

Appendix N

Useful Definitions and

Definitions from Rev 600 Administrative Rules

Abatement: An official reduction or elimination of one's assessed valuation after completion of the original assessment. An official reduction or elimination of one's tax liability after completion of the tax roll.

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 residual land 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.

Adjustments: Modifications in the reported value of a variable, such as sale price. For example, adjustments can be used to estimate market value in the sales comparison approach by modifications for differences between comparable and subject properties. Note: Adjustments are applied to the characteristics of the comparable properties in a sequence that depends on the method of adjustment selected.

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 by Abstraction: A method of separating a whole property value into land and improvement components. The appraiser estimates replacement cost new, subtracts an appropriate amount for depreciation, and subtracts the remainder from the whole property value to estimate the land value.

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.

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 Card, Building: A card used by an assessor or appraiser on which is carried a 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 by which such cost and depreciation are estimated. Note: The building appraisal card is frequently combined with the land appraisal card into a single document. In such event, the combination card may be used for a composite appraisal as well as for a summation appraisal. **Also called a "property record card".**

Appraisal Card, Land: A card used by an assessor or appraiser on which is carried a sketch or an adequate description of a parcel of land, a description of its location, a list of the principal factors affecting its market value, and the calculations by which the market value is estimated.

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

Appraisal Foundation: The organization authorized by the United States Congress as the source of appraisal standards and appraiser qualifications. The Appraisal Foundation publishes the Uniform Standards of Professional Appraisal Practice (USPAP).

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

Appraisal Report: The oral or written communication of a completed appraisal.

Appraisal-Sale Price Ratio: The ratio of the appraised value to the sale price (or adjusted sale price) of a property; a simple indication of appraisal accuracy.

Appraisal Standards Board: The division of The Appraisal Foundation that develops, publishes, interprets, and amends the Uniform Standards of Professional Appraisal Practice on behalf of appraisers and users of appraisal services. The New Hampshire Legislature has empowered New Hampshire's own Appraisal Standards Board, under RSA 21-J:14-b.

Appraiser: One who estimates the value of property; more commonly, one of a group of professionally skilled persons holding themselves out as experts in valuation

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.

Appurtenance: In appraisal, an appurtenance is any addition to a property that becomes a part of that property. Generally, an appurtenance differs from a fixture in that the fixture was once personal property.

Arm's-Length Sale: A sale in the open market between two unrelated parties, each of which 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: A value set on real estate and personal property by a government as a basis for levying taxes. 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: In general, the official act of determining the amount of the tax base. As applied to property taxes, the official act of discovering, listing, and appraising property, whether performed by an assessor, a board of review, or a court. The value placed on property in the course of such act.

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

Assessment Progressivity or Regressivity: An appraisal bias such that high-value properties are appraised higher (or lower) than low-value properties in relation to market values. See "price-related differential" (PRD).

Assessor: The head of an assessment agency; sometimes used collectively to refer to all administrators of the assessment function. The public officer or member of a public body whose duty it is to make the original assessment.

Assessment Year: A year beginning on the day after the assessment date and ending on the assessment date in the calendar year next following. The 365 days beginning with the appraisal date.

Automated Valuation Model (AVM): An automated valuation model (AVM) is a mathematically based computer software program that produces an estimate of market value based on market analysis of location, market conditions, and real estate characteristics from information that was previously and separately collected. The distinguishing feature of an AVM is that it is a market appraisal produced through mathematical modeling. Credibility of an AVM is dependent on the data used and the skills of the modeler producing the AVM.

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. In assessment administration, assessment progressivity or regressivity is one kind of possible bias.

Board of Tax and Land Appeals: Empowered by RSA 71-B, the Board of Tax and Land Appeals has responsibility for: hearing appeals of individual tax assessments, exemptions or refunds, whether levied by the State or its municipalities; hearing petitions for reassessment and determining the adequacy of reassessments ordered by the board; and 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 appraiser in estimating value.

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.

Cost Approach: One of the three approaches to value, the cost approach is based on the principle of substitution—that a rational, informed purchaser would pay no more for a property than the cost of building an acceptable substitute with like utility. The cost approach seeks to determine the replacement cost new of an improvement less depreciation plus land value. The method of estimating the value of property by: (a) estimating the cost of construction based on

replacement or reproduction cost new or trended historic cost (often adjusted by a local multiplier); (b) subtracting depreciation; and, (c) adding the estimated land value. The land value is most frequently determined by the sales comparison approach.

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).

Effective Tax Rate: The tax rate expressed as a percentage of market value; will be different from the nominal tax rate when the assessment ratio is not equal to 1. The relationship between dollars of tax and dollars of market value of a property. The rate may be calculated either by dividing tax by value or by multiplying a property's assessment level by its nominal tax rate.

Escheat: The right to have property revert 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 appraisal 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 market wide in personal property, and is generally considered to be economically infeasible to cure.

Factor: An underlying characteristic of something (such as a house) that may contribute to the value of a variable (such as its sale price) but is observable only indirectly. For example, construction quality is a factor defined by workmanship, spacing of joists, and materials used. Factor definition and measurement may be done subjectively or by a computer-assisted statistical algorithm known as factor analysis. Loosely, any characteristic used in adjusting the sales prices of comparable properties. The reciprocal of a rate. Assessments may be equalized by multiplying them by a factor equal to the reciprocal of the assessment ratio, and value can be estimated using the income approach by multiplying income by a factor equal to the reciprocal of the discount rate.

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, sometimes by examining their interiors but more often by looking at their exteriors.

Fixture: Attached improvements that can be real or personal property. If attached to the realty in such a manner that its removal would damage the real property or the fixture, the fixture is realty. If the fixture is removable without damage, it is generally considered personal property. An item of equipment that, because of the way it is used, the way it is attached, or both, has become an integral part of a building or other improvement. A fixture, such as a bathtub, is classified as real property, but trade fixtures (fixtures used in the conduct of business) are classified as personal property.

Full-Market-Value Assessment Standard: Assessments for which a law or other standard requires that the assessment ratio equals 100%.

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.

Highest and Best Use: A principle of appraisal and assessment requiring that each property be appraised as though it were being put to its most profitable use (highest possible present net worth), given probable legal, physical, and financial constraints. The principle entails first identifying the most appropriate market, and second, the most profitable use within that market. The concept is most commonly discussed in connection with underutilized land.

Horizontal Inequity: Differences based on criteria other than value range in the levels of assessment of groups of properties. For example, properties in one neighborhood may have a higher level of assessment than similar properties in another neighborhood. See vertical inequity.

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 can 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.

Intangible Personal Property: Property that has no physical existence beyond merely representational, nor any extrinsic value; includes rights over tangible real and personal property, but not rights of use and possession. Its value lies chiefly in what it represents. Examples include corporate stock, bonds, money on deposit, goodwill, restrictions on activities (for example, patents and trademarks), and franchises. Note: Thus, in taxation, the rights evidenced by outstanding corporation stocks and bonds constitute intangible property of the security holders because they are claims against the assets owned and income received by the corporation rather than by the stockholders and bondholders; interests in partnerships, deeds, and the like are not ordinarily considered intangible property for tax purposes because they are owned by the same persons who own the assets and receive the income to which they attach.

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, 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, that is, the owner of a leasehold estate.

Lessor: The person granting a possessory interest in property by lease, that is, the conveyor of a leasehold estate, the holder of a leased fee estate.

Level of Assessment; Assessment Ratio: The common or overall ratio of assessed values to market values. Compare level of appraisal. Note: The two terms are sometimes distinguished, but there is no convention determining their meanings when they are. Three concepts are commonly of interest: what the assessment ratio is legally required to be, what the assessment ratio is, and what the assessment ratio seems to be, based on a sample and the application of inferential statistics. When level of assessment is distinguished from assessment ratio, "level of assessment" usually means either the legal requirement or the true ratio, and "assessment ratio" usually means the true ratio or the sample statistic.

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: The process by which the assessor ensures that records for the taxable property identified during discovery are preserved with integrity, available for use in valuation activities, and ultimately reflected in the assessment roll.

Long-lived Items: Items that are the basic structure of a building and are not usually replaced during economic life. For example: foundation, roof structure, and framing

Market Approach: A valuation term with several meanings. In its broadest use, it might denote any valuation procedure intended to produce an estimate of market value, or any valuation procedure that incorporates market-derived data, such as the stock and debt technique, gross rent multiplier method, and allocation by ratio. In its narrowest use, it might denote the sales comparison approach.

Market-Value: Is defined in RSA 75:1 as: "the property's full and true value as the same would be appraised in payment of a just debt due from a solvent debtor". An expanded definition of "Market Value" as defined within the NH Department of Revenue Administration, Property Appraisal Division's "600 Rules", establishes the market value of a property must meet the following criteria:

- (a) Is the most probable price, not the highest, lowest or average price;
- (b) Is expressed in terms of money;
- (c) Implies a reasonable time for exposure to the market;
- (d) Implies that both buyer and seller are informed of the uses to which the property may be put;
- (e) Assumes an arm's length transaction in the open market;
- (f) Assumes a willing buyer and a willing seller, with no advantage being taken by either buyer or seller; and
- (g) Recognizes both the present use and the potential use of the property.

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.

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.

Mill Rate: A tax rate expressed as mills per dollar. For example, a 2 percent tax rate is \$2 per \$100, \$20 per \$1,000, or 20 mills per dollar.

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

Neighborhood: The environment of a subject property that has a direct and immediate effect on value. A geographic area (in which there are typically fewer than several thousand properties) 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: The income expected from a property, after deduction of allowable expenses. 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. 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.

Nominal Tax Rate: The stated tax rate, which does not necessarily correspond to the effective tax rate.

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 over adequacy; (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.

Personal Property: Consists of every kind of property that is not real property; movable without damage to itself or the real estate; subdivided into tangible and intangible. Also called "personality."

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: The increment of value ascribed to a plot because of its suitability in size, shape, and/or location with reference to other plots (preferred). 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".

Possessory Interest: The right to occupy and use any benefit in a transferred property, granted under lease, licenses, permit, concession, or other contract. A private taxable interest in public tax-exempt property, for example, a private service station in a federal military base. Assessment of this interest presents complex valuation problems. Among the issues are whether the ownership or the use is exempt, whether the parcel should be split, and whether market rent differs from contract rent.

Price Related Differential (PRD): The mean divided by the weighted mean. The statistic has a slight bias upward. Price-related differentials above 1.03 tend to indicate assessment regressivity; price-related differentials below 0.98 tend to indicate assessment progressivity.

Principle of Contribution: The principle of contribution requires an appraiser to measure the value of any improvement to a property by the amount it contributes to market value, not by its cost.

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.

Property Record Card: An assessment document with blanks for the insertion of data for property identification and description, for value estimation, and for property owner satisfaction. The basic objectives of property record forms are, first, to serve as a repository of most of the information deemed necessary for identifying and describing a property, valuing a property, and assuring property owners that the assessor is conversant with their properties, and, second, to document property appraisals. Use of properly designed property record forms permits an organized and uniform approach to amassing a property inventory

Ratio Study: A study of the relationship between appraised or assessed values and market values. Indicators of market values may be either sales (sales ratio study) or independent "expert" appraisals (appraisal ratio study). Of common interest in ratio studies are the level and uniformity of the appraisals or assessments. See also level of appraisal and level of assessment.

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

Reconciliation: The final step in the valuation process wherein consideration is given to the relative strengths and weaknesses of the three approaches to value, the nature of the property appraised, and the quantity and quality of available data in formation of an overall opinion of value (either a single point estimate or a range of value). Also termed "correlation" in some texts.

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

Residual Value of Improvements: A value ascribed to improvements on a parcel of land by deducting from the total value of land and improvements (as determined by composite appraisal) the value of the land alone (as determined by comparison with other parcels). Contrast residual value of land. Note: A residual value of improvements is usually estimated only when the land is obviously not improved to its highest and best use.

Residual Value of Land: A value ascribed to land alone by deducting from the total value of land and improvements (as determined by composite appraisal) the value of the improvements (as determined by the depreciated reproduction cost method). Contrast residual value of improvements.

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

Right-of-Way: An easement consisting of a right to pass through through the servient estate (preferred). 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.

Sales Comparison Approach: One of three approaches to value, the sales comparison approach estimates a property's value (or some other characteristic, such as its depreciation) by reference to comparable sales.

Short-lived Items: Items of a structure that have a shorter life than the basic structure. For example, roofing, water heaters, floor covering, and interior finish.

Site Amenities: The specific location-related positive attributes of a property: topography, utilities, street traffic, view, and so on.

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.

Standard Error: A measure of the precision of a measure of central tendency; the smaller the standard error, the more reliable the measure of central tendency. Standard errors are used in calculating a confidence interval about the arithmetic mean and the weighted mean.

Statistics: 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. 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, Progressive: A tax in which the effective rate is higher for a taxpayer subject to taxation on a large tax base than for a taxpayer subject to taxation on a small tax base. Loosely used to refer to any tax that absorbs a larger proportion of the wealth or income of the well-to-do classes than of the poorer classes. Contrast tax, proportional; tax, special property; tax, graduated.

Tax, Proportional: A tax in which the effective tax rate is the same for all taxpayers regardless of the sizes of the tax bases on which they are subject to taxation. Contrast tax, progressive; tax, regressive

Tax Rate: The amount of tax stated in terms of a unit of the tax base, for example, 30 mills per dollar, 2 percent, 2 cents per gallon. For the property tax, the percentage of assessed value at which each property is taxed in a given district. Distinguish between effective tax rate and nominal tax rate.

Tax, Regressive: A tax in which the effective rate is higher for a taxpayer subject to taxation on a small tax base than for a taxpayer subject to taxation on a large tax base. Loosely used to refer to any tax that absorbs a smaller proportion of the wealth or income of the well-to-do classes than of the poorer classes. Note: A tax is said to be regressive in administration, though not legally regressive, when the ratio of the actual base to the statutory base declines as the statutory base increases, in such manner as to nullify a proportional statutory rate or to make a progressive statutory rate actually regressive. The same usage is conversely applicable to the terms "progressive tax" and "proportional tax," but is less commonly associated with them. Contrast tax, progressive; tax, proportional.

Tenement: Real property and the rights to ownership, especially those of a permanent nature that relate to and pass with the land.

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.

Time Value of Money: The principle that an amount of money anticipated as income in the future is always worth less than an equal amount in hand at the present time.

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

Trade Fixture: Property attached to a rented space or building by a tenant, used in conducting a business and owned by the tenant. Also called "chattel fixture."

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.

Uniform Standards of Professional Appraisal Practice: Annual publication of the Appraisal Standards Board of The Appraisal Foundation: "These Standards deal with the procedures to be followed in performing an appraisal, review or consulting service and the manner in which an appraisal, review or consulting service is communicated. . . .STANDARD 6 sets forth criteria for the development and reporting of mass appraisals for ad valorem tax purposes or any other universe of properties"

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

Unweighted Mean: A mean in which each value is considered only once. See weighted mean.

Use Code: A code (used on a property record form) to indicate a property's use class or, less often, potential use.

Use Class: A grouping of properties based on their use rather than, for example, their acreage or construction. One of the following classes of property: single-family residential, multifamily residential, agricultural, commercial, industrial, vacant land, and institutional/exempt. Any

subclass refinement of the above—for example, townhouse, detached single-family, condominium, house on farm, and so on. See also property use category.

Vacancy and Collection Loss: The amount of money deducted from potential annual gross income to reflect the effect of probable vacancy and turnover, or nonpayment of rent by tenants. Vacancy and collection loss are commonly expressed as a percentage of potential annual gross income, and they should be based on market research, not actual rental history of a property.

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

Vertical Inequity: Differences in the levels of assessment of properties related to the value ranges of the properties. That is, properties of higher value have assessment levels different from properties of lower value. See horizontal inequity.

Weighted Average Method: In personal property appraisal, a method of inventory cost accounting whereby inventory is valued according to the unit price of all units owned throughout the year, calculated by dividing total acquisition cost of all inventory by the number of units owned.

Weighted Coefficient of Dispersion: The coefficient of dispersion when the absolute differences between individual assessment ratios and the measure of central tendency (for example, median ratio) are weighted on the basis of sale price.

Weighted Coefficient of Variation: The coefficient of variation when the squared differences between individual assessment ratios and the arithmetic mean ratio are weighted on the basis of sale price.

Weighted Mean Ratio: Sum of the appraised values divided by the sum of the sales prices, which weights each value in proportion to its sale price.

Weighted Mean; Weighted Average: An average in which each value is adjusted by a factor reflecting its relative importance in the whole before the values are summed and divided by their number.

Yield Rate: The return on investment applicable to a series of incomes that results in the present worth of each. Examples of yield rates are interest rate, discount rate, equity yield rate, and internal rate of return. The required rate of return on equity capital; a component of the capitalization rate (or discount rate or mortgage-equity overall rate) that must be separately specified in band-of investment analysis and mortgage equity analysis.

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.

CHAPTER Rev 600 PROPERTY ASSESSMENT

PART Rev 601 DEFINITIONS

Rev 601.01 “Abatement review” means to make an assessment recommendation to the municipal assessing officials or to make a change to an assessment that is in response to an abatement request from a taxpayer.

Rev 601.02 “Appraisal” means the act or process of developing a market value estimate of property which will be used as the basis for valuation, fulfilling a municipality’s statutory duties relative to property tax administration including, but not limited to those pursuant to RSA 75:1.

Rev 601.03 “Appraisal work” means the act or process of developing and making a market value estimate of property, or an adjustment to an assessment, which shall be used as the basis for the valuation of a municipality in accordance with statutory requirements including, but not limited to those pursuant to RSA 75:1.

Rev 601.04 “Appraiser” means any person, firm, company, or corporation who makes an appraisal, an assessment, or provides appraisal work and meets one of the following conditions:

- (a) Is certified by the DRA in accordance with Asb 300; or
- (b) Is statutorily given the authority to appraise property pursuant to RSA 75:1, RSA 81:1, RSA 41:2-g, or RSA 48:13.

Rev 601.05 “Assessing services” means the making of appraisals, reappraisals, assessments, or providing other services on behalf of municipal assessing officials for the statutory administration of property valuation and assessment including, but not limited to those pursuant to RSA 75:1.

Rev 601.06 “Assessing Standards Board (ASB)” means the State of New Hampshire assessing standards board as established pursuant to RSA 21-J:14-a.

Rev 601.07 “Assessment” means an estimate of the quality, amount, size, features, or worth of real estate which is used as a basis for a municipalities’ valuation in accordance with statutory requirements including, but not limited to those pursuant to RSA 75:1.

Rev 601.08 “Base year” means the tax year in which the municipality performed a revaluation of all properties.

Rev 601.09 “BTLA reassessment” means an order by the State of New Hampshire board of tax and land appeals for a revaluation or partial update of a municipality’s property assessments.

Rev 601.10 “Calibration” means the process of ensuring the predictive accuracy of the CAMA model(s), through testing, which may include but not be limited to; determining the variable rates and adjustments from market analysis for land and land factors, costs and depreciation for a cost model, valuation rates and adjustments for a sales comparison model, and market rents and capitalization rates for an income model.

Rev 601.11 “Computer assisted mass appraisal (CAMA) system” means a system of appraising property that incorporates computer-supported tables, automated valuation models and statistical analysis to assist the appraiser in estimating value for a revaluation, assessment data maintenance and valuation update.

Rev 601.12 “Commissioner” means the commissioner of the department of revenue administration or the commissioner’s designee.

Rev 601.13 “Contract” means any agreement between the municipality and the contractor for making appraisals, reappraisals, assessments, or for appraisal work on behalf of a municipality within the State of New Hampshire.

Rev 601.14 “Contractor” means the person, firm, company, or corporation with which the municipality has executed a contract or agreement for assessing services.

Rev 601.15 “Cyclical inspection” means the process of a systematic measure and listing of all properties within a municipality over a specified period of time. The term includes “data collection” and “data verification.”

Rev 601.16 “Cyclical revaluation” means the process of combining a full statistical revaluation of the entire municipality with a cyclical inspection process.

Rev 601.17 “Data collection” means the inspection, measuring, or listing of property within a municipality. The term includes data verification.

Rev 601.18 “Department of Revenue Administration (DRA)” means the New Hampshire department of revenue administration, Governor Hugh J. Gallen Office Park South, 109 Pleasant Street, Concord NH.

Rev 601.19 “DRA assessment review cycle” means the 5 year time period of DRA assessment review, pursuant to RSA 75:8-a.

Rev 601.20 “DRA-certified” means a level of certification attained by a person as set forth by the ASB in Asb 300 pursuant to RSA 21-J:14-f.

Rev 601.21 “Easement agreement” means the legal document that identifies the parties involved, identifies the property encumbered by the easement and describes in detail the public benefit, any renewal terms and all other terms of the easement pursuant to RSA 79-C and RSA 79-D.

Rev 601.22 “Executed” means to transact, agree to, carry into effect, sign or act upon a contract or agreement to perform assessing services for a municipality. The term includes “executing”.

Rev 601.23 “Final monitoring report” means the DRA’s final letter to the municipality for any revaluation or partial update.

Rev 601.24 “Full revaluation” means the revaluation of all taxable and nontaxable properties in a municipality, with a complete measure and listing of all taxable and nontaxable

properties to occur at the same time of the establishment of the new base year, to arrive at full and true value as of April 1. The term includes “full reappraisal” and “full reassessment.”

Rev 601.25 “Full statistical revaluation” means the process of a revaluation of all taxable and nontaxable properties in a municipality, using existing property data, to arrive at full and true value as of April 1. The term includes “statistical update” and “statistical reassessment.”

Rev 601.26 “Highest and best use” means the physically possible, legally permissible, financially feasible, and maximally productive use of a property, as appraised in accordance with RSA 75:1.

Rev 601.27 “Improvement” means any physical change to either land or to buildings that may affect value.

Rev 601.28 “In-house assessor” means an appraiser that has been hired to perform appraisal work as an employee of the municipality.

Rev 601.29 “In-house work plan” means a written set of goals, objectives, processes, and timelines that the municipality intends to rely upon to perform revaluations, partial updates, or cyclical inspections.

Rev 601.30 “Listing” means recording a description of the interior, exterior, and attributes of any improvements or the recording of the description of land features and attributes. The term includes “list”.

Rev 601.31 “Market analysis” means the study and processes utilized to determine the response of buyers and sellers of real estate, in a geographic area, to various data elements through the analysis of cost data, income data, and sale transactions in the performance of mass appraisal.

Rev 601.32 “Market value” means the value of a property that:

- (a) Is the most probable price, not the highest, lowest or average price;
- (b) Is expressed in terms of money;
- (c) Implies a reasonable time for exposure to the market;
- (d) Implies that both buyer and seller are informed of the uses to which the property may be put;
- (e) Assumes an arm’s length transaction in the open market;
- (f) Assumes a willing buyer and a willing seller, with no advantage being taken by either buyer or seller; and

(g) Recognizes both the present use and the potential use of the property. The term includes “full and true value.”

Rev 601.33 "Mass appraisal" means the utilization of standard commonly recognized techniques to value a group of properties as of a given date, using standard appraisal methods, employing common data and providing for statistical testing.

Rev 601.34 "Measure" means the physical inspection, verification, sketching and recording of the exterior dimensions and attributes of any improvements made to a property.

Rev 601.35 “Monitoring” means the DRA’s:

(a) Review of the accuracy of appraisal work by inspecting, evaluating and testing in whole or in part of the data collected for the municipality by their appraiser(s);

(b) Review of the appraiser(s) compliance with the terms of a contract or in-house work plan; and

(c) Review that the appraisal work complies with all applicable statutes and rules.

Rev 601.36 “Municipal assessing officials” means those charged by law with the duty of assessing taxes and being the:

(a) Governing body of a municipality;

(b) Board of assessors or selectmen of a municipality; or

(c) County commissioners of an unincorporated place.

Rev 601.37 “Municipality” means a city, town, or unincorporated place.

Rev 601.38 “Partial update” means the process of analyzing market sales throughout the entire municipality to identify and implement needed value changes to the affected areas, or classes of property, to bring those properties to the municipality’s general level of assessment utilizing the existing base tax year and providing an addendum to the existing USPAP compliant report. The term includes “partial revaluation.”

Rev 601.39 “Pick-ups” means those properties throughout a municipality having values adjusted due to:

(a) New, newly modified, or on-going construction;

(b) Demolitions;

(c) Errors or omissions;

(d) Subdivisions, boundary line adjustments, or lot mergers;

(e) Tax map corrections or zoning;

- (f) Current use;
- (g) Statutory exemptions; or
- (h) Abatement review.

Rev 601.40 “Revaluation” means the act of re-estimating the worth of real estate of the entire municipality using standard appraisal methods, calibration of the CAMA tables and models, establishment of a new base year with a USPAP compliant report, and providing for statistical testing whether by either:

- (a) A full revaluation; or
- (b) A full statistical revaluation. The term includes “reappraisal,” “reassessment,” and “value anew.”

Rev 601.41 “Sale validation” means the process of verifying a real estate sale transaction to determine whether the sale was a valid or an invalid indicator of the market value of the sold property. The term includes “sale verification” and “sale qualification.”

Rev 601.42 “Statistical testing” means the use or application of numerical statistics to understand the results of a reappraisal or the need for a reappraisal.

Rev 601.43 “Tax year” means the period beginning April 1 of any year and ending March 31 of the next year, inclusive.

Rev 601.44 “Uniform standards of professional appraisal practice (USPAP)” means the generally accepted and recognized standards of appraisal practice printed by The Appraisal Foundation as authorized by Congress as the source of appraisal standards and appraiser qualifications.



Rev 601.45 “USPAP compliant report” means an appraisal report based upon the standards established by the ASB pursuant to RSA 21-J:14-b, I, (c.)

Appendix 'O':

Zoning Map and Information

- 3.1.2 The Town is divided into residential/agricultural zone and three commercial zones, as defined in 6.0. Commercial uses are permitted in the commercial zones and allowed by special exception throughout the Town in the Residential/Agricultural zone.
- 3.1.3 Table of Minimum Lot Sizes Based on Soil and Slopes

MINIMUM LOT SIZES BASED ON SOIL AND SLOPES
(IN SQUARE FEET)

Minimum Lot Size - Residential						
Soil Group 	1	2	3	4	5	6
Slope 						
0-8% or A/B	40,000 ft ²	45,000 ft ²	60,000 ft ²	60,000 ft ²	NP	NP
8-15% or C	45,000 ft ²	60,000 ft ²	90,000 ft ²	90,000 ft ²	NP	NP
15-25% or D	60,000 ft ²	80,000 ft ²	100,000 ft ²	120,000 ft ²	NP	NP
	1.0	1.3	1.6	1.45		
	1.1	1.43	1.76	1.6		
	1.2	1.56	2.08	1.73		

- 3.1.4 Notes: For purposes of determining minimum lot sizes, soil groups shall be as follows:
- Group 1 soils shall be well-drained to excessively well-drained soils with rapid permeability.
 - Group 2 soils shall be well-drained soils with moderate permeability.
 - Group 3 soils shall be moderately well-drained and well-drained with hardpan.
 - Group 4 soils shall be bedrock relatively close to the surface.
 - Group 5 soils shall be poorly drained soils.
 - Group 6 soils shall be very poorly drained soils.

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REVISED SOIL GROUPING FOR ESTABLISHING LOT SIZE

1000

Notes: 1. This chart should be used as a general guide to enable people to make on-site determination. In no way does the series name and description replace an on-site evaluation of conditions in the field.

* These soils are subject to periodic or frequent flooding.

* * These soils should be evaluated particularly closely because of possible site problems.

- 3.1.6 Septic systems not permitted on slopes of 25% or greater - cannot be included in minimum lot size determination.
- 3.1.7 NP - Septic systems not permitted on these soils- cannot be included in minimum lot size determination.

3.2 Minimum setbacks

No residential or agricultural buildings, mobile home, camper, R.V., house trailer, or other residential or agricultural structure, or any part or portion thereof shall be placed, located, or constructed in violation of the following provisions:

- 3.2.1 Fifty feet from the centerline of the improved surface of any roadway used or intended for public travel where there is no defined or legally described right-of-way line, or twenty-five (25) feet from the edge of the right of way, all measured at a perpendicular angle from said roadway or right-of-way line along the lot frontage.

Moultonborough Table of Permitted Uses

P=Permitted, NP=Not Permitted, SE=Special Exception Required

a. *See Zoning Ordinance 13.0 – Special Conditions Apply

Use	Commercial A	Commercial B	Commercial C	Residential Agricultural	Groundwater Protection Overlay District
Single-Family Residential	P	P	P	P	*
Two-Family Residential	P	P	P	P	*
Multi-Family Residential	P	P	P	SE	*
Agricultural	P	P	P	P	*
Accessory Uses	P	P	P	P	*
Farm Stands	P	P	P	P	*
Retail Establishments	P	P	P	NP	*
Offices	P	P	P	NP	*
Banks	P	P	P	NP	*
Personal and Professional Services	P	P	P	SE	*
Motels and Hotels	P	P	P	SE	*
Bed and Breakfasts	P	P	P	SE	*
Auto Fueling Stations w/convenience	P	P	SE	NP	*
Auto Fueling Stations w/o convenience	P	P	SE	NP	*
Auto Sales, Service and Repair	P	P	SE	NP	*
Boat Sales, Service and Repair	P	P	P	SE	*
Auto Rental	P	P	P	SE	*
Boat Rental	P	P	P	SE	*
Wholesale Business (no outdoor storage)	P	P	SE	NP	*
Clinics	P	P	P	SE	*
Churches	P	P	P	SE	*
Commercial Schools	P	P	P	SE	*
Child Care Facilities	P	P	P	SE	*
Nursing Homes	P	P	P	SE	*
Public Facilities	P	P	P	SE	*
Accessory Storage Facility for Retail Establishments	P	P	P	NP	*
Indoor Movie Theatre	P	P	P	NP	*
Restaurants and Eating Establishments	P	P	P	SE	*
Personal Wireless Services Facility Communication Tower	P	P	NP	SE	*
Personal Wireless Services Facility Communication Tower (If Incorporated into another permitted Building)	P	P	P	P	*

<u>Use</u>	<u>Commercial A</u>	<u>Commercial B</u>	<u>Commercial C</u>	<u>Residential Agricultural</u>	<u>Groundwater Protection Overlay District</u>
Light Manufacturing, including: Research and Testing; and Assembly, Fabrication, Processing, Reproducing of goods; and Packaging, Packing or Bottling	SE	P	SE	SE	*
Mixed Use	SE	SE	P	SE	*
Home Occupations with no more than 1 employee (not incl. residents) and are not visible or detectable from adjacent properties	SE	SE	P	SE	*
Small Wind Energy Systems	P	P	P	P	*
Adult Uses	P	P	NP	P	*
Excavation (RSA 155-E)	SE	SE	NP	NP	*
Hazardous Waste Disposal Facility (RSA 147-A)	SE	SE	NP	SE	NP
Solid Waste Landfill	NP	SE	NP	NP	NP
Salt Storage without Indoor, Impervious Containment	NP	SE	NP	NP	NP
Junkyards	NP	SE	NP	NP	NP
Snow Dump	NP	SE	NP	NP	NP
Waste or Septic Lagoon	NP	SE	NP	SE	NP
Petroleum Bulk Plant or Terminal	NP	SE	NP	SE	NP
Recreation Use Outdoor-High Impact	NP	SE	NP	NP	NP
Recreation Use Outdoor-Low Impact	SE	SE	NP	SE	*
Recreation Use Indoor	P	P	P	P	*
Function Facility	P	P	SE	SE	*
Agritourism	P	P	P	SE	*

- 6.3.2 Commercial Zone “A” shall include all land within 500 feet of the edge of the right-of-way on either side of Route 25 from the Moultonborough / Center Harbor Town Line to the intersection of Blake Road.
- 6.3.3 Commercial Zone “B” shall include all land within 500 feet of the edge of the right-of-way on either side of Route 25 at the intersection of Route 109 South to the Moultonborough / Sandwich Town Line.
- 6.3.4 Commercial Zone “C” is established with the intent of maintaining the character of the Village, or Corner as sometimes known, which has, through roughly 200 years of development, maintained a consistent character in massing, setback, density and building type and design. It shall include all land within 500 feet from the centerline of the road on either side of Route 25 from Blake Road to the intersection of Route 109 South.

- 3.13.6.2.11 The owner of a property containing an accessory dwelling shall reside in either the principal or the accessory dwelling as their primary residence.
- 3.13.6.2.12 The structure and lot shall not be converted to a condominium or any other form of legal ownership distinct from the ownership of the principal single-family dwelling.
- 3.13.6.2.13 No more than four persons shall occupy an ADU.

4.0 WATERFRONT PROPERTY

In addition to other provisions of this ordinance, the following specific terms and conditions shall apply to all property in the Town of Moultonborough with frontage on or over which deeded or other rights of access to public bodies of water in the Town of Moultonborough are granted.

4.1 Minimum Lot Size

Minimum lot size shall be 40,000 square feet. The provisions of 3.1, and Table I of this ordinance shall apply.

4.2 Waterfront Property Used in Common

Every lot or parcel of waterfront property to be used in common shall contain a minimum area of 40,000 square feet plus 3,000 square feet for each additional dwelling unit. The area required for the beachfront; water access lot shall not be occupied by any dwelling unit. No portion of the waterfront lot may be counted to satisfy minimum lot size for construction or subdivision.

4.3 Waterfront Lot Dimensions

Minimum lot dimensions for each waterfront lot shall be as follows:

- 4.3.1 Minimum shore frontage shall be 150 feet for the first dwelling unit to be granted access.
- 4.3.2 An additional 150 feet of frontage is required for each additional dwelling unit after the first unit, where the additional unit is to be located within 250 feet from the reference line established by RSA 483-B, as amended.
- 4.3.3 An additional 50 feet of frontage shall be required for each additional dwelling unit to be located beyond 250 feet from the reference line established by RSA 483-B, as amended.
- 4.3.4 The same frontage may not be allocated more than once.

4.4 Parking for Access to Water

For each dwelling unit to be granted rights of access to the water, one (1) parking space shall be provided at the common use beach area for each such dwelling unit located more than one-half mile (by road) from the public body of water.

4.5 Waterfront Lots may be Divided

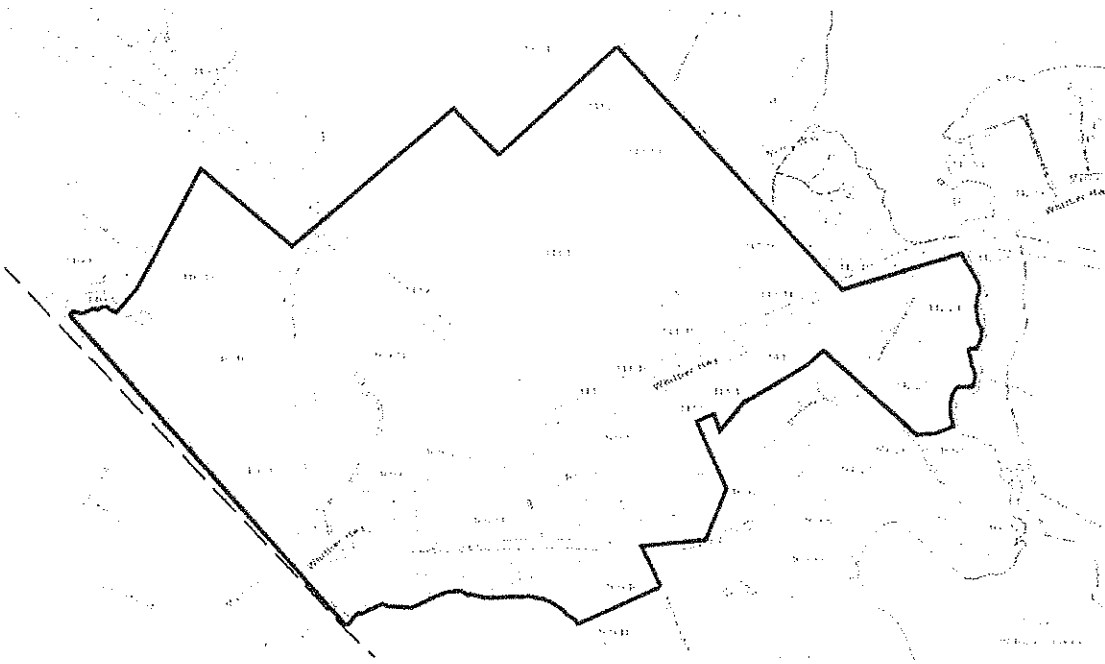
Waterfront lots may be divided into boating areas and swimming areas.

- 4.5.1 Adequate signs and other safety features shall be provided to ensure safe use of waterfront areas for boating and swimming.
- 4.5.2 Boating areas shall be separated from swimming areas by natural or man-made dividers, and adequate signs shall mark the separation.

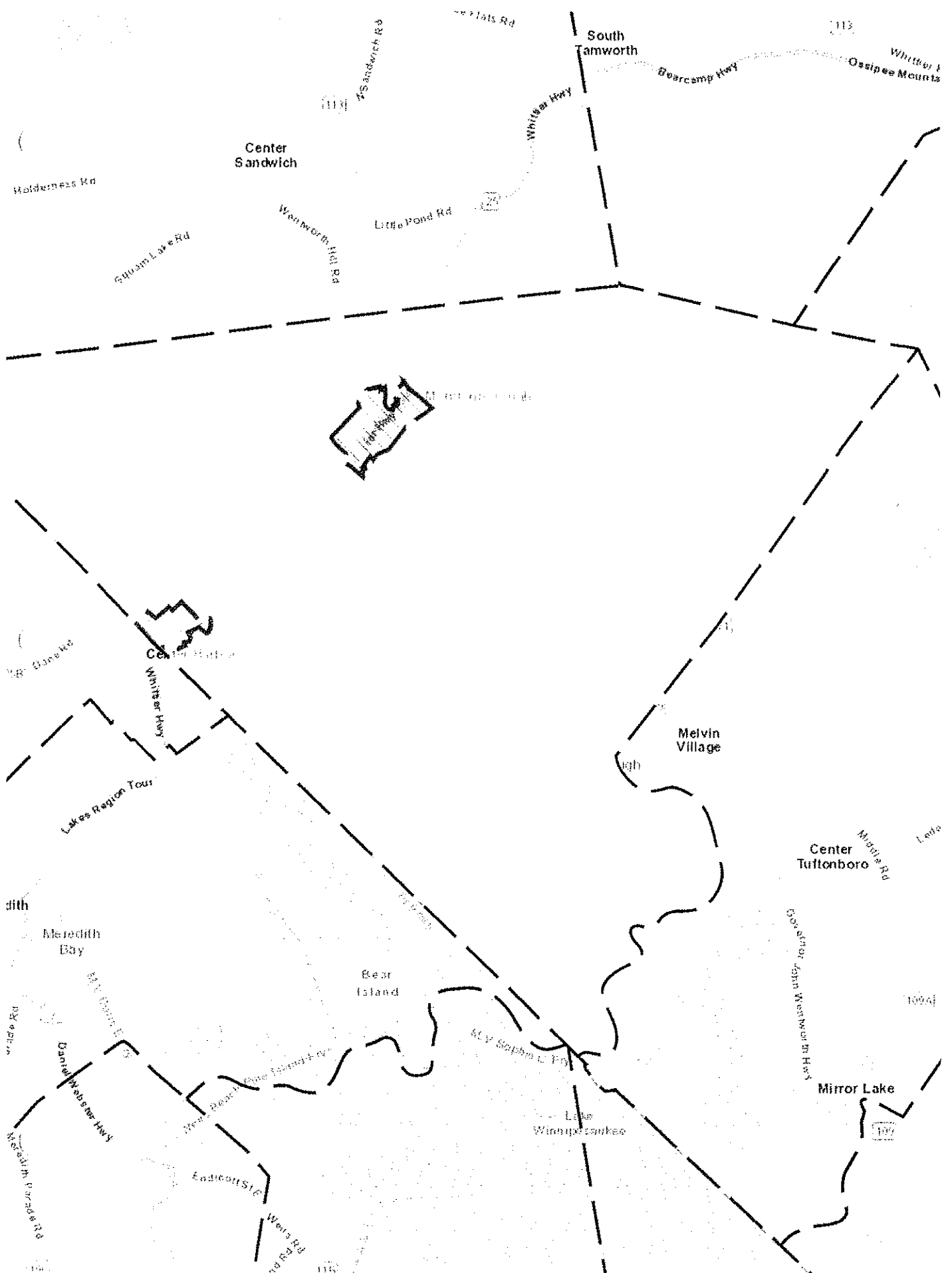
9.3.5 WVOD Boundary Map:

The map titled “West Village Overlay District Map”, dated August 9, 2018, delineates the proposed boundary of the proposed West Village Overlay District and is a graphic part of this section of the Zoning Ordinance.

MOULTONBOROUGH WEST VILLAGE OVERLAY DISTRICT (WVOD)



WVOD Overlay Adopted March 12, 2019



Appendix 'P':
Neighborhood Map



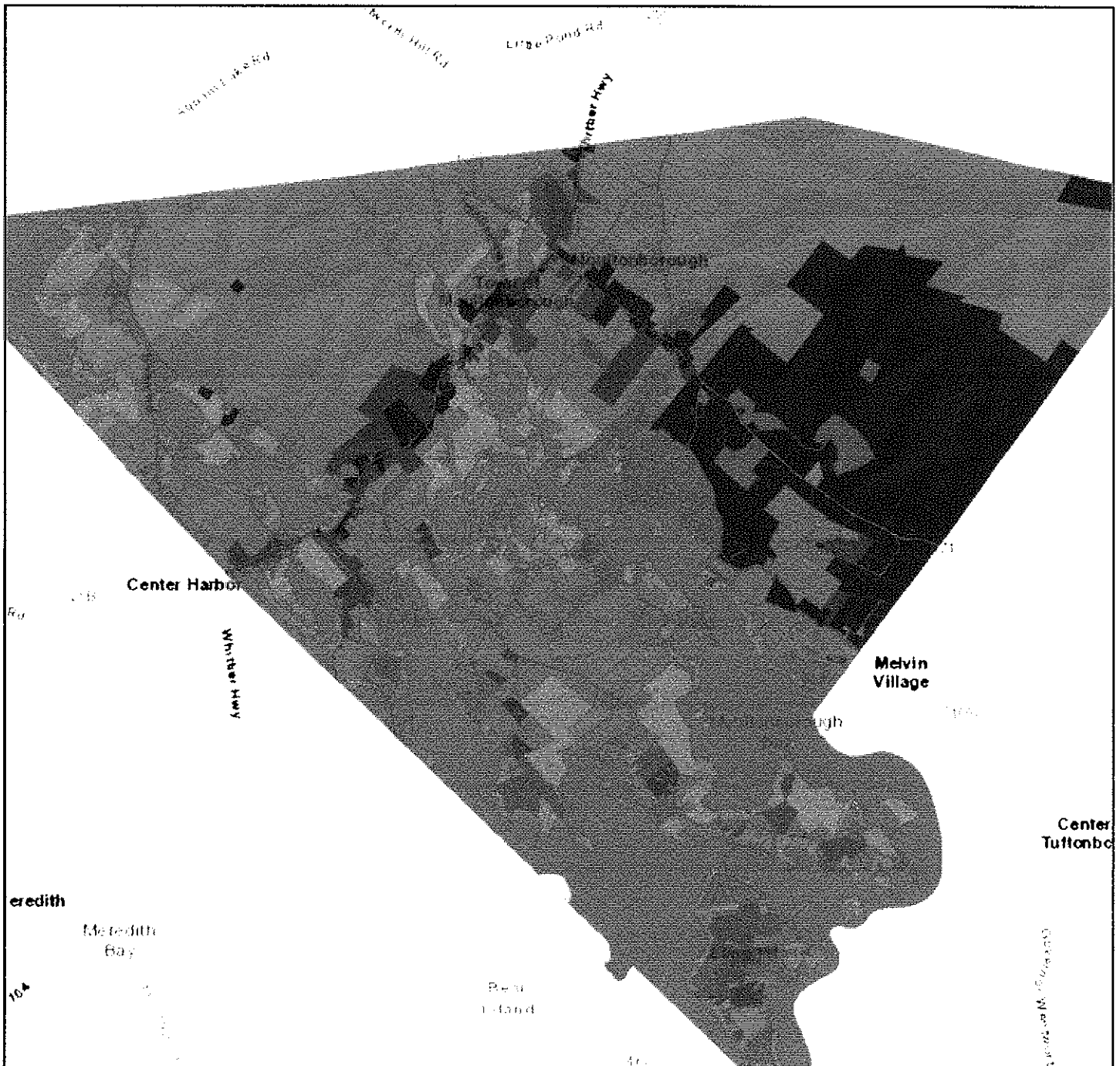
Moultonborough, NH



June 17, 2022

1 inch = 8713 Feet

www.cai-tech.com



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Data shown on this map is provided for planning and informational purposes only. The municipality and CAI Technologies are not responsible for any use for other purposes or misuse or misrepresentation of this map.

Appendix 'Q': Understanding Avitar Property Record Card

and

Description of Avitar CAMA System

AVITAR

**UNDERSTANDING
YOUR PROPERTY
RECORD CARD
&
AVITAR CAMA
SYSTEM**

- 6) **LISTING HISTORY** - This section usually contains the date that the property was visited, plus the two initials of the person who visited the property. The third character is the reason why they were there, and the fourth is the "action" taken. This may vary as it is user definable, but will always have a date followed by a four space code and then space for a brief note.
- 7) **NOTES** - An area for the appraiser to enter abbreviated notes about the property, as well as reasons for any adjustments made elsewhere on the assessment record card.
- 8) **PICTURE** - Intended to represent some aspect of this tract of land such as view, waterfront or site or outbuildings.
- 9) **EXTRA FEATURES VALUATION** - This area contains the valuation of fireplaces, pools, sheds, detached garages, etc., 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) **VALUE SUMMARY (BASE YEAR)** - Is located about half way down the right side of the card and displays the prior year 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. The base year is the year of the last valuation update and the year from which the age depreciation of the building is computed.
- 11) **LAND VALUATION** - This area provides all the information necessary for land valuation.

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

Minimum Acreage - The minimum lot size as defined by zoning requirements of the town. Occasionally, zones are defined that do not relate to the town zoning.

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

Site - A brief description of the site such as undeveloped, fair, average, good, very good or excellent referring to the condition of the site development and landscaping.

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

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

Land Type - Refers to specific codes used to classify land use.

Units - Size of land being assessed on each line.

AC	=	Acres
FF	=	Front Feet (Road Frontage)
WF	=	Waterfront Feet
VU	=	View
SF	=	Square Feet

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

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

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

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

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

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

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

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

Ad Valorem - Market value.

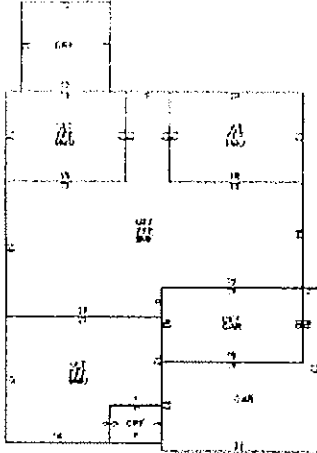

SPI - Soil Potential Index is used to regulate the per acre rate of the current use land based on the range of value provided by the state. An entry of 100 means the maximum value and 0 means the minimum. The SPI is provided by the landowner for farm land.

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

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

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

Map: 000001 Lot: 01000 Sub: 000001 Cont: 1 of 1 MAIN ST RANDOLPH Printed: 07/22/2009

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APPRAISAL CARD - BACK SIDE

- 1) **PERMITS** - Area to keep track of issued building permits, manually or automatically from the Avitar Building Permit module, if your town building inspector is using that module.
- 2) **OWNER INFORMATION** - Repeats the owner information from the front for ease of use.
- 3) **BUILDING DESCRIPTION** - The title bar displays the story height, building style and year built.

Roof - Style & Material Cover

Ext - Exterior Wall Cover

Int - Interior Wall Material

Floor - Floor Cover Material

Heat - Type & Fuel

Quality - Building Quality Description

Com Wall - Commercial Wall Structure

Size Adj - Size Adj Factor

Bedrooms - # of Bedrooms

Bath - # of Baths

Fixtures - Total # of Bath Fixtures

A/C - Central Air

Base Rate - Bldg Sq Ft Cost

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

Com Wall Fctr - Commercial Wall Adj

Adjusted Base Rate - Final Adjusted Bld Sq Ft Cost

- 4) **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.
- 5) **TAXABLE DISTRICTS** - This area lists any town districts and the percentage of the property in each district.
- 6) **BUILDING SUB AREA DETAILS** - This shows the Sub Area ID and description, the actual area for each sub area, the cost factor associated with it as a percentage of the Building Square Foot Cost and the effective area, which is the actual area time 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 * \$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.

- 7) **Building Market Cost New/Depreciation** - Is calculated at 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.
 - Normal - Deprecation 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 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.

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

Building Market Cost New =\$227,000
Total Depreciation = 21% * .79 (100% - 21%=79% or .79)
 \$179,330
Rounded to \$179,300 = Building Assessment

- 8) **PICTURE** - A color or black and white digital picture, if one is attached, usually a picture of the sketched building.

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

THE AVITAR CAMA SYSTEM

THE POINT SYSTEM—An Industry Standard

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

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

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

POINTS

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

Sample Average House	
<u>Features</u>	<u>Associated Point Value</u>
Gable or Hip Roof with Asphalt Shingle	6
Wood Frame Pine Clapboards	34
Drywall Interior	27
Floor Cover - Carpet/Hardwood w/Pine/Softwood	10
Heat Oil - Forced Air/Hot Water	6
3 Bedrooms/1.5 Bathrooms	13
Central Air	4
	<u>100</u>

Buildings are then further adjusted for size based on the median size of the sales sample, as sales are used to fine tune the square foot dollar cost, story height adjustments and building grading.

After the lister has determined which items make up the construction of the building in question, the various points are totaled to determine the overall point value of the building.

Use of this system enables Avitar's CAMA system to be consistent, accurate and equitable throughout the community, regardless of construction types and designs. This point total is then further adjusted for story height, quality and size, thereby making each assessment unique to the specific property. The following pages will more clearly demonstrate how this works.

Sample Calculation

Note: The examples provided may not necessarily use the point table developed for your town.

Example Listing Data

EXTERIOR WALLS

Prefab Wood Panels	=	32 points
Brick on Veneer	=	<u>37 points</u>
When two types exist, the average rounded integer is used	=	35

ROOF STRUCTURE & COVER

Gable or Hip	=	3 points
Asphalt or Comp.	=	<u>3 points</u>
Point values are added together	=	6

INTERIOR WALLS

Drywall	=	27 points
Plaster	=	<u>27 points</u>
When two interior types exist, the average rounded integer is used	=	27

HEATING FUEL & TYPE

Oil Fuel	=	1 point
Hot Water	=	<u>6 points</u>

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

FLOOR COVER

Carpet	=	10 points
Hard Tile	=	<u>12 points</u>
When two types exist, the average rounded integer is used	=	<u>11</u>

TOTAL INDEX POINTS (THIS PAGE)	=	85
---------------------------------------	----------	-----------

BED & BATH LIST DATA

Bedroom = 3

Bathrooms = 1.5

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

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

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

Indicated bedroom/bathroom ratio point value = 12

TOTAL INDEX POINTS (THUS FAR) = 97

TOTAL BUILDING INDEX

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

The quality factor from the table below, multiplied by the total structural point index equals the QUALITY ADJUSTMENT FACTOR, which is expressed as a percentage value. For example, assume a quality of Average +10.

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

QUALITY ADJUSTMENT FACTOR: 110% * 97 = 106.7%

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.

EXAMPLE: BUILDING AREA CALCULATIONS

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

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

EXAMPLE:

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

SIZE ADJUSTMENT FACTORS

In order to accurately reflect "economies of scale", it is necessary to adjust the base rate up or down to reflect deviations from the median building size of the community for which it was originally computed. If the median size of all buildings in the town is 2,000 square feet, then the size adjustment table adjusts the cost for all structures larger or smaller, downward or upward respectively to account for the economy of scale.

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

STORY HEIGHT ADJUSTMENTS

Further refinement of the base rate is required to acknowledge the impact of multi-story construction on the total construction costs. This is accomplished through the use of the story height adjustment factor for which a sample table exists below. 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 up in stories then out in the footprint. Sample Story Height Factors (SHF), for this example are:

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

The overall base rate to use for this example is \$85.00. This rate is established through the analysis of all residential sales in the community. Adjustments are made by use of all the factors previously discussed.

If the building is commercial, there may be a commercial wall factor. Commercial Wall Adjustment Factors exists for wood, steel, cement, etc. That can further be adjusted by a wall height adjustment factor for commercial wall heights greater than 12 feet.

Building Rate

$$\text{Building Rate} = \text{Story Height Factor} * \text{Building Index} * \text{Size Adjustment Factor}$$
$$.94 * 1.067 * .9776 = .9805$$

$$\text{Base Rate} * \text{Building Rate} * \text{Commercial Wall Factor} = \text{Adjusted Base Rate}$$
$$\$85 * .9805 * 1.00 = \$83.34$$

FINAL BUILDING VALUE COMPUTATIONS

$$\text{Effective Area} * \text{Adjusted Base Rate} = \text{Replacement Cost New (RCN)}$$

$$2,281 * \$83.34 = \$190,099$$

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

STANDARD AGE ONLY DEPRECIATION CHART

	BUILDING AGE CONDITION CLASSIFICATIONS						
AGE	V. POOR	POOR	FAIR	AVERAGE	GOOD	V. 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

The supervisor then can add for added physical, functional or economic reasons or conditions over and above normal age as noted above.

This standard age depreciation can be further adjusted based on the depreciated rate of various buildings. A residential building is typically 1%, while manufactured housing might be 3%. As such, a good 10 year old house would have 6% depreciation, while similar manufactured homes would have 18%.

DEPRECIATION TYPES & USE

NORMAL AGE DEPRECIATION is based on the age of the structure and the condition for that age to determine the lost economic life, to determine consistent estimated depreciation for residence and varies for manufactured homes, commercial and industrial buildings.

EXAMPLE - 200 Year Old House

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

EXAMPLE - For the 200 year old home in good condition

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

Depreciated Bldg. Value = 93,528

- OR -

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

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

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

It can be further depreciated for physical, functional or economic conditions or temporary for under construction conditions.

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.

A SAMPLE LAND CHART

<u># Acres</u>	<u>Value</u>
2	31,000
1.45	27,500
1	23,000
0.79	16,000
0.45	13,000
0.21	9,000
0.01	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, showing base values for separate indicated lot sizes in town.

This value would then be further adjusted by the neighborhood factor. The NC was established during the revaluation/update program 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 NC of "G" which has a value of 1.20, meaning this neighborhood is 20% more desirable or valuable than the average.

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

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

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

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

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

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

Example:

Zone = Two Acres, 100 Front Feet

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

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

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



Avitar Associates Municipal Services Company



Avitar Associates of New England, Inc.
Municipal Services Company

Assessing

Version 2.1.1
Copyright 1997-2000 Avitar Associates

Avitar Assessing System

The Avitar Assessing system is currently installed in more than 100 municipalities throughout New Hampshire. Our complete municipal assessing software system has the following features:

- Multi-user, Client/Server Windows application utilizing the Microsoft SQL Server/SQL Express database platform, providing integrated security and allowing different access levels for different users.
- Simple data access to locate parcels by map and lot, owner name, or parcel address.

Avitar Assessing - Fitzwilliam

File Utilities Reports Help

Log Off Select All Refresh Print Edit Queue Print Exit

Query | Sales | Map Legend
PID | Owner | Address

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Parcel: 000009 000014 000000
Owner: JOHN SMITH
Location: 1 OLD TROY RD
Size: 3.45 Ac.

General | Land | Building | Sketch | Features | Exemptions | Permits | Map

Model: CAPE
Roof: GABLE OR HIP
ASPHALT
Ext. Wall: CLAP BOARD
Int. Wall: DRYWALL
Flooring: CARPET
Heating: OIL
Year Built: 1880
Normal: GOOD
Physical:
Functional:
Economic:
Temporary:
Total Depreciation:
Building Value: \$92,200

Bedrooms: 2
Bathrooms: 1
Cml Wall:
A/C: NO
Quality: AVG+10
Story Height: 1 STORY FRAME
Area: 2628
Ell. Area: 1173
Base Type: RESIDENTIAL
Base Rate: 102.12

Map Lot Sub
9 14 Go Ok

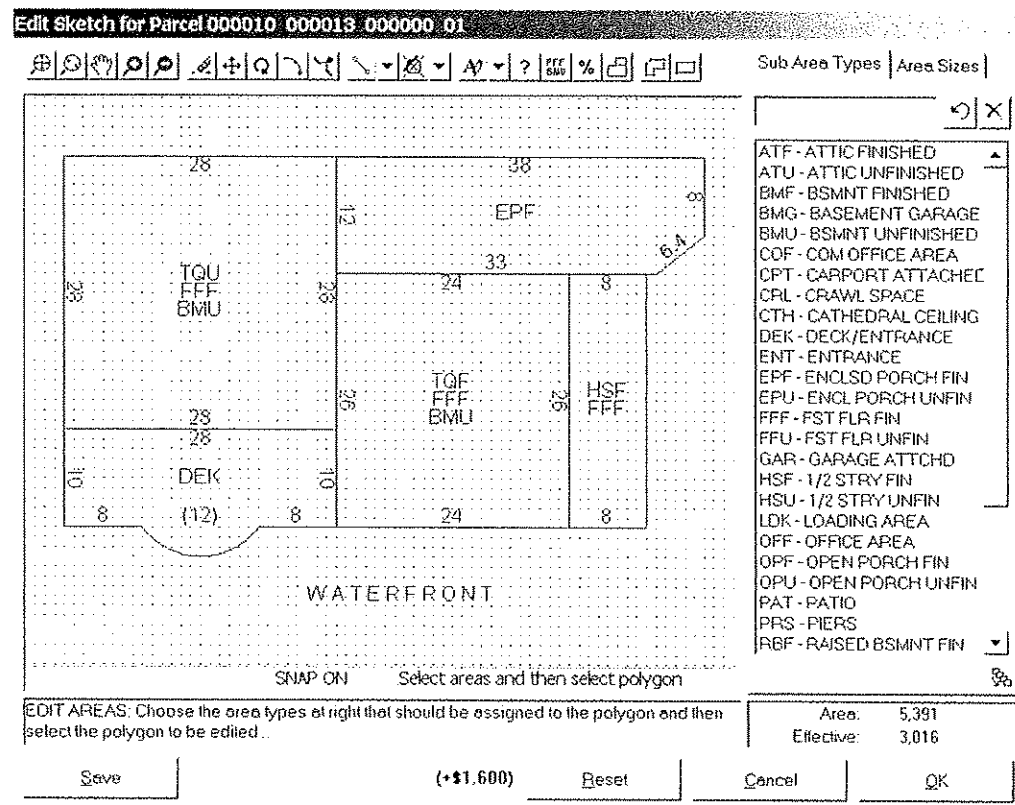
1 Parcel(s) Found

12:11 PM

- Intuitive tabbed interface, so all information can be quickly displayed.
- Simple to use, point and click editing from attribute drop down boxes.

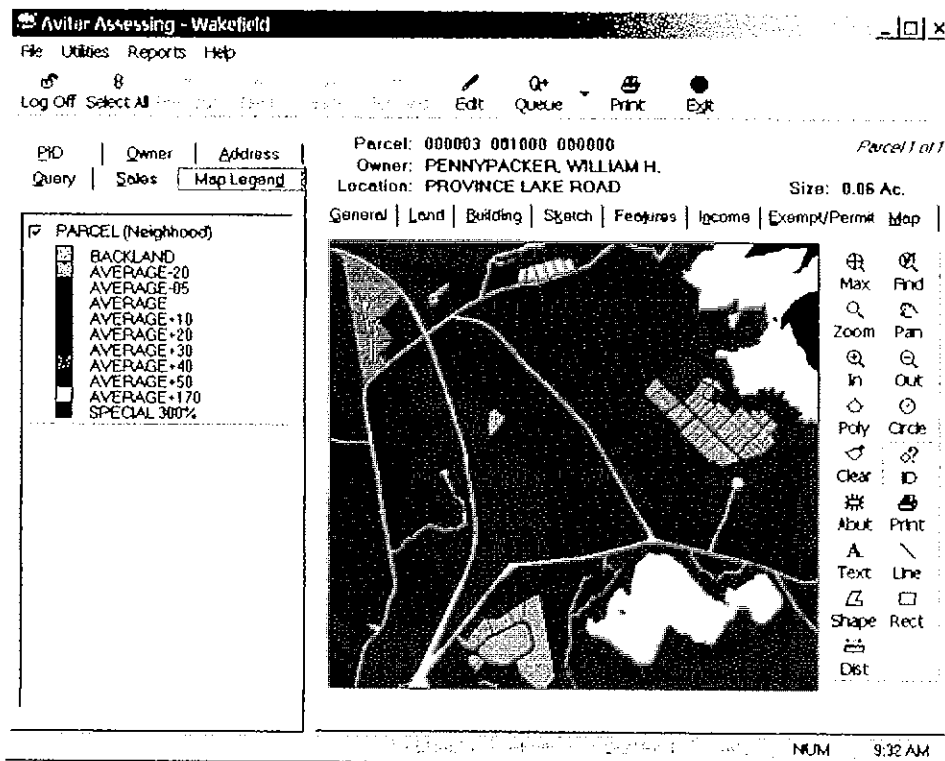
Avitar Associates of New England, Inc. • Assessing
150 Suncook Valley Highway • Chichester, New Hampshire 03258
603-798-4419 • www.avitarassociates.com

- Supports digital photos for each parcel.
- Complete building sketch generator that can produce angles, arcs, and rotations.

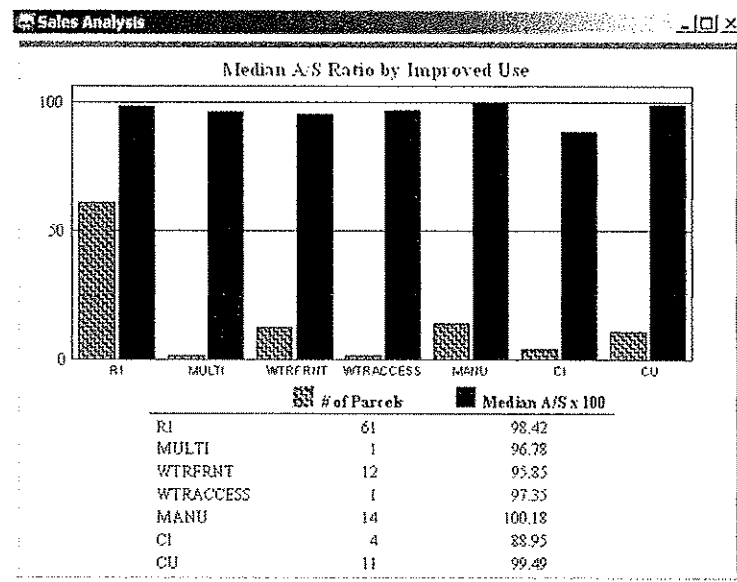


- The sketch generator automatically labels all sub areas and dimensions after they are drawn or modified.
- Can maintain data for income analysis approach to value for particular commercial or industrial parcels.
- Generates Inventory Form mailers to be sent to taxpayers in towns that require annual filings of property changes.
- Generate the MS-1 data from Avitar Assessing, in the form of an XML file, which you can use to populate the DRA's fillable PDF and then submit electronically to the DRA.
- Produces Preliminary Notice and Appointment letters for updating residents of assessment changes. Alternatively, the Speed Mailer provides a quick way of generating letters with customized messages to selected property owners.
- Dozens of standard reports to quickly answer the most common requests, along with user defined reporting capabilities.
- Integrated Crystal Reports components for reporting functions, allowing the user to produce dozens of standard reports that can be exported to any of a number of standard file formats, including Microsoft Word, Microsoft Excel, and Adobe PDF.
- Add Post-It notes to a parcel to remember additional information. Post-Its can include a date on which the system will remind the user of important events such as removing a parcel from Current Use after a land use change.

- Maintains exemptions and veterans' credits that are individually assigned but can be globally updated when exemption or credit amounts change.
- Calculates tax bills and tax warrant, which can then be exported to Avitar Collect or any number of other applications. Alternatively, tax bills can be printed from within Avitar Assessing.
- Can be configured to maintain information and calculate additional warrants for parcels contained within Tax Increment Finance districts or Betterments.
- Maintains a History of Taxable Values displaying the changes in value over time.
- Users can maintain building permit information within the system or interface with the Avitar Building Permits system for a more comprehensive building department solution.
- GIS map display to locate parcels on a map, as well as create abutters lists and thematic maps, such as zoning or land use. (Municipality provides the digital shape files.)



- Parcel values are calculated based on market adjusted cost parameters that can be adjusted and modified by the assessor during revaluations and updates.
- Includes integrated sales analysis functions to produce all of the statistics (Coefficient of Dispersion, Price Related Differential, etc.) and graphs required during State certification.



- Sophisticated user query capabilities to identify parcels with common attributes like, for example, all vacant commercial parcels between two and ten acres. Recursive query options allow you to run queries against results from earlier queries, offering virtually limitless flexibility.

Avitar Assessing - Fitzwilliam

File Utilities Reports Parcel Help

Log Off Select All Previous Next Edit Queue Print Exit

Parcel: 000001 000009 000000 Parcel 1 of 109
 Owner: SMITH, BOB
 Location: 123 ROUTE 16 Size: 20 Ac.

General Land Building Sketch Features Exemptions Permits Map

SMITH BOB SMITH CARLY

1 **Execute Query...**

There are 109 records in the currently displayed record set. You can create a new recordset using your current query criteria, you can add any new records that match the query criteria to the existing set of records, or you can use the current query criteria to select or remove records from the current record set. Select your choice below.

Create New Record Set
 Add To Current Record Set
 Select From Current Record Set
 Remove From Current Record Set

LT IN 2
 B/CTR, ONE

109 Parcel(s) Found

11:29 AM

- Comparables Search that will locate comps for a selected parcel and allows the assessor to add value adjustments to specific comps to account for differences between parcels.

Comps for Parcel 000010 000013 000000

Page 12 of 503	Subject	Comp
Include All	Include None	
Photo	000010 000013 000000	000013 000029 000002
Comp Score: 20		
Acres: 5.500 Ac	5.570 Ac	Adjustment: 0
Zone: 01 - RUR RURAL	01 - RUR RURAL	0
Land Use: IF RES	IF RES	0
Neighborhood: AVERAGE-10	AVERAGE-10	15000
Site Condition: 100	100	0
Location: 00 HOLMAN RD	778 TEMPLETON TPK	0
Model Convention	Code	
Comp 1 of 12		
Save	Set Included as Current Recordset	Print Close

- Can be configured for public viewing, enabling real estate agents and appraisers to find the information they need without interrupting town employees and even let them print their own cards.
- Data can be provided to Avitar for Internet hosting, allowing taxpayers and real estate professionals to access assessing information online without interrupting municipal office staff. (Additional hosting charges may apply.)

Avitar Associates of New England, Inc. • Assessing

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View Town | Account | Help | Log Out | Online data last updated 11/16/2012

Searches • Info • Town of Lee, NH

Parcel ID: 000010 000005 000200
Owner: EARLY ACRES INVESTMENTS LLC
Location: 250 CREEK HIGHWAY
Acres: 1.290

General	Land	Building	Sketch	Photo	Features	Sales
Valuation		Listing History				
Building Value:		\$179,100	List Date			
Features:		\$9,500	List Date			
Taxable Land:		\$59,400	12/19/2011 JQ			
Card Value:		\$278,000	01/13/2005 OSUL			
Parcel Value:		\$278,000	07/05/2002 CMRL			
			01/12/1987 RH			

Notes: GAUTHIER'S 135 FAMILY STYLE RESTAURANT; PID=10-05-0300 OF .32 AC MERGED WITH THIS ON 6/28/07 - BK 3546 PG 267; REST RECLD IN 1931: (2) HALF BATHS, (1) MEN'S ROOM W/ 3 FIXTURES; COLD STORAGE - (1) 8X10 WALK-IN FREEZER & (1) 8X10 WALK-IN COOLER; 12-11 BP COMPLETE NY CHANGE

History Of Taxable Values

Tax Year	Building	Features	Land	Value Method	Total Taxable
2012	\$179,100	\$9,500	\$59,400	Cost Addition	\$248,000
2011	\$179,100	\$9,500	\$59,400	Cost Addition	\$248,000
2010	\$179,100	\$9,500	\$59,400	Cost Addition	\$248,000

Avitar Associates of New England, Inc. Data Access provided by the Town of Lee

Contact Avitar...

Avitar Associates is a New Hampshire based corporation specializing in Municipal Services for the State of New Hampshire since 1986. Over that period, Avitar has developed numerous software applications in response to the unique needs of New Hampshire municipalities. We strive to make our software simple enough for the occasional user while at the same time sophisticated enough to meet the diverse needs of all our communities.

Avitar's software development team develops and supports all software in-house specifically for New Hampshire municipalities. We take great pride in our reputation for unparalleled software support and for continually updating and enhancing our applications to reflect input from our users. We are happy to schedule a complete demonstration of any program in our suite of municipal software applications.

Municipal Software For:
Assessing
Tax Collect
Clerk/Motor Vehicle
Building Permits
Utility Billing



TOWN OF MOULTONBOROUGH

DATA COLLECTION MANUAL ~ 2020

Revised: December, 2020

I. Introduction to Data Collection

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

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

Data Collectors are extremely important and are an integral part of the revaluation process. The data collected by them 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 your ability. The degree of accuracy obtained will directly reflect the overall quality of the individual assessment, as well as the entire town wide revaluation.

In many instances it is only the Data Collector who the homeowner meets. Your 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 will not be tolerated.

The staff is well trained, most with numerous years of experience. They were trained to measure and list all physical information, as well as note abnormalities in building or land condition for the Assessor Supervisor's use on final review. Not all items noted or measured will directly impact value but are noted for consistency and accuracy.

TOWN OF MOULTONBOROUGH FIELD WORKSHEET

RESIDENTIAL

COMMERCIAL

STYLE

Traditional
Contemporary
Modern
Colonial
Victorian
Edwardian
Art Deco
Mid-Century
Post-Modern
Eclectic
Other

EXTERIOR WALLS

Brick
Concrete Block
Stucco
Stone
Wood Siding
Other

HEATING FUEL TYPE

Electric
Gas
Oil
Propane
Geothermal
Other

BIOMASS

Wood
Straw
Manure
Other

STYLE

Traditional
Contemporary
Modern
Colonial
Victorian
Edwardian
Art Deco
Mid-Century
Post-Modern
Eclectic
Other

FRAME TYPE

Timber
Steel
Aluminum
Other

OWNER'S NAME:

LOCATION:

MBL:

STAIRS

Wood
Concrete
Other

DOOR STRUCTURE

Wood
Concrete
Other

BLDG. ACCESSORIES

Roof
Foundation
Other

TEAM BUILT

Yes
No

STAIRS

Wood
Concrete
Other

DOOR STRUCTURE

Wood
Concrete
Other

DOOR MATERIAL

Wood
Concrete
Other

INTERIOR WALLS

Brick
Concrete Block
Stucco
Stone
Wood Siding
Other

BIOMASS

Wood
Straw
Manure
Other

STYLE

Traditional
Contemporary
Modern
Colonial
Victorian
Edwardian
Art Deco
Mid-Century
Post-Modern
Eclectic
Other

FRAME TYPE

Timber
Steel
Aluminum
Other

OWNER'S NAME:

LOCATION:

MBL:

10/11/2020

II. Data Collection Worksheet

The Field Worksheet is the form onto which all information about the parcel is written. Each designated lot on a tax map should have a Property Record Card (PRC). If a PRC is lacking for a lot, one is created.

Map-Lot-Sublot, Owner & Location

This information is important and serves to identify the lot, location, and corresponding owner. This information is supplied by the town. When in the field, it is very important to determine if this information is accurate. If there are any discrepancies, make a note in the note section on the worksheet. Mapping and ownership problems must be identified and provided to the town, as it is their responsibility to resolve these discrepancies. If information is missing, obtain accurate information so that the worksheet is complete.

If a new worksheet is needed, it is stapled behind the PRC. This will eliminate the possibility of errors being made when adding the information into the CAMA program.

Verify Sales: Date of Sale, Grantor, Qualified/Unqualified Sale & Sale Price

This section is used to describe recent sale information when available. If no sales exist, you should question the homeowner as to how long they have owned the property and if less than three years ask for the sales information from owner.

During your introduction to the property owner, you should include the following or something similar:

Approximately when was the home built?

How long have you owned this property? If less than 3 years:

- a. When did you purchase it?
- b. What was the purchase price?
- c. Were there any special circumstances or personal property involved?
- d. Have you made any changes since the purchase?

If they are new owners (within the past three years), 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. Make appropriate notes in the sales notes section. For example, if homeowner indicates home sale was a result of a short sale, the sale will be coded U (Unqualified) and coded correctly from the Unqualified Sales List for the short sale (43) and noted, "per h/o short sale".

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

You should indicate on the worksheet any information relative to the sale or other circumstances causing the selling price to be abnormally high or low. Good notes are important for the final review and qualification of sales by the Job Supervisor.

It should be noted that some property owners may be reluctant to offer information regarding their purchase. If this occurs, simply explain that this information is needed to determine the fair market value of properties in the town and how important accurate information is, but that they are under no obligation to provide this information.

Visit History:

This section is for maintaining the date and a 4-character code for the history of the visit to the property. Listed below are codes of various actions. Characters one and two are initials of assessor/lister, three is why we are there and four is the action taken.

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

Third Character

A = Abatement/Appeal

C = Callback

H = Hearing

P = New Construction/Pickup

S = Sale

T = Town/Taxpayer Request

V = Verification Process

Fourth Character

E = Estimate

L = Measure & Listed or just listed after a previous measure. Also used for verification of vacant land.

M = Measure Only

R = Reviewed

X = Refusal with notes

Used with 3rd Character H only

C = Change used w/Hearing Only

N = No Change used w/Hearing Only.

DNSA – Did not show for appointment.

Notes specific to your visit can go on listing history note. For example, if you went to a house as part of the permit process and picked up a shed, you could note "JDPM – picked up shed only".

ACTIONS ~ Fourth Character:

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

You have attempted to obtain a list and no one has been present.

Building is abandoned.

Homeowner refused to allow interior inspection or to give the information about the interior that was requested, or info given was questionable.

Posted properties.

Properties that are inaccessible/difficult to get around.

L = LISTED - A person (not necessarily a homeowner) was asked questions about the property and a walk through of the entire dwelling was made.

M = MEASURED only. If homeowner refuses an interior inspection but allows measure, use listing note as "M" and add note, "H/O ref int".

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 and refused interior inspection, or requested you leave the property.

In any of the above cases, do not argue, calmly explain why you are there and if they are listening calmly continue your explanation, otherwise apologize, and leave the property, if requested.

You must explain in detail in the remarks or elsewhere on the PRC exactly which part of the measure and listing process that the homeowner has refused, what he/she said and exactly what you did.

Any angry communications or threats must be immediately reported to the Town/Police Department and the Job Supervisor, That Day!!

LISTING THE PROPERTY

Building Site & Land Topography Description

Topography

All Topography will have an adjustment in the Condition column and noted in the Note section of the property record card. All Building Sites will have an adjustment in the Site column.

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 slope. 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.

LISTING THE PROPERTY

You may request information and walk through with adults other than the homeowner (i.e. guests, tenants, construction workers, etc.), but never enter a building or ask questions when only a minor is present. You may only obtain information and walk through from persons who are 18 years or older.

Residential Building Styles:

See Building Style Definitions - Attached

- Adirondack
- Camp
- Cape Cod
- Century/Victorian
- Chalet
- Colonial
- Condominium
- Conventional
- Cottage
- Custom
- Duplex
- Gar/Apt
- Mobile Home
- Modern/Contemporary
- Park Model
- Raised Ranch
- Ranch
- Trailer
- Tri-Level/Split Level

Story Height Explanation

See Story Height Examples Attached

The story heights are based on the amount of floor space which has headroom of no less than (6) feet. 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, Cottages and 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 Stories (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. This means you must measure (and note). Measurement is taken by holding tape at the 6-foot height mark and then measured across the building. You will need the assistance of the homeowner. 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 & classified as ATU or ATF in the sketch.

One & 3/4 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 a 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) 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 at grade 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.

Sketching: The grid on the worksheet is used to sketch the building to scale. The scale between the dots is equal to 2 feet and between the + is equal to 10 feet. If the building is too large to fit on the back of the worksheet, then the scale may be increased to allow for a larger building. Remember, if you change the scale, clearly note the scale you have chosen on the worksheet. Measurements must be written for each representative line. Check your measurements to make sure sketch closes on all sides.

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 must be used in identifying areas of the sketch:

ADU: ACCESSORY DWELLING UNIT: Apt. attached to the main structure. A dwelling unit is a unit providing complete independent living facilities for one or more persons, including permanent provisions for living, sleeping, eating, cooking and sanitation.

ARN: ARENA with or without stalls.

***ATF:** ATTIC FINISHED - Access is through permanent stairs.

ATU: ATTIC UNFINISHED - No interior finish. (Same as above)

BM1: BASEMENT-FULL STORY FINISHED – A full story basement; windows; door; totally above grade.

BM2: BASEMENT-FULL STORY UNFINISHED – A full story basement; windows; door; totally above grade.

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.

CAN: CANOPY – Overhang off building.

COF: COMMERCIAL OFFICE - Refers to office area in commercial buildings not built for offices, such as factories and warehouses.

CPT: CARPORT - A roofed structure generally with 1 or 2 walls and attached to the main structure.

CRL: CRAWL - Basement having less than 5' of headroom.

CTH: Cathedral ceiling area, this is where the ceiling height is greater than 12 feet.

DEK: DECK - An open wooden deck.

ENT: ENTRANCE/STOOP - Entrance Landing with no roof.

EPF: ENCLOSED/UNENCLOSED PORCH - Typically unheated & uninsulated area. May have small heater but is of seasonal use.

EPU: ENCLOSED ENTRANCE to a basement, other than metal door (bulkheads).

FFF: FIRST FLOOR FINISH - Living space with full ceiling height and finished interior.

FSP: FINISHED SCREEN PORCH - Screen porch, no heat, no walls.

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.

HSU: HALF STORY UNFINISHED - Same as HSF, but interior is unfinished.

LDK: LOADING DOCK: Raised platform of cement, used to load and unload.

OPF: OPEN PORCH - Roof structure with floor, but at least one (1) side is exposed to the weather.

PAT: PATIO: An area of stone, cement, brick, pavers etc.

***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 natural lighting 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.

SLB: SLAB - Foundation description where no basement or crawl space exist. Poured cement slab.

STB: STABLES for horses.

STD: STORE DISPLAY AREA

STO: STORAGE - Unfinished or finished area used for storage. Not easily converted to living space.

***TQF:** THREE-QUARTER STORY FINISHED - A finished area with approximately 75% of floor area usable as living space.

TQU: THREE-QUARTER 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.

*Finished areas are predominately noted to have finished walls, floors, and ceiling. May or may not have heat.

Notes:

Attics - Attics are only classified if they are accessed by a permanent stairway. Attics which are accessed by pull downstairs or temporary ladder are not assessed but should be noted in the notes.

Basements - Below grade areas with at least 5' or more headroom are considered basements. Areas with less than 5' of headroom are considered crawl space. A note should be made when access to the basement is from the outside of the home only. Usable basement areas should be measured, drawn, and coded on the sketch.

Office Areas - Office areas should be measured and drawn on the sketch for all commercial buildings, the proper sketch code is COF.

Air Conditioning - On commercial buildings, pick up amount of A/C in use, except on garage warehouse factories, etc. where COF is used, simply note, "AC in COF only-dnpu", as it is properly accounted/assessed for in the COF multiplier.

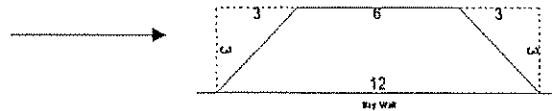
Estimates are only made when actual measurements are not obtainable and not as a matter of convenience **and must be noted.**

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 useable 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 measurements as described below to allow for accurate area calculations.

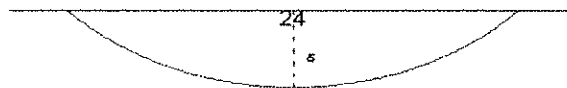
How to measure and sketch a bay window:

Only needed if different from other side



- Classify the bay window according to its appropriate story height.
- Check for basement area under the bay window upon listing.
- 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. Take your measurements carefully. 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 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.

Structural Elements

EXTERIOR WALLS

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

ABOVE AVERAGE: Siding not otherwise described and reflecting better than average quality, this would include higher quality vinyl products like shake style or insulated panels.

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

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

ASPHALT: Asphalt composition shingle, usually on modest housing.

AVERAGE: Siding not otherwise described and reflecting average quality. All forms of softwood, simulated logs, or half logs.

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

BOARD & BATTEN:	Vertical boards with narrow wooden strips called battens covering the joists.
BRICK ON MASONRY:	A load bearing structural wall. Not brick buildings.
BRICK VENEER:	Brick veneer on wood or metal frame construction with wood sheathing.
CEDAR OR REDWOOD:	Most found as vertical siding, or at various angles on contemporary style housing, also exist as a very high-grade clapboard or shingles can have knots on low side of cedar/redwood.
CEMENT CLAPBOARD:	Cement fiber siding. Asbestos-free fiber and cement combined and pressed together in the shape of a clapboard. Holds paint very well.
CLAPBOARD:	Wood siding having one edge thicker than the other and laid so that the thick edge overlaps the thin edge of the previous board, not cedar or redwood, usually has knots. "Boral" siding is a blend of polymers and fly ash that comes in 6", 8" & 10" widths should be picked up as Clapboard.
CONCRETE/CINDER:	Concrete or cinder block siding.
GLASS/THERMOPANE:	Vacuum packed glass sandwich, usually tinted and commonly found on large commercial and office buildings.
LOGS:	Logs, not simulated log.
MASONITE:	Composite pressboard/fiberboard, if not maintained will show areas of rot.
MINIMUM:	Plywood. Subwall sheathing with tar paper cover as a permanent siding.
NOVELTY:	Denotes wood siding, generally found on camps, with or without sheathing underneath.
PREFAB WOOD PANEL: T1-11	A type of plywood siding of which there are unlimited varieties on the market.
PRE-FINISHED METAL:	Enameled or anodized metal commonly found on campers/mobile homes, commercial and industrial buildings.
STONE ON MASONRY:	Refers to various stone or stone veneers usually on a load bearing masonry wall.

STUCCO:	Stucco veneer on concrete, cinder block or wood.
VINYL SIDING:	Clapboards or shingles made of vinyl. Various grades or qualities. Typical siding used in today's construction due to low cost when compared to cedar clapboard.
WOOD SHINGLE:	Shingles not of cedar or redwood, good quality shingles, but not above average.

ROOF TYPE

FLAT ROOF:	Flat, no pitch to any direction.
GABLE:	A ridged roof with two pitches slopping away from each other.
GAMBREL:	A roof with two distant slopes on each side forming four roof planes.
HIP:	A roof that rises by inclined planes from all four sides of the house to one common ridge or point.
IRREGULAR:	Otherwise not described and having many different angles, shapes and slopes. Bow style roof.
MANSARD:	Similar to hip roof but having a flat area on the top or changes the pitch of incline part way.
SALTBOX:	Essentially the same as a gable roof, but one of the two slopes is much longer than the other and the peak is off center.
SHED ROOF:	Single direction sloping.

ROOF COVER

See Roof Cover Examples Attached.

ASBESTOS SHINGLES:	Shingles of rigid fireproof asbestos. Typically laid in a diamond pattern. Very brittle. Used in homes circa 1940-1960's.
ASPHALT:	Standard type of shingle used today. Can be single or three tab. Including Architectural style shingles.
CLAY/TILE:	Terra Cotta roofs that are not typically found in New England.
METAL SHINGLES:	Strips of thick enamel metal that resemble asphalt shingles.

METAL/TIN:	Tin or metal covering, often corrugated like ribbon candy, typically 4x8 sheets, light gauge.
ROLLED COMPOSITION:	Typically felt saturated with asphalt and granule stones on the surface. Comes in a roll. Good for low pitch roofs.
RUBBER MEMBRANE:	A thin sheet of rubber seamed together. Typically found on flat roofs. Typical for commercial/industrial buildings.
SLATE SHINGLES:	Rectangular pieces of slate, each overlapping the other.
STANDING SEAM:	A heavy gauge metal roofing that "stands up" at seams about 2", every 6-8 inches in an upside-down cone fashion. 50-year life.
TAR/GRAVEL:	A flat or very low-pitched roof, coated with tar material and then covered by a uniform crushed gravel material. Normally seen on commercial/industrial buildings.
WOOD SHINGLES:	Wood shingle or shake. Wood shakes are random thicknesses as they are hand split.

INTERIOR WALLS

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

AVERAGE FOR USE:	Generally used for commercial/industrial buildings to describe the interior finish as being normal for that style building and use.
DRYWALL:	A rigid sandwich of plaster and paper.
KNOTTY PINE:	Knotty Pine wood.
MINIMUM:	Open studs or no finish, generally seen in camp style structures with open stud.
PLASTER:	All plaster backed by wood lattice attached to the studs.
PLYWOOD PANEL:	4' x 8' plywood panel sheathing, comes in many grades and styles.
WALL BOARD:	Composition 4' x 8' sheets, such as celotex, typically found in manufactured homes, low quality & typically 1/8".
WOOD/LOG:	Tongue & groove construction, logs, wainscoting. <i>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</i>

value. The overall quality grade of the house accounts for various wood and design qualities.

HEATING FUEL

ELECTRIC:	Electric w/Baseboards.
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.
GEOTHERMAL:	Geothermal or heat pump, if applicable.
NONE:	No heat at all, usually camps.
OIL:	May be identified on the exterior by the presence of oil filler pipes, kerosene or K1 are also fuel oil.
SOLAR:	Solar panels can be viewed on the roof area or in a field.
WOOD/COAL:	Choose only if there is no conventional back-up heating system. Wood or coal stoves only.

HEATING TYPE

CONVECTION:	Heat transfer through dispersion. (Wood stove or old gas type heaters with no blower).
ELECTRIC:	Electric baseboard, typical Electric Heat.
FORCED AIR DUCTED:	Series of ducts throughout the house, for hot air to be blown through.
FORCED AIR NOT DUCTED:	Has blower to blow heat through one vent, no duct work in the house, i.e., monitor or Rinnai type.
GEOTHERMAL HEAT:	Listed as electric under heat fuel and heat pump under heat type.
HEAT PUMP:	Electric unit which provides forced air heat, usually combined with central air conditioning. Add as A/C, if applicable.
HOT WATER:	Forced hot water through baseboards.

NONE: No heat (camps).

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

STEAM: Radiators.

WALL/FLOOR FURNACE: Furnace that sits along the all or floor.

INTERIOR FLOORING

Two (2) may be chosen, if necessary, choose the two most predominant.

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

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

CONCRETE: Concrete slab usually commercial or industrial.

DIRT: Dirt flooring usually in garages, stables. etc.

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

INLAID SHT GOODS: Inlaid vinyl flooring.

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

MARBLE: A **natural stone** and is one of the most luxurious and sophisticated floorings.

MINIMUM PLYWOOD: Plywood subfloor or underlayment.

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

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

PINE OR SOFTWOODS: Pine or softwood boards covering floor area, usually denoted by knots.

TILES:

Quarry (Slate), ceramic tiles or polished and/or stamped concrete.

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 (this is generally noted in older homes). If a question arises, make your decision, and hold the card aside and review with your supervisor, as soon as possible to get his/her opinion.

BATHROOMS

Count the physical number of bathrooms and total fixtures. For bathrooms, enter the number of bathrooms 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. Include outdoor showers as a fixture.

***Commercial Baths**

0 = None

3 = Above average for use

.5 = Minimum

4 = Extensive for use

1 = Below average for use

2 = Average for use

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

GENERATORS

Number of units found and denoted in the building section.

EXTRA KITCHEN

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

AIR CONDITION SYSTEMS

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

NO:

None exist, or only room units are present.

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

PERCENTAGE: 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, i.e. 25%, 50%, 75% or 100%.

NUMBER OF STORIES

The number of stories should be identified and noted on the worksheet 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.

YEAR BUILT

On a list, ask the homeowner the year built of the home. Most homeowners do not know the exact year, so ask them for a close approximation. If the homeowner has no idea of the year built, estimate using your best judgment. A good estimate of the year built may be the average age of the surrounding buildings. Do not write 15 years old, 100 years old etc., simply figure the year by deducting the age from present calendar year. Do not leave blank!!! Make a note when estimating the year built.

QUALITY ADJUSTMENT

Quality adjustment refers to the overall quality of construction, marketability, and desirability of the property. Attempt to be consistent in determination of quality adjustments. Most of the properties in any particular town will be average. Once you have determined average for the community, grading up or down from there will be easier to remain consistent. This will take time to learn. It will not come easily and varies from town to town. The job supervisor will make the final determination. However, your notes, particularly regarding the interior, are critical and can help define the property quality and condition of the building.

Defined as:	Minimum	Luxurious
	Below Average	Luxurious +25
	Average	Luxurious +50
	Average +10	Custom
	Average +20	Custom +70
	Good	Custom +90
	Good +15	Unique
	Good +25	
	Very Good	

Very Good +20
 Very Good + 40
 Excellent
 Excellent +20
 Excellent +40

CONDITION

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

Excellent, Very Good, Good, Average, Fair, Poor or Very Poor.

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

Defined as:

Functional - Based on problems with design, layout and/or use of building, i.e. bathroom between 2 adjacent bedrooms with no hallway access to bathroom. Bedroom through bedrooms access, very low ceiling, chimney through middle of the room. Functional issues are typically not curable by the property owner without significant expense.

Economic - Based on factors influencing value that are external to the building and beyond the owners control, i.e. house is situated close to a nightclub, airport, dump, sand & gravel pit or any unsightly property. Economic issues are typically not curable by the property owner.

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

Temporary - Used to account for the typical "cost to cure" or finish the unfinished items. See UC chart below for general guideline to estimated percentage of completion. Temporary issues typically used for under construction/new construction properties.

<u>NEW CONSTRUCTION</u>	<u>%ITEM</u>	<u>RUN TOTAL</u>	<u>NEW CONSTRUCTION</u>	<u>%ITEM</u>	<u>RUN TOTAL</u>
Foundation Only	5%	5%	Wiring/Insulation	5%	55%
Deck	5%	10%	Finished Plaster/Drywall	10%	65%
Framed & Boarded in	15%	25%	Finished Floors/Trim	10%	75%
Roof On	5%	30%	Finished Plumbing	5%	80%
Exterior Siding	5%	35%	Finished Heat	5%	85%
Chimney/Brick Work	5%	40%	Kitchen Cab & App.	5%	90%

Doors & Windows 5% 45%
Rough Plumb/Heating 5% 50%

Int & Ext Paint/Décor 5% 95%
Ext Walks & Stairs 5% 100%

The percentage applied to depreciation is calculated based on the severity of the issues as noted by you, the data collector. The Supervisor makes this determination based on your notes and view of the property. List the reason for the depreciation, i.e. next to gravel pit and the supervisor will put in the appropriate adjustment. 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; however, interior items such as fireplaces may be listed here as well. 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 IGP should be measured on its longest length and its average width. Measure all IGP regardless of shape.

AGP - ABOVE GROUND POOL - AGP's are measured and assessed starting at 18' diameter. Softpools are not measured but should be noted. **How to measure an AGP** - the diameter of the AGP must be measured. Place the clip under the metal edge of the pool and walk to the other side, making a line with the tape through the middle of the pool. If oval, do twice, once for length and once for width.

Common AGP diameters and AREA calculators for round pools.

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

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

SHEDS - All sheds are measured. An average new shed should have a condition of 100%. If 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. Decks are typically made of wood.

SOLAR PANELS – Can be of the Photovoltaic (PV) (electric type) or Hot Water (H2O). Identify the total number of panels.

SILO - The height and diameter must be calculated. How to measure the height and diameter of a silo:

Height = Most silos have bands wrapped around the exterior. Measure the distance between one set of bands. Count the number of bands and multiply by the distance between each band to calculate the height.

Diameter = To calculate the diameter, put the clip in the ground and walk to the approximate width of the silo or measure circumferences (completely around) and compute the diameter using this formula.

Circumference divided by 3.14 = diameter.

Diameter = 20"

Height = 2'/band x 11 bands = 22'

Add 1 more band for the top unless flat 2x12 = 24

STORAGE CONTAINERS – Storage containers that appear to be a "fixture" should be picked up as Shed with a notation metal container.

All XFOB's are measured except for 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

All Extra Feature's not picked up should still be noted, i.e., DNPU (did not pick up) treehouse.

See List of all Extra Features - attached

Some Examples of Extra Features:

<u>Description</u>	<u>Measure</u>
Barn-1Story	LxW
Barn w/loft & basement	LxW
Barn-1Story/Basement	LxW
Barn-1Story/Loft	LxW
Barn-2Story	LxW
Barn-2Story/Basement	LxW
Billboards	LxW
Boathouses	LxW
Boat Rack	LxW
Boat Slip	LxW
Canopy(s)	LxW
Carport	LxW
Commercial Paving	LxW
Commercial Paving Concrete	LxW
Cooler	LxW

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Deck	LxW
Docks	LxW
Elevator/Freight	# of Units
Elevator/Passenger	# of Units
Fences (4, 5, 6, 8 or 10 feet)	LxW
Fireplace	# of Units
Fireplace 1 Story	# of Units
Fireplace 1.5 Story	# of Units

TOTAL ACRES

Confirm the total acres on the PRC with tax map/lot. If a discrepancy is found, write the acreage that is found on the tax map, unless otherwise instructed for that particular town you are working in.

Homeowners may disagree with the amount of acreage that is written on the PRC. This problem can only be resolved by the town. Advise the homeowner to go to the town hall with a deed or survey to resolve the problem.

If you need to convert acreage to square footage: 1 Acre = 43,560 square feet

REMARKS/NOTES

The remarks should predominately be used to make notes about the interior condition of the building. You are the assessor's eyes. Exterior condition will be seen by the assessor's and therefore notes about the exterior (except rear side of buildings), are not necessary. You may use abbreviations listed herein to shorten your writing time. Try to limit your notes to the most important or unusual situations. Do not use any abbreviations not approved and listed in this manual. Future updates will incorporate any suggestions you may submit, if approved. However, if you need to abbreviate due to space limitations, use all letters dropping only vowels.

An indication regarding whether the home has been updated, has above average (or below average) details such as, crown molding, wainscoting, built-ins, etc. Note if home has modern kitchen/baths, again note details about them. If outdated kitchen/bath, note ODKB.

Also, be cognizant and put notes where best applied. For example, if 2 outbuildings are attached, it would be best to note next to the XFOB in that notes section rather than the general notes section.

All Property Record Cards should indicate the Exterior and Interior Quality: IE/EA:

Interior will always begin with an I, the second letter is the quality:

A=Average / G=Good / VG=Very Good / UK=Unknown / UC=Under Const. / E=Excellent, etc.

Exterior will always begin with an E, the second latter is the quality:

A=Average / G=Good / VG=Very Good /E=Excellent, etc.

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

VACANT PARCELS

Vacant parcels have no primary buildings. A vacant parcel may have outbuildings. These outbuildings must be measured and noted in the XFOB section. All accessible roads (dirt or paved) must be followed to view parcels. In some cases, this may not be possible. Make a note as to the type of vacant land - ex: meadow, swamp, sloping, forest, etc., and quality of road frontage, if any. Listing history should have an "L" in the fourth character so these properties will not get a list letter. An "L" should be used on properties with outbuildings that we do not need to see the interior.

APARTMENT BUILDINGS

Apartment buildings are measured and listed just as residential homes. Try to obtain information about:

1. Number of apartment units within the building.
2. Breakdown of bed/bath for each unit.
3. View as many apartments as possible (note # of kitchens). Supervisor will determine if additional kitchens are merely noted or denoted in building section.
4. Rent(s) and what does the rent include if anything, ie, utilities. Tenants may be reluctant to disclose rental information without the owner's approval. Tenants are under no obligation to disclose rent or any other information.
5. If only one apartment unit can be viewed, inquire about other areas of the building for accessibility (permanent set of stairs to the upper story[ies]), basement area, etc.

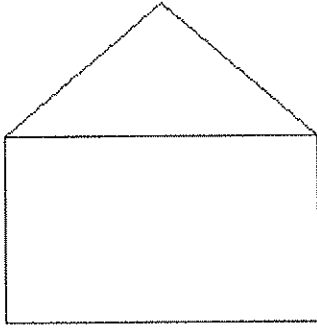
PUBLIC RELATIONS

Dealing with the public is a very large part of measuring and listing. During a list, you will be asking people questions and requesting a guided tour of the building. Asking someone for a tour of the interior is an uncomfortable request and it will feel awkward at first. It is in the homeowner's best interest because a tour of the home is the best way to obtain accurate information and ultimately a more fair assessment. Most homeowners understand the general purpose of the revaluation process and will be cooperative. Occasionally, you will find people who are reluctant to give you information and may refuse to allow you a walk through. This is a homeowner's right, and they are under no obligation to comply at this time. At these times, do not argue with homeowners, simply respect their wishes. It is important to note on the worksheet that this homeowner has refused, and exactly which aspect has been refused (i.e. to give information, refused interior inspection, etc.).

You are a representative of the Town and professional behavior and attitude must always be upheld. It is imperative that this is kept in mind when approaching or being approached by homeowners, Town officials or other people in the town.

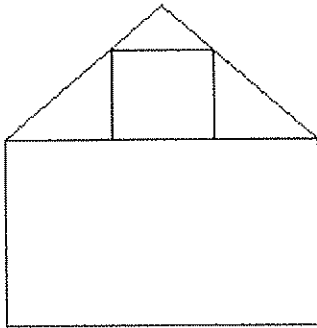
As a data collector, you are there to collect data, not answer questions about taxes, past or present values or assessing methodology. Even if you think you know the answer, it is best left to the town or the supervisor.

STORY HEIGHT EXAMPLES



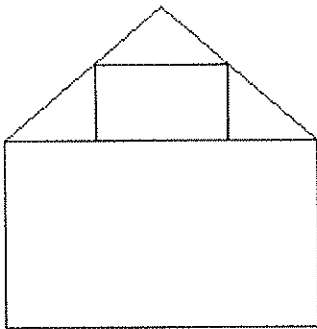
1 STORY FRAME

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

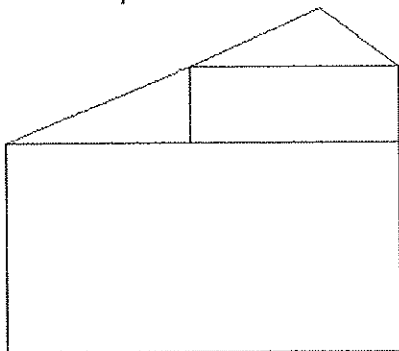


1 STORY FRAME & ATTIC

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



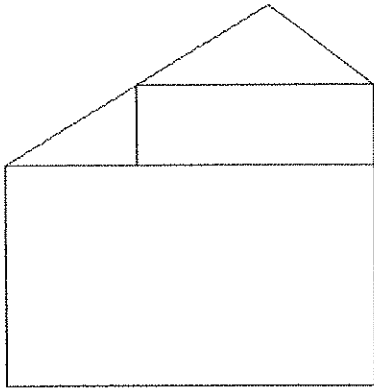
Example A



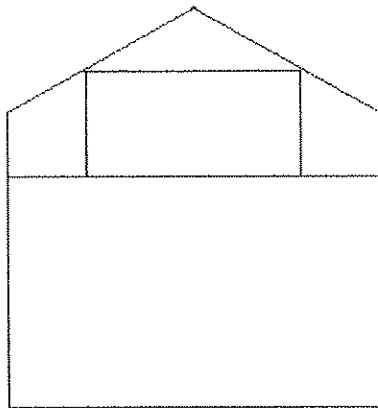
Example B

1-1/2 STORY FRAME

Same basic structure as above with or without shed dormers. In both cases only about 40 to 60% 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 and B Left



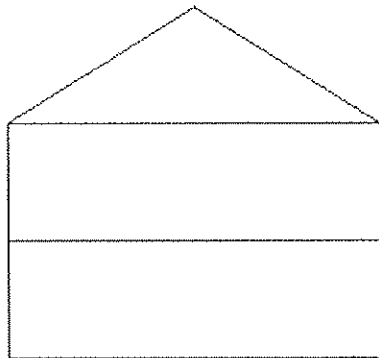
Example A



Example B

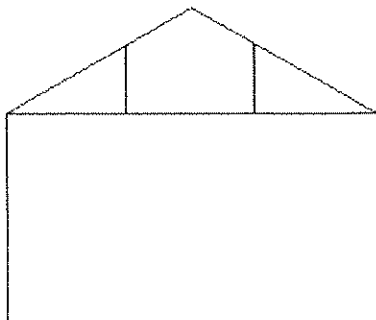
1-3/4 STORY FRAME

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



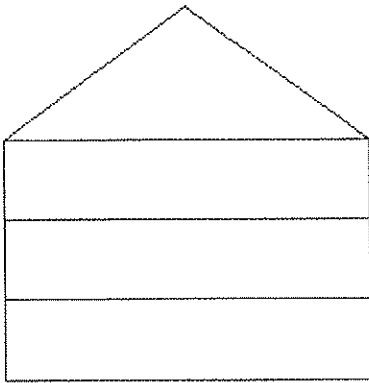
2 STORY FRAME

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



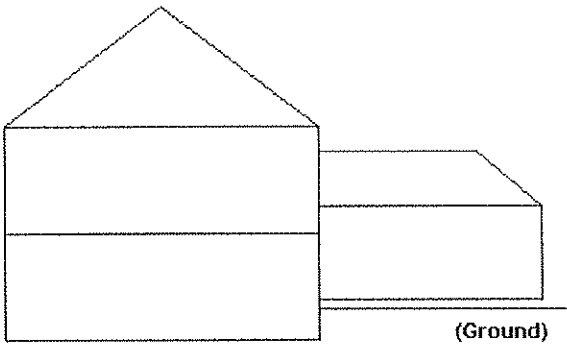
2 STORY FRAME & ATTIC

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

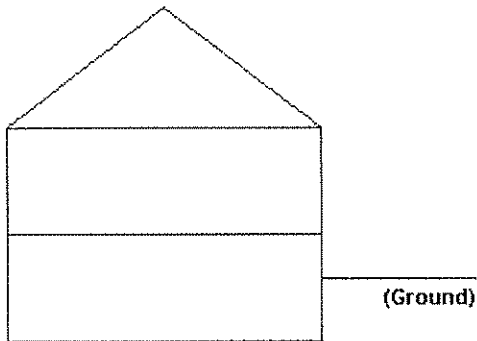


3 STORY FRAME

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



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

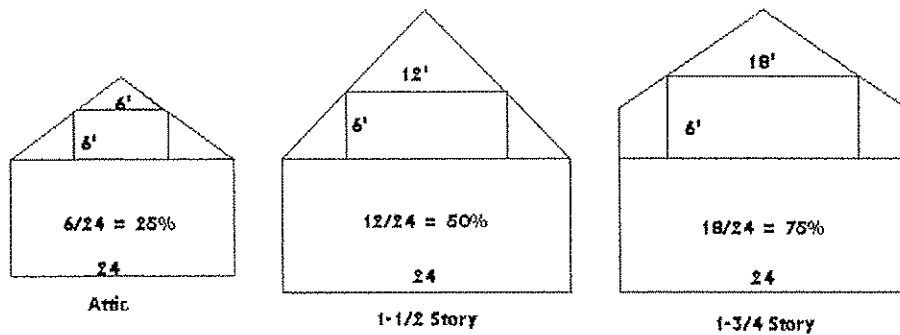


SPLIT ENTRY - One story Ranch Style Home ½ of lower floor foundation exposed.

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

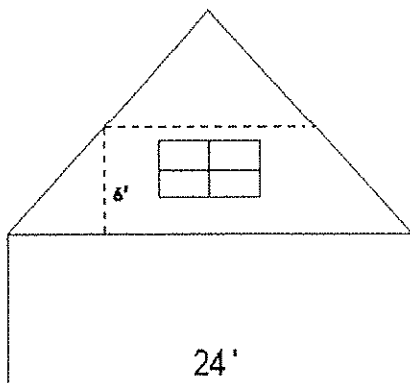
- 1.) This method is the most accurate way to determine story height. When entry into the home is obtained, measure across the ceiling at approximately 6' in height (in the upper story(ies)). You can ask the homeowner to hold the clip end of the tape because there is usually nothing that you can clip your tape to. This measurement will determine the upper story livable area and from this, a story height may be obtained. The story height measurement should be noted in the general notes section, i.e. HSF=12'.

Example: Method 1



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

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



Example: Method 2

Computation:

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

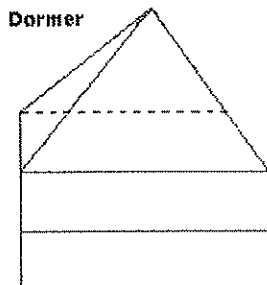
$$24 - 12 = 12 \text{ (12' total living space)}$$

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

*Note: Estimate 6' ceiling height. Normally, this is just below or at window top. It is important to know where the first floor ends and the second floor begins, 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

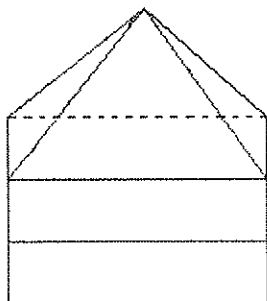
Dormers are projected roof lines that may or may not be considered as livable area. When dormers are of considerable size, they contribute to the livable area. The additional area supplied by the dormer must be included in the determination of story height.



EXAMPLES:

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

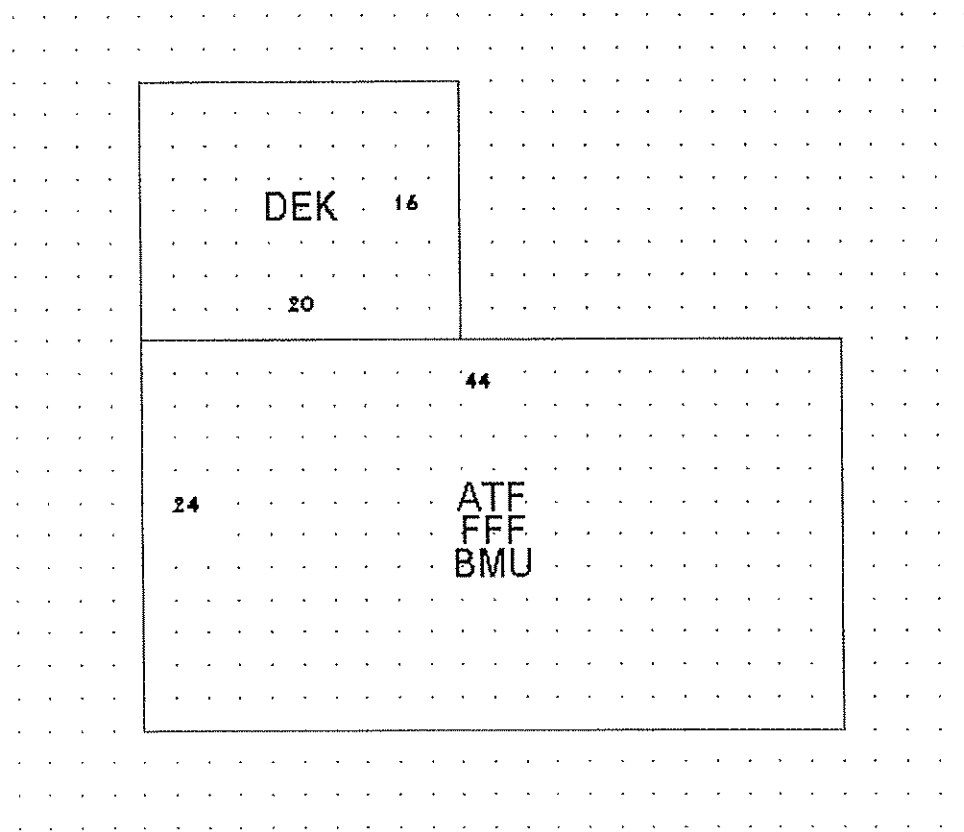


In some cases, the dormer may be only half way down the side of the house. In this case, show the location of the dormer on the sketch with proper story height labeling. If dormer in rear (not visible from road), note in general notes section to help on field review.

Represents dormer addition

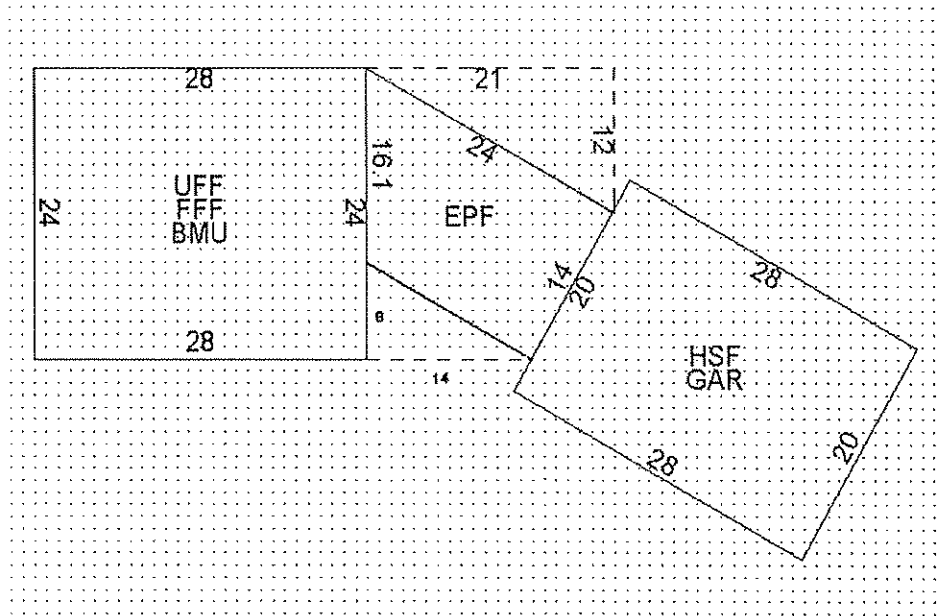


18	HSF FFF BMU 20	18
18	ATF FFF BMU 20	18



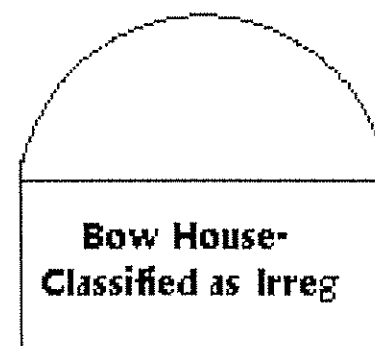
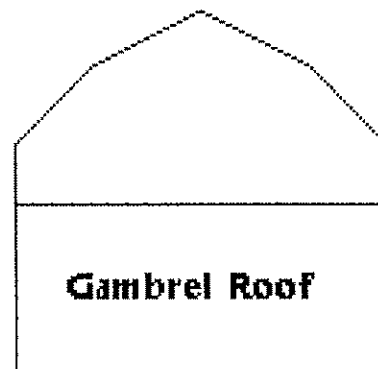
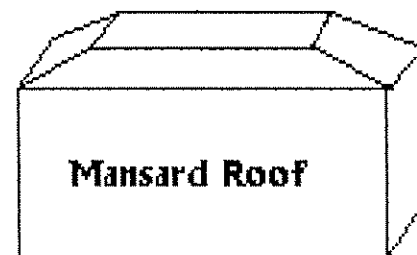
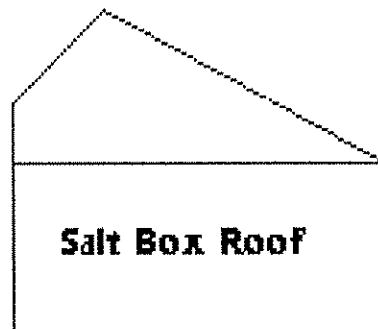
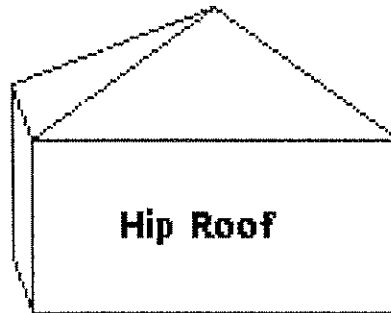
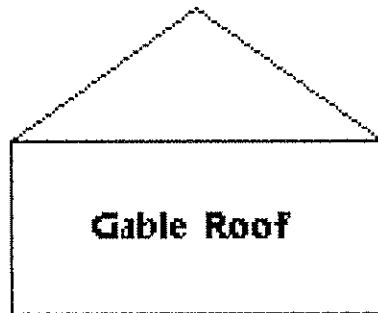
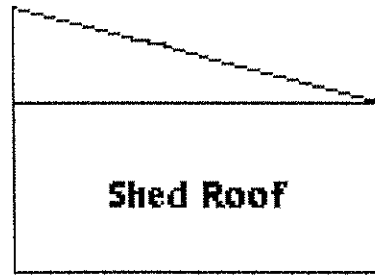
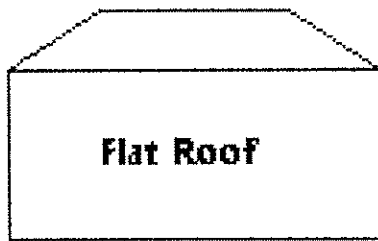
The grid on the back of the PRC is used to draw a sketch of the building to scale. Each point on the grid represents 2 feet, unless otherwise noted by the field person on the sketch.

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.

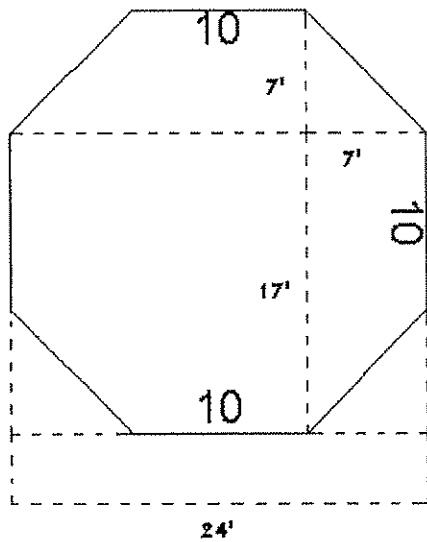


Whenever angles are involved, it is important to provide enough information to accurately compute the area of each section. By breaking up a section into squares, rectangles and right triangles, it makes the area calculation easier and more accurate. Too much information is better than too little. With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

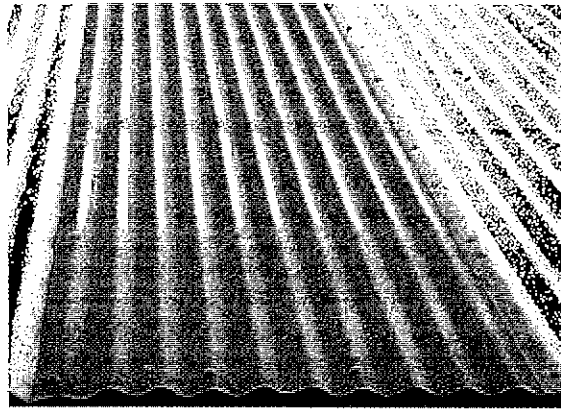


When measuring an octagon, getting interior measurements are critical. However, one can compute the necessary measurements by taking a few extra exterior measurements, as indicated. Then when entry is obtained, the interior measurements can be made to verify the area.

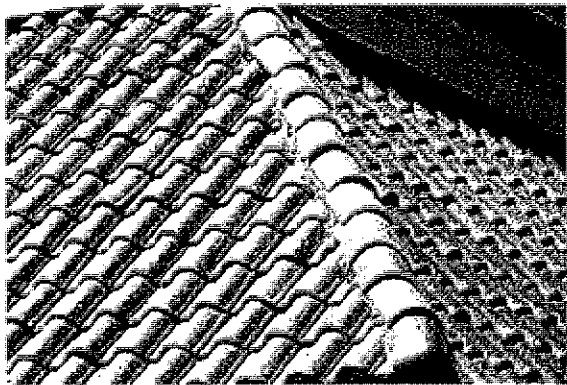
ROOF COVER EXAMPLES:



STANDING SEAM



METAL/TIN



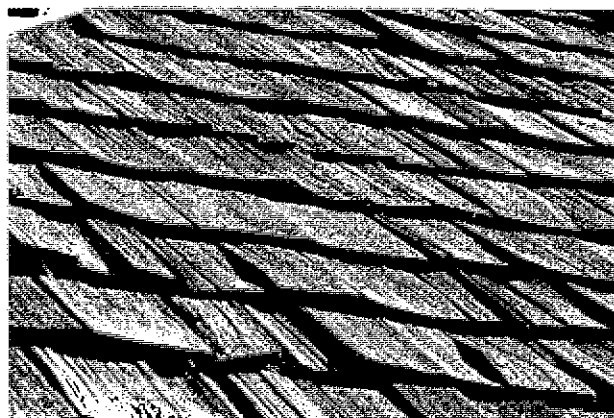
CLAY TILE



ASPHALT ROOFING



METAL-SHINGLE LOOK



WOOD SHAKES

Unqualified Sales List

- | | |
|--|---|
| <ul style="list-style-type: none"> 24 Abutter Sale 77 Assessment Encumbrances 45 Boundary Adjustments 40 Business Affiliate Grantor/Grantee 70 Buyer/Seller Cost Shift 83 Cemetery Lots 66 Complex Commercial Sale 48 Court/Sheriff Sale 82 Deed Date Old/Incomplete 49 Deed in Lieu of Foreclosure 54 Deed to Quiet Title 39 Divorce Party Grantor/Grantee 31 Easement/Boatslips 81 Estate Sale/Fiduciary Covenants 38 Family/Relative Grantor/Grantee 37 Financial Company Grantor/Grantee 51 Foreclosure 35 Government Agency Grantor/Grantee 41 Government Related Entity/NHH/FNMA 14 Improved Post Assessment 13 Improved Post Sale 15 Improved U/C at Assessment 22 Indeterminate Price 58 Installment Sale 25 Insufficient Market Exposure 17 L/B Assessment - L/O Sale 16 L/O Assessment - L/B Sale 33 Landlord/Tenant Sale 57 Large Value in Trade 69 Lease w/Unknown Terms | <ul style="list-style-type: none"> 27 Less Than 100% Interest Transferred 28 Life Estate/Deferred 1Yr+ 26 Mineral Rights Only 21 MPC-Can Sell Separately 20 MPC-Unlikey Can Sell Separately 19 Multi-Town Property 23 No Stamp Per Deed 11 Not Assessed Separate 56 Other Doubtful Title 52 Other Forced Sale 47 Other Sale of Convenience 29 Plottage/Assemblage Impact 34 Public Utility Grantor/Grantee 36 Religious/Charitable/Education Grantor/Grantee 89 Resale in EQ Period 90 RSA 79-A Current Use 97 RSA 79-B Conservation Easement 98 Sale Related Assessment Change 43 Short Sale Require 3rd Party 12 Subdivided Post Assessment 80 Subsidized/Assisted Housing 50 Tax Sale 32 Timber Rights 30 Timeshare 99 Unclassified Exclusion 60 Unidentifiable in Assessor's Records 67 Unknown Personal Property 87 XS Locale in Sample 88 XS Property Type in Sample |
|--|---|

Subdivisions:

Suissevale:

- SV1 located on Governor Wentworth Highway (Route 109)
 - Vacant = a CF Factor of $80 - 10 = .70$
 - Improved = a CF Factor of $100 - 10 = .90$Make a notation "location"
- SV1 vacant lots with less than .50 acres
 - CF factor of .60Make a notation lot less than .50 acres
- Paper Streets = CF factor or .50
- Non-buildable lots, with proof of non-buildable = CF factor of .10
Make a notation of non-buildable and proof

When Assessing Commercial Properties, pickup under Extra Features:

ATM (unit)

A/C (Y/N)

Boat Houses

- Comm'l Avg

- Comm'l Good

Boat Rack (sf)

Canopies (sf)

Cooler (sf)

Commercial Exhaust Vent

Commercial Sink/Dishwasher

Drive-up Windows (unit)

- with Tube

Elevator

- Freight

- Passenger

Exterior Parking Lot Lighting

- 1 Light

- 2 Light

- 3 Light

Fencing

Freezers (sf)

Garage Pit

Gas Pumps

Generators

Greenhouse (sf)

Kiosk (sf)

Kitchen Fire Suppression

Lifts

Loading Docks

Mezzanine (finished or unfinished)

Paving (sf)

- PAV1-Commercial

Retaining Wall

Signs

- SGN1 – 1-sided / and 1 sided on building

- SGN2 – 2-sided

- SGN3 – w/lights

Sprinkler Systems

Underground Tanks

Vault

When sketching, use regular items such as:

Office

Warehouse

Store