

Valuation Update

Tax Year 2022

Town of Moultonborough, NH

Prepared By:

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SECTION A
LETTER OF TRANSMITTAL

May 30, 2023

Board of Selectmen
Town of Moultonborough, NH
6 Holland Street
Moultonborough, NH 03254

LETTER OF TRANSMITTAL

Dear Municipal Official:

The following report is intended to document the mass appraisal completed and the associated data collection, review, analysis and reporting necessary to render a credible opinion of value(s) in accordance with RSA 21-J:14-b, and the Uniform Standards of Professional Appraisal Practice (USPAP, 2020).

The Intended Use of this Appraisal and Report is to provide a basis for the revaluation of all real property in the Town of Moultonborough as required by the contract signed between the Town of Moultonborough and Whitney Consulting Group, LLC. A copy of this contract is provided in Appendix "A".

The Intended Clients of this Report are the Assessing Officials of the Town. Other Users of the report include the public, property owners, municipal officials, and the New Hampshire Department of Revenue Administration (DRA).

The effective date of value of the Appraisal and Report is April 1, 2022, as required by RSA 74:1 and RSA 76:2.

TYPE AND DEFINITION OF VALUE

The type of value expressed in this report is "market value" and is defined in RSA 75:1as: "the property's full and true value as the same would be appraised in payment of a just debt due from a solvent debtor".

The most relevant definition of "Market Value" is contained within the Administrative Rule Rev 602 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. (NH Department of Revenue Administration), Property Appraisal Division, "600 Rules").

PROPERTY RIGHTS APPRAISED

The property rights appraised in this mass appraisal is fee simple. Fee Simple Estate is defined as:

"Absolute ownership unencumbered by any other interest or estate; subject only to the limitations imposed by the government powers of taxation, eminent domain, police power, and escheat (the right of government to take title to property when there are no apparent heirs)." (The Dictionary of Real Estate Appraisal, Third Edition, 1993, Page 140.)

EXTENT OF PROPERTY INSPECTIONS

As required by the contract signed between the Town of Moultonborough and Whitney Consulting Group, LLC, a measure and list was conducted for the sales properties specified by the Town of Moultonborough.

A total of 2,107 inspections were completed, including approximately 1,375 properties. 607 properties were inspected due to building permits open or completed building permits requiring reinspection.

CERTIFICATION OF VALUE

The undersigned certifies that, to the best of my knowledge and belief:

- 1) The statements of fact contained in this report are true and correct.
- 2) The reported analyses, opinions, and conclusions are limited only by the reported assumptions and limiting conditions, and are my personal, impartial, and unbiased professional analyses, opinions and conclusions.
- 3) I have no present or prospective interest in the property that is the subject of this report, and I have no personal interest with respect to the parties involved.
- 4) I have no bias with respect to any property that is the subject of this report or to the parties involved with this assignment.
- 5) My engagement in this assignment was not contingent upon developing or reporting predetermined results.
- 6) My compensation for completing this assignment is not contingent upon the reporting of a predetermined value or direction in value that favors the cause of the client, the amount of the value opinion, the attainment of a stipulated result, or the occurrence of a subsequent event directly related to the intended use of this appraisal.
- 7) The analyses, opinions and conclusions were developed, and this report has been prepared in conformity with the Uniform Standards of Professional Appraisal Practice (USPAP) 2020 version.

- 8) I have not made a personal inspection of the properties that are the subject of this report other than the sale properties and the properties which had a building permit issued in the last year. These individuals, and anyone providing significant mass appraisal assistance to the individual signing this report, are identified in Appendix "B", at the back of this report.
- 9) My opinion of the total market value, pursuant to RSA 75:1, and the NH Department of Revenue Administration, Property Appraisal Division "600" Rules, Rev. 601.14, for the assessed properties identified in Section G of this report, as of April 1, 2022 is:

\$4,893,293.518

See the Summary Report of Values, MS-1 Report for details of value in Appendix D. Utility values were calculated by application of the RSA 75:8-d in this appraisal, which represented \$29,649,589 in taxable value.



Stephan W. Hamilton, CNHA

Whitney Consulting Group, LLC

October 12, 2023

SECTION B
SCOPE OF WORK

IDENTIFICATION OF ASSUMPTIONS AND LIMITING CONDITIONS

The following Assumptions and Limiting Conditions apply only to the sale data utilized to complete the sales analysis, and to establish the basis for the statistical benchmarks incorporated into the analysis. Any exceptions to the following Assumptions and Limiting Conditions will be documented on the individual property record cards, when applicable.

- 1) I have not been provided deeds to the assessed properties. Therefore, no responsibility is assumed for the legal description provided or for matters pertaining to legal issues and/or title.
- 2) I have not been provided deeds to the assessed properties. Therefore, the properties were assumed to be free of any and all liens and encumbrances. Each property has also been appraised as though under responsible ownership and competent management. Some limited deed research was completed when required to understand property rights.
- 3) I have not been provided surveys of the assessed properties. Therefore, I have relied upon tax maps and other materials provided by the Municipality in the course of estimating physical dimensions and the acreage associated with assessed properties.
- 4) I have not been provided surveys of the assessed properties. Therefore, I have assumed that the utilization of the land and any improvements is located within the boundaries of the property described, and there is no encroachment on adjoining properties.
- 5) I have assumed that there are no hidden or unapparent conditions or rights associated with the properties, subsoil, or structures, which would render the properties (either the land and/or improvements) more or less valuable.
- 6) I have assumed that properties are currently and have been in full compliance with all applicable federal, state, and local environmental regulations and laws.

- 7) I have assumed that properties currently comply with all applicable zoning and use regulations.
- 8) I have assumed that all necessary licenses, certificates of occupancy, consents, or other instruments of legislative or administrative authority from local, state, or national government entity have been obtained for any use on which the value opinions contained within this report are based.
- 9) I have not been provided a hazardous condition's report, nor am I qualified to detect hazardous materials. Therefore, evidence of hazardous materials, which may or may not be present on a property, was not observed. As a result, the final opinion of value is predicated upon the assumption that there is no such material on any of the properties that might result in a loss or change in value.
- 10) Information, estimates and opinions furnished to the appraiser and incorporated into the analysis and final report, was obtained from sources assumed to be reliable and reasonable efforts have been made to verify such information. However, no warranty is given for the reliability of this information.
- 11) The Americans with Disabilities Act {ADA} became effective January 26, 1992. I have not made compliance surveys nor conducted a specific analysis of any property to determine if it conforms to the various detailed requirements identified in the ADA. It is possible that such a survey might identify non-conformity with one or more ADA requirements, which could lead to a negative impact on the value of the property(s). Because such a survey has not been requested and is beyond the scope of this appraisal assignment, I did not take into consideration adherence or non-adherence to ADA in the valuation of the properties addressed in this report.

- 12) Any market forecasts, projections and operating estimates contained within the report are predicated upon current market conditions, and forecasts of short-term supply and demand factors. This information was obtained in the course of interviews with knowledgeable parties, and in published public and private resources. While the information is assumed to be credible and provided by reliable sources, these forecasts are subject to change due to unexpected circumstances, changes in local, regional and/or national supply and demand, or other unforeseeable market changes.
- 13) The opinions of value in this report apply to an entire property, and any allocation or division of the value into separate fractional or finite interests may invalidate the opinion of value reflected in this report.
- 14) Information pertaining to the sales of properties utilized in the analysis and subsequent report has been confirmed with either the buyer, seller, or a third party whenever possible and is assumed to be reliable. Validation sources include the recorded deed, the Inventory of Property Transfer (PA-34) forms submitted to NH Department of Revenue Administration, Town of Moultonborough Property Transfer Questionnaires returned to the Town by purchasers and Multiple Listing Services and real estate brokers when available.
- 15) Possession of this report may not carry with it the right of reproduction, and disclosure of this report may be governed by the rules and regulations of the New Hampshire Assessing Standards Board (ASB) and Department of Revenue Administration (DRA) Portions of the appraisal and report may be subject to jurisdictional exception and the laws of New Hampshire.

SCOPE OF WORK AS IDENTIFIED IN THE CONTRACT

The valuation report that follows is predicated upon the contract signed between the Town of Moultonborough and Whitney Consulting Group, LLC. A copy of the contract is located in Appendix A of this report. The scope of work identified in the contract and incorporated into the following report comprised the following steps:

A measure and list of sale properties was part of this valuation. All property transfers within the town spanning a period of two years prior to April 1, 2022 were reviewed and analyzed to determine if the transfer was an "arm's-length" transaction. This was accomplished by interviewing the buyer, seller, buyer or seller broker or agent, or verification of PA 34 forms. The process determined proper description of the sale property features, and verified the sales price, and any terms or conditions surrounding the sale that might have influenced the negotiated price. The combination of inspection/validation/verification provided me with a detailed understanding of all sales property.

The property verification included a review of the highest and best use. Classification of property into like categories is a critical part of the valuation process. Qualified sale data was stratified by use type, such as single-family residential, land, commercial, etc. The sale data was also stratified by neighborhood, in order to isolate more discrete locational differences and/or influences. The verified sale data was utilized to extract meaningful adjustments and/or benchmarks that populate valuation tables, including cost elements, physical depreciation, view influence, water influence, etc. All pertinent factors, including physical, legal, and economic considerations were considered and recognized, subject to the assumptions and limiting conditions referenced above.

Completion of a mass appraisal includes a two-phase approach that involves model specification and model calibration. Specification of the valuation model is largely determined by the structure of the computer assisted mass appraisal (CAMA) system. This valuation update was completed using the Avitar CAMA system. This mass appraisal model relies on individual descriptive data collected on individual property and sets of property valuation tables that assign relative weighting to individual property features.

Once established, the preliminary value benchmarks begin the process of model calibration. That calibration is finalized when the resulting values are compared to the selling prices of property. This statistical study is the process of completing a assessment to sales ratio study in order to make any needed refinements to the base tables and verify the alignment and consistency of the base tables.

Finally, these benchmarks became the basis for the statistical analysis of these properties, and new property values were developed utilizing at least one of the three possible approaches to value (Sales Approach, Cost Approach, and/or Income Approach to value). Overall, every effort was made to help ensure that the values were uniform and equitable.

Upon completion of the final review and approval of the Municipality's values by the Municipality, notices of value were mailed to each taxpayer. These notices included sufficient information (timing and location) to enable taxpayers to attend an informal hearing to ask detailed questions about the new assessed value(s). Hearings were then held at a time and location scheduled by the Municipality, either in person or over the telephone. Numerous inspections were conducted based on reported data errors in order to verify necessary property description changes.

Any individual property changes that arose from the informal hearing process were reflected in the final tax bill for 2022. Additionally, the informal hearings process is a part of the model calibration process. There were instances when common themes of concerns led to a more accurate understanding of values within neighborhoods or distinct groups of properties. When identified, these changes were applied uniformly to affected properties regardless of whether any specific taxpayer requested an informal hearing.

This mass appraisal was completed, and the report was prepared in conformity with the Uniform Standards of Professional Appraisal Practice (USPAP, 2020}, as well as the contract signed between the Town of Moultonborough and Whitney Consulting Group, LLC.

DESCRIPTION OF ASSESSED PROPERTIES

In accordance with the contract located in Appendix A of this report, the Town of Moultonborough required all the real property in its respective municipal boundaries to be valued except the 15 utility properties. A breakdown of the Municipality's real property by use category is as follows:

Commercial/Industrial	223
Utility	15
Res Waterfront (Included with Res)	2,279
Residential Water Access (Incl with Res)	1,655
Residential Land Only	1,685
Residential Land & Bldg Total	4,769
Condominium (Incl with Residential)	N/A
Current Use Total	260
Exempt	<u>223</u>
Total Parcel Count	7,462

As described above the Town of Moultonborough is very heavily weighted toward residential properties. Improved residential properties including waterfront property makes up the 69% of the total number of properties in the town. Improved residential waterfront properties make up 27% of the parcel count, but as will be described in detail later in the report, they make up more than half of the taxable value of the town. There are very few commercial and industrial properties located in the town.

There are several bodies of water that are found in Moultonborough, providing extensive shore frontage. These include portions of Lake Winnepesaukee, and Squam Lake, as well as the entirety of Lake Kanasatka, Berry Pond, Garland Pond, Lees Pond and Wakonda Pond.

The town is a summer recreation destination, with wide fluctuations of population on a seasonal basis. Many of the homes in waterfront areas are second homes, owned by non-residents who are not principally residing in the town.

DETERMINATION OF HIGHEST AND BEST USE

Highest and Best Use is a term defined in Administrative Rule 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.

Additionally, the term is defined for the purpose of appraisal as follows:

"The reasonably probable and legal use of vacant land or improved property, which is physically possible, appropriately supported, financially feasible, and that results in the highest value. The four criteria the highest and best use must meet are: legal permissibility, physical possibility, financial feasibility, and maximum profitability"³ (The Dictionary of Real Estate Appraisal, Third Edition, 1993, Page 171).

In most cases the existing use is already at its highest and best use and will be evaluated and assessed accordingly. There may be cases when an existing use is not maximally profitable. These determinations are made by the appraiser in the context of examining current legal use patterns and likely changes due to market and economic forces.

There are properties that by their nature anticipate a change in use, including unimproved land ready to be developed. In those cases, the assumption has been made that the land is available for use and will be developed into the maximally profitable legal economic use.

The concept of highest and best use is sometimes limited by law or administrative rule. These limitations are referred to in USPAP as Jurisdictional Exceptions. New Hampshire law generally compiles these limitations in NH Revised Statutes Annotated 75:1. For the ease of the reader, a copy of RSA 75:1 is included in Addendum N. This Mass Appraisal and the report are subject to all of the Jurisdictional Exceptions contained therein, and in this case principally impacts the valuation of open space land, residences in a commercial district and the valuation of telecommunication poles and conduits.

APPROACHES TO VALUE CONSIDERED AND UTILIZED

The residential properties were valued by the Sales Comparison and Cost approaches to value. Commercial properties were valued by the Cost approach to value. The Cost approach was reconciled with the other approaches and was used as the final value for assessment purposes.

APPROACHES TO VALUE NOT UTILIZED

There were limited qualified sales data over the past few years for commercial properties. The few sales that did occur were considered, but there were not enough sales for the various commercial types to rely on the approach for a final value conclusion.

SECTION C
VALUATION PREMISES AND PROCEDURES

DESCRIPTION OF MASS APPRAISAL AND BASIC VALUATION THEORY

The valuation of taxable property in Moultonborough has been completed using a mass appraisal technique. According to USPAP a mass appraisal is:

"The process of valuing a universe of properties as of a given date, using standard methodology, employing common data, and allowing for statistical testing."

The 2013 IAAO Standard on Mass Appraisal of Real Property definition is nearly identical.

Standardization of data collection and description on individual property assessment record cards and the development and maintenance of valuation tables that reflect the relative impact of property features in the value of property is the hallmark of a mass appraisal.

The universe of properties are all of those elements of land and building that are taxable as real estate pursuant to Chapter RSA 72. The properties have been generally described in the Scope section of this report and are composed of 7,436 parcels (all except for utilities).

There are six basic property rights associated with the private ownership of real estate. The term real estate is defined in statute (See RSA 21:21) and include both the physical nature and any rights associated to the property.

The valuation of the physical property and rights constitute the full value for tax purposes. A description of the rights in real estate includes:

- 1) the right to use a property,
- 2) the right to sell it,
- 3) the right to lease or rent it,
- 4) the right to enter or leave the property,
- 5) the right to give the property away, and
- 6) the right to refuse to do any of these.

These, and other rights, are known as the full "bundle of rights", which is understood to be attached to an ownership with "fee simple" title which has been described in the preceding section. The only limitations on fee simple title are generally the exercise of the governmental

powers of Taxation, Eminent Domain, Police Power (zoning and land use controls) and Escheat (reversion to government under certain conditions).

The New Hampshire Supreme Court has ruled that for the purpose of property taxation, the appraised property rights are assumed to be "fee simple".⁴ (NH Supreme Court, "Kennard v. Manchester, 68 N.H. 61, 36A, 553 (1894).

The next step is the identification of the "highest and best use" of the property. Refer to the preceding discussion, as well as the discussion on highest and best use in the preceding "Assumptions and Limiting Conditions" section.

The appraiser then begins the process of data collection, studies the market and accompanying economic forces (such as "supply and demand") that pertain to the highest and best use, and assembles the relevant data and statistics for incorporation into the analysis.

Utilizing property descriptive data collected in a single year or over a period of time, the appraiser defines common factors that influence the value of property, such as:

- 1) Uses of property, such as residential and commercial.
- 2) Neighborhood boundaries are established in order to identify and value properties that have common attributes.
- 3) Market-derived information, such as land values, improvement costs and physical depreciation are then entered into the Municipality's CAMA (Computer Assisted Mass Appraisal) system and forms the basis for the database "tables" that enable the CAMA system to generate specific property values.
- 4) Statistical testing is completed on the resulting values to finish the calibration process.
- 5) Therefore, a mass appraisal system generally relies upon four primary "subsystems" that include: 1) a data management system, 2) a sales analysis system, 3) a valuation system, and 4) an administration system. Each subsystem is described below:

While each CAMA system is slightly different standard methodology, most utilize a similar pattern of model specification that relies on four basic systems. Accordingly, Avitar system relies on a four-part system described as follows:

The Data Management system is responsible for the data entry and subsequent editing, as well as the organization, storage and security oversight of the data. Essential to the data management system is quality control, as the reliability of the data will have a direct and profound impact on the quality of the resulting output and values.

The Valuation System generally comprises the statistical application of the three approaches to value (identified in the preceding section). For instance, utilization of the Sales Comparison Approach includes a statistical analysis of current market sales data. The Cost Approach would utilize computerized cost and depreciation tables, and reconciliation of these computerized cost-generated values with market-derived sales information. The Income Approach can utilize computer-generated income multipliers and overall capitalization rates. The Valuation System is also utilized to extract adjustments and/or factors that are utilized in the development of values.

The Sales Analysis subsystem is responsible for the collection of sale data, sale screening, various statistical studies and sales reporting. The following statistical techniques are utilized to calibrate and fine-tune the data assumptions:

"Ratio": refers to the relationship between the appraised or assessed values and market values as determined by a review of sales. The ratio studies, which are the primary product of this function, typically provide the most meaningful measures of appraisal performance and provide the basis for establishing corrective actions (re-appraisals), adjusting valuations to the market, and in administrative planning and scheduling. The requirement, as established by the State of New Hampshire's Assessing Standards Board, is to maintain a Median Ratio between 90% and 110% of market value (A Ratio of 100% is preferred, indicating the assessed value is identical to the market value).

"COD": or "Coefficient of Dispersion", is another important statistical tool utilized in mass appraisal, and refers to the average percentage deviation from the median ratio. As a measure of central tendency, the COD represents the degree to which the data being analyzed clusters around a central data point, such as the median ratio. The requirement, as established by the State of New Hampshire's Assessing Standards Board, is a COD no greater than 20% (a lower COD is preferable to a higher COD).

"PRD": or "Price-Related Differential", is calculated by dividing the mean by the weighted mean. A PRD greater than 1.03 indicates assessment regressivity (when high-value properties are assessed lower, or disproportionate to, than low value properties). A PRD lower than 0.98 indicates assessment progressivity (when high-value properties are assessed higher, or disproportionate to, low-value properties). The requirement, as established by the State of New Hampshire's Assessing Standards Board, is a PRD no greater than 1.03, and no lower than 0.98. Overall, a PRD equal to 1.0 is preferred.

The Administrative System includes such core (often automated) functions as development of the property record cards and assessment roll or property tax base, the preparation of the tax notices, and retention of the appeals and other miscellaneous property files.

These common data elements and standard techniques are utilized to value property as of a single date: April 1, 2022.

SELECTION AND USE OF VALUE TECHNIQUES

There are three classic "approaches" or techniques utilized in the process of the appraisal of real estate in order to estimate an opinion of value. While the cost approach is directly applicable in the valuation of this universe of properties, it is helpful to understand the others and their possible applicability.

The "Sales Comparison Approach" and is based on the premise that the appraiser can utilize the economic theory of substitution to determine if sale prices of similar properties are reasonable evidence of value. In other words, assuming similar market conditions a similar property would sell for a similar price as an appraised property. As no two properties are ever exactly alike, adjustments are made to the selling price of comparable sale property to answer the question: what would the appraised property have sold for if it had been available in the market? While cumbersome to apply to the mass appraisal process, the technique has some general applicability. Generic property descriptions are often used to establish a baseline for comparing similar properties.

The "Cost Approach" is based on a similar use of substitution theory, that there is a likely measurable value relationship between existing property and the cost to reproduce that property. It is the calculated by determining the value of a properties land and adding it to the depreciated replacement cost of all property improvements. The replacement cost of improvements is typically derived from published cost tables, or derived directly from localized information, and should be updated as required by market conditions. Importantly, the assessor typically evaluates the existing improvement based on its utility and function, rather than attempting to duplicate or exactly "replace" the assessed property. This is especially important in the valuation of older property, where construction methods have evolved and become more efficient. The cost approach is the foundation upon which most CAMA systems are designed and deployed, including Avitar CAMA.

The "Income Approach" is based upon the principle of "anticipation" which recognizes that value is created by the owner's expectation of future benefits. Typically, these benefits are anticipated in the form of income, and/or in the anticipated increase in the property's value over time. This technique requires that the appraiser estimate the potential gross market income for the property at its highest and best use, subtract all appropriate expenses to derive the net operating income. The net operating income is then divided by a "capitalization" rate, or the market-derived rate investors would expect on alternative investments that share the same degree of risk as the appraised property. The applicability of this approach is limited in municipalities where there is a small amount of commercial rental property.

Use of all three approaches to value is preferable in the completion of a single property appraisal, since each approach provides a useful test against the result of the others. Reconciliation is the final step in a single property appraisal and is completed by weighting the reliability of each utilized approach.

Given the limitations of the direct application of the Sales Comparison Approach and the Income Approach, these approaches have been considered by the appraiser, but have not been utilized.

PERIOD ASSOCIATED WITH SALES/DATA COLLECTION

Sale data utilized for the purpose of completing this analysis spanned a two-year period from April 1, 2020, to March 31, 2022. Only sales confirmed to be qualified "arms-length", or market-oriented transactions were utilized in the analysis.

DATA COLLECTION AND SALES VERIFICATION PROCEDURES

The County Registry of Deeds provides the Municipality's Assessing Department with copies of all recorded property transfers within 30 days of the date of transfer. Each individual sale was then analyzed by the Municipality's assessing staff to determine if the transfer was a "qualified" sale; i.e., arm's-length and market oriented. The qualification procedure required either a direct interview with either the buyer, seller, or broker/representative familiar with the circumstances surrounding the negotiated transfer of the property or was verified through PA 34 forms. Upon final qualification, an attempt was made to inspect the property (interior also, when applicable), and the property record cards were updated.

NUMBER OF SALES IN ANALYSIS

As previously described, as of the date of this report, there are 7,462 total parcels in the Municipality. The breakdown of the 369 qualified property transfers for 4/1/2020 to 3/31/2022 within the Municipality by "use type" includes some of the following categories:

Use Type	Sales
Residential Improved	216
Residential Condominium	20
Commercial/Industrial (including Vacant Land)	9
Residential Vacant Land	86
Camping Trailers/Park Models	5
Boatslips/Docks	35

Included in these were a total of 58 vacant and improved waterfront sales. The Residential vacant land count may differ from the counts of all land listed in Appendix J, as non-residential land is included in the Commercial/Industrial count above. While not included in the value analysis, a report listing non-arms-length sales is included as an attachment to this report.

DESCRIPTION OF DATA CALIBRATION METHODS

The sale data is verified for accuracy by submitting each one of these sale properties to a thorough physical (measure and list) and market analysis (by confirming a transaction was "arm's length", with no unusual circumstances that might have influenced the negotiated sale price), including interior inspection whenever possible. Once verified, and the preliminary benchmarks were established, field reviews were conducted in order to refine the base tables and verify the alignment of properties and the tables by "use" type and location, for example. The preliminary values were further "validated" by the statistical testing of the sale data made possible by the CAMA software system. The CAMA software groups and sorts the data by various elements of consideration such as: improvement type, age, size, and neighborhood, and various "ratios" are developed that reveal discrepancies in the underlying valuation model.

SIGNIFICANCE OF ADJUSTMENTS AND FACTORS

"Adjustments" and "factors" are mathematical changes to basic data (for example, a "base" table) to facilitate comparisons and understanding. This process assumes a "causal" relationship among the various factors for which the adjustments are made.

Examples of factors and/or adjustments can include such important elements of consideration as waterfront or view or water access amenities. Importantly, a "feature" can be a positive influence on property value, or a "negative" influence on property value. The specific adjustments or factors applied to properties with amenities such as these, are typically derived from a detailed sales analysis. Once the appropriate sales are identified and confirmed or "qualified", several techniques are utilized to extract, or isolate, the specific factor the appraiser is trying to identify.

One such technique is known as "extraction", this is where the appraiser subtracts the depreciated value of the improvements from the total sale price, to arrive at the underlying value of the specific land component being analyzed. This is the most commonly used method. Another technique, known "matched-pair" comparison analysis; wherein sales of properties that retain these features are compared to sales of properties that do not retain these features and the specific "contributory" value or factor attributable to the feature is isolated.

TIME AND MARKET TRENDING ANALYSIS

EXPLANATION AND DERIVATION OF TIME TRENDING FACTORS

Time trending refers to an analysis of market conditions over a specific period, with two objectives: 1) First, the assessor must identify whether there is demonstrated market-wide appreciation, generally remained stable, or generally declined since the last valuation/reporting period; 2) Secondly, the assessor must determine the actual rate of such activity, typically on a percentage per month basis.

The most direct basis for extracting the rate of market change, whether up, down, or neutral, is to identify property that has sold twice within a reasonable time period with few changes in the property between the two sale dates. In such situations, the rate is calculated by comparing the change in sale price between the two periods. The reliability of this extracted rate of change is

greatly improved when several of such sales are available. There are few re-sales in the two-year period preceding April 1, 2022 and the technique lacked a sample large enough to be reliable.

Another technique, less direct, but generally more statistically reliable due to the number of sales associated with the study is to observe changes in market conditions by examining ratios in a Sale Date Quartile stratification of sales to assessment ratio study. The date range is from 4/1/2020 to 3/31/2022 qualified sales during this time period. Sale Quartile 1 is the period from 4/1/2020 to 9/30/2020, Quartile 2 is from 10/1/2020 to 3/31/2021, Quartile 3 is from 4/1/2021 to 9/30/2021, and Quartile 4 is from 10/1/2021 to 3/31/2022 The results are shown on the following table:

	Overall	Q1	Q2	Q3	Q4
Median Ratio	94.4	117.4	110.7	89.1	96.6
Mean (Average) Ratio	99.7	124.7	129.2	98.9	101
Weighted Mean Ratio	96	114.3	113.6	95.3	97.6

Based on this it appears that while there are some variations in the Quartile ratio results, there is a general predictable time trend indicated. The amount of appreciation is estimated by this technique to be 9 to 12% per year.

One other technique is the comparison of equalized valuations (Less Utilities) for the entire municipality over several years period. The NH DRA establishes equalized valuations every year, representing a market value estimate of the entire community as follows:

2018 - \$3,293,899,857

2019 - \$3,610,712,814

This indicates an overall growth in value of 10% from 2018 to 2019

2020 - \$3,857,743,355

This indicates an overall growth in value of 7% from 2019 to 2020

2021 - \$4,680,123,535

This indicates an overall growth in value of 21% from 2020 to 2021

The challenge with this approach is that the total equalized value includes all growth in value through building permits, subdivisions of land and new building construction. This method supports an opinion that there has been a 7% to 15% annual increase in total property value over the two years preceding the date of value of April 1, 2022. This is above and beyond the natural growth in value.

Overall, while there are some indications that there is appreciation in the market, the nature of the increases doesn't appear to be market wide. Additionally, there are counter indications included in the analysis. Therefore, my opinion is that the nature of value for properties through the sales period is generally increasing and time adjustments of 9% were required in the performance of this analysis to compensate for this factor.

LAND DATA

EXPLANATION OF LAND VALUATION METHODOLOGY

Land Valuation begins with an understanding that every municipality can be segregated into areas which are differentiated by varying characteristics, such as type and quality of roads, topographic and scenic features such as *views* & waterfront amenities, approved uses of property, and the quality and/or maintenance of such surrounding uses, etc. Typically, these distinguishing characteristics result in differing market responses, in terms of the underlying land value, that can be positive or negative. Therefore, land valuation depends upon using all the available data to establish a "base", or "typical" land rate for a municipality and then creating and applying a "schedule" of positive or negative adjustments corresponding to the degree of difference from that base.

To begin, local sale data is collected and examined. Sales of vacant land provide the most direct and reliable estimate of land value. However, when an insufficient number of vacant land sales are available, a land "extraction" technique can be utilized where the depreciated value of any structures or improvements on the property are deducted from the total sales price, resulting in the contributory value of the underlying land. Additional land value information can also be obtained by interviews with knowledgeable local brokers and real estate agents. However, because of the lack of newer housing stock in Moultonborough and the high depreciation of buildings, it was determined that land extraction would not be practical.

The two primary methods of valuing land are associated with the sales comparison approach. The "comparative unit" method enables the assessor to determine a typical per unit value for each strata of land, by calculating the median or mean sale price per unit. The "base lot" method requires the assessor to establish the value of the standard or "base" parcel in each stratum through a traditional sales comparison approach, with the base lot serving as the subject parcel. Once the base lot value is established, it is used as a benchmark to establish values for individual parcels, with adjustments made to each parcel as a result of their unique or varying characteristics.

The base lot value in Site Index 5 is estimated to be \$74,760 per acre and reflects the base land curve is set at 1.43 per square foot, when applied to the Site factor of 1.20. This base rate is applied to all primary lots, and corresponding adjustments are applied based on the locations and feature of those lots.

BASE LAND CURVE

Regardless of the approach or method utilized, a recognition is necessary to adjust land values for an economy of scale. However, at some point differences become too insignificant to be identified in the market, and further adjustment is not justified.

Residential base land curve values were developed both through the analysis of vacant land sales and use of the land extraction technique. Land sales that were considered arms-length transactions were utilized in the analysis. Preference was given to those sales that required no location adjustments and were "typical" for the municipality. These lot sales were analyzed to determine correlations of lot size versus sale price. There was just one arms-length land sale, limiting the analysis through vacant land sales. Adjusted Price is the trended sale price minus the value of any outbuilding on the property.

Taking into account all of the data regarding sales price comparative to lot size, the land curve for the municipality was set as follows:

<u>Acres</u>	<u>LOT PRICE (ROUNDED)</u>	<u>@ 1.20 Neighborhood Factor</u>
0.010	\$ 32,600	\$ 39,120
0.020	\$ 37,100	\$ 44,520
0.100	\$ 42,500	\$ 51,000
0.250	\$ 48,000	\$ 57,600
0.500	\$ 52,300	\$ 62,760
0.750	\$ 59,000	\$ 70,800
1.000	\$ 62,300	\$ 74,760

NEIGHBORHOOD ADJUSTMENT

As the Municipality is comprised of various property that have numerous common characteristics requiring adjustment, there are necessary adjustment to provide for reasonable value estimates for all property types. Examples might include location within a subdivision, mountain or water views, specific waterfront locations, etc. These locations are identified by the primary site adjustment known as a Neighborhood Adjustment, which has a corresponding value adjustment associated with it. A list of each Site Index code and corresponding adjustment located in Appendix L labeled Land Tables. Through the land analysis process the following distinct site indexes were developed for residential parcels and coded numerically.

SITE INDEX CODE	ADJUSTMENT FACTOR
4	100
5	120
6	170
7	180
8	160
9	950

The factors for codes 4, 5, 6, 7, 8 and 9 were applied based on the appraiser's observation of the desirability of the designated areas. These factors were tested against the trended sales and produced assessment to sales ratios in a range of 0.99-1.17. See the Sales Analysis grouped by Site Index in Appendix J.

Neighborhood 9 represents properties that are located directly on the water. There is a total of 58 waterfront sales in the overall sample. The overall median ratio for that Neighborhood is 1.03.

SITE MODIFIER CODES

The next step is to identify the larger areas of town that might require an overall adjustment to this base value and establish the corresponding boundaries associated with each. As examples, these could be based on such things as geographic location, traffic flow, proximity to commercial or industrial areas, available amenities, zoning or any other homogeneous grouping of parcels that are similar in characteristics. These areas are identified by a Site Modifier Code, which has a corresponding value adjustment associated with it. A list of each code and corresponding adjustment is located in Appendix L labeled Land Tables.

These Site Modifier codes were applied based on the observations and input from the assessors' office and staff during the analysis of sale patterns. They have been carried forward as the boundaries of the designated areas.

The assessed value indicated for each property is modified by the appropriate modifier code. The number of sales that occur in properties with any one of the specific codes is limited, as some are applied to a relatively small number of properties.

Larger samples of all waterfront sales are included in Appendix J and K, demonstrating general market value attainment for Neighborhood N-9 (includes waterfront Site Modifiers).

The following pages provide first the Code, Description and Adjustment Factor for each of the Site Modifier codes. These tables are also contained in Appendix L to this report and are replicated here for ease of understanding.

Site Modifiers		
Code	Description	Factor
A	AVERAGE	100
B	BEST	100
BC1	BLACK CAT ISLAND	225
BCK	BUCKINGHAM ESTATE	170
BLD	BALD PEAK - WA	425
BM1	BALMORAL - INLAND	160
BM2	BALMORAL-MIDDLE B	82
BM3	BALMORAL-SHANNON B	55
BM4	BALMORAL-WF	110
BP1	BALD PEAK-HIGH RIDG	750
BP4	BALD PEAK - VIEW/WA	490
BP5	BALD PEAK-WF	300
BY1	BERRY POND-WF	30
C	UND CLEAR	100
DR1	DRIFTWOOD W/DOCKS	270
DR2	DRIFTWOOD-WF	360
E	EXCELLENT	100
F	FAIR	100
FH1	FAR ECHO HARBOR	370
FH2	FAR ECHO-LOC/VIEW	750
FH3	FAR ECHO HARB-WF	235
G	GOOD	100
GD1	GARLAND POND	20
GR5	GRASSY POND	301
HC1	HERMIT COVE - WF	135
HC2	HERMIT COVE-NR WF	300
HD1	HARBOURSIDE-WF	165
HD2	HARBOURSIDE-INLAND	270
HT1	HEATHERWOOD	170
IQ	IROQUOIS/GRUNWALD-	275
IS1	ISLAND W/ELECTRIC	75
IS2	ISLAND W/O ELECTRIC	45
KN2	BIRCHW-KNSTKA WDN W	155
KN3	BIRCHWD-KNSTKA B	140
KN4	LAKE KANASTKA LOC-	65
KW1	KILNWOOD	180
LE1	LEES POND	70
LW1	LEAWARD SHORES-W/	150
LY1	LEDGY POND-WF	35
MBY	MOULTONBORO BAY-	175
N	NATURAL	100
OR1	ORTON LANE - WA	150
PND	HERON/KANASATKA-W	105
SAN	SANDY COVE ASSOC-W	285
SQ1	SQUAM LAKE	430
SQ2	SQUAM LAKE ISLANDS	160
SV1	SUISSEVALE - INLAND	210
SV12	OFF CASTLE SHORE-WF	185
U	UNDEV WOODS	100
W01	WINDERMERE WILDWO	310
W02	WIND W/NICE VIEW	225
W05	SMALL WF / NR.MARIN	205
W07	LAKE WINNI WF-NCE V	200
W08	COVE/WATER VW	127
W10	CAVALIER COVE WF	120
W12	WF/VIEWS - GOOD SZE	214
W13	WINDPESAUKEE	250
W14	MELTNSBORO BAY-SML L	192
W15	WATERFRNT COVE-NO V	180
W16	BLACKKEY COVE- WF	245
W17	GD ACCESS TO WINNI	360
W19	LEES MILLS/MBAY-WF	125
WA1	SS/KB/SB - INLAND	240
WA2	STHELLE SHRES - WF	214
WD1	WILDWOOD INLAND/	180
WDN	EAGLE SHR/STMBT LN	235
WE1	WAKONDAN POND	75
WN1	LAKE & MTN VIEWS	210
WPA	WA.FRIL VW- INLAND	135
WS1	WESTPOINT ASSOC - W	200
XW1	CROSSWINDS-WF NR.B	150
XW2	CROSSWINDS-INLAND	450
Y	VERY GOOD	100

SPECIAL LAND CALCULATION CODES

It is often required to further identify additional characteristics requiring adjustment. With respect to Moultonborough this includes significant properties located on many lakes. These areas are identified by a Special Land Calculation Code. A list of each special calculation code and corresponding adjustment located in Appendix L labeled Land Tables. These special land calculation codes were applied based on the observations of the appraiser and/or assessor during the analysis of sale patterns. The sales of property with a Special Land Calculation designation used for valuation the Sales Analysis was not used due to insufficient sales data.

LAND PRICING INSTRUCTIONS

Land Line 1:

The base lot is entered on this landline and includes any land up to 43,560 SF. The Site Index, Neighborhood codes, and Special Land Calculation adjustments when applicable, are utilized to adjust for location. Any access, right of way (ROW), allowable use or topography adjustments can be found in the condition factor section using the following guidelines:

<i>Typical Land Adjustments</i>	
Type	Adjustment
Building Lots , access, rows, etc.	Minus 5-20%
Vacant buildable lots	No Adjustment
Unbuildable-Size , shape, topography	Minus 75-90%
Landlocked	Minus 75-90%
Excess Acreage- steep/wet	Minus 10 - 90%
Current Use	per State guidelines

Land Line 2: Any excess acreage over the first acre will be priced here at \$4,000/acre. In addition, any applicable topography, easements, (condition factor adjustments/considerations) can be adjusted here in the condition factor section as needed. Site Index codes and Neighborhood Calculations are not utilized on excess acreage.

The cost of site improvements above base land value is included in the base rate of building cost improvements. As support and reference see Marshall & Swift, Section 53, Page 10 & Section 85, Page 2.

IMPROVED PROPERTY DATA

PROCESS FOR COLLECTING, VALIDATING AND REPORTING DATA

All property in the Municipality have been data collected in a cyclical manner in order to observe the style, quality, condition, and sub area of each component of the building. A Data Collection Manual has been created and maintained to assure that correct information for all properties, and is contained in Appendix R. The following elements include but are not limited to:

Style Type (Ranch, Colonial, etc.)

Model (Residential, Commercial, etc.)

Grade (Quality)

Stories

Occupancy

Exterior Wall

Roof Structure

Roof Cover

Interior Wall

Interior Floor

Heating Fuel and Type

Air Conditioning Type

Bedrooms, Bathrooms

Year Built

Condition of Property

Functional and Economic Obsolescence

Out Buildings & Extra Features

BUILDING STYLE

Property improvement costs are estimated for each property based on the style of construction. The style costs are developed relying on historical categorization in the municipality, as well as reference to the Marshall Valuation Service descriptions.

BUILDING VALUATION MODEL

The building valuation model is defined as follows: $\text{Base Rate} \pm \text{Number of Baths etc...} \pm \text{Size Adjustment} \pm \text{Grade of Construction} = \text{Adjusted Base Rate}$. $\text{Adjusted Base Rate} \times \text{Effective Area} - \text{Depreciation Adjustment} = \text{Building Value}$. Story height is descriptive only and does not affect building value. Base rates were developed from Marshall & Swift (August 2020), Section 12, Pages 1-7 & 25-38, and adjusted according to market sales data. Validation of the base rates was completed by comparison to the Marshall and Swift Residential Cost Handbook published by Corelogic, updated through December 2021. These costs were adjusted for location and date of value.

COST/MARKET APPROACH MODELING

Once all the pertinent physical data regarding the improvements have been collected, the replacement cost of the building is obtained. Avitar's cost tables were utilized to develop a replacement cost for the building. Once the cost of the building was developed, depreciation from normal wear and tear and from functional and economic obsolescence was deducted.

EFFECTIVE AREA CODES AND CALCULATION

The cost of individual areas of each building are modified by the factors shown in Appendix M, on page 2. In this way, improved areas of a building that are less intensive than base living area may be properly priced. An example of this would be a colonial style residential dwelling that might have a per square foot cost of \$94.00 might have a finished attic area. The attic would be costed at $\$94.00 \times .25 = \23.50 per square foot.

STORY HEIGHT FACTORS AND CALCULATION

Base costs in Avitar's tables are modified slightly to reflect the lower cost for the construction of a multi-story dwelling. The table of these factors is located in Appendix M, page 4. An

example would be a cape style home that might have per square foot cost of \$93.00 per square foot that is 1.75 stories high. The base cost would be calculated as $\$93.00 \times .99 = \92.07 per square foot.

DEPRECIATION

Depreciation is the loss in value from any cause and is typically associated with reasons that are "physical" (loss in value due to physical deterioration and/or ageing), "functional" (due to deficiencies in the structure's design) and/or "economic" (loss in value due to factors external to the appraised property). In the appraisal of a single property (not Mass Appraisal), the three primary methods for estimating depreciation are: the "market extraction method", the "age-life" method, and the "breakdown" method. Typically, the market extraction and age-life calculation techniques are utilized to capture the total depreciation in a property from all sources. The "breakdown" method is a more rigorous 'physical, functional, and economic. Typically, in mass appraisal, the identification of depreciation relies upon the application of computer modeling techniques. Importantly, regardless of the methodology utilized to identify depreciation, it is imperative that the final estimate of depreciation reflects the loss in value from all sources.

The remaining value is considered the Replacement Cost Less Depreciation (RCLD). The market indicated land value and any other outbuilding values are added to give you a final value. This value is compared to market sale prices of similar properties to ensure that the property is appraised at market value for April 1, 2022.

Qualified sales that occurred between 4/1/2020 & 3/31/2022 were utilized. These sales were analyzed based on style, year built, location, sales price, lot size and building size. Refer to the Appendix K for the Building Sales Study Reports.

QUALITY ADJUSTMENT RATING

The quality of construction or grade is an estimation made by the appraiser regarding the materials, construction details and overall design.

Because Avitar Computer Assisted Mass Appraisal System is a combination of Cost/Market Appraisal Systems, quality grades may vary slightly among similar properties and neighborhoods. Any variations from the pure cost approach quality rating are made when supportable conclusive

market evidence, including neighborhood sales, justify these adjustments. Once the quality grade determinants are determined, the final quality grades should be similar on similar homes within similar neighborhoods. Equitability and consistency are paramount.

Within the Avitar CAMA System, there are quality adjustments available to cover a wide range of possible construction qualities. The quality grades applied to the properties are multipliers, or factors, applied to the basic construction rate, which is derived from the structural components.

What follows are the guidelines in establishing quality grades based purely on a cost approach system, unadjusted for market neighborhood conditions:

QUALITY GRADING GUIDELINES

The general quality specifications for each grade are as follows:

Minimum Grade (B2): Buildings constructed with very cheap grades of materials. No extras, only bare minimum.

Below Average Grade (B1): Buildings constructed with minimum grade materials, usually "culls" and "seconds" with poor quality workmanship resulting from unskilled, inexperienced, "do-it-yourself" type labor. Low-grade heating, plumbing and lighting fixtures.

Average Grades (A0, A1, A2): Buildings constructed with average quality materials and workmanship throughout, conforming to the base specifications used to develop the pricing schedule. Minimal architectural treatment. Average quality interior finish and built-in features. Standard grade heating, plumbing and lighting fixtures. Minor adjustments for variations in features.

Good Grades (A3, A4, A5): Buildings constructed with better than average quality materials and workmanship throughout. Some architectural treatment. Some higher quality interior finish and built-in features. Better than average grade heating, plumbing and lighting fixtures.

Very Good Grades (A6, A7, A8): Buildings constructed with good quality materials and workmanship throughout. Specific architectural design and treatment. Custom interior finish and built-in features. Good grade heating, plumbing and lighting fixtures.

Excellent Grades (E1, E2, E3): Buildings constructed with excellent quality materials and workmanship throughout. Excellent architectural treatment. Excellent quality interior finish and

built-in features. Excellent grade heating, plumbing and lighting fixtures.

Luxurious/Custom Grades (L1 and up): Architecturally significant buildings constructed with the finest quality materials and custom workmanship throughout. Custom interior finish and built-in features. Deluxe heating system, plumbing and lighting fixtures. Variations in the importance of the combination of these factors leads to the designation of actual factor used.

COMMERCIAL VALUATION PROCESS

The purpose of the mass appraisal is to determine an opinion of the market value of all the commercial properties in the Municipality for 4/1/2022. In the appraisal of real estate, there are three recognized approaches to value. These are: Cost Approach, Sales Approach, and Income Approach.

LAND VALUATION MODELS

The Commercial/Industrial land sales, sales residuals and income residuals were analyzed by street to derive typical land value ranges. Site Index and neighborhood adjustment factors were derived to modify the basic land curve to the market characteristics of each neighborhood.

COST APPROACH METHODOLOGY

The cost approach is based on the theory that an informed buyer would not pay more for a property than the cost to build a reasonable substitute. The cost approach is therefore based on a comparison of the subject property to the cost to produce a new subject property or a substitute property. Items considered in this estimate are the age, condition and utility of the property.

In applying the cost approach, the appraiser will first value the land of the subject based on comparable land sales, sales land residuals or income land residuals. Secondly, the appraiser will estimate the cost to construct the existing structure, along with any site improvements, and then deduct any accrued depreciation from the cost. The land value is added to the cost value to derive an indication of market value by the cost approach.

SALES APPROACH METHODOLOGY

The sales comparison approach is the process of comparing the subject property to other comparable properties, which have sold within a reasonable period, adjusting the sale prices of those comparable properties to compensate for differences, and weighing the value indications developed to arrive at an opinion of market value for the subject property.

The sales comparison approach reflects the actions and reactions of typical buyers and sellers in the marketplace. A comparative analysis process is completed to determine and define similarities and differences of properties and transactions that can affect value. These elements may include property rights appraised, financing terms, market conditions, size, location and physical features.

INCOME APPROACH METHODOLOGY

This approach is based on set of procedures that derives a value by analyzing and determining an income flow from the market, and then capitalizing this stream of income into a value. Income producing property is typically purchased as an investment. Therefore, the premise is the higher the earnings the higher the value. An investor who purchases income producing real estate is trading present day dollars for the expectation of receiving future dollars.

RECONCILIATION

The final step of the appraisal process is the reconciliation. The appraiser considers the strengths and weaknesses of each applicable approach and reconciles the values indicated by these approaches to determine a final value opinion. In this determination, the appraiser weighs the relative importance, applicability, and defensibility of each of the three approaches and relies strongly on the approach that is most appropriate to the nature of the appraisal.

COST APPROACH MODELING

The final assessed values utilized by the Municipality will be broken out by land and building values. The cost approach is the only approach that identifies both components individually. The other two approaches will also be considered and depending on the type of property will be given the most weight in the reconciliation stage.

The Avitar CAMA's cost tables were utilized, supported by national cost valuation services, to develop a replacement cost for a building. Once the cost of the building was developed, depreciation from normal wear and tear and from functional and economic obsolescence was deducted. The remaining value is considered the Replacement Cost Less Depreciation (RCLD). The market indicated land value and any other outbuilding values are added to give you a final value.

SALES APPROACH MODELING

This cost value is compared to market sale prices of similar properties to ensure that the property is appraised at market value for April 1, 2022. There were a limited number of sales that occurred

in the community. This data was considered but based on the small sample size; this approach was not given as much weight as the other approaches.

INCOME APPROACH MODELING

Due to the very limited number of commercial properties that are owned for income producing purposes in Moultonborough, the Income Approach was considered but not applied in this mass appraisal.

FINAL RECONCILIATION

Reconciliation spreadsheets by property type were developed and analyzed. When possible, all approaches to value were reconciled within a range of 0.85 to 1.15 and the cost model was used as the final value estimate. When not possible, the most relevant approach to value for a given parcel was selected. The income approach model was deleted during the reconciliation process when not appropriate to the valuation of a given parcel or property type.

STATISTICAL TESTING OF RESULTS

The mass appraisal completed resulted in a median assessment to sales ratio for the entire sample used of 0.944. Coefficient of Dispersion (COD) for the entire sample is 23.3. Price Related Differential for the entire sample is 1.04 (See Appendix J and K for Valuation Result Reports). The same reports indicate a weighted mean of .960. These results are from the sample of sales from 4/1/2020 through March 31, 2022.

I have included in the report a copy of the Equalization Ratio Study for 2022 as Appendix F. This is the ratio study that DRA will utilize in the determination of the performance of the mass appraisal. This study is completed using sales from October 1, 2021 through September 30, 2022. The Equalization study relied on 142 valid sales that occurred in that time frame and reports a median assessment to sales ratio of 86.27. The COD for the entire sample is 20.14. The Price Related Differential (PRD) is reported to be 1.09. The results of the ratio study are stratified and reflect reasonable consistency in the results.

The standard adopted by the NH Assessing Standards Board includes attaining a median ratio of between .90 and 1.10, and a COD of less than 20, and a PRD of between .98 and 1.03. The basic performance standard of attaining market value have been met in the completion of this mass appraisal, while some of the indications of performance fall just outside of the standards. The significant value changes through the valuation period and the widely ranging property types in the town (from boat storage racks to multi-million dollar waterfront homes) appear to have negatively influenced these measures.

Appendices

Appendix A

Copy of Contract Specific to this Report

CYCLICAL REVALUATION, STATISTICAL UPDATE, AND PROPERTY INSPECTION CONTRACT

SUBJECT: CYCLICAL REVALUATION is the revaluation of all taxable and non-taxable properties in a Municipality, combining a complete measure and listing of all taxable and nontaxable properties over time and updating an establishment of the new base year, to arrive at full and true value as of April 1, 2023.

STATISTICAL UPDATE is the process of analyzing market sales throughout the entire municipality and identifying and implementing needed value changes to the affected areas, or classes of property, to bring all properties to market value, including the establishment of a new base tax year and providing an addendum to the existing Appraisal Report or a new Appraisal Report as needed to comply with the Uniform Standards of Professional Appraisal Practice (USPAP). Statistical updates will be performed as needed, and will have effective dates of April 1, 2019, 2020, 2021 and 2022.

PROPERTY INSPECTION is the process of visiting, collecting and recording changes to the physical description of properties based on the issuance of a building permit by the Town of Moultonborough, reviewing properties previously described as under construction, the creation of new assessment records for lots established by subdivision, the creation of records for lots that have been merged, and the creation of records when a condominium declaration is filed.

TERM: January 1, 2019 through December 31, 2023.

The Town of Moultonborough, NH, a municipal corporation organized and existing under the laws of the State of New Hampshire, hereinafter called Municipality; and, Whitney Consulting Group, LLC, a business organization existing under the laws of the State of New Hampshire, and having a principal place of business at 69 Grove Avenue, Salem, NH, hereinafter called Contractor, hereby mutually agree as follows:

GENERAL PROVISIONS

1. PARTIES

1.1 Name of Municipality:	<u>Town of Moultonborough</u>
1.2 Mailing Address of Municipality:	<u>P.O. Box 139, Moultonborough, NH 03254</u>
1.3 Contracting Official(s) name(s) and title(s) for the Municipality:	<u>Josephine Belville, Assessor</u>
1.4 Telephone number:	<u>(603) 476-2347</u>
1.5 E-mail Address, if applicable:	<u>jbelville@moultonboroughnh.gov</u>
<hr/>	
1.6 Name of Contractor:	<u>Whitney Consulting Group, LLC</u>
1.7 Mailing Address of Contractor:	<u>P.O. Box 514, Salem, NH 03079</u>
1.8 Principal Place of Business:	<u>69 Grove Avenue, Salem NH 03079</u>
1.9 E-mail Address, if applicable:	<u>Stevehamilton.WCG@gmail.com</u>
1.10 Telephone number:	<u>(603) 560-0629</u>
1.11 Name and Title of Authorized Contractor:	<u>Stephan W. Hamilton, President</u>
1.12 Type of Business Organization:	<u>Single Member LLC</u>

DEFINITIONS:

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 601.01**

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 601.02**

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 601.05**

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

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 601.07**

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

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 601.09**

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 601.10**

Computer Assisted Mass Appraisal System (CAMA) 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 601.11**

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

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

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 601.15**

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

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

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 601.20**

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 601.22**

Final Monitoring Report means the DRA's final letter to the municipality for any revaluation or partial update.
Rev 601.23

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 601.24

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 601.25**

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 601.26**

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

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 601.29**

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 601.30**

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 601.31**

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 601.32**

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 601.33**

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

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 601.36

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

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 601.38**

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 601.40**

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 601.41**

Statistical Testing means the use or application of numerical statistics to understand the results of a reappraisal or the need for a reappraisal. **Rev 601.42**

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 601.44**

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

DUTIES OF:

DRA-Certified Building Measurer and Lister Duties Asb 304.01

- (a) A DRA-certified building measurer and lister may collect data as described in Asb 303.02 for the sales survey.
- (b) A DRA-certified building measurer and lister shall not validate or invalidate any property sales.
- (c) A DRA-certified building measurer and lister shall not determine, or change, the quality grade or depreciation of structures.

DRA-Certified Property Assessor Assistant Duties Asb 304.02 A DRA-certified property assessor assistant may, under the guidance and review of a DRA-certified property assessor or DRA-certified property assessor supervisor in accordance with Asb 303.03:

- (a) Appraise various types of real estate for tax purposes; and,
- (b) Validate or invalidate sales for the sales survey.

DRA-Certified Property Assessor Duties Asb 304.03

- (a) A DRA-certified property assessor may, in accordance with Asb 303.04:
 - (1) Appraise property for tax purposes including:
 - (a) The annual maintenance of assessments by using sales surveys, charts, and schedules; and,
 - (b) Using cost data established by a DRA-certified property assessor supervisor during the year of the last revaluation;
 - (2) Validate or invalidate sales for the sales survey; and,
 - (3) Submit a signed and dated statement to the DRA attesting to the qualifications of a building measurer and lister working under the DRA-certified property assessor’s supervision to be true, accurate and correct.
- (b) A DRA-certified property assessor shall not adjust the cost, land, depreciation, or other tables resulting in a change to the values without the approval of a DRA-certified property assessor supervisor.

DRA-Certified Property Assessor Supervisor Duties Asb 304.04 A DRA-certified property assessor supervisor, may, in accordance with Asb 303.05:

- (a) Exercise general supervision over a revaluation;
- (b) Conduct sales surveys and establish base values for land and buildings;
- (c) Prepare the sales survey;
- (d) Establish charts and schedules to be used in the revaluation;
- (e) Prepare reports;

- (f) Supervise informal reviews of property assessments with the property owner;
- (g) Oversee any revaluation by assisting the municipality to ensure the revaluation is performed in accordance with state laws and rules;
- (h) Assist the municipality to ensure that compliance with the contract is adhered to; and,
- (i) Submit a signed and dated statement to the DRA attesting to the qualifications at all levels of certification to be true, accurate and correct.

2. RESPONSIBILITIES AND SERVICES TO BE PERFORMED BY CONTRACTOR

2.1 Contract Submission

The contract, any revised contract, and the list of personnel assigned to work under the contract, shall be submitted to the DRA for examination and written recommendations of the DRA to be made to Municipality within 10 working days of receipt by the department. No work shall begin without first submitting a copy of the executed contract or agreement to the commissioner along with the names and qualifications of all personnel to be employed under the contract or agreement.

2.2 Assessment of all Property

2.2.1 The cyclical revaluation shall commence in tax year 2019 and run through tax year 2023.

2.2.2 Statistical updates shall occur annually as needed in tax year 2019, 2020, 2021 and 2022.

2.2.3 Contractor shall measure and list all taxable property (RSA 72:6) within Municipality in a good and workmanlike manner in accordance with RSA 75:1.

2.2.4 Contractor shall measure and list all tax exempt and non-taxable property (RSA 74:2) within the taxing jurisdiction of Municipality in the same manner as taxable property.

2.2.5 Contractor shall measure, list and verify all sales used to determine benchmarks for the revaluation.

2.2.6 The contractor shall update the existing assessment information to correct errors or omissions pertaining to:

(1) Incorrect measurements; and

(2) Physical changes, which may include, but not be limited to:

- a. Additions;
- b. Renovations;
- c. Finished areas;
- d. Structural alterations;
- e. Outbuildings; or
- f. Other site factors or improvements;

2.2.7 Contractor shall measure and list all new construction brought to their attention by Municipality via building permits, inventories and any other source.

2.2.8 Contractor shall utilize Municipality's current Vision CAMA System, or Avitar CAMA system if converted during the contract period, to appraise properties.

2.3 Completion of Work

2.3.1 Contractor shall complete all work and deliver the taxable values in final form to the municipal assessing officials on or before September 1 annually.

2.3.2 A penalty of \$100 per day liquidated damages shall be paid by Contractor for each day required beyond the above stated completion date for delays caused by Contractor. The contractor shall not be liable for damages due to delays caused by any other entity.

- 2.3.3 Contractor shall provide Municipality a list of all products to be delivered and dates of delivery thereof. The products include:
 - (1) Property record cards in electronic format;
 - (2) The Appraisal Report or Appraisal Report Addendum that complies with USPAP (within 30 days of delivery of values);
 - (3) Revisions as needed to the existing Data Collection Manual;
 - (4) Any other products as deemed necessary by the municipal assessing officials (as described in Section 3).
- 2.3.4 The cyclical revaluation shall be considered satisfied and in its final form only when:
 - (1) The informal review of assessments has been completed as described in Section 3.6;
 - (2) Any required value adjustments are made;
 - (3) The final values are submitted to and accepted by the municipal assessing officials;
 - (4) All products required by the contract are delivered to Municipality and the DRA;
 - (5) The DRA has completed its final monitoring report;
 - (6) Values established by Contractor have been defended through the municipal abatement process, as described under RSA 76:16, for all assessment appeals through tax year 2023 (subject to additional fees); and,
 - (7) All other terms of the contract have been satisfied.

2.4 Personnel

- 2.4.1 For grading, classifying, appraising and data collection of all property covered by the contract, Contractor shall only employ personnel who are:
 - (1) Certified by the DRA, as defined in the Asb 300 Rules and RSA 21-J:14-f for the level of work they will be performing; and,
 - (2) Approved by the municipal assessing officials.
- 2.4.2 Contractor shall not compensate, in any way, a municipal official, employee or any immediate family member of such official or employee in the performance of any work under the contract unless previously disclosed and a prior full-time employee of Contractor.
- 2.4.3 Upon approval of the contract and before the cyclical revaluation begins, Contractor shall provide to the DRA and the municipal assessing officials, a list of the DRA-certified personnel assigned to work under the contract.
- 2.4.4 Contractor shall ensure that the DRA-certified assessor supervisor is proficient in the use and calibration of the CAMA system that will be used to assess the property specified in Section 2.2.
- 2.4.5 Contractor shall ensure that the individual(s) assigned to perform data entry are proficient in the use of Municipality's CAMA system.
- 2.4.6 Contractor shall ensure that the DRA-certified assessor supervisor will be present on site a minimum of four (4) days per month for the duration of the contract.

2.5 Public Relations

- 2.5.1 Contractor and the municipal assessing officials, during the progress of the work, shall each use their best efforts to promote full cooperation and amiable relations with taxpayers. All publicity and news releases shall be approved by the municipal assessing officials before being released to the news media. Contractor, upon request of the municipal assessing officials, shall provide assistance in conjunction with the municipal assessing officials to acquaint the public with the mechanics and purpose of the cyclical revaluation.

2.6 Confidentiality

- 2.6.1 Contractor, municipal assessing officials or municipal employees shall not disclose any preliminary values to anyone or permit anyone to use or access any data on file during the course of the revaluation project, except the municipal assessing officials and the Commissioner of the DRA, or their respective designees, until the values have been submitted to the municipal assessing officials and made public.

2.7 Compensation and Terms

- 2.7.1 Municipality, in consideration of the services hereunder to be performed by Contractor, agrees to pay Contractor an estimated total annual sum of \$86,750 dollars pursuant to the terms of the agreement as defined in Section 3. Payment shall be dispersed and/or invoiced as follows:

Cyclical inspection work will be invoiced in the month following its completion as follows:

Year of Work	# of Parcels	Type of Work	Rate	Annual Estimated
2019	1,250	Measure/List	\$27.00	\$ 33,750
2020	1,250	Measure/List	\$27.00	\$ 33,750
2021	1,250	Measure/List	\$27.00	\$ 33,750
2022	1,250	Measure/List	\$27.00	\$ 33,750
2023	1,250	Measure/List	\$27.00	\$ 33,750

Property inspection work for new construction, subdivision, etc. will be invoiced in the month following its completion as follows:

Year of Work	Est # of Parcels	Type of Work	Rate	Annual Estimated
2019	380	Pickup	\$50.00	\$ 19,000
2020	380	Pickup	\$50.00	\$ 19,000
2021	380	Pickup	\$50.00	\$ 19,000
2022	380	Pickup	\$50.00	\$ 19,000
2023	380	Pickup	\$50.00	\$ 19,000

Annual Statistical Update and Full Reappraisal work will be invoiced on the 15th of each month, beginning on January 15, 2019 and continuing with 12 monthly installments on the 15th of each month as follows:

Year of Work	Type of Work	Annual	Monthly Installment
2019	Statistical Update	\$ 34,000	\$2,833
2020	Statistical Update	\$ 34,000	\$2,833
2021	Statistical Update	\$ 34,000	\$2,833
2022	Statistical Update	\$ 34,000	\$2,833
2023	Cyclical Revaluation	\$ 34,000	\$2,833

- 2.7.2 The amount or terms of compensation to be paid by Municipality for assessing services to support and defend assessments that are appealed to the BTLA or superior court are in addition to the above cited rates and will be billed at a rate of: \$1,000 per day/\$500 per half day for any fraction of a day up to one half day.
- 2.7.3 Except as provided in Section 2.7.2, the amounts stated and estimated in Section 2.7.1 represents the total payment for all contracted services.

3. DETAIL OF SERVICES TO BE PERFORMED BY CONTRACTOR

3.1 Collection of Property Data

- 3.1.1 All vacant land parcels and any attributes that may affect the market value shall be listed accurately. Such attributes may include, but not be limited to: number of acres; road frontage; neighborhoods; water frontage; water access; views; topography; easements; deeded restrictions and other factors that might affect the market value.
- 3.1.2 Every principal building(s), and any appurtenant building(s), or other improvements, shall be accurately measured and listed to account for the specific elements and details of construction as described in the data collection manual. Such elements and details may include, but not be limited to: quality of construction; age of structure; depreciation factors; basement area; roofing; exterior cover; flooring; fireplaces; heating & cooling systems; plumbing; story height; number of bathrooms; number of bedrooms; and, other features, attributes, or factors that might affect market value.
- 3.1.3 Prior to January 1st, the Municipality will send a notice to each property that will have a cyclical inspection in the ensuing year.
- 3.1.4 Contractor shall attempt to inspect each identified property, and if the attempt is unsuccessful, Contractor will, at the discretion of the Municipality, leave a notification card at the property requesting that the property owner call the Municipality to arrange an inspection appointment. Contractor shall attempt a second inspection, even if no contact has been made by the property owner. If the second attempt is not successful, Contractor will identify the property to the Municipality for them to send a letter requesting an inspection appointment. For billing purposes, the second attempt will count as an inspection of the property. If a subsequent inspection is arranged, no further billing will be made for that inspection.
- 3.1.5 Under no circumstances will an inspection be attempted or made when the only person at the premises is less than 18 years old.
- 3.1.6 If there is no interior inspection, or entrance to a building or parcel of land, Contractor shall:
- (a) Estimate the value of the improvements and land using the best evidence available; and,
 - (b) Annotate the property record card accordingly.
- 3.1.7 Contractor shall complete interior inspection of all properties except:
- (a) Vacant or unoccupied structures;
 - (b) Where multiple attempts for inspection have been made without success and the owner or occupant has not responded to Contractor or the municipal assessing officials' notifications;
 - (c) Where postings prevent access;
 - (d) Unsafe structures;
 - (e) When the owner has refused access to Contractor or designee;
 - (f) When inhabitants appear impaired, dangerous or threatening; and,
 - (g) Any other reason for which the municipal assessing officials agree that the property is inaccessible.
- Under these circumstances, Contractor will identify the property to the Municipality for them to send a letter requesting an inspection appointment. For billing purposes, the first attempt will count as an inspection of the property. If a subsequent inspection is arranged, no further billing will be made for that inspection.
- 3.1.8 Contractor shall provide to Municipality a complete copy of the: field data collection card(s); worksheet(s); and, other document(s) used in the valuation process.
- 3.1.9 Contractor shall provide quarterly progress reports indicating the percentage of completion of the cyclical revaluation to the municipal assessing officials and the DRA.

3.2 Property Record Cards

3.2.1 Contractor shall utilize existing individual property record cards for each separate parcel of property in Municipality that are arranged to show:

- (1) The owner's name, street number, map and lot number or other designation of the property;
- (2) The owner's mailing address;
- (3) Information necessary to derive and understand:
 - (a) The land value;
 - (b) The number of acres of the parcel;
 - (c) The land classification;
 - (d) The adjustments made to land values;
 - (e) The value of the improvements on the land;
 - (f) The accurate description of all improvements whether affecting market value or not;
 - (g) The improvement pricing details; and,
 - (h) The allowances made for physical, functional and economic depreciation factors;
- (4) The outline sketch of all principal improvements with dimensions with the street side or waterfront toward the bottom of the diagram;
- (5) The base valuation year;
- (6) The print date of property record card;
- (7) Photograph of the principal building;
- (8) History of the property transfer to include:
 - (a) Date of sale;
 - (b) Consideration amount;
 - (c) Qualification code; and,
 - (d) Property type noted as either vacant or improved;
- (9) A notation area to record any comments pertaining to the property; and,
- (10) A notation area to record the history of the property, which may include, but not be limited to:
 - (a) Property inspection date;
 - (b) Individual's identification number or initials associated with the inspection;
 - (c) The extent of the inspection;
 - (d) Reason for the inspection; and,
 - (e) Any value adjustment(s),

3.3 Full Statistical Revaluation Market Analysis

3.3.1 A DRA-certified property assessor supervisor shall conduct the market analysis.

3.3.2 A DRA-certified property assessor assistant, under the guidance of a DRA-certified property assessor or a DRA-certified property assessor supervisor, may validate or invalidate sales for the market analysis.

3.3.3 The municipal assessing officials shall provide to Contractor a copy of all property transfers for a minimum of two (2) years immediately preceding the effective date of the revaluation.

3.3.4 The market analysis shall be conducted by Contractor using accepted mass appraisal methods in order to determine land, improvements and any other contributory values or factors including:

- (1) A review of all property transfers provided by the municipal assessing officials to Contractor;
- (2) A compilation of all unqualified property transfers into a sales list with appropriate notations for those sales not used in the analysis accompanied by:
 - (a) The parcel map and lot number;
 - (b) The disqualification code;
 - (c) The date of sale; and,
 - (d) The sale price.

- (3) A compilation of all qualified property transfers into a sales list with appropriate notations for those sales used in the analysis accompanied by:
 - (a) The parcel map and lot number;
 - (b) The date of sale;
 - (c) The sale price;
 - (d) The newly established value;
 - (e) A photocopy or printout of the property record card for each property transferred; and,
 - (f) A photograph of the principal improvements attached thereto;
- (4) Estimated land values with the documented results, as follows:
 - (a) Utilizing vacant land sales whenever possible; and,
 - (b) In the absence of an adequate number of vacant land sales, the land residual method or other recognized land valuation methodologies shall be used to assist in the determination of land unit values;
- (5) The Indicated land values shall be documented as:
 - (a) Site;
 - (b) Front or square foot;
 - (c) Front acre;
 - (d) Rear acre units; and/or,
 - (e) Other appropriate units of comparison;
- (6) An analysis section to include:
 - (a) The sale price; and,
 - (b) Supporting adjustments made in sufficient detail to be understood by the municipal assessing officials and taxpayers;
- (7) The market analysis used to indicate unit values with the documentation of the method(s) employed and any special adjustment factors; and,
- (8) Tax Maps showing the locations of all qualified sales and the delineation of neighborhoods.

3.3.5 The preliminary market analysis shall:

- (1) Be provided to the municipal assessing officials and the DRA prior to the acceptance of the new values by the municipal assessing officials;
- (2) Be printed in its final form, and provided to the municipal assessing officials and the DRA at the completion of the revaluation as part of the USPAP compliant report; and,
- (3) Become property of Municipality and the DRA.

3.3.6 Contractor shall ensure that a final comprehensive review of the newly established values shall be performed by a DRA-certified property assessor supervisor utilizing a parcel-by-parcel field review of the entire Municipality to:

- (1) Ensure that all properties are valued at their highest and best use; and,
- (2) Identify and correct: any mechanical errors; inconsistencies; unusual features or value influencing factors.

3.3.7 Any supporting documentation supplied, provided or utilized by Contractor in the process of compiling the market analysis, such as but not limited to: sales verification sheets; rental/expense statements and questionnaires; Contractor cost estimates; sales listing sheets; final review notes; etc., shall be relinquished to and become property of Municipality.

3.4 Full Statistical Revaluation Approaches to Value

3.4.1 The valuation of property for the revaluation shall be considered and completed when appropriate by utilizing recognized approaches to value, which may include, but not be limited to:

3.4.2 Cost Approach:

- (1) The cost approach, when utilized, shall be implemented by calibrating and applying land valuation tables, building valuation tables and unit costs as follows:
 - (a) Investigate, with documented analysis, land values for residential,

- commercial, industrial and any other special use properties in the area;
- (b) Document the land valuation tables and unit costs by including statistical testing to compare the calculated preliminary land value to the sale properties to ensure accuracy before the land valuation tables and unit costs are implemented;
- (c) Document the development of the units of comparison that shall be used for the base land prices, which may include, but not limited to: site; front foot; square foot; front acre; rear acre; and, other appropriate units of comparison;
- (d) Document site specific characteristic land adjustments, which may include, but not be limited to: topography; view; size; location; and, access; and,
- (e) Document the calibration of land tables and models.
- (2) In developing building cost tables, Contractor shall provide the following:
 - (a) Investigate, with documented analysis, the building costs of residential, commercial, industrial and any other special use properties in the area;
 - (b) Document the testing of Contractor's building valuation tables and unit costs by comparing the calculated preliminary building value to the sale properties, for which the building costs are known, to ensure accuracy before the building valuation tables and unit costs are implemented;
 - (c) The building cost tables shall consist of unit prices based upon relevant factors, which may include, but not be limited to: specifications for various types of improvements; the quality of construction; the building customs and practices in Municipality; various story heights and square foot areas adequate for the valuation of all types of buildings and other improvements to the land; tables for additions and deductions for variations from the base cost improvement specifications; and, tables for depreciation based upon age and condition of the improvements.
 - (d) Document the calibration of all building cost tables and models.
- 3.4.3 Income Approach:
 - (1) The income approach, when utilized, shall be implemented by calibrating and applying valuation models as follows:
 - (a) Investigate and qualify, with documented analysis, market data, which may include but not be limited to: rental income; expenses; vacancy; and, capitalization rates for: residential, commercial, industrial and any other special use property;
 - (b) Describe property specific characteristics;
 - (c) Document statistical testing for the income valuation models to known sales of similar properties;
 - (d) Create valuation models consisting of market data based upon:
 - (i) Defined descriptions and specifications based upon property type; and,
 - (ii) Quality and size of the improvements; and,
 - (e) Document the calibration of all income approach valuation tables and models.
- 3.4.4 Market-Sales Comparison Approach:
 - (1) The market-sales comparison approach, when utilized, shall be implemented by calibrating and applying valuation models as follows:
 - (a) Contractor shall qualify, analyze, and use sales as direct units of comparison in the valuation of residential, commercial, industrial and any other special use properties;
 - (b) Investigate with documented analysis comparable sales;
 - (c) Document the adjustments for specifics, which may include, but not be limited to: location; time; size; features; and, condition;
 - (d) Document how the adjustments were derived;
 - (e) Document final value reconciliation; and,
 - (f) Document calibration of all sales comparison tables and models.
- 3.4.5 In the utilization of the appraisal approaches to valuation, Contractor shall enter and document adjustments made to properties for depreciation factors, which may include,

but not be limited to: physical; functional; and, economic conditions.

3.5 Full Statistical Revaluation Special Use Properties

- 3.5.1 The Contractor shall identify any special use properties within Municipality by:
- (1) Providing documentation of the methodology and analysis that was utilized by Contractor in the establishment of the assessed value(s); and,
 - (2) Indicating the properties that were not part of the appraisal work performed under the cyclical revaluation contract by:
 - (a) Identification of the property; and,
 - (b) Identification of the source of the appraisal of the property for the revaluation.

3.6 Full Statistical Revaluation Value Notification and Informal Reviews

- 3.6.1 Contractor shall provide to the municipal assessing officials:
- (1) A list of the newly established values for review;
 - (2) A preliminary value analysis with a copy delivered to the DRA for review; and,
 - (3) The informal review schedule in advance.
- 3.6.2 Municipality shall mail, first class, to all property owners, the notification of the newly established value of their property by sending to the property owner a letter stating the newly established value of their property and a description of how the owner may access a list of every value in the Municipality.
- 3.6.3 The notification of newly established values shall contain the details of the informal review process, instructions on scheduling an informal review; and the time frame in which informal reviews shall be scheduled.
- 3.6.4 The notification of newly established values shall contain instructions in regard to the appeal process for abatements pursuant to RSA 76:16, RSA 76:16-a and RSA 76:17.
- 3.6.5 After mailing or posting of the notification of newly established values, Contractor shall ensure that an informal review of the newly established property values is provided to all property owners who may, within the time prescribed by the contract, request such a review.
- 3.6.6 Notwithstanding Section 2.6 of this contract (Confidentiality), Contractor shall make available to all property owners the property record card and market analysis related to their newly established property value(s).
- 3.6.7 Contractor shall notify, by first class mail, all property owners addressed during the informal reviews and indicate whether or not a change in value resulted and the amount thereof.
- 3.6.8 All documentation utilized or obtained during the informal review process shall be relinquished to the municipal assessing officials.

3.7 Appraisal Manuals and Full Statistical Revaluation Appraisal Reporting

- 3.7.1 Contractor shall utilize the towns existing data collection manual, to be included within the USPAP report, or as a separate document, which may include but not be limited to:
- (1) A description of building characteristics; extra features; outbuildings; site improvements; site characteristics; road frontage; water frontage; water access; topography; and view;
 - (2) A glossary and description of all codes used within the data collection and on property record cards;
 - (3) A description of all grading factors utilized, which may include, but may not be limited to: condition factors; quality; depreciation; amenity values; and other factors or conditions; and,
 - (4) A glossary and description of the coding used for visitation history.
- 3.7.2 Contractor shall ensure that the municipal assessing officials have:
- (1) A technical CAMA manual detailing the CAMA system utilized; and,

- (2) Been provided training in the proper use of the CAMA system.

3.7.3 Contractor shall provide an Appraisal Report that complies with USPAP pursuant to RSA 21-J:14-b,1, (c): The report shall comply with the most recent edition of the USPAP. The report shall contain, at a minimum, the following:

- (1) A letter of transmittal to include a signed and dated certification statement;
- (2) Sections detailing:
 - (a) The scope of work;
 - (b) The development of values;
 - (c) Time trending analysis;
 - (d) Land and neighborhood data;
 - (e) Improved property data;
 - (f) Statistical testing, analysis, and quality control; and,
 - (g) The development of approaches to value used in the revaluation of properties.
- (3) Appendices which may include, but not be limited to:
 - (a) Work plan;
 - (b) Neighborhood maps;
 - (c) Names and levels of DRA-certified individuals authoring or assisting with the development of the USPAP compliant report;
 - (d) CAMA system codes;
 - (e) Identification and description of zoning districts;
 - (f) Qualified and unqualified sale codes; and,
 - (g) Other useful definitions or information.
- (4) Instructions, or as a separate document, adequate instructions for the municipal assessing officials to:
 - (a) Understand the valuation methodologies employed;
 - (b) Understand the market and neighborhood adjustments; and,
 - (c) Understand the conclusions of the appraisal report.

3.7.4 Contractor shall provide a USPAP compliant report to the municipal assessing officials, to be retained by the municipal assessing officials until the next revaluation and a copy to the DRA.

3.7.5 Contractor shall provide a USPAP compliant report to the municipal assessing officials for any special use properties included in Section 2.7.3, and a copy to the DRA.

3.8 Full Statistical Revaluation Defense of Values

3.8.1 Contractor shall, after the final property tax bills have been mailed by Municipality, support and defend the values that were established by Contractor for the year of the revaluation as follows:

- (1) At no additional cost to Municipality, property tax abatement requests that are timely filed with Municipality pursuant to RSA 76:16 shall have:
 - (a) A review, by either a DRA-certified property assessor or a DRA-certified property assessor supervisor; and,
 - (b) The Contractor's written recommendation provided to the municipal assessing officials which an abatement request had been received.

3.8.2 Contractor shall provide a qualified representative for the defense of property tax abatement appeals that are timely filed with the Board of Tax and Land Appeals (BTLA) or Superior Court pursuant to RSA 76:16-a and RSA 76:17, whose compensation has been agreed upon by the parties to the contract as stipulated in Section 2.7.2; and,

3.8.3 Appeals to the BTLA or Superior Court:

- (1) Contractor will support and defend values established by Contractor that may have been lowered by municipal assessing officials but shall not be required to support or defend values that have been increased by the municipal assessing officials.
- (2) Contractor will support and defend values that may have been lowered by the

municipal assessing officials during the course of the RSA 76:16 abatement process but will not support or defend values that have been increased by the municipal assessing officials.

- (3) Depending upon the complexity of the property being appealed, the services of an expert may be required and shall be covered under a separate contract for the services rendered.
- (4) Additional charges apply pursuant to Section 2.7.2.

3.8.4 All documentation utilized or obtained during the defense of assessed value process shall be relinquished to Municipality.

3.9 Annual Statistical Revaluation

3.9.1 Annually, by May 31, Contractor shall provide to Municipality a report of assessment equity detailing any needed updated areas as follows:

- (1) The report will detail an analysis performed on the prior 18 months of sales to understand the equity of assessments in Municipality; and,
- (2) The report will identify areas of potential inequities and specify recommended action items that will adjust values by reappraisal to make improvements in equity.

3.9.2 The Revaluation will rely on the same processes and procedures outlined in 3.3, 3.4 and 3.6 relevant to the adjusted classes of property. Field review identified in section 3.3.6 shall be completed upon request of the Municipality or the discretion of the Contractor.

3.9.3 An addendum to the 2018 Appraisal Report will be completed and will detail all adjustments to the specification of the mass appraisal model for affected areas and classes. If the entire town is updated, a new Appraisal Report that complies with USPAP will be completed.

4. RESPONSIBILITIES OF MUNICIPALITY

4.1 The municipal assessing officials shall identify to Contractor, in writing, which properties within the taxing jurisdiction are exempt from taxation.

4.2 The municipal assessing officials shall furnish to Contractor information such as but not be limited to: the current ownership information of all property; the physical location of all property; property address changes within Municipality; all property transfer information; a set of current tax maps; zoning maps; plans; building permits; subdivisions; boundary line adjustments and mergers; and, other information as specified by Contractor for the services being provided.

4.3 The municipal assessing officials shall keep Contractor informed of all sales of property that occur during the progress of the cyclical revaluation.

4.4 The municipal assessing officials shall make corrections to tax maps as of April 1 of the revaluation year where lots have been subdivided, or apportioned, and notify Contractor of all ownership and name and address changes.

4.5 Suitable office space and equipment, as specified by Contractor, for the use of Contractor's personnel in the performance of the appraisal work shall be provided.

5. INDEMNIFICATIONS AND INSURANCE

5.1 Contractor agrees to defend and indemnify Municipality, with which it is contracting, against claims for bodily injury, death, errors and omissions, and property damage which arises from Contractor's negligent performance or breach of the contract.

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

- 5.3** Contractor shall maintain public liability insurance, errors and omissions insurance, automobile liability insurance and workmen's compensation insurance unless Contractor is not required to carry workers compensation by New Hampshire law.
- 5.3.1** The public liability insurance shall be in the form of commercial general liability with the inclusion of contractual liability coverage and errors and omissions coverage and shall provide limits of \$1,000,000 each occurrence, and \$2,000,000 aggregate; and,
- 5.3.2** The automobile liability insurance shall be in the form of comprehensive automobile liability and shall provide limits of \$1,000,000 combined single limit.
- 5.4** Prior to starting any work under this agreement, Contractor shall provide certificates of insurance by a State of NH licensed insurer confirming the required insurance coverage.
- 5.5** Contractor shall provide Municipality and the DRA a ten (10) day advance written notice of the cancellation or material change in the required insurance coverage.

6. REVALUATION AND PARTIAL UPDATE PERFORMANCE ASSURANCE HOLD-BACK

- 6.1** It is agreed between the parties that the Municipality shall notify the Contractor, by November 1 of each Tax Year, that no deficiencies in the performance of the contract are found. If any items of non-performance or deficiencies are identified by the Municipality, then a letter detailing such deficiencies will be sent instead. If there are any outstanding deficiencies that have not been remediated, the monthly amounts invoiced as outlined in Section 2.7 for November and December are to be held back until any deficiencies are corrected to the satisfaction of the Municipality. Failure on the part of the Municipality to notify the Contractor by November 1 of that year shall mean that the contract terms have been satisfied.

7. ESTIMATED SIZE OF CYCLICAL REVALUATION

- 7.1** It is agreed between the parties that the entire revaluation consists of an estimate of 7,452 parcels as defined by RSA 75:9. In the event that the number of parcels should exceed 5% of this estimate, Contractor shall be entitled to additional remuneration of \$45.00 for each parcel that exceeds the original estimate.

8. TERMINATION RIGHTS

- 8.1** It is agreed by the parties that the terms of this contract may be terminated by either party for any reason upon provision of thirty (30) days written notice, and final termination of the contract will be on the that last day of the notice period.
- 8.2** If such termination is initiated, Contractor shall provide to Municipality all work completed to that point and an invoice of all work completed through the last day of the notice period within thirty (30) days of that day. Municipality agrees to promptly pay all outstanding invoices, including the final invoice.

9. ADDENDUMS, AMENDMENTS AND APPENDIXES

- 9.1** Addendums, amendments and appendixes pertaining to this contract may be added only by separate instrument in writing and shall meet all requirements of Section 2.1.

10. SIGNATURE PAGE

By signing the contract, Contractor attests that pursuant to RSA 21-J:11 and Rev 602.01 (c)&(d):

- (1) The contract, any revised contract, and the names and DRA-certified level of all personnel to be employed under the contract has been first submitted to the DRA for examination; and,
- (2) No appraisal work shall begin until a copy of this executed contract, and the names and DRA-certified level of all personnel to be employed under this contract, has been submitted to the DRA.

Date: 12-06-18

In the Presence of:

Municipality of: Moultonborough _____

By Authorized Municipal Assessing Officials or Agent:

Hym K Kohas
Witness Signature

Walter P. Johnson
Walter P. Johnson, Town Administrator

In the Presence of:

By Contractor:

Karen J. Crandell
Witness Signature

Stephan W. Hamilton
Stephan W. Hamilton, President

Appendix B

Individuals Responsible/Assisting in Completion of Report

Supervising Assessor

Stephan W. Hamilton

Analysis/Appraisal/Data Collection (DRA Certified Supervisors)

Stephan W. Hamilton

Emily C. W. Goldstein

Josephine Belville

Data Collection:

Lorie Rouleau

Steve Della Pelle

Elizabeth Hamilton Charlebois

*“DRA Certification can be verified on-line at the New Hampshire
Department of Revenue Administration website at
www.nh.gov/revenue.”*

**NEW HAMPSHIRE DEPARTMENT OF
REVENUE ADMINISTRATION**

THIS CERTIFIES THAT

Stephan W. Hamilton

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

DRA-CERTIFIED PROPERTY ASSESSOR SUPERVISOR

Which shall remain valid until December 31, 2023

Given this day of December 18, 2018



Thomas P. Hughes, Assistant Director

**NEW HAMPSHIRE DEPARTMENT OF
REVENUE ADMINISTRATION**

THIS CERTIFIES THAT

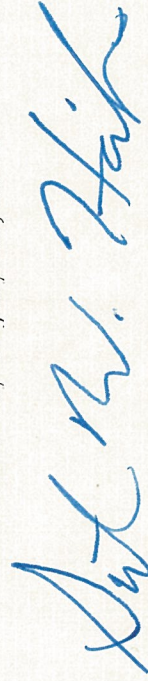
Emily Goldstein

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

DRA-CERTIFIED PROPERTY ASSESSOR SUPERVISOR

Which shall remain valid until December 31, 2022

Given this day of July 25, 2018



Stephan W. Hamilton, Director



NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

THIS CERTIFIES THAT

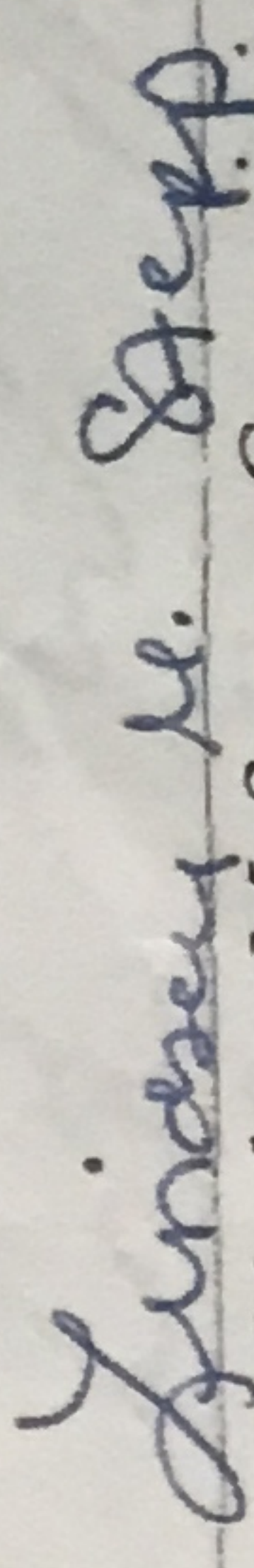
Josephine Belville

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

DRA-CERTIFIED PROPERTY ASSESSOR SUPERVISOR

Which shall remain valid until December 31, 2024

Given this day of April 05, 2019


Lindsey M. Stepp, Commissioner

**NEW HAMPSHIRE DEPARTMENT OF
REVENUE ADMINISTRATION**

THIS CERTIFIES THAT

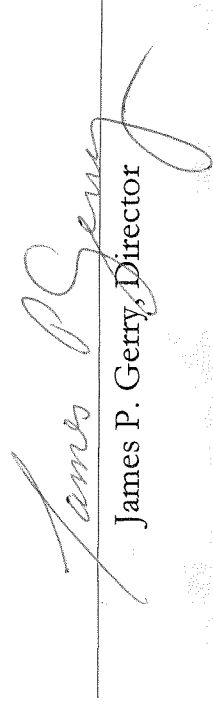
Elizabeth S. Charlebois

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

DRA-CERTIFIED BUILDING MEASURER AND LISTER

Which shall remain valid until December 31, 2025

Given this day of March 29, 2021


James P. Gerry, Director

Appendix C

Qualifications

STEPHAN HAMILTON, CNHA**PRESIDENT**

Specializes in assessing standards and laws, valuation updates, effectively running an assessing office, and defending values. Reviews and responds to abatement applications, meets with taxpayers regarding technical valuation questions, assists in preparing appeal cases, and supervises assessing staff in various communities.

**CERTIFICATIONS
& DESIGNATIONS**

- NH DRA-Certified Property Assessor Supervisor
- Certified New Hampshire Assessor

**PROFESSIONAL
EXPERIENCE****PRESIDENT, WHITNEY CONSULTING GROUP, LLC**

2018 - Present

Provides contract assessing to varying degrees including providing statistical valuation updates for multiple communities throughout New Hampshire.

DIRECTOR OF MUNICIPAL AND PROPERTY DIVISION, NH DRA

2008 - 2018

Established rates of taxation, supervised collection of property taxes, supervised municipal officials, and equalization of taxable property.

COMMERCIAL ASSESSOR, CITY OF MANCHESTER

2003 - 2008

Responsible for the valuation and updates to commercial property.

SENIOR TAX REVIEW APPRAISER, NH BOARD OF TAX AND LAND APPEALS

1999 - 2003

Investigated and reported on valuation of individual, entire classes of property, and entire taxing jurisdictions for taxation purposes to the Board.

ASSISTANT ASSESSOR, TOWN OF LONDONDERRY

1998 - 1999

Assisted in conducting appraisal of properties and prepared for appeals.

VICE PRESIDENT, HAMILTON APPRAISAL SERVICES, INC.

1984 - 1998

Supervised residential appraisers, completed desk reviews, completed commercial appraisals, and conducted field reviews.

EMILY GOLDSTEIN, CNHA**SENIOR ASSESSOR
SUPERVISOR**

Specializes in valuation updates and evaluating assessing practices to create consistency. Reviews and responds to abatement applications, meets with taxpayers regarding technical valuation questions, assists in preparing appeal cases, and supervises assessing staff in various communities.

**CERTIFICATIONS &
DESIGNATIONS**

- NH DRA-Certified Property Assessor Supervisor - 2018
- Certified New Hampshire Assessor - 2016

**PROFESSIONAL
EXPERIENCE****SENIOR ASSESSOR SUPERVISOR, WHITNEY CONSULTING GROUP, LLC**

4/2019 - Present

Provides contract assessing to varying degrees including providing statistical valuation updates for multiple communities throughout New Hampshire.

DEPUTY ASSESSOR, CITY OF PORTSMOUTH

5/2016 - 4/2019

Supervised assessing office; performed reviews for revaluations, updates and data collection; reviewed and responded to abatements; prepared the MS-1; and assisted preparing for appeal cases.

APPRAISER, CITY OF PORTSMOUTH

4/2013 - 5/2016

Conducted inspection visits, reviewed sales, created condominium complexes, worked closely with the tax collector, and implemented subdivision plans and changes.

DATA COLLECTOR/OFFICE MANAGER, KRT APPRAISAL

9/2012 - 3/2013

Collected and entered data as a NH Certified Measurer and Lister pertaining to residential properties for towns in New Hampshire and Massachusetts.

ASSESSING CLERK, TOWN OF HAMPTON, NH

2/2012 - 8/2012

Processed deeds, exemptions and credits, and responded to taxpayer inquiries.

EDUCATION

UNIVERSITY OF NH –DURHAM, NH –BACHELOR OF ARTS

JOSEPHINE BELVILLE, CNHA**ASSESSOR
SUPERVISOR**

Specializes in gravel and excavation, current use, valuation updates, and assessing standards and laws. Reviews and responds to abatement applications, meets with taxpayers regarding technical valuation questions, assists in preparing appeal cases, and supervises assessing staff in various communities.

**CERTIFICATIONS &
DESIGNATIONS**

- NH DRA-Certified Property Assessor Supervisor
- Certified New Hampshire Assessor

**PROFESSIONAL
EXPERIENCE****ASSESSOR SUPERVISOR, WHITNEY CONSULTING GROUP, LLC**

2/2021 - Present

Provides contract assessing to varying degrees including providing statistical valuation updates and improve assessing practices and consistency for multiple communities throughout New Hampshire.

ASSESSOR, TOWN OF MOULTONBOROUGH

11/2017 - 1/2021

Managed the Assessing Department of the town. Oversaw equitable processes, supervised employees, reviewed exemptions, and all aspects of assessing.

ASSISTANT DIRECTOR, NH DEPARTMENT OF REVENUE

1/2017 - 11/2017

Oversaw all assessment practices in New Hampshire and conducted statistical tests to determine quality and accuracy. Supervised appraisers and managed monitoring goals.

REAL ESTATE APPRAISER SUPERVISOR, NH DEPARTMENT OF REVENUE

2009 - 2017

Supervised appraisers during revaluation projects, analyzed of cost and adjustment schedules, and reviewed final assessed values.

REAL ESTATE APPRAISER MONITOR, NH DEPARTMENT OF REVENUE

2002-2009

ASSESSING ASSISTANT/FINANCE ASSISTANT, TOWN OF GILFORD

1997-2002

ASSESSING ASSISTANT, TOWN OF OSSIPEE

1991-1997

BETH HAMILTON CHARLEBOIS**MEASURER AND
LISTER**

Collects and enters data as it pertains to physical property attributes for towns in New Hampshire.

**CERTIFICATIONS &
DESIGNATIONS**

- NH DRA-Certified Measurer and Lister

**PROFESSIONAL
EXPERIENCE****MEASURER AND LISTER, WHITNEY CONSULTING GROUP, LLC**

08/2020 - Present

Provides contracted physical property data collection and entry to communities throughout New Hampshire. Manages company brand and website.

ASSISTANT ASSESSOR, TOWN OF LONDONDERRY

05/2018 - 07/2020

Conducted inspection visits, conducted cyclical inspections, communicated with taxpayers and town departments, managed assessing information on town website, and entered assessing data.

ASSESSING TECHNICIAN, TOWN OF LONDONDERRY

10/2016 - 5/2018

Conducted physical property data collection and entry.

VOLUNTEER RESOURCCES COORDINATOR, FIRST

7/2015 - 9/2016

Managed website content for volunteers, oversaw marketing strategy, and implemented a communication plan for volunteers.

ECONOMIC DEVELOPMENT PROGRAM COORDINATOR, CITY OF NASHUA

11/2014 - 6/2015

Managed business loan fund. Implemented marketing strategy. Organized meetings and education sessions.

LTAP PROGRAM MANAGER, UNH TECHNOLOGY TRANSFER CENTER

2/2011 - 11/2014

Managed education program for local public works employees in NH.

EDUCATION

JACKSONVILLE STATE UNIVERSITY —JACKSONVILLE, A —BACHELOR OF ARTS

Appendix D

2022 Summary Report of Value

MS-1 Report



Moultonborough Summary Inventory of Valuation

Reports Required: RSA 21-J:34 as amended, provides for certification of valuations, appropriations, estimated revenues and such other information as the Department of Revenue Administration may require upon reports prescribed for that purpose.

Note: The values and figures provided represent the detailed values that are used in the city/towns tax assessments and sworn to uphold under Oath per RSA 75:7.

For assistance please contact:
NH DRA Municipal and Property Division
(603) 230-5090
<http://www.revenue.nh.gov/mun-prop/>

Assessor
Thomas Hughes

Municipal Officials		
Name	Position	Signature
Kevin D. Quinlan, Chair	Selectman	
Jean M. Beadle	Selectman	
Shari A. Colby	Selectman	
Karel A. Crawford	Selectman	
James F. Gray	Selectman	

Preparer		
Name	Phone	Email
Thomas Hughes	603-476-2347	thughes@moultonboroughnh.gov
 Preparer's Signature		



New Hampshire
Department of
Revenue Administration

2022
MS-1

Land Value Only		Acres	Valuation	
1A	Current Use RSA 79-A	15,198.45	\$918,682	
1B	Conservation Restriction Assessment RSA 79-B	5,506.03	\$323,781	
1C	Discretionary Easements RSA 79-C	0.00	\$0	
1D	Discretionary Preservation Easements RSA 79-D	3.51	\$24,800	
1E	Taxation of Land Under Farm Structures RSA 79-F	0.00	\$0	
1F	Residential Land	12,505.49	\$2,727,287,000	
1G	Commercial/Industrial Land	1,644.39	\$66,612,300	
1H	Total of Taxable Land	34,857.87	\$2,795,166,563	
1I	Tax Exempt and Non-Taxable Land	1,966.81	\$22,778,600	
Buildings Value Only		Structures	Valuation	
2A	Residential	0	\$1,977,201,647	
2B	Manufactured Housing RSA 674:31	0	\$4,854,500	
2C	Commercial/Industrial	0	\$86,279,600	
2D	Discretionary Preservation Easements RSA 79-D	17	\$141,619	
2E	Taxation of Farm Structures RSA 79-F	0	\$0	
2F	Total of Taxable Buildings	0	\$2,068,477,366	
2G	Tax Exempt and Non-Taxable Buildings	0	\$70,233,534	
Utilities & Timber			Valuation	
3A	Utilities		\$29,649,589	
3B	Other Utilities		\$0	
4	Mature Wood and Timber RSA 79:5		\$0	
5	Valuation before Exemption		\$4,893,293,518	
Exemptions		Total Granted	Valuation	
6	Certain Disabled Veterans RSA 72:36-a	0	\$0	
7	Improvements to Assist the Deaf RSA 72:38-b V	0	\$0	
8	Improvements to Assist Persons with Disabilities RSA 72:37-a	0	\$0	
9	School Dining/Dormitory/Kitchen Exemption RSA 72:23-IV	0	\$0	
10A	Non-Utility Water & Air Pollution Control Exemption RSA 72:12	0	\$0	
10B	Utility Water & Air Pollution Control Exemption RSA 72:12-a	0	\$0	
11	Modified Assessed Value of All Properties		\$4,893,293,518	
Optional Exemptions		Amount Per	Total	Valuation
12	Blind Exemption RSA 72:37	\$25,000	2	\$50,000
13	Elderly Exemption RSA 72:39-a,b	\$0	10	\$925,000
14	Deaf Exemption RSA 72:38-b	\$0	0	\$0
15	Disabled Exemption RSA 72:37-b	\$50,000	0	\$0
16	Wood Heating Energy Systems Exemption RSA 72:70	\$0	0	\$0
17	Solar Energy Systems Exemption RSA 72:62	\$0	14	\$295,400
18	Wind Powered Energy Systems Exemption RSA 72:66	\$0	0	\$0
19	Additional School Dining/Dorm/Kitchen Exemptions RSA 72:23	\$0	0	\$0
19A	Electric Energy Storage Systems RSA 72:85	\$0	0	\$0
19B	Renewable Generation Facilities & Electric Energy Systems	\$0	0	\$0
20	Total Dollar Amount of Exemptions			\$1,270,400
21A	Net Valuation			\$4,892,023,118
21B	Less TIF Retained Value			\$0
21C	Net Valuation Adjusted to Remove TIF Retained Value			\$4,892,023,118
21D	Less Commercial/Industrial Construction Exemption			\$0
21E	Net Valuation Adjusted to Remove TIF Retained Value and Comm/Ind Construction			\$4,892,023,118
22	Less Utilities			\$29,649,589
23A	Net Valuation without Utilities			\$4,862,373,529
23B	Net Valuation without Utilities, Adjusted to Remove TIF Retained Value			\$4,862,373,529



New Hampshire
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Utility Value Appraisers

New Hampshire Department of Revenue Administration

Whitney Consulting Group

The municipality **DOES NOT** use DRA utility values. The municipality **IS NOT** equalized by the ratio.

Electric Company Name	Distr.	Distr. (Other)	Gen.	Trans.	Valuation
NEW HAMPSHIRE ELECTRIC COOP	\$0	\$26,578,500	\$0	\$0	\$26,578,500
PSNH DBA EVERSOURCE ENERGY	\$0	\$1,161,000	\$0	\$0	\$1,161,000
	\$0	\$27,739,500	\$0	\$0	\$27,739,500

Water Company Name	Distr.	Distr. (Other)	Gen.	Trans.	Valuation
LAKES REGION WATER COMPANY	\$0	\$1,910,089	\$0	\$0	\$1,910,089
	\$0	\$1,910,089	\$0	\$0	\$1,910,089



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Veteran's Tax Credits	Limits	Number	Est. Tax Credits
Veterans' Tax Credit RSA 72:28	\$500	247	\$122,400
Surviving Spouse RSA 72:29-a	\$700	1	\$700
Tax Credit for Service-Connected Total Disability RSA 72:35	\$1,400	16	\$21,350
All Veterans Tax Credit RSA 72:28-b	\$500	43	\$20,750
Combat Service Tax Credit RSA 72:28-c	\$0	0	\$0
		307	\$165,200

Deaf & Disabled Exemption Report

Deaf Income Limits	
Single	\$0
Married	\$0

Deaf Asset Limits	
Single	\$0
Married	\$0

Disabled Income Limits	
Single	\$25,000
Married	\$35,000

Disabled Asset Limits	
Single	\$100,000
Married	\$100,000

Elderly Exemption Report

First-time Filers Granted Elderly Exemption for the Current Tax Year

Age	Number
65-74	0
75-79	0
80+	0

Total Number of Individuals Granted Elderly Exemptions for the Current Tax Year and Total Number of Exemptions Granted

Age	Number	Amount	Maximum	Total
65-74	1	\$50,000	\$50,000	\$50,000
75-79	1	\$75,000	\$75,000	\$75,000
80+	8	\$100,000	\$800,000	\$800,000
	10		\$925,000	\$925,000

Income Limits	
Single	\$25,000
Married	\$35,000

Asset Limits	
Single	\$100,000
Married	\$100,000

Has the municipality adopted an exemption for Electric Energy Systems? (RSA 72:85)

Granted/Adopted? No

Properties:

Has the municipality adopted an exemption for Renewable Gen. Facility & Electric Energy Storage? (RSA 72:87)

Granted/Adopted? No

Properties:

Has the municipality adopted Community Tax Relief Incentive? (RSA 79-E)

Granted/Adopted? Yes

Structures: 0

Has the municipality adopted Taxation of Certain Chartered Public School Facilities? (RSA 79-H)

Granted/Adopted? No

Properties:

Has the municipality adopted Taxation of Qualifying Historic Buildings? (RSA 79-G)

Granted/Adopted? No

Properties:

Has the municipality adopted the optional commercial and industrial construction exemption? (RSA 72:76-78 or RSA 72:80-83)

Granted/Adopted? No

Properties:

Percent of assessed value attributable to new construction to be exempted:

Total Exemption Granted:

Has the municipality granted any credits under the low-income housing tax credit tax program? (RSA 75:1-a)

Granted/Adopted? No

Properties:

Assessed value prior to effective date of RSA 75:1-a:

Current Assessed Value:



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Current Use RSA 79-A	Total Acres	Valuation
Farm Land	302.97	\$104,451
Forest Land	7,189.02	\$584,576
Forest Land with Documented Stewardship	6,723.15	\$210,332
Unproductive Land	147.48	\$2,869
Wet Land	835.83	\$16,454
	15,198.45	\$918,682

Other Current Use Statistics

Total Number of Acres Receiving 20% Rec. Adjustment	Acres:	6,934.40
Total Number of Acres Removed from Current Use During Current Tax Year	Acres:	10.51
Total Number of Owners in Current Use	Owners:	150
Total Number of Parcels in Current Use	Parcels:	259

Land Use Change Tax

Gross Monies Received for Calendar Year		\$0
Conservation Allocation	Percentage: 0.00%	Dollar Amount: \$0
Monies to Conservation Fund		\$0
Monies to General Fund		\$0

Conservation Restriction Assessment Report RSA 79-B	Acres	Valuation
Farm Land	73.30	\$28,567
Forest Land	4,870.85	\$278,384
Forest Land with Documented Stewardship	544.43	\$16,469
Unproductive Land	2.23	\$49
Wet Land	15.22	\$312
	5,506.03	\$323,781

Other Conservation Restriction Assessment Statistics

Total Number of Acres Receiving 20% Rec. Adjustment	Acres:	528.40
Total Number of Acres Removed from Conservation Restriction During Current Tax Year	Acres:	0.00
Owners in Conservation Restriction	Owners:	20
Parcels in Conservation Restriction	Parcels:	36



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Discretionary Easements RSA 79-C	Acres	Owners	Assessed Valuation
	0.00	0	\$0

Taxation of Farm Structures and Land Under Farm Structures RSA 79-F

Number Granted	Structures	Acres	Land Valuation	Structure Valuation
0	0	0.00	\$0	\$0

Discretionary Preservation Easements RSA 79-D

Owners	Structures	Acres	Land Valuation	Structure Valuation
8	17	3.51	\$24,800	\$141,619

Map	Lot	Block	%	Description
000014	005000	000000	75	79-D HISTORIC BARN
000014	005000	000000	75	79-D HISTORIC BARN
000003	001000	000000	75	79-D HISTORIC BARN
000003	001000	000000	75	79-D HISTORIC BARN
000003	001000	000000	75	79-D HISTORIC BARN
000003	001000	000000	75	79-D HISTORIC BARN
000003	001000	000000	75	79-D HISTORIC BARN
000003	001000	000000	75	79-D HISTORIC BARN
000050	002000	000000	75	79-D HISTORIC BARN
000050	002000	000000	75	79-D HISTORIC BARN
000115	012000	000000	75	79-D HISTORIC BARN
000115	012000	000000	75	79-D HISTORIC BARN
000115	012000	000000	75	79-D HISTORIC BARN
000169	034000	000000	50	79-D HISTORIC BARN
000021	011000	000000	75	79-D HISTORIC BARN
000013	005000	000000	75	79-D HISTORIC BARN
000013	005000	000000	75	79-D HISTORIC BARN
000084	005000	000000	50	79-D HISTORIC BARN

Tax Increment Financing District	Date	Original	Unretained	Retained	Current
<i>This municipality has no TIF districts.</i>					

Revenues Received from Payments in Lieu of Tax	Revenue	Acres
State and Federal Forest Land, Recreational and/or land from MS-434, account 3356 and 3357	\$0.00	0.00
White Mountain National Forest only, account 3186	\$0.00	0.00

Payments in Lieu of Tax from Renewable Generation Facilities (RSA 72:74)	Amount
<i>This municipality has not adopted RSA 72:74 or has no applicable PILT sources.</i>	

Other Sources of Payments in Lieu of Taxes (MS-434 Account 3186)	Amount
Camp Tecumseh	\$28,849
Geneva Point	\$7,000
West Wynde	\$2,400
Lakes Region Conservation	\$1,350
	\$39,599

Notes

Appendix E

2021 Summary Report of Value

MS-1 Report




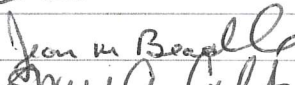
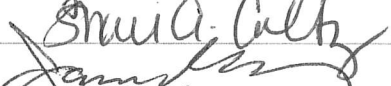
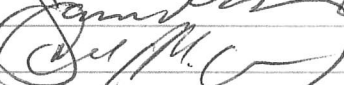
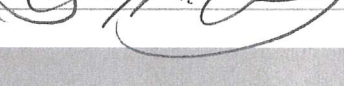
Moultonborough Summary Inventory of Valuation

Reports Required: RSA 21-J:34 as amended, provides for certification of valuations, appropriations, estimated revenues and such other information as the Department of Revenue Administration may require upon reports prescribed for that purpose.

Note: The values and figures provided represent the detailed values that are used in the city/towns tax assessments and sworn to uphold under Oath per RSA 75:7.

For assistance please contact:
NH DRA Municipal and Property Division
(603) 230-5090
<http://www.revenue.nh.gov/mun-prop/>

Assessor
Thomas P. Hughes (Town of Moultonborough)

Municipal Officials		
Name	Position	Signature
Kevin D. Quinlan	Chairman	
Jean M. Beadle	Selectman	
Shari Colby	Selectman	
James F. Gray	Selectman	
Charles M. McGee	Selectman	

Preparers		
Name	Phone	Email
Thomas P. Hughes	476-2347	thughes@moultonboroughnh.gov


Preparer's Signature



New Hampshire
Department of
Revenue Administration

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MS-1

Land Value Only		Acres	Valuation
1A	Current Use RSA 79-A	15,202.46	\$894,967
1B	Conservation Restriction Assessment RSA 79-B	5,506.03	\$323,714
1C	Discretionary Easements RSA 79-C	0.00	\$0
1D	Discretionary Preservation Easements RSA 79-D	3.51	\$24,700
1E	Taxation of Land Under Farm Structures RSA 79-F	0.00	\$0
1F	Residential Land	12,504.47	\$2,119,936,400
1G	Commercial/Industrial Land	1,643.79	\$59,959,600
1H	Total of Taxable Land	34,860.26	\$2,181,139,381
1I	Tax Exempt and Non-Taxable Land	1,959.64	\$20,029,000

Buildings Value Only		Structures	Valuation
2A	Residential	0	\$1,646,039,887
2B	Manufactured Housing RSA 674:31	0	\$3,318,700
2C	Commercial/Industrial	0	\$82,411,100
2D	Discretionary Preservation Easements RSA 79-D	16	\$150,019
2E	Taxation of Farm Structures RSA 79-F	0	\$0
2F	Total of Taxable Buildings	0	\$1,731,919,706
2G	Tax Exempt and Non-Taxable Buildings	0	\$64,478,394

Utilities & Timber		Valuation
3A	Utilities	\$31,938,489
3B	Other Utilities	\$0
4	Mature Wood and Timber RSA 79:5	\$0

5	Valuation before Exemption	\$3,944,997,576
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Exemptions	Total Granted	Valuation
6 Certain Disabled Veterans RSA 72:36-a	0	\$0
7 Improvements to Assist the Deaf RSA 72:38-b V	0	\$0
8 Improvements to Assist Persons with Disabilities RSA 72:37-a	0	\$0
9 School Dining/Dormitory/Kitchen Exemption RSA 72:23-IV	0	\$0
10A Non-Utility Water & Air Pollution Control Exemption RSA	0	\$0
10B Utility Water & Air Pollution Control Exemption RSA 72:12-a	0	\$0

11	Modified Assessed Value of All Properties	\$3,944,997,576
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Optional Exemptions	Amount Per	Total	Valuation
12 Blind Exemption RSA 72:37	\$25,000	3	\$75,000
13 Elderly Exemption RSA 72:39-a,b	\$0	12	\$1,050,000
14 Deaf Exemption RSA 72:38-b	\$0	0	\$0
15 Disabled Exemption RSA 72:37-b	\$50,000	1	\$50,000
16 Wood Heating Energy Systems Exemption RSA 72:70	\$0	0	\$0
17 Solar Energy Systems Exemption RSA 72:62	\$0	15	\$261,600
18 Wind Powered Energy Systems Exemption RSA 72:66	\$0	0	\$0
19 Additional School Dining/Dorm/Kitchen Exemptions RSA 72:23	\$0	0	\$0
19A Electric Energy Storage Systems RSA 72:85	\$0	0	\$0
19B Renewable Generation Facilities & Electric Energy Systems	\$0	0	\$0

20	Total Dollar Amount of Exemptions	\$1,436,600
21A	Net Valuation	\$3,943,560,976
21B	Less TIF Retained Value	\$0
21C	Net Valuation Adjusted to Remove TIF Retained Value	\$3,943,560,976
21D	Less Commercial/Industrial Construction Exemption	\$0
21E	Net Valuation Adjusted to Remove TIF Retained Value and Comm/Ind Construction	\$3,943,560,976
22	Less Utilities	\$31,938,489
23A	Net Valuation without Utilities	\$3,911,622,487
23B	Net Valuation without Utilities, Adjusted to Remove TIF Retained Value	\$3,911,622,487



New Hampshire
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Utility Value Appraiser

Whitney Consulting Group

The municipality **DOES NOT** use DRA utility values. The municipality **IS NOT** equalized by the ratio.

Electric Company Name	Distr.	Distr. (Other)	Gen.	Trans.	Valuation
NEW HAMPSHIRE ELECTRIC COOP	\$28,710,500	\$0	\$0	\$0	\$28,710,500
PSNH DBA EVERSOURCE ENERGY	\$1,467,400	\$0	\$0	\$0	\$1,467,400
	\$30,177,900	\$0	\$0	\$0	\$30,177,900

Water Company Name	Distr.	Distr. (Other)	Gen.	Trans.	Valuation
LAKES REGION WATER COMPANY	\$1,760,589	\$0	\$0	\$0	\$1,760,589
	\$1,760,589	\$0	\$0	\$0	\$1,760,589



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Veteran's Tax Credits	Limits	Number	Est. Tax Credits
Veterans' Tax Credit RSA 72:28	\$500	256	\$127,525
Surviving Spouse RSA 72:29-a	\$700	1	\$700
Tax Credit for Service-Connected Total Disability RSA 72:35	\$1,400	16	\$21,350
All Veterans Tax Credit RSA 72:28-b	\$500	38	\$17,875
Combat Service Tax Credit RSA 72:28-c	\$0	0	\$0
		311	\$167,450

Deaf & Disabled Exemption Report

Deaf Income Limits	
Single	\$0
Married	\$0

Deaf Asset Limits	
Single	\$0
Married	\$0

Disabled Income Limits	
Single	\$25,000
Married	\$35,000

Disabled Asset Limits	
Single	\$100,000
Married	\$100,000

Elderly Exemption Report

First-time Filers Granted Elderly Exemption for the Current Tax Year

Age	Number
65-74	0
75-79	0
80+	1

Total Number of Individuals Granted Elderly Exemptions for the Current Tax Year and Total Number of Exemptions Granted

Age	Number	Amount	Maximum	Total
65-74	1	\$50,000	\$50,000	\$50,000
75-79	4	\$75,000	\$300,000	\$300,000
80+	7	\$100,000	\$700,000	\$700,000
	12		\$1,050,000	\$1,050,000

Income Limits	
Single	\$25,000
Married	\$35,000

Asset Limits	
Single	\$100,000
Married	\$100,000

Has the municipality adopted an exemption for Electric Energy Systems? (RSA 72:85)

Granted/Adopted? No

Properties:

Has the municipality adopted an exemption for Renewable Gen. Facility & Electric Energy Storage? (RSA 72:87)

Granted/Adopted? No

Properties:

Has the municipality adopted Community Tax Relief Incentive? (RSA 79-E)

Granted/Adopted? Yes

Structures: 0

Has the municipality adopted Taxation of Certain Chartered Public School Facilities? (RSA 79-H)

Granted/Adopted? No

Properties:

Has the municipality adopted Taxation of Qualifying Historic Buildings? (RSA 79-G)

Granted/Adopted? No

Properties:

Has the municipality adopted the optional commercial and industrial construction exemption? (RSA 72:76-78 or RSA 72:80-83)

Granted/Adopted? No

Properties:

Percent of assessed value attributable to new construction to be exempted:

Total Exemption Granted:

Has the municipality granted any credits under the low-income housing tax credit tax program? (RSA 75:1-a)

Granted/Adopted? No

Properties:

Assessed value prior to effective date of RSA 75:1-a:

Current Assessed Value:



New Hampshire
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Current Use RSA 79-A	Total Acres	Valuation
Farm Land	302.97	\$105,284
Forest Land	7,194.03	\$558,881
Forest Land with Documented Stewardship	6,722.15	\$211,308
Unproductive Land	147.48	\$2,896
Wet Land	835.83	\$16,598
	15,202.46	\$894,967

Other Current Use Statistics

Total Number of Acres Receiving 20% Rec. Adjustment	Acres:	6,935.31
Total Number of Acres Removed from Current Use During Current Tax Year	Acres:	8.55
Total Number of Owners in Current Use	Owners:	149
Total Number of Parcels in Current Use	Parcels:	260

Land Use Change Tax

Gross Monies Received for Calendar Year		\$11,360
Conservation Allocation	Percentage: 0.00%	Dollar Amount: \$20,000
Monies to Conservation Fund		\$11,360
Monies to General Fund		\$0

Conservation Restriction Assessment Report RSA 79-B	Acres	Valuation
Farm Land	73.30	\$28,816
Forest Land	4,870.85	\$278,007
Forest Land with Documented Stewardship	544.43	\$16,526
Unproductive Land	2.23	\$49
Wet Land	15.22	\$316
	5,506.03	\$323,714

Other Conservation Restriction Assessment Statistics

Total Number of Acres Receiving 20% Rec. Adjustment	Acres:	549.40
Total Number of Acres Removed from Conservation Restriction During Current Tax Year	Acres:	0.00
Owners in Conservation Restriction	Owners:	20
Parcels in Conservation Restriction	Parcels:	36



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Discretionary Easements RSA 79-C

Acres	Owners	Assessed Valuation
0.00	0	\$0

Taxation of Farm Structures and Land Under Farm Structures RSA 79-F

Number Granted	Structures	Acres	Land Valuation	Structure Valuation
0	0	0.00	\$0	\$0

Discretionary Preservation Easements RSA 79-D

Owners	Structures	Acres	Land Valuation	Structure Valuation
7	16	3.51	\$24,700	\$150,019

Map	Lot	Block	%	Description
000014	005000	000000	75	79-D HISTORIC BARN
000014	005000	000000	75	79-D HISTORIC BARN
000003	001000	000000	75	79-D HISTORIC BARN
000003	001000	000000	75	79-D HISTORIC BARN
000003	001000	000000	75	79-D HISTORIC BARN
000003	001000	000000	75	79-D HISTORIC BARN
000003	001000	000000	75	79-D HISTORIC BARN
000003	001000	000000	75	79-D HISTORIC BARN
000050	002000	000000	75	79-D HISTORIC BARN
000050	002000	000000	75	79-D HISTORIC BARN
000115	012000	000000	75	79-D HISTORIC BARN
000115	012000	000000	75	79-D HISTORIC BARN
000115	012000	000000	75	79-D HISTORIC BARN
000169	034000	000000	50	79-D HISTORIC BARN
000013	005000	000000	25	79-D HISTORIC BARN
000013	005000	000000	25	79-D HISTORIC BARN
000084	005000	000000	75	79-D HISTORIC BARN

Tax Increment Financing District	Date	Original	Unretained	Retained	Current
This municipality has no TIF districts.					

Revenues Received from Payments in Lieu of Tax	Revenue	Acres
State and Federal Forest Land, Recreational and/or land from MS-434, account 3356 and 3357	\$0.00	0.00
White Mountain National Forest only, account 3186	\$0.00	0.00

Payments in Lieu of Tax from Renewable Generation Facilities (RSA 72:74)	Amount
This municipality has not adopted RSA 72:74 or has no applicable PILT sources.	

Other Sources of Payments in Lieu of Taxes (MS-434 Account 3186)	Amount
Camp Tecumseh	\$25,758
Geneva Point	\$7,000
West Wynde	\$2,277
Lakes Region Conservation	\$1,350
WRC - (Winnepesaukee River Basin Project)	\$29
	\$36,414

Notes

Valuation Update completed in 2021.



Bay District Summary Inventory of Valuation

Reports Required: RSA 21-J:34 as amended, provides for certification of valuations, appropriations, estimated revenues and such other information as the Department of Revenue Administration may require upon reports prescribed for that purpose.

Note: The values and figures provided represent the detailed values that are used in the city/towns tax assessments and sworn to uphold under Oath per RSA 75:7.

For assistance please contact:
NH DRA Municipal and Property Division
(603) 230-5090
<http://www.revenue.nh.gov/mun-prop/>

Assessor

Thomas P. Hughes (Town of Moultonborough)

Preparer

Name

Thomas Hughes

Phone

476-2347

Email

thughes@moultonboroughnh.gov

Preparer's Signature



New Hampshire
Department of
Revenue Administration

2021
MS-1V

Land Value Only		Acres	Valuation
1A	Current Use RSA 79-A	0.00	\$0
1B	Conservation Restriction Assessment RSA 79-B	0.00	\$0
1C	Discretionary Easements RSA 79-C	0.00	\$0
1D	Discretionary Preservation Easements RSA 79-D	0.00	\$0
1E	Taxation of Land Under Farm Structures RSA 79-F	0.00	\$0
1F	Residential Land	59.94	\$8,772,800
1G	Commercial/Industrial Land	33.32	\$3,863,300
1H	Total of Taxable Land	93.26	\$12,636,100
1I	Tax Exempt and Non-Taxable Land	5.41	\$0

Buildings Value Only		Structures	Valuation
2A	Residential	0	\$30,174,200
2B	Manufactured Housing RSA 674:31	0	\$0
2C	Commercial/Industrial	0	\$10,709,200
2D	Discretionary Preservation Easements RSA 79-D	0	\$0
2E	Taxation of Farm Structures RSA 79-F	0	\$0
2F	Total of Taxable Buildings	0	\$40,883,400
2G	Tax Exempt and Non-Taxable Buildings	0	\$726,800

Utilities & Timber		Valuation
3A	Utilities	\$119,100
3B	Other Utilities	\$0
4	Mature Wood and Timber RSA 79:5	\$0
5	Valuation before Exemption	\$53,638,600

Exemptions		Total Granted	Valuation
6	Certain Disabled Veterans RSA 72:36-a	0	\$0
7	Improvements to Assist the Deaf RSA 72:38-b V	0	\$0
8	Improvements to Assist Persons with Disabilities RSA 72:37-a	0	\$0
9	School Dining/Dormitory/Kitchen Exemption RSA 72:23-IV	0	\$0
10A	Non-Utility Water & Air Pollution Control Exemption RSA 72:12-	0	\$0
10B	Utility Water & Air Pollution Control Exemption RSA 72:12-a	0	\$0

11	Modified Assessed Value of All Properties	\$53,638,600
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Optional Exemptions		Amount Per	Total	Valuation
12	Blind Exemption RSA 72:37	\$25,000	0	\$0
13	Elderly Exemption RSA 72:39-a,b	\$0	0	\$0
14	Deaf Exemption RSA 72:38-b	\$0	0	\$0
15	Disabled Exemption RSA 72:37-b	\$50,000	0	\$0
16	Wood Heating Energy Systems Exemption RSA 72:70	\$0	0	\$0
17	Solar Energy Systems Exemption RSA 72:62	\$0	0	\$0
18	Wind Powered Energy Systems Exemption RSA 72:66	\$0	0	\$0
19	Additional School Dining/Dorm/Kitchen Exemptions RSA 72:23	\$0	0	\$0
19A	Electric Energy Storage Systems RSA 72:85	\$0	0	\$0
19B	Renewable Generation Facilities & Electric Energy Systems	\$0	0	\$0

20	Total Dollar Amount of Exemptions	\$0
21A	Net Valuation	\$53,638,600
21B	Less TIF Retained Value	\$0
21C	Net Valuation Adjusted to Remove TIF Retained Value	\$53,638,600
21D	Less Commercial/Industrial Construction Exemption	\$0
21E	Net Valuation Adjusted to Remove TIF Retained Value and Comm/Ind Construction	\$53,638,600
22	Less Utilities	\$119,100
23A	Net Valuation without Utilities	\$53,519,500
23B	Net Valuation without Utilities, Adjusted to Remove TIF Retained Value	\$53,519,500



New Hampshire
Department of
Revenue Administration

2021
MS-1V

Notes

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Appendix F

2022 Equalization Ratio Study



Lindsey M. Stepp
Commissioner

Ora M. LeMere
Assistant Commissioner

State of New Hampshire Department of Revenue Administration

109 Pleasant Street
PO Box 487, Concord, NH 03302-0487
Telephone (603) 230-5000
www.revenue.nh.gov



MUNICIPAL & PROPERTY
DIVISION
Samuel T. Greene
Director

Adam A. Denoncour
Assistant Director

Revised: Apr 06, 2023

TOWN OF MOULTONBOROUGH
OFFICE OF SELECTMEN
PO BOX 139
MOULTONBOROUGH, NH 03254

Dear Selectmen/Assessing Officials,

The Department of Revenue Administration is charged with the responsibility of annually equalizing the local assessed valuation of municipalities and unincorporated places throughout the state. The Department has conducted a sales-assessment ratio study using market sales, which have taken place in Moultonborough between October 1, 2021 and September 30, 2022. Based on this information, we have determined the average level of assessment for real property in Moultonborough as of April 1, 2022.

Based on the enclosed survey, we have determined a median ratio for real property in Moultonborough for Tax Year 2022 to be **86.3%**. The median ratio is the generally preferred measure of central tendency for assessment equity, monitoring appraisal performance, and determining reappraisal priorities, or evaluating the need for reappraisal. The median ratio, therefore, should be the ratio used to modify the market value of properties under review for abatement to adjust them in accordance with the overall ratio of all properties in Moultonborough.

We have also determined the overall equalization ratio (weighted mean) for real property in Moultonborough for Tax Year 2022 to be **82.2%**. This ratio will be used to equalize the modified local assessed valuation for all real property and utilities in Moultonborough.

In an effort to provide municipalities with more detailed information regarding their level of assessment (i.e. equalization ratio) and dispersion (i.e. coefficient of dispersion and price-related differential), we have prepared separate analysis sheets for various property types (stratum). See attached summary sheet showing Moultonborough's stratified figures and a further explanation of the DRA's stratified analysis.

Please review the list of sales used in determining your assessment-sales ratio. If any incorrect data has been used, or if you would like to meet with us to discuss this ratio or an alternate ratio methodology as outlined in the accompanying information sheet, please contact us immediately.

You will be notified of the total equalized valuation for Moultonborough when the Department has completed its process of calculating the total equalized valuation.

Linda Kennedy
Supervisor

Sam Greene
Director

TDD Access: Relay NH 1-800-735-2964

Individuals who need auxiliary aids for effective communication in programs and services of the Department of Revenue Administration are invited to make their needs and preferences known to the Department.



2022 Ratio Study Summary Report

1 of 2

5/29/2023 8:14:13 AM

Town Name: Moultonborough, Carroll County

Date Range: 10/01/2021 through 09/30/2022

NH Dept of Revenue Administration. Ratios were created using stipulated year assessments.

Strata	Description	Mean Ratio	Median Ratio	WM Low CI	WM Ratio	WM High CI	COD	PRD	Total Strata	Sales PA34	Valid	Valid %	Valid PA34	Valid PA34 %	UT#	UT %
11	Single Family Home	82.49	79.22	77.13	80.67	84.45	14.30	1.02	140	113	78	55.7%	64	82.1%	78	100%
70	Waterfront	87.08	87.55	77.39	82.37	87.83	15.50	1.06	67	54	33	49.3%	29	87.9%	33	100%
12	Multi Family 2-4 Units	0	0	0	0	0	0	0	5	5	2	40.0%	2	100%	2	100%
13	Apt Bldg 5+ Units	0	0	0	0	0	0	0	2	1	2	100%	1	50.0%	2	100%
14	Single Res Condo Unit	96.73	98.95	92.53	97.59	100.52	5.15	0.99	23	18	11	47.8%	8	72.7%	10	90.9%
17	Mfg Housing With Land	0	0	0	0	0	0	0	4	4	3	75.0%	3	100%	3	100%
19	Unclass/Unk Imp Res	0	0	0	0	0	0	0	3	3	2	66.7%	2	100%	2	100%
22	Residential Land	114.10	110.87	90.85	103.17	110.99	19.83	1.11	68	63	29	42.6%	28	96.6%	29	100%
71	Water Access	94.78	88.53	82.77	87.18	92.06	24.99	1.09	87	72	41	47.1%	32	78.0%	41	100%
33	Commercial L&B	56.30	54.58	0	58.11	0	10.92	0.97	12	10	4	33.3%	3	75.0%	4	100%
72	Island	0	0	0	0	0	0	0	3	3	1	33.3%	1	100%	1	100%
55	Boat slip Only	84.57	77.18	70.74	81.19	93.14	22.36	1.04	15	10	9	60.0%	7	77.8%	9	100%
59	Dry Berth	0	0	0	0	0	0	0	4	3	2	50.0%	1	50.0%	2	100%
A4	Utility Lockers	0	0	0	0	0	0	0	3	3	2	66.7%	2	100%	2	100%
74	View Influence - Positive	97.51	92.48	0	89.82	0	12.92	1.09	9	9	7	77.8%	7	100%	7	100%
AA	Any & All	89.49	86.27	78.91	82.21	85.47	20.14	1.09	283	236	142	50.2%	119	83.8%	142	100%
GC1	Area Improved Res	84.80	82.83	79.55	82.99	86.49	14.62	1.02	179	147	96	53.6%	79	82.3%	96	100%
GC2	Area Improved Non-Res	63.13	62.11	0	61.87	0	16.84	1.02	14	11	6	42.9%	4	66.7%	6	100%
GC3	Area Unimproved	114.10	110.87	90.54	103.17	111.11	19.83	1.11	71	65	29	40.8%	28	96.6%	29	100%
GC4	Area Misc	79.83	75.00	67.32	77.37	88.79	23.09	1.03	19	13	11	57.9%	8	72.7%	11	100%



2022 Ratio Study Summary Report

2 of 2

5/29/2023 8:14:13 AM

Town Name: Moultonborough, Carroll County

Date Range: 10/01/2021 through 09/30/2022

NH Dept of Revenue Administration. Ratios were created using stipulated year assessments.

Type	Description	Median Low CI	Median Ratio	Median High CI	PRD Low CI	PRD	PRD High CI	COD	UT#
All (AA)	Any & All	80.75	86.27	90.19	1.05	1.09	1.13	20.14	142
Group (GC1)	Area Improved Res	78.26	82.83	86.04	1.00	1.02	1.05	14.62	96
Group (GC2)	Area Improved Non-Res	0	62.11	0	0	1.02	0	16.84	6
Group (GC3)	Area Unimproved	100.99	110.87	114.91	1.06	1.11	1.20	19.83	29

Title	Description	Criteria Met
Strata-Any and All (Median)	Overall Median Point Estimate confidence interval should overlap range of 90-110	True
Strata-Any and All (PRD)	Overall PRD Confidence Interval should overlap range of .98-1.03	False
Strata-Any and All (COD)	Coefficient of Dispersion < 20.0	False
Strata-GC1	Median Confidence Interval should overlap overall median +/- 5%	True
Strata-GC2	Median Confidence Interval should overlap overall median +/- 5%	N/A
Strata-GC3	Median Confidence Interval should overlap overall median +/- 5%	True

Appendix G

2021 Equalization Ratio Study



Lindsey M. Stepp
Commissioner

Ora M. LeMere
Assistant Commissioner

State of New Hampshire Department of Revenue Administration

109 Pleasant Street
PO Box 487, Concord, NH 03302-0487
Telephone (603) 230-5000
www.revenue.nh.gov



MUNICIPAL & PROPERTY
DIVISION
Samuel T. Greene
Director

Adam A. Denoncour
Assistant Director

Mar 24, 2022

TOWN OF MOULTONBOROUGH
OFFICE OF SELECTMEN
PO BOX 139
MOULTONBOROUGH, NH 03254

Dear Selectmen/Assessing Officials,

The Department of Revenue Administration is charged with the responsibility of annually equalizing the local assessed valuation of municipalities and unincorporated places throughout the state. The Department has conducted a sales-assessment ratio study using market sales, which have taken place in Moultonborough between October 1, 2020 and September 30, 2021. Based on this information, we have determined the average level of assessment for real property in Moultonborough as of April 1, 2021.

Based on the enclosed survey, we have determined a median ratio for real property in Moultonborough for Tax Year 2021 to be **91.7%**. The median ratio is the generally preferred measure of central tendency for assessment equity, monitoring appraisal performance, and determining reappraisal priorities, or evaluating the need for reappraisal. The median ratio, therefore, should be the ratio used to modify the market value of properties under review for abatement to adjust them in accordance with the overall ratio of all properties in Moultonborough.

We have also determined the overall equalization ratio (weighted mean) for real property in Moultonborough for Tax Year 2021 to be **84.4%**. This ratio will be used to equalize the modified local assessed valuation for all real property and utilities in Moultonborough.

In an effort to provide municipalities with more detailed information regarding their level of assessment (i.e. equalization ratio) and dispersion (i.e. coefficient of dispersion and price-related differential), we have prepared separate analysis sheets for various property types (stratum). See attached summary sheet showing Moultonborough's stratified figures and a further explanation of the DRA's stratified analysis.

Please review the list of sales used in determining your assessment-sales ratio. If any incorrect data has been used, or if you would like to meet with us to discuss this ratio or an alternate ratio methodology as outlined in the accompanying information sheet, please contact us immediately.

You will be notified of the total equalized valuation for Moultonborough when the Department has completed its process of calculating the total equalized valuation.

Linda Kennedy
Supervisor

James Gerry
Municipal and Property Director

TDD Access: Relay NH 1-800-735-2964

Individuals who need auxiliary aids for effective communication in programs and services of the Department of Revenue Administration are invited to make their needs and preferences known to the Department.



2021 Ratio Study Summary Report

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Town Name: Moultonborough, Carroll County

Date Range: 10/01/2020 through 09/30/2021

NH Dept of Revenue Administration. Ratios were created using stipulated year assessments.

Strata	Description	Mean Ratio	Median Ratio	WM Low CI	WM Ratio	WM High CI	COD	PRD	Total Strata	Sales PA34	Valid	Valid %	Valid PA34	Valid PA34 %	UT#	UT %
11	Single Family Home	83.90	87.21	77.68	82.64	88.72	17.00	1.02	190	123	74	38.9%	49	66.2%	74	100%
70	Waterfront	84.99	83.03	79.36	85.81	92.83	19.88	0.99	77	50	27	35.1%	14	51.9%	26	96.3%
12	Multi Family 2-4 Units	0	0	0	0	0	0	0	14	9	3	21.4%	3	100%	3	100%
14	Single Res Condo Unit	94.91	95.27	0	95.13	0	1.09	1.00	7	7	4	57.1%	4	100%	4	100%
17	Mfg Housing With Land	0	0	0	0	0	0	0	4	2	3	75.0%	2	66.7%	3	100%
18	Mfg Housing Without Land	0	0	0	0	0	0	0	2	2	1	50.0%	1	100%	1	100%
19	Unclass/Unk Imp Res	0	0	0	0	0	0	0	2	1	1	50.0%	1	100%	1	100%
22	Residential Land	103.93	100.00	75.80	85.26	94.45	31.09	1.22	103	67	49	47.6%	33	67.3%	48	98.0%
71	Water Access	94.88	90.59	69.99	79.41	85.75	29.51	1.19	130	90	55	42.3%	40	72.7%	55	100%
23	Commercial Land	0	0	0	0	0	0	0	2	1	2	100%	1	50.0%	2	100%
33	Commercial L&B	0	0	0	0	0	0	0	7	5	3	42.9%	1	33.3%	3	100%
35	Mixed Use Res/Cmcl L&B	0	0	0	0	0	0	0	1	0	1	100%	0	0%	1	100%
55	Boat slip Only	73.99	70.71	58.30	68.65	78.86	28.41	1.08	23	19	15	65.2%	11	73.3%	15	100%
A3	Arcadia Campground	0	0	0	0	0	0	0	2	2	1	50.0%	1	100%	1	100%
74	View Influence - Positive	0	0	0	0	0	0	0	3	3	2	66.7%	2	100%	2	100%
AA	Any & All	88.19	91.73	80.24	84.37	88.96	22.23	1.05	359	238	156	43.5%	106	67.9%	153	98.1%
GC2	Area Improved Non-Res	97.85	99.46	0	95.71	0	11.90	1.02	8	5	4	50.0%	1	25.0%	4	100%
GC3	Area Unimproved	104.44	100.08	76.78	86.32	95.35	30.50	1.21	107	69	51	47.7%	34	66.7%	50	98.0%
GC4	Area Misc	73.99	70.71	58.35	68.65	78.91	28.41	1.08	24	19	15	62.5%	11	73.3%	15	100%



2021 Ratio Study Summary Report

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Town Name: Moultonborough, Carroll County

Date Range: 10/01/2020 through 09/30/2021

NH Dept of Revenue Administration. Ratios were created using stipulated year assessments.

Type	Description	Median Low CI	Median Ratio	Median High CI	PRD Low CI	PRD	PRD High CI	COD	UT#
All (AA)	Any & All	86.74	91.73	94.70	0.99	1.05	1.09	22.23	153
Group (GC2)	Area Improved Non-Res	0	99.46	0	0	1.02	0	11.90	4
Group (GC3)	Area Unimproved	94.94	100.08	107.63	1.12	1.21	1.36	30.50	50

Title	Description	Criteria Met
Strata-Any and All (Median)	Overall Median Point Estimate confidence interval should overlap range of 90-110	True
Strata-Any and All (PRD)	Overall PRD Confidence Interval should overlap range of .98-1.03	True
Strata-Any and All (COD)	Coefficient of Dispersion < 20.0	False
Strata-GC2	Median Confidence Interval should overlap overall median +/- 5%	N/A
Strata-GC3	Median Confidence Interval should overlap overall median +/- 5%	True

Appendix H

All Sales Used

Moultonborough Sales Analysis Report

Ratio	Parcel ID Sale Note	Zone	Acres	LC	NC	BR	SH	Sale Price	Assessment	I	Q	Unqualified Description Grantor	Prior Year Assessment
							Eff. Area		Sale Date				
1.053	000160 / 027 / 000 / 000 / 000	01	3.80	R1	7			\$ 118,400	\$ 124,700	V	Q	MOORE ELEANOR D	\$ 132,000
									04/01/2020				
0.984	000160 / 027 / 001 / 000 / 000	01	1.97	R1	7			\$ 118,400	\$ 116,500	V	Q	MOORE ELEANOR D	\$ 116,500
									04/01/2020				
0.989	000160 / 027 / 002 / 000 / 000	01	2.12	R1	7			\$ 118,400	\$ 117,100	V	Q	MOORE ELEANOR D	\$ 117,100
									04/01/2020				
0.965	000072 / 047 / 000 / 000 / 000	01	0.60	R1A	5	RC1	C	\$ 339,066	\$ 327,300	I	Q	ANZALONE EUGENE M & LI	\$ 327,300
							1,617		04/03/2020				
1.165	000068 / 007 / 000 / 000 / 000	01	3.12	R1	4	RCC	B	\$ 265,000	\$ 308,700	I	Q	KROMER KATHLEEN I	\$ 308,700
							2,032		04/06/2020				
1.131	000216 / 033 / 000 / 000 / 000	01	2.70	R1A	5	RCC	B	\$ 331,000	\$ 374,500	I	Q	DESCHENE DONALD G & MI	\$ 383,600
							1,582		04/10/2020				
1.219	000173 / 015 / 000 / 000 / 000	02	0.79	R1W	9	RMO	D	\$ 810,000	\$ 987,200	I	Q	DOOLEY JOHN J	\$ 987,200
							2,149		04/14/2020				
1.236	000161 / 009 / 000 / 000 / 000	02	1.50	R1W	9	RMO	C	\$ 1,310,000	\$ 1,619,800	I	Q	ARNOLD FAMILY REVOCABL	\$ 1,577,000
							3,179		04/17/2020				
1.185	000245 / 005 / 000 / 000 / 000	01	0.62	R1A	5	RMO	C	\$ 280,000	\$ 331,700	I	Q	PIKE RICHARD G	\$ 332,000
							2,073		04/17/2020				
1.227	000221 / 058 / 000 / 000 / 000	01	0.43	R1A	5			\$ 120,000	\$ 147,200	V	Q	BOULTON RICHARD E & LO	\$ 147,200
									04/22/2020				
2.396	000144 / 029 / 000 / 000 / 000	01	1.42	R1	6	RMO	A	\$ 45,000	\$ 107,800	V	Q	DOMENICHELLO EDWARD C	\$ 107,800
							3,446		04/23/2020				
2.521	000152 / 018 / 004 / 000 / 000	01	1.74	R1	5			\$ 28,000	\$ 70,600	V	Q	MORRILL NORMA G REV LI	\$ 70,600
									04/24/2020				
1.648	000195 / 007 / 001 / 000 / 000	02	4.16	R1W	9	RGA	D	\$ 700,000	\$ 1,153,800	V	Q	KOONS KEVIN A & ELIZAB	\$ 1,081,300
							2,629		04/24/2020				
1.337	000093 / 027 / 000 / 000 / 000	01	0.94	R1A	5	RMO	D	\$ 372,000	\$ 497,400	I	Q	BOUCHARD MICHAEL E & S	\$ 497,400
							2,200		04/27/2020				
1.714	000255 / 009 / 000 / BS0 / 060	01	0.00	R1	5			\$ 35,000	\$ 60,000	I	Q	GILMAN I STUART & PATR	\$ 60,000
									04/27/2020				
1.480	000093 / 005 / 000 / 000 / 000	01	0.72	R1	5	RCC	C	\$ 325,000	\$ 481,000	I	Q	STEINSKY LAND DEVELOPM	\$ 474,100
							2,966		05/11/2020				
1.299	000167 / 001 / 000 / 000 / 000	01	1.58	R1	6	RCN	A	\$ 185,000	\$ 240,400	I	Q	PATEL KAUSHIK	\$ 240,400
							1,325		05/18/2020				
1.115	000073 / 006 / 000 / 000 / 000	01	1.83	R1	8	RRA	A	\$ 450,000	\$ 501,600	I	Q	STEINSKY V & R REALTY	\$ 501,600
							3,045		05/26/2020				
0.718	000194 / 042 / 000 / 000 / 000	01	1.00	R1	5			\$ 154,000	\$ 110,600	I	Q	SCIBILIA JEFFREY P	\$ 104,000
									05/26/2020				
1.449	000018 / 038 / 000 / 000 / 000	03	1.91	CI	G			\$ 67,000	\$ 97,100	V	Q	LINCOLN FAMILY REV TRU	\$ 97,100
									05/27/2020				

Ratio	Parcel ID Sale Note	Zone	Acres	LC	NC	BR	SH Eff. Area	Sale Price	Assessment Sale Date	I	Q	Unqualified Description Grantor	Prior Year Assessment
1.545	000192 / 017 / 000 / 000 / 000	01	1.20	R1	5	RRA	A 1,781	\$ 49,000	\$ 75,700 05/28/2020	V	Q	PITTORE SHIRLEY	\$ 310,100
1.800	000255 / 009 / 000 / BS0 / 105	01	0.00	R1	5			\$ 50,000	\$ 90,000 06/01/2020	I	Q	LAMOUREUX DAVID A & CA	\$ 90,000
1.503	000221 / 016 / 000 / 000 / 000	01	1.70	R1	6	RRA	A 1,595	\$ 220,000	\$ 330,600 06/02/2020	I	Q	MULLIGAN VIRGINIA A &	\$ 330,600
0.838	000052 / 025 / 000 / 000 / 000	03	1.28	CI	H	CAP	D 3,938	\$ 855,000	\$ 716,300 06/05/2020	I	Q	VERCAUTEREN DONALD J T	\$ 682,600
1.105	000160 / 031 / 000 / 000 / 000	01	7.05	R1	5			\$ 85,000	\$ 93,900 06/08/2020	V	Q	MOORE ELEANOR D	\$ 93,900
1.385	000255 / 009 / 000 / BS0 / 014 TRUSTEE CERTIFICATE	01	0.00	R1	5			\$ 78,000	\$ 108,000 06/12/2020	I	Q	KLAUBERT MICHAEL L & K	\$ 108,000
1.156	000051 / 006 / 000 / 000 / 000	01	7.27	R1	5	RCC	C 3,174	\$ 465,000	\$ 537,700 06/15/2020	I	Q	DESMARAIS MICHELE	\$ 514,800
1.269	000128 / 018 / 000 / 000 / 000	01	1.37	R1A	5	RCC	C 2,876	\$ 388,533	\$ 493,000 06/15/2020	I	Q	MICHAUD LAKE TRUST	\$ 494,200
1.331	000283 / 014 / 000 / 003 / 011	01	0.00	R1	5	RVB	D 2,745	\$ 675,066	\$ 898,700 06/16/2020	I	Q	NEUFELD ARTHUR H 2008	\$ 898,700
1.239	000093 / 008 / 000 / 000 / 000	01	0.66	R1	5	RSL	A 2,832	\$ 374,933	\$ 464,600 06/17/2020	I	Q	KILCOYNE MICHAEL R & M	\$ 464,600
1.127	000169 / 001 / 000 / 000 / 000	03	3.79	CI	H	CSC	D 11,306	\$ 1,350,000	\$ 1,522,100 06/18/2020	I	Q	THREEKPH LLC	\$ 1,522,100
1.124	000169 / 003 / 000 / 000 / 000	03	2.81	CI	H	CSC	D 18,124	\$ 1,350,000	\$ 1,517,500 06/18/2020	I	Q	THREEKPH LLC	\$ 1,517,500
1.097	000004 / 002 / 000 / 000 / 000	01	5.10	R1	5	RCE	B 3,005	\$ 295,000	\$ 323,600 06/19/2020	I	Q	ABBOTT FAMILY TRUST	\$ 325,400
0.849	000128 / 055 / 000 / 000 / 000	01	0.52	R1A	5	RCN	D 1,856	\$ 399,000	\$ 338,900 06/25/2020	I	Q	BIBINSKI ROGER E & JAN	\$ 338,900
1.181	000146 / 004 / 000 / 125 / 000	01	0.00	R1	5	RPM	A 612	\$ 88,000	\$ 103,900 06/25/2020	I	Q	BAUGHN LISA K	\$ 103,900
0.983	000223 / 064 / 000 / 000 / 000	02	0.39	R1W	9	RMO	D 3,050	\$ 1,442,000	\$ 1,417,800 06/25/2020	I	Q	BARKER REV TRUST	\$ 1,417,800
1.297	000024 / 004 / 002 / 000 / 000	01	2.13	R1A	8			\$ 111,533	\$ 144,700 06/26/2020	V	Q	2 FIELDSTONE WAY REALT	\$ 132,000
1.239	000207 / 005 / 000 / 001 / 002	01	0.00	R1	5	RPC	A 1,305	\$ 412,000	\$ 510,600 06/26/2020	I	Q	CASSLER TODD J & COLLE	\$ 510,600
0.983	000107 / 065 / 000 / 000 / 000	01	0.98	R1A	5	RRA	A 976	\$ 260,000	\$ 255,600 06/30/2020	I	Q	BERTAGNA PETER J	\$ 255,600
1.136	000173 / 006 / 000 / 000 / 000	02	0.74	R1W	9	RRA	A 2,234	\$ 850,000	\$ 965,400 07/01/2020	I	Q	SHULMAN ADRIAN R	\$ 965,400
1.703	000177 / 027 / 000 / 000 / 000	01	9.30	R1	5	RMO	C 4,343	\$ 65,000	\$ 110,700 07/01/2020	V	Q	TREXLER SCOTT E 2014 T	\$ 124,400

Ratio	Parcel ID Sale Note	Zone	Acres	LC	NC	BR	SH Eff. Area	Sale Price	Assessment Sale Date	I	Q	Unqualified Description Grantor	Prior Year Assessment
0.946	000072 / 055 / 000 / 000 / 000	01	0.25	R1A	5	RC1	B 1,288	\$ 228,000	\$ 215,600 07/02/2020	I	Q	ROBINSON PAUL F & CONS	\$ 215,600
1.147	000072 / 048 / 000 / 000 / 000	01	0.60	R1A	5	RCC	B 1,803	\$ 265,000	\$ 304,000 07/06/2020	I	Q	COWELS PHILIP	\$ 304,000
1.168	000143 / 007 / 000 / 000 / 000	01	0.92	R1	6	RRA	A 1,870	\$ 279,000	\$ 325,900 07/06/2020	I	Q	ROLLINS JAMES C & TESS	\$ 325,900
1.280	000177 / 013 / 000 / 000 / 000	01	5.90	R1A	5	RMO	D 2,583	\$ 329,533	\$ 421,800 07/07/2020	I	Q	BAKER LISA B & MICHAEL	\$ 421,800
1.107	000216 / 039 / 000 / 000 / 000	01	1.22	R1A	5	RMO	D 3,571	\$ 589,933	\$ 653,200 07/16/2020	I	Q	DOW MATTHEW T & REBECC	\$ 640,300
1.977	000094 / 016 / 000 / 000 / 000	01	1.50	R1	5			\$ 39,000	\$ 77,100 07/20/2020	V	Q	ALEXANDER REALTY TRUST	\$ 77,100
1.124	000146 / 004 / 000 / 107 / 000	01	0.00	R1	5	RPM	A 569	\$ 95,533	\$ 107,400 07/20/2020	I	Q	LEVESQUE GUY J & JOANN	\$ 107,400
1.327	000150 / 039 / 000 / 000 / 000	01	1.38	R1A	5	RMO	B 2,245	\$ 335,000	\$ 444,500 07/21/2020	I	Q	FORTIER CHESTER M & JE	\$ 445,800
1.218	000137 / 036 / 000 / 000 / 000	01	7.30	R1	5	RCC	B 3,381	\$ 420,000	\$ 511,600 07/24/2020	I	Q	LEMOINE LEO F & ANNETT	\$ 505,400
1.491	000167 / 026 / 000 / 000 / 000 HOUSE IS UC; CONSTRUCTION BEGAN AFTER 4-1-21	01	1.28	R1	6	RCL	D 4,796	\$ 525,000	\$ 783,000 07/27/2020	I	Q	KIMBALL MARCIA K	\$ 783,000
1.177	000201 / 012 / 000 / 000 / 000	01	1.22	R1	5	RRA	A 1,263	\$ 190,000	\$ 223,600 07/27/2020	I	Q	RAYMOND ROBERT G REV T	\$ 223,600
1.137	000067 / 004 / 000 / 000 / 000	01	1.63	R1	5	RCL	D 3,317	\$ 405,000	\$ 460,500 07/29/2020	I	Q	MILLS MICHAEL D	\$ 460,500
0.999	000119 / 010 / 000 / 000 / 000	01	0.20	R1A	5	RC1	2 1,171	\$ 220,000	\$ 219,700 07/30/2020	I	Q	CAMPBELL GORDON A JOIN	\$ 219,700
1.151	000167 / 029 / 000 / 000 / 000	01	0.71	R1	6	RRA	A 1,819	\$ 275,000	\$ 316,600 07/30/2020	I	Q	JOUBERT GREGORY	\$ 308,900
1.359	000073 / 007 / 000 / 000 / 000	01	4.57	R1	8	RMO	D 3,445	\$ 400,000	\$ 543,500 07/31/2020	I	Q	HANSEN ALBERT III & CE	\$ 489,700
1.969	000079 / 014 / 000 / 000 / 000	01	3.90	R1	5			\$ 54,000	\$ 106,300 08/03/2020	V	Q	GILBERTSON JAMES L & A	\$ 105,000
1.242	000200 / 037 / 000 / 023 / 023	01	0.00	R1	5	RZB	C 2,666	\$ 871,000	\$ 1,081,800 08/03/2020	I	Q	WHITESIDE KATHLEEN B R	\$ 1,081,000
0.959	000099 / 078 / 000 / 000 / 000	01	0.47	R1A	5	RCC	C 2,093	\$ 322,000	\$ 308,900 08/04/2020	I	Q	POLLINO ROBERT J & LAU	\$ 308,900
1.092	000281 / 008 / 000 / 000 / 000	02	0.66	R1W	9	RCL	D 2,287	\$ 1,275,000	\$ 1,392,100 08/04/2020	I	Q	JOHNSON DAVID & GLORIA	\$ 1,392,100
1.026	000066 / 010 / 000 / 000 / 000	01	1.46	R1	5	RRA	A 1,598	\$ 280,000	\$ 287,300 08/05/2020	I	Q	KOHLs ROGER E & BARBAR	\$ 287,300
0.913	000093 / 034 / 000 / 000 / 000	01	0.26	R1A	5	RC1	B 1,149	\$ 235,000	\$ 214,600 08/05/2020	I	Q	GUILLEMETTE FAMILY REV	\$ 214,600

Ratio	Parcel ID Sale Note	Zone	Acres	LC	NC	BR	SH Eff. Area	Sale Price	Assessment Sale Date	I	Q	Unqualified Description Grantor	Prior Year Assessment
1.724	000255 / 009 / 000 / BS0 / 081	01	0.00	R1	5			\$ 29,000	\$ 50,000 08/05/2020	I	Q	PIENKOS WALTER L	\$ 50,000
1.312	000146 / 002 / 000 / 000 / 000	02	0.28	R1W	9	RRA	A 1,049	\$ 625,000	\$ 820,200 08/06/2020	I	Q	MUMFORD JEFFREY D & PA	\$ 820,200
0.971	000176 / 026 / 000 / 000 / 000	01	1.20	R1	5	RCC	B 1,740	\$ 275,000	\$ 266,900 08/06/2020	I	Q	NORTON AMY	\$ 266,900
0.619	000189 / 003 / 000 / 000 / 000	01	5.17	R1A	5			\$ 145,000	\$ 89,800 08/07/2020	V	Q	ONTHANK ROBERT & SYLVI	\$ 89,800
1.860	000099 / 222 / 000 / 000 / 000	02	2.38	R1W	9	RCL	D 1,870	\$ 317,533	\$ 590,500 08/11/2020	I	Q	PELLEGRINI LISA MARY	\$ 543,600
1.211	000283 / 040 / 000 / 000 / 000	01	1.05	R1A	7	RCL	D 2,806	\$ 401,933	\$ 486,900 08/13/2020	I	Q	LOPILATO ROGER & HARRI	\$ 487,100
1.838	000288 / 008 / 000 / L0A / 003	01	0.00	R1	5			\$ 16,000	\$ 29,400 08/14/2020	I	Q	RINGER WARREN H & HELE	\$ 29,400
0.861	000075 / 006 / 000 / 000 / 000	01	0.86	R1	5	MHS	A 692	\$ 130,000	\$ 111,900 08/19/2020	I	Q	MACSAY TIMOTHY D & MEL	\$ 111,900
1.290	000120 / 059 / 000 / 000 / 000	01	0.48	R1A	5	RMO	C 2,671	\$ 330,000	\$ 425,800 08/20/2020	I	Q	DOBSON DOROTHY REVOCAB	\$ 425,800
1.210	000121 / 073 / 000 / 000 / 000	01	0.59	R1A	5	RMO	B 1,293	\$ 267,000	\$ 323,000 08/24/2020	I	Q	SHAYNA'S 2016 TRUST	\$ 308,000
0.979	000120 / 050 / 000 / 000 / 000	01	0.36	R1A	5	RRR	A 1,445	\$ 320,000	\$ 313,300 08/26/2020	I	Q	ROBAR ROBERT A & CHERY	\$ 313,300
1.271	000121 / 179 / 000 / 000 / 000	01	0.93	R1A	5	RC1	2 1,463	\$ 259,000	\$ 329,200 08/27/2020	I	Q	PARENT PAUL L & RITA T	\$ 329,200
0.949	000129 / 123 / 000 / 000 / 000	01	0.30	R1A	5	RC1	C 2,751	\$ 460,000	\$ 436,400 08/28/2020	I	Q	BULKOVSHTEYN ANNA	\$ 436,400
0.900	000149 / 031 / 000 / 000 / 000	02	0.86	R1W	9	RMO	A 3,396	\$ 1,640,000	\$ 1,475,600 08/28/2020	I	Q	SCHAMBER FAMILY TRUST	\$ 1,475,600
1.172	000128 / 084 / 000 / 000 / 000	01	1.00	R1A	5	RCC	C 1,360	\$ 260,000	\$ 304,800 08/31/2020	I	Q	LOEWEN MARK F & WENDY	\$ 304,800
1.175	000176 / 002 / 001 / 000 / 000	01	3.95	R1	5			\$ 75,000	\$ 88,100 08/31/2020	V	Q	WAKEFIELD DAVID C	\$ 88,100
1.137	000221 / 005 / 000 / 000 / 000	01	2.50	R1	5	RCC	C 2,327	\$ 285,000	\$ 324,100 08/31/2020	I	Q	MCCORMACK MICHAEL D	\$ 324,100
1.082	000072 / 023 / 000 / 000 / 000	01	0.52	R1	5	RSL	A 2,328	\$ 340,000	\$ 368,000 09/01/2020	I	Q	DUDDY JAMES J & MICHEL	\$ 368,000
1.125	000161 / 015 / 000 / 000 / 000	01	1.75	R1	5	RCL	D 2,720	\$ 355,000	\$ 399,300 09/01/2020	I	Q	WIDMER JOHN T & BARBAR	\$ 399,300
1.320	000099 / 161 / 000 / 000 / 000	02	0.23	R1W	9	RC1	B 2,616	\$ 525,000	\$ 692,900 09/03/2020	I	Q	TAURO DAVID	\$ 692,900
1.048	000191 / 002 / 000 / 000 / 000	01	2.51	R1	5	RCC	B 3,404	\$ 430,000	\$ 450,600 09/03/2020	I	Q	BALISE BRETT E	\$ 450,600

Ratio	Parcel ID Sale Note	Zone	Acres	LC	NC	BR	SH Eff. Area	Sale Price	Assessment Sale Date	I	Q	Unqualified Description Grantor	Prior Year Assessment
1.061	000092 / 046 / 000 / 000 / 000	01	0.29	R1A	5	RCC	A 1,584	\$ 290,000	\$ 307,800 09/04/2020	I	Q	STONE PATRICK JOSEPH	\$ 307,800
0.934	000092 / 054 / 000 / 000 / 000	01	0.22	R1A	5	RC1	B 1,360	\$ 249,000	\$ 232,500 09/04/2020	I	Q	CASEY PATRICK M & ARLE	\$ 232,500
1.553	000255 / 009 / 000 / BS0 / 091	01	0.00	R1	5			\$ 69,533	\$ 108,000 09/09/2020	I	Q	WILLIAMS KENT & KATHLE	\$ 108,000
1.293	000288 / 007 / 000 / 000 / 000	01	0.89	R1	6			\$ 80,000	\$ 103,400 09/10/2020	V	Q	ROYSRENT LLC	\$ 103,400
1.349	000144 / 029 / 000 / 000 / 000	01	1.42	R1	6	RMO	A 3,446	\$ 79,933	\$ 107,800 09/15/2020	V	Q	MARCEAU REAL ESTATE IN	\$ 107,800
1.800	000255 / 009 / 000 / BS0 / 012	01	0.00	R1	5			\$ 60,000	\$ 108,000 09/15/2020	I	Q	WILHELM FAMILY REVOCAB	\$ 108,000
0.914	000134 / 008 / 000 / 000 / 000	02	3.79	R1W	9	RMO	B 5,292	\$ 895,000	\$ 817,900 09/17/2020	V	Q	MURPHY MARK L REVOCABL	\$ 837,500
1.006	000046 / 002 / 000 / 000 / 000	01	2.00	R1	5	RRA	A 1,319	\$ 245,000	\$ 246,500 09/18/2020	I	Q	NYECKI LOUIS J & BREND	\$ 246,500
0.907	000093 / 085 / 000 / 000 / 000	01	0.24	R1A	5	RC1	B 1,292	\$ 250,000	\$ 226,800 09/18/2020	I	Q	BUTTS JANINE	\$ 226,800
1.236	000144 / 036 / 003 / 000 / 000	01	4.98	R1	5	RMO	C 4,388	\$ 75,000	\$ 92,700 09/18/2020	V	Q	HARDING JOSHUA	\$ 122,600
1.094	000221 / 030 / 000 / 000 / 000	01	0.74	R1	8	RRA	A 980	\$ 199,933	\$ 218,800 09/21/2020	I	Q	LING JOHN T	\$ 218,800
2.450	000288 / 008 / 000 / L0A / 038	01	0.00	R1	5			\$ 12,000	\$ 29,400 09/21/2020	I	Q	DION MICHAEL & BIANCA	\$ 29,400
1.018	000128 / 091 / 000 / 000 / 000	01	0.24	R1A	5	RMO	C 2,013	\$ 385,000	\$ 391,800 09/25/2020	I	Q	ROONEY JOHN F	\$ 391,800
1.249	000026 / 001 / 000 / 000 / 000	01	2.27	R1	5	RCL	D 4,233	\$ 553,000	\$ 690,500 09/28/2020	I	Q	MAZZOLA LAUREN H NOV 2	\$ 692,800
0.807	000119 / 004 / 000 / 000 / 000	02	0.20	R1W	9	RMO	A 1,990	\$ 930,000	\$ 750,200 09/29/2020	I	Q	ARLEN LAWRENCE M REV T	\$ 750,200
1.118	000188 / 011 / 000 / 000 / 000	02	0.31	R1W	9	RCT	A 1,037	\$ 835,000	\$ 933,600 09/30/2020	I	Q	SCOPA MICHAEL A & SHAN	\$ 933,600
1.370	000255 / 009 / 000 / BS0 / 031	01	0.00	R1	5			\$ 115,000	\$ 157,500 09/30/2020	I	Q	LAVERDIERE JAMES G & J	\$ 157,500
1.005	000093 / 059 / 000 / 000 / 000 2021-LOT RESTORED FROM 1 LOT BACK TO 3 LOTS;	01	0.26	R1A	5	RMO	C 2,720	\$ 92,000	\$ 92,500 10/01/2020	V	Q	SCADUTO JASON	\$ 390,900
0.948	000023 / 034 / 000 / 000 / 000	03	1.70	CI	G	CWH	B 1,800	\$ 101,533	\$ 96,300 10/02/2020	V	Q	KS LAND HOLDINGS LLC	\$ 177,300
1.171	000093 / 009 / 000 / 000 / 000	01	1.04	R1	5	RSL	A 2,490	\$ 370,000	\$ 433,300 10/02/2020	I	Q	HULL DANIEL W & LAUREN	\$ 433,400
1.231	000150 / 041 / 000 / 000 / 000	01	1.49	R1A	5	RCC	D 2,544	\$ 380,000	\$ 467,700 10/02/2020	I	Q	HAMMERSLA FAMILY REV T	\$ 469,400

Ratio	Parcel ID Sale Note	Zone	Acres	LC	NC	BR	SH Eff. Area	Sale Price	Assessment Sale Date	I	Q	Unqualified Description Grantor	Prior Year Assessment
1.192	000166 / 034 / 000 / 000 / 000	01	6.40	R1	5			\$ 79,933	\$ 95,300 10/05/2020	V	Q	EVANS DANIEL R JR	\$ 95,300
2.215	000283 / 034 / 000 / 000 / 000	01	1.68	R1A	7			\$ 92,533	\$ 205,000 10/06/2020	V	Q	RUSSO ADRIAN A	\$ 207,700
1.039	000098 / 047 / 000 / 000 / 000	01	0.78	R1A	5	RC1	B 2,141	\$ 390,000	\$ 405,300 10/09/2020	I	Q	MAZZOLA LINDA & LEOMBR	\$ 405,300
1.919	000121 / 096 / 000 / 000 / 000	01	1.30	R2A	5	RRR	A 1,972	\$ 214,000	\$ 410,600 10/09/2020	I	Q	KIVLEHAN JOHN J & NANC	\$ 411,600
5.146	000140 / 002 / 000 / 000 / 000	01	1.43	R1	5	RCN	D 2,541	\$ 70,000	\$ 360,200 10/09/2020	I	Q	BATCHELDER ED	\$ 187,400
1.076	000093 / 093 / 000 / 000 / 000 2021-RESTORED 1 LOT TO 3 LOTS;	01	0.24	R1A	5	RCN	B 2,812	\$ 85,000	\$ 91,500 10/14/2020	V	Q	SCADUTO JASON	\$ 427,600
1.037	000143 / 013 / 000 / 000 / 000 PER MLS SALE PRICE IS 252,500	01	0.92	R1	6	RRA	A 1,493	\$ 262,400	\$ 272,200 10/15/2020	I	Q	BJORKMAN ROLAND P	\$ 272,200
1.190	000238 / 021 / 000 / 000 / 000	02	1.36	R2W	9	RAD	D 7,395	\$ 5,250,000	\$ 6,249,300 10/16/2020	I	Q	BARRETT ALAN S REV TRU	\$ 6,275,500
1.307	000072 / 001 / 000 / 000 / 000	01	2.36	R1	4	RCC	C 2,322	\$ 289,000	\$ 377,800 10/19/2020	I	Q	BOLLINGER CHARLES & JE	\$ 377,800
0.911	000272 / 041 / 000 / 000 / 000	01	0.67	R1A	5	RRA	A 1,548	\$ 350,000	\$ 318,800 10/19/2020	I	Q	BURNETT KENNETH L & JO	\$ 318,800
1.115	000291 / 043 / 000 / 011 / 028	02	0.00	R1W	9	RWA	C 1,863	\$ 759,933	\$ 847,600 10/21/2020	I	Q	ST ONGE WILLIAM & KARE	\$ 847,600
0.905	000092 / 039 / 000 / 000 / 000	01	0.24	R1A	5	RC1	B 1,480	\$ 290,000	\$ 262,400 10/22/2020	I	Q	MONGAN PETER & THERESA	\$ 262,400
0.787	000119 / 010 / 000 / 000 / 000	01	0.20	R1A	5	RC1	2 1,171	\$ 279,000	\$ 219,700 10/22/2020	I	Q	EVANS DANIEL R JR & GI	\$ 219,700
1.117	000098 / 023 / 000 / 000 / 000	01	0.26	R1A	5	RMO	D 1,549	\$ 280,000	\$ 312,800 10/23/2020	I	Q	DEFELICE GEORGE III	\$ 312,800
0.928	000129 / 016 / 000 / 000 / 000	01	0.23	R1A	5	RC1	D 1,439	\$ 302,533	\$ 280,900 10/27/2020	I	Q	ARZIGIAN ROBERT & DANE	\$ 280,900
0.935	000145 / 022 / 000 / 000 / 000	02	0.66	R1W	9	RCC	C 2,304	\$ 1,300,000	\$ 1,216,100 10/27/2020	I	Q	HOLDEN HARTLEY B & KIM	\$ 1,216,100
1.071	000016 / 008 / 002 / 000 / 000	01	2.12	R1	5	RRA	A 2,708	\$ 431,000	\$ 461,700 10/30/2020	I	Q	HEUSTON PROPERTIES LLC	\$ 436,900
1.397	000099 / 090 / 000 / 000 / 000	02	0.34	R1W	9	RCT	A 812	\$ 240,000	\$ 335,200 10/30/2020	I	Q	MILLER CHRISTINA J	\$ 335,200
0.858	000122 / 019 / 000 / 000 / 000	01	0.89	R1A	5	RC1	C 1,806	\$ 405,000	\$ 347,300 11/03/2020	I	Q	CORSETTO DAVID & ANDRE	\$ 347,300
0.689	000139 / 004 / 001 / 000 / 000	01	3.51	R1	5	RGA	A 2,267	\$ 125,000	\$ 86,100 11/03/2020	V	Q	VINZI ROCCO STEVEN	\$ 86,100
1.092	000167 / 046 / 000 / 000 / 000	01	1.22	R1	8	RCL	D 3,058	\$ 389,533	\$ 425,400 11/03/2020	I	Q	CANTWELL FAMILY TRUST	\$ 401,400

Ratio	Parcel ID Sale Note	Zone	Acres	LC	NC	BR	SH Eff. Area	Sale Price	Assessment Sale Date	I	Q	Unqualified Description Grantor	Prior Year Assessment
0.845	000069 / 024 / 001 / 000 / 000	01	3.96	R1	4			\$ 110,000	\$ 93,000 11/05/2020	V	Q	DEBJO PROPERTIES LLC	\$ 95,000
0.744	000099 / 140 / 000 / 000 / 000	01	0.23	R1A	5	RC1	B 1,406	\$ 344,000	\$ 256,100 11/05/2020	I	Q	MARINO GERARD J & PATR	\$ 256,100
1.905	000255 / 009 / 000 / BS0 / 078	01	0.00	R1	5			\$ 21,000	\$ 40,000 11/05/2020	I	Q	CROCKETT JUDITH	\$ 40,000
0.768	000093 / 049 / 000 / 000 / 000	01	0.20	R1A	5	RC1	B 1,195	\$ 297,533	\$ 228,400 11/06/2020	I	Q	BERGLUND KENNETH C & G	\$ 228,400
0.746	000093 / 092 / 000 / 000 / 000	01	0.20	R1A	5			\$ 95,000	\$ 70,900 11/06/2020	V	Q	SCADUTO JASON	\$ 70,900
1.093	000107 / 052 / 000 / 000 / 000	01	0.57	R1A	5	RCC	C 1,743	\$ 273,000	\$ 298,300 11/09/2020	I	Q	LANDRY ROBERT C & THER	\$ 298,300
1.362	000149 / 007 / 000 / 000 / 000	02	0.42	R1W	9	RMO	A 2,170	\$ 875,000	\$ 1,192,000 11/09/2020	I	Q	PASSARO FRED M & LEVER	\$ 1,132,700
0.834	000120 / 052 / 000 / 000 / 000	01	1.28	R1A	5	RC1	C 2,762	\$ 539,933	\$ 450,400 11/10/2020	I	Q	BELLIVEAU KENNETH R &	\$ 451,300
1.107	000283 / 040 / 000 / 000 / 000	01	1.05	R1A	7	RCL	D 2,806	\$ 439,800	\$ 486,900 11/10/2020	I	Q	DIORIO DAVID A	\$ 487,100
1.923	000255 / 009 / 000 / BS0 / 085	01	0.00	R1	5			\$ 26,000	\$ 50,000 11/12/2020	I	Q	COLELLA RALPH J REV TR	\$ 50,000
1.063	000073 / 005 / 000 / 000 / 000 STEVEN D FRANCIS REVOC TRUST 1/2 AND KATHLEEN A FRA	01	2.08	R1	8	RRA	A 3,575	\$ 549,000	\$ 583,400 11/13/2020	I	Q	STEINSKY V & R REALTY	\$ 583,400
1.560	000171 / 007 / 000 / 000 / 000	05	1.58	R4W	9	RCN	C 3,236	\$ 1,935,000	\$ 3,017,900 11/13/2020	I	Q	COLONIAL PINES LLC	\$ 2,507,900
1.221	000181 / 009 / 000 / 000 / 000 MALCOLM MACCOLL REVOC TRUST -50% / DOROTHY M MAC	01	2.30	R1A	5	RMO	C 3,882	\$ 265,000	\$ 323,600 11/13/2020	V	Q	BALD PEAK LAND COMPANY	\$ 667,500
0.908	000169 / 060 / 000 / 006 / 00F UNIT F & SLIP F-8 -DEED READS SLIP D-3 HOWEVER SELLER C	02	0.00	R1A	5	RJC	C 630	\$ 665,000	\$ 603,600 11/18/2020	I	Q	RMH BEDFORD CAPITAL LL	\$ 603,600
1.093	000048 / 003 / 000 / 000 / 000	01	2.24	R1	8	RCL	D 2,932	\$ 490,000	\$ 535,600 11/19/2020	I	Q	NICHOLAS JAMES JR & SU	\$ 535,600
1.120	000128 / 083 / 000 / 000 / 000	01	0.25	R1A	5	RCC	C 2,618	\$ 417,666	\$ 467,800 11/20/2020	I	Q	BIRCH HILL BUILDERS LL	\$ 467,800
0.892	000093 / 083 / 000 / 000 / 000	01	0.34	R1A	5	RC1	B 1,936	\$ 342,000	\$ 304,900 11/23/2020	I	Q	VIOLA STEPHEN & SHARON	\$ 304,900
0.956	000251 / 013 / 000 / 000 / 000	02	0.37	R1W	9	RMO	D 3,109	\$ 1,750,000	\$ 1,672,300 11/24/2020	I	Q	HERRON JOHN THOMAS & S	\$ 1,672,300
1.254	000278 / 033 / 000 / 000 / 000	02	0.84	R1W	9	RAD	C 5,220	\$ 2,635,000	\$ 3,304,400 11/24/2020	I	Q	LATHROP ALAN R 2005 RE	\$ 3,304,400
1.453	000215 / 002 / 000 / 000 / 000	01	4.90	R1	6			\$ 85,000	\$ 123,500 11/25/2020	V	Q	CAHILL JAMES B & SUSAN	\$ 123,500
1.147	000014 / 001 / 000 / 000 / 000 PER MR. SHEA'S EMAIL WE HAVE PERMISSION TO M&L PROP	01	13.39	R1	5	RCC	C 4,039	\$ 455,000	\$ 521,700 11/30/2020	I	Q	HAGERUP WILLIAM E	\$ 521,700

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1.207	000181 / 008 / 000 / 000 / 000	01	2.81	R1A	5	RMO	C 4,428	\$ 270,000	\$ 325,800 12/01/2020	V	Q	BALD PEAK LAND COMPANY	\$ 632,700
1.286	000255 / 009 / 000 / BS0 / 068	01	0.00	R1	5			\$ 70,000	\$ 90,000 12/01/2020	I	Q	OLSWANG JIM & RULE JUL	\$ 90,000
2.695	000161 / 018 / 000 / 000 / 000	02	11.60	R1W	9			\$ 150,000	\$ 404,200 12/03/2020	V	Q	SMITH MARY C REV TRUST	\$ 404,200
1.158	000162 / 092 / 000 / 000 / 000	01	87.00	R1	5			\$ 266,000	\$ 307,900 12/04/2020	V	Q	SMITH MARY C REV TRUST	\$ 307,900
1.616	000096 / 004 / 000 / 000 / 006	01	0.00	R1	5	RVV	A 1,117	\$ 142,000	\$ 229,500 12/09/2020	I	Q	ESTATE OF PARSONS RONA	\$ 229,500
1.020	000130 / 081 / 000 / 000 / 000	02	0.52	R1W	9	RCA	A 1,001	\$ 1,000,000	\$ 1,020,400 12/09/2020	I	Q	FLANAGAN JANET L	\$ 1,020,400
1.036	000067 / 010 / 000 / 000 / 000	01	1.63	R1	8	RCN	D 2,823	\$ 439,000	\$ 455,000 12/11/2020	I	Q	STEINSKY V & R REALTY	\$ 455,000
0.982	000052 / 022 / 000 / 000 / 000	03	1.84	CI	H	COF	A 2,656	\$ 375,000	\$ 368,400 12/15/2020	I	Q	HENLEY HOLDING GROUP L	\$ 364,900
0.858	000044 / 018 / 000 / 000 / 000	01	1.20	R1	5	RCC	B 1,965	\$ 379,000	\$ 325,100 12/17/2020	I	Q	WYATT JOSEPH I & RUHM	\$ 325,100
1.288	000169 / 055 / 000 / 002 / 008	01	0.00	R1	5	RYA	A 317	\$ 228,000	\$ 293,600 12/17/2020	I	Q	TRACHTENBERG ANDREA L	\$ 293,600
1.025	000216 / 045 / 000 / 000 / 000 PER MLS 4834034 - \$2,000 CONCESSION - CLOSING COSTS	01	1.54	R1A	5	RCC	C 2,372	\$ 439,000	\$ 449,800 12/21/2020	I	Q	DAVIS MARK A	\$ 451,300
1.104	000068 / 016 / 000 / 000 / 000	01	2.47	R1	8	RCL	D 3,116	\$ 442,400	\$ 488,400 12/22/2020	I	Q	WRIGHT FAMILY REVOCABL	\$ 488,400
1.420	000088 / 004 / 000 / 000 / 000	01	0.36	R1	4	RCC	A 1,020	\$ 110,000	\$ 156,200 12/22/2020	I	Q	LUTKUS VINCENT J JR	\$ 156,200
1.778	000094 / 018 / 000 / 000 / 000	01	1.82	R1	5			\$ 39,933	\$ 71,000 12/22/2020	V	Q	CORNING VICTORY ESTATE	\$ 71,000
1.018	000143 / 015 / 000 / 000 / 000 \$2,000 CONCESSION - PER MLS# 4825401; JWROS;	01	0.69	R1	6	RRR	A 1,636	\$ 280,000	\$ 285,100 12/22/2020	I	Q	ANDREASON LAWRENCE A	\$ 285,100
0.783	000237 / 016 / 000 / 000 / 000	01	1.61	R1	8	RRA	A 1,406	\$ 395,000	\$ 309,400 12/22/2020	I	Q	SOUSA MICHAEL JR	\$ 309,400
0.990	000288 / 008 / 000 / BS0 / 022	01	0.00	R1	5			\$ 40,000	\$ 39,600 12/22/2020	I	Q	OUELLETTE HENRY & CARO	\$ 39,600
1.357	000103 / 009 / 000 / 000 / 000	03	1.10	CI	H	CST	D 3,417	\$ 230,000	\$ 312,000 12/23/2020	I	Q	WINSOR RICHARD K	\$ 310,900
1.280	000291 / 035 / 000 / 000 / 000	01	0.78	R1A	5	RCC	C 1,448	\$ 250,000	\$ 320,000 12/28/2020	I	Q	OUELLETTE HENRY & CARO	\$ 320,000
2.642	000150 / 046 / 000 / 000 / 000	01	0.75	R1A	5			\$ 45,000	\$ 118,900 12/30/2020	V	Q	BLETZER JOHN C	\$ 118,900
1.810	000026 / 009 / 000 / 000 / 000	01	7.11	R1	5			\$ 70,000	\$ 126,700 01/06/2021	V	Q	SHERIDAN VIEWS LLC	\$ 110,200

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0.455	000245 / 053 / 000 / 000 / 000	01	0.29	R1A	5			\$ 237,533	\$ 108,100 01/07/2021	V	Q	SYLVESTER CHRISTOPHER	\$ 108,100
1.616	000018 / 037 / 000 / 000 / 000	01	1.97	R1	5			\$ 49,000	\$ 79,200 01/08/2021	V	Q	LINCOLN FAMILY REV TRU	\$ 79,200
1.215	000133 / 006 / 000 / 000 / 000	02	0.93	R1W	9	RAD	A 4,638	\$ 600,000	\$ 728,800 01/11/2021	V	Q	WOLFE PROPERTY HOLDING	\$ 1,968,100
0.557	000186 / 027 / 000 / 000 / 000	01	2.25	R1A	5	RMO	A 3,684	\$ 1,925,000	\$ 1,071,900 01/14/2021	I	Q	THORNDIKE BENJAMIN W	\$ 1,093,900
0.853	000072 / 052 / 000 / 000 / 000	01	0.29	R1A	5	RC1	B 1,458	\$ 275,000	\$ 234,600 01/15/2021	I	Q	MOBERG EDWARD C	\$ 233,200
1.669	000144 / 036 / 004 / 000 / 000	01	5.55	R1	5	RMO	D 3,334	\$ 75,000	\$ 125,200 01/15/2021	V	Q	HARDING JOSHUA	\$ 586,600
1.496	000174 / 063 / 000 / 000 / 000	02	1.20	R1W	9	RMO	C 5,273	\$ 1,650,000	\$ 2,469,000 01/19/2021	I	Q	KDD REALTY TRUST	\$ 2,109,100
0.978	000224 / 004 / 000 / 000 / 000	01	0.51	R1A	8	RMO	D 2,737	\$ 740,000	\$ 723,700 01/20/2021	I	Q	CONLON TIMOTHY J REVOC	\$ 723,700
1.750	000255 / 009 / 000 / BS0 / 040	01	0.00	R1	5			\$ 90,000	\$ 157,500 01/20/2021	I	Q	PFEUTI HERMANN & KELLE	\$ 157,500
0.901	000146 / 004 / 000 / 144 / 000	01	0.00	R1	5	RPM	A 620	\$ 115,000	\$ 103,600 01/21/2021	I	Q	GAUSCH WILLIAM L	\$ 103,600
1.111	000005 / 009 / 000 / 000 / 000	01	1.10	R1	5	MHS	A 1,016	\$ 95,000	\$ 105,500 01/26/2021	I	Q	113 EVANS ROAD REV TRU	\$ 105,500
1.063	000120 / 096 / 000 / 000 / 000	02	0.89	R1W	9	RCA	A 806	\$ 725,000	\$ 771,000 02/01/2021	I	Q	TAYLOR DANA CHARLES &	\$ 771,000
1.800	000255 / 009 / 000 / BS0 / 093	01	0.00	R1	5			\$ 60,000	\$ 108,000 02/01/2021	I	Q	HAYDON LEON K & CHERYL	\$ 108,000
1.060	000099 / 045 / 000 / 000 / 000	01	0.38	R1A	5	RRR	A 1,313	\$ 245,000	\$ 259,800 02/04/2021	I	Q	SANNELLA EMANUELE & CO	\$ 259,800
1.222	000075 / 008 / 000 / 000 / 000	01	0.91	R1	5			\$ 60,000	\$ 73,300 02/11/2021	V	Q	VIGNAND LILLIAN/MURRAY	\$ 73,300
1.745	000051 / 022 / 000 / 000 / 000	01	0.29	R1	5	RRA	A 1,230	\$ 130,000	\$ 226,800 02/16/2021	I	Q	GILSON WILLIAM C & WAN	\$ 226,800
1.066	000144 / 036 / 003 / 000 / 000	01	4.98	R1	5	RMO	C 4,388	\$ 87,000	\$ 92,700 02/16/2021	V	Q	MCALLISTER CONRAD REVO	\$ 122,600
1.182	000017 / 007 / 000 / 000 / 000	01	1.80	R1	7	RRR	A 1,968	\$ 315,000	\$ 372,300 02/17/2021	I	Q	CHRISTENSEN KELLY D &	\$ 360,500
0.953	000090 / 001 / 000 / BS0 / 010 16% INTEREST TRANSFERED = FULL OWNERSHIP OF BOAT SL	01	0.00	R1	5			\$ 85,000	\$ 81,000 02/17/2021	I	Q	CAMPBELL DAVID L REV T	\$ 81,000
7.283	000074 / 004 / 000 / 000 / 000 2021-SALE INCLUDED BUILDING WHICH HAS BEEN DEMOLISH	01	1.70	R1	5	RMO	D 5,353	\$ 89,000	\$ 648,200 02/18/2021	I	Q	VIGNAND LILLIAN/MURRAY	\$ 648,200
1.350	000090 / 001 / 000 / BS0 / 015	01	0.00	R1	5			\$ 60,000	\$ 81,000 02/26/2021	I	Q	CLARK ROBERT D & DONNA	\$ 81,000

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1.112	000089 / 018 / 000 / 000 / 000	01	5.89	R1	5	RRA	A 2,960	\$ 410,000	\$ 455,900 03/02/2021	I	Q	KNELL ROBERT E & CATHL	\$ 455,900
0.666	000264 / 028 / 000 / 000 / 000	01	1.10	R1A	5	RMO	B 4,854	\$ 169,000	\$ 112,600 03/03/2021	V	Q	LENTZ DEBRA LEE	\$ 239,000
0.890	000121 / 072 / 000 / 000 / 000	01	0.48	R1A	5	RCN	C 1,979	\$ 405,000	\$ 360,300 03/04/2021	I	Q	WHALEN ROSALIE M & MIC	\$ 360,300
1.725	000288 / 008 / 000 / BS0 / 043	01	0.00	R1	5			\$ 24,000	\$ 41,400 03/04/2021	I	Q	RANDALL GEORGE R	\$ 41,400
1.012	000291 / 043 / 000 / 006 / 014	01	0.00	R1	5	RWC	B 1,631	\$ 305,000	\$ 308,800 03/04/2021	I	Q	CAMBIO CHERI L & DEAN	\$ 308,800
1.270	000050 / 014 / 000 / 000 / 000 MAROUN CHRISTOPHER JOSEPH & DEIRDRE W (HUSBAND & W	04	46.76	R2	G	RRA	A 2,574	\$ 650,000	\$ 825,400 03/05/2021	I	Q	BOUCHER FAMILY 2020 TR	\$ 825,400
0.746	000092 / 013 / 000 / 000 / 000	01	0.23	R1A	5	RC1	B 1,466	\$ 310,000	\$ 231,300 03/08/2021	I	Q	MONAGHAN THOMAS R	\$ 231,300
1.898	000094 / 012 / 000 / 000 / 000	01	1.66	R1	5	RMO	A 2,787	\$ 41,000	\$ 77,800 03/09/2021	V	Q	CORNING VICTORY ESTATE	\$ 92,800
1.044	000065 / 018 / 000 / 000 / 000 KENNETH W DCD 6/5/20, KENDRA DORAIS IS ADMNISTRTRX O	01	1.50	R1	5	RCC	B 2,146	\$ 259,000	\$ 270,500 03/15/2021	I	Q	DORAIS KENDRA L	\$ 270,500
1.376	000018 / 012 / 000 / 000 / 000	01	1.48	R1	7	RCC	B 1,929	\$ 285,000	\$ 392,300 03/16/2021	I	Q	NEMETH ZOLTAN	\$ 301,700
0.993	000291 / 043 / 000 / 006 / 012	01	0.00	R1	5	RWC	D 2,197	\$ 385,000	\$ 382,300 03/16/2021	I	Q	BREWER MICHAEL G & PAT	\$ 382,300
1.073	000161 / 016 / 000 / 000 / 000	01	3.08	R1	5	RMO	B 2,236	\$ 391,400	\$ 419,900 03/22/2021	I	Q	MARCEAU REAL ESTATE IN	\$ 419,900
1.017	000252 / 003 / 000 / 000 / 000	01	1.50	R1A	5	RMO	C 3,547	\$ 800,000	\$ 813,600 03/25/2021	I	Q	MCKEON JOHN P REVOCABL	\$ 820,600
1.200	000255 / 009 / 000 / BS0 / 013 BOATSLIP# 13	01	0.00	R1	5			\$ 90,000	\$ 108,000 03/26/2021	I	Q	MCKEON JOHN P REVOCABL	\$ 108,000
1.130	000166 / 005 / 000 / 000 / 000	01	1.30	R1	5	RRA	A 1,224	\$ 185,000	\$ 209,100 03/31/2021	I	Q	NAGLE JAMES G JR	\$ 209,100
1.622	000152 / 018 / 000 / 000 / 000	01	2.76	R1	5			\$ 51,000	\$ 82,700 04/01/2021	V	Q	MORRILL CHRISTOPHER	\$ 75,200
1.417	000221 / 049 / 000 / 000 / 000	02	1.30	R1W	9	RMO	D 5,906	\$ 3,498,000	\$ 4,956,700 04/01/2021	I	Q	VAILLANT MARC A & SUAD	\$ 4,972,200
1.046	000017 / 010 / 000 / 000 / 000	01	2.65	R1	7	RRA	A 2,856	\$ 425,000	\$ 444,700 04/05/2021	I	Q	GRAY CODY R & JESSICA	\$ 444,700
1.006	000026 / 004 / 000 / 000 / 000	01	2.01	R1	5	RRA	A 4,143	\$ 630,000	\$ 634,000 04/09/2021	I	Q	HEALD DOUGLAS W SR TRU	\$ 635,900
1.358	000255 / 009 / 000 / BS0 / 035	01	0.00	R1	5			\$ 116,000	\$ 157,500 04/12/2021	I	Q	SMART LEONARD M REVOCA	\$ 157,500
0.970	000272 / 001 / 000 / 000 / 000 FOSKITT BRITTANY ADMINISTRATOR OF ESTATE FOR KEVIN	01	1.65	R1A	7	RCC	B 1,547	\$ 425,000	\$ 412,200 04/16/2021	I	Q	FOSKITT BRITTANY	\$ 414,900

Ratio	Parcel ID Sale Note	Zone	Acres	LC	NC	BR	SH Eff. Area	Sale Price	Assessment Sale Date	I	Q	Unqualified Description Grantor	Prior Year Assessment
0.756	000288 / 008 / 000 / L0E / 002 BOAT LOCKER # 2	01	0.00	R1	5			\$ 50,000	\$ 37,800 04/16/2021	I	Q	BECKETT KEVIN T	\$ 37,800
1.077	000070 / 003 / 000 / 000 / 000	01	59.83	R1	5	RMO	D 2,799	\$ 1,100,000	\$ 1,184,900 04/23/2021	I	Q	SALCHLI PETER A & BETT	\$ 1,184,900
0.942	000287 / 001 / 000 / 000 / 000	01	0.75	R1	6	RCT	A 1,014	\$ 190,000	\$ 179,000 04/23/2021	I	Q	MOONEY MICHAEL S & JIL	\$ 186,900
0.724	000216 / 001 / 000 / 000 / 000	01	1.13	R1A	5	RRR	A 1,760	\$ 398,133	\$ 288,300 04/27/2021	I	Q	FIFIELD MELANIE L	\$ 288,500
0.890	000092 / 044 / 000 / 000 / 000	01	0.29	R1A	5	RRA	A 1,623	\$ 105,000	\$ 93,500 04/28/2021	V	Q	GALLAGHER EDWARD THOMA	\$ 319,900
1.362	000024 / 004 / 001 / 000 / 000	01	1.63	R1A	8			\$ 125,000	\$ 170,300 04/30/2021	V	Q	1 FIELDSTONE WAY REALT	\$ 157,000
0.846	000169 / 061 / 000 / 000 / 000	02	0.63	R1W	9	RMO	A 2,469	\$ 1,325,000	\$ 1,121,100 04/30/2021	I	Q	RMH BEDFORD CAPITAL	\$ 1,121,100
0.829	000174 / 003 / 000 / 000 / 000	02	0.63	R1W	9	RRA	A 1,524	\$ 905,000	\$ 750,600 04/30/2021	I	Q	JAQUES DENNIS L & ELIS	\$ 739,100
1.176	000051 / 024 / 000 / 000 / 000	01	2.26	R1	5	RCC	C 5,240	\$ 676,000	\$ 794,700 05/03/2021	I	Q	BODOIN ROBERT P & JOAN	\$ 794,700
1.994	000099 / 049 / 000 / 000 / 000	01	0.18	R1A	5			\$ 35,000	\$ 69,800 05/03/2021	V	Q	FOSS LAURENCE D & DEBR	\$ 69,800
1.452	000174 / 063 / 000 / 000 / 000	02	1.20	R1W	9	RMO	C 5,273	\$ 1,700,000	\$ 2,469,000 05/03/2021	I	Q	BACHOVCHIN WILLIAM W	\$ 2,109,100
0.483	000191 / 005 / 000 / 000 / 000	01	2.50	R1A	5			\$ 169,000	\$ 81,600 05/03/2021	V	Q	DOYON CYNTHIA S	\$ 81,600
1.228	000016 / 005 / 000 / 000 / 000	01	2.22	R1	5	RCL	D 1,931	\$ 218,333	\$ 268,100 05/05/2021	I	Q	HUMESTEAD JOYCE TRUST	\$ 268,100
0.875	000129 / 060 / 000 / 000 / 000	01	0.70	R1A	5	RC1	B 1,453	\$ 395,000	\$ 345,500 05/05/2021	I	Q	SCHIEMER JAMES S & NAN	\$ 345,500
1.454	000142 / 080 / 002 / 000 / 000	02	2.17	R1W	9	RMO	C 5,846	\$ 450,000	\$ 654,200 05/13/2021	V	Q	MACHELL CAROLYN J 2003	\$ 592,100
0.869	000271 / 016 / 000 / 000 / 000	02	0.80	R1W	9	RMO	C 2,662	\$ 1,800,000	\$ 1,564,500 05/19/2021	I	Q	HECKMAN FAMILY REV TRU	\$ 1,564,500
0.681	000237 / 003 / 000 / 000 / 000	01	2.30	R1	8			\$ 155,000	\$ 105,600 05/20/2021	V	Q	WAMBOLT MARK & SUSAN	\$ 105,600
0.845	000044 / 034 / 000 / 000 / 000	01	4.23	R1	5	RCC	C 2,082	\$ 390,000	\$ 329,400 05/23/2021	I	Q	SOUSA MICHAEL JR	\$ 329,400
1.002	000098 / 063 / 000 / 000 / 000	01	1.60	R1A	5	RC1	C 1,603	\$ 365,000	\$ 365,900 05/24/2021	I	Q	CARBARY RONALD E & BON	\$ 367,900
0.725	000279 / 006 / 000 / 000 / 000	01	1.05	R1A	5	RAD	D 2,748	\$ 950,000	\$ 688,900 05/26/2021	I	Q	KRUSZ RICHARD & JAN L	\$ 689,200
1.080	000068 / 015 / 000 / 000 / 000	01	1.84	R1	8	RMO	D 3,089	\$ 462,000	\$ 499,100 05/27/2021	I	Q	CHAPMAN OSCAR B III &	\$ 499,100

Ratio	Parcel ID Sale Note	Zone	Acres	LC	NC	BR	SH Eff. Area	Sale Price	Assessment Sale Date	I	Q	Unqualified Description Grantor	Prior Year Assessment
0.848	000075 / 004 / 000 / 000 / 000	01	37.00	R1	5			\$ 240,000	\$ 203,400 05/28/2021	V	Q	VIGNAND LILLIAN/MURRAY	\$ 197,300
0.839	000142 / 078 / 000 / 000 / 000	03	0.47	R1	H	RCC	C 1,880	\$ 319,000	\$ 267,500 06/07/2021	I	Q	233 WHITTIER LLC	\$ 267,500
0.997	000130 / 064 / 000 / 000 / 000	02	0.71	R1W	9	RCA	A 946	\$ 1,100,000	\$ 1,096,700 06/10/2021	I	Q	NINTH STATE HOLDINGS L	\$ 1,096,700
0.643	000051 / 028 / 000 / 000 / 000	01	1.12	R1	5	RCC	B 1,670	\$ 400,000	\$ 257,100 06/11/2021	I	Q	QUINLAN KEVIN	\$ 257,100
1.359	000052 / 018 / 000 / 000 / 000	03	6.04	CI	H			\$ 160,000	\$ 217,400 06/11/2021	V	Q	KRAFT TEVIS	\$ 175,000
0.689	000148 / 012 / 000 / 000 / 000	01	0.47	R1	7	RRA	A 1,557	\$ 402,000	\$ 277,000 06/14/2021	I	Q	CHESLEY ELAINE J	\$ 277,000
1.001	000176 / 025 / 000 / 000 / 000 THE HOME IS UC FOR 2021;	01	0.92	R1	5	RMO	C 2,078	\$ 389,933	\$ 390,200 06/14/2021	I	Q	MARCEAU REAL ESTATE IN	\$ 390,200
1.577	000121 / 129 / 000 / 000 / 000	01	1.36	R1A	5	RRR	A 1,499	\$ 280,000	\$ 441,600 06/15/2021	I	Q	HOURIHAN KATHLEEN M	\$ 337,900
0.968	000188 / 024 / 000 / 000 / 000	02	0.38	R1W	9	RAD	C 5,335	\$ 3,650,000	\$ 3,531,600 06/16/2021	I	Q	YORK MELISSA D REVOCAB	\$ 3,531,600
0.947	000176 / 002 / 001 / 000 / 000	01	3.95	R1	5			\$ 93,000	\$ 88,100 06/23/2021	V	Q	STONE BLUFF PROPERTY H	\$ 88,100
0.910	000263 / 002 / 000 / 000 / 000	02	0.49	R1W	9	RRA	A 1,113	\$ 1,200,000	\$ 1,092,300 06/25/2021	I	Q	STEWART KRISTIN&CULLIT	\$ 1,092,200
1.321	000152 / 003 / 000 / 000 / 000	01	1.43	R1	5			\$ 75,000	\$ 99,100 06/29/2021	V	Q	PROSOURCE HOLDINGS LLC	\$ 99,700
0.842	000221 / 022 / 000 / 000 / 000	01	1.50	R1	8	RCL	D 4,858	\$ 825,000	\$ 694,400 06/29/2021	I	Q	MASON CHRISTOPHER J	\$ 694,400
0.863	000018 / 004 / 000 / 000 / 000	01	1.68	R1	7	RRR	A 1,664	\$ 402,000	\$ 347,000 06/30/2021	I	Q	COOK FRANCIS A & KATHY	\$ 339,100
1.052	000050 / 015 / 000 / 000 / 000 DECEASED 08/11/2020 BOOK 3602 PAGE 944	01	1.00	R1	4	RCC	C 2,061	\$ 285,000	\$ 299,800 07/06/2021	I	Q	GREEN WALTER M & LINDA	\$ 299,800
0.683	000142 / 026 / 000 / 000 / 000	01	0.28	R1	5	RCC	A 943	\$ 225,000	\$ 153,700 07/06/2021	I	Q	DUFRESNE DELLA M	\$ 153,700
0.954	000249 / 016 / 000 / 000 / 000	02	1.20	R1W	9	RRA	A 1,567	\$ 1,500,000	\$ 1,430,500 07/06/2021	I	Q	MALTEMPO ROBERT S REVO	\$ 1,387,400
0.718	000099 / 220 / 000 / 000 / 000 KENNETH & SUSAN MCCONNELL, JOINT TENANTS WITH RIG	01	0.20	R1A	5	RC1	A 834	\$ 260,533	\$ 187,000 07/09/2021	I	Q	COTNOIR DOUGLAS W & DO	\$ 187,000
0.811	000174 / 028 / 000 / 000 / 000 BRADLEY C. HAMLIN TRUSTEE	02	0.41	R1W	9	RRA	A 1,596	\$ 1,500,000	\$ 1,216,100 07/09/2021	I	Q	SCIBILIA JEFFREY P	\$ 1,216,100
0.755	000255 / 009 / 000 / BS0 / 046 BOAT SLIP #46;	01	0.00	R1	5			\$ 69,533	\$ 52,500 07/12/2021	I	Q	HAYDON LEON K & CHERYL	\$ 52,500
1.972	000129 / 027 / 000 / 000 / 000	01	0.30	R1A	5			\$ 25,000	\$ 49,300 07/13/2021	V	Q	R & W REALTY CORP	\$ 49,300

Ratio	Parcel ID Sale Note	Zone	Acres	LC	NC	BR	SH Eff. Area	Sale Price	Assessment Sale Date	I	Q	Unqualified Description Grantor	Prior Year Assessment
0.739	000236 / 007 / 000 / 000 / 000	02	1.30	R1W	9	RCT	D 2,134	\$ 2,250,000	\$ 1,662,100 07/13/2021	I	Q	NEWELL NOMINEE TRUST	\$ 1,672,400
0.826	000255 / 009 / 000 / BS0 / 113 BOATSLIP#113; 50% ROBERT J. LOOTENS 2016 REV TR, R. LOO	01	0.00	R1	5			\$ 109,000	\$ 90,000 07/16/2021	I	Q	PRUCHANSKY LAKESIDE TR	\$ 90,000
2.189	000121 / 109 / 000 / 000 / 000 LILIANA CICIOTTI DECEASED 03/20/2010;	01	0.22	R1A	5	RRA	A 1,674	\$ 54,000	\$ 118,200 07/20/2021	V	Q	CICIOTTI ANGELO	\$ 70,900
1.800	000099 / 037 / 000 / 000 / 000	01	0.22	R1A	5			\$ 40,000	\$ 72,000 07/29/2021	V	Q	BIAGIONI KENNETH J JR	\$ 72,000
1.733	000177 / 026 / 000 / 000 / 000	01	9.20	R1	5			\$ 40,000	\$ 69,300 07/29/2021	V	Q	MACINNIS SHAKER JERRY	\$ 69,300
0.884	000075 / 007 / 000 / 000 / 000	01	0.86	R1	5	RMO	C 2,620	\$ 510,000	\$ 451,000 07/30/2021	I	Q	JA TOTAL PROPERTIES LL	\$ 451,000
0.871	000072 / 045 / 000 / 000 / 000 DEED STATES: PROPERTY ADDRESS, 48 MOUNTAIN VIEW DR;	01	0.49	R1A	5	RRA	A 2,120	\$ 469,000	\$ 408,700 08/02/2021	I	Q	TRANFAGLIA JAMES JR	\$ 408,700
0.659	000263 / 029 / 000 / 000 / 000	01	0.65	R1A	5	RMO	C 2,381	\$ 689,000	\$ 454,100 08/02/2021	I	Q	ALLGAYER CLAUS & KAYLA	\$ 454,100
0.685	000005 / 011 / 000 / 000 / 000 CIASULLI JUNE M. TRUSTEE	01	7.52	R1	5	RCC	C 3,823	\$ 817,533	\$ 560,300 08/03/2021	I	Q	WAILGUM THOMAS G & KAR	\$ 563,300
0.736	000092 / 035 / 000 / 000 / 000	01	0.20	R1A	5	RC1	C 1,331	\$ 325,000	\$ 239,200 08/06/2021	I	Q	BORGONZI EUGENE J & AL	\$ 239,200
0.843	000246 / 019 / 000 / 000 / 000	01	1.93	R1	7	RMO	C 2,651	\$ 820,000	\$ 691,500 08/09/2021	I	Q	MENKEN GREGORY & LANIG	\$ 696,100
0.891	000096 / 004 / 000 / 000 / 005	01	0.00	R1	5	RVV	A 1,117	\$ 255,000	\$ 227,100 08/11/2021	I	Q	CLERMONT SARAH	\$ 227,100
0.889	000201 / 011 / 000 / 000 / 000	01	4.42	R1	5	RCL	D 2,764	\$ 540,000	\$ 479,800 08/12/2021	I	Q	SWEET GARY L & KATHERI	\$ 479,800
0.616	000174 / 061 / 000 / 000 / 000	02	0.36	R1W	9	RRA	A 1,714	\$ 1,106,000	\$ 681,800 08/13/2021	I	Q	MANFREDONIA GIULIO & F	\$ 681,800
0.990	000099 / 086 / 000 / 000 / 000	02	0.56	R1W	9	RMO	D 4,768	\$ 925,000	\$ 915,600 08/16/2021	I	Q	ACLD REALTY TRUST	\$ 915,600
0.545	000146 / 004 / 000 / 072 / 000	01	0.00	R1	5	RPM	A 587	\$ 199,933	\$ 109,000 08/16/2021	I	Q	POTVIN THOMAS P & BARB	\$ 109,000
0.812	000098 / 093 / 000 / 000 / 000	01	0.23	R1A	5			\$ 89,000	\$ 72,300 08/17/2021	V	Q	MICKIEWICZ JOHN	\$ 72,300
0.432	000191 / 005 / 000 / 000 / 000	01	2.50	R1A	5			\$ 189,000	\$ 81,600 08/17/2021	V	Q	O'BRIEN SCOT W SR	\$ 81,600
0.938	000087 / 002 / 000 / 000 / 000	01	5.96	R1	5	RMO	D 3,652	\$ 640,000	\$ 600,300 08/20/2021	I	Q	MAHONEY PAUL M & KRIST	\$ 600,300
0.956	000152 / 004 / 000 / 000 / 000 DEED = 0 SALE PRICE, MLS# 4869770 = \$385,000; CCRD COLLEC	01	1.30	R1	5	RCC	B 2,312	\$ 385,000	\$ 367,900 08/20/2021	I	Q	RUDOLPH FAMILY REVOCAB	\$ 367,900
1.140	000050 / 011 / 000 / 000 / 000 BRENT E KNOX DCD 03/30/2021;	01	1.10	R1	4	RCN	C 2,269	\$ 275,000	\$ 313,600 08/23/2021	I	Q	BARREL HOUSE TR/KNOX S	\$ 313,600

Ratio	Parcel ID Sale Note	Zone	Acres	LC	NC	BR	SH Eff. Area	Sale Price	Assessment Sale Date	I	Q	Unqualified Description Grantor	Prior Year Assessment
0.791	000099 / 071 / 000 / 000 / 000	01	0.20	R1A	5	RCN	D 1,677	\$ 340,000	\$ 268,800 08/23/2021	I	Q	LEONA FREDERICK V	\$ 268,800
0.791	000192 / 003 / 000 / 000 / 000	01	2.87	R1	5	RCC	B 2,022	\$ 375,000	\$ 296,600 08/23/2021	I	Q	DAVIS JESSE A	\$ 296,600
0.786	000263 / 004 / 000 / 000 / 000	02	1.00	R2W	9	RMO	D 6,896	\$ 3,200,000	\$ 2,514,200 08/23/2021	I	Q	THOMPSON MARK A REV TR	\$ 2,514,200
0.676	000174 / 064 / 000 / 000 / 000 CORRECTIVE DEED FOR TRANSFER TAX AMOUNT, ADDING A	02	0.26	R1W	9	RMO	B 2,802	\$ 1,850,000	\$ 1,249,900 08/24/2021	I	Q	SIXTEEN CLEARWATER POI	\$ 1,249,900
0.654	000245 / 085 / 000 / 000 / 000	01	0.31	R1A	5	RCC	B 1,461	\$ 610,000	\$ 398,900 08/25/2021	I	Q	KENNEDY DAVID L & LILL	\$ 398,900
0.794	000245 / 067 / 000 / 000 / 000	01	0.29	R1A	5	RC1	A 1,067	\$ 425,000	\$ 337,500 08/26/2021	I	Q	MARTIN DONALD J	\$ 337,500
1.038	000146 / 004 / 000 / BS0 / 032	01	0.00	R1	5			\$ 65,000	\$ 67,500 08/27/2021	I	Q	CORRIVEAU KEVIN D SR &	\$ 67,500
0.726	000099 / 063 / 000 / 000 / 000	01	0.40	R1A	5	RC1	B 1,367	\$ 380,000	\$ 276,000 08/30/2021	I	Q	DUMAS VINCENT & DONNA	\$ 260,000
1.192	000131 / 033 / 000 / 000 / 000	01	1.10	R1	5	RRA	A 1,532	\$ 260,000	\$ 309,800 08/30/2021	I	Q	DONOVAN MARK E & MARIA	\$ 302,800
1.060	000162 / 009 / 000 / 000 / 000	01	1.01	R1A	5	MHS	A 963	\$ 150,000	\$ 159,000 08/30/2021	I	Q	GERALDINE V. TOWER	\$ 159,100
0.517	000245 / 061 / 000 / 000 / 000	01	0.85	R1	5			\$ 140,000	\$ 72,400 08/31/2021	V	Q	ESTANO CHARLES K & N G	\$ 72,400
1.013	000137 / 027 / 000 / 000 / 000	01	1.42	R1A	5	RMO	D 2,976	\$ 399,000	\$ 404,000 09/01/2021	I	Q	TEWKSBURY LUKUS E	\$ 404,500
0.961	000271 / 002 / 000 / 000 / 000	01	1.70	R1A	5			\$ 120,000	\$ 115,300 09/01/2021	V	Q	CARRIGG DENNIS AUGUSTI	\$ 91,900
0.793	000148 / 007 / 000 / 000 / 000	01	0.51	R1	7	RCL	D 2,327	\$ 465,000	\$ 368,900 09/02/2021	I	Q	HANNA NATHANIEL J & NA	\$ 368,900
1.655	000152 / 018 / 007 / 000 / 000	01	3.31	R1	5			\$ 65,000	\$ 107,600 09/02/2021	V	Q	AMBROSE BROS INC	\$ 110,700
1.384	000153 / 008 / 000 / 000 / 000 PAUL A YOUNG REV. TRUST OF 2108 & ROBIN L YOUNG REV.	01	17.59	R1	6	RMO	B 5,695	\$ 1,300,000	\$ 1,799,100 09/03/2021	I	Q	THORSEN CAROLYN K TRUS	\$ 1,683,800
1.244	000161 / 018 / 000 / 000 / 000	02	11.60	R1W	9			\$ 325,000	\$ 404,200 09/07/2021	V	Q	RIEHS MARTIN & CONNELL	\$ 404,200
0.633	000109 / 016 / 000 / 000 / 000	01	6.30	R1	5	RCC	C 1,913	\$ 500,000	\$ 316,600 09/08/2021	I	Q	GREENE TREVOR T & HOLL	\$ 316,600
1.066	000244 / 001 / 000 / 000 / 000	02	0.59	R1W	9	RAD	D 6,640	\$ 3,500,000	\$ 3,732,500 09/08/2021	I	Q	EAST COAST VENTURE LLC	\$ 3,732,500
0.939	000255 / 009 / 000 / BS0 / 009	01	0.00	R1	5			\$ 115,000	\$ 108,000 09/09/2021	I	Q	ROBERTSON JAMES T	\$ 108,000
1.010	000069 / 005 / 000 / 000 / 000	01	1.30	R1	4	RC1	B 1,641	\$ 220,000	\$ 222,300 09/13/2021	I	Q	PEARSON FAMILY REVOCAB	\$ 224,000

Ratio	Parcel ID Sale Note	Zone	Acres	LC	NC	BR	SH Eff. Area	Sale Price	Assessment Sale Date	I	Q	Unqualified Description Grantor	Prior Year Assessment
0.640	000099 / 029 / 000 / 000 / 000	01	0.19	R1A	5	RC1	D 1,762	\$ 435,000	\$ 278,300 09/13/2021	I	Q	DIBENEDETTO FAMILY REV	\$ 278,300
0.606	000166 / 002 / 000 / 000 / 000	01	1.20	R1	5			\$ 125,000	\$ 75,700 09/15/2021	V	Q	WOODWARD RICHARD & JOA	\$ 75,700
0.828	000108 / 008 / 000 / 000 / 000 ELEANOR C KETCHAM - DECEASED 08-09-2020;	02	1.69	R1W	9	RCC	B 2,243	\$ 835,000	\$ 691,300 09/16/2021	I	Q	KETCHAM ELEANOR C TRUS	\$ 686,100
1.176	000288 / 008 / 000 / L0A / 022 BOAT LOCKER # 22;	01	0.00	R1	5			\$ 25,000	\$ 29,400 09/16/2021	I	Q	ALDRIDGE JAMES T & JOA	\$ 29,400
0.759	000150 / 040 / 000 / 000 / 000	01	0.23	R1A	5	RC1	D 2,483	\$ 520,000	\$ 394,800 09/17/2021	I	Q	WINCHENBACH MARJORIE L	\$ 394,800
0.799	000189 / 002 / 000 / 000 / 000	01	5.03	R1A	5	RMO	A 1,967	\$ 482,000	\$ 385,100 09/17/2021	I	Q	HERNANDEZ KELLY M & AN	\$ 385,100
1.658	000160 / 021 / 000 / 000 / 000	02	0.56	R1W	9	RMO	G 6,976	\$ 1,100,000	\$ 1,824,000 09/20/2021	I	Q	ADAMS JOAN E TRUST 201	\$ 1,049,400
1.089	000288 / 008 / 000 / L0A / 036 BOAT LOCKER #36;	01	0.00	R1	5			\$ 27,000	\$ 29,400 09/20/2021	I	Q	CRAWFORD RAPHAEL	\$ 29,400
1.089	000288 / 008 / 000 / L0A / 051 BOAT LOCKER #51;	01	0.00	R1	5			\$ 27,000	\$ 29,400 09/20/2021	I	Q	CRAWFORD RAPHAEL	\$ 29,400
0.978	000093 / 043 / 000 / 000 / 000	01	0.42	R1A	5			\$ 100,000	\$ 97,800 09/21/2021	V	Q	MCKILLOP ROBERT W & JO	\$ 97,800
0.875	000049 / 002 / 000 / 000 / 000	01	1.90	R1	5	RRR	A 1,597	\$ 350,000	\$ 306,400 09/22/2021	I	Q	BREAULT SCOTT A & JESS	\$ 302,700
0.752	000249 / 018 / 000 / 000 / 000	01	6.83	R1	5	RGA	C 1,492	\$ 300,000	\$ 225,500 09/24/2021	I	Q	RADIN MARION G & HAGAN	\$ 225,500
0.865	000220 / 002 / 000 / 000 / 000	02	0.34	R1W	9	RMO	C 3,492	\$ 2,550,000	\$ 2,206,900 09/27/2021	I	Q	GERMAIN LAKE HOUSE TRU	\$ 2,206,800
1.050	000141 / 029 / 000 / 000 / 000	02	0.79	R1W	9	RCT	A 1,056	\$ 640,000	\$ 672,200 09/28/2021	I	Q	HOGAN MICHAEL W & DEAN	\$ 672,200
1.316	000288 / 008 / 000 / L0B / 003 BOAT LOCKER #3;	01	0.00	R1	5			\$ 25,533	\$ 33,600 09/30/2021	I	Q	JOHNSON LYNDA G	\$ 33,600
0.929	000018 / 007 / 000 / 000 / 000	01	1.63	R1	7	RRR	A 1,689	\$ 350,000	\$ 325,200 10/04/2021	I	Q	KIMBALL, BRUCE E & CYN	\$ 325,200
0.831	000115 / 015 / 000 / 000 / 000	01	1.30	R1	5	RRA	A 1,287	\$ 285,000	\$ 236,700 10/04/2021	I	Q	CUTTING DANIEL C & FRA	\$ 229,400
0.904	000024 / 010 / 000 / 000 / 000	01	1.50	R1	7	RMO	A 3,424	\$ 630,000	\$ 569,300 10/06/2021	I	Q	CARIELLO FRANK J & PAM	\$ 569,300
1.027	000149 / 033 / 000 / 000 / 000 THOMAS R DARLING DECEASED 05-24-2021 PER BK 3625 PG 0	02	0.31	R1W	9	RC1	B 1,468	\$ 985,000	\$ 1,011,600 10/07/2021	I	Q	DARLING THOMAS R & ELA	\$ 1,001,600
1.097	000172 / 011 / 000 / 000 / 000	02	2.07	R1W	9	RMO	D 4,363	\$ 2,660,000	\$ 2,918,100 10/07/2021	I	Q	DUFFIELD PETER L	\$ 2,973,500
0.865	000149 / 015 / 000 / 000 / 000	02	0.40	R1W	9	RMO	D 2,171	\$ 1,081,000	\$ 935,600 10/08/2021	I	Q	COSTELLO BETTY M 2008	\$ 1,023,200

Ratio	Parcel ID Sale Note	Zone	Acres	LC	NC	BR	SH Eff. Area	Sale Price	Assessment Sale Date	I	Q	Unqualified Description Grantor	Prior Year Assessment
0.878	000121 / 010 / 000 / 000 / 000	01	1.80	R1A	5	RC1	B 1,442	\$ 352,533	\$ 309,400 10/18/2021	I	Q	POWERS MELISSA J	\$ 312,100
0.476	000245 / 024 / 000 / BS0 / 025 BOAT SLIP #25 ONLY - 2ND RECORDING OF DEED TO CORREC	02	0.00	R1W	9			\$ 105,066	\$ 50,000 10/18/2021	I	Q	CONNOLLY MATTHEW W & L	\$ 50,000
0.915	000263 / 071 / 000 / 000 / 000	02	1.50	R1W	9	RC1	C 3,098	\$ 3,000,000	\$ 2,745,800 10/18/2021	I	Q	WEDELL FREDERICK G II	\$ 2,758,300
0.949	000072 / 025 / 000 / 000 / 000	01	0.52	R1	5	RSL	A 2,352	\$ 445,000	\$ 422,100 10/19/2021	I	Q	STANLEY WAYNE A & JOAN	\$ 395,500
0.966	000169 / 060 / 000 / 005 / 00E UNIT E & SLIP E-5	02	0.00	R1A	5	RJC	C 630	\$ 625,000	\$ 603,600 10/21/2021	I	Q	RMH BEDFORD CAPITAL LL	\$ 603,600
1.271	000255 / 009 / 000 / BS0 / 015 BOAT SLIP # 15;	01	0.00	R1	5			\$ 85,000	\$ 108,000 10/21/2021	I	Q	O'GARA CARISSA A HULL	\$ 108,000
1.167	000067 / 023 / 000 / 000 / 000	01	1.39	R1	5	RRA	A 2,868	\$ 325,000	\$ 379,400 10/25/2021	I	Q	HOULE MARCIA B	\$ 379,400
0.860	000094 / 019 / 000 / 000 / 000	01	5.50	R1	4			\$ 125,000	\$ 107,500 10/25/2021	V	Q	MORGAN REBECCA A & RIC	\$ 115,600
1.021	000094 / 002 / 000 / 000 / 000	01	23.19	R1	4	RMO	A 2,920	\$ 530,000	\$ 541,000 10/26/2021	I	Q	CROWE MITZI J REVOCABL	\$ 541,000
0.990	000169 / 060 / 000 / 004 / 00D UNIT D	02	0.00	R1A	5	RJC	C 1,308	\$ 899,000	\$ 889,600 10/27/2021	I	Q	RMH BEDFORD CAPITAL LL	\$ 889,600
1.350	000128 / 053 / 000 / 000 / 000	01	0.55	R1A	5			\$ 80,000	\$ 108,000 10/28/2021	V	Q	SNOW DONNA	\$ 108,000
0.803	000159 / 007 / 000 / 000 / 000	01	2.10	R1	5	MHS	A 1,131	\$ 190,000	\$ 152,500 10/28/2021	I	Q	PYLYPCZUK SAMUEL L	\$ 152,500
1.264	000169 / 060 / 000 / 002 / 00B UNIT B - INCLUDES SLIP B-4 AND 2 PERSONAL WATERCRAFT D	02	0.00	R1A	5	RJC	C 1,146	\$ 655,800	\$ 828,700 11/02/2021	I	Q	RMH BEDFORD CAPITAL LL	\$ 828,700
0.962	000114 / 013 / 000 / 000 / 000	02	0.39	R2W	9	RMO	A 1,505	\$ 850,000	\$ 817,800 11/04/2021	I	Q	SCHWELLING JA & IZEN J	\$ 817,800
0.858	000186 / 005 / 000 / 000 / 000	01	0.94	R1A	5	RCC	C 3,604	\$ 905,000	\$ 776,600 11/05/2021	I	Q	SHEA WILLIAM B & MARY	\$ 776,600
1.010	000243 / 001 / 000 / 000 / 000	01	10.55	R1	8			\$ 168,533	\$ 170,200 11/05/2021	V	Q	CLABORN D & MOULTONBO	\$ 170,200
1.095	000181 / 010 / 000 / 000 / 000	01	2.16	R1A	5			\$ 295,000	\$ 322,900 11/08/2021	V	Q	BALD PEAK LAND COMPANY	\$ 339,900
1.101	000176 / 013 / 000 / 000 / 000	01	1.29	R1	5	RRA	A 1,195	\$ 217,000	\$ 239,000 11/12/2021	I	Q	PARSONS THOMAS	\$ 239,000
1.815	000278 / 011 / 000 / 000 / 000	01	1.52	R1A	7	RCC	B 2,406	\$ 112,533	\$ 204,200 11/12/2021	V	Q	HOWARD FRANK L & EILEE	\$ 165,900
1.459	000121 / 103 / 000 / 000 / 000 2022-GRANTEE OWNS 121-004	01	0.52	R1A	5			\$ 73,000	\$ 106,500 11/22/2021	V	Q	COLE ROBERT A	\$ 106,500
1.284	000152 / 018 / 005 / 000 / 000	01	1.73	R1	5			\$ 55,000	\$ 70,600 11/22/2021	V	Q	CASEY TIMOTHY	\$ 70,600

Ratio	Parcel ID Sale Note	Zone	Acres	LC	NC	BR	SH Eff. Area	Sale Price	Assessment Sale Date	I	Q	Unqualified Description Grantor	Prior Year Assessment
0.998	000169 / 060 / 000 / 003 / 00C	02	0.00	R1A	5	RJC	C 1,255	\$ 885,000	\$ 883,000 11/22/2021	I	Q	RMH BEDFORD CAPITAL LL	\$ 883,000
0.946	000255 / 009 / 000 / BS0 / 89A BOATSLIP #89A ONLY;	01	0.00	R1	5			\$ 44,933	\$ 42,500 11/22/2021	I	Q	TYLER GROUP TRUST LLC	\$ 42,500
1.259	000152 / 018 / 010 / 000 / 000	01	1.72	R1	5			\$ 56,000	\$ 70,500 11/23/2021	V	Q	MORRILL JOHN P	\$ 70,500
0.853	000153 / 001 / 000 / 000 / 000	01	2.11	R1	4	RCC	B 2,278	\$ 415,000	\$ 354,000 11/23/2021	I	Q	KINMOND SCOTT D & ANNE	\$ 354,000
0.895	000287 / 001 / 000 / 000 / 000	01	0.75	R1	6	RCT	A 1,014	\$ 199,933	\$ 179,000 11/24/2021	I	Q	STONE BLUFF PROPERTIES	\$ 186,900
0.750	000288 / 008 / 000 / BS0 / 017	01	0.00	R1	5			\$ 80,000	\$ 60,000 11/30/2021	I	Q	CASALE RICHARD M/JUDIT	\$ 60,000
1.250	000129 / 096 / 000 / 000 / 000	02	0.75	R1W	9	RCT	A 1,300	\$ 900,000	\$ 1,125,100 12/03/2021	I	Q	MOREN RICHARD L	\$ 1,125,100
1.122	000232 / 008 / 000 / 000 / 000	02	1.70	R1W	9			\$ 1,020,000	\$ 1,144,800 12/13/2021	V	Q	BENNETT DEIRDRE A	\$ 1,151,000
1.023	000153 / 012 / 000 / 000 / 000	01	3.25	R1	6	RCC	B 1,916	\$ 335,000	\$ 342,600 12/17/2021	I	Q	FRAZIER EDWARD J JR	\$ 342,600
1.158	000158 / 001 / 000 / 000 / 000	01	2.24	R1	5			\$ 62,933	\$ 72,900 12/21/2021	V	Q	MORRILL JOHN P	\$ 72,900
0.415	000167 / 001 / 001 / 000 / 000	01	8.19	R1	6			\$ 330,000	\$ 137,000 12/27/2021	V	Q	BLACKADAR CHRISTINE MA	\$ 137,000
0.822	000221 / 019 / 000 / 000 / 000	01	1.10	R1	5	RCC	C 2,691	\$ 511,000	\$ 419,900 01/05/2022	I	Q	GARDNER BARBARA I	\$ 390,400
0.795	000067 / 014 / 000 / 000 / 000	01	1.77	R1	5	RRA	A 1,034	\$ 315,000	\$ 250,500 01/10/2022	I	Q	DILGER KRISTEN - ESTAT	\$ 250,500
0.769	000288 / 008 / 000 / BS0 / 008 BOATSLIP LOCKER #8;	01	0.00	R1	5			\$ 65,000	\$ 50,000 01/12/2022	I	Q	CRONIN JOHN J III	\$ 50,000
1.112	000093 / 024 / 000 / 000 / 000	01	1.00	R1A	5	RCC	A 3,024	\$ 451,000	\$ 501,600 01/14/2022	I	Q	DUNN DEBRA E	\$ 501,600
0.772	000051 / 019 / 000 / 000 / 000	01	20.00	R1	5	RCE	B 1,425	\$ 500,000	\$ 386,200 01/20/2022	I	Q	WAKEFIELD SANDRA B REV	\$ 353,300
0.958	000169 / 060 / 000 / 001 / 00A	02	0.00	R1A	5	RJC	F 2,060	\$ 1,129,000	\$ 1,081,500 01/20/2022	I	Q	RMH BEDFORD CAPITAL LL	\$ 1,081,500
0.727	000255 / 009 / 000 / BS0 / 077 BOAT SLIP # 77 ONLY;	01	0.00	R1	5			\$ 55,000	\$ 40,000 01/21/2022	I	Q	DONNELLY THOMAS G & SU	\$ 40,000
1.061	000141 / 027 / 000 / 000 / 000	02	0.73	R1W	9	RRA	A 1,235	\$ 689,000	\$ 730,900 01/31/2022	I	Q	GRIGGLESTONE DAVID P &	\$ 730,900
0.838	000112 / 027 / 000 / 000 / 000 JTLY W ROS	02	1.80	R1W	9	RCA	A 947	\$ 880,000	\$ 737,300 02/01/2022	I	Q	MATHESON STEPHEN B & D	\$ 738,300
0.927	000144 / 036 / 003 / 000 / 000	01	4.98	R1	5	RMO	C 4,388	\$ 100,000	\$ 92,700 02/01/2022	V	Q	FITZGERALD KATHLEEN D	\$ 122,600

Ratio	Parcel ID Sale Note	Zone	Acres	LC	NC	BR	SH Eff. Area	Sale Price	Assessment Sale Date	I	Q	Unqualified Description Grantor	Prior Year Assessment
1.109	000164 / 019 / 000 / 000 / 000 DEED BEACH EASEMENT INCLUDED;	01	1.37	R1A	5			\$ 69,000	\$ 76,500 02/07/2022	V	Q	LANOUE FAMILY TRUST	\$ 76,500
2.300	000121 / 181 / 000 / 000 / 000	01	1.20	R1A	5			\$ 55,000	\$ 126,500 02/09/2022	V	Q	TORELLI ELEANOR E	\$ 63,200
1.181	000152 / 018 / 000 / 000 / 000	01	2.76	R1	5			\$ 70,000	\$ 82,700 02/09/2022	V	Q	WEEKS DANIELLE & TUCK	\$ 75,200
0.934	000099 / 067 / 000 / 000 / 000 RESTORED LOT - FROM 099-060	01	0.20	R1A	5			\$ 95,000	\$ 88,700 02/10/2022	V	Q	BEAULIEU GEORGE	\$ 88,700
0.707	000044 / 028 / 000 / 000 / 000	03	2.55	CI	H			\$ 250,000	\$ 176,800 02/15/2022	V	Q	ACLD REALTY TRUST	\$ 176,800
1.078	000072 / 086 / 000 / 000 / 000 JWROS;	01	0.24	R1A	5	RMO	C 1,608	\$ 269,000	\$ 290,000 02/16/2022	I	Q	MERRILL H DOUGLAS III	\$ 290,000
0.790	000103 / 017 / 000 / 000 / 000	01	2.16	R1	6	RCL	D 2,963	\$ 580,000	\$ 458,200 02/17/2022	I	Q	FULLERTON JOHN F & SUZ	\$ 458,200
1.047	000169 / 060 / 000 / 001 / 001 NANCY READ=1/3, DANIEL & LINDSAY DESIMONE JWROS-2/3,	02	0.00	R1A	5	RJC	F 2,901	\$ 1,250,000	\$ 1,309,200 02/22/2022	I	Q	RMH BEDFORD CAPITAL LL	\$ 1,309,200
0.711	000112 / 060 / 000 / 000 / 000	01	0.43	R1	5	RCC	C 2,371	\$ 499,000	\$ 354,600 02/25/2022	I	Q	ROLLINS PATRICK R & CH	\$ 327,100
0.986	000144 / 036 / 001 / 000 / 000	01	4.64	R1	5	RMO	D 4,565	\$ 877,000	\$ 864,500 02/25/2022	I	Q	SKIFFINGTON JOSEPH	\$ 732,800
1.174	000152 / 018 / 011 / 000 / 000 JWROS;	01	2.99	R1	5			\$ 65,000	\$ 76,300 03/01/2022	V	Q	MORRILL JOHN P	\$ 76,300
0.762	000094 / 005 / 000 / 000 / 000 JWROS;	01	2.81	R1	4	RCE	B 2,213	\$ 450,000	\$ 343,000 03/14/2022	I	Q	POWERS FAMILY REV TRUS	\$ 343,000
1.234	000152 / 018 / 008 / 000 / 000	01	2.19	R1	5	RCL	D 2,362	\$ 65,000	\$ 80,200 03/29/2022	V	Q	MORRILL JOHN P	\$ 72,700

Appendix I

All Unqualified Sales

Moultonborough Sales List

Unqualified Sales Between 04/01/2021 and 03/31/2022 Sorted by Sale Date

Parcel ID	Dated	Book	Page	I/V	Q/U	Unqualified Desc.	Grantor	Current Owner*	Sale Price
000121 / 012 / 000 / 000 / 000	04/01/2021	3579	0988	V	U	LESS THAN 100% INT	NAYLOR DONALD R JR &	513 NORTH SHORE DRIVE LLC	\$ 63,000
000107 / 008 / 000 / 000 / 000	04/02/2021	3580	0208	I	U	BUSIN AFFIL GRNTR/E	CARBONFUND.ORG FOUND	CAMP QUINEBARGE LLC	\$ 427,466
000147 / 031 / 000 / 000 / 000	04/02/2021	3580	0031	I	U	FAMILY/RELAT GRNTR/E	MOULTONBOROUGH REALT	O'BRIEN SCOT WAYNE SR	\$ 0
000023 / 020 / 000 / 00A / 003	04/05/2021	3580	0700	I	U	MP-CAN SELL SEPTLY	THOMAS PROPERTIES LL		\$ 36,000
000023 / 020 / 000 / 00A / 004	04/05/2021	3580	0700	I	U	MP-CAN SELL SEPTLY	THOMAS PROPERTIES LL	YOUNG SCOTT S	\$ 36,000
000172 / 014 / 000 / 000 / 000	04/07/2021	3581	0208	I	U	FAMILY/RELAT GRNTR/E	SWEENEY DANIEL R & J	SWEENEY JENNIFER E 2020 FA	\$ 0
000144 / 017 / 000 / 000 / 000	04/12/2021	3581	0924	V	U	UNCLASSFYD EXCLUSION	JOHNSON KIMBERLY K &		\$ 63,000
000152 / 003 / 000 / 000 / 000	04/12/2021	3582	0045	V	U	DEED INLIEU FORECLSR	MORRISON WILLIAM H &		\$ 62,800
000162 / 084 / 000 / 000 / 000	04/13/2021	3582	0281	I	U	FAMILY/RELAT GRNTR/E	PARKINSON JANINE M R	PARKINSON DEEPWOOD LLC	\$ 0
000113 / 004 / 000 / 000 / 000	04/15/2021	3582	0907	I	U	MP-CAN SELL SEPTLY	MILLER REVOCABLE TRU	BUSCHINI JOHN P & KAREN M	\$ 459,133
000113 / 008 / 000 / 000 / 000	04/15/2021	3582	0907	V	U	MP-CAN SELL SEPTLY	MILLER REVOCABLE TRU	BUSCHINI JOHN P & KAREN M	\$ 459,133
000048 / 007 / 000 / 000 / 000	04/16/2021	3583	0235	I	U	BUSIN AFFIL GRNTR/E	DASILVA CARLOS	SKIFFINGTON RANDI	\$ 0
000216 / 019 / 000 / 000 / 000	04/16/2021	3583	0405	I	U	BOUNDARY ADJUSTMT	TOWN OF MOULTONBOROU	GOEDECKE FAMILY TRUST	\$ 0
000216 / 020 / 000 / 000 / 000	04/16/2021	3583	0403	I	U	BOUNDARY ADJUSTMT	TOWN OF MOULTONBOROU	ALBANESE MARY	\$ 0
000093 / 043 / 000 / 000 / 000	04/19/2021	3583	0937	V	U	FAMILY/RELAT GRNTR/E	MCKILLOP ROBERT W		\$ 0
000120 / 092 / 000 / 000 / 000	04/19/2021	3583	0785	I	U	FAMILY/RELAT GRNTR/E	WALDRIP FIRST FAMILY	WALDRIP THE FIRST FAMILY R	\$ 0
000288 / 008 / 000 / BS0 / 016	04/19/2021	3583	0957	I	U	ABUTTER SALE	WEISENBERGER D GREGO	ARSENAULT GARY R & LINDA A	\$ 79,533
000022 / 003 / 000 / 000 / 000	04/20/2021	3583	1069	I	U	UNK PERSONAL PROPRTY	SUTTON FAMILY TRUST	POLANECZKY MICHAEL FAMI	\$ 1,150,000
000140 / 011 / 012 / 000 / 000	04/20/2021	3584	0287	I	U	FAMILY/RELAT GRNTR/E	SOLOMON ALBERT	SOLOMON ALBERT & SUSAN L	\$ 0
000167 / 015 / 000 / 000 / 000	04/21/2021	3584	0666	I	U	FAMILY/RELAT GRNTR/E	GALLAGHER JAMES & EL	GALLAGHER FAMILY REV TRU	\$ 0
000132 / 054 / 000 / 000 / 000	04/22/2021	3584	0957	I	U	FAMILY/RELAT GRNTR/E	SMITS EDWARD JOHN JR	SMITS 2021 FAMILY TRUST	\$ 0
000140 / 011 / 001 / 000 / 000	04/22/2021	3584	0804	I	U	FAMILY/RELAT GRNTR/E	THURSTON MICHAEL S &	THURSTON FAMILY 2021 TRUS	\$ 0
000171 / 009 / 000 / 000 / 000	04/22/2021	3584	1098	I	U	FAMILY/RELAT GRNTR/E	WEBSTER DAVID D	WEBSTER FAMILY LIVING TR	\$ 0
000192 / 022 / 000 / 000 / 000	04/22/2021	3584	0850	I	U	FAMILY/RELAT GRNTR/E	STEVE BUY HEATING AN	BUY STEVEN & CHRISTINA	\$ 0
000200 / 037 / 000 / 016 / 016	04/22/2021	3584	1100	I	U	FAMILY/RELAT GRNTR/E	HODGSON JANE B REVOC	HODGSON CHRISTOPHER C & J	\$ 0
000180 / 046 / 000 / 000 / 000	04/23/2021	3585	278	V	U	FAMILY/RELAT GRNTR/E	RICKER HAROLD S & JU	RICKER ROBERT H & MONIQU	\$ 0
000188 / 034 / 000 / 000 / 000	04/23/2021	3585	0278	I	U	FAMILY/RELAT GRNTR/E	RICKER HAROLD & JUDI	RICKER ROBERT H & MONIQU	\$ 1
000280 / 016 / 000 / 000 / 000	04/23/2021	3585	249	V	U	L/B ASMT - L/O SALE	HOLLAND REAL ESTATE	PIGNATARO CHRISTOPHER W &	\$ 1,900,000
000283 / 014 / 000 / 005 / 021	04/23/2021	3585	325	I	U	FAMILY/RELAT GRNTR/E	BIELAGUS JUSTIN S QU	BIELAGUS JUSTIN S & BARBAR	\$ 0
000287 / 029 / 000 / 000 / 000	04/23/2021	3585	196	V	U	MP-CAN SELL SEPTLY	MOONEY MICHAEL & JIL	STONE BLUFF PROPERTY HOL	\$ 0
000129 / 057 / 000 / 000 / 000	04/26/2021	3585	662	I	U	FAMILY/RELAT GRNTR/E	GENNARO LIVING TRUST	GENNARO DOMINIC & JEAN A	\$ 0
000149 / 014 / 000 / 000 / 000	04/26/2021	3585	0758	I	U	FAMILY/RELAT GRNTR/E	DAMBERG-MAUSER SUSAN	DAMBERG-MAUSER SUSAN & C	\$ 1
000169 / 057 / 000 / 002 / 002	04/26/2021	3585	628	I	U	FAMILY/RELAT GRNTR/E	METZGER MARIE-LOUISE	MIA'S COTTAGE TRUST	\$ 0
000169 / 057 / 000 / 003 / 004	04/26/2021	3585	631	I	U	FAMILY/RELAT GRNTR/E	METZGER MARIE-LOUISE	MIA'S COTTAGE TRUST	\$ 0
000169 / 057 / 000 / 003 / 006	04/26/2021	3585	628	I	U	FAMILY/RELAT GRNTR/E	METZGER MARIE-LOUISE	MIA'S COTTAGE TRUST	\$ 0
000238 / 019 / 000 / 000 / 000	04/26/2021	3585	521	I	U	IMPRVMNT U/C AT ASMT	MATTHEWS FAMILY REVO	105 HAUSER ESTATES LLC	\$ 3,000,000
000278 / 004 / 000 / 000 / 000	04/26/2021	3585	743	I	U	UNK PERSONAL PROPRTY	GARCEAU MICHAEL A RE	VIOLANDI & FREDRICKSON NH	\$ 4,000,000
000093 / 020 / 000 / 000 / 000	04/27/2021	3585	975	I	U	FAMILY/RELAT GRNTR/E	MATTHEWS RICHARD & C	EJSM REVOCABLE TRUST	\$ 0
000099 / 025 / 000 / 000 / 000	04/28/2021	3586	184	I	U	FAMILY/RELAT GRNTR/E	SUTTON JASON P & TYN	FAB FOUR 2021 TRUST	\$ 0
000238 / 015 / 000 / 000 / 000	04/29/2021	3586	336	I	U	FAMILY/RELAT GRNTR/E	GOODHUE MARY-ELIZABE	GILHOOLY JANE	\$ 0
000139 / 002 / 000 / 000 / 000	05/03/2021	3587	352	I	U	FAMILY/RELAT GRNTR/E	MARINI KAY V	REV 2021 TRUST	\$ 0
000093 / 050 / 000 / 000 / 000	05/04/2021	3587	1029	I	U	FAMILY/RELAT GRNTR/E	BAIN JAMES A & ELIZA	BAIN ELIZABETH A	\$ 0
000115 / 019 / 000 / 000 / 000	05/05/2021	3588	042	V	U	FAMILY/RELAT GRNTR/E	HOWARD THOMAS A & CH		\$ 0
000201 / 009 / 000 / 000 / 000	05/05/2021	3588	037	I	U	FAMILY/RELAT GRNTR/E	HOWARD CHRISTINE S	HOWARD 2021 FAMILY TRUST	\$ 0
000215 / 002 / 000 / 000 / 000	05/05/2021	3588	040	V	U	FAMILY/RELAT GRNTR/E	HOWARD THOMAS A & CH	HOWARD 2021 FAMILY TRUST	\$ 0
000072 / 030 / 000 / 000 / 000	05/06/2021	3588	397	I	U	UNK PERSONAL PROPRTY	SURPRENANT JEFFREY W	KEEGAN THOMAS P & ELAINE M	\$ 282,000
000117 / 016 / 000 / 000 / 000	05/06/2021	3588	445	V	U	FAMILY/RELAT GRNTR/E	SABATINO DAN		\$ 0
000117 / 016 / 004 / 000 / 000	05/06/2021	3588	442	V	U	FAMILY/RELAT GRNTR/E	SABATINO DAN		\$ 0
000007 / 001 / 000 / 000 / 000	05/07/2021	3588	703	V	U	FAMILY/RELAT GRNTR/E	RILEY ROBERT	RILEY SANDRA I 2021 TRUST	\$ 0
000188 / 014 / 000 / 000 / 000	05/07/2021	3588	621	I	U	UNK PERSONAL PROPRTY	LACASSE KEVIN MAURIC		\$ 725,000

Parcel ID	Dated	Book	Page	I/V	Q/U	Unqualified Desc.	Grantor	Current Owner*	Sale Price
000282 / 013 / 000 / 000 / 000	05/07/2021	3588	790	V	U	L/O ASMT - L/B SALE	WOLFE PROPERTY HOLDI	LENNOX JEFFREY B & LINDA J	\$ 1,000,000
000122 / 014 / 000 / 000 / 000	05/10/2021	3588	1033	V	U	LESS THAN 100% INT	GALLO RETIREMENT REA		\$ 89,000
000288 / 008 / 000 / L0E / 006	05/10/2021	3588	1047	I	U	RESALE IN EQ PERIOD	GRIFFIN KEVIN	GAGNON DB REV TRUST 2019	\$ 75,000
000135 / 022 / 000 / 000 / 000	05/12/2021	3589	789	I	U	MP-CANT SELL SEPRTL	MOULTONBORO HOSPITAL	4 LOONS PROPERTIES LLC	\$ 480,000
000143 / 021 / 000 / 000 / 000	05/13/2021	3589	873	V	U	MP-CAN SELL SEPRTL	MACHELL CAROLYN J 20	PIERZ MICHAEL W. SR. & ILEN	\$ 450,000
000265 / 018 / 000 / 000 / 000	05/13/2021	3589	950	I	U	FAMILY/RELAT GRNTR/E	HOOLE RICHARD W & SU	HOOLE FAMILY TRUST 2021	\$ 0
000052 / 012 / 000 / 000 / 000	05/14/2021	3590	065	I	U	UNK PERSONAL PROPRTY	TGIBEDES ARTHUR & PA	PUSH INVESTMENTS LLC	\$ 372,533
000071 / 009 / 000 / 000 / 000	05/14/2021	3589	1052	I	U	IMPROVED POST SALE	AUGER JUDITH GAIL		\$ 410,000
000101 / 004 / 000 / 000 / 000	05/14/2021	0	0	V	U	FAMILY/RELAT GRNTR/E	HAJNY PATRICIA D EST		\$ 1
000114 / 020 / 000 / 000 / 000	05/14/2021	3590	306	I	U	FAMILY/RELAT GRNTR/E	ALLYN I REALTY TRUST		\$ 0
000114 / 020 / 000 / 000 / 000	05/14/2021	3590	301	I	U	FAMILY/RELAT GRNTR/E	ALLYN I REALTY TRUST	MOONEY SHERYL, ALLYN BR	\$ 0
000114 / 020 / 000 / 000 / 000	05/14/2021	3590	312	I	U	LESS THAN 100% INT	HARRIS PAMELA J		\$ 172,266
000114 / 021 / 000 / 000 / 000	05/14/2021	3590	312	V	U	LESS THAN 100% INT	HARRIS PAMELA J	MOONEY SHERYL, ALLYN BR	\$ 172,266
000130 / 017 / 000 / 000 / 000	05/14/2021	3590	087	V	U	LESS THAN 100% INT	GRAFFEO RICHARD	ROUNTREE INVESTMENTS NH	\$ 4,500
000192 / 020 / 000 / 000 / 000	05/14/2021	3590	098	I	U	UNK PERSONAL PROPRTY	PEVERI HELEN	KEOHANE KATHLEEN M & ST J	\$ 224,900
000120 / 086 / 000 / 000 / 000	05/18/2021	3591	116	I	U	FAMILY/RELAT GRNTR/E	SHAUGHNESSY-POWERS R		\$ 0
000270 / 003 / 000 / 000 / 000	05/18/2021	3590	1074	I	U	FAMILY/RELAT GRNTR/E	JRS REALTY TRUST	CRIPPS SANDRA A LAKE HOUS	\$ 0
000014 / 002 / 000 / 000 / 000	05/19/2021	3591	645	I	U	MP-CANT SELL SEPRTL	CLINTON STUART K & S	MCBRIEN GREGORY & KATHE	\$ 670,000
000071 / 007 / 000 / 000 / 000	05/19/2021	3591	390	I	U	FAMILY/RELAT GRNTR/E	NICOL MAUREEN A & MA	RED HOUSE TRUST 2021	\$ 0
000093 / 018 / 000 / 000 / 000	05/19/2021	3591	702	I	U	FAMILY/RELAT GRNTR/E	COTTER LAWRENCE R JR	LSLP COTTER REVOCABLE TRU	\$ 1
000112 / 016 / 000 / 000 / 000	05/19/2021	3591	720	I	U	UNK PERSONAL PROPRTY	RANDOLPH DOMINIC AND	WEREMOWICZ GREG & HOLLY	\$ 756,000
000112 / 034 / 000 / 000 / 000	05/19/2021	3591	720	V	U	MP-CAN SELL SEPRTL	WEREMOWICZ GREG & HO	WEREMOWICZ GREG & HOLLY	\$ 756,000
000112 / 048 / 000 / 000 / 000	05/19/2021	3591	463	I	U	INSUF CNT MKT EXPOSUR	FRANCO ROBERT J	AMATO CHRISTOPHER J & LE	\$ 1,135,000
000120 / 086 / 000 / 000 / 000	05/19/2021	3591	206	I	U	FAMILY/RELAT GRNTR/E	SHAUGHNESSY JOHN	SHAUGHNESSY-POWERS REAL	\$ 1
000128 / 082 / 000 / 000 / 000	05/19/2021	3591	697	V	U	FAMILY/RELAT GRNTR/E	LINDSEY W & C REALTY		\$ 0
000128 / 082 / 000 / 000 / 000	05/19/2021	3591	699	V	U	FAMILY/RELAT GRNTR/E	LINDSEY W & C REALTY	LINDSEY LAURIE	\$ 21,000
000138 / 013 / 000 / 000 / 000	05/19/2021	3591	720	V	U	MP-CAN SELL SEPRTL	WEREMOWICZ GREG & HO	WEREMOWICZ GREG & HOLLY	\$ 756,000
000152 / 018 / 003 / 000 / 000	05/19/2021	3591	308	V	U	MP-CAN SELL SEPRTL	MORRILL NORMA G REV	BLACKADAR MARY & ROBERT	\$ 82,000
000089 / 003 / 000 / 000 / 000	05/20/2021	3591	801	I	U	IMPRVMNT U/C AT ASMT	BURTON SUSAN A 2017	O'BRIEN JOHN	\$ 105,000
000177 / 001 / 000 / 000 / 000	05/20/2021	3591	805	I	U	MP-CAN SELL SEPRTL	HORNE MICHAEL A	FINN EDWARD F III	\$ 218,533
000177 / 002 / 000 / 000 / 000	05/20/2021	3591	805	V	U	MP-CAN SELL SEPRTL	HORNE MICHAEL A	FINN EDWARD F III	\$ 218,533
000246 / 012 / 000 / 000 / 000	05/20/2021	3591	947	I	U	FAMILY/RELAT GRNTR/E	ROOKS BYRON W & ALAN	ROOKS FAMILY LLC	\$ 0
000187 / 016 / 000 / 000 / 000	05/21/2021	3591	1050	I	U	FAMILY/RELAT GRNTR/E	SRP FAMILY TRUST	PRUCHANSKY MARY S REVOC	\$ 0
000244 / 007 / 000 / 000 / 000	05/21/2021	3592	137	I	U	IMPRVMNT U/C AT ASMT	FULLER SCOTT C DEVEL	3 HALL LANE TRUST	\$ 2,800,000
000128 / 026 / 000 / 000 / 000	05/26/2021	3593	127	I	U	UNK PERSONAL PROPRTY	MELO SUZANNE & DIRAI	DEBERARDINIS KEVIN S & SHA	\$ 495,000
000217 / 036 / 000 / 000 / 000	05/26/2021	3593	080	I	U	FAMILY/RELAT GRNTR/E	BANNON JOHN F & KRIS	BANNON JOHN F & KRISTEN H F	\$ 0
000120 / 006 / 000 / 000 / 000	05/27/2021	3593	657	V	U	LESS THAN 100% INT	KING KWAN CHOI YAU T	LANDEL TINA & MATTHEW	\$ 55,000
000142 / 066 / 000 / 000 / 000	05/27/2021	3593	571	I	U	FAMILY/RELAT GRNTR/E	STONE JANET W	STONE FAMILY REVOCABLE T	\$ 0
000288 / 013 / 000 / BS0 / 002	05/27/2021	000	000	I	U	UNCLASSFYD EXCLUSION	HOLDEN DAVID B	BEZANSON BRUCE E	\$ 600
000023 / 008 / 000 / 000 / 000	05/28/2021	3593	860	V	U	FAMILY/RELAT GRNTR/E	LENGEL SUSAN M	AMES MICHAEL & JILL	\$ 75,000
000133 / 011 / 000 / 000 / 000	05/28/2021	3593	962	I	U	FAMILY/RELAT GRNTR/E	SALIBA PETER & RACHE	SALIBA FAMILY REVOCABLE T	\$ 0
000179 / 004 / 000 / 000 / 000	06/01/2021	3594	0094	I	U	FAMILY/RELAT GRNTR/E	CLARK JOSEPHINE		\$ 0
000023 / 023 / 000 / 000 / 000	06/02/2021	3594	1114	I	U	FAMILY/RELAT GRNTR/E	FRANK MICHAEL	FRANK MICHAEL & COURTNE	\$ 0
000071 / 009 / 000 / 000 / 000	06/02/2021	3594	144	I	U	FAMILY/RELAT GRNTR/E	RUOCCO BRYAN T & AMY	9 OLD MOUNTAIN ROAD LLC	\$ 0
000072 / 031 / 000 / 000 / 000	06/02/2021	3594	997	I	U	FAMILY/RELAT GRNTR/E	RITCHIE STANLEY E	RITCHIE STANLEY E 2021 TRUS	\$ 0
000142 / 019 / 000 / 000 / 000	06/02/2021	3594	479	I	U	FAMILY/RELAT GRNTR/E	STEPHENS JOHN & MARK	THE BIRCH BOYZ LLC	\$ 0
000213 / 005 / 000 / 000 / 000	06/02/2021	3594	0267	I	U	FAMILY/RELAT GRNTR/E	MOHAN BRANDY S & SEA		\$ 0
000223 / 068 / 000 / 000 / 000	06/02/2021	3594	893	I	U	FAMILY/RELAT GRNTR/E	OWENS MARJORIE R REV	OWENS WILLIAM L EXEMPT F	\$ 0
000263 / 002 / 000 / 000 / 000	06/02/2021	3594	673	I	U	FAMILY/RELAT GRNTR/E	CULLITY FAMILY REALT		\$ 0
000129 / 025 / 000 / 000 / 000	06/03/2021	ET00	203	I	U	FAMILY/RELAT GRNTR/E	VECCHIARELLO MARIA A		\$ 0
000194 / 011 / 000 / 000 / 000	06/03/2021	3595	219	I	U	FAMILY/RELAT GRNTR/E	WEBB KATHERINE R HAL		\$ 0
000194 / 025 / 000 / 000 / 000	06/03/2021	3595	0219	I	U	FAMILY/RELAT GRNTR/E	WEBB LIVING TRUST		\$ 0
000220 / 002 / 000 / 000 / 000	06/04/2021	3595	525	I	U	FAMILY/RELAT GRNTR/E	GERMAIN ALBERT E & M		\$ 0

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000144 / 011 / 000 / 000 / 000	06/07/2021	3595	585	I	U	IMPROVED POST ASMT	PRICE TINA	SAWYER BRUCE & PAULA	\$ 285,000
000213 / 017 / 000 / CG0 / 063	06/07/2021	000	000	I	U	UNCLASSFYD EXCLUSION	KAHUKALAU CATHY	TIERNEY ELIZABETH	\$ 0
000266 / 012 / 000 / 000 / 000	06/07/2021	3595	649	I	U	FAMILY/RELAT GRNTR/E	DAVIDSEN KENDRA J FA	DAVIDSEN JOEL P FAMILY TR	\$ 0
000145 / 037 / 000 / 000 / 000	06/08/2021	3596	040	I	U	FAMILY/RELAT GRNTR/E	DAISY PAUL F	DAISY PAUL F 2021 TRUST	\$ 0
000145 / 057 / 000 / 000 / 000	06/08/2021	3596	040	V	U	FAMILY/RELAT GRNTR/E	DAISY PAUL F	DAISY PAUL F 2021 TRUST	\$ 1
000263 / 087 / 000 / 000 / 000	06/08/2021	3596	271	I	U	FAMILY/RELAT GRNTR/E	QUINLAN JAMES J & ER	QUINLAN FAMILY TRUST	\$ 0
000072 / 069 / 000 / 000 / 000	06/09/2021	3596	402	I	U	FAMILY/RELAT GRNTR/E	BARTON GARY A	BARTON GARY REVOCABLE T	\$ 0
000107 / 060 / 000 / 000 / 000	06/10/2021	3596	832	V	U	MP-CAN SELL SEPTLY	CUMMINGS ALLEN K & R	382 OCEAN AVENUE REALTY T	\$ 37,800
000107 / 075 / 000 / 000 / 000	06/10/2021	3596	832	V	U	MP-CAN SELL SEPTLY	CUMMINGS ALLEN K & R	382 OCEAN AVENUE REALTY T	\$ 37,800
000107 / 076 / 000 / 000 / 000	06/10/2021	3596	832	V	U	MP-CAN SELL SEPTLY	CUMMINGS ALLEN K & R	382 OCEAN AVENUE REALTY T	\$ 37,800
000130 / 052 / 000 / 000 / 000	06/10/2021	3596	758	V	U	L/B ASMT - L/O SALE	NINTH STATE HOLDINGS		\$ 200,000
000223 / 027 / 000 / 000 / 000	06/11/2021	3597	060	I	U	UNK PERSONAL PROPRTY	CARBO JOSEPH & COLEL	POLICHETTI RALPH & TARA	\$ 562,000
000017 / 002 / 000 / 000 / 000	06/15/2021	3597	639	V	U	FAMILY/RELAT GRNTR/E	CHAREST EDWARD J & T		\$ 63,000
000117 / 016 / 004 / 000 / 000	06/15/2021	3597	579	V	U	ABUTTER SALE	SABATINO DORA	WELLS SHARON	\$ 90,000
000133 / 016 / 000 / 000 / 000	06/15/2021	3597	623	I	U	FAMILY/RELAT GRNTR/E	HUGHES JOHN E JR & J	HUGHES CHRISTOPHER M & C	\$ 0
000152 / 012 / 000 / 000 / 000	06/15/2021	3597	907	I	U	UNK PERSONAL PROPRTY	WEEKS MARCY		\$ 932,533
000245 / 063 / 000 / 000 / 000	06/15/2021	3597	645	I	U	FAMILY/RELAT GRNTR/E	DILENDICK DENISE/STE	DILENDICK ALEC W & STEFANI	\$ 0
000255 / 009 / 000 / BS0 / 025	06/15/2021	3597	650	I	U	FAMILY/RELAT GRNTR/E	DILENDICK STEPHEN J	DILENDICK STEFANIE A	\$ 0
000187 / 007 / 000 / 000 / 000	06/16/2021	3598	0186	V	U	FAMILY/RELAT GRNTR/E	SHERRED ANNE C	SHERRED ANNE C GSTT-EX	\$ 0
000206 / 008 / 000 / 000 / 000	06/16/2021	3598	186	I	U	FAMILY/RELAT GRNTR/E	SHERRED ANNE C	SHERRED ANNE C GSTT-EX	\$ 0
000213 / 002 / 001 / 000 / 000	06/16/2021	3598	206	V	U	FAMILY/RELAT GRNTR/E	CORMIER JOSEPH A & J		\$ 0
000018 / 027 / 000 / 000 / 000	06/17/2021	3598	447	I	U	IMPROVED POST SALE	HODGDON FAMILY REVOC	SOUSA MICHAEL JR	\$ 300,000
000200 / 037 / 000 / 001 / 001	06/17/2021	3598	587	I	U	FAMILY/RELAT GRNTR/E	STANLEY SHARON A TRU	STANLEY SHARON A 2021 IRR	\$ 0
000254 / 031 / 000 / 000 / 000	06/17/2021	3598	269	V	U	DIVORCE PRTY GRNTR/E	GONNAM RMARTHA A		\$ 0
000254 / 046 / 000 / 000 / 000	06/17/2021	3598	269	I	U	DIVORCE PRTY GRNTR/E	GONNAM MARTHA A		\$ 0
000130 / 015 / 000 / 000 / 000	06/18/2021	3598	1096	I	U	UNK PERSONAL PROPRTY	SHADRICK BRUCE W & J		\$ 320,200
000132 / 020 / 000 / 000 / 000	06/21/2021	3599	.122	I	U	FAMILY/RELAT GRNTR/E	WARDROP THOMAS E & C	WARDROP THOMAS E & CHER	\$ 1
000170 / 002 / 000 / 005 / 000	06/21/2021			I	U	FAMILY/RELAT GRNTR/E	VALPEY ROBERT W JR /		\$ 1
000130 / 066 / 000 / 000 / 000	06/22/2021	3599	0585	I	U	UNK PERSONAL PROPRTY	LAMBERT BROOKE R & G	JORDAN MAX E & CINDY A	\$ 700,000
000048 / 002 / 000 / 000 / 000	06/23/2021	3599	0790	V	U	BUSIN AFFIL GRNTR/E	SKIFFINGTON HOMES IN	NORTHSIDE PROPERTY INVES	\$ 0
000048 / 004 / 000 / 000 / 000	06/23/2021	3599	0790	V	U	BUSIN AFFIL GRNTR/E	SKIFFINGTON HOMES	NORTHSIDE PROPERTY INVES	\$ 0
000048 / 008 / 000 / 000 / 000	06/23/2021	3599	0790	V	U	BUSIN AFFIL GRNTR/E	SKIFFINGTON HOMES	NORTHSIDE PROPERTY INVES	\$ 0
000049 / 022 / 000 / 000 / 000	06/23/2021	3599	0790	V	U	BUSIN AFFIL GRNTR/E	SKIFFINGTON HOMES	NORTHSIDE PROPERTY INVES	\$ 0
000049 / 024 / 000 / 000 / 000	06/23/2021	3599	0790	V	U	BUSIN AFFIL GRNTR/E	SKIFFINGTON HOMES	NORTHSIDE PROPERTY INVES	\$ 0
000049 / 025 / 000 / 000 / 000	06/23/2021	3599	0790	V	U	GOVMT AGENCY GRNTR/E	SKIFFINGTON HOMES	NORTHSIDE PROPERTY INVES	\$ 0
000069 / 011 / 000 / 000 / 000	06/23/2021	3599	0790	V	U	FAMILY/RELAT GRNTR/E	SKIFFINGTON HOMES	NORTHSIDE PROPERTY INVES	\$ 0
000069 / 012 / 000 / 000 / 000	06/23/2021	3599	0790	V	U	BUSIN AFFIL GRNTR/E	SKIFFINGTON HOMES	NORTHSIDE PROPERTY INVES	\$ 0
000069 / 013 / 000 / 000 / 000	06/23/2021	3599	0790	V	U	BUSIN AFFIL GRNTR/E	SKIFFINGTON HOMES	NORTHSIDE PROPERTY INVES	\$ 0
000069 / 014 / 000 / 000 / 000	06/23/2021	3599	0790	V	U	BUSIN AFFIL GRNTR/E	SKIFFINGTON HOMES	NORTHSIDE PROPERTY INVES	\$ 0
000069 / 018 / 000 / 000 / 000	06/23/2021	3599	0788	V	U	BUSIN AFFIL GRNTR/E	SKIFFINGTON HOMES IN	NORTHSIDE PROPERTY INVES	\$ 0
000070 / 001 / 000 / 000 / 000	06/23/2021	3599	0790	V	U	BUSIN AFFIL GRNTR/E	SKIFFINGTON HOMES	NORTHSIDE PROPERTY INVES	\$ 0
000120 / 069 / 000 / 000 / 000	06/23/2021	3599	0795	V	U	BUSIN AFFIL GRNTR/E	SKIFFINGTON HOMES IN	NORTHSIDE PROPERTY INVES	\$ 0
000176 / 032 / 000 / 000 / 000	06/23/2021	3599	0849	I	U	FAMILY/RELAT GRNTR/E	HESTER NORMA J	THIRTY SHAKER JERRY REVOC	\$ 0
000213 / 017 / 000 / CG0 / 001	06/23/2021	0000	000	I	U	UNCLASSFYD EXCLUSION	GOULD CHILL		\$ 0
000213 / 017 / 000 / CG0 / 011	06/23/2021	0000	000	I	U	UNCLASSFYD EXCLUSION	DOHERTY MARY & ED	BETTINCOURT TROY	\$ 0
000213 / 017 / 000 / CG0 / 013	06/23/2021	0000	000	I	U	UNCLASSFYD EXCLUSION	DICICCO DOMINIC		\$ 0
000213 / 017 / 000 / CG0 / 016	06/23/2021	0000	000	I	U	UNCLASSFYD EXCLUSION	ARENELLA STEVE & PEG	BEEDE WALTER & NORMA	\$ 0
000213 / 017 / 000 / CG0 / 019	06/23/2021	0000	000	I	U	UNCLASSFYD EXCLUSION	FRYE DONNA	FLAGG ELIZABETH & PEIRARA T	\$ 0
000213 / 017 / 000 / CG0 / 024	06/23/2021	0000	000	I	U	UNCLASSFYD EXCLUSION	CHRISTY MILTON & SUS	LONARDO DANTE & PATRICIA	\$ 0
000213 / 017 / 000 / CG0 / 025	06/23/2021	0000	000	I	U	UNCLASSFYD EXCLUSION	ANZALONE MICHAEL	HURST CHELSEA & FITZGERA	\$ 0
000213 / 017 / 000 / CG0 / 026	06/23/2021	0000	000	I	U	UNCLASSFYD EXCLUSION	MURPHY ERNIE & KELLE		\$ 0
000213 / 017 / 000 / CG0 / 029	06/23/2021	0000	000	I	U	UNCLASSFYD EXCLUSION	MILOT KEITH & CHERI	FERNACZ DAVID	\$ 0
000213 / 017 / 000 / CG0 / 039	06/23/2021	0000	000	I	U	UNCLASSFYD EXCLUSION	CASCIO MIKE & COLLEE	HAMMERSLEY JERRY & FRA	\$ 0

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000213 / 017 / 000 / CG0 / 042	06/23/2021	0000	000	I	U	UNCLASSFYD EXCLUSION	NELSON JANNA & ED	POPE CHRIS	\$ 0
000213 / 017 / 000 / CG0 / 093	06/23/2021	0000	000	I	U	UNCLASSFYD EXCLUSION	MARTINEAU CLEM & DIA	FRYE DONNA	\$ 0
000213 / 017 / 000 / CG0 / 095	06/23/2021	0000	000	I	U	UNCLASSFYD EXCLUSION	ATHERTON STEVE & WAN		\$ 0
000213 / 017 / 000 / CG0 / 096	06/23/2021	0000	000	I	U	UNCLASSFYD EXCLUSION	SAUNDERS TIM	RAYNER JAMES & NANCY	\$ 0
000213 / 017 / 000 / CG0 / 098	06/23/2021	0000	000	I	U	UNCLASSFYD EXCLUSION	BEAULIEU TODD & KRIS		\$ 0
000213 / 017 / 000 / CG0 / 102	06/23/2021	0000	000	I	U	UNCLASSFYD EXCLUSION	ATHERTON KRISTA & ER		\$ 0
000213 / 017 / 000 / CG0 / 105	06/23/2021	0000	000	I	U	UNCLASSFYD EXCLUSION	GUY JASON & JENIFER	CASCIO MIKE & COLLEEN	\$ 0
000213 / 017 / 000 / CG0 / 108	06/23/2021	0000	000	I	U	UNCLASSFYD EXCLUSION	DONOVAN TERESA	DONOVAN TERRI	\$ 0
000255 / 009 / 000 / BS0 / 023	06/23/2021	3599	792	I	U	BUSIN AFFIL GRNTR/E	SKIFFINGTON HOMES IN	NORTHSIDE PROPERTY INVES	\$ 0
000223 / 036 / 000 / 000 / 000	06/24/2021	3599	1036	V	U	FAMILY/RELAT GRNTR/E	HERMIT ISLAND REALTY		\$ 0
000223 / 037 / 000 / 000 / 000	06/24/2021	3599	1036	I	U	FAMILY/RELAT GRNTR/E	HERMIT ISLAND REALTY		\$ 0
000101 / 001 / 000 / 000 / 000	06/25/2021	3600	0432	I	U	FAMILY/RELAT GRNTR/E	HAJNY JOHN P	HAJNY SEAN	\$ 1
000101 / 004 / 000 / 000 / 000	06/25/2021	3600	0434	V	U	LESS THAN 100% INT	HAJNY JOHN		\$ 0
000188 / 014 / 000 / 000 / 000	06/25/2021	3600	0471	I	U	FAMILY/RELAT GRNTR/E	TEETERS ELAINE M & J	17 CHIPMUNK LANE LLC	\$ 0
000199 / 014 / 000 / 000 / 000	06/25/2021	3600	0477	I	U	FAMILY/RELAT GRNTR/E	GOSSELIN DAVID M	GOSSELIN DAVID M REVOCABL	\$ 0
000244 / 005 / 000 / 000 / 000	06/25/2021	3600	0237	I	U	FAMILY/RELAT GRNTR/E	BILY IGOR	ECHO LANDING LLC	\$ 0
000039 / 001 / 000 / 000 / 000	06/28/2021	3600	1041	I	U	FAMILY/RELAT GRNTR/E	COSIO CAROL	ABATE LYNDA A	\$ 0
000072 / 058 / 000 / 000 / 000	06/28/2021	3600	1056	V	U	FAMILY/RELAT GRNTR/E	DION NELSON JR & PAT	DION-PATON FAMILY REVOCAB	\$ 0
000099 / 194 / 000 / 000 / 000	06/28/2021	3600	1053	I	U	FAMILY/RELAT GRNTR/E	DION NELSON & PATON	DION-PATON FAMILY REVOCAB	\$ 0
000121 / 082 / 000 / 000 / 000	06/28/2021	3590	835	I	U	FAMILY/RELAT GRNTR/E	ST JOHN ROBERT JR &	ST JOHN ROBERT JR & SCOTT P	\$ 1
000129 / 034 / 000 / 000 / 000	06/28/2021	3600	582	I	U	BOUNDARY ADJUSTMT	NOLL ALAN L & CAROL	NOLL ALAN L & CAROL A	\$ 0
000135 / 023 / 000 / 000 / 000	06/28/2021	3589	0789	V	U	MP-CANT SELL SEPRTL	MOULTONBORO HOSPITAL	4 LOONS PROPERTIES LLC	\$ 480,000
000283 / 014 / 000 / 004 / 013	06/28/2021	3600	0744	I	U	FAMILY/RELAT GRNTR/E	PERROTTO JOSEPH L RE	PERROTTO JOSEPH L REVOC T	\$ 0
000283 / 014 / 000 / BS0 / 057	06/28/2021	3600	0744	I	U	FAMILY/RELAT GRNTR/E	PERROTTO JOSEPH L II	PERROTTO JOSEPH L REVOC T	\$ 0
000288 / 008 / 000 / L0A / 027	06/28/2021	3600	0684	I	U	FAMILY/RELAT GRNTR/E	JONES BARBARA H	JONES BRIAN DONOVAN	\$ 0
000016 / 008 / 003 / 000 / 000	06/29/2021	3601	0211	I	U	IMPRVMNT U/C AT ASMT	HEUSTON PROPERTIES L	KEYSER DILLMAN & SYLVIA	\$ 415,000
000072 / 068 / 000 / 000 / 000	06/29/2021	3601	0184	I	U	FAMILY/RELAT GRNTR/E	GARDNER WILLIAM K &	GARDNER MICHAEL D & DEBO	\$ 145,000
000162 / 028 / 000 / 000 / 000	06/29/2021	3601	0208	I	U	BUSIN AFFIL GRNTR/E	SLOAT MATTHEW R & KA	6 ORTON LANE LLC	\$ 0
000177 / 017 / 000 / 000 / 000	06/29/2021	3591	805	V	U	MP-CAN SELL SEPRTLY	HORNE MICHAEL A	FINN EDWARD F III	\$ 218,533
000120 / 065 / 000 / 000 / 000	06/30/2021	3601	0333	I	U	UNK PERSONAL PROPRTY	TAYLOR DANA C & CHRI	FRIEDT KATRINA LYNN & PATR	\$ 430,000
000129 / 019 / 000 / 000 / 000	06/30/2021	3601	0384	I	U	BOUNDARY ADJUSTMT	BOGASKY JANICE A & W	BOGASKY JANICE A & WILLI	\$ 0
000206 / 006 / 000 / 001 / 002	06/30/2021	3601	0651	I	U	UNK PERSONAL PROPRTY	SHERRED ANNE C	GAY BRADFORD R & KIRKWO	\$ 750,000
000263 / 013 / 000 / 000 / 000	06/30/2021	3601	0667	I	U	FAMILY/RELAT GRNTR/E	RYAN PAUL E		\$ 274,200
000255 / 009 / 000 / BS0 / 082	07/01/2021	3601	0698	I	U	FAMILY/RELAT GRNTR/E	MAHONEY NEAL T & LAU	MAHONEY REVOCABLE TRUS	\$ 0
000288 / 008 / 000 / BS0 / 035	07/01/2021	3601	0724	I	U	FAMILY/RELAT GRNTR/E	CLARK STEPHEN E & D	CLARK STEPHEN E & DIANE M I	\$ 0
000251 / 002 / 000 / 000 / 000	07/02/2021	3601	1094	V	U	ABUTTER SALE	VAN ORMAN LYNNE A TR	UHRE MICHAEL R & AUTRY L	\$ 60,000
000113 / 002 / 000 / 000 / 000	07/06/2021	3585	0754	I	U	LESS THAN 100% INT	BOLDUC PETER & KRIST	BOLDUC PETER & KRISTEN TR	\$ 0
000282 / 014 / 000 / 000 / 000	07/08/2021	3603	0001	I	U	FAMILY/RELAT GRNTR/E	BROWNING KEITH A & N	BROWNING FAMILY REV TRU	\$ 0
000146 / 004 / 000 / 127 / 000	07/12/2021	3603	658	I	U	FAMILY/RELAT GRNTR/E	CORRIVEAU PATRICK M	CORRIVEAU JOINT REV LIV TR	\$ 0
000051 / 025 / 000 / 000 / 000	07/13/2021	3604	122	I	U	FAMILY/RELAT GRNTR/E	DANCY PETER M		\$ 0
000279 / 004 / 000 / 000 / 000	07/13/2021	3603	965	I	U	FAMILY/RELAT GRNTR/E	WILSON C.A. & KIM A.	WILSON CHRISTOPHER & KIMB	\$ 0
000282 / 024 / 000 / 000 / 000	07/13/2021	3604	57	V	U	MP-CAN SELL SEPRTLY	AUSTIN FAMILY 2019 T	MAKI SUZANNE E REV IND TR	\$ 1,400,000
000282 / 039 / 000 / 000 / 000	07/13/2021	3604	57	I	U	MP-CAN SELL SEPRTLY	AUSTIN FAMILY 2019 T	MAKI SUZANNE E REV IND TR	\$ 1,400,000
000283 / 042 / 000 / 000 / 000	07/13/2021	3603	897	I	U	FAMILY/RELAT GRNTR/E	STOWELL KEVIN J	STOWELL KEVIN J & JANICE L	\$ 0
000099 / 188 / 000 / 000 / 000	07/14/2021	3604	0248	I	U	UNK PERSONAL PROPRTY	PHILBRICK ROY W & JU	DIBENEDDETTO FAMILY REV TR	\$ 875,000
000085 / 006 / 000 / 000 / 000	07/15/2021	3604	705	I	U	FAMILY/RELAT GRNTR/E	MORISON SHERRY W	MORISON SHERRY REV TRUS	\$ 0
000129 / 122 / 000 / 000 / 000	07/15/2021	3604	760	I	U	UNK PERSONAL PROPRTY	SHAW JOHN W & SYLVIA	SLYMAN MICHAEL & SUSAN	\$ 699,933
000174 / 046 / 000 / 000 / 000	07/15/2021	3604	699	I	U	FAMILY/RELAT GRNTR/E	HAWTHORNE CELESTE		\$ 0
000174 / 046 / 000 / 000 / 000	07/15/2021	3604	701	I	U	BUSIN AFFIL GRNTR/E	HAWTHORNE JAMES AND		\$ 0
000135 / 035 / 000 / 000 / 000	07/16/2021	3604	824	V	U	ABUTTER SALE	MCCORMACK LEAH K & R		\$ 0
000135 / 036 / 000 / 000 / 000	07/16/2021	3604	826	I	U	ABUTTER SALE	GARABRANT REV TRUST	GARABRANT REVOCABLE TR	\$ 0
000135 / 036 / 000 / 000 / 000	07/16/2021	3604	824	I	U	ABUTTER SALE	MCCORMACK RICHARD L		\$ 0
000147 / 016 / 000 / 000 / 000	07/16/2021	3604	881	I	U	FAMILY/RELAT GRNTR/E	TORRESSEN GARY P & M	TORRESSEN GARY & MELISSA T	\$ 0

Parcel ID	Dated	Book	Page	I/V	Q/U	Unqualified Desc.	Grantor	Current Owner*	Sale Price
000162 / 078 / 000 / 000 / 000	07/16/2021	3604	1071	I	U	UNK PERSONAL PROPRTY	MACDONALD DENNIS & D	SPENCER WILLIAM F JR & TER	\$ 1,200,000
000094 / 021 / 000 / 000 / 000	07/19/2021	ET20	0444	I	U	ESTATE SALE/FDCY COV	GILBERT ALICE E - E		\$ 0
000143 / 012 / 000 / 000 / 000	07/19/2021	3605	224	I	U	FAMILY/RELAT GRNTR/E	ANDREWS WILLIAM A &	MASON CHRISTOPHER J REV T	\$ 350,000
000198 / 012 / 000 / 000 / 000	07/19/2021	3605	255	V	U	FAMILY/RELAT GRNTR/E	RIEDEL WILLIAM R TRU	BRIDGE MARGARET A	\$ 0
000213 / 002 / 001 / 000 / 000	07/19/2021	3605	186	V	U	FAMILY/RELAT GRNTR/E	CORMIER JOSEPH A JR	CORMIER 2021 TRUST 2021	\$ 0
000101 / 013 / 000 / 000 / 000	07/21/2021	3605	859	I	U	FAMILY/RELAT GRNTR/E	CHESLEY WILLIAM C RE	CHESLEY WILLIAM C FAMILY T	\$ 0
000101 / 013 / 001 / 000 / 000	07/21/2021	3605	859	I	U	FAMILY/RELAT GRNTR/E	CHESLEY WILLIAM C RE	CHESLEY WILLIAM C FAMILY T	\$ 0
000118 / 014 / 000 / 000 / 000	07/21/2021	3605	859	I	U	FAMILY/RELAT GRNTR/E	CHESLEY WILLIAM C RE	CHESLEY WILLIAM C FAMILY T	\$ 0
000236 / 007 / 000 / 000 / 000	07/22/2021	3606	27	I	U	UNCLASSFYD EXCLUSION	NEWELL NOMINEE TRUST		\$ 0
000236 / 007 / 000 / 000 / 000	07/22/2021	3606	25	I	U	FAMILY/RELAT GRNTR/E	NEWELL NOMINEE TRUST	JOLLY LAKE LLC	\$ 0
000072 / 011 / 000 / 000 / 000	07/23/2021	3606	303	I	U	FAMILY/RELAT GRNTR/E	KRZEMINSKI PAUL A &		\$ 0
000072 / 063 / 000 / 000 / 000	07/23/2021	3606	179	I	U	UNK PERSONAL PROPRTY	DASILVA GILMAR P&DUT	KONAXIS LUANN & JAMES S	\$ 288,000
000142 / 015 / 000 / 000 / 000	07/23/2021	3606	298	I	U	FAMILY/RELAT GRNTR/E	CANTWELL FAMILY TRUS	CANTWELL WILLIAM J III & AU	\$ 0
000255 / 009 / 000 / BSO / 044	07/23/2021	3606	194	I	U	INSUF CNT MKT EXPOSUR	WRATH J DALLAS	WHITE REVOCABLE TRUST	\$ 135,000
000221 / 055 / 000 / 000 / 000	07/27/2021	3606	878	I	U	FAMILY/RELAT GRNTR/E	ONTHANK PAUL & ALYSO	OBA HILL FARM LLC	\$ 0
000130 / 020 / 000 / 000 / 000	07/28/2021	3607	169	I	U	FAMILY/RELAT GRNTR/E	RICCIARDELLI B A & C	CORBETT-RICCIARDELLI FAM T	\$ 0
000235 / 008 / 000 / 000 / 000	07/28/2021	3607	0144	I	U	FAMILY/RELAT GRNTR/E	MURPHY PAUL D & LORI		\$ 0
000235 / 008 / 000 / 000 / 000	07/28/2021	3607	0120	I	U	FAMILY/RELAT GRNTR/E	PLM FAMILY 2019 REVO		\$ 0
000245 / 102 / 000 / 000 / 000	07/28/2021	3607	120	I	U	FAMILY/RELAT GRNTR/E	PLM FAMILY 2019 REVO		\$ 0
000245 / 102 / 000 / 000 / 000	07/28/2021	3607	0144	V	U	FAMILY/RELAT GRNTR/E	MURPHY PAUL D & LORI		\$ 0
000006 / 001 / 000 / 000 / 000	07/29/2021	3607	335	I	U	FAMILY/RELAT GRNTR/E	MUNZING WILLIAM A &		\$ 0
000264 / 004 / 000 / 000 / 000	07/29/2021	3607	435	I	U	FAMILY/RELAT GRNTR/E	HERLIHY THOMAS J & T	HERLIHY THOMAS J & THOMA	\$ 0
000086 / 005 / 004 / 000 / 000	07/30/2021	3607	988	V	U	FAMILY/RELAT GRNTR/E	VELIE JULIA	VELIE PETER J	\$ 0
000189 / 007 / 000 / 000 / 000	07/30/2021	3607	869	I	U	FAMILY/RELAT GRNTR/E	ROWAN MARK L & LYNN	ROWAN REV TRUST 2021	\$ 0
000213 / 017 / 000 / CGO / 030	08/01/2021	000	000	I	U	UNCLASSFYD EXCLUSION	FLORA JOSEPH & KATHY	O'FLAHERTY MAUREEN	\$ 0
000101 / 004 / 000 / 000 / 000	08/02/2021	3608	256	V	U	LESS THAN 100% INT	RAYMOND HAJNY	HAJNY JAMES, & FRANK	\$ 0
000121 / 112 / 000 / 000 / 000	08/02/2021	3608	348	I	U	FAMILY/RELAT GRNTR/E	MITZA STEPHEN P & ME		\$ 0
000254 / 024 / 000 / CGO / 043	08/02/2021			I	U	UNCLASSFYD EXCLUSION	KINNEY JOHN	WELCH MICHAEL & TAMMY	\$ 0
000179 / 025 / 000 / 000 / 000	08/03/2021	3608	568	I	U	UNCLASSFYD EXCLUSION	GREENBAUM KENNETH A	GREENBAUM 2008 FAMILY TR	\$ 0
000145 / 027 / 000 / 000 / 000	08/04/2021	3608	1031	V	U	BOUNDARY ADJUSTMT	SPELTZ DAVID E 1994	SPELTZ DAVID E 1994 TRUST	\$ 0
000173 / 021 / 000 / 000 / 000	08/04/2021	3608	1092	I	U	FAMILY/RELAT GRNTR/E	MONTANO JOHN CHARLES	LUHRMANN FAMILY REV TRU	\$ 0
000194 / 008 / 000 / 000 / 000	08/04/2021	3608	1094	I	U	UNK PERSONAL PROPRTY	JENSEN SHERI J 2019	MOENS JASON F TRUST 2018	\$ 4,250,000
000252 / 021 / 000 / 000 / 000	08/05/2021	3609	205	I	U	FAMILY/RELAT GRNTR/E	SHAW ROBERT W JR	SHAW ROBERT W JR FAM TRU	\$ 0
000266 / 030 / 000 / 000 / 000	08/05/2021	3609	210	I	U	FAMILY/RELAT GRNTR/E	SHAW ROBERT W JR	SHAW ROBERT W JR FAM TRU	\$ 0
000266 / 031 / 000 / 000 / 000	08/05/2021	3609	208	V	U	FAMILY/RELAT GRNTR/E	SHAW ANNE M	SHAW ANNE M FAM TRUST	\$ 0
000098 / 017 / 000 / 000 / 000	08/09/2021	3609	996	I	U	UNK PERSONAL PROPRTY	HOIKALA CHRISTIAN A	MICHAUD SHAWN & DIANA	\$ 262,000
000245 / 024 / 000 / BSO / 005	08/09/2021	3609	0767	I	U	MP-CAN SELL SEPRTLY	CRAWFORD 2004 TRUST	HICKS DANZINGER FAMILY RE	\$ 585,000
000245 / 083 / 000 / 000 / 000	08/09/2021	3609	767	I	U	UNK PERSONAL PROPRTY	CRAWFORD 2004 TRUST	HICKS DANZINGER FAMILY RE	\$ 585,000
000199 / 018 / 000 / 000 / 000	08/10/2021	3609	1096	I	U	FAMILY/RELAT GRNTR/E	ELTERICH STEVEN E &		\$ 0
000271 / 014 / 000 / 000 / 000	08/10/2021	3610	109	I	U	UNK PERSONAL PROPRTY	LAURELLO DAVID J REV	MITCHELL STEVEN D & WEND	\$ 1,900,000
000213 / 017 / 000 / CGO / 001	08/11/2021	0000	0000	I	U	UNCLASSFYD EXCLUSION	MCCARTHY DEREK & JEN	CHANDLER ROBERT	\$ 0
000107 / 001 / 000 / 000 / 000	08/12/2021	3610	881	V	U	FAMILY/RELAT GRNTR/E	VALANZOLA JOSEPH & K	VALANZOLA FAMILY TRUST	\$ 0
000115 / 023 / 000 / 000 / 000	08/12/2021	3610	884	I	U	FAMILY/RELAT GRNTR/E	VALANZOLA JOSEPH S &	VALANZOLA FAMILY TRUST	\$ 0
000121 / 112 / 000 / 000 / 000	08/13/2021	3611	228	V	U	BOUNDARY ADJUSTMT	MITZA STEPHEN P & ME	MITZA STEPHEN P & MELISSA A	\$ 0
000065 / 010 / 000 / 000 / 000	08/16/2021	3611	0691	I	U	FAMILY/RELAT GRNTR/E	COTNOIR ANDRE E & BA	COTNOIR FAMILY TRUST	\$ 0
000099 / 185 / 000 / 000 / 000	08/16/2021	3611	444	I	U	FAMILY/RELAT GRNTR/E	ELLIS JAMES A & DORE	ELLIS JAMES A & DOREEN REAL	\$ 0
000132 / 004 / 000 / 000 / 000	08/16/2021	3611	0509	I	U	MP-CANT SELL SEPRTL	TERAN E GAIL	ALLGAYER CLAU & KAYLA A	\$ 1,450,000
000132 / 044 / 000 / 000 / 000	08/16/2021	3611	0509	V	U	MP-CANT SELL SEPRTL	TERAN E GAIL	ALLGAYER CLAU & KAYLA A	\$ 1,450,000
000132 / 045 / 000 / 000 / 000	08/16/2021	3611	0509	V	U	MP-CANT SELL SEPRTL	TERAN E GAIL	ALLGAYER CLAU & KAYLA A	\$ 1,450,000
000199 / 002 / 000 / 000 / 000	08/17/2021	3611	1003	I	U	FAMILY/RELAT GRNTR/E	MCMILLEN BRETT O & L	MCMILLEN BRETT & LINDA F	\$ 1
000219 / 022 / 000 / 000 / 000	08/17/2021	3440	943	V	U	FAMILY/RELAT GRNTR/E	TUCKER REALTY TRUST	SMITH PETER	\$ 0
000160 / 013 / 000 / 000 / 000	08/18/2021	3612	262	I	U	FAMILY/RELAT GRNTR/E	LANZER ROBERT & KARE	LANZER ERIK CHARLES	\$ 0
000199 / 018 / 000 / 000 / 000	08/18/2021	3612	0022	I	U	FAMILY/RELAT GRNTR/E	ELTERICH STEVEN E		\$ 0

Parcel ID	Dated	Book	Page	I/V	Q/U	Unqualified Desc.	Grantor	Current Owner*	Sale Price
000288 / 001 / 000 / 000 / 000	08/18/2021	3612	235	I	U	UNK PERSONAL PROPRTY	BOYSON GERARD D	TSAKIRGIS GEORGE	\$ 465,000
000099 / 051 / 000 / 000 / 000	08/19/2021	3612	438	I	U	FAMILY/RELAT GRNTR/E	DRISCOLL THOMAS J &	DRISCOLL THOMAS J TRUST	\$ 0
000099 / 052 / 000 / 000 / 000	08/19/2021	3612	0436	V	U	ABUTTER SALE	FORGIONE LUIGI & MAR	DRISCOLL THOMAS J TRUST	\$ 6,000
000254 / 053 / 000 / 000 / 000	08/19/2021	3612	310	I	U	FAMILY/RELAT GRNTR/E	SILVESTRO CRISTINA L	PIZZARELLO JOSEPH H	\$ 1
000130 / 047 / 000 / 000 / 000	08/20/2021	3610	871	I	U	BOUNDARY ADJUSTMT	KING MARJORIE E REVO	KING MARJORIE E REVOCABL	\$ 0
000099 / 167 / 000 / 000 / 000	08/24/2021	3613	0690	I	U	FAMILY/RELAT GRNTR/E	MILANO MARIA V	MILANO M TRUST	\$ 0
000189 / 009 / 000 / 000 / 000	08/24/2021	3613	586	I	U	FAMILY/RELAT GRNTR/E	ANDREWS WILLIAM N QP		\$ 0
000189 / 009 / 000 / 000 / 000	08/24/2021	3613	588	I	U	FAMILY/RELAT GRNTR/E	ANDREWS WILLIAM S	ANDREWS WILLIAM S & AUDR	\$ 0
000264 / 027 / 000 / 000 / 000	08/24/2021	3613	365	I	U	UNK PERSONAL PROPRTY	LENTZ DEBRA LEE	HADGIS ANNA & NICHOLAS J	\$ 875,000
000245 / 024 / 000 / BSO / 037	08/25/2021	3613	0762	I	U	MP-CAN SELL SEPRPLY	KENNEDY DAVID L & LI	SCHOENROCK JOHN III	\$ 610,000
000041 / 006 / 000 / 000 / 000	08/26/2021	3614	095	V	U	FAMILY/RELAT GRNTR/E	MARDIS JAMES & ANN		\$ 77,000
000044 / 021 / 000 / 000 / 000	08/26/2021	3614	0099	V	U	IMPRVMT U/C AT ASMT	WYATT JOSEPH I & RUH	HYDE TIMOTHY & KELLY J	\$ 465,000
000161 / 004 / 000 / 000 / 000	08/26/2021	3614	012	I	U	ABUTTER SALE	SPENCER WILLIAM F JR	SMITH JEREMIAH 2020 TRUST	\$ 1,200,000
000129 / 060 / 000 / 000 / 000	08/31/2021	3615	0406	I	U	NO STAMP PER DEED	PARADISE YAHOKO N		\$ 0
000146 / 004 / 000 / 105 / 000	08/31/2021	3615	0126	I	U	FAMILY/RELAT GRNTR/E	HAILSON BERNARD G. J	HAILSON JEAN FLORA	\$ 0
000152 / 018 / 009 / 000 / 000	08/31/2021	3615	383	V	U	RESALE IN EQ PERIOD	MORRILL JOHN P		\$ 50,000
000254 / 024 / 000 / CGO / 016	08/31/2021	1	1	I	U	UNK PERSONAL PROPRTY	O'NEIL FREDERICK	CODY BILL & MICHELE	\$ 0
000114 / 017 / 000 / 000 / 000	09/01/2021	3615	952	I	U	FAMILY/RELAT GRNTR/E	FRAZER KIMBERLY JOHN	FRAZER WILLIAM K & KIMBERL	\$ 0
000121 / 103 / 000 / 000 / 000	09/01/2021	3615	733	V	U	FAMILY/RELAT GRNTR/E	COLE KATHLEEN T TRUS		\$ 0
000221 / 054 / 000 / 000 / 000	09/01/2021	3615	955	I	U	FAMILY/RELAT GRNTR/E	ONTHANK LILLIAN F FA	ONTHANK PAUL & ELIZABETH F	\$ 0
000258 / 007 / 000 / 000 / 000	09/01/2021	3615	863	I	U	UNK PERSONAL PROPRTY	CAMPBELL ANTHONY R &	HARRINGTON DAVID S & ANN	\$ 5,400,000
000179 / 004 / 000 / 000 / 000	09/03/2021	3616	478	I	U	FAMILY/RELAT GRNTR/E	CLARK JOSEPHINE M 1		\$ 0
000179 / 004 / 000 / 000 / 000	09/03/2021	3616	481	I	U	UNK PERSONAL PROPRTY	CLARK FRED G TRUST	CRAWFORD RAPHAEL	\$ 1,600,000
000194 / 011 / 000 / 000 / 000	09/03/2021	3616	663	I	U	FAMILY/RELAT GRNTR/E	WEBB GAVIN & KATHERI	WEBB KATHERINE R HALEY L	\$ 0
000194 / 025 / 000 / 000 / 000	09/03/2021	3616	663	I	U	FAMILY/RELAT GRNTR/E	WEBB KATHERINE R HAL	WEBB KATHERINE R HALEY L	\$ 0
000072 / 065 / 000 / 000 / 000	09/07/2021	3616	1036	V	U	ABUTTER SALE	LADD ROBERT C & ROSA	WILLAX CHARLENE A	\$ 79,000
000141 / 029 / 000 / 000 / 000	09/07/2021	3616	841	I	U	FAMILY/RELAT GRNTR/E	HOGAN MICHAEL W & DE		\$ 0
000150 / 019 / 000 / 000 / 000	09/08/2021	3617	445	V	U	EASEMENT/BOATSLIPS	PROPERTY OWNERS AT	PROPERTY OWNERS ASSOC AT	\$ 18,533
000243 / 020 / 000 / 000 / 000	09/08/2021	3617	108	I	U	FAMILY/RELAT GRNTR/E	DUEGER WALTER C & CA	DUEGER WALTER C & CAROLI	\$ 0
000249 / 003 / 000 / 000 / 000	09/08/2021	3617	079	V	U	BOUNDARY ADJUSTMT	RADIN MARION G & MAR	GROVER MARTHA S & ELLIOT B	\$ 0
000249 / 018 / 000 / 000 / 000	09/08/2021	3617	079	V	U	BOUNDARY ADJUSTMT	RADIN MARION G & HAG		\$ 0
000213 / 017 / 000 / CGO / 114	09/09/2021			I	U	UNK PERSONAL PROPRTY	CILLO SAMANTHA & MIK		\$ 0
000075 / 005 / 000 / 000 / 000	09/13/2021	3618	277	V	U	ABUTTER SALE	VIGNAND LILLIAN/MURR	KOSMAS DAVID C & BARBARA	\$ 71,000
000199 / 017 / 000 / 000 / 000	09/13/2021	3618	0275	V	U	FAMILY/RELAT GRNTR/E	ELTERICH CAROLYN E		\$ 0
000238 / 024 / 000 / 000 / 000	09/13/2021	3618	322	V	U	ABUTTER SALE	PINEWALD FAMILY LIM	HAUSER 2	\$ 450,000
000024 / 009 / 000 / 000 / 000	09/14/2021	3618	517	I	U	FAMILY/RELAT GRNTR/E	ZUBRICKI STEPHEN M J	ZUBRICKI NEW HAMPSHIRE T	\$ 0
000132 / 005 / 000 / 000 / 000	09/14/2021	3618	597	I	U	UNK PERSONAL PROPRTY	GREENE R&V REALTY TR	HOBGOOD JOHN V & AMY	\$ 1,200,000
000162 / 009 / 000 / 000 / 000	09/14/2021	3618	392	I	U	UNCLASSFYD EXCLUSION	TOWER GERALDINE V	O'BRIEN SCOT WAYNE SR	\$ 0
000149 / 023 / 000 / 000 / 000	09/15/2021	3618	1115	I	U	FAMILY/RELAT GRNTR/E	ARDITO BARBARA L FAM	ARDITO DOUGLAS J	\$ 0
000216 / 013 / 000 / 000 / 000	09/15/2021	3619	0001	I	U	FINANCIAL CO GRNTR/E	34 BOATHOUSE ROAD RE	GERMAIN LAKE HOUSE TRUST	\$ 4,400,000
000242 / 012 / 000 / 000 / 000	09/15/2021	3618	1120	I	U	FAMILY/RELAT GRNTR/E	BRANCH REV TRUST	BRANCH LYNELL M REV TRUS	\$ 0
000130 / 015 / 000 / 000 / 000	09/16/2021	3619	054	I	U	FAMILY/RELAT GRNTR/E	COHEN UZI & SHARON	43 ST GALLEN STREET REALTY	\$ 0
000263 / 027 / 000 / 000 / 000	09/16/2021	3619	056	I	U	UNK PERSONAL PROPRTY	MITTON STEVEN L & MA	PITTS BRIAN J & JACQUELINE	\$ 575,000
000162 / 077 / 000 / 000 / 000	09/20/2021	3620	163	I	U	UNK PERSONAL PROPRTY	RAYNO JOAN REVOCABLE	CORNDILL STEPHEN R JR	\$ 2,300,000
000213 / 017 / 000 / CGO / 079	09/20/2021	1	1	I	U	UNCLASSFYD EXCLUSION	SHAUGHNESSY MICHAEL	CAPRIO JOSEPH	\$ 0
000213 / 017 / 000 / CGO / 080	09/20/2021	1	1	I	U	UNCLASSFYD EXCLUSION	DESLOGES JENNIFER	AZADAN LORI	\$ 0
000052 / 018 / 001 / 000 / 000	09/21/2021	3620	604	I	U	COMPLEX COMMRL SALE	OHM MOULTONBOROUGH D	GREGG RANCH LLC	\$ 2,375,000
000099 / 114 / 000 / 000 / 000	09/21/2021	3620	577	I	U	FAMILY/RELAT GRNTR/E	21	JIMIC REALTY TRUST	\$ 0
000135 / 035 / 000 / 000 / 000	09/21/2021	3604	826	V	U	ABUTTER SALE	GARABRANT REVOCABLE	MCCORMACK LEAH K & RIC	\$ 1
000245 / 020 / 000 / 000 / 000	09/21/2021	3620	537	I	U	UNK PERSONAL PROPRTY	126 FAR ECHO ROAD RE	HEWITT CRAIG & CAFARELLI M	\$ 615,000
000245 / 024 / 000 / BSO / 014	09/21/2021	3620	0537	I	U	MP-CAN SELL SEPRPLY	126 FAR ECHO ROAD	HEWITT CRAIG & CAFARELLI M	\$ 615,000
000120 / 087 / 000 / 000 / 000	09/22/2021	3620	696	I	U	FAMILY/RELAT GRNTR/E	CULLEN JAMES F		\$ 0
000121 / 146 / 000 / 000 / 000	09/22/2021	3620	795	I	U	FAMILY/RELAT GRNTR/E	KELLY LEO J JR	KELLY LEO J JR & LINDA C	\$ 0

Parcel ID	Dated	Book	Page	I/V	Q/U	Unqualified Desc.	Grantor	Current Owner*	Sale Price
000128 / 004 / 000 / 000 / 000	09/23/2021	3620	973	V	U	L/O ASMT - L/B SALE	MB DONAHUE REVOCABLE		\$ 464,000
000026 / 009 / 000 / 000 / 000	09/24/2021	3621	0332	V	U	RESALE IN EQ PERIOD	SOSA MICHAEL JR	BROOKS TRUST	\$ 151,533
000129 / 074 / 000 / 000 / 000	09/24/2021	3621	446	V	U	TAX SALE	JACKSON-WELDON	MOULTONBOROUGH TOWN OF	\$ 0
000146 / 004 / 000 / 037 / 000	09/24/2021	3621	458	I	U	UNK PERSONAL PROPRTY	HANNON WILLIAM J & D	POLAGYE MICHAEL C & JUDI	\$ 225,000
000255 / 009 / 000 / BS0 / 013	09/24/2021	3621	447	I	U	DEED TO QUIET TITLE	ROSE DANIEL J JR & K	GOSS WILLIAM L & HANEY EL	\$ 0
000069 / 019 / 000 / 000 / 000	09/27/2021	3621	552	V	U	BOUNDARY ADJUSTMT	MORRISON TIMOTHY D		\$ 0
000069 / 020 / 001 / 000 / 000	09/27/2021	3621	552	V	U	BOUNDARY ADJUSTMT	MORRISON TIMOTHY		\$ 0
000129 / 098 / 000 / 000 / 000	09/27/2021	3621	998	I	U	FAMILY/RELAT GRNTR/E	NOYES ALAN W & DEBOR	NOYES ALAN W, DEBORAH E, A	\$ 0
000137 / 035 / 000 / 000 / 000	09/27/2021	3621	721	I	U	LNDRD/TENANT SALE	KATZKA DAVID A & MAR	COURTNEY GEORGE B 2009 TR	\$ 925,000
000098 / 019 / 000 / 000 / 000	09/28/2021	3622	312	I	U	FAMILY/RELAT GRNTR/E	JEWETT DWIGHT L & KA	JEWETT DWIGHT L & KATHY A	\$ 0
000245 / 024 / 000 / BS0 / 048	09/28/2021	3622	0306	I	U	FAMILY/RELAT GRNTR/E	CHAMPAGNE THERESA	CHAMPAGNE FAMILY TRUST	\$ 0
000245 / 073 / 000 / 000 / 000	09/28/2021	3622	304	I	U	FAMILY/RELAT GRNTR/E	CHAMPAGNE THERESA	CHAMPAGNE FAMILY TRUST	\$ 0
000252 / 024 / 000 / 000 / 000	09/28/2021	3622	302	I	U	TAX SALE	MOULTONBOROUGH TOWN	BAR HARBOR INVESTMENTS L	\$ 0
000263 / 063 / 000 / 000 / 000	09/28/2021	3622	360	I	U	FAMILY/RELAT GRNTR/E	SORRENTINO LOUISE M	SORRENTINO FAMILY TRUST	\$ 0
000174 / 010 / 000 / 000 / 000	09/29/2021	3622	0556	I	U	FAMILY/RELAT GRNTR/E	HADAM NANCY J & ROCH	ROCHE-HADAM FAMILY TRUS	\$ 0
000005 / 021 / 000 / 000 / 000	09/30/2021	3622	1081	I	U	FAMILY/RELAT GRNTR/E	POLLINO ROBERT J & L	POLLINO ROBERT J REV TRUS	\$ 0
000052 / 017 / 000 / 000 / 000	09/30/2021	3622	1065	I	U	FAMILY/RELAT GRNTR/E	PERSON EDWARD F REVO	KS LAND HOLDINGS LLC	\$ 250,000
000219 / 003 / 000 / 000 / 000	09/30/2021	3622	0996	I	U	FAMILY/RELAT GRNTR/E	COCHRANE BARBARA	COCHRANE BARBARA E 2021 T	\$ 0
000249 / 023 / 000 / 000 / 000	09/30/2021	3622	1046	I	U	FAMILY/RELAT GRNTR/E	CHMURA FAMILY REV TR	CHMURA DOUGLAS M & SUS	\$ 0
000249 / 043 / 000 / BS0 / 012	09/30/2021	3622	1046	I	U	FAMILY/RELAT GRNTR/E	CHMURA FAMILY REV TR	CHMURA DOUGLAS M & SUS	\$ 0
000264 / 030 / 000 / 000 / 000	09/30/2021	3623	0108	I	U	FAMILY/RELAT GRNTR/E	CARRIGG DENNIS A		\$ 0
000278 / 009 / 000 / 000 / 000	09/30/2021	ET21	0391	V	U	FAMILY/RELAT GRNTR/E	MARJORIE A KINNEY-ES		\$ 0
000067 / 014 / 000 / 000 / 000	10/01/2021	2021	0247	I	U	FAMILY/RELAT GRNTR/E	DILGER KRISTEN		\$ 0
000175 / 002 / 000 / 000 / 000	10/01/2021	ET20	0288	I	U	ESTATE SALE/FDCY COV	SMITH MARY C REV TRU		\$ 0
000186 / 025 / 000 / 000 / 000	10/01/2021	21ET	0337	I	U	FAMILY/RELAT GRNTR/E	HAZELTON J DOUGLAS -		\$ 0
000200 / 002 / 000 / 000 / 000	10/01/2021	3623	0251	V	U	ABUTTER SALE	DOLE MARIE A & POTVI	56 KONA BAY ROAD REALTY T	\$ 260,000
000072 / 011 / 000 / 000 / 000	10/04/2021	3623	576	I	U	FAMILY/RELAT GRNTR/E	KRZEMINSKI REALTY TR	KRZEMINSKI PAUL A & CHRI	\$ 0
000094 / 021 / 000 / 000 / 000	10/04/2021	3623	650	I	U	FAMILY/RELAT GRNTR/E	SHEVENELL ROBIN W.		\$ 0
000136 / 025 / 000 / 000 / 000	10/04/2021	3623	581	I	U	FAMILY/RELAT GRNTR/E	JANAITS STEPHEN E &	JANAITS GREGORY F TRUST	\$ 60,400
000221 / 025 / 000 / 000 / 000	10/04/2021	3623	682	I	U	FAMILY/RELAT GRNTR/E	MANLY CHARLES G II &		\$ 0
000245 / 075 / 000 / 000 / 000	10/05/2021	3623	0808	I	U	UNK PERSONAL PROPRTY	MARTIN DONALD J	ANGEL JOHN J & SUSAN M	\$ 475,000
000174 / 027 / 000 / 000 / 000	10/06/2021	3623	0946	I	U	FAMILY/RELAT GRNTR/E	COAKLEY TIMOTHY J &		\$ 0
000172 / 011 / 000 / 000 / 000	10/07/2021	3624	0342	I	U	FAMILY/RELAT GRNTR/E	PANAGIOTOPOULOS CHRI	PANAGIOTOPOULOS FAMILY T	\$ 0
000072 / 060 / 000 / 000 / 000	10/12/2021	3625	0061	V	U	FAMILY/RELAT GRNTR/E	ANDERSON DONNA/RICHA	ANDERSON DONNA & RICHA	\$ 5,000
000135 / 045 / 000 / 000 / 000	10/12/2021	3625	0230	I	U	INSUFCNT MKT EXPOSUR	MOONEY MICHAEL D	DEBJO PROPERTIES LLC	\$ 425,000
000160 / 049 / 000 / 000 / 000	10/12/2021	3624	1087	V	U	FAMILY/RELAT GRNTR/E	GLAVIN WILLIAM F JR	GLAVIN 2001 WILLIAM F FAMI	\$ 0
000186 / 025 / 000 / 000 / 000	10/12/2021	3625	0132	I	U	FAMILY/RELAT GRNTR/E	HAZELTON J DOUGLAS T		\$ 0
000186 / 025 / 000 / 000 / 000	10/12/2021	3625	0112	I	U	FAMILY/RELAT GRNTR/E	HAZELTON J DOUGLAS T	CREDIT SHELTER GST TRUST	\$ 0
000249 / 007 / 000 / 000 / 000	10/12/2021	3625	0042	I	U	FAMILY/RELAT GRNTR/E	CODAIR RICHARD A & L		\$ 0
000249 / 007 / 000 / 000 / 000	10/12/2021	3625	0044	I	U	FAMILY/RELAT GRNTR/E	CODAIR RICHARD A	CODAIR RICHARD A REV TRU	\$ 0
000098 / 014 / 000 / 000 / 000	10/13/2021	3625	0477	V	U	DIVORCE PRTY GRNTR/E	BAETZ SCOTT & JANE L	BAETZ JANE	\$ 0
000121 / 178 / 000 / 000 / 000	10/13/2021	3625	476	I	U	DIVORCE PRTY GRNTR/E	BAETZ SCOTT	BAETZ JANE/ASHTON ROBERT	\$ 0
000174 / 027 / 000 / 000 / 000	10/13/2021	3625	0514	I	U	FAMILY/RELAT GRNTR/E	COAKLEY FAMILY REV T		\$ 0
000272 / 023 / 000 / 000 / 000	10/13/2021	3625	0682	I	U	FAMILY/RELAT GRNTR/E	TWOMEY THOMAS	TWOMEY THOMAS C 2021 REV T	\$ 0
000288 / 008 / 000 / L0D / 038	10/13/2021	3625	0679	I	U	FAMILY/RELAT GRNTR/E	TWOMEY THOMAS C	TWOMEY THOMAS C 2021 REV T	\$ 0
000099 / 154 / 000 / 000 / 000	10/15/2021	3626	0260	I	U	IMPRVMNT U/C AT ASMT	MORRISON BEVERLY J &	RUSSELL WALTER E JR	\$ 500,000
000107 / 042 / 000 / 000 / 000	10/15/2021	3626	0233	I	U	UNK PERSONAL PROPRTY	ANDERSON PHILLIP G &	JONES ROBERTA F	\$ 325,000
000200 / 029 / 000 / 000 / 000	10/15/2021	3626	0278	I	U	INSUFCNT MKT EXPOSUR	WORTH PAUL W & LYNN	CUMMINGS ROBERT & BENNE	\$ 734,933
000245 / 024 / 000 / BS0 / 025	10/15/2021	3625	1081	I	U	NOT ASSESSD SEPARATE	CONNOLLY MATTHEW W &		\$ 52,533
000245 / 024 / 000 / BS0 / 032	10/15/2021	3625	1112	I	U	MPC-CAN SELL SEPRTLY	DEAN RONALD G & CHRI		\$ 660,000
000245 / 087 / 000 / 000 / 000	10/15/2021	3625	1112	I	U	MPC-CAN SELL SEPRTLY	DEAN RONALD G & CHRI		\$ 660,000
000038 / 004 / 000 / 000 / 000	10/18/2021	3626	479	V	U	BOUNDARY ADJUSTMT	PARKER DAVID L & TIA	PARKER DAVID L & TIAMPO J	\$ 0
000162 / 042 / 000 / 000 / 000	10/18/2021	3626	0524	I	U	FAMILY/RELAT GRNTR/E	ANDREWS DAVID & BREN		\$ 0

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000099 / 096 / 000 / 000 / 000	10/19/2021	3626	1103	I	U	UNK PERSONAL PROPRTY	GAFFOGLIO ROBERT L &		\$ 900,000
000213 / 017 / 000 / CG0 / 110	10/19/2021			I	U	UNCLASSFYD EXCLUSION	DEMING RICHARD	DEMING CHRISTOPHER & REN	\$ 0
000099 / 219 / 000 / 000 / 000	10/20/2021	3627	0357	I	U	FAMILY/RELAT GRNTR/E	SHEEHAN SHEILA & JAM		\$ 0
000106 / 035 / 000 / 000 / 000	10/20/2021	3627	0183	I	U	FAMILY/RELAT GRNTR/E	FINN PATRICK L & PAT	FINN COLLEEN E	\$ 0
000137 / 037 / 000 / 000 / 000	10/20/2021	3627	0190	I	U	FAMILY/RELAT GRNTR/E	REINER JOE & PEGGY 2		\$ 0
000160 / 019 / 000 / 000 / 000	10/20/2021	3627	0335	I	U	ESTATE SALE/FDCY COV	ROSS CAROLINE LEWIS		\$ 250,000
000199 / 017 / 000 / 000 / 000	10/21/2021	3627	0677	V	U	FAMILY/RELAT GRNTR/E	ELTERICH STEVEN E	ELTERICH FAMILY 2006 IRREV T	\$ 0
000199 / 018 / 000 / 000 / 000	10/21/2021	3627	0679	I	U	NO STAMP PER DEED	ELTERICH STEVEN E	ELTERICH FAMILY 2006 IRREV T	\$ 0
000239 / 001 / 000 / 000 / 000	10/22/2021	3628	0047	I	U	FAMILY/RELAT GRNTR/E	ISHKANIAN VT REV INT	16 SLADE LANE LLC	\$ 0
000129 / 029 / 000 / 000 / 000	10/26/2021	3628	0611	I	U	UNK PERSONAL PROPRTY	DORION BARRY H & DON	TIERNEY MICHAEL & DENISE	\$ 571,133
000287 / 024 / 000 / 000 / 000	10/26/2021	3628	645	I	U	FINANCIAL CO GRNTR/E	STECHE MARY D	STECHE THOMAS,MICHAEL/	\$ 0
000189 / 001 / 000 / 000 / 000	10/27/2021	3628	1000	I	U	FAMILY/RELAT GRNTR/E	OVERMEYER GARY T	OVERMEYER GARY T & JOHN	\$ 0
000099 / 219 / 000 / 000 / 000	10/28/2021	3629	0322	I	U	FAMILY/RELAT GRNTR/E	SHEEHAN SHEILA	GREENE JOSEPH E & SHEEHAN	\$ 0
000216 / 011 / 000 / 000 / 000	10/28/2021	3629	0368	I	U	DIVORCE PRTY GRNTR/E	ST AMAND LISA	ST AMAND JOHN	\$ 0
000263 / 005 / 000 / 000 / 000	10/28/2021	3629	0304	I	U	FAMILY/RELAT GRNTR/E	JONES SANDRA C	JONES SANDRA C IRREVOCABL	\$ 0
000121 / 172 / 000 / 000 / 000	10/29/2021	3629	0848	I	U	FAMILY/RELAT GRNTR/E	O'BRIEN PATRICK J &	O'BRIEN PJ & CORTEZ EF REV T	\$ 0
000170 / 002 / 000 / 002 / 000	10/29/2021	3629	0543	I	U	FAMILY/RELAT GRNTR/E	HEATH ROBERT E	HEATH ROBERT E REV TRUST O	\$ 0
000023 / 013 / 000 / 000 / 000	11/02/2021	3630	0447	I	U	FAMILY/RELAT GRNTR/E	MACAULAY SCOTT A	MACAULAY SCOTT A TRUST	\$ 0
000072 / 022 / 000 / 000 / 000	11/02/2021	ET23	0003	V	U	ESTATE SALE/FDCY COV	GUZELIAN ESTATE OF	GUZELIAN EVA S REV TRUST	\$ 0
000099 / 096 / 000 / 000 / 000	11/02/2021	3630	0621	I	U	UNCLASSFYD EXCLUSION	GAFFOGLIO ROBERT L &	HATZIGIANNIS EFSTRATIOS	\$ 0
000118 / 030 / 000 / 000 / 000	11/02/2021	3630	0651	I	U	UNK PERSONAL PROPRTY	JAMES NANCY H	COLLINS COREY E & CRISTINA	\$ 1,320,200
000129 / 006 / 000 / 000 / 000	11/02/2021	3630	0798	I	U	FAMILY/RELAT GRNTR/E	BAGNI GERALD A & DON	SUISSEVALE 2000 REALTY TRU	\$ 0
000137 / 003 / 000 / 000 / 000	11/02/2021	3630	0818	I	U	FAMILY/RELAT GRNTR/E	STOKES RANDY S & SUS	OGT TRUST OF 2021	\$ 0
000181 / 009 / 000 / 000 / 000	11/02/2021	3630	0357	V	U	FAMILY/RELAT GRNTR/E	MACCOLL MALCOLM & DO	CWE LLC	\$ 0
000099 / 008 / 000 / 000 / 000	11/03/2021	3630	0967	I	U	FAMILY/RELAT GRNTR/E	MANDRACCHIA FAMILY T		\$ 0
000243 / 014 / 000 / 000 / 000	11/03/2021	3630	0986	V	U	FAMILY/RELAT GRNTR/E	CLABORN DAVID&MOULTO	JOYCE DAVID A & DEBORAH R	\$ 50,000
000266 / 027 / 000 / 000 / 000	11/03/2021	3630	1075	I	U	FAMILY/RELAT GRNTR/E	HOLDING DAVID E & CO		\$ 0
000017 / 004 / 000 / 000 / 000	11/04/2021	3631	0203	I	U	FAMILY/RELAT GRNTR/E	HIITTNER FREDERICK C	HIITTNER FRED & TAMARA 202	\$ 0
000146 / 004 / 000 / 135 / 000	11/04/2021	3631	0279	I	U	FAMILY/RELAT GRNTR/E	SPINOSA LAWRENCE	SPINOSA DANIELLE T & DELLA	\$ 0
000263 / 043 / 000 / 000 / 000	11/04/2021	3631	0143	I	U	UNCLASSFYD EXCLUSION	KAHLER LARRY A LIVIN	MILO FAMILY REVOCABLE TR	\$ 0
000271 / 029 / 000 / 000 / 000	11/04/2021	3631	0199	I	U	ABUTTER SALE	ST CLAIR ROBERT J/MA	KIRKER DANIEL G	\$ 45,000
000076 / 002 / 000 / 000 / 000	11/10/2021	3632	0328	I	U	EASEMENT/BOATSLIPS	RICHTER MARK R & BAR		\$ 0
000076 / 003 / 000 / 000 / 000	11/10/2021	3632	0328	I	U	EASEMENT/BOATSLIPS	RICHTER MARK R & BAR	HUEY BRIAN	\$ 0
000236 / 002 / 000 / 000 / 000	11/10/2021	3632	0252	V	U	FAMILY/RELAT GRNTR/E	HALL SCOTT B	HALL SCOTT B REV TR OF 2021	\$ 0
000236 / 006 / 000 / 000 / 000	11/10/2021	3632	0252	V	U	FAMILY/RELAT GRNTR/E	HALL SCOTT B	HALL SCOTT B REV TR OF 2021	\$ 0
000244 / 008 / 000 / 000 / 000	11/10/2021	3632	0252	V	U	FAMILY/RELAT GRNTR/E	HALL SCOTT B	HALL SCOTT B REV TR OF 2021	\$ 0
000021 / 005 / 000 / 000 / 000	11/12/2021	3632	0907	I	U	FAMILY/RELAT GRNTR/E	REMSON ROBERT L & SU	REMSON RS FAMILY TRUST	\$ 0
000072 / 035 / 000 / 000 / 000	11/12/2021	3632	0810	I	U	FAMILY/RELAT GRNTR/E	GRZEJKA THOMAS E REV		\$ 0
000072 / 035 / 000 / 000 / 000	11/12/2021	3632	0834	I	U	FAMILY/RELAT GRNTR/E	GRZEJKA THOMAS E	GRZEJKA THOMAS E REV TR O	\$ 0
000136 / 016 / 000 / 000 / 000	11/15/2021	3632	1107	I	U	IMPRVMNT U/C AT ASMT	BONNELL RICHARD M &	LOVLIN BRITNI A	\$ 575,000
000137 / 037 / 000 / 000 / 000	11/15/2021	3633	0133	I	U	FAMILY/RELAT GRNTR/E	DIAZ MARY E	REINER KEVIN R	\$ 172,533
000235 / 022 / 000 / 000 / 000	11/15/2021	3633	0257	I	U	FAMILY/RELAT GRNTR/E	MICHAELSON KAREN J	MICHAELSON HARTWELL TRU	\$ 0
000105 / 006 / 000 / 000 / 000	11/17/2021	3633	0888	V	U	LESS THAN 100% INT	SQUAM LAKES ASSOCIAT	LAKES REGION CONSERVATIO	\$ 80,000
000188 / 036 / 000 / 000 / 000	11/17/2021	3633	0835	I	U	FAMILY/RELAT GRNTR/E	WOOD LYNN N REV TRUS		\$ 0
000245 / 024 / 000 / B50 / 049	11/17/2021	3633	0876	I	U	FAMILY/RELAT GRNTR/E	WILSON WILLIAM G JR	WILSON FAMILY REV TRUST	\$ 0
000245 / 037 / 000 / 000 / 000	11/17/2021	3633	0876	I	U	FAMILY/RELAT GRNTR/E	WILSON WILLIAM G JR	WILSON FAMILY REV TRUST	\$ 0
000288 / 008 / 000 / L0B / 012	11/17/2021	3633	0885	I	U	FAMILY/RELAT GRNTR/E	LIPTAK MARK A & SAND	LIPTAK FAMILY TRUST	\$ 0
000288 / 008 / 000 / L0D / 006	11/17/2021	3633	0885	I	U	FAMILY/RELAT GRNTR/E	LIPTAK MARK A & SAND	LIPTAK FAMILY TRUST	\$ 0
000410 / 001 / 000 / 000 / 000	11/17/2021	3633	0888	V	U	LESS THAN 100% INT	SQUAM LAKES ASSOCIAT	LAKES REGION CONSERVATIO	\$ 80,000
000099 / 132 / 000 / 000 / 000	11/18/2021	3634	0275	I	U	UNK PERSONAL PROPRTY	LUONGO FAMILY IRREVO	QIAN KUN & WANG JING	\$ 430,000
000094 / 021 / 000 / 000 / 000	11/19/2021	3634	0367	I	U	UNK PERSONAL PROPRTY	SHEVENELL ROBIN W	MCCARTHY LORETTA	\$ 139,933
000242 / 009 / 000 / 000 / 000	11/19/2021	3634	0581	I	U	FAMILY/RELAT GRNTR/E	FITZPATRICK RICHARD	FITZPATRICK RICHARD & KARE	\$ 0
000243 / 028 / 001 / 000 / 000	11/19/2021	3634	0612	V	U	FAMILY/RELAT GRNTR/E	FITZPATRICK RICHARD	FITZPATRICK RICHARD & KARE	\$ 0

Parcel ID	Dated	Book	Page	I/V	Q/U	Unqualified Desc.	Grantor	Current Owner*	Sale Price
000278 / 009 / 000 / 000 / 000	11/19/2021	3634	0651	V	U	FINANCIAL CO GRNTR/E	FIFTH THIRD BANK/KIN	GREENE PATRICK H & KAREN M	\$ 97,533
000121 / 103 / 000 / 000 / 000	11/22/2021	3634	1073	V	U	ABUTTER SALE	PROPERTY OWNERS AT	PETRUZZIELLO LUCIANO & HE	\$ 73,000
000152 / 018 / 001 / 000 / 000	11/22/2021	3634	0850	V	U	IMPROVED POST SALE	MORRILL NORMA G REV	KNOWLES JOHN CHARLES	\$ 59,933
000245 / 024 / 000 / BS0 / 021	11/22/2021	3634	0994	I	U	FAMILY/RELAT GRNTR/E	MISHKIN MARVIN A & Y		\$ 0
000245 / 024 / 000 / BS0 / 021	11/22/2021	3634	0997	I	U	FAMILY/RELAT GRNTR/E	YUDKIN JOAN	YUDKIN JOAN 1999 TRUST	\$ 0
000245 / 024 / 000 / BS0 / 027	11/22/2021	3634	1003	I	U	FAMILY/RELAT GRNTR/E	MISHKIN MARVIN A & Y	MISHKIN MARVIN A 1999 TRUS	\$ 0
000245 / 024 / 000 / BS0 / 027	11/22/2021	3634	1006	I	U	FAMILY/RELAT GRNTR/E	MISHKIN MARVIN A		\$ 0
000245 / 033 / 000 / 000 / 000	11/22/2021	3634	0990	I	U	FAMILY/RELAT GRNTR/E	MISHKIN MARVIN A & Y	YUDKIN JOAN 1999 TRUST	\$ 0
000245 / 033 / 000 / 000 / 000	11/22/2021	3634	0992	I	U	FAMILY/RELAT GRNTR/E	YUDKIN JOAN		\$ 0
000245 / 038 / 000 / 000 / 000	11/22/2021	3634	0999	V	U	FAMILY/RELAT GRNTR/E	MISHKIN MARVIN A & Y	MISHKIN MARVIN A 1999 TRUS	\$ 0
000245 / 038 / 000 / 000 / 000	11/22/2021	3634	1001	V	U	FAMILY/RELAT GRNTR/E	MISHKIN MARVIN A		\$ 0
000249 / 032 / 000 / 000 / 000	11/22/2021	3634	1062	I	U	FAMILY/RELAT GRNTR/E	SULLIVAN JOHN M & JE	SULLIVAN FAMILY 2021 REV T	\$ 0
000249 / 044 / 000 / BS0 / 019	11/22/2021	3634	1062	I	U	FAMILY/RELAT GRNTR/E	SULLIVAN JOHN M & JE	SULLIVAN FAMILY 2021 REV T	\$ 0
000099 / 045 / 000 / 000 / 000	11/23/2021	3635	0418	I	U	FAMILY/RELAT GRNTR/E	ROBINSON ALEXANDRA M	BARNETT LAURIE	\$ 0
000221 / 025 / 000 / 000 / 000	11/23/2021	3635	0482	I	U	NO STAMP PER DEED	MANLY, CHARLES G II	KONA 2021 TRUST	\$ 0
000249 / 044 / 000 / BS0 / 018	11/23/2021	3635	0528	I	U	FAMILY/RELAT GRNTR/E	HIRD JOHN S JR IRREV	HIRD AGNES & BRUCE ET AL	\$ 0
000249 / 046 / 000 / 000 / 000	11/23/2021	3635	0528	I	U	FAMILY/RELAT GRNTR/E	HIRD JOHN S JR IRREV	HIRD AGNES & BRUCE ET AL	\$ 0
000018 / 030 / 000 / 000 / 000	11/24/2021	3635	0699	I	U	ESTATE SALE/FDCY COV	HODGDON FAMILY REVOC	VAUGHN JEFFREY II	\$ 275,000
000049 / 004 / 000 / 000 / 000	11/24/2021	3635	0902	I	U	DIVORCE PRTY GRNTR/E	LAMSON, JEREMY PHILL	YOUNG KAREN	\$ 0
000090 / 021 / 000 / 000 / 000	11/24/2021	3635	0671	I	U	FAMILY/RELAT GRNTR/E	HILL KENNETH/STANTON		\$ 0
000090 / 021 / 000 / 000 / 000	11/24/2021	3635	0693	I	U	FAMILY/RELAT GRNTR/E	HILL KENNETH H & STA	HILL KENNETH H REVOC TRUS	\$ 0
000181 / 002 / 000 / 000 / 000	11/24/2021	3635	0719	I	U	FAMILY/RELAT GRNTR/E	CLOUGH ANSON C & HEI	CHRISTMAS TREE LANE REALT	\$ 0
000066 / 019 / 000 / 000 / 000	11/30/2021	3636	0596	V	U	IMPRVMT U/C AT ASMT	LACEY IRRIGATION LLC	915 WHITTIER HIGHWAY REALT	\$ 99,933
000099 / 074 / 000 / 000 / 000	11/30/2021	3636	0756	I	U	FAMILY/RELAT GRNTR/E	POWELL-THORNTON MARI	POWELL-THORNTON MARION E	\$ 0
000222 / 003 / 000 / 000 / 000	11/30/2021	3636	0642	I	U	FAMILY/RELAT GRNTR/E	KEEFE ALICE MARIE ES	KEEFE OWEN ET AL	\$ 0
000099 / 009 / 000 / 000 / 000	12/02/2021	3637	0226	I	U	UNK PERSONAL PROPRTY	MAIMONE STEPHEN T &	DEYCHMAN ANNA A & BORIS A	\$ 495,000
000175 / 002 / 000 / 000 / 000	12/02/2021	3637	0244	I	U	ABUTTER SALE	SMITH MARY C REV TRU	SNOW BRIDGE REALTY LLC	\$ 350,000
000271 / 002 / 000 / 000 / 000	12/02/2021	3637	0067	V	U	FAMILY/RELAT GRNTR/E	POTHIER DEBRA		\$ 0
000129 / 025 / 000 / 000 / 000	12/06/2021	3636	0466	I	U	ESTATE SALE/FDCY COV	ESTATE-VECCHIARELLO	PILLA STEVEN P JR.	\$ 0
000141 / 030 / 000 / 000 / 000	12/06/2021	3637	0590	I	U	FAMILY/RELAT GRNTR/E	TAYLOR WILLIAM BRYAN	TAYLOR SUSAN ANN & CHEST	\$ 0
000180 / 041 / 000 / 000 / 000	12/07/2021	3637	0977	I	U	FAMILY/RELAT GRNTR/E	PUTNAM KENNETH P & L	39 WYMAN TRAIL REALTY TRU	\$ 0
000180 / 050 / 000 / 000 / 000	12/07/2021	3637	0975	I	U	FAMILY/RELAT GRNTR/E	PUTNAM KENNETH P		\$ 0
000220 / 001 / 000 / 000 / 000	12/07/2021	3637	0986	I	U	DIVORCE PRTY GRNTR/E	GREENWALD S KELLY I	GREENWALD EVAN R REV TR	\$ 0
000281 / 007 / 000 / 000 / 000	12/07/2021	3637	1105	I	U	UNK PERSONAL PROPRTY	MAYER ANNE D REVOCAB	HALL PHILIP R	\$ 1,063,733
000051 / 022 / 000 / 000 / 000	12/08/2021	3638	0144	I	U	UNK PERSONAL PROPRTY	ROUNTREE INVESTMENTS	LAFOGG CHRISTOPHER	\$ 345,000
000146 / 004 / 000 / 073 / 000	12/08/2021	ET21	0510	I	U	ESTATE SALE/FDCY COV	ZIMNY THOMAS J ESTAT		\$ 0
000146 / 004 / 000 / 073 / 000	12/08/2021	ET21	0512	I	U	ESTATE SALE/FDCY COV	ZIMNY ROBERT A ESTA		\$ 0
000238 / 023 / 000 / 000 / 000	12/08/2021	3638	0273	I	U	FAMILY/RELAT GRNTR/E	GORDON MICHAEL S & C	HAUSER I	\$ 4,800,000
000085 / 019 / 000 / 000 / 000	12/09/2021	3638	0631	I	U	FAMILY/RELAT GRNTR/E	GOREY PAULINE C 1994	GOREY BRENT & HAYES KARE	\$ 0
000085 / 020 / 000 / 000 / 000	12/09/2021	3638	0631	V	U	FAMILY/RELAT GRNTR/E	GOREY PAULINE C 1994	GOREY BRENT & HAYES KARE	\$ 0
000120 / 003 / 000 / 000 / 000	12/09/2021	3638	634	I	U	BOUNDARY ADJUSTMT	OPIE JAMES H	OPIE JAMES H	\$ 0
000146 / 004 / 000 / 030 / 000	12/09/2021	3638	0509	I	U	ESTATE SALE/FDCY COV	LEBLANC DONNA M EST	CUTTER ARTHUR & KIMBERLY	\$ 55,000
000255 / 003 / 000 / 000 / 000	12/09/2021	3638	0637	I	U	LESS THAN 100% INT	LOMBARDO DIANNE S		\$ 0
000255 / 005 / 000 / 000 / 000	12/09/2021	3638	0637	I	U	LESS THAN 100% INT	LOMBARDO DIANNE S		\$ 0
000072 / 046 / 000 / 000 / 000	12/10/2021	3638	0923	I	U	IMPROVED POST SALE	DOW DOUGLAS A & NOLA	SMITH CHAD & RANNO NICHOL	\$ 460,000
000089 / 016 / 000 / 000 / 000	12/10/2021	3638	0659	V	U	OTHER DOUBTFUL TITLE	CARBONE THOMAS J	RINKEL MICHAEL L & LORI A	\$ 45,000
000093 / 077 / 000 / 000 / 000	12/10/2021	3638	0644	I	U	FAMILY/RELAT GRNTR/E	PIENKOS WALTER L & B	PIENKOS FAMILY TRUST	\$ 0
000236 / 003 / 000 / 000 / 000	12/10/2021	3638	0735	I	U	MPC-CAN SELL SEPTLY	KENDALL CHARLES W JR	KABLIK BRIAN/LAURA 2019 TR	\$ 2,850,000
000244 / 009 / 000 / 000 / 000	12/10/2021	3638	0735	I	U	MPC-CAN SELL SEPTLY	KENDALL CHARLES W JR	KABLIK BRIAN/LAURA 2019 TR	\$ 2,850,000
000255 / 003 / 000 / 000 / 000	12/10/2021	3638	0652	I	U	LESS THAN 100% INT	LOMBARDO DIANNE S	LOMBARDO DIANNE S QUAL P	\$ 0
000255 / 005 / 000 / 000 / 000	12/10/2021	3638	0652	I	U	LESS THAN 100% INT	LOMBARDO DIANNE S	LOMBARDO DIANNE S QUAL P	\$ 0
000255 / 009 / 000 / BS0 / 076	12/10/2021	3638	0649	I	U	FAMILY/RELAT GRNTR/E	PIENKOS WALTER L	PIENKOS FAMILY TRUST	\$ 0
000255 / 009 / 000 / BS0 / 098	12/10/2021	3638	0646	I	U	FAMILY/RELAT GRNTR/E	PIENKOS WALTER L	PIENKOS FAMILY TRUST	\$ 0

Parcel ID	Dated	Book	Page	I/V	Q/U	Unqualified Desc.	Grantor	Current Owner*	Sale Price
000232 / 002 / 000 / 000 / 000	12/14/2021	3639	0354	I	U	FAMILY/RELAT GRNTR/E	BELL FRANCIS E/NANCY		\$ 0
000232 / 002 / 000 / 000 / 000	12/14/2021	3639	0351	I	U	FAMILY/RELAT GRNTR/E	BELL FRANCIS E/NANCY		\$ 0
000232 / 002 / 000 / 000 / 000	12/14/2021	3639	0348	I	U	FAMILY/RELAT GRNTR/E	BELL FRANCIS & NANCY		\$ 0
000232 / 010 / 000 / 000 / 000	12/14/2021	3639	0348	I	U	FAMILY/RELAT GRNTR/E	BELL FRANCIS & NANCY		\$ 0
000232 / 010 / 000 / 000 / 000	12/14/2021	3639	0354	V	U	FAMILY/RELAT GRNTR/E	BELL FRANCIS E/NANCY		\$ 0
000232 / 010 / 000 / 000 / 000	12/14/2021	3639	0351	V	U	FAMILY/RELAT GRNTR/E	BELL FRANCIS E/NANCY		\$ 0
000008 / 001 / 000 / 000 / 000	12/15/2021	3639	0834	V	U	FAMILY/RELAT GRNTR/E	SINKLER WHARTON	SINKLER FAMILY TRUST	\$ 0
000008 / 002 / 000 / 000 / 000	12/15/2021	3639	0822	V	U	FAMILY/RELAT GRNTR/E	SINKLER WHARTON	SINKLER FAMILY TRUST	\$ 0
000008 / 003 / 000 / 000 / 000	12/15/2021	3639	0822	V	U	FAMILY/RELAT GRNTR/E	SINKLER WHARTON	SINKLER FAMILY TRUST	\$ 0
000015 / 001 / 000 / 000 / 000	12/15/2021	3639	0822	V	U	FAMILY/RELAT GRNTR/E	SINKLER WHARTON	SINKLER FAMILY TRUST	\$ 0
000243 / 001 / 002 / 000 / 000	12/15/2021	3639	0935	V	U	FAMILY/RELAT GRNTR/E	CLABORN DAVID	MOULTONBOROUGH-CLABOR	\$ 0
000099 / 189 / 000 / 000 / 000	12/16/2021	3640	0015	I	U	FAMILY/RELAT GRNTR/E	CARBONNEAU ALBERT S	CARBONNEAU FAMILY REVOC	\$ 0
000113 / 012 / 000 / 000 / 000	12/16/2021	3640	0089	V	U	FAMILY/RELAT GRNTR/E	SCOTT ELIZABETH M RE	SCOTT FAMILY NH TRUST	\$ 0
000113 / 013 / 000 / 000 / 000	12/16/2021	3640	0087	I	U	FAMILY/RELAT GRNTR/E	SCOTT ELIZABETH M RE	SCOTT FAMILY NH TRUST	\$ 0
000142 / 055 / 000 / 000 / 000	12/16/2021	3639	1065	I	U	FAMILY/RELAT GRNTR/E	HOGAN MICHAEL W	HOGAN MICHAEL W 2021 TRU	\$ 0
000142 / 056 / 000 / 000 / 000	12/16/2021	3639	1065	V	U	FAMILY/RELAT GRNTR/E	HOGAN MICHAEL W	HOGAN MICHAEL W 2021 TRU	\$ 0
000283 / 018 / 000 / 000 / 000	12/16/2021	3640	0146	I	U	MP-CANT SELL SEPRTL	BUYS TODD A & KARI L	SILVERIO MARK G	\$ 2,976,000
000283 / 022 / 000 / 000 / 000	12/16/2021	3640	0146	I	U	MP-CANT SELL SEPRTL	BUYS TODD A & KARI L	SILVERIO MARK G	\$ 2,976,000
000288 / 008 / 000 / LOC / 002	12/17/2021	3640	0384	I	U	FAMILY/RELAT GRNTR/E	CANTARA PHILIP W	KROLL HEIDI LAUREN REV TR	\$ 33,000
000107 / 063 / 000 / 000 / 000	12/20/2021	3640	0726	I	U	FAMILY/RELAT GRNTR/E	GREENBAUM MEGAN	GREENBAUM JOSHUA M	\$ 0
000169 / 055 / 000 / 002 / 008	12/21/2021	3641	0048	I	U	ABUTTER SALE	GUPTA SEEMA REVOCABL	CATALANO STEPHEN R & JUD	\$ 275,000
000094 / 024 / 000 / 000 / 000	12/22/2021	3641	0332	I	U	LNDLRD/TENANT SALE	DALTON JULIE CARRICK	ONE HUNDRED ACRE WOOD F	\$ 1,500,000
000169 / 060 / 000 / 006 / 00F	12/22/2021	3641	0564	I	U	NO STAMP PER DEED	RMH BEDFORD CAPITAL	GNERR TAMAM & WILLIAM P	\$ 0
000086 / 005 / 000 / 000 / 000	12/23/2021	3641	0841	I	U	FAMILY/RELAT GRNTR/E	WOODMAN KRISTEN M	SAUNDERS WLA REV TRUST	\$ 145,000
000147 / 026 / 001 / 000 / 000	12/23/2021	3641	0781	V	U	ABUTTER SALE	VOGEL ALFRED F & OTT	HART DAVID C & CHRISTINE M	\$ 155,000
000067 / 013 / 000 / 000 / 000	12/27/2021	3642	0158	I	U	FAMILY/RELAT GRNTR/E	KELLIHER GENEVIEVE S	KELLIHER-TREVOR FAMILY T	\$ 0
000169 / 060 / 000 / 007 / 00G	12/27/2021	3642	0115	I	U	UNK PERSONAL PROPRTY	RMH BEDFORD CAPITAL	BROWN WENDYLEE	\$ 729,000
000232 / 002 / 000 / 000 / 000	12/27/2021	3642	0156	I	U	FAMILY/RELAT GRNTR/E	BELL SUSAN HARTSHORN	HARTSHORNE PRESCOTT C & W	\$ 0
000232 / 010 / 000 / 000 / 000	12/27/2021	3642	0156	V	U	FAMILY/RELAT GRNTR/E	BELL SUSAN HARTSHORN	HARTSHORNE PRESCOTT C & W	\$ 0
000247 / 012 / 000 / 000 / 000	12/29/2021	3642	0899	I	U	COMPLEX COMMRC SALE	ROBINDEL INC	81-82 GPR LLC	\$ 5,000,000
000247 / 013 / 000 / 000 / 000	12/29/2021	3642	0899	I	U	COMPLEX COMMRC SALE	ROBINDEL INC	81-82 GPR LLC	\$ 5,000,000
000022 / 004 / 000 / 000 / 000	12/30/2021	3642	0970	I	U	INSUF CNT MKT EXPOSUR	LAPORTE STEVEN J	POOLER WENDY JEAN	\$ 400,000
000064 / 005 / 000 / 000 / 000	12/30/2021	3643	0039	V	U	MP-CAN SELL SEPTLY	BEARS NEST TRAIL LLC	GOOLGASIAN DAVID L JR	\$ 2,100,000
000064 / 006 / 000 / 000 / 000	12/30/2021	3643	0039	V	U	MP-CAN SELL SEPTLY	BEARS NEST TRAIL LLC	GOOLGASIAN DAVID L JR	\$ 2,100,000
000122 / 012 / 000 / 000 / 000	12/30/2021	3642	1003	V	U	ABUTTER SALE	LIM EPSTEIN NOMINEE		\$ 67,800
000264 / 010 / 000 / 000 / 000	12/30/2021	3643	0156	I	U	UNK PERSONAL PROPRTY	HRUZD ANTONIO F & DE	MAKI BRIAN DANIEL	\$ 3,200,000
000278 / 027 / 000 / 000 / 000	12/30/2021	3643	0148	I	U	FAMILY/RELAT GRNTR/E	FIELDS GLORIA M QUAL		\$ 0
000278 / 027 / 000 / 000 / 000	12/30/2021	3643	0151	I	U	FAMILY/RELAT GRNTR/E	NORMAN SHERRY F		\$ 0
000278 / 027 / 000 / 000 / 000	12/30/2021	3643	0153	I	U	FAMILY/RELAT GRNTR/E	NORMAN SHERRY F & DU	15 MALLARD WAY LLC	\$ 0
000112 / 058 / 000 / 000 / 000	01/04/2022	3643	0322	I	U	MP-CANT SELL SEPRTL	KOMLOS PHYLLIS J	TRENTESEAU MICHAEL	\$ 715,000
000112 / 064 / 000 / 000 / 000	01/04/2022	3643	0322	I	U	MP-CANT SELL SEPRTL	KOMLOS PHYLLIS J	TRENTESEAU MICHAEL	\$ 715,000
000219 / 011 / 000 / 000 / 000	01/05/2022	3643	0729	I	U	FAMILY/RELAT GRNTR/E	BLACK CAT ISLAND REA	LEOPARDS LEAP TRUST	\$ 0
000219 / 017 / 000 / 000 / 000	01/05/2022	3643	0729	V	U	MP-CAN SELL SEPTLY	BLACK CAT ISLAND REA	LEOPARDS LEAP TRUST	\$ 0
000130 / 009 / 000 / 000 / 000	01/06/2022	3644	0165	V	U	ABUTTER SALE	MORAC PRISCILLA A		\$ 18,533
000130 / 009 / 000 / 000 / 000	01/06/2022	3644	0167	V	U	ABUTTER SALE	PROPERTY OWNERS AT	CAPUTO NICHOLAS F & LINDA M	\$ 18,533
000223 / 042 / 000 / 000 / 000	01/06/2022	3644	0026	I	U	FAMILY/RELAT GRNTR/E	ECKHOFF PETER B REV	ECKHOFF PETER B REV TRUST	\$ 0
000199 / 009 / 000 / 000 / 000	01/10/2022	3644	0858	I	U	FAMILY/RELAT GRNTR/E	GILCHRIST ANDREW	GILCHRIST IAN CHARLES & HU	\$ 560,000
000221 / 020 / 000 / 000 / 000	01/10/2022	3644	0778	I	U	FAMILY/RELAT GRNTR/E	MACMILLIN STEPHEN F	BRISSETTE/MACMILLIN TR OF 2	\$ 0
000272 / 045 / 000 / 000 / 000	01/10/2022	3644	0844	I	U	MP-CAN SELL SEPTLY	BOOMSMA JOAN D&WALLA	SKALA ERIK J & EMMANUELLE	\$ 5,400,000
000272 / 054 / 000 / 000 / 000	01/10/2022	3644	0844	I	U	MP-CAN SELL SEPTLY	BOOMSMA JOAN D&WALLA	SKALA ERIK J & EMMANUELLE	\$ 5,400,000
000181 / 011 / 000 / 000 / 000	01/11/2022	3645	0025	V	U	FAMILY/RELAT GRNTR/E	PASTRICK COURTNEY CL		\$ 0
000067 / 026 / 000 / 000 / 000	01/12/2022	ET21	0410	I	U	FAMILY/RELAT GRNTR/E	STECHEER SANDRA LEE		\$ 0
000180 / 006 / 000 / 000 / 000	01/12/2022	3645	0297	I	U	FAMILY/RELAT GRNTR/E	GREENE ERIC P & DEBB	GREENE ERIC P & DEBBIE 2021	\$ 0

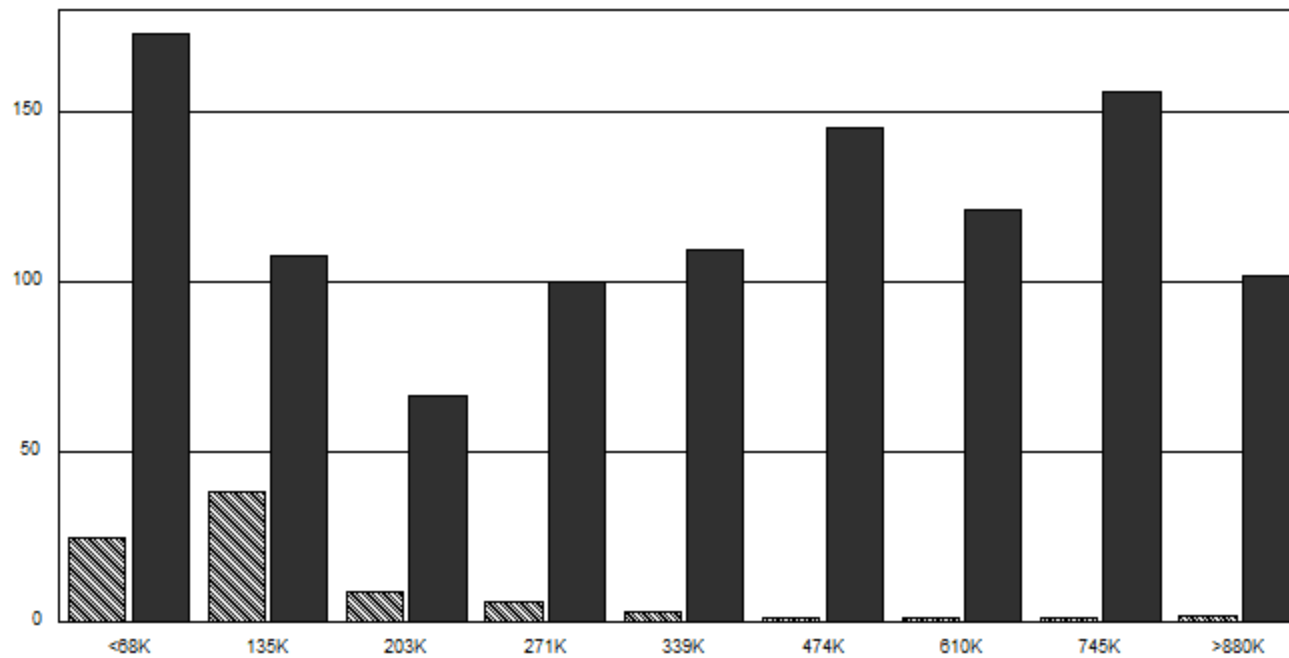
Parcel ID	Dated	Book	Page	I/V	Q/U	Unqualified Desc.	Grantor	Current Owner*	Sale Price
000145 / 008 / 000 / 000 / 000	01/13/2022	3645	783	V	U	FAMILY/RELAT GRNTR/E	SOUTHARD HEIDI L	SOUTHARD HEIDI L TRUST/TTE	\$ 0
000145 / 010 / 000 / 000 / 000	01/13/2022	3645	0783	I	U	FAMILY/RELAT GRNTR/E	SOUTHARD HEIDI	SOUTHARD HEIDI L TRUST	\$ 0
000287 / 025 / 000 / 000 / 000	01/13/2022	3645	0662	I	U	FAMILY/RELAT GRNTR/E	BEANE EVA F 2002 TRU		\$ 0
000287 / 025 / 000 / 000 / 000	01/13/2022	3645	0668	I	U	FAMILY/RELAT GRNTR/E	BEANE RUSSELL J	BEANE RUSSELL J TRUST	\$ 0
000194 / 016 / 000 / 000 / 000	01/14/2022	3645	0795	I	U	FAMILY/RELAT GRNTR/E	BAKER MICHAEL W & DI	BAKER FAMILY TRUST	\$ 0
000129 / 056 / 000 / 000 / 000	01/19/2022	3647	0143	I	U	FAMILY/RELAT GRNTR/E	JENSEN RANDY & RUTH	JENSEN RANDY G & RUTH S LI	\$ 0
000255 / 009 / 000 / BSO / 009	01/19/2022	3646	0851	I	U	NO STAMP PER DEED	ROBERTSON JAMES T	CHEMI LOUIS	\$ 0
000169 / 060 / 000 / 003 / 00C	01/20/2022	3647	0467	I	U	FAMILY/RELAT GRNTR/E	LOPES FABRICIO	14C LAKE SHORE DRIVE LLC	\$ 0
000254 / 012 / 000 / 000 / 000	01/21/2022	3647	0524	I	U	FAMILY/RELAT GRNTR/E	JAKOBSEN TORE & DEE	JAKOBSEN DOLORES & TORE I	\$ 0
000149 / 003 / 000 / 000 / 000	01/24/2022	3647	0947	I	U	FAMILY/RELAT GRNTR/E	GUNDERMANN RENATE E	GUNDERMANN RENATE E TRU	\$ 0
000245 / 119 / 000 / 000 / 000	01/24/2022	3647	0805	V	U	FAMILY/RELAT GRNTR/E	MCGOWAN MARY STRAYER	MCGOWAN MOLLY	\$ 0
000245 / 120 / 000 / 000 / 000	01/24/2022	3647	0807	V	U	FAMILY/RELAT GRNTR/E	MCGOWAN MARY STRAYER	MCGOWAN MOLLY	\$ 0
000263 / 008 / 000 / 000 / 000	01/24/2022	3647	1026	I	U	FAMILY/RELAT GRNTR/E	SCIONTI ANNE C & BRE	BRETT MICHAEL & KAREN	\$ 360,000
000129 / 060 / 000 / 000 / 000	01/25/2022	3647	1060	I	U	NO STAMP PER DEED	PARADISE RONALD L	WHALEN MICHAEL P & ROSAL	\$ 0
000142 / 057 / 000 / 000 / 000	01/25/2022	3648	0157	V	U	FAMILY/RELAT GRNTR/E	SANTARPIO FAMILY REV	SANTARPIO ELIZABETH J 2022 T	\$ 0
000142 / 064 / 000 / 000 / 000	01/25/2022	3648	0157	V	U	FAMILY/RELAT GRNTR/E	SANTARPIO FAMILY REV	SANTARPIO ELIZABETH J 2022 T	\$ 0
000188 / 036 / 000 / 000 / 000	01/25/2022	3648	0051	I	U	FAMILY/RELAT GRNTR/E	WOOD GARY L & LYNN N	WOOD LYNN N REV TRUST OF 2	\$ 0
000129 / 076 / 000 / 000 / 000	01/26/2022	3648	0476	I	U	FAMILY/RELAT GRNTR/E	RORK DANIEL R & ANN	RORK REVOCABLE TRUST	\$ 0
000098 / 043 / 000 / 000 / 000	01/27/2022	3648	0688	I	U	FAMILY/RELAT GRNTR/E	CONNORS RICHARD F		\$ 0
000098 / 043 / 000 / 000 / 000	01/27/2022	3648	0690	I	U	FAMILY/RELAT GRNTR/E	CONNORS RICHARD & BA	CONNORS FAMILY REALTY TR	\$ 0
000180 / 050 / 000 / 000 / 000	01/27/2022	3648	0692	I	U	NO STAMP PER DEED	PUTNAM KENNETH & LI	PUTNAM FAMILY 2021 TRUST	\$ 0
000189 / 027 / 000 / 000 / 000	01/27/2022	3648	0697	I	U	FAMILY/RELAT GRNTR/E	HENZE NH NOMINEE TRU	HENZE NH NOMINEE TRUST	\$ 0
000120 / 042 / 000 / 000 / 000	01/28/2022	3648	0842	V	U	ABUTTER SALE	PROPERTY OWNERS AT		\$ 18,000
000121 / 129 / 000 / 000 / 000	01/28/2022	3648	0928	V	U	ABUTTER SALE	PROPERTY OWNERS AT S		\$ 18,000
000402 / 001 / 000 / 000 / 000	01/28/2022	3648	0870	V	U	FAMILY/RELAT GRNTR/E	MOREN RICHARD L	MOREN RICHARD TRUST	\$ 0
000120 / 014 / 000 / 000 / 000	01/31/2022	3648	1045	I	U	FAMILY/RELAT GRNTR/E	WEIDEMAN DAVID & DIA		\$ 0
000142 / 001 / 000 / 000 / 000	02/01/2022	3649	0717	I	U	LNDLRD/TENANT SALE	OM MOULTONBOROUGH RE		\$ 850,000
000173 / 005 / 000 / 000 / 000	02/01/2022	3649	0739	I	U	FAMILY/RELAT GRNTR/E	BISHOP JOHN C & CARM	BISHOP CARMEN & JOHN 2022 R	\$ 0
000264 / 028 / 000 / 000 / 000	02/01/2022	3649	0409	V	U	IMPRVMNT U/C AT ASMT	DIORIO DAVID A & KIM	POTHIER DEBRA & ROBERT	\$ 355,000
000174 / 027 / 000 / 000 / 000	02/02/2022	3649	1070	I	U	FAMILY/RELAT GRNTR/E	COAKLEY SUSAN S & TI	COAKLEY FAMILY REVOCABL	\$ 0
000207 / 004 / 000 / 000 / 000	02/02/2022	3649	1028	I	U	FAMILY/RELAT GRNTR/E	GARDEN HILL NOMINEE	GARDEN HILL MHB QUAL PER	\$ 0
000235 / 023 / 000 / 000 / 000	02/02/2022	3649	1074	I	U	MP-CAN SELL SEPTLY	PARKS FREDERICK E JR		\$ 865,500
000255 / 009 / 000 / BSO / 010	02/02/2022	3649	1074	I	U	MP-CAN SELL SEPTLY	PARKS FREDERICK JR &		\$ 865,500
000121 / 022 / 000 / 000 / 000	02/03/2022	3650	0252	I	U	LESS THAN 100% INT	FURTADO FAMILY 2016	FURTADO THOMAS R & LAUR	\$ 0
000169 / 052 / 000 / 000 / 000	02/03/2022	3650	0158	I	U	FAMILY/RELAT GRNTR/E	DETWILLER THOMAS H &	DETWILLER MELISSA J FAMIL	\$ 0
000043 / 016 / 000 / 000 / 000	02/07/2022	3650	0675	I	U	FAMILY/RELAT GRNTR/E	BURTON RONALD	BURTON RONALD & QUIMBY M	\$ 0
000192 / 016 / 000 / 000 / 000	02/07/2022	3650	0919	I	U	LESS THAN 100% INT	GENTRY DOUGLAS	MCCORMACK THOMAS & LE	\$ 0
000132 / 055 / 000 / 000 / 000	02/08/2022	3650	1071	I	U	FAMILY/RELAT GRNTR/E	WEITZMAN ANDREW M &	WEITZMAN ANDREW M 2006 T	\$ 0
000092 / 009 / 000 / 000 / 000	02/09/2022	3651	0207	I	U	FAMILY/RELAT GRNTR/E	LAMARCA CHARLES T RE		\$ 0
000092 / 009 / 000 / 000 / 000	02/09/2022	3651	0209	I	U	FAMILY/RELAT GRNTR/E	LAMARCA CHARLES T &		\$ 0
000145 / 049 / 000 / 000 / 000	02/10/2022	3651	0382	I	U	FAMILY/RELAT GRNTR/E	JEFFREY EDWARD H & L	JEFFREY FAMILY REVOCABLE T	\$ 0
000145 / 051 / 000 / 000 / 000	02/10/2022	3651	0382	I	U	FAMILY/RELAT GRNTR/E	JEFFREY EDWARD H & L	JEFFREY FAMILY REVOCABLE T	\$ 0
000238 / 029 / 000 / 000 / 000	02/10/2022	3651	0379	I	U	FAMILY/RELAT GRNTR/E	SIRACO FRANCIS M & M	SIRACO FAMILY IRREVOCABL	\$ 0
000081 / 009 / 000 / 000 / 000	02/11/2022	3651	0573	V	U	FAMILY/RELAT GRNTR/E	TARICA PAMELA		\$ 0
000081 / 009 / 000 / 000 / 000	02/11/2022	3651	0578	V	U	FAMILY/RELAT GRNTR/E	TARICA LAURENCE	TNH REALTY - 453 HH LLC	\$ 0
000081 / 009 / 000 / 000 / 000	02/11/2022	3651	0568	V	U	FAMILY/RELAT GRNTR/E	TARICA NEW HAMPSHIRE		\$ 0
000120 / 014 / 000 / 000 / 000	02/11/2022	3651	0470	I	U	FAMILY/RELAT GRNTR/E	WEIDEMAN DIANA L	12 FINCH STREET IRREVOCABL	\$ 0
000079 / 006 / 000 / 000 / 000	02/14/2022	3652	0056	I	U	FAMILY/RELAT GRNTR/E	MURPHY KEVIN H & DON	MURPHY DONA W 2022 TRUST	\$ 0
000079 / 006 / 000 / 000 / 000	02/14/2022	3652	0059	I	U	FAMILY/RELAT GRNTR/E	MURPHY DONA W		\$ 0
000129 / 017 / 000 / 000 / 000	02/14/2022	3651	1066	V	U	MP-CAN SELL SEPTLY	DEBERARDINIS KEVIN S	FEELEY ERICA & PETER	\$ 95,000
000129 / 018 / 000 / 000 / 000	02/14/2022	3651	1040	I	U	MP-CAN SELL SEPTLY	DEBERADINIS KEVIN S	FEELEY ERICA & PETER	\$ 380,000
000263 / 002 / 000 / 000 / 000	02/14/2022	3651	0974	I	U	FAMILY/RELAT GRNTR/E	TRUJILLO HENRY A	TRUJILLO HENRY A LIVING TR	\$ 0
000018 / 032 / 000 / 000 / 000	02/18/2022	3652	1002	I	U	FAMILY/RELAT GRNTR/E	MYTY INC	MOULTONBOROUGH MYVY L	\$ 1,350,000

Parcel ID	Dated	Book	Page	I/V	Q/U	Unqualified Desc.	Grantor	Current Owner*	Sale Price
000160 / 010 / 000 / 000 / 000	02/18/2022	3653	0058	I	U	LESS THAN 100% INT	BERWIND JAMES D	CREAMER JOANNA B	\$ 3,000,000
000160 / 011 / 000 / 000 / 000	02/18/2022	3653	0058	I	U	LESS THAN 100% INT	BERWIND JAMES D	CREAMER JOANNA B	\$ 3,000,000
000160 / 012 / 000 / 000 / 000	02/18/2022	3653	0058	I	U	LESS THAN 100% INT	BERWIND JAMES D	CREAMER JOANNA B	\$ 3,000,000
000160 / 014 / 000 / 000 / 000	02/18/2022	3653	0058	I	U	LESS THAN 100% INT	BERWIND JAMES D	CREAMER JOANNA B	\$ 3,000,000
000204 / 002 / 000 / 000 / 000	02/18/2022	3652	1060	V	U	MP-CAN SELL SEPTLY	ROWELL DANIEL S REVO	MARCEAU REAL ESTATE INV	\$ 1,130,000
000204 / 003 / 000 / 000 / 000	02/18/2022	3652	1060	V	U	MP-CAN SELL SEPTLY	ROWELL DANIEL S REVO	MARCEAU REAL ESTATE INV	\$ 1,130,000
000050 / 017 / 000 / 000 / 000	02/22/2022	3653	0510	V	U	FAMILY/RELAT GRNTR/E	CSENDES NICHOLAS & M	CSENDES NICHOLAS & MARLE	\$ 0
000118 / 001 / 000 / 000 / 000	02/23/2022	3653	0700	V	U	FAMILY/RELAT GRNTR/E	SABER JUDI A & RAYMU	SABER FAMILY 2022 LIVING TR	\$ 0
000265 / 005 / 000 / 000 / 000	02/24/2022	3653	0911	V	U	FAMILY/RELAT GRNTR/E	BASSLER ELEANOR S RE		\$ 0
000265 / 005 / 000 / 000 / 000	02/24/2022	3653	0925	V	U	FAMILY/RELAT GRNTR/E	BASSLER KARL FREDERI	BASSLER K FREDERICK IV TRU	\$ 0
000265 / 010 / 000 / 000 / 000	02/24/2022	3653	0925	V	U	FAMILY/RELAT GRNTR/E	BASSLER KARL FREDERI		\$ 0
000265 / 010 / 000 / 000 / 000	02/24/2022	3653	0911	V	U	FAMILY/RELAT GRNTR/E	BASSLER ELEANOR S RE	BASSLER K FREDERICK IV TRU	\$ 0
000115 / 010 / 000 / 000 / 000	02/25/2022	3654	0440	I	U	FAMILY/RELAT GRNTR/E	SMITH GREGORY P	SMITH GREGORY FAMILY 2022	\$ 0
000146 / 004 / 000 / 083 / 000	02/25/2022	3654	0459	I	U	FAMILY/RELAT GRNTR/E	LANDRY SHAWN M & MEG	LANDRY FAMILY REVOCABLE T	\$ 0
000237 / 011 / 000 / 000 / 000	02/25/2022	3654	0233	I	U	FAMILY/RELAT GRNTR/E	MARSHALL JAMES S ET	MARSHALL J&L FAM REV TRU	\$ 0
000120 / 077 / 000 / 000 / 000	02/28/2022	3654	0622	I	U	FAMILY/RELAT GRNTR/E	CHAREST PETER D & MA	CHAREST PETER D LIVING TR	\$ 0
000121 / 099 / 000 / 000 / 000	02/28/2022	3654	0480	I	U	FAMILY/RELAT GRNTR/E	SARNOFF ROBERT & LYN	SARNOFF FAMILY NH REV TRU	\$ 0
000221 / 042 / 000 / 000 / 000	02/28/2022	3654	0737	V	U	FAMILY/RELAT GRNTR/E	PENSCO TRUST CO CUST	O'CONNELL PAUL G	\$ 0
000129 / 020 / 000 / 000 / 000	03/01/2022	3654	1040	I	U	DEED TO QUIET TITLE	SNOW DONNA		\$ 0
000129 / 020 / 000 / 000 / 000	03/01/2022	3654	1046	I	U	FAMILY/RELAT GRNTR/E	SNOW DONNA M	SNOW DONNA MAE REV TRUS	\$ 0
000129 / 020 / 000 / 000 / 000	03/01/2022	3654	1042	I	U	LESS THAN 100% INT	DORIS AND DONNA TRUS		\$ 0
000129 / 020 / 000 / 000 / 000	03/01/2022	3654	1044	I	U	LESS THAN 100% INT	DORIS AND DONNA TRUS		\$ 90,000
000130 / 038 / 000 / 000 / 000	03/01/2022	3654	0879	I	U	MP-CAN SELL SEPTLY	162 CASTLE SHORE ROA	KING JEAN & PETE	\$ 1,500,000
000130 / 044 / 000 / 000 / 000	03/01/2022	3654	0879	I	U	MP-CAN SELL SEPTLY	162 CASTLE SHORE ROA	KING JEAN & PETE	\$ 1,500,000
000169 / 055 / 000 / 002 / 003	03/01/2022	3654	1084	I	U	FAMILY/RELAT GRNTR/E	WALLACE KENNETH	ANCHOR REALTY TRUST	\$ 210,000
000188 / 012 / 000 / 000 / 000	03/02/2022	3655	0455	I	U	LESS THAN 100% INT	DOW SCOTT C & KAREN	FLODMAN DAVID A & LORI M	\$ 425,000
000188 / 016 / 000 / 000 / 000	03/02/2022	3655	0455	V	U	LESS THAN 100% INT	DOW SCOTT C & KAREN	FLODMAN DAVID A & LORI M	\$ 425,000
000283 / 014 / 000 / 005 / 018	03/02/2022	3655	0540	I	U	FAMILY/RELAT GRNTR/E	THOMAS ROBERT T & SU		\$ 0
000121 / 136 / 000 / 000 / 000	03/03/2022	3655	0644	I	U	FAMILY/RELAT GRNTR/E	LONGO EDWARD L & ANI		\$ 0
000146 / 004 / 000 / 130 / 000	03/04/2022	3655	0826	I	U	FAMILY/RELAT GRNTR/E	LAVIN THOMAS J	LAVIN THOMAS JR & JAIMEE	\$ 0
000052 / 010 / 000 / 000 / 000	03/07/2022	3656	0025	I	U	FAMILY/RELAT GRNTR/E	LEBARON PAMELA L & J	LEBARON PAMELA L & JAMES B	\$ 0
000200 / 041 / 000 / 000 / 000	03/09/2022	3656	0530	I	U	FAMILY/RELAT GRNTR/E	LUCIA JOANNE	LUCIA JOANNE REV INDENTUR	\$ 0
000146 / 004 / 000 / 060 / 000	03/14/2022	3656	0938	I	U	FAMILY/RELAT GRNTR/E	WAREING MARY ANN		\$ 0
000146 / 004 / 000 / 060 / 000	03/14/2022	3656	1044	I	U	FAMILY/RELAT GRNTR/E	WAREING RONALD M	WAREING 2022 TRUST	\$ 0
000146 / 004 / 000 / BS0 / 027	03/14/2022	3656	0938	I	U	FAMILY/RELAT GRNTR/E	WAREING MARY ANN	WAREING 2022 TRUST	\$ 0
000146 / 004 / 000 / BS0 / 027	03/14/2022	3656	1044	I	U	FAMILY/RELAT GRNTR/E	WAREING RONALD M		\$ 0
000280 / 015 / 000 / 000 / 000	03/15/2022	3657	0016	I	U	FAMILY/RELAT GRNTR/E	VAN FLANDERN GEOFFRE		\$ 0
000049 / 012 / 000 / 000 / 000	03/18/2022	3657	1004	I	U	FAMILY/RELAT GRNTR/E	CAMPBELL MARY N & MI	CAMPBELL MARY N & MICHA	\$ 0
000280 / 015 / 000 / 000 / 000	03/21/2022	3657	0020	I	U	FAMILY/RELAT GRNTR/E	VAN FLANDERN LINETTE	VAN FLANDERN LINETTE M L	\$ 0
000263 / 045 / 000 / 000 / 000	03/22/2022	3658	0193	I	U	FAMILY/RELAT GRNTR/E	GILLIS WILLIAM E & M	GILLIS FAMILY REVOCABLE T	\$ 0
000065 / 004 / 000 / 000 / 000	03/23/2022	3658	0554	I	U	FAMILY/RELAT GRNTR/E	OLIVER JOHN J & DAVI	LEE FAMILY FARM TRUST	\$ 0
000242 / 025 / 000 / 000 / 000	03/23/2022	3658	478	I	U	BOUNDARY ADJUSTMT	CB SPORTS LLC	CB SPORTS LLC	\$ 0
000134 / 025 / 000 / 000 / 000	03/25/2022	3659	0015	I	U	ESTATE SALE/FDCY COV	CALDWELL GERALDINE E	LEMIEN MICHAEL J	\$ 367,533
000179 / 010 / 000 / 000 / 000	03/25/2022	3658	0807	I	U	FAMILY/RELAT GRNTR/E	SMITH NANCY M	SMITH NANCY M REVOCABLE T	\$ 0
000200 / 020 / 000 / 000 / 000	03/25/2022	3658	0856	V	U	FAMILY/RELAT GRNTR/E	LAMOUREUX DAVID A &	LAMOUREUX DAVID A & CAT	\$ 0
000200 / 025 / 000 / 000 / 000	03/25/2022	3658	0852	V	U	FAMILY/RELAT GRNTR/E	LAMOUREUX DAVID A &	BAY ROAD BEACH REV TRUST	\$ 0
000201 / 017 / 000 / 000 / 000	03/25/2022	3658	0854	I	U	FAMILY/RELAT GRNTR/E	LAMOUREUX DAVID A &	LAMOUREUX DAVID A & CAT	\$ 0
000245 / 066 / 000 / 000 / 000	03/25/2022	ET20	0328	V	U	FAMILY/RELAT GRNTR/E	KUO SHAN S	KUO TIMOTHY	\$ 0
000255 / 009 / 000 / BS0 / 104	03/25/2022	3658	0858	I	U	FAMILY/RELAT GRNTR/E	LAMOUREUX DAVID	LAMOUREUX DAVID A & CAT	\$ 0
000099 / 175 / 000 / 000 / 000	03/28/2022	3659	0150	I	U	LIFE EST/DEFER 1YR+	TINTO JEAN	ROY GINA	\$ 0
000121 / 041 / 000 / 000 / 000	03/30/2022	3659	0743	I	U	FAMILY/RELAT GRNTR/E	MANSFIELD RICHARD	MANSFIELD RICHARD D IRREV	\$ 0
000172 / 020 / 000 / 000 / 000	03/31/2022	3659	1101	I	U	FAMILY/RELAT GRNTR/E	ALPINE PARK ROAD TRU		\$ 0

Code	Description
11	NOT ASSESSD SEPARATE
12	SUBDIVIDED POST ASMT
13	IMPROVED POST SALE
14	IMPROVED POST ASMT
15	IMPRVMNT U/C AT ASMT
16	L/O ASMT - L/B SALE
17	L/B ASMT - L/O SALE
19	MULTI-TOWN PROPERTY
20	MPC-CANT SELL SEPRTL
21	MPC-CAN SELL SEPRTLY
22	INDETERMINATE PRICE
23	NO STAMP PER DEED
24	ABUTTER SALE
25	INSUF CNT MKT EXPOSUR
26	MINERAL RIGHTS ONLY
27	LESS THAN 100% INT
28	LIFE EST/DEFER 1YR+
29	PLOTAGE/ASMBL IMPACT
30	TIMESHARE
31	EASEMENT/BOATSLIPS
32	TIMBER RIGHTS
33	LNDLRD/TENANT SALE
34	PUBLIC UTIL GRNTR/E
35	GOVMT AGENCY GRNTR/E
36	REL/CHAR/EDU GRNTR/E
37	FINANCIAL CO GRNTR/E
38	FAMILY/RELAT GRNTR/E
39	DIVORCE PRTY GRNTR/E
40	BUSIN AFFIL GRNTR/E
41	GOV REL ENT/NHH/FNMA
43	SHORT SALE RQ 3RDPTY
44	NONMKT TRUST GRNTR/E
45	BOUNDARY ADJUSTMT
47	OTHR SALE OF CONVENC
48	COURT/SHERIFF SALE
49	DEED INLIEU FORECLSR
50	TAX SALE
51	FORECLOSURE
52	OTHER FORCED SALE
54	DEED TO QUIET TITLE
56	OTHER DOUBTFUL TITLE
57	LARGE VALUE IN TRADE
58	INSTALLMENT SALE
60	UNIDENT IN ASSR RECS
66	COMPLEX COMMRL SALE
67	UNK PERSONAL PROPRTY
69	LEASE W/ UNK TERMS
70	BUYR/SELR COST SHIFT
77	ASSMNT ENCUMBRANCES
80	SUBSID/ASSIST HOUSNG
81	ESTATE SALE/FDCY COV
82	DEED DATE TOO OLD
83	CEMETERY LOTS
87	XS LOCALE IN SAMPLE
88	XS PRP TYP IN SAMPLE
89	RESALE IN EQ PERIOD
90	RSA 79-A CURRENT USE
97	RSA 79-B CONSRV ESMT
98	SALE RELATD ASMT CHG
99	UNCLASSFYD EXCLUSION

Appendix J
Land Valuation Reports

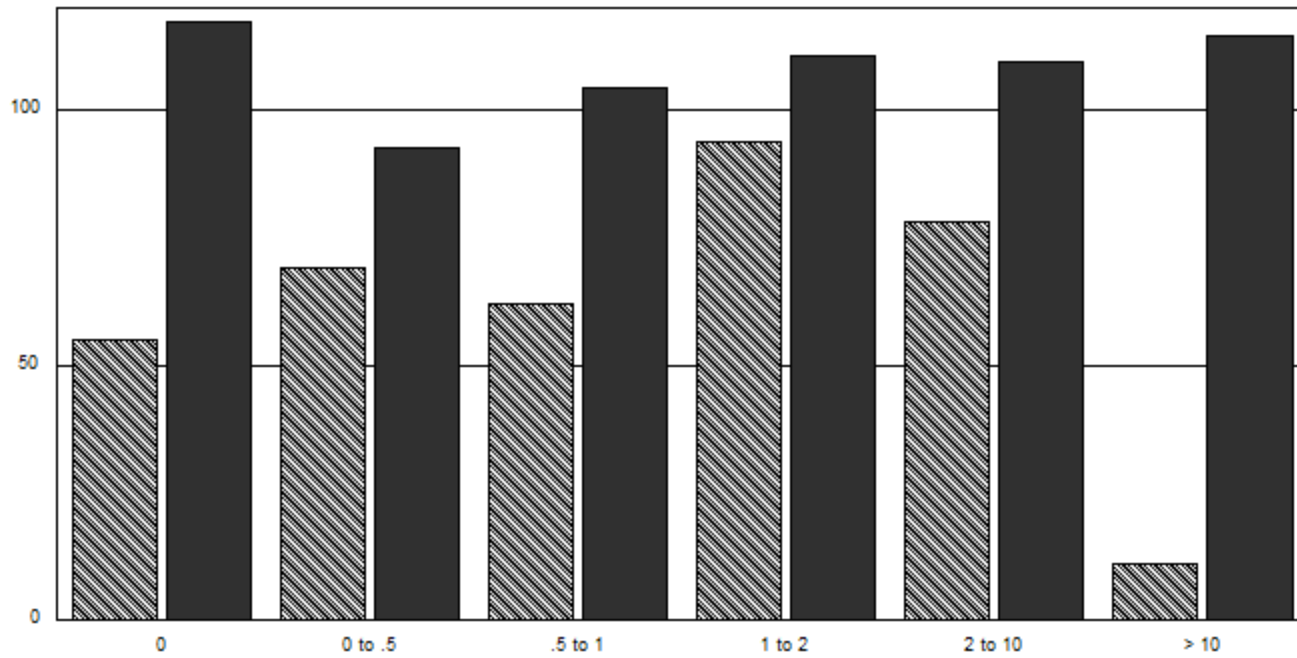
Moultonborough:Median A/S Ratio by Sale Price





		# of Parcels	Median A/S x 100
<68K	<= \$67,726	25	173.25
135K	\$67,727 to \$135,452	38	107.54
203K	\$135,453 to \$203,178	9	66.63
271K	\$203,179 to \$270,904	6	100.25
339K	\$270,905 to \$338,630	3	109.46
474K	\$406,357 to \$474,082	1	145.38
610K	\$541,809 to \$609,534	1	121.47
745K	\$677,261 to \$744,986	1	156.37
>880K	> \$880,438	2	101.81

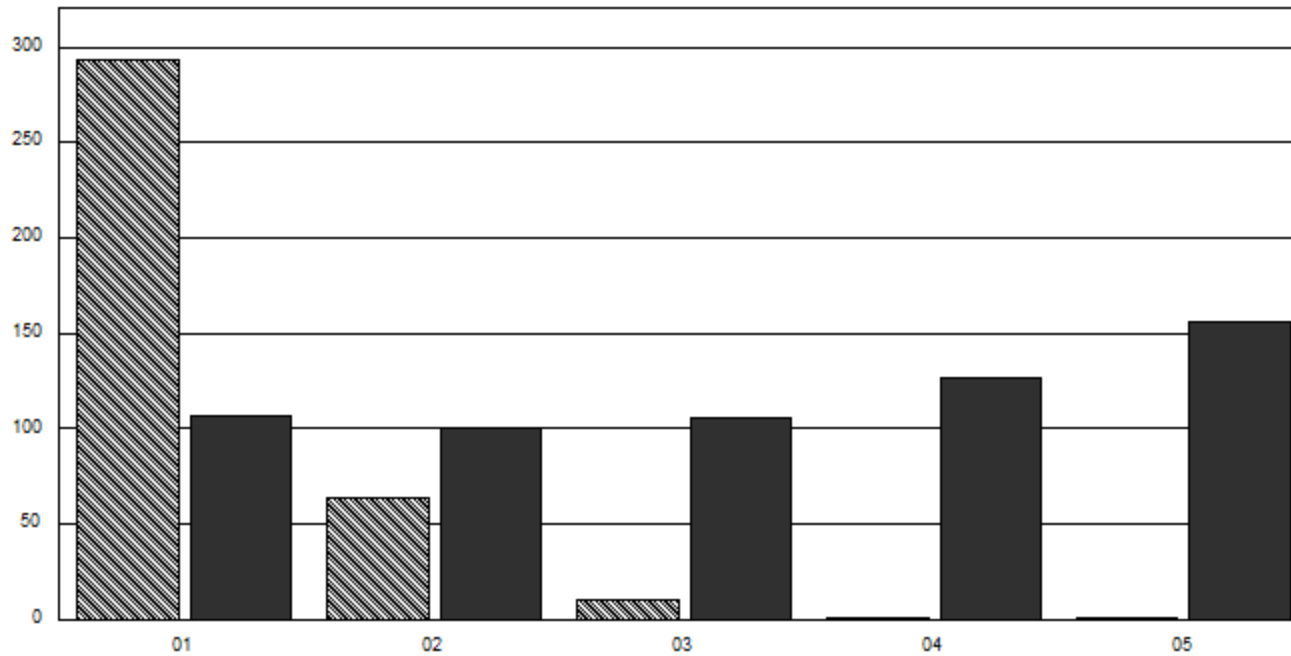
86

Moultonborough:Median A/S Ratio by Acreage



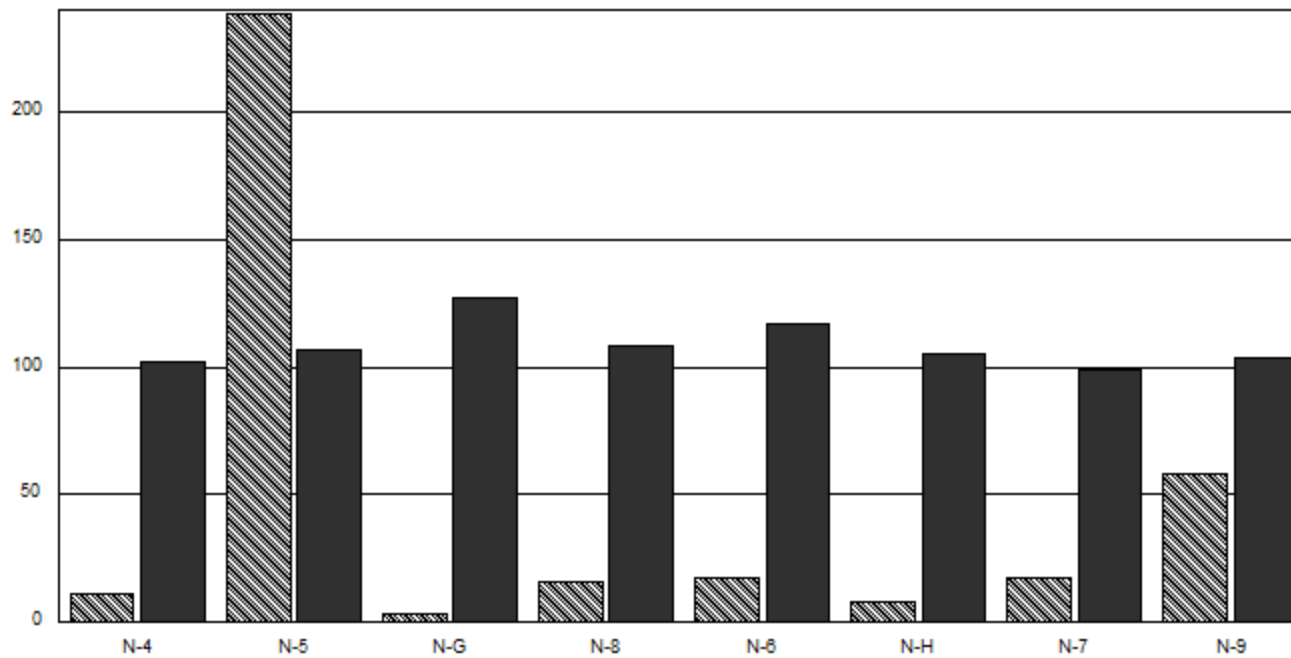
	 # of Parcels	 Median A/S x 100
0	55	117.60
0 to .5	69	92.85
.5 to 1	62	104.48
1 to 2	94	110.96
2 to 10	78	109.58
> 10	11	114.66
	369	

Moultonborough:Median A/S Ratio by Zone



		# of Parcels	Median A/S x 100
01	RES/AGRI	293	107.12
02	RES/AGRI WATER	64	100.73
03	COMMERCIAL	10	105.32
04	MIXED USE	1	126.98
05	COMMERCIAL/WF	1	155.96
		369	

Moultonborough:Median A/S Ratio by Neighborhood



		# of Parcels	Median A/S x 100
N-4	AVG	11	102.08
N-5	AVG + 20	239	106.55
N-G	AVG +50 COM	3	126.98
N-8	AVG + 60	16	108.62
N-6	AVG + 70	17	116.81
N-H	AVG +70 COM	8	105.32
N-7	AVG + 80	17	98.90
N-9	WATERFRONT	58	103.54
		369	

Moultonborough Sales Analysis Report

Ratio	Parcel ID Sale Note	Zone	Acres	LC	NC	BR	SH Eff. Area	Sale Price	Assessment Sale Date	I	Q	Unqualified Description Grantor	Prior Year Assessment
1.359	000052 / 018 / 000 / 000 / 000	03	6.04	CI	H			\$ 160,000	\$ 217,400 06/11/2021	V	Q	KRAFT TEVIS	\$ 175,000
0.707	000044 / 028 / 000 / 000 / 000	03	2.55	CI	H			\$ 250,000	\$ 176,800 02/15/2022	V	Q	ACLD REALTY TRUST	\$ 176,800

Sales Analysis Statistics			
Number of Sales:	2	Mean Ratio:	1.0330
Minimum Ratio:	0.7072	Median Ratio:	1.0330
Maximum Ratio:	1.3588	Standard Deviation:	0.4607
DRA Aggregate Mean:	0.9615	Coefficient of Dispersion:	31.5375
		Price Related Differential:	1.0744
Sales Analysis Criteria			
Sold: 04/01/2020 - 03/31/2022		Sale Ratios: 0.000 - 999.999	
Building Value: 0 - 999999999		Bldg Eff. Area: 0 - 999999999	
Land Value: 0 - 999999999		Land Use: ALL	
Current Use CR: 0 - 999999999		Acres: 0 - 999999999	
Year Built: 1600 - 2023		Trend: 0.000% Prior to 05/29/2023	
Story Height: ALL		Neighborhood: H - AVG +70 COM	
Base Rate: ALL		Zone: ALL	
Qualified: YES		Unqualified: NO	
Improved: NO		Vacant: YES	
View: All		Waterfront: All	
Include Comm./Ind./Util.: YES		Water Body: ANY	
Filter By Current: NO			

Moultonborough Sales Analysis Report

Ratio	Parcel ID Sale Note	Zone	Acres	LC	NC	BR	SH	Sale Price	Assessment Sale Date	I	Q	Unqualified Description Grantor	Prior Year Assessment
1.449	000018 / 038 / 000 / 000 / 000	03	1.91	CI	G			\$ 67,000	\$ 97,100 05/27/2020	V	Q	LINCOLN FAMILY REV TRU	\$ 97,100
0.948	000023 / 034 / 000 / 000 / 000	03	1.70	CI	G	CWH	B	\$ 101,533	\$ 96,300 10/02/2020	V	Q	KS LAND HOLDINGS LLC	\$ 177,300

Sales Analysis Statistics			
Number of Sales:	2	Mean Ratio:	1.1989
Minimum Ratio:	0.9485	Median Ratio:	1.1989
Maximum Ratio:	1.4493	Standard Deviation:	0.3541
DRA Aggregate Mean:	1.1475	Coefficient of Dispersion:	20.8863
		Price Related Differential:	1.0447
Sales Analysis Criteria			
Sold: 04/01/2020 - 03/31/2022		Sale Ratios: 0.000 - 999.999	
Building Value: 0 - 999999999		Bldg Eff. Area: 0 - 999999999	
Land Value: 0 - 999999999		Land Use: ALL	
Current Use CR: 0 - 999999999		Acres: 0 - 999999999	
Year Built: 1600 - 2023		Trend: 0.000% Prior to 05/29/2023	
Story Height: ALL		Neighborhood: G - AVG +50 COM	
Base Rate: ALL		Zone: ALL	
Qualified: YES		Unqualified: NO	
Improved: NO		Vacant: YES	
View: All		Waterfront: All	
Include Comm./Ind./Util.: YES		Water Body: ANY	
Filter By Current: NO			

Moultonborough Sales Analysis Report

Ratio	Parcel ID Sale Note	Zone	Acres	LC	NC	BR	SH Eff. Area	Sale Price	Assessment Sale Date	I	Q	Unqualified Description Grantor	Prior Year Assessment
1.297	000024 / 004 / 002 / 000 / 000	01	2.13	R1A	8			\$ 111,533	\$ 144,700 06/26/2020	V	Q	2 FIELDSTONE WAY REALT	\$ 132,000
1.362	000024 / 004 / 001 / 000 / 000	01	1.63	R1A	8			\$ 125,000	\$ 170,300 04/30/2021	V	Q	1 FIELDSTONE WAY REALT	\$ 157,000
0.681	000237 / 003 / 000 / 000 / 000	01	2.30	R1	8			\$ 155,000	\$ 105,600 05/20/2021	V	Q	WAMBOLT MARK & SUSAN	\$ 105,600
1.010	000243 / 001 / 000 / 000 / 000	01	10.55	R1	8			\$ 168,533	\$ 170,200 11/05/2021	V	Q	CLABORN D & MOULTONBO	\$ 170,200

Sales Analysis Statistics			
Number of Sales:	4	Mean Ratio:	1.0877
Minimum Ratio:	0.6813	Median Ratio:	1.1536
Maximum Ratio:	1.3624	Standard Deviation:	0.3113
DRA Aggregate Mean:	1.0549	Coefficient of Dispersion:	20.9901
		Price Related Differential:	1.0312
Sales Analysis Criteria			
Sold: 04/01/2020 - 03/31/2022		Sale Ratios: 0.000 - 999.999	
Building Value: 0 - 999999999		Bldg Eff. Area: 0 - 999999999	
Land Value: 0 - 999999999		Land Use: ALL	
Current Use CR: 0 - 999999999		Acres: 0 - 999999999	
Year Built: 1600 - 2023		Trend: 0.000% Prior to 05/29/2023	
Story Height: ALL		Neighborhood: 8 - AVG + 60	
Base Rate: ALL		Zone: ALL	
Qualified: YES		Unqualified: NO	
Improved: NO		Vacant: YES	
View: All		Waterfront: All	
Include Comm./Ind./Util.: YES		Water Body: ANY	
Filter By Current: NO			

Moultonborough Sales Analysis Report

Ratio	Parcel ID Sale Note	Zone	Acres	LC	NC	BR	SH Eff. Area	Sale Price	Assessment Sale Date	I	Q	Unqualified Description Grantor	Prior Year Assessment
1.053	000160 / 027 / 000 / 000 / 000	01	3.80	R1	7			\$ 118,400	\$ 124,700 04/01/2020	V	Q	MOORE ELEANOR D	\$ 132,000
0.984	000160 / 027 / 001 / 000 / 000	01	1.97	R1	7			\$ 118,400	\$ 116,500 04/01/2020	V	Q	MOORE ELEANOR D	\$ 116,500
0.989	000160 / 027 / 002 / 000 / 000	01	2.12	R1	7			\$ 118,400	\$ 117,100 04/01/2020	V	Q	MOORE ELEANOR D	\$ 117,100
2.215	000283 / 034 / 000 / 000 / 000	01	1.68	R1A	7			\$ 92,533	\$ 205,000 10/06/2020	V	Q	RUSSO ADRIAN A	\$ 207,700
1.815	000278 / 011 / 000 / 000 / 000	01	1.52	R1A	7	RCC	B 2,406	\$ 112,533	\$ 204,200 11/12/2021	V	Q	HOWARD FRANK L & EILEE	\$ 165,900

Sales Analysis Statistics			
Number of Sales:	5	Mean Ratio:	1.4112
Minimum Ratio:	0.9840	Median Ratio:	1.0532
Maximum Ratio:	2.2154	Standard Deviation:	0.5697
DRA Aggregate Mean:	1.3699	Coefficient of Dispersion:	39.0622
		Price Related Differential:	1.0302
Sales Analysis Criteria			
Sold: 04/01/2020 - 03/31/2022		Sale Ratios: 0.000 - 999.999	
Building Value: 0 - 99999999		Bldg Eff. Area: 0 - 99999999	
Land Value: 0 - 99999999		Land Use: ALL	
Current Use CR: 0 - 99999999		Acres: 0 - 99999999	
Year Built: 1600 - 2023		Trend: 0.000% Prior to 05/29/2023	
Story Height: ALL		Neighborhood: 7 - AVG + 80	
Base Rate: ALL		Zone: ALL	
Qualified: YES		Unqualified: NO	
Improved: NO		Vacant: YES	
View: All		Waterfront: All	
Include Comm./Ind./Util.: YES		Water Body: ANY	
Filter By Current: NO			

Moultonborough Sales Analysis Report

Ratio	Parcel ID Sale Note	Zone	Acres	LC	NC	BR	SH	Sale Price	Assessment Sale Date	I	Q	Unqualified Description Grantor	Prior Year Assessment
2.396	000144 / 029 / 000 / 000 / 000	01	1.42	R1	6	RMO	A	\$ 45,000	\$ 107,800	V	Q	DOMENICHELLO EDWARD C	\$ 107,800
							3,446		04/23/2020				
1.293	000288 / 007 / 000 / 000 / 000	01	0.89	R1	6			\$ 80,000	\$ 103,400	V	Q	ROYSRENT LLC	\$ 103,400
									09/10/2020				
1.349	000144 / 029 / 000 / 000 / 000	01	1.42	R1	6	RMO	A	\$ 79,933	\$ 107,800	V	Q	MARCEAU REAL ESTATE IN	\$ 107,800
							3,446		09/15/2020				
1.453	000215 / 002 / 000 / 000 / 000	01	4.90	R1	6			\$ 85,000	\$ 123,500	V	Q	CAHILL JAMES B & SUSAN	\$ 123,500
									11/25/2020				
0.415	000167 / 001 / 001 / 000 / 000	01	8.19	R1	6			\$ 330,000	\$ 137,000	V	Q	BLACKADAR CHRISTINE MA	\$ 137,000
									12/27/2021				

Sales Analysis Statistics			
Number of Sales:	5	Mean Ratio:	1.3810
Minimum Ratio:	0.4152	Median Ratio:	1.3486
Maximum Ratio:	2.3956	Standard Deviation:	0.7029
DRA Aggregate Mean:	0.9348	Coefficient of Dispersion:	31.7485
		Price Related Differential:	1.4773
Sales Analysis Criteria			
Sold: 04/01/2020 - 03/31/2022		Sale Ratios: 0.000 - 999.999	
Building Value: 0 - 999999999		Bldg Eff. Area: 0 - 999999999	
Land Value: 0 - 999999999		Land Use: ALL	
Current Use CR: 0 - 999999999		Acres: 0 - 999999999	
Year Built: 1600 - 2023		Trend: 0.000% Prior to 05/29/2023	
Story Height: ALL		Neighborhood: 6 - AVG + 70	
Base Rate: ALL		Zone: ALL	
Qualified: YES		Unqualified: NO	
Improved: NO		Vacant: YES	
View: All		Waterfront: All	
Include Comm./Ind./Util.: YES		Water Body: ANY	
Filter By Current: NO			

Moultonborough Sales Analysis Report

Ratio	Parcel ID Sale Note	Zone	Acres	LC	NC	BR	SH	Sale Price	Assessment Sale Date	I	Q	Unqualified Description Grantor	Prior Year Assessment
1.227	000221 / 058 / 000 / 000 / 000	01	0.43	R1A	5			\$ 120,000	\$ 147,200 04/22/2020	V	Q	BOULTON RICHARD E & LO	\$ 147,200
2.521	000152 / 018 / 004 / 000 / 000	01	1.74	R1	5			\$ 28,000	\$ 70,600 04/24/2020	V	Q	MORRILL NORMA G REV LI	\$ 70,600
1.545	000192 / 017 / 000 / 000 / 000	01	1.20	R1	5	RRA	A 1,781	\$ 49,000	\$ 75,700 05/28/2020	V	Q	PITTORE SHIRLEY	\$ 310,100
1.105	000160 / 031 / 000 / 000 / 000	01	7.05	R1	5			\$ 85,000	\$ 93,900 06/08/2020	V	Q	MOORE ELEANOR D	\$ 93,900
1.703	000177 / 027 / 000 / 000 / 000	01	9.30	R1	5	RMO	C 4,343	\$ 65,000	\$ 110,700 07/01/2020	V	Q	TREXLER SCOTT E 2014 T	\$ 124,400
1.977	000094 / 016 / 000 / 000 / 000	01	1.50	R1	5			\$ 39,000	\$ 77,100 07/20/2020	V	Q	ALEXANDER REALTY TRUST	\$ 77,100
1.969	000079 / 014 / 000 / 000 / 000	01	3.90	R1	5			\$ 54,000	\$ 106,300 08/03/2020	V	Q	GILBERTSON JAMES L & A	\$ 105,000
0.619	000189 / 003 / 000 / 000 / 000	01	5.17	R1A	5			\$ 145,000	\$ 89,800 08/07/2020	V	Q	ONTHANK ROBERT & SYLVI	\$ 89,800
1.175	000176 / 002 / 001 / 000 / 000	01	3.95	R1	5			\$ 75,000	\$ 88,100 08/31/2020	V	Q	WAKEFIELD DAVID C	\$ 88,100
1.236	000144 / 036 / 003 / 000 / 000	01	4.98	R1	5	RMO	C 4,388	\$ 75,000	\$ 92,700 09/18/2020	V	Q	HARDING JOSHUA	\$ 122,600
1.005	000093 / 059 / 000 / 000 / 000 2021-LOT RESTORED FROM 1 LOT BACK TO 3 LOTS;	01	0.26	R1A	5	RMO	C 2,720	\$ 92,000	\$ 92,500 10/01/2020	V	Q	SCADUTO JASON	\$ 390,900
1.192	000166 / 034 / 000 / 000 / 000	01	6.40	R1	5			\$ 79,933	\$ 95,300 10/05/2020	V	Q	EVANS DANIEL R JR	\$ 95,300
1.076	000093 / 093 / 000 / 000 / 000 2021-RESTORED 1 LOT TO 3 LOTS;	01	0.24	R1A	5	RCN	B 2,812	\$ 85,000	\$ 91,500 10/14/2020	V	Q	SCADUTO JASON	\$ 427,600
0.689	000139 / 004 / 001 / 000 / 000	01	3.51	R1	5	RGA	A 2,267	\$ 125,000	\$ 86,100 11/03/2020	V	Q	VINZI ROCCO STEVEN	\$ 86,100
0.746	000093 / 092 / 000 / 000 / 000	01	0.20	R1A	5			\$ 95,000	\$ 70,900 11/06/2020	V	Q	SCADUTO JASON	\$ 70,900
1.221	000181 / 009 / 000 / 000 / 000 MALCOLM MACCOLL REVOC TRUST -50% / DOROTHY M MAC	01	2.30	R1A	5	RMO	C 3,882	\$ 265,000	\$ 323,600 11/13/2020	V	Q	BALD PEAK LAND COMPANY	\$ 667,500
1.207	000181 / 008 / 000 / 000 / 000	01	2.81	R1A	5	RMO	C 4,428	\$ 270,000	\$ 325,800 12/01/2020	V	Q	BALD PEAK LAND COMPANY	\$ 632,700
1.158	000162 / 092 / 000 / 000 / 000	01	87.00	R1	5			\$ 266,000	\$ 307,900 12/04/2020	V	Q	SMITH MARY C REV TRUST	\$ 307,900
1.778	000094 / 018 / 000 / 000 / 000	01	1.82	R1	5			\$ 39,933	\$ 71,000 12/22/2020	V	Q	CORNING VICTORY ESTATE	\$ 71,000
2.642	000150 / 046 / 000 / 000 / 000	01	0.75	R1A	5			\$ 45,000	\$ 118,900 12/30/2020	V	Q	BLETZER JOHN C	\$ 118,900

Ratio	Parcel ID Sale Note	Zone	Acres	LC	NC	BR	SH Eff. Area	Sale Price	Assessment Sale Date	I	Q	Unqualified Description Grantor	Prior Year Assessment
1.810	000026 / 009 / 000 / 000 / 000	01	7.11	R1	5			\$ 70,000	\$ 126,700 01/06/2021	V	Q	SHERIDAN VIEWS LLC	\$ 110,200
0.455	000245 / 053 / 000 / 000 / 000	01	0.29	R1A	5			\$ 237,533	\$ 108,100 01/07/2021	V	Q	SYLVESTER CHRISTOPHER	\$ 108,100
1.616	000018 / 037 / 000 / 000 / 000	01	1.97	R1	5			\$ 49,000	\$ 79,200 01/08/2021	V	Q	LINCOLN FAMILY REV TRU	\$ 79,200
1.669	000144 / 036 / 004 / 000 / 000	01	5.55	R1	5	RMO	D 3,334	\$ 75,000	\$ 125,200 01/15/2021	V	Q	HARDING JOSHUA	\$ 586,600
1.222	000075 / 008 / 000 / 000 / 000	01	0.91	R1	5			\$ 60,000	\$ 73,300 02/11/2021	V	Q	VIGNAND LILLIAN/MURRAY	\$ 73,300
1.066	000144 / 036 / 003 / 000 / 000	01	4.98	R1	5	RMO	C 4,388	\$ 87,000	\$ 92,700 02/16/2021	V	Q	MCALLISTER CONRAD REVO	\$ 122,600
0.666	000264 / 028 / 000 / 000 / 000	01	1.10	R1A	5	RMO	B 4,854	\$ 169,000	\$ 112,600 03/03/2021	V	Q	LENTZ DEBRA LEE	\$ 239,000
1.898	000094 / 012 / 000 / 000 / 000	01	1.66	R1	5	RMO	A 2,787	\$ 41,000	\$ 77,800 03/09/2021	V	Q	CORNING VICTORY ESTATE	\$ 92,800
1.622	000152 / 018 / 000 / 000 / 000	01	2.76	R1	5			\$ 51,000	\$ 82,700 04/01/2021	V	Q	MORRILL CHRISTOPHER	\$ 75,200
0.890	000092 / 044 / 000 / 000 / 000	01	0.29	R1A	5	RRA	A 1,623	\$ 105,000	\$ 93,500 04/28/2021	V	Q	GALLAGHER EDWARD THOMA	\$ 319,900
1.994	000099 / 049 / 000 / 000 / 000	01	0.18	R1A	5			\$ 35,000	\$ 69,800 05/03/2021	V	Q	FOSS LAURENCE D & DEBR	\$ 69,800
0.483	000191 / 005 / 000 / 000 / 000	01	2.50	R1A	5			\$ 169,000	\$ 81,600 05/03/2021	V	Q	DOYON CYNTHIA S	\$ 81,600
0.848	000075 / 004 / 000 / 000 / 000	01	37.00	R1	5			\$ 240,000	\$ 203,400 05/28/2021	V	Q	VIGNAND LILLIAN/MURRAY	\$ 197,300
0.947	000176 / 002 / 001 / 000 / 000	01	3.95	R1	5			\$ 93,000	\$ 88,100 06/23/2021	V	Q	STONE BLUFF PROPERTY H	\$ 88,100
1.321	000152 / 003 / 000 / 000 / 000	01	1.43	R1	5			\$ 75,000	\$ 99,100 06/29/2021	V	Q	PROSOURCE HOLDINGS LLC	\$ 99,700
1.972	000129 / 027 / 000 / 000 / 000	01	0.30	R1A	5			\$ 25,000	\$ 49,300 07/13/2021	V	Q	R & W REALTY CORP	\$ 49,300
2.189	000121 / 109 / 000 / 000 / 000 LILIANA CICIOTTI DECEASED 03/20/2010;	01	0.22	R1A	5	RRA	A 1,674	\$ 54,000	\$ 118,200 07/20/2021	V	Q	CICIOTTI ANGELO	\$ 70,900
1.800	000099 / 037 / 000 / 000 / 000	01	0.22	R1A	5			\$ 40,000	\$ 72,000 07/29/2021	V	Q	BIAGIONI KENNETH J JR	\$ 72,000
1.733	000177 / 026 / 000 / 000 / 000	01	9.20	R1	5			\$ 40,000	\$ 69,300 07/29/2021	V	Q	MACINNIS SHAKER JERRY	\$ 69,300
0.812	000098 / 093 / 000 / 000 / 000	01	0.23	R1A	5			\$ 89,000	\$ 72,300 08/17/2021	V	Q	MICKIEWICZ JOHN	\$ 72,300
0.432	000191 / 005 / 000 / 000 / 000	01	2.50	R1A	5			\$ 189,000	\$ 81,600 08/17/2021	V	Q	O'BRIEN SCOT W SR	\$ 81,600

Ratio	Parcel ID Sale Note	Zone	Acres	LC	NC	BR	SH Eff. Area	Sale Price	Assessment Sale Date	I	Q	Unqualified Description Grantor	Prior Year Assessment
0.517	000245 / 061 / 000 / 000 / 000	01	0.85	R1	5			\$ 140,000	\$ 72,400 08/31/2021	V	Q	ESTANO CHARLES K & N G	\$ 72,400
0.961	000271 / 002 / 000 / 000 / 000	01	1.70	R1A	5			\$ 120,000	\$ 115,300 09/01/2021	V	Q	CARRIGG DENNIS AUGUSTI	\$ 91,900
1.655	000152 / 018 / 007 / 000 / 000	01	3.31	R1	5			\$ 65,000	\$ 107,600 09/02/2021	V	Q	AMBROSE BROS INC	\$ 110,700
0.606	000166 / 002 / 000 / 000 / 000	01	1.20	R1	5			\$ 125,000	\$ 75,700 09/15/2021	V	Q	WOODWARD RICHARD & JOA	\$ 75,700
0.978	000093 / 043 / 000 / 000 / 000	01	0.42	R1A	5			\$ 100,000	\$ 97,800 09/21/2021	V	Q	MCKILLOP ROBERT W & JO	\$ 97,800
1.350	000128 / 053 / 000 / 000 / 000	01	0.55	R1A	5			\$ 80,000	\$ 108,000 10/28/2021	V	Q	SNOW DONNA	\$ 108,000
1.095	000181 / 010 / 000 / 000 / 000	01	2.16	R1A	5			\$ 295,000	\$ 322,900 11/08/2021	V	Q	BALD PEAK LAND COMPANY	\$ 339,900
1.459	000121 / 103 / 000 / 000 / 000 2022-GRANTEE OWNS 121-004	01	0.52	R1A	5			\$ 73,000	\$ 106,500 11/22/2021	V	Q	COLE ROBERT A	\$ 106,500
1.284	000152 / 018 / 005 / 000 / 000	01	1.73	R1	5			\$ 55,000	\$ 70,600 11/22/2021	V	Q	CASEY TIMOTHY	\$ 70,600
1.259	000152 / 018 / 010 / 000 / 000	01	1.72	R1	5			\$ 56,000	\$ 70,500 11/23/2021	V	Q	MORRILL JOHN P	\$ 70,500
1.158	000158 / 001 / 000 / 000 / 000	01	2.24	R1	5			\$ 62,933	\$ 72,900 12/21/2021	V	Q	MORRILL JOHN P	\$ 72,900
0.927	000144 / 036 / 003 / 000 / 000	01	4.98	R1	5	RMO	C 4,388	\$ 100,000	\$ 92,700 02/01/2022	V	Q	FITZGERALD KATHLEEN D	\$ 122,600
1.109	000164 / 019 / 000 / 000 / 000 DEED BEACH EASEMENT INCLUDED;	01	1.37	R1A	5			\$ 69,000	\$ 76,500 02/07/2022	V	Q	LANOUE FAMILY TRUST	\$ 76,500
2.300	000121 / 181 / 000 / 000 / 000	01	1.20	R1A	5			\$ 55,000	\$ 126,500 02/09/2022	V	Q	TORELLI ELEANOR E	\$ 63,200
1.181	000152 / 018 / 000 / 000 / 000	01	2.76	R1	5			\$ 70,000	\$ 82,700 02/09/2022	V	Q	WEEKS DANIELLE & TUCK	\$ 75,200
0.934	000099 / 067 / 000 / 000 / 000 RESTORED LOT - FROM 099-060	01	0.20	R1A	5			\$ 95,000	\$ 88,700 02/10/2022	V	Q	BEAULIEU GEORGE	\$ 88,700
1.174	000152 / 018 / 011 / 000 / 000 JWROS;	01	2.99	R1	5			\$ 65,000	\$ 76,300 03/01/2022	V	Q	MORRILL JOHN P	\$ 76,300
1.234	000152 / 018 / 008 / 000 / 000	01	2.19	R1	5	RCL	D 2,362	\$ 65,000	\$ 80,200 03/29/2022	V	Q	MORRILL JOHN P	\$ 72,700

Sales Analysis Statistics			
Number of Sales:	59	Mean Ratio:	1.2952
Minimum Ratio:	0.4317	Median Ratio:	1.2067
Maximum Ratio:	2.6422	Standard Deviation:	0.5147
DRA Aggregate Mean:	1.0992	Coefficient of Dispersion:	32.5891
		Price Related Differential:	1.1783
Sales Analysis Criteria			
Sold: 04/01/2020 - 03/31/2022		Sale Ratios: 0.000 - 999.999	
Building Value: 0 - 999999999		Bldg Eff. Area: 0 - 999999999	
Land Value: 0 - 999999999		Land Use: ALL	
Current Use CR: 0 - 999999999		Acres: 0 - 999999999	
Year Built: 1600 - 2023		Trend: 0.000% Prior to 05/29/2023	
Story Height: ALL		Neighborhood: 5 - AVG + 20	
Base Rate: ALL		Zone: ALL	
Qualified: YES		Unqualified: NO	
Improved: NO		Vacant: YES	
View: All		Waterfront: All	
Include Comm./Ind./Util.: YES		Water Body: ANY	
Filter By Current: NO			

Moultonborough Sales Analysis Report

Ratio	Parcel ID Sale Note	Zone	Acres	LC	NC	BR	SH Eff. Area	Sale Price	Assessment Sale Date	I	Q	Unqualified Description Grantor	Prior Year Assessment
0.845	000069 / 024 / 001 / 000 / 000	01	3.96	R1	4			\$ 110,000	\$ 93,000 11/05/2020	V	Q	DEBJO PROPERTIES LLC	\$ 95,000
0.860	000094 / 019 / 000 / 000 / 000	01	5.50	R1	4			\$ 125,000	\$ 107,500 10/25/2021	V	Q	MORGAN REBECCA A & RIC	\$ 115,600

Sales Analysis Statistics			
Number of Sales:	2	Mean Ratio:	0.8527
Minimum Ratio:	0.8455	Median Ratio:	0.8527
Maximum Ratio:	0.8600	Standard Deviation:	0.0103
DRA Aggregate Mean:	0.8532	Coefficient of Dispersion:	0.8529
		Price Related Differential:	0.9995
Sales Analysis Criteria			
Sold: 04/01/2020 - 03/31/2022		Sale Ratios: 0.000 - 999.999	
Building Value: 0 - 999999999		Bldg Eff. Area: 0 - 999999999	
Land Value: 0 - 999999999		Land Use: ALL	
Current Use CR: 0 - 999999999		Acres: 0 - 999999999	
Year Built: 1600 - 2023		Trend: 0.000% Prior to 05/29/2023	
Story Height: ALL		Neighborhood: 4 - AVG	
Base Rate: ALL		Zone: ALL	
Qualified: YES		Unqualified: NO	
Improved: NO		Vacant: YES	
View: All		Waterfront: All	
Include Comm./Ind./Util.: YES		Water Body: ANY	
Filter By Current: NO			

Appendix K

Building Valuation Reports

Moultonborough NH Building Rates 2022

Local Cost and Adjustment Factors Calibrated to March 2022

Style

Split Level	Base rate at 1,600 square feet Living Area		\$ 119.00	
	Energy/Climate Adjustment		\$ 2.92	
			\$ 121.92	
	Second Quarter Adjustment Factor		1.04	
	Remote/Resort Location Adjust		1.00	
	Local Cost Adjustment NH		1.03	
	Adjusted Base rate		\$ 130.60	
	Utilities Adjustment	\$ 10,000.00		
		1600	\$ 6.25	
	Adjusted Base Rate		\$ 136.85	
	Avitar Points Adjustment Factor	0.935	0.935	CAMA Rate
	Reconciled Per Square Foot Cost		\$ 127.96	118

Base rate lower than indicated reflecting lesser desirability of homes in this market that require use of stairs.

Ranch	Base rate at 1,600 square feet Living Area		\$ 113.00	
	Energy/Climate Adjustment		\$ 2.92	
			\$ 115.92	
	Second Quarter Adjustment Factor		1.04	
	Remote/Resort Location Adjust		1	
	Local Cost Adjustment NH		1.03	
	Adjusted Base rate		\$ 124.17	
	Utilities Adjustment	\$ 10,000.00		
		1600	\$ 6.25	
	Adjusted Base Rate		\$ 130.42	
	Avitar Points Adjustment Factor	0.935	0.935	CAMA Rate
	Reconciled Per Square Foot Cost		\$ 121.95	122

Moultonborough NH Building Rates 2022

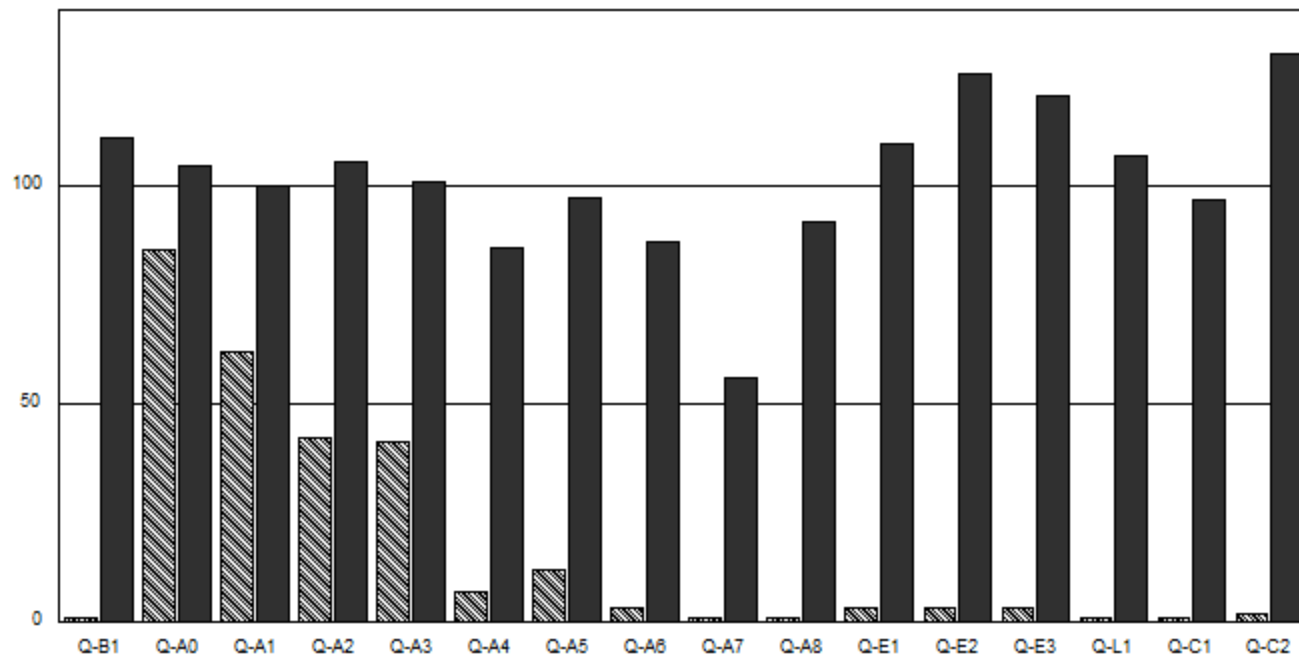
Cape	Base rate at 1,800 square feet Living Area		\$ 117.00	
	Energy/Climate Adjustment		\$ 2.49	
			\$ 119.49	
	Second Quarter Adjustment Factor		1.04	
	Remote/Resort Location Adjust		1	
	Local Cost Adjustment NH		1.03	
	Adjusted Base rate		\$ 128.00	
	Utilities Adjustment	\$ 10,000.00		
		1800	\$ 5.56	
	Adjusted Base Rate		\$ 133.55	
	Avitar Points Adjustment Factor	0.935	0.935	CAMA Rate
	Reconciled Per Square Foot Cost		\$ 124.87	\$114 *

* Reflects similar market treatment of these two styles

Colonial	Base rate at 2,200 square feet Living Area		\$ 97.50	
	Energy/Climate Adjustment		\$ 3.16	
			\$ 100.66	
	Second Quarter Adjustment Factor		1.04	
	Local Cost Adjustment (Interpolated *)		1.01	
	Adjusted Base rate		\$ 102.41	
	Utilities Adjustment	\$ 10,000.00		
		2200	\$ 4.55	
	Adjusted Base Rate		\$ 106.96	
	Avitar Points Adjustment Factor	0.935	0.935	CAMA Rate
	Reconciled Per Square Foot Cost		\$ 100.01	\$114 *

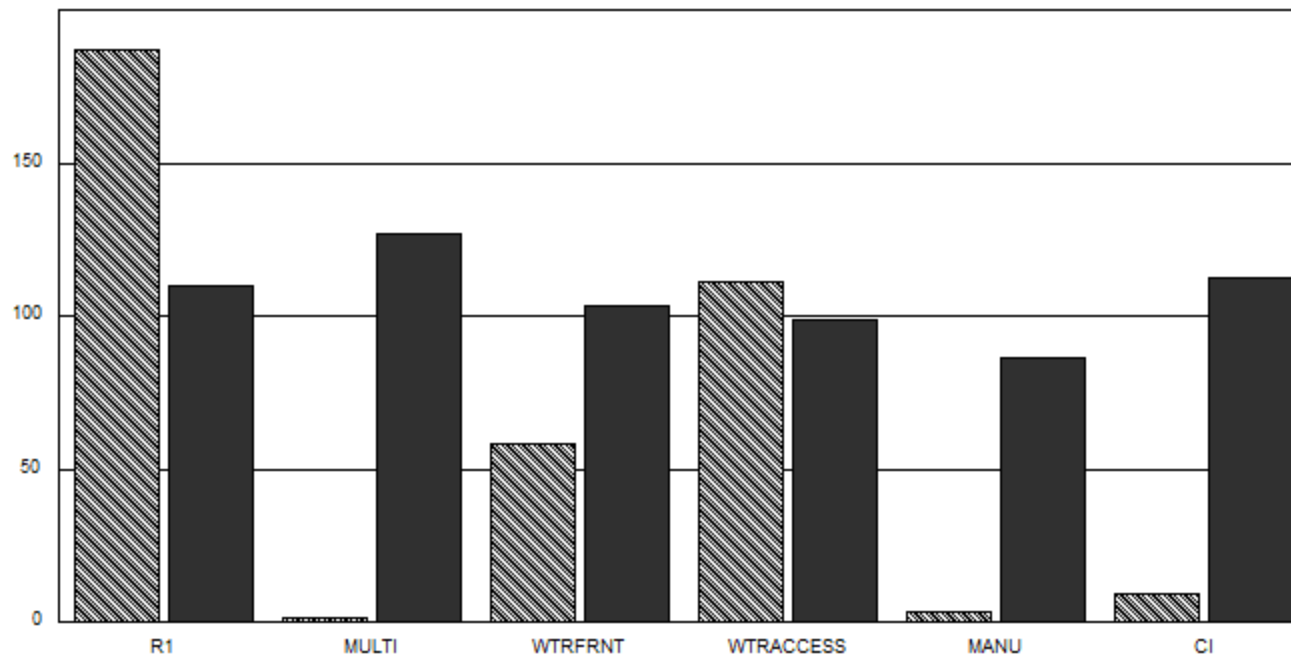
* Reflects similar market treatment of these two styles

Moultonborough:Median A/S Ratio by Building Quality



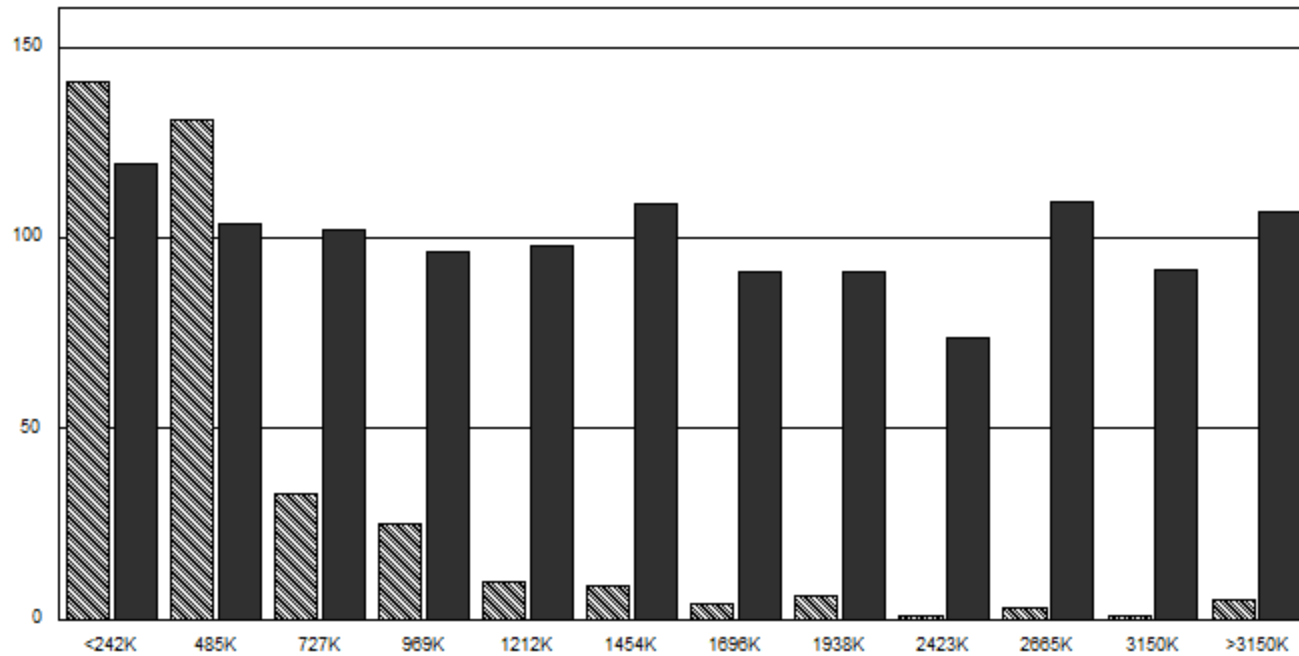
			# of Parcels	Median A/S x 100
Q-B1	BELOW AVERAGE		1	111.05
Q-A0	AVG 100%		85	104.64
Q-A1	AVG+10		62	100.06
Q-A2	AVG+20		42	105.46
Q-A3	GOOD		41	100.63
Q-A4	GOOD+15		7	85.81
Q-A5	GOOD+25		12	97.19
Q-A6	VERY GOOD		3	86.92
Q-A7	VERY GOOD +20		1	55.68
Q-A8	VERY GOOD +40		1	91.53
Q-E1	EXCELLENT		3	109.70
Q-E2	EXCELLENT+20		3	125.40
Q-E3	EXCELLENT+40		3	120.67
Q-L1	LUXURIOUS		1	106.64
Q-C1	CUSTOM		1	96.76
Q-C2	CUSTOM +70		2	130.37

Moultonborough:Median A/S Ratio by Improved Use



	# of Parcels	Median A/S x 100
R1	187	109.69
MULTI	1	126.98
WTRFRNT	58	103.54
WTRACCESS	111	98.95
MANU	3	86.08
CI	9	112.41
	369	

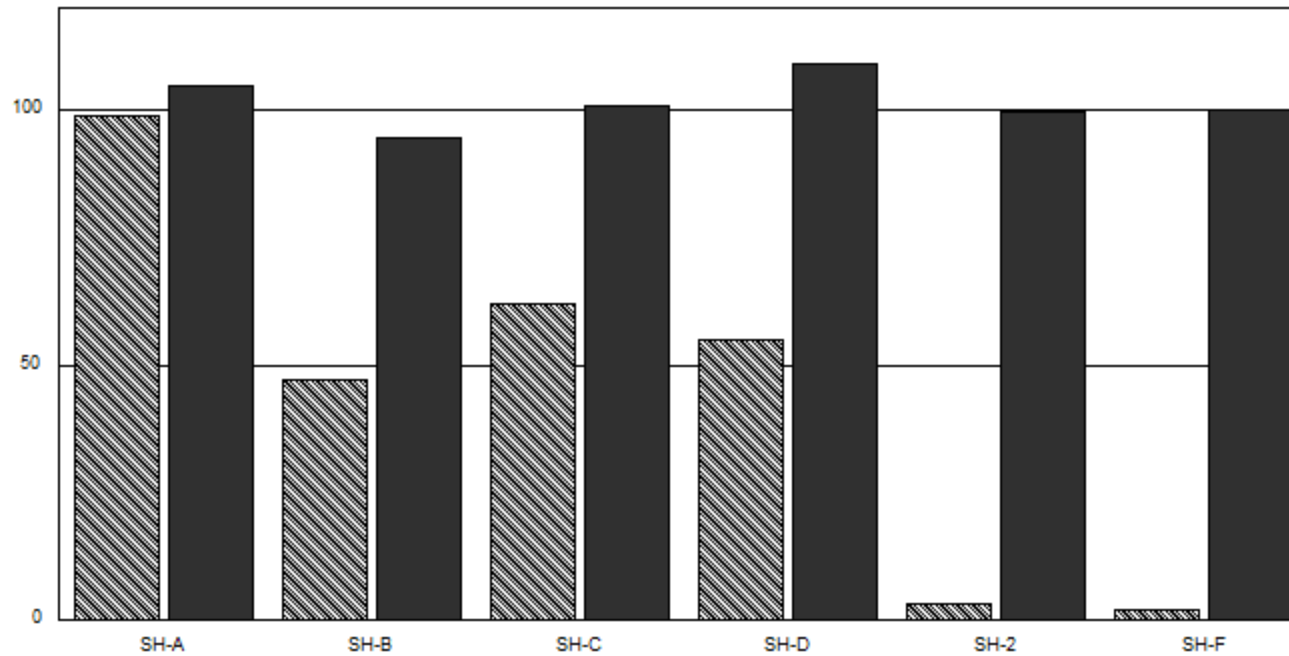
Moultonborough:Median A/S Ratio by Sale Price





		# of Parcels	Median A/S x 100
<242K	<= \$242,312	141	119.22
485K	\$242,313 to \$484,624	131	103.64
727K	\$484,625 to \$726,936	33	102.08
969K	\$726,937 to \$969,248	25	96.21
1212K	\$969,249 to \$1,211,560	10	97.75
1454K	\$1,211,561 to \$1,453,872	9	109.18
1696K	\$1,453,873 to \$1,696,184	4	91.06
1938K	\$1,696,185 to \$1,938,496	6	91.24
2423K	\$2,180,809 to \$2,423,120	1	73.87
2665K	\$2,423,121 to \$2,665,432	3	109.70
3150K	\$2,907,745 to \$3,150,056	1	91.53
>3150K	> \$3,150,056	5	106.64

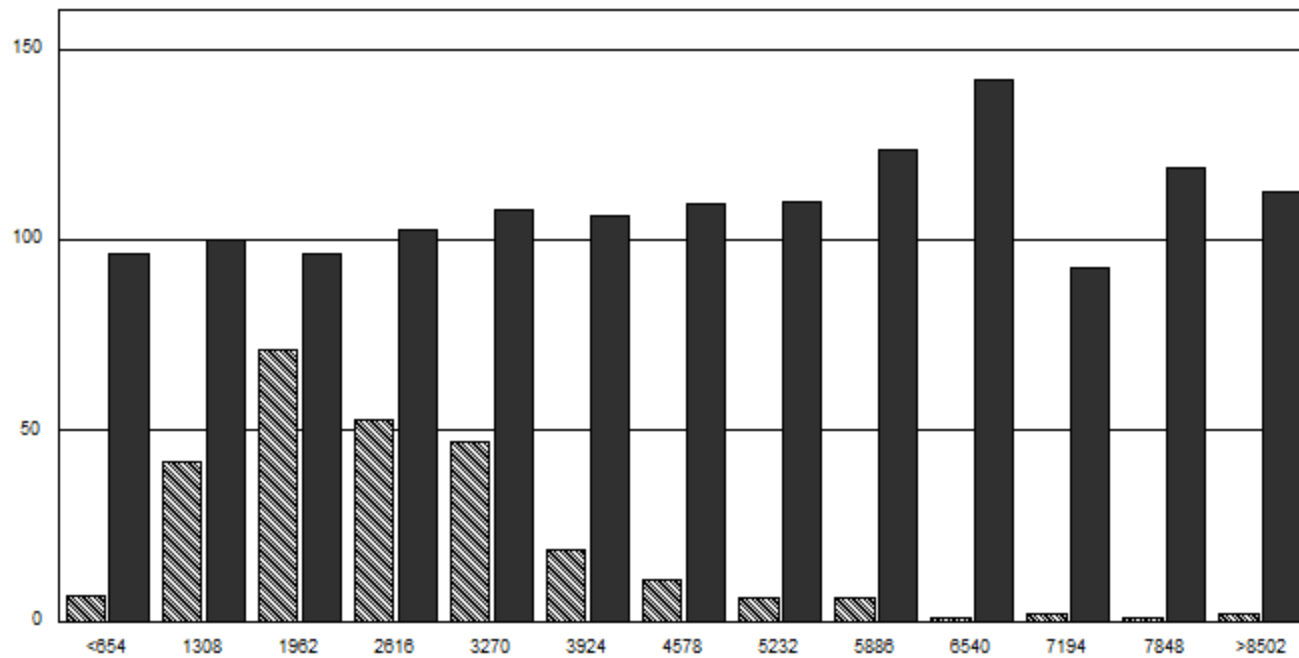
369

Moultonborough:Median A/S Ratio by Story Height



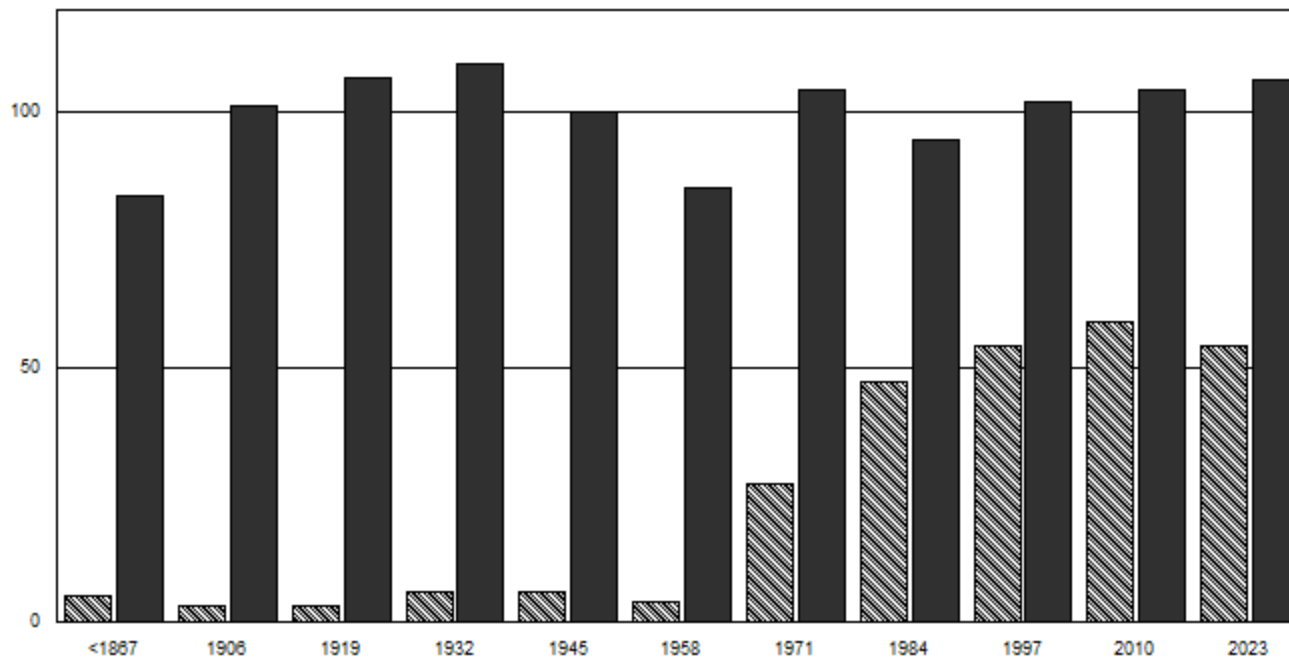
		 # of Parcels	 Median A/S x 100
SH-A	1 STORY FRAME	99	105.03
SH-B	1.5 STORY FRAME	47	94.56
SH-C	1.75 STORY FRAME	62	101.12
SH-D	2.00 STORY FRAME	55	109.21
SH-2	2.25 STORY FRAME	3	99.86
SH-F	2.75 STORY FRAME	2	100.26
		268	

Moultonborough:Median A/S Ratio by Effective Area



		# of Parcels	Median A/S x 100
<654	<= 654	7	96.58
1308	655 to 1,308	42	99.82
1962	1,309 to 1,962	71	96.21
2616	1,963 to 2,616	53	102.46
3270	2,617 to 3,270	47	107.72
3924	3,271 to 3,924	19	106.27
4578	3,925 to 4,578	11	109.70
5232	4,579 to 5,232	6	110.23
5886	5,233 to 5,886	6	123.41
6540	5,887 to 6,540	1	141.70
7194	6,541 to 7,194	2	92.61
7848	7,195 to 7,848	1	119.03
>8502	> 8,502	2	112.58
		268	

Moultonborough:Median A/S Ratio by Year of Construction



		# of Parcels	Median A/S x 100
<1867	<= 1867	5	83.86
1906	1894 to 1906	3	101.25
1919	1907 to 1919	3	106.64
1932	1920 to 1932	6	109.75
1945	1933 to 1945	6	100.28
1958	1946 to 1958	4	85.17
1971	1959 to 1971	27	104.44
1984	1972 to 1984	47	94.56
1997	1985 to 1997	54	102.02
2010	1998 to 2010	59	104.64
2023	2011 to 2023	54	106.41
		268	

**Condominium Valuation
Report**

Moultonborough Sales Analysis Report

Ratio	Parcel ID Sale Note	Zone	Acres	LC	NC	BR	SH	Sale Price	Assessment	I	Q	Unqualified Description Grantor	Prior Year Assessment
							Eff. Area		Sale Date				
0.891	000096 / 004 / 000 / 000 / 005	01	0.00	R1	5	RVV	A 1,117	\$ 255,000	\$ 227,100 08/11/2021	I	Q	CLERMONT SARAH	\$ 227,100
1.616	000096 / 004 / 000 / 000 / 006	01	0.00	R1	5	RVV	A 1,117	\$ 142,000	\$ 229,500 12/09/2020	I	Q	ESTATE OF PARSONS RONA	\$ 229,500
0.545	000146 / 004 / 000 / 072 / 000	01	0.00	R1	5	RPM	A 587	\$ 199,933	\$ 109,000 08/16/2021	I	Q	POTVIN THOMAS P & BARB	\$ 109,000
1.124	000146 / 004 / 000 / 107 / 000	01	0.00	R1	5	RPM	A 569	\$ 95,533	\$ 107,400 07/20/2020	I	Q	LEVESQUE GUY J & JOANN	\$ 107,400
1.181	000146 / 004 / 000 / 125 / 000	01	0.00	R1	5	RPM	A 612	\$ 88,000	\$ 103,900 06/25/2020	I	Q	BAUGHN LISA K	\$ 103,900
0.901	000146 / 004 / 000 / 144 / 000	01	0.00	R1	5	RPM	A 620	\$ 115,000	\$ 103,600 01/21/2021	I	Q	GAUSCH WILLIAM L	\$ 103,600
1.288	000169 / 055 / 000 / 002 / 008	01	0.00	R1	5	RYA	A 317	\$ 228,000	\$ 293,600 12/17/2020	I	Q	TRACHTENBERG ANDREA L	\$ 293,600
1.047	000169 / 060 / 000 / 001 / 001 NANCY READ=1/3, DANIEL & LINDSAY DESIMONE JWROS-2/3,	02	0.00	R1A	5	RJC	F 2,901	\$ 1,250,000	\$ 1,309,200 02/22/2022	I	Q	RMH BEDFORD CAPITAL LL	\$ 1,309,200
0.958	000169 / 060 / 000 / 001 / 00A	02	0.00	R1A	5	RJC	F 2,060	\$ 1,129,000	\$ 1,081,500 01/20/2022	I	Q	RMH BEDFORD CAPITAL LL	\$ 1,081,500
1.264	000169 / 060 / 000 / 002 / 00B UNIT B - INCLUDES SLIP B-4 AND 2 PERSONAL WATERCRAFT D	02	0.00	R1A	5	RJC	C 1,146	\$ 655,800	\$ 828,700 11/02/2021	I	Q	RMH BEDFORD CAPITAL LL	\$ 828,700
0.998	000169 / 060 / 000 / 003 / 00C	02	0.00	R1A	5	RJC	C 1,255	\$ 885,000	\$ 883,000 11/22/2021	I	Q	RMH BEDFORD CAPITAL LL	\$ 883,000
0.990	000169 / 060 / 000 / 004 / 00D UNIT D	02	0.00	R1A	5	RJC	C 1,308	\$ 899,000	\$ 889,600 10/27/2021	I	Q	RMH BEDFORD CAPITAL LL	\$ 889,600
0.966	000169 / 060 / 000 / 005 / 00E UNIT E & SLIP E-5	02	0.00	R1A	5	RJC	C 630	\$ 625,000	\$ 603,600 10/21/2021	I	Q	RMH BEDFORD CAPITAL LL	\$ 603,600
0.908	000169 / 060 / 000 / 006 / 00F UNIT F & SLIP F-8 -DEED READS SLIP D-3 HOWEVER SELLER C	02	0.00	R1A	5	RJC	C 630	\$ 665,000	\$ 603,600 11/18/2020	I	Q	RMH BEDFORD CAPITAL LL	\$ 603,600
1.242	000200 / 037 / 000 / 023 / 023	01	0.00	R1	5	RZB	C 2,666	\$ 871,000	\$ 1,081,800 08/03/2020	I	Q	WHITESIDE KATHLEEN B R	\$ 1,081,000
1.239	000207 / 005 / 000 / 001 / 002	01	0.00	R1	5	RPC	A 1,305	\$ 412,000	\$ 510,600 06/26/2020	I	Q	CASSLER TODD J & COLLE	\$ 510,600
1.331	000283 / 014 / 000 / 003 / 011	01	0.00	R1	5	RVB	D 2,745	\$ 675,066	\$ 898,700 06/16/2020	I	Q	NEUFELD ARTHUR H 2008	\$ 898,700
0.993	000291 / 043 / 000 / 006 / 012	01	0.00	R1	5	RWC	D 2,197	\$ 385,000	\$ 382,300 03/16/2021	I	Q	BREWER MICHAEL G & PAT	\$ 382,300
1.012	000291 / 043 / 000 / 006 / 014	01	0.00	R1	5	RWC	B 1,631	\$ 305,000	\$ 308,800 03/04/2021	I	Q	CAMBIO CHERI L & DEAN	\$ 308,800
1.115	000291 / 043 / 000 / 011 / 028	02	0.00	R1W	9	RWA	C 1,863	\$ 759,933	\$ 847,600 10/21/2020	I	Q	ST ONGE WILLIAM & KARE	\$ 847,600

Sales Analysis Statistics			
Number of Sales:	20	Mean Ratio:	1.0804
Minimum Ratio:	0.5452	Median Ratio:	1.0299
Maximum Ratio:	1.6162	Standard Deviation:	0.2215
DRA Aggregate Mean:	1.0717	Coefficient of Dispersion:	15.9581
		Price Related Differential:	1.0081
Sales Analysis Criteria			
Sold: 04/01/2020 - 03/31/2022		Sale Ratios: 0.000 - 999.999	
Building Value: 0 - 99999999		Bldg Eff. Area: 1 - 1E+11	
Land Value: 0 - 99999999		Land Use: ALL	
Current Use CR: 0 - 99999999		Acres: 0 - 0	
Year Built: 1600 - 2023		Trend: 0.000% Prior to 05/29/2023	
Story Height: ALL		Neighborhood: ALL	
Base Rate: ALL		Zone: ALL	
Qualified: YES		Unqualified: NO	
Improved: YES		Vacant: NO	
View: All		Waterfront: All	
Include Comm./Ind./Util.: YES		Water Body: ANY	
Filter By Current: NO			

**Dock and Boat Storage
Valuation Report**

Moultonborough Sales Analysis Report

Ratio	Parcel ID Sale Note	Zone	Acres	LC	NC	BR	SH Eff. Area	Sale Price	Assessment Sale Date	I	Q	Unqualified Description Grantor	Prior Year Assessment
0.953	000090 / 001 / 000 / BS0 / 010 16% INTEREST TRANSFERED = FULL OWNERSHIP OF BOAT SL	01	0.00	R1	5			\$ 85,000	\$ 81,000 02/17/2021	I	Q	CAMPBELL DAVID L REV T	\$ 81,000
1.350	000090 / 001 / 000 / BS0 / 015	01	0.00	R1	5			\$ 60,000	\$ 81,000 02/26/2021	I	Q	CLARK ROBERT D & DONNA	\$ 81,000
1.038	000146 / 004 / 000 / BS0 / 032	01	0.00	R1	5			\$ 65,000	\$ 67,500 08/27/2021	I	Q	CORRIVEAU KEVIN D SR &	\$ 67,500
0.476	000245 / 024 / 000 / BS0 / 025 BOAT SLIP #25 ONLY - 2ND RECORDING OF DEED TO CORREC	02	0.00	R1W	9			\$ 105,066	\$ 50,000 10/18/2021	I	Q	CONNOLLY MATTHEW W & L	\$ 50,000
0.939	000255 / 009 / 000 / BS0 / 009	01	0.00	R1	5			\$ 115,000	\$ 108,000 09/09/2021	I	Q	ROBERTSON JAMES T	\$ 108,000
1.800	000255 / 009 / 000 / BS0 / 012	01	0.00	R1	5			\$ 60,000	\$ 108,000 09/15/2020	I	Q	WILHELM FAMILY REVOCAB	\$ 108,000
1.200	000255 / 009 / 000 / BS0 / 013 BOATSLIP# 13	01	0.00	R1	5			\$ 90,000	\$ 108,000 03/26/2021	I	Q	MCKEON JOHN P REVOCABL	\$ 108,000
1.385	000255 / 009 / 000 / BS0 / 014 TRUSTEE CERTIFICATE	01	0.00	R1	5			\$ 78,000	\$ 108,000 06/12/2020	I	Q	KLAUBERT MICHAEL L & K	\$ 108,000
1.271	000255 / 009 / 000 / BS0 / 015 BOAT SLIP # 15;	01	0.00	R1	5			\$ 85,000	\$ 108,000 10/21/2021	I	Q	O'GARA CARISSA A HULL	\$ 108,000
1.370	000255 / 009 / 000 / BS0 / 031	01	0.00	R1	5			\$ 115,000	\$ 157,500 09/30/2020	I	Q	LAVERDIERE JAMES G & J	\$ 157,500
1.358	000255 / 009 / 000 / BS0 / 035	01	0.00	R1	5			\$ 116,000	\$ 157,500 04/12/2021	I	Q	SMART LEONARD M REVOCA	\$ 157,500
1.750	000255 / 009 / 000 / BS0 / 040	01	0.00	R1	5			\$ 90,000	\$ 157,500 01/20/2021	I	Q	PFEUTI HERMANN & KELLE	\$ 157,500
0.755	000255 / 009 / 000 / BS0 / 046 BOAT SLIP #46;	01	0.00	R1	5			\$ 69,533	\$ 52,500 07/12/2021	I	Q	HAYDON LEON K & CHERYL	\$ 52,500
1.714	000255 / 009 / 000 / BS0 / 060	01	0.00	R1	5			\$ 35,000	\$ 60,000 04/27/2020	I	Q	GILMAN I STUART & PATR	\$ 60,000
1.286	000255 / 009 / 000 / BS0 / 068	01	0.00	R1	5			\$ 70,000	\$ 90,000 12/01/2020	I	Q	OLSWANG JIM & RULE JUL	\$ 90,000
0.727	000255 / 009 / 000 / BS0 / 077 BOAT SLIP # 77 ONLY;	01	0.00	R1	5			\$ 55,000	\$ 40,000 01/21/2022	I	Q	DONNELLY THOMAS G & SU	\$ 40,000
1.905	000255 / 009 / 000 / BS0 / 078	01	0.00	R1	5			\$ 21,000	\$ 40,000 11/05/2020	I	Q	CROCKETT JUDITH	\$ 40,000
1.724	000255 / 009 / 000 / BS0 / 081	01	0.00	R1	5			\$ 29,000	\$ 50,000 08/05/2020	I	Q	PIENKOS WALTER L	\$ 50,000
1.923	000255 / 009 / 000 / BS0 / 085	01	0.00	R1	5			\$ 26,000	\$ 50,000 11/12/2020	I	Q	COLELLA RALPH J REV TR	\$ 50,000
1.553	000255 / 009 / 000 / BS0 / 091	01	0.00	R1	5			\$ 69,533	\$ 108,000 09/09/2020	I	Q	WILLIAMS KENT & KATHLE	\$ 108,000

Ratio	Parcel ID Sale Note	Zone	Acres	LC	NC	BR	SH Eff. Area	Sale Price	Assessment Sale Date	I	Q	Unqualified Description Grantor	Prior Year Assessment
1.800	000255 / 009 / 000 / BS0 / 093	01	0.00	R1	5			\$ 60,000	\$ 108,000 02/01/2021	I	Q	HAYDON LEON K & CHERYL	\$ 108,000
1.800	000255 / 009 / 000 / BS0 / 105	01	0.00	R1	5			\$ 50,000	\$ 90,000 06/01/2020	I	Q	LAMOUREUX DAVID A & CA	\$ 90,000
0.826	000255 / 009 / 000 / BS0 / 113 BOATSLIP#113; 50% ROBERT J. LOOTENS 2016 REV TR, R. LOO	01	0.00	R1	5			\$ 109,000	\$ 90,000 07/16/2021	I	Q	PRUCHANSKY LAKESIDE TR	\$ 90,000
0.946	000255 / 009 / 000 / BS0 / 89A BOATSLIP #89A ONLY;	01	0.00	R1	5			\$ 44,933	\$ 42,500 11/22/2021	I	Q	TYLER GROUP TRUST LLC	\$ 42,500
0.769	000288 / 008 / 000 / BS0 / 008 BOATSLIP LOCKER #8;	01	0.00	R1	5			\$ 65,000	\$ 50,000 01/12/2022	I	Q	CRONIN JOHN J III	\$ 50,000
0.750	000288 / 008 / 000 / BS0 / 017	01	0.00	R1	5			\$ 80,000	\$ 60,000 11/30/2021	I	Q	CASALE RICHARD M/JUDIT	\$ 60,000
0.990	000288 / 008 / 000 / BS0 / 022	01	0.00	R1	5			\$ 40,000	\$ 39,600 12/22/2020	I	Q	OUELLETTE HENRY & CARO	\$ 39,600
1.725	000288 / 008 / 000 / BS0 / 043	01	0.00	R1	5			\$ 24,000	\$ 41,400 03/04/2021	I	Q	RANDALL GEORGE R	\$ 41,400
1.838	000288 / 008 / 000 / L0A / 003	01	0.00	R1	5			\$ 16,000	\$ 29,400 08/14/2020	I	Q	RINGER WARREN H & HELE	\$ 29,400
1.176	000288 / 008 / 000 / L0A / 022 BOAT LOCKER # 22;	01	0.00	R1	5			\$ 25,000	\$ 29,400 09/16/2021	I	Q	ALDRIDGE JAMES T & JOA	\$ 29,400
1.089	000288 / 008 / 000 / L0A / 036 BOAT LOCKER #36;	01	0.00	R1	5			\$ 27,000	\$ 29,400 09/20/2021	I	Q	CRAWFORD RAPHAEL	\$ 29,400
2.450	000288 / 008 / 000 / L0A / 038	01	0.00	R1	5			\$ 12,000	\$ 29,400 09/21/2020	I	Q	DION MICHAEL & BIANCA	\$ 29,400
1.089	000288 / 008 / 000 / L0A / 051 BOAT LOCKER #51;	01	0.00	R1	5			\$ 27,000	\$ 29,400 09/20/2021	I	Q	CRAWFORD RAPHAEL	\$ 29,400
1.316	000288 / 008 / 000 / L0B / 003 BOAT LOCKER #3;	01	0.00	R1	5			\$ 25,533	\$ 33,600 09/30/2021	I	Q	JOHNSON LYNDIA G	\$ 33,600
0.756	000288 / 008 / 000 / L0E / 002 BOAT LOCKER # 2	01	0.00	R1	5			\$ 50,000	\$ 37,800 04/16/2021	I	Q	BECKETT KEVIN T	\$ 37,800

Sales Analysis Statistics			
Number of Sales:	35	Mean Ratio:	1.3084
Minimum Ratio:	0.4759	Median Ratio:	1.2857
Maximum Ratio:	2.4500	Standard Deviation:	0.4536
DRA Aggregate Mean:	1.2042	Coefficient of Dispersion:	28.9111
		Price Related Differential:	1.0865
Sales Analysis Criteria			
Sold: 04/01/2020 - 03/31/2022		Sale Ratios: 0.000 - 999.999	
Building Value: 0 - 999999999		Bldg Eff. Area: 0 - 0	
Land Value: 0 - 999999999		Land Use: ALL	
Current Use CR: 0 - 999999999		Acres: 0 - 0	
Year Built: 1600 - 2023		Trend: 0.000% Prior to 05/29/2023	
Story Height: ALL		Neighborhood: ALL	
Base Rate: ALL		Zone: ALL	
Qualified: YES		Unqualified: NO	
Improved: YES		Vacant: NO	
View: All		Waterfront: All	
Include Comm./Ind./Util.: YES		Water Body: ANY	
Filter By Current: NO			

Appendix L

Land Valuation Tables

Land Pricing Zones

Zone 01			
Description:	RES/AGRI	\$ 32,600 @	0.010 ac
Lot Size:	1.00	\$ 37,100 @	0.020 ac
Frontage:	100	\$ 42,500 @	0.100 ac
		\$ 48,000 @	0.250 ac
Lot Price:	\$ 62,300	\$ 52,300 @	0.500 ac
Excess Acreage:	\$ 4,500	\$ 59,000 @	0.750 ac
Excess Frontage:	\$ 0	\$ 62,300 @	1.000 ac
		\$ 62,300 @	1.000 ac

Zone 02			
Description:	RES/AGRI WATER	\$ 32,600 @	0.010 ac
Lot Size:	1.00	\$ 37,100 @	0.020 ac
Frontage:	150	\$ 42,500 @	0.100 ac
		\$ 48,000 @	0.250 ac
Lot Price:	\$ 62,300	\$ 52,300 @	0.500 ac
Excess Acreage:	\$ 28,000	\$ 59,000 @	0.750 ac
Excess Frontage:	\$ 0	\$ 62,300 @	1.000 ac
		\$ 62,300 @	1.000 ac

Zone 03			
Description:	COMMERCIAL	\$ 32,500 @	0.010 ac
Lot Size:	1.00	\$ 37,000 @	0.020 ac
Frontage:	150	\$ 42,400 @	0.100 ac
		\$ 47,900 @	0.250 ac
Lot Price:	\$ 62,300	\$ 52,300 @	0.500 ac
Excess Acreage:	\$ 4,000	\$ 58,800 @	0.750 ac
Excess Frontage:	\$ 0	\$ 62,300 @	1.000 ac
		\$ 62,300 @	1.000 ac

Zone 04			
Description:	MIXED USE	\$ 1,000 @	0.010 ac
Lot Size:	1.00	\$ 10,000 @	0.100 ac
Frontage:	100	\$ 20,000 @	0.250 ac
		\$ 30,000 @	0.300 ac
Lot Price:	\$ 59,000	\$ 40,000 @	0.500 ac
Excess Acreage:	\$ 4,000	\$ 50,000 @	0.750 ac
Excess Frontage:	\$ 100	\$ 59,000 @	1.000 ac
View:	\$ 50,000	\$ 59,000 @	1.000 ac

Zone 05			
Description:	COMMERCIAL/WF	\$ 32,500 @	0.010 ac
Lot Size:	1.00	\$ 37,000 @	0.020 ac
Frontage:	150	\$ 42,400 @	0.100 ac
		\$ 47,900 @	0.250 ac
Lot Price:	\$ 62,300	\$ 52,300 @	0.500 ac
Excess Acreage:	\$ 4,000	\$ 58,800 @	0.750 ac
Excess Frontage:	\$ 0	\$ 62,300 @	1.000 ac
		\$ 62,300 @	1.000 ac

Zone 06		
Description: COMMON AREA	\$ 1,000 @	0.010 ac
Lot Size: 1.00	\$ 10,000 @	0.100 ac
Frontage: 100	\$ 20,000 @	0.200 ac
Lot Price: \$ 62,300	\$ 30,000 @	0.300 ac
Excess Acreage: \$ 1,000	\$ 40,000 @	0.400 ac
Excess Frontage: \$ 0	\$ 50,000 @	0.500 ac
	\$ 60,000 @	0.600 ac
	\$ 62,000 @	0.750 ac
	\$ 62,300 @	1.000 ac

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

Neighborhoods		
Code	Adjustment	Factor
1	AVG - 60	40
2	AVG - 50	50
3	AVG - 40	60
4	AVG	100
5	AVG + 20	120
6	AVG + 70	170
7	AVG + 80	180
8	AVG + 60	160
9	WATERFRONT	950
A	AVG - 60 COM	40
B	AVG - 50 COM	50
C	AVG - 40 COM	60
D	AVG - 20 COM	80
E	AVG - COM	100
F	AVG +30 COM	130
G	AVG +50 COM	150
H	AVG +70 COM	170
I	AVG + 120 COM	220
J	AVG + 300 COM	400
X	BACKLAND	100

Site Modifiers		
Code	Description	Factor
A	AVERAGE	100
B	BEST	100
BC1	BLACK CAT ISLAND	225
BCK	BUCKINGHAM ESTATE	170
BLD	BALD PEAK- WA	425
BM1	BALMORAL - INLAND	160
BM2	BALMORAL-MIDDLE B	82
BM3	BALMORAL-SHANNON B	55
BM4	BALMORAL-WF	110
BP1	BALD PEAK-HIGH RIDG	730
BP4	BALD PEAK -VIEW/WA	490
BP5	BALD PEAK-WF	300
BY1	BERRY POND-WF	30
C	UND CLEAR	100
DR1	DRIFTWOOD W/DOCKS	270
DR2	DRIFTWOOD-WF	360
E	EXCELLENT	100
F	FAIR	100
FH1	FAR ECHO HARBOR	370
FH2	FAR ECHO-LOC/VIEW	750
FH3	FAR ECHO HRBR-WF	235
G	GOOD	100
GD1	GARLAND POND	20
GRS	GRASSY POND	301
HC1	HERMIT COVE - WF	135
HC2	HERMIT COVE-NR WF	300
HD1	HARBOURSIDE-WF	165
HD2	HARBOURSIDE-INLAND	270
HT1	HEATHERWOOD	170
IQ	IROQUOIS/GRUNWALD-	275
IS1	ISLAND W/ELECTRIC	75
IS2	ISLAND W/O ELECTRIC	45
KN2	BRCHW-KNSTKA/WINN W	155
KN3	BIRCHWD/KNSATKA/B	140
KN4	LAKE KANASTKA LOC-	65
KW1	KILNWOOD	180
LE1	LEES POND	70
LW1	LEAWARD SHORES-W/	150
LY1	LEDGY POND-WF	35
MBY	MOULTONBORO BAY-	175
N	NATURAL	100
OR1	ORTON LANE - WA	150
PND	HERON/KANASATKA-W	105
SAN	SANDY COVE ASSOC-W	285
SQ1	SQUAM LAKE	430
SQ2	SQUAM LAKE ISLANDS	160
SV1	SUISSEVALE - INLAND	210
SV12	OFF CASTLE SHORE-WF	185
U	UNDEV WOODS	100
W01	WINDERMERE/WILDWO	310
W02	WINNI W/NICE VIEW	223
W05	SMALL WF / NR MARIN	205
W07	LAKE WINNI WF-NCE V	200
W09	COVE/WATER VW	127
W10	CAVALIER COVE WF	120
W12	WF/VIEWS - GOOD SZE	214
W13	WINNIPESAUKEE	250
W14	MLTNBORO BAY-SML L	192
W15	WATERFRNT COVE-NO V	180
W16	BLACKKEY COVE- WF	245
W17	GD ACCESS TO WINNI	360
W19	LEES MILLS/MBAY-WF	125
WA1	SS/KB/SB - INLAND	240
WA2	STHRLEE SHRES - WF	214
WD1	WILDWOOD INLAND/	180
WIN	EAGLE SHR/STMBT LN	235
WK1	WAKONDAH POND	75
WN1	LAKE & MTN VIEWS	210
WPA	WA/PRTL VW- INLAND	135
WS1	WESTPOINT ASSOC - W	200
XW1	CROSSWINDS-WF NR B	150
XW2	CROSSWINDS-INLAND	450
Y	VERY GOOD	100

Topography Modifiers		
Code	Description	Factor
1	ABOVE STREET	100
2	BELOW STREET	100
3	LOW	100
4	SWAMPY	100
5	LEDGE	100
F	SEVERE	100
L	LEVEL	100
M	MILD	100
MO	MODERATE	100
R	ROLLING	100
S	STEEP	100

Road Modifiers		
Code	Description	Factor
1	SEMI-IMPROVED	100
2	PROPOSED	100
3	ALLEY	100
4	NONE	100
G	GRAVEL/DIRT	100
K	UNDEVELOPED	100
P	PAVED	100

Driveway Modifiers		
Code	Description	Factor
G	GRAVEL/DIRT	100
N	NATURAL/GRASS	100
P	PAVED	100
U	UNDEVELOPED	100

Current Use Codes			
Code	Description	Min. Value	Max. Value
CUDE	DISCRETNRY	\$ 0.00	\$ 0.00
CUFL	FARM LAND	\$ 25.00	\$ 425.00
CUMH	MNGD HARDWD	\$ 38.00	\$ 58.00
CUMO	MNGD OTHER	\$ 24.00	\$ 36.00
CUMW	MNGD PINE	\$ 74.00	\$ 111.00
CUUH	UNMNGD HARDWD	\$ 64.00	\$ 96.00
CUUL	UNPRODUCTIVE	\$ 24.00	\$ 24.00
CUUO	UNMNGD OTHER	\$ 40.00	\$ 60.00
CUUW	UNMNGD PINE	\$ 123.00	\$ 185.00
CUWL	WETLANDS	\$ 24.00	\$ 24.00

View Subjects		
Code	Description	Factor
	UNSPECIFIED	100
VU	VIEW - 98	100
VW	VIEW - 99	100

View Widths		
Code	Description	Factor
AV VW	AVERAGE VW	100
NV	NARROW VIEW	100
PANVW	PANORAMIC VW	100
TUN	TUNNEL VIEW	100
	UNSPECIFIED	100
WD VW	WIDE VW	100

View Depths		
Code	Description	Factor
PART	PARTIAL VW	100
UNOB	UNOBSTRUCTED VW	100
	UNSPECIFIED	100

View Distances		
Code	Description	Factor
CLS	CLOSE	100
DST	DISTANT	100
EXT	EXTREME	100
	UNSPECIFIED	100

Water Body Frontage Foot Factors			
Water Body Name	Base Value	Frontage Feet	Factor
WINNIPESAUKEE	\$ 1,000		
		100 ft.	100
		200 ft.	110

Water Frontage Access		
Code	Description	Factor
12345	12345678912345678912	100
KAN	KANASATKA	175
WA	WATER ACCESS	200

Water Frontage Location		
Code	Description	Factor
WA	WATER FRONTAGE	0

Water Frontage Topography		
Code	Description	Factor
WF	LOCATION	0

Moultonborough
Land Area Size Adjustment Factors

Acres	Adj.	Acres	Adj.	Acres	Adj.	Acres	Adj.	Acres	Adj.
8	96.00	50	80.00	92	68.00	134	60.00	176	53.00
9	96.00	51	80.00	93	68.00	135	60.00	177	53.00
10	95.00	52	79.00	94	68.00	136	60.00	178	53.00
11	95.00	53	79.00	95	68.00	137	59.00	179	53.00
12	94.00	54	79.00	96	68.00	138	59.00	180	53.00
13	94.00	55	78.00	97	67.00	139	59.00	181	52.00
14	93.00	56	78.00	98	67.00	140	59.00	182	52.00
15	93.00	57	78.00	99	67.00	141	59.00	183	52.00
16	93.00	58	78.00	100	67.00	142	58.00	184	52.00
17	92.00	59	77.00	101	66.00	143	58.00	185	52.00
18	92.00	60	77.00	102	66.00	144	58.00	186	52.00
19	91.00	61	77.00	103	66.00	145	58.00	187	52.00
20	91.00	62	76.00	104	66.00	146	58.00	188	52.00
21	90.00	63	76.00	105	66.00	147	58.00	189	51.00
22	90.00	64	76.00	106	65.00	148	57.00	190	51.00
23	90.00	65	75.00	107	65.00	149	57.00	191	51.00
24	89.00	66	75.00	108	65.00	150	57.00	192	51.00
25	89.00	67	75.00	109	65.00	151	57.00	193	51.00
26	88.00	68	75.00	110	65.00	152	57.00	194	51.00
27	88.00	69	74.00	111	64.00	153	57.00	195	51.00
28	88.00	70	74.00	112	64.00	154	56.00	196	51.00
29	87.00	71	74.00	113	64.00	155	56.00	197	50.00
30	87.00	72	74.00	114	64.00	156	56.00	198	50.00
31	87.00	73	73.00	115	63.00	157	56.00	199	50.00
32	86.00	74	73.00	116	63.00	158	56.00	200	50.00
33	86.00	75	73.00	117	63.00	159	56.00		
34	85.00	76	72.00	118	63.00	160	56.00		
35	85.00	77	72.00	119	63.00	161	55.00		
36	85.00	78	72.00	120	63.00	162	55.00		
37	84.00	79	72.00	121	62.00	163	55.00		
38	84.00	80	71.00	122	62.00	164	55.00		
39	84.00	81	71.00	123	62.00	165	55.00		
40	83.00	82	71.00	124	62.00	166	55.00		
41	83.00	83	71.00	125	62.00	167	54.00		
42	83.00	84	70.00	126	61.00	168	54.00		
43	82.00	85	70.00	127	61.00	169	54.00		
44	82.00	86	70.00	128	61.00	170	54.00		
45	82.00	87	70.00	129	61.00	171	54.00		
46	81.00	88	69.00	130	61.00	172	54.00		
47	81.00	89	69.00	131	60.00	173	54.00		
48	81.00	90	69.00	132	60.00	174	53.00		
49	80.00	91	69.00	133	60.00	175	53.00		

Appendix M

Building Valuation Tables

Building Base Rate Codes & Values				
Code	Description	Stand. Dpr.	Rate	SA
CAP	APARTMENTS	1.25	80.00	COM
CAR	HORSE STABLE/ARENA	1.00	39.00	COM
CBB	BRANCH BANK	1.00	125.00	COM
CC3	CAMP COMMERCIAL	1.00	77.00	COM
CCC	COUNTRY CLUB	1.00	82.00	COM
CCG	COMM-CAMPGROUND	1.00	77.00	COM
CCH	CHURCHES	1.00	143.00	COM
CCO	CONVENIENT STO	1.00	131.00	COM
CCW	CAR WASH	1.00	95.00	COM
CDC	DAY CARE	1.00	91.00	COM
CDD	DISC DEPT STRE	1.00	48.00	COM
CDK	COMMERCIAL BOAT DOCK	1.00	65.00	COM
CDL	DRY CLN/LAUNDR	1.00	69.00	COM
CFF	FAST FOOD REST	1.00	137.00	COM
CFL	FAST FOOD LOCA	1.00	81.00	COM
CGO	GARAGE/OFFICE	1.00	65.00	COM
CHC	HEALTH CLUB	1.00	91.00	COM
CHO	HOTEL	1.00	78.00	COM
CIN	INN	1.00	82.00	COM
CIR	AIRPORT HANGAR	2.00	63.00	COM
CLC	CLUBS/LODGES	1.00	88.00	COM
CMD	MEDICAL OFFICE BLDG	1.00	102.00	COM
CMT	MOTELS	1.00	84.00	COM
CNC	NIGHT CLUB/BAR	1.00	81.00	COM
COA	OFFICE/APT	1.00	76.00	COM
COF	OFFICE BLDG	1.00	88.00	COM
COW	OFFICE/WAREHS	1.00	60.00	COM
CPB	PROFESS. BLD	1.00	100.00	COM
CPG	PRE-ENG GARAGE	1.00	39.00	COM
CPO	POST OFFICES	1.25	101.00	COM
CPW	PRE-ENG WAREHS	1.00	39.00	COM
CQB	QUONSET BLDG	1.00	21.00	COM
CR1	RANCH (COM)	1.00	103.00	COM
CRA	RETAIL/APT	1.25	76.00	COM
CRE	RES STYLE COMM	1.00	103.00	COM
CRS	RESTAURANT	1.00	100.00	COM
CS2	SERV STATION	1.00	58.00	COM
CSC	SHOP CENTER	1.00	83.00	COM
CSE	SELF STORAGE	1.00	33.00	COM
CSO	STORE/OFFICE	1.00	75.00	COM
CSS	SERVICE REPR/SHOP	1.00	57.00	COM
CST	STORE	1.00	64.00	COM
CTE	THEATERS ENCL.	1.00	78.00	COM
CWH	COMM WAREHSE	1.00	43.00	COM
CYC	DORMITORY/YOUTH CAMP	1.00	83.00	COM
EAB	ACCESSORY BLDG (EXEM	1.00	1.00	RES
ECE	CENTURY + (EXEMPT)	1.00	108.00	RES
ECR	CHURCH RECTORY	1.00	129.00	RES
EFS	FIRE STATION	1.00	149.00	COM
EGA	EXEMPT GARAGE	1.00	43.00	COM
EHG	HIGHWAY GARAGE	1.00	54.00	COM
EIW	INDUS. WAREHSE (EXEM	1.00	38.00	RES
ELB	LIBRARY	1.00	154.00	COM
ELC	CLUBS/LODGES (EXEMPT	1.00	81.00	RES
EMA	MUSEUM/ART GAL	1.00	79.00	RES
EOA	OFFICE/APT (EXEMPT)	1.00	71.00	RES
EOF	EXEMPT OFFICE	1.00	84.00	COM
EOM	OTHER MUNICI	1.00	81.00	RES
EPG	PRE-ENG GARAGE (EXEM	1.00	37.00	RES
ESC	SCHOOLS/COLLEGE	1.00	137.00	COM
ETH	TOWN HALL	1.00	137.00	COM
ETO	TOWN OFFICES	1.00	92.00	COM
EWB	COMM WAREHSE (EXEMPT	1.00	40.00	RES
IAB	ACCESSORY BLDG (IND)	1.00	1.00	IND
IC3	CAMP COMMERCIAL (IND)	1.00	70.00	IND
IHV	HEAVY INDUST	1.00	74.00	IND
IHW	INDUS. WAREHSE	1.00	41.00	IND
IND	LIGHT INDUSTRIAL	1.00	38.00	IND

Building Sub Area Codes & Values		
Code	Description	Factor
ADU	ACCESS DWELLING UNIT	1.00
ARN	ARENA	1.00
ATF	ATTIC FINISHED	0.25
ATU	ATTIC UNFINISHED	0.10
BM1	1-STORY BSMNT - FIN	1.00
BM2	1-STORY BSMNT -UNFIN	0.50
BMF	BSMNT FINISHED	0.30
BMG	BASEMENT GARAGE	0.20
BMU	BSMNT UNFINISHED	0.15
BTH	BOATHOUSE	0.45
CAN	CANOPY	0.10
COF	COM OFFICE AREA	1.75
CPT	CARPORT ATTACHED	0.10
CRL	CRAWL SPACE	0.05
CTH	CATHEDRAL CEILING	0.10
DCK	COMMERCIAL BOAT DOCK	1.00
DEK	DECK/ENTRANCE	0.10
DOK	RES DOCK	0.35
ENT	ENTRANCE	0.10
EPF	ENCLSD PORCH	0.70
EPU	COVERED BASEMENT ENT	0.35
FFF	FST FLR FIN	1.00
FSG	FIN STORAGE UNITS	1.00
FSP	SCREEN PORCH	0.70
GAR	GARAGE ATTACHED	0.45
HSF	1/2 STRY FIN	0.50
HSU	1/2 STRY UNFIN	0.25
LDK	LOADING AREA	0.20
OPF	OPEN PORCH	0.25
PAT	PATIO	0.10
RBF	RAISED BSMNT FIN	0.50
RBV	RAISED BSMNT UNFIN	0.25
SLB	SLB FOUNDATION	0.00
STB	HORSE STABLE	1.00
STD	STORE DISPLAY AREA	1.00
STO	STORAGE AREA	0.25
TQF	3/4 STRY FIN	0.75
TQU	3/4 STRY UNFIN	0.35
UFF	UPPER FLR FIN	1.00
UFU	UPPER FLR UNFIN	0.50

IPG	PRE-ENG GARAGE	1.00	36.00	IND
IPW	PRE-ENG WAREHS (IND)	1.00	36.00	IND
ISS	SERVICE SHOPS (IND)	1.00	52.00	IND
ITB	TELEPHONE/CBLE BLDG	1.00	129.00	IND
MHS	MOBILE HOMES	3.00	90.00	MFH
RAB	ACCESSORY BLDG (RES)	1.00	1.00	RES
RAD	ADIRONDACK	1.00	135.00	RES
RBT	BOATHOUSE	1.00	93.00	RES
RC1	CHALET	1.00	107.00	RES
RCA	CAMP	1.00	69.00	RES
RCC	CAPE COD	1.00	114.00	RES
RCE	CENTURY/VICTORIAN	1.00	117.00	RES
RCL	COLONIAL	1.00	114.00	RES
RCN	CONVENTIONAL	1.00	112.00	RES
RCT	COTTAGE	1.00	78.00	RES
RCU	CUSTOM	1.00	207.00	RES
RFD	DUPLEX	1.00	109.00	RES
RGA	GARAGE/APT	1.00	93.00	RES
RJC	JAQUITH COTTAGES	1.00	375.00	RES
RLV	LKE VISTA DTCHD UNIT	1.00	460.00	RES
RLW	LKE VISTA ROADSIDE	1.00	240.00	RES
RMC	FAMILY CONVER.	1.00	105.00	RES
RMO	MODERN/CONTEMP	1.00	124.00	RES
RNA	ARENA/STABLE	1.00	36.00	RES
ROA	ARBOR	1.00	300.00	RES
ROB	ARBOR W/F	1.00	375.00	RES
RPA	BALD PK 2= + 2000 SF	1.00	360.00	RES
RPB	BALD PK 2= >2000 SF	1.00	435.00	RES
RPC	BALD PEAK 3	1.00	435.00	RES
RPM	PARK MODEL	4.00	75.00	MFH
RQA	CAV COVE WATERSIDE	1.00	415.00	RES
RQB	CAV COVE-DETCHD UNIT	1.00	380.00	RES
RQC	CAV COVE-TOWNHOUSE	1.00	350.00	RES
RRR	RANCH	1.00	122.00	RES
RRR	RAISED RANCH	1.00	118.00	RES
RSL	TRI/SPLIT-LEVEL	1.00	109.00	RES
RTA	FAMILY TRUST	1.00	340.00	RES
RTB	TOY BOX STORAGE UNIT	1.00	300.00	RES
RTT	TRAVEL TRAILER	4.00	29.00	MFH
RUA	HARBORSIDE-HOUSE	1.00	340.00	RES
RUB	HARBORSIDE - 2 STY	1.00	305.00	RES
RUC	HARBORSIDE WATERFRON	1.00	375.00	RES
RVA	JON LND BLD 1+8	1.00	455.00	RES
RVB	JON LND BLD 2-7	1.00	340.00	RES
RVC	JON LND BLD 11+12	1.00	340.00	RES
RVD	JON LND BLD 9/9A&10	1.00	270.00	RES
RVE	JON LND BLD13-15	1.00	290.00	RES
RVV	WEST WYNDE CONDO	1.00	176.00	RES
RWA	LNDS END-WATERSIDE	1.00	490.00	RES
RWB	LNDS END-DETCHD UNIT	1.00	335.00	RES
RWC	LNDS END-HOUSE UNIT	1.00	220.00	RES
RXA	SLPY HOLLOW-WATER	1.00	565.00	RES
RXB	SLPY HOLLOW-RD SIDE	1.00	375.00	RES
RXC	SLPY HOLLOW-DET UNIT	1.00	400.00	RES
RXD	SLPY HOLLOW-BMT UNIT	1.00	275.00	RES
RYA	STAFFORSHIRE-WATER	1.00	460.00	RES
RYB	STAFFORSHIRE-RDSDE/VW	1.00	245.00	RES
RYC	STAFFRSHIRE-MID UNIT	1.00	280.00	RES
RZA	WINDWARD WAY	1.00	450.00	RES
RZB	WINDWARD AVENUE	1.00	410.00	RES
RZC	WINDWARD SENTER COVE	1.00	340.00	RES
UOF	UTILITY-OFFICE	1.00	120.00	RES

Building Quality Adjustments		
Code	Description	Factor
A0	AVG 100%	1.05
A1	AVG+10	1.13
A2	AVG+20	1.20
B1	BELOW AVERAGE	0.80
C1	CUSTOM	4.00
C2	CUSTOM +70	4.60
C3	CUSTOM +90	5.40
E1	EXCELLENT	2.20

Building Story Codes & Values		
Code	Description	Factor
1	1.25 STORY FRAME	1.00
2	2.25 STORY FRAME	0.98
A	1 STORY FRAME	1.00
B	1.5 STORY FRAME	1.00
C	1.75 STORY FRAME	1.00
D	2.00 STORY FRAME	1.00
E	2.50 STORY FRAME	0.99
F	2.75 STORY FRAME	0.98

E2	EXCELLENT+20	2.50
E3	EXCELLENT+40	2.80
A3	GOOD	1.25
A4	GOOD+15	1.45
A5	GOOD+25	1.50
L1	LUXURIOUS	3.10
L2	LUXURIOUS +25	3.40
L3	LUXURIOUS +50	3.70
B2	MINIMUM	0.70
U1	UNIQUE	9.75
A6	VERY GOOD	1.60
A7	VERY GOOD +20	1.80
A8	VERY GOOD +40	1.90

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

Building Exterior Wall Materials		
Code	Description	Points
2	WOOD ON SHEATH	34.00
5	CEMENT CLAPBOARD	34.00
A	MINIMUM	18.00
B	BELOW AVERAGE	24.00
C	NOVELTY	34.00
D	AVERAGE	34.00
E	BOARD & BATTEN	34.00
F	ASBESTOS SHINGLE	30.00
G	LOGS	34.00
H	ABOVE AVERAGE	37.00
I	CLAPBOARD	34.00
J	CEDAR OR REDWOOD	37.00
K	PREFAB WOOD PANEL	32.00
L	WOOD SHINGLE	34.00
M	CONCRT / CINDER BLCK	28.00
N	STUCCO	34.00
O	ASPHALT	30.00
P	BRICK VENEER	37.00
Q	BRICK ON MASONRY	40.00
R	STONE ON MASONRY	42.00
S	VINYL SIDING	35.00
T	ALUMINUM SIDING	35.00
U	PRE-FINISHED METAL	38.00
V	GLASS/THERMOPANE	40.00
Y	MASONITE	28.00

Building Interior Wall Materials		
Code	Description	Points
2	K PINE/A WD	27.00
A	MINIMUM	8.00
B	WALL BOARD	22.00
C	PLASTER	27.00
D	DRYWALL	27.00
E	WOOD/LOG	30.00
F	PLYWOOD PANEL	27.00
G	AVERAGE FOR USE	22.00

G	3.00 STORY FRAME	0.97
H	3.50+ STORY FRAME	0.97
I	SPLT LVL	1.00

Building Roof Materials		
Code	Description	Points
2	METAL SHINGLES	2.00
A	METAL/TIN	2.00
B	ROLLED/COMPO	2.00
C	ASPHALT	3.00
D	TAR/GRAVEL	3.00
F	CLAY/TILE	7.00
G	WD SHINGLE	5.00
H	SLATE	6.00
L	RUBBER MEMBRANE	5.00
M	ASBEST SHINGL	3.00
S	STANDING SEAM	6.00

Building Frame Materials		
Code	Description	Factor
A	WOOD	100.00
B	MASONRY	110.00
C	REIN-CONCRETE	110.00
D	STEEL	115.00
E	SPECIAL	115.00
Commercial Wall Factor Increases 2.1% per foot above 12 feet.		

Building Interior Floor Materials		
Code	Description	Points
1	DIRT/NONE	0.00
2	CONCRETE	5.00
5	INLAID SHT GDS	10.00
6	SLATE/TILE	12.00
A	MIN PLYWD	5.00
D	LINOLEUM OR SIM	7.00
E	PINE/SOFT WD	10.00
F	HARDWOOD	11.00
G	PARQUET	12.00
H	CARPET	9.00
I	AVERAGE FOR USE	9.00
J	PERGO/LAMNATE/VNYL	10.00
Z	MARBLE	12.00

Building Heating Fuel Types		
Code	Description	Points
0	NONE	0.00
1	GEO THERMAL	1.00
A	WOOD/COAL	0.50
B	OIL	1.00
C	GAS	1.00
D	ELECTRIC	1.00
E	SOLAR	1.10

Building Heating System Types		
Code	Description	Points
1	GEO THERMAL	6.00
A	NONE	0.00
B	CONVECTION	2.00
C	FA NO DUCTS	3.00
D	FA DUCTED	6.00
E	HOT WATER	6.00
F	STEAM	5.00
G	ELECT-RAD/BASEBOARD	3.00
H	RAD WATER	6.00
J	HEAT PUMP	7.00
K	WALL/FLR FURNACE	6.00

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

Building Bedroom & Bathroom Points							
		Bedrooms					
		0	1	2	3	4	> 4
Bathrooms	0.0	0	2	3	4	5	6
	0.5	6	7	7	8	8	9
	1.0	9	10	10	11	11	12
	1.5	12	11	12	13	14	15
	2.0	13	12	13	14	15	16
	2.5	14	13	13	14	15	16
	3.0	15	14	14	15	16	17
	3.5	16	14	14	15	16	17
	4.0	17	14	15	16	17	18
	> 4.0	18	14	15	16	17	18

Standard Age Only Building Depreciation Schedule

Building Age Condition Classifications

For Standard Depreciation 1.00 %

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

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

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

Standard Age Only Building Depreciation Schedule

Building Age Condition Classifications

For Standard Depreciation 1.25 %

Age	Very Poor	Poor	Fair	Average	Good	Very Good	Excellent
1	6	5	4	1	1	1	1
5	14	11	9	6	5	4	3
10	20	16	11	10	8	6	4
15	24	19	15	13	10	8	5
20	28	23	16	14	11	9	5
30	34	28	20	18	14	10	6
40	40	31	24	20	16	11	8
50	44	35	26	23	18	14	9
60	49	39	29	24	19	15	10
70	53	41	31	26	21	16	10
80	56	45	34	28	23	16	11
90	59	48	35	30	24	18	11
100	63	50	38	31	25	19	13
125	70	56	43	35	28	21	14
150	76	61	46	39	30	23	15
175	83	66	50	41	33	25	16
200	89	71	53	44	35	26	18
225	94	75	56	48	38	29	19
250	99	79	59	50	40	30	20
275	99	83	63	51	41	31	21
300	99	86	65	54	44	33	21

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

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

Standard Age Only Building Depreciation Schedule

Building Age Condition Classifications

For Standard Depreciation 2.00 %

Age	Very Poor	Poor	Fair	Average	Good	Very Good	Excellent
1	10	8	6	2	2	2	2
5	22	18	14	10	8	6	4
10	32	26	18	16	12	10	6
15	38	30	24	20	16	12	8
20	44	36	26	22	18	14	8
30	54	44	32	28	22	16	10
40	64	50	38	32	26	18	12
50	70	56	42	36	28	22	14
60	78	62	46	38	30	24	16
70	84	66	50	42	34	26	16
80	90	72	54	44	36	26	18
90	94	76	56	48	38	28	18
100	99	80	60	50	40	30	20
125	99	90	68	56	44	34	22
150	99	98	74	62	48	36	24
175	99	99	80	66	52	40	26
200	99	99	84	70	56	42	28
225	99	99	90	76	60	46	30
250	99	99	94	80	64	48	32
275	99	99	99	82	66	50	34
300	99	99	99	86	70	52	34

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

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

Standard Age Only Building Depreciation Schedule

Building Age Condition Classifications

For Standard Depreciation 3.00 %

Age	Very Poor	Poor	Fair	Average	Good	Very Good	Excellent
1	15	12	9	3	3	3	3
5	33	27	21	15	12	9	6
10	48	39	27	24	18	15	9
15	57	45	36	30	24	18	12
20	66	54	39	33	27	21	12
30	81	66	48	42	33	24	15
40	96	75	57	48	39	27	18
50	99	84	63	54	42	33	21
60	99	93	69	57	45	36	24
70	99	99	75	63	51	39	24
80	99	99	81	66	54	39	27
90	99	99	84	72	57	42	27
100	99	99	90	75	60	45	30
125	99	99	99	84	66	51	33
150	99	99	99	93	72	54	36
175	99	99	99	99	78	60	39
200	99	99	99	99	84	63	42
225	99	99	99	99	90	69	45
250	99	99	99	99	96	72	48
275	99	99	99	99	99	75	51
300	99	99	99	99	99	78	51

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

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

Standard Age Only Building Depreciation Schedule

Building Age Condition Classifications

For Standard Depreciation 4.00 %

Age	Very Poor	Poor	Fair	Average	Good	Very Good	Excellent
1	20	16	12	4	4	4	4
5	44	36	28	20	16	12	8
10	64	52	36	32	24	20	12
15	76	60	48	40	32	24	16
20	88	72	52	44	36	28	16
30	99	88	64	56	44	32	20
40	99	99	76	64	52	36	24
50	99	99	84	72	56	44	28
60	99	99	92	76	60	48	32
70	99	99	99	84	68	52	32
80	99	99	99	88	72	52	36
90	99	99	99	96	76	56	36
100	99	99	99	99	80	60	40
125	99	99	99	99	88	68	44
150	99	99	99	99	96	72	48
175	99	99	99	99	99	80	52
200	99	99	99	99	99	84	56
225	99	99	99	99	99	92	60
250	99	99	99	99	99	96	64
275	99	99	99	99	99	99	68
300	99	99	99	99	99	99	68

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

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

Moultonborough

Commercial Building Area Size Adjustment Factors

Median Effective Area = 2138sf Fixed Site Cost Adjustment = 25%

Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.
164	4.00	229	3.08	318	2.43	519	1.78	1,407	1.13
165	3.99	230	3.07	320	2.42	524	1.77	1,445	1.12
166	3.97	231	3.06	322	2.41	529	1.76	1,485	1.11
167	3.96	232	3.05	324	2.40	534	1.75	1,527	1.10
168	3.94	233	3.04	326	2.39	540	1.74	1,572	1.09
169	3.92	234	3.03	328	2.38	545	1.73	1,620	1.08
170	3.90	235	3.02	330	2.37	551	1.72	1,670	1.07
171	3.88	237	3.01	332	2.36	557	1.71	1,724	1.06
172	3.86	238	3.00	334	2.35	563	1.70	1,782	1.05
173	3.84	239	2.99	336	2.34	569	1.69	1,843	1.04
174	3.83	240	2.98	338	2.33	575	1.68	1,909	1.03
175	3.81	241	2.97	340	2.32	581	1.67	1,980	1.02
176	3.79	242	2.96	343	2.31	587	1.66	2,056	1.01
177	3.77	243	2.95	345	2.30	594	1.65	2,138	1.00
178	3.76	244	2.94	347	2.29	601	1.64	2,227	0.99
179	3.74	245	2.93	349	2.28	607	1.63	2,324	0.98
180	3.72	246	2.92	352	2.27	614	1.62	2,430	0.97
181	3.71	247	2.91	354	2.26	622	1.61	2,545	0.96
182	3.69	249	2.90	356	2.25	629	1.60	2,673	0.95
183	3.67	250	2.89	359	2.24	636	1.59	2,813	0.94
184	3.66	251	2.88	361	2.23	644	1.58	2,969	0.93
185	3.64	252	2.87	364	2.22	652	1.57	3,144	0.92
186	3.63	253	2.86	366	2.21	660	1.56	3,341	0.91
187	3.61	255	2.85	369	2.20	668	1.55	3,563	0.90
188	3.60	256	2.84	371	2.19	677	1.54	3,818	0.89
189	3.58	257	2.83	374	2.18	685	1.53	4,112	0.88
190	3.57	258	2.82	376	2.17	694	1.52	4,454	0.87
191	3.55	259	2.81	379	2.16	703	1.51	4,859	0.86
192	3.54	261	2.80	382	2.15	713	1.50	5,345	0.85
193	3.52	262	2.79	385	2.14	722	1.49	5,939	0.84
194	3.51	263	2.78	387	2.13	732	1.48	6,681	0.83
195	3.49	265	2.77	390	2.12	742	1.47	7,636	0.82
196	3.48	266	2.76	393	2.11	753	1.46	8,908	0.81
197	3.47	267	2.75	396	2.10	764	1.45	10,690	0.80
198	3.45	269	2.74	399	2.09	775	1.44	13,362	0.79
199	3.44	270	2.73	402	2.08	786	1.43	17,817	0.78
200	3.42	271	2.72	405	2.07	798	1.42	26,725	0.77
201	3.41	273	2.71	408	2.06	810	1.41	53,450	0.76
202	3.40	274	2.70	411	2.05	822	1.40	100,000	0.76
203	3.38	276	2.69	414	2.04	835	1.39	200,000	0.7527
204	3.37	277	2.68	418	2.03	848	1.38	300,000	0.7518
205	3.36	278	2.67	421	2.02	862	1.37	400,000	0.7513
206	3.35	280	2.66	424	2.01	876	1.36	500,000	0.7511
207	3.33	281	2.65	428	2.00	891	1.35	600,000	0.7509
208	3.32	283	2.64	431	1.99	906	1.34	700,000	0.7508
209	3.31	284	2.63	435	1.98	922	1.33	800,000	0.7507
210	3.30	286	2.62	438	1.97	938	1.32	900,000	0.7506
211	3.28	287	2.61	442	1.96	954	1.31	1,000,000	0.7505
212	3.27	289	2.60	445	1.95	972	1.30		
213	3.26	290	2.59	449	1.94	990	1.29		
214	3.25	292	2.58	453	1.93	1,008	1.28		
215	3.24	294	2.57	457	1.92	1,028	1.27		
216	3.23	295	2.56	461	1.91	1,048	1.26		
217	3.21	297	2.55	465	1.90	1,069	1.25		
218	3.20	299	2.54	469	1.89	1,091	1.24		
219	3.19	300	2.53	473	1.88	1,114	1.23		
220	3.18	302	2.52	477	1.87	1,137	1.22		
221	3.17	304	2.51	482	1.86	1,162	1.21		
222	3.16	305	2.50	486	1.85	1,188	1.20		
223	3.15	307	2.49	490	1.84	1,215	1.19		
224	3.14	309	2.48	495	1.83	1,243	1.18		
225	3.13	311	2.47	500	1.82	1,273	1.17		
226	3.12	313	2.46	504	1.81	1,304	1.16		
227	3.10	314	2.45	509	1.80	1,336	1.15		
228	3.09	316	2.44	514	1.79	1,371	1.14		

Moultonborough
Features & Outbuildings Size Adjustment Factors

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

Description	Rate	DPR
3000-10000 GAL	0.95 sf	0.00
79-D HISTORIC BARN	0.00 sf	0.00
79-F FARM STRUCTURE	0.00 sf	0.00
AIR CONDITION	3.00 sf	0.00
ARCADIA SITE	80,000.00 ea	0.00
ARCADIA SITE W/VIEW	130,000.00 ea	0.00
ARCADIA SITE W/WF	130,000.00 ea	0.00
ARCADIA-LIMITED COMM	600,000.00 ea	0.00
ATM AUTOMATC TELLR	35,000.00 ea	0.00
AUTO LIFT-LIGHT	3,000.00 ea	0.00
BARN W/LOFT&BSMT	32.00 sf	0.00
BARN-1 STORY	25.00 sf	0.00
BARN-1 STORY W/BSMT	30.00 sf	0.00
BARN-1 STORY W/LOFT	30.00 sf	0.00
BARN-2 STORY	32.00 sf	0.00
BARN-2 STY W/BSMT	33.00 sf	0.00
BATH HOUSE-AV	18.00 sf	0.00
BATH HOUSE-GD	22.00 sf	0.00
BILLBOARD	28.00 sf	0.00
BOAT HOUSE CUSTOM	160.00 sf	0.00
BOAT HOUSE FIN	55.00 sf	0.00
BOAT HOUSE ONLY	70.00 sf	0.00
BOAT HOUSE UNFIN	30.00 sf	0.00
BOAT HOUSE/CAB	25.00 sf	0.00
BOAT HSE W/PLUMBING	35.00 sf	0.00
BOAT RACK	1,400.00 sf	0.00
BOAT SLIP	2,500.00 sf	0.00
BRKWTR LG >35 FT	30,000.00 ea	0.00
BRKWTR MED 20-35 FT	20,000.00 ea	0.00
BRKWTR SM < 20 FT	10,000.00 ea	0.00
CABIN-MINIMAL	25.00 sf	0.00
CABIN-W/PLUMBING ETC	35.00 sf	0.00
CAMP SITE W/WTR&ELEC	1,000.00 ea	0.00
CAMP/TENT SITE	500.00 ea	0.00
CANOPY-AVERAGE	28.00 sf	0.00
CANOPY-GOOD	36.00 sf	0.00
CARPORT	20.00 sf	0.00
CELL TWR SHED AVG	70.00 sf	0.00
CELL TWR SHED FAIR	35.00 sf	0.00
CELL TWR SHED GOOD	110.00 sf	0.00
COMM GRNHSE PLASTIC	7.00 sf	0.00
COMMERC PAVING CONC	5.85 sf	0.00
COMMERCIAL PAVING	3.00 sf	0.00
COOLER	50.00 sf	0.00
DOCK-ALUM COMP	55.00 sf	0.00
DOCKS-WOOD	40.00 sf	0.00
DRIVE UP WNDW W/TUBE	20,000.00 ea	0.00
DRIVE-UP -WIDE BAY	11,000.00 ea	0.00
DRIVE-UP WINDW	9,000.00 ea	0.00
ELEV FREIGHT	53,100.00 ea	0.00
ELEV PASSENGER	62,500.00 ea	0.00
ELEVATED TANK	2.40 sf	0.00
EXTRA FPL OPEN	2,500.00 ea	0.00
FENCE-10 FT	43.00 sf	0.00
FENCE-4 FT	22.00 sf	0.00
FENCE-5 FT	25.00 sf	0.00
FENCE-6 FT	30.00 sf	0.00
FENCE-8 FT	36.00 sf	0.00
FIREPLACE	5,000.00 ea	0.00
FIREPLACE 1 STORY	7,000.00 ea	0.00
FOUNDATION	15,000.00 ea	0.00
FPL-1.5 STORY CHIM	7,500.00 ea	0.00
FPL-2 STORY CHIM	8,000.00 ea	0.00
FREEZER TEMPS	75.00 sf	0.00
GAR W/ NO PLMB	60.00 sf	0.00
GAR W/ PLUMBING	65.00 sf	0.00
GAR W/LOFT-GOOD	55.00 sf	0.00
GARAGE-AVE	33.00 sf	0.00
GARAGE-GOOD	45.00 sf	0.00
GARAGE-POOR	27.00 sf	0.00
GAR-W/LOFT-AVG	45.00 sf	0.00
GAZEBO	28.00 sf	0.00
GENERATOR	5,000.00 ea	0.00
GREEN HOUSE-RS	14.00 sf	0.00
GUARDHSE/PHT	150.00 sf	0.00

Description	Rate	DPR
HEARTH	1,000.00 ea	0.00
HGH PRE-SOD PL	2,100.00 ea	0.00
HOT TUB	4,200.00 ea	0.00
IMPLEMENT SHED	11.00 sf	0.00
KENNEL-AVG	10.00 sf	0.00
KENNEL-GOOD	14.00 sf	0.00
KIOSK	90.00 sf	0.00
LEAN-TO	8.00 sf	0.00
LIFT DOCK	55.00 sf	0.00
LOAD LEVELERS	4,000.00 ea	0.00
MERC VAP/FLU	1,900.00 ea	0.00
MEZZANINE	20.00 sf	0.00
MEZZANINE PARTITIONED	30.00 sf	0.00
MINI GOLF	5,000.00 ea	0.00
NITE DEPOSIT	10,000.00 sf	0.00
PATIO-AVG	7.00 sf	0.00
PATIO-GOOD	13.00 sf	0.00
PAVILION	85.00 sf	0.00
PICKLEBALL COURT	25,000.00 ea	0.00
PL DOUBLE LIGHT	2,800.00 ea	0.00
PL SINGLE LIGHT	1,600.00 ea	0.00
PL TRIPLE LIGHT	5,200.00 ea	0.00
PLTRY HSE 1 ST	16.00 sf	0.00
POLE BARN	20.00 sf	0.00
POOL-ABOVE GR ROUND	0.00 ea	0.00
POOL-ABVE GRND OVAL	0.00 sf	0.00
POOL-ABVE GRND RECT	0.00 sf	0.00
POOL-ENDLESS	3,200.00 ea	0.00
POOL-INGRND CONCRTE	80.00 sf	0.00
POOL-INGRND GUNITE	65.00 sf	0.00
POOL-INGRND VINYL	47.00 sf	0.00
PORCH, ENCLOSED	22.00 sf	0.00
PORCH, OPEN/SCREEN	25.00 sf	0.00
PUMP ELECTRONIC	8,800.00 ea	0.00
PUMP W/BLENDING	15,000.00 ea	0.00
RES PAVING <1200	2,500.00 ea	0.00
RES PAVING >2500	7,000.00 ea	0.00
RES PAVING 1200-2500	4,000.00 ea	0.00
RES PAVNG-SPECIALTY	16.00 sf	0.00
RIDING ARENA	18.00 sf	0.00
RIGHT OF WAY	1.00 ea	0.00
ROOT CELLAR	5.00 sf	0.00
RV SITE	1,700.00 ea	0.00
SAFE DEPOSIT	75.00 ea	0.00
SAUNA	4,000.00 ea	0.00
SCALES-ELECT	800.00 ea	0.00
SEAWALL CONCRETE	125.00 sf	0.00
SEAWALL RIP RAP	100.00 sf	0.00
SETTLEMENT ADJUSTMNT	1.00 ea	0.00
SHED AVG	19.00 sf	0.00
SHED GOOD	21.00 sf	0.00
SHED METAL	11.00 sf	0.00
SHOP-W/IMPRVMNTS GD	35.00 sf	0.00
SIGN 1-SIDED	82.00 sf	0.00
SIGN 2-SIDED	112.00 sf	0.00
SIGN W/LIGHTS	160.00 sf	0.00
SILO-WD OR CNC	15.00 sf	0.00
SLIP ARCADIA	4,500.00 sf	0.00
SLIP CROSS WNDS	3,500.00 sf	0.00
SLIP HARILLAS FLOATI	1,800.00 ea	0.00
SLIP HARILLAS LANDNG	2,500.00 sf	0.00
SLIP JON LNDG	4,000.00 sf	0.00
SLIP LEE MILLS	4,500.00 sf	0.00
SLIP QUAYSIDE	5,000.00 sf	0.00
SLIP WINDWARD ADDNL	2,400.00 ea	0.00
SLIP WINWARD	4,800.00 sf	0.00
SOLAR PANELS	700.00 ea	0.00
SOLAR PNLS	3,711,900.00 ea	0.00
SPRINKLER - DRY	2.50 sf	0.00
SPRINKLERS-WET	2.25 sf	0.00
STABLE	25.00 sf	0.00
STABLE W/IMPROVEMNTS	37.00 sf	0.00
SUBSTATION	514,100.00 ea	0.00
TANK-10,000	0.65 sf	0.00
TANK-UNDERGRND	1.20 sf	0.00
TELE POLE & CONDUIT	1.00 ea	0.00
TENNIS COURT	50,400.00 ea	0.00

Description	Rate	DPR
TOWER	1,300.00 sf	0.00
TRAVEL TRAILER	33.00 sf	0.00
UTILITY-DISTRIBUTION	1.00 ea	0.00
UTILITY-GENERATION	1.00 ea	0.00
UTILITY-NHEC	20,589,084.00 ea	0.00
UTILITY-PSNH	1,161,027.00 ea	0.00
UTILITY-TRANSMISSION	1.00 ea	0.00
VAULT-AVG	125.00 sf	0.00
WATER SYSTEM	859,274.00 ea	0.00
WHIRLPOOL TUB	4,000.00 ea	0.00
WOOD DECK	18.00 sf	0.00
WORK SHOP AVE	28.00 sf	0.00
WORK SHOP GOOD	32.00 sf	0.00

Moultonborough

Industrial Building Area Size Adjustment Factors

Median Effective Area = 3672sf Fixed Site Cost Adjustment = 25%

Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.
282	4.00	361	3.29	499	2.59	805	1.89	2,086	1.19
283	3.99	363	3.28	502	2.58	812	1.88	2,135	1.18
284	3.98	364	3.27	504	2.57	820	1.87	2,186	1.17
285	3.97	366	3.26	507	2.56	827	1.86	2,239	1.16
286	3.96	367	3.25	510	2.55	835	1.85	2,295	1.15
287	3.95	369	3.24	513	2.54	842	1.84	2,354	1.14
288	3.94	370	3.23	516	2.53	850	1.83	2,416	1.13
289	3.93	372	3.22	519	2.52	858	1.82	2,481	1.12
290	3.92	373	3.21	522	2.51	866	1.81	2,550	1.11
291	3.91	375	3.20	525	2.50	874	1.80	2,623	1.10
292	3.89	376	3.19	528	2.49	883	1.79	2,700	1.09
293	3.88	378	3.18	531	2.48	891	1.78	2,782	1.08
294	3.87	379	3.17	534	2.47	900	1.77	2,869	1.07
295	3.86	381	3.16	537	2.46	909	1.76	2,961	1.06
296	3.85	383	3.15	540	2.45	918	1.75	3,060	1.05
297	3.84	384	3.14	543	2.44	927	1.74	3,166	1.04
298	3.83	386	3.13	546	2.43	937	1.73	3,279	1.03
299	3.82	387	3.12	550	2.42	946	1.72	3,400	1.02
300	3.81	389	3.11	553	2.41	956	1.71	3,531	1.01
301	3.80	391	3.10	556	2.40	966	1.70	3,672	1.00
302	3.79	392	3.09	560	2.39	977	1.69	3,825	0.99
303	3.78	394	3.08	563	2.38	987	1.68	3,991	0.98
304	3.77	396	3.07	567	2.37	998	1.67	4,173	0.97
305	3.76	397	3.06	570	2.36	1,009	1.66	4,371	0.96
306	3.75	399	3.05	574	2.35	1,020	1.65	4,590	0.95
307	3.74	401	3.04	577	2.34	1,031	1.64	4,832	0.94
308	3.73	403	3.03	581	2.33	1,043	1.63	5,100	0.93
309	3.72	404	3.02	585	2.32	1,055	1.62	5,400	0.92
310	3.71	406	3.01	588	2.31	1,067	1.61	5,737	0.91
311	3.70	408	3.00	592	2.30	1,080	1.60	6,120	0.90
312	3.69	410	2.99	596	2.29	1,093	1.59	6,557	0.89
313	3.68	412	2.98	600	2.28	1,106	1.58	7,062	0.88
314	3.67	414	2.97	604	2.27	1,120	1.57	7,650	0.87
315	3.66	415	2.96	608	2.26	1,133	1.56	8,345	0.86
317	3.65	417	2.95	612	2.25	1,147	1.55	9,180	0.85
318	3.64	419	2.94	616	2.24	1,162	1.54	10,200	0.84
319	3.63	421	2.93	620	2.23	1,177	1.53	11,475	0.83
320	3.62	423	2.92	624	2.22	1,192	1.52	13,114	0.82
321	3.61	425	2.91	629	2.21	1,208	1.51	15,300	0.81
322	3.60	427	2.90	633	2.20	1,224	1.50	18,360	0.80
323	3.59	429	2.89	638	2.19	1,241	1.49	22,950	0.79
324	3.58	431	2.88	642	2.18	1,258	1.48	30,600	0.78
326	3.57	433	2.87	646	2.17	1,275	1.47	45,900	0.77
327	3.56	435	2.86	651	2.16	1,293	1.46	91,800	0.76
328	3.55	437	2.85	656	2.15	1,311	1.45	100,000	0.76
329	3.54	439	2.84	660	2.14	1,330	1.44	200,000	0.7546
330	3.53	441	2.83	665	2.13	1,350	1.43	300,000	0.7531
331	3.52	443	2.82	670	2.12	1,370	1.42	400,000	0.7523
333	3.51	446	2.81	675	2.11	1,391	1.41	500,000	0.7518
334	3.50	448	2.80	680	2.10	1,412	1.40	600,000	0.7515
335	3.49	450	2.79	685	2.09	1,434	1.39	700,000	0.7513
336	3.48	452	2.78	690	2.08	1,457	1.38	800,000	0.7511
337	3.47	454	2.77	695	2.07	1,481	1.37	900,000	0.7510
339	3.46	457	2.76	701	2.06	1,505	1.36	1,000,000	0.7509
340	3.45	459	2.75	706	2.05	1,530	1.35		
341	3.44	461	2.74	712	2.04	1,556	1.34		
343	3.43	464	2.73	717	2.03	1,583	1.33		
344	3.42	466	2.72	723	2.02	1,611	1.32		
345	3.41	468	2.71	729	2.01	1,639	1.31		
346	3.40	471	2.70	734	2.00	1,669	1.30		
348	3.39	473	2.69	740	1.99	1,700	1.29		
349	3.38	476	2.68	746	1.98	1,732	1.28		
350	3.37	478	2.67	752	1.97	1,765	1.27		
352	3.36	481	2.66	759	1.96	1,800	1.26		
353	3.35	483	2.65	765	1.95	1,836	1.25		
354	3.34	486	2.64	771	1.94	1,873	1.24		
356	3.33	488	2.63	778	1.93	1,913	1.23		
357	3.32	491	2.62	785	1.92	1,953	1.22		
359	3.31	494	2.61	791	1.91	1,996	1.21		
360	3.30	496	2.60	798	1.90	2,040	1.20		

Moultonborough
Land Area Size Adjustment Factors

Acres	Adj.	Acres	Adj.	Acres	Adj.	Acres	Adj.	Acres	Adj.
8	96.00	50	80.00	92	68.00	134	60.00	176	53.00
9	96.00	51	80.00	93	68.00	135	60.00	177	53.00
10	95.00	52	79.00	94	68.00	136	60.00	178	53.00
11	95.00	53	79.00	95	68.00	137	59.00	179	53.00
12	94.00	54	79.00	96	68.00	138	59.00	180	53.00
13	94.00	55	78.00	97	67.00	139	59.00	181	52.00
14	93.00	56	78.00	98	67.00	140	59.00	182	52.00
15	93.00	57	78.00	99	67.00	141	59.00	183	52.00
16	93.00	58	78.00	100	67.00	142	58.00	184	52.00
17	92.00	59	77.00	101	66.00	143	58.00	185	52.00
18	92.00	60	77.00	102	66.00	144	58.00	186	52.00
19	91.00	61	77.00	103	66.00	145	58.00	187	52.00
20	91.00	62	76.00	104	66.00	146	58.00	188	52.00
21	90.00	63	76.00	105	66.00	147	58.00	189	51.00
22	90.00	64	76.00	106	65.00	148	57.00	190	51.00
23	90.00	65	75.00	107	65.00	149	57.00	191	51.00
24	89.00	66	75.00	108	65.00	150	57.00	192	51.00
25	89.00	67	75.00	109	65.00	151	57.00	193	51.00
26	88.00	68	75.00	110	65.00	152	57.00	194	51.00
27	88.00	69	74.00	111	64.00	153	57.00	195	51.00
28	88.00	70	74.00	112	64.00	154	56.00	196	51.00
29	87.00	71	74.00	113	64.00	155	56.00	197	50.00
30	87.00	72	74.00	114	64.00	156	56.00	198	50.00
31	87.00	73	73.00	115	63.00	157	56.00	199	50.00
32	86.00	74	73.00	116	63.00	158	56.00	200	50.00
33	86.00	75	73.00	117	63.00	159	56.00		
34	85.00	76	72.00	118	63.00	160	56.00		
35	85.00	77	72.00	119	63.00	161	55.00		
36	85.00	78	72.00	120	63.00	162	55.00		
37	84.00	79	72.00	121	62.00	163	55.00		
38	84.00	80	71.00	122	62.00	164	55.00		
39	84.00	81	71.00	123	62.00	165	55.00		
40	83.00	82	71.00	124	62.00	166	55.00		
41	83.00	83	71.00	125	62.00	167	54.00		
42	83.00	84	70.00	126	61.00	168	54.00		
43	82.00	85	70.00	127	61.00	169	54.00		
44	82.00	86	70.00	128	61.00	170	54.00		
45	82.00	87	70.00	129	61.00	171	54.00		
46	81.00	88	69.00	130	61.00	172	54.00		
47	81.00	89	69.00	131	60.00	173	54.00		
48	81.00	90	69.00	132	60.00	174	53.00		
49	80.00	91	69.00	133	60.00	175	53.00		

Moultonborough

Manufactured Building Area Size Adjustment Factors

Median Effective Area = 1008sf Fixed Site Cost Adjustment = 25%

Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.
78	4.00	131	2.68	189	2.08	315	1.55	933	1.02
79	3.96	132	2.66	191	2.07	319	1.54	969	1.01
80	3.91	133	2.65	192	2.06	323	1.53	1,008	1.00
81	3.88	134	2.63	194	2.05	327	1.52	1,050	0.99
82	3.84	135	2.62	195	2.04	332	1.51	1,096	0.98
83	3.80	136	2.60	197	2.03	336	1.50	1,145	0.97
84	3.76	137	2.59	198	2.02	341	1.49	1,200	0.96
85	3.73	138	2.58	200	2.01	345	1.48	1,260	0.95
86	3.69	139	2.56	202	2.00	350	1.47	1,326	0.94
87	3.66	140	2.55	203	1.99	355	1.46	1,400	0.93
88	3.63	141	2.54	205	1.98	360	1.45	1,482	0.92
89	3.59	142	2.53	207	1.97	365	1.44	1,575	0.91
90	3.56	143	2.51	208	1.96	371	1.43	1,680	0.90
91	3.53	144	2.50	210	1.95	376	1.42	1,800	0.89
92	3.50	145	2.49	212	1.94	382	1.41	1,938	0.88
93	3.47	146	2.48	214	1.93	388	1.40	2,100	0.87
94	3.44	147	2.47	215	1.92	394	1.39	2,291	0.86
95	3.41	148	2.45	217	1.91	400	1.38	2,520	0.85
96	3.38	149	2.44	219	1.90	406	1.37	2,800	0.84
97	3.36	150	2.43	221	1.89	413	1.36	3,150	0.83
98	3.33	151	2.42	223	1.88	420	1.35	3,600	0.82
99	3.30	152	2.41	225	1.87	427	1.34	4,200	0.81
100	3.28	153	2.40	227	1.86	434	1.33	5,040	0.80
101	3.25	154	2.39	229	1.85	442	1.32	6,300	0.79
102	3.23	155	2.38	231	1.84	450	1.31	8,400	0.78
103	3.20	156	2.37	233	1.83	458	1.30	12,600	0.77
104	3.18	157	2.36	236	1.82	467	1.29	25,200	0.76
105	3.16	158	2.34	238	1.81	475	1.28	100,000	0.75
106	3.13	159	2.33	240	1.80	485	1.27	200,000	0.7513
107	3.11	161	2.32	242	1.79	494	1.26	300,000	0.7508
108	3.09	162	2.31	245	1.78	504	1.25	400,000	0.7506
109	3.07	163	2.30	247	1.77	514	1.24	500,000	0.7505
110	3.05	164	2.29	250	1.76	525	1.23	600,000	0.7504
111	3.03	165	2.28	252	1.75	536	1.22	700,000	0.7504
112	3.01	166	2.27	255	1.74	548	1.21	800,000	0.7503
113	2.98	167	2.26	257	1.73	560	1.20	900,000	0.7503
114	2.97	168	2.25	260	1.72	573	1.19	1,000,000	0.7503
115	2.95	169	2.24	263	1.71	586	1.18		
116	2.93	170	2.23	265	1.70	600	1.17		
117	2.91	171	2.22	268	1.69	615	1.16		
118	2.89	173	2.21	271	1.68	630	1.15		
119	2.87	174	2.20	274	1.67	646	1.14		
120	2.85	175	2.19	277	1.66	663	1.13		
121	2.84	176	2.18	280	1.65	681	1.12		
122	2.82	177	2.17	283	1.64	700	1.11		
123	2.80	179	2.16	286	1.63	720	1.10		
124	2.79	180	2.15	290	1.62	741	1.09		
125	2.77	181	2.14	293	1.61	764	1.08		
126	2.75	183	2.13	296	1.60	787	1.07		
127	2.74	184	2.12	300	1.59	813	1.06		
128	2.72	185	2.11	304	1.58	840	1.05		
129	2.71	187	2.10	307	1.57	869	1.04		
130	2.69	188	2.09	311	1.56	900	1.03		

Moultonborough

Residential Building Area Size Adjustment Factors

Median Effective Area = 1904sf Fixed Site Cost Adjustment = 25%

Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.
146	4.00	209	3.03	290	2.39	471	1.76	1,253	1.13
147	3.99	210	3.02	292	2.38	476	1.75	1,286	1.12
148	3.97	211	3.01	294	2.37	481	1.74	1,322	1.11
149	3.95	212	3.00	296	2.36	486	1.73	1,360	1.10
150	3.93	213	2.98	297	2.35	491	1.72	1,400	1.09
151	3.91	214	2.97	299	2.34	496	1.71	1,442	1.08
152	3.89	215	2.96	301	2.33	501	1.70	1,487	1.07
153	3.87	216	2.95	303	2.32	506	1.69	1,535	1.06
154	3.85	217	2.94	305	2.31	512	1.68	1,587	1.05
155	3.83	218	2.93	307	2.30	517	1.67	1,641	1.04
156	3.81	219	2.92	309	2.29	523	1.66	1,700	1.03
157	3.79	220	2.91	311	2.28	529	1.65	1,763	1.02
158	3.77	221	2.90	313	2.27	535	1.64	1,831	1.01
159	3.75	222	2.89	315	2.26	541	1.63	1,904	1.00
160	3.73	223	2.88	317	2.25	547	1.62	1,983	0.99
161	3.71	225	2.87	319	2.24	553	1.61	2,070	0.98
162	3.69	226	2.86	322	2.23	560	1.60	2,164	0.97
163	3.67	227	2.85	324	2.22	567	1.59	2,267	0.96
164	3.66	228	2.84	326	2.21	573	1.58	2,380	0.95
165	3.64	229	2.83	328	2.20	580	1.57	2,505	0.94
166	3.62	230	2.82	331	2.19	588	1.56	2,644	0.93
167	3.60	231	2.81	333	2.18	595	1.55	2,800	0.92
168	3.59	232	2.80	335	2.17	603	1.54	2,975	0.91
169	3.57	233	2.79	338	2.16	610	1.53	3,173	0.90
170	3.55	234	2.78	340	2.15	618	1.52	3,400	0.89
171	3.54	236	2.77	342	2.14	626	1.51	3,662	0.88
172	3.52	237	2.76	345	2.13	635	1.50	3,967	0.87
173	3.50	238	2.75	347	2.12	643	1.49	4,327	0.86
174	3.49	239	2.74	350	2.11	652	1.48	4,760	0.85
175	3.47	240	2.73	353	2.10	661	1.47	5,289	0.84
176	3.46	242	2.72	355	2.09	670	1.46	5,950	0.83
177	3.44	243	2.71	358	2.08	680	1.45	6,800	0.82
178	3.43	244	2.70	361	2.07	690	1.44	7,933	0.81
179	3.41	245	2.69	363	2.06	700	1.43	9,520	0.80
180	3.40	247	2.68	366	2.05	710	1.42	11,900	0.79
181	3.38	248	2.67	369	2.04	721	1.41	15,867	0.78
182	3.37	249	2.66	372	2.03	732	1.40	23,800	0.77
183	3.35	251	2.65	375	2.02	744	1.39	47,600	0.76
184	3.34	252	2.64	378	2.01	756	1.38	100,000	0.75
185	3.32	253	2.63	381	2.00	768	1.37	200,000	0.7524
186	3.31	255	2.62	384	1.99	780	1.36	300,000	0.7516
187	3.30	256	2.61	387	1.98	793	1.35	400,000	0.7512
188	3.28	257	2.60	390	1.97	807	1.34	500,000	0.7510
189	3.27	259	2.59	393	1.96	821	1.33	600,000	0.7508
190	3.26	260	2.58	397	1.95	835	1.32	700,000	0.7507
191	3.24	262	2.57	400	1.94	850	1.31	800,000	0.7506
192	3.23	263	2.56	403	1.93	865	1.30	900,000	0.7505
193	3.22	264	2.55	407	1.92	881	1.29	1,000,000	0.7505
194	3.20	266	2.54	410	1.91	898	1.28		
195	3.19	267	2.53	414	1.90	915	1.27		
196	3.18	269	2.52	418	1.89	933	1.26		
197	3.17	270	2.51	421	1.88	952	1.25		
198	3.16	272	2.50	425	1.87	971	1.24		
199	3.14	274	2.49	429	1.86	992	1.23		
200	3.13	275	2.48	433	1.85	1,013	1.22		
201	3.12	277	2.47	437	1.84	1,035	1.21		
202	3.11	278	2.46	441	1.83	1,058	1.20		
203	3.10	280	2.45	445	1.82	1,082	1.19		
204	3.08	282	2.44	449	1.81	1,107	1.18		
205	3.07	283	2.43	453	1.80	1,133	1.17		
206	3.06	285	2.42	458	1.79	1,161	1.16		
207	3.05	287	2.41	462	1.78	1,190	1.15		
208	3.04	288	2.40	467	1.77	1,221	1.14		

Appendix N

Glossary of Useful Definitions

Definitions from Rev 600 Administrative Rules

RSA 75:1

⁸Glossary

Abatement: (1) An official reduction or elimination of one's assessed valuation after completion of the original assessment. (2) An official reduction or elimination of one's tax liability after completion of the tax roll.

Ad Valorem: According to value.

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.

Adverse Land Use: A land use that decreases the value of nearby properties, usually because the adverse use is incompatible with the uses of the neighboring properties. A garbage dump near a residential neighborhood is an example of adverse land use.

Age/Life Method: 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).

Air Rights: The right to use space above real estate. A right to use and occupy the space lying above a stated elevation or within certain distances above the ground surface, in conjunction with specified spaces on the surface for the support of foundations; for example, the rights granted by railroads to build above their right-of-ways.

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

Appraisal: (1) The act of estimating the money value of property. (2) The money value of property as estimated by an appraiser. (3) Of or pertaining to appraising and related functions, for example, appraisal practice, appraisal services. Compare assessment.

Appraisal, Complete: The act or process of estimating value or an estimate of value performed without invoking the departure provision (USPAP).

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.

⁸ (International Association of Assessing Officers. Glossary for Property Appraisal and Assessment. 1997. (Chicago: IAAO).

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

Appraisal Foundation, The: The organization authorized by the United States Congress as the source of appraisal standards and appraiser qualifications.

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

Appraisal Principles: The economic concepts underlying appraisal. See under principle of: anticipation, balance, change, conformity, contribution, and substitution. See also competition; demand; highest and best use; and variable proportions, law of.

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

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.

Appraise: To make an estimate of value, particularly of the value of property.

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. Contrast depreciation.

Array: An ordered arrangement of data, such as a listing of sales ratios, in order of magnitude.

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

Assessed Value: (1) A value set on real estate and personal property by a government as a basis for levying taxes. (2) The monetary amount for a property as officially entered on the assessment roll for purposes of computing the tax levy. Assessed values differ from the assessor's estimate of actual (market) value for three major reasons: fractional assessment ratios, partial exemptions, and decisions by assessing officials to override market value. The process of gathering and interpreting economic data to provide information that can be used by policymakers to formulate tax policy.

Assessment: (1) In general, the official act of determining the amount of the tax base. (2) 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. (3) The value placed on property in the course of such act.

Assessment, Doomage: An assessment made without adequate information when a taxpayer fails to comply with laws requiring him or her to list his or her property for taxation. Compare assessment, arbitrary; assessment, penalty.

Assessment, Unit: An assessment involving a composite appraisal of a property, as distinguished from an assessment involving a summation appraisal or a fractional appraisal. Compare

assessment, central. Note: Unit assessment is generally limited to specified properties extending beyond the confines of a local assessment district, but it is also applicable to properties wholly within a local assessment district.

Assessment Date: The status date for tax purposes. Appraised values reflect the status of the property and any partially completed construction as of this date.

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

Assessment Level: The common or overall ratio of assessed values to market values.

Assessment Period: (1) The period beginning with the assessment date and ending with the date on which the assessor is required to complete the original assessment. (2) Sometimes used synonymously with assessment year.

Assessment Progressivity (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.

Assessment Ratio: (1) The fractional relationship an assessed value bears to the market value of the property in question. (2) By extension, the fractional relationship the total of the assessment roll bears to the total market value of all taxable property in a jurisdiction. See level of assessment and fractional assessments.

Assessment Ratio Study: An investigation intended to determine the assessment ratio and assessment equity.

Assessment Roll: The basis on which the property tax levy is allocated among the property owners in a jurisdiction with taxing powers. The assessment roll usually lists an identifier for each taxable parcel in the jurisdiction, the name of the owner of record, the address of the parcel or the owner, the assessed value of the land, the assessed value of the improvements, applicable exemption codes, and the total assessed value. Synonyms include cadastre, list, grand list, abstract of ratable, and rendition.

Assessment-Sale Price Ratio: The ratio of the assessed value to the sale price (or adjusted sale price) of a property.

Assessment Year: (1) A year beginning on the day after the assessment date and ending on the assessment date in the calendar year next following. (2) The 365 days beginning with the appraisal date.

Assessor: (1) The head of an assessment agency; sometimes used collectively to refer to all administrators of the assessment function. (2) The public officer or member of a public body whose duty it is to make the original assessment.

Average: The arithmetic mean.

Average Deviation: The arithmetic mean of the absolute deviations of a set of numbers from a measure of central tendency, such as the median. Taking absolute values is generally understood without being stated. The average deviation of the numbers 4, 6, and 10 about their median (6) is $(2 + 0 + 4) / 3 = 2$. The average deviation is used in computing the coefficient of dispersion (COD).

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 (regressivity) is one kind of possible bias.

Block: An urban area, usually consisting of several lots, enclosed on all sides by public streets or by public streets and a river, a railroad right-of-way, or other more or less permanent boundary. Sometimes called a "Square."

Board of Appeals: A public body (other than a court) charged with the duty of hearing and deciding appeals taken by taxpayers or tax districts on assessments established by public officers or bodies other than the courts. Synonymous with "Board of Tax Appeals." Note: The decisions of such a board are subject to further review by the courts on matters of law, but its findings are often made conclusive as to matters of fact. Compare board of equalization; board of review.

Board of Equalization: A public body (other than a court) having jurisdiction over two or more assessment districts which together make up a single tax district, charged with the duty of examining the assessment rolls of several assessment districts, and empowered, on appeal or on its own initiative, to revise assessments by district totals and/or by totals for particular classes of property. Compare board of appeals; board of review. Note: A board of equalization may also be a board of review.

Bundle of Rights: The six basic rights associated with the private ownership of property: right to use; sell; rent or lease; enter or leave; give away; and refuse to do any of these.

Business Enterprise Value: A term applied to the concept of an intangible, nonrealty component of a property's value probably ascribable to supramarginal management competence. Different from goodwill and going-concern value.

Cadastral Map: A scale map displaying property ownership boundaries and showing the dimensions of each parcel with related information such as parcel identifier, survey lines, and easements. Annotations on recent sales prices and land value are sometimes added.

CAMA: See computer-assisted mass appraisal.

Capital Expenditure: Cash investments to acquire or improve an asset that will have a life of more than one year; as distinguished from cash outflows for expense items normally considered as part of the current operations.

Capitalization: The phenomenon whereby one or more events of economic consequence expected to happen in the future exert an economic effect on values, processes, and decisions in the present. Specifically, the conversion of expected income and rate of return into an estimated present value in the income approach to value. Property taxes, anticipated changes, and land-related government services may also be capitalized. See also yield capitalization.

Capitalization of Ground Rent: Method of estimating land value in the absence of comparable sales; applicable where there is an income stream; for example, to farmland and commercial land leased on a net basis.

Capitalization of Income Method: Method of estimating accrued depreciation similar to the sales comparison approach except that estimated values (appraisals) based on the income approach are used instead of comparable sales. Reliability depends on accurate data and appropriate methods.

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.

Capitalized Leased Property: Property included on the company books under capital leases. Capital leases are leases that are effectively considered to be sales under "Generally Accepted Accounting Principles" (GAAP).

Capitalized Value: The value of a property estimated by the income approach to value.

Capital Structure: (1) The manner in which a firm is financed, that is, the amount and kind of equity and debt that satisfies the need for funds. (2) The financing mix of debt and equity. Note: Capital structure may be based on book values or market values.

Cash-Equivalent Sale Price: An indicator of market value that is a refinement over the raw sale price, in that the effects of unusual financing arrangements and extraneous transfers of personal property have been removed. See also adjusted sale price.

Cash Flow: Amount of money left after subtracting operating expenses and debt service from rents collected. Before-tax cash flow (also called "cash throw-off") signifies that income tax effect has not been considered; after-tax cash flow includes income tax savings generated by ownership.

Cash Flow Analysis: A study of the anticipated movement of cash into or out of an investment.

Caveat Emptor: "Let the buyer beware." A common maxim stating that the buyer purchases at his or her own risk.

Chattel: Tangible personal property. See also property and mortgage, chattel.

Chronological Age: The number of years elapsed since an original structure was built. Synonyms are actual age and historical age. Contrast with effective age.

Classification: (1) The act of segregating property into two or more classes for the application of different effective tax rates by means of one or more special property taxes (see tax, special property) or a classified property tax system. For a representative scheme, see property use category. (2) In a geographic information system, the process of assigning individual pixels of a multispectral image to categories, generally on the basis of spectral reflectance characteristics.

Classified Property Tax System: (1) A system intended by law to tax various kinds of property at different effective tax rates. Thus, two different kinds of property worth the same amount of money have different tax bills. Although this could be done by applying different tax rates to

different kinds of property that share a common assessment ratio, the usual approach is to apply a uniform tax rate to all properties and establish by law what the assessment ratio should be for each class of property. (2) Loosely, by extension, a set of assessment practices that has this result contrary to laws requiring uniformity.

Closing: The act of finalizing a real estate transaction that executes and delivers mortgage or property title documents.

Closing Costs: Settlement fees and expenses incurred in transferring property ownership that are paid at the real estate closing.

Closing Statement: A listing of incurred closing costs of the buyer and seller in closing a real estate transaction.

CMS: See Cadastral Mapping Specialist.

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.

Community Property: Property which is acquired by either spouse during their marriage that becomes owned by them equally.

Comparable Sales; Comparables: (1) Recently sold properties that are similar in important respects to a property being appraised. The sale price and the physical, functional, and locational characteristics of each of the properties are Compared to those of the property being appraised in order to arrive at an estimate of value. (2) By extension, the term "comparables" is sometimes used to refer to properties with rent or income patterns comparable to those of a property being appraised.

Comparative Unit Method: (1) A method of appraising land parcels in which an average or typical value is estimated for each stratum of land. (2) A method of estimating replacement cost in which all the direct and indirect costs of a structure (except perhaps architect's fees) are aggregated and specified with reference to a unit of comparison such as square feet of ground area or floor area, or cubic content. Separate factors are commonly specified for different intervals of the unit of comparison and for different story heights, and separate schedules are commonly used for different building types and quality classes..

Comparison Unit: Comparison units express an overall value attributable to a property in terms of the value per unit of measure. The sale price of a vacant lot, for example, can be expressed as a cost per square foot or cost per front foot. The income produced by a property can also be expressed in comparison units, such as rent per square foot.

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.

Condemnation: (1) The exercise of the right of eminent domain to secure legal title to private property required for a public use. (2) A declaration by a constituted authority to the effect that a

structure is unfit for occupancy or dangerous to persons or other property, often accompanied by exercise of the police power to limit or prohibit occupancy or to require demolition of the structure. Note: The term "expropriation" is also used to convey the first of these meanings.

Condition: A judgment of the depreciation of an improvement. Note: This is a difficult area of comparison because although the condition of the subject is known, it is difficult to know the condition of the comparable. Differences in condition may justify variances in selling prices of similar assets. An investigation of the condition of the comparables should be done, if possible.

Condominium/Condominium Unit: A condominium is a separately owned unit of real property in the same structure with other such units; the unit owners hold an undivided interest in common elements of the property, such as a lobby, swimming pool, and grounds. See also cooperative.

Confidence Interval: A range of values, calculated from the sample observations that are believed, with a particular probability, to contain the true population parameter (mean, median, COD). The confidence interval is not a measure of precision for the sample statistic or point estimate, but a measure of the precision of the sampling process (see reliability).

Confidence Level: The required degree of confidence in a statistical test or confidence interval; commonly 90, 95, or 99 percent. A 95 percent confidence interval would mean, for example, that one can be 95 percent confident that the population measure (such as the median or mean appraisal ratio) falls in the indicated range.

Consistent Use: The concept that land should not be valued on the basis of one use while the improvements are valued on the basis of another.

Construction in Progress: Property that is in a process of change from one state to another, such as the conversion of personal property from inventory to fixed asset by installation or the conversion of personalty to realty by becoming a fixture.

Contiguous: Sharing a property boundary; adjacent.

Contract Rent: The actual amount of rent, per unit of time, that is specified in the contract (lease). For very old contracts, the contract rent may be substantially less than the rent the property would bring today. Compare market rent.

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

Conveyances: Legal documents that transfer ownership of property. Deeds and wills are examples of conveyances. Compare real estate transfer documents.

Cooperative: A business entity, usually a corporation, that holds title to realty and that grants rights of occupancy to its shareholders by means of proprietary leases or similar devices. A cooperatively owned apartment building is legally different from a building consisting of condominium units. See also condominium and blanket mortgage.

Corner Influence: (1) The effect of location at, or proximity to, the intersection of two streets upon the value of a lot or parcel. (2) The increment of value resulting from such location or

proximity; found most often in commercial properties because of greater ease of entry and exit, accessibility to higher volume of traffic, and increased show-window and advertising space.

Cost: The money expended in obtaining an object or attaining an objective; generally used in appraisal to mean the expense, direct and indirect, of constructing an improvement.

Cost, Construction: The sum of direct costs of materials and labor plus contractor's indirect costs to build an improvement.

Cost, Depreciated Reproduction: The reproduction cost of a given property, less the estimated amount of accumulated depreciation on such property. See also reproduction cost new.

Cost, Direct: A cost which can be traced directly to a particular unit of output, for example, cost of raw materials or certain labor costs. Note: A direct cost usually varies more or less directly with the number of units output. Synonymous with "prime cost." Contrast cost, overhead.

Cost, Fixed: A cost that is more or less inevitable and continuous; that does not vary with production levels; and that cannot be changed in the short run. Synonymous with "fixed charge." Compare cost, overhead.

Cost, Historic: The cost of an asset not adjusted for inflation since the date of purchase, as opposed to the current replacement or reproduction cost. Usually the basis for depreciation in accounting, which has a requirement that all information on financial statements be presented in terms of the item's original cost to the entity. Also called original cost.

Cost, Original: The cost of acquisition of a property by its present owner, plus the cost of any additions and betterments made by such owner, whether or not such costs represent prudent investments. Also called "actual cost" and "historical cost."

Cost, Overhead: A cost that is not directly traceable to any given unit of output, for example, salaries of managers, interest on funded debt, and property taxes. Sometimes referred to as "indirect cost." Note: An overhead cost does not ordinarily vary with any close relationship to units of output. It is impossible to draw a sharp line of demarcation between overhead and direct costs; the difference is purely one of degree, and any classification of costs into these two groups is necessarily somewhat arbitrary. Contrast cost, direct.

Cost, Trended: The original cost adjusted to current price levels by means of composite or individual price indexes of items entering into such cost. Note: The trended cost should closely approximate the reproduction cost if the price indexes are appropriately selected and properly constructed.

Cost Approach: (1) 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. (2) 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.

Cost Manual: A guide, containing pictures, specifications of structures, and cost schedules, used to help classify construction quality and estimate the cost of replacing a structure.

Cost of Capital: The opportunity cost of capital.

Cost of Equity: See equity yield rate.

Cost Study: The determination of replacement cost new.

Cost to Cure: Estimated cost to correct or replace a component or defect within a property.

Cost Trend Factor: A factor derived from a cost index used to estimate the contemporary cost of something based on its historic cost.

Current-Market-Value Appraisals: Appraisals that reflect contemporary market values rather than market values at some point in the past. Currency is commonly taken to be implicit in the term market value.

Declaration: A term occasionally used to designate a property list filed by a taxpayer.

Deed: A document (or written legal instrument) which, when executed and delivered, conveys an interest in or legal title to a property.

Deed, Quitclaim: A deed in which the grantor conveys or relinquishes all interests that he or she may have in a property, without warrant as to the extent or validity of such interests.

Deed, Tax: A deed by which title to real property, sold to discharge delinquent taxes, is transferred by a tax collector or other authorized officer of the law to the purchaser at a tax sale.

Deed, Trust: (1) Broadly, a deed by which title to property is transferred to a trustee to be held in trust. (2) Specifically, a deed by which title to property is transferred, conditionally or unconditionally, to a trustee to be held for the benefit of creditors or obligors of the grantor. (3) Loosely, the agreement made between an issuer of bonds and the holders of such bonds that is deposited with the trustee, whether or not such agreement involves the transfer of property to the trustee. Also called "deed of trust."

Deed, Warranty: A deed containing a covenant of warranty whereby the grantor of an estate of freehold guarantees that the title that he or she undertakes to transfer is free from defects and that the property is unencumbered except as stated, and whereby the grantor, for him- or herself and his or her heirs, undertakes to defend and protect the grantee against any loss that may be suffered by reason of the existence of any other title or interest in the property existing at the time the deed was executed and not excepted therein. Contrast deed, quitclaim.

Deed Restriction: A limitation to property rights that transfers with the property regardless of the owner.

Depletion: A decrease in land value due to the removal of trees, minerals, or other such resources. Contrast depreciation; obsolescence.

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).

Depreciation, Accrued: (1) The amount of depreciation, from any and all sources, that affects the value of the property in question on the effective date of the appraisal. (2) In accounting, the amount reserved each year or accumulated to date in the accounting system for replacement of a building or other asset. When depreciation is recorded as a dollar amount, it may be deductible from total plant value or investment to arrive at the rate base for public utilities.

Depreciation, Book: An accounting term referring to the total accruals recorded on the books of the owner of property summarizing the systematic and periodic expenses charged toward amortizing the investment of limited-life property over its expected life.

Depreciation, Curable: That part of depreciation that can be reversed by correcting deferred maintenance and by remodeling to relieve functional obsolescence. See also cost to cure.

Depreciation, Economic: (1) Depreciation due either (a) to an increase in supply of the property under consideration or (b) to a reduction in monetary demand for properties of the type under consideration unaccompanied by shifts in demand from such properties to other properties and/or personal services (preferred). (2) Depreciation of any sort other than physical depreciation. Note: A depression is accompanied by economic depreciation of the type indicated in 1(b) because of a general decline in purchasing power. Depressions are also accompanied by obsolescence because of changes in the relative distribution of purchasing power. Contrast depreciation, physical; obsolescence.

Depreciation, Functional: Synonymous with the preferred term obsolescence.

Depreciation, Observed: The amount of depreciation, expressed as a percentage of original or reproduction cost new, estimated on the basis of an actual inspection of the property.

Depreciation, Physical: 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.

Depreciation, Structural: Synonymous with the preferred term physical depreciation.

Depth Curve: A graph of depth factors showing the estimated percentage relationships between the front-foot values of a given lot and the front-foot value of a lot of standard depth as the depth of the given lot varies. Note: Usually the depth of the given lot is plotted on the x-axis, and the percentage relationship between the front-foot value of the given lot and that of a lot of standard depth on the y-axis.

Depth Factor: The ratio of the estimated front-foot value of a lot of more or less than standard depth to the estimated front-foot value of a lot of standard depth.

Digitization: (1) The process of converting spatial information, originally compiled on orthographic materials or base maps, into digital form for incorporation into a geographic information system. (2) Referencing of ground control points or lines to a remotely sensed image.

Discounted Cash Flow Analysis: (1) A yield capitalization method used to calculate the present value of anticipated future cash flows. (2) Analysis of the present value of an income-producing property by isolating differences in the timing of cash flows. Net cash flows from all time intervals involved in the analysis are discounted to present value by an appropriate discount rate.

Discounting: The process of estimating the present worth of an anticipated item of income or expense by determining the amount of money which, if presently invested and allowed to accumulate at compound interest, will exactly equal the expected item of income or expense at the time when it becomes due. Note: For example, the value of \$100 due three years hence, assuming a 6 percent discount rate, is $\$100/1.063 = \83.96 ; the value of a perpetual annuity of \$100 is $\$100/1.06 + \$100/1.062 + \$100/1.063 + \dots = \$100/.06 = \$1,666.67$.

Discount Rate: (1) The rate of return on investment; the rate an investor requires to discount future income to its present worth. The discount rate is made up of an interest rate and an equity yield rate. Theoretical factors considered in setting a discount rate are the safe rate earned from a completely riskless investment (this rate may reflect anticipated loss of purchasing power due to inflation) and compensation for risk, lack of liquidity, and investment management expenses. The discount rate is most often estimated by band-of-investment analysis or sales comparison analysis that estimates typical internal rates of return. (2) In monetary policy, the rate that the Federal Reserve Bank charges member banks to borrow. Compare recapture rate.

Discovery: (1) The process whereby the assessor identifies all taxable property in the jurisdiction and ensures that it is included on the assessment roll. (2) That part of a lawyer's trial preparation in which witnesses from the opposing side answer questions.

Divided Rights: Rights to property that have been divided among several owners in partnerships, joint tenancy, tenancy in common, and time-share units.

Domicile (or Domicil): That particular locality wherein a person is legally deemed to have his or her true home or place of abode. Note: A person always has one, and only one, domicile. Domicile at one place is not lost until a new domicile is established elsewhere. In case one has more than one place of abode, domicile is determined with reference to one's attitude rather than in accordance with one's physical presence in one or other of such places. Compare residence.

Easement: (1) Broadly, any non-possessory interest held by one person in land possessed by another whereby the first person is accorded partial use of such land or the second person is restricted in the use of his or her land. (2) A right held by one person to use the land of another for a specific purpose, such as access to other property. (3) In a restricted sense, a non-possessory interest held by one person, by reason of his or her possession of a given piece of land (the dominant estate), in a second piece of land possessed by another (the servient estate), whereby the first person is accorded partial use of the second piece of land without the privilege of taking a portion of its substance. **Note:** The non-possessory interests in land that are included in the first of the above definitions but not in the second are: (1) Servitudes, in which there is not necessarily a dominant estate in land; (2) profits a prendre, which are rights to take the substance of, or income

from, the servient estate; and (3) restrictions, which limit the possessor of the servient estate in the use of his or her land without according its partial use to the owner of the non-possessory interest.

Economic Life: The period during which a given tangible asset, building, or other improvement to property is expected to contribute (positively) to the value of the total property. This period is typically shorter than the period during which the improvement could be left on the property, that is, its physical life.

Economic (External) Obsolescence: (1) A cause of depreciation that is a loss in value as a result of impairment in utility and desirability caused by factors outside the property's boundaries. (2) Loss in value of a property (relative to the cost of replacing it with a property of equal utility) that stems from factors external to the property. For example, a buggy-whip factory, to the extent that it could not be used economically for anything else, suffered substantial economic obsolescence when automobiles replaced horse-drawn buggies.

Effective Age: The typical age of a structure equivalent to the one in question with respect to its utility and condition, as of the appraisal date. Knowing the effective age of an old, rehabilitated structure or a building with substantial deferred maintenance is generally more important in establishing value than knowing the chronological age.

Effective Tax Rate: (1) 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. (2) 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.

Egress: An outlet or exit or means of exiting.

Elasticity: (1) The responsiveness of supply and demand to changes in price. Supply or demand that changes rapidly in response to price changes is "elastic." Supply or demand that changes slowly in response to price changes is "inelastic." (2) A measure of the responsiveness of tax yields to changes in economic conditions. The yield of an elastic tax increases rapidly in a growing economy. The yield of an inelastic tax increases slowly. Often measured by the formula: percent change in tax percent change in personal income

Eminent Domain: The right by which a sovereign government, or some person acting in its name and under its authority, may acquire private property for public or quasi-public use upon payment of reasonable compensation, but without consent of the owner. See also condemnation.

Encroachment: The unauthorized trespassing of an improvement on the domain of another person's land.

Encumbrance: Any limitation that affects property rights and value.

Environmental Assessment: A report showing the results of investigation into environmental contamination. This report is often required by the EPA and other regulatory agencies to establish the extent of contamination. Depending on the type and extent of contamination suspected, "Phase I" or more extensive "Phase II" assessments may be required. See Phase I and II reports.

EPA: The United States Environmental Protection Agency.

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.

Equitable Ownership: The interest or estate of a person who has a beneficial right in property legally owned by another, for example, the beneficiary of a trust has equitable ownership in the trust property.

Equity: (1) In assessment, the degree to which assessments bear a consistent relationship to market value. Measures include the coefficient of dispersion, coefficient of variation, and price-related differential. See also horizontal inequity and vertical inequity. (2) In popular usage, a synonym for tax fairness. (3) In ownership, the net value of property after liens and other charges have been subtracted.

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.

Escrow: (1) A written instrument that by its terms imparts a legal obligation but that is placed by the grantor in the hands of a third party, to be held by him or her until the occurrence or nonoccurrence of a specified event, and then only to be delivered to the grantee and to take effect. (2) The agreement under which such instrument is so placed, held, and conditionally delivered.

Estate: (1) The interest which a person possesses in a single concrete article of property. (2) The aggregate interests of any person in articles of property of all descriptions. (3) The aggregate property of all descriptions left by a decedent. See also tenancy; real estate.

Estate, Leasehold: Any possessory interest in land less than estate of freehold, that is, an estate for years, an estate from year to year (periodic estate), an estate at will, or an estate at sufferance. See leasehold.

Estate in Fee Simple: An inheritable, possessory interest in land that may endure until the extinction of all lineal and collateral heirs of the first owner and that may be freely conveyed by its owner; the largest possible estate in land.

Estate of Freehold: Any one of the three types of possessory interests in land—fee simple, fee tail, and estate for life—that in feudal times were granted only to freemen. Note: Estates of freehold are said to be estates of indefinite duration and any other estate is said to be "less than freehold."

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

Expert Witness: One who is qualified to render expert testimony.

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 marketwide in personal property, and is generally considered to be economically infeasible to cure.

Factor: (1) 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. (2) Loosely, any characteristic used in adjusting the sales prices of comparables. (3) 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.

Federal Home Loan Mortgage Corporation (FHLMC)(Freddie Mac): An organization that facilitates secondary residential mortgages, for savings and loan associations, to increase availability of residential mortgage financing.

Federal National Mortgage Association (FNMA) (Fannie Mae): A quasi-governmental agency that purchases mortgages from originators; intended to increase liquidity in the home mortgage market.

Fee Appraisal: Appraisal of properties one at a time for pay.

Fee Simple: In land ownership, complete interest in a property, subject only to governmental powers such as eminent domain. Also fee simple absolute. See estate in fee simple; fee; and absolute ownership.

Fiduciary: Any person who occupies a position of special trust in certain of his or her relationships to another person or persons, for example, an administrator, executor, guardian, receiver, or trustee.

Fixture: (1) 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. (2) 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.

Floor Area of Building: The total area of all floors within the finished portion of a building, measured to the center of party walls and to the outside surfaces of other exterior walls. Compare cubic content of building; ground area of building.

Foreclosure: The legal process by which a lien on a property is enforced.

Forfeiture: Reversion of property (to the state) based on a violation of a law or a stipulated restriction by the owner.

4-3-2-1 Rule: An empirical rule that ascribes 40 percent of the value of a standard lot (see lot, standard) to the quarter of the lot fronting on the street, 30 percent to the next quarter, 20 percent to the third quarter, and 10 percent to the rear quarter. Compare Harper rule; Hoffman rule; one-third, two-thirds rule. Note: Lots with a depth greater than the standard lot cannot be valued in accordance with this rule as stated above. The rule is sometimes altered by omitting the word "standard." It thereby becomes applicable to extra deep lots but produces inconsistent results as applied to lots of varying depths.

Fractional Appraisal Method: Appraisal of the individual components of a property rather than appraisal of the entire system or unit as a single operating entity.

Franchise: A privilege or right that is conferred by grant of government on an individual or a group of individuals; usually an exclusive right to furnish public services or to sell a particular product in a certain geographical area.

Freddie Mac: See Federal Home Loan Mortgage Corporation.

Free and Clear: Property that is unencumbered by any liens or mortgages.

Front Foot: The unit or standard of linear measure used in measuring frontage. Compare unit foot.

Frontage: The extent of a parcel of land along a street, road, river, or other traffic artery on which the parcel is said to face.

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

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

Functional Organization: A method of organizing personnel and practices under which the primary division is what is done to achieve the goals of the organization (such as producing the assessment roll) rather than where the activities are done. The latter method is called geographical organization. Functional organization of assessment usually means that special divisions are responsible for appraising properties by type: personalty, residential property, agricultural property, commercial property, industrial property, and vacant land. Improved land is generally the responsibility of the appraiser of the improvement.

Geographic Information System (GIS): (1) A database management system used to store, retrieve, manipulate, analyze, and display spatial information. (2) One type of computerized mapping system capable of integrating spatial data (land information) and attribute data among different layers on a base map.

Global Positioning System (GPS): A navigational and positioning system by which the location of a position on or above the earth can be determined by a special receiver at that point interpreting signals received simultaneously from several of a constellation of special satellites.

Going-Concern Value: The enhanced or synergistic value of assets due to their existence within, or assemblage into, an operating and economically viable business that is expected to continue its

operation in the future with no intention or necessity of liquidation or the material alteration of the scale of operation.

Goodwill: The economic advantage over competitors that a business has acquired by virtue of habitual patronage of customers.

Government National Mortgage Association (GNMA)(Ginnie Mae): A government-owned and government-financed agency that subsidizes mortgages through its secondary mortgage market and issues federally insured mortgage-backed securities. This agency falls within the Department of Housing and Urban Development.

Grantee: One who acquires property by voluntary conveyance.

Grantor: One who voluntarily conveys property, whether by sale, gift, lease, or otherwise.

Ground Area of Building: The total area included at mean grade level within the outside surfaces of the exterior walls and the center lines of party walls, not including the area under open porches or steps or in courts or shafts. Compare cubic content of building; floor area of building.

Hazardous Waste: A solid waste that may pose a present or potential hazard to health or to the environment. This includes any solid waste that is ignitable, corrosive, toxic, or reactive.

Hectare: Unit of land measure equal to 100 meters square. Equivalent to 2,471 acres.

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.

Historical Age: The number of years elapsed since an original structure was built. Synonyms are actual age and chronological age. See cost, original.

IAAO: International Association of Assessing Officers.

Improvement: Anything done to raw land with the intention of increasing its value. A structure erected on the property constitutes one very common type of improvement, although other actions, such as those taken to improve drainage, are also improvements. Although such cases are rarely intentional, "improvements" can conceivably diminish the value of the land; note, however, that easements restricting the use and value of land are not considered improvements.

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.

Improvement to Land: Designed to enhance a site's utility for general use (fill, water, and wastewater lines, for example), or to reshape the land's natural contours for more specific use.

(stock tanks, for example). Any publicly constructed improvement that does not fulfill a specific use-such as curbs, gutters, and sidewalks-constitutes an improvement to land.

Improvements Other than Buildings: A fixed asset account that reflects the acquisition value of permanent improvements, other than buildings, that add value to land. Examples of such improvements are fences, retaining walls, sidewalks, pavements, gutters, and tunnels. This account contains the purchase or contract price; if improvements are obtained by gift, the account reflects the appraised value at time of acquisition.

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

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

Income Capitalization: The process of dividing a property's net annual income by a capitalization rate in order to arrive at an estimated value.

Income Stream: The series of payments (usually net income payments) receivable from an investment over the life of the investment. The series, of course, may be of any conceivable nature, including a constant series of equal payments (level), a series of decreasing payments that decrease by equal amounts each period (arithmetically decreasing), a series of increasing payments that grow larger each period at a constant rate (geometrically increasing), and so on.

Incurable: A part of depreciation for which it is not economical to correct the condition, and if corrected, the cost of correcting the condition exceeds the value added.

Indemnification: Bonds established to provide security against future costs resulting from previously existing contamination; usually provided by the seller to facilitate a sale of contaminated property.

Indirect Costs: (1) Overhead costs (see cost, overhead). (2) Costs incurred in construction away from the site. For example: fees, permits, insurance, and loans.

Inelastic: See elasticity.

Ingress: An entrance or means of entering.

Insolvent: Being incapable of meeting current debts.

Interest (Interest Rate): The premium paid for the use of money; a (rate of) return on capital; the equilibrium price in money markets. The interest rate usually incorporates a risk factor, an illiquidity factor, a time-preference factor, an inflation factor, and potentially, other factors. See also discount rate.

Intrinsic value: (1) The inherent worth of a thing. (2) Value that remains when cost to cure a contamination problem exceeds original market value. See value in use.

Investment Value: The worth of an investment property to a particular investor. Investment value may or may not coincide with market value depending on the requirements of the specific investor.

Investment Yield: The rate of return on capital that is generated from an investment over a period of ownership, including both income and resale.

Inwood Coefficient: A factor used to obtain the present worth of a level stream of income; also known as the present worth of 1 per period factor.

Iowa Type Curve: A classification of survivor curves by their basic mathematical shape into three families of, respectively, 6, 7, and 5 curves; hence the alternate designation of "Iowa 18 type curves." Type survivor curves are used to smooth original survivor curves, to help determine the probable life of single units, and as a means of checking the adequacy of the depreciation reserve balance or of estimating an adjustment factor in the appraisal procedure.

IRV: A mnemonic for the basic equation of the income approach: $\text{Income} = (\text{Capitalization}) \text{Rate} + \text{Value}$.

Iteration: One repetition or repeated cycle in a process of estimating values as close as possible to actual values by repeated approximations. The results of each approximation are used in the next one.

Jurisdiction: (1) The right and power to interpret and apply the law; also, the power to tax and the power to govern. (2) The territorial range of authority or control.

Land: (1) In economics, the surface of the earth and all the natural resources and natural productive powers over which possession of the earth's surface gives man control. (2) In law, a portion of the earth's surface, together with the earth below it, the space above it, and all things annexed thereto by nature or by man. See also improvement.

Land Ratio: The ratio of land area to building area. The land ratio can be an important factor in grouping properties for income approach appraisal by means of direct sales comparisons.

Land, Improved: Land that has been made more valuable by the application of labor or labor and capital to it or public property adjacent to it.

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.

Landlord: Synonymous with lessor.

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

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

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

Leasehold Improvements: Items of personal property such as furniture and fixtures associated with a lessee (the tenant) that have been affixed to the real property owned by a lessor.

Legal Description: A delineation of dimensions, boundaries, and relevant attributes of a real property parcel that serve to identify the parcel for all purposes of law. The description may be in words or codes, such as metes and bounds or coordinates (see coordinate system). For a subdivided lot, the legal description would probably include lot and block numbers and subdivision name.

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.

Levy: See property tax levy.

Liability: (1) Any debt or legal obligation. (2) Used broadly to include the obligations, legal or equitable, of a business entity to its owners as well as its creditors.

Lien: (1) The legal right to take or hold property of a debtor as payment or security for a debt. (2) Any legal hold or claim, whether created voluntarily or by operation of law, which a creditor has on all or specified portions of the property owned by a person indebted to him. Compare mortgage.

Lien Date: The date on which an obligation, such as a property tax bill (usually in an amount yet to be determined), attaches to a property and the property thus becomes security against its payment. The term is usually synonymous with appraisal date but is not necessarily so.

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.

Life Tenant: The recipient of a life estate.

Liquid Assets: Assets that can quickly be converted into cash.

Liquidity: The ease with which an asset may be converted into cash.

List, Grand: (1) The combined contents of all individual tax lists within a given tax or assessment district after the completion of the original assessment and administrative review. (2) Occasionally, a list of the record owners of real estate. Compare assessment roll.

Locally Assessed Property: Property for which the assessed value is set by the assessing official of the local jurisdiction within which the property is located.

Locational Obsolescence: A component of economic obsolescence; loss in value due to suboptimal siting of an improvement.

Lot: Any one of the marketable parcels into which a tract of land is divided upon platting; applied especially to urban land. Note: A lot may or may not be coterminous with a parcel of land.

Lot, Corner: A lot located in the angle formed by two intersecting streets.

Lot, Irregular: A lot which is not rectangular in shape.

Lot, Restricted: A lot whose owner is restricted as to its use or sale by the terms of a private contractor by operation of law; for example, a lot upon which construction is restricted to residential buildings of an approved style and of a minimum cost. Note: Restrictions are ordinarily created by zoning laws and ordinances or by private contract on the deed of property.

Map: A conventional representation, usually on a plane surface and at an established scale, of the physical features (natural, artificial, or both) of a part or the whole of the earth's surface. Features are identified by means of signs and symbols, and geographical orientation is indicated.

Map, Lot, and Block: A map of an urban area showing the division of land into lots and blocks, with dimensions.

Map, Tax: 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.

Map, Topographic: A map showing the horizontal and vertical locations of natural and artificial features. It is distinguished from a planimetric map by the presence of quantitative symbols showing the relief.

Market: (1) The topical area of common interest in which buyers and sellers interact. (2) The collective body of buyers and sellers for a particular product.

Marketability: The salability of a property at a specific time, price, and terms.

Market Adjustment Factors: Market adjustment factors, reflecting supply and demand preferences, are often required to adjust values obtained from the cost approach to the market. These adjustments should be applied by type of property and area and are based on sales ratio studies or other market analyses. Accurate cost schedules, condition ratings, and depreciation schedules will minimize the need for market adjustment factors.

Market Analysis: A study of real estate market conditions for a specific type of property.

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 Rate of Return: The typical return on an investment in a given type of property in a given market. It is distinct from the actual rate of return indicated by a property's actual income.

Market Rent: The rent currently prevailing in the market for properties comparable to the subject property. Market rent is capitalized into an estimate of value in the income approach.

Market System: A type of economic system in which the questions of what to produce, for whom, and how are decided by the workings of an open and competitive market.

Market Value: Market value is the major focus of most real property appraisal assignments. Both economic and legal definitions of market value have been developed and refined. A current economic definition agreed upon by agencies that regulate federal financial institutions in the United States is: The most probable price (in terms of money) which a property should bring in a competitive and open market under all conditions requisite to a fair sale, the buyer and seller each acting prudently and knowledgeably, and assuming the price is not affected by undue stimulus. Implicit in this definition is the consummation of a sale as of a specified date and the passing of title from seller to buyer under conditions whereby: The buyer and seller are typically motivated; Both parties are well informed or well advised, and acting in what they consider their best interests; A reasonable time is allowed for exposure in the open market; Payment is made in terms of cash in United States dollars or in terms of financial arrangements comparable thereto; The price represents the normal consideration for the property sold unaffected by special or creative financing or sales concessions granted by anyone associated with the sale.

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.

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.

Metes and Bounds: Measurement of angles and distances; a description of a parcel of land accomplished by beginning at a known reference point, proceeding to a point on the perimeter of the property being described, and then tracing the boundaries until one returns to the first point on the perimeter, usually a corner. The angles are described by reference to points of the compass, and the distances are described in feet or chains; curves are treated as arcs on a circle.

Mill: One mill is one-thousandth of one dollar or one-tenth of one cent.

Millage; 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.

Mineral Rights: The right to extract ore, petroleum, or other minerals from a property.

Mode: A measure of central tendency. (1) In an array of the values of a variable, the most frequently occurring value. (2) By extension for grouped data, the class with the greatest number of observations.

Model: (1) A representation of how something works. (2) For purposes of appraisal, a representation (in words or an equation) that explains the relationship between value or estimated sale price and variables representing factors of supply and demand.

Mortgage: A contract under the terms of which the legal, but not the equitable, title to a specific property of one person (the mortgagor) is conditionally conveyed to a second person (the mortgagee) as security for the payment of a debt or performance of some other act. Note: In some states, legal title to mortgaged property passes to the mortgagee on execution of the mortgage; in others, legal title passes when the debt secured by the mortgage is in default; in still others, the mortgage is simply a lien, and legal title does not pass until foreclosure proceedings have been completed.

Neighborhood: (1) The environment of a subject property that has a direct and immediate effect on value. (2) 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 Assessed Value: The official dollar value remaining on an assessment roll after deducting the amount of any applicable partial exemptions from the gross assessed value.

Net Book Value: The value at which an asset is carried on the balance sheet. An asset's book value at any time is its cost less accounting depreciation.

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

Net Operating Income (NOI): Annual net income after operating expenses are subtracted from effective gross income. Does not include payments for interest or principal.

Nominal: Pertaining to the named or stated value of something.

Nonconforming Use: (1) A use of property that does not comply with the applicable zoning ordinance. (2) Uses that differ noticeably from prevailing uses in a neighborhood are sometimes also referred to as "nonconforming."

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

Occupancy Ratio: (1) The ratio of the occupied units (for example, square feet of floor space, living units, or rooms) of a property to the total available units. (2) The ratio of the actual gross income from leased units of a property to the total gross income that would be obtained if all units were leased at standard rates.

Open Market: A freely competitive market in which any buyer or seller may trade and in which prices are determined by competition.

Operating Expenses: Expenses necessary to maintain the flow of income from a property. These are deducted from effective gross income to obtain net operating income, which is then capitalized in the income approach to obtain an indication of market value. Such expenses generally include the costs of property insurance; heat, water, and other utilities; repairs and maintenance; replacement reserves for such items as heat and air-conditioning systems, water heaters, built-in appliances, elevators, roofing, floor coverings, and other items whose economic life will expire before that of the structure itself; management; and other miscellaneous items necessary to operate and maintain the property. Not considered operating expenses are depreciation charges, debt service, income taxes, capital improvements, and personal or business expenses of the owner. In addition, for assessment purposes, property taxes are usually treated as an adjustment to the capitalization rate rather than as an expense item.

Operating Unit: (1) The property, taken as a whole, that is used in a public utility operation. (2) A term used to define an integrated set of assets whose value is based on the interaction and contribution of the assets as a whole.

Outliers: Observations that have unusual values, that is, they differ markedly from a measure of central tendency. Some outliers occur naturally; others are due to data errors.

Overadequacy: The inability of a property to yield a reasonable return on value of the land and the reproduction cost of improvements (less accumulated physical depreciation) because of its adaptation to the production of more goods or services that can be profitably sold in the market available to it. See superadequacy and functional obsolescence.

Overall Age/Life Method: Method of estimating accrued depreciation based on straight-line depreciation in which the building is assumed to depreciate by a constant percentage each year over its economic life.

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.

Overimprovement: An improvement whose cost exceeds the cost of an alternative improvement by more than the excess of the present worth of the given improvement and the land over the present worth of the alternative improvement and the land, often because a structure is too large or too costly for the most profitable use of the site. Contrast underimprovement.

Ownership: The rights to the use of property, to the exclusion of others.

Parcel: A contiguous area of land described in a single legal description or as one of a number of lots on a plat; separately owned, either publicly or privately; and capable of being separately conveyed.

Parcel Identification Number: A numeric or alphanumeric description of a parcel that identifies it uniquely. Assessors use various systems, many with common features. A growing number of these systems include geocoding. In the thirty states where it exists, the Public Land Survey System, authorized by the United States government in 1785, is often a basis for parcel identification.

Parcel of Land: A contiguous urban or rural land area that is considered as a unit, is subject to single ownership, and is legally recorded as a single piece. Compare lot; plot.

Percent Condition: The difference between observed physical depreciation, expressed as a percentage of original or reproduction cost, and 100 percent.

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.

Percentile: The values that divide a set of data into specified percentages when the data are arrayed in ascending order. The tenth percentile includes the lowest 10 percent of the values, the twentieth percentile includes the lowest 20 percent of the values, and so forth.

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 "personalty."

Personalty: A synonym for personal property.

Plat: A map intended to show the division of land into lots or parcels. Upon recordation with the appropriate authorities, land included in the plat can thenceforth be legally described by reference to the plat, omitting a metes and bounds description.

Plot: (1) A relatively small area of land, generally used for a specific purpose. (2) A measured area of land; lot.

Plottage: (1) Those factors of size, shape, and location with reference to other plots that add or detract from the value of a plot for a given purpose (preferred). (2) The assembling of adjacent parcels of land into a single unit. (3) The excess cost of assembling adjacent parcels of land into a single unit under single ownership over the estimated cost at which such parcels might be acquired individually by independent purchasers. (4) plottage value. Note: Because of the variety of meanings attached to this term and its derivatives, it is suggested that the more descriptive term "assemblage" and its derivatives be used to convey all of the above meanings except the first. Compare assemblage.

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

Police Power: The power of the state that curtails individual rights for the health, safety, and general welfare of all society.

Possessory Interest: (1) An interest of a person in an article of property arising from a physical relationship to the article of such nature as to confer on him or her a degree of physical control over it, coupled with the intent so to exercise such control as to exclude the general public from use of it. (2) The right to occupy and use any benefit in a transferred property, granted under lease, licenses, permit, concession, or other contract. (3) 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.

Power of Attorney: A written authorization in which one person gives authority to another person to act on his or her behalf.

Present Worth: (1) The value of something after discounting future payments and receipts. (2) The present value of income that is expected to be received at some future date or dates, as ascertained by the process of discounting both the income and the anticipated expenses incident to its receipt, that is, the amount of money that, if presently invested and allowed to accumulate at compound interest, would yield net income in the same amounts and at the same intervals as is anticipated of a given property. Synonymous with "capital value" and "present value."

Present Worth of 1: (Also called the reversion factor.) The lump-sum amount that would have to be set aside to accumulate with compound interest to \$1 at the end of a specified number of years and at a specified rate of interest. Alternatively, it can be viewed as the present value of \$1 receivable at the end of a specified number of years and discounted at a specified rate.

Present Worth of 1 per Period: (Also called the annuity factor, or Inwood coefficient). The present worth of a series of payments of \$1, receivable at the end of each year, for a specified number of years and at a specified interest rate.

Price, Market: The value of a unit of goods or services, expressed in terms of money, as established in a free and open market. Note: This term is sometimes distinguished from "market value" on the ground that the latter term assumes that buyers and sellers are informed, but this assumption is also implied by the phrase "free and open market." Compare price, sale.

Price, Sale: (1) The actual amount of money exchanged for a unit of goods or services, whether or not established in a free and open market. An indicator of market value. (2) Loosely used synonymously with "offering" or "asked" price. Note: The sale price is the "selling price" to the vendor and the "cost price" to the vendee.

Price-Earnings Ratio (P/E): The ratio of the market price per share of the common stock of a specific company to the earnings per share of common stock of that company during a twelve-month period. Typically, the ratio is based on the current market price and the most recent twelve-month period for which earnings are known. This ratio is the reciprocal of the earnings price ratio (E/P).

Price Equilibrium: In a specific period, that price at which the quantity the buyers want is exactly equal to the quantity the sellers want to sell.

Price-to-Book Multiple (P/Book): See equity market multiple.

Principal Place of Business: The place at which the person or persons responsible for the management of a business enterprise exercise their managerial powers. Note: Generally the president, treasurer, and chairman of the board of directors have their headquarters at the principal place of business. The board of directors will probably meet here, and, at any rate, the policies determined by the board will be put into operation by or through the offices at this place. The principal place of business in any given state may be a district or even a branch office.

Principle of Anticipation: The appraisal principle that value depends on the expectation of benefits to be derived in the future.

Principle of Balance: The principle of balance as used in appraising is that the greatest value in property will occur when the type and size of improvements and uses are proportional to each other as well as to the land.

Principle of Change: The principle of change asserts that all markets are in a continual state of change. According to this principle, properties generally go through the three stages of integration (development), equilibrium (stasis), and disintegration (decline).

Principle of Conformity: The principle of conformity states that the value of a group of properties will rise to its highest possible level in an area where architectural styles are reasonably homogenous and surrounding land uses are compatible with the use of the specified properties.

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 Progression: The principle of progression holds that the worth of an inferior property is increased by its proximity to better properties of the same use class.

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.

Private Encumbrances: Private hindrances that affect value and sale price such as easements, condominium controls, and deed or subdivision restrictions.

Private Restrictions: Private parties, such as a group of homeowners, may establish private restrictions on ownership rights. Deed restrictions are a common form of private restriction.

Profit and Loss Statement: An accounting statement that shows the income and expenses of a business over a specified time.

Property: (1) An aggregate of things or rights to things. These rights are protected by law. There are two basic types of property: real and personal. (2) The legal interest of an owner in a parcel or thing (see bundle of rights).

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."

Tangible Personal Property: Personal property that has a substantial physical presence beyond merely representational. It differs from real property in its capacity to be relocated. Common examples of tangible personal property are automobiles, boats, and jewelry.

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.

Property, Distributable: (1) Property subject to central assessment that is certified by the central assessing officer or body to local tax districts, according to the property's actual or constructive tax within such districts, for inclusion in the local assessment and/or tax rolls. See assessment, central. (2) The personal property of an intestate available for distribution by the administrator to the heirs.

Property, Income: A property that yields to its owner a gross money income.

Property, Investment: A property that has been developed with the intention and expectation of renting it, in whole or in part, for profit. (Term not recommended for use.)

Property, Noninvestment: A property that has not been developed with the intention and expectation of renting it, in whole or in part, for profit. (Term not recommended for use.)

Property, Nonoperating: Property not included in the unit being appraised, usually where the nonoperating property is not necessary to the operation of the unit and is readily assessed locally.

Property, Nonrepresentative Intangible: (1) Intangible property that, while constituting an asset of the owner, does not at the same time represent a liability of another person; for example, patents, copyrights, trademarks, goodwill, and special franchises (preferred). (2) Intangible property that does not represent an interest of any sort in specified tangible property; for example, goodwill, patents, unsecured personal notes, accounts receivable. Note: The term "liability," as used in this definition, includes the equitable obligations of a corporation to its stockholders.

Property, Operating: (1) Property actually used in the business of the owner, as distinguished from intangible property representing investments in property actually used in the business of some other person or persons. (2) As applied to public utilities, the property actually used in a public service enterprise conducted by the owner, as distinguished from intangible property representing investments in property actually used in the business of some other person or persons and the property used by the owner in the conduct of a non-public service enterprise. Synonymous with "operative property." See also property, nonoperating.

Property, Ratable (or Rateable): Taxable property.

Property Line: The boundary line that defines a parcel of land.

Property Record Card (Form): 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.

Property Residual Technique: A technique used to estimate the value of a property from knowledge of its net operating income, discount rate, remaining economic life, the amount of the reversion, and the income path attributable to the property over the holding period (generally the remaining economic life of the property). The technique estimates total value by discounting anticipated income and adding the result to the present worth of the reversion.

Property Tax Levy: (1) The total amount of money to be raised from the property tax as set forth in the budget of a taxing jurisdiction. (2) Loosely, by extension, the millage rate or the property tax bill sent to an individual property owner.

Quantity Survey Method: A method of estimating reproduction cost in which a complete itemization is made of all labor and material costs by component and subcomponent and all indirect costs; these are added to obtain an estimate of the cost of a structure or a reasonable bid for a contractor to submit on a proposed project.

Rate Base: Under perfect regulation, the dollar amount on which a return is allowed as established by a regulatory agency.

Rate of Return: See discount rate.

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 Estate: The physical parcel of land and all improvements permanently attached. Compare real property.

Realty: (1) Any tangible thing whose fee ownership constitutes real property, that is, land or improvements. (2) A synonym for real estate.

Reappraisal: The mass appraisal of all property within an assessment jurisdiction accomplished within or at the beginning of a reappraisal cycle (sense 2). Also called revaluation or reassessment.

Reappraisal Cycle: (1) The period of time necessary for a jurisdiction to have a complete reappraisal. For example, a cycle of five years occurs when one-fifth of a jurisdiction is reappraised each year and also when a jurisdiction is reappraised all at once every five years. (2) The maximum interval between reappraisals as stated in laws.

Reassessment: (1) The relisting and revaluation of all property, or all property of a given class, within an assessment district by order of an authorized officer or body after a finding by such an officer or body that the original assessment is too faulty for correction through the usual procedures of review and equalization. (2) The revaluation of all real property by the regularly constituted assessing authorities, as distinguished from assessment on the basis of valuations most or all of which were established in some prior year. See also revaluation.

Recapture Rate: The return of an investment; the annual amount that can be recaptured from an investment divided by the original investment; primarily used in reference to wasting assets (improvements).

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.

Rendition: A term occasionally used synonymously with declaration.

Rent, Economic: (1) In appraisal, the annual rent that is justified for the property on the basis of a careful study of comparable properties in the area; market rent. (2) In economics, the payment received by an owner of something being bought or rented in excess of the minimum amount for which he or she would have sold or rented it.

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

Replacement Cost; Replacement Cost New (RCN): The cost, including material, labor, and overhead, that would be incurred in constructing an improvement having the same utility to its owner as a subject improvement, without necessarily reproducing exactly any particular characteristics of the subject. The replacement cost concept implicitly eliminates all functional obsolescence from the value given; thus only physical depreciation and economic obsolescence need to be subtracted to obtain replacement cost new less depreciation (RCNLD).

Replacement Reserve: An allowance in an annual operating statement for replacement of short-lived items that will not last for the remaining economic life of a property.

Required Rate of Return on Equity: A component of the discount rate, as it is understood from the point of view of band-of-investment analysis, and a component of the overall rate developed according to mortgage-equity analysis.

Right, Water: The right to a supply of water.

Right-of-Way: (1) An easement consisting of a right of passage through the servient estate (preferred). (2) 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.

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

Sale, Distress: A sale made to meet the immediate and pressing needs of the seller at whatever price the property will bring.

Sale, Forced: A sale made pursuant to law; usually an auction sale that is involuntary on the part of the owner.

Sale, Normal: A sale in which neither the buyer nor the seller acts under legal or economic compulsion, in which both parties are reasonably well informed, and in which both are primarily actuated by economic motives. Compare value, market and sale, arm's-length.

Sale-Leaseback: A sale and subsequent lease given by the buyer back to the seller as part of the same transaction.

Sale of Convenience: A sale designed to correct defects in a title, create a joint or common tenancy, or serve some similar purpose. Such sales generally are transacted at only a nominal price.

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.

Sales Data: (1) Information about the nature of the transaction, the sale price, and the characteristics of a property as of the date of sale. (2) The elements of information needed from each property for some purpose, such as appraising properties by the direct sales comparison approach.

Site: The location of a person, thing, or event.

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

Site Analysis: A study that determines the suitability of a specific parcel of land for a specific purpose.

Site Characteristics: (1) Characteristics of (and data that describe) a particular property, especially land size, shape, topography, drainage, and so on, as opposed to location and external economic forces. (2) By extension, any characteristics of either the site or the improvement.

Situs: The actual or assumed location of a property for purposes of taxation. In personal property, situs may be the physical location of the property or, in the instance of highly mobile property, the more-or-less permanent location of the property owner.

Square Foot: A unit of area equal to a square one foot in length on each side.

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.

State Assessed Property: That property for which the assessed value is set by a state agency, either for taxation by the local jurisdiction affected, or for state taxation. Most often, this term applies to utility property or property with special characteristics where the state preempts local authority to achieve uniformity in assessments.

Stratify: To divide, for purposes of analysis, a sample of observations into two or more subsets according to some criterion or set of criteria.

Stratum, Strata (pl.): A class or subset that results from stratification.

Structure: Any man-made improvement that rises above ground level.

Stumpage: The amount of timber "on the stump."

Stumpage Value: The value of uncut timber.

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 Base: The aggregate of the values or units to which the tax rate or rates are applied to determine the tax liability of a person or a group of persons, for example, \$10,000 worth of property, \$2,500 of income. Compare measure of tax; object of tax; subject of tax.

Tax Base, Property: The total of all the assessed values in a given community.

Tax Burden: Economic costs or losses resulting from the imposition of a tax. Burden can be determined only by detailed economic analysis of all economic changes resulting from the tax. In popular usage, the term often refers to the initial incidence rather than to ultimate economic costs.

Tax Calendar, Property: A calendar of the assessment year that lists important dates in the property tax system.

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 Levy: (1) The act by which a legislative body fixes either the amount of taxes to be placed in collection or the rate to be applied to a predefined tax base. (2) The amount of taxes authorized to be placed in collection by a competent legislative body.

Taxpayer: (1) A person who pays a tax in the first instance, whether he or she finally bears the burden or shifts it; generally defined in law to include all persons liable for payment of a tax whether or not they actually pay it.

Tax Rate: 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 Roll: An official list showing the amount of taxes charged against each taxpayer and/or each property within the jurisdiction of a tax district. Note: In property taxation, the tax roll is sometimes combined with the assessment roll into a single document.

Tax Warrant: The tax collector may ask a court to issue a document called a tax warrant directing a peace officer and tax collector to take as much of a person's personal property as is necessary to pay all taxes, penalties, and interest the person owes.

Tenancy: The act of using or occupying property, especially real property whose fee title is vested in someone other than the occupant.

Tenancy, Joint: A state of tenancy involving two or more persons owning undivided possessory interests which have arisen out of a single conveyance, no one of the tenants being free to create interests in the estate without the consent of the others, and the surviving tenants acquiring the interest of any tenant who may die. Compare tenancy in common; tenancy by the entirety.

Tenancy by the Entirety: A state of tenancy, recognized by some states, in which the husband and wife are considered as a single person, neither one being free to create interests in the estate without the consent of the other and the survivor acquiring the whole interest upon the death of either. Compare tenancy, joint.

Tenancy in Common: A state of tenancy involving two or more persons owning undivided possessory interests that have arisen out of separate and distinct conveyances, any one of the tenants being free to create interest in his portion of the estate and the heirs or devisees acquiring the interest of any tenant who may die. Compare tenancy, joint; tenancy by the entirety.

Tenancy in Severalty: A state of tenancy involving one person who owns a divided possessory interest.

Three Approaches to Value: A convenient way to group the various methods of appraising a property. The cost approach encompasses several methods for estimating replacement cost new of an improvement less depreciation plus land value. The sales comparison approach estimates values by comparison with similar properties for which sales prices are known. The methods included in the income approach are based on the assumption that value equals the present worth of the rights to future income.

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-Share Unit: A residence, usually a condominium at a vacation or resort site, whose ownership is divided among the owners by weeks or months, giving each owner the right to occupancy for a specified time each year.

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.

Title: The union of all elements constituting proof of property ownership or the instrument that is evidence of ownership.

Title Search: An examination of public records to ensure the quality of the seller's title to a property. Preparation of an abstract of title requires a complete title search, as does preparation to foreclose on a property in a delinquent tax suit.

Topographic Map: Refers to the basic description and elevation of a piece of land.

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

Trended Original Cost: (1) The cost of constructing an improvement at a particular time, adjusted to reflect inflation and deflation, as well as changes in construction costs, between that time and the appraisal date. (2) Method of cost estimating that obtains an estimate of the reproduction cost of a structure by adjusting its original, or historical, cost with a factor from an appropriate construction cost index.

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.

Trending Factor: A figure representing the increase in cost or selling price over a period of time. Trending accounts for the relative difference in the value of a dollar between two periods.

Trust: An agreement whereby the owner of property (the settlor) transfers legal title to a second party (the trustee), such property to be held, managed, or disposed of for the benefit of a third party (the beneficiary) or the settlor, or both, as set forth in the trust agreement.

Trust Estate: The aggregate interests of a trustee in property of all sorts held under a trust agreement.

Trust, Investment: A corporation or trust association whose assets are largely or exclusively stocks and bonds purchased for investment purposes rather than as a means of controlling the policies of other corporations.

Trust, Revocable: A trust in which the grantor of the property held in trust retains the right to repossess the legal and equitable titles. See deed, trust.

Trustee: One who holds legal title to property under a trust agreement. Compare settlor; beneficiary.

Truth-in-Taxation (Full Disclosure) Requirements: Legal obligations for local government officials to make taxpayers aware of assessment increases, levy increase proposals, and so on, and to give taxpayers an opportunity to participate in public hearings on the changes.

t-Statistic: A particular statistic important in inferential statistics for certain kinds of hypothesis testing of certain kinds of data.

t-Test: A particular parametric statistical test useful, among other things, in testing the level of assessment.

Undivided Interest: An interest in a property that is not distinct from the interest or interests of one or more other persons as to the time during which the interest is possessory or as to the portion of the property to which the interest attaches, for example, the interest of a joint tenant or a tenant in common.

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

Uniform Standards of Professional Appraisal Practice (USPAP): 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" (p. 1).

Unit: The property being appraised. Everything used or useful to the ongoing economic operation of the business (property). Includes tangible and intangible property.

Unit Appraisal: See appraisal, composite.

Unitary Method of Valuation: The unit rule is a method that values the property within a particular jurisdiction based on the fair share of the value of an operating enterprise, of which the property is an integral part. The unit value concept values all the property as a going concern without geographical or functional division of the whole and includes tangible and intangible assets. The unit rule concept is typically associated with the valuation of public utilities, telecommunications networks, railroads, and other transportation properties. However, the concept of unit valuation is similarly applicable to the appraisal of a single-family residence when comparable sales are used to value the entire property without segregation of land values. Similarly, when rents are capitalized into a value estimate for commercial properties, the unit rule is used.

Unit Cost: A valuation guideline expressing the relationship between cost or value of property and some unit of measure, for example, cost per square foot or per employee.

Unit of Comparison: A property as a whole or some smaller measure of the size of the property used in the sales comparison approach to estimate a price per unit.

Usable Area: The area of land that can be used, or the equivalent area after allowance for irregular topography.

Useful Life: Estimated normal operating life in terms of utility to the owner of a fixed asset or group of assets.

Utility: (1) The quality of a property or service that enables it to satisfy human wants. (2) The satisfaction obtained from the goods and services that a consumer consumes.

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 is commonly expressed as a percentage of potential annual gross income, and it should be based on market research, not actual rental history of a property.

Valuation: (1) The process of estimating the value-market, investment, insured, or other properly defined value-of a specific parcel or parcels of real estate or of an item or items of personal property as of a given date. (2) The process or business of appraising, of making estimates of the value of something. The value usually required to be estimated is market value.

Valuation Date: The specific date as of which assessed values are set for purposes of property taxation. This date may also be known as the "date of finality." See also assessment date.

Value: (1) The relationship between an object desired and a potential owner; the characteristics of scarcity, utility, desirability, and transferability must be present for value to exist. (2) Value may also be described as the present worth of future benefits arising from the ownership of real or personal property. (3) The estimate sought in a valuation. (4) Any number between positive infinity and negative infinity. See also market value.

Value, Actual: Market value, especially as distinguished from so-called book, par, or face values.

Value, Book: (1) The money figure at which an asset is carried on the regular books of account of the owner, after deduction of any valuation reserve carried against it. (2) The value ascribed to corporation stock by the books of account of the issuing corporation, as determined by the stated amount of the corporation's capital, surplus, undivided profits, and reserves that can reasonably be expected to accrue to the stockholders. Note: The book value of preferred stock is generally not affected by surplus, undivided profits, and reserves.

Value, Economic: Worth in a use, transaction, or exchange, as distinguished from ethical worth, esthetic worth, historical worth, and the like.

Value, Exchange: Synonymous with the preferred term market value.

Value, Fair: (1) In taxation, market value. (2) In public utility regulation, a term inappropriately applied to the combination of costs and values that commends itself to the courts as a fair rate base.

Value, Full: Synonymous with the preferred term market value.

Value, Going: The value of an entire property in active service and with an established clientele, as distinguished from its value immediately before being put into service or upon retirement from service.

Value, Improved: A loose term generally defined as that portion of the present worth of a property that represents the resale factor. (Term not recommended for use.)

Value, Intrinsic: (1) The value of an article due to its own physical qualities rather than to the rights, privileges, or immunities with respect to other properties or persons which its possession confers. (2) A term used to designate "value" that is supposed to reside within an article rather than within the minds of its actual or would-be possessors. Note: This is a term that is much abused and that might well be discarded. Although it is proper to say that the intrinsic value of a stock certificate is the value, if any, of the paper, it is not correct to say that real estate has an intrinsic value in excess of, or less than, its market value.

Value, Junk: Synonymous with the preferred term "scrap value."

Value, Liquidation: The value of one or more of the assets of a business concern under conditions in which the business is discontinued and the assets disposed of either in their entirety or separately. Contrast going-concern value.

Value, Salvage: The value which badly depreciated improvements, machines, or equipment would have if dismantled and sold in separate parts or pieces; the value of an asset at the end of its economic life. Compare value, scrap.

Value, Scrap: The value that the basic, recoverable materials (usually metals) of a physical property would have as junk if it were completely broken up or too badly deteriorated to serve its normal purpose; the value of an asset at the end of its physical life. Compare value, salvage.

Value, Sound: The value that would obtain if a property were worth its reproduction cost less physical depreciation. (Term not recommended for use.)

Value, Speculative: A loose term used to distinguish actual market prices and market values from the appraiser's estimate of present worths. (Term not recommended for use.)

Value, True: Synonymous with the preferred term market value.

Value in Use: The value of property for a specific use. The concept that holds value to be inherent in property itself, that is, the value is based on the ability of the asset to produce revenue through ownership.

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

Vendee: One who purchases. Synonymous with "buyer."

Vendor: One who transfers property by sale. Synonymous with "seller."

Verify: To check the accuracy of something. For example, sales data may be verified by interviewing the purchaser of the property, and data entries may be verified by check digits.

Wasting Asset: A property or other thing of value whose value diminishes with the passage of time. For example, buildings are a wasting asset, but land and gold, traditionally, are not.

Worth, Present: See present worth.

Yield Capitalization: Any of several methods used in the income approach to value. Yield methods involve certain subtleties and assumptions that vary according to the particular method

employed, but include estimating such factors as the required rate of return on investment, the remaining economic life of the property, an investment holding period, the income path, anticipated depreciation or appreciation, and reversionary value. The yield methods stand in contrast to direct sales analysis methods, in which a typical relationship between incomes and sales prices is found by simply dividing observed incomes by sales prices for comparable properties, the fraction thus obtained then being applied (in the form of a gross income multiplier or an overall rate) to the properties being appraised. See also building residual technique, discount rate, mortgage-equity analysis, and property residual technique.

Yield Rate: (1) 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. (2) 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 land owners 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.)

CHAPTER 75

APPRAISAL OF TAXABLE PROPERTY

Section 75:1

75:1 How Appraised. – The selectmen shall appraise open space land pursuant to RSA 79-A:5, open space land with conservation restrictions pursuant to RSA 79-B:3, land with discretionary easements pursuant to RSA 79-C:7, residences on commercial or industrial zoned land pursuant to RSA 75:11, earth and excavations pursuant to RSA 72-B, land classified as land under qualifying farm structures pursuant to RSA 79-F, buildings and land appraised under RSA 79-G as qualifying historic buildings, qualifying chartered public school property appraised under RSA 79-H, residential rental property subject to a housing covenant under the low-income housing tax credit program pursuant to RSA 75:1-a, renewable generation facility property subject to a voluntary payment in lieu of taxes agreement under RSA 72:74 as determined under said agreement, combined heat and power agricultural facility property subject to a voluntary payment in lieu of taxes agreement under RSA 72:74-a as determined under said agreement, telecommunications poles and conduits pursuant to RSA 72:8-c, electric, gas, and water utility company distribution assets pursuant to RSA 72:8-d, and all other taxable property at its market value. Market value means the property's full and true value as the same would be appraised in payment of a just debt due from a solvent debtor. The selectmen shall receive and consider all evidence that may be submitted to them relative to the value of property, the value of which cannot be determined by personal examination.

Appendix 'O':

Zoning Map and Information

For complete Zoning Ordinance please

visit: www.moultonboroughnh.gov/

[DocumentCenter/View/327/Zoning-](#)

[Ordinance-PDFov/253/Zoning](#)

3.2 Minimum lot sizes and setbacks

3.2.1 Minimum lot sizes

3.2.1.1 The table below sets forth the minimum lot area upon which a dwelling, structure, building, mobile home, camper, R.V. or house trailer may be constructed, or located, or used according to the soil and slope conditions, where the septic system or drinking water well are to be located on said lot. Larger lot sizes may be required in accordance with the characteristics of each lot. Square footage is set forth as the minimum per dwelling unit required, and no less than 40,000 square feet shall be permitted for each lot, whether or not the lot contains a septic system.

3.2.1.2 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.

3.2.1.3 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 1.0	45,000 ft ² 1.3	60,000 ft ² 1.6	60,000 ft ² 1.45	NP	NP
8-15% or C	45,000 ft ² 1.1	60,000 ft ² 1.43	90,000 ft ² 1.76	90,000 ft ² 1.6	NP	NP
15-25% D	60,000 ft ² 1.2	80,000 ft ² 1.56	100,000 ft ² 2.08	120,000 ft ² 1.73	NP	NP

3.2.1.4 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.

6.3 Boundaries of Commercial Zones and Permitted Uses

6.3.1 Commercial Zones within the Town of Moultonborough shall be described and bounded as follows, and the following uses shall be permitted as identified in the Table of Permitted Uses below:

Moultonborough Table of Permitted Uses

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

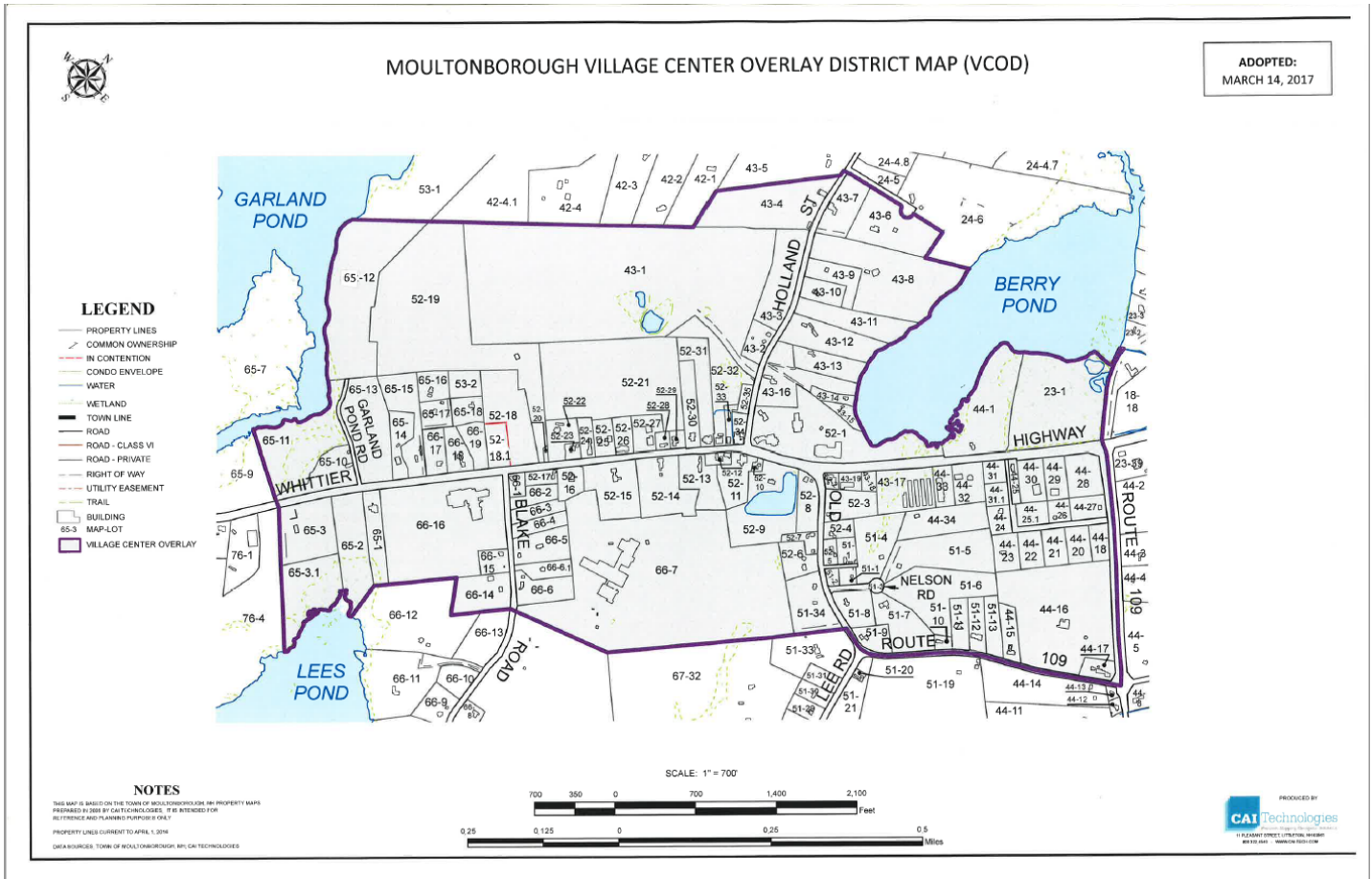
a. *See Zoning Ordinance 13.0 – Special Conditions Apply

<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>
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	*

<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>
Personal Wireless Services Facility Communication Tower (If Incorporated into another permitted Building)	P	P	P	P	*
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.

9.2.5 VCOD Map



9.2.6 Permitted Uses:

See VCOD Uses Table for a list of Uses Permitted, Uses Not Permitted and Uses that require a Conditional Use Permit (CUP):

VCOD Uses Table

**Uses Permitted (P), Uses Not Permitted (NP) and
Uses Requiring a Conditional Use Permit (CUP)**
(See CUP Standards below)

	Use	Zones Overlaid by VCOD		
		R/A	Commercial A	Commercial C
1	Single Family Detached Dwelling	P	P	P
2	Two Family Dwelling	P	P	P
3	Accessory Dwelling Unit (ADU)	P	P	P
4	Accessory Use Building	P	P	P
5	Multi-Family Housing Up to 5 Units	CUP	CUP	CUP
6	Multi-Family Housing More than 5 Units	CUP	CUP	CUP
7	Work Force Housing, RSA 674:58	P	CUP	CUP
8	Home Occupations	P	P	P
9	Senior Housing up to 20 Units	CUP	P	P
10	Nursing Home	CUP	P	P
11	Bed & Breakfast Business	P	P	P
12	Art Gallery	CUP	P	P
13	Artist Live/Work Space	P	P	P
14	Antique Shop	CUP	P	P
15	Schools, Public and Private	CUP	P	P
16	Professional/Medical Office up to 5,000 SF	CUP	P	P
17	Business/Professional Office more than 5,000 SF	CUP	CUP	CUP
18	Day Care for No More than 3 Children	P	P	P
19	Family Daycare Home	P	P	P
20	Family Group Day Care Home	P	P	P
21	Group Child Daycare Center	CUP	P	P
22	Pre-School & School Age Program	CUP	P	P
23	Personal Services (i.e., health care, therapy, housekeeping etc.)	CUP	P	P
24	Mixed Use Building	CUP	CUP	CUP
25	Municipal Facilities	CUP	P	P
26	Public Parks or Open Space	P	P	P
27	Bakery	CUP	P	P
28	Restaurant	CUP	P	P
29	Meeting Hall	CUP	CUP	CUP
30	Religious Institutions	CUP	P	P
31	Hotel or Inn	CUP	CUP	CUP
32	Outdoor Rec Facilities Open to Public	CUP	CUP	CUP
33	Bank	CUP	CUP	CUP
34	Retail Sales	CUP	CUP	CUP
35	Theater or Cultural Center	CUP	CUP	CUP
36	Neighborhood Convenience Store	CUP	CUP	CUP

9.2.7 Conditional Use Standards:

The planning board may issue a Conditional Use Permit (CUP) approving uses provided the planning board determines the following conditions are met.

- 9.2.7.1 The use is specifically authorized in this ordinance as a conditional use.
- 9.2.7.2 If completed as proposed by the applicant, the development in its proposed location will comply with the purpose and requirements of the VCOD;
- 9.2.7.3 The use will not materially endanger the public health, safety, or welfare;
- 9.2.7.4 The use will be compatible with the VCOD area and with adjoining or abutting uses in the area in which it is to be located;
- 9.2.7.5 Architecture and landscape design shall contribute to the Purpose of this Article and comply with the Design Standards in the Site Plan Review Regulations;
- 9.2.7.6 The use will provide an environment to ensure both vehicular and pedestrian safety;
- 9.2.7.7 The use will be compatible with the natural, environmental, and historic resources of the town;
- 9.2.7.8 The use will be adequately serviced by community facilities and services of a sufficient capacity to ensure the proper operation of the proposed use, and will not necessitate excessive public expenditures to provide facilities and services with sufficient additional capacity; and
- 9.2.7.9 In a defined residential neighborhood, the proposed use shall compliment the character of the existing neighborhood uses.

9.2.8 Design Principles

Any development or redevelopment within the VCOD shall be consistent with the design standards in the Town of Moultonborough Site Plan Review Regulations, the Town of Moultonborough VCOD Design Guidelines, and the following design principles:

- 9.2.8.1 Buildings should be compatible with their surroundings and traditional New England architecture and color palettes.
- 9.2.8.2 All building elements should be integrated into a coherent unified design.
- 9.2.8.3 Buildings should be pedestrian-oriented and incorporate elements of site planning that create pedestrian interest and easy access.
- 9.2.8.4 The reuse of existing buildings with special historical value is strongly encouraged. Additions to the side and rear should have compatible styles to the original building.
- 9.2.8.5 All new uses should conform to the visual character and physical patterns of the historic Moultonborough Village.
- 9.2.8.6 Circulation should provide for pedestrian, bicycler, and vehicular traffic.

9.2.9 Dimensional Standards:

Developments in the VCOD are subject to the following lot, dimensional and building separation requirements in VCOD Dimensional Standards Table.

VCOD Dimensional Standards Table

Dimension	Standard¹
Lot Size ² :	Minimum of 10,000 SF w/off site septic system; 20,000 SF w/onsite septic system – subject to NH DES approval
Depth:	Minimum of 100 feet
Lot Cover:	Up to 50%
Height:	Minimum of 1 ½ stories, but no more than 2 ½ stories or 34-feet in accordance with Moultonborough Zoning Ordinance Article 3.9 Height of Buildings
Set Backs:	
Front Yard:	10 feet minimum depth. A building with a business on the first floor shall have a front yard setback no less than 20 feet. Where there are buildings on adjacent properties, the setback shall be consistent with, but no closer than buildings on such properties.
Side Yard:	15 feet or no less than 25 feet between principal buildings on adjacent lots
Rear Yard:	15 feet or no less than 25 feet between principal buildings on adjacent lots
Off Street Parking:	Refer to the Moultonborough Site Plan Review Regulations
	No parking lot shall be located between the street and the front line of the principal structure of the lot.
	Minimum of One (1) parking space per dwelling unit
	One (1) space/300 square feet of gross floor area for office or retail.
	Restaurants, cafes, church/meeting hall (public space) and bed & breakfasts/inns per Moultonborough Site Plan Review Regulations
	Minimum of a 9-foot by 18-foot parking space

Notes:

- 9.2.9.1 The Planning Board may authorize variations from the above standards, except for any requirement provided by state regulation or mandated elsewhere in this ordinance.
- 9.2.9.2 Minimum lot size will depend on compliance with the provisions found in the NH DES “Subdivision and Individual Sewage Disposal System Design Rules, Chapter Env-Wq 1000”, as amended and may be satisfied through the use of an off-site system that is specified through an easement and agreement between the owner/applicant for the proposed activity and the owner of the site on which the system is to be constructed. NH DES uses a soil-based minimum lot size; when NH DES determines that the lot size is greater than 20,000 SF, the DES requirement will govern.
- 9.2.9.3 The addition, construction, or redevelopment of an existing or new single family or two family residential dwelling unit shall be subject to the requirements of this provision.

9.3 West Village Overlay District (WVOD)

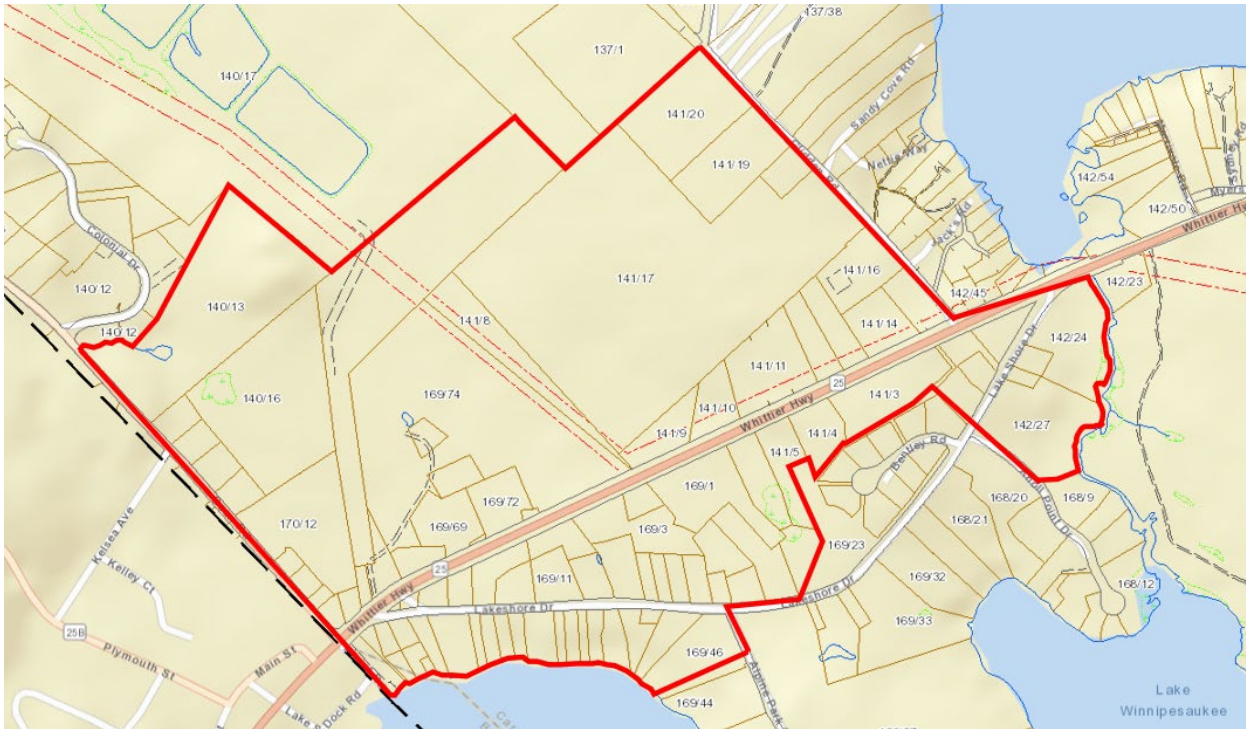
- 9.3.1 Purpose: Adopted as an Innovative Land Use Control under NH RSA 674:21, the purpose of this West Village Overlay District (WVOD) is to encourage the development of appropriate- sized businesses and housing in the western edge of Moultonborough in an area partially served by existing municipal sewer infrastructure. This development shall be consistent with the existing prevailing character of the “West village” area and the adjoining Center Harbor village area. The goals of such development shall be to:
- 9.3.1.1 Provide opportunity for greater economic activity and vitality for this area of Moultonborough.
 - 9.3.1.2 Encourage the development of service businesses, retail establishments and housing.
 - 9.3.1.3 Encourage development of a variety of housing styles and types with an emphasis on cost effective clustered and multi-tenant units while maintaining the character of residential and mixed-use neighborhoods which exist in adjoining residential and mixed-use areas.
 - 9.3.1.4 Encourage pedestrian-friendly amenities including safe routes for pedestrians and bicyclists, safe crosswalks, sidewalks, and quality landscaping;
 - 9.3.1.5 Encourage a safe and aesthetic environment for pedestrian and vehicular travel;
 - 9.3.1.6 Provide consistency with the Moultonborough Master Plan.
- 9.3.2 The Planning Board has the authority to waive any provision of this section, in its discretion, in order to accomplish the above goals.
- 9.3.3 To the extent there is any conflict between the provisions of the WVOD section and another article or section of the Moultonborough Zoning Ordinance, the WVOD regulations control for applications within that overlay district.
- 9.3.4 Applicability: The WVOD encompasses portions of existing Commercial A and the Residential/Agricultural Zones and when adopted will be identified on the Town of Moultonborough Zoning Map entitled West Village Overlay District. When a proposed use requires a Conditional Use Permit (CUP), the applicant proposing a particular development or use shall meet with the Town Planner or Planning Board in order to receive a written zoning determination that the proposed use is consistent with the six Purposes of the WVOD in Section 9.3.1, “Purpose”, listed above.

NOTE: Any proposed use which is not shown on “WVOD Table of Permitted Uses” as either a “Permitted” use (P) or a use permitted by “Conditional Use Permit” (CUP) must first obtain a variance for the proposed use from the Zoning Board of Adjustment.

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

9.3.6 WVOD Permitted Uses:

See “WVOD Table of Permitted Uses” for a list of uses Permitted (P) and uses that require a Conditional Use Permit (CUP).

<u>WVOD Table of Permitted Uses</u>			
Uses Permitted (P) and Uses Requiring a Conditional Use Permit (CUP) (See CUP Standards below)			
	Use	Zones Overlaid by WVOD	
		R/A	Commercial A
1	Single Family Detached Dwelling	P	P
2	Two Family Dwelling	P	P
3	Accessory Dwelling Unit (ADU)	P	P
4	Accessory Use Building	P	P
5	Multi-Family Housing Up to 8 Units per Building	CUP	P
6	Home Occupations	P	P
7	Senior Housing	CUP	P
8	Nursing Home	CUP	P
9	Bed & Breakfast Business	P	P
10	Art Gallery	CUP	P
11	Artist Live/Workspace	P	P
12	Antique Shop	CUP	P
13	Schools, Public and Private	CUP	P
14	Professional & Medical Office(s)	CUP	P
15	Day Care	P	P
16	Pre-School & School Age Program	CUP	P
17	Personal Services (i.e., health care, therapy, housekeeping etc.)	CUP	P
18	Mixed Use Building	P	P
19	Municipal Facilities	CUP	P
20	Public Parks or Open Space	P	P
21	Bakery	CUP	P
22	Restaurant	CUP	CUP
23	Meeting Hall	CUP	P
24	Places of Worship	CUP	P
25	Hotel or Inn	CUP	P
26	Outdoor Rec Facilities Open to Public/Low Impact	CUP	CUP
27	Bank	CUP	P
28	Retail Sales	CUP	P
29	Theater or Cultural Center	CUP	P
30	Convenience Store	CUP	CUP

NOTE: All uses listed above, except those uses listed on lines 1, 2, 3 are subject to Site Plan Review by the Planning Board)

9.3.7 Conditional Use Permit, Conditions:

The Planning Board may issue a Conditional Use Permit (CUP) approving uses, provided the Planning Board determines the following are met:

- 9.3.7.1 The use is specifically authorized as a use and the use will be compatible with the WVOD area and with adjoining or abutting uses in the area in which it is to be located;
- 9.3.7.2 The development in its proposed location will comply with the goals listed in the “Purpose” section of the WVOD (Section 9.3.1);
- 9.3.7.3 The use will not materially endanger the public health, safety, or welfare;
- 9.3.7.4 Architecture and landscape design shall contribute to the Goals listed in section 9.3.1-of this Article and comply with the Design Standards in the Site Plan Review Regulations;
- 9.3.7.5 The use will provide an environment to ensure both vehicular and pedestrian safety;
- 9.3.7.6 The use will be compliant with the environmental regulations of the town, state and federal governments;
- 9.3.7.7 The use will be adequately serviced by community facilities and services of a sufficient capacity to ensure the proper operation of the proposed use, and will not necessitate excessive public expenditures to provide facilities and services with sufficient additional capacity; and
- 9.3.7.8 In an existing residential neighborhood, the proposed use shall compliment the character of the existing uses of the neighborhood.

9.3.8 Design Standards, Guidelines and Principles:

Any development or redevelopment within the WVOD shall be consistent with the design standards in the Town of Moultonborough Site Plan Review Regulations, the Town of Moultonborough Design Guidelines, and the following design principles and WVOD Minimum Standards:

- 9.3.8.1 Buildings should be compatible with their surroundings and traditional New England architecture and color palettes;
- 9.3.8.2 All building elements should be integrated into a coherent unified design;
- 9.3.8.3 Buildings should be pedestrian-oriented and incorporate elements of site planning that create pedestrian convenience and easy access;
- 9.3.8.4 The reuse of existing buildings is strongly encouraged. Additions to the side and rear should have compatible architectural styles to the existing building;
- 9.3.8.5 All new uses should conform to the visual character and physical patterns of the WVOD;
- 9.3.8.6 Circulation should provide for pedestrian, bicycler, and vehicular traffic.

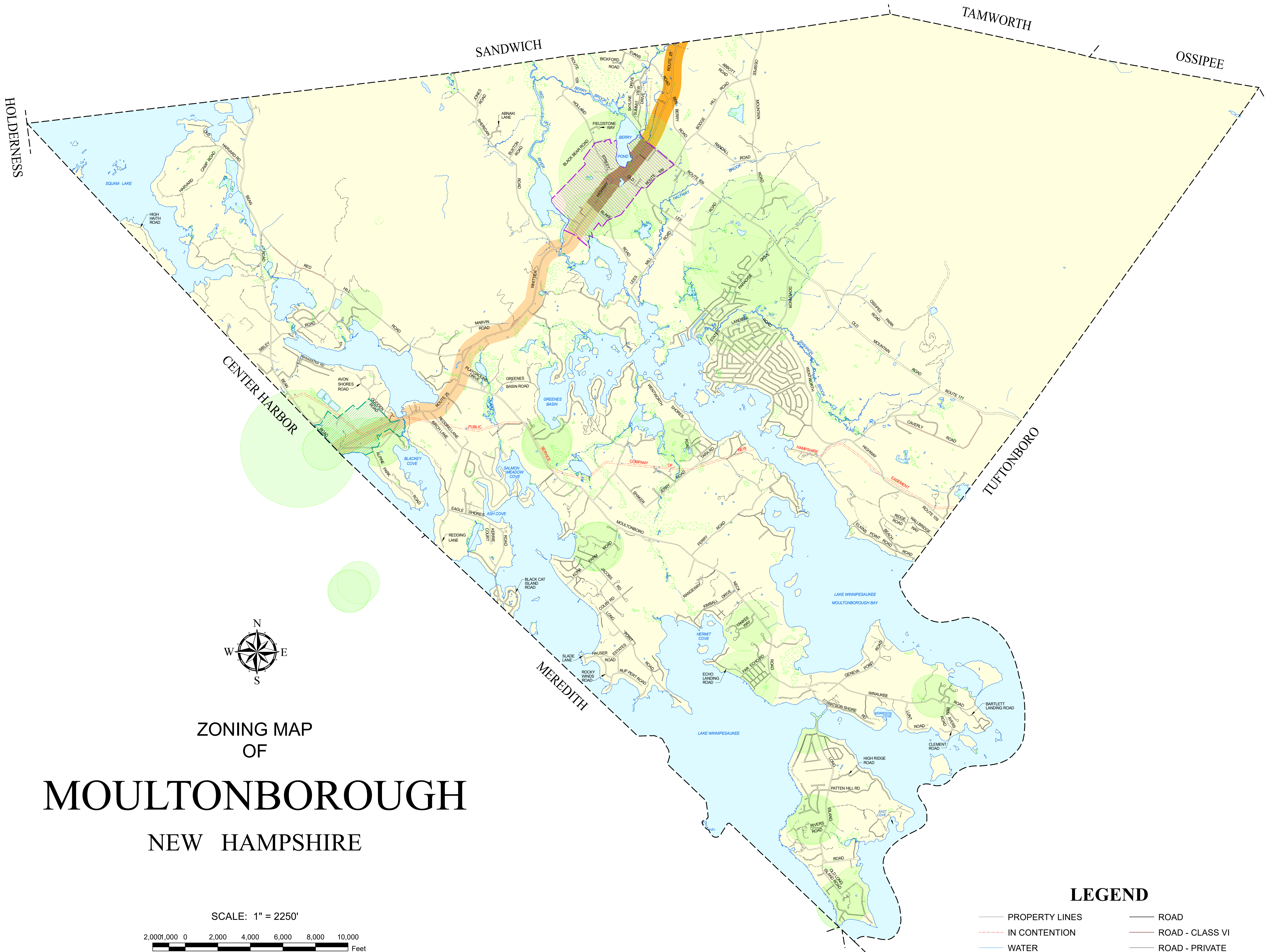
9.3.9 WVOD Dimensional Standards:

Developments in the WVOD are subject to the following lot, dimensional and building separation requirements in WVOD Dimensional Standards Table.

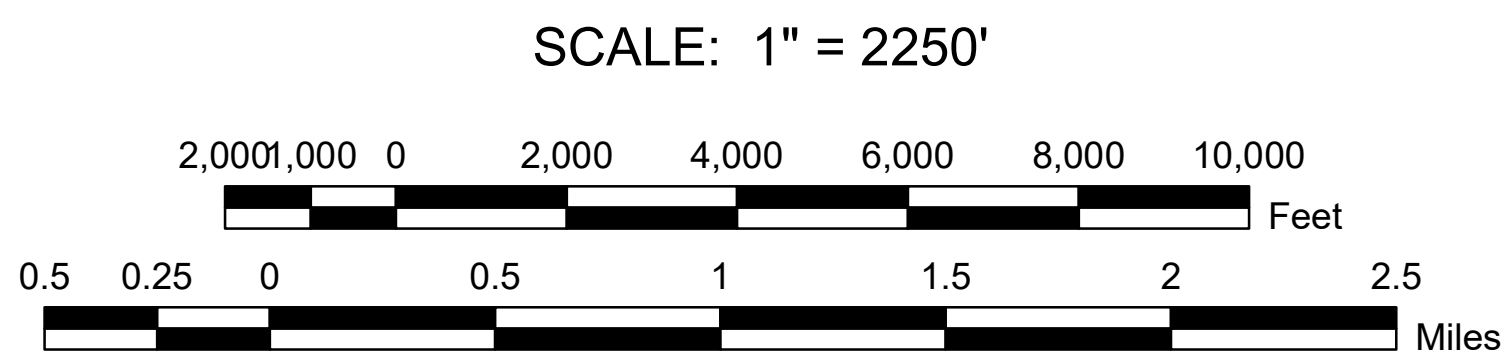
WVOD Dimensional Standards Table	
Standard ¹	
Sewage Disposal:	New Development, excluding single family residential, shall be required to connect to public sewer service.
Lot Size ²	
Residential (Single Family/Two Family)	Minimum of 10,000 SF w/off site sewage disposal; 40,000 SF w/onsite septic service – subject to NH DES approval
Commercial	Minimum of 10,000 SF per lot
Multi-Family Residential	Minimum of 10,000 SF per dwelling unit
Lot Frontage:	Minimum of 25 feet
Lot Cover:	Maximum of 50%
Height:	No more than 2 ½ stories or 34-feet in accordance with Moultonborough Zoning Ordinance 3.9 Height of Buildings
Setbacks:	
Front	Minimum of 10 feet
Side	Minimum of 15 feet or no less than 25 feet between principal buildings on adjacent lots
Rear	Minimum of 15 feet or no less than 25 feet between principal buildings on adjacent lots
Off Street Parking:	
Commercial / Multi-Family Residential	Refer to parking requirements listed in Section 11 of the Moultonborough Site Plan Review Regulations. 40% of the required parking may be located between the street and the front line of the commercial or multi-family structure. The remainder of the required parking shall be located to the rear or side of the commercial or multi-family structure.
Commercial / Multi-Family Residential	Refer to parking requirements listed in Section 11 of the Moultonborough Site Plan Review Regulations. One (1) space/300 square feet of gross floor area for commercial structures
Commercial	Refer to parking requirements listed in Section 11 of the Moultonborough Site Plan Review Regulations.
Residential	Minimum of Two (2) parking spaces per dwelling unit
Pedestrian Standards:	Sidewalks, minimum one bench and one bicycle rack per commercial / multi-family development project
Landscape Design:	
Commercial / Multi-Family Residential	Landscape Plan required

Foot Notes:

- 9.3.9.1 The Planning Board may authorize variations from the above standards, except for any requirement provided by state regulation or mandated elsewhere in this ordinance.
- 9.3.9.2 Minimum lot size will depend on compliance with the provisions found in the NH DES “Subdivision and Individual Sewage Disposal System Design Rules, Chapter Env-Wq 1000”, as amended and may be satisfied through the use of an off-site system that is specified through an easement and agreement between the owner/applicant for the proposed activity and the owner of the site on which the system is to be constructed. NH DES uses a soil-based minimum lot size; when NH DES determines that the lot size is greater than 20,000 SF, the DES requirement will govern.
- 9.3.9.3 The construction or redevelopment of an existing or new single family or two-family residential dwelling unit shall be subject to the requirements of this provision.



ZONING MAP
OF
MOULTONBOROUGH
NEW HAMPSHIRE



NOTES

THIS MAP IS BASED ON THE TOWN OF MOULTONBOROUGH, NH PROPERTY MAPS PREPARED IN 2006 BY CAI TECHNOLOGIES. IT IS INTENDED FOR REFERENCE AND PLANNING PURPOSES ONLY.

CURRENT TO APRIL 1, 2019

DATA SOURCES:
TOWN OF MOULTONBOROUGH, LAKES REGION PLANNING COMMISSION,
CAI TECHNOLOGIES

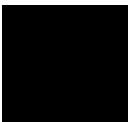
LEGEND

- | | |
|----------------|------------------|
| PROPERTY LINES | ROAD |
| IN CONTENTION | ROAD - CLASS VI |
| WATER | ROAD - PRIVATE |
| WETLAND | RIGHT OF WAY |
| AIRPORT RUNWAY | UTILITY EASEMENT |
| TOWN LINE | TRAIL |

ZONING LEGEND

- | |
|---------------------------------|
| COMMERCIAL ZONE A |
| COMMERCIAL ZONE B |
| COMMERCIAL ZONE C |
| RESIDENTIAL/ AGRICULTURAL |
| VILLAGE CENTER OVERLAY DISTRICT |
| WEST VILLAGE OVERLAY DISTRICT |
| GROUNDWATER PROTECTION AREAS |

Appendix 'P':
Neighborhood Map

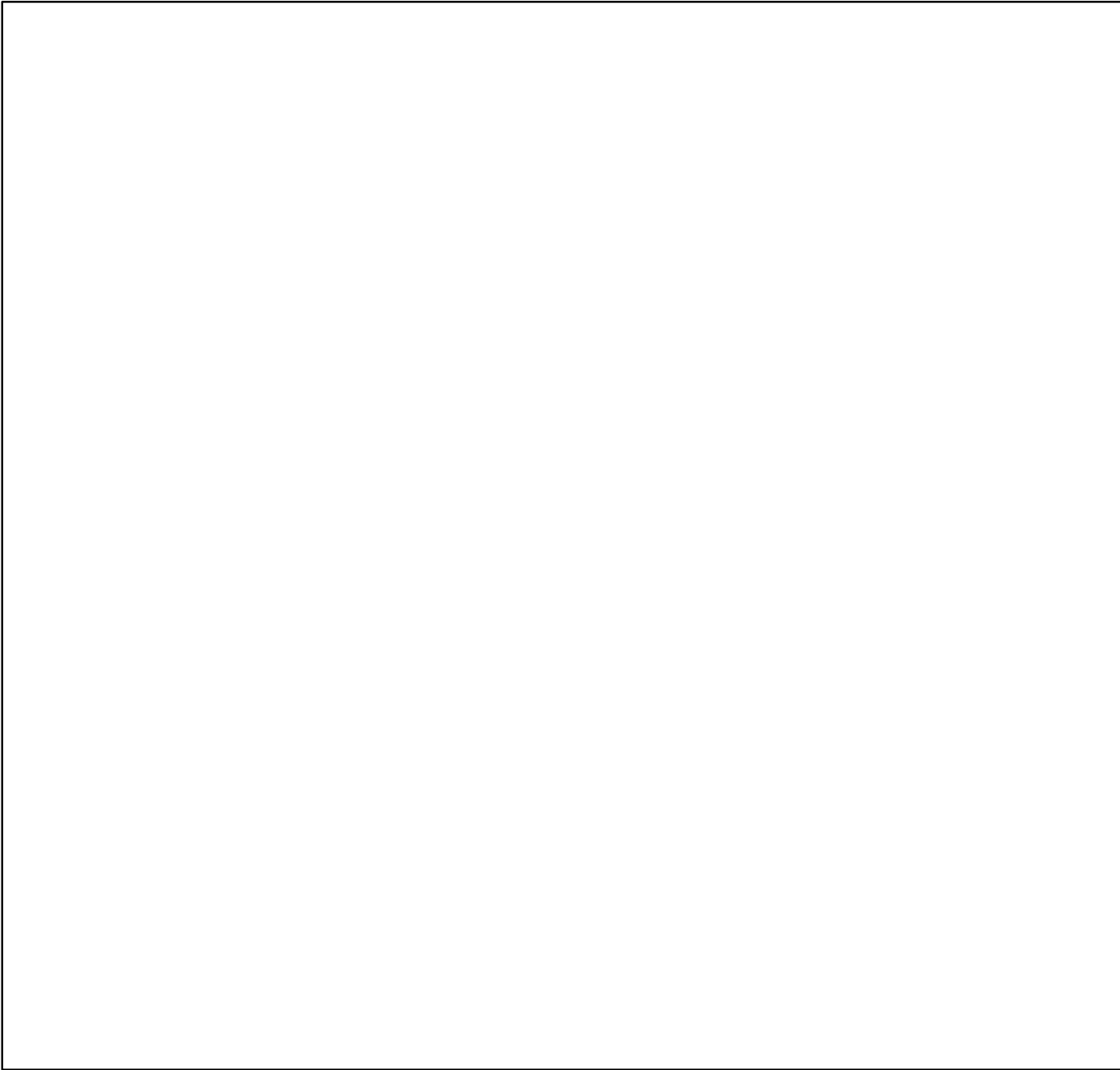


Moultonborough, NH

June 17, 2022

1 inch = 8713 Feet

www.cai-tech.com



	<all other values>		N-6		N-E		N-I
	<Null>		N-7		N-F		
	N-4		N-8		N-G		
	N-5		N-9		N-H		

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
YOUR
PROPERTY
RECORD CARD
&
AVITAR CAMA
SYSTEM

AVITAR

UNDERSTANDING YOUR PROPERTY RECORD CARD & AVITAR CAMA SYSTEM

Map: 0000U1 Lot: 000001 Sub: 000001 Card: 1 of 1 1 MAIN STREET RANDOLPH Printed: 08/07/2009

OWNER INFORMATION		SALES HISTORY		PICTURE																																																																																																			
DOW, JOHN 1 MAIN STREET RANDOLPH, NH 03593		<table border="1"> <thead> <tr> <th>Date</th> <th>Book</th> <th>Page</th> <th>Type</th> <th>Price</th> <th>Grantor</th> </tr> </thead> <tbody> <tr> <td>11/08/2007</td> <td>1234</td> <td>123</td> <td>Q I</td> <td>360,000</td> <td>SMITH, JOHN</td> </tr> </tbody> </table>		Date	Book	Page	Type	Price	Grantor	11/08/2007	1234	123	Q I	360,000	SMITH, JOHN																																																																																								
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APPRAISAL CARD - FRONT SIDE

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

- 1) **MAP/LOT/SUB** - Numbers represent the parcel identification numbers (PID) used by the town. The map number represents the ID of the map sheet on which the parcel is displayed. The lot number and sub lot are the unique ID for the parcel on that map sheet.
- 2) **CARD # OF #** - Typically 1 of 1 means the parcel has only one assessment record card for its entire assessment information. In a multi-card situation, where more than one assessment record card is needed to show the assessment information of a parcel with several primary buildings, the first number is the sequential card number and the second number is the total number of cards for that parcel.
- 3) **PRINTED** - The date the card was printed, reflecting the assessment information and value on file at that time.
- 4) **OWNER INFORMATION** - Located in upper left hand corner just below map-lot-sublot numbers and contains the owner name and address information of record at the time of print.
- 5) **SALE HISTORY** - This section is located to the right of owner information box and displays the five most current sales recorded as known for this parcel, showing book, page, date, type of sale (Qualified/Unqualified & Vacant/Improved) and seller's name.

- 6) **LISTING HISTORY** - This section usually contains the date that the property was visited, plus the two initials of the person who visited the property. The third character is the reason why they were there, and the fourth is the “action” taken. This may vary as it is user definable, but will always have a date followed by a four space code and then space for a brief note.
- 7) **NOTES** - An area for the appraiser to enter abbreviated notes about the property, as well as reasons for any adjustments made elsewhere on the assessment record card.
- 8) **PICTURE** - Intended to represent some aspect of this tract of land such as view, waterfront or site or outbuildings.
- 9) **EXTRA FEATURES VALUATION** - This area contains the valuation of fireplaces, pools, sheds, detached garages, etc., 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.

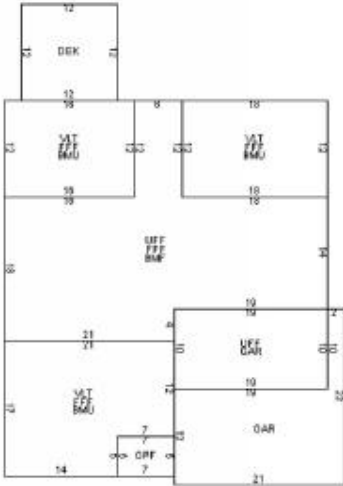
Ad Valorem - Market value.

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.

PERMITS				OWNER INFORMATION			
Date	Permit ID	Permit Type	Notes				
				DOW, JOHN			
				MAIN STREET			
				RANDOLPH, NH 03593			
2.00 CONTEMP BUILT IN 2009							
Roof: GABLE HIP/ASPHALT	Bedrms: 4	Bath: GAS/FA DUCTED	Base Rate:	\$ 60.00			
Ext: VINYL SIDING	Baths: 3.0	Quality: AVG+30	Bldg. Rate:	1.8942			
Int: DRYWALL	Fixtures: 9	Com. Wall:	Com. Wall Fctr:				
Floor: HARD TILE/HARDWOOD	A/C: No	Size Adj: 0.8961	Adjusted Base Rate:	\$ 65.65			
							
BUILDING MARKET COST NEW & DEPRECIATION							
Cost New	Normal AVERAGE	Physical	Functional	Economic	Temporary	Total Dpr.	Assessment
\$ 190,910							\$ 190,900

TAXABLE DISTRICTS			
District	Percentage		

BUILDING SUB AREA DETAILS				
ID	Description	Area	Adj.	Effect.
UFF	UPPER FLR FIN	906	1.00	906
FFF	FST FLR FIN	1446	1.00	1446
OPF	OPEN PORCH FIN	35	0.25	9
BSMF	BSMNT FINISHED	716	0.30	215
GAR	GARAGE ATTCHED	462	0.45	208
BSMU	BSMNT	730	0.15	110
DBK	DECK/ENTRANCE	144	0.10	14
		4,439		2,908



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 %).

$$\begin{array}{rcl}
 \text{Building Market Cost New} & = & \$227,000 \\
 \text{Total Depreciation} = 21\% & * & \underline{.79} \text{ (100\% - 21\% = 79\% or .79)} \\
 & & \$179,330 \\
 \text{Rounded to } \$179,300 & = & \text{Building Assessment}
 \end{array}$$

- 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			
--	--	--	--

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	<u>4</u>
	100

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

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

EXAMPLE:

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

# Acres	Value
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:

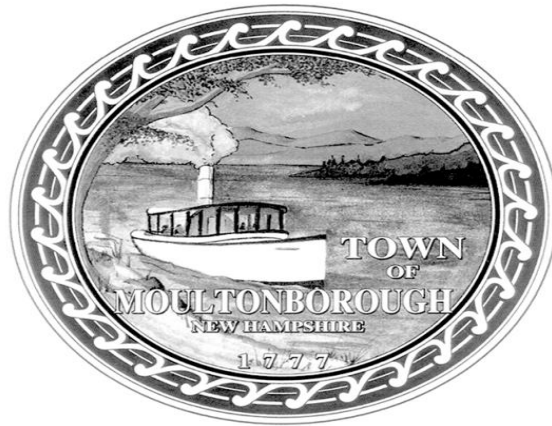
Zone = Two Acres, 100 Front Feet

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.

**Appendix 'R':
Data Collection
Manual**



TOWN OF MOULTONBOROUGH

DATA COLLECTION

MANUAL ~ 2021

Revised: November, 2021

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.

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.

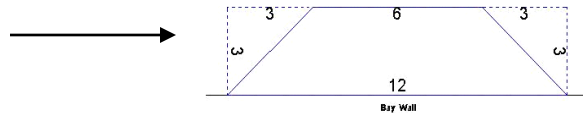
Estimates are only made when actual measurements are not obtainable and not as a matter of convenience **and must be noted**.

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.

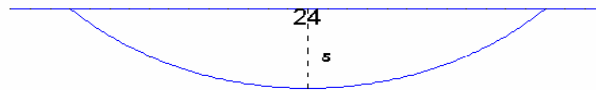
How to measure and sketch a bay window:

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.

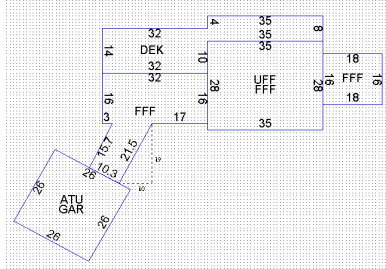
In the case of a **Bow Window**, the same floor area requirements exist as with the bay window. However, measuring is a bit different. We need to know the depth of the window (5') and the length (24') to be able to sketch and calculate the area. Take your measurements carefully. In this case, the length 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

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.

Record all the dimensions accurately. With this information, the ATU/GAR addition and the FFF area can be drawn and calculated accurately.



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

Structural Elements

Structural elements describe exterior and interior characteristics of the house. You should put a clearly defined mark in the box which corresponds to each structural element. The following is a description list of each structural element. However, if you run across something not listed, clearly describe the material for the Supervisor.

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.

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

HEATING FUEL

ELECTRIC:	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.
GEOHERMAL:	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.
GEOHERMAL 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 wall 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%	Int & Ext Paint/Décor	5%	95%
Rough Plumb/Heating	5%	50%	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
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.

<p style="text-align: center;">GENERAL COMMONLY USED ABBREVIATIONS</p>
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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 Bisects Lot
DNV	Did Not View	RD	Road
DNVI	Did Not View Interior	REF	Refused
DTW	Distance to Waterfront	RF	River Frontage
DV	Data Verification	ROW	Right of Way (R/W)
DW	Driveway	SHDW	Shared Driveway
ENT	Entrance	SUBD	Subdivision
ESMNT	Easement	TOPO	Topography
EST	Estimate	UC	Under Construction
EXC	Excellent	UNB	Unbuildable
EXT	Exterior	UND	Undeveloped
FF	Front Feet on Road	UNF	Unfinished
FIN	Finished	VBO	Verified by Owner
FLR	Floor	VGD	Very Good
FND	Foundation	VPR	Very Poor
FP	Flood Plain	VU	View
FPL	Fireplace	WA	Water Access
FR	Fair	WB	Wet Basement
FS	Field Stone	WF	Water Frontage
GAR	Garage	WH	Wall Height
GD	Good	WOB	Walkout Basement
HO	Homeowner	W&D	Windows & Door
INCL	Included	XFOB	Extra Features
INFO	Information	XSWF	Excess Water Frontage
INT	Interior	YB	Year Built
LB	Low Basement		
LDK	Loading Dock		
LLA	Lot Line Adjustment		
LTD	Limited		

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.

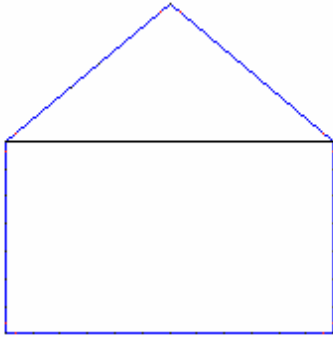
PUBLIC RELATIONS

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.

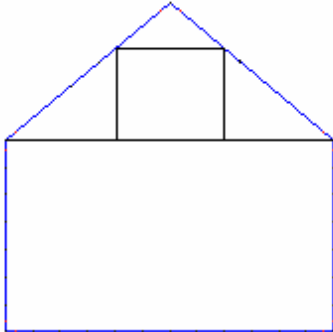
As a data collector, you are there to collect data, not answer questions about taxes, past or present values or assessing methodology. Even if you think you know the answer, it is best left to the town or the supervisor.

STORY HEIGHT EXAMPLES



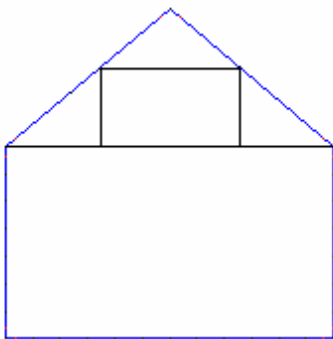
1 STORY FRAME

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

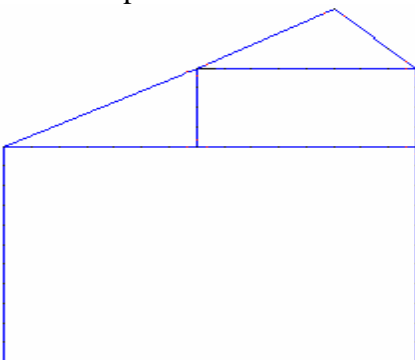


1 STORY FRAME & ATTIC

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.



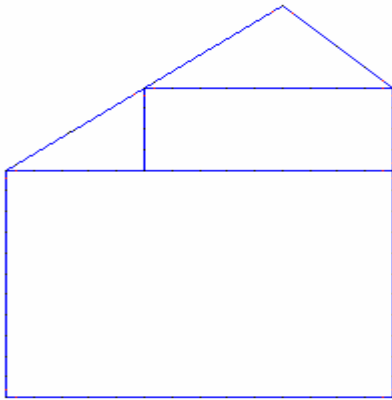
Example A



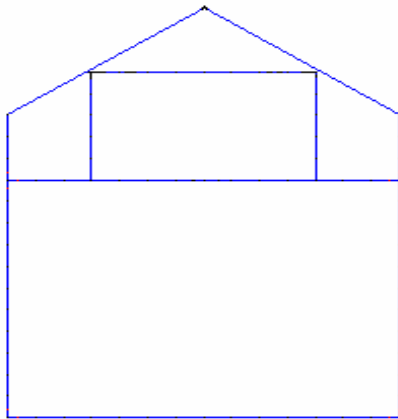
Example B

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



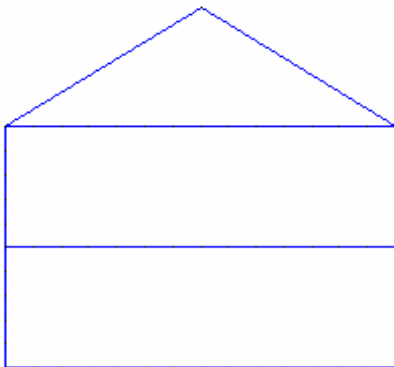
Example A



Example B

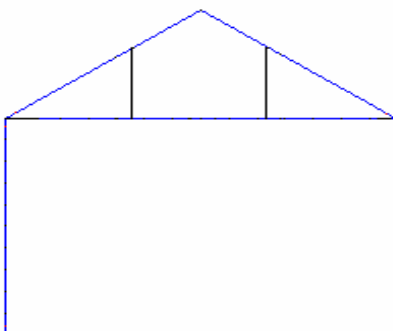
1-3/4 STORY FRAME

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



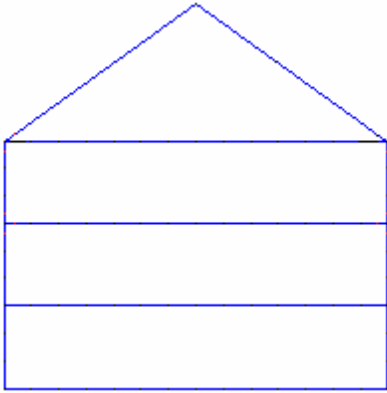
2 STORY FRAME

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.



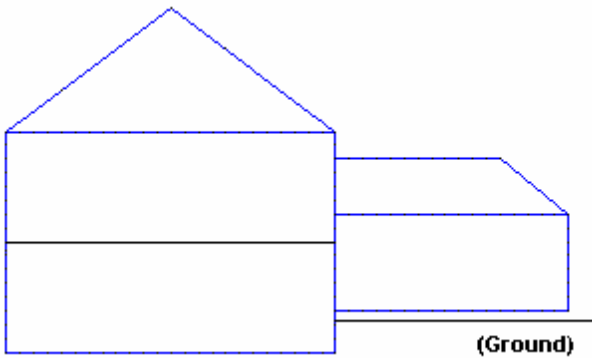
2 STORY FRAME & ATTIC

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.

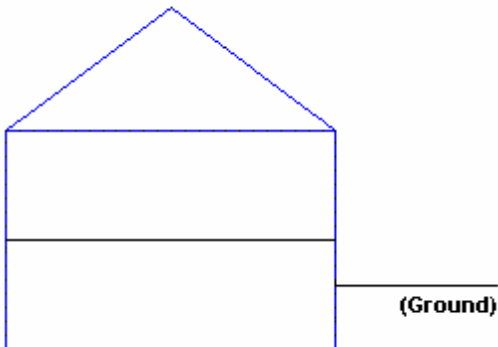


3 STORY FRAME

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.

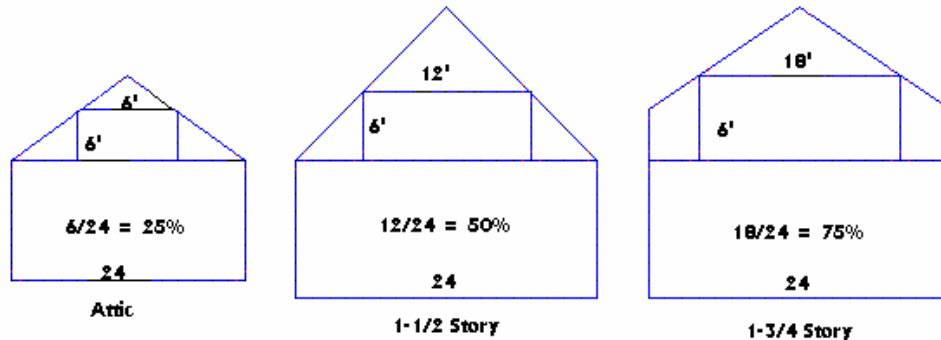


SPLIT ENTRY - One story Ranch Style Home ½ of lower floor foundation exposed.

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

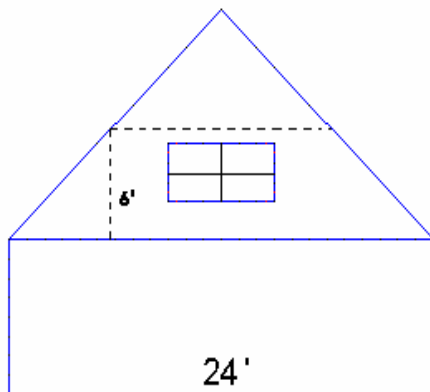
- 1.) This method is the most accurate way to determine story height. When entry into the home is obtained, measure across the ceiling at approximately 6' in height (in the upper story(ies)). You can ask the homeowner to hold the clip end of the tape because there is usually nothing that you can clip 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:

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

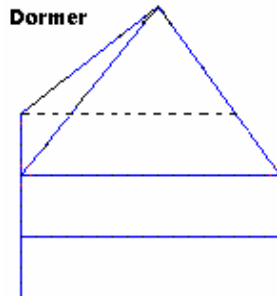
$$24 - 12 = 12 \text{ (12' total living space)}$$

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

*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

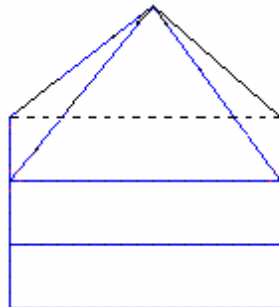
Dormers are projected roof lines that may or may not be considered as livable area. When dormers are of considerable size, they contribute to the livable area. The additional area supplied by the dormer must be included in the determination of story height.



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.

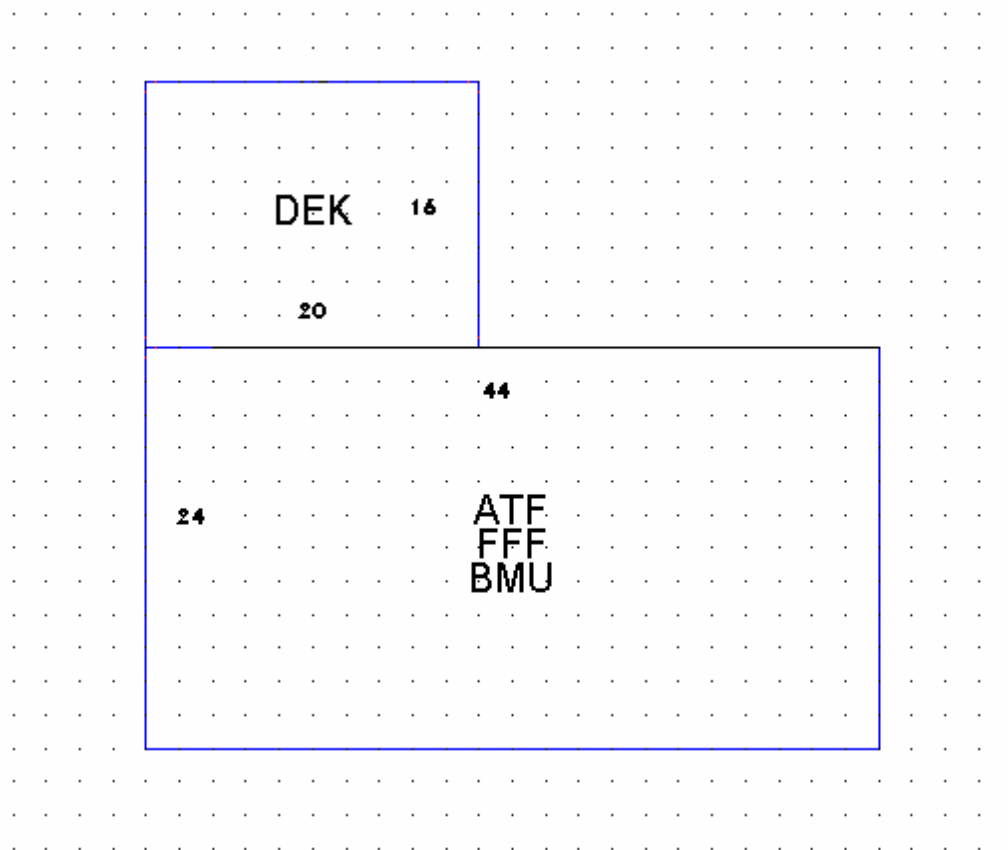


In some cases, the dormer may be only half way down the side of the house. In this case, show the location of the dormer on the sketch with proper story height labeling. If dormer in rear (not visible from road), note in general notes section to help on field review.

Represents dormer addition

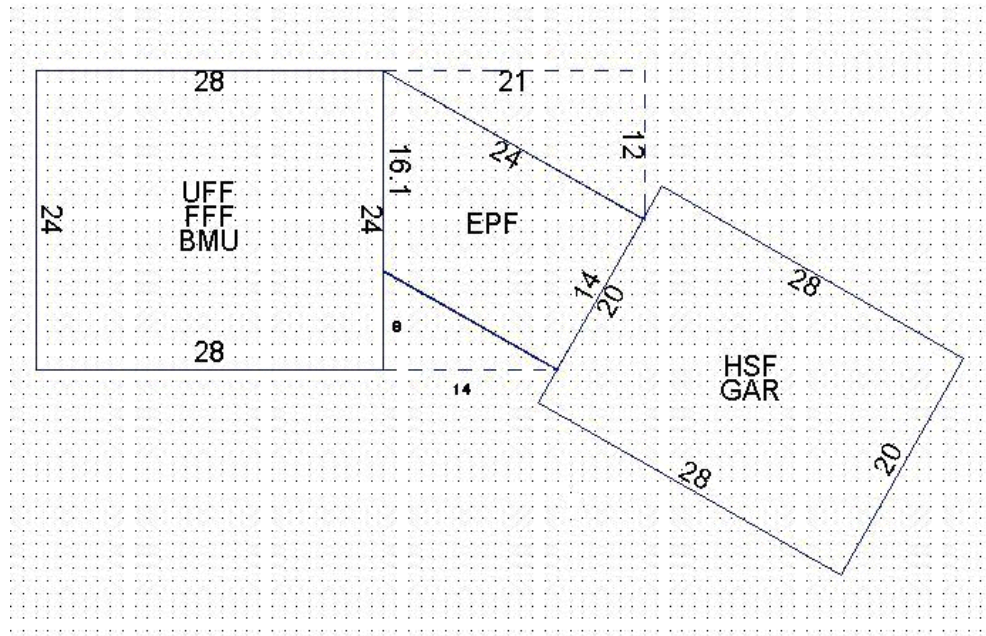


18	HSF FFF BMU 20	18
18	ATF FFF BMU 20	18



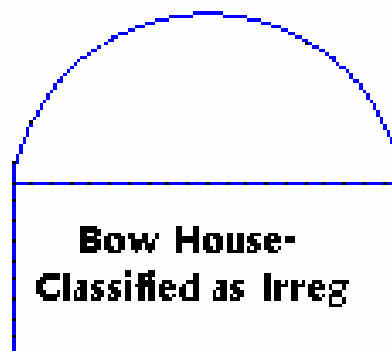
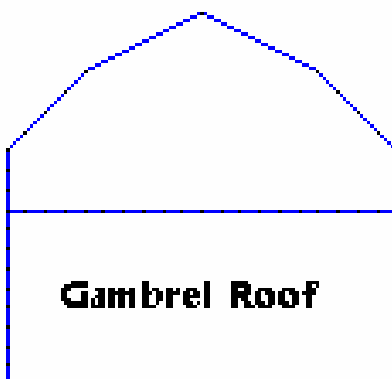
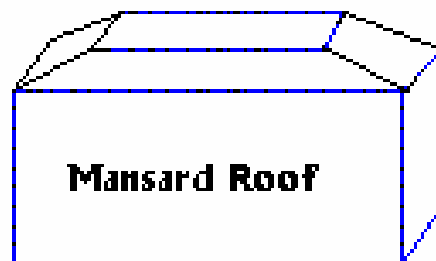
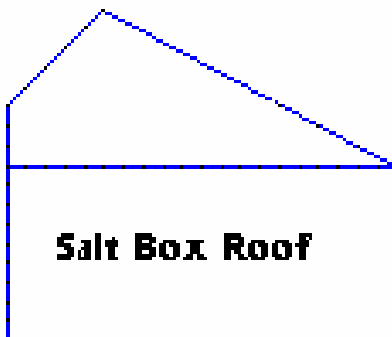
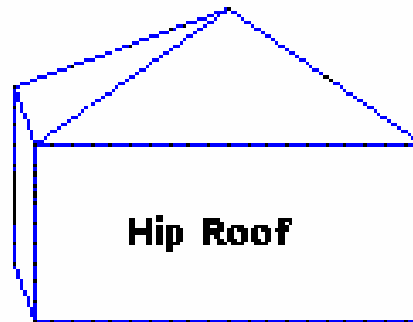
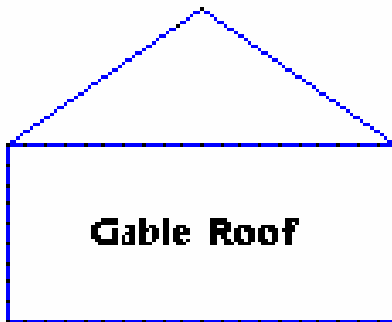
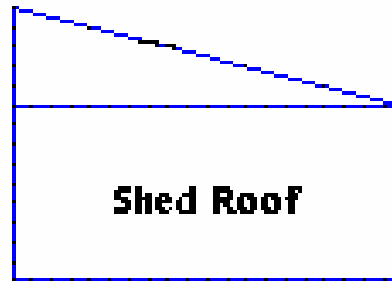
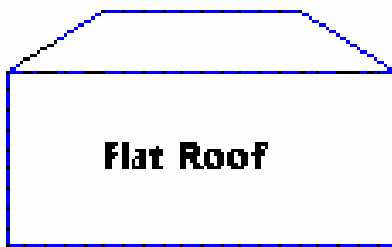
The grid on the back of the PRC is used to draw a sketch of the building to scale. Each point on the grid represents 2 feet, unless otherwise noted by the field person on the sketch.

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.

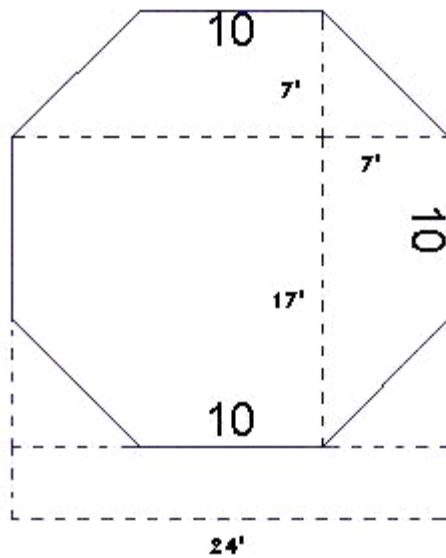


Whenever angles are involved, it is important to provide enough information to accurately compute the area of each section. By breaking up a section into squares, rectangles and right triangles, it makes the area calculation easier and more accurate. Too much information is better than too little. With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

24	Abutter Sale	27	Less Than 100% Interest Transferred
77	Assessment Encumbrances	28	Life Estate/Deferred 1Yr+
45	Boundary Adjustments	26	Mineral Rights Only
40	Business Affiliate Grantor/Grantee	21	MPC-Can Sell Separately
70	Buyer/Seller Cost Shift	20	MPC-Unlikey Can Sell Separately
83	Cemetery Lots	19	Multi-Town Property
66	Complex Commercial Sale	23	No Stamp Per Deed
48	Court/Sheriff Sale	11	Not Assessed Separate
82	Deed Date Old/Incomplete	56	Other Doubtful Title
49	Deed in Lieu of Foreclosure	52	Other Forced Sale
54	Deed to Quiet Title	47	Other Sale of Convenience
39	Divorce Party Grantor/Grantee	29	Plottage/Assemblage Impact
31	Easement/Boatslips	34	Public Utility Grantor/Grantee
81	Estate Sale/Fiduciary Covenants	36	Religious/Charitable/Education Grantor/Grantee
38	Family/Relative Grantor/Grantee	89	Resale in EQ Period
37	Financial Company Grantor/Grantee	90	RSA 79-A Current Use
51	Foreclosure	97	RSA 79-B Conservation Easement
35	Government Agency Grantor/Grantee	98	Sale Related Assessment Change
41	Government Related Entity/NHH/FNMA	43	Short Sale Require 3rd Party
14	Improved Post Assessment	12	Subdivided Post Assessment
13	Improved Post Sale	80	Subsidized/Assisted Housing
15	Improved U/C at Assessment	50	Tax Sale
22	Indeterminate Price	32	Timber Rights
58	Installment Sale	30	Timeshare
25	Insufficient Market Exposure	99	Unclassified Exclusion
17	L/B Assessment - L/O Sale	60	Unidentifiable in Assessor's Records
16	L/O Assessment - L/B Sale	67	Unknown Personal Property
33	Landlord/Tenant Sale	87	XS Locale in Sample
57	Large Value in Trade	88	XS Property Type in Sample
69	Lease w/Unknown Terms		

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