

*Avitar Associates of New England, Inc.*

*Municipal Services Company*

# Hebron, NH

## 2016 CYCLICAL REVALUATION

April 1, 2016

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



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**Manual V3.15**

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## **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 appraisal 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 I.C. Personnel & Qualifications.* Sources include local builders and developers, as well as the use of cost manuals, such as the Marshall & Swift Manual.

We use a data collection card 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. *See Section I.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 1<sup>st</sup>, (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 Revaluation Report is hereby provided to the Town of Hebron for an effective date of new values of 4/1/2016.

Avitar appraised all taxable property (fee simple) within the municipality according to NH Revised Statute 75:1 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 \$258,714,127.

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

## **RESUME' OF SUPERVISOR OR SIGNOR**

**Mark R. Stetson**  
**Avitar Associates**  
**150 Suncook Valley Highway**  
**Chichester, NH 03258**

### **Experience:**

- 4/08 – Present**     **Assessor, Avitar Associates of New England, Inc., Chichester, NH**  
Responsible for all day to day assessing responsibilities for 20 towns.  
Specific Appraisal Experience - Supervised the valuation updates for the towns of Alexandria, Boscawen, Cornish, Deering, Fitzwilliam, Greenfield, Greenville, Plainfield, Richmond, Temple, Sharon, Croydon, Grafton, Hebron, Windsor, Springfield & Groton.
- 4/95 – 4/08**     **Town Administrator, Town of Andover, NH**  
Assessor, Finance Director, Health Officer, Welfare Administrator and other duties as assigned by the Board of Selectmen.  
Specific Appraisal Experience - Assessed all new construction and subdivisions; reviewed and recommended approval or denial of all property tax exemption and credit applications; prepared annual MS-1; completed the annual equalization survey for NH DRA; prepared property, timber, land use and gravel tax warrants; reviewed and recommended approval or denial of all abatement applications; monitored the town-wide valuation update in 2004; assisted in the defense of values before the Merrimack County Superior Court in August 2006.
- 1/89 - 10/94**     **Owner/Operator, Stetson's Village Store, Andover, NH**  
Managed all aspects of a small grocery store and adjoining pizza and sandwich take-out business.

### **Education:**

New Hampshire Technical Institute, Concord, NH – Associate of Science Degree, Class of 1985. Major: Electronic Engineering Technology  
IAAO Course 101 – Fundamentals of Real Property Appraisal  
IAAO Course 102 – Income Approach to Valuation  
IAAO Course 300 – Fundamentals of Mass Appraisal  
IAAO Course 400 – Assessment Administration  
National 15-Hour USPAP Course  
NHAAO/NH DRA - State Statutes

### **Professional Designations or Affiliations:**

Certified NH Assessor #186  
State of NH DRA - Certified Property Assessor Supervisor  
IAAO  
NHAAO  
Qualified as expert witness before the Board of Tax & Land Appeals

**NEW HAMPSHIRE DEPARTMENT OF  
REVENUE ADMINISTRATION**

**THIS CERTIFIES THAT**

**Mark Stetson**

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, 2019

Given this day of April 30, 2014



Stephan Hamilton, Director



# ***SECTION 1***

## **B. CONTRACT & SCOPE OF WORK**





## REVALUATION/UPDATE AGREEMENT

SUBJECT: 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, President of Assessing Operations         |
|   | or Gary J. Roberge, CEO                                    |
| 1.10 Contact Email:                           | loren@avitarassociates.com or<br>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 10/1/2016 with assessments as of 4/1/2016.

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 Standard 6 Report which includes the data collection on 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 approval 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 its best efforts and that of its 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 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 **\$37,500** dollars, in manner and form as follows:

To be billed in 12 equal montly payments of **\$3,125/month** as specified in the previously executed 5 year assessors agreement.

**3. DETAIL SERVICES TO BE PERFORMED BY THE COMPANY**

**3.1 Development of Unit Costs:**

**3.1.1** The Company shall use Marshall & Swift Cost Manual as a basis to develop the costs of residential, commercial and industrial construction in the area and 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. Before using such unit 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.

**3.2 Collection of Property Data - No Measure & Listing Except Sales Properties Used in the Preliminary Sales Analysis**

**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 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 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 shall be delivered to the Municipal Assessing Officials prior to the notification to taxpayers of preliminary values. Final market analysis will be printed and provided to the Municipal Assessing Officials as part of the USPAP 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 3 day window for property owners to call and schedule an appointment 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 follow closely the most recent edition of Uniform Standards of Appraisal Practice (USPAP) Standard 6. 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 any schedules 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 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 3<sup>rd</sup> and 4<sup>th</sup> 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 report.

**4. 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)

**5. HOW THE COMPANY VALUES PROPERTY**

- 5.1** Replacement cost shall be computed using the schedules described in section 3.2. 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.
- 5.2** 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.
- 5.3** 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.
- 5.4** 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.

**6. CONDUCT OF VALUATION OF PUBLIC UTILITY PROPERTY**

- 6.1** Utility 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 and lastly, the NH DRA value opinions, or any combination we feel appropriate unless directed otherwise by the town in writing.

**7. 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 prevailing rate will be charged (currently \$125/hr), the services of an expert may be required and the charge shall be **\$1,500** 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.



**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 1<sup>st</sup> 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 provided in subparagraph 2.6, 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 919 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 \$55 per parcel/tract. In the event of missing utility parcels, the additional cost is \$1,500 per utility property.

12. **ADDENDUMS AND APPENDIXES**

- No measure & list except sales properties used in the preliminary sales analysis.
- 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 products. This will be communicated in writing to the municipality as soon as it becomes known.

## Agreement Execution

**\*Bond Required by Town Please Check One & Initial:** Yes  No   
**Additional Cost of \$1,500**  
**New Total, If Bond Required \$39,000**  
**Total Number of Parcels 919**

In the presence of:

Municipality of: Hebron, N.H.

Karen Collins  
Witness

By:

[Signature]  
[Signature]  
Board of Selectmen

Date: November 19, 2015

In the presence of:

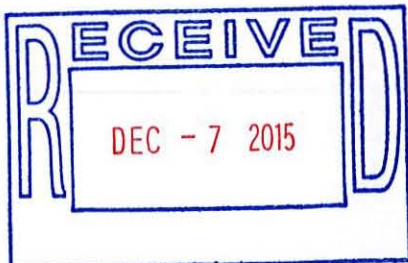
Company: Avitar Associates of N.E., Inc.

Sherry J. Chen  
Witness

By:

[Signature]  
Loren J. Martin, President of Assessing Operations  
or Gary J. Roberge, CEO

Date: 12-7-15



## **AVITAR PERSONNEL THAT MAY WORK ON THE PROJECT**

| <b><u>ID</u></b> | <b><u>EMPLOYEE</u></b> | <b><u>AVITAR POSITION</u></b> | <b><u>NH DRA CERTIFICATION</u></b>     |
|------------------|------------------------|-------------------------------|--|
| GR               | Gary J Roberge         | CEO, Sr Assessor              | Certified Property Assessor Supervisor |
| LM               | Loren J Martin         | President, Sr Assessor        | Certified Property Assessor Supervisor |
| DW               | David Woodward         | Assessor/Supervisor           | Certified Property Assessor Supervisor |
| MS               | Mark Stetson           | Assessor/Supervisor           | Certified Property Assessor Supervisor |
| CR               | Chad Roberge           | Assessor/Supervisor           | Certified Property Assessor Supervisor |
| JR               | Jonathan Rice          | Assessor                      | Certified Property Assessor            |
| KC               | Kerry Connor           | Assessor Assistant            | Certified Property Assessor Assistant  |
| DM               | Dan Martin             | Assessor Assistant            | Certified Property Assessor Assistant  |
| ER               | Evan Roberge           | Assessor Assistant            | Certified Property Assessor Assistant  |
| AD               | Adam Denoncour         | Assessor Assistant            | Certified Building Measurer & Lister   |
| JD               | Jaron Downes           | Building Data Collector       | Certified Building Measurer & Lister   |

# ***SECTION 1***

## **C. PERSONNEL & QUALIFICATIONS**



**PERSONNEL WHO CONTRIBUTED  
TO THIS PROJECT**

| <b><u>ID</u></b> | <b><u>EMPLOYEE</u></b> | <b><u>AVITAR POSITION</u></b> | <b><u>NH DRA CERTIFICATION</u></b>     |
|------------------|------------------------|-------------------------------|--|
| GR               | Gary J Roberge         | CEO, Sr Assessor              | Certified Property Assessor Supervisor |
| LM               | Loren J Martin         | President, Sr Assessor        | Certified Property Assessor Supervisor |
| MS               | Mark Stetson           | Assessor/Supervisor           | Certified Property Assessor Supervisor |
| KC               | Kerry Connor           | Assessor Assistant            | Certified Property Assessor Assistant  |
| DM               | Dan Martin             | Assessor Assistant            | Certified Property Assessor Assistant  |
| ER               | Evan Roberge           | Assessor Assistant            | Certified Property Assessor Assistant  |
| JD               | Jaron Downes           | Building Data Collector       | Certified Building Measurer & Lister   |

DRA certification can be verified online at the State of NH DRA website at [www.nh.gov/revenue](http://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 Collection (No data collection was part of this update)**

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 who 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 |      |         |        |    |       |               |                |              |      | MODEL/STYLE        | EXT WALLS CNT | STORY HEIGHT |
|--------------------------------|------|---------|--------|----|-------|---------------|----------------|--------------|------|--------------------|---------------|--------------|
| MAP:                           | LOT: | SUBLOT: | CARD # | OF | OWNER | ROOF STYLE    | EXT WALLS CNT  | STORY HEIGHT |      |                    |               |              |
|                                |      |         |        |    |       | FLAT          | MINIMUM        | 1.00         | 1.50 | 1.75               | 2.00          |              |
|                                |      |         |        |    |       | GABLEHIP      | NOVELTY        | 2.50         | 2.75 | 3.00               | 3.50          |              |
|                                |      |         |        |    |       | GAMBREL       | PREFB WD PNL   | 3.75         | 4.00 | SPUT LVL           |               |              |
|                                |      |         |        |    |       | IRREGULAR     | PREFIN MTL     |              |      |                    |               |              |
|                                |      |         |        |    |       | MANSARD       | STN ON MASN    |              |      | BEDROOMS           | #             |              |
|                                |      |         |        |    |       | SALT BOX      | VINYL SIDING   |              |      | BATHROOMS          |               |              |
|                                |      |         |        |    |       | SHED          | WD SHINGLE     |              |      | FIXTURES           |               |              |
|                                |      |         |        |    |       | WOOD TRUSS    | INTERIOR WALLS |              |      | EXTRA KIT          |               |              |
|                                |      |         |        |    |       |               | AVG FOR USE    |              |      | FIREPLACE(S)       |               |              |
|                                |      |         |        |    |       |               | DRYWALL        |              |      | AC %               |               |              |
|                                |      |         |        |    |       | ROOF COVER    | MINIMUM        |              |      | GENERATOR          |               |              |
|                                |      |         |        |    |       | ASBEST PNL    | PLASTERED      |              |      | QUALITY EST        |               |              |
|                                |      |         |        |    |       | ASBEST SHNG   | PL YWD PANEL   |              |      | B4-AVG-40          |               |              |
|                                |      |         |        |    |       | ASPHALT       | WALL BOARD     |              |      | B3-AVG-30          |               |              |
|                                |      |         |        |    |       | CLAYTILE      | WOODLOG        |              |      | B2-AVG-20          |               |              |
|                                |      |         |        |    |       | COOR COMP     |                |              |      | B1-AVG-10          |               |              |
|                                |      |         |        |    |       | HI QUAL COMP  | FLOORING       |              |      | A0-AVG             |               |              |
|                                |      |         |        |    |       | METALTN       | CARPET         |              |      | A1-AVG+10          |               |              |
|                                |      |         |        |    |       | PREFAB MTL S  | CONCRETE       |              |      | A2-AVG+20          |               |              |
|                                |      |         |        |    |       | ROLLED/COMP   | HARD TILE      |              |      | A3-AVG+30          |               |              |
|                                |      |         |        |    |       | RUBBER MEM    | HARDWOOD       |              |      | A4-EXC             |               |              |
|                                |      |         |        |    |       | SLATE         | LINOMINL       |              |      | A5-EXC+10          |               |              |
|                                |      |         |        |    |       | STANDING SEAM | MIN PL YWD     |              |      | A6-EXC+20          |               |              |
|                                |      |         |        |    |       | TARGRAVEL     | PARQUET        |              |      | A7-EXC+40          |               |              |
|                                |      |         |        |    |       | WD SHINGLE    | PERGOLAMIN     |              |      | A8-EXC+60          |               |              |
|                                |      |         |        |    |       |               | PINESOFT WD    |              |      | A9-LUXURIOUS       |               |              |
|                                |      |         |        |    |       | EXT WALLS     | HEAT FUEL      |              |      | AA-SPECIAL USE     |               |              |
|                                |      |         |        |    |       | ABOVE AVG     | ELECTRIC       |              |      | CNCL WALLFRMHEIGHT |               |              |
|                                |      |         |        |    |       | ALUM SIDING   | GAS            |              |      | MASONRY            |               |              |
|                                |      |         |        |    |       | ASBEST SHNGL  | OIL            |              |      | REINCONCRETE       |               |              |
|                                |      |         |        |    |       | ASPHALT       | SOLAR          |              |      | SPECIAL            |               |              |
|                                |      |         |        |    |       | AVERAGE       | WOODCOAL       |              |      | STEEL              |               |              |
|                                |      |         |        |    |       | BELOW AVG     |                |              |      |                    |               |              |
|                                |      |         |        |    |       | BOARD/GATTEN  | HEAT TYPE      |              |      | WOOD               |               |              |
|                                |      |         |        |    |       | BRK ON MASNRY | CERAMIC ORTZ   |              |      | YEAR BUILT         |               |              |
|                                |      |         |        |    |       | BRK VENEER    | CONVECTION     |              |      | AGE CONDITION EST  |               |              |
|                                |      |         |        |    |       | CB STUCCO     | FA DUCTED      |              |      | A E F G P VP VG    |               |              |
|                                |      |         |        |    |       | CEDAR/REWD    | FA NO DUCTED   |              |      | BLDG DEPRECIATION  |               |              |
|                                |      |         |        |    |       | CEMENT CLPBR  | HEAT PUMP      |              |      | PHYSICAL           |               |              |
|                                |      |         |        |    |       | CLAPBOARD     | HOT WATER      |              |      | FUNCTION           |               |              |
|                                |      |         |        |    |       | CONN OR BLK   | NONE           |              |      | ECONOMIC           |               |              |
|                                |      |         |        |    |       | DECOR BLK     | RAD ELEC       |              |      | TEMPORARY          |               |              |
|                                |      |         |        |    |       | GLASS/THERMO  | RAD WTR        |              |      |                    |               |              |
|                                |      |         |        |    |       | LOGS          | STEAM          |              |      |                    |               |              |
|                                |      |         |        |    |       | MASONITE      | WALL/FLR FURN  |              |      | BASE RATE CODE     |               |              |

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 JDRL" 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 3<sup>rd</sup> 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.

## **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

### **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

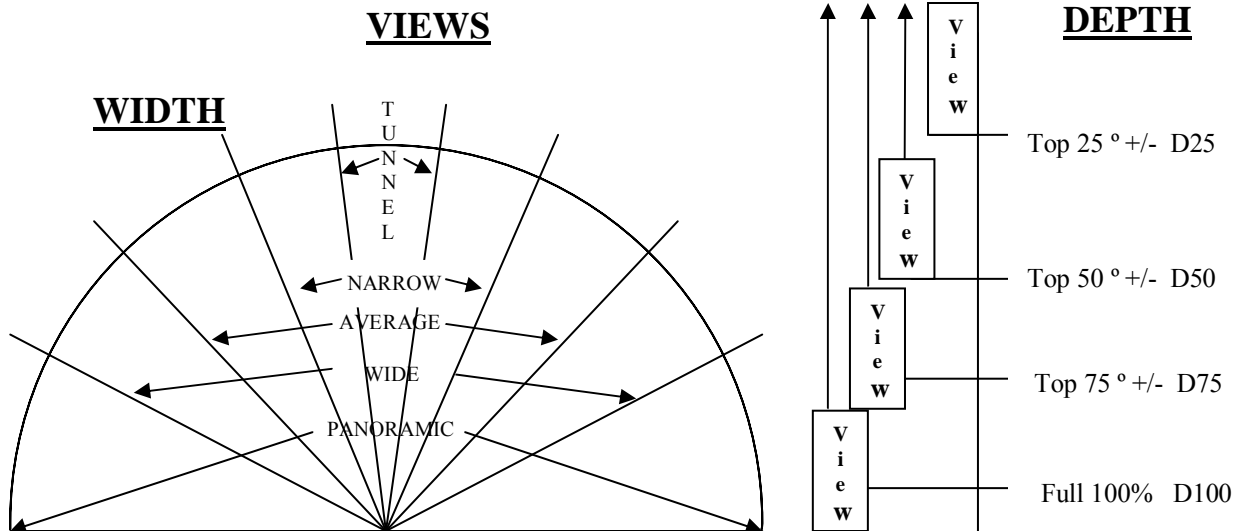
|          |   |
|----------|---|
| Level    | Flat, no hills, little to no ups or downs.  |
| Mild     | Mostly level topography with minor slopes and/or very gentle rolling topography.  |
| Rolling  | Typically rolling terrain with ups and downs or terraced areas or minor grade changes.  |
| Moderate | 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, but is of seasonal use. Finished walls, floors and ceilings.
- 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.
- OPU** OPEN PORCH UNFIN - Same as OPF, however, there is little to no finish.
- 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.**

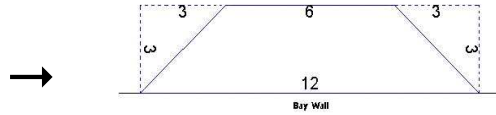
**Notes:**

- 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.

## Bay or Bow Window

A bay or bow window is a projection on the side(s) of a house which may or may not be considered a livable area. If the bay window(s) include usable floor space, it must be measured, drawn on the sketch at its actual location and properly labeled. Bay windows are most often angled and are drawn to scale on the sketch as they exist, plus a few extra measures as described below to allow for accurate area calculations.

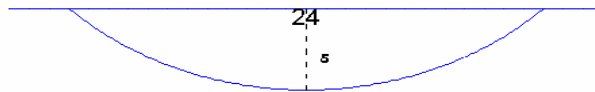
Only needed if different from other side



How to measure and sketch a bay window:

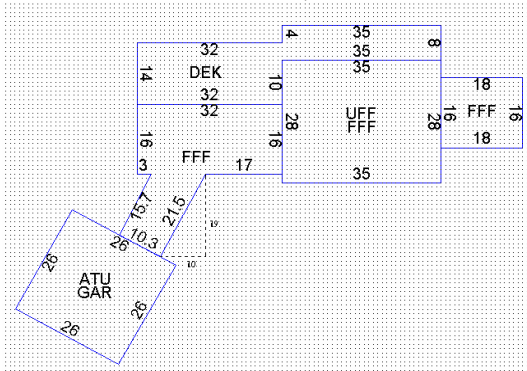
- 1.) Classify the bay window according to its appropriate story height.
- 2.) Check for basement area under the bay window upon listing.
- 3.) Bay windows are only picked up when they include floor space.

In the case of a **Bow window**, the same floor area requirements exist as with the bay window. However, measuring is a bit different. We need to know the depth of the window (5') and the length (24') to be able to sketch and calculate the area. In this case, the length from the point where the bow begins to where it ends is 24 feet. The altitude of the arc created by the bow, or the depth of the window, is 5 feet.



## Angles

Angles are a common type of measure that we come across in the field and it is crucial when measuring an angle to have enough written measurements on the sketch. The square footage on an angle cannot be computed if the appropriate measurements are not placed on the drawing. Create a right triangle on the ground where the hypotenuse is the building wall that is at an angle from the main structure, and then draw that triangle in your sketch giving all the measurements.



The two dashed lines form a 90° angle or right triangle with the building wall being the hypotenuse. Record all the dimensions accurately. With this information, the ATU/GAR addition and the FFF area can be drawn and calculated accurately.

## STRUCTURAL ELEMENTS

Structural elements describe exterior and interior characteristics of the house. 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.

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

## *ROOF STRUCTURES*

|                   |   |
|-------------------|---|
| <b>FLAT ROOF:</b> | Flat, no pitch to any direction.                              |
| <b>SHED ROOF:</b> | Single direction sloping.                                     |
| <b>GABLE:</b>     | 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/FIBER:** 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.

**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.  
**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 stamped concrete.  
**LINOLEUM/VINYL:** Refers to all forms of linoleum type products of various designs and shapes. This also includes commercial grade vinyl tiles as seen in some schools and grocery stores.  
**PINE OR SOFTWOODS:** Pine or softwood boards covering floor area.  
**HARDWOOD:** Generally oak, cherry, maple, birch, bamboo or ash woods.

- PERGO/LAMINATE:** A laminate wood look floor that is very durable.
- 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.

### ***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. 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

### ***GENERATORS***

Number of units found. Notes on size and model should be made. This option to assess as part of the building characteristic is available; however, it may or may not be implemented in this community.

### ***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. This option to assess as part of the building characteristic is available; however, it may or may not be implemented in this community.

### ***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.

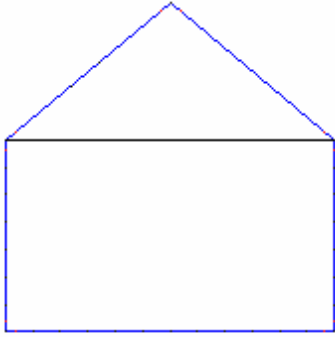
**DECK** - Deck refers to platforms that are not attached to the primary building. Some decks will be attached to the above ground pools.

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.

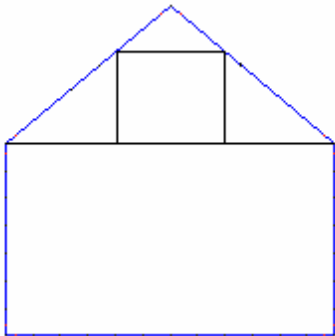
All XFOB's not picked up should be noted.

## STORY HEIGHT EXAMPLES



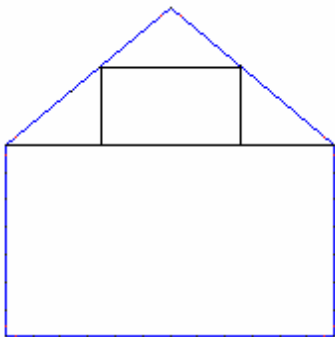
### **1 STORY FRAME**

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



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

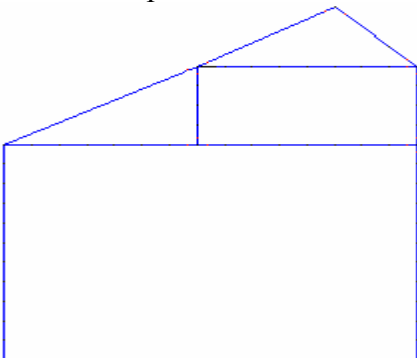
Mixture of Ranch & Cape Cod Style. Camps, Cottages & Mixtures. Low headroom. Only about 25% of the first floor space has 6' headroom on the upper floor. Could be noted as 1 story dwelling or a 1-1/2 story dwelling dependent upon market information.



Example A

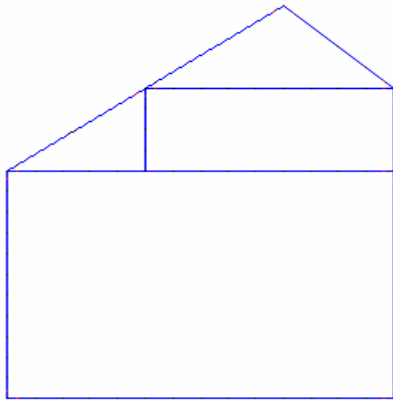
### **1-1/2 STORY FRAME**

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*

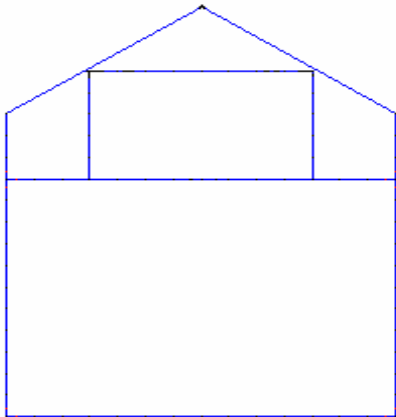


Example B





Example A

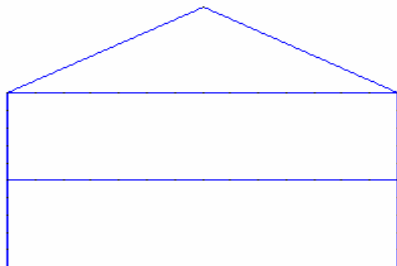


Example B

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

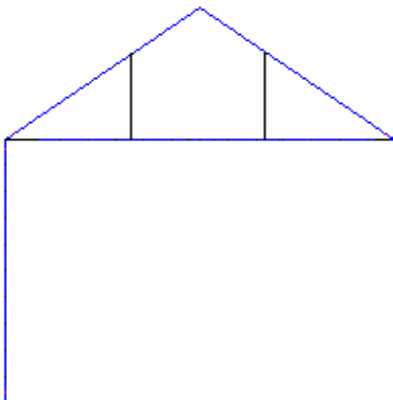
Full shed dormer or very high pitch roof without dormer found throughout the state. Second floor area is about 75% or more of the first floor area.

*See Example A & B Left*



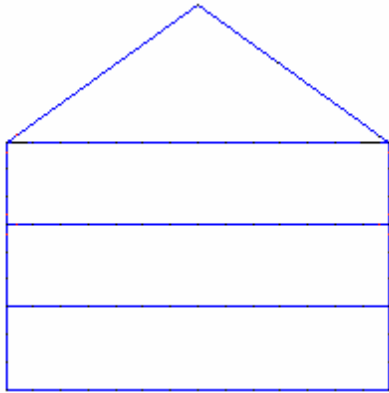
### **2 STORY FRAME**

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.



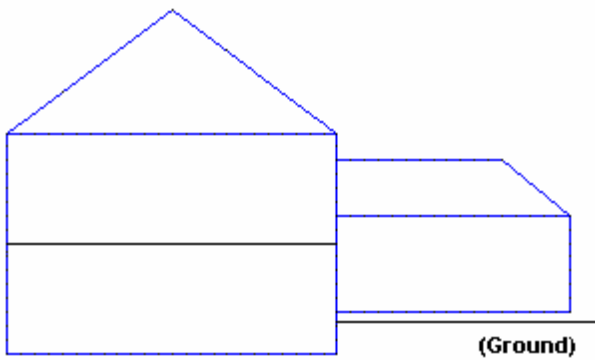
### **2 STORY FRAME & ATTIC**

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

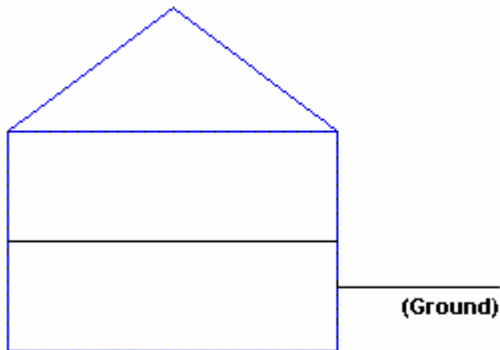


### **3 STORY FRAME**

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



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

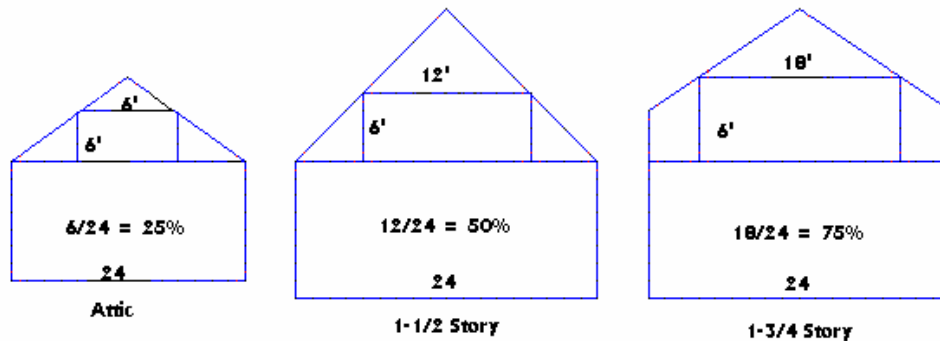


**SPLIT ENTRY** - one story Ranch Style Home  
 $\frac{1}{2}$  of lower floor foundation exposed.

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

- 1.) This method is the most accurate way to determine story height. When entry into the home is obtained, 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.

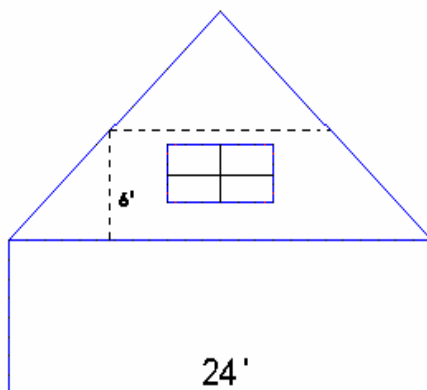
Example: Method 1



- 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

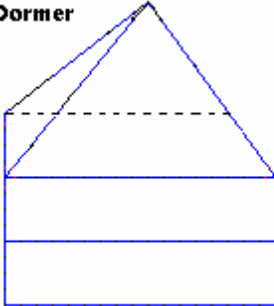
\*Note: Estimate 6' ceiling height. Normally, this is just below or at window top. It is important to know where the first floor ends and the second floor begin, via window view, as high exterior side walls may not mean higher first floor ceiling and this may increase the potential second floor area.

**Dormers**

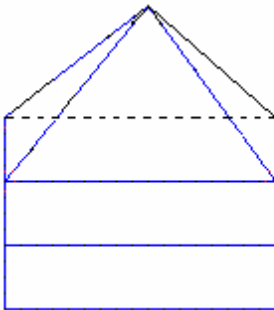
Dormers are projected roof lines that may or may not be considered as livable area. When dormers are of considerable size, they contribute to the livable area. The additional area supplied by the dormer must be included in the determination of story height.

**EXAMPLES:**

**Dormer**



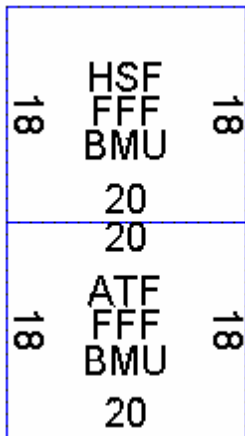
Normally, this is 2-1/2 story house without a dormer. Due to the addition of a full or at least 3/4 length dormer, we now have a 2-3/4 story house. Full dormer means from one end to the other. 3/4 dormer means the dormer covers at least 3/4 of the total distance from end to end.

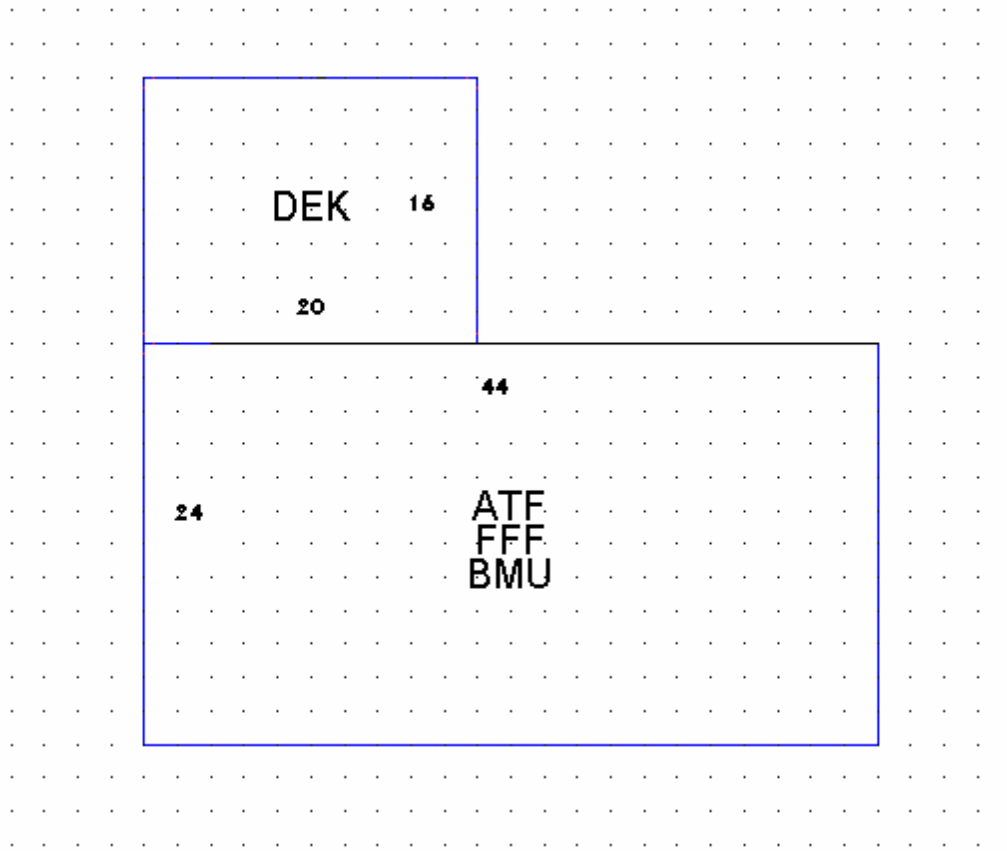


The addition of a dormer to each side of the house can transform a 2-1/2 story house to a 3 story house if full dormers or 2-3/4 story if partial dormers. It is important to note the size of the dormers, whether half, 3/4 or full.

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.

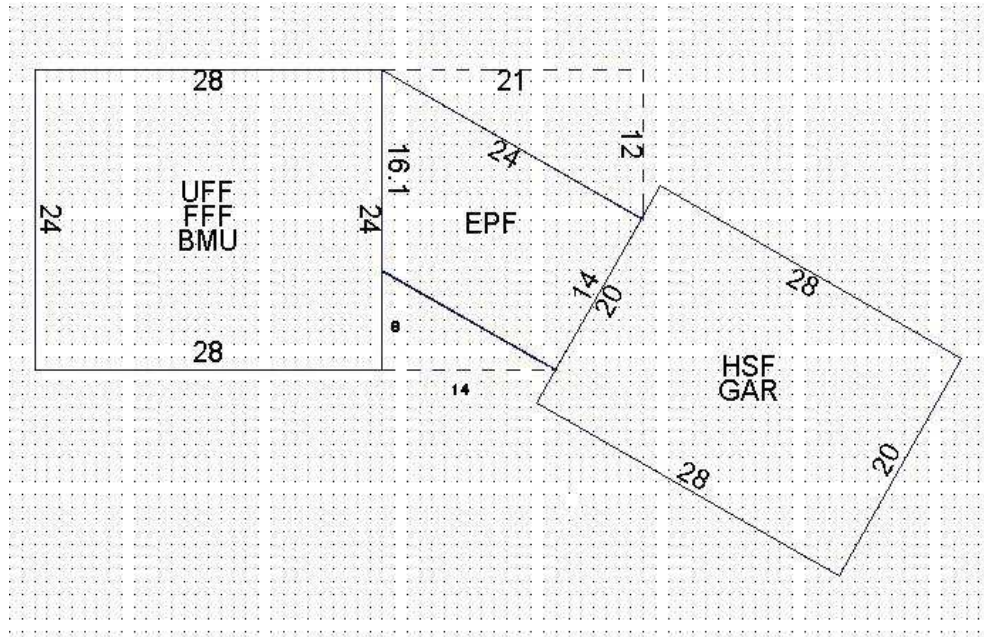
Represents dormer addition





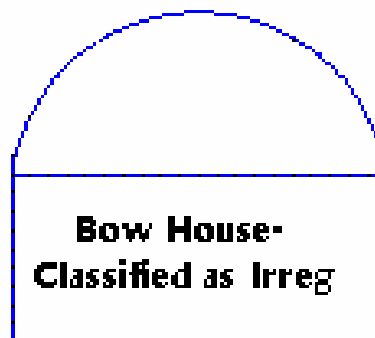
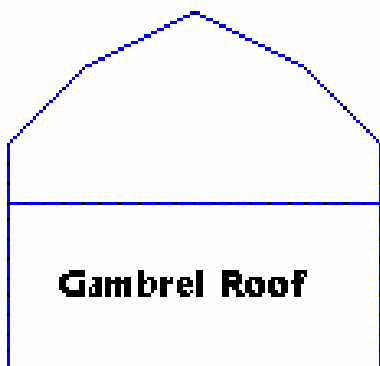
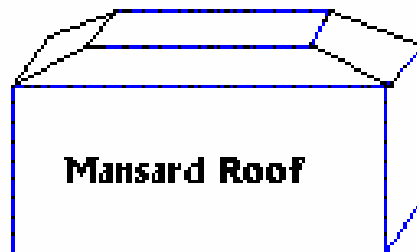
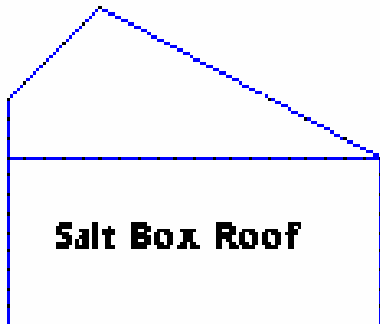
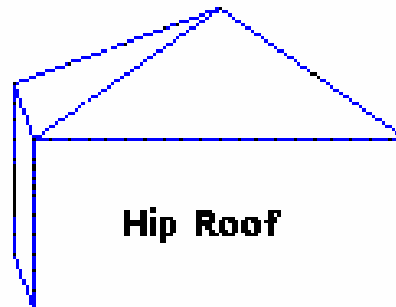
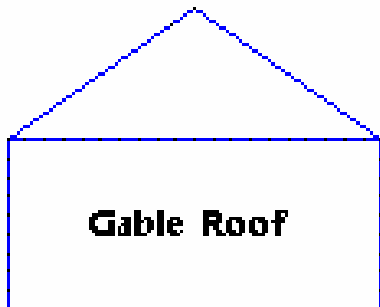
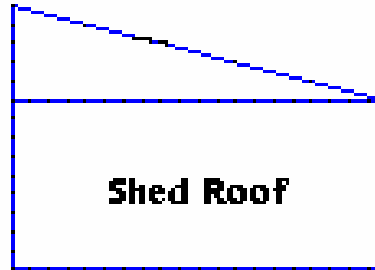
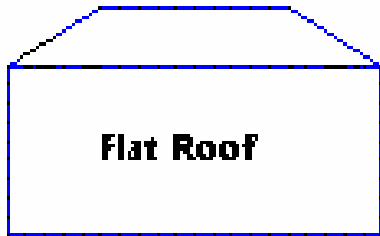
The grid on the back of the DCF is used to draw a sketch of the building to scale. Each point on the grid represents 2 feet, unless otherwise noted by the field person on the sketch.

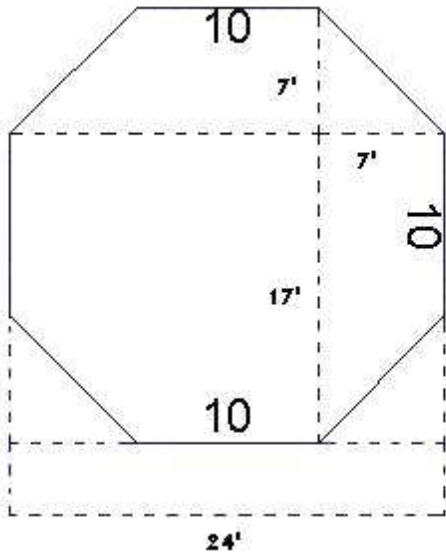
Each section is labeled by existing floors starting with the attic, upper floors, first floor or ground floor and then the basement. Order of the labels does not affect the value, but it does look more correct when labeled top down.



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>.97 to 1.03</i>                      |
| <i>Difference between Strata:</i>        | <i>5%</i>                               |
| <i>Strata:</i>                           | <i>Land only</i>                        |
|  | <i>Residential Land &amp; 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 or USPAP Standard 6. 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 2015

|  |                     |
|--|---------------------|
| <b>Overall Median Assessment to Sales Ratio:</b> | <b><u>96.5%</u></b> |
| <b>Coefficient of Dispersion:</b>                | <b><u>11.5</u></b>  |
| <b>Price Related Differential:</b>               | <b><u>1.03</u></b>  |

|   | <u>Ratio</u>        | <u>COD</u>         |
|---|---------------------|--------------------|
| <b>Residential Land Only Sales:</b>           | <u>N/A</u>          | <u>N/A</u>         |
| <b>Residential Land &amp; Building Sales:</b> | <b><u>96.5%</u></b> | <b><u>11.5</u></b> |
| <b>Commercial Land &amp; Building Sales:</b>  | <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**
- H. TELECOMMUNICATIONS &  
UTILITIES**



## 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 3<sup>rd</sup> 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. It is a mixture of the cost and sales 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.



# 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, 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.

## **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 1<sup>st</sup>, 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, 2016, 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):              | 203                               | \$ 20,317,200  |
| RESIDENTIAL LAND ONLY WITH CURRENT USE:                         | 34                                | \$ 969,241     |
| Median: \$ 293,650  |                                   |                |
| RESIDENTIAL LAND & BUILDING (not including current use):        | 568                               | \$ 220,594,800 |
| RESIDENTIAL LAND & BUILDING WITH CURRENT USE:                   | 13                                | \$ 4,809,105   |
| MANUFACTURED HOUSING ON OWN LAND:                               | 9                                 | \$ 923,300     |
| MANUFACTURED HOUSING ON LAND OF ANOTHER:                        | 0                                 | \$ 0           |
| RESIDENTIAL CONDOMINIUMS:                                       | Included in Residential Buildings |                |
| DUPLEX & MULTI-FAMILY:  | 2                                 | \$ 582,300     |
| COMMERCIAL/INDUST. LAND ONLY (not including current use):       | 2                                 | \$ 467,100     |
| COMMERCIAL/INDUST. LAND & BUILDING (not including current use): | 4                                 | \$ 1,419,200   |
| COMMERCIAL/INDUST. WITH CURRENT USE:                            | 1                                 | \$ 3,172,081   |
| UTILITY:  | 4                                 | \$ 5,459,800   |
| TOTAL TAXABLE:  | 840                               | \$ 258,714,127 |
| TOTAL EXEMPT/NONTAXABLE:  | 80                                | \$ 26,307,800  |
| TOTAL NUMBER OF PARCELS:  | 920                               |                |
| (TOTAL NUMBER OF CARDS):  | 1028                              |                |
| PROPERTIES WITH VIEWS (included above):                         | 164                               |                |
| PROPERTIES WITH WATER FRONTAGE (included above):                | 576                               |                |
| DRA CERTIFICATION YEAR:   | 2016                              |                |

## 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 2013, 2014, and 2015, and an analysis of three paired sales or properties that sold twice.

| <u>Sales Analysis Results</u> | <u>Year</u> | <u>Median Ratio</u> | <u>Year</u> | <u>Median Ratio</u> |
|-------------------------------|-------------|---------------------|-------------|---------------------|
|                               | 2013        | 1.0033              | 2014        | 1.034               |
|                               | 2014        | 1.034               | 2015        | 1.0803              |
|                               | 2015        | 1.0803              | 2016        | 1.0509              |

To determine the trend factor for 2014 using the sales analysis, we took the difference between the 2013 and 2014 ratios (0.0307), divided that number by the 2013 ratio of 100.33% which resulted in a negative trend factor of 3.06%, or -0.255% per month.

To determine the trend factor for 2015 using the sales analysis, we took the difference between the 2014 and 2015 ratios (0.0463), divided that number by the 2014 ratio of 103.4% which resulted in a negative trend factor of 4.48% or -0.373% per month.

To determine a trend factor for 2016 using the sales analysis, we took the difference between the 2015 and 2016 ratios (0.0294), divided that number by the 2015 ratio of 108.03% which resulted in a positive trend factor of 2.72% or +0.227% per month.

The average of this analysis suggests a negative 0.13% per month trend.

### DRA Equalization Ratio Study

| <u>Year</u> | <u>Median Ratio</u> |
|-------------|---------------------|
| 2013        | 108.7%              |
| 2014        | 96.5%               |
| 2015        | 96.5%               |

To determine the trend factor for 2014 using the DRA figures, we took the difference between the 2013 and 2014 ratios (12.2), divided that number by the 2013 ratio of 108.7% which resulted in a positive trend factor of 11.22% or +0.935% per month.

To determine the trend factor for 2015 using the DRA figures, we took the difference between the 2014 and 2015 ratios (0), divided that number by the 2014 ratio of 96.5% which resulted in no trend.

We also analyzed 2016 qualified sales through 4/1/2016; however, as this analysis reflected only a portion of 2016, the DRA ratio for the entire year doesn't exist.

The average of this analysis suggests a positive 0.4675% per month trend.

In addition, we completed a paired sales study which represents a trend from 2010 through 2016.

| <u>Sale #</u> | <u>Map/Lot</u> | <u>Sale #1</u><br><u>Date/Price</u> | <u>Sale #2</u><br><u>Date/Price</u> | <u>Percent</u><br><u>Change</u> | <u>Mos.</u><br><u>Between</u><br><u>Sales</u> | <u>% Per</u><br><u>Month</u> |
|---------------|----------------|-------------------------------------|-------------------------------------|---------------------------------|---|------------------------------|
| 1.            | 1-13-1         | 11/10 \$56,000                      | 3/16 \$55,000                       | -1.78                           | 65  | -0.027                       |
| 2.            | 23-9           | 1/13 \$119,900                      | 10/15 \$110,000                     | -9.00                           | 33  | -0.273                       |
| 3.            | 1-BR-2         | 4/10 \$279,900                      | 4/16 \$305,000                      | +8.97                           | 73  | +0.747                       |

The average of these sales suggests a positive 0.149% per month trend.

### Summary

The conclusions reached by the first two methods are somewhat contradictory. Little weight is given to sales 1 and 3 in the paired sales analysis due to the length of time between the sales. In addition, both sales of sale number 2 involved the same seller who had taken the property back between the two sales listed via a deed in lieu of foreclosure. As a result of the above, no time trend is applied.

## **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% |
| B         | -30% | G +20% |
| C         | -20% | H +30% |
| D         | -10% | I +40% |
|           |      | J +50% |
|           |      | K +60% |
|           |      | L +70% |
|           |      | 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 is then compared to a cost manual, like Marshall & Swift and/or local contractor information to determine the local building square foot cost.

*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.

## H. Telecommunications & Utilities Valuation

### 1. Telecommunication

#### Assumptions

- a.) DOT miles of road to be accurate and complete.
- b.) Data provided by companies to be accurate and complete.
- c.) Width of Public Right-of-Way (PRW) to be 10 feet.
- d.) If no data provided, pole count will be estimated as follows: Linear feet of roads ÷ 175, 60% joint ownership and 40% good. RCN of average poles is \$1,100.
- e.) Methodology, # poles x replacement cost x % ownership x % good = valuation.  
(% ownership, example-if 1,000 poles are in use and 500 are 100% owned and 500 are 50% (= 250 poles whole poles.) Total whole poles = 750 or 75% ownership)  
(% good is the average age times 2.5% per year based on 40 years life & 80% maximum depreciation, deducted from 100.) (ie) 30 years @ 2.5% per year = 75% depreciation, 100 - 75 = 25% good

### 2. Utilities

#### Assumptions

- a) Report of inventory provided by each utility is accurate.
- b) If no original year in service provided, an estimate will be made.

#### Methodology – Replacement Cost New Less Depreciation

The nationally recognized Whitman, Requardt & Associates, LLP Handy-Whitman Index of Public Utilities Construction Costs manual will be used to trend original costs forward to the present year or the valuation base year for the municipality. As an example:

Towers – Reported Original Cost \$150,000 Year in Service 1984

1984 Index = 233

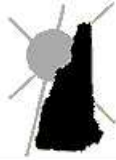
2009 Base Year Index = 553

$150,000 \div 2.33 = 64,377.68 \times 5.53 = \$356,008.57$  Replacement Cost New

This replacement cost must then be depreciated for age.

If that depreciation was 59%, the value would be  $\$356,008 \times 41\%$

Good = \$145,964 or \$146,000, rounded.



*Avitar Associates of New England, Inc.*

---

*Municipal Services Company*

**PUBLIC UTILITY  
ASSESSMENT REPORT  
For  
Town of Hebron  
2016**

**New England Hydro  
New England Power  
NH Electric Coop  
PSNH dba Eversource**

**Gary J. Roberge, Sr. Assessor, CNHA #59  
NH DRA Certified Assessor Supervisor  
Avitar Utility Assessor Since 1986**

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

September 1, 2016

**Town of Hebron  
Board of Selectmen  
P.O. Box 188  
7 School Street  
Hebron, NH 03241**

**Re: Assessment of Your Public Utilities**

Dear Board Members:

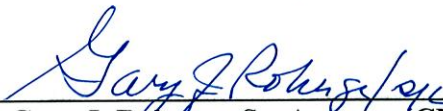
As the utility assessor for Avitar Associates of NE, Inc., I have enclosed my assessment report for the above-referenced subject.

The attached report is a complete review and explanation of my market value opinion as of 4/1/2016, as well as pertinent facts resulting in this opinion.

I have relied upon the data provided by New England Hydro, New England Power, NH Electric Coop & PSNH dba Eversource identifying all their property in the town. No field data collection was undertaken by me or anyone from my office.

All assumptions and limiting conditions are identified in this report.

Sincerely,



---

**Gary J. Roberge, Sr. Assessor, CNHA  
CEO, Avitar Associates**

GJR/sjc

## Objective

To determine the fair market value of the public utility properties in your town.

New England Hydro  
New England Power  
NH Electric Coop  
PSNH dba Eversource

## Fair Market Value

Property taxes in New Hampshire are based on a property's full and true value in money which the NH courts and NH Board of Tax & Land Appeals have determined to be fair market value. The most commonly used and accepted definition for Fair Market Value is:

The most probable price which a property would bring in an open and competitive market, with reasonable exposure, the buyer and seller each acting prudently and knowledgeably and neither affected by undue stress, stimulus or outside forces. Implicit in this definition, are the following:

1. Buyer and seller are typically motivated.
2. Both are well informed and acting in their best interest.
3. A reasonable time is allowed for exposure in the market.
4. No outside forces exist to buy or sell or otherwise control the sale or sales price.
5. Price is paid in terms of cash unaffected by special or creative financing.

These are three accepted approaches to fair market value:

1. Comparable Sales Approach
2. Capitalized Income Approach
3. Replacement Cost Less Depreciation Approach

Although only one approach applies in the writer's opinion, all three are discussed and an explanation provided as to why they do or do not apply in this situation.

## Comparable Sales Approach

This approach assumes the existence of similar properties which have sold and the assessor/appraiser can review and make adjustments to the comparables to develop an opinion of value for the subject property. Implicit in this approach is the existence of arms-length, fair market sales data. Since all public utility property sales are heavily regulated by the local and/or Federal Public Utilities Commission, they are not arms-length fair market transactions. They are rather closely related to Netbook Value, which is the remaining value of the original cost and any added infrastructure investment that has not been recaptured. It has nothing to do with the value of the remaining assets still in service and generating income. **As such, it is my opinion that the Comparable Sales Approach to develop an opinion of market value is not valid.**

### **Capitalized Income Approach**

This approach assumes the availability of accurate income and expense information for the property being assessed and that market data can be found for similar properties to correlate the subject's income and expense information that is provided to be market related. It further assumes normal market conditions, such as risk and no outside forces regulating income. Here again, the problem with using this approach is that the income is governmentally regulated, as well as virtually guaranteed and as such does not follow generally accepted rules of the market income approach. A rate of return of and on the investment is fairly guaranteed and total failure is not allowable for the good of the public. This is unlike reality for other income producing properties in the fair and open market for which the income approach to value was developed. Further, while we can hypothesize the income and expenses within the taxing jurisdiction, due to the interaction with other utilities within the New England Grid with pole and line sharing, as well as power pass through, local assets can be providing income elsewhere, while local income can be dependent on assets of others elsewhere. This intermingling for the good of the public, is what makes the income approach very speculative due to the assumptions, estimates and allocations necessary. This is true in my opinion whether you look at the valuation locally or even statewide because the UNIT, so to speak, is not one company but rather all of them working together to maintain the Electrical Grid for the betterment of the public beyond the local community, as well as beyond the state boundaries. One cannot exist without the other and as such, the so called UNIT is not any one company. As such, it is my opinion that to attempt to use the Income Approach, beyond the known problems of protected return, regional monopoly and protection against failure issues that do not exist for the properties that the market income approach was developed for, the amount of estimates, hypotheses and allocations that are needed make the results highly unreliable. **Based on the above, it is therefore my opinion that this approach is also inappropriate.**

### **Replacement Cost Less Depreciation**

This approach is based on the principal of substitution. It assumes that a prudent purchaser will pay no more for any real property than the cost of acquiring an equally desirable substitute. And, in this case, acquiring a substitute means determining the replacement cost and depreciating for age. This approach is very useful when confronted with unique properties such as Public Utility Companies, where no substitutes exist or arm's length sales exist. As such, to develop an opinion of market value for the property, one must develop what it would cost to replace it and then allow depreciation for age to arrive at a reasonable opinion of market value for the property that exists in that jurisdiction. This approach values what actually exists in the local jurisdiction. As a rate of return of and on the investment is virtually guaranteed, as well as the fact that if any part is destroyed by accident or nature, it will be promptly rebuilt. Cost data and accurate age life depreciation data is readily available. Therefore, it is the most practical and accurate method of developing an opinion of market value in my judgment whether locally, statewide or even New England wide.

Age / Life depreciation data is readily available within the data of the utility companies themselves. As a rate of return is virtually guaranteed of and on the investment, the need for any type of economic depreciation is nullified in my opinion, because, while the rate of return is controlled and may be below general market investor desired returns, at times, the risk inherent in normal investments has been removed as has normal market competition! As such, in my opinion, regulation is as positive, if not more positive, than the regulated rate of return is negative.



The “Encyclopedia of Real Estate Appraising”, Third Edition 1978, by Edith J. Friedman, Published by Prentice Hall, Inc., states on Page 68,

“The cost approach is often the only method suitable for estimating the value of special purpose properties such as churches, funeral homes and schools. Similarly, in the case of residential properties, unique or highly individualized structure for which there are no effective market comparisons can frequently be appraised only by the Cost Approach.”  
(Underline added for emphasis).

In the writers’ opinion, public utilities clearly fall into this group.

### **Assumptions & Limiting Conditions**

1. The data provided by New England Hydro, New England Power, NH Electric Coop & PSNH dba Eversource was a complete and accurate inventory for the Town.
2. No asset still in use will depreciate more than 80% despite actual age.
3. No item of the inventory should depreciate to zero value until it has failed.
4. As this is a highly regulated public utility, it is my opinion that I am limited to the use of only the Replacement Cost New Less Depreciation Approach to establish an opinion of market value as discussed on the prior pages of this report.
5. Non-Utility land, owned by New England Hydro, New England Power, NH Electric Coop & PSNH dba Eversource is valued similarly to all other land in the town.

### **Replacement Cost New Less Depreciation Approach to Value, (RCNLD)**

The first step in this approach is to inventory or acquire an inventory of all of the subject property assets by category, original year in service and original cost. This was not done by the writer, but rather provided by New England Hydro, New England Power, NH Electric Coop & PSNH dba Eversource and assumed to be complete and accurate. That provided report can be found in the Exhibits section.

The original costs, or in the case of NHEC, the average cost by classification were then trended forward from the original year, by using a nationally recognized utility cost trend manual, The Handy-Whitman Index of Public Utility Construction Costs, published annually by Whitman, Requardt & Associates, LLP, to arrive at the total replacement cost.

The average life expectancy, based on the data provide by other utilities varies by classification. The following is the depreciation schedule developed from the most recent data:

#### **Electrical**

|                            |                  |                             |
|----------------------------|------------------|-----------------------------|
| Transmission               | 2.25% Per Year   | 44.4 Year Life Average Life |
| Transformers               | 2.50% Per Year = | 40 Year Life                |
| Distribution Poles & Lines | 2.25% Per Year = | 44.4 Year Life              |
| Overhead Conductor         | 2.00% Per Year = | 50 Year Life                |
| Conduit                    | 1.75% Per Year = | 57 Year Life                |
| Meters & Lights            | 2.50% Per Year = | 40 Year Life                |

Gas

|                                     |                                 |
|-------------------------------------|---------------------------------|
| Transmission & Distribution Systems | 1.5% Per Year = 66.6 Year Life  |
| Meters & Regulators                 | 2.25% Per Year = 44.4 Year Life |

Water

|                                     |                               |
|-------------------------------------|-------------------------------|
| Transmission & Distribution Systems | 3.00% Per Year = 33 Year Life |
| Meters & Other Equipment            | 3.00% Per Year = 33 Year Life |

Max Depreciation – All Utility Categories is 80%

Although this is a regulated utility, it also received a protection, if not a guaranteed rate of a return of/on the investment at an accelerated rate, meaning their investment is returned long before the items life expires and/or needs to be replaced, means the company carries a zero value for that item, despite it still being in use and earning income. This is the reason “Netbook” is such a low value. It only represents the value of the utility yet to be returned, while all other parts of the utility carry a “zero value”. Not a realistic approach to market value.

I found no need for any additional economic depreciation.

**Final Opinion of Market Value 4/1/2016**

**New England Hydro - \$2,274,400**  
**New England Power - \$842,422**  
**NH Electric Coop - \$149,422**  
**PSNH dba Eversource - \$2,057,622**

Land rights or easements are not included here, but listed and valued on each property record card, according to the concurrent town wide revaluation.

The following spreadsheets showing the Replacement Cost New Less Depreciation (RCNLD) approach to value, document the final values stated above.

Note: In the case of New Hampshire Electric Coop (NHEC), who maintain an accounting method called “mass averaging” where no accurate original costs or age data is available, use of average original costs and average age data in the trending analysis has the potential for erroneous results. As such, the writer recognizes this as allowed for “averaging error” reduction in the resulting total value, as noted on the reports in the spreadsheets of NHEC.

**Certification/Resume**

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

1. The statements contained herein are accurate and true.
2. The analysis and results are my personal unbiased professional opinion and conclusions.
3. I have no present or prospective interest in the property.
4. I am aware of no bias with respect to this property or any part of this report.
5. My analysis, opinion and conclusions are my own based in whole or in part on my past 30 years assessing utilities here in New Hampshire.

  
**Gary J. Roberge, CEO Avitar Associates, Inc.**  
**Sr. Assessor, CNHA #59**  
**NH DRA Certified Assessor Supervisor**

**Gary James Roberge**  
**Avitar Associates**  
**150 Suncook Valley Highway**  
**Chichester, NH 03258 (603)798-4419**

**Experience:**

- 2005 – Present**    **CEO/Sr. Assessor, Avitar Associates of NE, Inc., Chichester, NH**  
Software or Assessing Services in over 160 of the 230 NH Municipalities.
- 1986 – 2005**    **President/Sr. Assessor of Avitar Associates of NE, Inc., Chichester, NH**  
Avitar is the largest NH based Municipal Services Company, established in 1986 and incorporated in 1989.
- 1981 – 1986**    **Chief Assessor & Software Consultant, MMC, Inc, Chelmsford, MA**  
Responsible for some twenty (20) employees, and all revaluations in Maine, Vermont, New Hampshire as well as all software design and maintenance.

**Education:**

University of New Hampshire, Durham NH. Graduated 1976  
Bachelor of Science in Forestry – Minors in Hydrology/Computer Science  
IAAO Course I – Residential appraising  
IAAO Course II – Income approach to value  
IAAO Course 201 – Advanced Income Approach to Value  
IAAO Course 301 – Mass Appraisal of residential  
IAAO Course 302 – Mass Appraisal of income producing properties  
IAAO Course 400 – Assessment Administration  
IAAO Workshop 158 – Highest & Best Use  
NH DRA Courses – Assessing statute; Condominium appraisal; Current use; Sales Ratio Study  
IAAO Course 150 – Standard of Practice & Professional Ethics  
USPAP – 2001 Uniform Standards of Professional Appraisal Practice  
USPAP – 2010 One Day Update / 2016 One Day Update  
NH State Statutes/2010 Update Class

**Professional Designations or Affiliations:**

IAAO - International Assoc. of Assessing Officials  
NHAAO - NH Assoc. of Assessing Officials  
CNHA - Certified NH Assessor #59  
State of NH DRA - Certified Property Assessor Supervisor  
Assessing Standards Board Member 2001 - 2006  
Lawton B. Chandler Assessment Achievement Award - 2006  
View Valuation Expert, BTLA and Superior Court

**Qualified as Expert Witness Status in the Following County Superior Courts:**

|                     |                             |
|---------------------|-----------------------------|
| Belknap County      | Rockingham County           |
| Carroll County      | Sullivan County             |
| Cheshire County     | Strafford County            |
| Hillsborough County | Coos County                 |
| Merrimack County    | Board of Tax & Land Appeals |

AVITAR ASSOCIATES OF NEW ENGLAND INC.

Utility Valuation Report Listing

(Using Handy Whitman Cost Index Manual -- North Atlantic Section)

UTILITY NAME: HEBRON-NEHYDRO 2016

UTILITY VALUATION YEAR: 2016

| Description                   | Original Cost | Replacement Cost | Depreciation | Assessment Value |
|-------------------------------|---------------|------------------|--------------|------------------|
| E354 TRANS, TOWERS & FIXTURES | \$ 1,984,780  | \$ 4,312,005     | % 0.585000   | \$ 1,789,482     |
| E356 TRANS, OVER CONDUCT & DE | \$ 533,815    | \$ 1,168,576     | % 0.585000   | \$ 484,959       |

GRAND TOTALS FOR HEBRON-NEHYDRO 2016:

\$ 2,518,595                      \$ 5,480,581                      \$ 2,274,400\*

\* Value Rounded To Nearest Hundred



**OWNER INFORMATION** NEW ENGLAND HYDRO TRANSMISSION

40 SYLVAN ROAD  
 PROPERTY TAX DEPT.  
 WALTHAM, MA 02451-2286

**LISTING HISTORY**

| Date     | Book | Page | Type                  | Price | Grantor |
|----------|------|------|-----------------------|-------|---------|
| 05/29/15 | INSP |      | MARKED FOR INSPECTION |       |         |
| 05/14/10 | JBVE |      |                       |       |         |
| 04/20/10 | INSP |      | MARKED FOR INSPECTION |       |         |
| 07/10/08 | INSP |      | MARKED FOR INSPECTION |       |         |
| 07/24/02 | DN-Z |      |                       |       |         |

**NOTES**

**EXTRA FEATURES VALUATION**

| Feature Type | Units | Length x Width | Size Adj | Rate      | Cond | Market Value     | Notes |
|--------------|-------|----------------|----------|-----------|------|------------------|-------|
| DISTRIBUTI   | 100   |                |          | 22,744.00 | 100  | 2,274,400        |       |
|              |       |                |          |           |      | <b>2,274,400</b> |       |

**MUNICIPAL SOFTWARE BY AVTAR**

**HEBRON ASSESSING OFFICE**

| Year | Building                   | Features     | Land |
|------|----------------------------|--------------|------|
| 2014 | \$ 0                       | \$ 2,323,000 | \$ 0 |
|      | Parcel Total: \$ 2,323,000 |              |      |
| 2015 | \$ 0                       | \$ 2,323,000 | \$ 0 |
|      | Parcel Total: \$ 2,323,000 |              |      |
| 2016 | \$ 0                       | \$ 2,274,400 | \$ 0 |
|      | Parcel Total: \$ 2,274,400 |              |      |

**LAND VALUATION**

Zone: RURAL DISTRICT Minimum Acreage: 2.00 Minimum Frontage: 150  
 Land Type UTILTY-ELEC Neighborhood: X

Site: Driveway: Road:  
 Cond Ad Valorem SPI R Tax Value Notes  
 0 ac

OWNER

TAXABLE DISTRICTS

BUILDING DETAILS

PICTURE

**NEW ENGLAND HYDRO TRANSMISS**  
 40 SYLVAN ROAD  
 PROPERTY TAX DEPT.  
 WALTHAM, MA 02451-2286

District: BRID-HEB VILL  
 Percentage: % 100

PERMITS

| Date                        | Permit ID | Permit Type | Notes |
|-----------------------------|-----------|-------------|-------|
| (Grid area for permit data) |           |             |       |

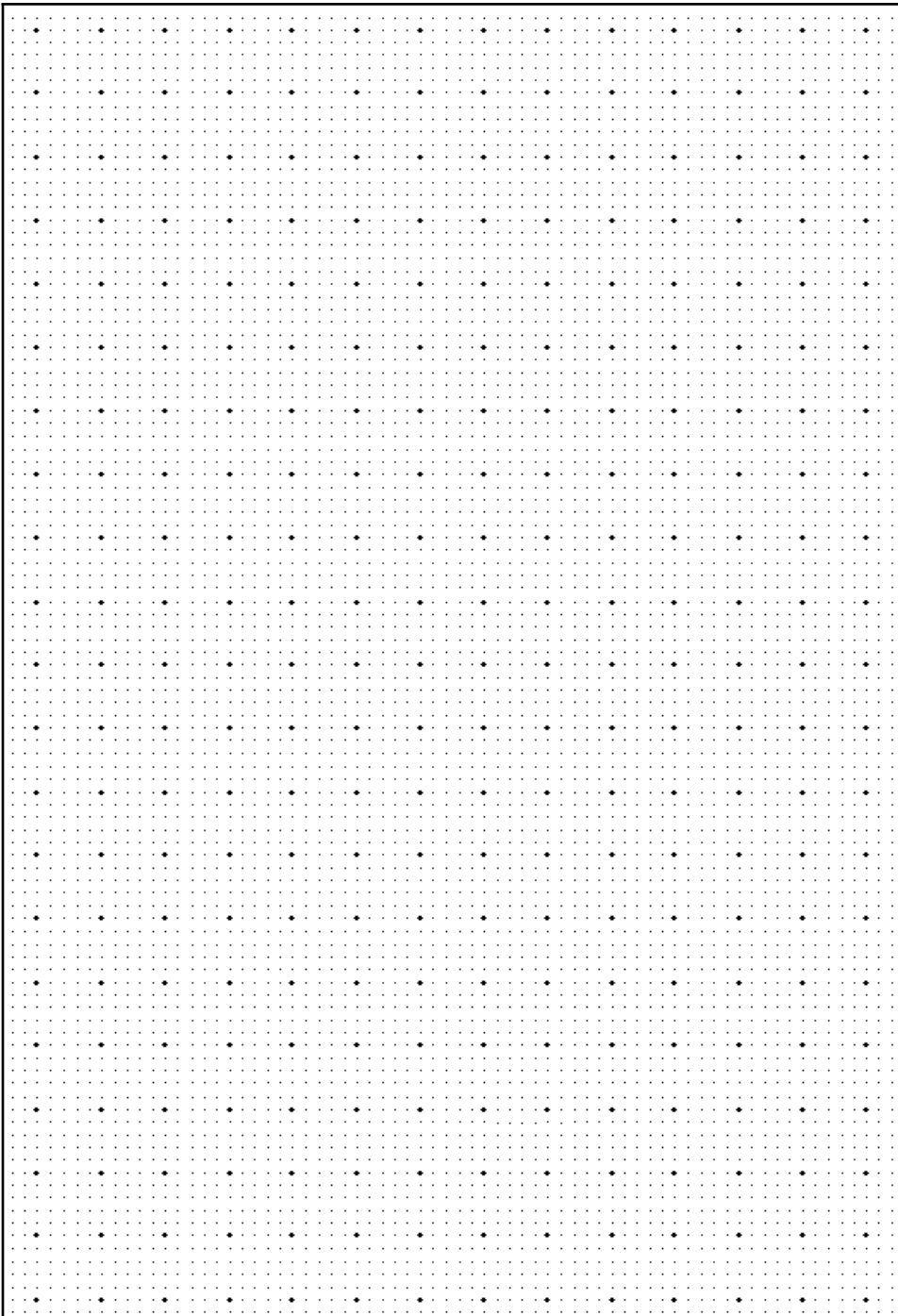
Model:  
 Roof:  
 Ext:  
 Int:  
 Floor:  
 Heat:  
 Bedrooms:  
 Baths:  
 Extra Kitchens:  
 A/C:  
 Quality:  
 Com. Wall:  
 Stories:  
 Fixtures:  
 Fireplaces:  
 Generators:  
 Base Type:

BUILDING SUB AREA DETAILS

2016 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 2016

UTILITY VALUATION YEAR: 2016

| Description                   | Original Cost | Replacement Cost | Depreciation | Assessment Value |
|-------------------------------|---------------|------------------|--------------|------------------|
| E354 TRANS, TOWERS & FIXTURES | \$ 33,296     | \$ 1,283,977     | % 0.800000   | \$ 256,795       |
| E356 TRANS, OVER CONDUCT & DE | \$ 152,283    | \$ 1,361,043     | % 0.732990   | \$ 363,412       |

GRAND TOTALS FOR HEBRON-NEP 2016:

\$ 185,579

\$ 2,645,020

\$ 620,200\*

\* Value Rounded To Nearest Hundred



| OWNER INFORMATION |                | SALES HISTORY |         |
|-------------------|----------------|---------------|---------|
| Date              | Book Page Type | Price         | Grantor |

NEW ENGLAND POWER CO  
 40 SYLVAN ROAD  
 PROPERTY TAX DEPT.  
 WALTHAM, MA 02451-2286

**LISTING HISTORY**

05/29/15 INSP MARKED FOR INSPECTION  
 05/14/10 JBVE  
 04/20/10 INSP MARKED FOR INSPECTION  
 06/16/09 INSP MARKED FOR INSPECTION  
 07/14/02 DN-Z

**NOTES**

4/05 REDUCED ROW ACREAGE FROM 106.749 TO 93;

**EXTRA FEATURES VALUATION**

| Feature Type | Units | Length x Width | Size Adj | Rate       | Cond | Market Value   | Notes |
|--------------|-------|----------------|----------|------------|------|----------------|-------|
| ROW          | 93    |                |          | 3,000.00   | 100  | 279,000        |       |
| DISTRIBUTI   | 1     |                |          | 620,200.00 | 100  | 620,200        |       |
|              |       |                |          |            |      | <b>899,200</b> |       |

**HEBRON ASSESSING OFFICE**

**PARCEL TOTAL TAXABLE VALUE**

| Year | Building | Features      | Land       |
|------|----------|---------------|------------|
| 2014 | \$ 0     | \$ 769,500    | \$ 0       |
|      |          | Parcel Total: | \$ 769,500 |
| 2015 | \$ 0     | \$ 769,500    | \$ 0       |
|      |          | Parcel Total: | \$ 769,500 |
| 2016 | \$ 0     | \$ 899,200    | \$ 0       |
|      |          | Parcel Total: | \$ 899,200 |

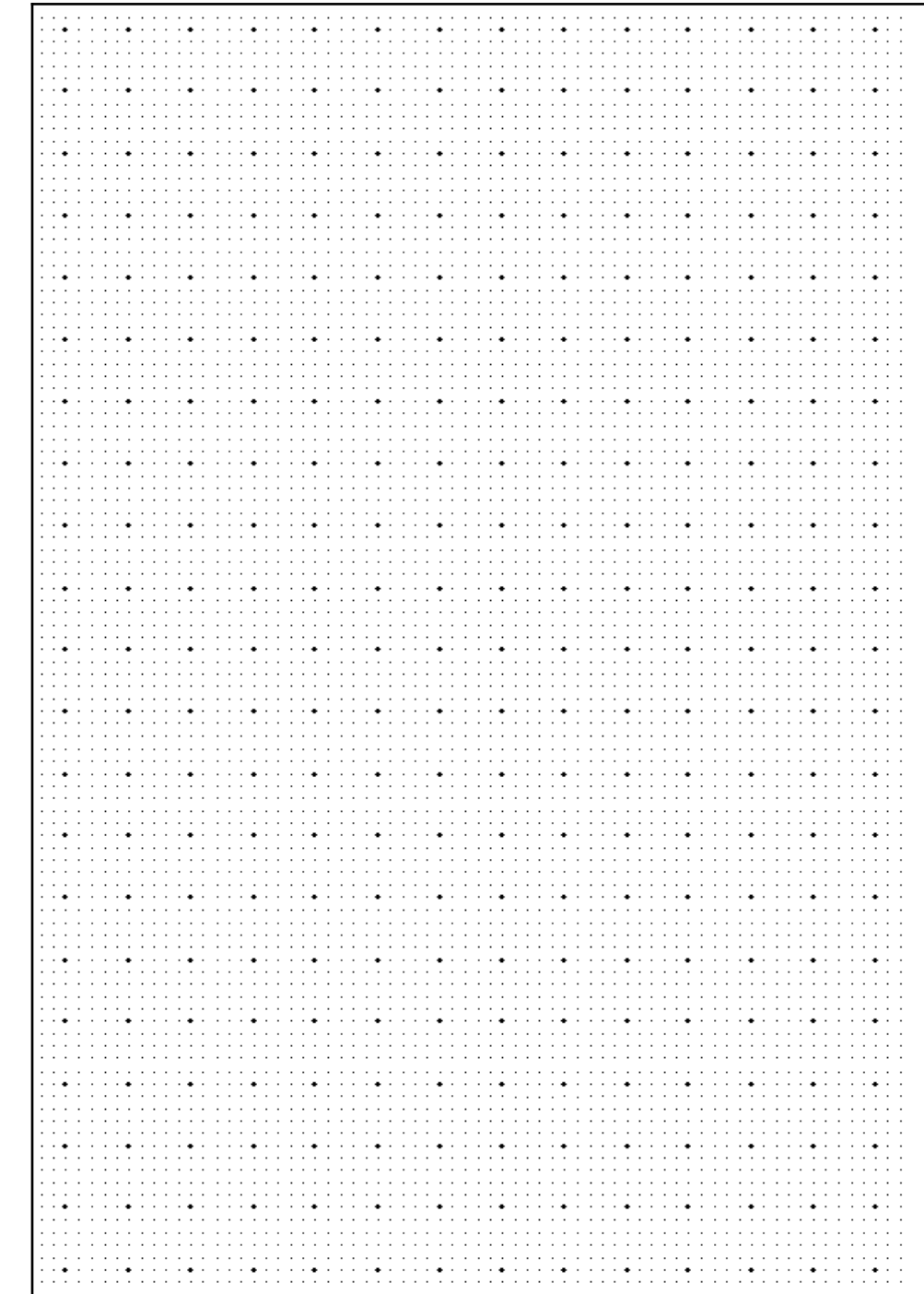
**LAND VALUATION**

Zone: RURAL DISTRICT Minimum Acreage: 2.00 Minimum Frontage: 150 Site: Driveway: Road:  
 Land Type UTILTY-ELEC Neighborhood: X Cond Ad Valorem SPI R Tax Value Notes

0 ac

| OWNER  |           |             | TAXABLE DISTRICTS |            |
|--|-----------|-------------|-------------------|------------|
| NEW ENGLAND POWER CO                         |           |             | District          | Percentage |
| 40 SYLVAN ROAD                               |           |             | BRID-HEB VILL     | % 100      |
| PROPERTY TAX DEPT.<br>WALTHAM, MA 02451-2286 |           |             |                   |            |
| PERMITS                                      |           |             |                   |            |
| Date   | Permit ID | Permit Type | Notes             |            |

| BUILDING DETAILS |                 |
|------------------|-----------------|
| Model:           |                 |
| Roof:            |                 |
| Ext:             |                 |
| Int:             |                 |
| Floor:           |                 |
| Heat:            |                 |
| Bedrooms:        | Baths:          |
|                  | Extra Kitchens: |
| A/C:             | Fixtures:       |
| Quality:         | Fireplaces:     |
| Com. Wall:       | Generators:     |
| Stories:         |                 |
| Base Type:       |                 |



| BUILDING SUB AREA DETAILS                |   |
|--|---|
| <b>2016 BASE YEAR BUILDING VALUATION</b> |   |
| 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 NHEC 2016**

**UTILITY VALUATION YEAR: 2016**

| Description                                | Original Cost    | Replacement Cost  | Depreciation     | Assessment Value |
|--|------------------|-------------------|------------------|------------------|
| <b>E364 DISTR, POLES, TOWERS &amp; FXT</b> | <b>\$ 49,818</b> | <b>\$ 115,293</b> | <i>%0.709497</i> | <b>\$ 33,493</b> |
| <b>E365 DISTR, OVER CONDUCT &amp; DE</b>   | <b>\$ 77,519</b> | <b>\$ 218,395</b> | <i>%0.663999</i> | <b>\$ 73,381</b> |
| <b>E366 DISTR, UNDERGRND CONDUIT</b>       | <b>\$ 7,519</b>  | <b>\$ 16,751</b>  | <i>%0.618530</i> | <b>\$ 6,390</b>  |
| <b>E368 DISTR, PAD TRANSFORMERS</b>        | <b>\$ 14,716</b> | <b>\$ 38,688</b>  | <i>%0.709496</i> | <b>\$ 11,239</b> |
| <b>E369 DISTR, SERVICES OVER&amp;UND</b>   | <b>\$ 1,656</b>  | <b>\$ 3,579</b>   | <i>%0.663873</i> | <b>\$ 1,203</b>  |
| <b>E370 DISTR, METERS INSTALLED</b>        | <b>\$ 3,140</b>  | <b>\$ 6,135</b>   | <i>%0.755012</i> | <b>\$ 1,503</b>  |

**GRAND TOTALS FOR HEBRON NHEC 2016:**

**\$ 154,368**

**\$ 398,841**

**\$ 127,200\***

**\* Value Rounded To Nearest Hundred**



**OWNER INFORMATION** NEW HAMPSHIRE ELECTRIC COOP, 1

579 TENNEY MT HIGHWAY

PLYMOUTH, NH 03264

**LISTING HISTORY**

| Date     | Book | Page                  | Type | Price | Grantor |
|----------|------|-----------------------|------|-------|---------|
| 05/29/15 | INSP | MARKED FOR INSPECTION |      |       |         |
| 05/14/10 | JBVE |                       |      |       |         |
| 04/20/10 | INSP | MARKED FOR INSPECTION |      |       |         |
| 07/15/02 | DN-Z |                       |      |       |         |

**NOTES**

4/09 ABATEMENT DENIED;

**EXTRA FEATURES VALUATION**

| Feature Type | Units | Length x Width | Size Adj | Rate       | Cond | Market Value   | Notes |
|--------------|-------|----------------|----------|------------|------|----------------|-------|
| DISTRIBUTI   | 1     |                | 100      | 127,200.00 | 100  | 127,200        |       |
| PUBLIC ROW   | 1     |                | 100      | 12,500.00  | 100  | 12,500         |       |
|              |       |                |          |            |      | <b>139,700</b> |       |

**MUNICIPAL SOFTWARE BY AVTAR**

**HEBRON ASSESSING OFFICE**

**PARCEL TOTAL TAXABLE VALUE**

| Year | Building | Features                 | Land |
|------|----------|--------------------------|------|
| 2014 | \$ 0     | \$ 96,200                | \$ 0 |
|      |          | Parcel Total: \$ 96,200  |      |
| 2015 | \$ 0     | \$ 96,200                | \$ 0 |
|      |          | Parcel Total: \$ 96,200  |      |
| 2016 | \$ 0     | \$ 139,700               | \$ 0 |
|      |          | Parcel Total: \$ 139,700 |      |

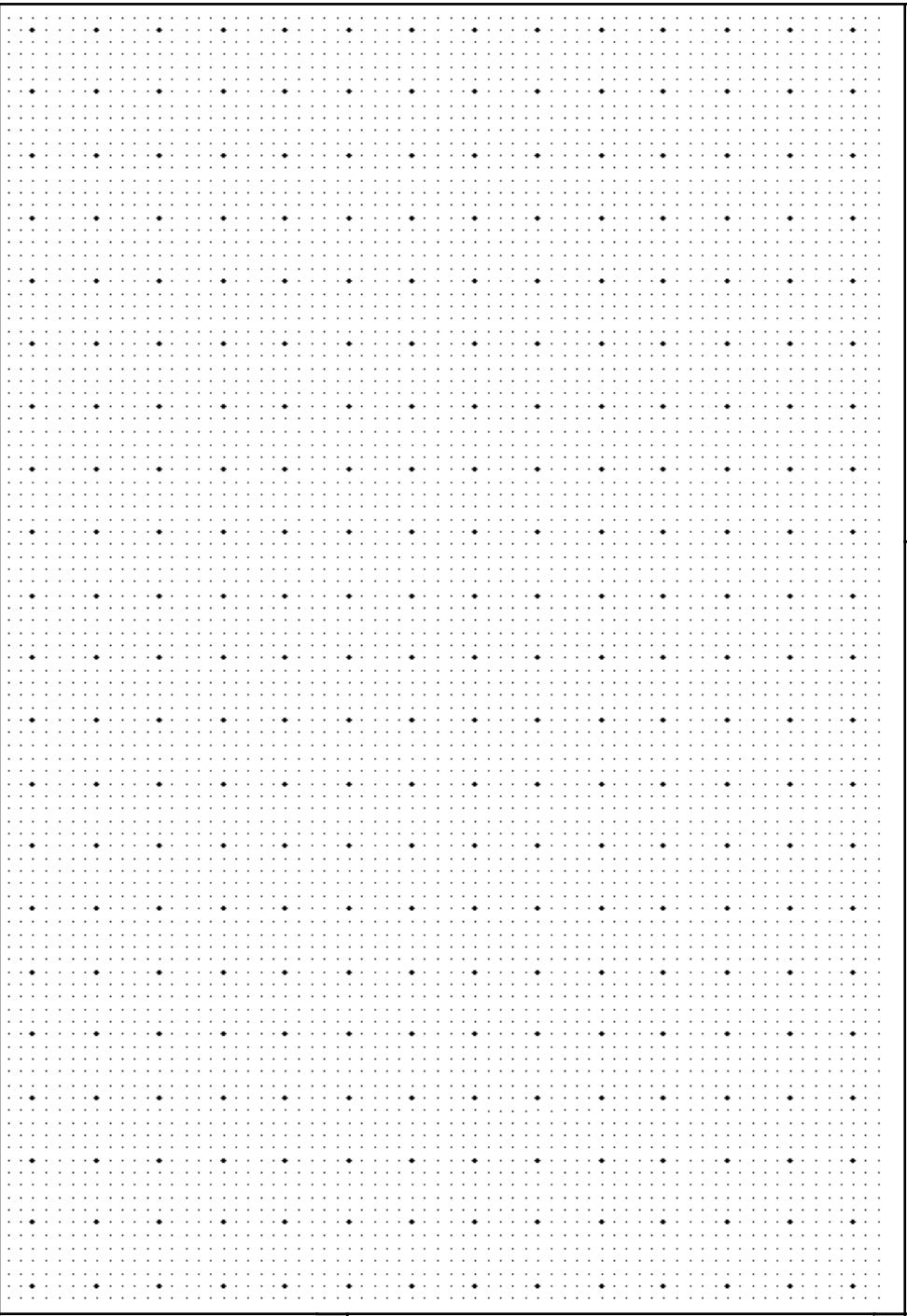
**LAND VALUATION**

Zone: RURAL DISTRICT Minimum Acreage: 2.00 Minimum Frontage: 150  
 Land Type UTILITY-ELEC Neighborhood: X  
 Site: Driveway: Road:

0 ac

| PICTURE |           | OWNER                          |       | TAXABLE DISTRICTS |            |
|---------|-----------|--------------------------------|-------|-------------------|------------|
|         |           | NEW HAMPSHIRE ELECTRIC COOP, I |       | District          | Percentage |
|         |           | 579 TENNEY MT HIGHWAY          |       | BRID-HEB VILL     | % 100      |
|         |           | PLYMOUTH, NH 03264             |       |                   |            |
| PERMITS |           |                                |       |                   |            |
| Date    | Permit ID | Permit Type                    | Notes |                   |            |
|         |           |                                |       |                   |            |

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



| BUILDING SUB AREA DETAILS         |   |
|-----------------------------------|---|
| 2016 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-EVERSOURCE-16

UTILITY VALUATION YEAR: 2016

| Description                     | Original Cost | Replacement Cost | Depreciation | Assessment Value |
|---------------------------------|---------------|------------------|--------------|------------------|
| E364 DISTR, POLES, TOWERS & FXT | \$ 374,683    | \$ 946,934       | % 0.573451   | \$ 403,914       |
| E365 DISTR, OVER CONDUCT & DE   | \$ 510,354    | \$ 1,570,014     | % 0.538179   | \$ 725,066       |
| E366 DISTR, UNDERGRND CONDUIT   | \$ 45,256     | \$ 84,000        | % 0.360798   | \$ 53,693        |
| E367 DISTR, UNDER COND & DEVIC  | \$ 139,391    | \$ 314,548       | % 0.371733   | \$ 197,620       |
| E368 DISTR, PAD TRANSFORMERS    | \$ 202,606    | \$ 202,606       | % 0.000000   | \$ 202,606       |
| E369 DISTR, SERVICES OVER&UND   | \$ 296,215    | \$ 453,818       | % 0.308743   | \$ 313,705       |
| E370 DISTR, METERS INSTALLED    | \$ 129,935    | \$ 129,935       | % 0.000000   | \$ 129,935       |
| E373 DISTR, STR LIGHTS OVERHD   | \$ 4,956      | \$ 13,132        | % 0.619098   | \$ 5,002         |
| E400 UNCLASSIFIED CONSTRUCTIO   | \$ 3,861      | \$ 3,861         | % 0.000000   | \$ 3,861         |

GRAND TOTALS FOR HEBRON-EVERSOURCE-16:

\$ 1,707,257

\$ 3,718,848

\$ 2,035,400\*

\* Value Rounded To Nearest Hundred



| OWNER INFORMATION   |                | SALES HISTORY |         |
|---|----------------|---------------|---------|
| Date  | Book Page Type | Price         | Grantor |
| PUBLIC SERVICE CO OF NH<br>DBA EVERSOURCE<br>P.O BOX 270<br>HARTFORD, CT 06141-0270 |                |               |         |

| LISTING HISTORY |                            | NOTES |
|-----------------|----------------------------|-------|
| 05/29/15        | INSP MARKED FOR INSPECTION |       |
| 05/14/10        | JBVE                       |       |
| 04/20/10        | INSP MARKED FOR INSPECTION |       |
| 06/16/09        | INSP MARKED FOR INSPECTION |       |
| 07/15/02        | DN-Z                       |       |

| EXTRA FEATURES VALUATION |       |                |          |            |      |                    |
|--------------------------|-------|----------------|----------|------------|------|--------------------|
| Feature Type             | Units | Length x Width | Size Adj | Rate       | Cond | Market Value Notes |
| DISTRIBUTI               | 100   |                |          | 20,354.00  | 100  | 2,035,400          |
| PUBLIC ROW               | 1     |                |          | 111,100.00 | 100  | 111,100            |
|                          |       |                |          |            |      | <b>2,146,500</b>   |

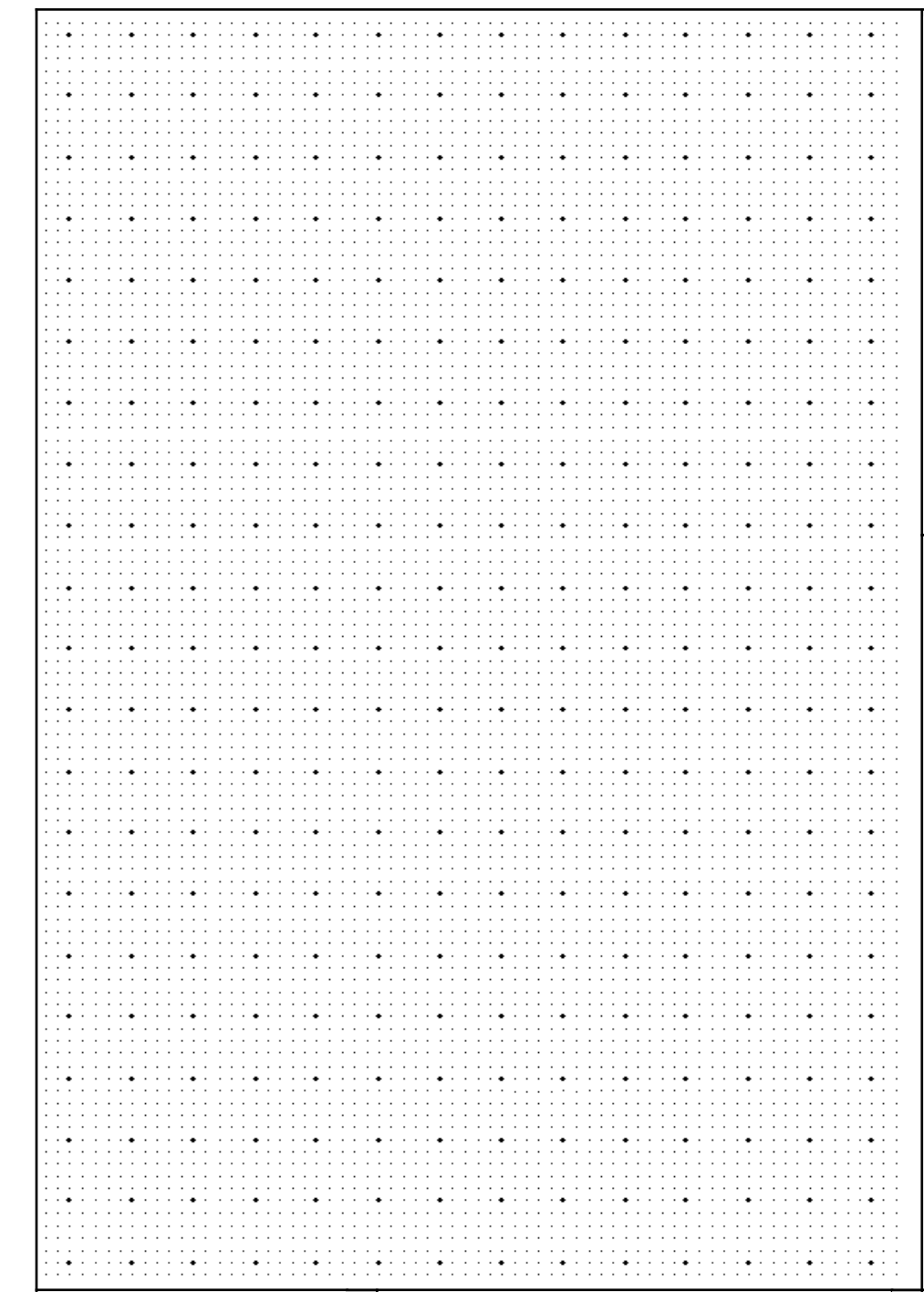
| MUNICIPAL SOFTWARE BY AVTAR |          |                            |      |
|-----------------------------|----------|----------------------------|------|
| Year                        | Building | Features                   | Land |
| 2014                        | \$ 0     | \$ 1,118,700               | \$ 0 |
|                             |          | Parcel Total: \$ 1,118,700 |      |
| 2015                        | \$ 0     | \$ 1,118,700               | \$ 0 |
|                             |          | Parcel Total: \$ 1,118,700 |      |
| 2016                        | \$ 0     | \$ 2,146,500               | \$ 0 |
|                             |          | Parcel Total: \$ 2,146,500 |      |

**LAND VALUATION**

Zone: LAKE DISTRICT Minimum Acreage: 2.00 Minimum Frontage: 150  
 Land Type: UTILITY-ELEC Neighborhood: X  
 Site: Driveway: Road:  
 Cond Ad Valorem SPI R Tax Value Notes  
 0 ac

| PICTURE  |           | OWNER   |       | TAXABLE DISTRICTS |            |
|--|-----------|---|-------|-------------------|------------|
|  |           | PUBLIC SERVICE CO OF NH<br>DBA EVERSOURCE<br>P.O BOX 270<br>HARTFORD, CT 06141-0270 |       | District          | Percentage |
|  |           |   |       | BRID-HEB VILL     | % 100      |
| PERMITS  |           |   |       |                   |            |
| Date   | Permit ID | Permit Type   | Notes |                   |            |
| <div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> <p>Year Built:</p> <p>Condition For Age:</p> <p>Physical:</p> <p>Functional:</p> <p>Economic:</p> <p>Temporary:</p> </div> <div style="width: 45%;"> <p>Baths:</p> <p>Fixtures:</p> <p>Fireplaces:</p> <p>Generators:</p> </div> </div> |           |   |       |                   |            |

| BUILDING SUB AREA DETAILS |                 |
|---------------------------|-----------------|
| Model:                    | Roof:           |
| Roof:                     | Ext:            |
| Ext:                      | Int:            |
| Int:                      | Floor:          |
| Floor:                    | Heat:           |
| Heat:                     | Bedrooms:       |
| Bedrooms:                 | Baths:          |
| Baths:                    | Extra Kitchens: |
| Extra Kitchens:           | Quality:        |
| Quality:                  | Com. Wall:      |
| Com. Wall:                | Stories:        |
| Stories:                  | Base Type:      |



| 2016 BASE YEAR BUILDING VALUATION |   |
|-----------------------------------|---|
| Year Built:                       | % |
| Condition For Age:                | % |
| Physical:                         |   |
| Functional:                       |   |
| Economic:                         |   |
| Temporary:                        | % |

# ***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     |   |
| 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.



## **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**

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

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

### **EXAMPLE:**

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

## **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.

## 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%                               |
| <b>Good</b>      | <b>28%</b>                        |
| Excellent        | 14%                               |

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

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

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

- OR -

|                                  |   |               |
|----------------------------------|---|---------------|
| Building Value                   | = | 129,900       |
| % Condition Good                 | = | x 72%         |
| <b>Depreciated Bldg. Value =</b> |   | <b>93,528</b> |

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 1<sup>st</sup> 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**

| <b># Acres</b> | <b>Value</b> |
|----------------|--------------|
| 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***

## **CAMA APPRAISAL REVIEW CARD**

### **ABBREVIATIONS, SAMPLES & DEFINITIONS**

**Notices may not be exact copies**



| OWNER INFORMATION |      | SALES HISTORY |       |       |                        |
|-------------------|------|---------------|-------|-------|------------------------|
| Date              | Book | Page          | Type  | Price | Grantor                |
| 12/30/2011        | 5276 | 0789          | U 138 |       | SCHULTE, FRANCIS ANDRE |
|                   |      |               |       |       | (8)                    |

| LISTING HISTORY |      | NOTES   |  |     |
|-----------------|------|---|--|-----|
| 05/06/15        | ERVM | LIGHT GREY; BMU - 50% DIRT; VERY OLD; DNV UFF P/HM OWNR; 4/12     |  |     |
| 04/04/12        | GRPM | SHED; 5/15- 5 NEW WINS & NEW SIDING ON 2 SIDES OF 17X17; NO OTHER |  |     |
| 04/06/05        | GRUM | CHANGES;  |  |     |
| 05/13/00        | BHRL |   |  |     |
| 08/27/96        | EST  |   |  |     |
|                 |      |   |  | (7) |

| EXTRA FEATURES VALUATION (9) |       |                |          |          |      | MUNICIPAL SOFTWARE BY AVTAR |       |  |  |
|------------------------------|-------|----------------|----------|----------|------|-----------------------------|-------|--|--|
| Feature Type                 | Units | Length x Width | Size Adj | Rate     | Cond | Market Value                | Notes |  |  |
| FIREPLACE 1-STAND            | 1     |                | 100      | 3,000.00 | 100  | 3,000                       |       |  |  |
| SHED-WOOD                    | 80    | 8 x 10         | 260      | 7.00     | 100  | 1,456                       |       |  |  |
|                              |       |                |          |          |      | <b>4,500</b>                |       |  |  |

| PARCEL TOTAL TAXABLE VALUE (10) |            |          |                          |
|---------------------------------|------------|----------|--------------------------|
| Year                            | Building   | Features | Land                     |
| 2014                            | \$ 254,600 | \$ 4,500 | \$ 320,600               |
|                                 |            |          | Parcel Total: \$ 579,700 |
| 2015                            | \$ 254,600 | \$ 4,500 | \$ 320,600               |
|                                 |            |          | Parcel Total: \$ 579,700 |
| 2016                            | \$ 254,600 | \$ 4,500 | \$ 320,600               |
|                                 |            |          | Parcel Total: \$ 579,700 |

| LAND VALUATION (11) |              |                  |      |                   |      |      |      |            |       |            |                 |                |                |       |
|---------------------|--------------|------------------|------|-------------------|------|------|------|------------|-------|------------|-----------------|----------------|----------------|-------|
| Zone:               | MU MIXED USE | Minimum Acreage: | 0.46 | Minimum Frontage: | 100  |      |      |            |       |            | Site: AVERAGE   |                |                |       |
| Land Type           | Units        | Base Rate        | NC   | Adj               | Site | Road | DWay | Topography | Cond  | Ad Valorem | SPI             | R              | Tax Value      | Notes |
| IF RES              | 0.160 ac     | 337,500          | E    | 100               | 100  | 100  | 100  | 95 --      | MILLD | 100        |                 | N              | 320,600        |       |
|                     |              |                  |      |                   |      |      |      |            |       |            | <b>0.160 ac</b> | <b>320,600</b> | <b>320,600</b> |       |

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

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.

Map: 000013

Lot: 000016

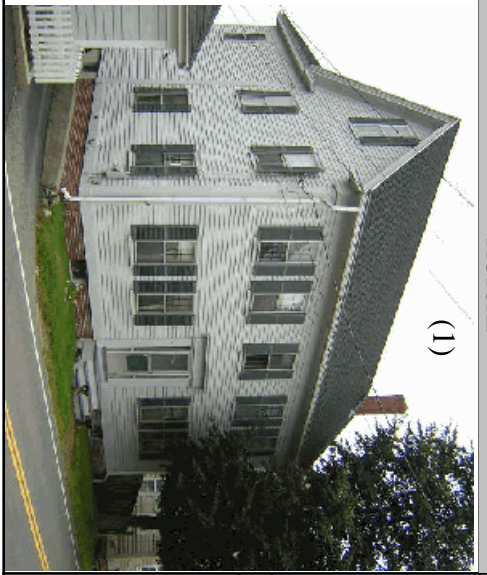
Sub: 000000

Card: 1 of 1

1 MAIN STREET

ANYTOWN

Printed: 8/19/2016



PICTURE

OWNER  
DOW, JOHN  
1 MAIN STREET  
ANYTOWN, NH 03123

OWNER

TAXABLE DISTRICTS

| District | Percentage |
|----------|------------|
| (2)      | (3)        |

PERMITS (5)

| Date | Permit ID | Permit Type | Notes |
|------|-----------|-------------|-------|
|      |           |             |       |

BUILDING DETAILS

Model: 2 STORY COLONIAL  
 Roof: GABLE OR HIP/ASPHALT  
 Ext: CLAP BOARD  
 Int: PLASTERED  
 Floor: PINE/SOFT WD/LINOLEUM OR SIM  
 Heat: OIL/STEAM  
 Bedrooms: 4 Baths: 2.0  
 Extra Kitchens: Fireplaces:  
 A/C: No Generators:  
 Quality: A6 EXC+20  
 Com. Wall:  
 Size Adj: 1.0408 Base Rate: RSA 86,000  
 Bidg. Rate: 1,5187  
 Sq. Foot Cost: \$ 130.61

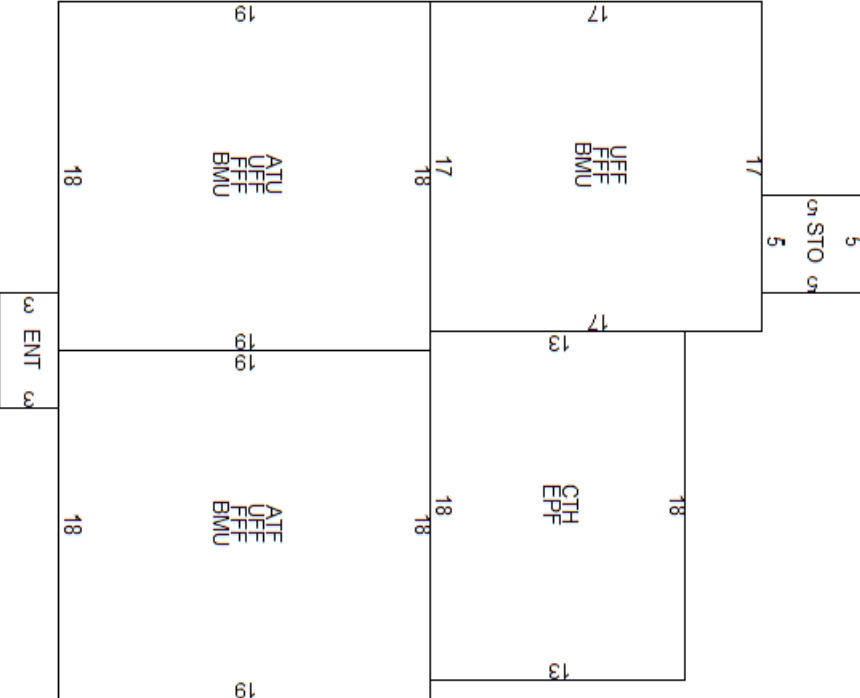
BUILDING SUB AREA DETAILS

| ID  | Description    | Area  | Adj. | Effect. |
|-----|----------------|-------|------|---------|
| STO | STORAGE AREA   | 25    | 0.25 | 6       |
| UFF | UPPER FLR FIN  | 973   | 1.00 | 973     |
| FFF | FST FLR FIN    | 973   | 1.00 | 973     |
| CTH | CATHEDRAL      | 234   | 0.10 | 23      |
| BMU | BSMNT          | 973   | 0.15 | 146     |
| ATF | ATTIC FINISHED | 342   | 0.25 | 86      |
| ATU | ATTIC          | 342   | 0.10 | 34      |
| ENT | ENTRY LANDING  | 18    | 0.10 | 2       |
| EPF | ENCLOSED       | 234   | 0.70 | 164     |
|     |                | 4,114 |      | 2,407   |

(7)

2011 BASE YEAR BUILDING VALUATION (8)

Market Cost New: \$ 314,378  
 Year Built: 1850  
 Condition For Age: VERY GOOD 19 %  
 Physical:  
 Functional:  
 Economic:  
 Temporary:  
 Total Depreciation: 19 %  
 Building Value: \$ 254,600



(6)

- 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,

based on the local market data. The base year is the year of the last valuation update and the year from which the age depreciation of the building is computed.

- Normal - Depreciation based on the age and condition of the building.
- Physical - Is added depreciation to account for the loss in value due to wear and tear and the forces of nature.
- Functional - Added depreciation is the loss in value due to the inability of the structure to perform adequately the function for which it is used, based on problems with design, layout and/or use of the buildings.
- Economic - Added depreciation based on factors influencing value that are external to the property and generally not controlled by the owner.
- Temporary - Generally used for a building in a transitional phase such as renovation, remodeling or new construction not completed as of April 1st. It is expected to change yearly as construction is completed.

This approach ensures consistent age depreciation, but also allows the supervisor to make individual added depreciation on final field review, as deemed needed for each property. See *Section 4 - Depreciation - Manual Calculation*

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

$$\begin{array}{r} \text{Building Market Cost New} \quad = \$227,000 \\ \text{Total Depreciation} = 21\% \quad \quad \quad \underline{\times .79} \quad (100\% - 21\% = 79\% \text{ or } .79) \\ \quad \quad \quad \quad \quad \quad \quad \quad \quad \quad \quad \quad \$179,330 \end{array}$$

Rounded to \$179,300 = Building Assessment

|  |
|--|
| <b>GENERAL<br/>COMMONLY USED ABBREVIATIONS</b> |
|--|

|           |                        |      |                               |
|-----------|------------------------|------|-------------------------------|
| 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  
25 MAIN STREET  
ANYTOWN, NH 03123

DOW, JOHN  
1 MAIN STREET  
ANYTOWN, NH 03123

Map Lot Sub : 0000U3 000006 000000

**April 1, 2016**

**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 Tuesday, 4/12/16 thru Thursday, 4/14/16 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 - NOTICE OF PRELIMINARY VALUES

Town Of Anytown  
Board of Selectmen  
123 Main Street  
Anytown, NH 03123

DOW, JOHN  
1 MAIN STREET  
ANYTOWN, NH 03123

Map Lot Sub : 0000U3 000006 000000

## NOTICE OF PRELIMINARY ASSESSMENT VALUES

**May 9, 2016**

Dear Property Owner:

The **Town of Anytown** has contracted with Avitar Associates to perform a townwide update of values. The new assessed values established for your property during the recent update are listed below. To view your property record card online, go to Avitar's Website at [www.avitarassociates.com](http://www.avitarassociates.com), click **ONLINE DATA, then click Logon & Subscriber**. Enter the **Username Anytown & the Password anytown**. Access to the website will be for the next 30 days from the date of this notice. If you do not have access to the internet, listings of all assessments are available for review at the Town Office. Internet access may also be available at the Library during normal business hours.

Should you feel an error exists or should you like to make an appointment to review your assessment, you should call **603-555-5555 starting on Mon, 5/16/16 thru, Thurs, 5/19/16 from 8:00 am to 4:30 pm** to arrange an appointment. Reviews will be held **BY APPOINTMENT ONLY** at the **Anytown Town Hall** at a later date. Please keep in mind the phone number will only be answered during the times listed above. If you cannot call during this time frame, please put your specific concerns in writing and we will review them. Do not attempt to fax a request for appointment during or after the date above.

If you call for an appointment to review your assessment, please be patient trying to reach our scheduler. Invariably, the phone line is very busy in the first hours of scheduling, so please be prepared to call back later during the scheduling period.

Please note that you should not multiply your new assessment by the old tax rate, as it will produce an erroneous tax amount. **The newly established values will not be implemented until the December bill.**

Thank you for your cooperation.

Land Value: \$ 151,300

Other Value: \$ 209,400

Total Parcel Value: \$ 360,700



# SAMPLE - SECOND NOTICE OF VALUE AFTER PRELIMINARY HEARINGS

Town of Anytown  
Office of the Selectmen  
P.O. Box 2  
Anytown, NH 03123

DOW, JOHN  
1 MAIN STREET  
ANYTOWN, NH 03123

Map Lot Sub : 000001 000001 000001

**June 24, 2016**

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).

**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.

**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.

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

**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”.

**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.

**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.

**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 4/1/2016.

Sales that occurred between 4/1/2014 and 9/1/2016 were used.

Total Number of Qualified Sales Used 33 sales were used.

## **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        | Sale Price | Assessment | I | Q | Unqualified Description | Prior Year Assessment |
|-------|----------------------|--------|--------|------|-------|-----|----|-----|-----------|------------|------------|---|---|-------------------------|-----------------------|
|       | Sale Note            |        |        |      |       |     |    |     | Eff. Area |            | Sale Date  |   |   | Grantor                 |                       |
| 0.978 | 000001               | 000013 | 000001 | 03   | 2.51  | R1  | G  |     |           | \$ 55,000  | \$ 53,800  | V | Q | FISHER, LORRAINE        | \$ 57,800             |
| 0.910 | 000001               | 000013 | 000004 | 03   | 12.00 | R1  | E  | RSA | B         | \$ 288,533 | \$ 262,700 | I | Q | BODIE, ELAINE           | \$ 248,600            |
|       | MLS#4376088; 37 DOM; |        |        |      |       |     |    |     |           |            |            |   |   |                         |                       |
| 0.922 | 000001               | 0000BR | 000002 | 03   | 3.39  | R1  | F  | RSA | C         | \$ 305,000 | \$ 281,300 | I | Q | DRAGON, ROBERT J.       | \$ 292,900            |
|       | 2,708                |        |        |      |       |     |    |     |           |            |            |   |   |                         |                       |
| 0.990 | 000005               | 000006 | 000001 | 04   | 0.00  | R1  | E  | RCT | D         | \$ 455,000 | \$ 450,500 | I | Q | HOWARD, NANCY - TRUSTE  | \$ 410,400            |
|       | 1,735                |        |        |      |       |     |    |     |           |            |            |   |   |                         |                       |
| 1.048 | 000005               | 000006 | 000002 | 04   | 0.00  | R1  | E  | RCT | D         | \$ 425,000 | \$ 445,600 | I | Q | WIP, LLC                | \$ 401,600            |
|       | 1,667                |        |        |      |       |     |    |     |           |            |            |   |   |                         |                       |
| 1.011 | 000007               | 000024 | 000003 | 04   | 0.00  | R1  | E  | RCT | A         | \$ 147,000 | \$ 148,600 | I | Q | NORDSTROM, CARL H & ME  | \$ 127,100            |
|       | 564                  |        |        |      |       |     |    |     |           |            |            |   |   |                         |                       |
| 0.983 | 000007               | 000024 | 000008 | 04   | 0.00  | R1  | E  | RCT | A         | \$ 185,000 | \$ 181,900 | I | Q | MORSE, JAMES D          | \$ 165,100            |
|       | 1,440                |        |        |      |       |     |    |     |           |            |            |   |   |                         |                       |
| 1.045 | 000007               | 000024 | 000015 | 04   | 0.00  | R1  | E  | RSA | B         | \$ 355,000 | \$ 371,000 | I | Q | KOCH, JAMES D           | \$ 299,600            |
|       | 1,577                |        |        |      |       |     |    |     |           |            |            |   |   |                         |                       |
| 0.994 | 000007               | 000024 | 000017 | 04   | 0.00  | RIW | E  | RSA | B         | \$ 735,000 | \$ 730,800 | I | Q | M&S GREEN REALTY TRUST  | \$ 757,800            |
|       | 2,725                |        |        |      |       |     |    |     |           |            |            |   |   |                         |                       |
| 0.998 | 000007               | 000SHV | 000008 | 04   | 0.00  | R1  | E  | RSA | A         | \$ 280,000 | \$ 279,300 | I | Q | PARKINSON, THOMAS TRUS  | \$ 217,600            |
|       | 592                  |        |        |      |       |     |    |     |           |            |            |   |   |                         |                       |
| 0.988 | 000008               | 000008 | 000004 | 03   | 6.35  | R1  | E  |     |           | \$ 165,000 | \$ 163,100 | V | Q | DONOVAN, BRIAN J        | \$ 213,400            |
|       | 11/23/2015           |        |        |      |       |     |    |     |           |            |            |   |   |                         |                       |
| 1.043 | 000008               | 000016 | 000004 | 03   | 2.26  | R1  | D  |     |           | \$ 35,000  | \$ 36,500  | V | Q | RYAN, ROBERT & MARGARE  | \$ 47,300             |
|       | 04/08/2016           |        |        |      |       |     |    |     |           |            |            |   |   |                         |                       |
| 0.914 | 000008               | 0000LM | 000005 | 03   | 2.53  | R1  | G  | RSA | C         | \$ 260,000 | \$ 237,600 | I | Q | MOONEY, GLORIA T.       | \$ 250,600            |
|       | MLS#4497625 - 8 DOM  |        |        |      |       |     |    |     |           |            |            |   |   |                         |                       |
|       | 2,079                |        |        |      |       |     |    |     |           |            |            |   |   |                         |                       |
| 1.091 | 000009               | 000011 | 000000 | 03   | 65.00 | R1  | E  | RSA | B         | \$ 350,000 | \$ 381,800 | I | Q | JOHNS, RONALD           | \$ 554,100            |
|       | 2,353                |        |        |      |       |     |    |     |           |            |            |   |   |                         |                       |
| 0.998 | 000017               | 000037 | 000000 | 03   | 3.00  | RIW | E  | RSA | A         | \$ 54,000  | \$ 53,900  | V | Q | HAMBLETT, EVELYN        | \$ 56,900             |
|       | 1,335                |        |        |      |       |     |    |     |           |            |            |   |   |                         |                       |
| 1.002 | 000017               | 000041 | 000000 | 03   | 2.00  | R1  | E  | RSA | B         | \$ 179,933 | \$ 180,300 | I | Q | DE-MARCO, RALPH A.      | \$ 193,700            |
|       | 167 DOM              |        |        |      |       |     |    |     |           |            |            |   |   |                         |                       |
|       | 1,322                |        |        |      |       |     |    |     |           |            |            |   |   |                         |                       |
| 0.832 | 000017               | 000057 | 000000 | 01   | 3.50  | R2  | F  | RSA | B         | \$ 325,000 | \$ 270,400 | I | Q | JACOB TTEES, SHIRLEY &  | \$ 311,800            |
|       | 2,560                |        |        |      |       |     |    |     |           |            |            |   |   |                         |                       |
|       | 05/28/2014           |        |        |      |       |     |    |     |           |            |            |   |   |                         |                       |
| 1.096 | 000017               | 0000SB | 000002 | 03   | 1.40  | R1  | E  | RSA | A         | \$ 152,933 | \$ 167,600 | I | Q | SCHNEIDER, JOHN D.      | \$ 173,200            |
|       | 8 DOM                |        |        |      |       |     |    |     |           |            |            |   |   |                         |                       |
|       | 1,314                |        |        |      |       |     |    |     |           |            |            |   |   |                         |                       |
|       | 06/26/2015           |        |        |      |       |     |    |     |           |            |            |   |   |                         |                       |
| 0.706 | 000017               | 0000SB | 000004 | 03   | 1.80  | R1  | E  | RSA | A         | \$ 70,000  | \$ 49,400  | V | Q | WILLIAMS, KYLE A.       | \$ 236,100            |
|       | 1,861                |        |        |      |       |     |    |     |           |            |            |   |   |                         |                       |
|       | 04/30/2014           |        |        |      |       |     |    |     |           |            |            |   |   |                         |                       |
| 0.990 | 000018               | 000030 | 000009 | 03   | 6.39  | R1  | G  | RSA | B         | \$ 245,000 | \$ 242,500 | V | Q | BOLTON, JR., EDWARD L.  | \$ 260,700            |
|       | 2,827                |        |        |      |       |     |    |     |           |            |            |   |   |                         |                       |
|       | 04/24/2015           |        |        |      |       |     |    |     |           |            |            |   |   |                         |                       |

| Ratio | Map<br>Sale Note | Lot                    | Sub    | Zone | Acres | LC  | NC | BR  | SH    | Sale Price | Assessment<br>Sale Date  | I | Q | Unqualified Description<br>Grantor | Prior Year Assessment |
|-------|------------------|------------------------|--------|------|-------|-----|----|-----|-------|------------|--------------------------|---|---|------------------------------------|-----------------------|
| 0.888 | 000018           | 000030                 | 00HH03 | 03   | 7.20  | R1  | F  | RSA | D     | \$ 65,000  | \$ 57,700<br>08/01/2014  | V | Q | PFROMMER, MICHAEL T                | \$ 62,700             |
|       |                  |                        |        |      |       |     |    |     | 3,226 |            |                          |   |   |                                    |                       |
| 0.978 | 000020           | 000013                 | 000000 | 04   | 1.02  | RIW | E  | RSA | D     | \$ 416,200 | \$ 407,000<br>06/05/2015 | I | Q | BRODERICK, NATALIE Y.              | \$ 389,000            |
|       |                  | 12 DOM                 |        |      |       |     |    |     | 1,330 |            |                          |   |   |                                    |                       |
| 1.029 | 000020           | 000BMR                 | 000005 | 04   | 3.00  | R1  | E  |     |       | \$ 45,000  | \$ 46,300<br>03/27/2015  | V | Q | ZERMANI, DOMINIC & COL             | \$ 50,600             |
| 1.163 | 000020           | 000BMR                 | 0001-1 | 04   | 3.18  | R1  | E  | RSA | C     | \$ 40,000  | \$ 46,500<br>05/07/2014  | V | Q | BRODERICK, PATRICE                 | \$ 114,400            |
|       |                  |                        |        |      |       |     |    |     | 2,423 |            |                          |   |   |                                    |                       |
| 0.974 | 000023           | 000009                 | 000000 | 03   | 1.06  | R1  | E  | MHS | A     | \$ 110,000 | \$ 107,100<br>10/15/2015 | I | Q | CAPSALIS, MICHAEL                  | \$ 110,900            |
|       |                  |                        |        |      |       |     |    |     | 1,074 |            |                          |   |   |                                    |                       |
| 1.016 | 000024           | 000007                 | 000000 | 03   | 0.50  | RIW | A  | RSA | B     | \$ 85,533  | \$ 86,900<br>08/24/2016  | I | Q | MCQUILLEN, DENNIS & ST             | \$ 87,600             |
|       |                  |                        |        |      |       |     |    |     | 593   |            |                          |   |   |                                    |                       |
| 1.217 | 000024           | 0000CM                 | 000001 | 03   | 1.24  | R1  | E  |     |       | \$ 39,933  | \$ 48,600<br>10/13/2015  | V | Q | RAYMOND, MATTHEW                   | \$ 59,300             |
| 1.050 | 000024           | 0000CM                 | 000002 | 03   | 1.11  | R1  | E  | RSA | B     | \$ 163,000 | \$ 171,200<br>01/16/2015 | I | Q | QUELETTE, ANN MARIE                | \$ 191,000            |
|       |                  | 203 DOM                |        |      |       |     |    |     | 1,425 |            |                          |   |   |                                    |                       |
| 1.033 | 00017A           | 000007                 | 000000 | 04   | 1.00  | R1  | E  | RSA | E     | \$ 320,000 | \$ 330,700<br>08/20/2014 | I | Q | PARMENTER, MARK & SHER             | \$ 377,500            |
|       |                  |                        |        |      |       |     |    |     | 4,678 |            |                          |   |   |                                    |                       |
| 0.982 | 00019A           | 000027                 | 000000 | 04   | 0.39  | RIA | D  | RSA | D     | \$ 411,000 | \$ 403,800<br>08/19/2014 | I | Q | POWELL, JEFFREY A                  | \$ 398,400            |
|       |                  |                        |        |      |       |     |    |     | 2,938 |            |                          |   |   |                                    |                       |
| 1.013 | 00019A           | 000035                 | 000000 | 04   | 4.10  | RIW | D  | RSA | C     | \$ 439,000 | \$ 444,600<br>08/19/2014 | I | Q | SMITH, PAUL & STEPHANI             | \$ 403,200            |
|       |                  | SALE INCLUDED 19A-34-1 |        |      |       |     |    |     | 1,600 |            |                          |   |   |                                    |                       |
| 0.986 | 00019A           | 0000BW                 | 000011 | 04   | 0.34  | RIA | E  | RSA | A     | \$ 200,000 | \$ 197,200<br>06/12/2014 | I | Q | DAIGLE, CAROLYN A.                 | \$ 262,500            |
|       |                  |                        |        |      |       |     |    |     | 1,160 |            |                          |   |   |                                    |                       |
| 1.024 | 00019A           | 0000BW                 | 000027 | 04   | 0.40  | RIA | D  | RSA | A     | \$ 210,000 | \$ 215,100<br>07/14/2016 | I | Q | FOLEY TRUSTEE, THERESA             | \$ 241,200            |
|       |                  | NO MLS-PRIVATE SALE;   |        |      |       |     |    |     | 1,359 |            |                          |   |   |                                    |                       |

Hebron Sales Analysis Report

| Ratio     | Map    | Lot    | Sub    | Zone | Acres  | LC   | NC | BR  | SH | Sale Price | Assessment | I       | Q | Unqualified Description                     | Prior Year Assessment |
|-----------|--------|--------|--------|------|--------|------|----|-----|----|------------|------------|---------|---|---|-----------------------|
| Sale Note |        |        |        |      |        |      |    |     |    | EFF. Area  | Sale Date  | Grantor |   |   |                       |
| 0.000     | 000007 | 0000HP | 35INT2 | 04   | 0.00   | R1   | E  |     |    | \$ 1       | \$ 0       | V       | U | FAMILY/RELAT GRNTR/E GARDNER, RICHARD E. AN | \$ 0                  |
| 0.000     | 000007 | 0000HP | 35INT2 | 04   | 0.00   | R1   | E  |     |    | \$ 1       | \$ 0       | V       | U | FAMILY/RELAT GRNTR/E GARDNER, MARIE T.      | \$ 0                  |
| 0.000     | 00018A | 000002 | 00000A | 04   | 0.03   | EX-M | E  |     |    | \$ 136,533 | \$ 0       | V       | U | MULTIPLE PARCELS HILLIER, JAY D.            | \$ 0                  |
| 0.070     | 000002 | 000005 | 000000 | 03   | 2.62   | R1   | X  |     |    | \$ 60,000  | \$ 4,200   | V       | U | MULTI-TOWN PROPERTY ALBEE, JR, PARKER B.    | \$ 4,500              |
| 0.073     | 000024 | 000016 | 000000 | 03   | 1.68   | R1   | X  |     |    | \$ 36,933  | \$ 2,700   | V       | U | MULTI-TOWN PROPERTY THE SECRETARY OF VETER  | \$ 2,900              |
| 0.116     | 000002 | 000019 | 000000 | 04   | 1.20   | R1   | E  |     |    | \$ 190,000 | \$ 22,000  | V       | U | MPC-CAN SELL SEPRITLY CTIMORTGAGE, INC.     | \$ 0                  |
| 0.126     | 00019A | 000034 | 000001 | 04   | 5.00   | R1   | E  |     |    | \$ 439,000 | \$ 55,300  | V       | U | MULTIPLE PARCELS BROWNELL, DAVID F ET A     | \$ 74,900             |
| 0.223     | 000007 | 000031 | 000000 | 04   | 2.57   | R1   | E  |     |    | \$ 215,000 | \$ 48,000  | V       | U | MULTIPLE PARCELS CHADWICK, SANDY            | \$ 56,100             |
| 0.258     | 000023 | 0000RM | 000001 | 03   | 5.70   | R1W  | E  |     |    | \$ 250,000 | \$ 64,500  | V       | U | UNCLASSFYD EXCLUSION GEMPKA, EDWARD R.      | \$ 66,800             |
| 0.543     | 000017 | 000001 | 000000 | 03   | 19.28  | R1W  | C  | RSA | A  | \$ 388,000 | \$ 210,700 | I       | U | IMPROVED POST SALE FRAZIAN, RUSSELL         | \$ 254,900            |
| 0.724     | 000020 | 000BMV | 000003 | 03   | 2.15   | R1   | F  |     |    | \$ 80,000  | \$ 57,900  | V       | U | ABUTTER SALE SPENCER, DOUGLASM & C          | \$ 85,200             |
| 0.783     | 000023 | 000010 | 000000 | 03   | 11.00  | R1W  | E  | RSA | E  | \$ 350,000 | \$ 273,900 | I       | U | FAMILY/RELAT GRNTR/E TRUSSELL, FRANCIS & RU | \$ 310,800            |
| 0.799     | 000021 | 000001 | 000000 | 03   | 474.00 | CUMO | X  |     |    | \$ 454,000 | \$ 362,700 | V       | U | MULTI-TOWN PROPERTY EWP RENEWABLE CORPORAT  | \$ 383,900            |
| 0.802     | 000017 | 000037 | 000000 | 03   | 3.00   | R1W  | E  | RSA | A  | \$ 189,266 | \$ 151,700 | I       | U | IMPROVED POST ASMT NYBERG, JAMES            | \$ 56,900             |
| 0.854     | 000002 | 000021 | 000000 | 04   | 1.21   | R1   | E  | RSA | D  | \$ 281,133 | \$ 240,100 | I       | U | FORECLOSURE PRUDEN, JULIET E.               | \$ 418,700            |
| 0.886     | 000001 | 000008 | 000000 | 03   | 5.30   | R1   | E  | RSA | B  | \$ 249,000 | \$ 220,600 | I       | U | IMPROVED POST ASMT GALANTE, RICHARD J       | \$ 235,900            |
| 0.911     | 000001 | 000013 | 000004 | 03   | 12.00  | R1   | E  | RSA | B  | \$ 288,500 | \$ 262,700 | I       | U | BUSIN AFFIL GRNTR/E SANTUCCI, FREDERICK A.  | \$ 248,600            |
| 0.983     | 000001 | 0000BP | 001-01 | 03   | 1.86   | R1   | E  | RSA | E  | \$ 229,864 | \$ 225,900 | I       | U | DEED INLIEU FORECLSR SARGENT, JAYSON E.     | \$ 235,700            |
| 1.008     | 000007 | 000030 | 000000 | 04   | 5.02   | R1   | E  | RSA | A  | \$ 215,000 | \$ 216,800 | I       | U | MULTIPLE PARCELS CHADWICK, SANDY            | \$ 227,200            |
| 1.030     | 000023 | 000009 | 000000 | 03   | 1.06   | R1   | E  | MHS | A  | \$ 104,000 | \$ 107,100 | I       | U | DEED INLIEU FORECLSR TOWLE, JAMES           | \$ 110,900            |

| Ratio      | Map  | Lot    | Sub    | Zone | Acres  | LC  | NC | BR  | SH | Eff. Area | Sale Price | Assessment  | I | Q | Unqualified Description | Prior Year Assessment |
|------------|--|--------|--------|------|--------|-----|----|-----|----|-----------|------------|-------------|---|---|-------------------------|-----------------------|
| 1.042      | 000020   | 000003 | 000000 | 03   | 130.00 | R1  | C  | RSA | A  |           | \$200,000  | \$208,300   | V | U | IMPROVED POST SALE      | \$191,200             |
|            | ALSO PURCHASED TAX MAP 20 LOT 020 ON SEPARATE DEED     |        |        |      |        |     |    |     |    |           |            |             |   |   |                         |                       |
| 1.056      | 000001   | 000007 | 000000 | 03   | 1.16   | R1  | E  | RSA | A  |           | \$37,200   | \$39,300    | V | U | ABUTTER SALE            | \$37,200              |
|            | GALANTE, RICHARD J                                     |        |        |      |        |     |    |     |    |           |            |             |   |   |                         |                       |
| 1.095      | 000024   | 000019 | 000000 | 03   | 1.00   | R1  | E  | RSA | A  |           | \$225,000  | \$246,400   | I | U | UNCLASSFYD EXCLUSION    | \$258,400             |
|            | SALE WITH 23.RM.001; SHORT SALE                        |        |        |      |        |     |    |     |    |           |            |             |   |   |                         |                       |
|            | 2,270  |        |        |      |        |     |    |     |    |           |            |             |   |   |                         |                       |
| 1.159      | 000008   | 00001M | 000014 | 03   | 2.00   | R1  | G  | RSA | B  | 1,927     | \$200,000  | \$231,800   | I | U | ESTATE SALE/FDCY COV    | \$243,000             |
|            | MACDOUGALL, GORDON C                                   |        |        |      |        |     |    |     |    |           |            |             |   |   |                         |                       |
| 1.181      | 000001   | 0000BR | 000006 | 03   | 3.34   | R1  | F  | RSA | B  | 3,230     | \$255,000  | \$301,200   | I | U | IMPROVED POST SALE      | \$367,700             |
|            | 223 DOM  |        |        |      |        |     |    |     |    |           |            |             |   |   |                         |                       |
|            | DESOUZA, KANE M  |        |        |      |        |     |    |     |    |           |            |             |   |   |                         |                       |
| 1.201      | 000018   | 0000MF | 000007 | 03   | 231.80 | R1  | F  |     |    |           | \$200,000  | \$240,200   | I | U | UNCLASSFYD EXCLUSION    | \$283,100             |
|            | SHORT SALE   |        |        |      |        |     |    |     |    |           |            |             |   |   |                         |                       |
|            | DELAJE, NEAL R.  |        |        |      |        |     |    |     |    |           |            |             |   |   |                         |                       |
| 1.204      | 000017   | 000001 | 000000 | 03   | 19.28  | R1W | C  | RSA | A  |           | \$174,933  | \$210,700   | I | U | RSA 79-B CONSRV ESMT    | \$254,900             |
|            | ALSO PURCHASED CONSERVATION EASEMENT ON TAX MAP        |        |        |      |        |     |    |     |    |           |            |             |   |   |                         |                       |
|            | 1,298  |        |        |      |        |     |    |     |    |           |            |             |   |   |                         |                       |
|            | FRAZIAN, RUSSELL                                       |        |        |      |        |     |    |     |    |           |            |             |   |   |                         |                       |
| 1.264      | 000002   | 000021 | 000000 | 04   | 1.21   | R1  | E  | RSA | D  | 5,513     | \$190,000  | \$240,100   | I | U | FINANCIAL CO GRNTR/E    | \$418,700             |
|            | CITIMORTGAGE, INC.                                     |        |        |      |        |     |    |     |    |           |            |             |   |   |                         |                       |
| 1.332      | 000017   | 000063 | 000000 | 03   | 2.50   | R1  | F  | RSA | A  |           | \$115,000  | \$153,200   | I | U | INSUFcnt MKT EXPOSUR    | \$161,500             |
|            | NO.MLS.-SELLER BOUGHT LOW 12/10/14 & FLIPPED;          |        |        |      |        |     |    |     |    |           |            |             |   |   |                         |                       |
|            | 1,000  |        |        |      |        |     |    |     |    |           |            |             |   |   |                         |                       |
|            | SWARTZ, III, ALFRED W.                                 |        |        |      |        |     |    |     |    |           |            |             |   |   |                         |                       |
| 1.393      | 000017   | 000063 | 000000 | 03   | 2.50   | R1  | F  | RSA | A  |           | \$110,000  | \$153,200   | I | U | ESTATE SALE/FDCY COV    | \$161,500             |
|            | MLS#4388933 - 13DOM FROM ASKING \$119,900; BUYER FLIPP |        |        |      |        |     |    |     |    |           |            |             |   |   |                         |                       |
|            | 1,000  |        |        |      |        |     |    |     |    |           |            |             |   |   |                         |                       |
|            | BRALEY, FLORA R. 2010                                  |        |        |      |        |     |    |     |    |           |            |             |   |   |                         |                       |
| 1.590      | 000018   | 000010 | 000000 | 04   | 1.77   | R1A | E  | RSA | A  | 1,336     | \$136,533  | \$217,100   | I | U | IMPROVED POST SALE      | \$255,800             |
|            | HILLIER, JAY D.  |        |        |      |        |     |    |     |    |           |            |             |   |   |                         |                       |
| 1.697      | 000008   | 000016 | 000006 | 03   | 1.98   | R1  | D  | MRV | A  | 228       | \$30,000   | \$50,900    | V | U | LESS THAN 100% INT      | \$44,000              |
|            | BITTORIE, JOHN   |        |        |      |        |     |    |     |    |           |            |             |   |   |                         |                       |
| 2.429      | 000017   | 0000SB | 000001 | 03   | 1.00   | R1  | E  | RSA | A  | 1,747     | \$65,000   | \$157,900   | I | U | ABUTTER SALE            | \$177,700             |
|            | BOULANGER, GERARD J.&                                  |        |        |      |        |     |    |     |    |           |            |             |   |   |                         |                       |
| 3.178      | 00019A   | 000028 | 000000 | 04   | 0.25   | R1A | D  | RSA | A  | 431       | \$50,000   | \$158,900   | I | U | ABUTTER SALE            | \$182,600             |
|            | OBRIEN, SUSAN B  |        |        |      |        |     |    |     |    |           |            |             |   |   |                         |                       |
| 3.274      | 000008   | 0000LM | 000012 | 03   | 1.65   | R1  | G  | RSA | C  | 2,029     | \$68,000   | \$222,600   | I | U | LESS THAN 100% INT      | \$231,400             |
|            | 1/2 INTEREST ONLY                                      |        |        |      |        |     |    |     |    |           |            |             |   |   |                         |                       |
|            | LUTHER, WILLIAM & KARE                                 |        |        |      |        |     |    |     |    |           |            |             |   |   |                         |                       |
| 3.809      | 000006   | 000006 | 000000 | 04   | 1.90   | R1W | E  | RSA | E  | 3,606     | \$289,067  | \$1,101,200 | I | U | FAMIL Y/RELAT GRNTR/E   | \$1,104,000           |
|            | LINDSAY, SETON D. - LI                                 |        |        |      |        |     |    |     |    |           |            |             |   |   |                         |                       |
| 4.371      | 000017   | 000001 | 000000 | 03   | 19.28  | R1W | C  | RSA | A  | 1,298     | \$48,200   | \$210,700   | I | U | BUSIN AFFIL GRNTR/E     | \$254,900             |
|            | GAW SPE, LLC   |        |        |      |        |     |    |     |    |           |            |             |   |   |                         |                       |
| 7.453      | 000020   | 000020 | 000000 | 03   | 18.20  | R1  | C  |     |    |           | \$23,533   | \$175,400   | V | U | IMPROVED POST SALE      | \$88,000              |
|            | ALSO PURCHASED TAX MAP 20 LOT 003 ON SEPARATE DEED     |        |        |      |        |     |    |     |    |           |            |             |   |   |                         |                       |
|            | 09/09/2014   |        |        |      |        |     |    |     |    |           |            |             |   |   |                         |                       |
|            | PHILP, JOHN NICHOLAS S                                 |        |        |      |        |     |    |     |    |           |            |             |   |   |                         |                       |
| 9.400.000  | 000014   | 000010 | 000000 | 03   | 0.20   | R1W | A  |     |    |           | \$1        | \$9,400     | V | U | NONMKT TRUST GRNTR/E    | \$17,200              |
|            | 07/05/2016   |        |        |      |        |     |    |     |    |           |            |             |   |   |                         |                       |
|            | PARADIS, DANIEL A                                      |        |        |      |        |     |    |     |    |           |            |             |   |   |                         |                       |
| 22,000.000 | 000002   | 000019 | 000000 | 04   | 1.20   | R1  | E  |     |    |           | \$1        | \$22,000    | V | U | FORECLOSURE             | \$0                   |
|            | 05/07/2015   |        |        |      |        |     |    |     |    |           |            |             |   |   |                         |                       |
|            | PRUDEN/FORECLOSURE                                     |        |        |      |        |     |    |     |    |           |            |             |   |   |                         |                       |
| 36,500.000 | 000008   | 000016 | 000004 | 03   | 2.26   | R1  | D  |     |    |           | \$1        | \$36,500    | V | U | LESS THAN 100% INT      | \$47,300              |
|            | 07/28/2014   |        |        |      |        |     |    |     |    |           |            |             |   |   |                         |                       |
|            | RYAN, ROBERT & MARGARE                                 |        |        |      |        |     |    |     |    |           |            |             |   |   |                         |                       |



| Ratio       | Map       | Lot    | Sub    | Zone | Acres | LC   | NC | BR  | SH        | Sale Price | Assessment | I | Q | Unqualified Description                      | Prior Year Assessment |
|-------------|-----------|--------|--------|------|-------|------|----|-----|-----------|------------|------------|---|---|--|-----------------------|
|             | Sale Note |        |        |      |       |      |    |     | Eff. Area |            | Sale Date  |   |   | Grantor                                      |                       |
| 38,900,000  | 000004    | 000001 | 000000 | 03   | 7.10  | CUMH | B  |     |           | \$1        | \$38,900   | V | U | FAMILY/RELAT GRNTR/E WILLIAMS, JR., ROBERT   | \$44,000              |
| 42,000,000  | 000008    | 000016 | 000005 | 03   | 3.34  | RI   | D  |     |           | \$1        | \$42,000   | V | U | FAMILY/RELAT GRNTR/E POULOS, DAVID A. - TRUS | \$45,800              |
| 43,000,000  | 00019A    | 000038 | 000000 | 04   | 5.90  | RI   | D  |     |           | \$1        | \$43,000   | V | U | NONMKT TRUST GRNTR/E SYCAMORE, NANCY         | \$156,500             |
| 44,300,000  | 000017    | 0000SB | 000007 | 03   | 1.50  | RI   | E  |     |           | \$1        | \$44,300   | V | U | NONMKT TRUST GRNTR/E BRAWN, MALCOLM W        | \$29,100              |
| 48,000,000  | 000007    | 000031 | 000000 | 04   | 2.57  | RI   | E  |     |           | \$1        | \$48,000   | V | U | NONMKT TRUST GRNTR/E CHADWICK, SANDY         | \$56,100              |
| 48,900,000  | 000001    | 0000BP | 001-02 | 03   | 3.14  | RI   | E  |     |           | \$1        | \$48,900   | V | U | DEED INLIEU FORECLSR SARGENT, JAYSON         | \$53,400              |
| 49,000,000  | 000018    | 000019 | 000001 | 03   | 1.91  | RI   | F  |     |           | \$1        | \$49,000   | V | U | FAMILY/RELAT GRNTR/E KIDDER, SHERWOOD M 200  | \$53,700              |
| 49,100,000  | 000018    | 000026 | 000000 | 03   | 2.00  | RI   | F  |     |           | \$1        | \$49,100   | V | U | NO STAMP PER DEED CLAYTON, MARIANNE L        | \$57,600              |
| 49,100,000  | 000018    | 000026 | 000000 | 03   | 2.00  | RI   | F  |     |           | \$1        | \$49,100   | V | U | NO STAMP PER DEED CLAYTON, SR, EDWIN R.      | \$57,600              |
| 52,300,000  | 000017    | 0000SB | 000008 | 03   | 5.10  | RIW  | E  |     |           | \$1        | \$52,300   | V | U | NONMKT TRUST GRNTR/E BRAWN, MALCOLM W        | \$53,100              |
| 55,500,000  | 000003    | 000008 | 000000 | 03   | 17.50 | CUUH | B  |     |           | \$1        | \$55,500   | V | U | FAMILY/RELAT GRNTR/E WILLIAMS, JR., ROBERT   | \$68,500              |
| 56,600,000  | 000003    | 000001 | 000000 | 04   | 10.00 | RI   | D  |     |           | \$1        | \$56,600   | V | U | ESTATE SALE/FDCY COV HULL, ELSIE             | \$82,500              |
| 71,100,000  | 000022    | 000001 | 000000 | 03   | 87.70 | CUUH | X  |     |           | \$1        | \$71,100   | V | U | FAMILY/RELAT GRNTR/E WOLFF, ROBERT A         | \$99,500              |
| 79,700,000  | 000014    | 000011 | 000000 | 03   | 0.25  | RIW  | A  | RSA | B         | \$1        | \$79,700   | I | U | NONMKT TRUST GRNTR/E PARADIS, DANIEL A       | \$74,300              |
| 80,700,000  | 00018A    | 000025 | 000000 | 04   | 1.50  | RI   | E  | RSA | A         | \$1        | \$80,700   | I | U | FAMILY/RELAT GRNTR/E CELEN, JON              | \$89,500              |
| 80,700,000  | 00018A    | 000025 | 000000 | 04   | 1.50  | RI   | E  | RSA | A         | \$1        | \$80,700   | I | U | NONMKT TRUST GRNTR/E CELEN, JON              | \$89,500              |
| 85,800,000  | 000024    | 000011 | 000000 | 03   | 0.80  | RIW  | A  | RSA | B         | \$1        | \$85,800   | I | U | NONMKT TRUST GRNTR/E WILLIAMS, CRAIG T       | \$77,700              |
| 95,900,000  | 000002    | 0014-A | 000000 | 03   | 3.06  | RI   | E  | RSA | B         | \$1        | \$95,900   | I | U | NONMKT TRUST GRNTR/E HUCKINS, CLAUDINE E     | \$122,900             |
| 104,300,000 | 000017    | 000043 | 000000 | 03   | 1.00  | RI   | E  | MHS | A         | \$1        | \$104,300  | I | U | DIVORCE PRTY GRNTR/E TATE, ERNEST D          | \$103,600             |
| 123,300,000 | 000017    | 000069 | 000000 | 03   | 1.00  | RI   | E  | RSA | B         | \$1        | \$123,300  | I | U | NONMKT TRUST GRNTR/E ESTY 1999 REV TRUST, A  | \$129,100             |
| 133,400,000 | 000007    | 000016 | 000000 | 03   | 0.12  | RIA  | C  | RSA | C         | \$1        | \$133,400  | I | U | COURT/SHERIFF SALE STOKES, PHYLLIS Z         | \$131,400             |

| Ratio       | Map       | Lot     | Sub    | Zone | Acres | LC  | NC | BR  | SH        | Sale Price | Assessment | I | Q | Unqualified Description | Prior Year Assessment |
|-------------|-----------|---------|--------|------|-------|-----|----|-----|-----------|------------|------------|---|---|-------------------------|-----------------------|
|             | Sale Note |         |        |      |       |     |    |     | Eff. Area |            | Sale Date  |   |   | Grantor                 |                       |
| 148,400,000 | 000007    | 000SHV  | 000004 | 04   | 0.00  | R1  | D  | RSA | A         | \$1        | \$148,400  | I | U | NONMKT TRUST GRNTR/E    | \$115,500             |
|             |           |         |        |      |       |     |    |     | 329       |            | 01/16/2015 |   |   | GUNN, STEPHEN JOSEPH    |                       |
| 161,800,000 | 000020    | 000BMR  | 000003 | 04   | 5.00  | R1  | E  | RSA | C         | \$1        | \$161,800  | I | U | NO STAMP PER DEED       | \$167,100             |
|             |           |         |        |      |       |     |    |     | 1,369     |            | 05/20/2014 |   |   | BAILEY, RICHARD         |                       |
| 167,100,000 | 000023    | 0000RMI | 000008 | 03   | 3.50  | R1W | E  | RSA | A         | \$1        | \$167,100  | I | U | FAMILY/RELAT GRNTR/E    | \$164,300             |
|             |           |         |        |      |       |     |    |     | 1,259     |            | 11/20/2014 |   |   | ESTY TRUSTEE, ALAN E    |                       |
| 167,100,000 | 000023    | 0000RMI | 000008 | 03   | 3.50  | R1W | E  | RSA | A         | \$1        | \$167,100  | I | U | NONMKT TRUST GRNTR/E    | \$164,300             |
|             |           |         |        |      |       |     |    |     | 1,259     |            | 12/05/2014 |   |   | ESTY TRUSTEE, ALAN E    |                       |
| 172,300,000 | 000017    | 000006  | 000000 | 03   | 16.10 | R1  | E  |     |           | \$1        | \$172,300  | V | U | FAMILY/RELAT GRNTR/E    | \$197,000             |
|             |           |         |        |      |       |     |    |     |           |            | 07/02/2014 |   |   | ESTY 1999 REV TRUST, A  |                       |
| 184,100,000 | 000007    | 000024  | 000009 | 04   | 0.00  | R1  | E  | RCG | A         | \$1        | \$184,100  | I | U | NONMKT TRUST GRNTR/E    | \$168,600             |
|             |           |         |        |      |       |     |    |     | 1,520     |            | 01/28/2016 |   |   | COTTER, WILLIAM & EILE  |                       |
| 184,500,000 | 00017A    | 000006  | 000000 | 04   | 0.70  | R1  | E  | RSA | B         | \$1        | \$184,500  | I | U | NONMKT TRUST GRNTR/E    | \$193,600             |
|             |           |         |        |      |       |     |    |     | 1,906     |            | 10/15/2014 |   |   | PORTER, LORETTA A       |                       |
| 185,600,000 | 000001    | 0000BR  | 000008 | 03   | 2.32  | R1  | F  | RSA | A         | \$1        | \$185,600  | I | U | FAMILY/RELAT GRNTR/E    | \$194,100             |
|             |           |         |        |      |       |     |    |     | 1,283     |            | 03/16/2015 |   |   | BARNARD, ALEX B.        |                       |
| 187,100,000 | 000007    | 000019  | 000000 | 03   | 0.25  | R1A | C  | RSA | D         | \$1        | \$187,100  | I | U | NONMKT TRUST GRNTR/E    | \$178,300             |
|             |           |         |        |      |       |     |    |     | 1,628     |            | 08/08/2014 |   |   | MAHONEY, JAMES P        |                       |
| 192,600,000 | 00019A    | 0000BW  | 000023 | 04   | 0.30  | R1A | E  | RSA | A         | \$1        | \$192,600  | I | U | NONMKT TRUST GRNTR/E    | \$255,400             |
|             |           |         |        |      |       |     |    |     | 1,065     |            | 12/09/2015 |   |   | KOWALSKI, JR, MATTHEW   |                       |
| 201,200,000 | 00019A    | 0000BW  | 000009 | 04   | 0.23  | R1A | D  | RSA | A         | \$1        | \$201,200  | I | U | NONMKT TRUST GRNTR/E    | \$242,600             |
|             |           |         |        |      |       |     |    |     | 856       |            | 05/18/2015 |   |   | MILLS, NANCY C.         |                       |
| 202,400,000 | 000009    | 000003  | 000000 | 03   | 1.00  | R1  | E  | RSA | C         | \$1        | \$202,400  | I | U | FAMILY/RELAT GRNTR/E    | \$210,600             |
|             |           |         |        |      |       |     |    |     | 2,127     |            | 04/14/2016 |   |   | POULOS, DAVID A - TRUS  |                       |
| 211,200,000 | 000018    | 000029  | 000000 | 03   | 1.00  | R1  | F  | RSA | B         | \$1        | \$211,200  | I | U | FAMILY/RELAT GRNTR/E    | \$219,100             |
|             |           |         |        |      |       |     |    |     | 2,022     |            | 09/02/2015 |   |   | MORRIS, MURIEL M.       |                       |
| 216,800,000 | 000007    | 000030  | 000000 | 04   | 5.02  | R1  | E  | RSA | A         | \$1        | \$216,800  | I | U | NONMKT TRUST GRNTR/E    | \$227,200             |
|             |           |         |        |      |       |     |    |     | 1,745     |            | 07/18/2014 |   |   | CHADWICK, SANDY         |                       |
| 228,500,000 | 000001    | 0000BP  | 003-01 | 03   | 6.78  | R1  | E  | RSA | A         | \$1        | \$228,500  | I | U | FAMILY/RELAT GRNTR/E    | \$235,600             |
|             |           |         |        |      |       |     |    |     | 1,889     |            | 06/28/2016 |   |   | DRAKE, WILLIAM R.       |                       |
| 238,000,000 | 00019A    | 0000BW  | 000031 | 04   | 0.25  | R1A | D  | RSA | C         | \$1        | \$238,000  | I | U | COURT/SHERIFF SALE      | \$281,200             |
|             |           |         |        |      |       |     |    |     | 1,676     |            | 05/04/2015 |   |   | ROY, LOUIS J.           |                       |
| 238,000,000 | 00019A    | 0000BW  | 000031 | 04   | 0.25  | R1A | D  | RSA | C         | \$1        | \$238,000  | I | U | NONMKT TRUST GRNTR/E    | \$281,200             |
|             |           |         |        |      |       |     |    |     | 1,676     |            | 10/13/2015 |   |   | ROY, ROBERT A.          |                       |
| 242,700,000 | 000018    | 000027  | 000000 | 03   | 2.60  | R1  | F  | RSA | B         | \$1        | \$242,700  | I | U | NONMKT TRUST GRNTR/E    | \$250,200             |
|             |           |         |        |      |       |     |    |     | 2,227     |            | 10/16/2014 |   |   | APPLETON, DAVID B       |                       |
| 244,400,000 | 000007    | 000008  | 000021 | 03   | 0.00  | R1  | E  | RSA | A         | \$1        | \$244,400  | I | U | DIVORCE PRTY GRNTR/E    | \$242,400             |
|             |           |         |        |      |       |     |    |     | 1,539     |            | 04/03/2015 |   |   | DILLIGLIO, RAYMOND      |                       |
| 246,500,000 | 000018    | 000001  | 000001 | 03   | 2.06  | R1  | F  | RSA | A         | \$1        | \$246,500  | I | U | FAMILY/RELAT GRNTR/E    | \$250,000             |
|             |           |         |        |      |       |     |    |     | 1,901     |            | 07/08/2014 |   |   | KIDDER, SHERWOOD M 200  |                       |
| 270,000,000 | 000002    | 000020  | 000000 | 04   | 17.30 | R1  | D  | RSA | C         | \$1        | \$270,000  | I | U | FAMILY/RELAT GRNTR/E    | \$314,200             |
|             |           |         |        |      |       |     |    |     | 2,037     |            | 11/06/2015 |   |   | DENGEL, JR, GEORGE H.   |                       |

| Ratio       | Map    | Lot    | Sub    | Zone | Acres | LC  | NC | BR  | SH | Eff. Area | Sale Price | Assessment | I | Q | Unqualified Description                     | Prior Year Assessment |
|-------------|--------|--------|--------|------|-------|-----|----|-----|----|-----------|------------|------------|---|---|---|-----------------------|
| 270,400,000 | 000017 | 000025 | 000000 | 01   | 0.40  | R1  | F  | RSA | B  | 2,268     | \$1        | \$270,400  | I | U | NONMKT TRUST GRNTR/E SYCAMORE, NANCY P M    | \$285,400             |
| 279,100,000 | 000008 | 0000BS | 000002 | 03   | 1.70  | R1  | F  | RSA | C  | 2,625     | \$1        | \$279,100  | I | U | FAMILY/RELAT GRNTR/E MORRISON, LARRY J      | \$289,500             |
| 281,300,000 | 000008 | 0000LM | 000013 | 03   | 1.50  | R1  | G  | RSA | D  | 2,904     | \$1        | \$281,300  | I | U | FAMILY/RELAT GRNTR/E MCLAUGHLIN, MARK       | \$291,600             |
| 286,000,000 | 000023 | 000003 | 000000 | 03   | 51.50 | R1  | E  | RSA | C  | 2,301     | \$1        | \$286,000  | I | U | NONMKT TRUST GRNTR/E WATERS, DANIEL         | \$310,600             |
| 295,400,000 | 000007 | 0000HP | 000023 | 04   | 1.08  | R1A | E  | RSA | B  | 1,955     | \$1        | \$295,400  | I | U | BUSIN AFFIL GRNTR/E PLATT, CHARLES IV       | \$349,000             |
| 315,200,000 | 000007 | 000008 | 000023 | 03   | 0.00  | R1  | E  | RSA | D  | 1,930     | \$1        | \$315,200  | I | U | NONMKT TRUST GRNTR/E NATOLI, BARBARA S.     | \$314,800             |
| 316,800,000 | 000008 | 0000LM | 000009 | 03   | 1.63  | R1  | G  | RSA | C  | 2,671     | \$1        | \$316,800  | I | U | NONMKT TRUST GRNTR/E OLIVER, RALPH L.       | \$323,200             |
| 336,000,000 | 00019A | 0000BW | 000034 | 04   | 1.63  | R1A | D  | RSA | C  | 2,320     | \$1        | \$336,000  | I | U | NONMKT TRUST GRNTR/E MCCLELLAND, ROGER C    | \$378,100             |
| 363,200,000 | 00019A | 000021 | 000000 | 04   | 0.50  | R1W | D  |     |    |           | \$1        | \$363,200  | V | U | NONMKT TRUST GRNTR/E SYCAMORE, NANCY        | \$340,700             |
| 380,500,000 | 000008 | 0000SG | 000018 | 03   | 1.29  | R1A | F  | RSA | D  | 3,931     | \$1        | \$380,500  | I | U | NONMKT TRUST GRNTR/E VERMOUTH, MICHAEL V &  | \$381,200             |
| 393,900,000 | 000007 | 0000SG | 025-07 | 04   | 0.67  | R1A | F  | RSA | D  | 2,691     | \$1        | \$393,900  | I | U | NONMKT TRUST GRNTR/E NUNES, SUZANNE         | \$403,200             |
| 398,600,000 | 000017 | 000023 | 000001 | 01   | 1.50  | R1  | F  | RSA | E  | 6,035     | \$1        | \$398,600  | I | U | NONMKT TRUST GRNTR/E CAREY, PETER N.        | \$424,200             |
| 412,800,000 | 000007 | 000024 | 000016 | 04   | 0.00  | R1  | E  | RSA | B  | 2,094     | \$1        | \$412,800  | I | U | NONMKT TRUST GRNTR/E FINN, RICHARD J & ANNE | \$350,200             |
| 442,400,000 | 000018 | 000030 | 00HH08 | 03   | 10.00 | R1  | F  | RSA | C  | 4,158     | \$1        | \$442,400  | I | U | NONMKT TRUST GRNTR/E ROCHE, EMMANUEL        | \$438,200             |
| 482,900,000 | 000017 | 000005 | 000000 | 03   | 66.15 | R1  | E  | RSA | C  | 4,226     | \$1        | \$482,900  | I | U | FAMILY/RELAT GRNTR/E ESTY 1999 REV TRUST, A | \$548,900             |
| 541,400,000 | 000008 | 000008 | 000003 | 03   | 6.15  | R1  | E  | RSA | D  | 3,310     | \$1        | \$541,400  | I | U | NONMKT TRUST GRNTR/E GRIFFIN, PARKER        | \$578,100             |
| 591,500,000 | 000020 | 000002 | 000010 | 03   | 13.25 | R1  | G  | RSA | B  | 1,496     | \$1        | \$591,500  | I | U | FAMILY/RELAT GRNTR/E KNIGHT, RANDOLPH CARLE | \$623,600             |
| 636,600,000 | 000018 | 0000CE | 000006 | 03   | 5.10  | R1  | F  | RSA | D  | 5,236     | \$1        | \$636,600  | I | U | NONMKT TRUST GRNTR/E KIRBY, PATRICIA C.     | \$616,500             |
| 696,200,000 | 000018 | 0000HS | 000001 | 04   | 3.10  | R1W | E  | RSA | C  | 1,963     | \$1        | \$696,200  | I | U | NO STAMP PER DEED HENN, JOHN                | \$704,500             |
| 696,200,000 | 000018 | 0000HS | 000001 | 04   | 3.10  | R1W | E  | RSA | C  | 1,963     | \$1        | \$696,200  | I | U | FAMILY/RELAT GRNTR/E BASILE, JOAN HENN      | \$704,500             |
| 721,700,000 | 00018A | 0000IP | 000007 | 04   | 0.12  | R1W | F  | RSA | A  | 877       | \$1        | \$721,700  | I | U | NONMKT TRUST GRNTR/E LOOMIS, MARGARET       | \$705,700             |

| Ratio       | Map       | Lot    | Sub    | Zone | Acres | LC  | NC | BR  | SH        | Sale Price | Assessment | I | Q | Unqualified Description                        | Prior Year Assessment |
|-------------|-----------|--------|--------|------|-------|-----|----|-----|-----------|------------|------------|---|---|--|-----------------------|
|             | Sale Note |        |        |      |       |     |    |     | Eff. Area |            | Sale Date  |   |   | Grantor  |                       |
| 767,300.000 | 000007    | 0000HP | 000038 | 04   | 0.80  | RIW | E  | RSA | C         | \$ 1       | \$ 767,300 | I | U | NONMKT TRUST GRNTR/E<br>GARDNER, RICHARD & MAR | \$ 667,600            |
| 767,300.000 | 000007    | 0000HP | 000038 | 04   | 0.80  | RIW | E  | RSA | C         | \$ 1       | \$ 767,300 | I | U | NONMKT TRUST GRNTR/E<br>GARDNER, MARIE T.      | \$ 667,600            |
| 769,600.000 | 000007    | 000034 | 00005A | 04   | 1.44  | RIW | G  | RSA | A         | \$ 1       | \$ 769,600 | I | U | NONMKT TRUST GRNTR/E<br>BOSHAR, MARK F.        | \$ 753,000            |
| 873,200.000 | 00018A    | 000017 | 000000 | 04   | 0.75  | RIW | D  | RSA | C         | \$ 1       | \$ 873,200 | I | U | FAMIL Y/RELAT GRNTR/E<br>BINDER, RICHARD H.    | \$ 809,700            |
| 873,200.000 | 00018A    | 000017 | 000000 | 04   | 0.75  | RIW | D  | RSA | C         | \$ 1       | \$ 873,200 | I | U | FAMIL Y/RELAT GRNTR/E<br>BINDER, CAROLE A.     | \$ 809,700            |

***SECTION 7***

**PRELIMINARY SALES  
ANALYSIS SPREADSHEETS**



## **PRELIMINARY SPREADSHEETS**

The following pages show the spreadsheets used to develop preliminary 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 of 2 to 3 acres or less are selected when available to help eliminate any bias of excess acreage or 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 preliminary 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 road frontage.

Once preliminary land values are determined, we can then develop the preliminary developed site value by using improved sales with relatively new homes, if available. This chart uses a building square foot cost estimate from local contractors and/or the national cost manual by Marshall & Swift.

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

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

All this preliminary information is further tested via the final town wide sales analysis module for the CAMA system. These results are found in Section 9B of this manual.





## HEBRON, NH UNDEVELOPED 2.0 ACRE BUILDING SITE PRELIMINARY VALUE ANALYSIS

Trend %/Mnth= 0.00%

ESTIMATED EXCESS ACREAGE VALUE=

\$1,800

| S # | Map & Lot | Address           | Sale      |           | Months to 4/1 | Adjusted Sale Price | Acres | XS Acres Value | 2.0 Acre Site Value | NHBD Adj. | Cond Adj. | Indicated Site Value |
|-----|-----------|-------------------|-----------|-----------|---------------|---------------------|-------|----------------|---------------------|-----------|-----------|----------------------|
|     |           |                   | Date      | Price     |               |                     |       |                |                     |           |           |                      |
| 1   | 1-13-1    | Cilley Brook Lane | 3/8/2016  | \$ 55,000 | 1             | \$ 55,000           | 2.508 | \$ 200         | \$ 54,800           | 1.20      | 0.90      | \$ 50,741            |
| 2   | 8-16-4    | Poulos Road       | 4/8/2016  | \$ 35,000 | 0             | \$ 35,000           | 2.26  | \$ 200         | \$ 34,800           | 0.90      | 0.80      | \$ 48,333            |
| 3   | 17-37     | Groton Road       | 9/14/2015 | \$ 54,000 | 7             | \$ 54,000           | 3     | \$ 4,300       | \$ 49,700           | 1.00      | 1.00      | \$ 49,700            |
| 4   | 20-BMR-5  | West Shore Road   | 3/27/2015 | \$ 45,000 | 12            | \$ 45,000           | 3     | \$ 1,800       | \$ 43,200           | 1.00      | 0.90      | \$ 48,000            |

F+(G\*F5)%

(I-2)\*K5

H-J

K/(LXM)

- S1 Neighborhood Adj = Good Neighborhood (+20) = 1.20; Condition Adj = Rolling Topo (-10) = 0.90; XS Land=wet (-75) = 0.25
- S2 Neighborhood Adj = Below Avg (-10) = 0.90; Condition Adj = Mild Topo (-05), Gravel Road (-05) & wet areas (-10) = 0.80; XS land wet (-50) = 0.50;
- S3 Lot level and mostly cleared at time of sale; Site has since been improved with fill and a dwelling; XS acres incl WA to Cockeremouth River
- S4 Condition Adj = Rolling Topo (-10) = 0.90; No view at the time of the sale;

**AS THE MEDIAN IS A BETTER INDICATOR OF CENTRAL TENDENCY, THE INDICATED PRELIMINARY UNDEVELOPED SITE VALUE IS ROUNDED TO \$49,000**

|                |                  |
|----------------|------------------|
| <b>AVERAGE</b> | <b>\$ 49,194</b> |
| <b>MEDIAN</b>  | <b>\$49,017</b>  |

## HEBRON, NH DEVELOPED PRELIMINARY 2.0 ACRE BASE SITE VALUE ANALYSIS

| Sale # | PID     | Date     | Sale Price | Trend Mths | Adj Price | Grade Rate | Year Built | Age | Building Normal | Adri | Sq Ft | Value     | Extra Features Value | Excess Acs & Rd Frnt Value | Land Residual Value | Location Adj | Site Condition or Topo Adj | Indicated Improved Site Value | Trend %/Mth |       | Bldg Dep |         | ESTIMATED \$ PER SQUARE FOOT COST = |  | Base Year 2016 |
|--------|---------|----------|------------|------------|-----------|------------|------------|-----|-----------------|------|-------|-----------|----------------------|----------------------------|---------------------|--------------|----------------------------|-------------------------------|-------------|-------|----------|---------|-------------------------------------|--|----------------|
|        |         |          |            |            |           |            |            |     |                 |      |       |           |                      |                            |                     |              |                            |                               | 0.00%       | 1.250 | \$80.00  | \$80.00 |                                     |  |                |
| 1      | 8-LM-5  | 07/19/15 | \$260,000  | 0          | \$260,000 | 1.0571     | 1989       | 2.5 | 16              |      | 2079  | \$147,247 | \$1,000              | \$900                      | \$110,853           | 1.20         | 1.00                       | \$92,378                      |             |       |          |         |                                     |  |                |
| 2      | 17-41   | 05/07/15 | \$179,933  | 11         | \$179,933 | 1.1395     | 1912       | 1.5 | 19              |      | 1322  | \$97,917  | \$12,900             | \$0                        | \$69,116            | 1.00         | 0.95                       | \$72,753                      |             |       |          |         |                                     |  |                |
| 3      | 24-CM-2 | 01/18/15 | \$163,000  | 14         | \$163,000 | 1.0789     | 1978       | 2   | 15              |      | 1425  | \$104,545 | \$0                  | \$12,000                   | \$46,455            | 1.00         | 0.90                       | \$51,616                      |             |       |          |         |                                     |  |                |

Normal Age Depreciation for average building condition for 2011 year built and newer is 2016=0%, 2015=1%, 2014=3%, 2013=4%, 2012=5% and 2011=6%.

S1 Neighborhood Adj = Good Neighborhood (+20) = 1.20; Site Cond = Mild Topo (-05) & Good Site (+05) = 1.0;

S2 Site Cond = Mild Topo (-05) = 0.95;

S3 Site Cond = Mild Topo (-05) & Gravel Driveway (-05) = 0.90; Building Condition changed during field review from Good to Average; XS Acres incl estimated view value:

Excess acres estimated at \$1,800 per acre

**NORMALLY THE MEDIAN IS A BETTER INDICATOR OF CENTRAL TENDACY, HOWEVER, WITH ONLY 3 SALES, THE AVERAGE IS A BETTER INDICATOR, THEREFORE, THE PRELIMINARY 2 ACRE BASE SITE VALUE IS ROUNDED TO \$72,000**

With vacant land established at \$49,000 and developed land at \$72,000 the indicated undeveloped land factor is 68.  
 (Undeveloped site (0.75) - undeveloped driveway (0.90) = 0.675)

After inclusion of all of the sales, the 2 acre base site value was increased to \$73,500.

|                |                  |
|----------------|------------------|
| <b>AVERAGE</b> | <b>\$ 72,249</b> |
| <b>MEDIAN</b>  | <b>\$ 72,753</b> |

## HEBRON, NH RESIDENTIAL PRELIMINARY BUILDING SQUARE FOOT COST ANALYSIS

| Sale # | PID     | Date      | Sale Price | Trend Mths | Adj Price  | Location Adj | Site Cond or Topo Adj | Land Value | Extra Features Value | Excess Acs & Rd Frnt Value | Building Residual Value | Rate   | Year Built | Building Age | Age Depr | Add'l Depr | Sq Ft | Indicated Bldg Sqr Ft Value | Base Year |
|--------|---------|-----------|------------|------------|------------|--------------|-----------------------|------------|----------------------|----------------------------|-------------------------|--------|------------|--------------|----------|------------|-------|-----------------------------|-----------|
|        |         |           |            |            |            |              |                       |            |                      |                            |                         |        |            |              |          |            |       |                             | 2016      |
| 1      | 1-BR-2  | 4/4/2016  | \$ 305,000 | 0          | \$ 305,000 | 1.10         | 0.90                  | \$ 71,280  | \$ 16,000            | \$ 2,100                   | \$ 215,620              | 0.9873 | 2003       | 2.5          | 11       |            | 2,708 | \$ 91                       |           |
| 2      | 17-SB-2 | 6/26/2015 | \$ 152,933 | 9          | \$ 152,933 | 1.00         | 0.90                  | \$ 64,800  | \$ 0                 | -\$ 1,000                  | \$ 89,133               | 1.1565 | 1974       | 2.0          | 16       |            | 1,314 | \$ 70                       |           |
| 4      | 17A-7   | 8/20/2014 | \$ 320,000 | 17         | \$ 320,000 | 1.00         | 0.85                  | \$ 61,200  | \$ 3,900             | -\$ 1,800                  | \$ 256,700              | 0.9575 | 1902       | 2.0          | 26       |            | 4,678 | \$ 78                       |           |

Trend %/Mth 0.00%

Depreciation Rate= 1.25

Base developed site value=

\$ 72,000

2016

Normal Age Depreciation for average building condition for 2011 year built and newer is 2016=0%, 2015=1%, 2014=3%, 2013=4%, 2012=5% and 2011=6%.

- S1 Neighborhood Adj = Above Average = (+10) = 1.10; Site Cond Adj = Rolling Topo (-10) = 0.90;
- S2 Site Cond Adj = Mild Topo (-05) & Gravel Driveway (-05) = 0.90; XS Acres = 1.4 acres in 2 acre zone;
- S3 Site Cond Adj = Mild Topo (-05) & ROW (-10) = 0.85; XS Acres = 1 acre in 2 acre zone;

- 1=exc
- 1.5=vg:good
- 2=good
- 2.5=ave
- 3=fair
- 4=poor

|                |              |
|----------------|--------------|
| <b>AVERAGE</b> | <b>\$ 80</b> |
| <b>MEDIAN</b>  | <b>\$ 78</b> |

04/01/16

Excess acreage is estimated at \$1,800 per acre

**NORMALLY THE MEDIAN IS A BETTER INDICATOR OF CENTRAL TENDACY, HOWEVER, WITH ONLY 3 SALES, THE AVERAGE IS A BETTER INDICATOR, THEREFORE, THE PRELIMINARY BUILDING SQUARE FOOT COST IS \$80**

# HEBRON, NH 2016 VIEW CONTRIBUTORY VALUE ANALYSIS

Trend %/Mth 0.00% Bldg Dep 1.250 ESTIMATED \$ PER SQUARE FOOT COST = DEVELOPED SITE VALUE = \$73,500 Base Year 2016

| Sale # | PID      | Date       | Sale Price | Trend Mths | Adj Price  | Building |            |     | Sq Ft | Value | Extra Features Value | Xcess Ac's & Rd Frnt Value | Land Residual Value | Locatn Adj | Site Cond or Topo Adj | Indicated Contributory Vu Value |           |
|--------|----------|------------|------------|------------|------------|----------|------------|-----|-------|-------|----------------------|----------------------------|---------------------|------------|-----------------------|---------------------------------|-----------|
|        |          |            |            |            |            | Grade    | Year Built | Age |       |       |                      |                            |                     |            |                       |                                 |           |
| 1      | 1-013-4  | 11/10/2014 | \$ 288,533 | 18         | \$ 288,533 | 1,2017   | 1988       | 2.0 | 14    | 1,644 | \$ 135,921           | \$ 20,400                  | \$ 14,400           | \$ 116,168 | 1.00                  | 0.90                            | \$ 50,018 |
| 2      | 8-008-4  | 11/23/2015 | \$ 165,000 | 4          | \$ 165,000 | 0.0000   | 0          | 0.0 | 0     | 0     | \$ 0                 | \$ 6,700                   | \$ 158,300          | 1.00       | 0.50                  | \$ 121,550                      |           |
| 3      | 18-030-9 | 4/29/2015  | \$ 245,000 | 11         | \$ 245,000 | 0.0000   | 0          | 0.0 | 0     | 0     | \$ 0                 | \$ 7,100                   | \$ 237,900          | 1.20       | 0.55                  | \$ 189,390                      |           |

No time trend is applied D\*(E)E5% K XOS5 XG X(-)(J/I/100) F -L-M-N O -(OS4 xP XQ)

Condn= 1=exc 1.5=vgood 2=good 2.5=ave 3=fair 4=poor 5=vpoor

S1 Site Condition Adj = Good Site (+05), Mild Topo (-05), Gravel Driveway (-05) & Gravel Road (-05) = 0.90

S2 Site Condition Adj = Undeveloped Site (-25), Rolling Topo (-10), Undeveloped Driveway (-10) & Gravel Road (-05) = 0.50

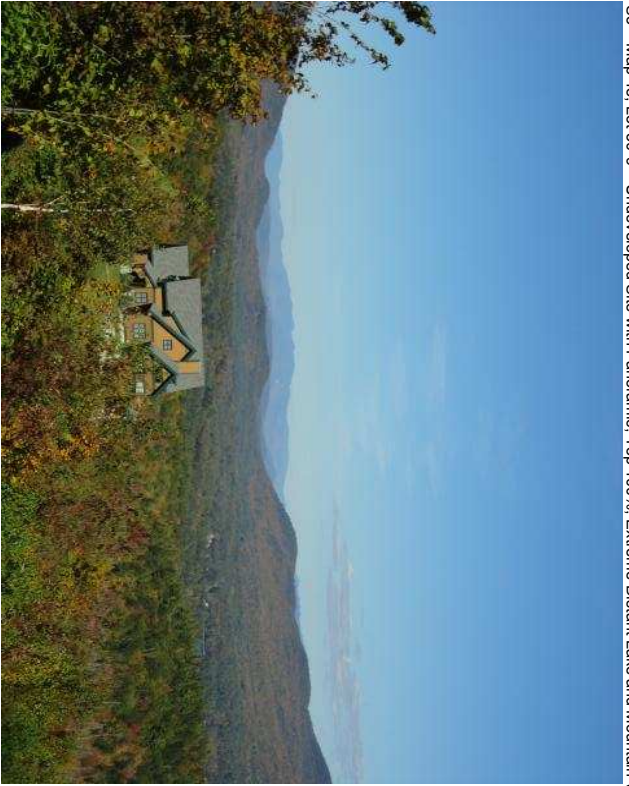
S3 Site Condition Adj = Undeveloped Site (at time of sale) (-25), Rolling Topo (-10) & Undeveloped Driveway (-10) = 0.55

S2 = Map 8, Lot 8-4 = Wide, Extreme Distant, Top 75% Lake and Mountain View.

S1 = Map 1, Lot 13-4 = Wide, Close Top 50% Hill View Picture is from nearby property with similar view as picture was not available from sale property.



S3 = Map 18, Lot 30-9 = Undeveloped Site with Panoramic, Top 100%, Extreme Distant Lake and Mountain View



# HEBRON, NH NEWFOUND LAKE PRELIMINARY CONTRIBUTORY WATERFRONT VALUE ANALYSIS

DEVELOPED SITE VALUE = \$ 72,000      Base Year 2016  
 ESTIMATED \$ PER SQUARE FOOT COST = \$ 80.00

| Sale # | PID       | Date      | Sale Price | Trend Mths | Adj Price | Rate   | Year Built | Age | Building Age | Add'l Bldg Dep | Sq Ft | Value      | Extra Features Value | Xcess Acs & Rd Frnt Value | Land Residual Value | Locatn Adj | Site Cond or Topo Adj | Indicated Waterfront Value |
|--------|-----------|-----------|------------|------------|-----------|--------|------------|-----|--------------|----------------|-------|------------|----------------------|---------------------------|---------------------|------------|-----------------------|----------------------------|
|        |           |           |            |            |           |        |            |     |              |                |       |            |                      |                           |                     |            |                       |                            |
| 1      | 20-13     | 6/5/2015  | \$416,200  | 9          | \$416,200 | 1.0288 | 1962       | 2.5 | 23           |                | 1,330 | \$ 84,670  | \$6,300              | -\$1,800                  | \$ 327,030          | 1.00       | 0.85                  | \$ 265,830                 |
| 2      | 19A-27    | 8/19/2014 | \$411,000  | 19         | \$411,000 | 1.148  | 2004       | 2.5 | 11           |                | 2,938 | \$ 239,554 | \$ 5,000             | -\$15,500                 | \$ 181,946          | 0.90       | 0.85                  | \$ 128,866                 |
| 3      | 19A-35    | 8/19/2014 | \$439,000  | 19         | \$439,000 | 1.0986 | 1977       | 2.5 | 20           | 3              | 1,600 | \$ 108,377 | \$1,300              | \$3,600                   | \$ 325,723          | 0.90       | 0.75                  | \$ 277,123                 |
| 4      | 19A-BW-11 | 6/12/2014 | \$200,000  | 21         | \$200,000 | 0.9977 | 1935       | 2   | 23           |                | 1,160 | \$ 71,755  | \$3,900              | -\$20,000                 | \$ 144,345          | 1.00       | 0.9                   | \$ 79,545                  |
| 5      | 19A-BW-27 | 7/14/2016 | \$210,000  | 0          | \$210,000 | 1.029  | 1973       | 2.5 | 20           |                | 1,359 | \$ 89,524  | \$ 6,600             | -\$15,000                 | \$ 128,876          | 0.90       | 0.85                  | \$ 73,796                  |

DHEE5%

Irsqrts-HyG5

K X055 X3 XT-(U/100)

F-L-M-N

O-(Q4-P X)

**Bldg Age**  
**Cond'n=**

1=exc

1=5-v-good

2=good

2=ave

3=fair

4=poor

5=V-poor

Normal Age Depreciation for average building condition for 2010 year built and newer is 2015=0%, 2014=1%, 2013=3%, 2012=4%, 2011=5% and 2010=6%.

S1 XS Acres = 1.024 acres in a 2 acre zone; Site Cond Adj = Rolling Topo (-10) & Gravel Driveway (-05) = 0.85;

S2 XS Acres = 0.394 acres in a 2 acre zone; Location Adjustment = Below Average Neighborhood (-10) = 0.90; Site Cond Adj = Gravel Road (-05) & Rolling Topo (-10) = 0.85

S3 Add'l Building Depreciation = Min Kit; Location Adj = Below Average Neighborhood (-10) = 0.90; Site Cond Adj = Gravel Driveway (-05), Gravel Road (-05), Mild Topo (-05) & ROW (-10) = 0.75; WF Cond = DTW

S4 XS Acres = 0.34 acres in 2 acre zone; Site Cond Adj = Natural/Grass Driveway (-10) = 0.90;

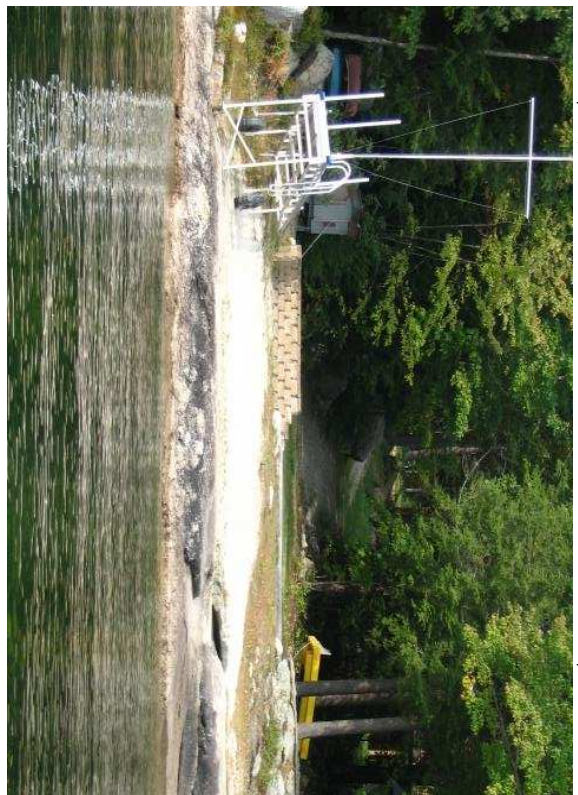
S5 XS Acres = 0.40 acres in 2 acre zone; Location Adj = Below Average Neighborhood (-10) = 0.90; Site Cond Adj = Gravel Driveway (-05), Gravel Road (-05), Mild Topo (-05) = 0.85

Due to the number of variables with Sales #1, #2 & #3, the Average Waterfront was estimated to be \$750,000

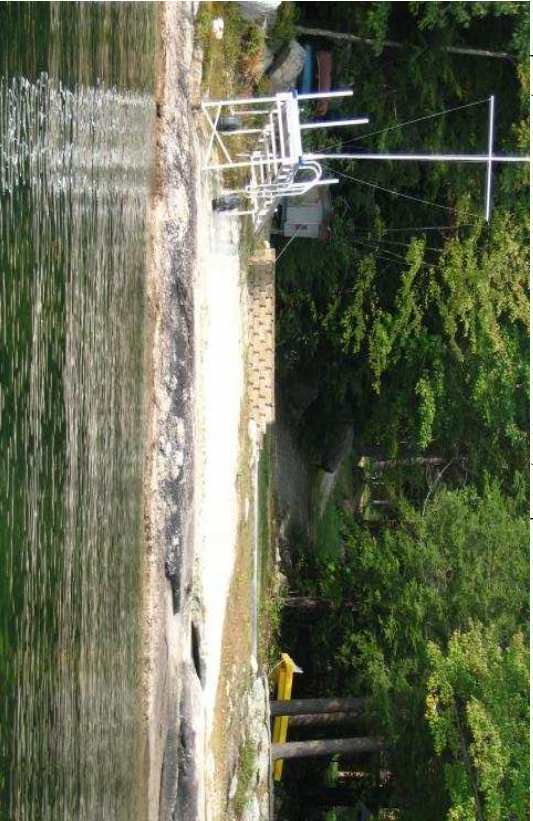
Based on Sales #4 & #5, the Water Access Value for Beechwood is \$75,000



S1= Map 20, Lot 13 includes 100' of rocky shore split by the road with rolling topo



S2= Map 19A, Lot 27 includes 100' of shared water access with a small beach and mild topo



S3=Map 19A, Lot 35 includes 100' of waterfront with a small beach, mild topo and row for others to use the waterfront



S4 & S5=Map 19A, Lot BW-11 & Map 19A, Lot BW-27 includes 197' of shared water access with a sandy beach

## HEBRON, NH SPECTACLE POND PRELIMINARY CONTRIBUTORY WATERFRONT VALUE ANALYSIS

| Trend %/Min |      | Bidg Dep  |            | ESTIMATED \$ PER SQUARE FOOT COST = |           | DEVELOPED SITE VALUE = |            | Base Year |              |                |       |           |                      |                           |                     |             |                       |                            |
|-------------|------|-----------|------------|-------------------------------------|-----------|------------------------|------------|-----------|--------------|----------------|-------|-----------|----------------------|---------------------------|---------------------|-------------|-----------------------|----------------------------|
| 0.00%       |      | 1.250     |            | \$ 80.00                            |           | \$ 72,000              |            | 2016      |              |                |       |           |                      |                           |                     |             |                       |                            |
| Sale #      | PID  | Sale Date | Sale Price | Trend Mths                          | Adj Price | Rate                   | Year Built | Age       | Building Age | Add'l Bldg Dep | Sq Ft | Value     | Extra Features Value | Xcess Acs & Rd Frnt Value | Land Residual Value | Locatin Adj | Site Cond or Topo Adj | Indicated Waterfront Value |
| 1           | 24-7 | 8/24/2016 | \$85,533   | 0                                   | \$ 85,533 | 0.9480                 | 1988       | 2.5       | 16           |                | 593   | \$ 37,665 | \$2,000              | -\$5,000                  | \$ 50,888           | 0.60        | 0.6                   | \$ 24,948                  |

Bidg Age: 1=exc, 1.5=v-good, 2=good, 2.5=ave, 3=fair, 4=poor, 5=v-poor  
 Condtn: D+(E-E5)%  
 Normal Age Depreciation for average building condition for 2010 year built and newer is 2015=0%, 2014=1%, 2013=3%, 2012=4%, 2011=5% and 2010=6%.  
 S1 XS Acres = 0.5 acres in a 2 acre zone. Site Cond Adj = Moderate Topo (-15), Natural Site (-10), Undeveloped Driveway (-10) & Gravel Road (-05) = 0.60; Location Adj = Minimal Neighborhood (-40) = 0.60  
 Based on this sale, an average waterfront on Spectacle Pond is \$25,000.



S1 = Map 24, Lot 7



**Hebron, NH  
CONTRIBUTORY VALUE ANALYSIS – AMENITY**

**Whipowill**

Time Trend = 0.00%

| Sale # | PID       | Sale Date | Sale Price | Months to 04/01/16 | Adj. Price | Bidg Value | Extra Features Value | Indicated Amenity Value |             |
|--------|-----------|-----------|------------|--------------------|------------|------------|----------------------|-------------------------|-------------|
| 1      | 005-06-01 | 09/17/15  | \$ 455,000 | 6                  | \$ 455,000 | \$ 147,500 | \$ 3,000             | \$ 310,500              | End Unit    |
| 2      | 005-06-02 | 07/18/14  | \$ 425,000 | 20                 | \$ 425,000 | \$ 131,900 | \$ 0                 | \$ 293,100              | Middle Unit |

GLA/STORY

Average \$ 301,800  
Median \$ 301,800

The indicated amenity value is rounded to \$300,000

- S2 The building value shown reflects the condition of the building at the time of the sale. Renovations after the sale included a new kitchen with granite counters.

**Hillside**

Time Trend = 0.00%

| Sale # | PID      | Sale Date | Sale Price | Months to 04/01/16 | Adj. Price | Bidg Value | Extra Features Value | Indicated Amenity Value |                |
|--------|----------|-----------|------------|--------------------|------------|------------|----------------------|-------------------------|----------------|
| 1      | 7-024-03 | 09/29/14  | \$ 147,000 | 18                 | \$ 147,000 | \$ 47,300  | \$ 1,310             | \$ 101,010              | 1st floor unit |
| 2      | 7-024-08 | 08/28/14  | \$ 185,000 | 19                 | \$ 185,000 | \$ 81,900  | \$ 0                 | \$ 103,100              |                |

GLA

Average \$ 102,055  
Median \$ 102,055

The indicated amenity value is rounded to \$100,000

**Ledges**

Time Trend = 0.00%

| Sale # | PID       | Sale Date | Sale Price | Months to 04/01/16 | Adj. Price | Bidg Value | Extra Features Value | Land Value | Indicated Amenity Value |
|--------|-----------|-----------|------------|--------------------|------------|------------|----------------------|------------|-------------------------|
| 1      | 20-7-HS06 | 09/13/13  | \$ 520,000 | 30                 | \$ 520,000 | \$ 316,900 | \$ 3,000             | \$ 48,000  | \$ 152,100              |
| 2      | 20-7-HS18 | 09/19/13  | \$ 579,000 | 30                 | \$ 579,000 | \$ 399,200 | \$ 6,000             | \$ 48,000  | \$ 125,800              |

GLA

Average \$ 138,950  
Median \$ 138,950

Both of these sales are outside of the indicated date range for the sales, however, they provide an indication of a \$125,000 amenity value.



# ***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

|   |   |
|---|---|
| Site Modifiers – Undeveloped/Wooded Lot | - 25% (75 Site Modifier)                          |
| Undeveloped/Clear                       | - 25% (75 Site Modifier)                          |
| Gravel Driveway                         | - 5% (95 Driveway Modifier)                       |
| Natural/Grass Driveway                  | -10% (90 Driveway Modifier)                       |
| Undeveloped Driveway                    | -10% (90 Driveway Modifier)                       |
| Gravel Roadway                          | - 5% (95 Roadway Modifier)                        |
| Shared Driveway/Access (SHDW)           | - 5% or greater depending on size & impact        |
| Road Bisects Lot (RBL)                  | - 5% (95 Land Condition)                          |
| Not Buildable – Waterfront (NBD)        | - 75% (25 Land Condition)                         |
| Not Buildable – Not Waterfront (NBD)    | - 90% (10 Land Condition)                         |
| In-Law Apartment                        | +00 (100 Land Condition)                          |
| 2 Family Dwelling                       | +00 (100 Land Condition)                          |
| 3 or more Family Dwelling               | +10 (110 Land Condition)                          |
| Commercial on site                      | Varies – depends of how extensive the use         |
| Residential & Commercial on site        | Varies – depends on how extensive the use         |
| 2 Dwellings on Lot w/Separate Utilities | +10 (110 Land Condition)                          |
| 3 Dwellings on Lot w/Separate Utilities | +25 (125 Land Condition)                          |
| No Septic on Developed Site             | -05 (95 Land Condition, or Fair, or Natural Site) |
| No Water Supply on Developed Site       | -05 (95 Land Condition, or Fair, or Natural Site) |

## 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.

### Misc/CNotes

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 issues that are short lived and have no cost to cure associated with them, ie, 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 one on one being mailed first class on: August 8, 2016.

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

The property owners were given 3 days, starting 8/22/16 between the hours of 8:00 am & 4:30 pm to call and arrange an appointment.

The hearings were held for 2 days from 8/29/16 to 8/30/16 and resulted in 29 taxpayers calling to set up appointments to discuss their assessments.

If they were unable to fit into the normal 8-5 P.M. schedule, their name and phone number were taken and once the appointment period was over, all property owners on this list were contacted and arrangements for evening or Saturday meetings were made.

Once all the informal hearings are complete, the supervisor reviews all the information and recommendations from the hearing officer and makes final changes and produces the final statistical results and graphs.

The hearings went smoothly and gave us an opportunity to correct any physical data, as well as complete any interior inspections of properties that had not previously been inspected.





# ***SECTION 9***

- A. CALIBRATION TECHNIQUE**
- B. FINAL STATISTICAL  
ANALYSIS & TESTING**
- C. FINAL VALUATION COST  
TABLES**

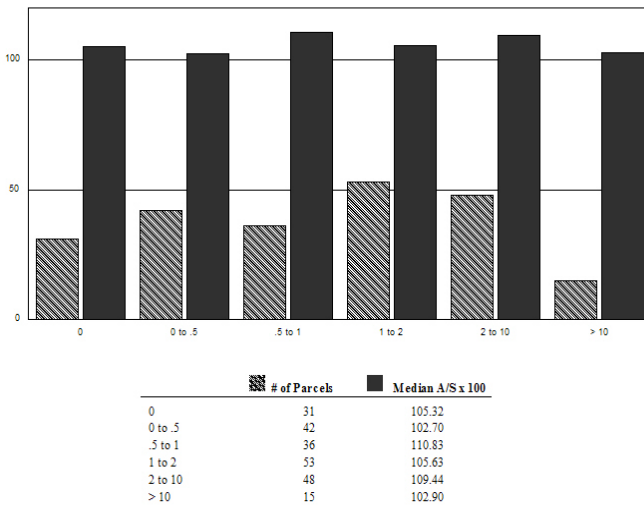


## A. MODEL CALIBRATION TECHNIQUE

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.

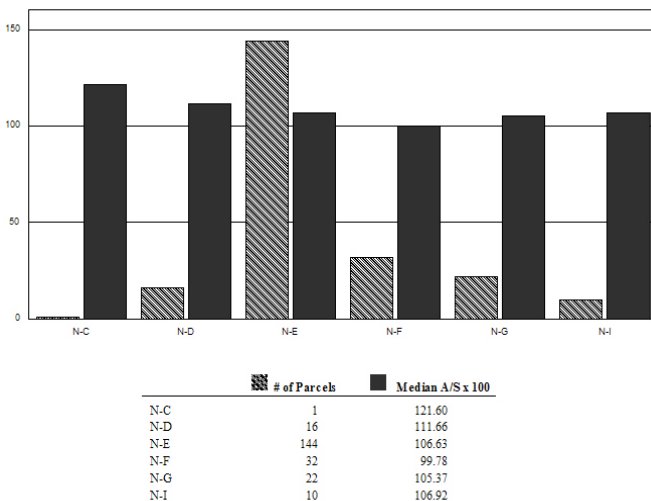
That data is then used to develop preliminary costs for land and building tables needed for the CAMA system to calculate assessment values for all property in the municipality once the rest of the properties are measured and listed.

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:

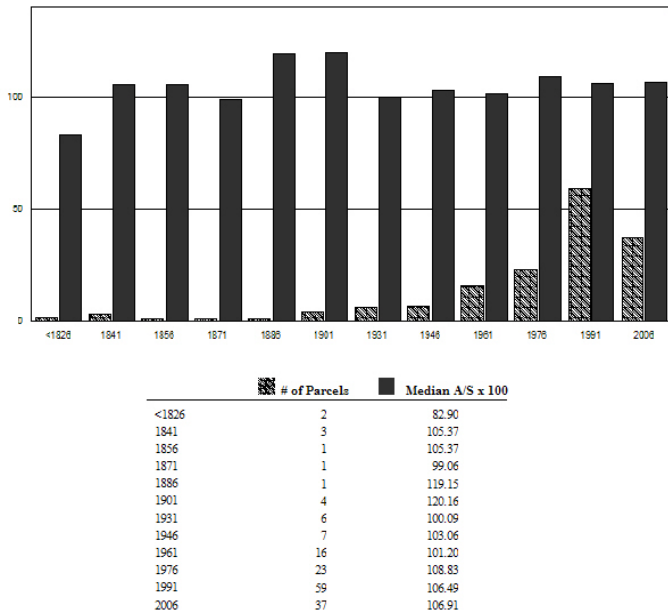


The hashed bars indicate the number of sales in each group, while the solid bars indicate the median assessment to sales ratio. This graph charts ratios for various lot sizes of the sales data and enables us to determine if all lots are fairly assessed regardless of size.

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.



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**





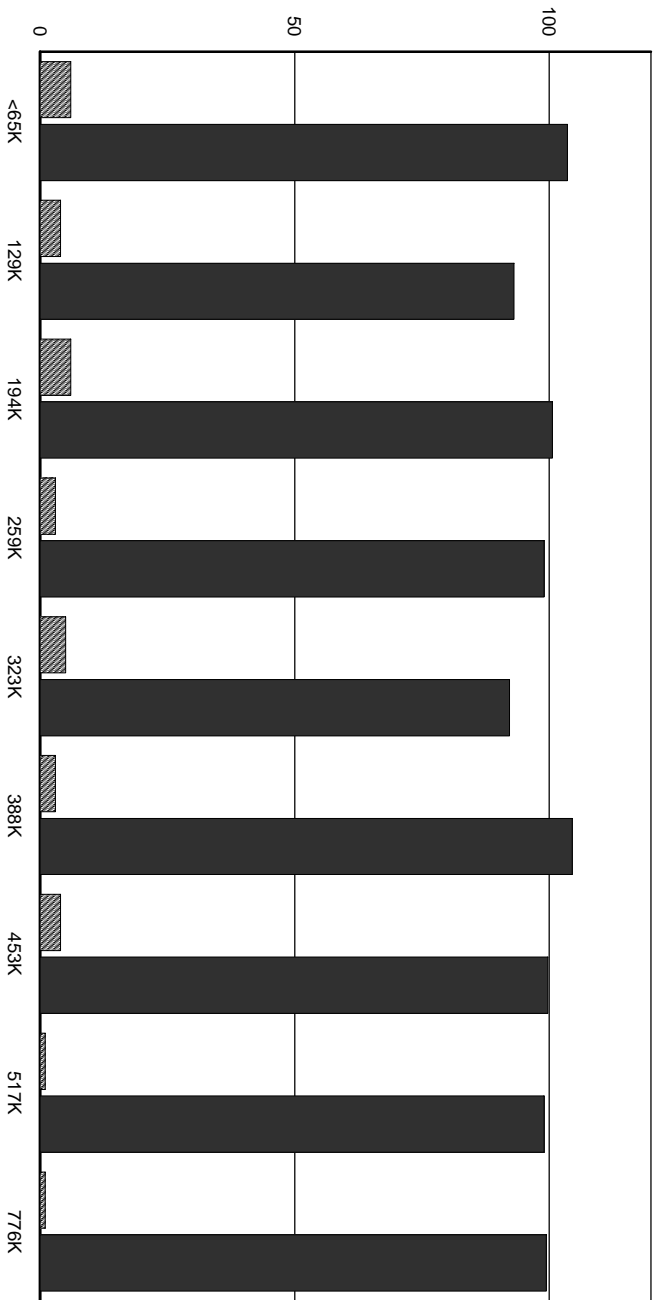
**Sales Analysis Results**  
**Hebron -- 09/08/2016**

| <b>Sales Analysis Statistics</b> |               |                             |               |
|----------------------------------|---------------|-----------------------------|---------------|
| Number of Sales:                 | <b>33</b>     | Mean Sales Ratio:           | <b>0.9968</b> |
| Minimum Sales Ratio:             | <b>0.7057</b> | Median Sales Ratio:         | <b>0.9975</b> |
| Maximum Sales Ratio:             | <b>1.2170</b> | Standard Deviation:         | <b>0.0891</b> |
| Aggregate Sales Ratio:           | <b>0.9920</b> | Coefficient of Dispersion:  | <b>5.6605</b> |
|                                  |               | Price Related Differential: | <b>1.0048</b> |

| <b>Sales Analysis Criteria</b> |                                   |
|--------------------------------|-----------------------------------|
| Sold: 4/1/2014 - 09/01/2016    | 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 - 2016        | Trend: 0.000% Prior to 09/08/2016 |
| 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  |                                   |

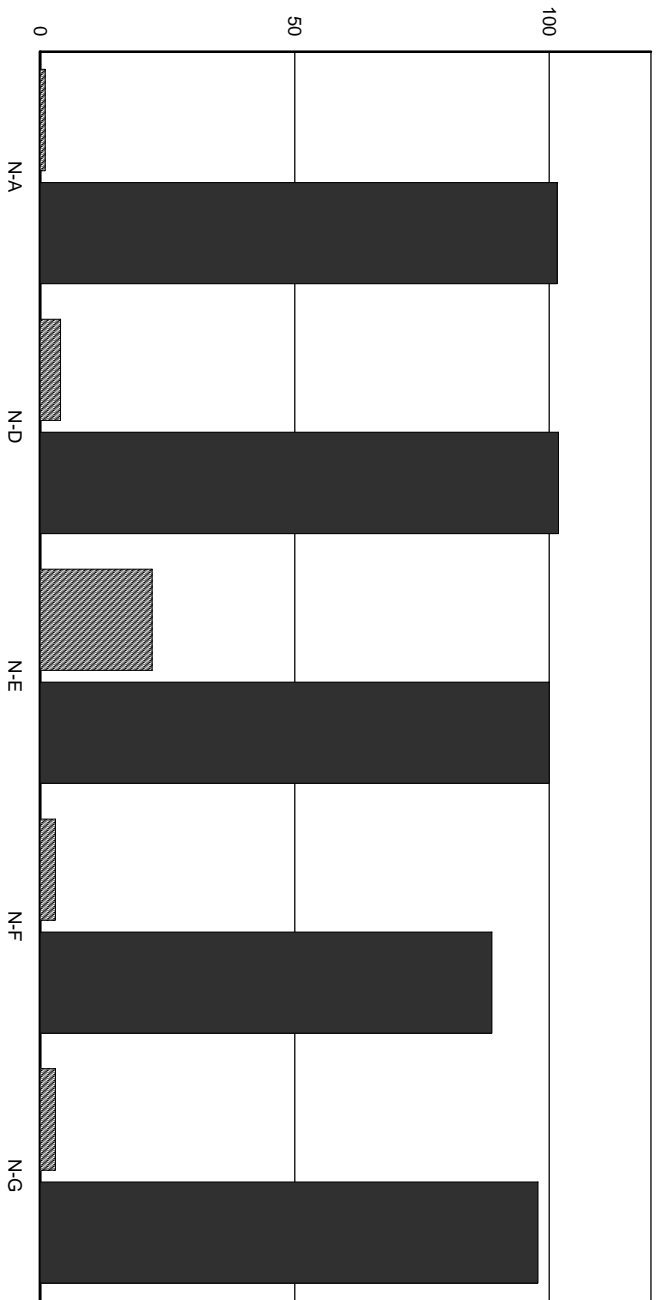


# Hebron: Median A/S Ratio by Sale Price



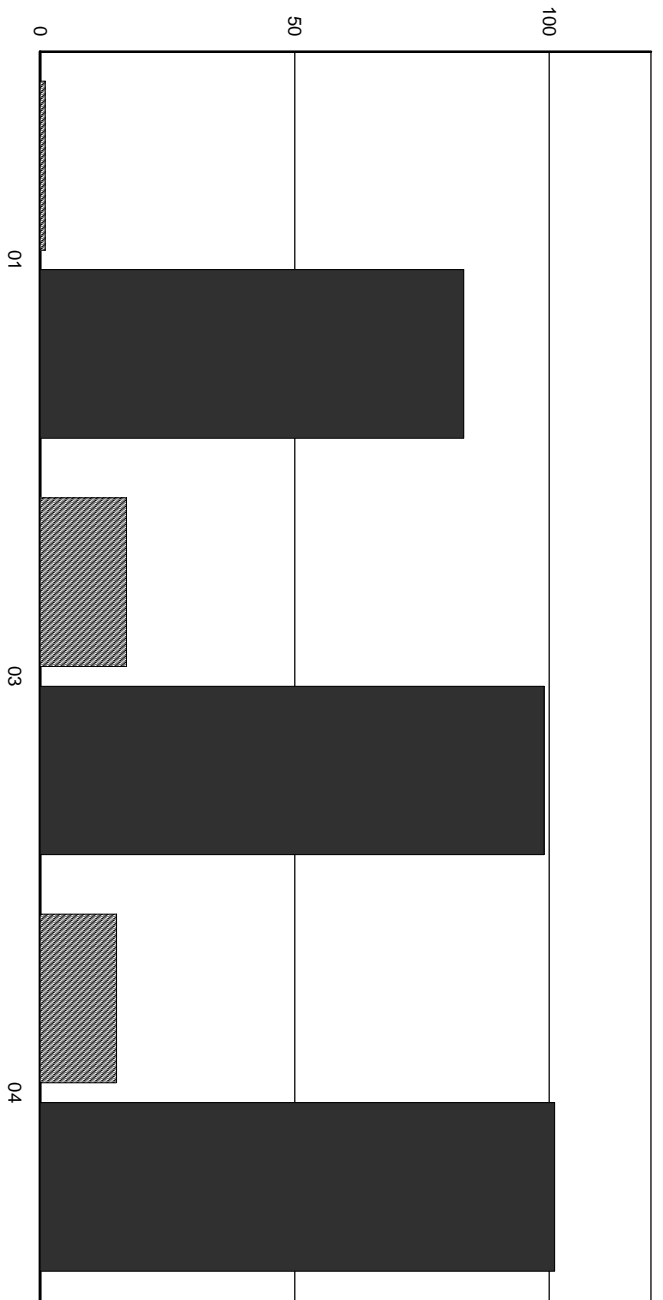
| # of Parcels | Median A/S x 100 |
|--------------|------------------|
| 6            | 103.59           |
| 4            | 93.07            |
| 6            | 100.65           |
| 3            | 98.98            |
| 5            | 92.23            |
| 3            | 104.51           |
| 4            | 99.76            |
| 1            | 99.01            |
| 1            | 99.43            |

# Hebron: Median A/S Ratio by Neighborhood



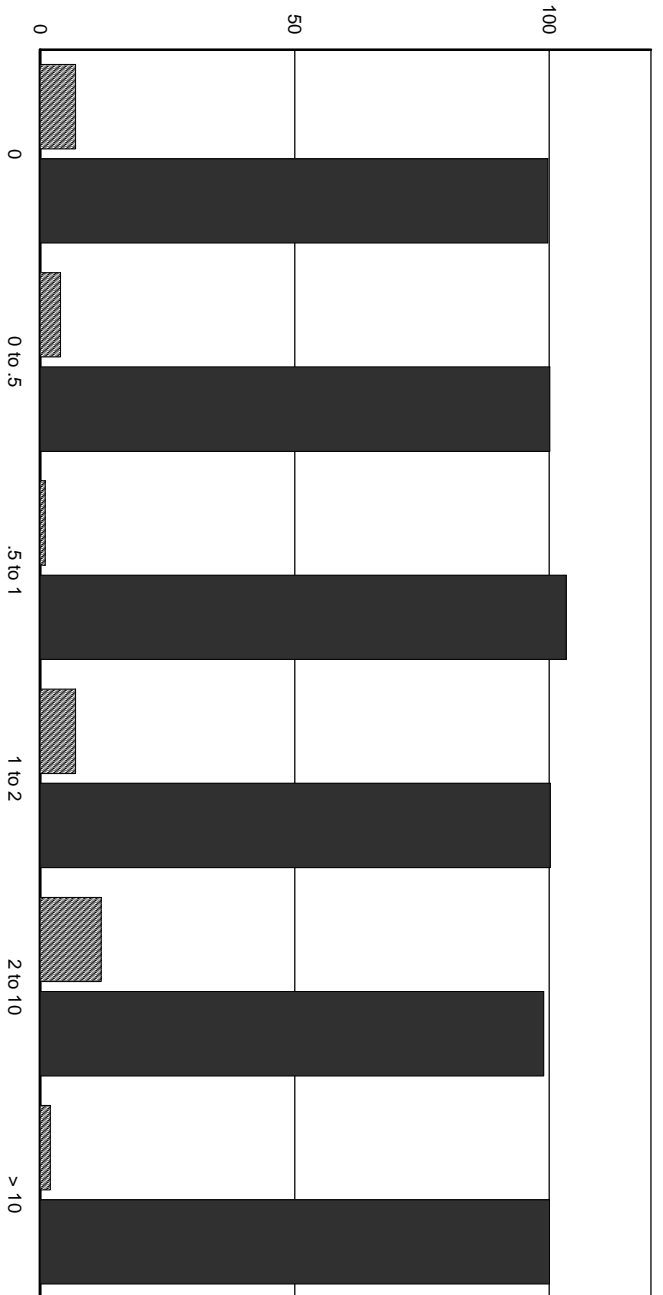
| Neighborhood | # of Parcels | Median A/S x 100 |
|--------------|--------------|------------------|
| N-A          | 1            | 101.60           |
| N-D          | 4            | 101.85           |
| N-E          | 22           | 100.01           |
| N-F          | 3            | 88.77            |
| N-G          | 3            | 97.82            |

# Hebron: Median A/S Ratio by Zone

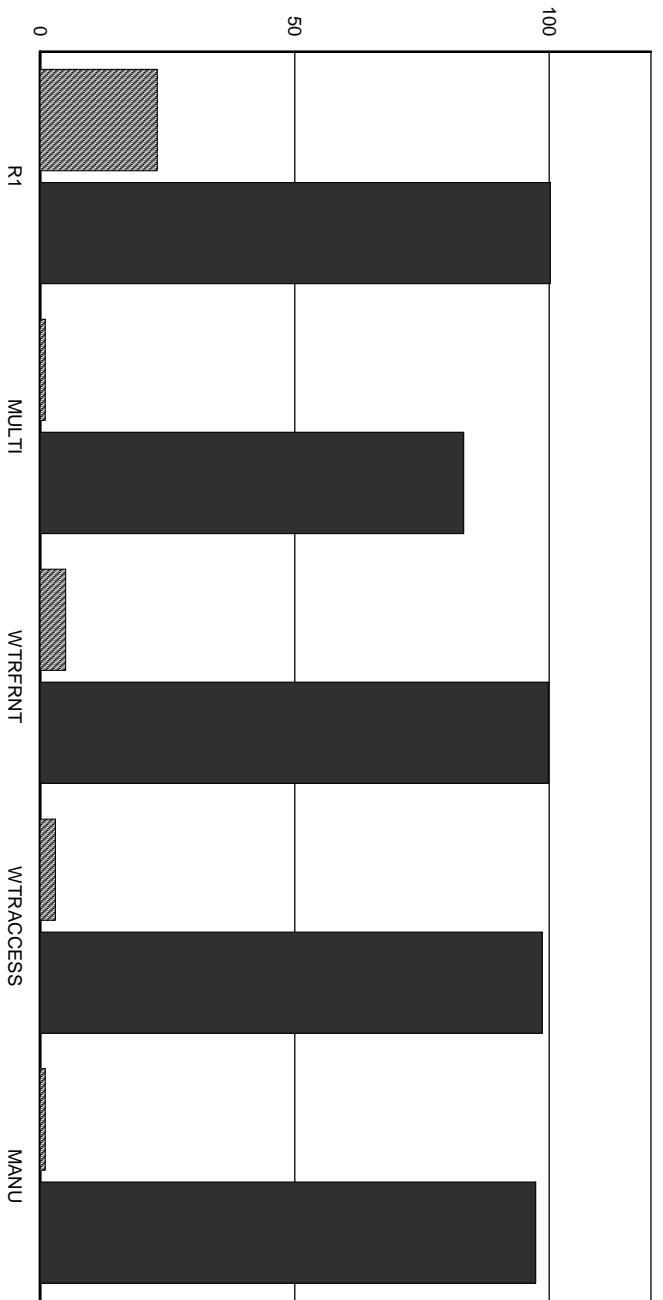


| Zone | # of Parcels | Median A/S x 100 |
|------|--------------|------------------|
| 01   | 1            | 83.20            |
| 03   | 17           | 98.98            |
| 04   | 15           | 101.09           |

# Hebron: Median A/S Ratio by Acreage

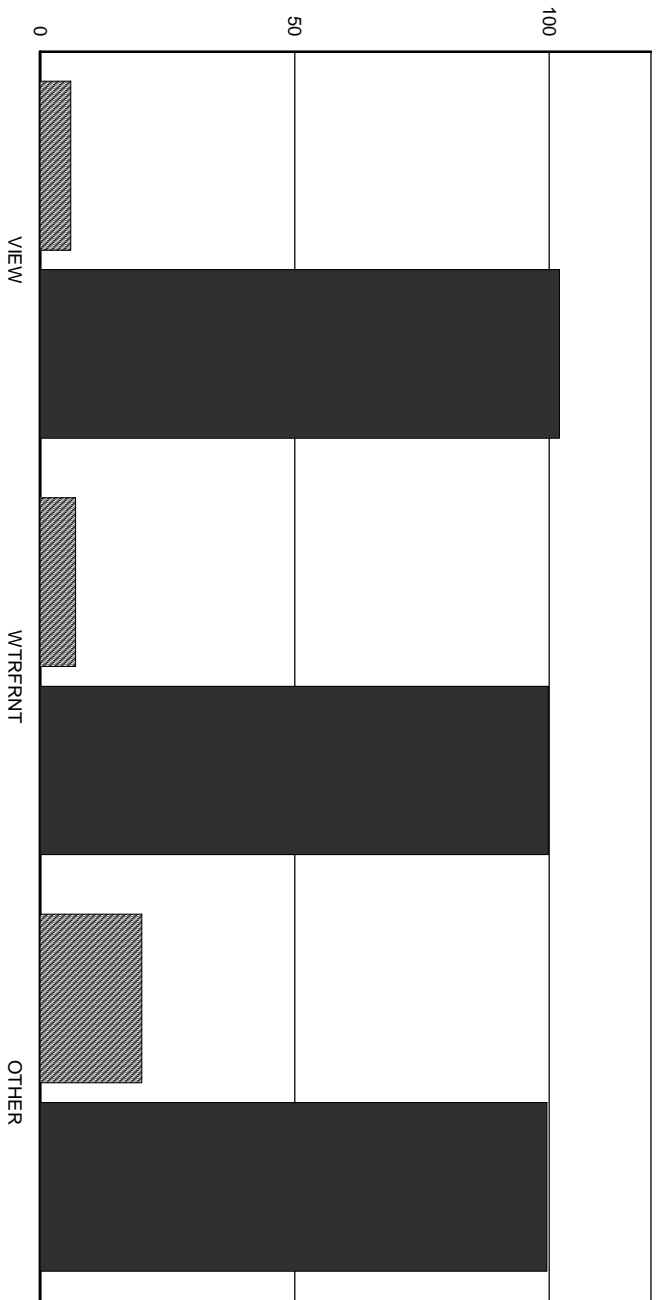


# Hebron: Median A/S Ratio by Improved Use



|           | # of Parcels | Median A/S x 100 |
|-----------|--------------|------------------|
| R1        | 23           | 100.20           |
| MULTI     | 1            | 83.20            |
| WTRFRNT   | 5            | 99.81            |
| WTRACCESS | 3            | 98.60            |
| MANU      | 1            | 97.36            |

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



|         | # of Parcels | Median A/S x 100 |
|---------|--------------|------------------|
| VIEW    | 6            | 102.01           |
| WTRFRNT | 7            | 99.81            |
| OTHER   | 20           | 99.59            |



**Sales Analysis Results**  
**Hebron -- 09/08/2016**

| <b>Sales Analysis Statistics</b> |               |                             |               |
|----------------------------------|---------------|-----------------------------|---------------|
| Number of Sales:                 | <b>10</b>     | Mean Sales Ratio:           | <b>0.9999</b> |
| Minimum Sales Ratio:             | <b>0.7057</b> | Median Sales Ratio:         | <b>0.9940</b> |
| Maximum Sales Ratio:             | <b>1.2170</b> | Standard Deviation:         | <b>0.1399</b> |
| Aggregate Sales Ratio:           | <b>0.9808</b> | Coefficient of Dispersion:  | <b>9.0502</b> |
|                                  |               | Price Related Differential: | <b>1.0195</b> |

| <b>Sales Analysis Criteria</b> |                                   |
|--------------------------------|-----------------------------------|
| Sold: 4/1/2014 - 09/01/2016    | 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 - 2016        | Trend: 0.000% Prior to 09/08/2016 |
| 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  |                                   |

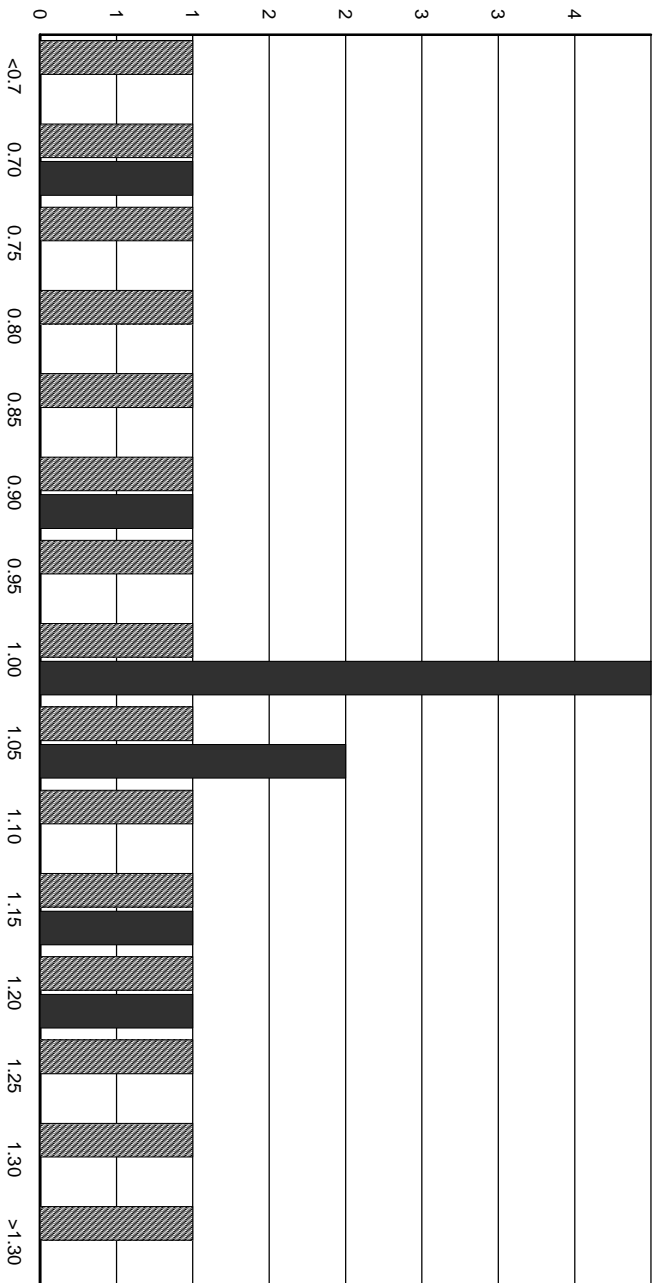


Hebron Sales Analysis Report

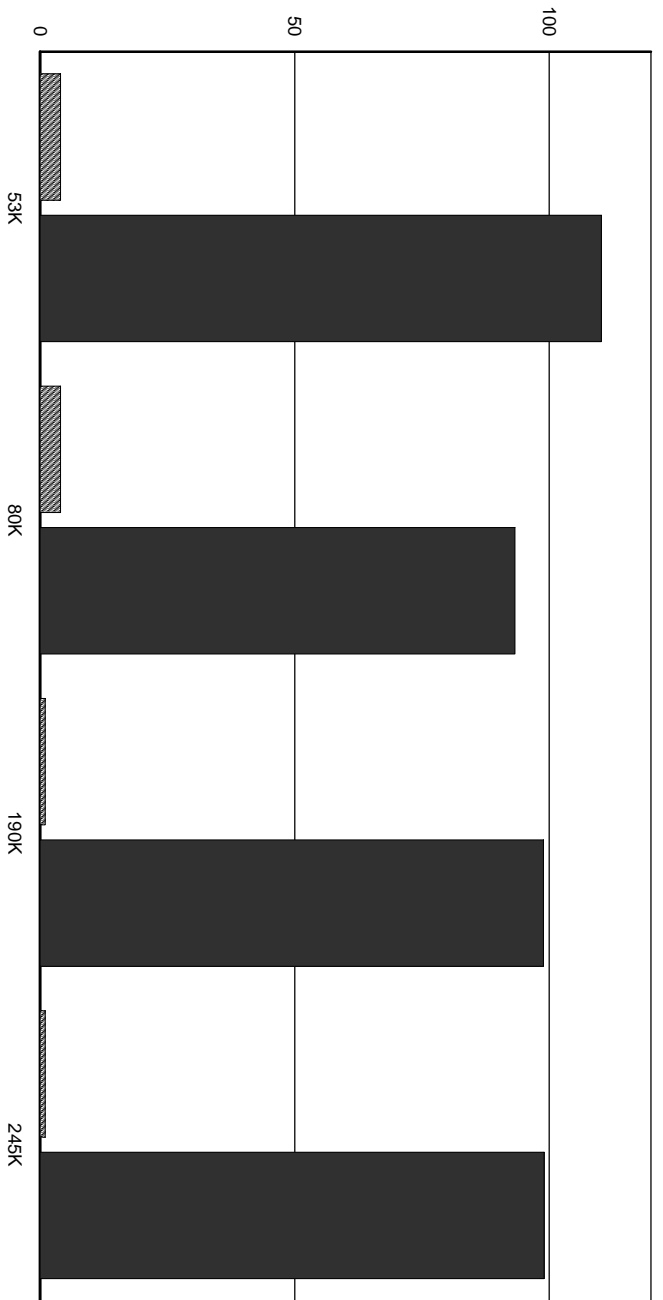
| Ratio | Map       | Lot    | Sub    | Zone | Acres | LC  | NC | BR  | SH        | Sale Price | Assessment | I | Q | Unqualified Description | Prior Year Assessment |
|-------|-----------|--------|--------|------|-------|-----|----|-----|-----------|------------|------------|---|---|-------------------------|-----------------------|
|       | Sale Note |        |        |      |       |     |    |     | Eff. Area |            | Sale Date  |   |   | Grantor                 |                       |
| 0.978 | 000001    | 000013 | 000001 | 03   | 2.51  | R1  | G  |     |           | \$ 55,000  | \$ 53,800  | V | Q | FISHER, LORRAINE        | \$ 57,800             |
| 0.988 | 000008    | 000008 | 000004 | 03   | 6.35  | R1  | E  |     |           | \$ 165,000 | \$ 163,100 | V | Q | DONOVAN, BRIAN J        | \$ 213,400            |
| 1.043 | 000008    | 000016 | 000004 | 03   | 2.26  | R1  | D  |     |           | \$ 35,000  | \$ 36,500  | V | Q | RYAN, ROBERT & MARGARE  | \$ 47,300             |
| 0.998 | 000017    | 000037 | 000000 | 03   | 3.00  | RIW | E  | RSA | A         | \$ 54,000  | \$ 53,900  | V | Q | HAMBLETT, EVELYN        | \$ 56,900             |
|       |           |        |        |      |       |     |    |     | 1,335     |            | 09/14/2015 |   |   |                         |                       |
| 0.706 | 000017    | 0000SB | 000004 | 03   | 1.80  | R1  | E  | RSA | A         | \$ 70,000  | \$ 49,400  | V | Q | WILLIAMS, KYLE A.       | \$ 236,100            |
|       |           |        |        |      |       |     |    |     | 1,861     |            | 04/30/2014 |   |   |                         |                       |
| 0.990 | 000018    | 000030 | 000009 | 03   | 6.39  | R1  | G  | RSA | B         | \$ 245,000 | \$ 242,500 | V | Q | BOLTON, JR., EDWARD L.  | \$ 260,700            |
|       |           |        |        |      |       |     |    |     | 2,827     |            | 04/24/2015 |   |   |                         |                       |
| 0.888 | 000018    | 000030 | 00HH03 | 03   | 7.20  | R1  | F  | RSA | D         | \$ 65,000  | \$ 57,700  | V | Q | PFROMMER, MICHAEL T     | \$ 62,700             |
|       |           |        |        |      |       |     |    |     | 3,226     |            | 08/01/2014 |   |   |                         |                       |
| 1.029 | 000020    | 000BMR | 000005 | 04   | 3.00  | R1  | E  |     |           | \$ 45,000  | \$ 46,300  | V | Q | ZERMANI, DOMINIC & COL  | \$ 50,600             |
|       |           |        |        |      |       |     |    |     |           |            | 03/27/2015 |   |   |                         |                       |
| 1.163 | 000020    | 000BMR | 0001-1 | 04   | 3.18  | R1  | E  | RSA | C         | \$ 40,000  | \$ 46,500  | V | Q | BRODERICK, PATRICE      | \$ 114,400            |
|       |           |        |        |      |       |     |    |     | 2,423     |            | 05/07/2014 |   |   |                         |                       |
| 1.217 | 000024    | 0000CM | 000001 | 03   | 1.24  | R1  | E  |     |           | \$ 39,933  | \$ 48,600  | V | Q | RAYMOND, MATTHEW        | \$ 59,300             |
|       |           |        |        |      |       |     |    |     |           |            | 10/13/2015 |   |   |                         |                       |



# Hebron: Distribution of Sale Ratios

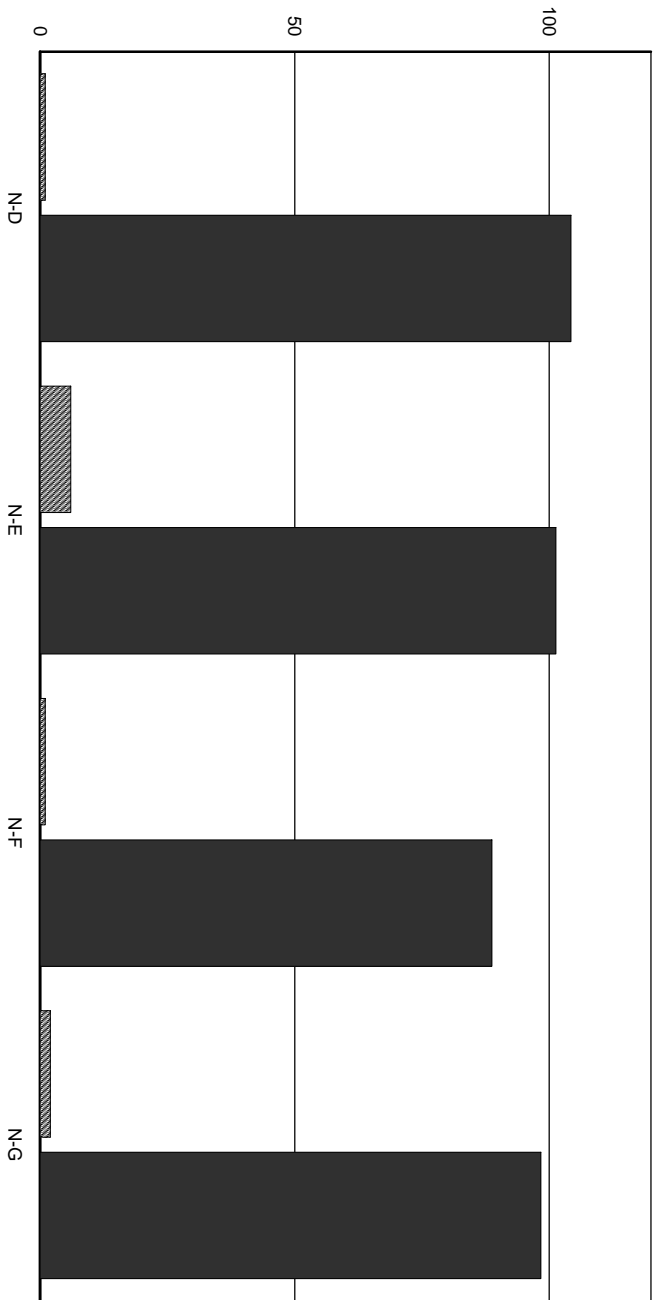


# Hebron: Median A/S Ratio by Sale Price



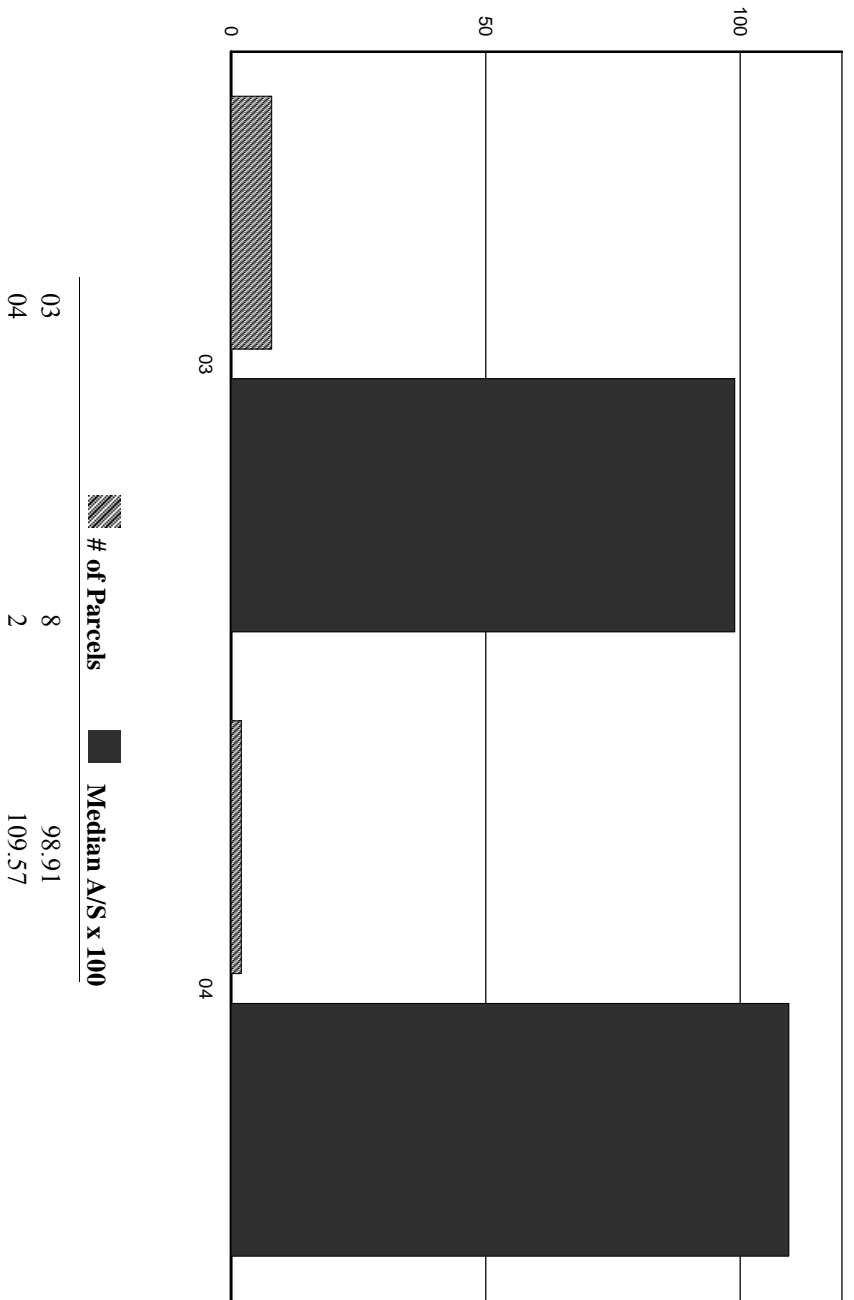
|      | # of Parcels | Median A/S x 100 |
|------|--------------|------------------|
| 53K  | 4            | 110.27           |
| 80K  | 4            | 93.29            |
| 190K | 1            | 98.85            |
| 245K | 1            | 98.98            |

# Hebron: Median A/S Ratio by Neighborhood



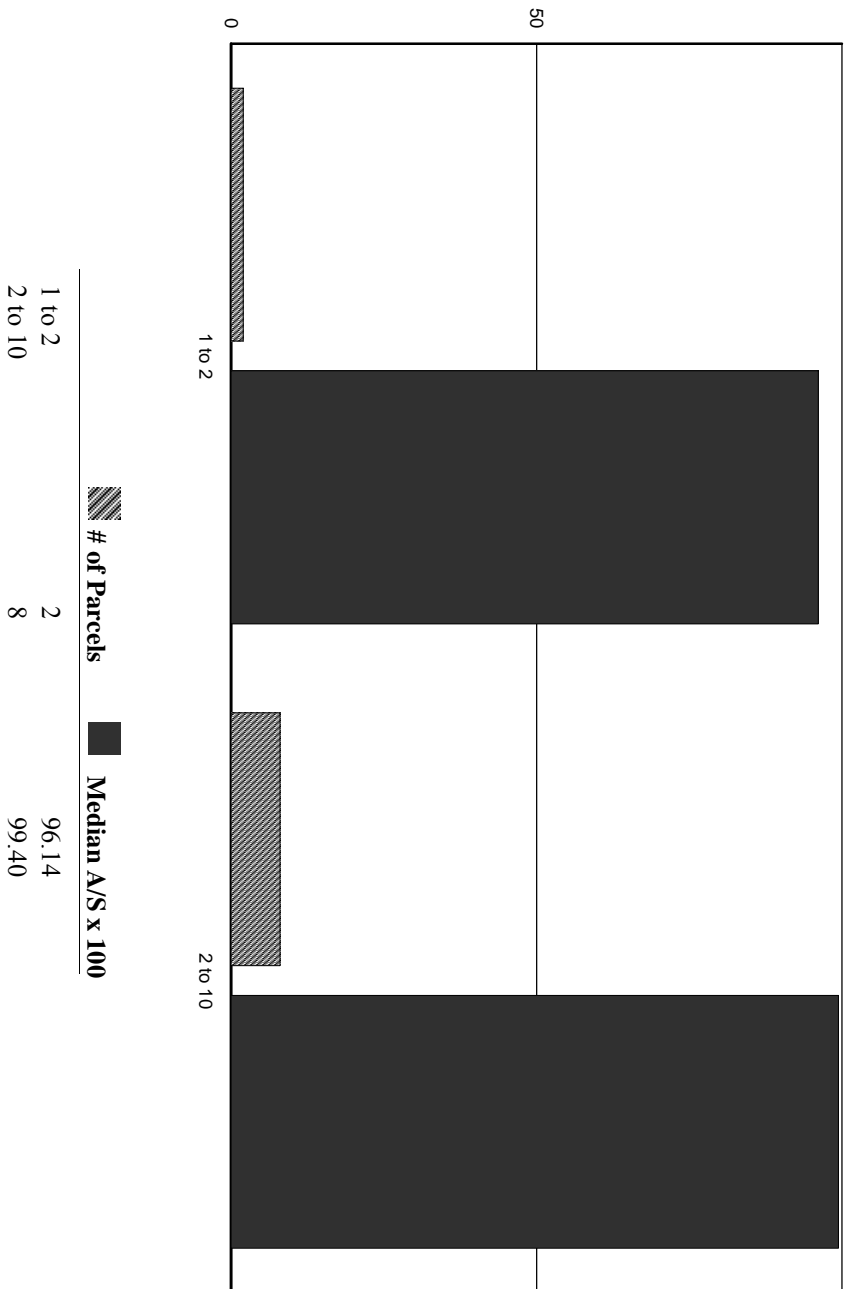
|     | # of Parcels | Median A/S x 100 |
|-----|--------------|------------------|
| N-D | 1            | 104.29           |
| N-E | 6            | 101.35           |
| N-F | 1            | 88.77            |
| N-G | 2            | 98.40            |

# Hebron: Median A/S Ratio by Zone

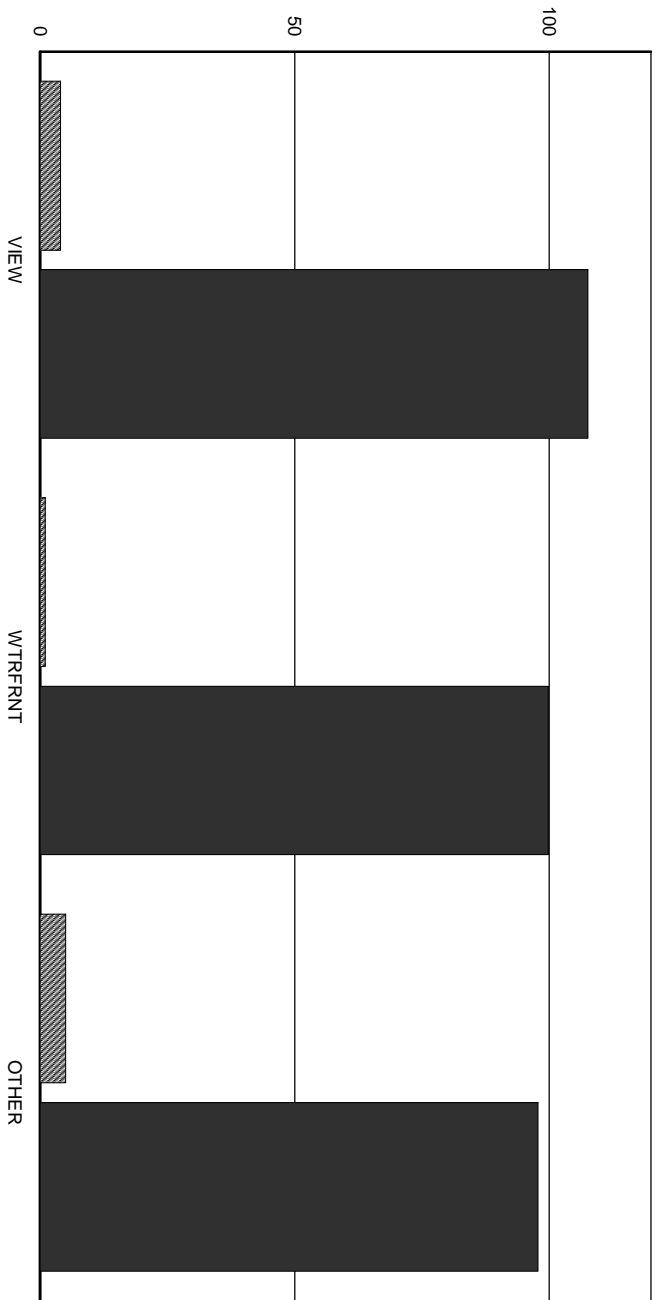




# Hebron: Median A/S Ratio by Acreage



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



|         | # of Parcels | Median A/S x 100 |
|---------|--------------|------------------|
| VIEW    | 4            | 107.61           |
| WTRFRNT | 1            | 99.81            |
| OTHER   | 5            | 97.82            |

| OWNER INFORMATION  |  | SALES HISTORY |      |      |      | HEBRON PICTURE |                       |
|--|--|---------------|------|------|------|----------------|-----------------------|
| <b>MILLS, JOHN S.</b><br>MILLS, ELIZABETH G.<br>310 RESERVIOR ROAD<br>PLYMOUTH, NH 03264 |  | Date          | Book | Page | Type | Price          | Grantor               |
|  |  | 03/08/2016    | 4192 | 0075 | Q V  | 55,000         | FISHER, LORRAINE      |
|  |  | 11/17/2010    | 3749 | 0844 | Q V  | 56,000         | CONVEX, LLC           |
|  |  | 08/27/2004    | 3043 | 621  | Q V  | 79,900         | MARKERT, PHILIP/SUSAN |

| LISTING HISTORY   | NOTES  |
|---|--|
| 06/10/16 KCVL V-SALE<br>03/22/11 MSUR<br>02/08/07 CMSL<br>01/28/02 MF-V | LOT 1, PLAN #12499; ALSO FRONTS ON GEORGE ROAD; 6/16 HSE SITE<br>CLEARED & DW ROUGHED; |

**EXTRA FEATURES VALUATION**

| Feature Type                       | Units | Length x Width | Size Adj | Rate | Cond | Market Value | Notes |
|------------------------------------|-------|----------------|----------|------|------|--------------|-------|
| <b>HEBRON ASSESSING OFFICE</b>     |       |                |          |      |      |              |       |
| <b>MUNICIPAL SOFTWARE BY AVTAR</b> |       |                |          |      |      |              |       |

**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        | 73,500           | G    | 120               | 75   | 100   | 90        | --         | 100  | 53,600        | 0     | N | 53,600        |           |
| 1F RES    | 0,508 ac        | x 1,800          | X    | 100               |      |       |           | ROLLING    | 25   | 200           | 0     | N | 200           | WET AREAS |
|           | <b>2,508 ac</b> |                  |      |                   |      |       |           |            |      | <b>53,800</b> |       |   | <b>53,800</b> |           |

| PARCEL TOTAL TAXABLE VALUE |          |          |                         |
|----------------------------|----------|----------|-------------------------|
| Year                       | Building | Features | Land                    |
| 2014                       | \$ 0     |          | \$ 57,800               |
|                            |          |          | Parcel Total: \$ 57,800 |
| 2015                       | \$ 0     |          | \$ 57,800               |
|                            |          |          | Parcel Total: \$ 57,800 |
| 2016                       | \$ 0     |          | \$ 53,800               |
|                            |          |          | Parcel Total: \$ 53,800 |

| PICTURE  |           | OWNER   | TAXABLE DISTRICTS         |                     | BUILDING DETAILS                                   |   |
|--|-----------|---|---------------------------|---------------------|--|---|
|  |           | MILLS, JOHN S.<br>MILLS, ELIZABETH G.<br>310 RESERVIOR ROAD<br>PLYMOUTH, NH 03264 | District<br>BRID-HEB VILL | Percentage<br>% 100 | Model:<br>Roof:<br>Ext:<br>Int:<br>Floor:<br>Heat: | Baths:<br>Fixtures:<br>Fireplaces:<br>Generators: |
| PERMITS  |           |   |                           |                     |  |   |
| Date   | Permit ID | Permit Type   | Notes                     |                     |  |   |
| 10/28/04   | 04-211-05 | TREE REMOVAL  | INTENT TO CUT             |                     |  |   |
| <p>Bedrooms:                      Baths:                      Fixtures:</p> <p>Extra Kitchens:                      Fireplaces:</p> <p>A/C:                      Generators:</p> <p>Quality:</p> <p>Com. Wall:</p> <p>Stories:</p> <p>Base Type:</p> |           |   |                           |                     |  |   |

| BUILDING SUB AREA DETAILS   |  |
|---|--|
| <p>2016 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> |  |

| OWNER INFORMATION   | SALES HISTORY |      |      | PRICE GRANTOR            |
|---|---------------|------|------|--------------------------|
| <b>HARDY, DAVID R.</b><br>HARDY, ANNE D.<br>122 EAST RIDGE ROAD<br>WACCABUC, NY 10597 | Date          | Book | Page | Type                     |
|   | 11/23/2015    | 4172 | 0711 | Q V                      |
|   |               |      |      | 165,000 DONOVAN, BRIAN J |

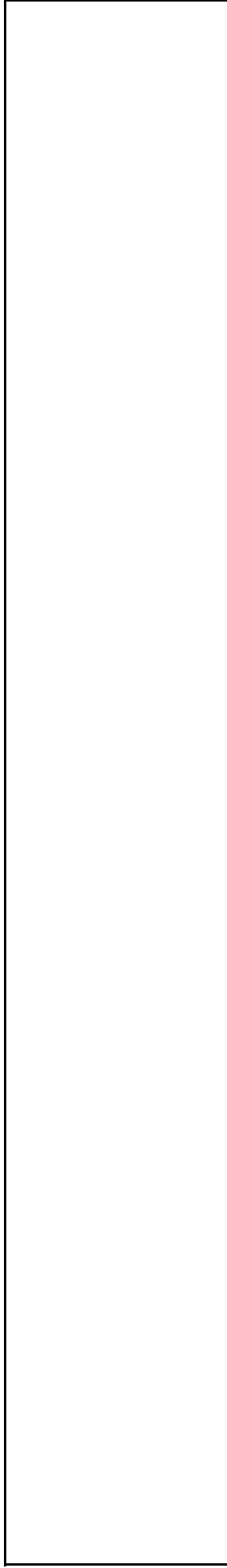
| LISTING HISTORY  | NOTES  |
|--|--|
| 12/07/15 KCVL V-SALE<br>12/08/03 KCUL<br>04/03/02 MF-V | PLAN#5226; VACANT, WOODED, VIEW OF LAKE & DIST MTNS; 12/15; STARTED SOME CLEARING; 7/16; NEW HOUSE STARTED - P/U IN '17; |

**EXTRA FEATURES VALUATION**

| Feature Type                       | Units    | Length x Width | Size Adj   | Rate                     | Cond | Market Value | Notes |
|------------------------------------|----------|----------------|------------|--------------------------|------|--------------|-------|
| <b>HEBRON ASSESSING OFFICE</b>     |          |                |            |                          |      |              |       |
| <b>MUNICIPAL SOFTWARE BY AVTAR</b> |          |                |            |                          |      |              |       |
| <b>PARCEL TOTAL TAXABLE VALUE</b>  |          |                |            |                          |      |              |       |
| Year                               | Building | Features       | Land       |                          |      |              |       |
| 2014                               | \$ 0     |                | \$ 213,400 | Parcel Total: \$ 213,400 |      |              |       |
| 2015                               | \$ 0     |                | \$ 213,400 | Parcel Total: \$ 213,400 |      |              |       |
| 2016                               | \$ 0     |                | \$ 163,100 | Parcel Total: \$ 163,100 |      |              |       |

**LAND VALUATION**

| Zone:            | RURAL DISTRICT | Minimum Acreage:                               | 2.00      | Minimum Frontage: | 150         | Site:       | UND WDS     | Driveway:         | UND         | Road:             | GRAVEL/DIRT  |                  |              |
|------------------|----------------|--|-----------|-------------------|-------------|-------------|-------------|-------------------|-------------|-------------------|--------------|------------------|--------------|
| <b>Land Type</b> | <b>Units</b>   | <b>Base Rate</b>                               | <b>NC</b> | <b>Adj</b>        | <b>Site</b> | <b>Road</b> | <b>DWay</b> | <b>Topography</b> | <b>Cond</b> | <b>Ad Valorem</b> | <b>SPI R</b> | <b>Tax Value</b> | <b>Notes</b> |
| 1F RES           | 2,000 ac       | 73,500   | E         | 100               | 75          | 95          | 90          | 90 -- ROLLING     | 100         | 42,400            | 0            | N                | 42,400       |
| 1F RES           | 4,350 ac       | x 1,800  | X         | 100               |             |             |             | 85 -- MODERATE    | 100         | 6,700             | 0            | N                | 6,700        |
| VIEW             |                | LAKES/MOUNTAINS, WIDE, TOP 75, EXTREME DISTANT |           |                   |             |             |             |                   |             |                   |              |                  |              |
|                  |                | <b>6.350 ac</b>                                |           |                   |             |             |             |                   |             |                   |              |                  |              |
|                  |                | <b>163,100</b>                                 |           |                   |             |             |             |                   |             |                   |              |                  |              |



|  |           |  |  |  |  |   |  |
|--|-----------|--|--|--|--|---|--|
| <b>PICTURE</b>   |           | <b>OWNER</b>                                     |  | <b>TAXABLE DISTRICTS</b>   |  | <b>BUILDING DETAILS</b>                               |  |
| HARDY, DAVID R.<br>HARDY, ANNE D.<br>122 EAST RIDGE ROAD<br>WACCABUC, NY 10597 |           | District<br>BRID-HEB VILL<br>Percentage<br>% 100 |  | Model:<br>Roof:<br>Ext:<br>Int:<br>Floor:<br>Heat:<br>Bedrooms:<br>Baths:<br>Extra Kitchens:<br>A/C:<br>Quality:<br>Com. Wall:<br>Stories: |  | Fixtures:<br>Fireplaces:<br>Generators:<br>Base Type: |  |
| <b>PERMITS</b>   |           | <b>Notes</b>                                     |  |  |  |   |  |
| Date   | Permit ID | Permit Type                                      |  |  |  |   |  |

|  |         |
|--|---------|
| <b>BUILDING SUB AREA DETAILS</b>   |         |
| Year Built: _____<br>Condition For Age: _____<br>Physical: _____<br>Functional: _____<br>Economic: _____<br>Temporary: _____ |         |
| <b>2016 BASE YEAR BUILDING VALUATION</b>   |         |
| Year Built:  | _____ % |
| Condition For Age:   | _____ % |
| Physical:  | _____ % |
| Functional:  | _____ % |
| Economic:  | _____ % |
| Temporary:   | _____ % |

| OWNER INFORMATION      |  | SALES HISTORY |      |      |        |                       |
|------------------------|--|---------------|------|------|--------|-----------------------|
| <b>WARD, DANIEL W.</b> |  | Date          | Book | Page | Type   | Price Grantor         |
| WARD, WENDY L.         |  | 04/08/2016    | 4197 | 0304 | Q V    | 35,000 RYAN, ROBERT & |
| 32 BROOKSTONE TERRACE  |  | 07/28/2014    | 4072 | 0387 | U V 27 | 1 RYAN, ROBERT &      |
| BRIDGEWATER, NH 03222  |  | 10/01/2007    | 3452 | 0720 | Q V    | 50,000 BITTORIE, JOHN |
|                        |  | 07/07/2000    |      |      | U V 40 | 19,000 BITTORIE, JOHN |

| LISTING HISTORY                     | NOTES   |
|-------------------------------------|---|
| 06/10/16 KCVL V-SALE                | GEORGE ROAD LOT 4; VACANT WOODED, 6/16 DW IN FOR CAMPING SITE AFTER SALE; CK17 FOR CHANGES; |
| 08/12/09 MFEVL                      |   |
| 06/16/09 INSP MARKED FOR INSPECTION |   |
| 04/25/05 ETPM                       |   |
| 12/08/03 KCUL                       |   |
| 04/10/02 MF-V                       |   |

**EXTRA FEATURES VALUATION**

| Feature Type                   | Units | Length x Width | Size Adj | Rate | Cond | Market Value | Notes |
|--------------------------------|-------|----------------|----------|------|------|--------------|-------|
| <b>HEBRON ASSESSING OFFICE</b> |       |                |          |      |      |              |       |

| PARCEL TOTAL TAXABLE VALUE |          |          |                         |
|----------------------------|----------|----------|-------------------------|
| Year                       | Building | Features | Land                    |
| 2014                       | \$ 0     | \$ 0     | \$ 47,300               |
|                            |          |          | Parcel Total: \$ 47,300 |
| 2015                       | \$ 0     | \$ 0     | \$ 47,300               |
|                            |          |          | Parcel Total: \$ 47,300 |
| 2016                       | \$ 0     | \$ 0     | \$ 36,500               |
|                            |          |          | Parcel Total: \$ 36,500 |

**LAND VALUATION**

| Zone:            | RURAL DISTRICT | Minimum Acreage: | 2.00      | Minimum Frontage: | 150         | Site:       | UND WDS     | Driveway:         | UND         | Road:             | GRAVEL/DIRT |                 |                  |               |
|------------------|----------------|------------------|-----------|-------------------|-------------|-------------|-------------|-------------------|-------------|-------------------|-------------|-----------------|------------------|---------------|
| <b>Land Type</b> | <b>Units</b>   | <b>Base Rate</b> | <b>NC</b> | <b>Adj</b>        | <b>Site</b> | <b>Road</b> | <b>DWay</b> | <b>Topography</b> | <b>Cond</b> | <b>Ad Valorem</b> | <b>SPI</b>  | <b>R</b>        | <b>Tax Value</b> | <b>Notes</b>  |
| IF RES           | 2,000 ac       | 73,500           | D         | 90                | 75          | 95          | 90          | 95 -- MILD        | 90          | 36,300            | 0           | N               | 36,300           | WET AREAS     |
| IF RES           | 0.260 ac       | x 1,800          | X         | 100               |             |             |             | 95 -- MILD        | 50          | 200               | 0           | N               | 200              | WET           |
|                  |                |                  |           |                   |             |             |             |                   |             |                   |             | <b>2.260 ac</b> | <b>36,500</b>    | <b>36,500</b> |

| MUNICIPAL SOFTWARE BY AVITAR |  |  |  |
|------------------------------|--|--|--|
|------------------------------|--|--|--|

|                |                  |   |                    |   |  |   |  |
|----------------|------------------|---|--------------------|---|--|---|--|
| <b>PICTURE</b> |                  | <b>OWNER</b>  |                    | <b>TAXABLE DISTRICTS</b>                      |  | <b>BUILDING DETAILS</b>   |  |
|                |                  | WARD, DANIEL W.<br>WARD, WENDY L.<br>32 BROOKSTONE TERRACE<br>BRIDGEWATER, NH 03222 |                    | District<br>BRID-HEB VILL % 100<br>Percentage |  | Model:<br>Roof:<br>Ext:<br>Int:<br>Floor:<br>Heat:<br>Bedrooms:<br>Baths:<br>Extra Kitchens:<br>A/C:<br>Quality:<br>Com. Wall:<br>Stories:<br>Fixtures:<br>Fireplaces:<br>Generators:<br>Base Type: |  |
|                |                  | <b>PERMITS</b>  |                    |   |  |   |  |
| <u>Date</u>    | <u>Permit ID</u> | <u>Permit Type</u>  | <u>Notes</u>       |   |  |   |  |
| 08/05/04       | 04-026           | ADDITON   | 32' TRAVEL TRAILER |   |  |   |  |

|   |  |
|---|--|
| <b>BUILDING SUB AREA DETAILS</b>  |  |
| 2016 BASE YEAR BUILDING VALUATION<br>Year Built: _____<br>Condition For Age: _____<br>Physical: _____<br>Functional: _____<br>Economic: _____<br>Temporary: _____<br>% _____<br>% _____ |  |



**OWNER INFORMATION** **SALES HISTORY** **NOTES** **MUNICIPAL SOFTWARE BY AVTAR**

| Date       | Book | Page | Type | Price   | Grantor          |
|------------|------|------|------|---------|------------------|
| 08/23/2016 | 4228 | 559  | U114 | 189,266 | NYBERG, JAMES    |
| 09/14/2015 | 4157 | 0001 | Q V  | 54,000  | HAMBLETT, EVELYN |

**LISTING HISTORY**  
 03/04/16 JDVM VER LAND SALE  
 10/27/15 MSVL  
 05/20/02 MF-V

**NOTES**  
 225' ON RIVER; 3/16 PU NEW HSE; WOB; DNVI PER CONTRACTOR; SOME INFO; NO SIDING; EST INT=ROUGH DRYWALL, ROUGH PLUMB, NO KITCH; EST WILL BE 62% COMPL AS OF 4/1; CK17 UC, XFOBS, DEK/ENT, POSS RBU, SITE, DNPV GREENHSE;

**EXTRA FEATURES VALUATION**

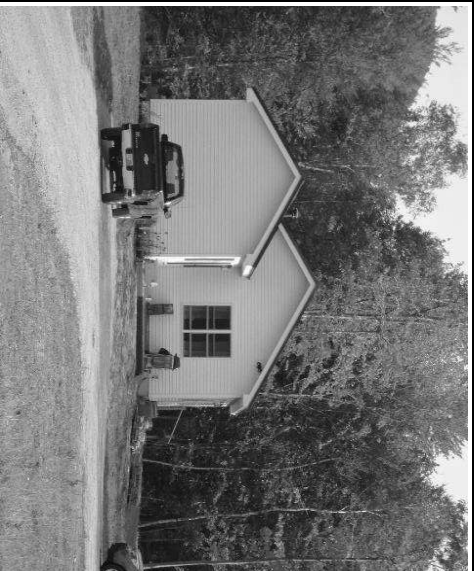
| Feature Type | Units | Length x Width | Size Adj | Rate | Cond | Market Value | Notes |
|--------------|-------|----------------|----------|------|------|--------------|-------|
|--------------|-------|----------------|----------|------|------|--------------|-------|

**HEBRON ASSESSING OFFICE**

| Year | Building  | Features      | Land       |
|------|-----------|---------------|------------|
| 2014 | \$ 0      |               | \$ 56,900  |
|      |           | Parcel Total: | \$ 56,900  |
| 2015 | \$ 0      |               | \$ 56,900  |
|      |           | Parcel Total: | \$ 56,900  |
| 2016 | \$ 81,100 |               | \$ 70,600  |
|      |           | Parcel Total: | \$ 151,700 |

**LAND VALUATION**

| Zone:             | RURAL DISTRICT | Minimum Acreage: | 2.00 | Minimum Frontage: | 150 | Site:       | AVERAGE | Driveway:  | GRAVEL/DIRT | Road:       | PAVED         |             |  |             |  |                   |      |             |     |                   |        |            |   |          |               |                  |        |              |  |
|-------------------|----------------|------------------|------|-------------------|-----|-------------|---------|------------|-------------|-------------|---------------|-------------|--|-------------|--|-------------------|------|-------------|-----|-------------------|--------|------------|---|----------|---------------|------------------|--------|--------------|--|
| <b>Land Type</b>  |                | <b>Units</b>     |      | <b>Base Rate</b>  |     | <b>NC</b>   |         | <b>Adj</b> |             | <b>Site</b> |               | <b>Road</b> |  | <b>DWay</b> |  | <b>Topography</b> |      | <b>Cond</b> |     | <b>Ad Valorem</b> |        | <b>SPI</b> |   | <b>R</b> |               | <b>Tax Value</b> |        | <b>Notes</b> |  |
| 1F RES WTRFRNT    |                | 2,000 ac         |      | 73,500            |     | E           |         | 100        |             | 100         |               | 100         |  | 95          |  | 95 --             | MILD |             | 100 |                   | 66,300 |            | 0 |          | N             |                  | 66,300 |              |  |
| 1F RES WTRFRNT    |                | 1,000 ac         |      | x 1,800           |     | X           |         | 100        |             | 100         |               | 100         |  | 95 --       |  | MILD              |      | 100         |     | 1,700             |        | 0          |   | N        |               | 1,700            |        |              |  |
| COCKERMOUTH RIVER |                | 225,000 wf       |      | AVERAGE,          |     | UNDEVELOPED |         |            |             | 10          |               | 10          |  | 95 --       |  | MILD              |      | 10          |     | 2,600             |        | 0          |   |          |               | 2,600            |        | DTW          |  |
|                   |                | <b>3,000 ac</b>  |      |                   |     |             |         |            |             |             | <b>70,600</b> |             |  |             |  |                   |      |             |     | <b>70,600</b>     |        |            |   |          | <b>70,600</b> |                  |        |              |  |



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

**BRALEY, MARK R**  
 BRALEY, ELLEN M  
 50 GROTON ROAD  
 PO BOX 224  
 HEBRON, NH 03241-0224

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

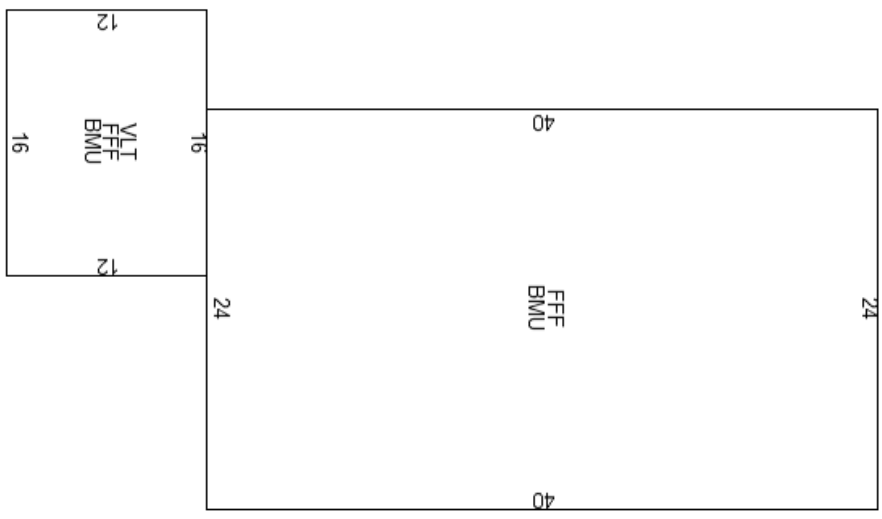
**PERMITS**

| Date     | Permit ID | Permit Type   | Notes                  |
|----------|-----------|---------------|------------------------|
| 10/14/15 | 2015-22   | NEW BUILDING  | 40'X24' WOOD FRAME RAN |
| 10/14/15 | 2015-24   | EXTERIOR ONLY | 48'X24' GREENHOUSE AND |

**Model:** 1.00 STORY RANCH  
**Roof:** GABLE HIP/PREFAB METALS  
**Ext:** VINYL SIDING  
**Int:** DRYWALL  
**Floor:** HARDWOOD/CARPET  
**Heat:** GAS/EA DUCTED  
**Bedrooms:** 2 **Baths:** 1.5 **Fixtures:**  
 Extra Kitchens: Fireplaces:  
**A/C:** No **Generators:**  
**Quality:** A0 AVVG  
**Com. Wall:**  
**Size Adj:** 1.1245 **Base Rate:** RSA 80.00  
**Base Rate:** 1.2246  
**Sq. Foot Cost:** \$ 97.97

**BUILDING SUB AREA DETAILS**

| ID          | Description  | Area         | Adj. | Effect.      |
|-------------|--------------|--------------|------|--------------|
| VLT         | VAULTED      | 192          | 0.05 | 10           |
| BMU         | BSMNT        | 1152         | 0.15 | 173          |
| FFF         | FST FLR FIN  | 1152         | 1.00 | 1152         |
| <b>GLA:</b> | <b>1,152</b> | <b>2,496</b> |      | <b>1,335</b> |



**2016 BASE YEAR BUILDING VALUATION**

**Market Cost New:** \$ 130,790  
**Year Built:** 2016  
**Condition For Age:** AVERAGE  
**Physical:**  
**Functional:**  
**Economic:** UC 16  
**Temporary:** 38 %  
**Total Depreciation:** 38 %  
**Building Value:** \$ 81,100

**OWNER INFORMATION**

**BEDARD, MICHELLE L.**

PO BOX 133

HEBRON, NH 03241

**SALES HISTORY**

| Date       | Book | Page | Type   | Price  | Grantor           |
|------------|------|------|--------|--------|-------------------|
| 04/30/2014 | 4052 | 0703 | Q V    | 70,000 | WILLIAMS, KYLE A. |
| 01/04/2014 | 4036 | 0034 | U V 13 | 57,533 | HYERS, ALBERT E.  |
| 05/23/2005 | 3141 | 0868 | U V 38 | 2,667  | HYERS, ALBERT E.  |

**NOTES**

LOT 4 SANBORN DEVELOPMENT; 2/15 INFO FROM HO; SOME LINO; 4' OVERHANG ON BACK DNP; SITE TO AVE & PAVING AFTER 4/1/15;

08/29/16 MSHC CORR FLRG  
 10/27/15 MSVR V-LAND SALE  
 06/22/15 JDVL  
 05/29/15 INSP MARKED FOR INSPECTION  
 02/20/15 KCPM  
 05/29/02 MF-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                     |
|------|------------|----------|--------------------------|
| 2014 | \$ 0       | \$ 0     | \$ 51,200                |
|      |            |          | Parcel Total: \$ 51,200  |
| 2015 | \$ 170,000 | \$ 0     | \$ 66,100                |
|      |            |          | Parcel Total: \$ 236,100 |
| 2016 | \$ 167,300 | \$ 0     | \$ 73,200                |
|      |            |          | Parcel Total: \$ 240,500 |

**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    | 1,800 ac        | 73,200    | E  | 100 | 100  | 100  | 100  | 100 -- LEVEL | 100  | 73,200        | 0   | N | 73,200        |       |
|           | <b>1,800 ac</b> |           |    |     |      |      |      |              |      | <b>73,200</b> |     |   | <b>73,200</b> |       |



| OWNER                       |           | TAXABLE DISTRICTS |                         |
|-----------------------------|-----------|-------------------|-------------------------|
| <b>BEDARD, MICHELINE L.</b> |           | District          | Percentage              |
| PO BOX 133                  |           | BRID-HEB VILL     | % 100                   |
| HEBRON, NH 03241            |           |                   |                         |
| PERMITS                     |           |                   |                         |
| Date                        | Permit ID | Permit Type       | Notes                   |
| 06/30/14                    | 2014-14   | NEW BUILDING      | 48'X28' RANCH STYLE HOW |

| BUILDING DETAILS              |                         |
|-------------------------------|-------------------------|
| Model: 1.00 STORY RANCH       | Roof: GABLE HIP/ASPHALT |
| Ext: VINYL SIDING             | Int: DRYWALL            |
| Floor: CARPET/LINOLEUM OR SIM | Heat: GAS/HOT WATER     |
| Bedrooms: 2                   | Baths: 1.0              |
| Extra Kitchens:               | Fireplaces:             |
| A/C: No                       | Generators: 1           |
| Quality: A1 AVG+10            |                         |
| Com. Wall:                    |                         |
| Size Adj: 1.0187              | Base Rate: RSA 80.00    |
|                               | Bldg. Rate: 1.1587      |
|                               | Sq. Foot Cost: \$ 92.69 |

| BUILDING SUB AREA DETAILS |               |       |              |
|---------------------------|---------------|-------|--------------|
| ID                        | Description   | Area  | Adj. Effect. |
| BMU                       | BSMNT         | 1344  | 0.15 202     |
| FFF                       | FST FLR FIN   | 1344  | 1.00 1344    |
| GAR                       | GARAGE ATTCHD | 528   | 0.45 238     |
| OPF                       | OPEN PORCH    | 307   | 0.25 77      |
| GLA:                      | 1,344         | 3,523 | 1,861        |

| 2016 BASE YEAR BUILDING VALUATION |            |
|-----------------------------------|------------|
| Market Cost New:                  | \$ 172,496 |
| Year Built:                       | 2014       |
| Condition For Age:                | AVERAGE    |
| Physical:                         | 3 %        |
| Functional:                       |            |
| Economic:                         |            |
| Temporary:                        |            |
| Total Depreciation:               | 3 %        |
| Building Value:                   | \$ 167,300 |

|    |            |    |    |     |    |
|----|------------|----|----|-----|----|
| 28 | FFF<br>BMU | 28 | 22 | GAR | 23 |
| 48 |            | 24 | 24 |     |    |
| 4  | 48<br>OPF  | 4  |    |     |    |

|    |    |     |    |
|----|----|-----|----|
| 48 | 23 | OPF | 23 |
|----|----|-----|----|

**OWNER INFORMATION**

**LUTL, WILLIAM J. AND DONNA M.**

4307 HACKNEY COACH LANE

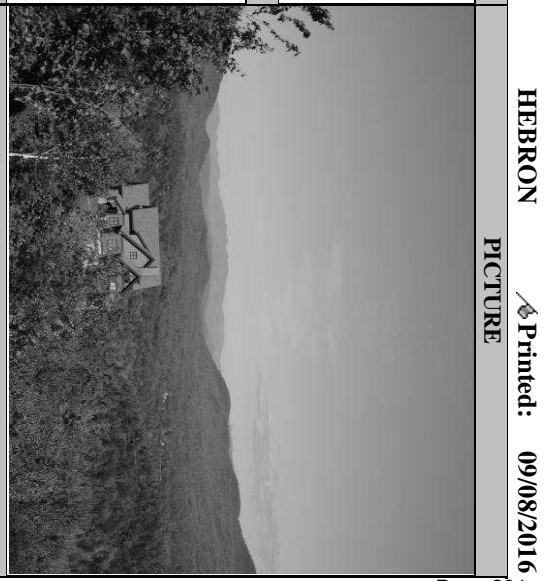
FAIRFAX, VA 22030-7951

**SALES HISTORY**

| Date       | Book | Page | Type   | Price   | Grantor                |
|------------|------|------|--------|---------|------------------------|
| 04/24/2015 | 4122 | 0995 | Q V    | 245,000 | BOLTON, JR., EDWARD L. |
| 03/28/2014 | 4047 | 0065 | U V 38 | 15,000  | BOLTON, PATRICIA A     |
| 11/16/2012 | 3932 | 0893 | Q V    | 210,000 | RADIUS REALTY GROUP II |
| 03/26/2010 | 3688 | 0383 | U V 51 | 918,000 | KILL MOUNTAIN REALTY L |

**NOTES**

PLAN#13840. ROW ACCESS THRU LOT 10; 9/13 PANORAMIC FAR DIS MTNS, HILLS & LAKE; 3/16 PU NEW HSE; LITTLE INFO FROM SUB CONTRACTOR; EST EXT; ACC TO HSU/TOU FROM GAR; HSU=11FT; 30X28 AREA ABV FFF=BLOWN IN INSUL=DNPU; EST UC BY 4/1=SOME TRIM, FIN PLUMB & HEATING, SIDING; CK17 & FOR POSS TOF/HSF, SITE, DW;



MUNICIPAL SOFTWARE BY AVITAR

**HEBRON ASSESSING OFFICE**

| Feature Type      | Units | Length x Width | Size Adj | Rate | Cond | Market Value | Notes               |
|-------------------|-------|----------------|----------|------|------|--------------|---------------------|
| FIREPLACE 2-STAND | 1     | 100            | 5,000.00 | 100  |      | 5,000        | GAS/OPENING IN BSMT |

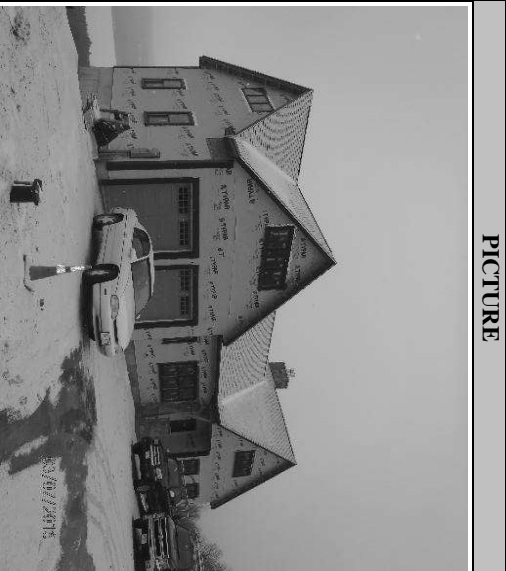
**PARCEL TOTAL TAXABLE VALUE**

| Year | Building   | Features      | Land       |
|------|------------|---------------|------------|
| 2014 | \$ 0       |               | \$ 260,700 |
|      |            | Parcel Total: | \$ 260,700 |
| 2015 | \$ 0       |               | \$ 260,700 |
|      |            | Parcel Total: | \$ 260,700 |
| 2016 | \$ 207,600 |               | \$ 344,200 |
|      |            | Parcel Total: | \$ 556,800 |

**LAND VALUATION**

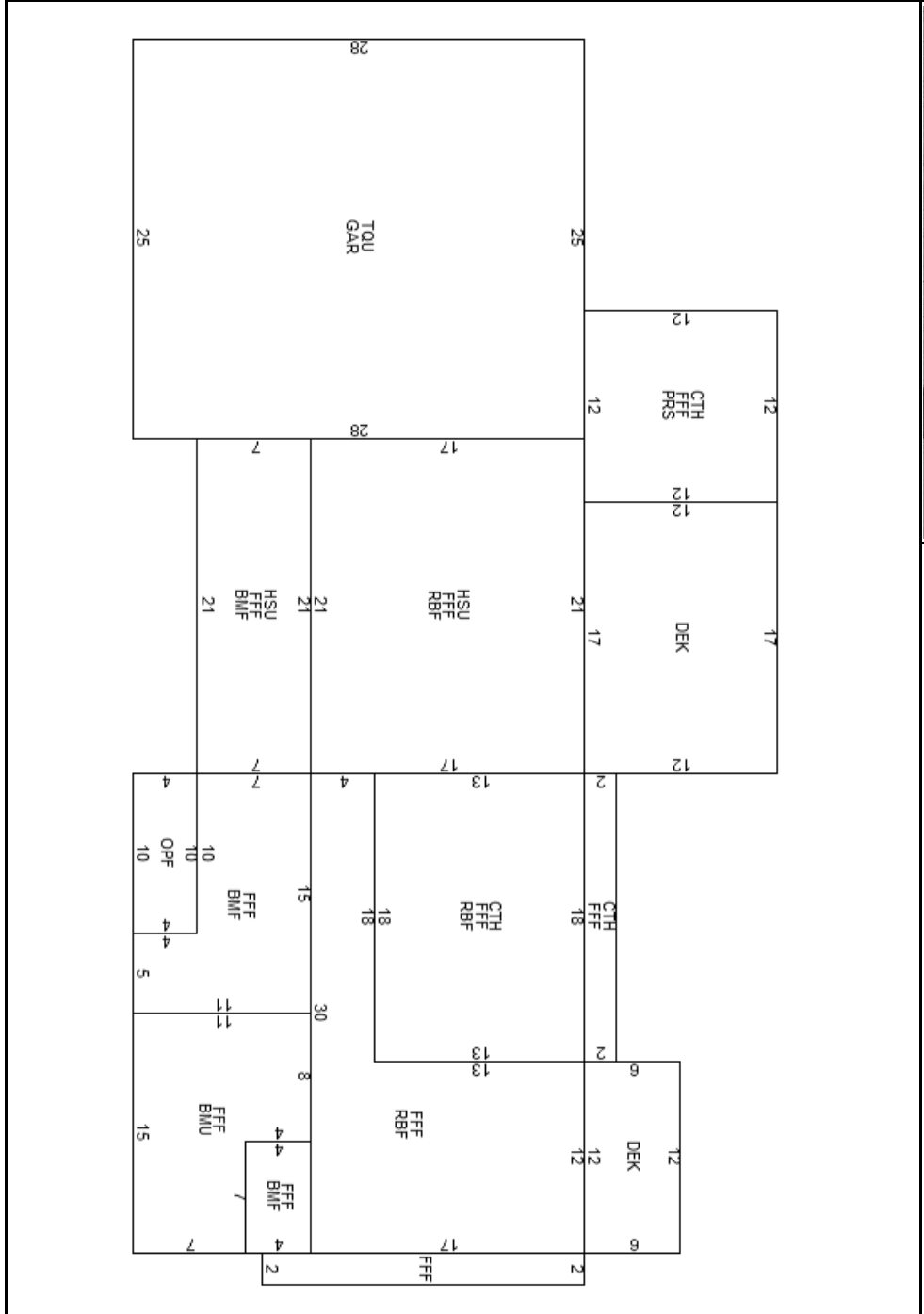
Zone: RURAL DISTRICT Minimum Acreage: 2.00 Minimum Frontage: 150 Site: FAIR Driveway: GRAVEL/DIRT Road: PAVED

| Land Type | Units    | Base Rate | NC | Adj | Site | Road | DWay | Topography  | Cond | Ad Valorem | SPI             | R              | Tax Value      | Notes              |
|-----------|----------|-----------|----|-----|------|------|------|---|------|------------|-----------------|----------------|----------------|--------------------|
| 1F RES    | 1,000 ac | 72,000    | G  | 120 | 95   | 100  | 95   | 90 -- ROLLING                                     | 95   | 66,700     | 0               | N              | 66,700         | ROW                |
| 1F RES    | 5,390 ac | x 1,800   | X  | 100 |      |      |      | 90 -- ROLLING                                     | 100  | 8,700      | 0               | N              | 8,700          |                    |
| VIEW      |          |           |    |     |      |      |      | LAKES/MOUNTAINS, PANORAMIC, TOP 100, EXTREME DIST | 100  | 268,800    |                 |                | 268,800        | MTS/LK/PAN/EXTDIST |
|           |          |           |    |     |      |      |      |   |      |            | <b>6.390 ac</b> | <b>344,200</b> | <b>344,200</b> |                    |



| OWNER   |           | TAXABLE DISTRICTS |                       |
|---|-----------|-------------------|-----------------------|
| <b>LUTT, WILLIAM J. AND DONNA M.</b>              |           | District          | Percentage            |
| 4307 HACKNEY COACH LANE<br>FAIRFAX, VA 22030-7951 |           | BRID-HEB VILL     | % 100                 |
| PERMITS   |           |                   |                       |
| Date  | Permit ID | Permit Type       | Notes                 |
| 08/05/15  | 2015-14   | NEW BUILDING      | CONVENTIONAL STICK BU |

| BUILDING DETAILS |                 |                 |                   |
|------------------|-----------------|-----------------|-------------------|
| Model:           | 1.50 STORY CAPE | Roof:           | GABLE HIP/ASPHALT |
| Ext:             | VINYL SIDING    | Int:            | DRYWALL           |
| Floor:           | HARDWOOD        | Heat:           | GAS/EA DUCTED     |
| Bedrooms:        | 3               | Baths:          | 2.5               |
| Fixtures:        | 9               | Extra Kitchens: |                   |
| Fireplaces:      |                 | Generators:     |                   |
| A/C:             | Yes 100.00 %    | Quality:        | A4 EXC            |
| Com. Wall:       |                 | Base Rate:      | RSA 80.00         |
| Size Adj:        | 0.9269          | Bldg. Rate:     | 1.3496            |
|                  |                 | Sq. Foot Cost:  | \$ 107.97         |



| ID          | Description    | Area         | Adj.  | Effect.      |
|-------------|----------------|--------------|-------|--------------|
| BMF         | BSMNT FINISHED | 300          | 0.30  | 90           |
| BMU         | BSMNT          | 137          | 0.15  | 21           |
| CTH         | CATHEDRAL      | 414          | 0.10  | 41           |
| DEK         | DECK/ENTRANCE  | 276          | 0.10  | 28           |
| FFF         | FST FLR FIN    | 1524         | 1.00  | 1524         |
| GAR         | GARAGE ATTCHD  | 700          | 0.45  | 315          |
| HSU         | 1/2 STRY UNFIN | 504          | 0.25  | 126          |
| OPF         | OPEN PORCH     | 40           | 0.25  | 10           |
| RBF         | RAISED BSMNT   | 867          | 0.50  | 434          |
| TQU         | 3/4 STRY UNFIN | 700          | 0.35  | 245          |
| PRS         | PIER           | 144          | -0.05 | -7           |
| <b>GLA:</b> | <b>1,524</b>   | <b>5,606</b> |       | <b>2,827</b> |

| 2016 BASE YEAR BUILDING VALUATION |            |
|-----------------------------------|------------|
| Market Cost New:                  | \$ 305,231 |
| Year Built:                       | 2015       |
| Condition For Age:                | AVERAGE    |
| Physical:                         | 1 %        |
| Functional:                       |            |
| Economic:                         |            |
| Temporary:                        | UC 16      |
| Total Depreciation:               | 31 %       |
| Building Value:                   | 32 %       |
|                                   | \$ 207,600 |

| OWNER INFORMATION                   | SALES HISTORY              |      |      | PRICE GRANTOR |
|-------------------------------------|----------------------------|------|------|---------------|
| <b>SANTAMARIA, PAUL AND LINDSIE</b> | Date                       | Book | Page | Type          |
|                                     | 08/01/2014                 | 4073 | 0793 | Q V           |
|                                     | 65,000 PFROMMER, MICHAEL T |      |      |               |

306 HOBART HILL RD  
HEBRON, NH 03241

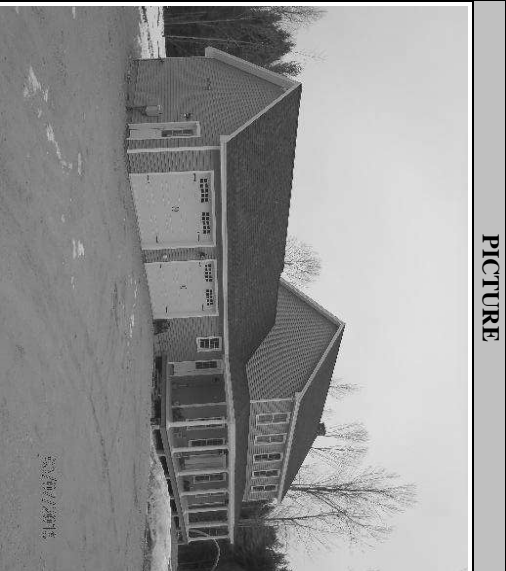
| LISTING HISTORY  | NOTES   |
|--|---|
| 03/07/16 JDVM<br>10/27/15 MSVL<br>02/20/15 KCPL<br>06/20/02 MF-V | GREY; LOT 3 HOBART HILL ROAD; 2/15 NOT STARTED YET; 10/15; HSE FRAMED & ROOFED; P/U IN '16; 3/16 NOH; PU NEW HSE; EST INT & 100% COMPL; PAVED RD TO GRAVEL; CK17 FOR REAR DEK, POSS AC, SITE; |

| 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 |          |          |      | PARCEL TOTAL TAXABLE VALUE |            |           |                          |
|----------------|----------|----------|------|----------------------------|------------|-----------|--------------------------|
| Year           | Building | Features | Land | 2014                       | \$ 0       | \$ 62,700 | Parcel Total: \$ 62,700  |
|                |          |          |      | 2015                       | \$ 0       | \$ 62,700 | Parcel Total: \$ 62,700  |
|                |          |          |      | 2016                       | \$ 266,400 | \$ 3,000  | Parcel Total: \$ 347,100 |

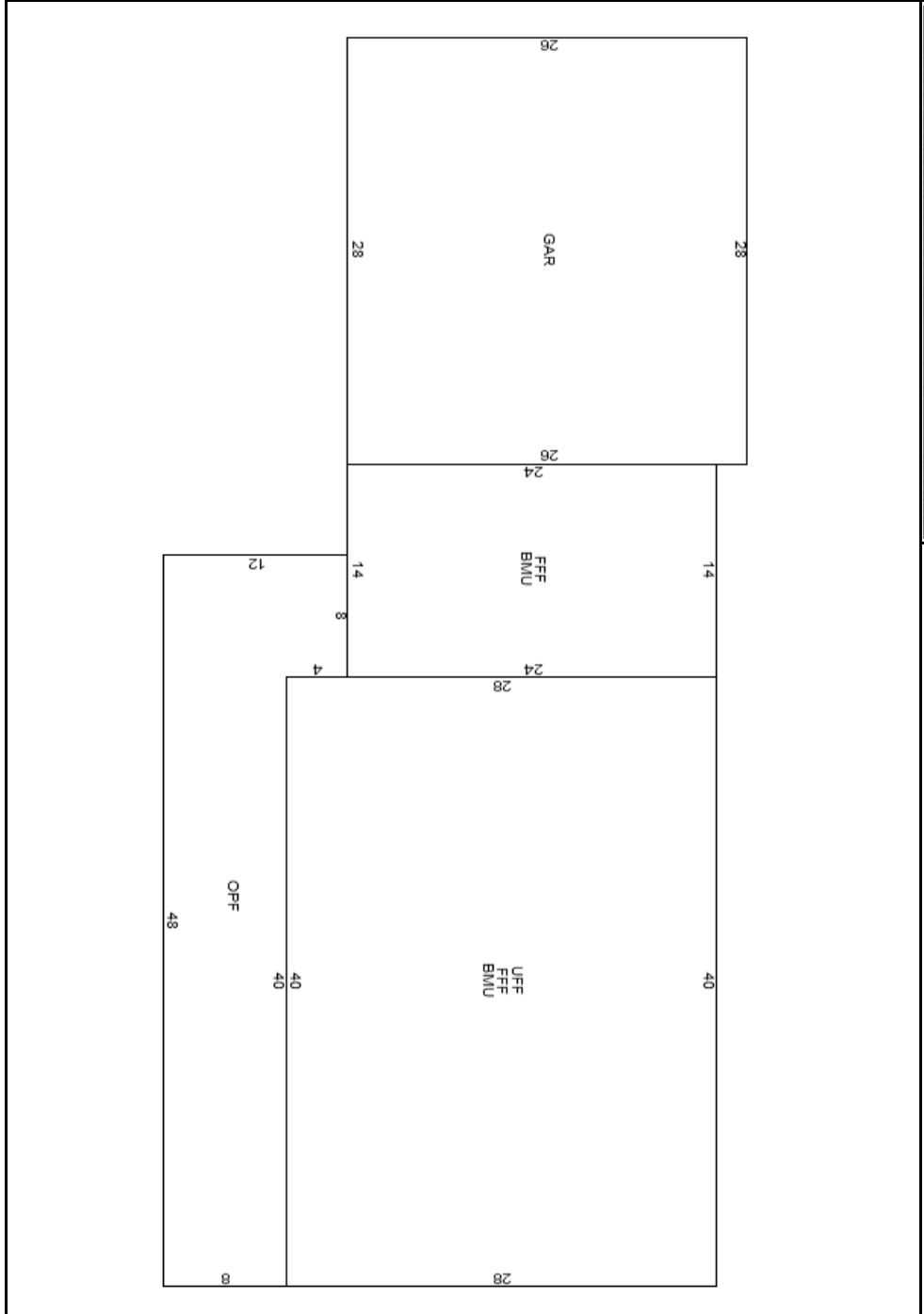
Zone: RURAL DISTRICT Minimum Acreage: 2.00 Minimum Frontage: 150 Site: AVERAGE Driveway: GRAVEL/DIRT Road: GRAVEL/DIRT

| Land Type | Units        | Base Rate | NC | Adj | Site | Road | DWay | Topography | Cond | Ad Valorem    | SPI | R | Tax Value     | Notes |
|-----------|--------------|-----------|----|-----|------|------|------|------------|------|---------------|-----|---|---------------|-------|
| IF RES    | 2,000        | 73,500    | F  | 110 | 100  | 95   | 95   | 95 -- MILD | 100  | 69,300        | 0   | N | 69,300        |       |
| IF RES    | 5,200        | 1,800     | X  | 100 | 100  | 90   | --   | ROLLING    | 100  | 8,400         | 0   | N | 8,400         |       |
|           | <b>7,200</b> |           |    |     |      |      |      |            |      | <b>77,700</b> |     |   | <b>77,700</b> |       |



| OWNER                                  |           | TAXABLE DISTRICTS |                         |
|--|-----------|-------------------|-------------------------|
| <b>SANTAMARIA, PAUL AND LINDSIE</b>    |           | District          | Percentage              |
| 306 HOBART HILL RD<br>HEBRON, NH 03241 |           | BRID-HEB VILL     | % 100                   |
| PERMITS                                |           |                   |                         |
| Date                                   | Permit ID | Permit Type       | Notes                   |
| 01/22/15                               | 2015-01   | NEW BUILDING      | 90'X28' 4 BEDROOM HOUSE |

| BUILDING DETAILS           |                         |
|----------------------------|-------------------------|
| Model: 2.00 STORY COLONIAL | Roof: GABLE HIP/ASPHALT |
| Ext: VINYL SIDING          | Int: DRYWALL            |
| Floor: HARDWOOD/CARPET     | Heat: GAS/EA DUCTED     |
| Bedrooms: 4                | Baths: 3.0              |
| Extra Kitchens:            | Fireplaces:             |
| A/C: No                    | Generators:             |
| Quality: A2 AVG+20         | Com. Wall:              |
| Size Adj: 0.9050           | Base Rate: RSA 80.00    |
|                            | Bldg. Rate: 1.0426      |
|                            | Sq. Foot Cost: \$ 83.40 |



| BUILDING SUB AREA DETAILS |               |              |              |
|---------------------------|---------------|--------------|--------------|
| ID                        | Description   | Area         | Adj. Effect. |
| BMU                       | BSMNT         | 1456         | 0.15 218     |
| FFF                       | FST FLR FIN   | 1456         | 1.00 1456    |
| GAR                       | GARAGE ATTCHD | 728          | 0.45 328     |
| OPF                       | OPEN PORCH    | 416          | 0.25 104     |
| UFF                       | UPPER FLR FIN | 1120         | 1.00 1120    |
| <b>GLA: 2,576</b>         |               | <b>5,176</b> | <b>3,226</b> |

| 2016 BASE YEAR BUILDING VALUATION |            |
|-----------------------------------|------------|
| Market Cost New:                  | \$ 269,048 |
| Year Built:                       | 2015       |
| Condition For Age:                | AVERAGE    |
| Physical:                         | 1 %        |
| Functional:                       |            |
| Economic:                         |            |
| Temporary:                        |            |
| Total Depreciation:               | 1 %        |
| Building Value:                   | \$ 266,400 |



| OWNER INFORMATION    |      | SALES HISTORY |      |                           | PRICE GRANTOR |  |
|----------------------|------|---------------|------|---------------------------|---------------|--|
| Date                 | Book | Page          | Type | Price Grantor             |               |  |
| 03/27/2015           | 4117 | 530           | Q V  | 45,000 ZERMANI, DOMINIC & |               |  |
| BOLTON, PATRICIA A.  |      |               |      |                           |               |  |
| 1100 CROWN POINT     |      |               |      |                           |               |  |
| ZIONSVILLE, IN 46077 |      |               |      |                           |               |  |

| LISTING HISTORY |                    | NOTES   |  |
|-----------------|--------------------|---|--|
| 10/27/15        | MSVL VER LAND SALE | LOT 5 BEAR MTN; VACANT WOODED; 10/15; WOODED; |  |
| 12/04/03        | BNUL               |   |  |
| 06/27/02        | 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                    |
| 2014                       | \$ 0     | \$ 0     | \$ 50,600               |
|                            |          |          | Parcel Total: \$ 50,600 |
| 2015                       | \$ 0     | \$ 0     | \$ 50,600               |
|                            |          |          | Parcel Total: \$ 50,600 |
| 2016                       | \$ 0     | \$ 0     | \$ 46,300               |
|                            |          |          | Parcel Total: \$ 46,300 |

LAND VALUATION

| Zone      | LAKE 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 |
| IF RES    | 2,000 ac      | 73,500                | E                     | 100           | 75            | 100         | 90   | 90 -- ROLLING | 100  | 44,700     | 0               | N             | 44,700        |       |
| IF RES    | 1,000 ac      | 1,800                 | X                     | 100           |               |             |      | 90 -- ROLLING | 100  | 1,600      | 0               | N             | 1,600         |       |
|           |               |                       |                       |               |               |             |      |               |      |            | <b>3,000 ac</b> | <b>46,300</b> | <b>46,300</b> |       |

| MUNICIPAL SOFTWARE BY AVITAR |  |  |  |  |  |  |  |  |  |  |  |  |  |
|------------------------------|--|--|--|--|--|--|--|--|--|--|--|--|--|
|------------------------------|--|--|--|--|--|--|--|--|--|--|--|--|--|

PICTURE

OWNER

TAXABLE DISTRICTS

BUILDING DETAILS

**BOLTON, PATRICIA A.**  
1100 CROWN POINT  
ZIONSVILLE, IN 46077

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

PERMITS

**Date**      **Permit ID**      **Permit Type**      **Notes**

Table with 4 columns: Date, Permit ID, Permit Type, Notes. The table body is currently empty.

**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

2016 BASE YEAR BUILDING VALUATION

Year Built: \_\_\_\_\_  
Condition For Age: \_\_\_\_\_  
Physical: \_\_\_\_\_  
Functional: \_\_\_\_\_  
Economic: \_\_\_\_\_  
Temporary: \_\_\_\_\_

%

%

| OWNER INFORMATION   | SALES HISTORY |      |      | PRICE GRANTOR             |
|---|---------------|------|------|---------------------------|
| <b>BAKER, RYAN J. AND KAREN E.</b><br>281 SAGAMORE AVENUE<br>PORTSMOUTH, NH 03801 | Date          | Book | Page | Type                      |
|   | 05/07/2014    | 4054 | 0518 | Q V                       |
|   |               |      |      | 40,000 BRODERICK, PATRICE |

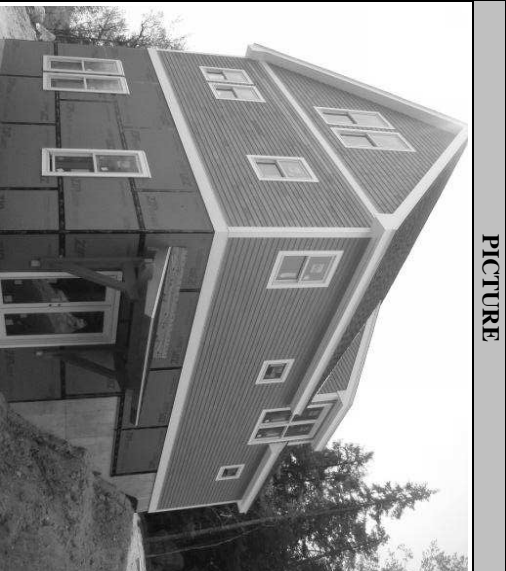
| LISTING HISTORY   | NOTES  |
|---|--|
| 03/07/16 JDPE<br>05/12/15 MSPE<br>02/19/15 KCPL<br>12/04/03 BNUL<br>06/27/02 MF-V | PER PROP FILE-NO ACC TO WF; 2/15 ENDIN IN; STARTING TO FRAME; GOING TO BE FRAMED & WEATHERIGHT-NO ELEC/H20/SEPTIC AT THIS TIME; 5/15; EST FRAMING STARTED AS OF 4/1; ALL INFO EST=POSTED & GATED; 3/16 NOH; POSTED=EST; BMG TO RBF; PU DEK; EST UC=SOME EXT, FLRS/TRIM, SOME PAINT/EIN; CK17 SITE; |



**HEBRON ASSESSING OFFICE**

| Feature Type   | Units      | Length   | x Width                  | Size Adj | Rate | Cond | Market Value | Notes |      |          |          |      |      |      |      |           |  |  |  |                         |      |           |      |           |  |  |  |                          |      |            |      |            |  |  |  |                          |
|--|------------|----------|--------------------------|----------|------|------|--------------|-------|------|----------|----------|------|------|------|------|-----------|--|--|--|-------------------------|------|-----------|------|-----------|--|--|--|--------------------------|------|------------|------|------------|--|--|--|--------------------------|
| <b>EXTRA FEATURES VALUATION</b>  |            |          |                          |          |      |      |              |       |      |          |          |      |      |      |      |           |  |  |  |                         |      |           |      |           |  |  |  |                          |      |            |      |            |  |  |  |                          |
| <b>LAND VALUATION</b>  |            |          |                          |          |      |      |              |       |      |          |          |      |      |      |      |           |  |  |  |                         |      |           |      |           |  |  |  |                          |      |            |      |            |  |  |  |                          |
| <table border="1"> <thead> <tr> <th>Year</th> <th>Building</th> <th>Features</th> <th>Land</th> </tr> </thead> <tbody> <tr> <td>2014</td> <td>\$ 0</td> <td>\$ 0</td> <td>\$ 50,800</td> </tr> <tr> <td colspan="3"></td> <td>Parcel Total: \$ 50,800</td> </tr> <tr> <td>2015</td> <td>\$ 42,100</td> <td>\$ 0</td> <td>\$ 72,300</td> </tr> <tr> <td colspan="3"></td> <td>Parcel Total: \$ 114,400</td> </tr> <tr> <td>2016</td> <td>\$ 194,600</td> <td>\$ 0</td> <td>\$ 100,200</td> </tr> <tr> <td colspan="3"></td> <td>Parcel Total: \$ 294,800</td> </tr> </tbody> </table> |            |          |                          |          |      |      |              |       | Year | Building | Features | Land | 2014 | \$ 0 | \$ 0 | \$ 50,800 |  |  |  | Parcel Total: \$ 50,800 | 2015 | \$ 42,100 | \$ 0 | \$ 72,300 |  |  |  | Parcel Total: \$ 114,400 | 2016 | \$ 194,600 | \$ 0 | \$ 100,200 |  |  |  | Parcel Total: \$ 294,800 |
| Year   | Building   | Features | Land                     |          |      |      |              |       |      |          |          |      |      |      |      |           |  |  |  |                         |      |           |      |           |  |  |  |                          |      |            |      |            |  |  |  |                          |
| 2014   | \$ 0       | \$ 0     | \$ 50,800                |          |      |      |              |       |      |          |          |      |      |      |      |           |  |  |  |                         |      |           |      |           |  |  |  |                          |      |            |      |            |  |  |  |                          |
|  |            |          | Parcel Total: \$ 50,800  |          |      |      |              |       |      |          |          |      |      |      |      |           |  |  |  |                         |      |           |      |           |  |  |  |                          |      |            |      |            |  |  |  |                          |
| 2015   | \$ 42,100  | \$ 0     | \$ 72,300                |          |      |      |              |       |      |          |          |      |      |      |      |           |  |  |  |                         |      |           |      |           |  |  |  |                          |      |            |      |            |  |  |  |                          |
|  |            |          | Parcel Total: \$ 114,400 |          |      |      |              |       |      |          |          |      |      |      |      |           |  |  |  |                         |      |           |      |           |  |  |  |                          |      |            |      |            |  |  |  |                          |
| 2016   | \$ 194,600 | \$ 0     | \$ 100,200               |          |      |      |              |       |      |          |          |      |      |      |      |           |  |  |  |                         |      |           |      |           |  |  |  |                          |      |            |      |            |  |  |  |                          |
|  |            |          | Parcel Total: \$ 294,800 |          |      |      |              |       |      |          |          |      |      |      |      |           |  |  |  |                         |      |           |      |           |  |  |  |                          |      |            |      |            |  |  |  |                          |

| Zone:            | LAKE DISTRICT | Minimum Acreage: | 2.00      | Minimum Frontage: | 150         | Site:       | FAIR        | Driveway:                                | GRAVEL/DIRT | Road:             | PAVED      |          |                  |                     |
|------------------|---------------|------------------|-----------|-------------------|-------------|-------------|-------------|--|-------------|-------------------|------------|----------|------------------|---------------------|
| <b>Land Type</b> | <b>Units</b>  | <b>Base Rate</b> | <b>NC</b> | <b>Adj</b>        | <b>Site</b> | <b>Road</b> | <b>DWay</b> | <b>Topography</b>                        | <b>Cond</b> | <b>Ad Valorem</b> | <b>SPI</b> | <b>R</b> | <b>Tax Value</b> | <b>Notes</b>        |
| 1F RES           | 2,000 ac      | 73,500           | E         | 100               | 95          | 100         | 95          | 90--ROLLING                              | 100         | 59,700            | 0          | N        | 59,700           |                     |
| 1F RES           | 1,180 ac      | 1,800            | X         | 100               |             |             |             | 85--MODERATE                             | 100         | 1,800             | 0          | N        | 1,800            |                     |
| VIEW             |               |                  |           |                   |             |             |             | LAKES/HILLS, AVERAGE, TOP 75, CLOSE/NEAR | 100         | 38,700            |            |          | 38,700           | HL/S/AVE/D75/CLS VU |
|                  |               |                  |           |                   |             |             |             |  |             | 100,200           |            |          | <b>100,200</b>   |                     |



PICTURE

OWNER

**BAKER, RYAN J. AND KAREN E.**  
 281 SAGAMORE AVENUE  
 PORTSMOUTH, NH 03801

TAXABLE DISTRICTS

District: BRID-HEB VILL  
 Percentage: % 100

BUILDING DETAILS

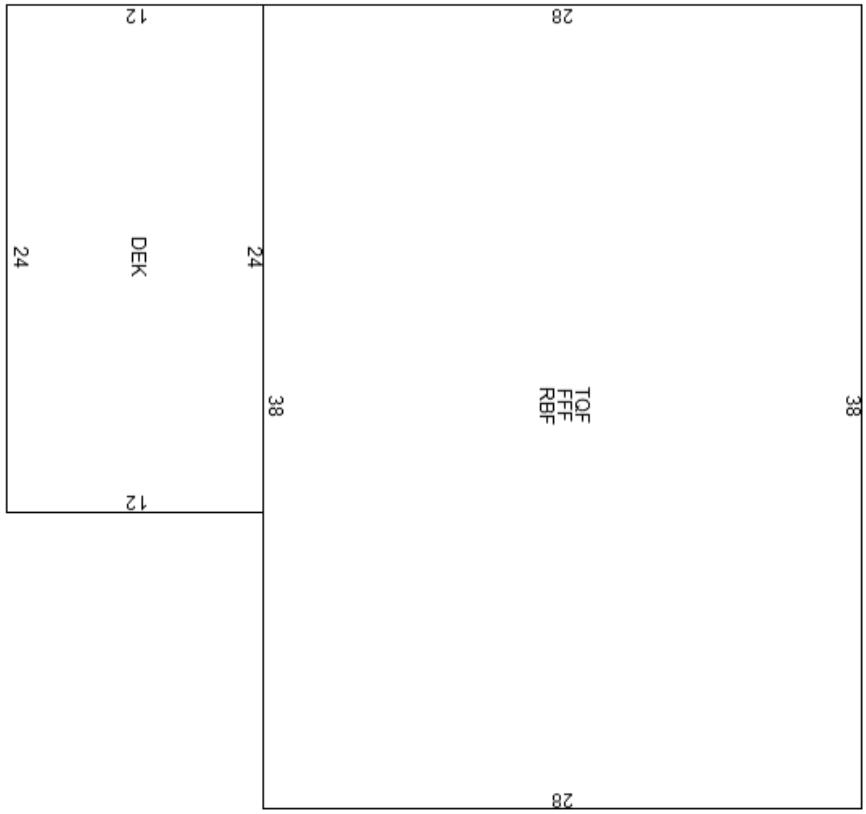
Model: 1.75 STORY CONTEMP  
 Roof: GABLE HIP/ASPHALT  
 Ext: CEDAR/REDWD  
 Int: DRYWALL  
 Floor: HARDWOOD/HARD TILE  
 Heat: GAS/HOT WATER  
 Bedrooms: 4 Baths: 2.5 Fixtures:  
 Extra Kitchens: Fireplaces:  
 A/C: No Generators:  
 Quality: A3 AVG+30  
 Com. Wall:  
 Size Adj: 0.9564 Base Rate: RSA 80.00  
 Bldg. Rate: 1.2550  
 Sq. Foot Cost: \$ 100.40

PERMITS

| Date     | Permit ID | Permit Type  | Notes                   |
|----------|-----------|--------------|-------------------------|
| 12/12/14 | 2014-33   | NEW BUILDING | 38'X28'FRAMED HOUSE - N |

BUILDING SUB AREA DETAILS

| ID          | Description   | Area         | Adj. | Effect.      |
|-------------|---------------|--------------|------|--------------|
| DEK         | DECK/ENTRANCE | 288          | 0.10 | 29           |
| FFF         | FST FLR FIN   | 1064         | 1.00 | 1064         |
| RBF         | RAISED BSMNT  | 1064         | 0.50 | 532          |
| TQF         | 3/4 STRY FIN  | 1064         | 0.75 | 798          |
| <b>GLA:</b> | <b>1,862</b>  | <b>3,480</b> |      | <b>2,423</b> |



2016 BASE YEAR BUILDING VALUATION

Market Cost New: \$ 243,269  
 Year Built: 2015  
 Condition For Age: AVERAGE 1 %  
 Physical:  
 Functional:  
 Economic:  
 Temporary: UC 19 %  
 Total Depreciation: 20 %  
 Building Value: \$ 194,600

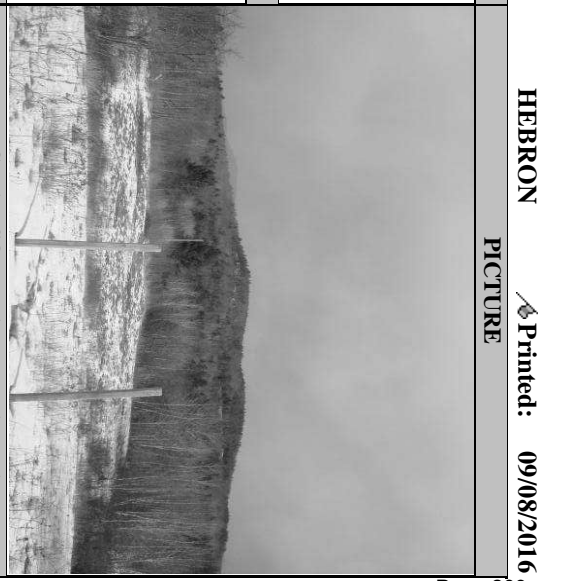
| OWNER INFORMATION |      | SALES HISTORY |      |                         | Price Grantor |
|-------------------|------|---------------|------|-------------------------|---------------|
| Date              | Book | Page          | Type |                         |               |
| 10/13/2015        | 4163 | 3221          | Q V  | 39,933 RAYMOND, MATTHEW |               |
| 11/21/2005        | 3221 | 0137          | Q V  | 70,000 ETHER, MICHAEL K |               |

| LISTING HISTORY |               | NOTES  |
|-----------------|---------------|--|
| 03/08/16        | JDPM          | LOT 1 MATTHEWS SUBD. 2/06 REMOVED SHED. 3/12 NO START TO NEW HSE CK13; 2/13 NO HSE REMOVED FLAG WILL NEED NEW PERMIT; 3/16 PU GAR=SLB, WALLS FRAMED ONLY, EST WILL BE ALL FRAMED BY 4/1; CK17; |
| 10/27/15        | MSVL VER SALE |  |
| 02/01/13        | KCVL          |  |
| 03/27/12        | KCPL          |  |
| 03/25/11        | JBPL          |  |
| 04/14/09        | MVPL          |  |
| 03/22/07        | CMUL          |  |
| 04/11/06        | CMUL          |  |

| EXTRA FEATURES VALUATION |       |                |          |       |      |              |         |
|--------------------------|-------|----------------|----------|-------|------|--------------|---------|
| Feature Type             | Units | Length x Width | Size Adj | Rate  | Cond | Market Value | Notes   |
| GARAGE-1 STY             | 1,800 | 30 x 60        | 69       | 22.00 | 21   | 5,738        | UC=COND |
|                          |       |                |          |       |      | <b>5,700</b> |         |

| LAND VALUATION |          |          |           |                            |  |
|----------------|----------|----------|-----------|----------------------------|--|
| Year           | Building | Features | Land      | PARCEL TOTAL TAXABLE VALUE |  |
| 2014           | \$ 0     | \$ 0     | \$ 59,300 | Parcel Total: \$ 59,300    |  |
| 2015           | \$ 0     | \$ 0     | \$ 59,300 | Parcel Total: \$ 59,300    |  |
| 2016           | \$ 0     | \$ 5,700 | \$ 48,600 | Parcel Total: \$ 54,300    |  |

| LAND VALUATION        |          |           |                       |      |      |   |            |      |                       |       |                                   |
|-----------------------|----------|-----------|-----------------------|------|------|---|------------|------|-----------------------|-------|-----------------------------------|
| Zone: RURAL DISTRICT  |          |           |                       |      |      | Site: UND CLEAR Driveway: UND Road: PAVED |            |      |                       |       |                                   |
| Minimum Acreage: 2.00 |          |           | Minimum Frontage: 150 |      |      | 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           | 1.240 ac | 72,360 E  | 100                   | 75   | 100  | 90  | 95 -- MILD | 100  | 46,400                | 0 N   | 46,400                            |
|                       |          |           |                       |      |      |   |            |      |                       |       | HILLS, NARROW, TOP 25, CLOSE/NEAR |
|                       |          |           |                       |      |      |   |            |      |                       |       | 2,200 HL/S/CLS VU                 |
|                       |          |           |                       |      |      |   |            |      |                       |       | <b>48,600</b>                     |
|                       |          |           |                       |      |      |   |            |      |                       |       | <b>1.240 ac</b>                   |



HEBRON ASSESSING OFFICE

MUNICIPAL SOFTWARE BY AVITAR



| OWNER  |           | TAXABLE DISTRICTS |                        |
|--|-----------|-------------------|------------------------|
| <b>AHO, RICHARD W</b><br>P. O. BOX 216<br>HERRON, NH 03241 |           | District          | Percentage             |
|  |           | BRID-HEB VILL     | % 100                  |
| PERMITS  |           |                   |                        |
| Date   | Permit ID | Permit Type       | Notes                  |
| 11/18/15   | 2015-26   | GARAGE            | 60'X30' GARAGE         |
| 04/21/06   | 06-013    | NEW BUILDING      | 28'X44 RANCH W/ WALKOU |

| BUILDING DETAILS |             |
|------------------|-------------|
| Model:           |             |
| Roof:            |             |
| Ext:             |             |
| Int:             |             |
| Floor:           |             |
| Heat:            |             |
| Bedrooms:        | Baths:      |
| Extra Kitchens:  | Fixtures:   |
| A/C:             | Fireplaces: |
| Quality:         | Generators: |
| Com. Wall:       |             |
| Stories:         |             |
| Base Type:       |             |

|  |  |
|--|--|
| A grid of small dots, likely representing a site plan or a data visualization. |  |
|--|--|

| 2016 BASE YEAR BUILDING VALUATION |   |
|-----------------------------------|---|
| Year Built:                       | % |
| Condition For Age:                | % |
| Physical:                         |   |
| Functional:                       |   |
| Economic:                         |   |
| Temporary:                        | % |

**Sales Analysis Results**  
**Hebron -- 09/08/2016**

| <b>Sales Analysis Statistics</b> |               |                             |               |
|----------------------------------|---------------|-----------------------------|---------------|
| Number of Sales:                 | <b>23</b>     | Mean Sales Ratio:           | <b>0.9954</b> |
| Minimum Sales Ratio:             | <b>0.8320</b> | Median Sales Ratio:         | <b>0.9975</b> |
| Maximum Sales Ratio:             | <b>1.0959</b> | Standard Deviation:         | <b>0.0595</b> |
| Aggregate Sales Ratio:           | <b>0.9934</b> | Coefficient of Dispersion:  | <b>4.2006</b> |
|                                  |               | Price Related Differential: | <b>1.0020</b> |

| <b>Sales Analysis Criteria</b> |                                   |
|--------------------------------|-----------------------------------|
| Sold: 4/1/2014 - 09/01/2016    | 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 - 2016        | Trend: 0.000% Prior to 09/08/2016 |
| 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  |                                   |



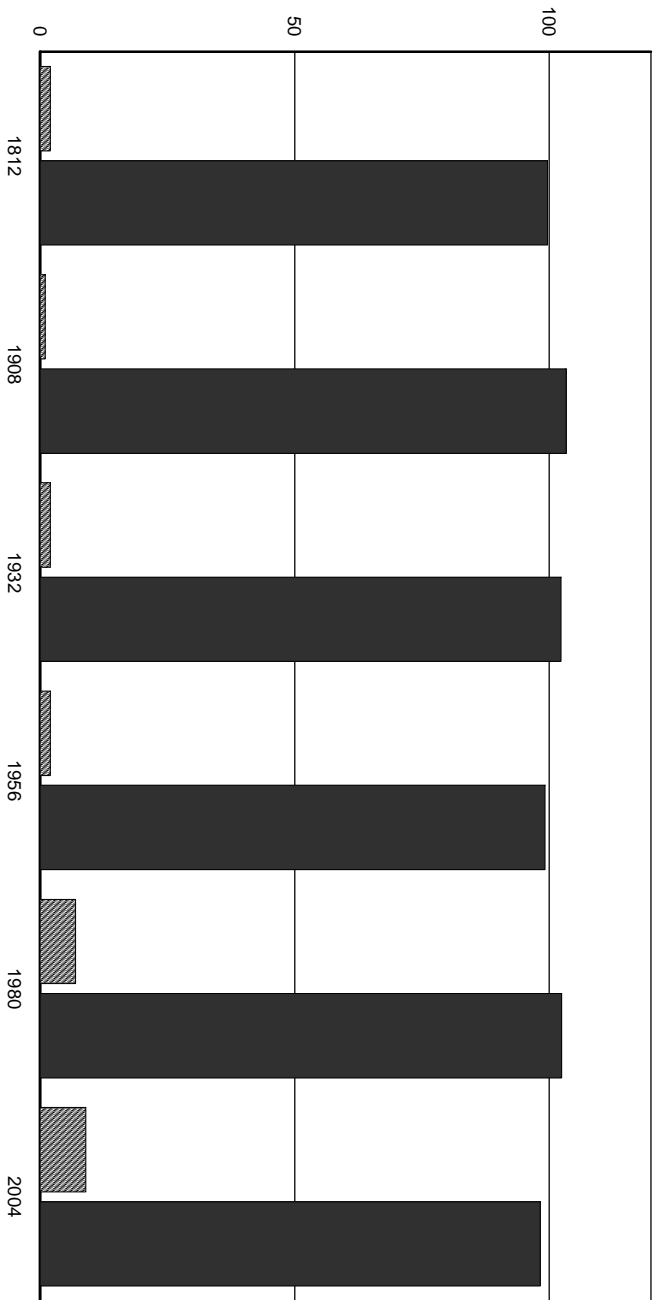


Hebron Sales Analysis Report

| Ratio | Map                  | Lot    | Sub    | Zone | Acres | LC  | NC | BR  | SH        | Sale Price | Assessment | I | Q | Unqualified Description | Prior Year Assessment |
|-------|----------------------|--------|--------|------|-------|-----|----|-----|-----------|------------|------------|---|---|-------------------------|-----------------------|
|       | Sale Note            |        |        |      |       |     |    |     | Eff. Area |            | Sale Date  |   |   | Grantor                 |                       |
| 0.910 | 000001               | 000013 | 000004 | 03   | 12.00 | R1  | E  | RSA | B         | \$288,533  | \$262,700  | I | Q | BODIE, ELAINE           | \$248,600             |
|       | MLS#4376088; 37 DOM; |        |        |      |       |     |    |     |           |            |            |   |   |                         |                       |
| 0.922 | 000001               | 0000BR | 000002 | 03   | 3.39  | R1  | F  | RSA | C         | \$305,000  | \$281,300  | I | Q | DRAGON, ROBERT J.       | \$292,900             |
|       | 2,708                |        |        |      |       |     |    |     |           |            |            |   |   |                         |                       |
| 0.990 | 000005               | 000006 | 000001 | 04   | 0.00  | R1  | E  | RCT | D         | \$455,000  | \$450,500  | I | Q | HOWARD, NANCY - TRUSTE  | \$410,400             |
|       | 1,735                |        |        |      |       |     |    |     |           |            |            |   |   |                         |                       |
| 1.048 | 000005               | 000006 | 000002 | 04   | 0.00  | R1  | E  | RCT | D         | \$425,000  | \$445,600  | I | Q | WIP, LLC                | \$401,600             |
|       | 1,667                |        |        |      |       |     |    |     |           |            |            |   |   |                         |                       |
| 1.011 | 000007               | 000024 | 000003 | 04   | 0.00  | R1  | E  | RCT | A         | \$147,000  | \$148,600  | I | Q | NORDSTROM, CARL H & ME  | \$127,100             |
|       | 564                  |        |        |      |       |     |    |     |           |            |            |   |   |                         |                       |
| 0.983 | 000007               | 000024 | 000008 | 04   | 0.00  | R1  | E  | RCT | A         | \$185,000  | \$181,900  | I | Q | MORSE, JAMES D          | \$165,100             |
|       | 1,440                |        |        |      |       |     |    |     |           |            |            |   |   |                         |                       |
| 1.045 | 000007               | 000024 | 000015 | 04   | 0.00  | R1  | E  | RSA | B         | \$355,000  | \$371,000  | I | Q | KOCH, JAMES D           | \$299,600             |
|       | 1,577                |        |        |      |       |     |    |     |           |            |            |   |   |                         |                       |
| 0.994 | 000007               | 000024 | 000017 | 04   | 0.00  | R1W | E  | RSA | B         | \$735,000  | \$730,800  | I | Q | M&S GREEN REALTY TRUST  | \$757,800             |
|       | 2,725                |        |        |      |       |     |    |     |           |            |            |   |   |                         |                       |
| 0.998 | 000007               | 000SHV | 000008 | 04   | 0.00  | R1  | E  | RSA | A         | \$280,000  | \$279,300  | I | Q | PARKINSON, THOMAS TRUS  | \$217,600             |
|       | 592                  |        |        |      |       |     |    |     |           |            |            |   |   |                         |                       |
| 0.914 | 000008               | 0000LM | 000005 | 03   | 2.53  | R1  | G  | RSA | C         | \$260,000  | \$237,600  | I | Q | MOONEY, GLORIA T.       | \$250,600             |
|       | MLS#4497625 - 8 DOM  |        |        |      |       |     |    |     |           |            |            |   |   |                         |                       |
|       | 2,079                |        |        |      |       |     |    |     |           |            |            |   |   |                         |                       |
| 1.091 | 000009               | 000011 | 000000 | 03   | 65.00 | R1  | E  | RSA | B         | \$350,000  | \$381,800  | I | Q | JOHNS, RONALD           | \$554,100             |
|       | 2,353                |        |        |      |       |     |    |     |           |            |            |   |   |                         |                       |
| 1.002 | 000017               | 000041 | 000000 | 03   | 2.00  | R1  | E  | RSA | B         | \$179,933  | \$180,300  | I | Q | DE-MARCO, RALPH A.      | \$193,700             |
|       | 167 DOM              |        |        |      |       |     |    |     |           |            |            |   |   |                         |                       |
|       | 1,322                |        |        |      |       |     |    |     |           |            |            |   |   |                         |                       |
| 0.832 | 000017               | 000057 | 000000 | 01   | 3.50  | R2  | F  | RSA | B         | \$325,000  | \$270,400  | I | Q | JACOB TTEES, SHIRLEY &  | \$311,800             |
|       | 2,560                |        |        |      |       |     |    |     |           |            |            |   |   |                         |                       |
| 1.096 | 000017               | 0000SB | 000002 | 03   | 1.40  | R1  | E  | RSA | A         | \$152,933  | \$167,600  | I | Q | SCHNEIDER, JOHN D.      | \$173,200             |
|       | 8 DOM                |        |        |      |       |     |    |     |           |            |            |   |   |                         |                       |
|       | 1,314                |        |        |      |       |     |    |     |           |            |            |   |   |                         |                       |
| 0.978 | 000020               | 000013 | 000000 | 04   | 1.02  | R1W | E  | RSA | D         | \$416,200  | \$407,000  | I | Q | BRODERICK, NATALIE Y.   | \$389,000             |
|       | 12 DOM               |        |        |      |       |     |    |     |           |            |            |   |   |                         |                       |
|       | 1,330                |        |        |      |       |     |    |     |           |            |            |   |   |                         |                       |
| 0.974 | 000023               | 000009 | 000000 | 03   | 1.06  | R1  | E  | MHS | A         | \$110,000  | \$107,100  | I | Q | CAPSALIS, MICHAEL       | \$110,900             |
|       | 1,074                |        |        |      |       |     |    |     |           |            |            |   |   |                         |                       |
| 1.016 | 000024               | 000007 | 000000 | 03   | 0.50  | R1W | A  | RSA | B         | \$85,533   | \$86,900   | I | Q | MCQUILLEN, DENNIS & ST  | \$87,600              |
|       | 593                  |        |        |      |       |     |    |     |           |            |            |   |   |                         |                       |
|       | 08/24/2016           |        |        |      |       |     |    |     |           |            |            |   |   |                         |                       |
| 1.050 | 000024               | 0000CM | 000002 | 03   | 1.11  | R1  | E  | RSA | B         | \$163,000  | \$171,200  | I | Q | QUELETTE, ANN MARIE     | \$191,000             |
|       | 203 DOM              |        |        |      |       |     |    |     |           |            |            |   |   |                         |                       |
|       | 1,425                |        |        |      |       |     |    |     |           |            |            |   |   |                         |                       |
|       | 01/16/2015           |        |        |      |       |     |    |     |           |            |            |   |   |                         |                       |
| 1.033 | 00017A               | 000007 | 000000 | 04   | 1.00  | R1  | E  | RSA | E         | \$320,000  | \$330,700  | I | Q | PARMENTER, MARK & SHER  | \$377,500             |
|       | 4,678                |        |        |      |       |     |    |     |           |            |            |   |   |                         |                       |
|       | 08/20/2014           |        |        |      |       |     |    |     |           |            |            |   |   |                         |                       |
| 0.982 | 00019A               | 000027 | 000000 | 04   | 0.39  | R1A | D  | RSA | D         | \$411,000  | \$403,800  | I | Q | POWELL, JEFFREY A       | \$398,400             |
|       | 2,938                |        |        |      |       |     |    |     |           |            |            |   |   |                         |                       |
|       | 08/19/2014           |        |        |      |       |     |    |     |           |            |            |   |   |                         |                       |

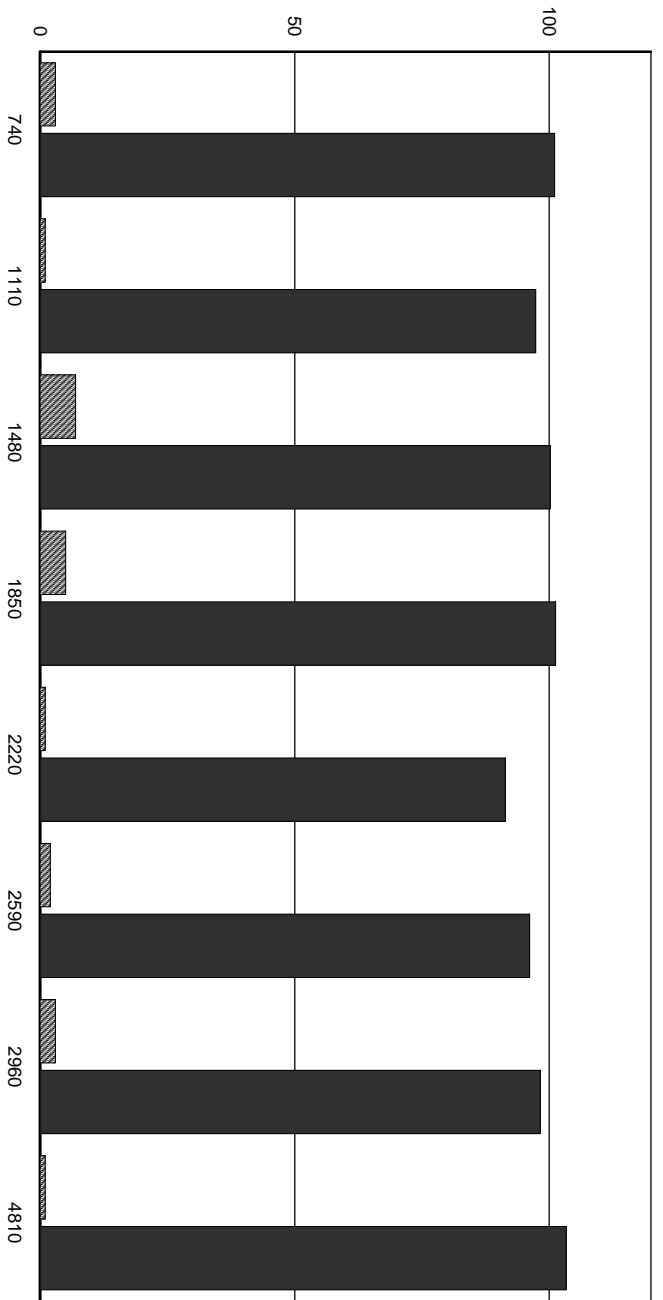
| Ratio | Map                              | Lot    | Sub    | Zone | Acres | LC  | NC | BR  | SH        | Sale Price | Assessment | I | Q | Unqualified Description | Prior Year Assessment |
|-------|----------------------------------|--------|--------|------|-------|-----|----|-----|-----------|------------|------------|---|---|-------------------------|-----------------------|
|       | Sale Note                        |        |        |      |       |     |    |     | Eff. Area |            | Sale Date  |   |   | Grantor                 |                       |
| 1.013 | 00019A<br>SALE INCLUDED 19A-34-1 | 000035 | 000000 | 04   | 4.10  | RIW | D  | RSA | C         | \$ 439,000 | \$ 444,600 | I | Q | SMITH, PAUL & STEPHANI  | \$ 403,200            |
| 0.986 | 00019A                           | 0000BW | 000011 | 04   | 0.34  | RIA | E  | RSA | A         | \$ 200,000 | \$ 197,200 | I | Q | DAIGLE, CAROLYN A.      | \$ 262,500            |
| 1.024 | 00019A<br>NO MLS-PRIVATE SALE;   | 0000BW | 000027 | 04   | 0.40  | RIA | D  | RSA | A         | \$ 210,000 | \$ 215,100 | I | Q | FOLEY TRUSTEE, THERESA  | \$ 241,200            |
|       |                                  |        |        |      |       |     |    |     | 1,600     |            | 08/19/2014 |   |   |                         |                       |
|       |                                  |        |        |      |       |     |    |     | 1,160     |            | 06/12/2014 |   |   |                         |                       |
|       |                                  |        |        |      |       |     |    |     | 1,359     |            | 07/14/2016 |   |   |                         |                       |

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



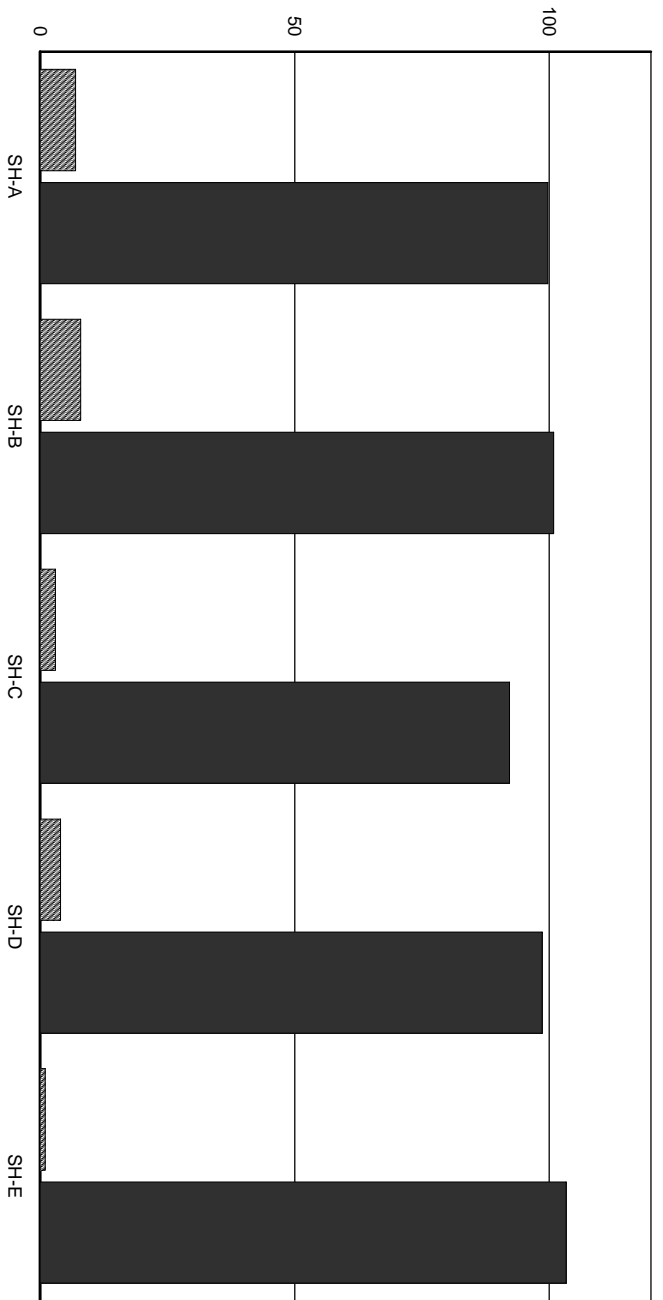
| Year | # of Parcels | Median A/S x 100 |
|------|--------------|------------------|
| 1812 | 2            | 99.71            |
| 1908 | 1            | 103.34           |
| 1932 | 2            | 102.36           |
| 1956 | 2            | 99.18            |
| 1980 | 7            | 102.43           |
| 2004 | 9            | 98.25            |

# Hebron: Median A/S Ratio by Effective Area



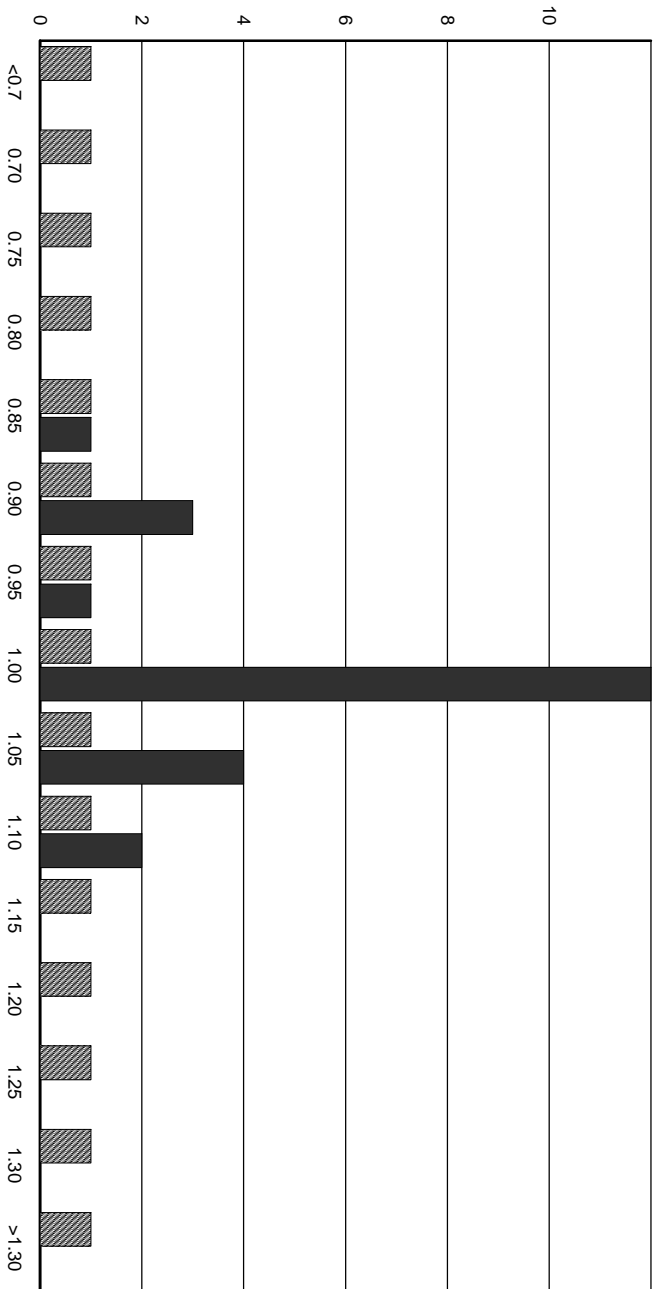
| Effective Area | # of Parcels | Median A/S x 100 |
|----------------|--------------|------------------|
| 740            | 3            | 101.09           |
| 1110           | 1            | 97.36            |
| 1480           | 7            | 100.20           |
| 1850           | 5            | 101.28           |
| 2220           | 1            | 91.38            |
| 2590           | 2            | 96.14            |
| 2960           | 3            | 98.25            |
| 4810           | 1            | 103.34           |

# Hebron: Median A/S Ratio by Story Height

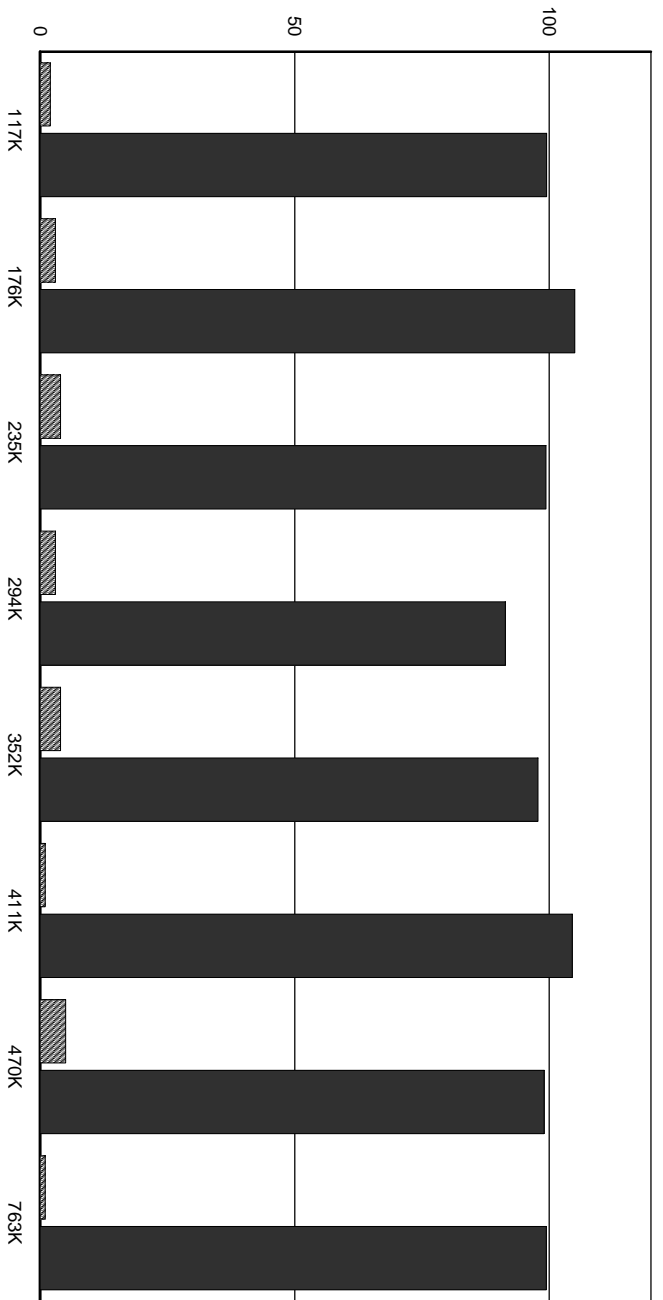


|      | # of Parcels | Median A/S x 100 |
|------|--------------|------------------|
| SH-A | 7            | 99.75            |
| SH-B | 8            | 100.90           |
| SH-C | 3            | 92.23            |
| SH-D | 4            | 98.63            |
| SH-E | 1            | 103.34           |

# Hebron: Distribution of Sale Ratios

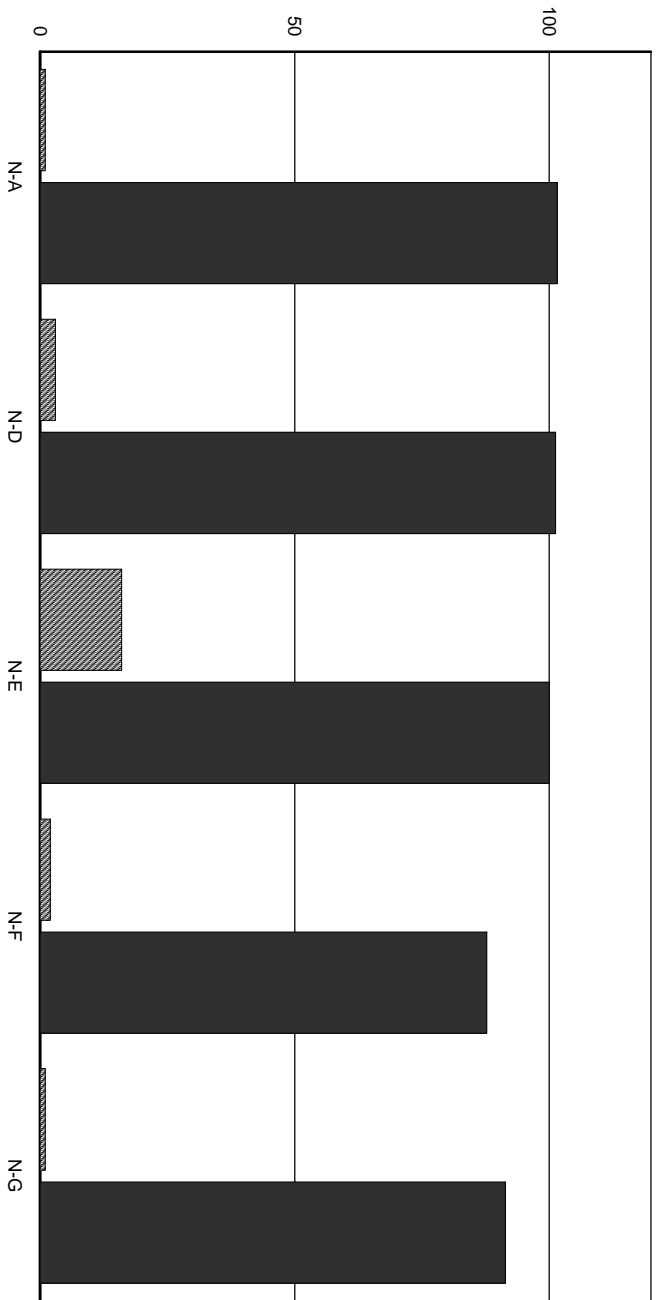


# Hebron: Median A/S Ratio by Sale Price



| # of Parcels | Median A/S x 100 |
|--------------|------------------|
| 2            | 99.48            |
| 3            | 105.03           |
| 4            | 99.40            |
| 3            | 91.38            |
| 4            | 97.79            |
| 1            | 104.51           |
| 5            | 99.01            |
| 1            | 99.43            |

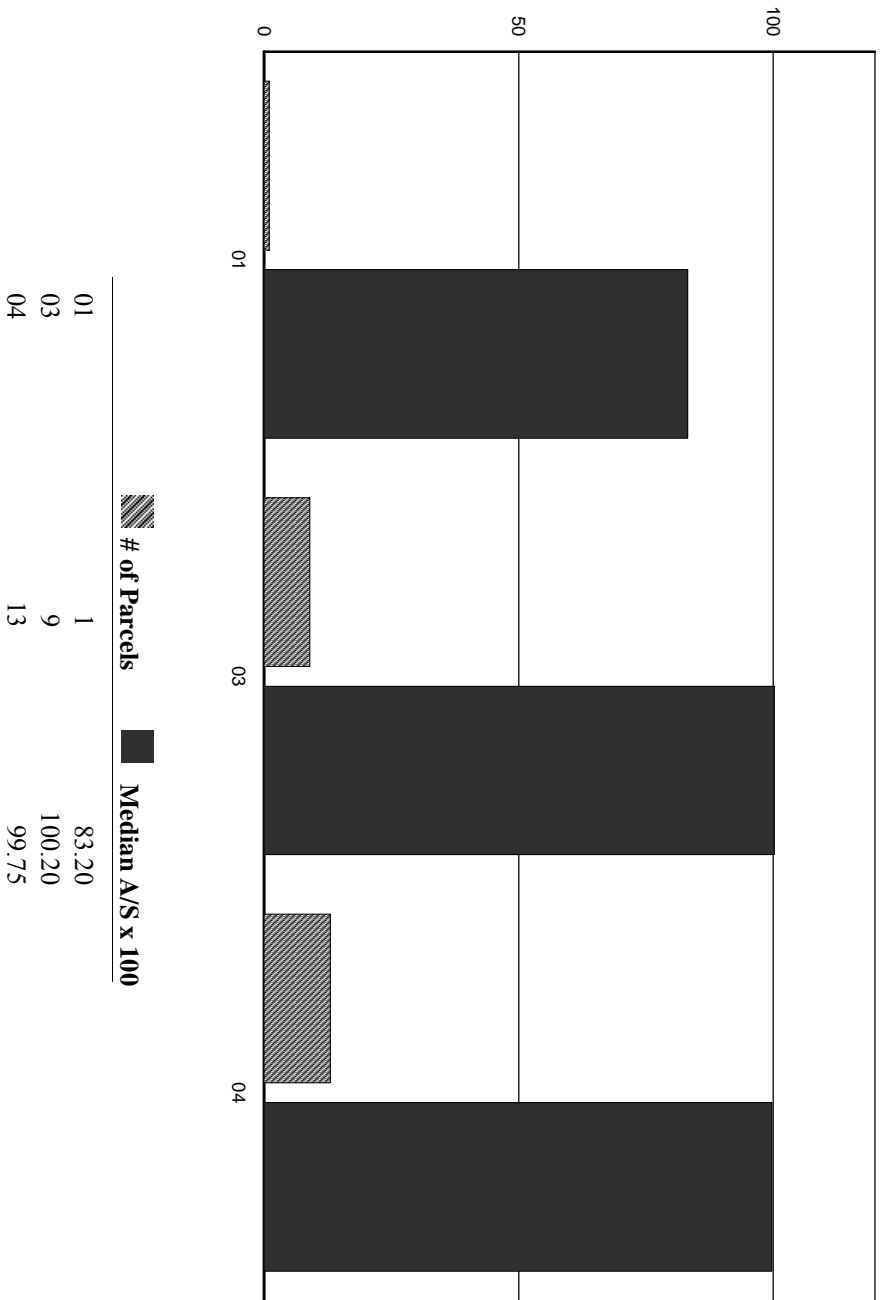
# Hebron: Median A/S Ratio by Neighborhood



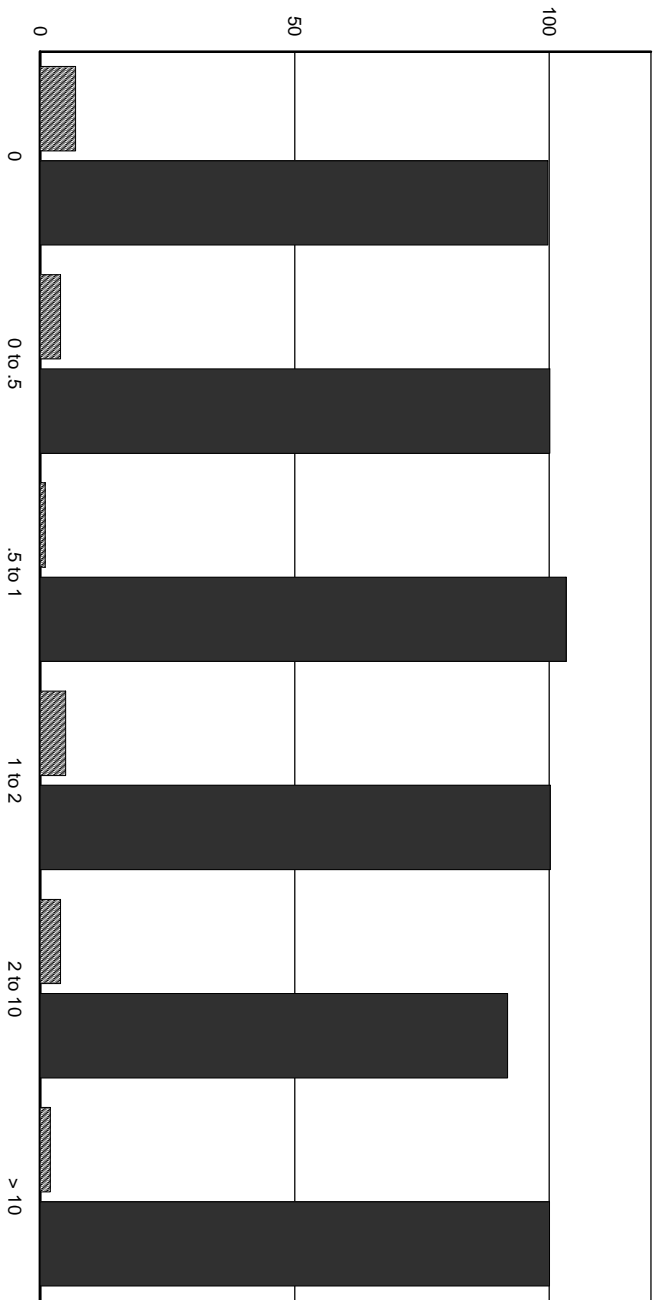
|     | # of Parcels | Median A/S x 100 |
|-----|--------------|------------------|
| N-A | 1            | 101.60           |
| N-D | 3            | 101.28           |
| N-E | 16           | 99.98            |
| N-F | 2            | 87.71            |
| N-G | 1            | 91.38            |



# Hebron: Median A/S Ratio by Zone

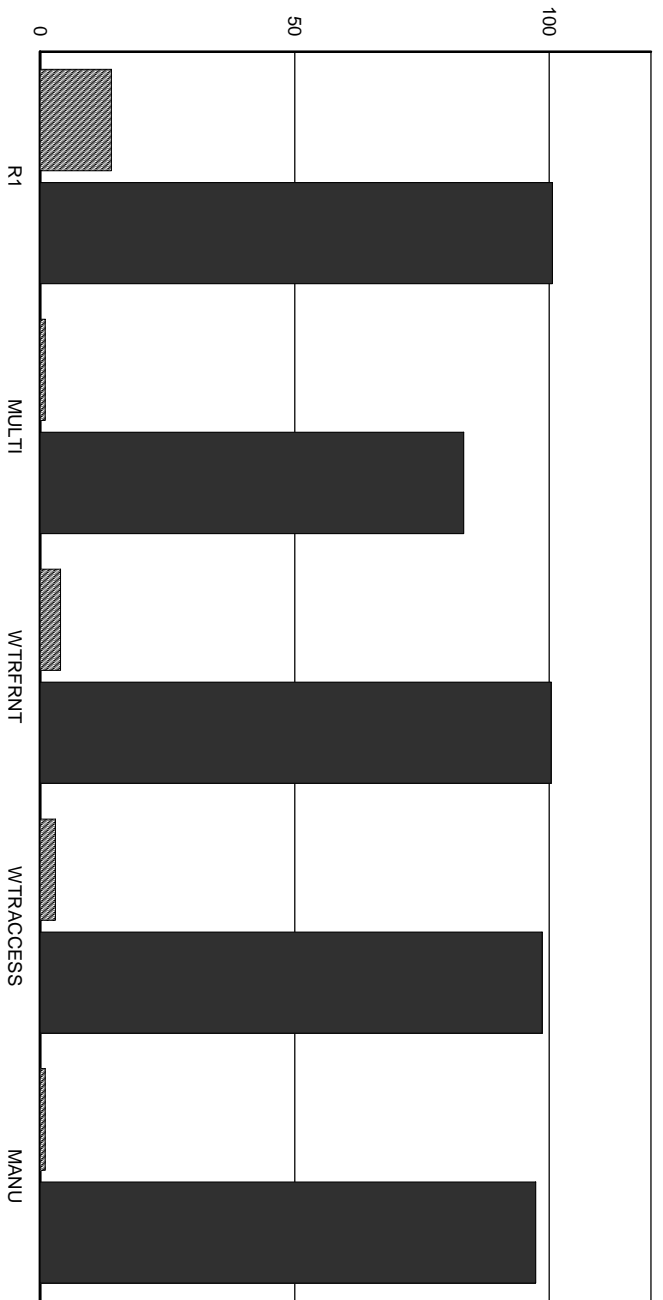


# Hebron: Median A/S Ratio by Acreage



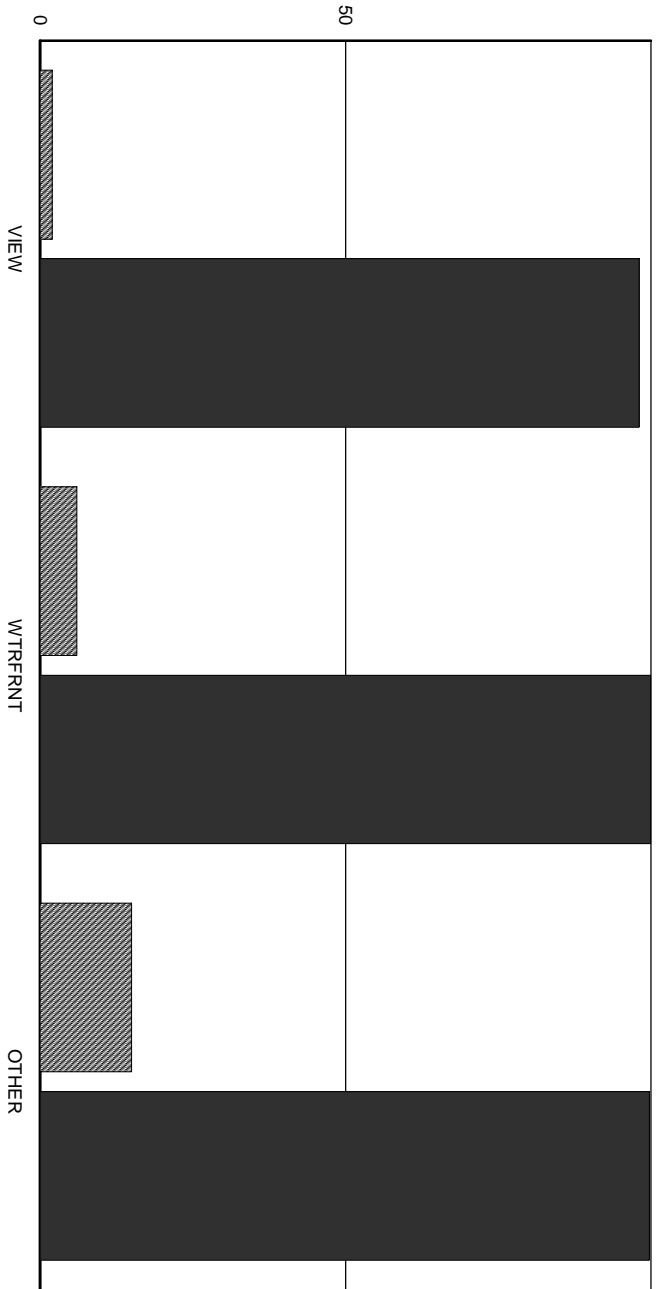
|         | # of Parcels | Median A/S x 100 |
|---------|--------------|------------------|
| 0       | 7            | 99.75            |
| 0 to .5 | 4            | 100.10           |
| .5 to 1 | 1            | 103.34           |
| 1 to 2  | 5            | 100.20           |
| 2 to 10 | 4            | 91.81            |
| > 10    | 2            | 100.07           |

# Hebron: Median A/S Ratio by Improved Use



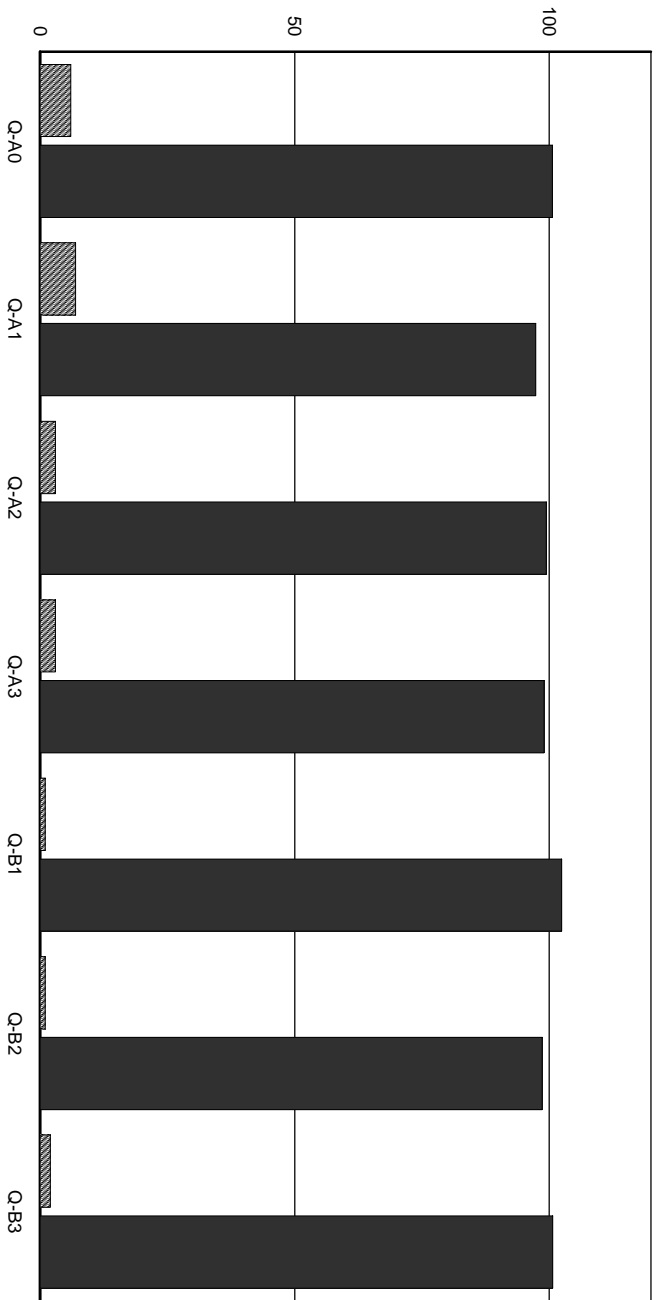
|           | # of Parcels | Median A/S x 100 |
|-----------|--------------|------------------|
| R1        | 14           | 100.65           |
| MULTI     | 1            | 83.20            |
| WTRFRNT   | 4            | 100.35           |
| WTRACCESS | 3            | 98.60            |
| MANU      | 1            | 97.36            |

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



|         | # of Parcels | Median A/S x 100 |
|---------|--------------|------------------|
| VIEW    | 2            | 98.04            |
| WTRFRNT | 6            | 99.94            |
| OTHER   | 15           | 99.75            |

# Hebron:Median A/S Ratio by Building Quality



| Building Quality | Median A/S x 100 | # of Parcels |
|------------------|------------------|--------------|
| Q-A0             | 100.65           | 6            |
| Q-A1             | 97.36            | 7            |
| Q-A2             | 99.43            | 3            |
| Q-A3             | 99.01            | 3            |
| Q-B1             | 102.43           | 1            |
| Q-B2             | 98.60            | 1            |
| Q-B3             | 100.67           | 2            |

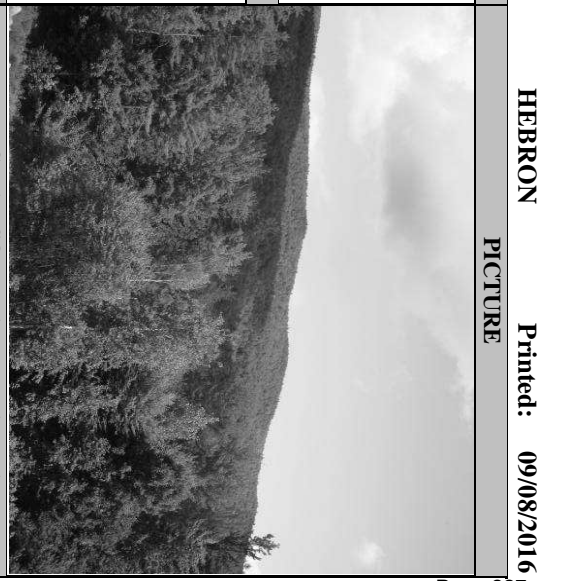


| OWNER INFORMATION |      | SALES HISTORY |      |  |                                | PRICE GRANTOR |
|-------------------|------|---------------|------|--|--------------------------------|---------------|
| DATE              | BOOK | PAGE          | TYPE |  |                                |               |
| 09/01/2015        | 4154 | 635           | U140 |  | 288,500 SANTUCCI, FREDERICK A. |               |
| 11/10/2014        | 4093 | 0943          | Q1   |  | 288,533 BODIE, ELAINE          |               |

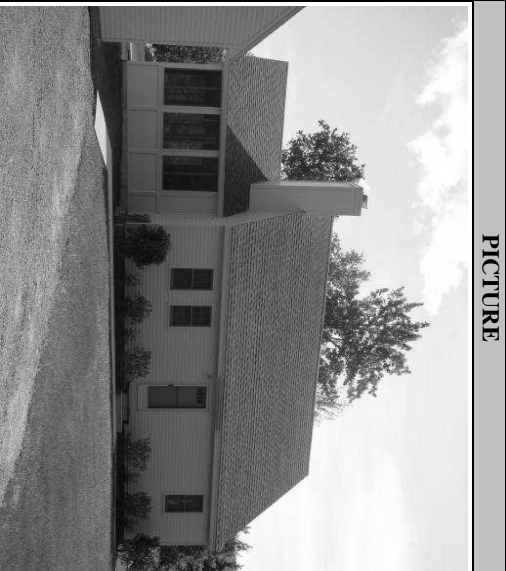
| LISTING HISTORY |                            | NOTES   |
|-----------------|----------------------------|---|
| 03/03/16        | JDP R                      | LOT 4, PLAN 1054 BODIE DEV; TAN; 5/04 P/U EPF APPRS COMP; 14' +- DORMER ON REAR=HSF; P&B; 6/15 ADDED BTH & CARPET FLRNG; EST YR BLT PER RENTER; CRL=4; CHANGED SIDING; WOODSTOVE HEAT IN 15X23 SECT KEPT AS EPF DUE TO QUAL; DNPV CANVAS SHED; 10/15; REPLACED 7 WINDOWS; PROPANE & RINNAI HEAT AFTER 9/15 SALE; 3/16 SPOKE W/HO; NC; |
| 10/27/15        | KCVM V-SALE                |   |
| 06/02/15        | JDVL                       |   |
| 05/29/15        | INSP MARKED FOR INSPECTION |   |
| 08/05/09        | MVV L                      |   |
| 06/16/09        | INSP MARKED FOR INSPECTION |   |
| 09/01/04        | BNHL                       |   |
| 09/01/04        | CMHC                       |   |

| EXTRA FEATURES VALUATION |       |                |          |          |      |              |
|--------------------------|-------|----------------|----------|----------|------|--------------|
| Feature Type             | Units | Length x Width | Size Adj | Rate     | Cond | Market Value |
| FIREPLACE 1-STAND        | 1     |                |          | 3,000.00 | 100  | 3,000        |
| GARAGE-1.5 STY           | 624   | 26 x 24        |          | 26.00    | 125  | 17,441       |
|                          |       |                |          |          |      | 20,400       |

| LAND VALUATION |            |          |            |                            |  |  |
|----------------|------------|----------|------------|----------------------------|--|--|
| Year           | Building   | Features | Land       | PARCEL TOTAL TAXABLE VALUE |  |  |
| 2014           | \$ 129,700 |          | \$ 92,400  | Parcel Total: \$ 242,500   |  |  |
| 2015           | \$ 135,800 |          | \$ 92,400  | Parcel Total: \$ 248,600   |  |  |
| 2016           | \$ 135,900 |          | \$ 106,400 | Parcel Total: \$ 262,700   |  |  |

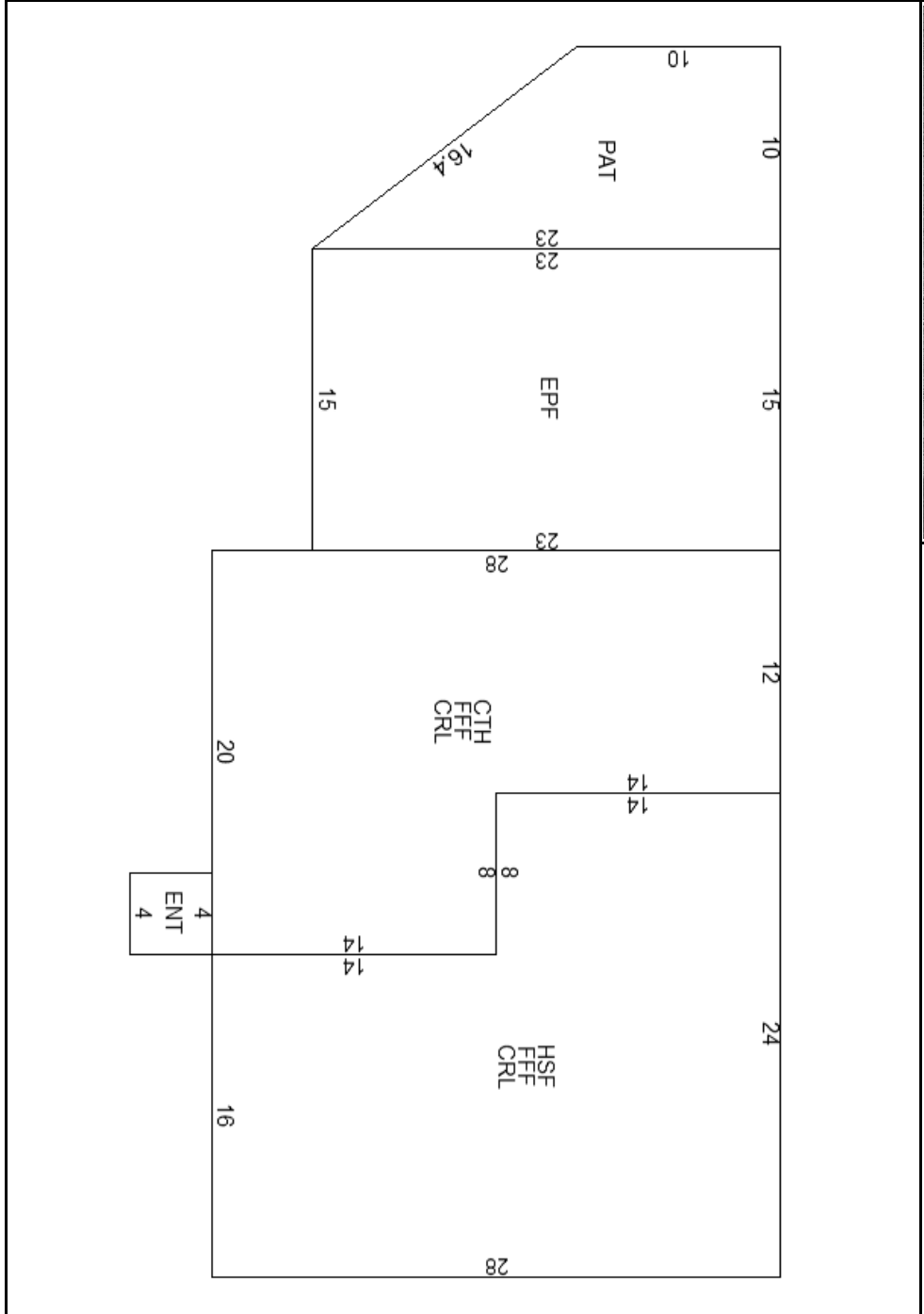


| Zone: RURAL DISTRICT |           | Minimum Acreage: 2.00           | Minimum Frontage: 150 | Site: GOOD |      | Driveway: GRAVEL/DIRT | Road: GRAVEL/DIRT |
|----------------------|-----------|---------------------------------|-----------------------|------------|------|-----------------------|-------------------|
| Land Type            | Units     | Base Rate                       | NC Adj                | Site       | Road | DWay                  | Topography        |
| IF RES               | 2,000 ac  | 73,500 E                        | 100                   | 105        | 95   | 95                    | 95 -- MILD        |
| IF RES               | 10,000 ac | x 1,800 X                       | 89                    |            |      |                       | 90 -- ROLLING     |
| VIEW                 |           | HILLS, WIDE, TOP 50, CLOSE/NEAR |                       |            |      |                       | 100               |
|                      |           | <b>12,000 ac</b>                |                       |            |      |                       | 106,400           |



| OWNER                   |           | TAXABLE DISTRICTS |                       |
|-------------------------|-----------|-------------------|-----------------------|
| <b>KILL, LAWRENCE L</b> |           | District          | Percentage            |
| PO BOX 298              |           | BRID-HEB VILL     | % 100                 |
| HEBRON, NH 03241-0298   |           |                   |                       |
| PERMITS                 |           |                   |                       |
| Date                    | Permit ID | Permit Type       | Notes                 |
| 09/11/15                | 2015-19   | EXTERIOR ONLY     | PORTABLE GARAGE TO BE |

| BUILDING DETAILS        |                         |
|-------------------------|-------------------------|
| Model: 1.50 STORY CAPE  | Fixtures: 7             |
| Roof: GABLE HIP/ASPHALT | Fireplaces:             |
| Ext: CEMENT CLAPBOARD   | Generators:             |
| Int: DRYWALL            |                         |
| Floor: PINE/SOFT WD     |                         |
| Heat: GAS/EA NO DUCTS   |                         |
| Bedrooms: 2             | Baths: 2.0              |
| Extra Kitchens:         |                         |
| A/C: No                 |                         |
| Quality: A2 AVG+20      |                         |
| Com. Wall:              |                         |
| Size Adj: 1.0541        | Base Rate: RSA 80.00    |
|                         | Bldg. Rate: 1.2017      |
|                         | Sq. Foot Cost: \$ 96.13 |



| BUILDING SUB AREA DETAILS |              |              |              |
|---------------------------|--------------|--------------|--------------|
| ID                        | Description  | Area         | Adj. Effect. |
| CRL                       | CRAWL SPACE  | 1008         | 0.05         |
| CTH                       | CATHEDRAL    | 448          | 0.10         |
| ENT                       | ENTRY WAY    | 16           | 0.10         |
| EPF                       | ENCLSD PORCH | 345          | 0.70         |
| FFF                       | FST FLR FIN  | 1008         | 1.00         |
| HSF                       | 1/2 STRY FIN | 560          | 0.50         |
| PAT                       | PATIO AREA   | 165          | 0.10         |
| <b>GLA:</b>               | <b>1,288</b> | <b>3,550</b> | <b>1,644</b> |

| 2016 BASE YEAR BUILDING VALUATION |            |
|-----------------------------------|------------|
| Market Cost New:                  | \$ 158,038 |
| Year Built:                       | 1988       |
| Condition For Age:                | GOOD       |
| Physical:                         | 14 %       |
| Functional:                       |            |
| Economic:                         |            |
| Temporary:                        |            |
| Total Depreciation:               | 14 %       |
| Building Value:                   | \$ 135,900 |



| OWNER INFORMATION  |  | SALES HISTORY |      | HEBRON PICTURE |      |                            |
|--|--|---------------|------|----------------|------|----------------------------|
| <b>MOSHER, DALE L.</b><br>MOSHER, RUTH A.<br>9895 PROMINENT PEAK HEIGHTS, APT. 313<br>COLORADO SPRINGS, CO 80924 |  | Date          | Book | Page           | Type | Price Grantor              |
|  |  | 04/04/2016    | 4195 | 0990           | Q1   | 305,000 DRAGON, ROBERT J.  |
|  |  | 04/20/2010    | 3693 | 0986           | Q1   | 279,933 SANTAMARIA, JOSEPH |
|  |  | 01/24/2008    | 3485 | 0060           | U140 | 2,667 MCM HOMEWORKS, LLC   |
|  |  | 10/17/2005    | 3206 | 0040           | U114 | 147,533 TINGLEY, HARVEY C  |
|  |  | 09/18/2002    | 2713 | 0491           | Q1   | 33,933 FORTESCUE, PETER    |

| LISTING HISTORY |             | NOTES  |  |
|-----------------|-------------|--|--|
| 06/10/16        | KCVM V-SALE | RTE 3A LOT 2, TAN: 7/10; SPOKE W/DAUGHTER-NO INFO; P/U OPF & POOL; EST BMF AREA; TOPO DROPS OFF BEHIND HSE; 10' DORMER ON REAR; 3/12 NOH; CORR PLACE OF DEK; 6/15 NOH; 6/16 NOH. W/O BSMT, RADON SYSTEM; |  |
| 06/02/15        | JDVM        |  |  |
| 05/29/15        | INSP        | MARKED FOR INSPECTION  |  |
| 03/29/12        | KCPM        |  |  |
| 07/23/10        | KCUM        |  |  |
| 04/23/08        | MVPM        |  |  |
| 07/10/07        | INSP        | MARKED FOR INSPECTION  |  |
| 02/12/07        | CMUM        |  |  |

| EXTRA FEATURES VALUATION |       |        |       |      |     |      |      |              |             | MUNICIPAL SOFTWARE BY AVTAR |            |           |                          |
|--------------------------|-------|--------|-------|------|-----|------|------|--------------|-------------|-----------------------------|------------|-----------|--------------------------|
| Feature Type             | Units | Length | Width | Size | Adj | Rate | Cond | Market Value | Notes       | Year                        | Building   | Features  | Land                     |
| SHED-WOOD                | 96    | 12     | x     | 8    |     | 227  | 80   | 1,220        |             | 2014                        | \$ 195,900 | \$ 17,900 | \$ 79,100                |
| GARAGE-1 STY             | 576   | 24     | x     | 24   |     | 88   | 90   | 22,000       | 10,036      | 2015                        | \$ 195,900 | \$ 17,900 | \$ 79,100                |
| POOL-ABOVE GROUND        | 432   | 24     | x     | 18   |     | 97   | 70   | 6,000        | 1,760 ROUND | 2016                        | \$ 190,400 | \$ 16,000 | \$ 74,900                |
| FIREPLACE 1-STAND        | 1     |        |       |      |     | 100  | 100  | 3,000.00     | 3,000 GAS   |                             |            |           | Parcel Total: \$ 281,300 |
|                          |       |        |       |      |     |      |      |              |             | <b>16,000</b>               |            |           |                          |

| 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       | 73,500           | F    | 110               | 100  | 100   | 100     | 90 -- ROLLING  | 100   | 72,800     | 0     | N             | 72,800        |       |
| 1F RES         | 1,390 ac       | x 1,800          | X    | 100               |      |       |         | 85 -- MODERATE | 100   | 2,100      | 0     | N             | 2,100         |       |
|                |                |                  |      |                   |      |       |         |                |       |            |       | <b>74,900</b> | <b>74,900</b> |       |

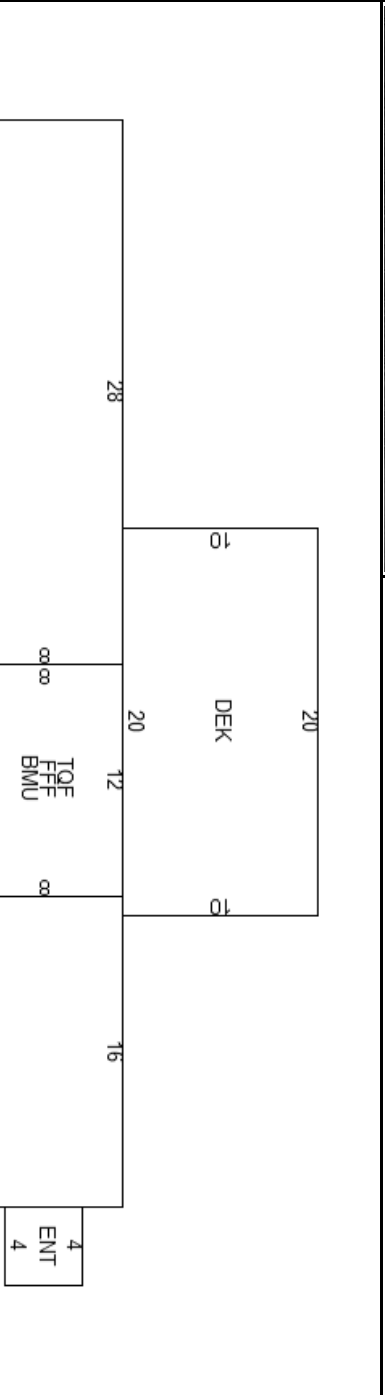
| HEBRON ASSESSING OFFICE |            |           |                          |  |  |  |  |  |  |
|-------------------------|------------|-----------|--------------------------|--|--|--|--|--|--|
| Year                    | Building   | Features  | Land                     |  |  |  |  |  |  |
| 2014                    | \$ 195,900 | \$ 17,900 | \$ 79,100                |  |  |  |  |  |  |
| 2015                    | \$ 195,900 | \$ 17,900 | \$ 79,100                |  |  |  |  |  |  |
| 2016                    | \$ 190,400 | \$ 16,000 | \$ 74,900                |  |  |  |  |  |  |
|                         |            |           | Parcel Total: \$ 281,300 |  |  |  |  |  |  |



**OWNER** MOSHER, DALE L.  
MOSHER, RUTH A.  
9895 PROMINENT PEAK HEIGHTS, APT 313  
COLORADO SPRINGS, CO 80924

| TAXABLE DISTRICTS | District      | Percentage |
|-------------------|---------------|------------|
|                   | BRID-HEB VILL | % 100      |

| PERMITS   | Date | Permit ID | Permit Type | Notes |
|---|------|-----------|-------------|-------|
| <p>Model: 1.75 STORY CAPE<br/>Roof: GABLE HIP/ASPHALT<br/>Ext: VINYL SIDING<br/>Int: DRYWALL<br/>Floor: CARPET/HARDWOOD<br/>Heat: OIL/HOT WATER<br/>Bedrooms: 3 Baths: 2.5<br/>Extra Kitchens:<br/>A/C: No<br/>Quality: A1 AVG+10<br/>Com. Wall:<br/>Size Adj: 0.9346<br/>Base Rate: RSA 80.00<br/>Bldg. Rate: 0.9873<br/>Sq. Foot Cost: \$ 78.99</p> |      |           |             |       |



| ID          | Description    | Area         | Adj. | Effect.      |
|-------------|----------------|--------------|------|--------------|
| VLT         | VAULTED        | 288          | 0.05 | 14           |
| BMF         | BSMNT FINISHED | 1024         | 0.30 | 307          |
| BMU         | BSMNT          | 384          | 0.15 | 58           |
| DEK         | DECK/ENTRANCE  | 200          | 0.10 | 20           |
| ENT         | ENTRY WAY      | 16           | 0.10 | 2            |
| FFF         | FST FLR FIN    | 1408         | 1.00 | 1408         |
| OPF         | OPEN PORCH     | 234          | 0.25 | 59           |
| TOF         | 3/4 STRY FIN   | 1120         | 0.75 | 840          |
| <b>GLA:</b> | <b>2,248</b>   | <b>4,674</b> |      | <b>2,708</b> |

| 2016 BASE YEAR BUILDING VALUATION |            |
|-----------------------------------|------------|
| Market Cost New:                  | \$ 213,905 |
| Year Built:                       | 2003       |
| Condition For Age:                | AVERAGE    |
| Physical:                         | 11 %       |
| Functional:                       |            |
| Economic:                         |            |
| Temporary:                        |            |
| Total Depreciation:               | 11 %       |
| Building Value:                   | \$ 190,400 |

Map: 000001 Lot: 0000BR Sub: 000002 Card: 1 of 1 25 BUTTERNUT RIDGE HERRON Printed: 09/08/2016

| OWNER INFORMATION   |  | SALES HISTORY |      |      | HEBRON PICTURE |                 |
|---|--|---------------|------|------|----------------|-----------------|
| <b>FOSTER, ROBERT B</b><br>101 EDGEWATER ROAD<br>HULL, MA 02045 |  | Date          | Book | Page |                | Price Grantor   |
|   |  | 09/17/2015    | 4158 | 0146 | Q1 455,000     | HOWARD, NANCY - |

| LISTING HISTORY  | NOTES  |
|--|--|
| 10/27/15 KCVM V-SALE<br>07/24/15 JDCL<br>06/05/15 JDVVM<br>05/29/15 INSP<br>08/10/09 MFEVL<br>06/16/09 INSP<br>09/02/04 ETHC<br>02/11/02 MFEVL | WHIP-O-WILL UNIT 1: PLAN#2738; 8/09 FULL LAKE/MULTI-TIER MTN VU; 6/15 NOH; PU AC PER "MR SLIM" UNIT. CORR SKETCH; EPF GOES UNDER LIVING AREA; VU=MTS/WTR/WID/D100/NER; 7/15 ORIG INT; HEAT=MONITOR UNIT & ELEC RADIANT IN CEIL; KITCH=LAM CTOPS; CORR HEAT; TOF TO UFF; PU CTH; WOOD INT; UFF/STO; 10/15; N.O.H.; CK 17 FOR INT RENOS & COND FROM GD TO VGD; |

| 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   |
| WHIP-O-WILL AMENITY      | 1     |                |          | 100  |      | 300,000.00     | 100 300,000 |
|                          |       |                |          |      |      | <b>303,000</b> |             |

| MUNICIPAL SOFTWARE BY AVITAR   |            |                          |      |
|--------------------------------|------------|--------------------------|------|
| <b>HEBRON ASSESSING OFFICE</b> |            |                          |      |
| Year                           | Building   | Features                 | Land |
| 2014                           | \$ 156,900 | \$ 253,000               | \$ 0 |
|                                |            | Parcel Total: \$ 409,900 |      |
| 2015                           | \$ 157,400 | \$ 253,000               | \$ 0 |
|                                |            | Parcel Total: \$ 410,400 |      |
| 2016                           | \$ 147,500 | \$ 303,000               | \$ 0 |
|                                |            | Parcel Total: \$ 450,500 |      |

**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



PICTURE

OWNER

**FOSTER, ROBERT B**  
101 EDGEWATER ROAD  
HULL, MA 02045

TAXABLE DISTRICTS

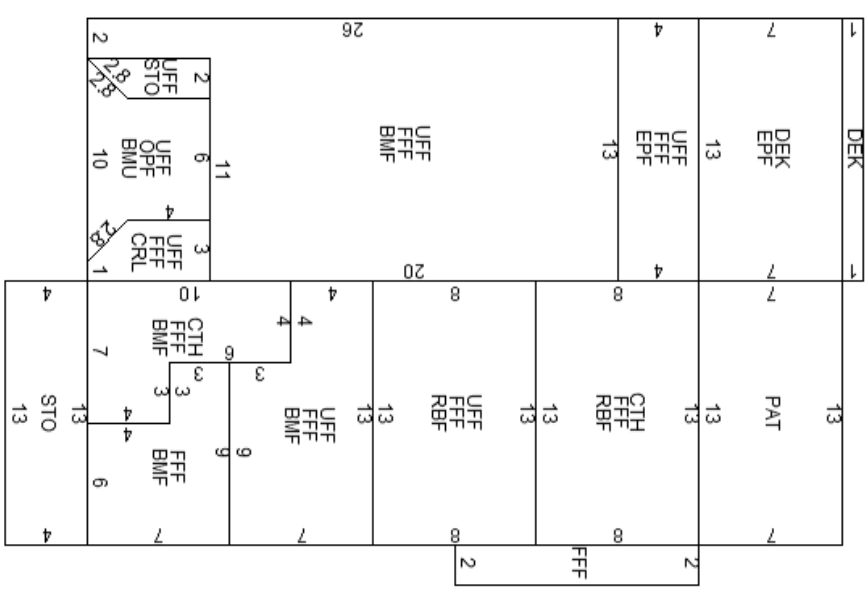
District: BRID-HEB VILL  
Percentage: % 100

BUILDING DETAILS

Model: 2.00 STORY CONDO  
Roof: GABLE HIP/ASPHALT  
Ext: CEDAR/REDWD  
Int: DRYWALL/WOOD/LOG  
Floor: CARPET/LINOLEUM OR SIM  
Heat: OIL/FA NO DUCTS  
Bedrooms: 2 Baths: 2.5 Fixtures: 8  
Extra Kitchens: Fireplaces:  
A/C: Yes 100.00 % Generators:  
Quality: A3 AVG+30  
Com. Wall:  
Size Adj: 1.0382 Base Rate: RCT 80.00  
Bldg. Rate: 1.2957  
Sq. Foot Cost: \$ 103.65

PERMITS

| Date | Permit ID | Permit Type | Notes |
|------|-----------|-------------|-------|
|      |           |             |       |



BUILDING SUB AREA DETAILS

| ID   | Description    | Area  | Adj. | Effect. |
|------|----------------|-------|------|---------|
| BMF  | BSMNT FINISHED | 454   | 0.30 | 136     |
| BMU  | BSMNT          | 40    | 0.15 | 6       |
| CRL  | CRAWL SPACE    | 16    | 0.05 | 1       |
| CTH  | CATHEDRAL      | 156   | 0.10 | 16      |
| DEK  | DECK/ENTRANCE  | 104   | 0.10 | 10      |
| EPF  | ENCLSD PORCH   | 143   | 0.70 | 100     |
| FRF  | FST FLR FIN    | 754   | 1.00 | 754     |
| OPF  | OPEN PORCH     | 40    | 0.25 | 10      |
| PAT  | PATTO AREA     | 91    | 0.10 | 9       |
| RBF  | RAISED BSMNT   | 208   | 0.50 | 104     |
| STO  | STORAGE AREA   | 62    | 0.25 | 16      |
| UFF  | UPPER FLR FIN  | 573   | 1.00 | 573     |
| GLA: | 1,327          | 2,641 |      | 1,735   |

2016 BASE YEAR BUILDING VALUATION

Market Cost New: \$ 179,833  
Year Built: 1985  
Condition For Age: AVERAGE 18 %  
Physical: 18 %  
Functional:  
Economic:  
Temporary:  
Total Depreciation: 18 %  
Building Value: \$ 147,500

| OWNER INFORMATION     |      | SALES HISTORY |      |      | PRICE GRANTOR |                       |
|-----------------------|------|---------------|------|------|---------------|-----------------------|
| DATE                  | BOOK | PAGE          | TYPE |      |               |                       |
| POLYUKHOVICH, VASILII |      | 07/18/2014    | 4070 | 0894 | Q1            | 425,000 WIP, LLC      |
| BOBER, YULLYA         |      | 02/07/2013    | 3953 | 0969 | U144          | WARNER TRUSTEES, JOHN |
| 5 SEASONS DRIVE       |      |               |      |      |               |                       |
| HOOKSETT, NH 03106    |      |               |      |      |               |                       |

| LISTING HISTORY      | NOTES   |
|----------------------|---|
| 10/27/15 KCVM V-SALE | WHIP-O-WILL UNIT 2; 6/15 CORR DEK TO PAT; EPF GOES UNDER LIVING AREA; ADDED BMF EST; CORR SIDING; VU=MTS/WTR/WD/D100/NER; 7/15 PU HDWOOD, BTH, WOOD INT, CTH, FFF/CRL, TOF TO UFF; DNP U HEARTH; HAS BEEN RENOVATED & HAS MODERN INT; KITCH=GRANITE CTOPS; EST BEFORE 4/1; HEAT=RAD ELEC IN CELLS; ADJ COND TO V GOOD PER RENOS; 10/15; N.O.H.; |
| 07/30/15 JDVL        |   |
| 06/05/15 JDVM        |   |
| 05/29/15 INSP        |   |
| 07/24/08 MVVM        |   |
| 09/02/04 DSHC        |   |
| 07/25/02 MF-P        |   |

**EXTRA FEATURES VALUATION**

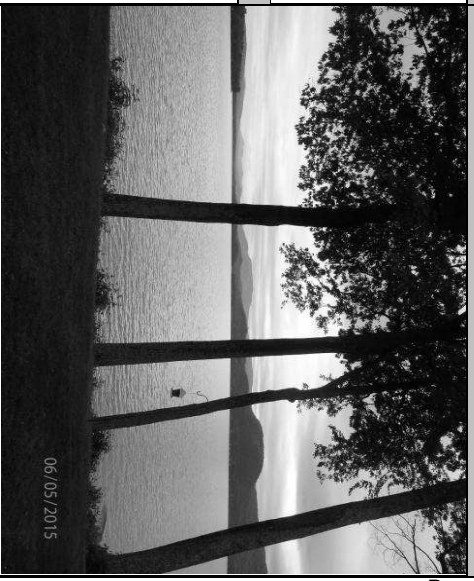
| Feature Type        | Units | Length x Width | Size Adj   | Rate | Cond | Market Value | Notes |
|---------------------|-------|----------------|------------|------|------|--------------|-------|
| WHIP-O-WILL AMENITY | 1     | 100            | 300,000.00 | 100  |      | 300,000      |       |

**LAND VALUATION**

| Year                     | Building   | Features   | Land |
|--------------------------|------------|------------|------|
| 2014                     | \$ 136,500 | \$ 253,000 | \$ 0 |
| 2015                     | \$ 151,600 | \$ 250,000 | \$ 0 |
| Parcel Total: \$ 401,600 |            |            |      |
| 2016                     | \$ 145,600 | \$ 300,000 | \$ 0 |
| Parcel Total: \$ 445,600 |            |            |      |

Zone: LAKE DISTRICT Minimum Acreage: 2.00 Minimum Frontage: 150  
 Land Type 1F RES Neighborhood: E  
 Site: AVERAGE Driveway: PAVED Road: PAVED  
 Cond Ad Valorem SPI R Tax Value Notes

0 ac





PICTURE

OWNER

**POLYUKHOVICH, VASILY**  
BOBER, YULLYA  
5 SEASONS DRIVE  
HOOKSETT, NH 03106

TAXABLE DISTRICTS

District: BRID-HEB VILL  
Percentage: % 100

BUILDING DETAILS

Model: 2.00 STORY CONDO  
Roof: GABLE HIP/ASPHALT  
Ext: CEDAR/REDWD  
Int: DRYWALL/WOOD/LOG  
Floor: HARDWOOD/CARPET  
Heat: ELECTRIC/RAD ELECT

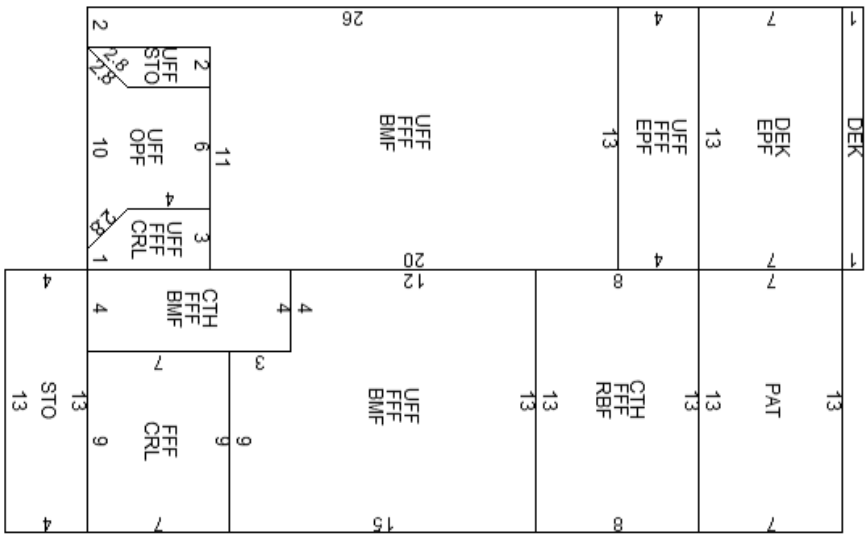
Bedrooms: 2 Baths: 2.5 Fixtures: 8  
Extra Kitchens: Fireplaces:  
A/C: No Generators:  
Quality: A3 AVG+30  
Com. Wall:  
Size Adj: 1.0499 Base Rate: RCT 80.00  
Bldg. Rate: 1.2841  
Sq. Foot Cost: \$ 102.73

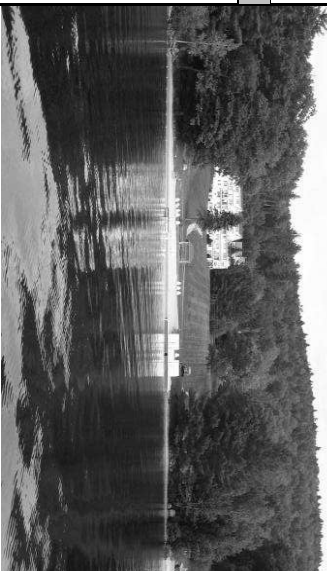
BUILDING SUB AREA DETAILS

| ID          | Description    | Area         | Adj. | Effect.      |
|-------------|----------------|--------------|------|--------------|
| BMF         | BSMNT FINISHED | 495          | 0.30 | 149          |
| CRL         | CRAWL SPACE    | 79           | 0.05 | 4            |
| CTH         | CATHEDRAL      | 144          | 0.10 | 14           |
| DEK         | DECK/ENTRANCE  | 104          | 0.10 | 10           |
| EPF         | ENCLSD PORCH   | 143          | 0.70 | 100          |
| FFF         | FST FLR FIN    | 730          | 1.00 | 730          |
| OPF         | OPEN PORCH     | 40           | 0.25 | 10           |
| PAT         | PATTO AREA     | 91           | 0.10 | 9            |
| RBF         | RAISED BSMNT   | 104          | 0.50 | 52           |
| STO         | STORAGE AREA   | 62           | 0.25 | 16           |
| UFF         | UPPER FLR FIN  | 573          | 1.00 | 573          |
| <b>GLA:</b> | <b>1,303</b>   | <b>2,565</b> |      | <b>1,667</b> |

2016 BASE YEAR BUILDING VALUATION

Market Cost New: \$ 171,251  
Year Built: 1985  
Condition For Age: VERY GOOD 10 %  
Physical: COMM WAL 5 %  
Functional: COMM WAL 5 %  
Economic: 5 %  
Temporary: 15 %  
Total Depreciation: 15 %  
Building Value: \$ 145,600



| OWNER INFORMATION   | SALES HISTORY   |      |      |      | PICTURE   |
|---|---|------|------|------|---|
| <b>WHITNEY, MICHAEL R.</b><br>33 KIMBALL ROAD<br>AMESBURY, MA 01913   | Date  | Book | Page | Type | Price Grantor   |
|   | 09/29/2014  | 4085 | 0090 | Q1   | 147,000 NORDSTROM, CARL H &   |
|   | 01/01/1980  |      |      | QV   | NORDSTROM, CARL H & ME  |
| <b>LISTING HISTORY</b>  | <b>NOTES</b>  |      |      |      |  |
| 10/27/15 KCVE V-SALE<br>08/27/14 KCVM<br>07/14/14 INSP MARKED FOR INSPECTION<br>03/24/11 JBPR<br>07/08/10 JBCL<br>05/06/10 JBVE<br>04/20/10 INSP MARKED FOR INSPECTION<br>07/10/08 INSP MARKED FOR INSPECTION | UNIT 3 HILLSIDE CONDOS; 7/10 NEW BATH, SOME FLOORING;<br>HW=ENGINEERED BAMBOO, CORR SKETCH; 3/11 EST HSE 100% REMOVE<br>FLAG; |      |      |      |   |

**EXTRA FEATURES VALUATION**

| Feature Type         | Units | Length x Width | Size Adj | Rate | Cond | Market Value   | Notes |
|----------------------|-------|----------------|----------|------|------|----------------|-------|
| HILLSIDE INN AMENITY | 1     |                |          | 100  | 100  | 100,000        |       |
| PATIO                | 360   | 15 x 24        | 104      | 7.00 | 50   | 1,310          | EST   |
|                      |       |                |          |      |      | <b>101,300</b> |       |

**MUNICIPAL SOFTWARE BY AVITAR**

**HEBRON ASSESSING OFFICE**

| Year                            | Building         | Features          | Land        |
|---------------------------------|------------------|-------------------|-------------|
| 2014                            | \$ 52,100        | \$ 75,000         | \$ 0        |
| Parcel Total: \$ 127,100        |                  |                   |             |
| 2015                            | \$ 52,100        | \$ 75,000         | \$ 0        |
| Parcel Total: \$ 127,100        |                  |                   |             |
| <b>2016</b>                     | <b>\$ 47,300</b> | <b>\$ 101,300</b> | <b>\$ 0</b> |
| <b>Parcel Total: \$ 148,600</b> |                  |                   |             |

**LAND VALUATION**

Zone: LAKE DISTRICT Minimum Acreage: 2.00 Minimum Frontage: 150  
 Land Type 1F RES Neighborhood: E  
 Site: AVERAGE Driveway: PAVED Road: PAVED  
 Cond Ad Valorem SPI R Tax Value Notes

0 ac



PICTURE

OWNER

**WHITNEY, MICHAEL R.**  
 33 KIMBALL ROAD  
 AMESBURY, MA 01913

TAXABLE DISTRICTS

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

PERMITS

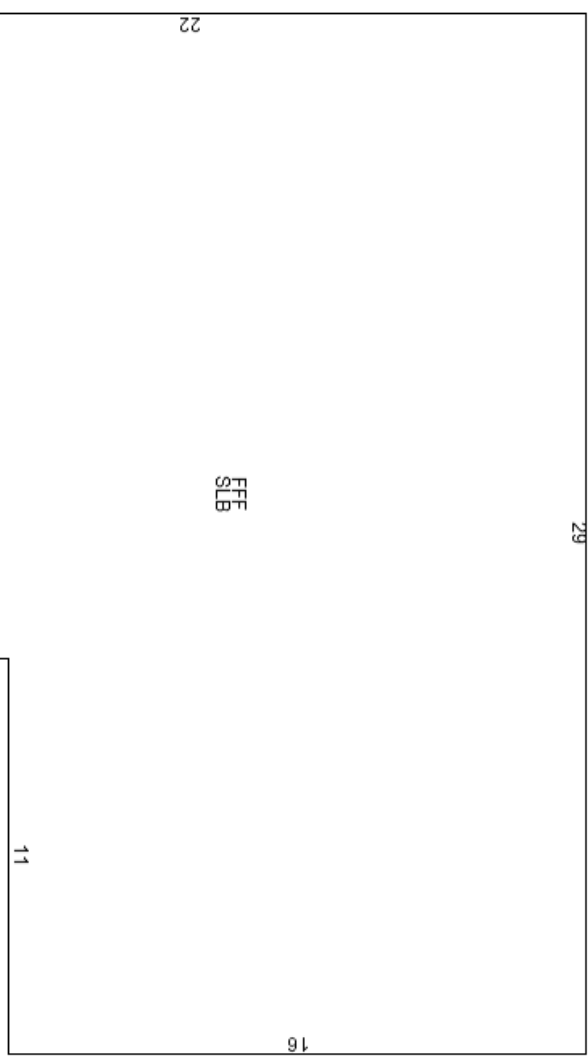
| Date | Permit ID | Permit Type | Notes |
|------|-----------|-------------|-------|
|      |           |             |       |

BUILDING DETAILS

Model: **1.00 STORY CONDO**  
 Roof: **GABLE HIP/ASPHALT**  
 Ext: **VINYL SIDING**  
 Int: **DRYWALL**  
 Floor: **HARDWOOD/HARD TILE**  
 Heat: **GAS/EA NO DUCTS**  
 Bedrooms: **1** Baths: **1.0** Fixtures: **4**  
 Extra Kitchens:      Fireplaces:  
 A/C: **No**      Generators:  
 Quality: **A0 AVVG**  
 Com. Wall:  
 Size Adj: **1.6365**      Base Rate: **RCT 80.00**  
                                  Bldg. Rate: **1.6921**  
                                  Sq. Foot Cost: **\$ 135.37**

BUILDING SUB AREA DETAILS

| ID          | Description | Area         | Adj. | Effect.    |
|-------------|-------------|--------------|------|------------|
| FFF         | FST FLR FIN | 564          | 1.00 | 564        |
| SLB         | SLAB        | 564          | 0.00 | 0          |
| <b>GLA:</b> | <b>564</b>  | <b>1,128</b> |      | <b>564</b> |



2016 BASE YEAR BUILDING VALUATION

Market Cost New: **\$ 76,349**  
 Year Built: **1790**  
 Condition For Age: **GOOD**      **38 %**  
 Physical:  
 Functional:  
 Economic:  
 Temporary:  
 Total Depreciation: **38 %**  
 Building Value: **\$ 47,300**



**OWNER INFORMATION**  
**WESTBERG, JAMES G.**  
 WESTBERG, LINNEA P.  
 11 HAWTHORNE VILLAGE ROAD  
 WESTBERG FAMILY REVOCABLE TRST  
 NASHUA, NH 03062

**SALES HISTORY**

| Date       | Book | Page | Type | Price   | Grantor        |
|------------|------|------|------|---------|----------------|
| 08/28/2014 | 4079 | 0593 | Q1   | 185,000 | MORSE, JAMES D |



**LISTING HISTORY**

|          |      |                       |
|----------|------|-----------------------|
| 10/27/15 | KCVE | V-SALE                |
| 08/27/14 | KCVM |                       |
| 07/14/14 | INSP | MARKED FOR INSPECTION |
| 05/06/10 | JBVE |                       |
| 04/20/10 | INSP | MARKED FOR INSPECTION |
| 08/11/09 | MFVE |                       |
| 06/16/09 | INSP | MARKED FOR INSPECTION |
| 09/03/04 | DSHC |                       |

**NOTES**  
 UNIT 8 HILLSIDE CONDOS; 8/09 1ST FLR UNIT. DNVI - INFO FROM TENANT, 2ND BATH IN BSMT; 5/10 NOH, MEASURES= EST; 10/15; N.O.H.;



**EXTRA FEATURES VALUATION**

| Feature Type         | Units | Length x Width | Size Adj   | Rate | Cond | Market Value | Notes |
|----------------------|-------|----------------|------------|------|------|--------------|-------|
| HILLSIDE INN AMENITY | 1     | 100            | 100,000.00 | 100  |      | 100,000      |       |

**PARCEL TOTAL TAXABLE VALUE**

| Year | Building                 | Features   | Land |
|------|--------------------------|------------|------|
| 2014 | \$ 90,100                | \$ 75,000  | \$ 0 |
|      | Parcel Total: \$ 165,100 |            |      |
| 2015 | \$ 90,100                | \$ 75,000  | \$ 0 |
|      | Parcel Total: \$ 165,100 |            |      |
| 2016 | \$ 81,900                | \$ 100,000 | \$ 0 |
|      | Parcel Total: \$ 181,900 |            |      |

**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

Site: AVERAGE Driveway: PAVED Road: PAVED

0 ac



PICTURE

OWNER

**WESTBERG, JAMES G.**  
 WESTBERG, LINNEA P.  
 11 HAWTHORNE VILLAGE ROAD  
 WESTBERG FAMILY REVOCABLE TRST  
 NASHUA, NH 03062

TAXABLE DISTRICTS

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

PERMITS

| Date | Permit ID | Permit Type | Notes |
|------|-----------|-------------|-------|
|      |           |             |       |

BUILDING DETAILS

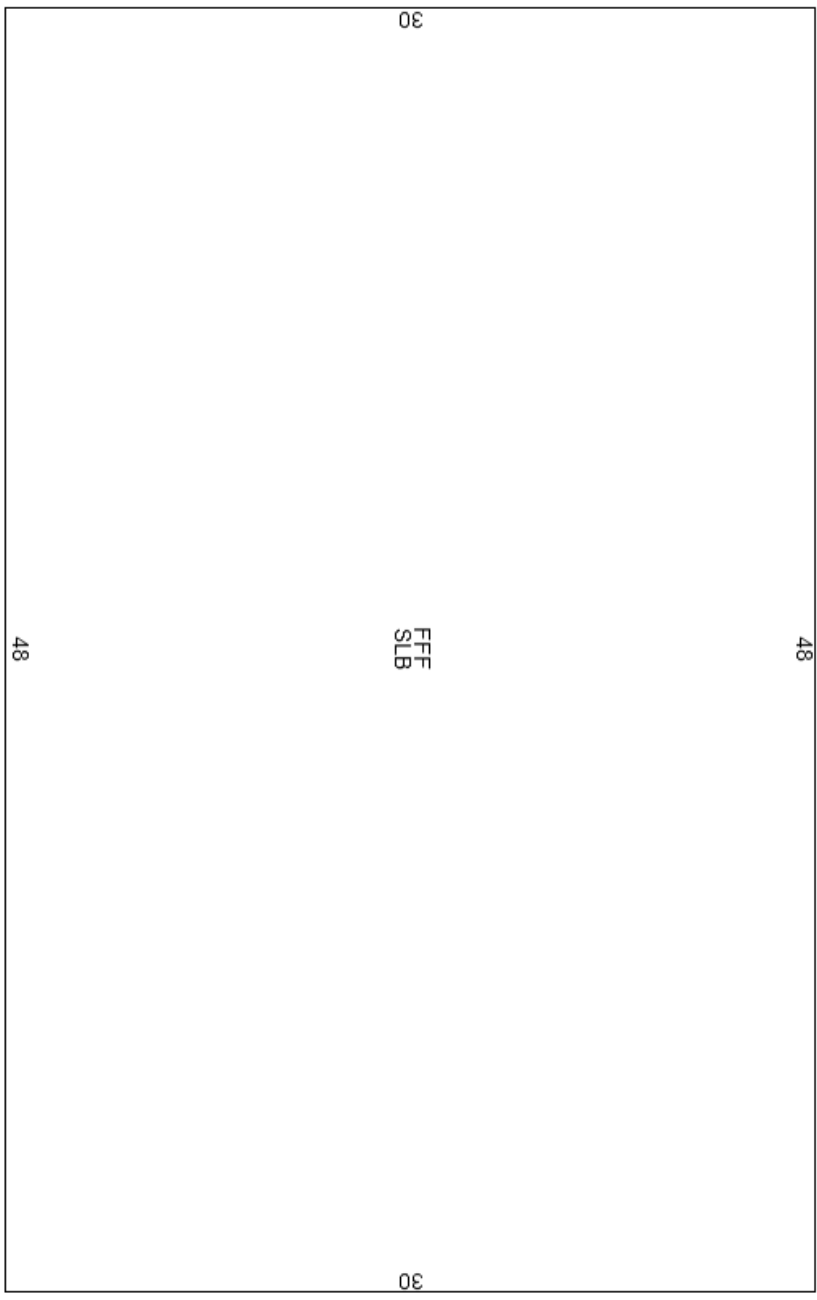
Model: **1.00 STORY CONDO**  
 Roof: **GABLE HIP/ASPHALT**  
 Ext: **VINYL SIDING**  
 Int: **DRYWALL**  
 Floor: **CARPET/HARD TILE**  
 Heat: **GAS/EA NO DUCTS**  
 Bedrooms: **2** Baths: **2.0** Fixtures: **6**  
 Extra Kitchens: Fireplaces:  
 A/C: **No** Generators:  
 Quality: **A0 AVG**  
 Com. Wall:  
 Size Adj: **1.0972** Base Rate: **RCT 80.00**  
 Bldg. Rate: **1.1466**  
 Sq. Foot Cost: **\$ 91.73**

BUILDING SUB AREA DETAILS

| ID          | Description  | Area         | Adj. | Effect.      |
|-------------|--------------|--------------|------|--------------|
| FFF         | FST FLR FIN  | 1440         | 1.00 | 1440         |
| SLB         | SLAB         | 1440         | 0.00 | 0            |
| <b>GLA:</b> | <b>1,440</b> | <b>2,880</b> |      | <b>1,440</b> |

2016 BASE YEAR BUILDING VALUATION

Market Cost New: **\$ 132,091**  
 Year Built: **1790**  
 Condition For Age: **GOOD** **38 %**  
 Physical:  
 Functional:  
 Economic:  
 Temporary:  
 Total Depreciation: **38 %**  
 Building Value: **\$ 81,900**



| OWNER INFORMATION   | SALES HISTORY   | PICTURE |      |         |               |       |         |            |      |      |    |         |               |  |
|---|---|---------|------|---------|---------------|-------|---------|------------|------|------|----|---------|---------------|--|
| <b>MORSE, JAMES D.</b><br>MORSE, LINDA K.<br>283 TAPPAN STREET, UNIT 1<br>BROOKLINE, MA 02445 | <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>08/01/2014</td> <td>4073</td> <td>0686</td> <td>Q1</td> <td>355,000</td> <td>KOCH, JAMES D</td> </tr> </tbody> </table> | Date    | Book | Page    | Type          | Price | Grantor | 08/01/2014 | 4073 | 0686 | Q1 | 355,000 | KOCH, JAMES D |  |
| Date  | Book  | Page    | Type | Price   | Grantor       |       |         |            |      |      |    |         |               |  |
| 08/01/2014  | 4073  | 0686    | Q1   | 355,000 | KOCH, JAMES D |       |         |            |      |      |    |         |               |  |

| LISTING HISTORY   | NOTES   |
|---|---|
| 03/04/16 JDDM<br>10/27/15 KCVV V-SALE<br>08/27/14 KCVV<br>07/14/14 INSP MARKED FOR INSPECTION<br>07/31/08 MVVM<br>07/10/08 INSP MARKED FOR INSPECTION<br>09/07/04 CMHC<br>07/29/02 MF-P | UNIT 15 HILLSIDE CONDOS; SHDW W/#118; 140 LAKE & HLS CLOSE/PART BLOCKED/ FULL TO TOP 25; 10/15; PATIO, NEW FNDTN, NEW ROOF, SOME REPAIRS TO OPE AFTER 8/14 SALE; 3/16 NOH; PU PAT; NEW FOUNDATION UNDER HSE=PRS TO BMU; WOB; VOID VENT FOR HEAT; CK17 FOR POSS BMF; |

| EXTRA FEATURES VALUATION |       |                |          |            |      |                |
|--------------------------|-------|----------------|----------|------------|------|----------------|
| Feature Type             | Units | Length x Width | Size Adj | Rate       | Cond | Market Value   |
| FIREPLACE 1-CUST         | 1     |                |          | 5,000.00   | 100  | 5,000          |
| LOC/VU                   | 1     |                |          | 150,000.00 | 100  | 150,000        |
| HILLSIDE INN AMENITY     | 1     |                |          | 100,000.00 | 100  | 100,000        |
| PATIO                    | 126   | 14 x 9         |          | 7.00       | 50   | 825            |
|                          |       |                |          |            |      | <b>255,800</b> |

MUNICIPAL SOFTWARE BY AVITAR

**HEBRON ASSESSING OFFICE**

| Year | Building   | Features                 | Land |
|------|------------|--------------------------|------|
| 2014 | \$ 94,600  | \$ 205,000               | \$ 0 |
|      |            | Parcel Total: \$ 299,600 |      |
| 2015 | \$ 94,600  | \$ 205,000               | \$ 0 |
|      |            | Parcel Total: \$ 299,600 |      |
| 2016 | \$ 115,200 | \$ 255,800               | \$ 0 |
|      |            | Parcel Total: \$ 371,000 |      |

| LAND VALUATION      |                       |                       |   |
|---------------------|-----------------------|-----------------------|---|
| Zone: LAKE DISTRICT | Minimum Acreage: 2.00 | Minimum Frontage: 150 | Site: AVERAGE Driveway: GRAVEL/DIRT Road: PAVED |
| Land Type 1F RES    | Neighborhood: E       |                       | Cond Ad Valorem SPI R Tax Value Notes           |
|                     |                       |                       | 0 ac  |



**OWNER** MORSE, JAMES D.  
MORSE, LINDA K.  
283 TAPPAN STREET, UNIT 1  
BROOKLINE, MA 02445

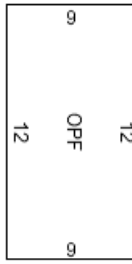
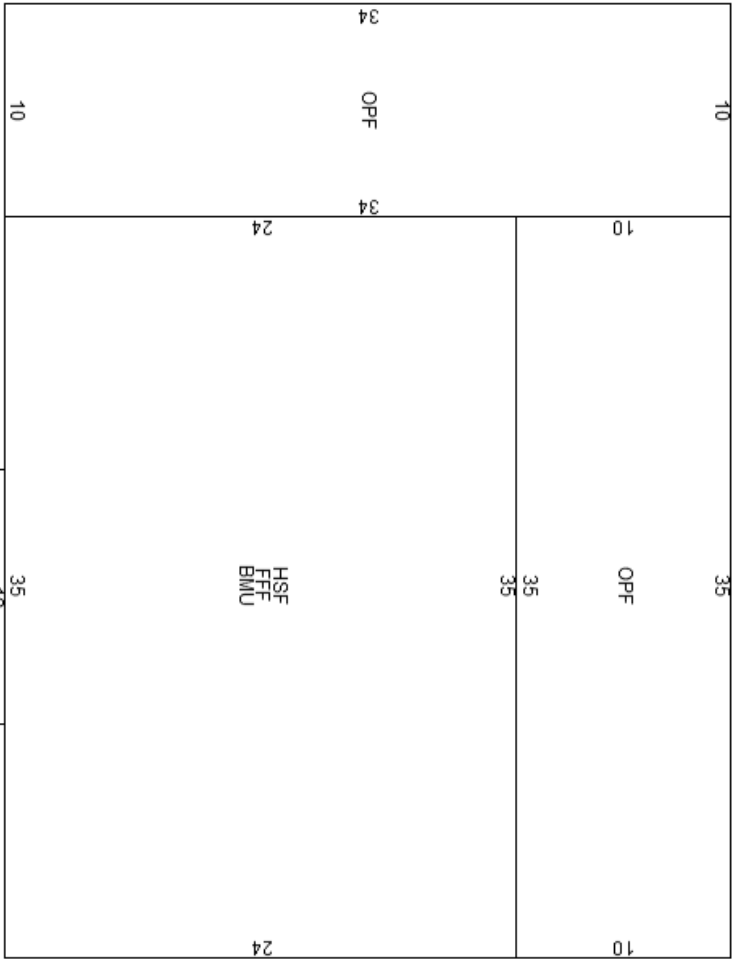
| TAXABLE DISTRICTS | District      | Percentage |
|-------------------|---------------|------------|
|                   | BRID-HEB VILL | % 100      |

| PERMITS | Date     | Permit ID | Permit Type     | Notes                 |
|---------|----------|-----------|-----------------|-----------------------|
|         | 02/25/15 | 2015-04   | FOUNDATION ONLY | ADD FOUNDATION TO UNI |

| BUILDING DETAILS       |                         |
|------------------------|-------------------------|
| Model: 1.50 STORY CAPE | Roof: GABLE HIP/ASPHALT |
| Ext: NOVELTY           | Int: WOOD/LOG           |
| Floor: HARDWOOD/CARPET | Heat: GAS/EA DUCTED     |
| Bedrooms: 2            | Baths: 1.0              |
| Extra Kitchens:        | Fireplaces:             |
| A/C: No                | Generators:             |
| Quality: A1 AVG+10     | Com. Wall:              |
| Size Adj: 1.0671       | Base Rate: RSA 80.00    |
|                        | Bldg. Rate: 1.1269      |
|                        | Sq. Foot Cost: \$ 90.15 |

| BUILDING SUB AREA DETAILS |              |              |              |
|---------------------------|--------------|--------------|--------------|
| ID                        | Description  | Area         | Adj. Effect. |
| BMU                       | BSMNT        | 840          | 0.15 126     |
| FFF                       | FST FLR FIN  | 840          | 1.00 840     |
| HSF                       | 1/2 STRY FIN | 840          | 0.50 420     |
| OPF                       | OPEN PORCH   | 762          | 0.25 191     |
| <b>GLA: 1,260</b>         |              | <b>3,282</b> | <b>1,577</b> |

| 2016 BASE YEAR BUILDING VALUATION |                |
|-----------------------------------|----------------|
| Market Cost New:                  | \$ 142,167     |
| Year Built:                       | 1912           |
| Condition For Age:                | VERY GOOD 19 % |
| Physical:                         |                |
| Functional:                       |                |
| Economic:                         |                |
| Temporary:                        |                |
| Total Depreciation:               | 19 %           |
| Building Value:                   | \$ 115,200     |



| OWNER INFORMATION   | SALES HISTORY  | PICTURE |      |         |                        |       |         |            |      |      |    |         |                        |  |
|---|--|---------|------|---------|------------------------|-------|---------|------------|------|------|----|---------|------------------------|--|
| <b>NORDSTROM, JR., CARL H.</b><br>NORDSTROM, MELISSA M.<br>12 MADISON LANE<br>ACTON, MA 01720 | <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>09/16/2014</td> <td>4083</td> <td>0305</td> <td>Q1</td> <td>735,000</td> <td>M&amp;S GREEN REALTY TRUST</td> </tr> </tbody> </table> | Date    | Book | Page    | Type                   | Price | Grantor | 09/16/2014 | 4083 | 0305 | Q1 | 735,000 | M&S GREEN REALTY TRUST |  |
| Date  | Book   | Page    | Type | Price   | Grantor                |       |         |            |      |      |    |         |                        |  |
| 09/16/2014  | 4083   | 0305    | Q1   | 735,000 | M&S GREEN REALTY TRUST |       |         |            |      |      |    |         |                        |  |

| LISTING HISTORY   | NOTES  |
|---|--|
| 10/27/15 KCVM V-SALE<br>08/27/14 KCVM<br>07/14/14 INSP MARKED FOR INSPECTION<br>08/1/09 MFVM<br>06/16/09 INSP MARKED FOR INSPECTION<br>10/13/04 CMUL<br>03/13/02 MF-X | UNIT 17 HILLSIDE CONDOS UPDATED TO A TRUST 10/16/03; WF; NO FPL ONLY WOOD STOVE 10/04; 8/09 INT DIM EST; DNP U HEARTH; 10/15; NOH; |

**EXTRA FEATURES VALUATION**

| Feature Type         | Units | Length x Width | Size Adj | Rate | Cond       | Market Value   | Notes   |
|----------------------|-------|----------------|----------|------|------------|----------------|---------|
| LOC/VU               | 1     |                |          | 100  | 425,000.00 | 100            | 425,000 |
| HILLSIDE INN AMENITY | 1     |                |          | 100  | 100,000.00 | 100            | 100,000 |
|                      |       |                |          |      |            | <b>525,000</b> |         |

**MUNICIPAL SOFTWARE BY AVITAR**

**HEBRON ASSESSING OFFICE**

| PARCEL TOTAL TAXABLE VALUE |            |                          |
|----------------------------|------------|--------------------------|
| Year                       | Building   | Land                     |
| 2014                       | \$ 207,800 | \$ 550,000               |
|                            |            | Parcel Total: \$ 757,800 |
| 2015                       | \$ 207,800 | \$ 550,000               |
|                            |            | Parcel Total: \$ 757,800 |
| 2016                       | \$ 205,800 | \$ 525,000               |
|                            |            | Parcel Total: \$ 730,800 |

**LAND VALUATION**

Zone: LAKE DISTRICT Minimum Acreage: 2.00 Minimum Frontage: 150 Site: GOOD Driveway: PAVED Road: GRAVEL/DIRT  
 Land Type 1F RES WTRFRNT Neighborhood: E Cond Ad Valorem SPI R Tax Value Notes

0 ac



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

**NORDSTROM, JR., CARL H.**  
 NORDSTROM, MELISSA M.  
 12 MADISON LANE  
 ACTON, MA 01720

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

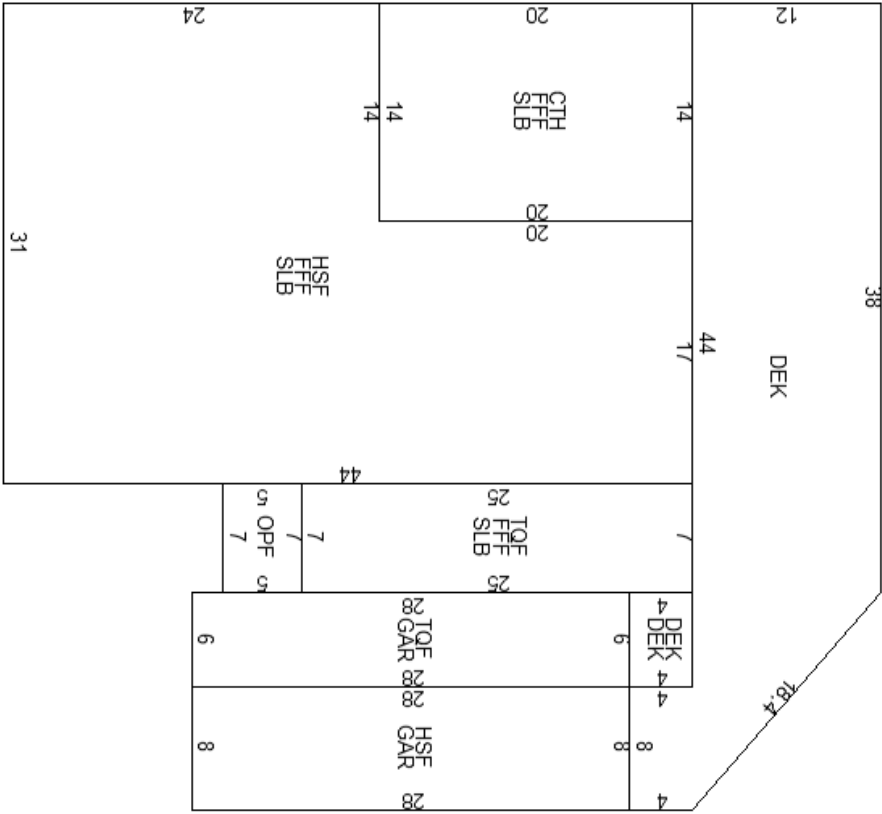
**PERMITS**

| Date | Permit ID | Permit Type | Notes |
|------|-----------|-------------|-------|
|      |           |             |       |

**Model: 1.50 STORY CONDO**  
**Roof: GABLE HIP/ASPHALT**  
**Ext: AVERAGE**  
**Int: DRYWALL**  
**Floor: HARDWOOD/HARD TILE**  
**Heat: GAS/EA NO DUCTS**  
**Bedrooms: 4 Baths: 3.0 Fixtures: 9**  
**Extra Kitchens: Fireplaces:**  
**A/C: No Generators:**  
**Quality: A2 AVG+20**  
**Com. Wall:**  
**Size Adj: 0.9335 Base Rate: RSA 80.00**  
**Bldg. Rate: 1.0978**  
**Sq. Foot Cost: \$ 87.82**

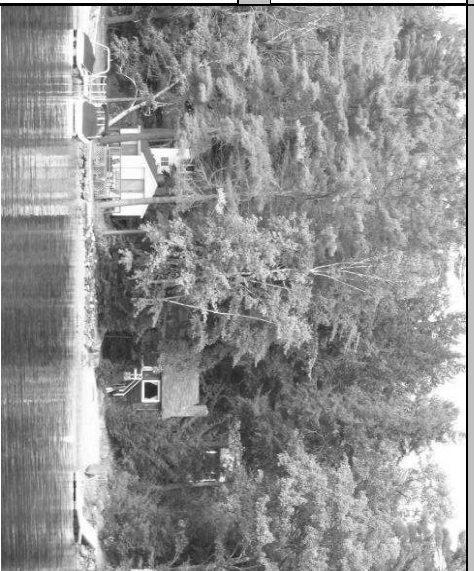
**BUILDING SUB AREA DETAILS**

| ID          | Description   | Area         | Adj. Effect. |
|-------------|---------------|--------------|--------------|
| CTH         | CATHEDRAL     | 280          | 0.10 28      |
| DEK         | DECK/ENTRANCE | 620          | 0.10 62      |
| FFF         | FST FLR FIN   | 1539         | 1.00 1539    |
| GAR         | GARAGE ATTCHD | 392          | 0.45 176     |
| HSE         | 1/2 STRY FIN  | 1308         | 0.50 654     |
| OPF         | OPEN PORCH    | 35           | 0.25 9       |
| TOF         | 3/4 STRY FIN  | 343          | 0.75 257     |
| SLB         | SLAB          | 1539         | 0.00 0       |
| <b>GLA:</b> | <b>2,450</b>  | <b>6,056</b> | <b>2,725</b> |



**2016 BASE YEAR BUILDING VALUATION**

**Market Cost New: \$ 239,310**  
**Year Built: 1984**  
**Condition For Age: GOOD 14 %**  
**Physical:**  
**Functional:**  
**Economic:**  
**Temporary:**  
**Total Depreciation: 14 %**  
**Building Value: \$ 205,800**

| OWNER INFORMATION   | SALES HISTORY  | PICTURE |      |         |                   |       |         |            |      |     |    |         |                   |   |
|---|--|---------|------|---------|-------------------|-------|---------|------------|------|-----|----|---------|-------------------|---|
| <b>WORKINGER, BENJAMIN</b><br>WORKINGER, SARAH<br>57 ROSEWELL ROAD<br>BEDFORD, NH 03110 | <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>06/10/2016</td> <td>4211</td> <td>260</td> <td>Q1</td> <td>280,000</td> <td>PARKINSON, THOMAS</td> </tr> </tbody> </table> | Date    | Book | Page    | Type              | Price | Grantor | 06/10/2016 | 4211 | 260 | Q1 | 280,000 | PARKINSON, THOMAS |  |
| Date  | Book   | Page    | Type | Price   | Grantor           |       |         |            |      |     |    |         |                   |   |
| 06/10/2016  | 4211   | 260     | Q1   | 280,000 | PARKINSON, THOMAS |       |         |            |      |     |    |         |                   |   |

| LISTING HISTORY   | NOTES  |
|---|--|
| 06/30/16 MSVM V-SALE<br>08/15/14 KCVM<br>07/14/14 INSP MARKED FOR INSPECTION<br>09/30/08 AJTL<br>07/28/08 MVVM<br>07/10/08 INSP MARKED FOR INSPECTION<br>10/18/04 CMUM<br>08/01/02 MF-O | LOT 8 SHVA: AMEMITY COND = CLOSE PROXIMITY TO WATERFRONT; 8/14 INFO FROM HO; DNV1 PER HO; CORR DEK; 6/16; N.O.H.; E=A; |

| EXTRA FEATURES VALUATION |       |                |          |            |      |                       |
|--------------------------|-------|----------------|----------|------------|------|-----------------------|
| Feature Type             | Units | Length x Width | Size Adj | Rate       | Cond | Market Value          |
| FIREPLACE I-STAND        | 1     |                |          | 3,000.00   | 50   | 1,500 FRPL INOPERABLE |
| SHED-WOOD                | 32    | 4 x 8          |          | 7.00       | 10   | 90                    |
| SLEEPY HOLLOW AMENITY    | 1     |                |          | 120,000.00 | 200  | 240,000 LOCATION      |
|                          |       |                |          |            |      | <b>241,600</b>        |

| MUNICIPAL SOFTWARE BY AVITAR |           |            |      |
|------------------------------|-----------|------------|------|
| Year                         | Building  | Features   | Land |
| 2014                         | \$ 46,000 | \$ 171,600 | \$ 0 |
| 2015                         | \$ 46,000 | \$ 171,600 | \$ 0 |
| Parcel Total:                |           | \$ 217,600 | \$ 0 |
| 2016                         | \$ 37,700 | \$ 241,600 | \$ 0 |
| Parcel Total:                |           | \$ 279,300 | \$ 0 |

**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



**OWNER**  
**WORKINGER, BENJAMIN**  
 WORKINGER, SARAH  
 57 ROSEWELL ROAD  
 BEDFORD, NH 03110

**TAXABLE DISTRICTS**  
 District: BRID-HEB VILL  
 Percentage: % 100

**PERMITS**

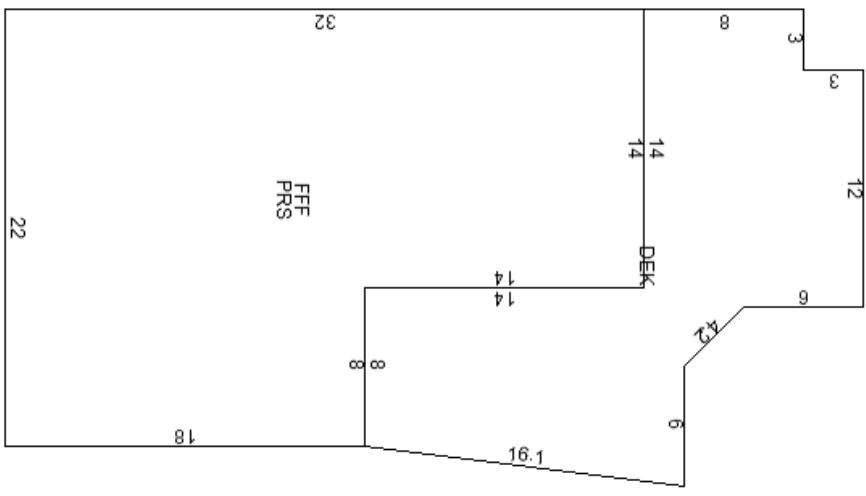
| Date | Permit ID | Permit Type | Notes |
|------|-----------|-------------|-------|
|      |           |             |       |

**BUILDING DETAILS**

Model: **1.00 STORY CAMP**  
 Roof: **GABLE HIP/ASPHALT**  
 Ext: **AVERAGE**  
 Int: **WOOD/LOG**  
 Floor: **LINOLEUM OR SIM**  
 Heat: **ELECTRIC/RAD ELECT**  
 Bedrooms: **2** Baths: **1.0** Fixtures:  
 Extra Kitchens: Fireplaces:  
 A/C: **No** Generators:  
 Quality: **B3 AVG-30**  
 Com. Wall:  
 Size Adj: **1.5946** Base Rate: **RSA 80.00**  
 Bldg. Rate: **1.1051**  
 Sq. Foot Cost: **\$ 88.40**

**BUILDING SUB AREA DETAILS**

| ID          | Description   | Area         | Adj.  | Effect.    |
|-------------|---------------|--------------|-------|------------|
| DEK         | DECK/ENTRANCE | 303          | 0.10  | 30         |
| FFF         | FST FLR FIN   | 592          | 1.00  | 592        |
| PRS         | PIER          | 592          | -0.05 | -30        |
| <b>GLA:</b> | <b>592</b>    | <b>1,487</b> |       | <b>592</b> |



**2016 BASE YEAR BUILDING VALUATION**

Market Cost New: **\$ 52,333**  
 Year Built: **1938**  
 Condition For Age: **AVERAGE** 28 %  
 Physical:  
 Functional:  
 Economic:  
 Temporary:  
 Total Depreciation: **28 %**  
 Building Value: **\$ 37,700**



| OWNER INFORMATION         |  | SALES HISTORY |      |      | HEBRON PICTURE |                               |
|---------------------------|--|---------------|------|------|----------------|-------------------------------|
| <b>CRAWFORD, ROBERT A</b> |  | Date          | Book | Page | Type           | Price Grantor                 |
| 54 SARAH LANE             |  | 07/19/2016    | 4220 | 764  | Q1             | 260,000 MOONEY, GLORIA T.     |
| HEBRON, NH 03241          |  | 06/01/2009    | 3614 | 0050 | U144           | 2,667 MOONEY, CURTIS W. & GLO |

| LISTING HISTORY                     | NOTES   |
|-------------------------------------|---|
| 07/20/16 MSVL V-SALE                | GREY; 5/10 NEW ROOF '09, WALKOUT BMU; 7/10 DORMER=TOF; KOHLER GENERATOR; 7/16; NEW FURN '14; CORR INT SKETCH; I&E=AVG AT TIME |
| 06/11/15 JDVM                       | OF 7/16 SALE; BMF=NO HEAT; NO ACC TO ATU OVER GAR; KIT=ORIG   |
| 05/29/15 INSP MARKED FOR INSPECTION | OAK/HD TILE; ALSO HAS HD TILE FLRS; H.O. HAS STARTED RENOS - CK '17   |
| 03/29/12 KCPR                       | FOR DORMER OVER GAR REAR & 3RD BTH;   |
| 07/09/10 JBCL                       |   |
| 05/10/10 JBVM                       |   |
| 04/20/10 INSP MARKED FOR INSPECTION |   |
| 10/29/04 CMUM                       |   |

| EXTRA FEATURES VALUATION |                               | MUNICIPAL SOFTWARE BY AVTAR |                         |
|--------------------------|-------------------------------|-----------------------------|-------------------------|
| Feature Type             | Units Length x Width Size Adj | Rate                        | Cond Market Value Notes |
| SHED-WOOD                | 120 12 x 10                   | 193 7.00                    | 60 973                  |
|                          |                               |                             | <b>1,000</b>            |

| Year | Building   | Features                 | Land      |
|------|------------|--------------------------|-----------|
| 2014 | \$ 164,900 | \$ 1,000                 | \$ 84,700 |
|      |            | Parcel Total: \$ 250,600 |           |
| 2015 | \$ 164,900 | \$ 1,000                 | \$ 84,700 |
|      |            | Parcel Total: \$ 250,600 |           |
| 2016 | \$ 147,700 | \$ 1,000                 | \$ 88,900 |
|      |            | Parcel Total: \$ 237,600 |           |

**LAND VALUATION**

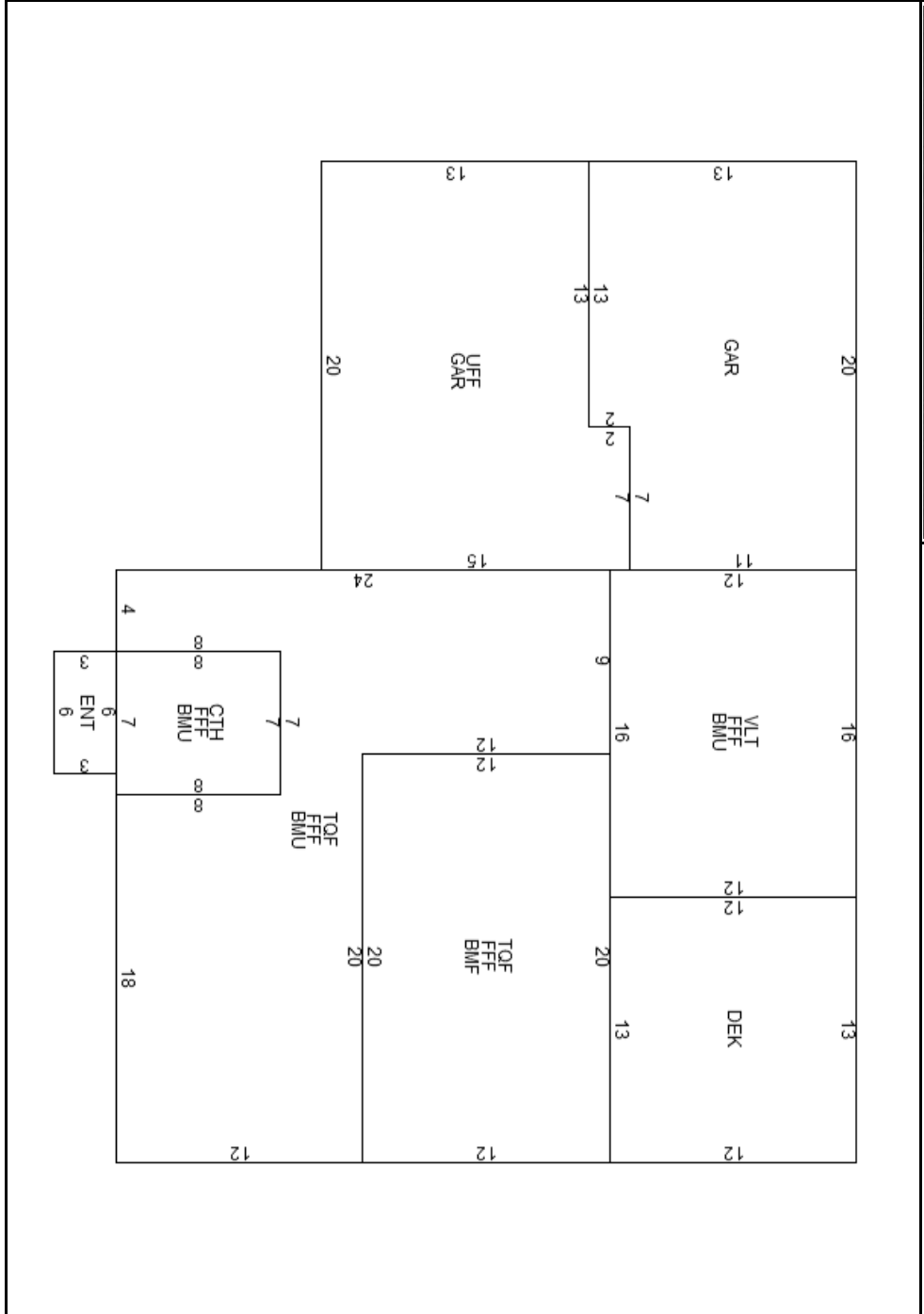
| Zone:     | RURAL DISTRICT | Minimum Acreage: | 2.00 | Minimum Frontage: | 150  | Site: | GOOD  | Driveway:  | PAVED | Road:      | PAVED |   |           |       |
|-----------|----------------|------------------|------|-------------------|------|-------|-------|------------|-------|------------|-------|---|-----------|-------|
| Land Type | Units          | Base Rate        | NC   | Adj               | Site | Road  | DWay  | Topography | Cond  | Ad Valorem | SPI   | R | Tax Value | Notes |
| IF RES    | 2,000 ac       | 73,500 G         | 120  | 105               | 100  | 100   | 95 -- | MILD       | 100   | 88,000     | 0     | N | 88,000    |       |
| IF RES    | 0.530 ac       | x 1,800 X        | 100  |                   |      |       | 90 -- | ROLLING    | 100   | 900        | 0     | N | 900       |       |
|           |                | <b>2.530 ac</b>  |      |                   |      |       |       |            |       |            |       |   |           |       |

| PARCEL TOTAL TAXABLE VALUE |            |
|----------------------------|------------|
| 2014                       | \$ 250,600 |
| 2015                       | \$ 250,600 |
| 2016                       | \$ 237,600 |



| OWNER                     |           | TAXABLE DISTRICTS |                      |
|---------------------------|-----------|-------------------|----------------------|
| <b>CRAWFORD, ROBERT A</b> |           | District          | Percentage           |
| 54 SARAH LANE             |           | BRID-HEB VILL     | % 100                |
| HEBRON, NH 03241          |           |                   |                      |
| PERMITS                   |           |                   |                      |
| Date                      | Permit ID | Permit Type       | Notes                |
| 10/04/11                  | 2011-21   | EXTERIOR ONLY     | WHOLE HOUSE GENERATE |

| BUILDING DETAILS        |                         |
|-------------------------|-------------------------|
| Model: 1.75 STORY CAPE  |                         |
| Roof: GABLE HIP/ASPHALT |                         |
| Ext: CLAP BOARD         |                         |
| Int: DRYWALL            |                         |
| Floor: HARDWOOD/CARPET  |                         |
| Heat: OIL/HOT WATER     |                         |
| Bedrooms: 3             | Baths: 2.0              |
| Extra Kitchens:         | Fixtures: 6             |
| A/C: No                 | Fireplaces:             |
| Quality: A1 AVG+10      | Generators: 1           |
| Com. Wall:              |                         |
| Size Adj: 0.9905        | Base Rate: RSA 80.00    |
|                         | Bldg. Rate: 1.0571      |
|                         | Sq. Foot Cost: \$ 84.57 |



| BUILDING SUB AREA DETAILS |                |                    |
|---------------------------|----------------|--------------------|
| ID                        | Description    | Area Adj. Effect.  |
| VLT                       | VAULTED        | 192 0.05 10        |
| BMF                       | BSMNT FINISHED | 240 0.30 72        |
| BMU                       | BSMNT          | 648 0.15 97        |
| CTH                       | CATHEDRAL      | 56 0.10 6          |
| DEK                       | DECK/ENTRANCE  | 156 0.10 16        |
| ENT                       | ENTRY WAY      | 18 0.10 2          |
| FFP                       | FST FLR FIN    | 888 1.00 888       |
| GAR                       | GARAGE ATTCHD  | 520 0.45 234       |
| TOF                       | 3/4 STRY FIN   | 640 0.75 480       |
| UFF                       | UPPER FLR FIN  | 274 1.00 274       |
| <b>GLA:</b>               | <b>1,642</b>   | <b>3,632 2,079</b> |

| 2016 BASE YEAR BUILDING VALUATION |            |
|-----------------------------------|------------|
| Market Cost New:                  | \$ 175,821 |
| Year Built:                       | 1989       |
| Condition For Age:                | AVERAGE    |
| Physical:                         | 16 %       |
| Functional:                       |            |
| Economic:                         |            |
| Temporary:                        |            |
| Total Depreciation:               | 16 %       |
| Building Value:                   | \$ 147,700 |

| OWNER INFORMATION                               | SALES HISTORY |      |                               |
|---|---------------|------|-------------------------------|
| <b>MACKIN, THOMAS AND LINDA</b>                 | Date          | Book | Page Type Price Grantor       |
| 160 HAMLIN CLARKSON TL ROAD<br>HAMLIN, NY 14464 | 11/30/2015    | 4173 | 0919 Q1 350,000 JOHNS, RONALD |

| LISTING HISTORY  | NOTES  |
|--|--|
| 08/29/16 KCHN<br>12/07/15 KCVM V-SALE<br>06/10/15 JDVL<br>05/29/15 INSP MARKED FOR INSPECTION<br>08/13/09 MFEVM<br>06/16/09 INSP MARKED FOR INSPECTION<br>12/08/03 BNUL<br>04/17/02 MF-O | BMU 54X8= TUNNEL FROM HOUSE & GAR/APT; 6/15 CORR HEAT (ELEC BACK UP) PPL, BTH COUNT, SIDING; DNP (1) ROOM IN HSF W/ CLOSETS AS BDRM DUE TO SIZE; BDRM IN BMF=BELOW GRADE; ATTIC=PDS; PUCH & VERY SMALL KITCH IN BMF; SIDING=REDWOOD; 1 BTH=6FIX; 30' DORMERS ON EITHER SIDE; INT=ALL ORIG; WELL MAINT; DNP WOOD WALKWAY; NICE SITE/ SMALL WATERFALL; EXT IS WEATHERED; 12/15 N.O.H.; DECK NDS WORK; SLATE & STONE PAT EST 30X21 IN SITE; PART OF FOUNDATION DNP; 8/16; CK '17 FOR RENOS/DEK OVER TIME; |

| Feature Type     | Units | Length x Width | Size Adj  | Rate | Cond | Market Value | Notes |
|------------------|-------|----------------|-----------|------|------|--------------|-------|
| FIREPLACE 3-CUST | 1     | 100            | 12,000.00 | 100  |      | 12,000       |       |

**EXTRA FEATURES VALUATION**

**MUNICIPAL SOFTWARE BY AVTAR**

| Year                            | Building   | Features  | Land          |
|---------------------------------|------------|-----------|---------------|
| 2014                            | \$ 285,400 | \$ 8,500  | \$ 245,700    |
| 2015                            | \$ 293,000 | \$ 12,000 | \$ 249,100    |
| 2016                            | \$ 165,700 | \$ 12,000 | \$ 139,100(c) |
| <b>Parcel Total: \$ 381,800</b> |            |           |               |
| (Card Total: \$ 316,800)        |            |           |               |

**LAND VALUATION**

| Zone:            | RURAL DISTRICT | Minimum Acreage: | 2.00      | Minimum Frontage: | 150         | Site:       | AVERAGE Driveway: PAVED Road: GRAVEL/DIRT |                   |             |                   |                  |          |                  |                |  |
|------------------|----------------|------------------|-----------|-------------------|-------------|-------------|---|-------------------|-------------|-------------------|------------------|----------|------------------|----------------|--|
| <b>Land Type</b> | <b>Units</b>   | <b>Base Rate</b> | <b>NC</b> | <b>Adj</b>        | <b>Site</b> | <b>Road</b> | <b>DWay</b>                               | <b>Topography</b> | <b>Cond</b> | <b>Ad Valorem</b> | <b>SPI</b>       | <b>R</b> | <b>Tax Value</b> | <b>Notes</b>   |  |
| IF RES           | 2,000 ac       | 73,500           | E         | 100               | 100         | 95          | 100                                       | 85 -- MODERATE    | 110         | 65,300            | 0                | N        | 65,300           | USE            |  |
| IF RES           | 63,000 ac      | x 1,800          | X         | 61                |             |             |   | 85 -- MODERATE    | 100         | 58,800            | 0                | N        | 58,800           |                |  |
| IF RES           | 1,200,000 ft   | x 50             | E         | 100               |             |             |   |                   | 25          | 15,000            | 0                | N        | 15,000           | BROOK/TOPO     |  |
|                  |                |                  |           |                   |             |             |   |                   |             |                   | <b>65,000 ac</b> |          |                  | <b>139,100</b> |  |

**PARCEL TOTAL TAXABLE VALUE**

**HEBRON ASSESSING OFFICE**



| OWNER INFORMATION               |  | SALES HISTORY |                              |
|---------------------------------|--|---------------|------------------------------|
| <b>MACKIN, THOMAS AND LINDA</b> |  | Date          | Book Page Type Price Grantor |

160 HAMLIN CLARKSON TL ROAD

HAMLIN, NY 14464

**LISTING HISTORY**

12/17/15 KCVL V-SALE  
 06/10/15 JDVL  
 05/29/15 INSP MARKED FOR INSPECTION  
 08/13/09 MFVM  
 06/16/09 INSP MARKED FOR INSPECTION  
 12/08/03 BNUL

**NOTES**

BMU 54X8= TUNNEL BETWEEN HOUSE & GAR/APT; 6/15 CORR INT WALLS, FLR, HEAT=(1) DV GAS MON HEATER (ELEC BACK UP); SIDING=REDWOOD; PU VLT; HSF MEAS 7'; INT=ALL ORIG; WEATHERED EXT; WELL MAINT; 12/15; NO.H;

**EXTRA FEATURES VALUATION**

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

**MUNICIPAL SOFTWARE BY AVTAR**

**HEBRON ASSESSING OFFICE**

| PARCEL TOTAL TAXABLE VALUE |           |            |         |
|----------------------------|-----------|------------|---------|
| Year                       | Building  | Features   | Land    |
| 2016                       | \$ 65,000 | \$ 0       | \$ 0(c) |
| Parcel Total:              |           | \$ 381,800 |         |

(Card Total: \$ 65,000)

**LAND VALUATION**

|   |                                       |
|---|---------------------------------------|
| Zone: Minimum Acreage: Minimum Frontage: Land Type 1F RES | Site: Driveaway: Road:                |
| Neighborhood:   | Cond Ad Valorem SPI R Tax Value Notes |

0 ac



**OWNER** MACKIN, THOMAS AND LINDA  
**TAXABLE DISTRICTS** District BRID-HEB VILL Percentage % 100

160 HAMLIN CLARKSON TL ROAD  
 HAMLIN, NY 14464

**PERMITS**

| Date | Permit ID | Permit Type | Notes |
|------|-----------|-------------|-------|
|      |           |             |       |

**BUILDING DETAILS**

Model: 1.50 STORY A-FRAME  
 Roof: GABLE HIP/WD SHINGLE  
 Ext: CEDAR/REDWD  
 Int: WOOD/LOG/PLYWOOD PANEL  
 Floor: CARPET/PINE/SOFT WD  
 Heat: GAS/EA NO DUCTS  
 Bedrooms: 1 Baths: 1.0 Fixtures: 3  
 Extra Kitchens: Fireplaces:  
 A/C: No Generators:  
 Quality: A0 AVVG  
 Com. Wall:  
 Size Adj: 1.4202 Base Rate: RSA 80.00  
 Bldg. Rate: 1.3776  
 Sq. Foot Cost: \$ 110.21

**BUILDING SUB AREA DETAILS**

| ID          | Description    | Area         | Adj. | Effect.    |
|-------------|----------------|--------------|------|------------|
| VLT         | VAULTED        | 384          | 0.05 | 19         |
| ATF         | ATTIC FINISHED | 384          | 0.25 | 96         |
| BMG         | BASEMENT       | 624          | 0.20 | 125        |
| CTH         | CATHEDRAL      | 240          | 0.10 | 24         |
| DEK         | DECK/ENTRANCE  | 144          | 0.10 | 14         |
| TQF         | 3/4 STRY FIN   | 624          | 0.75 | 468        |
| <b>GLA:</b> | <b>564</b>     | <b>2,400</b> |      | <b>746</b> |

**2016 BASE YEAR BUILDING VALUATION**

Market Cost New: \$ 82,217  
 Year Built: 1970  
 Condition For Age: AVERAGE 21 %  
 Physical:  
 Functional:  
 Economic:  
 Temporary:  
 Total Depreciation: 21 %  
 Building Value: \$ 65,000

|    |                          |    |
|----|--------------------------|----|
| 24 | VLT<br>ATF<br>TQF<br>BMG | 16 |
| 24 | 24                       | 16 |
| 24 | 24                       | 10 |
| 6  | DEK                      | 6  |
| 24 | 24                       | 6  |

**OWNER INFORMATION**

**PORTER, DAVID F. AND KAREN L.**

126 GROTON RD

HEBRON, NH 03241

**SALES HISTORY**

| Date       | Book | Page | Type | Price   | Grantor                |
|------------|------|------|------|---------|------------------------|
| 05/01/2015 | 4124 | 0557 | Q1   | 179,933 | DE-MARCO, RALPH A.     |
| 09/24/2009 | 3648 | 0478 | U113 | 149,933 | WILSON, R. LINDSAY     |
| 02/18/2009 | 3584 | 0115 | U181 | 129,933 | DAVIS, SAMUEL N & GLOR |
| 12/05/2008 | 3568 | 0519 | U138 |         | DAVIS, GEORGE B.       |
| 02/15/2006 | 3250 | 0581 | U144 | 2,667   | DAVIS, GEORGE          |

**NOTES**

BLUE: 3/11; NOH: EST MAJOR RENOS AFTER 9/09 SALE INCL ADDITION, NEW ROOF, WINDOWS, SIDING, ELECT, ETC; 7/16; N.O.H.: METAL SHED OPEN ON ONE END;

**LISTING HISTORY**

07/20/16 MSVM V-SALE  
 05/21/13 KCVM  
 01/25/13 INSP MARKED FOR INSPECTION  
 03/24/11 MSUM  
 04/20/10 INSP MARKED FOR INSPECTION  
 04/20/10 JBVM  
 06/17/05 DIUL  
 05/20/02 MF-O

**EXTRA FEATURES VALUATION**

| Feature Type      | Units | Length | Width | Size | Adj | Rate     | Cond | Market Value  | Notes      |
|-------------------|-------|--------|-------|------|-----|----------|------|---------------|------------|
| SHED-METAL        | 128   | 16     | x     | 8    | 185 | 5.00     | 40   | 474           | ATT TO GAR |
| GARAGE-1 STY      | 924   | 22     | x     | 42   | 77  | 22.00    | 60   | 9,392         |            |
| FIREPLACE 1-STAND | 1     |        |       |      | 100 | 3,000.00 | 100  | 3,000         |            |
|                   |       |        |       |      |     |          |      | <b>12,900</b> |            |

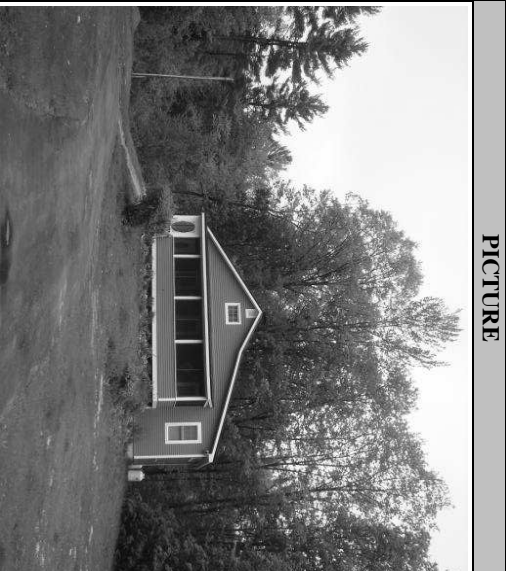
**MUNICIPAL SOFTWARE BY AVTAR**

**HEBRON ASSESSING OFFICE**

| Year | Building   | Features  | Land                     |
|------|------------|-----------|--------------------------|
| 2014 | \$ 108,800 | \$ 11,400 | \$ 73,500                |
|      |            |           | Parcel Total: \$ 193,700 |
| 2015 | \$ 108,800 | \$ 11,400 | \$ 73,500                |
|      |            |           | Parcel Total: \$ 193,700 |
| 2016 | \$ 97,600  | \$ 12,900 | \$ 69,800                |
|      |            |           | Parcel Total: \$ 180,300 |

**LAND VALUATION**

Zone: RURAL DISTRICT Minimum Acreage: 2.00 Minimum Frontage: 150 Site: AVERAGE Driveway: PAVED Road: PAVED  
 Land Type: IF RES Units: 2,000 ac Base Rate: 73,500 E NC Adj: 100 Site: 100 Road: 100 DWay: 100 Topography: 95--MILLD Cond: 100 Ad Valorem SPI: 0 N Tax Value Notes: 69,800  
**2,000 ac** **2,000 ac** **69,800** **69,800**



| OWNER                                |           | TAXABLE DISTRICTS |                       |
|--------------------------------------|-----------|-------------------|-----------------------|
| <b>PORTER, DAVID F. AND KAREN L.</b> |           | District          | Percentage            |
| 126 GROTON RD<br>HEBRON, NH 03241    |           | BRID-HEB VILL     | % 100                 |
| PERMITS                              |           |                   |                       |
| Date                                 | Permit ID | Permit Type       | Notes                 |
| 09/09/09                             | 2009-26   | ADDITION          | 8X23 BEDROOM ADDITION |

| BUILDING DETAILS       |                               |
|------------------------|-------------------------------|
| Model: 1.50 STORY CAPE | Roof: GABLE HIP/PREFAB METALS |
| Ext: CEDAR/REDWD       | Int: PANEL/DRYWALL            |
| Floor: HARD TILE       | Heat: GAS/HOT WATER           |
| Bedrooms: 2            | Baths: 1.0                    |
| Extra Kitchens:        | Fixtures:                     |
| A/C: No                | Fireplaces:                   |
| Quality: A0 AVG        | Generators:                   |
| Com. Wall:             |                               |
| Size Adj: 1.1282       | Base Rate: RSA 80.00          |
|                        | Bldg. Rate: 1.1395            |
|                        | Sq. Foot Cost: \$ 91.16       |

| ID                | Description    | Area         | Adj. | Effect.      |
|-------------------|----------------|--------------|------|--------------|
| ATF               | ATTIC FINISHED | 667          | 0.25 | 167          |
| CRL               | CRAWL SPACE    | 1035         | 0.05 | 52           |
| FFF               | FST FLR FIN    | 1035         | 1.00 | 1035         |
| OPF               | OPEN PORCH     | 272          | 0.25 | 68           |
| <b>GLA: 1,202</b> |                | <b>3,009</b> |      | <b>1,322</b> |

| 2016 BASE YEAR BUILDING VALUATION |            |
|-----------------------------------|------------|
| Market Cost New:                  | \$ 120,514 |
| Year Built:                       | 1912       |
| Condition For Age:                | VERY GOOD  |
| Physical:                         | 19 %       |
| Functional:                       |            |
| Economic:                         |            |
| Temporary:                        |            |
| Total Depreciation:               | 19 %       |
| Building Value:                   | \$ 97,600  |

| BUILDING SUB AREA DETAILS |                   |    |            |    |
|---------------------------|-------------------|----|------------|----|
| 29                        | ATF<br>FFF<br>CRL | 23 | FFF<br>CRL | 16 |
| 29                        | 34                | 34 | 16         |    |
| ∞                         | OPF               | ∞  |            |    |
| 34                        |                   |    |            |    |



| OWNER INFORMATION |      | SALES HISTORY |      |  |         | PRICE GRANTOR          |  |
|-------------------|------|---------------|------|--|---------|------------------------|--|
| Date              | Book | Page          | Type |  | Price   | Grantor                |  |
| 05/28/2014        | 4058 | 0539          | Q1   |  | 325,000 | JACOB TTEES, SHIRLEY & |  |
| 07/22/2011        | 3808 | 0302          | U138 |  |         | 1 JACOB, SHIRLEY A     |  |

| LISTING HISTORY |             | NOTES   |  |
|-----------------|-------------|---|--|
| 03/04/16        | JDDR        | WHITE/GREY; 5/10 NOH GAR=BOARD & BATTEN; PU PAT, CORRECTED          |  |
| 10/27/15        | MSVM V-SALE | SKETCH FOR EPP, REMOVED SHED EQ; 7/10 DNP/PU HEARTH, WD STVE, ATU   |  |
| 05/20/13        | KCVM        | IN GAR=8X24, CORR SKETCH, NO HSF; DNP/PU 1 BED IN BMF; 5/13 INFO FR |  |
| 01/25/13        | INSP        | HO DNP/ PER HO STATES NC; CORR SKETCH; 10/15; N.O.H.; 3/16 PU SOLAR |  |
| 07/09/10        | JBCL        | PANELS;   |  |
| 05/11/10        | JBVM        |   |  |
| 04/20/10        | INSP        | MARKED FOR INSPECTION   |  |
| 11/11/03        | BNUM        |   |  |

| 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             |
| SOLAR ELEC PANELS        | 20    |                              |          | 100  | 0.00     | 100          | 0 GR MNT; YB 2015 |
|                          |       |                              |          |      |          | <b>3,000</b> |                   |

| LAND VALUATION |            | PARCEL TOTAL TAXABLE VALUE |            |
|----------------|------------|----------------------------|------------|
| Year           | Building   | Features                   | Land       |
| 2014           | \$ 199,100 | \$ 3,000                   | \$ 109,700 |
|                |            | Parcel Total:              | \$ 311,800 |
| 2015           | \$ 199,100 | \$ 3,000                   | \$ 109,700 |
|                |            | Parcel Total:              | \$ 311,800 |
| 2016           | \$ 182,800 | \$ 3,000                   | \$ 84,600  |
|                |            | Parcel Total:              | \$ 270,400 |

| Zone: COMM HISTORIC DIST |         | Minimum Acreage: 1.00 |         | 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 |        |
| 2F RES                   | 1,000   | ac                    | 72,000  | F                     | 110  | 100           | 100  | 95                    | 95-- | MILD        | 100             |   | 71,500        | 0 N   | 71,500 |
| 2F RES                   | 2,500   | ac                    | x 1,800 | X                     | 100  |               |      | 95--                  | MILD | 100         |                 |   | 4,300         | 0 N   | 4,300  |
| 2F RES                   | 200,000 | ft                    | x 50    | F                     | 110  |               |      |                       | 80   | 8,800       |                 |   | 8,800         | 0 N   | 8,800  |
|                          |         |                       |         |                       |      |               |      |                       |      |             | <b>3,500 ac</b> |   | <b>84,600</b> |       |        |



**OWNER** APREA, STEPHEN  
**TAXABLE DISTRICTS** District: BRID-HEB VILL Percentage: % 100

APREA, STEPHEN  
 APREA LESLIE L  
 3212 WESTMINISTER WEST ROAD  
 PUTNEY, VT 05346

**PERMITS**

| Date     | Permit ID | Permit Type   | Notes                 |
|----------|-----------|---------------|-----------------------|
| 06/01/15 | 2015-10   | EXTERIOR ONLY | SOLAR ARRAY 20 PANELS |

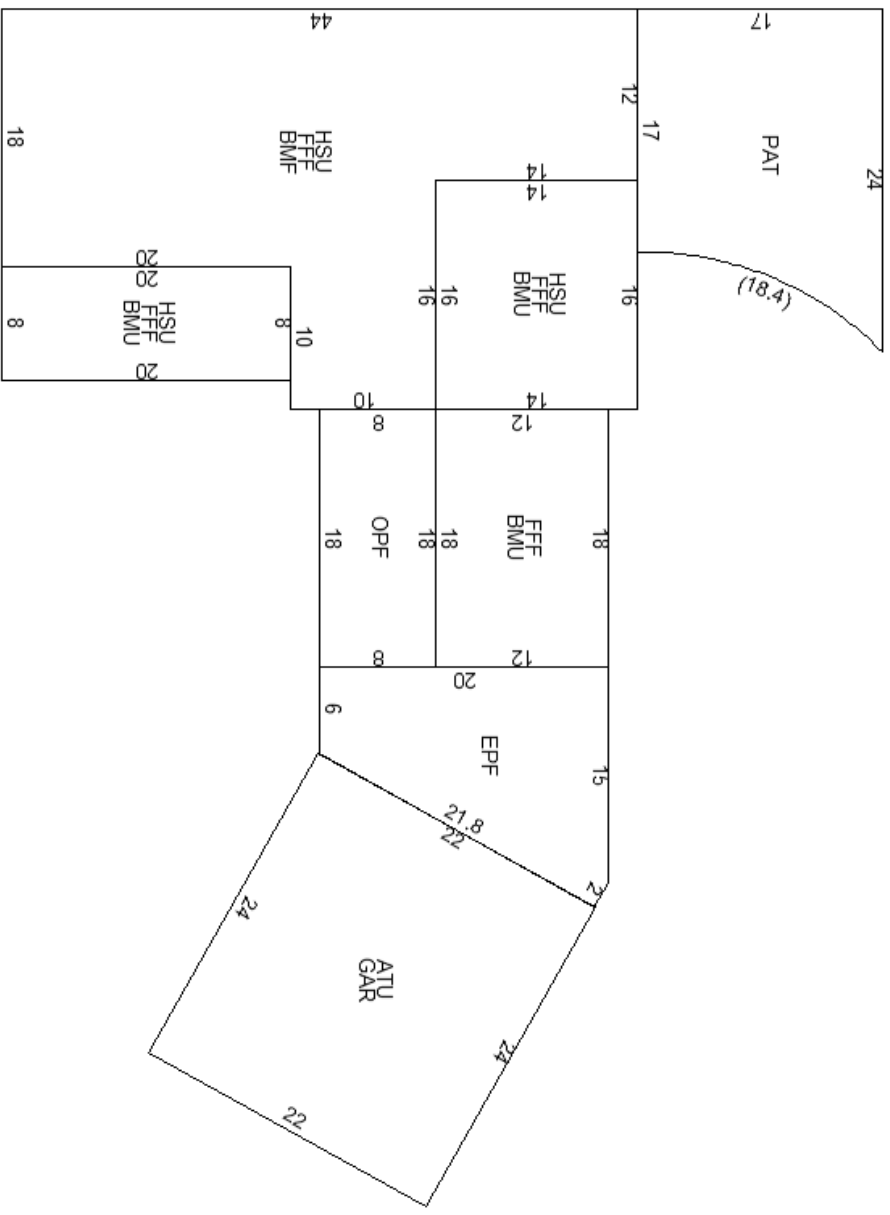
**Model:** 1.50 STORY RANCH  
**Roof:** GABLE HIP/ASPHALT  
**Ext:** CLAP BOARD/WOOD SHINGLE  
**Int:** DRYWALL  
**Floor:** HARDWOOD/CARPET  
**Heat:** OIL/HOT WATER  
**Bedrooms:** 2 **Baths:** 3.0 **Fixtures:** 9  
**Extra Kitchens:** 1 **Fireplaces:**  
**A/C:** Yes **50.00 %** **Generators:**  
**Quality:** A1 AVG+10  
**Com. Wall:**  
**Size Adj:** 0.9453 **Base Rate:** RSA 80.00  
**Base Rate:** 1.0502  
**Sq. Foot Cost:** \$ 84.02

**BUILDING SUB AREA DETAILS**

| ID          | Description    | Area         | Adj. | Effect.      |
|-------------|----------------|--------------|------|--------------|
| ATU         | ATTIC          | 528          | 0.10 | 53           |
| BMF         | BSMNT FINISHED | 808          | 0.30 | 242          |
| BMU         | BSMNT          | 600          | 0.15 | 90           |
| EPF         | ENCLSD PORCH   | 231          | 0.70 | 162          |
| FFF         | FST FLR FIN    | 1408         | 1.00 | 1408         |
| GAR         | GARAGE ATTCHD  | 528          | 0.45 | 238          |
| HSU         | 1/2 STRY UNFIN | 1192         | 0.25 | 298          |
| OPF         | OPEN PORCH     | 144          | 0.25 | 36           |
| PAT         | PATIO AREA     | 325          | 0.10 | 33           |
| <b>GLA:</b> | <b>1,408</b>   | <b>5,764</b> |      | <b>2,560</b> |

**2016 BASE YEAR BUILDING VALUATION**

**Market Cost New:** \$ 215,091  
**Year Built:** 1978  
**Condition For Age:** GOOD **15 %**  
**Physical:**  
**Functional:**  
**Economic:**  
**Temporary:**  
**Total Depreciation:** 15 %  
**Building Value:** \$ 182,800



| OWNER INFORMATION |  | SALES HISTORY |      |      |      | HEBRON PICTURE                 |
|-------------------|--|---------------|------|------|------|--------------------------------|
| LACARTE, JOHN L.  |  | Date          | Book | Page | Type | Price Grantor                  |
| LACARTE, LISA A.  |  | 06/26/2015    | 4138 | 0776 | Q1   | 152,933 SCHNEIDER, JOHN D.     |
| 8 COUNTRY LANE    |  | 07/24/2006    | 3308 | 0191 | U138 | SCHNEIDER, JOHN                |
| HEBRON, NH 03241  |  | 10/29/2004    | 3070 | 0135 | U144 | 135,000 HOPWOOD, FREDERICK ETA |

| LISTING HISTORY                     | NOTES  |
|-------------------------------------|--|
| 10/27/15 MSVL V-SALE                | YELLOW; LOT 2 SANBORN DEV; 10/15; Y.B. PER H.O.; BTH RENOS AFTER |
| 05/21/13 KCVM                       | 6/15 SALE; KIT ORIG W/COMP CABS & NEWER FORMICA COUNTER;         |
| 01/25/13 INSP MARKED FOR INSPECTION | I&E=A,G;   |
| 05/11/10 JBVM                       |  |
| 04/20/10 INSP MARKED FOR INSPECTION |  |
| 04/11/06 CMUM                       |  |
| 10/29/04 CMUM                       |  |
| 05/28/02 MF-O                       |  |

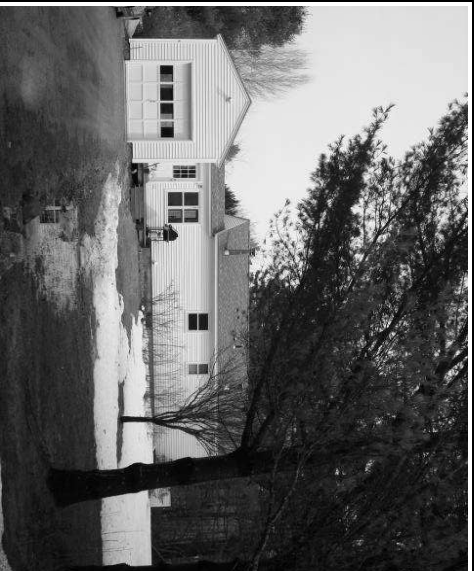
**EXTRA FEATURES VALUATION**

| Feature Type                   | Units | Length x Width | Size Adj | Rate | Cond | Market Value | Notes |
|--------------------------------|-------|----------------|----------|------|------|--------------|-------|
| <b>HEBRON ASSESSING OFFICE</b> |       |                |          |      |      |              |       |

| PARCEL TOTAL TAXABLE VALUE |            |          |                          |
|----------------------------|------------|----------|--------------------------|
| Year                       | Building   | Features | Land                     |
| 2014                       | \$ 104,200 | \$ 0     | \$ 69,000                |
|                            |            |          | Parcel Total: \$ 173,200 |
| 2015                       | \$ 104,200 | \$ 0     | \$ 69,000                |
|                            |            |          | Parcel Total: \$ 173,200 |
| 2016                       | \$ 102,100 | \$ 0     | \$ 65,500                |
|                            |            |          | Parcel Total: \$ 167,600 |

**LAND VALUATION**

| Zone:     | RURAL DISTRICT | Minimum Acreage: | 2.00     | Minimum Frontage: | 150      | Site:      | AVERAGE | Driveway:  | GRAVEL/DIRT | Road: | PAVED  |
|-----------|----------------|------------------|----------|-------------------|----------|------------|---------|------------|-------------|-------|--------|
| Land Type | IF RES         | Units            | 1,400 ac | Base Rate         | 72,600 E | NC Adj     | 100     | Site       | 100         | Road  | 100    |
|           |                |                  |          |                   |          | DWay       | 95      | Topography | 95--MILLD   | Cond  | 100    |
|           |                |                  |          |                   |          | Ad Valorem | 65,500  | SPI        | 0           | R     | 65,500 |
|           |                |                  |          |                   |          | Tax Value  | 65,500  | Notes      |             |       | 65,500 |



**OWNER**  
**LACARTE, JOHN L.**  
 LACARTE, LISA A.  
 8 COUNTRY LANE  
 HEBRON, NH 03241

**TAXABLE DISTRICTS**  
 District: BRID-HEB VILL  
 Percentage: % 100

**PERMITS**

| Date | Permit ID | Permit Type | Notes |
|------|-----------|-------------|-------|
|      |           | ENT         |       |

**BUILDING DETAILS**

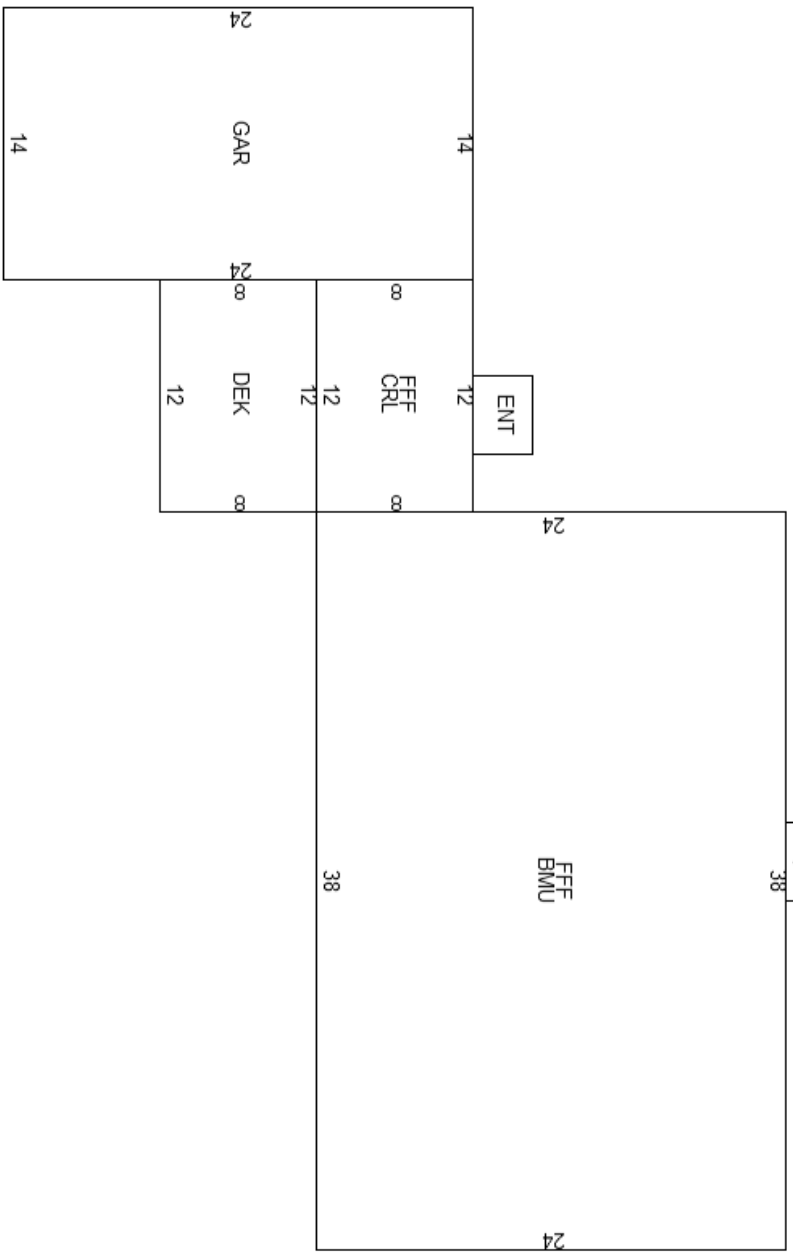
Model: **1.00 STORY RANCH**  
 Roof: **GABLE HIP/ASPHALT**  
 Ext: **VINYL SIDING**  
 Int: **DRYWALL**  
 Floor: **CARPET**  
 Heat: **OL/FA DUCTED**  
 Bedrooms: **2** Baths: **1.0** Fixtures:  
 Extra Kitchens: Fireplaces:  
 A/C: **No** Generators:  
 Quality: **A0 AVVG**  
 Com. Wall:  
 Size Adj: **1.1305** Base Rate: **RSA 80.00**  
 Bldg. Rate: **1.1565**  
 Sq. Foot Cost: **\$ 92.52**

**BUILDING SUB AREA DETAILS**

| ID          | Description   | Area         | Adj. | Effect.      |
|-------------|---------------|--------------|------|--------------|
| BMU         | BSMNT         | 912          | 0.15 | 137          |
| CRL         | CRAWL SPACE   | 96           | 0.05 | 5            |
| DEK         | DECK/ENTRANCE | 96           | 0.10 | 10           |
| ENT         | ENTRY WAY     | 28           | 0.10 | 3            |
| FFF         | FST FLR FIN   | 1008         | 1.00 | 1008         |
| GAR         | GARAGE ATTCHD | 336          | 0.45 | 151          |
| <b>GLA:</b> | <b>1,008</b>  | <b>2,476</b> |      | <b>1,314</b> |

**2016 BASE YEAR BUILDING VALUATION**

Market Cost New: **\$ 121,571**  
 Year Built: **1974**  
 Condition For Age: **GOOD** **16 %**  
 Physical:  
 Functional:  
 Economic:  
 Temporary:  
 Total Depreciation: **16 %**  
 Building Value: **\$ 102,100**

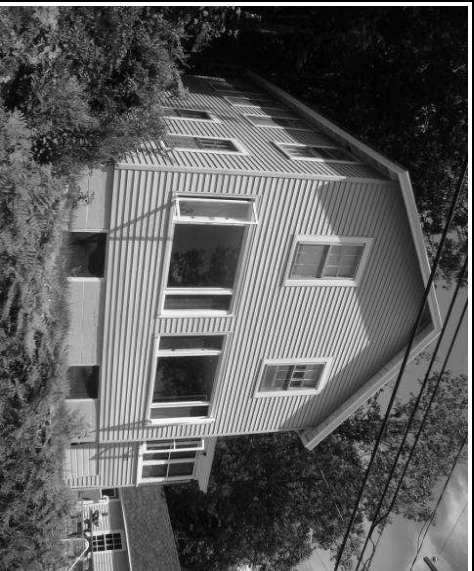


| OWNER INFORMATION   |                            | SALES HISTORY  |      |      |      | PICTURE |                        |
|---|----------------------------|--|------|------|------|---------|------------------------|
| <b>WARFIELD, JADE</b><br>JADE WARFIELD FAMILY TRUST<br>72 OSGOOD ROAD<br>SANBORNTON, NH 03269 |                            | Date   | Book | Page | Type | Price   | Grantor                |
|   |                            | 06/05/2015   | 4133 | 0095 | Q1   | 416,200 | BRODERICK, NATALIE Y.  |
|   |                            | 08/17/2009   | 3638 | 0715 | U138 | 265,000 | BRODERICK, JR., EDWARD |
| <b>LISTING HISTORY</b>  |                            | <b>NOTES</b>   |      |      |      |         |                        |
| 10/27/15  | MSVM VER SALE              | 7X6 WELL HOUSE - DNP.U: 100' W/F: GREY: 5/10 NOH. PU ENT; RET WALL, SANDY BOTTOM. WF SPLIT BY RD; 8/13 SPOKE W/RENTER NO INFO; NEW SIDING HSE & GAR: 10/15; MOST OF DW GRAVEL. |      |      |      |         |                        |
| 08/06/13  | KCYM                       |  |      |      |      |         |                        |
| 01/25/13  | INSP MARKED FOR INSPECTION |  |      |      |      |         |                        |
| 05/12/10  | JBVM                       |  |      |      |      |         |                        |
| 04/20/10  | INSP MARKED FOR INSPECTION |  |      |      |      |         |                        |
| 12/04/03  | BNUM                       |  |      |      |      |         |                        |
| 06/27/02  | MF-X                       |  |      |      |      |         |                        |

| EXTRA FEATURES VALUATION |       | MUNICIPAL SOFTWARE BY AVTAR |              |
|--------------------------|-------|-----------------------------|--------------|
| Feature Type             | Units | Length x Width              | Size Adj     |
| GARAGE-1 STY             | 680   | 34 x 20                     | 84           |
|                          |       |                             | Rate         |
|                          |       |                             | 22.00        |
|                          |       |                             | Cond         |
|                          |       |                             | 50           |
|                          |       |                             | Market Value |
|                          |       |                             | 6,283        |
|                          |       |                             | <b>6,300</b> |

| LAND VALUATION |           | PARCEL TOTAL TAXABLE VALUE |            |
|----------------|-----------|----------------------------|------------|
| Year           | Building  | Features                   | Land       |
| 2014           | \$ 77,700 | \$ 6,300                   | \$ 305,000 |
|                |           | Parcel Total:              | \$ 389,000 |
| 2015           | \$ 77,700 | \$ 6,300                   | \$ 305,000 |
|                |           | Parcel Total:              | \$ 389,000 |
| 2016           | \$ 84,100 | \$ 6,300                   | \$ 316,600 |
|                |           | Parcel Total:              | \$ 407,000 |

| Zone: LAKE 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 |
| IF RES WTRFRNT      | 1.024 ac        | 72,036                     | E  | 100                   | 100  | 100            | 95   | 90 -- ROLLING         | 100           | 61,600      | 0   |
| NEWFOUND LAKE       | 100.000 wf      | SPLIT BY ROAD, ROCKY SHORE |    | 90 -- ROLLING         | 100  | 255,000        | 0    | 255,000               | split by road |             |     |
|                     | <b>1.024 ac</b> |                            |    |                       |      | <b>316,600</b> |      | <b>316,600</b>        |               |             |     |



PICTURE

OWNER

**WARFIELD, JADE**  
 JADE WARFIELD FAMILY TRUST  
 72 OSSGOOD ROAD  
 SANBORNTON, NH 03269

TAXABLE DISTRICTS

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

BUILDING DETAILS

Model: **2.00 STORY CAMP/COTTA**  
 Roof: **GABLE HIP/ASPHALT**  
 Ext: **VINYL SIDING**  
 Int: **WOOD/LOG**  
 Floor: **CARPET/LINOLEUM OR SIM**  
 Heat: **ELECTRIC/RAD ELECT**  
 Bedrooms: **3** Baths: **1.5** Fixtures:  
 Extra Kitchens: Fireplaces:  
 A/C: **No** Generators:  
 Quality: **A0 AVG**  
 Com. Wall:  
 Size Adj: **1.1259** Base Rate: **RSA 80.00**  
 Bldg. Rate: **1.0268**  
 Sq. Foot Cost: **\$ 82.15**

PERMITS

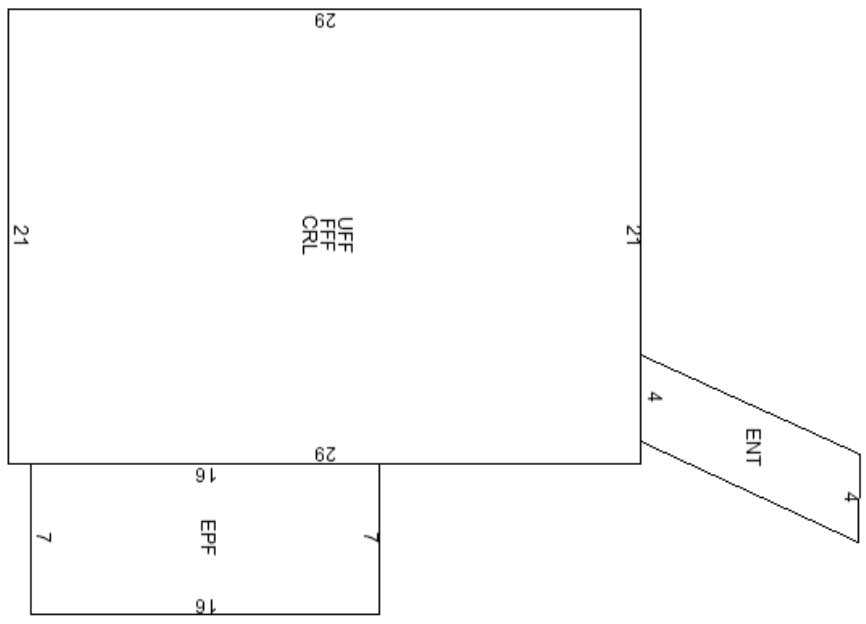
| Date | Permit ID | Permit Type | Notes |
|------|-----------|-------------|-------|
|      |           |             |       |

BUILDING SUB AREA DETAILS

| ID          | Description   | Area         | Adj. | Effect.      |
|-------------|---------------|--------------|------|--------------|
| CRL         | CRAWL SPACE   | 609          | 0.05 | 30           |
| ENT         | ENTRY WAY     | 40           | 0.10 | 4            |
| EPF         | ENCLSD PORCH  | 112          | 0.70 | 78           |
| FFF         | FST FLR FIN   | 609          | 1.00 | 609          |
| UPF         | UPPER FLR FIN | 609          | 1.00 | 609          |
| <b>GLA:</b> | <b>1,218</b>  | <b>1,979</b> |      | <b>1,330</b> |

2016 BASE YEAR BUILDING VALUATION

Market Cost New: **\$ 109,260**  
 Year Built: **1962**  
 Condition For Age: **AVERAGE** **23 %**  
 Physical:  
 Functional:  
 Economic:  
 Temporary:  
 Total Depreciation: **23 %**  
 Building Value: **\$ 84,100**



**OWNER INFORMATION**

**BERUBE, STEVEN**  
 155 GROTON RD  
 HEBRON, NH 03241

**SALES HISTORY**

| Date       | Book | Page | Type   | Price   | Grantor              |
|------------|------|------|--------|---------|----------------------|
| 10/15/2015 | 4164 | 479  | Q1     | 110,000 | CAPSALIS, MICHAEL    |
| 10/08/2015 | 4163 | 115  | U149   | 104,000 | TOWLE, JAMES         |
| 01/14/2013 | 3947 | 0579 | Q1     | 119,933 | CAPSALIS, MICHAEL P. |
| 08/25/2010 | 3725 | 0112 | U V 40 | 55,000  | CRAIL HOLDINGS, LLC  |
| 05/10/2010 | 3698 | 0244 | U137   | 40,000  | BISHOP, MICHAEL      |

**NOTES**

ADJ ACRES PER PLAN#13832: 2/13 PU NEW MH, NOH, BATH=EST, EST NEW SEPTIC; 9/13 INFO AT DOOR W/HO (MRS); 10/15; 2X6 CONST; N.O.H.; 3/16 DNP U TENT GAR;

**EXTRA FEATURES VALUATION**

| Feature Type | Units | Length x Width | Size Adj | Rate | Cond | Market Value | Notes |
|--------------|-------|----------------|----------|------|------|--------------|-------|
| SHED-WOOD    | 100   | 10 x 10        | 220      | 7.00 | 80   | 1,232        |       |
|              |       |                |          |      |      | <b>1,200</b> |       |

**MUNICIPAL SOFTWARE BY AVITAR**

**HEBRON ASSESSING OFFICE**

| Year | Building  | Features | Land                     |
|------|-----------|----------|--------------------------|
| 2014 | \$ 37,600 | \$ 1,200 | \$ 72,100                |
|      |           |          | Parcel Total: \$ 110,900 |
| 2015 | \$ 37,600 | \$ 1,200 | \$ 72,100                |
|      |           |          | Parcel Total: \$ 110,900 |
| 2016 | \$ 37,400 | \$ 1,200 | \$ 68,500                |
|      |           |          | Parcel Total: \$ 107,100 |

**LAND VALUATION**

Zone: RURAL DISTRICT Minimum Acreage: 2.00 Minimum Frontage: 150 Site: AVERAGE Driveway: PAVED Road: PAVED  
 Land Type: IF RES Units: 1.060 ac Base Rate: 72,090 E NC Adj: 100 Site: 100 Road: 100 DWay: 100 Topography: 95--MILLD Cond: 100 Ad Valorem SPI: 0 N Tax Value Notes: 68,500  
**1,060 ac** **1,060 ac** **68,500** **68,500**



PICTURE

OWNER

**BERUBE, STEVEN**  
155 GROTON RD  
HERRON, NH 03241

TAXABLE DISTRICTS

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

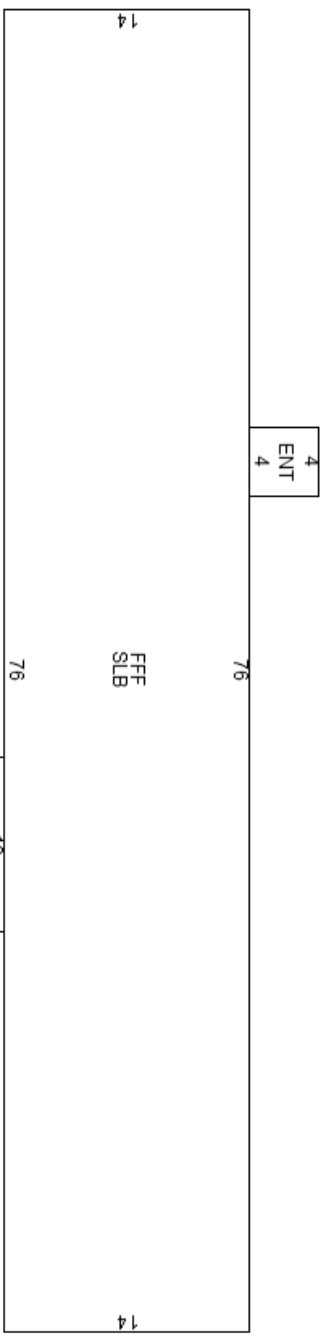
BUILDING DETAILS

| Date     | Permit ID | Permit Type   | Notes                   |
|----------|-----------|---------------|-------------------------|
| 11/18/15 | 2015-27   | EXTERIOR ONLY | 20'X12' PORTABLE SHELTE |
| 04/23/13 | 2013-02   | SHED          | 10X10 SHED              |
| 08/21/12 | 2012-11   | NEW BUILDING  | 14'X76' MANUFACTURED H  |

Model: **1.00 STORY MH**  
Roof: **GABLE HIP/ASPHALT**  
Ext: **VINYL SIDING**  
Int: **WALL BOARD**  
Floor: **CARPET/LINOLEUM OR SIM**  
Heat: **OL/FA DUCTED**  
Bedrooms: **3** Baths: **2.5** Fixtures:  
Extra Kitchens: Fireplaces:  
A/C: No Generators:  
Quality: **A1 AVG+10**  
Com. Wall:  
Size Adj: **1.0151** Base Rate: **MHS 38.00**  
Bldg. Rate: **1.1177**  
Sq. Foot Cost: **\$ 42.47**

BUILDING SUB AREA DETAILS

| ID   | Description   | Area         | Adj. Effect. |
|------|---------------|--------------|--------------|
| DEK  | DECK/ENTRANCE | 80           | 0.10         |
| ENT  | ENTRY WAY     | 16           | 0.10         |
| FFF  | FST FLR FIN   | 1064         | 1.00         |
| SLB  | SLAB          | 1064         | 0.00         |
| GLA: | <b>1.064</b>  | <b>2,224</b> | <b>1.074</b> |



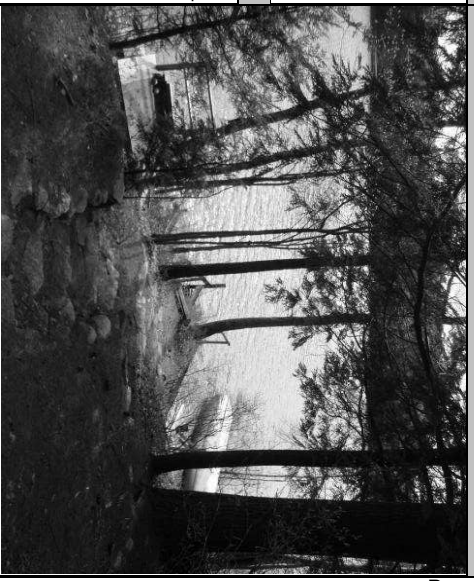
2016 BASE YEAR BUILDING VALUATION

Market Cost New: **\$ 45,613**  
Year Built: **2004**  
Condition For Age: **AVERAGE** **18 %**  
Physical:  
Functional:  
Economic:  
Temporary:  
Total Depreciation: **18 %**  
Building Value: **\$ 37,400**



| OWNER INFORMATION         |  | SALES HISTORY                                  |      | PRICE GRANTOR |      |
|---------------------------|--|--|------|---------------|------|
| <b>POULIN, JONATHAN M</b> |  | Date   | Book | Page          | Type |
| POULIN, MONICA D          |  | 08/24/2016                                     | 4229 | 0022          | Q1   |
| 249 TAYLOR STREET         |  | 09/17/1986                                     | 1620 | 696           | Q1   |
| MANCHESTER, NH 03103-3744 |  | 85,533 MCQUILLEN, DENNIS & 1 RODGERS, GEORGE E |      |               |      |

| LISTING HISTORY | NOTES   |
|-----------------|---|
| 09/07/16 MSHC   | BROWN: ACC VIA FOOT PATH OR BY BOAT; ALL INFO = EST; DNPDU DOCKS; DNPDU WELL HOUSE; APPROX 100' WF - ROCKY SHORE; 6/15 NOH; DNPDU 4X4 & 4X8 OUTHSE; ADJ MEAS OF XFOB; |
| 08/25/16 MSVE   |   |
| 06/22/15 JDVM   |   |
| 05/29/15 INSP   |   |
| 01/25/13 INSP   |   |
| 07/30/08 MCVL   |   |
| 10/18/04 CMUM   |   |
| 04/23/02 MF-X   |   |



| EXTRA FEATURES VALUATION |       |        |       |      |     |      |      |              |                 |
|--------------------------|-------|--------|-------|------|-----|------|------|--------------|-----------------|
| Feature Type             | Units | Length | Width | Size | Adj | Rate | Cond | Market Value | Notes           |
| SHED-WOOD                | 20    | 4      | x     | 5    | 400 | 7.00 | 20   | 112          | ATT 10X16       |
| SHED-WOOD                | 160   | 10     | x     | 16   | 160 | 7.00 | 60   | 1,075        |                 |
| DECK                     | 36    | 6      | x     | 6    | 400 | 7.00 | 10   | 101          |                 |
| DECK                     | 144   | 12     | x     | 12   | 171 | 7.00 | 40   | 689          |                 |
| LEAN-TO                  | 7     | 7      | x     | 1    | 400 | 4.00 | 40   | 45           | ATT TO STO REAR |
|                          |       |        |       |      |     |      |      | <b>2,000</b> |                 |

MUNICIPAL SOFTWARE BY AVITAR

**HEBRON ASSESSING OFFICE**

| Year | Building  | Features                | Land      |
|------|-----------|-------------------------|-----------|
| 2014 | \$ 42,200 | \$ 2,000                | \$ 43,400 |
|      |           | Parcel Total: \$ 87,600 |           |
| 2015 | \$ 42,200 | \$ 2,000                | \$ 43,400 |
|      |           | Parcel Total: \$ 87,600 |           |
| 2016 | \$ 37,800 | \$ 2,000                | \$ 47,100 |
|      |           | Parcel Total: \$ 86,900 |           |

| LAND VALUATION |                |   |      |                   |      |               |      |                |      |                 |     |       |               |              |
|----------------|----------------|---|------|-------------------|------|---------------|------|----------------|------|-----------------|-----|-------|---------------|--------------|
| Zone:          | RURAL DISTRICT | Minimum Acreage:                                | 2.00 | Minimum Frontage: | 150  | Site: NATURAL |      |                |      | Driveway:       | UND | 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 | 0.500 ac       | 65,000  | A    | 60                | 90   | 95            | 90   | 85 -- MODERATE | 100  | 25,500          | 0   | N     | 25,500        | PART UND=NAT |
| SPECTACLE POND | 100.000 wf     | BOAT ACCESS ONLY, ROCKY SHORE 90 -- ROLLING 100 |      |                   |      |               |      |                |      |                 |     |       |               |              |
|                |                |   |      |                   |      |               |      |                |      | <b>0.500 ac</b> |     |       | <b>47,100</b> |              |



PICTURE

OWNER

**POULIN, JONATHAN M**  
 POULIN, MONICA D  
 249 TAYLOR STREET  
 MANCHESTER, NH 03103-3744

TAXABLE DISTRICTS

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

PERMITS

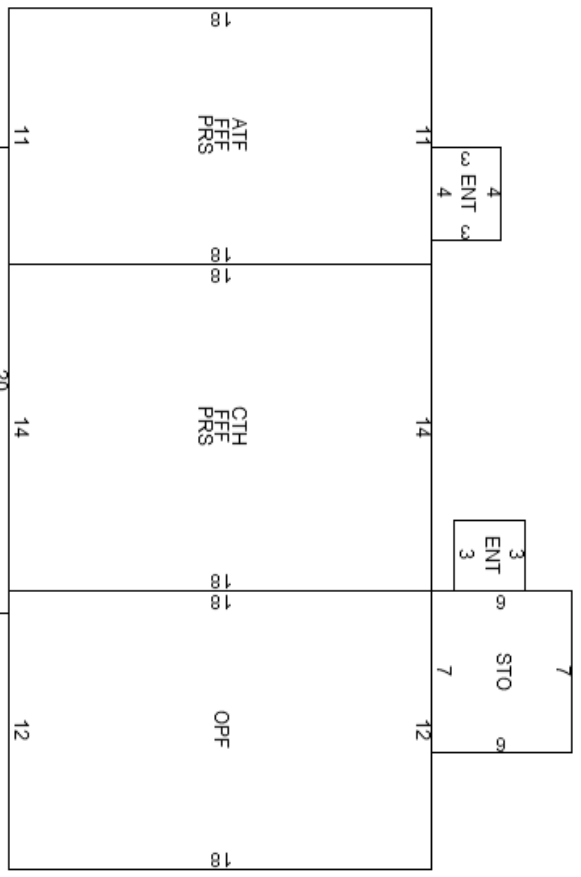
| Date | Permit ID | Permit Type | Notes |
|------|-----------|-------------|-------|
|      |           |             |       |

BUILDING DETAILS

Model: 1.50 STORY CAMP  
 Roof: GABLE HIP/ASPHALT  
 Ext: BOARD/BATTEN  
 Int: WOOD/LOG  
 Floor: PINE/SOFT WD  
 Heat: GAS/CONVECTION  
 Bedrooms: 2 Baths: Fixtures:  
 Extra Kitchens: Fireplaces:  
 A/C: No Generators:  
 Quality: B3 AVG-30  
 Com. Wall:  
 Size Adj: 1.5932 Base Rate: RSA 80.00  
 Bldg. Rate: 0.9480  
 Sq. Foot Cost: \$ 75.84

BUILDING SUB AREA DETAILS

| ID          | Description    | Area         | Adj.  | Effect.    |
|-------------|----------------|--------------|-------|------------|
| ATF         | ATTIC FINISHED | 198          | 0.25  | 50         |
| CTH         | CATHEDRAL      | 252          | 0.10  | 25         |
| DEK         | DECK/ENTRANCE  | 240          | 0.10  | 24         |
| ENT         | ENTRY WAY      | 21           | 0.10  | 2          |
| FFF         | FST FLR FIN    | 450          | 1.00  | 450        |
| OPF         | OPEN PORCH     | 216          | 0.25  | 54         |
| STO         | STORAGE AREA   | 42           | 0.25  | 11         |
| PRS         | PIER           | 450          | -0.05 | -23        |
| <b>GLA:</b> | <b>500</b>     | <b>1,869</b> |       | <b>593</b> |



2016 BASE YEAR BUILDING VALUATION

Market Cost New: \$ 44,973  
 Year Built: 1988  
 Condition For Age: AVERAGE 16 %  
 Physical:  
 Functional:  
 Economic:  
 Temporary:  
 Total Depreciation: 16 %  
 Building Value: \$ 37,800

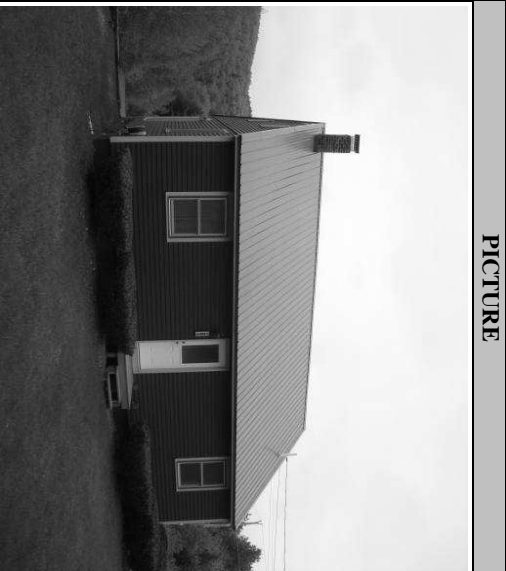
| OWNER INFORMATION   | SALES HISTORY   | PICTURE |      |         |                     |       |         |            |      |      |    |         |                     |  |
|---|---|---------|------|---------|---------------------|-------|---------|------------|------|------|----|---------|---------------------|--|
| <b>PETERSEN, ANICE C.</b><br>3011 KENROSS STREET<br>HOUSTON, TX 77043 | <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>01/16/2015</td> <td>4106</td> <td>0791</td> <td>Q1</td> <td>163,000</td> <td>QUELETTE, ANN MARIE</td> </tr> </tbody> </table> | Date    | Book | Page    | Type                | Price | Grantor | 01/16/2015 | 4106 | 0791 | Q1 | 163,000 | QUELETTE, ANN MARIE |  |
| Date  | Book  | Page    | Type | Price   | Grantor             |       |         |            |      |      |    |         |                     |  |
| 01/16/2015  | 4106  | 0791    | Q1   | 163,000 | QUELETTE, ANN MARIE |       |         |            |      |      |    |         |                     |  |

| LISTING HISTORY   | NOTES  |
|---|--|
| 10/27/15 MSVL VER SALE<br>09/17/13 KCCL<br>05/22/13 KCVM<br>01/25/13 INSP MARKED FOR INSPECTION<br>10/07/08 MVVV<br>07/28/08 DMVM<br>07/10/08 INSP MARKED FOR INSPECTION<br>09/03/04 CMHC | LOT 2 MATTHEW SUBD. HILLSIDE VIEW; 30 DEG VU LEFT OF HSE, 45 DEG VU OF HILLS IN BACK; SMOKE STACK IN NEIGHBORS YARD=SMOKE IN YARD; OUTDATED FURNACE; 7/08 CONCRETE BLOCK EDTN/ WALKOUT BSM; 5/13 NOH; 3/4 WINDOWS REPLACED; NEW DOORS AND 3/4 PAINT; 9/13; ORIG K+B, PINE/LAM, SOME NEW FLR, HD TILE, LAM, 2 MONITORS, 1 NOT WORKING. ATF=8FT; 10/15; NO CHGS; INT AVE/GD, 1 BDRM=PARQUET FLR; |

| EXTRA FEATURES VALUATION  | MUNICIPAL SOFTWARE BY AVTAR |                |                |          |      |              |              |       |  |  |  |  |  |  |  |  |                                |
|---|-----------------------------|----------------|----------------|----------|------|--------------|--------------|-------|--|--|--|--|--|--|--|--|--------------------------------|
| <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> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table> | Feature Type                | Units          | Length x Width | Size Adj | Rate | Cond         | Market Value | Notes |  |  |  |  |  |  |  |  | <b>HEBRON ASSESSING OFFICE</b> |
| Feature Type  | Units                       | Length x Width | Size Adj       | Rate     | Cond | Market Value | Notes        |       |  |  |  |  |  |  |  |  |                                |
|   |                             |                |                |          |      |              |              |       |  |  |  |  |  |  |  |  |                                |

| PARCEL TOTAL TAXABLE VALUE |            |           |
|----------------------------|------------|-----------|
| Year                       | Building   | Land      |
| 2014                       | \$ 117,400 | \$ 0      |
| Parcel Total: \$ 117,400   |            | \$ 73,600 |
| 2015                       | \$ 117,400 | \$ 0      |
| Parcel Total: \$ 117,400   |            | \$ 73,600 |
| 2016                       | \$ 99,600  | \$ 0      |
| Parcel Total: \$ 99,600    |            | \$ 71,600 |

| LAND VALUATION                                  |          |           |        |      |   |      |            |      |            |       |           |         |
|---|----------|-----------|--------|------|---|------|------------|------|------------|-------|-----------|---------|
| Zone: RURAL DISTRICT                            |          |           |        |      | Minimum Acreage: 2.00 Minimum Frontage: 150     |      |            |      |            |       |           |         |
| Site: AVERAGE Driveway: GRAVEL/DIRT Road: PAVED |          |           |        |      | 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   |
| IF RES VIEW                                     | 1.110 ac | 72,165 E  | 100    | 100  | 100   | 95   | 95-- MILD  | 100  | 65,100     | 0 N   | 65,100    |         |
| HILLS, AVERAGE, TOP 25, CLOSE/NEAR              |          |           |        |      |   |      |            |      |            |       | 6,500     | HILL VU |
| 1.110 ac  |          |           |        |      |   |      |            |      |            |       | 71,600    | 71,600  |



**OWNER**  
**PETERSEN, ANICE C.**  
 3011 KENROSS STREET  
 HOUSTON, TX 77043

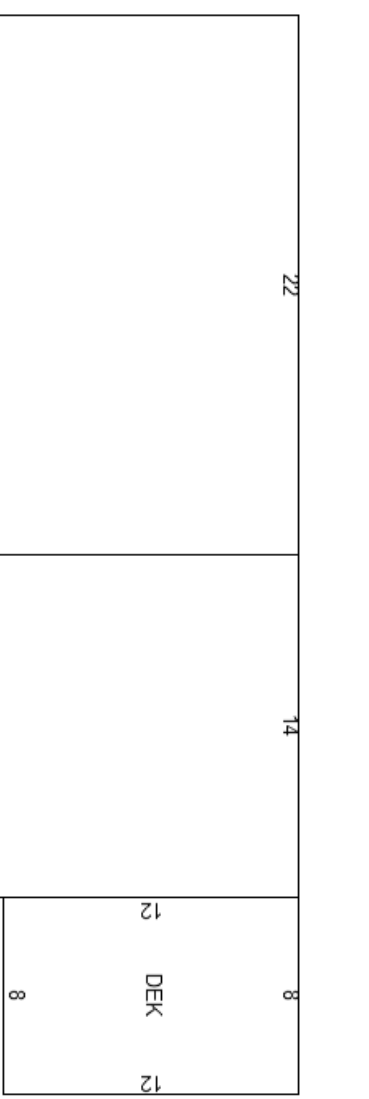
**TAXABLE DISTRICTS**  
 District **BRID-HEB VILL** Percentage **% 100**

**PERMITS**

| Date | Permit ID | Permit Type | Notes |
|------|-----------|-------------|-------|
|      |           |             |       |

**BUILDING DETAILS**

Model: **1.50 STORY CAPE**  
 Roof: **GABLE HIP/PREFAB METALS**  
 Ext: **CEDAR/REDWD**  
 Int: **DRYWALL/WOOD/LOG**  
 Floor: **HARDWOOD/CARPET**  
 Heat: **OIL/FA NO DUCTS**  
 Bedrooms: **2** Baths: **1.0** Fixtures: **3**  
 Extra Kitchens: Fireplaces:  
 A/C: No Generators:  
 Quality: **A0 AVVG**  
 Com. Wall:  
 Size Adj: **1.1009** Base Rate: **RSA 80.00**  
 Bldg. Rate: **1.0789**  
 Sq. Foot Cost: **\$ 86.31**



**BUILDING SUB AREA DETAILS**

| ID          | Description    | Area         | Adj. | Effect.      |
|-------------|----------------|--------------|------|--------------|
| ATF         | ATTIC FINISHED | 420          | 0.25 | 105          |
| ATU         | ATTIC          | 660          | 0.10 | 66           |
| BMU         | BSMNT          | 1080         | 0.15 | 162          |
| DEK         | DECK/ENTRANCE  | 96           | 0.10 | 10           |
| ENT         | ENTRY WAY      | 20           | 0.10 | 2            |
| FFF         | FST FLR FIN    | 1080         | 1.00 | 1080         |
| <b>GLA:</b> | <b>1,185</b>   | <b>3,356</b> |      | <b>1,425</b> |

**2016 BASE YEAR BUILDING VALUATION**

Market Cost New: **\$ 122,992**  
 Year Built: **1978**  
 Condition For Age: **AVERAGE** **19 %**  
 Physical:  
 Functional:  
 Economic:  
 Temporary:  
 Total Depreciation: **19 %**  
 Building Value: **\$ 99,600**

| OWNER INFORMATION                             | SALES HISTORY |           | PRICE GRANTOR   |
|---|---------------|-----------|---|
| <b>WERTZ, MATTHEW AND ELIZABETH B</b>         | Date          | Book Page | Type  |
|   | 08/20/2014    | 4077 0800 | Q1  |
|   | 08/11/1997    | 2265 0244 | Q1  |
| 38 FOREST HILLS AVENUE<br>LYNNFIELD, MA 01940 |               |           | 320,000 PARMENTER, MARK &<br>140,000 PARMENTER, MARK & SHER |

| LISTING HISTORY                     | NOTES  |
|-------------------------------------|--|
| 10/27/15 KCVM V-SALE                | WHITE; 1/2 INT W/ JOHN & CLAUDIA RICKELS; 8/14 NOH; CORR ROOF 22X14<br>ROOF=PREFAB METAL; 10/15 NOH; |
| 08/28/14 KCVM                       |  |
| 07/14/14 INSP MARKED FOR INSPECTION |  |
| 08/14/09 MFVM                       |  |
| 06/16/09 INSP MARKED FOR INSPECTION |  |
| 05/04/04 CMPM                       |  |
| 08/05/02 MF-P                       |  |



MUNICIPAL SOFTWARE BY AVTAR

**HEBRON ASSESSING OFFICE**

| EXTRA FEATURES VALUATION |       | PARCEL TOTAL TAXABLE VALUE |              |
|--------------------------|-------|----------------------------|--------------|
| Feature Type             | Units | Length x Width             | Size Adj     |
| LEAN-TO                  | 48    | 6 x 8                      | 393          |
| FIREPLACE 1-STAND        | 1     |                            | 100          |
| SHED-WOOD                | 250   | 25 x 10                    | 124          |
|                          |       |                            | <b>3,900</b> |

| Year        | Building          | Features                 | Land             |
|-------------|-------------------|--------------------------|------------------|
| 2014        | \$ 302,100        | \$ 3,400                 | \$ 72,000        |
|             |                   | Parcel Total: \$ 377,500 |                  |
| 2015        | \$ 302,100        | \$ 3,400                 | \$ 72,000        |
|             |                   | Parcel Total: \$ 377,500 |                  |
| <b>2016</b> | <b>\$ 265,200</b> | <b>\$ 3,900</b>          | <b>\$ 61,600</b> |
|             |                   | Parcel Total: \$ 330,700 |                  |

**LAND VALUATION**

| Zone:     | LAKE DISTRICT | Minimum Acreage: | 2.00            | Minimum Frontage: | 150      | Site:      | AVERAGE       | Driveway:  | PAVED     | Road: | PAVED         |
|-----------|---------------|------------------|-----------------|-------------------|----------|------------|---------------|------------|-----------|-------|---------------|
| Land Type | IF RES        | Units            | 1,000 ac        | Base Rate         | 72,000 E | NC Adj     | 100           | Site       | 100       | Road  | 100           |
|           |               |                  | <b>1,000 ac</b> |                   |          | DWay       | 100           | Topography | 95--MILLD | Cond  | 90            |
|           |               |                  |                 |                   |          | Ad Valorem | 61,600        | SPI        | 0         | N     | 61,600        |
|           |               |                  |                 |                   |          | Tax Value  | 61,600        | Notes      |           |       | ROW           |
|           |               |                  |                 |                   |          |            | <b>61,600</b> |            |           |       | <b>61,600</b> |

PICTURE



OWNER

**WERTZ, MATTHEW AND ELIZABETH**  
38 FOREST HILLS AVENUE  
LYNNFIELD, MA 01940

TAXABLE DISTRICTS

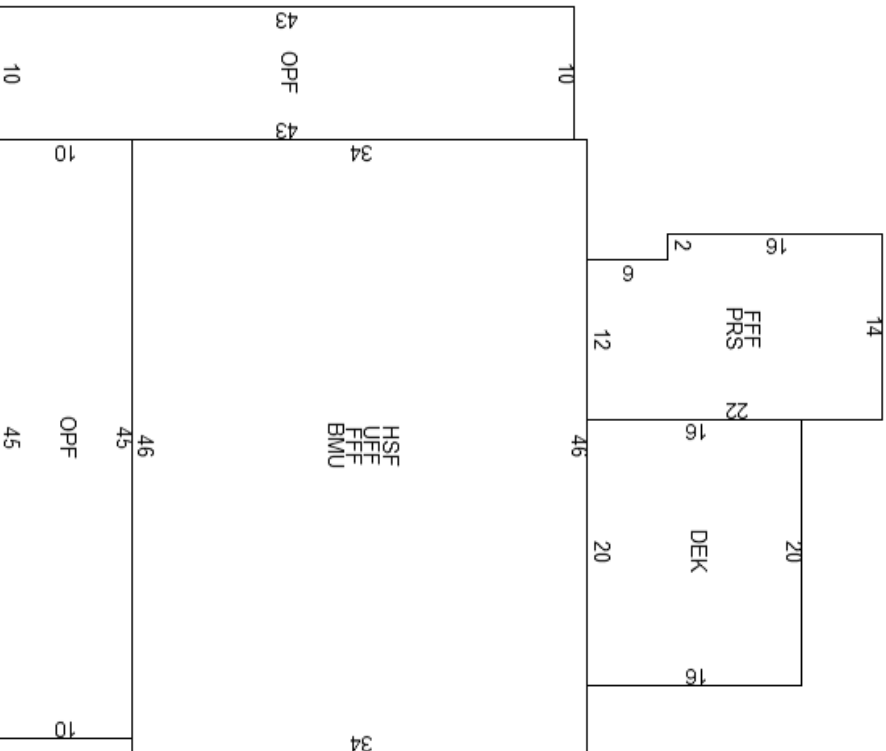
District: BRID-HEB VILL  
Percentage: % 100

BUILDING DETAILS

Model: 2.50 STORY COLONIAL  
Roof: GABLE HIP/ASPHALT  
Ext: VINYL SIDING  
Int: DRYWALL  
Floor: CARPET/LINOLEUM OR SIM  
Heat: OIL/HOT WATER  
Bedrooms: 4 Baths: 2.0 Fixtures: 6  
Extra Kitchens: Fireplaces:  
A/C: No Generators:  
Quality: A2 AVG+20  
Com. Wall:  
Size Adj: 0.8569 Base Rate: RSA 80.00  
Bldg. Rate: 0.9575  
Sq. Foot Cost: \$ 76.60

PERMITS

Date Permit ID Permit Type Notes



BUILDING SUB AREA DETAILS

| ID          | Description   | Area         | Adj.  | Effect.      |
|-------------|---------------|--------------|-------|--------------|
| BMU         | BSMNT         | 1564         | 0.15  | 235          |
| DEK         | DECK/ENTRANCE | 320          | 0.10  | 32           |
| FFF         | FST FLR FIN   | 1860         | 1.00  | 1860         |
| HSF         | 1/2 STRY FIN  | 1564         | 0.50  | 782          |
| OPF         | OPEN PORCH    | 880          | 0.25  | 220          |
| UFF         | UPPER FLR FIN | 1564         | 1.00  | 1564         |
| PRS         | PIER          | 296          | -0.05 | -15          |
| <b>GLA:</b> | <b>4,206</b>  | <b>8,048</b> |       | <b>4,678</b> |

2016 BASE YEAR BUILDING VALUATION

Market Cost New: \$ 358,335  
Year Built: 1902  
Condition For Age: GOOD 26 %  
Physical:  
Functional:  
Economic:  
Temporary:  
Total Depreciation: 26 %  
Building Value: \$ 265,200

**OWNER INFORMATION**

**NEJADLIK, PAUL T.**  
 NEJADLIK, EILEEN M.  
 44 EAST HILL ROAD  
 BRIMFIELD, MA 01010

**SALES HISTORY**

| Date       | Book | Page | Type | Price   | Grantor           |
|------------|------|------|------|---------|-------------------|
| 08/19/2014 | 4077 | 0417 | Q1   | 411,000 | POWELL, JEFFREY A |
| 11/25/2003 | 2928 | 374  | QV   | 104,933 | GAGNON, DALE E    |

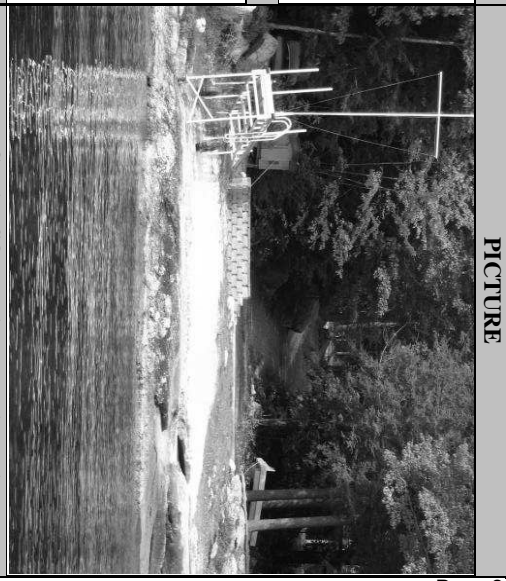


**LISTING HISTORY**

|          |      |                       |
|----------|------|-----------------------|
| 10/27/15 | MSVM | VER SALE              |
| 02/17/15 | KCPR |                       |
| 05/17/13 | KCVM |                       |
| 01/25/13 | INSP | MARKED FOR INSPECTION |
| 05/13/10 | JBVM |                       |
| 04/20/10 | INSP | MARKED FOR INSPECTION |
| 09/22/06 | CMUM |                       |
| 05/02/05 | ETPL |                       |

**NOTES**

LOTS 1, 2 & 4 SHACKETT; 9/06 NOT FULL UFF ABOVE GAR = 1% WH. EST CTH, PU PAT=CONCRETE; 5/13 NOH; 2/15 PU GEN; 10/15; DW PART GRAVEL; CK17 FOR NEW KIT & COND TO GD;



**EXTRA FEATURES VALUATION**

| Feature Type     | Units | Length x Width | Size Adj | Rate | Cond | Market Value | Notes |
|------------------|-------|----------------|----------|------|------|--------------|-------|
| FIREPLACE 1-CUST | 1     | 100            | 5,000.00 | 100  |      | 5,000        |       |

**HEBRON ASSESSING OFFICE**

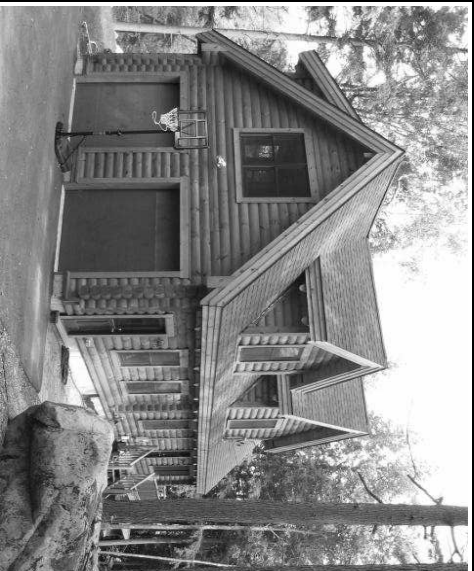
| Year | Building   | Features      | Land       |
|------|------------|---------------|------------|
| 2014 | \$ 237,300 | \$ 5,000      | \$ 153,900 |
|      |            | Parcel Total: | \$ 396,200 |
| 2015 | \$ 237,300 | \$ 5,000      | \$ 156,100 |
|      |            | Parcel Total: | \$ 398,400 |
| 2016 | \$ 237,500 | \$ 5,000      | \$ 161,300 |
|      |            | Parcel Total: | \$ 403,800 |

**LAND VALUATION**

| Zone:            | LAKE DISTRICT | Minimum Acreage: | 2.00 | Minimum Frontage: | 150 | Site:         | AVERAGE | Driveway:   | PAVED | Road:            | GRAVEL/DIRT |                   |  |             |  |                   |  |              |   |                    |  |              |
|------------------|---------------|------------------|------|-------------------|-----|---------------|---------|-------------|-------|------------------|-------------|-------------------|--|-------------|--|-------------------|--|--------------|---|--------------------|--|--------------|
| <b>Land Type</b> |               | <b>Units</b>     |      | <b>Base Rate</b>  |     | <b>NC Adj</b> |         | <b>Site</b> |       | <b>Road DWay</b> |             | <b>Topography</b> |  | <b>Cond</b> |  | <b>Ad Valorem</b> |  | <b>SPI R</b> |   | <b>N Tax Value</b> |  | <b>Notes</b> |
| IF RES WTR ACS   |               | 0.394 ac         |      | 56,520            |     | D             | 90      | 100         | 95    | 100              |             | 90--ROLLING       |  | 95          |  | 41,300            |  | 0            | N | 41,300             |  | SHRDWY       |
| NEWFOUND LAKE    |               | 100.000 wf       |      |                   |     |               |         |             |       |                  |             | 95--MILD          |  | 100         |  | 120,000           |  | 0            |   | 120,000            |  | WF           |
|                  |               | <b>0.394 ac</b>  |      |                   |     |               |         |             |       |                  |             |                   |  |             |  | <b>161,300</b>    |  |              |   | <b>161,300</b>     |  |              |

**LAND VALUATION**

| Zone:            | LAKE DISTRICT | Minimum Acreage: | 2.00 | Minimum Frontage: | 150 | Site:         | AVERAGE | Driveway:   | PAVED | Road:            | GRAVEL/DIRT |                   |  |             |  |                   |  |              |   |                    |  |              |
|------------------|---------------|------------------|------|-------------------|-----|---------------|---------|-------------|-------|------------------|-------------|-------------------|--|-------------|--|-------------------|--|--------------|---|--------------------|--|--------------|
| <b>Land Type</b> |               | <b>Units</b>     |      | <b>Base Rate</b>  |     | <b>NC Adj</b> |         | <b>Site</b> |       | <b>Road DWay</b> |             | <b>Topography</b> |  | <b>Cond</b> |  | <b>Ad Valorem</b> |  | <b>SPI R</b> |   | <b>N Tax Value</b> |  | <b>Notes</b> |
| IF RES WTR ACS   |               | 0.394 ac         |      | 56,520            |     | D             | 90      | 100         | 95    | 100              |             | 90--ROLLING       |  | 95          |  | 41,300            |  | 0            | N | 41,300             |  | SHRDWY       |
| NEWFOUND LAKE    |               | 100.000 wf       |      |                   |     |               |         |             |       |                  |             | 95--MILD          |  | 100         |  | 120,000           |  | 0            |   | 120,000            |  | WF           |
|                  |               | <b>0.394 ac</b>  |      |                   |     |               |         |             |       |                  |             |                   |  |             |  | <b>161,300</b>    |  |              |   | <b>161,300</b>     |  |              |



PICTURE

OWNER

**NIEMADLIK, PAUL T.**  
 NIEMADLIK, EILEEN M.  
 44 EAST HILL ROAD  
 BRIMFIELD, MA 01010

TAXABLE DISTRICTS

District: BRID-HEB VILL  
 Percentage: % 100

BUILDING DETAILS

Model: 2.00 STORY CAPE  
 Roof: GABLE HIP/ASPHALT  
 Ext: LOGS  
 Int: WOOD/LOG/DRYWALL  
 Floor: PINE/SOFT WD/LINOLEUM OR SIM  
 Heat: OIL/HOT WATER  
 Bedrooms: 3 Baths: 2.0 Fixtures:  
 Extra Kitchens: Fireplaces:  
 A/C: No Generators: 1  
 Quality: A3 AVG+30  
 Com. Wall:  
 Size Adj: 0.9202 Base Rate: RSA 80.00  
 Bldg. Rate: 1.1484  
 Sq. Foot Cost: \$ 91.87

PERMITS

| Date     | Permit ID | Permit Type   | Notes                  |
|----------|-----------|---------------|------------------------|
| 01/26/15 | 2015-03   | EXTERIOR ONLY | WHOLE HOUSE GENERATOR  |
| 08/11/04 | 04-028    | NEW BUILDING  | 28X38 LOG HOME & 22X24 |

BUILDING SUB AREA DETAILS

| ID          | Description   | Area         | Adj. | Effect.      |
|-------------|---------------|--------------|------|--------------|
| BMU         | BSMNT         | 392          | 0.15 | 59           |
| CTH         | CATHEDRAL     | 672          | 0.10 | 67           |
| DEK         | DECK/ENTRANCE | 476          | 0.10 | 48           |
| FFF         | FST FLR FIN   | 1064         | 1.00 | 1064         |
| GAR         | GARAGE ATTCHD | 528          | 0.45 | 238          |
| PAT         | PATIO AREA    | 384          | 0.10 | 38           |
| RBU         | RAISED BSMNT  | 672          | 0.25 | 168          |
| UFF         | UPPER FLR FIN | 1256         | 1.00 | 1256         |
| <b>GLA:</b> | <b>2,320</b>  | <b>5,444</b> |      | <b>2,938</b> |

|    |     |     |    |
|----|-----|-----|----|
| 32 | DEK | PAT | 12 |
| 14 | CTH | UFF | 24 |
|    | FFF | RBU | 24 |
| 14 | CTH | UFF | 24 |
|    | FFF | RBU | 24 |
| 14 | CTH | UFF | 24 |
|    | FFF | RBU | 24 |
| 28 | UFF | FFF | 14 |
|    | BMU |     | 14 |
| 28 | UFF | FFF | 22 |
|    | BMU |     | 22 |
| 24 | UFF | GAR | 24 |
|    | GAR |     | 24 |
| 22 |     |     | 22 |

2016 BASE YEAR BUILDING VALUATION

Market Cost New: \$ 269,914  
 Year Built: 2004  
 Condition For Age: AVERAGE 11 %  
 Physical: WH 1 %  
 Functional: WH 1 %  
 Economic: 1 %  
 Temporary: 1 %  
 Total Depreciation: 12 %  
 Building Value: \$ 237,500



OWNER INFORMATION SALES HISTORY

| Date       | Book | Page | Type | Price Grantor                   |
|------------|------|------|------|---------------------------------|
| 08/19/2014 | 4077 | 0422 | Q1   | 439,000 SMITH, PAUL & STEPHANIE |

NOTES

BLUE/GREY; 2/04/04 VOL MERG LOTS 25 & 26; 12/03; 100' WF; MERGED W/ WATERFRONT LOTS; 6/06 MILD TOPO, ROCKY SHORE; DTW TO H2O; ROW OVER THIS LOT TO WF FOR 3 OTHER PROPERTIES; WF SPLIT BY ROAD; 8/14 SALE FOR \$439,000 INCL 19A-34-1; 4/15 ADJ WF DUE TO SPLIT BY RD, DISTANCE TO WTR & ROWS; 7/16; I&E=AVG; PHY DEP=MIN KIT W/NO DOORS & NO UPPER CABS (JUST A SHELF); BM GAR NOT PARTITIONED OFF = BMU; HSF MEAS 12;

EXTRA FEATURES VALUATION

| Feature Type | Units | Length | Width | Size | Adj | Rate | Cond | Market Value | Notes        |
|--------------|-------|--------|-------|------|-----|------|------|--------------|--------------|
| LEAN-TO      | 56    | 8      | x     | 7    |     | 346  | 4.00 | 40           | 310 OUT BACK |
| LEAN-TO      | 50    | 5      | x     | 10   |     | 380  | 4.00 | 40           | 304          |
| SHED-WOOD    | 128   | 16     | x     | 8    |     | 185  | 7.00 | 40           | 663 BY H2O   |
|              |       |        |       |      |     |      |      | <b>1,300</b> |              |

PARCEL TOTAL TAXABLE VALUE

| Year | Building   | Features | Land                     |
|------|------------|----------|--------------------------|
| 2014 | \$ 119,400 | \$ 1,300 | \$ 545,000               |
|      |            |          | Parcel Total: \$ 665,700 |
| 2015 | \$ 119,400 | \$ 1,300 | \$ 282,500               |
|      |            |          | Parcel Total: \$ 403,200 |
| 2016 | \$ 108,400 | \$ 1,300 | \$ 279,600               |
|      |            |          | Parcel Total: \$ 389,300 |

LAND VALUATION

| Land Type      | Units   | Base Rate | NC     | Adj       | Site | Road | DWay | Topography | Cond | Ad Valorem | SPI             | R              | Tax Value      | Notes             |
|----------------|---------|-----------|--------|-----------|------|------|------|------------|------|------------|-----------------|----------------|----------------|-------------------|
| 1F RES WTRFRNT | 2,000   | 73,500    | D      | 90        | 100  | 95   | 95   | -- MILD    | 90   | 51,000     | 0               | N              | 51,000         | ROW               |
| 1F RES WTRFRNT | 2,100   | x 1,800   | X      | 100       |      |      |      | -- MILD    | 100  | 3,600      | 0               | N              | 3,600          |                   |
| NEWFOUND LAKE  | 100,000 | wf        | SHARED | WF, BEACH |      |      |      | -- MILD    | 60   | 225,000    | 0               |                | 225,000        | DTW/SPLT BY RD WF |
|                |         |           |        |           |      |      |      |            |      |            | <b>4,100 ac</b> | <b>279,600</b> | <b>279,600</b> |                   |

Zone: LAKE DISTRICT Minimum Acreage: 2.00 Minimum Frontage: 150 Site: AVERAGE Driveway: GRAVEL/DIRT Road: GRAVEL/DIRT



HEBRON ASSESSING OFFICE

MUNICIPAL SOFTWARE BY AVTAR



**OWNER** **DALBY, CAROLE KATHLEEN** **District** **BRID-HEB VILL** **Percentage** **% 100**

DALBY, CHRISTOPHER JOHN  
71 BURNHAM STREET  
WATERTOWN, MA 02472

**PERMITS**

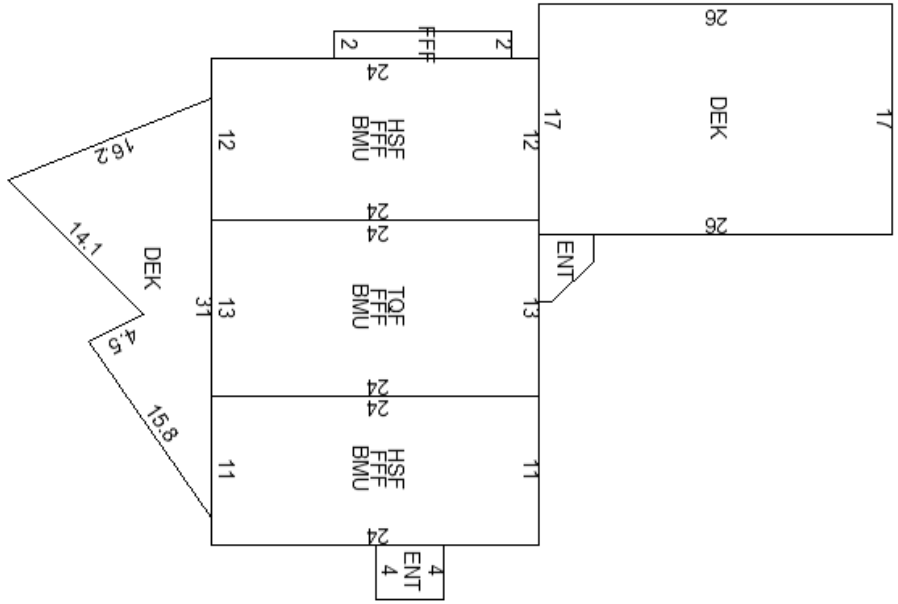
| Date | Permit ID | Permit Type | Notes |
|------|-----------|-------------|-------|
|      |           |             |       |

**BUILDING DETAILS**

Model: 1.75 STORY CAPE  
Roof: GABLE HIP/ASPHALT  
Ext: PREFAB WD PNL  
Int: DRYWALL  
Floor: PINE/SOFT WD/CARPET  
Heat: GAS/EA DUCTED  
Bedrooms: 5 Baths: 1.5 Fixtures: 5  
Extra Kitchens: Fireplaces:  
A/C: No Generators:  
Quality: A1 AVG+10  
Com. Wall:  
Size Adj: 1.0625 Base Rate: RSA 80.00  
Bldg. Rate: 1.0996  
Sq. Foot Cost: \$ 87.96

**BUILDING SUB AREA DETAILS**

| ID          | Description   | Area         | Adj. | Effect.      |
|-------------|---------------|--------------|------|--------------|
| BMU         | BSMNT         | 864          | 0.15 | 130          |
| DEK         | DECK/ENTRANCE | 660          | 0.10 | 66           |
| ENT         | ENTRY WAY     | 36           | 0.10 | 4            |
| FFF         | FST FLR FIN   | 890          | 1.00 | 890          |
| HSF         | 1/2 STRY FIN  | 552          | 0.50 | 276          |
| TQF         | 3/4 STRY FIN  | 312          | 0.75 | 234          |
| <b>GLA:</b> | <b>1,400</b>  | <b>3,314</b> |      | <b>1,600</b> |



**2016 BASE YEAR BUILDING VALUATION**

|                     |            |
|---------------------|------------|
| Market Cost New:    | \$ 140,736 |
| Year Built:         | 1977       |
| Condition For Age:  | AVERAGE    |
| Physical:           | KIT        |
| Functional:         | 3 %        |
| Economic:           |            |
| Temporary:          |            |
| Total Depreciation: | 23 %       |
| Building Value:     | \$ 108,400 |

| OWNER INFORMATION   | SALES HISTORY  | NOTES |      |         |                         |       |         |            |      |      |    |         |                    |            |      |      |      |  |                         |  |
|---|--|-------|------|---------|-------------------------|-------|---------|------------|------|------|----|---------|--------------------|------------|------|------|------|--|-------------------------|--|
| LEAHY, KATHLEEN<br>LEAHY, DANIEL J.<br>24 RICHARD AVENUE<br>SUDBURY, MA 01776 | <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>06/12/2014</td> <td>4061</td> <td>0376</td> <td>Q1</td> <td>200,000</td> <td>DAIGLE, CAROLYN A.</td> </tr> <tr> <td>06/30/2010</td> <td>3711</td> <td>0603</td> <td>U138</td> <td></td> <td>1 DAIGLE, CAROLYN &amp; ONE</td> </tr> </tbody> </table> | Date  | Book | Page    | Type                    | Price | Grantor | 06/12/2014 | 4061 | 0376 | Q1 | 200,000 | DAIGLE, CAROLYN A. | 06/30/2010 | 3711 | 0603 | U138 |  | 1 DAIGLE, CAROLYN & ONE | LOT 11 BEACHWOOD; DNPV CANVAS GAR; 5/13 NOH; 6/14 SALE "AS-IS" PER MLS; EST INT AVE; |
| Date  | Book   | Page  | Type | Price   | Grantor                 |       |         |            |      |      |    |         |                    |            |      |      |      |  |                         |  |
| 06/12/2014  | 4061   | 0376  | Q1   | 200,000 | DAIGLE, CAROLYN A.      |       |         |            |      |      |    |         |                    |            |      |      |      |  |                         |  |
| 06/30/2010  | 3711   | 0603  | U138 |         | 1 DAIGLE, CAROLYN & ONE |       |         |            |      |      |    |         |                    |            |      |      |      |  |                         |  |

| LISTING HISTORY  | NOTES |
|--|-------|
| 10/27/15 MSVM<br>05/13/13 KCVM<br>01/25/13 INSP MARKED FOR INSPECTION<br>12/03/07 MAIL APPT LETTER<br>10/17/07 MVUM<br>07/10/07 INSP MARKED FOR INSPECTION<br>10/26/04 CMUM<br>08/02/02 MF-O |       |

| EXTRA FEATURES VALUATION |       |        |       |          |      |          |              |       |  |
|--------------------------|-------|--------|-------|----------|------|----------|--------------|-------|--|
| Feature Type             | Units | Length | Width | Size Adj | Rate | Cond     | Market Value | Notes |  |
| SHED-WOOD                | 100   | 10     | x     | 10       | 220  | 7.00     | 60           | 924   |  |
| FIREPLACE 1-STAND        | 1     |        |       |          | 100  | 3,000.00 | 100          | 3,000 |  |
|                          |       |        |       |          |      |          | <b>3,900</b> |       |  |

| LAND VALUATION |               |                  |      |                   |      |       |                 |              |               |                |       |   |                |       |
|----------------|---------------|------------------|------|-------------------|------|-------|-----------------|--------------|---------------|----------------|-------|---|----------------|-------|
| Zone:          | LAKE DISTRICT | Minimum Acreage: | 2.00 | Minimum Frontage: | 150  | Site: | AVERAGE         | Driveway:    | NATURAL/GRASS | 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 | 0.340 ac      | 52,200           | E    | 100               | 100  | 100   | 90              | 100 -- LEVEL | 100           | 47,000         | 0     | N | 47,000         |       |
| NEWFOUND LAKE  | 197.000 wf    |                  |      |                   |      |       |                 | 95 -- MILD   | 100           | 75,000         | 0     |   | 75,000         | WF    |
|                |               |                  |      |                   |      |       | <b>0.340 ac</b> |              |               | <b>122,000</b> |       |   | <b>122,000</b> |       |

| MUNICIPAL SOFTWARE BY AVTAR |           |          |                          |  |  |  |  |  |  |
|-----------------------------|-----------|----------|--------------------------|--|--|--|--|--|--|
| HERBRON ASSESSING OFFICE    |           |          |                          |  |  |  |  |  |  |
| PARCEL TOTAL TAXABLE VALUE  |           |          |                          |  |  |  |  |  |  |
| Year                        | Building  | Features | Land                     |  |  |  |  |  |  |
| 2014                        | \$ 74,000 | \$ 3,900 | \$ 184,600               |  |  |  |  |  |  |
|                             |           |          | Parcel Total: \$ 262,500 |  |  |  |  |  |  |
| 2015                        | \$ 74,000 | \$ 3,900 | \$ 184,600               |  |  |  |  |  |  |
|                             |           |          | Parcel Total: \$ 262,500 |  |  |  |  |  |  |
| 2016                        | \$ 71,300 | \$ 3,900 | \$ 122,000               |  |  |  |  |  |  |
|                             |           |          | Parcel Total: \$ 197,200 |  |  |  |  |  |  |





**OWNER**  
**LEAHY, KATHLEEN**  
 LEAHY, DANIEL J.  
 24 RICHARD AVENUE  
 SUDBURY, MA 01776

**TAXABLE DISTRICTS**  
 District: BRID-HEB VILL  
 Percentage: % 100

**PERMITS**

| Date | Permit ID | Permit Type | Notes |
|------|-----------|-------------|-------|
|      |           |             |       |

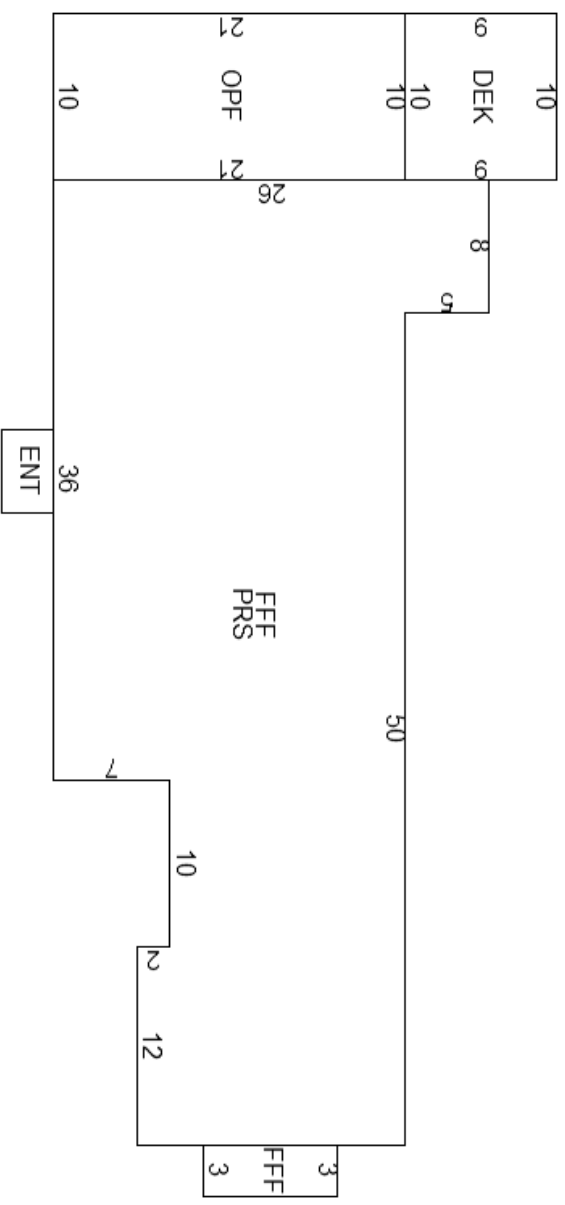
**BUILDING DETAILS**

Model: 1.00 STORY RANCH  
 Roof: GABLE HIP/ASPHALT  
 Ext: NOVELTY  
 Int: WOOD/LOG  
 Floor: VINYL  
 Heat: GAS/EA DUCTED  
 Bedrooms: 4 Baths: 1.0 Fixtures:  
 Extra Kitchens: Fireplaces:  
 A/C: No Generators:  
 Quality: B2 AVG-20  
 Com. Wall:  
 Size Adj: 1.1810 Base Rate: RSA 80.00  
 Bldg. Rate: 0.9977  
 Sq. Foot Cost: \$ 79.82

**BUILDING SUB AREA DETAILS**

| ID          | Description   | Area         | Adj.  | Effect.      |
|-------------|---------------|--------------|-------|--------------|
| DEK         | DECK/ENTRANCE | 90           | 0.10  | 9            |
| ENT         | ENTRY WAY     | 15           | 0.10  | 2            |
| FFF         | FST FLR FIN   | 1152         | 1.00  | 1152         |
| OPF         | OPEN PORCH    | 210          | 0.25  | 53           |
| PRS         | PIER          | 1128         | -0.05 | -56          |
| <b>GLA:</b> | <b>1,152</b>  | <b>2,595</b> |       | <b>1,160</b> |

**FRONTAGE**



**2016 BASE YEAR BUILDING VALUATION**

Market Cost New: \$ 92,591  
 Year Built: 1935  
 Condition For Age: GOOD 23 %  
 Physical:  
 Functional:  
 Economic:  
 Temporary:  
 Total Depreciation: 23 %  
 Building Value: \$ 71,300

| OWNER INFORMATION       |      | SALES HISTORY |      |  |         | Price Grantor            |
|-------------------------|------|---------------|------|--|---------|--------------------------|
| Date                    | Book | Page          | Type |  |         |                          |
| <b>BOGOSH, ROBERT W</b> |      |               |      |  |         |                          |
| 07/14/2016              | 4219 | 763           | Q1   |  | 210,000 | FOLEY TRUSTEE, THERESA J |
| 06/03/2011              | 3796 | 0973          | U138 |  | 1       | FOLEY, THERESA           |
| 08/17/2004              | 3039 | 0153          | Q1   |  | 202,000 | BIALOBRZESKI, R J        |
| SANDOWN, NH 03873       |      |               |      |  |         |                          |

| LISTING HISTORY |                            | NOTES  |  |
|-----------------|----------------------------|--|--|
| 07/20/16        | MSVM V-SALE                | BROWN: LOT 27 BEACHWOOD: 7/09 NO UPDATES, 1 MONITOR HEATER, LEFT AS ELEC; 3/11 NOH; RET WALL - DROPS BEHIND HSE; PU SHED; 9/13; NO UPDATES, SOME WALL BOARD; 7/16; N.O.H. EST I&E=AVG; |  |
| 09/12/13        | KCCL                       |  |  |
| 05/16/13        | KCVM                       |  |  |
| 01/25/13        | INSP MARKED FOR INSPECTION |  |  |
| 03/28/11        | JBPM                       |  |  |
| 07/31/09        | KCVL                       |  |  |
| 06/16/09        | INSP MARKED FOR INSPECTION |  |  |
| 09/03/04        | ETHC                       |  |  |

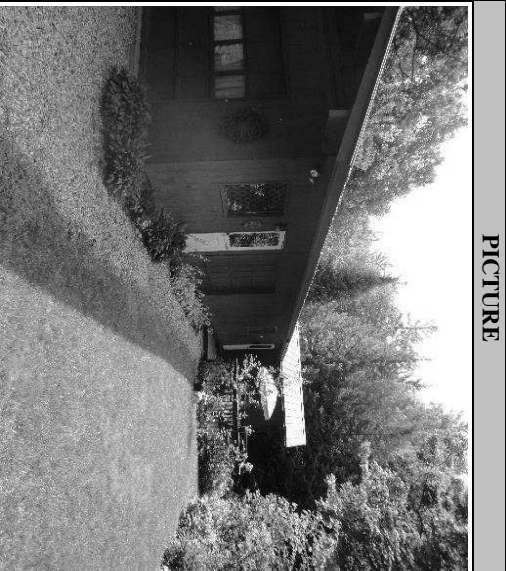
| EXTRA FEATURES VALUATION |       |                |          |          |      |              |
|--------------------------|-------|----------------|----------|----------|------|--------------|
| Feature Type             | Units | Length x Width | Size Adj | Rate     | Cond | Market Value |
| FIREPLACE I-CUST         | 1     |                | 100      | 5,000.00 | 100  | 5,000        |
| SHED-WOOD                | 120   | 12 x 10        | 193      | 7.00     | 100  | 1,621        |
|                          |       |                |          |          |      | <b>6,600</b> |

| MUNICIPAL SOFTWARE BY AVTAR    |           |          |          |            |                          |  |
|--------------------------------|-----------|----------|----------|------------|--------------------------|--|
| <b>HEBRON ASSESSING OFFICE</b> |           |          |          |            |                          |  |
| PARCEL TOTAL TAXABLE VALUE     |           |          |          |            |                          |  |
| Year                           | Building  | Features | Land     |            |                          |  |
| 2014                           | \$ 75,800 |          | \$ 6,600 | \$ 158,800 | Parcel Total: \$ 241,200 |  |
| 2015                           | \$ 75,800 |          | \$ 6,600 | \$ 158,800 | Parcel Total: \$ 241,200 |  |
| 2016                           | \$ 89,500 |          | \$ 6,600 | \$ 119,000 | Parcel Total: \$ 215,100 |  |

**LAND VALUATION**

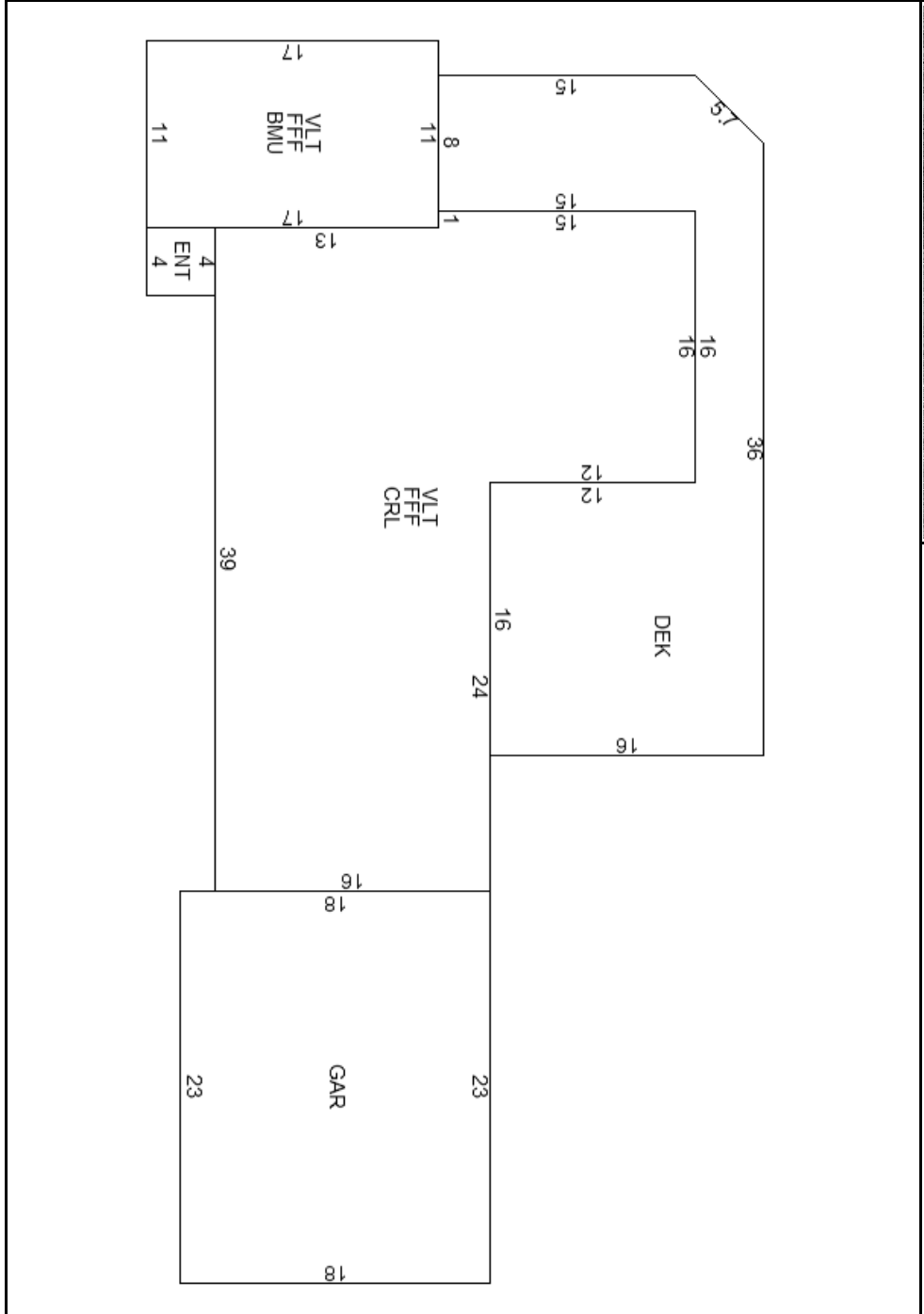
| Zone: LAKE DISTRICT |            | Minimum Acreage: 2.00 | Minimum Frontage: 150 | Site: AVERAGE |       | Driveway: GRAVEL/DIRT | Road: GRAVEL/DIRT |
|---------------------|------------|-----------------------|-----------------------|---------------|-------|-----------------------|-------------------|
| Land Type           | Units      | Base Rate             | NC Adj                | Site          | Road  | DWay                  | Topography        |
| IF RES WTR ACS      | 0.400 ac   | 57,000                | D                     | 90            | 100   | 95                    | 95 -- MILD        |
| NEWFOUND LAKE       | 197.000 wf | BEACHWOOD             | WA ONLY,              | BEACH         | 95 -- | MILD                  |                   |
|                     |            |                       |                       |               |       | <b>0.400 ac</b>       | <b>119,000</b>    |





| OWNER   |           | TAXABLE DISTRICTS |                 |
|---|-----------|-------------------|-----------------|
| <b>BOGOSH, ROBERT W</b><br>BOGOSH, MARY<br>68 HAWKEWOOD ROAD<br>SANDOWN, NH 03873 |           | District          | Percentage      |
|   |           | BRID-HEB VILL     | % 100           |
| PERMITS   |           |                   |                 |
| Date  | Permit ID | Permit Type       | Notes           |
| 06/21/10  | #10-17    | SHED              | 12' X 10' X 12" |

| BUILDING DETAILS              |                         |
|-------------------------------|-------------------------|
| Model: 1.00 STORY RANCH       |                         |
| Roof: GABLE HIP/PREFAB METALS |                         |
| Ext: AVERAGE                  |                         |
| Int: PLYWOOD PANEL/WOOD/LOG   |                         |
| Floor: CARPET/LINOLEUM OR SIM |                         |
| Heat: ELECTRIC/RAD ELECT      |                         |
| Bedrooms: 2                   | Baths: 1.0              |
|                               | Fixtures: 3             |
| Extra Kitchens:               | Fireplaces:             |
| A/C: No                       | Generators:             |
| Quality: B1 AVG-10            |                         |
| Com. Wall:                    |                         |
| Size Adj: 1.1179              | Base Rate: RSA 80.00    |
|                               | Bldg. Rate: 1.0293      |
|                               | Sq. Foot Cost: \$ 82.34 |



| BUILDING SUB AREA DETAILS |               |                    |
|---------------------------|---------------|--------------------|
| ID                        | Description   | Area Adj. Effect.  |
| VLT                       | VAULTED       | 1006 0.05 50       |
| BMU                       | BSMNT         | 187 0.15 28        |
| CRL                       | CRAWL SPACE   | 819 0.05 41        |
| DEK                       | DECK/ENTRANCE | 464 0.10 46        |
| ENT                       | ENTRY WAY     | 16 0.10 2          |
| FFF                       | FST FLR FIN   | 1006 1.00 1006     |
| GAR                       | GARAGE ATTCHD | 414 0.45 186       |
| <b>GLA:</b>               | <b>1,006</b>  | <b>3,912 1,359</b> |

| 2016 BASE YEAR BUILDING VALUATION |              |
|-----------------------------------|--------------|
| Market Cost New:                  | \$ 111,900   |
| Year Built:                       | 1973         |
| Condition For Age:                | AVERAGE 20 % |
| Physical:                         |              |
| Functional:                       |              |
| Economic:                         |              |
| Temporary:                        |              |
| Total Depreciation:               | 20 %         |
| Building Value:                   | \$ 89,500    |

# ***SECTION 9***

## **C. FINAL VALUATION COST TABLES**





Land Pricing Zones

| Zone 01                                |             |          |
|--|-------------|----------|
| <b>Description:</b> COMM HISTORIC DIST | \$ 2,000 @  | 0.010 ac |
| <b>Lot Size:</b> 1.00                  | \$ 25,000 @ | 0.100 ac |
| <b>Frontage:</b> 150                   | \$ 45,000 @ | 0.250 ac |
| <b>Lot Price:</b> \$ 72,000            | \$ 65,000 @ | 0.500 ac |
| <b>Excess Acreage:</b> \$ 1,800        | \$ 72,000 @ | 1.000 ac |
| <b>Excess Frontage:</b> \$ 50          | \$ 72,000 @ | 1.000 ac |
| <b>View:</b> \$ 215,000                | \$ 72,000 @ | 1.000 ac |

| Zone 03                            |             |          |
|------------------------------------|-------------|----------|
| <b>Description:</b> RURAL DISTRICT | \$ 2,000 @  | 0.010 ac |
| <b>Lot Size:</b> 2.00              | \$ 25,000 @ | 0.100 ac |
| <b>Frontage:</b> 150               | \$ 45,000 @ | 0.250 ac |
| <b>Lot Price:</b> \$ 73,500        | \$ 65,000 @ | 0.500 ac |
| <b>Excess Acreage:</b> \$ 1,800    | \$ 72,000 @ | 1.000 ac |
| <b>Excess Frontage:</b> \$ 50      | \$ 73,500 @ | 2.000 ac |
| <b>View:</b> \$ 215,000            | \$ 73,500 @ | 2.000 ac |

| Zone 04                           |             |          |
|-----------------------------------|-------------|----------|
| <b>Description:</b> LAKE DISTRICT | \$ 2,000 @  | 0.010 ac |
| <b>Lot Size:</b> 2.00             | \$ 25,000 @ | 0.100 ac |
| <b>Frontage:</b> 150              | \$ 45,000 @ | 0.250 ac |
| <b>Lot Price:</b> \$ 73,500       | \$ 65,000 @ | 0.500 ac |
| <b>Excess Acreage:</b> \$ 1,800   | \$ 72,000 @ | 1.000 ac |
| <b>Excess Frontage:</b> \$ 50     | \$ 73,500 @ | 2.000 ac |
| <b>View:</b> \$ 215,000           | \$ 73,500 @ | 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%   | 60     |
| B             | AVG -30 70%   | 70     |
| C             | AVG -20 80%   | 80     |
| D             | AVG -10 90%   | 90     |
| E             | AVG 100%      | 100    |
| F             | AVG +10 110%  | 110    |
| G             | AVG +20 120%  | 120    |
| H             | AVG +30 130%  | 130    |
| I             | AVG +40 140%  | 140    |
| J             | AVG +50 150%  | 150    |
| K             | AVG +60 160%  | 160    |
| L             | AVG +70 170%  | 170    |
| M             | AVG +80 180%  | 180    |
| N             | AVG +90 190%  | 190    |
| P             | AVG +100 200% | 200    |
| Q             | SPECIAL 225%  | 225    |
| R             | SPECIAL 250%  | 250    |
| S             | SPECIAL 275%  | 275    |
| T             | SPECIAL 300%  | 300    |
| X             | BACKLAND      | 100    |

| Site Modifiers |             |        |
|----------------|-------------|--------|
| Code           | Description | Factor |
| A              | AVERAGE     | 100    |
| B              | BEST        | 125    |
| C              | UND CLEAR   | 75     |
| E              | EXC         | 115    |
| F              | FAIR        | 95     |
| G              | GOOD        | 105    |
| N              | NATURAL     | 90     |
| U              | UND WDS     | 75     |
| 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     |
| P              | PAVED       | 100    |
| U              | UNDEVELOPED | 100    |

| Driveway Modifiers |               |        |
|--------------------|---------------|--------|
| Code               | Description   | Factor |
| G                  | GRAVEL/DIRT   | 95     |
| N                  | NATURAL/GRASS | 90     |
| P                  | PAVED         | 100    |
| 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   | \$ 28.00   | \$ 43.00   |
| CUMO              | MNGD OTHER    | \$ 20.00   | \$ 30.00   |
| CUMW              | MNGD PINE     | \$ 66.00   | \$ 99.00   |
| CUUH              | UNMNGD HARDWD | \$ 47.00   | \$ 71.00   |
| CUUL              | UNPRODUCTIVE  | \$ 20.00   | \$ 20.00   |
| CUUO              | UNMNGD OTHER  | \$ 34.00   | \$ 51.00   |
| CUUW              | UNMNGD PINE   | \$ 110.00  | \$ 165.00  |
| CUWL              | WETLANDS      | \$ 20.00   | \$ 20.00   |

| View Subjects |                 |        |
|---------------|-----------------|--------|
| Code          | Description     | Factor |
| HLS           | HILLS           | 60     |
| HLK           | LAKES/HILLS     | 80     |
| LAK           | LAKES/MOUNTAINS | 100    |
| 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      | 15     |
| 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**

| <b>Water Body Name</b> | <b>Base Value</b> | <b>Frontage Feet</b> | <b>Factor</b> |
|------------------------|-------------------|----------------------|---------------|
| COCKERMOUTH RIVER      | \$ 50,000         | 1 ft.                | 1             |
|                        |                   | 25 ft.               | 50            |
|                        |                   | 50 ft.               | 75            |
|                        |                   | 200 ft.              | 100           |
|                        |                   | 1,000 ft.            | 200           |
| NEWFOUND LAKE          | \$ 750,000        | 1 ft.                | 1             |
|                        |                   | 5 ft.                | 15            |
|                        |                   | 10 ft.               | 15            |
|                        |                   | 20 ft.               | 30            |
|                        |                   | 30 ft.               | 31            |
|                        |                   | 50 ft.               | 75            |
|                        |                   | 100 ft.              | 100           |
|                        |                   | 225 ft.              | 100           |
|                        |                   | 300 ft.              | 150           |
|                        |                   | 500 ft.              | 150           |
| SPECTACLE POND         | \$ 80,000         | 1 ft.                | 10            |
|                        |                   | 25 ft.               | 75            |
|                        |                   | 50 ft.               | 100           |
|                        |                   | 100 ft.              | 100           |
|                        |                   | 150 ft.              | 110           |
|                        |                   | 300 ft.              | 115           |
|                        |                   | 2,000 ft.            | 300           |

| <b>Water Frontage Access</b> |                      |               |
|------------------------------|----------------------|---------------|
| <b>Code</b>                  | <b>Description</b>   | <b>Factor</b> |
| AVE                          | AVERAGE              | 100           |
| BWA2                         | BEACHWOOD II(1/3RDS) | 25            |
| BWA                          | BEACHWOOD WA ONL     | 10            |
| BAO                          | BOAT ACCESS ONLY     | 40            |
| EXC                          | EXCELLENT            | 125           |
| FAIR                         | FAIR WF              | 90            |
| GD                           | GOOD                 | 110           |
| NBDNW                        | NON-BLD NEWFOUND     | 40            |
| NONBD                        | NON-BLD SPEC POND    | 10            |
| SHRD                         | SHARED WF            | 50            |
| SPL                          | SPLIT BY ROAD        | 50            |
| SGA                          | STONE GATE WATER AC  | 11            |
| ACC                          | WATER ACCESS ONLY    | 16            |

| <b>Water Frontage Location</b> |                    |               |
|--------------------------------|--------------------|---------------|
| <b>Code</b>                    | <b>Description</b> | <b>Factor</b> |
| AVG                            | AVERAGE WF SITE    | 100           |
| BCH                            | BEACH              | 105           |
| GD                             | GOOD WF SITE       | 110           |
| PTRKY                          | PART ROCKY SHORE   | 90            |
| WALL                           | RETAINING WALL     | 85            |
| RCK                            | ROCKY SHORE        | 75            |
| UND                            | UNDEVELOPED        | 55            |
| VGD                            | VERY GOOD WF SITE  | 120           |
| WDS                            | WEEDS              | 85            |

| <b>Water Frontage Topography</b> |                    |               |
|----------------------------------|--------------------|---------------|
| <b>Code</b>                      | <b>Description</b> | <b>Factor</b> |
| 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 |       |       |

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Hebron Feature Codes & Values

| Description          | Rate          | DPR    |
|----------------------|---------------|--------|
| 79-D HISTORIC BARN   | 0.00 sf       | 0.00   |
| 79-F FARM STRUCTURE  | 0.00 sf       | 0.00   |
| BARN-1STRY           | 15.00 sf      | 40.00  |
| BARN-1STRY/BSMNT     | 17.00 sf      | 40.00  |
| BARN-1STRY/LOFT      | 18.00 sf      | 40.00  |
| BARN-1STRY/LOFT/BSMT | 21.00 sf      | 40.00  |
| BARN-2STRY           | 19.00 sf      | 40.00  |
| BARN-2STRY/BSMNT     | 20.00 sf      | 40.00  |
| BARN-2STRY/LOFT      | 21.00 sf      | 40.00  |
| BARN-2STRY/LOFT/BSMT | 23.00 sf      | 40.00  |
| BATH HOUSE           | 20.00 sf      | 50.00  |
| BOAT DOCK            | 10.00 sf      | 0.00   |
| BOAT HOUSE           | 30.00 sf      | 0.00   |
| CABIN                | 25.00 sf      | 0.00   |
| CAMPER               | 20.00 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         | 45.00 sf      | 0.00   |
| CONCRETE SLAB        | 3.00 sf       | 0.00   |
| COOPS-POULTRY        | 11.00 sf      | 40.00  |
| COTTAGE              | 25.00 sf      | 60.00  |
| DECK                 | 7.00 sf       | 50.00  |
| 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           | 10.00 sf      | 0.00   |
| GARAGE-1 STY         | 22.00 sf      | 60.00  |
| GARAGE-1 STY/ATTIC   | 24.00 sf      | 60.00  |
| GARAGE-1 STY/BSMT    | 31.00 sf      | 60.00  |
| GARAGE-1.5 STY       | 26.00 sf      | 60.00  |
| GARAGE-1.5 STY/BSMT  | 35.00 sf      | 60.00  |
| GARAGE-1.75 STY      | 27.00 sf      | 0.00   |
| GARAGE-1.75 STY/BSMT | 36.00 sf      | 0.00   |
| GARAGE-2 STY         | 28.00 sf      | 60.00  |
| GARAGE-2 STY/BSMT    | 37.00 sf      | 60.00  |
| GARAGE-ATTIC/BSMT    | 33.00 sf      | 60.00  |
| GAZEBO               | 12.00 sf      | 0.00   |
| GENERATOR-COMM       | 10,000.00 ea  | 0.00   |
| GREENHOUSE-GLASS     | 24.00 sf      | 40.00  |
| GREENHOUSE-POLY      | 5.00 sf       | 0.00   |
| HILLSIDE INN AMENITY | 100,000.00 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       | 125,000.00 ea | 0.00   |
| LIFTS-COMMERCIAL     | 2,800.00 ea   | 60.00  |
| LIGHTS-PARKING LOT   | 1,500.00 ea   | 0.00   |
| LOADING DOCKS        | 35.00 sf      | 50.00  |
| 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   |
| POOL-INGRND-GUNITE   | 33.00 sf      | 60.00  |
| POOL-INGRND-VINYL    | 28.00 sf      | 60.00  |
| PORCH                | 10.00 sf      | 0.00   |
| PUMP GAS/OIL-DOUBLE  | 3,500.00 ea   | 75.00  |
| PUMP GAS/OIL-MIXING  | 2,500.00 ea   | 75.00  |
| PUMP GAS/OIL-SINGLE  | 1,600.00 ea   | 75.00  |
| RIDING ARENA         | 18.00 sf      | 0.00   |
| SAUNA                | 28.00 sf      | 50.00  |

| Description           | Rate          | DPR   |
|-----------------------|---------------|-------|
| 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        | 6.00 sf       | 50.00 |
| SHED-METAL            | 5.00 sf       | 60.00 |
| SHED-WOOD             | 7.00 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 | 120,000.00 ea | 0.00  |
| SOLAR ELEC PANELS     | 0.00 ea       | 0.00  |
| SOLAR HOT H2O PANELS  | 0.00 ea       | 0.00  |
| SPRINKLER HEADS       | 150.00 ea     | 75.00 |
| STABLES               | 18.00 sf      | 50.00 |
| TANKS-FUEL/WATER      | 3.00 sf       | 0.00  |
| TENNIS COURT          | 18,000.00 ea  | 0.00  |
| WHIP-O-WILL AMENITY   | 300,000.00 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 |
| 90   | 2.48 | 205  | 1.38 | 330  | 1.08 | 655   | 0.84 | 32,000 | 0.60 |
| 95   | 2.38 | 210  | 1.36 | 340  | 1.07 | 685   | 0.83 |        |      |
| 100  | 2.28 | 215  | 1.34 | 345  | 1.06 | 715   | 0.82 |        |      |
| 105  | 2.20 | 220  | 1.33 | 355  | 1.05 | 745   | 0.81 |        |      |
| 110  | 2.12 | 225  | 1.31 | 360  | 1.04 | 785   | 0.80 |        |      |
| 115  | 2.05 | 230  | 1.30 | 370  | 1.03 | 825   | 0.79 |        |      |
| 120  | 1.99 | 235  | 1.28 | 380  | 1.02 | 865   | 0.78 |        |      |
| 125  | 1.93 | 240  | 1.27 | 390  | 1.01 | 915   | 0.77 |        |      |
| 130  | 1.88 | 245  | 1.25 | 400  | 1.00 | 970   | 0.76 |        |      |
| 135  | 1.83 | 250  | 1.24 | 410  | 0.99 | 1,035 | 0.75 |        |      |
| 140  | 1.79 | 255  | 1.23 | 420  | 0.98 | 1,105 | 0.74 |        |      |
| 145  | 1.74 | 260  | 1.22 | 430  | 0.97 | 1,190 | 0.73 |        |      |
| 150  | 1.70 | 265  | 1.20 | 440  | 0.96 | 1,280 | 0.72 |        |      |
| 155  | 1.67 | 270  | 1.19 | 455  | 0.95 | 1,395 | 0.71 |        |      |
| 160  | 1.63 | 275  | 1.18 | 465  | 0.94 | 1,525 | 0.70 |        |      |
|      | 1.60 | 280  | 1.17 | 480  | 0.93 | 1,685 | 0.69 |        |      |

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**Hebron Building Codes & Values**

| <b>Building Base Rate Codes &amp; Values</b> |                     |                    |             |           |
|--|---------------------|--------------------|-------------|-----------|
| <b>Code</b>                                  | <b>Description</b>  | <b>Stand. Dpr.</b> | <b>Rate</b> | <b>SA</b> |
| CBB  | BED & BREAKFAST/INN | 1.00               | 70.00       | COM       |
| CCS  | COUNTRY STORE       | 1.00               | 60.00       | COM       |
| CGS  | GARAGE/SERVICE SHOP | 1.25               | 40.00       | COM       |
| CHM  | HOTEL/MOTEL         | 1.50               | 60.00       | COM       |
| CLC  | LODGE/CLUB          | 1.00               | 60.00       | COM       |
| CST  | STORE               | 1.00               | 70.00       | COM       |
| ECH  | CHURCH              | 1.00               | 85.00       | RES       |
| ECR  | CHURCH RECTORY      | 1.25               | 80.00       | RES       |
| EFS  | FIRE STATION        | 1.00               | 50.00       | RES       |
| EGB  | EXEMPT GENERAL BLDG | 1.00               | 70.00       | RES       |
| EHG  | HIGHWAY GARAGE      | 1.00               | 40.00       | RES       |
| EPF  | SAFETY COMPLEX      | 1.00               | 100.00      | RES       |
| ERS  | RESIDENTIAL         | 1.25               | 80.00       | RES       |
| ETO  | TOWN OFFICES        | 1.00               | 75.00       | RES       |
| MHD  | MOBILE HOME-DOUBLE  | 2.00               | 45.00       | RES       |
| MHS  | MOBILE HOME-SINGLE  | 2.00               | 38.00       | MFH       |
| MRV  | CAMPER/RV           | 5.00               | 28.00       | MFH       |
| RCG  | CONDO-GARDEN        | 1.25               | 80.00       | RES       |
| RCT  | CONDO-TOWNHOME      | 1.25               | 80.00       | RES       |
| RSA  | RESIDENTIAL         | 1.25               | 80.00       | RES       |

| <b>Building Sub Area Codes &amp; Values</b> |                    |               |
|---|--------------------|---------------|
| <b>Code</b>                                 | <b>Description</b> | <b>Factor</b> |
| ATF   | ATTIC FINISHED     | 0.25          |
| ATU   | ATTIC UNFINISHED   | 0.10          |
| BHS   | BOAT HOUSE         | 0.75          |
| 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     | 0.25          |
| 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   | 0.50          |
| 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     | 0.35          |
| UFF   | UPPER FLR FIN      | 1.00          |
| UFU   | UPPER FLR UNFIN    | 0.50          |
| VLT   | VAULTED CEILING    | 0.05          |

| <b>Building Quality Adjustments</b> |                    |               |
|-------------------------------------|--------------------|---------------|
| <b>Code</b>                         | <b>Description</b> | <b>Factor</b> |
| 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          | 2.50          |
| AA                                  | SPECIAL USE        | 3.00          |

| <b>Building Story Codes &amp; Values</b> |                    |               |
|--|--------------------|---------------|
| <b>Code</b>                              | <b>Description</b> | <b>Factor</b> |
| 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          |
| I  | SPLT LVL           | 1.05          |



| Building Roof Structures |             |        |
|--------------------------|-------------|--------|
| Code                     | Description | Points |
| A                        | FLAT        | 2.00   |
| B                        | SHED        | 2.00   |
| C                        | GABLE 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                       | ASBEST SHNGL      | 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     | 6.00   |

| 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     | 34.00  |
| 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      | 35.00  |
| U                                | PREFIN METAL     | 38.00  |
| V                                | GLASS/THERMO     | 40.00  |
| Y                                | MASONITE         | 28.00  |

| Building Frame Materials |               |        |
|--------------------------|---------------|--------|
| Code                     | Description   | Factor |
| A                        | WOOD          | 100.00 |
| B                        | MASONRY       | 110.00 |
| C                        | REIN-CONCRETE | 110.00 |
| D                        | STEEL         | 115.00 |
| E                        | SPECIAL       | 115.00 |

| 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   |
| M                                | PANEL         | 27.00  |

| 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                                 | PERGO/LAMINATE  | 9.00   |
| K                                 | VINYL           | 9.00   |

| 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   |

| 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   |
| I                             | CERAMIC QUARTS   | 4.00   |
| J                             | HEAT PUMP        | 6.00   |
| K                             | WALL/FLR FURNACE | 6.00   |

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

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

**Standard Age Only Building Depreciation Schedule**

| Age        | Building Age Condition Classifications |      |      |         |      |           |           |
|------------|--|------|------|---------|------|-----------|-----------|
|            | Very Poor                              | Poor | Fair | Average | Good | Very Good | Excellent |
| <b>1</b>   | 5                                      | 4    | 3    | 1       | 1    | 1         | 1         |
| <b>5</b>   | 11                                     | 9    | 7    | 5       | 4    | 3         | 2         |
| <b>10</b>  | 16                                     | 13   | 9    | 8       | 6    | 5         | 3         |
| <b>15</b>  | 19                                     | 15   | 12   | 10      | 8    | 6         | 4         |
| <b>20</b>  | 22                                     | 18   | 13   | 11      | 9    | 7         | 4         |
| <b>30</b>  | 27                                     | 22   | 16   | 14      | 11   | 8         | 5         |
| <b>40</b>  | 32                                     | 25   | 19   | 16      | 13   | 9         | 6         |
| <b>50</b>  | 35                                     | 28   | 21   | 18      | 14   | 11        | 7         |
| <b>60</b>  | 39                                     | 31   | 23   | 19      | 15   | 12        | 8         |
| <b>70</b>  | 42                                     | 33   | 25   | 21      | 17   | 13        | 8         |
| <b>80</b>  | 45                                     | 36   | 27   | 22      | 18   | 13        | 9         |
| <b>90</b>  | 47                                     | 38   | 28   | 24      | 19   | 14        | 9         |
| <b>100</b> | 50                                     | 40   | 30   | 25      | 20   | 15        | 10        |
| <b>125</b> | 56                                     | 45   | 34   | 28      | 22   | 17        | 11        |
| <b>150</b> | 61                                     | 49   | 37   | 31      | 24   | 18        | 12        |
| <b>175</b> | 66                                     | 53   | 40   | 33      | 26   | 20        | 13        |
| <b>200</b> | 71                                     | 57   | 42   | 35      | 28   | 21        | 14        |
| <b>225</b> | 75                                     | 60   | 45   | 38      | 30   | 23        | 15        |
| <b>250</b> | 79                                     | 63   | 47   | 40      | 32   | 24        | 16        |
| <b>275</b> | 83                                     | 66   | 50   | 41      | 33   | 25        | 17        |
| <b>300</b> | 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 = 2000sf Fixed Site Cost Adjustment = 25%

| Size | Adj. | Size | Adj. | Size | Adj. | Size  | Adj. | Size      | Adj.   |
|------|------|------|------|------|------|-------|------|-----------|--------|
| 154  | 4.00 | 218  | 3.04 | 303  | 2.40 | 495   | 1.76 | 1,351     | 1.12   |
| 155  | 3.98 | 219  | 3.03 | 305  | 2.39 | 500   | 1.75 | 1,389     | 1.11   |
| 156  | 3.96 | 220  | 3.02 | 307  | 2.38 | 505   | 1.74 | 1,429     | 1.10   |
| 157  | 3.94 | 221  | 3.01 | 309  | 2.37 | 510   | 1.73 | 1,471     | 1.09   |
| 158  | 3.92 | 222  | 3.00 | 311  | 2.36 | 515   | 1.72 | 1,515     | 1.08   |
| 159  | 3.90 | 223  | 2.99 | 312  | 2.35 | 521   | 1.71 | 1,562     | 1.07   |
| 160  | 3.88 | 224  | 2.98 | 314  | 2.34 | 526   | 1.70 | 1,613     | 1.06   |
| 161  | 3.86 | 225  | 2.97 | 316  | 2.33 | 532   | 1.69 | 1,667     | 1.05   |
| 162  | 3.84 | 226  | 2.96 | 318  | 2.32 | 538   | 1.68 | 1,724     | 1.04   |
| 163  | 3.82 | 227  | 2.95 | 321  | 2.31 | 543   | 1.67 | 1,786     | 1.03   |
| 164  | 3.80 | 228  | 2.94 | 323  | 2.30 | 549   | 1.66 | 1,852     | 1.02   |
| 165  | 3.78 | 229  | 2.93 | 325  | 2.29 | 556   | 1.65 | 1,923     | 1.01   |
| 166  | 3.77 | 230  | 2.92 | 327  | 2.28 | 562   | 1.64 | 2,000     | 1.00   |
| 167  | 3.75 | 231  | 2.91 | 329  | 2.27 | 568   | 1.63 | 2,083     | 0.99   |
| 168  | 3.73 | 233  | 2.90 | 331  | 2.26 | 575   | 1.62 | 2,174     | 0.98   |
| 169  | 3.71 | 234  | 2.89 | 333  | 2.25 | 581   | 1.61 | 2,273     | 0.97   |
| 170  | 3.69 | 235  | 2.88 | 336  | 2.24 | 588   | 1.60 | 2,381     | 0.96   |
| 171  | 3.68 | 236  | 2.87 | 338  | 2.23 | 595   | 1.59 | 2,500     | 0.95   |
| 172  | 3.66 | 237  | 2.86 | 340  | 2.22 | 602   | 1.58 | 2,632     | 0.94   |
| 173  | 3.64 | 238  | 2.85 | 342  | 2.21 | 610   | 1.57 | 2,778     | 0.93   |
| 174  | 3.63 | 239  | 2.84 | 345  | 2.20 | 617   | 1.56 | 2,941     | 0.92   |
| 175  | 3.61 | 240  | 2.83 | 347  | 2.19 | 625   | 1.55 | 3,125     | 0.91   |
| 176  | 3.59 | 242  | 2.82 | 350  | 2.18 | 633   | 1.54 | 3,333     | 0.90   |
| 177  | 3.58 | 243  | 2.81 | 352  | 2.17 | 641   | 1.53 | 3,571     | 0.89   |
| 178  | 3.56 | 244  | 2.80 | 355  | 2.16 | 649   | 1.52 | 3,846     | 0.88   |
| 179  | 3.55 | 245  | 2.79 | 357  | 2.15 | 658   | 1.51 | 4,167     | 0.87   |
| 180  | 3.53 | 246  | 2.78 | 360  | 2.14 | 667   | 1.50 | 4,545     | 0.86   |
| 181  | 3.52 | 248  | 2.77 | 362  | 2.13 | 676   | 1.49 | 5,000     | 0.85   |
| 182  | 3.50 | 249  | 2.76 | 365  | 2.12 | 685   | 1.48 | 5,556     | 0.84   |
| 183  | 3.48 | 250  | 2.75 | 368  | 2.11 | 694   | 1.47 | 6,250     | 0.83   |
| 184  | 3.47 | 251  | 2.74 | 370  | 2.10 | 704   | 1.46 | 7,143     | 0.82   |
| 185  | 3.46 | 253  | 2.73 | 373  | 2.09 | 714   | 1.45 | 8,333     | 0.81   |
| 186  | 3.44 | 254  | 2.72 | 376  | 2.08 | 725   | 1.44 | 10,000    | 0.80   |
| 187  | 3.43 | 255  | 2.71 | 379  | 2.07 | 735   | 1.43 | 12,500    | 0.79   |
| 188  | 3.41 | 256  | 2.70 | 382  | 2.06 | 746   | 1.42 | 16,667    | 0.78   |
| 189  | 3.40 | 258  | 2.69 | 385  | 2.05 | 758   | 1.41 | 25,000    | 0.77   |
| 190  | 3.38 | 259  | 2.68 | 388  | 2.04 | 769   | 1.40 | 50,000    | 0.76   |
| 191  | 3.37 | 260  | 2.67 | 391  | 2.03 | 781   | 1.39 | 100,000   | 0.76   |
| 192  | 3.36 | 262  | 2.66 | 394  | 2.02 | 794   | 1.38 | 200,000   | 0.7525 |
| 193  | 3.34 | 263  | 2.65 | 397  | 2.01 | 806   | 1.37 | 300,000   | 0.7517 |
| 194  | 3.33 | 265  | 2.64 | 400  | 2.00 | 820   | 1.36 | 400,000   | 0.7512 |
| 195  | 3.32 | 266  | 2.63 | 403  | 1.99 | 833   | 1.35 | 500,000   | 0.7510 |
| 196  | 3.30 | 267  | 2.62 | 407  | 1.98 | 847   | 1.34 | 600,000   | 0.7508 |
| 197  | 3.29 | 269  | 2.61 | 410  | 1.97 | 862   | 1.33 | 700,000   | 0.7507 |
| 198  | 3.28 | 270  | 2.60 | 413  | 1.96 | 877   | 1.32 | 800,000   | 0.7506 |
| 199  | 3.26 | 272  | 2.59 | 417  | 1.95 | 893   | 1.31 | 900,000   | 0.7506 |
| 200  | 3.25 | 273  | 2.58 | 420  | 1.94 | 909   | 1.30 | 1,000,000 | 0.7505 |
| 201  | 3.24 | 275  | 2.57 | 424  | 1.93 | 926   | 1.29 |           |        |
| 202  | 3.23 | 276  | 2.56 | 427  | 1.92 | 943   | 1.28 |           |        |
| 203  | 3.21 | 278  | 2.55 | 431  | 1.91 | 962   | 1.27 |           |        |
| 204  | 3.20 | 279  | 2.54 | 435  | 1.90 | 980   | 1.26 |           |        |
| 205  | 3.19 | 281  | 2.53 | 439  | 1.89 | 1,000 | 1.25 |           |        |
| 206  | 3.18 | 282  | 2.52 | 442  | 1.88 | 1,020 | 1.24 |           |        |
| 207  | 3.17 | 284  | 2.51 | 446  | 1.87 | 1,042 | 1.23 |           |        |
| 208  | 3.15 | 286  | 2.50 | 450  | 1.86 | 1,064 | 1.22 |           |        |
| 209  | 3.14 | 287  | 2.49 | 455  | 1.85 | 1,087 | 1.21 |           |        |
| 210  | 3.13 | 289  | 2.48 | 459  | 1.84 | 1,111 | 1.20 |           |        |
| 211  | 3.12 | 291  | 2.47 | 463  | 1.83 | 1,136 | 1.19 |           |        |
| 212  | 3.11 | 292  | 2.46 | 467  | 1.82 | 1,163 | 1.18 |           |        |
| 213  | 3.10 | 294  | 2.45 | 472  | 1.81 | 1,190 | 1.17 |           |        |
| 214  | 3.09 | 296  | 2.44 | 476  | 1.80 | 1,220 | 1.16 |           |        |
| 215  | 3.08 | 298  | 2.43 | 481  | 1.79 | 1,250 | 1.15 |           |        |
| 216  | 3.07 | 299  | 2.42 | 485  | 1.78 | 1,282 | 1.14 |           |        |
| 217  | 3.05 | 301  | 2.41 | 490  | 1.77 | 1,316 | 1.13 |           |        |

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Commercial Building Area Size Adjustment Factors

Median Effective Area = 2300sf Fixed Site Cost Adjustment = 30%

| Size | Adj. | Size | Adj. | Size | Adj. | Size  | Adj. | Size      | Adj.   |
|------|------|------|------|------|------|-------|------|-----------|--------|
| 209  | 4.00 | 278  | 3.18 | 383  | 2.50 | 616   | 1.82 | 1,568     | 1.14   |
| 210  | 3.99 | 279  | 3.17 | 385  | 2.49 | 622   | 1.81 | 1,605     | 1.13   |
| 211  | 3.97 | 280  | 3.16 | 388  | 2.48 | 627   | 1.80 | 1,643     | 1.12   |
| 212  | 3.96 | 282  | 3.15 | 390  | 2.47 | 633   | 1.79 | 1,683     | 1.11   |
| 213  | 3.94 | 283  | 3.14 | 392  | 2.46 | 639   | 1.78 | 1,725     | 1.10   |
| 214  | 3.93 | 284  | 3.13 | 394  | 2.45 | 645   | 1.77 | 1,769     | 1.09   |
| 215  | 3.91 | 285  | 3.12 | 397  | 2.44 | 651   | 1.76 | 1,816     | 1.08   |
| 216  | 3.90 | 286  | 3.11 | 399  | 2.43 | 657   | 1.75 | 1,865     | 1.07   |
| 217  | 3.88 | 287  | 3.10 | 401  | 2.42 | 663   | 1.74 | 1,917     | 1.06   |
| 218  | 3.87 | 289  | 3.09 | 404  | 2.41 | 670   | 1.73 | 1,971     | 1.05   |
| 219  | 3.85 | 290  | 3.08 | 406  | 2.40 | 676   | 1.72 | 2,029     | 1.04   |
| 220  | 3.84 | 291  | 3.07 | 408  | 2.39 | 683   | 1.71 | 2,091     | 1.03   |
| 221  | 3.82 | 292  | 3.06 | 411  | 2.38 | 690   | 1.70 | 2,156     | 1.02   |
| 222  | 3.81 | 294  | 3.05 | 413  | 2.37 | 697   | 1.69 | 2,226     | 1.01   |
| 223  | 3.80 | 295  | 3.04 | 416  | 2.36 | 704   | 1.68 | 2,300     | 1.00   |
| 224  | 3.78 | 296  | 3.03 | 418  | 2.35 | 711   | 1.67 | 2,379     | 0.99   |
| 225  | 3.77 | 297  | 3.02 | 421  | 2.34 | 719   | 1.66 | 2,464     | 0.98   |
| 226  | 3.75 | 299  | 3.01 | 423  | 2.33 | 726   | 1.65 | 2,556     | 0.97   |
| 227  | 3.74 | 300  | 3.00 | 426  | 2.32 | 734   | 1.64 | 2,654     | 0.96   |
| 228  | 3.73 | 301  | 2.99 | 429  | 2.31 | 742   | 1.63 | 2,760     | 0.95   |
| 229  | 3.71 | 303  | 2.98 | 431  | 2.30 | 750   | 1.62 | 2,875     | 0.94   |
| 230  | 3.70 | 304  | 2.97 | 434  | 2.29 | 758   | 1.61 | 3,000     | 0.93   |
| 231  | 3.69 | 305  | 2.96 | 437  | 2.28 | 767   | 1.60 | 3,136     | 0.92   |
| 232  | 3.68 | 307  | 2.95 | 439  | 2.27 | 775   | 1.59 | 3,286     | 0.91   |
| 233  | 3.66 | 308  | 2.94 | 442  | 2.26 | 784   | 1.58 | 3,450     | 0.90   |
| 234  | 3.65 | 309  | 2.93 | 445  | 2.25 | 793   | 1.57 | 3,632     | 0.89   |
| 235  | 3.64 | 311  | 2.92 | 448  | 2.24 | 802   | 1.56 | 3,833     | 0.88   |
| 236  | 3.62 | 312  | 2.91 | 451  | 2.23 | 812   | 1.55 | 4,059     | 0.87   |
| 237  | 3.61 | 314  | 2.90 | 454  | 2.22 | 821   | 1.54 | 4,313     | 0.86   |
| 238  | 3.60 | 315  | 2.89 | 457  | 2.21 | 831   | 1.53 | 4,600     | 0.85   |
| 239  | 3.59 | 317  | 2.88 | 460  | 2.20 | 841   | 1.52 | 4,929     | 0.84   |
| 240  | 3.58 | 318  | 2.87 | 463  | 2.19 | 852   | 1.51 | 5,308     | 0.83   |
| 241  | 3.56 | 319  | 2.86 | 466  | 2.18 | 862   | 1.50 | 5,750     | 0.82   |
| 242  | 3.55 | 321  | 2.85 | 469  | 2.17 | 873   | 1.49 | 6,273     | 0.81   |
| 243  | 3.54 | 322  | 2.84 | 473  | 2.16 | 885   | 1.48 | 6,900     | 0.80   |
| 244  | 3.53 | 324  | 2.83 | 476  | 2.15 | 896   | 1.47 | 7,667     | 0.79   |
| 245  | 3.52 | 325  | 2.82 | 479  | 2.14 | 908   | 1.46 | 8,625     | 0.78   |
| 246  | 3.51 | 327  | 2.81 | 483  | 2.13 | 920   | 1.45 | 9,857     | 0.77   |
| 247  | 3.49 | 329  | 2.80 | 486  | 2.12 | 932   | 1.44 | 11,500    | 0.76   |
| 248  | 3.48 | 330  | 2.79 | 489  | 2.11 | 945   | 1.43 | 13,800    | 0.75   |
| 249  | 3.47 | 332  | 2.78 | 493  | 2.10 | 958   | 1.42 | 17,250    | 0.74   |
| 250  | 3.46 | 333  | 2.77 | 496  | 2.09 | 972   | 1.41 | 23,000    | 0.73   |
| 251  | 3.45 | 335  | 2.76 | 500  | 2.08 | 986   | 1.40 | 34,500    | 0.72   |
| 252  | 3.44 | 337  | 2.75 | 504  | 2.07 | 1,000 | 1.39 | 69,000    | 0.71   |
| 253  | 3.43 | 338  | 2.74 | 507  | 2.06 | 1,015 | 1.38 | 100,000   | 0.71   |
| 254  | 3.42 | 340  | 2.73 | 511  | 2.05 | 1,030 | 1.37 | 200,000   | 0.7035 |
| 255  | 3.41 | 342  | 2.72 | 515  | 2.04 | 1,045 | 1.36 | 300,000   | 0.7023 |
| 256  | 3.40 | 343  | 2.71 | 519  | 2.03 | 1,062 | 1.35 | 400,000   | 0.7017 |
| 257  | 3.39 | 345  | 2.70 | 523  | 2.02 | 1,078 | 1.34 | 500,000   | 0.7014 |
| 258  | 3.37 | 347  | 2.69 | 527  | 2.01 | 1,095 | 1.33 | 600,000   | 0.7012 |
| 259  | 3.36 | 348  | 2.68 | 531  | 2.00 | 1,113 | 1.32 | 700,000   | 0.7010 |
| 260  | 3.35 | 350  | 2.67 | 535  | 1.99 | 1,131 | 1.31 | 800,000   | 0.7009 |
| 261  | 3.34 | 352  | 2.66 | 539  | 1.98 | 1,150 | 1.30 | 900,000   | 0.7008 |
| 262  | 3.33 | 354  | 2.65 | 543  | 1.97 | 1,169 | 1.29 | 1,000,000 | 0.7007 |
| 263  | 3.32 | 356  | 2.64 | 548  | 1.96 | 1,190 | 1.28 |           |        |
| 264  | 3.31 | 358  | 2.63 | 552  | 1.95 | 1,211 | 1.27 |           |        |
| 265  | 3.30 | 359  | 2.62 | 556  | 1.94 | 1,232 | 1.26 |           |        |
| 266  | 3.29 | 361  | 2.61 | 561  | 1.93 | 1,255 | 1.25 |           |        |
| 267  | 3.28 | 363  | 2.60 | 566  | 1.92 | 1,278 | 1.24 |           |        |
| 268  | 3.27 | 365  | 2.59 | 570  | 1.91 | 1,302 | 1.23 |           |        |
| 270  | 3.26 | 367  | 2.58 | 575  | 1.90 | 1,327 | 1.22 |           |        |
| 271  | 3.25 | 369  | 2.57 | 580  | 1.89 | 1,353 | 1.21 |           |        |
| 272  | 3.24 | 371  | 2.56 | 585  | 1.88 | 1,380 | 1.20 |           |        |
| 273  | 3.23 | 373  | 2.55 | 590  | 1.87 | 1,408 | 1.19 |           |        |
| 274  | 3.22 | 375  | 2.54 | 595  | 1.86 | 1,438 | 1.18 |           |        |
| 275  | 3.21 | 377  | 2.53 | 600  | 1.85 | 1,468 | 1.17 |           |        |
| 276  | 3.20 | 379  | 2.52 | 605  | 1.84 | 1,500 | 1.16 |           |        |
| 277  | 3.19 | 381  | 2.51 | 611  | 1.83 | 1,533 | 1.15 |           |        |

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Industrial Building Area Size Adjustment Factors

Median Effective Area = 2500sf Fixed Site Cost Adjustment = 30%

| Size | Adj. | Size | Adj. | Size | Adj. | Size  | Adj. | Size      | Adj.   |
|------|------|------|------|------|------|-------|------|-----------|--------|
| 227  | 4.00 | 298  | 3.22 | 410  | 2.53 | 658   | 1.84 | 1,667     | 1.15   |
| 228  | 3.99 | 299  | 3.21 | 412  | 2.52 | 664   | 1.83 | 1,705     | 1.14   |
| 229  | 3.98 | 300  | 3.20 | 414  | 2.51 | 670   | 1.82 | 1,744     | 1.13   |
| 230  | 3.96 | 301  | 3.19 | 417  | 2.50 | 676   | 1.81 | 1,786     | 1.12   |
| 231  | 3.95 | 302  | 3.18 | 419  | 2.49 | 682   | 1.80 | 1,829     | 1.11   |
| 232  | 3.93 | 304  | 3.17 | 421  | 2.48 | 688   | 1.79 | 1,875     | 1.10   |
| 233  | 3.92 | 305  | 3.16 | 424  | 2.47 | 694   | 1.78 | 1,923     | 1.09   |
| 234  | 3.91 | 306  | 3.15 | 426  | 2.46 | 701   | 1.77 | 1,974     | 1.08   |
| 235  | 3.89 | 307  | 3.14 | 429  | 2.45 | 708   | 1.76 | 2,027     | 1.07   |
| 236  | 3.88 | 309  | 3.13 | 431  | 2.44 | 714   | 1.75 | 2,083     | 1.06   |
| 237  | 3.87 | 310  | 3.12 | 434  | 2.43 | 721   | 1.74 | 2,143     | 1.05   |
| 238  | 3.85 | 311  | 3.11 | 436  | 2.42 | 728   | 1.73 | 2,206     | 1.04   |
| 239  | 3.84 | 312  | 3.10 | 439  | 2.41 | 735   | 1.72 | 2,273     | 1.03   |
| 240  | 3.83 | 314  | 3.09 | 441  | 2.40 | 743   | 1.71 | 2,344     | 1.02   |
| 241  | 3.81 | 315  | 3.08 | 444  | 2.39 | 750   | 1.70 | 2,419     | 1.01   |
| 242  | 3.80 | 316  | 3.07 | 446  | 2.38 | 758   | 1.69 | 2,500     | 1.00   |
| 243  | 3.79 | 318  | 3.06 | 449  | 2.37 | 765   | 1.68 | 2,586     | 0.99   |
| 244  | 3.78 | 319  | 3.05 | 452  | 2.36 | 773   | 1.67 | 2,679     | 0.98   |
| 245  | 3.76 | 321  | 3.04 | 455  | 2.35 | 781   | 1.66 | 2,778     | 0.97   |
| 246  | 3.75 | 322  | 3.03 | 457  | 2.34 | 789   | 1.65 | 2,885     | 0.96   |
| 247  | 3.74 | 323  | 3.02 | 460  | 2.33 | 798   | 1.64 | 3,000     | 0.95   |
| 248  | 3.73 | 325  | 3.01 | 463  | 2.32 | 806   | 1.63 | 3,125     | 0.94   |
| 249  | 3.71 | 326  | 3.00 | 466  | 2.31 | 815   | 1.62 | 3,261     | 0.93   |
| 250  | 3.70 | 328  | 2.99 | 469  | 2.30 | 824   | 1.61 | 3,409     | 0.92   |
| 251  | 3.69 | 329  | 2.98 | 472  | 2.29 | 833   | 1.60 | 3,571     | 0.91   |
| 252  | 3.68 | 330  | 2.97 | 475  | 2.28 | 843   | 1.59 | 3,750     | 0.90   |
| 253  | 3.67 | 332  | 2.96 | 478  | 2.27 | 852   | 1.58 | 3,947     | 0.89   |
| 254  | 3.65 | 333  | 2.95 | 481  | 2.26 | 862   | 1.57 | 4,167     | 0.88   |
| 255  | 3.64 | 335  | 2.94 | 484  | 2.25 | 872   | 1.56 | 4,412     | 0.87   |
| 256  | 3.63 | 336  | 2.93 | 487  | 2.24 | 882   | 1.55 | 4,688     | 0.86   |
| 257  | 3.62 | 338  | 2.92 | 490  | 2.23 | 893   | 1.54 | 5,000     | 0.85   |
| 258  | 3.61 | 339  | 2.91 | 493  | 2.22 | 904   | 1.53 | 5,357     | 0.84   |
| 259  | 3.60 | 341  | 2.90 | 497  | 2.21 | 915   | 1.52 | 5,769     | 0.83   |
| 260  | 3.59 | 342  | 2.89 | 500  | 2.20 | 926   | 1.51 | 6,250     | 0.82   |
| 261  | 3.57 | 344  | 2.88 | 503  | 2.19 | 937   | 1.50 | 6,818     | 0.81   |
| 262  | 3.56 | 346  | 2.87 | 507  | 2.18 | 949   | 1.49 | 7,500     | 0.80   |
| 263  | 3.55 | 347  | 2.86 | 510  | 2.17 | 962   | 1.48 | 8,333     | 0.79   |
| 264  | 3.54 | 349  | 2.85 | 514  | 2.16 | 974   | 1.47 | 9,375     | 0.78   |
| 265  | 3.53 | 350  | 2.84 | 517  | 2.15 | 987   | 1.46 | 10,714    | 0.77   |
| 266  | 3.52 | 352  | 2.83 | 521  | 2.14 | 1,000 | 1.45 | 12,500    | 0.76   |
| 267  | 3.51 | 354  | 2.82 | 524  | 2.13 | 1,014 | 1.44 | 15,000    | 0.75   |
| 268  | 3.50 | 355  | 2.81 | 528  | 2.12 | 1,027 | 1.43 | 18,750    | 0.74   |
| 269  | 3.49 | 357  | 2.80 | 532  | 2.11 | 1,042 | 1.42 | 25,000    | 0.73   |
| 270  | 3.48 | 359  | 2.79 | 536  | 2.10 | 1,056 | 1.41 | 37,500    | 0.72   |
| 271  | 3.47 | 361  | 2.78 | 540  | 2.09 | 1,071 | 1.40 | 75,000    | 0.71   |
| 272  | 3.46 | 362  | 2.77 | 543  | 2.08 | 1,087 | 1.39 | 100,000   | 0.71   |
| 273  | 3.45 | 364  | 2.76 | 547  | 2.07 | 1,103 | 1.38 | 200,000   | 0.7037 |
| 274  | 3.44 | 366  | 2.75 | 551  | 2.06 | 1,119 | 1.37 | 300,000   | 0.7025 |
| 275  | 3.43 | 368  | 2.74 | 556  | 2.05 | 1,136 | 1.36 | 400,000   | 0.7019 |
| 276  | 3.42 | 369  | 2.73 | 560  | 2.04 | 1,154 | 1.35 | 500,000   | 0.7015 |
| 277  | 3.41 | 371  | 2.72 | 564  | 2.03 | 1,172 | 1.34 | 600,000   | 0.7013 |
| 278  | 3.40 | 373  | 2.71 | 568  | 2.02 | 1,190 | 1.33 | 700,000   | 0.7011 |
| 279  | 3.39 | 375  | 2.70 | 573  | 2.01 | 1,210 | 1.32 | 800,000   | 0.7009 |
| 280  | 3.38 | 377  | 2.69 | 577  | 2.00 | 1,230 | 1.31 | 900,000   | 0.7008 |
| 281  | 3.37 | 379  | 2.68 | 581  | 1.99 | 1,250 | 1.30 | 1,000,000 | 0.7007 |
| 282  | 3.36 | 381  | 2.67 | 586  | 1.98 | 1,271 | 1.29 |           |        |
| 283  | 3.35 | 383  | 2.66 | 591  | 1.97 | 1,293 | 1.28 |           |        |
| 284  | 3.34 | 385  | 2.65 | 595  | 1.96 | 1,316 | 1.27 |           |        |
| 285  | 3.33 | 387  | 2.64 | 600  | 1.95 | 1,339 | 1.26 |           |        |
| 286  | 3.32 | 389  | 2.63 | 605  | 1.94 | 1,364 | 1.25 |           |        |
| 287  | 3.31 | 391  | 2.62 | 610  | 1.93 | 1,389 | 1.24 |           |        |
| 288  | 3.30 | 393  | 2.61 | 615  | 1.92 | 1,415 | 1.23 |           |        |
| 290  | 3.29 | 395  | 2.60 | 620  | 1.91 | 1,442 | 1.22 |           |        |
| 291  | 3.28 | 397  | 2.59 | 625  | 1.90 | 1,471 | 1.21 |           |        |
| 292  | 3.27 | 399  | 2.58 | 630  | 1.89 | 1,500 | 1.20 |           |        |
| 293  | 3.26 | 401  | 2.57 | 636  | 1.88 | 1,531 | 1.19 |           |        |
| 294  | 3.25 | 403  | 2.56 | 641  | 1.87 | 1,563 | 1.18 |           |        |
| 295  | 3.24 | 405  | 2.55 | 647  | 1.86 | 1,596 | 1.17 |           |        |
| 296  | 3.23 | 408  | 2.54 | 652  | 1.85 | 1,630 | 1.16 |           |        |

Hebron

Manufactured Building Area Size Adjustment Factors

Median Effective Area = 1128sf Fixed Site Cost Adjustment = 30%

| Size | Adj. | Size | Adj. | Size | Adj. | Size | Adj. | Size      | Adj.   |
|------|------|------|------|------|------|------|------|-----------|--------|
| 103  | 4.00 | 161  | 2.80 | 227  | 2.19 | 372  | 1.61 | 1,025     | 1.03   |
| 104  | 3.96 | 162  | 2.79 | 229  | 2.18 | 376  | 1.60 | 1,057     | 1.02   |
| 105  | 3.93 | 163  | 2.78 | 230  | 2.17 | 380  | 1.59 | 1,092     | 1.01   |
| 106  | 3.90 | 164  | 2.76 | 232  | 2.16 | 385  | 1.58 | 1,128     | 1.00   |
| 107  | 3.87 | 165  | 2.75 | 233  | 2.15 | 389  | 1.57 | 1,167     | 0.99   |
| 108  | 3.84 | 166  | 2.74 | 235  | 2.14 | 393  | 1.56 | 1,209     | 0.98   |
| 109  | 3.81 | 167  | 2.73 | 237  | 2.13 | 398  | 1.55 | 1,253     | 0.97   |
| 110  | 3.79 | 168  | 2.72 | 238  | 2.12 | 403  | 1.54 | 1,302     | 0.96   |
| 111  | 3.76 | 169  | 2.70 | 240  | 2.11 | 408  | 1.53 | 1,354     | 0.95   |
| 112  | 3.73 | 170  | 2.69 | 242  | 2.10 | 413  | 1.52 | 1,410     | 0.94   |
| 113  | 3.70 | 171  | 2.68 | 243  | 2.09 | 418  | 1.51 | 1,471     | 0.93   |
| 114  | 3.68 | 172  | 2.67 | 245  | 2.08 | 423  | 1.50 | 1,538     | 0.92   |
| 115  | 3.65 | 173  | 2.66 | 247  | 2.07 | 428  | 1.49 | 1,611     | 0.91   |
| 116  | 3.62 | 174  | 2.65 | 249  | 2.06 | 434  | 1.48 | 1,692     | 0.90   |
| 117  | 3.60 | 175  | 2.63 | 251  | 2.05 | 439  | 1.47 | 1,781     | 0.89   |
| 118  | 3.57 | 176  | 2.62 | 253  | 2.04 | 445  | 1.46 | 1,880     | 0.88   |
| 119  | 3.55 | 177  | 2.61 | 254  | 2.03 | 451  | 1.45 | 1,991     | 0.87   |
| 120  | 3.53 | 178  | 2.60 | 256  | 2.02 | 457  | 1.44 | 2,115     | 0.86   |
| 121  | 3.50 | 179  | 2.59 | 258  | 2.01 | 464  | 1.43 | 2,256     | 0.85   |
| 122  | 3.48 | 180  | 2.58 | 260  | 2.00 | 470  | 1.42 | 2,417     | 0.84   |
| 123  | 3.46 | 181  | 2.57 | 262  | 1.99 | 477  | 1.41 | 2,603     | 0.83   |
| 124  | 3.44 | 182  | 2.56 | 264  | 1.98 | 483  | 1.40 | 2,820     | 0.82   |
| 125  | 3.41 | 183  | 2.55 | 266  | 1.97 | 490  | 1.39 | 3,076     | 0.81   |
| 126  | 3.39 | 184  | 2.54 | 269  | 1.96 | 498  | 1.38 | 3,384     | 0.80   |
| 127  | 3.37 | 185  | 2.53 | 271  | 1.95 | 505  | 1.37 | 3,760     | 0.79   |
| 128  | 3.35 | 186  | 2.52 | 273  | 1.94 | 513  | 1.36 | 4,230     | 0.78   |
| 129  | 3.33 | 187  | 2.51 | 275  | 1.93 | 521  | 1.35 | 4,834     | 0.77   |
| 130  | 3.31 | 188  | 2.50 | 277  | 1.92 | 529  | 1.34 | 5,640     | 0.76   |
| 131  | 3.29 | 189  | 2.49 | 280  | 1.91 | 537  | 1.33 | 6,768     | 0.75   |
| 132  | 3.27 | 190  | 2.48 | 282  | 1.90 | 546  | 1.32 | 8,460     | 0.74   |
| 133  | 3.25 | 191  | 2.47 | 284  | 1.89 | 555  | 1.31 | 11,280    | 0.73   |
| 134  | 3.23 | 192  | 2.46 | 287  | 1.88 | 564  | 1.30 | 16,920    | 0.72   |
| 135  | 3.21 | 193  | 2.45 | 289  | 1.87 | 574  | 1.29 | 33,840    | 0.71   |
| 136  | 3.19 | 194  | 2.44 | 292  | 1.86 | 583  | 1.28 | 100,000   | 0.70   |
| 137  | 3.17 | 196  | 2.43 | 294  | 1.85 | 594  | 1.27 | 200,000   | 0.7017 |
| 138  | 3.16 | 197  | 2.42 | 297  | 1.84 | 604  | 1.26 | 300,000   | 0.7011 |
| 139  | 3.14 | 198  | 2.41 | 299  | 1.83 | 615  | 1.25 | 400,000   | 0.7008 |
| 140  | 3.12 | 199  | 2.40 | 302  | 1.82 | 627  | 1.24 | 500,000   | 0.7007 |
| 141  | 3.10 | 200  | 2.39 | 305  | 1.81 | 638  | 1.23 | 600,000   | 0.7006 |
| 142  | 3.09 | 201  | 2.38 | 308  | 1.80 | 651  | 1.22 | 700,000   | 0.7005 |
| 143  | 3.07 | 203  | 2.37 | 310  | 1.79 | 664  | 1.21 | 800,000   | 0.7004 |
| 144  | 3.05 | 204  | 2.36 | 313  | 1.78 | 677  | 1.20 | 900,000   | 0.7004 |
| 145  | 3.04 | 205  | 2.35 | 316  | 1.77 | 691  | 1.19 | 1,000,000 | 0.7003 |
| 146  | 3.02 | 206  | 2.34 | 319  | 1.76 | 705  | 1.18 |           |        |
| 147  | 3.00 | 208  | 2.33 | 322  | 1.75 | 720  | 1.17 |           |        |
| 148  | 2.99 | 209  | 2.32 | 325  | 1.74 | 736  | 1.16 |           |        |
| 149  | 2.97 | 210  | 2.31 | 329  | 1.73 | 752  | 1.15 |           |        |
| 150  | 2.96 | 212  | 2.30 | 332  | 1.72 | 769  | 1.14 |           |        |
| 151  | 2.94 | 213  | 2.29 | 335  | 1.71 | 787  | 1.13 |           |        |
| 152  | 2.93 | 214  | 2.28 | 338  | 1.70 | 806  | 1.12 |           |        |
| 153  | 2.91 | 216  | 2.27 | 342  | 1.69 | 825  | 1.11 |           |        |
| 154  | 2.90 | 217  | 2.26 | 345  | 1.68 | 846  | 1.10 |           |        |
| 155  | 2.89 | 218  | 2.25 | 349  | 1.67 | 868  | 1.09 |           |        |
| 156  | 2.87 | 220  | 2.24 | 353  | 1.66 | 891  | 1.08 |           |        |
| 157  | 2.86 | 221  | 2.23 | 356  | 1.65 | 915  | 1.07 |           |        |
| 158  | 2.84 | 223  | 2.22 | 360  | 1.64 | 940  | 1.06 |           |        |
| 159  | 2.83 | 224  | 2.21 | 364  | 1.63 | 967  | 1.05 |           |        |
| 160  | 2.82 | 226  | 2.20 | 368  | 1.62 | 995  | 1.04 |           |        |

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| 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   | NON-PRICE MPC         |
| 20   | MULTI-TOWN PROPERTY   |
| 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 OLD/INCMP   |
| 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                 |



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

### **Newfound Lake Water Access**

Water access adjustments range from \$16,900 for limited water access to \$135,000 for above average water access. The presence of a beach, protection from wind and waves, more than 225' of frontage on the water access lot, mild topography, sharing the waterfront with a limited number of households, (or other improvements) are positive features that may be added to the base condition when the site is average or less than average. These features add value and make the lot more desirable. The presence of weeds, or limited frontage on the water access lot, rocky shore or rocky bottom, distance to the waterfront, shallow waterfront, steep topography, and the like can be negative features and may reduce the condition of any site.

### **Newfound Lake Waterfront**

Waterfront adjustments range from \$25,800 for very poor undeveloped waterfront to \$1,000,100 for excellent waterfront. The presence of a sandy beach, protection from wind and waves, more than 225' of frontage, mild topography, or other improvements are positive features that may be added to the base condition when the site is average or less than average. These features add value and make the lot more desirable. The presence of weeds, limited frontage, a rocky shore, a rocky bottom, distance to the waterfront, shallow waterfront, steep topography, right of way encumbrances, and the like can be negative features and may reduce the condition of any site.

### **Spectacle Pond**

Waterfront adjustments range from \$8,000 for poor frontage to \$40,800 for an excellent waterfront lot. The presence of a beach, mild topography, more than 100' of water frontage, or other improvements are positive features that may be added to the base condition when the site is average or less than average. These features add value and make the lot more desirable. The presence of weeds, rocky shore or rocky bottom, steep topography, the lot being undeveloped, or limited access can be negative features and may reduce the condition of any site.

### **Cockermouth River**

Waterfront adjustments range from \$2,100 for poor frontage to \$65,000 for an excellent waterfront lot. The presence of a beach, mild topography, more than 100' of water frontage, or other improvements are positive features that may be added to the base condition when the site is average or less than average. These features add value and make the lot more desirable. The presence of weeds, rocky shore or rocky bottom, steep topography, the lot being undeveloped, distance to water, or limited access can be negative features and may reduce the condition of any site.

Section 7 includes an analysis of how these values were developed, when sales data is available. The lack of sales data for a particular waterbody does not mean that it has no contributory value, but in that case experience and common sense must prevail. Adjustments for various characteristics for each waterbody are listed in the Land Cost Tables in Section 9.

# 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:** AVERAGE  
**Location:** BEACH  
**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:** SHARED WF  
**Location:** BEACH  
**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:** AVERAGE  
**Location:** BEACH  
**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:** AVERAGE  
**Location:** BEACH  
**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:** AVERAGE  
**Location:** BEACH  
**Topography:** MILD  
**Condition:** 0                      **Frontage Feet:** 60  
**Notes:** COMMON LAND(BEACH)



**Map Lot Sub:** 000007 0000HP 000011  
**Location:** LOON ISLAND LANE  
**Owner:** THOMPSON, STUART & JANE ANNE  
**Waterfront Value:** \$ 0  
**Water Body:** NEWFOUND LAKE  
**Access:** AVERAGE  
**Location:** BEACH  
**Topography:** LEVEL  
**Condition:** 0                      **Frontage Feet:** 75  
**Notes:** COMMON LAND(BEACH)



**Map Lot Sub:** 000007 0000HP 00001B  
**Location:** HEMLOCK LANE  
**Owner:** CORRIGAN, PAUL R  
**Waterfront Value:** \$ 0  
**Water Body:** NEWFOUND LAKE  
**Access:** AVERAGE  
**Location:** BEACH  
**Topography:** MILD  
**Condition:** 0                      **Frontage Feet:** 66  
**Notes:** WF



**Map Lot Sub:** 000007 0000HP 000035  
**Location:** VISTA DRIVE  
**Owner:** VAN SCHAICK, JAMES  
**Waterfront Value:** \$ 0  
**Water Body:** NEWFOUND LAKE  
**Access:** SHARED WF  
**Location:** BEACH  
**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:** AVERAGE  
**Location:** BEACH  
**Topography:** MILD  
**Condition:** 0                      **Frontage Feet:** 335  
**Notes:** COMMON LAND(BEACH)



**Map Lot Sub:** 000018 000013 000000  
**Location:** WEST SHORE ROAD  
**Owner:** BURTON TRUSTEE, PAULINE L  
**Waterfront Value:** \$ 0  
**Water Body:** NEWFOUND LAKE  
**Access:** AVERAGE  
**Location:** ROCKY SHORE  
**Topography:** ROLLING  
**Condition:** 0                      **Frontage Feet:** 10  
**Notes:** WF



**Map Lot Sub:** 000018 000014 000000  
**Location:** WEST SHORE ROAD  
**Owner:** WHITE, JR., WILLIAM R  
**Waterfront Value:** \$ 0  
**Water Body:** NEWFOUND LAKE  
**Access:** AVERAGE  
**Location:** ROCKY SHORE  
**Topography:** ROLLING  
**Condition:** 0                      **Frontage Feet:** 10  
**Notes:** WF



**Map Lot Sub:** 00018A 000001 000000  
**Location:** WEST SHORE ROAD  
**Owner:** LABRECQUE, PAUL - TRUSTEE  
**Waterfront Value:** \$ 0  
**Water Body:** NEWFOUND LAKE  
**Access:** AVERAGE  
**Location:** ROCKY SHORE  
**Topography:** ROLLING  
**Condition:** 0                      **Frontage Feet:** 15  
**Notes:** WF



**Map Lot Sub:** 00018A 000002 000000  
**Location:** WEST SHORE ROAD  
**Owner:** HILLIER TRUSTEE, JEFFREY A  
**Waterfront Value:** \$ 0  
**Water Body:** NEWFOUND LAKE  
**Access:** AVERAGE  
**Location:** ROCKY SHORE  
**Topography:** ROLLING  
**Condition:** 0                      **Frontage Feet:** 12  
**Notes:** WF



**Map Lot Sub:** 00018A 000002 00000A  
**Location:** WEST SHORE ROAD  
**Owner:** LAHEY, GARRY J.  
**Waterfront Value:** \$ 0  
**Water Body:** NEWFOUND LAKE  
**Access:** AVERAGE  
**Location:** ROCKY SHORE  
**Topography:** ROLLING  
**Condition:** 0                      **Frontage Feet:** 6  
**Notes:** WF



**Map Lot Sub:** 00018A 0000IP 000008  
**Location:** INDIAN POINT ROAD  
**Owner:** INDIAN POINT ASSOCIATION,  
**Waterfront Value:** \$ 0  
**Water Body:** NEWFOUND LAKE  
**Access:** AVERAGE  
**Location:** PART ROCKY SHORE  
**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:** AVERAGE  
**Location:** BEACH  
**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:** AVERAGE  
**Location:** BEACH  
**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:** AVERAGE  
**Location:** BEACH  
**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:** GOOD  
**Location:** BEACH  
**Topography:** MILD  
**Condition:** 0                      **Frontage Feet:** 30  
**Notes:** COMMON LAND WF



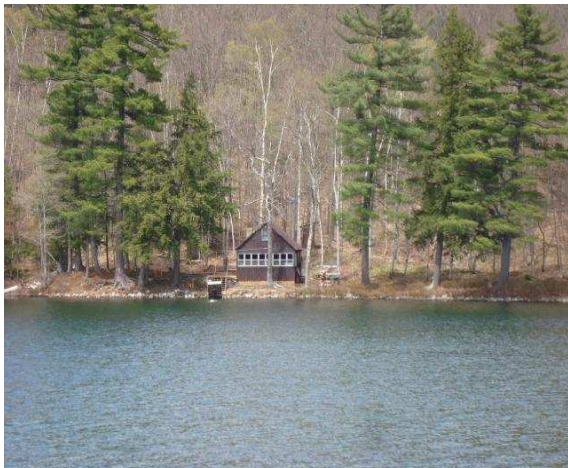
**Map Lot Sub:** 00019A 000LVP 000001  
**Location:** BEREA ROAD  
**Owner:** WICOSUTA REAL ESTATE CO. LLC  
**Waterfront Value:** \$ 0  
**Water Body:** NEWFOUND LAKE  
**Access:** AVERAGE  
**Location:** BEACH  
**Topography:** MILD  
**Condition:** 0                   **Frontage Feet:** 100  
**Notes:** COMMON LAND(BEACH)



**Map Lot Sub:** 000024 000025 000000  
**Location:** GROTON ROAD  
**Owner:** MATTHEWS, JOSEPH H. ET AL  
**Waterfront Value:** \$ 3,800  
**Water Body:** COCKERMOUTH RIVER  
**Access:** AVERAGE  
**Location:** UNDEVELOPED  
**Topography:** MILD  
**Condition:** 10                   **Frontage Feet:** 605  
**Notes:** DTW



**Map Lot Sub:** 000014 000008 000000  
**Location:** SPECTACLE POND  
**Owner:** BLAKE, TRISTAN E  
**Waterfront Value:** \$ 16,000  
**Water Body:** SPECTACLE POND  
**Access:** BOAT ACCESS ONLY  
**Location:** UNDEVELOPED  
**Topography:** ROLLING  
**Condition:** 100                   **Frontage Feet:** 70  
**Notes:** WF



**Map Lot Sub:** 000014 000007 000000  
**Location:** SPECTACLE POND  
**Owner:** DECOTIS, WAYNE L., TRUSTEE  
**Waterfront Value:** \$ 16,800  
**Water Body:** SPECTACLE POND  
**Access:** BOAT ACCESS ONLY  
**Location:** UNDEVELOPED  
**Topography:** MILD  
**Condition:** 100                   **Frontage Feet:** 82  
**Notes:**



**Map Lot Sub:** 000024 000008 000000  
**Location:** 259 SPECTACLE POND  
**Owner:** WHITE, DAVID A  
**Waterfront Value:** \$ 18,400  
**Water Body:** SPECTACLE POND  
**Access:** BOAT ACCESS ONLY  
**Location:** ROCKY SHORE  
**Topography:** MODERATE  
**Condition:** 100                   **Frontage Feet:** 100  
**Notes:** WF



**Map Lot Sub:** 000024 000006 000000  
**Location:** 243 SPECTACLE POND  
**Owner:** LEONE, JAMES J  
**Waterfront Value:** \$ 21,000  
**Water Body:** SPECTACLE POND  
**Access:** BOAT ACCESS ONLY  
**Location:** ROCKY SHORE  
**Topography:** MODERATE  
**Condition:** 100                   **Frontage Feet:** 283  
**Notes:** WF



**Map Lot Sub:** 000024 000007 000000  
**Location:** 255 SPECTACLE POND  
**Owner:** POULIN, JONATHAN M  
**Waterfront Value:** \$ 21,600  
**Water Body:** SPECTACLE POND  
**Access:** BOAT ACCESS ONLY  
**Location:** ROCKY SHORE  
**Topography:** ROLLING  
**Condition:** 100                   **Frontage Feet:** 100  
**Notes:** WF

|                            | Date     | Book/Page | Type | Price    |
|----------------------------|----------|-----------|------|----------|
| <b>Most Recent Sale:</b>   | 08/24/16 | 4229/0022 | Q I  | \$85,533 |
| <b>Current Assessment:</b> |          |           |      | \$86,900 |



**Map Lot Sub:** 000014 000011 000000  
**Location:** 295 SPECTACLE POND  
**Owner:** PARADIS TRUSTEE, DANIEL A  
**Waterfront Value:** \$ 24,000  
**Water Body:** SPECTACLE POND  
**Access:** BOAT ACCESS ONLY  
**Location:** AVERAGE WF SITE  
**Topography:** MILD  
**Condition:** 80                   **Frontage Feet:** 80  
**Notes:** part swampy wf



**Map Lot Sub:** 00018A 0000IP 000018  
**Location:** INDIAN POINT ROAD  
**Owner:** MIRANDA, FRANCES A  
**Waterfront Value:** \$ 24,800  
**Water Body:** NEWFOUND LAKE  
**Access:** WATER ACCESS ONLY  
**Location:** ROCKY SHORE  
**Topography:** MILD  
**Condition:** 100                      **Frontage Feet:** 24  
**Notes:** WF



**Map Lot Sub:** 000018 000016 000000  
**Location:** WEST SHORE ROAD  
**Owner:** MILLER, KEVIN D.  
**Waterfront Value:** \$ 25,800  
**Water Body:** NEWFOUND LAKE  
**Access:** NON-BLD NEWFOUND  
**Location:** AVERAGE WF SITE  
**Topography:** ROLLING  
**Condition:** 10                      **Frontage Feet:** 72  
**Notes:** CTD WET WF



**Map Lot Sub:** 000024 000012 000000  
**Location:** 207 SPECTACLE POND  
**Owner:** MARTEL, THERESA J REV TRUST  
**Waterfront Value:** \$ 25,900  
**Water Body:** SPECTACLE POND  
**Access:** BOAT ACCESS ONLY  
**Location:** AVERAGE WF SITE  
**Topography:** ROLLING  
**Condition:** 100                      **Frontage Feet:** 40  
**Notes:** WF



**Map Lot Sub:** 000024 000011 000000  
**Location:** 201 SPECTACLE POND  
**Owner:** WILLIAMS, CRAIG T  
**Waterfront Value:** \$ 27,600  
**Water Body:** SPECTACLE POND  
**Access:** BOAT ACCESS ONLY  
**Location:** AVERAGE WF SITE  
**Topography:** MODERATE  
**Condition:** 100                      **Frontage Feet:** 300  
**Notes:** WF



**Map Lot Sub:** 000024 000003 000000  
**Location:** 223 SPECTACLE POND  
**Owner:** DOWNEY, ROBERT & PHYLLIS  
**Waterfront Value:** \$ 30,400  
**Water Body:** SPECTACLE POND  
**Access:** BOAT ACCESS ONLY  
**Location:** AVERAGE WF SITE  
**Topography:** MILD  
**Condition:** 100                      **Frontage Feet:** 100  
**Notes:** WF



**Map Lot Sub:** 000014 000009 000000  
**Location:** 305 SPECTACLE POND  
**Owner:** BLAKE, TRISTAN E  
**Waterfront Value:** \$ 32,000  
**Water Body:** SPECTACLE POND  
**Access:** BOAT ACCESS ONLY  
**Location:** BEACH  
**Topography:** MILD  
**Condition:** 100                      **Frontage Feet:** 80  
**Notes:** WF



**Map Lot Sub:** 000014 000013 000000  
**Location:** 277 SPECTACLE POND  
**Owner:** LAWRENCE, PETER G.  
**Waterfront Value:** \$ 33,100  
**Water Body:** SPECTACLE POND  
**Access:** BOAT ACCESS ONLY  
**Location:** AVERAGE WF SITE  
**Topography:** MILD  
**Condition:** 100                      **Frontage Feet:** 145  
**Notes:** WF



**Map Lot Sub:** 000014 000012 000000  
**Location:** 289 SPECTACLE POND  
**Owner:** MARCUS, DAVID E.  
**Waterfront Value:** \$ 34,400  
**Water Body:** SPECTACLE POND  
**Access:** BOAT ACCESS ONLY  
**Location:** AVERAGE WF SITE  
**Topography:** MILD  
**Condition:** 100                      **Frontage Feet:** 250  
**Notes:** WF



**Map Lot Sub:** 000024 000005 000000  
**Location:** 235 SPECTACLE POND  
**Owner:** GODBOUT, DAVID W  
**Waterfront Value:** \$ 34,700  
**Water Body:** SPECTACLE POND  
**Access:** BOAT ACCESS ONLY  
**Location:** AVERAGE WF SITE  
**Topography:** MILD  
**Condition:** 100                      **Frontage Feet:** 283  
**Notes:** WF



**Map Lot Sub:** 00019A 0000BW 000039  
**Location:** 18 BEACHWOOD ROAD  
**Owner:** FLEURY, JOHN P  
**Waterfront Value:** \$ 37,500  
**Water Body:** NEWFOUND LAKE  
**Access:** BEACHWOOD WA ONLY  
**Location:** UNDEVELOPED  
**Topography:** MILD  
**Condition:** 100                      **Frontage Feet:** 197  
**Notes:** WF



**Map Lot Sub:** 00017A 000003 000000  
**Location:** 153 NORTH SHORE ROAD  
**Owner:** DELISLE, RONALD  
**Waterfront Value:** \$ 39,400  
**Water Body:** COCKERMOUTH RIVER  
**Access:** GOOD  
**Location:** AVERAGE WF SITE  
**Topography:** MILD  
**Condition:** 100                      **Frontage Feet:** 50  
**Notes:** EST WF/RF FF



**Map Lot Sub:** 000007 000016 000000  
**Location:** 5 SUNSET DRIVE  
**Owner:** PAMELA HOLIHAN  
**Waterfront Value:** \$ 41,400  
**Water Body:** NEWFOUND LAKE  
**Access:** WATER ACCESS ONLY  
**Location:** BEACH  
**Topography:** MILD  
**Condition:** 40                      **Frontage Feet:** 83  
**Notes:** DTW WF



**Map Lot Sub:** 000007 000017 000000  
**Location:** 7 SUNSET DRIVE  
**Owner:** LOMBARDO, JOSEPH D  
**Waterfront Value:** \$ 41,400  
**Water Body:** NEWFOUND LAKE  
**Access:** WATER ACCESS ONLY  
**Location:** BEACH  
**Topography:** MILD  
**Condition:** 40                      **Frontage Feet:** 83  
**Notes:** DTW WF



**Map Lot Sub:** 00019A 0000BW 000010  
**Location:** OAK LANE  
**Owner:** EGSGARD, JENNIFER L.  
**Waterfront Value:** \$ 75,000  
**Water Body:** NEWFOUND LAKE  
**Access:** BEACHWOOD WA ONLY  
**Location:** BEACH  
**Topography:** MILD  
**Condition:** 100                      **Frontage Feet:** 197  
**Notes:** WF



**Map Lot Sub:** 00019A 0000BW 000011  
**Location:** 55 BEACHWOOD ROAD  
**Owner:** LEAHY, KATHLEEN  
**Waterfront Value:** \$ 75,000  
**Water Body:** NEWFOUND LAKE  
**Access:** BEACHWOOD WA ONLY  
**Location:** BEACH  
**Topography:** MILD  
**Condition:** 100                      **Frontage Feet:** 197  
**Notes:** WF

|                            | Date     | Book/Page | Type | Price     |
|----------------------------|----------|-----------|------|-----------|
| <b>Most Recent Sale:</b>   | 06/12/14 | 4061/0376 | Q I  | \$200,000 |
| <b>Current Assessment:</b> |          |           |      | \$197,200 |



**Map Lot Sub:** 00019A 0000BW 000012  
**Location:** 3 BIRCH LANE  
**Owner:** ZAMPINE, PETER B.  
**Waterfront Value:** \$ 75,000  
**Water Body:** NEWFOUND LAKE  
**Access:** BEACHWOOD WA ONLY  
**Location:** BEACH  
**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:** \$ 75,000  
**Water Body:** NEWFOUND LAKE  
**Access:** BEACHWOOD WA ONLY  
**Location:** BEACH  
**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:** \$ 75,000  
**Water Body:** NEWFOUND LAKE  
**Access:** BEACHWOOD WA ONLY  
**Location:** BEACH  
**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:** \$ 75,000  
**Water Body:** NEWFOUND LAKE  
**Access:** BEACHWOOD WA ONLY  
**Location:** BEACH  
**Topography:** MILD  
**Condition:** 100                      **Frontage Feet:** 197  
**Notes:** WF



**Map Lot Sub:** 00019A 0000BW 000016  
**Location:** 16 BIRCH LANE  
**Owner:** O'BRIEN, MICHAEL & KENNA  
**Waterfront Value:** \$ 75,000  
**Water Body:** NEWFOUND LAKE  
**Access:** BEACHWOOD WA ONLY  
**Location:** BEACH  
**Topography:** MILD  
**Condition:** 100                      **Frontage Feet:** 197  
**Notes:** WF





**Map Lot Sub:** 00019A 0000BW 000017  
**Location:** 12 BIRCH LANE  
**Owner:** MIDDLETON, JR, RAYMOND  
**Waterfront Value:** \$ 75,000  
**Water Body:** NEWFOUND LAKE  
**Access:** BEACHWOOD WA ONLY  
**Location:** BEACH  
**Topography:** MILD  
**Condition:** 100                      **Frontage Feet:** 197  
**Notes:** WF



**Map Lot Sub:** 00019A 0000BW 000018  
**Location:** 8 BIRCH LANE  
**Owner:** PAUL, DAVID M  
**Waterfront Value:** \$ 75,000  
**Water Body:** NEWFOUND LAKE  
**Access:** BEACHWOOD WA ONLY  
**Location:** BEACH  
**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:** \$ 75,000  
**Water Body:** NEWFOUND LAKE  
**Access:** BEACHWOOD WA ONLY  
**Location:** BEACH  
**Topography:** MILD  
**Condition:** 100                      **Frontage Feet:** 197  
**Notes:** WF



**Map Lot Sub:** 00019A 0000BW 000020  
**Location:** BEACHWOOD ROAD  
**Owner:** MOONEY, WILLIAM D.  
**Waterfront Value:** \$ 75,000  
**Water Body:** NEWFOUND LAKE  
**Access:** BEACHWOOD WA ONLY  
**Location:** BEACH  
**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:** \$ 75,000  
**Water Body:** NEWFOUND LAKE  
**Access:** BEACHWOOD WA ONLY  
**Location:** BEACH  
**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:** \$ 75,000  
**Water Body:** NEWFOUND LAKE  
**Access:** BEACHWOOD WA ONLY  
**Location:** BEACH  
**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:** \$ 75,000  
**Water Body:** NEWFOUND LAKE  
**Access:** BEACHWOOD WA ONLY  
**Location:** BEACH  
**Topography:** MILD  
**Condition:** 100                      **Frontage Feet:** 197  
**Notes:** WF



**Map Lot Sub:** 00019A 0000BW 000024  
**Location:** 20 BIRCH LANE  
**Owner:** KOWALSKI, DONNA - TRUSTEE  
**Waterfront Value:** \$ 75,000  
**Water Body:** NEWFOUND LAKE  
**Access:** BEACHWOOD WA ONLY  
**Location:** BEACH  
**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:** \$ 75,000  
**Water Body:** NEWFOUND LAKE  
**Access:** BEACHWOOD WA ONLY  
**Location:** BEACH  
**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:** \$ 75,000  
**Water Body:** NEWFOUND LAKE  
**Access:** BEACHWOOD WA ONLY  
**Location:** BEACH  
**Topography:** MILD  
**Condition:** 100                      **Frontage Feet:** 197  
**Notes:** WF

|                            | Date     | Book/Page | Type | Price     |
|----------------------------|----------|-----------|------|-----------|
| <b>Most Recent Sale:</b>   | 07/14/16 | 4219/763  | Q I  | \$210,000 |
| <b>Current Assessment:</b> |          |           |      | \$215,100 |



**Map Lot Sub:** 00019A 0000BW 000028  
**Location:** 34 BEACHWOOD ROAD  
**Owner:** WISE, MICHAEL J.  
**Waterfront Value:** \$ 75,000  
**Water Body:** NEWFOUND LAKE  
**Access:** BEACHWOOD WA ONLY  
**Location:** BEACH  
**Topography:** MILD  
**Condition:** 100                      **Frontage Feet:** 197  
**Notes:** WF



**Map Lot Sub:** 00019A 0000BW 000029  
**Location:** 32 BEACHWOOD ROAD  
**Owner:** FLYNN, ROBERTA K  
**Waterfront Value:** \$ 75,000  
**Water Body:** NEWFOUND LAKE  
**Access:** BEACHWOOD WA ONLY  
**Location:** BEACH  
**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:** \$ 75,000  
**Water Body:** NEWFOUND LAKE  
**Access:** BEACHWOOD WA ONLY  
**Location:** BEACH  
**Topography:** MILD  
**Condition:** 100                      **Frontage Feet:** 197  
**Notes:** WF



**Map Lot Sub:** 00019A 0000BW 000031  
**Location:** 31 BIRCH LANE  
**Owner:** ROY LIVING TRUST  
**Waterfront Value:** \$ 75,000  
**Water Body:** NEWFOUND LAKE  
**Access:** BEACHWOOD WA ONLY  
**Location:** BEACH  
**Topography:** MILD  
**Condition:** 100                      **Frontage Feet:** 197  
**Notes:** WF



**Map Lot Sub:** 00019A 0000BW 000032  
**Location:** 37 BIRCH LANE  
**Owner:** MARCIELLO, MICHAEL  
**Waterfront Value:** \$ 75,000  
**Water Body:** NEWFOUND LAKE  
**Access:** BEACHWOOD WA ONLY  
**Location:** BEACH  
**Topography:** MILD  
**Condition:** 100                      **Frontage Feet:** 197  
**Notes:** WF



**Map Lot Sub:** 00019A 0000BW 000033  
**Location:** 41 BIRCH LANE  
**Owner:** DOVE, BRIAN  
**Waterfront Value:** \$ 75,000  
**Water Body:** NEWFOUND LAKE  
**Access:** BEACHWOOD WA ONLY  
**Location:** BEACH  
**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:** \$ 75,000  
**Water Body:** NEWFOUND LAKE  
**Access:** BEACHWOOD WA ONLY  
**Location:** BEACH  
**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:** \$ 75,000  
**Water Body:** NEWFOUND LAKE  
**Access:** BEACHWOOD WA ONLY  
**Location:** BEACH  
**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:** \$ 75,000  
**Water Body:** NEWFOUND LAKE  
**Access:** BEACHWOOD WA ONLY  
**Location:** BEACH  
**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:** \$ 75,000  
**Water Body:** NEWFOUND LAKE  
**Access:** BEACHWOOD WA ONLY  
**Location:** BEACH  
**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:** \$ 75,000  
**Water Body:** NEWFOUND LAKE  
**Access:** BEACHWOOD WA ONLY  
**Location:** BEACH  
**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:** \$ 75,000  
**Water Body:** NEWFOUND LAKE  
**Access:** BEACHWOOD WA ONLY  
**Location:** BEACH  
**Topography:** MILD  
**Condition:** 100                      **Frontage Feet:** 197  
**Notes:** WF



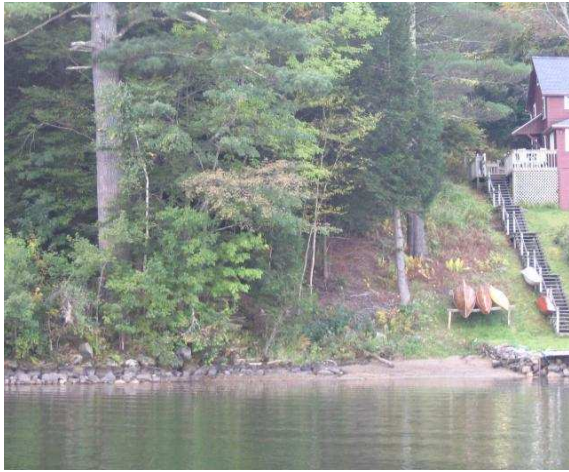
**Map Lot Sub:** 00019A 0000BW 00023B  
**Location:** 38 BEACHWOOD ROAD  
**Owner:** MOONEY, CYNTHIA E.  
**Waterfront Value:** \$ 75,000  
**Water Body:** NEWFOUND LAKE  
**Access:** BEACHWOOD WA ONLY  
**Location:** BEACH  
**Topography:** MILD  
**Condition:** 100                      **Frontage Feet:** 197  
**Notes:** WF



**Map Lot Sub:** 000018 000007 000000  
**Location:** 142 WEST SHORE ROAD  
**Owner:** BURTON TRUSTEE, PAULINE L  
**Waterfront Value:** \$ 76,500  
**Water Body:** NEWFOUND LAKE  
**Access:** AVERAGE  
**Location:** ROCKY SHORE  
**Topography:** ROLLING  
**Condition:** 100                      **Frontage Feet:** 10  
**Notes:** WF



**Map Lot Sub:** 000018 000009 000000  
**Location:** 156 WEST SHORE ROAD  
**Owner:** HILLIER TRUSTEE, JEFFREY A  
**Waterfront Value:** \$ 76,500  
**Water Body:** NEWFOUND LAKE  
**Access:** AVERAGE  
**Location:** ROCKY SHORE  
**Topography:** ROLLING  
**Condition:** 100                   **Frontage Feet:** 6  
**Notes:** WF



**Map Lot Sub:** 000018 000010 000000  
**Location:** 160 WEST SHORE ROAD  
**Owner:** LAHEY, GARRY J.  
**Waterfront Value:** \$ 76,500  
**Water Body:** NEWFOUND LAKE  
**Access:** AVERAGE  
**Location:** ROCKY SHORE  
**Topography:** ROLLING  
**Condition:** 100                   **Frontage Feet:** 6  
**Notes:** WF



**Map Lot Sub:** 000007 0000SG 001-07  
**Location:** 467 NORTH SHORE ROAD  
**Owner:** O'BRIEN, MICHAEL  
**Waterfront Value:** \$ 78,800  
**Water Body:** NEWFOUND LAKE  
**Access:** STONE GATE WATER ACC  
**Location:** BEACH  
**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:** \$ 78,800  
**Water Body:** NEWFOUND LAKE  
**Access:** STONE GATE WATER ACC  
**Location:** BEACH  
**Topography:** LEVEL  
**Condition:** 60                   **Frontage Feet:** 335  
**Notes:** SPLIT BY RD WF



**Map Lot Sub:** 000007 0000SG 011-07  
**Location:** 14 COOPER ROAD  
**Owner:** LUCAS, GARY J  
**Waterfront Value:** \$ 78,800  
**Water Body:** NEWFOUND LAKE  
**Access:** STONE GATE WATER ACC  
**Location:** BEACH  
**Topography:** MILD  
**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:** \$ 78,800  
**Water Body:** NEWFOUND LAKE  
**Access:** STONE GATE WATER ACC  
**Location:** BEACH  
**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:** \$ 78,800  
**Water Body:** NEWFOUND LAKE  
**Access:** STONE GATE WATER ACC  
**Location:** BEACH  
**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:** \$ 78,800  
**Water Body:** NEWFOUND LAKE  
**Access:** STONE GATE WATER ACC  
**Location:** BEACH  
**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:** \$ 78,800  
**Water Body:** NEWFOUND LAKE  
**Access:** STONE GATE WATER ACC  
**Location:** BEACH  
**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:** \$ 78,800  
**Water Body:** NEWFOUND LAKE  
**Access:** STONE GATE WATER ACC  
**Location:** BEACH  
**Topography:** LEVEL  
**Condition:** 60                      **Frontage Feet:** 335  
**Notes:** SPLIT BY RD WF

|                            | <b>Date</b> | <b>Book/Page</b> | <b>Type</b> | <b>Price</b> |
|----------------------------|-------------|------------------|-------------|--------------|
| <b>Most Recent Sale:</b>   | 10/25/13    | 4021/0361        | Q I         | \$254,000    |
| <b>Current Assessment:</b> |             |                  |             | \$251,000    |



**Map Lot Sub:** 000008 0000SG 000003  
**Location:** STONEY BROOK ROAD  
**Owner:** GEIB, GLADYS G. TRUST  
**Waterfront Value:** \$ 78,800  
**Water Body:** NEWFOUND LAKE  
**Access:** STONE GATE WATER ACC  
**Location:** BEACH  
**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:** \$ 78,800  
**Water Body:** NEWFOUND LAKE  
**Access:** STONE GATE WATER ACC  
**Location:** BEACH  
**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:** \$ 78,800  
**Water Body:** NEWFOUND LAKE  
**Access:** STONE GATE WATER ACC  
**Location:** BEACH  
**Topography:** LEVEL  
**Condition:** 60                      **Frontage Feet:** 335  
**Notes:** SPLIT BY RD WF



**Map Lot Sub:** 000008 0000SG 000007  
**Location:** 11 STONEY BROOK ROAD  
**Owner:** WITMAN, MARY ELLEN, TRUSTEE  
**Waterfront Value:** \$ 78,800  
**Water Body:** NEWFOUND LAKE  
**Access:** STONE GATE WATER ACC  
**Location:** BEACH  
**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:** \$ 78,800  
**Water Body:** NEWFOUND LAKE  
**Access:** STONE GATE WATER ACC  
**Location:** BEACH  
**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:** \$ 78,800  
**Water Body:** NEWFOUND LAKE  
**Access:** STONE GATE WATER ACC  
**Location:** BEACH  
**Topography:** LEVEL  
**Condition:** 60                      **Frontage Feet:** 335  
**Notes:** SPLIT BY RD WF



**Map Lot Sub:** 000008 0000SG 000010  
**Location:** 20 COOPER ROAD  
**Owner:** NICHOLSON TRUST, BARBARA A  
**Waterfront Value:** \$ 78,800  
**Water Body:** NEWFOUND LAKE  
**Access:** STONE GATE WATER ACC  
**Location:** BEACH  
**Topography:** LEVEL  
**Condition:** 60                      **Frontage Feet:** 335  
**Notes:** SPLIT BY RD WF



**Map Lot Sub:** 000008 0000SG 000017  
**Location:** 24 STONEY BROOK ROAD  
**Owner:** REMLIN, CHRISTOPHER J  
**Waterfront Value:** \$ 78,800  
**Water Body:** NEWFOUND LAKE  
**Access:** STONE GATE WATER ACC  
**Location:** BEACH  
**Topography:** LEVEL  
**Condition:** 60                      **Frontage Feet:** 335  
**Notes:** SPLIT BY RD WF



**Map Lot Sub:** 000008 0000SG 000018  
**Location:** 18 STONEY BROOK ROAD  
**Owner:** VERMOUTH, MICHAEL V & SANDRA G  
**Waterfront Value:** \$ 78,800  
**Water Body:** NEWFOUND LAKE  
**Access:** STONE GATE WATER ACC  
**Location:** BEACH  
**Topography:** LEVEL  
**Condition:** 60                      **Frontage Feet:** 335  
**Notes:** SPLIT BY RD WF



**Map Lot Sub:** 000007 000009 000000  
**Location:** 145 SOUTH MAYHEW TURNPIK  
**Owner:** COLLINS, BRIAN J., TRUSTEE  
**Waterfront Value:** \$ 89,700  
**Water Body:** NEWFOUND LAKE  
**Access:** WATER ACCESS ONLY  
**Location:** BEACH  
**Topography:** MILD  
**Condition:** 80                      **Frontage Feet:** 83  
**Notes:** DTW WF



**Map Lot Sub:** 000007 000011 000000  
**Location:** 19 MERRILL ROAD  
**Owner:** BERNACHE, KATHRYN JULIE MAFER  
**Waterfront Value:** \$ 89,700  
**Water Body:** NEWFOUND LAKE  
**Access:** WATER ACCESS ONLY  
**Location:** BEACH  
**Topography:** MILD  
**Condition:** 80                      **Frontage Feet:** 83  
**Notes:** DTW WF



**Map Lot Sub:** 000007 000012 000000  
**Location:** 17 MERRILL ROAD  
**Owner:** MOREL, ALBERT P  
**Waterfront Value:** \$ 89,700  
**Water Body:** NEWFOUND LAKE  
**Access:** WATER ACCESS ONLY  
**Location:** BEACH  
**Topography:** MILD  
**Condition:** 80                      **Frontage Feet:** 83  
**Notes:** DTW WF



**Map Lot Sub:** 00018A 000013 000005  
**Location:** 13 INDIAN POINT ROAD  
**Owner:** CONNOR, ROBIN R  
**Waterfront Value:** \$ 90,800  
**Water Body:** NEWFOUND LAKE  
**Access:** WATER ACCESS ONLY  
**Location:** PART ROCKY SHORE  
**Topography:** MODERATE  
**Condition:** 100                      **Frontage Feet:** 240  
**Notes:** ALSO DTW WF



**Map Lot Sub:** 000006 000014 000000  
**Location:** 179 SOUTH MAYHEW TURNPIK  
**Owner:** DAVIS, ROBERT A  
**Waterfront Value:** \$ 95,600  
**Water Body:** NEWFOUND LAKE  
**Access:** WATER ACCESS ONLY  
**Location:** BEACH  
**Topography:** LEVEL  
**Condition:** 100                      **Frontage Feet:** 50  
**Notes:** WF



**Map Lot Sub:** 000008 000011 000001  
**Location:** 37 COOPER ROAD  
**Owner:** ALWARD, DANA J -TRUSTEE  
**Waterfront Value:** \$ 96,500  
**Water Body:** NEWFOUND LAKE  
**Access:** WATER ACCESS ONLY  
**Location:** BEACH  
**Topography:** LEVEL  
**Condition:** 65                   **Frontage Feet:** 250  
**Notes:** DTW WF



**Map Lot Sub:** 000008 000011 000002  
**Location:** 17 COOPER ROAD  
**Owner:** RIVARD, MICHAEL D.  
**Waterfront Value:** \$ 96,500  
**Water Body:** NEWFOUND LAKE  
**Access:** WATER ACCESS ONLY  
**Location:** BEACH  
**Topography:** LEVEL  
**Condition:** 65                   **Frontage Feet:** 250  
**Notes:** DTW WF



**Map Lot Sub:** 000008 000011 000003  
**Location:** 15 COOPER ROAD  
**Owner:** ORLANDER, JAY D.  
**Waterfront Value:** \$ 96,500  
**Water Body:** NEWFOUND LAKE  
**Access:** WATER ACCESS ONLY  
**Location:** BEACH  
**Topography:** LEVEL  
**Condition:** 65                   **Frontage Feet:** 250  
**Notes:** DTW WF



**Map Lot Sub:** 000007 0000HP 000021  
**Location:** 370 NORTH SHORE ROAD  
**Owner:** SCHOFIELD, JR., CHARLES M.  
**Waterfront Value:** \$ 99,600  
**Water Body:** NEWFOUND LAKE  
**Access:** WATER ACCESS ONLY  
**Location:** BEACH  
**Topography:** MILD  
**Condition:** 100                   **Frontage Feet:** 66  
**Notes:** WF



**Map Lot Sub:** 00018A 0000IP 000019  
**Location:** 49 INDIAN POINT ROAD  
**Owner:** MIRANDA, FRANCES A  
**Waterfront Value:** \$ 105,000  
**Water Body:** NEWFOUND LAKE  
**Access:** WATER ACCESS ONLY  
**Location:** PART ROCKY SHORE  
**Topography:** MILD  
**Condition:** 100                   **Frontage Feet:** 175  
**Notes:** WF



**Map Lot Sub:** 00018A 0000IP 000020  
**Location:** 51 INDIAN POINT ROAD  
**Owner:** HALLORAN, MICHAEL V.  
**Waterfront Value:** \$ 105,000  
**Water Body:** NEWFOUND LAKE  
**Access:** WATER ACCESS ONLY  
**Location:** PART ROCKY SHORE  
**Topography:** MILD  
**Condition:** 100                   **Frontage Feet:** 175  
**Notes:** WF



**Map Lot Sub:** 000007 0000HP 000023  
**Location:** 382 NORTH SHORE ROAD  
**Owner:** PLATT, CHARLES IV, TRUSTEE  
**Waterfront Value:** \$ 105,600  
**Water Body:** NEWFOUND LAKE  
**Access:** WATER ACCESS ONLY  
**Location:** BEACH  
**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:** \$ 105,600  
**Water Body:** NEWFOUND LAKE  
**Access:** WATER ACCESS ONLY  
**Location:** BEACH  
**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:** \$ 105,600  
**Water Body:** NEWFOUND LAKE  
**Access:** WATER ACCESS ONLY  
**Location:** BEACH  
**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:** \$ 105,600  
**Water Body:** NEWFOUND LAKE  
**Access:** WATER ACCESS ONLY  
**Location:** BEACH  
**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:** \$ 105,600  
**Water Body:** NEWFOUND LAKE  
**Access:** WATER ACCESS ONLY  
**Location:** BEACH  
**Topography:** MILD  
**Condition:** 100                      **Frontage Feet:** 75  
**Notes:** WF



**Map Lot Sub:** 000007 0000HP 000032  
**Location:** 22 CRESCENT LANE  
**Owner:** LONSKE, 2001 TRUST, QUINTEN T.  
**Waterfront Value:** \$ 105,600  
**Water Body:** NEWFOUND LAKE  
**Access:** WATER ACCESS ONLY  
**Location:** BEACH  
**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:** \$ 105,600  
**Water Body:** NEWFOUND LAKE  
**Access:** WATER ACCESS ONLY  
**Location:** BEACH  
**Topography:** MILD  
**Condition:** 100                      **Frontage Feet:** 75  
**Notes:** WF



**Map Lot Sub:** 000007 0000HP 00004A  
**Location:** 22 HEMLOCK LANE  
**Owner:** PHILLIPS, CAROL  
**Waterfront Value:** \$ 105,600  
**Water Body:** NEWFOUND LAKE  
**Access:** WATER ACCESS ONLY  
**Location:** BEACH  
**Topography:** MILD  
**Condition:** 100                      **Frontage Feet:** 75  
**Notes:** WF



**Map Lot Sub:** 000005 000002 000000  
**Location:** 435 SOUTH MAYHEW TURNPIK  
**Owner:** FIVE SISTERS, LLC  
**Waterfront Value:** \$ 120,000  
**Water Body:** NEWFOUND LAKE  
**Access:** WATER ACCESS ONLY  
**Location:** BEACH  
**Topography:** MILD  
**Condition:** 100                      **Frontage Feet:** 120  
**Notes:** WA WF



**Map Lot Sub:** 000007 000034 000001  
**Location:** 8 EVANS ROAD  
**Owner:** BRUNI, ROBERT J - TRUSTEE  
**Waterfront Value:** \$ 120,000  
**Water Body:** NEWFOUND LAKE  
**Access:** WATER ACCESS ONLY  
**Location:** BEACH  
**Topography:** MILD  
**Condition:** 100                      **Frontage Feet:** 121  
**Notes:** WF





**Map Lot Sub:** 000007 000034 000002  
**Location:** 18 EVANS ROAD  
**Owner:** EDWARDS, THOMAS  
**Waterfront Value:** \$ 120,000  
**Water Body:** NEWFOUND LAKE  
**Access:** WATER ACCESS ONLY  
**Location:** BEACH  
**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:** \$ 120,000  
**Water Body:** NEWFOUND LAKE  
**Access:** WATER ACCESS ONLY  
**Location:** BEACH  
**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:** \$ 120,000  
**Water Body:** NEWFOUND LAKE  
**Access:** WATER ACCESS ONLY  
**Location:** BEACH  
**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:** \$ 120,000  
**Water Body:** NEWFOUND LAKE  
**Access:** WATER ACCESS ONLY  
**Location:** BEACH  
**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:** \$ 120,000  
**Water Body:** NEWFOUND LAKE  
**Access:** WATER ACCESS ONLY  
**Location:** BEACH  
**Topography:** MILD  
**Condition:** 100                      **Frontage Feet:** 121  
**Notes:** WF



**Map Lot Sub:** 000007 000035 000000  
**Location:** 454 NORTH SHORE ROAD  
**Owner:** FINN, ROBERT J.  
**Waterfront Value:** \$ 120,000  
**Water Body:** NEWFOUND LAKE  
**Access:** WATER ACCESS ONLY  
**Location:** BEACH  
**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:** \$ 120,000  
**Water Body:** NEWFOUND LAKE  
**Access:** WATER ACCESS ONLY  
**Location:** BEACH  
**Topography:** MILD  
**Condition:** 100                      **Frontage Feet:** 100  
**Notes:** WF

|                            | Date     | Book/Page | Type | Price     |
|----------------------------|----------|-----------|------|-----------|
| <b>Most Recent Sale:</b>   | 08/19/14 | 4077/0417 | Q I  | \$411,000 |
| <b>Current Assessment:</b> |          |           |      | \$403,800 |



**Map Lot Sub:** 00019A 000028 000000  
**Location:** 30 CRYSTAL SPRINGS ROAD  
**Owner:** NIEJADLIK, PAUL T.  
**Waterfront Value:** \$ 120,000  
**Water Body:** NEWFOUND LAKE  
**Access:** WATER ACCESS ONLY  
**Location:** BEACH  
**Topography:** MILD  
**Condition:** 100                      **Frontage Feet:** 100  
**Notes:** WF



**Map Lot Sub:** 000017 000010 000000  
**Location:** 50 NORTH SHORE ROAD  
**Owner:** AUDUBON SOCIETY OF NH  
**Waterfront Value:** \$ 127,500  
**Water Body:** NEWFOUND LAKE  
**Access:** WATER ACCESS ONLY  
**Location:** GOOD WF SITE  
**Topography:** MILD  
**Condition:** 100                      **Frontage Feet:** 200  
**Notes:** WA WF



**Map Lot Sub:** 00019A 000023 000000  
**Location:** 36 CRYSTAL SPRINGS ROAD  
**Owner:** NOGEOLO, A MILES & GERALDINE C  
**Waterfront Value:** \$ 127,500  
**Water Body:** NEWFOUND LAKE  
**Access:** WATER ACCESS ONLY  
**Location:** BEACH  
**Topography:** LEVEL  
**Condition:** 100                      **Frontage Feet:** 145  
**Notes:** SANDY BEACH WF



**Map Lot Sub:** 000007 0000SG 021-07  
**Location:** 22 STONE GATE ROAD  
**Owner:** GILLERY, THOMAS E.  
**Waterfront Value:** \$ 135,000  
**Water Body:** NEWFOUND LAKE  
**Access:** STONE GATE WATER ACC  
**Location:** BEACH  
**Topography:** LEVEL  
**Condition:** 100                      **Frontage Feet:** 335  
**Notes:** WF



**Map Lot Sub:** 00018A 000013 00006A  
**Location:** 11 INDIAN POINT ROAD  
**Owner:** SAROS, ILEANA N.  
**Waterfront Value:** \$ 150,000  
**Water Body:** NEWFOUND LAKE  
**Access:** FAIR WF  
**Location:** ROCKY SHORE  
**Topography:** MODERATE  
**Condition:** 40                      **Frontage Feet:** 100  
**Notes:** DTW WF



**Map Lot Sub:** 00018A 000013 00006B  
**Location:** 33 INDIAN POINT ROAD  
**Owner:** SALERNO, ANTHONY M & CATHRINE  
**Waterfront Value:** \$ 150,000  
**Water Body:** NEWFOUND LAKE  
**Access:** FAIR WF  
**Location:** ROCKY SHORE  
**Topography:** MODERATE  
**Condition:** 40                      **Frontage Feet:** 101  
**Notes:** DTW WF



**Map Lot Sub:** 00017A 000013 000000  
**Location:** LAKESHORE DRIVE  
**Owner:** SPERANZA FAMILY REALTY TRUST  
**Waterfront Value:** \$ 186,800  
**Water Body:** NEWFOUND LAKE  
**Access:** AVERAGE  
**Location:** UNDEVELOPED  
**Topography:** LEVEL  
**Condition:** 85                      **Frontage Feet:** 40  
**Notes:** NEXT TO TOWN BEACH



**Map Lot Sub:** 00019A 000011 0000H1  
**Location:** 26 OAK LANE  
**Owner:** APREA, MADELINE B.  
**Waterfront Value:** \$ 187,500  
**Water Body:** NEWFOUND LAKE  
**Access:** BEACHWOOD II(1/3RDS)  
**Location:** BEACH  
**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:** \$ 187,500  
**Water Body:** NEWFOUND LAKE  
**Access:** BEACHWOOD II(1/3RDS)  
**Location:** BEACH  
**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:** \$ 187,500  
**Water Body:** NEWFOUND LAKE  
**Access:** BEACHWOOD II(1/3RDS)  
**Location:** BEACH  
**Topography:** MILD  
**Condition:** 100                      **Frontage Feet:** 197  
**Notes:** WF



**Map Lot Sub:** 000018 000015 000000  
**Location:** 139 WEST SHORE ROAD  
**Owner:** RIFENBURG, JOYCE - TRUSTEE  
**Waterfront Value:** \$ 204,600  
**Water Body:** NEWFOUND LAKE  
**Access:** AVERAGE  
**Location:** AVERAGE WF SITE  
**Topography:** ROLLING  
**Condition:** 98                      **Frontage Feet:** 28  
**Notes:** DTW WF



**Map Lot Sub:** 000018 0000HS 000003  
**Location:** WEST SHORE ROAD  
**Owner:** CAHILL, JOHN P.  
**Waterfront Value:** \$ 206,300  
**Water Body:** NEWFOUND LAKE  
**Access:** AVERAGE  
**Location:** UNDEVELOPED  
**Topography:** ROLLING  
**Condition:** 50                      **Frontage Feet:** 240  
**Notes:** SHALLOW WF  

| Date     | Book/Page | Type | Price     |
|----------|-----------|------|-----------|
| 01/09/14 | 4035/0349 | Q V  | \$249,333 |

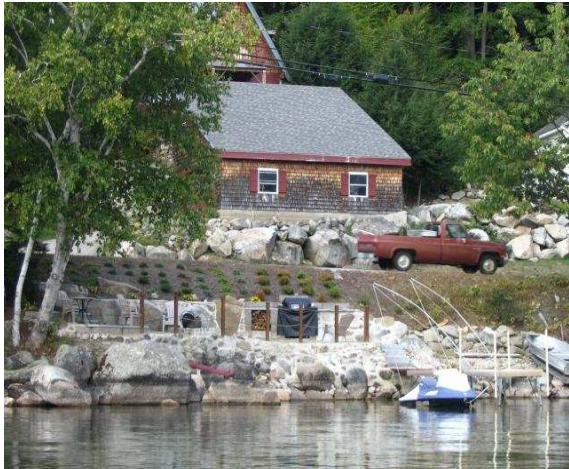
**Current Assessment:** \$248,100



**Map Lot Sub:** 000020 000010 000000  
**Location:** 528 WEST SHORE ROAD  
**Owner:** DEVIVO, LYNNE MATHESON  
**Waterfront Value:** \$ 214,200  
**Water Body:** NEWFOUND LAKE  
**Access:** SPLIT BY ROAD  
**Location:** ROCKY SHORE  
**Topography:** ROLLING  
**Condition:** 100                      **Frontage Feet:** 67  
**Notes:** WF



**Map Lot Sub:** 000020 000011 000000  
**Location:** 524 WEST SHORE ROAD  
**Owner:** TREMBLE, MATTHEW R.  
**Waterfront Value:** \$ 214,200  
**Water Body:** NEWFOUND LAKE  
**Access:** SPLIT BY ROAD  
**Location:** ROCKY SHORE  
**Topography:** ROLLING  
**Condition:** 100                   **Frontage Feet:** 67  
**Notes:** WF



**Map Lot Sub:** 000020 000012 000000  
**Location:** 522 WEST SHORE ROAD  
**Owner:** DAVIS, GERALD & KATHLEEN  
**Waterfront Value:** \$ 214,200  
**Water Body:** NEWFOUND LAKE  
**Access:** SPLIT BY ROAD  
**Location:** ROCKY SHORE  
**Topography:** ROLLING  
**Condition:** 100                   **Frontage Feet:** 67  
**Notes:** WF



**Map Lot Sub:** 000006 000017 000000  
**Location:** SOUTH MAYHEW TURNPIK  
**Owner:** LUCARELLI FAMILY TRUST OF 2012  
**Waterfront Value:** \$ 225,000  
**Water Body:** NEWFOUND LAKE  
**Access:** NON-BLD NEWFOUND  
**Location:** BEACH  
**Topography:** MILD  
**Condition:** 100                   **Frontage Feet:** 50  
**Notes:** CTD/WF



**Map Lot Sub:** 000006 0000OP 0002-A  
**Location:** ONAWAY POINT ROAD  
**Owner:** DESALVATORE, ANN - TRUSTEE  
**Waterfront Value:** \$ 225,000  
**Water Body:** NEWFOUND LAKE  
**Access:** AVERAGE  
**Location:** BEACH  
**Topography:** MILD  
**Condition:** 100                   **Frontage Feet:** 23  
**Notes:** CTD/WF



**Map Lot Sub:** 00019A 000035 000000  
**Location:** 25 CRYSTAL SPRINGS ROAD  
**Owner:** DALBY, CAROLE KATHLEEN  
**Waterfront Value:** \$ 225,000  
**Water Body:** NEWFOUND LAKE  
**Access:** SHARED WF  
**Location:** BEACH  
**Topography:** MILD  
**Condition:** 60                      **Frontage Feet:** 100  
**Notes:** DTW/SPLT BY RD WF  

| Date     | Book/Page | Type | Price     |
|----------|-----------|------|-----------|
| 08/19/14 | 4077/0422 | Q I  | \$439,000 |

**Most Recent Sale:**  
**Current Assessment:** \$389,300



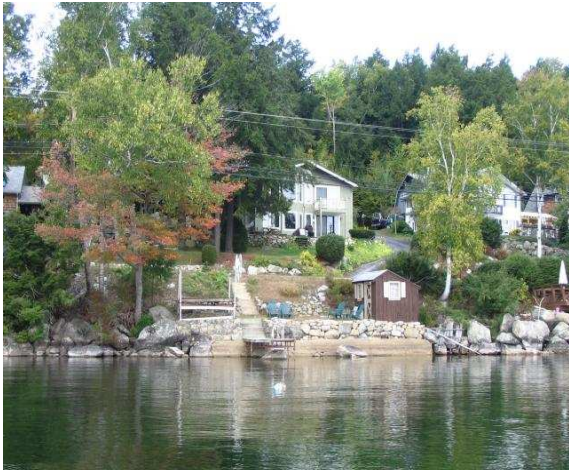
**Map Lot Sub:** 000007 0000HP 00001A  
**Location:** 6 HEMLOCK LANE  
**Owner:** CORRIGAN, PAUL R  
**Waterfront Value:** \$ 237,200  
**Water Body:** NEWFOUND LAKE  
**Access:** AVERAGE  
**Location:** PART ROCKY SHORE  
**Topography:** MILD  
**Condition:** 60                      **Frontage Feet:** 44  
**Notes:** LIM USE/ROW/WF



**Map Lot Sub:** 000006 0000OP 0003-A  
**Location:** 20 ONAWAY POINT ROAD  
**Owner:** ALLEN TRUSTEE, MARY NELL  
**Waterfront Value:** \$ 244,100  
**Water Body:** NEWFOUND LAKE  
**Access:** AVERAGE  
**Location:** BEACH  
**Topography:** LEVEL  
**Condition:** 100                      **Frontage Feet:** 30  
**Notes:** CTD/WF



**Map Lot Sub:** 000020 000008 000000  
**Location:** 534 WEST SHORE ROAD  
**Owner:** WEST, ALMA CHASE  
**Waterfront Value:** \$ 244,800  
**Water Body:** NEWFOUND LAKE  
**Access:** SPLIT BY ROAD  
**Location:** ROCKY SHORE  
**Topography:** ROLLING  
**Condition:** 100                      **Frontage Feet:** 91  
**Notes:** WF



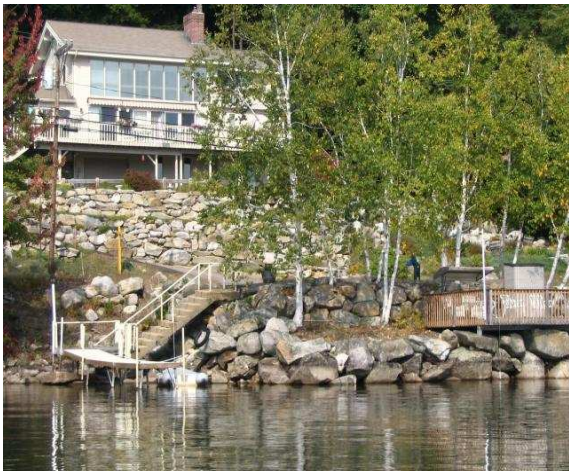
**Map Lot Sub:** 000020 000009 000000  
**Location:** 530 WEST SHORE ROAD  
**Owner:** CHASE, ANTHONY W  
**Waterfront Value:** \$ 255,000  
**Water Body:** NEWFOUND LAKE  
**Access:** SPLIT BY ROAD  
**Location:** ROCKY SHORE  
**Topography:** ROLLING  
**Condition:** 100                      **Frontage Feet:** 100  
**Notes:** VU WF



**Map Lot Sub:** 000020 000013 000000  
**Location:** 510 WEST SHORE ROAD  
**Owner:** WARFIELD, JADE  
**Waterfront Value:** \$ 255,000  
**Water Body:** NEWFOUND LAKE  
**Access:** SPLIT BY ROAD  
**Location:** ROCKY SHORE  
**Topography:** ROLLING  
**Condition:** 100                      **Frontage Feet:** 100  
**Notes:** split by road

| Date     | Book/Page | Type | Price     |
|----------|-----------|------|-----------|
| 06/05/15 | 4133/0095 | Q I  | \$416,200 |

**Most Recent Sale:**  
**Current Assessment:** \$407,000

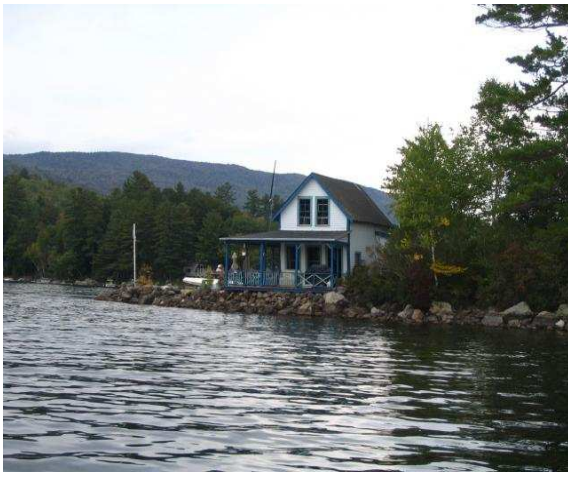


**Map Lot Sub:** 000020 000BMR 0001-2  
**Location:** 516 WEST SHORE ROAD  
**Owner:** EHLERS, NANCY R.  
**Waterfront Value:** \$ 255,000  
**Water Body:** NEWFOUND LAKE  
**Access:** SPLIT BY ROAD  
**Location:** ROCKY SHORE  
**Topography:** ROLLING  
**Condition:** 100                      **Frontage Feet:** 200  
**Notes:** VU WF



**Map Lot Sub:** 00017A 000001 000000  
**Location:** 62 LAKESHORE DRIVE  
**Owner:** GREY ROCKS LAND TRUST  
**Waterfront Value:** \$ 300,000  
**Water Body:** NEWFOUND LAKE  
**Access:** AVERAGE  
**Location:** BEACH  
**Topography:** MILD  
**Condition:** 40                      **Frontage Feet:** 100  
**Notes:** THRU TOWN BEACH





**Map Lot Sub:** 000007 000043 000000  
**Location:** LOON ISLAND  
**Owner:** WHITMAN, THOMAS E.  
**Waterfront Value:** \$ 311,000  
**Water Body:** NEWFOUND LAKE  
**Access:** BOAT ACCESS ONLY  
**Location:** ROCKY SHORE  
**Topography:** MILD  
**Condition:** 100                      **Frontage Feet:** 290  
**Notes:** WF



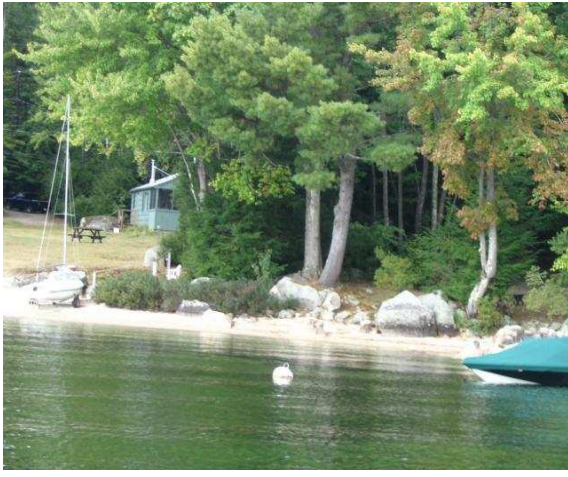
**Map Lot Sub:** 00018A 000009 000000  
**Location:** 183 WEST SHORE ROAD  
**Owner:** MILLER, MICHAEL  
**Waterfront Value:** \$ 315,000  
**Water Body:** NEWFOUND LAKE  
**Access:** AVERAGE  
**Location:** ROCKY SHORE  
**Topography:** MODERATE  
**Condition:** 100                      **Frontage Feet:** 50  
**Notes:** WF



**Map Lot Sub:** 00018A 000010 000000  
**Location:** 185 WEST SHORE ROAD  
**Owner:** GILCHRIST, ROBERT J.  
**Waterfront Value:** \$ 315,000  
**Water Body:** NEWFOUND LAKE  
**Access:** AVERAGE  
**Location:** ROCKY SHORE  
**Topography:** MODERATE  
**Condition:** 100                      **Frontage Feet:** 50  
**Notes:** WF



**Map Lot Sub:** 00019A 000020 000000  
**Location:** CRYSTAL SPRINGS ROAD  
**Owner:** MUDGE, JR., JOHN H, TRUSTEE  
**Waterfront Value:** \$ 315,000  
**Water Body:** NEWFOUND LAKE  
**Access:** AVERAGE  
**Location:** UNDEVELOPED  
**Topography:** MILD  
**Condition:** 80                      **Frontage Feet:** 100  
**Notes:** CTD SITE WF



**Map Lot Sub:** 00019A 000021 000000  
**Location:** CRYSTAL SPRINGS ROAD  
**Owner:** SYCAMORE, HUBERT D. AND NANCY  
**Waterfront Value:** \$ 327,600  
**Water Body:** NEWFOUND LAKE  
**Access:** AVERAGE  
**Location:** UNDEVELOPED  
**Topography:** MILD  
**Condition:** 100                      **Frontage Feet:** 68  
**Notes:** CTD WF



**Map Lot Sub:** 00019A 000040 000000  
**Location:** OAK LANE  
**Owner:** EGSGARD, JENNIFER L.  
**Waterfront Value:** \$ 354,900  
**Water Body:** NEWFOUND LAKE  
**Access:** AVERAGE  
**Location:** UNDEVELOPED  
**Topography:** MILD  
**Condition:** 100                      **Frontage Feet:** 81  
**Notes:** WF



**Map Lot Sub:** 00017A 000005 000001  
**Location:** 178 NORTH SHORE ROAD  
**Owner:** NEWFOUND LAKE REGION ASSOCIA  
**Waterfront Value:** \$ 363,800  
**Water Body:** NEWFOUND LAKE  
**Access:** AVERAGE  
**Location:** UNDEVELOPED  
**Topography:** MILD  
**Condition:** 40                      **Frontage Feet:** 1,500  
**Notes:** EST WF(RF) FF



**Map Lot Sub:** 00019A 0000BW 000001  
**Location:** OAK LANE  
**Owner:** EGSGARD, JENNIFER L.  
**Waterfront Value:** \$ 370,500  
**Water Body:** NEWFOUND LAKE  
**Access:** AVERAGE  
**Location:** UNDEVELOPED  
**Topography:** MILD  
**Condition:** 100                      **Frontage Feet:** 90  
**Notes:** CTD WF



**Map Lot Sub:** 00018A 0000IP 000017  
**Location:** 84 INDIAN POINT ROAD  
**Owner:** MACKAY, SCOTT W.  
**Waterfront Value:** \$ 378,000  
**Water Body:** NEWFOUND LAKE  
**Access:** AVERAGE  
**Location:** ROCKY SHORE  
**Topography:** MODERATE  
**Condition:** 100                   **Frontage Feet:** 80  
**Notes:** WF



**Map Lot Sub:** 000018 000017 000000  
**Location:** 137 WEST SHORE ROAD  
**Owner:** MILLER, KEVIN D.  
**Waterfront Value:** \$ 382,500  
**Water Body:** NEWFOUND LAKE  
**Access:** FAIR WF  
**Location:** ROCKY SHORE  
**Topography:** MODERATE  
**Condition:** 100                   **Frontage Feet:** 150  
**Notes:** WF



**Map Lot Sub:** 00019A 000002 000000  
**Location:** LILLARD LANE  
**Owner:** COLLINS CAMP CORP.  
**Waterfront Value:** \$ 390,000  
**Water Body:** NEWFOUND LAKE  
**Access:** AVERAGE  
**Location:** UNDEVELOPED  
**Topography:** MILD  
**Condition:** 100                   **Frontage Feet:** 101  
**Notes:** WF



**Map Lot Sub:** 00018A 0000IP 000014  
**Location:** 76 INDIAN POINT ROAD  
**Owner:** TROUGHTON, JOHN - TRUSTEE  
**Waterfront Value:** \$ 412,800  
**Water Body:** NEWFOUND LAKE  
**Access:** FAIR WF  
**Location:** ROCKY SHORE  
**Topography:** MILD  
**Condition:** 100                   **Frontage Feet:** 72  
**Notes:** WF



**Map Lot Sub:** 000007 000041 000000  
**Location:** 13 SANBORN DRIVE  
**Owner:** LAUX, ROBERT C. & TRACY A.  
**Waterfront Value:** \$ 420,000  
**Water Body:** NEWFOUND LAKE  
**Access:** AVERAGE  
**Location:** ROCKY SHORE  
**Topography:** MODERATE  
**Condition:** 100                      **Frontage Feet:** 180  
**Notes:** WF

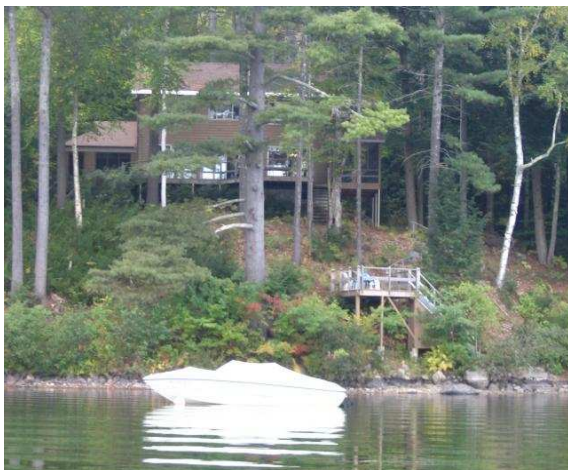


**Map Lot Sub:** 000007 0000HP 000004  
**Location:** 24 HEMLOCK LANE  
**Owner:** PHINNEY, DOROTHY B  
**Waterfront Value:** \$ 420,000  
**Water Body:** NEWFOUND LAKE  
**Access:** AVERAGE  
**Location:** ROCKY SHORE  
**Topography:** MODERATE  
**Condition:** 100                      **Frontage Feet:** 105  
**Notes:** WF



**Map Lot Sub:** 00018A 000003 000000  
**Location:** 159 WEST SHORE ROAD  
**Owner:** WOLSTENHOLME, MARC  
**Waterfront Value:** \$ 420,000  
**Water Body:** NEWFOUND LAKE  
**Access:** AVERAGE  
**Location:** ROCKY SHORE  
**Topography:** MODERATE  
**Condition:** 100                      **Frontage Feet:** 117  
**Notes:** WF

|                            | Date     | Book/Page | Type | Price     |
|----------------------------|----------|-----------|------|-----------|
| <b>Most Recent Sale:</b>   | 10/16/13 | 4018/0916 | Q I  | \$500,000 |
| <b>Current Assessment:</b> |          |           |      | \$545,100 |



**Map Lot Sub:** 00018A 000004 000000  
**Location:** 163 WEST SHORE ROAD  
**Owner:** BEYER, RICHARD H.  
**Waterfront Value:** \$ 420,000  
**Water Body:** NEWFOUND LAKE  
**Access:** AVERAGE  
**Location:** ROCKY SHORE  
**Topography:** MODERATE  
**Condition:** 100                      **Frontage Feet:** 171  
**Notes:** WF



**Map Lot Sub:** 00018A 000021 000000  
**Location:** 289 WEST SHORE ROAD  
**Owner:** TWOMBLY, STEPHEN G - TRUSTEE  
**Waterfront Value:** \$ 445,500  
**Water Body:** NEWFOUND LAKE  
**Access:** FAIR WF  
**Location:** ROCKY SHORE  
**Topography:** ROLLING  
**Condition:** 60                      **Frontage Feet:** 600  
**Notes:** DTW/WF



**Map Lot Sub:** 00018A 000005 000000  
**Location:** 165 WEST SHORE ROAD  
**Owner:** BEYER, LINDA F.  
**Waterfront Value:** \$ 457,500  
**Water Body:** NEWFOUND LAKE  
**Access:** FAIR WF  
**Location:** PART ROCKY SHORE  
**Topography:** MODERATE  
**Condition:** 100                      **Frontage Feet:** 104  
**Notes:** WF



**Map Lot Sub:** 00018A 0000IP 000015  
**Location:** 80 INDIAN POINT ROAD  
**Owner:** MADDEN, M.L. & D.A. 2004 TRUST  
**Waterfront Value:** \$ 458,000  
**Water Body:** NEWFOUND LAKE  
**Access:** AVERAGE  
**Location:** ROCKY SHORE  
**Topography:** MILD  
**Condition:** 100                      **Frontage Feet:** 72  
**Notes:** WF



**Map Lot Sub:** 00018A 000008 000000  
**Location:** 181 WEST SHORE ROAD  
**Owner:** PITTS, RANDALL E  
**Waterfront Value:** \$ 459,000  
**Water Body:** NEWFOUND LAKE  
**Access:** AVERAGE  
**Location:** ROCKY SHORE  
**Topography:** ROLLING  
**Condition:** 100                      **Frontage Feet:** 80  
**Notes:** WF



**Map Lot Sub:** 000007 0000HP 000038  
**Location:** 32 CRESCENT LANE  
**Owner:** GARDNER, MARIE T.  
**Waterfront Value:** \$ 465,000  
**Water Body:** NEWFOUND LAKE  
**Access:** GOOD  
**Location:** RETAINING WALL  
**Topography:** MILD  
**Condition:** 70                   **Frontage Feet:** 200  
**Notes:** MOSTLY RIVER WF



**Map Lot Sub:** 00019A 000016 000000  
**Location:** 78 CRYSTAL SPRINGS ROAD  
**Owner:** KARNER, BARBARA W. REV TRUST  
**Waterfront Value:** \$ 475,200  
**Water Body:** NEWFOUND LAKE  
**Access:** FAIR WF  
**Location:** ROCKY SHORE  
**Topography:** MILD  
**Condition:** 100                   **Frontage Feet:** 98  
**Notes:** WF



**Map Lot Sub:** 00018A 0000IP 000009  
**Location:** 7 POINT DRIVE  
**Owner:** MULLEN, ALICE A.  
**Waterfront Value:** \$ 479,300  
**Water Body:** NEWFOUND LAKE  
**Access:** AVERAGE  
**Location:** ROCKY SHORE  
**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:** \$ 479,300  
**Water Body:** NEWFOUND LAKE  
**Access:** AVERAGE  
**Location:** ROCKY SHORE  
**Topography:** MILD  
**Condition:** 100                   **Frontage Feet:** 80  
**Notes:** WF



**Map Lot Sub:** 000007 0000HP 000003  
**Location:** 10 HEMLOCK LANE  
**Owner:** DUNKLEE, MICHELLE A - TRUSTEE  
**Waterfront Value:** \$ 480,000  
**Water Body:** NEWFOUND LAKE  
**Access:** AVERAGE  
**Location:** ROCKY SHORE  
**Topography:** ROLLING  
**Condition:** 95                   **Frontage Feet:** 100  
**Notes:** SOME MOD TOPO WF



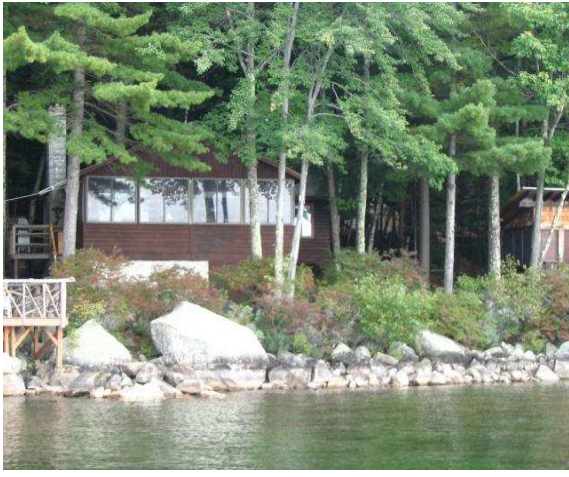
**Map Lot Sub:** 000018 000011 000000  
**Location:** 153 WEST SHORE ROAD  
**Owner:** FRAZIER NH REALTY TRUST  
**Waterfront Value:** \$ 480,000  
**Water Body:** NEWFOUND LAKE  
**Access:** AVERAGE  
**Location:** WEEDS  
**Topography:** MODERATE  
**Condition:** 100                   **Frontage Feet:** 100  
**Notes:** WF



**Map Lot Sub:** 00019A 000017 000000  
**Location:** 68 CRYSTAL SPRINGS ROAD  
**Owner:** WACOME, TODD D  
**Waterfront Value:** \$ 480,000  
**Water Body:** NEWFOUND LAKE  
**Access:** FAIR WF  
**Location:** ROCKY SHORE  
**Topography:** MILD  
**Condition:** 100                   **Frontage Feet:** 104  
**Notes:** WF



**Map Lot Sub:** 00019A 000018 000000  
**Location:** 62 CRYSTAL SPRINGS ROAD  
**Owner:** AUGUST, JULIE, TRUSTEE  
**Waterfront Value:** \$ 480,000  
**Water Body:** NEWFOUND LAKE  
**Access:** FAIR WF  
**Location:** ROCKY SHORE  
**Topography:** MILD  
**Condition:** 100                   **Frontage Feet:** 119  
**Notes:** WF



**Map Lot Sub:** 00019A 000019 000000  
**Location:** 60 CRYSTAL SPRINGS ROAD  
**Owner:** MUDGE, JR., JOHN H, TRUSTEE  
**Waterfront Value:** \$ 480,000  
**Water Body:** NEWFOUND LAKE  
**Access:** FAIR WF  
**Location:** ROCKY SHORE  
**Topography:** MILD  
**Condition:** 100                   **Frontage Feet:** 107  
**Notes:** WF



**Map Lot Sub:** 000018 0000HS 000001  
**Location:** 95 WEST SHORE ROAD  
**Owner:** BASILE, JOAN HENN  
**Waterfront Value:** \$ 483,800  
**Water Body:** NEWFOUND LAKE  
**Access:** AVERAGE  
**Location:** WEEDS  
**Topography:** LEVEL  
**Condition:** 50                   **Frontage Feet:** 400  
**Notes:** SHALLOW WF

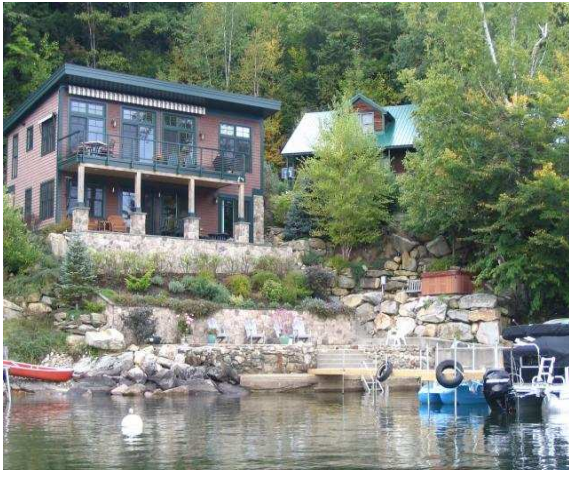


**Map Lot Sub:** 000007 000040 000000  
**Location:** 11 SANBORN DRIVE  
**Owner:** CORNELLIER, STEVEN K.  
**Waterfront Value:** \$ 484,500  
**Water Body:** NEWFOUND LAKE  
**Access:** AVERAGE  
**Location:** ROCKY SHORE  
**Topography:** ROLLING  
**Condition:** 100                   **Frontage Feet:** 90  
**Notes:** WF



**Map Lot Sub:** 000007 0000HP 000036  
**Location:** 5 VISTA DRIVE  
**Owner:** LONSKE, 2001 TRUST, QUINTEN T.  
**Waterfront Value:** \$ 487,500  
**Water Body:** NEWFOUND LAKE  
**Access:** AVERAGE  
**Location:** BEACH  
**Topography:** MILD  
**Condition:** 65                   **Frontage Feet:** 100  
**Notes:** INCL RIVER WF

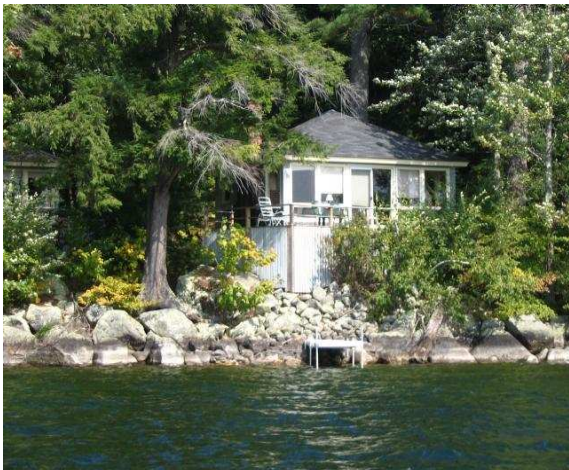




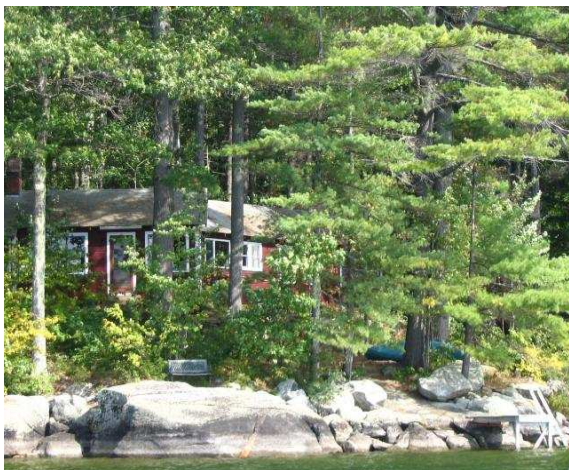
**Map Lot Sub:** 00018A 0000IP 000016  
**Location:** 82 INDIAN POINT ROAD  
**Owner:** GOWEN II, HERBERT H  
**Waterfront Value:** \$ 502,400  
**Water Body:** NEWFOUND LAKE  
**Access:** AVERAGE  
**Location:** RETAINING WALL  
**Topography:** ROLLING  
**Condition:** 100                   **Frontage Feet:** 74  
**Notes:** WF



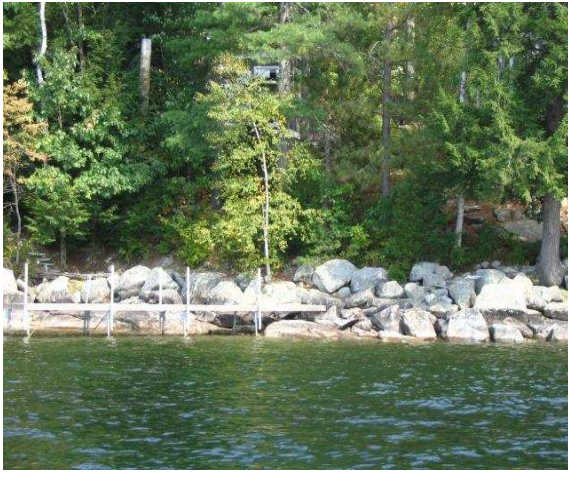
**Map Lot Sub:** 000007 000034 00005A  
**Location:** 54 EVANS ROAD  
**Owner:** BOSCHAR, MARK F.  
**Waterfront Value:** \$ 506,300  
**Water Body:** NEWFOUND LAKE  
**Access:** AVERAGE  
**Location:** BEACH  
**Topography:** MILD  
**Condition:** 90                   **Frontage Feet:** 50  
**Notes:** ROW WF



**Map Lot Sub:** 000006 000003 000000  
**Location:** 6 MCLANE DRIVE  
**Owner:** MCLANE, SUSAN B. ET AL  
**Waterfront Value:** \$ 510,000  
**Water Body:** NEWFOUND LAKE  
**Access:** AVERAGE  
**Location:** ROCKY SHORE  
**Topography:** ROLLING  
**Condition:** 100                   **Frontage Feet:** 160  
**Notes:** WF



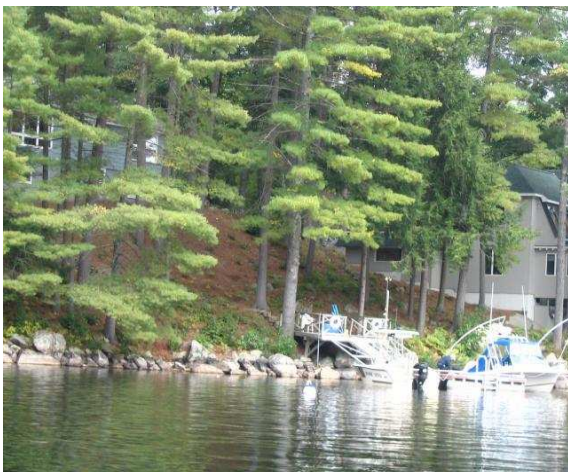
**Map Lot Sub:** 000006 000004 000000  
**Location:** 4 MCLANE DRIVE  
**Owner:** BRADLEY ET AL, DAVID M  
**Waterfront Value:** \$ 510,000  
**Water Body:** NEWFOUND LAKE  
**Access:** AVERAGE  
**Location:** ROCKY SHORE  
**Topography:** ROLLING  
**Condition:** 100                   **Frontage Feet:** 135  
**Notes:** WF



**Map Lot Sub:** 000006 000005 000000  
**Location:** 264 SOUTH MAYHEW TURNPIK  
**Owner:** DAVIES, JR., WILLIAM D. ET ALS  
**Waterfront Value:** \$ 510,000  
**Water Body:** NEWFOUND LAKE  
**Access:** AVERAGE  
**Location:** ROCKY SHORE  
**Topography:** ROLLING  
**Condition:** 100                   **Frontage Feet:** 173  
**Notes:** WF



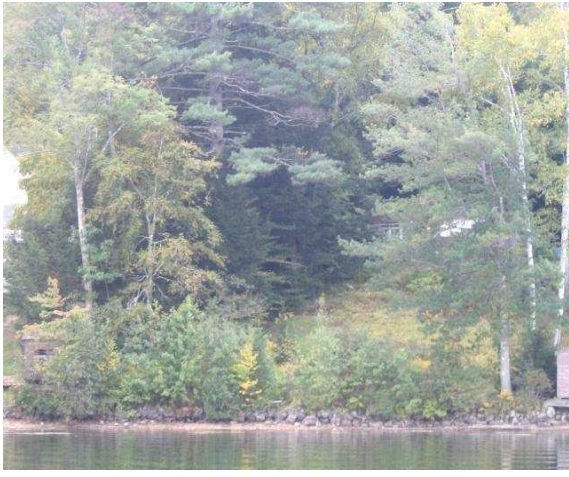
**Map Lot Sub:** 000007 000028 000000  
**Location:** LONE WOLF ISLAND  
**Owner:** PASQUANEY TRUST  
**Waterfront Value:** \$ 510,000  
**Water Body:** NEWFOUND LAKE  
**Access:** AVERAGE  
**Location:** PART ROCKY SHORE  
**Topography:** MILD  
**Condition:** 80                   **Frontage Feet:** 200  
**Notes:** EST WF FF/acc



**Map Lot Sub:** 000007 0000HP 000005  
**Location:** 23 HEMLOCK LANE  
**Owner:** DUNKLEE, JOHN W.  
**Waterfront Value:** \$ 510,000  
**Water Body:** NEWFOUND LAKE  
**Access:** AVERAGE  
**Location:** ROCKY SHORE  
**Topography:** ROLLING  
**Condition:** 100                   **Frontage Feet:** 100  
**Notes:** WF



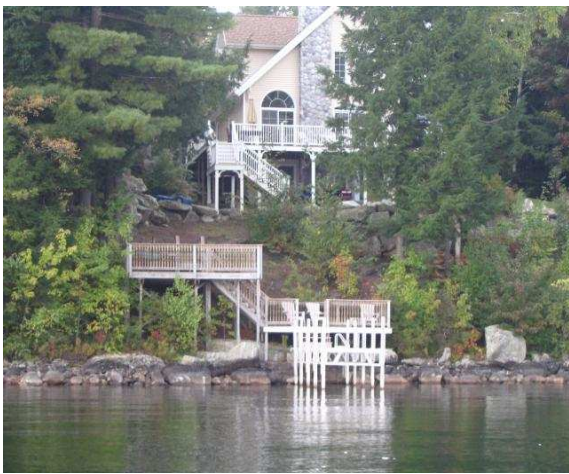
**Map Lot Sub:** 00018A 000006 000000  
**Location:** 167 WEST SHORE ROAD  
**Owner:** KOEN, ELAINE H  
**Waterfront Value:** \$ 510,000  
**Water Body:** NEWFOUND LAKE  
**Access:** AVERAGE  
**Location:** PART ROCKY SHORE  
**Topography:** MODERATE  
**Condition:** 100                   **Frontage Feet:** 106  
**Notes:** WF



**Map Lot Sub:** 00018A 000007 000000  
**Location:** 173 WEST SHORE ROAD  
**Owner:** KOEN, KATHERINE E, ET AL  
**Waterfront Value:** \$ 510,000  
**Water Body:** NEWFOUND LAKE  
**Access:** AVERAGE  
**Location:** ROCKY SHORE  
**Topography:** ROLLING  
**Condition:** 100                   **Frontage Feet:** 120  
**Notes:** WF



**Map Lot Sub:** 00018A 000011 000000  
**Location:** 187 WEST SHORE ROAD  
**Owner:** PAPE, BARBARA REV. LVG. TRUST  
**Waterfront Value:** \$ 510,000  
**Water Body:** NEWFOUND LAKE  
**Access:** AVERAGE  
**Location:** ROCKY SHORE  
**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:** \$ 510,000  
**Water Body:** NEWFOUND LAKE  
**Access:** AVERAGE  
**Location:** ROCKY SHORE  
**Topography:** ROLLING  
**Condition:** 100                   **Frontage Feet:** 100  
**Notes:** WF



**Map Lot Sub:** 00018A 000018 000000  
**Location:** 49 PICKERING DRIVE  
**Owner:** PICKERING DRIVE, LLC.  
**Waterfront Value:** \$ 510,000  
**Water Body:** NEWFOUND LAKE  
**Access:** AVERAGE  
**Location:** ROCKY SHORE  
**Topography:** ROLLING  
**Condition:** 100                   **Frontage Feet:** 113  
**Notes:** WF



**Map Lot Sub:** 000018 000012 000000  
**Location:** 151 WEST SHORE ROAD  
**Owner:** LABRECQUE, PAUL - TRUSTEE  
**Waterfront Value:** \$ 517,500  
**Water Body:** NEWFOUND LAKE  
**Access:** FAIR WF  
**Location:** WEEDS  
**Topography:** ROLLING  
**Condition:** 100                   **Frontage Feet:** 170  
**Notes:** WF



**Map Lot Sub:** 00017A 000009 000000  
**Location:** LAKESHORE DRIVE  
**Owner:** OAK CORP ATTN: P ANDREWS MCLA  
**Waterfront Value:** \$ 517,500  
**Water Body:** NEWFOUND LAKE  
**Access:** EXCELLENT  
**Location:** UNDEVELOPED  
**Topography:** LEVEL  
**Condition:** 100                   **Frontage Feet:** 150  
**Notes:** WF



**Map Lot Sub:** 00017A 000010 000001  
**Location:** 35 LAKESHORE DRIVE  
**Owner:** GREY ROCKS LAND TRUST  
**Waterfront Value:** \$ 517,500  
**Water Body:** NEWFOUND LAKE  
**Access:** EXCELLENT  
**Location:** UNDEVELOPED  
**Topography:** LEVEL  
**Condition:** 100                   **Frontage Feet:** 131  
**Notes:** WF



**Map Lot Sub:** 00017A 000010 000002  
**Location:** 49 LAKESHORE DRIVE  
**Owner:** GREY ROCKS LAND TRUST  
**Waterfront Value:** \$ 517,500  
**Water Body:** NEWFOUND LAKE  
**Access:** EXCELLENT  
**Location:** UNDEVELOPED  
**Topography:** LEVEL  
**Condition:** 100                   **Frontage Feet:** 130  
**Notes:** WF



**Map Lot Sub:** 00019A 000014 000000  
**Location:** 81 CRYSTAL SPRINGS ROAD  
**Owner:** POLLARD REALTY TRUST  
**Waterfront Value:** \$ 517,500  
**Water Body:** NEWFOUND LAKE  
**Access:** FAIR WF  
**Location:** RETAINING WALL  
**Topography:** ROLLING  
**Condition:** 100                      **Frontage Feet:** 115  
**Notes:** WF



**Map Lot Sub:** 00018A 00001P 000006  
**Location:** 4 POINT DRIVE  
**Owner:** JONAS 2000 ISSUE TRUST  
**Waterfront Value:** \$ 519,800  
**Water Body:** NEWFOUND LAKE  
**Access:** GOOD  
**Location:** BEACH  
**Topography:** LEVEL  
**Condition:** 200                      **Frontage Feet:** 20  
**Notes:** WF



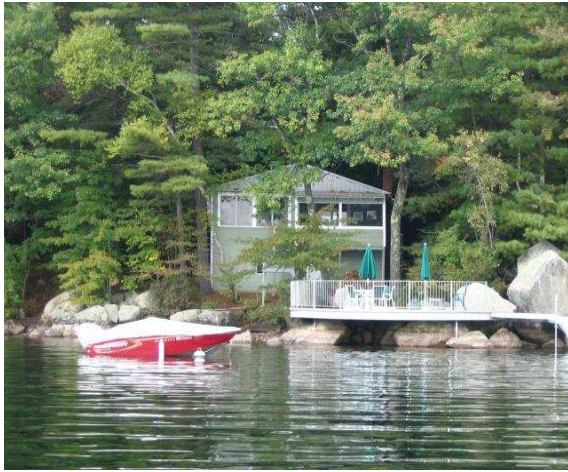
**Map Lot Sub:** 00018A 000013 000004  
**Location:** 40 ROGERS LEDGE DRIVE  
**Owner:** NOBLES, JR., WILLIAM B  
**Waterfront Value:** \$ 528,000  
**Water Body:** NEWFOUND LAKE  
**Access:** AVERAGE  
**Location:** PART ROCKY SHORE  
**Topography:** MODERATE  
**Condition:** 95                      **Frontage Feet:** 240  
**Notes:** ROW WF



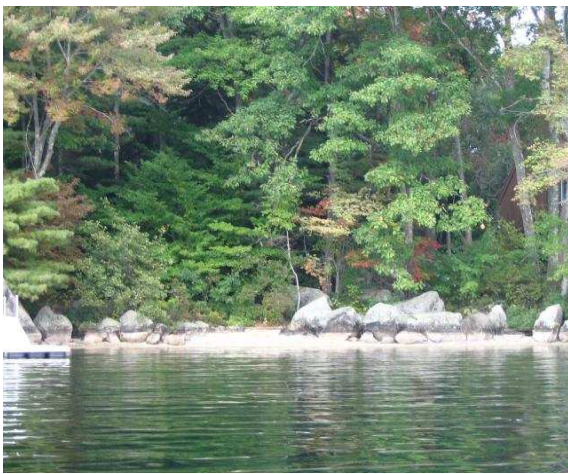
**Map Lot Sub:** 000007 0000HP 000009  
**Location:** 9 LOON ISLAND LANE  
**Owner:** SHEEHAN, ARLENE R  
**Waterfront Value:** \$ 532,500  
**Water Body:** NEWFOUND LAKE  
**Access:** AVERAGE  
**Location:** ROCKY SHORE  
**Topography:** MILD  
**Condition:** 100                      **Frontage Feet:** 100  
**Notes:** WF



**Map Lot Sub:** 000007 0000HP 000012  
**Location:** 14 CRESCENT LANE  
**Owner:** O'CONNOR, TRUSTEE MARY ELLEN  
**Waterfront Value:** \$ 532,500  
**Water Body:** NEWFOUND LAKE  
**Access:** AVERAGE  
**Location:** ROCKY SHORE  
**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:** \$ 532,500  
**Water Body:** NEWFOUND LAKE  
**Access:** AVERAGE  
**Location:** ROCKY SHORE  
**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:** \$ 532,500  
**Water Body:** NEWFOUND LAKE  
**Access:** AVERAGE  
**Location:** ROCKY SHORE  
**Topography:** MILD  
**Condition:** 100                      **Frontage Feet:** 100  
**Notes:** WF



**Map Lot Sub:** 000020 000017 000000  
**Location:** 8 SOLOMA DRIVE  
**Owner:** SWANSON, JR., LEONARD F.  
**Waterfront Value:** \$ 532,500  
**Water Body:** NEWFOUND LAKE  
**Access:** AVERAGE  
**Location:** ROCKY SHORE  
**Topography:** MILD  
**Condition:** 100                      **Frontage Feet:** 100  
**Notes:** WF



**Map Lot Sub:** 000020 000018 000000  
**Location:** 7 SOLOMA DRIVE  
**Owner:** DONOVAN, DARREN J.  
**Waterfront Value:** \$ 532,500  
**Water Body:** NEWFOUND LAKE  
**Access:** AVERAGE  
**Location:** ROCKY SHORE  
**Topography:** MILD  
**Condition:** 100                   **Frontage Feet:** 100  
**Notes:** WF



**Map Lot Sub:** 00018A 000015 000000  
**Location:** 33 PICKERING DRIVE  
**Owner:** QUINCHIA, IVAN  
**Waterfront Value:** \$ 532,500  
**Water Body:** NEWFOUND LAKE  
**Access:** AVERAGE  
**Location:** ROCKY SHORE  
**Topography:** MILD  
**Condition:** 100                   **Frontage Feet:** 110  
**Notes:** WF



**Map Lot Sub:** 00018A 000016 000000  
**Location:** 35 PICKERING DRIVE  
**Owner:** CAREY, MICHAEL  
**Waterfront Value:** \$ 532,500  
**Water Body:** NEWFOUND LAKE  
**Access:** AVERAGE  
**Location:** ROCKY SHORE  
**Topography:** MILD  
**Condition:** 100                   **Frontage Feet:** 120  
**Notes:** WF



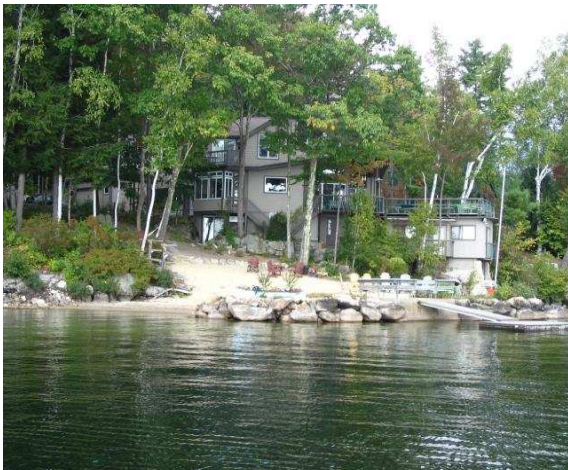
**Map Lot Sub:** 00018A 000019 000000  
**Location:** 54 PICKERING DRIVE  
**Owner:** ROWEAN, JR, WILLIAM G  
**Waterfront Value:** \$ 532,500  
**Water Body:** NEWFOUND LAKE  
**Access:** AVERAGE  
**Location:** ROCKY SHORE  
**Topography:** MILD  
**Condition:** 100                   **Frontage Feet:** 126  
**Notes:** WF



**Map Lot Sub:** 00018A 0000IP 000004  
**Location:** 58 INDIAN POINT ROAD  
**Owner:** BURKE, DANIEL S.  
**Waterfront Value:** \$ 532,500  
**Water Body:** NEWFOUND LAKE  
**Access:** AVERAGE  
**Location:** ROCKY SHORE  
**Topography:** MILD  
**Condition:** 100                   **Frontage Feet:** 120  
**Notes:** WF



**Map Lot Sub:** 00019A 000005 000000  
**Location:** 66 LILLARD LANE  
**Owner:** EGSGARD, JENNIFER LYN  
**Waterfront Value:** \$ 532,500  
**Water Body:** NEWFOUND LAKE  
**Access:** AVERAGE  
**Location:** ROCKY SHORE  
**Topography:** MILD  
**Condition:** 100                   **Frontage Feet:** 177  
**Notes:** WF

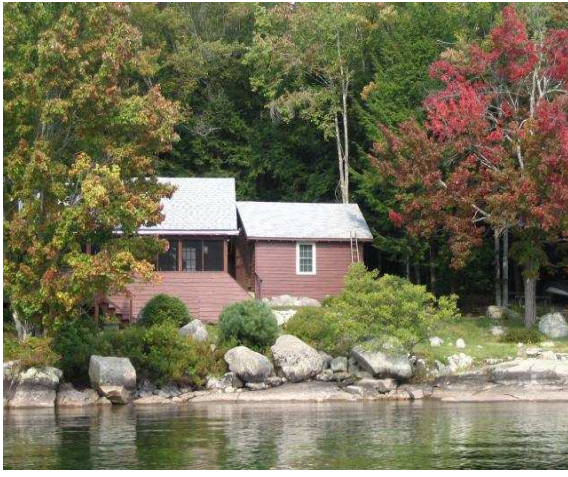


**Map Lot Sub:** 00019A 000015 000000  
**Location:** 77 CRYSTAL SPRINGS ROAD  
**Owner:** WACOME, RUTH S.  
**Waterfront Value:** \$ 532,500  
**Water Body:** NEWFOUND LAKE  
**Access:** AVERAGE  
**Location:** ROCKY SHORE  
**Topography:** MILD  
**Condition:** 100                   **Frontage Feet:** 99  
**Notes:** WF



**Map Lot Sub:** 00019A 000024 000000  
**Location:** 34 CRYSTAL SPRINGS ROAD  
**Owner:** NIEJADLIK EILEEN  
**Waterfront Value:** \$ 532,500  
**Water Body:** NEWFOUND LAKE  
**Access:** AVERAGE  
**Location:** ROCKY SHORE  
**Topography:** MILD  
**Condition:** 100                   **Frontage Feet:** 100  
**Notes:** WF





**Map Lot Sub:** 00019A 000029 000000  
**Location:** 28 CRYSTAL SPRINGS ROAD  
**Owner:** SOMERSALL, RICHARD & VIRGINIA  
**Waterfront Value:** \$ 532,500  
**Water Body:** NEWFOUND LAKE  
**Access:** AVERAGE  
**Location:** ROCKY SHORE  
**Topography:** MILD  
**Condition:** 100                      **Frontage Feet:** 200  
**Notes:** WF



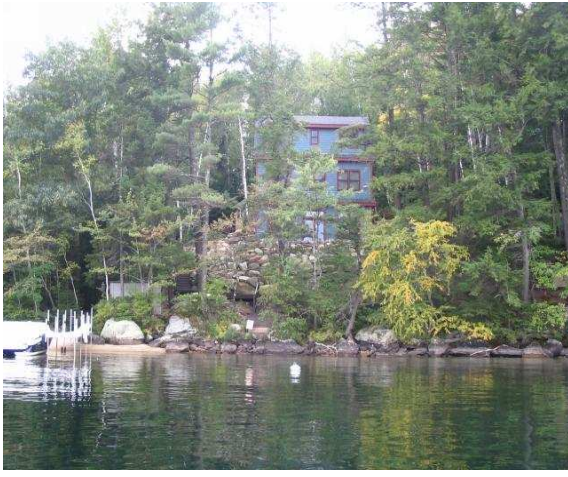
**Map Lot Sub:** 00019A 000032 000000  
**Location:** 18 CRYSTAL SPRINGS ROAD  
**Owner:** BEEBE, JEAN W.  
**Waterfront Value:** \$ 532,500  
**Water Body:** NEWFOUND LAKE  
**Access:** AVERAGE  
**Location:** ROCKY SHORE  
**Topography:** MILD  
**Condition:** 100                      **Frontage Feet:** 100  
**Notes:** WF



**Map Lot Sub:** 00019A 000033 000000  
**Location:** 14 CRYSTAL SPRINGS ROAD  
**Owner:** PATCH, EDWIN C & JOANNE Y  
**Waterfront Value:** \$ 532,500  
**Water Body:** NEWFOUND LAKE  
**Access:** AVERAGE  
**Location:** ROCKY SHORE  
**Topography:** MILD  
**Condition:** 100                      **Frontage Feet:** 125  
**Notes:** WF



**Map Lot Sub:** 000018 0000HS 000002  
**Location:** 109 WEST SHORE ROAD  
**Owner:** HESSION, MARK A  
**Waterfront Value:** \$ 540,000  
**Water Body:** NEWFOUND LAKE  
**Access:** AVERAGE  
**Location:** WEEDS  
**Topography:** MODERATE  
**Condition:** 75                      **Frontage Feet:** 450  
**Notes:** SHALLOW WF



**Map Lot Sub:** 00018A 0000IP 000013  
**Location:** 72 INDIAN POINT ROAD  
**Owner:** AHO, RICHARD W  
**Waterfront Value:** \$ 548,300  
**Water Body:** NEWFOUND LAKE  
**Access:** AVERAGE  
**Location:** PART ROCKY SHORE  
**Topography:** ROLLING  
**Condition:** 105                   **Frontage Feet:** 72  
**Notes:** SM BEACH WF



**Map Lot Sub:** 000007 000038 000000  
**Location:** 7 SANBORN DRIVE  
**Owner:** FRANKLIN, DONALD G & LOUISE M  
**Waterfront Value:** \$ 548,500  
**Water Body:** NEWFOUND LAKE  
**Access:** AVERAGE  
**Location:** ROCKY SHORE  
**Topography:** MILD  
**Condition:** 100                   **Frontage Feet:** 230  
**Notes:** WF



**Map Lot Sub:** 000007 000036 000000  
**Location:** 416 NORTH SHORE ROAD  
**Owner:** RIDDLE FAMILY REV. TRUST  
**Waterfront Value:** \$ 552,800  
**Water Body:** NEWFOUND LAKE  
**Access:** AVERAGE  
**Location:** BEACH  
**Topography:** LEVEL  
**Condition:** 60                   **Frontage Feet:** 250  
**Notes:** ROW TO WF



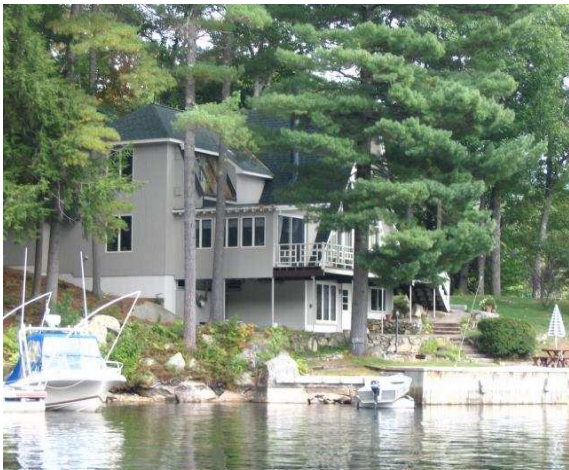
**Map Lot Sub:** 000007 0000HP 000002  
**Location:** 8 HEMLOCK LANE  
**Owner:** SHELDON FAMILY REV. TRUST  
**Waterfront Value:** \$ 555,000  
**Water Body:** NEWFOUND LAKE  
**Access:** AVERAGE  
**Location:** ROCKY SHORE  
**Topography:** ROLLING  
**Condition:** 110                   **Frontage Feet:** 100  
**Notes:** SMALL BEACH WF



**Map Lot Sub:** 000020 000016 000000  
**Location:** 497 WEST SHORE ROAD  
**Owner:** SACHS, SAVANNAH, L.  
**Waterfront Value:** \$ 562,500  
**Water Body:** NEWFOUND LAKE  
**Access:** AVERAGE  
**Location:** ROCKY SHORE  
**Topography:** MILD  
**Condition:** 105                   **Frontage Feet:** 114  
**Notes:** small beach WF



**Map Lot Sub:** 00018A 000012 000000  
**Location:** 189 WEST SHORE ROAD  
**Owner:** TIPPETT, REV. TRUST, STEPHEN &  
**Waterfront Value:** \$ 562,500  
**Water Body:** NEWFOUND LAKE  
**Access:** AVERAGE  
**Location:** ROCKY SHORE  
**Topography:** MILD  
**Condition:** 105                   **Frontage Feet:** 100  
**Notes:** SMALL BEACH WF



**Map Lot Sub:** 000007 0000HP 000006  
**Location:** 16 LOON ISLAND LANE  
**Owner:** JOSEPH TRUSTEE, SPENCER A.  
**Waterfront Value:** \$ 577,500  
**Water Body:** NEWFOUND LAKE  
**Access:** AVERAGE  
**Location:** RETAINING WALL  
**Topography:** ROLLING  
**Condition:** 100                   **Frontage Feet:** 100  
**Notes:** WF



**Map Lot Sub:** 000017 000012 000000  
**Location:** NORTH SHORE ROAD  
**Owner:** AUDUBON SOCIETY OF NH  
**Waterfront Value:** \$ 581,600  
**Water Body:** NEWFOUND LAKE  
**Access:** FAIR WF  
**Location:** UNDEVELOPED  
**Topography:** MILD  
**Condition:** 100                   **Frontage Feet:** 600  
**Notes:** EST WF FF



**Map Lot Sub:** 000006 00000P 000005  
**Location:** 30 ONAWAY POINT ROAD  
**Owner:** HAAN, BERNARD  
**Waterfront Value:** \$ 585,000  
**Water Body:** NEWFOUND LAKE  
**Access:** GOOD  
**Location:** ROCKY SHORE  
**Topography:** MILD  
**Condition:** 100                      **Frontage Feet:** 100  
**Notes:** WF



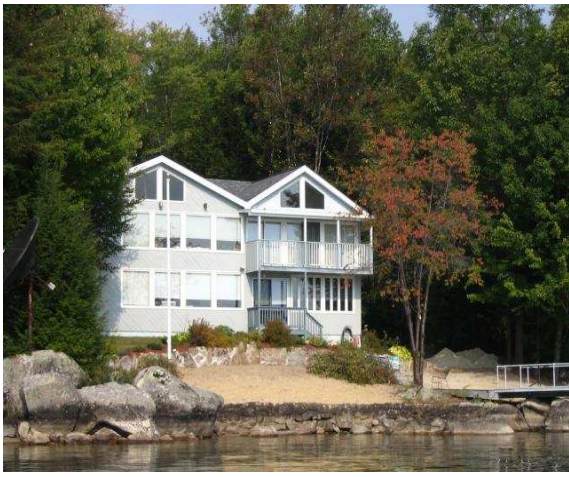
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**Location:** NORTH SHORE ROAD  
**Owner:** MCLANE, P ANDREWS  
**Waterfront Value:** \$ 585,000  
**Water Body:** NEWFOUND LAKE  
**Access:** AVERAGE  
**Location:** UNDEVELOPED  
**Topography:** MILD  
**Condition:** 100                      **Frontage Feet:** 319  
**Notes:** WF



**Map Lot Sub:** 000017 000002 000000  
**Location:** NORTH SHORE ROAD  
**Owner:** HEBRON, TOWN OF  
**Waterfront Value:** \$ 585,000  
**Water Body:** NEWFOUND LAKE  
**Access:** AVERAGE  
**Location:** UNDEVELOPED  
**Topography:** MILD  
**Condition:** 100                      **Frontage Feet:** 500  
**Notes:** EST WF



**Map Lot Sub:** 00018A 0000IP 000002  
**Location:** 50 INDIAN POINT ROAD  
**Owner:** BURKE, DANIEL J  
**Waterfront Value:** \$ 585,000  
**Water Body:** NEWFOUND LAKE  
**Access:** AVERAGE  
**Location:** ROCKY SHORE  
**Topography:** MILD  
**Condition:** 110                      **Frontage Feet:** 120  
**Notes:** ALSO BEACH WF



**Map Lot Sub:** 00019A 000031 000000  
**Location:** 24 CRYSTAL SPRINGS ROAD  
**Owner:** ZERMANI, DOMINIC & COLOMBIA  
**Waterfront Value:** \$ 600,000  
**Water Body:** NEWFOUND LAKE  
**Access:** AVERAGE  
**Location:** BEACH  
**Topography:** MILD  
**Condition:** 80                      **Frontage Feet:** 136  
**Notes:** part rocky wf



**Map Lot Sub:** 00019A 0000BW 000002  
**Location:** 7 OAK LANE  
**Owner:** FIORITO, AMBROSE M  
**Waterfront Value:** \$ 607,500  
**Water Body:** NEWFOUND LAKE  
**Access:** AVERAGE  
**Location:** PART ROCKY SHORE  
**Topography:** MILD  
**Condition:** 105                      **Frontage Feet:** 80  
**Notes:** ALSO HAS BEACH



**Map Lot Sub:** 000006 0000OP 000001  
**Location:** 8 ONAWAY POINT ROAD  
**Owner:** MOLLOY, THOMAS D  
**Waterfront Value:** \$ 614,300  
**Water Body:** NEWFOUND LAKE  
**Access:** AVERAGE  
**Location:** BEACH  
**Topography:** LEVEL  
**Condition:** 100                      **Frontage Feet:** 55  
**Notes:** WF



**Map Lot Sub:** 00018A 0000IP 000007  
**Location:** 8 POINT DRIVE  
**Owner:** LOOMIS, MARGARET  
**Waterfront Value:** \$ 615,000  
**Water Body:** NEWFOUND LAKE  
**Access:** AVERAGE  
**Location:** BEACH  
**Topography:** MILD  
**Condition:** 100                      **Frontage Feet:** 63  
**Notes:** WF



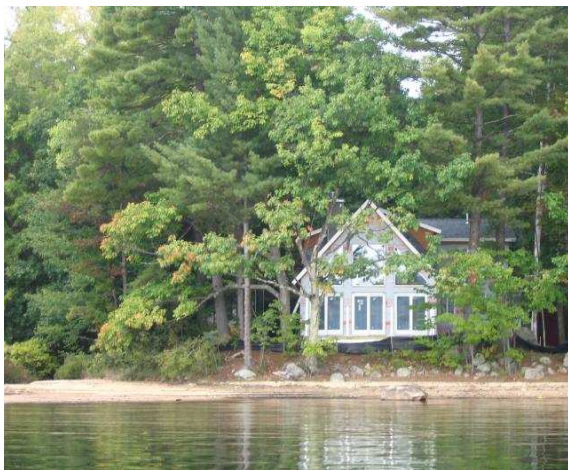
**Map Lot Sub:** 000007 0000HP 000007  
**Location:** 15 LOON ISLAND LANE  
**Owner:** KUPLIN, BRUCE F.  
**Waterfront Value:** \$ 618,800  
**Water Body:** NEWFOUND LAKE  
**Access:** AVERAGE  
**Location:** ROCKY SHORE  
**Topography:** MILD  
**Condition:** 105                   **Frontage Feet:** 240  
**Notes:** SM SANDY BEACH WF



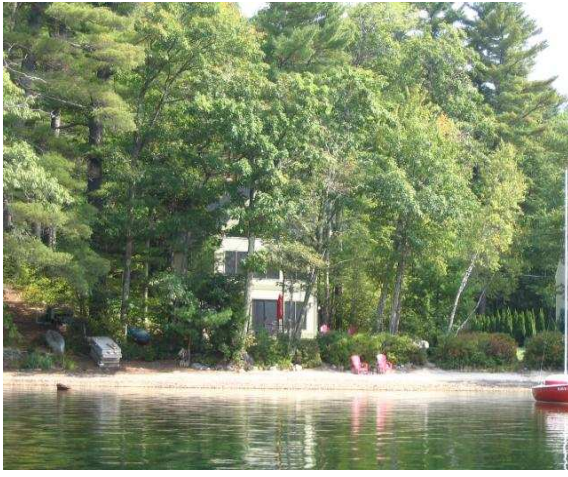
**Map Lot Sub:** 00019A 000022 000000  
**Location:** 38 CRYSTAL SPRINGS ROAD  
**Owner:** NOGEOLO, A MILES  
**Waterfront Value:** \$ 630,000  
**Water Body:** NEWFOUND LAKE  
**Access:** AVERAGE  
**Location:** BEACH  
**Topography:** LEVEL  
**Condition:** 80                   **Frontage Feet:** 145  
**Notes:** ROW WF



**Map Lot Sub:** 000006 0000OP 000006  
**Location:** 34 ONAWAY POINT ROAD  
**Owner:** WINTERS, JR., PAUL R.  
**Waterfront Value:** \$ 645,000  
**Water Body:** NEWFOUND LAKE  
**Access:** AVERAGE  
**Location:** PART ROCKY SHORE  
**Topography:** MILD  
**Condition:** 100                   **Frontage Feet:** 100  
**Notes:** WF



**Map Lot Sub:** 00019A 0000BW 000004  
**Location:** 21 OAK LANE  
**Owner:** MCCOY INVESTMENT TRUST  
**Waterfront Value:** \$ 660,000  
**Water Body:** NEWFOUND LAKE  
**Access:** AVERAGE  
**Location:** BEACH  
**Topography:** MILD  
**Condition:** 100                   **Frontage Feet:** 76  
**Notes:** WF



**Map Lot Sub:** 000006 000016 000000  
**Location:** 2 ONAWAY POINT ROAD  
**Owner:** KENNY, WILLIAM A. AND SUSAN  
**Waterfront Value:** \$ 661,500  
**Water Body:** NEWFOUND LAKE  
**Access:** AVERAGE  
**Location:** BEACH  
**Topography:** LEVEL  
**Condition:** 100                      **Frontage Feet:**                      68  
**Notes:** WF



**Map Lot Sub:** 000007 0000HP 000010  
**Location:** 7 LOON ISLAND LANE  
**Owner:** THOMPSON, STUART & JANE ANNE  
**Waterfront Value:** \$ 661,500  
**Water Body:** NEWFOUND LAKE  
**Access:** AVERAGE  
**Location:** BEACH  
**Topography:** LEVEL  
**Condition:** 100                      **Frontage Feet:**                      68  
**Notes:** WF



**Map Lot Sub:** 000007 0000HP 000008  
**Location:** 13 LOON ISLAND LANE  
**Owner:** BERGIN, JOHN R.  
**Waterfront Value:** \$ 669,400  
**Water Body:** NEWFOUND LAKE  
**Access:** AVERAGE  
**Location:** BEACH  
**Topography:** LEVEL  
**Condition:** 100                      **Frontage Feet:**                      70  
**Notes:** 1/2 retaining wall



**Map Lot Sub:** 000007 000035 000001  
**Location:** 452 NORTH SHORE ROAD  
**Owner:** FINN FAMILY LLC  
**Waterfront Value:** \$ 675,000  
**Water Body:** NEWFOUND LAKE  
**Access:** AVERAGE  
**Location:** BEACH  
**Topography:** MILD  
**Condition:** 90                      **Frontage Feet:**                      100  
**Notes:** ROW THRU WF



**Map Lot Sub:** 00018A 0000IP 000001  
**Location:** 48 INDIAN POINT ROAD  
**Owner:** BOLLN, GEORGE  
**Waterfront Value:** \$ 675,000  
**Water Body:** NEWFOUND LAKE  
**Access:** AVERAGE  
**Location:** PART ROCKY SHORE  
**Topography:** MILD  
**Condition:** 105                      **Frontage Feet:** 180  
**Notes:** SM BEACH WF



**Map Lot Sub:** 00019A 0000BW 000003  
**Location:** 17 OAK LANE  
**Owner:** BRANN, JAMES  
**Waterfront Value:** \$ 675,000  
**Water Body:** NEWFOUND LAKE  
**Access:** AVERAGE  
**Location:** BEACH  
**Topography:** MILD  
**Condition:** 100                      **Frontage Feet:** 80  
**Notes:** WF



**Map Lot Sub:** 00019A 000003 000000  
**Location:** 70 LILLARD LANE  
**Owner:** WESTBOURNE TRUST  
**Waterfront Value:** \$ 686,300  
**Water Body:** NEWFOUND LAKE  
**Access:** FAIR WF  
**Location:** ROCKY SHORE  
**Topography:** ROLLING  
**Condition:** 100                      **Frontage Feet:** 414  
**Notes:** WF



**Map Lot Sub:** 00018A 0000IP 000010  
**Location:** 5 POINT DRIVE  
**Owner:** BEAN, ELAINE S  
**Waterfront Value:** \$ 690,000  
**Water Body:** NEWFOUND LAKE  
**Access:** AVERAGE  
**Location:** BEACH  
**Topography:** MILD  
**Condition:** 100                      **Frontage Feet:** 83  
**Notes:** WF





**Map Lot Sub:** 00019A 000001 000000  
**Location:** 45 LILLARD LANE  
**Owner:** LILLARD CAMP CORP  
**Waterfront Value:** \$ 711,500  
**Water Body:** NEWFOUND LAKE  
**Access:** AVERAGE  
**Location:** ROCKY SHORE  
**Topography:** MODERATE  
**Condition:** 110                      **Frontage Feet:** 517  
**Notes:** BEACH WF



**Map Lot Sub:** 00018A 00001P 000005  
**Location:** 60 INDIAN POINT ROAD  
**Owner:** JONAS 2000 ISSUE TRUST  
**Waterfront Value:** \$ 712,500  
**Water Body:** NEWFOUND LAKE  
**Access:** AVERAGE  
**Location:** BEACH  
**Topography:** MILD  
**Condition:** 100                      **Frontage Feet:** 90  
**Notes:** WF



**Map Lot Sub:** 000007 000027 000000  
**Location:** 98 SOUTH MAYHEW TURNPIK  
**Owner:** PASQUANEY TRUST  
**Waterfront Value:** \$ 720,000  
**Water Body:** NEWFOUND LAKE  
**Access:** FAIR WF  
**Location:** ROCKY SHORE  
**Topography:** MILD  
**Condition:** 100                      **Frontage Feet:** 300  
**Notes:** WF



**Map Lot Sub:** 00018A 000020 000000  
**Location:** 287 WEST SHORE ROAD  
**Owner:** TWOMBLY, STEPHEN G - TRUSTEE  
**Waterfront Value:** \$ 720,000  
**Water Body:** NEWFOUND LAKE  
**Access:** AVERAGE  
**Location:** ROCKY SHORE  
**Topography:** ROLLING  
**Condition:** 95                      **Frontage Feet:** 400  
**Notes:** 75' CU WF



**Map Lot Sub:** 000007 000022 000001  
**Location:** 160 SOUTH MAYHEW TURNPIK  
**Owner:** COWERN FAMILY PROPERTY TRUST  
**Waterfront Value:** \$ 742,500  
**Water Body:** NEWFOUND LAKE  
**Access:** GOOD  
**Location:** BEACH  
**Topography:** MILD  
**Condition:** 90                   **Frontage Feet:** 108  
**Notes:** DTW/ROW/WF



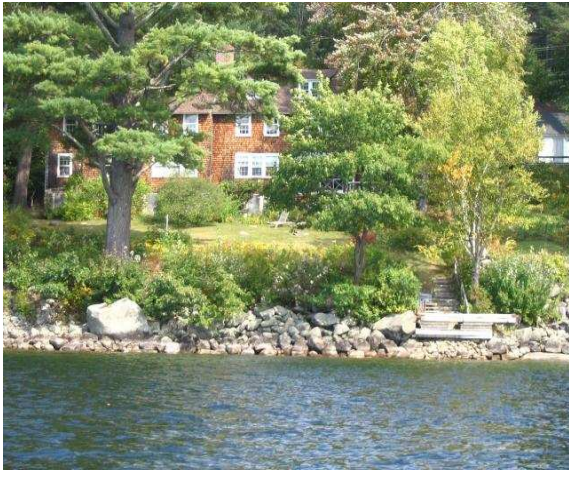
**Map Lot Sub:** 000006 00000P 000002  
**Location:** 12 ONAWAY POINT ROAD  
**Owner:** DESALVATORE, PATRICK E TRUSTEE  
**Waterfront Value:** \$ 748,100  
**Water Body:** NEWFOUND LAKE  
**Access:** AVERAGE  
**Location:** BEACH  
**Topography:** LEVEL  
**Condition:** 100                   **Frontage Feet:** 90  
**Notes:** BEACH WF



**Map Lot Sub:** 000006 00000P 000003  
**Location:** 22 ONAWAY POINT ROAD  
**Owner:** CATES, THOMAS M.  
**Waterfront Value:** \$ 748,100  
**Water Body:** NEWFOUND LAKE  
**Access:** AVERAGE  
**Location:** BEACH  
**Topography:** LEVEL  
**Condition:** 100                   **Frontage Feet:** 90  
**Notes:** WF



**Map Lot Sub:** 000007 000026 000000  
**Location:** 102 SOUTH MAYHEW TURNPIK  
**Owner:** DENESIUK, FRANCES  
**Waterfront Value:** \$ 750,000  
**Water Body:** NEWFOUND LAKE  
**Access:** AVERAGE  
**Location:** BEACH  
**Topography:** MILD  
**Condition:** 100                   **Frontage Feet:** 154  
**Notes:** WF



**Map Lot Sub:** 000006 000006 000000  
**Location:** 248 SOUTH MAYHEW TURNPIK  
**Owner:** JENNEY, BETTINA L.  
**Waterfront Value:** \$ 765,000  
**Water Body:** NEWFOUND LAKE  
**Access:** AVERAGE  
**Location:** ROCKY SHORE  
**Topography:** ROLLING  
**Condition:** 100                      **Frontage Feet:** 354  
**Notes:** WF



**Map Lot Sub:** 000006 00000P 000004  
**Location:** 28 ONAWAY POINT ROAD  
**Owner:** BOCCIA REALTY TRUST NO. 2  
**Waterfront Value:** \$ 787,500  
**Water Body:** NEWFOUND LAKE  
**Access:** AVERAGE  
**Location:** BEACH  
**Topography:** LEVEL  
**Condition:** 100                      **Frontage Feet:** 100  
**Notes:** WF



**Map Lot Sub:** 00017A 000010 000000  
**Location:** 33 LAKESHORE DRIVE  
**Owner:** GREY ROCKS LAND TRUST  
**Waterfront Value:** \$ 787,500  
**Water Body:** NEWFOUND LAKE  
**Access:** AVERAGE  
**Location:** BEACH  
**Topography:** LEVEL  
**Condition:** 100                      **Frontage Feet:** 131  
**Notes:** WF



**Map Lot Sub:** 00017A 000011 000000  
**Location:** 55 LAKESHORE DRIVE  
**Owner:** HEBRON, TOWN OF  
**Waterfront Value:** \$ 787,500  
**Water Body:** NEWFOUND LAKE  
**Access:** AVERAGE  
**Location:** BEACH  
**Topography:** LEVEL  
**Condition:** 100                      **Frontage Feet:** 225  
**Notes:** WF



**Map Lot Sub:** 00018A 0000IP 000011  
**Location:** 3 POINT DRIVE  
**Owner:** AHO, RICHARD W  
**Waterfront Value:** \$ 787,500  
**Water Body:** NEWFOUND LAKE  
**Access:** AVERAGE  
**Location:** BEACH  
**Topography:** LEVEL  
**Condition:** 100                      **Frontage Feet:** 143  
**Notes:** WF



**Map Lot Sub:** 000007 0000HP 000015  
**Location:** 10 VISTA DRIVE  
**Owner:** VAN SCHAICK, JAMES  
**Waterfront Value:** \$ 789,800  
**Water Body:** NEWFOUND LAKE  
**Access:** GOOD  
**Location:** ROCKY SHORE  
**Topography:** MILD  
**Condition:** 100                      **Frontage Feet:** 277  
**Notes:** WF



**Map Lot Sub:** 000007 000042 000000  
**Location:** 23 SANBORN DRIVE  
**Owner:** GALBRAITH, DIANE - TRUSTEE  
**Waterfront Value:** \$ 798,800  
**Water Body:** NEWFOUND LAKE  
**Access:** AVERAGE  
**Location:** ROCKY SHORE  
**Topography:** MILD  
**Condition:** 100                      **Frontage Feet:** 450  
**Notes:** WF



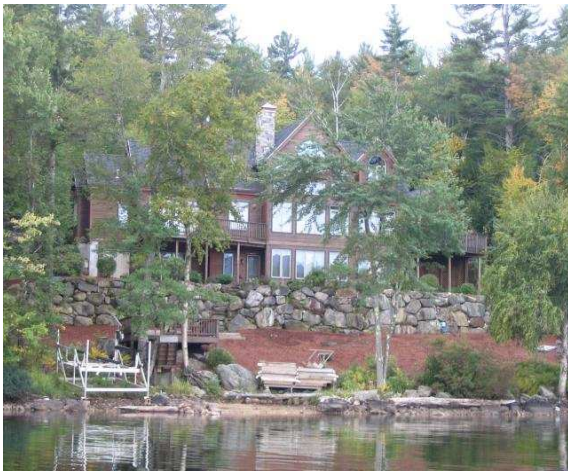
**Map Lot Sub:** 000007 000022 000002  
**Location:** 162 SOUTH MAYHEW TURNPIK  
**Owner:** COLLINS, RONALD W., TRUSTEE  
**Waterfront Value:** \$ 825,000  
**Water Body:** NEWFOUND LAKE  
**Access:** GOOD  
**Location:** BEACH  
**Topography:** MILD  
**Condition:** 100                      **Frontage Feet:** 125  
**Notes:** WF



**Map Lot Sub:** 000007 000022 000003  
**Location:** 174 SOUTH MAYHEW TURNPIK  
**Owner:** SULLIVAN, DIANNA M, TRUSTEE  
**Waterfront Value:** \$ 825,000  
**Water Body:** NEWFOUND LAKE  
**Access:** GOOD  
**Location:** BEACH  
**Topography:** MILD  
**Condition:** 100                   **Frontage Feet:** 127  
**Notes:** WF



**Map Lot Sub:** 000007 000023 000000  
**Location:** 152 SOUTH MAYHEW TURNPIK  
**Owner:** FALCONE, RICHARD J AND MAURIA  
**Waterfront Value:** \$ 825,000  
**Water Body:** NEWFOUND LAKE  
**Access:** GOOD  
**Location:** BEACH  
**Topography:** LEVEL  
**Condition:** 95                   **Frontage Feet:** 150  
**Notes:** DTW WF



**Map Lot Sub:** 00018A 000013 000001  
**Location:** 13 ROGERS LEDGE DRIVE  
**Owner:** LAVECCHIA, VICTORIA - TRUSTEE  
**Waterfront Value:** \$ 866,300  
**Water Body:** NEWFOUND LAKE  
**Access:** AVERAGE  
**Location:** GOOD WF SITE  
**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:** \$ 866,300  
**Water Body:** NEWFOUND LAKE  
**Access:** AVERAGE  
**Location:** GOOD WF SITE  
**Topography:** MILD  
**Condition:** 100                   **Frontage Feet:** 240  
**Notes:** WF



**Map Lot Sub:** 000007 000022 000004  
**Location:** 176 SOUTH MAYHEW TURNPIK  
**Owner:** SHOPE, BONNIE H.  
**Waterfront Value:** \$ 870,000  
**Water Body:** NEWFOUND LAKE  
**Access:** GOOD  
**Location:** BEACH  
**Topography:** LEVEL  
**Condition:** 100                      **Frontage Feet:** 127  
**Notes:** WF



**Map Lot Sub:** 000007 0000SG 027-07  
**Location:** 26 STONE GATE ROAD  
**Owner:** JONES, THOMAS O  
**Waterfront Value:** \$ 870,000  
**Water Body:** NEWFOUND LAKE  
**Access:** GOOD  
**Location:** BEACH  
**Topography:** LEVEL  
**Condition:** 100                      **Frontage Feet:** 225  
**Notes:** WF



**Map Lot Sub:** 00018A 000013 000003  
**Location:** 27 ROGERS LEDGE DRIVE  
**Owner:** HENDRICKSON, RAY & KARYN  
**Waterfront Value:** \$ 891,000  
**Water Body:** NEWFOUND LAKE  
**Access:** AVERAGE  
**Location:** VERY GOOD WF SITE  
**Topography:** ROLLING  
**Condition:** 100                      **Frontage Feet:** 240  
**Notes:** WF



**Map Lot Sub:** 000006 000007 000000  
**Location:** 242 SOUTH MAYHEW TURNPIK  
**Owner:** ONAWAY CAMP TRUST  
**Waterfront Value:** \$ 911,300  
**Water Body:** NEWFOUND LAKE  
**Access:** AVERAGE  
**Location:** RETAINING WALL  
**Topography:** MILD  
**Condition:** 100                      **Frontage Feet:** 300  
**Notes:** WF



**Map Lot Sub:** 000006 000002 000000  
**Location:** 8 MCLANE DRIVE  
**Owner:** MCLANE-PASQUANEY LAND TRUST  
**Waterfront Value:** \$ 918,000  
**Water Body:** NEWFOUND LAKE  
**Access:** AVERAGE  
**Location:** ROCKY SHORE  
**Topography:** ROLLING  
**Condition:** 100                   **Frontage Feet:** 700  
**Notes:** WF



**Map Lot Sub:** 00017A 000008 000000  
**Location:** 204 NORTH SHORE ROAD  
**Owner:** JACKSON, SUSAN W. REV TRUST  
**Waterfront Value:** \$ 945,000  
**Water Body:** NEWFOUND LAKE  
**Access:** AVERAGE  
**Location:** BEACH  
**Topography:** LEVEL  
**Condition:** 100                   **Frontage Feet:** 255  
**Notes:** WF



**Map Lot Sub:** 00017A 000012 000000  
**Location:** LAKESHORE DRIVE  
**Owner:** HEBRON, TOWN OF  
**Waterfront Value:** \$ 1,000,100  
**Water Body:** NEWFOUND LAKE  
**Access:** AVERAGE  
**Location:** BEACH  
**Topography:** LEVEL  
**Condition:** 100                   **Frontage Feet:** 265  
**Notes:** WF



**Map Lot Sub:** 000007 000044 000000  
**Location:** 290 NORTH SHORE ROAD  
**Owner:** AUDUBON SOCIETY OF NH  
**Waterfront Value:** \$ 1,050,000  
**Water Body:** NEWFOUND LAKE  
**Access:** AVERAGE  
**Location:** ROCKY SHORE  
**Topography:** MODERATE  
**Condition:** 100                   **Frontage Feet:** 3,170  
**Notes:** WF



**Map Lot Sub:** 000007 000045 000006  
**Location:** NORTH SHORE ROAD  
**Owner:** MCLANE, ANDREWS  
**Waterfront Value:** \$ 1,142,100  
**Water Body:** NEWFOUND LAKE  
**Access:** AVERAGE  
**Location:** PART ROCKY SHORE  
**Topography:** ROLLING  
**Condition:** 100           **Frontage Feet:** 750  
**Notes:** UND WF



**Map Lot Sub:** 000005 000005 000000  
**Location:** 416 SOUTH MAYHEW TURNPIK  
**Owner:** CAMP PASQUANEY  
**Waterfront Value:** \$ 1,162,500  
**Water Body:** NEWFOUND LAKE  
**Access:** AVERAGE  
**Location:** ROCKY SHORE  
**Topography:** MODERATE  
**Condition:** 110           **Frontage Feet:** 3,100  
**Notes:** also has beach



**Map Lot Sub:** 00019A 000012 000000  
**Location:** 68 BERE A ROAD  
**Owner:** CAMP BERE A, INC  
**Waterfront Value:** \$ 1,282,500  
**Water Body:** NEWFOUND LAKE  
**Access:** AVERAGE  
**Location:** AVERAGE WF SITE  
**Topography:** MILD  
**Condition:** 80           **Frontage Feet:** 1,030  
**Notes:** PART ROCKY WF



**Map Lot Sub:** 000006 000015 000000  
**Location:** 27 CAMP ONAWAY DRIVE  
**Owner:** ONAWAY CAMP TRUST  
**Waterfront Value:** \$ 1,283,300  
**Water Body:** NEWFOUND LAKE  
**Access:** AVERAGE  
**Location:** ROCKY SHORE  
**Topography:** MILD  
**Condition:** 100           **Frontage Feet:** 2,250  
**Notes:** 100' Beach





**Map Lot Sub:** 000007 000029 000000  
**Location:** 6 MOWGLIS DRIVE  
**Owner:** HOLT-ELWELL MEMORIAL FOUNDAT  
**Waterfront Value:** \$ 1,477,100  
**Water Body:** NEWFOUND LAKE  
**Access:** AVERAGE  
**Location:** PART ROCKY SHORE  
**Topography:** MILD  
**Condition:** 100                      **Frontage Feet:** 1,350  
**Notes:** WF

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## **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.

There are 164 out of 920 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 000007 000000  
**Location:** NORTH MAYHEW TURNPIK  
**Owner:** KRUGER, ELIZABETH H.  
**View Value:** \$ 2,200  
**Subject:** HILLS  
**Width:** AVERAGE  
**Depth:** TOP 25  
**Distance:** CLOSE/NEAR  
**Condition:** 25  
**Notes:** mostly blocked/ple



**Map Lot Sub:** 000001 0000BP 001-01  
**Location:** 233 NORTH MAYHEW TURNPIK  
**Owner:** US BANK TRUST  
**View Value:** \$ 2,200  
**Subject:** HILLS  
**Width:** TUNNEL  
**Depth:** TOP 25  
**Distance:** CLOSE/NEAR  
**Condition:** 100  
**Notes:** HLS/AVG/D25/NER VU



**Map Lot Sub:** 000001 0000BR 000008  
**Location:** 48 BUTTERNUT RIDGE  
**Owner:** BARNARD, ALEX B.  
**View Value:** \$ 2,200  
**Subject:** HILLS  
**Width:** TUNNEL  
**Depth:** TOP 25  
**Distance:** CLOSE/NEAR  
**Condition:** 100  
**Notes:** HLS/TUN/D25/NER VU



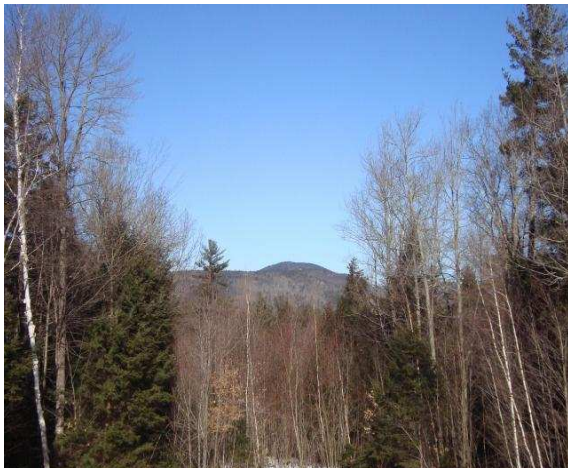
**Map Lot Sub:** 000009 0006-6 000000  
**Location:** 368 GEORGE ROAD  
**Owner:** CATALDO, JOHN L.  
**View Value:** \$ 2,200  
**Subject:** HILLS  
**Width:** TUNNEL  
**Depth:** TOP 25  
**Distance:** CLOSE/NEAR  
**Condition:** 100  
**Notes:** HLS/TUN/D25/NER VU



**Map Lot Sub:** 000017 000065 000000  
**Location:** 39 HOBART HILL ROAD  
**Owner:** SULLIVAN, CHRISTOPHER J  
**View Value:** \$ 2,200  
**Subject:** HILLS  
**Width:** TUNNEL  
**Depth:** TOP 25  
**Distance:** CLOSE/NEAR  
**Condition:** 50  
**Notes:**



**Map Lot Sub:** 000017 0000DW 000003  
**Location:** 22 DUCKWORTH ROAD  
**Owner:** KHODABASH, JEAN N.  
**View Value:** \$ 2,200  
**Subject:** HILLS  
**Width:** TUNNEL  
**Depth:** TOP 25  
**Distance:** CLOSE/NEAR  
**Condition:** 100  
**Notes:**



**Map Lot Sub:** 000018 000001 000003  
**Location:** 113 HOBART HILL ROAD  
**Owner:** STEENBERGEN, ANDREW G  
**View Value:** \$ 2,200  
**Subject:** HILLS  
**Width:** TUNNEL  
**Depth:** TOP 25  
**Distance:** CLOSE/NEAR  
**Condition:** 100  
**Notes:**



**Map Lot Sub:** 000018 000019 00002A  
**Location:** 17 VALLEY VIEW ROAD  
**Owner:** BARNARD, MATTHEW B.  
**View Value:** \$ 2,200  
**Subject:** HILLS  
**Width:** TUNNEL  
**Depth:** TOP 25  
**Distance:** CLOSE/NEAR  
**Condition:** 100  
**Notes:** TUN/TOP25/HLS NER



**Map Lot Sub:** 000020 000002 000014  
**Location:** 16 PANORAMA LANE  
**Owner:** WILSON, SCOTT C.  
**View Value:** \$ 2,200  
**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:** \$ 2,200  
**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 W  
**View Value:** \$ 2,200  
**Subject:** HILLS  
**Width:** NARROW  
**Depth:** TOP 25  
**Distance:** CLOSE/NEAR  
**Condition:** 70  
**Notes:** HLS/CLS VU

|                            | Date     | Book/Page | Type | Price    |
|----------------------------|----------|-----------|------|----------|
| <b>Most Recent Sale:</b>   | 10/13/15 | 4163/3221 | Q V  | \$39,933 |
| <b>Current Assessment:</b> |          |           |      | \$54,300 |



**Map Lot Sub:** 000002 000002 000000  
**Location:** 249 PIKE HILL ROAD  
**Owner:** LINCOURT, STEVEN P.  
**View Value:** \$ 4,300  
**Subject:** HILLS  
**Width:** NARROW  
**Depth:** TOP 25  
**Distance:** CLOSE/NEAR  
**Condition:** 100  
**Notes:**



**Map Lot Sub:** 000007 000014 000001  
**Location:** 1 SUNSET DRIVE  
**Owner:** RODERICK, ROSEMARIE  
**View Value:** \$ 4,300  
**Subject:** LAKES/HILLS  
**Width:** NARROW  
**Depth:** TOP 25  
**Distance:** CLOSE/NEAR  
**Condition:** 100  
**Notes:** PT BLKD LK/MTN VU



**Map Lot Sub:** 000017 000014 000000  
**Location:** 5 CROSS ROAD  
**Owner:** COMENDUL, JR., ANDREW B.  
**View Value:** \$ 4,300  
**Subject:** HILLS  
**Width:** NARROW  
**Depth:** TOP 25  
**Distance:** CLOSE/NEAR  
**Condition:** 100  
**Notes:**

|                            | Date     | Book/Page | Type | Price     |
|----------------------------|----------|-----------|------|-----------|
| <b>Most Recent Sale:</b>   | 09/30/13 | 4015/0412 | Q I  | \$260,933 |
| <b>Current Assessment:</b> |          |           |      | \$249,200 |



**Map Lot Sub:** 000017 000023 000000  
**Location:** NORTH SHORE ROAD  
**Owner:** AUDUBON SOCIETY OF NH  
**View Value:** \$ 4,300  
**Subject:** HILLS  
**Width:** AVERAGE  
**Depth:** TOP 25  
**Distance:** CLOSE/NEAR  
**Condition:** 70  
**Notes:** UND PAST/HILL VU





**Map Lot Sub:** 000018 000006 000000  
**Location:** 138 WEST SHORE ROAD  
**Owner:** WHITE, JR., WILLIAM R  
**View Value:** \$ 4,300  
**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:** \$ 4,300  
**Subject:** HILLS  
**Width:** NARROW  
**Depth:** TOP 25  
**Distance:** CLOSE/NEAR  
**Condition:** 100  
**Notes:** NAR/TOP50/CLS HILL



**Map Lot Sub:** 000007 000046 000003  
**Location:** 255 NORTH SHORE ROAD  
**Owner:** SUGHRUE, PAUL E  
**View Value:** \$ 6,500  
**Subject:** HILLS  
**Width:** AVERAGE  
**Depth:** TOP 25  
**Distance:** CLOSE/NEAR  
**Condition:** 100  
**Notes:**



**Map Lot Sub:** 000018 000019 000000  
**Location:** 145 HOBART HILL ROAD  
**Owner:** SOMERS, JEFFREY C  
**View Value:** \$ 6,500  
**Subject:** HILLS  
**Width:** WIDE  
**Depth:** TOP 25  
**Distance:** CLOSE/NEAR  
**Condition:** 75  
**Notes:** 90+ HILL/prt blk



**Map Lot Sub:** 000023 0000RM 000005  
**Location:** 210 GROTON ROAD  
**Owner:** WISNIEWSKI TRUSTEE, ROBERT T  
**View Value:** \$ 6,500  
**Subject:** HILLS  
**Width:** AVERAGE  
**Depth:** TOP 25  
**Distance:** CLOSE/NEAR  
**Condition:** 100  
**Notes:** AVG/TOP50/NERHILL

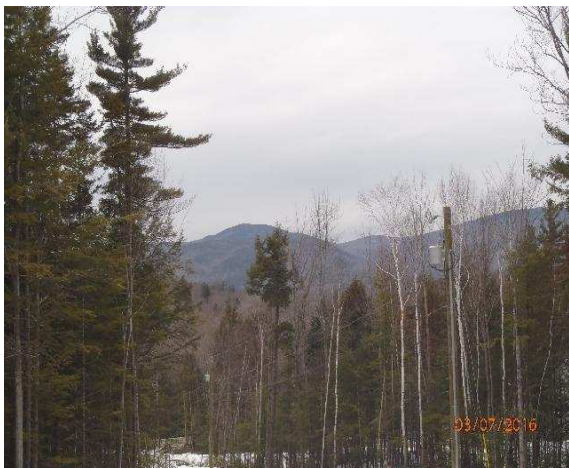


**Map Lot Sub:** 000024 0000CM 000002  
**Location:** 288 GROTON ROAD  
**Owner:** PETERSEN, ANICE C.  
**View Value:** \$ 6,500  
**Subject:** HILLS  
**Width:** AVERAGE  
**Depth:** TOP 25  
**Distance:** CLOSE/NEAR  
**Condition:** 100  
**Notes:** HILL VU

|                            | Date     | Book/Page | Type | Price     |
|----------------------------|----------|-----------|------|-----------|
| <b>Most Recent Sale:</b>   | 01/16/15 | 4106/0791 | Q I  | \$163,000 |
| <b>Current Assessment:</b> |          |           |      | \$171,200 |



**Map Lot Sub:** 000007 000010 000000  
**Location:** 16 BROOKS CIRCLE  
**Owner:** BROOKS, BARBARA S.  
**View Value:** \$ 8,600  
**Subject:** LAKES/HILLS  
**Width:** AVERAGE  
**Depth:** TOP 25  
**Distance:** CLOSE/NEAR  
**Condition:** 100  
**Notes:** VU



**Map Lot Sub:** 000018 000021 000002  
**Location:** 201 HOBART HILL ROAD  
**Owner:** KNAUSS, CYNTHIA  
**View Value:** \$ 8,600  
**Subject:** MOUNTAINS  
**Width:** TUNNEL  
**Depth:** TOP 25  
**Distance:** DISTANT  
**Condition:** 100  
**Notes:** MTS/TUN/D25/DST VU



**Map Lot Sub:** 000023 000003 000000  
**Location:** 233 GROTON ROAD  
**Owner:** WATERS, DANIEL, TRUSTEE  
**View Value:** \$ 8,600  
**Subject:** HILLS  
**Width:** TUNNEL  
**Depth:** TOP 50  
**Distance:** CLOSE/NEAR  
**Condition:** 100  
**Notes:** TUN/TOP50/NERHILL



**Map Lot Sub:** 000001 000012 000000  
**Location:** 479 GEORGE ROAD  
**Owner:** MERRILL, RICHARD  
**View Value:** \$ 10,800  
**Subject:** HILLS  
**Width:** AVERAGE  
**Depth:** TOP 25  
**Distance:** DISTANT  
**Condition:** 100  
**Notes:** HLS/AVE/D25/DST VU



**Map Lot Sub:** 000006 000012 000000  
**Location:** 181 SOUTH MAYHEW TURNPIK  
**Owner:** DAVIS, CARROLL R. ET AL  
**View Value:** \$ 10,800  
**Subject:** LAKES/HILLS  
**Width:** TUNNEL  
**Depth:** TOP 50  
**Distance:** CLOSE/NEAR  
**Condition:** 100  
**Notes:** WTR/TUN/D50/NER VU



**Map Lot Sub:** 000007 0000HP 000027  
**Location:** 6 LOON ISLAND LANE  
**Owner:** GOYETCHE, ANDREW W.  
**View Value:** \$ 10,800  
**Subject:** LAKES/HILLS  
**Width:** TUNNEL  
**Depth:** TOP 100  
**Distance:** CLOSE/NEAR  
**Condition:** 50  
**Notes:** PART BLOCKED



**Map Lot Sub:** 000007 0000SG 020-07  
**Location:** 12 STONE GATE ROAD  
**Owner:** JONES TRUST OF 2007  
**View Value:** \$ 10,800  
**Subject:** LAKES/HILLS  
**Width:** TUNNEL  
**Depth:** TOP 100  
**Distance:** CLOSE/NEAR  
**Condition:** 50  
**Notes:** SM LAKE VU/prt blk



**Map Lot Sub:** 000007 0000SG 023-07  
**Location:** 9 STONE GATE ROAD  
**Owner:** MCNALLY, JAMES & BIBER, KRISTEN  
**View Value:** \$ 10,800  
**Subject:** LAKES/HILLS  
**Width:** TUNNEL  
**Depth:** TOP 50  
**Distance:** CLOSE/NEAR  
**Condition:** 100  
**Notes:** SM TUNNEL LAKE VU



**Map Lot Sub:** 000018 000030 00HH08  
**Location:** 291 HOBART HILL ROAD  
**Owner:** ROCHE, EMMANUEL, TRUSTEE  
**View Value:** \$ 10,800  
**Subject:** MOUNTAINS  
**Width:** AVERAGE  
**Depth:** TOP 25  
**Distance:** CLOSE/NEAR  
**Condition:** 100  
**Notes:**



**Map Lot Sub:** 00017A 000014 000000  
**Location:** 181 NORTH SHORE ROAD  
**Owner:** MINICHELLO, PATRICIA -TRUSTEE  
**View Value:** \$ 10,800  
**Subject:** HILLS  
**Width:** PANORAMIC  
**Depth:** TOP 25  
**Distance:** CLOSE/NEAR  
**Condition:** 100  
**Notes:** 90+ HILL VU



**Map Lot Sub:** 000002 000007 000002  
**Location:** 103 PIKE HILL ROAD  
**Owner:** WRIGHT, WILLIAM C  
**View Value:** \$ 12,900  
**Subject:** MOUNTAINS  
**Width:** NARROW  
**Depth:** TOP 25  
**Distance:** DISTANT  
**Condition:** 100  
**Notes:** MTS/NAR/D25/DST VU



**Map Lot Sub:** 000007 000018 000000  
**Location:** 9 SUNSET DRIVE  
**Owner:** ROGERS, JOHN C  
**View Value:** \$ 12,900  
**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:** \$ 12,900  
**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:** THISTLE, SUZANNE FAMILY TRUST  
**View Value:** \$ 12,900  
**Subject:** HILLS  
**Width:** NARROW  
**Depth:** TOP 50  
**Distance:** CLOSE/NEAR  
**Condition:** 100  
**Notes:** HILL VU



**Map Lot Sub:** 000017 000007 000000  
**Location:** 91 NORTH SHORE ROAD  
**Owner:** DE VIVO, DARRYL C.  
**View Value:** \$ 12,900  
**Subject:** LAKES/HILLS  
**Width:** NARROW  
**Depth:** TOP 75  
**Distance:** CLOSE/NEAR  
**Condition:** 50  
**Notes:** p-line



**Map Lot Sub:** 000018 0000MF 000002  
**Location:** 230 HOBART HILL ROAD  
**Owner:** GORDON, PETER S  
**View Value:** \$ 12,900  
**Subject:** HILLS  
**Width:** NARROW  
**Depth:** TOP 50  
**Distance:** CLOSE/NEAR  
**Condition:** 100  
**Notes:** HILLSIDE VU



**Map Lot Sub:** 000018 000HCE 000003  
**Location:** 200 VALLEY VIEW ROAD  
**Owner:** MCQUILKIN FAMILY 2007 TRUST  
**View Value:** \$ 12,900  
**Subject:** MOUNTAINS  
**Width:** NARROW  
**Depth:** TOP 25  
**Distance:** DISTANT  
**Condition:** 100  
**Notes:**



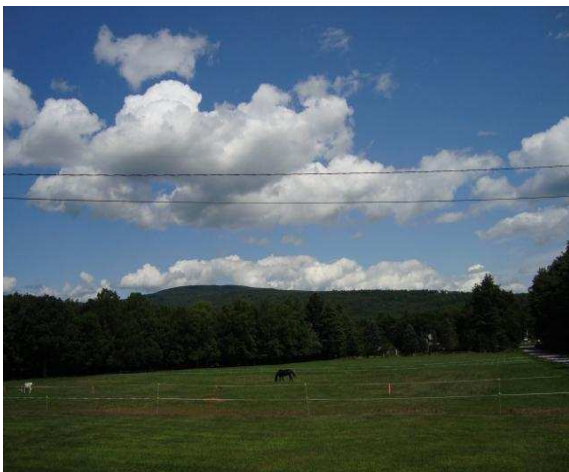
**Map Lot Sub:** 000023 0000RM 000001  
**Location:** GROTON ROAD  
**Owner:** NUGENT, WILLIAM T.  
**View Value:** \$ 12,900  
**Subject:** HILLS  
**Width:** AVERAGE  
**Depth:** TOP 50  
**Distance:** CLOSE/NEAR  
**Condition:** 70  
**Notes:** UND VU



**Map Lot Sub:** 000024 000025 000000  
**Location:** GROTON ROAD  
**Owner:** MATTHEWS, JOSEPH H. ET AL  
**View Value:** \$ 12,900  
**Subject:** HILLS  
**Width:** AVERAGE  
**Depth:** TOP 50  
**Distance:** CLOSE/NEAR  
**Condition:** 70  
**Notes:** und vu



**Map Lot Sub:** 00019A 0000BW 000019  
**Location:** 4 BIRCH LANE  
**Owner:** SERRENTINO JR., PHILIP ET AL  
**View Value:** \$ 12,900  
**Subject:** LAKES/MOUNTAINS  
**Width:** TUNNEL  
**Depth:** TOP 100  
**Distance:** DISTANT  
**Condition:** 25  
**Notes:** TUNNEL LK VU



**Map Lot Sub:** 000017 000060 000000  
**Location:** 42 HOBART HILL ROAD  
**Owner:** SARGENT, WILLIAM R. & ANN  
**View Value:** \$ 15,100  
**Subject:** HILLS  
**Width:** AVERAGE  
**Depth:** TOP 50  
**Distance:** CLOSE/NEAR  
**Condition:** 75  
**Notes:** PLE



**Map Lot Sub:** 000001 000013 0001-5  
**Location:** CILLEY BROOK LANE  
**Owner:** CONVEX, LLC  
**View Value:** \$ 17,200  
**Subject:** MOUNTAINS  
**Width:** AVERAGE  
**Depth:** TOP 25  
**Distance:** EXTREME DISTANT  
**Condition:** 70  
**Notes:** UND VU



**Map Lot Sub:** 000007 000014 000002  
**Location:** 3 SUNSET DRIVE  
**Owner:** GEEVER, LUCILLE E  
**View Value:** \$ 17,200  
**Subject:** LAKES/HILLS  
**Width:** NARROW  
**Depth:** TOP 50  
**Distance:** CLOSE/NEAR  
**Condition:** 100  
**Notes:** VU



**Map Lot Sub:** 000017 000042 000000  
**Location:** 134 GROTON ROAD  
**Owner:** GOLDTHWAITE, DAVID B  
**View Value:** \$ 17,200  
**Subject:** HILLS  
**Width:** TUNNEL  
**Depth:** TOP 50  
**Distance:** DISTANT  
**Condition:** 100  
**Notes:** SM HILL/MTN VU



**Map Lot Sub:** 000001 00012A 000000  
**Location:** 528 GEORGE ROAD  
**Owner:** MERRILL, RICHARD  
**View Value:** \$ 19,400  
**Subject:** HILLS  
**Width:** AVERAGE  
**Depth:** TOP 75  
**Distance:** CLOSE/NEAR  
**Condition:** 70  
**Notes:** und view



**Map Lot Sub:** 000002 000009 000000  
**Location:** 162 NORTH MAYHEW TURNPIK  
**Owner:** RAYNO, CHARLES E & LORRAINE C  
**View Value:** \$ 19,400  
**Subject:** HILLS  
**Width:** AVERAGE  
**Depth:** TOP 50  
**Distance:** CLOSE/NEAR  
**Condition:** 100  
**Notes:** HLS/AVE/D50/NER VU





**Map Lot Sub:** 000002 000020 000000  
**Location:** 33 PIKE HILL ROAD  
**Owner:** DENGEL FAMILY TRUST  
**View Value:** \$ 19,400  
**Subject:** HILLS  
**Width:** AVERAGE  
**Depth:** TOP 50  
**Distance:** CLOSE/NEAR  
**Condition:** 100  
**Notes:** AVE/CLS/TOP50HILL



**Map Lot Sub:** 000008 000006 000002  
**Location:** 218 GEORGE ROAD  
**Owner:** MCGINNESS, JAMES  
**View Value:** \$ 19,400  
**Subject:** HILLS  
**Width:** WIDE  
**Depth:** TOP 75  
**Distance:** CLOSE/NEAR  
**Condition:** 50  
**Notes:** part blkd vu



**Map Lot Sub:** 000009 000009 000000  
**Location:** 296 GEORGE ROAD  
**Owner:** LYNCH, HENRY D  
**View Value:** \$ 19,400  
**Subject:** HILLS  
**Width:** AVERAGE  
**Depth:** TOP 50  
**Distance:** CLOSE/NEAR  
**Condition:** 100  
**Notes:** HLS/AVG/D50/NER VU



**Map Lot Sub:** 000016 000001 000000  
**Location:** 135 BRALEY ROAD  
**Owner:** HAZELTON, PAUL S.  
**View Value:** \$ 19,400  
**Subject:** HILLS  
**Width:** AVERAGE  
**Depth:** TOP 50  
**Distance:** CLOSE/NEAR  
**Condition:** 100  
**Notes:** AVE/HLS/TOP50NER V



**Map Lot Sub:** 000024 000019 000000  
**Location:** 232 GROTON ROAD  
**Owner:** NUGENT, WILLIAM T.  
**View Value:** \$ 19,400  
**Subject:** HILLS  
**Width:** AVERAGE  
**Depth:** TOP 50  
**Distance:** CLOSE/NEAR  
**Condition:** 100  
**Notes:** AVE/TOP50/NERHILL



**Map Lot Sub:** 000024 000020 000000  
**Location:** 242 GROTON ROAD  
**Owner:** AUSTIN, TRAVIS J.  
**View Value:** \$ 19,400  
**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:** \$ 19,400  
**Subject:** HILLS  
**Width:** AVERAGE  
**Depth:** TOP 50  
**Distance:** CLOSE/NEAR  
**Condition:** 100  
**Notes:** HILL VU



**Map Lot Sub:** 000007 0000SG 026-07  
**Location:** 28 STONE GATE ROAD  
**Owner:** VANICEK, SALLY C 2003 REV. TRU  
**View Value:** \$ 21,500  
**Subject:** LAKES/HILLS  
**Width:** TUNNEL  
**Depth:** TOP 100  
**Distance:** CLOSE/NEAR  
**Condition:** 100  
**Notes:**



**Map Lot Sub:** 000008 000006 000000  
**Location:** 157 COOPER ROAD  
**Owner:** LITTLE BOG FARM, LLC  
**View Value:** \$ 23,700  
**Subject:** HILLS  
**Width:** PANORAMIC  
**Depth:** TOP 50  
**Distance:** CLOSE/NEAR  
**Condition:** 70  
**Notes:** und pan top 75



**Map Lot Sub:** 000001 000013 000004  
**Location:** 383 GEORGE ROAD  
**Owner:** KILL, LAWRENCE L  
**View Value:** \$ 25,800  
**Subject:** HILLS  
**Width:** WIDE  
**Depth:** TOP 50  
**Distance:** CLOSE/NEAR  
**Condition:** 100  
**Notes:** HLS/WID/D25/NER VU



**Map Lot Sub:** 000001 0000BP 003-02  
**Location:** 275 NORTH MAYHEW TURNPIK  
**Owner:** STRICKLAND, DAVID  
**View Value:** \$ 25,800  
**Subject:** HILLS  
**Width:** WIDE  
**Depth:** TOP 50  
**Distance:** CLOSE/NEAR  
**Condition:** 100  
**Notes:** HLS/WID/D50/NER VU



**Map Lot Sub:** 000007 0000SG 019-07  
**Location:** 6 STONE GATE ROAD  
**Owner:** ALDERINK, TRUSTEE, ELROY  
**View Value:** \$ 25,800  
**Subject:** LAKES/HILLS  
**Width:** AVERAGE  
**Depth:** TOP 50  
**Distance:** CLOSE/NEAR  
**Condition:** 100  
**Notes:**



**Map Lot Sub:** 000008 000006 000001  
**Location:** 236 GEORGE ROAD  
**Owner:** GEORGE, DONALD  
**View Value:** \$ 25,800  
**Subject:** HILLS  
**Width:** WIDE  
**Depth:** TOP 50  
**Distance:** CLOSE/NEAR  
**Condition:** 100  
**Notes:** WID/HLS/VALLEY VU



**Map Lot Sub:** 00017A 000015 000000  
**Location:** 191 NORTH SHORE ROAD  
**Owner:** MILLS, LESLIE J. 2002 REV TRST  
**View Value:** \$ 25,800  
**Subject:** LAKES/HILLS  
**Width:** AVERAGE  
**Depth:** TOP 50  
**Distance:** CLOSE/NEAR  
**Condition:** 100  
**Notes:** VU



**Map Lot Sub:** 00018A 0000IP 000022  
**Location:** 59 INDIAN POINT ROAD  
**Owner:** PHILLIPS, JAMES N.F.  
**View Value:** \$ 25,800  
**Subject:** LAKES/HILLS  
**Width:** AVERAGE  
**Depth:** TOP 100  
**Distance:** CLOSE/NEAR  
**Condition:** 50  
**Notes:** prt blk/p-lines



**Map Lot Sub:** 00018A 0000IP 000023  
**Location:** 65 INDIAN POINT ROAD  
**Owner:** CALIRI, ANTHONY C  
**View Value:** \$ 25,800  
**Subject:** LAKES/HILLS  
**Width:** AVERAGE  
**Depth:** TOP 100  
**Distance:** CLOSE/NEAR  
**Condition:** 50  
**Notes:** prt blk/p-lines



**Map Lot Sub:** 00019A 000011 0000H3  
**Location:** 30 OAK LANE  
**Owner:** CORMIER JR, JOSEPH H -TRUSTEE  
**View Value:** \$ 28,000  
**Subject:** LAKES/MOUNTAINS  
**Width:** TUNNEL  
**Depth:** TOP 100  
**Distance:** DISTANT  
**Condition:** 50  
**Notes:** p-lines



**Map Lot Sub:** 00019A 0000BW 000005  
**Location:** 20 OAK LANE  
**Owner:** WRIGHT, KRISTINA A.  
**View Value:** \$ 28,000  
**Subject:** LAKES/MOUNTAINS  
**Width:** TUNNEL  
**Depth:** TOP 100  
**Distance:** DISTANT  
**Condition:** 50  
**Notes:** PT BLKD LAKE VU



**Map Lot Sub:** 000017 000005 000000  
**Location:** 69 BRALEY ROAD  
**Owner:** ESTY, CHERYL A.  
**View Value:** \$ 32,300  
**Subject:** HILLS  
**Width:** PANORAMIC  
**Depth:** TOP 50  
**Distance:** CLOSE/NEAR  
**Condition:** 100  
**Notes:** 120+ PAST/HILL VU



**Map Lot Sub:** 000018 000HCE 000010  
**Location:** VALLEY VIEW ROAD  
**Owner:** BRISCOE, III, JOHN FRANCIS  
**View Value:** \$ 32,300  
**Subject:** MOUNTAINS  
**Width:** AVERAGE  
**Depth:** TOP 50  
**Distance:** CLOSE/NEAR  
**Condition:** 100  
**Notes:**



**Map Lot Sub:** 00019A 0000BW 000009  
**Location:** 6 OAK LANE  
**Owner:** ROBINSON, ALBERT S.  
**View Value:** \$ 32,300  
**Subject:** LAKES/MOUNTAINS  
**Width:** AVERAGE  
**Depth:** TOP 100  
**Distance:** DISTANT  
**Condition:** 25  
**Notes:** PT BLKD LAKE VU



**Map Lot Sub:** 000007 000025 000000  
**Location:** 110 SOUTH MAYHEW TURNPIK  
**Owner:** DALY, JOHN J.  
**View Value:** \$ 34,400  
**Subject:** LAKES/HILLS  
**Width:** NARROW  
**Depth:** TOP 100  
**Distance:** CLOSE/NEAR  
**Condition:** 100  
**Notes:** VU



**Map Lot Sub:** 000007 0000SG 022-07  
**Location:** 3 STONE GATE ROAD  
**Owner:** STEELE, ANDREW & SARAH  
**View Value:** \$ 34,400  
**Subject:** LAKES/HILLS  
**Width:** NARROW  
**Depth:** TOP 100  
**Distance:** CLOSE/NEAR  
**Condition:** 100  
**Notes:** 30+PRT BLKD LAKEVU



**Map Lot Sub:** 000007 000007 000000  
**Location:** 117 SOUTH MAYHEW TURNPIK  
**Owner:** LA FONTAINE, MARK R.  
**View Value:** \$ 38,700  
**Subject:** LAKES/HILLS  
**Width:** AVERAGE  
**Depth:** TOP 100  
**Distance:** CLOSE/NEAR  
**Condition:** 75  
**Notes:** p-line/part blk



**Map Lot Sub:** 000020 000BMR 0001-1  
**Location:** 496 WEST SHORE ROAD  
**Owner:** BAKER, RYAN J. AND KAREN E.  
**View Value:** \$ 38,700  
**Subject:** LAKES/HILLS  
**Width:** AVERAGE  
**Depth:** TOP 75  
**Distance:** CLOSE/NEAR  
**Condition:** 100  
**Notes:** HLS/AVE/D75/CLS VU

|                            | <b>Date</b> | <b>Book/Page</b> | <b>Type</b> | <b>Price</b> |
|----------------------------|-------------|------------------|-------------|--------------|
| <b>Most Recent Sale:</b>   | 05/07/14    | 4054/0518        | Q V         | \$40,000     |
| <b>Current Assessment:</b> |             |                  |             | \$294,800    |



**Map Lot Sub:** 00019A 0000BW 000006  
**Location:** 16 OAK LANE  
**Owner:** WRIGHT, KRISTINA A.  
**View Value:** \$ 43,000  
**Subject:** LAKES/MOUNTAINS  
**Width:** NARROW  
**Depth:** TOP 100  
**Distance:** DISTANT  
**Condition:** 50  
**Notes:** 45+PRT BLKD LAKEVU



**Map Lot Sub:** 000018 000030 000026  
**Location:** SKYLINE DR  
**Owner:** RADIUS REALTY GROUP II LLC  
**View Value:** \$ 45,200  
**Subject:** LAKES/MOUNTAINS  
**Width:** AVERAGE  
**Depth:** TOP 50  
**Distance:** DISTANT  
**Condition:** 70  
**Notes:** und view



**Map Lot Sub:** 000007 000006 000001  
**Location:** 99 SOUTH MAYHEW TURNPIK  
**Owner:** PASQUANEY TRUST  
**View Value:** \$ 51,600  
**Subject:** LAKES/HILLS  
**Width:** AVERAGE  
**Depth:** TOP 100  
**Distance:** CLOSE/NEAR  
**Condition:** 100  
**Notes:** VU



**Map Lot Sub:** 000018 000HCE 000005  
**Location:** 14 EAGLE RIDGE LANE  
**Owner:** OLESEN, MARTIN C.  
**View Value:** \$ 60,200  
**Subject:** MOUNTAINS  
**Width:** WIDE  
**Depth:** TOP 50  
**Distance:** DISTANT  
**Condition:** 70  
**Notes:** UND VU



**Map Lot Sub:** 000018 000019 00002B  
**Location:** 5 KILL MOUNTAIN ROAD  
**Owner:** ROBERTSON, JOHN C.  
**View Value:** \$ 64,500  
**Subject:** MOUNTAINS  
**Width:** AVERAGE  
**Depth:** TOP 50  
**Distance:** DISTANT  
**Condition:** 100  
**Notes:** VU



**Map Lot Sub:** 000018 0000MF 000001  
**Location:** 226 HOBART HILL ROAD  
**Owner:** BLAIR, JOHN C & REBECCA  
**View Value:** \$ 64,500  
**Subject:** MOUNTAINS  
**Width:** AVERAGE  
**Depth:** TOP 50  
**Distance:** DISTANT  
**Condition:** 100  
**Notes:** 60+ 2TR MTN VU



**Map Lot Sub:** 000018 000HCE 000004  
**Location:** 190 VALLEY VIEW ROAD  
**Owner:** GORE, LESLEY  
**View Value:** \$ 64,500  
**Subject:** MOUNTAINS  
**Width:** WIDE  
**Depth:** TOP 50  
**Distance:** DISTANT  
**Condition:** 75  
**Notes:** 90+ PART BLOCKD VU





**Map Lot Sub:** 000018 000HCE 000008  
**Location:** 12 EAGLE RIDGE LANE  
**Owner:** MEGAN, PETER J  
**View Value:** \$ 64,500  
**Subject:** MOUNTAINS  
**Width:** PANORAMIC  
**Depth:** TOP 75  
**Distance:** DISTANT  
**Condition:** 40  
**Notes:** prt blkd und vu



**Map Lot Sub:** 000018 000HCE 000009  
**Location:** 76 VALLEY VIEW ROAD  
**Owner:** O'CONNOR, JOHN T.  
**View Value:** \$ 64,500  
**Subject:** MOUNTAINS  
**Width:** AVERAGE  
**Depth:** TOP 50  
**Distance:** DISTANT  
**Condition:** 100  
**Notes:** MTS/AVG/D50/DST VU



**Map Lot Sub:** 000020 000003 000000  
**Location:** HEBRON/ALEXANDRIA RD  
**Owner:** ROCKHAVEN FINANCIAL, LLC  
**View Value:** \$ 64,500  
**Subject:** LAKES/MOUNTAINS  
**Width:** WIDE  
**Depth:** TOP 75  
**Distance:** DISTANT  
**Condition:** 50  
**Notes:** und vu



**Map Lot Sub:** 000007 000024 000100  
**Location:** 112 SOUTH MAYHEW TURNPIK  
**Owner:** BERGENHOLTZ, THOMAS M  
**View Value:** \$ 68,800  
**Subject:** LAKES/HILLS  
**Width:** WIDE  
**Depth:** TOP 100  
**Distance:** CLOSE/NEAR  
**Condition:** 100  
**Notes:** 25-100



**Map Lot Sub:** 000007 0000SG 021-07  
**Location:** 22 STONE GATE ROAD  
**Owner:** GILLERY, THOMAS E.  
**View Value:** \$ 68,800  
**Subject:** LAKES/HILLS  
**Width:** NARROW  
**Depth:** TOP 100  
**Distance:** DISTANT  
**Condition:** 100  
**Notes:** VU



**Map Lot Sub:** 000017 000009 000000  
**Location:** NORTH SHORE ROAD  
**Owner:** BRYAN, ANNE L. 2010 REV TRUST  
**View Value:** \$ 68,800  
**Subject:** LAKES/MOUNTAINS  
**Width:** AVERAGE  
**Depth:** TOP 75  
**Distance:** DISTANT  
**Condition:** 70  
**Notes:** UND VU



**Map Lot Sub:** 000009 000010 000000  
**Location:** 275 GEORGE ROAD  
**Owner:** OEDEL, HOWARD T. TRUST  
**View Value:** \$ 77,400  
**Subject:** LAKES/HILLS  
**Width:** AVERAGE  
**Depth:** TOP 100  
**Distance:** DISTANT  
**Condition:** 75  
**Notes:** part blocked



**Map Lot Sub:** 000018 000001 000000  
**Location:** 34 PINE TOP LANE  
**Owner:** BARNARD, VIRGINIA L  
**View Value:** \$ 81,700  
**Subject:** MOUNTAINS  
**Width:** PANORAMIC  
**Depth:** TOP 75  
**Distance:** CLOSE/NEAR  
**Condition:** 100  
**Notes:** 100+ MTN/VALLEY VU



**Map Lot Sub:** 000018 000030 000001  
**Location:** SKYLINE DR  
**Owner:** RADIUS REALTY GROUP II LLC  
**View Value:** \$ 83,900  
**Subject:** LAKES/MOUNTAINS  
**Width:** AVERAGE  
**Depth:** TOP 75  
**Distance:** EXTREME DISTANT  
**Condition:** 70  
**Notes:** und view



**Map Lot Sub:** 000018 000030 000002  
**Location:** SKYLINE DR  
**Owner:** RADIUS REALTY GROUP II LLC  
**View Value:** \$ 83,900  
**Subject:** LAKES/MOUNTAINS  
**Width:** AVERAGE  
**Depth:** TOP 75  
**Distance:** EXTREME DISTANT  
**Condition:** 70  
**Notes:** und view



**Map Lot Sub:** 000003 000003 0003-2  
**Location:** 48 STOKES ROAD  
**Owner:** BRODERICK, VINCENT J  
**View Value:** \$ 86,000  
**Subject:** LAKES/MOUNTAINS  
**Width:** WIDE  
**Depth:** TOP 50  
**Distance:** DISTANT  
**Condition:** 100  
**Notes:** MT&LK/WID/D50/DST



**Map Lot Sub:** 000018 000HCE 000014  
**Location:** 173 VALLEY VIEW ROAD  
**Owner:** TANG, JOSH  
**View Value:** \$ 86,000  
**Subject:** MOUNTAINS  
**Width:** WIDE  
**Depth:** TOP 50  
**Distance:** DISTANT  
**Condition:** 100  
**Notes:** WID/DST/MTS/HLSCLS



**Map Lot Sub:** 00019A 000023 000000  
**Location:** 36 CRYSTAL SPRINGS ROAD  
**Owner:** NOGEOLO, A MILES & GERALDINE C  
**View Value:** \$ 86,000  
**Subject:** LAKES/MOUNTAINS  
**Width:** NARROW  
**Depth:** TOP 100  
**Distance:** DISTANT  
**Condition:** 100  
**Notes:**



**Map Lot Sub:** 00019A 0000BW 000007  
**Location:** OAK LANE  
**Owner:** FRECHETTE, GILBERT K  
**View Value:** \$ 90,300  
**Subject:** LAKES/MOUNTAINS  
**Width:** AVERAGE  
**Depth:** TOP 100  
**Distance:** DISTANT  
**Condition:** 70  
**Notes:** und vu



**Map Lot Sub:** 000018 000030 000022  
**Location:** SKYLINE DR  
**Owner:** KILL MOUNTAIN REALTY LLC  
**View Value:** \$ 94,600  
**Subject:** MOUNTAINS  
**Width:** PANORAMIC  
**Depth:** TOP 50  
**Distance:** EXTREME DISTANT  
**Condition:** 70  
**Notes:** und view



**Map Lot Sub:** 000017 000008 000000  
**Location:** 81 NORTH SHORE ROAD  
**Owner:** BRYAN, ANNE L. 2010 REV TRUST  
**View Value:** \$ 96,800  
**Subject:** LAKES/MOUNTAINS  
**Width:** AVERAGE  
**Depth:** TOP 75  
**Distance:** DISTANT  
**Condition:** 100  
**Notes:** LAKE/MTNS VU



**Map Lot Sub:** 000020 000002 000005  
**Location:** 73 PANORAMA LANE  
**Owner:** LLOYD, THOMAS J.  
**View Value:** \$ 96,800  
**Subject:** LAKES/MOUNTAINS  
**Width:** WIDE  
**Depth:** TOP 75  
**Distance:** DISTANT  
**Condition:** 75  
**Notes:** VU



**Map Lot Sub:** 00019A 0000BW 000008  
**Location:** 59 BEACHWOOD ROAD  
**Owner:** EIBYE, DONNA M  
**View Value:** \$ 96,800  
**Subject:** LAKES/MOUNTAINS  
**Width:** AVERAGE  
**Depth:** TOP 100  
**Distance:** DISTANT  
**Condition:** 75  
**Notes:** part blk



**Map Lot Sub:** 000007 0000HP 000028  
**Location:** 10 CRESCENT LANE  
**Owner:** THOMPSON, STUART & JANE ANNE  
**View Value:** \$ 103,200  
**Subject:** LAKES/HILLS  
**Width:** AVERAGE  
**Depth:** TOP 100  
**Distance:** DISTANT  
**Condition:** 100  
**Notes:**



**Map Lot Sub:** 000008 000016 000000  
**Location:** GEORGE ROAD  
**Owner:** OLD RIDGE FARM TRUST  
**View Value:** \$ 107,500  
**Subject:** LAKES/MOUNTAINS  
**Width:** PANORAMIC  
**Depth:** TOP 100  
**Distance:** EXTREME DISTANT  
**Condition:** 40  
**Notes:** UND VU PART BLKD



**Map Lot Sub:** 000008 000008 000004  
**Location:** GEORGE ROAD  
**Owner:** HARDY, DAVID R.  
**View Value:** \$ 114,000  
**Subject:** LAKES/MOUNTAINS  
**Width:** WIDE  
**Depth:** TOP 75  
**Distance:** EXTREME DISTANT  
**Condition:** 70  
**Notes:** VU

|                            | <b>Date</b> | <b>Book/Page</b> | <b>Type</b> | <b>Price</b> |
|----------------------------|-------------|------------------|-------------|--------------|
| <b>Most Recent Sale:</b>   | 11/23/15    | 4172/0711        | Q V         | \$165,000    |
| <b>Current Assessment:</b> |             |                  |             | \$163,100    |



**Map Lot Sub:** 000018 000HCE 000013  
**Location:** 177 VALLEY VIEW ROAD  
**Owner:** LEAWARD INVESTMENTS, NH, LLC  
**View Value:** \$ 114,000  
**Subject:** MOUNTAINS  
**Width:** PANORAMIC  
**Depth:** TOP 75  
**Distance:** DISTANT  
**Condition:** 70  
**Notes:** PT BLKDUND VU



**Map Lot Sub:** 000020 000020 000000  
**Location:** HEBRON/ALEXANDRIA RD  
**Owner:** ROCKHAVEN FINANCIAL, LLC  
**View Value:** \$ 114,000  
**Subject:** LAKES/MOUNTAINS  
**Width:** WIDE  
**Depth:** TOP 75  
**Distance:** EXTREME DISTANT  
**Condition:** 70  
**Notes:** MTN/AVE/D100/DST V



**Map Lot Sub:** 000008 000008 000006  
**Location:** RANGE ROAD  
**Owner:** MOGIL, LEE H. & OCTAVIA  
**View Value:** \$ 120,400  
**Subject:** LAKES/MOUNTAINS  
**Width:** WIDE  
**Depth:** TOP 100  
**Distance:** DISTANT  
**Condition:** 70  
**Notes:** UND VU



**Map Lot Sub:** 000018 000030 00HH05  
**Location:** 314 HOBART HILL ROAD  
**Owner:** ZAGAME, ELAINE E & ROBERT G. SR.  
**View Value:** \$ 120,400  
**Subject:** MOUNTAINS  
**Width:** AVERAGE  
**Depth:** TOP 75  
**Distance:** EXTREME DISTANT  
**Condition:** 100  
**Notes:**



**Map Lot Sub:** 000018 000HCE 000006  
**Location:** 134 VALLEY VIEW ROAD  
**Owner:** KIRBY, PATRICIA C. REVOCABLE T  
**View Value:** \$ 120,400  
**Subject:** MOUNTAINS  
**Width:** AVERAGE  
**Depth:** TOP 75  
**Distance:** EXTREME DISTANT  
**Condition:** 100  
**Notes:** INC 3 WIND TOWERS



**Map Lot Sub:** 000002 0007-A 000000  
**Location:** 162 PIKE HILL ROAD  
**Owner:** PHELPS TRUSTEE, KIRK  
**View Value:** \$ 129,000  
**Subject:** LAKES/MOUNTAINS  
**Width:** AVERAGE  
**Depth:** TOP 100  
**Distance:** DISTANT  
**Condition:** 100  
**Notes:** MTS&LK/AVG/D100/DS



**Map Lot Sub:** 000007 000046 000001  
**Location:** 90 GEORGE ROAD  
**Owner:** SUGHRUE, PAUL E  
**View Value:** \$ 129,000  
**Subject:** LAKES/MOUNTAINS  
**Width:** AVERAGE  
**Depth:** TOP 100  
**Distance:** DISTANT  
**Condition:** 100  
**Notes:** VU



**Map Lot Sub:** 000008 000008 000001  
**Location:** 186 GEORGE ROAD  
**Owner:** COULSON, MARK K.  
**View Value:** \$ 129,000  
**Subject:** LAKES/MOUNTAINS  
**Width:** AVERAGE  
**Depth:** TOP 100  
**Distance:** DISTANT  
**Condition:** 100  
**Notes:** MT,WT/AVG/D100/DST



**Map Lot Sub:** 000008 000008 000005  
**Location:** 8 RANGE ROAD  
**Owner:** POWERS, WILLIAM  
**View Value:** \$ 129,000  
**Subject:** LAKES/MOUNTAINS  
**Width:** AVERAGE  
**Depth:** TOP 100  
**Distance:** DISTANT  
**Condition:** 100  
**Notes:** WTS,MT/AVG/D100/DS



**Map Lot Sub:** 000008 000010 000000  
**Location:** 47 RANGE ROAD  
**Owner:** HINES, PHILIP  
**View Value:** \$ 129,000  
**Subject:** LAKES/MOUNTAINS  
**Width:** AVERAGE  
**Depth:** TOP 100  
**Distance:** DISTANT  
**Condition:** 100  
**Notes:** WTMT/AVG/D100/NER



**Map Lot Sub:** 000017 000013 000000  
**Location:** 61 WEST SHORE ROAD  
**Owner:** VON BULOW CORPORATION  
**View Value:** \$ 129,000  
**Subject:** LAKES/MOUNTAINS  
**Width:** AVERAGE  
**Depth:** TOP 100  
**Distance:** DISTANT  
**Condition:** 100  
**Notes:** 30+ LAKE/MTN VU





**Map Lot Sub:** 00019A 000011 0000H1  
**Location:** 26 OAK LANE  
**Owner:** APREA, MADELINE B.  
**View Value:** \$ 129,000  
**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:** \$ 129,000  
**Subject:** LAKES/MOUNTAINS  
**Width:** AVERAGE  
**Depth:** TOP 100  
**Distance:** DISTANT  
**Condition:** 100  
**Notes:** 45+ MTN/LAKEVU



**Map Lot Sub:** 000018 000030 000008  
**Location:** HIGH CLIFFS CIRCLE  
**Owner:** RADIUS REALTY GROUP II LLC  
**View Value:** \$ 150,500  
**Subject:** LAKES/MOUNTAINS  
**Width:** WIDE  
**Depth:** TOP 100  
**Distance:** EXTREME DISTANT  
**Condition:** 70  
**Notes:** und view



**Map Lot Sub:** 000018 000030 000010  
**Location:** HIGH CLIFFS CIRCLE  
**Owner:** RADIUS REALTY GROUP II LLC  
**View Value:** \$ 150,500  
**Subject:** LAKES/MOUNTAINS  
**Width:** PANORAMIC  
**Depth:** TOP 100  
**Distance:** DISTANT  
**Condition:** 70  
**Notes:** und view



**Map Lot Sub:** 000020 000002 000002  
**Location:** PANORAMA LANE  
**Owner:** RUPLEY, JOSEPH H  
**View Value:** \$ 150,500  
**Subject:** LAKES/MOUNTAINS  
**Width:** PANORAMIC  
**Depth:** TOP 100  
**Distance:** DISTANT  
**Condition:** 70  
**Notes:** UND120 MTN/LAKE VU



**Map Lot Sub:** 000004 000003 000000  
**Location:** 113 HUNT ROAD  
**Owner:** ROCKWELL, PHYLLIS E. REV.TRUST  
**View Value:** \$ 172,000  
**Subject:** LAKES/MOUNTAINS  
**Width:** WIDE  
**Depth:** TOP 100  
**Distance:** DISTANT  
**Condition:** 100  
**Notes:** lk/mnt/wid/d100/di



**Map Lot Sub:** 000008 000008 000002  
**Location:** 172 GEORGE ROAD  
**Owner:** FILTEAU, GARY R & SALLY J  
**View Value:** \$ 172,000  
**Subject:** LAKES/MOUNTAINS  
**Width:** WIDE  
**Depth:** TOP 100  
**Distance:** DISTANT  
**Condition:** 100  
**Notes:** MT,WT/WID/D100/NER



**Map Lot Sub:** 000008 000008 000003  
**Location:** 158 GEORGE ROAD  
**Owner:** GRIFFIN, PARKER, TRUSTEE  
**View Value:** \$ 172,000  
**Subject:** LAKES/MOUNTAINS  
**Width:** WIDE  
**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:** \$ 172,000  
**Subject:** LAKES/MOUNTAINS  
**Width:** WIDE  
**Depth:** TOP 100  
**Distance:** DISTANT  
**Condition:** 100  
**Notes:** 2 VU'S



**Map Lot Sub:** 000020 000002 000003  
**Location:** 55 PANORAMA LANE  
**Owner:** MACDONALD, HARRY G  
**View Value:** \$ 172,000  
**Subject:** LAKES/MOUNTAINS  
**Width:** WIDE  
**Depth:** TOP 100  
**Distance:** DISTANT  
**Condition:** 100  
**Notes:** VU



**Map Lot Sub:** 000018 000030 000003  
**Location:** SKYLINE DR  
**Owner:** LENSSEN TRUSTEE, WILLIAM  
**View Value:** \$ 189,200  
**Subject:** LAKES/MOUNTAINS  
**Width:** PANORAMIC  
**Depth:** TOP 100  
**Distance:** EXTREME DISTANT  
**Condition:** 70  
**Notes:** und view



**Map Lot Sub:** 000018 000030 000004  
**Location:** SKYLINE DR  
**Owner:** LENSSEN TRUSTEE, WILLIAM  
**View Value:** \$ 189,200  
**Subject:** LAKES/MOUNTAINS  
**Width:** PANORAMIC  
**Depth:** TOP 100  
**Distance:** EXTREME DISTANT  
**Condition:** 70  
**Notes:** und view



**Map Lot Sub:** 000018 000030 000005  
**Location:** HIGH CLIFFS CIRCLE  
**Owner:** TESSIER, DIANE TRUSTEE  
**View Value:** \$ 189,200  
**Subject:** LAKES/MOUNTAINS  
**Width:** PANORAMIC  
**Depth:** TOP 100  
**Distance:** EXTREME DISTANT  
**Condition:** 70  
**Notes:** UND VU



**Map Lot Sub:** 000018 000030 000006  
**Location:** HIGH CLIFFS CIRCLE  
**Owner:** JACKSON, JOHN & DARLENE  
**View Value:** \$ 189,200  
**Subject:** LAKES/MOUNTAINS  
**Width:** PANORAMIC  
**Depth:** TOP 100  
**Distance:** EXTREME DISTANT  
**Condition:** 70  
**Notes:** und view



**Map Lot Sub:** 000018 000030 000012  
**Location:** SKYLINE DR  
**Owner:** THOMPSON, JR., CARL A.  
**View Value:** \$ 189,200  
**Subject:** LAKES/MOUNTAINS  
**Width:** PANORAMIC  
**Depth:** TOP 100  
**Distance:** EXTREME DISTANT  
**Condition:** 70  
**Notes:** und view



**Map Lot Sub:** 000020 000002 000006  
**Location:** 66 PANORAMA LANE  
**Owner:** HANDIBODE, FRANK M  
**View Value:** \$ 202,100  
**Subject:** LAKES/MOUNTAINS  
**Width:** PANORAMIC  
**Depth:** TOP 75  
**Distance:** EXTREME DISTANT  
**Condition:** 100  
**Notes:** VU



**Map Lot Sub:** 000007 000048 000000  
**Location:** 41 GEORGE ROAD  
**Owner:** DOE, DONALD A.  
**View Value:** \$ 215,000  
**Subject:** LAKES/MOUNTAINS  
**Width:** WIDE  
**Depth:** TOP 100  
**Distance:** EXTREME DISTANT  
**Condition:** 100  
**Notes:** WT,MT/WID/D100/NER



**Map Lot Sub:** 000020 000002 000004  
**Location:** 56 PANORAMA LANE  
**Owner:** MARSHALL, JAMES S.  
**View Value:** \$ 215,000  
**Subject:** LAKES/MOUNTAINS  
**Width:** PANORAMIC  
**Depth:** TOP 100  
**Distance:** DISTANT  
**Condition:** 100  
**Notes:** 90+MTN/LAKE VU



**Map Lot Sub:** 000020 000002 000009  
**Location:** 87 PANORAMA LANE  
**Owner:** NEWMAN, BARBARA J.  
**View Value:** \$ 215,000  
**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:** \$ 268,800  
**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. AND DONNA M.  
**View Value:** \$ 268,800  
**Subject:** LAKES/MOUNTAINS  
**Width:** PANORAMIC  
**Depth:** TOP 100  
**Distance:** EXTREME DISTANT  
**Condition:** 100  
**Notes:** MTS/LK/PAN/EXTDIST

|                            | <b>Date</b> | <b>Book/Page</b> | <b>Type</b> | <b>Price</b> |
|----------------------------|-------------|------------------|-------------|--------------|
| <b>Most Recent Sale:</b>   | 04/24/15    | 4122/0995        | Q V         | \$245,000    |
| <b>Current Assessment:</b> |             |                  |             | \$556,800    |



**Map Lot Sub:** 000018 000030 000025  
**Location:** 14 HIGH CLIFFS CIRCLE  
**Owner:** SANTUCCI, FREDERICK A.  
**View Value:** \$ 268,800  
**Subject:** LAKES/MOUNTAINS  
**Width:** PANORAMIC  
**Depth:** TOP 100  
**Distance:** EXTREME DISTANT  
**Condition:** 100  
**Notes:**

|                            | <b>Date</b> | <b>Book/Page</b> | <b>Type</b> | <b>Price</b> |
|----------------------------|-------------|------------------|-------------|--------------|
| <b>Most Recent Sale:</b>   | 03/29/14    | 4047/0194        | Q V         | \$145,000    |
| <b>Current Assessment:</b> |             |                  |             | \$748,700    |



**Map Lot Sub:** 000020 000002 000001  
**Location:** 47 PANORAMA LANE  
**Owner:** MENTO, DAVID  
**View Value:** \$ 268,800  
**Subject:** LAKES/MOUNTAINS  
**Width:** PANORAMIC  
**Depth:** TOP 100  
**Distance:** EXTREME DISTANT  
**Condition:** 100  
**Notes:** VU



**Map Lot Sub:** 000020 000002 000007  
**Location:** 85 PANORAMA LANE  
**Owner:** NEWMAN, PHILIP H.  
**View Value:** \$ 268,800  
**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:** KNIGHT, LEE A.  
**View Value:** \$ 268,800  
**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:** \$ 268,800  
**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, STEVAN  
**View Value:** \$ 268,800  
**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:** \$ 268,800  
**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.

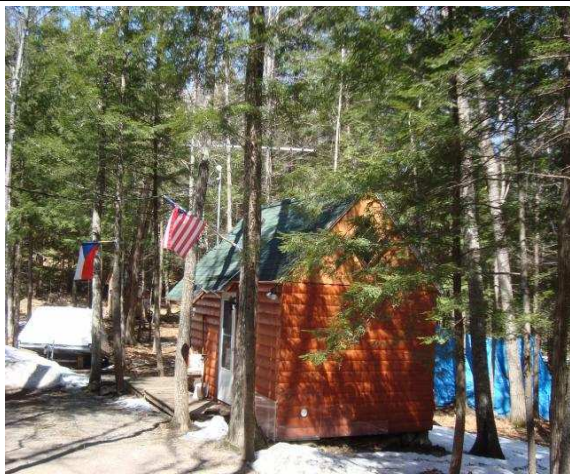
A0 – Generally 14’ wide with gable roof, could be 2x4 or 2x6 construction.

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 homes’ 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 (000008 000016 000010)**



**B4 -- AVG-40 (000008 000017 000000)**



**B3 -- AVG-30 (000006 0000OP 000001)**



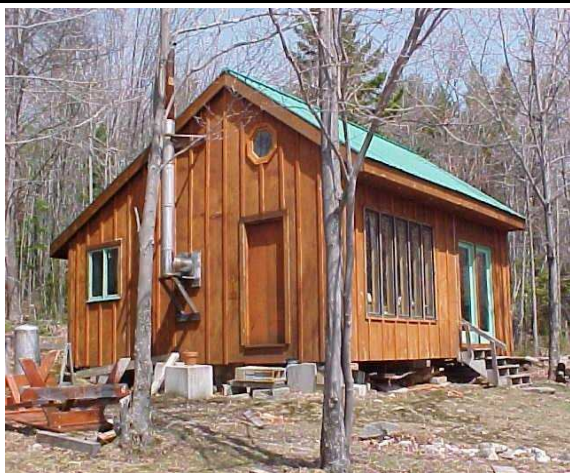
**B3 -- AVG-30 (000007 000SHV 000008)**



**B2 -- AVG-20 (00019A 0000BW 000011)**



**B2 -- AVG-20 (000006 000004 000000)**



**B2 -- AVG-20 (000015 000004 000000)**



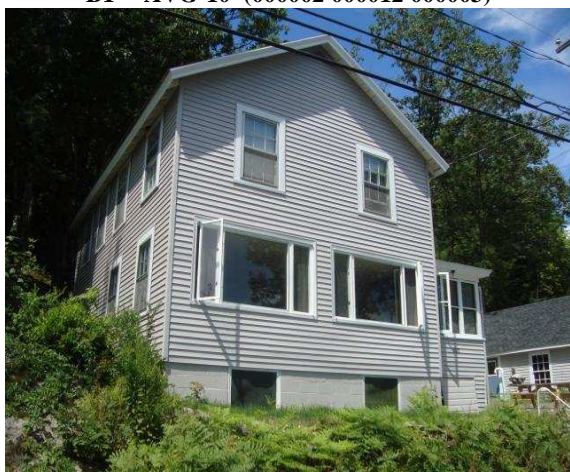
**B1 -- AVG-10 (000007 000020 000000)**



**B1 -- AVG-10 (000002 000012 000003)**



**B1 -- AVG-10 (00019A 0000BW 000027)**



**A0 -- AVG (000020 000013 000000)**



**A0 -- AVG (000024 0000CM 000002)**



**A0 -- AVG (000017 000041 000000)**



**A0 -- AVG (000017 0000SB 000002)**



**A1 -- AVG+10 (000017 000057 000000)**



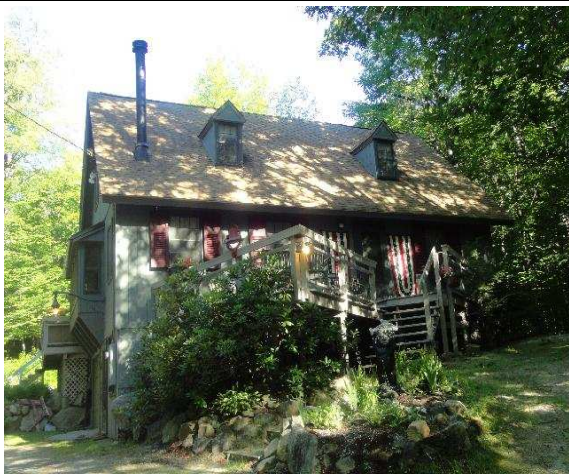
**A1 -- AVG+10 (000008 0000LM 000005)**



**A1 -- AVG+10 (000007 000024 000015)**



**A1 -- AVG+10 (000001 0000BR 000002)**



A1 -- AVG+10 (00019A 000035 000000)



A2 -- AVG+20 (00017A 000007 000000)



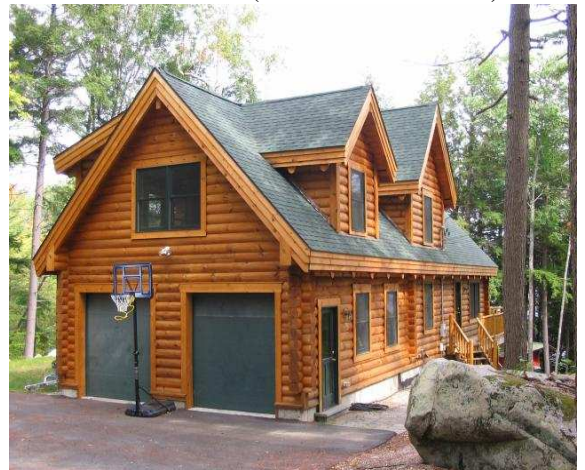
A2 -- AVG+20 (000001 000013 000004)



A2 -- AVG+20 (000007 000024 000017)



A3 -- AVG+30 (000005 000006 000001)



A3 -- AVG+30 (00019A 000027 000000)



**A4 -- EXC (000007 000022 000003)**



**A4 -- EXC (000007 000035 000000)**



**A5 -- EXC+10 (000001 000013 000002)**



**A5 -- EXC+10 (000020 000007 00HS02)**



**A6 -- EXC+20 (00018A 000013 000003)**



**A6 -- EXC+20 (000018 000030 000007)**



**A6 -- EXC+20 (000020 000002 000001)**











**A8 -- EXC+60 (00018A 000013 000001)**



TOWN OF  
**HEBRON**  
GRAFTON COUNTY

NEIGHBORHOOD &  
SALES MAP  
2016 UPDATE

LEGEND  
NEIGHBORHOODS

- |  |  |
|--|--|
|  A : AVERAGE -40% |  E : AVERAGE 100% |
|  B : AVERAGE -30% |  F : AVERAGE +10% |
|  C : AVERAGE -20% |  G : AVERAGE +20% |
|  D : AVERAGE -10% |  I : AVERAGE +30% |

