

Avitar Associates of New England, Inc.

Municipal Services Company

HEBRON, NH

2021 CYCLICAL REVALUATION

April 1, 2021

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

Index
Manual V3.15

Introduction	1
Intended Use/User	2
<i>Section 1.</i> Certification/Contract & Scope of Work	3
A. Certification	5
B. Scope of Work Contract	11
C. Personnel & Qualifications	25
D. Data Collection	29
<i>Section 2.</i> Prior DRA General Statistics	61
<i>Section 3.</i> Valuation Premise	65
A. Three Approaches to Value/Highest & Best Use	67
B. Zoning	72
C. Town Parcel Breakdown	73
D. Time Trending	74
E. Neighborhood Classification	76
F. Basic Mass Appraisal Process	79
G. Assumptions, Theories & Limiting Factors	80
<i>Section 4.</i> CAMA System	81
A. Introduction to the Avitar CAMA System	83
<i>Section 5.</i> Understanding Your Property Record Card & Abbreviations, Samples & Definitions	93
<i>Section 6.</i> Sales Data	115
A. Date Range of Sales & Effective Date of New Value	117
B. Qualified & Unqualified Sales Report	119
<i>Section 7.</i> Spreadsheets Analysis	131
<i>Section 8.</i> Field Review & Informal Hearing Process	145
A. Field Review	147
B. Informal Hearing Process	149
<i>Section 9.</i> Calibration Technique, Final Statistical Analysis & Value Tables	151
A. Calibration Technique	153
B. Final Statistical Analysis & Sales	157
C. Final Valuation Tables	309
<i>Section 10.</i> Waterfront & View & Building Grade Information	327
A. Waterfront Report	329
B. View Report	411
C. Building Grade Report	455
<i>Section 11.</i> Public Utility Valuation	465

INTRODUCTION

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

We use a data collection form (DCF) to facilitate the listing and pricing of buildings which will insure uniformity and accuracy in the collection of data and use of the CAMA system, this information, once entered, is used to generate the "Property Record Card". *See Section 1.D. Data Collection.*

It should be kept in mind that nothing can replace common sense and experience. While this report is a guide to information about the revaluation and the resulting assessments, one needs to keep in mind that an assessment is an opinion of value based on information contained herein and the knowledge and experience of the assessor. This is simply a guideline.

An appraisal is an estimate of value at a point in time. Value is a moving target based on the actions of the market (buyers and sellers) and what they are willing to pay and accept for any individual property. As such, the assessment as of April 1st, (the assessment date for the State of New Hampshire), is not a fact, but rather an opinion of value based on all the local sales data and the social and economic forces observed in the community and represents a "reasonable" assessment that, while likely never matching another assessors opinion of value, should be reasonably close, assuming each opinion of value is factual and accurately established, generally meaning +/- about 10%.

There is no area of appraising where this judgement of value becomes more evident than in the valuation of land and its amenities, such as view, waterfront and neighborhood/location.

Land values are local. They cannot be compared to values of similar properties in other localities with any known accuracy. This suggests that the most valuable tool in arriving at a judgement of land value is going to be the local market. For any land valuation method to work, it must be based on the local market sales, as the social and economic values and condition of each community is different.

Adjustments for topography, shape and cost to develop vary greatly, as each property is unique. However, a review or comparison of these properties will show a relationship exists between the adjustment and severity of topography, shape and site development costs, based on the opinion of the revaluation supervisor and local sales data.

The contributory value of views, while based on sales data, also varies widely as do the views. The relationship with the added value based on sales having views, compared to other property in town with views is shown by the View Sample Pictures (*Section 10.*). This section assists in the application of adjustment for views, as well as shows consistency in the process. However, sales data never accounts for every variation of view or value adding feature or deduction, for that matter, that the job supervisor may come across in any given town. As such, experience and knowledge of the local sales must be used to assess these unique properties and make adjustments for the severity of the feature affecting value in his or her opinion and then consistently apply that condition.

Intended Use of Report

The intended use of the report is to be a tool for local assessing officials to understand how the assessments were developed. To help them feel comfortable that the values are well founded and equitable, as well as help in the future assessment of new homes and maintenance of property values.

It is not intended to make the reader an assessor, but rather help the reader understand the process. It is intended to document the facts, assumptions and data used for their review and use in understanding and explaining the revaluation process.

The use of this report is to present the foundation of the recent revaluation and the process and procedures used to develop the assessed values for all property in town.

Intended Users of Report

Intended users include, local assessing officials and real estate appraisers and other assessors.

It may also be used by the public on a more general level to understand the process, facts and methods used to estimate values.

What This Report is Not Intended to Do

It is not intended to answer all possible questions, but rather to document the revaluation in general terms and enable the local assessor to answer more detailed questions which may not be readily apparent to the average property owner.

SECTION 1

CERTIFICATION/CONTRACT & SCOPE OF WORK

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

SECTION 1

A. CERTIFICATION

CERTIFICATION

Dear Board Members:

The attached Cyclical Update Report is hereby provided to the Town of Hebron for an effective date of new values of 4/1/2021.

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

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

- The statements of fact contained in this report are true and correct.
- The reported assumptions and limiting conditions are my impartial and unbiased professional analyses, opinions and conclusions.
- I have no present or prospective interest in any property that is the subject of this report and I have no personal interest with respect to the parties involved, nor any bias with respect to any property that is the subject of this report or to the parties involved with this assignment.
- My engagement in this assignment and compensation for completing this task, although contingent upon developing and reporting predetermined statistical results was not contingent upon the resulting assessment of any individual property.
- My analyses, opinions and conclusions were developed and this report has been prepared in conformity with the NH State Law in affect as of the date of the signed contract, to the best of my knowledge.
- I have made a personal viewing of the properties, per the contract and scope of services agreement, (*Section 1.B. Contract & Scope of Work*) that are the subject of this report and I or members of my staff have inspected each building's interior when allowed.
- I certify that the total taxable value of the town is \$401,152,832.

Signature: _____



Date: _____

9/1/21

RESUME' OF SUPERVISOR OR SIGNOR

**Evan Roberge
Avitar Associates**

Experience:

2018 to Present Assessor Supervisor, Avitar Associates of N.E., Chichester, NH.

- Responsible for day to day assessing responsibilities in current contract towns, collection of data, data processing, sales analysis, model calibration and review and development and assisting in valuation updates, defense of values, USPAP report compilation.
- As the contracted DRA Certified Property Assessor for the town of Allenstown and Pittsfield I review and enter deeds and property transfers for ownership changes and part of the sales analysis for establishing municipal property assessments. Reviewing financial statements for income producing properties and exemptions. Throughout the year many reports have to be completed, whether at the request of the town, during the sales analysis or equalization process. Supervise subordinate property assessors, property assessor assistants and building measurer and listers. Occasionally go to a Board of Selectmen meetings to answer any questions they may have, describe the update process etc. During the cyclical revaluation I analyze sales and verify sale properties to produce a sales survey. It's also my job to defend property values established for real property during the abatement and potential subsequent appeal process.

2016 - 2018 Assessor, Avitar Associates of N.E., Chichester, NH.

2012 - 2016 Assessor Assistant, Avitar Associates of N.E., Inc., Chichester, NH.

- Collection of data, data processing, sales analysis and review and assisted in valuation updates.

2009 - 2012 Measurer & Lister, Avitar Associates of N.E., Inc., Chichester, NH.

- Position as a data collection/data entry employee. Over two years of related experience. Familiar with a variety of software including Microsoft Word, Excel and Avitar Associates CAMA software.

2004-2008 Window Washer (Residential & Commercial), Bell Window Cleaning

Education:

High School Graduate, Concord High School
College Graduate, New Hampshire Technical Institute – Associates Degree in Business Administration
IAAO Course 102 – Income Approach to Value (2016)
IAAO Course 300 – Fundamentals of Mass Appraisal (2015)
IAAO Course 311 – Real Property Modeling Concepts (2020)
Ins & Outs of Reviewing Exemptions & Credits (2017)
Introduction to Real Estate – Barry's School of RE, NHTI
Basic Real Estate Appraisal Principals (2012)
NH State Statutes Course (Part I) (Spring 2013)
NH State Statutes Course (Part II) (Fall 2012)
USPAP Course (May 2014)

Professional Designations or Affiliations:

State of NH Dept of Revenue, Certified Assessor Supervisor

**NEW HAMPSHIRE DEPARTMENT OF
REVENUE ADMINISTRATION**

THIS CERTIFIES THAT

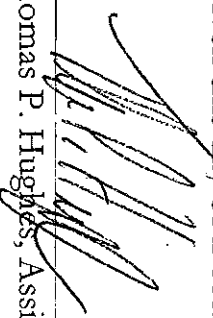
Evan Roberge

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

DRA-CERTIFIED PROPERTY ASSESSOR SUPERVISOR

Which shall remain valid until December 31, 2022

Given this day of December 26, 2018


Thomas P. Hughes, Assistant Director

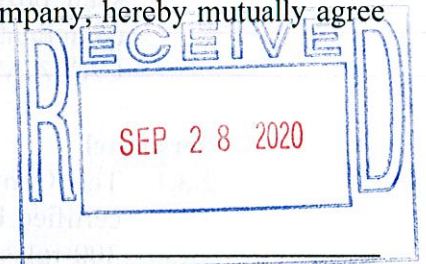
SECTION 1

B. CONTRACT & SCOPE OF WORK

REVALUATION/UPDATE AGREEMENT

SUBJECT: Cyclical (properties previously measured and listed under separate contract – See 5 Yr Assessors Agreement dated October 2016) Update of all taxable, tax exempt and non-taxable property for tax assessment purposes, in accordance with the standards set forth in the laws of the State of New Hampshire and Administrative Rules adopted by the Department of Revenue Administration (DRA) and the Assessing Standards Board (ASB), in effect at the time of execution.

Hebron, NH, a municipal corporation organized and existing under the laws of the State of New Hampshire, hereinafter called the Municipality; and Avitar Associates of NE, Inc, a business organization existing under the laws of the State of New Hampshire and having a principal place of business at 150 Suncook Valley Highway, Chichester, NH 03258 hereinafter called the Company, hereby mutually agree as follows:



GENERAL PROVISIONS

1. IDENTIFICATION

- | | |
|---|--|
| 1.1 Name of Municipality: | Town of Hebron |
| 1.2 Address of Municipality: | P.O. Box 188, 7 School Street |
| | Hebron, NH 03241 |
| 1.3 Contact Email: | execassist@hebronnh.org |
| 1.4 Contracting Officer for the Municipality: | Board of Selectmen |
| 1.5 Telephone & Fax Numbers: | (603) 744-2631 Fax 744-5330 |
| 1.6 Name of Company: | Avitar Associates of N.E., Inc. |
| 1.7 Address of Company: | 150 Suncook Valley Highway |
| | Chichester, NH 03258 |
| 1.8 Telephone & Fax Numbers: | (603) 798-4419 Fax (603) 798-4263 |
| 1.9 Name and Title of Company Signer: | Loren J. Martin, Director of Assessing Operations |
| | or Gary J. Roberge, CEO |
| 1.10 Contact Email: | loren@avitarassociates.com or
gary@avitarassociates.com |

2. GENERAL SERVICES TO BE PERFORMED BY THE COMPANY

- 2.1 **Appraise all property.**
 - 2.1.1 To appraise all taxable property within the municipality in a good and workmanlike manner according to New Hampshire Revised Statutes 75:1.
 - 2.1.2 To appraise all tax exempt and non-taxable property (RSA 74:2) within the taxing jurisdiction of the Municipality in the same manner as taxable property.
 - 2.1.3 The Company shall measure, list and verify all sales used as benchmarks for the update process, unless otherwise noted in the addendum section of this contract.

2.2 Completion of Work:

- 2.2.1** The company shall complete all work and deliver the same in final form to the Municipal Assessing Officials on or before 10/1/2021 with assessments as of 4/1/2021.
- 2.2.2** A penalty of \$35.00 per day shall be paid by the Company for each day required for completion beyond the above stated completion date for delays caused by the Company.
- 2.2.3** The re-assessment shall be considered complete and in its final form only when informal reviews have been complete, value changes made as required and the figures are submitted to and accepted by the Municipal Assessing Officials. The Company shall provide the municipality with a full set of property record cards, the USPAP compliant mass appraisal report which includes the data collection manual and the CAMA Manual, if applicable.

2.3 Personnel.

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

2.4 Public Relations.

The Company and the Municipality, during the progress of the work, shall use their best efforts and that of their employees to promote full cooperation and amiable relations with the taxpayers. All publicity and news releases will be cleared with the Municipal Assessing Officials. The Company, upon request of the Municipality, will make available speakers to acquaint property owners with the nature and purpose of the update at a public forum scheduled by the Municipality, but not more than 4 times during the course of the project.

2.5 Confidentiality.

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

2.5.2 The Company agrees to furnish the New Hampshire Department of Revenue Administration staff member assigned to monitor the update reasonable requests for information made in writing.

2.6 Compensation and Terms.

The Municipality in consideration of the services hereunder to be performed by the Company agrees to pay to the Company the sum of \$42,804 dollars, in manner and form as follows:

2.6.1 Payment shall be made in equal monthly installments of \$3,567 per month as the work progresses.

2.6.2 Monthly progress reports will be submitted by the Company detailing the work that has been completed to date.

3. DETAIL SERVICES TO BE PERFORMED BY THE COMPANY

3.1 Development of Unit Costs:

3.1.1 The Company may use Marshall & Swift Cost Manual as a basis to develop the costs of residential, commercial and industrial construction in the area and then modify those costs by local sales, material costs and prevailing wage rates in the building trades. These shall include architects and engineer's fees, and contractor's overhead and profits. Oftentimes, the existing CAMA model and established cost tables are the starting point. Before using any indicated costs, the Company shall make tests using costs against actual sales of buildings whose actual current costs are known, in order to ensure accuracy.

3.1.2 Residential Property Appraisal Schedules. The Company shall use unit cost as the basis of appraisal of residential properties. Schedules shall consist of unit base prices upon definite specifications for houses of various types and quality of construction and reflect the building customs and practices in the community. The schedules shall include adjustment for story height, square foot size and extra features, such as barns, garages, pools, fireplaces, etc. and are found in the USPAP compliant mass appraisal report Section "Final Valuation Cost Tables".

3.2 Collection of Property Data – All properties were visited as part of the cyclical measure and list under separate contract – See 5 Yr Assessors Agreement signed October 2016. Sales properties will be revisited as part of this contract if not recently visited.

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

3.2.2 Every principal building(s), shall be accurately measured and listed to account for the specific elements and details of construction as described in the data collection manual. Such elements and details may include, but not be limited to: quality of construction; age of structure; depreciation factors; basement area; roofing; exterior cover; flooring; fireplaces; heating & cooling systems;

plumbing; story height; number of bathrooms; number of bedrooms; and, other features, attributes, or factors that might affect market value. (All improvements on the property will be measured but not necessarily listed, ie. sheds, decks, barns, etc.)

3.2.3 The Company shall make an attempt to inspect the property and if the attempt is unsuccessful, the Company may:

- (a) Leave a notification card at the property advising the taxpayer that they will receive a letter in the future to call and schedule an interior inspection and;
- (b) Send a letter to the property owner requesting that the property owner call the Contractor's designee, within a stated time frame as agreed upon by the Municipal Assessing Officials and the Company, to arrange for an interior inspection;

3.2.4 If the Company is not able to arrange for an interior inspection or entrance to a building or parcel of land cannot be obtained as detailed in Section 3.2.5 below, the Company shall:

- (a) Estimate the value of the improvements using the best evidence available; and
- (b) Annotate the property record card accordingly.

3.2.5 The Company shall complete interior inspection of all properties except:

- (a) Vacant or unoccupied structures;
- (b) Where multiple attempts for inspection have been made without success and the owner or occupant has not responded to the Companies notifications;
- (c) Where postings prevent access;
- (d) Unsafe structures;
- (e) When the owner has refused access to the Company;
- (f) When inhabitants appear impaired, dangerous or threatening; and,
- (g) Any other reason for which the Municipal Assessing Officials agree that the property is inaccessible.

3.2.6 Commercial and Industrial property, whether rented or not, may have its earnings or estimated earnings capitalized as another means of developing the properties market value.

3.2.7 The Company shall provide to Municipality a complete copy of the: field data collection card(s).

3.3 Market Analysis:

3.3.1 A DRA Certified Property Assessor Assistant under the guidance of a DRA Certified Property Assessor or Supervisor may validate sales data. A DRA Certified Property Assessor Supervisor shall prepare the full market analysis.

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

3.4 Value Notification & Informal Reviews.

- 3.4.1** The Company shall provide the Municipal Assessing Officials with a list of newly established values for review and a sample notice that specifies the dates to call for scheduling an informal hearing.
- 3.4.2** The Company shall mail, first class, to all property owners a notice of the newly estimated value of the property. Such notice shall also contain instructions for online access for 30 days for their ease in review and comparing assessments

and an indication of where else this information is available, ie, the Library, Town Hall, etc. for review. The notice shall also contain the date, time and location of the informal review process including instructions on obtaining an informal review.

3.4.3 The informal review process shall include a **15** day window for property owners go online and schedule an appointment for a phone hearing which will occur at a later date. The informal review process may be monitored by the Municipal Assessing Officials or their designee. The Company shall ensure that an informal review of the newly estimated property values is provided to all property owners who request such review during the timeframe allowed for setting up appointments.

3.4.4 The Company shall notify all property owners addressed during the informal reviews of the disposition of their review stating whether or not a change in value has resulted and the amount thereof and will contain information regarding the abatement/appeal process.

3.5 Manual of Appraisal:

3.5.1 Final Appraisal Report. This report shall comply with the most recent edition of Uniform Standards of Appraisal Practice (USPAP). The report shall contain the following sections:

1. A Letter of Transmittal.
2. A Certification Statement.
3. A section including the contracted Scope of Work.
4. A section detailing sales, income, and cost approaches to value including all valuation premises.
5. A section including all tables pertinent to the valuation process along with all CAMA codes and adjustments used for the valuation of residential, commercial, industrial, manufactured housing and exempt properties.
6. A section including statistical analysis and testing.
7. A neighborhood/sales map.
8. A section detailing all CAMA system codes/tables.
9. A section detailing the data collection process.

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

3.6 Property Record Cards:

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

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

4. HOW THE COMPANY VALUES PROPERTY

- 4.1 Replacement cost shall be computed using the tables described in section 3.1. These values shall then be depreciated according to age, condition, utility and desirability and the appropriate amount of physical, functional and economic depreciation shall be shown on each property record card, or shown as a composite adjustment based on condition, utility and desirability.
- 4.2 If the residential property contains 4 or more separate apartments or residential areas and if the rental charges are at market level, the earnings may be examined to establish a basis of rent capitalization to be used as a comparison to other property indications of value.
- 4.3 Before the final values are estimated, a DRA Certified Property Assessor Supervisor shall compare the preliminary values with the sales utilized in the sales survey to ensure all values reflect the market as of April 1 of the year of the revaluation.
- 4.4 When computations of the data obtained from the inspection have been completed a final review shall be made by a DRA Certified Property Assessor Supervisor parcel by parcel, block by block, to identify and correct any mechanical errors, unusual features or anything influencing the final value and to ensure all properties are valued at their highest and best use.

5. CONDUCT VALUATION OF PUBLIC UTILITY PROPERTY - Utility properties include: NE Power (UTIL-NEP), NE Hydro (UTIL-NHET), NHEC (UTIL-NHEC) & PSNH dba Eversource (UTIL-PSNH)

5.1 Utility distribution property will be valued pursuant to the law established as a result of HB700. Utility transmission property will be valued by Avitar considering the three approaches to value like any other property in town, where applicable. We will first consider the cost approach (RCNLD), then the income approach, if applicable and if data exists. Then the market sales approach, based on small self contained utilities, will be used when arms length sales exist that are not governed by state or federal agencies or any combination we feel appropriate unless directed otherwise by the town in writing, unless otherwise governed by law.

6. **ABATEMENT & TAX APPEALS**

The Company agrees to furnish the services of a qualified representative to support the values established for the revaluation tax year upon local abatements without cost. A written recommendation will be provided. Appeals to the N.H. Board of Tax and Land Appeals or Superior Court, in all cases where the appeals have been entered within the time prescribed by law will be at the per diem rate of \$85/hour. "Any legal fees incurred are the sole responsibility of the town." In the case of an appeal upon Public Utility property that has been appraised by the Company, the rate is \$150/hour, the services of an expert may be required and the charge shall be \$2,500 per day plus expenses. The Company shall continue to be responsible for providing a qualified representative to support the established value even if the Municipal Assessing Officials have reduced the value as part of the proceedings defined in RSA 76:16. However, if the Municipal Assessing Officials increase any value established by the Company, they forfeit their right to Company representation.

7. **APPEAL - PROCEDURE NOTIFICATION.**

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

OPTION NUMBER 1

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

OPTION NUMBER 2

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

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

8. SERVICES TO BE PERFORMED BY THE MUNICIPALITY/CITY

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

8.2 Office Space and Equipment.

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

8.3 Records and Maps.

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

8.4 Sales Information.

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

9. INDEMNIFICATION AND INSURANCE

9.1 The Company agrees to indemnify the Municipality against claims for bodily injury, death and property damage which arises through the company's actions in the course of the Company's performance of the agreement.

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

9.3 The Company shall maintain Public Liability Insurance, Automobile Liability Insurance and Workmen's Compensation Insurance.

9.3.1 The Public Liability Insurance shall be in the form of commercial general liability with the inclusion of contractual liability coverage and shall provide limits of \$1,000,000 each occurrence for bodily injury liability, and \$1,000,000 each occurrence for property damage liability.

9.3.2 The Automobile Liability Insurance shall be in the form of comprehensive automobile liability and shall provide limits of \$1,000,000 each occurrence for bodily injury liability. A copy of the insurance certificate shall be forwarded to the Department of Revenue Administration before starting any work.

9.4 The Company shall maintain certificates of insurance on record with the Department of Revenue before starting the revaluation confirming the required insurance coverage and providing that the State shall receive ten (10) days written notice of the cancellation or material change in the required insurance coverage.

10. PERFORMANCE BOND

The Company, before starting any update/revaluation work shall deliver to the Municipality an executed bond or irrevocable letter of credit in the principal sum of the amount to be paid by the Municipality to the Company, if required, as security for the faithful and satisfactory performance of this contract and shall not expire before final values are submitted to and implemented by the assessing officials. A copy of the bond or irrevocable letter of credit shall be forwarded to the Department of Revenue Administration before starting any work. Any cost for bond or letter of credit, if requested, is in addition to the cost of the contract as specified in Section 2.6 and detailed in the "Agreement Execution" section found on page 11.

11. PROJECT SIZE

It is agreed between the parties that the entire project consists of an estimate of 920 tracts as defined by RSA 75:9, and that in the event that the number should exceed 100% of said estimate, the company shall be entitled to additional remuneration based on \$100 per parcel/tract. In the event of missing public utility parcels, as coded on the MS-1 report, the additional cost is \$2,500 per utility property.

12. ADDENDUMS AND APPENDICES

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

Agreement Execution

Contract Total \$42,804

Total Number of Parcels 920

In the presence of:

Municipality of: Hebron, N.H.

Karen Dalton
Witness

By: [Signature]

[Signature]
Board of Selectmen

Date: September 17, 2020

In the presence of:

Company: Avitar Associates of N.E., Inc.

[Signature]
Witness

By: [Signature]
Loren J. Martin, Director of Assessing Operations
or Gary J. Roberge, CEO

Date: 10/1/20

*Bond Required by Town Please Check One & Sign Below: Yes No

Additional Cost of \$1,726

New Total, If Bond Required \$44,530

Witness

By: _____

Hebron, Board of Selectmen

Date: _____

AVITAR PERSONNEL THAT MAY WORK ON THE PROJECT

<u>ID</u>	<u>EMPLOYEE</u>	<u>AVITAR POSITION</u>	<u>NH DRA CERTIFICATION</u>
GR	Gary J Roberge	CEO, Sr Assessor/Supervisor	Certified Property Assessor Supervisor
LM	Loren J Martin	Director, Sr Assessor/Supervisor	Certified Property Assessor Supervisor
DW	David Woodward	Assessor/Supervisor	Certified Property Assessor Supervisor
CR	Chad Roberge	Assessor/Supervisor	Certified Property Assessor Supervisor
ER	Evan Roberge	Assessor/Supervisor	Certified Property Assessor Supervisor
JB	Jonathan Babon	Assessor	Certified Property Assessor
KC	Kerry Connor	Assessor	Certified Property Assessor
DM	Dan Martin	Assessor Assistant	Certified Property Assessor Assistant
JD	Jaron Downes	Assessor Assistant	Certified Property Assessor Assistant
KC	Keith Colburn	Building Data Collector	Certified Building Measurer & Lister
RW	Robert Weeks	Building Data Collector	Certified Building Measurer & Lister

SECTION 1

C. PERSONNEL & QUALIFICATIONS

**PERSONNEL WHO CONTRIBUTED
TO THIS PROJECT**

<u>ID</u>	<u>EMPLOYEE</u>	<u>AVITAR POSITION</u>	<u>NH DRA CERTIFICATION</u>
GR	Gary J Roberge	CEO, Sr Assessor	Certified Property Assessor Supervisor
LM	Loren J Martin	Director, Sr Assessor	Certified Property Assessor Supervisor
ER	Evan Roberge	Assessor/Supervisor	Certified Property Assessor Supervisor
KC	Kerry Connor	Assessor	Certified Property Assessor

DRA certification can be verified online at the State of NH DRA website at www.nh.gov/revenue as the Department of Revenue approve and certify all assessing personnel in the state.

SECTION 1

D. DATA COLLECTION

I. Introduction to Data

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

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

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

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

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

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

DATA COLLECTION FIELD DOCUMENT									
MAP:	LOT:	SUBLOT:	CARD #	OF					
OWNER									
PROP LOC #				STREET					
DATE	INITIAL	NOTES	LISTING HISTORY						
DATE	GRANTOR	SALE PRICE	NOTES	NOTES					
***WORK IN PROGRESS - NOT OFFICIAL DOCUMENT**									
FEATURE (11 PER CARD)	LENGTH	WIDTH	UNITS	COND	NOTES	COND	NOTES	COND	NOTES
1.									
2.									
3.									
4.									
5.									
6.									
7.									
8.									
9.									
10.									
11.									
LAND INFORMATION									
ZONE	SIZE	NC	TOPO	COND	REC	NOTES			
LAND USE	UNITS	FOOTAGE	WF ACCESS	WF LOCATION	WF TOPO	COND			
VIEW	SUBJECT	WIDTH	DEPTH	DIST	COND				
WF	WATER BODY	FOOTAGE	WF ACCESS	WF LOCATION	WF TOPO				
TOTAL ACRES		SITE:		DW:	ROAD:				

MODEL/STYLE		EXT WALLS CONT		STORY HEIGHT	
ROOF STYLE	FLAT	STN ON MASN		1.00	1.50 1.75 2.00
	GABLE OR HIP	STONE VENEER		2.50	2.75 3.00 3.50
	GAMBREL	VINYL SIDING		3.75	4.00 SPLIT LVL
	IRREGULAR	WD SHINGLE			
	MANSARD	INTERIOR WALLS		BEDROOMS	#
	SALT BOX	AVG FOR USE		BATHROOMS	
	SHED	CONCRETE		BTH FIXTURES	
	WOOD TRUSS	DRYWALL		EXTRA KIT	
	ROOF COVER	MINIMUM		AC %	25 50 75 100
	ASBESTOS	PLASTERED		GENERATOR	
	ASPHALT	PLYWD PANEL			
	CLAY/TILE	WALL BOARD		QUALITY EST	
	CORR COMP	WOOD/LOG		B5-AVG-50	
	HI QUAL COMP	FLOORING		B4-AVG-40	
	METAL/TIN	CARPET		B3-AVG-30	
	PREFAB MTL S	CONCRETE		B2-AVG-20	
	ROLLED/COMP	HARD TILE		B1-AVG-10	
	RUBBER MEM	HARDWOOD		A0-AVG	
	SLATE	LAM/VINYL		A1-AVG +10	
	STANDING SEAM	LINO OR SIM		A2-AVG +20	
	TAR/GRAVEL	MIN PLYWD		A3-AVG +30	
	WD SHINGLE	PARQUET		A4-EXC	
	EXT WALLS	PINE/SOFT WD		A5-EXC +10	
	ABOVE AVG	VCT		A6-EXC +20	
	ALUM SIDING	HEAT FUEL		A7-EXC +40	
	ASBEST SHINGL	ELECTRIC		A8-EXC +60	
	ASPHALT	GAS		A9-LUXURIOUS	
	AVERAGE	NONE		AA-SPECIAL USE	
	BELOW AVG	OIL		CML WALLFRM/HEIGHT	
	BOARD/BATTEN	SOLAR		MASONRY	
	BRK ON MASNRY	WOOD/COAL		REIN-CONCRETE	
	BRK VENEER	HEAT TYPE		SPECIAL	
	CB STUCCO	CONVECTION		STEEL	
	CEDAR/REDWD	FA DUCTED		WOOD	
	CEMENT CLPBR	FA NO DUCTS		YEAR BUILT	
	CLAPBOARD	HEAT PUMP		AGE CONDITION EST	
	CONC OR BLK	HOT WATER		A E F G P VP VG	
	DECOR BLK	NONE			
	GLASS/THERMO	RAD ELECT		BLDG DEPRECIATION	
	LOGS	RAD WATER		PHYSICAL	
	MASONITE	STEAM		FUNCTION	
	MINIMUM			ECONOMIC	
	NO VELVETY			TEMPORARY	
	PREFB WD PNL				
	PREFIN MTL			BASE RATE CODE:	

Rev 6/21

DATA COLLECTION FORM SAMPLE, (DCF)

II. Data Collection Form = DCF

The DCF document is a form onto which all information about the parcel is written. Each designated lot on a tax map should have a corresponding DCF. If a DCF is lacking for a lot, one is created.

Map - Lot - Sublot: Owner - Location - City - State

This information is important and serves to identify the lot, location and corresponding owner. This information is supplied by the town, generally in the form of computerized labels which are transferred to the DCF. When in the field, it is very important to determine if the information written on the label is accurate. If there are any discrepancies, it is noted on the DCF. Mapping and ownership problems must be identified and it is the town's responsibility to resolve these discrepancies. If information is missing, accurate information is obtained so that the label is complete.

In addition to map and owner information, a special code or account number may occasionally be found on the label and is used by the town. Original DCF's should not be destroyed. If a new one is needed, it is stapled behind the original. This will eliminate the possibility of errors being made when copying the label information onto the new DCF.

Date - Book - Page - Grantor - Q/U - Code - Sale Price

This section is used to describe recent sale information when available. When it exists, it is verified and noted on the DCF with a code of "VBO" meaning Verified by Owner. If no sales exist, we question the homeowner as to how long they have owned the property, if less than three years, sales information is obtained from the owner.

During our introduction to the property owner, we include the following or something similar:

Approximately when was the home built and how long have you owned it?

If they are new owners (within the past three years), we request and write down the date of the purchase, from whom the home was purchased, and whether or not other items were included in the sale such as boats, furniture, beach rights, if near water, etc. and if changes were made to the property after the sale which are noted appropriately.

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.

It is indicated on the DCF if any information relative to the sale or other circumstances causing the selling price to be abnormally high or low is known.

It should be noted that some property owners may be reluctant to offer information regarding their purchase, as such; it is not always noted on the DCF.

History

This section is for the date, the assessor's initials, the reason they were there and the action taken. Listed below are codes of various actions. Characters one & two are the initials of assessor/lister, three is why they were there and four is the action taken.

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

Third Character/Why

A = Abatement/Appeal

C = Callback

H = Hearing

P = New Construction/Pickup

S = Subdivision

T = Town/Taxpayer Request

U = Update

V = Verification Process

Fourth Character/Action

E = Estimate

L = Measure & Listed or just listed after a previous measure/or used on vacant property to prevent a future unnecessary list letter.

M = Measure Only

R = Reviewed

X = Refusal with notes

Used with 3rd Character H only

C = Change used w/Hearing Only

N = No Change used w/Hearing Only

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

DNSA – Did not show for appointment.

ACTIONS

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

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

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

M = MEASURED only.

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

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

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

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

LISTING THE PROPERTY

Commercial & Industrial (C/I) Properties

If the Mass Income Approach to value is employed, each C/I property must be visited to determine the appropriate category the property fits in, (ie., retail, offices, apartment, etc.). Because this process is subjective, the Supervisor is the control and determines how each property compares to the average in that category of properties. Each property must further be defined within the category to determine its building and location modifiers (average, good, poor, etc). Properties are rated relative to their category of property. For example, a good location for a retail business may not be a good location for an apartment or vice versa and the Supervisor must compare each C/I property to the average for that category of property and determine if the property reviewed is better or worse than the average.

LISTING THE PROPERTY

Building Site & Land Topography Description

Undeveloped/Wooded	A tract of land that is not improved with water, septic (or sewer) or electric.
Undeveloped/Cleared	Same as undeveloped wooded, but an area that could be a house site is cleared of trees or is a field.
Natural	Often found on seasonal/camp style properties and at times, on some year round homes. Typically, have little to no landscape features.
Fair	Normally lacks lawn area and due to limited site conditions like topography, may have undesirable site, normally below average lacking landscape.
Average	Typical landscaping features consisting of lawn area and some typical ornamental features such as, trees or shrubbery or minor garden/flower beds.
Good	Typically consists of nice lawn area, desirable ornamental features such as trees, shrubbery or garden/flower beds or minor amounts of stonewalls or walkways.
V. Good	Typically nice landscaped lawn and ornamental shrubbery professionally designed or a non-professional well designed layout, with some or all of the above.
Excellent	More expansive or manicured lawn areas and ornamental shrubs and trees or contain stonewalls or stone walkways or pond areas in a generally well laid out professional looking design.
Best	Extensive manicured lawn areas which include a combination of extensive trees/shrubs, well laid out gardens/flower beds and stonewalls and/or stone walls and/or pond areas in a well designed professional looking landscape.

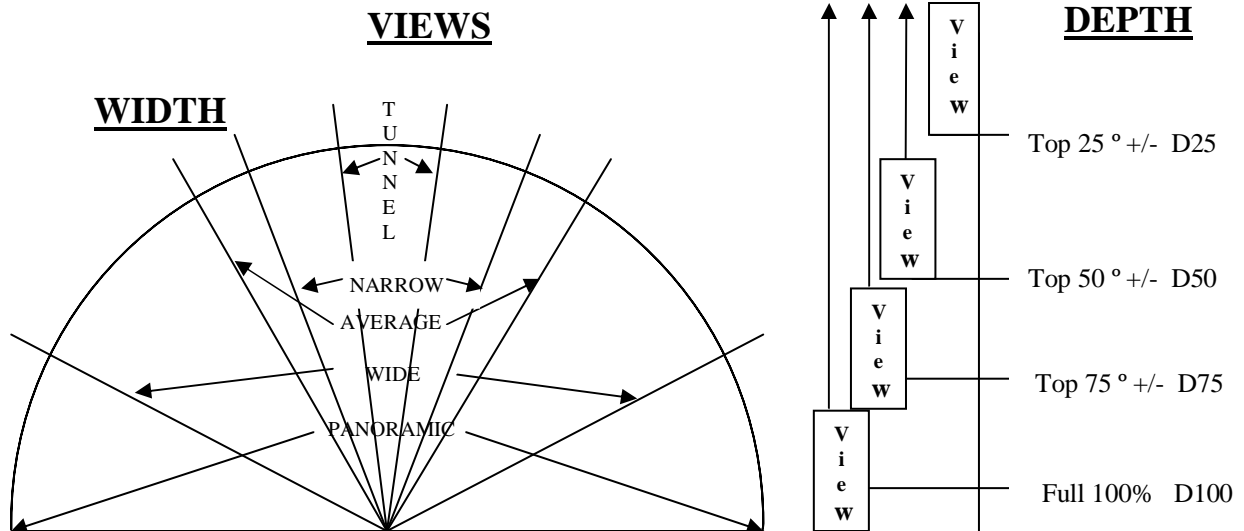
Topography

Level	Flat, no hills, little to no ups or downs.
Mild	Mostly level topography with minor slopes and/or very gentle rolling topography.
Rolling	Typically rolling terrain with ups and downs or terraced areas or minor grade changes.
Moderate	Can have level areas, but predominately sloping topography which can be typically overcome by development, but costs are typically higher. Slopes can be readily walked and most people typically could control themselves if they fell on the slope.
Steep	Typically highly sloping terrain, but not as severe as severe slopes. Development costs are typically higher, but developable with added costs. Generally difficult to walk, but can be safely walked with care.

Severe Typically extreme sloping topography that would normally be viewed as unbuildable due to extremely high site costs for well, septic, driveways and home site creation. Typical person would not be able to walk or climb easily.

Driveway Gravel/Dirt; Nat/Grass; Paved; Undeveloped.

Road Gravel/Dirt; Paved; Undeveloped.



SUBJECT *

LAK Lakes
 MTS Mountains
 HLS Hills
 PST Pastoral
 STR Streams/Rivers
 LMT Lakes & Mountains

DISTANCE

CLS (or NER) Close or Near – trees are visible & distinguishable
 DST Distant – you know there are trees but they are not distinguishable
 EXT Extreme – no visual ability to distinguish tree cover

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

View note samples: Noted as Subject/Width/Depth/Distance
 MTS/TUN/D75/DST
 (Tunnel View of Mountains 75% Deep, Far Away)

The factors applied are all listed and defined in *Section 9*.

LISTING THE PROPERTY

Building Style & Normal Story Height

<u>BUILDING STYLES*</u>	<u>PREDOMINATE STORY HEIGHT</u>
Ranch	One Story
Mobile Home	One Story
Cape	1-1/2, 1-3/4 Story
Saltbox	1-3/4 Story
Gambrel	1-3/4, 2 Story
Colonial	2 Story
Raised Ranch	One Story w/Raised Basement
Tri-Level	Split-Level
A-Frame	One, 1-1/2
Camp	One Story
Conventional	1-3/4 - 2-3/4

*Building styles are for descriptive purposes only and do not affect the value.

Story Height Explanation (See Story Height Examples)

The story heights are based on the amount of floor space which has headroom for the average person, we use six (6) feet for this calculation. What this means is if the upper floor of a particular house has only 100 usable square feet as defined above, and the first floor area is 400 square feet, then the house will be classified as one (1) story with a finished or unfinished attic.

The critical thing to notice when listing the house is the amount of headroom available in the upper stories and the approximate floor space covered. Use of this method to classify story height will facilitate consistent story height classification. The story height of the main section of the building is used to establish the story height description of the structure.

One Story (Typically - Ranch or Camp style buildings): The living area in this type of residence is confined to the ground floor. The headroom in the attic is usually too low for use as a living area and is used for storage only; however attics are possible, providing about 25% of the first floor space.

One & Half Story (Typically - Cape & Conventional style buildings): The living area in the upper level of this type of residence is around 50% of the ground floor. This is made possible by a combination of high peaked roof, extended wall heights and/or dormers. Only the upper level area with a ceiling height of 6 feet or more is considered living area. Measurements are taken by holding the tape at the 6 foot height mark and then measuring across the building. The living area of this residence is the ground floor area times 1.50. Some homes may be classified with a half story but have less than 50% useable space and classified as ATU or ATF in the sketch.

One & Three Quarter Stories (Typically - Cape, Conventional & Gambrel style buildings): The living area in the upper level of this type of residence is made from 65% to 90% of the ground floor. This is made possible by a combination of high peaked roof, extended wall heights and/or dormers. Only the upper level area with a ceiling height of 6 feet or more is considered living area. The living area of this residence is the ground floor times 1.75. See description on 1-1/2 stories for details on how to measure.

Two Stories (Typically - Colonial, Conventional & Gambrel style buildings): The living area in the upper level of this type of residence is 90% to 100% of the ground floor. The living area is the ground floor times 2.0.

Split Levels (Typically - Raised Ranches or Tri-Level style buildings): This type of residence has two (2) or (3) living area levels. One area is about four (4) feet below grade and the second is about (4) feet above grade and the third is above or right on top of one of these. The lower level in this type of residence was originally designed and built to serve as a living area and not a basement. Both levels have full ceiling heights. Another variation is an added third living area at or above ground level.

Coding: A three (3) character acronym coding system is used to classify areas and story heights of buildings. The following is the coding system and descriptions which is used in identifying areas of the sketch:

- ATF*** ATTIC FINISHED - Access is through permanent stairs, normally no more than 25% of the total floor area and has 6 foot ceiling height.
- ATU** ATTIC UNFINISHED - No interior finish. (Same as above)
- BMF*** BASEMENT FINISHED - Below grade and meets at least three of these four criteria: finished floors, finished walls, finished ceilings and heat.
- BMG** BASEMENT GARAGE - Generally sectioned off from the rest of the basement.
- BMU** BASEMENT UNFINISHED - Known as cellar and is below grade.
- COF** COMMERCIAL OFFICE - Refers to office area in commercial buildings not built for offices, such as factories and warehouses.
- CRL** CRAWL - Basement having 5' or less headroom.
- CPT** CARPORT - A roofed structure generally with 1 or 2 walls and attached to the main structure.
- CTH** Cathedral ceiling area, this is where the ceiling height is greater than 12 feet.
- DEK** DECK - An open deck or entrance landing with no roof.
- ENT** ENTRANCE - Entrance Landing with no roof, 3x3 and larger, normally unable to place a chair and sit.
- EPF** ENCLOSED PORCH - Typically unheated & uninsulated area. May have small heater, finished walls, floors and ceilings, but is of seasonal use.
- EPU** COVERED BASEMENT ENTRY - All four sides are tight to weather, entrance to BMU, other than metal door (bulkheads).
- FFF*** FIRST FLOOR FINISH - Living space with full ceiling height and finished interior.
- FFU** FIRST FLOOR UNFINISHED - Similar to FFF, but unfinished interior.
- GAR** GARAGE - A structure large enough to hold and store automobiles at grade level.
- HSF*** HALF STORY FINISHED - Usually an upper level story with approximately 40% to 60% of floor area available and used for living space. (6 foot ceiling height).
- HSU** HALF STORY UNFINISHED - Same as HSF, but interior is unfinished.
- LDK** Loading Dock area. Raised platform of cement.
- OFF** OFFICE AREA - Finished area within home used primarily for business.
- OPF** OPEN PORCH - Roof structure with floor, but at least one (1) side is exposed to the weather. Screened porches are considered OPF's.
- PAT** Patio area of stone, cement, brick, etc.
- PRS** Piling driven into the ground or other material used to support a building off the ground. Normally found with camps or seasonal construction.
- RBF*** RAISED BASEMENT FINISHED - Used on raised ranch (split level) and Tri-Level homes or any building where 3 of the 4 walls or all 4 walls are 3' to 4' above ground, creating greater utility than a normal basement, or 1.5 or more walls with large windows providing good natural lighting in the basement, and walkout access.
- RBU** RAISED BASEMENT UNFINISHED - Same as RBF, but unfinished.
- STO** STORAGE - Unfinished area used for storage. Not easily converted to living space.
- SFA** SEMI-FINISHED AREA - Enclosed areas finished similar to living space, but not living space, such as indoor pool enclosures.
- SLB** SLAB - Foundation description where no basement or crawl space exist. Poured cement slab.
- TQF*** 3/4 STORY FINISHED - A finished area with approximately 75% of floor area usable as living space.
- TQU** 3/4 STORY UNFINISHED - Same as TQF, except unfinished.

- UFF*** UPPER FLOOR FINISHED - Upper floor living space with full ceiling height and finished interior.
- UFU** UPPER FLOOR UNFINISHED - Same as UFF, except there is no finished interior.
- VLT** VAULTED CEILING - Ceilings which are slanted or extended above the normal 8 feet, but less than 12 feet.

***Finished area is denoted by 3 or 4 finishes in a space – heat, floors, walls and ceilings.**

Notes:

- 1.) Attics - Attics are only classified if they are accessed by a permanent stairway. Attics which are accessed by pull down stairs or ladder are not assessed, but should be noted in the notes.
- 2.) 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. If basement areas are estimated, a note should be made of this estimate in the remarks section.
- 3.) Office Areas - Office areas should be measured and drawn on the sketch for all commercial buildings, not designed specifically for offices, ie. garages, warehouses, factories, etc.
- 4.) Cathedral Ceilings - Cathedral ceiling areas must be measured when entry into the home is obtained. The area of the cathedral ceiling (length and width) must be drawn and depicted in the sketch area.
- 5.) Vaulted Ceilings - Areas where the ceiling is pitched upward, not flat by about 2 to 5 feet, but less than one-story which is the typical height of a cathedral ceiling.

STRUCTURAL ELEMENTS

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

EXTERIOR WALLS

Two (2) entries possible, the 2 most predominate

- MINIMUM:** Plywood. Subwall sheathing with tar paper cover as a permanent siding.
- BELOW AVERAGE:** Siding not otherwise described and reflecting less than average quality; ie: masonite, rough sawn lumber w/bark.
- NOVELTY:** Denotes wood siding, generally found on camps, with or without sheathing underneath.
- AVERAGE:** Siding not otherwise described and reflecting average quality (for comparison purposes other average quality sidings include novelty, board & batten & clapboard). All forms of softwood.
- BOARD & BATTEN:** Vertical boards with narrow wooden strips called battens covering the joists.
- ASBESTOS SHINGLE:** Typically the shingles are hard and brittle with noticeable grain or textured surface, non-flammable material that comes in 1x2 sections used in homes circa 1940 - 1960's.
- LOGS:** Logs that are not simulated log.
- ABOVE AVERAGE:** Siding not otherwise described and reflecting better than average quality.
- CLAPBOARD:** Wood siding having one edge thicker than the other and laid so that the thick edge overlaps the thin edge of the previous board, not cedar or redwood, usually has knots.
- CEDAR OR REDWOOD:** Most commonly found as vertical siding, or at various angles on contemporary style housing, also exist as very high grade clapboard or shingles can have knots on low side of cedar/redwood.
- PREFAB WOOD PANEL:** A type of plywood siding of which there are unlimited varieties on the market. (T-111) Typically, a 4x8 sheets.
- DECORATIVE BLOCK:** Cement block that is either fluted or has a rough finish which appears like it has been broken in half.

WOOD SHINGLE:	Shingles not of cedar or redwood, good quality shingles, but not above average.
CONCRETE/CINDER:	Concrete or cinderblock siding.
STUCCO:	Stucco veneer on concrete, cinder block or wood.
ASPHALT:	Asphalt composition shingle, usually on modest housing.
BRICK ON VENEER:	Brick veneer on wood or metal frame construction with wood sheathing.
BRICK ON MASONRY:	A load bearing structural wall. Not brick buildings.
STONE ON MASONRY:	Refers to various stone or stone veneers usually on a load bearing masonry wall.
VINYL SIDING:	Clapboards made of vinyl with various grades or qualities. Typical siding used in today's construction due to low cost when compared to cedar clapboard.
ALUMINUM SIDING:	Same as vinyl, but with aluminum material, clapboard style siding made from aluminum.
PRE-FINISHED METAL:	Enameled or anodized metal commonly found on campers/mobile homes, commercial and industrial buildings.
GLASS/THERMOPANE:	Vacuum packed glass sandwich, usually tinted and commonly found on large commercial and office buildings.
SOLID BRICK/STONE:	Solid masonry walls; precast concrete panels.
CEMENT CLAPBOARD:	Cement fiber siding. Asbestos-free fiber and cement combined and pressed together in the shape of a clapboard. Holds paint very well.
MASONITE:	Composite pressboard/fiberboard, if not maintained will show areas of rot.

ROOF STRUCTURES

FLAT ROOF:	Flat, no pitch to any direction.
SHED ROOF:	Single direction sloping.
GABLE:	A ridged roof with two pitches slopping away from each other.

- HIP:** A roof that rises by inclined planes from all four sides of the house to one common ridge or point.
- SALTBOX:** Essentially the same as a gable roof, but one of the two slopes is much longer than the other.
- MANSARD:** Similar to hip roof, but having a flat area on the top or changes the pitch of incline part way.
- GAMBREL:** A roof with two distant slopes on each side forming four roof planes.
- IRREGULAR:** Otherwise not described and having many different angles, shapes and slopes, i.e. bow style roof.

ROOF COVER

- METAL/TIN:** Tin or metal covering, often times corrugated like ribbon candy, typically 4x8 sheets, light gauge.
- ROLLED COMPOSITION:** Typically a felt saturated with asphalt and granule stones on the surface. It comes in a roll. Good for low pitch roofs.
- ASPHALT:** Standard type of shingle used today. It can be single or three tab. Including Architectural style shingles.
- TAR/GRAVEL:** A flat or very low pitched roof coated with tar material and then covered by a uniform crushed gravel material. This is normally seen on commercial/industrial buildings.
- RUBBER MEMBRANE:** A thin sheet of rubber seamed together. Typically found on flat roofs. It is typical for commercial/industrial buildings.
- ASBESTOS:** Shingles of rigid fireproof asbestos. This is typically laid in a diamond pattern. It is very brittle and used in homes circa 1940-1960's.
- CLAY/TILE:** Terra Cotta roofs that are not typically found in New England.
- WOOD SHINGLES:** Wood shingle or shake. Wood shakes have random thicknesses as they are hand split.
- SLATE SHINGLES:** Rectangular pieces of slate, each overlapping the other.
- CORRUGATED COMPOSITION:** It is typically, in 4'x8' sheets. This includes Anjuline panels.

PREFAB METAL: Modified corrugated metal panels that are one piece which run from ridge to soffit. These are either nailed or screwed.

HIGH QUALITY/COMPOSITION:

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

STANDING SEAM: Heavy gauge metal roofing that “stands up” at seams about 2”, every 6-8 inches in an upside down cone fashion with a 50 year life.

INTERIOR WALLS

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

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

WALL BOARD: Composition 4' x 8' sheets, such as Celotex, typically found in manufactured homes, low quality, typically 1/8”.

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

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

DRYWALL: A rigid sandwich of plaster and paper.

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

AVERAGE FOR USE: Is generally used for commercial/industrial buildings to describe the interior finish as being normal for that style building and use.

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

HEATING FUEL

WOOD/COAL: Chosen only if there is no conventional heating system. Wood stoves only. (Such as in camps, cottages).

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

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

ELECTRIC: Baseboards or geothermal.

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

HEATING TYPE

NONE: No heat.

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

FORCED AIR NOT DUCTED: Has blower to blow heat through one vent, no duct work in the house.

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

HOT WATER: Forced hot water through baseboards.

STEAM: Radiators.

RADIANT ELECTRIC: Electric baseboard, typical electric heat, oil heat supplied through floors, panels in the walls or ceilings.

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

HEAT PUMP: Electric unit which provides forced air heat, usually combined with central air conditioning. Newer heat pump units being installed are valued similarly and will be adjusted to account for the percentage of the home that is cooled, ie 25%, 50%, 75% or 100%.

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

INTERIOR FLOORING

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

MINIMUM PLYWOOD: Plywood subfloor or underlayment.

CONCRETE: Concrete slab usually commercial or industrial.

HARD TILES: Quarry, ceramic tiles or polished and/or stamped concrete.

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

PINE OR SOFTWOODS: Pine or softwood boards covering floor area.

- HARDWOOD:** Generally oak, cherry, maple, birch, bamboo or ash woods.
- LAMINATE/VINYL:** A laminate wood look floor that is very durable. Often goes by brand name Pergo. This also includes higher grade vinyl floors, ie, tongue & groove planks.
- PARQUET FLOORING:** Refers to a surface made of small pieces of hardwood, solids and veneers in various patterns and designs.
- CARPET:** Wall to wall carpet of good grade, usually found over the subfloor material, but occasionally covering other floor covers as a replacement.
- AVERAGE FOR USE:** Is generally used for commercial/industrial buildings to describe the floor as being normal for this type of structure and use.
- VCT:** Vinyl composition floor tile is a commercial grade vinyl tile found typically in schools or commercial buildings.

NUMBER OF BEDROOMS

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

BATHS OR BEDROOMS

Count the physical number of rooms and total fixtures. For bathrooms, enter the number of rooms and under fixtures, enter the total number of fixtures found in the bathroom(s). A fixture is a bath, sink, shower, urinal, bidet, Jacuzzi tub, etc.

***Commercial Baths**

- 0 = None
- .5= Minimum
- 1 = Below average for use
- 2 = Average for use
- 3 = Above average for use
- 4 = Extensive for use

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

GENERATORS

Number of units found and denoted in the building section. Notes on size and model should be made.

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

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

NUMBER OF STORIES

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

QUALITY ADJUSTMENT

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

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

CONDITION

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

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

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

Defined as:

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 bedroom access, very low ceiling, chimney through middle of the room.

Economic - Based on factors influencing value that are external to the building and beyond the owner's control, i.e. house is situated close to a nightclub, airport, dump, sand & gravel pit or any unsightly property.

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

The percentage applied to depreciation is calculated based on the severity of the issues as noted by the data collector. The Supervisor makes this determination based on the notes of the data collector. The reason for the depreciation, i.e. next to gravel pit, should be listed in the notes section with the appropriate adjustment in the depreciation section. Typically, physical depreciation relates to the cost to cure the problem.

XFOB

Extra features and outbuildings - in general, XFOB's refer to structures that are not attached to the principal building. XFOB's must be:

- a. Identified.
- b. Measured - (length & width).
- c. Units or quantity (how many) identified (when length & width not used).
- d. Condition - noted as a percentage.

IGP - IN GROUND POOL - There are many different sizes of IGP's and all will need to be measured accurately. Pools may be of irregular shapes such as kidney bean. A kidney bean shape IGP should be measured on its longest length and its average width.

AGP - ABOVE GROUND POOL - AGP's are measured and assessed starting at 18' diameter. AGP's less than 18' in diameter (or less than 250 square feet) are not assessed, but should be measured and noted on the card. Softpools are not measured, but should be noted.

Common AGP diameters and AREA calculators for round pools.

<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 of very good quality, increase or decrease if in poor condition.

DECK - Deck refers to platforms that are not attached to the primary building. Some decks will be attached to the above ground pools.

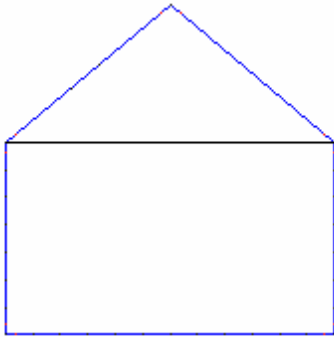
SOLAR PANELS – Can be of the photovoltaic (PV) (electric type) or Hot Water (H2O). Identified by type, location and age, if available. Atypical size & physical condition should be noted.

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

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

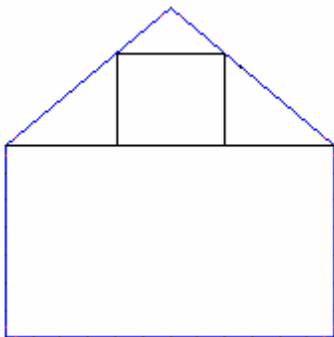
All XFOB's not picked up should still be noted. ie, DNPU treehouse

STORY HEIGHT EXAMPLES



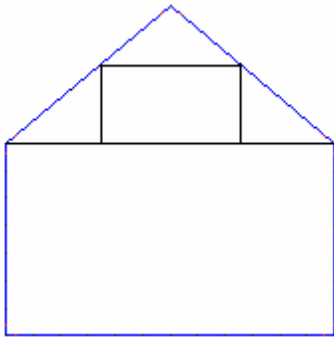
1 STORY FRAME

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



1 STORY FRAME & ATTIC

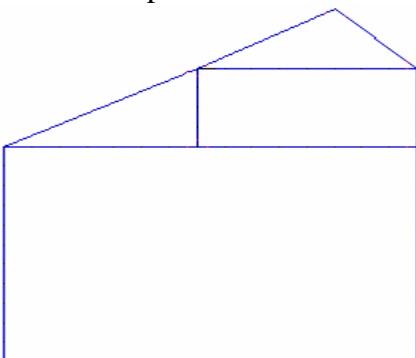
Mixture of Ranch & Cape Cod Style. Camps, Cottages & Mixtures. Low headroom. Only about 25% of the first floor space has 6' headroom on the upper floor. Noted in story height as 1-1/2 story.



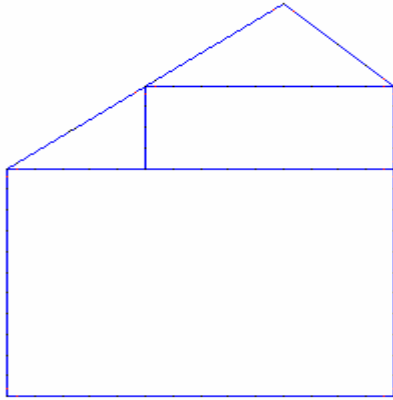
Example A

1-1/2 STORY FRAME

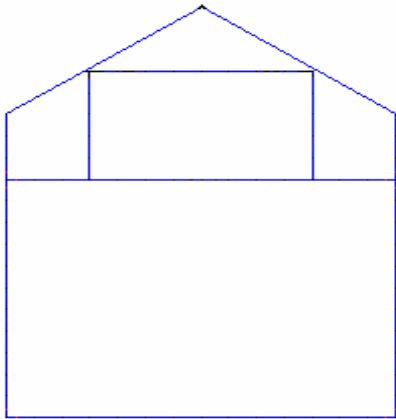
Same basic structure as above with or without shed dormers. In both cases only about 50% of the ground floor space exists in the upper floor as useable space with 6' wall height. Floor space may be larger, but ceiling slope brings the floor to ceiling height less than 6', and as a result, it is not considered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



Example B



Example A

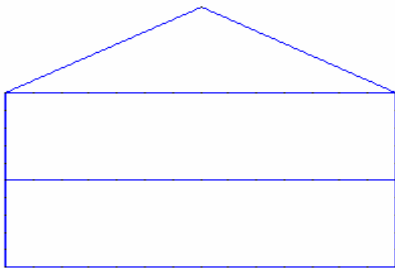


Example B

1-3/4 STORY FRAME

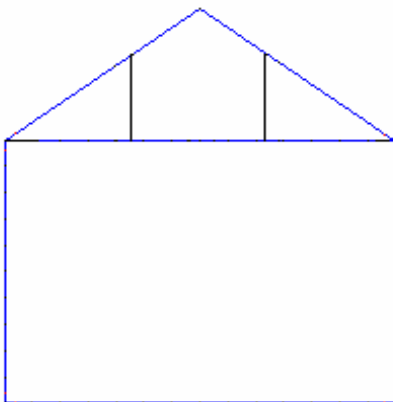
Full shed dormer or very high pitch roof without dormer found throughout the state. Second floor area is about 75% or more of the first floor area.

See Example A & B Left



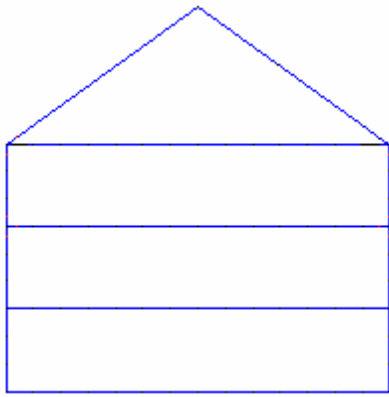
2 STORY FRAME

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



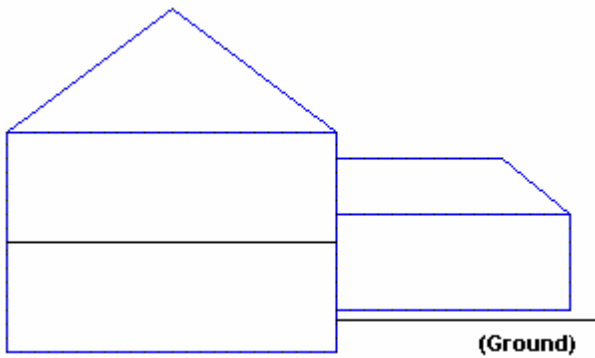
2 STORY FRAME & ATTIC

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

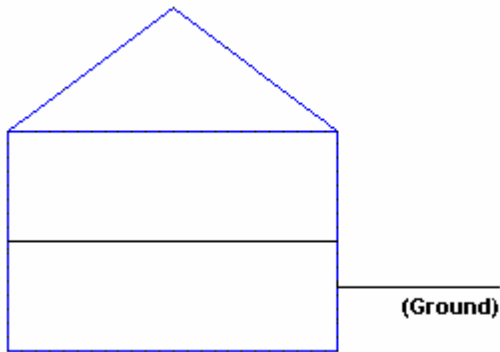


3 STORY FRAME

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



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

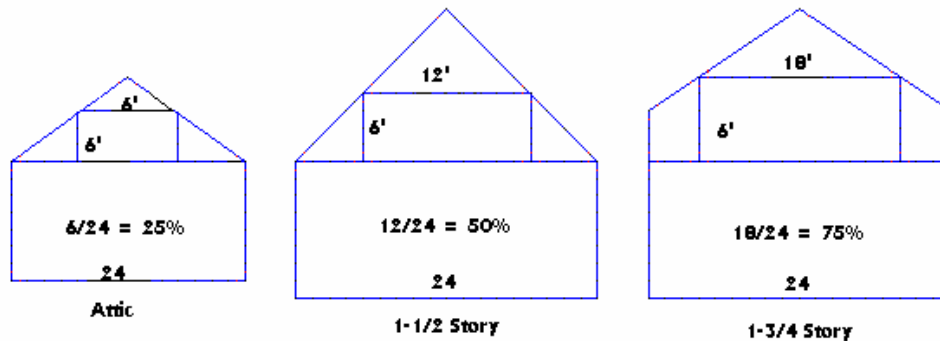


SPLIT ENTRY - one story Ranch Style Home
½ of lower floor foundation exposed.

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

- 1.) This method is the most accurate way to determine story height. When entry into the home is obtained, the data collector will measure across the ceiling at approximately 6' in height (in the upper story(ies)). This measurement will determine the upper story liveable area and from this a story height may be obtained.

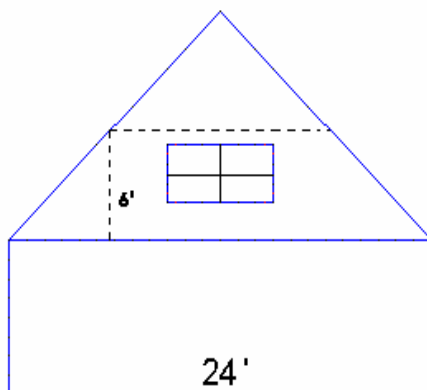
Example: Method 1



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

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

Example: Method 2



Computation:

6 x 2 = 12 (12' total non livable space)
 24 - 12 = 12 (12' total living space)
 12 / 24 = 50% = Half Story

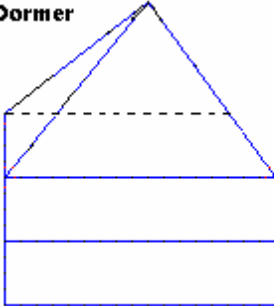
*Note: Estimate 6' ceiling height. Normally, this is just below or at window top. It is important to know where the first floor ends and the second floor begin, via window view, as high exterior side walls may not mean higher first floor ceiling and this may increase the potential second floor area.

Dormers

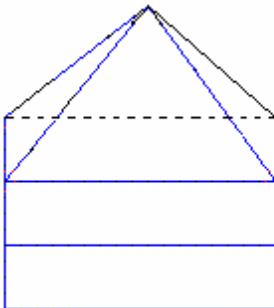
Dormers are projected roof lines that may or may not be considered as livable area. When dormers are of considerable size, they contribute to the livable area. The additional area supplied by the dormer must be included in the determination of story height.

EXAMPLES:

Dormer



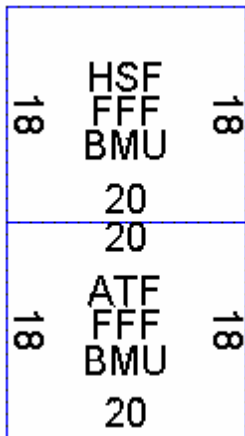
Normally, this is 2-1/2 story house without a dormer. Due to the addition of a full or at least 3/4 length dormer, we now have a 2-3/4 story house. Full dormer means from one end to the other. 3/4 dormer means the dormer covers at least 3/4 of the total distance from end to end.

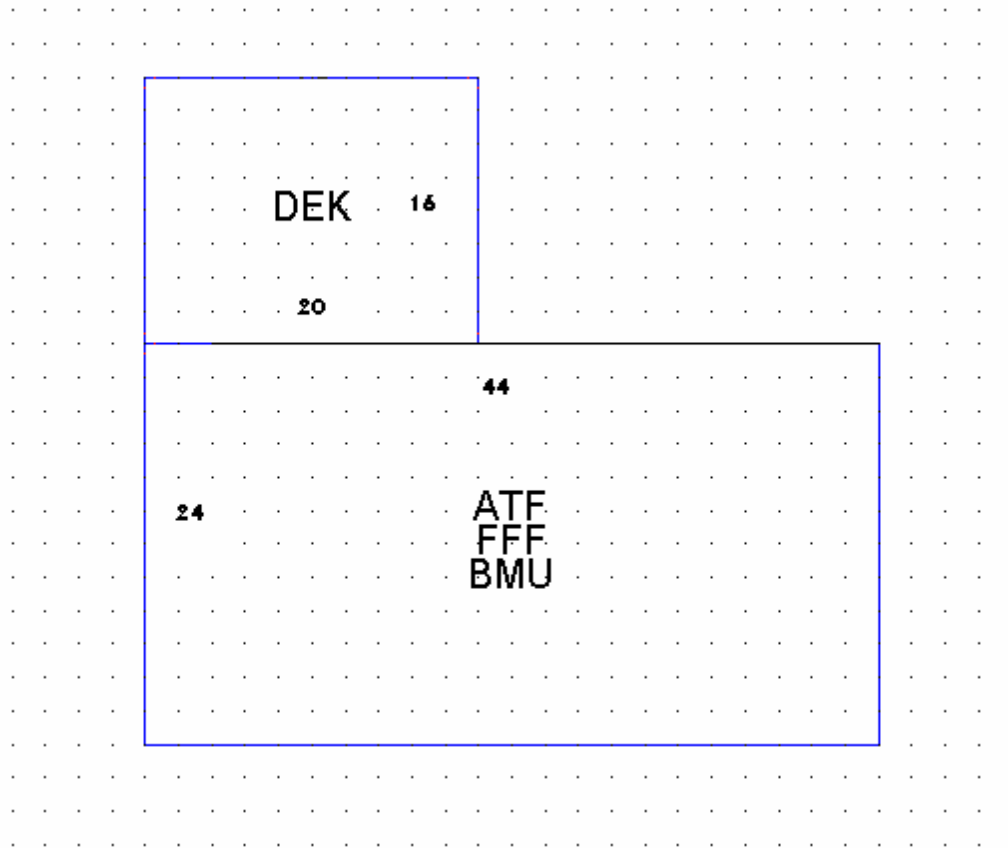


The addition of a dormer to each side of the house can transform a 2-1/2 story house to a 3 story house if full dormers or 2-3/4 story if partial dormers. It is important to note the size of the dormers, whether half, 3/4 or full.

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

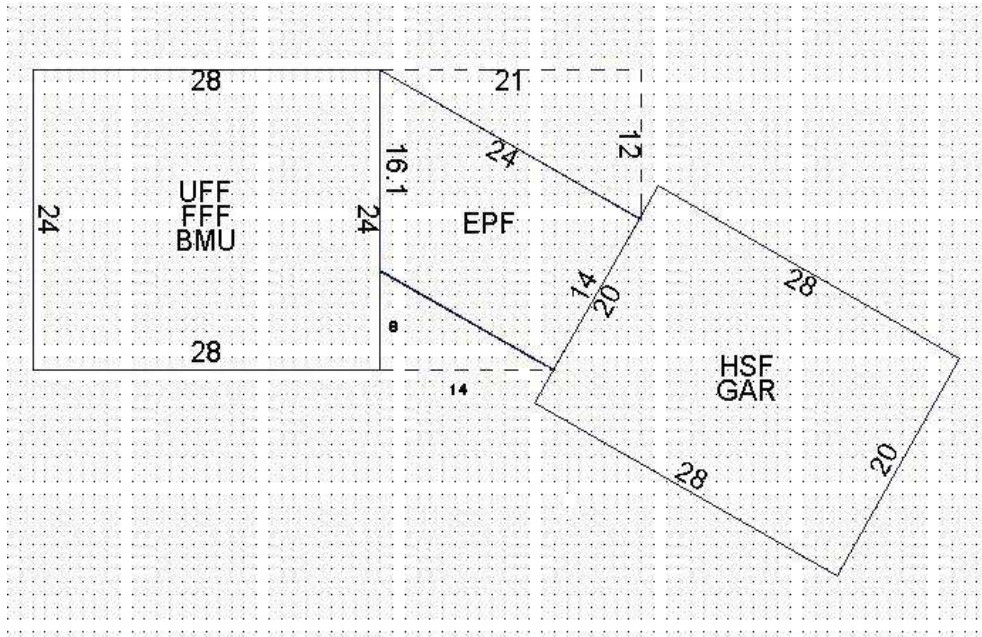
Represents dormer addition





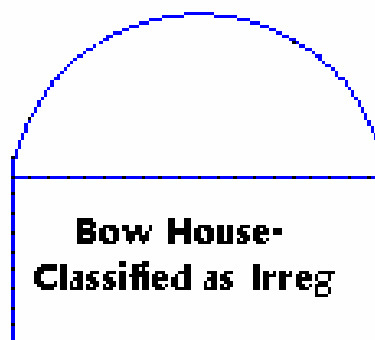
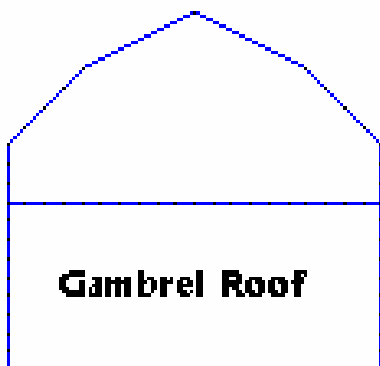
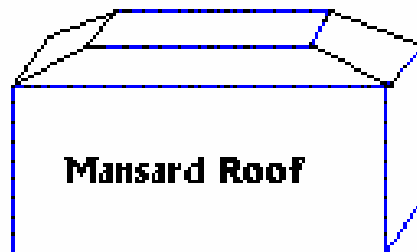
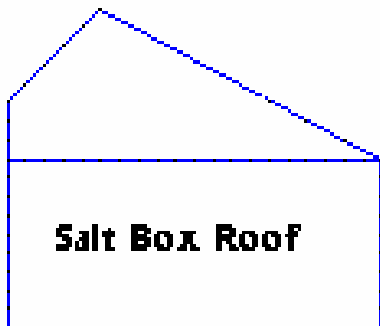
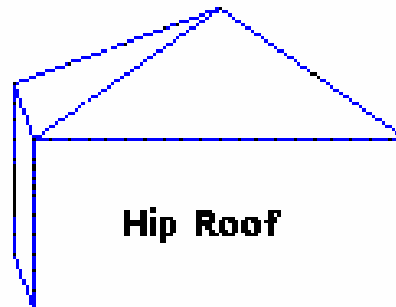
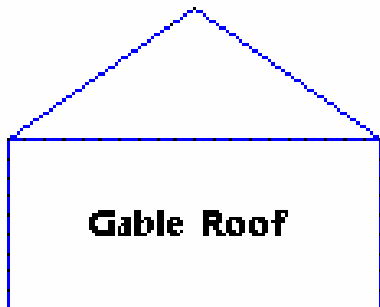
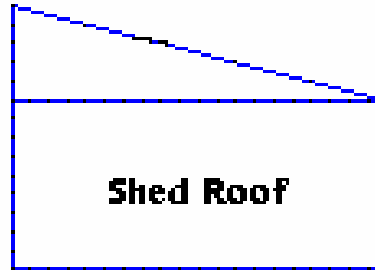
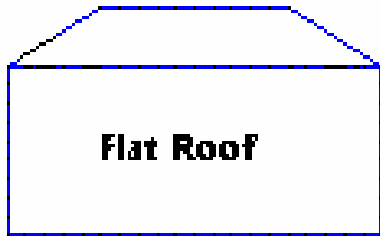
The grid on the back of the DCF is used to draw a sketch of the building to scale. Each point on the grid represents 2 feet, unless otherwise noted by the field person on the sketch.

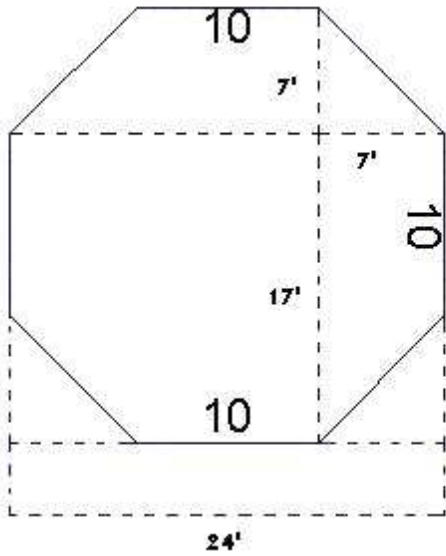
Each section is labeled by existing floors starting with the attic, upper floors, first floor or ground floor and then the basement. Order of the labels does not affect the value, but it does look more correct when labeled top down.



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

ROOF TYPES





(Only one set is needed when the other angles are the same).

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

SECTION 2

PRIOR DRA GENERAL STATISTICS

Prior Sales Analysis Information

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

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

<i>Assessment to sales ratio:</i>	<i>90% to 110%</i>
<i>Coefficient of Dispersion (COD):</i>	<i>Not Greater Than 20</i>
<i>Price Related Differential (PRD):</i>	<i>.98 to 1.03</i>
<i>Difference between Strata:</i>	<i>5%</i>
<i>Strata:</i>	<i>Land only</i>
	<i>Residential Land & Buildings</i>
	<i>Commercials</i>
<i>Confidence Level:</i>	<i>90%</i>

DRA PRIOR YEAR RATIO RESULTS

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

Ratio Study Year 2020

Overall Median Assessment to Sales Ratio:	<u>91.3%</u>
Coefficient of Dispersion:	<u>15.5</u>
Price Related Differential:	<u>1.04</u>

	<u>Ratio</u>	<u>COD</u>
Residential Land Only Sales:	<u>N/A</u>	<u>N/A</u>
Residential Improved Sales:	<u>N/A</u>	<u>N/A</u>
Commercial Land & Building Sales:	<u>N/A</u>	<u>N/A</u>

SECTION 3

VALUATION PREMISE

- A. THREE APPROACHES TO VALUE HIGHEST & BEST USE**
- B. ZONING**
- C. TOWN PARCEL BREAKDOWN**
- D. TIME TRENDING**
- E. NEIGHBORHOOD CLASSIFICATION**
- F. BASIC MASS APPRAISAL PROCESS**
- G. ASSUMPTIONS, THEORIES & LIMITING FACTORS**

A. Three Approaches to Value

Income: The “value” of real estate represents the worth of all rights to future benefits which arise as a result of ownership. An investor purchases property for the benefits (income) that the property is expected to produce. Expectation of receipt of these benefits provides the inducement for the investor to commit his own funds as “equity capital” to ownership of a piece of real estate. The value of the property depends on its earning power. The Income Approach to Value is a method of estimating the present value of anticipated income benefits. This process of discounting income expectancies to a present worth estimate is called “capitalization.” This present worth estimate, the result of the capitalization process, is the amount that a prudent, typically informed purchaser would be willing to pay at a fixed time for the right to receive the income stream produced by a particular property.

In mass appraisal, the income approach is generally of limited use as it requires the property owners to provide income and expense information that, for the most part, they are unwilling to provide and do not have to provide by law. When it is provided, it is almost always with the stipulation that the information be kept confidential. For the above reasons, the income approach is mostly used as a general check against the sales cost approach used in mass appraisal work based on published averages for various property types. Although held confidentially, when income data is provided, it will be considered and noted on the property record card. The Income Approach to value was not utilized for the above-stated reasons.

Sales: The Sales Approach to Value is a method for predicting the *market value* of a property on the basis of the selling prices of comparable properties. Market value in the context of this approach means the most probable selling price under certain terms of sale or a sale for cash or the equivalent to the seller with normal market exposure.

Cost: The Cost Approach is that approach in appraisal analysis which is based on the proposition that the informed purchaser would pay no more than the cost of producing a substitute property with the same utility as the subject property. It is particularly applicable when the property being appraised involves relatively new improvements which represent the highest and best use of the land or when relatively unique or specialized improvements are located on the site and for which there exist no comparable properties on the market.

In the “Cost Approach,” the property to be appraised is treated as a physical entity, separable for valuation purposes into site and improvements.

Although the three-approach system has become widely used, the Sales Approach is clearly the central, if not the only relevant approach in estimating the value of some types of properties. The rationale of the Sales Approach is that a purchaser will usually not pay more for a property than he would be required to pay for a comparable alternative property (*principle of substitution*). Furthermore, a seller will not take less than he can obtain elsewhere in the market. The *method* of the Sales Approach is an empirical investigation in which the prediction of the most probable selling price is based on actual qualified market sales of comparable properties.

A qualified sale is one which reflects the true market value of the property sold. Various definitions have been offered for the term “market value,” but all are predicated, as a rule, upon the following basic assumptions:

1. That the amount estimated is the highest price in terms of money for which the property is deemed most likely to sell in a competitive market.
2. That a reasonable time is allowed for exposure in the open market.
3. That payment is to be made in cash or on terms reasonably equivalent to cash or on typical financing terms available at the time of appraisal.
4. That both buyer and seller are typically motivated and that the price is not affected by undue stimulus.
5. That both parties act prudently and knowledgeably and have due knowledge of the various uses to which the property may be put.

The following is a recent definition of “market value” approved by the American Institute of Real Estate Appraisers and the Society of Real Estate Appraisers:

The highest price in terms of money which a property will bring in a competitive and open market under all conditions requisite to a fair sale, the buyer and seller, each acting prudently, knowledgeably and assuming the price is not affected by undue stimulus.

As a practical matter, a market value appraisal/assessment is the value the property would most probably or reasonably sell for as of a given date, if sufficient time had been allowed to find a buyer and if the transaction was typical of existing market conditions.

*The above definitions were extracted from
The Encyclopedia of Real Estate Appraising 3rd Edition.*

However, it must be noted that the lack of direct local comparable sales data does not mean a feature that adds or detracts from value should be ignored. As assessors, an opinion of value must still be developed and we cannot ignore positive or negative features. NH law requires that all factors affecting value be considered. The knowledge and years of experience of the job supervisor is critical, not only when sales data exists, but more so when lacking credible local sales data, common sense and consistency must prevail.

MARKET MODIFIED COST APPROACH TO VALUE

This approach to valuing a large universe of properties, such as an entire municipality, is the most common approach used in mass appraisal, particularly for residential property types. It is a mixture of the cost and market approaches to value. It recognizes the principal facts or information of the property and uses a consistent cost formula to develop equitable values for all property in the Municipality. Then those cost values are compared to actual sales in the community. The results are used to modify the cost tables to enable the formula to more closely follow the actual real estate market data.

If either an individualized income approach or the mass income approach to value was employed for the valuation the record card will indicate “market income approach to value”. All other records that lack an indication on the property record card of an income approach rely upon the market modified cost approach to value. When the mass income approach to value is used, all 3 approaches are still considered and reconciled by the supervisor to determine which approach is used. The income report in *Section 9.D.* provide both the income value used and the cost approach value developed. When sufficient market data exists, the mass income model will generally be employed.

AVITAR's

CAMA: Computer Assisted Mass Appraisal

Mass Appraisal

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

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

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

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

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

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

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

THE SALES DATA

At the beginning of the process, copies of all qualified arms length sales which occurred in town over the past two years are compiled. These sales are then sorted into two categories: Vacant and Improved.

The vacant land sales are then analyzed to help us identify neighborhoods, excess land values, lot values, waterfront or view influence and other values/factors necessary to properly, fairly and accurately assess land.

In the case where land sales are few or non-existing, the land residual method is used. While somewhat more technical, it is an equally accurate method whereby all relatively newly built home sales are reviewed, the building values are estimated by the use of cost manuals and local contractors, when available. The building value is then deducted from the sale price, leaving the residual value of the developed land.

We then develop cost tables for improvements to the land. Once all the physical data for each property is collected and the sales data verified, we then compute new total values for each property and test against actual sales data, hence, the Market Modified Cost Approach to value CAMA system.

Please note that not every technique described herein is used in every project. The most appropriate methods are used for each project based on the data available.

HIGHEST & BEST USE

For this revaluation/update, unless otherwise noted on the assessment record card, the highest & best use of each property is assumed to be its current use.

Individual property highest and best use analysis is not appropriate for mass appraisal.

“Highest & best use,” has been defined as: that reasonable, legal and probable use that will support the highest present value.... as of the effective date of the appraisal.

It has been further defined as that use, from among reasonably probable and legal alternative uses, found to be physically possible, appropriately supported, financially feasible and which result in the highest land value. In those cases where the existing use is not the highest & best use, it shall be noted on the individual assessment record card.

There are several instances where property is not assessed at its full market value/highest & best use and most of these fall under the jurisdictional exceptions from USPAP compliance.

The following statutory provisions allow for assessments other than at market value/highest and best use:

- 79-A:5 Open space/current use land
- 79-B:3 Conservation Restrictions
- 79-C:7 Discretionary Easements
- 75:11 Residences on commercial or industrially zoned land
- 72:B Earth & excavations
- 79:D Discretionary Preservation Easements
- 79:E Community Revitalization Tax Relief Incentive
- 79-F Land under qualifying farm structures
- 79-G Land & buildings that qualify as historic buildings
- 79-H Qualified chartered public schools
- 75:1-a Low Income Housing Tax Credit properties
- 79:74 Renewable generation facility properties subject to voluntary payment in lieu of taxes

Please refer to the specific RSA for more detailed information. There are also other instances such as transitional use or when properties are not 100% complete where the assessment may be something other than market value or assessed at its highest & best use. These situations are normally noted on the specific assessment record card.

B. Zoning

Local zoning, if enacted, is a very important part of the valuation process as it defines what can or can not be done with land in defined areas of the municipality. It further sets the standards for the required lot size and road frontage needed for each zone.

Local zoning as provided by the municipality as in effect for the assessment date of April 1st, the year of this valuation process is described below.

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

The requirements of the local zoning ordinance, in effect for the assessment date of April 1, 2021, are as follows:

Zone 1 – Common Historic District

Area - Minimum land area is one (1.0) acre.

Frontage - Minimum frontage requirement is one hundred fifty (150) feet.

Zone 3 – Rural District

Area - Minimum land area is two (2.0) acres.

Frontage - Minimum frontage requirement is one hundred fifty (150) feet.

Zone 4 – Lake District

Area - Minimum land area is two (2.0) acres.

Frontage - Minimum frontage requirement is one hundred fifty (150) feet.

C. TOWN PARCEL BREAKDOWN

Hebron Parcel Count

	# of Parcels	Value
RESIDENTIAL LAND ONLY (not including current use):	202	\$ 26,227,300
RESIDENTIAL LAND ONLY WITH CURRENT USE:	34	\$ 1,064,559
RESIDENTIAL LAND & BUILDING (not including current use): Median: \$ 417,500	580	\$ 350,886,200
RESIDENTIAL LAND & BUILDING WITH CURRENT USE:	13	\$ 7,993,947
MANUFACTURED HOUSING ON OWN LAND:	8	\$ 1,199,300
MANUFACTURED HOUSING ON LAND OF ANOTHER:	0	\$ 0
RESIDENTIAL CONDOMINIUMS:	Included in Residential Buildings	
DUPLEX & MULTI-FAMILY:	2	\$ 806,300
COMMERCIAL/INDUST. LAND ONLY (not including current use):	14	\$ 475,600
COMMERCIAL/INDUST. LAND & BUILDING (not including current use):	5	\$ 2,646,600
COMMERCIAL/INDUST. WITH CURRENT USE:	1	\$ 4,232,726
UTILITY:	4	\$ 5,620,300
TOTAL TAXABLE:	863	\$ 401,152,832
TOTAL EXEMPT/NONTAXABLE:	55	\$ 36,780,900
TOTAL NUMBER OF PARCELS:	918	
(TOTAL NUMBER OF CARDS):	1031	
PROPERTIES WITH VIEWS (included above):	182	
PROPERTIES WITH WATER FRONTAGE (included above):	372	
DRA CERTIFICATION YEAR:	2021	

D. Time Trending

This is the process by which sales data is equalized to account for time. The “market” is dynamic and ever changing. It is either stable, appreciating or depreciating over time. It is this effect of time that must be analyzed to enable the reliable use of sales 1 or 2 years prior to, or even after the assessment date.

The analysis of property which has sold twice in a relatively short period of time with no changes/improvements between the two sale dates is ideal for this calculation.

Additionally, a review of surrounding municipal trends via New Hampshire DRA’s annual ratio study reports for 3 consecutive years, as well as local Realtor information can be used to reconcile an opinion of the current market trend or lack thereof. It should also be noted that, in a depreciating market, a negative trend factor may be discovered and used, which would adjust sale prices for the passage of time.

The following is a summary of the analysis of the sales used broken down by year, a review of the Department of Revenues sales ratio studies for 2019 and 2020, and an analysis of one paired sale or a property that sold twice.

<u>Sales Analysis Results</u>	<u>Year</u>	<u>Median Ratio</u>	<u>Year</u>	<u>Median Ratio</u>
	2019	0.8801	2020	0.9061
	2020	0.9061	2021	0.7213

To determine a trend factor for 2020 using the sales analysis, we took the difference between the 2019 and 2020 ratios (2.6), divided that number by the 2019 ratio of 88.01% which resulted in a negative trend factor of -2.95% or -0.25% per month.

To determine a trend factor for 2021 using the sales analysis, we took the difference between the 2020 and 2021 ratios (18.48), divided that number by the 2020 ratio of 90.61% which resulted in a positive trend factor of 20.4% or 1.7% per month.

The average of this analysis suggests a positive 0.725% per month trend.

DRA Equalization Ratio Study

<u>Year</u>	<u>Median Ratio</u>
2019	84.3%
2020	91.3%

To determine a trend factor for 2020 using the sales analysis, we took the difference between the 2019 and 2020 ratios (7), divided that number by the 2019 ratio of 84.3% which resulted in a negative trend factor of -8.3% or -0.69% per month.

We also analyzed 2021 qualified sales through 4/1/2021; however, as this analysis reflected only a portion of 2021, the ratio for the entire year doesn’t exist.

The average of this analysis suggests a negative -0.69% per month trend.

In addition, we completed a paired sales study which represents a trend from 2019 through 2021.

Sale #	Map/Lot	Sale #1 Date/Price	Sale #2 Date/Price	Percent Change	Mos. Between Sales	% Per Month
1.	17-44	07/19 \$45,000	07/20 \$52,600	+16.9	12	+1.41
2.	18-HCE-1	05/19 \$112,533	08/20 \$130,000	+15.5	15	+1.03

The average of these 2 sales suggests a positive 1.22% per month trend.

Summary

The conclusions reached by each analysis suggest a market change of between negative -0.69% to a positive 1.22% per month. Due to the DRA Equalization Study including supplemental sales that did not necessarily occur during the specific time frame, which could skew the results, we relied more on our sales analysis to determine the trend to April 1, 2021. As such, the trend used will be 0.725% per month, the average of our 2020 and 2021 average analysis results, which seems reasonable in this market.

E. Neighborhood Classification

Market Value Influences

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

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

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

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

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

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

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

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

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

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

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

Neighborhoods are classified by alphabetical letters, as follows:

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

E = Average or most common

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

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

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

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

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

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

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

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

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

F. Basic Mass Appraisal Process

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

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

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

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

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

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

G. Assumptions, Theories & Limiting Factors

Assumptions

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

Theories

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

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

Limiting Factors

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

SECTION 4

CAMA SYSTEM

A. INTRODUCTION TO THE AVITAR CAMA SYSTEM

A. INTRODUCTION TO THE AVITAR CAMA SYSTEM

THE POINT SYSTEM - An Industry Standard

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

Each building is first measured and sketched showing the actual footprint of the building and various story heights. Then the following attributes are listed:

Roof Style & Cover	Example – Gable or Hip/Asphalt
Exterior Wall	Example – Clapboard/Vinyl (Up to Two Different Exteriors can be listed, using the two most predominant)
Interior Wall	Example – Plaster/Wood (Up to Two Different Interiors can be listed, using the two most predominant)
Floor Cover	Example – Pine/Softwood & Carpet (Up to Two Different Floor Covers can be listed, using the two most predominant)
# of Bedrooms	
# of Bathrooms	
# of Bath Fixtures	
Extra Kitchen	
Central Air	
Generator	
Fireplaces	If no point value associated in the cost tables, then fireplaces are still valued in the extra features.
Heat	Example – Oil/FA Ducted (This is an oil fired furnace with forced air ducted system)
Quality	Example – A4 Exc (Here A=average, A1 is one grade better and A4 is 4 graders better)

Com. Wall	Example – Commercial Wall Frame Construction Use for commercial buildings to account for various structures.
Size Adjustment	Size adjustment is the factor that accounts for the economy of scale theory which means the more of anything you purchase at one time, the lower the unit cost. As such, a larger home will have a factor less than 1.00, while a smaller home will have a factor greater than 1.00 to account for per square foot cost variation.
Base Rate	This is the gross base square foot cost that this building, as well as all other similar buildings will start at.
Bldg. Rate	Building Rate – After consideration of all building materials and quality of construction, a building rate is developed which can be greater and lower and 1.00 based on material, quality and includes the size adjustment.
Com. Wall Factor	In the case of a commercial property, an added factor may be needed to account for various commercial structural frames.
Adjusted Base Rate	<p>Base rate times building rate times commercial wall factor equal the unique adjusted base for this structure. Therefore, two identical homes with slightly different square feet will have slightly different adjusted base rates as the economy of scale will come into play. Also, two identical size and style homes with various exterior wall materials may also vary in adjusted base rates slightly to account for the various market appeal/desirability and value of each material.</p> <p>The Adjusted Base Rate is then multiplied by the total effective area of the house to develop a replacement cost new for that structure.</p>

Bedroom & Bathroom Data

While the number of bedrooms is a valuable commodity for most homes, the accompanying number of bathrooms or fixtures plays a pivotal role. A house with 5 bedrooms and only 1 bathroom is functionally obsolete as the plumbing cannot equally handle the bedrooms, as such a similar house with 5 bedrooms and 2 bathrooms would command a higher market value, all other things equal. As such, a weighting system was developed by Avitar to weight the number of bedrooms to bathrooms to develop an adjusting factor to account for this obsolescence when it existed. Therefore, it is not solely the bedroom or bathroom count that effects value, but the combination of both.

Sample Calculation

Note: The examples provided may not necessarily use the point table developed for your town. The actual point table for your town can be found in *Section 9*.

Example Listing Data

EXTERIOR WALLS

Prefab Wood Panels = 32 points

Brick on Veneer = 37 points

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

ROOF STRUCTURE & COVER

Gable or Hip = 3 points

Asphalt or Comp. = 3 points

Point values are added together = 6

INTERIOR WALLS

Drywall = 27 points

Plaster = 27 points

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

HEATING FUEL & TYPE

Oil Fuel = 1 point

Hot Water = 6 points

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

FLOOR COVER

Carpet = 10 points

Hard Tile = 12 points

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

TOTAL STRUCTURAL POINTS COMPUTED	= 85
---	-------------

BED & BATH LIST DATA

Bedroom = 3 # Bathrooms = 1.5

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

#Bedrooms->	0 - 1	2	3	4	5+
#Baths					
00.0	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 (Add to previously computed structural points of 85)

TOTAL STRUCTURAL POINTS INDEX = 97

QUALITY ADJUSTMENT FACTORS

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, times the total structural point index = QUALITY ADJUSTMENT FACTOR, which is expressed as a percentage value.

97 x 1.10 = **1.067 QUALITY ADJUSTMENT FACTOR**

<u>DESCRIPTION</u>	<u>% ADJUSTMENT</u>	
Minimum	70%	
Below Average	80%	
Average	100%	IT IS IMPORTANT TO NOTE that the quality index is a percent value and the decimal point is necessary in calculations. <u>Quality index for your community can be found in Section 9.</u>
Average + 10	110%	
Average + 20	120%	
Average + 30	130%	
Excellent	140%	
Excellent + 10	150%	
Excellent + 20	160%	
Excellent + 40	180%	
Excellent + 60	200%	

EFFECTIVE AREA CALCULATIONS

The calculation of effective area is applied in order to adjust for the differences in square foot construction costs in the various subareas of the building as compared to the principal living area. The SUB-AREA ID table shows the effective area which is the actual area adjusted by the cost factors for each subarea. Cost factors for all subareas for this community can be found in the Final Valuation Cost Tables of this manual. (Section 9C.)

EXAMPLE: BUILDING AREA CALCULATIONS

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

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

EXAMPLE:

If the base rate is \$85 for a residential house, the cost of a deck is not \$85/square foot, it is more accurately expressed as only 10% or \$8.50/square foot. As such, this 192 square foot deck can be valued as follows: 192 square feet x 10% = 19.2 sf x \$85 base rate = \$1,632 or \$85 x 10% = \$8.50 x 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 should be similar and all structures larger or smaller would be adjusted downward or upward (respectively) to account for the economy of scale. Size adjustment tables must be developed for each use: residential, commercial and industrial and will be found in Section 9. Final Valuation Tables of this manual for this particular community.

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. It is cost adjusted to account for the fact that up until 3 stories or more, it is generally less expensive during original construction to add square feet via story height than expanding the footprint which involves site work and foundation work. 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 with adjustments made by use of all the factors previously discussed. An example of which follows: (Base rates for your community can be found in *Section 9. Final Valuation Tables*).

Adjusted Base Rate Calculation

$$\begin{aligned} \text{Base Rate} \times \text{Story Height Factor} \times \text{Quality Factor Index} \times \text{Size Adjustment Factor} &= \\ \$85 \times .94 \times 1.067 \times .9776 &= \$83.34 \end{aligned}$$

FINAL BUILDING VALUE COMPUTATIONS

$$\begin{aligned} \text{Effective Area} \times \text{Adjusted Base Rate} &= \text{Replacement Cost New (RCN)} \\ 2,281 \times \$83.34 &= \$190,098 \end{aligned}$$

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

DEPRECIATION TYPES & USE

NORMAL AGE DEPRECIATION is based on the age of the structure and the condition relative to that age. New homes, while new, are average for their age, while older homes may be in better condition relative to their age.

EXAMPLE - 200 Year Old House

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

EXAMPLE - For the 200 year old home in good condition

Building Value	=	129,900
Depreciation	=	x 28%
Depreciation Value	=	- 36,372
<hr/>		
Depreciated Bldg. Value	=	93,528
- OR -		
Building Value	=	129,900
% Condition Good	=	x 72%
Depreciated Bldg. Value	=	93,528

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

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

- PHYSICAL:** Refers to the general condition of the building, or how well it has aged or been maintained in comparison to new buildings. Here is where the assessor can allow for an adjustment for items that are not consistent with the overall condition of the majority of the home.
- FUNCTIONAL:** Refers to the functional design of the building based on the current use, design, layout and new technology available, over and above the normal age depreciation.
- ECONOMIC:** Refers to depreciation caused by things which are exterior to the building and usually not controllable by the owner. Excessive traffic, active railroad tracks, airport nearby, are just a few examples.
- TEMPORARY:** Refers to depreciation given for a special reason which shall only exist for a short period of time. This is generally used for new construction to account for varying stages during the construction, as of April 1st in the assessing year.

LAND VALUE COMPUTATIONS

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

SAMPLE LAND CHART

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

Excess acreage at \$1,500 per acre

Base View Value = \$50,000

Base Waterfront = \$100,000

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

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

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

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

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

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

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 assessor'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.

SECTION 5

UNDERSTANDING YOUR PROPERTY RECORD CARD

ABBREVIATIONS, SAMPLES & DEFINITIONS

Notices may not be exact copies

Map: 000R42 Lot: 000008 Sub: 000000 (1) Card: 1 of 1 (2) 123 MOUNTAIN ROAD ANYTOWN PICTURE (8) Printed: 04/01/2021 (3)

OWNER INFORMATION (4)
DOE, JOHN
 FQY.TCPG
 3450 QWP VCR TQCF
 CPl VOY P.PJ 23456

SALES HISTORY (5)

Date	Book	Page	Type	Price	Grantor
03/12/2018	3587	2609	U151	525,000.00	



LISTING HISTORY (6)

09/21/20	ERHC		
01/29/20	ERPM		
04/02/19	ERPL		
02/26/15	ERVL		
01/09/15	INSP	MARKED FOR INSPECTION	
01/17/08	DWRM		

NOTES (7)

WHITE;TBHS=4 FULL, 2 HALF; DNP U2 ENT/EOPF; NICE SETTING, VIEW; FNDTN=STONE & CONCRETE. LAND=OWNER SAYS 252+ACRES RES-POND IS AMENITY TO PROP;LOW POSTED BSMT; DNP U FFF LIBRARY OR OFFICE AS BEDROOMS;TOF=14; 36X22 BMU FLAT ROOF;4/19; EXTENSIVE RENO ON-GOING; HQ, WAINSCOTTING, EXPOSED BEAMS, CUST DETAIL FEAT, BLT INS, TILE BTHS/SHOWERS ETC;REMOVED TREES=UNOBSV VU; UC=SOME FLRS/TRIM, KIT, MISC BTH FIX/PAINT,ELEC WORK, STAIRWAYS; 1/20; DNV1, PU AC, DECK, ENT, EST COMPLETE, RMVVD UC;

MUNICIPAL SOFTWARE BY AVITAR

CPl VOY P ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE (10)

Year	Building	Features	Land
2018	\$ 284,800	\$ 32,800	\$ 194,814
		Parcel Total: \$ 512,414	
2019	\$ 328,200	\$ 32,800	\$ 220,522
		Parcel Total: \$ 581,522	
2020	\$ 487,300	\$ 39,900	\$ 342,390
		Parcel Total: \$ 869,590	

EXTRA FEATURES VALUATION (9)

Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes
PATO	150	10 x 15	167	7.00	10	175	EST; SNOW
CARPORT WOOD	240	12 x 20	127	11.00	40	1,341	COND=DEPTH; DRT FLR
SHED-WOOD	144	12 x 12	171	10.00	60	1,477	ATT CARPORT
GARAGE-1 STY	1,800	36 x 50	69	30.00	70	26,082	
PATO	200	10 x 20	140	7.00	70	1,372	EST; SNOW/BRICK
FIREPLACE 3-STAND	1		100	6,500.00	100	6,500	
FIREPLACE-1STAND	1		100	3,000.00	100	3,000	INT FS; IN BMU
						39,900	

LAND VALUATION (11)

LAST REVALUATION: 2020

Zone: RURAL Minimum Acreage: 2.00 Minimum Frontage: 225

Land Type	Units	Base Rate	NC Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes				
IF RES	2,000	ac		83,000	E	100	110	95	100	90	--	ROLLING	100	78,100	0	N	78,100
IF RES	39,890	ac		x 2,500	X	58			100	90	--	ROLLING	100	52,100	0	N	52,100
FARM LAND	26,000	ac		x 2,500	X	58			100	90	--	ROLLING	100	33,900	66	N	7,514
UNMNGD OTHER	114,660	ac		x 2,500	X	58			100	90	--	ROLLING	100	149,600	33	N	5,076
UNMNGD OTHER	1,575,000	ft		x 40	E	100			100				100	63,000	0	N	0
VIEW *									100				100	61,800			61,800
JENNESS POND *									100				100	137,800	0		137,800
														576,300			342,390
														182,550			

Site: VERY GOOD Driveway: PAVED Road: DIRT/GRAVEL

*See 1.D.

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., (a table listing all descriptions and rates can be found in *Section 9C.*), and displays a description (as well as dimensions when appropriate), the unit rate, condition and final value. The grand total is rounded to nearest \$100. Also, included is a brief notes section for each extra feature item listed.
- 10) **PARCEL TOTAL TAXABLE VALUE** - Is located about halfway down the right side of the card and displays prior years and current assessed value summarized as buildings, features and land and then the card total value. In the case of a multi-card parcel, in the current year column an additional value will be displayed for the total parcel value just below the card total value, whereas the prior year values will only show the total assessed value of the entire parcel.
- 11) **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. Refer to the land pricing table for clearer definition of the land pricing table.

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, which are referring to the condition of the site development and landscaping.

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

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

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

Units - Size of land being assessed on each line.

AC = Acres

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

WF = Waterfront Feet

If there are views, they will display here with subject, distance, depth and width as defined in *Section 9.C*.

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.

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

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

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. Current use condition for grade, location & site quality as defined in DRA Current Use Rules for forest categories. An entry of 100 means the maximum value and 0 means the minimum. The SPI is provided by the landowner for farm land.

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.

- 12) See *Section 1.D. Listing the Property – Views*. *Views & Section 9.C. Final Valuation Tables (Views & Waterfront)*.

Map: 000R42 Lot: 000008 Sub: 000000 Card: 1 of 1 123 MOUNTAIN ROAD ANYTOWN Printed: 04/01/2021



PICTURE (1)

OWNER (2)
DOW, JOHN
 O'BRIEN, KAREN JOY
 123 MOUNTAIN ROAD
 ANYTOWN, NH 01324

OWNER (2)

TAXABLE DISTRICTS (3)

District	Percentage

PERMITS (5)

Date	Permit ID	Permit Type	Notes
11/20/19	2019000256	RENOVATION	FIRST PERMIT # 201800097
06/11/18	2018000097	RENOVATION	

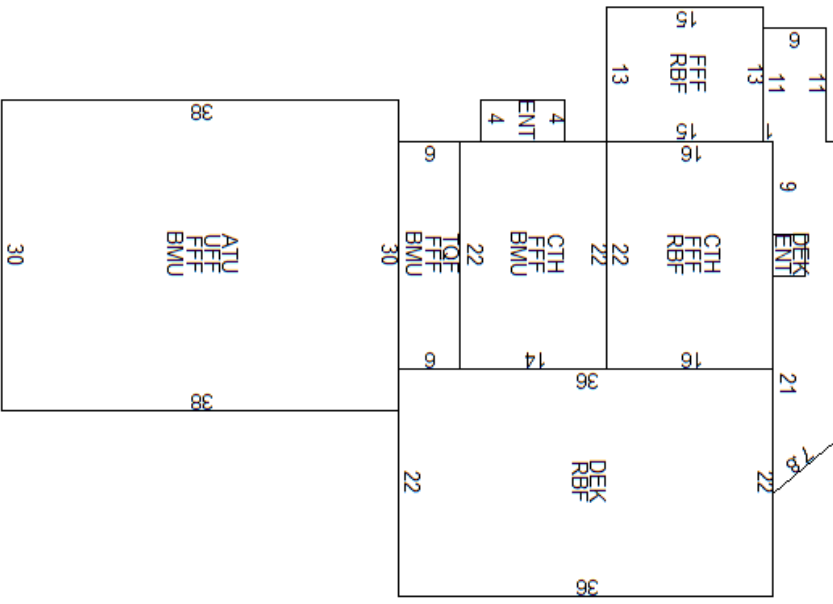
BUILDING DETAILS (4)

Model: 2.50 STORY COLONIAL
Roof: GABLE OR HIP/ASPHALT
Ext: CEDAR/REDWD
Int: DRYWALL/PLASTERED
Floor: HARDWOOD/PINE/SOFT WD
Heat: GAS/EA DUCTED
 Bedrooms: 4 Baths: 5.0 Fixtures: 18
 Extra Kitchens: Fireplaces:
 A/C: Yes 100.00 % Generators:
 Quality: A6 EXC+20
 Com. Wall:
 Size Adj: 0.8492 Base Rate: RSA 88.00
 Bldg. Rate: 1.4087
 Sq. Foot Cost: \$ 123.97

BUILDING SUB AREA DETAILS (7)

ID	Description	Area	Adj.	Effect.
ATU	ATTIC	1140	0.10	114
UPF	UPPER FLR FIN	1140	1.00	1140
FFR	FST FLR FIN	2127	1.00	2127
BMU	BSMNT	1580	0.15	237
TQF	3/4 STRY FIN	132	0.75	99
DEK	DECK/ENTRANCE	1221	0.10	122
RBF	RAISED BSMNT	1339	0.75	1004
CTH	CATHEDRAL	660	0.10	66
ENT	ENTRY WAY	44	0.10	4
GLA:	3,366	9,383		4,913

SAMPLE APPRAISAL CARD



(6)

2020 BASE YEAR BUILDING VALUATION (8)

Market Cost New: \$ 609,065
 Year Built: 1776
 Condition For Age: EXCELLENT 20 %
 Physical:
 Functional:
 Economic:
 Temporary:
 Total Depreciation: 20 %
 Building Value: \$ 487,300

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

Model – Story Height/Building Type

Roof - Style & Material Cover

Ext - Exterior Wall Cover

Int - Interior Wall Material

Floor - Floor Cover Material

Heat - Type & Fuel

Bedrooms - # of Bedrooms

Bath - # of Baths

Fixtures - Total # of Bath Fixtures

Extra Kitchens – In-law or Living Area Kitchen

Fireplaces

A/C - Central Air

Generators

Quality - Building Quality Description

Com Wall - Commercial Wall Structure

Size Adj - Size Adj Factor

Base Rate - Bldg Sq Ft Cost

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

Sq. Foot Cost - Final Adjusted Bld Sq Ft Cost

- 5) **PERMITS** - Area to keep track of issued building permits, manually or automatically from the Avitar Building Permit module, if town building inspector is using that module.
- 6) **BUILDING SKETCH** - It is the area in which the CAMA generated sketch can be found. Labeling of all sections is located within each area. The acronyms in the sketch, which consists of three letters, are shown to the right of the sketch in the Building Sub Area Details section in a more readable, but still in an abbreviated format.
- 7) **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 x \$86 base rate = \$860. As you can see, using the adjustment this way is the same, but it enables the computation of the total effective area for use in the overall size adjustment computation and for comparing the effective area of comparable structures.

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

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	OKB	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		

SAMPLE - LIST LETTER

TOWN OF ANYTOWN
325 MAIN STREET
ANYTOWN, NH 04367

DOW, JOHN('LCPG
145 O QWPVCIP TQCF
""ANYTOWN, NH 04567

Map Lot Sub : 0000T64 00000: 000000

April 1, 2021

Dear Property Owner:

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

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

Please call **603-123-4567 STARTING Monday, 4/12/21 thru Thursday, 4/8/21**
between 8:00 am & 4:30 pm to arrange an appointment in the near future for an interior inspection of your property. Please have this notice available when you call.

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

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

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

SAMPLE - PRELIMINARY NOTICE OF VALUE

Town of Anytown
Board of Selectmen
123 Main Street
Anytown, NH 02345

DOW, JOHN & JANE
123 MOUNTAIN ROAD
ANYTOWN, NH 02345

Map Lot Sub : 000R42 000008 000000

NOTICE OF PRELIMINARY ASSESSMENT VALUES - July 6, 2021

Dear Property Owner:

The **Town of Anytown** has contracted with Avitar Associates to perform a town wide update of values. Sales prior to the April 1st assessment date are relied upon to establish new base land and building rates with the goal of bringing all assessments to 100% of fair market value. The new assessed values established for your property during the recent update are listed below.

To view your property record card online, go to www.avitarassociates.com and select **Online Data**.

Log in using the **Subscriber** option with **Username: anytown** and **Password: anytownwn**.

The website also provides links to resources designed to help you understand the codes, notes, abbreviations, and other information on your property record card. Data will be available for 30 days on this website, **but informal review appointments are not necessarily available for 30 days.**

If you feel an error exists and would like to schedule a phone appointment to review your assessment or to contact us with specific questions, please go to www.avitarassociates.com/appointments for details. Appointments are only available for a limited time (not necessarily for 30 days), therefore we urge you to logon as soon as possible and schedule an appointment to ensure you are afforded the opportunity for review. If you do not have access to the internet, and no one else is available to assist you, contact the Town Hall and they can make an appointment for you. Unlike in previous years, we will not be holding face to face meetings this year. Rather, we will contact you at the phone number you provide for your scheduled appointment.

We know many of you are also concerned about the impact that this pandemic will have on property values. As assessments are as of April 1, we have been monitoring the market closely and have not seen any impacts up to that point. That does not mean it will not have an impact, only that perhaps due to the historically low interest rates and a shortage of housing stock we have not yet seen evidence to indicate a market change.

The value of solar energy systems are now being included in your assessment. If your Town has adopted a solar exemption and you have applied for it and been approved, the solar exemption will appear on your tax bill but not on your assessment.

Please note that you should not try to estimate your next tax bill by multiplying your new assessment and the old tax rate as it will produce an erroneous tax amount. If the total value of the Town increases, then the tax rate will drop proportionally, barring any significant changes in spending voted in at Town & School district meetings. **The newly established values will not be implemented until the December bill.**

This pandemic has changed our normal appointment and review process. We appreciate your patience and thank you for your cooperation.

Land Value: \$ 342,390

Buildings/Features: \$ 527,200

Total Parcel Value: \$ 869,590

SAMPLE - SECOND NOTICE OF VALUE AFTER PRELIMINARY HEARINGS

Town of Anytown
Office of the Selectmen
325 Main Street
Anytown, NH 02367

DOW, JOHN (ICPG
145 MQWP VCR TQCF
ANYTOWN, NH 02367

Map Lot Sub : 000001 000001 000001

August 5, 2021

Dear Property Owner:

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

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

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

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

Sincerely,
Avitar Associates of NE, Inc.
Contract Assessor

Land Value: \$ 73,300

Improvements: \$ 163,800

Total Parcel Value: \$ 237,100

DEFINITIONS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Assessed Value: (1) A value set on real estate by a government as a basis for levying taxes; (2) The monetary amount for a property as officially entered on the assessment roll for purposes of

computing the tax levy. Assessed values differ from the assessor's estimate of actual (market) value for three major reasons: fractional assessment ratios, partial exemptions, and decisions by assessing officials to override market value.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Double Net Lease (NN): This type of lease requires only the tenant to pay property taxes and insurance premiums in addition to rent.

Effective Gross Income (EGI): The potential gross income, less vacancy and collection loss, plus miscellaneous income.

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

Encumbrance: Any limitation that affects property rights and value.

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

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

Estate: A right or interest in property.

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

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

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

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

Functional Depreciation: Synonymous with the preferred term “obsolescence”.

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

Gross Lease (GR): Is a monthly rent including an estimated utility cost.

IAAO: International Association of Assessing Officers.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Modified Gross Lease (MG): This type of lease sits somewhere between a triple net lease and a gross lease and varies. Some expenses may be included and are defined on a lease by lease basis.

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

Net Operating Income (NOI): (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 Leasable Area (also referred to as rentable square footage): The area within a building or structure that is actually occupied by an individual tenant. Net leasable area does not include any of the common areas, such as lobbies and restrooms shared by other tenants.

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

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

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

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

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

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

Potential Gross Income (PGI): The sum of potential gross rent and miscellaneous income, that is, the income from rent and other sources that a property could generate with normal management, before allowing for vacancies, collection loss and normal operating expenses.

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

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

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

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

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

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

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

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

Single Net Lease (N): This type of lease requires the tenant to pay only the property taxes in addition to rent.

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

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

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

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

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

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

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

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

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

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

Triple Net Lease (NNN): This type of lease requires the tenant to pay ALL expenses in addition to rent.

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

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

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

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

SECTION 6

SALES DATA

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

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

Effective date of this revaluation is 4/1/2021.

Sales that occurred between 4/1/2019 and 4/1/2021 were used in the preliminary analysis.

Sales that occurred between 4/1/2019 and 8/13/2021 were used in the final analysis. Sales after 4/1/2021 may not have been visited for verification.

A total of 48 qualified sales were used in the preliminary analysis/testing & 57 qualified sales were used in the final analysis/testing.

B. Qualified & Unqualified Sales Report

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

The sales list includes the following abbreviations, defined here:

LC=Land Use Code

CI Comm/Ind
EX-F Exempt-Federal
EX-M Exempt-Municipal
EX-P Exempt-PILT
EX-S Exempt-State
R1 1F Residential (1F = One Family)
R1A 1F Residential Water Access
R1W 1F Residential Waterfront
R2 2F Residential (2F = Two Family)
R2A 2F Residential Water Access
R2W 2F Residential Waterfront
R3 3F Residential (3F = Three Family)
R3A 3F Residential Water Access
R3W 3F Residential Waterfront
R4 4F Residential (4F = Four Family)
R4A 4F Residential Water Access
R4W 4F Residential Waterfront
UTL Utility-Other
UTLE Utility-Electric
UTLG Utility-Gas
UTLW Utility-Water

NC=Neighborhood Code

A	60%	40%	Below the Average
B	70%	30%	Below the Average
C	80%	20%	Below the Average
D	90%	10%	Below the Average
E	100%		Average for the Town
F	110%	10%	Above the Average
G	120%	20%	Above the Average
H	130%	30%	Above the Average
I	140%	40%	Above the Average
J	150%	50%	Above the Average
K	160%	60%	Above the Average
L	170%	70%	Above the Average
M	180%	80%	Above the Average
N	190%	90%	Above the Average
P	200%	100%	Above the Average
Q	225%	125%	Above the Average
R	250%	150%	Above the Average
S	275%	175%	Above the Average
T	300%	200%	Above the Average
X			Backland Not Having Road Frontage

BR=Building Square Foot Rate – See *Section 9C Final Cost Tables*

SH=Story Height

A	1 Story Frame	E	2.5 Story Frame
B	1.5 Story Frame	F	2.75 Story Frame
C	1.75 Story Frame	G	3 Story Frame
D	2 Story Frame	H	3.5+ Story Frame
		I	Split Level

EF AREA = Effective Area. This is the actual area of each section of the building adjusted for cost. In other words, 800 square feet of first floor is more valuable than 800 square feet of basement, so the basement square footage is adjusted down for cost and the total effective area is the sum of all the sub areas adjusted for cost.

I = This column will be either “I” for improved, meaning a land and building sale or “V” for vacant, meaning a land only sale.

Q = This column is “Q” for qualified market sale or “U” for unqualified market sale.

Hebron Sales Analysis Report

Ratio	Map	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Trended	Assessment	I	Q	Unqualified Description	Prior Year Assessment
	Sale Note								Eff. Area	Sale Price	Sale Date			Grantor	
0.785	000018	000HCE	000011	03	13.32	R1	F			\$ 205,000	\$ 160,900	V	Q	WOLSTENHOLME, MARC W.,	\$ 154,600
0.824	000018	000021	000000	03	2.02	R1	F	RSA	B	\$ 448,000	\$ 369,100	I	Q	LIND, KRISTINA S, TRU	\$ 248,600
0.873	000009	000004	000000	03	1.05	R1	E	RSA	A	\$ 227,533	\$ 198,600	I	Q	FRIEDRICH, DONNA M.	\$ 128,500
0.881	000008	000014	000000	03	2.00	R1	F	RSA	A	\$ 380,009	\$ 334,800	I	Q	SHARILLO, MICHAEL A.	\$ 213,600
0.906	000017	000019	000000	01	0.30	R1	F	RSA	C	\$ 360,000	\$ 326,100	I	Q	HARDY, DAVID R.	\$ 231,200
0.915	000020	000020	000000	03	18.20	R1	C			\$ 173,920	\$ 159,200	V	Q	ROCKHAVEN FINANCIAL, L	\$ 175,400
0.922	000018	000019	002B-1	03	5.00	R1	F	RSA	A	\$ 445,533	\$ 411,000	I	Q	CUMMINGS, WILLIAM C.	\$ 295,600
0.930	000007	000046	0002-1	03	6.08	R1	E			\$ 194,031	\$ 180,400	V	Q	SUGHRUE, PAUL E.	\$ 174,100
0.945	000007	000046	0003-4	04	22.39	R1	E			\$ 372,838	\$ 352,500	I	Q	SUGHRUE, PAUL E	\$ 336,600
0.951	000018	000029	000000	03	1.00	R1	F	RSA	B	\$ 333,920	\$ 317,500	I	Q	MORRIS, MARCIA	\$ 214,300
0.952	000020	000003	000000	03	130.00	R1	C			\$ 228,011	\$ 217,100	V	Q	SANDTON PARTNERS 08261	\$ 208,300
0.957	000018	000HCE	000001	03	10.15	R1	F			\$ 137,540	\$ 131,600	V	Q	GILES, THOMAS J, TRUS	\$ 97,600
0.957	000020	000002	000006	03	5.00	R1	G	RSA	D	\$ 645,869	\$ 618,100	I	Q	HANDBODE, FRANK M	\$ 553,600
0.959	000018	000030	000006	03	5.91	R1	G			\$ 257,250	\$ 246,600	V	Q	JACKSON, JOHN & DARLEN	\$ 242,300
0.963	00019A	0000BW	000016	04	0.39	R1A	D	RSA	B	\$ 409,072	\$ 394,100	I	Q	OBRIEN, MICHAEL W.	\$ 294,600
0.968	00018A	00001P	000020	04	0.33	R1A	F	RSA	A	\$ 284,060	\$ 275,100	I	Q	HALLORAN, MICHAEL V.	\$ 207,200
0.969	000020	000018	000000	04	1.30	R1W	C	RSA	D	\$ 1,543,500	\$ 1,494,900	I	Q	DONOVAN, DARREN J.	\$ 728,100
0.969	00018A	000020	000000	04	12.10	R1W	E	RSA	B	\$ 2,058,000	\$ 1,995,100	I	Q	TWOMBLY, STEPHEN G - T	\$ 963,700
0.971	000007	0000SG	021-07	04	0.66	R1A	F	RSA	E	\$ 2,000,000	\$ 1,942,800	I	Q	GILLERY, THOMAS E.	\$ 600,800
0.980	000018	000019	000001	03	1.91	R1	F			\$ 89,314	\$ 87,500	V	Q	LINDBERG, KEVIN W.	\$ 51,700

Ratio	Map	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Trended	Assessment	I	Q	Unqualified Description	Prior Year Assessment	
	Sale Note									Eff. Area	Sale Price	Sale Date		Grantor		
0.982	000018	000001	000002	03	2.09	R1	F	RSA	A	\$273,488	\$268,500	06/25/2020	I	Q	CAMPBELL, MARY	\$181,700
0.989	000007	000SHV	000006	04	0.00	R1	D	RSA	A	\$377,913	\$373,900	05/29/2020	I	Q	VAN BUSKIRK, DOUGLAS A	\$208,800
0.990	000018	000HCE	000005	03	5.27	R1	F			\$127,830	\$126,600	07/22/2020	V	Q	OLESEN, MARTIN C.	\$114,300
0.993	000020	000007	000H05	03	0.23	R1	G	RSA	B	\$868,760	\$862,400	04/01/2019	I	Q	FARRER, JOHN A.	\$583,200
0.996	000002	000007	000003	03	11.69	R1	D			\$134,969	\$134,400	05/21/2020	V	Q	GALBRAITH, DIANE - TRU	\$74,000
0.996	000007	000024	000011	04	0.00	R1	E	RCG	A	\$293,265	\$292,200	12/16/2020	I	Q	HILLSIDE INN #11, LLC	\$165,500
0.998	000023	000005	000000	03	0.50	R1	E	MHD	A	\$237,848	\$237,400	10/16/2020	I	Q	KEARNS, KATHLEEN MLIV	\$162,800
1.000	000001	0000BR	000010	03	2.07	R1	F			\$79,697	\$79,700	01/08/2021	V	Q	BERGIN, JOHN R	\$51,900
1.002	000007	000034	000001	04	1.04	RIA	G	RSA	C	\$508,661	\$509,600	03/29/2021	I	Q	BRUNI, ROBERT J - TRUS	\$349,000
1.005	000002	000007	000001	03	13.14	R1	D	RSA	A	\$297,992	\$299,500	06/03/2019	I	Q	RAMSAY, GORDON C AND A	\$231,000
1.006	000005	000006	000003	04	0.00	R1	E	RCT	D	\$626,100	\$629,600	10/28/2020	I	Q	TAGLIERI JR., EDMUND,	\$438,500
1.006	000020	000007	000H01	03	0.23	R1	G	RCT	D	\$608,350	\$612,100	08/17/2020	I	Q	MILLER, RICHARD	\$521,000
1.010	000018	000017	000000	04	1.10	RIW	E	RSA	B	\$1,208,363	\$1,220,200	09/04/2020	I	Q	MILLER, KEVIN D.	\$768,600
1.010	000018	000HCE	000012	03	23.77	R1	F			\$139,750	\$141,200	09/14/2020	V	Q	QIAN, KALJI	\$146,300
1.011	000017	000017	000000	01	1.20	R1	F	RSA	B	\$372,766	\$376,900	07/30/2020	I	Q	CRANDALL, ELAINE P	\$281,900
1.012	000017	000039	000000	03	4.67	RIW	E	RSA	B	\$297,661	\$301,200	11/01/2019	I	Q	CHASE, JANICE	\$224,700
1.014	00019A	0000BW	000009	04	0.23	RIA	D	RSA	A	\$337,512	\$342,300	12/22/2020	I	Q	MILLS, NANCY CHASE 199	\$201,300
1.016	000018	000030	000004	03	2.57	R1	G			\$241,740	\$245,500	03/16/2021	V	Q	LENSEN TRUSTEE, WILLI	\$240,700
1.016	000001	000013	0001-4	03	2.01	R1	G	RSA	C	\$477,855	\$485,600	09/05/2019	I	Q	NORTHRIDGE CONSTRUCTIO	\$375,000
1.016	000007	000046	0001-2	03	4.78	R1	E	RSA	D	\$485,888	\$493,900	05/29/2020	I	Q	SUGHRUE, PAUL E	\$456,800

Ratio	Map	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Trended	Assessment	I	Q	Unqualified	Description	Prior Year Assessment
	Sale Note								Eff. Area	Sale Price	Sale Date			Grantor		
1.017	000002	000013	000000	03	0.60	R1	E	RSA	A	\$ 196,940	08/19/2019		Q	AKERMAN, CRYSTAL L		\$ 141,000
1.021	000008	0000SG	000010	03	0.68	RIA	F	RSA	B	\$ 404,013	09/22/2020		Q	NICHOLSON TRUST, BARBA		\$ 302,200
1.024	000017	0000SB	000006	03	2.30	RIW	F	RSA	B	\$ 499,000	05/26/2021		Q	BRAWN, MALCOLM W TRUST		\$ 308,400
1.025	000002	000021	000000	04	1.21	R1	E	RSA	E	\$ 602,521	02/06/2020		Q	NEW CAPE EQUITY PARTNE		\$ 470,200
1.027	00019A	0000BW	000028	04	1.22	RIA	E	RSA	C	\$ 409,590	09/03/2019		Q	BEACHWOOD PROPERTIES,		\$ 312,100
1.028	000020	000007	00HS02	03	0.23	R1	G	RSA	D	\$ 629,000	07/20/2021		Q	MARSHALL, JAMES W.		\$ 537,100
1.029	000020	000002	000001	03	5.02	R1	G	RSA	D	\$ 814,872	08/28/2020		Q	MENTO, DAVID		\$ 817,500
1.030	000008	000012	000000	03	6.00	R1	F	RSA	E	\$ 530,871	05/13/2019		Q	MELTON, GREGORY K REV.		\$ 474,700
1.032	000001	0000BR	000006	03	3.34	R1	F	RSA	B	\$ 474,810	10/31/2019		Q	GRAY, SHERRY		\$ 380,200
1.035	00018A	000013	00006B	04	2.90	RIW	F	RSA	C	\$ 1,286,250	12/09/2020		Q	SALERNO, ANTHONY M & C		\$ 693,700
1.039	000002	000014	000001	04	3.11	R1	E	RSA	E	\$ 276,528	10/07/2020		Q	ANDERSON BARBARA		\$ 235,600
1.051	000007	0000HP	000036	04	0.31	RIW	E	RSA	C	\$ 831,555	04/21/2020		Q	LONSKA, ELEANOR D., TR		\$ 698,600
1.057	000008	0000BS	000001	03	1.20	R1	F	RSA	A	\$ 168,120	09/08/2020		Q	ROSE, ALISON LYNN		\$ 141,000
1.078	000018	000HCE	000013	03	7.07	R1	F			\$ 161,093	03/10/2021		Q	LEAWARD INVESTMENTS, N		\$ 170,900
1.097	000008	0000LM	000006	03	2.33	R1	G			\$ 75,544	03/01/2021		Q	FRANCIS, C ROBERT & SA		\$ 54,100
1.102	000007	000046	0002-2	03	5.00	R1	E			\$ 161,963	05/07/2020		Q	SUGHRUE, PAUL E		\$ 172,400
1.142	000017	000048	000000	03	2.30	R1	D	RSA	B	\$ 156,564	05/21/2020		Q	BRALEY FAMILY IRREVOC		\$ 142,900

Hebron Sales Analysis Report

Ratio	Map	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Trended	Assessment	I	Q	Unqualified Description	Prior Year Assessment
	Sale Note								Eff. Area	Sale Price	Sale Date			Grantor	
0.000	000007	0000HP	35INT3	04	0.00	R1	E			\$ 831,555	\$ 0	V	U	MPC-CAN SELL SEPRTY LONSKA, ELEANOR D, TR	\$ 0
	SOLD WITH 7,HP,036														
0.000	00018A	000002	000000	04	0.03	R1W	E			\$ 1	\$ 0	V	U	UNCLASSFYD EXCLUSION HILLIER, JEFFREY A.	\$ 0
	CORRECTIVE DEED														
0.045	000004	000002	000000	03	4.80	CUMO	B			\$ 875,400	\$ 39,200	V	U	MPC-CAN SELL SEPRTY ROCKWELL, PHYLLIS E. R	\$ 32,300
	03/17/2020														
0.056	000002	000019	000000	04	1.20	R1	E			\$ 602,521	\$ 33,700	V	U	MPC-CAN SELL SEPRTY NEW CAPE EQUITY PARTNE	\$ 33,300
	MULTI-PARCEL SALE; INC 2-21 AND 2-19														
0.100	000018	000030	000024	03	1.23	R1	A			\$ 324,943	\$ 32,600	V	U	MPC-CAN SELL SEPRTY HIGHWAY 101 CA PROPERT	\$ 23,900
	SOLD WITH 1,2,8,10,11, 17,18,19, 20,21,23,24 &26														
0.101	000018	000030	000020	03	2.39	R1	A			\$ 324,943	\$ 32,800	V	U	MPC-CAN SELL SEPRTY HIGHWAY 101 CA PROPERT	\$ 21,900
	SOLD WITH 1,2,8,10,11, 17,18,19, 20,21,23,24 &26														
0.103	000018	000030	000021	03	1.77	R1	A			\$ 324,943	\$ 33,600	V	U	MPC-CAN SELL SEPRTY HIGHWAY 101 CA PROPERT	\$ 22,200
	SOLD WITH 1,2,8,10,11, 17,18,19, 20,21,23,24 &26														
0.105	000018	000030	000023	03	2.12	R1	A			\$ 324,943	\$ 34,100	V	U	MPC-CAN SELL SEPRTY HIGHWAY 101 CA PROPERT	\$ 25,300
	SOLD WITH 1,2,8,10,11, 17,18,19, 20,21,23,24 &26														
0.105	000018	000030	000017	03	2.20	R1	A			\$ 324,943	\$ 34,200	V	U	MPC-CAN SELL SEPRTY HIGHWAY 101 CA PROPERT	\$ 22,800
	SOLD WITH 1,2,8,10,11, 17,18,19, 20,21,23,24 &26														
0.106	000018	000030	000018	03	2.35	R1	A			\$ 324,943	\$ 34,500	V	U	MPC-CAN SELL SEPRTY HIGHWAY 101 CA PROPERT	\$ 22,100
	SOLD WITH 1,2,8,10,11, 17,18,19, 20,21,23,24 &26														
0.109	000018	000030	000011	03	2.80	R1	A			\$ 324,943	\$ 35,300	V	U	MPC-CAN SELL SEPRTY HIGHWAY 101 CA PROPERT	\$ 23,700
	SOLD WITH 1,2,8,10,11, 17,18,19, 20,21,23,24 &26														
0.154	000014	000010	000000	03	0.20	R1W	A			\$ 94,303	\$ 14,500	V	U	MPC-CAN SELL SEPRTY PARADIS TRUSTEE, DANIE	\$ 9,400
	ALSO NOT ON MLS/GOOGLE ETC. PRIV SALE; INC LOT 14-10 &														
0.167	000017	0000SB	000008	03	5.10	R1W	F			\$ 499,000	\$ 83,400	I	U	MPC-CAN SELL SEPRTY BRAWN, MALCOLM W TRUST	\$ 52,300
	SOLD W/17-SB-6														
0.169	00019A	000038	000000	04	3.93	R1	D	RSA	E	\$ 589,303	\$ 99,800	V	U	MPC-CAN SELL SEPRTY SYCAMORE, HUBERT D. AN	\$ 39,600
	SOLD WITH 19A,021; ALSO IMPROVED AFTER SALE NEW HOU 3,746														
0.241	000018	000030	000019	03	2.00	R1	G			\$ 324,943	\$ 78,200	V	U	MPC-CAN SELL SEPRTY HIGHWAY 101 CA PROPERT	\$ 43,500
	SOLD WITH 1,2,8,10,11, 17,18,19, 20,21,23,24 &26														
0.375	000020	000005	000000	03	31.50	CUVO	X			\$ 114,791	\$ 43,100	V	U	MULTI-TOWN PROPERTY HARGER, GARY RUSSELL	\$ 38,800
	06/07/2019														
0.455	000018	000030	000001	03	1.59	R1	G			\$ 324,943	\$ 147,800	V	U	MPC-CAN SELL SEPRTY HIGHWAY 101 CA PROPERT	\$ 129,100
	SOLD WITH HOMESITES 1,2,8,10,11, 17,18,19, 20,21, 23,24, &26														
0.459	000018	000030	000002	03	2.37	R1	G			\$ 324,943	\$ 149,100	V	U	MPC-CAN SELL SEPRTY HIGHWAY 101 CA PROPERT	\$ 130,000
	SOLD WITH 1,2,8,10,11, 17,18,19, 20,21, 23,24, & 26														
0.544	000020	000BMR	000002	04	5.00	R1	E			\$ 143,045	\$ 77,800	V	U	FAMILY/RELAT GRNTR/E BAILEY, DANIELLE	\$ 52,000
	02/18/2021														
0.553	000008	0000LM	000006	03	2.33	R1	G			\$ 149,933	\$ 82,900	V	U	RESALE IN EQ PERIOD DORSEY, KEVIN	\$ 54,100
	USING THE 3/1/2021 SALE AS THE 4/21/21 SALE INCLUDED "CU 04/21/2021														

Ratio	Map	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Trended	Assessment	I	Q	Unqualified Description	Prior Year Assessment
	Sale Note							Eff. Area	Sale Price	Sale Date			Grantor		
0.638	000018	000030	000010	03	1.69	R1	G		\$324,943	\$207,300	02/07/2020	V	U	MPC-CAN SELL SEPRTY HIGHWAY 101 CA PROPERT	\$195,900
0.642	000018	000030	000008	03	5.23	R1	G		\$324,943	\$208,600	02/07/2020	V	U	MPC-CAN SELL SEPRTY HIGHWAY 101 CA PROPERT	\$200,900
0.696	000002	000003	000000	03	1.59	R1	D		\$88,050	\$61,300	04/04/2019	V	U	MULTI-TOWN PROPERTY ALBEE, JR., PARKER B.	\$15,100
0.812	000017	000023	000001	01	1.50	CI	F	CBB	\$875,000	\$710,300	04/12/2021	I	U	COMPLEX COMMRC L SALE 41 NORTH SHORE ROAD, L	\$398,700
0.894	000024	000011	000000	03	0.80	R1W	A	RSA	\$160,000	\$143,100	06/11/2021	I	U	INSUFNT MKT EXPOSUR WILLIAMS, CRAIG T	\$85,800
0.946	000004	000003	000000	03	31.50	R1	D	RSA	\$875,400	\$828,300	03/17/2020	I	U	MPC-CAN SELL SEPRTY ROCKWELL, PHYLLIS E.,	\$641,900
0.964	000001	000011	000000	03	39.00	CI	E	CGS	\$260,000	\$250,700	04/01/2021	I	U	ABUTTER SALE BARNARD, BRUCE A., TRU	\$163,600
0.973	000002	000009	000000	03	1.60	R1	E	RSA	\$218,556	\$212,700	09/03/2020	I	U	IMPROVED POST ASMT RAYNO, JO-ANN	\$173,200
1.002	000018	000HCE	000001	03	10.15	R1	F		\$131,298	\$131,600	05/28/2019	V	U	RESALE IN EQ PERIOD TOMPKINS, THOMAS S.	\$97,600
1.038	00019A	000021	000000	04	0.46	R1W	D		\$589,303	\$611,600	02/21/2020	V	U	MPC-CAN SELL SEPRTY SYCAMORE, HUBERT D. AN	\$363,200
1.053	000014	000011	000000	03	0.25	R1W	A	RSA	\$94,303	\$99,300	08/20/2020	I	U	MPC-CAN SELL SEPRTY PARADIS TRUSTEE, DANIE	\$79,700
1.115	000018	000030	000005	03	3.77	R1	G		\$157,613	\$175,700	09/11/2020	V	U	INSUFNT MKT EXPOSUR TESSIER, DIANE TRUSTEE	\$164,900
1.134	00018A	00001P	000015	04	0.11	R1W	F	RSA	\$786,275	\$892,000	11/25/2019	I	U	INSUFNT MKT EXPOSUR MADDEN, M.L. & D.A. 20	\$576,100
1.141	000018	000018	000000	03	71.40	R1	G	RSA	\$152,618	\$174,100	10/10/2019	I	U	ABUTTER SALE KAREM, STEPHEN R	\$150,400
1.174	000001	000007	000000	03	1.15	R1	E		\$50,000	\$58,700	08/02/2021	V	U	INSUFNT MKT EXPOSUR KRUGER, ELIZABETH H.	\$40,400
1.181	000023	000009	000000	03	1.06	R1	E	MHS	\$112,325	\$132,600	11/07/2019	I	U	ABUTTER SALE BERUBE, STEVEN	\$103,700
1.222	000020	000007	00HS16	03	0.23	R1	G		\$27,654	\$33,800	07/08/2019	V	U	INSUFNT MKT EXPOSUR COLLINS, RICHARD AND P	\$49,700
1.268	000007	0000HP	000004	04	0.20	R1W	E	RSA	\$652,200	\$827,200	04/29/2020	I	U	IMPROVED POST SALE PHINNEY, DAVID M.	\$497,300
1.292	000017	000044	000000	03	2.00	R1	E		\$56,032	\$72,400	07/27/2020	V	U	IMPROVED POST SALE SHAVER, SUSAN L.	\$47,100
1.299	000020	000007	00HS08	03	0.23	R1	G	RSA	\$501,671	\$651,500	12/11/2020	I	U	FAMILY/RELAT GRNTR/E MCCABE, ANDREANA M. RE	\$513,700

Ratio	Map	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Trended	Assessment	I	Q	Unqualified Description	Prior Year Assessment
	Sale Note								Eff. Area	Sale Price	Sale Date			Grantor	
1.335	00018A	00001P	000027	04	0.17	R1	F			\$20,524	\$27,400	I	U	MPC-CAN SELL SEPRITLY TROUGHTON, D&J 2018 LI	\$19,500
1.342	000020	000007	00HS16	03	0.23	R1	G			\$25,181	\$33,800	V	U	INSUF CNT MKT EXPOSUR STEPHENS, SCOTT AND BE	\$49,700
1.353	000017	000050	000000	03	9.90	R1	E	RSA	D	\$129,174	\$174,800	I	U	IMPROVED POST SALE MERRILL, RICHARD	\$162,000
1.356	00018A	00001P	000014	04	0.16	R1W	F	RSA	A	\$657,279	\$891,200	I	U	MPC-CAN SELL SEPRITLY TROUGHTON, D&J 2018 LI	\$510,400
1.360	000017	00005B	000007	03	1.50	R1	F			\$55,000	\$74,800	V	U	ABUTTER SALE BRAWN, MALCOLM W TRUST	\$44,300
1.396	000017	000044	000000	03	2.00	R1	E			\$51,851	\$72,400	V	U	IMPROVED POST SALE BENTON FAMILY 2008 TRU	\$47,100
1.408	000007	000024	000002	04	0.00	R1	E	RCT	A	\$197,838	\$278,500	I	U	FAMILY/RELAT GRNTR/E UBERTI, RONALD	\$154,800
1.507	000021	000001	000000	03	470.00	CUMO	X			\$265,018	\$399,500	V	U	MULTI-TOWN PROPERTY HICKS LOGGING LLC	\$359,600
1.509	000020	000BMR	000003	04	5.00	R1	E	RSA	C	\$143,045	\$215,900	I	U	FAMILY/RELAT GRNTR/E BAILEY, DANIELLE	\$161,800
1.527	000007	000046	0001-1	03	3.54	R1	E	RSA	C	\$166,313	\$253,900	V	U	IMPROVED POST SALE SUGHRUE, PAUL E	\$172,700
1.654	00019A	0000BW	000031	04	0.25	RIA	D	RSA	C	\$199,754	\$330,400	I	U	FAMILY/RELAT GRNTR/E ROY, ROBERT A.	\$238,000
1.678	000002	000012	000003	03	1.34	R1	E	RSA	B	\$77,719	\$130,400	I	U	IMPROVED POST SALE AVERY, MICHAEL J.	\$118,400
1.724	000008	0000BS	000007	03	1.90	R1	F	RSA	D	\$177,351	\$305,800	I	U	FINANCIAL CO GRNTR/E FEDERAL NATIONAL MORTG	\$212,200
1.754	000007	000SHV	000012	04	0.00	R1	E	RSA	D	\$276,632	\$485,200	I	U	FAMILY/RELAT GRNTR/E SANBORN, RICHARD & PRI	\$256,200
1.825	000024	000025	000001	03	5.00	R1W	E			\$42,900	\$78,300	V	U	INSUF CNT MKT EXPOSUR MATTHEWS, C. GORDON &	\$48,000
5.192	00018A	000021	000000	04	10.60	R1W	E	RSA	C	\$191,378	\$993,700	I	U	FAMILY/RELAT GRNTR/E TWOMBLY, STEPHEN G - T	\$600,300
16.053	000024	000008	000000	03	0.50	R1W	A	RSA	A	\$5,326	\$85,500	I	U	OTHER FORCED SALE WHITE, DAVID A	\$61,000
21.945	00017A	000001	000000	04	0.25	R1W	C	RSA	A	\$25,181	\$552,600	I	U	FAMILY/RELAT GRNTR/E ROTCH, ELIZABETH	\$354,700
21.945	00017A	000001	000000	04	0.25	R1W	C	RSA	A	\$25,181	\$552,600	I	U	FAMILY/RELAT GRNTR/E ROTCH, PETER B.	\$354,700
21.945	00017A	000001	000000	04	0.25	R1W	C	RSA	A	\$25,181	\$552,600	I	U	FAMILY/RELAT GRNTR/E ROTCH, JOHN M.	\$354,700

Ratio	Map	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Trended	Assessment	I	Q	Unqualified Description	Prior Year Assessment
	Sale Note							Eff. Area		Sale Price	Sale Date			Grantor	
21.945	00017A	000001	000000	04	0.25	RIW	C	RSA	A	\$25,181	03/22/2021	I	U	FAMILY/RELAT GRNTR/E	\$354,700
								411						MANLEY, MARTHA R.	
212.831	000002	000012	000000	03	7.66	R1	E	RSA	C	\$1,836	02/18/2020	I	U	FAMILY/RELAT GRNTR/E	\$294,300
								1,880						TEWKSBUURY, COLLEEN	
14,300,000	00019A	000LVP	000246	04	0.13	R1	A			\$1	\$14,300	V	U	FAMILY/RELAT GRNTR/E	\$5,800
											06/17/2021			LOOS, ROBERT & MURRAY,	
23,459,062	000022	000002	000000	03	25.00	R1	X			\$1	\$25,500	V	U	NO STAMP PER DEED	\$22,900
											04/30/2020			EXPX2, INC	
23,459,062	000022	000002	000000	03	25.00	R1	X			\$1	\$25,500	V	U	NO STAMP PER DEED	\$22,900
											04/30/2020			EXPX2, INC	
24,551,971	00018A	00001P	000027	04	0.17	R1	F			\$1	\$27,400	V	U	FAMILY/RELAT GRNTR/E	\$19,500
											12/04/2019			HICKS, CHESTER A.	
48,382,924	00019A	000039	000000	04	2.19	R1	D			\$1	\$56,100	V	U	FAMILY/RELAT GRNTR/E	\$36,600
											06/19/2019			MUDGE, JR., JOHN H. TR	
55,298,176	00019A	000039	000000	04	2.19	R1	D			\$1	\$56,100	V	U	FAMILY/RELAT GRNTR/E	\$36,600
											02/17/2021			MUDGE, JR., JOHN H. AN	
58,748,152	000019	0002-1	000000	03	5.00	R1	F			\$1	\$59,600	V	U	DIVORCE PRTY GRNTR/E	\$39,500
											02/03/2021			BOGART, MICHAEL J	
68,357,322	000017	0000SB	000007	03	1.50	R1	F			\$1	\$74,800	V	U	FAMILY/RELAT GRNTR/E	\$44,300
											03/02/2020			BRAWN, MALCOLM W TRUST	
71,873,503	000008	000011	000005	03	5.00	R1	F			\$1	\$75,000	V	U	FAMILY/RELAT GRNTR/E	\$49,800
											10/05/2020			WEST, DIAN R.	
72,511,536	000008	000011	000006	03	5.33	R1	F	RSA	D	\$1	\$82,500	V	U	FAMILY/RELAT GRNTR/E	\$50,100
								4,224			09/05/2019			HOGAN, JOSEPH A	
76,216,587	000017	0000SB	000008	03	5.10	RIW	F			\$1	\$83,400	V	U	FAMILY/RELAT GRNTR/E	\$52,300
											03/02/2020			BRAWN, MALCOLM W TRUST	
92,695,694	000018	000018	000001	03	5.17	R1	G			\$1	\$97,400	V	U	FAMILY/RELAT GRNTR/E	\$0
											09/24/2020			FLIEGER, JOHN E.	
98,275,012	000007	0000HP	00001B	04	0.11	RIW	E			\$1	\$99,700	V	U	FAMILY/RELAT GRNTR/E	\$15,100
											02/10/2021			CORRIGAN, PAUL R	
103,302,119	000019	000002	000000	03	21.94	R1	F			\$1	\$104,800	V	U	DIVORCE PRTY GRNTR/E	\$75,600
											02/03/2021			BOGART, MICHAEL J	
104,857,013	000018	000030	000026	03	1.53	R1	G			\$1	\$115,500	V	U	MPC-CAN SELL SEPRTY	\$88,100
											02/07/2020			HIGHWAY 101 CA PROPERT	
138,500,000	00019A	000LVP	000274	04	0.13	R1	D	RSA	A	\$1	\$138,500	I	U	FAMILY/RELAT GRNTR/E	\$46,000
											06/17/2021			LOOS, ROBERT & MURRAY,	
152,044,293	000007	000046	0002-2	03	5.00	R1	E			\$1	\$178,500	V	U	BOUNDARY ADJUSTMT	\$172,400
											04/22/2019			SUGHRUE/BLINN	
153,662,692	000007	000046	0002-1	03	6.08	R1	E			\$1	\$180,400	V	U	BOUNDARY ADJUSTMT	\$174,100
											04/13/2019			SUGHRUE, BLINN	

Ratio	Map	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Trended	Assessment	I	Q	Unqualified Description	Prior Year Assessment
	Sale Note							Eff. Area	Sale Price	Sale Date			Grantor		
163,435.813	000018	000018	000000	03	71.40	R1	G	RSA	D	\$1	\$174,100	I	U	UNCLASSFYD EXCLUSION	\$150,400
	CORRECTIVE WARRANTY DEED							2,004		07/29/2020			KAREM, STDEPHEN R		
202,426.838	000002	000009	000000	03	1.60	R1	E	RSA	B	\$1	\$212,700	I	U	FAMILY/RELAT GRNTR/E	\$173,200
	CONFIRMATORY/CORRECTIVE QUITCLAIM DEED							1,493		09/03/2020			RAYNO, LORRAINE		
204,301.075	000007	000017	000000	03	0.12	RIA	C	RSA	B	\$1	\$228,000	I	U	FAMILY/RELAT GRNTR/E	\$126,100
								978		12/16/2019			LORD, MARYANN		
212,100.000	000009	000005	000000	03	1.00	R1	E	RSA	A	\$1	\$212,100	I	U	ESTATE SALE/FDCY COV	\$152,200
								1,035		07/22/2021			FRIEDRICH, DONNA M.		
216,269.165	000007	000046	0001-1	03	3.54	R1	E	RSA	C	\$1	\$253,900	V	U	BOUNDARY ADJUSTMT	\$172,700
								2,130		04/22/2019			SUGHRUE/BLINN		
222,079.117	000023	000001	000000	03	175.00	CUMH	E			\$1	\$241,400	V	U	NO STAMP PER DEED	\$198,300
										04/30/2020			EXPX2, INC		
222,079.117	000023	000001	000000	03	175.00	CUMH	E			\$1	\$241,400	V	U	NO STAMP PER DEED	\$198,300
										04/30/2020			MAXAM NORTH AMERICA, I		
234,497.817	000018	000001	000002	03	2.09	R1	F	RSA	A	\$1	\$268,500	I	U	FAMILY/RELAT GRNTR/E	\$181,700
								1,327		08/15/2019			CAMPBELL, MARY		
240,090.192	000007	000018	000000	03	0.12	RIA	C	RSA	D	\$1	\$266,200	I	U	ESTATE SALE/FDCY COV	\$151,800
	PROBATE							1,310		01/28/2020			ROGERS, CATHERINE MARY		
244,250.230	000008	000005	000005	03	1.80	R1	F	RSA	A	\$1	\$265,500	I	U	FAMILY/RELAT GRNTR/E	\$184,900
								1,521		04/17/2020			SMITH, SUZANNE J.		
249,527.576	000018	000009	000000	04	1.41	RIA	E	RSA	D	\$1	\$283,900	I	U	UNCLASSFYD EXCLUSION	\$169,100
	CORRECTIVE DEED							1,492		09/25/2019			HILLIER, JEFFREY A.		
260,800.000	000018	000010	000000	04	1.77	RIA	E	RSA	A	\$1	\$260,800	I	U	FAMILY/RELAT GRNTR/E	\$147,900
	TRUST							1,303		07/12/2021			LAHEY, GARRY J.		
261,078.953	00019A	0000BW	000036	04	2.16	RIA	D	RSA	A	\$1	\$281,900	I	U	LESS THAN 100% INT	\$209,400
								1,124		05/11/2020			GAIKO, ALLISON BEEBE		
262,400.000	000023	0000RM	000003	03	3.70	RIW	E	RSA	A	\$1	\$262,400	I	U	FAMILY/RELAT GRNTR/E	\$187,600
								1,605		06/30/2021			MURPHY, CHRISTOPHER W.		
269,300.000	000007	000014	000001	03	0.15	RIA	C	RSA	D	\$1	\$269,300	I	U	FAMILY/RELAT GRNTR/E	\$148,000
								1,546		07/21/2021			RODERICK, ROSEMARIE		
269,380.759	000017	0000SB	000005	03	2.10	RIW	F	RSA	A	\$1	\$314,300	I	U	FAMILY/RELAT GRNTR/E	\$221,600
								1,774		05/31/2019			PORTER, JEAN CAMPBELL		
274,766.761	000007	000024	000009	04	0.00	R1	E	RCG	A	\$1	\$316,600	I	U	LIFE EST/DEFER 1YR+	\$184,100
								1,520		07/05/2019			COTTER, ELLEN P.		
296,174.607	000001	0000BR	000009	03	2.07	R1	F	RSA	C	\$1	\$315,500	I	U	FAMILY/RELAT GRNTR/E	\$232,300
								2,154		07/20/2020			ANDREWS, GEORGE S.		
308,726.043	00019A	0000BW	000009	04	0.23	RIA	D	RSA	A	\$1	\$342,300	I	U	FAMILY/RELAT GRNTR/E	\$201,300
								857		01/02/2020			MILLS, NANCY C.		
309,600.000	000008	0000LM	000018	03	5.01	R1	G	RSA	B	\$1	\$309,600	I	U	FAMILY/RELAT GRNTR/E	\$227,700
								1,478		08/11/2021			HANKARD, STEPHEN J. TR		

Ratio	Map	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Trended	Assessment	I	Q	Unqualified Description	Prior Year Assessment
	Sale Note							Eff. Area	Sale Price	Sale Date			Grantor		
325,428,376	000018	000HCE	000004	03	6.24	R1	F	RSA	B	\$1	\$356,100	I	U	FAMILY/RELAT GRNTR/E	\$308,100
									2,520		03/11/2020			GORE, LESLEY	
327,256,111	000017	0000SB	000002	03	1.40	R1	F	RSA	A	\$1	\$358,100	I	U	FAMILY/RELAT GRNTR/E	\$262,600
									1,875		03/16/2020			LACARTE, JOHN L.	
339,887,883	00019A	0000BW	000016	04	0.39	RIA	D	RSA	B	\$1	\$394,100	I	U	FAMILY/RELAT GRNTR/E	\$294,600
									2,402		06/25/2019			O'BRIEN, MICHAEL W.	
348,908,297	000021	000001	000000	03	470.00	CUMO	X			\$1	\$399,500	V	U	FAMILY/RELAT GRNTR/E	\$359,600
											08/12/2019			MARSHALL, ROBERT AND M	
351,126,018	000018	000020	000000	03	2.10	R1	F	RSA	C	\$1	\$366,400	I	U	FAMILY/RELAT GRNTR/E	\$263,000
									2,172		10/19/2020			MONAHAN, MATTHEW E.	
356,900,000	00019A	000007	000000	04	1.50	RIA	E	RSA	B	\$1	\$356,900	I	U	FAMILY/RELAT GRNTR/E	\$260,200
									1,771		07/06/2021			DEROCHEA, JR., STEPHEN	
358,100,000	000017	0000SB	000002	03	1.40	R1	F	RSA	A	\$1	\$358,100	I	U	FAMILY/RELAT GRNTR/E	\$262,600
									1,875		05/26/2021			LACARTE, JOHN L. & LIS	
366,443,286	000018	000021	000000	03	2.02	R1	F	RSA	B	\$1	\$369,100	I	U	FAMILY/RELAT GRNTR/E	\$248,600
									2,218		03/01/2021			LIND, KRISTINA S.	
367,613,236	000017	000030	000000	01	11.08	RIW	E	RSA	D	\$1	\$391,600	I	U	FAMILY/RELAT GRNTR/E	\$303,800
									3,192		07/10/2020			ALEXANDER, LEE MARSHAL	
372,401,019	000001	0000BP	001-03	03	4.78	R1	E	RSA	D	\$1	\$402,100	I	U	FAMILY/RELAT GRNTR/E	\$295,900
									2,456		05/20/2020			HENRY, PATRICE	
390,678,547	000017	0000SB	000006	03	2.30	RIW	F	RSA	B	\$1	\$427,500	I	U	FAMILY/RELAT GRNTR/E	\$308,400
									3,432		03/02/2020			BRAWN, MALCOLM W TRUST	
420,181,113	000018	000001	000005	03	2.10	R1	F	RSA	A	\$1	\$487,200	I	U	FAMILY/RELAT GRNTR/E	\$359,700
									3,041		06/26/2019			YOUNG, MAYNARD A	
429,471,891	000007	000046	0001-2	03	4.78	R1	E	RSA	D	\$1	\$504,200	I	U	BOUNDARY ADJUSTMT	\$456,800
									2,826		04/22/2019			SUGHRUE/BLINN	
429,471,891	000007	000046	0001-2	03	4.78	R1	E	RSA	D	\$1	\$504,200	I	U	NO STAMP PER DEED	\$456,800
									2,826		04/22/2019			SUGHRUE, PAUL E	
437,346,200	000001	0000BP	003-02	03	6.78	R1	E	RSA	B	\$1	\$453,200	I	U	FAMILY/RELAT GRNTR/E	\$331,900
									3,275		11/05/2020			STRICKLAND, DAVID	
455,195,911	00019A	000023	000000	04	1.06	RIA	D	RSA	C	\$1	\$534,400	I	U	FAMILY/RELAT GRNTR/E	\$382,100
									1,152		04/30/2019			NOGEL, A MILES & GERA	
475,700,000	000008	0000BS	000008	03	1.80	R1	F	RSA	A	\$1	\$475,700	I	U	FAMILY/RELAT GRNTR/E	\$330,600
									2,833		05/10/2021			BARRETT, LISA S., TRUS	
528,318,160	000007	000008	000023	03	0.00	R1	E	RSA	E	\$1	\$551,300	I	U	FAMILY/RELAT GRNTR/E	\$320,200
									2,822		10/15/2020			KOHOUT, BARBARA S.	
530,704,950	000020	000BMR	000007	03	2.00	R1	F	RSA	B	\$1	\$619,200	I	U	FAMILY/RELAT GRNTR/E	\$470,800
									3,986		05/13/2019			RIESS, MICHAEL C.	
548,200,000	000007	0000SG	023-07	04	0.67	RIA	F	RSA	D	\$1	\$548,200	I	U	FAMILY/RELAT GRNTR/E	\$389,200
									2,139		06/17/2021			MCCNALLY, JAMES & BIBER	

Ratio	Map Sale Note	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Trended	Assessment	I	Q	Unqualified Description	Prior Year Assessment
									Eff. Area	Sale Price	Sale Date			Grantor	
556,921.716	000005	000006	000003	04	0.00	R1	E	RCT	D	\$1	\$629,600	I	U	FAMILY/RELAT GRNTR/E	\$438,500
									1,710		10/17/2019			TAGLIERI JR., EDMUND	
567,485,985	00019A	000020	000000	04	0.31	RIW	D			\$1	\$658,000	V	U	FAMILY/RELAT GRNTR/E	\$337,700
											06/19/2019			MUDGE, JR., JOHN H, TR	
592,333,493	000017	0000SM	000002	01	2.70	R1	F	RSA	D	\$1	\$618,100	I	U	FAMILY/RELAT GRNTR/E	\$458,600
									4,416		10/27/2020			TWOMBLY REV TRUST, BET	
592,333,493	000017	0000SM	000002	01	2.70	R1	F	RSA	D	\$1	\$618,100	I	U	FAMILY/RELAT GRNTR/E	\$458,600
									4,416		10/27/2020			TWOMBLY REV TRUST, BET	
609,265,648	000017	0000SM	000002	01	2.70	R1	F	RSA	D	\$1	\$618,100	I	U	FAMILY/RELAT GRNTR/E	\$458,600
									4,416		02/12/2021			TWOMBLY, PHILLIP N, T	
648,595,367	00019A	000020	000000	04	0.31	RIW	D			\$1	\$658,000	V	U	FAMILY/RELAT GRNTR/E	\$337,700
											02/17/2021			MUDGE, JR., JOHN H. AN	
662,395,269	000007	0000HP	00001A	04	0.12	RIW	E	RSA	B	\$1	\$672,000	I	U	FAMILY/RELAT GRNTR/E	\$334,700
									960		02/10/2021			CORRIGAN, PAUL R	
702,235,180	000020	000007	00HS04	03	0.23	R1	G	RCT	B	\$1	\$722,600	I	U	FAMILY/RELAT GRNTR/E	\$549,900
									3,943		12/04/2020			KENNEDY, JOSEPH	
755,105,796	00018A	000009	000000	04	0.34	RIW	E	RSA	C	\$1	\$820,800	I	U	FAMILY/RELAT GRNTR/E	\$445,500
									1,364		04/22/2020			MULLER, MICHAEL	
766,178,129	000007	000035	000000	04	2.01	RIA	E	RSA	B	\$1	\$849,500	I	U	FAMILY/RELAT GRNTR/E	\$575,500
									4,918		01/14/2020			FINN, ROBERT J.	
766,178,129	000007	000035	000000	04	2.01	RIA	E	RSA	B	\$1	\$849,500	I	U	FAMILY/RELAT GRNTR/E	\$575,500
									4,918		01/14/2020			FINN, ROBERT J.	
798,566,308	00018A	00001P	000014	04	0.16	RIW	F	RSA	A	\$1	\$891,200	I	U	FAMILY/RELAT GRNTR/E	\$510,400
									1,021		12/04/2019			HICKS, CHESTER A.	
839,400,000	000018	000HCE	000006	03	5.10	R1	F	RSA	D	\$1	\$839,400	I	U	FAMILY/RELAT GRNTR/E	\$636,600
									5,236		07/28/2021			KIRBY, PATRICIA C. REV	
854,135,338	000007	000041	000000	04	0.50	RIW	D			\$1	\$965,600	I	U	FAMILY/RELAT GRNTR/E	\$759,000
											10/09/2019			LAUX, ROBERT C. & TRAC	
890,297,542	00019A	000019	000000	04	0.67	RIW	D	RSA	A	\$1	\$1,032,300	I	U	FAMILY/RELAT GRNTR/E	\$604,500
									1,144		06/19/2019			MUDGE, JR., JOHN H, TR	
894,107,564	00019A	000018	000000	04	0.70	RIW	D	RSA	B	\$1	\$1,043,200	I	U	FAMILY/RELAT GRNTR/E	\$565,000
									397		05/20/2019			BELDEN QTIP TRUST	
913,200,000	00017A	000010	000001	04	1.56	RIW	C			\$1	\$913,200	V	U	FAMILY/RELAT GRNTR/E	\$564,500
											08/06/2021			MCLANE, DOUGLAS & SUSA	
000,619,195	00018A	000008	000000	04	0.40	RIW	E	RSA	C	\$1	\$1,131,200	I	U	FAMILY/RELAT GRNTR/E	\$650,400
									2,318		10/02/2019			PITTS, RANDALL E	
150,757,012	00018A	00001P	000009	04	0.13	RIW	F	RSA	D	\$1	\$1,159,100	I	U	FAMILY/RELAT GRNTR/E	\$648,400
									1,538		03/15/2021			MULLEN, ALICE A.	
169,600,000	000007	000024	000018	04	0.00	RIW	E	RSA	B	\$1	\$1,169,600	I	U	FAMILY/RELAT GRNTR/E	\$749,100
									3,263		06/10/2021			BENNETT, CHRISTA D	

Ratio	Map	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Trended	Assessment	I	Q	Unqualified Description	Prior Year Assessment
	Sale Note							Eff. Area		Sale Price	Sale Date			Grantor	
171,127.967	000007	000024	000020	04	0.00	RIW	E	RSA	B	\$ 1	\$ 1,196,600	I	U	FAMILY/RELAT GRNTR/E EVERETT, WILLIAM H	\$ 788,200
241,111.644	000006	000016	000000	04	0.20	RIW	E	RSA	C	\$ 1	\$ 1,295,100	I	U	FAMILY/RELAT GRNTR/E KENNY, WILLIAM A. AND	\$ 842,600
255,648.253	000007	000035	000001	04	1.74	RIW	E	RSA	A	\$ 1	\$ 1,392,200	I	U	FAMILY/RELAT GRNTR/E FINN FAMILY LLC	\$ 864,100
265,475.899	00019A	0000BW	000003	04	0.22	RIW	D	RSA	B	\$ 1	\$ 1,293,000	I	U	FAMILY/RELAT GRNTR/E BRANN, JAMES AND LUCIN	\$ 792,200
320,904.729	000018	0000HS	000001	04	3.10	RIW	E	RSA	C	\$ 1	\$ 1,445,400	I	U	FAMILY/RELAT GRNTR/E BASILE, JOAN HENN	\$ 700,700
329,714.811	000018	0000HS	000001	04	3.10	RIW	E	RSA	C	\$ 1	\$ 1,445,400	I	U	FAMILY/RELAT GRNTR/E BASILE, JOAN HENN, TRU	\$ 700,700
338,643.204	000018	0000HS	000001	04	3.10	RIW	E	RSA	C	\$ 1	\$ 1,445,400	I	U	FAMILY/RELAT GRNTR/E BASILE, JOAN HENN	\$ 700,700
494,900.000	000020	000018	000000	04	1.30	RIW	C	RSA	D	\$ 1	\$ 1,494,900	I	U	FAMILY/RELAT GRNTR/E KERR, DOUGLAS A.	\$ 728,100
861,811.212	000007	0000SG	021-07	04	0.66	RIA	F	RSA	E	\$ 1	\$ 1,942,800	I	U	NO STAMP PER DEED GILLERY, THOMAS E.	\$ 600,800
942,800.000	000007	0000SG	021-07	04	0.66	RIA	F	RSA	E	\$ 1	\$ 1,942,800	I	U	FAMILY/RELAT GRNTR/E GILLERY, THOMAS E., TR	\$ 600,800
142,600.000	000006	000015	000000	04	29.15	EX-P	E	ERS	B	\$ 1	\$ 4,142,600	I	U	BUSIN AFIL GRNTR/E ONAWAY CAMP TRUST	\$ 2,489,300
											04/16/2021				

SECTION 7

SPREADSHEETS ANALYSIS

SPREADSHEET ANALYSIS

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

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

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

Once land values are determined, we can then establish the developed site value by using improved sales with relatively new homes, if available.

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

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

All this information is further tested via the final town wide sales analysis module for the CAMA system. Final values may vary slightly from those originally developed and are generally noted as such. The sales results are found in *Section 9B* of this manual and the final cost tables are found in *Section 9C*.

Hebron
2 ACRE UNDEVELOPED SITE

Annual Trend: 8.70% < 04/01/21 > 0.00% Average Discount Minimum Acreage: 10.00 Excess Foot Frontage: \$60.00
 Site Acreage: 2.000 Acreage Discount Maximum Acreage: 100.00
 Est. Excess Acreage Value: \$2,000 Acreage Discount Maximum Percentage: 50.00%

Location Map Lot Sub	Date/Days	Sale		Zn	Acres	Excess Ac Value	Excess FF Value	Site Value	Nhbd	Site	DWay	Road	Topo	Cond	Indicated Site Value
		Price/Adjusted													
HOBART HILL ROAD 000018 000019 000001	09/10/20 203	\$85,000		03	1.910	\$0	\$0	\$89,113	1.10	1.10	1.05	1.00	0.95	1.00	\$73,832
BUTTERNUT RIDGE 000001 0000BR 000010	01/08/21 83	\$78,000		03	2.070	\$126	\$0	\$79,417	1.10	1.00	1.00	1.00	0.95	1.00	\$75,997
62 SARAH LANE 000008 0000LM 000006	03/01/21 31	\$75,000		03	2.330	\$594	\$0	\$74,960	1.20	1.00	1.00	1.00	0.90	1.00	\$69,407

Average Indicated Site Value: \$73,079
 Median Indicated Site Value: \$73,832

THE INDICATED UNDEVELOPED FACTOR IS 0.80 (ROUNDED) (74,000 UNDEVELOPED DIVIDED BY 93,000 DEVELOPED SITE) USING THE UNDEVELOPED DRIVEWAY FACTOR OF 0.90 AS A CONSTANT. THE UNDEVELOPED FACTOR WAS FOUND TO BE 0.89 (0.80/0.90). HOWEVER, AFTER FINAL TESTING IT WAS INCREASED TO 0.91, AS IT WAS FOUND TO BE A BETTER FIT AGAINST ALL THE SALES.

Hebron
2 ACRE DEVELOPED SITE

Annual Trend: 8.70% < 04/01/21 > 0.00% Site Acreage: 2.000 Acreage Discount Minimum Acreage: 10.00
 Building Base Year/Depreciation: 2021/1.25 Est. Excess Acreage Value: \$2,000 Acreage Discount Maximum Acreage: 100.00
 Est. Building Square Foot Cost: \$100,000 Excess Foot Frontage: \$60.00 Acreage Discount Maximum Percentage: 50.00%

Location	Map Lot Sub	Sale Date/Days	Price/Adjusted Zn	Bldg Rate	Year Built	Cont* Age	Other	Sq. Ft.	Building Value	Features Value	Excess Acres	Excess Value	Ac Excess Value	Excess FF Value	Residual Value	Nhbd	Site Dwy	Road Topo	Cond	Indicated Site Value		
72 NORTH MAYHEW T	000002	08/19/19	\$172,000	03	1.2907	1975	2.00	18	1,149	\$120,124	\$0	0.000	\$0	\$0	\$76,105	1.00	1.00	0.95	1.00	0.90	\$89,012	
5 VEASEY DRIVE	000017	05/21/20	\$145,000	03	1.0833	1987	2.50	19	0	1,060	\$93,012	\$6,100	0.300	\$540	\$0	\$56,235	0.90	1.00	0.95	0.90	1.00	\$76,926
43 COOPER ROAD	000008	09/08/20	\$160,000	03	1.0702	1942	2.00	23	0	1,013	\$83,477	\$3,000	0.000	\$0	\$0	\$81,341	1.10	1.05	0.95	1.00	0.90	\$91,521
485 NORTH SHORE RO	000002	10/07/20	\$265,000	04	1.0288	1850	2.00	33	7	2,735	\$168,826	\$12,300	1.110	\$1,998	\$0	\$92,993	1.00	1.00	0.95	1.00	1.00	\$103,039

Average Indicated Improved Site Value: \$90,125
 Median Indicated Improved Site Value: \$90,267

THE INDICATED 2 ACRE DEVELOPED SITE BASE IS \$90,000 (ROUNDED). HOWEVER, AFTER FINAL TESTING, IT WAS INCREASED TO \$93,000, AS IT WAS FOUND TO BE A BETTER FIT AGAINST ALL THE SALES.

Hebron
RESIDENTIAL SQFT COST

Annual Trend: 8.70% < 04/01/21 > 0.00% Site Acreage: 2.000 Acreage Discount Minimum Acreage: 10.000
 Building Base Year/Depreciation: 2021/1.25 Est. Excess Acreage Value: \$2,000 Acreage Discount Maximum Acreage: 100.000
 Buildable Site Value: \$93,000 Excess Foot Frontage: \$60.00 Acreage Discount Maximum Percentage: 50.00%

Location	Date/Days	Price/Adjusted	Zn	Nhbd	Site	Dwary	Road	Topo	Cond	Adj Site Value	Features Value	Excess Ac Value	Excess Ff Value	Bldg Residual Value	Bldg Rate	Year Built	Cond*	Age	Other	Sq Ft	Indicated	
28 CILLEY BROOK LAN	09/05/19	\$420,000	03	1.20	1.00	1.00	1.00	0.95	1.00	\$106,020	\$3,000	\$11	\$0	\$368,432	1.2492	2017	2.50	5	0	3,030	\$102,46	
000001 000013 0001-4	574	\$477,463																				
123 HOBART HILL ROA	06/25/20	\$255,000	03	1.10	1.00	1.00	1.00	0.90	1.00	\$92,070	\$0	\$162	\$0	\$179,787	1.3789	1992	2.00	14	0	1,327	\$114,25	
000018 000001 000002	280	\$272,019																				
34 NORTH SHORE ROA	07/30/20	\$349,933	01	1.10	1.00	0.95	1.00	1.00	1.00	\$97,185	\$3,000	\$0	\$0	\$270,183	1.0742	1850	1.50	25	0	3,085	\$108,71	
000017 000017 000000	245	\$370,368																				
104 HOBART HILL ROA	10/01/20	\$320,000	03	1.10	1.00	0.95	1.00	0.95	1.00	\$92,326	\$0	\$0	\$0	\$241,556	1.1532	1997	2.00	13	0	2,022	\$119,07	
000018 000029 000000	182	\$333,882																				

Average Indicated Square Foot Value: \$111.12
 Median Indicated Square Foot Value: \$111.48

THE RESIDENTIAL SQ FT COST WAS DETERMINED TO BE \$112, AFTER TESTING AGAINST ALL SALES IN FINAL ANALYSIS.

*Building Cond Values: 1.00 = EXCELLENT 1.50 = VERY GOOD 2.00 = GOOD 2.50 = AVERAGE 3.00 = FAIR 4.00 = POOR 5.00 = VERY POOR

RESIDENTIAL SQFT COST

**Hebron
VIEW**

Annual Trend: 8.70% < 04/01/21 > 0.00%

Location Map Lot Sub	Sale		Building Value	Features Value	Excess Ac Value	Excess FF Value	Site Value	Indicated Value
	Date/Days	Price/Adjusted Zn						
HIGH CLIFFS CIRCLE 000018 000030 000006	12/09/20 113	\$250,000 03 \$256,734	\$0	\$0	\$6,600	\$0	\$82,300	\$167,834
SKYLINE DR 000018 000030 000004	03/16/21 16	\$240,000 03 \$240,915	\$0	\$0	\$1,000	\$0	\$86,800	\$153,115
66 PANORAMA LANE 000020 000002 000006	11/19/19 499	\$575,000 03 \$643,390	\$380,200	\$7,000	\$5,100	\$0	\$100,400	\$150,690
GEORGE ROAD 000007 000046 0002-1	01/06/20 451	\$175,000 03 \$193,812	\$0	\$0	\$7,300	\$0	\$72,400	\$114,112
47 PANORAMA LANE 000020 000002 000001	08/28/20 216	\$770,200 03 \$809,854	\$572,300	\$9,400	\$5,100	\$0	\$110,500	\$112,554
GEORGE ROAD 000007 000046 0002-2	05/07/20 329	\$150,000 03 \$161,763	\$0	\$0	\$5,400	\$0	\$72,400	\$83,963
HIGH CLIFFS CIRCLE 000018 000030 000005	09/11/20 202	\$150,000 03 \$157,222	\$0	\$0	\$3,000	\$0	\$77,700	\$76,522
177 VALLEY VIEW ROAD 000018 000HCE 000013	03/10/21 22	\$159,933 03 \$160,772	\$0	\$0	\$8,600	\$0	\$79,600	\$72,572
14 EAGLE RIDGE LANE 000018 000HCE 000005	07/22/20 253	\$120,000 03 \$127,236	\$0	\$0	\$5,600	\$0	\$75,400	\$46,236
90 GEORGE ROAD 000007 000046 0001-2	05/29/20 307	\$450,000 03 \$482,929	\$343,900	\$8,700	\$5,000	\$0	\$83,900	\$41,429
41 BUTTERNUT RIDGE 000001 0000BR 000006	10/31/19 518	\$420,000 03 \$471,857	\$389,700	\$6,700	\$2,400	\$0	\$87,200	-\$14,143

Average Indicated Value: \$91,353

Median Indicated Value: \$83,963

THE VIEWS SHOWN INDICATE A VALUE RANGE FROM -\$14,143 TO \$167,834. A BASE OF \$185,000 IS USED. DUE TO THE VARIETY OF DIFFERENT FACTORS THAT ARE SPECIFIC TO EACH LOT, THAT BASE WILL THEN BE ADJUSTED BY FACTORS THAT DESCRIBE THE SUBJECT, WIDTH, DEPTH, AND DISTANCE USING THE ABOVE SALES AS A GUIDE. REFER TO THE CODES SECTION OF THE MANUAL FOR FURTHER REFERENCE.

VIEW

Hebron
DOUBLE WIDE MH SQFT COST

Annual Trend: 8.70% < 04/01/21 > 0.00%	Site Acreage: 2.000	Acreage Discount Minimum Acreage: 10.00
Building Base Year/Depreciation: 2021/2.00	Est. Excess Acreage Value: \$2,000	Acreage Discount Maximum Acreage: 100.00
Buildable Site Value: \$93,000	Excess Foot Frontage: \$60.00	Acreage Discount Maximum Percentage: 50.00%

Location	Date/Days	Price/Adjusted	Zn	Nhbd	Site	Dwvay	Road	Topo	Cond	Adj Site Value	Features Value	Excess Ac Value	Excess FP Value	Bldg Residual Value	Bldg Rate	Year Built	Cond*	Age	Other	Sq Ft	Bldg	Indicated	
Map Lot Sub																							
225 GROTON ROAD	10/16/20	\$227,933	03	1.00	1.00	0.95	1.00	0.90	1.00	\$79,515	\$3,000	-\$16,000	\$0	\$170,491	1.1999	2003	2.00	16	0	2,485		\$68.07	
000023 000005 000000	167	\$237,006																					

Average Indicated Square Foot Value: \$68.07
Median Indicated Square Foot Value: \$68.07

THE SQ FT COST FOR DOUBLE WIDE MOBILE HOMES WAS DETERMINED TO BE \$68. THERE ARE ONLY THREE DOUBLE WIDE MOBILE HOMES AND THREE SINGLE WIDE MOBILE HOMES IN THE TOWN OF HEBRON. AS THERE WERE NO SINGLE WIDE SALES, THE SAME SQ FT COST WAS USED, HOWEVER, THE DEPRECIATION WAS INCREASED TO 3.00.

*Building Cond Values: 1.00 = EXCELLENT 1.50 = VERY GOOD 2.00 = GOOD 2.50 = AVERAGE 3.00 = FAIR 4.00 = POOR 5.00 = VERY POOR

DOUBLE WIDE MH SQFT COST

Printed: 08/27/2021 10:18:13 am

Hebron
HILLSIDE INN AMENITY

Annual Trend: 8.70% < 04/01/21 > 0.00%

Location Map Lot Sub	Sale		Building Value	Features Value	Excess Ac Value	Excess FF Value	Site Value	Indicated Value
	Date/Days	Price/Adjusted Zn						
132 SOUTH MAYHEW T 000007 000024 000011	12/16/20 106	\$285,000 04 \$292,201	\$97,200	\$0	\$0	\$0	\$0	\$195,001

Average Indicated Value: \$195,001

Median Indicated Value: \$195,001

THE HILLSIDE INN AMENITY WAS DETERMINED TO BE \$195,000.

Hebron
LEDGES AMENITY

Annual Trend: 8.70% < 04/01/21 > 0.00%

Location Map Lot Sub	Sale		Building Value	Features Value	Excess Ac Value	Excess FF Value	Site Value	Indicated Value
	Date/Days	Price/Adjusted Zn						
3 AMENITIES DRIVE 000020 000007 00HS05	04/01/19 731	\$740,000 03 \$868,936	\$624,500	\$8,500	\$0	\$0	\$106,400	\$129,536
145 LEDGEWOOD CIRC 000020 000007 00HS01	08/17/20 227	\$575,000 03 \$606,111	\$414,300	\$6,000	\$0	\$0	\$68,800	\$117,011

Average Indicated Value: \$123,274

Median Indicated Value: \$123,274

THE LEDGES AMENITY WAS DETERMINED TO BE \$123,000 (ROUNDED).

Hebron
SLEEPY HOLLOW AMENITY

Annual Trend: 8.70% < 04/01/21 > 0.00%

Location Map Lot Sub	Sale		Building Value	Features Value	Excess Ac Value	Excess FF Value	Site Value	Indicated Value
	Date/Days	Price/Adjusted Zn						
5 SLEEPY HOLLOW LA 000007 000SHV 000006	05/29/20 307	\$350,000 04 \$375,611	\$138,400	\$0	\$0	\$0	\$0	\$237,211

Average Indicated Value: \$237,211

Median Indicated Value: \$237,211

THE SLEEPY HOLLOW AMENITY WAS DETERMINED TO BE \$237,000.

Hebron
WHIP-O-WILL AMENITY

Annual Trend: 11.64% < 04/01/21 > 0.00%

Location Map Lot Sub	Sale		Building Value	Features Value	Excess Ac Value	Excess FF Value	Site Value	Indicated Value
	Date/Days	Price/Adjusted Zn						
4 WHIPWILL ROAD 000005 000006 000003	10/28/20 155	\$600,000 04 \$629,658	\$188,600	\$3,000	\$0	\$0	\$0	\$438,058

Average Indicated Value: \$438,058

Median Indicated Value: \$438,058

THE WHIP-O-WILL AMENITY WAS DETERMINED TO BE \$438,000.

**Hebron
NEWFOUND LAKE**

Annual Trend: 8.70% < 04/01/21 > 0.00%

Location	Sale	Building Value	Features Value	Excess Ac Value	Excess FF Value	Site Value	Waterfront Residual	WF Feet	WF Ft/Ft	WF Axs	WF Lctn	WF Topo	WF Cond	Indicated WF Value
Map Lot Sub	Date/Days Price/Adjusted Zn													
16 BIRCH LANE 00019A 0000BW 000016	06/25/19 646	\$352,800 04	\$500	\$0	\$0	\$54,500	\$112,223	197	1.24	1.00	0.08	0.95	1.00	\$1,190,821
Water Body: NEWFOUND LAKE														
5 VISTA DRIVE 000007 0000HP 000036	04/21/20 345	\$765,000 04	\$1,600	\$0	\$0	\$63,900	\$515,908	130	1.06	0.45	1.25	0.95	1.00	\$910,793
Water Body: NEWFOUND LAKE														
137 WEST SHORE ROA 000018 000017 000000	09/04/20 209	\$1,150,000 04	\$5,800	\$0	\$0	\$77,300	\$644,689	150	1.10	0.90	0.75	0.90	1.00	\$964,742
Water Body: NEWFOUND LAKE														
20 COOPER ROAD 000008 0000SG 000010	09/22/20 191	\$384,500 03	\$900	\$0	\$0	\$86,200	\$123,305	335	1.67	1.00	0.13	1.00	0.60	\$946,607
Water Body: NEWFOUND LAKE														
33 INDIAN POINT ROA 00018A 000013 00006B	12/09/20 113	\$1,250,000 04	\$12,800	\$1,300	\$0	\$91,800	\$492,468	101	1.00	0.90	1.00	0.75	0.80	\$911,978
Water Body: NEWFOUND LAKE														
7 SALOMAA DRIVE 000020 000018 000000	12/17/20 105	\$1,500,000 04	\$13,900	\$100	\$0	\$68,700	\$1,182,641	100	1.00	1.00	1.20	0.95	1.00	\$1,037,404
Water Body: NEWFOUND LAKE														
51 INDIAN POINT ROA 00018A 00001P 000020	02/11/21 49	\$280,000 04	\$2,300	\$0	\$0	\$60,900	\$137,970	175	1.18	1.00	0.20	0.95	0.60	\$1,025,647
Water Body: NEWFOUND LAKE														
8 EVANS ROAD 000007 000034 000001	03/29/21 3	\$505,000 04	\$500	\$0	\$0	\$98,400	\$193,361	121	1.04	1.00	0.20	0.95	1.00	\$978,548
Water Body: NEWFOUND LAKE														

Average Indicated Waterfront Value: \$995,818

Median Indicated Waterfront Value: \$971,645

THE BASE WATERFRONT VALUE WAS DETERMINED TO BE \$1,000,000 (ROUNDED) AND THEN SITE SPECIFIC ADJUSTMENTS ARE MADE FOR AMOUNT OF LINEAR FRONTAGE, ACCESS, LOCATION AND TOPOGRAPHY. PLEASE REFER TO SECTION 9 FOR SPECIFIC ADJUSTMENTS USED.

NEWFOUND LAKE

SECTION 8

A. FIELD REVIEW

B. INFORMAL HEARING PROCESS

- 1. Number of Hearings**
- 2. Results of Hearing**

A. Field Review

Preliminary values were established based on the cost tables developed and tested via the statistical analysis. The statistical results and preliminary values were reviewed with the local authority, discussing neighborhoods, the sales basis for land and building cost tables, the preliminary sales charts, base values and resulting statistics of all sales along with graphs. A report of all preliminary values in town is also reviewed with the local authority showing the overall value of the town, as well as individual values for their comment.

Field Review

Then the job supervisor and one other assessor reviewed each parcel again for final “form and fit” testing. This review is generally done from the road or driveway checking the exterior to ensure the property structure, quality, condition and depreciation, as well as review the visible site, the lister’s notes and picture of the property.

This is a slow, time consuming process that improves consistency from lot to lot and neighborhood to neighborhood, making all subjective considerations of one experienced supervisor. We find this extra effort improves the overall job quality and consistency.

When anomalies are noticed, another inspection is made to correct or verify the situation.

Property Specific Adjustment Guidelines

Land Adjustments

Undeveloped Land – Wooded Lot	-9% (91 Site Modifier)
Undeveloped Land – Cleared Lot	-9% (91 Site Modifier)
Undeveloped Driveway	-10% (90 Site Modifier)
Part Paved	-2% (98 Driveway Modifier)
Gravel Driveway	-5% (95 Driveway Modifier)
Gravel Roadway	-5% (95 Roadway Modifier)
Second Site (w/Sep. Utilities)	+10 (110 Land Condition)
3 or more Sites (w/ Sep. Utilities)	Varies – Depends on how extensive the use
Commercial Use	+10 to +900, depending on how extensive the use
Shared Driveway/Access (SHDW)	-5% or greater depending on size & impact
ROW Across Lot to Access Another	Varies – dependent upon access characteristics, typically -5 to -10%
Road bisects lot (RBL)	Varies – dependent upon severity typically -5 to -10
Topography (TOPO)	Varies – dependent upon severity
Less Than Average Access (ACC)	Varies – dependent upon severity typically -5 to -10
Cost to Develop (CTD)	Varies – determined by field review
Not Buildable (NBD)	-90% (10 Land Condition)
Not Buildable (w/WET/SHAPE)	-95% (5 Land Condition)
Limited/Rec Use/Out Buildings Only	-75% (25 Land Condition)
Power Line Easement (PLE)	Varies – dependent upon severity
In-Law Apartment or 2 Family	+0% (100 Land Condition)
3-4 Family Dwelling	+0% (100 Land Condition)
Common Land	-100% (0 Land Condition)
	Value is inherent in the individual units etc.
Current Use Wetlands	-90% (10 Land Condition)

On properties with multiple adjustments, the total land condition may vary to account for all the site specific adjustments.

Building Adjustments

Wall Height (WH)	-1% to -3% Dependent on severity
This adjustment is typically seen on gambrel style dwellings as there is a loss in space in the upper floor due to the pitch of the roof.	
Close to Road (CTR)	-5% to -10% Dependent on severity
This adjustment is applied to homes that are abnormally close to the road.	
Dirt Basement (DB)	-1% or greater depending on severity
Low Basement (LB)	-1% or greater depending on severity
A basement with low headroom (typically less than 5')	
Layout and Design (LOD)	-5% to -10%
This adjustment is applied to homes where the main domicile is above a garage, and/or where there are other unique negative characteristics with the building.	
Common Wall (CW)	-1% to -5% Dependent on severity
Misc/C-Notes	Varies
Buildings require depreciation for many items. The overall condition of the home usually accounts for the majority of normal wear and tear items but often depreciation is needed to account for issued that are short lived and have a cost to cure associated with them, i.e. roof and siding.	

B. Informal Hearing Process

The informal hearing process begins with a notice of preliminary value and information on how to make an appointment to review the assessment with the assessor was mailed first class on: July 12, 2021.

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

The property owners were given 30 days to review their property record card on Avitar's website and if they wished to talk with an assessor they had the opportunity to arrange a phone appointment at a later date.

The phone appointment hearings were held for 4 days from 8/2/21 to 8/6/21 and resulted in 41 taxpayers making appointments to discuss their assessments.

If the taxpayer chose not to schedule a phone appointment, they were afforded the option to send their concerns to an Avitar email where the update supervisor was able to respond directly to them. They were also advised they could put their concerns in writing and forward to the town for review.

Once all the informal hearings were completed, the supervisor reviewed all the information and recommendations and made final changes and produced the final statistical results and graphs.

The hearings went smoothly and gave us an opportunity to correct any physical data that was supplied by the taxpayer. Due to the COVID 19 crisis, no interior inspections of properties were completed during that time.

Ledgewood Circle "Ledges Amenity" was reduced from \$150,000 to \$123,000 due to new information/changes and a recent sale in the community. The factor for "weedy and/or marsh" on Newfound Lake was reduced from "85" to "75" pursuant to a recent sale which indicated they were high. No other specific changes resulting in large changes or an issue with the model, etc. was found, only the typical data changes from properties that had not previously had an interior inspection, etc. ie finished basements, bedroom/bathroom count.

SECTION 9

A. CALIBRATION TECHNIQUE

**B. FINAL STATISTICAL
ANALYSIS & TESTING**

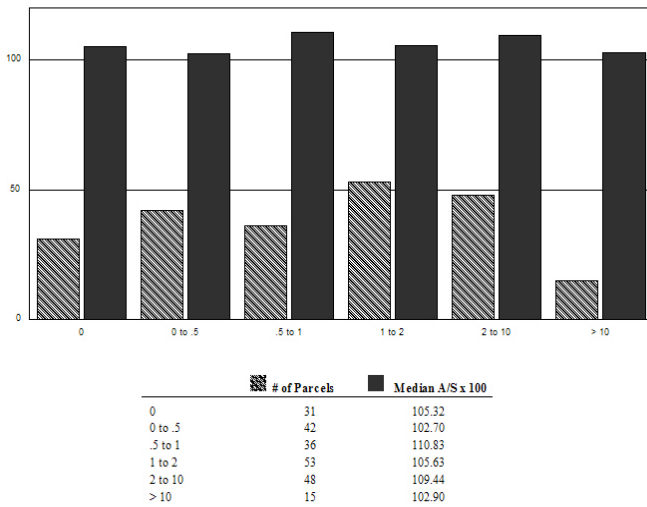
C. FINAL VALUATION TABLES

A. MODEL CALIBRATION TECHNIQUE

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

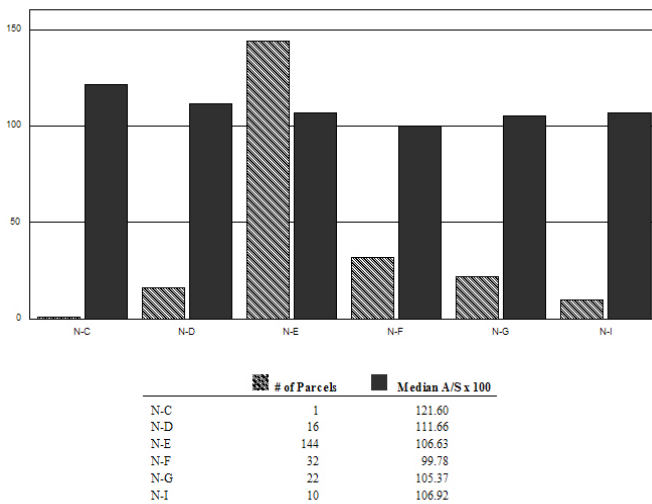
That data is then used to develop preliminary costs for land and building tables needed for the CAMA system to calculate assessment values for all property in the municipality once the rest of the properties are measured and listed.

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

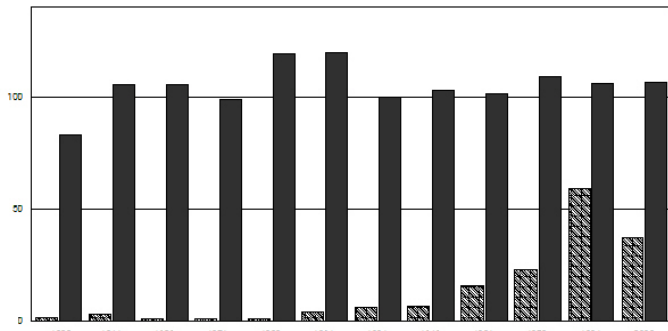


The hashed bars indicate the number of sales in each group, while the solid bars indicate the median assessment to sales ratio. This graph charts ratios for various lot sizes of the sales data and enables us to determine if all lots are fairly assessed regardless of size.

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



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



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

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

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

Sales Ratio Bar Graphs

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

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

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

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

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

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

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

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

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

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

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

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

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

SECTION 9

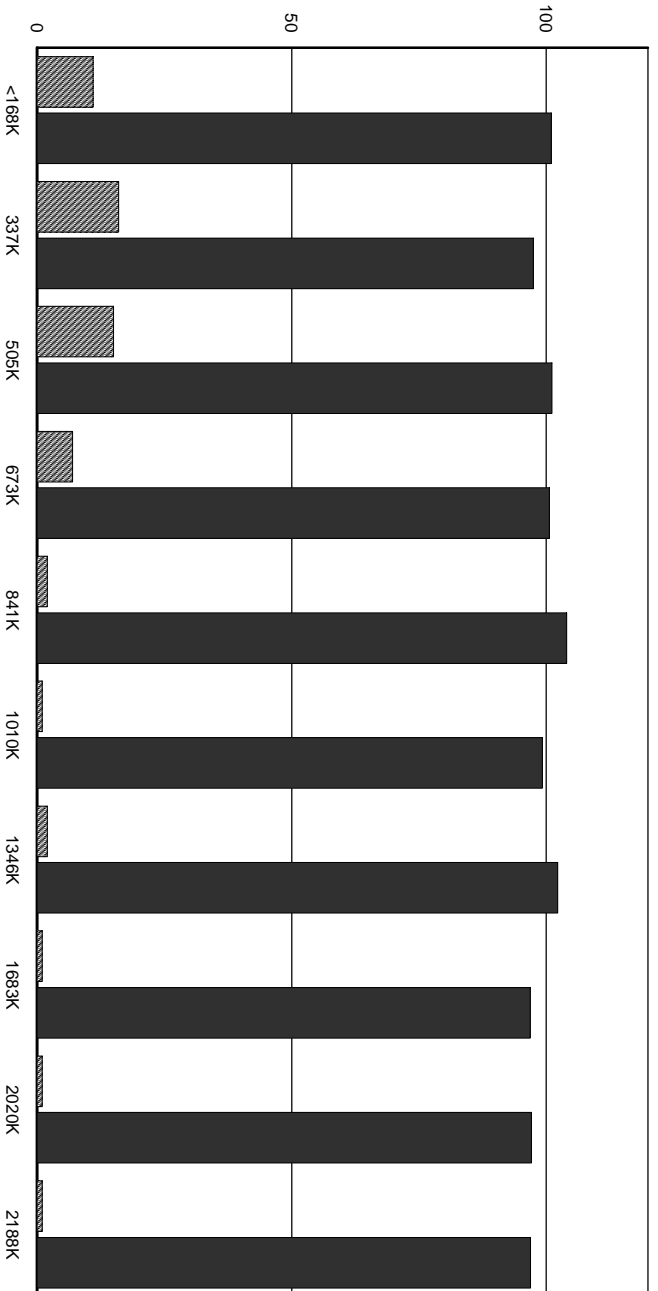
B. FINAL STATISTICAL ANALYSIS REPORTS

Sales Analysis Results
Hebron -- 08/16/2021

Sales Analysis Statistics			
Number of Sales:	57	Mean Sales Ratio:	0.9909
Minimum Sales Ratio:	0.7849	Median Sales Ratio:	1.0018
Maximum Sales Ratio:	1.1420	Standard Deviation:	0.0615
Aggregate Sales Ratio:	0.9903	Coefficient of Dispersion:	4.2617
		Price Related Differential:	1.0006

Sales Analysis Criteria	
Sold: 04/01/2019 - 08/13/2021	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 - 2021	Trend: 0.725% Prior to 04/1/2021
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

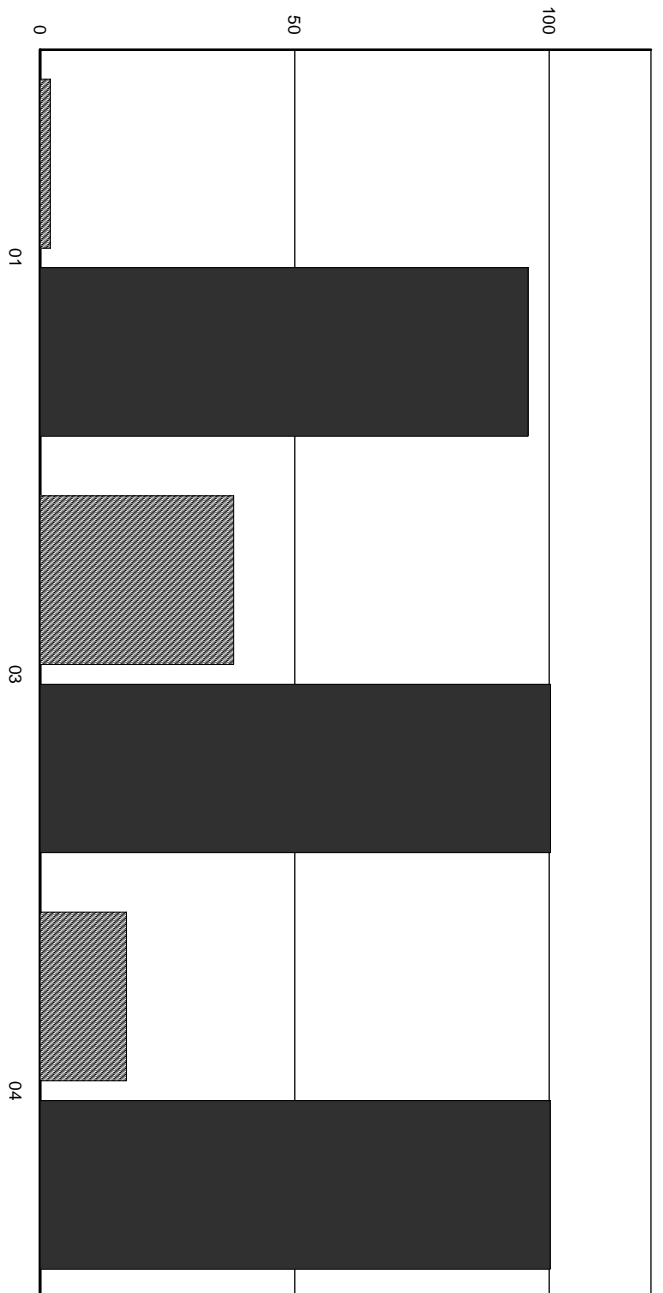
Hebron: Median A/S Ratio by Sale Price



Price Range	Price Range	# of Parcels	Median A/S x 100
<168K	<= \$168,296	11	101.04
337K	\$168,297 to \$336,592	16	97.51
505K	\$336,593 to \$504,888	15	101.11
673K	\$504,889 to \$673,184	7	100.62
841K	\$673,185 to \$841,480	2	104.01
1010K	\$841,481 to \$1,009,776	1	99.27
1346K	\$1,178,073 to \$1,346,368	2	102.24
1683K	\$1,514,665 to \$1,682,960	1	96.85
2020K	\$1,851,257 to \$2,019,552	1	97.14
2188K	\$2,019,553 to \$2,187,848	1	96.94

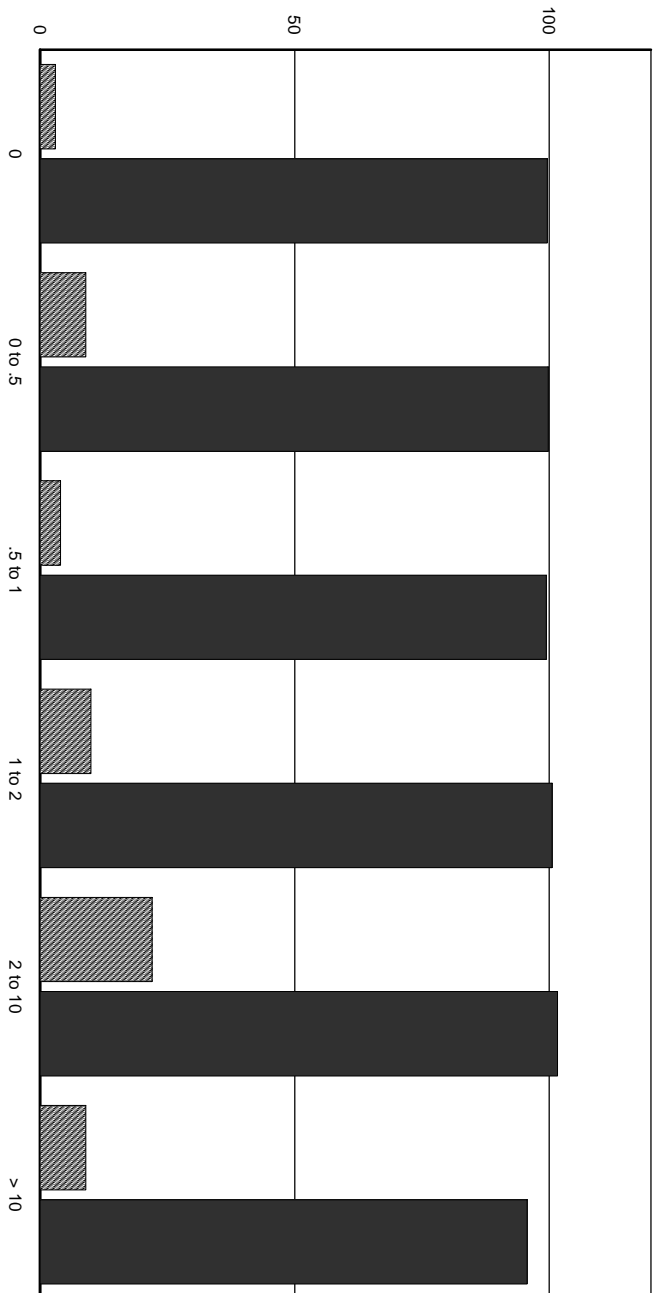
57

Hebron: Median A/S Ratio by Zone



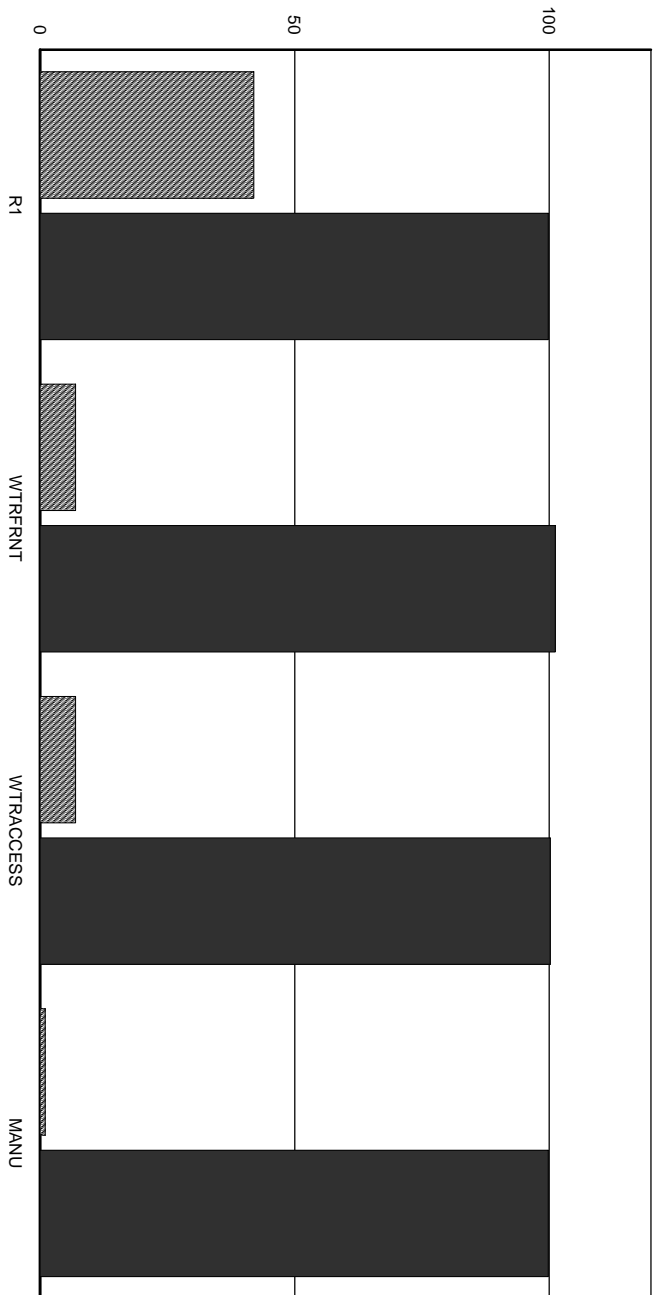
	# of Parcels	Median A/S x 100
01	2	95.85
03	38	100.26
04	17	100.18
57		

Hebron: Median A/S Ratio by Acreage



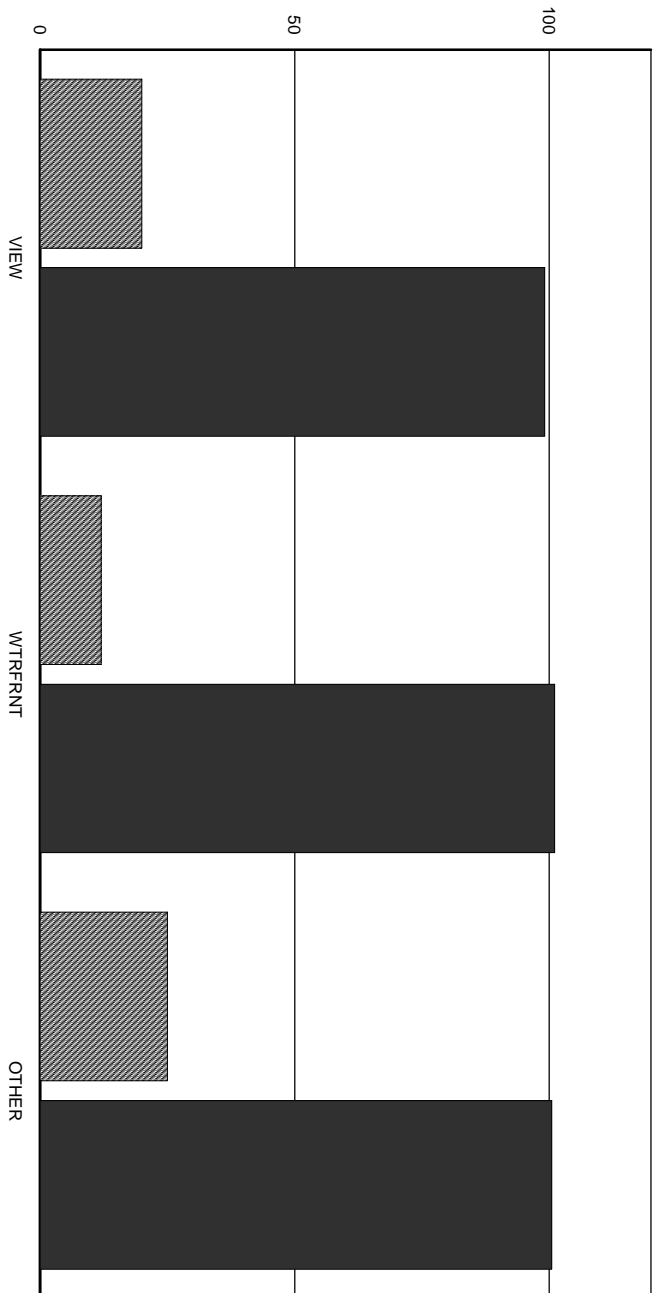
Acreage Category	# of Parcels	Median A/S x 100
0	3	99.64
0 to .5	9	99.81
.5 to 1	4	99.42
1 to 2	10	100.58
2 to 10	22	101.63
> 10	9	95.68
Total	57	

Hebron: Median A/S Ratio by Improved Use



	# of Parcels	Median A/S x 100
R1	42	99.82
WTRFRNT	7	101.19
WTRACCESS	7	100.18
MANU	1	99.81
Total	57	

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



	# of Parcels	Median A/S x 100
VIEW	20	99.15
WTRFRNT	12	101.08
OTHER	25	100.51
	57	

Sales Analysis Results
Hebron -- 08/16/2021

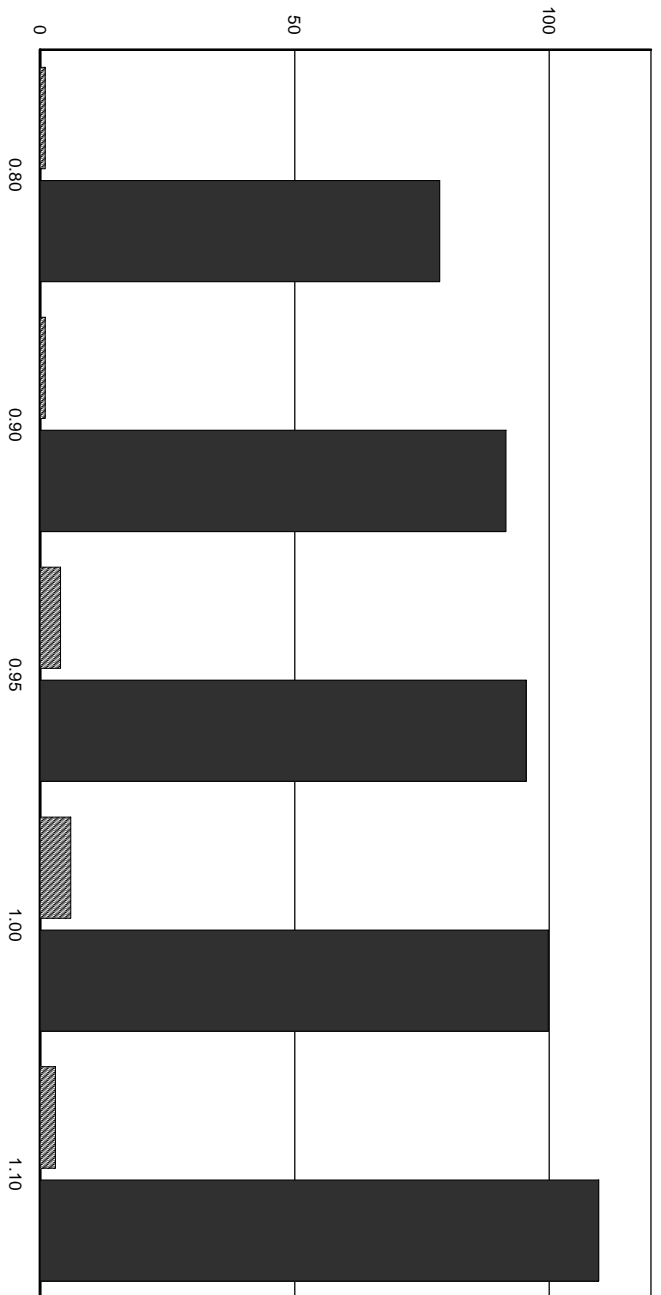
Sales Analysis Statistics			
Number of Sales:	15	Mean Sales Ratio:	0.9845
Minimum Sales Ratio:	0.7849	Median Sales Ratio:	0.9904
Maximum Sales Ratio:	1.1021	Standard Deviation:	0.0791
Aggregate Sales Ratio:	0.9743	Coefficient of Dispersion:	5.5350
		Price Related Differential:	1.0104

Sales Analysis Criteria	
Sold: 04/01/2019 - 08/13/2021	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 - 2021	Trend: 0.725% Prior to 04/1/2021
Story Height: ALL	Neighborhood: ALL
Base Rate: ALL	Zone: ALL
Qualified: YES	Unqualified: NO
Improved: NO	Vacant: YES
View: All	Waterfront: All
Include Comm./Ind./Util.: YES	Water Body: ANY

Hebron Sales Analysis Report

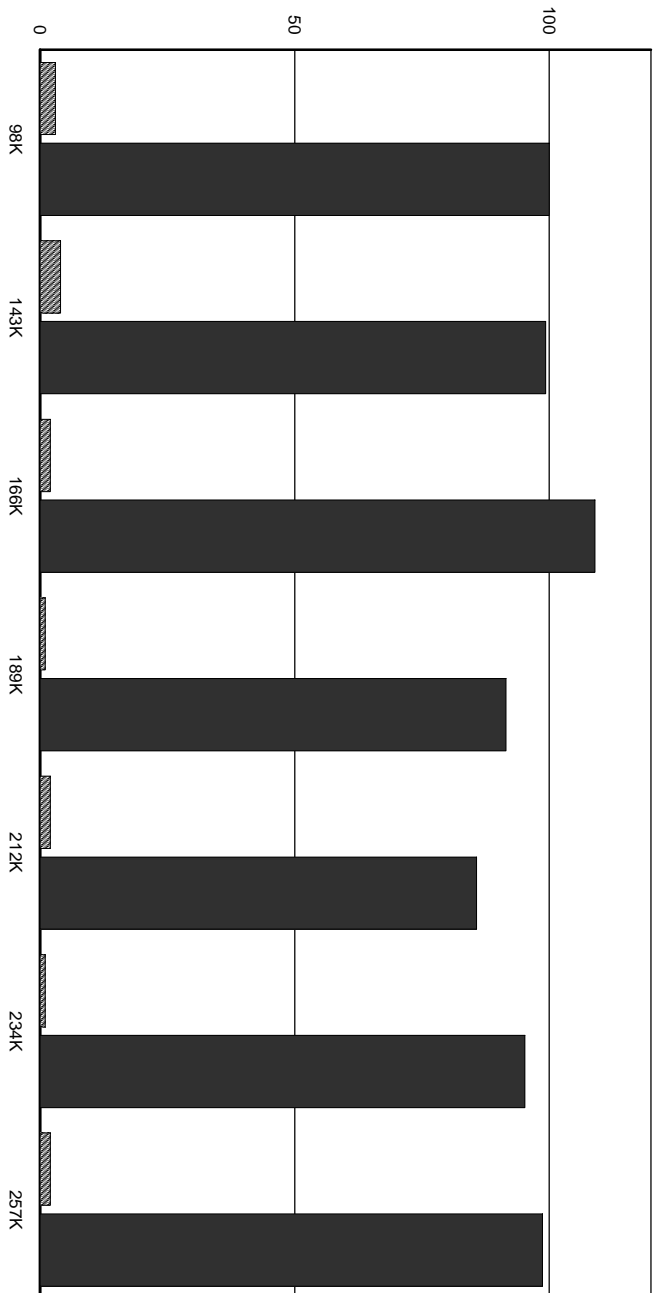
Ratio	Map	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Trended	Assessment	I	Q	Unqualified Description	Prior Year Assessment
	Sale Note								Eff. Area	Sale Price	Sale Date			Grantor	
0.785	000018	000HCE	000011	03	13.32	R1	F			\$ 205,000	\$ 160,900	V	Q	WOLSTENHOLME, MARC W.,	\$ 154,600
0.915	000020	000020	000000	03	18.20	R1	C			\$ 173,920	\$ 159,200	V	Q	ROCKHAVEN FINANCIAL, L	\$ 175,400
0.930	000007	000046	0002-1	03	6.08	R1	E			\$ 194,031	\$ 180,400	V	Q	SUGHRUE, PAUL E.	\$ 174,100
0.952	000020	000003	000000	03	130.00	R1	C			\$ 228,011	\$ 217,100	V	Q	SANDTON PARTNERS 08261	\$ 208,300
0.957	000018	000HCE	000001	03	10.15	R1	F			\$ 137,540	\$ 131,600	V	Q	GILES, THOMAS J., TRUS	\$ 97,600
0.959	000018	000030	000006	03	5.91	R1	G			\$ 257,250	\$ 246,600	V	Q	JACKSON, JOHN & DARLEN	\$ 242,300
0.980	000018	000019	000001	03	1.91	R1	F			\$ 89,314	\$ 87,500	V	Q	LINDBERG, KEVIN W.	\$ 51,700
0.990	000018	000HCE	000005	03	5.27	R1	F			\$ 127,830	\$ 126,600	V	Q	OLESEN, MARTIN C.	\$ 114,300
0.996	000002	000007	000003	03	11.69	R1	D			\$ 134,969	\$ 134,400	V	Q	GALBRAITH, DIANE - TRU	\$ 74,000
1.000	000001	0000BR	000010	03	2.07	R1	F			\$ 79,697	\$ 79,700	V	Q	BERGIN, JOHN R	\$ 51,900
1.010	000018	000HCE	000012	03	23.77	R1	F			\$ 139,750	\$ 141,200	V	Q	QIAN, KALJI	\$ 146,300
1.016	000018	000030	000004	03	2.57	R1	G			\$ 241,740	\$ 245,500	V	Q	LENSEN TRUSTEE, WILLI	\$ 240,700
1.078	000018	000HCE	000013	03	7.07	R1	F			\$ 161,093	\$ 173,700	V	Q	LEAWARD INVESTMENTS, N	\$ 170,900
1.097	000008	0000LM	000006	03	2.33	R1	G			\$ 75,544	\$ 82,900	V	Q	FRANCIS, C ROBERT & SA	\$ 54,100
	AP \$82,900 SOLD FOR 75K AFTER ONLY 37 DOM														
1.102	000007	000046	0002-2	03	5.00	R1	E			\$ 161,963	\$ 178,500	V	Q	SUGHRUE, PAUL E	\$ 172,400

Hebron: Distribution of Sale Ratios



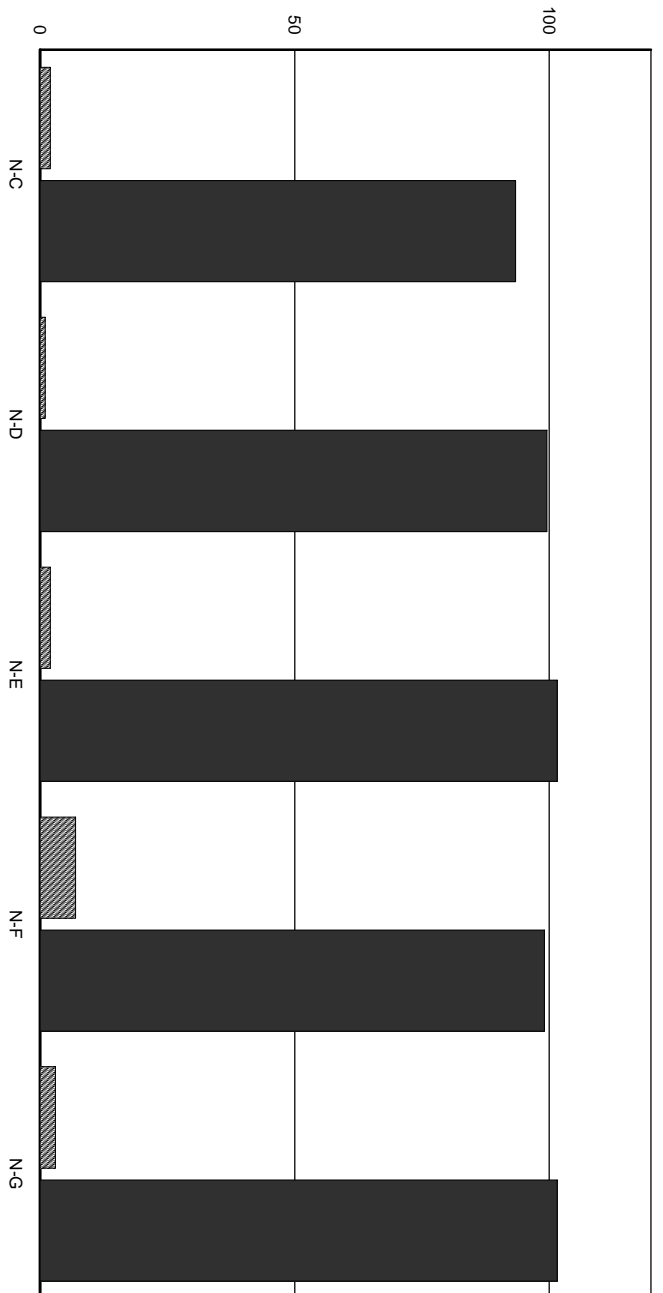
	# of Parcels	Median A/S x 100
0.80	1	78.49
0.90	1	91.54
0.95	4	95.45
1.00	6	99.79
1.10	3	109.74
	15	

Hebron: Median A/S Ratio by Sale Price



Price Range	Price Range	# of Parcels	Median A/S x 100
98K	\$75,235 to \$97,986	3	100.00
143K	\$120,739 to \$143,490	4	99.31
166K	\$143,491 to \$166,242	2	109.02
189K	\$166,243 to \$188,994	1	91.54
212K	\$188,995 to \$211,746	2	85.73
234K	\$211,747 to \$234,498	1	95.21
257K	\$234,499 to \$257,250	2	98.71
		15	

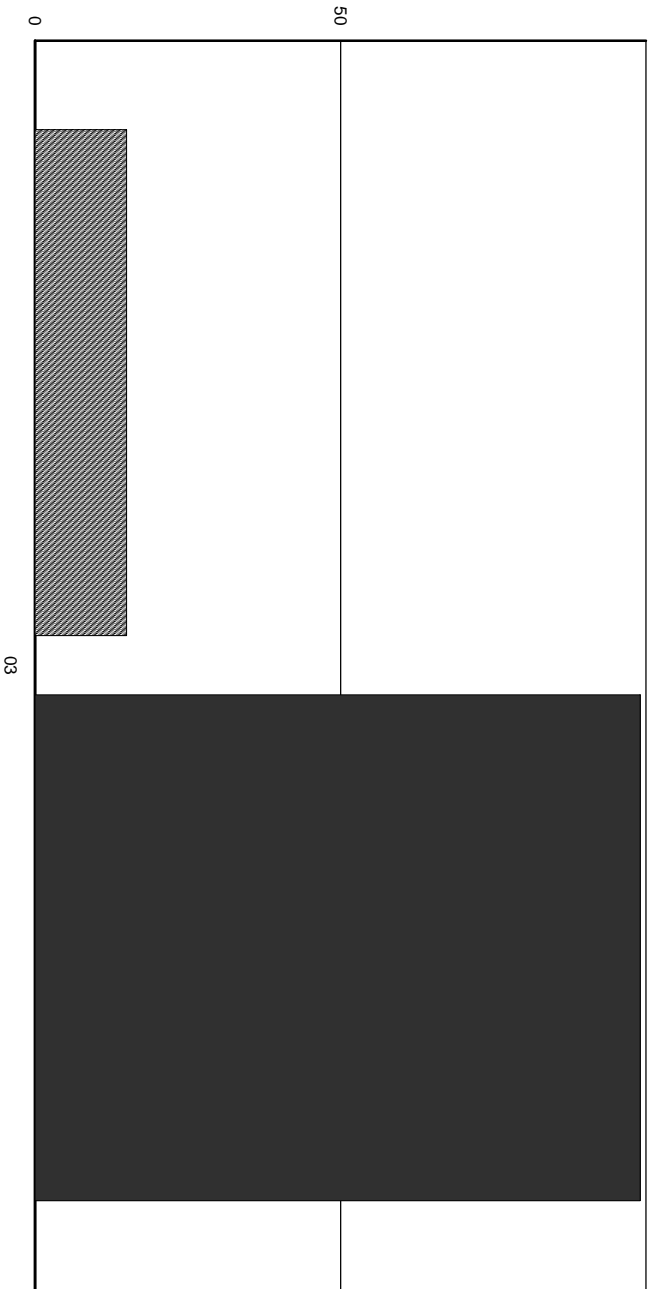
Hebron: Median A/S Ratio by Neighborhood



	# of Parcels	Median A/S x 100
N-C	2	93.38
N-D	1	99.58
N-E	2	101.59
N-F	7	99.04
N-G	3	101.56
	15	

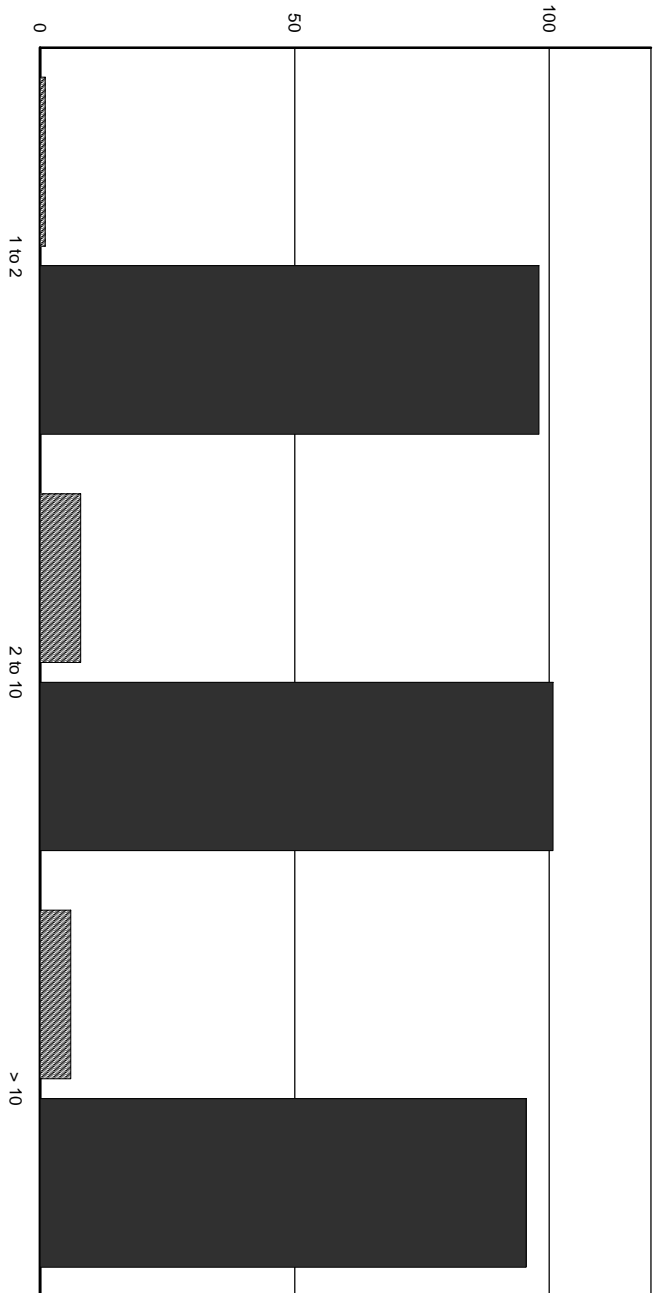
AVG -20 80%
 AVG -10 90%
 AVG 100%
 AVG +10 110%
 AVG +20 120%

Hebron: Median A/S Ratio by Zone



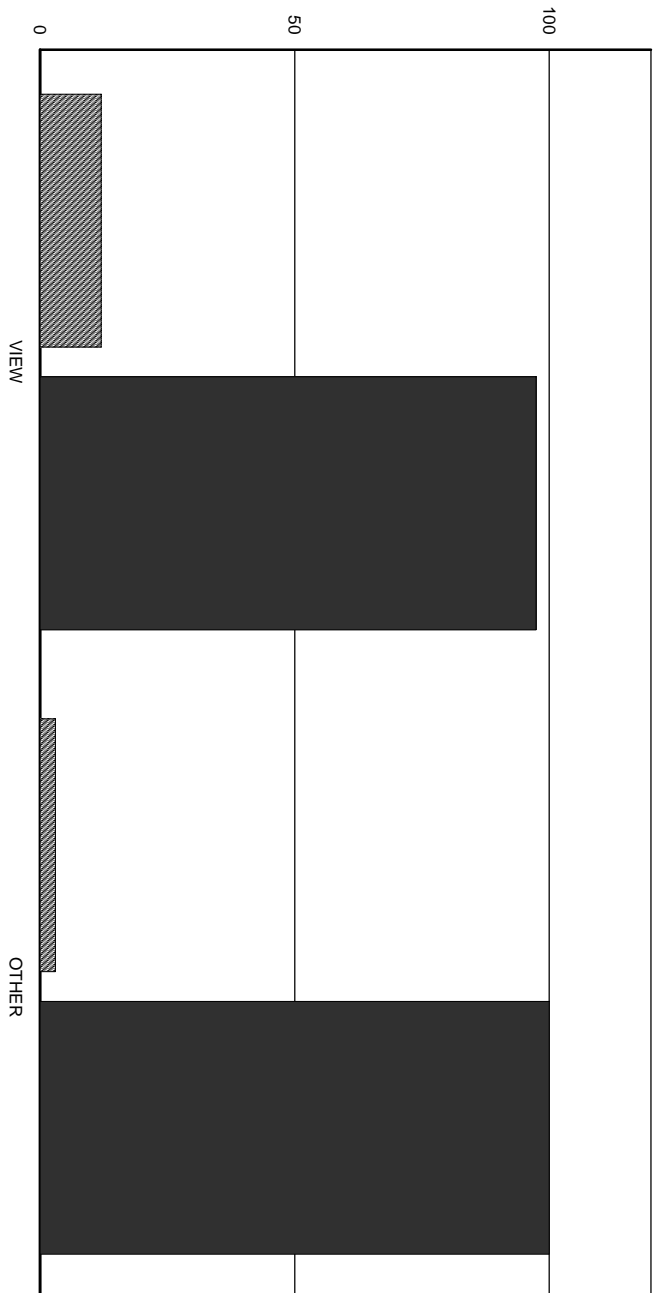
	# of Parcels	Median A/S x 100
03	15	99.04
03	15	15

Hebron:Median A/S Ratio by Acreage



	# of Parcels	Median A/S x 100
1 to 2	1	97.97
2 to 10	8	100.78
> 10	6	95.45
	15	

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



	# of Parcels	Median A/S x 100
VIEW	12	97.45
OTHER	3	100.00
	15	

OWNER INFORMATION		SALES HISTORY			PRICE GRANTOR	
SMYTH, DIANE M		Date	Book	Page	Type	Price Grantor
SMYTH, PETER J.		01/08/2021	4592	0628	Q V	78,000 BERGIN, JOHN R
35 DEERFIELD ROAD		11/11/1987	1708	0095	Q V	26,600 WORLD WIDE PROPERTIES
ATTLEBORO, MA 02703						

LISTING HISTORY		NOTES	
04/19/21	KCVL SALES VERIFICATION	LOT 10 RTE 3A; 4/11 DW ROUGHED IN; 4/21 NC; DW ROUGHED IN W/	
07/06/20	KCVL	CULVERT	
01/01/20	INSP MARKED FOR INSPECTION		
01/22/02	MF-V		

EXTRA FEATURES VALUATION

Feature Type	Units	Length	Width	Size	Adj	Rate	Cond	Market Value	Notes
HEBRON ASSESSING OFFICE									

PARCEL TOTAL TAXABLE VALUE			
Year	Building	Features	Land
2019	\$ 0	\$ 0	\$ 51,900
			Parcel Total: \$ 51,900
2020	\$ 0	\$ 0	\$ 51,900
			Parcel Total: \$ 51,900
2021	\$ 0	\$ 0	\$ 79,700
			Parcel Total: \$ 79,700

LAND VALUATION														
Zone: RURAL DISTRICT Minimum Acreage: 2.00 Minimum Frontage: 150														
Site: UND WDS Driveway: UND Road: PAVED														
LAST REVALUATION: 2021														
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
1F RES	2,000	93,000	F	110	91	100	90	95 -- MILD	100	79,600	0	N	79,600	
1F RES	0.070	x 2,000	X	100				90 -- ROLLING	100	100	0	N	100	
											2.070 ac		79,700	

PICTURE		OWNER		TAXABLE DISTRICTS		BUILDING DETAILS	
SMYTH, DIANE M SMYTH, PETER J. 35 DEERFIELD ROAD ATTLEBORO, MA 02703		District BRID-HEB VILL % 100		Model:		Year Built:	
				Roof:		Condition For Age:	
Ext:		Int:		Floor:		Physical:	
Heat:		Baths:		Heat:		Economic:	
Bedrooms:		Baths:		Fixtures:		Temporary:	
Extra Kitchens:		Fireplaces:		A/C:		%	
Quality:		Generators:		Com. Wall:		%	
Stories:		Base Type:		Stories:		%	
Date		Permit ID		Permit Type		Notes	
PERMITS		PERMITS		PERMITS		PERMITS	

BUILDING SUB AREA DETAILS	
2021 BASE YEAR BUILDING VALUATION	
Year Built:	%
Condition For Age:	%
Physical:	%
Functional:	%
Economic:	%
Temporary:	%

OWNER INFORMATION	SALES HISTORY	PICTURE																								
CAMPBELL, DONALD R. CAMPBELL, ELENA E. 6 KETTLE WAY CAMPBELL FAMILY TRUST DRACUT, MA 01826	<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>07/22/2020</td> <td>4538</td> <td>0651</td> <td>Q V</td> <td>120,000</td> <td>OLESEN, MARTIN C.</td> </tr> <tr> <td>11/15/2005</td> <td>3218</td> <td>0369</td> <td>Q V</td> <td>164,533</td> <td>ADDEL, JOHN M</td> </tr> <tr> <td>05/23/2003</td> <td>2824</td> <td>282</td> <td>Q V</td> <td>111,000</td> <td>KILL MOUNTAIN REALTY L</td> </tr> </tbody> </table>	Date	Book	Page	Type	Price	Grantor	07/22/2020	4538	0651	Q V	120,000	OLESEN, MARTIN C.	11/15/2005	3218	0369	Q V	164,533	ADDEL, JOHN M	05/23/2003	2824	282	Q V	111,000	KILL MOUNTAIN REALTY L	
Date	Book	Page	Type	Price	Grantor																					
07/22/2020	4538	0651	Q V	120,000	OLESEN, MARTIN C.																					
11/15/2005	3218	0369	Q V	164,533	ADDEL, JOHN M																					
05/23/2003	2824	282	Q V	111,000	KILL MOUNTAIN REALTY L																					

LISTING HISTORY	NOTES
10/15/20 KCVL SALES VERIFICATION 07/26/18 KCVL 02/07/18 INSP MARKED FOR INSPECTION 04/11/06 CMUL 06/18/04 ETUL 04/08/03 DL-V	HEBBRON COUNTRY ESTATES; 8/16; 4-SALE AP=\$187,000;

EXTRA FEATURES VALUATION

Feature Type	Units	Length	x Width	Size Adj	Rate	Cond	Market Value	Notes
MUNICIPAL SOFTWARE BY AVITAR								
HEBRON ASSESSING OFFICE								
PARCEL TOTAL TAXABLE VALUE								
Year	Building	Features	Land					
2019	\$ 0		\$ 114,300	Parcel Total: \$ 114,300				
2020	\$ 0		\$ 114,300	Parcel Total: \$ 114,300				
2021	\$ 0		\$ 126,600	Parcel Total: \$ 126,600				

LAND VALUATION


Zone: RURAL DISTRICT Minimum Acreage: 2.00 Minimum Frontage: 150 Site: UND CLEAR Driveway: UND Road: PAVED

Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
1F RES	2,000	93,000	F	110	91	100	90	90--ROLLING	100	75,400	0	N	75,400	
1F RES	3,269	x 2,000	X	100				85--MODERATE	100	5,600	0	N	5,600	
VIEW								MOUNTAINS, WIDE, TOP 50, DISTANT	60	45,600			45,600	UND
										126,600			126,600	

LAST REVALUATION: 2021

PICTURE		OWNER	TAXABLE DISTRICTS	BUILDING DETAILS	
		CAMPBELL, DONALD R. CAMPBELL, ELENA E. 6 KETTLE WAY CAMPBELL FAMILY TRUST DRACUT, MA 01826	District BRID-HEB VILL Percentage % 100	Model: Roof: Ext: Int: Floor: Heat:	Baths: Fixtures: Fireplaces: Generators:
PERMITS		Date	Permit ID	Permit Type	Notes

BUILDING SUB AREA DETAILS	
Base Type:	
2021 BASE YEAR BUILDING VALUATION	
Year Built:	%
Condition For Age:	%
Physical:	
Functional:	
Economic:	
Temporary:	%

OWNER INFORMATION		SALES HISTORY		HEBRON PICTURE	
CAHILL, RYAN P PIERCE, SARAH 1465 WOODBURY AVE #304 PORTSMOUTH, NH 03801-3210		Date 01/06/2020 04/13/2019 02/21/2014 12/21/2004	Book Page Type 4492 0819 Q V 4428 273 U V 45 4041 0532 U V 24 3089 0667 Q V	Price Grantor 175,000 SUGHRUE, PAUL E. 1 SUGHRUE, BLINN 160,000 ARMSTRONG, JOHN & DANA 70,000 JAQUES, JONATHAN A.	

LISTING HISTORY		NOTES	
01/15/21	KCVL	2/20: 2-LOT SUB & BLA; VU EST FROM MLS; GROVE HILL FARM; 4/06	
10/15/20	KCVL	UND/WDS; SLIGHT SLOPE UP FROM ROAD; GOOD BLDG LOT; CK 22 FOR	
02/13/20	MSSR	PLAN#14599	CONST;
02/13/20	MSSR	PLAN#15856	
08/23/19	KCVL		
01/02/19	INSP	MARKED FOR INSPECTION	
04/13/06	CMUL		
03/20/02	MF-V		

EXTRA FEATURES VALUATION		MUNICIPAL SOFTWARE BY AVITAR	
Feature Type	Units Length x Width Size Adj	Rate	Cond Market Value Notes
HEBRON ASSESSING OFFICE			

LAND VALUATION				LAST REVALUATION: 2021			
Zone: RURAL DISTRICT Minimum Acreage: 2.00 Minimum Frontage: 150				Site: UND WDS Driveway: UND Road: PAVED			
Land Type	Units	Base Rate	NC Adj Site Road DWay Topography	Cond	Ad Valorem	SPI R	Tax Value Notes
1F RES	2,000 ac	93,000 E	100 91 100 90 95 -- MILD	100	72,400	0 N	72,400
1F RES	4,079 ac	x 2,000 X	100 90 -- ROLLING	100	7,300	0 N	7,300
VIEW			LAKES/MOUNTAINS, WIDE, TOP 100, DISTANT	60	100,700		100,700 UND/PRT BLK
					6,079 ac		180,400

PARCEL TOTAL TAXABLE VALUE			
Year	Building	Features	Land
2019	\$ 0		\$ 57,900
		Parcel Total:	\$ 57,900
2020	\$ 0		\$ 174,100
		Parcel Total:	\$ 174,100
2021	\$ 0		\$ 180,400
		Parcel Total:	\$ 180,400

PICTURE

OWNER

TAXABLE DISTRICTS

BUILDING DETAILS

CAHILL, RYAN P
PIERCE, SARAH
1465 WOODBURY AVE #304
PORTSMOUTH, NH 03801-3210

District Percentage
BRID-HEB VILL % 100

PERMITS

Date	Permit ID	Permit Type	Notes
.....			

Model: _____
 Roof: _____
 Ext: _____
 Int: _____
 Floor: _____
 Heat: _____

Bedrooms: _____ Baths: _____
 Extra Kitchens: _____ Fireplaces: _____
 A/C: _____ Generators: _____

Quality: _____
 Com. Wall: _____
 Stories: _____

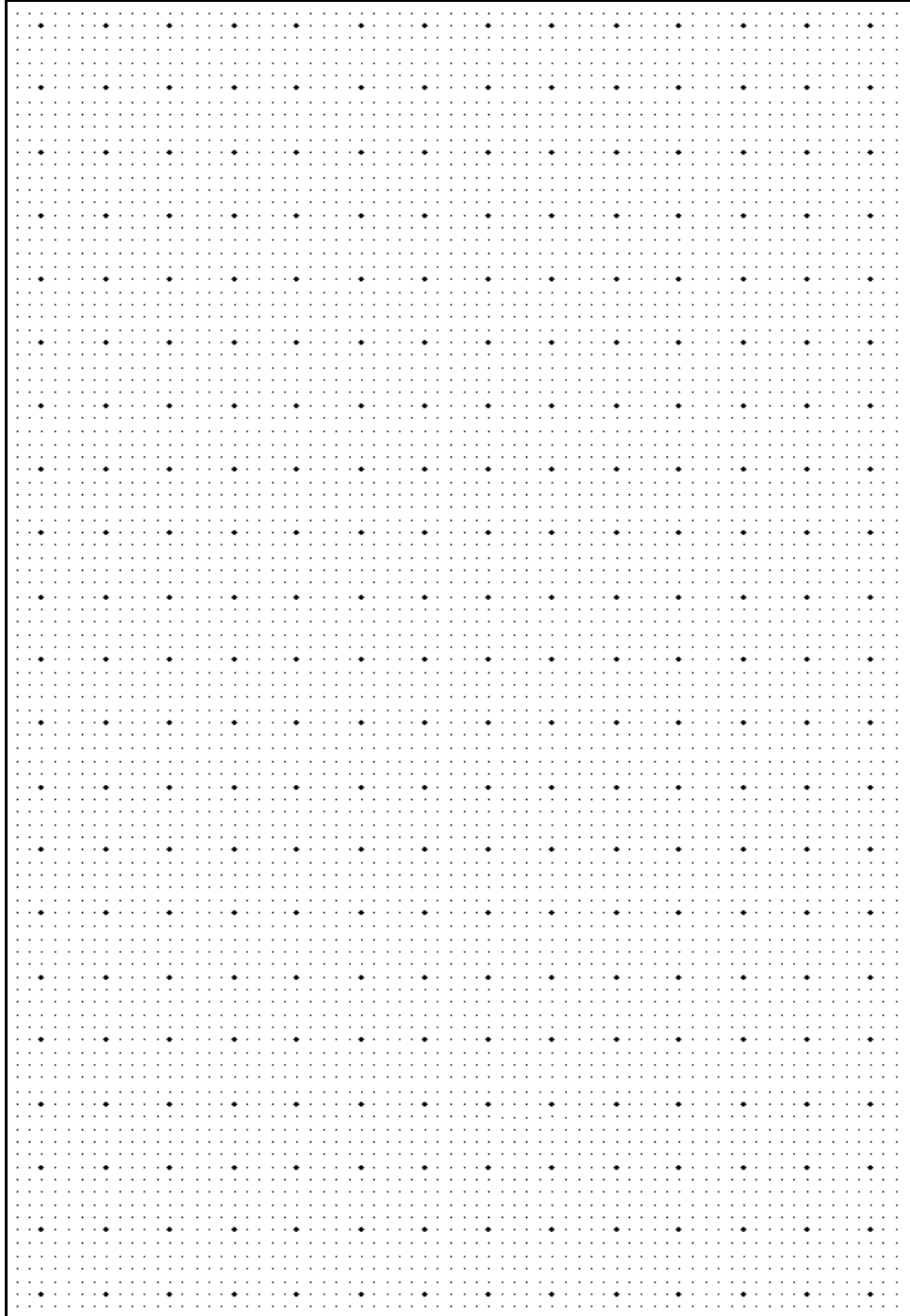
Base Type: _____

BUILDING SUB AREA DETAILS

2021 BASE YEAR BUILDING VALUATION

Year Built: _____
 Condition For Age: _____
 Physical: _____
 Functional: _____
 Economic: _____
 Temporary: _____

%
%



OWNER INFORMATION		SALES HISTORY			PRICE GRANTOR
DATE	BOOK	PAGE	TYPE		
KUEGLER, ERIC R., TRUSTEE					
05/07/2020	4517	848	Q V	150,000	SUGHRUE, PAUL E
04/22/2019	4428	277	U V 45	1	SUGHRUE/BLINN
KUEGLER, ERIC R., FAMILY TRUST					
203 KENDALL ROAD					
TEWKSBURY, MA 01876					

LISTING HISTORY		NOTES	
01/15/21	KCVL	2/20:	2-LO SUB & BLA; VU EST FROM MLS PGCS; VU EASEMENT OVER PART
10/15/20	KCVL	OF 7-46-3-4;	2019 OL \$200K; CK 22 FOR CONST;
02/13/20	MSSR		
02/13/20	MSSR		

EXTRA FEATURES VALUATION

Feature Type: _____ Units Length x Width Size Adj: _____ Rate: _____ Cond: _____ Market Value Notes: _____

MUNICIPAL SOFTWARE BY AVITAR

HEBRON ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE			
Year	Building	Features	Land
2020	\$ 0	\$ 0	\$ 172,400
			Parcel Total: \$ 172,400
2021	\$ 0	\$ 0	\$ 178,500
			Parcel Total: \$ 178,500

LAND VALUATION

Zone:	RURAL DISTRICT	Minimum Acreage:	2.00	Minimum Frontage:	150									
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
1F RES	2,000 ac	93,000	E	100	91	100	90	95 -- MILD	100	72,400	0	N	72,400	
1F RES	3,002 ac	x 2,000	X	100				90 -- ROLLING	100	5,400	0	N	5,400	
VIEW								LAKES/MOUNTAINS, WIDE, TOP 100, DISTANT	60	100,700			100,700	UND
		5,002 ac								178,500			178,500	

LAST REVALUATION: 2021

Site: UNDWDS Driveway: UNDRoad: PAVED

PICTURE		OWNER		TAXABLE DISTRICTS		BUILDING DETAILS	
KUEGLER, ERIC R., TRUSTEE KUEGLER, LISA F., TRUSTEE KUEGLER, ERIC R., FAMILY TRUST 203 KENDALL ROAD TEWKSBURY, MA 01876		District BRID-HEB VILL		Percentage % 100		Model: Roof: Ext: Int: Floor: Heat: Bedrooms: Baths: Extra Kitchens: A/C: Quality: Com. Wall: Stories:	
		PERMITS Date Permit ID Permit Type		Notes		Fixtures: Fireplaces: Generators: Base Type:	

BUILDING SUB AREA DETAILS	
2021 BASE YEAR BUILDING VALUATION Year Built: _____ Condition For Age: _____ Physical: _____ Functional: _____ Economic: _____ Temporary: _____ % _____	

OWNER INFORMATION	SALES HISTORY		Price Grantor
AVTTABLE, JAMES C. AND CHERYL A.	Date	Book Page	Type
17 BALTZER DRIVE	02/14/2020	4500 607	Q V
	05/26/2017	4286 0691	U V 51
	09/09/2014	4081 0774	U V 13
PEMBROKE, MA 02359	07/16/2013	3995 0513	U V 81

LISTING HISTORY	NOTES
10/14/20 KCVL SALES VERIFICATION	VACANT, WOODED; 10/15; HEAVILY LOGGED AFTER 9/14 SALE; PART BK/D
08/30/18 KCVL	MTN/LAKE VU; 7/16; 4-SALE AP=\$990,000 WITH MAP 20, LOT 20;10/20 PREV
02/07/18 INSP MARKED FOR INSPECTION	LOGGED; STARTING GROWN UP
10/26/15 MSVL V-SALE	
12/04/03 BNUL	
06/27/02 MF-V	

Feature Type	Units Length x Width Size Adj	Rate	Cond	Market Value	Notes
EXTRA FEATURES VALUATION					
MUNICIPAL SOFTWARE BY AVTAR					
HEBRON ASSESSING OFFICE					

Year	Building	Features	Land
2019	\$ 0		\$ 208,300
		Parcel Total:	\$ 208,300
2020	\$ 0		\$ 208,300
		Parcel Total:	\$ 208,300
2021	\$ 0		\$ 217,100
		Parcel Total:	\$ 217,100

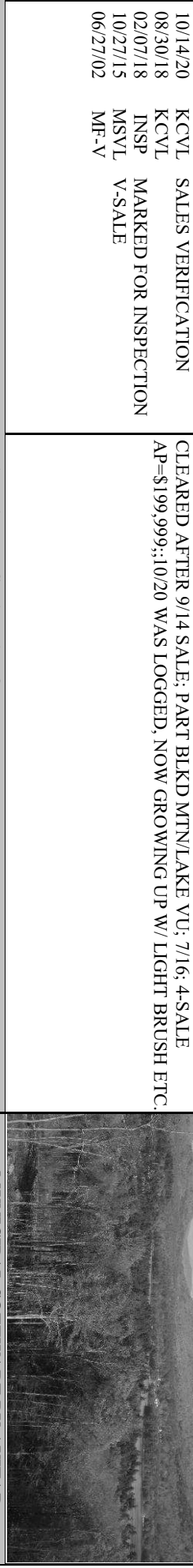
Zone:	RURAL DISTRICT	Minimum Acreage:	2.00	Minimum Frontage:	150	Site:	UND CLEAR	Driveway:	UND	Road:	GRAVEL/DIRT		
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI R	Tax Value	Notes
1F RES	2,000 ac	93,000 C	80	91	95	90	90	-- ROLLING	100	52,100	0 N	52,100	
1F RES	128,000 ac	x 2,000 X	50					85 -- MODERATE	100	108,800	0 N	108,800	
1F RES	3,000,000 ft	x 60 C	80						10	14,400	0 N	14,400	CTD
VIEW		LAKES/MOUNTAINS, WIDE, TOP 50, DISTANT											
	130,000 ac								50	41,800		41,800	UND/LIM LAKE VU
										217,100		217,100	

PICTURE		OWNER	TAXABLE DISTRICTS	HEBRON BUILDING DETAILS
		AVTTABLE, JAMES C. AND CHERYL	District BRID-HEB VILL	Model:
		17 BALTZER DRIVE	Percentage % 100	Roof:
		PEMBROKE, MA 02359		Ext:
				Int:
				Floor:
				Heat:
				Bedrooms:
				Baths:
				Extra Kitchens:
				Fixtures:
				Fireplaces:
				Generators:
				A/C:
				Quality:
				Com. Wall:
				Stories:
				Base Type:

BUILDING SUB AREA DETAILS	
<p>2021 BASE YEAR BUILDING VALUATION</p>	
<p>Year Built:</p> <p>Condition For Age:</p> <p>Physical:</p> <p>Functional:</p> <p>Economic:</p> <p>Temporary:</p>	<p>%</p> <p>%</p> <p>%</p>

OWNER INFORMATION	SALES HISTORY		Price Grantor
LANGLOIS, JOHN F. AND MIA LYNN	Date	Book Page	Type
21 GOLFSTOWN BACK ROAD	04/13/2020	4511 654	Q V
GOLFSTOWN, NH 03045	09/09/2014	4081 0768	U V 13
	07/16/2013	3995 0513	U V 81
			160,000 ROCKHAVEN FINANCIAL, 23,533 PHILIP, JOHN NICHOLAS PHILIP, SANBORN F

LISTING HISTORY	NOTES
10/14/20 KCVL SALES VERIFICATION	CLEARED AFTER 9/14 SALE; PART BKD MTN/LAKE VU: 7/16; 4-SALE
08/30/18 KCVL	AP=\$199,999; 10/20 WAS LOGGED, NOW GROWING UP W/ LIGHT BRUSH ETC.
02/07/18 INSP MARKED FOR INSPECTION	
10/27/15 MSVL V-SALE	
06/27/02 MF-V	



MUNICIPAL SOFTWARE BY AVITAR
HEBRON ASSESSING OFFICE

Feature Type	Units Length x Width Size Adj	Rate	Cond	Market Value	Notes
EXTRA FEATURES VALUATION					
PARCEL TOTAL TAXABLE VALUE					
Year	Building	Features	Land		
2019	\$ 0		\$ 175,400		
			Parcel Total: \$ 175,400		
2020	\$ 0		\$ 175,400		
			Parcel Total: \$ 175,400		
2021	\$ 0		\$ 159,200		
			Parcel Total: \$ 159,200		

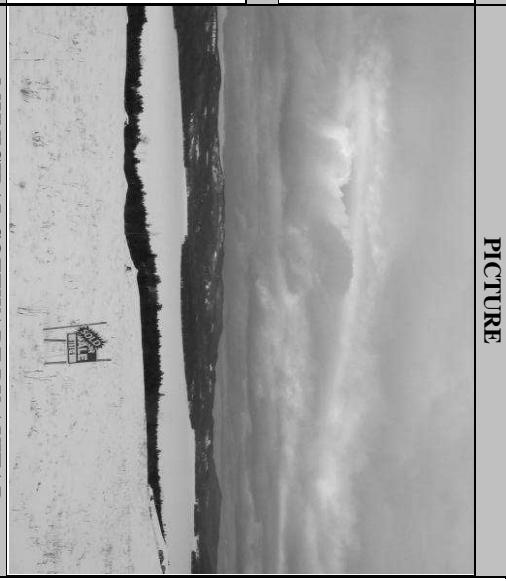
LAND VALUATION										LAST REVALUATION: 2021				
Zone:	RURAL DISTRICT	Minimum Acreage:	2.00	Minimum Frontage:	150	Site:	UND CLEAR	Driveway:	UND	Road:	GRAVEL/DIRT			
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
1F RES	2,000 ac	93,000 C	80	91	95	90	90	-- ROLLING	100	52,100	0	N	52,100	
1F RES	16,200 ac	x 2,000 X	85					-- MODERATE	100	23,400	0	N	23,400	
1F RES	1,600,000 ft	x 60 C	80						10	7,700	0	N	7,700	CTD
VIEW								LAKES/MOUNTAINS, WIDE, TOP 75, DISTANT	60	76,000			76,000	UND
										159,200			159,200	

PICTURE		OWNER	TAXABLE DISTRICTS	HEBRON BUILDING DETAILS
		LANGLOIS, JOHN F. AND MIA LYNN 21 GOFFSTOWN BACK ROAD GOFFSTOWN, NH 03045	District BRID-HEB VILL Percentage % 100	Model: Roof: Ext: Int: Floor: Heat: Bedrooms: Baths: Extra Kitchens: A/C: Quality: Com. Wall: Stories:
		PERMITS		Fixtures: Fireplaces: Generators:
Date	Permit ID	Permit Type	Notes	Base Type:

2021 BASE YEAR BUILDING VALUATION	
Year Built: Condition For Age: Physical: Functional: Economic: Temporary:	% % %

OWNER INFORMATION		SALES HISTORY				PRICE GRANTOR
Date	Book	Page	Type			
12/09/2020	4583	264	Q V		250,000 JACKSON, JOHN & DARLENE	
04/09/2009	3598	0794	Q V		305,000 KILL MOUNTAIN REALTY L	

LISTING HISTORY		NOTES
04/15/21	KCVL SALES VERIFICATION	LEDGE = CTD; 4/21 LIGHTLY WOODED; NOT ON MLS
08/31/18	KCVL	
02/07/18	INSP MARKED FOR INSPECTION	
03/22/11	MSUR	
07/23/10	KCUR	
06/16/09	GRAR	
05/01/08	MVSR	
08/23/07	CMRSR	



MUNICIPAL SOFTWARE BY AVITAR
HEBRON ASSESSING OFFICE

Feature Type	Units	Length	x Width	Size Adj	Rate	Cond	Market Value	Notes
EXTRA FEATURES VALUATION								
PARCEL TOTAL TAXABLE VALUE								
Year	Building	Features	Land					
2019	\$ 0		\$ 242,300	Parcel Total: \$ 242,300				
2020	\$ 0		\$ 242,300	Parcel Total: \$ 242,300				
2021	\$ 0		\$ 246,600	Parcel Total: \$ 246,600				

LAND VALUATION															
Zone:	RURAL DISTRICT	Minimum Acreage:	2.00	Minimum Frontage:	150					Site:	UND CLEAR	Driveway:	UND	Road:	PAVED
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes	
1F RES	2,000 ac	93,000 G	120	91	100	90	90	-- ROLLING	100	82,300	0	N	82,300		
1F RES	3,906 ac	x 2,000 X	100					-- MODERATE	100	6,600	0	N	6,600		
VIEW		LAKES/MOUNTAINS, PANORAMIC, TOP 100, EXTREME DIST										60	157,700	157,700	UND
										5,906 ac		246,600		246,600	

PICTURE		OWNER	TAXABLE DISTRICTS	BUILDING DETAILS
		LEWIS, MARK AND KAREN 39 LOVERS LANE GROTON, MA 01450	District BRID-HEB VILL Percentage % 100	Model: Roof: Ext: Int: Floor: Heat: Bedrooms: Baths: Extra Kitchens: A/C: Quality: Com. Wall: Stories:
		PERMITS		Fixtures: Fireplaces: Generators:
Date	Permit ID	Permit Type	Notes	Base Type:

BUILDING SUB AREA DETAILS	
2021 BASE YEAR BUILDING VALUATION	
Year Built:	%
Condition For Age:	%
Physical:	
Functional:	
Economic:	
Temporary:	%

OWNER INFORMATION

ROUSSEAU GILLER, ELLEN M
 GILLER, JOHN R
 29 THATCHER ROAD
 FRENCHTOWN, NJ 08825

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
09/10/2020	4553	0162	Q V	85,000	LINDBERG, KEVIN W.
11/19/2018	4402	0414	Q V	49,533	KIDDER, ELIZABETH
11/05/2018	4399	0390	U V 44		KIDDER, STEVEN N.
07/08/2014	4068	0580	U V 38		1 KIDDER, SHERWOOD M 2005
11/21/2005	3220	0703	U V 44		2,667 KIDDER, SHERWOOD

NOTES

10/15/20 KCVM SALE VERIFICATION
 07/26/18 KCVL
 02/07/18 INSP MARKED FOR INSPECTION
 04/11/06 CMUL
 09/01/04 CMHR
 06/18/02 MF-V

VAC/WDS;10/20 ACC + CLEARED EST 70X100, 4/21 PER MLS EXISTING WELL AND ELECTRIC SERVICE AND APPROVED 3 BEDRM SEPTIC, STONEWALLS; FAIR SITE

EXTRA FEATURES VALUATION

Feature Type Units Length x Width Size Adj Rate Cond Market Value Notes

MUNICIPAL SOFTWARE BY AVITAR

HEBRON ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

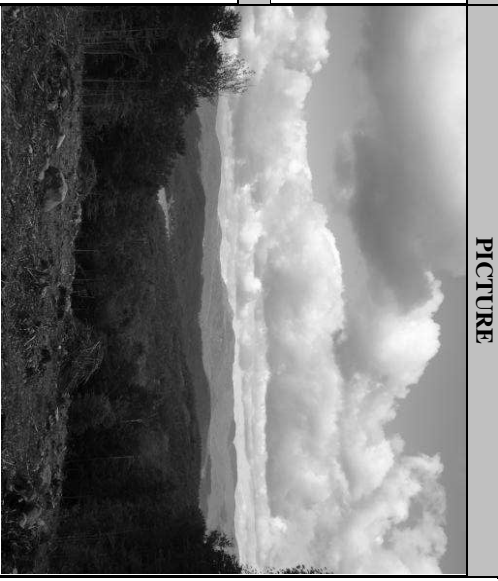
Year	Building	Features	Land
2019	\$ 0	\$ 0	\$ 49,000
			Parcel Total: \$ 49,000
2020	\$ 0	\$ 0	\$ 51,700
			Parcel Total: \$ 51,700
2021	\$ 0	\$ 0	\$ 87,500
			Parcel Total: \$ 87,500

LAND VALUATION

LAST REVALUATION: 2021

Zone: RURAL DISTRICT Minimum Acreage: 2.00 Minimum Frontage: 150 Site: FAIR DriveWAY: GRAVEL/DIRT Road: PAVED

Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
1F RES	1,910 ac	92,820	F	110	95	100	95	95--MILLD	100	87,500	0	N	87,500	
										1,910 ac			87,500	

OWNER INFORMATION		SALES HISTORY			PICTURE	
Date	Book	Page	Type	Price Grantor		
FLETCHER, JAMES A. FLETCHER, FRANCINE P. 12 CONNIE DRIVE FOXBOROUGH, MA 02053		05/21/2020	4521	221 Q V	125,000 GALBRAITH, DIANE -	

LISTING HISTORY		NOTES	
11/24/20	KCVL SALES VERIFICATION	11/20	POSS VIEWS W/ CLEARING (LAKE & MT)MLS STATES VIEWS OF NEWFOUND,CARDIGAN AND FRANCONIA NOTCH WITH CLEARING; NEW PIC IS FROM CLEARING AFTER SALE;
07/20/20	KCVL		
01/01/20	INSP MARKED FOR INSPECTION		
02/05/02	MF-V		

EXTRA FEATURES VALUATION

Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes
HEBRON ASSESSING OFFICE							
MUNICIPAL SOFTWARE BY AVITAR							
PARCEL TOTAL TAXABLE VALUE							
Year	Building	Features	Land				
2019	\$ 0		\$ 74,000	Parcel Total: \$ 74,000			
2020	\$ 0		\$ 74,000	Parcel Total: \$ 74,000			
2021	\$ 0		\$ 134,400	Parcel Total: \$ 134,400			

LAND VALUATION

LAST REVALUATION: 2021

Zone: RURAL DISTRICT Minimum Acreage: 2.00 Minimum Frontage: 150 Site: UND WDS Driveway: UND Road: GRAVEL/DIRT

Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
1F RES	2,000	93,000	D	90	91	95	90	90 -- ROLLING	100	58,600	0	N	58,600	
1F RES	9,690	2,000	X	90				85 -- MODERATE	100	14,800	0	N	14,800	
1F RES	1,000,000	60	D	90				85 -- MODERATE	50	23,000	0	N	23,000	CTD
VIEW								LAKES/MOUNTAINS, AVERAGE, TOP 50, DISTANT	60	38,000			38,000	UND
11,690 ac											134,400			

PICTURE		OWNER		TAXABLE DISTRICTS		BUILDING DETAILS	
		FLETCHER, JAMES A. FLETCHER, FRANCINE P. 12 CONNIE DRIVE FOXBOROUGH, MA 02053		District BRID-HEB VILL % 100		Model: Roof: Ext: Int: Floor: Heat: Bedrooms: Baths: Extra Kitchens: A/C: Quality: Com. Wall: Stories: Fixtures: Fireplaces: Generators: Base Type:	
PERMITS		Date	Permit ID	Permit Type	Notes		

BUILDING SUB AREA DETAILS	
2021 BASE YEAR BUILDING VALUATION Year Built: _____ Condition For Age: _____ Physical: _____ Functional: _____ Economic: _____ Temporary: _____ % %	

OWNER INFORMATION		SALES HISTORY			PRICE GRANTOR
CHASE, DONNA		Date	Book	Page	Type
CHASE, MARK		04/21/2021	4623	0307	U V 89
8 VILLANOVA LANE		03/01/2021	4606	0632	Q V
ROCHESTER, NH 03867		149,933 DORSEY, KEVIN			
		75,000 FRANCIS, C ROBERT &			

LISTING HISTORY		NOTES	
04/19/21	KCVL SALES VERIFICATION	4/21	LOGGED:NO HOUSE/CONST. STARTED CK 22
07/06/20	KCVL		
01/01/20	INSP MARKED FOR INSPECTION		
04/03/02	MF-V		

EXTRA FEATURES VALUATION

Feature Type	Units	Length	Width	Size	Adj	Rate	Cond	Market Value	Notes
MUNICIPAL SOFTWARE BY AVITAR									
HEBRON ASSESSING OFFICE									

PARCEL TOTAL TAXABLE VALUE			
Year	Building	Features	Land
2019	\$ 0	\$ 0	\$ 54,100
			Parcel Total: \$ 54,100
2020	\$ 0	\$ 0	\$ 54,100
			Parcel Total: \$ 54,100
2021	\$ 0	\$ 0	\$ 82,900
			Parcel Total: \$ 82,900

LAND VALUATION

Zone:	RURAL DISTRICT	Minimum Acreage:	2.00	Minimum Frontage:	150									
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
IF RES	2,000 ac	93,000 G	120	91	100	90	90 -- ROLLING	100	82,300	0	N	82,300		
IF RES	0.330 ac	x 2,000 X	100				90 -- ROLLING	100	600	0	N	600		
											2.330 ac	82,900		

LAST REVALUATION: 2021

Site: UND WDS Driveway: UND Road: PAVED

PICTURE		OWNER	TAXABLE DISTRICTS	HEBBRON BUILDING DETAILS
		CHASE, DONNA CHASE, MARK 8 VILLANOVA LANE ROCHESTER, NH 03867	District BRID-HEB VILL % 100 Percentage	Model: Roof: Ext: Int: Floor: Heat: Bedrooms: Baths: Extra Kitchens: A/C: Quality: Com. Wall: Stories: Fixtures: Fireplaces: Generators: Base Type:
PERMITS				
Date	Permit ID	Permit Type	Notes	
02/11/21	2021-05	NEW BUILDING	4 BDR, CAPE W/ ATT GAR	

BUILDING SUB AREA DETAILS	
2021 BASE YEAR BUILDING VALUATION Year Built: _____ Condition For Age: _____ Physical: _____ Functional: _____ Economic: _____ Temporary: _____ % %	

OWNER INFORMATION		SALES HISTORY				PRICE GRANTOR	
SILVER, SCOTT		Date	Book	Page	Type		
268 HIGH STREET		03/16/2021	4611	0753	Q V	240,000 LENSSEN TRUSTEE,	
		05/26/2011	3795	0292	U V 38	1 LENSSEN, WILLIAM & MAR	
		08/02/2007	3434	0734	U V 18	600,000 KILL MOUNTAIN REALTY	
TOPSFIELD, MA 01983							

LISTING HISTORY		NOTES	
04/25/21	KCVL SALES VERIFICATION	8/07	SALE INCLUDED 30-3 (ALLOCATED \$300K EACH LOT); LEDGE = CTD;
08/31/18	KCVL	SH DW	W/LOT 3; 12/20 4-SALE AP=\$250,000; CK 22 FOR CONST;
02/07/18	INSP MARKED FOR INSPECTION		
06/16/09	MSUR		
05/01/08	MVSL		
08/23/07	CMSL		

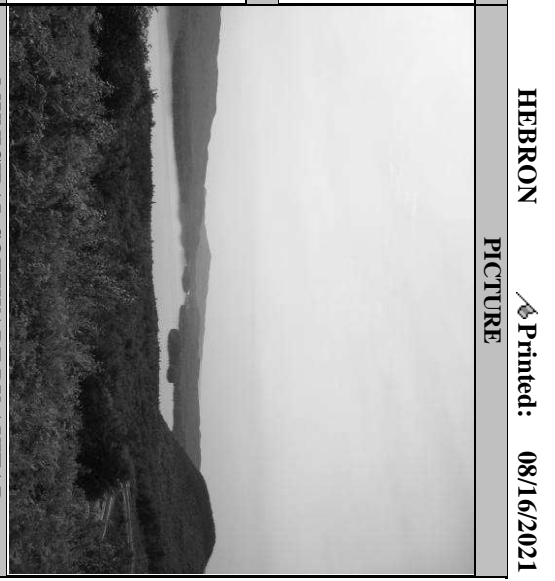
EXTRA FEATURES VALUATION

Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes
HEBRON ASSESSING OFFICE							
MUNICIPAL SOFTWARE BY AVITAR							

LAND VALUATION

Zone:	RURAL DISTRICT	Minimum Acreage:	2.00	Minimum Frontage:	150	Site:	UND WDS	Driveway:	PAVED	Road:	PAVED																		
Land Type		Units		Base Rate		NC		Adj		Site		Road		DWay		Topography		Cond		Ad Valorem		SPI		R		Tax Value		Notes	
1F RES		2,000 ac		93,000 G		120		91		100		100		90 --		ROLLING		95		86,800		0		N		86,800		CTD/SHDW	
1F RES		0.573 ac		x 2,000 X		100								85 --		MODERATE		100		1,000		0		N		1,000			
VIEW				LAKES/MOUNTAINS, PANORAMIC, TOP 100, EXTREME DIST													60		157,700					157,700		UND			
				2.573 ac															245,500					245,500					

PARCEL TOTAL TAXABLE VALUE			
Year	Building	Features	Land
2019	\$ 0		\$ 240,700
	Parcel Total: \$ 240,700		
2020	\$ 0		\$ 240,700
	Parcel Total: \$ 240,700		
2021	\$ 0		\$ 245,500
	Parcel Total: \$ 245,500		



PICTURE		OWNER		TAXABLE DISTRICTS		BUILDING DETAILS	
SILVER, SCOTT 268 HIGH STREET TOPSFIELD, MA 01983		BRID-HEB VILL % 100		Model:		Year Built:	
				Roof:		Condition For Age:	
Date Permit ID Permit Type Notes		PERMITS		Ext:		Physical:	
				Int:		Functional:	
Date Permit ID Permit Type Notes		PERMITS		Floor:		Economic:	
				Heat:		Temporary:	
Date Permit ID Permit Type Notes		PERMITS		Bedrooms:		%	
				Baths:		%	
Date Permit ID Permit Type Notes		PERMITS		Extra Kitchens:		%	
				Fixtures:		%	
Date Permit ID Permit Type Notes		PERMITS		A/C:		%	
				Fireplaces:		%	
Date Permit ID Permit Type Notes		PERMITS		Quality:		%	
				Generators:		%	
Date Permit ID Permit Type Notes		PERMITS		Com. Wall:		%	
				Stories:		%	
Date Permit ID Permit Type Notes		PERMITS		Base Type:		%	
				Building Sub Area Details		%	

Year Built:		Condition For Age:	
Physical:		Functional:	
Economic:		Temporary:	
%		%	

OWNER INFORMATION		SALES HISTORY			Price Grantor
KUPLIN, CHRISTIAN	Date	Book	Page	Type	
KUPLIN, NICOLE	08/17/2020	4545	777	Q V	130,000 GILES, THOMAS J., TRUSTEE
31 BEAR MOUNTAIN RD	05/28/2019	4436	0072	U V 89	112,533 TOMPKINS, THOMAS S.
HEBRON, NH 03241	05/26/2006	3284	0763	Q V	120,000 KILL MOUNTAIN REALTY L

LISTING HISTORY		NOTES	
10/15/20	KCVL SALES VERIFICATION	HEBRON COUNTRY ESTATES; 7/18; DW ROUGHED IN; :10/20	
07/26/18	KCVL	GATED+POSTED; 5/21 FOR SALE \$198,500 6 DOM	
02/07/18	INSP MARKED FOR INSPECTION		
04/08/03	DL-V		

EXTRA FEATURES VALUATION

Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes
HEBRON ASSESSING OFFICE							
MUNICIPAL SOFTWARE BY AVITAR							

PARCEL TOTAL TAXABLE VALUE			
Year	Building	Features	Land
2019	\$ 0	\$ 0	\$ 94,900
			Parcel Total: \$ 94,900
2020	\$ 0	\$ 0	\$ 97,600
			Parcel Total: \$ 97,600
2021	\$ 0	\$ 0	\$ 131,600
			Parcel Total: \$ 131,600

LAND VALUATION										LAST REVALUATION: 2021				
Zone: RURAL DISTRICT Minimum Acreage: 2.00 Minimum Frontage: 150										Site: UND CLEAR DriveWAY: GRAVEL/DIRT Road: PAVED				
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
1F RES	2,000 ac	93,000	F	110	91	100	95	95 -- MILD	100	84,000	0	N	84,000	
1F RES	8.153 ac	x 2,000	X	91				90 -- ROLLING	100	13,400	0	N	13,400	
VIEW		MOUNTAINS, AVERAGE, TOP 50, DISTANT												
										10.153 ac			131,600	131,600

OWNER INFORMATION	SALES HISTORY		PRICE GRANTOR
NUNES, NANCY A.	Date	Book Page Type	Price Grantor
385 WAPPING ROAD	03/10/2021	4610 0397 Q V	159,933 LEAWARD INVESTMENTS,
PORTSMOUTH, RI 02871	10/03/2003	2902 570 Q V	165,000 KILL MTN REALTY, LLC

LISTING HISTORY	NOTES
04/15/21 KCVL 07/26/18 KCVL 02/07/18 INSP 06/18/04 ETUL 04/08/03 DL-V	LOT 13 HEBRON COUNTRY ESTATES; 4/11; DW ROUGHED IN; 4-SALE AP=\$188,750; 120+ DEG PART BLOCKED MTN/VALLEY/HILL VU; 4/21 STARTING TO CLEAR; CK 22

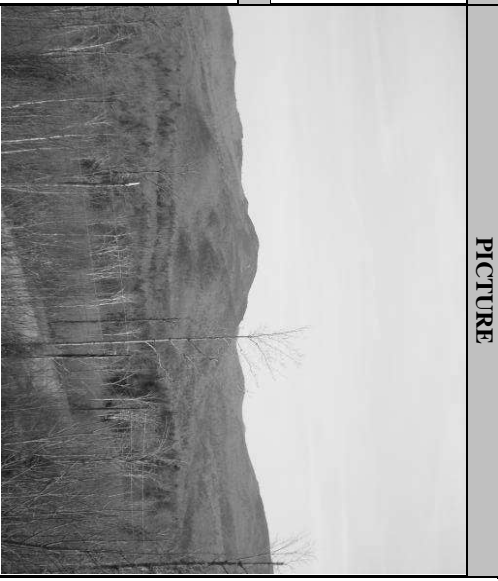
EXTRA FEATURES VALUATION	MUNICIPAL SOFTWARE BY AVITAR
Feature Type	Units Length x Width Size Adj Rate Cond Market Value Notes

PARCEL TOTAL TAXABLE VALUE			
Year	Building	Features	Land
2019	\$ 0	\$ 0	\$ 170,900
			Parcel Total: \$ 170,900
2020	\$ 0	\$ 0	\$ 170,900
			Parcel Total: \$ 170,900
2021	\$ 0	\$ 0	\$ 173,700
			Parcel Total: \$ 173,700

LAND VALUATION

Zone:	RURAL DISTRICT	Minimum Acreage:	2.00	Minimum Frontage:	150	Site:	UND WDS	Driveway:	GRAVEL/DIRT	Road:	PAVED	
Land Type	Units	Base Rate	NC Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R Tax Value	Notes
1F RES	2,000 ac	93,000 F	110	91	100	95	90--ROLLING	100	79,600	0	N	79,600
1F RES	5,070 ac	x 2,000 X	100				85--MODERATE	100	8,600	0	N	8,600
VIEW		MOUNTAINS, PANORAMIC, TOP 75, DISTANT										
	7.070 ac											173,700

LAST REVALUATION: 2021



HEBRON ASSESSING OFFICE

PICTURE		OWNER	TAXABLE DISTRICTS	BUILDING DETAILS
		NUNES, NANCY A. 385 WAPPING ROAD PORTSMOUTH, RI 02871	District BRID-HEB VILL Percentage % 100	Model: Roof: Ext: Int: Floor: Heat: Bedrooms: Baths: Extra Kitchens: A/C: Quality: Com. Wall: Stories:
		PERMITS		Fixtures: Fireplaces: Generators:
Date	Permit ID	Permit Type	Notes	Base Type:

BUILDING SUB AREA DETAILS	
<p>2021 BASE YEAR BUILDING VALUATION</p> <p>Year Built: _____</p> <p>Condition For Age: _____</p> <p>Physical: _____</p> <p>Functional: _____</p> <p>Economic: _____</p> <p>Temporary: _____</p> <p>_____ %</p> <p>_____ %</p> <p>_____ %</p>	

OWNER INFORMATION		SALES HISTORY			Price Grantor
Date	Book	Page	Type		
WILSON, GERALD J					
09/14/2020	4554	0084	Q V	133,000	QIAN, KALJI
08/08/2005	3175	0772	U V 25	139,933	KILL, JANICE
06/13/2005	3150	0713	U V 48		KILL MOUNTAIN REALTY
LANCASTER,, MA 01523					

LISTING HISTORY		NOTES	
10/15/20	KCVL SALES VERIFICATION	HEBRON COUNTRY ESTATES: UND CLR: -5 SHD DRIVEWAY W/ LOT 11;	
07/26/18	KCVL	ORIG CU @ BK 4029, PG 684; CK 22 FOR CAMPER/CHANGES;	
02/07/18	INSP MARKED FOR INSPECTION		
12/02/03	BNUL		
04/08/03	DL-V		

EXTRA FEATURES VALUATION

Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes
HEBRON ASSESSING OFFICE							
MUNICIPAL SOFTWARE BY AVITAR							

LAND VALUATION

Land Type	Minimum Acreage:	2.00	Minimum Frontage:	150	Site:	UND CLEAR	Driveway:	GRAVEL/DIRT	Road:	PAVED			
Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
UNMNGD HARDWD	2,000 ac	93,000	F	110	91	100	95	90 -- ROLLING	95	75,600	33	Y	107 SHD DW
UNMNGD HARDWD	21,000 ac	x 2,000	X	81			85 -- MODERATE	100	28,900	33	Y	1,118	
IF RES	0.770 ac	x 2,000	X	81				200	2,500	0	N	2,500 SH DW	
VIEW IN CU							MOUNTAINS, AVERAGE, TOP 50, DISTANT	60	34,200			0	UND
									141,200			3,725	

PARCEL TOTAL TAXABLE VALUE			
Year	Building	Features	Land
2019	\$ 0	\$ 0	\$ 3,231
			Parcel Total: \$ 3,231
2020	\$ 0	\$ 0	\$ 3,233
			Parcel Total: \$ 3,233
2021	\$ 0	\$ 0	\$ 3,725
			Parcel Total: \$ 3,725

PICTURE		OWNER		TAXABLE DISTRICTS		BUILDING DETAILS	
WILSON, GERALD J WILSON, BARBARA J 499 NECK ROAD LANCASTER,, MA 01523		District BRID-HEB VILL Percentage % 100		Model: Roof: Ext: Int: Floor: Heat: Bedrooms: Baths: Extra Kitchens: A/C: Quality: Com. Wall: Stories: Fixtures: Fireplaces: Generators:		Base Type:	
PERMITS		Notes					
Date	Permit ID	Permit Type					

BUILDING SUB AREA DETAILS	
Year Built: Condition For Age: Physical: Functional: Economic: Temporary:	
2021 BASE YEAR BUILDING VALUATION	
% % %	

OWNER INFORMATION

LERNER, ALLEN
 LERNER, ELIZABETH
 3 PUNCH BOWL DRIVE
 FALMOUTH, MA 02540

SALES HISTORY

Date	Book	Page	Type	Price Grantor
07/16/2021	4649	812	Q V	205,000 WOLSTENHOLME, MARC W.,
02/28/2019	4418	0761	U V 44	WOLSTENHOLME, MARC W.
09/12/2018	4388	0024	U V 45	1 HICKS LOGGING
08/01/2007	3433	0902	Q 1	170,000 BRU, RONALD E & TERI S
08/01/2007	3433	0902	Q V	170,000 BRU, RONALD & TERI SUE

NOTES

03/27/19 MSSR PLAN#15588 LOT 11 HEBRON COUNTRY ESTATES; SHRD DRVWY W/ LOT HCE 12; 3/19;
 07/26/18 KCVL ADJ ACRES PER PLAN; 5/21 FOR SALE \$205,000 1 DOM
 02/07/18 INSP MARKED FOR INSPECTION
 06/18/04 ETUL
 04/08/03 DL-V

EXTRA FEATURES VALUATION

Feature Type Units Length x Width Size Adj Rate Cond Market Value Notes

MUNICIPAL SOFTWARE BY AVITAR

HEBRON ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2019	\$ 0		\$ 154,600
		Parcel Total:	\$ 154,600
2020	\$ 0		\$ 154,600
		Parcel Total:	\$ 154,600
2021	\$ 0		\$ 160,900
		Parcel Total:	\$ 160,900

LAND VALUATION

LAST REVALUATION: 2021

Zone: RURAL DISTRICT Minimum Acreage: 2.00 Minimum Frontage: 150 Site: UND CLEAR DriveWAY: GRAVEL/DIRT Road: PAVED

Land Type Units Base Rate NC Adj Site Road DWay Topography Cond Ad Valorem SPI R Tax Value Notes

1F RES	2,000 ac	93,000 F	110	91	100	95	90 -- ROLLING	95	75,600	0 N	75,600 SHD DW
1F RES	11.320 ac	x 2,000 X	88				85 -- MODERATE	100	16,900	0 N	16,900
VIEW							MOUNTAINS, WIDE, TOP 75, DISTANT	60	68,400		68,400 UND VU
									160,900		160,900

PICTURE

OWNER

TAXABLE DISTRICTS

BUILDING DETAILS

LERNER, ALLEN
 LERNER, ELIZABETH
 3 PUNCH BOWL DRIVE
 FALMOUTH, MA 02540

District **Percentage**
 BRID-HEB VILL % 100

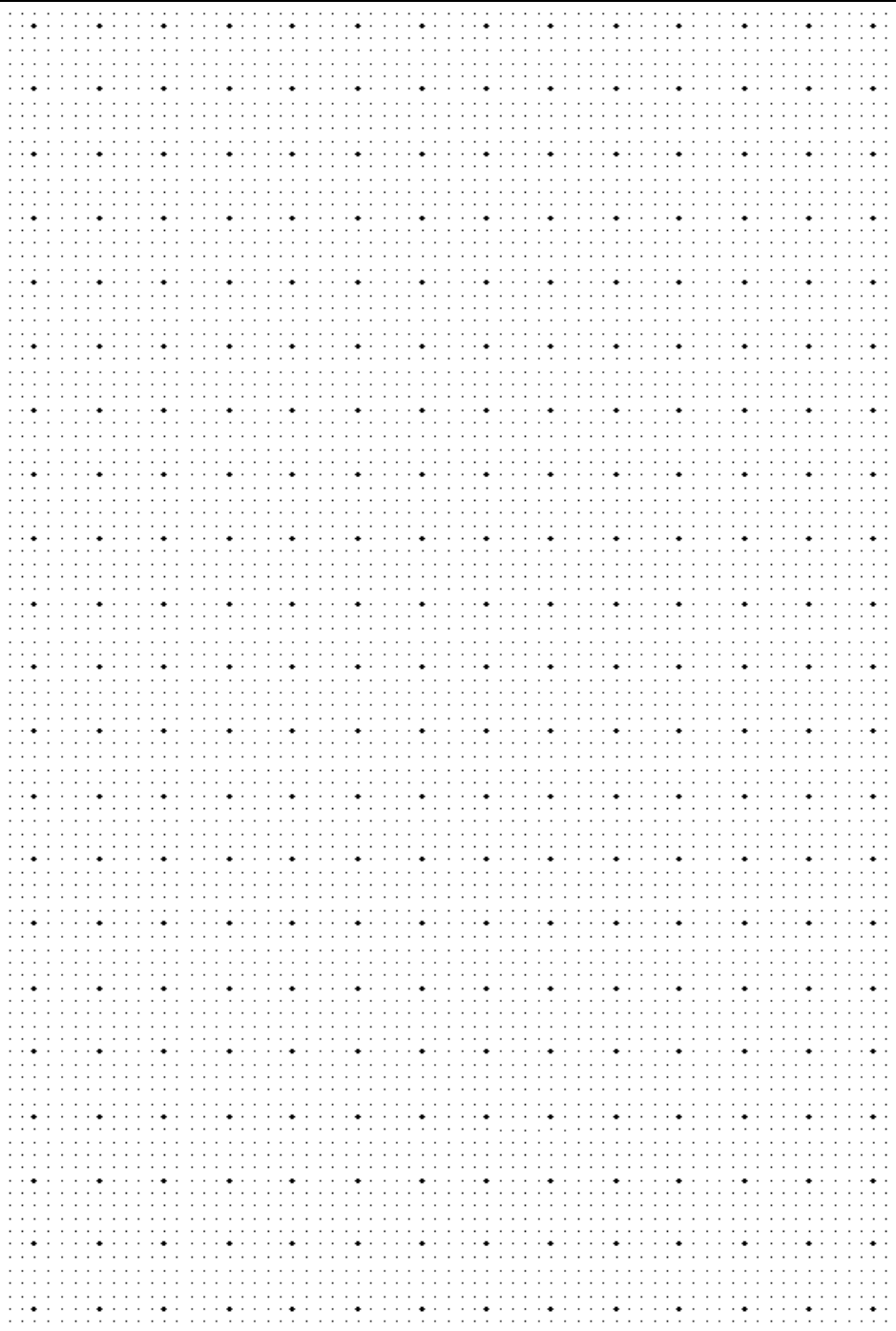
PERMITS

Date	Permit ID	Permit Type	Notes

Model: _____
 Roof: _____
 Ext: _____
 Int: _____
 Floor: _____
 Heat: _____
 Bedrooms: _____ Baths: _____
 Extra Kitchens: _____
 A/C: _____
 Quality: _____
 Com. Wall: _____
 Stories: _____
 Fixtures: _____
 Fireplaces: _____
 Generators: _____

Base Type:

BUILDING SUB AREA DETAILS



2021 BASE YEAR BUILDING VALUATION

Year Built: _____
 Condition For Age: _____
 Physical: _____
 Functional: _____
 Economic: _____
 Temporary: _____

%

Sales Analysis Results
Hebron -- 08/16/2021

Sales Analysis Statistics			
Number of Sales:	42	Mean Sales Ratio:	0.9932
Minimum Sales Ratio:	0.8239	Median Sales Ratio:	1.0059
Maximum Sales Ratio:	1.1420	Standard Deviation:	0.0548
Aggregate Sales Ratio:	0.9919	Coefficient of Dispersion:	3.7169
		Price Related Differential:	1.0012

Sales Analysis Criteria	
Sold: 04/01/2019 - 08/13/2021	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 - 2021	Trend: 0.725% Prior to 04/1/2021
Story Height: ALL	Neighborhood: ALL
Base Rate: ALL	Zone: ALL
Qualified: YES	Unqualified: NO
Improved: YES	Vacant: NO
View: All	Waterfront: All
Include Comm./Ind./Util.: YES	Water Body: ANY

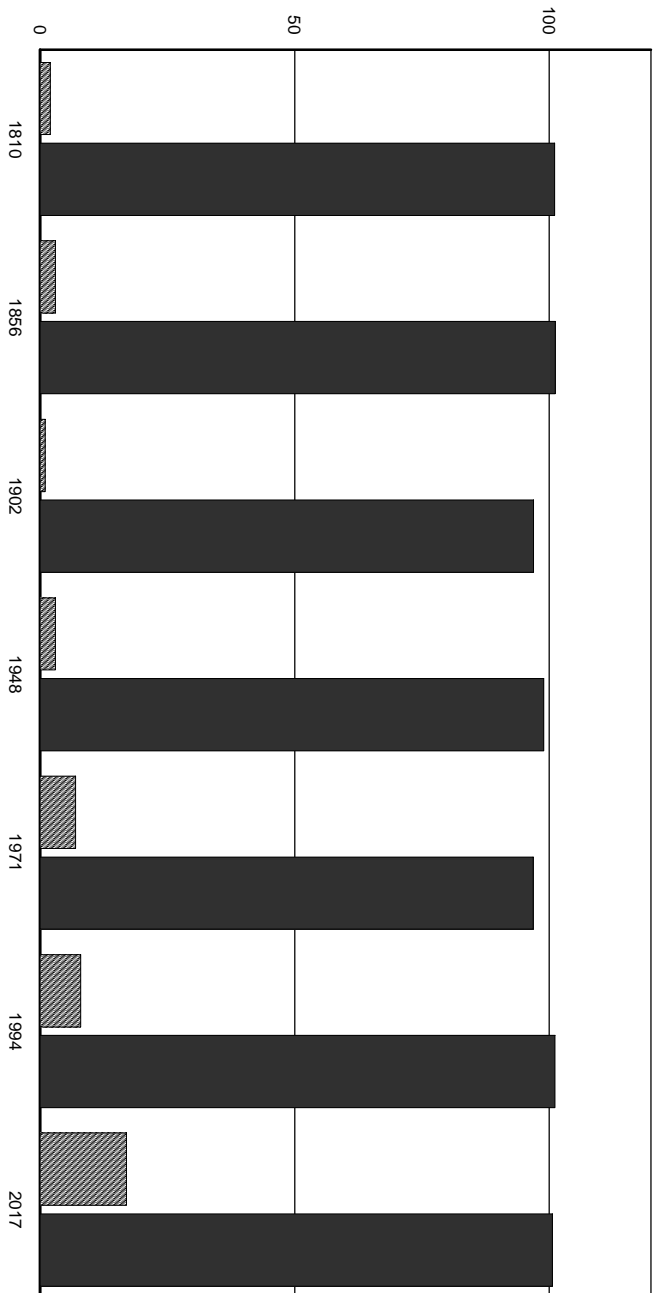
Hebron Sales Analysis Report

Ratio	Map	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Trended	Assessment	I	Q	Unqualified Description	Prior Year Assessment
	Sale Note								Eff. Area	Sale Price	Sale Date			Grantor	
0.824	000018	000021	000000	03	2.02	R1	F	RSA	B	\$ 448,000	08/09/2021	I	Q	LIND, KRISTINA S, TRU	\$ 248,600
0.873	000009	000004	000000	03	1.05	R1	E	RSA	A	\$ 227,533	08/13/2021	I	Q	FRIEDRICH, DONNA M.	\$ 128,500
0.881	000008	000014	000000	03	2.00	R1	F	RSA	A	\$ 380,009	09/24/2019	I	Q	SHARILLO, MICHAEL A.	\$ 213,600
0.906	000017	000019	000000	01	0.30	R1	F	RSA	C	\$ 360,000	04/19/2021	I	Q	HARDY, DAVID R.	\$ 231,200
0.922	000018	000019	002B-1	03	5.00	R1	F	RSA	A	\$ 445,533	07/16/2021	I	Q	CUMMINGS, WILLIAM C.	\$ 295,600
0.945	000007	000046	0003-4	04	22.39	R1	E			\$ 372,838	07/31/2020	I	Q	SUGHRUE, PAUL E	\$ 336,600
0.951	000018	000029	000000	03	1.00	R1	F	RSA	B	\$ 333,920	10/01/2020	I	Q	MORRIS, MARCIA	\$ 214,300
0.957	000020	000002	000006	03	5.00	R1	G	RSA	D	\$ 645,869	11/19/2019	I	Q	HANDBODE, FRANK M	\$ 553,600
0.963	00019A	0000BW	000016	04	0.39	R1A	D	RSA	B	\$ 409,072	06/25/2019	I	Q	OBRIEN, MICHAEL W.	\$ 294,600
0.968	00018A	00001P	000020	04	0.33	R1A	F	RSA	A	\$ 284,060	02/11/2021	I	Q	HALLORAN, MICHAEL V.	\$ 207,200
0.969	000020	000018	000000	04	1.30	R1W	C	RSA	D	\$ 1,543,500	12/17/2020	I	Q	DONOVAN, DARREN J.	\$ 728,100
0.969	00018A	000020	000000	04	12.10	R1W	E	RSA	B	\$ 2,058,000	12/21/2020	I	Q	TWOMBLY, STEPHEN G - T	\$ 963,700
0.971	000007	0000SG	021-07	04	0.66	R1A	F	RSA	E	\$ 2,000,000	07/13/2021	I	Q	GILLERY, THOMAS E.	\$ 600,800
0.982	000018	000001	000002	03	2.09	R1	F	RSA	A	\$ 273,488	06/25/2020	I	Q	CAMPBELL, MARY	\$ 181,700
0.989	000007	000SHV	000006	04	0.00	R1	D	RSA	A	\$ 377,913	05/29/2020	I	Q	VAN BUSKIRK, DOUGLAS A	\$ 208,800
0.993	000020	000007	00HS05	03	0.23	R1	G	RSA	B	\$ 868,760	04/01/2019	I	Q	FARRER, JOHN A.	\$ 583,200
0.996	000007	000024	000011	04	0.00	R1	E	RCG	A	\$ 293,265	12/16/2020	I	Q	HILLSIDE INN #11, LLC	\$ 165,500
0.998	000023	000005	000000	03	0.50	R1	E	MHD	A	\$ 237,848	10/16/2020	I	Q	KEARNS, KATHLEEN M LIV	\$ 162,800
1.002	000007	000034	000001	04	1.04	R1A	G	RSA	C	\$ 508,661	03/29/2021	I	Q	BRUNI, ROBERT J - TRUS	\$ 349,000
1.005	000002	000007	000001	03	13.14	R1	D	RSA	A	\$ 297,992	06/03/2019	I	Q	RAMSAY, GORDON C AND A	\$ 231,000

Ratio	Map	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Trended	Assessment	I	Q	Unqualified Description	Prior Year Assessment
	Sale Note								Eff. Area	Sale Price	Sale Date			Grantor	
1.006	000005	000006	000003	04	0.00	R1	E	RCT	D	\$ 626,100	10/28/2020		Q	TAGLIERI JR., EDMUND,	\$ 438,500
1.006	000020	000007	00HS01	03	0.23	R1	G	RCT	D	\$ 608,350	08/17/2020		Q	MILLER, RICHARD	\$ 521,000
1.010	000018	000017	000000	04	1.10	RIW	E	RSA	B	\$ 1,208,363	09/04/2020		Q	MILLER, KEVIN D.	\$ 768,600
1.011	000017	000017	000000	01	1.20	R1	F	RSA	B	\$ 372,766	07/30/2020		Q	CRANDALL, ELAINE P	\$ 281,900
1.012	000017	000039	000000	03	4.67	RIW	E	RSA	B	\$ 297,661	11/01/2019		Q	CHASE, JANICE	\$ 224,700
1.014	00019A	0000BW	000009	04	0.23	RIA	D	RSA	A	\$ 337,512	12/22/2020		Q	MILLS, NANCY CHASE 199	\$ 201,300
1.016	000001	000013	0001-4	03	2.01	R1	G	RSA	C	\$ 477,855	09/05/2019		Q	NORTHTRIDGE CONSTRUCTIO	\$ 375,000
1.016	000007	000046	0001-2	03	4.78	R1	E	RSA	D	\$ 485,888	05/29/2020		Q	SUGHRUE, PAUL E	\$ 456,800
1.017	000002	000013	000000	03	0.60	R1	E	RSA	A	\$ 196,940	08/19/2019		Q	AKERMAN, CRYSTAL L	\$ 141,000
1.021	000008	0000SG	000010	03	0.68	RIA	F	RSA	B	\$ 404,013	09/22/2020		Q	NICHOLSON TRUST, BARBA	\$ 302,200
1.024	000017	0000SB	000006	03	2.30	RIW	F	RSA	B	\$ 499,000	05/26/2021		Q	BRAWN, MALCOLM W TRUST	\$ 308,400
1.025	000002	000021	000000	04	1.21	R1	E	RSA	E	\$ 602,521	02/06/2020		Q	NEW CAPE EQUITY PARTNE	\$ 470,200
1.027	00019A	0000BW	000028	04	1.22	RIA	E	RSA	C	\$ 409,590	09/03/2019		Q	BEACHWOOD PROPERTIES,	\$ 312,100
1.028	000020	000007	00HS02	03	0.23	R1	G	RSA	D	\$ 629,000	07/20/2021		Q	MARSHALL, JAMES W.	\$ 537,100
1.029	000020	000002	000001	03	5.02	R1	G	RSA	D	\$ 814,872	08/28/2020		Q	MENTO, DAVID	\$ 817,500
1.030	000008	000012	000000	03	6.00	R1	F	RSA	E	\$ 530,871	05/13/2019		Q	MELTON, GREGORY K REV.	\$ 474,700
1.032	000001	0000BR	000006	03	3.34	R1	F	RSA	B	\$ 474,810	10/31/2019		Q	GRAY, SHERRY	\$ 380,200
1.035	00018A	000013	00006B	04	2.90	RIW	F	RSA	C	\$ 1,286,250	12/09/2020		Q	SALERNO, ANTHONY M & C	\$ 693,700
1.039	000002	000014	000001	04	3.11	R1	E	RSA	E	\$ 276,528	10/07/2020		Q	ANDERSON BARBARA	\$ 235,600
1.051	000007	0000HP	000036	04	0.31	RIW	E	RSA	C	\$ 831,555	04/21/2020		Q	LONSKIE, ELEANOR D., TR	\$ 698,600

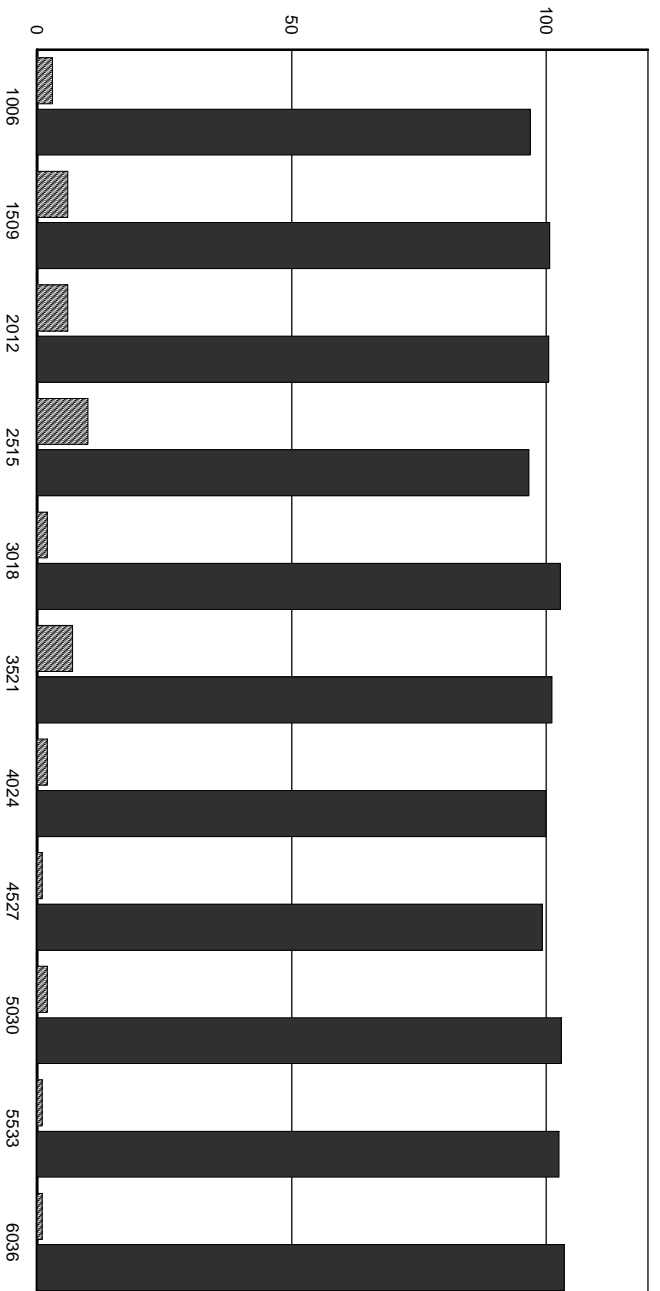
Ratio	Map	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Trended	Assessment	I	Q	Unqualified	Description	Prior Year Assessment
	Sale Note								Eff. Area	Sale Price	Sale Date			Grantor		
1.057	000008	0000BS	000001	03	1.20	R1	F	RSA	A	\$ 168,120	09/08/2020	I	Q	ROSE, ALISON LYNN		\$ 141,000
									1,013							
1.142	000017	000048	000000	03	2.30	R1	D	RSA	B	\$ 156,564	05/21/2020	I	Q	BRALEY FAMILY IRREVOC		\$ 142,900
	OL 160K SOLD AFTER ONLY 47 DOM FOR 145K								1,060							

Hebron: Median A/S Ratio by Year of Construction



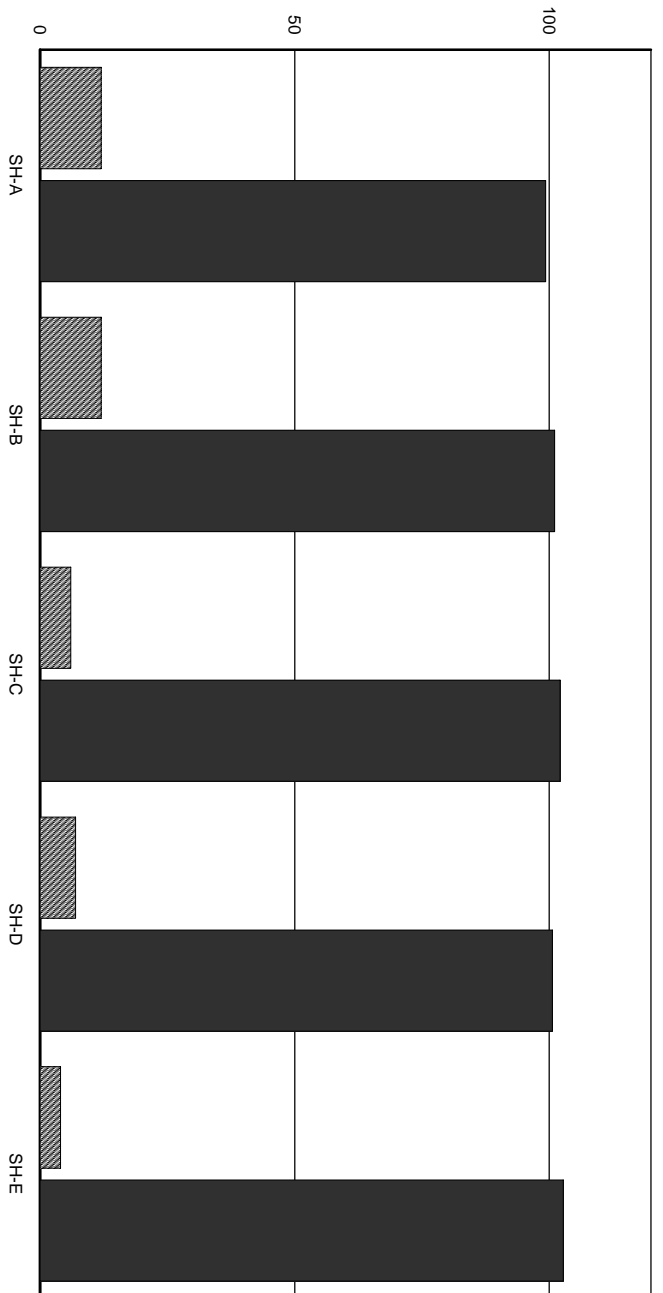
Year of Construction	Median A/S x 100	# of Parcels
1810	101.06	2
1856	101.19	3
1902	96.94	1
1948	98.94	3
1971	96.85	7
1994	101.13	8
2017	100.62	17
Total		41

Hebron: Median A/S Ratio by Effective Area



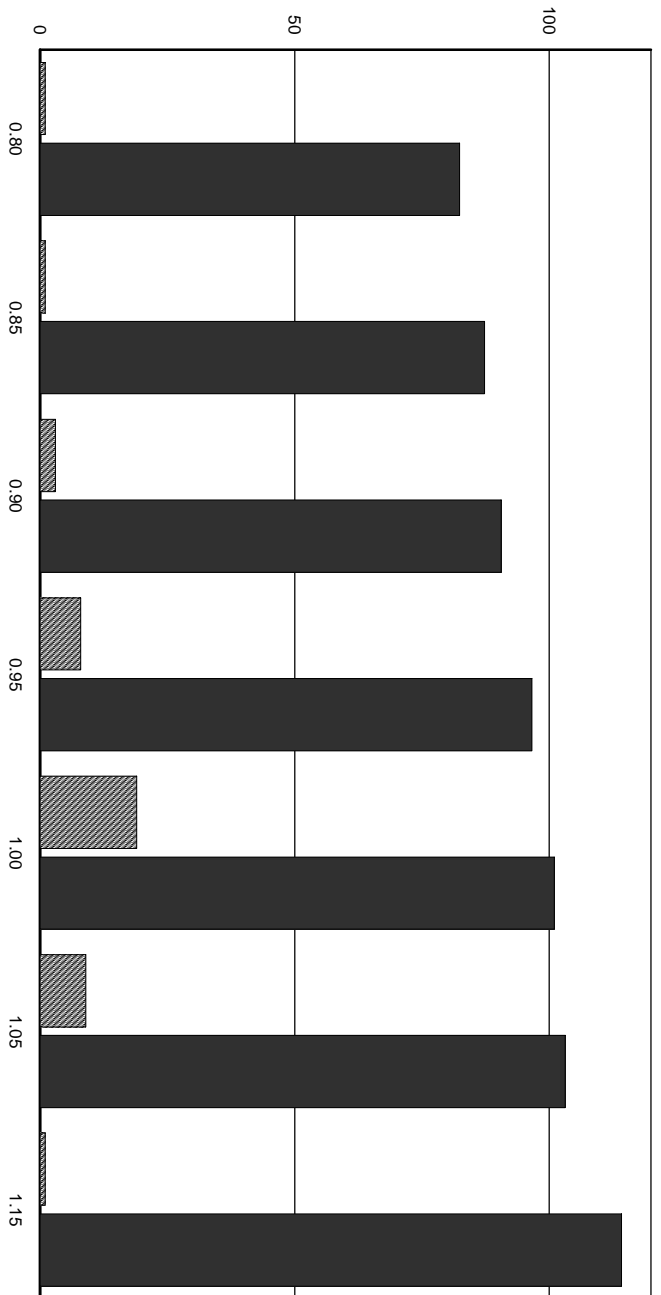
Effective Area Range	# of Parcels	Median A/S x 100
504 to 1,006	3	96.85
1,007 to 1,509	6	100.67
1,510 to 2,012	6	100.53
2,013 to 2,515	10	96.60
2,516 to 3,018	2	102.77
3,019 to 3,521	7	101.11
3,522 to 4,024	2	99.96
4,025 to 4,527	1	99.27
4,528 to 5,030	2	102.98
5,031 to 5,533	1	102.49
5,534 to 6,036	1	103.49
Total	41	

Hebron: Median A/S Ratio by Story Height



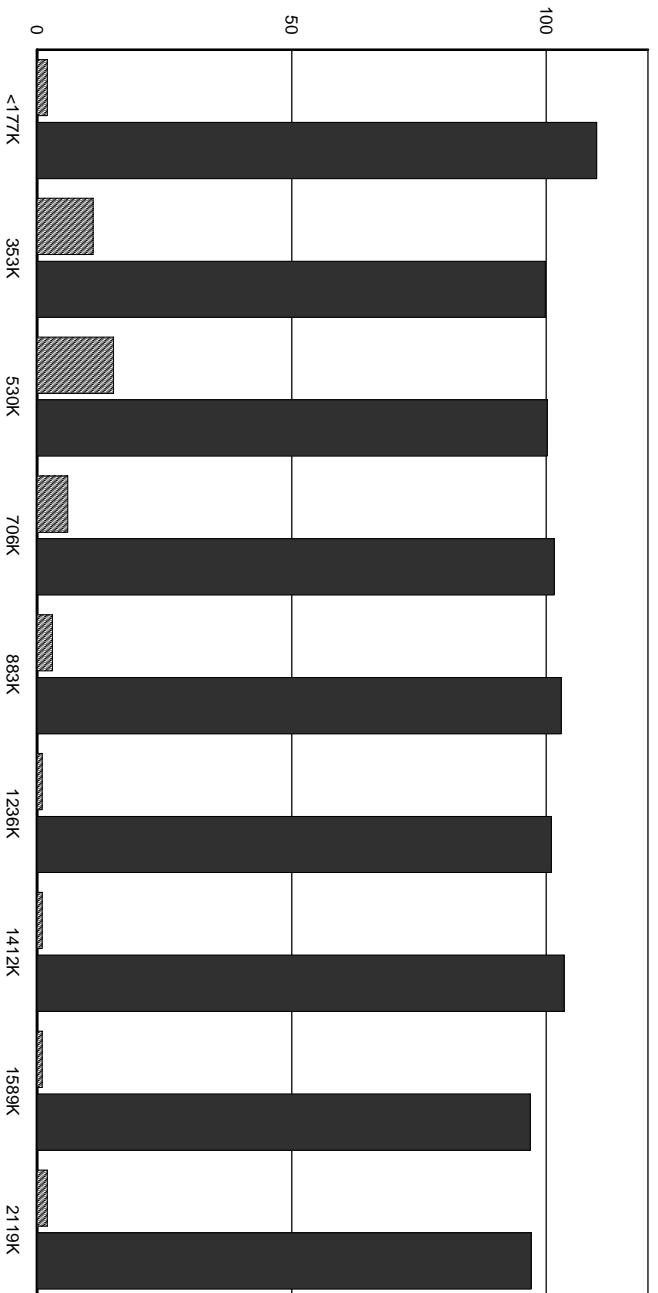
Story Height	Median A/S x 100	# of Parcels
SH-A	99.29	12
SH-B	101.04	12
SH-C	102.15	6
SH-D	100.62	7
SH-E	102.75	4
		41

Hebron: Distribution of Sale Ratios



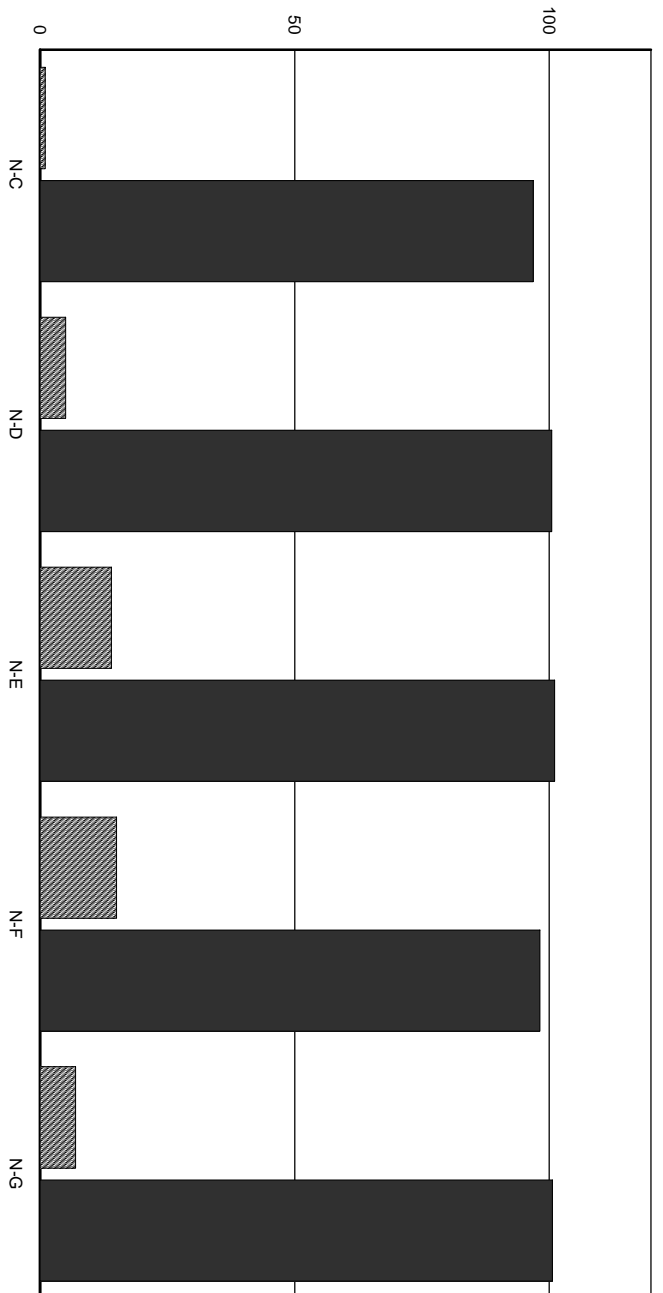
Median A/S x 100	# of Parcels
0.80	1
0.85	1
0.90	3
0.95	8
1.00	19
1.05	9
1.15	1
Total	42

Hebron: Median A/S Ratio by Sale Price



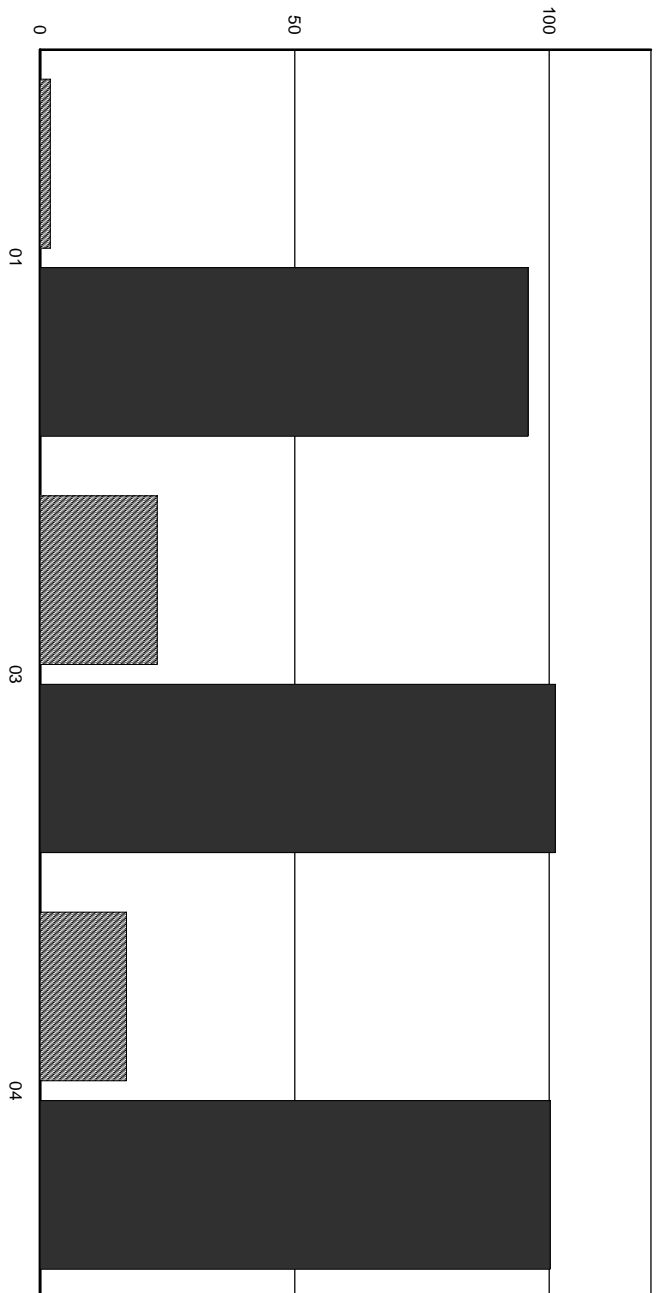
	# of Parcels	Median A/S x 100
<177K	2	109.95
353K	11	99.81
530K	15	100.18
706K	6	101.55
883K	3	102.94
1236K	1	100.98
1412K	1	103.49
1589K	1	96.85
2119K	2	97.04
Total	42	

Hebron: Median A/S Ratio by Neighborhood



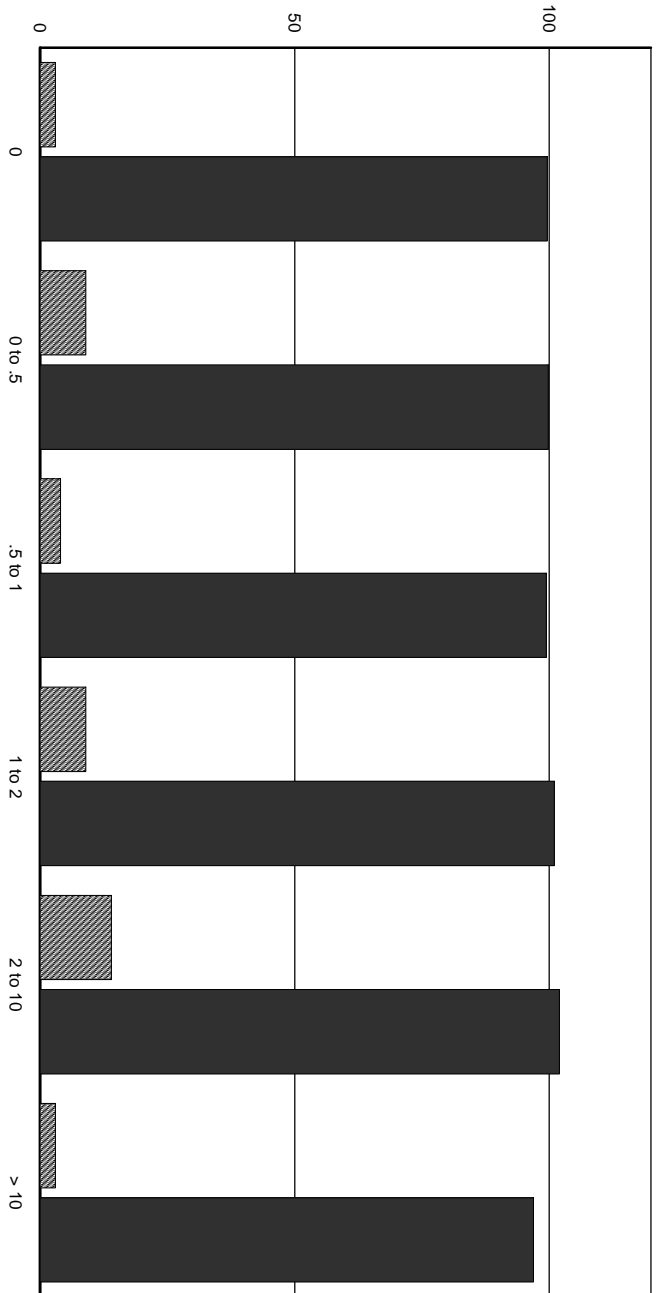
	# of Parcels	Median A/S x 100
N-C	1	96.85
N-D	5	100.51
N-E	14	101.08
N-F	15	98.18
N-G	7	100.62
	42	

Hebron: Median A/S Ratio by Zone



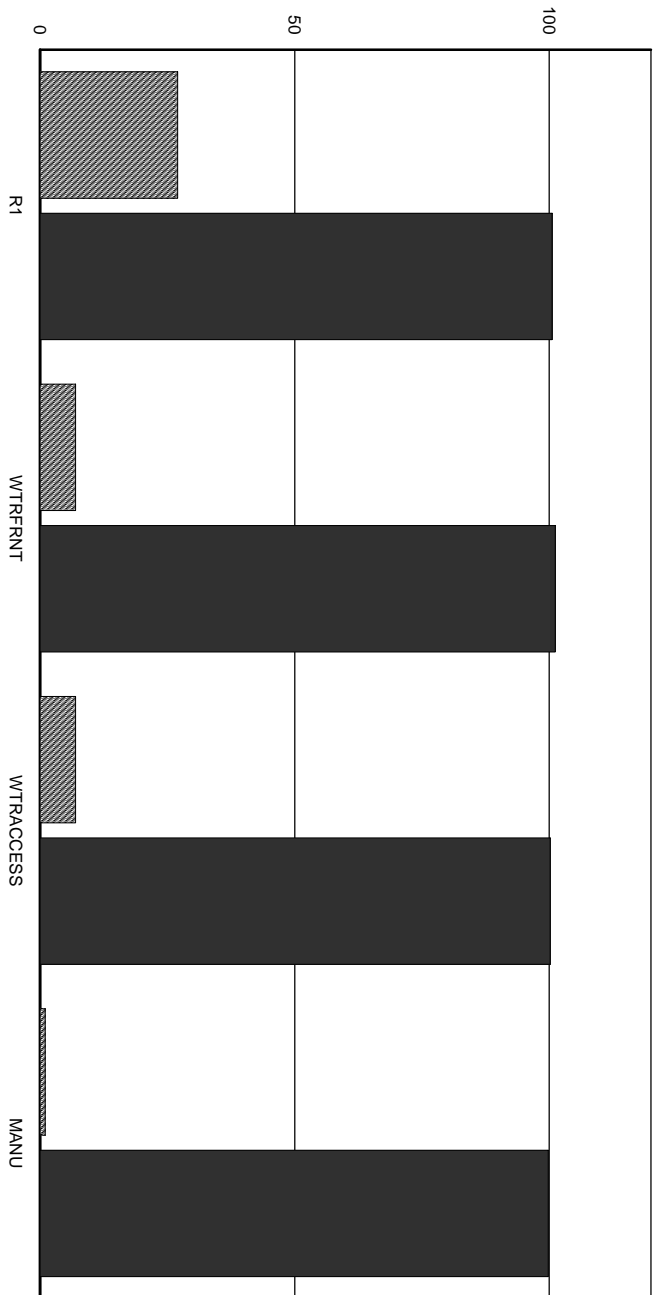
	# of Parcels	Median A/S x 100
01	2	95.85
03	23	101.19
04	17	100.18
Total	42	

Hebron: Median A/S Ratio by Acreage



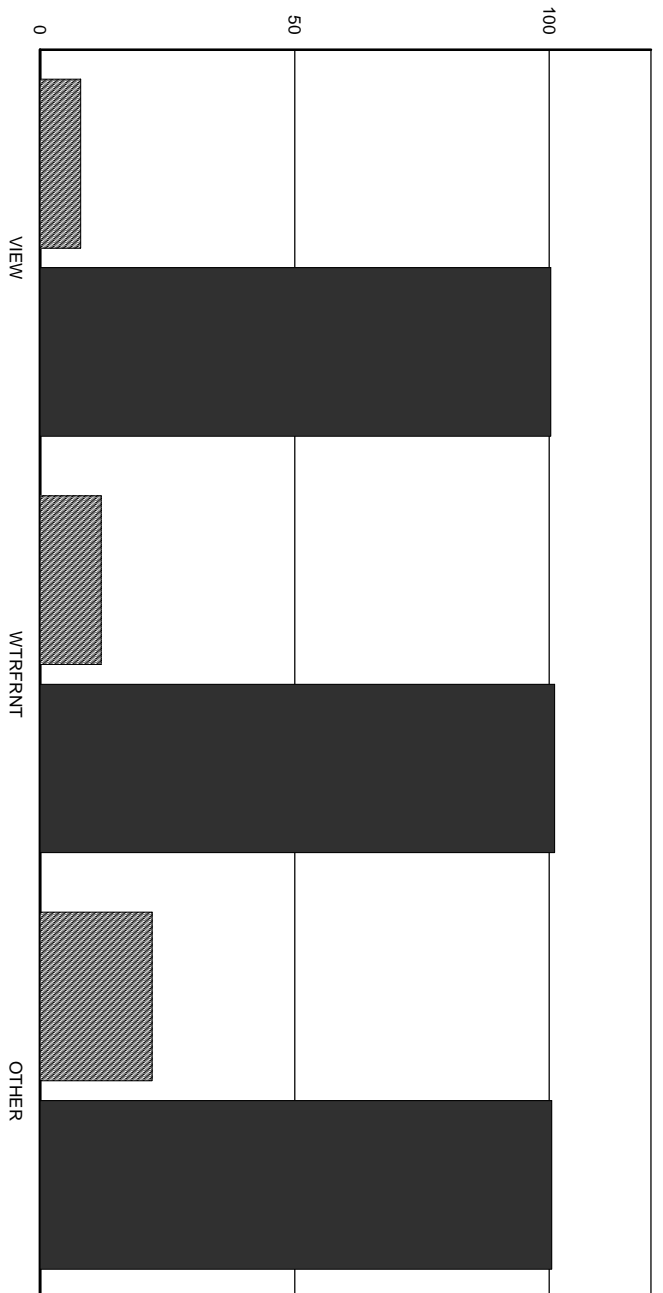
Acreage Category	Median A/S Ratio	# of Parcels
0	99.64	3
0 to .5	99.81	9
.5 to 1	99.42	4
1 to 2	100.98	9
2 to 10	102.02	14
> 10	96.94	3
Total		42

Hebron: Median A/S Ratio by Improved Use



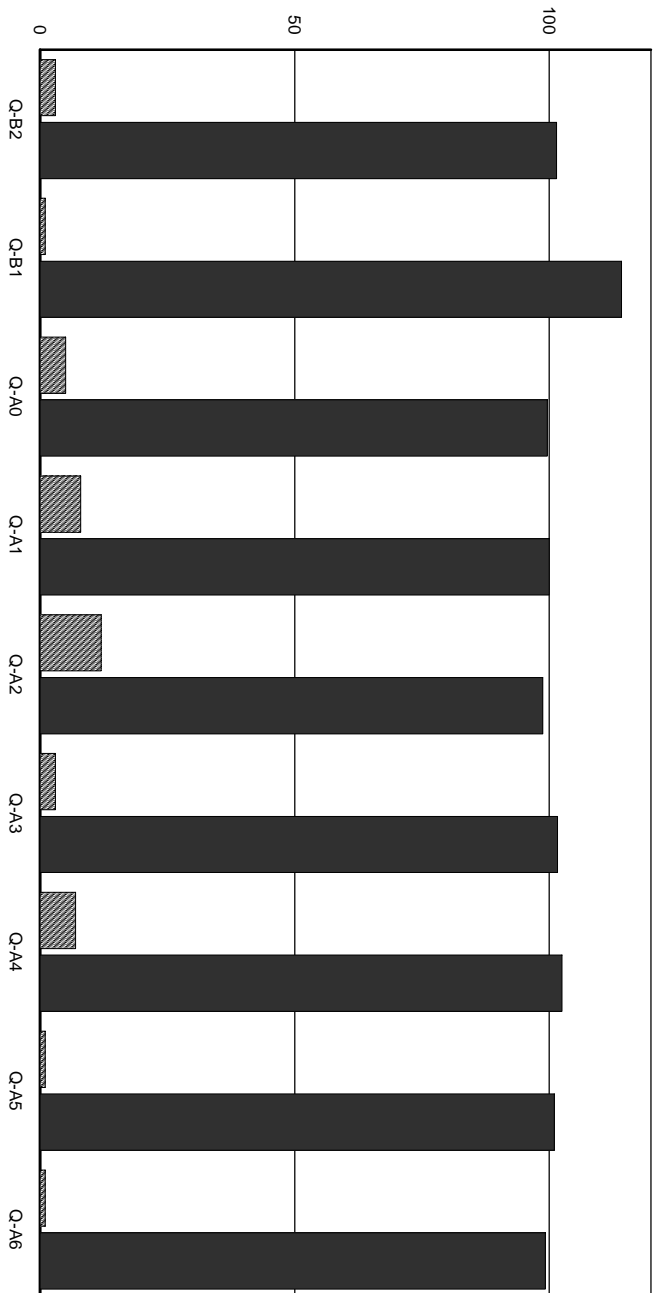
	# of Parcels	Median A/S x 100
R1	27	100.56
WTRFRNT	7	101.19
WTRACCESS	7	100.18
MANU	1	99.81
Total	42	

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



	# of Parcels	Median A/S x 100
VIEW	8	100.34
WTRFRNT	12	101.08
OTHER	22	100.53
Total	42	42

Hebron: Median A/S Ratio by Building Quality



Building Quality	Avg	# of Parcels	Median A/S x 100
Q-B2	AVG-20	3	101.42
Q-B1	AVG-10	1	114.20
Q-A0	AVG	5	99.64
Q-A1	AVG+10	8	100.00
Q-A2	AVG+20	12	98.75
Q-A3	AVG+30	3	101.65
Q-A4	EXC	7	102.49
Q-A5	EXC+10	1	100.98
Q-A6	EXC+20	1	99.27

41

OWNER INFORMATION		SALES HISTORY			HEBRON PICTURE	
HABIG, JR., WILLIAM A. HABIG, JACQUELINE L. 20 CAPONE ROAD FOXBOROUGH, MA 02035		Date	Book	Page	Type	Price Grantor
		04/01/2019	4424	0399	Q1	740,000 FARRER, JOHN A.
		01/14/2019	4412	0337	U139	FARRER, PAULA M.
		10/07/2013	4016	0885	U144	1 FARRER, JOHN A AND PAU
		10/07/2013	4016	0878	U144	FARRER, JOHN A AND PAU
		03/07/2013	3960	0503	U144	1 FARRER, PAULA M., TRUS

LISTING HISTORY		NOTES	
08/03/21	ERHC	TAN:7/08 N.O.H. BMG LENGTH EST: 4/11; EST CTH AREA: 8/13 INFO FR HO	
10/14/20	KCVM	(MRS) DNVI PER HO; EPF=SEAS OPF; ADD PAT. AC, NEW FURN & ROOF	
08/03/18	KCVM	AFTER SALE; GENERAC 20KW GENERATOR; 8/18; NOH; 2-DEK/DEK TO	
02/07/18	INSP	DEK/OPF; 10/20 INFO FROM MRS. PER MLS EXPOSED BEAMS, 100K RENO	
09/07/16	MSHC	MASTER BTH, HDWD/SOLID CTOPS; ISLAND; BUILT INS=V.GOOD	
08/07/13	KCVM	COND/GRADE ETC.;	
01/25/13	INSP	MARKED FOR INSPECTION	
07/31/08	DMVM		

EXTRA FEATURES VALUATION						
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes
FIREPLACE I-CUST	1		100	5,000.00	100	5,000
LEDGES AMENITY	1		100	123,000.00	100	123,000 W/VIEW
PATIO	576	24 x 24	88	7.00	100	3,548 EST SHAPE
						131,500

LAND VALUATION						
Year	Building	Features	Land	PARCEL TOTAL TAXABLE VALUE		
2019	\$ 401,700	\$ 133,500	\$ 48,000	Parcel Total: \$ 583,200		
2020	\$ 401,700	\$ 133,500	\$ 48,000	Parcel Total: \$ 583,200		
2021	\$ 624,500	\$ 131,500	\$ 106,400	Parcel Total: \$ 862,400		

LAND VALUATION											
Zone: RURAL DISTRICT Minimum Acreage: 2.00 Minimum Frontage: 150											
Land Type	Units	Base Rate	NC Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI R	Tax Value Notes
IF RES VIEW	0.230 ac	63,666 G	120	105	100	100	90--ROLLING	100	72,200	0 N	72,200
LAKES/MOUNTAINS, NARROW, TOP 50, DISTANT											
0.230 ac											
									34,200	OBST/SEAS	106,400



PICTURE **OWNER** **TAXABLE DISTRICTS** **BUILDING DETAILS**

HABIG, JR., WILLIAM A.
 HABIG, JACQUELINE L.
 20 CAPONE ROAD
 FOXBOROUGH, MA 02035

District **Percentage**
 BRID-HEB VILL % 100

PERMITS

Date	Permit ID	Permit Type	Notes

Date	Permit ID	Permit Type	Notes

Model: 1.50 STORY CONTEMPORA
Roof: GABLE OR HIP/ASPHALT
Ext: CEDAR/REDWD
Int: DRYWALL
Floor: HARDWOOD/CARPET
Heat: GAS/HOT WATER

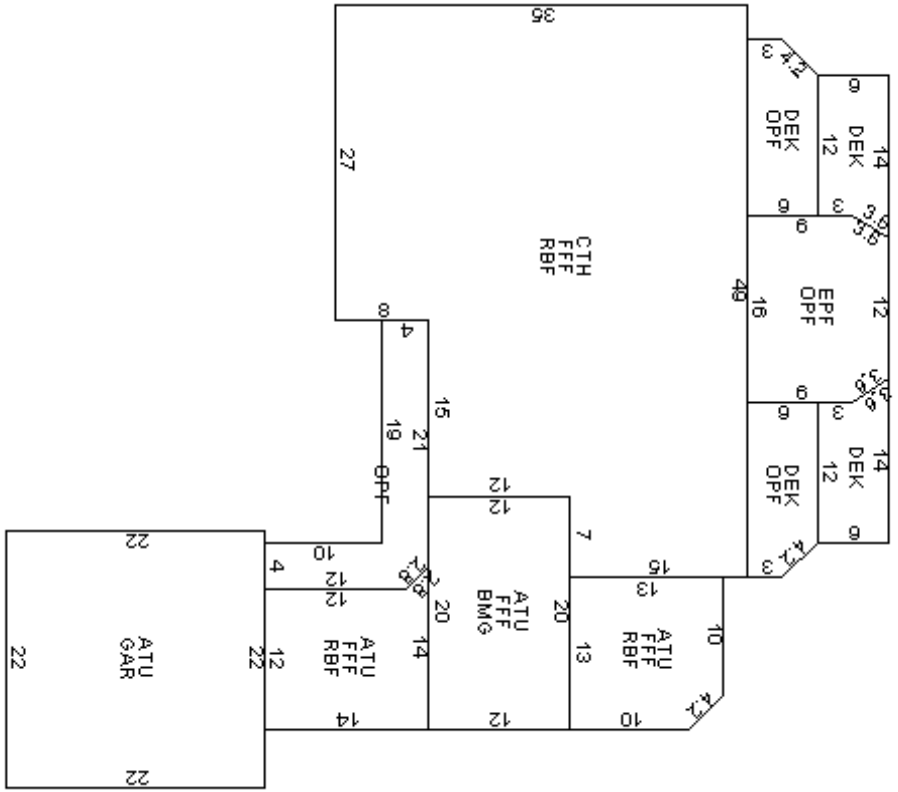
Bedrooms: 4 Baths: 2.5 Fixtures: 10
 Extra Kitchens: Fireplaces:
 A/C: Yes 100.00 % Generators: 1
 Quality: A6 EXC+20
 Com. Wall:
 Size Adj: 0.8509 Base Rate: RSA 112.00
 Bldg. Rate: 1.4840
 Sq. Foot Cost: \$ 166.20

BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
ATU	ATTIC	1059	0.10	106
FPF	FST FLR FIN	2030	1.00	2030
RBF	RAISED BSMNT	1790	0.75	1343
OPF	OPEN PORCH	487	0.25	122
BMG	BASEMENT	240	0.20	48
GAR	GARAGE ATTCHD	484	0.45	218
DEK	DECK/ENTRANCE	321	0.10	32
EPF	ENCLSD PORCH	186	0.70	130
CTH	CATHEDRAL	1455	0.10	146
GLA:	2,030	8,052		4,175

2021 BASE YEAR BUILDING VALUATION

Market Cost New:	\$ 693,885
Year Built:	1995
Condition For Age:	VERY GOOD 10 %
Physical:	
Functional:	
Economic:	
Temporary:	
Total Depreciation:	10 %
Building Value:	\$ 624,500



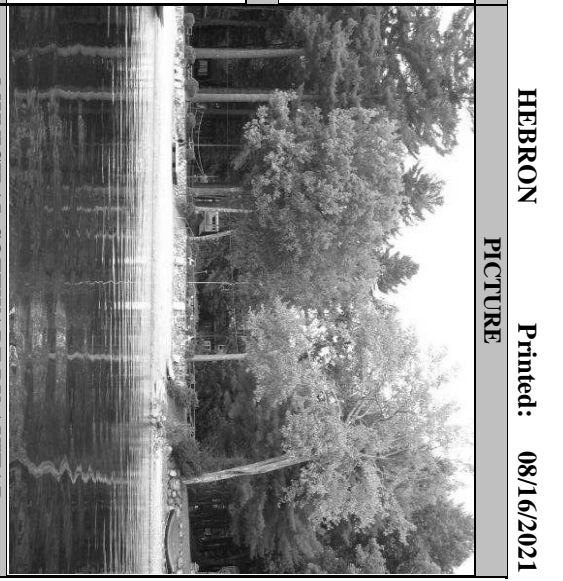
OWNER INFORMATION		SALES HISTORY				PRICE GRANTOR
MCCOY, NICOLAS A. AND PAGE A.	10 JERICHO HILL ROAD	DATE	BOOK	PAGE	TYPE	
		09/03/2019	4462	148	Q1	360,000 BEACHWOOD PROPERTIES,
		10/18/2018	4395	0623	U137	WISE, MICHAEL J.
		03/31/2014	4047	0654	U113	225,000 MACDONALD, LISA T.
		05/14/2012	3882	0158	U138	2,667 MACDONALD, PETER - TRU
		04/06/2004	2976	0822	U138	2,667 MACDONALD, PETER & LIS

LISTING HISTORY		NOTES	
10/14/20	KCVM SALES VERIFICATION	LOT 28 BEACHWOOD: POSSIBLE LIVING AREA ABOVE GAR=COND; PLAN#7742; 5/13 NOH; TOF HAS 8' DORMER; 10/15; EST INT RENOS AFTER 3/14 SALE; 8/19; NOH; CORR PAT=SHAPE; 10/20 SPK TO PERSON THERE NO INFO. PER MLS GAR PART FIN/PLUMB FOR FUTURE; KITCH & BATH HDWD/GRANITE;EST CTH AREA PER MLS	
08/29/19	KCVM		
01/02/19	INSP MARKED FOR INSPECTION		
10/27/15	MSVM V-SALE		
05/13/13	KCVM		
01/25/13	INSP MARKED FOR INSPECTION		
12/03/07	MAIL APPT LETTER		
10/17/07	MVUM		

EXTRA FEATURES VALUATION									
Feature Type	Units	Length	Width	Size Adj	Rate	Cond	Market Value	Notes	
GARAGE-1.75 STY	784	28	x	28	80	35.00	110	24,147	PART FIN
PATIO	117	13	x	9	197	7.00	50	807	13' ROUND W/FIRE PIT
								25,000	

LAND VALUATION										
Zone: LAKE DISTRICT					Site: AVERAGE					
Minimum Acreage: 2.00					Minimum Frontage: 150					
Land Type	Units	Base Rate	NC Adj	Site	Road DWay	Topography	Cond	Ad Valorem	SPI R	Tax Value Notes
IF RES WTR ACS	1,220	91,440	E	100	100	95	95	82,500	0	N 82,500
NEWFOUND LAKE	197,000	wf	MAIN BODY, BEACHWOOD WTR ACC		95	--	MILD	99,200	0	WF 99,200
								181,700		181,700

LAST REVALUATION: 2021										
Zone: LAKE DISTRICT					Site: AVERAGE					
Minimum Acreage: 2.00					Minimum Frontage: 150					
Land Type	Units	Base Rate	NC Adj	Site	Road DWay	Topography	Cond	Ad Valorem	SPI R	Tax Value Notes
IF RES WTR ACS	1,220	91,440	E	100	100	95	95	82,500	0	N 82,500
NEWFOUND LAKE	197,000	wf	MAIN BODY, BEACHWOOD WTR ACC		95	--	MILD	99,200	0	WF 99,200
								181,700		181,700



MUNICIPAL SOFTWARE BY AVITAR
HEBRON ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE			
Year	Building	Features	Land
2019	\$ 154,100	\$ 17,700	\$ 140,300
	Parcel Total: \$ 312,100		
2020	\$ 154,100	\$ 17,700	\$ 140,300
	Parcel Total: \$ 312,100		
2021	\$ 213,900	\$ 25,000	\$ 181,700
	Parcel Total: \$ 420,600		



OWNER
MCCOY, NICOLAS A. AND PAGE A.
 10 JERCHO HILL ROAD
 SOUTHBOROUGH, MA 01772

TAXABLE DISTRICTS	
District	Percentage
BRID-HEB VILL	% 100

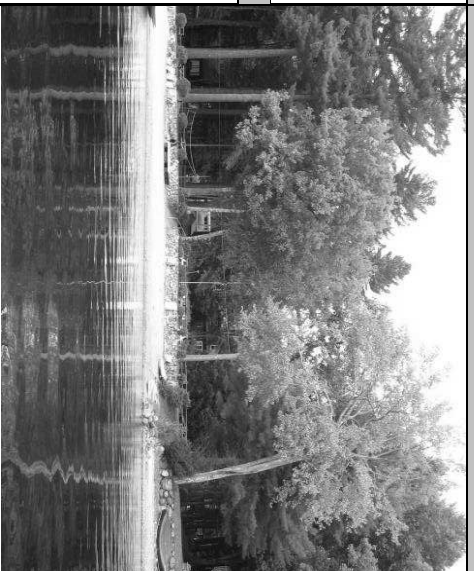
PERMITS			
Date	Permit ID	Permit Type	Notes

BUILDING DETAILS	
Model: 1.75 STORY OLD STYLE	
Roof: GABLE OR HIP/ASPHALT	
Ext: WOOD SHINGLE	
Int: DRYWALL/WOOD/LOG	
Floor: CARPET/HARDWOOD	
Heat: OIL/RAD WATER	
Bedrooms: 4	Baths: 2.0
Extra Kitchens:	Fireplaces:
A/C: No	Generators:
Quality: A1 AVG+10	
Com. Wall:	
Size Adj: 1.0273	Base Rate: RSA 112.00
	Bldg. Rate: 1.1407
	Sq. Foot Cost: \$ 127.75

24	HSF FFF CRL	20	CTH FFF BMU	7	EPU	7
24	24	20	TOF FFF BMU	8		8
24	24	20	20			
24	FFF SLB	20	HSF FFF BMU	17	OPF	17

ID	Description	Area	Adj.	Effect.
HSF	1/2 STRY FIN	680	0.50	340
FFF	FST FLR FIN	1272	1.00	1272
CRL	CRAWL SPACE	480	0.05	24
TOF	3/4 STRY FIN	160	0.75	120
BMU	BSMNT	600	0.15	90
EPU	COVERED BSMT	35	0.35	12
OPF	OPEN PORCH	170	0.25	43
SLB	SLAB	192	0.00	0
CTH	CATHEDRAL	240	0.10	24
GLA:	1,732	3,829		1,925

2021 BASE YEAR BUILDING VALUATION	
Market Cost New:	\$ 245,919
Year Built:	1996
Condition For Age:	GOOD
Physical:	13 %
Functional:	
Economic:	
Temporary:	
Total Depreciation:	13 %
Building Value:	\$ 213,900

OWNER INFORMATION		SALES HISTORY			HEBRON PICTURE		
PRAATTE, LISA J. 67 WINTER HILL RD GOFFSTOWN, NH 03045		Date	Book	Page	Type	Price	
		06/25/2019	4445	0364	Q1	352,800	
		06/25/2019	4445	362	U138	1	O'BRIEN, MICHAEL W.

LISTING HISTORY		NOTES	
10/14/20	KCVM SALES VERIFICATION	BLUE: OUTDOOR SHOWER; 50% NEW WINDOWS; 3/07 P/U ADDTN; 3/11	
09/05/19	KCVM	NOH; EST UC DONE & 1 BTH & HSU; PU DEK;5/13 NOH; ADD L-TO; 9/19; SPK	
01/02/19	INSP	TO MOTHER, EST BED, BTH & STY HT; PAINTING HSE; 10/20 NOH, SOME	
05/16/13	KCVM	AVG SIDING ON GAR, FIRE PIT DNP, PINE/GRAHITE + ISLAND, STATES 2	
01/25/13	INSP	BED W/ LOFT;OUTDOOR SHOWER;	
03/28/11	JBPM		
04/15/09	MVPM		
04/23/08	MVPR		

EXTRA FEATURES VALUATION								
Feature Type	Units	Length	Width	Size Adj	Rate	Cond	Market Value	Notes
LEAN-TO	154	7	x	22	164	4.00	50	505 ATT GAR
							500	

LAND VALUATION															
Zone: LAKE DISTRICT				Minimum Acreage: 2.00			Minimum Frontage: 150								
Land Type	Units	Base Rate	NC Adj	Site	Road DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes			
IF RES WTR ACS	0.390	ac	70,600	D	90	100	95	95	--	MILD	100	54,500	0	N	54,500
NEWFOUND LAKE	197.000	wf	MAIN BODY, BEACHWOOD WTR ACC		95	--	MILD	100	99,200	0	WF	99,200			
							0.390	ac				153,700			

LAND VALUATION															
Zone: LAKE DISTRICT				Minimum Acreage: 2.00			Minimum Frontage: 150								
Land Type	Units	Base Rate	NC Adj	Site	Road DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes			
IF RES WTR ACS	0.390	ac	70,600	D	90	100	95	95	--	MILD	100	54,500	0	N	54,500
NEWFOUND LAKE	197.000	wf	MAIN BODY, BEACHWOOD WTR ACC		95	--	MILD	100	99,200	0	WF	99,200			
							0.390	ac				153,700			

PARCEL TOTAL TAXABLE VALUE			
Year	Building	Features	Land
2019	\$ 175,700	\$ 500	\$ 118,400
			Parcel Total: \$ 294,600
2020	\$ 175,700	\$ 500	\$ 118,400
			Parcel Total: \$ 294,600
2021	\$ 239,900	\$ 500	\$ 153,700
			Parcel Total: \$ 394,100

MUNICIPAL SOFTWARE BY AVITAR

HEBRON ASSESSING OFFICE

LAST REVALUATION: 2021

Site: AVERAGE Driveway: GRAVEL/DIRT Road: GRAVEL/DIRT



PICTURE **OWNER** **TAXABLE DISTRICTS** **BUILDING DETAILS**

PRATTE, LISA J.
 67 WINTER HILL RD
 GOFFSTOWN, NH 03045

District **Percentage**
 BRID-HEB VILL % 100

Model: 1.50 STORY CAMP/COTTA
Roof: GABLE OR HIP/PREFAB METALS
Ext: NOVELTY
Int: WOOD/LOG/DRYWALL
Floor: HARD TILE/HARDWOOD
Heat: OIL/FA DUCTED

PERMITS			
Date	Permit ID	Permit Type	Notes
08/26/05	05-033	ADDITON	16X16 BREEZEWAY BETWI

Bedrooms: **3** Baths: **2.0** Fixtures:
 Extra Kitchens: Fireplaces:
 A/C: No Generators:
 Quality: **A1 AVG+10**
 Com. Wall:
 Size Adj: **0.9623** Base Rate: **RSA 112.00**
 Bldg. Rate: **1.1009**
 Sq. Foot Cost: **\$ 123.30**

ID	Description	Area	Adj. Effect.
ATF	ATTIC FINISHED	576	0.25 144
FFF	FST FLR FIN	1152	1.00 1152
BMU	BSMNT	912	0.15 137
DEK	DECK/ENTRANCE	240	0.10 24
TOF	3/4 STRY FIN	666	0.75 500
OPF	OPEN PORCH	162	0.25 41
GAR	GARAGE ATTCHD	528	0.45 238
SLB	SLAB	240	0.00 0
HSF	1/2 STRY FIN	264	0.50 132
CTH	CATHEDRAL	336	0.10 34
GLA: 1,928		5,076	2,402

BUILDING SUB AREA DETAILS

ID	Description	Area	Adj. Effect.
ATF	ATTIC FINISHED	576	0.25 144
FFF	FST FLR FIN	1152	1.00 1152
BMU	BSMNT	912	0.15 137
DEK	DECK/ENTRANCE	240	0.10 24
TOF	3/4 STRY FIN	666	0.75 500
OPF	OPEN PORCH	162	0.25 41
GAR	GARAGE ATTCHD	528	0.45 238
SLB	SLAB	240	0.00 0
HSF	1/2 STRY FIN	264	0.50 132
CTH	CATHEDRAL	336	0.10 34
GLA: 1,928		5,076	2,402

2021 BASE YEAR BUILDING VALUATION

Market Cost New: **\$ 296,167**
 Year Built: **1962**
 Condition For Age: **GOOD** **19 %**
 Physical:
 Functional:
 Economic:
 Temporary:
 Total Depreciation: **19 %**
 Building Value: **\$ 239,900**

OWNER INFORMATION	SALES HISTORY	PRICE GRANTOR																				
TAWA, THOMAS A. TAWA, KATHLEEN M 17 LINCOLN ROAD ROCKLAND, MA 02370	<table border="1"> <thead> <tr> <th>Date</th> <th>Book</th> <th>Page</th> <th>Type</th> </tr> </thead> <tbody> <tr> <td>10/31/2019</td> <td>4477</td> <td>0655</td> <td>Q1</td> </tr> <tr> <td>03/26/2015</td> <td>4117</td> <td>0156</td> <td>U113</td> </tr> <tr> <td>05/03/2011</td> <td>3789</td> <td>0988</td> <td>U149</td> </tr> <tr> <td>02/13/2001</td> <td>2958</td> <td>0382</td> <td>U V S</td> </tr> </tbody> </table>	Date	Book	Page	Type	10/31/2019	4477	0655	Q1	03/26/2015	4117	0156	U113	05/03/2011	3789	0988	U149	02/13/2001	2958	0382	U V S	420,000 GRAY, SHERRY 255,000 DESOUZA, KANE M 238,000 DELAGE, NEAL & CHERYL GROUP EAST FINANCIAL S
Date	Book	Page	Type																			
10/31/2019	4477	0655	Q1																			
03/26/2015	4117	0156	U113																			
05/03/2011	3789	0988	U149																			
02/13/2001	2958	0382	U V S																			

LISTING HISTORY	NOTES
10/15/21 KCVM SALES VERIFICATION 08/27/21 ERHC 07/06/20 KCVM 01/01/20 INSP MARKED FOR INSPECTION 03/03/16 JDPM 06/02/15 JDVL 05/29/15 INSP MARKED FOR INSPECTION 05/05/10 JBVM	GREY: ROW THRU LOT 7; 5/10 DNP U HEARTH: 6/15 GAS PPL; BSMT HAS ROUGH PLUMB FOR FUTURE FIN; 7/20: INFO FROM HO MR: DNP U WD PLATFORM: ADD PAT'S & ENLARGE DEK: OUTDOOR PPL=PREFAB PIT; 3RD BTH PER HO; EST BMF & ADD VU PIC FROM WOB-NO ACC TO DEK=BETTER VU PIC; 10/20 CORR INT DATA PER MLS, HD WD/GRANITE SOME P&B, BUILT INS

Feature Type	Units	Length	Width	Size Adj	Rate	Cond	Market Value	Notes
SHED-WOOD	72	8	9	282	10,00	100	2,030	2015
FIREPLACE 1-STAND	1			100	3,000.00	100	3,000	GAS
PATIO	64	8	8	310	7.00	20	278	UNDER HOT TUB
PATIO	143	13	11	172	7.00	25	430	SHAPE
PATIO	120	12	10	193	7.00	25	405	SHAPE
FIREPLACE 1-STAND	1			100	3,000.00	20	600	OUTDOOR
							6,700	

MUNICIPAL SOFTWARE BY AVTAR

HEBRON ASSESSING OFFICE

Year	Building	Features	Land
2019	\$ 228,900	\$ 4,400	\$ 67,900
		Parcel Total:	\$ 301,200
2020	\$ 298,600	\$ 6,100	\$ 75,500
		Parcel Total:	\$ 380,200
2021	\$ 389,700	\$ 6,700	\$ 93,400
		Parcel Total:	\$ 489,800

Zone: RURAL DISTRICT Minimum Acreage: 2.00 Minimum Frontage: 150

Site: GOOD Driveaway: GRAVEL/DIRT Road: PAVED

LAND VALUATION

Land Type	Units	Base Rate	NC Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
IF RES	2,000	93,000	F	110	105	100	95	90 --	87,200	0	N	87,200	ROW
IF RES	1,340	x 2,000	X	100			90 --	ROLLING	2,400	0	N	2,400	
VIEW								HILLS, NARROW, TOP 25, CLOSE/NEAR	3,800			3,800	PART BLKD
									93,400			93,400	

LAST REVALUATION: 2021



PICTURE

OWNER
TAWA, THOMAS A.
 TAWA, KATHLEEN M
 17 LINCOLN ROAD
 ROCKLAND, MA 02370

OWNER

TAXABLE DISTRICTS
 District: BRID-HEB VILL
 Percentage: % 100

TAXABLE DISTRICTS

PERMITS

Date	Permit ID	Permit Type	Notes

BUILDING DETAILS

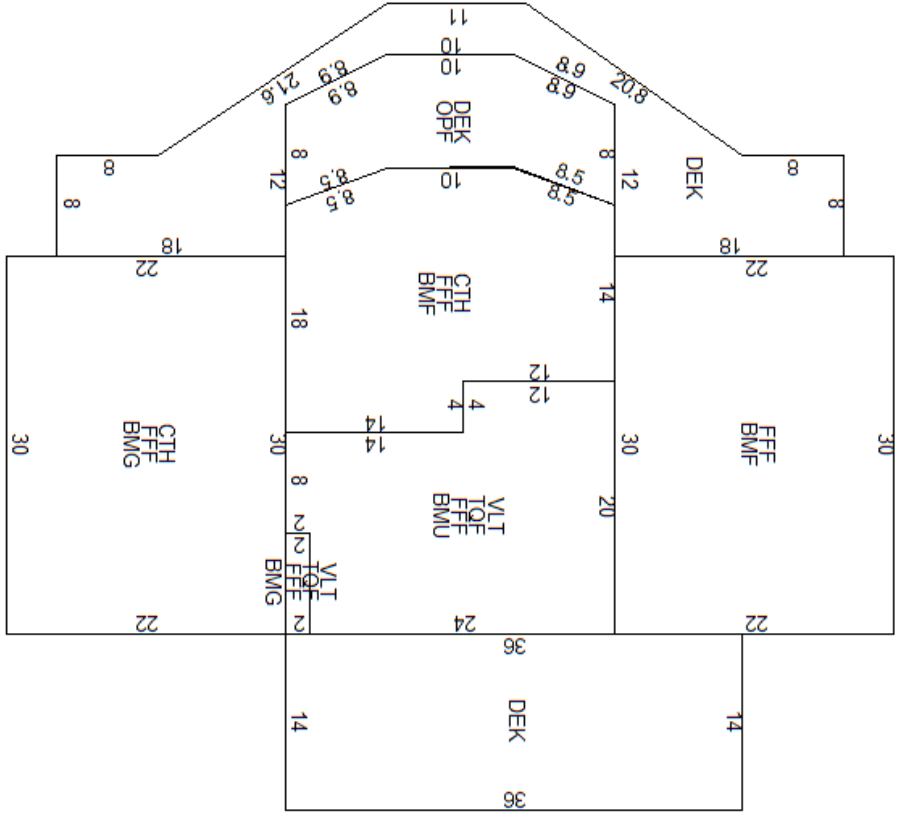
Model: 1.50 STORY CONTEMPORA
 Roof: GABLE OR HIP/ASPHALT
 Ext: VINYL SIDING
 Int: DRYWALL/WOOD/LOG
 Floor: HARDWOOD
 Heat: OIL/HOT WATER
 Bedrooms: 3 Baths: 3.0 Fixtures: 10
 Extra Kitchens: Fireplaces:
 A/C: No Generators:
 Quality: A3 AVG+30
 Com. Wall:
 Size Adj: 0.8821 Base Rate: RSA 112.00
 Bldg. Rate: 1.1697
 Sq. Foot Cost: \$ 131.00

BUILDING SUB AREA DETAILS

ID	Description	Area	Adj. Effect.
VLT	VAULTED	464	0.05
BMF	BSMNT FINISHED	1134	0.30
BMG	BASEMENT	676	0.20
BMU	BSMNT	448	0.15
CTH	CATHEDRAL	1134	0.10
DEK	DECK/ENTRANCE	1184	0.10
FFF	FST FLR FIN	2258	1.00
OPF	OPEN PORCH	226	0.25
TOF	3/4 STRY FIN	464	0.75
GLA:	2,606	7,988	3,459

2021 BASE YEAR BUILDING VALUATION

Market Cost New: \$ 453,129
 Year Built: 2002
 Condition For Age: AVERAGE 14 %
 Physical:
 Functional:
 Economic:
 Temporary:
 Total Depreciation: 14 %
 Building Value: \$ 389,700



OWNER INFORMATION		SALES HISTORY				HEBRON PICTURE	
NEWTON, ALAN D. TRUSTEE NEWTON, LINDA A., TRUSTEE ALAN & LINDA NEWTON 2018 REVOCABLE TR PO BOX 117 HEBRON, NH 03241		Date	Book	Page	Type	Price	Grantor
		09/05/2019	4463	50	Q 1	420,000	NORTHBRIDGE
		05/05/2017	4282	0310	Q V	65,000	DUMONT, MARIO AND
		03/18/2014	4045	0417	Q V	57,000	CONVEX, LLC

LISTING HISTORY		NOTES	
07/06/20	KCVM	2/07 LOT CREATED FROM 1/13/11; 4/17 CK18 FOR NEW HSE; 4/18 PU NEW	
01/01/20	INSP	HSE; DNP U FPL BUMPOUT; UC EST SOME INT FLR/TRIM FIN KIT; 4/19	
04/17/19	KCPR	4-SALE EST 100%; 7/20; INFO FROM HO MRS; CORR INT DATA PER HO; ADD	
04/19/18	KCVM	GEN & AC AFTER SALE;	
04/07/17	KCPL		
04/06/16	JDPR		
03/03/16	JDPL		
04/23/08	MVPL		

EXTRA FEATURES VALUATION		MUNICIPAL SOFTWARE BY AVITAR	
Feature Type	Units	Length x Width	Size Adj
FIREPLACE 1-STAND	1	100	3,000.00
			Rate
			Cond
			Market Value
			Notes
			3,000

LAND VALUATION		LAST REVALUATION: 2021	
Zone: RURAL DISTRICT		Minimum Acreage: 2.00	
Minimum Frontage: 150		Site: AVERAGE	
Road: PAVED		Driveway: PAVED	
Road: PAVED		Road: PAVED	

Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
1F RES	2,000	93,000	G	120	100	100	100	95 -- MILD	100	106,000	0	N	106,000	
1F RES	0,006	x 2,000	X	100				90 -- ROLLING	100	0	0	N	0	
	2,006	ac								106,000			106,000	

PARCEL TOTAL TAXABLE VALUE			
Year	Building	Features	Land
2019	\$ 282,300	\$ 3,000	\$ 83,800
		Parcel Total: \$ 369,100	
2020	\$ 288,200	\$ 3,000	\$ 83,800
		Parcel Total: \$ 375,000	
2021	\$ 402,700	\$ 3,000	\$ 106,000
	Parcel Total: \$ 511,700		



OWNER
NEWTON, ALAN D. TRUSTEE
 NEWTON, LINDA A., TRUSTEE
 ALAN & LINDA NEWTON 2018 REVOCABL
 PO BOX 117
 HEBRON, NH 03241

TAXABLE DISTRICTS
 District: BRID-HEB VILL
 Percentage: % 100

PERMITS

Date	Permit ID	Permit Type	Notes
04/29/17	2017-08	NEW BUILDING	32'X30' 3 BED 2.5 BATH CAI
02/06/16	2016-01	NEW BUILDING	42'X28 RANCH HOME AND

BUILDING DETAILS

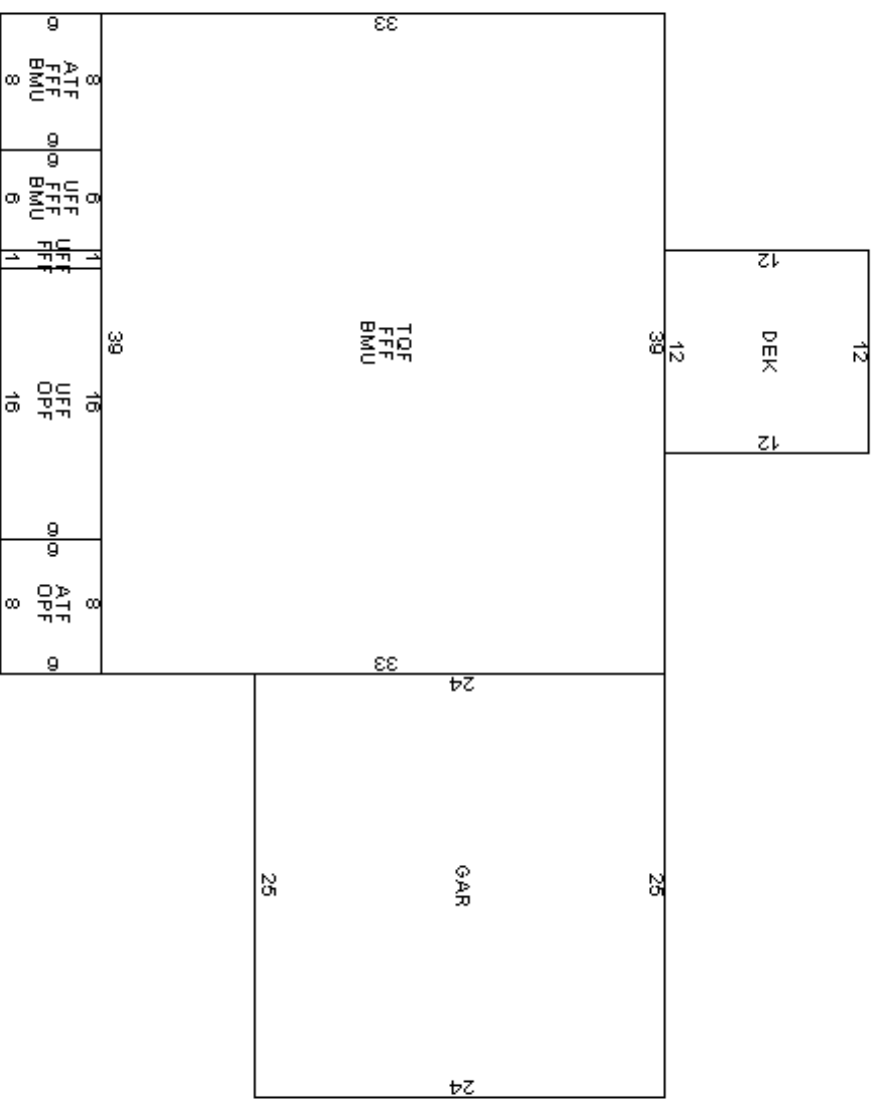
Model: 1.75 STORY CAPE
 Roof: GABLE OR HIP/ASPHALT
 Ext: ABOVE AVG/VINYL SIDING
 Int: DRYWALL
 Floor: HARDWOOD/CARPET
 Heat: GAS/HOT WATER
 Bedrooms: 4 Baths: 2.5 Fixtures: 9
 Extra Kitchens: Fireplaces:
 A/C: Yes 100.00 % Generators: 1
 Quality: A3 AVG+30
 Com. Wall:
 Size Adj: 0.9079 Base Rate: RSA 112.00
 Bldg. Rate: 1.2492
 Sq. Foot Cost: \$ 139.91

BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
ATF	ATTIC FINISHED	96	0.25	24
UFF	UPPER FLR FIN	138	1.00	138
OPF	OPEN PORCH	144	0.25	36
GAR	GARAGE ATTCHD	600	0.45	270
DEK	DECK/ENTRANCE	144	0.10	14
TOF	3/4 STRY FIN	1287	0.75	965
FFP	FST FLR FIN	1377	1.00	1377
BMU	BSMNT	1371	0.15	206
GLA:	2,504	5,157		3,030

2021 BASE YEAR BUILDING VALUATION

Market Cost New: \$ 423,927
 Year Built: 2017
 Condition For Age: AVERAGE 5 %
 Physical:
 Functional:
 Economic:
 Temporary:
 Total Depreciation: 5 %
 Building Value: \$ 402,700

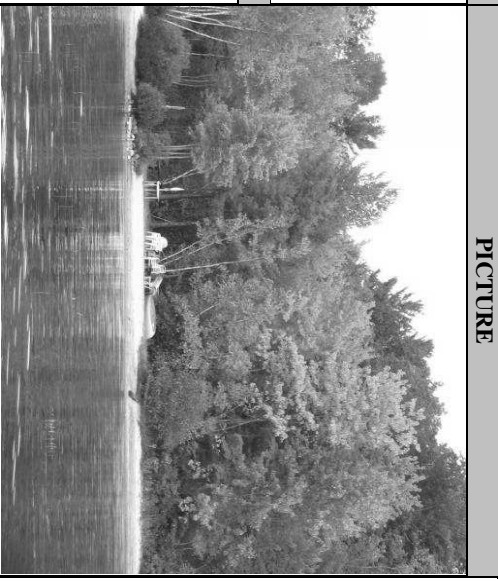


OWNER INFORMATION		SALES HISTORY				Price Grantor
Date	Book	Page	Type			
HAYMAN WITMAN, MELLISSA ANNE						
09/22/2020	4556	0903	Q1		384,500	NICHOLSON TRUST,
WITMAN, TIMOTHY ROBERT						
11/20/2003	2926	0580	U138		2,667	NICHOLSON, BARBARA A
101 ALLMOND AVE						
WILMINGTON, DE 19803-5401						

LISTING HISTORY		NOTES
Date	Listing Description	
11/24/20	KCVM SALES VERIFICATION	LOT 10 STONE GATE; GRAY; PDS TO ATTIC ABOVE GAR; INT GD FOR AGE - WELL MAINTAINED; NO FPL ONLY HEARTH, HSF=15F; 6/15 (1) MON HEATER & (1) GAS STOVE=HEAT (ELEC BACK UP); FFF/SLB TO ATU/FFE/SLB-ACC THRU BDRM; CORR 2X12 HSF/FFE/SLB TO FFF/SLB; ADJ SKETCH; 6/20; INFO FROM HO; CUTOUTS IN DEK, LEFT AS DEK; 11/20 NOH
06/12/20	KCVM	
01/01/20	INSP MARKED FOR INSPECTION	
06/10/15	JDVL	
05/29/15	INSP MARKED FOR INSPECTION	
05/10/10	JBVL	
04/20/10	INSP MARKED FOR INSPECTION	
03/21/06	CMPL	

EXTRA FEATURES VALUATION								
Feature Type	Units	Length	Width	Size Adj	Rate	Cond	Market Value	Notes
SHED-WOOD	36	6	x	6	400	10,00	60	864
								900

LAND VALUATION						
Year	Building	Features	Land	PARCEL TOTAL TAXABLE VALUE		
2019	\$ 148,700	\$ 600	\$ 152,900	Parcel Total: \$ 302,200		
2020	\$ 148,700	\$ 600	\$ 152,900	Parcel Total: \$ 302,200		
2021	\$ 191,600	\$ 900	\$ 219,800	Parcel Total: \$ 412,300		



MUNICIPAL SOFTWARE BY AVITAR

HEBRON ASSESSING OFFICE

LAND VALUATION														
Zone: RURAL DISTRICT														
Minimum Acreage: 2.00 Minimum Frontage: 150														
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
IF RES WTR ACS	0.680	78,600	F	110	105	100	100	95 -- MILD	100	86,200	0	N	86,200	
NEWFOUND LAKE	335.000	wf						MAIN BODY, STONE GATE WATER ACC	100 -- LEVEL	133,600	0		133,600	DTW/SPLIT BY RD
	0.680	ac								219,800			219,800	

Site: GOOD Driveway: PAVED Road: PAVED

LAST REVALUATION: 2021



OWNER
HAYMAN WITMAN, MELISSA ANNE
 WITMAN, TIMOTHY ROBERT
 101 ALLMOND AVE
 WILMINGTON, DE 19803-5401

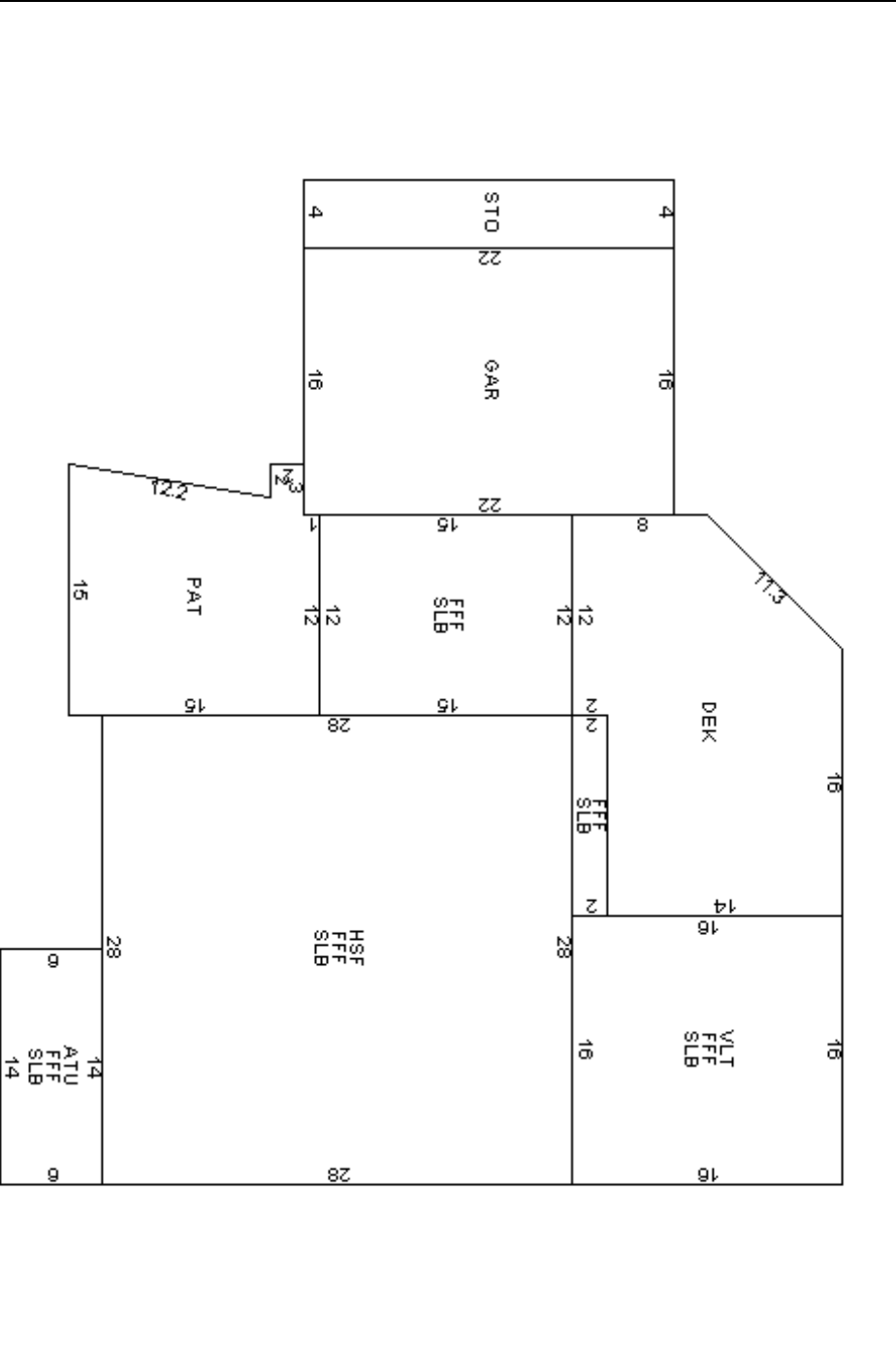
TAXABLE DISTRICTS
 District: BRID-HEB VILL
 Percentage: % 100

PERMITS

Date	Permit ID	Permit Type	Notes
10/18/05	05-044	ADDITON	4X16 ADDITON TO EXISTI

BUILDING DETAILS

Model: 1.50 STORY CAPE
 Roof: GABLE OR HIP/ASPHALT
 Ext: CLAP BOARD
 Int: DRYWALL
 Floor: CARPET/LINOLEUM OR SIM
 Heat: GAS/EA NO DUCTS
 Bedrooms: 3 Baths: 2.0 Fixtures: 6
 Extra Kitchens: Fireplaces:
 A/C: No Generators:
 Quality: A1 AVG+10
 Com. Wall:
 Size Adj: 1.0190 Base Rate: RSA 112.00
 Bldg. Rate: 1.0312
 Sq. Foot Cost: \$ 115.50

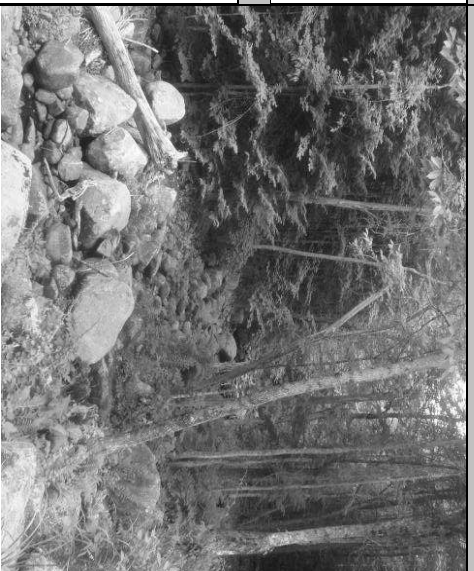


BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
STO	STORAGE AREA	88	0.25	22
GAR	GARAGE ATTCHD	352	0.45	158
DEK	DECK/ENTRANCE	328	0.10	33
ATU	ATTIC	84	0.10	8
VLT	VAULTED	256	0.05	13
PAT	PATIO AREA	210	0.10	21
FFF	FST FLR FIN	1328	1.00	1328
SLB	SLAB	1328	0.00	0
HSF	1/2 STRY FIN	784	0.50	392
GLA:		1,720		4,758
				1,975

2021 BASE YEAR BUILDING VALUATION

Market Cost New: \$ 228,113
 Year Built: 1978
 Condition For Age: GOOD 16 %
 Physical:
 Functional:
 Economic:
 Temporary:
 Total Depreciation: 16 %
 Building Value: \$ 191,600

OWNER INFORMATION		SALES HISTORY			HEBRON PICTURE	
APICELLI, PETER		Date	Book	Page	Type	
43 COOPER ROAD HEBRON, NH 03241		09/08/2020	4552	0335	Q1	
		10/07/2002	272	0585	Q1	

LISTING HISTORY		NOTES	
11/24/20	KCVM SALES VERIFICATION	8/09	STRUCTURE LOOKS BETTER COSMETICALLY THAN PHYSICALLY;
06/12/20	KCVM		DNP U HEARTH; 6/15 NOH; DNP U WOOD WALKWAY OR 2X4 OPF=SIZE; SECT
01/01/20	INSP		OF HSE AT VERY SLIGHT ANGLE=DNP U; EST SOME REAR MEAS DUE TO
06/09/15	JDVM		SLIPPERY ROCKS; BROOK RUNS VERY CLOSE BHND HSE/NO BACKYARD
05/29/15	INSP		ETC; 6/20; NOH; BACK EST & HSE HAS ANGLE LEFT AS IS; 10/20 CORR INT
08/12/09	MFVM		DATA PER MLS; 11/20 NOH;
06/16/09	INSP		
02/02/06	CMPM		

EXTRA FEATURES VALUATION				MUNICIPAL SOFTWARE BY AVITAR			
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes
FIREPLACE 1-STAND	1		100	3,000.00	100	3,000	

LAND VALUATION				LAST REVALUATION: 2021			
Year	Building	Features	Land	Year	Building	Features	Land
2019	\$ 66,200		\$ 71,400	2020	\$ 66,600		\$ 71,400
		Parcel Total:	\$ 140,600			Parcel Total:	\$ 141,000
2021	\$ 93,500		\$ 81,200			Parcel Total:	\$ 177,700

LAND VALUATION				LAST REVALUATION: 2021			
Zone:	RURAL DISTRICT	Minimum Acreage:	2.00	Minimum Frontage:	150	Site:	GOOD DRIVEWAY: GRAVEL/DIRT ROAD: PAVED
Land Type	IF RES	Units	1,200 ac	Base Rate	91,400 F	NC Adj	110
		Site	105	Road	100	DWay	95
		Topography	90--ROLLING	Cond	90	Ad Valorem	81,200
		SPI	0	R	81,200	Tax Value	81,200
		Notes					



PICTURE

OWNER

APICELLI, PETER
 43 COOPER ROAD
 HEBRON, NH 03241

TAXABLE DISTRICTS

District: BRID-HEB VILL
 Percentage: % 100

BUILDING DETAILS

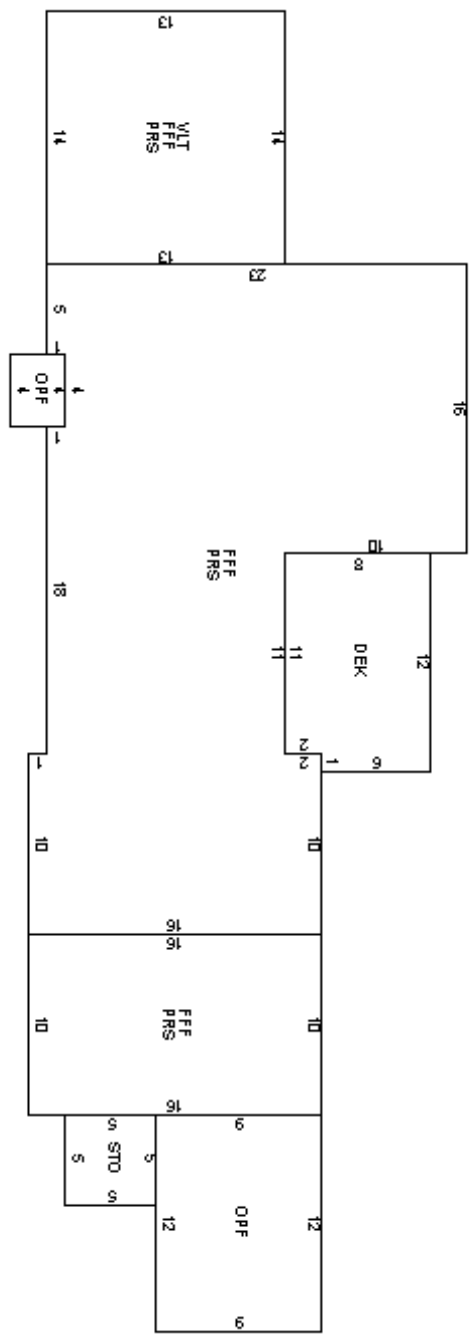
Model: 1.00 STORY CAMP/COTTA
 Roof: GABLE OR HIP/ASPHALT
 Ext: CLAP BOARD/VINYL SIDING
 Int: WOOD/LOG/DRYWALL
 Floor: PINE/SOFT WD/LINOLEUM OR SIM
 Heat: GAS/EA NO DUCTS
 Bedrooms: 1 Baths: 1.0 Fixtures: 3
 Extra Kitchens: Fireplaces:
 A/C: No Generators:
 Quality: B2 AVG-20
 Com. Wall:
 Size Adj: 1.3219 Base Rate: RSA 112.00
 Bldg. Rate: 1.0702
 Sq. Foot Cost: \$ 119.86

PERMITS

Date	Permit ID	Permit Type	Notes
08/19/05	05-030	ADDITION	12X7 DECK/ SCREEN PORC

BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
PRS	PIER	1009	-0.05	-50
FFF	FST FLR FIN	1009	1.00	1009
STO	STORAGE AREA	25	0.25	6
OPF	OPEN PORCH	120	0.25	30
DEK	DECK/ENTRANCE	94	0.10	9
VLT	VAULTED	182	0.05	9
GLA:	1,009	2,439		1,013



2021 BASE YEAR BUILDING VALUATION

Market Cost New: \$ 121,418
 Year Built: 1942
 Condition For Age: GOOD 23 %
 Physical:
 Functional:
 Economic:
 Temporary:
 Total Depreciation: 23 %
 Building Value: \$ 93,500

OWNER INFORMATION	SALES HISTORY	NOTES																		
BRESNAHAN, DAVID C. TRUSTEE BRESNAHAN, LORRAINE M., TRUSTEE BRESNAHAN, DAVID C. AND LORRAINE M. RE 70 COOPER RD HEBRON, NH 03241	<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>05/13/2019</td> <td>4433</td> <td>0059</td> <td>Q1</td> <td>455,000</td> <td>MELTON, GREGORY K REV.</td> </tr> <tr> <td>05/08/2006</td> <td>3277</td> <td>0349</td> <td>U144</td> <td>2,667</td> <td>MELTON, GREGORY</td> </tr> </tbody> </table>	Date	Book	Page	Type	Price	Grantor	05/13/2019	4433	0059	Q1	455,000	MELTON, GREGORY K REV.	05/08/2006	3277	0349	U144	2,667	MELTON, GREGORY	BROWN: 12/03: GAR DR UNDER HSE USED FOR STO ONLY-UNABLE TO FIT CAR IN; FULL DORMER ON REAR=UFF; 6/15 NOH; DNPUBRICK WALKWAY OR (1) WALL OF BRICK VENEER SIDING; PU ENT & CONC SLB; 6/18; ADJ ACRES PER PLAN; 6/20: INFO FROM HO: RADON SYS: ADD GEN AFTER SALE: 11/20 NOH OAK/QUARTZ. EST FIX COUNT, BAR SLATE, SMALL KITCH IN BMF:DATED BUT GOOD COND/WELL KEPT
Date	Book	Page	Type	Price	Grantor															
05/13/2019	4433	0059	Q1	455,000	MELTON, GREGORY K REV.															
05/08/2006	3277	0349	U144	2,667	MELTON, GREGORY															

LISTING HISTORY	EXTRA FEATURES VALUATION	MUNICIPAL SOFTWARE BY AVITAR																																																																																				
11/24/20 KCV M SALES VERIFICATION 06/12/20 KCV M 01/01/20 INSP MARKED FOR INSPECTION 06/25/18 MSSR PLAN #2257 06/09/15 JDVM 05/29/15 INSP MARKED FOR INSPECTION 10/11/07 MVUM 07/10/07 INSP MARKED FOR INSPECTION	<table border="1"> <thead> <tr> <th>Feature Type</th> <th>Units</th> <th>Length x Width</th> <th>Size Adj</th> <th>Rate</th> <th>Cond</th> <th>Market Value</th> <th>Notes</th> </tr> </thead> <tbody> <tr> <td>GARAGE-1 STY/ATTIC</td> <td>576</td> <td>24 x 24</td> <td>88</td> <td>33.00</td> <td>70</td> <td>11,709</td> <td></td> </tr> <tr> <td>FIREPLACE 1-STAND</td> <td>1</td> <td></td> <td>100</td> <td>3,000.00</td> <td>100</td> <td>3,000</td> <td></td> </tr> <tr> <td>FIREPLACE 1-STAND</td> <td>1</td> <td></td> <td>100</td> <td>3,000.00</td> <td>100</td> <td>3,000</td> <td></td> </tr> <tr> <td>CONCRETE SLAB</td> <td>72</td> <td>8 x 9</td> <td>282</td> <td>5.00</td> <td>50</td> <td>508</td> <td>BY DEK</td> </tr> <tr> <td>DECK</td> <td>48</td> <td>8 x 6</td> <td>393</td> <td>7.00</td> <td>20</td> <td>264</td> <td>RIGHT OF GAR</td> </tr> <tr> <td colspan="6"></td> <td>18,500</td> <td></td> </tr> </tbody> </table>	Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes	GARAGE-1 STY/ATTIC	576	24 x 24	88	33.00	70	11,709		FIREPLACE 1-STAND	1		100	3,000.00	100	3,000		FIREPLACE 1-STAND	1		100	3,000.00	100	3,000		CONCRETE SLAB	72	8 x 9	282	5.00	50	508	BY DEK	DECK	48	8 x 6	393	7.00	20	264	RIGHT OF GAR							18,500		<table border="1"> <thead> <tr> <th>Year</th> <th>Building</th> <th>Features</th> <th>Land</th> </tr> </thead> <tbody> <tr> <td>2019</td> <td>\$ 353,900</td> <td>\$ 14,800</td> <td>\$ 98,700</td> </tr> <tr> <td colspan="3"></td> <td>Parcel Total: \$ 467,400</td> </tr> <tr> <td>2020</td> <td>\$ 360,900</td> <td>\$ 15,100</td> <td>\$ 98,700</td> </tr> <tr> <td colspan="3"></td> <td>Parcel Total: \$ 474,700</td> </tr> <tr> <td>2021</td> <td>\$ 423,200</td> <td>\$ 18,500</td> <td>\$ 117,400</td> </tr> <tr> <td colspan="3"></td> <td>Parcel Total: \$ 559,100</td> </tr> </tbody> </table>	Year	Building	Features	Land	2019	\$ 353,900	\$ 14,800	\$ 98,700				Parcel Total: \$ 467,400	2020	\$ 360,900	\$ 15,100	\$ 98,700				Parcel Total: \$ 474,700	2021	\$ 423,200	\$ 18,500	\$ 117,400				Parcel Total: \$ 559,100
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes																																																																															
GARAGE-1 STY/ATTIC	576	24 x 24	88	33.00	70	11,709																																																																																
FIREPLACE 1-STAND	1		100	3,000.00	100	3,000																																																																																
FIREPLACE 1-STAND	1		100	3,000.00	100	3,000																																																																																
CONCRETE SLAB	72	8 x 9	282	5.00	50	508	BY DEK																																																																															
DECK	48	8 x 6	393	7.00	20	264	RIGHT OF GAR																																																																															
						18,500																																																																																
Year	Building	Features	Land																																																																																			
2019	\$ 353,900	\$ 14,800	\$ 98,700																																																																																			
			Parcel Total: \$ 467,400																																																																																			
2020	\$ 360,900	\$ 15,100	\$ 98,700																																																																																			
			Parcel Total: \$ 474,700																																																																																			
2021	\$ 423,200	\$ 18,500	\$ 117,400																																																																																			
			Parcel Total: \$ 559,100																																																																																			

Zone: RURAL DISTRICT	Minimum Acreage: 2.00	Minimum Frontage: 150	LAND VALUATION										LAST REVALUATION: 2021					
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes				
1F RES	2,000 ac	93,000	F	110	110	100	100	95 -- MILD	100	106,900	0	N	106,900	BROOK				
1F RES	4,000 ac	x 2,000	X	100				90 -- ROLLING	100	7,200	0	N	7,200					
1F RES	200,000 ft	x 60	F	110					25	3,300	0	N	3,300	WET/LTD/BROOK				
										6,000 ac			117,400		117,400			

HEBRON ASSESSING OFFICE															
MUNICIPAL SOFTWARE BY AVITAR															
PARCEL TOTAL TAXABLE VALUE															
Year	Building	Features	Land												
2019	\$ 353,900	\$ 14,800	\$ 98,700												
			Parcel Total: \$ 467,400												
2020	\$ 360,900	\$ 15,100	\$ 98,700												
			Parcel Total: \$ 474,700												
2021	\$ 423,200	\$ 18,500	\$ 117,400												
			Parcel Total: \$ 559,100												



OWNER **TAXABLE DISTRICTS** **PERMITS** **BUILDING DETAILS**

BRESNAHAN, DAVID C. TRUSTEE
 BRESNAHAN, LORRAINE M., TRUSTEE
 BRESNAHAN, DAVID C. AND LORRAINE M.
 70 COOPER RD
 HEBRON, NH 03241

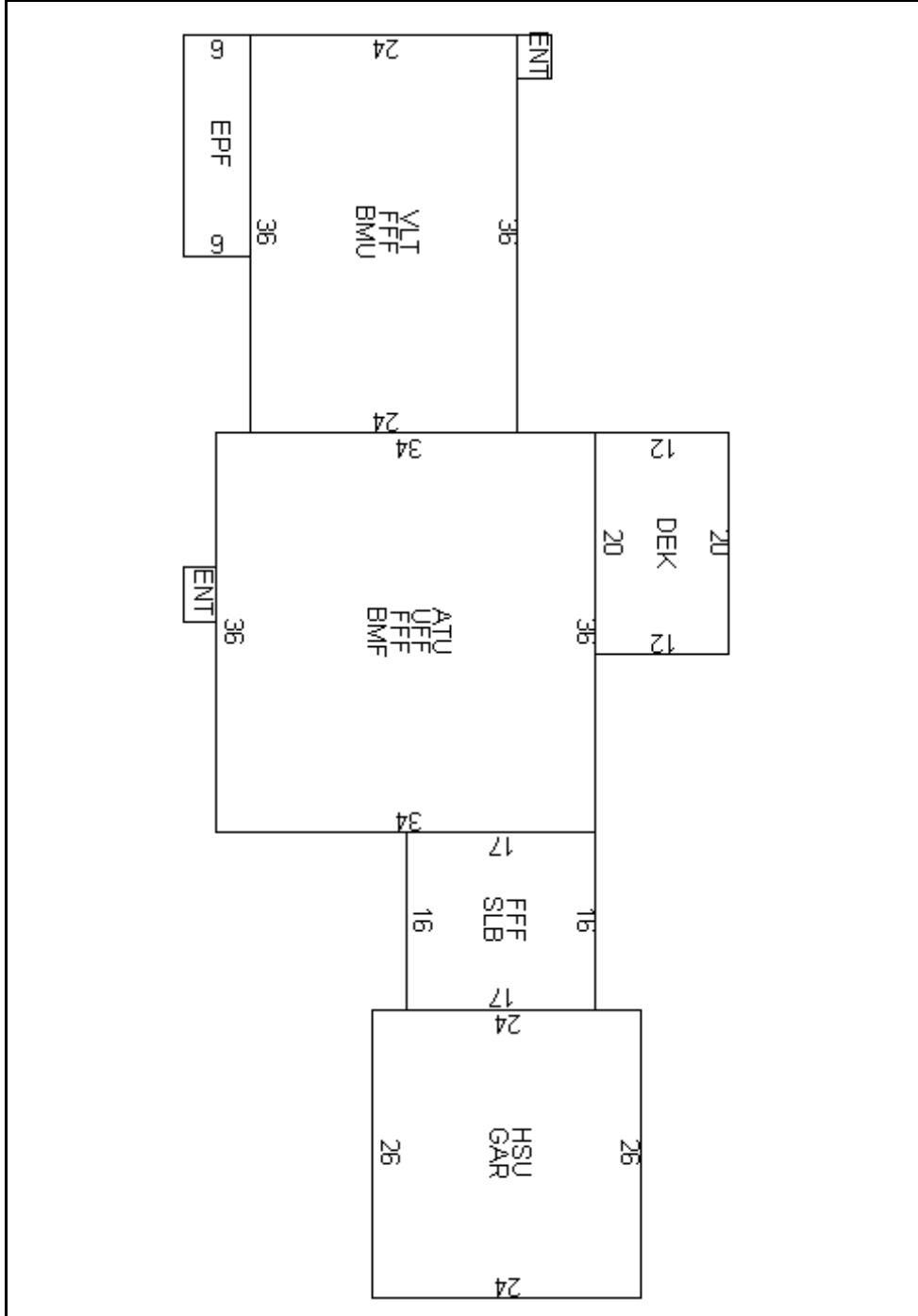
District
 BRID-HEB VILL
Percentage
 % 100

PERMITS

Date	Permit ID	Permit Type	Notes

Date	Permit ID	Permit Type	Notes

Model: 2.50 STORY SALT BOX
Roof: SALT BOX/ASPHALT
Ext: CLAP BOARD
Int: DRYWALL
Floor: CARPET/HARDWOOD
Heat: OIL/HOT WATER
 Bedrooms: **4** Baths: **3.5** Fixtures: **13**
 Extra Kitchens: Fireplaces:
 A/C: No Generators: **1**
 Quality: **A2 AVG+20**
 Com. Wall:
 Size Adj: **0.8331** Base Rate: **RSA 112.00**
 Bldg. Rate: **0.9981**
 Sq. Foot Cost: **\$ 111.79**



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
ATU	ATTIC	1224	0.10	122
UFF	UPPER FLR FIN	1224	1.00	1224
FFF	FST FLR FIN	2360	1.00	2360
BMF	BSMNT FINISHED	1224	0.30	367
SLB	SLAB	272	0.00	0
HSU	1/2 STRY UNFIN	624	0.15	94
GAR	GARAGE ATTCHD	624	0.45	281
DEK	DECK/ENTRANCE	240	0.10	24
VLT	VAULTED	864	0.05	43
EPF	ENCLSD PORCH	120	0.70	84
BMU	BSMNT	864	0.15	130
ENT	ENTRY WAY	27	0.10	3
GLA:	3,584	9,667		4,732

2021 BASE YEAR BUILDING VALUATION

Market Cost New:	\$ 528,990
Year Built:	1970
Condition For Age:	GOOD
Physical:	18 %
Functional:	WH
Economic:	2 %
Temporary:	
Total Depreciation:	20 %
Building Value:	\$ 423,200

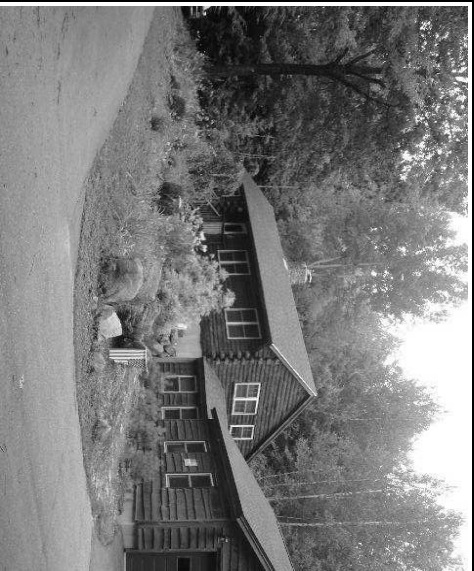
OWNER INFORMATION		SALES HISTORY					
WOODRUFF, MARK C.		Date	Book	Page	Type	Price	Grantor
98 COOPER RD		09/24/2019	4467	736	Q1	334,000	SHARILLO, MICHAEL A.
HEBRON, NH 03241		10/20/2008	3559	0436	Q1	190,000	EVANS 1997 TRUST, E E
		06/15/2007			U148		ESTATE OF ERNEST EVANS

LISTING HISTORY		NOTES	
11/24/20	KCVM SALES VERIFICATION	NATURAL; CABIN 16X12, 1 ROOM; A FRAME DESIGN; 10/08 KIT IS SET ON	
06/22/20	KCVM	LOW SIDE OF ROOF; 4/10 NOH, PU GAR & EPF; PU SIDING; 3/11 DNP U 1	
01/01/20	INSP MARKED FOR INSPECTION	BDRM=VY SMALL; NEW ROOF 09; PU OPF & DEK; 6/15 NOH; AVG	
06/09/15	JDVM	SIDING=MILLED WOOD BOARDS; WOB; POSS FIN BSMT AREA; DNDPU; 6/20;	
05/29/15	INSP MARKED FOR INSPECTION	INFO FROM HO; STATES 2 BTH PART OF BMU WAS STARTING TO BE	
03/24/11	JBPL FULL LIST	FINISHED BUT NEVER COMPL; CORR CABIN; 11/20 NOH; BMF EST PER MLS,	
04/20/10	JBPM PU GAR & EPF ONLY	HDWD/GRANITE;	
10/10/08	MVVL		

EXTRA FEATURES VALUATION							MUNICIPAL SOFTWARE BY AVITAR			
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	HEBRON ASSESSING OFFICE			
FIREPLACE 1-CUST	1	16 x 12	100	5,000.00	100	5,000	PARCEL TOTAL TAXABLE VALUE			
CABIN	192	16 x 12	143	25.00	60	4,118	Year	Building	Features	Land
						9,100	2019	\$ 119,200	\$ 6,900	\$ 80,600
									Parcel Total: \$ 206,700	
							2020	\$ 125,900	\$ 7,100	\$ 80,600
									Parcel Total: \$ 213,600	
							2021	\$ 223,700	\$ 9,100	\$ 102,000
									Parcel Total: \$ 334,800	

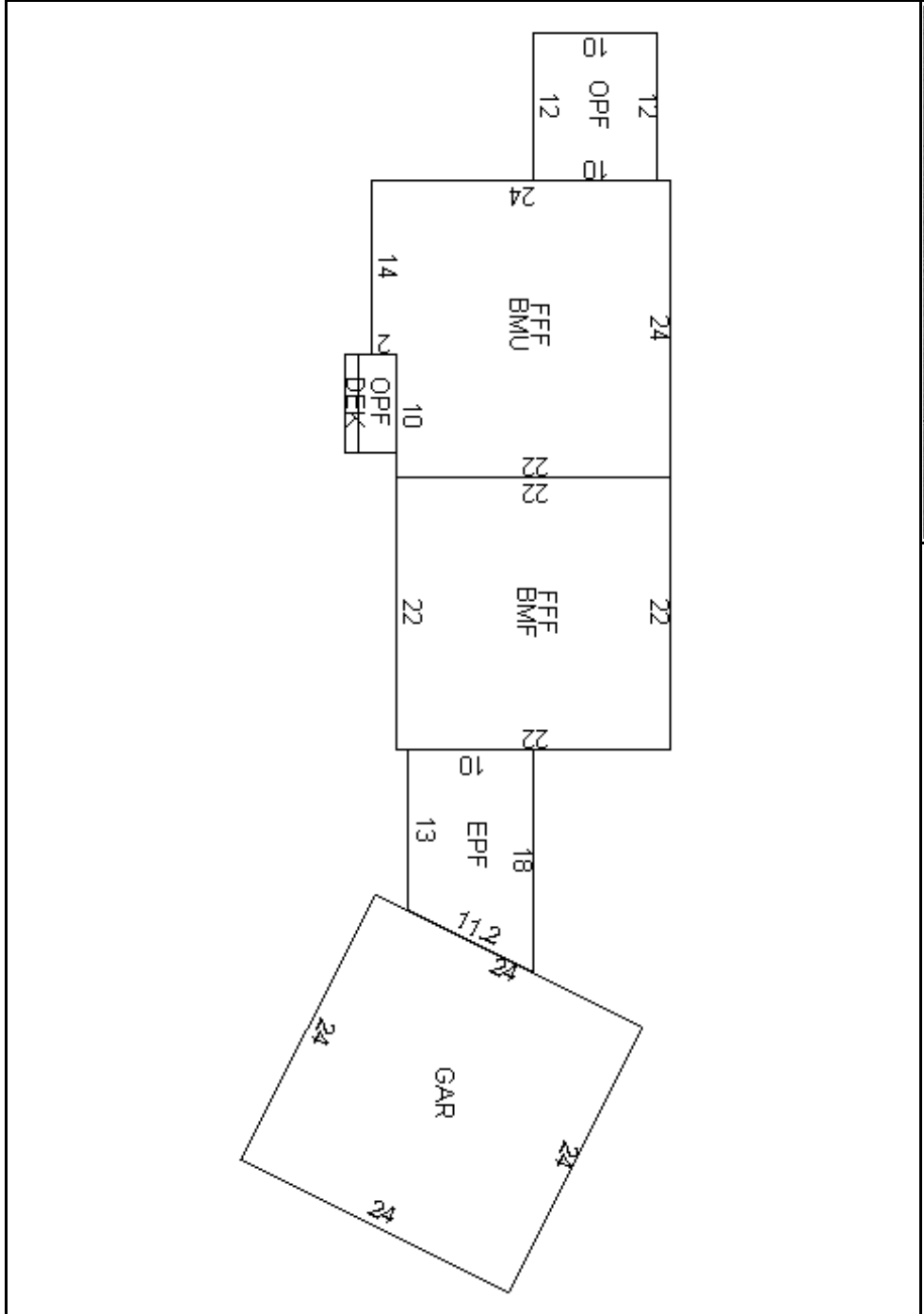
LAND VALUATION										LAST REVALUATION: 2021				
Zone: RURAL DISTRICT Minimum Acreage: 2.00 Minimum Frontage: 150										Site: GOOD				
Land Type										Driveway: PAVED		Road: PAVED		
IF RES	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
	2,000 ac	93,000 F	110	105	100	100	95--	MILLD	100	102,000	0	N	102,000	
	2,000 ac									102,000			102,000	

LAND VALUATION										LAST REVALUATION: 2021				
Zone: RURAL DISTRICT Minimum Acreage: 2.00 Minimum Frontage: 150										Site: GOOD				
Land Type										Driveway: PAVED		Road: PAVED		
IF RES	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
	2,000 ac	93,000 F	110	105	100	100	95--	MILLD	100	102,000	0	N	102,000	
	2,000 ac									102,000			102,000	



OWNER		TAXABLE DISTRICTS	
WOODRUFF, MARK C.		District	Percentage
98 COOPER RD HEBRON, NH 03241		BRID-HEB VILL	% 100
PERMITS			
Date	Permit ID	Permit Type	Notes
05/05/10	10-10	EXTERIOR ONLY	RECONSTRUCT PORCH AN
06/26/09	09-18	GARAGE	BREEZEWAY & GARAGE 30

BUILDING DETAILS	
Model: 1.00 STORY RANCH	Fixtures: 6
Roof: SALT BOX/ASPHALT	Fireplaces:
Ext: LOGS/AVERAGE	Generators:
Int: WOOD/LOG/DRYWALL	
Floor: PINE/SOFT WD	
Heat: GAS/HOT WATER	
Bedrooms: 3	Baths: 2.0
Extra Kitchens:	
A/C: No	
Quality: A2 AVG+20	
Com. Wall:	
Size Adj: 1.0766	Base Rate: RSA 112.00
	Bldg. Rate: 1.4211
	Sq. Foot Cost: \$ 159.16



BUILDING SUB AREA DETAILS			
ID	Description	Area	Adj. Effect.
BMF	BSMNT FINISHED	484	0.30 145
FFF	FST FLR FIN	1040	1.00 1040
BMU	BSMNT	556	0.15 83
OPF	OPEN PORCH	144	0.25 36
EPF	ENCLSD PORCH	155	0.70 109
DEK	DECK/ENTRANCE	8	0.10 1
GAR	GARAGE ATTCHD	576	0.45 259
GLA:	1,040	2,963	1,673

2021 BASE YEAR BUILDING VALUATION	
Market Cost New:	\$ 266,275
Year Built:	1982
Condition For Age:	GOOD 15 %
Physical:	
Functional:	WH 1 %
Economic:	
Temporary:	
Total Depreciation:	16 %
Building Value:	\$ 223,700

OWNER INFORMATION		SALES HISTORY				HEBRON PICTURE	
HALL, KENNETH C HALL, MICHELLE Y 127 ROGERS LAKE TRAIL OLD LYME, CT 06371		Date	Book	Page	Type	Price	Grantor
		05/26/2021	4634	0019	Q1	499,000	BRAWN, MALCOLM W
		03/02/2020	4503	0604	U138		1 BRAWN, MALCOLM W

LISTING HISTORY		NOTES	
11/26/18	MISCL	204' ON RIVER; PLAN#593; WHITE; LOT 6 SANBORN; 7/08 NEW FURN IN 2008;	
07/27/18	KCVLM	DNDU HEARTH; 5/13 NOH; ADD GENERAC 20 KW GENERATOR; 09/13 NO	
02/07/18	INSP	UPDATES, WELL KEPT, 1+E=G, CHERRY/CORIAN, PART DORMER REAR	
09/13/13	KCCL	SETS IN HSF=21FT AT DORMER; 7/18; INFO FROM HO STATES NC; 8/18; NC;	
05/21/13	KCVLM		
01/25/13	INSP	MARKED FOR INSPECTION	
06/28/11	KGHC		
07/28/08	DMVL		

EXTRA FEATURES VALUATION							MUNICIPAL SOFTWARE BY AVITAR			
Feature Type	Units	Length	Width	Size Adj	Rate	Cond	Market Value	Notes		
PATIO	252	14	x	18	123	7.00	20	434	SHAPE	400

LAND VALUATION																	
Zone: RURAL DISTRICT						Minimum Acreage: 2.00						Minimum Frontage: 150					
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes			
1F RES WTRFRNT	2,000	ac	93,000	F	110	100	100	95 -- MILD	100	97,200	0	N	97,200				
1F RES WTRFRNT	0,300	ac	x	2,000	X	100		90 -- ROLLING	50	300	0	N	300	WET			
COCKERMOUTH RIVER	204,000	wf	UNDEVELOPED, NATURAL AND/OR ROCK		95 -- MILD			25	5,700	0			5,700	DTW			
												2,300 ac	103,200	103,200			

LAND VALUATION																	
Zone: RURAL DISTRICT						Minimum Acreage: 2.00						Minimum Frontage: 150					
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes			
1F RES WTRFRNT	2,000	ac	93,000	F	110	100	100	95 -- MILD	100	97,200	0	N	97,200				
1F RES WTRFRNT	0,300	ac	x	2,000	X	100		90 -- ROLLING	50	300	0	N	300	WET			
COCKERMOUTH RIVER	204,000	wf	UNDEVELOPED, NATURAL AND/OR ROCK		95 -- MILD			25	5,700	0			5,700	DTW			
												2,300 ac	103,200	103,200			

PARCEL TOTAL TAXABLE VALUE			
Year	Building	Features	Land
2019	\$ 235,000	\$ 900	\$ 72,500
			Parcel Total: \$ 308,400
2020	\$ 235,000	\$ 900	\$ 72,500
			Parcel Total: \$ 308,400
2021	\$ 323,900	\$ 400	\$ 103,200
			Parcel Total: \$ 427,500

Site: AVERAGE Driveway: PAVED Road: PAVED
 LAST REVALUATION: 2021



PICTURE

OWNER

TAXABLE DISTRICTS

BUILDING DETAILS

HALL, KENNETH C
 HALL, MICHELLE Y
 127 ROGERS LAKE TRAIL
 OLD LYME, CT 06371

District: BRID-HEB VILL
 Percentage: % 100

Model: 1.50 STORY CAPE
 Roof: GABLE OR HIP/ASPHALT
 Ext: VINYL SIDING
 Int: DRYWALL
 Floor: CARPET/HARDWOOD
 Heat: OIL/HOT WATER

PERMITS

Date	Permit ID	Permit Type	Notes

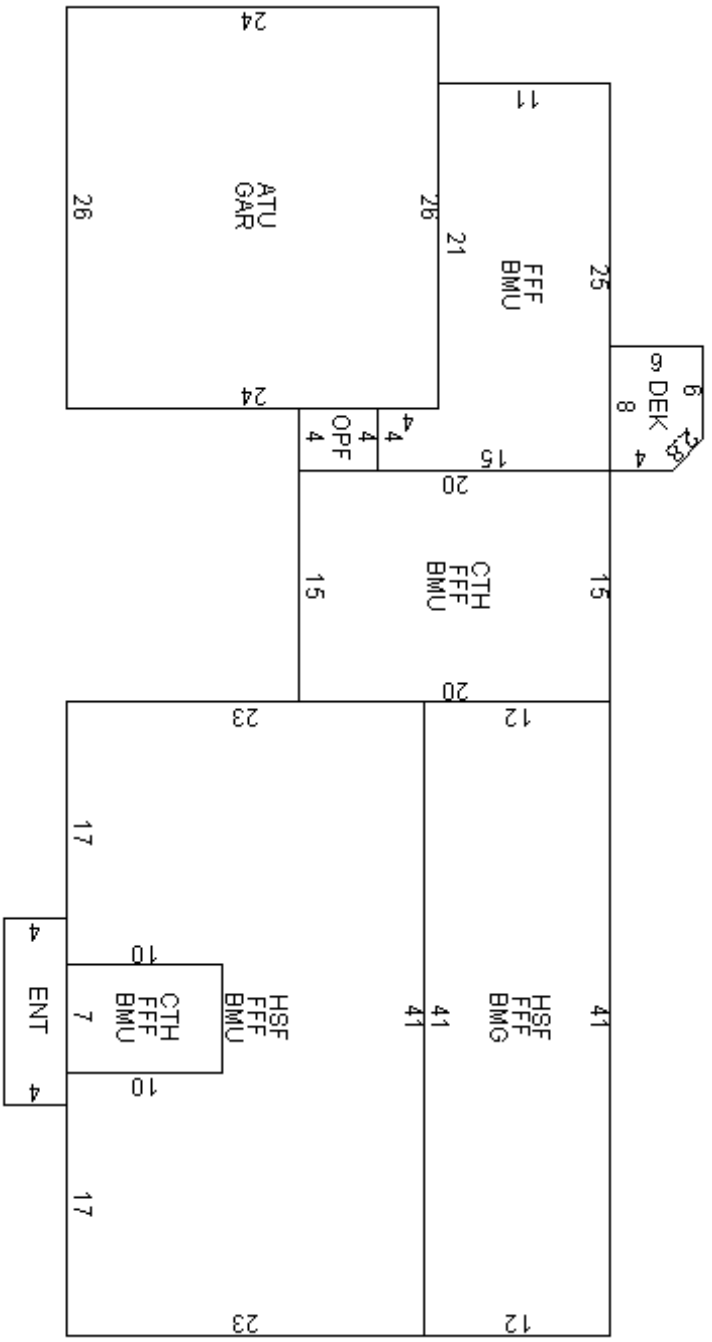
Bedrooms: 4 Baths: 2.5 Fixtures: 8
 Extra Kitchens: Fireplaces: 1
 A/C: No Generators: 1
 Quality: A1 AVG+10
 Com. Wall:
 Size Adj: 0.8836 Base Rate: RSA 112.00
 Bldg. Rate: 0.9914
 Sq. Foot Cost: \$ 111.04

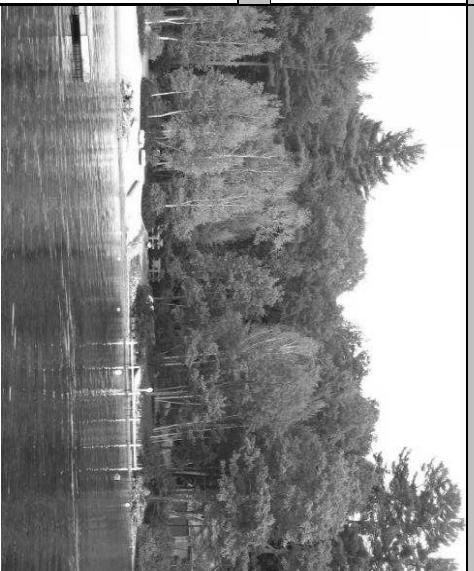
BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
BMU	BSMNT	1534	0.15	230
HSF	1/2 STRY FIN	1365	0.50	683
BMG	BASEMENT	492	0.20	98
ENT	ENTRY WAY	48	0.10	5
DEK	DECK/ENTRANCE	46	0.10	5
ATU	ATTIC	624	0.10	62
GAR	GARAGE ATTCHD	624	0.45	281
OPF	OPEN PORCH	20	0.25	5
CTH	CATHEDRAL	370	0.10	37
FFF	FST FLR FIN	2026	1.00	2026
GLA:		2,709		3,432

2021 BASE YEAR BUILDING VALUATION

Market Cost New: \$ 381,089
 Year Built: 1987
 Condition For Age: GOOD 15 %
 Physical:
 Functional:
 Economic:
 Temporary:
 Total Depreciation: 15 %
 Building Value: \$ 323,900



OWNER INFORMATION		SALES HISTORY			HEBRON PICTURE		
HOWELL, KARIN L. HOWELL, III, RICHARD P. 20 COOPER ROAD HEBRON, NH 03241		Date	Book	Page	Type	Price	
		03/29/2021	4615	0610	Q1	505,000	
LISTING HISTORY		NOTES					
04/19/21	KCVM SALES VERIFICATION	W/A OVER 7-34-5B; 8/14 INFO FROM HO DNYL PER HO; STATES NC; ONLY REPLACED DEK; ADD GEN; 6/19; INFO FROM HO, STATES NC TO INT; ADD 12X16 ROOF OVER ENT-OPF; 4/21 INFO FROM H.O ADD PAT PRIOR TO SALE; HDWD/FORMICA, HAS SMALL KITCH IN BMF; APPEARS ORIG K+B					
06/19/19	KCVM						
01/02/19	INSP MARKED FOR INSPECTION						
08/26/14	KCVM						
07/14/14	INSP MARKED FOR INSPECTION						
07/28/08	MVVVL						
07/10/08	INSP MARKED FOR INSPECTION						
09/02/04	CMHC						

EXTRA FEATURES VALUATION

Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes
PATIO	190	19 x 10	144	7.00	25	479	ATT HSE
						500	

MUNICIPAL SOFTWARE BY AVITAR

PARCEL TOTAL TAXABLE VALUE			
Year	Building	Features	Land
2019	\$ 151,200	\$ 0	\$ 197,800
		Parcel Total: \$ 349,000	
2020	\$ 151,200	\$ 0	\$ 197,800
		Parcel Total: \$ 349,000	
2021	\$ 213,100	\$ 500	\$ 296,000
		Parcel Total: \$ 509,600	

LAND VALUATION

LAST REVALUATION: 2021

Zone:	LAKE DISTRICT	Minimum Acreage:	2.00	Minimum Frontage:	150	Site:	AVERAGE	Driveway:	PAVED	Road:	PAVED			
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
IF RES WTR ACS	1,040 ac	91,080	G	120	100	100	100	90 -- ROLLING	100	98,400	0	N	98,400	
NEWFOUND LAKE	121,000 wf	MAIN BODY, WATER ACCESS ONLY												
	1,040 ac													
										296,000	0	197,600	WF	
										296,000				



OWNER HOWELL, KARIN L.
 HOWELL, III, RICHARD P.
 20 COOPER ROAD
 HEBRON, NH 03241

TAXABLE DISTRICTS	
District	Percentage
BRID-HEB VILL	% 100

PERMITS

Date	Permit ID	Permit Type	Notes

BUILDING DETAILS

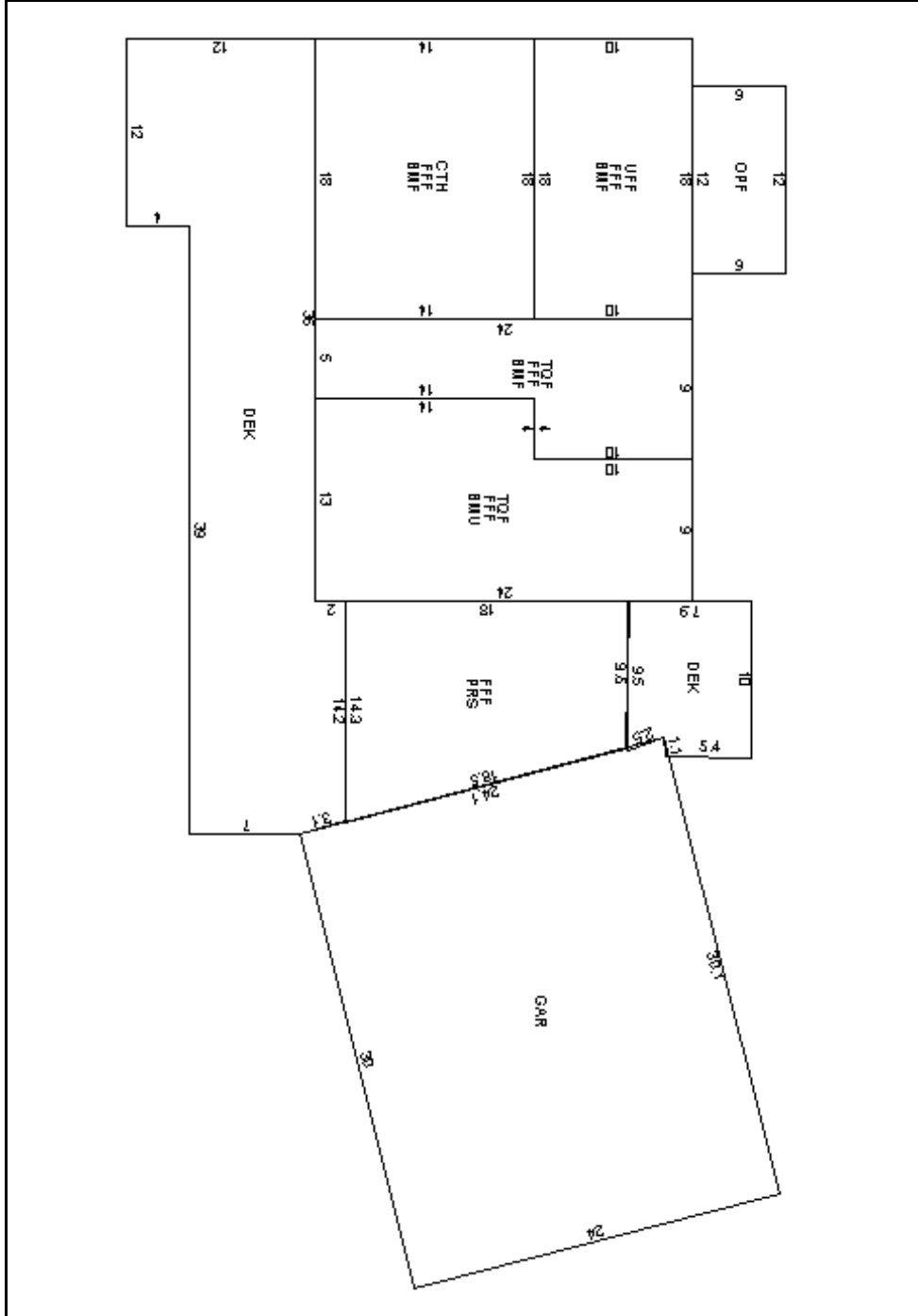
Model: 1.75 STORY SALT BOX
 Roof: SALT BOX/ASPHALT
 Ext: CLAP BOARD
 Int: DRYWALL
 Floor: CARPET/LINOLEUM OR SIM
 Heat: OIL/HOT WATER
 Bedrooms: 3 Baths: 3.0 Fixtures: 9
 Extra Kitchens: Fireplaces:
 A/C: No Generators: 1
 Quality: A1 AVG+10
 Com. Wall:
 Size Adj: 0.9847 Base Rate: RSA 112.00
 Bldg. Rate: 1.0615
 Sq. Foot Cost: \$ 118.89

BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
OPF	OPEN PORCH	72	0.25	18
DEK	DECK/ENTRANCE	561	0.10	56
CTH	CATHEDRAL	252	0.10	25
FFF	FST FLR FIN	1077	1.00	1077
BMF	BSMNT FINISHED	592	0.30	178
UFF	UPPER FLR FIN	180	1.00	180
TOF	3/4 STRY FIN	432	0.75	324
BMU	BSMNT	272	0.15	41
PRS	PIER	213	-0.05	-11
GAR	GARAGE ATTCHD	722	0.45	325
GLA:	1,581	4,373		2,213

2021 BASE YEAR BUILDING VALUATION

Market Cost New: \$ 263,104
 Year Built: 1986
 Condition For Age: AVERAGE 19 %
 Physical:
 Functional:
 Economic:
 Temporary:
 Total Depreciation: 19 %
 Building Value: \$ 213,100



OWNER INFORMATION

MORAN, MICHAEL JOSEPH
 MORAN, FIONA ELIZABETH
 90 GEORGE ROAD
 HEBRON, NH 03241

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
05/29/2020	4523	0462	Q1	450,000	SUGHRUE, PAUL E
04/22/2019	4428	285	U123	1	SUGHRUE, PAUL E
04/22/2019	4428	285	U145	1	SUGHRUE/BLINN
06/30/2006	3298	0721	U V 12	92,533	JAQUES, TAMMY
06/30/2006	3298	0720	U V 12	92,533	JAQUES, NICOLE

NOTES

WAS 7-46-1; 8/19; NOH; CORR SKETCH; ADD PAT; MORE PAT BLOCKS/BRICKS ON SITE, BLDG STONE WALLS ETC; SITE GOING TO BE BETTER THAN AVG WHEN DONE; 2/20; ADJ ACRES PER PLAN; VU EASEMENT OVER P/O 7-46-1-2, 7-46-2-2 7-46-3-4 PER PLAN#15857; 10/20; INFO FROM HO; ADD LITTLE MORE TO PAT, EST GOING TO BE MORE; CK 21 PAT & SHED 18X10 & SITE; 1/21; PU PAT & SHED;

MUNICIPAL SOFTWARE BY AVITAR



EXTRA FEATURES VALUATION

Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes
FIREPLACE 1-STAND	2		100	3,000.00	100	6,000	
SHED-WOOD	180	18 x 10	149	10,000	100	2,682,2020	
						8,700	

HEBRON ASSESSING OFFICE

Year	Building	Features	Land
2019	\$ 248,600	\$ 6,000	\$ 199,200
		Parcel Total: \$ 453,800	
2020	\$ 251,000	\$ 6,000	\$ 199,800
		Parcel Total: \$ 456,800	
2021	\$ 343,900	\$ 8,700	\$ 151,600
		Parcel Total: \$ 504,200	

LAND VALUATION

LAST REVALUATION: 2021

Zone: RURAL DISTRICT Minimum Acreage: 2.00 Minimum Frontage: 150 Site: AVERAGE Driveway: GRAVEL/DIRT Road: PAVED

Land Type Units Base Rate NC Adj Site Road DWay Topography Cond Ad Valorem SPI R Tax Value Notes

1F RES	2,000 ac	93,000 E	100	100	100	95	95 -- MILD	100	83,900	0 N	83,900
1F RES	2,776 ac	x 2,000 X	100				90 -- ROLLING	100	5,000	0 N	5,000
VIEW		LAKES/MOUNTAINS, NARROW, TOP 75, DISTANT						100	62,700		62,700 VU
	4.776 ac								151,600		151,600



PICTURE

OWNER

MORAN, MICHAEL JOSEPH
 MORAN, FIONA ELIZABETH
 90 GEORGE ROAD
 HEBRON, NH 03241

TAXABLE DISTRICTS

District: BRID-HEB VILL
 Percentage: % 100

BUILDING DETAILS

Model: 2.00 STORY CONTEMP
 Roof: GABLE OR HIP/ASPHALT
 Ext: WOOD SHINGLE
 Int: DRYWALL
 Floor: HARDWOOD/CARPET
 Heat: GAS/RAD WATER
 Bedrooms: 3 Baths: 3.0 Fixtures: 13
 Extra Kitchens: Fireplaces:
 A/C: Yes 100.00 % Generators:
 Quality: A3 AVG+30
 Com. Wall:
 Size Adj: 0.9229 Base Rate: RSA 112.00
 Bldg. Rate: 1.2209
 Sq. Foot Cost: \$ 136.74

PERMITS

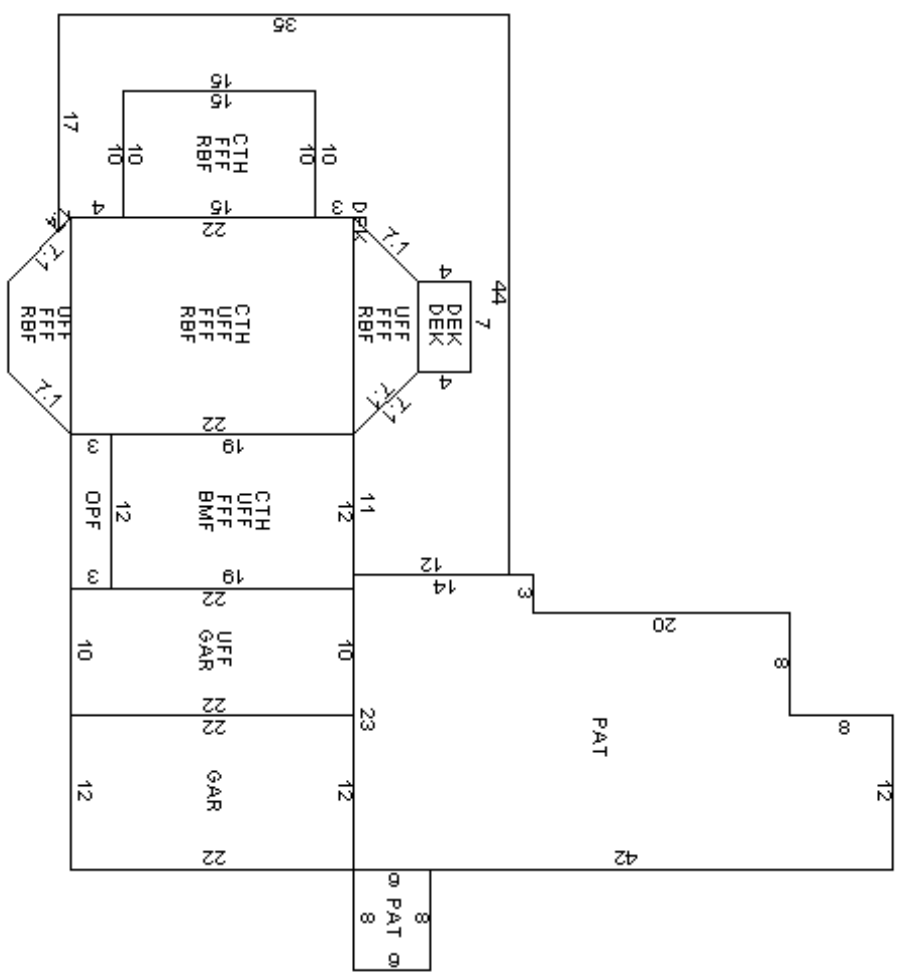
Date	Permit ID	Permit Type	Notes
02/02/07	07-001	NEW BUILDING	60X28 CONT. HOUSE W/ AT

BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
GAR	GARAGE ATTCHD	484	0.45	218
UFF	UPPER FLR FIN	942	1.00	942
CTH	CATHEDRAL	752	0.10	75
FFF	FST FLR FIN	872	1.00	872
RBF	RAISED BSMNT	644	0.75	483
OPF	OPEN PORCH	36	0.25	9
DEK	DECK/ENTRANCE	715	0.10	72
PAT	PATIO AREA	866	0.10	87
BMF	BSMNT FINISHED	228	0.30	68
GLA:	1,814	5,539		2,826

2021 BASE YEAR BUILDING VALUATION

Market Cost New: \$ 386,427
 Year Built: 2007
 Condition For Age: AVERAGE 11 %
 Physical:
 Functional:
 Economic:
 Temporary:
 Total Depreciation: 11 %
 Building Value: \$ 343,900



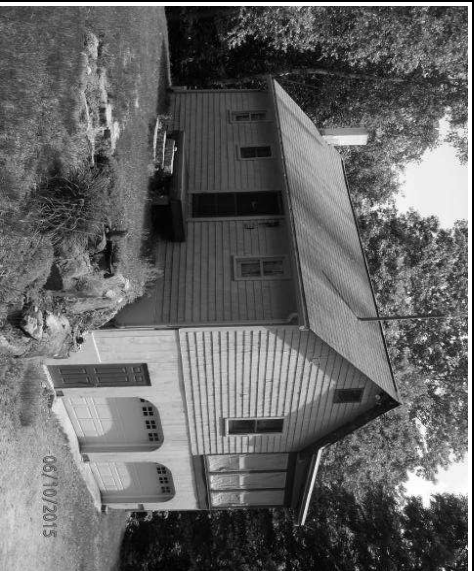
OWNER INFORMATION	SALES HISTORY					
MIDDLEKAUFF, BRYON DOUGLAS DEGALAN, JULIE A 15874 CUTTERS COURT FORT MYERS, FL 33908	Date	Book	Page	Type	Price	Grantor
	08/13/2021	4658	158	Q1	227,533	FRIEDRICH, DONNA M.

LISTING HISTORY	NOTES
08/03/21 ERHC 07/21/20 KCVM 01/01/20 INSP 06/10/15 JDVM 05/29/15 INSP 12/03/07 MAIL 10/15/07 MVUM 07/10/07 INSP	BEIGE; BMU=CAPPED FND; GAR IN BSMNT ALL OPEN; PLAN#10263; 6/15 NOH; PU VERT PINE BOARD SIDING=AVG; POSS ATU DNP DU TO ROOF PITCH EST WINDOW FOR VENTILATION; DNP OUTHSE; 7/20; SPK TO HO; PU CTH PER MLS.V. GOOD COND FOR 1950, OPF SCREENED

EXTRA FEATURES VALUATION								
Feature Type	Units	Length	Width	Size Adj	Rate	Cond	Market Value	Notes
SHED-WOOD	144	12	x	12	171	10,00	100	2,462
							2,500	

MUNICIPAL SOFTWARE BY AVITAR			
HEBRON ASSESSING OFFICE			
PARCEL TOTAL TAXABLE VALUE			
Year	Building	Features	Land
2019	\$ 65,200	\$ 1,700	\$ 61,600
			Parcel Total: \$ 128,500
2020	\$ 65,200	\$ 1,700	\$ 61,600
			Parcel Total: \$ 128,500
2021	\$ 118,200	\$ 2,500	\$ 77,900
			Parcel Total: \$ 198,600

LAND VALUATION											
Zone: RURAL DISTRICT						Site: AVERAGE					
Minimum Acreage: 2.00						Minimum Frontage: 150					
Road DWay Topography						DriveWAY: GRAVEL/DIRT Road: PAVED					
Land Type	Units	Base Rate	NC Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R Tax Value
IF RES	1,045 ac	91,090	E	100	100	95	90--ROLLING	100	77,900	0	N
											77,900
											1,045 ac
											77,900
											77,900



OWNER
MIDDLEKAUFF, BRYON DOUGLAS
 DEGALAN, JULIE A
 15874 CUTTERS COURT
 FORT MYERS, FL 33908

TAXABLE DISTRICTS
 District: BRID-HEB VILL
 Percentage: % 100

PERMITS

Date	Permit ID	Permit Type	Notes
09/18/13	2013-23	GARAGE	37'X24' 1 1/2 STRY GAR
03/01/06	06-02	EXTERIOR ONLY	PERMIT ISS'D TO START W/
09/07/04	04-030	REPLACE	REPLACE 12X16 SCREEN P/

BUILDING DETAILS

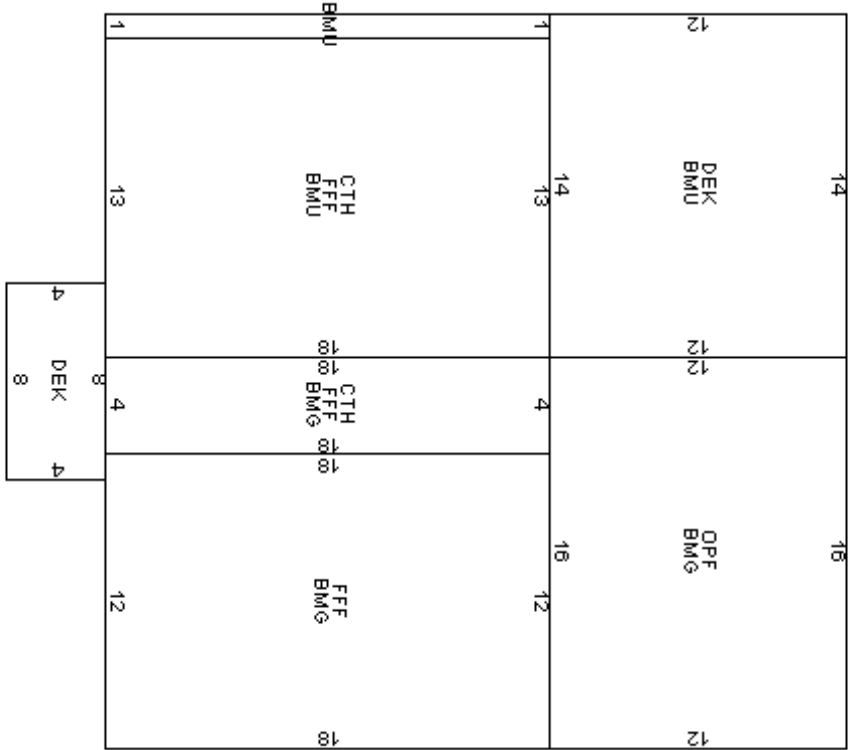
Model: 1.00 STORY RANCH
 Roof: GABLE OR HIP/ASPHALT
 Ext: WOOD SHINGLE
 Int: DRYWALL
 Floor: PINE/SOFT WD
 Heat: OIL/FA DUCTED
 Bedrooms: 1 Baths: 1.0 Fixtures:
 Extra Kitchens: Fireplaces:
 A/C: No Generators:
 Quality: A0 AVVG
 Com. Wall:
 Size Adj: 1.5077 Base Rate: RSA 112.00
 Bldg. Rate: 1.5921
 Sq. Foot Cost: \$ 178.32

BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
DEK	DECK/ENTRANCE	200	0.10	20
BMU	BSMNT	420	0.15	63
OPF	OPEN PORCH	192	0.25	48
BMG	BASEMENT	480	0.20	96
FFF	FST FLR FIN	522	1.00	522
CTH	CATHEDRAL	306	0.10	31
GLA:	522	2,120		780

2021 BASE YEAR BUILDING VALUATION

Market Cost New: \$ 139,090
 Year Built: 1955
 Condition For Age: VERY GOOD 15 %
 Physical:
 Functional:
 Economic:
 Temporary:
 Total Depreciation: 15 %
 Building Value: \$ 118,200



OWNER INFORMATION		SALES HISTORY			HEBRON PICTURE		
SANBORN, KAREN A. PO BOX 187 76 GROTON ROAD HEBRON, NH 03241		Date	Book	Page	Type	Price	Grantor
		11/01/2019	4478	0320	Q1	265,000	CHASE, JANICE

LISTING HISTORY	NOTES
10/15/20 KCVM SALE VERIFICATION	488' ON RIVER; 4/06 NEW ROOF ON FRONT OF HOUSE & GAR; 12/07 HSF NOT HEATED - HOUSE LACK INSULATION LOW HEAD ROOM 6FT. HEIGHT; INT DATED = PD; 5/13 INFO FROM HO DNYI PER HO; 09/13 HSF = 16 FT, INT DATED, PLY PANEL/LAM KITCHEN, EXT SUP TO INT; B&S GENERATOR; 7/18; NOH; 3/20; CORR CRL & RF; 10/20 INFO FROM H.O
03/05/20 KCPR	
07/30/18 KDVM	
02/07/18 INSP	MARKED FOR INSPECTION
09/12/13 KCCL	
05/20/13 KCVM	
01/25/13 INSP	MARKED FOR INSPECTION
12/17/08 MVUL	

EXTRA FEATURES VALUATION

Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes
HEBRON ASSESSING OFFICE							
MUNICIPAL SOFTWARE BY AVITAR							
PARCEL TOTAL TAXABLE VALUE							
Year	Building	Features	Land				
2019	\$ 144,900	\$ 0	\$ 74,100	Parcel Total: \$ 219,000			
2020	\$ 144,500	\$ 0	\$ 80,200	Parcel Total: \$ 224,700			
2021	\$ 189,700	\$ 0	\$ 111,500	Parcel Total: \$ 301,200			

LAND VALUATION

Zone:	RURAL DISTRICT	Minimum Acreage:	2.00	Minimum Frontage:	150	Site:	AVERAGE	Driveway:	PAVED	Road:	PAVED				
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes	
IF RES WTRFRNT	2,000 ac	93,000	E	100	100	100	100	100 -- LEVEL	100	93,000	0	N	93,000		
IF RES WTRFRNT	2,670 ac	x 2,000	X	100				90 -- ROLLING	100	4,800	0	N	4,800		
COCKERMOUTH RIVER	488,000 wf	MAIN BODY, NATURAL AND/OR ROCKY 90 -- ROLLING													
											13,700	0		13,700	DTW
											111,500			111,500	

LAST REVALUATION: 2021



OWNER **TAXABLE DISTRICTS** **BUILDING DETAILS**

SANBORN, KAREN A.
 PO BOX 187
 76 GROTON ROAD
 HEBRON, NH 03241

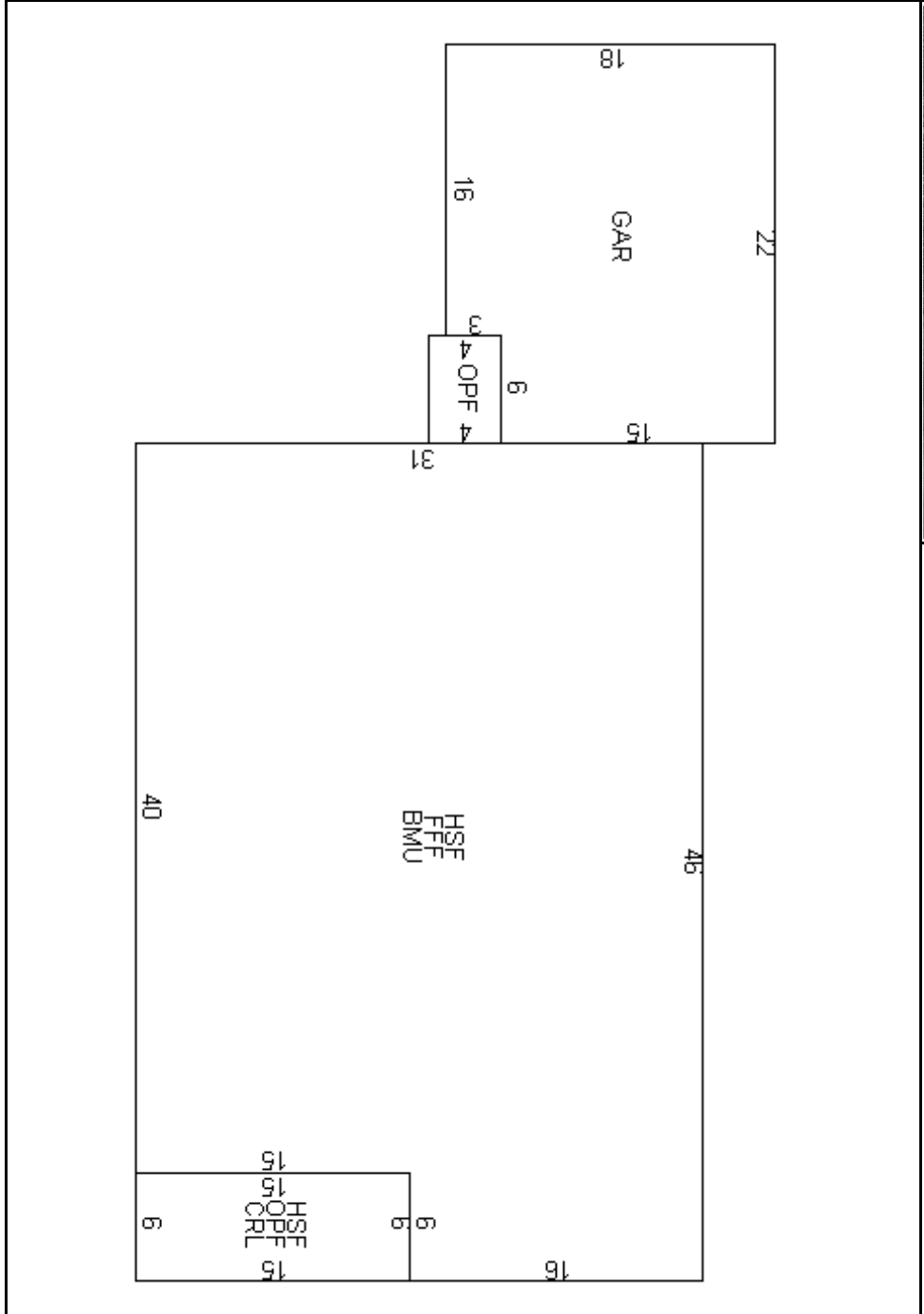
District	Percentage
BRID-HEB VILL	% 100

Model: **1.50 STORY CAPE**
 Roof: **GABLE OR HIP/ASPHALT**
 Ext: **VINYL SIDING**
 Int: **DRYWALL/PLASTERED**
 Floor: **PINE/SOFT WD/LINOLEUM OR SIM**
 Heat: **OL/FA DUCTED**
 Bedrooms: **4** Baths: **1.0** Fixtures: **3**
 Extra Kitchens: Fireplaces:
 A/C: **No** Generators: **1**
 Quality: **A2 AVG+20**
 Com. Wall:
 Size Adj: **0.9568** Base Rate: **RSA 112.00**
 Bldg. Rate: **1.1137**
 Sq. Foot Cost: **\$ 124.74**

Date	Permit ID	Permit Type	Notes
PERMITS			

BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
CRL	CRAWL SPACE	90	0.05	5
GAR	GARAGE ATTCHD	378	0.45	170
OPF	OPEN PORCH	114	0.25	29
HSF	1/2 STRY FIN	1426	0.50	713
FFF	FST FLR FIN	1336	1.00	1336
BMU	BSMNT	1336	0.15	200
GLA:	2,049	4,680		2,453



2021 BASE YEAR BUILDING VALUATION

Market Cost New:	\$ 305,987
Year Built:	1850
Condition For Age:	GOOD 33 %
Physical:	C NOTES 5 %
Functional:	
Economic:	
Temporary:	
Total Depreciation:	38 %
Building Value:	\$ 189,700

OWNER INFORMATION		SALES HISTORY				PRICE GRANTOR
CONLEY, SUSAN KELLY SMITH, MICHEL W. 225 GROTON ROAD HEBRON, NH 03241	DATE	BOOK	PAGE	TYPE		
	10/16/2020	4565	389	Q1	227,933 KEARNS, KATHLEEN M	
	06/03/2010	3704	0892	Q1	165,000 GIROUARD, JR., GEORGE	
	07/09/2002			U V 40	25,000 HYDE, HENRY & MARIE	

LISTING HISTORY		NOTES
04/15/21	KCVM SALES VERIFICATION	
07/30/18	KCVM	
02/07/18	INSP MARKED FOR INSPECTION	
05/22/13	KCVM	
01/25/13	INSP MARKED FOR INSPECTION	
03/24/11	MSUM	
10/18/07	MVUL	
07/10/07	INSP MARKED FOR INSPECTION	

EXTRA FEATURES VALUATION							
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes
FIREPLACE 1-STAND	1		100	3,000.00	100	3,000	GAS
						3,000	

MUNICIPAL SOFTWARE BY AVITAR					
HEBRON ASSESSING OFFICE					
PARCEL TOTAL TAXABLE VALUE					
Year	Building	Features	Land		
2019	\$ 104,200		\$ 3,000	\$ 55,600	Parcel Total: \$ 162,800
2020	\$ 104,200		\$ 3,000	\$ 55,600	Parcel Total: \$ 162,800
2021	\$ 170,300		\$ 3,000	\$ 64,100	Parcel Total: \$ 237,400



LAND VALUATION											
Zone: RURAL DISTRICT						Site: AVERAGE					
Minimum Acreage: 2.00			Minimum Frontage: 150			Driveaway: GRAVEL/DIRT			Road: PAVED		
Land Type	Units	Base Rate	NC Adj	Site	Road DWay	Topography	Cond	Ad Valorem	SPI R	Tax Value	Notes
IF RES	0.500 ac	75,000 E	100	100	95	90--ROLLING	100	64,100	0 N	64,100	
										0.500 ac	64,100
LAST REVALUATION: 2021											



PICTURE **OWNER** **TAXABLE DISTRICTS** **PERMITS** **HEBRON BUILDING DETAILS**

CONLEY, SUSAN KELLY
SMITH, MICHEL W.
225 GROTON ROAD
HEBRON, NH 03241

District BRID-HEB VILL
Percentage % 100

Date	Permit ID	Permit Type	Notes
04/30/04	04-011	ADDITION	NEW 12X20 DECK

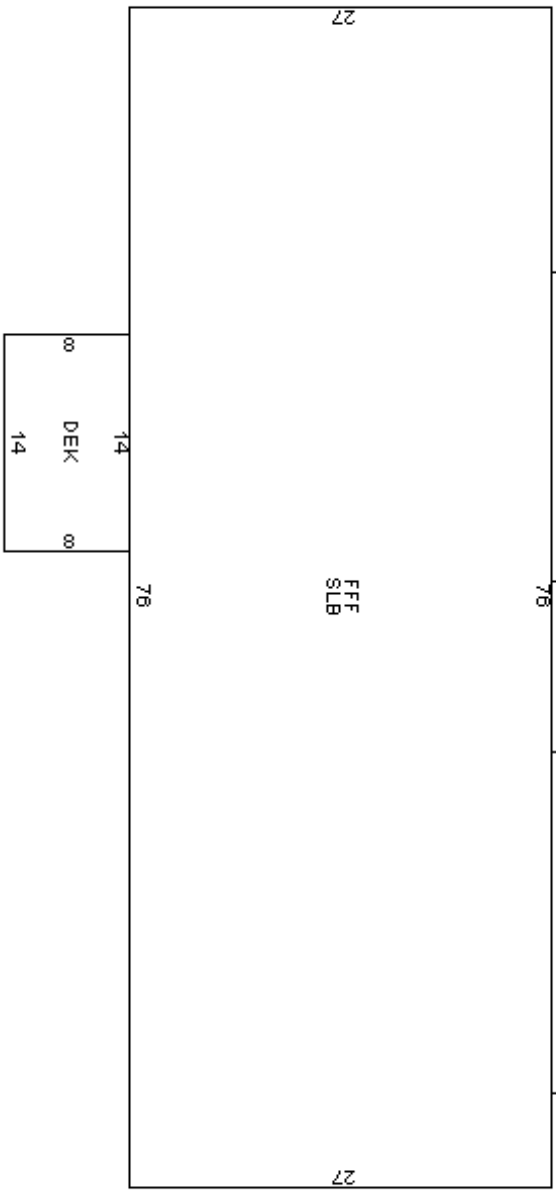
Model: 1.00 STORY DBL WD MH
Roof: GABLE OR HIP/ASPHALT
Ext: VINYL SIDING
Int: DRYWALL
Floor: CARPET/LINOLEUM OR SIM
Heat: OIL/FA DUCTED
Bedrooms: 4 **Baths:** 2.0 **Fixtures:** 8
Extra Kitchens: **Fireplaces:**
A/C: Yes **100.00 %** **Generators:** 1
Quality: A1 AVG+10
Com. Wall:
Size Adj: 0.9535 **Base Rate:** MHD 68.00
Base Rate: 1.1999
Bldg. Rate: 1.1999
Sq. Foot Cost: \$ 81.59

BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
FFF	FST FLR FIN	2292	1.00	2292
SLB	SLAB	2052	0.00	0
DEK	DECK/ENTRANCE	354	0.10	35
GAR	GARAGE ATTCHD	352	0.45	158
VLT	VAULTED	240	0.05	12
PRS	PIER	240	-0.05	-12
GLA:	2,292	5,530		2,485

2021 BASE YEAR BUILDING VALUATION

Market Cost New: \$ 202,751
Year Built: 2003
Condition For Age: GOOD **16 %**
Physical:
Functional:
Economic:
Temporary:
Total Depreciation: 16 %
Building Value: \$ 170,300



OWNER INFORMATION

STEWART, STEVE W.
 4 GEORGE WASHINGTON HIGHWAY
 FOSTER, RI 02825

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
10/01/2020	4560	0474	Q1	320,000	MORRIS, MARCIA
09/02/2015	4154	0796	U138	1	MORRIS, MURIEL M.
08/16/2005	3179	0287	Q1	269,933	ADAMS, MOLLIE
01/01/1980			U V 99		ADAMS, MOLLIE P

NOTES

10/14/20 KCVM SALE VERIFICATION
 07/06/18 KCVM
 02/07/18 INSP MARKED FOR INSPECTION
 07/23/13 KCVM
 01/25/13 INSP MARKED FOR INSPECTION
 10/16/07 MVUL
 07/10/07 INSP MARKED FOR INSPECTION
 04/11/06 CMLL

LOT 1 HUGHES DEV; CULVERT RUNS ONTO PROPERTY; KIT, BTH, WNDWS ROOF=ORIG; WELL MAINT; DNP U HEARTH; 7/13 NOH; 7/18; INFO FROM HO (MR) DNVI PER HO; 10/20 CORR FLOORING PER MLS OAK/FORMICA BULL NOSE SOME EXPOSED BEAMS THROUGHOUT

EXTRA FEATURES VALUATION

Feature Type Units Length x Width Size Adj Rate Cond Market Value Notes

MUNICIPAL SOFTWARE BY AVITAR

HEBRON ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2019	\$ 146,900	\$ 0	\$ 64,300
			Parcel Total: \$ 211,200
2020	\$ 150,000	\$ 0	\$ 64,300
			Parcel Total: \$ 214,300
2021	\$ 227,200	\$ 0	\$ 90,300
			Parcel Total: \$ 317,500

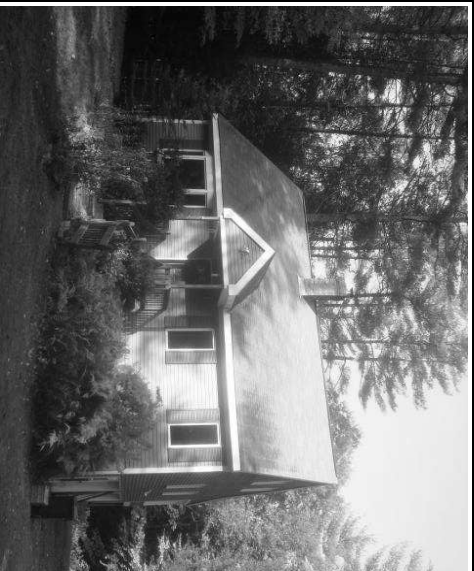
LAND VALUATION

LAST REVALUATION: 2021

Zone: RURAL DISTRICT Minimum Acreage: 2.00 Minimum Frontage: 150 Site: AVERAGE Driveway: GRAVEL/DIRT Road: PAVED

Land Type Units Base Rate NC Adj Site Road DWay Topography Cond Ad Valorem SPI R Tax Value Notes

1F RES	1,000 ac	91,000 F	110	100	100	95	95--MILLD	100	90,300	0 N	90,300
	1,000 ac								90,300		90,300



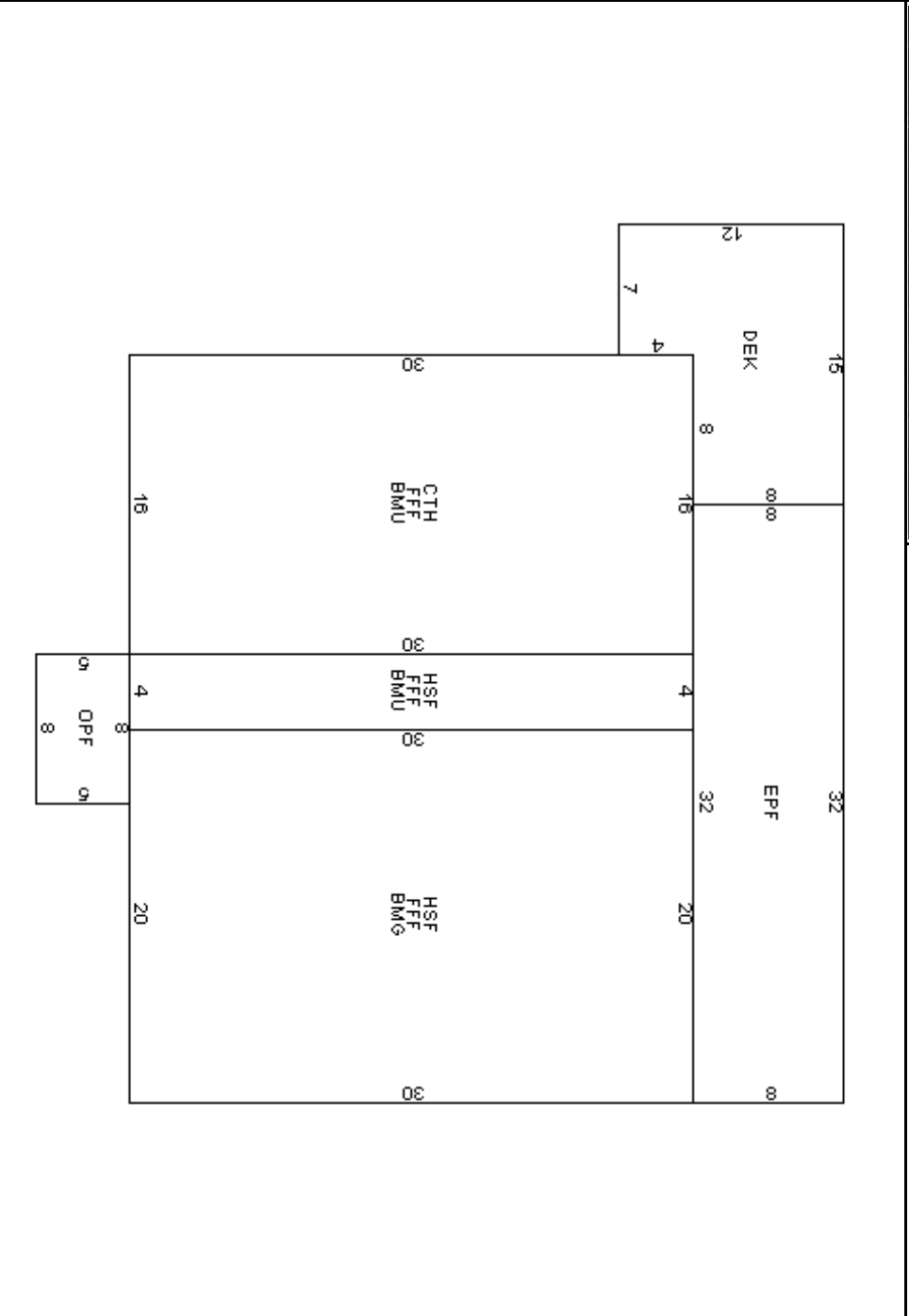
PICTURE **OWNER** **TAXABLE DISTRICTS** **BUILDING DETAILS**

STEWART, STEVE W.
 4 GEORGE WASHINGTON HIGHWAY
 FOSTER, RI 02825

District BRID-HEB VILL **Percentage** % 100

Model: 1.50 STORY CAPE
Roof: GABLE OR HIP/ASPHALT
Ext: CLAP BOARD
Int: DRYWALL
Floor: CARPET/HARDWOOD
Heat: OIL/HOT WATER
Bedrooms: 2 **Baths:** 1.5 **Fixtures:**
Extra Kitchens: **Fireplaces:**
A/C: No **Generators:**
Quality: A2 AVG+20
Com. Wall:
Size Adj: 1.0116 **Base Rate:** RSA 112.00
Bldg. Rate: 1.1532
Sq. Foot Cost: \$ 129.16

Date	Permit ID	Permit Type	Notes



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
EPF	ENCLSD PORCH	256	0.70	179
OPF	OPEN PORCH	40	0.25	10
HSF	1/2 STRY FIN	720	0.50	360
FFF	FST FLR FIN	1200	1.00	1200
BMG	BASEMENT	600	0.20	120
BMU	BSMNT	600	0.15	90
CTH	CATHEDRAL	480	0.10	48
DEK	DECK/ENTRANCE	148	0.10	15
GLA:	1,560	4,044		2,022

2021 BASE YEAR BUILDING VALUATION

Market Cost New: \$ 261,162
 Year Built: 1997
 Condition For Age: GOOD 13 %
 Physical:
 Functional:
 Economic:
 Temporary:
 Total Depreciation: 13 %
 Building Value: \$ 227,200

OWNER INFORMATION	SALES HISTORY				
PASHERB, MARK LEONARD PETERSON, JANICE CHERYL 243 BOXLEY LANE ORANGE, VA 22960	Date	Book	Page	Type	Price Grantor
	06/25/2020	4530	0607	Q1	255,000 CAMPBELL, MARY
	08/15/2019	4457	833	U138	1 CAMPBELL, MARY

LISTING HISTORY	NOTES
10/14/20 KCVM SALE VERIFICATION	TAN:09/13 CORR BMG; HO REPLACED FLOORING; COUNTER TOPS + PAVED
07/06/18 KCVM	DW IN 2011, NO OTHER UPDATES. OAK/GRAHITE, PREFAB HOUSE EPOCH;
02/07/18 INSP	3/14 GENERATOR GE 10KW; 7/18; NOH;10/20 INFO FROM H.O
03/20/14 KCPR	
09/13/13 KCCL	
07/23/13 KCVM	
01/25/13 INSP	MARKED FOR INSPECTION
12/03/07 MAIL	APPT LETTER

EXTRA FEATURES VALUATION

Feature Type	Units	Length	Width	Size	Adj	Rate	Cond	Market Value	Notes
MUNICIPAL SOFTWARE BY AVITAR									
HEBRON ASSESSING OFFICE									

PARCEL TOTAL TAXABLE VALUE			
Year	Building	Features	Land
2019	\$ 108,800	\$ 0	\$ 72,900
		Parcel Total: \$ 181,700	
2020	\$ 108,800	\$ 0	\$ 72,900
		Parcel Total: \$ 181,700	
2021	\$ 176,200	\$ 0	\$ 92,300
		Parcel Total: \$ 268,500	

LAND VALUATION														
Zone: RURAL DISTRICT					Minimum Acreage: 2.00									
Minimum Frontage: 150					Site: AVERAGE									
Road: PAVED					Driveway: PAVED									
Road: PAVED					Road: PAVED									
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
1F RES	2,000	ac	93,000	F	110	100	100	90--	ROLLING	100	92,100	0	N	92,100
1F RES	0,090	ac	x 2,000	X	100			90--	ROLLING	100	200	0	N	200
	2,090	ac									92,300			92,300
LAST REVALUATION: 2021														



PICTURE **OWNER** **TAXABLE DISTRICTS** **BUILDING DETAILS**

PASIERB, MARK LEONARD
 PETERSON, JANICE CHERYL
 243 BOXLEY LANE
 ORANGE, VA 22960

District **Percentage**
 BRID-HEB VILL % 100

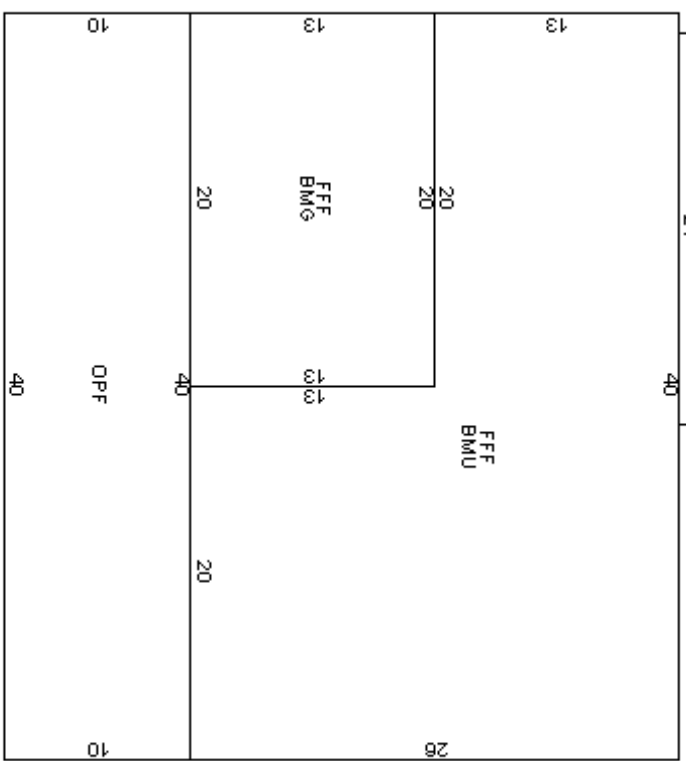
PERMITS

Date	Permit ID	Permit Type	Notes
01/03/14	2014-01	EXTERIOR ONLY	WHOLE HOUSE GENERATE
09/13/05	05-034	ADDITION	10X40 SEASONAL PORCH

Model: 1.00 STORY RANCH
 Roof: GABLE OR HIP/ASPHALT
 Ext: VINYL SIDING
 Int: DRYWALL
 Floor: CARPET
 Heat: OIL/FA DUCTED
 Bedrooms: 3 Baths: 1.0 Fixtures: 3
 Extra Kitchens: Fireplaces:
 A/C: No Generators: 1
 Quality: A1 AVG+10
 Com. Wall:
 Size Adj: 1.1748 Base Rate: RSA 112.00
 Bldg. Rate: 1.3789
 Sq. Foot Cost: \$ 154.43

BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
FFF	FST FLR FIN	1040	1.00	1040
BMU	BSMNT	780	0.15	117
DEK	DECK/ENTRANCE	180	0.10	18
BMG	BASEMENT	260	0.20	52
OPF	OPEN PORCH	400	0.25	100
GLA:	1,040	2,660		1,327



2021 BASE YEAR BUILDING VALUATION

Market Cost New: \$ 204,929
 Year Built: 1992
 Condition For Age: GOOD 14 %
 Physical:
 Functional:
 Economic:
 Temporary:
 Total Depreciation: 14 %
 Building Value: \$ 176,200

OWNER INFORMATION

ESTERKIN, ALEX
 382 OCEAN AVENUE, UNIT 1407
 REVERE, MA 02151

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
08/09/2021	4657	25	Q1	448,000	LIND, KRISTINA S., TRUSTEE
03/01/2021	4607	0107	U138	1	LIND, KRISTINA S.
12/16/2013	4031	0308	Q1	280,000	DALESSANDRO, VICKI
07/19/2011	3807	0261	Q1	57,067	CHAMPAGNE, LEOPOLDE E.
08/29/2002	2705	0835	Q1	42,000	ADAMS, ERNEST A ANDSHE

NOTES

07/09/18 KCVM MARKED FOR INSPECTION
 02/07/18 INSP MARKED FOR INSPECTION
 09/12/13 KCCL
 02/05/13 KCVM MARKED FOR INSPECTION
 01/25/13 INSP
 03/23/12 KCPM
 07/28/08 DMVL
 07/10/08 INSP MARKED FOR INSPECTION

CLAY; HYLAND LOT; 2/13 NOH; CORR DRVWY; 09/13 HDWD/LAM; CORR BATH COUNT#; HSF= 13FT; 7/18; NOH; ADD AC;CUST WINS/CUST TILE SHOWER W/ SEP TUB/HEATED TOWEL RACK;KITCHEN QUARTZ CTOPS WITH LARGE(9FT) ISLAND/BACKSPLASH/UPGRADED SS APPL

EXTRA FEATURES VALUATION

MUNICIPAL SOFTWARE BY AVITAR

HEBRON ASSESSING OFFICE

Feature Type Units Length x Width Size Adj Rate Cond Market Value Notes

Year	Building	Features	Land
2019	\$ 175,800	\$ 0	\$ 72,800
Parcel Total:			\$ 248,600
2020	\$ 175,800	\$ 0	\$ 72,800
Parcel Total:			\$ 248,600
2021	\$ 271,900	\$ 0	\$ 97,200
Parcel Total:			\$ 369,100

LAND VALUATION

LAST REVALUATION: 2021

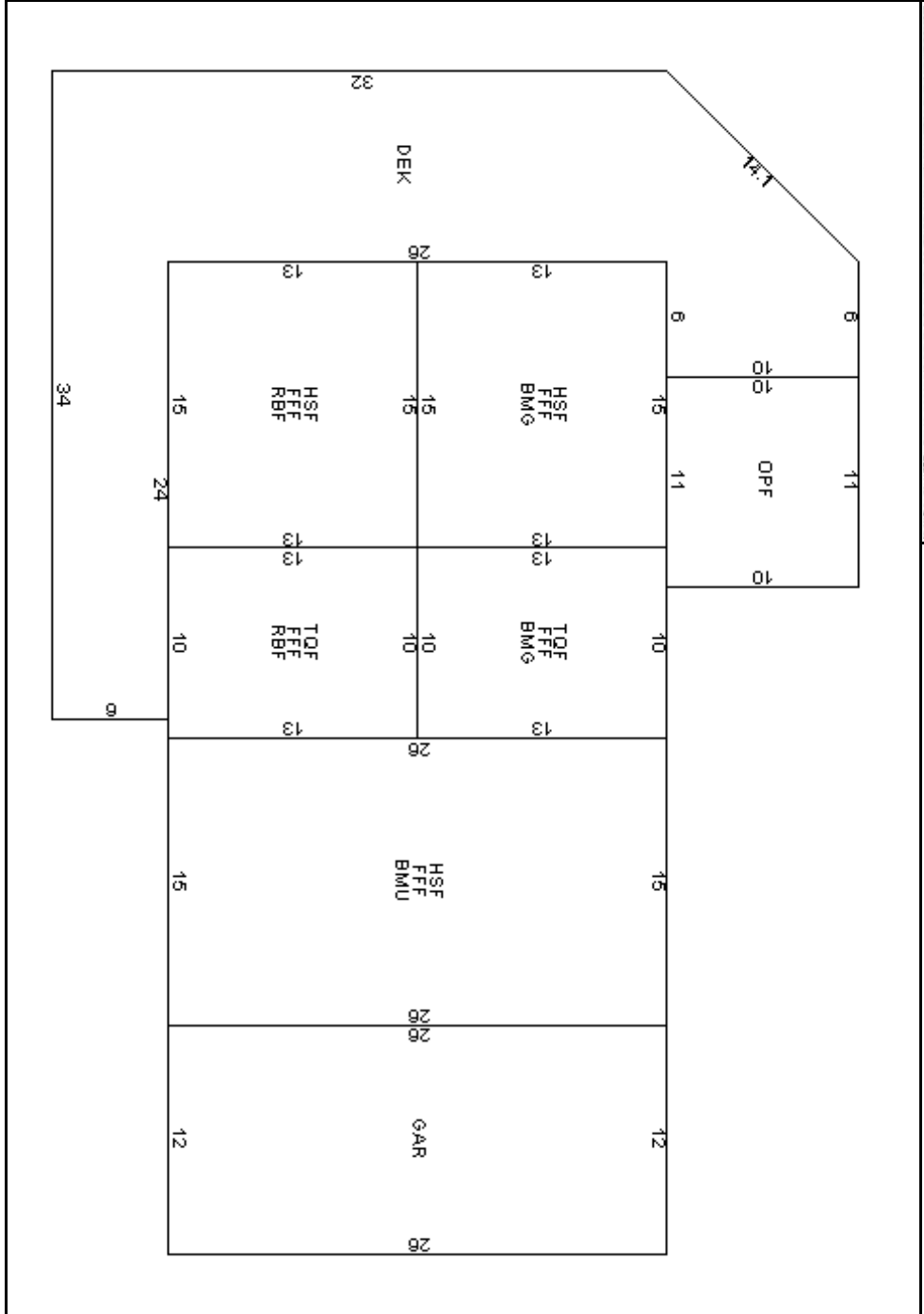
Zone: RURAL DISTRICT Minimum Acreage: 2.00 Minimum Frontage: 150 Site: AVERAGE Driveway: PAVED Road: PAVED

Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
1F RES	2,000 ac	93,000 F	110	100	100	100	100	95 -- MILD	100	97,200	0	N	97,200	
1F RES	0.020 ac	x 2,000 X	100					90 -- ROLLING	100	0	0	N	0	
2.020 ac												97,200		



OWNER		TAXABLE DISTRICTS	
ESTERKIN, ALEX		District	Percentage
382 OCEAN AVENUE, UNIT 1407 REVERE, MA 02151		BRID-HEB VILL	% 100
PERMITS			
Date	Permit ID	Permit Type	Notes
11/02/11	2011-24	NEW BUILDING	40X26 CAPE STYLE HOUSE

BUILDING DETAILS	
Model: 1.50 STORY CAPE	
Roof: GABLE OR HIP/ASPHALT	
Ext: VINYL SIDING	
Int: DRYWALL	
Floor: CARPET/HARDWOOD	
Heat: GAS/EA DUCTED	
Bedrooms: 3	Baths: 2.5
Extra Kitchens:	Fixtures: 9
A/C: Yes	Fireplaces:
Quality: A2 AVG+20	Generators:
Com. Wall:	
Size Adj: 0.9840	Base Rate: RSA 112.00
	Bldg. Rate: 1.2162
	Sq. Foot Cost: \$ 136.22



ID	Description	Area	Adj.	Effect.
OPF	OPEN PORCH	110	0.25	28
DEK	DECK/ENTRANCE	574	0.10	57
HSF	1/2 STRY FIN	780	0.50	390
HSF	FST FLR FIN	1040	1.00	1040
RBF	RAISED BSMNT	325	0.75	244
TOF	3/4 STRY FIN	260	0.75	195
BMU	BSMNT	390	0.15	59
GAR	GARAGE ATTCHD	312	0.45	140
BMG	BASEMENT	325	0.20	65
GLA:	1,625	4,116		2,218

2021 BASE YEAR BUILDING VALUATION	
Market Cost New:	\$ 302,136
Year Built:	2011
Condition For Age:	AVERAGE
Physical:	10 %
Functional:	
Economic:	
Temporary:	
Total Depreciation:	10 %
Building Value:	\$ 271,900

OWNER INFORMATION

DZIKI, NANCY L. & THOMAS A.
 92 DAY STREET
 BROOKLYN, CT 06234

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
12/09/2020	4583	289	Q1	1,250,000	SALEBNO, ANTHONY M &
12/15/2008	3570	0872	Q1	700,000	MUCCI, CAMILLE M
11/10/2004	3073	0960	Q1	730,000	KAHN, BERTA & MORTON

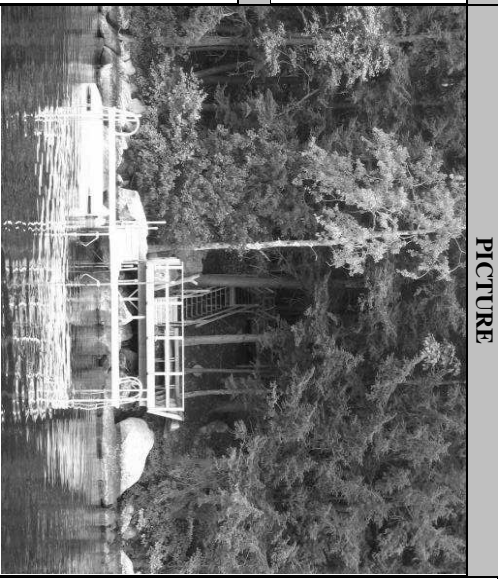


LISTING HISTORY

04/15/21	KCVM	SALES VERIFICATION
09/09/19	KCVM	
01/02/19	INSP	MARKED FOR INSPECTION
08/20/14	KCVM	
07/14/14	INSP	MARKED FOR INSPECTION
11/18/09	MSPR	
08/13/09	MFVM	
06/16/09	INSP	MARKED FOR INSPECTION

NOTES

BRICK: 101' W/F; LACK OF H2O VU; 3 BATHS= 2 FULL & 2 HALF; ROCKY SHORE; WALKOUT BSMT; 1000' WALKING PATH TO H2O, DNPV TEMP DOCK; 8/14 NOH; ADD CTH, OPF, & 5X4=OD SHOWER; 9/19; **SIDING=VINYL SHAKES=ABV AVG**; SPK TO HO OVER RING; ADD GEN, REMV PART OF DEK, WOOD WALKWAYS DNPV;4/21 SPK TO CONTRACTOR, NO INFO, REP SOME HDWD FLOORING, CORR DATA PER MLS; HDWD/GRANITE;ISLAND; BMF=EST BATHS=3FULL 2 HALF;NO VU FROM HOUSE;WALK TO WF=COND



EXTRA FEATURES VALUATION

Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes
DECK	160	10 x 16	160	7.00	100	1,792	
FIREPLACE 2-CUST	1		100	8,500.00	100	8,500	
DECK	120	10 x 12	193	7.00	100	1,621	NEAR 10X16 DECK
SHED-WOOD DECK	36	3 x 12	400	10.00	50	720	HALF LENGTH ATT TO DK
DECK	20	5 x 4	400	7.00	25	140	OUTDOOR SHOWER
						12,800	

HEBRON ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2019	\$ 461,300	\$ 9,100	\$ 223,300
			Parcel Total: \$ 693,700
2020	\$ 461,300	\$ 9,100	\$ 223,300
			Parcel Total: \$ 693,700
2021	\$ 685,300	\$ 12,800	\$ 633,100
			Parcel Total: \$ 1,331,200

LAND VALUATION

Zone: LAKE DISTRICT Minimum Acreage: 2.00 Minimum Frontage: 150 Site: GOOD Driveway: PAVED Road: PAVED

Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
1F RES WTRFRNT	2,000	93,000	F	110	105	100	100	90 -- ROLLING	95	91,800	0	N	91,800	ACC
1F RES WTRFRNT	0,900	x 2,000	X	100				70 -- STEEP	100	1,300	0	N	1,300	
NEWFOUND LAKE	101.000	wf						MAIN BODY W/ OBST, NATURAL AND/OR R 75 -- MODERATE	80	540,000	0		540,000	DTW WF
										2,900 ac			633,100	

LAST REVALUATION: 2021

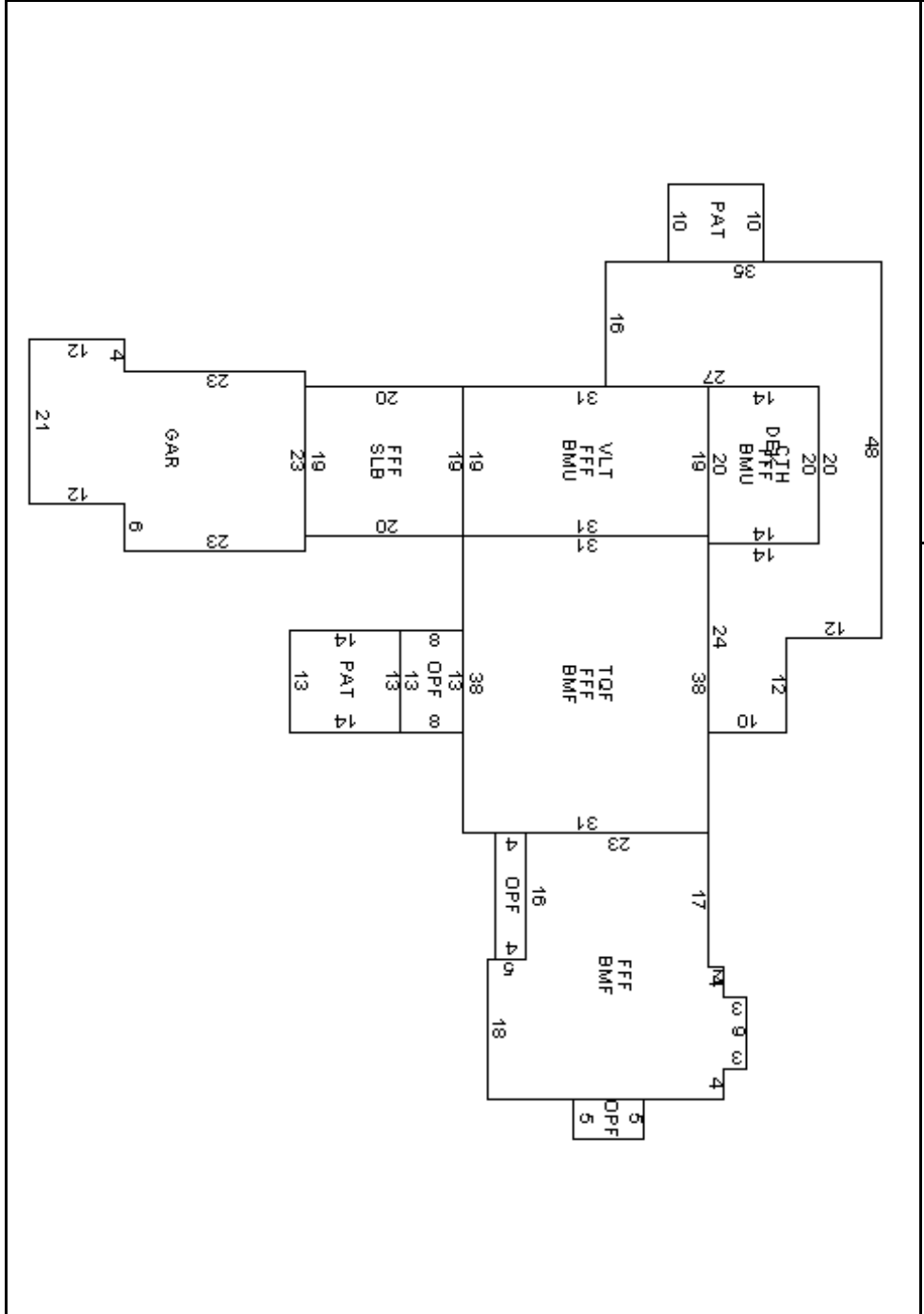


OWNER
DZIKI, NANCY L. & THOMAS A.
 92 DAY STREET
 BROOKLYN, CT 06234

TAXABLE DISTRICTS
 District: BRID-HEB VILL
 Percentage: % 100

Date	Permit ID	Permit Type	Notes
PERMITS			

BUILDING DETAILS
 Model: 1.75 STORY CAPE
 Roof: GABLE OR HIP/ASPHALT
 Ext: ABOVE AVG
 Int: DRYWALL
 Floor: CARPET/HARDWOOD
 Heat: GAS/EA DUCTED
 Bedrooms: 4 Baths: 4.0 Fixtures: 15
 Extra Kitchens:
 Fireplaces:
 A/C: Yes 100.00 % Generators: 1
 Quality: A4 EXC
 Com. Wall:
 Base Rate: RSA 112.00
 Size Adj: 0.8123 Bldg. Rate: 1.2259
 Sq. Foot Cost: \$ 137.30



BUILDING SUB AREA DETAILS

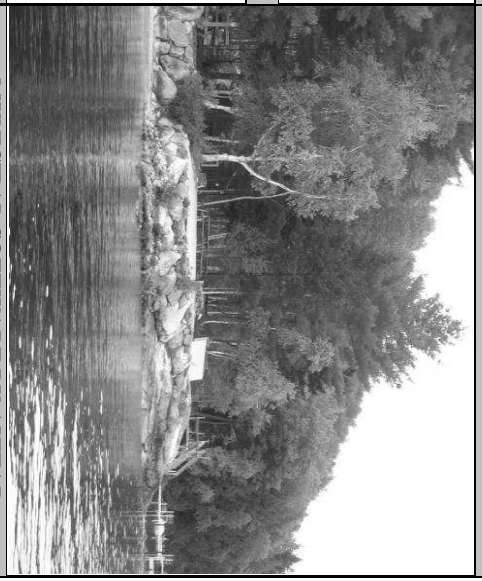
ID	Description	Area	Adj.	Effect.
VLT	VAULTED	589	0.05	29
FFF	FST FLR FIN	3360	1.00	3360
TOF	3/4 STRY FIN	1178	0.75	884
PAT	PATIO AREA	302	0.10	30
SLB	SLAB	380	0.00	0
GAR	GARAGE ATTCHD	781	0.45	351
DEK	DECK/ENTRANCE	1104	0.10	110
CTH	CATHEDRAL	280	0.10	28
BMF	BSMNT FINISHED	2111	0.30	633
BMU	BSMNT	869	0.15	130
OPF	OPEN PORCH	213	0.25	53
GLA:	4,244	11,167		5,608

2021 BASE YEAR BUILDING VALUATION

Market Cost New:	\$ 769,978
Year Built:	2000
Condition For Age:	GOOD
Physical:	11 %
Functional:	
Economic:	
Temporary:	
Total Depreciation:	11 %
Building Value:	\$ 685,300

OWNER INFORMATION		SALES HISTORY			PRICE GRANTOR
BYRNE, PAUL BYRNE, ERINN 7 WALNUT ROAD WRENTHAM, MA 02093	DATE	BOOK	PAGE	TYPE	
	02/11/2021	4602	0358	Q1	280,000 HALLORAN, MICHAEL V.
	07/24/2012	3901	0925	Q1	260,000 HANSEN, RICHARD H

LISTING HISTORY	NOTES
04/15/21 KCVM 09/09/19 KCVM 01/02/19 INSP 08/20/14 KCVM 07/14/14 INSP 04/22/10 JBVM 04/20/10 INSP 04/20/10 INSP	LOT 20 INDIAN POINT & COMM INT IN LOT 8 = W/A; 4/10 NOH, LOT SET BACK FROM RD, PU SHED, CORRECTED SKETCH, DNPU COLLAPSABLE SCREENHSE; DNPU HEARTH; NO VU; 9/19; INFO FROM HO DNVI PER HO; ADD DEK: H20 FROM LAKE PUMP HSE ON LAKE NOW ACROSS ST; DNPU CK ON REVIEW 21 POSS GOING TO HAVE A VU; 4/21 NOH; MORE TREES CLEARED; SALE NOT ON MLS



MUNICIPAL SOFTWARE BY AVITAR
HEBRON ASSESSING OFFICE

Feature Type	Units	Length	Width	Size Adj	Rate	Cond	Market Value	Notes
SHED-WOOD	120	10 x	12	193	10.00	100	2,316	2,300

PARCEL TOTAL TAXABLE VALUE	
Year	Building Features Land
2019	\$ 54,700 \$ 1,600 \$ 150,900 Parcel Total: \$ 207,200
2020	\$ 54,700 \$ 1,600 \$ 150,900 Parcel Total: \$ 207,200
2021	\$ 82,100 \$ 2,300 \$ 190,700 Parcel Total: \$ 275,100

LAND VALUATION										LAST REVALUATION: 2021					
Zone: LAKE DISTRICT Minimum Acreage: 2.00 Minimum Frontage: 150										Site: FAIR Driveway: GRAVEL/DIRT Road: PAVED					
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes	
IF RES WTR ACS	0.330 ac	68,200 F	110	95	100	95	90 --	ROLLING	100	60,900	0	N	60,900		
NEWFOUND LAKE	175.000 wf	MAIN BODY, WATER ACCESS ONLY													
	0.330 ac											129,800	0	129,800	DTW/SPLIT BY ROAD
										190,700					



PICTURE

OWNER

BYRNE, PAUL
 BYRNE, ERINN
 7 WALNUT ROAD
 WRENTHAM, MA 02093

TAXABLE DISTRICTS

District: BRID-HEB VILL
 Percentage: % 100

BUILDING DETAILS

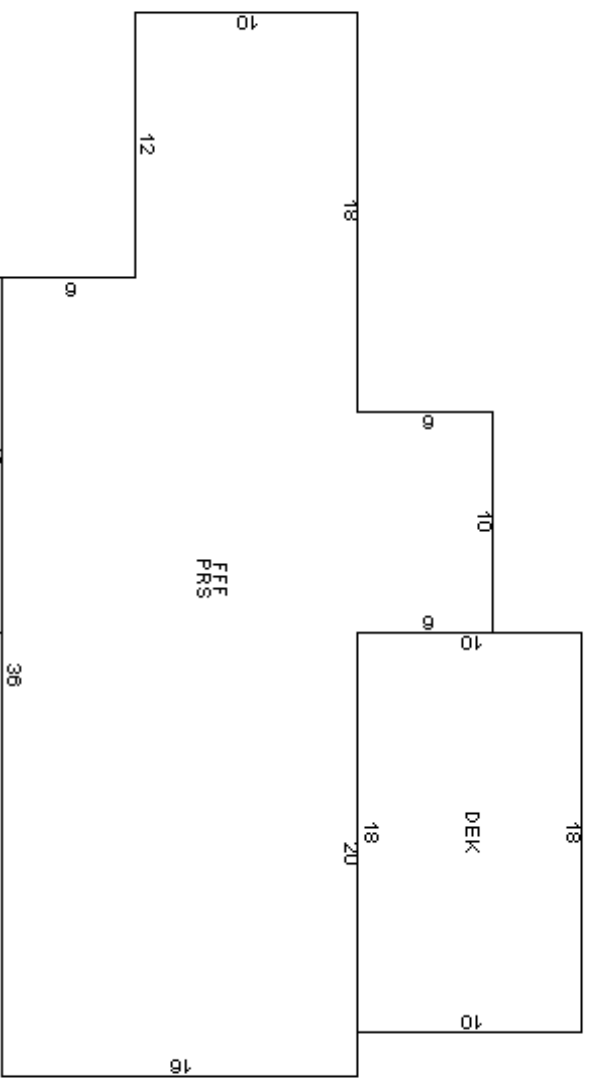
Model: 1.00 STORY CAMP/COTTA
 Roof: GABLE OR HIP/ASPHALT
 Ext: BOARD/BATTEN
 Int: WOOD/LOG
 Floor: PINE/SOFT WD
 Heat: WOOD/COAL/CONVECTION
 Bedrooms: 2 Baths: 1.0 Fixtures:
 Extra Kitchens: Fireplaces:
 A/C: No Generators:
 Quality: B2 AVG-20
 Com. Wall:
 Size Adj: 1.5333 Base Rate: RSA 112.00
 Bldg. Rate: 1.2279
 Sq. Foot Cost: \$ 137.52

PERMITS

Date	Permit ID	Permit Type	Notes
06/23/09	09-17	SHED	SHED 10'X8'X7

BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
FFF	FST FLR FIN	756	1.00	756
PRS	PIER	756	-0.05	-38
DEK	DECK/ENTRANCE	381	0.10	38
GLA:	756	1,893		756



2021 BASE YEAR BUILDING VALUATION

Market Cost New: \$ 103,965
 Year Built: 1950
 Condition For Age: GOOD 21 %
 Physical:
 Functional:
 Economic:
 Temporary:
 Total Depreciation: 21 %
 Building Value: \$ 82,100

OWNER INFORMATION		SALES HISTORY			PRICE GRANTOR
DINES, AMY L		Date	Book	Page	Type
5 PILGRIM HEIGHTS		07/20/2021	4650	0693	Q1
BEVERLY, MA 01915		10/28/2005	3211	0493	Q1
		629,000 MARSHALL, JAMES W.			
		600,000 HRYNCHUK, WESLEY D & L			

LISTING HISTORY		NOTES	
08/03/21	ERHC	NO/MOSTLY BLOCKED VU-DNPU; INT INFO FROM LISTING SHEET; 8/13	
08/03/18	KCVM	NOH; 4/17 PU 18X4 ADD TO DEK; DNPU HOT TUB; 8/18; NOH; NO/MOSTLY	
02/07/18	INSP	BLOCKED VU-DNPU	
04/04/17	KCPM		
09/07/16	MSHC		
08/07/13	KCVM		
01/25/13	INSP	MARKED FOR INSPECTION	
12/03/07	MAIL	APPT LETTER	

EXTRA FEATURES VALUATION						
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value
FIREPLACE 1-STAND	1		100	3,000.00	100	3,000
LEDGES AMENITY	1		100	123,000.00	100	123,000
						126,000

MUNICIPAL SOFTWARE BY AVITAR			
HEBRON ASSESSING OFFICE			
PARCEL TOTAL TAXABLE VALUE			
Year	Building	Features	Land
2019	\$ 361,100	\$ 128,000	\$ 48,000
	Parcel Total: \$ 537,100		
2020	\$ 361,100	\$ 128,000	\$ 48,000
	Parcel Total: \$ 537,100		
2021	\$ 448,300	\$ 126,000	\$ 72,200
	Parcel Total: \$ 646,500		

LAND VALUATION															
Zone: RURAL DISTRICT					Minimum Frontage: 150										
Land Type	Minimum Acreage:	2.00	Minimum Frontage:	150	Units	Base Rate	NC Adj	Site	Road DWay	Topography	Cond	Ad Valorem	SPI R	Tax Value	Notes
IF RES	0.230 ac		63,666 G	120	105	100	100	90--	ROLLING	100		72,200	0 N	72,200	
	0.230 ac											72,200		72,200	



PICTURE

DINES, AMY L
 5 PILGRIM HEIGHTS
 BEVERLY, MA 01915

OWNER

TAXABLE DISTRICTS

District	Percentage
BRID-HEB VILL	% 100

PERMITS

Date	Permit ID	Permit Type	Notes

BUILDING DETAILS

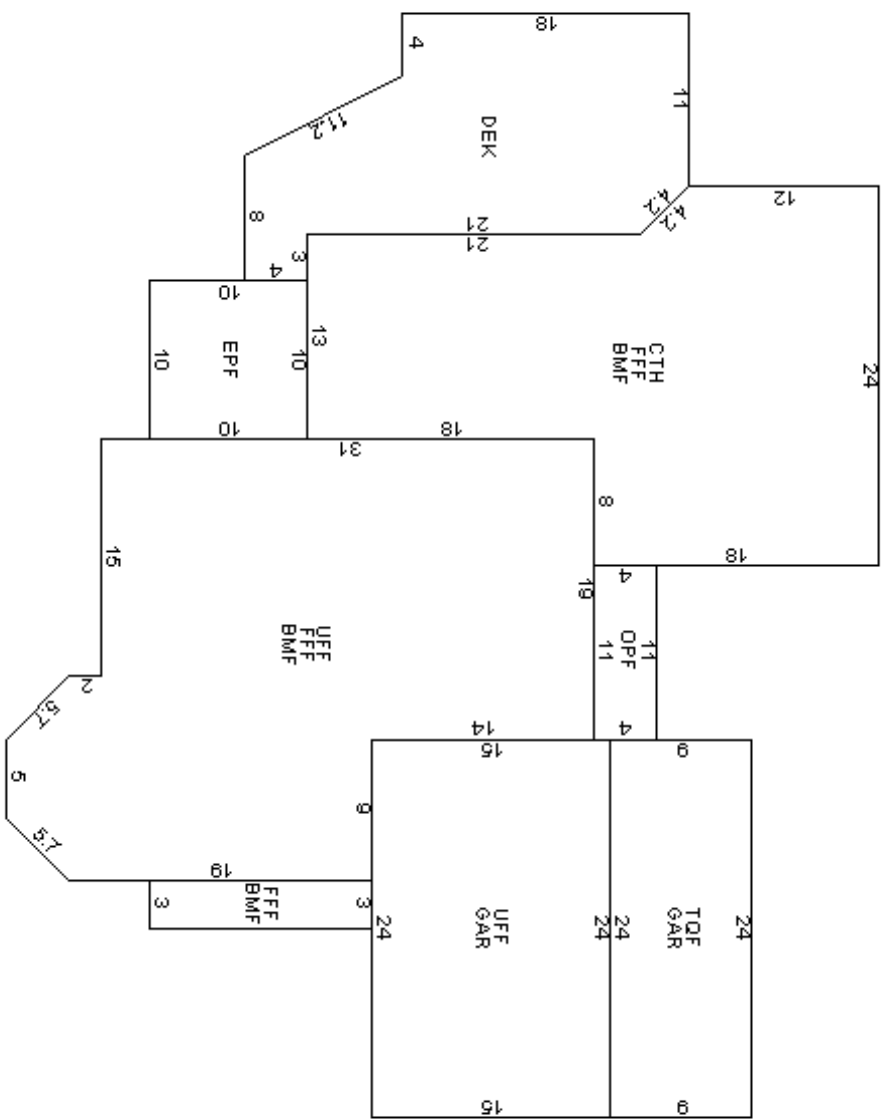
Model: 2.00 STORY CONTEMP
 Roof: GABLE OR HIP/ASPHALT
 Ext: CEDAR/REDWD
 Int: DRYWALL
 Floor: HARDWOOD/CARPET
 Heat: GAS/EA DUCTED
 Bedrooms: 3 Baths: 4.5 Fixtures:
 Extra Kitchens: Fireplaces:
 A/C: Yes 100.00 % Generators:
 Quality: A4 EXC
 Com. Wall:
 Size Adj: 0.8696 Base Rate: RSA 112.00
 Bldg. Rate: 1.2389
 Sq. Foot Cost: \$ 138.75

BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
UFF	UPPER FLR FIN	1164	1.00	1164
GAR	GARAGE ATTCHD	576	0.45	259
TQF	3/4 STRY FIN	216	0.75	162
FFF	FST FLR FIN	1499	1.00	1499
BMF	BSMNT FINISHED	1499	0.30	450
CTH	CATHEDRAL	653	0.10	65
DEK	DECK/ENTRANCE	335	0.10	34
EPF	ENCLSD PORCH	100	0.70	70
OPF	OPEN PORCH	44	0.25	11
GLA:	2,825	6,086		3,714

2021 BASE YEAR BUILDING VALUATION

Market Cost New: \$ 515,318
 Year Built: 1998
 Condition For Age: GOOD 13 %
 Physical:
 Functional:
 Economic:
 Temporary:
 Total Depreciation: 13 %
 Building Value: \$ 448,300

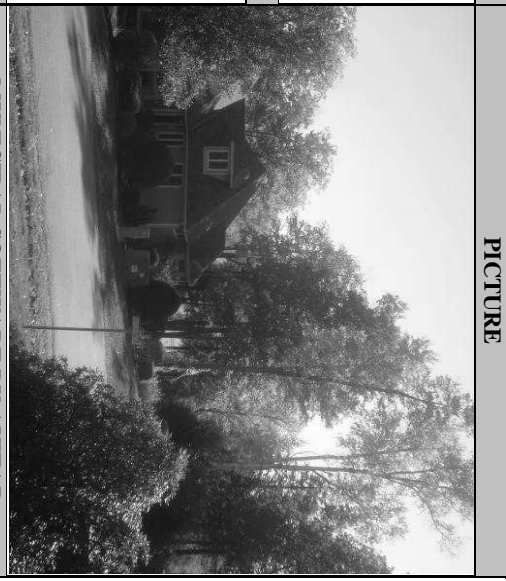


OWNER INFORMATION		SALES HISTORY			PRICE GRANTOR	
DEAN, JEFFERY J. DEAN, MICHELLE T. 18 SUMMER STREET WINCHESTER, MA 01890		Date	Book	Page	Type	Price Grantor
		08/17/2020	4546	159	Q1	575,000 MILLER, RICHARD
		06/27/2003	2843	743	Q1	470,000 HEBRON HOMES INC

LISTING HISTORY	NOTES
08/03/21 ERHC SALES VERIFICATION	GRY; NO/BLOCKED VIEW-DNPU 8/13 NOH; HOT TUB DNPU;09/13: 4.5 BATH PER HO; 8/18; NOH; 10/20 CORR INT DATA PER M.L.S.;HDWD/GRANITE, WRAP AROUND ISLAND; 10/20 INFO FROM H.O, ADD RADON AFTER SALE;
10/14/20 KCVM	
08/03/18 KCVM	
02/07/18 INSP MARKED FOR INSPECTION	
09/07/16 MSHC	
08/07/13 KCVM PER TEL CONVERSATION	
01/25/13 INSP MARKED FOR INSPECTION	

EXTRA FEATURES VALUATION						
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes
FIREPLACE 1-STAND	2		100	3,000.00	100	6,000 GAS
LEDGES AMENITY	1		100	123,000.00	100	123,000 NO VIEW
						129,000

LAND VALUATION						PARCEL TOTAL TAXABLE VALUE		
Year	Building	Features	Land					
2019	\$ 344,200	\$ 128,000	\$ 48,000	Parcel Total: \$ 520,200				
2020	\$ 342,000	\$ 131,000	\$ 48,000	Parcel Total: \$ 521,000				
2021	\$ 414,300	\$ 129,000	\$ 68,800	Parcel Total: \$ 612,100				



LAND VALUATION										LAST REVALUATION: 2021				
Zone: RURAL DISTRICT		Minimum Acreage: 2.00	Minimum Frontage: 150		Site: AVERAGE					Driveway: PAVED	Road: PAVED			
Land Type	Units	Base Rate	NC Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes	
IF RES	0.230 ac	63,666 G	120	100	100	100	90--ROLLING	100	68,800	0	N	68,800		
												0.230 ac	68,800	

OWNER INFORMATION		SALES HISTORY				PRICE GRANTOR
POULOS, RONALD ALBERT		Date	Book	Page	Type	172,000 AKERMAN, CRYSTAL L
72 NORTH MAYHEW TURNPIKE		08/19/2019	4458	800	Q1	
HEBRON, NH 03241		01/14/2004	2948	0027	U181	99,933 DAVIS, ELLERY & ELAINE

LISTING HISTORY		NOTES
07/15/20	KCVM	
01/01/20	INSP	MARKED FOR INSPECTION
03/03/16	JDPR	GREY; 7/15 HO STATES KIT RE-DONE BEFORE 4/1; PU DRYWALL, ADJ FLRING; CRL TO BMD; NEW FURN & ELEC; PD=LOW POSTED BMD; KIT=GRANITE CTOPS; HO STATES THERE WILL BE MORE RENOS; 3/16 SPOKE W/ PERSON @ DOOR. NO INFO; EST MINOR RENOS; NVG; 7/20; NOH; ADD DEK & OPF; OPF=COVERED STAIRS; 8/21 SEE POST-IT AFTER 2ND BILL;
07/23/15	JDCL	
06/04/15	JDVM	
05/29/15	INSP	MARKED FOR INSPECTION
03/29/12	KCPM	
03/24/11	JBPR	

EXTRA FEATURES VALUATION

Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes
HEBRON ASSESSING OFFICE							
MUNICIPAL SOFTWARE BY AVITAR							

PARCEL TOTAL TAXABLE VALUE			
Year	Building	Features	Land
2019	\$ 82,500	\$ 0	\$ 56,800
			Parcel Total: \$ 139,300
2020	\$ 84,200	\$ 0	\$ 56,800
			Parcel Total: \$ 141,000
2021	\$ 134,500	\$ 0	\$ 65,800
			Parcel Total: \$ 200,300

LAND VALUATION

Zone:	RURAL DISTRICT	Minimum Acreage:	2.00	Minimum Frontage:	150	Site:	AVERAGE	Driveway:	GRAVEL/DIRT	Road:	PAVED
Land Type	IF RES	Units	0.600 ac	Base Rate	77,000 E	NC Adj	100	Site	100	Road	100
		DWay	95	Topography	90--ROLLING	Cond	100	Ad Valorem	65,800	SPI	0
		R	65,800	Tax Value	65,800	Notes					
			0.600 ac						65,800		

LAST REVALUATION: 2021



PICTURE

OWNER

POULOS, RONALD ALBERT
 72 NORTH MAYHEW TURNPIKE
 HEBRON, NH 03241

TAXABLE DISTRICTS

District: BRID-HEB VILL
 Percentage: % 100

PERMITS

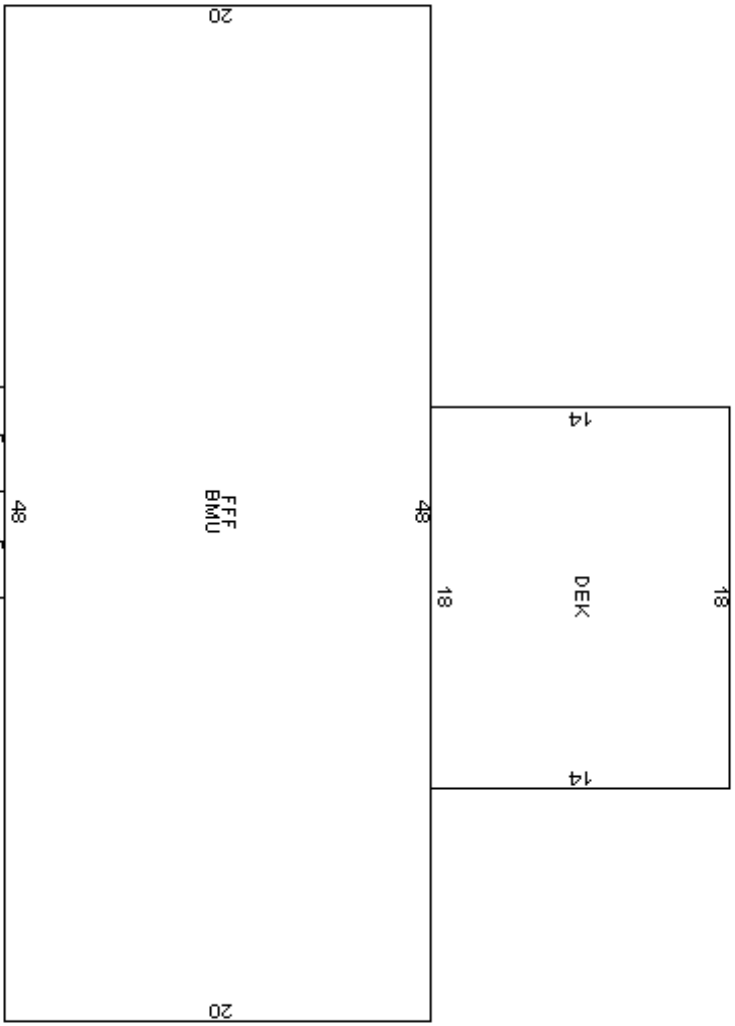
Date	Permit ID	Permit Type	Notes
05/26/04	04-15	DECK DEMOLITION	REMOVE STAIRS - REPLAC

BUILDING DETAILS

Model: 1.00 STORY RANCH
 Roof: GABLE OR HIP/ASPHALT
 Ext: VINYL SIDING
 Int: DRYWALL/PLYWOOD PANEL
 Floor: HARDWOOD/VINYL/LAMINATE
 Heat: OIL/FA DUCTED
 Bedrooms: 2 Baths: 1.0 Fixtures: 3
 Extra Kitchens: Fireplaces:
 A/C: No Generators:
 Quality: A0 AVVG
 Com. Wall:
 Size Adj: 1.2483 Base Rate: RSA 112.00
 Bldg. Rate: 1.2907
 Sq. Foot Cost: \$ 144.56

BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
FFF	FST FLR FIN	960	1.00	960
BMU	BSMNT	960	0.15	144
OPF	OPEN PORCH	64	0.25	16
DEK	DECK/ENTRANCE	292	0.10	29
GLA:	960	2,276		1,149



2021 BASE YEAR BUILDING VALUATION

Market Cost New: \$ 166,099
 Year Built: 1975
 Condition For Age: GOOD 18 %
 Physical: BMU 1 %
 Functional:
 Economic:
 Temporary:
 Total Depreciation: 19 %
 Building Value: \$ 134,500

OWNER INFORMATION		SALES HISTORY		
BERRY, KELSEY B., TRUSTEE		Date	Book Page	Type
CARRIGAN, MICHAEL W., TRUSTEE		07/30/2020	4540 0761	Q1
PO BOX 1879		10/05/2001		U V 40
CARRIGAN REVOCABLE TRUST OF 2019				349,933 GRANDALL, ELAINE P
PLYMOUTH, NH 03264				175,000 TUCKER, JOHN H & SUSAN

LISTING HISTORY		NOTES
10/15/20	KCVM SALE VERIFICATION	8/13 NOH;PLAN #7864 SURVEY; 8/18; SPK TO PERSON THERE HO NAH NO
08/01/18	KCVM	INFO: GAR HAS 2 WALLS B&B; 10/20 CORR 24X19, FIREPLACE AND COND
02/07/18	INSP	PER M.L.S.;10/20 CORR 24X19, FIREPLACE + COND PER M.L.S; NOH
08/09/13	KCVM	HDWD/FORMICA ISLAND
01/25/13	INSP	
10/15/07	MVUL	
07/10/07	INSP	
05/03/04	CMPE	

EXTRA FEATURES VALUATION						MUNICIPAL SOFTWARE BY AVITAR			
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes		
FIREPLACE 1-STAND	1		100	3,000.00	100	3,000	EST		
						3,000			

LAND VALUATION													
Zone: COMM HISTORIC DIST						Site: AVERAGE							
Minimum Acreage: 1.00			Minimum Frontage: 150			Driveaway: GRAVEL/DIRT			Road: PAVED				
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI R	Tax Value	
1F RES	1,000 ac	91,000	F	110	100	100	95	100 -- LEVEL	100	95,100	0	N	95,100
1F RES	0.200 ac	x 2,000	X	100	100	100	100	-- LEVEL	100	400	0	N	400
											1.200 ac	95,500	95,500

LAST REVALUATION: 2021											
PARCEL TOTAL TAXABLE VALUE						PARCEL TOTAL TAXABLE VALUE					
Year	Building	Features	Land			Year	Building	Features	Land		
2019	\$ 161,800		\$ 0			2019	\$ 161,800		\$ 0		
			Parcel Total: \$ 237,400						Parcel Total: \$ 237,400		
2020	\$ 203,300		\$ 3,000			2020	\$ 203,300		\$ 3,000		
			Parcel Total: \$ 281,900						Parcel Total: \$ 281,900		
2021	\$ 278,400		\$ 3,000			2021	\$ 278,400		\$ 3,000		
			Parcel Total: \$ 376,900						Parcel Total: \$ 376,900		



OWNER **TAXABLE DISTRICTS** **BUILDING DETAILS**

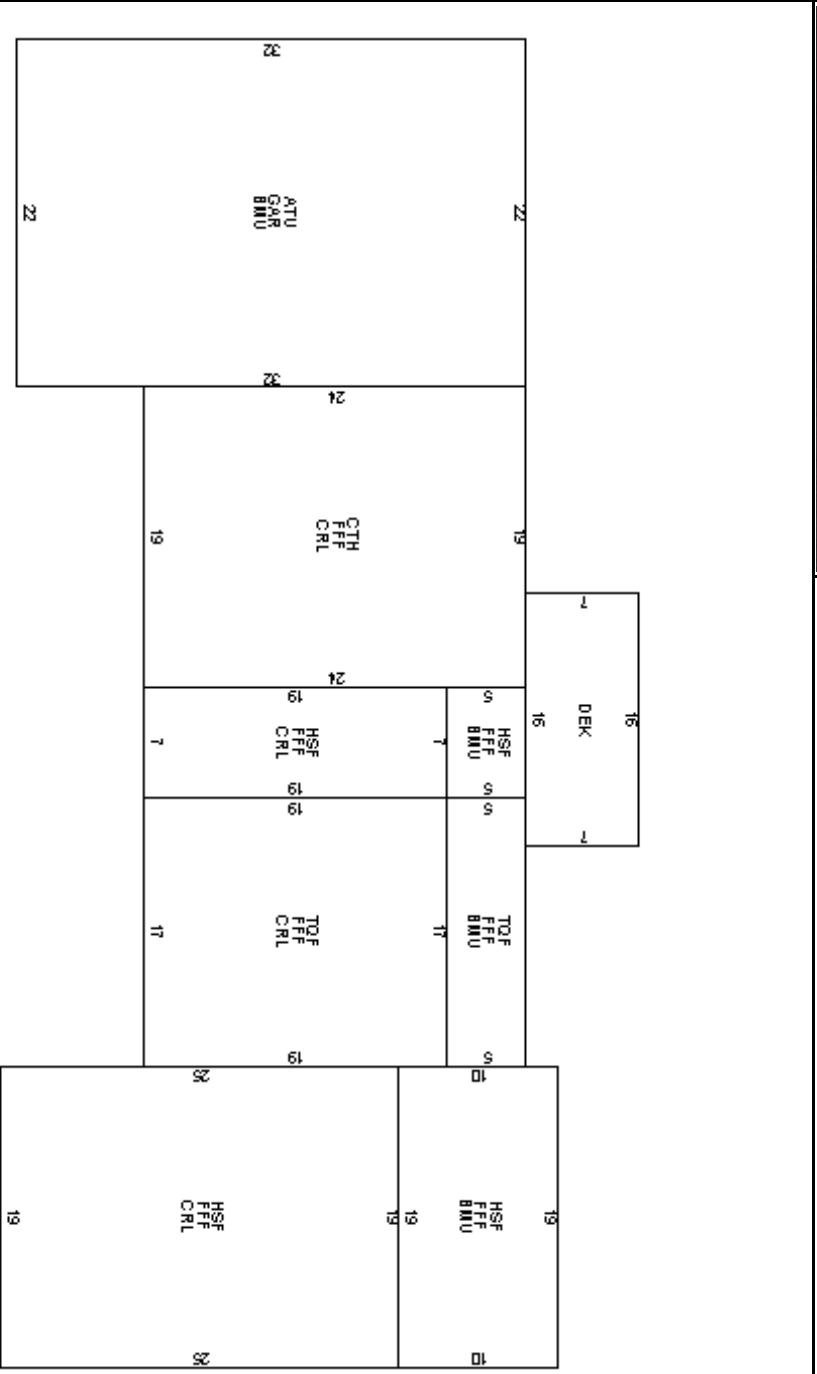
BERRY, KELSEY B., TRUSTEE
 CARRIGAN, MICHAEL W., TRUSTEE
 PO BOX 1879
 CARRIGAN REVOCABLE TRUST OF 2019
 PLYMOUTH, NH 03264

District
 BRID-HEB VILL
Percentage
 % 100

PERMITS

Date	Permit ID	Permit Type	Notes

Model: 1.50 STORY NEW ENGLAN
Roof: GABLE OR HIP/ASPHALT
Ext: VINYL SIDING
Int: DRYWALL
Floor: HARDWOOD/PINE/SOFT WD
Heat: OIL/HOT WATER
 Bedrooms: 3 Baths: 2.0 Fixtures:
 Extra Kitchens: Fireplaces:
 A/C: No Generators:
 Quality: A2 AVG+20
 Com. Wall:
 Size Adj: 0.9042 Base Rate: RSA 112.00
 Bldg. Rate: 1.0742
 Sq. Foot Cost: \$ 120.31



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
ATU	ATTIC	704	0.10	70
GAR	GARAGE ATTCHD	704	0.45	317
BMU	BSMNT	1014	0.15	152
CTH	CATHEDRAL	456	0.10	46
FFF	FST FLR FIN	1697	1.00	1697
CRL	CRAWL SPACE	1387	0.05	69
HSF	1/2 STRY FIN	833	0.50	417
TOF	3/4 STRY FIN	408	0.75	306
DEK	DECK/ENTRANCE	112	0.10	11
GLA:	2,420	7,315		3,085

2021 BASE YEAR BUILDING VALUATION

Market Cost New: \$ 371,156
 Year Built: 1850
 Condition For Age: VERY GOOD 25 %
 Physical:
 Functional:
 Economic:
 Temporary:
 Total Depreciation: 25 %
 Building Value: \$ 278,400

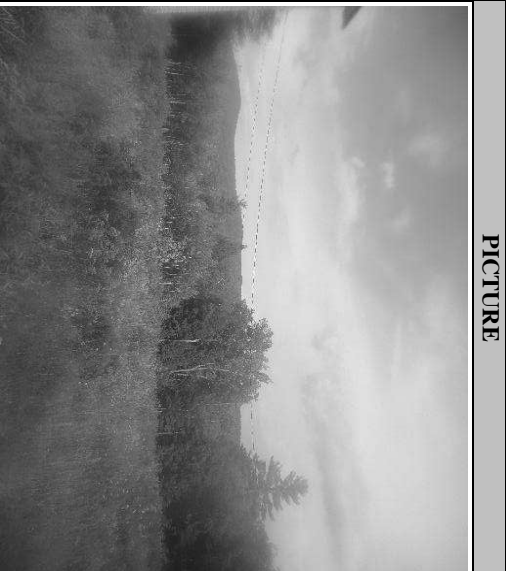
OWNER INFORMATION	SALES HISTORY		Price Grantor
GREENWELL, WILLIAM T.	Date	Book Page	Type
GREENWELL, SHARON M.	07/31/2020	4541 404	Q1
10492 SOLARO STREET	08/21/2006	3318 0210	U V 00
FORT MYERS, FL 33913	04/09/2004	2978 0281	Q1
			350,000 SUGHRUE, PAUL
			2,667 SUGHRUE, PAUL
			350,000 JAQUES, ROBERT & IDA

LISTING HISTORY	NOTES
01/15/21 KCPR V-SALE	WAS 7-46-3; 2/06 HOUSE REMOVED; 5/10 BARN HAS ELEC & 2 STOVE PIPES;
10/15/20 KCVM MSSR PLAN#14955	3/12 NOH; DIDNT SEE VENT FOR BTH; DUG WELL; 2-SAT DISHES; 2/20; ADJ
02/13/20 MSSR PLAN#14955	ACRES PER PLAN; ENCUMBERED BY VU EASEMENT PER PLAN#15857;
07/22/19 KCVM	10/20; BACK VU PIC FROM BARN FRNT; FROM UP DW PAST BARN SOME
01/02/19 INSP	EXTREME DIST PLACES ALSO; 1/21; RMV DECK;
08/28/14 KCVM	
07/14/14 INSP	
03/28/12 KCPR	MARKED FOR INSPECTION

Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes
BAR-N-1STRY/LOFT	600	30 x 20	87	22.00	150	17,226	17,200

PARCEL TOTAL TAXABLE VALUE			
Year	Building	Features	Land
2019	\$ 0	\$ 15,300	\$ 184,900
		Parcel Total: \$ 200,200	
2020	\$ 0	\$ 15,300	\$ 321,300
		Parcel Total: \$ 336,600	
2021	\$ 0	\$ 17,200	\$ 335,300
		Parcel Total: \$ 352,500	

Zone:	LAKE DISTRICT	Minimum Acreage:	2.00	Minimum Frontage:	150	Site:	NATURAL	Driveway:	GRAVEL/DIRT	Road:	PAVED			
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
IF RES	2,000 ac	93,000	E	100	90	100	95	-- MILD	95	71,800	0	N	71,800	ACC
IF RES	20,390 ac	x 2,000	X	82			90	-- ROLLING	100	30,100	0	N	30,100	
IF RES	2,000,000 ft	x 60	E	100			90	-- ROLLING	100	108,000	0	N	108,000	
VIEW							60	LAKES/MOUNTAINS, PANORAMIC, TOP 100, DISTANT		125,400			125,400	UND
										335,300			335,300	



OWNER		TAXABLE DISTRICTS	
GREENWELL, WILLIAM T. GREENWELL, SHARON M. 10492 SOLARO STREET FORT MYERS, FL 33913		District	Percentage
		BRID-HEB VILL	% 100
PERMITS			
Date	Permit ID	Permit Type	Notes
12/29/05	05-2111-07	TREE REMOVAL	INTENT TO CUT

BUILDING DETAILS	
Model:	
Roof:	
Ext:	
Int:	
Floor:	
Heat:	
Bedrooms:	Baths:
Extra Kitchens:	Fixtures:
A/C:	Fireplaces:
Quality:	Generators:
Com. Wall:	
Stories:	
Base Type:	

BUILDING SUB AREA DETAILS			
2021 BASE YEAR BUILDING VALUATION			
Year Built:			
Condition For Age:			
Physical:			
Functional:			
Economic:			
Temporary:			
			%

OWNER INFORMATION		SALES HISTORY			PRICE GRANTOR	
RYAN, KEVIN EDWARD RYAN, HEATHER LEE 213 POTTER HILL ROAD GILFORD, NH 03241		Date	Book	Page	Type	Price Grantor
		10/07/2020	4562	678	Q1	265,000 ANDERSON BARBARA

LISTING HISTORY	NOTES
08/03/21 ERHC 04/19/21 KCVM 03/04/20 KCVM 01/01/20 INSP 04/15/19 KCPR 04/19/18 KCPR 03/03/16 JDPR	GREY, BSMT LOW & DIRT. HEAT=3 MONITORS 8-FIX 2-3 FIX & 1-2 FIX; 11/03; ROOF PART METAL/TIN (22X35); 6/15 NOH, NEW WINDOWS & SIDING ON HSE; 3/20; INFO FROM HO; CORR HEAT, ADD ENT, PART OF BACK WALL=CLAPBRD; NOT REPLACING DEK, RMV UC;4/21 NOH; PER MLS HDWD/HD TILE KITCH;PART DATED/WORN=PD; A2=A3-ADDITION ETC;PER H.O @ HEARING-OLD/SETTLED FOUNDATION, NO CENTRAL HEAT AT SALE, OLD BATHS, EXT NEEDS WORK,LIVING ROOM FLOOR UNFPN,AVG/GOOD COND=UC; CK 2022 FOR WORK/RENOS AND MINI SPLITS

Feature Type	Units	Length	Width	Size Adj	Rate	Cond	Market Value	Notes
SHED-WOOD	168	14	12	155	10.00	30	781	
GARAGE-1 STY	285	19	15	116	30.00	50	4,959	
BARN-1STRY	1,230	41	30	73	18.00	30	4,849	
SHED-WOOD	690	15	46	83	10.00	30	1,718	ATT TO REAR BARN
							12,300	

MUNICIPAL SOFTWARE BY AVITAR				HEBRON ASSESSING OFFICE	
Year	Building	Features	Land	PARCEL TOTAL TAXABLE VALUE	
2019	\$ 148,600	\$ 13,300	\$ 68,100	Parcel Total: \$ 230,000	
2020	\$ 155,400	\$ 12,100	\$ 68,100	Parcel Total: \$ 235,600	
2021	\$ 189,100	\$ 12,300	\$ 85,900	Parcel Total: \$ 287,300	

LAND VALUATION									
Zone: LAKE DISTRICT					Site: AVERAGE				
Minimum Acreage: 2.00		Minimum Frontage: 150		Road DWay		Topography		Road: PAVED	
Land Type	Units	Base Rate	NC Adj	Site	Rate	Cond	Ad Valorem	SPI R	Tax Value Notes
1F RES	2,000 ac	93,000 E	100	100	95	95 -- MILD	100	0 N	83,900
1F RES	1,110 ac	x 2,000 X	100	100	90 -- ROLLING	100	2,000	0 N	2,000
							3,110 ac		85,900

OWNER INFORMATION

COOK, JESSICA
 MCCULLOUGH, SCOTT
 464 EAGLE POND ROAD
 WILMOT, NH 03287

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
12/22/2020	4587	230	Q1	328,000	MILLS, NANCY CHASE 1999
01/02/2020			U138		1 MILLS, NANCY C.
11/28/2018	4403	0603	U138		1 ROBINSON, ALBERT S.
05/18/2015	4128	0642	U144		1 MILLS, NANCY C.
08/18/2008	3543	0327	U138		MILLS, NANCY C.

NOTES

LOT 9 BEACHWOOD: 5/10 NOH, REMOVED STO; PART BLOCKED LAKE VU BUT TRIMMED TREES ETC.; 4/21 NOH

LISTING HISTORY

Date	Agency	Status
04/15/21	KCVM	SALES VERIFICATION
08/30/19	KCVM	
01/02/19	INSP	MARKED FOR INSPECTION
05/13/13	KCVM	
01/25/13	INSP	MARKED FOR INSPECTION
05/13/10	JBVM	
04/20/10	INSP	MARKED FOR INSPECTION
10/26/04	CMUM	

EXTRA FEATURES VALUATION

Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes

MUNICIPAL SOFTWARE BY AVITAR



HEBRON ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2019	\$ 61,300	\$ 0	\$ 140,000
		Parcel Total:	\$ 201,300
2020	\$ 61,300	\$ 0	\$ 140,000
		Parcel Total:	\$ 201,300
2021	\$ 93,300	\$ 0	\$ 249,000
		Parcel Total:	\$ 342,300

LAND VALUATION

LAST REVALUATION: 2021

Zone: LAKE DISTRICT Minimum Acreage: 2.00 Minimum Frontage: 150 Site: AVERAGE Driveway: GRAVEL/DIRT Road: GRAVEL/DIRT

Land Type Minimum Units Base Rate NC Adj Site Road DWay Topography Cond Ad Valorem SPI R Tax Value Notes

IF RES WTR ACS	0.230 ac		63,666 D	90	100	95	95	95 -- MILD	100	49,100	0	N	49,100
VIEW			LAKES/MOUNTAINS, AVERAGE, TOP 100, DISTANT		80				80	100,700			100,700 PT BLKD LAKE VU
NEWFOUND LAKE			197,000 w/f MAIN BODY, BEACHWOOD WTR ACC		100			95 -- MILD	100	99,200	0		99,200 WA WF
	0.230 ac									249,000			249,000



PICTURE **OWNER** **TAXABLE DISTRICTS** **BUILDING DETAILS**

COOK, JESSICA
 MCCULLOUGH, SCOTT
 464 EAGLE POND ROAD
 WILMOT, NH 03287

District **Percentage**
 BRID-HEB VILL % 100

PERMITS

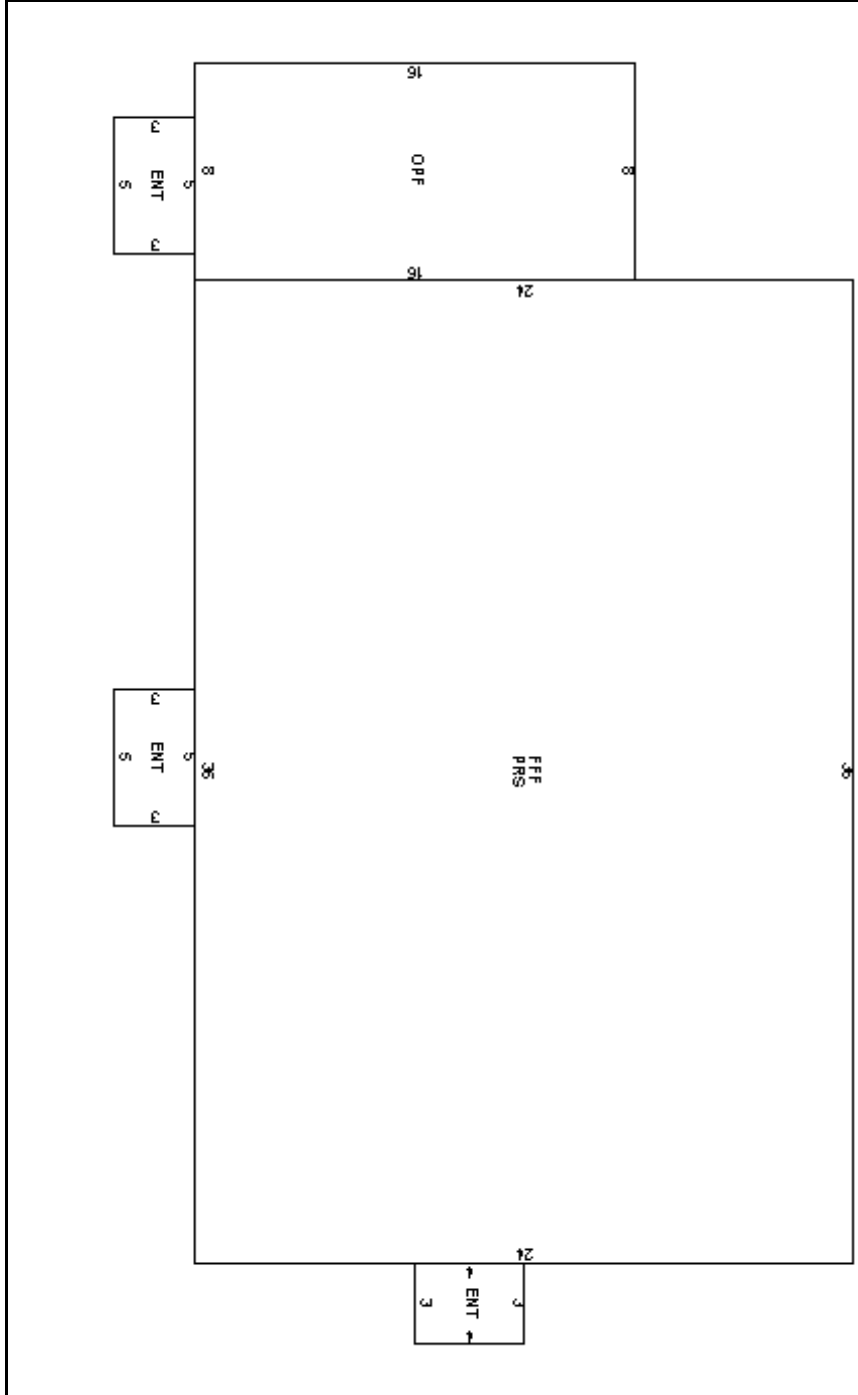
Date	Permit ID	Permit Type	Notes

Date	Permit ID	Permit Type	Notes

Model: 1.00 STORY CAMP
Roof: GABLE OR HIP/ASPHALT
Ext: NOVELTY
Int: WOOD/LOG
Floor: CARPET
Heat: OIL/FA DUCTED
 Bedrooms: **2** Baths: **1.0** Fixtures:
 Extra Kitchens: Fireplaces:
 A/C: No Generators:
 Quality: **B2 AVG-20**
 Com. Wall:
 Size Adj: **1.4351** Base Rate: **RSA 112.00**
 Bldg. Rate: **1.1997**
 Sq. Foot Cost: **\$ 134.37**

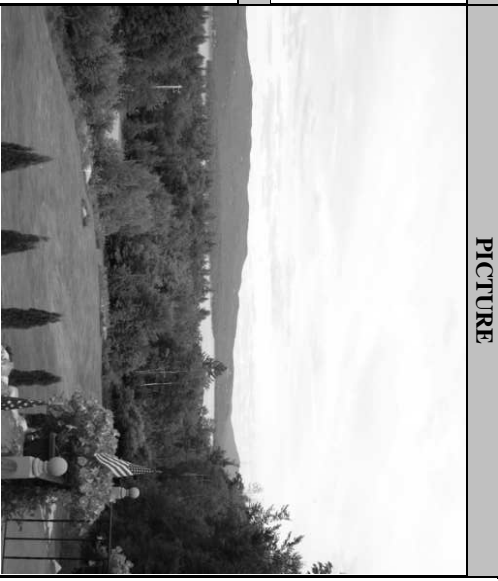
BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
OPF	OPEN PORCH	128	0.25	32
ENT	ENTRY WAY	42	0.10	4
FFF	FST FLR FIN	864	1.00	864
PRS	PIER	864	-0.05	-43
GLA:	864	1,898		857



2021 BASE YEAR BUILDING VALUATION

Market Cost New: **\$ 115,155**
 Year Built: **1962**
 Condition For Age: **GOOD**
 Physical: **19 %**
 Functional:
 Economic:
 Temporary:
 Total Depreciation: **19 %**
 Building Value: **\$ 93,300**

OWNER INFORMATION	SALES HISTORY	PICTURE												
TOROYAN, ANNE OAKLEY, ROBERT K. 3 FITZGERALD WAY BEVERLY, MA 01915	<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>08/28/2020</td> <td>4549</td> <td>0806</td> <td>Q1</td> <td>770,200</td> <td>MENTO, DAVID</td> </tr> </tbody> </table>	Date	Book	Page	Type	Price	Grantor	08/28/2020	4549	0806	Q1	770,200	MENTO, DAVID	
Date	Book	Page	Type	Price	Grantor									
08/28/2020	4549	0806	Q1	770,200	MENTO, DAVID									

LISTING HISTORY	NOTES
01/22/21 KCP R 10/14/20 KCVM V-SALE 08/30/18 KCVM 02/07/18 INSP MARKED FOR INSPECTION 09/12/13 KCCL 07/31/13 KCVM 01/25/13 INSP MARKED FOR INSPECTION 03/28/11 JBPR	PANORAMIC VIEW: 1/06; HOT TUB IN RBF; 7/08 ONE GAS FIREPLACE & ONE WOOD FIREPLACE ON SAME CHIMNEY; 3/11 NOH EST TOP DONE; REMOVE FLAG; 7/13 NOH; TOP OVER GAR HAS AC 25%; FULL CLOSE HILLS VALLEY H20 100+ MULTI TIER DIST VY FAR MTNS TOP 50/25; 09/13 CORR VLT+ AC IN TOP OVER GAR ONLY; 7/16; 4-SALE AP=\$869,900; 8/18; INFO FROM HO DNYI STATES NC; 4-SALE AP=\$849,900; 10/20; NOH; 1/21; ADD MINI SPLITS AC 25% TO 100%; AFTER SALE; HDWD/GRANITE PER MLS

EXTRA FEATURES VALUATION	
Feature Type	Units Length x Width Size Adj Rate Cond Market Value Notes
FIREPLACE 2-CUST	1 100 8,500.00 100 8,500
HOT TUB	1 100 1,500.00 60 900
	9,400

PARCEL TOTAL TAXABLE VALUE	
Year	Building Features Land
2019	\$ 443,400 \$ 9,400 \$ 364,700 Parcel Total: \$ 817,500
2020	\$ 443,400 \$ 9,400 \$ 364,700 Parcel Total: \$ 817,500
2021	\$ 572,300 \$ 9,400 \$ 273,300 Parcel Total: \$ 855,000

LAND VALUATION

Zone:	RURAL DISTRICT	Minimum Acreage:	2.00	Minimum Frontage:	150									
Site:	VERY GOOD	Driveway:	PAVED	Road:	PAVED									
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
1F RES	2,000 ac	93,000 G	120	110	100	100	90 --	ROLLING	100	110,500	0	N	110,500	
1F RES	3,020 ac	x 2,000 X	100				85 --	MODERATE	100	5,100	0	N	5,100	
VIEW								LAKES/MOUNTAINS, PANORAMIC, TOP 75, DISTANT	100	157,700			157,700	VU
										273,300			273,300	

LAST REVALUATION: 2021

MUNICIPAL SOFTWARE BY AVITAR	
HEBRON ASSESSING OFFICE	



OWNER
TOROYAN, ANNE
 OAKLEY, ROBERT K.
 3 FITZGERALD WAY
 BEVERLY, MA 01915

TAXABLE DISTRICTS
 District BRID-HEB VILL
 Percentage % 100

PERMITS

Date	Permit ID	Permit Type	Notes
11/05/20	2020-50	EXTERIOR ONLY	OUTDOOR CONDENSER - N
09/23/20	2020-41	EXTERIOR ONLY	PERIMETER FENCE
02/17/10	10-02	ALTERATION	SIGN & FINISH ROOM FOR
12/02/05	05-052	EXTERIOR ONLY	INSTALL OUTSIDE GENERA

BUILDING DETAILS

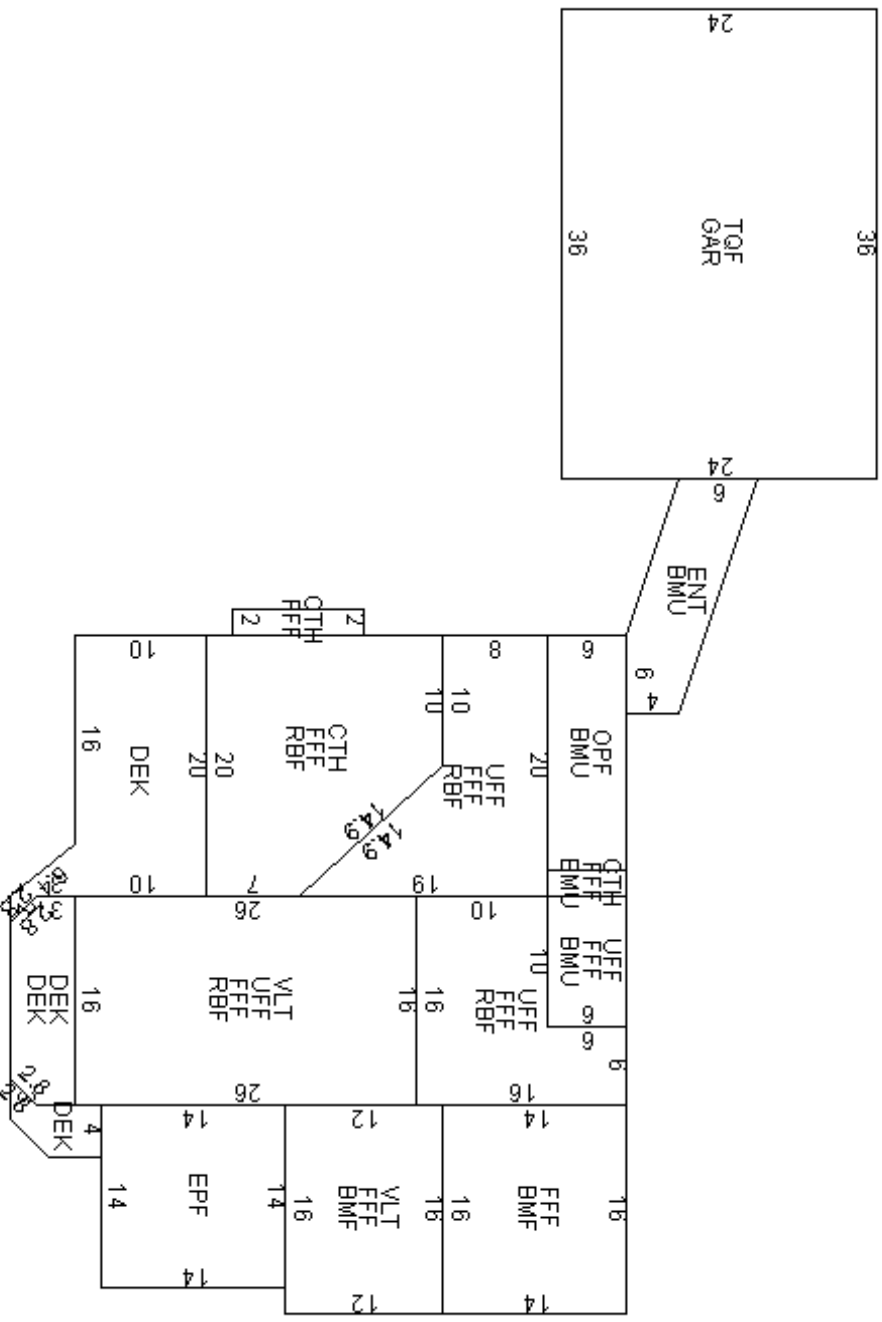
Model: 2.00 STORY CONTEMP
 Roof: GABLE OR HIP/ASPHALT
 Ext: CB STUCCO
 Int: DRYWALL
 Floor: HARD TILE/HARDWOOD
 Heat: OIL/HOT WATER
 Bedrooms: 3 Baths: 2.5 Fixtures: 8
 Extra Kitchens: Fireplaces:
 A/C: Yes 100.00 % Generators: 1
 Quality: A4 EXC
 Com. Wall:
 Size Adj: 0.8297 Base Rate: RSA 112.00
 Bldg. Rate: 1.1820
 Sq. Foot Cost: \$ 132.39

BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
EPF	ENCLSD PORCH	196	0.70	137
BMF	BSMNT FINISHED	416	0.30	125
TOF	3/4 STRY FIN	864	0.75	648
GAR	GARAGE ATTCHD	864	0.45	389
ENT	ENTRY WAY	102	0.10	10
BSMNT	BSMNT	282	0.15	42
OPF	OPEN PORCH	108	0.25	27
CTH	CATHEDRAL	337	0.10	34
FFF	FST FLR FIN	1640	1.00	1640
UFF	UPPER FLR FIN	887	1.00	887
DEK	DECK/ENTRANCE	390	0.10	39
VL T	VAULTED	608	0.05	30
RBF	RAISED BSMNT	1132	0.75	849
GLA:		3,175	7,826	4,857

2021 BASE YEAR BUILDING VALUATION

Market Cost New: \$ 643,018
 Year Built: 2001
 Condition For Age: GOOD 11 %
 Physical:
 Functional:
 Economic:
 Temporary:
 Total Depreciation: 11 %
 Building Value: \$ 572,300



OWNER INFORMATION		SALES HISTORY				PRICE GRANTOR
FRANZ, THOMAS	FRANZ, BARBARA	DATE	BOOK	PAGE	TYPE	
66 PANORAMA LANE		11/19/2019	4482	270	Q1	575,000 HANDIBODE, FRANK M
HEBRON, NH 03241		09/08/1995	2158	197	QV	75,000 JACKSON, STANLEY

LISTING HISTORY	NOTES
10/14/20 KCVM SALES VERIFICATION	LOT 6 BEAR MT BLUFF; BEIGE; EX VU OF MTNS & LAKE; 11/09; HSU OVER
08/31/18 KCVE	GAR MEAS 12; HSU OVER KIT MEAS 6; DNP HEARTH IN BMF; BMF ALSO
02/07/18 INSP	HAS CARPET; 5 FIX IN MSTR BTH; HD TILE IN KIT; DNP SM LT NEXT TO
08/29/16 MSHC	SHED; 8/18; NOH; 4-SALE AP=\$610,000;6" X 8' BUMP OUT ON HSE DNP,INFO
07/31/13 KCVE	FROM H.O 3BED PER MLS, HDWD/GRANITE W/ ISLAND
01/25/13 INSP	
06/28/11 MSHN	
11/10/09 MSAL	

EXTRA FEATURES VALUATION

Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes
SHED-WOOD	108	12 x 9	208	10.00	60	1,348	ON BLOCKS
FIREPLACE 1-CUST	1		100	5,000.00	100	5,000	
LEAN-TO	36	6 x 6	400	4.00	40	230	
PATIO	135	15 x 9	179	7.00	25	423	SHAPE-UNDER DECK
						7,000	

MUNICIPAL SOFTWARE BY AVITAR

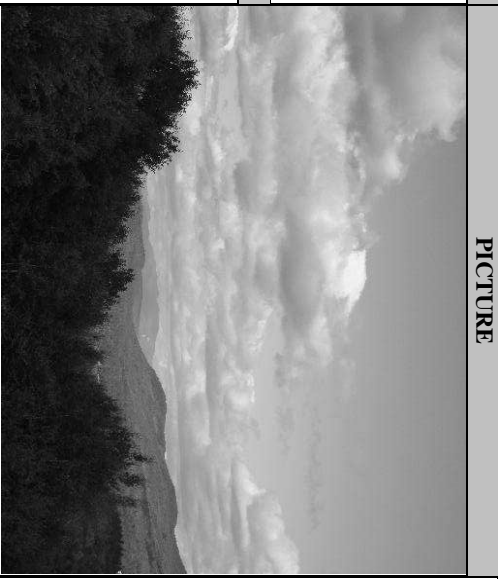
HEBRON ASSESSING OFFICE

Year	Building	Features	Land
2019	\$ 263,900	\$ 4,300	\$ 286,100
		Parcel Total: \$ 554,300	
2020	\$ 262,600	\$ 4,900	\$ 286,100
		Parcel Total: \$ 553,600	
2021	\$ 380,200	\$ 7,000	\$ 230,900
		Parcel Total: \$ 618,100	

LAND VALUATION

Zone:	RURAL DISTRICT	Minimum Acreage:	2.00	Minimum Frontage:	150	Site:	AVERAGE	Driveway:	PAVED	Road:	PAVED				
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes	
1F RES	2,000 ac	93,000 G	120	100	100	100	100	90--ROLLING	100	100,400	0	N	100,400		
1F RES	3,000 ac	x 2,000 X	100					85--MODERATE	100	5,100	0	N	5,100		
VIEW		LAKES/MOUNTAINS, WIDE, TOP 75, DISTANT							100	125,400			125,400	VU	
											5,000 ac			230,900	

LAST REVALUATION: 2021





OWNER
FRANZ, THOMAS
 FRANZ, BARBARA
 66 PANORAMA LANE
 HEBRON, NH 03241

TAXABLE DISTRICTS
 District: BRID-HEB VILL
 Percentage: % 100

PERMITS

Date	Permit ID	Permit Type	Notes
06/06/06	06-019	EXTERIOR ONLY	EMERGENCY GENERATOR

BUILDING DETAILS

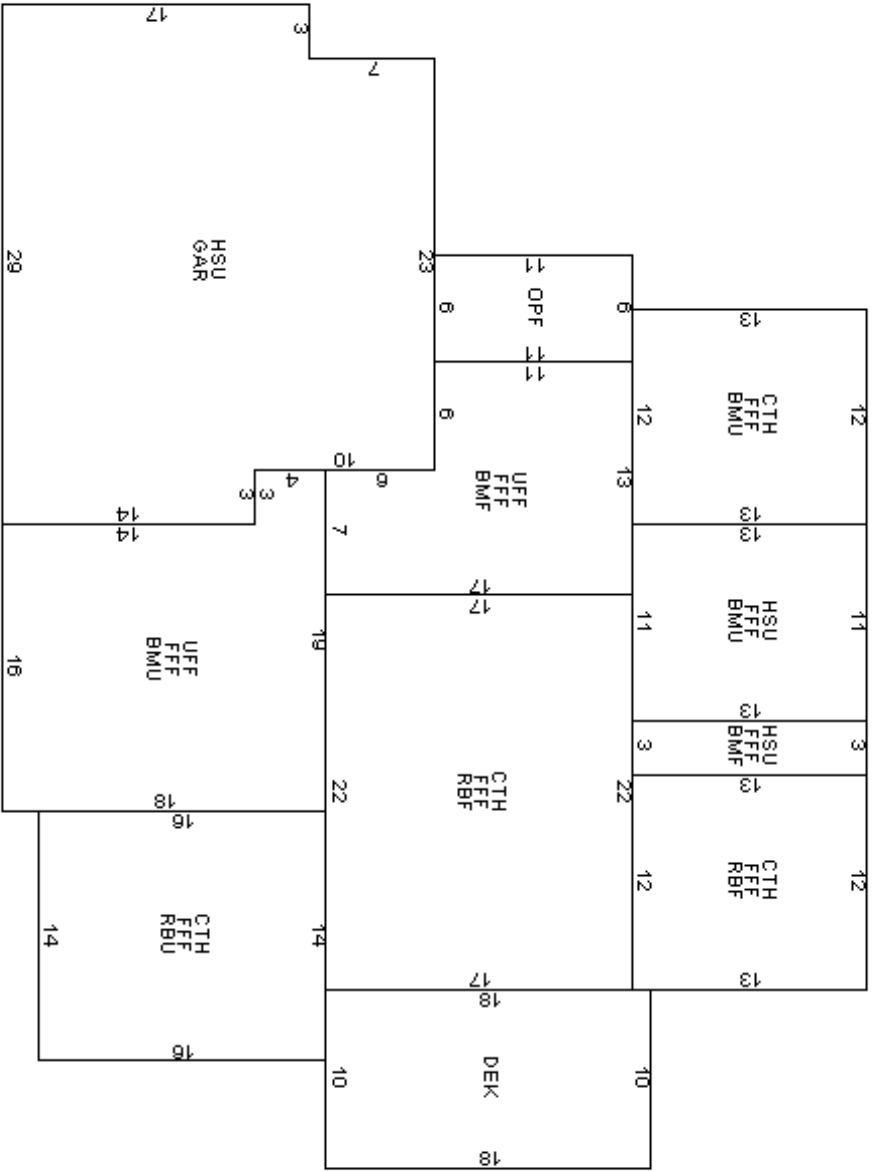
Model: 2.00 STORY CONTEMP
 Roof: GABLE OR HIP/ASPHALT
 Ext: VINYL SIDING
 Int: DRYWALL
 Floor: HARDWOOD/CARPET
 Heat: OIL/HOT WATER
 Bedrooms: 3 Baths: 2.5 Fixtures: 10
 Extra Kitchens: Fireplaces:
 A/C: No Generators: 1
 Quality: A4 EXC
 Com. Wall:
 Size Adj: 0.8961 Base Rate: RSA 112.00
 Bldg. Rate: 1.2284
 Sq. Foot Cost: \$ 137.59

BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
HSU	1/2 STRY UNFIN	827	0.15	124
GAR	GARAGE ATTCHD	645	0.45	290
UFF	UPPER FLR FIN	485	1.00	485
FFF	FST FLR FIN	1577	1.00	1577
BSMNT	BSMNT	599	0.15	90
CTH	CATHEDRAL	910	0.10	91
RBU	RAISED BSMNT	224	0.25	56
DEK	DECK/ENTRANCE	180	0.10	18
RBF	RAISED BSMNT	530	0.75	398
OPF	OPEN PORCH	66	0.25	17
BMF	BSMNT FINISHED	224	0.30	67
GLA:	2,062	6,267		3,213

2021 BASE YEAR BUILDING VALUATION

Market Cost New: \$ 442,077
 Year Built: 1998
 Condition For Age: GOOD 13 %
 Physical: WH 1 %
 Functional: 1 %
 Economic:
 Temporary:
 Total Depreciation: 14 %
 Building Value: \$ 380,200



OWNER INFORMATION	SALES HISTORY			NOTES	
SEIFERT, WILLIAM J. AND KARRIANN S.	Date	Book	Page	Type	Price Grantor
HEBRON, NH 03241	06/03/2019	4439	566	Q1	257,000 RAMSAY, GORDON C AND
PO BOX 128					

LISTING HISTORY	NOTES
04/19/21 KCPR V-SALE	GREY; 4/10 PU 2 SHEDS & LT; 6/15 NOH; PU DEK EST ADDED BEFORE 4/1; 4SALE (CENTURY 21 744-5411); 7/20; INFO FROM HO (MRS); NEW ROOF
01/18/21 KCVM	PRIOR TO SALE; DEK & PAT EST=FENCED; 1/21; PU GEN & AC-2 MINI
07/20/20 KCVM	SPLITS AFTER SALE; 4/21; NO START TO SOLAR NOT UNTIL MAY; CK 22; PU
01/01/20 INSP	32 SOLAR FOR 2022;
06/05/15 JDVM	
05/29/15 INSP	
04/10/10 JBPM	
12/03/07 MAIL	

Feature Type	Units	Length	Width	Size Adj	Rate	Cond	Market Value	Notes
SHED-WOOD	256	16	x	16	123	10,00	80	2,519
SHED-EQUIPMENT	96	8	x	12	227	8,00	60	1,046
LEAN-TO	40	5	x	8	400	4,00	25	160 ATT TO SHED -EQ
PATIO	30	6	x	5	400	7,00	20	168 EST
								3,900

Year	Building	Features	Land
2019	\$ 129,500	\$ 4,000	\$ 91,500
2020	\$ 136,600	\$ 2,900	\$ 91,500
2021	\$ 205,000	\$ 3,900	\$ 104,000
		Parcel Total: \$ 312,900	

Zone: RURAL DISTRICT	Minimum Acreage: 2.00	Minimum Frontage: 150	Site: AVERAGE	Driveway: GRAVEL/DIRT	Road: GRAVEL/DIRT									
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
IF RES	2,000 ac	93,000	D	90	100	95	95	-- MILD	100	71,800	0	N	71,800	
IF RES	11.140 ac	x 2,000	X	88				-- ROLLING	100	17,600	0	N	17,600	
IF RES	600,000 ft	x 60	D	90				-- ROLLING	50	14,600	0	N	14,600	LTD/SHAPE
	13.140 ac									104,000			104,000	

LAND VALUATION

LAST REVALUATION: 2021

MUNICIPAL SOFTWARE BY AVITAR

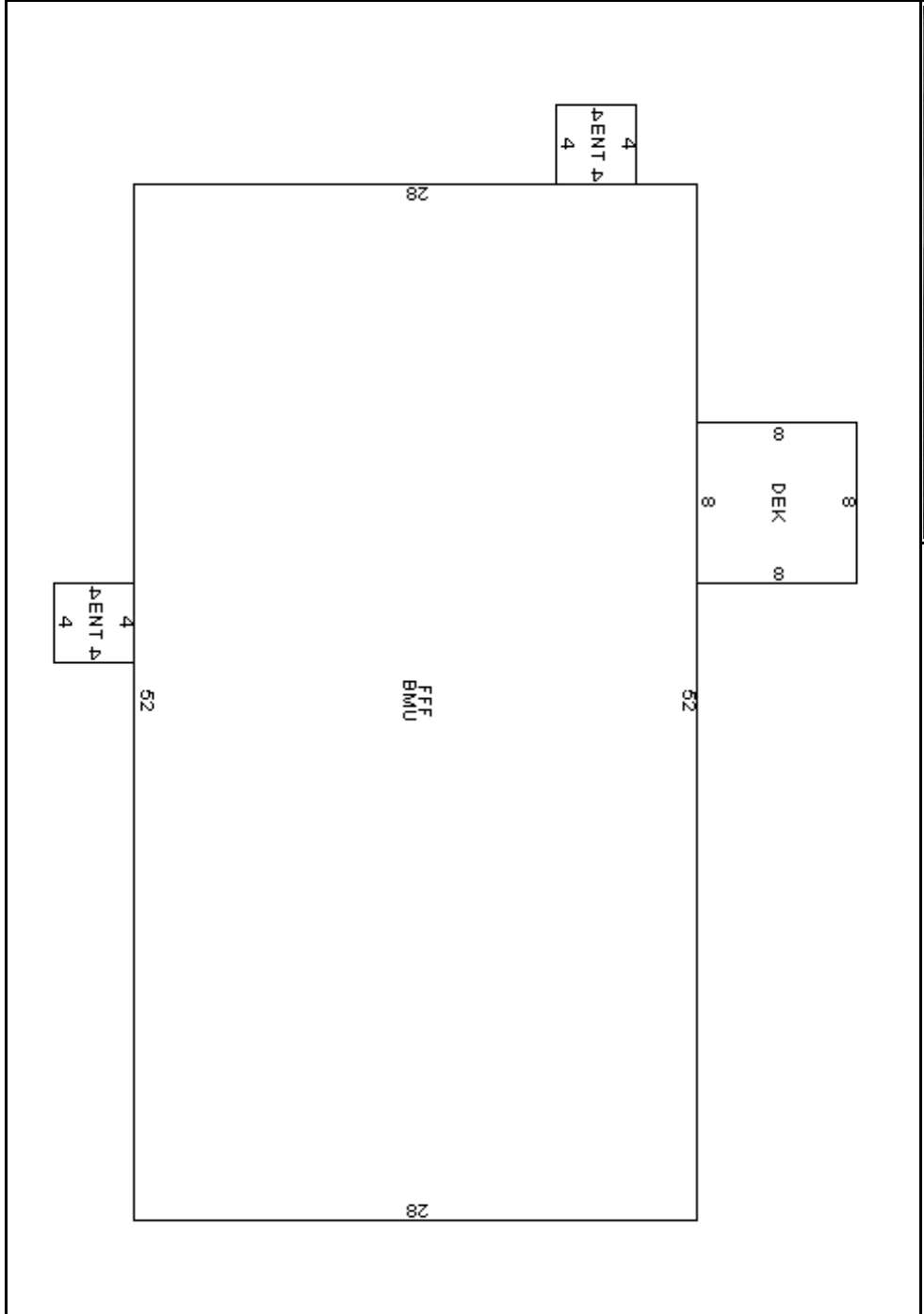
HEBRON ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE



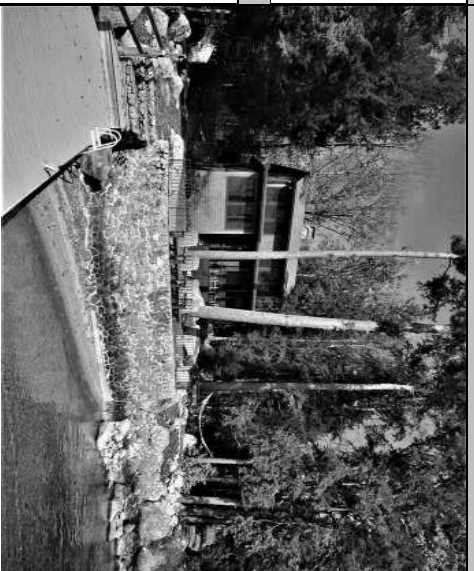
OWNER		TAXABLE DISTRICTS	
SEIFERT, WILLIAM J. AND KARRIAN		District	Percentage
PO BOX 128		BRID-HEB VILL	% 100
HEBRON, NH 03241			
PERMITS			
Date	Permit ID	Permit Type	Notes
01/07/21	2021-01	EXTERIOR ONLY	GROUND MOUNTED SOLAR
09/02/20	2020-34	EXTERIOR ONLY	GENERATOR, RINNMAI HEAT
05/14/09	2009-09	SHED	26X16X13 STORAGE SHED

BUILDING DETAILS	
Model:	1.00 STORY RANCH
Roof:	GABLE OR HIP/PREFAB METALS
Ext:	VINYL SIDING
Int:	DRYWALL
Floor:	CARPET/VINYL/LAMINATE
Heat:	OIL/HOT WATER
Bedrooms:	3
Baths:	2.0
Fixtures:	
Extra Kitchens:	Fireplaces:
A/C:	Yes 100.00 %
Generators:	1
Quality:	A0 AVG
Com. Wall:	
Size Adj:	1.0743
Base Rate:	RSA 112.00
Bldg. Rate:	1.2645
Sq. Foot Cost:	\$ 141.62



BUILDING SUB AREA DETAILS				
ID	Description	Area	Adj.	Effect.
FFF	FST FLR FIN	1456	1.00	1456
BMU	BSMNT	1456	0.15	218
ENT	ENTRY WAY	32	0.10	3
DEK	DECK/ENTRANCE	64	0.10	6
GLA:	1,456	3,008		1,683

2021 BASE YEAR BUILDING VALUATION	
Market Cost New:	\$ 238,346
Year Built:	2002
Condition For Age:	AVERAGE
Physical:	14 %
Functional:	
Economic:	
Temporary:	
Total Depreciation:	14 %
Building Value:	\$ 205,000

OWNER INFORMATION	SALES HISTORY	PICTURE																								
NOGEOLO KERR FAMILY LIVING TRUST NOGEOLO, LISAI & DOUGLAS A TRUSTEES 24 FULLER STREET GLOUCESTER, MA 01930	<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>06/25/2021</td> <td>4643</td> <td>0694</td> <td>U138</td> <td>1</td> <td>KERR, DOUGLAS A.</td> </tr> <tr> <td>12/17/2020</td> <td>4585</td> <td>894</td> <td>Q1</td> <td>1,500,000</td> <td>DONOVAN, DARREN J.</td> </tr> <tr> <td>09/30/2011</td> <td>3821</td> <td>0391</td> <td>Q1</td> <td>572,533</td> <td>SALO, PLUMA E. TRUSTEE</td> </tr> </tbody> </table>	Date	Book	Page	Type	Price	Grantor	06/25/2021	4643	0694	U138	1	KERR, DOUGLAS A.	12/17/2020	4585	894	Q1	1,500,000	DONOVAN, DARREN J.	09/30/2011	3821	0391	Q1	572,533	SALO, PLUMA E. TRUSTEE	
Date	Book	Page	Type	Price	Grantor																					
06/25/2021	4643	0694	U138	1	KERR, DOUGLAS A.																					
12/17/2020	4585	894	Q1	1,500,000	DONOVAN, DARREN J.																					
09/30/2011	3821	0391	Q1	572,533	SALO, PLUMA E. TRUSTEE																					

LISTING HISTORY	NOTES
04/15/21 KCVN SALES VERIFICATION 08/03/18 KCVN 02/07/18 INSP MARKED FOR INSPECTION 02/07/13 KCVN 01/25/13 INSP MARKED FOR INSPECTION 08/14/09 MFVM 06/16/09 INSP MARKED FOR INSPECTION 09/03/04 CMHC	100' WF; ALSO SANDY W/NICE WALL=AVG; 2/13 RESKETCH, PU NEW ADDTN, ORIG 20X28 RENOVTD, NEW KITCH PINE/SO APSTONE, HEAT, 2ND BATH, CRL=FDNT 4; SIDING=CEDAR SHAKES, COMPLETE BY 4/1/13 NEW SEPTIC + WELL; 09/13 DUE TO RENOV; ADJ COND TO GOOD; 8/18; INFO FROM HO, DECLINED INT; ADD GEN; PAT & DEK; 4/21 CORR CRL, PER MLS HDWD/GRANITE W/ ISLAND; CEDAR=WD SHINGLE;

Feature Type	Units	Length	Width	Size Adj	Rate	Cond	Market Value	Notes
GARAGE-1 STY	308	22 x 14		112	30.00	50	5,174	
SHED-WOOD	252	18 x 14		123	10.00	50	1,550	ATT 22X14
DECK	288	36 x 8		116	7.00	50	1,169	SHAPE AT H20
FIREPLACE 1-CUST	1			100	5,000.00	100	5,000	FS INT
DECK	48	8 x 6		393	7.00	20	264	PLATFORM
PATIO	64	8 x 8		310	7.00	50	694	SHAPE
							13,900	

Year	Building	Features	Land
2019	\$ 136,500	\$ 9,700	\$ 581,900
			Parcel Total: \$ 728,100
2020	\$ 136,500	\$ 9,700	\$ 581,900
			Parcel Total: \$ 728,100
2021	\$ 272,200	\$ 13,900	\$ 1,208,800
			Parcel Total: \$ 1,494,900

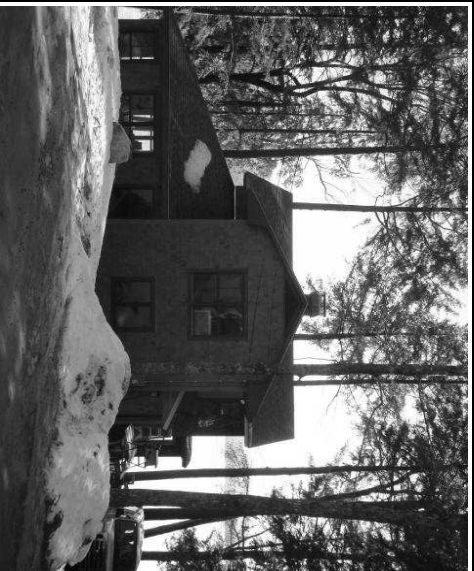
LAND VALUATION

Zone:	LAKE DISTRICT	Minimum Acreage:	2.00	Minimum Frontage:	150	Site:	VERY GOOD	Driveway:	PAVED	Road:	GRAVEL/DIRT			
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
IF RES WTRFRNT	1,000 ac	91,000	C	80	110	95	100	95 -- MILD	95	68,700	0	N	68,700	SHDW
IF RES WTRFRNT	0,300 ac	x 2,000	X	100				90 -- ROLLING	10	100	0	N	100	WET
NEWFOUND LAKE	100,000 wf	MAIN BODY, GRASSY AND/OR WALL						95 -- MILD	100	1,140,000	0		1,140,000	SM LS/RETAINWALL
											1,300 ac	1,208,800	1,208,800	

LAST REVALUATION: 2021

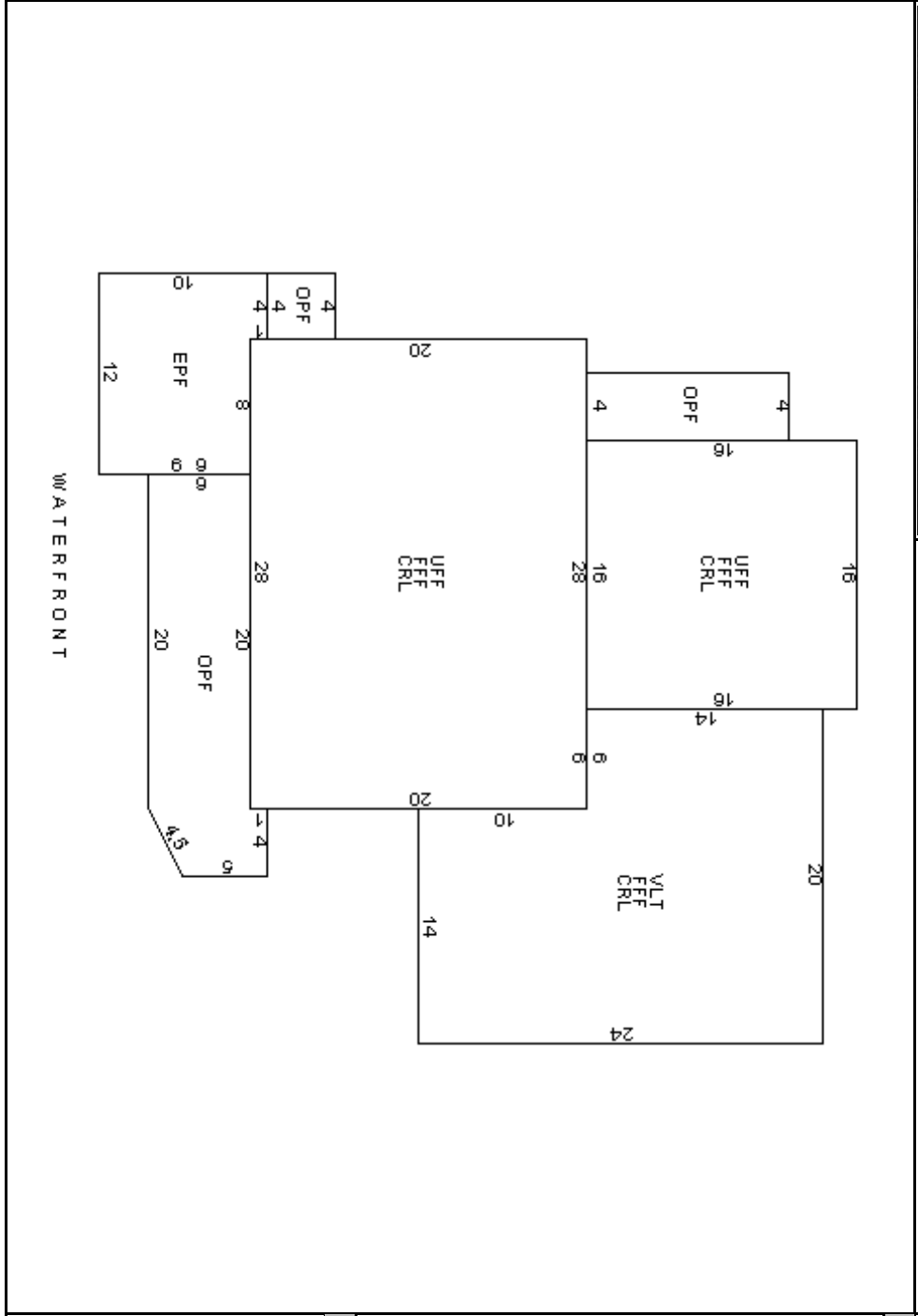
HEBRON ASSESSING OFFICE

MUNICIPAL SOFTWARE BY AVITAR



OWNER		TAXABLE DISTRICTS	
NOGEO KERR FAMILY LIVING TR NOGEO, LIISAI & DOUGLAS A TRUSTEES 24 FULLER STREET GLOUCESTER, MA 01930		District	Percentage
		BRID-HEB VILL	% 100
PERMITS			
Date	Permit ID	Permit Type	Notes
10/02/12	2012-12	ADDITON	NEW WINDOWS & ADDITIO

BUILDING DETAILS	
Model: 2.00 STORY CAMP	
Roof: GABLE OR HIP/ASPHALT	
Ext: CEDAR/REDWD	
Int: WOOD/LOG/DRYWALL	
Floor: HARDWOOD	
Heat: GAS/EA DUCTED	
Bedrooms: 4	Baths: 2.0
	Fixtures: 6
Extra Kitchens:	Fireplaces:
A/C: No	Generators: 1
Quality: A2 AVG+20	
Com. Wall:	
Size Adj: 0.9781	Base Rate: RSA 112.00
	Bldg. Rate: 1.2056
	Sq. Foot Cost: \$ 135.03



BUILDING SUB AREA DETAILS			
ID	Description	Area	Adj. Effect.
UFF	UPPER FLR FIN	816	1.00 816
FFF	FST FLR FIN	1236	1.00 1236
CRL	CRAWL SPACE	1236	0.05 62
VLT	VAULTED	420	0.05 21
OPF	OPEN PORCH	208	0.25 52
EPF	ENCLSD PORCH	112	0.70 78
GLA:	2,052	4,028	2,265

2021 BASE YEAR BUILDING VALUATION	
Market Cost New:	\$ 305,843
Year Built:	1948
Condition For Age:	EXCELLENT
Physical:	11 %
Functional:	
Economic:	
Temporary:	
Total Depreciation:	11 %
Building Value:	\$ 272,200

OWNER INFORMATION

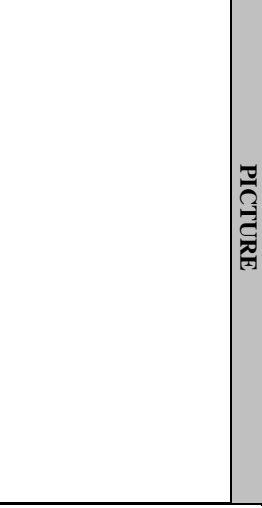
NEWMAN, NICOLE L

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
04/19/2021	4622	0314	Q1	360,000	HARDY, DAVID R.
11/01/2007	3463	0448	Q1	350,000	SCHNEIDER, JOHN D & PA
07/24/2006	3308	0191	U138		SCHNEIDER, JOHN
10/09/2003	2905	942	U138		2,666 SCHNEIDER, HELEN S
05/20/2003	2822	428	U114		138,000 KIRBY, ALICE

NOTES

HEBRON COMMON WHITE, SEE ATT DRAWING; 8/13 NOH; CORR SKETCH; 7/18; NOH;



LISTING HISTORY

07/05/18	KCVM	
02/07/18	INSP	MARKED FOR INSPECTION
08/06/13	KCVM	
01/25/13	INSP	MARKED FOR INSPECTION
04/15/09	MVPM	
04/25/05	ETPR	
05/04/04	CMPE	
11/12/03	BNUL	

EXTRA FEATURES VALUATION

Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes
GARAGE-1 STY	504	28 x 18	92	30.00	80	11,128	
FIREPLACE 1-STAND	1		100	3,000.00	100	3,000	
						14,100	

MUNICIPAL SOFTWARE BY AVITAR

HEBRON ASSESSING OFFICE

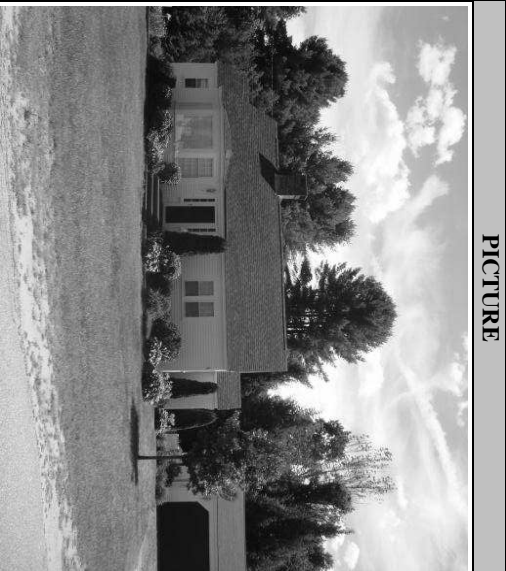
PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2019	\$ 171,000	\$ 9,100	\$ 51,100
			Parcel Total: \$ 231,200
2020	\$ 171,000	\$ 9,100	\$ 51,100
			Parcel Total: \$ 231,200
2021	\$ 238,500	\$ 14,100	\$ 73,500
			Parcel Total: \$ 326,100

LAND VALUATION

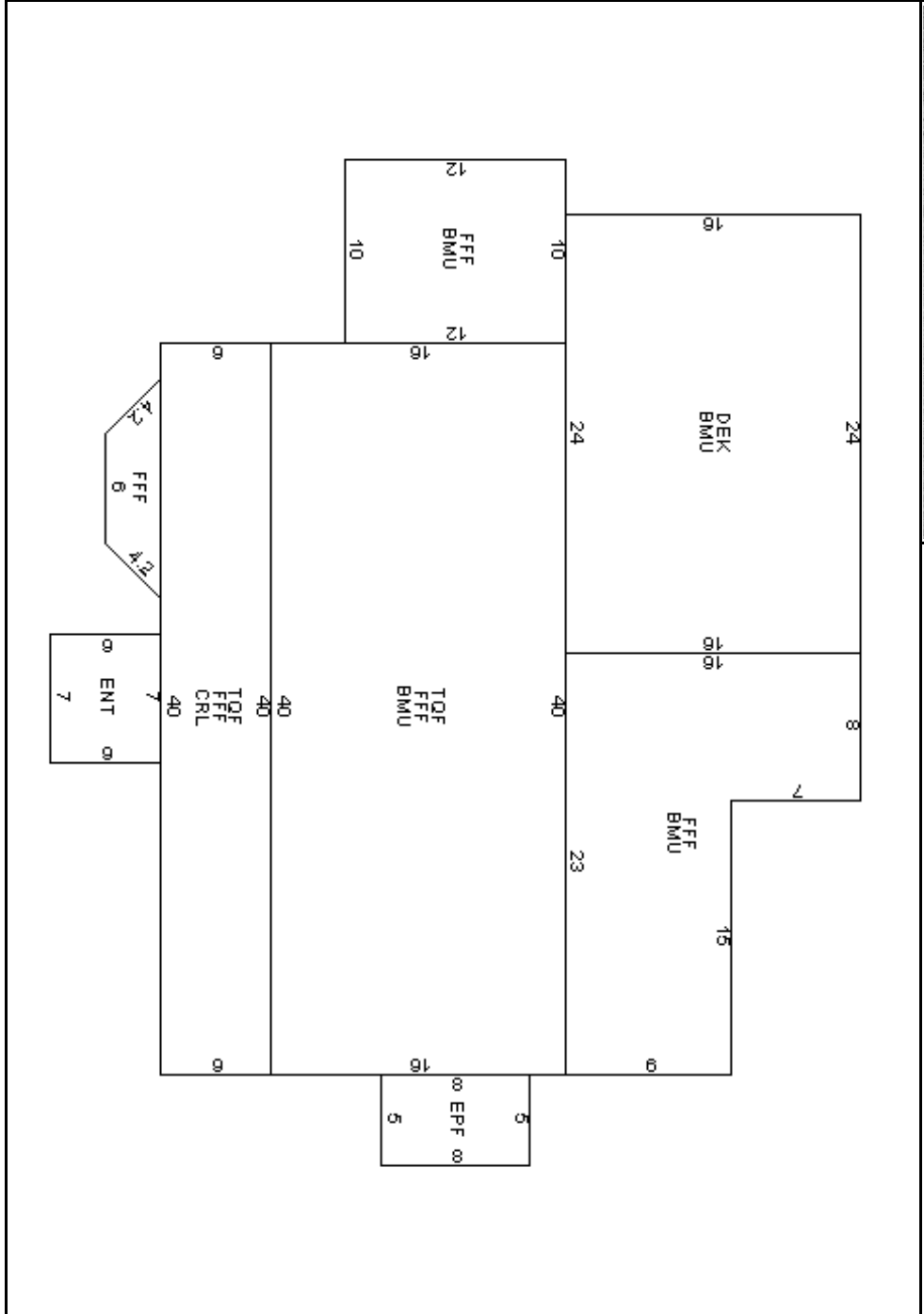
LAST REVALUATION: 2021

Zone:	COMM HISTORIC DIST	Minimum Acreage:	1.00	Minimum Frontage:	150	Site:	GOOD	Driveway:	GRAVEL/DIRT	Road:	PAVED			
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
IF RES	0.300 ac	67,000 F	110	105	100	95	100	--	LEVEL	100	73,500	0	N	73,500
												0.300 ac	73,500	73,500



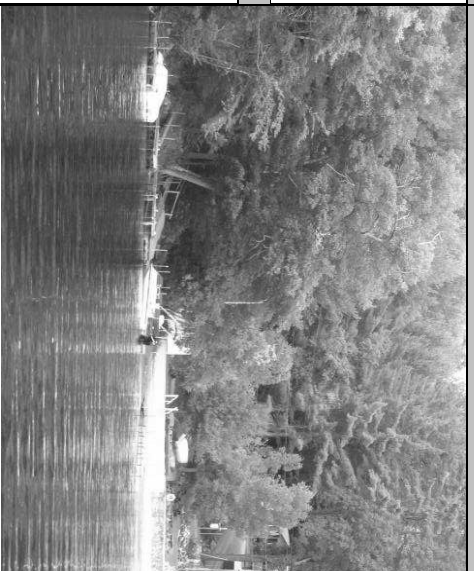
OWNER		TAXABLE DISTRICTS	
NEWMAN, NICOLE L		District	Percentage
5 SCHOOL STREET HEBRON, NH 03241		BRID-HEB VILL	% 100
PERMITS			
Date	Permit ID	Permit Type	Notes
07/23/04	04-024	ALTERATION	WHITE PICKET FENCE

BUILDING DETAILS	
Model: 1.75 STORY CAPE	Roof: GABLE OR HIP/ASPHALT
Ext: CLAP BOARD	Int: DRYWALL/DRYWALL
Heat: OIL/FA DUCTED	Floor: HARDWOOD/PINE/SOFT WD
Bedrooms: 3	Baths: 2.5
Extra Kitchens:	Fireplaces:
A/C: No	Generators:
Quality: A2 AVG+20	
Com. Wall:	
Size Adj: 0.9809	Base Rate: RSA 112.00
	Bldg. Rate: 1.1305
	Sq. Foot Cost: \$ 126.61



BUILDING SUB AREA DETAILS			
ID	Description	Area	Adj. Effect.
TOF	3/4 STRY FIN	880	0.75
BMU	BSMNT	1407	0.15
FFF	FST FLR FIN	1290	1.00
DEK	DECK/ENTRANCE	384	0.10
EPF	ENCLSD PORCH	40	0.70
CRL	CRAWL SPACE	240	0.05
ENT	ENTRY WAY	42	0.10
GLA:	1,950	4,283	2,243

2021 BASE YEAR BUILDING VALUATION	
Market Cost New:	\$ 283,986
Year Built:	1949
Condition For Age:	VERY GOOD
Physical:	16 %
Functional:	
Economic:	
Temporary:	
Total Depreciation:	16 %
Building Value:	\$ 238,500

OWNER INFORMATION	SALES HISTORY		NOTES	PICTURE
SMITH, JANICE ELLEN 5 SLEEPY HOLLOW LN HEBRON, NH 03241	Date	Book Page Type	Price Grantor	
	05/29/2020 10/10/2001	4523 0459 Q1 U V 40	350,000 VAN BUSKIRK, DOUGLAS A 200,000 VAN BUSKIRK, DOUGLAS A	
LISTING HISTORY				

08/04/21 ERHC SALES VERIFICATION	CABIN 6 SHVA : SMALL DECK FOR TRASH CANS- DNPV: NO HEARTH; 8/14
10/15/20 KCVV	INFO FROM HO, DNVI PER HO;10/20; NOH;3RD POSS BDRM W/O CLOSET
06/28/19 KCVV	AND EXT ACC-DNPU
01/02/19 INSP	MARKED FOR INSPECTION
08/15/14 KCVV	MARKED FOR INSPECTION
07/14/14 INSP	MARKED FOR INSPECTION
08/12/09 MFVL	MARKED FOR INSPECTION
06/16/09 INSP	MARKED FOR INSPECTION

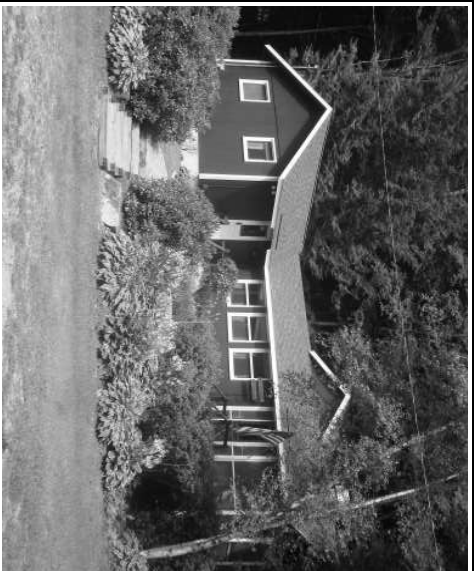
EXTRA FEATURES VALUATION

Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes
SLEEPY HOLLOW AMENITY	1	100	237,000.00	100		237,000	

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2019	\$ 88,800	\$ 120,000	\$ 0
		Parcel Total: \$ 208,800	
2020	\$ 88,800	\$ 120,000	\$ 0
		Parcel Total: \$ 208,800	
2021	\$ 136,900	\$ 237,000	\$ 0
		Parcel Total: \$ 373,900	

LAND VALUATION
 Zone: LAKE DISTRICT Minimum Acreage: 2.00 Minimum Frontage: 150
 Land Type 1F RES Neighborhood: D Cond Ad Valorem SPI R Tax Value Notes
 0 ac
 Site: AVERAGE Driveway: PAVED Road: PAVED
LAST REVALUATION: 2021



OWNER
SMITH, JANICE ELLEN
 5 SLEEPY HOLLOW LN
 HEBRON, NH 03241

TAXABLE DISTRICTS

District	Percentage
BRID-HEB VILL	% 100

PERMITS

Date	Permit ID	Permit Type	Notes

BUILDING DETAILS

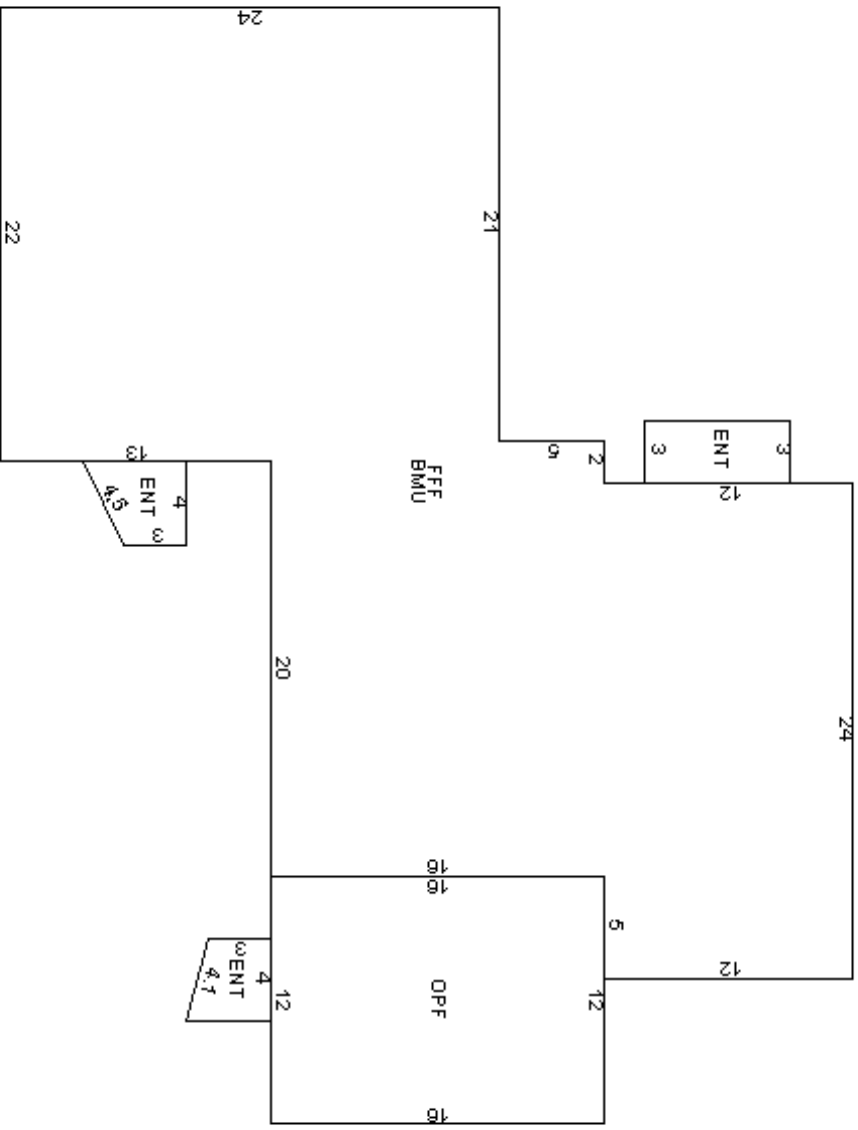
Model: 1.00 STORY RANCH
 Roof: GABLE OR HIP/ASPHALT
 Ext: PREFAB WD PNL
 Int: DRYWALL/WOOD/LOG
 Floor: CARPET/LINOLEUM OR SIM
 Heat: GAS/EA DUCTED
 Bedrooms: 2 Baths: 1.0 Fixtures: 3
 Extra Kitchens: Fireplaces:
 A/C: No Generators:
 Quality: A0 AVVG
 Com. Wall:
 Size Adj: 1.1615 Base Rate: RSA 112.00
 Bldg. Rate: 1.1627
 Sq. Foot Cost: \$ 130.22

BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
OPF	OPEN PORCH	192	0.25	48
FFF	FST FLR FIN	1141	1.00	1141
BMU	BSMNT	1141	0.15	171
ENT	ENTRY WAY	51	0.10	5
GLA:	1,141	2,525		1,365

2021 BASE YEAR BUILDING VALUATION

Market Cost New:	\$ 177,750
Year Built:	1936
Condition For Age:	GOOD
Physical:	23 %
Functional:	
Economic:	
Temporary:	
Total Depreciation:	23 %
Building Value:	\$ 136,900



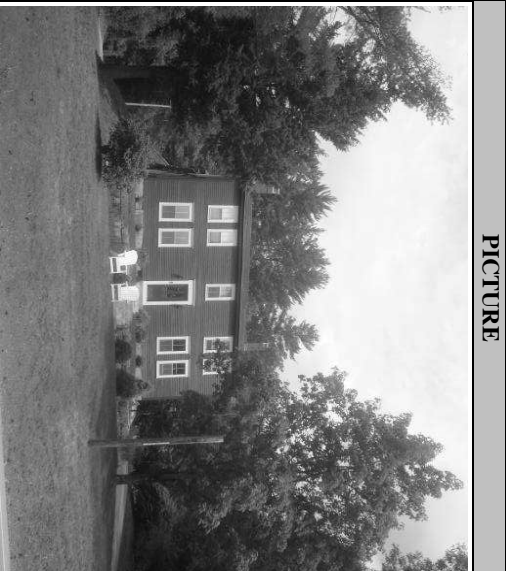
OWNER INFORMATION	SALES HISTORY	PRICE GRANTOR
KAPSTAD, BJORN AND ELAINE	Date	Book Page Type
5 SOUTH MAYHEW TURNPIKE	02/06/2020	4499 0334 Q1
HEBRON, NH 03241	04/19/2016	4199 0511 U137
	05/07/2015	4126 0452 U151
	06/06/2007	3414 0042 Q1
	06/06/2007	3414 0042 Q1
		432,333 FORTESCUE 1996 TRUST,
		432,333 FORTESCUE, SHIRLEY

LISTING HISTORY	NOTES
10/15/20 KCVM SALES VERIFICATION	BLUE: FLAG 4/05 FOR LOT MERGER W/ 2-19; BLOCKED VU - DNP; 1 BED ROOM SEASONAL DNP AS 7TH BED ROOM; "6 CHIMNEYS; 6/15 NOH; EXT GOOD FOR AGE; DNP 2X5 FRONT ENT=SIZE OR 2X4 ENT ON SIDE; XFOBS ON 2-19; 7/16 EST SILL ROT, ETC; 4/17 EST RENOV'S COMPLETE; 4-SALE; SOME INFO FR MLS; 7/20; SPK TO SON NO INFO; MINOR SKETCH ADJ & ADD DEK; HARDWD, GRANITE ISLAND; KITCH + 1 BATH RENOD>REST MIX OF AVE-V. GOOD; SOME WORN AREAS ETC;
07/15/20 KCVM	
01/01/20 INSP MARKED FOR INSPECTION	
04/07/17 KCPE	
04/05/16 MSSR UNMERGER	
06/05/15 JDVM	
05/29/15 INSP MARKED FOR INSPECTION	
07/24/08 MVVL MARKED FOR INSPECTION	

Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes
FIREPLACE 1-STAND	3	100	3,000.00	100		9,000	

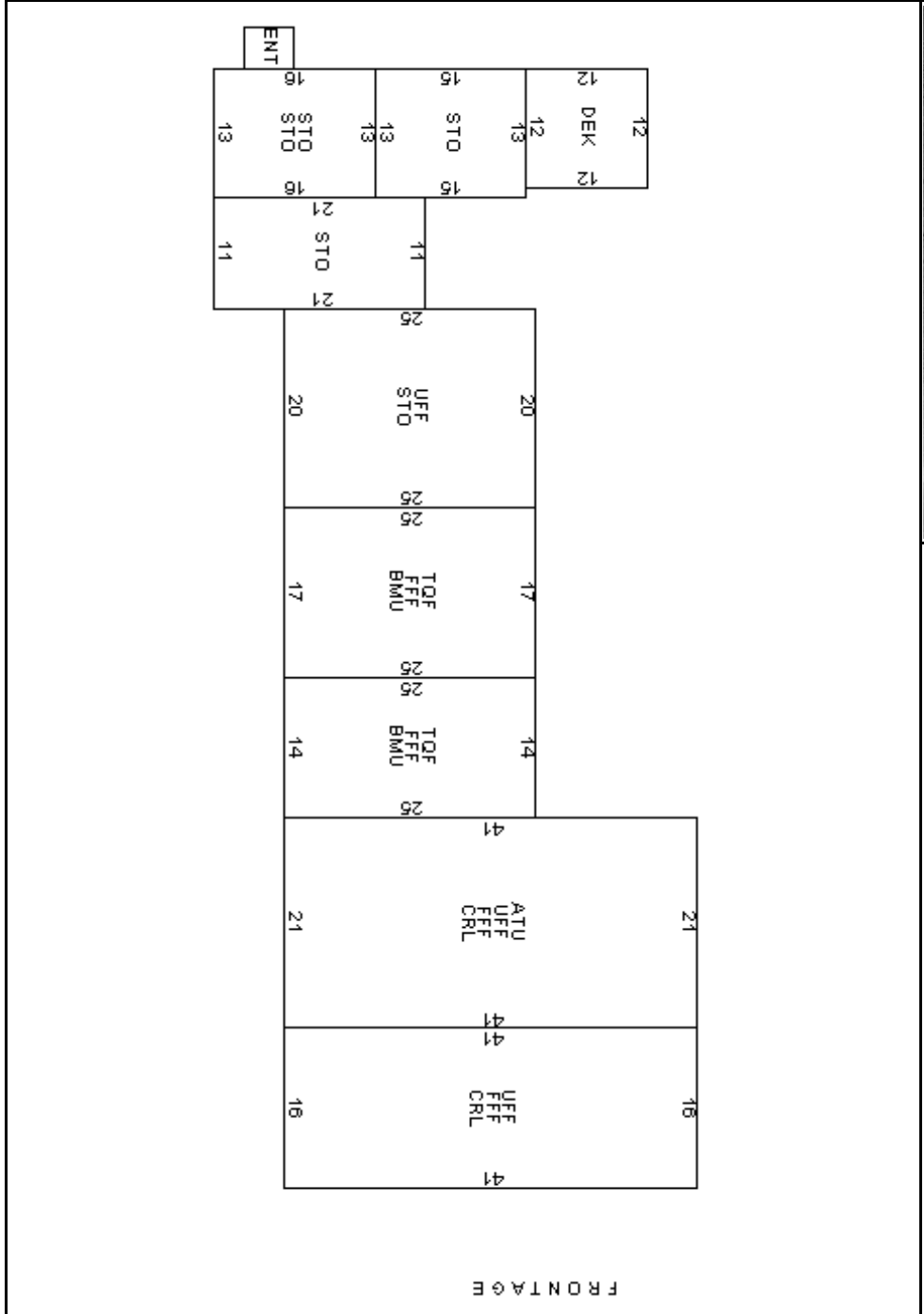
EXTRA FEATURES VALUATION				MUNICIPAL SOFTWARE BY AVITAR			
HEBRON ASSESSING OFFICE				PARCEL TOTAL TAXABLE VALUE			
Year	Building	Features	Land				
2019	\$ 392,400	\$ 9,000	\$ 68,300	Parcel Total: \$ 469,700			
2020	\$ 392,900	\$ 9,000	\$ 68,300	Parcel Total: \$ 470,200			
2021	\$ 483,000	\$ 9,000	\$ 78,200	Parcel Total: \$ 570,200			

LAND VALUATION										LAST REVALUATION: 2021		
Zone: LAKE DISTRICT										Site: AVERAGE		
Minimum Acreage: 2.00										Driveway: PAVED		
Minimum Frontage: 150										Road: PAVED		
Land Type	Units	Base Rate	NC Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI R	Tax Value	Notes
IF RES	1,210 ac	91,420 E	100	100	100	100	90--ROLLING	95	78,200	0 N	78,200	ROW
	1,210 ac								78,200		78,200	



OWNER		TAXABLE DISTRICTS	
KAPSTAD, BJORN AND ELAINE		District	Percentage
5 SOUTH MAYHEW TURNPIKE		BRID-HEB VILL	% 100
HEBRON, NH 03241			
PERMITS			
Date	Permit ID	Permit Type	Notes

BUILDING DETAILS	
Model: 2.50 STORY NEW ENGLAN	Roof: GABLE OR HIP/ASPHALT
Ext: CEDAR/REDWD	Int: PLASTERED
Floor: HARDWOOD/PINE/SOFT WD	Heat: OIL/HOT WATER
Bedrooms: 6	Baths: 6.5
Extra Kitchens:	Fireplaces:
A/C: No	Generators:
Quality: A4 EXC	
Com. Wall:	
Size Adj: 0.8141	Base Rate: RSA 112.00
	Bldg. Rate: 1.1489
	Sq. Foot Cost: \$ 128.67



ID	Description	Area	Adj.	Effect.
12 DEK	DECK/ENTRANCE	144	0.10	14
12 STO	STORAGE AREA	1342	0.25	336
13 ENT	ENTRY WAY	20	0.10	2
11 UFF	UPPER FLR FIN	2017	1.00	2017
20 TOF	3/4 STRY FIN	775	0.75	581
17 FFF	FST FLR FIN	2292	1.00	2292
14 BMU	BSMNT	775	0.15	116
21 ATU	ATTIC	861	0.10	86
16 CRL	CRAWL SPACE	1517	0.05	76
GLA:	4,890	9,743		5,520

2021 BASE YEAR BUILDING VALUATION

Market Cost New:	\$ 710,258
Year Built:	1791
Condition For Age:	VERY GOOD
Physical:	C-NOTES
Functional:	3 %
Economic:	
Temporary:	
Total Depreciation:	32 %
Building Value:	\$ 483,000

OWNER INFORMATION		SALES HISTORY				NOTES	PICTURE
GESSIN, SCOTT AND KAREN	207 SEEKONK STREET	Date	Book	Page	Type		
		12/16/2020	4585	538	Q1	285,000	HILLSIDE INN #11, LLC
		10/21/2013	4020	0006	Q1	148,000	CORNELLIER, STEVEN K.
		11/12/2002	2737	0193	Q1	135,000	THERWAY, WILLIAM J & A
NORTHFOLK, MA 02056							

LISTING HISTORY		NOTES
04/14/21	KCVM SALES VERIFICATION	
06/14/19	KCVM	NOH
01/02/19	INSP	
08/27/14	KCVM	
07/14/14	INSP	
07/31/08	MVVM	
07/10/08	INSP	
10/13/04	CMUM	

EXTRA FEATURES VALUATION							
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes
HILLSIDE INN AMENITY	1			100	195,000.00	100	195,000

PARCEL TOTAL TAXABLE VALUE			
Year	Building	Features	Land
2019	\$ 65,500	\$ 100,000	\$ 0
		Parcel Total: \$ 165,500	
2020	\$ 65,500	\$ 100,000	\$ 0
		Parcel Total: \$ 165,500	
2021	\$ 97,200	\$ 195,000	\$ 0
		Parcel Total: \$ 292,200	

LAND VALUATION

Zone: LAKE DISTRICT Minimum Acreage: 2.00 Minimum Frontage: 150 Site: AVERAGE Driveway: PAVED Road: PAVED

Land Type 1F RES Neighborhood: E Cond Ad Valorem SPI R Tax Value Notes

0 ac

LAST REVALUATION: 2021



OWNER **TAXABLE DISTRICTS** **BUILDING DETAILS**

GESSIN, SCOTT AND KAREN
 207 SEEKONK STREET
 NORTHFOLK, MA 02056

District BRID-HEB VILL **Percentage** % 100

Model: 1.00 STORY CONDO
Roof: GABLE OR HIP/ASPHALT
Ext: VINYL SIDING
Int: DRYWALL
Floor: CARPET
Heat: ELECTRIC/RAD ELECT

PERMITS		Notes
Date	Permit ID	Permit Type

Bedrooms: 2 **Baths:** 2.0 **Fixtures:**

Extra Kitchens: **Fireplaces:**

A/C: No **Generators:**

Quality: A0 AVG

Com. Wall:

Size Adj: 1.2977 **Base Rate:** RCG 112.00

Base Rate: 1.3275

Sq. Foot Cost: \$ 148.69

BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
FFF	FST FLR FIN	1044	1.00	1044
SLB	SLAB	1044	0.00	0
DEK	DECK/ENTRANCE	96	0.10	10
GLA:	1,044	2,184		1,054

15			
DEK			
18		36	
29	FFF SLB		29
			36

2021 BASE YEAR BUILDING VALUATION

Market Cost New: \$ 156,719

Year Built: 1790

Condition For Age: GOOD **38 %**

Physical:

Functional:

Economic:

Temporary:

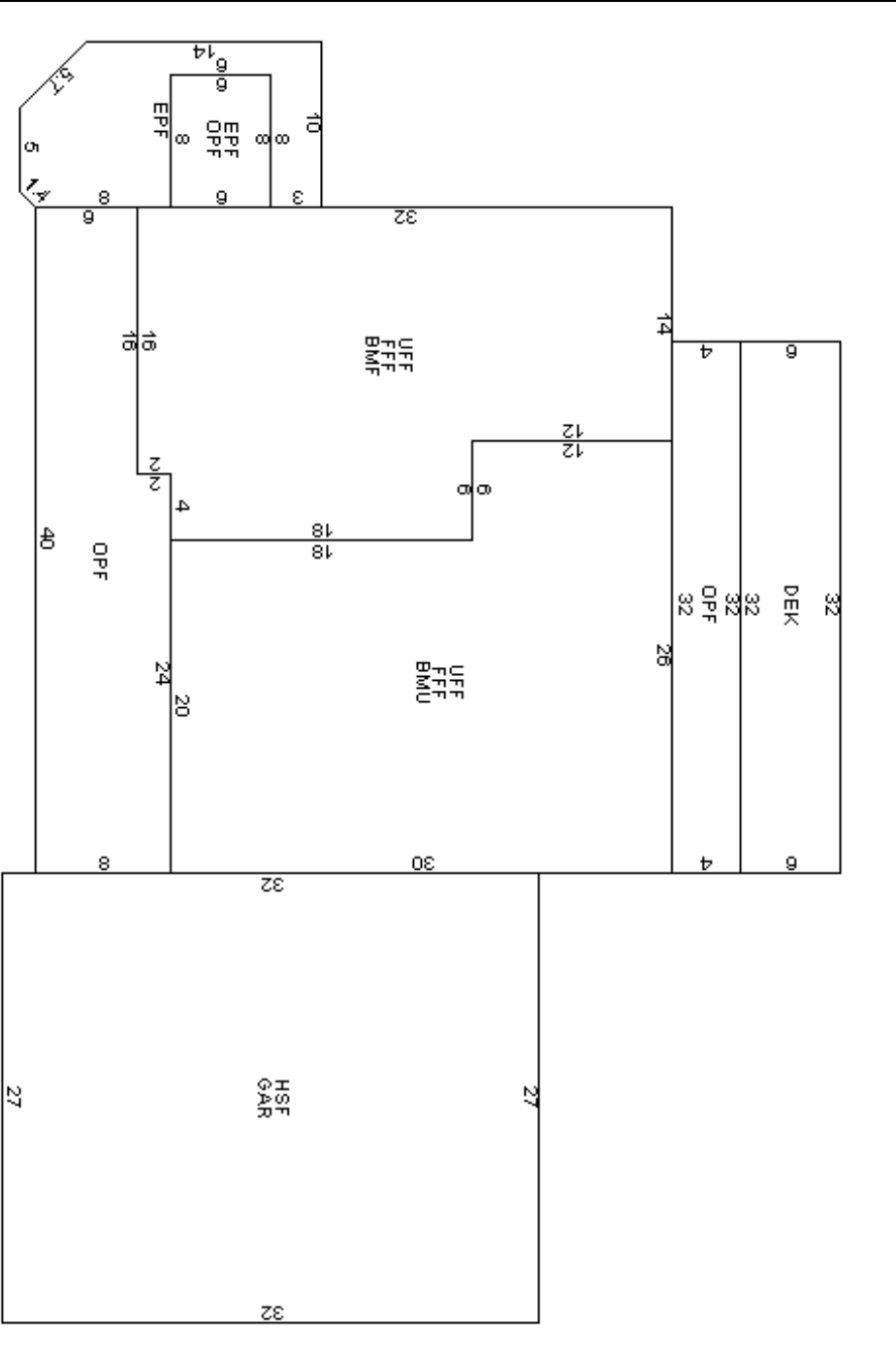
Total Depreciation: 38 %

Building Value: \$ 97,200



OWNER		TAXABLE DISTRICTS	
DELLACANONICA, RICHARD H REVOC		District	Percentage
DELLACANONICA, DEBRA & RICHARD TR		BRID-HEB VILL	% 100
92A NASHUA ROAD			
PEPPERELL, MA 01463			
PERMITS			
Date	Permit ID	Permit Type	Notes
05/30/19	2019-09	EXTERIOR ONLY	WHOLE HOUSE GENERATOR
04/14/10	10-06	SHED	STORAGE SHED FOR LAWN
10/07/08	08-40	ALTERATION	40'X4' ROOF OVERHANG O
09/30/05	05-039	NEW BUILDING	38'X68' SINGLE FAMILY DV

BUILDING DETAILS	
Model: 2.50 STORY CONTEMP	Roof: GABLE OR HIP/ASPHALT
Ext: CEDAR/REDWD	Int: DRYWALL
Floor: HARDWOOD/CARPET	Heat: GAS/EA DUCTED
Bedrooms: 3	Baths: 3.5
Extra Kitchens:	Fixtures: 13
A/C: Yes 100.00 %	Fireplaces:
Quality: A4 EXC	Generators: 1
Com. Wall:	
Size Adj: 0.8654	Base Rate: RSA 112.00
	Bldg. Rate: 1.2678
	Sq. Foot Cost: \$ 141.99



BUILDING SUB AREA DETAILS			
ID	Description	Area	Adj. Effect.
HSF	1/2 STRY FIN	864	0.50 432
GAR	GARAGE ATTCHD	864	0.45 389
OPF	OPEN PORCH	464	0.25 116
UFF	UPPER FLR FIN	1232	1.00 1232
FFF	FST FLR FIN	1232	1.00 1232
BMU	BSMNT	672	0.15 101
BMF	BSMNT FINISHED	560	0.30 168
EPF	ENCLSD PORCH	172	0.70 120
DEK	DECK/ENTRANCE	192	0.10 19
GLA: 2,896		6,252	3,809

2021 BASE YEAR BUILDING VALUATION	
Market Cost New:	\$ 540,840
Year Built:	2006
Condition For Age:	GOOD
Physical:	10 %
Functional:	WH
Economic:	2 %
Temporary:	
Total Depreciation:	12 %
Building Value:	\$ 475,900

OWNER INFORMATION	SALES HISTORY		Price Grantor
GREENWELL FAMILY REVOCABLE TRU	Date	Book Page	Type
GREENWELL, WILLIAM SR T & SHARON M TR	07/16/2021	4650 0083	Q 1
10492 SOLARO STREET	01/31/2008	3486 0781	Q V
FORT MYERS, FL 33913			445,533 CUMMINGS, WILLIAM C. 89,667 ROBERTSON, JOHN C & LY

LISTING HISTORY	NOTES
11/26/18 MSCL	LOT CREATED FROM 18.MF.002B-1; HO STATES MODULAR HOME; 2/15 DNDU TENT GAR; GUARDIAN GENERATOR; 7/18; NOH; 11/18; EST CRL AREA; KIT=MAPL/FMICA; I&E=AVG; 5/27/21 FOR SALE \$419,900 6 DOM
07/09/18 KCVM	
02/07/18 INSP	
02/12/15 MSPR	
09/12/13 KCCL	
07/24/13 KCVM	
01/25/13 INSP	
04/23/10 JBVL	MARKED FOR INSPECTION

EXTRA FEATURES VALUATION							
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes
SHED-WOOD	128	8 x 16	185	10,000	100	2,368	
						2,400	

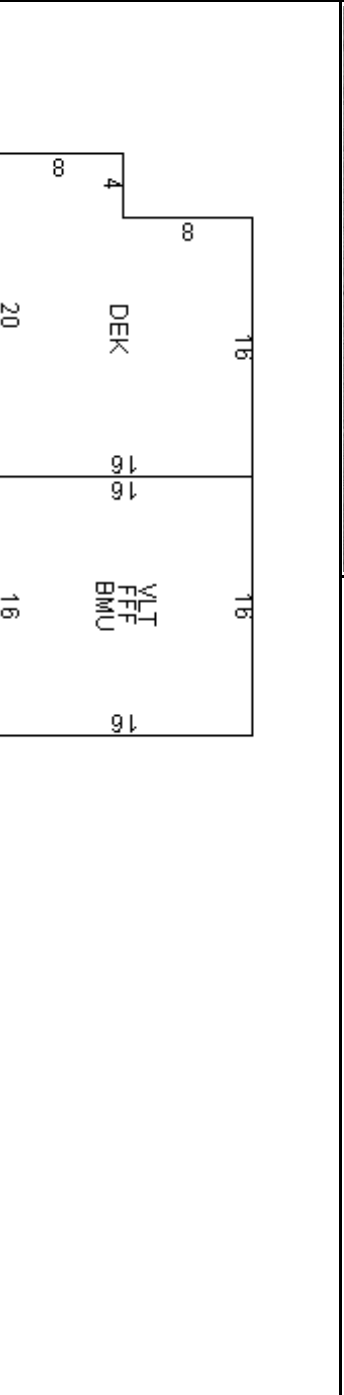
MUNICIPAL SOFTWARE BY AVITAR					
HEBRON ASSESSING OFFICE					
PARCEL TOTAL TAXABLE VALUE					
Year	Building	Features	Land		
2019	\$ 216,500	\$ 1,700	\$ 77,400	Parcel Total: \$ 295,600	
2020	\$ 216,500	\$ 1,700	\$ 77,400	Parcel Total: \$ 295,600	
2021	\$ 306,800	\$ 2,400	\$ 101,800	Parcel Total: \$ 411,000	

LAND VALUATION													
Zone: RURAL DISTRICT						Site: AVERAGE							
Minimum Acreage: 2.00						Minimum Frontage: 150							
Road: PAVED						DriveWAY: GRAVEL/DIRT							
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI R	Tax Value	Notes
1F RES	2,000 ac	93,000 F	110	100	100	95	95 -- MILD	100	92,300	0 N	92,300		
1F RES	3,000 ac	x 2,000 X	100				90 -- ROLLING	100	5,400	0 N	5,400		
1F RES	150,000 ft	x 60 X	100				90 -- ROLLING	50	4,100	0 N	4,100		
	5,000 ac								101,800		101,800		



OWNER		TAXABLE DISTRICTS	
GREENWELL FAMILY REVOCABLE T		District	Percentage
GREENWELL, WILLIAM SR T & SHARON M		BRID-HEB VILL	% 100
10492 SOLARO STREET			
FORT MYERS, FL 33913			
PERMITS			
Date	Permit ID	Permit Type	Notes
08/22/14	2014-20	EXTERIOR ONLY	20X12 TENT STORAGE
04/27/09	2009-06	SHED	8' X 16'SHED WITH GAMBRI

BUILDING DETAILS	
Model: 1.00 STORY RANCH	Fixtures: 6
Roof: GABLE OR HIP/ASPHALT	Fireplaces:
Ext: VINYL SIDING	Generators: 1
Int: DRYWALL	
Floor: CARPET/HARDWOOD	
Heat: GAS/HOT WATER	
Bedrooms: 3	Baths: 2.0
Extra Kitchens:	
A/C: Yes 100.00 %	
Quality: A1 AVG+10	
Com. Wall:	
Size Adj: 0.9535	Base Rate: RSA 112.00
	Bldg. Rate: 1.2114
	Sq. Foot Cost: \$ 135.68



BUILDING SUB AREA DETAILS			
ID	Description	Area	Adj. Effect.
OPF	OPEN PORCH	84	0.25
VLT	VAULTED	256	0.05
DEK	DECK/ENTRANCE	288	0.10
CRL	CRAWL SPACE	144	0.05
GAR	GARAGE ATTCHD	528	0.45
FFF	FST FLR FIN	1912	1.00
BMU	BSMNT	1768	0.15
GLA: 1,912		4,980	2,485

2021 BASE YEAR BUILDING VALUATION	
Market Cost New:	\$ 337,165
Year Built:	2008
Condition For Age:	GOOD
Physical:	9 %
Functional:	
Economic:	
Temporary:	
Total Depreciation:	9 %
Building Value:	\$ 306,800

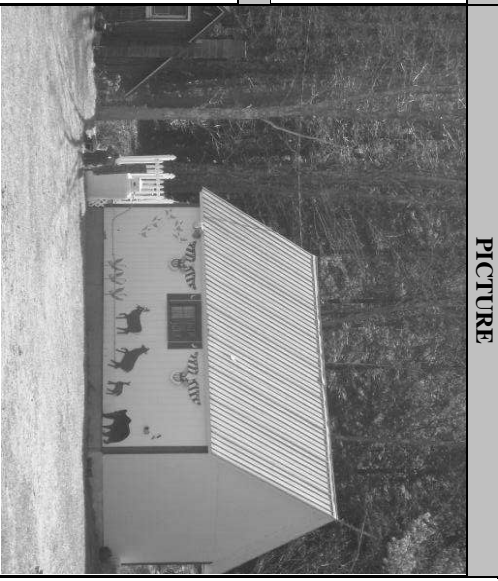
OWNER INFORMATION	SALES HISTORY			PRICE GRANTOR
ARDJOMAND-KERMANI, DORINDA	Date	Book	Page	Type
8739 MONAS CIRCLE	05/21/2020	4521	0218	Q1
NEW PORT RICHEY, FL 34655				145,000 BRALEY FAMILY IRREVOC

LISTING HISTORY	NOTES
10/15/20 KCVL SALE VERIFICATION	WHITE; 9 VEASEY DRIVE; LOT A ADAMS SUBD; 3/12 BLOCK ENDTN; ATF
07/30/18 KCVL	ALL OPEN=4; NO UPDATES; ADD DEK; CABIN=GASHEATER; COMPOST
02/07/18 INSP	TOILET & 1 SINK; ATTIC=OPEN STUD; RENTED; 5/14; REMOVED PLUMB
05/16/14 MSPR	FROM CABIN; ATTIC INSUL & INT WALLS REMOVED = COND; 7/18;
03/26/12 KCVL	NOH;10/20 NOH;OAK/FORMICA, ORIG PER MLS;
04/20/10 JBYM	
10/27/04 CMUM	
05/21/02 MF-X	

EXTRA FEATURES VALUATION

Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes
CABIN	384	24 x 16	102	25.00	30	2,938	C-NOTES
DECK	84	7 x 12	250	7.00	30	441	ATT 24X16 CABIN
SHED-WOOD	96	8 x 12	227	10.00	60	1,308	
SHED-WOOD	112	8 x 14	203	10.00	60	1,364	ATT TO 8X12 SHED-WD
						6,100	

MUNICIPAL SOFTWARE BY AVITAR



HEBRON ASSESSING OFFICE

Year	Building	Features	Land
2019	\$ 90,800	\$ 7,100	\$ 54,200
			Parcel Total: \$ 152,100
2020	\$ 82,700	\$ 6,000	\$ 54,200
			Parcel Total: \$ 142,900
2021	\$ 104,200	\$ 6,100	\$ 68,500
			Parcel Total: \$ 178,800

LAND VALUATION

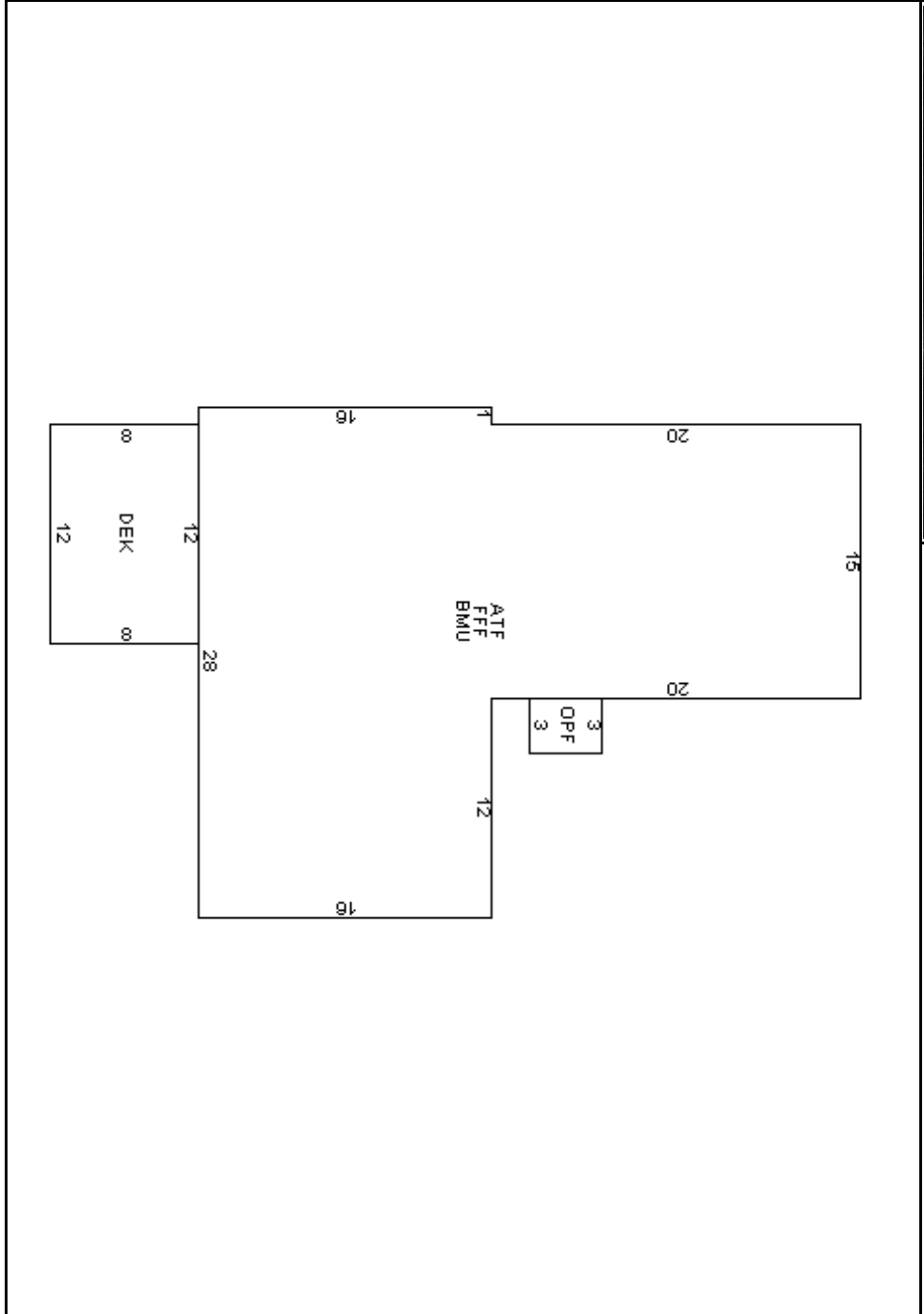
LAST REVALUATION: 2021

Zone:	RURAL DISTRICT	Minimum Acreage:	2.00	Minimum Frontage:	150	Site:	AVERAGE	Driveway:	GRAVEL/DIRT	Road:	GRAVEL/DIRT			
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
IF RES	2,000 ac	93,000	D	90	100	95	95	90 -- ROLLING	100	68,000	0	N	68,000	
IF RES	0,300 ac	x 2,000	X	100				90 -- ROLLING	100	500	0	N	500	
												2,300 ac	68,500	68,500



OWNER		TAXABLE DISTRICTS	
ARDJOMAND-KERMANI, DORINDA		District	Percentage
8739 MONAS CIRCLE		BRID-HEB VILL	% 100
NEW PORT RICHEY, FL 34655			
PERMITS			
Date	Permit ID	Permit Type	Notes
09/02/11	2011-17	EXTERIOR ONLY	8'X12' DECK ON FRONT OF
11/09/09	2009-37	SHED	16'X8'X6
07/30/09	2009-22	SHED	8 X 10 STORAGE SHED

BUILDING DETAILS	
Model: 1.50 STORY CAPE	Roof: GABLE OR HIP/PREFAB METALS
Ext: PREFAB WD PNL	Int: DRYWALL
Floor: CARPET/VINYL/LAMINATE	Heat: OIL/HOT WATER
Bedrooms: 1	Baths: 1.0
Fixtures: 3	Fireplaces:
Generators:	Extra Kitchens:
A/C: No	Quality: B1 AVG-10
Com. Wall:	Size Adj: 1.2943
Base Rate: RSA 112.00	Bldg. Rate: 1.0833
Sq. Foot Cost: \$ 121.33	



BUILDING SUB AREA DETAILS			
ID	Description	Area	Adj. Effect.
ATF	ATTIC FINISHED	748	0.25
FFF	FST FLR FIN	748	1.00
BMU	BSMNT	748	0.15
DEK	DECK/ENTRANCE	96	0.10
OPF	OPEN PORCH	12	0.25
GLA: 935		2,352	1,060

2021 BASE YEAR BUILDING VALUATION	
Market Cost New:	\$ 128,610
Year Built:	1987
Condition For Age:	AVERAGE
Physical:	19 %
Functional:	
Economic:	
Temporary:	
Total Depreciation:	19 %
Building Value:	\$ 104,200

OWNER INFORMATION

COFFEY, THOMAS E. AND KERRI L., TRU
 COFFEY FAMILY REVOCABLE TRUST
 36 BOXWOOD ROAD
 BEDFORD, NH 03110-5702

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
04/21/2020	4513	544	Q1	765,000	LONSKJE, ELEANOR D.,
06/27/2018	4370	0224	U144		LONSKJE, ELEANOR D.,
05/21/2018	4361	0698	U144		LONSKJE, ELEANOR D.,
02/13/2002	2634	0122	U144		2,667 LONSKJE, 2001 TRUST, QU



LISTING HISTORY

11/24/20 KCVL SALES VERIFICATION
 10/04/19 KCCL
 08/09/19 KCVL
 07/22/19 MSSR
 01/02/19 INSP MARKED FOR INSPECTION
 08/26/14 KCVL
 07/14/14 INSP
 07/31/08 DMVL MARKED FOR INSPECTION

NOTES

LOT 36 HAMPSON POINT; 130' WF; MOST W/F LOCATED ON BOG BROOK @ POINT IT ENTERS NEWFOUND LAKE; 3/17/05 ABATEMENT GRANTED KC; 6/06 LEVEL TOPO, ON BROOK; 7/08 DNPV BOAT DOCK = TEMP/SMALL SANDY BEACH; 8/14 NOH; ADD GEN; 7/19; ADJ ACRES & WF PER 2004 MERGER W/7-HP-36-A; 10/19; MAPLE/CORIAN; NO UPDATES, WELL KEPT; SML STO AREA TOP NO FLRNG; 11/20 3-BED PER MLS (LOFT)



EXTRA FEATURES VALUATION

Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes
SHED-WOOD	48	6 x 8	393	10,00	80	1,509	
LEAN-TO	18	3 x 6	400	4,00	40	115	ATT 8X6
						1,600	

MUNICIPAL SOFTWARE BY AVITAR

HEBRON ASSESSING OFFICE

Year	Building	Features	Land
2019	\$ 162,700	\$ 1,200	\$ 534,700
		Parcel Total: \$ 698,600	
2020	\$ 162,700	\$ 1,200	\$ 534,700
		Parcel Total: \$ 698,600	
2021	\$ 246,500	\$ 1,600	\$ 625,700
		Parcel Total: \$ 873,800	

LAND VALUATION

Zone: LAKE DISTRICT Minimum Acreage: 2.00 Minimum Frontage: 150 Site: GOOD Driveway: PAVED Road: GRAVEL/DIRT

Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes	
IF RES WTRFRNT	0.310 ac	67,400	E	100	105	95	100	95 -- MILD	100	63,900	0	N	63,900		
NEWFOUND LAKE	130,000 wf							95 -- MILD	100	561,800	0		561,800		
											0.310 ac			625,700	

LAST REVALUATION: 2021



PICTURE **OWNER** **TAXABLE DISTRICTS** **BUILDING DETAILS**

COFFEY, THOMAS E. AND KERRI L.,
 COFFEY FAMILY REVOCABLE TRUST
 36 BOXWOOD ROAD
 BEDFORD, NH 03110-5702

District BRID-HEB VILL
Percentage % 100

PERMITS		Notes
Date	Permit ID	Permit Type

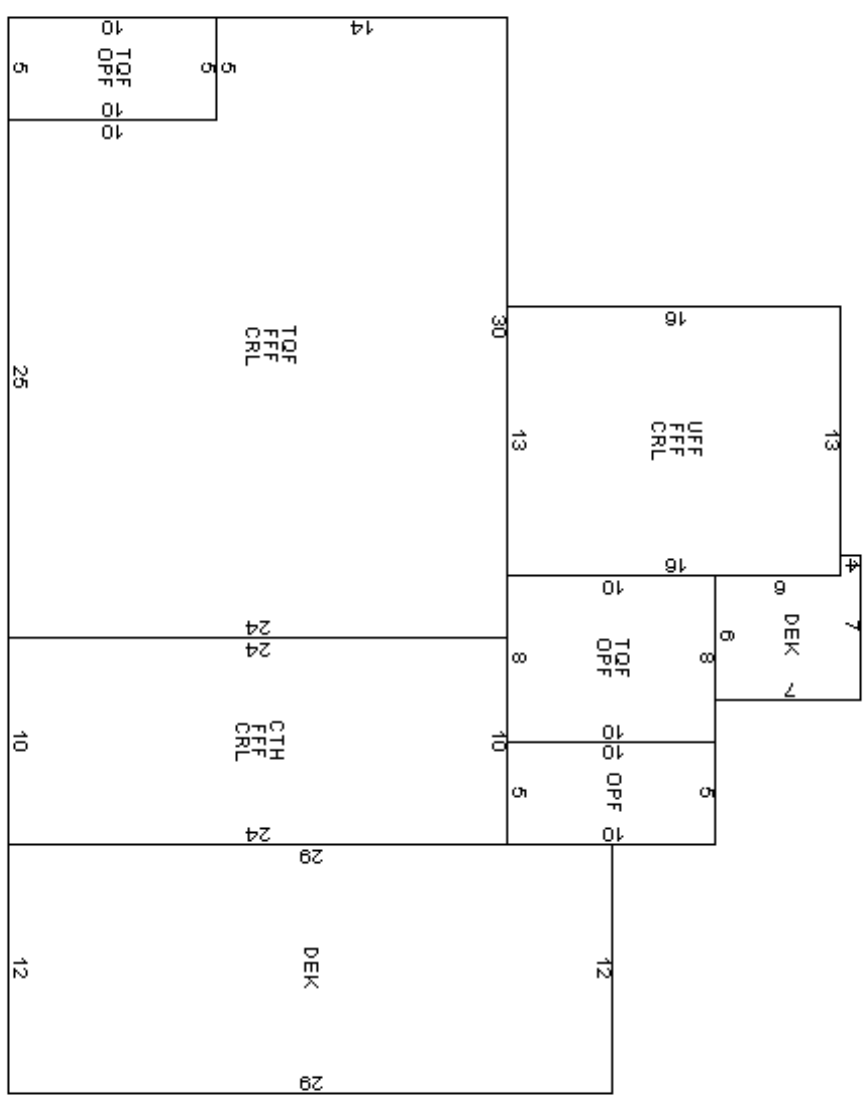
Model: 1.75 STORY CAPE
Roof: GABLE OR HIP/ASPHALT
Ext: CEDAR/REDWD
Int: DRYWALL
Floor: HARD TILE/CARPET
Heat: GAS/EA DUCTED
Bedrooms: 3 **Baths:** 2.0 **Fixtures:** 6
Extra Kitchens: **Fireplaces:**
A/C: No **Generators:** 1
Quality: A2 AVG+20
Com. Wall:
Size Adj: 1.0014 **Base Rate:** RSA 112.00
Bldg. Rate: 1.2248
Sq. Foot Cost: \$ 137.17

BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
TQF	3/4 STRY FIN	800	0.75	600
CRL	CRAWL SPACE	1118	0.05	56
CTH	CATHEDRAL	240	0.10	24
DEK	DECK/ENTRANCE	391	0.10	39
FFF	FST FLR FIN	1118	1.00	1118
OPF	OPEN PORCH	180	0.25	45
UFF	UPPER FLR FIN	208	1.00	208
GLA:	1,926	4,055		2,090

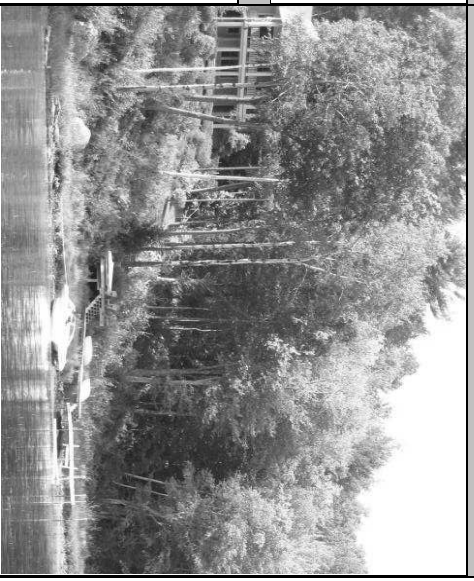
2021 BASE YEAR BUILDING VALUATION

Market Cost New: \$ 286,685
Year Built: 1969
Condition For Age: VERY GOOD **14 %**
Physical:
Functional:
Economic:
Temporary:
Total Depreciation: 14 %
Building Value: \$ 246,500



OWNER INFORMATION	SALES HISTORY		NOTES
NEDDER, GEORGE A & DEBRA NEDDER, THOMAS 137 WEST SHORE ROAD HEBRON, NH 03241	Date	Book Page Type	Price Grantor
	09/04/2020	4551 0743 Q1	1,150,000 MILLER, KEVIN D.
	11/07/2016	4246 0464 U138	2,667 MILLER, KEVIN D.
	07/02/2012	3895 0550 U121	775,000 GIBSON, ADELAIDE V D

LISTING HISTORY	NOTES
08/03/21 ERHC 01/22/21 KCPE 11/24/20 KCVM V-SALE 08/24/18 KCVM 02/07/18 INSP MARKED FOR INSPECTION 07/29/13 KCVM 01/25/13 INSP MARKED FOR INSPECTION 05/11/10 JBVL	TAN; WETLANDS; WATERFRONT 11/03; 150' W/F; MODERATE TOPO, MARSHY/WEED SHORE. NO WAKE ZONE;5/10 IN RBF HAVE VERY SMALL CLOSETS, DNPV 7X10 UNDER OPF PAT, DNPV HOT TUB, PATX8 CONC COND: 7/13 INFO FR HO; DNPV PER HO; STATES NC EXCEPT SOME PAINT, STATES 4 BDRM DN CHANGE; DNPV TEMP DOCK; 8/18; NOH; 10/20 CORR DATA PER MLS. LISTED 5 BED, BUILT INS, MAINS COATING, LARGE KITCHEN WRAP AROUND L, MOHOGANY/GGRANITE, 9' CEILINGS; 11/20; SPK TO HO WHO ARE RENTING; 1/21; GEN AFTER SALE;



MUNICIPAL SOFTWARE BY AVITAR

HEBRON ASSESSING OFFICE

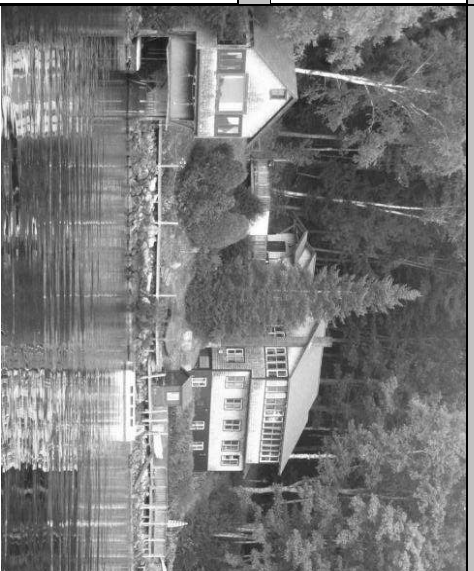
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes
FIREPLACE 1-STAND	1			100	3,000.00	100	3,000
PATIO	56	7 x 8		346	7.00	100	1,356 UNDER HOT TUB
DECK	168	12 x 14		155	7.00	80	1,458
						5,800	

Year	Building	Features	Land
2019	\$ 276,600	\$ 5,800	\$ 443,700
		Parcel Total:	\$ 726,100
2020	\$ 319,100	\$ 5,800	\$ 443,700
		Parcel Total:	\$ 768,600
2021	\$ 479,500	\$ 5,800	\$ 748,300
		Parcel Total:	\$ 1,233,600

LAND VALUATION

LAST REVALUATION: 2021

Zone: LAKE DISTRICT	Minimum Acreage: 2.00	Minimum Frontage: 150	Site: GOOD Driveway: PAVED Road: PAVED											
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
IF RES WTRFRNT	1.100 ac	91,200	E	100	105	100	100	85 -- MODERATE	95	77,300	0	N	77,300	ACC
NEWFOUND LAKE	150,000 wf	MAIN BODY W/ OBST, WEEDY AND/OR MA 90 -- ROLLING												
	1.100 ac	748,300												

OWNER INFORMATION	SALES HISTORY	PICTURE
VICTOR EDSALL, ALEXANDRA TILBESTO VICTOR, ROBERT S. 8201 SAINT MARTINS LANE PHILADELPHIA, PA 19118-0001	Date: 12/21/2020 Book: 4586 Page: 508 Type: Q1 Price Grantor: 2,000,000 TWOMBLY, STEPHEN G -	

LISTING HISTORY	NOTES
04/14/21 KCVM SALES VERIFICATION 09/05/19 KCVL 01/02/19 INSP MARKED FOR INSPECTION 08/30/16 MSHN 08/14/14 KCVE 07/14/14 INSP 06/28/11 MSHL INT INSP ONLY 10/09/08 MYYL	"SNUG HARBOR"; DNPU WOODEN WALKWAY ALONG WATER; 6/11; WF COND = 400' WF W/APPROX 75' IN CU; ROCKY SHORE; STEEP TOPO W/STAIR ACCESS TO LAKE; 11/7/1994 CU BK 2086 PG 0813; 8/14 GATED; 6/16; DW PAVED NEAR HOUSE; 9/19; CORR INT SKETCH; REMV 1 DEK DID NOT FIND; PINE PANEL/FMICA; 4/21 NOH

Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes
GARAGE-1 STY	672	28 x 24	84	30.00	60	10,161	
SHED-WOOD	35	7 x 5	400	10.00	60	840	BY H20
FIREPLACE 1-CUST	1		100	5,000.00	100	5,000	
DECK	204	17 x 12	138	7.00	50	985	SHAPE
DECK	168	6 x 28	155	7.00	50	911	ATT SHAPE
SHED-EQUIPMENT	112	4 x 28	203	8.00	60	1,091	ATT GAR
19,000							

Year	Building	Features	Land
2019	\$ 152,400	\$ 15,800	\$ 780,917
		Parcel Total: \$ 949,117	
2020	\$ 152,400	\$ 15,800	\$ 780,918
		Parcel Total: \$ 949,118	
2021	\$ 172,300	\$ 19,000	\$ 1,561,921(C)
		Parcel Total: \$ 1,848,821	
(Card Total: \$ 1,753,221)			

LAND VALUATION

Zone: LAKE DISTRICT Minimum Acreage: 2.00 Minimum Frontage: 150 Site: AVERAGE Driveway: PART PAVED Road: PAVED

Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
IF RES WTRFRNT	1,100	91,200	E	100	100	100	98	90 -- ROLLING	95	76,400	0	N	76,400	ACC
UNMNGD OTHER	11,000	x 2,000	X	89				85 -- MODERATE	100	16,600	37	N	521	
NEWFOUND LAKE	325,000	wf						90 -- ROLLING	100	1,485,000	0		1,485,000	75' CU
NEWFOUND LAKE IN CU	75,000	wf						90 -- ROLLING	15	130,200	0		0	EXCESS 75' CU
12,100 ac														
1,708,200														
1,561,921														

EXTRA FEATURES VALUATION														
MUNICIPAL SOFTWARE BY AVTAR														
HEBRON ASSESSING OFFICE														



OWNER VICTOR EDSALL, ALEXANDRA TYLE
TAXABLE DISTRICTS District BRID-HEB VILL Percentage % 100

VICTOR, ROBERT S.
 8201 SAINT MARTINS LANE
 PHILADELPHIA, PA 19118-0001

PERMITS

Date	Permit ID	Permit Type	Notes

BUILDING DETAILS

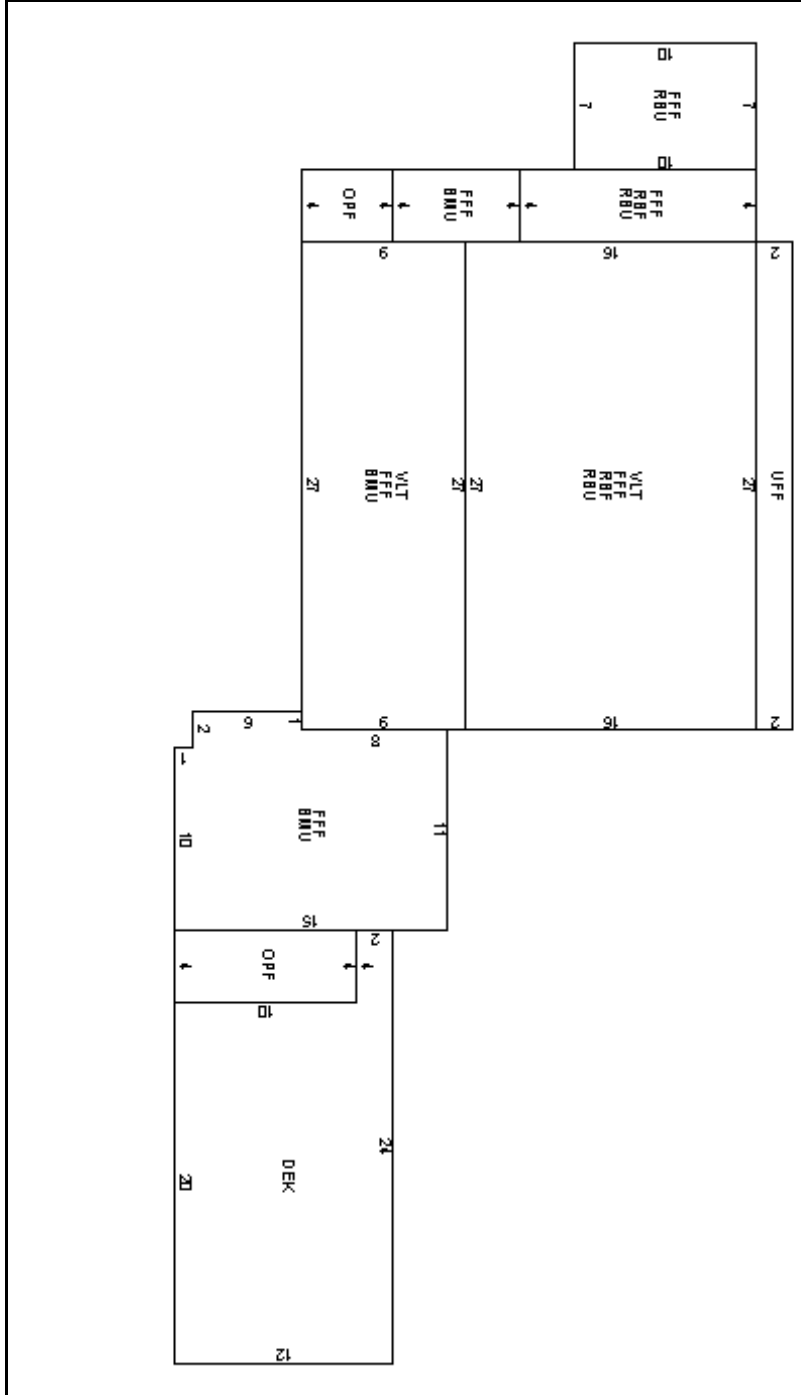
Model: 1.50 STORY CAMP/COTTA
 Roof: GABLE OR HIP/ASPHALT
 Ext: WOOD SHINGLE
 Int: DRYWALL
 Floor: HARDWOOD/PINE/SOFT WD
 Heat: OIL/HOT WATER
 Bedrooms: 3 Baths: 1.5 Fixtures: 6
 Extra Kitchens: Fireplaces:
 A/C: No Generators:
 Quality: A2 AVG+20
 Com. Wall:
 Size Adj: 1.0726 Base Rate: RSA 112.00
 Bldg. Rate: 1.3000
 Sq. Foot Cost: \$ 145.60

BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
FFF	FST FLR FIN	995	1.00	995
OPF	OPEN PORCH	60	0.25	15
VLT	VAULTED	675	0.05	34
UFF	UPPER FLR FIN	54	1.00	54
BMU	BSMNT	441	0.15	66
RBF	RAISED BSMNT	484	0.75	363
RBU	RAISED BSMNT	554	0.25	139
DEK	DECK/ENTRANCE	248	0.10	25
GLA:		1,049		3,511
				1,691

2021 BASE YEAR BUILDING VALUATION

Market Cost New: \$ 246,210
 Year Built: 1900
 Condition For Age: GOOD 28 %
 Physical: WB 2 %
 Functional: WB 2 %
 Economic:
 Temporary:
 Total Depreciation: 30 %
 Building Value: \$ 172,300



OWNER INFORMATION	SALES HISTORY			HEBRON PICTURE
VICTOR EDSALL, ALEXANDRA TILVESTO VICTOR, ROBERT S. 8201 SAINT MARTINS LANE	Date	Book	Page Type	Price Grantor

LISTING HISTORY	NOTES
PHILADELPHIA, PA 19118-0001	

09/05/19 KCVL	BOAT HOUSE; EDTNIS ATT TO FFF/PRS: INT = 1 OPEN ROOM & BTH, MIN
01/02/19 INSP	KITCH; 8/14 GATED; 9/19; OIL FURNACE DOESNT WORK; GAR=BOAT HSE,
08/14/14 KCVE	MEAS EST;
07/14/14 INSP	MARKED FOR INSPECTION
06/28/11 MSHL	INT INSP ONLY
10/09/08 MVVL	
07/29/08 DMVM	
10/17/07 MVUM	

Feature Type	Units Length x Width Size Adj	Rate	Cond	Market Value	Notes
EXTRA FEATURES VALUATION					
HEBRON ASSESSING OFFICE					

MUNICIPAL SOFTWARE BY AVTAR			
PARCEL TOTAL TAXABLE VALUE			
Year	Building	Features	Land
2021	\$ 95,600	\$ 0	\$ 0(c)
		Parcel Total: \$ 1,848,821	

LAND VALUATION		LAST REVALUATION: 2021	
(Card Total: \$ 95,600)			

Zone: Minimum Acreage: Minimum Frontage: Site: Driveway: Road:

Land Type 1F RES WTRFRNT Neighborhood: Cond Ad Valorem SPI R Tax Value Notes

0 ac



PICTURE

OWNER
VICTOR EDSALL, ALEXANDRA TILF
 VICTOR, ROBERT S.
 8201 SAINT MARTINS LANE
 PHILADELPHIA, PA 19118-0001

TAXABLE DISTRICTS

District: BRID-HEB VILL
 Percentage: % 100

PERMITS

Date	Permit ID	Permit Type	Notes

BUILDING DETAILS

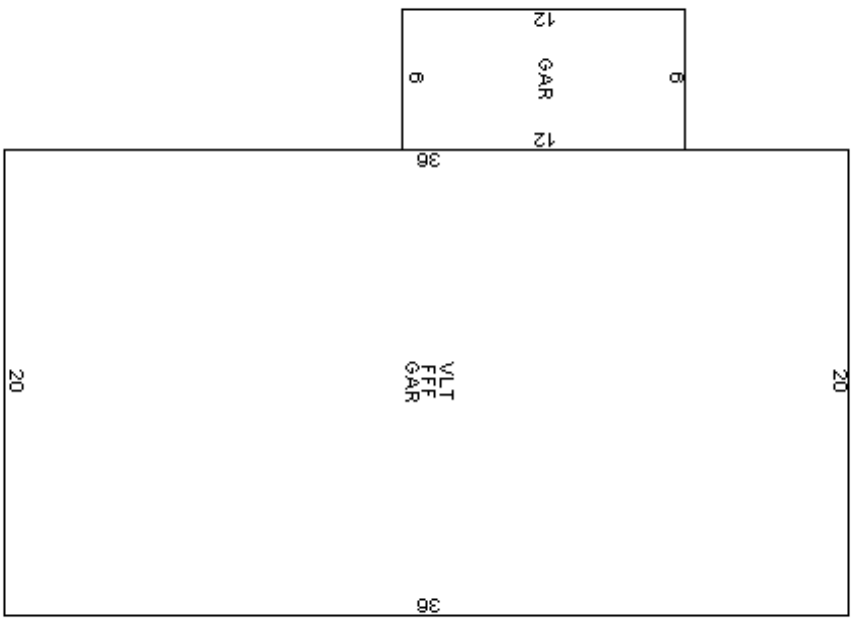
Model: 1.00 STORY CAMP/COTTA
 Roof: GAMBREL/ASPHALT
 Ext: WOOD SHINGLE/CNCRT OR BLK
 Int: WOOD/LOG
 Floor: CARPET/LINOLEUM OR SIM
 Heat: WOOD/COAL/NONE
 Bedrooms: Baths: 0.5 Fixtures: 2
 Extra Kitchens: Fireplaces:
 A/C: No Generators:
 Quality: B2 AVG-20
 Com. Wall:
 Size Adj: 1.2665 Base Rate: RSA 112.00
 Bldg. Rate: 0.9473
 Sq. Foot Cost: \$ 106.10

BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
FFF	FST FLR FIN	720	1.00	720
VL/T	VAULTED	720	0.05	36
GAR	GARAGE ATTCHD	792	0.45	356
GLA:	720	2,232		1,112

2021 BASE YEAR BUILDING VALUATION

Market Cost New: \$ 117,983
 Year Built: 1985
 Condition For Age: AVERAGE 19 %
 Physical:
 Functional:
 Economic:
 Temporary:
 Total Depreciation: 19 %
 Building Value: \$ 95,600



OWNER INFORMATION		SALES HISTORY			PRICE GRANTOR
Date	Book	Page	Type		
MARTENS, RYAN					
10/28/2020	4568	853	Q1	600,000	TAGLIERI JR., EDMUND,
10/17/2019	4473	0921	U138	1	TAGLIERI JR., EDMUND
MARTENS, LAUREN					
12 WALTHAM ROAD					
WAYLAND, MA 01778					

LISTING HISTORY		NOTES
Date	Description	
04/19/21	KCVM SALES VERIFICATION	BROWN: UNIT 3 WHIP-O-WILL: VU PICS TAKEN FROM PAT RIGHT TO LEFT; 6/15 NOH; CORR SKETCH; EPF GOES UNDER LIVING AREA; VU=MTS/WTR/WID/D100/NER: 7/15 ORIG INT; PU CTH; TOF TO UFF; CHANGED HEAT: OPF TO UFF/OPF; PU WOOD INT; DNP U (1) RM IN BSMT AS BDRM=BELOW GRADE; ALSO HAS ELEC RAD IN CELLS; PU CRL; CORR CUST PPL TO STAND; 6/20; NOH; EST HEAT; ADD AC=MINI SPLITS; 4/21 NOH;
06/09/20	KCVM	
01/01/20	INSP MARKED FOR INSPECTION	
07/30/15	JDVL	
06/05/15	JDVM	
05/29/15	INSP MARKED FOR INSPECTION	
05/05/10	JBVM	
04/20/10	INSP MARKED FOR INSPECTION	

EXTRA FEATURES VALUATION							
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes
FIREPLACE 1-STAND	1			100		3,000.00	100
WHIP-O-WILL AMENITY	1			100		438,000.00	100
						441,000	

PARCEL TOTAL TAXABLE VALUE			
Year	Building	Features	Land
2019	\$ 130,100	\$ 303,000	\$ 0
	Parcel Total: \$ 433,100		
2020	\$ 135,500	\$ 303,000	\$ 0
	Parcel Total: \$ 438,500		
2021	\$ 188,600	\$ 441,000	\$ 0
	Parcel Total: \$ 629,600		

LAND VALUATION

Zone: LAKE DISTRICT Minimum Acreage: 2.00 Minimum Frontage: 150
 Land Type 1F RES Neighborhood: E Cond Ad Valorem SPI R Tax Value Notes

0 ac

HEBRON ASSESSING OFFICE

MUNICIPAL SOFTWARE BY AVITAR

LAST REVALUATION: 2021

Site: AVERAGE Driveway: PAVED Road: PAVED





PICTURE

OWNER

MARTENS, RYAN
 MARTENS, LAUREN
 12 WALTHAM ROAD
 WAYLAND, MA 01778

TAXABLE DISTRICTS

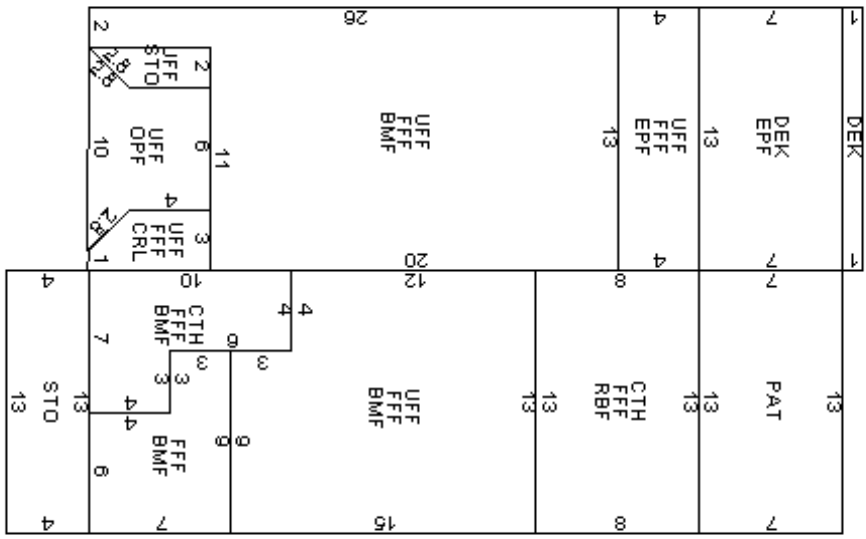
District: BRID-HEB VILL
 Percentage: % 100

BUILDING DETAILS

Model: 2.00 STORY CONDO
 Roof: GABLE OR HIP/ASPHALT
 Ext: CEDAR/REDWD
 Int: DRYWALL/WOOD/LOG
 Floor: CARPET/LINOLEUM OR SIM
 Heat: GAS/EA NO DUCTS
 Bedrooms: 2 Baths: 2.5 Fixtures: 8
 Extra Kitchens: Fireplaces:
 A/C: Yes 100.00 % Generators:
 Quality: A2 AVG+20
 Com. Wall:
 Size Adj: 1.0684 Base Rate: RCT 112.00
 Bldg. Rate: 1.2308
 Sq. Foot Cost: \$ 137.85

PERMITS

Date	Permit ID	Permit Type	Notes



ID	Description	Area	Adj.	Effect.
UFF	UPPER FLR FIN	573	1.00	573
FFF	FST FLR FIN	730	1.00	730
STO	STORAGE AREA	62	0.25	16
OPF	OPEN PORCH	40	0.25	10
CTH	CATHEDRAL	156	0.10	16
RBF	RAISED BSMNT	104	0.75	78
CRL	CRAWL SPACE	16	0.05	1
EPF	ENCLSD PORCH	143	0.70	100
PAT	PATIO AREA	91	0.10	9
BMF	BSMNT FINISHED	558	0.30	167
DEK	DECK/ENTRANCE	104	0.10	10
GLA:	1,303	2,577		1,710

2021 BASE YEAR BUILDING VALUATION

Market Cost New: \$ 235,724
 Year Built: 1985
 Condition For Age: GOOD 15 %
 Physical: CW 5 %
 Functional: CW 5 %
 Economic: CW 5 %
 Temporary:
 Total Depreciation: 20 %
 Building Value: \$ 188,600

SECTION 9

C. FINAL VALUATION TABLES

Land Pricing Zones

Zone 01		
Description: COMM HISTORIC DIST	\$ 20,000 @	0.010 ac
Lot Size: 1.00	\$ 55,000 @	0.100 ac
Frontage: 150	\$ 65,000 @	0.250 ac
Lot Price: \$ 91,000	\$ 75,000 @	0.500 ac
Excess Acreage: \$ 2,000	\$ 80,000 @	0.750 ac
Excess Frontage: \$ 60	\$ 91,000 @	1.000 ac
View: \$ 190,000	\$ 91,000 @	1.000 ac

Zone 03		
Description: RURAL DISTRICT	\$ 20,000 @	0.010 ac
Lot Size: 2.00	\$ 55,000 @	0.100 ac
Frontage: 150	\$ 65,000 @	0.250 ac
Lot Price: \$ 93,000	\$ 75,000 @	0.500 ac
Excess Acreage: \$ 2,000	\$ 80,000 @	0.750 ac
Excess Frontage: \$ 60	\$ 91,000 @	1.000 ac
View: \$ 190,000	\$ 93,000 @	2.000 ac

Zone 04		
Description: LAKE DISTRICT	\$ 20,000 @	0.010 ac
Lot Size: 2.00	\$ 55,000 @	0.100 ac
Frontage: 150	\$ 65,000 @	0.250 ac
Lot Price: \$ 93,000	\$ 75,000 @	0.500 ac
Excess Acreage: \$ 2,000	\$ 80,000 @	0.750 ac
Excess Frontage: \$ 60	\$ 91,000 @	1.000 ac
View: \$ 190,000	\$ 93,000 @	2.000 ac

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

Neighborhoods		
Code	Adjustment	Factor
A	AVG -40	60%
B	AVG -30	70%
C	AVG -20	80%
D	AVG -10	90%
E	AVG	100%
F	AVG +10	110%
G	AVG +20	120%
H	AVG +30	130%
I	AVG +40	140%
J	AVG +50	150%
K	AVG +60	160%
L	AVG +70	170%
M	AVG +80	180%
N	AVG +90	190%
P	AVG +100	200%
Q	SPECIAL	225%
R	SPECIAL	250%
S	SPECIAL	275%
T	SPECIAL	300%
X	BACKLAND	100%

Site Modifiers		
Code	Description	Factor
A	AVERAGE	100
B	BEST	125
C	UND CLEAR	91
E	EXC	115
F	FAIR	95
G	GOOD	105
N	NATURAL	90
NA	N/A	100
U	UND WDS	91
Y	VERY GOOD	110

Topography Modifiers		
Code	Description	Factor
F	SEVERE	50
L	LEVEL	100
M	MILD	95
MO	MODERATE	85
R	ROLLING	90
S	STEEP	70

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

Driveway Modifiers		
Code	Description	Factor
G	GRAVEL/DIRT	95
N	NATURAL/GRASS	90
NA	N/A	100
P	PAVED	100
PP	PART PAVED	98
U	UND	90

Current Use Codes			
Code	Description	Min. Value	Max. Value
CUDE	DISCRETNRY	\$ 0.00	\$ 0.00
CUFL	FARM LAND	\$ 25.00	\$ 425.00
CUMH	MNGD HARDWD	\$ 38.00	\$ 57.00
CUMO	MNGD OTHER	\$ 24.00	\$ 36.00
CUMW	MNGD PINE	\$ 73.00	\$ 110.00
CUUH	UNMNGD HARDWD	\$ 57.00	\$ 86.00
CUUL	UNPRODUCTIVE	\$ 24.00	\$ 24.00
CUUO	UNMNGD OTHER	\$ 40.00	\$ 60.00
CUUW	UNMNGD PINE	\$ 122.00	\$ 183.00
CUWL	WETLANDS	\$ 24.00	\$ 24.00

View Subjects		
Code	Description	Factor
HLS	HILLS	60
HLK	LAKES/HILLS	80
LAK	LAKES/MOUNTAINS	110
MTS	MOUNTAINS	100
PAST	PASTORAL	15

View Widths		
Code	Description	Factor
AVE	AVERAGE	60
NAR	NARROW	40
PAN	PANORAMIC	100
TUN	TUNNEL	25
WID	WIDE	80

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

View Distances		
Code	Description	Factor
CLS	CLOSE/NEAR	50
DST	DISTANT	100
EXT	EXTREME DISTANT	125

Water Body Frontage Foot Factors

Water Body Name	Base Value	Frontage Feet	Factor
COCKERMOUTH RIVER	\$ 30,000	1 ft.	40
		10 ft.	60
		50 ft.	85
		100 ft.	100
		150 ft.	110
		200 ft.	125
		250 ft.	150
		500 ft.	200
NEWFOUND LAKE	\$ 1,000,000	1 ft.	40
		10 ft.	60
		50 ft.	85
		100 ft.	100
		150 ft.	110
		200 ft.	125
		250 ft.	150
		500 ft.	200
SPECTACLE POND	\$ 125,000	1 ft.	40
		10 ft.	60
		50 ft.	85
		100 ft.	100
		150 ft.	110
		200 ft.	125
		250 ft.	150
		500 ft.	200

Water Frontage Access		
Code	Description	Factor
BAO	BOAT ACCESS ONLY	40
COVE	COVE	45
MAINB	MAIN BODY	100
MAINO	MAIN BODY W/ VU OBS	90
NBDNW	NON-BLD NEWFOUND	35
NONBD	NON-BLD SPEC POND	10
UND	UNDEVELOPED	65

Water Frontage Location		
Code	Description	Factor
BCH	BEACH AND/OR LNDSC	125
BWA2	BEACHWOOD II(1/3RDS)	22
BWA	BEACHWOOD WTR ACC	8
GRS	GRASSY AND/OR WALL	120
NATR	NATURAL AND/OR ROC	100
SHRD	SHARED WF	75
SGA	STONE GATE WATER AC	13
UND	UNDEVELOPED	65
ACC	WATER ACCESS ONLY	20
WDS	WEEDY AND/OR MARS	75

Water Frontage Topography		
Code	Description	Factor
LEV	LEVEL	100
MLD	MILD	95
MOD	MODERATE	75
ROL	ROLLING	90
STP	STEEP	60

Hebron
Land Area Size Adjustment Factors

Acres	Adj.	Acres	Adj.	Acres	Adj.	Acres	Adj.	Acres	Adj.
10	91.00	31	76.00	52	66.00	73	58.00	94	52.00
11	90.00	32	76.00	53	65.00	74	57.00	95	51.00
12	89.00	33	75.00	54	65.00	75	57.00	96	51.00
13	88.00	34	75.00	55	65.00	76	57.00	97	51.00
14	88.00	35	74.00	56	64.00	77	56.00	98	51.00
15	87.00	36	74.00	57	64.00	78	56.00	99	50.00
16	86.00	37	73.00	58	63.00	79	56.00	100	50.00
17	85.00	38	72.00	59	63.00	80	56.00		
18	85.00	39	72.00	60	63.00	81	55.00		
19	84.00	40	71.00	61	62.00	82	55.00		
20	83.00	41	71.00	62	62.00	83	55.00		
21	83.00	42	70.00	63	61.00	84	54.00		
22	82.00	43	70.00	64	61.00	85	54.00		
23	81.00	44	69.00	65	61.00	86	54.00		
24	81.00	45	69.00	66	60.00	87	53.00		
25	80.00	46	68.00	67	60.00	88	53.00		
26	79.00	47	68.00	68	60.00	89	53.00		
27	79.00	48	68.00	69	59.00	90	53.00		
28	78.00	49	67.00	70	59.00	91	52.00		
29	78.00	50	67.00	71	58.00	92	52.00		
30	77.00	51	66.00	72	58.00	93	52.00		

Printed: 08/16/2021 2:50:29 pm

Description	Rate	DPR
79-D HISTORIC BARN	0.00 sf	0.00
79-F FARM STRUCTURE	0.00 sf	0.00
BARN-1STRY	18.00 sf	40.00
BARN-1STRY/BSMNT	20.00 sf	40.00
BARN-1STRY/LOFT	22.00 sf	40.00
BARN-1STRY/LOFT/BSMT	24.00 sf	40.00
BARN-2STRY	26.00 sf	40.00
BARN-2STRY/BSMNT	28.00 sf	40.00
BARN-2STRY/LOFT	29.00 sf	40.00
BARN-2STRY/LOFT/BSMT	30.00 sf	40.00
BATH HOUSE	25.00 sf	50.00
BB COURT	18,000.00 ea	0.00
BOAT DOCK-COMM	10.00 sf	0.00
BOAT HOUSE	30.00 sf	0.00
CABANA	30.00 sf	0.00
CABIN	25.00 sf	0.00
CAMPER	40.00 sf	0.00
CANOPY	23.00 sf	0.00
CARPORT METAL	8.00 sf	50.00
CARPORT WOOD	11.00 sf	0.00
COLD STORAGE	50.00 sf	0.00
COMM-GENERATOR	10,000.00 ea	0.00
CONCRETE SLAB	5.00 sf	0.00
COOPS-POULTRY	10.00 sf	40.00
COTTAGE	25.00 sf	60.00
DECK	7.00 sf	50.00
DRIVEUP WINDOW	10,000.00 ea	0.00
D-UP W/PNEUMATIC	19,000.00 ea	0.00
ELEVATOR/FREIGHT	30,000.00 ea	0.00
ELEVATOR/PASSENGER	20,000.00 ea	0.00
FENCE COMMERCIAL/FT	15.00 sf	75.00
FIREPLACE 1-CUST	5,000.00 ea	100.00
FIREPLACE 1-STAND	3,000.00 ea	100.00
FIREPLACE 2-CUST	8,500.00 ea	100.00
FIREPLACE 2-STAND	5,000.00 ea	100.00
FIREPLACE 3-CUST	12,000.00 ea	100.00
FIREPLACE 3-STAND	6,500.00 ea	100.00
FIREPLACE 4-CUST	15,000.00 ea	100.00
FIREPLACE 4-STAND	8,000.00 ea	100.00
FIREPLACE 5-CUST	17,500.00 ea	0.00
FIREPLACE 5-STAND	9,500.00 ea	0.00
FIREPLACE 6-CUST	19,000.00 ea	0.00
FIREPLACE 6-STAND	11,000.00 ea	0.00
FOUNDATION	20.00 sf	0.00
GARAGE-1 STY	30.00 sf	60.00
GARAGE-1 STY/ATTIC	33.00 sf	60.00
GARAGE-1 STY/BSMT	34.00 sf	60.00
GARAGE-1.5 STY	34.00 sf	60.00
GARAGE-1.5 STY/BSMT	35.00 sf	60.00
GARAGE-1.75 STY	35.00 sf	0.00
GARAGE-1.75 STY/BSMT	38.00 sf	0.00
GARAGE-2 STY	36.00 sf	60.00
GARAGE-2 STY/BSMT	39.00 sf	60.00
GARAGE-ATTIC/BSMT	35.00 sf	60.00
GAZEBO	12.00 sf	0.00
GREENHOUSE-GLASS	24.00 sf	40.00
GREENHOUSE-POLY	5.00 sf	0.00
HILLSIDE INN AMENITY	195,000.00 ea	0.00
HOT TUB	1,500.00 ea	0.00
KENNELS	12.00 sf	50.00
LEAN-TO	4.00 sf	50.00
LEDGES AMENITY	123,000.00 ea	0.00
LIFTS-COMMERCIAL	4,000.00 ea	60.00
LIGHTS-PKG LOT/DBL	2,700.00 ea	0.00
LIGHTS-PKG LOT/QUAD	4,700.00 ea	0.00
LIGHTS-PKG LOT/SINGL	1,700.00 ea	0.00
LIGHTS-PKG LOT/TRIPL	3,700.00 ea	0.00
LOAD LEVELER	2,900.00 ea	0.00
LOADING DOCKS	5,000.00 ea	0.00
PATIO	7.00 sf	50.00
PAVING	3.25 sf	60.00
POLE BARN	8.00 sf	0.00
POOL-ABOVE GROUND	6.00 sf	60.00
POOL-ENCLOSED	30.00 sf	0.00

Description	Rate	DPR
POOL-INGRND-GUNITE	33.00 sf	60.00
POOL-INGRND-VINYL	28.00 sf	60.00
PORCH	15.00 sf	0.00
PUMP GAS/OIL-DOUBLE	9,400.00 ea	75.00
PUMP GAS/OIL-MIXING	8,200.00 ea	75.00
PUMP GAS/OIL-SINGLE	7,500.00 ea	75.00
RIDING ARENA	18.00 sf	0.00
SAUNA	75.00 sf	50.00
SCALE 40 TON	43,000.00 ea	0.00
SCALE 50 TON	48,700.00 ea	0.00
SCALE 60 TON	55,000.00 ea	0.00
SCALE 70 TON	63,500.00 ea	0.00
SCREENHOUSE	14.00 sf	0.00
SHED-EQUIPMENT	8.00 sf	50.00
SHED-METAL	6.00 sf	60.00
SHED-VINYL	7.00 sf	0.00
SHED-WOOD	10.00 sf	50.00
SHOP-AVG	18.00 sf	60.00
SHOP-EX	25.00 sf	60.00
SHOP-GOOD	21.00 sf	60.00
SILO-BRICK	32.00 sf	40.00
SILO-CONCRETE	27.00 sf	40.00
SILO-STEEL	32.00 sf	40.00
SILO-WOOD	22.00 sf	40.00
SLEEPY HOLLOW AMENITY	237,000.00 ea	0.00
SOLAR ELEC PANELS	400.00 ea	0.00
SOLAR HOT H2O PANELS	400.00 ea	0.00
SPRINKLERED AREAS	3.00 sf	75.00
STABLES	21.00 sf	50.00
TANKS-FUEL/WATER	3.00 sf	0.00
TENNIS COURT	18,000.00 ea	0.00
UTILITY-DISTRIBUTION	1.00 ea	0.00
UTILITY-GENERATION	1.00 ea	0.00
UTILITY-TRANSMISSION	1.00 ea	0.00
VAULTS	150.00 ea	0.00
WHIP-O-WILL AMENITY	438,000.00 ea	0.00

Hebron
Features & Outbuildings Size Adjustment Factors

Area	Adj.	Area	Adj.	Area	Adj.	Area	Adj.	Area	Adj.
50	4.00	165	1.57	285	1.16	495	0.92	1,885	0.68
55	3.80	170	1.54	290	1.15	510	0.91	2,135	0.67
60	3.51	175	1.51	295	1.14	525	0.90	2,465	0.66
65	3.27	180	1.49	300	1.13	545	0.89	2,910	0.65
70	3.06	185	1.46	305	1.12	565	0.88	3,560	0.64
75	2.89	190	1.44	315	1.11	585	0.87	4,575	0.63
80	2.73	195	1.42	320	1.10	605	0.86	6,405	0.62
85	2.60	200	1.40	325	1.09	630	0.85	10,670	0.61
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		

Printed: 08/16/2021 2:51:01 pm

Hebron Building Codes & Values

Building Base Rate Codes & Values				
Code	Description	Stand. Dpr.	Rate	SA
CBB	BED & BREAKFAST/INN	1.25	112.00	COM
CGS	GARAGE/SERVICE SHOP	1.25	46.00	COM
CHM	HOTEL/MOTEL	1.50	66.00	COM
CLC	LODGE/CLUB	1.25	80.00	COM
CST	STORE	1.25	84.00	COM
ECH	CHURCH	1.25	90.00	RES
EFS	FIRE STATION	1.25	75.00	RES
ELB	LIBRARY	1.25	100.00	COM
ELC	LODGE/CLUB	1.25	80.00	COM
EPF	SAFETY COMPLEX	1.00	110.00	RES
ERS	RESIDENTIAL	1.25	112.00	RES
ESG	GARAGE/SHOP	1.25	46.00	COM
ETO	OFFICES	1.25	100.00	COM
MHD	MOBILE HOME-DOUBLE	2.00	68.00	RES
MHS	MOBILE HOME-SINGLE	3.00	68.00	MFH
MRV	CAMPER/RV	6.00	46.00	MFH
RCG	CONDO-GARDEN	1.25	112.00	RES
RCT	CONDO-TOWNHOME	1.25	112.00	RES
RSA	RESIDENTIAL	1.25	112.00	RES

Building Sub Area Codes & Values		
Code	Description	Factor
ATF	ATTIC FINISHED	0.25
ATU	ATTIC UNFINISHED	0.10
BMF	BSMNT FINISHED	0.30
BMG	BASEMENT GARAGE	0.20
BMU	BSMNT UNFINISHED	0.15
COF	COM OFFICE AREA	1.75
CPT	CARPORT ATTACHED	0.10
CRL	CRAWL SPACE	0.05
CTH	CATHEDRAL CEILING	0.10
DEK	DECK/ENTRANCE	0.10
ENT	ENTRY WAY	0.10
EPF	ENCLSD PORCH	0.70
EPU	COVERED BSMT ENT	0.35
FFF	FST FLR FIN	1.00
FFU	FST FLR UNFIN	0.50
GAR	GARAGE ATTCHD	0.45
HSF	1/2 STRY FIN	0.50
HSU	1/2 STRY UNFIN	0.15
LDK	LOADING AREA	0.20
OFF	OFFICE AREA	1.00
OPF	OPEN PORCH	0.25
PAT	PATIO AREA	0.10
PRS	PIER FOUNDATION	-0.05
RBF	RAISED BSMNT FIN	0.75
RBU	RAISED BSMNT UNFIN	0.25
SFA	SEMI-FINISH AREA	0.75
SLB	SLAB	0.00
STO	STORAGE AREA	0.25
TQF	3/4 STRY FIN	0.75
TQU	3/4 STRY UNFIN	0.20
UFF	UPPER FLR FIN	1.00
UFU	UPPER FLR UNFIN	0.25
VLT	VAULTED CEILING	0.05

Building Quality Adjustments		
Code	Description	Factor
A0	AVG	1.00
A1	AVG+10	1.10
A2	AVG+20	1.20
A3	AVG+30	1.30
B1	AVG-10	0.90
B2	AVG-20	0.80
B3	AVG-30	0.70
B4	AVG-40	0.60
B5	AVG-50	0.50
A4	EXC	1.40
A5	EXC+10	1.50
A6	EXC+20	1.60
A7	EXC+40	1.80
A8	EXC+60	2.00
A9	LUXURIOUS	3.00
AA	SPECIAL USE	4.00

Building Story Codes & Values		
Code	Description	Factor
A	1.00 STORY	1.10
B	1.50 STORY	1.00
C	1.75 STORY	0.98
D	2.00 STORY	0.96
E	2.50 STORY	0.96
F	2.75 STORY	0.94
G	3.00 STORY	0.92
H	3.5+ STORY	0.90

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

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

Building Exterior Wall Materials		
Code	Description	Points
1	CEMENT CLAPBOARD	36.00
2	DECORATIVE BLOCK	36.00
A	MINIMUM	18.00
B	BELOW AVG	24.00
C	NOVELTY	34.00
D	AVERAGE	34.00
E	BOARD/BATTEN	34.00
F	ASBEST SHNGL	30.00
G	LOGS	34.00
H	ABOVE AVG	37.00
I	CLAP BOARD	34.00
J	CEDAR/REDWD	37.00
K	PREFAB WD PNL	32.00
L	WOOD SHINGLE	37.00
M	CNCRT OR BLK	28.00
N	CB STUCCO	34.00
O	ASPHALT	30.00
P	BRK VENEER	37.00
Q	BR ON MASONRY	40.00
R	STN ON MASONRY	42.00
S	VINYL SIDING	35.00
T	ALUM SIDING	33.00
U	PREFIN METAL	38.00
V	GLASS/THERMO	40.00
Y	MASONITE	28.00
Z	STONE VENEER	38.00

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
A	MINIMUM	8.00
B	WALL BOARD	22.00
C	PLASTERED	27.00
D	DRYWALL	27.00
E	WOOD/LOG	30.00
F	PLYWOOD PANEL	27.00
G	AVERAGE 4 USE	22.00
I	CONCRETE	8.00

Building Interior Floor Materials		
Code	Description	Points
A	MIN PLYWD	5.00
B	CONCRETE	6.00
C	HARD TILE	12.00
D	LINOLEUM OR SIM	7.00
E	PINE/SOFT WD	10.00
F	HARDWOOD	11.00
G	PARQUET	12.00
H	CARPET	9.00
J	VINYL/LAMINATE	9.00
V	VCT	12.00

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

Building Heating System Types		
Code	Description	Points
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	RAD ELECT	3.00
H	RAD WATER	6.00
J	HEAT PUMP	8.00

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

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

Standard Age Only Building Depreciation Schedule							
Building Age Condition Classifications							
For Standard Depreciation 1.00 %							
Age	Very Poor	Poor	Fair	Average	Good	Very Good	Excellent
1	5	4	3	1	1	1	1
5	11	9	7	5	4	3	2
10	16	13	9	8	6	5	3
15	19	15	12	10	8	6	4
20	22	18	13	11	9	7	4
30	27	22	16	14	11	8	5
40	32	25	19	16	13	9	6
50	35	28	21	18	14	11	7
60	39	31	23	19	15	12	8
70	42	33	25	21	17	13	8
80	45	36	27	22	18	13	9
90	47	38	28	24	19	14	9
100	50	40	30	25	20	15	10
125	56	45	34	28	22	17	11
150	61	49	37	31	24	18	12
175	66	53	40	33	26	20	13
200	71	57	42	35	28	21	14
225	75	60	45	38	30	23	15
250	79	63	47	40	32	24	16
275	83	66	50	41	33	25	17
300	87	69	52	43	35	26	17

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

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

Hebron

Residential Building Area Size Adjustment Factors

Median Effective Area = 2100sf Fixed Site Cost Adjustment = 30%

Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.
191	4.00	258	3.14	356	2.47	573	1.80	1,465	1.13
192	3.98	259	3.13	358	2.46	578	1.79	1,500	1.12
193	3.97	260	3.12	360	2.45	583	1.78	1,537	1.11
194	3.95	261	3.11	362	2.44	589	1.77	1,575	1.10
195	3.93	262	3.10	364	2.43	594	1.76	1,615	1.09
196	3.92	264	3.09	366	2.42	600	1.75	1,658	1.08
197	3.90	265	3.08	368	2.41	606	1.74	1,703	1.07
198	3.88	266	3.07	371	2.40	612	1.73	1,750	1.06
199	3.87	267	3.06	373	2.39	618	1.72	1,800	1.05
200	3.85	268	3.05	375	2.38	624	1.71	1,853	1.04
201	3.84	269	3.04	377	2.37	630	1.70	1,909	1.03
202	3.82	270	3.03	380	2.36	636	1.69	1,969	1.02
203	3.81	272	3.02	382	2.35	643	1.68	2,032	1.01
204	3.79	273	3.01	384	2.34	649	1.67	2,100	1.00
205	3.78	274	3.00	387	2.33	656	1.66	2,172	0.99
206	3.76	275	2.99	389	2.32	663	1.65	2,250	0.98
207	3.75	276	2.98	391	2.31	670	1.64	2,333	0.97
208	3.73	278	2.97	394	2.30	677	1.63	2,423	0.96
209	3.72	279	2.96	396	2.29	685	1.62	2,520	0.95
210	3.70	280	2.95	399	2.28	692	1.61	2,625	0.94
211	3.69	281	2.94	401	2.27	700	1.60	2,739	0.93
212	3.67	283	2.93	404	2.26	708	1.59	2,864	0.92
213	3.66	284	2.92	406	2.25	716	1.58	3,000	0.91
214	3.65	285	2.91	409	2.24	724	1.57	3,150	0.90
215	3.63	286	2.90	412	2.23	733	1.56	3,316	0.89
216	3.62	288	2.89	414	2.22	741	1.55	3,500	0.88
217	3.60	289	2.88	417	2.21	750	1.54	3,706	0.87
218	3.59	290	2.87	420	2.20	759	1.53	3,938	0.86
219	3.58	292	2.86	423	2.19	768	1.52	4,200	0.85
220	3.57	293	2.85	426	2.18	778	1.51	4,500	0.84
221	3.55	294	2.84	429	2.17	787	1.50	4,846	0.83
222	3.54	296	2.83	432	2.16	797	1.49	5,250	0.82
223	3.53	297	2.82	434	2.15	808	1.48	5,727	0.81
224	3.51	299	2.81	437	2.14	818	1.47	6,300	0.80
225	3.50	300	2.80	441	2.13	829	1.46	7,000	0.79
226	3.49	301	2.79	444	2.12	840	1.45	7,875	0.78
227	3.48	303	2.78	447	2.11	851	1.44	9,000	0.77
228	3.46	304	2.77	450	2.10	863	1.43	10,500	0.76
229	3.45	306	2.76	453	2.09	875	1.42	12,600	0.75
230	3.44	307	2.75	457	2.08	887	1.41	15,750	0.74
231	3.43	309	2.74	460	2.07	900	1.40	21,000	0.73
232	3.42	310	2.73	463	2.06	913	1.39	31,500	0.72
233	3.40	312	2.72	467	2.05	926	1.38	63,000	0.71
234	3.39	313	2.71	470	2.04	940	1.37	100,000	0.71
235	3.38	315	2.70	474	2.03	955	1.36	200,000	0.7032
236	3.37	317	2.69	477	2.02	969	1.35	300,000	0.7021
237	3.36	318	2.68	481	2.01	984	1.34	400,000	0.7016
238	3.35	320	2.67	485	2.00	1,000	1.33	500,000	0.7013
239	3.34	321	2.66	488	1.99	1,016	1.32	600,000	0.7011
240	3.33	323	2.65	492	1.98	1,033	1.31	700,000	0.7009
241	3.31	325	2.64	496	1.97	1,050	1.30	800,000	0.7008
242	3.30	326	2.63	500	1.96	1,068	1.29	900,000	0.7007
243	3.29	328	2.62	504	1.95	1,086	1.28	1,000,000	0.7006
244	3.28	330	2.61	508	1.94	1,105	1.27		
245	3.27	332	2.60	512	1.93	1,125	1.26		
246	3.26	333	2.59	516	1.92	1,145	1.25		
247	3.25	335	2.58	521	1.91	1,167	1.24		
248	3.24	337	2.57	525	1.90	1,189	1.23		
249	3.23	339	2.56	529	1.89	1,212	1.22		
250	3.22	341	2.55	534	1.88	1,235	1.21		
251	3.21	342	2.54	538	1.87	1,260	1.20		
252	3.20	344	2.53	543	1.86	1,286	1.19		
253	3.19	346	2.52	548	1.85	1,313	1.18		
254	3.18	348	2.51	553	1.84	1,340	1.17		
255	3.17	350	2.50	558	1.83	1,370	1.16		
256	3.16	352	2.49	562	1.82	1,400	1.15		
257	3.15	354	2.48	568	1.81	1,432	1.14		

Hebron

Commercial Building Area Size Adjustment Factors

Median Effective Area = 4300sf Fixed Site Cost Adjustment = 30%

Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.
391	4.00	498	3.29	686	2.58	1,103	1.87	2,804	1.16
392	3.99	500	3.28	690	2.57	1,112	1.86	2,867	1.15
393	3.98	502	3.27	694	2.56	1,122	1.85	2,932	1.14
394	3.97	504	3.26	697	2.55	1,132	1.84	3,000	1.13
396	3.96	506	3.25	701	2.54	1,142	1.83	3,071	1.12
397	3.95	508	3.24	705	2.53	1,152	1.82	3,146	1.11
398	3.94	510	3.23	709	2.52	1,162	1.81	3,225	1.10
399	3.93	512	3.22	713	2.51	1,173	1.80	3,308	1.09
401	3.92	514	3.21	717	2.50	1,183	1.79	3,395	1.08
402	3.91	516	3.20	721	2.49	1,194	1.78	3,486	1.07
403	3.90	518	3.19	725	2.48	1,206	1.77	3,583	1.06
404	3.89	520	3.18	729	2.47	1,217	1.76	3,686	1.05
406	3.88	522	3.17	733	2.46	1,229	1.75	3,794	1.04
407	3.87	524	3.16	737	2.45	1,240	1.74	3,909	1.03
408	3.86	527	3.15	741	2.44	1,252	1.73	4,031	1.02
410	3.85	529	3.14	746	2.43	1,265	1.72	4,161	1.01
411	3.84	531	3.13	750	2.42	1,277	1.71	4,300	1.00
412	3.83	533	3.12	754	2.41	1,290	1.70	4,448	0.99
413	3.82	535	3.11	759	2.40	1,303	1.69	4,607	0.98
415	3.81	537	3.10	763	2.39	1,316	1.68	4,778	0.97
416	3.80	540	3.09	768	2.38	1,330	1.67	4,962	0.96
417	3.79	542	3.08	772	2.37	1,344	1.66	5,160	0.95
419	3.78	544	3.07	777	2.36	1,358	1.65	5,375	0.94
420	3.77	547	3.06	782	2.35	1,372	1.64	5,609	0.93
422	3.76	549	3.05	787	2.34	1,387	1.63	5,864	0.92
423	3.75	551	3.04	791	2.33	1,402	1.62	6,143	0.91
424	3.74	554	3.03	796	2.32	1,418	1.61	6,450	0.90
426	3.73	556	3.02	801	2.31	1,433	1.60	6,789	0.89
427	3.72	558	3.01	806	2.30	1,449	1.59	7,167	0.88
429	3.71	561	3.00	811	2.29	1,466	1.58	7,588	0.87
430	3.70	563	2.99	816	2.28	1,483	1.57	8,063	0.86
431	3.69	566	2.98	822	2.27	1,500	1.56	8,600	0.85
433	3.68	568	2.97	827	2.26	1,518	1.55	9,214	0.84
434	3.67	571	2.96	832	2.25	1,536	1.54	9,923	0.83
436	3.66	573	2.95	838	2.24	1,554	1.53	10,750	0.82
437	3.65	576	2.94	843	2.23	1,573	1.52	11,727	0.81
439	3.64	578	2.93	849	2.22	1,593	1.51	12,900	0.80
440	3.63	581	2.92	854	2.21	1,612	1.50	14,333	0.79
442	3.62	584	2.91	860	2.20	1,633	1.49	16,125	0.78
443	3.61	586	2.90	866	2.19	1,654	1.48	18,429	0.77
445	3.60	589	2.89	872	2.18	1,675	1.47	21,500	0.76
446	3.59	592	2.88	878	2.17	1,697	1.46	25,800	0.75
448	3.58	594	2.87	884	2.16	1,720	1.45	32,250	0.74
449	3.57	597	2.86	890	2.15	1,743	1.44	43,000	0.73
451	3.56	600	2.85	896	2.14	1,767	1.43	64,500	0.72
453	3.55	603	2.84	902	2.13	1,792	1.42	129,000	0.7100
454	3.54	606	2.83	908	2.12	1,817	1.41	200,000	0.7065
456	3.53	608	2.82	915	2.11	1,843	1.40	300,000	0.7043
457	3.52	611	2.81	921	2.10	1,870	1.39	400,000	0.7032
459	3.51	614	2.80	928	2.09	1,897	1.38	500,000	0.7026
461	3.50	617	2.79	935	2.08	1,925	1.37	600,000	0.7022
462	3.49	620	2.78	942	2.07	1,955	1.36	700,000	0.7018
464	3.48	623	2.77	949	2.06	1,985	1.35	800,000	0.7016
466	3.47	626	2.76	956	2.05	2,016	1.34	900,000	0.7014
467	3.46	629	2.75	963	2.04	2,048	1.33	1,000,000	0.7013
469	3.45	632	2.74	970	2.03	2,081	1.32		
471	3.44	635	2.73	977	2.02	2,115	1.31		
473	3.43	639	2.72	985	2.01	2,150	1.30		
474	3.42	642	2.71	992	2.00	2,186	1.29		
476	3.41	645	2.70	1,000	1.99	2,224	1.28		
478	3.40	648	2.69	1,008	1.98	2,263	1.27		
480	3.39	652	2.68	1,016	1.97	2,304	1.26		
481	3.38	655	2.67	1,024	1.96	2,345	1.25		
483	3.37	658	2.66	1,032	1.95	2,389	1.24		
485	3.36	662	2.65	1,040	1.94	2,434	1.23		
487	3.35	665	2.64	1,049	1.93	2,481	1.22		
489	3.34	668	2.63	1,057	1.92	2,529	1.21		
490	3.33	672	2.62	1,066	1.91	2,580	1.20		
492	3.32	675	2.61	1,075	1.90	2,633	1.19		
494	3.31	679	2.60	1,084	1.89	2,688	1.18		
496	3.30	683	2.59	1,093	1.88	2,745	1.17		

Hebron

Industrial Building Area Size Adjustment Factors

Median Effective Area = 7500sf Fixed Site Cost Adjustment = 30%

Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.
682	4.00	869	3.29	1,197	2.58	1,923	1.87	4,891	1.16
684	3.99	872	3.28	1,203	2.57	1,940	1.86	5,000	1.15
686	3.98	875	3.27	1,210	2.56	1,957	1.85	5,114	1.14
688	3.97	879	3.26	1,216	2.55	1,974	1.84	5,233	1.13
690	3.96	882	3.25	1,223	2.54	1,991	1.83	5,357	1.12
692	3.95	886	3.24	1,230	2.53	2,009	1.82	5,488	1.11
694	3.94	889	3.23	1,236	2.52	2,027	1.81	5,625	1.10
697	3.93	893	3.22	1,243	2.51	2,045	1.80	5,769	1.09
699	3.92	896	3.21	1,250	2.50	2,064	1.79	5,921	1.08
701	3.91	900	3.20	1,257	2.49	2,083	1.78	6,081	1.07
703	3.90	904	3.19	1,264	2.48	2,103	1.77	6,250	1.06
705	3.89	907	3.18	1,271	2.47	2,123	1.76	6,429	1.05
708	3.88	911	3.17	1,278	2.46	2,143	1.75	6,618	1.04
710	3.87	915	3.16	1,286	2.45	2,163	1.74	6,818	1.03
712	3.86	918	3.15	1,293	2.44	2,184	1.73	7,031	1.02
714	3.85	922	3.14	1,301	2.43	2,206	1.72	7,258	1.01
717	3.84	926	3.13	1,308	2.42	2,228	1.71	7,500	1.00
719	3.83	930	3.12	1,316	2.41	2,250	1.70	7,759	0.99
721	3.82	934	3.11	1,324	2.40	2,273	1.69	8,036	0.98
723	3.81	937	3.10	1,331	2.39	2,296	1.68	8,333	0.97
726	3.80	941	3.09	1,339	2.38	2,320	1.67	8,654	0.96
728	3.79	945	3.08	1,347	2.37	2,344	1.66	9,000	0.95
731	3.78	949	3.07	1,355	2.36	2,368	1.65	9,375	0.94
733	3.77	953	3.06	1,364	2.35	2,394	1.64	9,783	0.93
735	3.76	957	3.05	1,372	2.34	2,419	1.63	10,227	0.92
738	3.75	962	3.04	1,380	2.33	2,446	1.62	10,714	0.91
740	3.74	966	3.03	1,389	2.32	2,473	1.61	11,250	0.90
743	3.73	970	3.02	1,398	2.31	2,500	1.60	11,842	0.89
745	3.72	974	3.01	1,406	2.30	2,528	1.59	12,500	0.88
748	3.71	978	3.00	1,415	2.29	2,557	1.58	13,235	0.87
750	3.70	983	2.99	1,424	2.28	2,586	1.57	14,063	0.86
753	3.69	987	2.98	1,433	2.27	2,616	1.56	15,000	0.85
755	3.68	991	2.97	1,442	2.26	2,647	1.55	16,071	0.84
758	3.67	996	2.96	1,452	2.25	2,679	1.54	17,308	0.83
760	3.66	1,000	2.95	1,461	2.24	2,711	1.53	18,750	0.82
763	3.65	1,004	2.94	1,471	2.23	2,744	1.52	20,455	0.81
765	3.64	1,009	2.93	1,480	2.22	2,778	1.51	22,500	0.80
768	3.63	1,014	2.92	1,490	2.21	2,812	1.50	25,000	0.79
771	3.62	1,018	2.91	1,500	2.20	2,848	1.49	28,125	0.78
773	3.61	1,023	2.90	1,510	2.19	2,885	1.48	32,143	0.77
776	3.60	1,027	2.89	1,520	2.18	2,922	1.47	37,500	0.76
779	3.59	1,032	2.88	1,531	2.17	2,961	1.46	45,000	0.75
781	3.58	1,037	2.87	1,541	2.16	3,000	1.45	56,250	0.74
784	3.57	1,042	2.86	1,552	2.15	3,041	1.44	75,000	0.73
787	3.56	1,047	2.85	1,562	2.14	3,082	1.43	112,500	0.7200
789	3.55	1,051	2.84	1,573	2.13	3,125	1.42	225,000	0.7100
792	3.54	1,056	2.83	1,585	2.12	3,169	1.41	300,000	0.7075
795	3.53	1,061	2.82	1,596	2.11	3,214	1.40	400,000	0.7056
798	3.52	1,066	2.81	1,607	2.10	3,261	1.39	500,000	0.7045
801	3.51	1,071	2.80	1,619	2.09	3,309	1.38	600,000	0.7038
804	3.50	1,077	2.79	1,630	2.08	3,358	1.37	700,000	0.7032
806	3.49	1,082	2.78	1,642	2.07	3,409	1.36	800,000	0.7028
809	3.48	1,087	2.77	1,654	2.06	3,462	1.35	900,000	0.7025
812	3.47	1,092	2.76	1,667	2.05	3,516	1.34	1,000,000	0.7023
815	3.46	1,098	2.75	1,679	2.04	3,571	1.33		
818	3.45	1,103	2.74	1,692	2.03	3,629	1.32		
821	3.44	1,108	2.73	1,705	2.02	3,689	1.31		
824	3.43	1,114	2.72	1,718	2.01	3,750	1.30		
827	3.42	1,119	2.71	1,731	2.00	3,814	1.29		
830	3.41	1,125	2.70	1,744	1.99	3,879	1.28		
833	3.40	1,131	2.69	1,758	1.98	3,947	1.27		
836	3.39	1,136	2.68	1,772	1.97	4,018	1.26		
840	3.38	1,142	2.67	1,786	1.96	4,091	1.25		
843	3.37	1,148	2.66	1,800	1.95	4,167	1.24		
846	3.36	1,154	2.65	1,815	1.94	4,245	1.23		
849	3.35	1,160	2.64	1,829	1.93	4,327	1.22		
852	3.34	1,166	2.63	1,844	1.92	4,412	1.21		
856	3.33	1,172	2.62	1,860	1.91	4,500	1.20		
859	3.32	1,178	2.61	1,875	1.90	4,592	1.19		
862	3.31	1,184	2.60	1,891	1.89	4,688	1.18		
865	3.30	1,190	2.59	1,907	1.88	4,787	1.17		

Hebron

Manufactured Building Area Size Adjustment Factors

Median Effective Area = 340sf Fixed Site Cost Adjustment = 30%

Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.
31	4.00	70	2.16	110	1.63	189	1.24	680	0.85
32	3.93	71	2.14	111	1.62	192	1.23	729	0.84
33	3.83	72	2.12	112	1.61	196	1.22	785	0.83
34	3.74	73	2.10	113	1.60	200	1.21	850	0.82
35	3.65	74	2.08	115	1.59	204	1.20	927	0.81
36	3.57	75	2.06	116	1.58	208	1.19	1,020	0.80
37	3.49	76	2.05	117	1.57	213	1.18	1,133	0.79
38	3.41	77	2.03	119	1.56	217	1.17	1,275	0.78
39	3.34	78	2.01	120	1.55	222	1.16	1,457	0.77
40	3.28	79	1.99	121	1.54	227	1.15	1,700	0.76
41	3.21	80	1.98	123	1.53	232	1.14	2,040	0.75
42	3.15	81	1.96	124	1.52	237	1.13	2,550	0.74
43	3.09	82	1.95	126	1.51	243	1.12	3,400	0.73
44	3.04	83	1.93	127	1.50	249	1.11	5,100	0.72
45	2.99	84	1.92	129	1.49	255	1.10	10,200	0.71
46	2.94	85	1.90	131	1.48	262	1.09	100,000	0.70
47	2.89	86	1.89	132	1.47	268	1.08	200,000	0.7005
48	2.84	87	1.87	134	1.46	276	1.07	300,000	0.7003
49	2.80	88	1.86	136	1.45	283	1.06	400,000	0.7003
50	2.76	89	1.85	138	1.44	291	1.05	500,000	0.7002
51	2.71	90	1.83	140	1.43	300	1.04	600,000	0.7002
52	2.68	91	1.82	142	1.42	309	1.03	700,000	0.7001
53	2.64	92	1.81	144	1.41	319	1.02	800,000	0.7001
54	2.60	93	1.80	146	1.40	329	1.01	900,000	0.7001
55	2.57	94	1.79	148	1.39	340	1.00	1,000,000	0.7001
56	2.53	95	1.77	150	1.38	352	0.99		
57	2.50	96	1.76	152	1.37	364	0.98		
58	2.47	97	1.75	155	1.36	378	0.97		
59	2.44	98	1.74	157	1.35	392	0.96		
60	2.41	99	1.73	159	1.34	408	0.95		
61	2.38	100	1.72	162	1.33	425	0.94		
62	2.35	101	1.71	165	1.32	443	0.93		
63	2.33	102	1.70	167	1.31	464	0.92		
64	2.30	103	1.69	170	1.30	486	0.91		
65	2.28	104	1.68	173	1.29	510	0.90		
66	2.25	105	1.67	176	1.28	537	0.89		
67	2.23	106	1.66	179	1.27	567	0.88		
68	2.21	107	1.65	182	1.26	600	0.87		
69	2.18	109	1.64	185	1.25	638	0.86		

Printed: 08/16/2021 2:52:38 pm

Code	Description
00	INVESTIG IN PROGRESS
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
18	MULTIPLE PARCELS
19	MULTI-TOWN PROPERTY
20	MPC-CANT SELL SEPRTL
21	MPC-CAN SELL SEPRTLY
22	INDETERMINATE PRICE
23	NO STAMP PER DEED
24	ABUTTER SALE
25	INSUF CNT MKT EXPOSUR
26	MINERAL RIGHTS ONLY
27	LESS THAN 100% INT
28	LIFE EST/DEFER 1YR+
29	PLOTAGE/ASMBL IMPACT
30	TIMESHARE
31	EASEMENT/BOATSLIPS
32	TIMBER RIGHTS
33	LNDLRD/TENANT SALE
34	PUBLIC UTIL GRNTR/E
35	GOVMT AGENCY GRNTR/E
36	REL/CHAR/EDU GRNTR/E
37	FINANCIAL CO GRNTR/E
38	FAMILY/RELAT GRNTR/E
39	DIVORCE PRTY GRNTR/E
40	BUSIN AFFIL GRNTR/E
41	GOV REL ENT/NHH/FNMA
43	SHORT SALE RQ 3RDPTY
44	NONMKT TRUST GRNTR/E
45	BOUNDARY ADJUSTMT
47	OTHR SALE OF CONVENC
48	COURT/SHERIFF SALE
49	DEED INLIEU FORECLSR
50	TAX SALE
51	FORECLOSURE
52	OTHER FORCED SALE
54	DEED TO QUIET TITLE
56	OTHER DOUBTFUL TITLE
57	LARGE VALUE IN TRADE
58	INSTALLMENT SALE
60	UNIDENT IN ASSR RECS
66	COMPLEX COMMRL SALE
67	UNK PERSONAL PROPRTY
69	LEASE W/ UNK TERMS
70	BUYR/SELR COST SHIFT
77	ASSMNT ENCUMBRANCES
80	SUBSID/ASSIST HOUSNG
81	ESTATE SALE/FDCY COV
82	DEED DATE TOO OLD
83	CEMETERY LOTS
87	XS LOCALE IN SAMPLE
88	XS PRP TYP IN SAMPLE
89	RESALE IN EQ PERIOD
90	RSA 79-A CURRENT USE
97	RSA 79-B CONSRV ESMT
98	SALE RELATD ASMT CHG
99	UNCLASSFYD EXCLUSION
H	PARTIAL SALE
J	BANKRUPTCY
K	UNDIVIDED INTEREST
S	CORRECTIVE
W	CURRENT USE LANDS
X	BANK/MORTGAGEE SALE
Y	INLIEU OF FORECLOSUR
Z	OTHER

SOLAR PANELS

Market data suggests solar panels contribute to market value. Government and other incentives commonly available to the property owner are taken into consideration when developing the initial assessed value. Industry representatives suggest that newly installed panels have a life expectancy of at least 25 years, so the following depreciation schedule is used with a floor factor of 25%:

<u>Age</u>	<u>Condition Factor</u>
1-5 Years	100
6-10 Years	85
11-15 Years	70
16-20 Years	55
21-25 Years	40
25+ Years	25

It should be noted that Solar Panels may have differing condition factors to account for atypical sizes or noted physical condition issues.

SECTION 10

WATERFRONT, VIEW & BUILDING GRADE INFORMATION

A. WATERFRONT

B. VIEW REPORT

C. BUILDING GRADE REPORT

FOLLOWED BY PICTURE CATALOG

A. WATERFRONT

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

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

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

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

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

The following illustrates the waterfront properties in town on properties where pictures were available. These properties illustrate the values associated as developed for this town wide update and lacking sufficient recent sales provides testing against older sales when available.

Newfound Lake **Base \$1,000,000**

There are 315 properties with waterfront or water access on this water body. Newfound Lake is 4,451 acres with public access from Wellington State Park. It has an average depth of 74', a max depth of 182' and is considered to be one of the cleanest lakes in New Hampshire. See Section 9 Codes & Adjustments for the detailed breakdown.

Spectacle Pond **Base \$125,000**

There are 21 properties with waterfront on this water body. Spectacle Pond is about 53 acres with a public gravel launch. It is a trout pond with no petro motors allowed unless you are a contiguous property owner. It has an average depth of 11' and a max depth of 39'. See Section 9 Codes & Adjustments for the detailed breakdown.

Cockermouth River **Base \$30,000**

There are 35 properties with waterfront on this water body. The Cockermouth River is 9.5 miles long and is the longest tributary of Newfound Lake. See Section 9 Codes & Adjustments for the detailed breakdown.

For fishing regulation information, please refer to the NHFGD Freshwater Fishing Digest. Contact: NHFGD Region 2 (Lakes Region), New Hampton E-mail: reg2@wildlife.nh.gov Phone: 603-744-5470

SPECTACLE POND

Groton, Hebron

FISHERY: Coldwater	ACRES: 53
TROPHIC LEVEL: MESO	
AVG. DEPTH: 11	MAX. DEPTH: 39
SPECIES: EBT, RT	
ADDITIONAL INFO: trout pond; no petro motors; speed limit	
ACCESS: gravel launch	

Please contact NH Dept of Safety, Marine Patrol for info. on water body/boat/motor restrictions: (603) 293-2037 www.nh.gov/safety

Public Water Access site

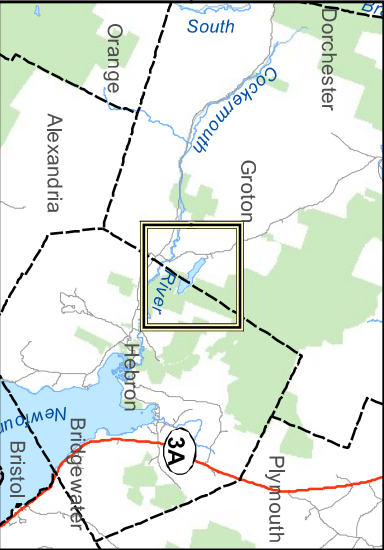
- Canoe/cartop
- Shorebank
- Ramp

Bathymetric contour (feet)

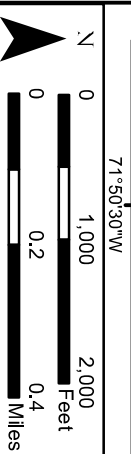
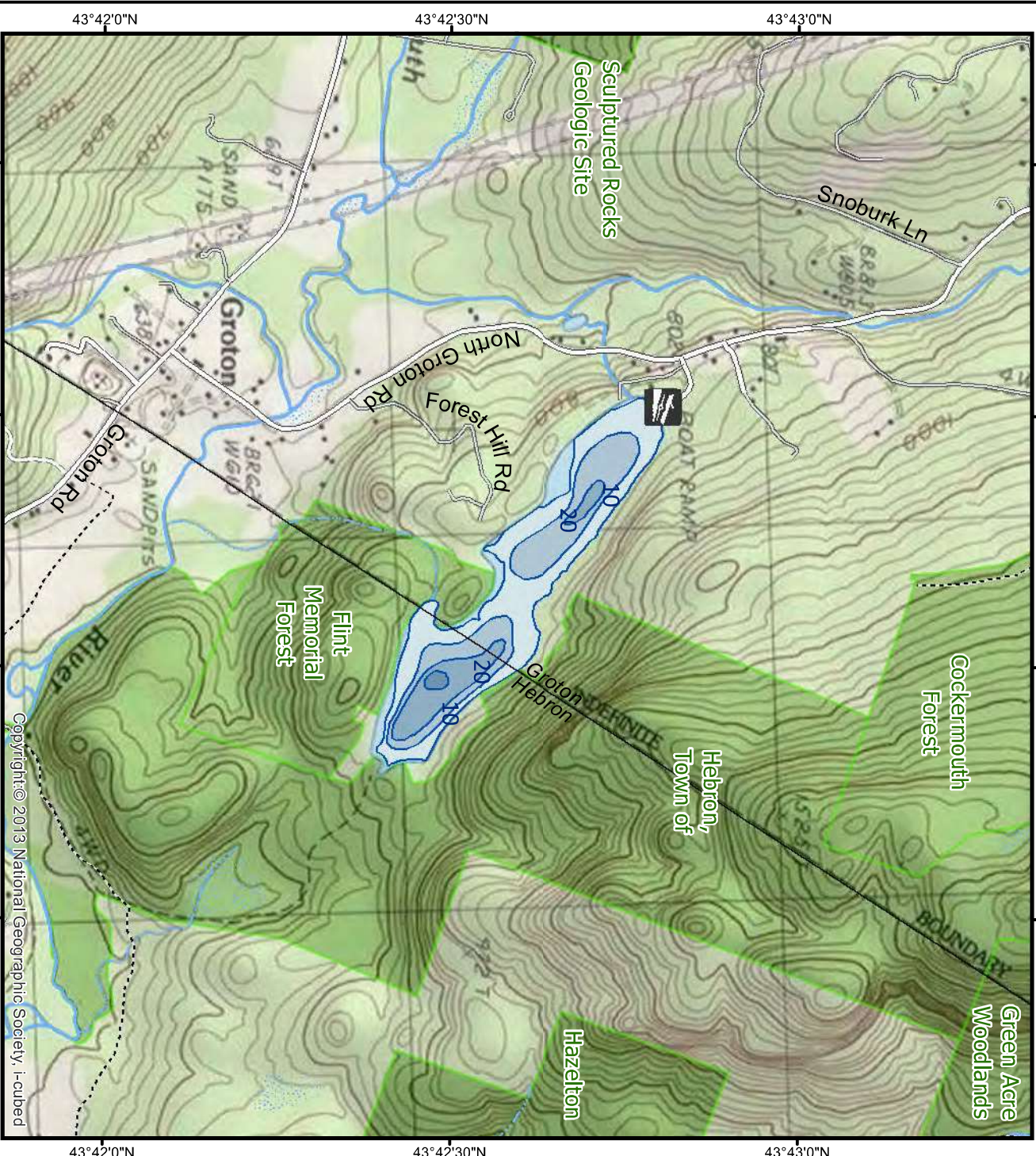
Bathymetry provided by the NH Department of Environmental Services, Watershed Mgt Bureau

- Town boundary
- Primary Route
- Road or Street
- Trail or other
- Stream or Shoreline
- Surface Water
- Wetland Conservation or Public land
- Restricted Access Conservation

- Cleared Forest Contour Building
- Source: USGS



Directions: North Groton Rd



Base map data from NH GRANIT at Earth Systems Research Center (UNH) and Open Street Map contributors. UNH, NH Fish & Game and the cooperating agencies make no claim as to the validity or reliability or to any implied uses of these data. NOT INTENDED FOR BOAT NAVIGATION.

Hebron Waterfront Report

Sorted By Waterfront Value



Map Lot Sub: 000005 000006 000000
Location: WHIPOWILL ROAD
Owner: WHIP-O-WILL CONDOMINIUM ASSOC
Waterfront Value: \$ 0
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: BEACH AND/OR LNDSCP
Topography: MILD
Condition: 0 **Frontage Feet:** 120
Notes: common land & wf



Map Lot Sub: 000007 000024 000000
Location: SOUTH MAYHEW TURNPIK
Owner: HILLSIDE INN COMMON INTEREST,
Waterfront Value: \$ 0
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: SHARED WF
Topography: LEVEL
Condition: 0 **Frontage Feet:** 1,188
Notes: COMMON LAND(BEACH)



Map Lot Sub: 000007 000034 00005B
Location: EVANS ROAD
Owner: EVANS ASSOCIATION,
Waterfront Value: \$ 0
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: BEACH AND/OR LNDSCP
Topography: MILD
Condition: 0 **Frontage Feet:** 121
Notes: COMMON LAND(BEACH)



Map Lot Sub: 000007 000037 000000
Location: NORTH SHORE ROAD
Owner: SLEEPY HOLLOW ASSOCIATION
Waterfront Value: \$ 0
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: BEACH AND/OR LNDS CP
Topography: MILD
Condition: 0 **Frontage Feet:** 670
Notes: COMMON LAND(BEACH)



Map Lot Sub: 000007 000039 000000
Location: SANBORN DRIVE
Owner: GALBRAITH, DIANE - TRUSTEE
Waterfront Value: \$ 0
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: NATURAL AND/OR ROCKY
Topography: MILD
Condition: 0 **Frontage Feet:** 60
Notes: COMMON LAND



Map Lot Sub: 000007 0000HP 000011
Location: LOON ISLAND LANE
Owner: THOMPSON, STUART & JANE ANNE
Waterfront Value: \$ 0
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: BEACH AND/OR LNDS CP
Topography: LEVEL
Condition: 0 **Frontage Feet:** 75
Notes: COMMON LAND(BEACH)



Map Lot Sub: 000007 0000HP 000035
Location: VISTA DRIVE
Owner: VAN SCHAICK, JAMES
Waterfront Value: \$ 0
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: BEACH AND/OR LNDS CP
Topography: LEVEL
Condition: 0 **Frontage Feet:** 35
Notes: COMMON LAND(BEACH)



Map Lot Sub: 000007 0000SG 000028
Location: STONE GATE ROAD
Owner: STONEGATE ACRES COMMON BEACH
Waterfront Value: \$ 0
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: BEACH AND/OR LNDS CP
Topography: MILD
Condition: 0 **Frontage Feet:** 335
Notes: COMMON LAND(BEACH)



Map Lot Sub: 00018A 000001 000000
Location: WEST SHORE ROAD
Owner: LABRECQUE, PAUL - TRUSTEE
Waterfront Value: \$ 0
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: NATURAL AND/OR ROCKY
Topography: ROLLING
Condition: 0 **Frontage Feet:** 15
Notes: WF



Map Lot Sub: 00018A 000002 000000
Location: WEST SHORE ROAD
Owner: REIMOLD, RAYMOND M.
Waterfront Value: \$ 0
Water Body: NEWFOUND LAKE
Access: NON-BLD NEWFOUND
Location: NATURAL AND/OR ROCKY
Topography: ROLLING
Condition: 0 **Frontage Feet:** 12
Notes: REC LOT



Map Lot Sub: 00018A 0000IP 000008
Location: INDIAN POINT ROAD
Owner: INDIAN POINT ASSOCIATION,
Waterfront Value: \$ 0
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: NATURAL AND/OR ROCKY
Topography: MILD
Condition: 0 **Frontage Feet:** 175
Notes: COMMON LAND WF



Map Lot Sub: 00019A 000011 000000
Location: BIRCH LANE
Owner: BEACHWOOD ASSOCIATION INC,
Waterfront Value: \$ 0
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: BEACH AND/OR LNDSCP
Topography: MILD
Condition: 0 **Frontage Feet:** 150
Notes: COMMON LAND(BEACH)



Map Lot Sub: 00019A 0000BW 00000A
Location: OAK LANE
Owner: BEACHWOOD ASSOCIATION INC,
Waterfront Value: \$ 0
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: BEACH AND/OR LNDSCP
Topography: MILD
Condition: 0 **Frontage Feet:** 89
Notes: COMMON LAND(BEACH)



Map Lot Sub: 00019A 0000BW 00000B
Location: OAK LANE
Owner: BEACHWOOD ASSOCIATION INC,
Waterfront Value: \$ 0
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: BEACH AND/OR LNDSCP
Topography: MILD
Condition: 0 **Frontage Feet:** 77
Notes: COMMON LAND(BEACH)



Map Lot Sub: 00019A 0000BW 00011B
Location: BIRCH LANE
Owner: BEACHWOOD ASSOCIATION INC,
Waterfront Value: \$ 0
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: BEACH AND/OR LNDSCP
Topography: MILD
Condition: 0 **Frontage Feet:** 30
Notes: COMMON LAND WF



Map Lot Sub: 00019A 000LVP 000001
Location: BEREA ROAD
Owner: WICOSUTA REAL ESTATE CO. LLC
Waterfront Value: \$ 0
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: BEACH AND/OR LNDS CP
Topography: MILD
Condition: 0 **Frontage Feet:** 100
Notes: COMMON LAND(BEACH)



Map Lot Sub: 000023 000011 000000
Location: 184 GROTON ROAD
Owner: HEBRON, TOWN OF
Waterfront Value: \$ 4,600
Water Body: COCKERMOUTH RIVER
Access: UNDEVELOPED
Location: NATURAL AND/OR ROCKY
Topography: MILD
Condition: 25 **Frontage Feet:** 108
Notes: USE/DTW



Map Lot Sub: 000017 0000DW 000003
Location: 22 DUCKWORTH ROAD
Owner: EVANS, PHYLLIS ANN, TRUSTEE
Waterfront Value: \$ 6,800
Water Body: COCKERMOUTH RIVER
Access: UNDEVELOPED
Location: NATURAL AND/OR ROCKY
Topography: MILD
Condition: 25 **Frontage Feet:** 251
Notes: DTW



Map Lot Sub: 000023 0000RM 000001
Location: GROTON ROAD
Owner: NUGENT, WILLIAM T.
Waterfront Value: \$ 7,500
Water Body: COCKERMOUTH RIVER
Access: UNDEVELOPED
Location: NATURAL AND/OR ROCKY
Topography: MILD
Condition: 25 **Frontage Feet:** 329
Notes: DTW



Map Lot Sub: 000017 000042 000000
Location: 134 GROTON ROAD
Owner: GOLDTHWAITE, DAVID B
Waterfront Value: \$ 7,700
Water Body: COCKERMOUTH RIVER
Access: UNDEVELOPED
Location: NATURAL AND/OR ROCKY
Topography: MILD
Condition: 25 **Frontage Feet:** 355
Notes: DTW



Map Lot Sub: 000024 000025 000000
Location: GROTON ROAD
Owner: MATTHEWS, JOSEPH H. ET AL
Waterfront Value: \$ 9,000
Water Body: COCKERMOUTH RIVER
Access: UNDEVELOPED
Location: NATURAL AND/OR ROCKY
Topography: MILD
Condition: 25 **Frontage Feet:** 605
Notes: DTW



Map Lot Sub: 000023 0000RM 000005
Location: 210 GROTON ROAD
Owner: WISNIEWSKI TRUSTEE, ROBERT T
Waterfront Value: \$ 12,700
Water Body: COCKERMOUTH RIVER
Access: MAIN BODY
Location: NATURAL AND/OR ROCKY
Topography: MILD
Condition: 25 **Frontage Feet:** 384
Notes: DTW



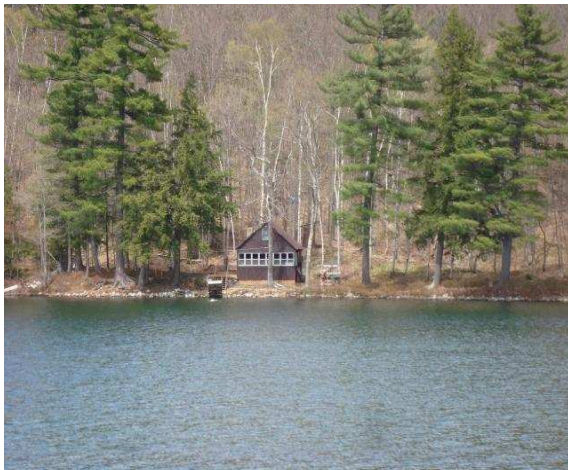
Map Lot Sub: 000016 000002 000000
Location: 37 BRALEY ROAD
Owner: BRITTELLI, DAVID R
Waterfront Value: \$ 14,400
Water Body: COCKERMOUTH RIVER
Access: MAIN BODY
Location: NATURAL AND/OR ROCKY
Topography: MILD
Condition: 25 **Frontage Feet:** 2,500
Notes: dtw



Map Lot Sub: 000014 000008 000000
Location: SPECTACLE POND
Owner: BLAKE, TRISTAN E
Waterfront Value: \$ 26,200
Water Body: SPECTACLE POND
Access: BOAT ACCESS ONLY
Location: UNDEVELOPED
Topography: ROLLING
Condition: 100 **Frontage Feet:** 70
Notes: WF



Map Lot Sub: 00017A 000003 000000
Location: 153 NORTH SHORE ROAD
Owner: DELISLE, RONALD
Waterfront Value: \$ 29,100
Water Body: COCKERMOUTH RIVER
Access: MAIN BODY
Location: GRASSY AND/OR WALL
Topography: MILD
Condition: 100 **Frontage Feet:** 50
Notes: EST WF/RF FF



Map Lot Sub: 000014 000007 000000
Location: SPECTACLE POND
Owner: CASELLA, ROBERT L., TRUSTEE
Waterfront Value: \$ 29,700
Water Body: SPECTACLE POND
Access: BOAT ACCESS ONLY
Location: UNDEVELOPED
Topography: MILD
Condition: 100 **Frontage Feet:** 82
Notes:



Map Lot Sub: 000017 000023 000000
Location: NORTH SHORE ROAD
Owner: AUDUBON SOCIETY OF NH
Waterfront Value: \$ 29,800
Water Body: COCKERMOUTH RIVER
Access: UNDEVELOPED
Location: NATURAL AND/OR ROCKY
Topography: MILD
Condition: 100 **Frontage Feet:** 300
Notes: EST FF ON RIVER



Map Lot Sub: 000014 000011 000000
Location: 295 SPECTACLE POND
Owner: FRICKE, MICHAEL
Waterfront Value: \$ 34,100
Water Body: SPECTACLE POND
Access: BOAT ACCESS ONLY
Location: WEEDY AND/OR MARSH
Topography: MILD
Condition: 100 **Frontage Feet:** 80
Notes: PART SWAMPY



Map Lot Sub: 000024 000012 000000
Location: 207 SPECTACLE POND
Owner: MARTEL, THERESA J REV TRUST
Waterfront Value: \$ 35,600
Water Body: SPECTACLE POND
Access: BOAT ACCESS ONLY
Location: NATURAL AND/OR ROCKY
Topography: ROLLING
Condition: 100 **Frontage Feet:** 40
Notes: WF



Map Lot Sub: 000024 000008 000000
Location: 259 SPECTACLE POND
Owner: BECKINGHAM, RICHARD E.
Waterfront Value: \$ 37,500
Water Body: SPECTACLE POND
Access: BOAT ACCESS ONLY
Location: NATURAL AND/OR ROCKY
Topography: MODERATE
Condition: 100 **Frontage Feet:** 100
Notes: WF



Map Lot Sub: 000024 000007 000000
Location: 255 SPECTACLE POND
Owner: POULIN, JONATHAN M
Waterfront Value: \$ 45,000
Water Body: SPECTACLE POND
Access: BOAT ACCESS ONLY
Location: NATURAL AND/OR ROCKY
Topography: ROLLING
Condition: 100 **Frontage Feet:** 100
Notes: WF



Map Lot Sub: 000024 000003 000000
Location: 223 SPECTACLE POND
Owner: DOWNEY, ROBERT & PHYLLIS
Waterfront Value: \$ 47,500
Water Body: SPECTACLE POND
Access: BOAT ACCESS ONLY
Location: NATURAL AND/OR ROCKY
Topography: MILD
Condition: 100 **Frontage Feet:** 100
Notes: WF



Map Lot Sub: 00018A 0000IP 000018
Location: INDIAN POINT ROAD
Owner: MIRANDA, FRANCES A
Waterfront Value: \$ 48,300
Water Body: NEWFOUND LAKE
Access: UNDEVELOPED
Location: WATER ACCESS ONLY
Topography: MILD
Condition: 60 **Frontage Feet:** 24
Notes: SPLIT BY ROAD/DTW



Map Lot Sub: 000014 000013 000000
Location: 277 SPECTACLE POND
Owner: LAWRENCE, PETER G.
Waterfront Value: \$ 51,800
Water Body: SPECTACLE POND
Access: BOAT ACCESS ONLY
Location: NATURAL AND/OR ROCKY
Topography: MILD
Condition: 100 **Frontage Feet:** 145
Notes: WF



Map Lot Sub: 000014 000009 000000
Location: 305 SPECTACLE POND
Owner: BLAKE, TRISTAN E
Waterfront Value: \$ 56,400
Water Body: SPECTACLE POND
Access: BOAT ACCESS ONLY
Location: BEACH AND/OR LNDSCP
Topography: MILD
Condition: 100 **Frontage Feet:** 80
Notes: WF



Map Lot Sub: 000024 000006 000000
Location: 243 SPECTACLE POND
Owner: LEONE, JAMES J
Waterfront Value: \$ 58,900
Water Body: SPECTACLE POND
Access: BOAT ACCESS ONLY
Location: NATURAL AND/OR ROCKY
Topography: MODERATE
Condition: 100 **Frontage Feet:** 283
Notes: WF



Map Lot Sub: 00019A 000008 000000
Location: 10 BEACHWOOD ROAD
Owner: SARDO, JAMES J
Waterfront Value: \$ 62,000
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: BEACHWOOD WTR ACC
Topography: MILD
Condition: 60 **Frontage Feet:** 197
Notes: DTW WA WF



Map Lot Sub: 00019A 0000BW 000007
Location: OAK LANE
Owner: ZAMPINE, PETER B.
Waterfront Value: \$ 62,000
Water Body: NEWFOUND LAKE
Access: UNDEVELOPED
Location: BEACHWOOD WTR ACC
Topography: MILD
Condition: 100 **Frontage Feet:** 197
Notes: WF



Map Lot Sub: 00019A 0000BW 000010
Location: OAK LANE
Owner: EGSGARD, JENNIFER L.
Waterfront Value: \$ 62,000
Water Body: NEWFOUND LAKE
Access: UNDEVELOPED
Location: BEACHWOOD WTR ACC
Topography: MILD
Condition: 100 **Frontage Feet:** 197
Notes: WF



Map Lot Sub: 00019A 0000BW 000039
Location: 18 BEACHWOOD ROAD
Owner: FLEURY, JOHN P
Waterfront Value: \$ 62,000
Water Body: NEWFOUND LAKE
Access: UNDEVELOPED
Location: BEACHWOOD WTR ACC
Topography: MILD
Condition: 100 **Frontage Feet:** 197
Notes: WF



Map Lot Sub: 00019A 000036 000000
Location: 37 CRYSTAL SPRINGS ROAD
Owner: CALLIE, TENNESSEE
Waterfront Value: \$ 70,000
Water Body: NEWFOUND LAKE
Access: UNDEVELOPED
Location: WATER ACCESS ONLY
Topography: MILD
Condition: 60 **Frontage Feet:** 100
Notes: WF/USE/DTW



Map Lot Sub: 000014 000012 000000
Location: 289 SPECTACLE POND
Owner: MARCUS, DAVID E.
Waterfront Value: \$ 71,300
Water Body: SPECTACLE POND
Access: BOAT ACCESS ONLY
Location: NATURAL AND/OR ROCKY
Topography: MILD
Condition: 100 **Frontage Feet:** 250
Notes: WF



Map Lot Sub: 000018 000009 000000
Location: 156 WEST SHORE ROAD
Owner: REIMOLD, RAYMOND M.
Waterfront Value: \$ 71,400
Water Body: NEWFOUND LAKE
Access: NON-BLD NEWFOUND
Location: SHARED WF
Topography: ROLLING
Condition: 60 **Frontage Feet:** 6
Notes: DTW/SPLIT BY ROAD



Map Lot Sub: 000018 000010 000000
Location: 160 WEST SHORE ROAD
Owner: LAHEY FAMILY 2021 TRUST
Waterfront Value: \$ 71,400
Water Body: NEWFOUND LAKE
Access: NON-BLD NEWFOUND
Location: SHARED WF
Topography: ROLLING
Condition: 60 **Frontage Feet:** 6
Notes: DTW/SPLIT BY ROAD



Map Lot Sub: 000024 000011 000000
Location: 201 SPECTACLE POND
Owner: GAFFEY, JAMES MORAN
Waterfront Value: \$ 72,000
Water Body: SPECTACLE POND
Access: BOAT ACCESS ONLY
Location: NATURAL AND/OR ROCKY
Topography: ROLLING
Condition: 100 **Frontage Feet:** 300
Notes: WF



Map Lot Sub: 000024 000005 000000
Location: 235 SPECTACLE POND
Owner: GODBOUT, DAVID W
Waterfront Value: \$ 74,600
Water Body: SPECTACLE POND
Access: BOAT ACCESS ONLY
Location: NATURAL AND/OR ROCKY
Topography: MILD
Condition: 100 **Frontage Feet:** 283
Notes: WF



Map Lot Sub: 000008 000010 000000
Location: 47 RANGE ROAD
Owner: HINES, PHILIP
Waterfront Value: \$ 76,000
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: WATER ACCESS ONLY
Topography: MILD
Condition: 40 **Frontage Feet:** 83
Notes: DTW WF



Map Lot Sub: 000008 0000SG 000003
Location: STONEY BROOK ROAD
Owner: GEIB, GLADYS G. TRUST
Waterfront Value: \$ 83,500
Water Body: NEWFOUND LAKE
Access: UNDEVELOPED
Location: STONE GATE WATER ACC
Topography: LEVEL
Condition: 60 **Frontage Feet:** 335
Notes: SPLIT BY RD WF



Map Lot Sub: 000007 0000HP 00001B
Location: HEMLOCK LANE
Owner: CORRIGAN, PAUL R., TRUSTEE
Waterfront Value: \$ 90,000
Water Body: NEWFOUND LAKE
Access: NON-BLD NEWFOUND
Location: BEACH AND/OR LNDSCP
Topography: MILD
Condition: 25 **Frontage Feet:** 66
Notes: REC LOT/SHARED



Map Lot Sub: 00019A 0000BW 000005
Location: 20 OAK LANE
Owner: WRIGHT, KRISTINA A.
Waterfront Value: \$ 99,200
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: BEACHWOOD WTR ACC
Topography: MILD
Condition: 100 **Frontage Feet:** 197
Notes: WF



Map Lot Sub: 00019A 0000BW 000006
Location: 16 OAK LANE
Owner: WRIGHT, KRISTINA A.
Waterfront Value: \$ 99,200
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: BEACHWOOD WTR ACC
Topography: MILD
Condition: 100 **Frontage Feet:** 197
Notes: WF



Map Lot Sub: 00019A 0000BW 000008
Location: 59 BEACHWOOD ROAD
Owner: EIBYE, DONNA M
Waterfront Value: \$ 99,200
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: BEACHWOOD WTR ACC
Topography: MILD
Condition: 100 **Frontage Feet:** 197
Notes: WF



Map Lot Sub: 00019A 0000BW 000009
Location: 6 OAK LANE
Owner: COOK, JESSICA
Waterfront Value: \$ 99,200
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: BEACHWOOD WTR ACC
Topography: MILD
Condition: 100 **Frontage Feet:** 197
Notes: WA WF

	Date	Book/Page	Type	Price
Most Recent Sale:	12/22/20	4587/230	Q I	\$328,000
Current Assessment:				\$342,300



Map Lot Sub: 00019A 0000BW 000011
Location: 55 BEACHWOOD ROAD
Owner: LEAHY, KATHLEEN
Waterfront Value: \$ 99,200
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: BEACHWOOD WTR ACC
Topography: MILD
Condition: 100 **Frontage Feet:** 197
Notes: WF



Map Lot Sub: 00019A 0000BW 000012
Location: 3 BIRCH LANE
Owner: ZAMPINE, PETER B.
Waterfront Value: \$ 99,200
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: BEACHWOOD WTR ACC
Topography: MILD
Condition: 100 **Frontage Feet:** 197
Notes: WF



Map Lot Sub: 00019A 0000BW 000013
Location: 9 BIRCH LANE
Owner: HARRIMAN, JR, JAMES & DOREEN
Waterfront Value: \$ 99,200
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: BEACHWOOD WTR ACC
Topography: MILD
Condition: 100 **Frontage Feet:** 197
Notes: WF



Map Lot Sub: 00019A 0000BW 000014
Location: 11 BIRCH LANE
Owner: FRIEND, MILES A
Waterfront Value: \$ 99,200
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: BEACHWOOD WTR ACC
Topography: MILD
Condition: 100 **Frontage Feet:** 197
Notes: WF



Map Lot Sub: 00019A 0000BW 000015
Location: 17 BIRCH LANE
Owner: GEEVER REALTY TRUST
Waterfront Value: \$ 99,200
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: BEACHWOOD WTR ACC
Topography: MILD
Condition: 100 **Frontage Feet:** 197
Notes: WF



Map Lot Sub: 00019A 0000BW 000016
Location: 16 BIRCH LANE
Owner: PRATTE, LISA J.
Waterfront Value: \$ 99,200
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: BEACHWOOD WTR ACC
Topography: MILD
Condition: 100 **Frontage Feet:** 197
Notes: WF

Date	Book/Page	Type	Price
06/25/19	4445/0364	Q I	\$352,800
Current Assessment:			\$394,100



Map Lot Sub: 00019A 0000BW 000017
Location: 12 BIRCH LANE
Owner: MIDDLETON, JR, RAYMOND
Waterfront Value: \$ 99,200
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: BEACHWOOD WTR ACC
Topography: MILD
Condition: 100 **Frontage Feet:** 197
Notes: WF



Map Lot Sub: 00019A 0000BW 000018
Location: 8 BIRCH LANE
Owner: PAUL, DAVID M, TRUSTEE
Waterfront Value: \$ 99,200
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: BEACHWOOD WTR ACC
Topography: MILD
Condition: 100 **Frontage Feet:** 197
Notes: WF



Map Lot Sub: 00019A 0000BW 000019
Location: 4 BIRCH LANE
Owner: SERRENTINO JR., PHILIP ET AL
Waterfront Value: \$ 99,200
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: BEACHWOOD WTR ACC
Topography: MILD
Condition: 100 **Frontage Feet:** 197
Notes: WF



Map Lot Sub: 00019A 0000BW 000020
Location: BEACHWOOD ROAD
Owner: MOONEY, WILLIAM D.
Waterfront Value: \$ 99,200
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: BEACHWOOD WTR ACC
Topography: MILD
Condition: 100 **Frontage Feet:** 197
Notes: WF



Map Lot Sub: 00019A 0000BW 000021
Location: 47 BEACHWOOD ROAD
Owner: MOONEY, WILLIAM D.
Waterfront Value: \$ 99,200
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: BEACHWOOD WTR ACC
Topography: MILD
Condition: 100 **Frontage Feet:** 197
Notes: WF



Map Lot Sub: 00019A 0000BW 000022
Location: 43 BEACHWOOD ROAD
Owner: HARRIMAN, DOREEN A., TRUSTEE
Waterfront Value: \$ 99,200
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: BEACHWOOD WTR ACC
Topography: MILD
Condition: 100 **Frontage Feet:** 197
Notes: WF



Map Lot Sub: 00019A 0000BW 000023
Location: 46 BEACHWOOD ROAD
Owner: KOWALSKI, MATTHEW W. IRREVOCA
Waterfront Value: \$ 99,200
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: BEACHWOOD WTR ACC
Topography: MILD
Condition: 100 **Frontage Feet:** 197
Notes: WF



Map Lot Sub: 00019A 0000BW 000024
Location: 20 BIRCH LANE
Owner: KOWALSKI, DONNA D
Waterfront Value: \$ 99,200
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: BEACHWOOD WTR ACC
Topography: MILD
Condition: 100 **Frontage Feet:** 197
Notes: WF



Map Lot Sub: 00019A 0000BW 000025
Location: 24 BIRCH LANE
Owner: RAMSEY, CRAIG H.
Waterfront Value: \$ 99,200
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: BEACHWOOD WTR ACC
Topography: MILD
Condition: 100 **Frontage Feet:** 197
Notes: WF



Map Lot Sub: 00019A 0000BW 000027
Location: 29 BIRCH LANE
Owner: BOGOSH, ROBERT W
Waterfront Value: \$ 99,200
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: BEACHWOOD WTR ACC
Topography: MILD
Condition: 100 **Frontage Feet:** 197
Notes: WF



Map Lot Sub: 00019A 0000BW 000028
Location: 34 BEACHWOOD ROAD
Owner: MCCOY, NICOLAS A. AND PAGE A.
Waterfront Value: \$ 99,200
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: BEACHWOOD WTR ACC
Topography: MILD
Condition: 100 **Frontage Feet:** 197
Notes: WF

	Date	Book/Page	Type	Price
Most Recent Sale:	09/03/19	4462/148	Q I	\$360,000
Current Assessment:				\$420,600



Map Lot Sub: 00019A 0000BW 000029
Location: 32 BEACHWOOD ROAD
Owner: FLYNN, ROBERTA K
Waterfront Value: \$ 99,200
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: BEACHWOOD WTR ACC
Topography: MILD
Condition: 100 **Frontage Feet:** 197
Notes: WF



Map Lot Sub: 00019A 0000BW 000030
Location: 26 BEACHWOOD ROAD
Owner: SUGHRUE, JAMES P
Waterfront Value: \$ 99,200
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: BEACHWOOD WTR ACC
Topography: MILD
Condition: 100 **Frontage Feet:** 197
Notes: WF



Map Lot Sub: 00019A 0000BW 000031
Location: 31 BIRCH LANE
Owner: MURPHY, ANNE E., TRUSTEE
Waterfront Value: \$ 99,200
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: BEACHWOOD WTR ACC
Topography: MILD
Condition: 100 **Frontage Feet:** 197
Notes: WF



Map Lot Sub: 00019A 0000BW 000032
Location: 37 BIRCH LANE
Owner: PENNISI, MARK V.
Waterfront Value: \$ 99,200
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: BEACHWOOD WTR ACC
Topography: MILD
Condition: 100 **Frontage Feet:** 197
Notes: WF



Map Lot Sub: 00019A 0000BW 000033
Location: 41 BIRCH LANE
Owner: DOVE, BRIAN
Waterfront Value: \$ 99,200
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: BEACHWOOD WTR ACC
Topography: MILD
Condition: 100 **Frontage Feet:** 197
Notes: WF



Map Lot Sub: 00019A 0000BW 000034
Location: 43 BIRCH LANE
Owner: MCCLELLAND TRUSTEE, ROGER C
Waterfront Value: \$ 99,200
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: BEACHWOOD WTR ACC
Topography: MILD
Condition: 100 **Frontage Feet:** 197
Notes: WF



Map Lot Sub: 00019A 0000BW 000035
Location: 44 BIRCH LANE
Owner: RODOLFO-MASERA, RAYMOND P.
Waterfront Value: \$ 99,200
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: BEACHWOOD WTR ACC
Topography: MILD
Condition: 100 **Frontage Feet:** 197
Notes: WF



Map Lot Sub: 00019A 0000BW 000036
Location: 42 BIRCH LANE
Owner: GAIKO, ALLISON BEEBE
Waterfront Value: \$ 99,200
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: BEACHWOOD WTR ACC
Topography: MILD
Condition: 100 **Frontage Feet:** 197
Notes: WF



Map Lot Sub: 00019A 0000BW 000037
Location: 40 BIRCH LANE
Owner: DUNPHY, SHARON E.
Waterfront Value: \$ 99,200
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: BEACHWOOD WTR ACC
Topography: MILD
Condition: 100 **Frontage Feet:** 197
Notes: WF



Map Lot Sub: 00019A 0000BW 000038
Location: 22 BEACHWOOD ROAD
Owner: SNELSON, JOAN ELLEN
Waterfront Value: \$ 99,200
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: BEACHWOOD WTR ACC
Topography: MILD
Condition: 100 **Frontage Feet:** 197
Notes: WA WF



Map Lot Sub: 00019A 0000BW 000040
Location: 34 BIRCH LANE
Owner: KENNEDY, WILLIAM J ET AL
Waterfront Value: \$ 99,200
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: BEACHWOOD WTR ACC
Topography: MILD
Condition: 100 **Frontage Feet:** 197
Notes: WF



Map Lot Sub: 00019A 0000BW 00023B
Location: 38 BEACHWOOD ROAD
Owner: MOONEY, CYNTHIA E.
Waterfront Value: \$ 99,200
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: BEACHWOOD WTR ACC
Topography: MILD
Condition: 100 **Frontage Feet:** 197
Notes: WF



Map Lot Sub: 000006 000012 000000
Location: 181 SOUTH MAYHEW TURNPIK
Owner: DAVIS, CARROLL R. ET AL
Waterfront Value: \$ 102,000
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: WATER ACCESS ONLY
Topography: LEVEL
Condition: 60 **Frontage Feet:** 50
Notes: DTW/ACR RD



Map Lot Sub: 000006 000014 000000
Location: 179 SOUTH MAYHEW TURNPIK
Owner: DAVIS, ROBERT A
Waterfront Value: \$ 102,000
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: WATER ACCESS ONLY
Topography: LEVEL
Condition: 60 **Frontage Feet:** 50
Notes: DTW/ACR RD



Map Lot Sub: 000007 000009 000000
Location: 145 SOUTH MAYHEW TURNPIK
Owner: LIGHTOWLER, MARK
Waterfront Value: \$ 104,500
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: WATER ACCESS ONLY
Topography: MILD
Condition: 60 **Frontage Feet:** 83
Notes: DTW/ACC RD



Map Lot Sub: 000007 000011 000000
Location: 19 MERRILL ROAD
Owner: BERNACHE, KATHRYN JULIE MAFER
Waterfront Value: \$ 104,500
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: WATER ACCESS ONLY
Topography: MILD
Condition: 60 **Frontage Feet:** 83
Notes: DTW WF/ACR RD



Map Lot Sub: 000007 000012 000000
Location: 17 MERRILL ROAD
Owner: MOREL, ALBERT P., TRUSTEE
Waterfront Value: \$ 104,500
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: WATER ACCESS ONLY
Topography: MILD
Condition: 60 **Frontage Feet:** 83
Notes: DTW WF/ACR RD



Map Lot Sub: 000007 000014 000001
Location: 1 SUNSET DRIVE
Owner: DREWICZ, NOELLE & RODERICK JR,
Waterfront Value: \$ 104,500
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: WATER ACCESS ONLY
Topography: MILD
Condition: 60 **Frontage Feet:** 83
Notes: DTW WF/ACR RD



Map Lot Sub: 000007 000014 000002
Location: 3 SUNSET DRIVE
Owner: GEEVER, LUCILLE E
Waterfront Value: \$ 104,500
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: WATER ACCESS ONLY
Topography: MILD
Condition: 60 **Frontage Feet:** 83
Notes: DTW WF/ACR RD



Map Lot Sub: 000007 000016 000000
Location: 5 SUNSET DRIVE
Owner: HOLIHAN, PAMELA
Waterfront Value: \$ 104,500
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: WATER ACCESS ONLY
Topography: MILD
Condition: 60 **Frontage Feet:** 83
Notes: DTW WF/ACR RD



Map Lot Sub: 000007 000017 000000
Location: 7 SUNSET DRIVE
Owner: LOMBARDO, JOSEPH D
Waterfront Value: \$ 104,500
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: WATER ACCESS ONLY
Topography: MILD
Condition: 60 **Frontage Feet:** 83
Notes: DTW WF/ACR RD



Map Lot Sub: 000007 000018 000000
Location: 9 SUNSET DRIVE
Owner: ROGERS, III, JOHN C
Waterfront Value: \$ 104,500
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: WATER ACCESS ONLY
Topography: MILD
Condition: 60 **Frontage Feet:** 83
Notes: DTW WF/ACR RD



Map Lot Sub: 000007 000019 000000
Location: 15 SUNSET DRIVE
Owner: MAHONEY, JAMES P
Waterfront Value: \$ 104,500
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: WATER ACCESS ONLY
Topography: MILD
Condition: 60 **Frontage Feet:** 83
Notes: DTW WF/ACR RD



Map Lot Sub: 000007 000010 000000
Location: 16 BROOKS CIRCLE
Owner: BROOKS, BARBARA S.
Waterfront Value: \$ 110,000
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: WATER ACCESS ONLY
Topography: MILD
Condition: 60 **Frontage Feet:** 100
Notes: DTW/ACR RD



Map Lot Sub: 000018 000008 000000
Location: 146 WEST SHORE ROAD
Owner: LLOYD, DAVID T.
Waterfront Value: \$ 114,000
Water Body: NEWFOUND LAKE
Access: NON-BLD NEWFOUND
Location: NATURAL AND/OR ROCKY
Topography: ROLLING
Condition: 60 **Frontage Feet:** 10
Notes: DTW/SPLIT BY ROAD



Map Lot Sub: 000007 0000SG 011-07
Location: 14 COOPER ROAD
Owner: LUCAS, GARY J
Waterfront Value: \$ 116,900
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: STONE GATE WATER ACC
Topography: MILD
Condition: 60 **Frontage Feet:** 335
Notes: SPLIT BY RD WF



Map Lot Sub: 00018A 0000IP 000019
Location: 49 INDIAN POINT ROAD
Owner: MIRANDA, FRANCES A
Waterfront Value: \$ 129,800
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: WATER ACCESS ONLY
Topography: MILD
Condition: 60 **Frontage Feet:** 175
Notes: DTW/SPLIT BY ROAD



Map Lot Sub: 00018A 0000IP 000020
Location: 51 INDIAN POINT ROAD
Owner: BYRNE, PAUL
Waterfront Value: \$ 129,800
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: WATER ACCESS ONLY
Topography: MILD
Condition: 60 **Frontage Feet:** 175
Notes: DTW/SPLIT BY ROAD

	Date	Book/Page	Type	Price
Most Recent Sale:	02/11/21	4602/0358	Q I	\$280,000
Current Assessment:				\$275,100



Map Lot Sub: 00018A 0000IP 000021
Location: 57 INDIAN POINT ROAD
Owner: MCGOWAN, ROBERT L.
Waterfront Value: \$ 129,800
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: WATER ACCESS ONLY
Topography: MILD
Condition: 60 **Frontage Feet:** 175
Notes: DTW/SPLIT BY ROAD



Map Lot Sub: 00018A 0000IP 000022
Location: 59 INDIAN POINT ROAD
Owner: PHILLIPS, STEPHEN R.
Waterfront Value: \$ 129,800
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: WATER ACCESS ONLY
Topography: MILD
Condition: 60 **Frontage Feet:** 175
Notes: DTW/SPLIT BY ROAD



Map Lot Sub: 00018A 0000IP 000023
Location: 65 INDIAN POINT ROAD
Owner: CALIRI, CHARLES D. TRUSTEE
Waterfront Value: \$ 129,800
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: WATER ACCESS ONLY
Topography: MILD
Condition: 60 **Frontage Feet:** 175
Notes: DTW/SPLIT BY ROAD



Map Lot Sub: 00018A 0000IP 000024
Location: 67 INDIAN POINT ROAD
Owner: SANTOS, DANIEL A.
Waterfront Value: \$ 129,800
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: WATER ACCESS ONLY
Topography: MILD
Condition: 60 **Frontage Feet:** 175
Notes: DTW/SPLIT BY ROAD



Map Lot Sub: 00018A 0000IP 000025
Location: 73 INDIAN POINT ROAD
Owner: BRACCI, SCOTT P
Waterfront Value: \$ 129,800
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: WATER ACCESS ONLY
Topography: MILD
Condition: 60 **Frontage Feet:** 175
Notes: DTW/SPLIT BY ROAD



Map Lot Sub: 00018A 000020 000000
Location: 287 WEST SHORE ROAD
Owner: VICTOR EDSALL, ALEXANDRA TILES
Waterfront Value: \$ 130,200 CU
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: NATURAL AND/OR ROCKY
Topography: ROLLING
Condition: 15 **Frontage Feet:** 75
Notes: EXCESS 75' CU

Date	Book/Page	Type	Price
12/21/20	4586/508	Q I	\$2,000,000

Most Recent Sale:
Current Assessment: \$1,995,100



Map Lot Sub: 000007 000024 000100
Location: 112 SOUTH MAYHEW TURNPIK
Owner: BERGENHOLTZ, THOMAS M
Waterfront Value: \$ 132,000
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: WATER ACCESS ONLY
Topography: LEVEL
Condition: 100 **Frontage Feet:** 20
Notes: WF



Map Lot Sub: 000007 0000SG 001-07
Location: 467 NORTH SHORE ROAD
Owner: O'BRIEN, MICHAEL
Waterfront Value: \$ 133,600
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: STONE GATE WATER ACC
Topography: LEVEL
Condition: 60 **Frontage Feet:** 335
Notes: SPLIT BY RD WF



Map Lot Sub: 000007 0000SG 002-07
Location: 38 STONEY BROOK ROAD
Owner: OLKEN, NEIL P & ELINOR
Waterfront Value: \$ 133,600
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: STONE GATE WATER ACC
Topography: LEVEL
Condition: 60 **Frontage Feet:** 335
Notes: SPLIT BY RD WF



Map Lot Sub: 000007 0000SG 012-07
Location: 6 COOPER ROAD
Owner: O'LEARY, DAVID K.
Waterfront Value: \$ 133,600
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: STONE GATE WATER ACC
Topography: LEVEL
Condition: 60 **Frontage Feet:** 335
Notes: SPLIT BY RD WF



Map Lot Sub: 000007 0000SG 013-07
Location: 439 NORTH SHORE ROAD
Owner: CHAMBERAS, PETER A.
Waterfront Value: \$ 133,600
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: STONE GATE WATER ACC
Topography: LEVEL
Condition: 60 **Frontage Feet:** 335
Notes: SPLIT BY RD WF



Map Lot Sub: 000007 0000SG 014-07
Location: 445 NORTH SHORE ROAD
Owner: HOWELL FAMILY TRUST
Waterfront Value: \$ 133,600
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: STONE GATE WATER ACC
Topography: LEVEL
Condition: 60 **Frontage Feet:** 335
Notes: SPLIT BY RD WF



Map Lot Sub: 000007 0000SG 015-07
Location: 453 NORTH SHORE ROAD
Owner: BEACH, ELIZABETH C. 2008 REV.
Waterfront Value: \$ 133,600
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: STONE GATE WATER ACC
Topography: LEVEL
Condition: 60 **Frontage Feet:** 335
Notes: SPLIT BY RD WF



Map Lot Sub: 000007 0000SG 016-07
Location: 32 STONEY BROOK ROAD
Owner: KELLER, RICHARD P.
Waterfront Value: \$ 133,600
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: STONE GATE WATER ACC
Topography: LEVEL
Condition: 60 **Frontage Feet:** 335
Notes: SPLIT BY RD WF



Map Lot Sub: 000008 0000SG 000004
Location: 29 STONEY BROOK ROAD
Owner: GEIB, FREDERICK & GLADYS ET AL
Waterfront Value: \$ 133,600
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: STONE GATE WATER ACC
Topography: LEVEL
Condition: 60 **Frontage Feet:** 335
Notes: SPLIT BY RD WF



Map Lot Sub: 000008 0000SG 000005
Location: 23 STONEY BROOK ROAD
Owner: HUGHES, JOHN J.
Waterfront Value: \$ 133,600
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: STONE GATE WATER ACC
Topography: LEVEL
Condition: 60 **Frontage Feet:** 335
Notes: SPLIT BY RD WF



Map Lot Sub: 000008 0000SG 000006
Location: 17 STONEY BROOK ROAD
Owner: HAMPTON, DONALD B
Waterfront Value: \$ 133,600
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: STONE GATE WATER ACC
Topography: LEVEL
Condition: 60 **Frontage Feet:** 335
Notes: SPLIT BY RD WF



Map Lot Sub: 000008 0000SG 000007
Location: 11 STONEY BROOK ROAD
Owner: LUCY, RICHARD, TRUSTEE
Waterfront Value: \$ 133,600
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: STONE GATE WATER ACC
Topography: LEVEL
Condition: 60 **Frontage Feet:** 335
Notes: SPLIT BY RD WF



Map Lot Sub: 000008 0000SG 000008
Location: 9 STONEY BROOK ROAD
Owner: SHUSTERMAN, SANDRA L TRUSTEE
Waterfront Value: \$ 133,600
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: STONE GATE WATER ACC
Topography: LEVEL
Condition: 60 **Frontage Feet:** 335
Notes: SPLIT BY RD WF



Map Lot Sub: 000008 0000SG 000009
Location: 10 STONEY BROOK ROAD
Owner: BIVONA, JAMES C
Waterfront Value: \$ 133,600
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: STONE GATE WATER ACC
Topography: LEVEL
Condition: 60 **Frontage Feet:** 335
Notes: SPLIT BY RD WF



Map Lot Sub: 000008 0000SG 000010
Location: 20 COOPER ROAD
Owner: HAYMAN WITMAN, MELISSA ANNE
Waterfront Value: \$ 133,600
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: STONE GATE WATER ACC
Topography: LEVEL
Condition: 60 **Frontage Feet:** 335
Notes: DTW/SPLIT BY RD

Date	Book/Page	Type	Price
09/22/20	4556/0903	Q I	\$384,500

Current Assessment: \$412,300



Map Lot Sub: 000008 0000SG 000017
Location: 24 STONEY BROOK ROAD
Owner: REMLIN, CHRISTOPHER J
Waterfront Value: \$ 133,600
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: STONE GATE WATER ACC
Topography: LEVEL
Condition: 60 **Frontage Feet:** 335
Notes: SPLIT BY RD WF



Map Lot Sub: 000008 0000SG 000018
Location: 18 STONEY BROOK ROAD
Owner: PERRON, PAUL M
Waterfront Value: \$ 133,600
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: STONE GATE WATER ACC
Topography: LEVEL
Condition: 60 **Frontage Feet:** 335
Notes: SPLIT BY RD WF



Map Lot Sub: 000005 000002 000000
Location: 435 SOUTH MAYHEW TURNPIK
Owner: FIVE SISTERS, LLC
Waterfront Value: \$ 156,000
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: WATER ACCESS ONLY
Topography: MILD
Condition: 80 **Frontage Feet:** 120
Notes: DTW/ACR RD/USE



Map Lot Sub: 000007 0000HP 000021
Location: 370 NORTH SHORE ROAD
Owner: SCHNEIDER, FRED E.
Waterfront Value: \$ 171,000
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: WATER ACCESS ONLY
Topography: MILD
Condition: 100 **Frontage Feet:** 66
Notes: WF



Map Lot Sub: 000007 0000HP 000001
Location: 4 HEMLOCK LANE
Owner: HART, DEBRA J
Waterfront Value: \$ 174,000
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: WATER ACCESS ONLY
Topography: LEVEL
Condition: 100 **Frontage Feet:** 56
Notes: WF



Map Lot Sub: 00018A 000013 000005
Location: 13 INDIAN POINT ROAD
Owner: CONNOR, ROBIN R
Waterfront Value: \$ 174,000
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: WATER ACCESS ONLY
Topography: MODERATE
Condition: 80 **Frontage Feet:** 240
Notes: DTW



Map Lot Sub: 000007 0000HP 000023
Location: 382 NORTH SHORE ROAD
Owner: PLATT, CHARLES IV, TRUSTEE
Waterfront Value: \$ 176,700
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: WATER ACCESS ONLY
Topography: MILD
Condition: 100 **Frontage Feet:** 75
Notes: WF



Map Lot Sub: 000007 0000HP 000025
Location: 6 CRESCENT LANE
Owner: KENNEDY, BRENDA ET AL
Waterfront Value: \$ 176,700
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: WATER ACCESS ONLY
Topography: MILD
Condition: 100 **Frontage Feet:** 75
Notes: WF



Map Lot Sub: 000007 0000HP 000027
Location: 6 LOON ISLAND LANE
Owner: GOYETCHE, ANDREW W.
Waterfront Value: \$ 176,700
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: WATER ACCESS ONLY
Topography: MILD
Condition: 100 **Frontage Feet:** 75
Notes: WF



Map Lot Sub: 000007 0000HP 000028
Location: 10 CRESCENT LANE
Owner: THOMPSON, STUART & JANE ANNE
Waterfront Value: \$ 176,700
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: WATER ACCESS ONLY
Topography: MILD
Condition: 100 **Frontage Feet:** 75
Notes: WF



Map Lot Sub: 000007 0000HP 000029
Location: LOON ISLAND LANE
Owner: JENSEN, RICHARD K
Waterfront Value: \$ 176,700
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: WATER ACCESS ONLY
Topography: MILD
Condition: 100 **Frontage Feet:** 75
Notes: WF



Map Lot Sub: 000007 0000HP 000030
Location: 17 HEMLOCK LANE
Owner: DUNKLEE, PATRICIA A REV. TRUST
Waterfront Value: \$ 176,700
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: WATER ACCESS ONLY
Topography: MILD
Condition: 100 **Frontage Feet:** 75
Notes: WF



Map Lot Sub: 000007 0000HP 000032
Location: 22 CRESCENT LANE
Owner: SETSER, DAVID L
Waterfront Value: \$ 176,700
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: WATER ACCESS ONLY
Topography: MILD
Condition: 100 **Frontage Feet:** 75
Notes: WF



Map Lot Sub: 000007 0000HP 000039
Location: 19 CRESCENT LANE
Owner: GILLIGAN, THOMAS M & MARGARET
Waterfront Value: \$ 176,700
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: WATER ACCESS ONLY
Topography: MILD
Condition: 100 **Frontage Feet:** 75
Notes: WF



Map Lot Sub: 000007 0000HP 00004A
Location: 22 HEMLOCK LANE
Owner: TAYLOR, JANE P.
Waterfront Value: \$ 176,700
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: WATER ACCESS ONLY
Topography: MILD
Condition: 100 **Frontage Feet:** 75
Notes: WF



Map Lot Sub: 000008 000011 000001
Location: 37 COOPER ROAD
Owner: ALWARD, DANA J -TRUSTEE
Waterfront Value: \$ 180,000
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: WATER ACCESS ONLY
Topography: LEVEL
Condition: 60 **Frontage Feet:** 250
Notes: DTW/SPLIT BY RD



Map Lot Sub: 000008 000011 000002
Location: 17 COOPER ROAD
Owner: RIVARD, MICHAEL DAVID
Waterfront Value: \$ 180,000
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: WATER ACCESS ONLY
Topography: LEVEL
Condition: 60 **Frontage Feet:** 250
Notes: DTW/SPLIT BY RD



Map Lot Sub: 000008 000011 000003
Location: 15 COOPER ROAD
Owner: ORLANDER, JAY D.
Waterfront Value: \$ 180,000
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: WATER ACCESS ONLY
Topography: LEVEL
Condition: 60 **Frontage Feet:** 250
Notes: DTW WF



Map Lot Sub: 000007 000035 000000
Location: 454 NORTH SHORE ROAD
Owner: FINN, ROBERT J. AND RITA M., T
Waterfront Value: \$ 190,000
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: WATER ACCESS ONLY
Topography: MILD
Condition: 100 **Frontage Feet:** 100
Notes: WF



Map Lot Sub: 00019A 000027 000000
Location: 32 CRYSTAL SPRINGS ROAD
Owner: NIEJADLIK, PAUL T.
Waterfront Value: \$ 190,000
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: WATER ACCESS ONLY
Topography: MILD
Condition: 100 **Frontage Feet:** 100
Notes: WF



Map Lot Sub: 00019A 000028 000000
Location: 30 CRYSTAL SPRINGS ROAD
Owner: NIEJADLIK, PAUL T.
Waterfront Value: \$ 190,000
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: WATER ACCESS ONLY
Topography: MILD
Condition: 100 **Frontage Feet:** 100
Notes: WF



Map Lot Sub: 000018 000013 000000
Location: WEST SHORE ROAD
Owner: BURTON TRUSTEE, PAULINE L
Waterfront Value: \$ 192,000
Water Body: NEWFOUND LAKE
Access: NON-BLD NEWFOUND
Location: NATURAL AND/OR ROCKY
Topography: ROLLING
Condition: 100 **Frontage Feet:** 10
Notes: REC LOT



Map Lot Sub: 000018 000014 000000
Location: WEST SHORE ROAD
Owner: WHITE, JR., WILLIAM R
Waterfront Value: \$ 192,000
Water Body: NEWFOUND LAKE
Access: NON-BLD NEWFOUND
Location: NATURAL AND/OR ROCKY
Topography: ROLLING
Condition: 100 **Frontage Feet:** 10
Notes: REC LOT



Map Lot Sub: 000018 000016 000000
Location: WEST SHORE ROAD
Owner: SWARTZ, ALFRED W.
Waterfront Value: \$ 193,200
Water Body: NEWFOUND LAKE
Access: NON-BLD NEWFOUND
Location: WEEDY AND/OR MARSH
Topography: ROLLING
Condition: 90 **Frontage Feet:** 72
Notes: CTD/WET/ROW



Map Lot Sub: 000007 000034 000001
Location: 8 EVANS ROAD
Owner: HOWELL, KARIN L.
Waterfront Value: \$ 197,600
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: WATER ACCESS ONLY
Topography: MILD
Condition: 100 **Frontage Feet:** 121
Notes: WF

	Date	Book/Page	Type	Price
Most Recent Sale:	03/29/21	4615/0610	Q I	\$505,000
Current Assessment:				\$509,600



Map Lot Sub: 000007 000034 000002
Location: 18 EVANS ROAD
Owner: EDWARDS, THOMAS
Waterfront Value: \$ 197,600
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: WATER ACCESS ONLY
Topography: MILD
Condition: 100 **Frontage Feet:** 121
Notes: WF



Map Lot Sub: 000007 000034 000003
Location: 22 EVANS ROAD
Owner: ANASTAS, PAUL F
Waterfront Value: \$ 197,600
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: WATER ACCESS ONLY
Topography: MILD
Condition: 100 **Frontage Feet:** 121
Notes: WF



Map Lot Sub: 000007 000034 000004
Location: 36 EVANS ROAD
Owner: SHAW, LINDA ANN, TRUSTEE
Waterfront Value: \$ 197,600
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: WATER ACCESS ONLY
Topography: MILD
Condition: 100 **Frontage Feet:** 121
Notes: WF



Map Lot Sub: 000007 000034 000006
Location: 13 EVANS ROAD
Owner: EXFORD, PETER AND CAROLINE TRU
Waterfront Value: \$ 197,600
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: WATER ACCESS ONLY
Topography: MILD
Condition: 100 **Frontage Feet:** 121
Notes: WF



Map Lot Sub: 000007 000034 000007
Location: 9 EVANS ROAD
Owner: MILLER, SUSAN E. REV TRUST
Waterfront Value: \$ 197,600
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: WATER ACCESS ONLY
Topography: MILD
Condition: 100 **Frontage Feet:** 121
Notes: WF



Map Lot Sub: 000007 0000SG 019-07
Location: 6 STONE GATE ROAD
Owner: ALDERINK, TRUSTEE, ELROY
Waterfront Value: \$ 217,100
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: STONE GATE WATER ACC
Topography: LEVEL
Condition: 100 **Frontage Feet:** 335
Notes: WF



Map Lot Sub: 000007 0000SG 020-07
Location: 12 STONE GATE ROAD
Owner: JONES TRUST OF 2007
Waterfront Value: \$ 217,100
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: STONE GATE WATER ACC
Topography: LEVEL
Condition: 100 **Frontage Feet:** 335
Notes: WF



Map Lot Sub: 000007 0000SG 022-07
Location: 3 STONE GATE ROAD
Owner: STEELE, ANDREW & SARAH
Waterfront Value: \$ 217,100
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: STONE GATE WATER ACC
Topography: LEVEL
Condition: 100 **Frontage Feet:** 335
Notes: WF



Map Lot Sub: 000007 0000SG 023-07
Location: 9 STONE GATE ROAD
Owner: MCNALLY, JAMES M
Waterfront Value: \$ 217,100
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: STONE GATE WATER ACC
Topography: LEVEL
Condition: 100 **Frontage Feet:** 335
Notes:



Map Lot Sub: 000007 0000SG 025-07
Location: 15 STONE GATE ROAD
Owner: NUNES, SUZANNE H. AND JOHN F.
Waterfront Value: \$ 217,100
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: STONE GATE WATER ACC
Topography: LEVEL
Condition: 100 **Frontage Feet:** 335
Notes: WF



Map Lot Sub: 000007 0000SG 026-07
Location: 28 STONE GATE ROAD
Owner: VANICEK, SALLY C 2003 REV. TRU
Waterfront Value: \$ 217,100
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: STONE GATE WATER ACC
Topography: LEVEL
Condition: 100 **Frontage Feet:** 335
Notes: WF



Map Lot Sub: 00019A 000023 000000
Location: 36 CRYSTAL SPRINGS ROAD
Owner: NOGELO, A. MILES, TRUSTEE
Waterfront Value: \$ 218,000
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: WATER ACCESS ONLY
Topography: LEVEL
Condition: 100 **Frontage Feet:** 145
Notes:



Map Lot Sub: 000017 000010 000000
Location: 50 NORTH SHORE ROAD
Owner: AUDUBON SOCIETY OF NH
Waterfront Value: \$ 237,500
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: WATER ACCESS ONLY
Topography: MILD
Condition: 100 **Frontage Feet:** 200
Notes: MARSH/WEEDS



Map Lot Sub: 00019A 000011 0000H1
Location: 26 OAK LANE
Owner: APREA, MADELINE B.
Waterfront Value: \$ 260,400
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: BEACHWOOD II(1/3RDS)
Topography: MILD
Condition: 100 **Frontage Feet:** 197
Notes: WF



Map Lot Sub: 00019A 000011 0000H2
Location: 27 OAK LANE
Owner: NAUMES, WILLIAM -TRUSTEE
Waterfront Value: \$ 260,400
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: BEACHWOOD II(1/3RDS)
Topography: MILD
Condition: 100 **Frontage Feet:** 197
Notes: WF



Map Lot Sub: 00019A 000011 0000H3
Location: 30 OAK LANE
Owner: CORMIER JR, JOSEPH H -TRUSTEE
Waterfront Value: \$ 260,400
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: BEACHWOOD II(1/3RDS)
Topography: MILD
Condition: 100 **Frontage Feet:** 197
Notes: WF



Map Lot Sub: 00017A 000013 000000
Location: LAKESHORE DRIVE
Owner: SPERANZA FAMILY REALTY TRUST
Waterfront Value: \$ 276,500
Water Body: NEWFOUND LAKE
Access: NON-BLD NEWFOUND
Location: BEACH AND/OR LNDSCP
Topography: LEVEL
Condition: 80 **Frontage Feet:** 40
Notes: NEXT TO TOWN BEACH



Map Lot Sub: 000006 0000OP 0002-A
Location: ONAWAY POINT ROAD
Owner: DESALVATORE, ANN - TRUSTEE
Waterfront Value: \$ 285,600
Water Body: NEWFOUND LAKE
Access: NON-BLD NEWFOUND
Location: BEACH AND/OR LNDSCP
Topography: MILD
Condition: 100 **Frontage Feet:** 23
Notes: CTD/WF



Map Lot Sub: 000006 0000OP 0003-A
Location: 20 ONAWAY POINT ROAD
Owner: ALLEN TRUSTEE, MARY NELL
Waterfront Value: \$ 321,200
Water Body: NEWFOUND LAKE
Access: NON-BLD NEWFOUND
Location: BEACH AND/OR LNDSCP
Topography: LEVEL
Condition: 100 **Frontage Feet:** 30
Notes: CTD/WF



Map Lot Sub: 000006 000017 000000
Location: SOUTH MAYHEW TURNPIK
Owner: LUCARELLI FAMILY TRUST OF 2012
Waterfront Value: \$ 357,000
Water Body: NEWFOUND LAKE
Access: NON-BLD NEWFOUND
Location: BEACH AND/OR LNDSCP
Topography: MILD
Condition: 100 **Frontage Feet:** 50
Notes: CTD/WF



Map Lot Sub: 00019A 000035 000000
Location: 25 CRYSTAL SPRINGS ROAD
Owner: TREMONTI, CAROLE KATHLEEN
Waterfront Value: \$ 430,000
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: SHARED WF
Topography: MILD
Condition: 60 **Frontage Feet:** 100
Notes: DTW/SPLT BY RD WF



Map Lot Sub: 000018 000015 000000
Location: 139 WEST SHORE ROAD
Owner: NELSON, ELIZABETH FRANCIS
Waterfront Value: \$ 433,100
Water Body: NEWFOUND LAKE
Access: MAIN BODY W/ OBST
Location: WEEDY AND/OR MARSH
Topography: ROLLING
Condition: 100 **Frontage Feet:** 28
Notes: WEEDY



Map Lot Sub: 000007 000028 000000
Location: LONE WOLF ISLAND
Owner: PASQUANEY TRUST
Waterfront Value: \$ 475,000
Water Body: NEWFOUND LAKE
Access: BOAT ACCESS ONLY
Location: NATURAL AND/OR ROCKY
Topography: MILD
Condition: 100 **Frontage Feet:** 200
Notes: WALK OR BOAT ONLY



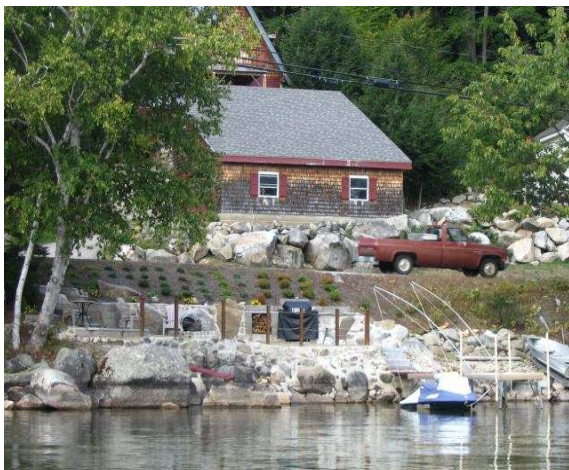
Map Lot Sub: 00017A 000001 000000
Location: 62 LAKESHORE DRIVE
Owner: GREY ROCKS LAND TRUST
Waterfront Value: \$ 480,000
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: BEACH AND/OR LNDS CP
Topography: MILD
Condition: 40 **Frontage Feet:** 100
Notes: THRU TOWN BEACH



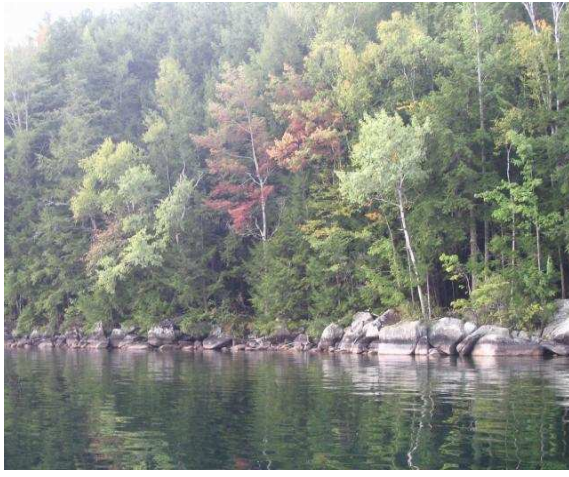
Map Lot Sub: 000020 000010 000000
Location: 528 WEST SHORE ROAD
Owner: DEVIVO, LYNNE MATHESON, CO-TRU
Waterfront Value: \$ 486,000
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: NATURAL AND/OR ROCKY
Topography: ROLLING
Condition: 60 **Frontage Feet:** 67
Notes: SPLIT BY ROAD



Map Lot Sub: 000020 000011 000000
Location: 524 WEST SHORE ROAD
Owner: TREMBLE, MATTHEW R.
Waterfront Value: \$ 486,000
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: NATURAL AND/OR ROCKY
Topography: ROLLING
Condition: 60 **Frontage Feet:** 67
Notes: SPLIT BY ROAD



Map Lot Sub: 000020 000012 000000
Location: 522 WEST SHORE ROAD
Owner: DAVIS, GERALD M, TRUSTEE
Waterfront Value: \$ 486,000
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: NATURAL AND/OR ROCKY
Topography: ROLLING
Condition: 60 **Frontage Feet:** 67
Notes: SPLIT BY ROAD



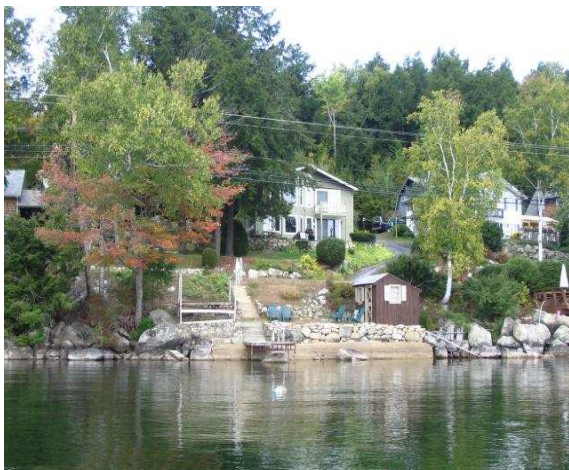
Map Lot Sub: 00019A 000002 000000
Location: 47 LILLARD LANE
Owner: COLLINS CAMP CORP.
Waterfront Value: \$ 510,000
Water Body: NEWFOUND LAKE
Access: MAIN BODY W/ OBST
Location: NATURAL AND/OR ROCKY
Topography: MILD
Condition: 60 **Frontage Feet:** 101
Notes: DTW/LTD/LEDGE/ROCK



Map Lot Sub: 000007 0000HP 00001A
Location: 6 HEMLOCK LANE
Owner: CORRIGAN, PAUL R., TRUSTEE
Waterfront Value: \$ 518,400
Water Body: NEWFOUND LAKE
Access: MAIN BODY W/ OBST
Location: SHARED WF
Topography: MILD
Condition: 100 **Frontage Feet:** 44
Notes: LIM USE/ROW/WF



Map Lot Sub: 000020 000008 000000
Location: 534 WEST SHORE ROAD
Owner: WEST, ALMA CHASE
Waterfront Value: \$ 523,800
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: NATURAL AND/OR ROCKY
Topography: ROLLING
Condition: 60 **Frontage Feet:** 91
Notes: SPLIT BY ROAD



Map Lot Sub: 000020 000009 000000
Location: 530 WEST SHORE ROAD
Owner: CHASE, EDITH L.
Waterfront Value: \$ 540,000
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: NATURAL AND/OR ROCKY
Topography: ROLLING
Condition: 60 **Frontage Feet:** 100
Notes: SPLIT BY ROAD



Map Lot Sub: 000020 000013 000000
Location: 510 WEST SHORE ROAD
Owner: WOTTON, DANIEL C.
Waterfront Value: \$ 540,000
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: NATURAL AND/OR ROCKY
Topography: ROLLING
Condition: 60 **Frontage Feet:** 100
Notes: SPLIT BY ROAD

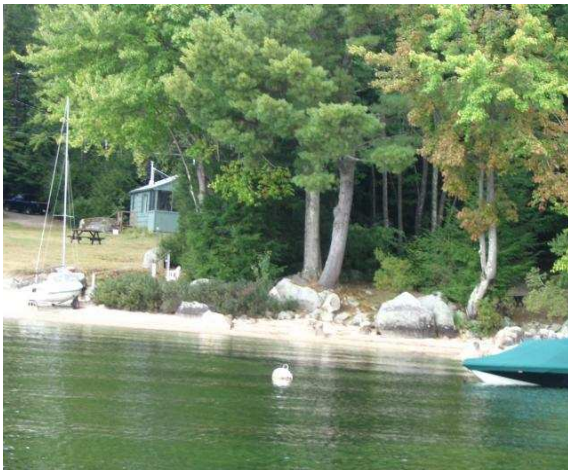


Map Lot Sub: 00018A 000013 00006A
Location: 11 INDIAN POINT ROAD
Owner: SAROS, ILEANA N.
Waterfront Value: \$ 540,000
Water Body: NEWFOUND LAKE
Access: MAIN BODY W/ OBST
Location: NATURAL AND/OR ROCKY
Topography: MODERATE
Condition: 80 **Frontage Feet:** 100
Notes: DTW WF



Map Lot Sub: 00018A 000013 00006B
Location: 33 INDIAN POINT ROAD
Owner: DZIKI, NANCY L. & THOMAS A.
Waterfront Value: \$ 540,000
Water Body: NEWFOUND LAKE
Access: MAIN BODY W/ OBST
Location: NATURAL AND/OR ROCKY
Topography: MODERATE
Condition: 80 **Frontage Feet:** 101
Notes: DTW WF

	Date	Book/Page	Type	Price
Most Recent Sale:	12/09/20	4583/289	Q I	\$1,250,000
Current Assessment:				\$1,331,200



Map Lot Sub: 00019A 000021 000000
Location: 45 CRYSTAL SPRINGS ROAD
Owner: HUGHES, MATTHEW AND MELISSA
Waterfront Value: \$ 558,000
Water Body: NEWFOUND LAKE
Access: UNDEVELOPED
Location: NATURAL AND/OR ROCKY
Topography: MILD
Condition: 100 **Frontage Feet:** 68
Notes:

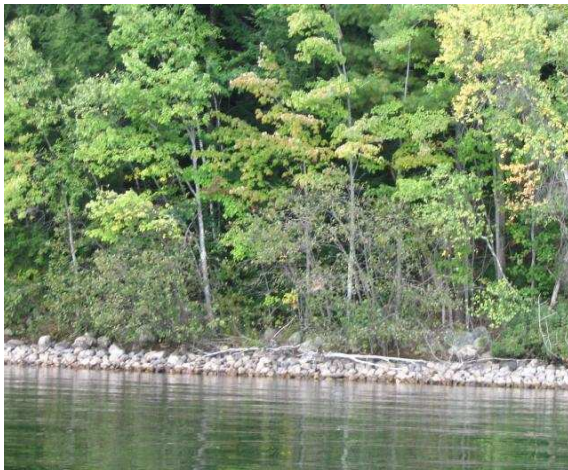


Map Lot Sub: 00017A 000005 000001
Location: 178 NORTH SHORE ROAD
Owner: NEWFOUND LAKE REGION ASSOCIA
Waterfront Value: \$ 560,000
Water Body: NEWFOUND LAKE
Access: COVE
Location: UNDEVELOPED
Topography: MILD
Condition: 100 **Frontage Feet:** 1,500
Notes:



Map Lot Sub: 000007 0000HP 000036
Location: 5 VISTA DRIVE
Owner: COFFEY, THOMAS E. AND KERRI L.
Waterfront Value: \$ 561,800
Water Body: NEWFOUND LAKE
Access: COVE
Location: BEACH AND/OR LNDSCP
Topography: MILD
Condition: 100 **Frontage Feet:** 130
Notes:

	Date	Book/Page	Type	Price
Most Recent Sale:	04/21/20	4513/544	Q I	\$765,000
Current Assessment:				\$873,800



Map Lot Sub: 00019A 000040 000000
Location: OAK LANE
Owner: EGSGARD, JENNIFER L.
Waterfront Value: \$ 582,800
Water Body: NEWFOUND LAKE
Access: UNDEVELOPED
Location: NATURAL AND/OR ROCKY
Topography: MILD
Condition: 100 **Frontage Feet:** 81
Notes: WF



Map Lot Sub: 000007 000043 000000
Location: LOON ISLAND
Owner: WHITMAN, THOMAS E.
Waterfront Value: \$ 600,400
Water Body: NEWFOUND LAKE
Access: BOAT ACCESS ONLY
Location: NATURAL AND/OR ROCKY
Topography: MILD
Condition: 100 **Frontage Feet:** 290
Notes: WF



Map Lot Sub: 00019A 0000BW 000001
Location: OAK LANE
Owner: EGSGARD, JENNIFER L.
Waterfront Value: \$ 601,400
Water Body: NEWFOUND LAKE
Access: UNDEVELOPED
Location: NATURAL AND/OR ROCKY
Topography: MILD
Condition: 100 **Frontage Feet:** 90
Notes: CTD WF



Map Lot Sub: 00019A 000020 000000
Location: CRYSTAL SPRINGS ROAD
Owner: MUDGE, JR., JOHN H. AND LISA S
Waterfront Value: \$ 620,000
Water Body: NEWFOUND LAKE
Access: UNDEVELOPED
Location: NATURAL AND/OR ROCKY
Topography: MILD
Condition: 100 **Frontage Feet:** 101
Notes: CTD



Map Lot Sub: 000007 0000HP 000038
Location: 32 CRESCENT LANE
Owner: MCKAY, DOUGLAS M.
Waterfront Value: \$ 637,500
Water Body: NEWFOUND LAKE
Access: COVE
Location: GRASSY AND/OR WALL
Topography: MILD
Condition: 100 **Frontage Feet:** 200
Notes:



Map Lot Sub: 00018A 000009 000000
Location: 183 WEST SHORE ROAD
Owner: MILLER, MICHAEL D, TRUSTEE
Waterfront Value: \$ 637,500
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: NATURAL AND/OR ROCKY
Topography: MODERATE
Condition: 100 **Frontage Feet:** 50
Notes: WF



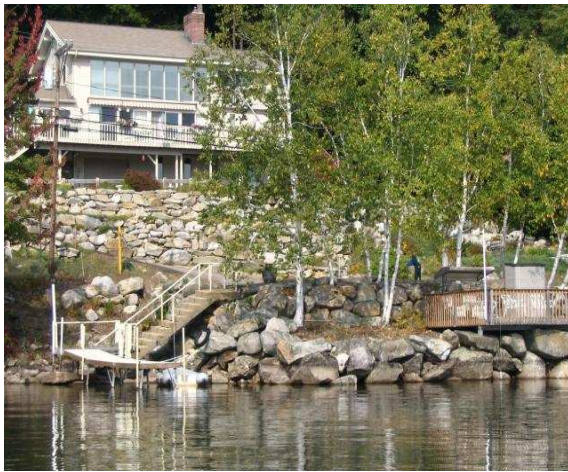
Map Lot Sub: 00018A 000010 000000
Location: 185 WEST SHORE ROAD
Owner: GILCHRIST, ROBERT J.
Waterfront Value: \$ 637,500
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: NATURAL AND/OR ROCKY
Topography: MODERATE
Condition: 100 **Frontage Feet:** 50
Notes: WF



Map Lot Sub: 000018 000017 000000
Location: 137 WEST SHORE ROAD
Owner: NEDDER, GEORGE A & DEBRA
Waterfront Value: \$ 671,000
Water Body: NEWFOUND LAKE
Access: MAIN BODY W/ OBST
Location: WEEDY AND/OR MARSH
Topography: ROLLING
Condition: 100 **Frontage Feet:** 150
Notes: WEEDY/MARSHY

Date	Book/Page	Type	Price
09/04/20	4551/0743	Q I	\$1,150,000

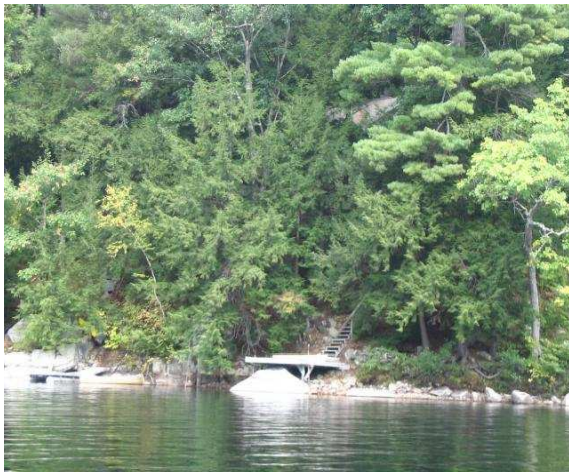
Most Recent Sale:
Current Assessment: \$1,233,600



Map Lot Sub: 000020 000BMR 0001-2
Location: 516 WEST SHORE ROAD
Owner: EHLERS, NANCY R.
Waterfront Value: \$ 675,000
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: NATURAL AND/OR ROCKY
Topography: ROLLING
Condition: 60 **Frontage Feet:** 200
Notes: SPLIT BY ROAD



Map Lot Sub: 000007 0000HP 000003
Location: 10 HEMLOCK LANE
Owner: DUNKLEE, MICHELLE A - TRUSTEE
Waterfront Value: \$ 680,000
Water Body: NEWFOUND LAKE
Access: MAIN BODY W/ OBST
Location: NATURAL AND/OR ROCKY
Topography: MODERATE
Condition: 100 **Frontage Feet:** 100
Notes:



Map Lot Sub: 000007 0000HP 000004
Location: 24 HEMLOCK LANE
Owner: RIESS, ROBERT C., TRUSTEE
Waterfront Value: \$ 686,800
Water Body: NEWFOUND LAKE
Access: MAIN BODY W/ OBST
Location: NATURAL AND/OR ROCKY
Topography: MODERATE
Condition: 100 **Frontage Feet:** 105
Notes: WF



Map Lot Sub: 00018A 000005 000000
Location: 165 WEST SHORE ROAD
Owner: BEYER, LINDA F.
Waterfront Value: \$ 686,800
Water Body: NEWFOUND LAKE
Access: MAIN BODY W/ OBST
Location: NATURAL AND/OR ROCKY
Topography: MODERATE
Condition: 100 **Frontage Feet:** 104
Notes: WF



Map Lot Sub: 00018A 0000IP 000015
Location: 80 INDIAN POINT ROAD
Owner: AHERN, MICHAEL J., TRUSTEE
Waterfront Value: \$ 690,000
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: NATURAL AND/OR ROCKY
Topography: MODERATE
Condition: 100 **Frontage Feet:** 72
Notes: WF



Map Lot Sub: 00018A 0000IP 000017
Location: 84 INDIAN POINT ROAD
Owner: MACKAY, SCOTT W.
Waterfront Value: \$ 705,000
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: NATURAL AND/OR ROCKY
Topography: MODERATE
Condition: 100 **Frontage Feet:** 80
Notes: WF



Map Lot Sub: 000018 0000HS 000003
Location: 127 WEST SHORE ROAD
Owner: MOYNIHAN, AMY
Waterfront Value: \$ 739,500
Water Body: NEWFOUND LAKE
Access: MAIN BODY W/ OBST
Location: WEEDY AND/OR MARSH
Topography: MODERATE
Condition: 100 **Frontage Feet:** 240
Notes: SHALLOW WF



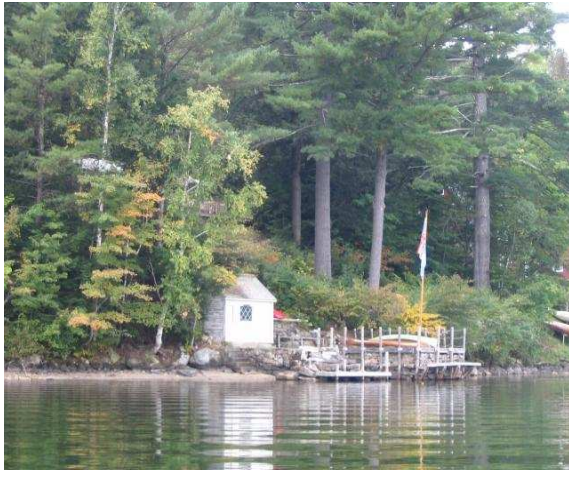
Map Lot Sub: 00018A 0000IP 000014
Location: 76 INDIAN POINT ROAD
Owner: GOWEN II, HEBERT H
Waterfront Value: \$ 745,200
Water Body: NEWFOUND LAKE
Access: MAIN BODY W/ OBST
Location: NATURAL AND/OR ROCKY
Topography: ROLLING
Condition: 100 **Frontage Feet:** 72
Notes: WF



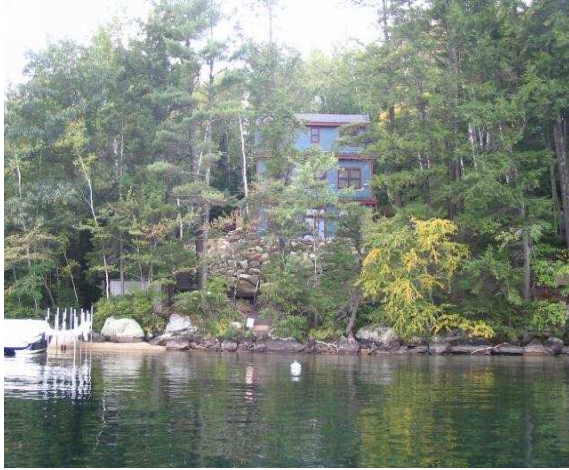
Map Lot Sub: 000018 000011 000000
Location: 153 WEST SHORE ROAD
Owner: FRAZIER NH REALTY TRUST
Waterfront Value: \$ 750,000
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: NATURAL AND/OR ROCKY
Topography: MODERATE
Condition: 100 **Frontage Feet:** 100
Notes: SLIGHTLY WEEDY



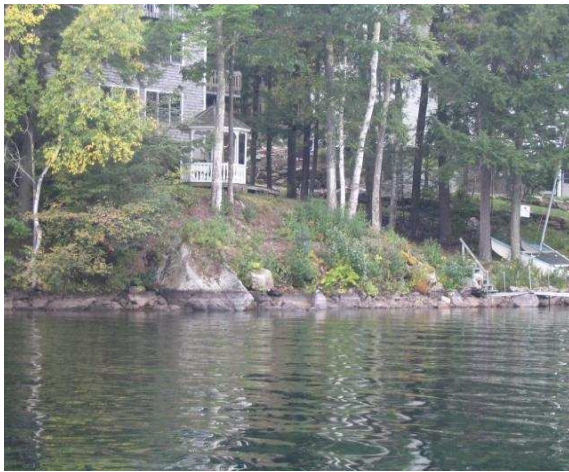
Map Lot Sub: 00018A 000006 000000
Location: 167 WEST SHORE ROAD
Owner: KEON, KATHERINE E, ET AL
Waterfront Value: \$ 757,500
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: NATURAL AND/OR ROCKY
Topography: MODERATE
Condition: 100 **Frontage Feet:** 106
Notes: WF



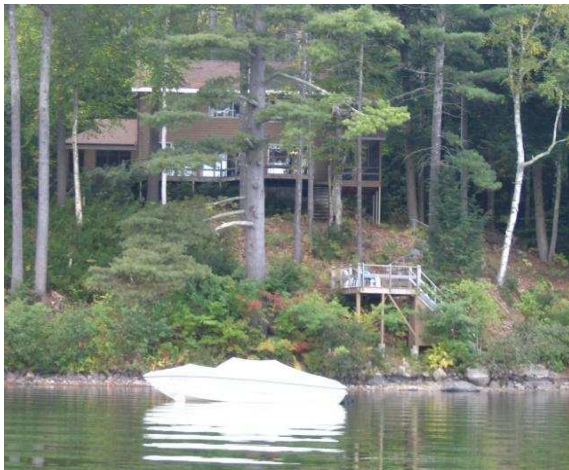
Map Lot Sub: 00018A 000003 000000
Location: 159 WEST SHORE ROAD
Owner: WOLSTENHOLME, MARC W., TRUSTE
Waterfront Value: \$ 772,500
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: NATURAL AND/OR ROCKY
Topography: MODERATE
Condition: 100 **Frontage Feet:** 117
Notes: WF



Map Lot Sub: 00018A 00001P 000013
Location: 72 INDIAN POINT ROAD
Owner: MURPHY, SUSAN HATFIELD
Waterfront Value: \$ 782,000
Water Body: NEWFOUND LAKE
Access: MAIN BODY W/ OBST
Location: NATURAL AND/OR ROCKY
Topography: ROLLING
Condition: 105 **Frontage Feet:** 72
Notes: SM BEACH WF



Map Lot Sub: 000007 000040 000000
Location: 11 SANBORN DRIVE
Owner: CORNELLIER, STEVEN K.
Waterfront Value: \$ 785,700
Water Body: NEWFOUND LAKE
Access: MAIN BODY W/ OBST
Location: NATURAL AND/OR ROCKY
Topography: ROLLING
Condition: 100 **Frontage Feet:** 90
Notes: WF



Map Lot Sub: 00018A 000004 000000
Location: 163 WEST SHORE ROAD
Owner: BEYER, RICHARD H.
Waterfront Value: \$ 788,800
Water Body: NEWFOUND LAKE
Access: MAIN BODY W/ OBST
Location: NATURAL AND/OR ROCKY
Topography: MODERATE
Condition: 100 **Frontage Feet:** 171
Notes: WF



Map Lot Sub: 000007 0000HP 000005
Location: 23 HEMLOCK LANE
Owner: DUNKLEE, JOHN W.
Waterfront Value: \$ 810,000
Water Body: NEWFOUND LAKE
Access: MAIN BODY W/ OBST
Location: NATURAL AND/OR ROCKY
Topography: ROLLING
Condition: 100 **Frontage Feet:** 100
Notes: WF



Map Lot Sub: 00018A 000021 000000
Location: 289 WEST SHORE ROAD
Owner: TWOMBLY, MARTHA
Waterfront Value: \$ 820,000
Water Body: NEWFOUND LAKE
Access: MAIN BODY W/ OBST
Location: BEACH AND/OR LNDSCLP
Topography: STEEP
Condition: 60 **Frontage Feet:** 600
Notes: DTW/LEDGE/ROCKY



Map Lot Sub: 00018A 0000IP 000006
Location: 4 POINT DRIVE
Owner: JONAS 2000 ISSUE TRUST
Waterfront Value: \$ 825,000
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: BEACH AND/OR LNDSCLP
Topography: LEVEL
Condition: 100 **Frontage Feet:** 20
Notes: WF



Map Lot Sub: 00018A 000018 000000
Location: 49 PICKERING DRIVE
Owner: PICKERING DRIVE, LLC.
Waterfront Value: \$ 834,300
Water Body: NEWFOUND LAKE
Access: MAIN BODY W/ OBST
Location: NATURAL AND/OR ROCKY
Topography: ROLLING
Condition: 100 **Frontage Feet:** 113
Notes: WF



Map Lot Sub: 00018A 000007 000000
Location: 173 WEST SHORE ROAD
Owner: KEON, KATHERINE E, ET AL
Waterfront Value: \$ 842,400
Water Body: NEWFOUND LAKE
Access: MAIN BODY W/ OBST
Location: NATURAL AND/OR ROCKY
Topography: ROLLING
Condition: 100 **Frontage Feet:** 120
Notes: WF



Map Lot Sub: 00018A 000008 000000
Location: 181 WEST SHORE ROAD
Owner: PITTS, ERIC R., TRUSTEE
Waterfront Value: \$ 846,000
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: NATURAL AND/OR ROCKY
Topography: ROLLING
Condition: 100 **Frontage Feet:** 80
Notes: WF



Map Lot Sub: 000007 0000HP 000002
Location: 8 HEMLOCK LANE
Owner: SHELDON FAMILY REV. TRUST
Waterfront Value: \$ 850,000
Water Body: NEWFOUND LAKE
Access: MAIN BODY W/ OBST
Location: NATURAL AND/OR ROCKY
Topography: ROLLING
Condition: 105 **Frontage Feet:** 100
Notes: SMALL BEACH WF



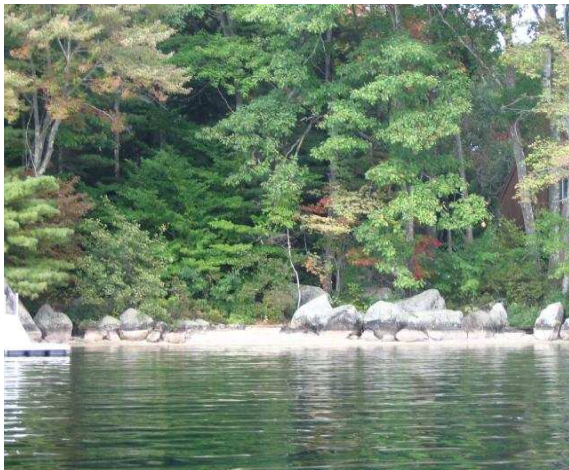
Map Lot Sub: 00017A 000010 000001
Location: 35 LAKESHORE DRIVE
Owner: MCLANE, DOUGLAS REVOCABLE TR
Waterfront Value: \$ 858,600
Water Body: NEWFOUND LAKE
Access: UNDEVELOPED
Location: BEACH AND/OR LNDSCP
Topography: LEVEL
Condition: 100 **Frontage Feet:** 131
Notes: WF



Map Lot Sub: 00017A 000010 000002
Location: 49 LAKESHORE DRIVE
Owner: ROTCH, PETER B.
Waterfront Value: \$ 858,600
Water Body: NEWFOUND LAKE
Access: UNDEVELOPED
Location: BEACH AND/OR LNDSCP
Topography: LEVEL
Condition: 100 **Frontage Feet:** 130
Notes: UND W/ BEACH



Map Lot Sub: 000007 0000HP 000009
Location: 9 LOON ISLAND LANE
Owner: SHEEHAN, ARLENE R
Waterfront Value: \$ 860,000
Water Body: NEWFOUND LAKE
Access: MAIN BODY W/ OBST
Location: NATURAL AND/OR ROCKY
Topography: MILD
Condition: 100 **Frontage Feet:** 100
Notes: WF



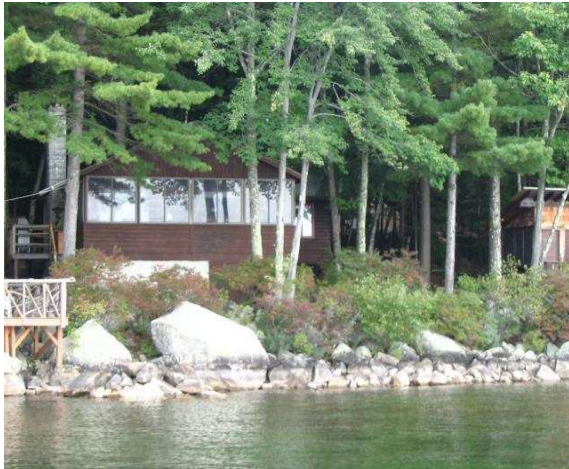
Map Lot Sub: 000007 0000HP 000014
Location: 18 CRESCENT LANE
Owner: WRIGHT, CHARLES LOWELL TRUST
Waterfront Value: \$ 860,000
Water Body: NEWFOUND LAKE
Access: MAIN BODY W/ OBST
Location: NATURAL AND/OR ROCKY
Topography: MILD
Condition: 100 **Frontage Feet:** 100
Notes: WF



Map Lot Sub: 000006 000004 000000
Location: 4 MCLANE DRIVE
Owner: BRADLEY FAMILY NEWFOUND TRUS
Waterfront Value: \$ 866,700
Water Body: NEWFOUND LAKE
Access: MAIN BODY W/ OBST
Location: NATURAL AND/OR ROCKY
Topography: ROLLING
Condition: 100 **Frontage Feet:** 135
Notes: WF



Map Lot Sub: 00019A 000017 000000
Location: 68 CRYSTAL SPRINGS ROAD
Owner: WACOME, TODD D
Waterfront Value: \$ 868,600
Water Body: NEWFOUND LAKE
Access: MAIN BODY W/ OBST
Location: NATURAL AND/OR ROCKY
Topography: MILD
Condition: 100 **Frontage Feet:** 104
Notes: WF



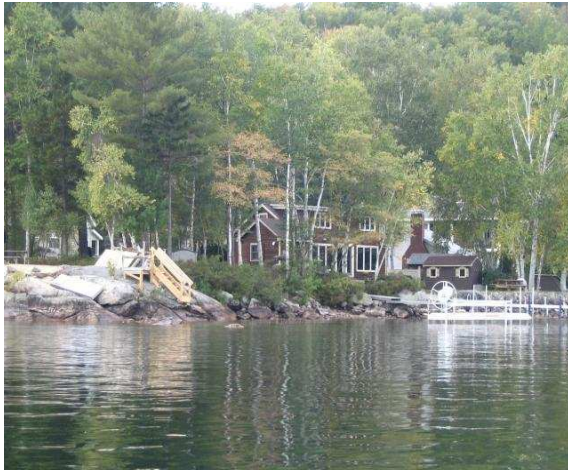
Map Lot Sub: 00019A 000019 000000
Location: 60 CRYSTAL SPRINGS ROAD
Owner: MUDGE MATHES FAMILY COTTAGE, I
Waterfront Value: \$ 868,600
Water Body: NEWFOUND LAKE
Access: MAIN BODY W/ OBST
Location: NATURAL AND/OR ROCKY
Topography: MILD
Condition: 100 **Frontage Feet:** 105
Notes: WF



Map Lot Sub: 00017A 000009 000000
Location: LAKESHORE DRIVE
Owner: OAK CORP ATTN: P ANDREWS MCLA
Waterfront Value: \$ 891,000
Water Body: NEWFOUND LAKE
Access: UNDEVELOPED
Location: BEACH AND/OR LNDS CP
Topography: LEVEL
Condition: 100 **Frontage Feet:** 150
Notes: WF



Map Lot Sub: 000007 000041 000000
Location: 13 SANBORN DRIVE
Owner: LAUX, R. CHRISTOPHER, TRUSTEE
Waterfront Value: \$ 892,500
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: NATURAL AND/OR ROCKY
Topography: MODERATE
Condition: 100 **Frontage Feet:** 180
Notes: WF



Map Lot Sub: 00018A 0000IP 000009
Location: 7 POINT DRIVE
Owner: MULLEN, ALICE A., TRUSTEES
Waterfront Value: \$ 893,000
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: NATURAL AND/OR ROCKY
Topography: MILD
Condition: 100 **Frontage Feet:** 80
Notes: WF



Map Lot Sub: 00019A 000030 000000
Location: 26 CRYSTAL SPRINGS ROAD
Owner: KIRKPATRICK, GREGORY J.
Waterfront Value: \$ 893,000
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: NATURAL AND/OR ROCKY
Topography: MILD
Condition: 100 **Frontage Feet:** 80
Notes: WF



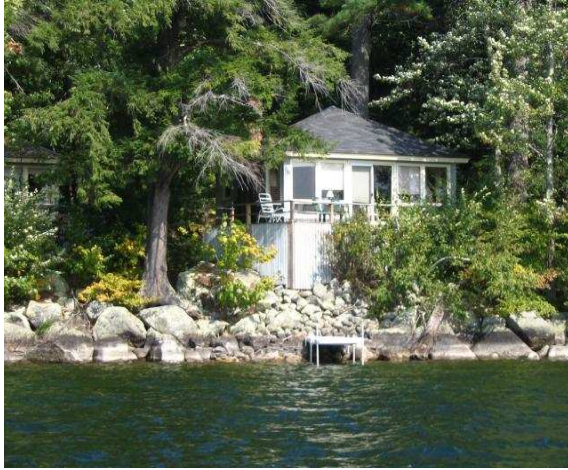
Map Lot Sub: 00019A 000018 000000
Location: 62 CRYSTAL SPRINGS ROAD
Owner: AUGUST, JULIE, TRUSTEE
Waterfront Value: \$ 894,400
Water Body: NEWFOUND LAKE
Access: MAIN BODY W/ OBST
Location: NATURAL AND/OR ROCKY
Topography: MILD
Condition: 100 **Frontage Feet:** 119
Notes: WF



Map Lot Sub: 00018A 000011 000000
Location: 187 WEST SHORE ROAD
Owner: PAPE, BARBARA A.
Waterfront Value: \$ 900,000
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: NATURAL AND/OR ROCKY
Topography: ROLLING
Condition: 100 **Frontage Feet:** 100
Notes: WF



Map Lot Sub: 00018A 000017 000000
Location: 43 PICKERING DRIVE
Owner: BINDER, CAROLE A.
Waterfront Value: \$ 900,000
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: NATURAL AND/OR ROCKY
Topography: ROLLING
Condition: 100 **Frontage Feet:** 100
Notes: WF



Map Lot Sub: 000006 000003 000000
Location: 6 MCLANE DRIVE
Owner: MCLANE, SUSAN B. ET AL
Waterfront Value: \$ 915,300
Water Body: NEWFOUND LAKE
Access: MAIN BODY W/ OBST
Location: NATURAL AND/OR ROCKY
Topography: ROLLING
Condition: 100 **Frontage Feet:** 160
Notes: WF



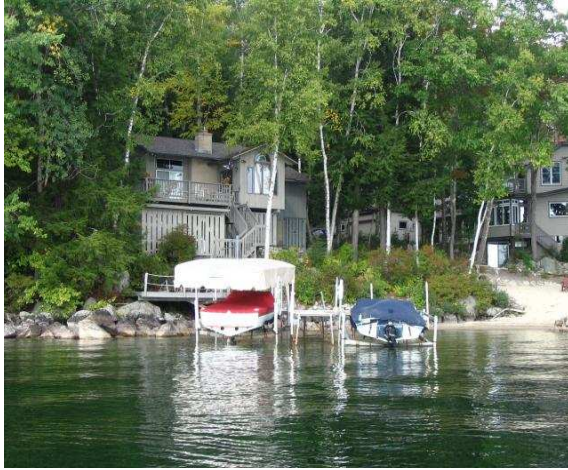
Map Lot Sub: 000017 000002 000000
Location: NORTH SHORE ROAD
Owner: HEBRON, TOWN OF
Waterfront Value: \$ 920,000
Water Body: NEWFOUND LAKE
Access: UNDEVELOPED
Location: WEEDY AND/OR MARSH
Topography: MILD
Condition: 100 **Frontage Feet:** 500
Notes: EST WF



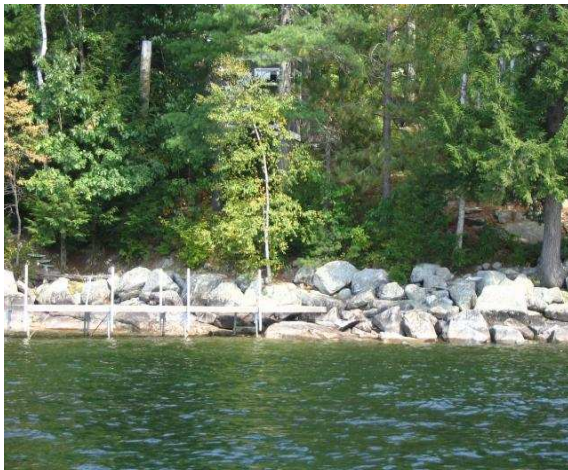
Map Lot Sub: 000017 000012 000000
Location: NORTH SHORE ROAD
Owner: AUDUBON SOCIETY OF NH
Waterfront Value: \$ 920,000
Water Body: NEWFOUND LAKE
Access: UNDEVELOPED
Location: WEEDY AND/OR MARSH
Topography: MILD
Condition: 100 **Frontage Feet:** 600
Notes:



Map Lot Sub: 00018A 000013 000004
Location: 40 ROGERS LEDGE DRIVE
Owner: NOBLES, JR., WILLIAM B
Waterfront Value: \$ 928,000
Water Body: NEWFOUND LAKE
Access: MAIN BODY W/ OBST
Location: NATURAL AND/OR ROCKY
Topography: MODERATE
Condition: 95 **Frontage Feet:** 240
Notes: ROW WF



Map Lot Sub: 00019A 000016 000000
Location: 78 CRYSTAL SPRINGS ROAD
Owner: KARNER, BRENT C.
Waterfront Value: \$ 940,500
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: NATURAL AND/OR ROCKY
Topography: MILD
Condition: 100 **Frontage Feet:** 98
Notes: WF



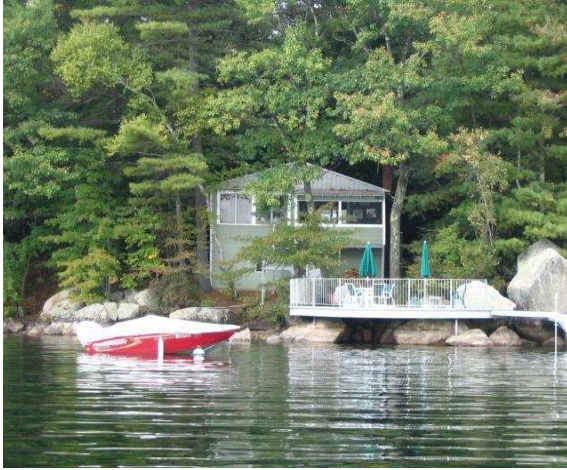
Map Lot Sub: 000006 000005 000000
Location: 264 SOUTH MAYHEW TURNPIK
Owner: DAVIES, PETER E.
Waterfront Value: \$ 947,700
Water Body: NEWFOUND LAKE
Access: MAIN BODY W/ OBST
Location: NATURAL AND/OR ROCKY
Topography: ROLLING
Condition: 100 **Frontage Feet:** 173
Notes: WF



Map Lot Sub: 000006 00000P 000006
Location: 34 ONAWAY POINT ROAD
Owner: WINTERS, JR., PAUL R.
Waterfront Value: \$ 950,000
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: NATURAL AND/OR ROCKY
Topography: MILD
Condition: 100 **Frontage Feet:** 100
Notes: WF



Map Lot Sub: 000007 0000HP 000012
Location: 14 CRESCENT LANE
Owner: O'CONNOR, TRUSTEE MARY ELLEN
Waterfront Value: \$ 950,000
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: NATURAL AND/OR ROCKY
Topography: MILD
Condition: 100 **Frontage Feet:** 100
Notes: WF



Map Lot Sub: 000007 0000HP 000013
Location: 16 CRESCENT LANE
Owner: WRIGHT, CHARLES LOWELL TRUST
Waterfront Value: \$ 950,000
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: NATURAL AND/OR ROCKY
Topography: MILD
Condition: 100 **Frontage Feet:** 100
Notes: WF



Map Lot Sub: 000020 000017 000000
Location: 8 SALOMAA DRIVE
Owner: SWANSON, JR., LEONARD F.
Waterfront Value: \$ 950,000
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: NATURAL AND/OR ROCKY
Topography: MILD
Condition: 100 **Frontage Feet:** 100
Notes: WF



Map Lot Sub: 00019A 000032 000000
Location: 18 CRYSTAL SPRINGS ROAD
Owner: BEEBE, JEAN W.
Waterfront Value: \$ 950,000
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: NATURAL AND/OR ROCKY
Topography: MILD
Condition: 100 **Frontage Feet:** 100
Notes: WF



Map Lot Sub: 000007 000034 00005A
Location: 54 EVANS ROAD
Owner: LAFONTAINE, ROGER R.
Waterfront Value: \$ 960,500
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: BEACH AND/OR LNDSCP
Topography: MILD
Condition: 95 **Frontage Feet:** 50
Notes: ROW WF



Map Lot Sub: 000018 0000HS 000002
Location: 109 WEST SHORE ROAD
Owner: HESSION, NADINE H.
Waterfront Value: \$ 969,000
Water Body: NEWFOUND LAKE
Access: MAIN BODY W/ OBST
Location: WEEDY AND/OR MARSH
Topography: MODERATE
Condition: 100 **Frontage Feet:** 450
Notes: SHALLOW WF



Map Lot Sub: 00018A 000015 000000
Location: 33 PICKERING DRIVE
Owner: QUINCHIA, IVAN
Waterfront Value: \$ 969,000
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: NATURAL AND/OR ROCKY
Topography: MILD
Condition: 100 **Frontage Feet:** 110
Notes: WF



Map Lot Sub: 000006 0000OP 000001
Location: 8 ONAWAY POINT ROAD
Owner: MOLLOY, THOMAS D
Waterfront Value: \$ 983,100
Water Body: NEWFOUND LAKE
Access: MAIN BODY W/ OBST
Location: BEACH AND/OR LNDSCP
Topography: LEVEL
Condition: 100 **Frontage Feet:** 55
Notes: WF



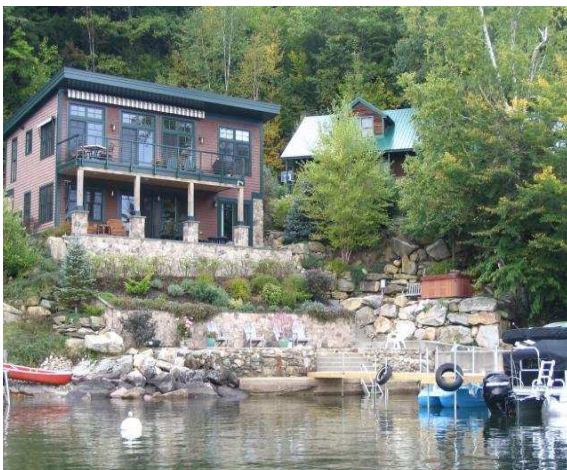
Map Lot Sub: 00018A 000016 000000
Location: 35 PICKERING DRIVE
Owner: CAREY, MICHAEL
Waterfront Value: \$ 988,000
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: NATURAL AND/OR ROCKY
Topography: MILD
Condition: 100 **Frontage Feet:** 120
Notes: WF



Map Lot Sub: 00018A 0000IP 000004
Location: 58 INDIAN POINT ROAD
Owner: BURKE, DANIEL S.
Waterfront Value: \$ 988,000
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: NATURAL AND/OR ROCKY
Topography: MILD
Condition: 100 **Frontage Feet:** 120
Notes: WF



Map Lot Sub: 000007 000027 000000
Location: 98 SOUTH MAYHEW TURNPIK
Owner: PASQUANEY TRUST
Waterfront Value: \$ 992,000
Water Body: NEWFOUND LAKE
Access: UNDEVELOPED
Location: NATURAL AND/OR ROCKY
Topography: MILD
Condition: 100 **Frontage Feet:** 300
Notes: WF



Map Lot Sub: 00018A 0000IP 000016
Location: 82 INDIAN POINT ROAD
Owner: GOWEN II, HERBERT H
Waterfront Value: \$ 993,600
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: GRASSY AND/OR WALL
Topography: ROLLING
Condition: 100 **Frontage Feet:** 74
Notes: WF



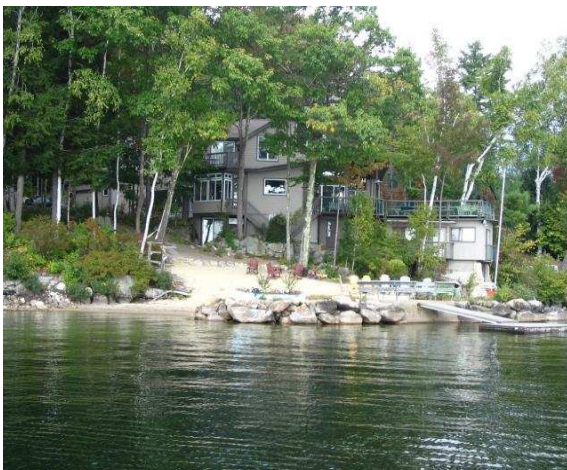
Map Lot Sub: 00018A 000019 000000
Location: 54 PICKERING DRIVE
Owner: ROWEAN, JR, WILLIAM G
Waterfront Value: \$ 997,500
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: NATURAL AND/OR ROCKY
Topography: MILD
Condition: 100 **Frontage Feet:** 126
Notes: WF



Map Lot Sub: 00019A 000033 000000
Location: 14 CRYSTAL SPRINGS ROAD
Owner: PATCH, EDWIN C & JOANNE Y
Waterfront Value: \$ 997,500
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: NATURAL AND/OR ROCKY
Topography: MILD
Condition: 100 **Frontage Feet:** 125
Notes: WF



Map Lot Sub: 00018A 000012 000000
Location: 189 WEST SHORE ROAD
Owner: TIPPETT, REV. TRUST, STEPHEN &
Waterfront Value: \$ 1,000,000
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: NATURAL AND/OR ROCKY
Topography: MILD
Condition: 105 **Frontage Feet:** 100
Notes: SMALL BEACH WF



Map Lot Sub: 00019A 000015 000000
Location: 77 CRYSTAL SPRINGS ROAD
Owner: WACOME, RUTH S.
Waterfront Value: \$ 1,000,000
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: NATURAL AND/OR ROCKY
Topography: MILD
Condition: 105 **Frontage Feet:** 99
Notes: SML SANDY BCH



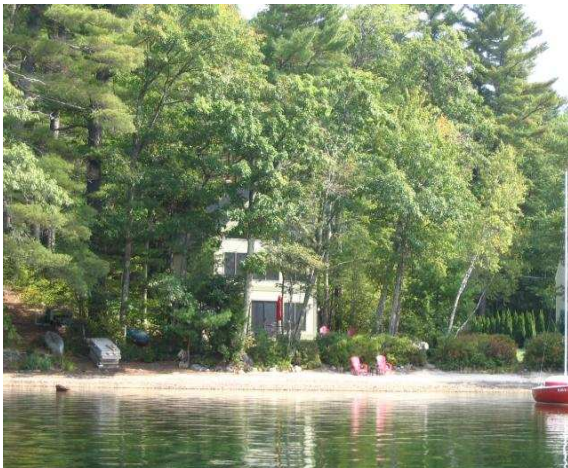
Map Lot Sub: 00019A 000024 000000
Location: 34 CRYSTAL SPRINGS ROAD
Owner: NIEJADLIK EILEEN
Waterfront Value: \$ 1,000,000
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: NATURAL AND/OR ROCKY
Topography: MILD
Condition: 105 **Frontage Feet:** 100
Notes: SML BEACH



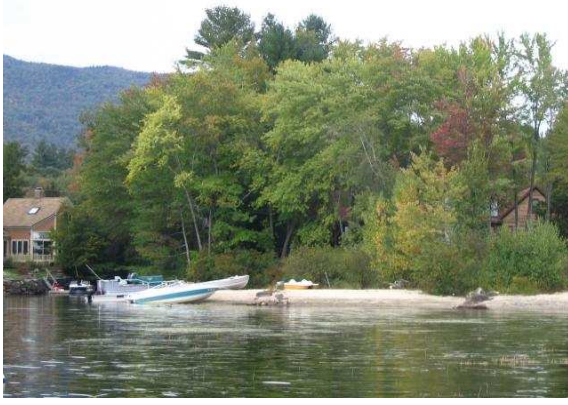
Map Lot Sub: 00019A 000005 000000
Location: 66 LILLARD LANE
Owner: EGSGARD, JENNIFER LYN
Waterfront Value: \$ 1,014,800
Water Body: NEWFOUND LAKE
Access: MAIN BODY W/ OBST
Location: NATURAL AND/OR ROCKY
Topography: MILD
Condition: 100 **Frontage Feet:** 177
Notes: WF



Map Lot Sub: 000007 000045 000005
Location: NORTH SHORE ROAD
Owner: MCLANE, P ANDREWS
Waterfront Value: \$ 1,016,800
Water Body: NEWFOUND LAKE
Access: UNDEVELOPED
Location: NATURAL AND/OR ROCKY
Topography: MILD
Condition: 100 **Frontage Feet:** 319
Notes: WF



Map Lot Sub: 000006 000016 000000
Location: 2 ONAWAY POINT ROAD
Owner: KENNY, WILLIAM A., TRUSTEE
Waterfront Value: \$ 1,017,000
Water Body: NEWFOUND LAKE
Access: MAIN BODY W/ OBST
Location: BEACH AND/OR LNDSCP
Topography: LEVEL
Condition: 100 **Frontage Feet:** 68
Notes: WF



Map Lot Sub: 000007 000036 000000
Location: 416 NORTH SHORE ROAD
Owner: RIDDLE FAMILY REV. TRUST
Waterfront Value: \$ 1,020,000
Water Body: NEWFOUND LAKE
Access: MAIN BODY W/ OBST
Location: BEACH AND/OR LNDSCP
Topography: LEVEL
Condition: 60 **Frontage Feet:** 250
Notes: ROW TO WF



Map Lot Sub: 000020 000016 000000
Location: 497 WEST SHORE ROAD
Owner: SACHS, SAVANNAH, L.
Waterfront Value: \$ 1,030,000
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: NATURAL AND/OR ROCKY
Topography: MILD
Condition: 105 **Frontage Feet:** 114
Notes: SMALL BCH



Map Lot Sub: 00018A 0000IP 000002
Location: 50 INDIAN POINT ROAD
Owner: BURKE, DANIEL J
Waterfront Value: \$ 1,040,000
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: NATURAL AND/OR ROCKY
Topography: MILD
Condition: 105 **Frontage Feet:** 120
Notes: SML BCH



Map Lot Sub: 000018 000012 000000
Location: 151 WEST SHORE ROAD
Owner: LABRECQUE, PAUL - TRUSTEE
Waterfront Value: \$ 1,044,000
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: NATURAL AND/OR ROCKY
Topography: ROLLING
Condition: 100 **Frontage Feet:** 170
Notes: SLIGHTLY WEEDY



Map Lot Sub: 00018A 0000IP 000007
Location: 8 POINT DRIVE
Owner: LOOMIS, MARGARET
Waterfront Value: \$ 1,059,100
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: BEACH AND/OR LNDSCP
Topography: MILD
Condition: 100 **Frontage Feet:** 63
Notes: WF



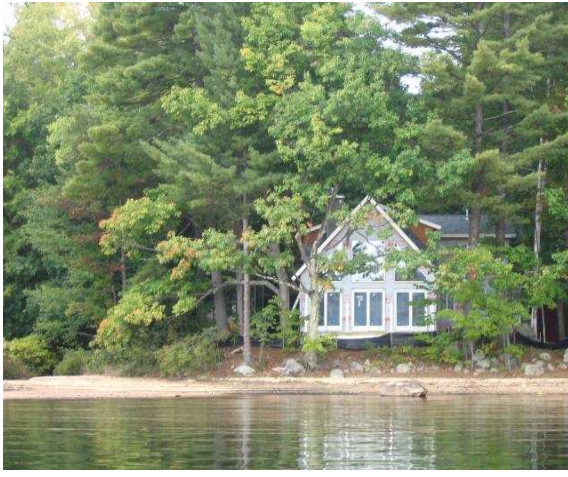
Map Lot Sub: 000007 0000HP 000006
Location: 16 LOON ISLAND LANE
Owner: LOHR, ANDREA L.
Waterfront Value: \$ 1,080,000
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: GRASSY AND/OR WALL
Topography: ROLLING
Condition: 100 **Frontage Feet:** 100
Notes: WF



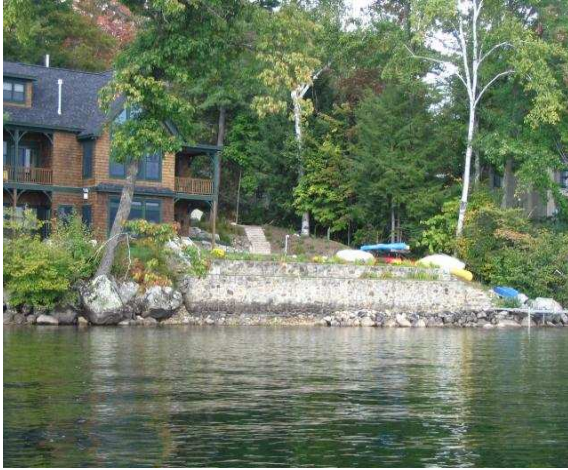
Map Lot Sub: 00019A 000022 000000
Location: 38 CRYSTAL SPRINGS ROAD
Owner: NOGEOLO, A MILES, TRUSTEE
Waterfront Value: \$ 1,090,000
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: BEACH AND/OR LNDSCP
Topography: LEVEL
Condition: 80 **Frontage Feet:** 145
Notes: ROW WF



Map Lot Sub: 000006 0000OP 000003
Location: 22 ONAWAY POINT ROAD
Owner: CATES, THOMAS M.
Waterfront Value: \$ 1,096,100
Water Body: NEWFOUND LAKE
Access: MAIN BODY W/ OBST
Location: BEACH AND/OR LNDSCP
Topography: LEVEL
Condition: 100 **Frontage Feet:** 90
Notes: WF



Map Lot Sub: 00019A 0000BW 000004
Location: 21 OAK LANE
Owner: MCCOY INVESTMENT TRUST
Waterfront Value: \$ 1,106,700
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: BEACH AND/OR LNDSCP
Topography: MILD
Condition: 100 **Frontage Feet:** 76
Notes: WF



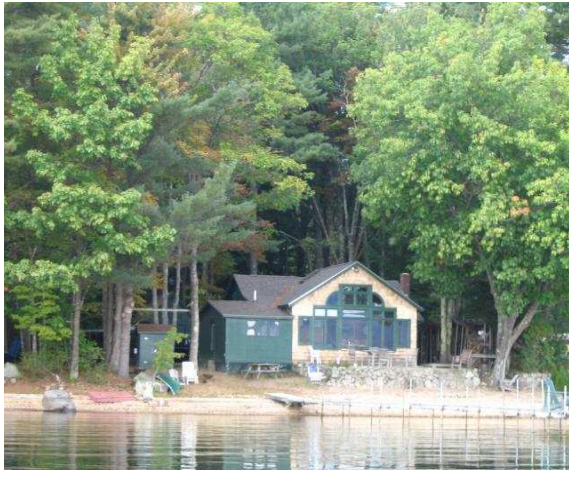
Map Lot Sub: 00019A 000014 000000
Location: 81 CRYSTAL SPRINGS ROAD
Owner: POLLARD, DOUGLAS C., TRUSTEE
Waterfront Value: \$ 1,112,400
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: GRASSY AND/OR WALL
Topography: ROLLING
Condition: 100 **Frontage Feet:** 115
Notes: WF



Map Lot Sub: 00017A 000011 000000
Location: 55 LAKESHORE DRIVE
Owner: HEBRON, TOWN OF
Waterfront Value: \$ 1,117,800
Water Body: NEWFOUND LAKE
Access: UNDEVELOPED
Location: BEACH AND/OR LNDSCP
Topography: LEVEL
Condition: 100 **Frontage Feet:** 225
Notes: WF



Map Lot Sub: 00019A 0000BW 000002
Location: 7 OAK LANE
Owner: MOONEY, CURTIS R.
Waterfront Value: \$ 1,118,600
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: BEACH AND/OR LNDSCP
Topography: MILD
Condition: 100 **Frontage Feet:** 80
Notes:



Map Lot Sub: 00019A 0000BW 000003
Location: 17 OAK LANE
Owner: BRANN, JAMES M., TRUSTEE
Waterfront Value: \$ 1,118,600
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: BEACH AND/OR LNDS CP
Topography: MILD
Condition: 100 **Frontage Feet:** 80
Notes: WF



Map Lot Sub: 00019A 000001 000000
Location: 45 LILLARD LANE
Owner: LILLARD CAMP CORP
Waterfront Value: \$ 1,120,000
Water Body: NEWFOUND LAKE
Access: MAIN BODY W/ OBST
Location: NATURAL AND/OR ROCKY
Topography: MILD
Condition: 65 **Frontage Feet:** 517
Notes: LTD/LEDGE/SML BCH



Map Lot Sub: 000007 0000HP 000010
Location: 7 LOON ISLAND LANE
Owner: THOMPSON, STUART & JANE ANNE
Waterfront Value: \$ 1,125,000
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: BEACH AND/OR LNDS CP
Topography: LEVEL
Condition: 100 **Frontage Feet:** 68
Notes: WF



Map Lot Sub: 000007 000035 000001
Location: 452 NORTH SHORE ROAD
Owner: FINN, ROBERT J.
Waterfront Value: \$ 1,130,000
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: BEACH AND/OR LNDS CP
Topography: MILD
Condition: 95 **Frontage Feet:** 100
Notes: ROW THRU WF



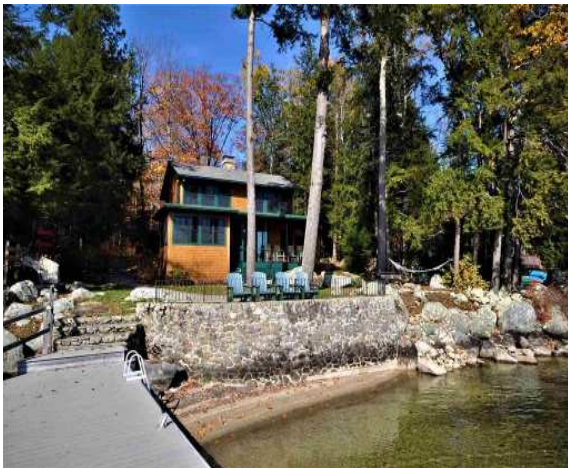
Map Lot Sub: 00018A 0000IP 000010
Location: 5 POINT DRIVE
Owner: BEAN, ELAINE S
Waterfront Value: \$ 1,130,500
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: BEACH AND/OR LNDSCP
Topography: MILD
Condition: 100 **Frontage Feet:** 83
Notes: WF



Map Lot Sub: 000007 0000HP 000008
Location: 13 LOON ISLAND LANE
Owner: VALLARELLI, LAUREN B. REVOCABL
Waterfront Value: \$ 1,137,500
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: BEACH AND/OR LNDSCP
Topography: LEVEL
Condition: 100 **Frontage Feet:** 70
Notes:



Map Lot Sub: 000006 0000OP 000005
Location: 30 ONAWAY POINT ROAD
Owner: HAAN, BERNARD
Waterfront Value: \$ 1,140,000
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: GRASSY AND/OR WALL
Topography: MILD
Condition: 100 **Frontage Feet:** 100
Notes: WF



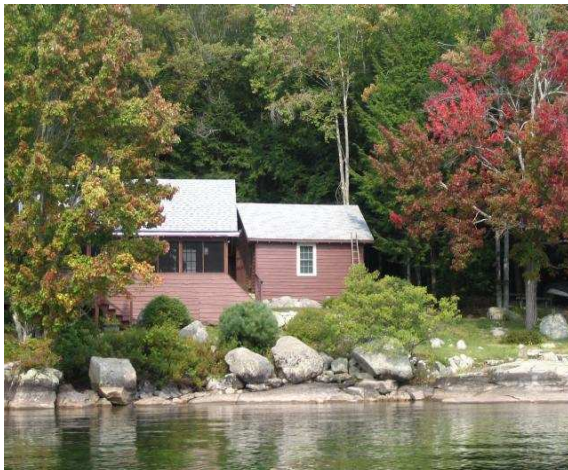
Map Lot Sub: 000020 000018 000000
Location: 7 SALOMAA DRIVE
Owner: NOGEOLO KERR FAMILY LIVING TRUS
Waterfront Value: \$ 1,140,000
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: GRASSY AND/OR WALL
Topography: MILD
Condition: 100 **Frontage Feet:** 100
Notes: SM LS/RETAINWALL



Map Lot Sub: 000018 0000HS 000001
Location: 95 WEST SHORE ROAD
Owner: BASILE, JOAN HENN, TRUSTEE
Waterfront Value: \$ 1,152,000
Water Body: NEWFOUND LAKE
Access: MAIN BODY W/ OBST
Location: WEEDY AND/OR MARSH
Topography: MILD
Condition: 100 **Frontage Feet:** 400
Notes: SHALLOW WF



Map Lot Sub: 000007 000022 000001
Location: 160 SOUTH MAYHEW TURNPIK
Owner: COWERN FAMILY PROPERTY TRUST
Waterfront Value: \$ 1,152,600
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: BEACH AND/OR LNDSCLP
Topography: MILD
Condition: 95 **Frontage Feet:** 108
Notes: ROW/WF



Map Lot Sub: 00019A 000029 000000
Location: 28 CRYSTAL SPRINGS ROAD
Owner: SOMERSALL, RICHARD & VIRGINIA
Waterfront Value: \$ 1,187,500
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: NATURAL AND/OR ROCKY
Topography: MILD
Condition: 100 **Frontage Feet:** 200
Notes: WF



Map Lot Sub: 00018A 0000IP 000001
Location: 48 INDIAN POINT ROAD
Owner: BOLLN, GEORGE
Waterfront Value: \$ 1,190,000
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: NATURAL AND/OR ROCKY
Topography: MILD
Condition: 105 **Frontage Feet:** 180
Notes: SM BEACH WF



Map Lot Sub: 000007 0000SG 021-07
Location: 22 STONE GATE ROAD
Owner: DELLACANONICA, RICHARD H REVO
Waterfront Value: \$ 1,202,400
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: STONE GATE WATER ACC
Topography: LEVEL
Condition: 550 **Frontage Feet:** 335
Notes: LOC/PROX TO BEACH

Date	Book/Page	Type	Price
07/13/21	4648/610	Q I	\$2,000,000

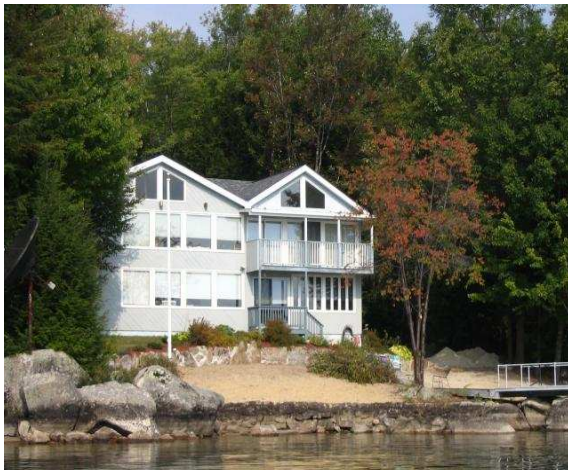
Most Recent Sale:
Current Assessment: \$1,942,800



Map Lot Sub: 000006 0000OP 000002
Location: 12 ONAWAY POINT ROAD
Owner: DESALVATORE, PATRICK E TRUSTEE
Waterfront Value: \$ 1,212,500
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: BEACH AND/OR LNDSCP
Topography: LEVEL
Condition: 100 **Frontage Feet:** 90
Notes: BEACH WF



Map Lot Sub: 00018A 0000IP 000005
Location: 60 INDIAN POINT ROAD
Owner: JONAS 2000 ISSUE TRUST
Waterfront Value: \$ 1,212,500
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: BEACH AND/OR LNDSCP
Topography: LEVEL
Condition: 100 **Frontage Feet:** 90
Notes: WF



Map Lot Sub: 00019A 000031 000000
Location: 24 CRYSTAL SPRINGS ROAD
Owner: ZERMANI, DOMINIC & COLOMBIA
Waterfront Value: \$ 1,219,800
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: GRASSY AND/OR WALL
Topography: MILD
Condition: 100 **Frontage Feet:** 136
Notes:



Map Lot Sub: 00017A 000012 000000
Location: LAKESHORE DRIVE
Owner: HEBRON, TOWN OF
Waterfront Value: \$ 1,239,300
Water Body: NEWFOUND LAKE
Access: UNDEVELOPED
Location: BEACH AND/OR LNDSCP
Topography: LEVEL
Condition: 100 **Frontage Feet:** 265
Notes: WF



Map Lot Sub: 000007 000022 000002
Location: 162 SOUTH MAYHEW TURNPIK
Owner: COLLINS, RONALD W., TRUSTEE
Waterfront Value: \$ 1,249,500
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: BEACH AND/OR LNDSCP
Topography: MILD
Condition: 100 **Frontage Feet:** 125
Notes: WF



Map Lot Sub: 000007 000022 000003
Location: 174 SOUTH MAYHEW TURNPIK
Owner: SULLIVAN, DIANNA M, TRUSTEE
Waterfront Value: \$ 1,249,500
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: BEACH AND/OR LNDSCP
Topography: MILD
Condition: 100 **Frontage Feet:** 127
Notes: WF



Map Lot Sub: 000006 00000P 000004
Location: 28 ONAWAY POINT ROAD
Owner: BOCCIA REALTY TRUST NO. 2
Waterfront Value: \$ 1,250,000
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: BEACH AND/OR LNDSCP
Topography: LEVEL
Condition: 100 **Frontage Feet:** 100
Notes: WF



Map Lot Sub: 000007 000022 000004
Location: 176 SOUTH MAYHEW TURNPIK
Owner: SHOPE, BONNIE H.
Waterfront Value: \$ 1,312,500
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: BEACH AND/OR LNDSCP
Topography: LEVEL
Condition: 100 **Frontage Feet:** 127
Notes: WF



Map Lot Sub: 000007 000026 000000
Location: 102 SOUTH MAYHEW TURNPIK
Owner: DENESIUK, FRANCES
Waterfront Value: \$ 1,320,900
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: BEACH AND/OR LNDSCP
Topography: MILD
Condition: 100 **Frontage Feet:** 154
Notes: WF



Map Lot Sub: 00017A 000010 000000
Location: 33 LAKESHORE DRIVE
Owner: MCLANE, P ANDREWS
Waterfront Value: \$ 1,325,000
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: BEACH AND/OR LNDSCP
Topography: LEVEL
Condition: 100 **Frontage Feet:** 131
Notes: WF



Map Lot Sub: 000007 000038 000000
Location: 7 SANBORN DRIVE
Owner: FRANKLIN, DONALD G & LOUISE M
Waterfront Value: \$ 1,330,000
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: NATURAL AND/OR ROCKY
Topography: MILD
Condition: 100 **Frontage Feet:** 230
Notes: WF



Map Lot Sub: 000007 000044 000000
Location: 290 NORTH SHORE ROAD
Owner: AUDUBON SOCIETY OF NH
Waterfront Value: \$ 1,360,000
Water Body: NEWFOUND LAKE
Access: MAIN BODY W/ OBST
Location: NATURAL AND/OR ROCKY
Topography: MODERATE
Condition: 100 **Frontage Feet:** 3,170
Notes: WF



Map Lot Sub: 000007 000023 000000
Location: 152 SOUTH MAYHEW TURNPIK
Owner: FALCONE, RICHARD J AND MAURIA
Waterfront Value: \$ 1,375,000
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: BEACH AND/OR LNDSCP
Topography: LEVEL
Condition: 100 **Frontage Feet:** 150
Notes:



Map Lot Sub: 000007 0000SG 027-07
Location: 26 STONE GATE ROAD
Owner: JONES, THOMAS O
Waterfront Value: \$ 1,380,000
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: NATURAL AND/OR ROCKY
Topography: LEVEL
Condition: 100 **Frontage Feet:** 225
Notes: WF



Map Lot Sub: 00018A 0000IP 000011
Location: 3 POINT DRIVE
Owner: AHO, RICHARD
Waterfront Value: \$ 1,427,900
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: BEACH AND/OR LNDSCP
Topography: LEVEL
Condition: 105 **Frontage Feet:** 143
Notes: BOAT LAUNCH



Map Lot Sub: 000007 0000HP 000007
Location: 15 LOON ISLAND LANE
Owner: KUPLIN, BRUCE F.
Waterfront Value: \$ 1,450,000
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: NATURAL AND/OR ROCKY
Topography: MILD
Condition: 105 **Frontage Feet:** 240
Notes: SM SANDY BEACH WF



Map Lot Sub: 00019A 000003 000000
Location: 70 LILLARD LANE
Owner: WESTBOURNE TRUST
Waterfront Value: \$ 1,482,300
Water Body: NEWFOUND LAKE
Access: MAIN BODY W/ OBST
Location: NATURAL AND/OR ROCKY
Topography: ROLLING
Condition: 100 **Frontage Feet:** 414
Notes: WF



Map Lot Sub: 00018A 000020 000000
Location: 287 WEST SHORE ROAD
Owner: VICTOR EDSALL, ALEXANDRA TILES
Waterfront Value: \$ 1,485,000
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: NATURAL AND/OR ROCKY
Topography: ROLLING
Condition: 100 **Frontage Feet:** 325
Notes: 75' CU

	Date	Book/Page	Type	Price
Most Recent Sale:	12/21/20	4586/508	Q I	\$2,000,000
Current Assessment:				\$1,995,100



Map Lot Sub: 000006 000007 000000
Location: 242 SOUTH MAYHEW TURNPIK
Owner: ONAWAY CAMP TRUST
Waterfront Value: \$ 1,520,000
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: NATURAL AND/OR ROCKY
Topography: MILD
Condition: 100 **Frontage Feet:** 300
Notes: WF



Map Lot Sub: 000007 0000HP 000015
Location: 10 VISTA DRIVE
Owner: VAN SCHAICK, JAMES
Waterfront Value: \$ 1,550,000
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: NATURAL AND/OR ROCKY
Topography: MILD
Condition: 105 **Frontage Feet:** 277
Notes: SML BEACH



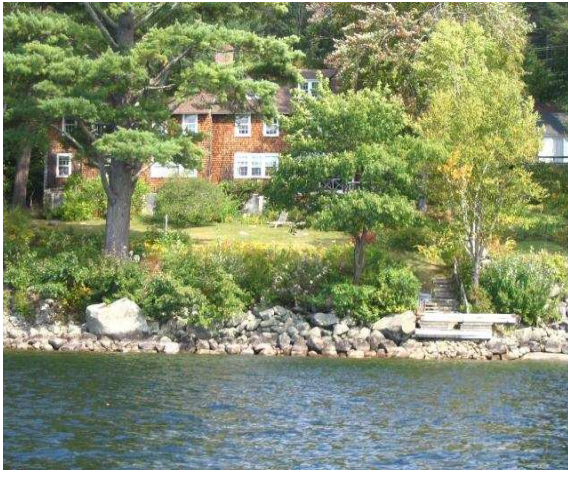
Map Lot Sub: 000006 000002 000000
Location: 12 MCLANE DRIVE
Owner: MCLANE-PASQUANEY LAND TRUST
Waterfront Value: \$ 1,620,000
Water Body: NEWFOUND LAKE
Access: MAIN BODY W/ OBST
Location: NATURAL AND/OR ROCKY
Topography: ROLLING
Condition: 100 **Frontage Feet:** 700
Notes: WF



Map Lot Sub: 000007 000042 000000
Location: 23 SANBORN DRIVE
Owner: GALBRAITH, DIANE - TRUSTEE
Waterfront Value: \$ 1,634,000
Water Body: NEWFOUND LAKE
Access: MAIN BODY W/ OBST
Location: NATURAL AND/OR ROCKY
Topography: MILD
Condition: 100 **Frontage Feet:** 450
Notes: WF



Map Lot Sub: 00018A 000013 000003
Location: 27 ROGERS LEDGE DRIVE
Owner: HENDRICKSON, RAY & KARYN
Waterfront Value: \$ 1,638,500
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: BEACH AND/OR LNDSCP
Topography: ROLLING
Condition: 100 **Frontage Feet:** 240
Notes: WF



Map Lot Sub: 000006 000006 000000
Location: 248 SOUTH MAYHEW TURNPIK
Owner: JENNEY, BETTINA L.
Waterfront Value: \$ 1,658,700
Water Body: NEWFOUND LAKE
Access: MAIN BODY W/ OBST
Location: GRASSY AND/OR WALL
Topography: ROLLING
Condition: 100 **Frontage Feet:** 354
Notes: WF



Map Lot Sub: 00018A 000013 000001
Location: 13 ROGERS LEDGE DRIVE
Owner: LAVECCHIA, VICTORIA - TRUSTEE
Waterfront Value: \$ 1,725,500
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: BEACH AND/OR LNDS CP
Topography: MILD
Condition: 100 **Frontage Feet:** 240
Notes: WF



Map Lot Sub: 00018A 000013 000002
Location: 19 ROGERS LEDGE DRIVE
Owner: HILSON HOLDINGS, LLC
Waterfront Value: \$ 1,725,500
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: BEACH AND/OR LNDS CP
Topography: MILD
Condition: 100 **Frontage Feet:** 240
Notes: WF



Map Lot Sub: 000007 000045 000006
Location: 254 NORTH SHORE ROAD
Owner: MCLANE, ANDREWS
Waterfront Value: \$ 1,800,000
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: NATURAL AND/OR ROCKY
Topography: ROLLING
Condition: 100 **Frontage Feet:** 750
Notes:



Map Lot Sub: 000005 000005 000000
Location: 416 SOUTH MAYHEW TURNPIK
Owner: CAMP PASQUANEY
Waterfront Value: \$ 1,880,000
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: BEACH AND/OR LNDSCP
Topography: MODERATE
Condition: 100 **Frontage Feet:** 3,100
Notes:



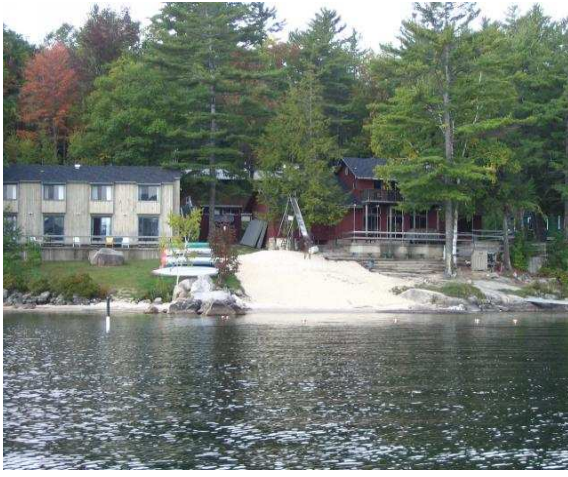
Map Lot Sub: 00017A 000008 000000
Location: 204 NORTH SHORE ROAD
Owner: JACKSON, SUSAN W. REV TRUST
Waterfront Value: \$ 1,887,500
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: BEACH AND/OR LNDSCP
Topography: LEVEL
Condition: 100 **Frontage Feet:** 255
Notes: WF



Map Lot Sub: 000007 000029 000000
Location: 6 MOWGLIS DRIVE
Owner: HOLT-ELWELL MEMORIAL FOUNDAT
Waterfront Value: \$ 1,900,000
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: NATURAL AND/OR ROCKY
Topography: MILD
Condition: 100 **Frontage Feet:** 1,350
Notes: SML BCH



Map Lot Sub: 000006 000015 000000
Location: 27 CAMP ONAWAY DRIVE
Owner: ONAWAY CAMP TRUST
Waterfront Value: \$ 2,380,000
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: BEACH AND/OR LNDSCP
Topography: MILD
Condition: 100 **Frontage Feet:** 2,250
Notes: 100' Beach



Map Lot Sub: 00019A 000012 000000
Location: 68 BEREA ROAD
Owner: CAMP BEREA, INC
Waterfront Value: \$ 2,380,000
Water Body: NEWFOUND LAKE
Access: MAIN BODY
Location: BEACH AND/OR LNDSCP
Topography: MILD
Condition: 100 **Frontage Feet:** 1,030
Notes: PART ROCKY WF

B. VIEWS

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

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

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

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

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

The following illustrates the view properties in town on properties where pictures were available. These properties illustrate the values associated as developed for this town wide update and lacking sufficient recent sales provides testing against older sales when available.

There are 182 out of 918 total properties that have views associated with them. Views of substantially greater degree, depth, width and subject matter were found during the field review and while not all were represented by local sales, they were clearly of value and needed to be addressed. Comparing pictures of the sales to these properties and drawing upon our experience from surrounding areas, we developed an opinion of the contributory value of those views.

Hebron View Report

Sorted By View Value



Map Lot Sub: 000001 000011 000000
Location: 161 NORTH MAYHEW TURNPIK
Owner: KRUGER, ELIZABETH H.
View Value: \$ 0
Subject: HILLS
Width: AVERAGE
Depth: TOP 25
Distance: CLOSE/NEAR
Condition: 0
Notes: COMM=NV



Map Lot Sub: 000001 000007 000000
Location: NORTH MAYHEW TURNPIK
Owner: DICKERHOF, LORRAINE A
View Value: \$ 3,800
Subject: HILLS
Width: NARROW
Depth: TOP 25
Distance: CLOSE/NEAR
Condition: 60
Notes: OBST/UND/PL



Map Lot Sub: 000001 0000BP 001-01
Location: 233 NORTH MAYHEW TURNPIK
Owner: FOSTER, RICHARD J.
View Value: \$ 3,800
Subject: HILLS
Width: TUNNEL
Depth: TOP 25
Distance: CLOSE/NEAR
Condition: 100
Notes: 2-SPOTS



Map Lot Sub: 000001 0000BR 000008
Location: 48 BUTTERNUT RIDGE
Owner: BARNARD, ALEX B.
View Value: \$ 3,800
Subject: HILLS
Width: TUNNEL
Depth: TOP 25
Distance: CLOSE/NEAR
Condition: 100
Notes: HLS/TUN/D25/NER VU



Map Lot Sub: 000007 000011 000000
Location: 19 MERRILL ROAD
Owner: BERNACHE, KATHRYN JULIE MAFER
View Value: \$ 3,800
Subject: LAKES/HILLS
Width: TUNNEL
Depth: TOP 25
Distance: CLOSE/NEAR
Condition: 80
Notes: PART BLOCKED



Map Lot Sub: 000007 000017 000000
Location: 7 SUNSET DRIVE
Owner: LOMBARDO, JOSEPH D
View Value: \$ 3,800
Subject: LAKES/HILLS
Width: TUNNEL
Depth: TOP 25
Distance: CLOSE/NEAR
Condition: 75
Notes: BLKD LAKE/HILL VU



Map Lot Sub: 000009 0006-6 000000
Location: 368 GEORGE ROAD
Owner: CATALDO, JOHN L., TRUSTEE
View Value: \$ 3,800
Subject: HILLS
Width: TUNNEL
Depth: TOP 25
Distance: CLOSE/NEAR
Condition: 100
Notes: HLS/TUN/D25/NER VU



Map Lot Sub: 000017 000065 000000
Location: 39 HOBART HILL ROAD
Owner: SULLIVAN, CHRISTOPHER J
View Value: \$ 3,800
Subject: HILLS
Width: TUNNEL
Depth: TOP 25
Distance: CLOSE/NEAR
Condition: 80
Notes: POWERLINES



Map Lot Sub: 000018 000001 000003
Location: 113 HOBART HILL ROAD
Owner: STEENBERGEN, ANDREW G
View Value: \$ 3,800
Subject: HILLS
Width: TUNNEL
Depth: TOP 25
Distance: CLOSE/NEAR
Condition: 100
Notes:



Map Lot Sub: 000023 000008 000000
Location: 167 GROTON ROAD
Owner: BROOKS, SR., FREDERICK J.
View Value: \$ 3,800
Subject: HILLS
Width: TUNNEL
Depth: TOP 25
Distance: CLOSE/NEAR
Condition: 100
Notes: 2 TUNNEL HILL VUS



Map Lot Sub: 000024 0000CM 000001
Location: 298 GROTON ROAD
Owner: AHO, RICHARD, TRUSTEE
View Value: \$ 3,800
Subject: HILLS
Width: NARROW
Depth: TOP 25
Distance: CLOSE/NEAR
Condition: 60
Notes: UND



Map Lot Sub: 000007 000012 000000
Location: 17 MERRILL ROAD
Owner: MOREL, ALBERT P., TRUSTEE
View Value: \$ 5,700
Subject: LAKES/HILLS
Width: TUNNEL
Depth: TOP 25
Distance: CLOSE/NEAR
Condition: 100
Notes: LAKE/HILL VU



Map Lot Sub: 000007 000016 000000
Location: 5 SUNSET DRIVE
Owner: HOLIHAN, PAMELA
View Value: \$ 5,700
Subject: LAKES/HILLS
Width: NARROW
Depth: TOP 25
Distance: CLOSE/NEAR
Condition: 75
Notes: BLKD LAKE/HILL VU



Map Lot Sub: 000017 000014 000000
Location: 5 CROSS ROAD
Owner: COMENDUL, JR., ANDREW B.
View Value: \$ 5,700
Subject: HILLS
Width: NARROW
Depth: TOP 25
Distance: CLOSE/NEAR
Condition: 100
Notes:



Map Lot Sub: 000017 000023 000000
Location: NORTH SHORE ROAD
Owner: AUDUBON SOCIETY OF NH
View Value: \$ 5,700
Subject: HILLS
Width: AVERAGE
Depth: TOP 25
Distance: CLOSE/NEAR
Condition: 60
Notes: UND PAST/HILL VU



Map Lot Sub: 000018 000006 000000
Location: 138 WEST SHORE ROAD
Owner: WHITE, JR., WILLIAM R
View Value: \$ 5,700
Subject: HILLS
Width: NARROW
Depth: TOP 25
Distance: CLOSE/NEAR
Condition: 100
Notes: HILLTOP VU



Map Lot Sub: 000018 000021 000001
Location: 213 HOBART HILL ROAD
Owner: SANTAMARIA, JOSEPH
View Value: \$ 5,700
Subject: HILLS
Width: NARROW
Depth: TOP 25
Distance: CLOSE/NEAR
Condition: 100
Notes: NAR/TOP50/CLS HILL



Map Lot Sub: 000001 0000BR 000006
Location: 41 BUTTERNUT RIDGE
Owner: TAWA, THOMAS A.
View Value: \$ 7,600
Subject: HILLS
Width: AVERAGE
Depth: TOP 25
Distance: CLOSE/NEAR
Condition: 80
Notes: PART BLKD

	Date	Book/Page	Type	Price
Most Recent Sale:	10/31/19	4477/0655	Q I	\$420,000
Current Assessment:				\$493,600



Map Lot Sub: 000007 000014 000001
Location: 1 SUNSET DRIVE
Owner: DREWICZ, NOELLE & RODERICK JR,
View Value: \$ 7,600
Subject: LAKES/HILLS
Width: NARROW
Depth: TOP 25
Distance: CLOSE/NEAR
Condition: 100
Notes: PT BLKD LK/MTN VU



Map Lot Sub: 000008 000008 000006
Location: 385 NORTH SHORE ROAD
Owner: MOGIL, LEE HARLAN. & OCTAVIA
View Value: \$ 7,600
Subject: LAKES/HILLS
Width: TUNNEL
Depth: TOP 50
Distance: CLOSE/NEAR
Condition: 80
Notes: PART BLOCKED



Map Lot Sub: 000017 0000DW 000003
Location: 22 DUCKWORTH ROAD
Owner: EVANS, PHYLLIS ANN, TRUSTEE
View Value: \$ 7,600
Subject: HILLS
Width: TUNNEL
Depth: TOP 25
Distance: DISTANT
Condition: 100
Notes:



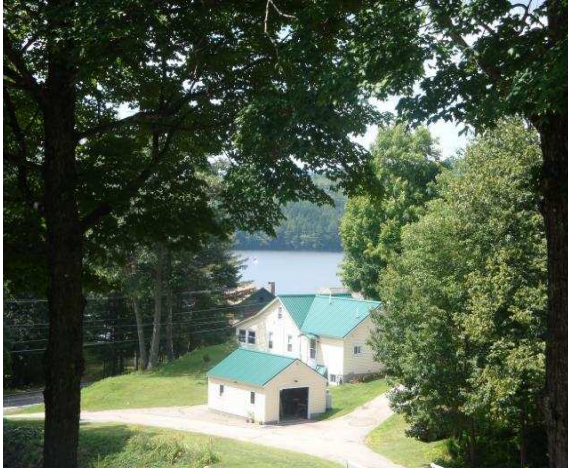
Map Lot Sub: 000018 000019 000000
Location: 145 HOBART HILL ROAD
Owner: SOMERS, JEFFREY C
View Value: \$ 7,600
Subject: HILLS
Width: AVERAGE
Depth: TOP 25
Distance: CLOSE/NEAR
Condition: 80
Notes: OBST



Map Lot Sub: 000018 000019 00002A
Location: 17 VALLEY VIEW ROAD
Owner: BARNARD, MATTHEW B.
View Value: \$ 7,600
Subject: HILLS
Width: TUNNEL
Depth: TOP 25
Distance: DISTANT
Condition: 100
Notes: 2 WNDMLS



Map Lot Sub: 000002 000002 000000
Location: 249 PIKE HILL ROAD
Owner: LINCOURT, STEVEN P.
View Value: \$ 9,500
Subject: HILLS
Width: AVERAGE
Depth: TOP 25
Distance: CLOSE/NEAR
Condition: 100
Notes:



Map Lot Sub: 000006 000012 000000
Location: 181 SOUTH MAYHEW TURNPIK
Owner: DAVIS, CARROLL R. ET AL
View Value: \$ 9,500
Subject: LAKES/HILLS
Width: TUNNEL
Depth: TOP 50
Distance: CLOSE/NEAR
Condition: 100
Notes: WTR/TUN/D50/NER VU



Map Lot Sub: 000007 0000SG 022-07
Location: 3 STONE GATE ROAD
Owner: STEELE, ANDREW & SARAH
View Value: \$ 9,500
Subject: LAKES/HILLS
Width: TUNNEL
Depth: TOP 50
Distance: CLOSE/NEAR
Condition: 100
Notes:



Map Lot Sub: 000007 0000SG 023-07
Location: 9 STONE GATE ROAD
Owner: MCNALLY, JAMES M
View Value: \$ 9,500
Subject: LAKES/HILLS
Width: TUNNEL
Depth: TOP 50
Distance: CLOSE/NEAR
Condition: 100
Notes:



Map Lot Sub: 000023 0000RM 000001
Location: GROTON ROAD
Owner: NUGENT, WILLIAM T.
View Value: \$ 9,500
Subject: HILLS
Width: AVERAGE
Depth: TOP 50
Distance: CLOSE/NEAR
Condition: 60
Notes: UND



Map Lot Sub: 000023 0000RM 000005
Location: 210 GROTON ROAD
Owner: WISNIEWSKI TRUSTEE, ROBERT T
View Value: \$ 9,500
Subject: HILLS
Width: AVERAGE
Depth: TOP 25
Distance: CLOSE/NEAR
Condition: 100
Notes: AVG/TOP50/NERHILL



Map Lot Sub: 000024 000025 000000
Location: GROTON ROAD
Owner: MATTHEWS, JOSEPH H. ET AL
View Value: \$ 9,500
Subject: HILLS
Width: AVERAGE
Depth: TOP 50
Distance: CLOSE/NEAR
Condition: 60
Notes: und vu



Map Lot Sub: 000024 0000CM 000002
Location: 288 GROTON ROAD
Owner: PETERSEN, ANICE C.
View Value: \$ 9,500
Subject: HILLS
Width: AVERAGE
Depth: TOP 25
Distance: CLOSE/NEAR
Condition: 100
Notes: HILL VU



Map Lot Sub: 000007 000018 000000
Location: 9 SUNSET DRIVE
Owner: ROGERS, III, JOHN C
View Value: \$ 11,400
Subject: HILLS
Width: NARROW
Depth: TOP 50
Distance: CLOSE/NEAR
Condition: 100
Notes: 2 TUNNELS



Map Lot Sub: 000007 000019 000000
Location: 15 SUNSET DRIVE
Owner: MAHONEY, JAMES P
View Value: \$ 11,400
Subject: HILLS
Width: NARROW
Depth: TOP 50
Distance: CLOSE/NEAR
Condition: 100
Notes:



Map Lot Sub: 000007 000030 000000
Location: 26 SOUTH MAYHEW TURNPIK
Owner: FRENCH, ANTHONY
View Value: \$ 11,400
Subject: HILLS
Width: NARROW
Depth: TOP 50
Distance: CLOSE/NEAR
Condition: 100
Notes: HILL VU



Map Lot Sub: 000007 0000SG 020-07
Location: 12 STONE GATE ROAD
Owner: JONES TRUST OF 2007
View Value: \$ 11,400
Subject: LAKES/HILLS
Width: TUNNEL
Depth: TOP 75
Distance: CLOSE/NEAR
Condition: 80
Notes: SM LAKE VU/prt blk



Map Lot Sub: 000017 000007 000000
Location: 91 NORTH SHORE ROAD
Owner: DE VIVO, DARRYL C.
View Value: \$ 11,400
Subject: LAKES/HILLS
Width: NARROW
Depth: TOP 75
Distance: CLOSE/NEAR
Condition: 50
Notes: p-line



Map Lot Sub: 000018 000021 000002
Location: 201 HOBART HILL ROAD
Owner: KNAUSS, CYNTHIA
View Value: \$ 11,400
Subject: MOUNTAINS
Width: TUNNEL
Depth: TOP 25
Distance: DISTANT
Condition: 100
Notes: MTS/TUN/D25/DST VU



Map Lot Sub: 000024 000022 000000
Location: 270 GROTON ROAD
Owner: WOLSTENHOLME, MARC W., TRUSTE
View Value: \$ 11,400
Subject: HILLS
Width: NARROW
Depth: TOP 25
Distance: DISTANT
Condition: 100
Notes:



Map Lot Sub: 000008 000006 000001
Location: 236 GEORGE ROAD
Owner: GEORGE, DONALD
View Value: \$ 13,300
Subject: HILLS
Width: AVERAGE
Depth: TOP 50
Distance: CLOSE/NEAR
Condition: 80
Notes: OC/OBST



Map Lot Sub: 000009 000009 000000
Location: 296 GEORGE ROAD
Owner: LYNCH, HENRY D
View Value: \$ 13,300
Subject: HILLS
Width: AVERAGE
Depth: TOP 50
Distance: CLOSE/NEAR
Condition: 80
Notes: OC/OBST



Map Lot Sub: 000017 000060 000000
Location: 42 HOBART HILL ROAD
Owner: SARGENT, WILLIAM R. & ANN
View Value: \$ 13,300
Subject: HILLS
Width: AVERAGE
Depth: TOP 50
Distance: CLOSE/NEAR
Condition: 80
Notes: PLE



Map Lot Sub: 000024 0024-1 000000
Location: 293 GROTON ROAD
Owner: HOBART SR, FRANK W
View Value: \$ 13,300
Subject: HILLS
Width: AVERAGE
Depth: TOP 50
Distance: CLOSE/NEAR
Condition: 80
Notes: P-LINES



Map Lot Sub: 000001 00012A 000000
Location: 528 GEORGE ROAD
Owner: MERRILL, RICHARD
View Value: \$ 15,200
Subject: HILLS
Width: AVERAGE
Depth: TOP 75
Distance: CLOSE/NEAR
Condition: 60
Notes: und view



Map Lot Sub: 000007 000014 000002
Location: 3 SUNSET DRIVE
Owner: GEEVER, LUCILLE E
View Value: \$ 15,200
Subject: LAKES/HILLS
Width: NARROW
Depth: TOP 50
Distance: CLOSE/NEAR
Condition: 100
Notes: VU



Map Lot Sub: 000007 0000HP 000027
Location: 6 LOON ISLAND LANE
Owner: GOYETCHE, ANDREW W.
View Value: \$ 15,200
Subject: LAKES/HILLS
Width: TUNNEL
Depth: TOP 100
Distance: CLOSE/NEAR
Condition: 80
Notes: PART BLOCKED



Map Lot Sub: 000017 000042 000000
Location: 134 GROTON ROAD
Owner: GOLDTHWAITE, DAVID B
View Value: \$ 15,200
Subject: HILLS
Width: TUNNEL
Depth: TOP 50
Distance: DISTANT
Condition: 100
Notes: SM HILL/MTN VU



Map Lot Sub: 000001 000012 000000
Location: 479 GEORGE ROAD
Owner: MERRILL, RICHARD
View Value: \$ 17,100
Subject: HILLS
Width: AVERAGE
Depth: TOP 25
Distance: DISTANT
Condition: 100
Notes: HLS/AVE/D25/DST VU



Map Lot Sub: 000001 0000BP 001-03
Location: 235 NORTH MAYHEW TURNPIK
Owner: HENRY, ERIC T. TRUSTEE
View Value: \$ 17,100
Subject: HILLS
Width: AVERAGE
Depth: TOP 50
Distance: CLOSE/NEAR
Condition: 100
Notes: HILLS/WNDML/2-WAYS



Map Lot Sub: 000001 0000BP 003-02
Location: 275 NORTH MAYHEW TURNPIK
Owner: STRICKLAND, DAVID L., TRUSTEE
View Value: \$ 17,100
Subject: HILLS
Width: AVERAGE
Depth: TOP 50
Distance: CLOSE/NEAR
Condition: 100
Notes:



Map Lot Sub: 000002 000009 000000
Location: 162 NORTH MAYHEW TURNPIK
Owner: TORREY, CARTER
View Value: \$ 17,100
Subject: HILLS
Width: AVERAGE
Depth: TOP 50
Distance: CLOSE/NEAR
Condition: 100
Notes: P-LINES



Map Lot Sub: 000002 000020 000000
Location: 33 PIKE HILL ROAD
Owner: DENGEL FAMILY TRUST
View Value: \$ 17,100
Subject: HILLS
Width: AVERAGE
Depth: TOP 50
Distance: CLOSE/NEAR
Condition: 100
Notes: AVE/CLS/TOP50HILL



Map Lot Sub: 000008 000006 000000
Location: 157 COOPER ROAD
Owner: LITTLE BOG FARM, LLC
View Value: \$ 17,100
Subject: HILLS
Width: PANORAMIC
Depth: TOP 50
Distance: CLOSE/NEAR
Condition: 60
Notes:



Map Lot Sub: 000016 000001 000000
Location: 135 BRALEY ROAD
Owner: HAZELTON, PAUL S.
View Value: \$ 17,100
Subject: HILLS
Width: AVERAGE
Depth: TOP 50
Distance: CLOSE/NEAR
Condition: 100
Notes: AVE/HLS/TOP50NER V



Map Lot Sub: 000020 000007 00HS03
Location: 36 LEDGEWOOD CIRCLE
Owner: MEEHAN, CHRISTOPHER
View Value: \$ 17,100
Subject: LAKES/MOUNTAINS
Width: NARROW
Depth: TOP 25
Distance: DISTANT
Condition: 80
Notes: OBST/SEAS



Map Lot Sub: 000020 000007 00HS04
Location: 38 LEDGEWOOD CIRCLE
Owner: KENNEDY, JOSEPH P., TRUSTEE
View Value: \$ 17,100
Subject: LAKES/MOUNTAINS
Width: NARROW
Depth: TOP 25
Distance: DISTANT
Condition: 80
Notes: OBST/SEAS



Map Lot Sub: 000023 000003 000000
Location: 233 GROTON ROAD
Owner: WATERS, DANIEL, TRUSTEE
View Value: \$ 17,100
Subject: HILLS
Width: AVERAGE
Depth: TOP 50
Distance: CLOSE/NEAR
Condition: 100
Notes:



Map Lot Sub: 000024 000019 000000
Location: 232 GROTON ROAD
Owner: NUGENT, WILLIAM T.
View Value: \$ 17,100
Subject: HILLS
Width: AVERAGE
Depth: TOP 50
Distance: CLOSE/NEAR
Condition: 100
Notes:



Map Lot Sub: 000024 000020 000000
Location: 242 GROTON ROAD
Owner: AUSTIN, TRAVIS J.
View Value: \$ 17,100
Subject: HILLS
Width: AVERAGE
Depth: TOP 50
Distance: CLOSE/NEAR
Condition: 100
Notes: pastoral/hill



Map Lot Sub: 000024 0000CM 000003
Location: 284 GROTON ROAD
Owner: MATTHEWS, JOSEPH H.
View Value: \$ 17,100
Subject: HILLS
Width: AVERAGE
Depth: TOP 50
Distance: CLOSE/NEAR
Condition: 100
Notes: HILL VU



Map Lot Sub: 000002 000007 000002
Location: 103 PIKE HILL ROAD
Owner: WRIGHT, WILLIAM C
View Value: \$ 19,000
Subject: MOUNTAINS
Width: NARROW
Depth: TOP 25
Distance: DISTANT
Condition: 100
Notes: MTS/NAR/D25/DST VU



Map Lot Sub: 000007 0000SG 026-07
Location: 28 STONE GATE ROAD
Owner: VANICEK, SALLY C 2003 REV. TRU
View Value: \$ 19,000
Subject: LAKES/HILLS
Width: TUNNEL
Depth: TOP 100
Distance: CLOSE/NEAR
Condition: 100
Notes:



Map Lot Sub: 000018 000HCE 000010
Location: 219 VALLEY VIEW ROAD
Owner: BRISCOE, III, JOHN FRANCIS
View Value: \$ 19,000
Subject: MOUNTAINS
Width: NARROW
Depth: TOP 25
Distance: DISTANT
Condition: 100
Notes:



Map Lot Sub: 000001 000013 0001-5
Location: CILLEY BROOK LANE
Owner: RIPARI-DIBENEDETTO, ADELINA
View Value: \$ 20,900
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 25
Distance: EXTREME DISTANT
Condition: 60
Notes: UND VU



Map Lot Sub: 000018 000HCE 000004
Location: 190 VALLEY VIEW ROAD
Owner: GORE, LESLEY B., TRUSTEE
View Value: \$ 20,900
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 25
Distance: DISTANT
Condition: 75
Notes:



Map Lot Sub: 000001 000013 000004
Location: 383 GEORGE ROAD
Owner: KILL, LAWRENCE L
View Value: \$ 22,800
Subject: HILLS
Width: WIDE
Depth: TOP 50
Distance: CLOSE/NEAR
Condition: 100
Notes: HLS/WID/D25/NER VU



Map Lot Sub: 000007 000010 000000
Location: 16 BROOKS CIRCLE
Owner: BROOKS, BARBARA S.
View Value: \$ 22,800
Subject: LAKES/HILLS
Width: AVERAGE
Depth: TOP 50
Distance: CLOSE/NEAR
Condition: 100
Notes: VU



Map Lot Sub: 000007 0000SG 019-07
Location: 6 STONE GATE ROAD
Owner: ALDERINK, TRUSTEE, ELROY
View Value: \$ 22,800
Subject: LAKES/HILLS
Width: NARROW
Depth: TOP 75
Distance: CLOSE/NEAR
Condition: 100
Notes:



Map Lot Sub: 000017 000067 000000
Location: 60 WEST SHORE ROAD
Owner: STICKNEY TRUSTEE, BRIAN
View Value: \$ 22,800
Subject: LAKES/HILLS
Width: TUNNEL
Depth: TOP 75
Distance: DISTANT
Condition: 80
Notes: OBST/PL/ACRS RD



Map Lot Sub: 000018 0000MF 000002
Location: 230 HOBART HILL ROAD
Owner: GORDON, PETER S
View Value: \$ 22,800
Subject: HILLS
Width: NARROW
Depth: TOP 50
Distance: DISTANT
Condition: 100
Notes: HILLSIDE VU



Map Lot Sub: 00017A 000014 000000
Location: 181 NORTH SHORE ROAD
Owner: MINICHELLO, PATRICIA -TRUSTEE
View Value: \$ 22,800
Subject: HILLS
Width: WIDE
Depth: TOP 25
Distance: DISTANT
Condition: 100
Notes:



Map Lot Sub: 00017A 000015 000000
Location: 191 NORTH SHORE ROAD
Owner: MILLS, LESLIE J. 2002 REV TRST
View Value: \$ 22,800
Subject: LAKES/HILLS
Width: AVERAGE
Depth: TOP 50
Distance: CLOSE/NEAR
Condition: 100
Notes: VU



Map Lot Sub: 00019A 000038 000000
Location: 45 CRYSTAL SPRINGS ROAD
Owner: HUGHES, MATTHEW AND MELISSA
View Value: \$ 24,700
Subject: LAKES/HILLS
Width: NARROW
Depth: TOP 100
Distance: CLOSE/NEAR
Condition: 80
Notes: P-LINE



Map Lot Sub: 000008 000006 000002
Location: 218 GEORGE ROAD
Owner: MCGINNESS, JAMES
View Value: \$ 26,600
Subject: HILLS
Width: WIDE
Depth: TOP 75
Distance: CLOSE/NEAR
Condition: 80
Notes:



Map Lot Sub: 00019A 0000BW 000005
Location: 20 OAK LANE
Owner: WRIGHT, KRISTINA A.
View Value: \$ 26,600
Subject: LAKES/MOUNTAINS
Width: TUNNEL
Depth: TOP 100
Distance: DISTANT
Condition: 50
Notes: PT BLKD/HOUSE



Map Lot Sub: 00019A 0000BW 000019
Location: 4 BIRCH LANE
Owner: SERRENTINO JR., PHILIP ET AL
View Value: \$ 26,600
Subject: LAKES/MOUNTAINS
Width: TUNNEL
Depth: TOP 100
Distance: DISTANT
Condition: 50
Notes: TUNNEL LK VU



Map Lot Sub: 000017 000005 000000
Location: 69 BRALEY ROAD
Owner: ESTY, CHERYL A.
View Value: \$ 28,500
Subject: HILLS
Width: PANORAMIC
Depth: TOP 50
Distance: CLOSE/NEAR
Condition: 100
Notes: 120+ PAST/HILL VU



Map Lot Sub: 000018 000030 00HH08
Location: 291 HOBART HILL ROAD
Owner: ROCHE, EMMANUEL, TRUSTEE
View Value: \$ 28,500
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 25
Distance: DISTANT
Condition: 100
Notes:



Map Lot Sub: 000018 000HCE 000003
Location: 200 VALLEY VIEW ROAD
Owner: MCQUILKIN FAMILY 2007 TRUST
View Value: \$ 28,500
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 25
Distance: DISTANT
Condition: 100
Notes:



Map Lot Sub: 000007 000025 000000
Location: 110 SOUTH MAYHEW TURNPIK
Owner: DALY, JOHN J.
View Value: \$ 30,400
Subject: LAKES/HILLS
Width: NARROW
Depth: TOP 100
Distance: CLOSE/NEAR
Condition: 100
Notes: VU



Map Lot Sub: 00019A 0000BW 000013
Location: 9 BIRCH LANE
Owner: HARRIMAN, JR, JAMES & DOREEN
View Value: \$ 30,400
Subject: LAKES/HILLS
Width: TUNNEL
Depth: TOP 100
Distance: DISTANT
Condition: 80
Notes: P-LINES/BLK



Map Lot Sub: 000018 000HCE 000001
Location: VALLEY VIEW ROAD
Owner: KUPLIN, CHRISTIAN
View Value: \$ 34,200
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 50
Distance: DISTANT
Condition: 60
Notes: UND

	Date	Book/Page	Type	Price
Most Recent Sale:	08/17/20	4545/777	Q V	\$130,000
Current Assessment:				\$131,600



Map Lot Sub: 000018 000HCE 000012
Location: 179 VALLEY VIEW ROAD
Owner: WILSON, GERALD J
View Value: \$ 34,200 CU
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 50
Distance: DISTANT
Condition: 60
Notes: UND

	Date	Book/Page	Type	Price
Most Recent Sale:	09/14/20	4554/0084	Q V	\$133,000
Current Assessment:				\$141,200



Map Lot Sub: 000020 000007 00HS05
Location: 3 AMENITIES DRIVE
Owner: HABIG, JR., WILLIAM A.
View Value: \$ 34,200
Subject: LAKES/MOUNTAINS
Width: NARROW
Depth: TOP 50
Distance: DISTANT
Condition: 80
Notes: OBST/SEAS

	Date	Book/Page	Type	Price
Most Recent Sale:	04/01/19	4424/0399	Q I	\$740,000
Current Assessment:				\$862,400



Map Lot Sub: 000020 000BMR 0001-1
Location: 496 WEST SHORE ROAD
Owner: SCHAUER, JAMES M.
View Value: \$ 34,200
Subject: LAKES/HILLS
Width: AVERAGE
Depth: TOP 75
Distance: CLOSE/NEAR
Condition: 100
Notes: HLS/AVE/D75/CLS VU



Map Lot Sub: 000007 000007 000000
Location: 117 SOUTH MAYHEW TURNPIK
Owner: LAFONTAINE, MARK R.
View Value: \$ 36,100
Subject: LAKES/HILLS
Width: AVERAGE
Depth: TOP 100
Distance: CLOSE/NEAR
Condition: 80
Notes: PLE/PART BLK



Map Lot Sub: 000002 000007 000003
Location: PIKE HILL ROAD
Owner: FLETCHER, JAMES A.
View Value: \$ 38,000
Subject: LAKES/MOUNTAINS
Width: AVERAGE
Depth: TOP 50
Distance: DISTANT
Condition: 60
Notes: UND

	Date	Book/Page	Type	Price
Most Recent Sale:	05/21/20	4521/221	Q V	\$125,000
Current Assessment:				\$134,400



Map Lot Sub: 000018 000030 000026
Location: SKYLINE DR
Owner: HCENH, LLC
View Value: \$ 38,000
Subject: LAKES/MOUNTAINS
Width: AVERAGE
Depth: TOP 50
Distance: DISTANT
Condition: 60
Notes: UND



Map Lot Sub: 000020 000003 000000
Location: HEBRON/ALEXANDRIA RD
Owner: AVITABILE, JAMES C. AND CHERYL
View Value: \$ 41,800
Subject: LAKES/MOUNTAINS
Width: WIDE
Depth: TOP 50
Distance: DISTANT
Condition: 50
Notes: UND/LIM LAKE VU

	Date	Book/Page	Type	Price
Most Recent Sale:	02/14/20	4500/607	Q V	\$207,000
Current Assessment:				\$217,100



Map Lot Sub: 00019A 000011 0000H3
Location: 30 OAK LANE
Owner: CORMIER JR, JOSEPH H -TRUSTEE
View Value: \$ 41,800
Subject: LAKES/MOUNTAINS
Width: TUNNEL
Depth: TOP 100
Distance: DISTANT
Condition: 80
Notes: p-lines



Map Lot Sub: 000007 000006 000001
Location: 99 SOUTH MAYHEW TURNPIK
Owner: PASQUANEY TRUST
View Value: \$ 45,600
Subject: LAKES/HILLS
Width: AVERAGE
Depth: TOP 100
Distance: CLOSE/NEAR
Condition: 100
Notes: VU



Map Lot Sub: 000007 000024 000100
Location: 112 SOUTH MAYHEW TURNPIK
Owner: BERGENHOLTZ, THOMAS M
View Value: \$ 45,600
Subject: LAKES/HILLS
Width: AVERAGE
Depth: TOP 100
Distance: CLOSE/NEAR
Condition: 100
Notes: 25-100



Map Lot Sub: 000018 000HCE 000005
Location: 14 EAGLE RIDGE LANE
Owner: CAMPBELL, DONALD R.
View Value: \$ 45,600
Subject: MOUNTAINS
Width: WIDE
Depth: TOP 50
Distance: DISTANT
Condition: 60
Notes: UND

	Date	Book/Page	Type	Price
Most Recent Sale:	07/22/20	4538/0651	Q V	\$120,000
Current Assessment:				\$126,600



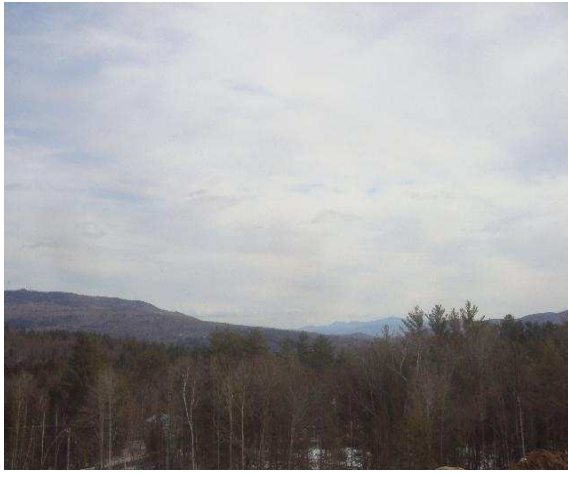
Map Lot Sub: 00018A 0000IP 000022
Location: 59 INDIAN POINT ROAD
Owner: PHILLIPS, STEPHEN R.
View Value: \$ 55,100
Subject: LAKES/HILLS
Width: AVERAGE
Depth: TOP 75
Distance: DISTANT
Condition: 80
Notes: prt blk/p-lines



Map Lot Sub: 00018A 0000IP 000023
Location: 65 INDIAN POINT ROAD
Owner: CALIRI, CHARLES D. TRUSTEE
View Value: \$ 55,100
Subject: LAKES/HILLS
Width: AVERAGE
Depth: TOP 75
Distance: DISTANT
Condition: 80
Notes: prt blk/p-lines



Map Lot Sub: 000017 000009 000000
Location: NORTH SHORE ROAD
Owner: BRYAN, ANNE L. 2010 REV TRUST
View Value: \$ 57,000
Subject: LAKES/MOUNTAINS
Width: AVERAGE
Depth: TOP 75
Distance: DISTANT
Condition: 60
Notes: UND



Map Lot Sub: 000018 000030 00HH07
Location: 303 HOBART HILL ROAD
Owner: CONKEY, SHARON M.
View Value: \$ 57,000
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 50
Distance: DISTANT
Condition: 100
Notes:



Map Lot Sub: 000018 0000MF 000001
Location: 226 HOBART HILL ROAD
Owner: BLAIR, JOHN C & REBECCA
View Value: \$ 57,000
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 50
Distance: DISTANT
Condition: 100
Notes: 60+ 2TR MTN VU



Map Lot Sub: 000018 000HCE 000014
Location: 173 VALLEY VIEW ROAD
Owner: TANG, JOSH
View Value: \$ 57,000
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 50
Distance: DISTANT
Condition: 100
Notes:



Map Lot Sub: 000007 000046 0001-2
Location: 90 GEORGE ROAD
Owner: MORAN, MICHAEL JOSEPH
View Value: \$ 62,700
Subject: LAKES/MOUNTAINS
Width: NARROW
Depth: TOP 75
Distance: DISTANT
Condition: 100
Notes: VU

	Date	Book/Page	Type	Price
Most Recent Sale:	05/29/20	4523/0462	Q I	\$450,000
Current Assessment:				\$504,200



Map Lot Sub: 000020 000007 00HS06
Location: 52 LEDGEWOOD CIRCLE
Owner: WEBER, EDWIN AND MARION E.
View Value: \$ 62,700
Subject: LAKES/MOUNTAINS
Width: NARROW
Depth: TOP 75
Distance: DISTANT
Condition: 100
Notes:



Map Lot Sub: 00018A 000013 000005
Location: 13 INDIAN POINT ROAD
Owner: CONNOR, ROBIN R
View Value: \$ 62,700
Subject: LAKES/MOUNTAINS
Width: AVERAGE
Depth: TOP 50
Distance: DISTANT
Condition: 100
Notes:



Map Lot Sub: 00019A 0000BW 000006
Location: 16 OAK LANE
Owner: WRIGHT, KRISTINA A.
View Value: \$ 66,500
Subject: LAKES/MOUNTAINS
Width: NARROW
Depth: TOP 100
Distance: DISTANT
Condition: 80
Notes: 45+PRT BLKD LAKEVU



Map Lot Sub: 000009 000010 000000
Location: 275 GEORGE ROAD
Owner: OEDEL, HOWARD T. TRUST
View Value: \$ 68,400
Subject: LAKES/HILLS
Width: AVERAGE
Depth: TOP 100
Distance: DISTANT
Condition: 75
Notes: part blocked



Map Lot Sub: 000018 000030 000001
Location: SKYLINE DR
Owner: HCENH, LLC
View Value: \$ 70,300
Subject: LAKES/MOUNTAINS
Width: AVERAGE
Depth: TOP 75
Distance: EXTREME DISTANT
Condition: 60
Notes: UND



Map Lot Sub: 000018 000030 000002
Location: SKYLINE DR
Owner: HCENH, LLC
View Value: \$ 70,300
Subject: LAKES/MOUNTAINS
Width: AVERAGE
Depth: TOP 75
Distance: EXTREME DISTANT
Condition: 60
Notes: UND



Map Lot Sub: 000018 000001 000000
Location: 34 PINE TOP LANE
Owner: BARNARD, BRUCE A., TRUSTEE
View Value: \$ 72,200
Subject: MOUNTAINS
Width: PANORAMIC
Depth: TOP 75
Distance: CLOSE/NEAR
Condition: 100
Notes: 100+ MTN/VALLEY VU



Map Lot Sub: 000018 000030 000022
Location: SKYLINE DR
Owner: ANDREWS CONSTRUCTION CO., INC.
View Value: \$ 72,200
Subject: MOUNTAINS
Width: PANORAMIC
Depth: TOP 50
Distance: EXTREME DISTANT
Condition: 60
Notes: UND



Map Lot Sub: 000018 000030 00HH05
Location: 314 HOBART HILL ROAD
Owner: SALES, RICARDO
View Value: \$ 72,200
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 50
Distance: EXTREME DISTANT
Condition: 100
Notes:



Map Lot Sub: 00019A 0000BW 000012
Location: 3 BIRCH LANE
Owner: ZAMPINE, PETER B.
View Value: \$ 72,200
Subject: LAKES/HILLS
Width: AVERAGE
Depth: TOP 100
Distance: DISTANT
Condition: 80
Notes: PL/BLK



Map Lot Sub: 000020 000020 000000
Location: HEBRON/ALEXANDRIA RD
Owner: LANGLOIS, JOHN F. AND MIA LYNN
View Value: \$ 76,000
Subject: LAKES/MOUNTAINS
Width: WIDE
Depth: TOP 75
Distance: DISTANT
Condition: 60
Notes: UND

	Date	Book/Page	Type	Price
Most Recent Sale:	04/13/20	4511/654	Q V	\$160,000
Current Assessment:				\$159,200



Map Lot Sub: 00019A 000023 000000
Location: 36 CRYSTAL SPRINGS ROAD
Owner: NOGEOLO, A. MILES, TRUSTEE
View Value: \$ 83,600
Subject: LAKES/MOUNTAINS
Width: NARROW
Depth: TOP 100
Distance: DISTANT
Condition: 100
Notes:



Map Lot Sub: 000018 000019 00002B
Location: 5 KILL MOUNTAIN ROAD
Owner: FLIEGER, JOHN E.
View Value: \$ 85,500
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 75
Distance: DISTANT
Condition: 100
Notes: VU



Map Lot Sub: 000018 000HCE 000008
Location: 12 EAGLE RIDGE LANE
Owner: MEGAN, PETER J
View Value: \$ 85,500
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 75
Distance: DISTANT
Condition: 100
Notes:



Map Lot Sub: 000018 000HCE 000009
Location: 76 VALLEY VIEW ROAD
Owner: O'CONNOR, JOHN T.
View Value: \$ 85,500
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 75
Distance: DISTANT
Condition: 100
Notes:



Map Lot Sub: 000018 000HCE 000013
Location: 177 VALLEY VIEW ROAD
Owner: NUNES, NANCY A.
View Value: \$ 85,500
Subject: MOUNTAINS
Width: PANORAMIC
Depth: TOP 75
Distance: DISTANT
Condition: 60
Notes:

	Date	Book/Page	Type	Price
Most Recent Sale:	03/10/21	4610/0397	Q V	\$159,933
Current Assessment:				\$173,700



Map Lot Sub: 000007 0000HP 000028
Location: 10 CRESCENT LANE
Owner: THOMPSON, STUART & JANE ANNE
View Value: \$ 91,200
Subject: LAKES/HILLS
Width: AVERAGE
Depth: TOP 100
Distance: DISTANT
Condition: 100
Notes:



Map Lot Sub: 000002 0007-A 000000
Location: 162 PIKE HILL ROAD
Owner: PHELPS TRUSTEE, KIRK
View Value: \$ 95,000
Subject: LAKES/MOUNTAINS
Width: AVERAGE
Depth: TOP 75
Distance: DISTANT
Condition: 100
Notes:



Map Lot Sub: 000017 000008 000000
Location: 81 NORTH SHORE ROAD
Owner: BRYAN, ANNE L. 2010 REV TRUST
View Value: \$ 95,000
Subject: LAKES/MOUNTAINS
Width: AVERAGE
Depth: TOP 75
Distance: DISTANT
Condition: 100
Notes: LAKE/MTNS VU



Map Lot Sub: 000018 000030 000005
Location: HIGH CLIFFS CIRCLE
Owner: COUGHLIN TRUSTEE, PAUL J
View Value: \$ 95,000
Subject: LAKES/MOUNTAINS
Width: PANORAMIC
Depth: TOP 75
Distance: DISTANT
Condition: 60
Notes: UND



Map Lot Sub: 000020 000002 000005
Location: 73 PANORAMA LANE
Owner: LLOYD, THOMAS J.
View Value: \$ 95,000
Subject: LAKES/MOUNTAINS
Width: WIDE
Depth: TOP 75
Distance: DISTANT
Condition: 75
Notes: VU



Map Lot Sub: 000007 000046 0002-1
Location: GEORGE ROAD
Owner: CAHILL, RYAN P
View Value: \$ 100,700
Subject: LAKES/MOUNTAINS
Width: WIDE
Depth: TOP 100
Distance: DISTANT
Condition: 60
Notes: UND/PRT BLK

	Date	Book/Page	Type	Price
Most Recent Sale:	01/06/20	4492/0819	Q V	\$175,000
Current Assessment:				\$180,400



Map Lot Sub: 000007 000046 0002-2
Location: GEORGE ROAD
Owner: KUEGLER, ERIC R., TRUSTEE
View Value: \$ 100,700
Subject: LAKES/MOUNTAINS
Width: WIDE
Depth: TOP 100
Distance: DISTANT
Condition: 60
Notes: UND

	Date	Book/Page	Type	Price
Most Recent Sale:	05/07/20	4517/848	Q V	\$150,000
Current Assessment:				\$178,500



Map Lot Sub: 00019A 0000BW 000007
Location: OAK LANE
Owner: ZAMPINE, PETER B.
View Value: \$ 100,700
Subject: LAKES/MOUNTAINS
Width: WIDE
Depth: TOP 100
Distance: DISTANT
Condition: 60
Notes: UND



Map Lot Sub: 00019A 0000BW 000009
Location: 6 OAK LANE
Owner: COOK, JESSICA
View Value: \$ 100,700
Subject: LAKES/MOUNTAINS
Width: AVERAGE
Depth: TOP 100
Distance: DISTANT
Condition: 80
Notes: PT BLKD LAKE VU

	Date	Book/Page	Type	Price
Most Recent Sale:	12/22/20	4587/230	Q I	\$328,000
Current Assessment:				\$342,300



Map Lot Sub: 000008 000016 000000
Location: GEORGE ROAD
Owner: OLD RIDGE FARM TRUST
View Value: \$ 104,500 CU
Subject: LAKES/MOUNTAINS
Width: PANORAMIC
Depth: TOP 100
Distance: EXTREME DISTANT
Condition: 40
Notes: UND VU PART BLKD



Map Lot Sub: 00019A 0000BW 000008
Location: 59 BEACHWOOD ROAD
Owner: EIBYE, DONNA M
View Value: \$ 112,100
Subject: LAKES/MOUNTAINS
Width: AVERAGE
Depth: TOP 100
Distance: DISTANT
Condition: 90
Notes: part blk



Map Lot Sub: 000003 000003 0003-2
Location: 48 STOKES ROAD
Owner: BRODERICK, VINCENT J
View Value: \$ 125,400
Subject: LAKES/MOUNTAINS
Width: WIDE
Depth: TOP 75
Distance: DISTANT
Condition: 100
Notes:



Map Lot Sub: 000007 000046 0003-4
Location: 255 NORTH SHORE ROAD
Owner: GREENWELL, WILLIAM T.
View Value: \$ 125,400
Subject: LAKES/MOUNTAINS
Width: PANORAMIC
Depth: TOP 100
Distance: DISTANT
Condition: 60
Notes: UND

	Date	Book/Page	Type	Price
Most Recent Sale:	07/31/20	4541/404	Q I	\$350,000
Current Assessment:				\$352,500



Map Lot Sub: 000008 000008 000001
Location: 186 GEORGE ROAD
Owner: COULSON, MARK K., TRUSTEE
View Value: \$ 125,400
Subject: LAKES/MOUNTAINS
Width: AVERAGE
Depth: TOP 100
Distance: DISTANT
Condition: 100
Notes:



Map Lot Sub: 000008 000008 000003
Location: 158 GEORGE ROAD
Owner: GRIFFIN, PARKER, TRUSTEE
View Value: \$ 125,400
Subject: LAKES/MOUNTAINS
Width: AVERAGE
Depth: TOP 100
Distance: DISTANT
Condition: 100
Notes:



Map Lot Sub: 000008 000008 000005
Location: 8 RANGE ROAD
Owner: POWERS, WILLIAM
View Value: \$ 125,400
Subject: LAKES/MOUNTAINS
Width: AVERAGE
Depth: TOP 100
Distance: DISTANT
Condition: 100
Notes:



Map Lot Sub: 000008 000010 000000
Location: 47 RANGE ROAD
Owner: HINES, PHILIP
View Value: \$ 125,400
Subject: LAKES/MOUNTAINS
Width: AVERAGE
Depth: TOP 100
Distance: DISTANT
Condition: 100
Notes:



Map Lot Sub: 000017 000010 000000
Location: 50 NORTH SHORE ROAD
Owner: AUDUBON SOCIETY OF NH
View Value: \$ 125,400
Subject: LAKES/MOUNTAINS
Width: AVERAGE
Depth: TOP 100
Distance: DISTANT
Condition: 100
Notes: 2 VU'S



Map Lot Sub: 000017 000013 000000
Location: 61 WEST SHORE ROAD
Owner: VON BULOW CORPORATION
View Value: \$ 125,400
Subject: LAKES/MOUNTAINS
Width: AVERAGE
Depth: TOP 100
Distance: DISTANT
Condition: 100
Notes: 30+ LAKE/MTN VU



Map Lot Sub: 000018 000030 000008
Location: HIGH CLIFFS CIRCLE
Owner: HCENH, LLC
View Value: \$ 125,400
Subject: LAKES/MOUNTAINS
Width: WIDE
Depth: TOP 100
Distance: EXTREME DISTANT
Condition: 60
Notes: UND



Map Lot Sub: 000018 000030 000010
Location: HIGH CLIFFS CIRCLE
Owner: HCENH, LLC
View Value: \$ 125,400
Subject: LAKES/MOUNTAINS
Width: PANORAMIC
Depth: TOP 100
Distance: DISTANT
Condition: 60
Notes: UND



Map Lot Sub: 000020 000002 000002
Location: PANORAMA LANE
Owner: RUPLEY, JOSEPH H
View Value: \$ 125,400
Subject: LAKES/MOUNTAINS
Width: PANORAMIC
Depth: TOP 100
Distance: DISTANT
Condition: 60
Notes: UND



Map Lot Sub: 000020 000002 000006
Location: 66 PANORAMA LANE
Owner: FRANZ, THOMAS
View Value: \$ 125,400
Subject: LAKES/MOUNTAINS
Width: WIDE
Depth: TOP 75
Distance: DISTANT
Condition: 100
Notes: VU

	Date	Book/Page	Type	Price
Most Recent Sale:	11/19/19	4482/270	Q I	\$575,000
Current Assessment:				\$618,100



Map Lot Sub: 00019A 000011 0000H1
Location: 26 OAK LANE
Owner: APREA, MADELINE B.
View Value: \$ 125,400
Subject: LAKES/MOUNTAINS
Width: AVERAGE
Depth: TOP 100
Distance: DISTANT
Condition: 100
Notes: 45+LAKE/MTN VU



Map Lot Sub: 00019A 000011 0000H2
Location: 27 OAK LANE
Owner: NAUMES, WILLIAM -TRUSTEE
View Value: \$ 125,400
Subject: LAKES/MOUNTAINS
Width: AVERAGE
Depth: TOP 100
Distance: DISTANT
Condition: 100
Notes: 45+ MTN/LAKEVU



Map Lot Sub: 000018 000HCE 000006
Location: 134 VALLEY VIEW ROAD
Owner: KIRBY, RICHARD J REVOCABLE TRU
View Value: \$ 142,500
Subject: MOUNTAINS
Width: WIDE
Depth: TOP 75
Distance: EXTREME DISTANT
Condition: 100
Notes: INC 3 WIND TOWERS



Map Lot Sub: 000008 000008 000004
Location: 142 GEORGE ROAD
Owner: HARDY, DAVID R.
View Value: \$ 157,700
Subject: LAKES/MOUNTAINS
Width: WIDE
Depth: TOP 75
Distance: EXTREME DISTANT
Condition: 100
Notes:



Map Lot Sub: 000018 000030 000003
Location: SKYLINE DR
Owner: LENSSEN TRUSTEE, WILLIAM
View Value: \$ 157,700
Subject: LAKES/MOUNTAINS
Width: PANORAMIC
Depth: TOP 100
Distance: EXTREME DISTANT
Condition: 60
Notes: UND



Map Lot Sub: 000018 000030 000004
Location: SKYLINE DR
Owner: SILVER, SCOTT
View Value: \$ 157,700
Subject: LAKES/MOUNTAINS
Width: PANORAMIC
Depth: TOP 100
Distance: EXTREME DISTANT
Condition: 60
Notes: UND

	Date	Book/Page	Type	Price
Most Recent Sale:	03/16/21	4611/0753	Q V	\$240,000
Current Assessment:				\$245,500



Map Lot Sub: 000018 000030 000006
Location: HIGH CLIFFS CIRCLE
Owner: LEWIS, MARK AND KAREN
View Value: \$ 157,700
Subject: LAKES/MOUNTAINS
Width: PANORAMIC
Depth: TOP 100
Distance: EXTREME DISTANT
Condition: 60
Notes: UND

	Date	Book/Page	Type	Price
Most Recent Sale:	12/09/20	4583/264	Q V	\$250,000
Current Assessment:				\$246,600

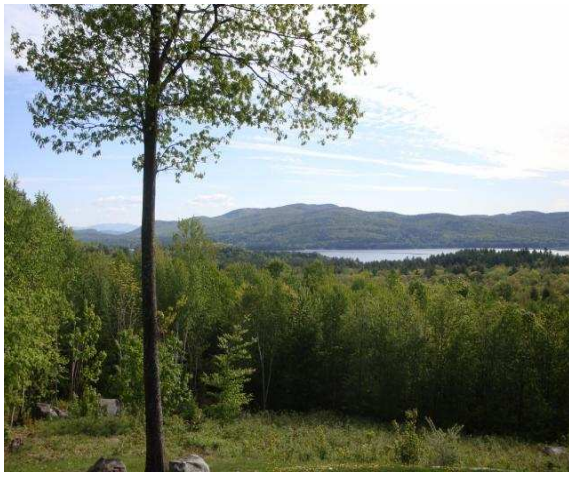


Map Lot Sub: 000018 000030 000012
Location: SKYLINE DR
Owner: THOMPSON, JR., CARL A.
View Value: \$ 157,700
Subject: LAKES/MOUNTAINS
Width: PANORAMIC
Depth: TOP 100
Distance: EXTREME DISTANT
Condition: 60
Notes: UND



Map Lot Sub: 000020 000002 000001
Location: 47 PANORAMA LANE
Owner: TOROYAN, ANNE
View Value: \$ 157,700
Subject: LAKES/MOUNTAINS
Width: PANORAMIC
Depth: TOP 75
Distance: DISTANT
Condition: 100
Notes: VU

	Date	Book/Page	Type	Price
Most Recent Sale:	08/28/20	4549/0806	Q I	\$770,200
Current Assessment:				\$855,000



Map Lot Sub: 000020 000002 000004
Location: 56 PANORAMA LANE
Owner: MARSHALL, JAMES S.
View Value: \$ 157,700
Subject: LAKES/MOUNTAINS
Width: PANORAMIC
Depth: TOP 75
Distance: DISTANT
Condition: 100
Notes:



Map Lot Sub: 000004 000003 000000
Location: 113 HUNT ROAD
Owner: NEWFOUND LAKE FARM, LLC
View Value: \$ 167,200
Subject: LAKES/MOUNTAINS
Width: WIDE
Depth: TOP 100
Distance: DISTANT
Condition: 100
Notes:



Map Lot Sub: 000007 000046 0001-1
Location: 80 GEORGE ROAD
Owner: REARDON, ROBERT
View Value: \$ 167,200
Subject: LAKES/MOUNTAINS
Width: WIDE
Depth: TOP 100
Distance: DISTANT
Condition: 100
Notes:



Map Lot Sub: 000007 0000SG 021-07
Location: 22 STONE GATE ROAD
Owner: DELLACANONICA, RICHARD H REVO
View Value: \$ 167,200
Subject: LAKES/MOUNTAINS
Width: WIDE
Depth: TOP 100
Distance: DISTANT
Condition: 100
Notes: VU

	Date	Book/Page	Type	Price
Most Recent Sale:	07/13/21	4648/610	Q I	\$2,000,000
Current Assessment:				\$1,942,800



Map Lot Sub: 000008 000008 000002
Location: 172 GEORGE ROAD
Owner: VAN DORN, JR., EDWARD MICHAEL
View Value: \$ 167,200
Subject: LAKES/MOUNTAINS
Width: WIDE
Depth: TOP 100
Distance: DISTANT
Condition: 100
Notes:



Map Lot Sub: 000020 000002 000003
Location: 55 PANORAMA LANE
Owner: MACDONALD, HARRY G
View Value: \$ 167,200
Subject: LAKES/MOUNTAINS
Width: WIDE
Depth: TOP 100
Distance: DISTANT
Condition: 100
Notes: VU



Map Lot Sub: 000007 000048 000000
Location: 41 GEORGE ROAD
Owner: DOE, DONALD A.
View Value: \$ 209,000
Subject: LAKES/MOUNTAINS
Width: WIDE
Depth: TOP 100
Distance: EXTREME DISTANT
Condition: 100
Notes: WT,MT/WID/D100/NER



Map Lot Sub: 000020 000002 000009
Location: 87 PANORAMA LANE
Owner: NEWMAN, BARBARA J.
View Value: \$ 209,000
Subject: LAKES/MOUNTAINS
Width: WIDE
Depth: TOP 100
Distance: EXTREME DISTANT
Condition: 100
Notes: 120+ MTN/LAKE VU



Map Lot Sub: 000018 000030 000007
Location: 35 HIGH CLIFFS CIRCLE
Owner: GOODMAN, DEBORAH L. REV. TRUST
View Value: \$ 262,200
Subject: LAKES/MOUNTAINS
Width: PANORAMIC
Depth: TOP 100
Distance: EXTREME DISTANT
Condition: 100
Notes: PAN/MTS-NER/LAKFUL



Map Lot Sub: 000018 000030 000009
Location: 51 HIGH CLIFFS CIRCLE
Owner: LUTI, WILLIAM J., TRUSTEE
View Value: \$ 262,200
Subject: LAKES/MOUNTAINS
Width: PANORAMIC
Depth: TOP 100
Distance: EXTREME DISTANT
Condition: 100
Notes:



Map Lot Sub: 000018 000030 000025
Location: 14 HIGH CLIFFS CIRCLE
Owner: SANTUCCI, FREDERICK A.
View Value: \$ 262,200
Subject: LAKES/MOUNTAINS
Width: PANORAMIC
Depth: TOP 100
Distance: EXTREME DISTANT
Condition: 100
Notes:



Map Lot Sub: 000020 000002 000007
Location: 85 PANORAMA LANE
Owner: FALZARANO, PAUL L.
View Value: \$ 262,200
Subject: LAKES/MOUNTAINS
Width: PANORAMIC
Depth: TOP 100
Distance: EXTREME DISTANT
Condition: 100
Notes: VU



Map Lot Sub: 000020 000002 000010
Location: 82 PANORAMA LANE
Owner: BRADY, WILLIAM
View Value: \$ 262,200
Subject: LAKES/MOUNTAINS
Width: PANORAMIC
Depth: TOP 100
Distance: EXTREME DISTANT
Condition: 100
Notes: 160+ MTN/LAKE VU



Map Lot Sub: 000020 000002 000011
Location: 98 PANORAMA LANE
Owner: GREGORY JR., EDWARD
View Value: \$ 262,200
Subject: LAKES/MOUNTAINS
Width: PANORAMIC
Depth: TOP 100
Distance: EXTREME DISTANT
Condition: 100
Notes: VU



Map Lot Sub: 000020 000002 000012
Location: 94 PANORAMA LANE
Owner: LEIDEN, STEVEN
View Value: \$ 262,200
Subject: LAKES/MOUNTAINS
Width: PANORAMIC
Depth: TOP 100
Distance: EXTREME DISTANT
Condition: 100
Notes: VU



Map Lot Sub: 000020 000002 000013
Location: 96 PANORAMA LANE
Owner: BRUNDERMAN, JOHN M
View Value: \$ 262,200
Subject: LAKES/MOUNTAINS
Width: PANORAMIC
Depth: TOP 100
Distance: EXTREME DISTANT
Condition: 100
Notes: 120+MTNS/LAKE VU

C. BUILDING GRADING

B5 – Bare Minimum House – Minimum camp. Typically no interior finish, foundation, central heat, plumbing or electric service.

B4 – Below Minimum House – Basic camp style construction, typically no interior finish, may lack central heat. May lack plumbing and/or electric service. Typically no foundation.

B3 - Minimum House – Average camp style construction. No specific style and having minimal interior and/or exterior finish and features. May not have enclosed foundation and may lack water, sewer or electric.

B2 - Basic Weather Tight House - Very plain shelter with few doors or windows, low grade design interior and exterior. Typically without an enclosed foundation.

B1 - Below Average House - Basic box, minimal to no fenestration, little to no design, low quality materials and windows may consist of a mix of average grade material and low grade design, or may be an average house without an enclosed foundation.

A0 - Average House - Basic box, reasonable number of windows, may be double hung single pane with or without storm windows or double pane windows, no extras, plain interior and exterior.

A1 - Above Average House - Typically more than a box with some design features, roof overhang, and upgraded windows or not, may have some angles or roof cuts, appealing layout of windows and initial appeal somewhat better than average. Generally above average materials for trim and floor finish.

A2 - Good Quality House - Generally of good to high quality materials or a mix of average and high, has good exterior trim design normally with roof overhang, some designer roof cover and/or trim accents, not plain, windows are typically casement or thermopane, entrance may be elaborate, roof may have multiple angles.

A3 - Very Good Quality House - All of A2 above, but also custom work on trim, kitchen & baths, recessed lighting, high quality floor cover, exterior high quality and design, exterior and interior trim of good quality and design, may have features like window “eyebrows” and a splash board around the lower exterior walls. May have some custom windows and cathedral areas typically with good lighting.

A4 - Excellent Quality House - All of the above, but with greater fenestration and attention to detail, custom trim, custom kitchen and/or baths. Multiple high quality floor cover, excellent design and curb appeal. Generally multi floor with angles and/or roof cuts. Generally high quality usually includes built-ins cabinets, bookcases and shelving.

A5 - Excellent + Quality House - All of the features of an A4 (Excellent) house, but with some additional custom details and design features. Typically older homes of high quality, center chimney, detailed cove molding, excellent roof overhang on four sides with custom design and molding, wide or detailed corner boards and window trim, generally multi-story with good fenestration having great curb presentation.

Grades Above A5 - Generally have all the features of the A5 grade, including some or all of the following: multi-story, angles, roof cuts, recessed lighting inside and out, built-ins, great curb presentation and marketability, features and appeal that in the marketplace make this building somewhat more desirable than the A5 grade building in stages up to luxurious which may contain all of the features above with a progressively higher degree of quality and design found in town.

Manufactured Homes

B3 – Generally 8’ wide or less 2x4 or 2x3 construction.

B2 – Generally 10’ wide, 2x4 or 2x3 construction.

B1 – Generally 12’ wide, 2x4 construction.

A0 – Generally 14’ wide with gable roof, could be 2x4 or 2x6 construction.

A1 – Generally 14’ wide with added ornamentation or detail or 2x6 construction.

A2 – Generally 16’ wide with 2x6 construction.

This is merely a guideline and a home’s quality could be adjusted up or down for the presence (or lack of) the following: upgraded windows, gable or pitched roof, foundation or basement.

The following pictures samples will help, as words do not always express or capture the essence of the building as much as pictures do. The above text is meant as a guideline and not meant, nor would it be possible to describe or include every possible situation.



B4 -- AVG-40 (000024 000021 000000)



B4 -- AVG-40 (00017A 000001 000000)



B4 -- AVG-40 (00018A 000025 000000)



B3 -- AVG-30 (000007 000SHV 000001)



B3 -- AVG-30 (000007 000SHV 000003)



B3 -- AVG-30 (000006 0000OP 000001)



B2 -- AVG-20 (000007 0000HP 000013)



B2 -- AVG-20 (000017 000040 000000)



B1 -- AVG-10 (000007 0000HP 000012)



B1 -- AVG-10 (000007 000020 000000)



B1 -- AVG-10 (000002 000009 000000)



A0 -- AVG (000002 000007 000001)



A0 -- AVG (000007 000032 000000)



A0 -- AVG (000017 000034 000000)



A0 -- AVG (000017 000045 000000)



A0 -- AVG (000009 000004 000000)



A1 -- AVG+10 (000017 0000SB 000006)



A1 -- AVG+10 (000007 000025 000000)



A1 -- AVG+10 (000007 000048 000001)



A1 -- AVG+10 (000002 000020 000000)



A1 -- AVG+10 (000001 0000BP 003-01)



A1 -- AVG+10 (000002 000002 000000)



A2 -- AVG+20 (000007 000049 000008)



A2 -- AVG+20 (000007 000034 000007)



A2 -- AVG+20 (000009 000007 000000)



A2 -- AVG+20 (000017 000017 000000)



A2 -- AVG+20 (000008 000012 000000)



A3 -- AVG+30 (000018 000030 00HH02)



A3 -- AVG+30 (000001 000013 0001-4)



A3 -- AVG+30 (000001 0000BR 000006)



A3 -- AVG+30 (000002 000012 000000)



A4 -- EXC (000007 0000SG 019-07)



A4 -- EXC (000018 000030 00HH07)



A4 -- EXC (000020 000002 000003)



A4 -- EXC (000020 000002 000005)



A4 -- EXC (000020 000002 000006)



A6 -- EXC+20 (000020 000002 000011)



A6 -- EXC+20 (000018 000030 000025)



A7 -- EXC+40 (00018A 0000IP 000001)



A7 -- EXC+40 (000018 000030 000007)



A8 -- EXC+60 (00018A 000013 000003)



AA -- SPECIAL USE (000007 000045 000006)

SECTION 11

PUBLIC UTILITY VALUATION

PUBLIC UTILITY VALUATION

As New Hampshire law, HB700, dictates how all “distribution assets” of a public utility are to be assessed, all utilities are first classified and/or separated into three categories, as follows:

1. Distribution Assets

All assets used to distribute and deliver the service to the user.

2. Transmission Assets

These are assets used to send the power, water, gas or oil from generation point to point across state or country to a point wherein a distribution system takes over to deliver to the user.

3. Generation Assets

As the name implies, this is all the assets used for generation and/or to create the service being transmitted elsewhere or distributed locally.

For the years of 2020 thru 2024, the law provides a phased in use of HB700. What this means is that in 2020, each municipality will use 80% of the 2018 MS-1 reported utility value plus 20% of the HB700 value. In 2021, each municipality will use 60% of the 2018 MS-1 reported utility value plus 40% of the HB700 value, then 40-60, 20-80 and in 2025 100% HB700 value. This applies only to the distribution assets of all public utilities.

Distribution assets will be valued based on HB700 which requires the assessor to annually combine 70% of the original cost and 30% of the netbook value for Electric and Oil or Gas Pipelines. That total is then multiplied by 1.03 for the use of the Public Right-of-Way, to arrive at the taxable value.

For public Water Utilities, HB700 requires the assessor to annually combine 25% of the original costs and 75% of the netbook value. That total is then multiplied by 1.03 for the use of the Public Right-of-Way, to arrive at the taxable value.

Transmission assets will be valued based on the Replacement Cost New approach to value using the original cost data and year in service provided by the utility and the use of Whitman, Requardt & Associates, LLP Handy-Whitman Index of Public Utility Construction Costs. This is a well-recognized authority in cost trending that uses data from across the country and is updated annually. It is proprietary and copy protected for which Avitar holds and maintains a license to use.

Generation assets will be valued by either the Income Approach to Value, if data is available or based on the Replacement Cost New approach to value using the original cost data and year in service provided by the utility and the use of Whitman, Requardt & Associates, LLP Handy-Whitman Index of Public Utility Construction Costs. This is a well-recognized authority in cost trending that uses data from across the country and is updated annually. It is proprietary and copy protected for which Avitar holds and maintains a license to use.

Or when possible, both approaches are used, with the assessor determining the final opinion of value being one or the other or a combination of both and noting such on the assessment record card.

Once values are established, the years prior median equalization ratio is applied to arrive at the final assessed value. This ensures all of the utilities distribution, transmission and generation assets are consistently and equitably assessed.

PICTURE		OWNER	TAXABLE DISTRICTS		BUILDING DETAILS	
		NEW ENGLAND HYDRO TRANSMISS 40 SYLVAN ROAD PROPERTY TAX DEPT. WALTHAM , MA 02451-2286	District BRID-HEB VILL	Percentage % 100	Model: Roof: Ext: Int: Floor: Heat: Bedrooms: Baths: Extra Kitchens: A/C: Quality: Com. Wall: Stories:	Fixtures: Fireplaces: Generators: Base Type:
PERMITS						
Date	Permit ID	Permit Type	Notes			
[Grid area for permit details]						

BUILDING SUB AREA DETAILS	
2021 BASE YEAR BUILDING VALUATION	
Year Built: Condition For Age: Physical: Functional: Economic: Temporary:	% % %

AVITAR ASSOCIATES OF NEW ENGLAND INC.

Utility Valuation Report Listing

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

UTILITY NAME: HEBRON-NEHYDRO 2021

UTILITY VALUATION YEAR: 2021

Description	Original Cost	Replacement Cost	Depreciation	Assessment Value
E354 TRANS, TOWERS & FIXTURES	\$ 1,984,780	\$ 4,954,962	% 0.511500	\$ 2,420,499
E356 TRANS, OVER CONDUCT & DE	\$ 533,815	\$ 1,012,880	% 0.511500	\$ 494,792

GRAND TOTALS FOR HEBRON-NEHYDRO 2021:

	\$ 2,518,595	\$ 5,967,842	\$ 2,915,300*
--	--------------	--------------	---------------

* Value Rounded To Nearest Hundred

ECONOMIC	0.9000
-----------------	---------------

	\$ 2,623,800
--	--------------

* .913 (2020 Ratio) =\$2,395,500

OWNER INFORMATION	SALES HISTORY			HEBRON PICTURE	
NEW ENGLAND POWER CO	Date	Book	Page	Price	Grantor
40 SYLVAN ROAD PROPERTY TAX DEPT. WALTHAM, MA 02451-2286					

LISTING HISTORY	NOTES
07/22/20 KCVL 04/01/20 LMDL 01/01/20 INSP 05/29/15 INSP 05/14/10 JBVE 04/20/10 INSP 06/16/09 INSP 07/14/02 DN-Z	4/05 REDUCED ROW ACREAGE FROM 106.749 TO 93; EFF 4/20 VALUES UPDATED PER HB700 (IF APPLICABLE);

EXTRA FEATURES VALUATION

Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes
UTILITY-TRANSMISSION	279,000		100	1.00	100	279,000	CCESMT 93 ACX3000/AC
UTILITY-TRANSMISSION	501,500		100	1.00	100	501,500	
						780,500	

MUNICIPAL SOFTWARE BY AVITAR

HEBRON ASSESSING OFFICE

Year	Building	Features	Land
2019	\$ 0	\$ 899,200	\$ 0
		Parcel Total: \$ 899,200	
2020	\$ 0	\$ 808,300	\$ 0
		Parcel Total: \$ 808,300	
2021	\$ 0	\$ 780,500	\$ 0
		Parcel Total: \$ 780,500	

LAND VALUATION

Zone: RURAL DISTRICT Minimum Acreage: 2.00 Minimum Frontage: 150 Site: _____
 Land Type: UTILITY-ELEC Neighborhood: X Cond Ad Valorem SPI R Tax Value Notes _____

 0 ac

LAST REVALUATION: 2021

PICTURE		OWNER	TAXABLE DISTRICTS	HEBBRON BUILDING DETAILS							
		NEW ENGLAND POWER CO 40 SYLVAN ROAD PROPERTY TAX DEPT. WALTHAM, MA 02451-2286	<table border="1"> <thead> <tr> <th>District</th> <th>Percentage</th> </tr> </thead> <tbody> <tr> <td>BRID-HEB VILL</td> <td>% 100</td> </tr> </tbody> </table>	District	Percentage	BRID-HEB VILL	% 100	Model: Roof: Ext: Int: Floor: Heat: Bedrooms: Baths: Extra Kitchens: A/C: Quality: Com. Wall: Stories: Fixtures: Fireplaces: Generators: Base Type:			
District	Percentage										
BRID-HEB VILL	% 100										
		<table border="1"> <thead> <tr> <th>Date</th> <th>Permit ID</th> <th>Permit Type</th> <th>Notes</th> </tr> </thead> <tbody> <tr> <td colspan="4" style="text-align: center;">PERMITS</td> </tr> </tbody> </table>	Date	Permit ID	Permit Type	Notes	PERMITS				BUILDING SUB AREA DETAILS
Date	Permit ID	Permit Type	Notes								
PERMITS											

2021 BASE YEAR BUILDING VALUATION	
Year Built: Condition For Age: Physical: Functional: Economic: Temporary:	% % %

AVITAR ASSOCIATES OF NEW ENGLAND INC.

Utility Valuation Report Listing

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

UTILITY NAME: HEBRON-NEP 2021

UTILITY VALUATION YEAR: 2021

Description	Original Cost	Replacement Cost	Depreciation	Assessment Value
E354 TRANS, TOWERS & FIXTURES	\$ 33,296	\$ 1,475,429	% 0.800000	\$ 295,086
E356 TRANS, OVER CONDUCT & DE	\$ 152,283	\$ 1,179,705	% 0.732783	\$ 315,237

GRAND TOTALS FOR HEBRON-NEP 2021:

\$ 185,579 \$ 2,655,134 \$ 610,300*

* Value Rounded To Nearest Hundred

ECONOMIC 0.9000

\$ 549,300

*.913 (2020 Ratio) = \$501,500

PICTURE		OWNER	TAXABLE DISTRICTS	HEBBRON BUILDING DETAILS
NEW HAMPSHIRE ELECTRIC COOP, 579 TENNEY MT HIGHWAY PLYMOUTH, NH 03264			District BRID-HEB VILL Percentage % 100	Model: Roof: Ext: Int: Floor: Heat: Bedrooms: Baths: Extra Kitchens: A/C: Quality: Com. Wall: Stories:
		PERMITS		Fixtures: Fireplaces: Generators:
Date	Permit ID	Permit Type	Notes	Base Type:

BUILDING SUB AREA DETAILS	
<p>2021 BASE YEAR BUILDING VALUATION</p> <p>Year Built: _____</p> <p>Condition For Age: _____</p> <p>Physical: _____</p> <p>Functional: _____</p> <p>Economic: _____</p> <p>Temporary: _____</p> <p>_____ %</p> <p>_____ %</p>	

ELECTRIC UTILITY COMPANY REPORT OF UTILITY COMPANY ASSETS

TO BE FILED BY ALL ELECTRIC DISTRIBUTION COMPANIES ANNUALLY BY MAY 1ST

(See RSA 72:8-d: N.H. Admin Rule Rev 1907)

CURRENT TAX YEAR: 2021

HEBRON NH

Municipality

A. COMPANY INFORMATION:

Name of Utility Company	NH Electric Cooperative
Name of Owner:	
Business Address:	579 Tenney Mountain Highway, Plymouth NH 03264-3154
Billing Address (if different):	
Authorized Agent Name & Title:	Karen Hanks, Financial Analyst
Agents Phone Number:	603-536-8788
Agents E-mail:	hanksk@nhec.com

B. SUMMARY. SEE 72:8-D, VI(a). Lines 1(a), 3(b) and 4(b) to be completed by Assessing Officials.

	Utility Company Assets (a)	Formula (b)	Value (c)
(1) Final Locally Assessed Value 2018	166,112		
(2) 2018 Adjustment (sec. D, line 7(c))	24,203		
(3) TAX YEAR 2018 (add lines 1 and 2)	190,315	60%	114,189
(4) CURRENT TAX YEAR (sec. C, line 5(c))	181,168	40%	72,467
(5) CURRENT YEAR VALUE OF UTILITY COMPANY ASSETS (add lines (3)(c) and (4)(c))			186,656

C. CURRENT TAX YEAR. See RSA 72:8-d, ii(c)

	Utility Company Assets (a)	Formula (b)	Value (c)
(1) Original Cost (sec E, line 24(b))	200,244	70%	140,171
(2) Net Book Value (sec E, line 24(d))	119,069	30%	35,721
(3) Weighted Average (add lines (1)(c) and (2)(c))			175,892
(4) Public Rights of Way Assessment (multiply line (3)(c) by line (4)(b))		3%	5,277
(5) TOTAL (add lines (3)(c) and (4)(c))			181,168

D. TAX YEAR 2018 ADJUSTMENT. See RSA 72:8-d, VI(a)(5).

	Original Costs (a)	Net Book Value (b)	Weighted Average (c)
(1) Current Tax Year (sec E, line 24)	200,244	119,069	
(2) Tax Year 2018 (Form PA-84-4, line 8)	175,244	99,077	
(3) Change (subtract line 2 from line 1)	25,000	19,992	
(4) RSA 72:8-d, II(a)(1) Formula	70%	30%	
(5) Adjustment (multiply line 3 by line 4)	17,500	5,998	23,498
(6) Public Rights of Way (multiply line (5)(c) by line (6)(b))		3%	705
(7) TOTAL (add lines (5)(c) and (6)(c))			24,203

ADDITIONAL NOTES

0
0

FINAL ASSESSMENT MUST BE EQUALIZED BY THE PRIOR YEAR RATIO EVEN IN REVALUATION YEARS

PR YR RATIO

DISTRIBUTION ASSESSMENT:	0.913	186,656	FINAL ASSESSMENT:	\$170,400
TRANMISSION ASSESSMENT:	0.913		FINAL ASSESSMENT:	\$0
CROSS COUNTRY EASEMENTS:	ACRES=	0	\$/ACRE	\$3,000
FINAL TOTAL ASSESSMENT=				\$170,400

OWNER INFORMATION
PUBLIC SERVICE CO OF NH
 DBA EVERSOURCE
 P.O BOX 270

HARTFORD, CT 06141-0270

SALES HISTORY		
Date	Book Page	Type Price Grantor
NOTES		
EFF 4/20 VALUES UPDATED PER HB700 (IF APPLICABLE);		

LISTING HISTORY	
07/22/20	KCVL
04/01/20	LMUL
01/01/20	INSP
05/29/15	INSP
05/14/10	JBVE
04/20/10	INSP
06/16/09	INSP
07/15/02	DNZ

EXTRA FEATURES VALUATION

Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes
UTILITY-DISTRIBUTION	2,273,900		100	1.00	100	2,273,900	
						2,273,900	

MUNICIPAL SOFTWARE BY AVTAR

HEBRON ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE		
Year	Building	Land
2019	\$ 0	\$ 2,146,500
		Parcel Total: \$ 2,146,500
2020	\$ 0	\$ 2,110,100
		Parcel Total: \$ 2,110,100
2021	\$ 0	\$ 2,273,900
		Parcel Total: \$ 2,273,900

LAND VALUATION

LAST REVALUATION: 2021

Zone: LAKE DISTRICT Minimum Acreage: 2.00 Minimum Frontage: 150
 Land Type UTILITY-ELEC Neighborhood: X

Site: _____ Road: _____
 Driveaway: _____
 Cond Ad Valorem SPI R Tax Value Notes

0 ac

PICTURE	OWNER	TAXABLE DISTRICTS	BUILDING DETAILS																														
	PUBLIC SERVICE CO OF NH DBA EVERSOURCE P.O BOX 270 HARTFORD, CT 06141-0270	<table border="1"> <thead> <tr> <th>District</th> <th>Percentage</th> </tr> </thead> <tbody> <tr> <td>BRID-HEB VILL</td> <td>% 100</td> </tr> </tbody> </table>	District	Percentage	BRID-HEB VILL	% 100	<table border="1"> <tr> <td>Model:</td> <td></td> </tr> <tr> <td>Roof:</td> <td></td> </tr> <tr> <td>Ext:</td> <td></td> </tr> <tr> <td>Int:</td> <td></td> </tr> <tr> <td>Floor:</td> <td></td> </tr> <tr> <td>Heat:</td> <td></td> </tr> <tr> <td>Bedrooms:</td> <td>Baths:</td> </tr> <tr> <td>Extra Kitchens:</td> <td>Fixtures:</td> </tr> <tr> <td>A/C:</td> <td>Fireplaces:</td> </tr> <tr> <td>Quality:</td> <td>Generators:</td> </tr> <tr> <td>Com. Wall:</td> <td></td> </tr> <tr> <td>Stories:</td> <td></td> </tr> <tr> <td colspan="2">Base Type:</td> </tr> </table>	Model:		Roof:		Ext:		Int:		Floor:		Heat:		Bedrooms:	Baths:	Extra Kitchens:	Fixtures:	A/C:	Fireplaces:	Quality:	Generators:	Com. Wall:		Stories:		Base Type:	
District	Percentage																																
BRID-HEB VILL	% 100																																
Model:																																	
Roof:																																	
Ext:																																	
Int:																																	
Floor:																																	
Heat:																																	
Bedrooms:	Baths:																																
Extra Kitchens:	Fixtures:																																
A/C:	Fireplaces:																																
Quality:	Generators:																																
Com. Wall:																																	
Stories:																																	
Base Type:																																	

PERMITS	BUILDING SUB AREA DETAILS																										
Date	Permit ID	Permit Type	Notes																								
2021 BASE YEAR BUILDING VALUATION																											
<table border="1"> <tr> <td>Year Built:</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Condition For Age:</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Physical:</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Functional:</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Economic:</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Temporary:</td> <td></td> <td></td> <td></td> </tr> </table>				Year Built:				Condition For Age:				Physical:				Functional:				Economic:				Temporary:			
Year Built:																											
Condition For Age:																											
Physical:																											
Functional:																											
Economic:																											
Temporary:																											

ELECTRIC UTILITY COMPANY REPORT OF UTILITY COMPANY ASSETS

TO BE FILED BY ALL ELECTRIC DISTRIBUTION COMPANIES ANNUALLY BY MAY 1ST

(See RSA 72:8-d: N.H. Admin Rule Rev 1907)

CURRENT TAX YEAR: 2021

HEBRON, NH

Municipality

A. COMPANY INFORMATION:

Name of Utility Company	Public Service Co of NH dba Eversource
Name of Owner:	
Business Address:	PO Box 270 Hartford, CT 06141
Billing Address (if different):	
Authorized Agent Name & Title:	Richard Heitz, Tax Manager or Nancy Cadwallader, Senior Tax Accountant
Agents Phone Number:	860-665-2746 Or 860-665-2323
Agents E-mail:	richard.heitz@eversource.com or nancy.cadwallader@eversource.com

B. SUMMARY. SEE 72:8-D, VI(a). Lines 1(a), 3(b) and 4(b) to be completed by Assessing Officials.

	Utility Company Assets (a)	Formula (b)	Value (c)
(1) Final Locally Assessed Value 2018	2,552,319		
(2) 2018 Adjustment (sec. D, line 7(c))	246,690		
(3) TAX YEAR 2018 (add lines 1 and 2)	2,799,009	60%	1,679,406
(4) CURRENT TAX YEAR (sec. C, line 5(c))	2,028,043	40%	811,217
(5) CURRENT YEAR VALUE OF UTILITY COMPANY ASSETS (add lines (3)(c) and (4)(c))			2,490,623

C. CURRENT TAX YEAR. See RSA 72:8-d, ii(c)

	Utility Company Assets (a)	Formula (b)	Value (c)
(1) Original Cost (sec E, line 24(b))	2,142,665	70%	1,499,866
(2) Net Book Value (sec E, line 24(d))	1,563,695	30%	469,109
	(3) Weighted Average (add lines (1)(c) and (2)(c))		1,968,974
(4) Public Rights of Way Assessment (multiply line (3)(c) by line (4)(b))		3%	59,069
	(5) TOTAL (add lines (3)(c) and (4)(c))		2,028,043

D. TAX YEAR 2018 ADJUSTMENT. See RSA 72:8-d, VI(a)(5).

	Original Costs (a)	Net Book Value (b)	Weighted Average (c)
(1) Current Tax Year (sec E, line 24)	2,142,665	1,563,695	
(2) Tax Year 2018 (Form PA-84-4, line 8)	1,902,453	1,325,839	
(3) Change (subtract line 2 from line 1)	240,212	237,856	
(4) RSA 72:8-d, II(a)(1) Formula	70%	30%	
(5) Adjustment (multiply line 3 by line 4)	168,148	71,357	239,505
(6) Public Rights of Way (multiply line (5)(c) by line (6)(b))		3%	7,185
	(7) TOTAL (add lines (5)(c) and (6)(c))		246,690

ADDITIONAL NOTES

COMPANY ADDED \$43 IN FEE LAND THAT WAS NOT INCLUDED IN ORIGINAL 2018 DATA, ASSESSOR USED ORIGINAL 2018 DATA

0

FINAL ASSESSMENT MUST BE EQUALIZED BY THE PRIOR YEAR RATIO EVEN IN REVALUATION YEARS











PR YR RATIO				
DISTRIBUTION ASSESSMENT:	0.913	2,490,623	FINAL ASSESSMENT:	\$2,273,900
TRANSMISSION ASSESSMENT:	0.913	0	FINAL ASSESSMENT:	\$0
CROSS COUNTRY EASEMENTS:	ACRES=	0.000	\$/ACRE	\$3,000
FINAL TOTAL ASSESSMENT=				\$2,273,900

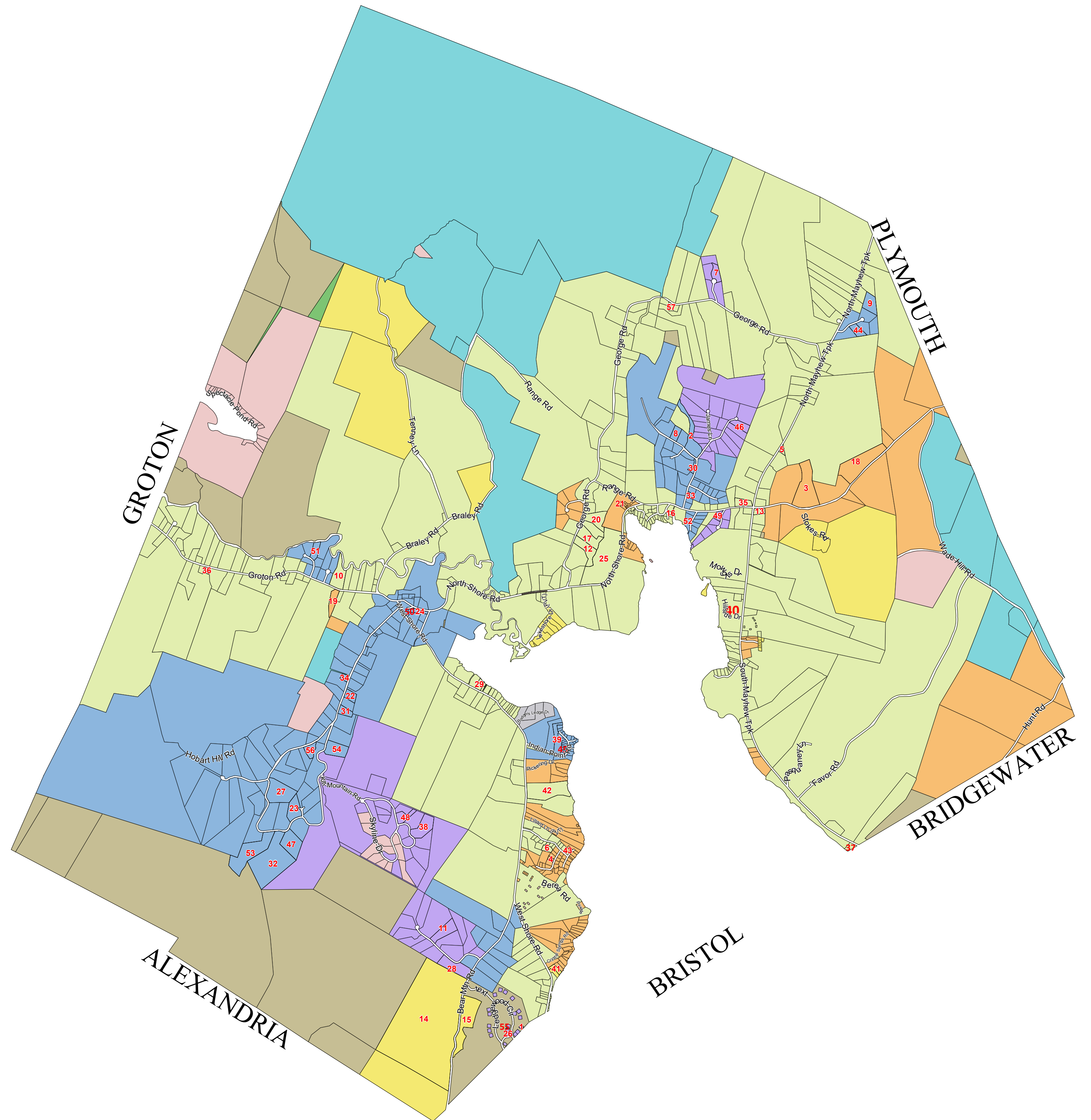
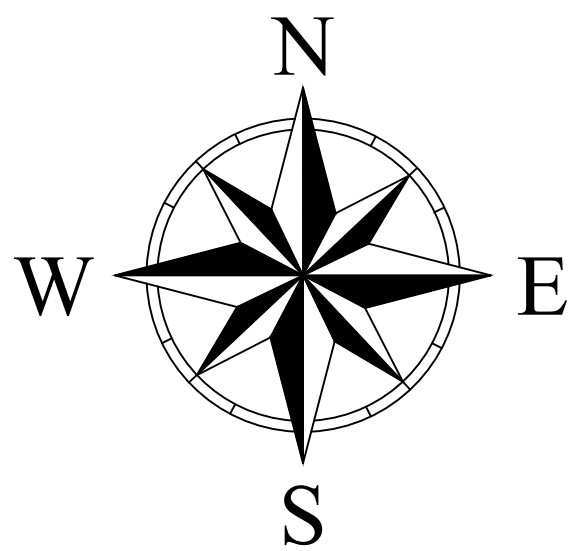
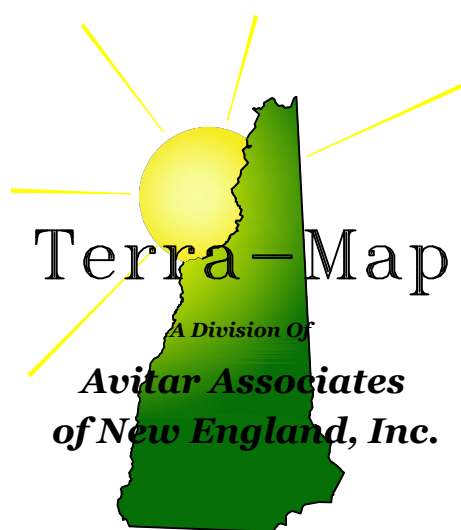
TOWN OF HEBRON GRAFTON COUNTY

NEIGHBORHOOD & SALES MAP

2021 UPDATE

LEGEND NEIGHBORHOODS

- | | | | |
|--|------------------|---|------------------|
|  | A : AVERAGE -40% |  | E : AVERAGE 100% |
|  | B : AVERAGE -30% |  | F : AVERAGE +10% |
|  | C : AVERAGE -20% |  | G : AVERAGE +20% |
|  | D : AVERAGE -10% |  | H : AVERAGE +30% |
|  | X: BACKLAND |  | SALE ID |



HEBRON SALES 2021

SALE ID	PID	DATED	BOOK	PAGE	QUAL	PRICE	GRANTOR
1	00002000000700HS05	2019-04-01	4424	399	Q	\$ 740,000.00	FARRER, JOHN A.
2	000008000012000000	2019-05-13	4433	59	Q	\$ 455,000.00	MELTON, GREGORY K REV. TRUST
3	000002000007000001	2019-06-03	4439	566	Q	\$ 257,000.00	RAMSAY, GORDON C AND ALICE
4	00019A0000BW000016	2019-06-25	4445	364	Q	\$ 352,800.00	O'BRIEN, MICHAEL W.
5	000002000013000000	2019-08-19	4458	800	Q	\$ 172,000.00	AKERMAN, CRYSTAL L
6	00019A0000BW000028	2019-09-03	4462	148	Q	\$ 360,000.00	BEACHWOOD PROPERTIES, LLC
7	0000010000130001-4	2019-09-05	4463	50	Q	\$ 420,000.00	NORTHRIDGE CONSTRUCTION COMPANY, LLC
8	000008000014000000	2019-09-24	4467	736	Q	\$ 334,000.00	SHARILLO, MICHAEL A.
9	0000010000BR000006	2019-10-31	4477	655	Q	\$ 420,000.00	GRAY, SHERRY
10	000017000039000000	2019-11-01	4478	320	Q	\$ 265,000.00	CHASE, JANICE
11	000020000002000006	2019-11-19	4482	270	Q	\$ 575,000.00	HANDIBODE, FRANK M
12	0000070000460002-1	2020-01-06	4492	819	Q	\$ 175,000.00	SUGHRUE, PAUL E.
13	000002000021000000	2020-02-06	4499	334	Q	\$ 547,000.00	NEW CAPE EQUITY PARTNERS
14	000020000003000000	2020-02-14	4500	607	Q	\$ 207,000.00	ANDTON PARTNERS 082614 REAL ESTATE TRST
15	000020000002000000	2020-04-13	4511	654	Q	\$ 160,000.00	ROCKHAVEN FINANCIAL, LLC
16	0000070000HP000036	2020-04-21	4513	544	Q	\$ 765,000.00	LONSKA, ELEANOR D., TRUSTEE
17	0000070000460002-2	2020-05-07	4517	848	Q	\$ 150,000.00	SUGHRUE, PAUL E
18	000002000007000003	2020-05-21	4521	221	Q	\$ 125,000.00	GALBRAITH, DIANE - TRUSTEE
19	000017000048000000	2020-05-21	4521	218	Q	\$ 145,000.00	BRALEY FAMILY IRREVOC TRUST
20	0000070000460001-2	2020-05-29	4523	462	Q	\$ 450,000.00	SUGHRUE, PAUL E
21	0000070000SHV000006	2020-05-29	4523	459	Q	\$ 350,000.00	VAN BUSKIRK, DOUGLAS A & JANE
22	000018000001000002	2020-06-25	4530	607	Q	\$ 255,000.00	CAMPBELL, MARY
23	000018000HCE000005	2020-07-22	4538	651	Q	\$ 120,000.00	OLESEN, MARTIN C.
24	000017000017000000	2020-07-30	4540	761	Q	\$ 349,933.00	CRANDALL, ELAINE P
25	0000070000460003-4	2020-07-31	4541	404	Q	\$ 350,000.00	SUGHRUE, PAUL E
26	00002000000700HS01	2020-08-17	4546	159	Q	\$ 575,000.00	MILLER, RICHARD
27	000018000HCE000001	2020-08-17	4545	777	Q	\$ 130,000.00	GILES, THOMAS J., TRUSTEE
28	000020000002000001	2020-08-28	4549	806	Q	\$ 770,200.00	MENTO, DAVID
29	000018000017000000	2020-09-04	4551	743	Q	\$ 1,150,000.00	MILLER, KEVIN D.
30	0000080000BS000001	2020-09-08	4552	335	Q	\$ 160,000.00	ROSE, ALISON LYNN
31	000018000019000001	2020-09-10	4553	162	Q	\$ 85,000.00	LINDBERG, KEVIN W.
32	000018000HCE000012	2020-09-14	4554	84	Q	\$ 133,000.00	QIAN, KALJI
33	0000080000SG000010	2020-09-22	4556	903	Q	\$ 384,500.00	NICHOLSON TRUST, BARBARA A
34	000018000029000000	2020-10-01	4560	474	Q	\$ 320,000.00	MORRIS, MARCIA
35	000002000014000001	2020-10-07	4562	678	Q	\$ 265,000.00	ANDERSON BARBARA
36	000023000005000000	2020-10-16	4565	389	Q	\$ 227,933.00	KEARNS, KATHLEEN M LIVING TRST
37	000005000006000003	2020-10-28	4568	853	Q	\$ 600,000.00	TAGLIERI JR., EDMUND, TRUSTEE

38	000018000030000006	2020-12-09	4583	264	Q	\$ 250,000.00	JACKSON, JOHN & DARLENE
39	00018A00001300006B	2020-12-09	4583	289	Q	\$ 1,250,000.00	SALERNO, ANTHONY M & CATHRINE
40	000007000024000011	2020-12-16	4585	538	Q	\$ 285,000.00	HILLSIDE INN #11, LLC
41	000020000018000000	2020-12-17	4585	894	Q	\$ 1,500,000.00	DONOVAN, DARREN J.
42	00018A000020000000	2020-12-21	4586	508	Q	\$ 2,000,000.00	TWOMBLY, STEPHEN G - TRUSTEE
43	00019A0000BW000009	2020-12-22	4587	230	Q	\$ 328,000.00	MILLS, NANCY CHASE 1999 REVOCABLE TRUST
44	0000010000BR000010	2021-01-08	4592	628	Q	\$ 78,000.00	BERGIN, JOHN R
45	00018A0000IP000020	2021-02-11	4602	358	Q	\$ 280,000.00	HALLORAN, MICHAEL V.
46	0000080000LM000006	2021-03-01	4606	632	Q	\$ 75,000.00	FRANCIS, C ROBERT & SALLY M
47	000018000HCE000013	2021-03-10	4610	397	Q	\$ 159,933.00	LEAWARD INVESTMENTS, NH, LLC
48	000018000030000004	2021-03-16	4611	753	Q	\$ 240,000.00	LENSSEN TRUSTEE, WILLIAM
49	000007000034000001	2021-03-29	4615	610	Q	\$ 505,000.00	BRUNI, ROBERT J - TRUSTEE
50	000017000019000000	2021-04-19	4622	314	Q	\$ 360,000.00	HARDY, DAVID R.
51	0000170000SB000006	2021-05-26	4634	19	Q	\$ 499,000.00	BRAWN, MALCOLM W TRUSTEE
52	0000070000SG021-07	2021-07-13	4648	610	Q	\$ 2,000,000.00	GILLERY, THOMAS E.
53	000018000HCE000011	2021-07-16	4649	812	Q	\$ 205,000.00	WOLSTENHOLME, MARC W., TRUSTEE
54	000018000019002B-1	2021-07-16	4650	83	Q	\$ 445,533.00	CUMMINGS, WILLIAM C.
55	00002000000700HS02	2021-07-20	4650	693	Q	\$ 629,000.00	MARSHALL, JAMES W.
56	000018000021000000	2021-08-09	4657	25	Q	\$ 448,000.00	LIND, KRISTINA S., TRUSTEE
57	000009000004000000	2021-08-13	4658	158	Q	\$ 227,533.00	FRIEDRICH, DONNA M.