HOW TO READ YOUR PROPERTY RECORD CARD – EXPLANATION LISTED ON PAGES 3 – 5

<table>
<thead>
<tr>
<th>Property Location:</th>
<th>MAP ID:</th>
<th>Bldg #:</th>
<th>Bldg Name:</th>
<th>Sec #:</th>
<th>Card #:</th>
<th>State Use:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Vision ID:</td>
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</tbody>
</table>

**CURRENT OWNER**

- 3 Below Street
- 4 Rolling

- Wall
- Septic

**UTILITIES**

- Paved

**STREET/ROAD**

- 2 Suburban

**LOCATION**

- RESIDNTL
- RES LAND
- RESIDENTIAL

**CURRENT ASSESSMENT**

- 1010
- 1810
- 1819

**DESCRIPTION**

- 178,000
- 178,000
- 2,800

**DATE**:

- 2006
- 2006
- 2006

**SUPPLEMENTAL DATA**

- X

**RECORD OF OWNERSHIP**

- BE-VOL/PAGE: 02/03
- SALE DATE: 03/31/2006
- SALE PRICE: 2006

**PREVIOUS ASSESSMENTS (HISTORY)**

- Yr: Code: Assessed Value: Assessed Value
- 2000: 1010 166,100
- 2000: 1010 166,100
- 2000: 1010 166,100

**TOTAL**: 331,300

**EXEMPTIONS**

- Amount: Code: Description

**OTHER ASSESSMENTS**

- Total: 233,300

**APPRaised VALUE SUMMARY**

- Assessed Bldg Value (Card): 166,100
- Assessed SF: 2,800
- Assessed Value: 2,800
- Assessed Land Value: 157,700
- Total Assessed Value: 331,300

**APPRAISED VALUE HISTORY**

- Date: Type: RP: Cd: Purpose/Result

**BUILDING PERMIT RECORD**

- Permit ID: Issue Date: Type: Description: Amount: Imp. Date: % Comp. Date Comp.

**LAND LINE VALUATION SECTION**

- Total Card Land Units: 1.09 AC
- Parcel Total Land Area: 1.09 AC

**TOTAL LAND VALUE**: 145,700

This signature acknowledges a visit by a Data Collector or Assessor.
HOW TO READ YOUR PROPERTY RECORD CARD – EXPLANATION LISTED ON PAGES 3 – 5
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1. Property Location: The actual physical location of the property being valued.
2. Map ID: The Map/Block/Lot/Unit of the property. This is created by the Town.
3. State Use: This is the current use of the property (i.e.: 1010, single family). These codes are the codes the State of New Hampshire Department of Revenue Administration recognizes.
4. Topo/Utilities/Street/Location: These items are purely descriptive of the property and do not generate value.
5. Appraised Value: The total of all Buildings, Extra Features, Outbuildings and Land. This is the current market value of the property x any Town Equalization ratio. In a year of a full revaluation, this should be the full fair market value as of April 1.
6. Assessed Value: The total of all Buildings, Extra Features, Outbuildings and Land. The assessed value takes into account any Current Use valuations as opposed to the full market value of the land. For properties without Current Use, the Assessed and the Appraised value will be the same.
7. Exemptions: This section is generated by the Town. This will show any exemptions that the current property owner is entitled to.
8. Other Assessments: This section is generated by the Town. Typically any betterment will be found in this section.
9. Appraised Value Summary: This section provides a full overview of all Buildings, Extra Features, Outbuildings, Land and Special Land Values. Each line item is shown rather than a lump total value.
10. Assessing Neighborhood: This shows the neighborhood and sub neighborhood the parcel falls into. This item is descriptive only.
11. Notes: The notes provide the Town with generalizations about the property such as the color, the interior and exterior general conditions and any other items the Town wishes to include. All notes are descriptive and have no value attributed.
12. Building Permit Record: Any Building Permits taken out on the property will be recorded here. Town generated field.
13. Visit/Change History: Any visit to the property by the Town or Agent of the Town will be recorded here. Also, any hearing procedures will be recorded here as well. Descriptive only, no value generated.
14. Use Code/Use Description: This (as in item #3) refers to the type of property that is being valued. The land use code of 1010, for example, is generating a description of Single Family Model 01. Model 01 will be described in further detail on item # 29.
15. Zone: Descriptive only, Town generated based on the zoning ordinances of the Town. Typically will be R for Residential, C or B for commercial and so on. Please see Town Zoning Ordinances for further descriptions.
16. Units: These are land units expressed in Square Footage and or in Acreage. The number of units in this category will total the property’s lot size. Lot size is Town generated. Please refer to Tax Maps for questions about your lot size.
17. SF / AC: SF refers to Square Feet and AC refers to Acres.
18. Unit Price: The price per unit that is generated. The price per unit for up to 43,560 SF on the first landline will be the same for everyone. In this example, it is $3.78 per square foot. This unit price was generated from the land sales that took place in your Town over the last two years. Please refer to the Final Documentation Manual (USPAP) for your Town for specific details on how this base price per unit was generated. The base price will increase as the number of units under 43,560 SF decreases. This is called the “Land Curve” or in simple terms, an economy of scale. Just because one person has one acre and the next door neighbor has a half acre, does not mean that the neighbor’s land is worth half. It is still a building lot. For details on your Town’s specific Land Curve, please refer to the Final Documentation Manual (USPAP).
19. S.A. (Site Index): This is a numeric code that is applied to the property’s land value. This code will generate a multiplier to the left called I. Factor. This I Factor (influence) will act as a multiplier to the base rate/unit price. For example a Site Index of 5 is generally a multiplier of 1.00 this indicates an average street. However, a Site Index of 4 is generally a multiplier of .95 which when multiplied to the base rate will have a negative effect on value. For example: 1 ac (43,560 sf) has base of $3.78 x 1.00 (SI of 5) = $164,657. 1 ac (43,560 sf) has base of $3.78 x .95 (SI of 4) = $156,424. See item # 23 for more details on Site Index. Also, refer to the Final Documentation Manual (USPAP) for details on how SI was derived.
20. Acre Discount: This is another multiplier should the amount of Acreage on the parcel be excessive generally causing a reduction in the price per acre once a certain threshold of acreage is achieved. For example a Town may have a 20 acre threshold so once a property has more than 20 acres, the back land price per acre may be reduced. See your Town’s Final Documentation Manual (USPAP) for further details.
21. C. Factor: Condition Factor. This is another multiplier to the equation that is put on the property for special circumstances/or conditions about the land. For example: a property with a ROW across it or a shared driveway with another, or excessive wetlands or topography issues. These issues, depending on severity, can generate a condition factor that negates the full market value of the property. Generally a notation will be made as to why the Condition Factor was applied.

22. ST. INX: Street Index/Neighborhood Code: This code is applied to the property based on the neighborhood the property is located in. This is another multiplier under (Adj.) to the right. The neighborhood codes are derived from sales that have taken place in your neighborhood. This is a location adjustment based on the marketplace. See Final Documentation Manual (USPAP) for further details on how this was derived for your neighborhood.

23. Notes-Adj: Descriptive only. This will show why a condition factor (#21) and or a SA (Site Index) was placed on the property. Examples of notes include but not limited to: Traffic/ROW/Shared Drive/Topo/Wet.

24. Special Pricing: This refers to any Current Use that may apply to the property. The Grade of the current use and the price per acre for Current Use are Town and State generated.

25. Adj. Unit Price: This is the final price per unit that is based on the multipliers across the line: Units X Unit Price X SA (Site Index) X Acre Discount X C. Factor X St. Idx (Neighborhood Code) = Adjusted Unit Price.

26. Land Value: The adjusted unit price X the units (item # 16).

27. Total Land Value: This is the total valuation of all land lines added together.

28. Style: Describes the style of the property.

29. Model: Describes the model of the property type, Vacant, Residential, Commercial, Industrial, Condominium, Multi Family.

30. Grade: Describes the desirability of the property. This grade is derived from sales of like properties in your Town. The similar sales are compared to your property and a determination is made by the appraiser if your property is equal, worse or better than the sale property. See your Town’s Final Documentation Manual (USPAP) for grade descriptions.

31. Outbuilding/Extra Feature Code: The type of outbuilding and extra features to the property.

32. Description: The description of the outbuilding and or extra feature.

33. L/B: Is this feature a Land item (outbuilding, detached from the main structure) or a Building item (extra feature inside the main structure).

34. Units: Describes the number of units of the outbuilding and or extra feature.

35. Unit Price: A price per unit based on cost to replace as new.

36. % Condition: The condition of the outbuilding, regardless of year built. Extra features inside the structure will be at 100% then depreciated at the same rate as the main structure.

37. Appraised Value: This is the appraised value of the outbuilding and or extra features. This is derived by Units X Unit Price X % Condition.

38. Sketch: This is the actual exterior measurement of the structure. The sketch will show all floor levels and will include any attached items such as garages and wood decks.

39. Sub-Area Code: This is the code for each item on #38 (Sketch).

40. Sub-Area Description: This is the description of each code from #38.

41. Living Area: This is the calculated space of each code that is finished.

42. Gross Area: This is the calculated space of each code finished or not.

43. Effective Area: This is the usable calculated space of each code finished or not. When comparing sale properties, we look at the effective area of the structure.

44. Unit Cost: This is the price, per square foot, for each sub – area code that is calculated to cost to make an exact replica of the structure with current construction costs. This is an undepreciated cost per unit. Unit cost is derived from local builders, Marshall and Swift and the marketplace. Please refer to your Town’s Final Documentation Manual (USPAP) for further details on how unit cost is derived.

45. Undepreciated Value: This is the Gross Area X Unit Cost. All sub-areas are then added together to calculate the total cost to replace as new.

46. Adjusted Base Rate: This is the price per square foot for the first floor of living area to replace as new. See item # 44.

47. Section RCN: This number is equal to item # 45. This is the total Replacement Cost New.
Net Other Adjustments: This is where additional adjustments for extra features inside the home would be found. For example, a home with 5 bathrooms may have an additional upwards adjustment for the additional bathrooms above the norm.

Replacement Cost: This is the Section RCN + Net Other Adjustments.

AYB: Actual Year Built of the structure.

EYB: Effective Year Built of the structure. This indicates the level the home has been maintained.

Dep. Code: Depreciation Code. This is the code that indicates how well maintained the home has been. Example, if a home built in 1975 has had only the basic updates and maintenance over the years, the Code may be A for Average. However, if the same home had recently been fully remodeled and immaculately maintained over the years, its effective age is newer and so the Code may be VG for Very Good.

Dep %: This is the percentage of depreciation the home is experiencing. This is derived from the Actual Year Built, the Effective Year Built and the Depreciation Code. See Final Manual (USPAP) for further details and tables.

Functional Obsolescence: This would be additional depreciation allowances for poor functionality of the home. For example, the only access to the one bathroom is through the bedroom. Or, there are severe maintenance issues with the property.

Economic Obsolescence: This would be additional depreciation allowances for external issues that are affecting the property such as a residential home abutting commercial property.

Overall Condition: This would be the Dep % minus any Functional or Economic Obsolescence to give a final, overall depreciation.

Appraised Value: This is the Overall Condition X the Replacement Cost.

Appraised Bldg Value: This is the total of item # 57.

Appraised XF: This is the total of all extra features or Building items from item # 37.

Appraised OB: This is the total of all outbuildings or Land items from item # 37.

Net Total Appraised Parcel Value: This is the total of # 58, 59, 60, 27 and 24 added together to generate the parcel total value.