

# **Valuation Update**

**Tax Year 2025**

**Town of Moultonborough, NH**

Prepared By:

Stephan W. Hamilton, CNHA  
Whitney Consulting Group, LLC  
PO Box 514  
Salem, NH 03079

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**SECTION A**  
**LETTER OF TRANSMITTAL**

December 2, 2025

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, 2024).

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, 2025, 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 75:1 as: "the property's full and true value as the same would be appraised in payment of a just debt due from a solvent debtor".

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 2,354 inspections were completed as of the date of this report. 645 properties were inspected due to building permits open or completed building permits requiring re-inspection.

## **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) 2024 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, 2025 is:

**\$6,877,160,068**

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 \$37,016,900 in taxable value.



Stephan W. Hamilton, CNHA

Whitney Consulting Group, LLC

December 2, 2025

## **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 Lister 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, 2025 were 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 2025. 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, 2024}, 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 13 utility properties. A breakdown of the Municipality's real property by use category is as follows:

	# of Parcels
RESIDENTIAL LAND ONLY (not including current use):	1747
RESIDENTIAL LAND ONLY WITH CURRENT USE:	176
RESIDENTIAL LAND & BUILDING (not including current use): Median: \$ 543,800	4807
RESIDENTIAL LAND & BUILDING WITH CURRENT USE:	91
MANUFACTURED HOUSING ON OWN LAND:	62
MANUFACTURED HOUSING ON LAND OF ANOTHER:	4
RESIDENTIAL CONDOMINIUMS:	Included in Res.
DUPLEX & MULTI-FAMILY:	338
COMMERCIAL/INDUST. LAND ONLY (not including current use):	53
COMMERCIAL/INDUST. LAND & BUILDING (not including current use):	163
COMMERCIAL/INDUST. WITH CURRENT USE:	17
UTILITY:	12
TOTAL TAXABLE:	7470
TOTAL EXEMPT/NONTAXABLE:	94
TOTAL NUMBER OF PARCELS:	7564
(TOTAL NUMBER OF CARDS):	8582

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 Winnipesaukee, 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" <sup>3</sup> (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 7,568 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".<sup>4</sup> (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, 2025.

## 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 calculated by determining the value of a property's 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, 2023, to March 31, 2025. 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 7,480 total parcels in the Municipality. The breakdown of the 221 qualified property transfers for 4/1/2023 to 3/31/2025 within the Municipality by "use type" includes some of the following categories:

Use Type	Sales
Residential Improved	154
Residential Condominium	41
Commercial/Industrial (including Vacant Land)	8
Residential Vacant Land	31
Camping Trailers/Park Models	3
Boatslips/Docks	25

Included in these were a total of 41 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

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greatly improved when several of such sales are available. There are few re-sales in the two-year period preceding April 1, 2025 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 4/1/2023 to 3/31/2025 qualified sales during this time period. Sale Quartile 1 is the period from 4/1/2023 to 9/30/2023, Quartile 2 is from 10/1/2023 to 3/31/2024, Quartile 3 is from 4/1/2024 to 9/30/2024, and Quartile 4 is from 10/1/2024 to 3/31/2025. The results are shown on the following table:

	Overall	Q1	Q2	Q3	Q4
Median Ratio	96.8	104.3	104.5	89.0	92.2
Mean (Average) Ratio	103.6	111.1	118.3	93.6	97.0
Weighted Mean Ratio	94.0	91.4	105.4	94.1	92.3

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 4 to 6% 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:

2019 - \$3,610,712,814

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

2022 - \$5,926,655,877      This indicates an overall growth in value of 26% from 2021 to 2022

2023 - \$6,379,051,581      This indicates an overall growth in value of 7.6% from 2022 to 2023

2024 - \$7,224,593,510      This indicates an overall growth in value of 13.25% from 2023 to 2024

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 6% to 12% annual increase in total property value over the two years preceding the date of value of April 1, 2025. 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 6% 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. .

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 \$125,000 per acre and reflects the base land curve is set at 2.87 per square foot, when applied to the Site factor of 1.0. 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 were few arms-length land sales, 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	\$ 40,500	\$ 44,550
0.020	\$ 46,100	\$ 50,710
0.100	\$ 52,900	\$ 58,190
0.250	\$ 59,700	\$ 65,670
0.500	\$ 65,100	\$ 71,610
0.750	\$ 73,400	\$ 80,740
1.000	\$ 77,500	\$ 85,250

## 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	90
5	100
6	120
7	130
8	115
9	100 *

\*Applied against a higher waterfront lot value.

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 0.87-1.02. 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 41 waterfront sales in the overall sample. The time trended overall median ratio for that Neighborhood is .949.

## **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
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
DR1	DRIFTWOOD W/DOCKS	270
DR2	DRIFTWOOD-WF	360
FH1	FAR ECHO HARBOR	370
FH2	FAR ECHO-LOC/VIEW	750
FH3	FAR ECHO HRBR-WF	235
GD1	GARLAND POND	20
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
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
W01	WINDERMERE/WILDWO	330
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

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

**Land Line 2:** Any excess acreage over the first acre will be priced here at \$9,000/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: Base Rate  $\pm$  Number of Baths etc...  $\pm$  Size Adjustment  $\pm$  Grade of Construction = Adjusted Base Rate. Adjusted Base Rate X Effective Area - Depreciation Adjustment = Building Value. Story height is descriptive only and does not affect building value. Base rates were developed from Marshall & Swift (March 2024), 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 2023. 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  $\$126.00 \times .99 = \$124.74$  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, 2025.

Qualified sales that occurred between 4/1/2023 & 3/31/2025 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.

Correlation of Marshall Valuation square foot cost estimates and the Avitar building cost estimates vary due to the differences in included features/fixtures for each. For example, Marshall costs for Restaurants include features (heat & ac, walk-ins, kitchens, etc.) that are reflected in separate costing or extra features in the Avitar costs. Additional variation is present for some retail stores that have extensive coolers (such as convenience stores) where Avitar does not price these separately. Use of grading to adjust for variations within the property set is typical.

## **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 4/1/2025. 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.

Utilizing Marshall Valuation to calibrate the commercial costs does not result in the direct application of the Marshall costs, as other factors are adjusted separately in the Avitar Cost Model. These include plumbing fixtures, interior finishes, HVAC, basements, attic spaces and some features.

## **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, 2025. 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 0.969. Coefficient of Dispersion (COD) for the entire sample is 23.2. Price Related Differential for the entire sample is 1.055 (See Appendix J and K for Valuation Result Reports). The same reports indicate a weighted mean of .939. These results are from the sample of 222 sales from April 1, 2023 through March 31, 2025.

Review of the time trended results is also critical in understanding the performance of the mass appraisal. A ratio study completed using a positive 6% per year time trend rate resulted in a median assessment to sales ratio for the entire sample used of 0.893. Coefficient of Dispersion (COD) for the entire sample is 19.6. Price Related Differential for the entire sample is 1.023.

I have included in the report a copy of the Equalization Ratio Study for 2024 as Appendix G. This is the ratio study that DRA utilized in the determination of the performance of the mass appraisal. This study is completed using sales from October 1, 2023 through September 30, 2024. The Equalization study relied on valid sales that occurred in that time frame and reports a median assessment to sales ratio of 86.38. The COD for the entire sample is 14.61. The Price Related Differential (PRD) is reported to be 1.01. The results of the ratio study are stratified and reflect reasonable consistency in the results. Appendix F will be updated with the 2025 Equalization Ratio study when completed in the spring of 2026.

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 non-taxable properties over time and updating an establishment of the new base year, to arrive at full and true value as of April 1, 2028.

**STATISTICAL UPDATE:** 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, 2024, 2025, 2026 and 2027.

**PROPERTY INSPECTION** is the process of visiting, collecting and recording changes to the physical description of properties based on the issuance.

**TERM :** January 1, 2024 through December 31, 2028.

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>Thomas Hughes, Town Assessor</u>
1.4 Telephone number:	<u>(603) 476-2347</u>
1.5 E-mail Address, if applicable:	<u>thughes@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) For revaluation or assessing services, under the guidance and oversight of a DRA-certified property assessor or DRA-certified property assessor supervisor, a DRA-certified building measurer and lister may perform:
  - (1) Data collection;
  - (2) Data verification; and
  - (3) Cyclical inspection.
- (b) A DRA-certified building measurer and lister shall not perform sale validation.
- (c) A DRA-certified building measurer and lister shall not determine, or change, the quality grade or depreciation of structures.
- (d) A DRA-certified building measurer and lister shall not determine or change adjustments applied to land attributes.

##### DRA-Certified Property Assessor Assistant Duties. Asb 304.02

- (a) For revaluation or assessing services, under the guidance and oversight of a DRA-certified property assessor or DRA-certified property assessor supervisor, a DRA-certified property assessor assistant may assist with:
  - (1) Assessment tasks as defined in Asb 301.06;
  - (2) Sale validation; and
  - (3) The training of a building measurer and lister.
- (b) A DRA-certified property assessor assistant shall not adjust an assessment unless specifically authorized by a DRA-certified property assessor or DRA-certified property assessor supervisor.
- (c) A DRA-certified property assessor assistant shall not perform final field review as defined in Asb 301.26.
- (d) A DRA-certified property assessor assistant shall not oversee revaluation informal review process or conduct abatement reviews.
- (e) A DRA-certified property assessor assistant shall not represent a municipality in the defense of assessed values.

##### DRA-Certified Property Assessor Duties. Asb 304.03

- (a) A DRA-certified property assessor may, in accordance with Asb 303.05:
  - (1) Perform appraisal work which includes:
    - a. The annual maintenance of assessments by using the base year data collection manual and USPAP-compliant report; and

- b. The use of the computer assisted mass appraisal system existing models and cost data established by a DRA-certified property assessor supervisor during the year of the last revaluation for new appraisals;
- (2) Perform abatement reviews and the defense of value under the supervision of a DRA-certified property assessor supervisor;
- (3) Perform sale validation; and
- (4) Submit a signed and dated statement to the DRA attesting to the qualifications of a building measurer and lister, or a property assessor assistant, 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 computer assisted mass appraisal tables resulting in a change to the values unless specifically authorized by a DRA-certified property assessor supervisor.
- (c) A DRA-certified property assessor shall not establish and certify values.
- (d) A DRA-certified property assessor shall not sign the USPAP-compliant report.
- (e) A DRA-certified property assessor shall not conduct the final field review.
- (f) A DRA-certified property assessor:
  - (1) May participate in informal hearings; and
  - (2) Shall not supervise informal hearings

DRA-Certified Property Assessor Supervisor Duties. Asb 304.04

A DRA-certified property assessor supervisor may, in accordance with Asb 303.06:

- (a) Perform and supervise all appraisal work;
- (b) Conduct and supervise a revaluation, cyclical revaluation, or partial update by:
  - (1) Compilation of the data collection manual;
  - (2) Performing a market analysis for the establishment of the base values and tables for the computer assisted mass appraisal models;
  - (3) Calibrating the computer assisted mass appraisal models;
  - (4) Performing the data quality final field review of the mass appraisal results;
  - (5) Conducting statistical testing;
  - (6) Complete and certify a USPAP-compliant report; and
  - (7) Overseeing and supervising:
    - a. The informal review process;
    - b. The abatement review; and
    - c. Defense of the appraised value(s);
- (c) Oversee any revaluation by assisting the municipal assessing officials to ensure that:
  - (1) The revaluation is performed in accordance with applicable state statutes and administrative rules;
  - (2) The contract terms and conditions are adhered to; and
- (d) 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 2024 and run through tax year 2028.

2.2.2 Statistical updates shall occur annually as needed in tax year 2024, 2025, 2026 and 2027.

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 Municipalities current Avitar CAMA system 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, unless an extension is agreed upon and approved by DRA.
- 2.3.2 If taxable values are expected to be delivered after that date, a written explanation of the delay shall be provided to the Town no later than August 15<sup>th</sup> detailing the causes for the delay and identifying the anticipated delivery date.
- 2.3.3 A penalty of \$100 per day liquidated damages shall be paid by Contractor for each day required beyond the above stated or duly noticed completion date for delays caused by Contractor. The contractor shall not be liable for damages due to delays caused by any other entity.
- 2.3.4 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 the MS-1 form to the DRA);
  - (3) If an extension for delivery of the Appraisal Report is granted by DRA, then the delivery is expected by the extension date
  - (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).
- 2.3.5 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 2028 (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 mutually agreed upon..

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 shall compensate Contractor based on the schedule 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
2024	1,650	Measure/List	\$30.00	\$ 49,500
2025	1,650	Measure/List	\$30.00	\$ 49,500
2026	1,650	Measure/List	\$30.00	\$ 49,500
2027	1,650	Measure/List	\$30.00	\$ 49,500
2028	967	Measure/List	\$30.00	\$ 29,010

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
2024	500	Pickup	\$50.00	\$ 25,000
2025	500	Pickup	\$50.00	\$ 25,000
2026	500	Pickup	\$50.00	\$ 25,000
2027	500	Pickup	\$50.00	\$ 25,000
2028	500	Pickup	\$50.00	\$ 25,000

Annual Statistical Update and Full Reappraisal work will be invoiced on the 15th of each month, beginning on January 15, 2024, and continuing with 12 monthly installments on the 15th of each month as follows:

Year of Work	Type of Work	Annual	Monthly Installment
2024	Statistical Update	\$ 38,400	\$3,200
2025	Statistical Update	\$ 38,400	\$3,200
2026	Statistical Update	\$ 38,400	\$3,200
2027	Statistical Update	\$ 38,400	\$3,200
2028	Cyclical Revaluation	\$ 38,400	\$3,200

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: \$1,600 per day/\$800 per half day for any fraction of a day up to one half day (4 hours).

2.7.3 The above estimates are provided for the purposes of budgeting, and the actual number of inspections billed will vary based on the exact number of inspections in any given calendar year.

2.7.4 Except as provided in Section 2.7.2, the amounts stated and estimated in Section 2.7.1 represents the total estimated 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 Property inspections will occur at an estimated rate of 1,650 per calendar year for the first four years of the contract. Contractor will provide a report to the Municipality of completed inspections on October 1 of each year. If the reported inspections are less than 1,240 by that date, Contractor and Municipality will develop a plan to assure completion of service by the end of that calendar year. Property inspections in the fifth calendar year are estimated to be 967.

3.1.4 Contractor shall attempt to inspect each identified property, and if the attempt is unsuccessful, or, the Contractor cannot access the property, the Municipality will send a letter 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 the 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 progress reports indicating the percentage of completion of the cyclical revaluation to the municipal assessor as needed.

**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 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 quality control 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 make 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 assessor:

- (1) A list of the newly established values for review;
- (2) A preliminary value analysis to the Municipality 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 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.

3.6.5 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).

3.6.6 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.

3.6.7 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 a USPAP compliant appraisal report, pursuant to RSA 21-J:14- b,1,(c), within 30 days of delivery of the MS-1 form to the DRA : 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 In the event that an Annual Statistical Revaluation is not recommended, the Contractor and Municipality will determine whether additional projects can be completed within that calendar year.
- 3.9.3 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
- 3.9.4 If a partial update has been completed, an addendum to the most recent Appraisal Report will be reported. 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 and property damage which arises in the course of Contractor's performance of the contract and with respect to which Municipality, with which it is contracting, shall be free from negligence on the part of itself, its employees and agents.
- 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, automobile liability insurance and workmen's compensation insurance unless Contractor is not required to do so by New Hampshire state law or as otherwise agreed upon.
  - 5.3.1 The public liability insurance shall be in the form of commercial general liability with the inclusion of contractual liability coverage and shall provide limits of \$2,000,000 each person and \$1,000,000 each occurrence for bodily injury liability, and \$2,000,000 each occurrence for property damage liability; 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 each person and \$1,000,000 each occurrence for bodily injury liability.
- 5.4 Prior to starting the cyclical revaluation, Contractor shall provide certificates of insurance by a State of NH licensed insurer confirming the required insurance coverage for Municipality with which the appraisal Contractor is contracting.
- 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 7,567 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 \$50.00 for each parcel that exceeds the original estimate.

**8. ADDENDUMS, AMENDMENTS AND APPENDIXES**

- 8.1 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.

**9. UTILITY PROPERTY**

- 9.1 The assessment of utility property will be the responsibility of the Municipality.

Moultonborough 11/9/2023

10. SIGNATURE PAGE

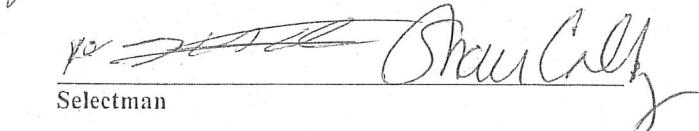
By signing the contract, Contractor attests that pursuant to RSA 21-J:11 and Rev 602.01 (c)&(d):

- (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.

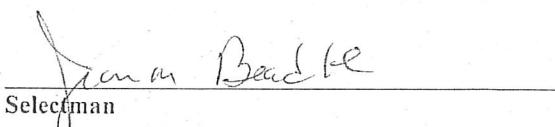
Date: 11/28/2023

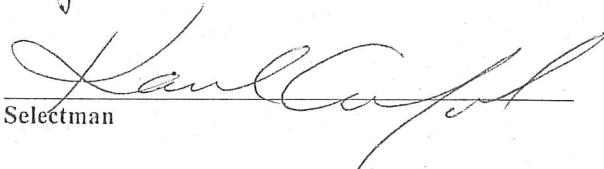
By Authorized Municipal Assessing Officials:

  
Chair

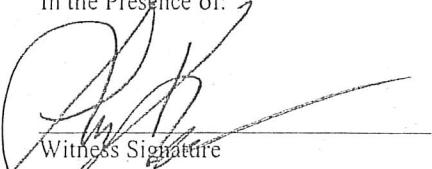
  
Selectman

  
Selectman

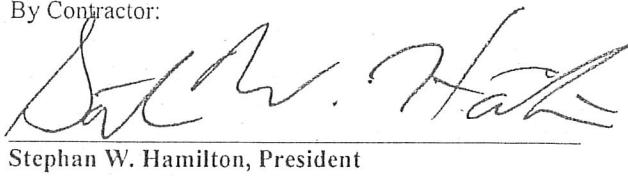
  
Selectman

  
Selectman

In the Presence of:

  
Witness Signature

By Contractor:

  
Stephan W. Hamilton, President

11/9/2023

## **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

Melanie Dyer

Elizabeth Hamilton

Stephen Loranger

*Certification can be verified on-line at the New Hampshire Office of Professional Licensure and Certification website at <https://forms.nh.gov/licenseverification/>.*



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Licensing  
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## Person Information

**Name:** Stephan W Hamilton

## License Information

**License No:** 24    **Profession:** Assessors    **License Type:** Certified Assessor Supervisor  
**License Status:** Active    **Expiration Date:** 12/31/2025

No Related Documents



[NH.Gov](#) | [Privacy Policy](#) | [Accessibility Policy](#) | [Contact Us Form](#)



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## Person Information

**Name:** Emily Goldstein

## License Information

**License No:** 23    **Profession:** Assessors    **License Type:** Certified Assessor Supervisor  
**License Status:** Active    **Expiration Date:** 12/31/2027

No Related Documents



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## Person Information

**Name:** Josephine Belville

## License Information

**Profession:** Assessors  
**License Type:** Certified Assessor Supervisor  
**Issue Date:** 4/5/2019  
**License No:** 4  
**License Status:** Active  
**Expiration Date:** 12/31/2026

No Related Documents

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## Person Information

**Name:** Lorie J Rouleau

## License Information

**License No:** 57    **Profession:** Assessors    **License Type:** Certified Assessor Assistant  
**License Status:** Active    **Expiration Date:** 8/19/2026

No Related Documents

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## Person Information

**Name:** Melanie Dyer

## License Information

**License No:** 16    **Profession:** Assessors    **License Type:** Certified Building Measurer and Lister  
**License Status:** Active    **Expiration Date:** 6/30/2028

No Related Documents



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# NEW HAMPSHIRE

# Online Licensing

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## Person Information

**Name:** Elizabeth Sharyn Hamilton

## License Information

**Profession:** Assessors  
**License Type:** Certified Assessor  
**Issue Date:** 7/18/2025  
**License No:** 38  
**License Status:** Active  
**Expiration Date:** 7/18/2027

No Related Documents

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# NEW HAMPSHIRE

# Online Licensing

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Home

## Person Information

**Name:** Stephen J Loranger

## License Information

**Profession:** Assessors  
**License Type:** Certified Building Measurer and Lister  
**Issue Date:** 8/1/2025  
**License No:** 86  
**License Status:** Active  
**Expiration Date:** 8/1/2027

No Related Documents

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## **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

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**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.



## 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	<ul style="list-style-type: none"><li>• NH DRA-Certified Property Assessor Supervisor</li><li>• Certified New Hampshire Assessor</li></ul>
PROFESSIONAL EXPERIENCE	<p><b>ASSESSOR SUPERVISOR, WHITNEY CONSULTING GROUP, LLC</b> 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.</p> <p><b>ASSESSOR, TOWN OF MOULTONBOROUGH</b> 11/2017 - 1/2021 Managed the Assessing Department of the town. Oversaw equitable processes, supervised employees, reviewed exemptions, and all aspects of assessing.</p> <p><b>ASSISTANT DIRECTOR, NH DEPARTMENT OF REVENUE</b> 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.</p> <p><b>REAL ESTATE APPRAISER SUPERVISOR, NH DEPARTMENT OF REVENUE</b> 2009 - 2017 Supervised appraisers during revaluation projects, analyzed of cost and adjustment schedules, and reviewed final assessed values.</p>



## 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.

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**CERTIFICATIONS & DESIGNATIONS**

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

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**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.

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**EDUCATION** **UNIVERISTY OF NH –DURHAM, NH –BACHELOR OF ARTS**

**Appendix D**  
**2025 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/>

### **Assessors**

Thomas P. Hughes, Town Assessor

Whitney Consulting Group, Assessing Contractor

### **Municipal Officials**

#### **Name**

Charles M. McGee

James F. Gray

Jonathan W. Tolman, Vice Chair

Karel A. Crawford

Kevin D. Quinlan, Chair

#### **Signature**

### **Preparer**

#### **Name**

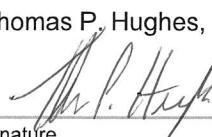
Thomas P. Hughes, Town Assessor

#### **Phone**

603-476-2347

#### **Email**

thughes@moultonboroughnh.gov

  
Signature



**New Hampshire**  
Department of  
Revenue Administration

**2025 (Filer)**  
**MS-1**

<b>Land Value Only</b>		
1A Current Use RSA 79-A	Acres	Valuation
	15,442.55	\$1,139,398
1B Conservation Restriction Assessment RSA 79-B		5,510.93
		\$371,106
1C Discretionary Easements RSA 79-C		0.00
		\$0
1D Discretionary Preservation Easements RSA 79-D		4.13
		\$29,500
1E Taxation of Land Under Farm Structures RSA 79-F		0.00
		\$0
1F Residential Land		13,119.12
		\$3,962,009,700
1G Commercial/Industrial Land		1,831.09
		\$99,408,200
<b>1H Total of Taxable Land</b>		<b>35,907.82</b>
		<b>\$4,062,957,904</b>
1I Tax Exempt and Non-Taxable Land		904.82
		\$39,814,200
<b>Buildings Value Only</b>		
2A Residential	Structures	Valuation
		0
2B Manufactured Housing RSA 674:31		0
		\$5,785,800
2C Commercial/Industrial		0
		\$76,782,079
2D Discretionary Preservation Easements RSA 79-D		17
		\$187,270
2E Taxation of Farm Structures RSA 79-F		0
		\$0
<b>2F Total of Taxable Buildings</b>		<b>0</b>
		<b>\$2,777,185,264</b>
2G Tax Exempt and Non-Taxable Buildings		0
		\$111,506,336
<b>Utilities &amp; Timber</b>		
3A Utilities		Valuation
		\$37,016,900
3B Other Utilities		\$0
4 Mature Wood and Timber RSA 79:5		\$0
<b>5 Valuation before Exemption</b>		<b>\$6,877,160,068</b>
<b>Exemptions</b>		
6 Certain Disabled Veterans RSA 72:36-a	Total Granted	Valuation
	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 Polution Control Exemption RSA 72:12-a		0
		\$0
<b>11 Modified Assessed Value of All Properties</b>		<b>0</b>
		<b>\$6,877,160,068</b>
<b>Optional Exemptions</b>		
12 Blind Exemption RSA 72:37	Amount Per	Total Granted
	\$25,000	3
		\$75,000
13 Elderly Exemption RSA 72:39-a,b		14
		\$2,300,000
14 Deaf Exemption RSA 72:38-b	\$0	0
		\$0
15 Disabled Exemption RSA 72:37-b	\$100,000	1
		\$100,000
16 Wood Heating Energy Systems Exemption RSA 72:70		0
		\$0
17 Solar Energy Systems Exemption RSA 72:62		36
		\$731,080
18 Wind Powered Energy Systems Exemption RSA 72:66		0
		\$0
19 Additional School Dining/Dorm/Kitchen Exemptions RSA 72:23		0
		\$0
19A Electric Energy Storage Systems RSA 72:85		0
		\$0
19B Renewable Generation Facilities & Electric Energy Systems		0
		\$0
<b>20 Total Dollar Amount of Exemptions</b>		<b>\$3,206,080</b>
<b>21A Net Valuation</b>		<b>\$6,873,953,988</b>
<b>21B Less TIF Retained Value</b>		<b>\$0</b>
<b>21C Net Valuation Adjusted to Remove TIF Retained Value</b>		<b>\$6,873,953,988</b>
<b>21D Less Commercial/Industrial Construction Exemption</b>		<b>\$0</b>
<b>21E Net Valuation Adjusted to Remove TIF Retained Value and Comm/Ind Construction</b>		<b>\$6,873,953,988</b>
<b>22 Less Utilities</b>		<b>\$37,016,900</b>
<b>23A Net Valuation without Utilities</b>		<b>\$6,836,937,088</b>
<b>23B Net Valuation without Utilities, Adjusted to Remove TIF Retained Value</b>		<b>\$6,836,937,088</b>



**Utility Value Appraiser**

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

<b>Electric Company Name</b>	<b>Distribution</b>	<b>Generation</b>	<b>Transmission</b>	<b>Valuation</b>
ENGIE 2020 PROJECTCO-NH1 LLC	\$0	\$0	\$0	\$1,855,600
NEW HAMPSHIRE ELECTRIC COOP	\$0	\$0	\$0	\$31,327,800
PSNH DBA EVERSOURCE ENERGY	\$0	\$0	\$0	\$769,200
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$33,952,600</b>

<b>Water Company Name</b>	<b>Distribution</b>	<b>Generation</b>	<b>Transmission</b>	<b>Valuation</b>
LAKES REGION WATER COMPANY	\$0	\$0	\$0	\$3,064,300
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,064,300</b>



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<b>Veteran's Tax Credits</b>	<b>Limits</b>	<b>Number</b>	<b>Est. Tax Credits</b>
Veteran's Tax Credit (RSA 72:28)	\$750	230	\$168,788
Surviving Spouse (RSA 72:29-a)	\$700	1	\$700
Tax Credit for Service-Connected Total (RSA 72:35)	\$1,400	19	\$26,600
All Veteran's Tax Credit (RSA 72:28-b)	\$750	73	\$53,625
Combat Service Tax Credit (RSA 72:28-c) RSA 72-28-c	\$0	0	\$0
		323	\$249,713

**Deaf & Disabled Exemption Report**

<b>Deaf Income Limits</b>		<b>Deaf Asset Limits</b>	
Single	\$0	Single	\$0
Married	\$0	Married	\$0
<b>Disabled Income Limits</b>		<b>Disabled Asset Limits</b>	
Single	\$40,000	Single	\$100,000
Married	\$55,000	Married	\$100,000

**Elderly Exemption Report**

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

<b>Age</b>	<b>Number</b>	<b>Amount</b>	<b>Maximum</b>	<b>Total</b>
65-74	4	\$100,000	\$400,000	\$400,000
75-79	2	\$150,000	\$300,000	\$300,000
80+	8	\$200,000	\$1,600,000	\$1,600,000
	14		\$2,300,000	\$2,300,000

<b>Income Limits</b>		<b>Asset Limits</b>	
Single	\$40,000	Single	\$100,000
Married	\$55,000	Married	\$100,000

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

If Yes, Enter the number of properties that get incentives. 0

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

If Yes, Enter the number of properties that get incentives. 0

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

If Yes, Enter the number of structures that get incentives. 0

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

If Yes, Enter the number of properties that get incentives. 0

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

If Yes, Enter the number of properties that get incentives. 0

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

If Yes, Enter the number of properties that get incentives. 0

If Yes, Enter the percent of assessed value attributable to new construction to be exempted 0.00

If Yes, Enter the total exemption granted 0

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

If Yes, Enter the number of properties that get incentives. 0



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If Yes, Enter the assessed value prior to effective date of RSA 75:1-a

0

If Yes, Enter the current assessed value

0



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**Current Use RSA 79-A**

	<b>Total Acres</b>	<b>Valuation</b>
Farm Land	314.64	\$135,695
Forest Land	7,421.81	\$741,065
Forest Land with Documented Stewardship	6,663.81	\$239,263
Unproductive Land	147.48	\$3,253
Wet Land	894.81	\$20,122
	<b>15,442.55</b>	<b>\$1,139,398</b>

**Other Current Use Statistics**

Total Number of Acres Receiving 20% Rec. Adjustment	<b>Acres:</b>	6,951.78
Total Number of Acres Removed During Current Tax Year	<b>Acres:</b>	9.18
Total Number of Owners	<b>Owners:</b>	162
Total Number of Parcels	<b>Parcels:</b>	275

**Land Use Change Tax**

Gross Monies Received for Calendar Year		\$16,000
Conservation Allocation	<b>Percentage:</b>	100
Monies to Conservation Fund	<b>Dollar Amount:</b>	\$16,000
Monies to General Fund		\$0

**Conservation Restriction Assessment Report RSA 79-B**

	<b>Acres</b>	<b>Valuation</b>
Farm Land	73.30	\$34,671
Forest Land	4,875.75	\$316,783
Forest Land with Documented Stewardship	544.43	\$19,241
Unproductive Land	2.23	\$56
Wet Land	15.22	\$355
	<b>5,510.93</b>	<b>\$371,106</b>

**Other Conservation Restriction Assessment Statistics**

Total Number of Acres Receiving 20% Rec. Adjustment	<b>Acres:</b>	528.40
Total Number of Acres Removed During Current Tax Year	<b>Acres:</b>	0.00
Total Number of Owners	<b>Owners:</b>	20
Total Number of Parcels	<b>Parcels:</b>	36



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**Discretionary Easements RSA 79-C**

Description	Acres	Owners	Assessed Value Land
	0.00	0	\$0

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

Number	Structures	Acres	Assessed Value Land	Assessed Value Structures
0	0	0.00	\$0	\$0

**Discretionary Preservation Easements RSA 79-D**

Owners	Structures	Acres	Assessed Value Land	Assessed Value Structures
10	17	4.13	\$29,500	\$187,270

Map	Lot	Block	%	Description

**Revenues Received from Payments in Lieu of Tax**

	Revenue	Acres
State and Federal Forest Land (MS-434 Accounts 3356 & 3357)	\$0.00	0.00
White Mountain National Forest (Account 3186)	\$0.00	0.00

**Payments in Lieu of Tax from Renewable Generation Facilities (RSA 72:74) Amount**

	Amount
	\$0

**Other Sources of Payments in Lieu of Taxes (MS-434 Account 3186)**

	Amount
Camp Tecumseh	\$29,395
Geneva Point	\$7,000
West Wynde	\$3,517
Lakes Region Conservation	\$1,350
NH DES - Lake Kanasatka Dam	\$23
	<b>\$41,285</b>

**Do you use the PA-28 form for the upcoming year?**

If yes, how many?

**Appendix E**  
**2024 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 Assessor)

### **Municipal Officials**

Name	Position	Signature
Kevin D. Quinlan	Chair	
Jonathan W. Tolman	Vice Chair	
Karel A. Crawford	Selectman	
James F. Gray	Selectman	
Charles M. McGee	Selectman	

### **Preparer**

Name	Phone	Email
	603-476-2347	thughes@moultonboroughnh.gov

Preparer's Signature



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<b>Land Value Only</b>		<b>Acres</b>	<b>Valuation</b>
1A	Current Use RSA 79-A	15,385.34	\$1,058,119
1B	Conservation Restriction Assessment RSA 79-B	5,505.93	\$350,074
1C	Discretionary Easements RSA 79-C	0.00	\$0
1D	Discretionary Preservation Easements RSA 79-D	4.13	\$29,200
1E	Taxation of Land Under Farm Structures RSA 79-F	0.00	\$0
1F	Residential Land	13,226.40	\$3,660,484,000
1G	Commercial/Industrial Land	1,813.17	\$94,952,900
<b>1H</b>	<b>Total of Taxable Land</b>	<b>35,934.97</b>	<b>\$3,756,874,293</b>
1I	Tax Exempt and Non-Taxable Land	905.39	\$36,687,200

<b>Buildings Value Only</b>		<b>Structures</b>	<b>Valuation</b>
2A	Residential	0	\$2,474,807,024
2B	Manufactured Housing RSA 674:31	0	\$5,938,700
2C	Commercial/Industrial	0	\$65,463,074
2D	Discretionary Preservation Easements RSA 79-D	20	\$219,041
2E	Taxation of Farm Structures RSA 79-F	0	\$0
<b>2F</b>	<b>Total of Taxable Buildings</b>	<b>0</b>	<b>\$2,546,427,839</b>
2G	Tax Exempt and Non-Taxable Buildings	0	\$104,251,961

<b>Utilities &amp; Timber</b>		<b>Valuation</b>
3A	Utilities	\$33,030,400
3B	Other Utilities	\$0
4	Mature Wood and Timber RSA 79:5	\$0
<b>5</b>	<b>Valuation before Exemption</b>	<b>\$6,336,332,532</b>

<b>Exemptions</b>		<b>Total Granted</b>	<b>Valuation</b>
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 Polution Control Exemption RSA 72:12-a	0	\$0
<b>11</b>	<b>Modified Assessed Value of All Properties</b>		<b>\$6,336,332,532</b>

<b>Optional Exemptions</b>		<b>Amount Per</b>	<b>Total</b>	<b>Valuation</b>
12	Blind Exemption RSA 72:37	\$25,000	2	\$50,000
13	Elderly Exemption RSA 72:39-a,b	\$0	6	\$500,000
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	31	\$669,200
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
<b>20</b>	<b>Total Dollar Amount of Exemptions</b>			<b>\$1,219,200</b>
<b>21A</b>	<b>Net Valuation</b>			<b>\$6,335,113,332</b>
<b>21B</b>	<b>Less TIF Retained Value</b>			<b>25-086 \$0</b>



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21C	Net Valuation Adjusted to Remove TIF Retained Value	\$6,335,113,332
21D	Less Commercial/Industrial Construction Exemption	\$0
21E	Net Valuation Adjusted to Remove TIF Retained Value and Comm/Ind Construction	\$6,335,113,332
22	Less Utilities	\$33,030,400
23A	Net Valuation without Utilities	\$6,302,082,932
23B	Net Valuation without Utilities, Adjusted to Remove TIF Retained Value	\$6,302,082,932



**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
ENGIE 2020 PROJECTCO-NH1 LLC	\$0	\$1,885,000	\$0	\$0	\$1,885,000
NEW HAMPSHIRE ELECTRIC COOP	\$0	\$27,786,300	\$0	\$0	\$27,786,300
PSNH DBA EVERSOURCE ENERGY	\$0	\$695,200	\$0	\$0	\$695,200
	<b>\$0</b>	<b>\$30,366,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$30,366,500</b>

Water Company Name	Distr.	Distr. (Other)	Gen.	Trans.	Valuation
LAKES REGION WATER COMPANY	\$0	\$2,663,900	\$0	\$0	\$2,663,900
	<b>\$0</b>	<b>\$2,663,900</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,663,900</b>



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**Veteran's Tax Credits**

	<b>Limits</b>	<b>Number</b>	<b>Est. Tax Credits</b>
Veterans' Tax Credit RSA 72:28	\$500	237	\$115,775
Surviving Spouse RSA 72:29-a	\$700	1	\$700
Tax Credit for Service-Connected Total Disability RSA 72:35	\$1,400	18	\$25,200
All Veterans Tax Credit RSA 72:28-b	\$500	64	\$31,250
Combat Service Tax Credit RSA 72:28-c	\$0	0	\$0
		320	<b>\$172,925</b>

**Deaf & Disabled Exemption Report**

<b>Deaf Income Limits</b>	
Single	\$0
Married	\$0

<b>Deaf Asset Limits</b>	
Single	\$0
Married	\$0

<b>Disabled Income Limits</b>	
Single	\$25,000
Married	\$35,000

<b>Disabled Asset Limits</b>	
Single	\$100,000
Married	\$100,000

**Elderly Exemption Report**

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

<b>Age</b>	<b>Number</b>
65-74	1
75-79	0
80+	0

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

<b>Age</b>	<b>Number</b>	<b>Amount</b>	<b>Maximum</b>	<b>Total</b>
65-74	2	\$50,000	\$100,000	\$100,000
75-79	0	\$75,000	\$0	\$0
80+	4	\$100,000	\$400,000	\$400,000
	6		\$500,000	\$500,000

<b>Income Limits</b>	
Single	\$25,000
Married	\$35,000

<b>Asset Limits</b>	
Single	\$100,000
Married	\$100,000

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

Granted/Accepted? No Properties:

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

Granted/Accepted? No Properties:

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

Granted/Accepted? Yes Structures: 0

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

Granted/Accepted? No Properties:

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

Granted/Accepted? No Properties:

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

Granted/Accepted? 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/Accepted? No Properties:

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

Current Assessed Value:

25-089



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<b>Current Use RSA 79-A</b>	<b>Total Acres</b>	<b>Valuation</b>
Farm Land	307.62	\$115,883
Forest Land	7,402.06	\$691,961
Forest Land with Documented Stewardship	6,674.49	\$228,820
Unproductive Land	147.48	\$3,122
Wet Land	853.69	\$18,333
	<b>15,385.34</b>	<b>\$1,058,119</b>

**Other Current Use Statistics**

Total Number of Acres Receiving 20% Rec. Adjustment	<b>Acres:</b>	6,982.04
Total Number of Acres Removed from Current Use During Current Tax Year	<b>Acres:</b>	3.23
Total Number of Owners in Current Use	<b>Owners:</b>	158
Total Number of Parcels in Current Use	<b>Parcels:</b>	270

**Land Use Change Tax**

Gross Monies Received for Calendar Year		\$28,000
Conservation Allocation	<b>Percentage:</b> 0.00%	<b>Dollar Amount:</b> \$20,000
Monies to Conservation Fund		\$20,000
Monies to General Fund		\$8,000

<b>Conservation Restriction Assessment Report RSA 79-B</b>	<b>Acres</b>	<b>Valuation</b>
Farm Land	73.30	\$31,153
Forest Land	4,870.75	\$300,249
Forest Land with Documented Stewardship	544.43	\$18,277
Unproductive Land	2.23	\$54
Wet Land	15.22	\$341
	<b>5,505.93</b>	<b>\$350,074</b>

**Other Conservation Restriction Assessment Statistics**

Total Number of Acres Receiving 20% Rec. Adjustment	<b>Acres:</b>	528.40
Total Number of Acres Removed from Conservation Restriction During Current Tax Year	<b>Acres:</b>	0.00
Owners in Conservation Restriction	<b>Owners:</b>	20
Parcels in Conservation Restriction	<b>Parcels:</b>	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
11	20	4.13	\$29,200	\$219,041

Map	Lot	Block	%	Description
000014	005000	000000	75	79-D HISTORIC BARN
000014	005000	000000	75	79-D HISTORIC BARN
000014	005000	000000	75	79-D HISTORIC BARN
000192	006000	000000	75	79-D HISTORIC BARN
000003	001000	000000	75	79-D HISTORIC BARN
000192	022000	000000	75	79-D HISTORIC BARN
000192	022000	000000	75	79-D HISTORIC BARN
000192	022000	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
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
000041	009000	000000	75	79-D HISTORIC BARN
000041	009000	000000	75	79-D HISTORIC BARN
000041	009000	000000	75	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	\$28,298
Geneva Point	\$7,000
West Wynde	\$3,062
Lakes Region Conservation	\$250,850



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**\$39,710**

**Notes**

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**25-092**

**Appendix F**  
**2025 Equalization Ratio Study**

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**Report Insertion**

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**Report Insertion**

## **Appendix G**

### **2024 Equalization Ratio Study**



# State of New Hampshire Department of Revenue Administration



Lindsey M. Stepp  
Commissioner

Ora M. LeMere  
Assistant Commissioner

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

MUNICIPAL & PROPERTY  
DIVISION  
Samuel T. Greene  
Director

Adam A. Denoncour  
Assistant Director

Mar 21, 2025

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, 2023 and September 30, 2024. Based on this information, we have determined the average level of assessment for real property in Moultonborough as of April 1, 2024.

Based on the enclosed survey, we have determined a median ratio for real property in Moultonborough for Tax Year 2024 to be **86.4%**. 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 2024 to be **87.8%**. 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.

Sam Greene  
Director

# 2024 Ratio Study Summary Report



4/25/2025 10:34:14 AM

Town Name: Moultonborough, Carroll County

Date Range: 10/01/2023 through 09/30/2024

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

Strata	Description	Mean Ratio	Median Ratio	WM Low Cl	WM Ratio	WM High Cl	COD	PRD	Total Strata	Sales PA34	Valid	Valid %	Valid PA34	Valid PA34 %	UT#	UT %
11	Single Family Home	86.35	85.66	83.06	86.50	89.83	11.35	1.00	102	75	72	70.6%	52	72.2%	71	98.6%
70	Waterfront	88.04	84.12	82.84	87.26	91.61	14.29	1.01	38	29	24	63.2%	17	70.8%	24	100%
12	Multi Family 2+4 Units	97.73	92.86	0	91.19	0	16.00	1.07	11	6	7	63.6%	4	57.1%	7	100%
13	Apt Bldg 5+ Units	0	0	0	0	0	0	0	0	1	1	100%	1	100%	1	100%
14	Single Res Condo Unit	82.61	83.62	0	84.96	0	11.01	0.97	12	8	7	58.3%	5	71.4%	7	100%
18	Mfg Housing Without Land	0	0	0	0	0	0	0	0	5	5	240.0%	2	100%	2	100%
20	Res Bldg Only	0	0	0	0	0	0	0	0	2	2	100.0%	1	100%	1	100%
22	Residential Land	98.14	86.18	83.21	92.54	106.25	25.46	1.06	23	21	13	56.5%	12	92.3%	13	100%
71	Water Access	86.16	82.43	81.41	86.10	93.64	14.04	1.00	55	42	34	61.8%	25	73.5%	33	97.1%
26	Mixed Use Cmcl/Ind Land	0	0	0	0	0	0	0	0	1	1	100%	1	100%	1	100%
33	Commercial L&B	0	0	0	0	0	0	0	0	8	6	25.0%	2	100%	2	100%
55	Boatslip Only	92.27	95.07	78.46	92.49	100.79	16.60	1.00	13	10	12	92.3%	9	75.0%	12	100%
58	Garage/Storage Unit	0	0	0	0	0	0	0	0	1	1	100%	1	100%	1	100%
A3	Arcadia Campground	0	0	0	0	0	0	0	0	4	4	50.0%	2	100%	2	100%
A4	Utility Lockers	0	0	0	0	0	0	0	0	2	2	100%	2	100%	2	100%
74	View Influence - Positive	0	0	0	0	0	0	0	0	3	2	266.7%	2	100%	2	100%
AA	Any & All	89.02	86.38	84.93	87.80	90.73	14.61	1.01	180	136	119	66.1%	90	75.6%	118	99.2%
GC1	Area Improved Res	87.07	85.91	84.40	87.41	90.46	12.18	1.00	133	96	89	66.9%	64	71.9%	88	98.9%
GC2	Area Improved Non-Res	0	0	0	0	0	0	0	9	7	3	33.3%	3	100%	3	100%
GC3 <sup>25</sup>	Area Unimproved	97.10	84.86	83.50	91.75	104.57	24.23	1.06	24	22	14	58.3%	13	92.9%	14	100%
GC4 <sup>09</sup>	Area Misc	92.51	95.47	80.62	93.10	99.63	15.26	0.99	14	11	13	92.9%	10	76.9%	13	100%

# 2024 Ratio Study Summary Report



4/25/2025 10:34:14 AM

Town Name: Moultonborough, Carroll County

Date Range: 10/01/2023 through 09/30/2024

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	83.54	86.38	88.85	0.98	1.01	1.04	14.61	118
Group (GC1)	Area Improved Res	82.29	85.91	88.72	0.97	1.00	1.02	12.18	88
Group (GC2)	Area Improved Non-Res	0	0	0	0	0	0	0	3
Group (GC3)	Area Unimproved	78.28	84.86	101.63	1.02	1.06	1.12	24.23	14

Title	Description	Criteria Met
Strata-Any and All (Median)	Overall Median Point Estimate confidence interval should overlap range of 90-110	False
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	True
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 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		Prior Year Assessment	
													Eff. Area	Sale Date		
1.090	000098 / 077 / 000 / 000 / 000	01	2.10	R1	5	RRA	A	\$ 569,000	\$ 620,400	I	Q					\$ 562,900
JWROS;					2,213					04/04/2023						
1.600	000117 / 016 / 003 / 000 / 000	01	2.22	R1	5			\$ 85,000	\$ 136,000	V	Q	MOORE KYLE				\$ 117,700
JWROS; LAND ONLY;										04/14/2023						
0.872	000255 / 009 / 000 / BS0 / 077	01	0.00	R1	5			\$ 65,000	\$ 56,700	I	Q	DEACON WILLIAM H REV T				\$ 49,500
JWROS; BOATSLIP # 77 ONLY; MLS# 4937285;										04/21/2023						
1.283	000098 / 076 / 000 / 000 / 000	01	1.00	R1	5	RRA	A	\$ 535,533	\$ 686,900	I	Q	WAYTT JOSEPH I & RUHM				\$ 614,600
JWROS; MLS# 4938000;					2,665					04/24/2023						
1.034	000278 / 024 / 000 / 000 / 000	02	1.33	R1W	9	RRA	A	\$ 3,600,000	\$ 3,722,300	I	Q	EATON SHIRLEY H FAMILY				\$ 3,687,500
JOHN L KITTREDGE JR 1995 FAM TR = 1/2 INT; KATHRYN F KI					4,115					04/26/2023						
1.062	000288 / 008 / 000 / 000 / 000	01	0.00	R1	5			\$ 50,000	\$ 53,100	I	Q	TENNEY PHILIP REV TRUS				\$ 46,200
UNIT LOCKER A-14 ONLY;										04/28/2023						
1.236	000079 / 012 / 000 / 000 / 000	01	6.17	R1	5			\$ 120,000	\$ 148,300	V	Q	DELONG ROBERT BRIAN &				\$ 131,400
JWROS;										05/17/2023						
1.711	000164 / 019 / 000 / 000 / 000	01	1.37	R1A	5			\$ 75,000	\$ 128,300	V	Q	BROSKA JENNIFER L				
JWROS;										05/19/2023						
1.247	000255 / 009 / 000 / BS0 / 037	01	0.00	R1	5			\$ 175,000	\$ 218,300	I	Q	PRINCE RICHARD ESTATE				\$ 111,300
JWROS; BOATSLIP# 37 ONLY; MLS# 4946929;										05/19/2023						
1.213	000224 / 014 / 000 / 000 / 000	01	1.34	R1	5	RCL	D	\$ 515,000	\$ 624,900	I	Q	CARPENTER JEFF A & BRI				\$ 190,600
JWROS;						2,925				05/22/2023						
1.153	000246 / 012 / 000 / 000 / 000	02	2.20	R1W	9	RCL	D	\$ 1,925,000	\$ 2,218,800	I	Q	ROOKS FAMILY LLC				\$ 2,046,600
						2,365				05/23/2023						
1.128	000266 / 012 / 000 / 000 / 000	02	2.10	R1W	9	RMO	A	\$ 4,250,000	\$ 4,794,300	I	Q	DAVIDSEN JOEL P FAMILY				\$ 563,100
						6,794				05/23/2023						
1.028	000072 / 013 / 000 / 000 / 000	01	0.46	R1A	5	RMO	C	\$ 485,000	\$ 498,800	I	Q	JOHNSON ALBERT H & SHE				\$ 4,482,800
						1,559				05/30/2023						
1.064	000160 / 033 / 000 / 000 / 000	01	1.50	R1	5	RCE	A	\$ 450,000	\$ 478,700	I	Q	LAMPREY EVELYN S				\$ 430,000
MLS# 4949125; JWROS;					2,572					06/05/2023						
0.866	000099 / 156 / 000 / 000 / 000	02	0.26	R1W	9	RMO	C	\$ 955,000	\$ 827,200	I	Q	HAAS ROBERT & FRANCES				\$ 760,700
MLS# 4950788; JWROS;						1,745				06/09/2023						
1.209	000238 / 031 / 000 / 000 / 000	02	2.68	R1W	9	RCL	D	\$ 3,800,000	\$ 4,592,500	I	Q	HURD LINDA B REV TR OF				\$ 4,237,300
MLS# 4930046;						4,423				06/15/2023						
1.326	000093 / 092 / 000 / 000 / 000	01	0.26	R1A	5	RMO	D	\$ 160,000	\$ 212,200	V	Q	LAVASSEUR GREGG & HEAT				\$ 179,400
MLS# 4951685;						3,892				06/20/2023						
1.092	000128 / 057 / 000 / 000 / 000	01	0.47	R1A	5	RCL	D	\$ 505,000	\$ 551,400	I	Q	QUACECI RITA & GOMES M				\$ 506,600
JWROS;						2,196				06/20/2023						
25-102	000255 / 009 / 000 / BS0 / 075	01	0.00	R1	5			\$ 65,000	\$ 56,700	I	Q	LITTLE PINE LLC				
										06/20/2023						
0.809	000051 / 028 / 000 / 000 / 000	01	1.12	R1	5	RCC	B	\$ 493,000	\$ 398,700	I	Q	BURNS MATTHEW A				\$ 361,400
MLS# 4950055;						1,670				06/21/2023						

Ratio	Parcel ID	Zone	Acres	LC	NC	BR	SH	Sale Price	Assessment	I	Q	Unqualified Description	Prior Year Assessment
	Sale Note				Eff. Area				Sale Date			Grantor	
1.302	000169 / 046 / 000 / 010 / 010	01	0.00	R1	5	RQB C 1,158	\$ 599,000	\$ 780,100	1	Q		NICHOLS J BROOKE	\$ 729,400
0.859	000069 / 007 / 002 / 000 / 000	01	2.39	R1	5		\$ 160,000	\$ 137,500	V	Q		MERCURIO MICHAEL P & T	\$ 118,900
0.924	000150 / 018 / 000 / 000 / 000	02	1.41	RIW	9	RMO C 4,318	\$ 3,000,000	\$ 2,770,800	1	Q		MALM DEBRA J REV TRUST	\$ 2,561,100
0.694	000264 / 007 / 001 / 000 / 000	02	0.46	RIW	9	RMO A 2,603	\$ 2,600,000	\$ 1,804,400	1	Q		PALMER PETER A & SUSAN	\$ 1,669,200
0.823	000221 / 060 / 000 / 000 / 000	01	0.91	R1	5	RRR A 2,465	\$ 712,533	\$ 586,200	1	Q		BARBARY FAMILY 2019 RE	\$ 543,800
1.247	000255 / 009 / 000 / BS0 / 032	01	0.00	R1	5		\$ 175,000	\$ 218,300	1	Q		SAUCIER VICTORIA	\$ 190,600
1.332	000111 / 008 / 000 / 000 / 000	01	0.68	R1	5	RCN A 1,885	\$ 225,000	\$ 299,700	1	Q		MADORE ERNEST TIMOTHY	\$ 270,900
1.022	000174 / 086 / 000 / 000 / 000	02	0.66	RIW	9	RRA A 1,388	\$ 1,160,000	\$ 1,185,300	1	Q		SULLIVAN JOSEPH E III	\$ 1,095,900
1.260	000287 / 017 / 000 / 000 / 000	02	2.30	RIW	9		\$ 2,105,000	\$ 2,653,000	1	Q		KAPLAND MICHAEL H & CA	\$ 2,665,300
1.215	000072 / 071 / 000 / 000 / 000	01	0.27	R1A	5	RC1 B 1,524	\$ 356,000	\$ 432,700	1	Q		MAHER R & L FAMILY TRU	\$ 377,400
0.759	000146 / 004 / 000 / 092 / 000	01	0.00	R1	5	RPM A 569	\$ 216,000	\$ 164,000	1	Q		SAWYER CHRISTOPHER	\$ 149,200
1.056	000176 / 002 / 000 / 000 / 000	01	5.39	R1	5	RCC D 1,746	\$ 470,000	\$ 496,400	1	Q		ELLIS ARTHUR S & LAURE	\$ 448,800
0.922	000128 / 028 / 000 / 000 / 000	01	0.29	R1A	5	RC1 C 2,273	\$ 703,000	\$ 648,500	1	Q		GIOIA FRANK J & COLEMA	\$ 593,400
0.945	000103 / 016 / 000 / 000 / 000	01	2.12	R1	6	RCC C 3,416	\$ 675,000	\$ 637,600	1	Q		YANUSZEWSKI SHAUN & KR	\$ 589,800
0.796	000021 / 010 / 000 / 000 / 000	01	2.08	R1	5	RCC C 2,893	\$ 650,000	\$ 517,600	1	Q		KHAN JUDITH	\$ 477,100
1.461	000103 / 011 / 000 / 000 / 000	01	1.10	R1	6	RRA A 2,738	\$ 400,000	\$ 584,200	1	Q		LAVASSEUR MARY E	\$ 543,100
1.018	000099 / 067 / 000 / 000 / 000	01	0.20	R1A	5		\$ 160,000	\$ 162,900	V	Q		12ARDLEYPL LLC	\$ 122,300
0.775	000106 / 025 / 000 / 000 / 000	01	0.66	R1A	5	RCC C 1,763	\$ 620,000	\$ 480,500	1	Q		FORGE RICHARD K & JOAN	\$ 437,700
1.660	000044 / 020 / 000 / 000 / 000	01	1.50	R1	5		\$ 78,000	\$ 129,500	V	Q		SILVA AUDREY S	\$ 112,300
25	MLS# 4963373;			CI	4	CC3 A 143	\$ 53,000	\$ 21,200	V	Q		BARE BEN AND MARY FAM	\$ 57,800
103	000135 / 031 / 000 / 000 / 000	03	0.06										

Ratio	Parcel ID	Zone	Acres	LC	NC	BR	SH	Sale Price	Assessment	I	Q	Unqualified Description	Prior Year Assessment
	Sale Note					Eff. Area			Sale Date			Grantor	
1.173	000216 / 046 / 000 / 000 / 000	01	1.42	R1A	5	RCC B 1,892	\$ 649,000	\$ 761,200	1	Q			\$ 689,700
	MLS# 4959935;							08/03/2023					
1.780	000142 / 080 / 000 / 000 / 000	02	3.33	R2W	9	RCE C 2,777	\$ 700,000	\$ 1,245,700	1	Q			\$ 1,158,000
	MLS# 4959522;							08/07/2023					
0.579	000066 / 019 / 000 / 000 / 000	03	1.60	CI	H	CGO D 3,956	\$ 1,005,000	\$ 581,600	1	Q			
	MLS# 4937081;							08/09/2023					
0.873	000150 / 038 / 000 / 000 / 000	01	0.92	R1A	5	RCC C 2,377	\$ 770,000	\$ 672,500	1	Q			\$ 553,200
	MLS# 4954348; JWROS;							08/14/2023					
0.494	000288 / 008 / 000 / BS0 / 043	01	0.00	R1	5		\$ 107,000	\$ 52,900	1	Q			
								08/14/2023					
2.034	000099 / 118 / 000 / 000 / 000	01	0.20	R1A	5	RMO D 3,194	\$ 100,000	\$ 203,400	V	Q			\$ 46,000
	TIC;							08/15/2023					
0.656	000144 / 039 / 000 / 000 / 000	01	5.30	R1	5	RCE D 2,820	\$ 799,500	\$ 524,300	1	Q			\$ 659,200
	JWROS; MLS# 4956166;							08/21/2023					
0.835	000130 / 024 / 000 / 000 / 000	01	0.54	R1A	5	RMO D 2,166	\$ 685,000	\$ 572,100	1	Q			\$ 463,300
	JWROS;							08/22/2023					
0.893	000167 / 011 / 000 / 000 / 000	01	2.00	R1	5		\$ 150,000	\$ 134,000	V	Q			
	CORRECTIVE DEED, DEEDED 167-010 IN ERROR; MLS# 49564							08/22/2023					
1.218	000106 / 010 / 000 / 000 / 000	02	0.64	R1W	9	RMO C 2,941	\$ 911,533	\$ 1,109,800	1	Q			\$ 528,500
	JWROS; MLS# 4958919;							08/25/2023					
0.899	000143 / 011 / 000 / 000 / 000	01	0.92	R1	6	RRA A 1,282	\$ 400,000	\$ 359,700	1	Q			\$ 116,000
	MLS# 4967252;							08/29/2023					
1.088	000167 / 035 / 000 / 000 / 000	01	0.71	R1	6	RCC C 1,966	\$ 410,000	\$ 446,200	1	Q			\$ 1,032,200
	JWROS; MLS# 4962069;							08/30/2023					
0.824	000281 / 014 / 000 / 000 / 000	02	0.31	R1W	9	RRA A 2,348	\$ 2,150,000	\$ 1,771,900	1	Q			\$ 332,100
	JWROS; MLS# 4953640;							08/30/2023					
0.882	000069 / 003 / 000 / 000 / 000	01	1.77	R1	4	RCC C 2,467	\$ 575,000	\$ 507,200	1	Q			\$ 411,500
	JWROS; MLS# 4963597;							09/13/2023					
0.994	000089 / 015 / 000 / 000 / 000	01	1.40	R1	5	RRA A 1,622	\$ 399,000	\$ 396,700	1	Q			\$ 458,200
	JOHN R BAMBERRY DCD 09/02/2019; JWROS; MLS# 4965168;							09/13/2023					
1.017	000098 / 050 / 000 / 000 / 000	01	0.33	R1A	5	RCC B 3,959	\$ 455,000	\$ 462,700	1	Q			\$ 356,700
	JWROS; MLS# 4960288; THIS DEED DOES NOT RELEASE LIFE T							09/18/2023					
0.947	000251 / 009 / 000 / 000 / 000	02	0.29	R1W	9	RMO D 1,749	\$ 2,750,000	\$ 2,605,400	1	Q			\$ 402,400
	JWROS; MLS# 4962877;							09/18/2023					
0.968	000129 / 034 / 000 / 000 / 000	01	2.96	R1A	5	RCC C 1,749	\$ 565,000	\$ 546,900	1	Q			\$ 2,407,400
	JWROS; MLS# 4968265;							09/19/2023					
0.683	000288 / 008 / 000 / LOD / 024	01	0.00	R1	5		\$ 100,000	\$ 68,300	1	Q			\$ 470,500
	BOAT RACK							09/20/2023					
25	1.128 000018 / 015 / 000 / 000 / 000	01	2.42	R1	7		\$ 141,000	\$ 159,100	V	Q			\$ 59,400
104								09/29/2023					

Ratio	Parcel ID	Zone	Acres	LC	NC	BR	SH	Sale Price	Assessment	I	Q	Unqualified Description	Prior Year Assessment
	Sale Note				Eff. Area				Sale Date			Grantor	
1.270	000152 / 018 / 001 / 000 / 000	01	2.47	R1	5			\$ 99,000	\$ 125,700	V	Q		\$ 108,700
	MLS# 4967190;								10/02/2023			KNOWLES JOHN CHARLES	
1.640	000189 / 027 / 000 / 000 / 000	02	1.10	R1W	9	RMO D	\$ 1,300,000		\$ 2,132,200	I	Q		\$ 1,352,600
	JWROS; MLS# 4966346;					4,976			10/03/2023			HENZE NH NOMINEE TRUST	
1.225	000186 / 007 / 000 / 000 / 000	01	2.30	R2A	5	RCL D	\$ 2,900,000		\$ 3,552,000	I	Q		
	1/2 INT=SELF SETTLED FAM TR & 1/2 INT=NON SELF SETTLED	6,892							10/05/2023			REILLY RICHARD F & SHA	\$ 3,123,100
1.292	000149 / 034 / 000 / 000 / 000	02	0.72	R2W	9	RRA A	\$ 1,350,000		\$ 1,744,300	I	Q		
	JWROS; MLS# 4963886;					2,038			10/10/2023			BAMEL JONATHAN/GLICKMA	\$ 1,591,600
1.112	000169 / 019 / 000 / 000 / 000	01	1.20	R1	5	RRA A	\$ 296,000		\$ 329,100	I	Q		
	MLS# 4967179;					1,458			10/11/2023			BISSON MICHAEL J & JEN	\$ 301,600
1.652	000018 / 011 / 000 / 001 / 000	03	0.00	CI	G	CQB A	\$ 25,000		\$ 41,300	I	Q		
	SOLD VIA BILL OF SALE - 10/15/2023					1,700			10/15/2023			PESCHE LEO & STERBA JE	\$ 41,700
1.121	000108 / 006 / 000 / 000 / 000	02	1.36	R1W	9	RRA A	\$ 875,000		\$ 981,200	I	Q		
	JWROS; MLS# 4964187;					2,097			10/16/2023			TENNEY PHILIP REV TRUS	\$ 909,600
1.069	000200 / 037 / 000 / 013 / 013	01	0.00	R1	5	RZA C	\$ 940,000		\$ 1,005,000	I	Q		
	JWROS; MLS# 4974187;					1,906			10/16/2023			COLLINS GARRETT F & HE	\$ 946,400
0.954	000063 / 003 / 000 / 000 / 000	01	1.20	R1	5	RCE D	\$ 550,000		\$ 524,500	I	Q		
	MLS# 4963935;					3,295			10/17/2023			MAINERI JOSHUA F & HOP	\$ 505,600
1.818	000150 / 046 / 000 / 000 / 000	01	0.75	R1A	5	RRA A	\$ 65,000		\$ 118,200	V	Q		
	JWROS; MLS# 4902380;					1,967			10/17/2023			EF NOMINEE TRUST	
1.535	000120 / 006 / 000 / 000 / 000	01	0.29	R1A	5		\$ 80,000		\$ 122,800	V	Q		
	MLS# 4960878;								10/18/2023			LANDEL TINA & MATTHEW	\$ 106,800
0.817	000246 / 025 / 000 / 000 / 000	01	2.02	R1	5	RCC A	\$ 387,000		\$ 316,200	I	Q		
	JWROS; MLS# 4967198;					1,273			10/19/2023			DEVITO CHRISTINE	\$ 287,900
0.875	000093 / 093 / 000 / 000 / 000	01	0.24	R1A	5	RMO B	\$ 685,000		\$ 599,700	I	Q		
	MLS# 4967652;					2,182			10/23/2023			MONGAN PETER & THERESA	\$ 530,200
1.302	000119 / 003 / 000 / 000 / 000	02	0.20	R1W	9	RCN B	\$ 670,000		\$ 872,200	I	Q		
	JWROS; MLS# 4960878;					1,336			10/23/2023			IKNAIAN RUSSELL B REV	\$ 789,200
0.506	000288 / 008 / 000 / LOC / 018	01	0.00	R1	5		\$ 120,000		\$ 60,700	I	Q		
	BOATSLIP LOCKER # C-18 ONLY;								10/25/2023			AMER JILL J MANAGEMENT	\$ 52,800
0.814	000245 / 108 / 000 / 000 / 000	01	0.22	R1A	5	RMO D	\$ 825,000		\$ 671,800	I	Q		
	EACH COUPLE HAS 1/2 INT, WROS WITHIN COUPLES, AND T					2,280			10/26/2023			STRIANSE CHRISTOPHER J	\$ 609,200
0.776	000037 / 003 / 000 / 000 / 000	02	5.26	R2W	9	RMO A	\$ 5,500,000		\$ 4,268,900	I	Q		
	JWROS; MLS# 4959314;					1,048			10/27/2023			VAILL TIMOTHY L & ALIS	\$ 5,107,400
1.155	000107 / 009 / 000 / 000 / 000	01	0.61	R1	5	RCI 1	\$ 230,000		\$ 265,700	I	Q		
	MLS# 4969847;					1,242			10/27/2023			FOUR S REALTY TRUST	\$ 244,400
0.921	000169 / 056 / 000 / 004 / 013	01	0.00	R1A	5	RUB D	\$ 965,000		\$ 888,500	I	Q		
	JWROS; MLS# 4964559, STATES 30 FT END DOCK SPACE ASSI					1,539			10/27/2023			GRZELAK PAMELA J	\$ 821,700
25	0.953 000245 / 088 / 000 / 000 / 000	01	0.28	R1A	5	RMO A	\$ 737,500		\$ 702,600	I	Q		
105	JWROS;					1,886			10/27/2023			REILLY JILL A REVOCABL	\$ 637,100

Ratio	Parcel ID	Zone	Acres	LC	NC	BR	SH	Sale Price	Assessment	I	Q	Unqualified Description	Prior Year Assessment
	Sale Note				Eff. Area				Sale Date			Grantor	
0.915	000045 / 001 / 000 / 000 / 000	01	0.29	R1	5	RRA	A	\$ 324,800	\$ 297,300	1	Q		\$ 273,800
	JWROS; MLS# 4969277;				1,094				10/30/2023			RUSH EVERETT J REV TRU	
0.842	000169 / 056 / 000 / 002 / 011	01	0.00	R1A	5	RUC	A	\$ 865,000	\$ 728,600	1	Q		\$ 612,700
	JWROS; MLS# 4975912;				696				10/31/2023			GRZELAK PAMELA J	
1.020	000017 / 003 / 000 / 000 / 000	01	1.47	R1	7	RCL	D	\$ 625,000	\$ 637,300	1	Q		\$ 583,200
	JWROS; MLS# 4973341; DAVID EASTWOOD DCD 06-03-2023; BK 3,303								11/02/2023			EASTWOOD DAVID A 2000	
1.318	000255 / 009 / 000 / 000 / 048	01	0.00	R1	5			\$ 55,000	\$ 72,500	1	Q		\$ 63,300
	BOAT SLIP #48;								11/02/2023			PUTNAM DAVID/PUTNAM LE	
0.888	000067 / 008 / 000 / 000 / 000	01	7.60	R1	5	RCC	C	\$ 660,600	\$ 586,800	1	Q		\$ 536,900
	JWROS; MLS# 4969380;				3,033				11/03/2023			SOJA JUDITH E	
1.296	000043 / 004 / 000 / 000 / 000	01	8.88	R1	5	RCE	D	\$ 585,000	\$ 758,200	1	Q		\$ 701,700
	MLS# 4957282;				5,319				11/07/2023			HILLS WALTER & DEBRA/L	
0.806	000130 / 041 / 000 / 000 / 000	02	0.83	R2W	9	RAD	A	\$ 2,975,000	\$ 2,399,200	1	Q		\$ 2,243,000
	AKA JOHN BURGOYNE SR; MLS# 4971798;				2,319				11/07/2023			DOOLEY JOHN J & DIANE	
0.843	000264 / 015 / 000 / 000 / 000	02	0.87	R1W	9	RMO	D	\$ 3,300,000	\$ 2,782,400	1	Q		\$ 2,588,600
	JWROS; MLS# 4958794				4,359				11/09/2023			ST PETER ROBERT D	
1.084	000061 / 008 / 000 / 000 / 000	02	6.00	R1W	9	RMO	A	\$ 6,500,000	\$ 7,049,100	1	Q		\$ 6,455,500
	JWROS; MLS# 4959604;				6,922				11/13/2023			FREEMAN ROBERT M TRUST	
1.075	000147 / 013 / 000 / 000 / 000	01	0.48	R1	7	RCC	C	\$ 408,000	\$ 438,700	1	Q		\$ 402,200
	MLS# 4973862;				2,251				11/14/2023			LINGELBACH ANDREA D &	
1.764	000135 / 025 / 000 / 000 / 000	01	1.70	R1	4	RCE	C	\$ 235,000	\$ 414,500	1	Q		\$ 357,200
	JWROS; MLS# 4975841;				2,994				11/16/2023			MESKYS SANDRA J	
0.855	000107 / 005 / 000 / 000 / 000	01	0.65	R1A	5	RRA	A	\$ 505,000	\$ 431,600	1	Q		\$ 392,600
	JWROS; MLS# 3962470;				1,713				11/17/2023			MELONE DONALD W & JANE	
1.343	000255 / 009 / 000 / BS0 / 065	01	0.00	R1	5			\$ 95,000	\$ 127,600	1	Q		\$ 111,400
	MLS# 49666770; SOLD W 246-016, SEPARATE DEEDS;								11/22/2023			DORTENZIO RICHARD C	
0.922	000167 / 018 / 000 / 000 / 000	01	1.54	R1	6	RCL	D	\$ 510,000	\$ 470,100	1	Q		\$ 445,800
	JWROS; MLS# 4971981;				2,304				11/29/2023			GRAY BRENNAN & MEGAN (	
1.150	000146 / 004 / 000 / 011 / 000	01	0.00	R1	5	RPM	A	\$ 170,000	\$ 195,500	1	Q		\$ 177,900
	JWROS;				625				12/15/2023			DEVEAU ALLISON C	
1.710	000278 / 009 / 000 / 000 / 000	01	1.60	R1A	7			\$ 140,000	\$ 239,400	V	Q		\$ 205,400
	JWROS; MLS# 4975671;				2,226				12/15/2023			STEWART BRET	
1.000	000166 / 008 / 000 / 000 / 000	01	1.70	R1	5	RCC	C	\$ 495,000	\$ 494,900	1	Q		\$ 456,400
	JWROS;								12/19/2023			GREENE PATRICK H & KAR	
1.225	000255 / 009 / 000 / BS0 / 007	01	0.00	R1	5			\$ 125,000	\$ 153,100	1	Q		\$ 133,700
	MLS# 4968134; BOATSLIP #7 ONLY;								12/26/2023			SOBOLEWSKI FAMILY 2016	
1.024	000193 / 021 / 000 / 000 / 000	02	2.07	R1W	9	RMO	D	\$ 6,300,000	\$ 6,449,500	1	Q		\$ 6,034,300
25	KRISTIAN TALVITIE=85%; JESSICA SAVAGE=15%; TENANTS I				8,870				01/05/2024			REINHART FAMILY REV TR	
106	0.811 000135 / 017 / 000 / 000 / 000	01	0.88	R1	5			\$ 150,000	\$ 121,700	V	Q		\$ 110,600
	MLS# 4976011;								01/09/2024			FIELDING DAVID A SR &	

Ratio	Parcel ID	Zone	Acres	LC	NC	BR	SH	Sale Price	Assessment	I	Q	Unqualified Description	Prior Year Assessment
	Sale Note				Eff. Area				Sale Date			Grantor	
0.875	000223 / 041 / 000 / 000 / 000	02	0.82	R1W	9	RMO D	\$ 1,800,000	\$ 1,575,100	I	Q			
	JWROS; MLS# 4978008;				3,317				01/09/2024			BAKER ROBERT S & JULIE	\$ 1,459,400
1.015	000043 / 007 / 000 / 000 / 000	03	3.24	CI	H	CAP D	\$ 820,000	\$ 832,200	I	Q			
					5,889				01/12/2024			LMMG LLC	\$ 793,400
0.979	000142 / 072 / 000 / 000 / 000	01	1.21	R1	5	RRA A	\$ 420,000	\$ 411,000	I	Q			
	JWROS; MLS# 4975110;				2,067				01/22/2024			TARBOX WILLIAM F & PAT	\$ 378,900
0.895	000076 / 013 / 000 / 000 / 000	03	5.00	CI	H		\$ 175,000	\$ 156,600	V	Q			
	MLS# 4982465;				3,556				01/31/2024			JONES ROBERT J & SHARO	\$ 146,200
1.017	000202 / 006 / 000 / 000 / 000	01	8.19	R1	5	RRA A	\$ 601,000	\$ 611,500	I	Q			
	MLS# 4981069;				3,556				01/31/2024			MILLER EARL W JR & GAI	\$ 661,900
0.895	000173 / 047 / 000 / 000 / 000	02	0.53	R1W	9	RMO C	\$ 2,669,000	\$ 2,388,200	I	Q			
	JWROS; MLS# 4976978;				2,692				02/01/2024			SISSON JEANNE A 2016 T	\$ 2,219,600
0.850	000018 / 001 / 000 / 000 / 000	01	1.65	R1	7	RRA A	\$ 600,000	\$ 509,800	I	Q			
	JWRS; MLS# 4975419;				2,286				02/09/2024			O'SHEA KAREN A	\$ 467,200
0.961	000179 / 033 / 000 / 000 / 000	01	7.00	R1A	5		\$ 175,000	\$ 168,200	V	Q			
	MLS# 4977346;								02/16/2024			NIXON FAMILY REALTY TR	\$ 144,500
0.925	000120 / 084 / 000 / 000 / 000	02	0.64	R1W	9	RRA A	\$ 1,900,000	\$ 1,756,900	I	Q			
	BLA PORTION, MLS#4973318;				2,075				02/20/2024			IRWIN DOROTHY M - ESTA	\$ 1,577,200
0.843	000092 / 013 / 000 / 000 / 000	01	0.23	R1A	5	RC1 B	\$ 495,000	\$ 417,400	I	Q			
	JWROS; CHRISTOPHER & MACKENZIE SMERDON AND DEAN J 1,565								02/22/2024			KARABAN ALEXEI & OLGA	\$ 354,200
1.021	000288 / 008 / 000 / 000 / 033	01	0.00	R1	5		\$ 52,000	\$ 53,100	I	Q			
	JWROS; MLS# 4982664;				1,852				02/22/2024			BARSANTI KEITH A & JAN	\$ 46,200
1.219	000072 / 089 / 000 / 000 / 000	01	1.85	R1A	5	RC1 C	\$ 500,000	\$ 609,600	I	Q			
	JWROS; MLS# 4983064;				1,188				03/01/2024			QUINTON HAROLD W REV T	\$ 501,600
0.982	000102 / 005 / 000 / 000 / 000	01	2.31	R1	5	RRA A	\$ 365,000	\$ 358,300	I	Q			
	MLS# 4981969;				1,173				03/01/2024			NADEAU KEVIN C	\$ 330,000
0.976	000121 / 060 / 000 / 000 / 000	01	0.46	R1A	5	RC1 A	\$ 410,000	\$ 400,300	I	Q			
	JWROS; MLS# 4980751;				2,562				03/01/2024			BEDFORD ANNE MARIE 201	\$ 358,400
1.015	000167 / 037 / 000 / 000 / 000	01	1.10	R1	8	RCC C	\$ 505,000	\$ 512,500	I	Q			
	JWROS; MLS# 4977788;								03/01/2024			STRANG ROBERT C JR & C	\$ 471,400
1.018	000076 / 018 / 000 / 000 / 000	01	0.77	R1	4	RCE D	\$ 340,000	\$ 346,000	I	Q			
	TIC; MLS# 4970905, NO FURNACE, ALL FURNISHINGS STAY;				2,884				03/14/2024			JAWORSKI FAMILY TRUST	\$ 310,300
0.826	000130 / 014 / 000 / 000 / 000	01	0.54	R1A	5	RCC C	\$ 590,000	\$ 487,400	I	Q			
	JWROS; MLS# 4978375;				1,693				03/18/2024			PATCH DONNA M & RAYMON	\$ 424,900
0.939	000238 / 015 / 000 / 000 / 000	01	1.07	R1	8	RCC B	\$ 447,500	\$ 420,400	I	Q			
	JWROS;				1,939				03/26/2024			GILHOOLY JANE	\$ 384,400
1.213	000255 / 009 / 000 / BS0 / 037	01	0.00	R1	5		\$ 180,000	\$ 218,300	I	Q			
	JWROS; MLS# 4985835;								04/01/2024			FOLEY DAVID J & EVA G	\$ 190,600
25	0.924 000093 / 077 / 000 / 000 / 000	01	0.26	R1A	5	RC1 B	\$ 415,000	\$ 383,300	I	Q			
107	JWROS; MLS# 4981077;				1,394				04/08/2024			PIENKOS WALTER & BREN	\$ 310,500

Ratio	Parcel ID	Zone	Acres	LC	NC	BR	SH	Sale Price	Assessment	I	Q	Unqualified Description	Prior Year Assessment
	Sale Note				Eff. Area				Sale Date			Grantor	
1.015	000113 / 016 / 000 / 000	02	0.45	R1W	9	RCT A	\$ 825,000	\$ 837,200	1	Q			\$ 772,100
	MLS# 4986625;				1,304				04/16/2024				
0.887	000121 / 029 / 000 / 000	01	0.26	R1A	5	RC1 C	\$ 470,000	\$ 416,900	1	Q	NASH FAMILY REVOCABLE		
	JWROS; MLS# 4983678				1,742				04/19/2024			KEIZER GEORGIA M	\$ 370,700
0.927	000049 / 011 / 000 / 000	01	0.91	R1	5		\$ 119,000	\$ 110,300	V	Q			
	MLS# 4980312; DEED INDICATES SALE WAS A 1031 EXCHANG				1,473				04/22/2024			BOLLINGER CHARLES B	\$ 95,800
0.999	000104 / 003 / 000 / 000	01	5.20	R1	6	RRR A	\$ 436,000	\$ 435,400	1	Q	CROCKETT CHELSEA M		
	MLS# 4974600;								04/30/2024				\$ 386,800
0.872	000255 / 009 / 000 / BS0 / 076	01	0.00	R1	5		\$ 65,000	\$ 56,700	1	Q	PIENKOS WALTER & BREN		
	NKS3 4981078;								05/02/2024				\$ 49,500
0.888	000200 / 037 / 000 / 009 / 009	01	0.00	R1	5	RZA C	\$ 1,200,000	\$ 1,065,000	1	Q	ANDERSEN ROBERT W REV O		
	INCLUDES UNIT 9, DOCK SPACE 2 & STORAGE CUBICLE #16; 2,079								05/09/2024				\$ 1,003,400
0.740	000146 / 004 / 000 / 088 / 000	01	0.00	R1	5	RPM A	\$ 224,933	\$ 166,400	1	Q			
	JWROS;				675				05/10/2024			WARD LISA M & JOSEPH J	\$ 153,900
0.960	000200 / 026 / 000 / 000 / 000	01	0.94	R1A	5	RRA A	\$ 585,000	\$ 561,500	1	Q			
	MLS# 4961284; WENT UNDER AGREEMENT ON 6/22/23 & CLOSE 1,208								05/13/2024			WHELAN LIVING TRUST	\$ 499,600
0.950	000142 / 039 / 000 / 000 / 000	02	0.29	R1W	9	RCT A	\$ 555,000	\$ 527,100	1	Q			
	JWROS; MLS# 4991636;				831				05/16/2024			SMALL MARGARET G	\$ 486,600
0.642	000052 / 017 / 000 / 000 / 000	03	0.85	CI	H	COF B	\$ 525,000	\$ 337,100	1	Q	KS LAND HOLDINGS LLC		
	MLS# 4978426;				1,351				05/23/2024				\$ 291,100
1.073	000048 / 005 / 000 / 000 / 000	01	4.18	R1	8	RMO D	\$ 800,000	\$ 858,000	1	Q	DREYER FAMILY REV TRUS		
	JWROS; MLS# 4990801;				4,266				05/24/2024				\$ 752,500
1.086	000079 / 015 / 000 / 000 / 000	01	2.40	R1	5	RCC C	\$ 600,000	\$ 651,500	1	Q			
	JWROS; BRUNO V CAIRA - RELEASE OF LIFE ESTATE BK 37721 3,326								05/28/2024			CAIRA FAMILY TRUST/TTE	\$ 601,200
1.160	000255 / 009 / 000 / BS0 / 098	01	0.00	R1	5		\$ 132,000	\$ 153,100	1	Q	PIENKOS WALTER & BREN		
	MLS# 4981079;								05/30/2024				\$ 133,700
0.796	000092 / 047 / 000 / 000 / 000	01	0.24	R1A	5	RC1 B	\$ 546,133	\$ 434,800	1	Q			
	MLS# 4907575;				1,835				06/03/2024			HOFSTRA JESSIE MARIE	\$ 364,600
0.759	000204 / 002 / 000 / 000 / 000	02	1.60	R1W	9	RMO D	\$ 4,000,000	\$ 3,034,600	1	Q	MARCEAU REAL ESTATE IN		
	MLS# 4955625;				6,367				06/04/2024			TYBX3 LLC	\$ 2,844,600
1.010	000115 / 019 / 000 / 000 / 000	01	1.14	R1	5	RRA A	\$ 125,000	\$ 126,300	V	Q	DAWSON THOMAS R & JILL		
	JWROS; MLS# 4996711;				2,341				06/13/2024				\$ 109,600
1.025	000167 / 046 / 000 / 000 / 000	01	1.22	R1	8	RCL D	\$ 565,000	\$ 579,300	1	Q	LOONEY KELLY ROSS & CH		
	JWROS; MLS# 4992473;				3,085				06/13/2024				\$ 534,000
0.879	000073 / 008 / 000 / 000 / 000	01	3.01	R1	8	RCL D	\$ 805,000	\$ 707,600	1	Q	KUCERA REV TRUST		
25	JWROS; MLS# 4993704;				3,773				06/17/2024				\$ 651,800
108	000217 / 020 / 000 / 000 / 000	02	0.33	R1W	9	RCC B	\$ 1,945,000	\$ 1,469,100	1	Q	SMITH MATTHEW PAUL & S		
	JWROS; MLS# 4980933;				2,120				06/17/2024				\$ 1,349,500

Ratio	Parcel ID	Zone	Acres	LC	NC	BR	SH	Sale Price	Assessment	I	Q	Unqualified Description	Prior Year Assessment
	Sale Note				Eff. Area				Sale Date			Grantor	
0.811	000093 / 083 / 000 / 000 / 000	01	0.34	R1A	5	RC1 B 1,694	\$ 585,000	\$ 474,500	1	Q		MULLAHY CHRISTINE & FO	\$ 408,900
JWROS; MLS# 4988505;								06/21/2024					
0.990	000128 / 018 / 000 / 000 / 000	01	1.37	R1A	5	RCC C 2,876	\$ 660,000	\$ 653,500	1	Q		HALEY KEVIN & CHRISTIN	\$ 595,900
JWROS; MLS# 4989849;								06/21/2024					
0.776	000129 / 005 / 000 / 000 / 000	01	0.40	R1A	5	RCC C 1,730	\$ 625,000	\$ 485,200	1	Q		MIKKELSEN NICHOLAS & S	\$ 430,700
MLS# 4997664;								06/21/2024					
0.825	000142 / 028 / 000 / 000 / 000	01	0.60	R1	7	RCC C 2,679	\$ 645,000	\$ 532,100	1	Q		NALBANDIAN DARLENE A	\$ 489,500
JWROS; MLS# 4990042;								07/02/2024					
0.880	000152 / 018 / 000 / 000 / 000	01	2.76	R1	5		\$ 160,000	\$ 140,800	V	Q		RENDALL GEOFFREY U	\$ 121,700
MLS# 4984214;								07/02/2024					
1.322	000188 / 014 / 000 / 000 / 000	02	0.39	R2W	9	RRA A 1,181	\$ 993,000	\$ 1,312,400	1	Q		17 CHIPMUNK LANE LLC	\$ 1,211,800
JWROS; MLS# 4993307;								07/09/2024					
0.982	000255 / 009 / 000 / BS0 / 106	01	0.00	R1	5		\$ 130,000	\$ 127,600	1	Q		OLIVER KEVIN JKATHERI	\$ 111,400
BOAT SLIP #106 ONLY;								07/15/2024					
1.050	000026 / 009 / 000 / 000 / 000	01	7.11	R1	5		\$ 190,000	\$ 199,500	V	Q		BROOKS TRUST	\$ 193,100
MLS# 4982278;								07/17/2024					
1.262	000247 / 019 / 000 / 000 / 000	01	0.25	R1	5	RCT A 491	\$ 120,000	\$ 151,400	1	Q		PAPIO JOSEPH A	\$ 136,000
JWROS; TERMINATED MLS# 4999775;								07/18/2024					
0.865	000221 / 051 / 000 / 000 / 106	02	1.40	R2W	9	RAD D 5,873	\$ 6,995,000	\$ 6,052,200	1	Q		DAROSA DANIEL G & LAUR	\$ 5,618,300
MLS# 4999644;								07/19/2024					
0.965	000099 / 132 / 000 / 000 / 000	01	0.20	R1A	5	RRA A 1,481	\$ 460,000	\$ 443,800	1	Q		QIAN KUN & WANG JING	\$ 373,700
JWROS; MLS# 4993425;								07/22/2024					
0.948	000291 / 034 / 000 / 000 / 000	01	0.78	R1A	5	RCC C 3,004	\$ 710,000	\$ 673,200	1	Q		DEPALMA GINO	\$ 620,500
MLS# 4999666;								07/23/2024					
1.008	000272 / 022 / 000 / 000 / 000	01	1.07	R1	5	RCC B 1,646	\$ 315,000	\$ 317,400	1	Q		RANDALL DEER RUN TRUST	\$ 289,700
JWROS; MLS# 5001925;								07/29/2024					
0.896	000017 / 007 / 000 / 000 / 000	01	1.80	R1	7	RRR A 1,919	\$ 540,000	\$ 483,800	1	Q		IRVING GEORGE W & JANE	\$ 439,400
MLS# 5005589;								08/05/2024					
0.920	000132 / 002 / 000 / 000 / 000	02	0.49	R1W	9	RRR A 1,340	\$ 1,325,000	\$ 1,219,400	1	Q		MILANO MARIA/CARROLL K	\$ 1,127,400
MLS# 5005589;								08/09/2024					
0.969	000255 / 009 / 000 / BS0 / 89A	01	0.00	R1	5		\$ 65,000	\$ 63,000	1	Q		LAURICELLA DENNIS JAME	\$ 55,000
BOAT SLIP # 89A ONLY; MLS# 4993668;								08/09/2024					
1.200	000288 / 008 / 000 / BS0 / 007	01	0.00	R1	5		\$ 55,000	\$ 66,000	1	Q		KELLEY FAMILY REV TRUS	\$ 56,000
JWROS; MLS# 5001192;								08/14/2024					
1.147	000099 / 035 / 000 / 000 / 000	01	0.22	R1A	5		\$ 144,000	\$ 326,900	1	Q		JUHASZ ANDREW L & MARG	\$ 289,600
JWOS; MLS# 5003106;								08/15/2024					
25 0.791	000237 / 004 / 000 / 000 / 000	01	2.60	R1	8		\$ 200,000	\$ 158,200	V	Q		KIZER WILLIAM J & KATH	\$ 124,100
109 JWROS; MLS# 5007554;								08/16/2024					

Ratio	Parcel ID	Zone	Acres	LC	NC	BR	SH	Sale Price	Assessment	I	Q	Unqualified Description	Prior Year Assessment
	Sale Note				Eff. Area				Sale Date			Grantor	
1.003	000162 / 062 / 000 / 000 / 000	01	1.00	R1A	5	RRA	A	\$ 599,400	\$ 601,400	1	Q		\$ 558,000
	OWNED BY 2 TRUSTS, JWROS; MLS# 4999044;				2,392				08/19/2024			TRANFAGLIA JAMES JR	
0.867	000106 / 033 / 000 / 000 / 000	01	0.91	R1A	5	RCC	B	\$ 585,000	\$ 507,000	1	Q		\$ 454,200
	JWROS; MLS #4998347-TURN KEY;				1,985				08/20/2024			MARCH JOSEPH & GRUNDY-	
0.877	000129 / 135 / 000 / 000 / 000	01	0.31	R1A	5	RCI	C	\$ 535,000	\$ 469,300	1	Q		\$ 392,300
	TENANTS IN COMMON;				1,797				08/28/2024			TARDIF CHRISTOPHER D &	
0.824	000051 / 015 / 000 / 000 / 000	01	2.36	R1	5			\$ 165,000	\$ 136,000	V	Q		
	MLS# 4983784;								09/03/2024			KOZIARSKI WALTER E JR	\$ 117,700
0.893	000107 / 046 / 000 / 000 / 000	01	0.56	R1A	5	RCL	D	\$ 554,000	\$ 494,800	1	Q		
	JWROS; MLS# 5005300;				2,157				09/04/2024			PEDRO KATELYN & NICHOL	\$ 439,500
0.883	000216 / 001 / 000 / 000 / 000	01	1.13	R1A	5	RRR	A	\$ 460,000	\$ 406,400	1	Q		
	JWROS; MLS# 5002268;				1,760				09/09/2024			JUBINVILLE GUY M	\$ 356,700
0.912	000255 / 009 / 000 / BS0 / 046	01	0.00	R1	5			\$ 79,533	\$ 72,500	1	Q		
	BOAT SLIP #46 ONLY; JWROS;								09/11/2024			CRAVER ALEXANDRA & KYL	\$ 63,300
0.888	000173 / 017 / 000 / 000 / 000	02	0.53	R1W	9	RRA	A	\$ 1,250,000	\$ 1,110,200	1	Q		
	MLS# 5001596;				1,373				09/16/2024			VON SNEIDERN KAREN	\$ 1,034,500
0.825	000069 / 003 / 000 / 000 / 000	01	1.77	R1	4	RCC	C	\$ 615,000	\$ 507,200	1	Q		
	MLS# 5005369;				2,467				09/17/2024			SILVA MATTHEW & SARAH	\$ 458,200
0.892	000099 / 116 / 000 / 000 / 000	01	0.20	R1A	5	RCI	2	\$ 430,000	\$ 383,500	1	Q		
	JWROS; MLS# 5001674;				1,318				09/17/2024			LAVASSEUR KEVIN ROBERT	\$ 304,100
0.854	000201 / 012 / 000 / 000 / 000	01	1.22	R1	5	RRA	A	\$ 371,000	\$ 316,900	1	Q		
	JWROS; MLS# 5008647;				1,297				09/17/2024			STRICKLAND ANDREW	\$ 278,900
0.803	000169 / 047 / 000 / 001 / 002	01	0.00	R1W	9	RLW	A	\$ 278,000	\$ 223,200	1	Q		
	NO MLS FOUND;				530				09/18/2024			CHAN ANNA S & LOUIS	\$ 208,900
1.328	000288 / 008 / 000 / 00A / 023	01	0.00	R1	5			\$ 40,000	\$ 53,100	1	Q		
	BAUER REV TR-50% & BRENDA M STOWE REV TR 50%; MLS# <sup>z</sup>								10/07/2024			CARRASCO RALPH & LAURA	\$ 46,200
0.807	000169 / 029 / 000 / 000 / 000	01	0.50	R1	7	RCC	C	\$ 649,000	\$ 524,000	1	Q		
	MLS# 5009369;				2,639				10/08/2024			HAMPTON PHILLIP G & PA	\$ 468,200
1.778	000216 / 002 / 000 / 000 / 000	01	1.50	R1A	5	RCN	D	\$ 450,000	\$ 800,300	1	Q		
	JWROS; MLS# 5009259;				4,245				10/09/2024			ALLEN-SCANNELL CAROLE	\$ 713,200
0.987	000122 / 006 / 000 / 000 / 000	01	0.69	R1A	5	RCL	D	\$ 750,000	\$ 740,400	1	Q		
	TIC; MLS# 5008091;				2,748				10/15/2024			DIONNE JANET MARIE	\$ 528,900
1.007	000188 / 017 / 000 / 000 / 000	02	0.34	R2W	9	RRA	A	\$ 1,450,000	\$ 1,459,600	1	Q		
	JWROS; MLS# 5011333;				1,839				10/18/2024			PJC REVOCABLE TRUST OF	\$ 1,342,800
1.042	000134 / 003 / 000 / 000 / 000	01	21.20	R1	5			\$ 265,000	\$ 276,100	V	Q		
	BOATSLIP ONLY - MLS# 4990621;								10/22/2024			KEENAN KELLY A TRST/NO	\$ 244,900
25	000099 / 077 / 000 / 000 / 000	01	0.45	R1A	5	RCI	B	\$ 530,000	\$ 457,600	1	Q		
110	MLS# 4990571;				1,577				10/25/2024			PLOWMAN ROBERT S & AND	\$ 363,200

Ratio	Parcel ID	Zone	Acres	LC	NC	BR	SH	Sale Price	Assessment	I	Q	Unqualified Description	Prior Year Assessment
	Sale Note				Eff. Area				Sale Date			Grantor	
1.005	000044 / 033 / 000 / 000	03	1.40	CI	G	COW	A	\$ 950,000	\$ 954,500	1	Q		\$ 644,900
0.894	000247 / 015 / 000 / 000	01	3.60	R1	5	RCC	C	\$ 685,000	\$ 612,400	1	Q	NICA-LEE REALTY TRUST	
0.681	000267 / 004 / 000 / 000	02	1.10	RIW	9	RCT	A	\$ 2,075,000	\$ 1,412,600	1	Q	DICECCA CHARLES & ULMAN	\$ 582,500
1.097	000196 / 005 / 000 / 000	02	0.93	RIW	9	RRR	A	\$ 2,835,000	\$ 3,110,900	1	Q	KOLLING MARGARET JANE	\$ 1,297,400
0.889	320 REDDING LANE LLC HAS 75% & COLINBROOKE INVESTM 4,310	02	0.38	RIW	9	RMO	D	\$ 2,050,000	\$ 1,822,500	1	Q	KINNEY JOHN M & CYNTHI	\$ 3,097,100
0.889	000236 / 031 / 000 / 000	01	0.00	R1	5			\$ 145,000	\$ 153,100	1	Q	VANZANDT MICHAEL C &	\$ 1,614,800
1.056	000255 / 009 / 000 / BS0 / 007	01	0.00	R1	5				11/04/2024				
0.865	BOAT SLIP # 7 ONLY; MLS# 5003539;	02	1.30	RIW	9	RMO	A	\$ 2,625,000	\$ 2,270,000	1	Q	WENTWORTH KENNETH F	\$ 133,700
0.901	000099 / 031 / 000 / 000	01	0.20	R1A	5	RC1	D	\$ 485,000	\$ 436,800	1	Q	HOYT RUSSELL W & GENE	\$ 2,066,800
0.961	000139 / 010 / 000 / 000	01	1.54	R1	5	RRA	A	\$ 350,000	\$ 336,400	1	Q	O'NEIL ROBERT S & ROSE	\$ 294,600
0.946	000287 / 026 / 000 / 000	01	0.94	R1	6	RRA	A	\$ 465,000	\$ 440,100	1	Q	MASTRO TERRY K 2004 RE	\$ 393,100
1.085	000192 / 006 / 001 / 000	01	5.07	R1	5			\$ 149,000	\$ 161,600	V	Q	AMES WILL & CHRISTINE	\$ 0
0.885	000072 / 037 / 000 / 000	01	0.34	R1A	5	RC1	B	\$ 408,000	\$ 360,900	1	Q		
1.313	000121 / 143 / 000 / 000	01	0.55	R1A	5	RC1	B	\$ 275,000	\$ 361,100	1	Q	O'SHAUGHNESSY FAMILY I	\$ 301,100
0.846	MLS# 5018999, SOLD "IN NEED OF TLC"	01	2.14	R1	5			\$ 160,000	\$ 135,300	V	Q	JOHNSTON THERESA L	\$ 332,300
1.018	000129 / 043 / 000 / 000	01	1.42	R1A	5	RCC	D	\$ 560,000	\$ 570,300	1	Q	TREMBLAY LAWRENCE C SR	\$ 111,700
0.999	JWROS; MLS# 5013761;	01	1.20	R1	5	RCE	D	\$ 525,000	\$ 524,500	1	Q	JACKLE TODD R & MARYAN	\$ 491,600
1.026	000063 / 003 / 000 / 000	01	8.60	R1	8	RCC	C	\$ 680,000	\$ 697,400	1	Q	ULM STEWART A	\$ 505,600
1.083	MLS# 5018363-PUBLIC AUCTION - SOOT & FREEZE DAMAGE;	01	0.21	R1A	5	RCL	D	\$ 425,000	12/04/2024			WALTER CHERIE M AKA WA	\$ 604,900
0.881	JWROS; MLS# 5006391;	01	1.39	R1	5	RRA	A	\$ 580,000	\$ 460,300	1	Q	FERNANDES ODETTE S & J	\$ 379,400
25	000067 / 023 / 000 / 000	01	1.03	R1A	7	RMO	D	\$ 850,000	\$ 878,700	1	Q	10 PEASE ROAD 2020 TRU	\$ 448,600
11	JWROS; MLS# 5008371;	01	3,527						12/12/2024			QUAN FAMILY REV TRUST	\$ 810,300

Ratio	Parcel ID	Zone	Acres	LC	NC	BR	SH	Sale Price	Assessment	I	Q	Unqualified Description	Prior Year Assessment
	Sale Note				Eff. Area				Sale Date			Grantor	
1.230	000282 / 033 / 000 / 000 / 000	02	0.87	R1W	9	RMO D	\$ 3,800,000	\$ 4,672,400	I	Q			\$ 4,699,800
	JWROS; MLS# 5009214;				7,109				12/12/2024			CARLISLE ROBERT H & HA	
0.993	000129 / 029 / 000 / 000 / 000	01	0.46	R1A	5	RMO C	\$ 652,500	\$ 648,000	I	Q			\$ 529,200
	MLS# 4996028;				2,659				12/17/2024			TIERNEY MICHAEL & DENI	
0.838	000243 / 035 / 000 / 000 / 000	02	0.49	R1W	9	RMO D	\$ 4,125,000	\$ 3,456,500	I	Q			
	MLS# 4975401, SOLD W 243-001-001; MULTI-PARCEL SALE CA				4,494				12/20/2024			35 BRAUN BAY LLC	
1.632	000044 / 025 / 001 / 000 / 000	01	1.25	R1	5		\$ 78,000	\$ 127,300	V	Q			\$ 2,210,800
	NO MLS;								12/30/2024			LINCOLN FAMILY REV TRU	
1.024	000093 / 042 / 000 / 000 / 000	01	0.26	R1A	5	RC1 B	\$ 395,000	\$ 404,300	I	Q			\$ 110,400
	MLS# 5022748;				1,309				12/31/2024			WILLAS 2020 TRUST	
0.790	000169 / 074 / 000 / 000 / 000	03	22.13	CI	H		\$ 550,000	\$ 434,500	V	Q			\$ 344,200
	NO MLS FOUND;								01/03/2025			MERLINO RICHARD P & AN	
1.118	000149 / 011 / 000 / 000 / 000	02	1.46	R1W	9	RMO D	\$ 2,075,000	\$ 2,319,900	I	Q			\$ 407,200
	MLS# 4995886;				3,636				01/08/2025			TAUSSIG ERIC & MARLENE	
0.737	000026 / 007 / 000 / 000 / 000	01	6.23	R1	5	RMO A	\$ 1,460,000	\$ 1,076,300	I	Q			\$ 2,160,400
	MLS# 5013631;				3,859				01/14/2025			GIROUX NORMAN & KAREN	
1.118	000050 / 011 / 000 / 000 / 000	01	1.10	R1	4	RCN C	\$ 290,000	\$ 324,300	I	Q			\$ 932,700
	MLS# 5012571;				2,304				01/15/2025			ASSURANCE REI LLC	
0.854	000071 / 004 / 000 / 000 / 000	01	0.58	R1	4	MHS A	\$ 286,000	\$ 244,300	I	Q			\$ 359,500
	JWROS; MLS# 5024201;				1,375				01/15/2025			NICOL MARGARET M TRUST	
0.948	000195 / 009 / 000 / 000 / 000	02	0.42	R1W	9	RAD B	\$ 3,325,000	\$ 3,152,700	I	Q			\$ 192,900
	MLS# 4964847;				4,312				01/16/2025			ABRAMOWITZ ARTHUR REV	
1.032	000014 / 001 / 000 / 000 / 000	01	13.39	R1	5	RCC C	\$ 700,000	\$ 722,600	I	Q			\$ 2,194,800
	BRIAN F SHEA DCD 10-10-2021 BK 3807 PG 683; JWROS; MLS# 5 4,108								01/17/2025			SHEA MAUREEN P	
1.102	000224 / 014 / 000 / 000 / 000	01	1.34	R1	5	RCL D	\$ 567,000	\$ 624,900	I	Q			\$ 646,600
	JWROS; MLS# 5014286;				2,925				02/18/2025			CHAPMAN SPENCER T & RO	
0.441	000288 / 008 / 000 / BS0 / 043	01	0.00	R1	5		\$ 120,000	\$ 52,900	I	Q			\$ 563,100
	UNIT LOCKER 0-43; MLS# 5026578;								02/20/2025			SRP PROPERTIES LLC	
0.959	000207 / 002 / 000 / 000 / 000	01	2.83	R1A	5	RMO A	\$ 3,016,000	\$ 2,891,800	I	Q			\$ 46,000
	JWROS;				7,038				02/21/2025			HUGEL JEFFREY C	
1.028	000207 / 009 / 000 / 000 / 000	01	3.16	R1A	5		\$ 484,000	\$ 497,500	V	Q			\$ 2,685,700
	JWROS;								02/21/2025			HUGEL JEFFREY C	
0.622	000255 / 009 / 000 / BS0 / 106	01	0.00	R1	5		\$ 205,000	\$ 127,600	I	Q			\$ 431,200
	BOAT SLIP 106; MLS# 5027476;								02/21/2025			MURPHY MARK L REV TRUS	
0.844	000221 / 061 / 000 / 000 / 000	01	1.30	R1	5	RCC B	\$ 535,000	\$ 451,500	I	Q			\$ 111,400
	JRWOS; MLS# 5024795;				2,096				02/24/2025			SMITH TIMOTHY COLE REV	
0.818	000238 / 007 / 000 / 000 / 000	01	1.60	R1	8	RCL D	\$ 621,500	\$ 508,200	I	Q			\$ 418,800
25	JRWOS; MLS# 5026426;				2,450				03/06/2025			BLUNDO SCOTT F & LAURA	
112	000255 / 009 / 000 / BS0 / 005	01	0.00	R1	5		\$ 192,000	\$ 153,100	I	Q			\$ 438,100
	BOATSLIP #5, JWROS;								03/25/2025			FRASCATORE VINCENT A &	
													\$ 133,700

Ratio	Parcel ID	Zone	Acres	LC	NC	BR	SH	Sale Price	Assessment	I	Q	Unqualified Description	Prior Year Assessment
	Sale Note					Eff. Area			Sale Date	Grantor			
0.938	000067 / 006 / 000 / 000 / 000 MLS# 5025052;	01	3.00	R2	5	RFD	D	\$ 615,000	\$ 576,800	I	Q	MONIZ DONNA L & SILVIA	\$ 456,300

**Sales Analysis Results**  
**Moultonborough -- 12/01/2025**

<b>Sales Analysis Statistics</b>			
Number of Sales:	<b>103</b>	Mean Sales Ratio:	<b>0.9586</b>
Minimum Sales Ratio:	<b>0.4408</b>	Median Sales Ratio:	<b>0.9450</b>
Maximum Sales Ratio:	<b>1.7784</b>	Standard Deviation:	<b>0.1817</b>
Aggregate Sales Ratio:	<b>0.9335</b>	Coefficient of Dispersion:	<b>13.3898</b>
		Price Related Differential:	<b>1.0269</b>
<b>Sales Analysis Criteria</b>			
Sold: 4/1/2024 - 3/31/2025		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 - 2025		Trend: 0.000% Prior to 12/01/2025	
Story Height: ALL		Neighborhood: ALL	
Base Rate: ALL		Zone: ALL	
Qualified: YES		Unqualified: NO	
Improved: YES		Vacant: YES	
View: All		Waterfront: All	
Include Comm./Ind./Util.: YES		Water Body: ANY	
Filter By Current: NO			

**Sales Analysis Results**  
**Moultonborough -- 12/01/2025**

<b>Sales Analysis Statistics</b>			
Number of Sales:	<b>221</b>	Mean Sales Ratio:	<b>1.0137</b>
Minimum Sales Ratio:	<b>0.4000</b>	Median Sales Ratio:	<b>0.9680</b>
Maximum Sales Ratio:	<b>2.0340</b>	Standard Deviation:	<b>0.2479</b>
Aggregate Sales Ratio:	<b>0.9750</b>	Coefficient of Dispersion:	<b>17.9256</b>
		Price Related Differential:	<b>1.0397</b>
<b>Sales Analysis Criteria</b>			
Sold: 4/1/2023 - 3/31/2025		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 - 2025		Trend: 0.000% Prior to 12/01/2025	
Story Height: ALL		Neighborhood: ALL	
Base Rate: ALL		Zone: ALL	
Qualified: YES		Unqualified: NO	
Improved: YES		Vacant: YES	
View: All		Waterfront: All	
Include Comm./Ind./Util.: YES		Water Body: ANY	
Filter By Current: NO			

**Sales Analysis Results**  
**Moultonborough -- 10/17/2024**

<b>Sales Analysis Statistics</b>			
Number of Sales:	<b>121</b>	Mean Sales Ratio:	<b>0.9213</b>
Minimum Sales Ratio:	<b>0.4134</b>	Median Sales Ratio:	<b>0.8925</b>
Maximum Sales Ratio:	<b>1.6194</b>	Standard Deviation:	<b>0.2337</b>
Aggregate Sales Ratio:	<b>0.9003</b>	Coefficient of Dispersion:	<b>19.5745</b>
		Price Related Differential:	<b>1.0233</b>
<b>Sales Analysis Criteria</b>			
Sold: 4/1/2023 - 3/31/2024		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 - 2024		Trend: 0.5% Prior to 04/01/2024	
Story Height: ALL		Neighborhood: ALL	
Base Rate: ALL		Zone: ALL	
Qualified: YES		Unqualified: NO	
Improved: YES		Vacant: YES	
View: All		Waterfront: All	
Include Comm./Ind./Util.: YES		Water Body: ANY	
Filter By Current: NO			

**Appendix I**  
**All Unqualified Sales**

**Moultonborough Sales List**

**Unqualified Sales Between 04/01/2023 and 03/31/2025 Sorted by Sale Date**

Dated	Bk	Pg	QI	Parcel ID	Location	Grantor	Sales Price
04/03/2023	3716	0260	UI	000120 / 012 / 000 / 000 / 000	33 BADEN STREET	BLAISDELL RICKY A &	0
04/03/2023	3716	0459	UI	000144 / 013 / 000 / 000 / 000	187 MOULTONBORO NECK	CRAWFORD DAVID J & K	0
04/03/2023	3716	0109	UV	000150 / 024 / 000 / 000 / 000	8 JUNGFRAU STREET	PLANTE JEFFREY J & D	0
04/03/2023	3716	0234	UI	000213 / 005 / 000 / 000 / 000	843 MOULTONBORO NECK	MOHAN BRANDY S & SEA	0
04/04/2023	3716	0499	UI	000245 / 115 / 000 / 000 / 000	27 ECHO LANDING ROAD	ENRIGHT DANA & SHARO	5,685,000
04/05/2023	3716	0792	UI	000207 / 002 / 000 / 000 / 000	24 TENNIS LANE	HUGEL CORNELIA IRREV	0
04/06/2023	3716	0940	UI	000069 / 024 / 000 / 000 / 000	354 GOV. WENTWORTH H	LOUDON REAL ESTATE I	200,000
04/06/2023	3716	0891	UI	000093 / 044 / 000 / 000 / 000	34 SHANGRI LA DRIVE	WALSH MICHAEL J & MA	0
04/06/2023	3716	0993	UI	000098 / 034 / 000 / 000 / 000	29 LUCERNE STREET	CAHILL JOHN A & JOSE	235,000
04/06/2023	3716	0893	UI	000169 / 044 / 000 / 002 / 003	18 ALPINE PARK ROAD	HARRIGAN KATHERINE L	0
04/07/2023	3717	0134	UV	000189 / 015 / 000 / 000 / 000	ARROW TRAIL	PAPAGOLOS MANUEL C &	0
04/07/2023	3717	0134	UV	000189 / 018 / 000 / 000 / 000	30 ARROW TRAIL	PAPAGOLOS MANUEL C &	0
04/07/2023	3717	0018	UI	000263 / 058 / 000 / 000 / 000	29 WEST POINT ROAD	O'CONNOR SARAH A & B	0
04/10/2023	3717	0347	UV	000223 / 036 / 000 / 000 / 000	44 HERMIT COVE ROAD	WILLIAMS MARK G JR	2,500,000
04/10/2023	3717	0347	UV	000223 / 037 / 000 / 000 / 000	2 HERMIT ISLAND	WILLIAMS MARK G JR	2,500,000
04/12/2023	3717	0510	UI	000094 / 014 / 000 / 000 / 000	12 VICTORY LANE	WOLCOTT HERBERT S	0
04/12/2023	3717	0593	UI	000134 / 004 / 000 / 000 / 000	83 GREENES BASIN ROA	PADDLEFORD CUMINGS F	625,000
04/12/2023	3717	0546	UV	000179 / 033 / 000 / 000 / 000	532 SHAKER JERRY ROA	NIXON GEORGE J JR &	0
04/14/2023	3717	1055	UI	000100 / 015 / 000 / 000 / 000	135 SUNRISE DRIVE	135 SUNRISE DRIVE LL	0
04/17/2023	3718	0166	UI	000270 / 006 / 000 / 000 / 000	42 DEERHAVEN ROAD	MEZZANOTTE EDWARD J	0
04/17/2023	3718	0191	UI	000270 / 006 / 000 / 000 / 000	42 DEERHAVEN ROAD	MEZZANOTTE EDWARD J	0
04/17/2023	3718	0179	UV	000279 / 002 / 001 / 000 / 000	PATTEN HILL ROAD	MEZZANOTTE EDWARD J	0
04/18/2023	ET22	0216	UI	000121 / 095 / 000 / 000 / 000	61 BADEN STREET	DAY JEAN F - ESTATE	0
04/18/2023	3718	0534	UI	000174 / 080 / 000 / 000 / 000	122 HANSON DRIVE	BAXTER DAVID A & CAT	0
04/21/2023	3718	1024	UI	000100 / 006 / 000 / 000 / 000	55 HEMLOCK HARBOR DR	FRICK JANET B	0
04/21/2023	3718	0985	UI	000121 / 128 / 000 / 000 / 000	19 CARDINAL STREET	BUCKLEY KAREN D	0
04/24/2023	ET22	0013	UI	000162 / 063 / 000 / 000 / 000	36 WENTWORTH SHORES	DILTZ THELMA ESTATE	0
04/26/2023	ET23	0225	UI	000142 / 037 / 000 / 000 / 000	14 JACKS ROAD	DIRIENZO ISABELLE K	0
04/26/2023	3719	0388	UI	000251 / 005 / 000 / 000 / 000	46 SPECTACLE CIRCLE	MCGUIRE MICHAEL C &	0
04/27/2023	3719	0549	UV	000051 / 034 / 001 / 000 / 000	50 OLD ROUTE 109	NELSON FAMILY REVOC	0
04/28/2023	3719	0578	UI	000106 / 032 / 000 / 000 / 000	49 BRICK KILN ROAD	BAKER ROBERT & CANDI	0
05/01/2023	3719	0954	UI	000092 / 059 / 000 / 000 / 000	15 WOODSTREAM DRIVE	ROBINSON PAUL F JR	0
05/01/2023	0000	0000	UI	000213 / 017 / 000 / CG0 / 051	65 BARRETT PLACE	MELLO ERIC	0
05/03/2023	3720	0069	UI	000115 / 035 / 000 / 000 / 000	483 WHITTIER HIGHWAY	BLACKEY EARL & LYNDA	0
05/03/2023	3720	0071	UI	000169 / 062 / 000 / 000 / 000	8 LAKE SHORE DRIVE	BLACKEY LINDA M & EA	0
05/03/2023	3720	0074	UI	000169 / 064 / 000 / 000 / 000	2 EARL DRIVE	BLACKEY EARL R	0
05/03/2023	3720	0090	UI	000180 / 010 / 000 / 000 / 000	63 COTTAGE ROAD	MARKEY PHOEBE A S 19	1,625,000
05/04/2023	3720	0185	UI	000129 / 126 / 000 / 000 / 000	85 ST GALLEN STREET	WHITING MARY R & FRE	0
05/04/2023	3720	0164	UI	000200 / 046 / 000 / 000 / 000	144 SWALLOW POINT RO	HALLOWELL ROBERT D	0
05/05/2023	3720	0521	UI	000283 / 014 / 000 / 005 / 018	2 PORTSIDE DRIVE	THOMAS ROBERT T & SU	0
05/05/2023	3720	0524	UV	000283 / 014 / 000 / BS0 / 017	J LANDING BOATSLIP	THOMAS ROBERT T & SU	0
05/08/2023	3720	0737	UI	000092 / 022 / 000 / 000 / 000	24 SUNRISE DRIVE	PETSCHAUER DIANA	475,000
05/08/2023	3720	0723	UI	000093 / 024 / 000 / 000 / 000	141 PARADISE DRIVE	SNELL JARROD & AMAND	0
05/08/2023	3720	0631	UI	000094 / 022 / 000 / 000 / 000	538 GOV. WENTWORTH H	WIGGINS FAMILY TRUST	320,000
05/09/2023	3720	0903	UI	000037 / 004 / 000 / 000 / 000	180 OLD HARVARD ROAD	RICHARDS PETER/RICHA	0
05/09/2023	3720	0906	UI	000037 / 004 / 000 / 000 / 000	180 OLD HARVARD ROAD	LITTLE COVE TRUST	6,000,000
05/09/2023	3720	0909	UV	000037 / 005 / 000 / 000 / 000	OLD HARVARD ROAD	RICHARDS PETER M TRU	3,000,000
05/09/2023	3720	0922	UV	000072 / 022 / 000 / 000 / 000	PARADISE DRIVE	GUZELIAN EVA S REV T	0
05/09/2023	0000	0000	UV	000213 / 017 / 000 / CG0 / 114	65 BARRETT PLACE	STINGLE CHARLES	0
05/11/2023	3721	0085	UI	000252 / 026 / 000 / 000 / 000	101 LUNT ROAD	IRISH GIRL ENTERPRIS	0
05/12/2023	3721	0229	UV	000121 / 172 / 000 / 000 / 000	94 LOCARNO STREET	PROPERTY ONWERS ASSO	32,533
05/14/2023	0000	0000	UI	000213 / 017 / 000 / CG0 / 051	65 BARRETT PLACE	ARSENault TODD	0
05/14/2023	0000	0000	UI	000213 / 017 / 000 / CG0 / 095	65 BARRETT PLACE	BALUKUS SHAWN & TARA	0
05/15/2023	3721	0510	UV	000122 / 013 / 000 / 000 / 000	43 WINTERSPORT STREE	PROPERTY OWNERS ASSO	145,300
05/15/2023	3721	0502	UV	000173 / 034 / 000 / 000 / 000	REDDING LANE	POWER DEBRA J & LIND	1,575,000
05/15/2023	3721	0502	UV	000173 / 035 / 000 / 000 / 000	OVER THE HILL ROAD	POWER DEBRA J & LIND	1,575,000
05/15/2023	3721	0502	UV	000173 / 036 / 000 / 000 / 000	OVER THE HILL ROAD	POWER DEBRA J & LIND	1,575,000
05/15/2023	3721	0502	UV	000195 / 001 / 000 / 000 / 000	REDDING LANE	POWER DEBRA J & LIND	1,575,000
05/15/2023	3721	0502	UV	000195 / 005 / 000 / 000 / 000	EAGLE SHORE ROAD	POWER DEBRA J & LIND	1,575,000
05/15/2023	3721	0502	UV	000195 / 006 / 000 / 000 / 000	EAGLE SHORE ROAD	POWER DEBRA J & LIND	1,575,000
05/15/2023	0000	0000	UI	000213 / 017 / 000 / CG0 / 098	65 BARRETT PLACE	DION PETER & AMY	0
05/16/2023	3721	0675	UI	000100 / 006 / 000 / 000 / 000	55 HEMLOCK HARBOR DR	FRICK JANET B	0
05/17/2023	3721	0866	UV	000170 / 002 / 000 / 005 / 000	15 WHARF ROAD	VALPEY RONALD L	0
05/17/2023	3721	0938	UI	000249 / 044 / 000 / BS0 / 013	CROSSWINDS BOATSLIP	MACGREGOR BRUCE J &	0
05/17/2023	3721	0938	UI	000252 / 002 / 000 / 000 / 000	41 CROSSWINDS DRIVE	MACGREGOR BRUCE J &	0
05/18/2023	3721	1033	UI	000132 / 002 / 000 / 000 / 000	122 TOLTEC POINT ROA	CARROLL KAITLIN MARI	0
05/18/2023	3722	0045	UI	000146 / 004 / 000 / 002 / 000	201 HANSON MILL ROAD	CHRETIEN THOMAS J &	0
05/18/2023	3722	0038	UI	000192 / 008 / 000 / 000 / 000	30 REEDY ROAD	VALLEE PAUL G REVOC	0
05/18/2023	3722	0040	UI	000192 / 008 / 000 / 000 / 000	30 REEDY ROAD	VALLEE ROXANNE	0
05/18/2023	0000	0000	UI	000213 / 017 / 000 / CG0 / 106	65 BARRETT PLACE	MURNANE JAMIE	0
05/22/2023	3722	0557	UI	000099 / 136 / 000 / 000 / 000	4 ROBIN LANE	JEDRASZEK MARK R & C	0
05/23/2023	3722	0667	UV	000121 / 150 / 000 / 000 / 000	28 LOCARNO STREET	BOARI GREGG & SUSAN	0

Dated	Bk	Pg	QI	Parcel ID	Location	Grantor	Sales Price
05/23/2023	3722	0667	UV	000121 / 157 / 000 / 000 / 000	LOCARNO STREET	BOARI GREGG R & USA	0
05/23/2023	3722	0670	UI	000129 / 094 / 000 / 000 / 000	2 BIRCH HILL ISLAND	BOARI GREGG R	0
05/23/2023	0000	0000	UI	000213 / 017 / 000 / CG0 / 00A	65 BARRETT PLACE	FALLON SEAN	0
05/23/2023	0000	0000	UI	000213 / 017 / 000 / CG0 / 011	65 BARRETT PLACE	BETTINCOURT TROY	0
05/23/2023	0000	0000	UI	000213 / 017 / 000 / CG0 / 019	65 BARRETT PLACE	FLAGG ELIZABETH & PE	0
05/23/2023	0000	0000	UI	000213 / 017 / 000 / CG0 / 044	65 BARRETT PLACE	FITZGERALD SHAWN & M	0
05/23/2023	0000	0000	UI	000213 / 017 / 000 / CG0 / 112	65 BARRETT PLACE	LAW SCOTT & JILL	0
05/24/2023	3722	0873	UV	000174 / 079 / 000 / 000 / 000	KRAINEWOOD DRIVE	CHIANGO ANGELO & PAT	0
05/24/2023	3722	0873	UV	000174 / 091 / 000 / 000 / 000	115 HANSON DRIVE	CHIANGO ANGELO & PAT	0
05/24/2023	3722	0783	UV	000288 / 018 / 000 / 000 / 000	STEAMBOAT LANDING R	BOONE RICHARD G & MA	0
05/24/2023	3722	0787	UI	000292 / 003 / 000 / 000 / 000	32 STEAMBOAT LANDING	BOONE MARDEE JO	0
05/25/2023	3722	0972	UI	000113 / 005 / 000 / 000 / 000	75 BISHOP SHORE ROAD	ST PETER ROBERT D	915,000
05/25/2023	3722	0972	UI	000113 / 007 / 000 / 000 / 000	BISHOP SHORE ROAD	ST PETER ROBERT D	915,000
05/25/2023	3720	0085	UI	000245 / 021 / 000 / 000 / 000	124 FAR ECHO ROAD	LEVAY FAMILY QUAL PE	0
05/26/2023	3723	0626	UI	000108 / 004 / 000 / 000 / 000	406 BEAN ROAD	SULLIVAN CATHERINE E	0
05/26/2023	3723	0434	UI	000146 / 004 / 000 / 035 / 000	201 HANSON MILL ROAD	NORTON SHANNON J & C	0
05/26/2023	3723	0440	UI	000169 / 060 / 000 / 001 / 001	14 LAKE SHORE DRIVE	READ NANCY T/SLAP RO	1,715,000
05/26/2023	3723	0437	UI	000245 / 024 / 000 / BS0 / 012	FAR ECHO ROAD	GAGNON CARLENE A & M	0
05/26/2023	3723	0437	UI	000245 / 049 / 000 / 000 / 000	5 SPARROW LANE	GAGNON CARLENE A & M	0
05/29/2023	0000	0000	UI	000213 / 017 / 000 / CG0 / 098	65 BARRETT PLACE	LEVESQUE ALLEN	0
05/31/2023	3723	0975	UI	000291 / 043 / 000 / 011 / 027	7 WINDERMERE ROAD	ADAMS R & L REV TR 2	870,000
06/01/2023	3724	0142	UV	000018 / 040 / 000 / 000 / 000	1236 WHITTIER HIGHWA	BIG DOG HOLDINGS LLC	0
06/01/2023	3724	0139	UI	000288 / 008 / 000 / L0A / 044	484 LONG ISLAND ROAD	HAMLIN JEFFREY G	23,000
06/02/2023	3724	0322	UI	000204 / 003 / 000 / 000 / 000	130 BUZZELL COVE ROA	MARCEAU REAL ESTATE	860,000
06/05/2023	3724	0741	UI	000140 / 014 / 000 / 000 / 000	52 BEAN ROAD	GREENFIELD ARTHUR II	200,000
06/06/2023	3724	0906	UV	000079 / 002 / 000 / 000 / 000	BEAN ROAD	CAYTEN MARIANNA L	0
06/06/2023	3724	0906	UV	000079 / 003 / 000 / 000 / 000	BEAN ROAD	CAYTEN MARIANNA L	0
06/06/2023	3724	0906	UV	000080 / 001 / 000 / 000 / 000	50 PORTAGE PASS	CAYTEN MARIANNA L	0
06/08/2023	3725	0031	UI	000252 / 026 / 000 / 000 / 000	101 LUNT ROAD	GODDARD COLLEEN	0
06/12/2023	3725	0499	UI	000080 / 006 / 000 / 000 / 000	199 TOMMY LOT ROAD	VON MERTENS PETER B	0
06/13/2023	3725	0668	UI	000072 / 047 / 000 / 000 / 000	44 MOUNTAIN VIEW DRI	MCGANN ROBERT A & KA	0
06/13/2023	3725	0709	UI	000199 / 013 / 000 / 000 / 000	199 EAGLE SHORE ROAD	HARDWICK JOHN C	0
06/13/2023	0000	0000	UI	000213 / 017 / 000 / CG0 / 061	65 BARRETT PLACE	TREMBLAY DAVE & JAMI	0
06/13/2023	0000	0000	UI	000213 / 017 / 000 / CG0 / 094	65 BARRETT PLACE	GASKILL NATE	0
06/15/2023	3725	1012	UI	000194 / 039 / 000 / 000 / 000	14 FALCON WAY	HARRINGTON DAVID & A	0
06/16/2023	3726	0171	UI	000067 / 001 / 000 / 000 / 000	77 LEE ROAD	PARSONS ROBIN L	875,000
06/16/2023	3725	1066	UI	000115 / 027 / 000 / 000 / 000	24 BUTTONWOOD DRIVE	RICHTER MARK R & BAR	0
06/16/2023	3726	0061	UI	000162 / 066 / 000 / 000 / 000	2 ORTON LANE	MOVER MARC	0
06/20/2023	3726	0256	UI	000266 / 011 / 000 / 000 / 000	16 CLEMENT ROAD	O'NEILL PATRICIA B	0
06/20/2023	3726	0249	UV	000288 / 008 / 000 / L0B / 020	484 LONG ISLAND ROAD	ANDERSON ARTHUR E	0
06/25/2023	0000	0000	UI	000213 / 017 / 000 / CG0 / 105	65 BARRETT PLACE	CASCIO MIKE & COLLEE	0
06/26/2023	3727	0207	UI	000263 / 055 / 000 / 000 / 000	22 WOODRIN ROAD	RIGAS JOHN K & EILEE	520,000
06/27/2023	3727	0373	UI	000139 / 015 / 000 / 000 / 000	241 BEAN ROAD	TALBOTT SHIRLEY	175,000
06/28/2023	3727	0668	UI	000120 / 076 / 000 / 000 / 000	39 BASEL STREET	MORRISSEY ROBERT A &	0
06/28/2023	3727	0641	UV	000121 / 108 / 000 / 000 / 000	SUNDORF STREET	SUISSEVALE INCORPORA	0
06/29/2023	3727	0834	UI	000137 / 035 / 001 / 000 / 000	22 VONHURST ROAD	BOTHÉLO WILLIAM S	0
06/29/2023	3727	0828	UI	000179 / 017 / 000 / 000 / 000	22 WYMAN TRAIL	FERNBERG JOHN S & JU	0
06/29/2023	3727	0945	UI	000186 / 022 / 000 / 000 / 000	154 BALD PEAK DRIVE	CLARK ROSALIE CASE R	0
06/30/2023	3727	1072	UV	000222 / 004 / 000 / 000 / 000	47 KIMS ALLEY	WHITTIER ROBIN	0
06/30/2023	3727	1072	UV	000222 / 011 / 000 / 000 / 000	KIMS ALLEY	WHITTIER ROBIN	0
06/30/2023	3727	1093	UI	000245 / 021 / 000 / 000 / 000	124 FAR ECHO ROAD	MCQUADE THERESA	0
06/30/2023	3727	0977	UI	000278 / 004 / 000 / 000 / 000	8 CAPTAINS WALK	FREDRICKSON NH REALT	1,992,400
07/03/2023	3727	0939	UV	000207 / 007 / 000 / 000 / 000	BEACH ROAD	CLARK ROSALIE CASE R	0
07/03/2023	3727	0935	UV	000207 / 025 / 000 / 000 / 000	73 ELKINS POINT ROAD	CLARK ROSALIE CASE R	0
07/05/2023	3728	0574	UI	000037 / 004 / 000 / 000 / 000	180 OLD HARVARD ROAD	OLD HARVARD REALTY T	7,500,000
07/05/2023	3728	0707	UV	000085 / 019 / 000 / 000 / 000	434 BEAN ROAD	GOREY BRENT & HAYES	0
07/05/2023	3728	603	UV	000130 / 031 / 000 / 000 / 000	89 SPITZEN STREET	FOLEY STEVEN & NANCY	0
07/05/2023	3728	0606	UI	000142 / 002 / 000 / 00B / 008	11-B8 REDDING LANE	TYBX3 LLC	300,000
07/05/2023	3728	0633	UI	000142 / 002 / 000 / 00B / 012	11-12 REDDING LANE	TYBX3 LLC	325,000
07/05/2023	3728	0709	UV	000200 / 020 / 000 / 000 / 000	GOODHUE LANE	LAMOUREUX DAVID A &	0
07/05/2023	3728	0711	UV	000201 / 020 / 000 / 000 / 000	14 BAY ROAD	LAMOUREUX DAVID A &	0
07/05/2023	3728	0691	UI	000249 / 029 / 000 / 000 / 000	68 CROSSWINDS DRIVE	NAMCHUK MARK N & GAY	0
07/05/2023	3728	0691	UI	000249 / 043 / 000 / BS0 / 010	CROSSWINDS BOATSLIP	NAMCHUK MARK N & GAY	0
07/06/2023	3728	0831	UI	000104 / 003 / 000 / 000 / 000	68 BUTTONWOOD DRIVE	CROCKETT CHELSEA & F	0
07/06/2023	ET20	0494	UV	000253 / 003 / 002 / 000 / 000	WINAUKEE ROAD	TREMBLAY MABEL E A E	0
07/06/2023	ET20	0494	UV	000253 / 003 / 005 / 000 / 000	3 TANGLEWOOD SHORES	TREMBLAY MABEL E A E	0
07/07/2023	ET23	0336	UI	000135 / 011 / 000 / 000 / 000	11 MOULTONBORO NECK	CLIFFORD SALLY E - E	0
07/10/2023	3729	0186	UI	000167 / 010 / 000 / 000 / 000	53 KRAINEWOOD DRIVE	SHEPPARD JOHN F	150,000
07/10/2023	3729	0141	UV	000288 / 008 / 000 / L0C / 003	484 LONG ISLAND ROAD	MESERVE MARILYN M TR	0
07/11/2023	3729	0239	UI	000072 / 016 / 000 / 000 / 000	81 PARADISE DRIVE	ACT FIVE PROPERTIES	659,900
07/11/2023	3729	0315	UI	000107 / 009 / 000 / 000 / 000	5 DEERCROSSING	FOUR S REALTY TRUST	0
07/11/2023	0000	0000	UI	000213 / 017 / 000 / CG0 / 013	65 BARRETT PLACE	GALVIN STEPHEN	0
07/11/2023	3729	0356	UI	000217 / 035 / 000 / 000 / 000	22 PANTHER PATH	WILLIAMS ROBERTON CA	0
07/12/2023	3729	0635	UV	000099 / 067 / 000 / 000 / 000	39 EDEN LANE	THORNTON CHRISTOPHER	0
07/12/2023	3729	0476	UV	000122 / 006 / 000 / 000 / 000	24 CORTINA STREET	PELISSIER ARTHUR & P	75,000
07/12/2023	3729	0584	UI	000142 / 002 / 000 / 00A / 004	11-A4 REDDING LANE	TYBX3 LLC	288,000

Dated	Bk	Pg	QI	Parcel ID	Location	Grantor	Sales Price
07/12/2023	3729	0467	UI	000142 / 002 / 000 / 00B / 013	11-13 REDDING LANE	TYBX3 LLC	325,000
07/13/2023	3729	0868	UV	000074 / 011 / 000 / 000 / 000	LEES MILL ROAD	RICHARDSON VERNE L	0
07/13/2023	3729	0755	UV	000099 / 133 / 000 / 000 / 000	GLEN FOREST DRIVE	WIEDMAN LORNA L TRUS	200,000
07/13/2023	3729	0764	UI	000174 / 048 / 000 / 000 / 000	8 DEEPWATER POINT	FAUCON WILLIAM N SR	0
07/13/2023	3729	0767	UV	000174 / 079 / 000 / 000 / 000	KRAINEWOOD DRIVE	CHIANGO ANGELO L JR	0
07/13/2023	3729	0767	UV	000174 / 091 / 000 / 000 / 000	115 HANSON DRIVE	CHIANGO ANGELO L JR	0
07/14/2023	3729	0876	UI	000044 / 030 / 000 / 000 / 000	1110 WHITTIER HIGHWA	RICHARDSON VERNE L &	0
07/14/2023	3729	0880	UV	000074 / 011 / 000 / 000 / 000	LEES MILL ROAD	RICHARDSON VERNE L &	0
07/14/2023	3729	0882	UI	000142 / 002 / 000 / 00A / 003	11-A3 REDDING LANE	TYBX3 LLC	288,000
07/14/2023	3729	1083	UI	000161 / 003 / 000 / 000 / 000	79 JEREMIAH SMITH RO	LAKESIDE LIVING TRUS	0
07/14/2023	3730	0057	UV	000243 / 001 / 001 / 000 / 000	LONG POINT ROAD	REARDON MICHAEL/ZENG	0
07/14/2023	3730	0057	UV	000243 / 035 / 000 / 000 / 000	32 BRAUN BAY ROAD	REARDON MICHAEL/ZENG	0
07/15/2023	0000	0000	UI	000213 / 017 / 000 / CG0 / 039	65 BARRETT PLACE	HAMMERSLEY JERRY & F	0
07/17/2023	3730	0362	UI	000249 / 014 / 000 / 000 / 000	136 TANGLEWOOD SHORE	ROBINSON DEAN J & LI	0
07/17/2023	3730	0146	UI	000264 / 010 / 000 / 000 / 000	85-87 LEEWARD SHORES	MAKI BRIAN DANIEL	3,600,000
07/18/2023	3730	0599	UV	000002 / 007 / 000 / 000 / 000	488 OSSipee MOUNTAIN	FAUTEUX CAMMY D	130,000
07/18/2023	3730	0572	UI	000142 / 002 / 000 / 00B / 007	11-B7 REDDING LANE	TYBX3 LLC	300,000
07/18/2023	3730	0724	UI	000243 / 026 / 000 / 000 / 000	250 LONG POINT ROAD	MANSFIELD JANE P REV	0
07/18/2023	3730	0564	UV	000249 / 017 / 000 / 000 / 000	TANGLEWOOD SHORES R	ROBINSON DEAN J & LI	0
07/21/2023	3731	0362	UI	000002 / 001 / 000 / 000 / 000	467 OSSipee MOUNTAIN	TILTON REBECCA B REV	0
07/21/2023	3731	0366	UI	000002 / 001 / 000 / 000 / 000	467 OSSipee MOUNTAIN	TILTON HOWARD F JR	0
07/24/2023	3731	0471	UI	000142 / 002 / 000 / 00A / 001	11-A1 REDDING LANE	TYBX3 LLC	300,000
07/25/2023	3731	1010	UV	000245 / 024 / 000 / BS0 / 028	FAR ECHO ROAD	SALIPANTE MARIE J	0
07/25/2023	3731	0927	UI	000278 / 007 / 000 / 000 / 000	304 LONG ISLAND ROAD	HAMILTON BRUCE W & A	0
07/27/2023	3732	0167	UI	000263 / 022 / 000 / 000 / 000	116 LONG ISLAND ROAD	PASSEN JEFFREY S & P	0
07/28/2023	3732	0371	UI	000131 / 020 / 000 / 000 / 000	244 WENTWORTH SHORES	KELLIHER DEBORAH L	0
07/28/2023	3732	0490	UI	000199 / 028 / 000 / 000 / 000	158 EAGLE SHORE ROAD	TINEL TIMOTHY P	365,200
07/28/2023	0000	0000	UI	000213 / 017 / 000 / CG0 / 055	65 BARRETT PLACE	DUNCAN ROB & DENAULT	0
07/31/2023	3732	0842	UI	000146 / 008 / 000 / 000 / 000	9 TOLTEC POINT ROAD	MASSARO ANTHONY C	0
08/02/2023	3733	0172	UI	000272 / 035 / 000 / 000 / 000	70 WOODRIN ROAD	ANSELMO DOLORES M &	0
08/03/2023	3733	0602	UV	000072 / 064 / 000 / 000 / 000	53 MOUNTAIN VIEW DRI	WILLAX CHARLENE A	0
08/03/2023	3733	0602	UV	000072 / 065 / 000 / 000 / 000	MOUNTAIN VIEW DRIVE	WILLAX CHARLENE A	0
08/08/2023	3734	0098	UV	000121 / 172 / 000 / 000 / 000	94 LOCARNO STREET	O'BRIEN PATRICK & CO	0
08/08/2023	0000	0000	UI	000213 / 017 / 000 / CG0 / 00D	65 BARRETT PLACE	MAHAR ROBERT & JESSI	0
08/08/2023	3734	0129	UI	000283 / 014 / 000 / 013 / 051	22 TOPSIDE ROAD	ATWOOD MARY LUCAS RE	1,199,000
08/08/2023	3734	0129	UI	000283 / 014 / 000 / BS0 / 018	J LANDING BOATSLIP	ATWOOD MARY LUCAS RE	1,199,000
08/09/2023	3734	0305	UI	000146 / 004 / 000 / 056 / 000	201 HANSON MILL ROAD	SULLIVAN JOHN E & SU	305,000
08/09/2023	3734	0305	UI	000146 / 004 / 000 / BS0 / 015	ARCADIA BOATSLIP	SULLIVAN JOHN E & SU	305,000
08/09/2023	3734	0308	UI	000254 / 050 / 000 / 000 / 000	2 FOLEY ISLAND	STAPLETON MICHAEL J	0
08/10/2023	3734	0445	UI	000242 / 009 / 000 / 000 / 000	36 RUPPERT ROAD	FITZPATRICK RICHARD	0
08/10/2023	3734	0448	UV	000243 / 028 / 001 / 000 / 000	RUPPERT ROAD	FITZPATRICK RICHARD	0
08/14/2023	3734	0870	UI	000173 / 014 / 000 / 000 / 000	191 HANSON DRIVE	DEDONATO KAREN M FAM	0
08/14/2023	3734	0815	UV	000221 / 042 / 000 / 000 / 000	80 CATLIN ESTATE ROA	O'CONNELL PAUL G	0
08/16/2023	3735	0106	UI	000023 / 019 / 000 / 00B / 012	MOULTONBORO AIRPORT	YOUNG SCOTT S	180,000
08/16/2023	3735	0106	UI	000023 / 020 / 000 / 00A / 001	MOULTONBORO AIRPORT	YOUNG SCOTT S	180,000
08/16/2023	3735	0106	UI	000023 / 020 / 000 / 00A / 004	MOULTONBORO AIRPORT	YOUNG SCOTT S	180,000
08/17/2023	3735	0230	UI	000141 / 031 / 000 / 000 / 000	22 GLIDDEN ROAD	POPKIN ROBERT & MARI	0
08/17/2023	3735	0225	UI	000163 / 016 / 000 / 000 / 000	33 STURGEON LANE	FURDON DANIEL B & ME	50,000
08/17/2023	3735	0264	UI	000242 / 004 / 000 / 000 / 000	23 EAST SPUR ROAD	HAYWOOD PAUL R & JOY	0
08/18/2023	3735	0345	UI	000142 / 002 / 000 / 00A / 005	11-A5 REDDING LANE	TYBX3 LLC	300,000
08/18/2023	3735	0382	UI	000201 / 008 / 000 / 000 / 000	41 MORRILL DRIVE	BANKS STEVEN P & KIM	0
08/21/2023	3735	0750	UI	000044 / 030 / 000 / 000 / 000	1110 WHITTIER HIGHWA	RICHARDSON V ERNE L	0
08/21/2023	3575	0743	UV	000074 / 011 / 000 / 000 / 000	LEES MILL ROAD	RICHARDSON VERNE L	0
08/21/2023	3735	0745	UV	000074 / 011 / 000 / 000 / 000	LEES MILL ROAD	RICHARDSON VERNE L &	0
08/21/2023	3735	0814	UV	000122 / 009 / 000 / 000 / 000	ALBERT STREET	SKIFFINGTON JOSEPH B	0
08/21/2023	3735	0805	UI	000174 / 021 / 000 / 000 / 000	20 SALMON MEADOW LAN	ADDUCI GLENN A & BAR	2,500,000
08/21/2023	3735	0778	UI	000252 / 020 / 000 / 000 / 000	368 WINAUKEE ROAD	STRAND CONSTANCE A	0
08/21/2023	3735	0779	UI	000252 / 020 / 000 / 000 / 000	368 WINAUKEE ROAD	MULLAN JAMES F TRUST	700,000
08/21/2023	3735	0740	UI	000282 / 027 / 000 / 000 / 000	23 ADAMS SHORE ROAD	DEVITO DAVID A	0
08/21/2023	3735	0737	UV	000288 / 008 / 000 / LOC / 015	484 LONG ISLAND ROAD	DEVITO DAVID JR	0
08/22/2023	3735	0951	UI	000167 / 010 / 000 / 000 / 000	53 KRAINEWOOD DRIVE	KEKA 22 TRUST	0
08/22/2023	3735	0318	UI	000213 / 020 / 000 / 000 / 000	21 SMITH ROAD	MASON DONALD F JR	0
08/23/2023	3736	0098	UV	000107 / 009 / 000 / 000 / 000	5 DEERCROSSING	FOUR S REALTY TRUST	30,000
08/23/2023	3736	0104	UV	000107 / 010 / 000 / 000 / 000	DEERCROSSING	FOUR S REALTY TRUST	45,000
08/23/2023	3736	0098	UI	000107 / 016 / 000 / 000 / 000	12 DEERCROSSING	FOUR S REALTY TRUST	30,000
08/23/2023	3736	0137	UI	000187 / 009 / 000 / 000 / 000	108 PINE NEEDLE LANE	ROBINSON A CUSHING &	2,750,000
08/23/2023	3736	0034	UI	000272 / 041 / 000 / 000 / 000	83 WOODRIN ROAD	JOHNSON DANA & JENN	0
08/23/2023	3736	0181	UV	000288 / 008 / 000 / LOA / 021	484 LONG ISLAND ROAD	SPOONER PATRICIA	0
08/24/2023	3736	0340	UI	000238 / 013 / 000 / 000 / 000	25 HAUSER ESTATES RO	COPPINGER ANDREW & J	0
08/28/2023	3736	0633	UV	000080 / 007 / 000 / 000 / 000	TOMMY LOT ROAD	QUIET LAKES REALTY T	0
08/28/2023	3736	0633	UV	000081 / 002 / 000 / 000 / 000	SMALL ISLAND - NO N	QUIET LAKES REALTY T	0
08/28/2023	3736	0633	UV	000081 / 004 / 000 / 000 / 000	205 TOMMY LOT ROAD	QUIET LAKES REALTY T	0
08/28/2023	3736	0633	UV	000081 / 004 / 001 / 000 / 000	KOENIG ROAD	QUIET LAKES REALTY T	0
08/28/2023	3736	0814	UV	000098 / 028 / 000 / 000 / 000	43 INTERLAKEN STREET	GUARNIERI IRREV TRUS	0
08/28/2023	3736	0744	UV	000271 / 034 / 000 / 000 / 000	70 HIGH RIDGE ROAD	DUFRESNE MARK & SUSA	0
08/29/2023	3736	0956	UI	000023 / 020 / 000 / 00A / 001	MOULTONBORO AIRPORT	YOUNG SCOTT S	0

Dated	Bk	Pg	QI	Parcel ID	Location	Grantor	Sales Price
08/29/2023	3736	0944	UI	000133 / 043 / 000 / 000 / 000	171 STANYAN ROAD	CURTIS JOAN F	0
08/29/2023	3736	0960	UV	000179 / 034 / 000 / 000 / 000	SHAKER JERRY ROAD	SOKOL FAMILY INVESTM	805,000
08/29/2023	3736	0960	UV	000179 / 035 / 000 / 000 / 000	37 GRANNY HILL ROAD	SOKOL FAMILY INVESTM	805,000
08/30/2023	3737	0076	UV	000207 / 009 / 000 / 000 / 000	SPRING HILL ROAD	HUGEL CHARLES E 2001	0
08/31/2023	3737	0268	UV	000121 / 088 / 000 / 000 / 000	84 BADEN STREET	PETROUS FRANCIS A &	0
08/31/2023	3737	0337	UI	000187 / 010 / 000 / 000 / 000	72 PINE NEEDLE LANE	GOODE RICHARD W JR T	0
08/31/2023	3737	0341	UI	000187 / 010 / 000 / 000 / 000	72 PINE NEEDLE LANE	GOODE RICHARD W JR	0
08/31/2023	3737	0344	UI	000187 / 010 / 000 / 000 / 000	72 PINE NEEDLE LANE	GOODE LAURA KIRADJIE	0
08/31/2023	3737	0348	UI	000187 / 010 / 000 / 000 / 000	72 PINE NEEDLE LANE	GOODE LAURA K	0
09/01/2023	3737	0713	UI	000023 / 003 / 000 / 000 / 000	180 SKYLINE DRIVE	PESCHE LEON & PESCHE	600,000
09/01/2023	3737	0520	UI	000092 / 021 / 000 / 000 / 000	30 SUNRISE DRIVE	KOTOWSKI JOHN & CATH	0
09/01/2023	3737	0763	UI	000133 / 027 / 000 / 000 / 000	11 SECOND POINT ROAD	TRIPP KENNETH R & TR	0
09/01/2023	3737	0515	UI	000142 / 025 / 000 / 000 / 000	166 LAKE SHORE DRIVE	ENGLE JANICE D 2022	222,000
09/01/2023	3737	0525	UI	000143 / 007 / 000 / 000 / 000	45 REDDING LANE	DOTEN SALLY H 2016 T	0
09/01/2023	3735	1038	UI	000143 / 010 / 000 / 000 / 000	61 REDDING LANE	RAYMOND THOMAS & MAL	0
09/01/2023			UI	000213 / 017 / 000 / CG0 / 098	65 BARRETT PLACE	MCGRATH PATRICIA	0
09/04/2023			UI	000213 / 017 / 000 / CG0 / 087	65 BARRETT PLACE	BLEILER JAMES	0
09/05/2023	3737	0863	UV	000129 / 017 / 000 / 000 / 000	OBERDORF STREET	FEELEY ERICA & PETER	75,000
09/06/2023	3738	0067	UI	000075 / 013 / 000 / 000 / 000	150 BLAKE ROAD	CALLA ROBERT N & SAL	825,000
09/06/2023	3738	0059	UI	000193 / 003 / 000 / 000 / 000	3 SUNSET LANE	COHEN JAYNE L	0
09/06/2023	3738	0056	UI	000200 / 049 / 000 / 000 / 000	138 SWALLOW POINT RO	COHEN JAYNE L & GILE	0
09/06/2023	3738	0115	UI	000254 / 009 / 000 / 000 / 000	100 BEEDE ROAD	CANNON JOSEPH/JENNIF	0
09/07/2023	3738	0206	UI	000143 / 007 / 000 / 000 / 000	45 REDDING LANE	MCGUINNESS DANIEL S	164,000
09/07/2023	3738	0208	UI	000143 / 007 / 000 / 000 / 000	45 REDDING LANE	STURGEON PAIGE MCGUI	0
09/07/2023	3738	0154	UI	000245 / 021 / 000 / 000 / 000	124 FAR ECHO ROAD	TORRES DIANA	0
09/08/2023	3738	0322	UI	000162 / 088 / 000 / 000 / 000	32 TARA ROAD	PREZIOSO ALFRED E	0
09/11/2023	3738	0737	UI	000245 / 098 / 000 / 000 / 000	8 SPINNAKER DRIVE	GESUALDO MARY ANN	0
09/12/2023	3738	0955	UI	000129 / 024 / 000 / 000 / 000	22 OBERDORF STREET	BRUNSWICK ARLYNE T -	0
09/12/2023	3738	0959	UI	000129 / 024 / 000 / 000 / 000	22 OBERDORF STREET	BRUNSWICK REALTY TRU	729,000
09/12/2023	3738	0779	UI	000174 / 061 / 000 / 000 / 000	15 CLEARWATER POINT	KIMBALL PAUL H	0
09/13/2023	3738	1081	UI	000026 / 007 / 000 / 000 / 000	43 SACHEM DRIVE	GIROUX NORMAN R & KA	0
09/13/2023	3739	0046	UI	000242 / 031 / 000 / 000 / 000	38 ROCKY WINDS ROAD	LAFRENIERE LAWRENCE	0
09/13/2023	3739	0049	UI	000242 / 031 / 000 / 000 / 000	38 ROCKY WINDS ROAD	LAFRENIERE LISA M	0
09/13/2023	3739	0052	UI	000242 / 031 / 000 / 000 / 000	35 OBERDORF STREET	FEELEY ERICA & PETER	500,000
09/14/2023	3739	0056	UI	000129 / 018 / 000 / 000 / 000	33 DEEP WOOD LODGE R	SCHULTEN STEPHEN B &	0
09/14/2023	3739	0197	UI	000162 / 075 / 000 / 000 / 000	33 DEEP WOOD LODGE R	SCHULTEN STEPHEN BRE	0
09/14/2023	3739	0202	UI	000162 / 075 / 000 / 000 / 000	WINDWARD WAY	HARE J PETER TRUST 1	0
09/14/2023	3739	0158	UV	000200 / 037 / 000 / BS0 / 035	26 MERRIVALE ROAD	CAMPENELLA ELAINE J	0
09/15/2023	3739	0390	UI	000142 / 065 / 000 / 000 / 000	20 GRUNER EXTENSION	JONES KIMBERLEY PRID	0
09/18/2023	3739	0890	UI	000134 / 017 / 000 / 000 / 000	36 BRAE BURN ROAD	ELSHOLZ PAUL J	445,000
09/18/2023	3739	0803	UI	000147 / 009 / 000 / 000 / 000	40 KONA BAY ROAD	DOLE MARIE A	0
09/18/2023	3739	0745	UI	000200 / 016 / 000 / 000 / 000	12 DEERCROSSING	BEAVER POINT TRUST	0
09/19/2023	3740	0001	UV	000107 / 016 / 000 / 000 / 000	CROSSWINDS BOATSLIP	CLARKE FAMILY TRUST	12,500
09/19/2023	3740	0039	UV	000249 / 043 / 000 / BS0 / 008	CROSSWINDS BOATSLIP	RAND CYNTHIA K TRUST	100
09/19/2023	3740	0042	UV	000249 / 043 / 000 / BS0 / 011	2 HOLLY TRAIL	CONROY MARK W & LIND	0
09/20/2023	3740	0283	UI	000272 / 016 / 000 / 000 / 000	152 WILDWOOD DRIVE	PRINCIOTTO JOHN J &	778,000
09/20/2023	3740	0138	UI	000278 / 014 / 000 / 000 / 000	546 GOV. WENTWORTH H	MCCARTHY LORETTA	0
09/21/2023	3740	0366	UI	000094 / 021 / 000 / 000 / 000	28 LOCARNO STREET	BOARI FAMILY TRUST	0
09/21/2023	3740	0387	UV	000121 / 150 / 000 / 000 / 000	33 GRASSY POND ROAD	CASEY PETER & JOELLE	0
09/21/2023	3740	0467	UI	000198 / 006 / 000 / 000 / 000	STUART CIRCLE	BYRNS JOSEPH R & JAN	100,000
09/21/2023	3740	0491	UV	000235 / 024 / 000 / 000 / 000	FAR ECHO ROAD	REILLY JILL A REVOC	0
09/21/2023	3740	0450	UV	000245 / 024 / 000 / BS0 / 010	11 HILLTOP ROAD	T & J RAYMOND FAMILY	835,000
09/21/2023	3740	0448	UI	000245 / 080 / 000 / 000 / 000	300 WHITTIER HIGHWAY	HARBOR CORNER TRUST	225,000
09/22/2023	3740	0523	UI	000135 / 029 / 000 / 000 / 000	90 BEEDE ROAD	FREY JOHN A REVOCABL	0
09/22/2023	3740	0694	UI	000254 / 013 / 000 / 000 / 000	3 TOPSIDE ROAD	TRUVER FAMILY REVOC	890,700
09/22/2023	3740	0562	UI	000283 / 014 / 000 / 009 / 033	J LANDING BOATSLIP	TRUVER FAMILY REVOC	890,733
09/22/2023	3740	0562	UI	000283 / 014 / 000 / BS0 / 055	13 EVERGREEN DRIVE	RILEY THOMAS W & MAR	0
09/26/2023	3740	0961	UI	000107 / 052 / 000 / 000 / 000	33 WINTERSPORT STREE	PROPERTY OWNERS ASSO	105,000
09/26/2023	3741	0011	UV	000122 / 012 / 000 / 000 / 000	WHITTIER HIGHWAY	IZZY ATLIXCO LLC	0
09/28/2023	3741	0360	UV	000044 / 031 / 001 / 000 / 000	7 WESTBORN CIRCLE	PIENKOS FAMILY TRUST	0
09/28/2023	3741	0390	UI	000093 / 077 / 000 / 000 / 000	16 LONG ISLAND ROAD	PIENKOS FAMILY TRUST	0
09/28/2023	3741	0384	UV	000255 / 009 / 000 / BS0 / 076	16 LONG ISLAND ROAD	PIENKOS FAMILY TRUST	0
09/28/2023	3741	0394	UV	000255 / 009 / 000 / BS0 / 098	330 SHERIDAN ROAD	ELY BRENT & CRAVER E	0
09/29/2023	3741	0450	UI	000026 / 001 / 000 / 000 / 000	217 LEE ROAD	WALKER (BRICKLEY) BA	0
09/29/2023	3741	0493	UI	000068 / 006 / 000 / 000 / 000	217 LEE ROAD	BRICKLEY RICHARD L J	0
09/29/2023	3741	0495	UI	000068 / 006 / 000 / 000 / 000	LEE ROAD	WALKER (BRICKLEY) BA	0
09/29/2023	3741	0493	UV	000068 / 012 / 000 / 000 / 000	LEE ROAD	BRICKLEY RICHARD L J	0
09/29/2023	3741	0495	UV	000068 / 012 / 000 / 000 / 000	143 TANGLEWOOD SHORE	MCCORMICK KATHLEEN T	0
09/29/2023	3741	0610	UI	000249 / 009 / 000 / 000 / 000	143 TANGLEWOOD SHORE	PATRISSI MEGHAN / DE	0
09/29/2023	3741	0637	UI	000249 / 009 / 000 / 000 / 000	241 BEAN ROAD	PEOPLES STEPHEN P SR	0
10/02/2023	3741	0871	UV	000139 / 015 / 000 / 000 / 000	251 BEAN ROAD	PEOPLES STEPHEN P SR	0
10/02/2023	3741	0871	UV	000139 / 016 / 000 / 000 / 000	22 BAY ROAD	FARNAM EUGENE S & JE	0
10/02/2023	3741	0964	UI	000201 / 019 / 000 / 000 / 000	16 LONG ISLAND ROAD	FARNAM EUGENE S & JE	0
10/02/2023	3741	0961	UV	000255 / 009 / 000 / BS0 / 112	30 BADEN STREET	HYNES PAUL & KAREN	0
10/03/2023	3742	0085	UI	000120 / 028 / 000 / 000 / 000	201 HANSON MILL ROAD	WAREING STEPHEN P &	255,000

Dated	Bk	Pg	QI	Parcel ID	Location	Grantor	Sales Price
10/03/2023	3742	0126	UI	000146 / 004 / 000 / BS0 / 014	ARCADIA BOATSLIP	WAREING STEPHEN P & OH YOON HWAN & JOHUN	255,000
10/04/2023	3742	0226	UI	000133 / 023 / 000 / 000 / 000	27 GRUNER EXTENSION	BEZANSON NANCY A	0
10/04/2023	3742	0133	UI	000142 / 031 / 000 / 000 / 000	165 LAKE SHORE DRIVE	SCOTT C FULLER DEVEL	225,000
10/04/2023	3742	0153	UI	000272 / 046 / 000 / 000 / 000	134 WEST POINT ROAD	PIENKOS KELLY L & NI	5,500,000
10/05/2023	3742	0318	UI	000093 / 077 / 000 / 000 / 000	7 WESTBORN CIRCLE	PIENKOS KELLY L & NI	0
10/05/2023	3742	0322	UV	000255 / 009 / 000 / BS0 / 076	16 LONG ISLAND ROAD	PIENKOS KELLY L & NI	0
10/05/2023	3742	0312	UV	000255 / 009 / 000 / BS0 / 098	16 LONG ISLAND ROAD	PIENKOS KELLY L & NI	0
10/06/2023	3742	0491	UI	000121 / 188 / 000 / 000 / 000	88 SUISSEVALE AVENUE	DEVEAU SANDRA F	377,500
10/06/2023	3742	0548	UI	000188 / 037 / 000 / 000 / 000	53 EDGEWATER DRIVE	MINETTI RUSSELL PETE	0
10/06/2023	3742	0548	UV	000189 / 037 / 000 / 000 / 000	DI DONATO ROAD	MINETTI RUSSELL PETE	0
10/06/2023	3742	0548	UV	000189 / 038 / 000 / 000 / 000	BUZZELL COVE ROAD	MINETTI RUSSELL PETE	0
10/06/2023	3742	0548	UV	000204 / 007 / 000 / 000 / 000	DI DONATO ROAD	MINETTI RUSSELL & CA	0
10/06/2023	3742	0548	UV	000204 / 008 / 000 / 000 / 000	BUZZELL COVE ROAD	MINETTI RUSSELL PETE	0
10/06/2023	3742	0417	UI	000236 / 030 / 000 / 000 / 000	5 HARBOURSIDE DRIVE	STAFFORD RONALD E &	0
10/06/2023	3742	0576	UI	000245 / 020 / 000 / 000 / 000	126 FAR ECHO ROAD	HEWITT CRAIG & CAFAR	970,000
10/06/2023	3742	0576	UI	000245 / 024 / 000 / BS0 / 014	FAR ECHO ROAD	HEWITT CRAIG & CAFAR	970,000
10/11/2023	3743	0079	UV	000005 / 019 / 002 / 000 / 000	1327 WHITTIER HIGHWA	VASQUEZ JORGE	0
10/12/2023	3743	0257	UV	000076 / 013 / 000 / 000 / 000	WHITTIER HIGHWAY	COLLINS BROOK LLC	0
10/15/2023	0000	0000	UI	000213 / 017 / 000 / CG0 / 033	65 BARRETT PLACE	RICCARDI PHILLIP	0
10/15/2023	0000	0000	UI	000213 / 017 / 000 / CG0 / 059	65 BARRETT PLACE	WOOD ROBERT & ALICIA	0
10/16/2023	3743	0681	UI	000018 / 013 / 000 / 000 / 000	68 SUMMIT VIEW DRIVE	HEATH HOLLY M & PICK	0
10/17/2023	3743	0893	UI	000093 / 050 / 000 / 000 / 000	12 SHANGRI LA DRIVE	BAIN ELIZABETH A	0
10/19/2023	3744	0302	UI	000163 / 004 / 000 / 000 / 000	59 LEDGEMERE ESTATES	RAMOS CHRISTOPHER D	0
10/19/2023	3744	0315	UI	000236 / 026 / 000 / 000 / 000	29 HARBOURSIDE DRIVE	WHEELER VIRGINIA N	0
10/19/2023	3744	0300	UI	000278 / 014 / 000 / 000 / 000	152 WILDWOOD DRIVE	RAMOS CHRISTOPHER D	0
10/20/2023	3744	0537	UI	000112 / 058 / 000 / 000 / 000	DEERCROSSING	TRENTESEAUX MICHAEL	1,140,000
10/20/2023	3744	0537	UI	000112 / 064 / 000 / 000 / 000	40 DEERCROSSING	TRENTESEAUX MICHAEL	1,140,000
10/20/2023	3744	0568	UV	000255 / 009 / 000 / BS0 / 050	16 LONG ISLAND ROAD	GARRETSON DIANE LIVI	650,000
10/23/2023	3744	0732	UI	000174 / 090 / 000 / 000 / 000	109 HANSON DRIVE	QUINN CHRISTOPHER C	0
10/25/2023	3745	0125	UI	000242 / 003 / 000 / 000 / 000	19 EAST SPUR ROAD	PULIS TODD A	0
10/25/2023	3745	0127	UI	000242 / 014 / 000 / 000 / 000	5 COOKS POINT ROAD	PULIS BRENDA M	0
10/26/2023	3745	0393	UI	000098 / 050 / 000 / 000 / 000	37 ST MORITZ STREET	MULKERN PATRICIA A	0
10/27/2023	3745	0797	UI	000066 / 012 / 000 / 000 / 000	30 NORWOOD NORTH	YOUNG RICHARD M JR &	0
10/27/2023	3749	0605	UV	000108 / 010 / 000 / 000 / 000	16 WAKONDAH ROAD	SEKC REALTY TRUST	0
10/31/2023	ET23	0483	UV	000122 / 005 / 000 / 000 / 000	CORTINA STREET	NESSARALLA JOSEPH HE	0
10/31/2023	ET23	0483	UV	000122 / 009 / 000 / 000 / 000	ALBERT STREET	NESSRALLA JOSEPH HEI	0
10/31/2023	3746	0366	UI	000150 / 031 / 000 / 000 / 000	41 ZERMATT STREET	DASCANIO JAMES & JUD	0
11/01/2023	3746	0853	UI	000254 / 004 / 000 / 000 / 000	65 BEEDE ROAD	MARQUIS LYNN M & STE	2,600,000
11/01/2023	3746	0853	UI	000254 / 019 / 000 / 000 / 000	BEDE ROAD	MARQUIS LYNN M & STE	2,600,000
11/01/2023	3746	0853	UI	000254 / 019 / 901 / 000 / 000	BEDE ROAD	MARQUIS LYNN M & STE	2,600,000
11/01/2023	3746	0853	UI	000254 / 019 / 902 / 000 / 000	BEDE ROAD	MARQUIS LYNN M & STE	2,600,000
11/01/2023	3746	0853	UI	000254 / 022 / 000 / 000 / 000	BEDE ROAD	MARQUIS LYNN M & STE	2,600,000
11/01/2023	3746	0853	UI	000254 / 022 / 901 / 000 / 000	BEDE ROAD	MARQUIS LYNN M & STE	2,600,000
11/01/2023	3746	0853	UI	000254 / 022 / 902 / 000 / 000	BEDE ROAD	MARQUIS LYNN M & STE	2,600,000
11/01/2023	3746	0853	UI	000254 / 022 / 903 / 000 / 000	BEDE ROAD	MARQUIS LYNN M & STE	2,600,000
11/02/2023	3746	0947	UI	000242 / 003 / 000 / 000 / 000	19 EAST SPUR ROAD	PULIS BRENDA M	0
11/06/2023	3747	0407	UV	000093 / 017 / 000 / 000 / 000	PARADISE DRIVE	SCADUTO JASON	20,000
11/06/2023	3747	0308	UI	000164 / 025 / 000 / 000 / 000	14 HANSON MILL ROAD	CYR JOSEPH A & SHIRL	142,133
11/06/2023	3747	0383	UI	000245 / 007 / 000 / 003 / 000	62 SPAULDING CIRCLE	SPAULDING DONALD T M	0
11/08/2023	3747	0797	UI	000194 / 012 / 000 / 000 / 000	31 HANSON DRIVE	LYNCH JOHN T & JANIC	0
11/09/2023	3747	0941	UI	000046 / 004 / 000 / 000 / 000	193 OSSIEPE MOUNTAIN	CAMERON STEPHANY F	0
11/13/2023	3747	1088	UI	000146 / 004 / 000 / 059 / 000	201 HANSON MILL ROAD	COATES REAL ESTATE T	103,000
11/13/2023	3747	1088	UI	000146 / 004 / 000 / BS0 / 030	ARCADIA BOATSLIP	COATES REAL ESTATE T	103,000
11/14/2023	3748	0300	UI	000023 / 005 / 000 / 000 / 000	162 SKYLINE DRIVE	LIVELY D GLENN & KEL	0
11/14/2023	3748	0300	UI	000066 / 008 / 000 / 000 / 000	99 BLAKE ROAD	LIVELY DAVID GLENN &	0
11/15/2023	3748	0491	UI	000162 / 086 / 000 / 000 / 000	20 DEEP WOOD LODGE R	VITTM DANA A & LIND	0
11/16/2023	3748	0690	UI	000107 / 030 / 000 / 000 / 000	16 LODGE DRIVE	MCCORMACK WINSTON	0
11/16/2023	3748	0610	UI	000168 / 012 / 000 / 000 / 000	54 KNOLL POINT DRIVE	MICHAEL WENDY H	0
11/17/2023	ET24	0055	UI	000167 / 012 / 000 / 000 / 000	58 KRAINEWOOD DRIVE	ENGFER RICHARD - EST	0
11/22/2023	3749	0503	UI	000094 / 005 / 000 / 000 / 000	115 OLD MOUNTAIN ROA	GOLD ARIEL & BARBOUR	1
11/22/2023	3749	0335	UI	000246 / 016 / 000 / 000 / 000	64 WINAUKEE ROAD	D'ORTENZIO RICHARD C	1,230,000
11/22/2023	3749	0521	UI	000283 / 038 / 000 / 000 / 000	40 RIVERS ROAD	CINCEVICH NICKOLAS S	0
11/27/2023	3749	0602	UV	000108 / 022 / 000 / 000 / 000	346 BEAN ROAD	HUTCHINS MILL REV TR	0
11/27/2023	3749	0671	UI	000133 / 022 / 000 / 000 / 000	19 GRUNER EXTENSION	ABEL SCOTT D & DIANE	2,170,000
11/28/2023	3749	0911	UV	000108 / 001 / 000 / 000 / 000	HORIZON WAY	LAMBERT CHARLES H RE	240,000
11/28/2023	3749	0911	UV	000109 / 017 / 000 / 000 / 000	114 HIGH HAITH ROAD	LAMBERT CHARLES H RE	240,000
12/01/2023	3750	0401	UI	000017 / 003 / 000 / 000 / 000	130 SKYLINE DRIVE	FLANAGAN BRANDON DON	0
12/01/2023	3750	0498	UI	000162 / 084 / 000 / CG0 / 003	11 SENNA WAY	CASALE T&S TRUST	598,933
12/01/2023	3750	0511	UI	000251 / 009 / 000 / 000 / 000	32 SPECTACLE CIRCLE	PABIAN KEITH & CASEY	0
12/04/2023	3750	0685	UI	000018 / 034 / 000 / 000 / 000	7 BEN BERRY ROAD	ROBICHAUD JOHN PAUL	0
12/04/2023	3750	0629	UV	000021 / 007 / 000 / 000 / 000	26 WOOL WAKEFIELD LA	WAKEFIELD FAMILY REV	259,533
12/04/2023	3750	0677	UV	000122 / 005 / 000 / 000 / 000	CORTINA STREET	1993 JOSEPH J NESSRA	0
12/04/2023	3750	0677	UV	000122 / 009 / 000 / 000 / 000	ALBERT STREET	1973 JOSEPH J NESSRA	0
12/04/2023	3750	0615	UV	000288 / 008 / 000 / LOA / 005	484 LONG ISLAND ROAD	MARQUIS EDWARD F JR	0
12/05/2023	3750	0922	UI	000014 / 005 / 000 / 000 / 000	503 SHERIDAN ROAD	ABBOTT FAMILY TRUST	0
12/05/2023	3750	0927	UI	000192 / 022 / 000 / 000 / 000	466 MOULTONBORO NECK	BUY STEVEN & CHRISTI	0

Dated	Bk	Pg	QI	Parcel ID	Location	Grantor	Sales Price
12/05/2023	000	000	UI	000213 / 017 / 000 / CG0 / 023	65 BARRETT PLACE	HILL STEVEN	0
12/05/2023	3750	0843	UV	000235 / 015 / 000 / 000 / 000	SOLOMON LANE	PIERCE DANIEL E	0
12/05/2023	3750	0845	UV	000235 / 015 / 000 / 000 / 000	SOLOMON LANE	PIERCE DANIEL E & KI	0
12/06/2023	3750	1057	UV	000189 / 013 / 000 / 000 / 000	FERRY ROAD	CRABTREE SCOTT C & L	0
12/06/2023	3750	1059	UI	000189 / 016 / 000 / 000 / 000	ARROW TRAIL	CRABTREE SCOTT C & L	0
12/06/2023	3750	1059	UI	000189 / 017 / 000 / 000 / 000	32 ARROW TRAIL	CRABTREE SCOTT C & L	0
12/08/2023	3751	0246	UI	000111 / 006 / 000 / 000 / 000	65 HIGH HAITH ROAD	LAPLANTE R & L REV T	97,733
12/08/2023	3751	0228	UI	000133 / 015 / 000 / 000 / 000	210 GILMAN POINT ROA	BROWN DENA LYNN REV	0
12/08/2023	3751	0254	UI	000140 / 012 / 000 / 000 / 000	80 BEAN ROAD	AGAPE COMMUNITY CHUR	0
12/09/2023	3750	1022	UI	000130 / 075 / 000 / 000 / 000	128 CASTLE SHORE ROA	GESSWEIN BARBARA & J	0
12/11/2023	3751	0406	UI	000050 / 014 / 000 / 000 / 000	164 GOV. WENTWORTH H	MAROUN CHRISTOPHER J	0
12/11/2023	3751	0411	UI	000050 / 014 / 000 / 000 / 000	164 GOV. WENTWORTH H	MAROUN CHRISTOPHER J	0
12/11/2023	3751	0590	UI	000173 / 049 / 000 / 000 / 000	21 BLACKY COVE ROAD	NEAL BEVERLY A	0
12/11/2023	3751	0478	UI	000237 / 013 / 000 / 000 / 000	48 BRAUN BAY ROAD	GRANT FAMILY NOMINEE	0
12/12/2023	3751	0730	UI	000195 / 020 / 000 / 000 / 000	276 REDDING LANE	GODIN RONALD J 2018	0
12/12/2023	3751	0843	UI	000217 / 011 / 000 / 000 / 000	49 BLACK CAT ISLAND	DE ARAUJO/KARATSOLI-	0
12/13/2023	3751	0932	UV	000068 / 012 / 000 / 000 / 000	LEE ROAD	MAROUN CHRISTOPHER J	0
12/14/2023	3752	0109	UV	000021 / 008 / 000 / 000 / 000	WOOL WAKEFIELD LANE	WAKEFIELD FAMILY REV	0
12/14/2023	3752	0144	UI	000188 / 037 / 000 / 000 / 000	53 EDGEWATER DRIVE	MINETTI RUSSELL P &	0
12/14/2023	3752	0144	UV	000189 / 037 / 000 / 000 / 000	DI DONATO ROAD	MINETTI RUSSELL & CA	0
12/14/2023	3752	0144	UV	000189 / 038 / 000 / 000 / 000	BUZZELL COVE ROAD	MINETTI RUSSELL & CA	0
12/14/2023	3752	0144	UV	000204 / 007 / 000 / 000 / 000	DI DONATO ROAD	MINETTI RUSSELL & CA	0
12/14/2023	3752	0144	UV	000204 / 008 / 000 / 000 / 000	BUZZELL COVE ROAD	MINETTI RUSSELL & CA	0
12/15/2023	3752	0180	UI	000052 / 009 / 000 / 000 / 000	1026 WHITTIER HIGHWA	MOULTONBOROUGH UNITE	383,000
12/15/2023	3752	0354	UI	000099 / 162 / 000 / 000 / 000	104 GLEN FOREST DRIV	SUTTON DIRK B & DELP	0
12/15/2023	3752	0365	UV	000129 / 096 / 000 / 000 / 000	178 CASTLE SHORE ROA	ROURKE JOHN JAMES JR	1,300,000
12/15/2023	3752	0264	UI	000146 / 004 / 000 / 011 / 000	201 HANSON MILL ROAD	CONLON DIANE	0
12/15/2023	3752	0379	UI	000192 / 006 / 000 / 000 / 000	527 MOULTONBORO NECK	AMES WILL & CHRISTIN	0
12/18/2023	3752	0262	UI	000146 / 004 / 000 / 010 / 000	201 HANSON MILL ROAD	DEVEAU ALLISON C	0
12/18/2023	3752	0533	UI	000245 / 096 / 000 / 000 / 000	12 SPINNAKER DRIVE	BIRNER TIMOTHY & KAR	0
12/18/2023	3752	0535	UI	000245 / 096 / 000 / 000 / 000	12 SPINNAKER DRIVE	CORCORAN BRIAN & KOU	0
12/19/2023			UI	000186 / 007 / 000 / 000 / 000	38 VIEW DRIVE	GRIFFIN CELINA 2010	0
12/19/2023	3752	0755	UI	000200 / 016 / 000 / 000 / 000	40 KONA BAY ROAD	POTVIN ANNE MARIE	0
12/19/2023	3752	0947	UI	000223 / 006 / 000 / 000 / 000	33 KIMBALL DRIVE	MOTTRAM BRENDA A	0
12/20/2023	3752	1094	UI	000075 / 010 / 000 / 000 / 000	180 BLAKE ROAD	FODASKI PHILIP G & J	0
12/20/2023	3752	1094	UI	000075 / 011 / 000 / 000 / 000	BLAKE ROAD	FODASKI PHILIP G & J	0
12/21/2023	3753	0124	UI	000160 / 021 / 000 / 000 / 000	11 POINT DRIVE	MYSHQERI BESIM & ELE	0
12/21/2023	ET24	0060	UI	000215 / 016 / 000 / 000 / 000	25 CARRIAGE ROAD	KNIGHT ALEXIS E - ES	0
12/26/2023	3753	0634	UI	000235 / 005 / 000 / 000 / 000	1082 MOULTONBORO NEC	MALAS WILLIAM & SYLV	0
12/26/2023	3753	0556	UI	000287 / 025 / 000 / 000 / 000	55 POT O BEANS ROAD	BEANE RUSSELL J TRUS	0
12/27/2023	3753	0759	UI	000045 / 012 / 000 / 000 / 000	107 GOV. WENTWORTH H	MARTIN NANCY M	0
12/27/2023	3753	0682	UI	000128 / 012 / 000 / 000 / 000	9 OLYMPIA STREET	SCHIAVONE SALVATORE/	0
12/27/2023	3753	0720	UV	000288 / 008 / 000 / BS0 / 032	484 LONG ISLAND ROAD	DETERLING LEE ANN	0
12/27/2023	3753	0723	UV	000288 / 008 / 000 / BS0 / 032	484 LONG ISLAND ROAD	DETERLING PAUL A & L	0
12/28/2023	3754	0049	UI	000223 / 006 / 000 / 000 / 000	33 KIMBALL DRIVE	MOTTRAM GEORGE R & B	0
12/29/2023	3754	0171	UI	000129 / 061 / 000 / 000 / 000	265 CASTLE SHORE ROA	LEOMBRUNO RONALD & L	0
01/01/2024	0000	0000	UI	000213 / 017 / 000 / CG0 / 042	65 BARRETT PLACE	POPE CHRIS	0
01/01/2024	0000	0000	UV	000213 / 017 / 000 / CG0 / 103	65 BARRETT PLACE	BURTT RICHARD & GILL	0
01/02/2024	3754	0529	UI	000044 / 030 / 000 / 000 / 000	1110 WHITTIER HIGHWA	RICHARDSON V & E 202	800,000
01/02/2024	3754	0529	UV	000044 / 030 / BIL / BRD / 001	WHITTIER HIGHWAY	RICHARDSON VERNE L &	1
01/02/2024	3754	0664	UI	000174 / 007 / 000 / 000 / 000	8 DRIFTWOOD DRIVE	MANEY CONSTANCE	0
01/03/2024	3754	0803	UI	000152 / 019 / 000 / 000 / 000	126 SEVERANCE ROAD	GRIFFIN GERALD C & K	0
01/03/2024	3754	0805	UI	000162 / 026 / 000 / 000 / 000	12 ORTON LANE	GRIFFIN GERALD C & K	0
01/04/2024	3754	0986	UI	000067 / 019 / 000 / 000 / 000	7 ORCHARD DRIVE	FITZPATRICK KATHLEEN	0
01/04/2024	3754	0986	UV	000067 / 020 / 000 / 000 / 000	ORCHARD DRIVE	GLASKI KATHLEEN R	0
01/04/2024	3754	0986	UV	000067 / 031 / 000 / 000 / 000	ORCHARD DRIVE	GLASKI KATHLEEN R	0
01/04/2024	3754	1041	UI	000202 / 005 / 000 / 000 / 000	685 MOULTONBORO NECK	MILLER GAIL E REV TR	0
01/04/2024	3754	1041	UI	000202 / 006 / 000 / 000 / 000	693 MOULTONBORO NECK	MILLER EARL W JR & G	0
01/05/2024	3755	0163	UI	000249 / 012 / 000 / 000 / 000	140 TANGLEWOOD SHORE	DONOHUE DENIS J JR 1	0
01/05/2024	3755	0167	UI	000249 / 012 / 000 / 000 / 000	140 TANGLEWOOD SHORE	DONOHUE CATHY A - 1/	0
01/05/2024	3755	0163	UV	000249 / 017 / 000 / 000 / 000	TANGLEWOOD SHORES R	DONOHUE DENIS J JR	0
01/05/2024	3755	0167	UV	000249 / 017 / 000 / 000 / 000	TANGLEWOOD SHORES R	DONOHUE CATHY A	0
01/05/2024	3755	0040	UI	000287 / 017 / 000 / 000 / 000	16 OLD LONG ISLAND R	STONE BLUFF PROPERTY	3,200,000
01/05/2024	3755	0007	UI	000288 / 008 / 000 / LOD / 008	484 LONG ISLAND ROAD	MURPHY MARK L REVOC	2,666
01/05/2024	3755	0004	UI	000288 / 008 / 000 / LOE / 002	484 LONG ISLAND ROAD	MERCIER GARY D & KEL	2,666
01/08/2024	3755	0445	UV	000112 / 057 / 000 / 000 / 000	DEERCROSSING	SMITH ELIZABETH C TR	0
01/08/2024	3755	0445	UV	000112 / 065 / 000 / 000 / 000	32 DEERCROSSING	SMITH ELIZABETH C TR	0
01/08/2024	3755	0299	UV	000134 / 013 / 000 / 000 / 000	GRUNER EXTENSION	ABEL SCOTT D & DIANE	0
01/10/2024	3755	0621	UV	000129 / 074 / 000 / 000 / 000	CASTLE SHORE ROAD	MOULTONBOROUGH TOWN	4,170
01/10/2024	3755	0617	UV	000216 / 041 / 000 / 000 / 000	GRAPPONE ROAD	ELLAKONA REALTY, LLC	15,000
01/11/2024	3755	0806	UV	000068 / 012 / 000 / 000 / 000	LEE ROAD	SEELY ANNE MARIE & A	0
01/12/2024	3755	1057	UI	000064 / 002 / 000 / 000 / 000	75 SHERIDAN ROAD	LILLEY MICHAEL D JR	0
01/16/2024	3755	1100	UV	000145 / 011 / 000 / 000 / 000	RUSTIC LANE	SHRINERS HOSPITALS F	0
01/17/2024	3756	0045	UI	000046 / 007 / 000 / 000 / 000	211 OSSIPPE MOUNTAIN	LEMIEN MICHAEL	0
01/17/2024	3756	0082	UI	000098 / 017 / 000 / 000 / 000	30 ALPINA STREET	MICHAUD SHAWN & DIAN	0
01/17/2024	3756	0064	UI	000146 / 004 / 000 / 090 / 000	201 HANSON MILL ROAD	AUGER ROY D	0

Dated	Bk	Pg	QI	Parcel ID	Location	Grantor	Sales Price
01/17/2024	3756	0067	UI	000146 / 004 / 000 / 090 / 000	201 HANSON MILL ROAD	AUGER ROY D & PATRIC	0
01/17/2024	3126	0894	UI	000257 / 001 / 000 / 000 / 000	296 LONG POINT ROAD	VINTAGE TRUST	0
01/18/2024	3756	0279	UI	000063 / 005 / 000 / 000 / 000	600 RED HILL ROAD	MARTINEZ KARA	0
01/19/2024	3756	0466	UI	000129 / 136 / 000 / 000 / 000	137 SUISSEVALE AVENU	PALMER SUSAN C INVE	0
01/22/2024	3756	0637	UV	000108 / 010 / 000 / 000 / 000	16 WAKONDAH ROAD	COHEN FAMILY REALTY	0
01/22/2024	3756	0736	UI	000287 / 010 / 000 / 000 / 000	15 MAHALA ROAD	LOWNDES ROBERT PAUL	0
01/22/2024	3756	0714	UI	000292 / 002 / 000 / 000 / 000	28 STEAMBOAT LANDING	STEAMBOAT LANDING RE	0
01/29/2024	3757	0453	UI	000098 / 030 / 000 / 000 / 000	32 LUCERNE STREET	CASEY ANN MARIE PAST	0
01/29/2024	3757	0492	UI	000099 / 161 / 000 / 000 / 000	106 GLEN FOREST DRIV	CARROLL JULIE ANNE &	0
01/29/2024	3757	0547	UI	000131 / 017 / 000 / 000 / 000	254 WENTWORTH SHORES	CHESLEY CURT HANSON	0
01/29/2024	3757	0550	UV	000131 / 036 / 000 / 000 / 000	WENTWORTH SHORES RD	CHESLEY CURT	0
01/29/2024	3757	0473	UV	000168 / 011 / 000 / 000 / 000	KNOLL POINT DRIVE	CARLSON KRISTOFER P	0
01/29/2024	3757	0473	UV	000168 / 014 / 000 / 000 / 000	52 KNOLL POINT DRIVE	CARLSON KRISTOFER P	0
01/29/2024	3757	0450	UI	000242 / 018 / 000 / 000 / 000	41 COOKS POINT ROAD	MEHEGAN JOHN P & GEY	0
01/30/2024	3757	0608	UI	000129 / 025 / 000 / 000 / 000	20 OBERDORF STREET	PILLA STEVEN P JR	0
02/01/2024	3757	1041	UI	000069 / 031 / 000 / 000 / 000	258 GOV. WENTWORTH H	MOULTONBORO GOLF LLC	1,580,000
02/01/2024	3757	0978	UI	000129 / 122 / 000 / 000 / 000	74 CANNES STREET	SLYMAN MICHAEL & SUS	0
02/02/2024	3758	0106	UI	000166 / 028 / 000 / 000 / 000	46 DRIFTWOOD DRIVE	PHOTIADES LYNN M REV	1
02/02/2024	3758	0037	UV	000288 / 008 / 000 / BS0 / 025	484 LONG ISLAND ROAD	BOOTH STEPHEN	0
02/02/2024	3758	0138	UV	000288 / 008 / 000 / L0A / 005	484 LONG ISLAND ROAD	MARQUIS LINDA A & ED	1
02/05/2024	3758	0410	UI	000021 / 006 / 000 / 000 / 000	36 WOOL WAKEFIELD LA	WAKEFIELD FAMILY REV	0
02/05/2024	3758	0406	UV	000021 / 008 / 000 / 000 / 000	WOOL WAKEFIELD LANE	WAKEFIELD RUSSELL C	0
02/05/2024	3758	0227	UI	000099 / 165 / 000 / 000 / 000	86 GLEN FOREST DRIVE	BLACKBURN ANDREW JAY	0
02/05/2024	3758	0391	UV	000139 / 008 / 000 / 000 / 000	BEAN ROAD	JOHNSON WILLIAM CALE	0
02/05/2024	3758	0421	UI	000217 / 006 / 000 / 000 / 000	247 EAGLE SHORE ROAD	EAGLE SHORE ROAD REA	0
02/05/2024	3758	0421	UI	000217 / 055 / 000 / 000 / 000	EAGLE SHORE ROAD	EAGLE SHORE ROAD REA	0
02/06/2024	3758	0476	UI	000050 / 005 / 000 / 000 / 000	213 GOV. WENTWORTH H	GWH GROUP LLC	0
02/06/2024	3758	0447	UI	000099 / 009 / 000 / 000 / 000	161 STATES LANDING R	DEYCHMAN ANNA A & BO	625,000
02/06/2024	3758	0482	UI	000287 / 008 / 000 / 000 / 000	7 MAHALA ROAD	FISCHBACH JUDY A & L	0
02/06/2024	3758	0482	UV	000287 / 011 / 000 / 000 / 000	MAHALA ROAD	FISCHBACH JUDY A/LEB	0
02/07/2024	3758	0639	UI	000092 / 002 / 000 / 000 / 000	5 LEISURE DRIVE	STARK KEITH & JULIE	0
02/07/2024	3758	0680	UI	000121 / 143 / 000 / 000 / 000	35 GENEVE STREET	JOHNSTON PAUL	0
02/07/2024	3758	0647	UI	000121 / 143 / 000 / 000 / 000	35 GENEVE STREET	JOHNSTON ARTHUR	0
02/07/2024	3758	0678	UI	000121 / 143 / 000 / 000 / 000	35 GENEVE STREET	JOHNSTON CLAIRE M	0
02/09/2024	3758	0846	UV	000090 / 001 / 000 / BS0 / 006	LEES MILL BOATSLIP	NELSON J & B FAMILY	89,500
02/12/2024	3759	0013	UI	000223 / 022 / 000 / 000 / 000	67 KIMBALL DRIVE	WILLIAMS WALTER E &	0
02/15/2024	3759	0403	UI	000217 / 042 / 000 / 000 / 000	6 PANTHER PATH	MILES FAMILY NOMINEE	0
02/15/2024	3759	0407	UV	000217 / 042 / 000 / 000 / 000	6 PANTHER PATH	MILES DOUGLAS L & NO	0
02/15/2024	3759	0403	UV	000217 / 046 / 000 / 000 / 000	PANTHER PATH	MILES FAMILY NOMINEE	0
02/15/2024	3759	0407	UV	000217 / 046 / 000 / 000 / 000	PANTHER PATH	MILES DOUGLAS L & NO	0
02/16/2024	3759	0742	UI	000044 / 011 / 000 / 000 / 000	98 GOV. WENTWORTH HW	WHITE JEFFREY S/KLAF	20,000
02/16/2024	3759	0742	UI	000051 / 017 / 000 / 000 / 000	34 RORY LANE	WHITE JEFFREY S & KL	20,000
02/16/2024	3759	0633	UV	000098 / 007 / 000 / 000 / 000	STATES LANDING ROAD	SUDELL MARTIN	0
02/20/2024	3759	0911	UI	000120 / 084 / 000 / 000 / 000	78 CASTLE SHORE ROAD	IRWIN FAMILY REV TRU	0
02/20/2024	3759	0780	UV	000288 / 008 / 000 / L0A / 041	484 LONG ISLAND ROAD	WOODARD KENNETH S &	0
02/23/2024	3760	0152	UI	000205 / 001 / 000 / 000 / 000	131 BUZZELL COVE ROA	ROWELL LISA M REVOC	0
02/23/2024	3760	0182	UI	000253 / 005 / 000 / 000 / 000	263 WINAUKEE ROAD	CURRIER JAMES G II &	0
02/23/2024	3760	0249	UI	000254 / 054 / 000 / 000 / 000	38 WATSON SHORE ROAD	MCCUDDY JAMES K LIVI	0
02/24/2024	ET24	0011	UI	000120 / 084 / 000 / 000 / 000	78 CASTLE SHORE ROAD	IRWIN DOROTHY M	0
02/26/2024	3760	0477	UI	000142 / 045 / 000 / 000 / 000	12 GLIDDEN ROAD	LEVESQUE BRIAN P & J	0
02/27/2024	3760	0725	UV	000121 / 115 / 000 / 000 / 000	SUNDORF STREET	BERLINGHIER MARIO &	0
02/27/2024	3760	0728	UV	000121 / 117 / 000 / 000 / 000	SUNDORF STREET	BERLINGHIER CATERIN	0
02/27/2024	3760	0731	UV	000121 / 117 / 901 / 000 / 000	SUNDORF STREET	BERLINGHIER MARIO &	0
02/27/2024	3760	0653	UI	000180 / 012 / 000 / 000 / 000	73 COTTAGE ROAD	LANG DAVID W & NICOL	0
02/27/2024	3760	0653	UI	000180 / 035 / 000 / 000 / 000	72 COTTAGE ROAD	LANG DAVID W & NICOL	0
02/28/2024	3760	0777	UI	000263 / 022 / 000 / 000 / 000	116 LONG ISLAND ROAD	BARTELS TRUST	0
03/01/2024	3761	0199	UI	000146 / 004 / 000 / 028 / 000	201 HANSON MILL ROAD	FRIBERG RICHARD J &	0
03/01/2024	3761	0303	UV	000254 / 019 / 000 / 000 / 000	BEDE ROAD	120 POWERS ROAD LLC	500,000
03/01/2024	3761	0303	UV	000254 / 019 / 901 / 000 / 000	BEDE ROAD	120 POWERS ROAD LLC	500,000
03/01/2024	3761	0303	UV	000254 / 022 / 000 / 000 / 000	BEDE ROAD	120 POWERS ROAD LLC	500,000
03/01/2024	3761	0303	UV	000254 / 022 / 901 / 000 / 000	BEDE ROAD	120 POWERS ROAD LLC	500,000
03/01/2024	3761	0303	UV	000254 / 022 / 902 / 000 / 000	BEDE ROAD	120 POWERS ROAD LLC	500,000
03/01/2024	3761	0303	UV	000254 / 022 / 903 / 000 / 000	BEDE ROAD	120 POWERS ROAD LLC	500,000
03/01/2024	3761	0188	UI	000283 / 014 / 000 / 008 / 031	11 PORTSIDE DRIVE	GRANDE THOMAS & CYNT	1,630,000
03/01/2024	3761	0188	UI	000283 / 014 / 000 / BS0 / 051	J LANDING BOATSLIP	GRANDE THOMAS & CYNT	1,630,000
03/04/2024	3761	0409	UI	000128 / 013 / 000 / 000 / 000	17 OLYMPIA STREET	SIGOVITCH DAVID L TR	0
03/05/2024	3761	0653	UI	000179 / 011 / 000 / 000 / 000	WYMAN TRAIL	DOLAN JAMES & ROSEMA	0
03/05/2024	3761	0656	UV	000179 / 011 / 000 / 000 / 000	WYMAN TRAIL	DOLAN EVELYN 10% & C	150,000
03/05/2024	3761	0656	UI	000179 / 016 / 000 / 000 / 000	24 WYMAN TRAIL	DOLAN EVELYN M 10% &	150,000
03/05/2024	3761	0653	UI	000179 / 016 / 000 / 000 / 000	24 WYMAN TRAIL	DOLAN JAMES & ROSEMA	0
03/05/2024	3761	0638	UI	000215 / 015 / 000 / 000 / 000	27 CARRIAGE ROAD	YOUNG MARGARET	120,000
03/06/2024	3761	0799	UI	000099 / 213 / 000 / 000 / 000	68 SUNRISE DRIVE	VECCHIARELLO FAMILY	0
03/07/2024	3761	0966	UI	000169 / 036 / 000 / 000 / 000	96 LAKE SHORE DRIVE	MENDES JOHN C & GEAN	0
03/07/2024	3761	0955	UI	000187 / 018 / 000 / 000 / 000	6 PINE NEEDLE LANE	KOZOL STEPHANY L IRR	0
03/07/2024	3761	0948	UV	000187 / 018 / 000 / 000 / 000	6 PINE NEEDLE LANE	KOZOL JOEL IRREV FAM	0

Dated	Bk	Pg	QI	Parcel ID	Location	Grantor	Sales Price
03/07/2024	3761	0948	UV	000187 / 019 / 000 / 000 / 000	4 PINE NEEDLE LANE	KOZOL JOEL IRREV FAM	0
03/07/2024	3761	0955	UI	000187 / 019 / 000 / 000 / 000	4 PINE NEEDLE LANE	KOZOL STEPHANY L IRR	0
03/07/2024	3761	0938	UI	000242 / 027 / 000 / 000 / 000	54 ROCKY WINDS ROAD	KALLFELZ JAMES B & E	0
03/07/2024	3761	0941	UI	000242 / 027 / 000 / 000 / 000	54 ROCKY WINDS ROAD	KALLFELZ ELIZABETH R	0
03/08/2024	3762	0022	UV	000121 / 064 / 000 / 000 / 000	29 FRIBOURG STREET	OSSIPEE LAND INVESTM	84,500
03/08/2024	3762	0025	UV	000129 / 129 / 000 / 000 / 000	FRIBOURG STREET	OSSIPEE LAND INVESTM	90,000
03/11/2024	3762	0306	UI	000050 / 011 / 000 / 000 / 000	192 GOV. WENTWORTH H	PROUTY KEVIN & DEBOR	305,000
03/11/2024	3762	0411	UI	000129 / 066 / 000 / 000 / 000	279 CASTLE SHORE ROA	HIRSCHBERG LINDA	0
03/11/2024	3762	0294	UV	000129 / 128 / 000 / 000 / 000	FRIBOURG STREET	OSSIPEE LAND INVESTM	84,200
03/11/2024	3762	0303	UI	000142 / 002 / 000 / 00B / 011	11-11 REDDING LANE	TYBX3 LLC	300,000
03/11/2024	3762	0349	UI	000200 / 037 / 000 / 028 / 028	28 WINDWARD WAY	YEO CYNTHIA F	0
03/11/2024	3762	0349	UV	000200 / 037 / 000 / BS0 / 048	WINDWARD WAY	YEO CYNTHIA	0
03/12/2024	3762	0545	UV	000019 / 002 / 000 / 000 / 000	201 BODGE HILL ROAD	BURROWS LORETTA L RE	2,666
03/14/2024	3762	1017	UI	000099 / 154 / 000 / 000 / 000	18 PLEASURE LANE	RUSSELL WALTER/ANDRE	0
03/15/2024	3763	0070	UI	000152 / 016 / 000 / 000 / 000	84 CAVERLY ROAD	MORGAN BRIAN M	0
03/15/2024	3762	1071	UI	000263 / 004 / 000 / 000 / 000	35 LEEWARD SHORES RO	WINDERMERE LEGACY RE	4,550,000
03/15/2024	3763	0065	UV	000283 / 031 / 000 / 000 / 000	WEST WINDS ROAD	LIVELY SHERYL L	0
03/15/2024	3763	0065	UV	000283 / 033 / 000 / 000 / 000	346 LONG ISLAND ROAD	LIVELY SHERYL L	0
03/22/2024	3763	1091	UI	000272 / 052 / 000 / 000 / 000	100 WEST POINT ROAD	GRIFF-PONN-WICK LLC	2,500,000
03/25/2024	3764	0257	UI	000128 / 091 / 000 / 000 / 000	123 WINTERSPORT STRE	GEER DAVID WYNAN JR	0
03/26/2024	3764	0481	UI	000242 / 003 / 000 / 000 / 000	19 EAST SPUR ROAD	PULIS BRENDA M & TOD	0
03/26/2024	3764	0483	UI	000242 / 014 / 000 / 000 / 000	5 COOKS POINT ROAD	PULIS BRENDA M & TOD	0
03/26/2024	3764	0291	UI	000243 / 006 / 000 / 000 / 000	16 BRAUN BAY ROAD	MEAD INVESTMENT REAL	1,350,000
03/28/2024	3764	0807	UV	000135 / 009 / 000 / 000 / 000	362 WHITTIER HIGHWAY	MAROUN CHRISTOPHER J	0
03/28/2024	3764	0734	UV	000140 / 016 / 000 / 000 / 000	BEAN ROAD	KOSS MARK & JACKIE	0
03/28/2024	3764	0734	UV	000170 / 012 / 000 / 000 / 000	BEAN ROAD	KOSS MARK & JACKIE	0
04/01/2024	3765	0204	UI	000129 / 065 / 000 / 000 / 000	CASTLE SHORE ROAD	MCINTYRE ANNA M REVO	3,800,000
04/01/2024	3765	0204	UI	000129 / 078 / 000 / 000 / 000	276 CASTLE SHORE ROA	MCINTYRE ANNA M REVO	3,800,000
04/01/2024	000	000	UV	000213 / 017 / 000 / CG0 / 080	65 BARRETT PLACE	AZADAN LORI	0
04/02/2024	3765	0382	UI	000043 / 008 / 000 / 000 / 000	68 HOLLAND STREET	PEARSON ERIC G JR &	0
04/02/2024	3765	0382	UI	000216 / 005 / 000 / 000 / 000	12 CARRIAGE ROAD	PEARSON ERIC G JR &	0
04/02/2024	3765	0348	UI	000263 / 016 / 000 / 000 / 000	115 LONG ISLAND ROAD	LEGER JOSEPH/MARY/RO	0
04/05/2024	3765	0686	UI	000121 / 018 / 000 / 000 / 000	15 GRINDEL STREET	BOTTELDOOREN TAMARA	0
04/08/2024	3765	0913	UV	000049 / 008 / 000 / 000 / 000	127 OSSIEPE MOUNTAIN	NICKERSON MURRAY E J	355,000
04/09/2024	3765	1080	UI	000121 / 112 / 000 / 000 / 000	12 ST MORITZ STREET	MITZA STEPHEN P & ME	0
04/09/2024	3766	0041	UI	000199 / 007 / 000 / 000 / 000	179 EAGLE SHORE ROAD	BURKE DEANA L	0
04/10/2024	3766	0287	UI	000051 / 009 / 000 / 000 / 000	69 OLD ROUTE 109	NILSON KENNETH G & C	0
04/10/2024	3766	0241	UI	000129 / 055 / 000 / 000 / 000	233 CASTLE SHORE ROA	OLIVEIRA JOSEPH D &	0
04/10/2024	3766	0277	UI	000130 / 008 / 000 / 000 / 000	9 CANNES STREET	CAPUTO NICHOLAS F &	0
04/10/2024	3766	0306	UI	000135 / 045 / 000 / 000 / 000	377 WHITTIER HIGHWAY	DEBJO PROPERTIES LLC	695,000
04/12/2024	3766	0593	UI	000142 / 012 / 000 / 000 / 000	41 BIRCH LANE	CHRISTENSEN FAMILY 2	0
04/16/2024	3767	0008	UI	000099 / 060 / 000 / 000 / 000	37 EDEN LANE	BEAULIEU GEORGE	0
04/16/2024	3767	0012	UI	000176 / 017 / 000 / 000 / 000	148 SHAKER JERRY ROA	RUSHIA ANDREW G & PA	98,000
04/17/2024	3767	0107	UI	000023 / 029 / 000 / 000 / 000	48 BEN BERRY ROAD	JOHNSON MARK P & DIA	0
04/18/2024	3767	0356	UI	000235 / 022 / 000 / 000 / 000	15 STUART CIRCLE	MICHAELSON HARTWELL	0
04/18/2024	3767	0360	UI	000235 / 022 / 000 / 000 / 000	15 STUART CIRCLE	HARTWELL IAN M	0
04/19/2024	3767	0456	UI	000172 / 007 / 000 / 000 / 000	58 SHOREWOOD LANE	FRITZ CHARLES L & DA	0
04/19/2024	3767	0463	UI	000173 / 051 / 000 / 000 / 000	31 BLACKKEY COVE ROAD	TANGUAY GERARD E JR	2,585,000
04/19/2024	3767	0463	UI	000173 / 054 / 000 / 000 / 000	BLACKKEY COVE ROAD	TANGUAY GERARD E JR	2,585,000
04/22/2024	3767	0926	UI	000162 / 083 / 000 / 000 / 000	11 JEREMIAH SMITH RO	DARNELL DOUGLAS E	0
04/23/2024	3768	0248	UI	000099 / 080 / 000 / 000 / 000	16 BROOKSIDE CIRCLE	FERRANTI STEPHEN K	0
04/23/2024	3768	0099	UI	000271 / 025 / 000 / 000 / 000	76 DEERHAVEN ROAD	THOMPSON ROHLAND W R	0
04/23/2024	3768	0102	UI	000271 / 025 / 000 / 000 / 000	76 DEERHAVEN ROAD	THOMPSON ROHLAND W	0
04/24/2024	3768	0339	UI	000046 / 016 / 000 / 000 / 000	132 OSSIEPE MOUNTAIN	NICKERSON MURRAY E J	0
04/24/2024	3768	0348	UI	000046 / 016 / 000 / 000 / 000	132 OSSIEPE MOUNTAIN	NICKERSON MURRAY E J	0
04/24/2024	3768	0339	UI	000046 / 016 / 001 / 000 / 000	OSSIPEE MOUNTAIN RD	NICKERSON MURRAY E J	0
04/24/2024	3768	0348	UI	000046 / 016 / 001 / 000 / 000	OSSIPEE MOUNTAIN RD	NICKERSON MURRAY E J	0
04/24/2024	3768	0310	UV	000098 / 007 / 000 / 000 / 000	STATES LANDING ROAD	SUDELL MARTIN J JR	0
04/24/2024	3768	0308	UI	000103 / 016 / 000 / 000 / 000	30 MARVIN ROAD	MCKILLOP PAULINE JAN	0
04/25/2024	3768	0418	UI	000029 / 009 / 000 / 000 / 000	58 WIGGIN FARM ROAD	EVANS JOHN J IV	0
04/25/2024	3768	0393	UI	000272 / 007 / 000 / 000 / 000	35 ALDERBERRY LANE	BEYER ERIC J & JULIE	0
04/29/2024	3768	0729	UV	000139 / 008 / 000 / 000 / 000	BEAN ROAD	JOHNSON CONSTANCE M	312,500
04/29/2024	3768	0793	UI	000213 / 014 / 000 / 000 / 000	816 MOULTONBORO NECK	FOLEY JODI L & RONAL	193,333
04/30/2024	3768	0927	UV	000048 / 009 / 001 / 000 / 000	351 GOV. WENTWORTH H	VIANO PETER	0
04/30/2024	3769	0029	UI	000203 / 001 / 000 / 000 / 000	711 MOULTONBORO NECK	CAMERON ROBYN ANN	0
05/03/2024	3769	0659	UI	000067 / 032 / 000 / 000 / 000	10 ORCHARD DRIVE	CROSS JAMES S JR & S	640,000
05/06/2024	3769	0982	UI	000129 / 068 / 000 / 000 / 000	4 CASANNA STREET	CONNORS PAUL & LAURA	400,000
05/06/2024	3769	0948	UI	000193 / 007 / 000 / 000 / 000	25 SUNSET LANE	GILBODY PAMELA J TRU	3,000,000
05/07/2024	3769	1017	UI	000050 / 009 / 000 / 000 / 000	240 GOV. WENTWORTH H	GRAY JAMES & PATRICI	495,000
05/07/2024	3769	1075	UI	000128 / 043 / 000 / 000 / 000	8 CASANNA STREET	DUNN ROBERT G & ANNE	520,000
05/07/2024	3770	0082	UI	000217 / 037 / 000 / 000 / 000	18 PANTHER PATH	BRADLEY MARCEIL	0
05/08/2024	3770	0430	UI	000099 / 051 / 000 / 000 / 000	241 PARADISE DRIVE	DRISCOLL THOMAS J TR	0
05/08/2024	3770	0428	UV	000099 / 052 / 000 / 000 / 000	PARADISE DRIVE	DRISCOLL THOMAS J TR	0
05/08/2024	3770	0413	UI	000189 / 010 / 000 / 000 / 000	214 FERRY ROAD	DOMENICHELLO EDWARD	0
05/09/2024	3770	0600	UV	000128 / 091 / 000 / 000 / 000	123 WINTERSPORT STRE	GEER DAVID WYMAN &	0
05/10/2024	3770	0848	UV	000121 / 041 / 000 / 000 / 000	59 BERGEN STREET	MIKKELSEN, SMITH & M	0

Dated	Bk	Pg	QI	Parcel ID	Location	Grantor	Sales Price
05/10/2024	3770	0844	UI	000121 / 041 / 000 / 000 / 000	59 BERGEN STREET	MIKKELSEN/SMITH/MANS	0
05/10/2024	3770	0848	UI	000129 / 005 / 000 / 000 / 000	55 LANGDORF STREET	MIKKELSEN/SMITH/MANS	0
05/10/2024	0000	000	UI	000213 / 017 / 000 / CG0 / 016	65 BARRETT PLACE	BEDE WALTER & NORMA	0
05/10/2024	3770	0651	UI	000217 / 038 / 000 / 000 / 000	16 PANTHER PATH	MILNES JAMES & MARGA	0
05/13/2024	3770	0862	UI	000149 / 035 / 000 / 000 / 000	34 KELLER STREET	MORSE JAMES E IV & D	0
05/14/2024	3771	0158	UV	000145 / 011 / 000 / 000 / 000	RUSTIC LANE	ERNST ROBERT JR REV	0
05/14/2024	3771	0152	UI	000145 / 012 / 000 / 000 / 000	22 RUSTIC LANE	ERNST ROBERT C JR &	1,700,000
05/14/2024	3771	0129	UI	000174 / 021 / 000 / 000 / 000	20 SALMON MEADOW LAN	KWON YOUNG T & JANEL	0
05/14/2024	3771	0145	UI	000265 / 006 / 000 / 000 / 000	99 LUNT ROAD	HESS JUDITH A TR/HES	0
05/16/2024	3771	0366	UI	000177 / 023 / 000 / 000 / 000	318 SHAKER JERRY ROA	BABCOCK WILLIAM F JR	0
05/16/2024	3771	0610	UI	000243 / 005 / 000 / 000 / 000	20 BRAUN BAY ROAD	JOYCE DAVID A & DEBO	0
05/16/2024	3771	0583	UI	000243 / 014 / 000 / 000 / 000	14 HAMELIN DRIVE	JOYCE DAVID A & DEBO	0
05/17/2024	3771	0729	UV	000121 / 155 / 000 / 000 / 000	INTERLAKEN STREET	FILIPPONE FILOMENA	0
05/20/2024	0000	0000	UV	000213 / 017 / 000 / CG0 / 081	65 BARRETT PLACE	DIXON RECREATIONAL C	0
05/22/2024	3772	0334	UI	000223 / 047 / 000 / 000 / 000	123 KIMBALL DRIVE	123 KIMBALL DRIVE TR	0
05/24/2024	3772	0721	UV	000236 / 018 / 000 / 000 / 000	ECHO LANDING ROAD	CORSON GEORGE C JR	70,333
05/24/2024	3772	0721	UV	000245 / 121 / 000 / 000 / 000	FAR ECHO ROAD	CORSON GEORGE C JR	70,333
05/26/2024	0000	0000	UV	000213 / 017 / 000 / CG0 / 079	65 BARRETT PLACE	CAPRIO JOSEPH	0
05/28/2024	3772	0977	UV	000255 / 009 / 000 / BS0 / 040	16 LONG ISLAND ROAD	PFEUTI HERMANN G & K	0
05/28/2024	3772	0977	UV	000255 / 009 / 000 / BS0 / 048	16 LONG ISLAND ROAD	PFEUTI HERMANN & KEL	0
05/28/2024	3772	0886	UI	000265 / 015 / 000 / 000 / 000	80 LUNT ROAD	LAROSA FAMILY TRUST	3,900,000
05/28/2024	3772	0883	UI	000291 / 027 / 000 / 000 / 000	196 WINDERMERE ROAD	LESCARBEAU STEPHEN M	0
05/28/2024	3772	0883	UI	000291 / 028 / 000 / 000 / 000	11 WINDY POINT ROAD	LESCARBEAU STEPHEN M	0
05/30/2024	3773	0133	UI	000215 / 014 / 000 / 000 / 000	50 JACOBS ROAD	KONA INC	2,500,000
05/30/2024	3773	0133	UI	000216 / 009 / 000 / 000 / 000	48 BOAT HOUSE ROAD	KONA INC	2,500,000
06/04/2024	3773	0867	UI	000114 / 019 / 000 / 000 / 000	43 BISHOP SHORE ROAD	BERRY SUSAN S	0
06/04/2024	3773	0867	UI	000114 / 022 / 000 / 000 / 000	BISHOP SHORE ROAD	BERRY SUSAN S	0
06/04/2024	3773	1048	UI	000247 / 007 / 000 / 000 / 000	25 GENEVA POINT ROAD	SCHENK MARGARETA REV	0
06/05/2024	3774	0169	UI	000099 / 142 / 000 / 000 / 000	115 GLEN FOREST DRIV	BIANCAVILLA DAVID &	0
06/05/2024	3774	0136	UI	000114 / 013 / 000 / 000 / 000	23 BISHOP SHORE ROAD	MCNEIL-GURIN FAMILY	0
06/05/2024	3774	0110	UI	000247 / 007 / 000 / 000 / 000	25 GENEVA POINT ROAD	STECKLER MARCIA & SC	0
06/06/2024	3774	0398	UI	000026 / 005 / 000 / 000 / 000	19 ABNAKI LANE	BACHMAN SALLY W TRUS	1,936,800
06/06/2024	3774	0398	UI	000026 / 006 / 000 / 000 / 000	10 ABNAKI LANE	BACHMAN SALLY W TRUS	1,936,800
06/06/2024	3774	0365	UI	000291 / 043 / 000 / 006 / 012	12 LANDS END LANE	HEALD DOUGLAS W SR T	625,000
06/07/2024	ET24	0158	UI	000132 / 053 / 000 / 000 / 000	75 RICHARDSON SHORES	ANDERSON RUTH QUINN	0
06/10/2024	3774	0710	UV	000288 / 008 / 000 / LOD / 028	484 LONG ISLAND ROAD	MEAD MARTHA L REV TR	0
06/12/2024	ET24	0282	UI	000146 / 004 / 000 / 040 / 000	201 HANSON MILL ROAD	FRIBERG PRISCILLA M	0
06/12/2024	0000	0000	UI	000213 / 017 / 000 / CG0 / 046	65 BARRETT PLACE	THOMSON DAVE & AMY	0
06/12/2024	0000	0000	UI	000213 / 017 / 000 / CG0 / 047	65 BARRETT PLACE	CAPRIO SUSAN	0
06/13/2024	3775	0136	UI	000121 / 166 / 000 / 000 / 000	5 SCHWANLI STREET	BERUBE RICHARD T	0
06/18/2024	3775	0709	UV	000139 / 008 / 000 / 000 / 000	BEAN ROAD	MANVILLE LEON E & ME	0
06/20/2024	3775	0892	UI	000247 / 006 / 000 / 000 / 000	19 GENEVA POINT ROAD	STECKLER MARCIA S/PH	0
06/21/2024	3776	0093	UI	000283 / 014 / 000 / 010 / 040	10 LONDON HILL ROAD	PAGE JEFFREY	1,275,000
06/21/2024	3776	0093	UI	000283 / 014 / 000 / BS0 / 033	J LANDING BOATSLIP	PAGE JEFFREY	1,275,000
06/23/2024	000	000	UI	000213 / 017 / 000 / CG0 / 100	65 BARRETT PLACE	RAYNER MATT & BELANG	0
06/24/2024	3776	0211	UI	000271 / 022 / 000 / 000 / 000	82 DEERHAVEN ROAD	WETMORE JOSEPH W & J	0
06/24/2024	3776	0214	UI	000271 / 022 / 000 / 000 / 000	82 DEERHAVEN ROAD	WETMORE JENNIFER G	0
06/25/2024	3776	0557	UI	000046 / 003 / 000 / 000 / 000	167 OSSIPPE MOUNTAIN	COOK NANCY	0
06/25/2024	3776	0554	UI	000046 / 011 / 000 / 000 / 000	156 OSSIPPE MOUNTAIN	COOK NANCY I	0
06/26/2024	3776	1031	UI	000288 / 001 / 000 / 000 / 000	429 LONG ISLAND ROAD	TSAKIRGIS GEORGE	0
06/27/2024	3777	0144	UI	000245 / 024 / 000 / BS0 / 041	FAR ECHO ROAD	WYMAN DONALD E III &	0
06/27/2024	3777	0144	UI	000245 / 046 / 000 / 000 / 000	10 PARTRIDGE LANE	WYMAN DONALD E III &	0
06/27/2024	3777	0104	UI	000272 / 042 / 000 / 000 / 000	75 WEST POINT ROAD	TYO ERNEST A & LINDA	0
06/27/2024	3777	0115	UI	000291 / 014 / 000 / 000 / 000	145 WINDERMERE ROAD	CASWELL DAVID A	0
06/28/2024	3777	0337	UI	000200 / 026 / 000 / 000 / 000	36 BAY ROAD	NEWFOUND 3 REVOCABLE	0
07/01/2024	3777	0791	UI	000173 / 061 / 000 / 000 / 000	204 REDDING LANE	MORAN KEVIN M ESTATE	270,000
07/02/2024	3777	0928	UI	000148 / 017 / 000 / 000 / 000	152 WENTWORTH SHORES	DAI REE-VEN	0
07/03/2024	3778	0107	UI	000169 / 047 / 000 / 002 / 003	76 LAKE SHORE DRIVE	BUSBY TROY DENWARD &	285,000
07/04/2024	000	000	UI	000213 / 017 / 000 / CG0 / 105	65 BARRETT PLACE	RYERSON JULIE	0
07/05/2024	3778	0223	UI	000099 / 096 / 000 / 000 / 000	287 PARADISE DRIVE	HATZIGIANNIS EFSTRAT	0
07/05/2024	3778	0235	UI	000121 / 088 / 000 / 000 / 000	84 BADEN STREET	PETROUS FRANCIS A &	0
07/08/2024	3778	0421	UI	000166 / 023 / 000 / 000 / 000	62 DRIFTWOOD DRIVE	KELLY KELLY L	0
07/08/2024	3778	0423	UI	000166 / 023 / 000 / 000 / 000	62 DRIFTWOOD DRIVE	KELLY JAMES D & KELL	0
07/09/2024	3778	0682	UV	000088 / 008 / 000 / 000 / 000	WHITTIER HIGHWAY	HIRD JEFFREY H & MAU	0
07/09/2024	3778	0631	UV	000128 / 091 / 000 / 000 / 000	123 WINTERSPORT STRE	GEER DAVID WYMAN JR	0
07/11/2024	3778	1012	UI	000162 / 019 / 000 / 000 / 000	46 ORTON LANE	SHORE REALTY TRUST	0
07/11/2024	3778	1009	UI	000162 / 036 / 000 / 000 / 000	47 ORTON LANE	SHORE REALTY TRUST	0
07/12/2024	3779	0162	UI	000135 / 031 / 000 / 000 / 000	347 WHITTIER HIGHWAY	BRENNAN TIMOTHY P &	0
07/12/2024	3779	0164	UI	000164 / 006 / 000 / 000 / 000	21 HANSON MILL ROAD	BRENNAN TIMOTHY P &	0
07/15/2024	0000	0000	UI	000213 / 017 / 000 / CG0 / 040	65 BARRETT PLACE	CAPRIO FRANK & JENNI	0
07/16/2024	3779	0786	UI	000129 / 024 / 000 / 000 / 000	22 OBERDORF STREET	URRUTIA CHRISTIAN &	0
07/17/2024	3779	0924	UI	000046 / 021 / 000 / 000 / 000	33 RANDALL ROAD	MARSHALL JODY LEE	0
07/17/2024	3779	0908	UI	000046 / 021 / 000 / 000 / 000	33 RANDALL ROAD	AMES FAMILY REVOCABL	0
07/17/2024	3779	0915	UI	000046 / 021 / 000 / 000 / 000	33 RANDALL ROAD	AMES EVAN R	237,533
07/17/2024	3779	0888	UI	000100 / 015 / 000 / 000 / 000	135 SUNRISE DRIVE	SKERRETT DAVID K & C	0
07/17/2024	3779	0899	UI	000180 / 017 / 000 / 000 / 000	97 COTTAGE ROAD	RHODES DAVID W & TRA	0

Dated	Bk	Pg	QI	Parcel ID	Location	Grantor	Sales Price
07/17/2024	3779	0899	UV	000180 / 031 / 000 / 000 / 000	COTTAGE ROAD	RHODES DAVID & TRACY	0
07/19/2024	3780	0419	UI	000146 / 004 / 000 / 040 / 000	201 HANSON MILL ROAD	FRIBERG PRISCILLA M	0
07/19/2024	3780	0422	UI	000146 / 004 / 000 / 040 / 000	201 HANSON MILL ROAD	FRIBERG RICHARD J	0
07/19/2024	3780	0425	UV	000288 / 008 / 000 / LOC / 005	484 LONG ISLAND ROAD	FOOTE JEFFREY B REV	0
07/21/2024	0000	0000	UI	000213 / 017 / 000 / CG0 / 111	65 BARRETT PLACE	ULIANI JEREMY & JESS	0
07/22/2024	3780	0659	UV	000049 / 011 / 000 / 000 / 000	96 OSSIEPE MOUNTAIN	DEGRYSE SANDRINE	0
07/22/2024	3780	0601	UI	000107 / 008 / 000 / 000 / 000	100 SIBLEY ROAD	CAMP QUINEBARGE LLC	0
07/22/2024	3780	0653	UV	000170 / 009 / 000 / 000 / 000	BEAN ROAD	FIELD ALICE A & DRIS	0
07/22/2024	3780	0597	UV	000237 / 017 / 000 / 000 / 000	LONG POINT ROAD	TOOMEY DAVID & MICHE	0
07/23/2024	3780	0977	UI	000121 / 012 / 000 / 000 / 000	41 CORTINA STREET	513 NORTH SHORE DRIV	693,600
07/23/2024	3780	0900	UI	000132 / 048 / 000 / 000 / 000	51 RICHARDSON SHORES	SRETER REALTY TRUST	0
07/23/2024	3780	0900	UI	000132 / 090 / 000 / 000 / 000	RICHARDSON SHORES R	SRETER REALTY TRUST	0
07/23/2024	3780	0897	UI	000291 / 043 / 000 / 004 / 004	8 LANDS END LANE	SALTER CECIL S & CHR	0
07/24/2024	3781	0061	UI	000233 / 005 / 000 / 000 / 000	11 WINACRES ROAD	TYO ERNEST A JR & LI	0
07/25/2024	3781	0240	UI	000071 / 004 / 000 / 000 / 000	427 GOV. WENTWORTH H	NICOL MARGARET M & M	0
07/25/2024	3781	0242	UI	000071 / 004 / 000 / 000 / 000	427 GOV. WENTWORTH H	NICOL MARGARET M	0
07/25/2024	3781	0254	UI	000162 / 049 / 000 / 000 / 000	27 SPRUCE ROAD	COHN BRUCE R & MICHE	450,000
07/25/2024	3781	0146	UI	000249 / 016 / 000 / 000 / 000	132 TANGLEWOOD SHORE	MANSUR CHRISTOPHER R	0
07/26/2024	3781	0547	UI	000247 / 006 / 000 / 000 / 000	19 GENEVA POINT ROAD	STECKLER MARCIA S RE	0
07/26/2024	3781	0544	UI	000249 / 041 / 000 / 000 / 000	74 CLUBHOUSE DRIVE	BARBOZA ROBERT J & L	0
07/26/2024	3781	0544	UI	000249 / 043 / 000 / BS0 / 006	CROSSWINDS BOATSLIP	BARBOZA ROBERT J & L	0
07/26/2024	3781	0435	UI	000287 / 009 / 000 / 000 / 000	11 MAHALA ROAD	STEAMBOAT LANDING RE	0
07/29/2024	3781	0817	UI	000131 / 011 / 000 / 000 / 000	280 WENTWORTH SHORES	MULRENIN DUDLEY J &	0
07/29/2024	3781	0817	UI	000131 / 037 / 000 / 000 / 000	WENTWORTH SHORES RD	MULRENIN DUDLEY J &	0
07/29/2024	3781	0817	UI	000131 / 038 / 000 / 000 / 000	283 WENTWORTH SHORES	BERUBE FRANCIS JR SR	0
07/29/2024	ET24	0351	UI	000169 / 050 / 000 / 000 / 000	70 LAKE SHORE DRIVE	BEAULIEU TODD & KRIS	0
07/29/2024	0000	0000	UI	000213 / 017 / 000 / CG0 / 116	65 BARRETT PLACE	MOULTONBOROUGH TOWN	0
07/30/2024	3781	1051	UI	000049 / 001 / 000 / 000 / 000	245 GOV. WENTWORTH H	MOULTONBOROUGH TOWN	0
07/30/2024	3781	1051	UV	000050 / 007 / 000 / 000 / 000	GOV. WENTWORTH HWY	MOULTONBOROUGH TOWN	0
07/30/2024	3781	1051	UV	000050 / 008 / 000 / 000 / 000	GOV. WENTWORTH HWY	MOULTONBOROUGH TOWN	0
07/30/2024	3781	1051	UV	000069 / 001 / 000 / 000 / 000	GOV. WENTWORTH HWY	MOULTONBOROUGH TOWN	0
07/31/2024	3782	0183	UI	000242 / 009 / 000 / 000 / 000	36 RUPPERT ROAD	FITZPATRICK KAREN 20	0
07/31/2024	3782	0187	UV	000243 / 028 / 001 / 000 / 000	RUPPERT ROAD	FITZPATRICK KAREN 20	0
08/01/2024	3782	0365	UV	000279 / 003 / 000 / 000 / 000	LONG ISLAND ROAD	HILSON GLENN A & ROX	0
08/02/2024	3782	0541	UV	000107 / 010 / 000 / 000 / 000	DEERCROSSING	BEAVER POINT TRUST	0
08/02/2024	3782	0544	UI	000107 / 016 / 000 / 000 / 000	12 DEERCROSSING	BEAVER POINT TRUST	0
08/02/2024	3782	0604	UI	000200 / 042 / 000 / 000 / 000	139 SWALLOW POINT RO	BEZOET DE BIE JULIE	0
08/02/2024	ET24	0217	UV	000255 / 009 / 000 / BS0 / 121	16 LONG ISLAND ROAD	NOLAN DANIEL ESTATE	0
08/05/2024	3782	0642	UV	000107 / 010 / 000 / 000 / 000	DEERCROSSING	PROUTY SARA J	0
08/05/2024	3782	0645	UI	000107 / 016 / 000 / 000 / 000	12 DEERCROSSING	PROUTY SARA J	0
08/05/2024	3782	0677	UI	000128 / 042 / 000 / 000 / 000	35 CASANNA STREET	HOLLAND JOSEPH & ROS	0
08/05/2024	3782	0659	UI	000149 / 015 / 000 / 000 / 000	5 FIR TREE LANE	WEINBERG, MATTHEW &	0
08/06/2024	3782	0963	UI	000099 / 048 / 000 / 000 / 000	235 PARADISE DRIVE	FEARNSIDE GLENDA	0
08/07/2024	3782	1009	UI	000189 / 036 / 000 / 000 / 000	103 BUZZELL COVE ROA	JANSSON FAMILY REV T	0
08/09/2024	3783	0207	UI	000199 / 024 / 000 / 000 / 000	208 EAGLE SHORE ROAD	BARRY JOYCE E REV TR	175,000
08/12/2024	3783	0568	UI	000114 / 033 / 001 / 000 / 000	120 RED HILL ROAD	TILTON MICHELLE & SE	0
08/12/2024	3783	0614	UI	000141 / 018 / 000 / 000 / 000	47 GLIDDEN ROAD	BURGESS BONNIE L 201	40,933
08/13/2024	3783	0810	UI	000142 / 007 / 000 / 000 / 000	20 REDDING LANE	LUTI JOHN R - ESTATE	400,000
08/15/2024	3784	0062	UI	000120 / 108 / 000 / 000 / 000	23 MYRTLE DRIVE	FAMILY TRUST	0
08/15/2024	3784	0055	UI	000120 / 108 / 000 / 000 / 000	23 MYRTLE DRIVE	CAROLLO ANTHONY J RE	0
08/15/2024	3783	1092	UI	000146 / 004 / 000 / 097 / 000	201 HANSON MILL ROAD	K-CHERIN FAMILY TRUS	0
08/16/2024	3784	0211	UI	000111 / 012 / 000 / 000 / 000	18 SIBLEY ROAD	SOUSA KAREN	0
08/19/2024	3784	0563	UI	000194 / 043 / 000 / 000 / 000	15 KERRIE COURT	KEYSER PAUL L & KARE	0
08/19/2024	3784	0449	UI	000223 / 070 / 000 / 000 / 000	29 KIMS ALLEY	SHUTTLEWORTH JAMES R	0
08/20/2024	3784	0678	UI	000064 / 003 / 000 / 000 / 000	95 BEARS NEST TRAIL	MOORE TIMOTHY & SHER	3,070,000
08/20/2024	3784	0624	UI	000146 / 004 / 000 / 041 / 000	201 HANSON MILL ROAD	SMITH PAUL E & BARBA	0
08/20/2024	3784	0675	UI	000283 / 014 / 000 / 011 / 045	8 TOPSIDE ROAD	KELLEY FAMILY REV TR	940,000
08/20/2024	3784	0675	UV	000283 / 014 / 000 / BS0 / 018	J LANDING BOATSLIP	KELLEY FAMILY REV TR	940,000
08/20/2024	3784	0653	UV	000288 / 008 / 000 / L0B / 018	484 LONG ISLAND ROAD	DAVIS PRISCILLA D	0
08/21/2024	3784	0944	UI	000200 / 010 / 000 / 000 / 000	68 KONA BAY ROAD	COOPER J PHILLIP & M	450,000
08/21/2024	0000	0000	UI	000213 / 017 / 000 / CG0 / 095	65 BARRETT PLACE	BOUCHARD MIKE	0
08/22/2024	3785	0088	UI	000099 / 055 / 000 / 000 / 000	11 EDEN LANE	PREMO WALTER J JR &	0
08/23/2024	3785	0201	UV	000019 / 002 / 000 / 000 / 000	201 BODGE HILL ROAD	TOLMAN MICHAEL REED	0
08/23/2024	3785	0203	UI	000244 / 001 / 000 / 000 / 000	31 ECHO LANDING ROAD	BACHOVCHIN WILLIAM W	0
08/26/2024	3785	0497	UI	000051 / 008 / 000 / 000 / 000	2 NELSON ROAD	POLOIAN SEAN R & DAW	475,000
08/26/2024	3785	0577	UV	000120 / 108 / 000 / 000 / 000	23 MYRTLE DRIVE	FAMILY TRUST	0
08/26/2024	0000	0000	UI	000213 / 017 / 000 / CG0 / 075	65 BARRETT PLACE	HILL RON & ANN	0
08/27/2024	3785	0805	UI	000044 / 009 / 000 / 000 / 000	97 GOV. WENTWORTH HW	CREELMAN BARBARA E	0
08/28/2024	3785	0964	UV	000098 / 093 / 000 / 000 / 000	38 LEISURE DRIVE	LEVASSEUR BARBARA JE	0
08/28/2024	3785	0837	UI	000143 / 013 / 000 / 000 / 000	85 REDDING LANE	MANFREDI JOHN III &	0
08/28/2024	3786	0007	UI	000146 / 004 / 000 / 074 / 000	201 HANSON MILL ROAD	KIRBY MARY LEE	165,000
08/28/2024	3785	0896	UV	000288 / 008 / 000 / BS0 / 029	484 LONG ISLAND ROAD	LEATHERS DONALD & LO	450,000
08/29/2024	3786	0170	UI	000174 / 008 / 000 / 000 / 000	119 KRAINEWOOD DRIVE	HAM DANA BRUCE & MAR	0
08/29/2024	3785	0646	UI	000263 / 040 / 000 / 000 / 000	36 TALL PINE ROAD	RICE STEVEN & DANA &	0
08/30/2024	3786	0240	UI	000195 / 019 / 000 / 000 / 000	284 REDDING LANE	WALCOTT ROGER B JR	0
08/30/2024	3786	0242	UI	000195 / 019 / 000 / 000 / 000	284 REDDING LANE	WALCOTT CLINTON	0

Dated	Bk	Pg	QI	Parcel ID	Location	Grantor	Sales Price
09/03/2024	3786	0718	UI	000005 / 019 / 001 / 000 / 000	1347 WHITTIER HIGHWA	VASQUEZ JORGE	0
09/03/2024	3786	0814	UI	000029 / 011 / 000 / 000 / 000	38 WIGGIN FARM ROAD	PARKER DAVID L & TIA	0
09/03/2024	3786	0810	UV	000029 / 017 / 000 / 000 / 000	837 BEAN ROAD	TIAMPO JANET M	0
09/03/2024	3786	0806	UV	000029 / 017 / 000 / 000 / 000	837 BEAN ROAD	PARKER DAVID L & TIA	0
09/03/2024	3786	0721	UI	000052 / 010 / 000 / 000 / 000	1020 WHITTIER HIGHWA	LEBARON PAMELA L & J	0
09/03/2024	3786	0734	UI	000052 / 010 / 000 / 000 / 000	1020 WHITTIER HIGHWA	CLIFFORD TIFFANY L	0
09/03/2024	3786	0704	UI	000107 / 008 / 000 / 000 / 000	100 SIBLEY ROAD	CAMP QUINEBARGE LLC	0
09/03/2024	3786	0915	UI	000207 / 005 / 000 / 001 / 003	160 BALD PEAK DRIVE	RAINVILLE EUGENE E &	700,000
09/04/2024	3786	0938	UI	000071 / 004 / 000 / 000 / 000	427 GOV. WENTWORTH H	COOK BRADFORD E/NICO	0
09/04/2024	3786	0936	UI	000161 / 032 / 000 / 000 / 000	11 MELANSON POINT	DAVIS GERALD O & KAT	0
09/04/2024	3786	0936	UI	000161 / 032 / 000 / 000 / 000	11 MELANSON POINT	DAVIS GERALD O & KAT	0
09/04/2024	3786	1069	UI	000223 / 009 / 000 / 000 / 000	21 RAYS WAY	CLAUSS KARL W & ANNE	0
09/04/2024	3786	1071	UI	000223 / 009 / 000 / 000 / 000	21 RAYS WAY	CLAUSS ANNE R & KARL	415,000
09/04/2024	3786	1047	UI	000226 / 002 / 000 / 000 / 000	44 GARNET POINT ROAD	KING ALLEN & ESTELLE	0
09/04/2024	3786	1054	UI	000226 / 002 / 000 / 000 / 000	44 GARNET POINT ROAD	EXEMPT MD QTIP TRST	766,666
09/04/2024	3786	1059	UI	000226 / 002 / 000 / 000 / 000	44 GARNET POINT ROAD	KING ALLEN & KING ES	0
09/06/2024	3787	0456	UI	000129 / 126 / 000 / 000 / 000	85 ST GALLEN STREET	WHITING FAMILY TRUST	0
09/06/2024	3787	0503	UI	000221 / 047 / 000 / 000 / 000	60 CATLIN ESTATE ROA	KIDD MARSHALL C - ES	0
09/06/2024	3787	0510	UI	000221 / 047 / 000 / 000 / 000	60 CATLIN ESTATE ROA	KIDD ANN G TRUST	3,225,000
09/11/2024	3788	0246	UI	000169 / 001 / 000 / 000 / 000	68 WHITTIER HIGHWAY	HARBOR 1 LLC	3,500,000
09/11/2024	3788	0246	UI	000169 / 003 / 000 / 000 / 000	60 WHITTIER HIGHWAY	HARBOR 1 LLC	3,500,000
09/11/2024	3788	0348	UI	000221 / 047 / 000 / 000 / 000	60 CATLIN ESTATE ROA	MACKENZIE SCOTT & GE	0
09/12/2024	3788	0440	UV	000130 / 008 / 000 / 000 / 000	9 CANNES STREET	CAPUTO NICHOLAS F &	0
09/12/2024	3788	0446	UI	000169 / 055 / 000 / 002 / 004	42 LAKE SHORE DRIVE	WEBSTER DAVID	20,000
09/12/2024	3788	0427	UI	000202 / 006 / 000 / 000 / 000	693 MOULTONBORO NECK	BELLO, WILLIAM RODRI	566,000
09/13/2024	3788	0574	UV	000167 / 001 / 001 / 000 / 000	117 REDDING LANE	STREET STEVEN	0
09/13/2024	3788	0562	UI	000167 / 006 / 000 / 000 / 000	33 KRAINEWOOD DRIVE	DUBOIS ANDREW S & MI	0
09/13/2024	3788	0565	UV	000179 / 033 / 000 / 000 / 000	532 SHAKER JERRY ROA	DEROSA ANTHONY V	0
09/13/2024	3788	0623	UV	000288 / 008 / 000 / BS0 / 015	484 LONG ISLAND ROAD	FITCHET JOAN E	0
09/14/2024	0000	0000	UV	000254 / 024 / 000 / CG0 / 048	29 LONG ISLAND ROAD	BLOOD JEFFREY	0
09/16/2024	3788	0717	UI	000023 / 005 / 000 / 000 / 000	162 SKYLINE DRIVE	LIVELY D GLENN & KEL	0
09/16/2024	3788	0717	UI	000066 / 008 / 000 / 000 / 000	99 BLAKE ROAD	LIVELY D GLENN & KEL	0
09/17/2024	3789	0001	UI	000093 / 015 / 000 / 000 / 000	10 BUCKINGHAM TERRAC	SMITH CHRISTOPHER W	0
09/17/2024	3788	1099	UV	000282 / 028 / 000 / 000 / 000	ADAMS SHORE ROAD	COYNE MICHAEL F & LA	0
09/17/2024	3788	1099	UV	000282 / 035 / 000 / 000 / 000	24 ADAMS SHORE ROAD	COYNE MICHAEL F & LA	0
09/18/2024	3789	0185	UI	000146 / 004 / 000 / 140 / 000	201 HANSON MILL ROAD	DEMUTH SUZANNE FKA S	0
09/19/2024	3789	0433	UI	000139 / 010 / 000 / 000 / 000	207 BEAN ROAD	O'NEIL ROBERT S	0
09/20/2024	3789	0466	UI	000050 / 013 / 000 / 000 / 000	182 GOV. WENTWORTH H	MCPHAIL JOSEPHINE B	0
09/20/2024	3789	0494	UI	000146 / 004 / 000 / 109 / 000	201 HANSON MILL ROAD	GREGORY DONALD G & J	0
09/21/2024	ET23	0525	UV	000254 / 033 / 000 / 000 / 000	WATSON SHORE ROAD	JENSEN JAMES T	0
09/23/2024	3789	0810	UI	000242 / 007 / 000 / 000 / 000	42 RUPPERT ROAD	BROWN DAVID W & PAME	0
09/23/2024	3789	0911	UI	000246 / 013 / 000 / 000 / 000	71 WINAUKEE ROAD	HOBBS LAURA COWLES	0
09/24/2024	3790	0094	UI	000067 / 016 / 000 / 000 / 000	12 HARRIET LANE	WAKEFIELD ESPHA E	0
09/24/2024	3790	0147	UI	000107 / 019 / 000 / 000 / 000	68 SIBLEY ROAD	HILL LEONARD D	0
09/24/2024	3789	1085	UV	000122 / 012 / 000 / 000 / 000	33 WINTERSPORT STREE	GENETTI MICHAEL & AN	0
09/24/2024	3789	1089	UI	000129 / 093 / 000 / 000 / 000	214 CASTLE SHORE ROA	BOARI FAMILY TRUST	0
09/24/2024	3790	0016	UI	000189 / 027 / 000 / 000 / 000	51 BUZZELL COVE ROAD	GLOVER ELIZABETH & D	0
09/24/2024	3790	0014	UI	000189 / 031 / 000 / 000 / 000	65 BUZZELL COVE ROAD	SREDL HENRY J 2010 T	0
09/25/2024	3790	0319	UI	000051 / 006 / 000 / 000 / 000	20 NELSON ROAD	CARPENTER KENNETH W	0
09/26/2024	3790	0456	UI	000146 / 004 / 000 / 126 / 000	201 HANSON MILL ROAD	ISAACS GWEN E & GALL	0
09/26/2024	3790	0529	UI	000243 / 010 / 000 / 000 / 000	2 BRAUN BAY ROAD	PERKS RICHARD E	0
09/26/2024	3790	0529	UI	000243 / 011 / 000 / 000 / 000	BRAUN BAY ROAD	PERKS RICHARD E	0
09/27/2024	3790	0561	UI	000069 / 003 / 000 / 000 / 000	255 GOV. WENTWORTH H	MARDIS JAMES W	0
09/27/2024	3790	0602	UI	000135 / 024 / 000 / 000 / 000	324 WHITTIER HIGHWAY	LONG FREDERICK G SR/	310,000
09/27/2024	3790	0543	UV	000199 / 023 / 000 / 000 / 000	EAGLE SHORE ROAD	BARRY JOYCE E REV TR	100,000
09/27/2024	3790	0627	UI	000235 / 017 / 000 / 000 / 000	14 SOLOMON LANE	POLLACK STANLEY H	0
09/27/2024	3790	0631	UV	000255 / 009 / 000 / BS0 / 042	16 LONG ISLAND ROAD	POLLACK STANLEY & JA	0
09/30/2024	3790	1001	UI	000102 / 005 / 000 / 000 / 000	45 GILMAN POINT ROAD	NADEAU KEVIN C/MICHE	0
09/30/2024	3791	0003	UI	000130 / 022 / 000 / 000 / 000	84 SPITZEN STREET	ROME'S LLC	0
10/01/2024	3791	0178	UI	000198 / 027 / 000 / 000 / 000	61 SHELTIE CROSSING	ESSLER BRUCE G	288,000
10/01/2024	3791	0323	UI	000212 / 002 / 000 / 000 / 000	7 KIMBALL DRIVE	MCDEVITT JOANNE M	0
10/02/2024	3791	0325	UI	000099 / 138 / 000 / 000 / 000	99 GLEN FOREST DRIVE	GLEN FOREST DRIVE TR	1
10/02/2024	3791	0458	UI	000216 / 039 / 000 / 000 / 000	11 GRAPPONE ROAD	FALLS TRACY LEIGH/SN	0
10/03/2024	3791	0786	UV	000107 / 010 / 000 / 000 / 000	DEERCROSSING	PROUTY SARA JORDAN 2	0
10/03/2024	3791	0786	UI	000107 / 016 / 000 / 000 / 000	12 DEERCROSSING	PROUTY SARA JORDAN 2	0
10/03/2024	3791	0709	UV	000120 / 108 / 000 / 000 / 000	23 MYRTLE DRIVE	CAROLLO ANTONIA REV	0
10/03/2024	3791	0784	UI	000236 / 007 / 000 / 000 / 000	87 ECHO LANDING ROAD	JOLLY LAKE LLC	0
10/03/2024	3791	0235	UI	000283 / 014 / 000 / 002 / 007	7 STARBOARD LANE	WHITE KEITH R & LISA	1,225,000
10/03/2024	3791	0235	UI	000283 / 014 / 000 / BS0 / 021	J LANDING BOATSLIP	WHITE KEITH R & LISA	1,225,000
10/04/2024	3791	0920	UV	000071 / 008 / 000 / 000 / 000	GOV. WENTWORTH HWY	RANJEWEL LLC	165,000
10/04/2024	3792	0050	UI	000118 / 012 / 000 / 000 / 000	372 FOX HOLLOW ROAD	MARQUIS ANTHONY J &	0
10/04/2024	3791	0883	UI	000135 / 011 / 000 / 000 / 000	11 MOULTONBORO NECK	CLIFFORD WARREN TODD	450,000
10/04/2024	3792	0092	UI	000142 / 032 / 000 / 000 / 000	173 LAKE SHORE DRIVE	FERRANTE JAMES R 200	0
10/04/2024	3792	0092	UI	000142 / 047 / 000 / 000 / 000	WHITTIER HIGHWAY	FERRANTE JAMES R 200	0
10/07/2024	3792	0251	UI	000162 / 070 / 000 / 000 / 000	15 TARA ROAD	GASPAR STEPHEN & KAT	0
10/08/2024	3792	0406	UI	000111 / 002 / 000 / 000 / 000	26 DAIGNEAU DRIVE	PANCHISHAK MYKHAYLO	0

Dated	Bk	Pg	QI	Parcel ID	Location	Grantor	Sales Price
10/08/2024	3792	0441	UI	000118 / 010 / 000 / 000 / 000	10 EVERGREEN ISLAND	COUSENS JOAN M REV T	0
10/08/2024	3792	0439	UI	000118 / 011 / 000 / 000 / 000	2 EVERGREEN ISLAND	COUSENS JOAN M REV T	0
10/08/2024	3792	0385	UI	000137 / 041 / 000 / 000 / 000	48 GLIDDEN ROAD	GRANT PHYLLIS J	0
10/08/2024	3792	0381	UI	000137 / 041 / 000 / 000 / 000	48 GLIDDEN ROAD	GRANT PHYLLIS J 2005	0
10/08/2024	3792	0383	UI	000137 / 041 / 000 / 000 / 000	48 GLIDDEN ROAD	GRANT PHYLLIS J	0
10/08/2024	3792	0402	UI	000263 / 036 / 000 / 000 / 000	47 TALL PINE ROAD	ELLIS FAMILY REV TRU	0
10/09/2024	3792	0586	UI	000111 / 016 / 000 / 000 / 000	289 BEAN ROAD	WHITMAN MARK D	0
10/09/2024	3792	0530	UI	000119 / 005 / 000 / 000 / 000	19 BLUEBERRY LANE	GREENE JEAN E	0
10/09/2024	3792	0538	UI	000279 / 008 / 000 / 000 / 000	28 SERENITY CIRCLE	TRUDEL WAYNE	0
10/10/2024	3792	0737	UV	000192 / 006 / 003 / 000 / 000	SHAKER JERRY ROAD	AMES WILL & CHRISTIN	283,000
10/10/2024	3792	0737	UV	000192 / 006 / 004 / 000 / 000	200 SHAKER JERRY ROA	AMES WILL & CHRISTIN	283,000
10/11/2024	3792	1079	UI	000142 / 032 / 000 / 000 / 000	173 LAKE SHORE DRIVE	FERRANTE HELEN F	0
10/11/2024	3792	1079	UI	000142 / 047 / 000 / 000 / 000	WHITTIER HIGHWAY	FERRANTE HELEN F	0
10/11/2024	3793	0001	UI	000168 / 021 / 000 / 000 / 000	140 LAKE SHORE DRIVE	UNGER BRADLEY	0
10/11/2024	3793	0118	UI	000271 / 020 / 000 / 000 / 000	88 DEERHAVEN ROAD	MACARTHUR ROBERT D	0
10/15/2024	3793	0282	UI	000128 / 050 / 000 / 000 / 000	56 OBERDORF STREET	PEPICELLI DAVID J &	0
10/15/2024	3793	0284	UI	000208 / 001 / 000 / 000 / 000	71 WALLBRIDGE WAY	DAVIS JAY BISHOP TRU	0
10/15/2024	3793	0381	UI	000208 / 001 / 000 / 000 / 000	71 WALLBRIDGE WAY	DAVIS ELIZABETH A	0
10/15/2024	3793	0390	UI	000249 / 013 / 000 / 000 / 000	138 TANGLEWOOD SHORE	WARNER MARGRIT E - E	1,250,000
10/15/2024	3793	0390	UV	000249 / 017 / 000 / 000 / 000	TANGLEWOOD SHORES R	WARENER MARGIT E - E	1,250,000
10/16/2024	3793	0556	UI	000139 / 015 / 000 / 000 / 000	241 BEAN ROAD	PEOPLES STEPHEN P SR	0
10/16/2024	3793	0573	UI	000169 / 046 / 000 / 001 / 015	78 LAKE SHORE DRIVE	SCHAD STEPHEN W & KA	0
10/16/2024	3793	0613	UI	000194 / 015 / 000 / 000 / 000	43 HANSON DRIVE	KNIGHT EZRA J	0
10/16/2024	3793	0607	UV	000265 / 001 / 000 / 000 / 000	LUNT ROAD	HAYES GERALD J & DIA	0
10/16/2024	3793	0607	UI	000265 / 017 / 000 / 000 / 000	74 LUNT ROAD	HAYES GERALD J & DIA	0
10/17/2024	ET24	0052	UI	000121 / 143 / 000 / 000 / 000	35 GENEVE STREET	JOHNSTON PAUL - ESTA	0
10/17/2024	3793	0611	UI	000265 / 016 / 000 / 000 / 000	78 LUNT ROAD	HAYES GERALD J & DIA	0
10/21/2024	3794	0099	UI	000201 / 027 / 000 / 000 / 000	30 LIGHTHOUSE LANE	WILKINS CONNOR/MICHA	234,000
10/21/2024	3794	0019	UI	000283 / 014 / 000 / 012 / 048	12 TOPSIDE ROAD	SCHMIDT G MICHAEL &	850,000
10/21/2024	3794	0019	UI	000283 / 014 / 000 / BS0 / 002	J LANDING BOATSLIP	SCHMIDT G MICHAEL &	850,000
10/22/2024	3794	0311	UI	000051 / 019 / 000 / 000 / 000	110 OLD ROUTE 109	DASILVA CARLOS A	0
10/22/2024	3794	0321	UI	000135 / 007 / 000 / 000 / 000	376 WHITTIER HIGHWAY	MAROUN CHRISTOPHER J	0
10/22/2024	3794	0321	UI	000135 / 009 / 000 / 000 / 000	362 WHITTIER HIGHWAY	MAROUN CHRISTOPHER J	0
10/22/2024	3794	0370	UI	000169 / 055 / 000 / 001 / 001	42 LAKE SHORE DRIVE	MONIS MICHAEL J & ED	0
10/22/2024	3794	0386	UI	000217 / 026 / 000 / 000 / 000	168 BLACK CAT ISLAND	BLACK MIRIAM A ESTAT	0
10/22/2024	3794	0386	UI	000217 / 034 / 000 / 000 / 000	BLACK CAT ISLAND RD	BLACK MIRIAM A ESTAT	0
10/25/2024	3794	0828	UI	000169 / 046 / 000 / 001 / 013	78 LAKE SHORE DRIVE	FENTON JAMES	400,000
10/25/2024	3794	0874	UI	000272 / 052 / 000 / 000 / 000	100 WEST POINT ROAD	FULLER SCOTT C DEVEL	5,500,000
10/25/2024	3795	0066	UI	000288 / 008 / 000 / BS0 / 043	484 LONG ISLAND ROAD	LUCY'S LAYOUT LLC	120,000
10/28/2024	3795	0157	UI	000073 / 006 / 000 / 000 / 000	62 HAYES LANE	PAQUIN MARY LOU	0
10/28/2024	3795	0230	UI	000098 / 092 / 000 / 000 / 000	36 LEISURE DRIVE	BOWLER WAYNE & JANE	0
10/28/2024	3795	0355	UI	000167 / 012 / 000 / 000 / 000	58 KRAINEWOOD DRIVE	ENGFER WILLIAM M - E	0
10/28/2024	3795	0232	UV	000169 / 070 / 000 / 000 / 000	WHITTIER HIGHWAY	LANERGAN MARY BELMOR	0
10/30/2024	3795	0713	UV	000133 / 019 / 000 / 000 / 000	GREENES BASIN ROAD	PUTNAM BARBARA A & R	0
10/30/2024	3795	0713	UI	000134 / 001 / 000 / 000 / 000	15 GREENES BASIN ROA	PUTNAM BARBARA A & R	0
10/30/2024	3795	0713	UI	000134 / 027 / 000 / 000 / 000	GREENES BASIN ROAD	PUTNAM BARBARA A & R	0
10/30/2024	3795	0713	UI	000134 / 030 / 000 / 000 / 000	MOULTONBORO NECK RD	PUTNAM BARBARA A & R	0
10/30/2024	3795	0717	UV	000135 / 003 / 000 / 000 / 000	MOULTONBORO NECK RD	PUTNAM BARBARA A & R	0
10/30/2024	3795	0831	UI	000223 / 067 / 000 / 000 / 000	7 OWENS WAY	MUNSON HANNELORE H T	0
11/04/2024	3796	0397	UI	000038 / 003 / 000 / 000 / 000	46 OLD HARVARD ROAD	CAMP KUSUMPY IRREV T	0
11/04/2024	3796	0411	UI	000172 / 025 / 000 / 000 / 000	128 ALPINE PARK ROAD	HANNA LYNN D FAMILY	0
11/04/2024	3796	0287	UI	000251 / 013 / 000 / 000 / 000	24 SPECTACLE CIRCLE	HERRON JOHN & SUSAN	0
11/05/2024	3796	0554	UI	000174 / 007 / 000 / 000 / 000	8 DRIFTWOOD DRIVE	LOOBY LISA	0
11/06/2024	3796	0749	UI	000018 / 004 / 000 / 000 / 000	61 SUMMIT VIEW DRIVE	HAMBLEN JOSEPH A III	0
11/06/2024	3796	0809	UI	000074 / 012 / 000 / 000 / 000	111 LEES MILL ROAD	KEYSER DILLMAN W	0
11/06/2024	3796	0812	UI	000074 / 012 / 000 / 000 / 000	111 LEES MILL ROAD	KEYSER DILLMAN W & S	0
11/08/2024	3797	0096	UI	000023 / 019 / 000 / 00B / 008	MOULTONBORO AIRPORT	MARKLEY JOHN KEITH	0
11/08/2024	3797	0009	UI	000098 / 053 / 000 / 000 / 000	73 ST MORITZ STREET	KINNEY SANDRA L & KY	0
11/08/2024	3796	1061	UI	000162 / 083 / 000 / 000 / 000	11 JEREMIAH SMITH RO	DARNELL DOUGLAS E RE	0
11/08/2024	3796	1073	UI	000162 / 083 / 000 / 000 / 000	11 JEREMIAH SMITH RO	DARNELL DOUGLAS E	0
11/12/2024	3797	0408	UI	000115 / 034 / 001 / 000 / 000	475 WHITTIER HIGHWAY	HUSTON ELEANOR L & W	0
11/12/2024	3797	0467	UI	000251 / 013 / 000 / 000 / 000	24 SPECTACLE CIRCLE	SCOPA MICHAEL & SHAN	0
11/13/2024	3797	0828	UI	000137 / 035 / 001 / 000 / 000	22 VONHURST ROAD	LEFRANCOIS DIANA M &	0
11/13/2024	3797	0831	UI	000137 / 035 / 001 / 000 / 000	22 VONHURST ROAD	LEFRANCOIS DIANA M	0
11/13/2024	3797	0761	UI	000181 / 004 / 000 / 000 / 000	51 CHRISTMAS TREE LA	51 CHRISTMAS TREE LA	0
11/13/2024	3797	0693	UI	000281 / 003 / 000 / 000 / 000	11 PARSONS POINT-NO	SCHAEFER JESSICA N &	16,000
11/14/2024	3797	0898	UV	000107 / 020 / 000 / 000 / 000	75 SIBLEY ROAD	NOORDSIJ KATHY REV T	0
11/14/2024	3797	0890	UV	000169 / 056 / 000 / 000 / 000	38 LAKE SHORE DRIVE	HARBOR SIDE COTTAGES	0
11/15/2024	3798	0070	UI	000180 / 020 / 000 / 000 / 000	103 COTTAGE ROAD	COTE TIMOTHY R	2,240,000
11/15/2024	3798	0070	UI	000180 / 029 / 000 / 000 / 000	COTTAGE ROAD	COTE TIMOTHY R	2,240,000
11/18/2024	3798	0491	UI	000035 / 003 / 000 / 000 / 000	2 LONG ISLAND	COOLIDGE MATTHEW & C	1,000,000
11/18/2024	3798	0512	UI	000035 / 003 / 000 / 000 / 000	2 LONG ISLAND	COOLIDGE CHRISTOPHER	216,733
11/18/2024	3798	0465	UV	000121 / 160 / 000 / 000 / 000	SCHWANLI STREET	KOSESKI JAMES C	127,500
11/20/2024	3798	0663	UI	000085 / 009 / 000 / 000 / 000	68 INDIAN CARRY ROAD	GRONDAHL ERIC E & PR	0
11/20/2024	3798	0822	UI	000177 / 005 / 000 / 000 / 000	167 SHAKER JERRY ROA	BENGTON DAVID R & M	0
11/20/2024	3798	0672	UI	000252 / 003 / 000 / 000 / 000	9 CLUBHOUSE DRIVE	GOSS WILLIAM L & HAN	0

Dated	Bk	Pg	QI	Parcel ID	Location	Grantor	Sales Price
11/20/2024	3798	0674	UV	000255 / 009 / 000 / BS0 / 013	16 LONG ISLAND ROAD	GOSS WILLIAM L & HAN	0
11/20/2024	3798	0799	UI	000265 / 015 / 000 / 000 / 000	80 LUNT ROAD	FITZGIBBONS SHAWN &	3,700,000
11/22/2024	3799	0014	UV	000187 / 002 / 001 / 000 / 000	PINE NEEDLE LANE	BALD PEAK LAND COMPA	515,000
11/25/2024	3799	0381	UI	000206 / 006 / 000 / 001 / 004	105 ELKINS POINT ROA	BENTLEY DALE FLORENC	787,000
11/25/2024	ET24	0501	UV	000254 / 033 / 000 / 000 / 000	WATSON SHORE ROAD	JENSEN PATRICIA M	0
11/26/2024	3799	0857	UI	000096 / 003 / 000 / 000 / 000	9 LOCKE LANE	WEST WYNDE RETIREMEN	0
11/26/2024	3799	0757	UI	000103 / 020 / 000 / 000 / 000	14 LINDAS WAY	VIGEANT STEPHEN R	0
11/26/2024	3799	0686	UI	000246 / 020 / 000 / 000 / 000	14 SHANNON WAY	SMITH PHILIP H & RAC	0
11/26/2024	3799	0689	UV	000255 / 009 / 000 / BS0 / 53A	16 LONG ISLAND ROAD	SMITH PHILIP H & RAC	0
11/27/2024	3799	1000	UI	000024 / 004 / 000 / 000 / 000	118 HOLLAND STREET	KELLER JOSEPH	0
11/27/2024	3799	0967	UV	000043 / 003 / 000 / 000 / 000	HOLLAND STREET	TAYLOR ADELE V REV T	0
11/27/2024	3800	0040	UI	000139 / 021 / 000 / 000 / 000	18 DAIGNEAU DRIVE	HAMILTON MARY E L	0
12/02/2024	3800	0319	UI	000026 / 005 / 000 / 000 / 000	19 ABNAKI LANE	MALLON WILLIAM JAMES	495,000
12/03/2024	3800	0522	UV	000404 / 001 / 000 / 000 / 000	OSSIPEE MOUNTAIN LN	BIRD/WILLETT/VIANO/H	0
12/04/2024	3800	0636	UV	000052 / 018 / 000 / 000 / 000	933 WHITTIER HIGHWAY	CIARDIELLO ANGELO	0
12/04/2024	3800	0625	UI	000121 / 088 / 000 / 000 / 000	84 BADEN STREET	PETROUS FRANCIS A &	0
12/04/2024	3800	0638	UI	000129 / 086 / 000 / 000 / 000	244 CASTLE SHORE ROA	CURRAN TIMOTHY P & M	0
12/04/2024	3800	0640	UI	000130 / 038 / 000 / 000 / 000	163 CASTLE SHORE ROA	162 CASTLE SHORE ROA	0
12/04/2024	3800	0634	UI	000130 / 038 / 000 / 000 / 000	163 CASTLE SHORE ROA	KING JEAN & PETE	0
12/04/2024	3800	0640	UI	000130 / 044 / 000 / 000 / 000	162 CASTLE SHORE ROA	162 CASTLE SHORE ROA	0
12/04/2024	3800	0634	UI	000130 / 044 / 000 / 000 / 000	162 CASTLE SHORE ROA	KING JEAN & PETE	0
12/05/2024	3800	0795	UI	000272 / 017 / 000 / 000 / 000	6 SIMLA WAY	DEL RIO DONNA P FNA	0
12/06/2024	3800	1088	UI	000026 / 005 / 000 / 000 / 000	19 ABNAKI LANE	STEPHENS BRIANNA	0
12/06/2024	3800	0941	UI	000096 / 004 / 000 / 000 / 009	9 VAPPI VALE	SVENSON KRISTEN	0
12/06/2024	3801	0053	UI	000121 / 189 / 000 / 000 / 000	84 SUISSEVALE AVENUE	KORMAN JOHN & MICHEL	0
12/06/2024	3800	0934	UI	000129 / 079 / 000 / 000 / 000	272 CASTLE SHORE ROA	SVENSON SARA REBECCA	0
12/06/2024	3800	0936	UI	000129 / 079 / 000 / 000 / 000	272 CASTLE SHORE ROA	SVENSON SARA REBECCA	0
12/06/2024	3800	0932	UI	000129 / 079 / 000 / 000 / 000	272 CASTLE SHORE ROA	SVENSON NH REALTY TR	0
12/09/2024	3800	1085	UI	000026 / 006 / 000 / 000 / 000	10 ABNAKI LANE	MALLON WILLIAM JAMES	495,000
12/09/2024	3801	0186	UI	000114 / 015 / 000 / 000 / 000	27 BISHOP SHORE ROAD	YOUTZ MARILYN J TRUS	0
12/09/2024	3801	0206	UI	000114 / 015 / 000 / 000 / 000	27 BISHOP SHORE ROAD	YOUTZ PHILIP R	0
12/09/2024	3801	0186	UI	000114 / 026 / 000 / 000 / 000	BISHOP SHORE ROAD	YOUTZ MARILYN J TRUS	0
12/09/2024	3801	0206	UI	000114 / 026 / 000 / 000 / 000	BISHOP SHORE ROAD	YOUTZ PHILIP R	0
12/10/2024	3801	0451	UV	000255 / 009 / 000 / BS0 / 022	16 LONG ISLAND ROAD	LEMBO PHYLLIS	0
12/11/2024	3801	0697	UV	000042 / 005 / 000 / 000 / 000	BUXTON ROAD	NATURE CONSERVANCY T	0
12/11/2024	3801	0683	UI	000066 / 011 / 000 / 000 / 000	61 NORWOOD NORTH	WILDER KATHERINE Y	0
12/11/2024	3801	0723	UI	000120 / 070 / 000 / 000 / 000	42 BASEL STREET	NORCOTT JAMES P JR &	675,000
12/11/2024	3801	0747	UI	000142 / 029 / 000 / 000 / 000	155 LAKE SHORE DRIVE	BRYANT REBECCA L	0
12/11/2024	3801	0751	UI	000174 / 050 / 000 / 000 / 000	4 DEEPWATER POINT	SARAT SCOTT M & HANN	0
12/11/2024	3801	0657	UI	000195 / 012 / 000 / 000 / 000	90 EAGLE SHORE ROAD	SCHICHE OSCAR P & CY	0
12/11/2024	3801	0745	UI	000221 / 002 / 000 / 000 / 000	22 STAGE ROAD	WOLFE EDWARD & ELIZA	0
12/11/2024	3801	0659	UV	000255 / 009 / 000 / BS0 / 121	16 LONG ISLAND ROAD	NOLAN JANET/NOLAN DA	1
12/11/2024	3801	0714	UV	000288 / 008 / 000 / BS0 / 025	484 LONG ISLAND ROAD	BOOTH KATHLEEN M	0
12/16/2024	3802	0072	UI	000099 / 118 / 000 / 000 / 000	234 PARADISE DRIVE	RUSSELL WALTER E III	0
12/16/2024	3802	0138	UI	000162 / 079 / 000 / 000 / 000	10 NORTH WINDS DRIVE	MORRISON JAMES E JR	0
12/17/2024	3802	0506	UI	000026 / 014 / 000 / 000 / 000	31 BUXTON ROAD	WINGATE HOUSE TRUST	0
12/17/2024	3802	0506	UV	000041 / 008 / 000 / 000 / 000	BUXTON ROAD	WINGATE HOUSE TRUST	0
12/17/2024	3802	0391	UI	000119 / 022 / 000 / 000 / 000	16 WHALEBACK POINT	BOWKER ROBERT E REVO	735,000
12/17/2024	3802	0446	UI	000137 / 039 / 000 / 000 / 000	60 GLIDDEN ROAD	LEMIRE RYAN P & JULI	0
12/17/2024	3802	0514	UI	000148 / 024 / 000 / 000 / 000	9 GEERY LANE	ROYSTAN SCOTT D & LE	0
12/17/2024	3802	0504	UV	000152 / 003 / 000 / 000 / 000	141 SEVERANCE ROAD	HEUSTON PROPERTIES L	0
12/17/2024	3802	0334	UI	000158 / 002 / 000 / 000 / 000	52 LADY SLIPPER LANE	PATZ GARLANDE BECKET	0
12/17/2024	3802	0443	UI	000169 / 063 / 000 / 000 / 000	3 EARL DRIVE	MESSINEO DEBORAH A A	57,500
12/18/2024	3802	0655	UV	000046 / 016 / 001 / 000 / 000	OSSIPEE MOUNTAIN RD	NICKERSON MURRAY E J	200,000
12/19/2024	3802	0990	UV	000409 / 002 / 000 / 000 / 000	RED HILL	MACKAY CONSERVATION	900,000
12/19/2024	3802	0767	UV	000409 / 002 / 000 / 000 / 000	RED HILL	MACKAY CONSERVATION	0
12/20/2024	3803	0260	UI	000243 / 001 / 001 / 000 / 000	LONG POINT ROAD	35 BRAUN BAY LLC	4,125,000
12/23/2024	3803	0544	UI	000149 / 014 / 000 / 000 / 000	16 COSBERG ROAD	CLARK KATHRYN D	575,000
12/23/2024	3803	0809	UI	000223 / 034 / 000 / 000 / 000	50 HERMIT COVE ROAD	JOYNER JOHN E REV TR	0
12/23/2024	3803	0813	UI	000223 / 034 / 000 / 000 / 000	50 HERMIT COVE ROAD	JOYNER SPENCER JR & S	0
12/23/2024	3803	0818	UI	000223 / 034 / 000 / 000 / 000	50 HERMIT COVE ROAD	JOYNER SPENCER A JR	0
12/23/2024	3803	0539	UV	000255 / 009 / 000 / BS0 / 050	16 LONG ISLAND ROAD	KELLY AUDRA & COURTN	0
12/23/2024	3803	0704	UV	000255 / 009 / 000 / BS0 / 121	16 LONG ISLAND ROAD	NOLAN JANET	0
12/27/2024	3804	0175	UI	000043 / 004 / 000 / 000 / 000	97 HOLLAND STREET	STEPHENS MARK S 2018	0
12/30/2024	3804	0525	UV	000114 / 032 / 000 / 000 / 000	RED HILL ROAD	WILLIAMS JAY JR	0
12/30/2024	ET24	0492	UI	000141 / 016 / 000 / 000 / 000	27 GLIDDEN ROAD	GLIDDEN REALTY TRUST	0
12/30/2024	ET24	0492	UV	000150 / 027 / 000 / 000 / 000	ZERMATT STREET	MARTEL RANDALL	0
12/30/2024	ET24	0492	UV	000176 / 016 / 000 / 000 / 000	158 SHAKER JERRY ROA	MARTEL RANDALL	0
12/31/2024	3804	0875	UI	000024 / 010 / 000 / 000 / 000	140 SKYLINE DRIVE	DESROCHERS PAUL E &	0
12/31/2024	3804	0818	UI	000140 / 012 / 000 / 000 / 000	80 BEAN ROAD	AGAPE COMMUNITY CHUR	530,000
12/31/2024	3804	0818	UI	000140 / 012 / 000 / 001 / 000	80 BEAN ROAD	AGAPE COMMUNITY CHUR	530,000
12/31/2024	3804	0818	UI	000140 / 012 / 000 / 002 / 000	80 BEAN ROAD	AGAPE COMMUNITY CHUR	530,000
12/31/2024	3804	0816	UI	000152 / 005 / 000 / 000 / 000	163 SEVERANCE ROAD	BURROWS WILLIAM A &	0
01/03/2025	3805	0214	UV	000105 / 004 / 000 / 000 / 000	126 RED HILL ROAD	PEARSON ERIC G	0
01/03/2025	3805	0216	UI	000114 / 036 / 000 / 000 / 000	25 BUTTONWOOD DRIVE	GREENWOOD RICHARD C	0
01/03/2025	3805	0210	UV	000115 / 019 / 000 / 000 / 000	21 BURTON ROAD	RUHM JUDITH L & WYAT	0

Dated	Bk	Pg	QI	Parcel ID	Location	Grantor	Sales Price
01/03/2025	3805	0016	UI	000169 / 063 / 000 / 000 / 000	3 EARL DRIVE	SOMMA DONNA MARTEL	0
01/06/2025	3805	0529	UI	000071 / 009 / 000 / 000 / 000	9 OLD MOUNTAIN ROAD	9 OLD MOUNTAIN ROAD	637,000
01/06/2025	3805	0457	UI	000180 / 001 / 000 / 000 / 000	73 CHRISTMAS TREE LA	BULLERSTON QPRT I PA	0
01/06/2025	3805	0504	UI	000180 / 001 / 000 / 000 / 000	73 CHRISTMAS TREE LA	BULLERSTON QPRT II	0
01/06/2025	3805	0466	UV	000254 / 033 / 000 / 000 / 000	WATSON SHORE ROAD	JENSEN PATRICIA M 20	0
01/06/2025	3805	0468	UV	000254 / 033 / 000 / 000 / 000	WATSON SHORE ROAD	BARKER DEBORAH J	4,133
01/06/2025	3805	0470	UV	000254 / 033 / 000 / 000 / 000	WATSON SHORE ROAD	JENSEN JAMES T 2010	0
01/06/2025	3805	0474	UV	000254 / 033 / 000 / 000 / 000	WATSON SHORE ROAD	SWANSON CHRISTINA (3	594,600
01/06/2025	3805	0470	UI	000254 / 043 / 000 / 000 / 000	74 WATSON SHORE ROAD	JENSEN JAMES T 2010	0
01/06/2025	3805	0474	UV	000254 / 043 / 000 / 000 / 000	74 WATSON SHORE ROAD	SWANSON CHRISTINA (3	594,600
01/07/2025	3805	0474	UV	000254 / 043 / 000 / 000 / 000	74 WATSON SHORE ROAD	ENGFER AMANDA	150,000
01/08/2025	3805	0709	UI	000167 / 012 / 000 / 000 / 000	58 KRAINEWOOD DRIVE	PLANTE JEFFREY J & D	0
01/08/2025	3805	0802	UI	000150 / 024 / 000 / 000 / 000	8 JUNGFRAU STREET	PLANTE JOSHUA J	0
01/09/2025	3805	0960	UI	000197 / 004 / 000 / 000 / 000	342 REDDING LANE	ANDERSON RICHARD K	0
01/13/2025	3806	0179	UI	000112 / 017 / 000 / 000 / 000	123 KANASATKA ROAD	CARTWRIGHT VANESSA T	0
01/13/2025	3806	0179	UI	000112 / 033 / 000 / 000 / 000	KANASATKA ROAD	CARTWRIGHT VANESSA T	0
01/13/2025	3806	0172	UI	000120 / 050 / 000 / 000 / 000	15 GREYHOUND STREET	LOUNSBURY PETER A JR	0
01/13/2025	3806	0237	UI	000132 / 028 / 000 / 000 / 000	40 TOLTEC POINT ROAD	WOLFGANG REALTY TRUS	0
01/13/2025	3806	0179	UI	000138 / 012 / 000 / 000 / 000	KANASATKA ROAD	CARTWRIGHT VANESSA T	0
01/13/2025	3806	0152	UI	000162 / 078 / 000 / 000 / 000	12 NORTH WINDS DRIVE	SPENCER WILLIAM F JR	0
01/13/2025	0000	0000	UI	000213 / 017 / 000 / CG0 / 014	65 BARRETT PLACE	MORROW GARRETT & HEA	0
01/14/2025	ET24	0146	UI	000023 / 027 / 000 / 000 / 000	62 BEN BERRY ROAD	POOLE ROSANNE - ESTA	0
01/15/2025	3806	0546	UI	000099 / 218 / 000 / 000 / 000	42 SUNRISE DRIVE	MURRAY TIMOTHY R & C	0
01/16/2025	3806	0670	UI	000131 / 033 / 000 / 000 / 000	251 WENTWORTH SHORES	O'BRIEN SCOT WAYNE S	0
01/16/2025	3806	0695	UI	000135 / 007 / 000 / 000 / 000	376 WHITTIER HIGHWAY	MAROUN CHRISTOPHER J	0
01/16/2025	3806	0693	UI	000135 / 009 / 000 / 000 / 000	362 WHITTIER HIGHWAY	MAROUN CHRISTOPHER J	0
01/17/2025	3806	1051	UI	000098 / 052 / 000 / 000 / 000	67 ST MORITZ STREET	TERENZINI CARTER & K	0
01/17/2025	3806	0938	UV	000098 / 069 / 000 / 000 / 000	123 STATES LANDING R	REDD JAMES JR	0
01/17/2025	3806	0931	UI	000114 / 031 / 000 / 000 / 000	150 RED HILL ROAD	LAKE KANASATKA REALT	0
01/17/2025	3807	0011	UI	000142 / 073 / 000 / 000 / 000	3 WYLIE WAY	RICHARDS GEORGE D	0
01/21/2025	0000	0000	UI	000213 / 017 / 000 / CG0 / 019	65 BARRETT PLACE	BERGERON SERGE	0
01/21/2025	3807	0127	UV	000254 / 034 / 000 / 000 / 000	WATSON SHORE ROAD	LINDQUIST LAWRENCE C	0
01/22/2025	3807	0238	UI	000128 / 029 / 000 / 000 / 000	25 JOANNA STREET	LILLEY LEONORA C	0
01/23/2025	3807	0371	UI	000118 / 023 / 000 / 000 / 000	400 WENTWORTH SHORES	RICCI MICHAEL J & LO	0
01/24/2025	3807	0486	UI	000263 / 091 / 000 / 000 / 000	78 LONG ISLAND ROAD	SALERNO JAMES C & CA	0
01/28/2025	3807	0867	UI	000169 / 049 / 000 / 000 / 000	72 LAKE SHORE DRIVE	BARIL DENISE A	1,502,000
01/29/2025	3808	0012	UI	000120 / 048 / 000 / 000 / 000	20 GRANDE STREET	EGAN BRIAN J	0
01/31/2025	3808	0192	UI	000167 / 004 / 000 / 000 / 000	9 KRAINEWOOD DRIVE	GALIETTA HOLLY N & A	0
01/31/2025	3808	0199	UV	000195 / 002 / 000 / 000 / 000	REDDING LANE	CUTTING ELIZABETH B	0
01/31/2025	3808	0199	UV	000195 / 023 / 000 / 000 / 000	262 REDDING LANE	CUTTING ELIZABETH B	0
01/31/2025	3808	0240	UI	000224 / 001 / 000 / 000 / 000	935 MOULTONBORO NECK	MCCORMACK HOWARD	0
02/03/2025	3808	0638	UI	000129 / 029 / 000 / 000 / 000	15 MOSER STREET	HOULE WILLIAM F	0
02/03/2025	3808	0590	UI	000222 / 007 / 000 / 000 / 000	48 KIMS ALLEY	OHRN JOHN A & MARGAR	2,850,000
02/03/2025	3808	0519	UI	000223 / 028 / 000 / 000 / 000	29 HERMIT COVE ROAD	PIZZANO ANISSA & CAT	0
02/05/2025	3808	1003	UI	000166 / 029 / 000 / 000 / 000	44 DRIFTWOOD DRIVE	WU SHAN & WISE JOHN	0
02/07/2025	3809	0392	UI	000169 / 063 / 000 / 000 / 000	3 EARL DRIVE	MESSINEO DEBORAH	57,500
02/10/2025	3809	0575	UI	000093 / 062 / 000 / 000 / 000	23 LILAC LANE	CRUMRINE ELIZABETH &	0
02/12/2025	3809	0836	UI	000161 / 022 / 000 / 000 / 000	86 CURTIS LANE	GAVENONIS MARGARET M	0
02/12/2025	3809	0834	UI	000161 / 022 / 001 / 000 / 000	87 CURTIS LANE	GAVENONIS MARGARET M	0
02/13/2025	3809	0896	UI	000169 / 066 / 000 / 000 / 000	2 LAKE SHORE DRIVE	PARKER-BARDUS LLC	680,000
02/13/2025	3809	0896	UI	000170 / 001 / 000 / 000 / 000	6 WHITTIER HIGHWAY	PARKER-BARDUS LLC	680,000
02/18/2025	3810	0474	UI	000046 / 016 / 000 / 000 / 000	132 OSSIEPE MOUNTAIN	NICKERSON MURRAY E J	38,000
02/18/2025	3810	0474	UI	000047 / 002 / 001 / 000 / 000	100 HARTFORD VALLEY	NICKERSON MURRAY E J	38,000
02/18/2025	3810	0478	UI	000047 / 002 / 001 / 000 / 000	100 HARTFORD VALLEY	DELOUISE ANDREW FRAN	0
02/19/2025	3810	0613	UV	000195 / 002 / 000 / 000 / 000	REDDING LANE	CUTTING ELIZABETH B	0
02/19/2025	3810	0613	UV	000195 / 023 / 000 / 000 / 000	262 REDDING LANE	CUTTING ELIZABETH B	0
02/19/2025	ET25	1203	UI	000200 / 037 / 000 / 005 / 005	5 WINDWARD WAY	MCININCH NANCY E	0
02/19/2025	ET25	1203	UV	000200 / 037 / 000 / BS0 / 022	WINDWARD WAY	MEEHAN-MCININCH NANC	0
02/19/2025	3810	0624	UI	000263 / 001 / 000 / 000 / 000	79 LONG ISLAND ROAD	GRAY MARK A	0
02/20/2025	3810	0689	UI	000142 / 073 / 000 / 000 / 000	3 WYLIE WAY	RICHARDS GEORGE D	0
02/20/2025	3810	0738	UI	000175 / 016 / 000 / 000 / 000	40 STICKS AND STONES	BEER CAROLINE STARK	0
02/20/2025	3810	0722	UV	000207 / 009 / 000 / 000 / 000	SPRING HILL ROAD	HUGEL CHARLES E GST	0
02/21/2025	3810	1026	UI	000162 / 084 / 000 / CG0 / 001	457 SHAKER JERRY ROA	JEDREY WILLIAM J	0
02/21/2025	3810	1028	UI	000162 / 084 / 000 / CG0 / 001	457 SHAKER JERRY ROA	JEDREY WILLIAM J	0
02/24/2025	3811	0179	UI	000270 / 002 / 000 / 000 / 000	54 DEERHAVEN ROAD	FOSBURG LINDA B & ST	0
02/24/2025	3811	0188	UI	000270 / 002 / 000 / 000 / 000	54 DEERHAVEN ROAD	FOSBURG STEVEN I	0
02/24/2025	3811	0125	UI	000270 / 002 / 000 / 000 / 000	54 DEERHAVEN ROAD	FOSBURG LINDA B & ST	0
02/24/2025	3811	0072	UI	000288 / 008 / 000 / BS0 / 043	484 LONG ISLAND ROAD	MURPHY MARK L RECOVA	0
02/24/2025	3811	0218	UI	000291 / 023 / 000 / 000 / 000	215 WINDERMERE ROAD	PARSONNET BRIAN/PARS	0
02/25/2025	3811	0307	UI	000107 / 038 / 000 / 000 / 000	79 HEATHERWOOD DRIVE	DIGENNARO FAMILY TRU	0
02/25/2025	3811	0318	UI	000149 / 014 / 000 / 000 / 000	16 COSBERG ROAD	DAMBERG-MAUSER SUSAN	0
02/26/2025	3811	0402	UI	000090 / 009 / 000 / 000 / 000	19 FULLER ROAD	SWENSON ERIK RICHARD	0
02/26/2025	ET24	0301	UV	000129 / 026 / 000 / 000 / 000	OBERDORF STREET	ANTETOMASO DAMIANO &	0
02/27/2025	3811	0486	UV	000253 / 003 / 003 / 000 / 000	WINAUKEE ROAD	BULT REBECCA E	0
02/27/2025	3811	0580	UI	000264 / 021 / 000 / 000 / 000	42 LEEWARD SHORES RO	BURGESON E DOUGLAS &	0
02/28/2025	3811	0740	UV	000114 / 030 / 000 / 000 / 000	RED HILL ROAD	LAKE KANASATKA REALT	0

Dated	Bk	Pg	QI	Parcel ID	Location	Grantor	Sales Price
02/28/2025	3811	0740	UV	000114 / 031 / 000 / 000 / 000	150 RED HILL ROAD	LAKE KANASATKA REALT	0
02/28/2025	3811	0735	UV	000177 / 012 / 000 / 000 / 000	BULLRUSH PATH	STARKEY PETER J & BA	0
02/28/2025	3811	0738	UI	000196 / 004 / 000 / 000 / 000	322 REDDING LANE	HALVERSON JANE N & D	0
03/03/2025	ET24	0301	UV	000129 / 026 / 000 / 000 / 000	OBERDORF STREET	ANTETOMASO ANTETOMAS	0
03/04/2025	3812	0097	UI	000121 / 187 / 000 / 000 / 000	121 SUNDORF STREET	LEHANE AMY MARIE/GUN	1
03/06/2025	3812	0404	UI	000130 / 038 / 000 / 000 / 000	163 CASTLE SHORE ROA	KING JEAN & PETE	0
03/06/2025	3812	0404	UI	000130 / 044 / 000 / 000 / 000	162 CASTLE SHORE ROA	KING JEAN & PETE	0
03/06/2025	3812	0492	UI	000263 / 028 / 000 / 000 / 000	7 TALL PINE ROAD	ELDRIDGE JOHN DAVID	0
03/07/2025	3812	0713	UI	000120 / 034 / 000 / 000 / 000	59 GRANDE STREET	DUSZLAK STEPHEN J &	0
03/10/2025	3812	1077	UV	000002 / 007 / 000 / 000 / 000	488 OSSIEPE MOUNTAIN	GREENE TREVOR	0
03/10/2025	3812	0948	UI	000099 / 135 / 000 / 000 / 000	87 GLEN FOREST DRIVE	DILTZ LYNN A - ESTA	460,000
03/10/2025	ET25	0039	UI	000146 / 004 / 000 / 026 / 000	201 HANSON MILL ROAD	CAIN MARION G - ESTA	0
03/10/2025	ET24	0355	UI	000198 / 013 / 000 / 000 / 000	63 GRASSY POND ROAD	RIEDEL ROBERT - ESTA	0
03/10/2025	3812	1075	UI	000217 / 043 / 000 / 000 / 000	2 PANTHER PATH	MCGEE JOHN T	0
03/10/2025	ET25	0039	UV	000288 / 008 / 000 / L0D / 033	484 LONG ISLAND ROAD	CAIN MARION G - ESTA	0
03/11/2025	3813	0067	UI	000169 / 044 / 000 / 003 / 006	18 ALPINE PARK ROAD	MORO MARY JOSEPHINE	0
03/13/2025	3813	0365	UI	000271 / 003 / 000 / 000 / 000	167 LONG ISLAND ROAD	MEADOW LANE REALTY T	0
03/13/2025	3813	0459	UI	000291 / 009 / 000 / 000 / 000	5 MINISTER POINT ROA	E & N REALTY TRUST	0
03/13/2025	3813	0462	UI	000291 / 009 / 000 / 000 / 000	5 MINISTER POINT ROA	COCHRAN ELEANOR TRAC	0
03/13/2025	3813	0465	UI	000291 / 009 / 000 / 000 / 000	5 MINISTER POINT ROA	COCHRAN NORMAN B & E	0
03/17/2025	3813	0776	UI	000104 / 005 / 000 / 000 / 000	491 WHITTIER HIGHWAY	MARTIN CARL B	0
03/17/2025	3813	0874	UV	000128 / 074 / 000 / 000 / 000	OSLO STREET	BENNETT SUSAN C	62,000
03/18/2025	3813	0910	UI	000249 / 028 / 000 / 000 / 000	70 CROSSWINDS DRIVE	BOLTON EUGENE K & JO	1,710,000
03/18/2025	3813	0910	UI	000249 / 043 / 000 / BS0 / 007	CROSSWINDS BOATSLIP	BOLTON EUGENE K & JO	1,710,000
03/19/2025	3813	1100	UI	000023 / 020 / 000 / 00A / 003	MOULTONBORO AIRPORT	KELLEY FAMILY REV TR	70,000
03/19/2025	3814	0085	UI	000130 / 080 / 000 / 000 / 000	114 CASTLE SHORE ROA	CHISHOLM EDITH M REV	0
03/19/2025	3814	0089	UI	000130 / 080 / 000 / 000 / 000	114 CASTLE SHORE ROA	CHISHOLM DEXTER A &	0
03/19/2025	3814	0060	UV	000132 / 081 / 000 / 000 / 000	RICHARDSON SHORES R	TUDDLE JUDITH W IRRE	24,000
03/19/2025	3814	0051	UI	000169 / 046 / 000 / 008 / 008	8 ALPINE PARK ROAD	LAMBERT BRUCE H & EL	0
03/19/2025	3814	0056	UI	000173 / 040 / 000 / 000 / 000	13 WILSON ROAD	PILETT MARSHA J	0
03/20/2025	3814	0179	UI	000241 / 001 / 000 / 000 / 000	18 SLADE LANE	HALLERAN ROY T 2000	0
03/20/2025	3814	0170	UI	000242 / 034 / 000 / 000 / 000	17 SLADE LANE	HALLERAN ROY T 2000	0
03/24/2025	3814	0526	UI	000111 / 016 / 000 / 000 / 000	289 BEAN ROAD	WHITMAN NANCY K	0
03/24/2025	3814	0579	UI	000136 / 027 / 000 / 000 / 000	58 BURTON ROAD	HOUGHTON DAVID G	0
03/24/2025	0000	0000	UI	000254 / 024 / 000 / CG0 / 00A	29 LONG ISLAND ROAD	DERDERIAN EDWARD & A	0
03/27/2025	ET25	0115	UV	000180 / 011 / 000 / 000 / 000	69 COTTAGE ROAD	FOLKES BEVERLY J	0
03/27/2025	ET25	0115	UV	000180 / 036 / 000 / 000 / 000	COTTAGE ROAD	FOLKES BEVERLY J	0
03/28/2025	3814	1080	UI	000094 / 005 / 000 / 000 / 000	115 OLD MOUNTAIN ROA	AMBROSE HOUSE LLC	599,000
03/28/2025	3815	0023	UI	000198 / 013 / 000 / 000 / 000	63 GRASSY POND ROAD	RIEDEL ROBERT BRUCE	0
03/28/2025	3815	0018	UV	000255 / 009 / 000 / BS0 / 050	16 LONG ISLAND ROAD	KELLY AUDRA & COURTN	0

**All Vacant**

**Unqualified Sales**

## Moultonborough Sales Analysis Report

Ratio	Parcel ID	Zone	Acres	LC	NC	BR	SH	Sale Price	Assessment	I	Q	Unqualified Description	Grantor	Prior Year Assessment
	Sale Note					Eff. Area		Sale Date						
0.343	000223 / 036 / 000 / 000 / 000	02	0.24	R1W	9	RGA D 991	\$ 2,500,000	\$ 857,500	V	U	MPC-CAN SELL SEPRTLY		\$ 885,000	
	MLS# 4906441; SOLD W/223-037;							04/10/2023			WILLIAMS MARK G JR			
0.291	000223 / 037 / 000 / 000 / 000	02	2.30	R1W	9	RCT B 1,552	\$ 2,500,000	\$ 727,200	V	U	MPC-CAN SELL SEPRTLY		\$ 809,500	
	MLS# 4906441; SOLD W/223-036;							04/10/2023			WILLIAMS MARK G JR			
1.344	000037 / 005 / 000 / 000 / 000	02	4.50	R1W	9		\$ 3,000,000	\$ 4,031,500	V	U	ESTATE SALE/FDCY COV	RICHARDS PETER M TRUST	\$ 3,704,300	
	FIDUCIARY DEED;							05/09/2023						
8.069	000121 / 172 / 000 / 000 / 000	01	1.00	R1A	5	RMO D 2,944	\$ 32,533	\$ 262,500	V	U	ABUTTER SALE			
								05/12/2023			PROPERTY OWNERS ASSOC		\$ 614,400	
1.877	000122 / 013 / 000 / 000 / 000	01	2.14	R1A	5	RCC C 2,744	\$ 145,300	\$ 272,800	V	U	FAMILY/RELAT GRNTR/E			
								05/15/2023			PROPERTY OWNERS ASSOC		\$ 645,100	
0.123	000173 / 034 / 000 / 000 / 000	01	5.80	R1	6		\$ 1,575,000	\$ 193,200	V	U	MPC-CAN SELL SEPRTLY			
	TOTAL OF 6 LOTS, 173-035,173-035,173-035,173-036,195-001,195-005,&1							05/15/2023			POWER DEBRA J & LINDA		\$ 167,800	
0.177	000173 / 035 / 000 / 000 / 000	01	13.30	R1	5		\$ 1,575,000	\$ 279,100	V	U	MPC-CAN SELL SEPRTLY			
	TOTAL OF 6 LOTS, 173-035,173-035,173-035,173-036,195-001,195-005,&1							05/15/2023			POWER DEBRA J & LINDA		\$ 238,600	
1.455	000173 / 036 / 000 / 000 / 000	02	16.20	R1W	5		\$ 1,575,000	\$ 2,291,700	V	U	MPC-CAN SELL SEPRTLY			
	TOTAL OF 6 LOTS, 173-035,173-035,173-035,173-036,195-001,195-005,&1							05/15/2023			POWER DEBRA J & LINDA			
0.122	000195 / 001 / 000 / 000 / 000	01	5.70	R1	6		\$ 1,575,000	\$ 192,300	V	U	MPC-CAN SELL SEPRTLY			
	TOTAL OF 6 LOTS, 173-035,173-035,173-035,173-036,195-001,195-005,&1							05/15/2023			POWER DEBRA J & LINDA		\$ 2,551,100	
0.102	000195 / 005 / 000 / 000 / 000	01	5.03	R1	5		\$ 1,575,000	\$ 161,300	V	U	MPC-CAN SELL SEPRTLY			
	TOTAL OF 6 LOTS, 173-035,173-035,173-035,173-036,195-001,195-005,&1							05/15/2023			POWER DEBRA J & LINDA		\$ 138,700	
0.097	000195 / 006 / 000 / 000 / 000	01	5.50	R1	5		\$ 1,575,000	\$ 153,000	V	U	MPC-CAN SELL SEPRTLY			
	TOTAL OF 6 LOTS, 173-035,173-035,173-035,173-036,195-001,195-005,&1							05/15/2023			POWER DEBRA J & LINDA		\$ 142,300	
3.220	000122 / 006 / 000 / 000 / 000	01	0.69	R1A	5	RCL D 2,748	\$ 75,000	\$ 241,500	V	U	L/B ASMT -L/O SALE	PELISSIER ARTHUR & PAU	\$ 528,900	
								07/12/2023						
0.815	000099 / 133 / 000 / 000 / 000	01	0.20	R1A	5		\$ 200,000	\$ 162,900	V	U	ABUTTER SALE			
								07/13/2023			WIEDMAN LORNAL TRUST		\$ 122,300	
0.448	000002 / 007 / 000 / 000 / 000	01	4.00	R1	5	RGA D 3,510	\$ 130,000	\$ 58,300	V	U	MULTI-TOWN PROPERTY	FAUTEUX CAMMY D	\$ 49,600	
	MLS# 4957065;							07/18/2023						
3.690	000107 / 009 / 000 / 000 / 000	01	0.61	R1	5	RCI 1 1,242	\$ 30,000	\$ 110,700	V	U	FAMILY/RELAT GRNTR/E			
	XFER OF WF PORTION OF LOT (0.59 ACRES) ONLY - DESCRIPT							08/23/2023			FOUR S REALTY TRUST		\$ 244,400	
2.818	000107 / 010 / 000 / 000 / 000	01	1.20	R1	5		\$ 45,000	\$ 126,800	V	U	LESS THAN 100% INT			
								08/23/2023			FOUR S REALTY TRUST		\$ 110,000	
0.168	000179 / 034 / 000 / 000 / 000	01	3.33	R1A	5		\$ 805,000	\$ 135,500	V	U	MPC-CAN SELL SEPRTLY			
	LOTS 179-034 & 179-035; MLS# 4947451							08/29/2023			SOKOL FAMILY INVESTMEN		\$ 117,200	
0.211	000179 / 035 / 000 / 000 / 000	01	1.78	R1	5	RMO D 3,402	\$ 805,000	\$ 169,500	V	U	MPC-CAN SELL SEPRTLY			
	LOTS 179-034 & 179-035; MLS# 4947451;							08/29/2023			SOKOL FAMILY INVESTMEN		\$ 636,500	
25-134	000129 / 017 / 000 / 000 / 000	01	0.46	R1A	5		\$ 75,000	\$ 130,300	V	U	LNDL RD/TENANT SALE	FEELY ERICA & PETER	\$ 113,300	
	MLS# 4963457;							09/05/2023						
0.000	000249 / 043 / 000 / BS0 / 008	01	0.00	R1	5		\$ 12,500	\$ 0	V	U	LARGE VALUE IN TRADE	CLARKE FAMILY TRUST	\$ 97,500	
	BOAT SLIP #8 ONLY; DEED REFLECTS SP \$12,500, STAMPS PD (							09/19/2023						

Ratio	Parcel ID	Zone	Acres	LC	NC	BR	SH	Sale Price	Assessment	I	Q	Unqualified Description	Grantor	Prior Year Assessment
	Sale Note			Eff. Area					Sale Date					
0.000	000249 / 043 / 000 / BS0 / 011 BOAT SLIP # 11 ONLY;	01	0.00	R1	5			\$ 100	09/19/2023	\$ 0	V	LARGE VALUE IN TRADE RAND CYNTHIA K TRUST		\$ 97,500
1.572	000235 / 024 / 000 / 000 / 000 BUYER OWNS 235-023;	01	1.80	R1	6			\$ 100,000	09/21/2023	\$ 157,200	V	ABUTTER SALE BYRNS JOSEPH R & JANET		\$ 138,300
2.456	000122 / 012 / 000 / 000 / 000 JWROS; MLS# 4952370	01	0.92	R1A	5	RMO	D	\$ 105,000	09/26/2023	\$ 257,900	V	COMPLEX COMMCL SALE PROPERTY OWNERS ASSOC		\$ 179,200
0.000	000255 / 009 / 000 / BS0 / 050 JWROS; SOLD WITH 212 COW ISLAND, TUFTONBORO; MLS# 4957747 EXPIRED;	01	0.00	R1	5			\$ 650,000	10/20/2023	\$ 0	V	MULTI-TOWN PROPERTY GARRETSON DIANE LIVING		\$ 63,300
9.410	000093 / 017 / 000 / 000 / 000 2 LOTS= 108-001 & 109-017; MLS# 4957747 EXPIRED;	01	0.54	R1A	5			\$ 20,000	11/06/2023	\$ 188,200	V	INSUFNT MKT EXPOSUR SCADUTO JASON		\$ 141,400
0.043	000108 / 001 / 000 / 000 / 000 2 LOTS= 108-001 & 109-017; 109-017-PER DEED, ONLY 1 SF ENTI JWROS; FAMILY SALE;	01	0.47	R1	5			\$ 240,000	11/28/2023	\$ 10,400	V	MPC-CAN SELL SEPRTLY LAMBERT CHARLES H REVO		\$ 9,000
0.897	000109 / 017 / 000 / 000 / 000 2 LOTS= 108-001 & 109-017; 109-017-PER DEED, ONLY 1 SF ENTI JWROS; FAMILY SALE;	01	11.66	R1	5			\$ 240,000	11/28/2023	\$ 215,200	V	MPC-CAN SELL SEPRTLY LAMBERT CHARLES H REVO		\$ 183,700
0.483	000021 / 007 / 000 / 000 / 000 JWROS; FAMILY SALE;	01	1.03	R1	5	RCC	B	\$ 259,533	12/04/2023	\$ 125,300	V	FAMILY/RELAT GRNTR/E WAKEFIELD FAMILY REV T		\$ 364,100
1.120	000129 / 096 / 000 / 000 / 000 MLS# 4964903; BILLBOARD GOES WITH LAND SALE;	02	0.75	RIW	9	RMO	D	\$ 1,300,000	12/15/2023	\$ 1,455,800	V	L/O ASMT - LB SALE ROURKE JOHN JAMES JR/H		\$ 2,113,600
0.000	000044 / 030 / BIL / BRD / 001 TRANSFER OF GRAPPONE ROAD	01	0.00	CI	5			\$ 1	01/02/2024	\$ 0	V	LESS THAN 100% INT RICHARDSON VERNE L & E		\$ 2,200
4.988	000129 / 074 / 000 / 000 / 000 PER DEED THIS IS SEPTIC LOT & CANNOT BE SOLD SEPARATE UNIT LOCKER A-5;	01	0.34	R1	5			\$ 4,170	01/10/2024	\$ 20,800	V	GOVT AGENCY GRNTR/E MOULTONBOROUGH TOWN OF		\$ 18,100
0.000	000216 / 041 / 000 / 000 / 000 TRANSFER OF GRAPPONE ROAD	01	0.00	R1	5			\$ 15,000	01/10/2024	\$ 0	V	ABUTTER SALE ELLAKONA REALTY, LLC		\$ 0
0.000	000288 / 008 / 000 / 000 / 005 UNIT LOCKER A-5;	06	1.10	R1	5			\$ 89,500	02/09/2024	\$ 0	V	FAMILY/RELAT GRNTR/E MARQUIS LINDA A & EDWA		\$ 46,200
0.000	000090 / 001 / 000 / BS0 / 006 BOAT SLIP# 6 ONLY; PER SALES QUESTIONNAIRE UNQUALIFI	01	0.00	R1	5			\$ 500,000	03/01/2024	\$ 117,600	V	MPC-CAN SELL SEPRTLY NELSON J & B FAMILY RE		\$ 86,400
0.235	000254 / 019 / 000 / 000 / 000 SOLD W 254-022; GRANTEE OWNS ABUTTING LOT 254-035;	01	0.74	R1	5			\$ 500,000	03/01/2024	\$ 116,200	V	MPC-CAN SELL SEPRTLY 120 POWERS ROAD LLC		\$ 117,600
0.237	000254 / 019 / 901 / 000 / 000 SOLD W 254-022; GRANTEE OWNS ABUTTING LOT 254-035;	01	0.76	R1	5			\$ 500,000	03/01/2024	\$ 118,400	V	MPC-CAN SELL SEPRTLY 120 POWERS ROAD LLC		\$ 0
0.232	000254 / 019 / 902 / 000 / 000 SOLD W 254-019;	01	0.71	R1	5			\$ 500,000	03/01/2024	\$ 114,900	V	MPC-CAN SELL SEPRTLY 120 POWERS ROAD LLC		\$ 122,200
0.230	000254 / 022 / 901 / 000 / 000 SOLD W 254-019;	01	0.69	R1	5			\$ 500,000	03/01/2024	\$ 114,900	V	MPC-CAN SELL SEPRTLY 120 POWERS ROAD LLC		\$ 0
25	000254 / 022 / 902 / 000 / 000 SOLD W 254-019;	01	0.69	R1	5			\$ 500,000	03/01/2024	\$ 114,900	V	MPC-CAN SELL SEPRTLY 120 POWERS ROAD LLC		\$ 0
135	000254 / 022 / 902 / 000 / 000 SOLD W 254-019;	01	0.69	R1	5			\$ 500,000	03/01/2024	\$ 114,900	V	MPC-CAN SELL SEPRTLY 120 POWERS ROAD LLC		\$ 0

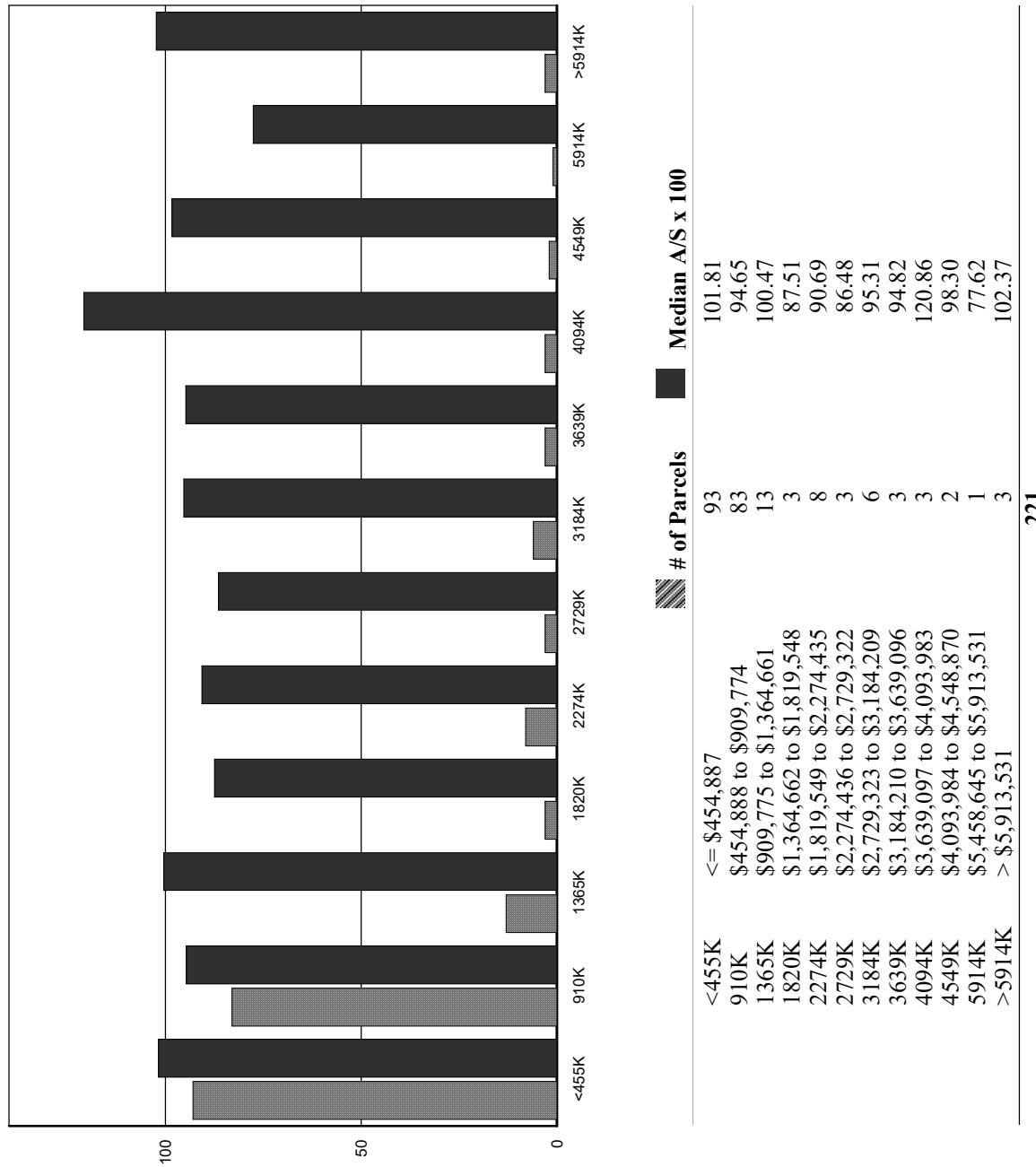
Ratio	Parcel ID	Zone	Acres	LC	NC	BR	SH	Sale Price	Assessment	I	Q	Unqualified Description	Grantor	Prior Year Assessment
	Sale Note			Eff. Area					Sale Date					
0.237	000254 / 022 / 903 / 000 / 000	01	0.76	R1	5			\$ 500,000	\$ 118,400	V	U	MPC-CAN SELL SEPRTRY		\$ 0
	SOLD W 254-019;								03/01/2024			120 POWERS ROAD LLC		
0.875	000179 / 011 / 000 / 000 / 000	01	1.70	R1	5			\$ 150,000	\$ 131,300	V	U	LESS THAN 100% INT		
	JAMES 5%; JOHN 5%; RICHARD 5%; SOPHIA 2.5%; KAYLEY 2.								03/05/2024			DOLAN/EVELYN 10% & CHR		\$ 113,800
2.535	000121 / 064 / 000 / 000 / 000	01	0.42	R1A	5	RRA	A	\$ 84,500	\$ 214,200	V	U	MPC-CAN SELL SEPRTRY		
	2024 SALE - MLS# 4982502 - PURCHASED 129/129 ON SEPARAT		1,786						03/08/2024			OSSIPEE LAND INVESTMEN		\$ 111,800
1.428	000129 / 129 / 000 / 000 / 000	01	0.42	R1A	5			\$ 90,000	\$ 128,500	V	U	MPC-CAN SELL SEPRTRY		
	MLS# 4982515 - PURCHASED 121/064 ON SEPARATE DEED, BU								03/08/2024			OSSIPEE LAND INVESTMEN		\$ 111,800
1.521	000129 / 128 / 000 / 000 / 000	01	0.41	R1A	5			\$ 84,200	\$ 128,100	V	U	ABUTTER SALE		
	JWROS; MLS# 4982489; GRANTEE OWNS 121-064 & 129-129 ABT								03/11/2024			OSSIPEE LAND INVESTMEN		\$ 111,400
78.957	000019 / 002 / 000 / 000 / 000	01	11.00	R1	5	RGA	D	\$ 2,666	\$ 210,500	V	U	RSA 79-A CURRENT USE		
	LAND IN CU; SALE=AMILY/FRIEND					1,533			03/12/2024			BURROWS LORETTA L REVO		\$ 179,800
1.176	000049 / 008 / 000 / 000 / 000	01	32.33	R1	5			\$ 355,000	\$ 417,500	V	U	RSA 79-A CURRENT USE		
	JWROS; MLS# 4988180;								04/08/2024			NICKERSON MURRAY E JR		\$ 314,900
0.033	000139 / 008 / 000 / 000 / 000	01	0.47	R1	5			\$ 312,500	\$ 10,400	V	U	LESS THAN 100% INT		
	TRANSFER HER 50%; JWROS; SOLD W/CENTER HARBOR PID 2								04/29/2024			JOHNSON CONSTANCE M		\$ 9,000
2.936	000236 / 018 / 000 / 000 / 000	01	16.00	R1A	5			\$ 70,333	\$ 206,500	V	U	LESS THAN 100% INT		
	TRANSFER HIS 50% INT TO: TACY B CORSON, BENJAMIN C CO								05/24/2024			CORSON GEORGE C JR		\$ 177,300
0.208	000245 / 121 / 000 / 000 / 000	01	3.32	R1	5			\$ 70,333	\$ 14,600	V	U	LESS THAN 100% INT		
	TRANSFER HIS 50% INT TO: TACY B CORSON, BENJAMIN C CO								05/24/2024			CORSON GEORGE C JR		\$ 12,600
0.000	000283 / 014 / 000 / BS0 / 018	01	0.00	R1	5			\$ 940,000	\$ 0	V	U	MPC-CAN SELL SEPRTRY		
0.000	000288 / 008 / 000 / BS0 / 029	01	0.00	R1	5			\$ 450,000	08/20/2024			KELLEY FAMILY REV TRUS		\$ 103,200
	TIC; MARKETED AND SOLD W/5 COW ISLAND, TUFTONBORO											LEATHERS DONALD & LORR		\$ 40,000
1.837	000199 / 023 / 000 / 000 / 000	01	9.24	R1	5			\$ 100,000	\$ 183,700	V	U	ABUTTER SALE		
	SOLD TO ABUTTER (199-024);								09/27/2024			BARRY JOYCE E REV TRUS		\$ 156,000
0.758	000071 / 008 / 000 / 000 / 000	01	2.40	R1	4			\$ 165,000	\$ 125,100	V	U	UNCLASSFYD EXCLUSION		
	MLS# 4995554 LISTS 4 BR SEPTIC DESIGN IS COMPLETE ADDS								10/04/2024			RANJEWEL LLC		\$ 95,800
0.527	000192 / 006 / 003 / 000 / 000	01	5.07	R1	5			\$ 283,000	\$ 149,100	V	U	MPC-CAN SELL SEPRTRY		
	INCLUDES LOTS 192-006-003 & 192-006-004, NO MLS FOUND;								10/10/2024			AMES WILL & CHRISTINE		\$ 0
0.526	000192 / 006 / 004 / 000 / 000	01	5.04	R1	5			\$ 283,000	\$ 148,900	V	U	MPC-CAN SELL SEPRTRY		\$ 10,900
	INCLUDES LOTS 192-006-003 & 192-006-004, NO MLS FOUND;								10/10/2024			AMES WILL & CHRISTINE		
0.010	000249 / 017 / 000 / 000 / 000	01	1.03	R1	5			\$ 1,250,000	\$ 12,500	V	U	MPC-CANT SELL SEPRTL		
	JWROS; MLS# 5010181 W/14 INT SEPTIC LOT 249-017;								10/15/2024			WARENER MARGITE - EST		
1.647	000121 / 160 / 000 / 000 / 000	01	1.00	R1A	5			\$ 127,500	\$ 210,000	V	U	UNCLASSFYD EXCLUSION		
	JWROS; MLS# 5009184; ADDITIONAL FEE AND PERMIT REQUIR								11/18/2024			KOESKI JAMES C		\$ 182,300
0.971	000187 / 002 / 001 / 000 / 000	01	3.45	R1A	5			\$ 515,000	\$ 500,200	V	U	ABUTTER SALE		
25	JWROS; ABUTTER SALE PER DEED;								11/22/2024			BALD PEAK LAND COMPANY		\$ 433,400
136	000255 / 009 / 000 / BS0 / 121	01	0.00	R1	5			\$ 1	\$ 0	V	U	ESTATE SALE/FDCY COV		
	DANIEL NOLAN DCD 10-22-2022;								12/11/2024			NOLAN JANET/NOLAN DANI		\$ 111,400

Ratio	Parcel ID	Zone	Acres	LC	NC	BR	SH	Sale Price	Assessment	I	Q	Unqualified Description	Grantor	Prior Year Assessment
	Sale Note					Eff. Area			Sale Date					
0.840	000046 / 016 / 001 / 000 / 000	01	19.65	R1	5			\$ 200,000	\$ 168,000	V	U	RSA 79-A CURRENT USE		\$ 0
0.251	000409 / 002 / 000 / 000 / 000	01	153.00	R1	5			\$ 900,000	\$ 226,200	V	U	NICKERSON MURRAY E JR		
	SOLD WITH SANDWICH LOT 239-019; TENANTS IN COMMON;								12/18/2024			MULTI-TOWN PROPERTY		\$ 200,200
26.930	000254 / 033 / 000 / 000 / 000	01	0.95	R1	5			\$ 4,133	\$ 111,300	V	U	MACKAY CONSERVATION TR		
	TRANSFER DEBS INT IN THE PORTION OF LOT CLOSEST TO 2								01/06/2025			LESS THAN 100% INT		
0.187	000254 / 033 / 000 / 000 / 000	01	0.95	R1	5			\$ 594,600	\$ 111,300	V	U	BARKER DEBORAH J		\$ 96,600
	TRANSFER HER 30% ON 254-043 & 254-033; ELIZABETH CREW								01/06/2025			SWANSON CHRISTINA (30%		
2.951	000254 / 043 / 000 / 000 / 000	02	1.00	R1W	9	RRA	A	\$ 594,600	\$ 1,754,900	V	U	LESS THAN 100% INT		\$ 96,600
	TRANSFER HER 30% ON 254-043 & 254-033; ELIZABETH CREW								01/06/2025			SWANSON CHRISTINA (30%		
1.924	000128 / 074 / 000 / 000 / 000	01	0.23	R1A	5			\$ 62,000	\$ 119,300	V	U	UNCLASSFYD EXCLUSION		\$ 1,881,800
	MLS# 5020934 ADDITIONAL FEE AND PERMIT REQUIRED BY H								03/17/2025			BENNETT SUSAN C		\$ 103,700
4.192	000132 / 081 / 000 / 000 / 000	01	0.63	R1	5			\$ 24,000	\$ 100,600	V	U	FAMILY/RELAT GRNTR/E		
	JWROS; DEED STATES \$48,000, TRANSFER STAMPS PD 24,000; 1								03/19/2025			TUDDLE JUDITH W IRREV		\$ 87,500

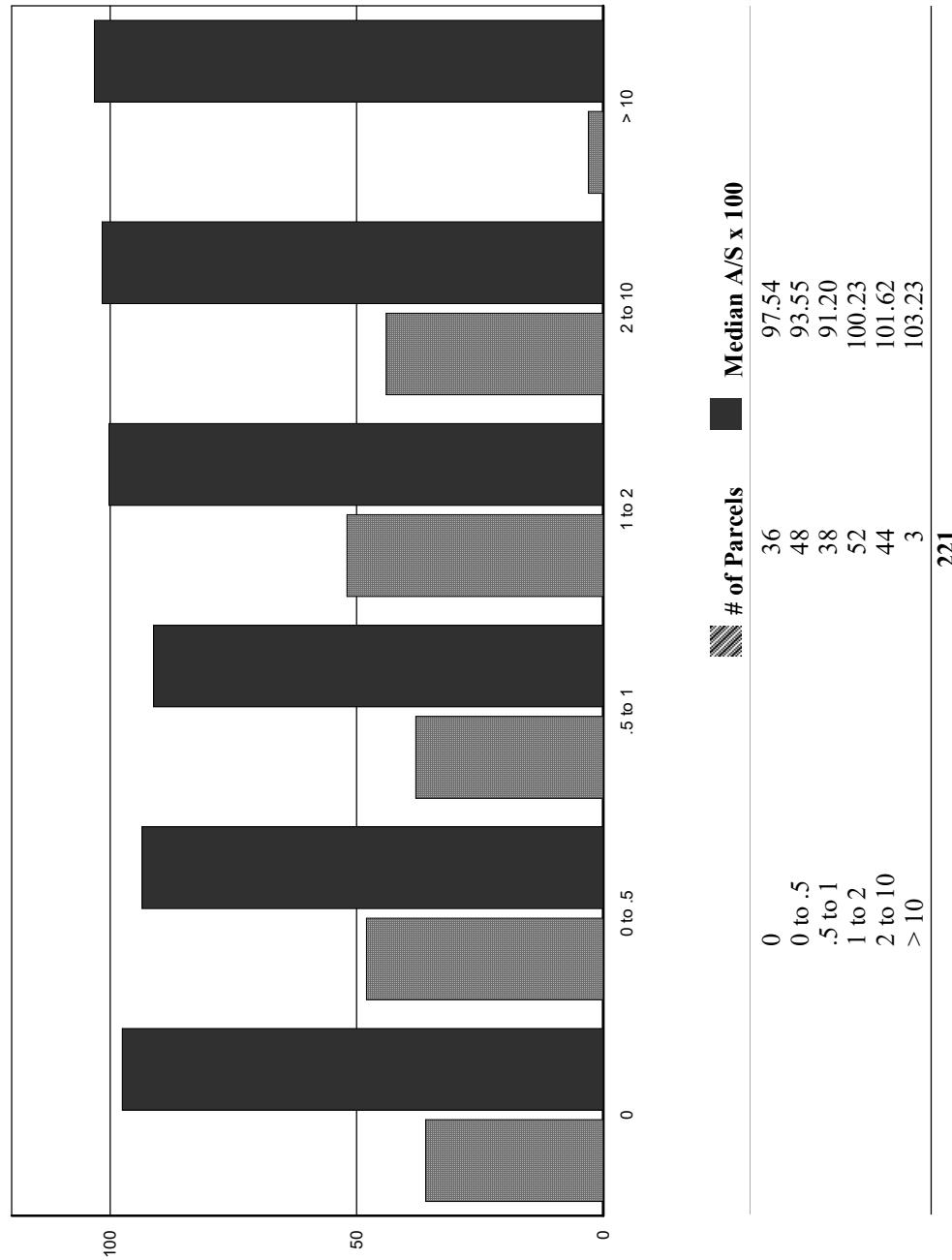
Code	Description
11	NOT ASSESSD SEPARATE
12	SUBDIVIDED POST ASMT
13	IMPROVED POST SALE
14	IMPROVED POST ASMT
15	IMPRVMNT U/C AT ASMT
16	L/O ASMT - L/B SALE
17	L/B ASMT - L/O SALE
19	MULTI-TOWN PROPERTY
20	MPC-CANT SELL SEPRTL
21	MPC-CAN SELL SEPRTLY
22	INDETERMINATE PRICE
23	NO STAMP PER DEED
24	ABUTTER SALE
25	INSUFCNT 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 COMMRCI 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**

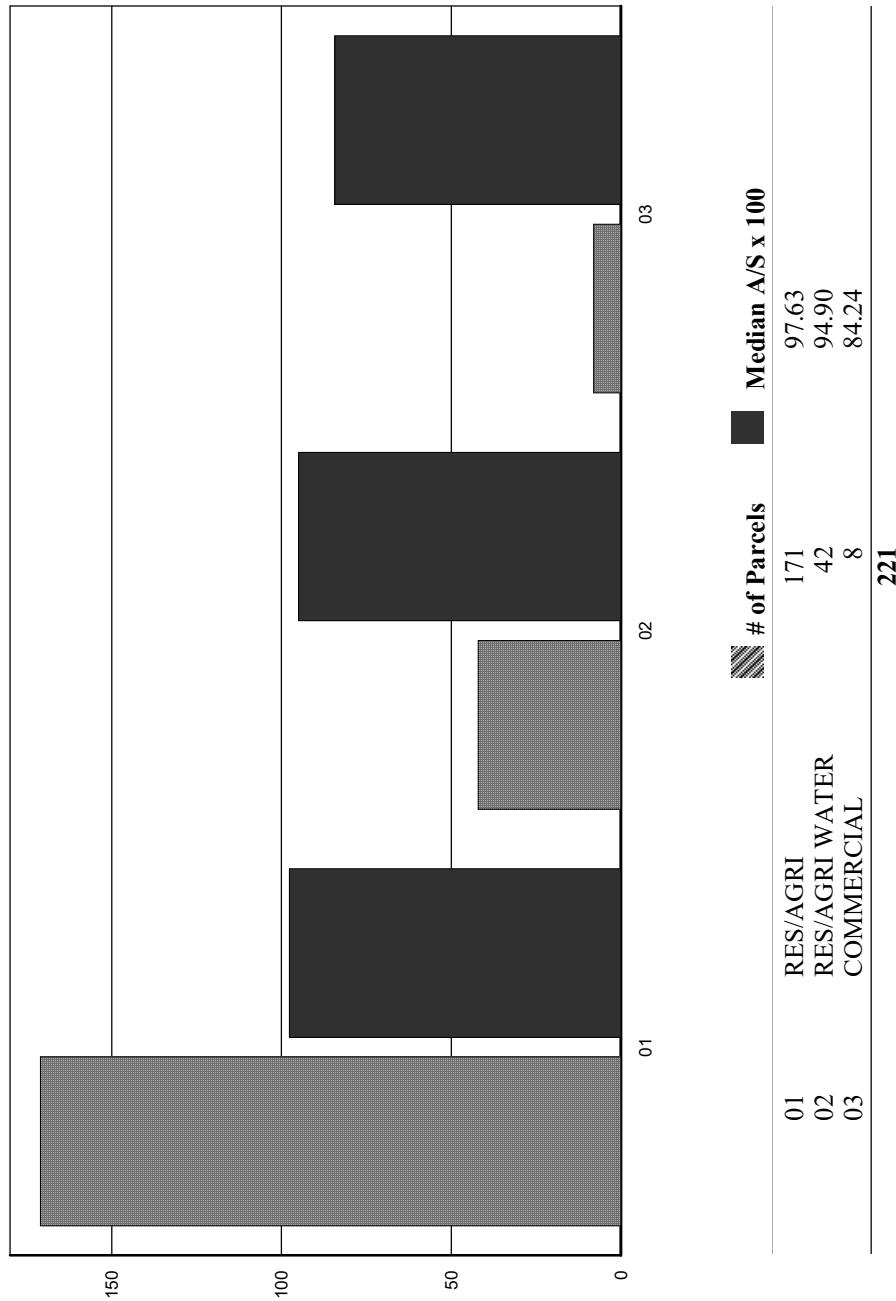
## Moultonborough:Median A/S Ratio by Sale Price



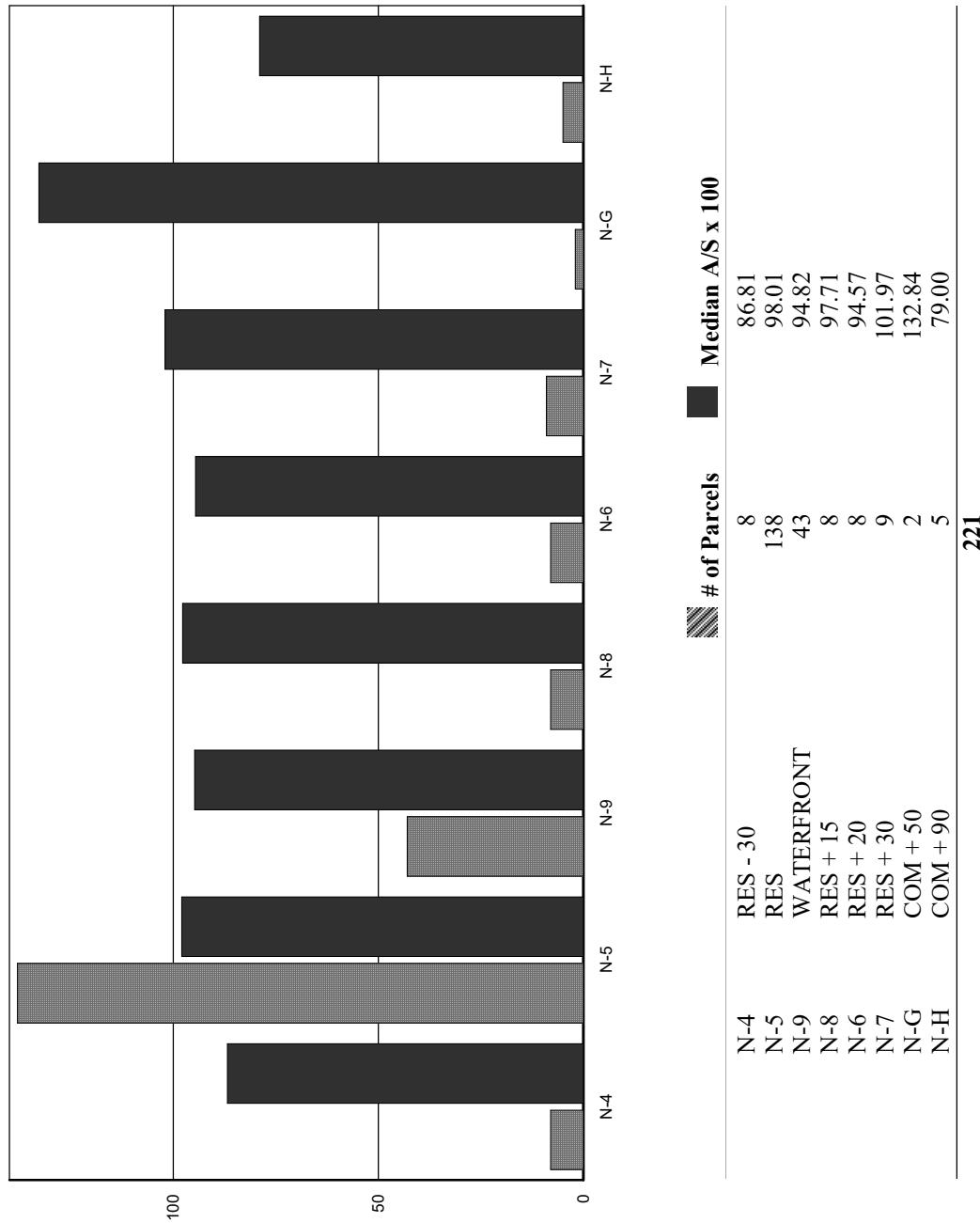
## Moultonborough:Median A/S Ratio by Acreage



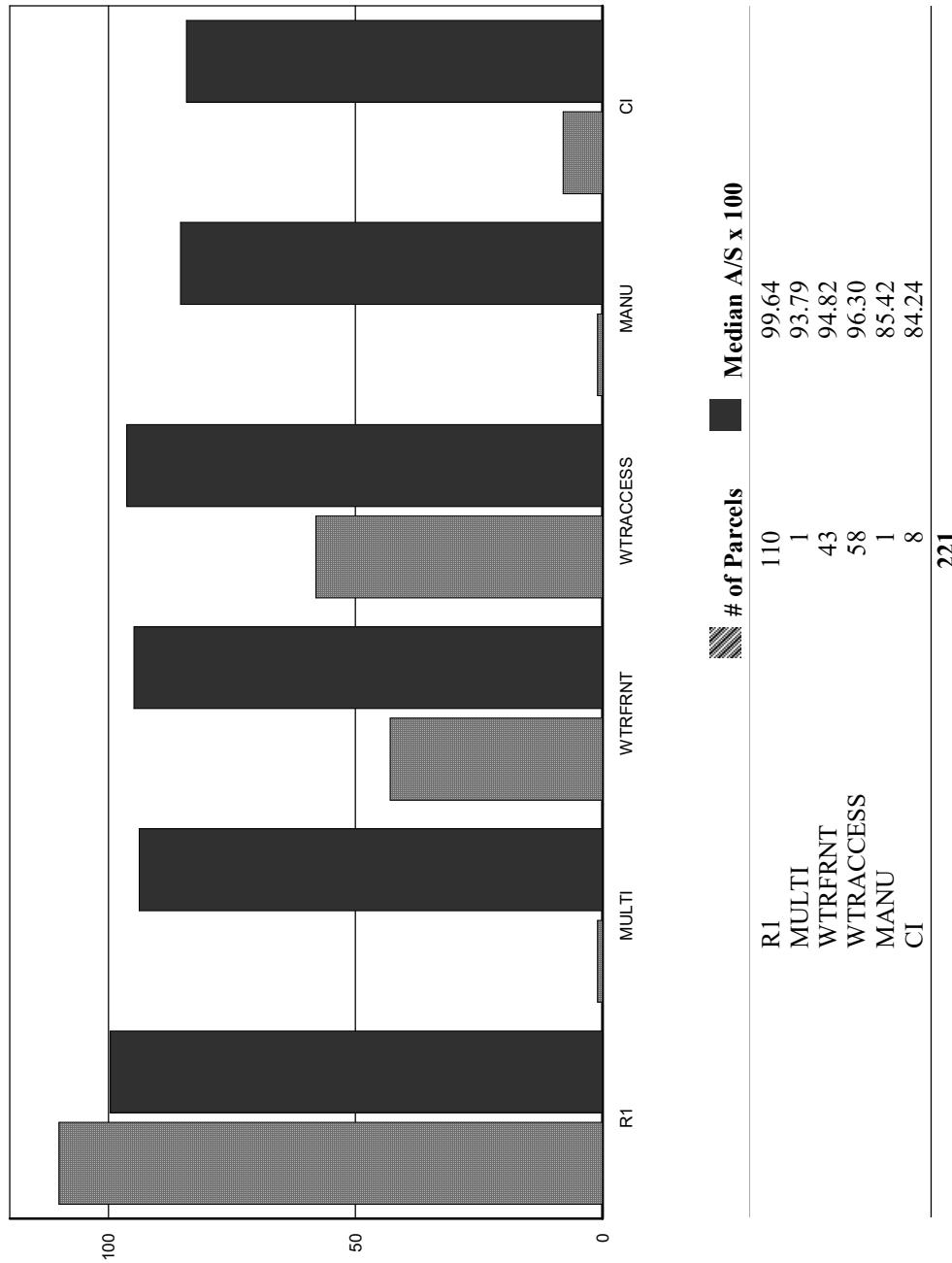
## Moultonborough:Median A/S Ratio by Zone



## Moultonborough:Median A/S Ratio by Neighborhood



## Moultonborough:Median A/S Ratio by Improved Use

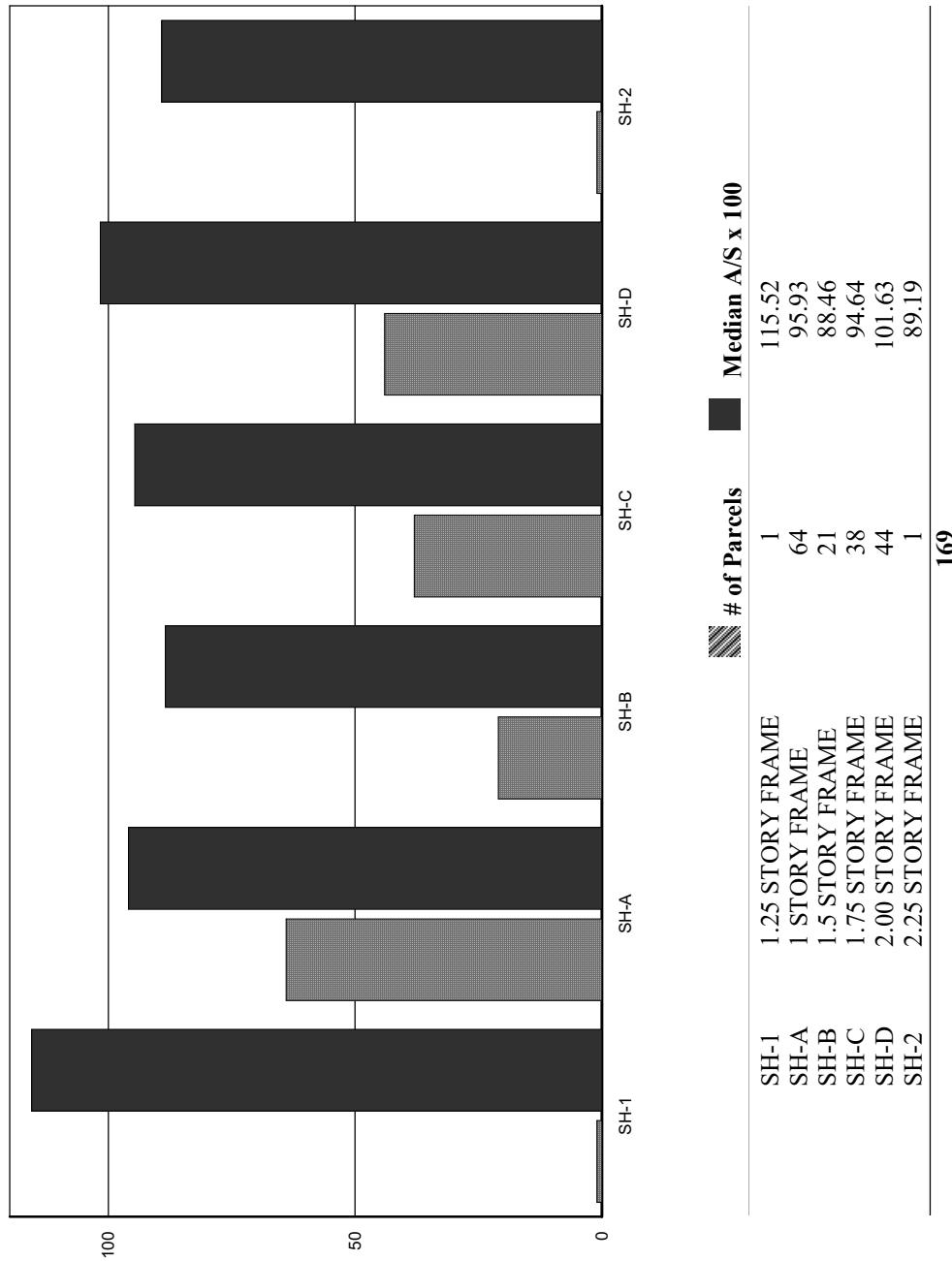


**Sales Analysis Results**  
**Moultonborough -- 12/01/2025**

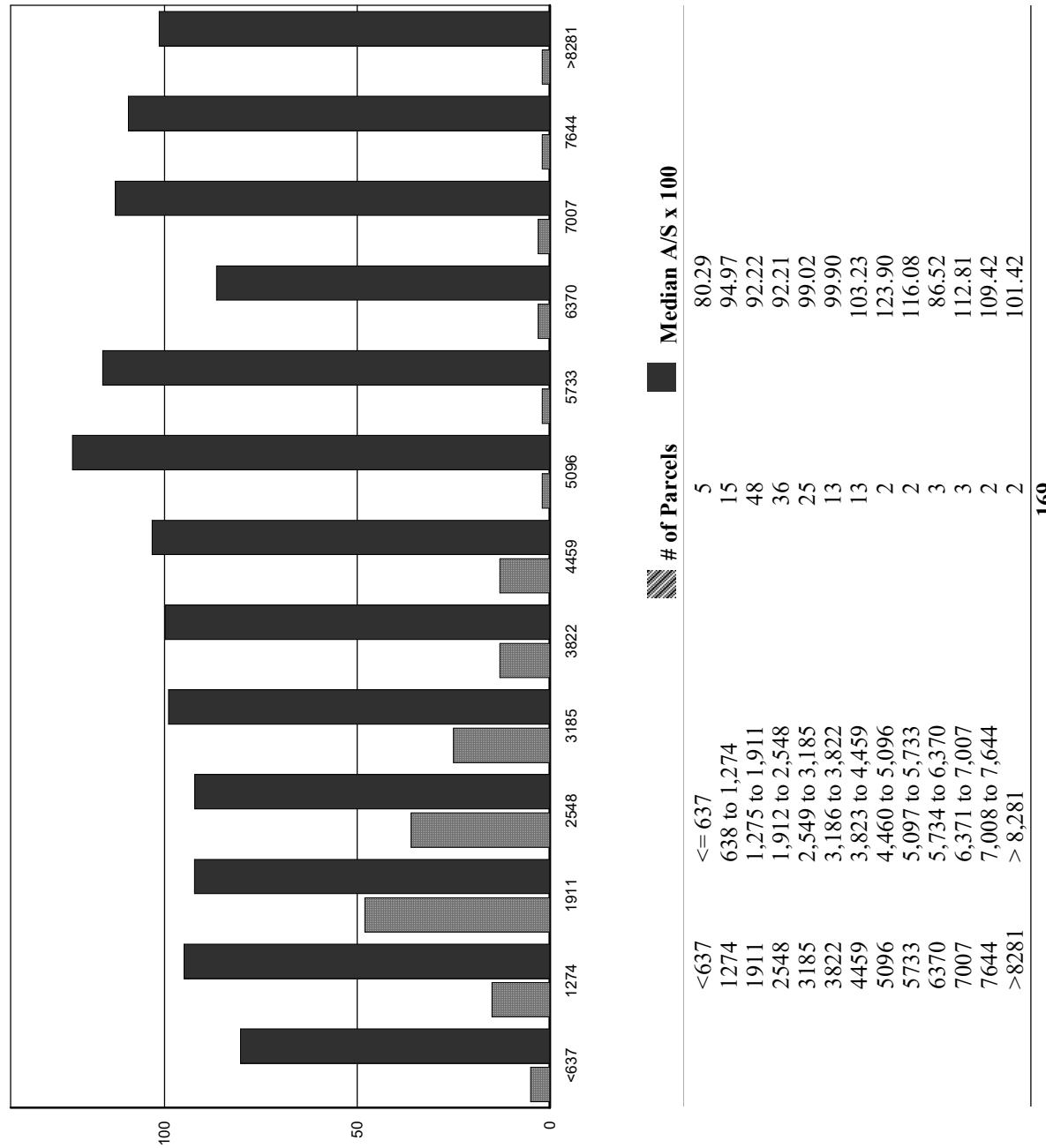
<b>Sales Analysis Statistics</b>			
Number of Sales:	<b>42</b>	Mean Sales Ratio:	<b>1.0188</b>
Minimum Sales Ratio:	<b>0.6808</b>	Median Sales Ratio:	<b>0.9490</b>
Maximum Sales Ratio:	<b>1.7796</b>	Standard Deviation:	<b>0.2314</b>
Aggregate Sales Ratio:	<b>0.9781</b>	Coefficient of Dispersion:	<b>18.1146</b>
		Price Related Differential:	<b>1.0416</b>
<b>Sales Analysis Criteria</b>			
Sold: 4/1/2023 - 3/31/2025		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 - 2025		Trend: 0.000% Prior to 12/01/2025	
Story Height: ALL		Neighborhood: ALL	
Base Rate: ALL		Zone: 02 - RES/AGRI WATER	
Qualified: YES		Unqualified: NO	
Improved: YES		Vacant: YES	
View: All		Waterfront: All Parcels	
Include Comm./Ind./Util.: YES		Water Body: ANY	
Filter By Current: NO			

**Appendix K**  
**Building Valuation Reports**

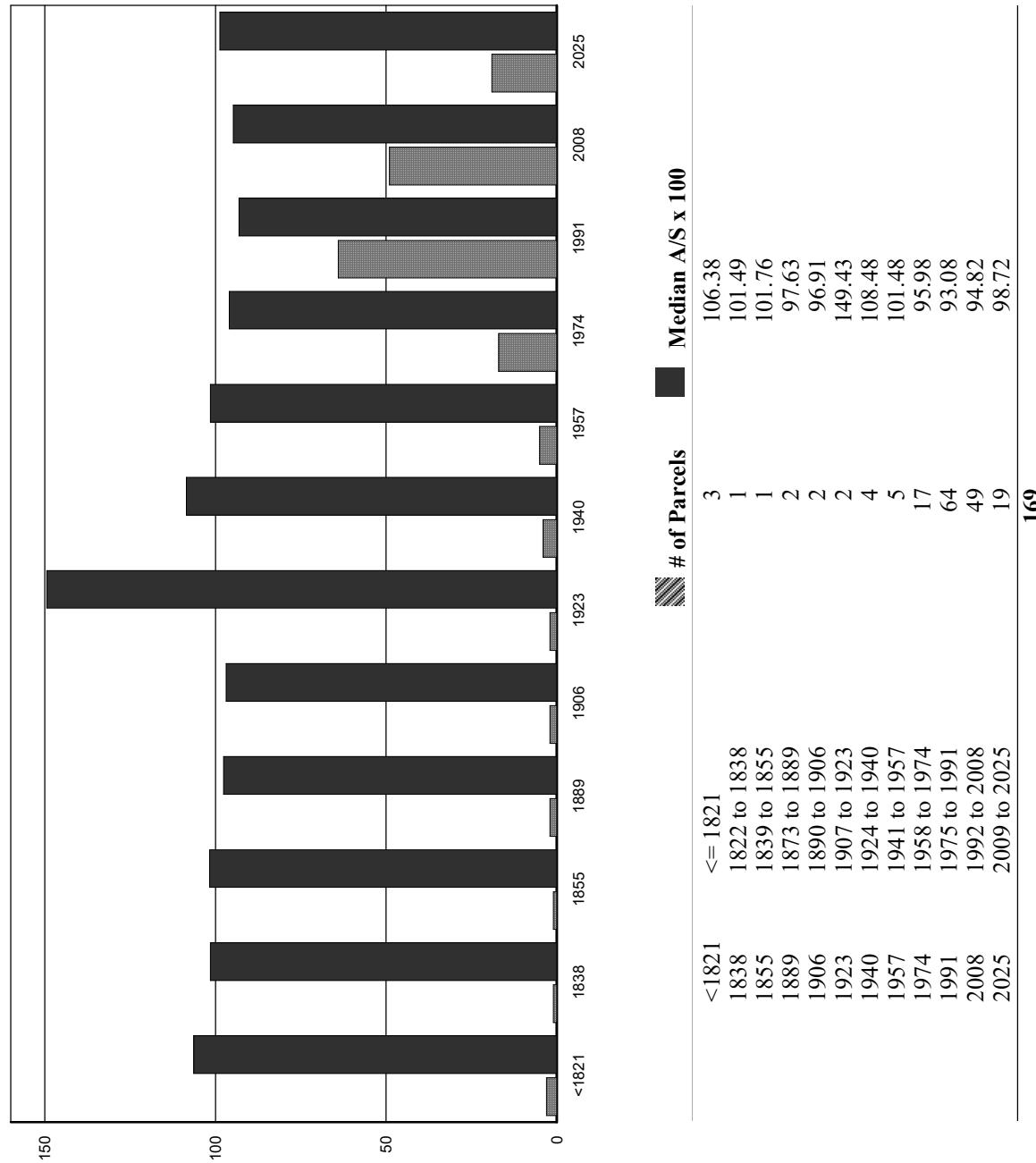
## Moultonborough:Median A/S Ratio by Story Height



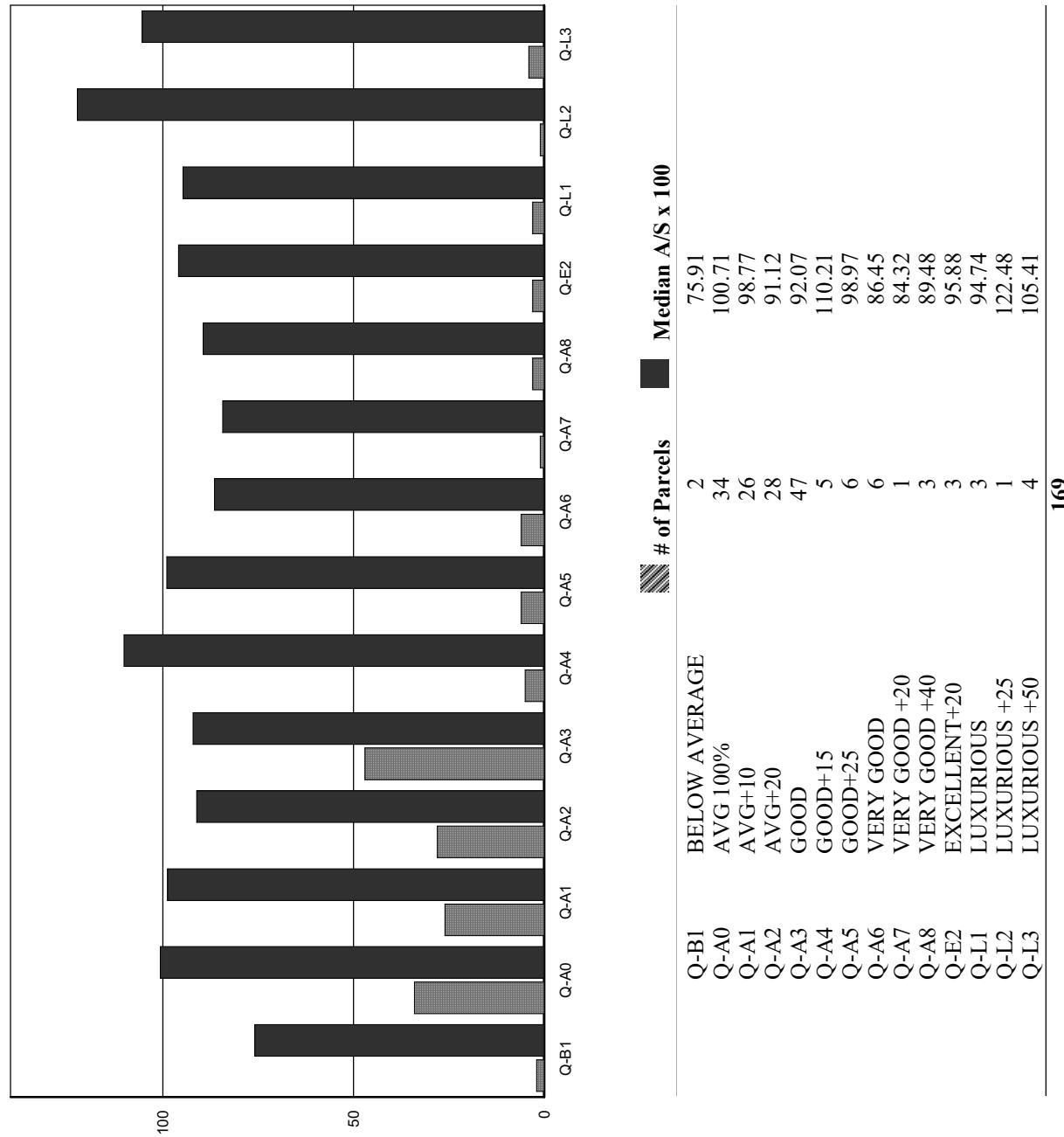
## Moultonborough:Median A/S Ratio by Effective Area



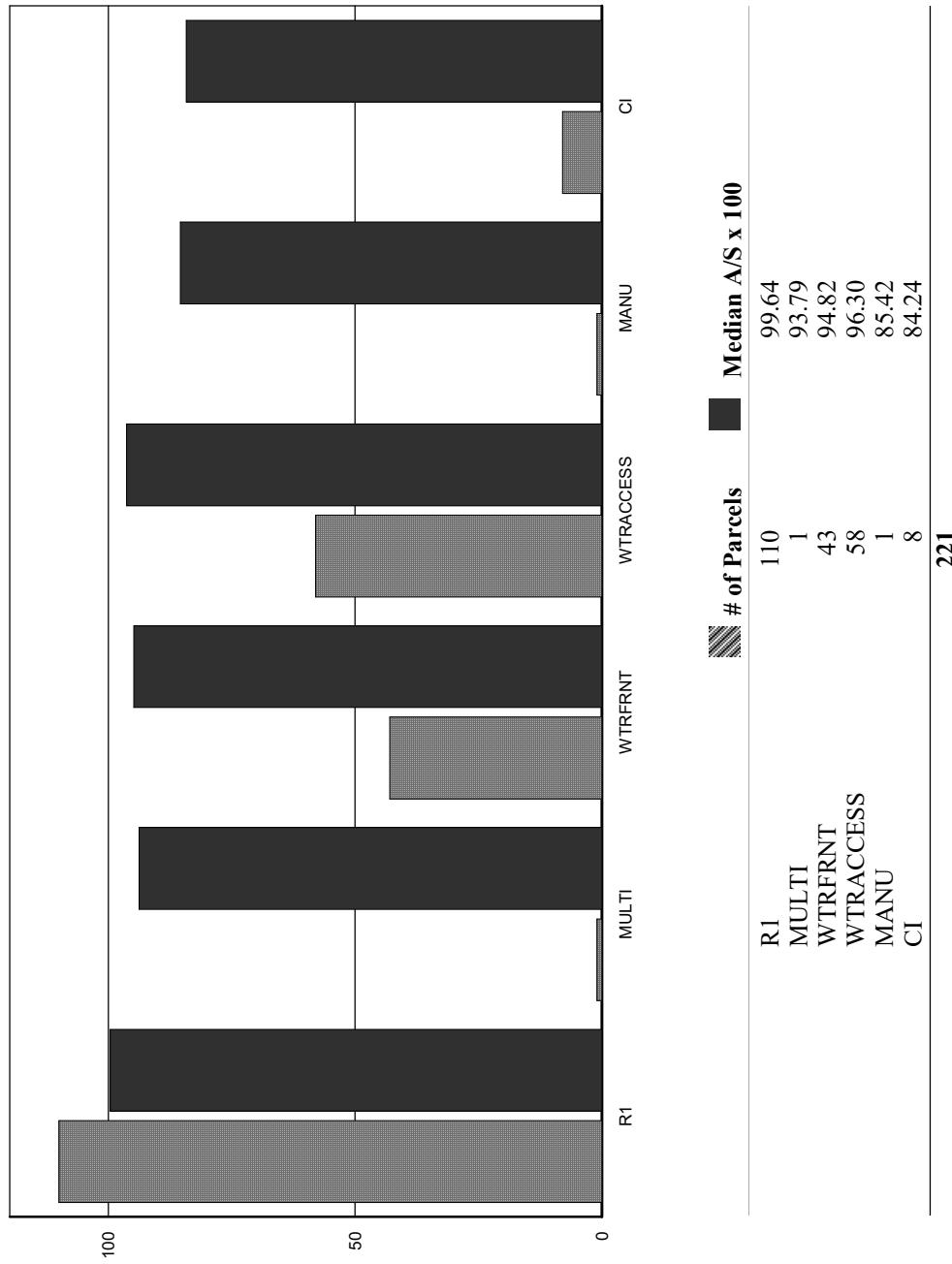
## Moultonborough:Median A/S Ratio by Year of Construction



## Moultonborough:Median A/S Ratio by Building Quality



## Moultonborough:Median A/S Ratio by Improved Use



**Condominium Valuation**

**Report**

**Sales Analysis Results**  
**Moultonborough -- 12/01/2025**

<b>Sales Analysis Statistics</b>			
Number of Sales:	<b>7</b>	Mean Sales Ratio:	<b>0.9671</b>
Minimum Sales Ratio:	<b>0.8029</b>	Median Sales Ratio:	<b>0.9207</b>
Maximum Sales Ratio:	<b>1.3023</b>	Standard Deviation:	<b>0.1704</b>
Aggregate Sales Ratio:	<b>0.9664</b>	Coefficient of Dispersion:	<b>12.1612</b>
		Price Related Differential:	<b>1.0008</b>
<b>Sales Analysis Criteria</b>			
Sold: 4/1/2023 - 3/31/2025		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 - 2025		Trend: 0% Prior to 04/01/2025	
Story Height: ALL		Neighborhood: ALL	
Base Rate: ALL		Zone: ALL	
Qualified: YES		Unqualified: NO	
Improved: YES		Vacant: YES	
View: All		Waterfront: All Parcels	
Include Comm./Ind./Util.: YES		Water Body: ANY	
Filter By Current: YES		2 Years Condominium	

**Dock and Boat Storage  
Valuation Report**

**Sales Analysis Results**  
**Moultonborough -- 07/09/2025**

<b>Sales Analysis Statistics</b>			
Number of Sales:	<b>25</b>	Mean Sales Ratio:	<b>0.9229</b>
Minimum Sales Ratio:	<b>0.4365</b>	Median Sales Ratio:	<b>0.9482</b>
Maximum Sales Ratio:	<b>1.2888</b>	Standard Deviation:	<b>0.2534</b>
Aggregate Sales Ratio:	<b>0.9067</b>	Coefficient of Dispersion:	<b>21.3880</b>
		Price Related Differential:	<b>1.0178</b>
<b>Sales Analysis Criteria</b>			
Sold: 04/01/2023 - 03/31/2025		Sale Ratios: 0.000 - 999.999	
Building Value: 0 - 0		Bldg Eff. Area: 0 - 99999999	
Land Value: 0 - 0		Land Use: ALL	
Current Use CR: 0 - 99999999		Acres: 0 - 99999999	
Year Built: 1600 - 2025		Trend: 0.5% Prior to 04/01/2025	
Story Height: ALL		Neighborhood: ALL	
Base Rate: ALL		Zone: ALL	
Qualified: YES		Unqualified: NO	
Improved: YES		Vacant: YES	
View: All		Waterfront: All	
Include Comm./Ind./Util.: YES		Water Body: ANY	
Filter By Current: NO			

**Appendix L**  
**Land Valuation Tables**

## Land Pricing Zones

Zone 01		
<b>Description:</b> RES/AGRI		\$ 65,000 @ 0.010 ac
<b>Lot Size:</b> 1.00		\$ 74,200 @ 0.020 ac
<b>Frontage:</b> 100		\$ 85,200 @ 0.100 ac
<b>Lot Price:</b> \$ 125,000		\$ 96,100 @ 0.250 ac
<b>Excess Acreage:</b> \$ 9,000		\$ 104,800 @ 0.500 ac
<b>Excess Frontage:</b> \$ 0		\$ 118,200 @ 0.750 ac
		\$ 125,000 @ 1.000 ac
		\$ 125,000 @ 1.000 ac
		\$ 125,000 @ 1.000 ac

Zone 02		
<b>Description:</b> RES/AGRI WATER		\$ 434,000 @ 0.010 ac
<b>Lot Size:</b> 1.00		\$ 495,000 @ 0.020 ac
<b>Frontage:</b> 100		\$ 566,800 @ 0.100 ac
<b>Lot Price:</b> \$ 830,900		\$ 590,000 @ 0.150 ac
<b>Excess Acreage:</b> \$ 80,000		\$ 640,200 @ 0.250 ac
<b>Excess Frontage:</b> \$ 0		\$ 667,000 @ 0.380 ac
		\$ 697,500 @ 0.500 ac
		\$ 786,900 @ 0.750 ac
		\$ 830,900 @ 1.000 ac

Zone 03		
<b>Description:</b> COMMERCIAL		\$ 38,700 @ 0.010 ac
<b>Lot Size:</b> 1.00		\$ 44,000 @ 0.020 ac
<b>Frontage:</b> 150		\$ 50,300 @ 0.100 ac
<b>Lot Price:</b> \$ 74,000		\$ 56,900 @ 0.250 ac
<b>Excess Acreage:</b> \$ 4,000		\$ 62,100 @ 0.500 ac
<b>Excess Frontage:</b> \$ 0		\$ 69,900 @ 0.750 ac
		\$ 74,000 @ 1.000 ac
		\$ 74,000 @ 1.000 ac
		\$ 74,000 @ 1.000 ac

Zone 04		
<b>Description:</b> MIXED USE		\$ 23,800 @ 0.010 ac
<b>Lot Size:</b> 1.00		\$ 29,700 @ 0.100 ac
<b>Frontage:</b> 100		\$ 37,200 @ 0.250 ac
<b>Lot Price:</b> \$ 78,400		\$ 40,000 @ 0.300 ac
<b>Excess Acreage:</b> \$ 8,000		\$ 53,200 @ 0.500 ac
<b>Excess Frontage:</b> \$ 100		\$ 66,500 @ 0.750 ac
<b>View:</b> \$ 50,000		\$ 78,400 @ 1.000 ac
		\$ 78,400 @ 1.000 ac
		\$ 78,400 @ 1.000 ac

Zone 05		
<b>Description:</b> COMMERCIAL/WF		\$ 356,800 @ 0.010 ac
<b>Lot Size:</b> 1.00		\$ 406,200 @ 0.020 ac
<b>Frontage:</b> 150		\$ 465,500 @ 0.100 ac
<b>Lot Price:</b> \$ 684,000		\$ 525,900 @ 0.250 ac
<b>Excess Acreage:</b> \$ 70,000		\$ 574,100 @ 0.500 ac
<b>Excess Frontage:</b> \$ 0		\$ 645,500 @ 0.750 ac
		\$ 684,000 @ 1.000 ac
		\$ 684,000 @ 1.000 ac
		\$ 684,000 @ 1.000 ac

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

Land Use Codes		Neighborhoods		
Code	Description	Code	Adjustment	Factor
79D	79-D HISTORIC BARN	1	RES - 60	40
79F	79-F FARM STRUCT	2	RES - 50	50
CI	COM/IND	3	RES - 40	60
EX-C	EXEMPT-COMMON AREA	4	RES - 30	90
EX-F	EXEMPT-FED	5	RES	100
EX-M	EXEMPT-MUNIC	6	RES + 20	120
EX-P	EXEMPT-PILT	7	RES + 30	130
EX-S	EXEMPT-STATE	8	RES + 15	115
R1	1F RES	9	WATERFRONT	100
R1A	1F RES WTR ACS	A	COM - 60	40
R1W	1F RES WTRFRNT	B	COM - 50	50
R2	2F RES	C	COM - 40	60
R2A	2F RES WTR ACS	D	COM - 20	80
R2W	2F RES WTRFRNT	E	COM	100
R3	3F RES	F	COM + 30	130
R3A	3F RES WTR ACS	G	COM + 50	150
R3W	3F RES WTRFRNT	H	COM + 90	190
R4	4F RES	I	COM + 120	220
R4A	4F RES WTR ACS	J	COM + 300	400
R4W	4F RES WTRFRNT	X	BACKLAND	100
UTL	UTILITY-OTHER			
UTLE	UTILITY-ELEC			
UTLG	UTILITY-GAS			
UTLW	UTILITY-WATER			

Site Modifiers			Topography Modifiers		
Code	Description	Factor	Code	Description	Factor
BC1	BLACK CAT ISLAND	225	1	ABOVE STREET	100
BCK	BUCKINGHAM ESTATE	170	2	BELOW STREET	100
BLD	BALD PEAK- WA	425	3	LOW	100
BM1	BALMORAL - INLAND	220	4	SWAMPY	100
BM2	BALMORAL-MIDDLE B	82	5	LEDGE	100
BM3	BALMORAL-SHANNON I	55	F	SEVERE	100
BM4	BALMORAL-WF	110	L	LEVEL	100
BP1	BALD PEAK-HIGH RIDG	730	M	MILD	100
BP4	BALD PEAK -VIEW/WA	490	MO	MODERATE	100
BP5	BALD PEAK-WF	300	R	ROLLING	100
BY1	BERRY POND-WF	30	S	STEEP	100
DR1	SNDNGS KONA COVE	270			
DR2	SNDNGS KONA COVE-	360			
FH1	FAR ECHO HARBOR	370			
FH2	FAR ECHO-LOC/VIEW	750			
FH3	FAR ECHO HRBR-WF	235			
GD1	GARLAND POND	20			
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	155			
KN3	BIRCHWD/KNSATKA/B	140			
KN4	LAKE KANASTKA LOC-	65			
KW1	KILNWOOD	180			
LE1	LEES POND	70			
LW1	LEEWARD SHORES-W/A	150			
LY1	LEDGY POND-WF	35			
MBY	MOULTONBORO BAY-	175			
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			
W01	WINNI GOOD	300			
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	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	WAKONDIA 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			

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

Current Use Codes			
<b>Code</b>	<b>Description</b>	<b>Min. Value</b>	<b>Max. Value</b>
CU-CY	ASSESSMENT RANGE	\$ 2,025.00	\$ 2,026.00
CUDE	DISCRETNRY	\$ 0.00	\$ 0.00
CUFL	FARM LAND	\$ 57.00	\$ 473.00
CUMH	MNGD HARDWD	\$ 43.00	\$ 65.00
CUMO	MNGD OTHER	\$ 25.00	\$ 37.00
CUMW	MNGD PINE	\$ 78.00	\$ 118.00
CUUH	UNMNGD HARDWD	\$ 72.00	\$ 108.00
CUUL	UNPRODUCTIVE	\$ 25.00	\$ 25.00
CUUO	UNMNGD OTHER	\$ 42.00	\$ 62.00
CUUW	UNMNGD PINE	\$ 130.00	\$ 196.00
CUWL	WETLANDS	\$ 25.00	\$ 25.00

View Subjects		
<b>Code</b>	<b>Description</b>	<b>Factor</b>
	UNSPECIFIED	100
VU	VIEW - 98	100
VW	VIEW - 99	100

View Widths		
<b>Code</b>	<b>Description</b>	<b>Factor</b>
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		
<b>Code</b>	<b>Description</b>	<b>Factor</b>
PART	PARTIAL VW	100
UNOB	UNOBTSTRUCTED VW	100
	UNSPECIFIED	100

View Distances		
<b>Code</b>	<b>Description</b>	<b>Factor</b>
CLS	CLOSE	100
DST	DISTANT	100
EXT	EXTREME	100
	UNSPECIFIED	100

Water Body Frontage Foot Factors			
Water Body Name	Base Value	Frontage Feet	Factor
ft.			

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

Water Frontage Location		
<b>Code</b>	<b>Description</b>	<b>Factor</b>
WA	WATER FRONTAGE	0

Water Frontage Topography		
<b>Code</b>	<b>Description</b>	<b>Factor</b>
WF	LOCATION	0

**Moultonborough**  
**Land Area Size Adjustment Factors**

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		

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**Appendix M**  
**Building Valuation Tables**

## BASE RATES CALCULATION

## MOUTONBOROUGH NH 2025 As checked 4/17/2025

Description	Class	Code	S	P	Grade	Unadj	Adj	Style	Median	Modifier	Indicated	System	Rate	Comment	Current Cost Multipliers \$99 P3			Apr 2025						
															Dated	Nov 2024	Aug 2024	May 2024	Feb 2024	Nov 2023	Aug 2023	May 2023	Feb 2025	
																C	S 11	S 12	S 13	S 14	S 15	S 16	S 17	S 18
Dormitories	D	321	11	14	Avg	152.00	161.20	300	1.00	1.00	161	Dormitory		A	1.05	1.04	1.04	1.02	1.05	1.05	1.08	1.06		
Luxury Apartments (High Rise)	D	984	11	18	Avg	216.00	229.00	301	1.00	1.00	229	High Rise Apt		B	1.05	1.05	1.02	1.00	1.01	1.03	1.05	1.00		
Apartments (High Rise)	D	209	11	18	Avg	127.00	134.68	302	1.00	1.00	135	Apartments, Comm		C	1.03	1.02	1.04	1.03	1.05	1.05	1.06	1.01		
Hotels-Limited Service	D	595	11	22	Avg	137.00	145.29	303	1.00	1.00	145	Hotel Limited Svc		D	1.01	1.02	1.02	1.01	1.02	1.02	1.01	1.00		
Hotels-Full Service	D	594	11	25	Avg	180.00	190.89	304	1.00	1.00	191	Hotel Full Svc		S	1.07	1.06	1.04	1.03	1.05	1.02	1.01	1.05		
Rectories	D	348	11	28	Avg	145.00	153.77	305	1.00	1.00	154	Rectory/Convent												
Rooming Houses	D	551	11	28	Avg	117.00	124.08	310	1.00	1.00	124	Rooming House												
Group Care Homes	D	424	11	29	Avg	143.00	151.65	311	1.00	1.00	152	Group Care												
Clubhouses	D	311	11	30	Avg	135.00	143.17	302	1.00	1.00	143	Clubs/Lodges												
Country Clubs	D	314	11	30	Avg	189.00	197.00	303	1.00	1.00	200	Country Club												
Health Clubs (Spas)	D	413	11	31	Avg	172.00	177.92	304	1.00	1.00	141	Health Club												
Mortuaries/Funeral Homes	D	342	11	32	Avg	151.00	160.14	309	1.00	1.00	160	Funeral Home												
Motels	D	343	12	13	Avg	125.00	131.88	350	1.00	1.00	134	Motels												
Office-Apartments	D	544	12	13	Avg	129.00	138.16	351	1.00	1.00	138	Office/Apt												
Bed and Breakfast Inns	D	539	12	15	Avg	132.00	141.37	352	1.00	1.00	141	Bed & Breakfast												
Multiple Residences	D	352	12	16	Avg	104.00	111.38	353	1.00	1.00	111	Apartments, Res												
Multiple Residences-Senior Citizen	D	451	12	18	Avg	114.00	122.09	354	1.00	1.00	122	Homes for Aged												
Multiple Residences-Elderly Assisted Living	D	589	12	20	Avg	130.00	139.23	355	1.00	1.00	137	Assisted Living												
Retirement Community Complex	D	701	12	20	Avg	120.00	129.00	356	1.00	1.00	135	Retirement Comm												
Bars/Taverns	D	442	13	13	Avg	134.00	143.51	360	1.00	1.00	144	Bar/Tavern												
Restaurants	D	350	13	14	Avg	165.00	176.72	401	1.00	1.00	177	Restaurant												
Truck Stop Restaurants	D	500	13	16	Avg	179.00	191.71	420	1.00	1.00	192	Truck Stop												
Fast Food Restaurants	D	349	13	18	Avg	176.00	188.50	402	1.00	1.00	183	Fast Food												
Snack Bars	D	529	13	18	Avg	103.00	110.31	403	1.00	1.00	110	Fast Food Local												
Supermarkets	D	446	13	20	Avg	113.00	121.02	404	1.00	1.00	121	Supermarket												
Drug Stores	D	511	13	20	Avg	138.00	147.80	405	1.00	1.00	143	Pharmacy												
Gas Mart/Convenience Stores	D	531	13	22	Avg	199.00	213.13	406	1.00	1.00	213	Gas Mart												
Convenience Stores	D	401	13	23	Avg	120.00	130.00	407	1.00	1.00	145	Convenience Store												
Laundry/Cleaning	D	499	13	25	Avg	113.50	126.00	408	1.00	1.00	144	Laundry/Cleaning												
Retail Stores	D	353	13	26	Avg	166.00	177.81	409	1.00	1.00	158	Store												
Retail Stores	D	353	13	26	GOOD	145.00	155.30	410	1.00	1.00	155	Beer/Liquor Store												
Department Stores	D	318	13	27	Avg	154.00	172.97	411	1.00	1.00	173	Department Store												
Discount Stores	D	319	13	28	Avg	87.00	93.18	418	1.00	1.00	93	Discount Store												
Warehouse Discount Stores	D	458	13	28	Avg	66.00	70.69	419	1.00	1.00	71	Warehouse Discount Store												
Warehouse Showroom Stores	D	534	13	29	Avg	72.00	77.11	421	1.00	1.00	77	Furniture Showroom												
NBHD Shopping Centers	D	412	13	30	Avg	119.00	127.45	413	1.00	1.00	127	Shopping Center Loc												
Mixed Retail Centers with Office Units	D	401	13	30	Avg	120.00	128.50	414	1.00	1.00	129	Office/Off Ctr												
Community Shopping Centers	D	597	13	34	Avg	120.00	128.52	415	1.00	1.00	135	Plaza Community												
Regional Shopping Centers	D	414	13	35	Avg	142.00	152.08	416	1.00	1.00	152	Shopping Center Reg												
Industrial Flex Buildings	D	453	14	17	Avg	66.50	70.52	416	1.00	1.00	71	Industrial Flex												
Industrials, Light Manufacturing	D	494	14	14	Avg	65.50	69.46	451	1.00	1.00	69	Industrial												
Heavy Manufacturing	D	495	14	14	Avg	144.00	152.71	471	1.00	1.00	153	Heavy Manufacturing												
Research & Development Buildings	D	392	14	16	Avg	94.50	100.22	452	1.00	1.00	104	R&D												
Broadcasting	D	402	14	18	Avg	79.00	85.00	453	1.00	1.00	160	Broadcasting												
Broadcast Facilities	D	498	14	19	Avg	88.00	88.83	459	1.00	1.00	141	Telecommunications												
Passenger Terminals	D	571	14	20	Avg	150.00	159.08	470	1.00	1.00	159	Passenger Terminal												
Passenger Terminals	D	571	14	20	Avg	150.00	159.08	477	1.00	1.00	159	Airport Terminal												
Branch Post Offices	D	582	14	22	Avg	158.00	167.56	454	1.00	1.00	164	Post Office												
Transit Warehouses	D	387	14	23	Avg	85.50	90.67	455	1.00	1.00	91	Truck Terminal												
Distribution Warehouses	D	407	14	23	Avg	63.00	66.81	475	1.00	1.00	67	Distribution Warehouse												
Cold Storage Facilities	D	447	14	24	Avg	87.50	92.79	456	1.00	1.00	93	Cold Storage												
Storage Warehouses	D	447	14	24	Avg	87.50	92.79	457	1.00	1.00	93	Packing Plant												
Mainten. Hangars	D	394	14	24	Avg	75.00	80.37	459	1.00	1.00	58	Mainten. Hangar												
Storage Hangar	D	328	14	29	Avg	79.50	86.74	470	1.00	1.00	77	Mainten. Hangar												
Complete Auto Dealerships	D	458	14	29	Avg	53.50	56.74	472	1.00	1.00	57	Storage Hangar												
T-Hangers	D	455	14	30	Avg	117.00	124.08	460	1.00	1.00	124	Auto Dealer												
Automotive Service Center	D	410	14	31	Avg	98.00	103.93	461	1.00	1.00	104	Service Center												
Service Garages	D	528	14	32	Avg	70.50	74.77	462	1.00	1.00	75	Service Shop												
Service Garages	C	528	14	32	GOOD	109.00	121.25	464	1.00	1.00	121	Car Wash Drive Thru												
Service Garages	C	528	14	33	GOOD	79.50	82.00	465	1.00	1.00	88	Car Wash Drive Thru												
Municipal Service Garages	D	524	14	33	Avg	111.00	111.35	466	1.00	1.00	111	Municipal												
Parking (Parkade) Structures	D	423	14	33	Avg	133.00	141.05	467	1.00	1.00	141	Mini Lube												
Storage Garages	D	345	14	34	Avg	75.00	85.84	468	1.00	1.00	86	Parking Garage												
Office Buildings	D	326	14	34	Avg	71.50	75.83	470	1.00	1.00	76	Storage Garage												
Office Buildings	D	353	15	17	Avg	149.00	159.58	501	1.00	1.00	160	Office												
Branch Bank	D	304	15	21	Avg	223.00	238.83	502	1.00	1.00	239	Branch Bank												
Medical Office Buildings	D	341	15	21	Avg	189.00	202.42	503	1.00	1.00	202	Medical Office												
General Hospitals	D	331	15	24	Avg	193.00	202.62	502	1.00	1.00	310	General Hospital		</td										

Building Base Rate Codes & Values				
Code	Description	Stand.	Dpr.	Rate SA
CAP	APARTMENTS	1.25	120.00	COM
CAR	HORSE STABLE/ARENA	1.00	50.00	COM
CBB	BRANCH BANK	1.00	175.00	COM
CC3	CAMP COMMERCIAL	1.00	87.00	COM
CCC	COUNTRY CLUB	1.00	110.00	COM
CCG	COMM-CAMPGROUND	1.00	95.00	COM
CCH	CHURCHES	1.00	179.00	COM
CCO	CONVENIENT STO	1.00	189.00	COM
CCW	CAR WASH	1.00	120.00	COM
CDC	DAY CARE	1.00	107.00	COM
CDD	DISC DEPT STRE	1.00	97.00	COM
CDK	COMMERCIAL BOAT DOCK	1.00	80.00	COM
CDL	DRY CLN/LAUNDR	1.00	91.00	COM
CFF	FAST FOOD REST	1.00	175.00	COM
CFL	FAST FOOD LOCA	1.00	104.00	COM
CGO	GARAGE/OFFICE	1.00	77.00	COM
CHC	HEALTH CLUB	1.00	120.00	COM
CHO	HOTEL	1.00	103.00	COM
CIN	INN	1.00	111.00	COM
CIR	AIRPORT HANGAR	2.00	75.00	COM
CLC	CLUBS/LODGES	1.00	111.00	COM
CMD	MEDICAL OFFICE BLDG	1.00	141.00	COM
CMT	MOTELS	1.00	110.00	COM
CNC	NIGHT CLUB/BAR	1.00	104.00	COM
COA	OFFICE/APT	1.00	96.00	COM
COF	OFFICE BLDG	1.00	112.00	COM
COW	OFFICE/WAREHS	1.00	73.00	COM
CPB	PROFESS. BLD	1.00	118.00	COM
CPG	PRE-ENG GARAGE	1.00	47.00	COM
CPO	POST OFFICES	1.25	142.00	COM
CPW	PRE-ENG WAREHS	1.00	52.00	COM
CQB	QUONSET BLDG	1.00	30.00	COM
CR1	RANCH (COM)	1.00	138.00	COM
CRA	RETAIL/APT	1.25	96.00	COM
CRE	RES STYLE COMM	1.00	137.00	COM
CRS	RESTAURANT	1.00	127.00	COM
CS2	SERV STATION	1.00	76.00	COM
CSC	SHOP CENTER	1.00	104.00	COM
CSE	SELF STORAGE	1.00	52.00	COM
CSO	STORE/OFFICE	1.00	97.00	COM
CSS	SERVICE REPR/SHOP	1.00	76.00	COM
CST	STORE	1.00	87.00	COM
CTE	THEATERS ENCL.	1.00	105.00	COM
CWH	COMM WAREHSE	1.00	58.00	COM
CYC	DORMITORY/YOUTH CAMP	1.00	100.00	COM
EAB	ACCESSORY BLDG (EXEM	1.00	1.00	RES
ECE	CENTURY + (EXEMPT)	1.00	133.00	RES
ECR	CHURCH RECTORY	1.00	141.00	RES
EFS	FIRE STATION	1.00	164.00	COM
EGA	EXEMPT GARAGE	1.00	57.00	COM
EHG	HIGHWAY GARAGE	1.00	66.00	COM
EIW	INDUS. WAREHSE (EXEM	1.00	57.00	RES
ELB	LIBRARY	1.00	194.00	COM
ELC	CLUBS/LODGES (EXEMPT	1.00	115.00	RES
EMA	MUSEUM/ART GAL	1.00	105.00	RES
EOA	OFFICE/APT (EXEMPT)	1.00	115.00	RES
EOF	EXEMPT OFFICE	1.00	97.00	COM
EOM	OTHER MUNICIP	1.00	92.00	RES
EPG	PRE-ENG GARAGE (EXEM	1.00	57.00	RES
ESC	SCHOOLS/COLLEGE	1.00	187.00	COM
ETH	TOWN HALL	1.00	174.00	COM
ETO	TOWN OFFICES	1.00	144.00	COM
EWH	COMM WAREHSE (EXEMPT	1.00	57.00	RES
IAB	ACCESSORY BLDG (IND)	1.00	1.00	IND
IC3	CAMP COMMERCIAL (IND	1.00	87.00	IND
IHV	HEAVY INDUST	1.00	88.00	IND
IIW	INDUS. WAREHSE	1.00	59.00	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	0.80
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
RBU	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

IND	LIGHT INDUSTRIAL	1.00	60.00	IND
IPG	PRE-ENG GARAGE	1.00	51.00	IND
IPW	PRE-ENG WAREHS (IND)	1.00	49.00	IND
ISS	SERVICE SHOPS (IND)	1.00	83.00	IND
ITB	TELEPHONE/CBLE BLDG	1.00	160.00	IND
MHS	MOBILE HOMES	3.00	115.00	MFH
RAB	ACCESSORY BLDG (RES)	1.00	1.00	RES
RAD	ADIRONDACK	1.00	162.00	RES
RBT	BOATHOUSE	1.00	112.00	RES
RC1	CHALET	1.00	128.00	RES
RCA	CAMP	1.00	83.00	RES
RCC	CAPE COD	1.00	137.00	RES
RCE	CENTURY/VICTORIAN	1.00	140.00	RES
RCL	COLONIAL	1.00	137.00	RES
RCN	CONVENTIONAL	1.00	134.00	RES
RCT	COTTAGE	1.00	94.00	RES
RCU	CUSTOM	1.00	248.00	RES
RFD	DUPLEX	1.00	131.00	RES
RGA	GARAGE/APT	1.00	112.00	RES
RGR	GARAGE/FIN AREA	1.00	105.00	RES
RJC	JAQUITH COTTAGES	1.00	455.00	RES
RLV	LKE VISTA DTCHD UNIT	1.00	715.00	RES
RLW	LKE VISTA ROADSIDE	1.00	325.00	RES
RMC	FAMILY CONVER.	1.00	126.00	RES
RMO	MODERN/CONTEMP	1.00	149.00	RES
RNA	ARENA/STABLE	1.00	42.00	RES
ROA	ARBOR	1.00	425.00	RES
ROB	ARBOR W/F	1.00	530.00	RES
RPA	BALD PK 2=+ 2000 SF	1.00	405.00	RES
RPB	BALD PK 2=>2000 SF	1.00	490.00	RES
RPC	BALD PEAK 3	1.00	490.00	RES
RPM	PARK MODEL	4.00	92.00	MFH
RQA	CAV COVE WATERSIDE	1.00	555.00	RES
RQB	CAV COVE-DETCHD UNIT	1.00	520.00	RES
RQC	CAV COVE-TOWNHOUSE	1.00	455.00	RES
RRA	RANCH	1.00	146.00	RES
RRR	RAISED RANCH	1.00	142.00	RES
RSL	TRI/SPLIT-LEVEL	1.00	131.00	RES
RTA	FAMILY TRUST	1.00	455.00	RES
RTB	TOY BOX STORAGE UNIT	1.00	215.00	RES
RTT	TRAVEL TRAILER	4.00	34.00	MFH
RUA	HARBORSIDE-HOUSE	1.00	470.00	RES
RUB	HARBORSIDE - 2 STY	1.00	430.00	RES
RUC	HARBORSIDE WATERFRON	1.00	600.00	RES
RVA	JON LND BLD 1+8	1.00	630.00	RES
RVB	JON LND BLD 2-7	1.00	460.00	RES
RVC	JON LND BLD 11+12	1.00	460.00	RES
RVD	JON LND BLD 9/9A&10	1.00	345.00	RES
RVE	JON LND BLD13-15	1.00	400.00	RES
RVV	WEST WYNDE CONDO	1.00	210.00	RES
RWA	LNDS END-WATERSIDE	1.00	625.00	RES
RWB	LNDS END-DETCHD UNIT	1.00	350.00	RES
RWC	LNDS END-HOUSE UNIT	1.00	250.00	RES
RXA	SLPY HOLLOW-WATER	1.00	650.00	RES
RXB	SLPY HOLLOW-RD SIDE	1.00	440.00	RES
RXC	SLPY HOLLOW-DET UNIT	1.00	460.00	RES
RXD	SLPY HOLLOW-BMT UNIT	1.00	315.00	RES
RYA	STAFFORSHIRE-WATER	1.00	585.00	RES
RYB	STAFFORSHRE-RDSDE/VW	1.00	315.00	RES
RYC	STAFFRSHRE-MID UNIT	1.00	315.00	RES
RZA	WINDWARD WAY	1.00	500.00	RES
RZB	WINDWARD AVENUE	1.00	450.00	RES
RZC	WINDWARD SENTER COVE	1.00	395.00	RES
UOF	UTILITY-OFFICE	1.00	144.00	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

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

C1	CUSTOM	4.00
C2	CUSTOM +70	4.60
C3	CUSTOM +90	5.40
E1	EXCELLENT	2.20
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

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

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

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 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
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
Y	MASONITE	28.00

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 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

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
I	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
<b>0.0</b>	0	2	3	4	5	6
<b>0.5</b>	6	7	7	8	8	9
<b>1.0</b>	9	10	10	11	11	12
<b>1.5</b>	12	11	12	13	14	15
<b>2.0</b>	13	12	13	14	15	16
<b>2.5</b>	14	13	13	14	15	16
<b>3.0</b>	15	14	14	15	16	17
<b>3.5</b>	16	14	14	15	16	17
<b>4.0</b>	17	14	15	16	17	18
<b>&gt; 4.0</b>	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**

**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		

**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**

**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**

**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		

Description	Rate	DPR
3000-10000 GAL	1.00 sf	0.00
79-D HISTORIC BARN	0.00 sf	0.00
79-F FARM STRUCTURE	0.00 sf	0.00
AIR CONDITION	3.15 sf	0.00
ARCADIA SITE	121,000.00 ea	0.00
ARCADIA SITE W/VIEW	154,000.00 ea	0.00
ARCADIA SITE W/WF	154,000.00 ea	0.00
ARCADIA-LIMITED COMM	715,000.00 ea	0.00
ATM AUTOMATIC TELLR	35,000.00 ea	0.00
AUTO LIFT-LIGHT	3,500.00 ea	0.00
BARN W/LOFT&BSMT	36.00 sf	0.00
BARN-1 STORY	28.00 sf	0.00
BARN-1 STORY W/BSMT	34.00 sf	0.00
BARN-1 STORY W/LOFT	34.00 sf	0.00
BARN-2 STORY	36.00 sf	0.00
BARN-2 STY W/BSMT	37.00 sf	0.00
BATH HOUSE-AV	19.00 sf	0.00
BATH HOUSE-GD	23.00 sf	0.00
BILLBOARD	29.00 sf	0.00
BOAT HOUSE FIN	63.00 sf	0.00
BOAT HOUSE UNFIN	37.00 sf	0.00
BOAT RACK	2,530.00 sf	0.00
BOAT SLIP	3,400.00 sf	0.00
BRKWTR LG >35 FT	35,200.00 ea	0.00
BRKWTR MED 20-35 FT	24,200.00 ea	0.00
BRKWTR SM < 20 FT	12,100.00 ea	0.00
CABIN-MINIMAL	26.00 sf	0.00
CABIN-W/PLUMBING	37.00 sf	0.00
CAMP SITE W/WTR&ELEC	1,050.00 ea	0.00
CAMP/TENT SITE	550.00 ea	0.00
CANOPY-AVERAGE	29.00 sf	0.00
CANOPY-GOOD	39.00 sf	0.00
CARPORT	21.00 sf	0.00
CELL TWR SHED AVG	74.00 sf	0.00
CELL TWR SHED FAIR	37.00 sf	0.00
CELL TWR SHED GOOD	116.00 sf	0.00
COMM GRNHSE PLASTIC	8.00 sf	0.00
COMMERC PAVING CONC	6.00 sf	0.00
COMMERCIAL PAVING	3.00 sf	0.00
COOLER	52.00 sf	0.00
DOCK-ALUM COMP	60.00 sf	0.00
DOCKS-WOOD	47.00 sf	0.00
DRIVE UP WNDW W/TUBE	22,000.00 ea	0.00
DRIVE-UP -WIDE BAY	12,100.00 ea	0.00
DRIVE-UP WINDW	9,900.00 ea	0.00
ELECTRIC CAR CHARGER	0.00 ea	0.00
ELEV FREIGHT	56,000.00 ea	0.00
ELEV PASSENGER	66,000.00 ea	0.00
ELEVATED TANK	2.52 sf	0.00
EXTRA FPL OPEN	2,500.00 ea	0.00
FENCE-10 FT	45.00 sf	0.00
FENCE-4 FT	23.00 sf	0.00
FENCE-5 FT	26.00 sf	0.00
FENCE-6 FT	32.00 sf	0.00
FENCE-8 FT	38.00 sf	0.00
FIREPLACE	5,500.00 ea	0.00
FIREPLACE 1 STORY	7,700.00 ea	0.00
FOUNDATION	25,000.00 ea	0.00
FPL-1.5 STORY CHIM	8,000.00 ea	0.00
FPL-2 STORY CHIM	8,500.00 ea	0.00
FREEZER TEMPS	79.00 sf	0.00
GAR W/ NO PLMB	65.00 sf	0.00
GAR W/ PLUMBING	70.00 sf	0.00
GAR W/LOFT-GOOD	60.00 sf	0.00
GARAGE-AVE	37.00 sf	0.00
GARAGE-GOOD	49.00 sf	0.00
GARAGE-POOR	28.00 sf	0.00
GAR-W/LOFT-AVG	49.00 sf	0.00
GAZEBO	29.00 sf	0.00
GENERATOR	5,100.00 ea	0.00
GREEN HOUSE-RS	15.00 sf	0.00
GUARDHSE/PHT	165.00 sf	0.00
HEARTH	1,000.00 ea	0.00
HGH PRE-SOD PL	2,100.00 ea	0.00

Description	Rate	DPR
HOT TUB	4,500.00 ea	0.00
IMPLEMENT SHED	12.00 sf	0.00
KENNEL-AVG	11.00 sf	0.00
KENNEL-GOOD	16.00 sf	0.00
KIOSK	94.00 sf	0.00
LEAN-TO	8.00 sf	0.00
LIFT DOCK	62.00 sf	0.00
LOAD LEVELERS	5,000.00 ea	0.00
MERC VAP/FLU	2,100.00 ea	0.00
MEZZANINE	22.00 sf	0.00
MEZZANINE PARTITIONED	34.00 sf	0.00
MINI GOLF	5,250.00 ea	0.00
NITE DEPOSIT	11,000.00 sf	0.00
PATIO-AVG	8.00 sf	0.00
PATIO-GOOD	15.00 sf	0.00
PAVILION	89.00 sf	0.00
PICKLEBALL COURT	25,000.00 ea	0.00
PL DOUBLE LIGHT	3,000.00 ea	0.00
PL SINGLE LIGHT	1,700.00 ea	0.00
PL TRIPLE LIGHT	5,500.00 ea	0.00
PLTRY HSE 1 ST	17.00 sf	0.00
POLE BARN	23.00 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	3,500.00 ea	0.00
POOL-INGRND CONCRTE	84.00 sf	0.00
POOL-INGRND GUNITE	68.00 sf	0.00
POOL-INGRND VINYL	49.00 sf	0.00
PORCH, ENCLOSED	24.00 sf	0.00
PORCH, OPEN/SCREEN	26.00 sf	0.00
PUMP ELECTRONIC	9,200.00 ea	0.00
PUMP W/BLENDING	16,000.00 ea	0.00
RES ELEC CAR CHARGER	0.00 ea	0.00
RES PAVING <1200	3,100.00 ea	0.00
RES PAVING >2500	7,800.00 ea	0.00
RES PAVING 1200-2500	4,200.00 ea	0.00
RES PAVNG-SPECIALTY	17.00 sf	0.00
RIDING ARENA	21.00 sf	0.00
RIGHT OF WAY	1.00 ea	0.00
ROOT CELLAR	5.00 sf	0.00
RV SITE	1,900.00 ea	0.00
SAFE DEPOSIT	81.00 ea	0.00
SAUNA	5,000.00 ea	0.00
SCALES-ELECT	900.00 ea	0.00
SEAWALL CONCRETE	131.00 sf	0.00
SEAWALL RIP RAP	105.00 sf	0.00
SETTLEMENT ADJUSTMNT	1.00 ea	0.00
SHED AVG	21.00 sf	0.00
SHED GOOD	23.00 sf	0.00
SHED METAL	12.00 sf	0.00
SHOP-W/IMPRVMNTS GD	40.00 sf	0.00
SIGN 1-SIDED	86.00 sf	0.00
SIGN 2-SIDED	118.00 sf	0.00
SIGN W/LIGHTS	168.00 sf	0.00
SILO-WD OR CNC	15.00 sf	0.00
SLIP ARCADIA	4,400.00 sf	0.00
SLIP BALD PEAK	4,800.00 sf	0.00
SLIP CROSS WNDs	4,100.00 sf	0.00
SLIP HARILLAS FLOATI	2,300.00 ea	0.00
SLIP HARILLAS LANDNG	3,300.00 sf	0.00
SLIP JON LNDG	4,000.00 sf	0.00
SLIP LEE MILLS	5,300.00 sf	0.00
SLIP QUAYSIDE	6,300.00 sf	0.00
SLIP WINDWARD ADDNL	3,000.00 ea	0.00
SLIP WINWARD	5,700.00 sf	0.00
SOLAR PANELS	700.00 ea	0.00
SOLAR PNLS	3,711,900.00 ea	0.00
SPRINKLER - DRY	4.00 sf	0.00
SPRINKLERS-WET	3.00 sf	0.00
STABLE	26.00 sf	0.00
STABLE W/IMPROVEMNTS	38.00 sf	0.00
SUBSTATION	514,100.00 ea	0.00
TANK-10,000	0.85 sf	0.00
TANK-UNDERGRND	1.25 sf	0.00
TELE POLE & CONDUIT	1.00 ea	0.00

Description	Rate	DPR
TENNIS COURT	50,400.00 ea	0.00
TOWER	1,300.00 sf	0.00
TRAVEL TRAILER	35.00 sf	0.00
UTILITY - ENGIE	1,855,588.00 ea	0.00
UTILITY - LRW	3,064,297.00 ea	0.00
UTILITY- NHEC	27,673,397.00 ea	0.00
UTILITY- PSNH	769,176.00 ea	0.00
UTILITY-DISTRIBUTION	1.00 ea	0.00
UTILITY-GENERATION	1.00 ea	0.00
UTILITY-TRANSMISSION	1.00 ea	0.00
VAULT-AVG	125.00 sf	0.00
WHIRLPOOL TUB	5,000.00 ea	0.00
WOOD DECK	23.00 sf	0.00
WORK SHOP AVE	30.00 sf	0.00
WORK SHOP GOOD	34.00 sf	0.00

**Moultonborough**  
**Features & Outbuildings Size Adjustment Factors**

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

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## **Appendix N**

### **Glossary of Useful Definitions**

#### **Definitions from Rev 600 Administrative Rules**

**RSA 75:1**

## <sup>8</sup>**Glossary**

**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.

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<sup>8</sup> (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 personality 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  $\$100/1.06 + \$100/1.062 + \$100/1.063 + \dots = \$100/0.06 = \$1,666.67$ .

**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 à 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: Income = (Capitalization) Rate + 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 deeding 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 microlotational 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/](http://www.moultonboroughnh.gov/)  
[DocumentCenter/View/327/Zoning-Ordinance-PDFov/253/Zoning](http://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
0-8% or	40,000 ft <sup>2</sup>	45,000 ft <sup>2</sup>	60,000 ft <sup>2</sup>	60,000 ft <sup>2</sup>	NP	NP
A/B	1.0	1.3	1.6	1.45		
8-15% or	45,000 ft <sup>2</sup>	60,000 ft <sup>2</sup>	90,000 ft <sup>2</sup>	90,000 ft <sup>2</sup>	NP	NP
C	1.1	1.43	1.76	1.6		
15-25%	60,000 ft <sup>2</sup>	80,000 ft <sup>2</sup>	100,000 ft <sup>2</sup>	120,000 ft <sup>2</sup>	NP	NP
D	1.2	1.56	2.08	1.73		

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

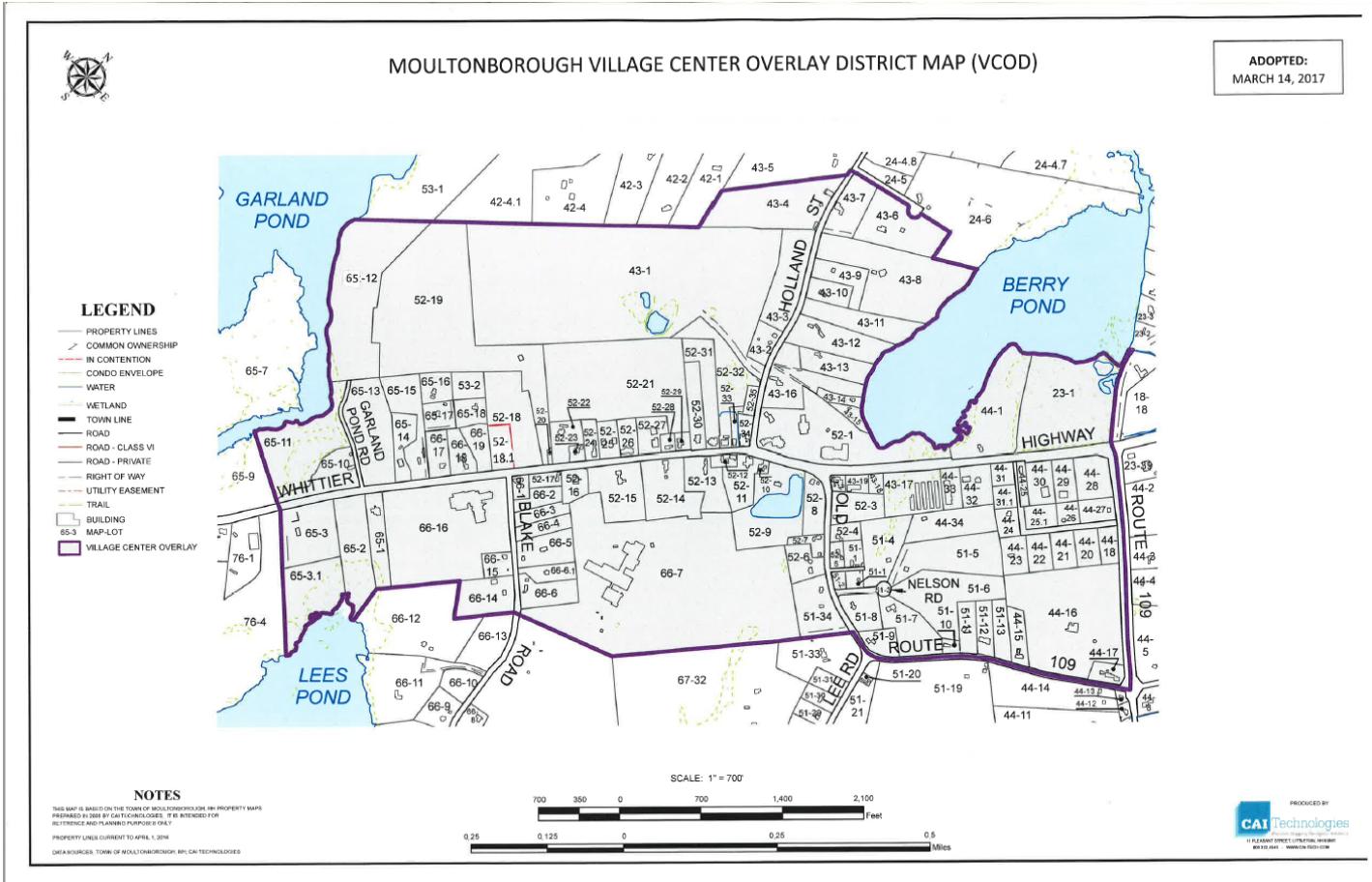
Use	Commercial A	Commercial B	Commercial C	Residential Agricultural	Groundwater Protection Overlay District
Single-Family Residential	P	P	P	P	*
Two-Family Residential	P	P	P	P	*
Multi-Family Residential	P	P	P	SE	*
Agricultural	P	P	P	P	*
Accessory Uses	P	P	P	P	*
Farm Stands	P	P	P	P	*
Retail Establishments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

Use	Commercial	Commercial	Commercial	Residential	Groundwater Protection
	A	B	C	Agricultural	Overlay District
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, bicyclist, 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	Standard <sup>1</sup>
Lot Size <sup>2</sup> :	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
<b>Set Backs:</b>	
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
<b>Off Street Parking:</b>	
	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.

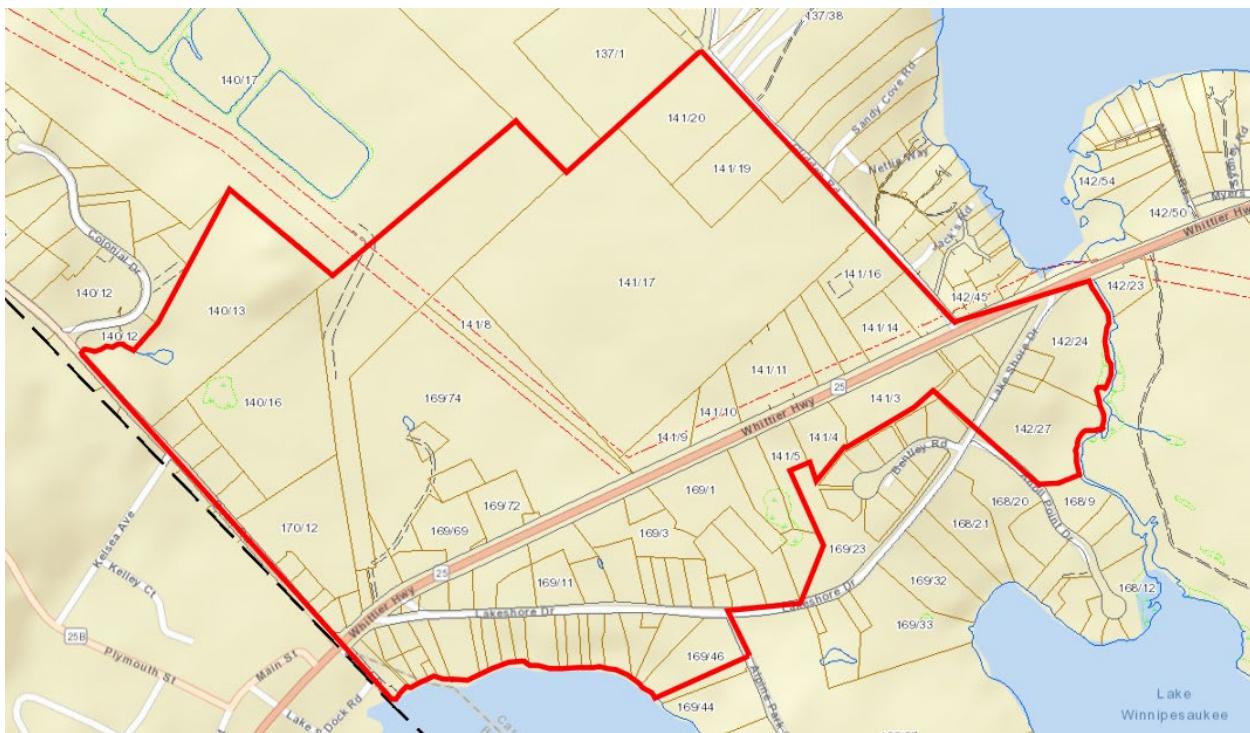
9.3.4 Applicability: The WVOD encompasses portions of existing Commercial A and the Residential/Agricultural Zones and when adopted will be identified on the Town of Moultonborough Zoning Map entitled West Village Overlay District. When a proposed use requires a Conditional Use Permit (CUP), the applicant 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).

<b><u>WVOD Table of Permitted Uses</u></b>			
Uses Permitted (P) and Uses Requiring a Conditional Use Permit (CUP) (See CUP Standards below)			
	<b>Use</b>	<b>Zones Overlaid by WVOD</b>	
		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, bicyclist, and vehicular traffic.

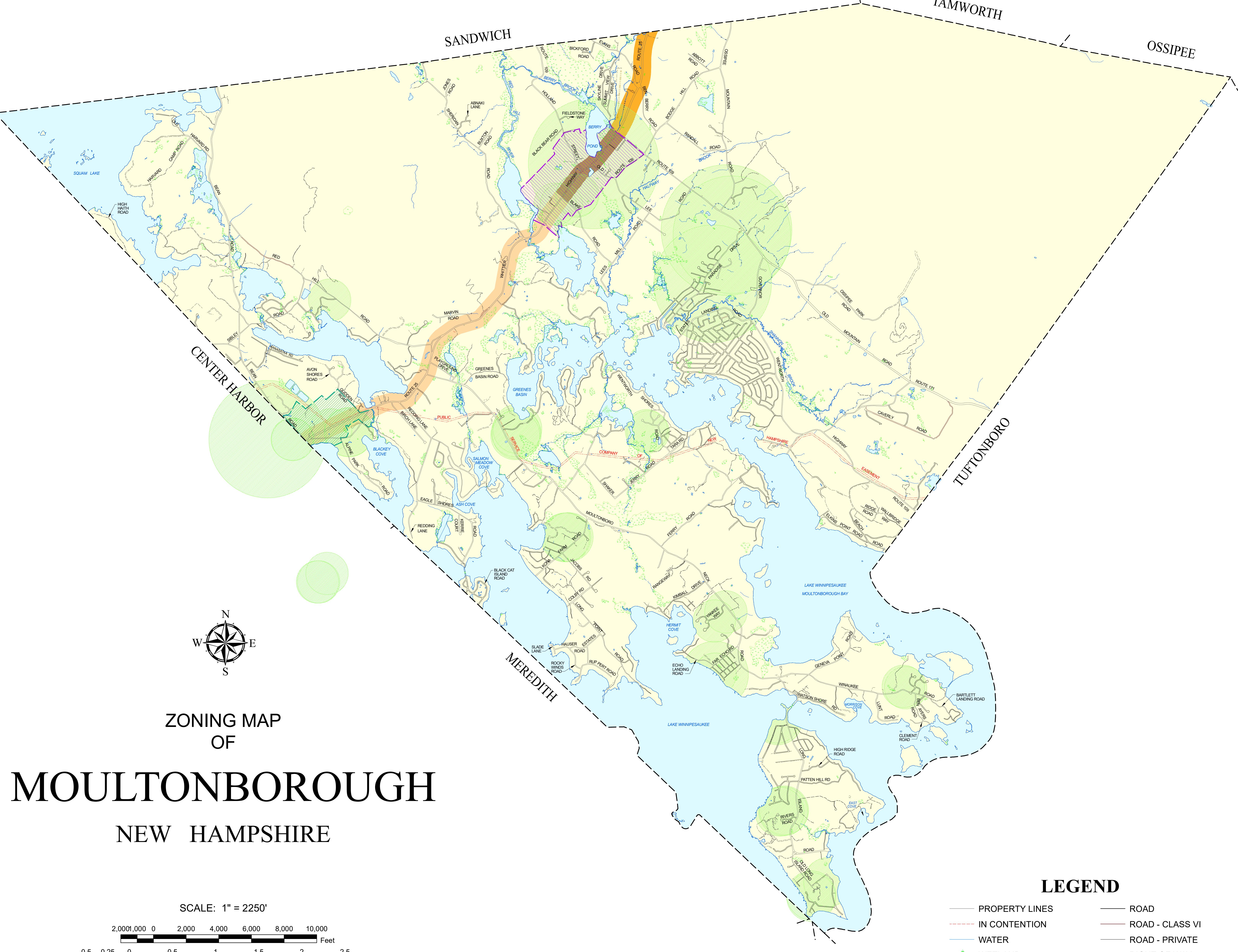
9.3.9 WVOD Dimensional Standards:

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 <sup>1</sup>	
Sewage Disposal:	New Development, excluding single family residential, shall be required to connect to public sewer service.
Lot Size <sup>2</sup>	
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.



### 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

### 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**



June 17, 2022

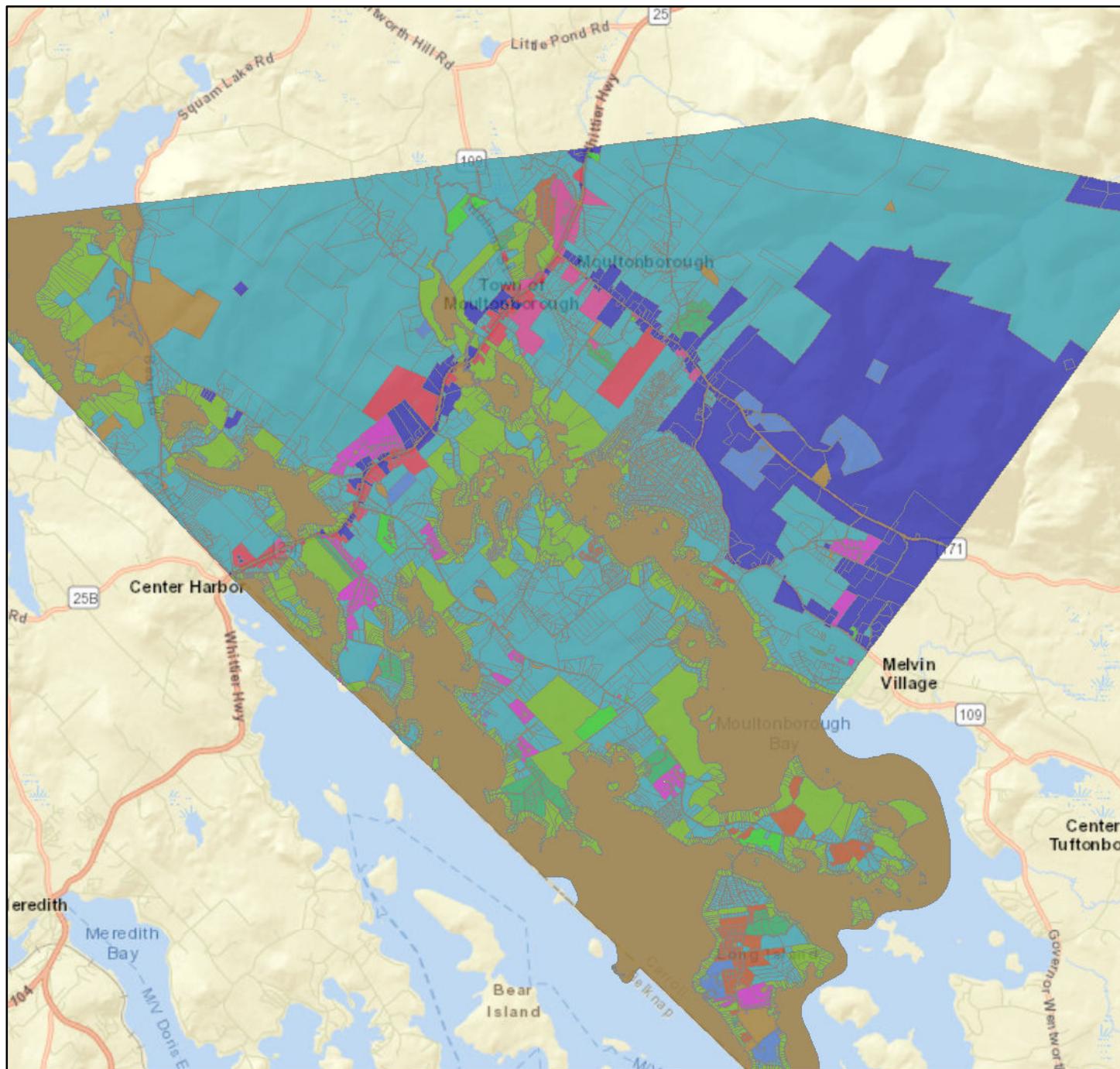
## Moultonborough, NH



1 inch = 8713 Feet

0 8713 17426 26139

[www.cai-tech.com](http://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.

25-240

**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																																																																							
<b>OWNER INFORMATION</b> DOW, JOHN 1 MAIN STREET RANDOLPH, NH 03593				<b>SALES HISTORY</b> <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>Q1</td> <td>360,000</td> <td>SMITH, JOHN</td> </tr> </tbody> </table>			Date	Book	Page	Type	Price	Grantor	11/08/2007	1234	123	Q1	360,000	SMITH, JOHN																																																											
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<b>MUNICIPAL SOFTWARE BY AVITAR</b> <b>RANDOLPH ASSESSING OFFICE</b> <b>VALUE SUMMARY (BASE YEAR 2009)</b> <table border="1"> <tr> <td>Building:</td> <td>\$ 163,200</td> </tr> <tr> <td>Features:</td> <td>\$ 16,200</td> </tr> <tr> <td>Land:</td> <td>\$ 60,400</td> </tr> <tr> <td colspan="2"><b>PARCEL TOTAL</b></td> </tr> <tr> <td colspan="2">\$ 239,800</td> </tr> </table>							Building:	\$ 163,200	Features:	\$ 16,200	Land:	\$ 60,400	<b>PARCEL TOTAL</b>		\$ 239,800																																																														
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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.

Map: 0000UI Lot: 000001 Sub: 000001 Card: 1 of 1			MAIN ST		RANDOLPH Printed: 07/22/2009																																														
PERMITS				OWNER INFORMATION																																															
Date	Permit ID	Permit Type	Notes	DOW, JOHN MAIN STREET RANDOLPH, NH 03593																																															
2,000 CONTEMP BUILT IN 2009				TAXABLE DISTRICTS																																															
Roof: GABLE HIP/ASPHALT	Bdms: 4	Heat: GAS/FIA DUCTED	Base Rate: \$ 60.00	District	Percentage																																														
Ext: VINYL SIDING	Baths: 3.0	Quality: AVG+30	Bldg. Rate: 1.0942																																																
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																																																
				<b>BUILDING SUB AREA DETAILS</b> <table border="1"> <thead> <tr> <th>ID</th> <th>Description</th> <th>Area</th> <th>Adj.</th> <th>Effect.</th> </tr> </thead> <tbody> <tr> <td>UFF</td> <td>UPPER FLR FIN</td> <td>906</td> <td>1.00</td> <td>906</td> </tr> <tr> <td>FFF</td> <td>FST FLR FIN</td> <td>1446</td> <td>1.00</td> <td>1446</td> </tr> <tr> <td>OPF</td> <td>OPBN PORCH FIN</td> <td>35</td> <td>0.25</td> <td>9</td> </tr> <tr> <td>BSMF</td> <td>BSMTN FINISHED</td> <td>716</td> <td>0.30</td> <td>215</td> </tr> <tr> <td>GAR</td> <td>GARAGE ATTCHD</td> <td>462</td> <td>0.45</td> <td>208</td> </tr> <tr> <td>BSMT</td> <td>BSMTNT</td> <td>730</td> <td>0.15</td> <td>110</td> </tr> <tr> <td>DBK</td> <td>DBCK/INTRANCH</td> <td>144</td> <td>0.10</td> <td>14</td> </tr> <tr> <td></td> <td></td> <td>4,439</td> <td></td> <td>2,998</td> </tr> </tbody> </table>			ID	Description	Area	Adj.	Effect.	UFF	UPPER FLR FIN	906	1.00	906	FFF	FST FLR FIN	1446	1.00	1446	OPF	OPBN PORCH FIN	35	0.25	9	BSMF	BSMTN FINISHED	716	0.30	215	GAR	GARAGE ATTCHD	462	0.45	208	BSMT	BSMTNT	730	0.15	110	DBK	DBCK/INTRANCH	144	0.10	14			4,439		2,998
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BUILDING MARKET COST NEW & DEPRECIATION																																																			
Cost New	Normal	Physical	Functional	Economic	Temporary	Total Dpr.	Assessment																																												
\$ 190,910	AVERAGE						\$ 190,900																																												

### 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 times the cost factor.

**Example:** A first floor finished (FFF) might be worth \$86/sq ft, but an attached deck would not be. By using the 10% cost factor, the square foot cost of the deck would be \$8.60. So, if you have a 100 square foot deck at \$8.60/sf, it would be valued at \$860. Put another way, 100 sf times cost adjustment factor of 10% = 10 sf. 10 sf \* \$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 - Depreciation based on the age and condition of the building.
- Physical - Is added depreciation to account for the loss in value due to wear and tear and the forces of nature.
- Functional - Added depreciation is the loss in value due to inability of the structure to perform adequately the function for which it is used, based on problems with design, layout and/or use of the buildings.
- Economic - Added depreciation based on factors influencing value that are external to the property and generally not controlled by the owner.
- Temporary - Generally used for a building in a transitional phase such as renovation, remodeling or new construction, not completed as of April 1st. It is expected to change yearly as construction is completed.

This approach ensures consistent age depreciation, but also allows the supervisor to make individual added depreciation on final field review, as deemed needed for each property.

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

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

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

**GENERAL  
COMMONLY USED ABBREVIATIONS**

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.

<b>Sample Average House</b>	
<b><u>Features</u></b>	<b><u>Associated Point Value</u></b>
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</u> points

When two types exist, the average rounded integer is used = 35

#### ROOF STRUCTURE & COVER

Gable or Hip	= 3 points
Asphalt or Comp.	= <u>3</u> points

Point values are added together = 6

#### INTERIOR WALLS

Drywall	= 27 points
Plaster	= <u>27</u> points

When two interior types exist, the average rounded integer is used = 27

#### HEATING FUEL & TYPE

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

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

#### FLOOR COVER

Carpet	= 10 points
Hard Tile	= <u>12</u> points

When two types exist, the average rounded integer is used = 11

<b>TOTAL INDEX POINTS (THIS PAGE)</b>	= <b>85</b>
---------------------------------------	-------------

## 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+
<u>#Baths</u>					
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.

<b><u>DESCRIPTION</u></b>	<b><u>% ADJUSTMENT</u></b>	
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**

<b>SUB AREA IDS</b>		<b>ACTUAL AREAS</b>	<b>COST FACTOR ADJUSTMENT</b>	<b>EFFECTIVE AREA</b>
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
<b>TOTAL AREAS GROSS</b>	<b>=</b>	<b>3,576</b>		<b>EFFECTIVE = 2,281</b>

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**

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

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

<b>REPLACEMENT COST NEW ROUNDED TO NEAREST \$100 = \$190,100</b>
--

## STANDARD AGE ONLY DEPRECIATION CHART

AGE	BUILDING AGE CONDITION CLASSIFICATIONS						
	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%
<b>Good</b>	<b>28%</b>
Excellent	14%

### EXAMPLE - For the 200 year old home in good condition

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

**Depreciated Bldg. Value = 93,528**  
- OR -

Building Value	=	129,900
% Condition Good	=	<u>* 72%</u>
<b>Depreciated Bldg. Value = 93,528</b>		

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**

<b># Acres</b>	<b>Value</b>
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:

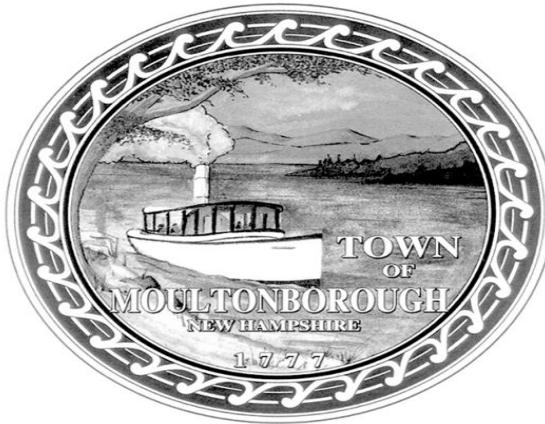
Zone = Two Acres, 100 Front Feet

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.

**TOWN OF MULTONBOROUGH FIELD WORKSHEET**

<b>RESIDENTIAL</b>		<b>COMMERCIAL</b>	
<b>STYLE</b>	<b>EXTERIOR WALLS</b>	<b>BLDG QUALITY</b>	<b>FRAME TYPE</b>
Adirondack	Average	Average	Brick/Block
Camp	Asphalt Shingle	Average+10	Masonry
Cape Cod	Board & Batten	Average+20	Rein. Concrete
Contemporary	Stucco	Below Average	Wood
Chalet	Aluminum Siding	Oil	Steel
Colonial	Asphalt	Solar	Wood
Condominium	Below Average	Wood/Panel	Wood
Conventional	Brick/Veneer	Outstanding	Wood
Cottage	Brick/Veneer	Excellent	Wood
Duplex	Cedar Shingles	Excellent+20	Convenient Store
Family Conventional	Cement Board	Excellent+40	Day Care
Gazebo/Pav.	Cedar Board	Good	Deck/Stone
Habitable Home	Concrete/Cinder Block	Good+15	Dormitory/Moth Camp
Modern/Contemporary	Glass/Thermopane	Good+25	Dry Clean/Laundry
Play Model	Log	Luxurious	Fast Food/Fast
Ranch	Marble	Luxurious+25	Grocery Office
Raised Ranch	Minimum	Luxurious+50	Health Club
Tri-Split Level	Novelty	Minimum	Hotel
Travel Trailer	Pre-Finished Metal	Novelty	Inn
Vacant	Pre-Fab Wood Panel	Very Good	Medical Office
Stone on Marquee	Wood/Floor Furnace	Very Good+20	Motel
Stucco	Wood on Marquee	Very Good+40	Night Club/Bar
Vinyl	Wood Shingle	Office/Off	Office/Off
Wood Shingle	Central Air Conditioning	Office/Off	Office/Off
Wood Shrub	Heat Pump	Office/Off	Office/Off
Flat	Electric Kitchen	Office/Off	Office/Off
Gable/Hip	Fireplace	Office/Off	Office/Off
Gambrel	Generator	Office/Off	Office/Off
Irrregular	Generator	Office/Off	Office/Off
Hand-Carved	Fireplace	Office/Off	Office/Off
Saltbox	Fireplace	Office/Off	Office/Off
Shed	Generator	Office/Off	Office/Off
Plaster	Generator	Office/Off	Office/Off
Plastered Panel	Generator	Office/Off	Office/Off
Wood Board	Generator	Office/Off	Office/Off
Wood Shingle	Generator	Office/Off	Office/Off
Clay Tile	Generator	Office/Off	Office/Off
Metal Shingle	Generator	Office/Off	Office/Off
Sheet Metal	Generator	Office/Off	Office/Off
Architectural Shingle	Generator	Office/Off	Office/Off
Clay Tile	Generator	Office/Off	Office/Off
Interior Walls	# of Bathrooms	<b>LOCATION:</b>	
Average for Use	1	<b>OWNER'S NAME:</b>	
Drywall	2	<b>MBLU:</b>	
Hand-Carved	3	<b>WALL HEIGHT:</b>	
Minimum	4	<b>MBLU:</b>	
K-Panel/Wood	5	<b>WALL HEIGHT:</b>	
Plaster	6	<b>WALL HEIGHT:</b>	
Plastered Panel	7	<b>WALL HEIGHT:</b>	
Wood Board	8	<b>WALL HEIGHT:</b>	
Wood Shingle	9	<b>WALL HEIGHT:</b>	
Clay Tile	10	<b>WALL HEIGHT:</b>	
Metal Shingle	11	<b>WALL HEIGHT:</b>	
Sheet Metal	12	<b>WALL HEIGHT:</b>	
Architectural Shingle	13	<b>WALL HEIGHT:</b>	
Clay Tile	14	<b>WALL HEIGHT:</b>	
Interior Walls	15	<b>WALL HEIGHT:</b>	
Average for Use	16	<b>WALL HEIGHT:</b>	
Carpet	17	<b>WALL HEIGHT:</b>	
Concrete	18	<b>WALL HEIGHT:</b>	
Slab	19	<b>WALL HEIGHT:</b>	
Hardwood	20	<b>WALL HEIGHT:</b>	
Marble	21	<b>WALL HEIGHT:</b>	
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Marble	195	<b>WALL HEIGHT:&lt;/b</b>	

## 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 3<sup>rd</sup> 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.

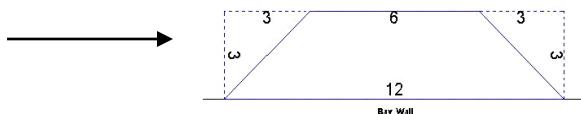
Estimates are only made when actual measurements are not obtainable and not as a matter of convenience **and must be noted.**

## 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.

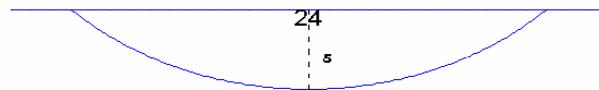
How to measure and sketch a bay window:

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.

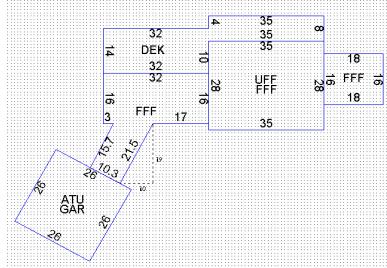
In the case of a **Bow Window**, the same floor area requirements exist as with the bay window. However, measuring is a bit different. We need to know the depth of the window (5') and the length (24') to be able to sketch and calculate the area. Take your measurements carefully. In this case, the length 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.

<b>BOARD &amp; BATTEN:</b>	Vertical boards with narrow wooden strips called battens covering the joists.
<b>BRICK ON MASONRY:</b>	A load bearing structural wall. Not brick buildings.
<b>BRICK VENEER:</b>	Brick veneer on wood or metal frame construction with wood sheathing.
<b>CEDAR OR REDWOOD:</b>	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.
<b>CEMENT CLAPBOARD:</b>	Cement fiber siding. Asbestos-free fiber and cement combined and pressed together in the shape of a clapboard. Holds paint very well.
<b>CLAPBOARD:</b>	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.
<b>CONCRETE/CINDER:</b>	Concrete or cinder block siding.
<b>GLASS/THERMOPANE:</b>	Vacuum packed glass sandwich, usually tinted and commonly found on large commercial and office buildings.
<b>LOGS:</b>	Logs, not simulated log.
<b>MASONITE:</b>	Composite pressboard/fiberboard, if not maintained will show areas of rot.
<b>MINIMUM:</b>	Plywood. Subwall sheathing with tar paper cover as a permanent siding.
<b>NOVELTY:</b>	Denotes wood siding, generally found on camps, with or without sheathing underneath.
<b>PREFAB WOOD PANEL:</b>	A type of plywood siding of which there are unlimited varieties on the market.
<b>T1-11</b>	
<b>PRE-FINISHED METAL:</b>	Enamelled or anodized metal commonly found on campers/mobile homes, commercial and industrial buildings.
<b>STONE ON MASONRY:</b>	Refers to various stone or stone veneers usually on a load bearing masonry wall.

<b>STUCCO:</b>	Stucco veneer on concrete, cinder block or wood.
<b>VINYL SIDING:</b>	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.
<b>WOOD SHINGLE:</b>	Shingles not of cedar or redwood, good quality shingles, but not above average.

### **ROOF TYPE**

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

### **ROOF COVER**

#### **See Roof Cover Examples Attached.**

<b>ASBESTOS SHINGLES:</b>	Shingles of rigid fireproof asbestos. Typically laid in a diamond pattern. Very brittle. Used in homes circa 1940-1960's.
<b>ASPHALT:</b>	Standard type of shingle used today. Can be single or three tab. Including Architectural style shingles.
<b>CLAY/TILE:</b>	Terra Cotta roofs that are not typically found in New England.
<b>METAL SHINGLES:</b>	Strips of thick enamel metal that resemble asphalt shingles.
<b>METAL/TIN:</b>	Tin or metal covering, often corrugated like ribbon candy, typically 4x8 sheets, light gauge.

<b>ROLLED COMPOSITION:</b>	Typically felt saturated with asphalt and granule stones on the surface. Comes in a roll. Good for low pitch roofs.
<b>RUBBER MEMBRANE:</b>	A thin sheet of rubber seamed together. Typically found on flat roofs. Typical for commercial/industrial buildings.
<b>SLATE SHINGLES:</b>	Rectangular pieces of slate, each overlapping the other.
<b>STANDING SEAM:</b>	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.
<b>TAR/GRAVEL:</b>	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.
<b>WOOD SHINGLES:</b>	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*

<b>AVERAGE FOR USE:</b>	Generally used for commercial/industrial buildings to describe the interior finish as being normal for that style building and use.
<b>DRYWALL:</b>	A rigid sandwich of plaster and paper.
<b>KNOTTY PINE:</b>	Knotty Pine wood.
<b>MINIMUM:</b>	Open studs or no finish, generally seen in camp style structures with open stud.
<b>PLASTER:</b>	All plaster backed by wood lattice attached to the studs.
<b>PLYWOOD PANEL:</b>	4' x 8' plywood panel sheathing, comes in many grades and styles.
<b>WALL BOARD:</b>	Composition 4' x 8' sheets, such as celotex, typically found in manufactured homes, low quality & typically 1/8".
<b>**WOOD/LOG:</b>	Tongue & groove construction, logs, wainscoting. <i>**Custom Wood is now being called Wood/Log. Custom Wood was meant and used to mean solid wood interior, and the term custom was improperly used. As such, it is being corrected, the term custom wood and wood/log are synonymous, interchangeable and carry the same value. The overall quality grade of the house accounts for various wood and design qualities.</i>

## HEATING FUEL

**ELECTRIC:** Electric w/Baseboards.

**GAS:** LP or propane gas - these can be identified by LP gas which has a meter on the side of the house or propane gas will have a large tank on or in the ground.

**GEOTHERMAL:** Geothermal or heat pump, if applicable.

**NONE:** No heat at all, usually camps.

**OIL:** May be identified on the exterior by the presence of oil filler pipes, kerosene or K1 are also fuel oil.

**SOLAR:** Solar panels can be viewed on the roof area or in a field.

**WOOD/COAL:** Choose only if there is no conventional back-up heating system. Wood or coal stoves only.

## HEATING TYPE

**CONVECTION:** Heat transfer through dispersion. (Wood stove or old gas type heaters with no blower).

**ELECTRIC:** Electric baseboard, typical Electric Heat.

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

**FORCED AIR NOT DUCTED:** Has blower to blow heat through one vent, no duct work in the house, i.e., monitor or Rinnai type.

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

**HEAT PUMP:** Electric unit which provides forced air heat, usually combined with central air conditioning. Add as A/C, if applicable.

**HOT WATER:** Forced hot water through baseboards.

**NONE:** No heat (camps).

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

**STEAM:** Radiators.

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

## INTERIOR FLOORING

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

<b>AVERAGE FOR USE:</b>	Generally used for commercial/industrial buildings to describe the floor as being normal for this type of structure and use.
<b>CARPET:</b>	Wall to wall carpet of good grade, usually found over the subfloor material, but occasionally covering other floor covers as a replacement.
<b>CONCRETE:</b>	Concrete slab usually commercial or industrial.
<b>DIRT:</b>	Dirt flooring usually in garages, stables. etc.
<b>HARDWOOD:</b>	Generally oak, cherry, maple, birch, bamboo, ash woods.
<b>INLAID SHT GOODS:</b>	Inlaid vinyl flooring.
<b>LINOLEUM:</b>	Refers to all forms of linoleum type products of various designs and shapes. Typically, sold in rolls or sheets.
<b>MARBLE:</b>	<b>A natural stone</b> and is one of the most luxurious and sophisticated floorings.
<b>MINIMUM PLYWOOD:</b>	Plywood subfloor or underlayment.
<b>PARQUET FLOORING:</b>	Refers to a surface made of small pieces of hardwood, solids and veneers in various patterns and designs.
<b>PERGO/LAMINATE</b> <b>VINYL:</b>	A laminate wood look floor. Very durable. Often goes by brand name Pergo. This also includes higher grade vinyl floors, ie, tongue & groove planks.
<b>PINE OR SOFTWOODS:</b>	Pine or softwood boards covering floor area, usually denoted by knots.
<b>TILES:</b>	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:**

<b><u>Description</u></b>	<b><u>Measure</u></b>
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.

**GENERAL  
COMMONLY USED ABBREVIATIONS**

A/C	Air Conditioning	LOC	Location
AC	Acres	LUCT	Land Use Change Tax
ACC	Access	ME	Measured & Estimated
AMNTY	Amenity	MH	Manufactured Home
ATT	Attached	MHD	Manufactured Home-Double Wide
AVG	Average	MHS	Manufactured Home-Single Wide
BC	Blind Curve	MKB	Modern Kitchen/Bath
BCH	Beach	M/L	Measured & Listed
BKL	Backland	MPU	Most Probable Use
BR	Bedroom	NBD	Non-Buildable
BSMNT/BMT	Basement	NC	No Change
BTH	Bath	NICU	Not in Current Use
CB	Cinder/Concrete Block	NOH	No One Home
CE	Conservation Easement	NSFA	No Show for Appointment
CK/CHK	Check	NV	No Value
CLR	Clear	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.

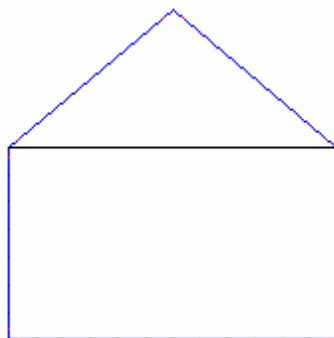
## **PUBLIC RELATIONS**

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.

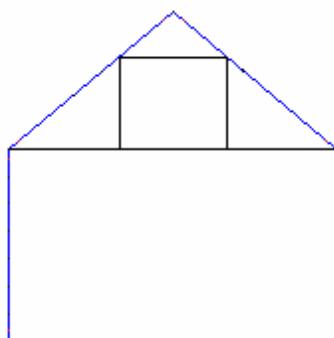
As a data collector, you are there to collect data, not answer questions about taxes, past or present values or assessing methodology. Even if you think you know the answer, it is best left to the town or the supervisor.

## STORY HEIGHT EXAMPLES



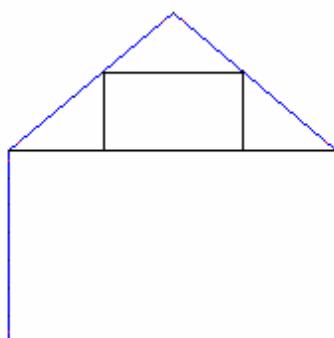
### **1 STORY FRAME**

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



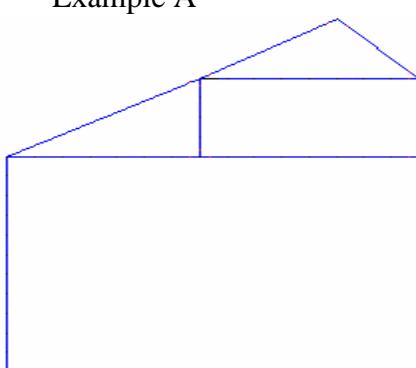
### **1 STORY FRAME & ATTIC**

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.

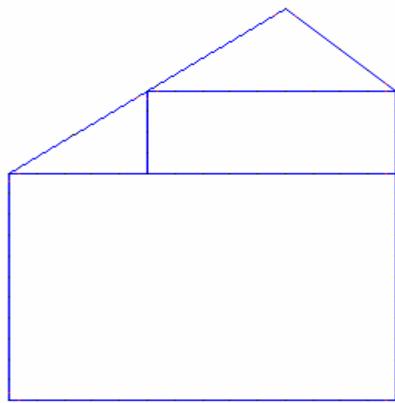


### **1-1/2 STORY FRAME**

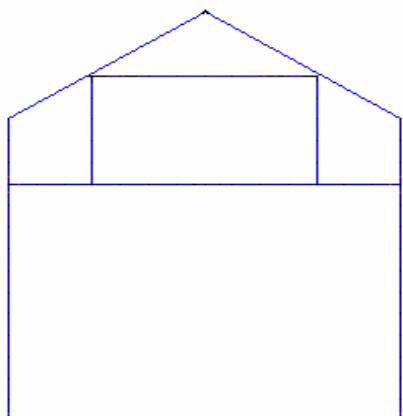
Same basic structure as above with or without shed dormers. In both cases only about 40 to 60% of the ground floor space exists in the upper floor as useable space with 6' wall height. Floor space may be larger, but ceiling slope brings the floor to ceiling height less than 6', and as a result, it is not considered upper floor area. See Example A and B Left



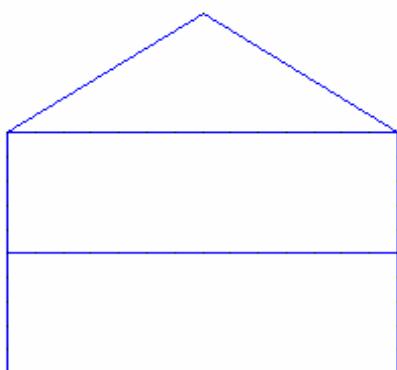
Example B



Example A



Example B

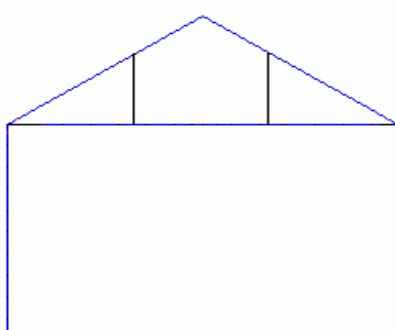


### **1-3/4 STORY FRAME**

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

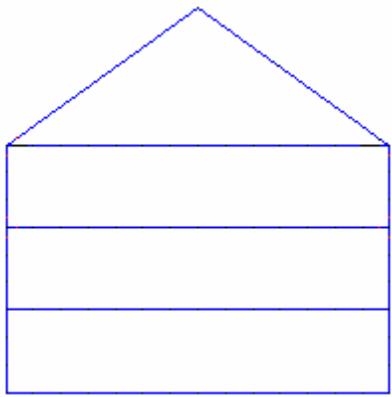
### **2 STORY FRAME**

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



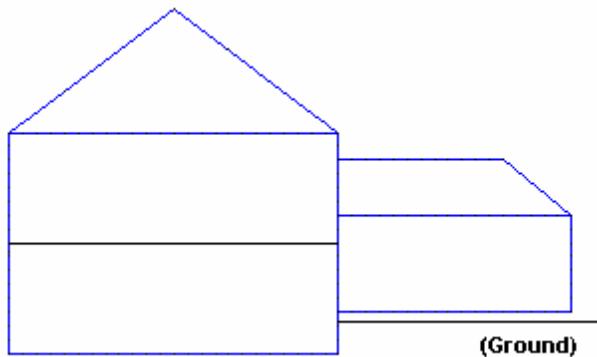
### **2 STORY FRAME & ATTIC**

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

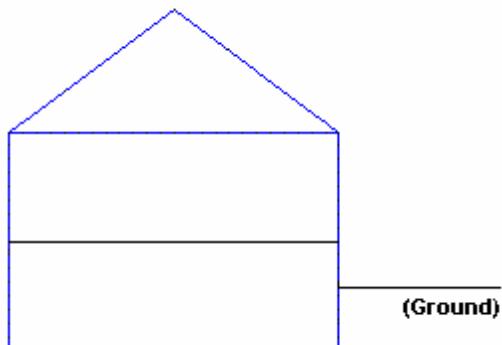


### **3 STORY FRAME**

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.

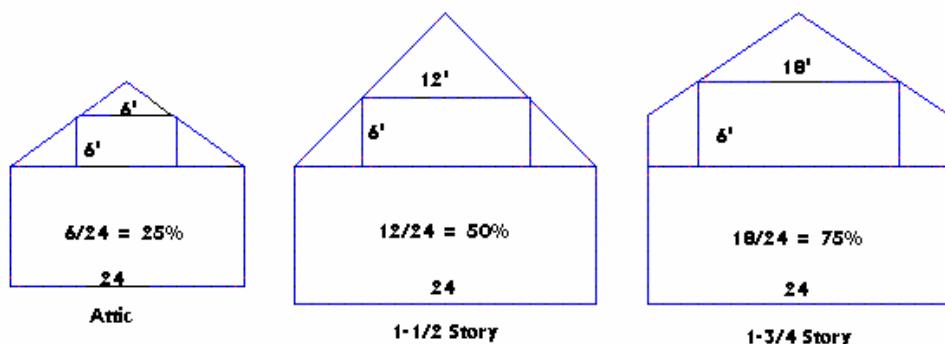


**SPLIT ENTRY** - One story Ranch Style Home  $\frac{1}{2}$  of lower floor foundation exposed.

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

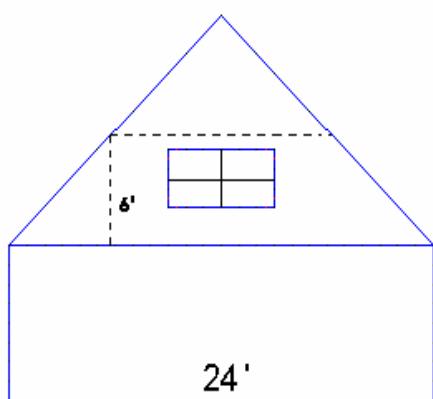
- 1.) This method is the most accurate way to determine story height. When entry into the home is obtained, measure across the ceiling at approximately 6' in height (in the upper story(ies)). You can ask the homeowner to hold the clip end of the tape because there is usually nothing that you can clip 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:

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

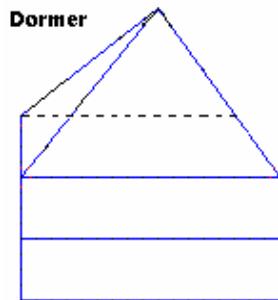
$$24 - 12 = 12 \text{ (12' total living space)}$$

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

\*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

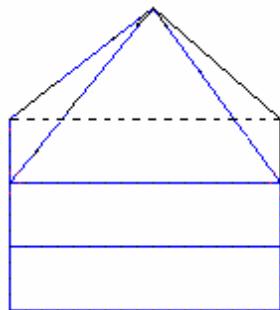
Dormers are projected roof lines that may or may not be considered as livable area. When dormers are of considerable size, they contribute to the livable area. The additional area supplied by the dormer must be included in the determination of story height.



### 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.

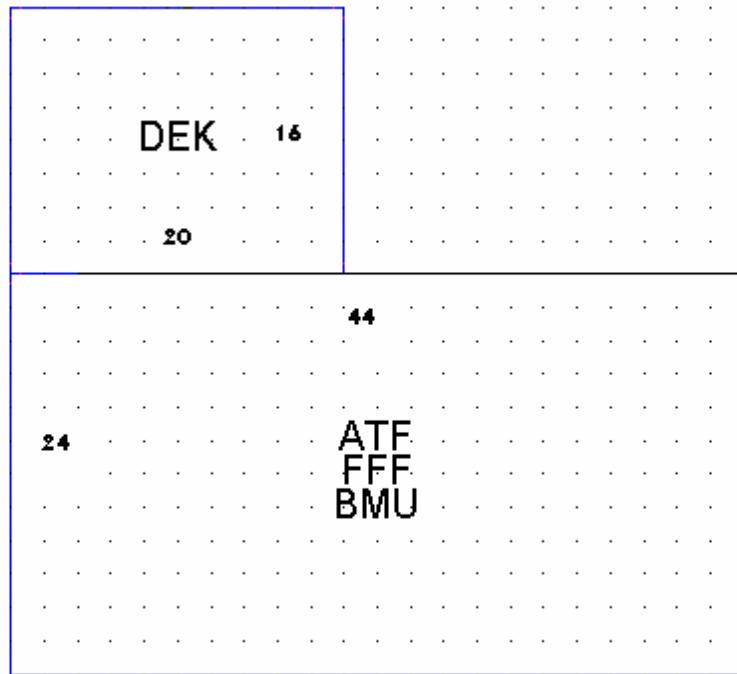
The addition of a dormer to each side of the house can transform a 2-1/2 story house to a 3-story house if full dormers or 2-3/4 story if partial dormers. It is important to note the size of the dormers, whether half,  $\frac{3}{4}$  or full.



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.

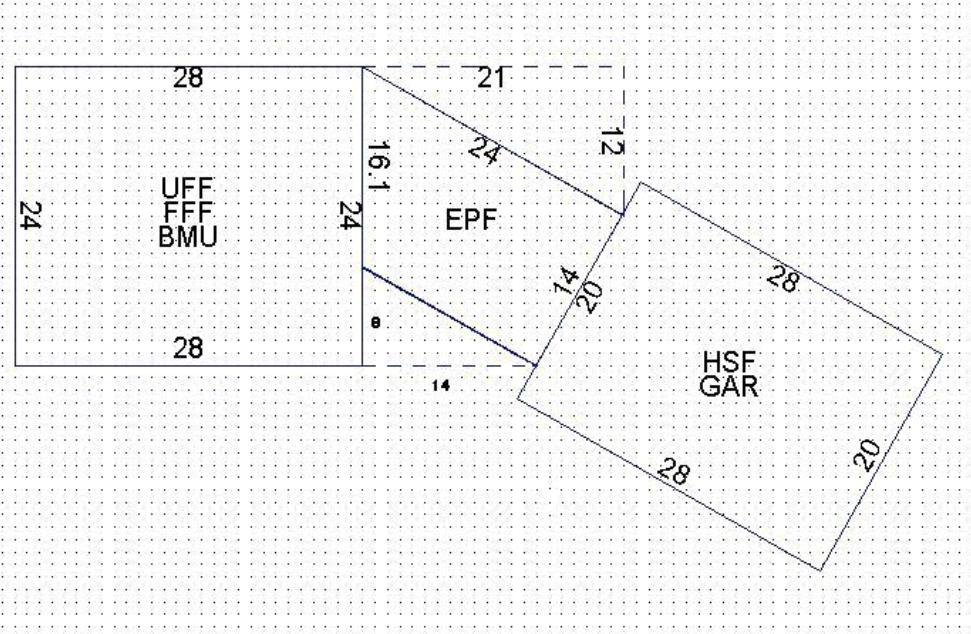
Represents dormer addition      ←

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



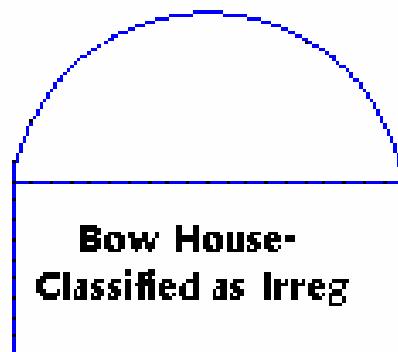
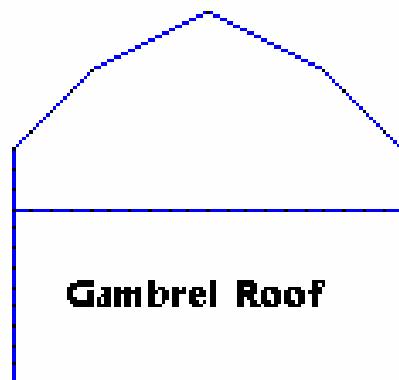
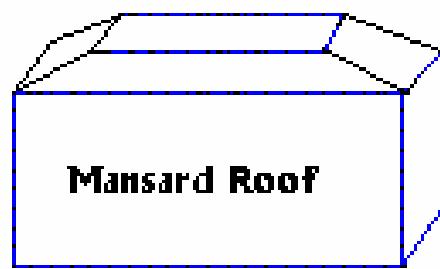
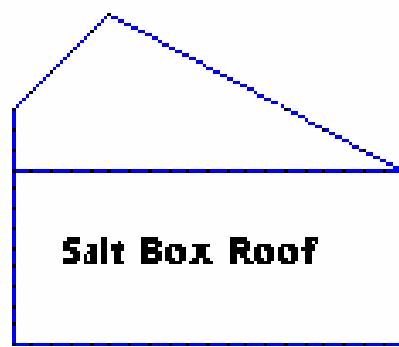
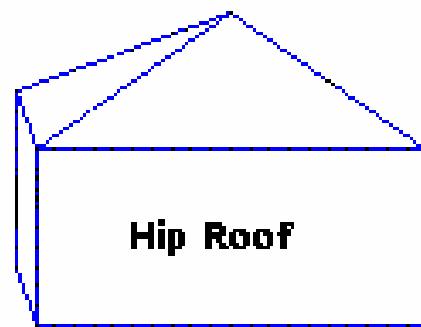
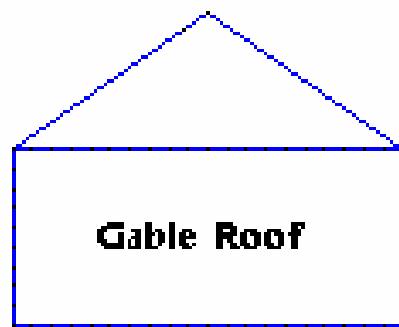
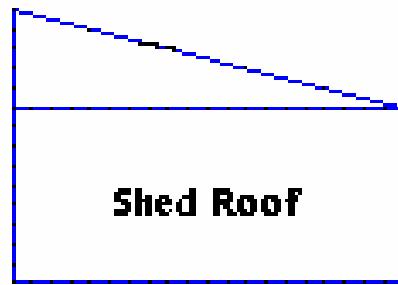
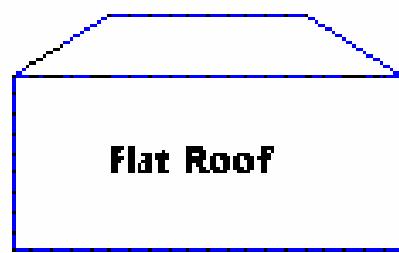
The grid on the back of the PRC is used to draw a sketch of the building to scale. Each point on the grid represents 2 feet, unless otherwise noted by the field person on the sketch.

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.

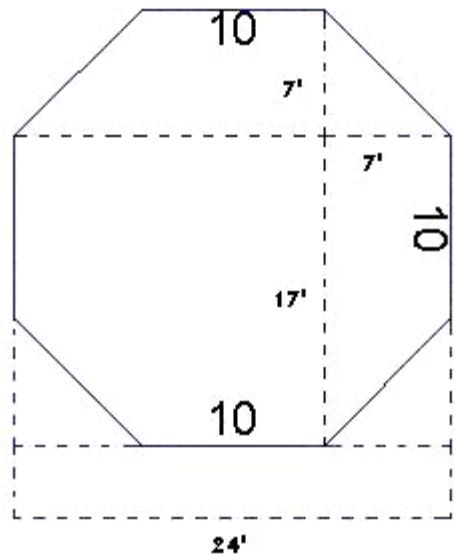


Whenever angles are involved, it is important to provide enough information to accurately compute the area of each section. By breaking up a section into squares, rectangles and right triangles, it makes the area calculation easier and more accurate. Too much information is better than too little. With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



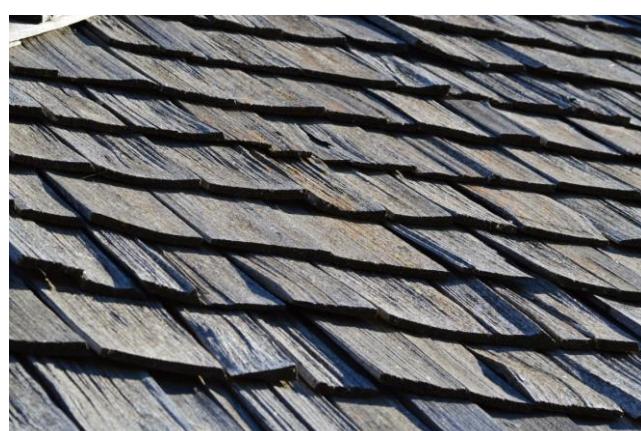
CLAY TILE



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-Unlikely 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 .60
- Make 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**