124,100 V Q	\$ 135,000		1 E	20.00 R1	02	000000	000022	000013	0.919
\$ 137,200	TTW, LLC	12/28/2015									
	Q	\$79,600 V Q	\$ 84,000		JH G	11.38 CUUH	01	000005	000004	000022	0.948
\$ 89,700	TOREIGN II REALTY TRUS	10/13/2015									
	Q	\$ 84,200 V Q	\$ 90,000		1 I	1.46 R1	02	000002	00001A	0.936 000008	0.936
\$ 89,800	MOORE, DOROTHY D.	10/02/2015									
	Q	\$ 118,300 V Q	\$ 120,000		1 E	31.71 R1	03	000000	000011	0.986 000022	0.986
\$ 61,400	KRONER, GENE L.	08/24/2015									
	Q	\$ 75,500 V Q	\$ 68,000		1 E	1.92 R1	01	000000	000012	1.110 000024	1.110
\$ 63,400	MARQUIS, JOSEPH R.	07/02/2015									
	Q	\$ 36,400 V Q	\$ 33,000		1 E	2.48 R1	01	000000	000023	000029	1.103
Prior Year Assessment	Grantor	Sale Date	Area	Eff. Area					,	Sale Note	
	Q Unqualified Description	Assessment	H Sale Price	BR SH	NC	Acres LC	Zone	Sub	Lot	Map	Ratio

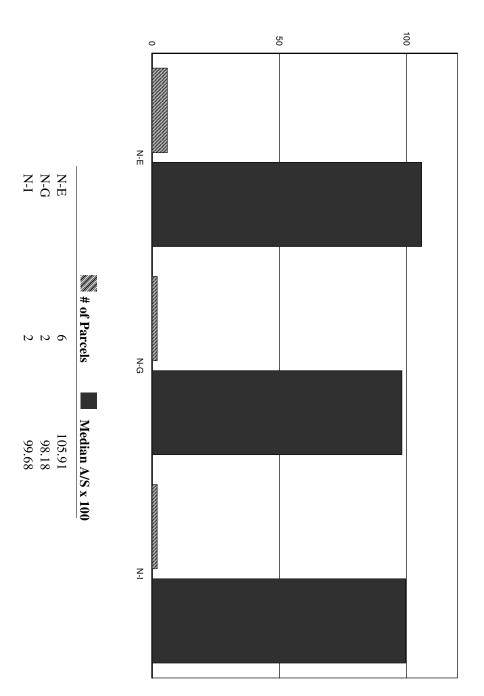
Franconia: Distribution of Sale Ratios



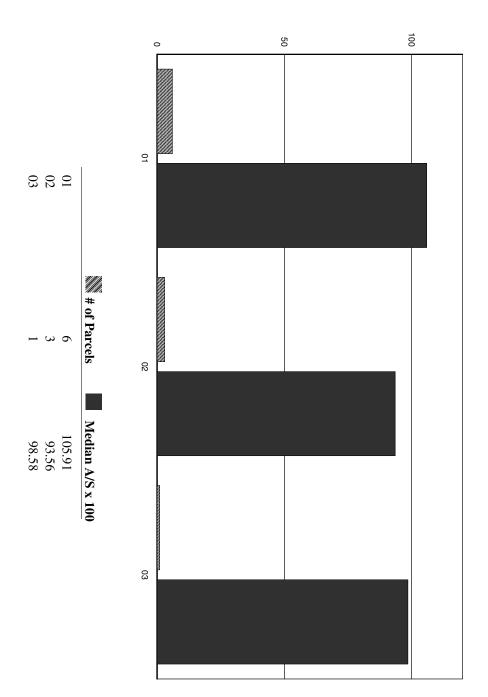
Franconia: Median A/S Ratio by Sale Price



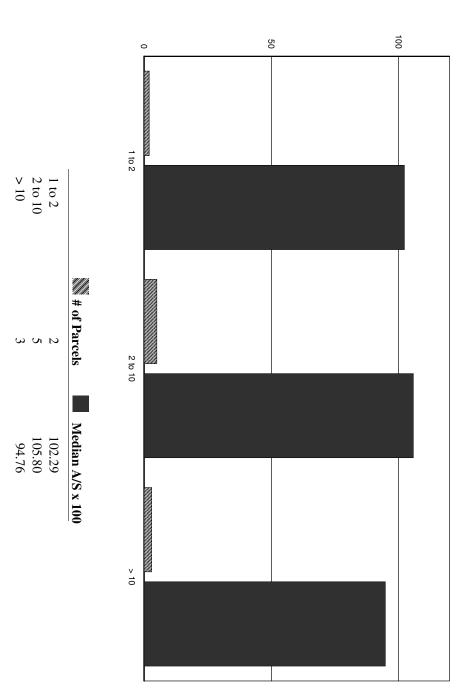
Franconia: Median A/S Ratio by Neighborhood



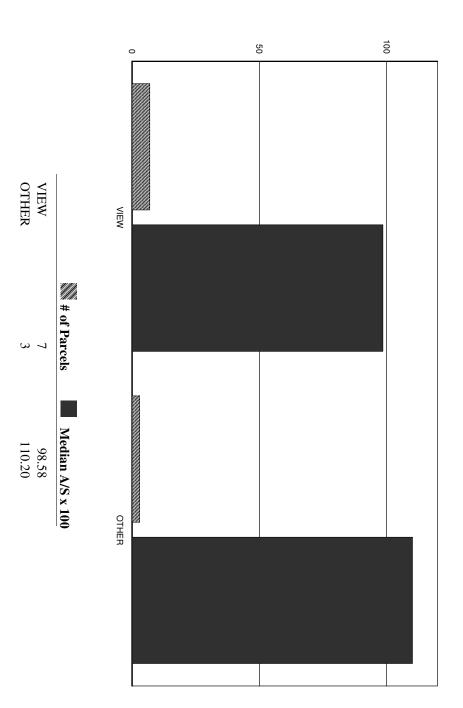
Franconia: Median A/S Ratio by Zone



Franconia: Median A/S Ratio by Acreage



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



Zone: RES-B RESIDENTIAL B Minimum Acreage: 3.00 Land Type Units Base Rate NC 1F RES 1.460 ac 81,380 I VIEW 1.460 ac 1.460 ac 1.460 ac			Feature Type Units Lngth x	EXTRA	04/07/16 DWUL 09/20/13 DWVL 09/12/03 DWHC 09/10/03 DWRH 04/04/03 MVUM 04/01/99 GRPL	LISTING HISTORY	FRANCONIA, NH 03580		OWNER INFORMATION	Map: 000008 Lot: 00001A Sub: 000002
C Adj Site Road DWay Topography Cond 140 80 95 95 85 MODERATE 100 1 & SKI MTS, AVERAGE, TOP 50, CLOSE/NEAR 25	LAND VALUATION		Units Lngth x Width Size Adj Rate Cond Market Value Notes	EXTRA FEATURES VALUATION	SUB LOT #47 4/03 VAC/WOODED; GRAV DRIVE INTO HSE SITE, SITE CLRD W/ LIMITED VIEW;	NOTES		Date Book Page Type Price Grantor 10/13/2015 Q V 90,000 TOREIGN II REALTY TRUST 06/15/2001 2548 657 Q V 65,000 FOREST HILLS ASSOC	SALES HI	Card: 1 of 1
Site: UNDEVELOPED CLEARED Driveway: GRAVEL Road: GRAVEL Ad Valorem SPI R Tax Value Notes 69,900 0 N 69,900 14,300 14,300 UND 84,200 84,200		PARCEL TOTAL TAXABLE VALUE Year Building Features Land 2014 \$ 0 \$ 9,700 2015 \$ 0 \$ 9,700 2016 \$ 0 Parcel Total: \$ 89,700 Parcel Total: \$ 84,200 Parcel Total: \$ 84,200	FRANCONIA ASSESSING OFFICE	MUNICIPAL SOFTWARE BY AVITAR				Page	FICIURE	inted: 09/01/2016

Card: 1 of 1 WINTER CREEX LANE FRANCONIA Printed: OWNER TAXABLE DISTRICTS BUILDING DETAILS NAICHAEL D. District Percentage Roof: EADOW RUE LANE PERMITS TERMIT Type Notes Extra Kitchens: Fixed Genera Quality: Com. Wall: Stories: Buths: Fixed AC: Com. Wall: Stories: Building Stories: Genera Gene	Stith: 000002 Card: 1 of 1 WINTERGREEN LANE OWNER OWNER EDDY, MICHAEL D. EDSTRICTS Percentage District Percentage Permit Type Box Con				:		:	:	:			:	:			:									
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Site: UNDEVELOPED WOODS Driveway: UNDEVELOPED Road: PAVED ond Ad Valorem SPI R Tax Value Notes 00 46,100 100 N 495 00 34,000 100 N 2,805 25 44,000 0 UND 124,100 3,300	MUNICIPAL SOFTWARE BY AVITAR FRANCONIA ASSESSING OFFICE PARCEL TOTAL TAXABLE VALUE Year Building Features Land 2014 \$0 \$0 \$3,781 Parcel Total: \$3,781 Parcel Total: \$3,386 Parcel Total: \$3,386 Parcel Total: \$3,386 Parcel Total: \$3,300 Parcel Total: \$3,300	Page	FRANCONIA Printed: 09/01/2016

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WOODS ROAD FRANCONIA Printed: 09/01/2016	Page				LONG ACC TO BLDNG 2016/05/16	MUNICIPAL SOFTWARE BY AVITAR	FRANCONIA ASSESSING OFFICE	PARCEL TOTAL TAXABLE VALUE Year Building Features Land 2014 \$ 0 \$ 0 \$ 790 2015 \$ 0 \$ 0 \$ 783 2016 \$ 0 \$ 0 \$ 808 Parcel Total: \$ 808 Parcel Total: \$ 808		Site: UNDEVELOPED WOODS Driveway: GRAVEL Road: GRAVEL nd Ad Valorem SPI R Tax Value Notes	53,400 100 N 13,000 100 N 13,200	79,600 80

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)023 Sub: 000000 Card: 1 of 1 25 EVERGREEN DR FRANCONIA Printed: 09/01/2016	Printed:		Z	EZU	GRE	EVE	25		_	1 of	Card:	_	ð	0000	îub: (T	ũ	0002	Lot: 000023	_)29	Map: 000029	Aap:

Zone: RES-A RESIDENTIAL A Minimum Acreage: Land Type Units Base Rate UNMNGD OTHER 5.000 ac 92,00 5.000 ac	Feature Type Uni	Map: 000034 Lot: 000009 OWNER INFORMATION MCGROARY, VINCENT 33 DOVER ROAD DURHAM, NH 03824 LISTING HISTORY
NC Adj Site Road DWay Topography C 100 E 100 70 100 90 95 MILD 1	EXTRA FEATURES VALUATION Units Lngth x Width Size Adj Rate Cond Market Value Notes	Sub: 000002 Card: 1 of 1 EASTON ROAD
Site: UNDEVELOPED WOODS	MUNICIPAL SOFTWARE BY AVITAR FRANCONIA ASSESSING OFFICE PARCEL TOTAL TAXABLE VALUE Year Building Features Land 2016 \$ 0 \$ 0 \$ 255 Parcel Total: \$ 255	N ROAD FRANCONIA Printed: 09/01/2016 PICTURE 21E, JOEL C.

Maps 000009 Sale 00002 Card i of EASTON E																							٠
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Sales Analysis Results Franconia -- 09/01/2016

	Sales Analy	ysis Statistics	
Number of Sales:	36	Mean Sales Ratio:	1.0166
Minimum Sales Ratio:	0.8214	Median Sales Ratio:	1.0023
Maximum Sales Ratio:	1.2387	Standard Deviation:	0.0786
Aggregate Sales Ratio:	1.0162	Coefficient of Dispersion:	5.4497
		Price Related Differential:	1.0004

Sales Analysis Criteria

Sold: 4/1/2015 - 7/1/2016 Sale Ratios: 0.000 - 999.999

Building Value: 0 - 99999999 Bldg Eff. Area: 0 - 99999999

Land Value: 0 - 99999999 Land Use: ALL

Current Use CR: 0 - 99999999 Acres: 0 - 99999999

Year Built: 1600 - 2016 Trend: 0.000% Prior to 09/01/2016

Story Height: ALL Neighborhood: ALL

Base Rate: ALL Zone: ALL

Qualified: YES Unqualified: NO

Improved: YES Vacant: NO

View: All Waterfront: All

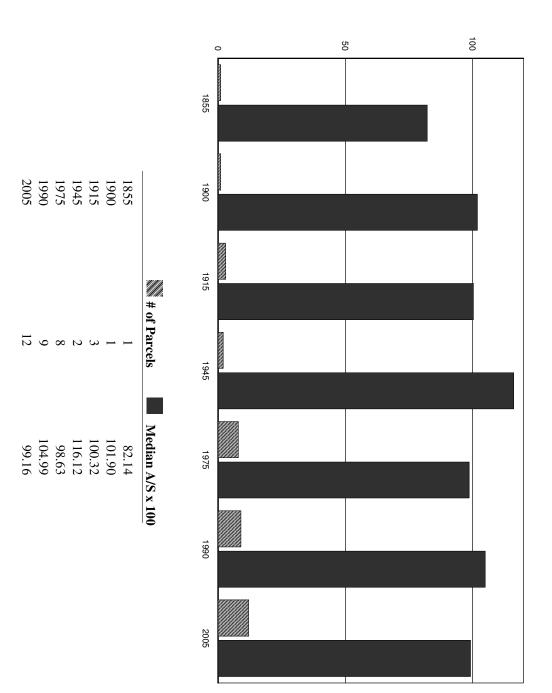
Include Comm./Ind./Util.: YES

Franconia Sales Analysis Report

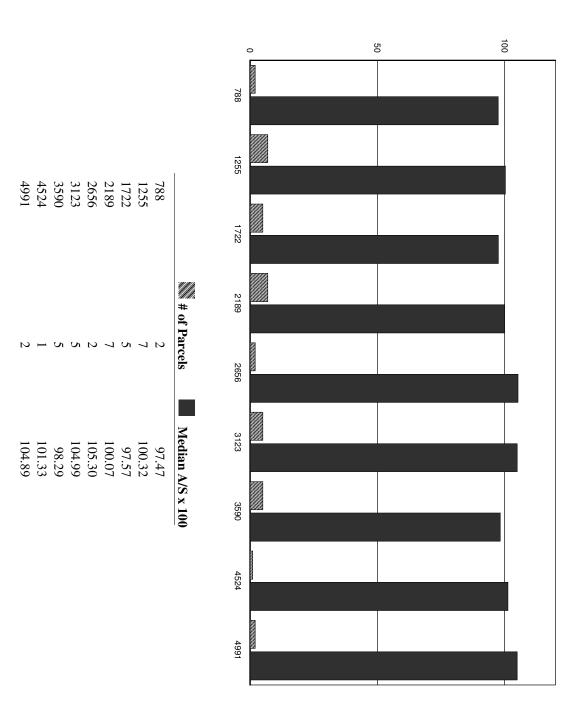
\$ 46,200	LYDON, DAWN	11/23/2015		1,131							
	Q	\$ 34,600 I	\$ 35,000	E MHS A	R1	0.00	02	000005	000043	000014	0.989
\$ 565,200	Q CANTLON, JAMES F.	\$ 572,200 I 11/10/2015	\$ 525,000	E RSA A 3,245	R1	8.21	01	000003	000019	000015	1.090
\$ 536,500	Q COOK, JOHN S.	\$ 516,600 I 11/09/2015	\$ 540,000	G RSA A 3,580	R1	9.58	01	000000	000007	000004	0.957
\$ 249,900	Q MARKS, KENNETH S.	\$ 318,700 I 10/21/2015	\$ 388,000	E RSA B 1,866	R1	1.29	01	000000	000005	000034	0.821
\$ 234,900	Q EVANS, THOMAS A.	\$ 218,800 I 10/16/2015	\$ 220,000	E RSA A 1,786	R1	2.88	02	000006	000007	000021	0.995
\$ 299,400	Q EDMUNDS TRUST, MARION	\$ 270,400 I 10/13/2015	\$ 257,540	E RSA C 2,687	R1	5.00	01	000001	000004	000034	1.050
\$ 138,200	Q ROBIE REALTY TRUST	\$ 132,300 I 09/17/2015	\$ 130,000	E RSA B 978	R1W	0.37	02	000000	000049	000013	1.018
\$ 397,600	Q PHILLIPS, CHARLES W.	\$ 468,600 I 09/14/2015	\$ 477,140	E RSA C 3,463	R1	6.00	01	000000	000018	000026	0.982
\$ 5,500	Q TOP OF THE NOTCH COOPE	\$ 6,800 I 09/04/2015	\$ 7,000	E MHS A 679	R1	0.00	02	000002	000030	000014	0.971
\$ 249,400	Q FLORESCU TRUST	\$ 253,900 I 08/19/2015	\$ 265,000	K RSA A 1,339	R1	0.53	02	000000	000073	000028	0.958
\$ 263,400	Q WILLIAMS JR., SAMUEL	\$ 264,500 I 07/31/2015	\$ 248,000	E RSA A 2,158	R1	3.20	01	000000	000034	000024	1.067
\$ 441,200	Q WHILES, ROBERT D	\$ 490,400 I 07/31/2015	\$ 500,000	I RSA C 2,732	R1	1.70	02	000005	00001A	000008	0.981
\$ 511,300	Q GRIFFIN REVOC TRST,FRE	\$ 399,700 I 07/15/2015	\$ 406,654	F RSA A 3,477	R1	17.43	02	000000	000041	000005	0.983
\$ 171,700	Q BARROWS, JOSEPH E.	\$ 152,100 I 06/30/2015	\$ 152,000	E RCT D 1,835	R1	0.00	02	000016	000021	1.001 000014	1.001
\$ 607,900	Q PFUHL, PAUL H.	\$ 547,200 I 06/29/2015	\$ 540,000	G RSA C 4,399	R1	3.27	01	000000	000023	000016	1.013
\$ 634,300	Q WALKER 91 REV TRUST, C	\$ 637,800 I 06/22/2015	\$ 611,000	I RSA D 4,991	R1	2.22	02	000000	000029	800000	1.044
\$ 267,900	Q TOMBARELLI, STEPHEN D.	\$ 250,500 I 05/22/2015	\$ 224,000	F RSA C 1,757	R1	15.52	02	000000	000013	000006	1.118
\$ 432,500	Q SIMMONS, RICHARD D.	\$ 469,600 I 05/18/2015	\$ 459,000	E RSA D 2,808	R1	3.00	01	000000	000042	000031	1.023
C \$ 36,300	Q BOYD REVOC TRUST, MARC	\$ 33,700 I 04/27/2015	\$ 36,000	E MHS A 817	R1	0.00	02	000039	000043	000014	0.936
\$ 320,700	Q JOHNSON, PAUL	\$ 291,000 I 04/03/2015	\$ 234,933	E RSA D 2,938	R1	0.51	02	000000	000026	000014	1.239
Prior Year Assessment	Q Unqualified Description Grantor	Assessment I Sale Date	Sale Price	NC BR SH Eff. Area	LC	Acres	Zone	Sub	Lot	Map Sale Note	Ratio

+ 7											
\$ 349,100	PETERS, J. THOMAS			2.537							
	Q	\$ 298,200 I	\$ 265,000	RSA C	H	10 R1	01 7.10	000000	000003	000034	1.125
\$ 130,000	STRIMBECK, LEE A	06/20/2016		1,159							
	Q	\$ 109,700 I	\$ 100,000	RSA A	F	30 R1	0.30	000000	000111	000014	1.097
\$ 238,300	CYRS, MAJORIE S	06/17/2016		2,371							
	Q	\$ 147,100 I	\$ 150,000	CWH A	[E	30 CI	03 9.30	000000	000003	0.981 000023	0.98
\$ 255,200	O'HARA, PAUL C.	06/13/2016		1,970							
	Q	\$ 239,000 I	\$ 234,540	RSA C	F	66 R2	0.66	000000	000069	000014	1.019
\$ 204,500	WHITON, NANCY	06/03/2016		1,598							
	Q	\$ 205,900 I	\$ 190,000	RSA C	E	43 R1	02 2.43	000000	000142	000014	1.084
\$ 238,800	GEAR, MICHAEL	05/23/2016		1,714							
	Q	\$ 224,400 I	\$ 230,000	RSA A	F	1.99 R1	01 1.	000000	000034	000029	0.976
\$ 206,100	HAYES TRUST, MATTHEW D	04/29/2016		1,274							
	Q	\$ 219,500 I	\$ 254,940	RSA B	F	61 R1	01 1.61	000000	800000	000029	0.861
\$ 40,000	POLLAK REVOC TRUST, KE	04/11/2016		1,105							
	Q	\$ 37,600 I	\$ 36,540	MHS A	E	00 R1	0.00	000021	000043	000014	1.029
\$ 251,400	D'ONFRO, MARIO	04/11/2016		1,728							
	Q	\$ 237,900 I	\$ 249,000	RSA D	F	1.00 R1	02 1.	000000	000021	000012	0.955
\$ 458,700	PERIOD HOMES OF NEW EN	03/25/2016		4,855							
	Q	\$ 447,900 I	\$ 425,000	RSA C	E	00 R1	01 6.00	000000	000003	000031	1.054
\$ 14,100	DISANO, JOHN	03/10/2016		569							
	Q	\$ 10,700 I	\$ 10,940	MHS A	E	00 R1	0.00	000005	000030	000014	0.978
\$ 347,800	MCGUIGAN, HARRY H.	03/10/2016		2,944							
	Q	\$ 286,700 I	\$ 241,000	RSA C	E	97 R1	01 6.97	000000	000019	1.190 000005	1.190
\$ 174,400	MACNEIL, NANCY E.			1,546							
	Q	\$ 150,200 I	\$ 150,000	RSA B	E	71 R1	02 0.71	000000	000009	000021	1.001
\$ 137,100	DAUTEN, PETER R.	01/21/2016		820							
	Q	\$ 124,900 I	\$ 124,500	RCT A	E	00 R1	0.00	000006	000021	000014	1.003
\$ 477,400	REALI TRUST, KENNETH M	01/08/2016		3,420							
	Q	\$ 519,900 I	\$ 510,000	RSA A	G	75 R1	02 2.75	000012	000002	1.019 000020	1.019
\$ 251,000	PACHTER, JEAN V	12/02/2015		1,241							
	Q	\$ 316,700 I	\$ 320,000	RSA A	Z	36 R1	02 0.36	000000	000029	0.990 000028	0.990
Prior Year Assessment	Grantor	Sale Date	a	Eff. Area						Sale Note	
	Q Unqualified Description	Assessment	Sale Price	BR SH	NC	es LC	Zone Acres	Sub	Lot	Map	Ratio

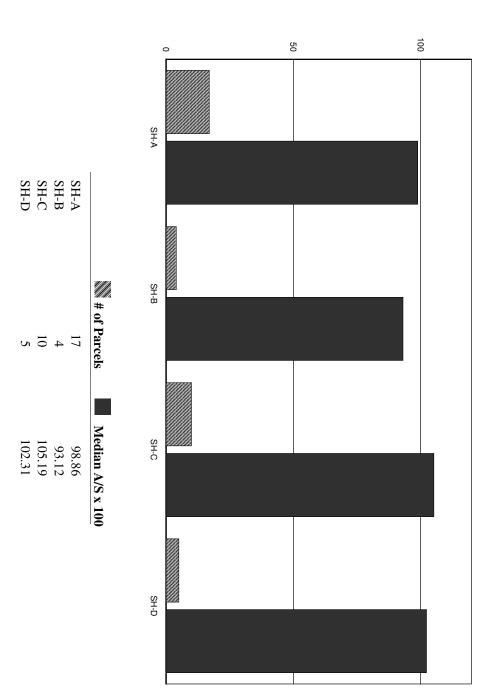
Franconia: Median A/S Ratio by Year of Construction



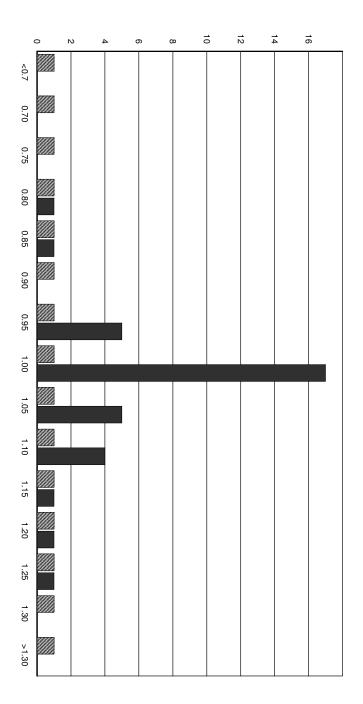
Franconia: Median A/S Ratio by Effective Area



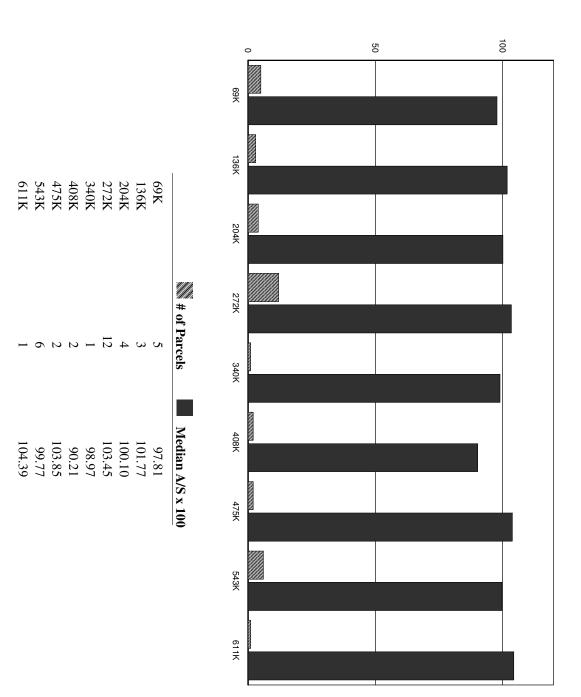
Franconia: Median A/S Ratio by Story Height



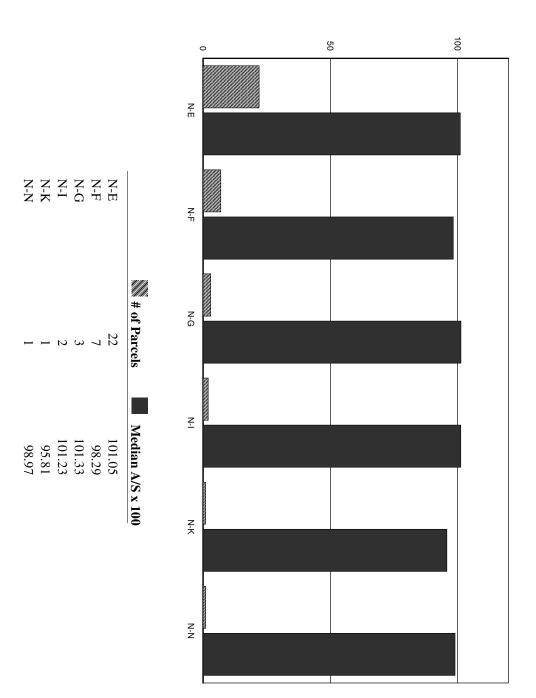
Franconia: Distribution of Sale Ratios



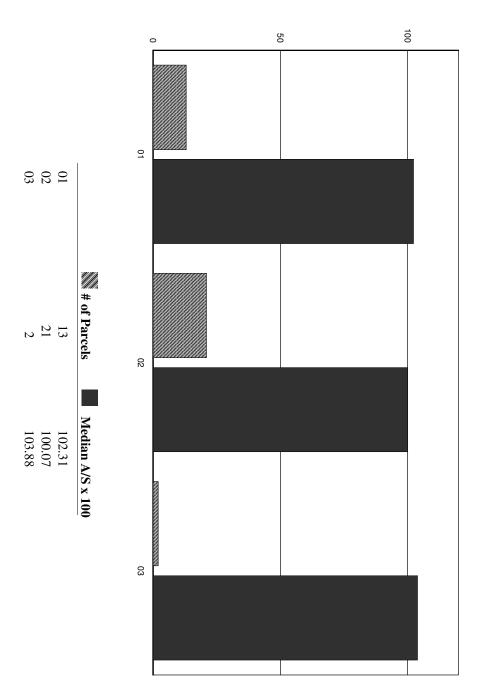
Franconia: Median A/S Ratio by Sale Price



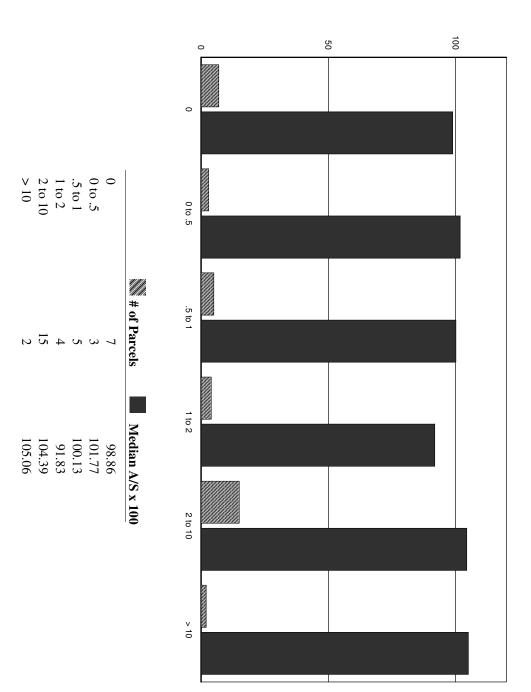
Franconia: Median A/S Ratio by Neighborhood



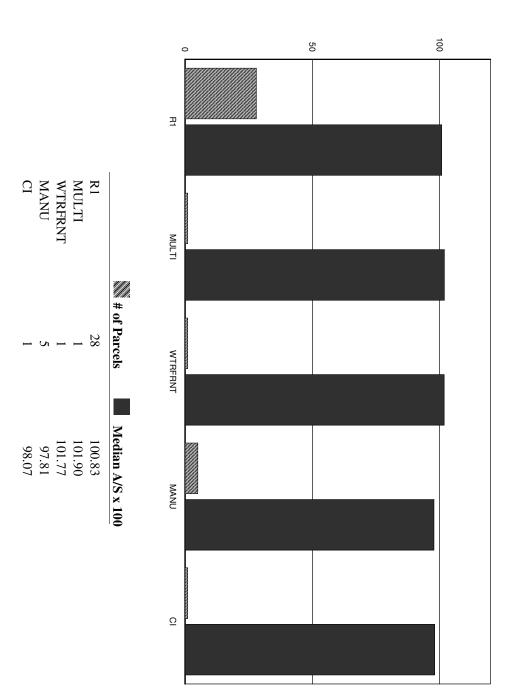
Franconia: Median A/S Ratio by Zone



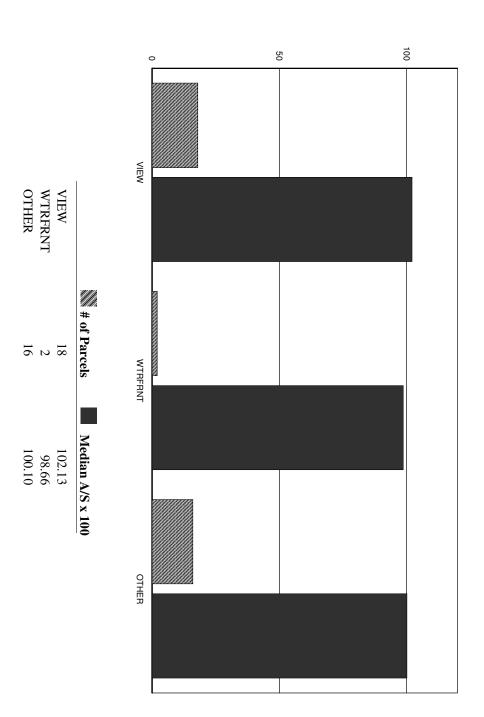
Franconia:Median A/S Ratio by Acreage



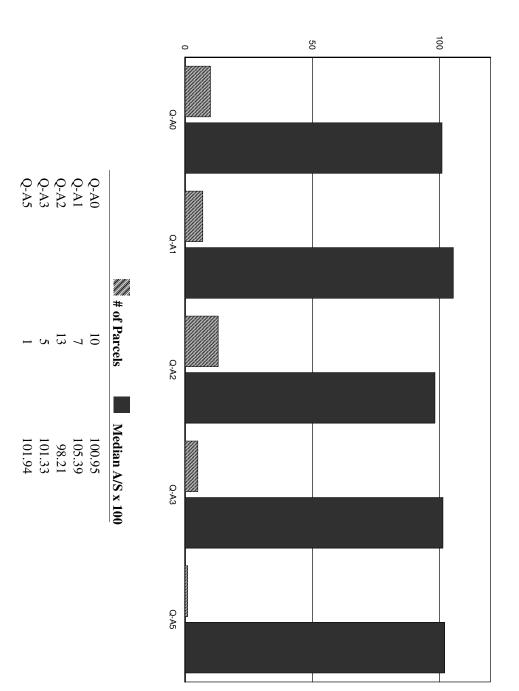
Franconia: Median A/S Ratio by Improved Use



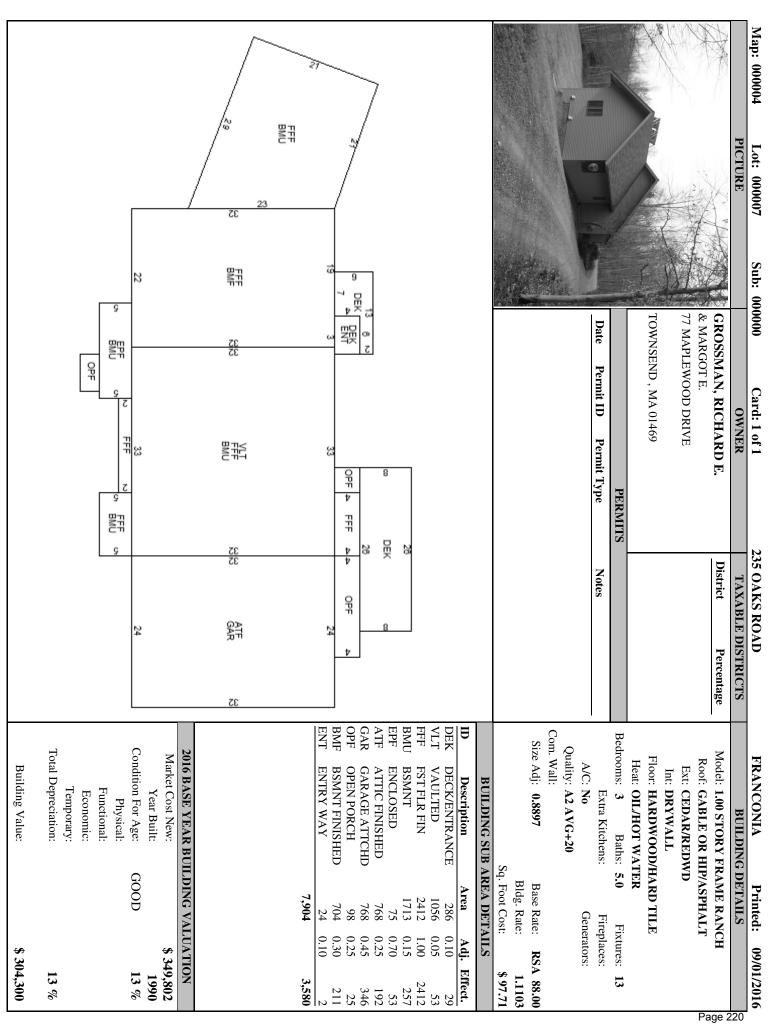
Franconia: Median A/S Ratio for Views/Waterfront/Other



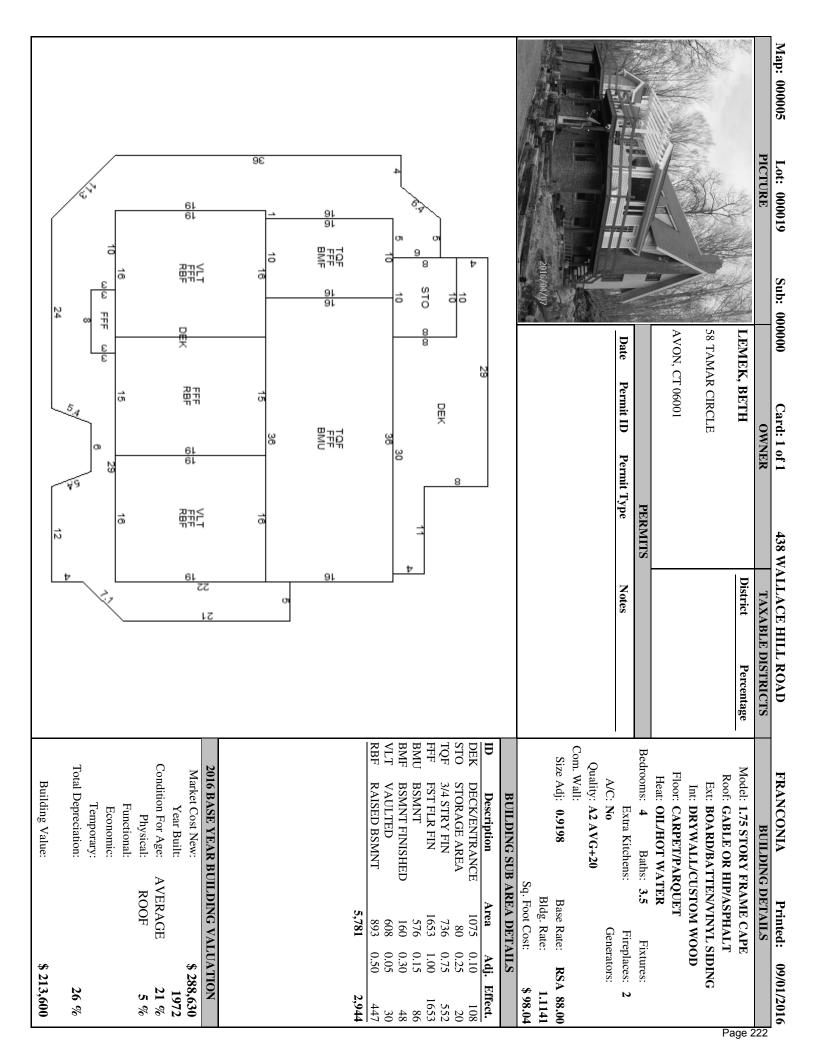
Franconia: Median A/S Ratio by Building Quality



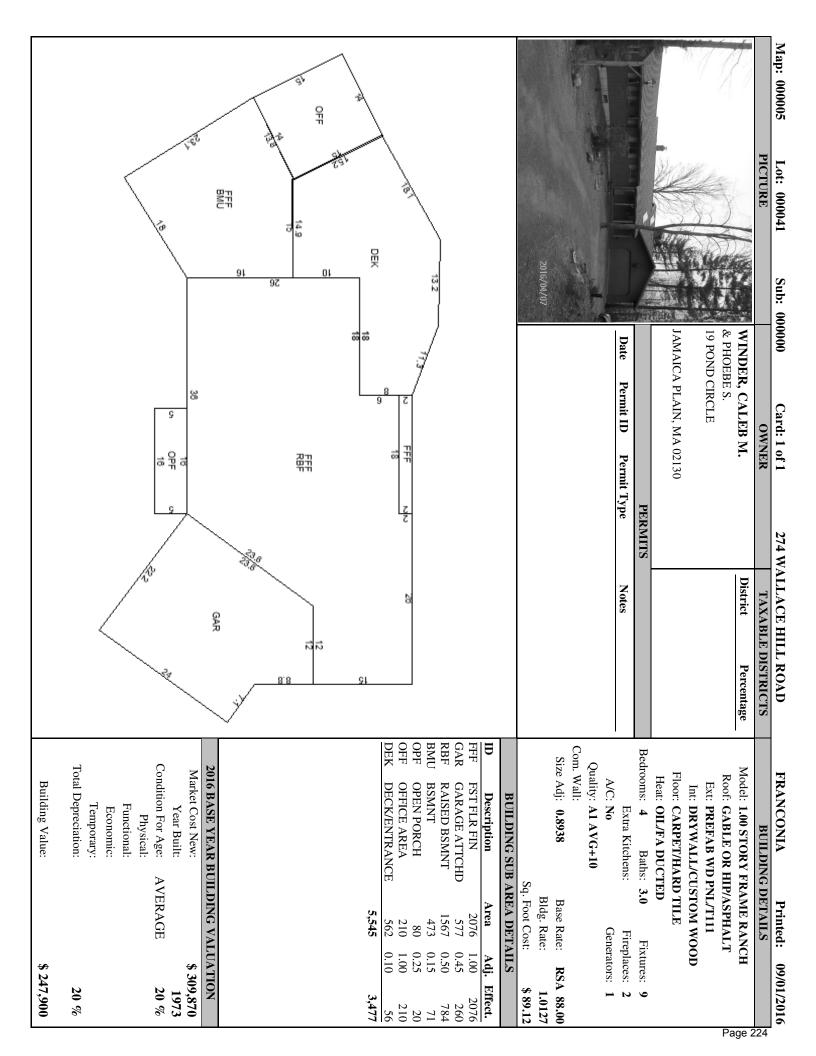
Map: 000004 Lot: 000007 Sub OWNER INFORMATION GROSSMAN, RICHARD E. & MARGOT E.	Sub: 000000 Card: 1 of 1 235 OAKS ROAD SALES HISTORY Date Book Page Type Price Grantor 11/09/2015 4169 0897 Q1 540,000 COOK, JOHN S. 07/19/1994 2100 0887 Q1 275,000 PETERSON, EDITH	FRANCONIA Printed: 09/01/2016 PICTURE
TOWNISENID MA 01160		
LISTING HISTORY	NOTES	
04/08/16 DWUM 07/11/13 DWVL 01/26/10 DWVL 11/10/09 DWVM 01/29/09 INSP MARKED FOR INSPECTION 04/01/03 MVUL 04/22/98 GRM 11/03/95 BHL	1 BTH = 4 FIXTURES;4/03 INDOOR 6X12 POOL FOR PHYSICIAL THERAPHY; BATH COUNT 3FULL + 2 HALVES INT IN GOOD COND, GOOD QUALITY KIT + BATHS.	T Y;
	EXTRA FEATURES VALUATION	MUNICIPAL SOFTWARE BY AVITAR.
Units 1 140 64	Rate Cond Market Value N 5,000.00 125 6,250 7.00 60 1,023 7.00 60 833 C	FRANCONIA ASSESSING OFFICE
ANELS	1/4 /.00 00 1,023 310 7.00 60 833 C 100 800.00 100 13,600 B 21,700	PARCEL TOTAL TAXABLE VALUE Year Building Features Land 2014 \$ 338,700 \$ 8,100 \$ 189,700 Parcel Total: \$ 536,500 2015 \$ 338,700 \$ 8,100 \$ 189,700 Parcel Total: \$ 536,500 Parcel Total: \$ 536,500 Parcel Total: \$ 536,500
	LAND VALUATION	
Zone: RES-A RESIDENTIAL A Minimum Acreage:	5.00 Minimum Frontage:	Site: GOOD Driveway: GRAVEL Road: GRAVEL
Land Type Units Base F	NC Adj Site Road DWay Topography Cond Ad Valorem	SPI R Tax Value Notes
5.000 ac 4.580 ac 200.000 ff	120 105 95 95 95 MODERATE 100 99,400 97 85 MODERATE 100 9,400 120 85 MODERATE 100 23,500 & SKI MTS, AVERAGE, TOP 50, CLOSE/NEAR 100 58,300	99,400 9,400 23,500 58,300
9.580 ac	190,600	190,600



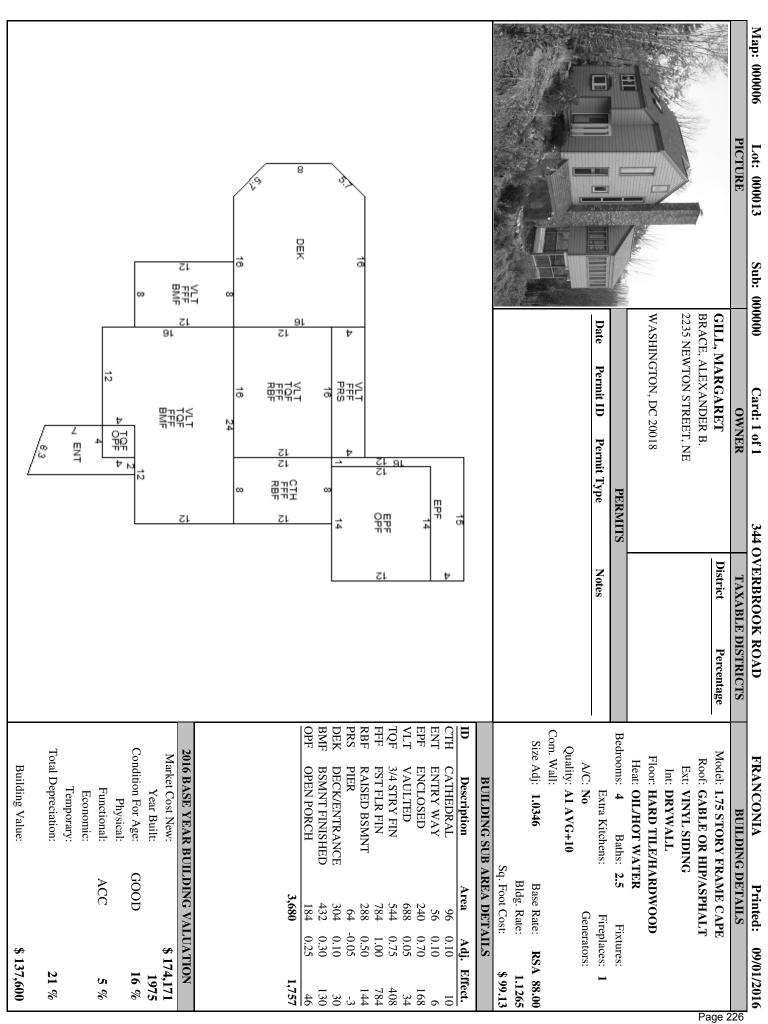
EXAMPLE THEORY LEMEK, BETH 58 TAMAR CIRCLE AVON, CT 06001 LISTING HISTORY 09/18/13 DWVL 08/13/08 MVVL 08/13/08 INSP MARKED FOR IN 03/27/03 MVUL 05/25/00 DWNL 04/22/98 GRM 03/26/97 GRR Feature Type FIREPLACE 1-STAND	SPECTION EX Units Lng 2	Date Book Page Type Price Grantor	Year	MUNICIPAL SOFTWARE BY AVITAR FRANCONIA ASSESSING OFFICE PARCEL TOTAL TAXABLE VALUE Building Features Land
FIREPLACE 1-STAND	2	3,000.00 100 6,000 6,000	Year	### CONIA ASSESSING ### OFFICE OFFICE **NRCEL TOTAL TAXABLE VALUE** **Building** Features** Land \$ 233,100 \$ 6,000 \$ 108,700 **Parcel Total: \$ 347,800 **\$233,100 \$ 6,000 \$ 108,700 **Parcel Total: \$ 347,800 **Parcel Total: \$ 286,700 **Parcel Total: \$ 286,700
-A RESIDENTIAL A	um Acreage:	LAND Minimum Frontage: 200	Ad Valorem CDI I	Site: GOOD Driveway: GRAVEL Road: GRAVEL
	Minimum Acreage: 5.00 Units Base Rate NG 5.000 ac 92,000 E 1.970 ac x 2,500 X MOUNTAINS. 6.970 ac	Minimum Frontage: Adj Site Road 100 105 95 98 , NARROW, TOP 25, CL	Site: G Cond Ad Valorem SPI R Tax 90 54,900 0 N 100 3,400 0 N 100 8,800 67,100	e: GOOD Driveway : GRAVEL Road : GRAVI Tax Value Notes 54,900 ACC 3,400 8,800 67,100



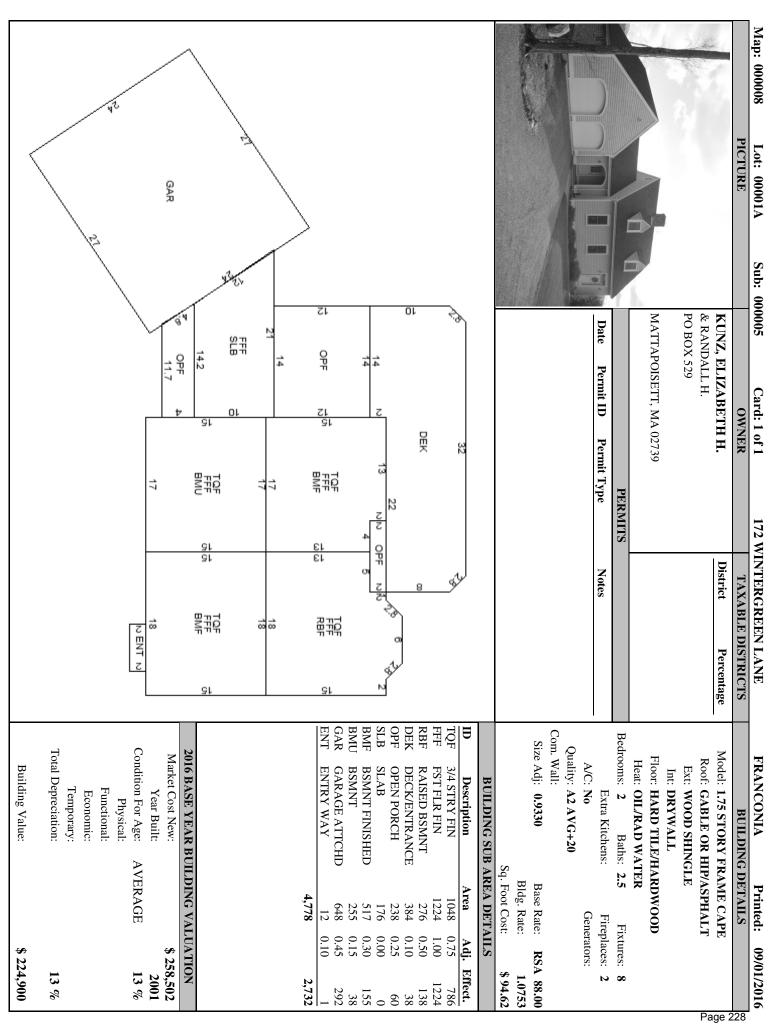
Map: 000005 Lot: 000041 OWNER INFORMATION	0041 Sub: 000000 ATION	000000 Card: 1 of 1 274 WALLACE HILL ROAD SALES HISTORY	FRANCONIA Printed: 09/01/2016 PICTURE
WINDER, CALEB M.		Date Book Page Type Price Grantor	
& PHOEBE S.		QI 406,654	
19 POND CIRCLE		2131 203	
JAMAICA PLAIN, MA 02130			
LISTING HISTORY	DRY	NOTES	
04/08/16 DWUM 12/17/13 DWVL 09/09/13 DWVM 01/29/09 INSP MARKED F 03/27/03 MVUM 12/03/99 DWVL 11/02/95 TWM	INSPECTION	BUILT IN 1973 & RENOV. IN1984; GAR & PART OF HOME ANGLED, BETTER VIEW FROM DEK THAN PIC; INT OF HSE IN GOOD COND, AVERAGE QUALITYKITCHEN & BATHS, ELE BASEBOARD IN FIN BASEMENT AREAS, VIEWED NEW HEAT SYSTEM IN BMU, (POST SALE)	
	EXI	EXTRA FEATURES VALUATION	MUNICIPAL SOFTWARE BY AVITAR
FirePLACE 1-STAND	Units Lngt 1	Units Lngth x Width Size Adj Rate Cond Market Value Notes 1 100 3,000.00 100 3,000 3,000 3,000 3,000 3,000	FRANCONIA ASSESSING OFFICE
			PARCEL TOTAL TAXABLE VALUE Year Building Features Land 2014 \$ 292,400 \$ 3,000 \$ 177,200 Parcel Total: \$ 472,600 2015 \$ 292,500 \$ 3,000 \$ 177,183 Parcel Total: \$ 472,683 Parcel Total: \$ 373,958
		LAND VALUATION	
Zone: RES-B RESIDENTIAL B		3.00 Minimum Frontage: 150	Site: FAIR
Land Type IF RES UNMNGD OTHER	Units Base Rate NC 1.500 ac 81,500 F 15.930 ac x 2,500 X CANINGNI MT	Adj Site Road DWay Topography Cond Ad Valorem 110 95 100 95 90 ROLLING 100 72,800 95 70 STEEP 100 26,500 AVEBAGE TOD 50 OF OSEANEAR 100 40,500	SPI R Tax Value Notes 0 N 72,800 80 N 758
¥E ¥	17.430 ac	148,800	123,058



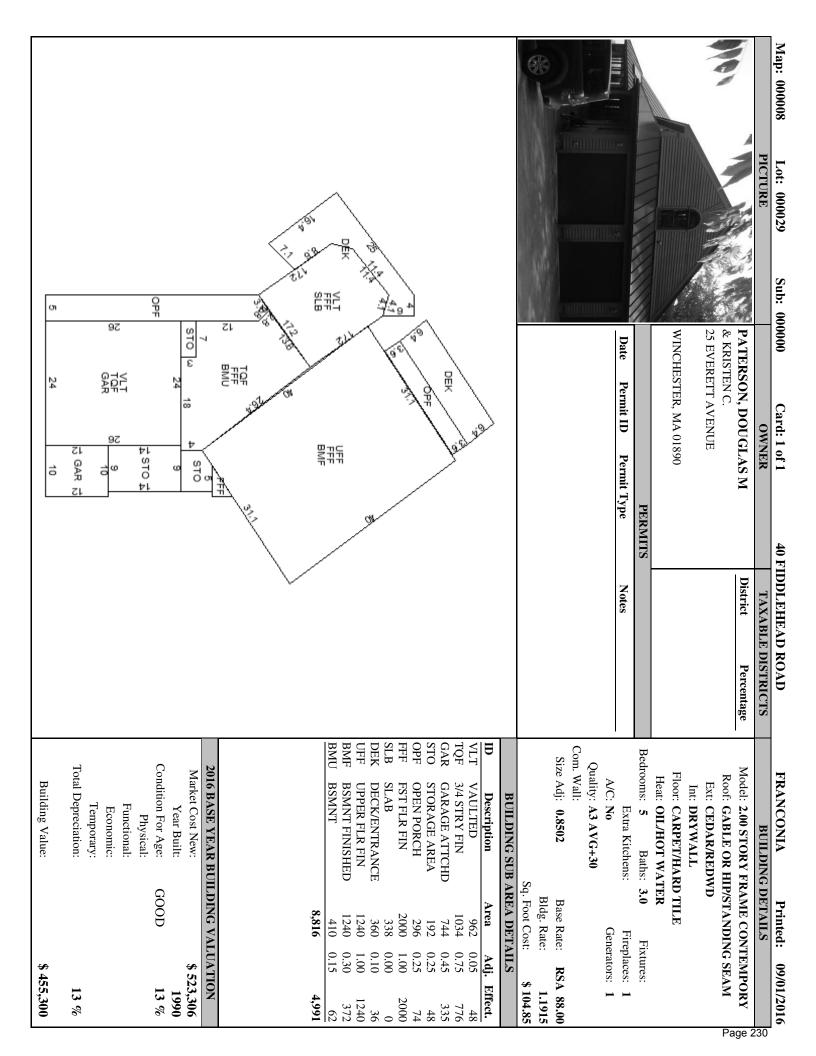
	Sub: 000000 Card: 1 of 1 344 OVERBROOK ROAD	FRANCONIA Printed: 09/01/2016
OWNER INFORMATION	Note Rook Page Type Price Crantor	PICTURE
BRACE, ALEXANDER B.	4114 0978 QI	
2235 NEWTON STREET, NE	01/17/2001 2511 123 QI 144,800 STUART & SUSAN BRENNER	
WASHINGTON, DC 20018		
LISTING HISTORY	NOTES	
04/07/16 DWUM 07/11/13 DWVM 04/24/11 JBVR 10/22/09 DWVM 01/29/09 INSP MARKED FOR INSPECTION 04/01/03 MVUM 05/01/02 DWPA 11/02/95 GRM	LISTED '94; VRY NICE INT; 2002 = REPLACED/ENLARGED EXISTING PORCH WITH ROOF AND SCREENED-IN 2010 VOLUNTARY MERGER COMBINED LOT 13 & 14; 4/11 NOH; PU SHED, FIXED SKETCH; MERGED LOT WOODED W/MOD TOPO; FUNC DEP ACC FROM PARKING AREA TO HSE;	
	EXTRA FEATURES VALUATION	MUNICIPAL SOFTWARE BY AVITAR
Feature TypeUnitsFIREPLACE 1-STAND1SHED-WOOD96LEAN-TO56	Units Lngth x Width Size Adj Rate Cond Market Value Notes 1 100 3,000.00 100 3,000 96 12 x 8 227 7.00 60 915 56 14 x 4 346 4.00 60 465 ATT TO HSE	FRANCONIA ASSESSING OFFICE
	4,400	PARCEL TOTAL TAXABLE VALUE Year Building Features Land 2014 \$ 172,800 \$ 4,800 \$ 51,267 2015 \$ 172,800 \$ 4,800 \$ 51,077 Parcel Total: \$ 228,677 Parcel Total: \$ 228,677 Parcel Total: \$ 228,742
	LAND VALUATION	
Zone: RES-B RESIDENTIAL B Minimum Acreage:	3.00 Minimum Frontage: 15	Site: AVERAGE Driveway: GRAVEL Road: GRAVEL
Units	NC Adj Site Road DWay Topography Cond Ad Valorem	SPI R Tax Value Notes
1.500 ac	OF 110 100 95 95 70 STEEP 100 56,600	56.600
GD PINE 14.020 ac	VERAGE, T	0 N 1,542 28,600 SSNL OBST
15.520 ac	- C	86,742



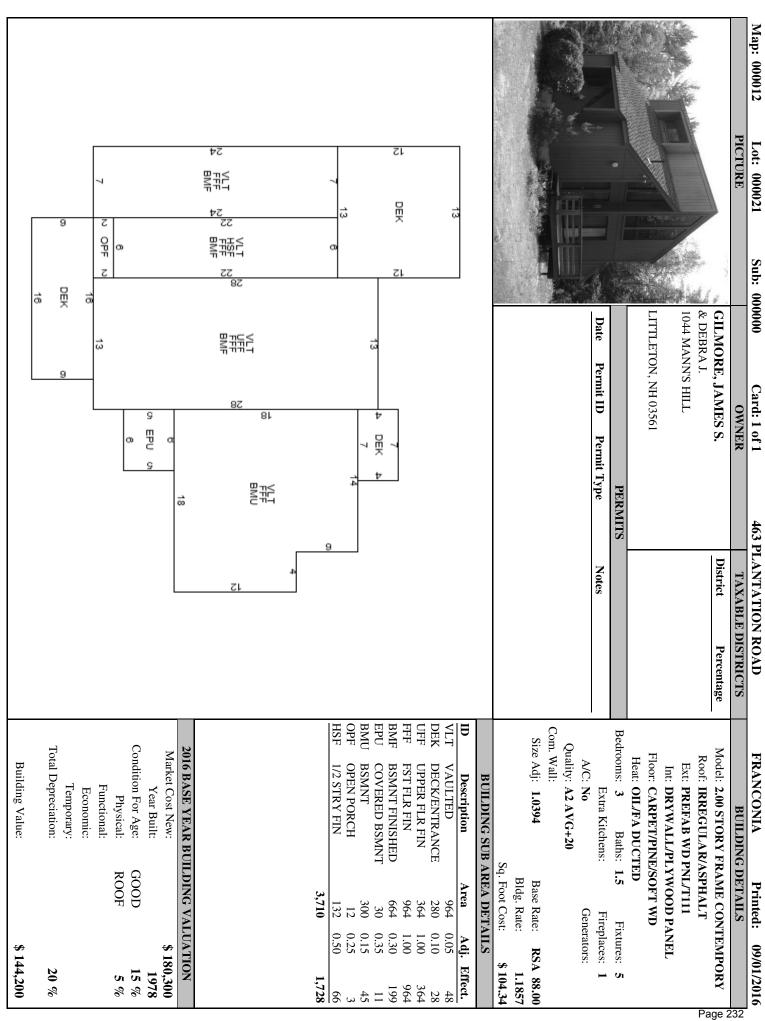
OWNER INFORMATION	VIIA SUD: 000005 CAPG: 1 01 1 1/2 WINTERGREEN LANE VIION SALES HISTORY	PHOTURE PICTURE
KUNZ, ELIZABETH H.	Date Book Page Type	
& RANDALL H.	07/31/2015 QI 500,000 WHILES, ROBERT D 06/14/1999 2399 203 OI 62,000 FOREST HILLS ASSOC	
PO BOX 529	,	wh
MATTAPOISETT, MA 02739		
LISTING HISTORY	RY NOTES	
04/07/16 DWUM 12/13/13 DWVL 10/01/13 DWVM 07/11/11 ERHC	FURNACE ROOM AREA OF BSMNT UNFINISHED, SIZE ESTIMATED. BUILT CLOSE TO NEIGHBORING HOUSE DUE TO SEPTIC AREA RESTRICTIONS KITCHEN BETTER THAN AVE QUALITY, GRANITE COUNTERTOPS AND HARDTILE;	
DWVI DWVM INSP CJHC	MARKED FOR INSPECTION	
	EXTRA FEATURES VALUATION	MUNICIPAL SOFTWARE BY AVITAR
Feature Type	Units Lngth x Width Size Adi Rate Cond Market Value Notes	EBANICONIA ASSESSING
FIREPLACE 2-STAND FIREPLACE 1-STAND	5,000.00 100 3,000.00 100	### PARCEL TOTAL TAXABLE VALUE Year
	LAND VALUATION	
Zone: RES-B RESIDENTIAL B Land Type	Minimum Acreage: 3.00 Minimum Frontage: 150 Units Base Rate NC Adj Site Road DWay Topography Cond Ad Valorem SPI R	Site: GOOD Driveway: GRAVEL Road: GRAVEL I R Tax Value Notes
VIEW	ac 82,100 I 140 105 95 95 95 95 95 — MILD 100 FRAN NOTCH & SKI MTS, WIDE, FULL 100%, CLOSE/NEAR 100 ac	103,500 154,000 257,500



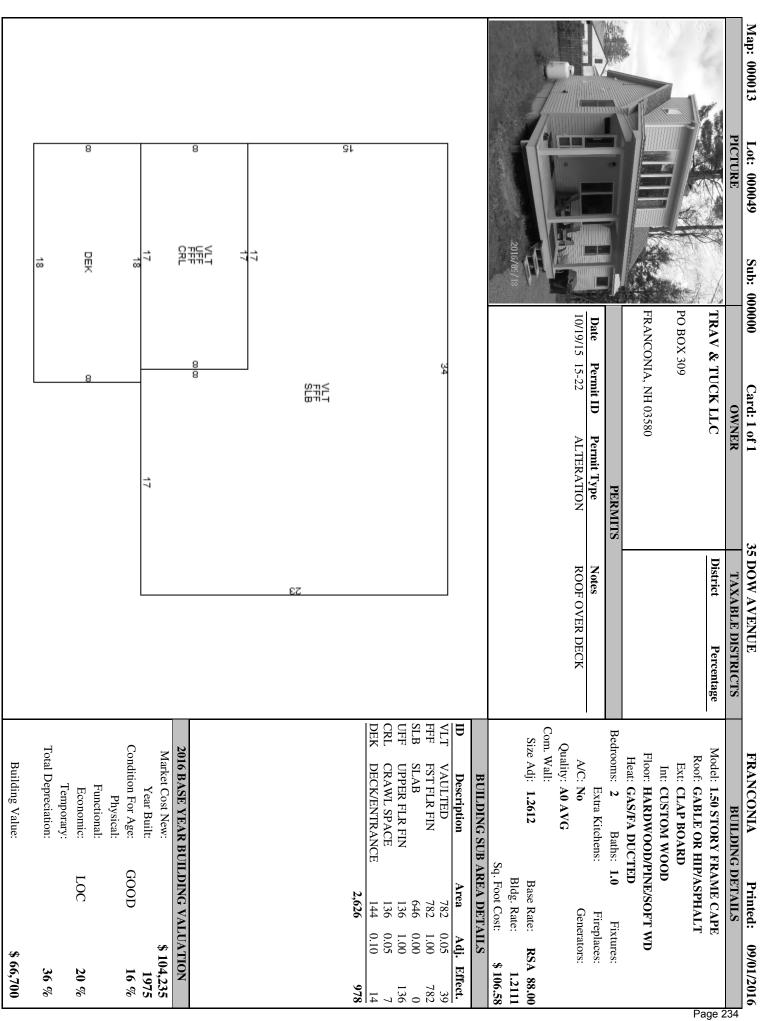
Zone: RES-B RESIDENTIAL B Minimum Acreage: 3.00 Land Type Units Base Rate NC IF RES 2.220 ac 83,660 I VIEW 2.220 ac FRAN NOTCH	Units Lng 480 1 480 488	Map: 000008
Minimum Frontage: 150 Adj Site Road DWay Topography Cond Ad Valorem SH 140 105 95 100 85 MODERATE 100 99,300 & SKI MTS, WIDE, TOP 50, CLOSE/NEAR 100 77,000 176,300	Page Typ 0684 Q1 965 UV3 871 Q1 ZONES IN 1 LOT LINE 4/07 DEED- NPU BRIC 7.00 3,000.00 7.00 7.00	00 Card: 1 of 1 40 FIDDLEHEAD ROAD SALES HISTORY
Site: GOOD Driveway: PAVED Road: GRAVEL 1 R Tax Value Notes 0 N 99,300 77,000 176,300	MUNICIPAL SOFTWARE BY AVITAR FRANCONIA ASSESSING OFFICE PARCEL TOTAL TAXABLE VALUE S 7,500 \$ 184,100 Parcel Total: \$ 634,300 Parcel Total: \$ 634,300 Parcel Total: \$ 634,300 Parcel Total: \$ 637,800 Parcel Total: \$ 637,800	FRANCONIA Printed: 09/01/2016 PICTURE



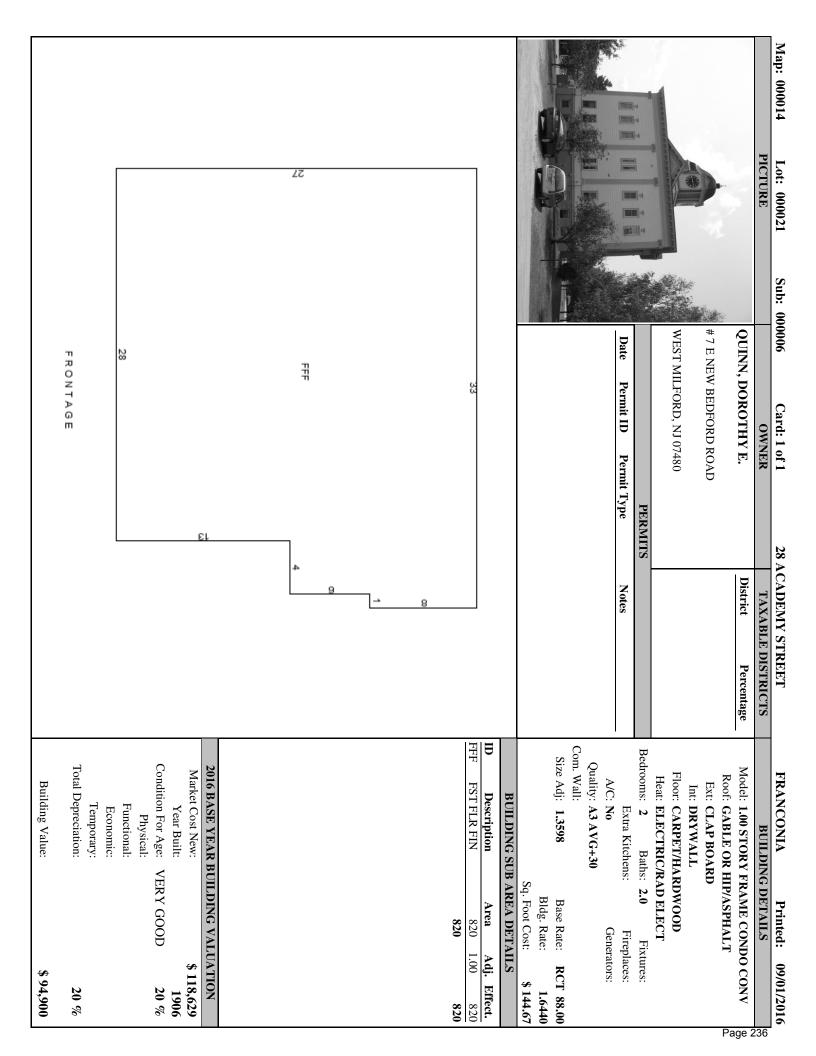
Zone: RES-B RESIDENTIAL B Minimum Acreage: 3.00 Minimum Frontage: Land Type	Feature Type Units Lngth x Width Size Adj Rate FIREPLACE 1-STAND 1 100 3,000.00	## CHLMORE, JAMES S. & DEBRA J. 1044 MANN'S HILL LITTLETON, NH 03561 LITTLETON, NH 03561 **CONTROL OF TOP OF THE TORY CONTROL OF TOP OT	ORMATION Date Rook
Prontage: 150 e Road DWay Topography Cond Ad Valorem SPI R 5 95 95 100LEVEL 90 67,900 0 N 95 MILD 20 22,800 0 N 90,700	Rate Cond Market Value Notes 3,000.00 100 3,000 3,000	04/11/2016 4197 0845 Q1 249,000 D'ONFRO, MARIO NOTES NOTES 2001 14X17 ADDITION FOR BEDROOM08 DATA VERIFICATION HAS GARAGE DOOR TO BMU, DNPU AS BMG; CHANGED VLT,HSF,FFF,BMU AREA AND ADDED DECK TO VLT,FFF,BMU AREA 12/08 PHONE LISTING, ASPHALT ROOFING CURLING AND LIFTING, 9/13;	1 of 1 SALES HE
Site: FAIR Driveway: GRAVEL Road: GRAVEL PI R Tax Value Notes 0 N 67,900 FLD PLN 0 N 22,800 GALE RIVER WF 90,700	### MUNICIPAL SOFTWARE BY AVITAR FRANCONIA ASSESSING	Pag	FRANCONIA Printed: 09/01/2016 PICTURE



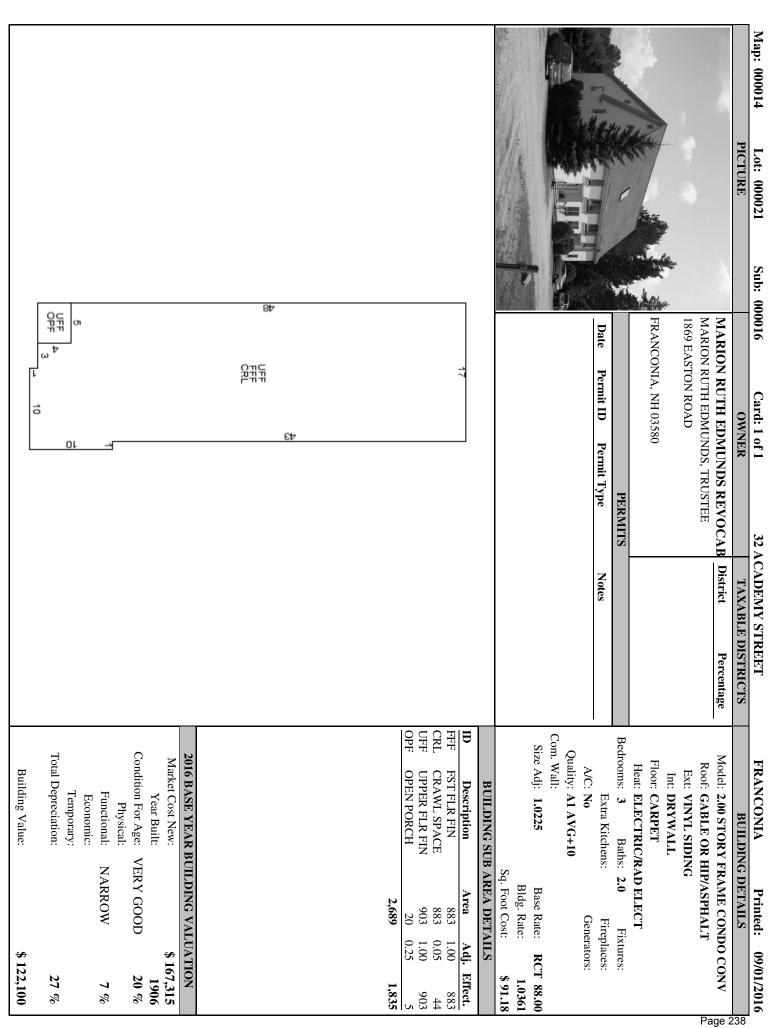
Zone: RES-B RESIDENTIAL B Minimum Acreage: 3.00 Land Type	FIREPLACE I-STAND	OWNER INFORMATION
Minimum Frontage: 150 Adj Site Road DWay Topography Cond Ad Valorem Sl 100 95 95 100 LEVEL 80 41,000 100 90 ROLLING 20 21,600 62,600	3,000.00 100	SALES HISTORY SALES HISTORY
Site: FAIR Driveway: GRAVEL Road: GRAVEL SPI R Tax Value Notes 0 N 41,000 LOC 0 N 21,600 GALE RIVER WF 62,600	OFFICE PARCEL TOTAL TAXABLE VALUE Year Building Features Land 2014 \$ 83,400 \$ 3,000 \$ 51,800 Parcel Total: \$ 138,200 2015 \$ 83,400 \$ 3,000 \$ 51,800 Parcel Total: \$ 138,200 2016 \$ 66,700 \$ 3,000 \$ 62,600 Parcel Total: \$ 132,300	PICTURE PICTURE PICTURE PICTURE PAGE 233 Page 233 Page 233



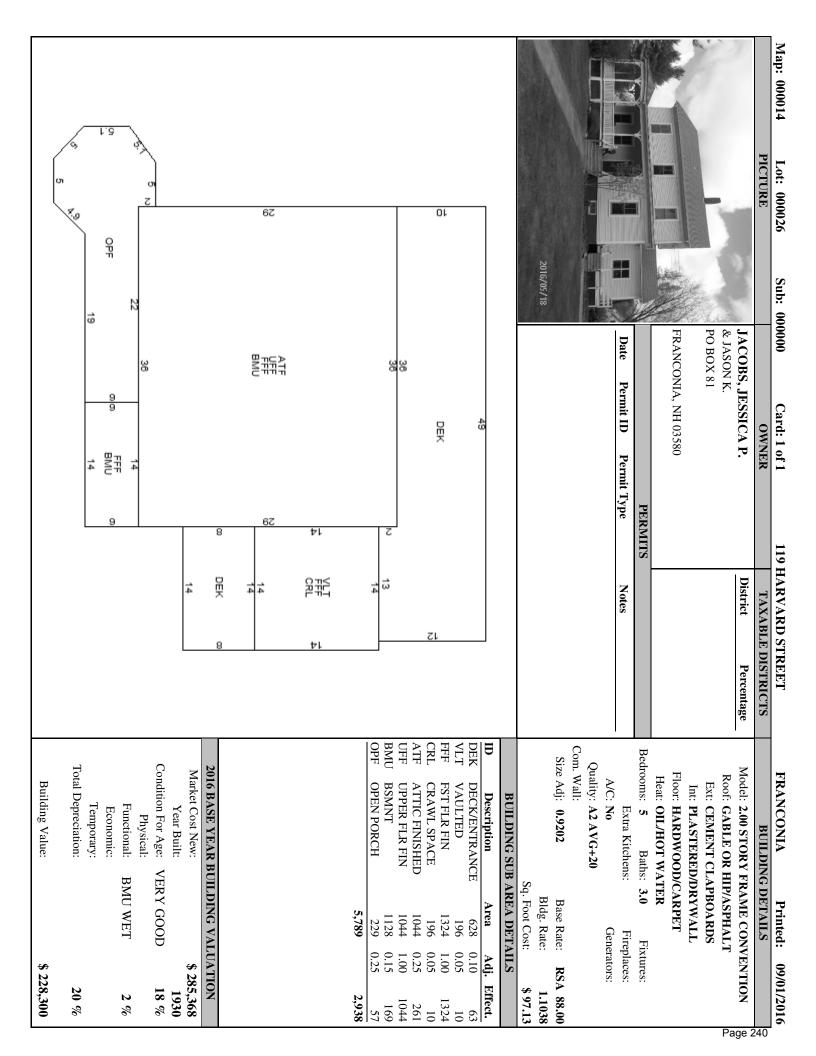
DATE LISTING HISTORY CONDO UNIT #638 DATA VERIFICATION, DAVINO WAY CONDO UNIT #638 DATA VERIFICATION	Map: 000014 Lot: 000021 Sub: OWNER INFORMATION QUINN, DOROTHY E. #7E NEW BEDFORD ROAD	Card: 1 of 1 SALES I Book Page Type 4183 0973 QI 3647 569 QI 3435 160 QI 3435 721 QI	FRANCONIA PICTURE
DOW ACADEMY CONDO UNIT #608 DATA VERIFICATION, DNVI NO WAY	LISTING HISTORY	NOTES	
EXITAL PEATURES VALUATION MINICIPAL SOFT	DWUM DWVM MVVE INSP MARKED FOR INSPECTION TWH GRL GCS	€ 108 DATA VERIFIC	
Units Lngth x Width Size Adj Rate Cond Market Value Notes 30,000 20	EX	KTRA FEATURES VALUATION	MUNICIPAL SOFTWARE BY AVITAR
Year Building 2014 \$ 95,100 2015 \$ 95,100 2015 \$ 95,100 2016 \$ 94,900 ENTIAL B Minimum Acreage: 3.00 Minimum Frontage: 150 Cond Ad Valorem SPI R Tax Value Notes Tax Value Not		Rate Cond 30,000.00 100	FRANCONIA ASSESSING OFFICE PARCEL TOTAL TAXABLE VALUE
ENTIAL B Minimum Acreage: 3.00 Minimum Frontage: 150 Site: Driveway: Neighborhood: E Cond Ad Valorem SPI R Tax Value Notes 0 ac			### PARCEL TOTAL 7 Building
Neighborhood: E Neighborhood: E Cond Ad Valorem SPI R Tax Value Notes Cond Ad Valorem SPI R Tax Value Notes		LAND VALUATION	
0 ac	ENTIAL B Minim	3.00 Minimum Frontage: 150 d: E Cond	Driveway: Tax Value Notes
	0 ac		



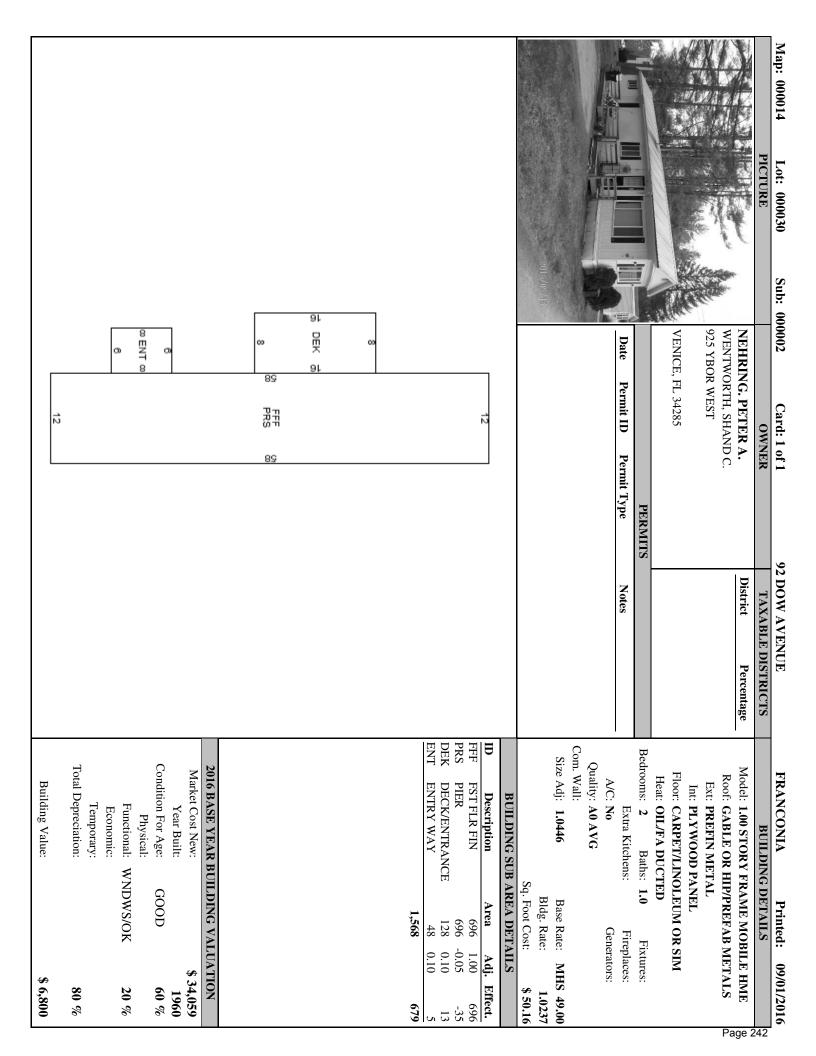
0 ac	Zone: RES-B RESIDENTIAL B Minimum Acreage: 3.00 Mi Land Type 1F RES Neighborhood: E	OCABLE T	Map: 000014
	Minimum Frontage: 150 Cond Ad Valorem SPI R	Page Typ Q1 543 Q1 302 U18 ONDO UNI Rate 30,000.00	Card: 1 of 1 32 ACADEMY STREET SALES HISTORY
	Driveway: Road:	MUNICIPAL SOFTWARE BY AVITAR FRANCONIA ASSESSING OFFICE PARCEL TOTAL TAXABLE VALUE PARCEL TOTAL TAXABLE VALUE Year Building Features Land 2014 \$ 129,700 \$ 42,000 \$ 0 Parcel Total: \$ 171,700 Parcel Total: \$ 171,700 Parcel Total: \$ 171,700 Parcel Total: \$ 171,700 Parcel Total: \$ 152,100	FRANCONIA Printed: 09/01/2016



0.506 ac 05,180 E 100 100 100	ype Units Base Rate NC Adj Site Road		SHED-WOOD 209 11 x 19 137 7.00	Units Lngth x Width Size Adj Rate	EXTRA FEATURES VALUATION	05/18/16 DWUM 11/02/10 DWVM 09/16/10 INSP MARKED FOR INSPECTION 08/31/06 MVHC 07/22/04 MVUM 05/01/02 MVPL 12/10/96 GRL	LISTING HISTORY	JACOBS, JESSICA P. Date Book Page Type & JASON K. 04/03/2015 4118 0997 Q1 PO BOX 81 12/20/2011 3844 644 U137 03/23/2011 3782 0352 U151 03/23/2011 3782 0356 U151 08/03/2007 3434 848 Q1		Map: 000014 Lot: 000026 Sub: 000000 Card: 1 of 1
61,900 61,900 61,900	DWay Topography Cond Ad Vi	LAND VALUATION	800 802 FAIR COND 800	Cond Market Va	ON	NEW DECK & NEW SIDING. SIDING=CEMENT CLAPBOARD, DNVI-04; SALE;	NOTES	Price Grantor 1 234,933 JOHNSON, PAUL 137 73,540 SECRETARY OF VETERANS MCMURRAY, KELLY G. MELLS FARGO BANK 299,000 BOYER, DEBORAH & ADAM	ALES HE	
61,900	Tax		OFFICE PARCEL TOTAL TAXABLE VALUE Year Building Features Land 2014 \$ 245,000 \$ 800 \$ 74,900 2015 \$ 245,000 \$ 800 \$ 74,900 Parcel Total: \$ 320,700 2016 \$ 228,300 \$ 800 \$ 61,900 Parcel Total: \$ 291,000	FRANCONIA ASSESSING	MUNICIPAL SOFTWARE BY AVITAR			Page	FICTURE	inted: 09/01/2016



Map: 000014 Lot: 000030 Sub: 000002 Card: 1 of 1	RESIDENTIAL B Minimus RES N
SALES HISTORY SALES HISTORY	AND V
### Printed: 09/01/2016 PICTURE	## PARCEL TOTAL TAXABLE VALUE Vear

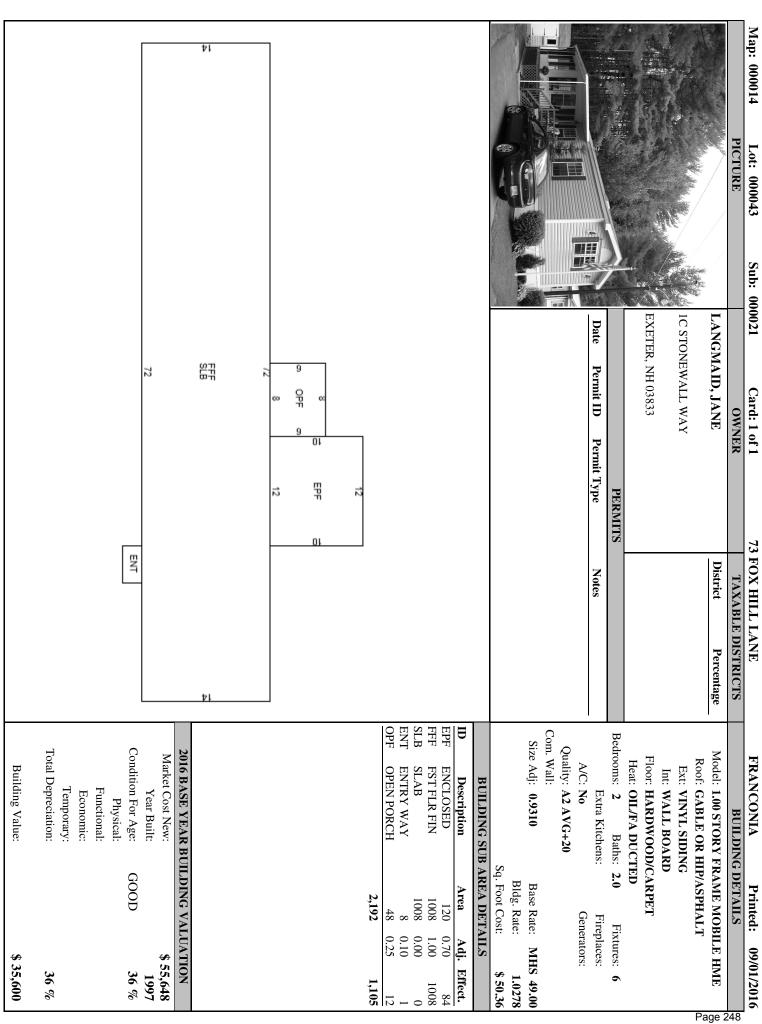


0 ac	Zone: RES-B RESIDENTIAL B Minimum Acreage: 3.00 Minimum Frontage: 150 Land Type 1F RES Neighborhood: E			Feature Type Units Lngth x Width Size Adj Rate	EXTRA FEATURES VALUATION	05/16/16 DWUM 11/02/10 DWVL 11/02/10 INSP MARKED FOR INSPECTION 08/30/06 CMHC 07/22/04 MVUL 12/10/96 GRR	LISTING HISTORY	BURNSIDE, SUSAN 19 MYRTLE STREET APT. 405 BOSTON, MA 02114 19 BURNSIDE, SUSAN 03/10/2016 4175 0626 QI 01/23/2012 3852 549 UI 4 01/23/2012 3866 960 QI 07/13/1999 2406 0037 QI 10/31/1992 1996 0281 UI 8	Data Rook Page	Map: 000014 Lot: 000030 Sub: 000005 Card: 1 of 1	
	150 Site: Cond Ad Valorem SPI	LAND VALUATION		Cond Market Value Notes	ON	"SKYLINE", #86, SALE INCLUDED PARK AND TWO MHS ON SITE #2 & #5 180K SALE ALLOCATED; 2X4 WALLS, UPGRADED WINDOWS;	NOTES	QI 10,940 DISANO, JOHN U144 TOP OF THE NOTCH COOPE QI 18,000 RICHARD & NANCY LEMIEU QI 12,000 NORRIS, JAMES & MARTHA U181 10,995 LYNDE ESTATE, LEONA I		1 86 DOW AVENUE SALES HISTORY	
	Driveway: Road: PI R Tax Value Notes		PARCEL TOTAL TAXABLE VALUE Year Building Features Land 2014 \$ 14,100 \$ 0 \$ 0 2015 \$ 14,100 \$ 0 \$ 0 2016 \$ 10,700 \$ 0 \$ 0 Parcel Total: \$ 14,100 \$ 0 Parcel Total: \$ 14,100 \$ 0 Parcel Total: \$ 10,700 \$ 0	FRANCONIA ASSESSING OFFICE	MUNICIPAL SOFTWARE BY AVITAR			Page		FRANCONIA Printed: 09/01/2016	

					84						2016/05/16						133			PICTURE	Map: 000014 Lot: 000030 Sub:
12		o	0	21	PRFF SSF	81	co		12					Date refille to refille type		BOSTON, MA 02114		19 MYRTLE STREET APT. 405	BURNSIDE, SUSAN	OWNER	Sub: 000005 Card: 1 of 1
														Notes					District Percentage	TAXABLE DISTRICTS	86 DOW AVENUE
Building Value:	Functional: Economic: Temporary: Total Depreciation:	Condition For Age: GOOD Physical: WINDOWS	Market Cost New: Year Built:	2016 BASE YEAR BUILDING VALUATION			1,368	DEK DECKENIKANCE 216 FFF FST FLR FIN 576 PRS PIER 576	Description Ar	BUILDING SUB AREA DETAILS	Sq.	Size Adj: 1.1015 Base Rate:	Quality: A0 AVG Com. Wall:	CHOIS.	Bedrooms: Z Bains: 1.0	CARPET/LINOLEUM OF OIL/FA DUCTED	Int: PLYWOOD PANEL/WALL BOARD	Ext: VINYL SIDING	Model: 1.00 STORY FRAME M/H Roof: CARLE OR HIP/METAL/TIN	BUILDING DETAILS	FRANCONIA Printed:
\$ 10,700	61 %	56 % 5 %	\$ 27,335 1970	ALUATION			569	0.10 22 1.00 576 -0.05 -29	Adj. Effe			ite: MHS 49.00		Generators:	Fixtures:	I KUM	LL BOARD		TIN Page :		d: 09/01/2016

14		92 SFFF 92 81 DEK 81	74 9 BEK 3		Date Permit ID Permit Type	C/O JAMES KNIGHTS PO BOX 56 FRANCONIA, NH 03580		Map: 000014 Lot: 000043 Sub: 000005 Card: 1 of 1 127 FOX PICTURE OWNER TA
					Notes		District Percentage	OX HILL LANE TAXABLE DISTRICTS
Building Value:	2016 BASE YEAR BUILDING VALUATION Market Cost New: \$56,0 Year Built: 20 Condition For Age: AVERAGE 40 Physical: Functional: Economic: Temporary: Total Depreciation: 40	DECK/ENTRANCE 225 2,416	BUILDING SUB AREA DETAILS ID Description Area Adj. FFF FST FLR FIN 1064 1.00 EPF ENCLOSED 63 0.70 SLB SLAB 1064 0.00	A/C: No Quality: A2 AVG+20 Com. Wall: Size Adj: 0.9268 Base Rate: MH Bldg. Rate: Sq. Foot Cost:	Bedrooms: 3 Baths: 2.0 Fixtures: Extra Kitchens: Fireplaces:	Roof: GABLE OR HIP/ASPHALT Ext: VINYL SIDING Int: WALL BOARD/PLYWOOD PANEL Floor: CARPET/LINOLEUM OR SIM Heat: GAS/FA DUCTED	Model: 1.00 STORY FRAME MOBILE HME	FRANCONIA Printed: 00 BUILDING DETAILS
\$ 33,700	\$ 56,086 2000 40 %	<u> </u>	j. Effect. 1064 44 0 0	tors: MHS 49.00 1.0121 \$ 49.59	S. S. 3	NEL	HME age 2	09/01/2016

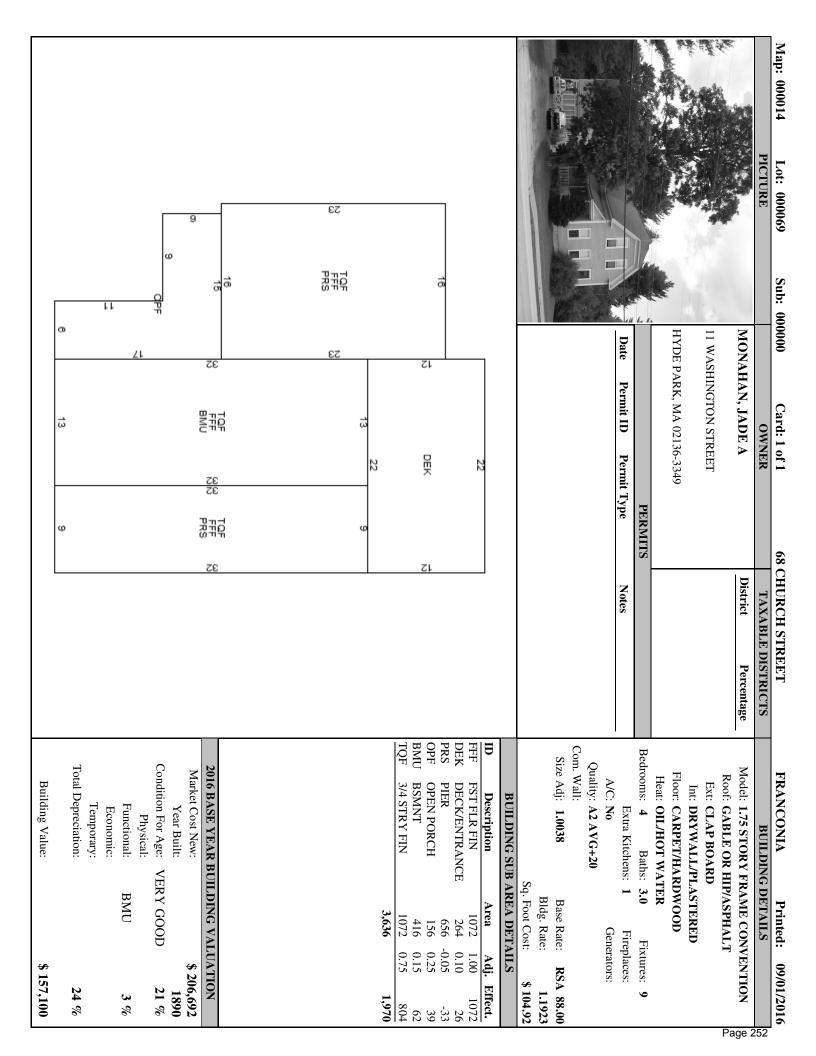
0 ac	Zone: RES-B RESIDENTIAL B Minimum Acreage: 3.00 Minimum Land Type 1F RES Neighborhood: E	Date Book Page Type	OWNER INFORMATION	Map: 000014 Lot: 000043 Sub: 000021 C
	Minimum Frontage: 150 Cond Ad Valorem SPI	Page Type 5580 Q1 5580 Q1 336 U13 742 Q1 892 U13 892 U13 ILE HOME Rate	SALES HISTORY	Card: 1 of 1 73 FOX HILL LANE
	Site: AVERAGE Driveway: PAVED Road: PAVED R R Tax Value Notes	MUNICIPAL SOFTWARE BY AVITAR FRANCONIA ASSESSING OFFICE PARCEL TOTAL TAXABLE VALUE Year Building Features Land 2014 \$ 38,000 \$ 2,000 \$ 0 Parcel Total: \$ 40,000 2015 \$ 38,000 \$ 2,000 \$ 0 Parcel Total: \$ 40,000 Parcel Total: \$ 40,000 Parcel Total: \$ 37,600	PICTURE	FRANCONIA Printed: 09/01/2016



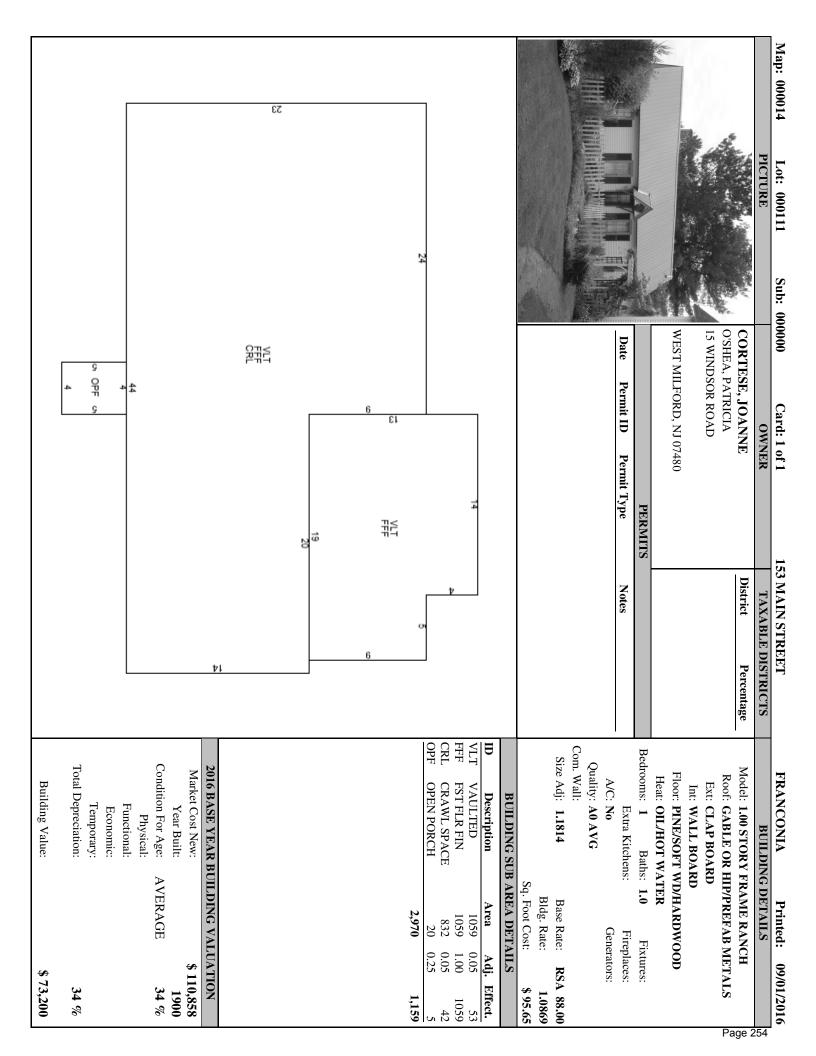
Map: 000014 Lot: 000043 Sub OWNER INFORMATION JOHNSON, GALE M.	Sub: 000039 Card: 1 of 1 31 FOX HILL LANE SALES HISTORY Date Book Page Type Price Gramtor 04/27/2015 4123 0233 Q1 36,000 BOYD REVOC TRUST,	FRANCONIA Printed: PICTURE
PO BOX 358	08/07/2013 4002 545 Q1 40,000 BOYD, BARBARA 07/22/2005 3168 665 Q1 59,900 FOX HILL LANE CORP 04/14/2004 2982 983 U144 SHIRLEY STEFANIK	
FRANCONIA, NH 03580		
LISTING HISTORY	NOTES	
05/16/16 DWUM 09/08/15 DWVL 10/15/07 AJVL 10/04/07 MAIL APPT LETTER 03/27/07 MVPM 05/20/05 MVPR 07/26/04 MVUM 12/11/96 GRR	#39, FLAG 07-CK NEW DEK;07 INT INFO FROM HO OVER PHONE	
	EXTRA FEATURES VALUATION	MUNICIPAL SOFTWARE BY AVITAR
Feature Type Units L SHED-WOOD 100 FOX HILL MH PARK 1	Units Lngth x Width Size Adj Rate Cond Market Value Notes 100 10 x 10 220 7.00 80 1,232 1 100 8,000.00 10 800 2,000 2,000	FRANCONIA ASSESSING OFFICE
		Year Building Features Land 2014 \$ 34,300 \$ 2,000 \$ 0 2015 \$ 34,300 \$ 2,000 \$ 0 2016 \$ 31,700 \$ 2,000 \$ 0 Parcel Total: \$ 36,300 \$ 0 Parcel Total: \$ 36,300 \$ 0 Parcel Total: \$ 33,700 \$ 0
	LAND VALUATION	
Zone: RES-B RESIDENTIAL B Minimum Acreage: 3.0 Land Type 1F RES Neighborhood: E	3.00 Minimum Frontage: 150 Site: d: E Cond Ad Valorem	Driveway: Road: SPI R Tax Value Notes
0 ac		

14		12 de DEK de de PRS de PRS de 12	14	Date Permit ID Permit Type Notes	PERMITS	Map: 000014Lot: 000043Sub: 000039Card: 1 of 131 FOX HILL LANEPICTUREOWNERTAXABLE DISTRICTSJOHNSON, GALE M.DistrictPercentage
Building Value:	2016 BASE YEAR BUILDING VALUATION Market Cost New: \$ 43,9 Year Built: 20 Condition For Age: GOOD 28 Physical: Functional: Economic: Temporary: Total Depreciation: 28		BUILDING SUB AREA DETAILS	Extra Kitchens: A/C: No Quality: A2 AVG+20 Com. Wall: Size Adj: 0.9948 Bid Sq. Fo	Вес	FRANCONIA BUILDING D Model: 1.00 STORY FRA
\$ 31,700	\$ 43,963 2004 DD 28 %		EA DETAILS Area Adj. Effect. 192 0.10 19 840 1.00 840 840 -0.05 -42 1,872 817	Generators: Generators: Generators: Base Rate: MHS 49.00 Bldg. Rate: 1.0983 Sq. Foot Cost: \$53.81		Printed: 09/01/2016 ETAILS ME MOBILE HME 250

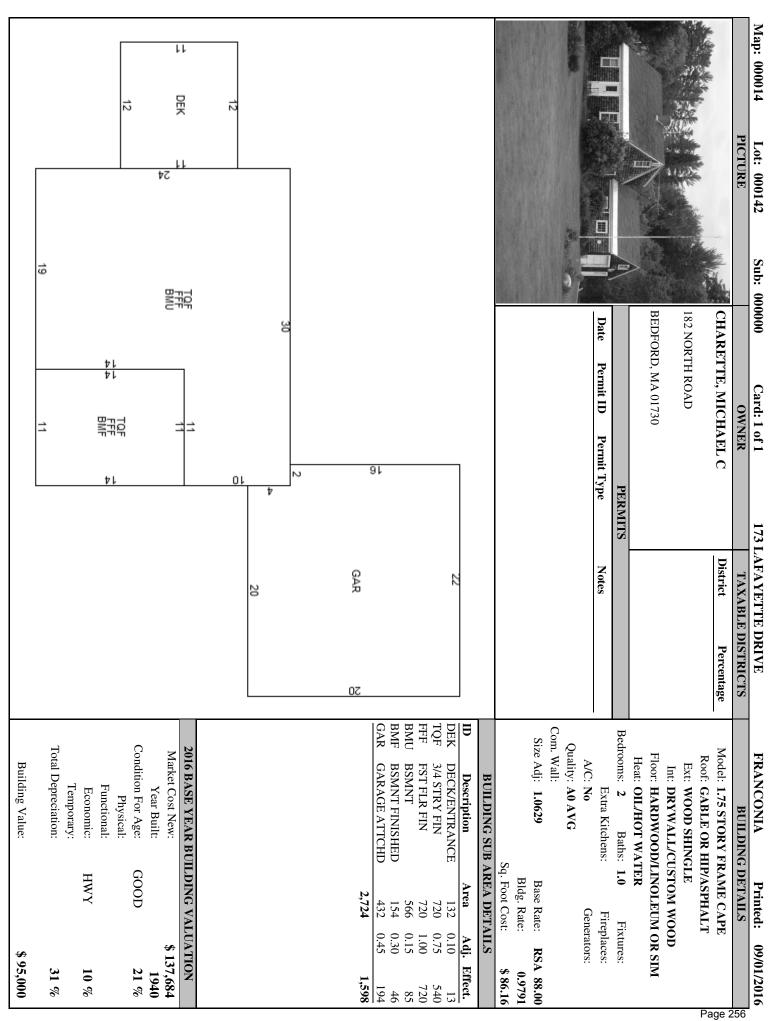
Land Type Units Base Rate NC Adj Site 2F RES 0.660 ac 69,800 F 110 100 0.660 ac	Zone: RES-B RESIDENTIAL B Minimum Acreage: 3.00 Minimum Frontage:		Feature Type Units Lngth x Width Size Adj	WVL WVM WVM IAIL APPT LETTER VVM WHN VUM HM HM EX	LISTING HISTORY	MONAHAN, JADE A 11 WASHINGTON STREET HYDE PARK, MA 02136-3349	FORMATION	Sub: 000000
Road DWay Topography Cond Ad Valorem SPI R 100 100 100 LEVEL 100 76,800 0 N 76,800	rontage: 150	19.00 60 5,112 IRREG SHP 5,100	Rate Cond Market Value Notes	SSS 2ND IRT ANI IPPER F ;;	NOTES	rage type Frice Grantor 0826 Q1 234,540 O'HARA, PAUL C. 0539 Q1 285,000 HARWOOD, GARY E & BETH	SALES III	Card: 1 of 1 68 CHURCH STREET
PI R Tax Value Notes 0 N 76,800 76,800	Site: AVERAGE Driveway: PAVED Road: PAVED	### PARCEL TOTAL TAXABLE VALUE Year	FRANCONIA ASSESSING	MUNICIPAL SOFTWARE BY AVITAR		Page	FICTURE	inted: 09/01/2016



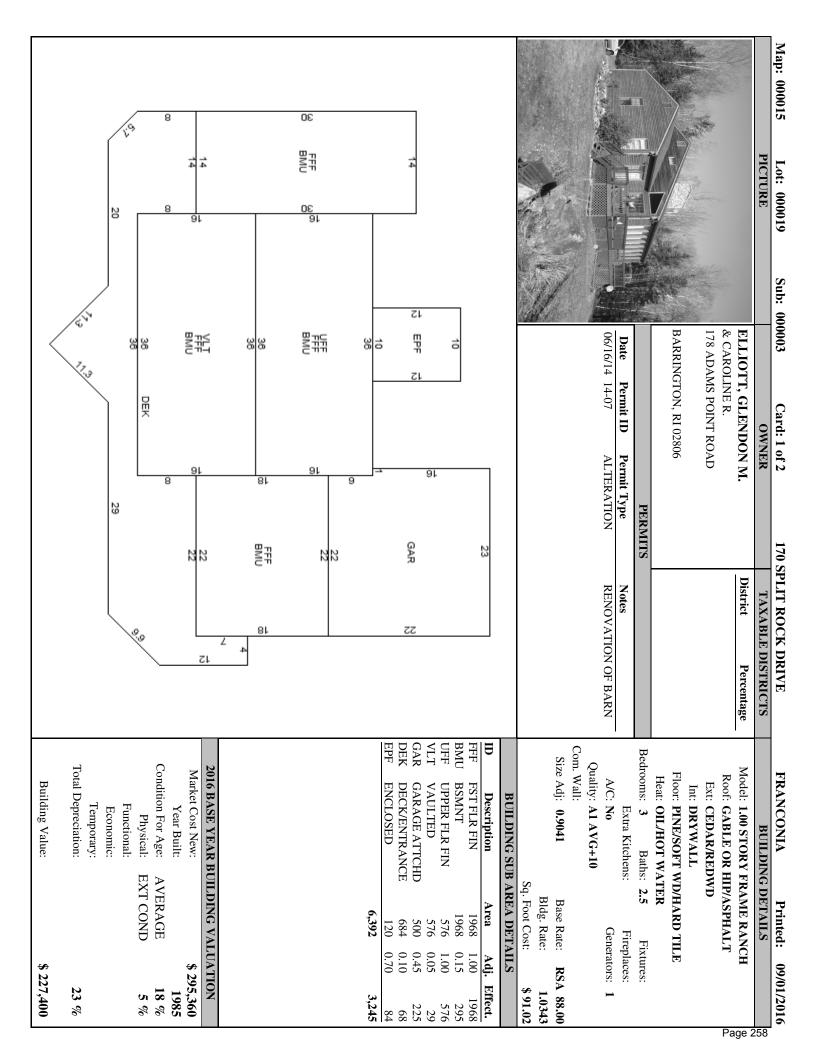
Site: GOOD Driveway: GRAVEL Road: PAVED PIR Tax Value Notes O N 28,100 MPU 28,100	LAND VALUATION	Zone: BUS-A BUSINESS A Minimum Acreage: 1.00 M Land Type Units Base Rate NC 1F RES 0.300 ac 57,000 F 0.300 ac
### MUNICIPAL SOFTWARE BY AVITAR FRANCONIA ASSESSING OFFICE	EXTRA FEATURES VALUATION Lngth x Width Size Adj Rate Cond Market Value Notes 100 3,000.00 100 3,000 32 x 17 89 22.00 40 4,261 15 x 25 103 7.00 40 1,082 4 x 7 400 7.00 10 78 ATT TO HOUSE 8,400	Feature Type FirePLACE 1-STAND GARAGE-1 STY PATIO SHED-WOOD Lits Ln 1 544 944 945 375 845 846 947 947 947 948
	1000 1000 1000 1000 1000 1000 1000 100	O'SHEA, PATRICIA O'SHEA, PATRICIA 15 WINDSOR ROAD WEST MILFORD, NJ 07480 LISTING HISTORY 10/21/15 DWVM 12/01/08 MVVL 08/21/08 MVVM 08/13/08 INSP MARKED FOR INSPECTION 07/30/04 MVUM 03/27/97 BHM
PICTURE	SALES HISTOI	OWNER INFORMATION
FRANCONIA Printed: 09/01/2016	ODDOOD CARG: 1 OI 1 155 MAIN STREET	Map: vovo14 Lot: vooll1 Sub:



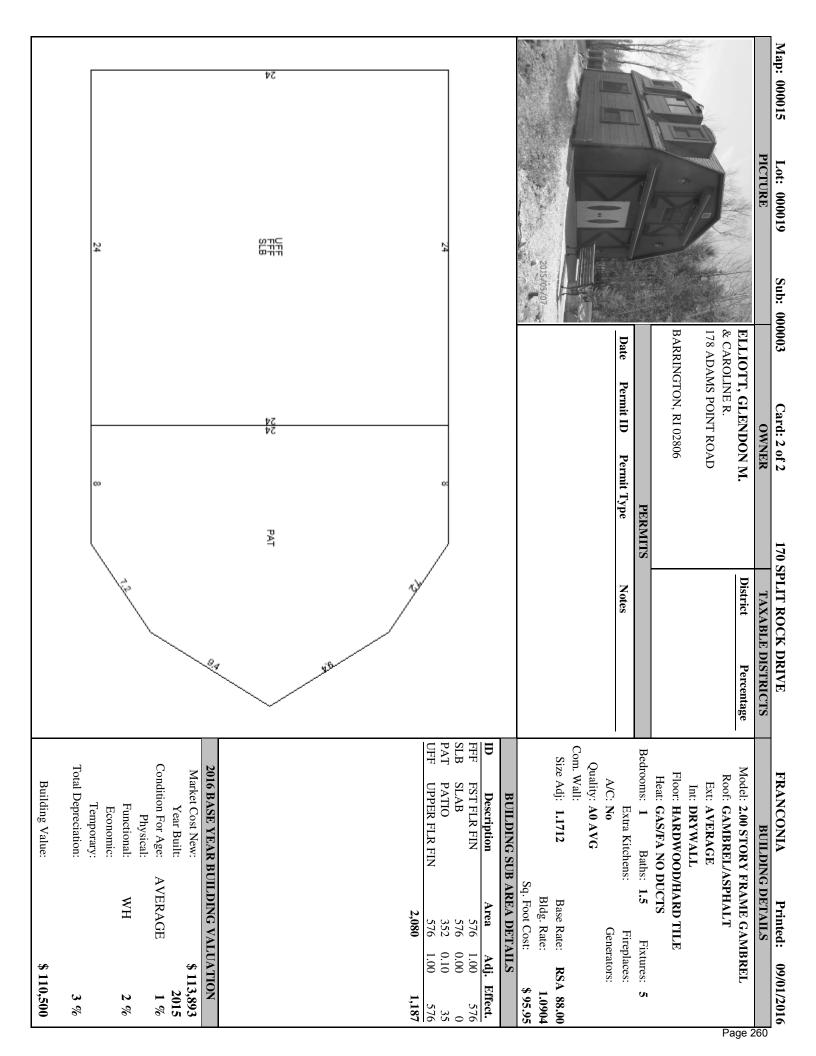
Map: 000014 Lot: 000142 OWNER INFORMATION CHARETTE, MICHAEL C 182 NORTH ROAD	Sub: 000000 Card: 1 of 1 173 LAFAYETTE DRIVE Date Book Page Type Price Grantor 06/03/2016 4209 0501 Q1 190,000 WHITON, NANCY 01/13/2014 4035 0546 Q1 185,000 ANTHONY, ROBERT W. 09/24/2001 2582 0847 U139 VALERIE A. ANTHONY 12/02/1994 2121 213 Q1 82,500 MARTHA CARPENTER
LISTING HISTORY	NOTES
10/27/15 DWVM 10/04/07 MAIL APPT LETTER 04/19/07 MVVM 01/10/05 DWLL 01/22/04 MVPO 05/01/02 DWPO 04/18/01 RCPM	ACREAGE CHANGE PER DEED; GARAGE XFOB #4 NEEDS SIDING
Feature Type U	EXTRA FEATURES VALUATION Units Lngth x Width Size Adj Rate Cond Market Value Notes
-STAND	12 x 18 134 7.00 40 810 8 x 12 227 4.00 40 349
GARAGE-2STRY 1,	36 x 32 74 28.00
	LAND VALUATION
Zone: RES-B RESIDENTIAL B Minimum Acreage:	Acreage: 3.00 Minimum Frontage: 150 Rase Rate NC Adi Site Road DWay Tonography Cond Ad Valorem SPI R
2.430 ac	0 E 100 100 100 100 LEVEL 90 75,900 MT, TUNNEL, TOP 50, CLOSE/NEAR 80 16,500
2.430 ac	



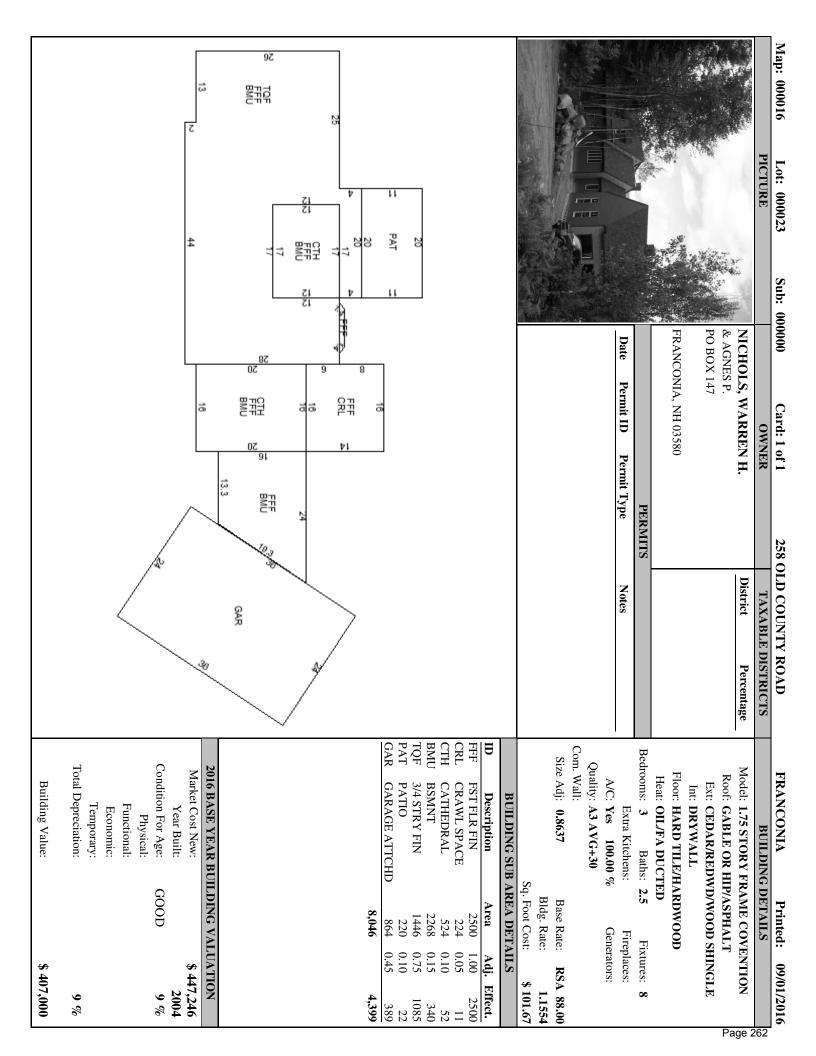
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12/12/2002 2/30 09/8 Q1 302,500 H & K LAYLOK NOTES
12/12/202 2/50 09/8 Q1 302,500 H & K LAYLOK
12/12/202 2/50 09/8 Q1 302,500 H & K LAYLOK
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12/12/2002 2/50 09/8 Q1 362,500 H & R IAYLOR
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L2112/2012 2.750 09/8 Q1 502.500 H&R 1AYLOR
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L21/2/02 2/30 09/8 Q1 302,500 H & R 1AYLOK
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LZ1ZZ2002 Z730 0978 Q1 S02,500 H & R IAYLOR
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12/12/2002 2/30 09/8 Q1 302,300 H & R IAYLOR
IZIZZOUZ ZISU 0978 Q1 S02,500 H & R IAYLOR
HISTORY LOT HAS A SPRING EASE, PRIVATE ROAD -INT GOOD COND, BETTER THAN AVE QUAL, GRANITE KIT EXTRA FEATURES VALUATION
12/12/2002 2/30 09/8 Q1 S02,300 H & R TAYLOR
HISTORY LOT HAS A SPRING EASE, PRIVATE ROAD-INT GOOD COND, BETTER THAN AVE QUAL, GRANITE KIT EXTRA FEATURES VALUATION
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HISTORY L2/12/2002 2/30 09/8 Q1 362300 H & R TAYLOR NOTES
HISTORY LOT HAS A SPRING EASE, PRIVATE ROADINT GOOD COND, BETTER THAN AVE QUAL, GRANITE KIT THAN AVE QUAL THAN AVE QU
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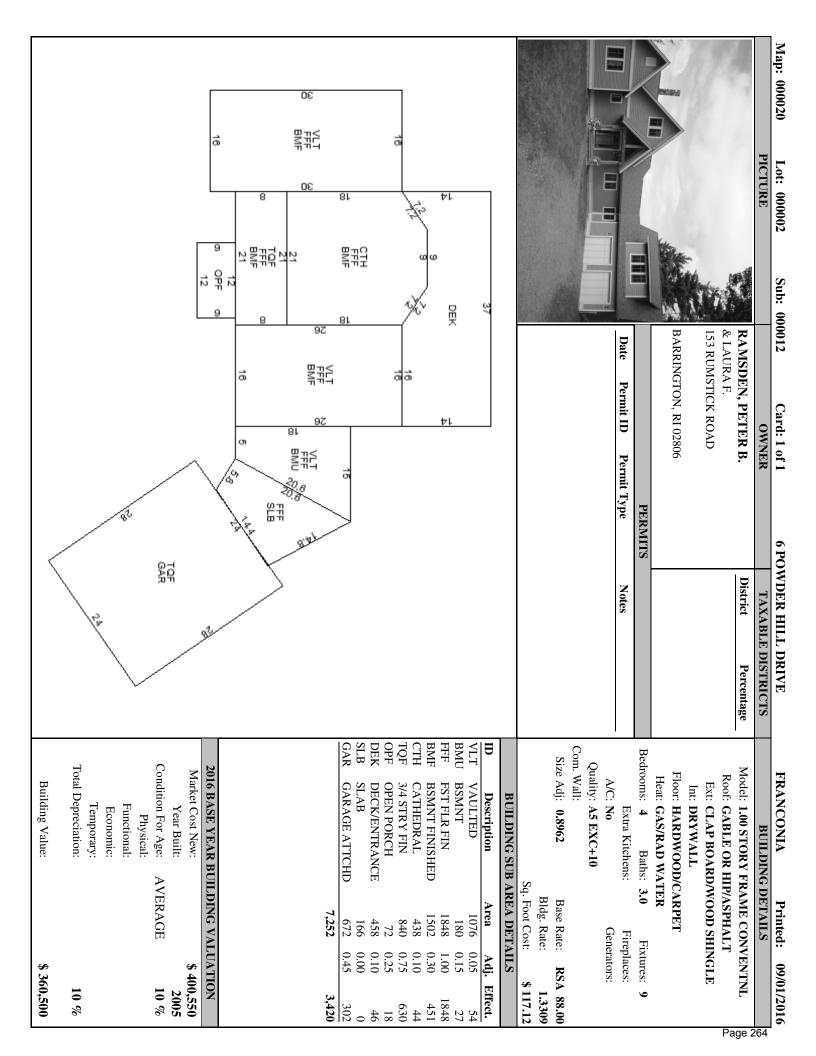
0 ac	Zone: Minimum Acreage: Minimum Frontage: Land Type 1F RES Neighborhood:		TORY EX Units Lng	ELLIOTT, GLENDON M. Date Book Page	OWNER INFORMATION
	Site: Cond Ad Valorem SPI R	LAND VALUATION	NFO EST	ge Type Price Grantor	SALES HISTORY
	Driveway: Road: SPI R Tax Value Notes	(O o of (o w A was o w w a see)	MUNICIPAL SOFTWARE BY AVITAR FRANCONIA ASSESSING OFFICE PARCEL TOTAL TAXABLE VALUE Year Building Features Land 2016 \$ 110,500 \$ 0 (c) Parcel Total: \$ 572,200		PICTURE

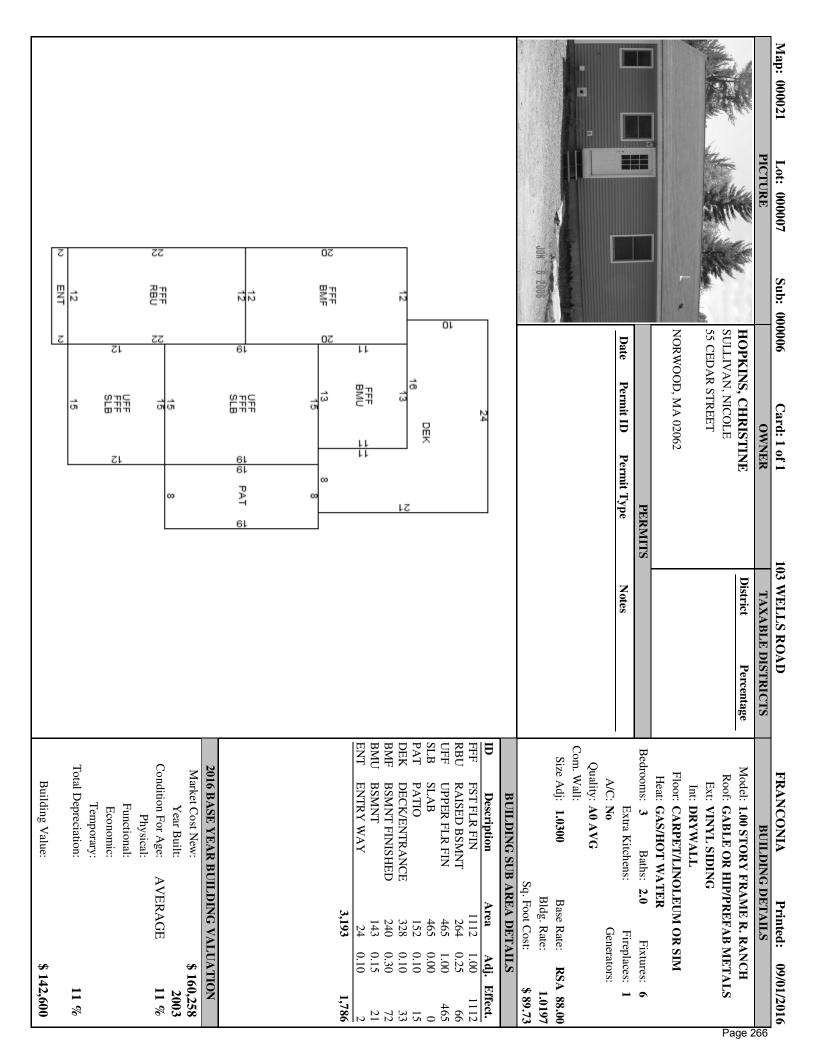


Units 3.270 ac 3.270 ac	Zono: DEC A DECIDENTIAL A Minimum Act	NICHOLS, WARREN H.
NC Adj Site Road DWay Topography Cond Ad Valorem O G 120 110 95 95 95 MILD 100 98,200 98,200	LAND VALUATION	Date Book Page Type Price Grantor
SPI R Tax Value Notes 0 N 98,200 98,200	Site: VEDV COOD Deivous: CDAVET Dood: CDAVET	PICTURE PICTURE

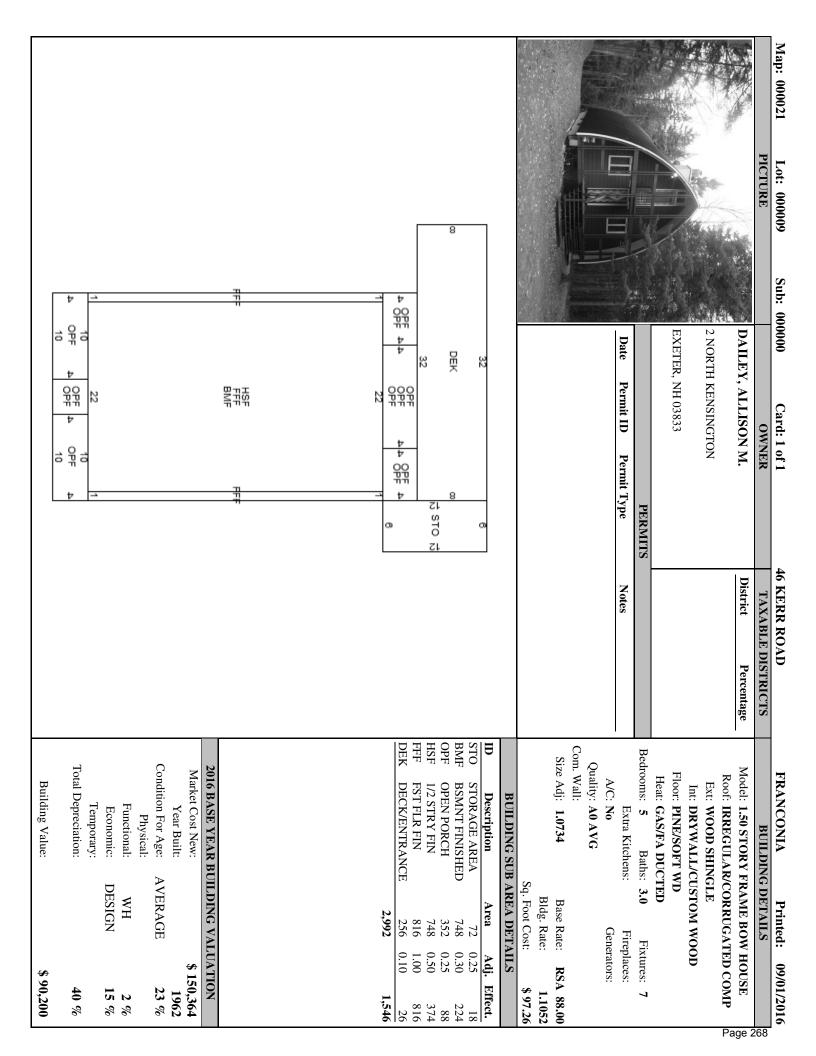


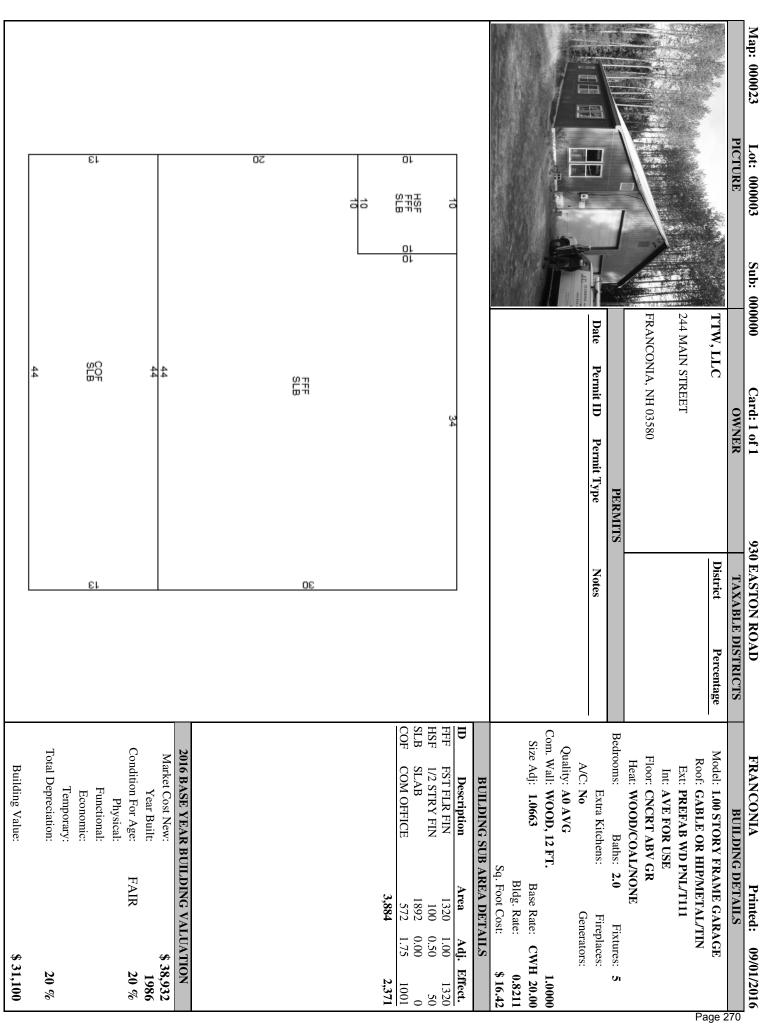
EXTRA FEATURES VALUATION	OWNER INFORMATION Date Book Page Tyle & LAURA F. 10/09/2009 3652 231 U V 153 RUMSTICK ROAD 10/09/2009 3652 231 U V BARRINGTON, RI 02806 07/08/2003 2848 513 Q V 05/16/16 DWUM 07/23/2001 2562 468 Q V 09/22/15 DWVM INT EST NOH, VU IN TWO D 09/16/10 INSP MARKED FOR INSPECTION INT EST NOH, VU IN TWO D 07/06/06 DWPM INT EST NOH, VU IN TWO D	000020 Tet 000002 Sub 000012
Market Value Notes 5,000 5,000 5,000 LUATION LUATION Cond Ad Valorem 78,500 125 75,900 154,400	Date Book Page Type Price Grantor	6 POWNED
MUNICIPAL SOFTWARE BY AVITAR FRANCONIA ASSESSING OFFICE OFFICE PARCEL TOTAL TAXABLE VALUE Year Building Features Land 2014 \$360,200 \$5,000 \$112,200 Parcel Total: \$477,400 2015 \$360,200 Parcel Total: \$477,400 Parcel Total: \$477,400 Parcel Total: \$5,000 \$154,400 Parcel Total: \$519,900 Parcel Total: \$519,900 Site: AVERAGE Driveway: GRAVEL Road: GRAVEL SPI R Tax Value Notes O N 78,500 FRONT MITTERSILL V 154,400 Tax,400 Tax,4	PICTURE	Drinted.



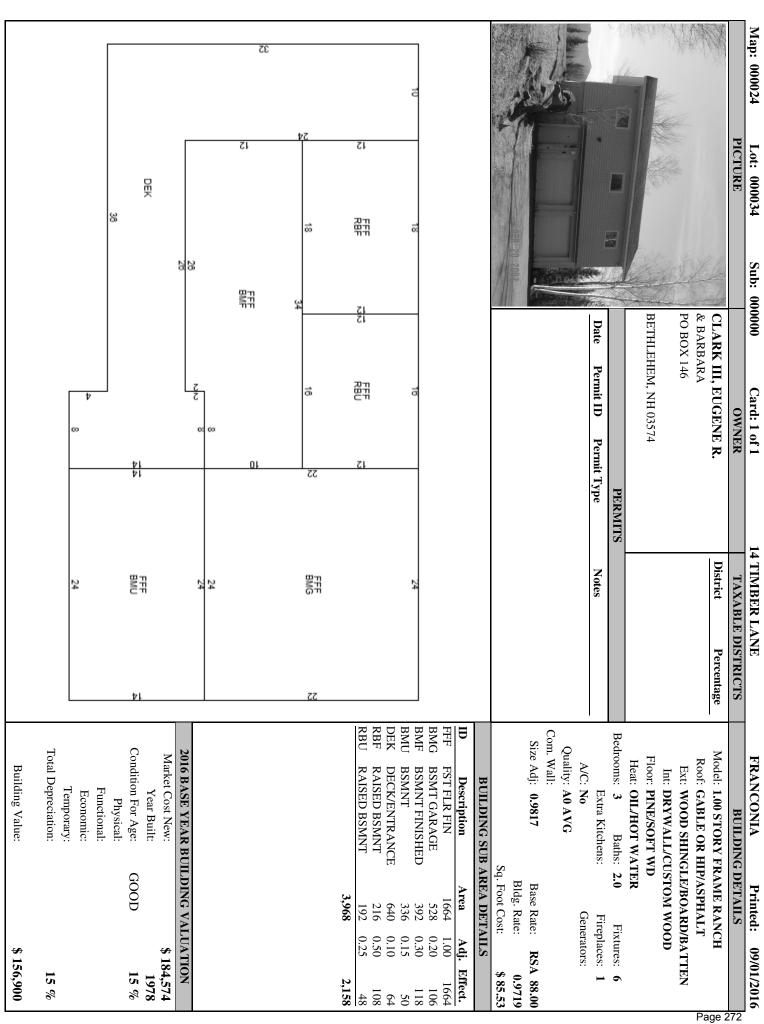


OWNER INFORMATION DAILEY, ALLISON M.	SALES HISTORYDateBookPageTypePrice Grantor03/02/20164190757Q1150,000 MACNEIL, NANCY E.	PICTURE
2 NORTH KENSINGTON EXETER. NH 03833		
LISTING HISTORY	NOTES	
10/19/15 DWVM 05/25/11 RCUM 11/02/10 DWVL PICKED UP 5TH BED,3RD BA 09/16/10 INSP MARKED FOR INSPECTION 08/29/06 CMHC 09/09/03 DWHC 04/24/96 GRR	BOW HOUSE; AC ADJ AS PER MAP DEM. FUNC DEP=WH 2% - INT INFO FROM H.O. IN YARD- 2015 DV, CHANGED HEAT TYPE; STEEP DROP TO SED,3RD BA SMALL BROOK NO INFLUANCE TO VALUE; SPECTION	
	EXTRA FEATURES VALUATION	MUNICIPAL SOFTWARE BY AVITAR
Feature Type FIREPLACE 1-STAND LEAN-TO	Units Lngth x Width Size Adj Rate Cond Market Value Notes 1	FRANCONIA ASSESSING OFFICE
		Year Building Features Land 2014 \$ 108,300 \$ 2,100 \$ 64,000 2015 \$ 108,300 \$ 2,100 \$ 64,000 Parcel Total: \$ 174,400 Parcel Total: \$ 174,400 Parcel Total: \$ 174,400 Parcel Total: \$ 174,400 Parcel Total: \$ 108,300
	LAND VALUATION	-
B RESIDENTIAL B	um Acreage: 3.00 Minimum Frontage: 150 Base Rate NC Adi Site Road DWay Topography Cond	Site: FAIR Driveway: DIRT Road: PAVED Ad Valorem SPI R Tax Value Notes
1F RES 0.710 ac 0.710 ac	71,300 E 100 95 100 90 95 MILD 100	

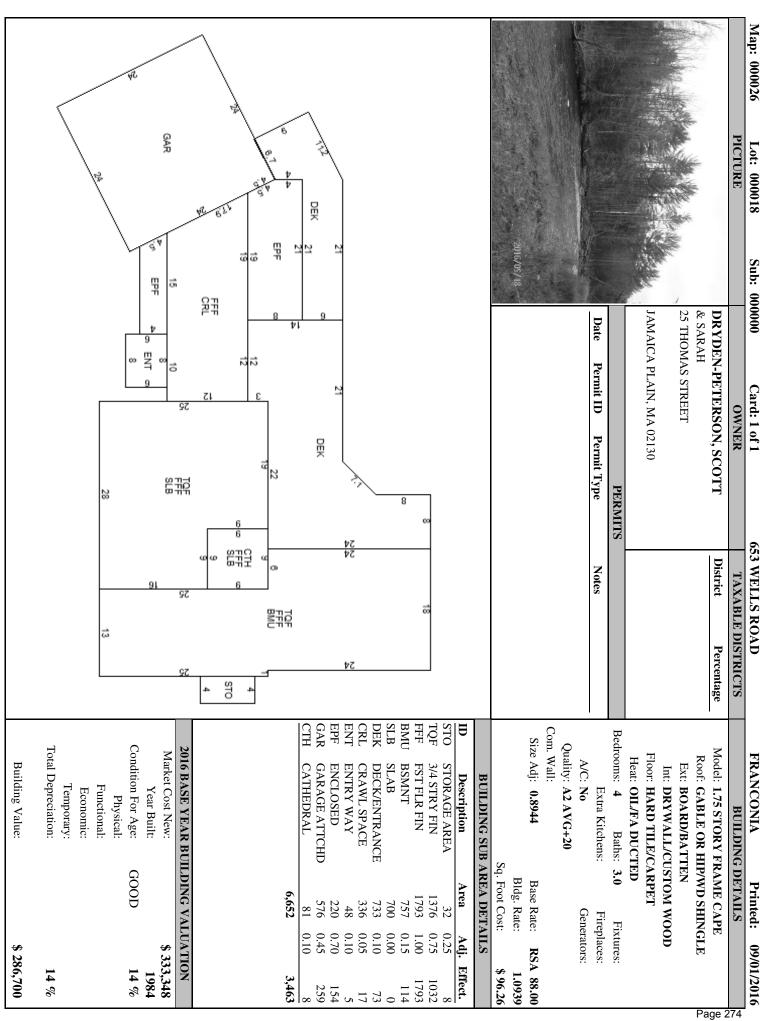




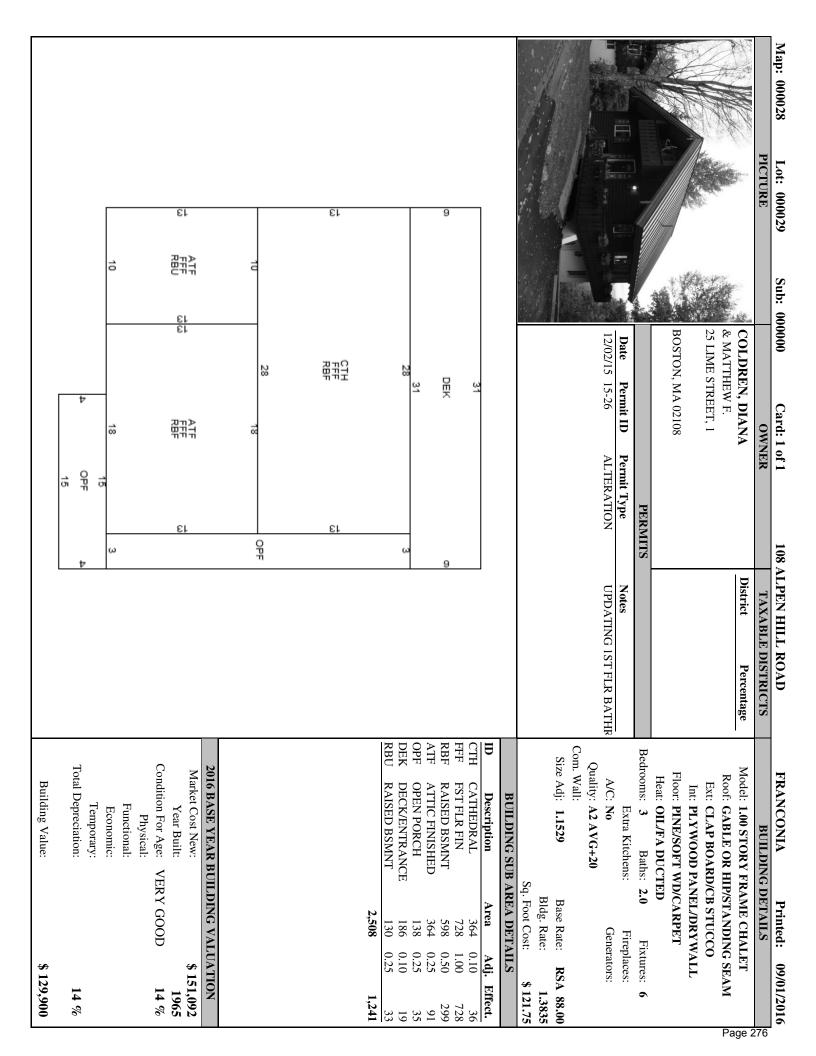
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\$ 161,900 \$ 170,900 \$ 156,900
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\$ 161,900 \$ 170,900 \$ 156,900 AVERAGE Drivewa



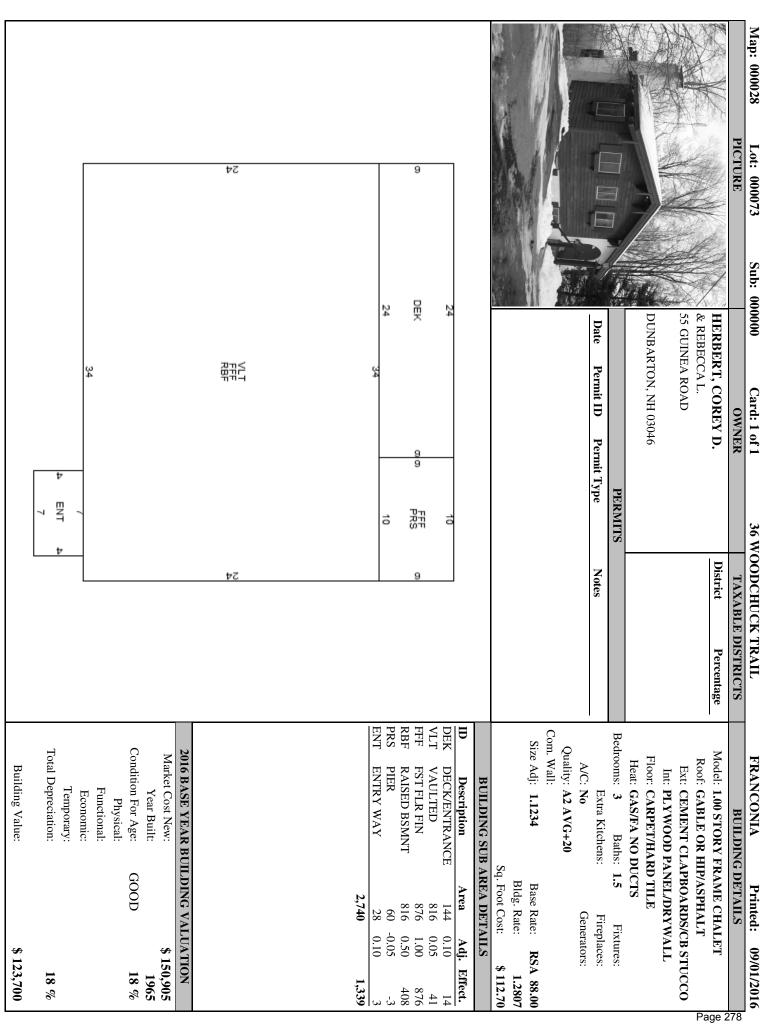
FRANCONIA Printed: 09/01/2016 PICTURE PICTURE PARCEL PARCEL FRANCONIA ASSESSING PARCEL TOTAL TAXABLE VALUE PARCEL TOTAL TAXABLE VALUE PARCEL TOTAL TAXABLE PARCEL TOTAL TAXABLE PARCEL TOTAL TAXABLE PARCEL TOTAL TOTAL \$397,600 Parcel Total \$468,600 Parcel Total \$4
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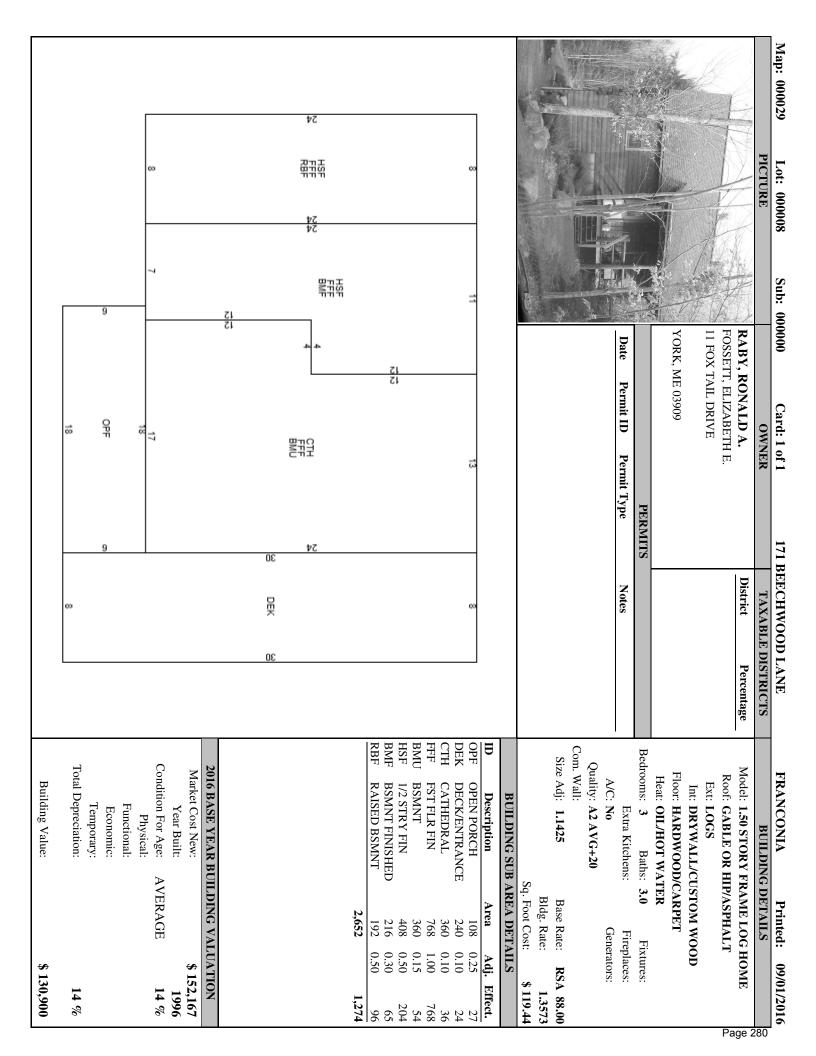
OWNER INFORMATION	SALES HI	PICTURE
& MATTHEW F. 25 LIME STREET, 1	12/02/2015 4174 0352 QI 320,000 PACHTER, JEAN V 10/16/2006 3337 386 QI 335,000 PEREIRA, PAUL 03/02/1999 2377 0152 QI 143,800 SHIRLEY G. FEARY	
BOSTON, MA 02108		12° .
LISTING HISTORY	NOTES)
09/01/16 DWHC 04/08/16 DWUM 02/23/16 DWPR 02/17/15 DWPR 06/30/14 DWVM 01/19/10 DWVL 10/08/09 DWVM 01/29/09 INSP MARKED FOR INSPECTION	INT INFO EST FROM EXT INSP; 2010 INT INFO FROM H. O. OVER PHONE, WELL MAINTAINED FROM EXTERIOR, 2014 ADDED RBU SUB-AREA, EST FROM EXT INSPECTION, CONCRETE POSTS IN GROUND FOR DEK EXTENTION; NO NEW DEK CONSTRUCTION FOR 2015 TAX YEAR, CK 2016; 2016 NC, NO CHANGE TO VALUE; NEW DECKS AROUND HSE LOOK POST SALE;	
	EXTRA FEATURES VALUATION	MUNICIPAL SOFTWARE BY AVITAR
Feature Type U FIREPLACE 1-STAND	Units Lngth x Width Size Adj Rate Cond Market Value Notes 1 100 3,000.00 100 3,000 3,000 3,000 3,000 3,000	FRANCONIA ASSESSING OFFICE
		PARCEL TOTAL TAXABLE VALUE Year Building Features Land 2014 \$ 135,400 \$ 3,000 \$ 115,700 Parcel Total: \$ 254,100 2015 \$ 132,300 \$ 3,000 \$ 115,700 Parcel Total: \$ 251,000 Parcel Total: \$ 251,000 Parcel Total: \$ 3,800
	LAND VALUATION	
B RESIDENTIAL B Minimum	3.00 Minimum Frontage: 150	te: AVERAG
Type Units I S 0.358 ac	hy Cond Ad Valorem DERATE 100 95,800 100 88,000	SPI R Tax Value Notes 0 N 95,800 88,000
0.358 ac	WIDE, FULL 100%, EXTREME DISTANT 100 18	



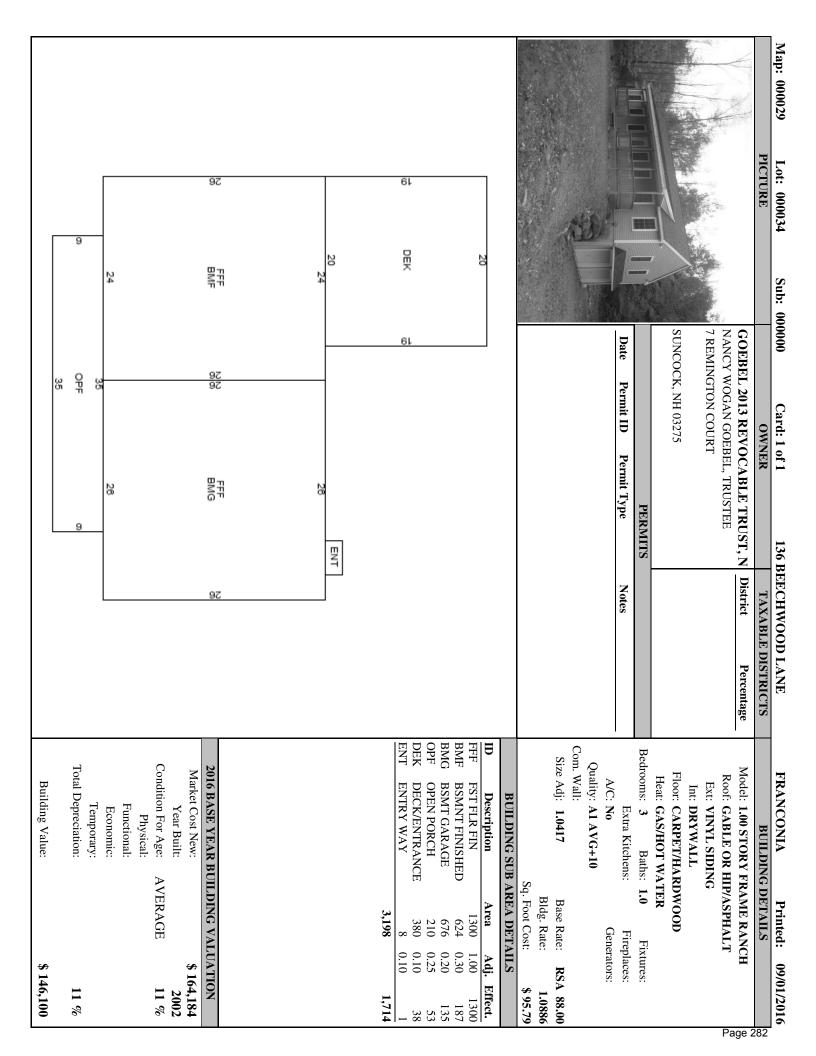
Zone: RES-B RESIDENTIAL B Minimum Acreage: 3.00 Land Type Units Base Rate NC IF RES 0.529 ac 65,870 K VIEW 0.529 ac MOUNTAINS, 15.29 ac	FIREPLACE 1-CUST 1	CAD LISTING HISTORY WHC WUM WVM NSP MARKED FOR INSPECTION VUM SRL EX	Lot: 000073 Sub: (ER INFORMATION REY D.
Acreage: 3.00 Minimum Frontage: 150 Base Rate NC Adj Site Road DWay Topography Cond Ad Valorem SPI 65,870 K 160 100 100 90 ROLLING 100 94,900 0 MOUNTAINS, AVERAGE, TOP 75, EXTREME DISTANT 50 25,300 120,200	1 100 5,000.00 200 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000 10,000	NO NC LOT79; 08 DAT/ DNPU CONCRE ALUATION	Date Book Page Type Price Grantor 08/19/2015 4149 0303 Q1 265,000 FLORESCU TRUST
Site: AVERAGE Driveway: PAVED Road: PAVED PI R Tax Value Notes 0 N 94,900 25,300 SSNL OBST 120,200	### PARCEL TOTAL TAXABLE VALUE PARCEL TOTAL TAXABLE VALUE	MUNICIPAL SOFTWARE BY AVITAR	FRANCONIA Printed: 09/01/2016 PICTURE



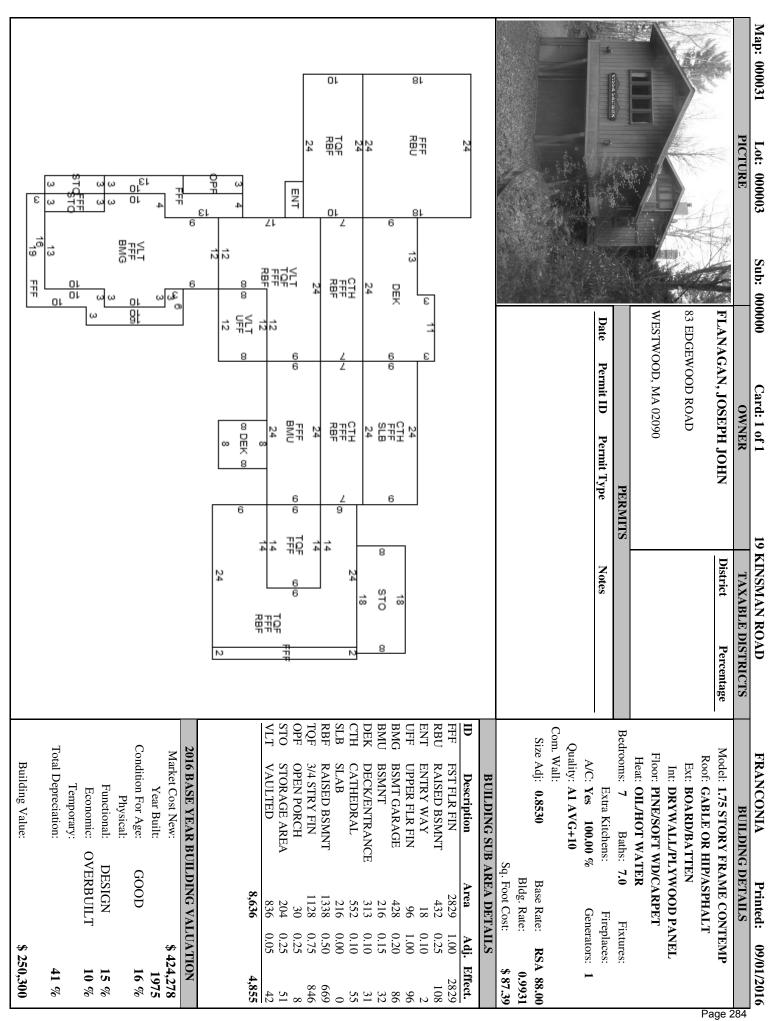
Map: 000029 Lot: 000008 Sub: OWNER INFORMATION RABY, RONALD A.	000000	FRANCONIA Printed: 09/01/2016 PICTURE
FOSSETT, ELIZABETH E. 11 FOX TAIL DRIVE	04/25/2013 3973 0054 UI 38 HAYES, MATTHEW 05/15/2003 2820 0243 QI 225,000 A & P CLAPP 12/31/2001 2617 0733 UI 99 145,000 W.E. & L. N. WIILIAMS	
LISTING HISTORY	NOTES	
05/18/16 DWUM 07/10/14 DWVM 08/20/08 DWVM 08/13/08 INSP MARKED FOR INSPECTION 11/29/05 MVVM 06/01/00 DWPO 04/23/96 GRL	08 DATA VERIFICATION; INT INFO EST FROM EXT; CHANGES IN DIM & SHAPE ON INT AREA, DESCP OF CAPE TO LOG HOME; SALE;	
	EXTRA FEATURES VALUATION	MUNICIPAL SOFTWARE BY AVITAR
Feature Type Units I SHED-WOOD 140	Units Lngth x Width Size Adj Rate Cond Market Value Notes 140 10 x 14 174 7.00 60 1,023 INCLDS LN-TO 1,000	FRANCONIA ASSESSING OFFICE
		PARCEL TOTAL TAXABLE VALUE Year Building Features Land 2014 \$ 124,600 \$ 1,000 \$ 80,500 Parcel Total: \$ 206,100 2015 \$ 124,600 \$ 1,000 \$ 80,500 Parcel Total: \$ 206,100 Parcel Total: \$ 206,100 Parcel Total: \$ 206,100 Parcel Total: \$ 219,500
	LAND VALUATION	
Zone: RES-A RESIDENTIAL A Minimum Acreage: Land Type Units Base Rate	age: 5.00 Minimum Frontage: 200 Rate NC Adj Site Road DWay Topography Cond Ad Valorem SPI R	Site: GOOD Driveway: GRAVEL Road: GRAVEL PI R Tax Value Notes
1.610 ac	0 F 110 105 95 95 95 MILD 100 INS, AVERAGE, TOP 25, CLOSE/NEAR 50	



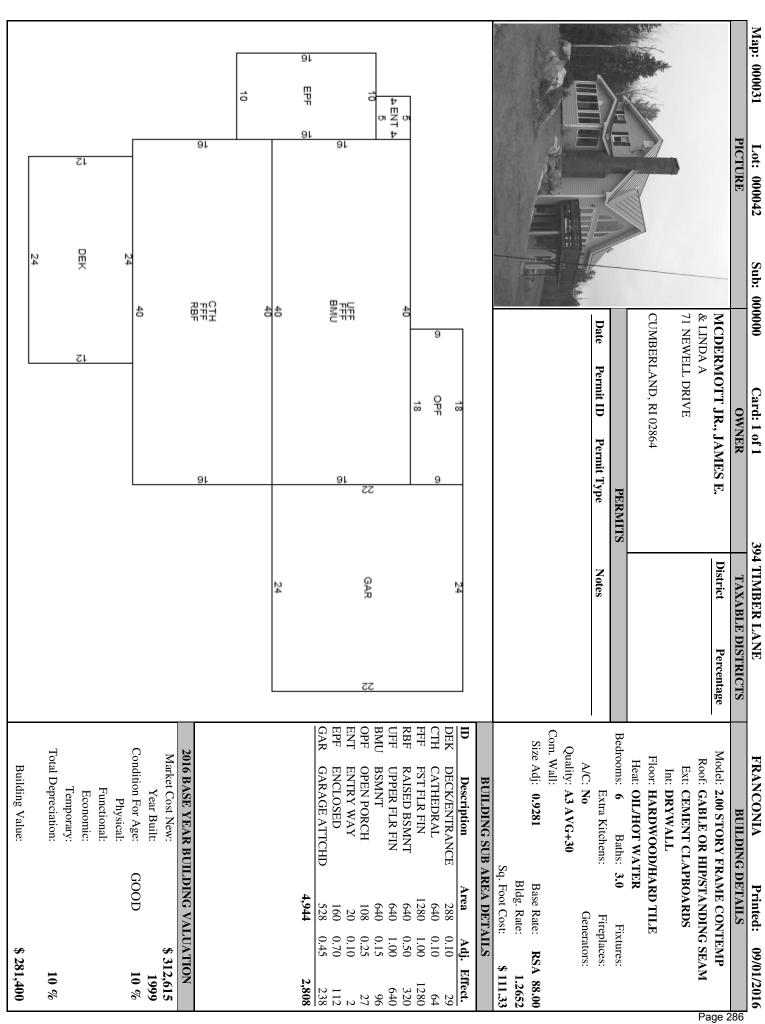
Units Base Rate 1.990 ac 82,97 1.990 ac	Zone: RES-A RESIDENTIAL A Minimum Acreage: 5.00		Feature Type Units Lngth x Width Size Adj	08/05/14 DWVM 10/20/10 DWVM 09/16/10 INSP MARKED FOR INSPECTION 11/29/05 MVVM 01/22/04 MVUM 04/08/03 MVPR 05/02/02 MVPM 03/26/97 BHL EXTRA FE	LISTING HISTORY	GOEBEL 2013 REVOCABLE TRUST, NANC Date NANCY WOGAN GOEBEL, TRUSTEE 05/23/2016 7 REMINGTON COURT 07/26/2001 SUNCOCK, NH 03275 03/22/2001	OWNER INFORMATION	Map: 000029 Lot: 000034 Sub: 000000
DWay Topography Cond Ad Valorem SI 95 95 MILD 100 78,300 78,300 78,300	LAND VALUATION Minimum Frontage: 200		dth Size Adj Rate Cond Market Value Notes	RANCH05 DNVI INT EST DNPU OVER HANG OVER ENT ON REAR OF BUILDING AS AN OPF; SALE EXTRA FEATURES VALUATION		Book Page Type Price Grantor .016 4206 713 Q I 230,000 GEAR, MICHAEL .002 2721 0848 U I 15 72,500 ROLFE E. DALHAUS .001 2563 812 U V 38 CAROLYN R. DALHAUS .001 2523 990 Q V 24,900 JAMES W. POWERS INC	SALES HI	Card: 1 of 1
PI R Tax Value Notes 0 N 78,300 78,300	Site: AVERAGE Driveway: GRAVEL Road: GRAVEL	### PARCEL TOTAL TAXABLE VALUE Year	FRANCONIA ASSESSING	MUNICIPAL SOFTWARE BY AVITAR		Page	FICTURE	inted: 09/01/2016



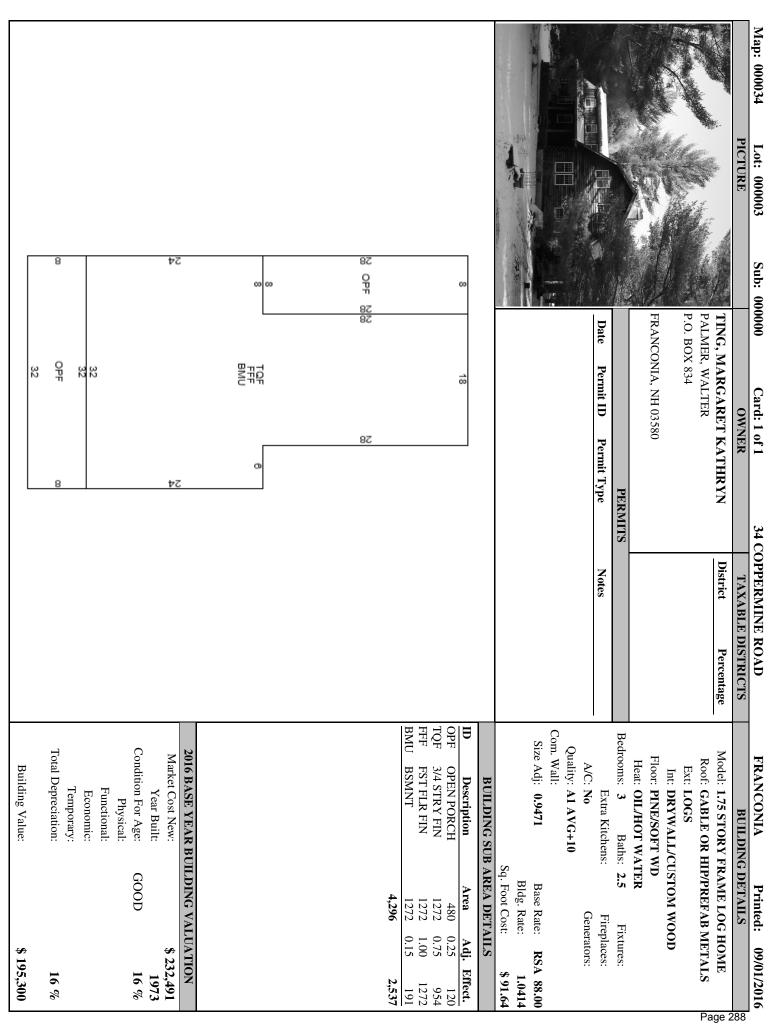
Land Type Units Base Rate NC 1F RES 5.000 ac 92,000 E 1F RES 1.000 ac x 2,500 X VIEW 6.000 ac FRAN NOTCH	Zone: RES-A RESIDENTIAL A Minimum Acreage: 5.	Map: 000031 Lot: 000003 Sub: 000000	
Adj Site Road DWay Topography Cond Ad Valorem 100 100 95 95 90 ROLLING 100 74,700 98 100 2,500 1 & SKI MTS, AVERAGE, FULL 100%, CLOSE/NEA 100 192,700	LAND VALUATION 5.00 Minimum Frontage: 200	Sub: 000000 Card: 1 of 1 19 KINSMAN ROAD SALES HISTORY Date Book Page Type Price Grantor 03/25/2016 4194 0640 Q1 425,000 PERIOD HOMES OF NEW 01/07/2011 3766 258 U137 200,000 TST TENNESSEE BANK 05/31/2005 3144 802 U138 32,324 SCOPETTA, JOHN N & MER 05/31/2005 3144 802 U138 SCOPAR INTERNATIONAL NOTES NOTES NEW ADDITION STARTED OCT 98:NO ADDN AS OF4/99; VU OWNER CONTROL; SALE; 3,000.00 100 3,000 LYTRA FEATURES VALUATION Units Lagthx Width Size Adj Rate Cond Market Value Notes 1 100 3,000.00 1,922 192 12 x 16 143 7,00 100 1,922 4,900 4,900	
SPI R Tax Value Notes 0 N 74,700 0 N 2,500 115,500 192,700	Site: AVERAGE Driveway: GRAVEL Road: GRAVEL	### Printed: 09/01/2016 PICTURE	



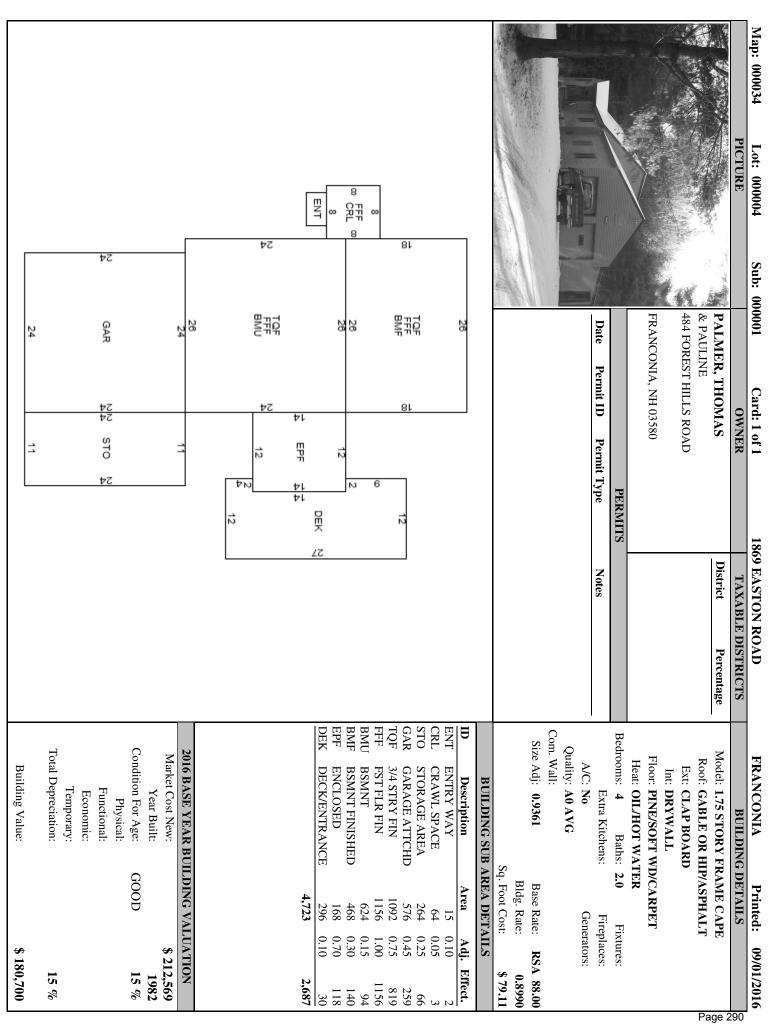
MAP: 000031 Lot: 000042 OWNER INFORMATION MCDERMOTT JR., JAMES E. & LINDA A	Sub: 000000 Card: 1 of 1 394 TIMBER LANE SALES HISTORY Date Book Page Type Price Grantor 05/18/2015 4128 834 Q1 459,000 SIMMONS, RICHARD D. 12/31/2008 3573 0950 U138 SIMMONS REV TRUST, RIC
71 NEWELL DRIVE CUMBERLAND, RI 02864	3363 0387 UI38 3246 0311 QI 530,000 2512 13 UI38
LISTING HISTORY	NOTES
05/16/16 DWUM 10/04/07 MAIL APPT LETTER 04/20/07 MVVM 12/01/05 MVVM 09/09/03 DWHR 04/12/99 GRPL 03/26/97 BHL	QUALITY INT, RECESSED LIGHTING;
	EXTRA FEATURES VALUATION
FIREPLACE 1-STAND FIREPLACE 1-STAND Zone: RES-A RESIDENTIAL A Minimun Land Type Units 11F RES 3.000 ac VIEW 3.000 ac	1 100 3,000.00 100 3,000 3,000 3,000 3,000 3,000 3,000 3,000 3,000 3,000 3,000 3,000 3,000 3,000 3,000 4,000 LAND VALUATION Frank NC Adj Site Road DWay Topography Cond Ad S6,000 E 100 105 95 95 95 MILD 90 FRAN NOTCH & SKI MTS, WIDE, FULL 100%, CLOSE/NEAR 75
	LAND VALUATION
-A RESIDENTIAL A	5.00 Minimum Frontage: 200 NC Adj Site Road DWay Topography Cond Ad Valorem
S	86,000 E 100 105 95 95 95 MILD 90 69,700 FRAN NOTCH & SKI MTS, WIDE, FULL 100%, CLOSE/NEAR 75 115,500 185,200



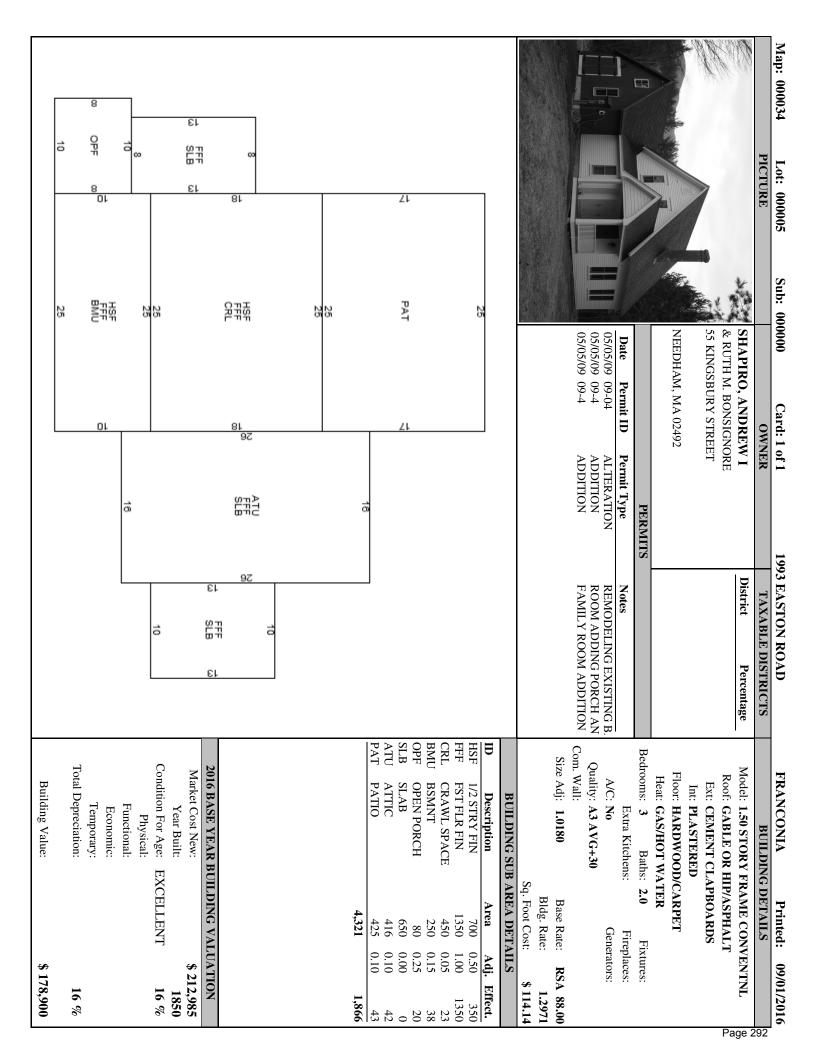
Zone: RES-A RESIDENTIAL A Minimum Acreage: 5.00 M Land Type Units Base Rate NC 1F RES 5.000 ac 92,000 E 1F RES 2.100 ac x 2,500 X 7.100 ac	Feature Type Units Lngth x Width Size Adj GARAGE-1 STY 840 24 x 35 79 SHED-EQUIPMENT 140 4 x 35 174 SHED-WOOD 320 20 x 16 1 10	TING, MARGARET KATHRYN PALMER, WALTER P.O. BOX 834 FRANCONIA, NH 03580 LISTING HISTORY 11/03/10 DWVE 09/16/10 INSP MARKED FOR INSPECTION 12/08/05 MVVM 09/09/03 DWHR 09/09/03 CJHC 04/24/96 GRR EXTRA FEAT	Map: 000034 Lot: 000003 Sub: 000000 OWNER INFORMATION
Minimum Frontage: 200 Site: Site: Road DWay Topography Cond Ad Valorem SPI R 100 100 95 95 100 LEVEL 100 83,000 0 N 98 100 LEVEL 100 5,100 0 N 88,100 88,100	tth Size Adj Rate Cond Market Value Notes 79 22.00 80 11,679 174 6.00 80 1,169 110 7.00 80 1,971 14,800 LAND VALUATION	Date Book Page Type Price Grantor	Card: 1 of 1 SALES HE
Site: AVERAGE Driveway: GRAVEL Road: GRAVEL PI R Tax Value Notes 0 N 83,000 0 N 5,100 88,100	### PARCEL TOTAL TAXABLE VALUE PARCEL TOTAL TAXABLE VALUE	MUNICIPAL SOFTWARE BY AVITAR	FRANCONIA Printed: 09/01/2016 PICTURE



FORMATION	Rock Page Type	PICTURE PICTURE
PALMER, THOMAS	Date Book Page Type Price Grantor 10/13/2015 4164 103 Q1 257,540 EDMUNDS TRUST, MARION	
484 FOREST HILLS ROAD	08/19/1997 2266 0436 U I 38 A.G. & M.R. EDMUNDS 08/19/1997 2266 0436 U I 38 A.G. & M.R. EDMUNDS	
FRANCONIA, NH 03580		
LISTING HISTORY	NOTES	
05/16/16 DWUM 08/12/14 DWVM 11/03/10 DWVL 09/16/10 INSP MARKED FOR INSPECTION 12/08/05 MVVL 08/14/97 GRHC 06/10/96 GRM	INT INF FROM H.O. AT DOOR VIEW AFTER SALE; SALE;	2016/05/16
EX	EXTRA FEATURES VALUATION	MUNICIPAL SOFTWARE BY AVITAR
Feature Type Units Ln	Units Lngth x Width Size Adj Rate Cond Market Value Notes	FRANCONIA ASSESSING OFFICE
		PARCEL TOTAL TAXABLE VALUE Year Building Features Land 2014 \$ 212,800 \$ 0 \$ 86,600 Parcel Total: \$ 299,400 2015 \$ 212,800 \$ 0 \$ 86,600 Parcel Total: \$ 299,400 2016 \$ 180,700 \$ 0 \$ 89,700 Parcel Total: \$ 270,400
	LAND VALUATION	
Zone: RES-A RESIDENTIAL A Minimum Acreage: Land Type Units Base Rate	5.00 Minimum Frontage: 200 NC Adj Site Road DWay Topography Cond Ad Valorem	Site: AVERAGE Driveway: GRAVEL Road: PAVED SPI R Tax Value Notes
5.000 ac 5.000 ac	0 E 100 100 100 95 90 ROLLING 100 78,700 INS, AVERAGE, TOP 75, DISTANT 25 11,000 89,700	78,700 11,000 89,700



OWNER INFORMATION	SALES HISTORY	PICTURE
SHAPIRO, ANDREW I	е	
& RUTH M. BONSIGNORE	4100 0946 Q1 366,000 MAKKS,	
55 KINGSBURY STREET		
NEEDHAM, MA 02492		
LISTING HISTORY	NOTES	
05/16/16 DWUM 07/07/14 DWVM 11/29/11 DWVL 03/22/10 DWPM 08/20/08 DWVM	SHED-WOOD ADDED, XFOB #1 COND FACTOR=HT, EPF CHANGED TO FFF/SLB;	
		2016/05/16
EZ	EXTRA FEATURES VALUATION	MUNICIPAL SOFTWARE BY AVITAR
Feature Type Units Ln SHED-WOOD 342	Units Lngth x Width Size Adj Rate Cond Market Value Notes 342 342 x 1 107 7.00 150 3,842 IRRG SHAPE 3,800	FRANCONIA ASSESSING OFFICE
		Year Building Features Land 2014 \$ 160,300 \$ 4,000 \$ 85,600 2015 \$ 160,300 \$ 4,000 \$ 85,600 Parcel Total: \$ 249,900 Parcel Total: \$ 249,900 Parcel Total: \$ 249,900 Parcel Total: \$ 249,900 Parcel Total: \$ 249,900
	LAND VALUATION	
Zone: RES-A RESIDENTIAL A Minimum Acreage:	5.00 Minimum Frontage: 200	Site: AVERAGE Driveway: GRAVEL Road: PAVED
	NC Adj Site Road DWay Topography Cond Ad Valorem	SPI R Tax Value Notes
IF RES 1.286 ac 80. IF RES 1.000 wf x 120. VIEW MOUN 1.286 ac 1.286 ac	80,858 E 100 100 100 95 100 LEVEL 100 76,800 x 120,000 X 100 20 24,000 MOUNTAINS, WIDE, TOP 50, CLOSE/NEAR 100 35,200 136,000 136,000	0 N 76,800 0 N 24,000 WF 35,200 136,000



SECTION 9

C. FINAL VALUATION COST TABLES

Land Pricing Zones

	Zone	01		
Description: Lot Size: Frontage: Lot Price: Excess Acreage: Excess Frontage: Water Frontage: View:	RES-A RESIDENTIAL A 5.00 200 \$ 92,000 \$ 2,500 \$ 115 \$ 120,000 \$ 110,000	\$ 3,400 @ \$ 25,000 @ \$ 55,000 @ \$ 65,000 @ \$ 80,000 @ \$ 83,000 @ \$ 86,000 @ \$ 89,000 @ \$ 92,000 @	0.010 ac 0.100 ac 0.250 ac 0.500 ac 1.000 ac 2.000 ac 3.000 ac 4.000 ac 5.000 ac	

	Zone	02	
Description: Lot Size: Frontage: Lot Price:	RES-B RESIDENTIAL B 3.00 150 \$ 86,000	\$ 3,400 @ 0.010 \$ 25,000 @ 0.100 \$ 55,000 @ 0.250 \$ 65,000 @ 0.500 \$ 80,000 @ 1.000) ac) ac) ac
Excess Acreage: Excess Frontage:	\$ 2,500 \$ 140	\$ 83,000 @ 2.000 \$ 86,000 @ 3.000 \$ 86,000 @ 3.000) ac) ac
Water Frontage: View:	\$ 120,000 \$ 110,000	\$ 86,000 @ 3.000) ac

	2	Zone 03	
Description: Lot Size: Frontage: Lot Price: Excess Acreage: Excess Frontage: Water Frontage: View:	BUS-A BUSINESS A 1.00 80 \$ 80,000 \$ 2,500 \$ 250 \$ 120,000 \$ 110,000	\$ 3,400 @ 0.010 ac \$ 25,000 @ 0.100 ac \$ 55,000 @ 0.250 ac \$ 65,000 @ 0.500 ac \$ 80,000 @ 1.000 ac	

	Z	one 04		
Description:	BUS-B BUSINESS B	\$ 3,400	@	0.010 ac
Lot Size:	2.00	Ψ 25,000	@	0.100 ac
Frontage:	150	\$ 55,000 \$ 65,000		0.250 ac 0.500 ac
Lot Price:	\$ 83,000	\$ 80,000		1.000 ac
Excess Acreage:	\$ 2,500	\$ 83,000		2.000 ac
Excess Frontage:	\$ 138	\$ 83,000 \$ 83,000	@ @	2.000 ac 2.000 ac
Water Frontage:	\$ 120,000		@	2.000 ac
View:	\$ 110,000			

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

	Neighborhoods	
Code	Adjustment	Factor
A	AVG -40 60%	60
В	AVG -30 70%	70
C	AVG -20 80%	80
D	AVG -10 90%	90
E	AVG 100%	100
F	AVG +10 110%	110
G	AVG +20 120%	120
H	AVG +30 130%	130
I	AVG +40 140%	140
J	AVG +50 150%	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%	100

Site Modifiers			
Code	Description	Factor	
A	AVERAGE	100	
В	BEST	120	
C	UNDEVELOPED CLEAR	80	
E	EXC	115	
F	FAIR	95	
G	GOOD	105	
M	FIELD	95	
MTRSL	MITTERSILL SLOPE	300	
N	NATURAL	90	
P	POOR	85	
U	UNDEVELOPED WOODS	70	
Y	VERY GOOD	110	

	Topography Modifiers	
Code	Description	Factor
A	LEVEL	100
В	MILD	95
C	ROLLING	90
D	MODERATE	85
E	STEEP	70
S	SEVERE	50

	Road Modifiers						
Code	Description	Factor					
D	DIRT	95					
G	GRAVEL	95					
K	N/A	100					
P	PAVED	100					
U	UNDEVELOPED	85					

Code	Description	Factor
В	BRICK/COBBLE	110
C	CEMENT	100
D	DIRT	90
G	GRAVEL	95
K	UNDEVELOPED	90
N	NATURAL	90
P	PAVED	100
S	STR PARK ONLY	85

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

View Subjects						
Code	Description	Factor				
CANN	CANNON MT	150				
NTCH	FRAN NOTCH & SKI MT	175				
HLS	HILLS	35				
MITT	MITTERSILL SLOPE	150				
MTS	MOUNTAINS	80				
MTRV	MTS & RIVER	85				

View Widths					
Code	Description	Factor			
AVE	AVERAGE	60			
NAR	NARROW	40			
PAN	PANORAMIC	125			
TUN	TUNNEL	25			
WID	WIDE	80			

View Depths					
Code	Description	Factor			
D100	FULL 100%	100			
D25	TOP 25	25			
D50	TOP 50	50			
D75	TOP 75	75			

View Distances						
Code	Description	Factor				
CLS	CLOSE/NEAR	100				
DST	DISTANT	115				
EXT	EXTREME DISTANT	125				

Franconia

Land Area Size Adjustment Factors

Acres	Adj.	Acres	Adj.	Acres	Adj.	Acres	Adj.	Acres	Adj.
5	98.00	67	82.00	129	70.00	191	61.00	253	54.00
6	98.00	68	82.00	130	70.00	192	61.00	254	54.00
7	98.00	69	81.00	131	70.00	193	61.00	255	54.00
8 9	97.00	70	81.00	132	69.00	194	61.00	256	54.00
10	97.00 97.00	71 72	81.00 81.00	133 134	69.00 69.00	195 196	61.00 60.00	257 258	54.00 54.00
11	96.00	73	80.00	134	69.00	190	60.00	259	54.00
12	96.00	74	80.00	136	69.00	198	60.00	260	54.00
13	96.00	75	80.00	137	69.00	199	60.00	261	53.00
14	96.00	76	80.00	138	68.00	200	60.00	262	53.00
15	95.00	77	80.00	139	68.00	201	60.00	263	53.00
16	95.00	78	79.00	140	68.00	202	60.00	264	53.00
17	95.00	79	79.00	141	68.00	203	60.00	265	53.00
18	94.00	80	79.00	142	68.00	204	60.00	266	53.00
19	94.00	81	79.00	143	68.00	205	59.00	267	53.00
20	94.00	82	79.00	144	68.00	206	59.00	268	53.00
21	93.00	83	78.00	145	67.00	207	59.00	269	53.00
22	93.00	84	78.00	146	67.00	208	59.00	270	53.00
23	93.00	85	78.00	147	67.00	209	59.00	271	53.00
24	93.00	86	78.00	148	67.00	210	59.00	272	52.00
25 26	92.00 92.00	87 88	78.00 77.00	149 150	67.00 67.00	211 212	59.00 59.00	273 274	52.00 52.00
27	92.00	89	77.00	150	67.00	212	58.00	274	52.00
28	91.00	90	77.00	151	66.00	213	58.00	276	52.00
29	91.00	91	77.00	153	66.00	215	58.00	277	52.00
30	91.00	92	77.00	154	66.00	216	58.00	278	52.00
31	91.00	93	76.00	155	66.00	217	58.00	279	52.00
32	90.00	94	76.00	156	66.00	218	58.00	280	52.00
33	90.00	95	76.00	157	66.00	219	58.00	281	52.00
34	90.00	96	76.00	158	66.00	220	58.00	282	52.00
35	90.00	97	76.00	159	65.00	221	58.00	283	51.00
36	89.00	98	75.00	160	65.00	222	57.00	284	51.00
37	89.00	99	75.00	161	65.00	223	57.00	285	51.00
38	89.00	100	75.00	162	65.00	224	57.00	286	51.00
39	88.00	101	75.00	163	65.00	225	57.00	287	51.00
40 41	88.00 88.00	102 103	75.00 74.00	164 165	65.00 65.00	226 227	57.00 57.00	288 289	51.00 51.00
42	88.00	103	74.00	166	64.00	228	57.00	290	51.00
43	87.00	105	74.00	167	64.00	229	57.00	290	51.00
44	87.00	106	74.00	168	64.00	230	57.00	292	51.00
45	87.00	107	74.00	169	64.00	231	56.00	293	51.00
46	87.00	108	74.00	170	64.00	232	56.00	294	51.00
47	86.00	109	73.00	171	64.00	233	56.00	295	50.00
48	86.00	110	73.00	172	64.00	234	56.00	296	50.00
49	86.00	111	73.00	173	63.00	235	56.00	297	50.00
50	86.00	112	73.00	174	63.00	236	56.00	298	50.00
51	85.00	113	73.00	175	63.00	237	56.00	299	50.00
52	85.00	114	72.00	176	63.00	238	56.00	300	50.00
53	85.00	115	72.00	177	63.00	239	56.00 56.00		
54 55	85.00 85.00	116 117	72.00 72.00	178 179	63.00 63.00	240 241	56.00 55.00		
56	84.00	117	72.00	180	63.00	241	55.00		
57	84.00	119	72.00	181	62.00	242	55.00		
58	84.00	120	71.00	182	62.00	244	55.00		
59	84.00	121	71.00	183	62.00	245	55.00		
60	83.00	122	71.00	184	62.00	246	55.00		
61	83.00	123	71.00	185	62.00	247	55.00		
62	83.00	124	71.00	186	62.00	248	55.00		
63	83.00	125	71.00	187	62.00	249	55.00		
64	82.00	126	70.00	188	61.00	250	55.00		
65	82.00	127	70.00	189	61.00	251	54.00		
66	82.00	128	70.00	190	61.00	252	54.00		

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Description	Rate	DPR
79-D HISTORIC BARN	0.00 sf	0.00
79-F FARM STRUCTURE	0.00 sf	0.00
BARN-1STRY	15.00 sf 17.00 sf	40.00 40.00
BARN-1STRY/BSMNT BARN-1STRY/LOFT	17.00 si 18.00 sf	40.00
BARN-1STRY/LOFT/BSMT	21.00 sf	40.00
BARN-2STRY	19.00 sf	40.00
BARN-2STRY/BSMNT	20.00 sf	40.00
BARN-2STRY/LOFT	21.00 sf	40.00
BARN-2STRY/LOFT/BSMT	23.00 sf	40.00
BATH HOUSE	20.00 sf	50.00
BOAT DOCKS	10.00 sf	0.00
CAMP/TP AH OP	25.00 sf 20.00 sf	0.00 50.00
CAMP/TRAILOR CANOPY	23.00 sf	0.00
CARPORT METAL	8.00 sf	50.00
CARPORT WOOD	11.00 sf	50.00
COLD STORAGE	45.00 sf	0.00
CONCRETE SLAB	3.00 sf	0.00
COOPS-POULTRY	11.00 sf	40.00
DECK	7.00 sf	50.00
DOW CONDO AMENITIES	30,000.00 ea	0.00
ELEVATOR EENCE COMMERCIAL/ET	50,000.00 ea	0.00
FENCE COMMERCIAL/FT	15.00 sf	0.00
FIREPLACE 1-CUST FIREPLACE 1-STAND	5,000.00 ea 3,000.00 ea	100.00 100.00
FIREPLACE 2-CUST	8,500.00 ca	100.00
FIREPLACE 2-STAND	5.000.00 ea	100.00
FIREPLACE 3-CUST	12,000.00 ea	100.00
FIREPLACE 3-STAND	6,500.00 ea	100.00
FIREPLACE 4-CUST	15,000.00 ea	0.00
FIREPLACE 4-STAND	8,000.00 ea	0.00
FIREPLACE 5-CUST	17,500.00 ea	0.00
FIREPLACE 5-STAND	9,500.00 ea	0.00
FIREPLACE 6-CUST	19,000.00 ea 11,000.00 ea	0.00
FIREPLACE 6-STAND FOUNDATION	11,000.00 ea 10.00 sf	50.00
FOX HILL MH PARK	8,000.00 ea	100.00
GARAGE-1 STY	22.00 sf	80.00
GARAGE-1 STY/ATTIC	24.00 sf	80.00
GARAGE-1 STY/BSMT	31.00 sf	80.00
GARAGE-1.5 STORY	26.00 sf	0.00
GARAGE-1.5 STY/BSMT	35.00 sf	0.00
GARAGE-1.75 STY	27.00 sf	0.00
GARAGE-1.75 STY/BSMT	36.00 sf	0.00
GARAGE-2STRY	28.00 sf 37.00 sf	80.00 80.00
GARAGE-2STRY/BSMT GARAGE-ATTIC/BSMT	33.00 sf	60.00
GAZEBO	12.00 sf	50.00
GENERATOR-COMM	7,500.00 ea	0.00
GOLF COURSE HOLE	75,000.00 ea	0.00
GREENHOUSE NON/COMM	16.00 sf	40.00
GREENHOUSE-GLASS	24.00 sf	0.00
GREENHOUSE-POLY	5.00 sf	0.00
HOT TUB	1,500.00 ea	50.00
HUBERTUS RING AMNTY	40,000.00 ea	0.00
KENNELS LEAN TO	12.00 sf 4.00 sf	50.00 50.00
LEAN-TO LIFTS-COMMERCIAL	2,800.00 ea	60.0
LIGHTS-PARKING LOT	1,500.00 ea	0.00
LOADING DOCKS	35.00 sf	0.00
MITTERSILL	60,000.00 ea	0.0
MITTERSILL VILLAGE	30,000.00 ea	0.00
MOBILE HOME SITE	1,500.00 ea	100.00
PARKING SPACES	750.00 ea	75.00
PATIO	7.00 sf	50.00
PAVING POLE BARNI	3.25 sf	60.00
POLE BARN	8.00 sf	0.00
POOL-ABOVE GROUND POOL-ENCLOSED	6.00 sf 30.00 sf	0.00
POOL-ENCLOSED POOL-INGRND-GUNITE	33.00 sf	60.00
POOL-INGRND-GUNITE POOL-INGRND-VINYL	28.00 sf	60.0
PORCH	10.00 sf	0.00
	3,500.00 ea	75.00

Description	Rate	DPR
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	28.00 sf	50.00
SCREENHOUSE	14.00 sf	50.00
SHED-EQUIPMENT	6.00 sf	50.00
SHED-METAL	5.00 sf	40.00
SHED-WOOD	7.00 sf	50.00
SHOP-AVG	18.00 sf	60.00
SHOP-EXC	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 ELE PANELS	800.00 ea	0.00
SOLAR WATER	600.00 ea	0.00
SPRINKLER HEADS	150.00 ea	75.00
STABLES	18.00 sf	50.00
TANK-FUEL/WATER	3.00 ea	75.00
TENNIS COURT(S)	18,000.00 ea	50.00
TOP-OF-NOTCH MH PARK	-95,600.00 ea	0.00
VAULTS	110.00 sf	75.00
XC-SKI TRAIL	20,000.00 ea	0.00

Franconia
Features & Outbuildings Size Adjustment Factors

Area	Adj.	Area	Adj.	Area	Adj.	Area	Adj.	Area	Adj.
	4.00	165	1.57	285	1.16	495	0.92	1,885	0.68
50	3.80	170	1.54	290	1.15	510	0.91	2,135	0.67
55	3.51	175	1.51	295	1.14	525	0.90	2,465	0.66
60	3.27	180	1.49	300	1.13	545	0.89	2,910	0.65
65	3.06	185	1.46	305	1.12	565	0.88	3,560	0.64
70	2.89	190	1.44	315	1.11	585	0.87	4,575	0.63
75	2.73	195	1.42	320	1.10	605	0.86	6,405	0.62
80	2.60	200	1.40	325	1.09	630	0.85	10,670	0.61
85	2.48	205	1.38	330	1.08	655	0.84	32,000	0.60
90	2.38	210	1.36	340	1.07	685	0.83		
95	2.28	215	1.34	345	1.06	715	0.82		
100	2.20	220	1.33	355	1.05	745	0.81		
105	2.12	225	1.31	360	1.04	785	0.80		
110	2.05	230	1.30	370	1.03	825	0.79		
115	1.99	235	1.28	380	1.02	865	0.78		
120	1.93	240	1.27	390	1.01	915	0.77		
125	1.88	245	1.25	400	1.00	970	0.76		
130	1.83	250	1.24	410	0.99	1,035	0.75		
135	1.79	255	1.23	420	0.98	1,105	0.74		
140	1.74	260	1.22	430	0.97	1,190	0.73		
145	1.70	265	1.20	440	0.96	1,280	0.72		
150	1.67	270	1.19	455	0.95	1,395	0.71		
155	1.63	275	1.18	465	0.94	1,525	0.70		
160	1.60	280	1.17	480	0.93	1,685	0.69		

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	Building Base Rate Codes & Values								
Code	Description	Stand. Dpr.	Rate	SA					
CAP	APARTMENTS	1.25	84.00	COM					
CBB	BED & BREAKFAST/INN	1.00	78.00	COM					
CBK	BANK	1.00	125.00	COM					
CCS	COUNTRY/CNVNCE STORE	E 1.00	80.00	COM					
CGS	GARAGE/SERVICE SHOP	1.25	40.00	COM					
CHM	HOTEL/MOTEL	1.25	95.00	COM					
CLC	LODGE/CLUB	1.00	80.00	COM					
CMO	MEDICAL OFFICES	1.00	110.00	COM					
CNH	NURSING HOME	1.25	95.00	COM					
COA	OFFICE/APT	1.00	65.00	COM					
COF	OFFICES	1.00	84.00	COM					
CPO	POST OFFICE	1.00	90.00	COM					
CRS	RESTAURANT	1.25	72.00	COM					
CSA	RESIDENTIAL	1.25	88.00	RES					
CST	STORE	1.25	85.00	COM					
CWH	MINI WAREHOUSE	1.25	20.00	COM					
ECH	CHURCH	1.00	92.00	COM					
ECR	CHURCH RECTORY	1.25	88.00	RES					
EFS	FIRE STATION	1.00	50.00	COM					
EGB	EXEMPT GENERAL BLDG	1.00	70.00	RES					
EHG	HIGHWAY GARAGE	1.00	50.00	COM					
EHS	EXEMPT HOUSING	1.25	88.00	RES					
ELB	LIBRARY	1.00	100.00	RES					
EPS	POLICE STATION	1.00	90.00	COM					
ESC	SCHOOL/COLLEGE	1.00	100.00	COM					
ETH	TOWN HALL	1.00	95.00	COM					
ETO	TOWN OFFICES	1.00	85.00	COM					
MHD	MOBILE HOME-DOUBLE	2.00	66.00	MFH					
MHS	MOBILE HOME-SINGLE	4.00	49.00	MFH					
RCT	CONDO-TOWNHOME	1.25	88.00	RES					
RSA	RESIDENTIAL	1.25	88.00	RES					

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
В3	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	2.75

	Building Sub Area Codes & Values		
Code	Description	Factor	
ATF	ATTIC FINISHED	0.25	
ATU	ATTIC UNFINISHED	0.10	
BMF	BSMNT FINISHED	0.30	
BMG	BSMT GARAGE	0.20	
BMU	BSMNT UNFINISHED	0.15	
CAN	CANOPY	0.10	
COF	COM OFFICE AREA	1.75	
CPT	CARPORT ATTACHED	0.10	
CRL	CRAWL SPACE	0.05	
CTH	CATHEDRAL CEILING	0.10	
DEK	DECK/ENTRANCE	0.10	
ENT	ENTRY WAY	0.10	
EPF	ENCLOSED PORCH	0.70	
EPU	COVERED BSMNT ENTRY	0.35	
FFF	FST FLR FIN	1.00	
FFU	FST FLR UNFIN	0.50	
GAR	GARAGE ATTCHD	0.45	
HSF	1/2 STRY FIN	0.50	
HSU	1/2 STRY UNFIN	0.25	
LDK	LOADING DOCK	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 Story Codes & Values		
Code	Description	Factor
A	1.00 STORY FRAME	1.00
В	1.50 STORY FRAME	0.99
C	1.75 STORY FRAME	0.98
D	2.00 STORY FRAME	0.98
Е	2.50 STORY FRAME	0.97
F	2.75 STORY FRAME	0.97
G	3.00 STORY FRAME	0.95
Н	3.5+ STORY FRAME	0.95
I	SPLT LVL	1.00

Building Roof Structures			
Code	Description	Points	
A	FLAT	2.00	
В	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	
Н	IRREGULAR	6.00	

Building Exterior Wall Materials		
Code	Description	Points
1	CEMENT CLAPBOARDS	36.00
A	MINIMUM	18.00
В	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
Н	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
О	ASPHALT	30.00
P	BRK VENEER	37.00
Q	BR ON MASONRY	40.00
R	STN ON MASONRY	42.00
S	VINYL SIDING	35.00
T	ALUM SIDING	35.00
U	PREFIN METAL	38.00
V	GLASS/THERMO	40.00
W	DECORATIVE BLOCIK	36.00
Y	MASONITE	28.00

Building Interior Wall Materials		
Code	Description	Points
A	MINIMUM	8.00
В	WALL BOARD	22.00
C	PLASTERED	27.00
D	DRYWALL	27.00
E	CUSTOM WOOD	30.00
F	PLYWOOD PANEL	27.00
G	AVE FOR USE	22.00
J	CONCRETE	8.00

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

	Building Roof Materials		
Code	Description	Points	
A	METAL/TIN	2.00	
В	ROLLED/COMPO	2.00	
C	ASPHALT	3.00	
D	TAR/GRAVEL	3.00	
F	ASBEST SHNGL	3.00	
G	CLAY/TILE	7.00	
Н	WD SHINGLE	5.00	
I	SLATE	6.00	
J	CORRUGATED COMP	3.00	
K	PREFAB METALS	6.00	
L	RUBBER MEMBRN	5.00	
S	STANDING SEAM	6.00	
T	HIGH QUALITY COMP	7.00	

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

Building Interior Floor Materials			
Code	Description	Points	
A	MIN PLYWD	5.00	
В	CNCRT ABV GR	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	
Н	CARPET	9.00	
I	PERGO/LAMINATE	9.00	

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

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

			Duna	ng Bearoom o	Bathroom Po	oints	
				Bedroo	ms		
		0	1	2	3	4	> 4
	0.0	0	2	3	4	5	6
	0.5	6	7	7	8	8	9
	1.0	9	10	10	11	11	12
	1.5	12	11	12	13	14	15
Bathrooms	2.0	13	12	13	14	15	16
Datin ooms	2.5	14	13	13	14	15	16
	3.0	15	14	14	15	16	17
	3.5	16	14	14	15	16	17
	4.0	17	14	15	16	17	18
	> 4.0	18	14	15	16	17	18

Standard Age Only Building Depreciation Schedule

Building Age Condition Classifications

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

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

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

Franconia
Residential Building Area Size Adjustment Factors
Median Effective Area = 2000sf Fixed Site Cost Adjustment = 25%

Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.
154	4.00	218	3.04	303	2.40	495	1.76	1,351	1.12
155	3.98	219	3.03	305	2.39	500	1.75	1,389	1.11
156	3.96	220	3.02	307	2.38	505	1.74	1,429	1.10
157	3.94	221	3.01	309	2.37	510	1.73	1,471	1.09
158	3.92	222	3.00	311	2.36	515	1.72	1,515	1.08
159	3.90	223	2.99	312	2.35	521	1.71	1,562	1.07
160	3.88	224	2.98	314	2.34	526	1.70	1,613	1.06
161	3.86	225	2.97	316	2.33	532	1.69	1,667	1.05
162	3.84	226	2.96	318	2.32	538	1.68	1,724	1.04
163	3.82	227	2.95	321	2.31	543	1.67	1,786	1.03
164	3.80	228	2.94	323	2.30	549	1.66	1,852	1.02
165	3.78	229	2.93	325	2.29	556	1.65	1,923	1.01
166	3.77	230	2.92	327	2.28	562	1.64	2,000	1.00
167	3.75	231	2.91	329	2.27	568	1.63	2,083	0.99
168	3.73	233	2.90	331	2.26	575	1.62	2,174	0.98
169	3.71	234	2.89	333	2.25	581	1.61	2,273	0.97
170	3.69	235	2.88	336	2.24	588	1.60	2,381	0.96
171	3.68	236	2.87	338	2.23	595	1.59	2,500	0.95
171	3.66	237	2.86	340	2.23	602	1.58	2,632	0.93
172	3.64	238	2.85	340	2.22	610	1.57	2,778	0.94
173	3.63	239	2.84	342	2.21	617	1.56	2,778	0.93
174	3.61	240	2.83	343	2.20	625	1.55	3,125	0.92
175	3.59	240	2.82	350	2.19	633	1.53	3,333	0.91
170	3.58	242	2.82	352	2.18	641	1.54	3,555	0.90
177	3.56	243	2.80	352 355	2.17	649	1.53	3,846	0.89
179	3.55	245	2.79	357	2.15	658	1.51	4,167	0.87
180	3.53	246	2.78	360	2.13	667	1.50	4,545	0.86
181	3.52	248	2.77	362	2.14	676	1.49	5,000	0.85
182	3.50	249	2.76	365	2.13	685	1.48	5,556	0.83
183	3.48	250	2.75	368	2.12	694	1.47	6,250	0.83
184	3.47	251	2.74	370	2.11	704	1.46	7,143	0.83
185	3.46	253	2.74	373	2.10	714	1.45	8,333	0.82
186	3.44	254	2.73	376	2.08	725	1.43	10,000	0.80
187	3.43	255	2.72	379	2.03	735	1.43	12,500	0.30
188	3.41	256	2.70	382	2.06	746	1.42	16,667	0.78
189	3.40	258	2.69	385	2.05	758	1.41	25,000	0.77
190	3.38	259	2.68	388	2.04	769	1.40	50,000	0.76
191	3.37	260	2.67	391	2.03	781	1.39	100,000	0.76
192	3.36	262	2.66	394	2.02	794	1.38	200,000	0.7525
193	3.34	263	2.65	397	2.01	806	1.37	300,000	0.7517
194	3.33	265	2.64	400	2.00	820	1.36	400,000	0.7517
195	3.32	266	2.63	403	1.99	833	1.35	500,000	0.7512
196	3.30	267	2.62	407	1.98	847	1.34	600,000	0.7508
197	3.29	269	2.61	410	1.97	862	1.33	700,000	0.7507
198	3.28	270	2.60	413	1.96	877	1.32	800,000	0.7506
199	3.26	272	2.59	417	1.95	893	1.31	900,000	0.7506
200	3.25	273	2.58	420	1.94	909	1.30	1,000,000	0.7505
201	3.24	275	2.57	424	1.93	926	1.29	1,000,000	0.7505
202	3.23	276	2.56	427	1.92	943	1.28	1	
203	3.21	278	2.55	431	1.91	962	1.27	1	
204	3.20	279	2.54	435	1.90	980	1.26	1	
205	3.19	281	2.53	439	1.89	1,000	1.25	1	
206	3.18	282	2.52	442	1.88	1,020	1.24	1	
207	3.17	284	2.51	446	1.87	1,042	1.23]	
208	3.15	286	2.50	450	1.86	1,064	1.22	1	
209	3.14	287	2.49	455	1.85	1,087	1.21	1	
210	3.13	289	2.48	459	1.84	1,111	1.20	1	
210	3.13	291	2.47	463	1.83	1,111	1.19	1	
211	3.12	292	2.46	467	1.82	1,163	1.19	1	
213	3.10	294	2.45	472	1.81	1,190	1.17	1	
213	3.10	296	2.44	476	1.80	1,190	1.16	1	
215	3.08	298	2.43	481	1.79	1,250	1.15	1	
216	3.07	299	2.43	485	1.78	1,282	1.13		
217	3.05	301	2.42	490	1.77	1,316	1.13	1	
417	5.05	501	Δ.Τ1	770	1.//	1,510	1.13	1	

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Franconia Commercial Building Area Size Adjustment Factors Median Effective Area = 3000sf Fixed Site Cost Adjustment = 25%

231 34,00 301 32,3 417 2.56 66-64 388 1.667 1.20	Г	Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.
232 3,98 304 3,22 419 2,54 670 1,87 1,195 1,19	H										_
233 3,97 304 3,22 419 2,54 676 1.86 1,744 1.18 234 3,96 305 3,21 421 2,53 682 1.85 1,786 1.16 235 3,94 306 3,20 424 2,52 688 1.84 1.829 1.16 236 3,93 307 3,19 426 2,51 694 1.83 1.875 1.16 237 3,92 309 3,18 429 2,50 701 1.82 1,923 1.14 238 3,90 310 3,17 431 2,49 708 1.81 1,974 1.18 239 3.89 311 3,16 434 2,48 714 1.80 2,027 1.12 240 3.88 313 3,15 436 2,47 721 1.79 2,083 1.12 241 3.86 314 3,14 439 2,46 728 1.78 2,143 1.10 243 3.84 316 3,12 444 2,45 735 1.77 2,206 1.01 243 3.84 316 3,12 444 2,44 743 1.76 2,273 1.08 244 3.81 319 311 3,10 442 2,42 738 1.76 2,273 1.08 245 3.81 319 311 3,09 455 2,40 773 1.72 2,586 1.01 246 3.80 321 3,09 455 2,40 773 1.72 2,586 1.01 248 3,78 323 3,07 457 2,39 781 1.71 2,679 1.03 249 3,76 325 3,06 460 2,38 789 1.70 2,288 1.01 250 3,75 326 3,05 463 2,37 798 1.69 2,885 1.01 251 3,74 328 3,04 466 2,36 8,06 1.68 3,000 1.05 252 3,73 329 3,03 469 2,35 815 1.67 3,125 0.09 253 3,76 332 3,01 475 2,34 831 6.6 3,409 0.97 253 3,76 332 3,01 475 2,34 832 1.66 3,409 0.97 252 3,73 329 3,03 469 2,35 815 1.67 3,125 0.09 253 3,76 332 3,01 475 2,34 832 1.66 3,409 0.97 254 3,70 332 3,01 475 2,34 832 1.66 3,409 0.97 254 3,70 332 3,01 475 2,34 882 1.66 3,409 0.97 252 3,73 3,93 3,00 469 2,35 815 1.67 3,125 0.09 254 3,70 333 3,00 478 2,24 483 1.64 4.167 0.93 255 3,66 338 2,97 487 2,29 872 1.61 4.167 0.93 256 3,68 335 2,99 481 2,39 822 1.66 3,68 3.00 0.95 252 3,73 3,60 362				302			2.50				
224 3,96 305 3,21 421 2,53 682 1.85 1,786 1.17					3.22						
235 3,94 306 3.20 424 2.52 688 1.84 1.829 1.16				305	3.21			682			
236 3.93 307 3.19 426 2.51 694 1.83 1.875 1.15											
237 3.92 309 3.18 429 2.50 701 1.82 1.1923 1.14					3.19			694			
238 3.90 310 3.17 431 2.49 708 1.81 1.974 1.13					3.18						
239 3.89 311 3.16 434 2.48 714 1.80 2.027 1.12					3.17						
240 3.88 313 3.15 436 2.47 721 1.79 2.083 1.11		239	3.89		3.16		2.48				
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299 3.26 410 2.58 652 1.90 1,596 1.22			3.28		2.60			1,531	1.24		
			3.27								
300 3.25 412 2.57 658 1.89 1,630 1.21											
	L	300	3.25	412	2.57	658	1.89	1,630	1.21	<u> </u>	

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Franconia
Industrial Building Area Size Adjustment Factors

Median Effective Area = 3000sf Fixed Site Cost Adjustment = 25%

				rea = 3000sf Fr					
Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.
231	4.00	301	3.24	414	2.56	664	1.88	1,667	1.20
232	3.98	302	3.23	417	2.55	670	1.87	1,705	1.19
233	3.97	304	3.22	419	2.54	676	1.86	1,744	1.18
234	3.96	305	3.21	421	2.53	682	1.85	1,786	1.17
235	3.94	306	3.20	424	2.52	688	1.84	1,829	1.16
236	3.93	307	3.19	426	2.51	694	1.83	1,875	1.15
237	3.92	309	3.18	429	2.50	701	1.82	1,923	1.14
238	3.90	310	3.17	431	2.49	708	1.81	1,974	1.13
239	3.89	311	3.16	434	2.48	714	1.80	2,027	1.12
240	3.88	313	3.15	436	2.47	721	1.79	2,083	1.11
241	3.86	314	3.14	439	2.46	728	1.78	2,143	1.10
242	3.85	315	3.13	441	2.45	735	1.77	2,206	1.09
243	3.84	316	3.12	444	2.44	743	1.76	2,273	1.08
244			3.11			750	1.75	2,344	
	3.83	318		446	2.43				1.07
245	3.81	319	3.10	449	2.42	758	1.74	2,419	1.06
246	3.80	321	3.09	452	2.41	765	1.73	2,500	1.05
247	3.79	322	3.08	455	2.40	773	1.72	2,586	1.04
248	3.78	323	3.07	457	2.39	781	1.71	2,679	1.03
249	3.76	325	3.06	460	2.38	789	1.70	2,778	1.02
250	3.75	326	3.05	463	2.37	798	1.69	2,885	1.01
251	3.74	328	3.04	466	2.36	806	1.68	3,000	1.00
252	3.73	329	3.03	469	2.35	815	1.67	3,125	0.99
253	3.72	330	3.02	472	2.34	824	1.66	3,261	0.98
254	3.70	332	3.01	475	2.33	833	1.65	3,409	0.97
255	3.69	333	3.00	478	2.32	843	1.64	3,571	0.96
256		335	2.99	478	2.32	852		- ,	0.96
	3.68						1.63	3,750	
257	3.67	336	2.98	484	2.30	862	1.62	3,947	0.94
258	3.66	338	2.97	487	2.29	872	1.61	4,167	0.93
259	3.65	339	2.96	490	2.28	882	1.60	4,412	0.92
260	3.64	341	2.95	493	2.27	893	1.59	4,687	0.91
261	3.62	342	2.94	497	2.26	904	1.58	5,000	0.90
262	3.61	344	2.93	500	2.25	915	1.57	5,357	0.89
263	3.60	346	2.92	503	2.24	926	1.56	5,769	0.88
264	3.59	347	2.91	507	2.23	937	1.55	6,250	0.87
265	3.58	349	2.90	510	2.22	949	1.54	6,818	0.86
266	3.57	350	2.89	514	2.21	962	1.53	7,500	0.85
267	3.56	352	2.88	517	2.20	974	1.52	8,333	0.84
268	3.55	354	2.87	521	2.19	987	1.51	9,375	0.83
269	3.54	355	2.86	524	2.18	1,000	1.50	10,714	0.82
270	3.53	357	2.85	528	2.17	1,014	1.49	12,500	0.81
271	3.52	359	2.84	532	2.16	1,027	1.48	15,000	0.80
272	3.51	361	2.83	536	2.15	1,042	1.47	18,750	0.79
273	3.50	362	2.82	540	2.14	1,056	1.46	25,000	0.78
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274	3.49	364	2.81	543	2.13	1,071	1.45	37,500	0.77
275	3.48	366	2.80	547	2.12	1,087	1.44	75,000	0.76
276	3.47	368	2.79	551	2.11	1,103	1.43	100,000	0.76
277	3.46	369	2.78	556	2.10	1,119	1.42	200,000	0.7538
278	3.45	371	2.77	560	2.09	1,136	1.41	300,000	0.7525
279	3.44	373	2.76	564	2.08	1,154	1.40	400,000	0.7519
280	3.43				2.03	1,172		500,000	
		375	2.75	568			1.39		0.7515
281	3.42	377	2.74	573	2.06	1,190	1.38	600,000	0.7512
282	3.41	379	2.73	577	2.05	1,210	1.37	700,000	0.7511
283	3.40	381	2.72	581	2.04	1,230	1.36	800,000	0.7509
284	3.39	383	2.71	586	2.03	1,250	1.35	900,000	0.7508
285	3.38	385	2.70	591	2.02	1,271	1.34	1,000,000	0.7508
								1,000,000	0.7300
286	3.37	387	2.69	595	2.01	1,293	1.33		
287	3.36	389	2.68	600	2.00	1,316	1.32		
288	3.35	391	2.67	605	1.99	1,339	1.31		
290	3.34	393	2.66	610	1.98	1,364	1.30		
291	3.33	395	2.65	615	1.97	1,389	1.29		
292	3.32	397	2.64	620	1.96	1,415	1.28		
293	3.31	399	2.63	625	1.95	1,442	1.27		
294	3.30	401	2.62	630	1.94	1,471	1.26		
295	3.29	403	2.61	636	1.93	1,500	1.25		
296	3.28	405	2.60	641	1.92	1,531	1.24		
298	3.27	408	2.59	647	1.91	1,563	1.23		
299	3.26	410	2.58	652	1.90	1,596	1.22		
300	3.25	412	2.57	658	1.89	1,630	1.21]	

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Franconia
Manufactured Building Area Size Adjustment Factors
Median Effective Area = 800sf Fixed Site Cost Adjustment = 25%

Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.
62	4.00	111	2.55	163	1.98	270	1.49	800	1.00
63	3.94	112	2.54	164	1.97	274	1.48	833	0.99
64	3.89	113	2.52	165	1.96	278	1.47	870	0.98
65	3.85	114	2.51	167	1.95	282	1.46	909	0.97
66	3.80	115	2.49	168	1.94	286	1.45	952	0.96
67	3.75	116	2.48	169	1.93	290	1.44	1,000	0.95
68	3.71	117	2.46	171	1.92	294	1.43	1,053	0.94
69	3.66	118	2.45	172	1.91	299	1.42	1,111	0.93
70	3.62	119	2.43	174	1.90	303	1.41	1,176	0.92
71	3.58	120	2.42	175	1.89	308	1.40	1,250	0.91
72	3.54	121	2.40	177	1.88	313	1.39	1,333	0.90
73	3.50	122	2.39	179	1.87	317	1.38	1,429	0.89
74	3.47	123	2.38	180	1.86	323	1.37	1,538	0.88
75	3.43	124	2.36	182	1.85	328	1.36	1,667	0.87
76	3.39	125	2.35	183	1.84	333	1.35	1,818	0.86
77	3.36	126	2.34	185	1.83	339	1.34	2,000	0.85
78	3.33	127	2.33	187	1.82	345	1.33	2,222	0.84
79	3.29	128	2.31	189	1.81	351	1.32	2,500	0.83
80	3.26	129	2.30	190	1.80	357	1.31	2,857	0.82
81	3.23	130	2.29	192	1.79	364	1.30	3,333	0.81
82	3.20	131	2.28	194	1.78	370	1.29	4,000	0.80
83	3.17	132	2.27	196	1.77	377	1.28	5,000	0.79
84	3.14	133	2.25	198	1.76	385	1.27	6,667	0.78
85	3.11	134	2.24	200	1.75	392	1.26	10,000	0.77
86	3.08	135	2.23	202	1.74	400	1.25	20,000	0.76
87	3.06	136	2.22	204	1.73	408	1.24	100,000	0.75
88	3.03	137	2.21	206	1.72	417	1.23	200,000	0.7510
89	3.00	138	2.20	208	1.71	426	1.22	300,000	0.7507
90	2.98	139	2.19	211	1.70	435	1.21	400,000	0.7505
91	2.95	140	2.18	213	1.69	444	1.20	500,000	0.7504
92	2.93	141	2.17	215	1.68	455	1.19	600,000	0.7503
93	2.91	142	2.16	217	1.67	465	1.18	700,000	0.7503
94	2.88	143	2.15	220	1.66	476	1.17	800,000	0.7502
95	2.86	144	2.14	222	1.65	488	1.16	900,000	0.7502
96	2.84	145	2.13	225	1.64	500	1.15	1,000,000	0.7502
97	2.82	146	2.12	227	1.63	513	1.14		
98	2.80	147	2.11	230	1.62	526	1.13		
99	2.78	148	2.10	233	1.61	541	1.12		
100	2.76	149	2.09	235	1.60	556	1.11		
101	2.74	150	2.08	238	1.59	571	1.10		
102	2.72	152	2.07	241	1.58	588	1.09		
103	2.70	153	2.06	244	1.57	606	1.08		
104	2.68	154	2.05	247	1.56	625	1.07		
105	2.66	155	2.04	250	1.55	645	1.06		
106	2.64	156	2.03	253	1.54	667	1.05		
107	2.62	157	2.02	256	1.53	690	1.04		
108	2.61	159	2.01	260	1.52	714	1.03		
109	2.59	160	2.00	263	1.51	741	1.02		
110	2.57	161	1.99	267	1.50	769	1.01		

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Code	Description
00	INVESTIG IN PROGRESS
11	NOT ASSESSD SEPARATE
12	SUBDIVIDED POST SALE
13 14	IMPROVED POST SALE 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 MPC CAN SELL SEPRELY
21 22	MPC-CAN SELL SEPRTLY INDETERMINATE PRICE
23	NO STAMP PER DEED
24	ABUTTER SALE
25	INSUFCNT MKT EXPOSUR
26	MINERAL RIGHTS ONLY
27	LESS THAN 100% INT
28	LIFE EST/DEFER 1YR+
29 30	PLOTAGE/ASMBL IMPACT 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 39	FAMILY/RELAT GRNTR/E 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 49	COURT/SHERIFF SALE DEED INLIEU FORECLSR
50	TAX SALE
51	FORECLOSURE
52	OTHER FORCED SALE
54	DEED TO QUIET TITLE
55	UNSPECFIED DEED CONV
56 57	OTHER DOUBTFUL TITLE
57 58	LARGE VALUE IN TRADE INSTALLMENT SALE
59	UNFINISH COMMON PROP
60	UNIDENT IN ASSR RECS
66	COMPLEX COMMRCL SALE
67	UNK PERSONAL PROPRTY
69	LEASE W/ UNK TERMS
70 77	BUYR/SELR COST SHIFT
77 80	ASSMNT ENCUMBRANCES 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 98	RSA 79-B CONSRV ESMT SALE RELATD ASMT CHG
99	UNCLASSFYD EXCLUSION

SECTION 10

WATERFRONT, VIEW & BUILDING GRADE INFORMATION

- A. WATERFRONT
- **B. VIEW REPORT**
- C. BUILDING GRADE REPORT

FOLLOWED BY PICTURE CATALOG

A. WATERFRONT

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

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

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

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

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

For the time period of October 1, 2014 through June 1, 2016, two parcels sold that had frontage on different water bodies throughout town. The two water bodies were the Ham and Gale Rivers. A base waterfront value of \$120,000 was utilized and condition factors for each water body was determined based on the sales. During the field review process, each waterfront was adjusted for any site specific conditions that may have been present.

Ham Branch 20 Gale River 20

Franconia Waterfront Report

Sorted By Waterfront Value



Map Lot Sub: 000014 000010 000000 Location: 485 MAIN STREET Owner: PAYETTE, PHILIP A.

Waterfront Value: \$ 5,100

Condition: 5

Notes: GALE RVR/ACC/SHAPE



Map Lot Sub: 000001 000002 000000 **Location:** 1217 COAL HILL ROAD

Owner: CORNELL FAMILY PROPERTIES

Waterfront Value: \$ 10,200

Condition: 10

Notes: WF/GALE RVR/UND



Map Lot Sub: 000002 000004 000000

Location: 1094 FOREST HILL ROAD
Owner: CROCKER REALTY TRUST

Waterfront Value: \$ 10,200

Condition: 10

Notes: WF/GALE RVR/UND

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Franconia Waterfront Report



Map Lot Sub: 000007 000001 000001
Location: 790 FOREST HILL ROAD
Owner: PRESBY, TREVOR B.

Waterfront Value: \$ 10,200

Condition: 10

Notes: WF/GALE RVR/UND



Map Lot Sub: 000008 000004 000000 Location: 278 EATON ROAD

Owner: SKI CLUB HOCHEBIRGE

Waterfront Value: \$ 10,200

Condition: 10

Notes: WF/GALE RVR/DTW



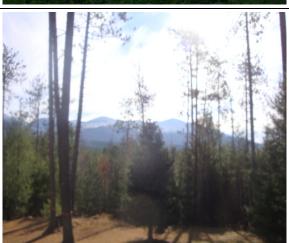
Map Lot Sub: 000023 000009 000000 **Location:** 217 RIDGE ROAD

Owner: SANDROFF, PATIENCE FERRIS

Waterfront Value: \$ 10,200

Condition: 10

Notes: WF/HAM BRNCH/UND



Map Lot Sub: 000030 000004 000002 Location: 1722 EASTON ROAD Owner: BERKE, BRUCE A.

Waterfront Value: \$ 10,200

Condition: 10

Notes: WF/HAM BRNCH/DTW



 Map Lot Sub:
 000030 000004 000003

 Location:
 1680 EASTON ROAD

 Owner:
 GUNN, CHARLES P.

Waterfront Value: \$ 11,400

Condition: 10

Notes: WF/HAM BRNCH/DTW



Map Lot Sub: 000024 000001 000000 Location: EASTON ROAD Owner: CURLETT, MICHAEL

Waterfront Value: \$ 12,000

Condition: 10

Notes: HAM BRANCH XS WF



Map Lot Sub: 000031 000001 000000 Location: 300 DELAGE ROAD Owner: COLE, VICTORIA

Waterfront Value: \$ 12,000

Condition: 10

Notes: HAM BRANCH/DTW WF



Map Lot Sub: 000033 000001 000000 Location: 1900 EASTON ROAD Owner: PALMER, WALTER A.

Waterfront Value: \$ 12,000

Condition: 10

Notes: WF/HAM BRNCH/DTW



Map Lot Sub: 000033 000002 000000 **Location:** EASTON ROAD

Owner: SHERBURN JR., ROBERT

Waterfront Value: \$ 12,000

Condition: 10

Notes: WF/CPPR MINE/UND



 Map Lot Sub:
 000033 000003 000000

 Location:
 2190 EASTON ROAD

 Owner:
 MCKENZIE, JOEL C.

Waterfront Value: \$ 12,000

Condition: 10

Notes: WF/HAM BRNCH/UND



Map Lot Sub: 000007 000001 000000 **Location:** 782 FOREST HILL ROAD

Owner: PRESBY, THADDEUS D

Waterfront Value: \$ 12,600

Condition: 15

Notes: GALE RIVER XS/DST



Map Lot Sub: 000014 000153 000001

Location: 290 IRON FOUNDRY ROAD
Owner: STANTON, MIRIAM A.

Owner: STAINTON, WIRMANI

Waterfront Value: \$ 12,600

Condition: 15

Notes: HAM BRNCH/DTW WF

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Map Lot Sub: 000014 000153 000004
Location: 362 IRON FOUNDRY ROAD
Owner: BLODGETT ETAL, JEFFREY W.

Waterfront Value: \$ 12,600

Condition: 15

Notes: GALE RVR/DTW WF



Map Lot Sub: 000008 000007 000000
Location: 377 PLANTATION ROAD
Owner: HEISKELL, ANDREW

Waterfront Value: \$ 16,800

Condition: 20

Notes: GALE RIVER XS/CU W



Map Lot Sub: 000007 000002 000000 Location: 484 FOREST HILL ROAD Owner: PALMER, THOMAS A

Waterfront Value: \$ 17,100

Condition: 15

Notes: GALE RVR/XS/DST/CU



Map Lot Sub: 000013 000030 000000 **Location:** 31 PLANTATION ROAD

Owner: ANDREWS, ELIZABETH HARRISON

Waterfront Value: \$ 18,000

Condition: 15

Notes: WF GALE RIVER/RD



Map Lot Sub: 000014 000150 000000

Location: 270 IRON FOUNDRY ROAD

Owner: GAUDETTE, RICHARD P.

Waterfront Value: \$ 18,000

Condition: 15

Notes: HAM BRNCH/DTW WF



Map Lot Sub: 000008 000002 000000 **Location:** 375 PLANTATION ROAD

Owner: BUDDENHAGEN REV TR, JENNIFER S

Waterfront Value: \$ 20,400

Condition: 20

Notes: GALE RIVER XS/CU W



Map Lot Sub: 000014 000013 000000
Location: ACADEMY STREET
Owner: FRANCONIA, TOWN OF

Waterfront Value: \$ 20,400

Condition: 20

Notes: GALE RIVER WF



Map Lot Sub: 000014 000051 000000 Location: 214 CHURCH STREET Owner: WOLF, LUCILLE

Waterfront Value: \$ 20,400

Condition: 20

Notes: WF/HAM BRNCH



Map Lot Sub: 000014 000072 000000 Location: 42 CHURCH STREET Owner: BERLACK, HARRIS S.

Waterfront Value: \$ 20,400

Condition: 20

Notes: WF/GALE RVR



Map Lot Sub: 000025 000009 000001 Location: 1300 EASTON ROAD Owner: MORRIS, WILLIAM A.

Waterfront Value: \$ 20,400

Condition: 20

Notes: HAM BRANCH WF



Map Lot Sub: 000013 000049 000000

Location: 35 DOW AVENUE

Owner: TRAV & TUCK LLC

Waterfront Value: \$ 21,600

Condition: 20

Notes: GALE RIVER WF

 Most Recent Sale:
 09/17/15
 4152/0240
 Q I
 \$130,000

 Current Assessment:
 \$132,300

 Map Lot Sub:
 000015 000003 000000

 Location:
 71 RIDGE ROAD

 Owner:
 BREWER, EDWARD S.

Waterfront Value: \$ 21,600



Condition: 20

Notes: WF/HAM BRNCH



Map Lot Sub: 000001 000001 000000 **Location:** 845 COAL HILL ROAD

Owner: OTOROWSKI FAMILY 1996 REV TRST

Waterfront Value: \$ 24,000

Condition: 20

Notes: GALE RIVER WF



Map Lot Sub: 000014 000059 000000 **Location:** 65 GARFIELD CLOSE

Owner: KELLEY TRUST 1997, RUTH C

Waterfront Value: \$ 24,000

Condition: 20

Notes: WF/HAM BRNCH



Map Lot Sub: 000014 000060 000000 Location: 75 GARFIELD CLOSE Owner: HANLEY, GEORGE A.

Waterfront Value: \$ 24,000

Condition: 20

Notes: WF/HAM BRNCH



Map Lot Sub: 000014 000061 000000 Location: 81 GARFIELD CLOSE Owner: MALLICK, STEPHANIE A.

Waterfront Value: \$ 24,000

Condition: 20

Notes: WF/HAM BRNCH



Map Lot Sub: 000015 000041 000000 **Location:** 36 HOFFMAN'S DRIVE

Owner: HOFFMAN IRREVOC. TRUST, JILL T

Waterfront Value: \$ 24,000

Condition: 20

Notes: HAM BRNCH/WF



Map Lot Sub: 000025 000008 000002 **Location:** 1333 EASTON ROAD

Owner: PATTON REVOC TRST, CHRISTOPHER

Waterfront Value: \$ 24,000

Condition: 20

Notes: HAM BRANCH XS/DTW



Map Lot Sub: 000025 000009 000000 Location: 1172 EASTON ROAD Owner: MORRIS, RICHARD G

Waterfront Value: \$ 24,000

Condition: 20

Notes: WF/HAM BRNCH/DTW/X



Map Lot Sub: 000025 000009 000002 **Location:** 1302 EASTON ROAD

Owner: MORRIS, RICHARD G.

Waterfront Value: \$ 24,000

Condition: 20

Notes: HAM BRANCH WF



Map Lot Sub: 000030 000015 000000 Location: 216 DELAGE ROAD

Owner: MOORE TRUST AGREEMENT, RICHAR

Waterfront Value: \$ 24,000

Condition: 20

Notes: HAM BRANCH WF



Map Lot Sub: 000034 000005 000000 Location: 1993 EASTON ROAD Owner: SHAPIRO, ANDREW I

Waterfront Value: \$ 24,000

Condition: 20 Notes: WF

 Most Recent Sale:
 10/21/15
 4165/0948
 Q I
 \$388,000

 Current Assessment:
 \$318,700

Map Lot Sub: 000024 000005 000000 Location: 71 LAFAYETTE ROAD Owner: NOYES, BRADLEY P.

Waterfront Value: \$ 30,000



Condition: 25

Notes: WF/HAM BRNCH/XS

B. VIEWS

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

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

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

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

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

With the Town of Franconia in the heart of the White Mountains, views are plentiful from most areas of town. They range from up close hills, streams, pastures to varying degrees of mountains, ranges, ski slopes and distant views of the Presidential Range. The most prominent view is of Franconia Notch, Cannon Mountain and the newly revitalized Mittersill Ski area. Of the 46 qualified sales in the sales analysis 27 had at least some degree of a view. This allowed us to determine the higher end views with the more sought after subject matter down to the lesser views of hills and streams. Subject categories were developed which better defined the different levels of views from both ends of the value spectrum. For a list of subjects and corresponding factors used in the town, see view information outlined in Section 9. C. During the field review process, the view at each property was graded accordingly.

Franconia View Report

Sorted By View Value



Map Lot Sub: 000025 000009 000000 Location: 1172 EASTON ROAD Owner: MORRIS, RICHARD G

View Value: \$ 0

Subject: FRAN NOTCH & SKI MTS

Width: WIDE Depth: TOP 75

Distance: CLOSE/NEAR

Condition: 0

Notes: COMM PROP



Map Lot Sub: 000033 000001 000000 Location: 1900 EASTON ROAD Owner: PALMER, WALTER A.

View Value: \$ 0

Subject: FRAN NOTCH & SKI MTS

Width: PANORAMIC

Depth: TOP 75

Distance: CLOSE/NEAR

Condition: 0

Notes: COMM PROP



Map Lot Sub: 000034 000006 000000 Location: 2059 EASTON ROAD Owner: SHERBURN JR., ROBERT

View Value: \$ 0

Subject: MOUNTAINS

Width: AVERAGE
Depth: TOP 50
Distance: DISTANT

 $\textbf{Condition:} \quad 0$

Notes: COMM PROP



Map Lot Sub: 000034 000009 000001 Location: 2165 EASTON ROAD Owner: THOMPSON, SUSAN M.

View Value: \$ 0

Subject: FRAN NOTCH & SKI MTS

Width: AVERAGE
Depth: TOP 25
Distance: CLOSE/NEAR

Condition: ()

Notes: COMM PROP



Map Lot Sub: 000026 000006 000000 **Location:** 636 WELLS ROAD

Owner: HAYES, BRION G. View Value: \$ 3,300

Subject: MOUNTAINS
Width: TUNNEL
Depth: TOP 25

Distance: CLOSE/NEAR

Condition: 50

Notes: SSNL OBST



Map Lot Sub: 000028 000038 000000 **Location:** 27 DEER PASS ROAD

Owner: GRACE 2003 FAMILY TRUST

View Value: \$ 3,300

Subject: MOUNTAINS
Width: TUNNEL
Depth: TOP 25

Distance: EXTREME DISTANT

Condition: 50

Notes: VU/PL OBST



Map Lot Sub: 000028 000011 000000 **Location:** 93 ALPEN HILL ROAD

Owner: LOSCUTOFF, JAMES M

View Value: \$ 4,400

Subject: MOUNTAINS
Width: TUNNEL
Depth: TOP 25

Distance: DISTANT **Condition:** 75

Notes: PLS OBST



Map Lot Sub: 000005 000042 000000 **Location:** 188 WALLACE HILL ROAD

Owner: COSTA, ANGELO

View Value: \$ 5,500

Subject: CANNON MT
Width: TUNNEL
Depth: TOP 25
Distance: CLOSE/NEAR

Condition: 50

Notes: SSNL OBST



Map Lot Sub: 000014 000153 000007

Location: 417 IRON FOUNDRY ROAD

Owner: ODELL, ROGER E.

View Value: \$ 5,500

Subject: MOUNTAINS
Width: TUNNEL
Depth: TOP 25

Distance: CLOSE/NEAR

Condition: 100

Notes:



Map Lot Sub: 000015 000021 000000 **Location:** 15 TOWN EDGE LANE

Owner: SHEA, STEVENS L.

View Value: \$ 5,500

Subject: MOUNTAINS
Width: TUNNEL
Depth: TOP 25

Distance: CLOSE/NEAR

Condition: 100
Notes:



Map Lot Sub: 000018 000002 000000

Location: 272 MAGOWAN HILL ROAD

Owner: HOWE, DAVID

View Value: \$ 5,500

Subject: FRAN NOTCH & SKI MTS

Width: TUNNEL **Depth:** TOP 25

Distance: CLOSE/NEAR

Condition: 50
Notes: SSNL

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Map Lot Sub: 000020 000002 000004 **Location:** 89 POWDER HILL DRIVE

Owner: WILHELMSEN REV TRUST, KAREN H

View Value: \$ 5,500

Subject: MOUNTAINS
Width: TUNNEL
Depth: TOP 25
Distance: DISTANT

Condition: 90

Notes: VU/SSNL OBST



Map Lot Sub: 000020 000002 000013 Location: 1982 PROFILE ROAD Owner: SAMPO, VINCENT E

View Value: \$ 5,500

Subject: MOUNTAINS
Width: NARROW
Depth: TOP 25
Distance: DISTANT

Condition: 50

Notes: SSNL OBST



Map Lot Sub: 000022 000004 0001.1

Location: MCKENZIE WOODS ROAD

Owner: TTW, LLC

View Value: \$ 5,500 CU

Subject: CANNON MT
Width: TUNNEL
Depth: TOP 50
Distance: CLOSE/NEAR

Condition: 25
Notes: UND



Map Lot Sub: 000031 000009 000000 **Location:** 263 KINSMAN ROAD

Owner: MORSE, ROBERT

View Value: \$ 5,500

Subject: FRAN NOTCH & SKI MTS

Width: TUNNEL Depth: TOP 25

Distance: CLOSE/NEAR

Condition: 50



Map Lot Sub: 000005 000031 000000 Location: 150 FOREST ROAD Owner: TAKSAR FAMILY TRUST

View Value: \$ 6,600

Subject: MOUNTAINS Width: AVERAGE Depth: TOP 25 **Distance:** CLOSE/NEAR

Condition: 50

Notes: SSNL OBST



Map Lot Sub: 000014 000153 000005

Location: 384 IRON FOUNDRY ROAD

Owner: ANDERSON FAMILY REVOC TRUST

View Value: \$ 6,600

Subject: MOUNTAINS Width: TUNNEL Depth: TOP 25 Distance: DISTANT Condition: 100

Notes:



Map Lot Sub: 000016 000001 000018

Location: 71 MEADOW CREST DRIVE

Owner: CHILDS, DALE R.

View Value: \$ 6,600

Subject: MOUNTAINS Width: TUNNEL Depth: TOP 25 **Distance: DISTANT** Condition: 100

Notes:



Map Lot Sub: 000030 000001 000000

Location: 1549 EASTON ROAD

Owner: O'LEARY, EDWARD PATRICK

View Value: \$ 6,600

Subject: MOUNTAINS Width: NARROW Depth: TOP 25

Distance: CLOSE/NEAR

Condition: 75



Map Lot Sub: 000030 000006 000000 Location: 1532 EASTON ROAD Owner: COOK, WENDY R.

View Value: \$ 6,600

Subject: MOUNTAINS
Width: NARROW
Depth: TOP 25

Distance: CLOSE/NEAR

Condition: 75
Notes: SSNL



Map Lot Sub: 000016 000037 000003

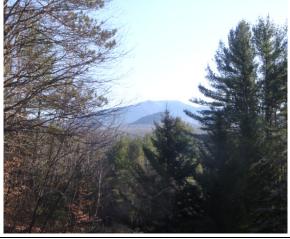
Location: 81 COVENTRY RIDGE ROAD

Owner: KRANTZ REV TRUST 1990, ANNE D.

View Value: \$ 7,700
Subject: HILLS
Width: NARROW
Depth: TOP 50
Distance: CLOSE/NEAR

Condition: 100

Notes:



Map Lot Sub: 000026 000012 000000 **Location:** 558 WELLS ROAD

Owner: LOVETT, ELEANOR R.

View Value: \$ 7,700

Subject: CANNON MT Width: TUNNEL Depth: TOP 25

Distance: CLOSE/NEAR

Condition: 75

Notes: SSNL OBST



Map Lot Sub: 000003 000005 000000

Location: 602 WALLACE HILL ROAD

Owner: SOUCY, ROBERT

View Value: \$ 8,800

Subject: MOUNTAINS
Width: NARROW
Depth: TOP 25

Distance: CLOSE/NEAR

Condition: 100



Map Lot Sub: 000005 000019 000000 **Location:** 438 WALLACE HILL ROAD

Owner: LEMEK, BETH

View Value: \$ 8,800

Subject: MOUNTAINS
Width: NARROW
Depth: TOP 25

Distance: CLOSE/NEAR

Condition: 100

Notes:

 Most Recent Sale:
 03/10/16
 4171/0243
 Q I
 \$241,000

 Current Assessment:
 \$286,700

Map Lot Sub: 000015 000015 000000 **Location:** 49 BICKFORD HILL ROAD

Owner: TIFFANY, JOAN T.

View Value: \$ 8,800

Subject: CANNON MT Width: NARROW Depth: TOP 25

Distance: CLOSE/NEAR

Condition: 50

Notes: SSNL OBST



Map Lot Sub: 000016 000001 000004

Location: 135 BALANCING ROCK ROAD

Owner: BECKER. BRUCE

View Value: \$ 8,800

Subject: CANNON MT
Width: NARROW
Depth: TOP 25

Distance: CLOSE/NEAR

Condition: 50

Notes: SSNL OBST



Map Lot Sub: 000020 000002 000024

Location: CHAMPION'S WAY

Owner: ZIEBELL REV TRUST 1998, LISA A

View Value: \$ 8,800

Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 50

Distance: EXTREME DISTANT

Condition: 25
Notes: UND

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 Map Lot Sub:
 000025 000002 000004

 Location:
 862 WELLS ROAD

 Owner:
 JESSEN, MOGENS S.

View Value: \$ 8,800

Subject: MOUNTAINS
Width: NARROW
Depth: TOP 25
Distance: CLOSE/NEAR

Condition: 100

Notes:



Map Lot Sub: 000034 000009 000000

Location: 2203 EASTON ROAD

Owner: MCKENZIE JOEL C

Owner: MCKENZIE, JOEL C.

View Value: \$ 8,800
Subject: HILLS
Width: AVERAGE
Depth: TOP 50
Distance: CLOSE/NEAR

Condition: 75

Notes: PL OBST



Map Lot Sub: 000005 000044 000000

Location: 166 WALLACE HILL ROAD

Owner: ALDEN, JAMES H

View Value: \$ 9,900

Subject: CANNON MT
Width: TUNNEL
Depth: TOP 25

Distance: CLOSE/NEAR

Condition: 100
Notes:



Map Lot Sub: 000011 000005 000000

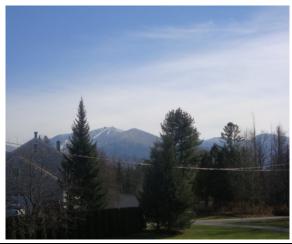
Location: 327 MAGOWAN HILL ROAD

Owner: CROSBY ET AL, GEORGE DE FOREST

View Value: \$ 9,900

Subject: CANNON MT
Width: NARROW
Depth: TOP 25
Distance: DISTANT

Condition: 50



Map Lot Sub: 000014 000059 000000 **Location:** 65 GARFIELD CLOSE

Owner: KELLEY TRUST 1997, RUTH C

View Value: \$ 9,900

Subject: CANNON MT
Width: NARROW
Depth: TOP 25
Distance: DISTANT

Condition: 50

Notes: PL/SSNL OBST



Map Lot Sub: 000014 000061 000000
Location: 81 GARFIELD CLOSE
Owner: MALLICK, STEPHANIE A.

View Value: \$ 9,900

Subject: CANNON MT
Width: TUNNEL
Depth: TOP 25

Distance: CLOSE/NEAR

Condition: 100

Notes:



Map Lot Sub: 000015 000028 000000

Location: 222 BICKFORD HILL ROAD

Owner: SUYDAM REVOC TRUST, MARILYN N.

View Value: \$ 9,900

Subject: CANNON MT
Width: TUNNEL
Depth: TOP 25

Distance: CLOSE/NEAR

Condition: 100
Notes:



Map Lot Sub: 000016 000032 000000

Location: 98 FRANCONIA MTNS ROAD

Owner: BELZ, CARL I.

View Value: \$ 9,900

Subject: CANNON MTWidth: TUNNELDepth: TOP 25

Distance: CLOSE/NEAR

Condition: 100



Map Lot Sub: 000018 000009 000000 Location: 1275 PROFILE ROAD Owner: ADLER, MICHEL F

View Value: \$ 9,900

Subject: CANNON MT Width: TUNNEL Depth: TOP 25

Distance: CLOSE/NEAR

Condition: 100

Notes:



Map Lot Sub: 000018 000012 000000 Location: 1421 PROFILE ROAD

Owner: SYMMES FAMILY TRUST, DAVID

View Value: \$ 9,900

Subject: CANNON MT Width: TUNNEL Depth: TOP 25

Distance: CLOSE/NEAR

Condition: 100

Notes:



Map Lot Sub: 000020 000002 000005

Location: 123 POWDER HILL DRIVE

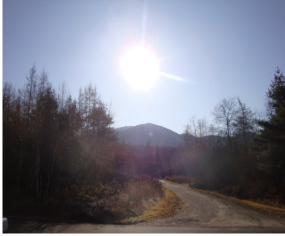
Owner: MELLIN, DOUG R.

View Value: \$ 9,900

Subject: CANNON MT Width: TUNNEL Depth: TOP 25

Distance: CLOSE/NEAR

Condition: 100 **Notes:**



Map Lot Sub: 000021 000017 000000

Location: 348 WELLS ROAD

Owner: MCLEOD, RICHARD

View Value: \$ 9,900

Subject: CANNON MT Width: TUNNEL Depth: TOP 25

Distance: CLOSE/NEAR

Condition: 100



Map Lot Sub: 000022 0011.1 000005

Location: 334 FRANCONIA MTNS ROAD

Owner: CROKE, JONATHAN P.

View Value: \$ 9,900

Subject: MOUNTAINSWidth: AVERAGEDepth: TOP 25

Distance: CLOSE/NEAR

Condition: 75
Notes: SSNL



Map Lot Sub: 000024 000062 000000 Location: 110 ROCKWOOD ROAD

Owner: GIFFORD REALTY TRUST, DONNA

View Value: \$ 9,900

Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 75

Distance: CLOSE/NEAR

Condition: 25
Notes: UND



Map Lot Sub: 000026 000019 000001 Location: 705 WELLS ROAD Owner: BULL, NATHANIEL E.

View Value: \$ 9,900

Subject: CANNON MT
Width: TUNNEL
Depth: TOP 25
Distance: CLOSE/NEAR

Condition: 100

Notes:



Map Lot Sub: 000028 000157 000000 **Location:** 33 RIDGECUT ROAD

Owner: BOSSELMAN, STEPHEN H.

View Value: \$ 9,900

Subject: MOUNTAINS
Width: TUNNEL
Depth: TOP 50
Distance: DISTANT

Condition: 75



Map Lot Sub: 000030 000002 000012 Location: EASTON ROAD Owner: DESHLER JR., H.G.

View Value: \$ 9,900

Subject: CANNON MT
Width: TUNNEL
Depth: TOP 25
Distance: CLOSE/NEAR

Condition: 100

Notes:



Map Lot Sub: 000004 000011 000014 Location: NATURE DRIVE Owner: HEINRICH, BRUCE

View Value: \$ 11,000

Subject: FRAN NOTCH & SKI MTS

Width: NARROW
Depth: TOP 50
Distance: DISTANT
Condition: 25

Notes: UND



Map Lot Sub: 000024 000025 000000 Location: 228 TIMBER LANE Owner: BAYNES, ROBIN K.

View Value: \$ 11,000
Subject: MOUNTAINS
Width: TUNNEL
Depth: TOP 50
Distance: CLOSE/NEAR

Condition: 100
Notes:



Map Lot Sub: 000028 000074 000000 **Location:** 26 WOODCHUCK TRAIL

Owner: GILLIS, FRANCIS XAVIER

View Value: \$ 11,000 Subject: MOUNTAINS Width: AVERAGE Depth: TOP 25

Distance: DISTANT

Condition: 75



Map Lot Sub: 000034 000004 000001

Location: 1869 EASTON ROAD

Owner: PALMER THOMAS

Owner: PALMER, THOMAS

View Value: \$ 11,000
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 75
Distance: DISTANT

Condition: 25
Notes: UND

 Date
 Book/Page
 Type
 Price

 Most Recent Sale:
 10/13/15
 4164/103
 Q I
 \$257,540

Current Assessment:

\$270,400

Map Lot Sub: 000005 000014 000000 Location: 433 WALLACE HILL ROAD Owner: DANFORTH III, MURRAY S.

View Value: \$ 12,100
Subject: CANNON MT
Width: TUNNEL
Depth: TOP 25
Distance: DISTANT

Condition: 100
Notes:



Map Lot Sub: 000022 0011.1 000002

Location: 222 FRANCONIA MTNS ROAD

Owner: PECK, JOHN K

View Value: \$ 12,100
Subject: HILLS
Width: AVERAGE
Depth: TOP 50
Distance: CLOSE/NEAR

Condition: 100
Notes:



Map Lot Sub: 000024 000051 000001

Location: 424 LAFAYETTE ROAD

Owner: DEXTER, LEWIS

View Value: \$ 12,100

Subject: FRAN NOTCH & SKI MTS

Width: TUNNEL Depth: TOP 25

Distance: CLOSE/NEAR

Condition: 100



Map Lot Sub: 000005 000017 000000 Location: 574 WALLACE HILL ROAD

Owner: SMALL, RONALD

View Value: \$ 13,200

Subject: MOUNTAINS Width: AVERAGE Depth: TOP 50

Distance: CLOSE/NEAR

Condition: 50 Notes: SSNL



Map Lot Sub: 000008 000001 000018 Location: 71 FOXGLOVE LANE Owner: MULLINS, ERIC R.

View Value: \$ 13,200

Subject: MOUNTAINS Width: AVERAGE Depth: TOP 25

Distance: CLOSE/NEAR

Condition: 100

Notes:

Date Book/Page Type **Price** Most Recent Sale: 06/26/14 4065/0400 \$369,540 QΙ **Current Assessment:** \$451,600

Map Lot Sub: 000021 000015 000000 Location: 442 WELLS ROAD Owner: WALKER, DAVID E

View Value: \$ 13,200 Subject: CANNON MT Width: NARROW Depth: TOP 25

Distance: CLOSE/NEAR

Condition: 80

Notes: OWNER CONTROL



Map Lot Sub: 000022 000004 000005

Location: MCKENZIE WOODS ROAD

Owner: VOLPE, GERALD M.

View Value: \$ 13,200 CU

Subject: MOUNTAINS Width: AVERAGE Depth: TOP 25

Distance: CLOSE/NEAR

Condition: 100 **Notes:**

> Date Book/Page

Type

Price \$84,000

Most Recent Sale: 12/28/15 4179/0886 Q V **Current Assessment:** \$79,600

Franconia View Report



Map Lot Sub: 000014 000136 000000 Location: 81 LAFAYETTE DRIVE Owner: PAYETTE, PHILIP A.

View Value: \$ 14,300 Subject: CANNON MT Width: NARROW Depth: TOP 25

Distance: DISTANT **Condition:** 75

Notes: PL OBST



Map Lot Sub: 000024 000052 000000 **Location:** 224 LAFAYETTE ROAD

Owner: WINTHROP CHILDREN'S, FREDERIC

View Value: \$ 14,300

Subject: FRAN NOTCH & SKI MTS

Width: NARROW Depth: TOP 25

Distance: CLOSE/NEAR

Condition: 75
Notes: SSNL



Map Lot Sub: 000008 000001 000027 Location: 86 FOXGLOVE LANE Owner: FOXGLOVE LANE TRUST

View Value: \$ 15,400
Subject: HILLS
Width: NARROW
Depth: FULL 100%
Distance: CLOSE/NEAR

Condition: 100
Notes:



Map Lot Sub: 000013 000020 000000 **Location:** 295 LAFAYETTE DRIVE

Owner: MACAULAY, ESTATE OF AUSTIN

View Value: \$15,400
Subject: CANNON MT
Width: NARROW
Depth: TOP 25

Distance: CLOSE/NEAR

Condition: 90

Notes: HWY OBST



Map Lot Sub: 000013 000024 000000 **Location:** 405 LAFAYETTE DRIVE

Owner: ROSA, CAROL

View Value: \$ 15,400

Subject: CANNON MT
Width: NARROW
Depth: TOP 25
Distance: DISTANT

Condition: 80

Notes: PL/HWY OBST



Map Lot Sub: 000018 000010 000000 Location: 1317 PROFILE ROAD Owner: PRESBY, THADDEUS D

View Value: \$ 15,400

Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 25
Distance: DISTANT

Condition: 100
Notes:



Map Lot Sub: 000024 000008 000000 **Location:** 197 LAFAYETTE ROAD

Owner: PATTON REVOC TRST, CHRISTOPHER

View Value: \$ 15,400 Subject: CANNON MT Width: TUNNEL Depth: TOP 75

Distance: CLOSE/NEAR

Condition: 50

Notes: SSNL OBST



Map Lot Sub: 000028 000013 000000 **Location:** 117 ALPEN HILL ROAD

Owner: CIBOTTI, DEAN

View Value: \$ 15,400

Subject: MOUNTAINS

Width: TUNNEL **Depth:** TOP 75

Distance: EXTREME DISTANT

Condition: 75



Map Lot Sub: 000028 000018 000000 Location: 195 ALPEN HILL ROAD Owner: FLECKNER JR., WILLIAM R.

View Value: \$ 15,400
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 50

Distance: DISTANT

Condition: 50

Notes: SSNL OBST



Map Lot Sub: 000028 000039 000000 Location: 39 DEER PASS ROAD Owner: MARZOTTO, KEVIN E.

View Value: \$15,400
Subject: MOUNTAINS
Width: TUNNEL
Depth: TOP 75

Distance: EXTREME DISTANT

Condition: 75

Notes: PLS OBST



Map Lot Sub: 000028 000094 000000 Location: 316 MITTERSILL ROAD Owner: BATTEN, RICHARD E

View Value: \$ 15,400
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 50
Distance: DISTANT

Condition: 50

Notes: SSNL OBST



Map Lot Sub: 000012 000086 000000 **Location:** 58 SAWMILL LANE

Owner: WEISMAN, JULIE A.

View Value: \$ 16,500 Subject: CANNON MT

Width: NARROW Depth: TOP 25

Distance: CLOSE/NEAR

Condition: 100



Map Lot Sub: 000012 000087 000000
Location: 38 SAWMILL LANE
Owner: WINTER, RUTH E.

View Value: \$ 16,500
Subject: CANNON MT
Width: NARROW
Depth: TOP 25

Distance: CLOSE/NEAR

Condition: 100

Notes:



Map Lot Sub: 000014 000142 000000 **Location:** 173 LAFAYETTE DRIVE

Owner: CHARETTE, MICHAEL C

View Value: \$ 16,500
Subject: CANNON MT
Width: TUNNEL
Depth: TOP 50

Distance: CLOSE/NEAR

Condition: 80

Notes: PL OBST

 Date
 Book/Page
 Type
 Price

 Most Recent Sale:
 06/03/16
 4209/0501
 Q I
 \$190,000

Current Assessment:

Map Lot Sub: 000016 000001 000001

\$205,900

Location: 56 BALANCING ROCK ROAD

Owner: MACNEIL TRUST, GEORGE & NANCY

View Value: \$ 16,500
Subject: CANNON MT
Width: NARROW
Depth: TOP 25
Distance: CLOSE/NEAR

Condition: 100

Notes:



Map Lot Sub: 000016 000002 000001

Location: 123 MEADOW CREST DRIVE

Owner: TRUESDELL, LAURA B

View Value: \$ 16,500

Subject: CANNON MT Width: NARROW Depth: TOP 50

Distance: CLOSE/NEAR

Condition: 50





Map Lot Sub: 000018 000007 000000 Location: 1231 PROFILE ROAD Owner: PENNEY, SHARON A.

View Value: \$ 16,500
Subject: CANNON MT
Width: NARROW
Depth: TOP 25
Distance: CLOSE/NEAR

Condition: 100

Notes:



Map Lot Sub: 000018 000008 000000
Location: 1251 PROFILE ROAD
Owner: FITZGERALD, KEVIN C.

View Value: \$ 16,500 Subject: CANNON MT Width: NARROW Depth: TOP 25

Distance: CLOSE/NEAR

Condition: 100

Notes:



Map Lot Sub: 000020 000002 000026 **Location:** CHAMPION'S WAY

Owner: BOWMAN REID REVOCABLE TRUST

View Value: \$ 16,500 Subject: MOUNTAINS

Width: WIDE Depth: TOP 75

Distance: EXTREME DISTANT

Condition: 25
Notes: UND



Map Lot Sub: 000022 000004 000004

Location: MCKENZIE WOODS ROAD

Owner: VOLPE, GERALD M.

View Value: \$ 16,500 CU

Subject: CANNON MT

Width: WIDE Depth: TOP 50

Distance: CLOSE/NEAR

Condition: 25
Notes: UND



Map Lot Sub: 000022 000004 000013 **Location:** MCKENZIE WOODS ROAD

Owner: NELSON REVOC TRST, KATHLEEN M.

View Value: \$ 16,500 Subject: CANNON MT

Width: WIDE
Depth: TOP 50
Distance: CLOSE/NEAR

Condition: 25
Notes: UND



Map Lot Sub: 000028 000007 000000

Location: 65 ALPEN HILL ROAD

Owner: MERRILL, MARGARET L.

View Value: \$ 16,500
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 50

Distance: EXTREME DISTANT

Condition: 50

Notes: SSNL OBST



Map Lot Sub: 000028 000010 000000 **Location:** 85 ALPEN HILL ROAD

Owner: SWIFT, PAMELA

View Value: \$ 16,500 Subject: MOUNTAINS Width: AVERAGE Depth: TOP 50

Distance: EXTREME DISTANT

Condition: 50
Notes: PL OBST



Map Lot Sub: 000028 000042 000000 Location: 63 DEER PASS ROAD Owner: RANDALL, JEFFREY L.

View Value: \$ 16,500
Subject: MOUNTAINS
Width: NARROW
Depth: TOP 50

Distance: EXTREME DISTANT

Condition: 75

Notes: PL OBST



Map Lot Sub: 000028 000125 000000 Location: 140 HUBERTUS RING

Owner: AUERBACH REV.TRST, JONATHAN D.

View Value: \$ 16,500 Subject: MOUNTAINS Width: AVERAGE Depth: TOP 50

Distance: EXTREME DISTANT

Condition: 50

Notes: SSNL OBST



Map Lot Sub: 000008 000001 000017 Location: 45 FOXGLOVE LANE

Owner: SCHIBANOFF, JAMES M.

View Value: \$ 17,600 **Subject:** MOUNTAINS Width: NARROW Depth: TOP 50

Distance: CLOSE/NEAR

Condition: 100

Notes: VU/PASTURE/POND



Map Lot Sub: 000015 000023 000000 Location: 59 TOWN EDGE LANE Owner: CONNORS III, JOSEPH N.

View Value: \$ 17,600

Subject: FRAN NOTCH & SKI MTS

Width: NARROW Depth: TOP 25 **Distance:** CLOSE/NEAR

Condition: 90

Notes: SSNL OBST



Map Lot Sub: 000015 000030 000000

Location: 140 IRON FOUNDRY ROAD

Owner: VIRGIN, KARL W.

View Value: \$ 17,600

Subject: MOUNTAINS Width: NARROW Depth: TOP 50

Distance: CLOSE/NEAR

Condition: 100



Map Lot Sub: 000022 0011.1 000001

Location: 186 FRANCONIA MTNS ROAD

Owner: LAFLAMME, LOTTIE M.

View Value: \$ 17,600
Subject: HILLS
Width: WIDE
Depth: TOP 50
Distance: DISTANT
Condition: 100

Notes:



Map Lot Sub: 000026 000010 000000 Location: 572 WELLS ROAD

Owner: WHITCOMB, GEORGE A.

View Value: \$ 17,600

Subject: FRAN NOTCH & SKI MTS

Width: NARROW Depth: TOP 25

Distance: CLOSE/NEAR

Condition: 90

Notes: PL OBST



Map Lot Sub: 000014 000060 000000 Location: 75 GARFIELD CLOSE Owner: HANLEY, GEORGE A.

View Value: \$ 18,700 Subject: CANNON MT Width: AVERAGE Depth: TOP 25

Condition: 75

Notes: PL/SSNL OBST

Distance: CLOSE/NEAR



Map Lot Sub: 000014 000062 000000

Location: GARFIELD CLOSE

Owner: MALLICK, STEPHANIE A.

View Value: \$ 18,700

Subject: CANNON MT
Width: AVERAGE
Depth: TOP 25

Distance: CLOSE/NEAR

Condition: 75

Notes: PL OBST



Map Lot Sub: 000014 000137 000000 Location: 109 LAFAYETTE DRIVE Owner: PAYETTE, PHILIP A.

View Value: \$ 18,700 Subject: CANNON MT Width: NARROW Depth: TOP 50 **Distance:** DISTANT

Condition: 50

Notes: PL OBST



Map Lot Sub: 000016 000021 000000 Location: 332 OLD COUNTY ROAD Owner: DOUGLAS, DAVID C.

View Value: \$ 18,700 Subject: CANNON MT Width: NARROW Depth: TOP 25 Distance: DISTANT

Condition: 100 **Notes:**



Map Lot Sub: 000029 000010 000002 Location: 83 PARK VIEW DRIVE

Owner: HOLDEN, BRUCE

View Value: \$ 18,700

Subject: MOUNTAINS

Width: WIDE Depth: TOP 25 **Distance:** DISTANT

Condition: 95

Notes: SSNL OBST



Map Lot Sub: 000004 000011 000015 **Location:** 99 NATURE DRIVE

Owner: PINGREE, SHARON FARRAR

View Value: \$ 19,800 Subject: MOUNTAINS

Width: NARROW Depth: TOP 50 Distance: DISTANT Condition: 100



Map Lot Sub: 000004 000019 000000
Location: 61 SKYLINE DRIVE
Owner: AIMETTI, ARTHUR

View Value: \$ 19,800
Subject: MOUNTAINS
Width: NARROW
Depth: TOP 50
Distance: DISTANT

Condition: 100

Notes:



Map Lot Sub: 000008 000024 000000 **Location:** 60 INDIAN PIPE ROAD

Owner: STEELE TRUST OF 2008, DAWN K.

View Value: \$ 19,800
Subject: MOUNTAINS
Width: NARROW
Depth: TOP 50
Distance: DISTANT

Condition: 100
Notes:



Map Lot Sub: 000016 000001 000017

Location: 100 MEADOW CREST DRIVE **Owner:** GIROUARD, MICHAEL A.

View Value: \$ 19,800

Subject: MOUNTAINS

Width: WIDE
Depth: TOP 25
Distance: DISTANT
Condition: 100

Notes:



Map Lot Sub: 000023 000013 000000

Location: 418 RIDGE ROAD

Owner: FRANKENSTEIN, SUSAN

View Value: \$ 19,800

Subject: FRAN NOTCH & SKI MTS

Width: NARROW Depth: TOP 25

Distance: CLOSE/NEAR

Condition: 100



Map Lot Sub: 000024 000028 000000 **Location:** 168 TIMBER LANE

Owner: CRUIKSHANK REVOC TRST, DONNA

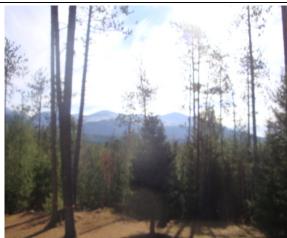
View Value: \$ 19,800

Subject: FRAN NOTCH & SKI MTS

Width: NARROW
Depth: TOP 25
Distance: CLOSE/NEAR

Condition: 100

Notes:



Map Lot Sub: 000030 000004 000002 Location: 1722 EASTON ROAD Owner: BERKE, BRUCE A.

View Value: \$ 19,800
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 50

Distance: CLOSE/NEAR

Condition: 75
Notes: SSNL



 Map Lot Sub:
 000034 000007 000000

 Location:
 2079 EASTON ROAD

 Owner:
 SHERBURN JR., ROBERT

 View Value:
 \$ 19,800
 CU

Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 50
Distance: CLOSE/NEAR

Condition: 75

Notes: PL OBST



Map Lot Sub: 000005 000025 000000

Location: 344 WALLACE HILL ROAD
Owner: FEBIGER II, WILLIAM S

View Value: \$ 20,900 Subject: CANNON MT

Width: TUNNEL Depth: TOP 50

Distance: CLOSE/NEAR

Condition: 100
Notes:



Map Lot Sub: 000013 000023 000000 Location: 385 LAFAYETTE DRIVE

Owner: BALL, DAVID P.

View Value: \$ 20,900 Subject: CANNON MT Width: TUNNEL Depth: TOP 50

Distance: CLOSE/NEAR

Condition: 100

Notes:



Map Lot Sub: 000014 000150 000000 Location: 270 IRON FOUNDRY ROAD Owner: GAUDETTE, RICHARD P.

View Value: \$ 20,900 Subject: CANNON MT Width: TUNNEL Depth: TOP 50

Distance: CLOSE/NEAR

Condition: 100

Notes:



Map Lot Sub: 000015 000032 000000

Location: 102 IRON FOUNDRY ROAD

Owner: FLESCHER, ARTHUR

View Value: \$ 20,900 Subject: CANNON MT Width: TUNNEL Depth: TOP 50

Distance: CLOSE/NEAR

Condition: 100 **Notes:**



Map Lot Sub: 000012 000088 000000

Location: 1028 PROFILE ROAD Owner: PEABODY, JOEL N.

View Value: \$ 22,000

Subject: CANNON MT Width: AVERAGE Depth: TOP 25

Distance: CLOSE/NEAR

Condition: 90



Map Lot Sub: 000028 000036 000000 **Location:** 28 ALPEN HILL ROAD

Owner: MITTERSILL REALTY TRUST

View Value: \$ 22,000 Subject: MOUNTAINS Width: NARROW Depth: TOP 50

Distance: EXTREME DISTANT

Condition: 100 Notes: VU



Map Lot Sub: 000028 000069 000000

Location: 67 WOODCHUCK TRAIL

Owner: CAMPBELL, ALEXANDER

View Value: \$ 22,000
Subject: MOUNTAINS
Width: NARROW
Depth: TOP 50

Distance: EXTREME DISTANT

Condition: 100 **Notes:** VU



Map Lot Sub: 000031 000007 000000 Location: 209 KINSMAN ROAD Owner: DOWNEY, WILLIAM H.

View Value: \$ 22,000

Subject: FRAN NOTCH & SKI MTS

Width: AVERAGE
Depth: TOP 25
Distance: CLOSE/NEAR

Condition: 75

Notes: OWN CNTRL V



Map Lot Sub: 000004 000011 000016 Location: 15 NATURE DRIVE

Owner: TORTORICE, ROBERT M.

View Value: \$ 23,100
Subject: CANNON MT
Width: AVERAGE
Depth: TOP 25
Distance: DISTANT
Condition: 80



Map Lot Sub: 000024 000043 000000 Location: 203 TOAD HILL ROAD Owner: STARR, NATALIE T.

View Value: \$ 23,100

Subject: FRAN NOTCH & SKI MTS

Width: TUNNEL
Depth: TOP 50
Distance: CLOSE/NEAR

Condition: 95

Notes: SSNL OBST



Map Lot Sub: 000029 000040 000006 **Location:** 282 PARK VIEW DRIVE

Owner: WILLIS, NANCY CLAIRMONT

View Value: \$ 23,100
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 50
Distance: DISTANT

Condition: 75
Notes: SSNL



Map Lot Sub: 000006 000003 000000 Location: 371 OVERBROOK ROAD Owner: LISTERNICK, STANLEY E.

View Value: \$ 24,200

Subject: FRAN NOTCH & SKI MTS

Width: TUNNEL
Depth: TOP 50
Distance: CLOSE/NEAR

Condition: 100
Notes:



Map Lot Sub: 000015 000019 000004 **Location:** 100 SPLIT ROCK DRIVE

Owner: IRELAND REVOC TRST, J.B. & S.G

View Value: \$ 24,200

Subject: FRAN NOTCH & SKI MTS

Width: TUNNEL
Depth: TOP 50
Distance: CLOSE/NEAR

Condition: 100

Printed: 09/01/2016 2:17:20 pm



Map Lot Sub: 000024 000002 000000 Location: 37 LAFAYETTE ROAD Owner: ROBINSON, ORRIN J.

View Value: \$ 24,200
Subject: MOUNTAINS
Width: NARROW
Depth: TOP 75
Distance: CLOSE/NEAR

Condition: 90
Notes: PL OBST



Map Lot Sub: 000024 000002 000001 Location: LAFAYETTE ROAD Owner: ROBINSON, ORRIN J.

View Value: \$ 24,200
Subject: MOUNTAINS
Width: NARROW
Depth: TOP 75
Distance: CLOSE/NEAR

Condition: 90
Notes: PL OBST

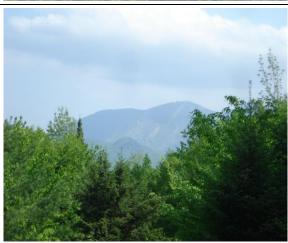


Map Lot Sub: 000008 000001 000030 Location: 191 FOXGLOVE LANE Owner: WENDELL, BARRY J.

View Value: \$ 25,300
Subject: CANNON MT
Width: AVERAGE
Depth: TOP 50
Distance: CLOSE/NEAR

Condition: 50

Notes: SSNL OBST



Map Lot Sub: 000008 000017 000000 **Location:** 131 INDIAN PIPE ROAD

Owner: HORAN FAMILY REVOCABLE TRUST

View Value: \$ 25,300
Subject: CANNON MT
Width: AVERAGE
Depth: TOP 50
Distance: CLOSE/NEAR

Condition: 50
Notes: SSNL

Printed: 09/01/2016 2:17:20 pm



Map Lot Sub: 000016 000003 000000 Location: 503 EASTON ROAD Owner: WHITING, DAVID J.

View Value: \$ 25,300

Subject: CANNON MT
Width: AVERAGE
Depth: TOP 25
Distance: DISTANT

Condition: 90

Notes: SSNL OBST



Map Lot Sub: 000025 000004 000000 **Location:** 1375 EASTON ROAD

Owner: GROTE, G. PETER

View Value: \$ 25,300 Subject: MOUNTAINS

Width: AVERAGE
Depth: TOP 50

Distance: CLOSE/NEAR

Condition: 95

Notes: SSNL OBST



Map Lot Sub: 000026 000017 000000 Location: 643 WELLS ROAD Owner: BELENKY, ALEXEI

View Value: \$ 25,300

Subject: CANNON MT Width: AVERAGE Depth: TOP 25

Distance: CLOSE/NEAR

Condition: 100

Notes:

 Most Recent Sale:
 05/06/14
 4054/0178
 Q I
 \$197,540

 Current Assessment:
 \$213,300

Map Lot Sub: 000028 000058 000000 **Location:** 34 DEER PASS ROAD

Owner: GRAHAM FAMILY REVOCABLE TRUS

View Value: \$ 25,300 Subject: MOUNTAINS Width: AVERAGE Depth: TOP 50

Distance: EXTREME DISTANT

Condition: 75





Map Lot Sub: 000028 000073 000000

Location: 36 WOODCHUCK TRAIL

Owner: HERBERT, COREY D.

View Value: \$ 25,300 Subject: MOUNTAINS Width: AVERAGE Depth: TOP 75

Distance: EXTREME DISTANT

Condition: 50

Notes: SSNL OBST

 Date
 Book/Page
 Type
 Price

 Most Recent Sale:
 08/19/15
 4149/0303
 Q I
 \$265,000

 Current Assessment:
 \$253,900

Map Lot Sub: 000030 000002 000013 **Location:** 1671 EASTON ROAD

Owner: KIM, WILBER

View Value: \$ 25,300

Subject: CANNON MT
Width: AVERAGE
Depth: TOP 25

Distance: CLOSE/NEAR

Condition: 100

Notes:

 Date
 Book/Page
 Type
 Price

 Most Recent Sale:
 03/02/15
 4112/0823
 Q I
 \$450,000

 Current Assessment:
 \$456,800

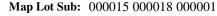
Map Lot Sub: 000031 000011 000000 Location: 355 KINSMAN ROAD Owner: STARER, BRIAN L.

View Value: \$ 25,300 Subject: CANNON MT Width: AVERAGE Depth: TOP 25

Distance: CLOSE/NEAR

Condition: 100
Notes:





Location: 255 BICKFORD HILL ROAD

Owner: MCENANY, JOHN F.

View Value: \$ 26,400

Subject: FRAN NOTCH & SKI MTS

Width: AVERAGE
Depth: TOP 25

Distance: CLOSE/NEAR

Condition: 90





Map Lot Sub: 000022 0011.1 000006

Location: 400 FRANCONIA MTNS ROAD

Owner: GALLIGAN, HOWARD J.

View Value: \$ 26,400
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 50
Distance: CLOSE/NEAR

Condition: 100

Notes:



Map Lot Sub: 000022 0011.1 000007

Location: 426 FRANCONIA MTNS ROAD

Owner: CONAWAY, D. ALLEN

View Value: \$ 26,400 Subject: MOUNTAINS

Width: WIDE **Depth:** TOP 50

Distance: CLOSE/NEAR

Condition: 75
Notes: SSNL



Map Lot Sub: 000025 000008 000000 **Location:** 1366 EASTON ROAD

Owner: KNOX, SCOTT V. S.

View Value: \$ 26,400

Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 50

Distance: CLOSE/NEAR

Condition: 100
Notes:



Map Lot Sub: 000031 000005 000000

Location: 105 KINSMAN ROAD

Owner: KIPP REVOCABLE TRUST 2015, DAV

View Value: \$ 26,400

Subject: MOUNTAINS

Width: WIDE

Depth: TOP 50

Distance: CLOSE/NEAR

Condition: 75

Notes: OWN CTRL VU



Map Lot Sub: 000006 000013 000000 Location: 344 OVERBROOK ROAD Owner: GILL, MARGARET

View Value: \$ 28,600

Subject: FRAN NOTCH & SKI MTS

Width: AVERAGE
Depth: TOP 50
Distance: CLOSE/NEAR

Condition: 50

Notes: SSNL OBST

 Date
 Book/Page
 Type
 Price

 Most Recent Sale:
 05/22/15
 4114/0978
 Q I
 \$224,000

 Current Assessment:
 \$250,500

Map Lot Sub: 000013 000026 000002 **Location:** MEADOW RUE LANE

Owner: TOREIGN II REALTY TRUST

View Value: \$ 28,600

Subject: FRAN NOTCH & SKI MTS

Width: AVERAGE
Depth: TOP 25

Distance: CLOSE/NEAR

Condition: 100

Notes:



Map Lot Sub: 000014 000151 000001

Location: 213 IRON FOUNDRY ROAD

Owner: NYBORG, ADAM C.

View Value: \$ 28,600

Subject: FRAN NOTCH & SKI MTS

Width: AVERAGE
Depth: TOP 25
Distance: CLOSE/NEAR

Condition: 100
Notes:



Map Lot Sub: 000015 000016 000000

Location: 105 BICKFORD HILL ROAD

Owner: ALLEN, IRENE B.

View Value: \$ 28,600

Subject: FRAN NOTCH & SKI MTS

Width: NARROW
Depth: TOP 50
Distance: CLOSE/NEAR

Condition: 75





View Value: \$ 28,600

Subject: FRAN NOTCH & SKI MTS

Width: AVERAGE Depth: TOP 50 **Distance:** CLOSE/NEAR

Condition: 50 Notes: SSNL

Date Book/Page Price Type Most Recent Sale: 07/31/15 4147/0075 Q I \$248,000 **Current Assessment:** \$264,500

Map Lot Sub: 000031 000015 000000 Location: 375 TOAD HILL ROAD

Owner: GEORGE REVOC TRUST, DOUGLAS E.

View Value: \$ 28,600

Subject: FRAN NOTCH & SKI MTS

Width: AVERAGE Depth: TOP 25

Distance: CLOSE/NEAR

Condition: 100

Notes:



Map Lot Sub: 000012 000009 000000 Location: 367 PLANTATION ROAD Owner: TRAVIS, ROBERT C.

View Value: \$ 29,700 Subject: CANNON MT Width: NARROW **Depth:** TOP 50

Distance: CLOSE/NEAR

Condition: 90

Notes: SSNL OBST



Map Lot Sub: 000024 000001 000000

Location: EASTON ROAD

Owner: CURLETT, MICHAEL

View Value: \$ 29,700

Subject: CANNON MT Width: NARROW Depth: TOP 50

Distance: CLOSE/NEAR

Condition: 90

Notes: PL OBST



Map Lot Sub: 000028 000072 000000 Location: 48 WOODCHUCK TRAIL Owner: FITZGERALD, DAVID

View Value: \$ 29,700

Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 50

Distance: EXTREME DISTANT

Condition: 90

Notes: SSNL OBST



Map Lot Sub: 000014 000141 000000 Location: 12 BERWICK COURT

Owner: MOULTON LIVING TRUST, LARRY J.

View Value: \$ 30,800
Subject: CANNON MT
Width: NARROW
Depth: TOP 50
Distance: DISTANT

Condition: 80

Notes: PL OBST



Map Lot Sub: 000015 000005 000000 Location: 206 RIDGE ROAD

Owner: FOWLER JR., DANIEL W.

View Value: \$ 30,800

Subject: FRAN NOTCH & SKI MTS

Width: TUNNEL Depth: TOP 75
Distance: DISTANT

Condition: 75

Notes: PL OBST



Map Lot Sub: 000024 000041 000000

Location: 145 TOAD HILL ROAD

Owner: CLAYTON JAMES MAD

Owner: CLAYTON, JAMES MARK

View Value: \$ 30,800
Subject: CANNON MT
Width: TUNNEL
Depth: TOP 75
Distance: CLOSE/NEAR

Condition: 100



Map Lot Sub: 000025 000005 000000 Location: 1421 EASTON ROAD Owner: KELLY REALTY TRUST

View Value: \$ 30,800
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 50
Distance: DISTANT

Condition: 100

Notes:



Map Lot Sub: 000028 000030 000000 Location: ALPEN HILL ROAD Owner: LOSCUTOFF, JAMES M

View Value: \$ 30,800
Subject: MOUNTAINS
Width: AVERAGE
Depth: FULL 100%
Distance: DISTANT

Condition: 50

Notes: SSNL OBST



Map Lot Sub: 000029 000040 000004 Location: 308 PARK VIEW DRIVE Owner: DIETLEIN, DARREL

View Value: \$ 30,800 Subject: MOUNTAINS

Width: WIDE
Depth: TOP 50
Distance: DISTANT

Condition: 75
Notes: SSNL



Map Lot Sub: 000029 000040 000008 **Location:** 220 PARK VIEW DRIVE

Owner: CORNELL, BRADFORD B

View Value: \$ 30,800 Subject: MOUNTAINS

Width: WIDE
Depth: TOP 50
Distance: DISTANT

Condition: 75
Notes: OBST

Printed: 09/01/2016 2:17:20 pm



Map Lot Sub: 000029 000040 000009 Location: PARK VIEW DRIVE Owner: MARTINS, CHRISTINA

View Value: \$ 30,800 Subject: MOUNTAINS

Width: WIDE
Depth: TOP 50
Distance: DISTANT
Condition: 75

ndition: 75
Notes: OBST



Map Lot Sub: 000028 000027 000000

Location: 128 ALPEN HILL ROAD

Owner: GRANOFF, EVAN J.

View Value: \$ 31,900 Subject: MOUNTAINS Width: AVERAGE Depth: TOP 50

Distance: EXTREME DISTANT

Condition: 95

Notes: SSNL OBST



Map Lot Sub: 000029 000040 000010 Location: 132 PARK VIEW DRIVE Owner: HIBLER, WILLIAM D.

View Value: \$ 31,900

Subject: MOUNTAINS

Width: WIDE
Depth: TOP 50
Distance: DISTANT

Condition: 80
Notes: SSNL

 Date
 Book/Page
 Type
 Price

 Most Recent Sale:
 04/02/14
 4048/0113
 Q V
 \$59,067

Current Assessment: \$307,200

Map Lot Sub: 000001 000001 000000 **Location:** 845 COAL HILL ROAD

Owner: OTOROWSKI FAMILY 1996 REV TRST

View Value: \$ 33,000

Subject: FRAN NOTCH & SKI MTS

Width: AVERAGE
Depth: TOP 50
Distance: DISTANT

Condition: 50





Map Lot Sub: 000008 000016 000000 Location: 28 FOXGLOVE LANE Owner: PRELL, MARK E.

View Value: \$ 33,000 Subject: CANNON MT Width: NARROW Depth: TOP 50 Distance: CLOSE/NEAR

Condition: 100

Notes:



Map Lot Sub: 000010 000001 000001

Location: 544 MAGOWAN HILL ROAD
Owner: VAILL LIVING TRUST, RUTH A.

View Value: \$ 33,000 Subject: CANNON MT Width: NARROW Depth: TOP 50

Distance: CLOSE/NEAR **Condition:** 100

Notes:



Map Lot Sub: 000014 000013 000000

Location: ACADEMY STREET

Owner: EPANCONIA TOWN O

Owner: FRANCONIA, TOWN OF

View Value: \$ 33,000 Subject: CANNON MT Width: NARROW Depth: TOP 50 Distance: CLOSE/NEAR

Condition: 100
Notes:



Map Lot Sub: 000014 000153 000004

Location: 362 IRON FOUNDRY ROAD
Owner: BLODGETT ETAL, JEFFREY W.

View Value: \$ 33,000 Subject: CANNON MT Width: NARROW Depth: TOP 50 Distance: CLOSE/NEAR

Condition: 100

Printed: 09/01/2016 2:17:20 pm



Map Lot Sub: 000016 000025 000000

Location: 59 FRANCONIA MTNS ROAD
Owner: MARVELLI JR, EDMUND

View Value: \$ 33,000 Subject: CANNON MT Width: NARROW Depth: TOP 50 Distance: CLOSE/NEAR

Condition: 100

Notes:



Map Lot Sub: 000020 000002 000008 Location: 180 POWDER HILL DRIVE

Owner: FROIO, JOSPEH M

View Value: \$ 33,000 Subject: MOUNTAINS Width: AVERAGE Depth: TOP 50

Distance: EXTREME DISTANT

Condition: 100

Notes:



Map Lot Sub: 000020 000002 000027

Location: KERR ROAD

Owner: PAPALIA, GERARD

View Value: \$ 33,000

Subject: MITTERSILL SLOPE

Width: NARROW
Depth: TOP 50
Distance: CLOSE/NEAR

Condition: 100
Notes:



Map Lot Sub: 000024 000068 000000

Location: 256 TIMBER LANE
Owner: BARROWS, JOSEPH E.

View Value: \$ 33,000 Subject: CANNON MT

Width: NARROW **Depth:** TOP 50

Distance: CLOSE/NEAR

Condition: 100

Notes:

 Date
 Book/Page
 Type
 Price

 Most Recent Sale:
 05/20/14
 4056/0946
 Q I
 \$223,070

 Current Assessment:
 \$238,300

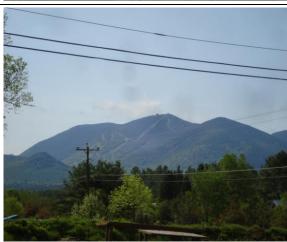


Map Lot Sub: 000028 000107 000000
Location: 33 SUNSET RIDGE ROAD
Owner: WUNDERMAN, MARC

View Value: \$ 33,000 Subject: MOUNTAINS Width: AVERAGE Depth: TOP 50

Distance: EXTREME DISTANT

Condition: 100
Notes:



Map Lot Sub: 000013 000008 000000 **Location:** 13 SUNSET LANE

Owner: NICODEMUS, CHRISTOPHER F.

View Value: \$ 34,100 Subject: CANNON MT Width: NARROW Depth: TOP 50 Distance: DISTANT

Notes: PL OBST

Condition: 90



Map Lot Sub: 000025 000002 000005 Location: 840 WELLS ROAD Owner: EVANS, JOHN C.

View Value: \$ 35,200

Subject: MOUNTAINS

Width: WIDE Depth: TOP 50

Distance: CLOSE/NEAR

Condition: 100
Notes:



Map Lot Sub: 000030 000015 000000

Location: 216 DELAGE ROAD

Owner: MOORE TRUST AGREEMENT, RICHAR

View Value: \$ 35,200

Subject: MOUNTAINS

Width: WIDE Depth: TOP 50

Distance: CLOSE/NEAR

Condition: 100



Map Lot Sub: 000034 000005 000000 Location: 1993 EASTON ROAD Owner: SHAPIRO, ANDREW I

View Value: \$ 35,200

Subject: MOUNTAINS

Width: WIDE
Depth: TOP 50
Distance: CLOSE/NEAR

Condition: 100

Notes:

 Date
 Book/Page
 Type
 Price

 Most Recent Sale:
 10/21/15
 4165/0948
 Q I
 \$388,000

 Current Assessment:
 \$318,700

Map Lot Sub: 000024 000009 000000 **Location:** 211 LAFAYETTE ROAD

Owner: WINTHROP CHILDREN'S, FREDERIC

View Value: \$ 36,300

Subject: FRAN NOTCH & SKI MTS

Width: NARROW Depth: TOP 50

Distance: CLOSE/NEAR

Condition: 95
Notes: OBST



Map Lot Sub: 000029 000040 000001 **Location:** 213 PARK VIEW DRIVE

Owner: MURRAY TRUST 09, ROBERT SCOTT

View Value: \$ 36,300 Subject: MOUNTAINS

Width: WIDE
Depth: TOP 50
Distance: DISTANT

Condition: 90
Notes: SSNL OBST



Map Lot Sub: 000011 000008 000000

Location: 444 MAGOWAN HILL ROAD

Owner: THE MOOG, LLC

View Value: \$ 37,400

Subject: CANNON MT
Width: AVERAGE
Depth: TOP 75

Distance: CLOSE/NEAR

Condition: 50
Notes: SSNL

Printed: 09/01/2016 2:17:20 pm



Map Lot Sub: 000013 000030 000000 **Location:** 31 PLANTATION ROAD

Owner: ANDREWS, ELIZABETH HARRISON

View Value: \$ 37,400 Subject: MTS & RIVER

Width: WIDE
Depth: TOP 50
Distance: CLOSE/NEAR

Condition: 100

Notes:



Map Lot Sub: 000015 000003 000002 **Location:** 131 RIDGE ROAD

Owner: BOISSONNEAULT, MEREDITH

View Value: \$ 37,400 Subject: CANNON MT Width: AVERAGE Depth: TOP 50 Distance: CLOSE/NEAR

Condition: 75

Notes: SSNL OBST



Map Lot Sub: 000019 000012 000001 **Location:** 454 BUTTERHILL ROAD

Owner: TAYLOR, JOHN K

View Value: \$ 37,400 Subject: CANNON MT

Width: AVERAGE

Depth: TOP 50

Distance: CLOSE/NEAR

Condition: 75

Notes: SSNL/OBST



Map Lot Sub: 000028 000127 000000 Location: 120 HUBERTUS RING

Owner: SHAMBO, ALICIA

View Value: \$ 37,400 Subject: MOUNTAINS Width: AVERAGE

Depth: TOP 75

Distance: EXTREME DISTANT

Condition: 75



Map Lot Sub: 000004 000011 000002

Location: OAKS ROAD

Owner: STANTON, ROBERT

View Value: \$ 38,500

Subject: FRAN NOTCH & SKI MTS

Width: WIDE
Depth: FULL 100%
Distance: CLOSE/NEAR

Condition: 25
Notes: UND



Map Lot Sub: 000004 000028 000003 Location: L/O SUMMIT DRIVE Owner: RAZVI TRUST, RENEE H.

View Value: \$ 38,500

Subject: FRAN NOTCH & SKI MTS

Width: WIDE
Depth: FULL 100%
Distance: CLOSE/NEAR

Condition: 25
Notes: UND



Map Lot Sub: 000004 000028 000004 **Location:** L/O SUMMIT DRIVE

Owner: MOYER III REV TRST, BENTON L.

View Value: \$ 38,500

Subject: FRAN NOTCH & SKI MTS

Width: WIDE
Depth: FULL 100%
Distance: CLOSE/NEAR

Condition: 25
Notes: UND



Map Lot Sub: 000005 000018 000000

Location: 466 WALLACE HILL ROAD
Owner: GOPI NOTCH PARTNERS, LLC

View Value: \$ 38,500

Subject: FRAN NOTCH & SKI MTS

Width: WIDE Depth: TOP 25

Distance: CLOSE/NEAR

Condition: 100
Notes:



Map Lot Sub: 000008 00001A 000006 **Location:** 182 WINTERGREEN LANE

Owner: MOORE, JAMES H.

View Value: \$ 38,500

Subject: FRAN NOTCH & SKI MTS

Width: WIDE
Depth: TOP 25
Distance: CLOSE/NEAR

Condition: 100

Notes:



Map Lot Sub: 000008 000025 000000 Location: 34 INDIAN PIPE ROAD Owner: HESLER, MARK T.

View Value: \$ 38,500

Subject: FRAN NOTCH & SKI MTS

Width: WIDE **Depth:** TOP 50

Distance: CLOSE/NEAR

Condition: 50

Notes: SSNL OBST



Map Lot Sub: 000015 000037 000000

Location: 162 BICKFORD HILL ROAD

Owner: GLIDDEN, STEPHEN H & ALAN B.

View Value: \$ 38,500

Subject: FRAN NOTCH & SKI MTS

Width: NARROW
Depth: TOP 50
Distance: CLOSE/NEAR

Condition: 100

Notes:



Map Lot Sub: 000024 000037 000001 **Location:** 59 TOAD HILL ROAD

Owner: DAHL, BARBARA E. 91 REV TRUST

View Value: \$ 38,500

Subject: FRAN NOTCH & SKI MTS

Width: NARROW
Depth: TOP 50
Distance: CLOSE/NEAR

Condition: 100

Printed: 09/01/2016 2:17:20 pm



Map Lot Sub: 000024 000063 000000 **Location:** 100 ROCKWOOD ROAD

Owner: BERRIMAN'11 REV. TRST, WILLIAM

View Value: \$ 38,500

Subject: FRAN NOTCH & SKI MTS

Width: WIDE
Depth: TOP 25
Distance: CLOSE/NEAR

Condition: 100

Notes:



Map Lot Sub: 000026 000011 000000 **Location:** 560 WELLS ROAD

Owner: 560 WELLS ROAD REALTY TRUST

View Value: \$ 38,500

Subject: FRAN NOTCH & SKI MTS

Width: NARROW
Depth: TOP 50

Distance: CLOSE/NEAR

Condition: 100

Notes:



Map Lot Sub: 000026 000015 000000

Location: WELLS ROAD

Owner: CARTER JR., HARRY

View Value: \$ 38,500

Subject: FRAN NOTCH & SKI MTS

Width: WIDE
Depth: TOP 50

Distance: CLOSE/NEAR

Condition: 50
Notes: SSNL

 Date
 Book/Page
 Type
 Price

 Most Recent Sale:
 01/05/15
 4104/647
 Q V
 \$105,000

Current Assessment: \$109,200

Map Lot Sub: 000026 000018 000000 **Location:** 653 WELLS ROAD

Owner: DRYDEN-PETERSON, SCOTT

View Value: \$ 38,500

Subject: FRAN NOTCH & SKI MTS

Width: WIDE Depth: TOP 50

Distance: CLOSE/NEAR

Condition: 50
Notes: SSNL

 Date
 Book/Page
 Type
 Price

 09/14/15
 4156/943
 Q I
 \$477,140

Most Recent Sale: 09/14/15 4156/943 Q I \$477,140 **Current Assessment:** \$468,600



Map Lot Sub: 000028 000165 000000 Location: 75 PIONEER ROAD Owner: LAVALLEE, DAVID

View Value: \$ 38,500

Subject: FRAN NOTCH & SKI MTS

Width: NARROW
Depth: TOP 50
Distance: CLOSE/NEAR

Condition: 100

Notes:



Map Lot Sub: 000031 000016 000000 Location: 581 TOAD HILL ROAD Owner: YOUNG JR, GARY

View Value: \$ 38,500

Subject: FRAN NOTCH & SKI MTS

Width: WIDE Depth: TOP 25

Distance: CLOSE/NEAR

Condition: 100

Notes:



Map Lot Sub: 000004 000010 000000 **Location:** 301 OAKS ROAD

Owner: ROSENFELD, SAMUEL L

View Value: \$ 40,700

Subject: MOUNTAINS

Width: WIDE
Depth: TOP 50
Distance: DISTANT
Condition: 100

Notes:



Map Lot Sub: 000005 000029 000000 **Location:** 170 FOREST ROAD

Owner: STEELE, SUSAN T.

View Value: \$ 42,900

Subject: FRAN NOTCH & SKI MTS

Width: AVERAGE
Depth: TOP 50
Distance: CLOSE/NEAR

Condition: 75

Printed: 09/01/2016 2:17:20 pm



Map Lot Sub: 000008 00001A 000007
Location: 25 WOODBINE LANE
Owner: GRASSETT LIVING TRUST

View Value: \$ 42,900

Subject: FRAN NOTCH & SKI MTS

Width: AVERAGE
Depth: TOP 50
Distance: CLOSE/NEAR

Condition: 75

Notes: SSNL OBST



Map Lot Sub: 000008 00001A 000008 **Location:** 183 WINTERGREEN LANE

Owner: MONTAGNO REV TRUST 93, GRACE M

View Value: \$ 42,900

Subject: FRAN NOTCH & SKI MTS

Width: AVERAGE
Depth: TOP 50

Distance: CLOSE/NEAR

Condition: 75

Notes: SSNL OBST



Map Lot Sub: 000028 000032 000000 Location: 72 ALPEN HILL ROAD Owner: IMPERIOUS WALRUS, LLC

View Value: \$ 44,000 Subject: MOUNTAINS

Width: WIDE

Depth: FULL 100%

Distance: EXTREME DISTANT

Condition: 50

Notes: SSNL OBST



Map Lot Sub: 000028 000108 000000

Location: 41 SUNSET RIDGE ROAD

Owner: BOWMAN REID REVOCABLE TRUST

View Value: \$ 44,000

Subject: MOUNTAINS

Width: WIDE **Depth:** TOP 50

Distance: EXTREME DISTANT

Condition: 100

Printed: 09/01/2016 2:17:20 pm Franconia View Report



Map Lot Sub: 000013 000015 000000 **Location:** SUNSET LANE

Owner: BREAULT, EDWARD A.

View Value: \$ 45,100 Subject: CANNON MT Width: AVERAGE

Depth: TOP 50 **Distance:** CLOSE/NEAR

Condition: 90

Notes: HWY OBST



Map Lot Sub: 000023 000020 000000

Location: 246 SKI PINE CLUB ROAD

Owner: POOLE FARM REALTY TRUST

View Value: \$ 48,400

Subject: FRAN NOTCH & SKI MTS

Width: TUNNEL
Depth: FULL 100%
Distance: CLOSE/NEAR

Condition: 100

Notes:



Map Lot Sub: 000005 000033 000000 Location: 138 FOREST ROAD

Owner: RUDBERG REV TRUST, NANCY JILL

View Value: \$ 49,500
Subject: CANNON MT
Width: AVERAGE
Depth: TOP 50
Distance: CLOSE/NEAR

Condition: 100
Notes:



Map Lot Sub: 000005 000041 000000

Location: 274 WALLACE HILL ROAD

Owner: WINDER, CALEB M.

View Value: \$ 49,500

Subject: CANNON MT
Width: AVERAGE
Depth: TOP 50

Distance: CLOSE/NEAR

Condition: 100

Notes:

 Date
 Book/Page
 Type
 Price

 Most Recent Sale:
 07/15/15
 4143/0160
 Q I
 \$406,654

 Current Assessment:
 \$399,700



Map Lot Sub: 000008 000001 000029
Location: 161 FOXGLOVE LANE
Owner: BZOWSKI, PETER

View Value: \$ 49,500 Subject: CANNON MT Width: AVERAGE Depth: TOP 50

Distance: CLOSE/NEAR

Condition: 100

Notes:



Map Lot Sub: 000008 000020 000000 **Location:** 132 INDIAN PIPE ROAD

Owner: STIER, ROBERT J.

View Value: \$ 49,500
Subject: CANNON MT
Width: AVERAGE
Depth: TOP 50

Distance: CLOSE/NEAR

Condition: 100

Notes:



Map Lot Sub: 000010 000001 000000

Location: 561 MAGOWAN HILL ROAD
Owner: VAILL LIVING TRUST, RUTH A.

View Value: \$ 49,500
Subject: CANNON MT
Width: AVERAGE
Depth: TOP 50
Distance: CLOSE/NEAR

Condition: 100

Notes:



Map Lot Sub: 000011 000010 000000

Location: 274 MAGOWAN HILL ROAD Owner: CROSBY ET AL, SHELDON

View Value: \$ 49,500

Subject: FRAN NOTCH & SKI MTS

Width: NARROW Depth: TOP 75
Distance: DISTANT

Condition: 75



Map Lot Sub: 000013 000026 000003
Location: 25 MEADOW RUE LANE
Owner: EDDY, MICHAEL D.

View Value: \$ 49,500

Subject: CANNON MT
Width: NARROW
Depth: TOP 75

Distance: CLOSE/NEAR

Condition: 100

Notes:



Map Lot Sub: 000015 000024 000000 Location: 151 TOWN EDGE LANE Owner: FAGAN, JAMIE CAMPBELL

View Value: \$ 49,500

Subject: CANNON MT
Width: AVERAGE
Depth: TOP 50

Distance: CLOSE/NEAR

Condition: 100

Notes:



Map Lot Sub: 000019 000010 000002
Location: 82 NOTCHWAY DRIVE
Owner: UGO ENTERPRISES, INC.
View Value: \$49,500 CU

Subject: CANNON MT
Width: NARROW
Depth: TOP 75
Distance: CLOSE/NEAR

Condition: 100

Notes:



Map Lot Sub: 000021 000011 000001 **Location:** 353 WELLS ROAD

Owner: DIMARZIO, JOHN JOSEPH

View Value: \$ 49,500 Subject: CANNON MT Width: AVERAGE Depth: TOP 50

Distance: CLOSE/NEAR

Condition: 100

Printed: 09/01/2016 2:17:20 pm



Map Lot Sub: 000021 000011 000002 Location: 327 WELLS ROAD

Owner: CLARK 2011 TRUST, BRENDA J.

View Value: \$ 49,500 Subject: CANNON MT Width: AVERAGE Depth: TOP 50 **Distance:** CLOSE/NEAR

Condition: 100

Notes:



Map Lot Sub: 000021 000019 000000 Location: 206 WELLS ROAD

Owner: FERRELLI TRUST, FRANK D.

View Value: \$ 49,500 Subject: CANNON MT Width: AVERAGE Depth: TOP 50

Distance: CLOSE/NEAR

Condition: 100

Notes:



Map Lot Sub: 000024 000005 000000 Location: 71 LAFAYETTE ROAD

Owner: NOYES, BRADLEY P.

View Value: \$ 49,500 Subject: CANNON MT Width: NARROW Depth: TOP 75

Distance: CLOSE/NEAR

Condition: 100 **Notes:**



Map Lot Sub: 000028 000054 000000 Location: 76 DEER PASS ROAD

Owner: HURLEY, THOMAS

View Value: \$ 49,500

Subject: MOUNTAINS Width: AVERAGE Depth: FULL 100%

Distance: EXTREME DISTANT

Condition: 75

Notes: SSNL OBST

Date Book/Page Type **Price** Most Recent Sale: 12/02/13 4029/0691 \$289,000 QΙ **Current Assessment:** \$291,000



Map Lot Sub: 000028 000068 000000

Location: 57 WOODCHUCK TRAIL

Owner: CARTER, CHRISTOPHER H.M.

View Value: \$ 49,500
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 75

Distance: EXTREME DISTANT

Condition: 100
Notes:



Map Lot Sub: 000028 000123 000000 **Location:** 162 HUBERTUS RING

Owner: WILSON FAMILY 2010 TRUST

View Value: \$ 49,500

Subject: MITTERSILL SLOPE

Width: NARROW Depth: TOP 75

Distance: CLOSE/NEAR

Condition: 100

Notes:



Map Lot Sub: 000028 000128 000000
Location: 110 HUBERTUS RING
Owner: SKELTON TRUST, JOHN B

View Value: \$49,500 Subject: MOUNTAINS Width: AVERAGE Depth: TOP 75

Distance: EXTREME DISTANT

Condition: 100
Notes:



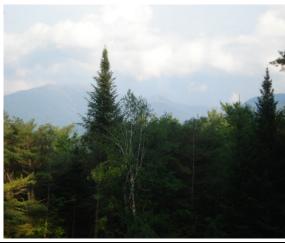
Map Lot Sub: 000019 000010 000009 Location: 53 NOTCHWAY DRIVE Owner: FITZPATRICK, PATRICK

View Value: \$ 51,700

Subject: FRAN NOTCH & SKI MTS

Width: AVERAGE
Depth: TOP 50
Distance: CLOSE/NEAR

Condition: 90



 Map Lot Sub:
 000023 000015 000000

 Location:
 384 RIDGE ROAD

 Owner:
 CLORAN, JOHN J.

View Value: \$ 51,700

Subject: FRAN NOTCH & SKI MTS

Width: AVERAGE
Depth: TOP 50
Distance: CLOSE/NEAR

Condition: 90

Notes: SSNL OBST



Map Lot Sub: 000003 000003 000001 **Location:** 932 WALLACE HILL ROAD

Owner: KERTYZAK, MICHAEL J.

View Value: \$ 52,800 Subject: MOUNTAINS

Width: WIDE Depth: TOP 75

Distance: CLOSE/NEAR

Condition: 100

Notes:



Map Lot Sub: 000008 000001 000021 **Location:** 22 LARKSPUR LANE

Owner: DOE, DANA G.

View Value: \$ 52,800

Subject: MOUNTAINS

Width: WIDE **Depth:** TOP 75

Distance: CLOSE/NEAR

Condition: 100

Notes:



Map Lot Sub: 000019 000010 000008

Location: 185 NOTCHWAY DRIVE

Owner: TORTOLANI, STEPHEN E

View Value: \$ 52,800

Subject: MOUNTAINS

Width: WIDE **Depth:** TOP 75

Distance: CLOSE/NEAR

Condition: 100



Map Lot Sub: 000033 000002 000000 **Location:** EASTON ROAD

Owner: SHERBURN JR., ROBERT View Value: \$ 52,800 CU

Subject: MOUNTAINS

Width: WIDE
Depth: TOP 75
Distance: CLOSE/NEAR

Condition: 100

Notes:



Map Lot Sub: 000034 000008 000000 Location: 2099 EASTON ROAD Owner: SHERBURN, STANLEY R.

View Value: \$ 52,800 Subject: MOUNTAINS

Width: WIDE Depth: TOP 75

Distance: CLOSE/NEAR

Condition: 100

Notes:



Map Lot Sub: 000024 000016 000000 Location: 103 TIMBER LANE

Owner: MICCICHE 02 REV TRUST, JANE H.

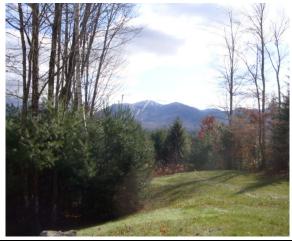
View Value: \$ 55,000

Subject: FRAN NOTCH & SKI MTS

Width: AVERAGE
Depth: TOP 50
Distance: CLOSE/NEAR

Condition: 95

Notes: SSNL OBST



Map Lot Sub: 000008 000001 000028 Location: 102 FOXGLOVE LANE

Owner: LEWIS, GEORGE S.

View Value: \$ 57,200
Subject: CANNON MT
Width: AVERAGE
Depth: TOP 50
Distance: DISTANT
Condition: 100

Notes:



Map Lot Sub: 000014 000072 000000 Location: 42 CHURCH STREET Owner: BERLACK, HARRIS S.

View Value: \$ 57,200
Subject: CANNON MT
Width: AVERAGE
Depth: TOP 50
Distance: DISTANT
Condition: 100

Notes:



Map Lot Sub: 000004 000005 000000 **Location:** 125 ASPEN ROAD

Owner: ABERNATHY 07 LIVNG TRST, PAMELA

View Value: \$ 58,300

Subject: FRAN NOTCH & SKI MTS

Width: AVERAGE
Depth: TOP 50

Distance: CLOSE/NEAR

Condition: 100

Notes:



Map Lot Sub: 000004 000007 000000 **Location:** 235 OAKS ROAD

Owner: GROSSMAN, RICHARD E.

View Value: \$ 58,300

Subject: FRAN NOTCH & SKI MTS

Width: AVERAGE
Depth: TOP 50
Distance: CLOSE/NEAR

Condition: 100

Notes:

 Most Recent Sale:
 11/09/15
 4169/0897
 Q I
 \$540,000

 Current Assessment:
 \$516,600

Map Lot Sub: 000006 000007 000000 **Location:** 393 OVERBROOK ROAD

Owner: COOKE, MICHAEL T.

View Value: \$ 58,300

Subject: FRAN NOTCH & SKI MTS

Width: WIDE Depth: TOP 75

Distance: CLOSE/NEAR

Condition: 50





Map Lot Sub: 000015 000019 000006

Location: 357 BICKFORD HILL ROAD **Owner:** STONE, ELIZABETH MCPHAUL

View Value: \$ 58,300

Subject: FRAN NOTCH & SKI MTS

Width: AVERAGE
Depth: TOP 50
Distance: CLOSE/NEAR

Condition: 100

Notes:



Map Lot Sub: 000016 000001 000003

Location: 114 BALANCING ROCK ROAD

Owner: PELLETIER, BRUCE A

View Value: \$ 58,300

Subject: FRAN NOTCH & SKI MTS

Width: AVERAGE Depth: TOP 50

Distance: CLOSE/NEAR

Condition: 100

Notes:



Map Lot Sub: 000019 000010 000010 **Location:** 39 NOTCHWAY DRIVE

Owner: RAUSCHENBACH, KURT

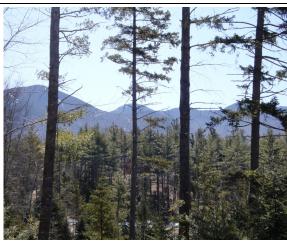
View Value: \$ 58,300

Subject: FRAN NOTCH & SKI MTS

Width: AVERAGE
Depth: TOP 50
Distance: CLOSE/NEAR

Condition: 100

Notes:



Map Lot Sub: 000022 0004-1 000002

Location: 140 MORRISTOWN ROAD

Owner: GROOM, DAVID

View Value: \$ 58,300

Subject: FRAN NOTCH & SKI MTS

Width: WIDE Depth: TOP 50

Distance: CLOSE/NEAR

Condition: 75
Notes: SSNL



Map Lot Sub: 000023 000017 000000 Location: 276 RIDGE ROAD Owner: FOSS, PAUL W.

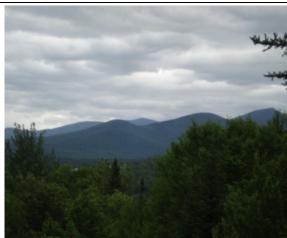
View Value: \$ 58,300

Subject: FRAN NOTCH & SKI MTS

Width: AVERAGE
Depth: TOP 50
Distance: CLOSE/NEAR

Condition: 100

Notes:



Map Lot Sub: 000024 000013 000000 **Location:** 41 TIMBER LANE

Owner: CHAFEE, STEPHANIE D.

View Value: \$ 58,300

Subject: FRAN NOTCH & SKI MTS

Width: NARROW Depth: TOP 75

Distance: CLOSE/NEAR

Condition: 100

Notes:



Map Lot Sub: 000024 000017 000000 Location: 135 TIMBER LANE

Owner: MARSEILLES, CHRISTOPHER M.

View Value: \$ 58,300

Subject: FRAN NOTCH & SKI MTS

Width: AVERAGE
Depth: TOP 50
Distance: CLOSE/NEAR

Condition: 100

Notes:



Map Lot Sub: 000024 000021 000000 **Location:** 179 TIMBER LANE

Owner: LAVIN, JEFFREY C.

View Value: \$ 58,300

Subject: FRAN NOTCH & SKI MTS

Width: AVERAGE
Depth: TOP 50
Distance: CLOSE/NEAR

Condition: 100

Printed: 09/01/2016 2:17:20 pm



Map Lot Sub: 000024 000022 000000
Location: 201 TIMBER LANE
Owner: BURKE, JOHN P.

View Value: \$ 58,300

Subject: FRAN NOTCH & SKI MTS

Width: AVERAGE
Depth: TOP 50
Distance: CLOSE/NEAR

Condition: 100

Notes:



Map Lot Sub: 000024 000037 000000 Location: 383 LAFAYETTE ROAD Owner: MAGNESS, RONALD W.

View Value: \$ 58,300

Subject: FRAN NOTCH & SKI MTS

Width: NARROW Depth: TOP 75

Distance: CLOSE/NEAR

Condition: 100

Notes:



Map Lot Sub: 000024 000037 000002 Location: 25 TOAD HILL ROAD Owner: MCLAUGHLIN, JAMES

View Value: \$ 58,300

Subject: FRAN NOTCH & SKI MTS

Width: AVERAGE
Depth: TOP 50
Distance: CLOSE/NEAR

Condition: 100
Notes:



Map Lot Sub: 000024 000042 000000 Location: 181 TOAD HILL ROAD Owner: SNOWDALE, ROBERT L

View Value: \$ 58,300

Subject: FRAN NOTCH & SKI MTS

Width: AVERAGE
Depth: TOP 50
Distance: CLOSE/NEAR

Condition: 100



Map Lot Sub: 000024 000051 000000 **Location:** 446 LAFAYETTE ROAD

Owner: ROY, ANDREA

View Value: \$ 58,300

Subject: FRAN NOTCH & SKI MTS

Width: AVERAGE
Depth: TOP 50
Distance: CLOSE/NEAR

Condition: 100

Notes:



Map Lot Sub: 000024 000054 000000 Location: 101 ROCKWOOD ROAD Owner: COLE, WILLIAM R

View Value: \$ 58,300

Subject: FRAN NOTCH & SKI MTS

Width: AVERAGE Depth: TOP 50

Distance: CLOSE/NEAR

Condition: 100

Notes:



Map Lot Sub: 000031 000006 000000 Location: 135 KINSMAN ROAD Owner: THERMOS TRUST, THE

View Value: \$ 58,300

Subject: FRAN NOTCH & SKI MTS

Width: AVERAGE
Depth: TOP 50
Distance: CLOSE/NEAR

Condition: 100

Notes:



Map Lot Sub: 000028 000071 000000

Location: 56 WOODCHUCK TRAIL

Owner: WOODCHUCK TRAIL REALTY TRUST

View Value: \$59,400 Subject: MOUNTAINS

Width: WIDE
Depth: TOP 75

Distance: EXTREME DISTANT

Condition: 90



Map Lot Sub: 000028 000109 000000 Location: 53 SUNSET RIDGE ROAD Owner: SHACHOY, N.JAMES

View Value: \$ 59,400

Subject: MOUNTAINS

Width: WIDE Depth: TOP 75

Distance: EXTREME DISTANT

Condition: 90

Notes: SSNL OBST

 Date
 Book/Page
 Type
 Price

 Most Recent Sale:
 12/05/14
 4099/472
 Q I
 \$319,000

Current Assessment:

\$329,000

 Map Lot Sub:
 000030 000004 000003

 Location:
 1680 EASTON ROAD

 Owner:
 GUNN, CHARLES P.

View Value: \$ 61,600

Subject: FRAN NOTCH & SKI MTS

Width: WIDE **Depth:** TOP 50

Distance: CLOSE/NEAR

Condition: 80
Notes: SSNL



Map Lot Sub: 000024 000047 000000

Location: 33 MOUNTAIN VIEW ROAD

Owner: MCCABE II REV TRST, CHARLES H.

View Value: \$ 64,900

Subject: FRAN NOTCH & SKI MTS

Width: AVERAGE
Depth: TOP 75
Distance: CLOSE/NEAR

Condition: 75
Notes: OBST



Map Lot Sub: 000008 000002 000000

Location: 375 PLANTATION ROAD

Owner: BUDDENHAGEN REV TR, JENNIFER S

View Value: \$ 66,000

Subject: CANNON MT

Width: WIDE Depth: TOP 50

Distance: CLOSE/NEAR

Condition: 100



Map Lot Sub: 000015 000027 000000 Location: 438 BICKFORD HILL ROAD Owner: MOYER, BERYL HATT

View Value: \$ 66,000 Subject: MOUNTAINS

Width: WIDE Depth: TOP 75

Distance: EXTREME DISTANT

Condition: 100
Notes:



Map Lot Sub: 000016 000019 000000 Location: 402 OLD COUNTY ROAD

Owner: DOYLE, SAMUEL C.

View Value: \$ 66,000 Subject: CANNON MT

Width: WIDE

Depth: TOP 50

Distance: CLOSE/NEAR

Condition: 100
Notes:



Map Lot Sub: 000020 000002 000010

Location: 170 POWDER HILL DRIVE **Owner:** SANTIS, WILLIAM F

View Value: \$ 66,000 Subject: MOUNTAINS

Width: WIDE
Depth: TOP 75

Distance: EXTREME DISTANT

Condition: 100
Notes:



Map Lot Sub: 000020 000002 000016

Location: 42 POINT OF VIEW DRIVE
Owner: AYDELOTT TRUST, PETER C.

View Value: \$ 66,000

Subject: MOUNTAINS
Width: WIDE

Width: WIDE Depth: TOP 75

Distance: EXTREME DISTANT

Condition: 100



Map Lot Sub: 000020 000002 000017
Location: 22 POINT OF VIEW DRIVE
Owner: BUDROW TRUST, BEATRICE C.

View Value: \$ 66,000

Subject: MOUNTAINS

Width: WIDE Depth: TOP 75

Distance: EXTREME DISTANT

Condition: 100

Notes:



Map Lot Sub: 000020 000002 000019 **Location:** 4 POINT OF VIEW DRIVE

Owner: BRUINS, JOHN B

View Value: \$ 66,000 Subject: MOUNTAINS

Width: WIDE
Depth: TOP 75

Distance: EXTREME DISTANT

Condition: 100

Notes:



Map Lot Sub: 000022 000004 000003

Location: MCKENZIE WOODS ROAD

Owner: TTW, LLC

View Value: \$ 66,000 CU

Subject: CANNON MT

Width: WIDE
Depth: TOP 50

Distance: CLOSE/NEAR

Condition: 100
Notes:



Map Lot Sub: 000024 000039 000000 **Location:** 95 TOAD HILL ROAD

Owner: RUSSELL, MICHAEL B.

View Value: \$ 66,000

Subject: FRAN NOTCH & SKI MTS

Width: AVERAGE
Depth: TOP 50
Distance: DISTANT
Condition: 100



Map Lot Sub: 000028 000040 000000 Location: 49 DEER PASS ROAD Owner: SHEA, ROSEMARY ANNE

View Value: \$66,000
Subject: MOUNTAINS
Width: AVERAGE
Depth: FULL 100%

Distance: EXTREME DISTANT

Condition: 100
Notes:



Map Lot Sub: 000028 000150 000000 Location: 34 RIDGECUT ROAD Owner: SHALEK, GORDON S

View Value: \$ 66,000 Subject: MOUNTAINS

Width: WIDE
Depth: TOP 75

Distance: EXTREME DISTANT

Condition: 100
Notes: PL OBST



Map Lot Sub: 000033 000003 000000 Location: 2190 EASTON ROAD Owner: MCKENZIE, JOEL C.

View Value: \$ 70,400
Subject: MOUNTAINS
Width: WIDE
Depth: FULL 100%

Distance: CLOSE/NEAR

Condition: 100
Notes:



Map Lot Sub: 000008 000001 000025

Location: 26 WINTERGREEN LANE

Owner: RICHMOND DESCENDANT'S, MELIND

View Value: \$ 74,800 Subject: CANNON MT Width: AVERAGE Depth: TOP 75

Distance: CLOSE/NEAR

Condition: 100
Notes:



Map Lot Sub: 000008 000007 000000
Location: 377 PLANTATION ROAD
Owner: HEISKELL, ANDREW

View Value: \$ 74,800

Subject: CANNON MT
Width: AVERAGE
Depth: TOP 75

Distance: CLOSE/NEAR

Condition: 100
Notes:



Map Lot Sub: 000016 000001 000016

Location: 158 MEADOW CREST DRIVE

Owner: BOSWELL LIVING TRUST, LAURIE A

View Value: \$ 74,800 Subject: CANNON MT Width: AVERAGE Depth: TOP 75

Distance: CLOSE/NEAR

Condition: 100
Notes:



Map Lot Sub: 000020 000002 000015

Location: 54 POINT OF VIEW DRIVE **Owner:** MCPHERSON, VICKI A

View Value: \$ 74,800 Subject: CANNON MT Width: AVERAGE Depth: TOP 75 Distance: CLOSE/NEAR

Condition: 100
Notes:



Map Lot Sub: 000021 000011 000005

Location: WELLS ROAD

Owner: MARCOUX, MARYANN

View Value: \$ 74,800 Subject: CANNON MT Width: AVERAGE Depth: TOP 75

Distance: CLOSE/NEAR

Condition: 100
Notes:



Map Lot Sub: 000024 000040 000000 Location: 121 TOAD HILL ROAD Owner: ROSHAK, PHILLIP G.

View Value: \$ 74,800 Subject: CANNON MT Width: AVERAGE Depth: TOP 75 **Distance:** CLOSE/NEAR

Condition: 100





Map Lot Sub: 000025 000009 000001 Location: 1300 EASTON ROAD Owner: MORRIS, WILLIAM A.

View Value: \$ 74,800 Subject: CANNON MT Width: AVERAGE Depth: TOP 75 **Distance:** CLOSE/NEAR

Condition: 100

Notes:



Map Lot Sub: 000028 000120 000000 Location: 16 SUNSET RIDGE ROAD Owner: GABLE, RICHARD R.

View Value: \$ 74,800

Subject: MITTERSILL SLOPE

Width: AVERAGE Depth: TOP 75 **Distance:** CLOSE/NEAR

Condition: 100 **Notes:**



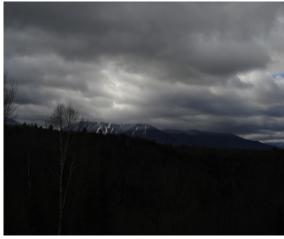
Map Lot Sub: 000020 000002 000012 Location: 6 POWDER HILL DRIVE

Owner: RAMSDEN, PETER B.

View Value: \$ 75,900 Subject: MOUNTAINS Width: AVERAGE Depth: FULL 100% Distance: DISTANT Condition: 125

Notes: FRONT MITTERSILL V

Date Book/Page Type **Price** Most Recent Sale: 01/08/16 4182/0344 Q I \$510,000 **Current Assessment:** \$519,900



Map Lot Sub: 000007 000001 000000 Location: 782 FOREST HILL ROAD Owner: PRESBY, THADDEUS D

View Value: \$ 77,000

Subject: FRAN NOTCH & SKI MTS

Width: WIDE Depth: TOP 50 **Distance:** CLOSE/NEAR

Condition: 100

Notes:



Map Lot Sub: 000007 000002 000000 Location: 484 FOREST HILL ROAD Owner: PALMER, THOMAS A

View Value: \$ 77,000

Subject: FRAN NOTCH & SKI MTS

Width: WIDE Depth: TOP 50

Distance: CLOSE/NEAR

Condition: 100

Notes:



Map Lot Sub: 000007 000002 000001 Location: 556 FOREST HILL ROAD

Owner: GERMANO REVOCABLE TRST, JOSE

View Value: \$ 77,000

Subject: FRAN NOTCH & SKI MTS

Width: WIDE Depth: TOP 50

Distance: CLOSE/NEAR

Condition: 100 **Notes:**



Map Lot Sub: 000008 000001 000024 Location: 192 FOXGLOVE LANE Owner: O'NEIL, KEVIN P.

View Value: \$ 77,000

Subject: FRAN NOTCH & SKI MTS

Width: WIDE Depth: TOP 50

Distance: CLOSE/NEAR

Condition: 100



Map Lot Sub: 000008 000029 000000 Location: 40 FIDDLEHEAD ROAD Owner: PATERSON, DOUGLAS M

View Value: \$ 77,000

Subject: FRAN NOTCH & SKI MTS

Width: WIDE
Depth: TOP 50
Distance: CLOSE/NEAR

Condition: 100

Notes:

 Date
 Book/Page
 Type
 Price

 Most Recent Sale:
 06/22/15
 4137/0684
 Q I
 \$611,000

 Current Assessment:
 \$637,800

Map Lot Sub: 000016 000001 000008

Location: 180 BALANCING ROCK ROAD

Owner: SIMMONS, RICHARD D.

View Value: \$ 77,000

Subject: FRAN NOTCH & SKI MTS

Width: WIDE Depth: TOP 50

Distance: CLOSE/NEAR

Condition: 100

Notes:



2015/05/07

Map Lot Sub: 000019 000010 000011 **Location:** 17 NOTCHWAY DRIVE

Owner: STEBER/MEDANICH 2006 TRUST

View Value: \$ 77,000

Subject: FRAN NOTCH & SKI MTS

Width: WIDE
Depth: TOP 50
Distance: CLOSE/NEAR

Condition: 100

Notes:

 Most Recent Sale:
 06/11/14
 4061/0550
 Q V
 \$170,000

 Current Assessment:
 \$452,300

Map Lot Sub: 000022 000004 000002

Location: MCKENZIE WOODS ROAD

Owner: COYNE. PATRICK

View Value: \$ 77,000

Subject: FRAN NOTCH & SKI MTS

Width: WIDE
Depth: TOP 50

Distance: CLOSE/NEAR

Condition: 100





Map Lot Sub: 000023 000011 000000 Location: 345 RIDGE ROAD Owner: CLOUGH, TIMOTHY A

View Value: \$ 77,000

Subject: FRAN NOTCH & SKI MTS

Width: WIDE
Depth: TOP 50
Distance: CLOSE/NEAR

Condition: 100

Notes:



Map Lot Sub: 000024 000048 000000

Location: 159 MOUNTAIN VIEW ROAD

Owner: TROOBOFF, STEVAN K.

View Value: \$ 77,000

Subject: FRAN NOTCH & SKI MTS

Width: WIDE Depth: TOP 50

Distance: CLOSE/NEAR

Condition: 100

Notes:



Map Lot Sub: 000024 000048 000007

Location: 91 MOUNTAIN VIEW ROAD

Owner: MCCABE II REV TRST, CHARLES H.

View Value: \$ 77,000

Subject: FRAN NOTCH & SKI MTS

Width: WIDE
Depth: TOP 50

Distance: CLOSE/NEAR

Condition: 100
Notes:



Map Lot Sub: 000026 000013 000000

Location: 79 MORRISTOWN ROAD

Owner: FORD, MICHAEL J.

View Value: \$ 77,000

Subject: FRAN NOTCH & SKI MTS

Width: WIDE Depth: TOP 50

Distance: CLOSE/NEAR

Condition: 100



Map Lot Sub: 000030 000002 000011 **Location:** 38 RAVEN LANE

Owner: WOODWARD, JEFFREY R.

View Value: \$ 77,000

Subject: FRAN NOTCH & SKI MTS

Width: WIDE
Depth: TOP 50
Distance: CLOSE/NEAR

Condition: 100

Notes:



Map Lot Sub: 000030 000004 000005 Location: 1626 EASTON ROAD Owner: WYMAN, PATRICK J.

View Value: \$ 77,000

Subject: FRAN NOTCH & SKI MTS

Width: WIDE Depth: TOP 50

Distance: CLOSE/NEAR

Condition: 100

Notes:



Map Lot Sub: 000031 000019 000000

Location: 156 MOUNTAIN VIEW ROAD

Owner: LANG, PHILIPP

View Value: \$ 77,000

Subject: FRAN NOTCH & SKI MTS

Width: WIDE
Depth: TOP 50

Distance: CLOSE/NEAR

Condition: 100
Notes:



Map Lot Sub: 000031 000031 000000 **Location:** TIMBER LANE LOT 3

Owner: CATELLI, JOSEPH L.

View Value: \$ 77,000

Subject: FRAN NOTCH & SKI MTS

Width: WIDE
Depth: FULL 100%
Distance: CLOSE/NEAR

Condition: 50
Notes: OBST



Map Lot Sub: 000031 000040 000000 Location: 470 TIMBER LANE Owner: PETTIGLIO, MICHAEL

View Value: \$ 77,000

Subject: FRAN NOTCH & SKI MTS

Width: WIDE
Depth: TOP 50
Distance: CLOSE/NEAR

Condition: 100

Notes:



Map Lot Sub: 000032 000003 000000 Location: 157 FOBES ROAD Owner: BURWELL, RICHARD E.

View Value: \$ 77,000

Subject: FRAN NOTCH & SKI MTS

Width: WIDE

Depth: TOP 50

Distance: CLOSE/NEAR

Condition: 100

Notes: OWNER CONTROL



Map Lot Sub: 000023 000009 000000 **Location:** 217 RIDGE ROAD

Owner: SANDROFF, PATIENCE FERRIS

View Value: \$ 78,100

Subject: FRAN NOTCH & SKI MTS

Width: AVERAGE
Depth: TOP 75
Distance: CLOSE/NEAR

Condition: 90

Notes: SSNL OBST



Map Lot Sub: 000008 00001A 000009 **Location:** 54 WOODBINE LANE

Owner: LANGWORTHY REVOC TRST, RICHA

View Value: \$ 82,500

Subject: FRAN NOTCH & SKI MTS

Width: AVERAGE
Depth: TOP 75
Distance: CLOSE/NEAR

Condition: 95

Notes: SSNL OBST



Map Lot Sub: 000028 000031 000000 Location: 82 ALPEN HILL ROAD Owner: LODDING, DAVID

View Value: \$ 83,600 Subject: MOUNTAINS

> Width: WIDE **Depth:** FULL 100%

Distance: EXTREME DISTANT

Condition: 95

Notes: SSNL OBST



Map Lot Sub: 000004 000015 000000 Location: 166 OAKS ROAD Owner: SHORTSLEEVE, JOHN

View Value: \$ 86,900

Subject: FRAN NOTCH & SKI MTS

Width: AVERAGE Depth: TOP 75

Distance: CLOSE/NEAR

Condition: 100

Notes:



Map Lot Sub: 000008 000019 000000 Location: 150 INDIAN PIPE ROAD

Owner: BARNABY, ROLAND T & LINDA L

View Value: \$ 86,900

Subject: FRAN NOTCH & SKI MTS

Width: AVERAGE Depth: TOP 75 **Distance:** CLOSE/NEAR

Condition: 100 **Notes:**



Map Lot Sub: 000008 00001A 000001 **Location:** 42 WINTERGREEN LANE Owner: KRILL FAMILY TRUST

View Value: \$ 86,900

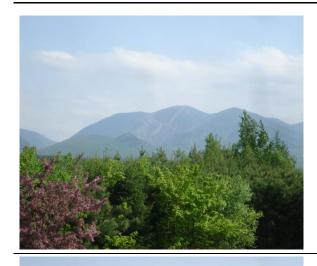
Subject: FRAN NOTCH & SKI MTS

Width: AVERAGE Depth: TOP 75

Distance: CLOSE/NEAR

Condition: 100

Printed: 09/01/2016 2:17:20 pm



Map Lot Sub: 000008 00001A 000003 **Location:** 58 WINTERGREEN LANE

Owner: MARTINI, NANCY

View Value: \$ 86,900

Subject: FRAN NOTCH & SKI MTS

Width: AVERAGE
Depth: TOP 75
Distance: CLOSE/NEAR

Condition: 100

Notes:

 Date
 Book/Page
 Type
 Price

 Most Recent Sale:
 11/11/14
 4088/0599
 Q I
 \$454,000

Current Assessment:

\$470,700

Map Lot Sub: 000008 00001A 000004 Location: 168 WINTERGREEN LANE Owner: AINSWORTH, PETER F.

View Value: \$ 86,900

Subject: FRAN NOTCH & SKI MTS

Width: AVERAGE
Depth: TOP 75

Distance: CLOSE/NEAR

Condition: 100

Notes:



Map Lot Sub: 000012 000007 000000

Location: 347 PLANTATION ROAD Owner: HUGGETT, JAMES M.

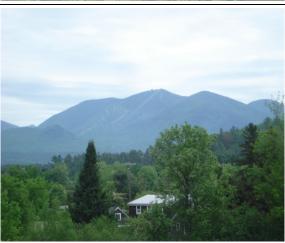
View Value: \$ 86,900

Subject: FRAN NOTCH & SKI MTS

Width: AVERAGE
Depth: TOP 75
Distance: CLOSE/NEAR

Distance: CLUSE/NEAR

Condition: 100
Notes:



Map Lot Sub: 000014 000140 000000

Location: 39 BERWICK COURT

Owner: MOULTON LIVING TRUST, LARRY J.

View Value: \$ 86,900

Subject: FRAN NOTCH & SKI MTS

Width: AVERAGE
Depth: TOP 75
Distance: CLOSE/NEAR

Condition: 100

Printed: 09/01/2016 2:17:20 pm



Map Lot Sub: 000015 000003 000000 Location: 71 RIDGE ROAD Owner: BREWER, EDWARD S.

View Value: \$ 86,900

Subject: FRAN NOTCH & SKI MTS

Width: AVERAGE
Depth: TOP 75
Distance: CLOSE/NEAR

Condition: 100

Notes:



Map Lot Sub: 000015 000013 000000 **Location:** 124 RIDGE ROAD

Owner: BLISS PER. RES. TRUST, LEE N.

View Value: \$ 86,900

Subject: FRAN NOTCH & SKI MTS

Width: AVERAGE
Depth: TOP 75

Distance: CLOSE/NEAR

Condition: 100

Notes:



Map Lot Sub: 000015 000019 000002 Location: 137 SPLIT ROCK DRIVE Owner: CIZEK, ALBERT A.

View Value: \$ 86,900

Subject: FRAN NOTCH & SKI MTS

Width: AVERAGE
Depth: TOP 75
Distance: CLOSE/NEAR

Distance: CLOSE/NEA

Condition: 100
Notes:



Map Lot Sub: 000015 000028 000003

Location: 85 IRON FOUNDRY ROAD

Owner: CONNOLLY FAMILY REVOCABLE TR

View Value: \$ 86,900

Subject: FRAN NOTCH & SKI MTS

Width: AVERAGE
Depth: TOP 75

Distance: CLOSE/NEAR

Condition: 100

Printed: 09/01/2016 2:17:20 pm



Map Lot Sub: 000015 000041 000000 **Location:** 36 HOFFMAN'S DRIVE

Owner: HOFFMAN IRREVOC. TRUST, JILL T

View Value: \$ 86,900

Subject: FRAN NOTCH & SKI MTS

Width: AVERAGE
Depth: TOP 75
Distance: CLOSE/NEAR

Condition: 100

Notes:



Map Lot Sub: 000016 000001 000015

Location: 121 MEADOW CREST DRIVE

Owner: NYBORG, PHILIP S.

View Value: \$ 86,900

Subject: FRAN NOTCH & SKI MTS

Width: AVERAGE **Depth:** TOP 75

Distance: CLOSE/NEAR

Condition: 100

Notes:



Map Lot Sub: 000017 000007 000000

Location: 405 OLD COUNTY ROAD
Owner: KAUFMAN, JEFFREY

View Value: \$ 86,900

Subject: FRAN NOTCH & SKI MTS

Width: AVERAGE
Depth: TOP 75
Distance: CLOSE/NEAR

Condition: 100

Notes:

Date Book/Page Type Price

Most Recent Sale: 10/31/13 4022/0665 Q I \$635,000

Current Assessment:

Map Lot Sub: 000018 000018 000000

Location: 214 BUTTERHILL ROAD

Owner: GIVENS, JANE L

View Value: \$ 86,900

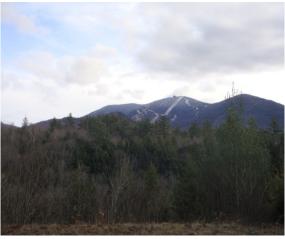
Subject: FRAN NOTCH & SKI MTS

Width: AVERAGE Depth: TOP 75

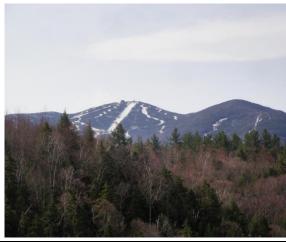
Distance: CLOSE/NEAR

Condition: 100

Notes:



\$600,900



Map Lot Sub: 000018 000018 000001 Location: 216 BUTTERHILL ROAD Owner: FLANDERS SR., HARVEY J.

View Value: \$ 86,900

Subject: FRAN NOTCH & SKI MTS

Width: AVERAGE
Depth: TOP 75
Distance: CLOSE/NEAR

Condition: 100

Notes:



Map Lot Sub: 000022 0011.1 000010

Location: 447 FRANCONIA MTNS ROAD

Owner: LEVENSON, JANET A.

View Value: \$ 86,900

Subject: FRAN NOTCH & SKI MTS

Width: AVERAGE **Depth:** TOP 75

Distance: CLOSE/NEAR

Condition: 100

Notes:



Map Lot Sub: 000023 000019 000000

Location: 270 SKI PINE CLUB ROAD

Owner: NEESON, TRACY

View Value: \$ 86,900

Subject: FRAN NOTCH & SKI MTS

Width: AVERAGE
Depth: TOP 75
Distance: CLOSE/NEAR

Condition: 100

Notes:



Map Lot Sub: 000024 000014 000000

Location: 67 TIMBER LANE

Owner: DALLAS, ROBERT V.

View Value: \$ 86,900

Subject: FRAN NOTCH & SKI MTS

Width: AVERAGE
Depth: TOP 75

Distance: CLOSE/NEAR

Condition: 100



Map Lot Sub: 000024 000023 000000 **Location:** 223 TIMBER LANE

Owner: HANSBERGER TRUST, ELIZABETH M

View Value: \$ 86,900

Subject: FRAN NOTCH & SKI MTS

Width: AVERAGE
Depth: TOP 75
Distance: CLOSE/NEAR

Condition: 100

Notes:



Map Lot Sub: 000024 000026 000000 **Location:** 208 TIMBER LANE

Owner: CANAVAN REVOC. TRUST, LINDA J.

View Value: \$ 86,900

Subject: FRAN NOTCH & SKI MTS

Width: AVERAGE **Depth:** TOP 75

Distance: CLOSE/NEAR

Condition: 100

Notes:



Map Lot Sub: 000024 000033 000000 **Location:** 363 LAFAYETTE ROAD

Owner: NELSON, ALICE REVOC LIVING TRU

View Value: \$ 86,900

Subject: FRAN NOTCH & SKI MTS

Width: AVERAGE
Depth: TOP 75
Distance: CLOSE/NEAR

Condition: 100

Notes:



Map Lot Sub: 000024 000058 000000 **Location:** 197 ROCKWOOD ROAD

Owner: GOLDSTONE, JEAN DIPIRO

View Value: \$ 86,900

Subject: FRAN NOTCH & SKI MTS

Width: AVERAGE
Depth: TOP 75

Distance: CLOSE/NEAR

Condition: 100



Map Lot Sub: 000025 000009 000002 Location: 1302 EASTON ROAD Owner: MORRIS, RICHARD G.

View Value: \$ 86,900

Subject: FRAN NOTCH & SKI MTS

Width: AVERAGE
Depth: TOP 75
Distance: CLOSE/NEAR

Condition: 100

Notes:



Map Lot Sub: 000030 000004 000004 Location: 1628 EASTON ROAD Owner: D'ONFRO, PAUL J.

View Value: \$ 86,900

Subject: FRAN NOTCH & SKI MTS

Width: AVERAGE **Depth:** TOP 75

Distance: CLOSE/NEAR

Condition: 100

Notes:



Map Lot Sub: 000031 000004 000000 Location: 75 KINSMAN ROAD Owner: KIZZIER, CARR M.

View Value: \$ 86,900

Subject: FRAN NOTCH & SKI MTS

Width: AVERAGE
Depth: TOP 75
Distance: CLOSE/NEAR

Condition: 100
Notes:



Map Lot Sub: 000028 000029 000000

Location: 108 ALPEN HILL ROAD
Owner: COLDREN, DIANA

View Value: \$ 88,000

Subject: MOUNTAINS

Width: WIDE

Depth: FULL 100%

Distance: EXTREME DISTANT

Condition: 100

Notes:

 Date
 Book/Page
 Type
 Price

 Most Recent Sale:
 12/02/15
 4174/0352
 Q I
 \$320,000

 Current Assessment:
 \$316,700

Printed: 09/01/2016 2:17:20 pm



Map Lot Sub: 000028 000111 000000
Location: 71 SUNSET RIDGE ROAD
Owner: STRAW, JEFFREY S.

View Value: \$88,000

Subject: MOUNTAINS

Width: WIDE

Depth: FULL 100%

Distance: EXTREME DISTANT

Condition: 100

Notes:



Map Lot Sub: 000001 000002 000000 **Location:** 1217 COAL HILL ROAD

Owner: CORNELL FAMILY PROPERTIES

View Value: \$ 89,100

Subject: FRAN NOTCH & SKI MTS

Width: WIDE
Depth: TOP 50
Distance: DISTANT
Condition: 100

Notes:



Map Lot Sub: 000009 000001 000000 **Location:** COAL HILL ROAD

Owner: OTOROWSKI FAMILY 1996 REV TRST

View Value: \$ 89,100

Subject: FRAN NOTCH & SKI MTS

Width: WIDE
Depth: TOP 50
Distance: DISTANT
Condition: 100

Notes:



Map Lot Sub: 000013 000026 000004 **Location:** 123 PENNYROYAL LN

Owner: MANGOLD DAVIS P.

View Value: \$ 89,100

Subject: FRAN NOTCH & SKI MTS

Width: WIDE
Depth: TOP 50
Distance: DISTANT
Condition: 100



Map Lot Sub: 000007 000001 000001
Location: 790 FOREST HILL ROAD
Owner: PRESBY, TREVOR B.

View Value: \$ 99,000 Subject: CANNON MT

Width: WIDE
Depth: TOP 75
Distance: CLOSE/NEAR

Condition: 100

Notes:



Map Lot Sub: 000019 000010 000003 Location: 110 NOTCHWAY DRIVE Owner: ROSHAK, PHILLIP G.

View Value: \$ 99,000 Subject: CANNON MT

Width: WIDE Depth: TOP 75

Distance: CLOSE/NEAR

Condition: 100

Notes:



Map Lot Sub: 000019 000011 000000
Location: 476 BUTTERHILL ROAD
Owner: BUTTERHILL PARTNERS

View Value: \$ 99,000 Subject: CANNON MT

Width: WIDE Depth: TOP 75

Distance: CLOSE/NEAR

Condition: 100
Notes:



Map Lot Sub: 000020 000002 000025 Location: 31 CHAMPION'S WAY

Owner: BOISSONNEAULT, RYAN D.

View Value: \$ 99,000 Subject: CANNON MT

Width: WIDE
Depth: TOP 75

Distance: CLOSE/NEAR

Condition: 100



Map Lot Sub: 000021 000012 000000 **Location:** 439 WELLS ROAD

Owner: TRAINOR, CARY RANDOLPH

View Value: \$ 99,000 Subject: CANNON MT

Width: WIDE
Depth: TOP 75
Distance: CLOSE/NEAR

Condition: 100

Notes:



Map Lot Sub: 000034 000004 000000
Location: EASTON ROAD
Owner: PALMER, WALTER

View Value: \$ 99,000 CU

Subject: CANNON MT

Width: WIDE Depth: TOP 75

Distance: CLOSE/NEAR

Condition: 100

Notes:



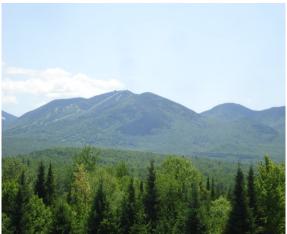
Map Lot Sub: 000014 000153 000001

Location: 290 IRON FOUNDRY ROAD Owner: STANTON, MIRIAM A.

View Value: \$ 100,100

Subject: FRAN NOTCH & SKI MTS

Width: AVERAGE
Depth: TOP 75
Distance: DISTANT
Condition: 100
Notes:



Map Lot Sub: 000015 000017 000000

Location: 181 BICKFORD HILL ROAD

Owner: WHITNEY JR. REVOC TRST, ROBERT

View Value: \$ 100,100

Subject: FRAN NOTCH & SKI MTS

Width: AVERAGE
Depth: TOP 75
Distance: DISTANT
Condition: 100



Map Lot Sub: 000004 000028 000007 Location: 244 SUMMIT DRIVE Owner: SPINELLI, SUSAN J.

View Value: \$ 103,400 Subject: MOUNTAINS Width: PANORAMIC Depth: TOP 75

Distance: EXTREME DISTANT

Condition: 100

Notes:



Map Lot Sub: 000008 000027 000000 Location: 52 FIDDLEHEAD ROAD Owner: BRAWN, MALCOLM W.

View Value: \$ 104,500

Subject: FRAN NOTCH & SKI MTS

Width: WIDE Depth: TOP 75

Distance: CLOSE/NEAR

Condition: 90

Notes: SSNL OBST



Map Lot Sub: 000015 000012 000000 Location: 158 RIDGE ROAD Owner: FRANCONIA, TOWN OF

View Value: \$ 104,500

Subject: FRAN NOTCH & SKI MTS

Width: AVERAGE
Depth: FULL 100%
Distance: CLOSE/NEAR

Condition: 90
Notes: SSNL



Map Lot Sub: 000031 000037 000000

Location: 528 TIMBER LANE

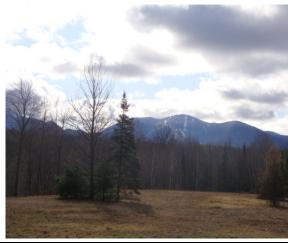
Owner: POMIECKO REVOCABLE TRUST

View Value: \$ 104,500

Subject: FRAN NOTCH & SKI MTS

Width: AVERAGE
Depth: FULL 100%
Distance: CLOSE/NEAR

Condition: 90
Notes: SSNL



Map Lot Sub: 000002 000004 000000

Location: 1094 FOREST HILL ROAD

Owner: CROCKER REALTY TRUST

View Value: \$ 115,500

Subject: FRAN NOTCH & SKI MTS

Width: WIDE
Depth: TOP 75
Distance: CLOSE/NEAR

Condition: 100

Notes:



Map Lot Sub: 000004 000006 000000 Location: 139 ASPEN ROAD Owner: FORD, STEVEN M.

View Value: \$ 115,500

Subject: FRAN NOTCH & SKI MTS

Width: WIDE Depth: TOP 75

Distance: CLOSE/NEAR

Condition: 100

Notes:



Map Lot Sub: 000004 000011 000011 Location: 110 NATURE DRIVE Owner: HEINRICH, BRUCE

View Value: \$ 115,500

Subject: FRAN NOTCH & SKI MTS

Width: WIDE
Depth: TOP 75

Distance: CLOSE/NEAR

Condition: 100
Notes:



Map Lot Sub: 000004 000011 000012 **Location:** 171 NATURE DRIVE

Owner: STADELMANN, COLLEEN

View Value: \$ 115,500

Subject: FRAN NOTCH & SKI MTS

Width: WIDE Depth: TOP 75

Distance: CLOSE/NEAR

Condition: 100



Map Lot Sub: 000004 000011 000013 Location: 173 NATURE DRIVE Owner: BEDOR, TINA M

View Value: \$ 115,500

Subject: FRAN NOTCH & SKI MTS

Width: WIDE Depth: TOP 75 **Distance:** CLOSE/NEAR

Condition: 100

Notes:



Map Lot Sub: 000005 000032 000000 Location: 134 FOREST ROAD Owner: BEAULIEU, THOMAS J.

View Value: \$ 115,500

Subject: FRAN NOTCH & SKI MTS

Width: WIDE Depth: TOP 75

Distance: CLOSE/NEAR

Condition: 100

Notes:

Date Book/Page Type **Price** Most Recent Sale: 11/26/13 4027/0915 \$303,000 QΙ \$355,000

Current Assessment:

Map Lot Sub: 000005 000035 000000

Location: 64 FOREST ROAD Owner: BUONOPANE, THOMAS J.

View Value: \$ 115,500

Subject: FRAN NOTCH & SKI MTS

Width: WIDE Depth: TOP 75

Distance: CLOSE/NEAR

Condition: 100 **Notes:**



Map Lot Sub: 000008 000001 000020 Location: 34 LARKSPUR LANE Owner: SCHAFER II, CARL E.

View Value: \$ 115,500

Subject: FRAN NOTCH & SKI MTS

Width: WIDE Depth: TOP 75

Distance: CLOSE/NEAR

Condition: 100 **Notes:**





Map Lot Sub: 000008 000001 000022 Location: 143 FOXGLOVE LANE Owner: KIRBY, CAROLYN M.

View Value: \$ 115,500

Subject: FRAN NOTCH & SKI MTS

Width: WIDE
Depth: TOP 75
Distance: CLOSE/NEAR

Condition: 100

Notes:



Map Lot Sub: 000014 000153 000000 **Location:** 386 IRON FOUNDRY ROAD

Owner: SCHMUCKER, PAUL

View Value: \$ 115,500

Subject: FRAN NOTCH & SKI MTS

Width: WIDE Depth: TOP 75

Distance: CLOSE/NEAR

Condition: 100

Notes:



Map Lot Sub: 000015 000003 000001 Location: 115 RIDGE ROAD Owner: COWLES, TIMOTHY C.

View Value: \$ 115,500

Subject: FRAN NOTCH & SKI MTS

Width: WIDE
Depth: TOP 75
Distance: CLOSE/NEAR

Condition: 100

Notes:



Map Lot Sub: 000015 000006 000000

Location: 208 RIDGE ROAD

Owner: ROORBACH 95 RTI,ELIZABETH W

View Value: \$ 115,500

Subject: FRAN NOTCH & SKI MTS

Width: WIDE
Depth: TOP 75

Distance: CLOSE/NEAR

Condition: 100

Printed: 09/01/2016 2:17:20 pm



Map Lot Sub: 000015 000014 000000 Location: 94 RIDGE ROAD

Owner: HAMBLIN 92 TRUST, JAMES B.

View Value: \$ 115,500

Subject: FRAN NOTCH & SKI MTS

Width: WIDE Depth: TOP 75 **Distance:** CLOSE/NEAR

Condition: 100

Notes:



Map Lot Sub: 000015 000026 000000 Location: 440 BICKFORD HILL ROAD

Owner: MCPHAUL JR., DAVID

View Value: \$ 115,500

Subject: FRAN NOTCH & SKI MTS

Width: WIDE Depth: TOP 75

Distance: CLOSE/NEAR

Condition: 100

Notes:



Map Lot Sub: 000015 000031 000000

Location: 114 IRON FOUNDRY ROAD

Owner: COHEN, RONALD P

View Value: \$ 115,500

Subject: FRAN NOTCH & SKI MTS

Width: WIDE Depth: TOP 75

Distance: CLOSE/NEAR

Condition: 100

Notes:



Map Lot Sub: 000016 000001 000007

Location: 216 BALANCING ROCK ROAD

Owner: THONIS, PETER W.

View Value: \$ 115,500

Subject: FRAN NOTCH & SKI MTS

Width: WIDE Depth: TOP 75

Distance: CLOSE/NEAR

Condition: 100

Notes:

Date Book/Page Type **Price** Most Recent Sale: 11/25/13 4027/0191 QΙ \$875,000 **Current Assessment:** \$732,900

Printed: 09/01/2016 2:17:20 pm



Map Lot Sub: 000016 000001 000011

Location: 298 MEADOW CREST DRIVE **Owner:** MOSEDALE, KENNETH H.

View Value: \$ 115,500

Subject: FRAN NOTCH & SKI MTS

Width: WIDE
Depth: TOP 75
Distance: CLOSE/NEAR

Condition: 100

Notes:



Map Lot Sub: 000016 000001 000012

Location: 201 BALANCING ROCK ROAD

Owner: PLANT, STEVEN L

View Value: \$ 115,500

Subject: FRAN NOTCH & SKI MTS

Width: WIDE Depth: TOP 75

Distance: CLOSE/NEAR

Condition: 100

Notes:



Map Lot Sub: 000017 000006 000000

Location: 404 OLD COUNTY ROAD Owner: DIMARZIO, MARK A.

View Value: \$ 115,500

Subject: FRAN NOTCH & SKI MTS

Width: WIDE Depth: TOP 75

Distance: CLOSE/NEAR

Condition: 100
Notes:



Map Lot Sub: 000019 000010 000006

Location: 172 NOTCHWAY DRIVE **Owner:** SULLIVAN, JAMES M.

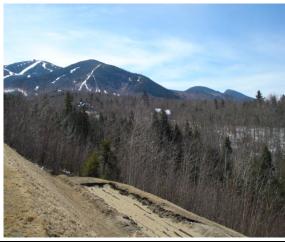
View Value: \$ 115,500

Subject: FRAN NOTCH & SKI MTS

Width: WIDE Depth: TOP 75

Distance: CLOSE/NEAR

Condition: 100



Map Lot Sub: 000020 000002 000014 Location: 1980 PROFILE ROAD Owner: SAMPO, VINCENT E

View Value: \$ 115,500

Subject: FRAN NOTCH & SKI MTS

Width: WIDE
Depth: TOP 75
Distance: CLOSE/NEAR

Condition: 100

Notes:



Map Lot Sub: 000022 000004 000001 Location: 504 MORRISTOWN ROAD

Owner: MACLEOD 2003 TRUST, MARIE M.

View Value: \$ 115,500

Subject: FRAN NOTCH & SKI MTS

Width: WIDE Depth: TOP 75

Distance: CLOSE/NEAR

Condition: 100

Notes:



Map Lot Sub: 000023 000001 000000 **Location:** 176 LAFAYETTE ROAD

Owner: WINSLOW 2002 REV TRT, ELINOR C

View Value: \$ 115,500

Subject: FRAN NOTCH & SKI MTS

Width: WIDE
Depth: TOP 75
Distance: CLOSE/NEAR

Condition: 100

Notes:



Map Lot Sub: 000023 000012 000000

Location: 393 RIDGE ROAD **Owner:** BROOKS, DAVID C.

View Value: \$ 115,500

Subject: FRAN NOTCH & SKI MTS

Width: WIDE Depth: TOP 75

Distance: CLOSE/NEAR

Condition: 100



Map Lot Sub: 000024 000007 000000 Location: 189 LAFAYETTE ROAD Owner: EYMAN, THOMAS H

View Value: \$ 115,500

Subject: FRAN NOTCH & SKI MTS

Width: WIDE
Depth: TOP 75
Distance: CLOSE/NEAR

Condition: 100

Notes:



Map Lot Sub: 000024 000007 000001 **Location:** 191 LAFAYETTE ROAD

Owner: GILBERT REV TRUST '16, R.M & M

View Value: \$ 115,500

Subject: FRAN NOTCH & SKI MTS

Width: WIDE Depth: TOP 75

Distance: CLOSE/NEAR

Condition: 100

Notes:



Map Lot Sub: 000024 000007 000002 Location: 193 LAFAYETTE ROAD Owner: HOLLAND, RAYMOND L

View Value: \$ 115,500

Subject: FRAN NOTCH & SKI MTS

Width: WIDE
Depth: TOP 75

Distance: CLOSE/NEAR

Condition: 100
Notes:



Map Lot Sub: 000025 000007 000000 **Location:** 955 WELLS ROAD

Owner: GROTE, G. PETER

View Value: \$ 115,500

Subject: FRAN NOTCH & SKI MTS

Width: WIDE
Depth: TOP 75

Distance: CLOSE/NEAR

Condition: 100



Map Lot Sub: 000025 000008 000001 Location: 1424 EASTON ROAD Owner: WEBSTER, STEPHEN H

View Value: \$ 115,500

Subject: FRAN NOTCH & SKI MTS

Width: WIDE
Depth: TOP 75
Distance: CLOSE/NEAR

Condition: 100

Notes:



Map Lot Sub: 000025 000008 000002 Location: 1333 EASTON ROAD

Owner: PATTON REVOC TRST, CHRISTOPHER

View Value: \$ 115,500

Subject: FRAN NOTCH & SKI MTS

Width: WIDE Depth: TOP 75

Distance: CLOSE/NEAR

Condition: 100

Notes:



Map Lot Sub: 000026 000016 000001 **Location:** 533 WELLS ROAD

Owner: LOVETT REVOC.TRUST, KATHLEEN M

View Value: \$ 115,500

Subject: FRAN NOTCH & SKI MTS

Width: WIDE
Depth: TOP 75
Distance: CLOSE/NEAR

Condition: 100

Notes:



Map Lot Sub: 000031 000001 000000 **Location:** 300 DELAGE ROAD

Owner: COLE, VICTORIA

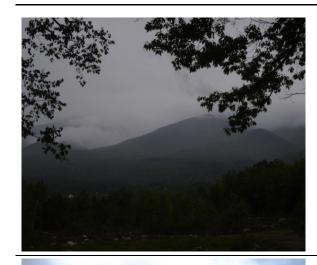
View Value: \$ 115,500

Subject: FRAN NOTCH & SKI MTS

Width: WIDE
Depth: TOP 75

Distance: CLOSE/NEAR

Condition: 100



Map Lot Sub: 000031 000003 000000 **Location:** 19 KINSMAN ROAD

Owner: FLANAGAN, JOSEPH JOHN

View Value: \$ 115,500

Subject: FRAN NOTCH & SKI MTS

Width: AVERAGE
Depth: FULL 100%
Distance: CLOSE/NEAR

Condition: 100

Notes:

 Most Recent Sale:
 03/25/16
 4194/0640
 Q I
 \$425,000

 Current Assessment:
 \$447,900

Map Lot Sub: 000031 000034 000000 Location: 483 TIMBER LANE Owner: MODIE, RICHARD E

View Value: \$ 115,500

Subject: FRAN NOTCH & SKI MTS

Width: WIDE Depth: TOP 75

Distance: CLOSE/NEAR

Condition: 100

Notes:



Map Lot Sub: 000031 000035 000000 Location: 509 TIMBER LANE

Owner: NELSON REVOC TRST, KATHLEEN M.

View Value: \$ 115,500

Subject: FRAN NOTCH & SKI MTS

Width: WIDE
Depth: TOP 75
Distance: CLOSE/NEAR

Condition: 100

Notes:



Map Lot Sub: 000031 000036 000000 **Location:** 529 TIMBER LANE

Owner: HETZNER, PHILIP J.

View Value: \$ 115,500

Subject: FRAN NOTCH & SKI MTS

Width: WIDE
Depth: FULL 100%
Distance: CLOSE/NEAR

Condition: 75
Notes: SSNL



Map Lot Sub: 000031 000039 000000
Location: 476 TIMBER LANE
Owner: MOORE, KAREN

View Value: \$ 115,500

Subject: FRAN NOTCH & SKI MTS

Width: WIDE
Depth: TOP 75
Distance: CLOSE/NEAR

Condition: 100

Notes:



Map Lot Sub: 000031 000041 000000 **Location:** 396 TIMBER LANE

Owner: CASHMAN-DIAMOND, DANA MARIE

View Value: \$ 115,500

Subject: FRAN NOTCH & SKI MTS

Width: WIDE Depth: TOP 75

Distance: CLOSE/NEAR

Condition: 100

Notes:



Map Lot Sub: 000031 000042 000000 **Location:** 394 TIMBER LANE

Owner: MCDERMOTT JR., JAMES E.

View Value: \$ 115,500

Subject: FRAN NOTCH & SKI MTS

Width: WIDE
Depth: FULL 100%
Distance: CLOSE/NEAR

Condition: 75

Notes: PARTS SSNL

 Most Recent Sale:
 05/18/15
 4128/834
 Q I
 \$459,000

 Current Assessment:
 \$469,600



Map Lot Sub: 000028 000148 000000 Location: 34 HUBERTUS RING Owner: VALAR, BREEN, HYDE

View Value: \$ 126,500
Subject: MOUNTAINS
Width: PANORAMIC
Depth: FULL 100%
Distance: DISTANT
Condition: 100

Printed: 09/01/2016 2:17:20 pm



Map Lot Sub: 000031 000030 000000
Location: 383 TIMBER LANE
Owner: BURT, ALLENE C.

View Value: \$ 126,500

Subject: FRAN NOTCH & SKI MTS

Width: WIDE
Depth: TOP 75
Distance: DISTANT

Condition: 95

Notes: SSNL OBST



Map Lot Sub: 000008 000023 000000 Location: 84 INDIAN PIPE ROAD Owner: CUDDY, ELEANOR M.

View Value: \$ 133,100

Subject: FRAN NOTCH & SKI MTS

Width: WIDE
Depth: TOP 75
Distance: DISTANT
Condition: 100

Notes:



Map Lot Sub: 000012 000089 000000
Location: 994 PROFILE ROAD
Owner: WILLIAMS, RICHARD Q

View Value: \$ 133,100

Subject: FRAN NOTCH & SKI MTS

Width: WIDE
Depth: TOP 75
Distance: DISTANT
Condition: 100
Notes:



Map Lot Sub: 000016 000001 000002

Location: 104 BALANCING ROCK ROAD

Owner: DALEY, PAUL View Value: \$ 133,100

Subject: FRAN NOTCH & SKI MTS

Width: WIDE
Depth: TOP 75
Distance: DISTANT
Condition: 100



Map Lot Sub: 000028 000129 000000 Location: 102 HUBERTUS RING Owner: DWYER, REALTY TRUST

View Value: \$ 137,500 Subject: MOUNTAINS Width: PANORAMIC Depth: FULL 100%

Distance: EXTREME DISTANT

Condition: 100

Notes:



Map Lot Sub: 000004 000011 000003 Location: 22 SUMMIT DRIVE Owner: AARON TRUST

View Value: \$ 154,000

Subject: FRAN NOTCH & SKI MTS

Width: WIDE
Depth: FULL 100%
Distance: CLOSE/NEAR

Condition: 100

Notes:



Map Lot Sub: 000004 000013 000000 Location: 252 OAKS ROAD

Owner: MOYER III REV TRST, BENTON L.

View Value: \$ 154,000

Subject: FRAN NOTCH & SKI MTS

Width: WIDE
Depth: FULL 100%
Distance: CLOSE/NEAR

Condition: 100
Notes:



Map Lot Sub: 000008 00001A 000005

Location: 172 WINTERGREEN LANE
Owner: KUNZ, ELIZABETH H.

View Value: \$ 154,000

Subject: FRAN NOTCH & SKI MTS

Width: WIDE
Depth: FULL 100%
Distance: CLOSE/NEAR

Condition: 100

Notes:

 Date
 Book/Page
 Type
 Price

 Most Recent Sale:
 07/31/15
 /
 Q I
 \$500,000

 Current Assessment:
 \$490,400

Printed: 09/01/2016 2:17:20 pm



Map Lot Sub: 000015 000004 000000 Location: 143 RIDGE ROAD Owner: GODDARD, THOMAS

View Value: \$ 154,000

Subject: FRAN NOTCH & SKI MTS

Width: WIDE
Depth: FULL 100%
Distance: CLOSE/NEAR

Condition: 100

Notes:



Map Lot Sub: 000015 000019 000003 Location: 170 SPLIT ROCK DRIVE Owner: ELLIOTT, GLENDON M.

View Value: \$ 154,000

Subject: FRAN NOTCH & SKI MTS

Width: WIDE
Depth: FULL 100%
Distance: CLOSE/NEAR

Condition: 100

Notes:

 Date
 Book/Page
 Type
 Price

 Most Recent Sale:
 11/10/15
 4170/504
 Q I
 \$525,000

 Current Assessment:
 \$572,200

Map Lot Sub: 000022 0004-1 000004 **Location:** 143 MORRISTOWN ROAD

Owner: NOONAN, PHILIP

View Value: \$ 154,000

Subject: FRAN NOTCH & SKI MTS

Width: WIDE
Depth: FULL 100%
Distance: CLOSE/NEAR

Condition: 100
Notes:



Map Lot Sub: 000023 000026 000000

Location: 130 SKI PINE CLUB ROAD
Owner: MARTIN 2004 FAMILY TRUST

View Value: \$ 154,000

Subject: FRAN NOTCH & SKI MTS

Width: WIDE
Depth: FULL 100%
Distance: CLOSE/NEAR

Condition: 100

Notes:



Printed: 09/01/2016 2:17:20 pm



Map Lot Sub: 000024 000011 000000 Location: 5 TIMBER LANE Owner: GREENLEAF, DAWN

View Value: \$ 154,000

Subject: FRAN NOTCH & SKI MTS

Width: WIDE
Depth: FULL 100%
Distance: CLOSE/NEAR

Condition: 100

Notes:



Map Lot Sub: 000031 000010 000000 Location: 299 KINSMAN ROAD

Owner: BUSH REVOCABLE TRUST, SHARON G

View Value: \$ 154,000

Subject: FRAN NOTCH & SKI MTS

Width: WIDE
Depth: FULL 100%
Distance: CLOSE/NEAR

Condition: 100

Notes:



Map Lot Sub: 000031 000029 000000 Location: 351 TIMBER LANE Owner: RIGLER, DOUGLAS V.

View Value: \$ 154,000

Subject: FRAN NOTCH & SKI MTS

Width: WIDE
Depth: FULL 100%
Distance: CLOSE/NEAR

Condition: 100
Notes:



Map Lot Sub: 000031 000033 000000 **Location:** 461 TIMBER LANE

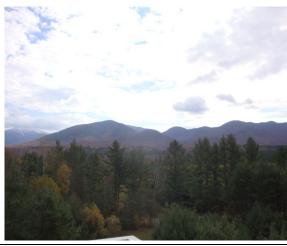
Owner: BART, LYNN E. & EDMOND B.

View Value: \$ 154,000

Subject: FRAN NOTCH & SKI MTS

Width: WIDE
Depth: FULL 100%
Distance: CLOSE/NEAR

Condition: 100



 Map Lot Sub:
 000030 000004 000006

 Location:
 1624 EASTON ROAD

 Owner:
 SNAMYW, LLC

View Value: \$ 156,200

Subject: FRAN NOTCH & SKI MTS

Width: PANORAMIC

Depth: TOP 75 **Distance:** DISTANT

Condition: 75
Notes: SSNL



Map Lot Sub: 000032 000002 000000

Location: 260 FOBES ROAD

Ourner: PUBWELL BIGHARD

Owner: BURWELL RICHARD E.

View Value: \$ 165,000 Subject: CANNON MT

Width: WIDE

Depth: FULL 100%

Distance: EXTREME DISTANT

Condition: 100

Notes:



Map Lot Sub: 000023 000021 000000 Location: 172 SKI PINE CLUB ROAD Owner: POOLE FARM REALTY TRUST

View Value: \$ 192,500

Subject: FRAN NOTCH & SKI MTS

Width: WIDE

Depth: FULL 100%

Distance: EXTREME DISTANT

Condition: 100
Notes:



Map Lot Sub: 000023 000023 000000

Location: 144 SKI PINE CLUB ROAD

Owner: GRAHAM, DIANE G.

View Value: \$ 192,500

Subject: FRAN NOTCH & SKI MTS

Width: WIDE

Depth: FULL 100%

Distance: EXTREME DISTANT

Condition: 100

C. BUILDING GRADING

- <u>B5 Bare Minimum House</u> Minimum camp. Typically no interior finish, foundation, central heat, plumbing or electric service.
- <u>**B4** Below Minimum House</u> 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.
- **<u>B2 Basic Weather Tight House</u>** Very plain shelter with few doors or windows, low grade design interior and exterior. Typically without an enclosed foundation.
- <u>B1 Below Average House</u> 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.
- <u>A0 Average House</u> 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.
- <u>A1 Above Average House</u> 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.
- <u>A2 Good Quality House</u> 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.
- <u>A3 Very Good Quality House</u> 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.
- <u>A4 Excellent Quality House</u> 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.
- <u>A5 Excellent + Quality House</u> 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.

<u>Grades Above A5</u> - 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 (000003 000010 000000)



B3 -- AVG-30 (000013 000025 000001)



B2 -- AVG-20 (000005 000025 000000)



B3 -- AVG-30 (000006 000028 000000)



B2 -- AVG-20 (000014 000057 000000)



B2 -- AVG-20 (000023 000013 000000)



B2 -- AVG-20 (000010 000001 000000)



B1 -- AVG-10 (000015 000045 000000)



A0 -- AVG (000012 000044 000000)



B1 -- AVG-10 (000015 000016 000000)



B1 -- AVG-10 (000015 000047 000000)



A0 -- AVG (000012 000048 000000)



A0 -- AVG (000005 000012 000000)



A1 -- AVG+10 (000004 000011 000015)



A1 -- AVG+10 (000004 000002 000000)



A0 -- AVG (000005 000016 000000)



A1 -- AVG+10 (000004 000016 000001)



A1 -- AVG+10 (000012 000086 000000)



A1 -- AVG+10 (000013 000034 000000)



A2 -- AVG+20 (000001 000001 000000)



A2 -- AVG+20 (000005 000019 000000)



A2 -- AVG+20 (000018 000022 000000)



A2 -- AVG+20 (000003 000003 000001)



A3 -- AVG+30 (000011 000002 000000)



A3 -- AVG+30 (000007 000001 000001)



A3 -- AVG+30 (000014 000151 000001)



A4 -- EXC (000023 000020 000000)



A3 -- AVG+30 (000008 000002 000000)



A4 -- EXC (000019 000010 000009)



A4 -- EXC (000004 000011 000011)



A4 -- EXC (000031 000041 000000)



A5 -- EXC+10 (000015 000017 000000)



A6 -- EXC+20 (000024 000048 000000)



A5 -- EXC+10 (000031 000019 000000)



A5 -- EXC+10 (000022 0011.1 000007)



A6 -- EXC+20 (000019 000010 000010)



A7 -- EXC+40 (000020 000002 000004)



A8 -- EXC+60 (000008 000001 000022)



AA -- SPECIAL USE (000008 000027 000000)



A7 -- EXC+40 (000008 000007 000000)



A8 -- EXC+60 (000025 000008 000002)

