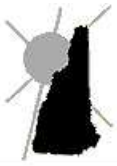

Avitar Associates of New England, Inc.

Municipal Services Company

Allenstown, NH

2013 VALUATION UPDATE

April 1, 2013

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

Index

Manual V3.15

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 1.C.). 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 1.D. Data Collection.

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

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

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

Land values are local. They cannot be compared to values of similar properties in other localities with any known accuracy. This suggests that the most valuable tool in arriving at a judgement of land value is going to be the local market. For any land valuation method to work, it must be based on 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 between the value added, based on sales having views, compared to other property in town with views is shown by the View Sample Pictures (Section 10.). This section aides 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 any and 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

CERTIFICATION

Dear Board Members:

The attached Revaluation Report is hereby provided to the Town of Allenstown for an effective date of new values of 4/1/2013.

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, #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 1B of this manual*) that are the subject of this report and I or members of my staff have inspected each building's interior when allowed. (Sales only)
- I certify that the total taxable value of the town is $248,680,583.

Signature: _____ **Date:** 10-9-13

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RESUME' OF SUPERVISOR OR SIGNOR

Loren J. Martin
Avitar Associates
150 Suncook Valley Highway
Chichester, NH 03258

Experience:

2005 - Present President Assessing Operations, Avitar Associates, Chichester, NH
- Oversee Assessing Staff of +/- 15 Employees
- Day to Day Operations
- Budgeting/Planning
- Court Preparation & Defense
- Oversee all facets of revaluation work/schedules & staff

8/03 – 2005 Assessor & District Manager, Avitar Associates of NE, Inc. Chichester, NH
- Contract Assessor/Administrator to Misc. Communities in NH
- Oversee all Facets of Revaluation Work & Staff
- Measure & List All Classes of Property
- Extensive Work with CAMA System, Training on the CAMA System and Misc. Report Writing, Microsoft Office Products and Seagate Crystal Reports
- Administer State Statutes
- Integration with Tax Collector & Billing Systems/Warrant Processing
- Abatement Requests
- Building Permit Work - New Construction & Pickup Work
- Sales Analysis & Sales Verification
- DRA Sales Ratio Study
- Exemptions, Current Use & Land Use Change Tax, Excavation Activity
- Court Preparation & Defense

9/01 – 9/03 Real Estate Supervisor/District Manager, Nyberg, Purvis & Associates, Inc, Acton, ME

8/96 – 8/01 Field Assistant Assessor, Town of Merrimack, Merrimack, NH

12/93 – 7/97 Data Collector/Data Entry, Patriot Properties, Inc., Lynn, MA

Education: AS in Business Administration, University of New Hampshire
- Notre Dame College, Manchester, NH - Core College Work
- Maine Central Institute, Pittsfield, ME - Class of 1988, College Prep Courses
- IAAO Course 101 – Appraisal Principles
- IAAO Course 102 – Income Approach to Value
- IAAO Course 300 – Mass Appraisal
- IAAO Course 400 – Assessment Administration
- NH State Statutes/2010 Update Class
- Workshop 151 Uniform Standards of Professional Appraisal Practice (USPAP)
- 2010 USPAP Update
- 2013 Statistics, Modeling & Finance
- DRA Exemption & Credit Workshop

Professional Designations or Affiliations:
- Certified NH Assessor #129
- State of NH Dept of Revenue, Certified Property Assessor Supervisor
- NHAAO – NH Association of Assessing Officials
- NRAAO – Northeast Regional Association of Assessing Officials
- IAAO – International Association of Assessing Officials
- Expert Witness Before the NH Board of Tax & Land Appeals
- Expert Witness in Belknap County

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

THIS CERTIFIES THAT

Loren J. Martin

Has successfully completed and submitted the required documentation as

required by state law to obtain status as a

CERTIFIED PROPERTY ASSESSOR SUPERVISOR

Which shall remain valid until December 31, 2016

Given this day of March 7, 2011

Stephan W. Hamilton, Director

SECTION 1

B. CONTRACT & SCOPE OF WORK

REVALUATION/UPDATE AGREEMENT

SUBJECT: An 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.

Allenstown, 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 Allenstown
1.2 Address of Municipality:	16 School Street
	Allenstown, NH 03276
1.3 Contracting Officer for the Municipality:	Board of Selectmen
1.4 Telephone:	(603) 485-4276
1.5 Name of Company:	Avitar Associates of N.E., Inc.
1.6 Address of Company:	150 Suncook Valley Highway
	Chichester, NH 03258
1.7 Telephone:	(603) 798-4419
1.8 Name and Title of Company Signer:	Loren J. Martin, President of Assessing Operations
	or Gary J. Roberge, CEO

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 within the taxing jurisdiction of the Municipality in the same manner as taxable property.

2.1.3 The Company will verify all sales used as benchmarks for the update process.

2.2 Completion of Work:

2.2.1 The company shall complete all work and deliver the same in final form to the Selectmen/Assessors on or before **11/1/2013** with assessments as of **4/1/2013**.

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 Selectmen/Assessors. The Company shall provide the municipality with a full set of property record cards, the USPAP Standard 6 Compliant 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 the NH Code of Administrative Rules, ASB 303 for the work they will be performing.

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 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 Selectmen/Assessors. 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 Selectmen/Assessors and the Commissioner of the N.H. Department of Revenue Administration or his/her 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.

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 **$46,500** dollars, in manner and form as follows:

2.6.1 Payment shall be made in monthly installments as the work progresses as outlined in the General Assessing Agreement.

2.6.2 Payment shall be based on monthly progress reports submitted by the Company and accepted by the Municipality.

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 insure 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 Manual of Appraisal:

3.2.1 Final Appraisal Report. This report shall follow closely the 2012-13 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.

The Company shall instruct the Selectmen/Assessors in the use of the manual so that the Selectmen/Assessors will have an understanding of the appraisal process being utilized. Upon completion of the full revaluation, the Company shall deliver one electronic copy and one hard copy of the manual to the Selectmen/Assessors and one electronic copy to the DRA.

3.3 Property Record Cards:

3.3.1 The Company shall prepare property record cards 8-1/2 x 11 inches for each separate parcel of property in the municipality.

3.3.2 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 and classification and space for indicating the land value and value of the buildings on the land.

3.3.3 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 sublot sequence.

3.3.4 Any coding used by the Company on the property record card will be clearly explained elsewhere on the card or in the appraisal manual.

3.3.5 The initial's of the Company's employee who measured and/or listed the property shall be noted on each property record card.

3.4 Sales Survey.

3.4.1 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 company's sales survey.

3.4.2 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.

3.4.3 A sales 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 survey book with appropriate notations for those sales not used in the correlation of values.

3.4.4 All qualified property sales shall be included in the manual 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.

3.4.5 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.

3.4.6 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.

3.4.7 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.

3.4.8 The completed sales survey 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 Selectmen/Assessors for approval and shall become the property of the Municipality at the completion of the update.

3.5 Informal Reviews.

3.5.1 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. The notice shall also contain the date, time and location of the informal review process including instructions on obtaining an informal review, the time frame in which the reviews will be scheduled and instructions relating to the appeal of the informal review process.

3.5.2 The informal review process shall include a **5** 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 Selectmen/Assessor or his/her 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.

3.5.3 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.

3.6 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)

INTEREST AT 12% PER ANNUM WILL BE CHARGED ON ALL PROPERTY TAXES NOT PAID BY THE DUE DATE AS SPECIFIED ON THE TAX BILL AND THE FILING OF A REQUEST FOR REVIEW OF THE ASSESSMENT WILL NOT WAIVE THIS PENALTY. (RSA 76:13)

4. CONDUCT OF VALUATION OF RESIDENTIAL & COMMERCIAL/INDUSTRIAL PROPERTY – No Measuring & Listing Except Sales Properties

4.1 Inspection

The exterior and interior of each house or commercial/industrial building and appurtenant buildings to both, shall be carefully measured and the interior inspected where allowed.

4.2 Entrance

The Company shall guarantee 100% interior inspection of all property in the Municipality except for vacancies, refusals, unsafe structure, inhabitants that appear dangerous or threatening and those properties where the Company is unable to make reasonable arrangements for interior inspection, via the mailing of listing request letters for appointments to be made.

When entrance to a building is refused or the occupants are not present, the Company shall make a note, together with the date, on the property record card. If the inspection of the property is unsuccessful, the Company shall send a letter to the property owner requesting the property owner arrange an appointment for an interior inspection.

4.2.1 In all cases of entry, the property owner or occupant must be at least 18 years of age.

4.3 Measurement

The Company shall show on the property record card a diagram of the principal building and it's dimensions, with the street side or waterfront toward the bottom of the diagram or otherwise noted.

4.4 Construction

The quality of construction and approximate age shall be noted and the specific details of the following features, as applicable, such as foundation, basement area, roofing, flooring, exterior cover, interior finish, fireplaces, heating and air conditioning systems, solar collectors, plumbing and plumbing fixtures, tiling, the number of bed and bathrooms, sprinkler systems, elevators and any other data which would influence value.

4.5 Commercial and industrial property, whether rented or not, may have its earnings or estimated earnings capitalized to be used as a check against physical value.

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 Public Utility property shall be appraised by the Company using the Handi Whitman replacement cost manual and depreciated for age and economic factors by the Company as commercial property so far as applicable.

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. 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 billed as part of subsequent year general assessing agreement. "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, these will be billed at $95/hour. The services of an expert may be required and the charge shall be **$1,500** per proposal per day plus expenses. The Company shall continue to be responsible for providing a qualified representative to support the established value even if the Selectmen/Assessors have reduced the value as part of the proceedings defined in RSA 76:16. However, if the Selectmen/Assessors 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. The Company shall furnish any needed typewriters, adding machines, calculators and other such equipment. The municipality shall provide a **private phone line** for the scheduling of interior inspections, as well as the informal review appointments.

8.3 Records and Maps.
The Municipality shall furnish to the Company information pertaining to ownership of all property in the Municipality, 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. 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.

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 staring 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 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 sub-paragraph 2.6, as security for the faithful and satisfactory performance of this contract and shall not expire before final values are submitted to and accepted 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.

11. PROJECT SIZE

It is agreed between the parties that the entire project consists of an estimate of **2,000** 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 **$35** per parcel/tract.

12. ADDENDUMS AND APPENDIXES
No measure and list, except sales properties.

Agreement Execution

**Bond Required by Town Please Check One & Initial:* *Yes* ☐ *No* ☒
Additional Cost of $1,395
New Total, If Bond Required $47,895

In the presence of:

Witness

Municipality of: Allenstown, N.H.

By: 5.13.13

Board of Selectmen

Date:

In the presence of:

Witness

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

By:
Loren J. Martin, President of Assessing Operations
or Gary J. Roberge, CEO

Date: 5-21-13

AVITAR PERSONNEL

ID	EMPLOYEE	AVITAR POSITION	NH DRA CERTIFICATION
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
CJ	Connie Jackson	Assessor/Supervisor	Certified Property Assessor Supervisor
MS	Mark Stetson	Assessor/Supervisor	Certified Property Assessor Supervisor
CR	Chad Roberge	Assessor Assistant	Certified Property Assessor Assistant
KC	Kerry Connor	Assessor Assistant	Certified Property Assessor Assistant
JB	Jonathan Babon	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	Building Data Collector	Certified Building Measurer & Lister

SECTION 1

C. PERSONNEL & QUALIFICATIONS

PERSONNEL WHO CONTRIBUTED TO THIS PROJECT

ID	EMPLOYEE	AVITAR POSITION	NH DRA CERTIFICATION
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
CR	Chad Roberge	Assessor Assistant	Certified Property Assessor Assistant
JB	Jonathan Babon	Assessor Assistant	Certified Property Assessor Assistant

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

SECTION 1

D. DATA COLLECTION

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

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

DATA COLLECTION FIELD DOCUMENT

GENERAL INFORMATION

MAP: LOT: SUBLOT:

OWNER

PROP LOCATION NO STREET:

LISTING HISTORY

TE/IBITIALS/REASON/ACTIO DATE/IBITIALS/REASON/ACTIO DATE/IBITIALS/REASON/ACTI DATE/IBITIALS/REASON/ACTIO

SALES DATA

DATE	BK	PG	GRANTOF	Q/L CODE	SALE PRICE

NOTES

COLOR: UNITS:

EXTRA FEATURES

EXTRA FEATURES	LENGTH	WIDTH	UNITS	COND	NOTES/D

LAND INFORMATION

ZONE	LAND USE	NEIGHBORHOOD	TOTAL SIZE

LANDUSE	ZONE	SIZE	UNITS	NC	COND	CUCND	REC	NOTES
TOTAL ACRES								

MODEL/STYLE

ROOF STYLE

FLAT	
GABLE OR HIP	
GAMBREL	
IRREGULAR	
MANSARD	
SALTBOX	
SHED	
WOOD TRUSS	

ROOF COVER

ASBESTOS PANEL	
ASBESTOS SHNGL	
ASPHALT	
CLAY/TILE	
CORR COMP	
HIGH QUALITY COMP	
METAL/TIN	
PREFAB METALS	
ROLLED COMP	
RUBBER MEMBR	
SLATE	
STANDING SEAM	
TAR/GRAVEL	
WD SHINGLE/SHAKE	

EXTERIOR WALLS

ABOVE AVG	
ALUM SIDING	
ASBT SHINGLE	
ASPHALT	
AVERAGE	
BELOW AVG/MASONIT	
BRD & BATTEN	
BRK ON MASONRY	
BRICK VENEER	
CB STUCCO	
CEDAR/REDWOOD	
CEMENT CLAPBRDS	
CLAP BOARD	
CNCRT OR BLK	
DECORATIVE BLK	
GLASS/THERMO	
LOGS	
MINIMUM	

EXT WALLS CONT.

NOVELTY	
PREFIN METAL	
PREFAB PANEL T-111	
STN ON MASONRY	
VINYL SIDING	
WOOD SHINGLE/SHAK	

INTERIOR WALLS

AVERAGE FOR USE	
DRYWALL	
MINIMUM	
PLASTERED	
PLYWOOD PANEL	
WALLBOARD	
WOOD/LOG	

FLOORING

CARPET	
CONCRETE	
HARDTILE	
HARDWOOD	
LINOLEUM/VINYL	
MIN PLYWOOD	
PARQUET	
PERGO/LAMINATE	
PINE/SOFT WD	

HEATING FUEL

ELECTRIC	
GAS	
OIL	
SOLAR	
WOOD/COAL	

HEATING TYPE

CONVECTION	
FA DUCTED	
FAN DUCTS	
HOT WATER	
NONE	
RAD ELECT	
RAD WATER	
STEAM	

BEDROOMS

BATHROOMS

FIXTURE COUNT

CML WALL FRAME

MASONRY	
REIN-CONCRETE	
SPECIAL	
STEEL	
WOOD	

A/C

YES / NO

QUALITY

B3-MINIMUM	
B2-AVG-20	
B1-AVG-10	
A0-AVG	
A1-AVG+10	
A2-AVG+20	
A3-AVG+30	
A4-EXC	
A5-EXC+10	
A6-EXC+20	
A7-EXC+40	
A8-EXC+60	
A9-LUXURIOUS	
AA-SPECIAL USE	

STORY HEIGHT

1.00	1.50	1.75	2.00
2.50	2.75	3.00	3.50
3.75	4.00		

YEAR BUILT

AGE CONDITION

VP	P	F	A	G	VG	E

BLDG DEPREC

PHYSICAL
FUNCTIONAL
ECONOMIC
TEMPORARY

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 and 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 revaluation and measured and listed the property.

Third Character/Why	Fourth Character/Action
A = Abatement/Appeal	E = Estimate
C = Callback	L = Measure & Listed or just listed after a previous measure/or used on vacant property to prevent a future unnecessary list letter.
H = Hearing	
P = New Construction/Pickup	M = Measure Only
R = Revaluation	R = Reviewed
S = Subdivision	X = Refusal with notes
T = Town/Taxpayer Request	
U = Update	*Used with 3rd Character H only*
V = Verification Process	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.

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.

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 consists of lawn area only. May contain some minor ornamental features such as trees or shrubbery or gardens, but typically of a very nominal amount.
Average	Typical landscaping features consisting of lawn area and typical ornamental features such as trees or shrubbery or minor garden/flower beds. Can contain any/or all above features.
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 slope. Development costs are typically higher, but developable with added costs. Generally difficult to walk, but can be safely walked with care.

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

Driveway — Gravel/Dirt; Paved; Undeveloped.

Road — Gravel/Dirt; Paved; Undeveloped.

LISTING THE PROPERTY

Building Style & Normal Story Height

BUILDING STYLES*	PREDOMINATE STORY HEIGHT
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.

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 must be 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, 2x3 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. (6 foot ceiling height).

HSU HALF STORY UNFINISHED - Same as HSF, but interior is unfinished.

LDK Loading Dock area. Raised platform of cement.

OFF OFFICE AREA - Finished area within home used primarily for business.

OPF OPEN PORCH - Roof structure with floor, but at least one (1) side is exposed to the weather. Screened porches are considered OPF's.

PAT Patio area of stone, cement, brick, etc.

PRS Piling driven into the ground or other material used to support a building off the ground. Normally found with camps or seasonal construction.

***RBF** RAISED BASEMENT FINISHED - Used on raised ranch (split level) and Tri-Level homes or any building where 3 of the 4 walls or all 4 walls are 3' to 4' above ground, creating greater utility than a normal basement, or 1.5 or more walls with large windows providing good natural lighting in the basement, and walkout access.

RBU RAISED BASEMENT UNFINISHED - Same as RBF, but unfinished.

STO STORAGE - Unfinished area used for storage. Not easily converted to living space.

SFA SEMI-FINISHED-AREA - Enclosed areas finished similar to living space, but not living space, such as indoor pool enclosures.

SLB SLAB - Foundation description where no basement or crawl space exist. Poured cement slab.

***TQF** 3/4 STORY FINISHED - A finished area with approximately 75% of floor area usable as living space.

TQU 3/4 STORY UNFINISHED - Same as TQF, except unfinished.

***UFF** UPPER FLOOR FINISHED - Upper floor living space with full ceiling height and finished interior.

UFU UPPER FLOOR UNFINISHED - Same as UFF, except there is no finished interior.

VLT VAULTED CEILING - Ceilings which are slanted or extended above the normal 8 feet, but less than 12 feet.

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

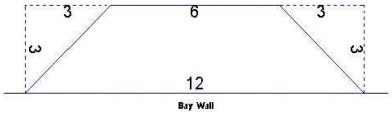
4.) Cathedral Ceilings - Cathedral ceiling areas must be measured when entry into the home is obtained. The area of the cathedral ceiling (length and width) must be drawn and depicted in the sketch area.

5.) Vaulted Ceilings - Are 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 useable floor space, it must be measured, drawn on the sketch at its actual location and properly labeled. Bay windows are most often angled and are drawn to scale on the sketch as they exist, plus a few extra measures as described below to allow for accurate area calculations.

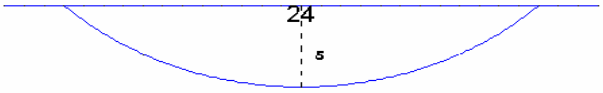
Only needed if different from other side →



How to measure and sketch a bay window:

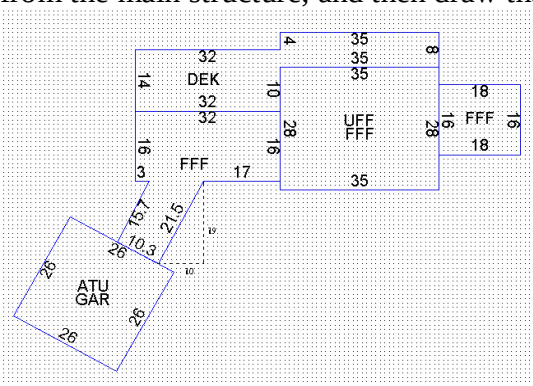
1.) Classify the bay window according its appropriate story height.
2.) Check for basement area under the bay window upon listing.
3.) Bay windows are only picked up when they include floor space.

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 1940 - 1960's.

LOGS: Logs 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 4x8 sheets.

DECORATIVE BLOCK: Cement block that is either fluted or has a rough finish which appears like it has been broken in half.

WOOD SHINGLE: Shingles not of cedar or redwood, good quality shingles, but not above average.

CONCRETE/CINDER: Concrete or cinderblock siding.

STUCCO: Stucco veneer on concrete, cinder block or wood.

ASPHALT: Asphalt composition shingle, usually on modest housing.

BRICK ON VENEER: Brick veneer on wood or metal frame construction with wood sheathing.

BRICK ON MASONRY: A load bearing structural wall. Not brick buildings.

STONE ON MASONRY: Refers to various stone or stone veneers usually on a load bearing masonry wall.

VINYL SIDING: Clapboards made of vinyl. Various grades or qualities. Typical siding used in today's construction due to low cost when compared to cedar clapboard.

ALUMINUM SIDING: Same as vinyl, but with aluminum material, clapboard style siding made from aluminum.

PRE-FINISHED METAL: Enameled or anodized metal commonly found on campers/mobile homes, commercial and industrial buildings.

GLASS/THERMOPANE: Vacuum packed glass sandwich, usually tinted and commonly found on large commercial and office buildings.

SOLID BRICK/STONE: Solid masonry walls; precast concrete panels.

CEMENT CLAPBOARD: Cement fiber siding. Asbestos-free fiber and cement combined and pressed together in the shape of a clapboard. Holds paint very well.

MASONITE: Composite pressboard/fiberboard, if not maintained will show areas of rot.

ROOF STRUCTURES

FLAT ROOF: Flat, no pitch to any direction.

SHED ROOF: Single direction sloping.

GABLE: A ridged roof with two pitches slopping away from each other.

HIP: A roof that rises by inclined planes from all four sides of the house to one common ridge or point.

SALTBOX: Essentially the same as a gable roof, but one of the two slopes is much longer than the other.

MANSARD: Similar to hip roof, but having a flat area on the top or changes the pitch of incline part way.

GAMBREL: A roof with two distant slopes on each side forming four roof planes.

IRREGULAR: Otherwise not described and having many different angles, shapes and slopes, i.e. bow style roof.

ROOF COVER

METAL/TIN: Tin or metal covering, often times corrugated like ribbon candy, typically 4x8 sheets, light gauge.

ROLLED COMPOSITION: Typically a felt saturated with asphalt and granule stones on the surface. Comes in a roll. Good for low pitch roofs.

ASPHALT/FIBER: Standard type of shingle used today. 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. Normally seen on commercial/industrial buildings.

RUBBER MEMBRANE: A thin sheet of rubber seamed together. Typically found on flat roofs. Typical for commercial/industrial buildings.

ASBESTOS: Shingles of rigid fireproof asbestos. Typically laid in a diamond pattern. Very brittle. 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: 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. Panels that are one piece and run from ridge to soffit.

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. 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: 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: Choose 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's.

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

ELECTRIC: Baseboards.

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.

GEOTHERMAL HEAT: Should be 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 or ceramic tiles.

LINOLEUM/VINYL: Refers to all forms of linoleum type products of various designs and shapes.

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

HARDWOOD: Generally oak, cherry or maple woods.

PERGO/LAMINATE: A laminate wood look floor. 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: 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
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. 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 = Bare Minimum	A3 = Average + 30%
B4 = Below Minimum	A4 = Excellent
B3 = Minimum	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 or Very Poor

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

Defined as:

Functional - Based on problems with design, layout and/or use of building, i.e. bathroom between 2 adjacent bedrooms with no hallway access to bathroom. Bedroom through 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.

Diameter	Area (Units)	Length	Width
18'	254	18'	14'
20'	314	20'	15'
22'	380	22'	17'
24'	452	24'	18'
27'	572	27'	21'
28'	615	28'	22'

AGP's that are rectangular are measured on their longest length & widest width.

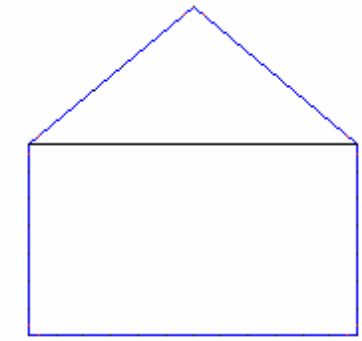
SHEDS - All sheds are measured. An average new shed should have a condition of 100%. If very good quality, increase or decrease if in poor condition.

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

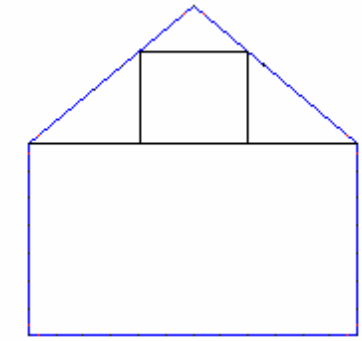
All XFOB's are measured with the exception of the following:

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

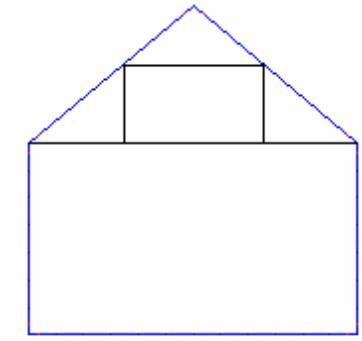
STORY HEIGHT EXAMPLES



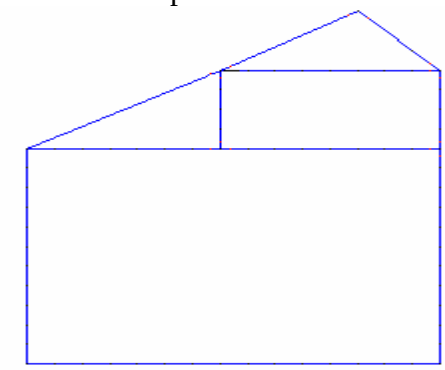
1 STORY FRAME
Ranch - Bungalow or comparable structures. No second floor or attic space.



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.

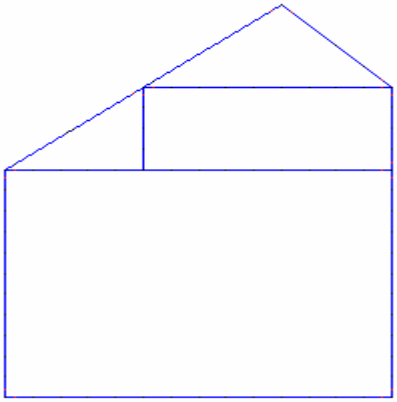


Example A

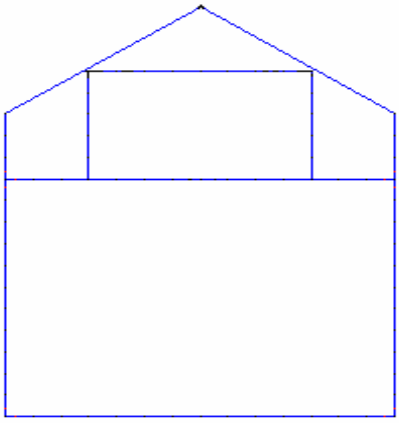


Example B

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

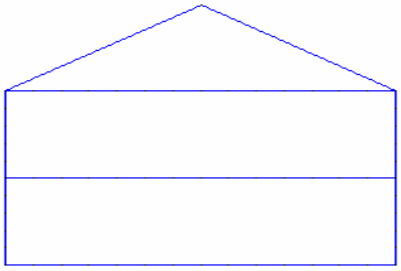


Example A

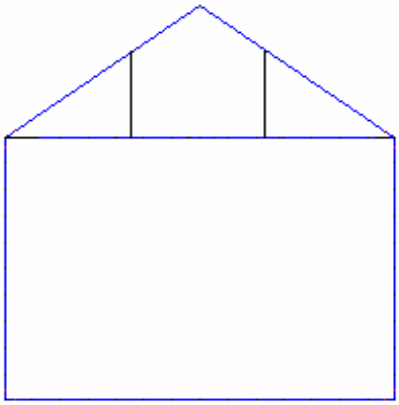


Example B

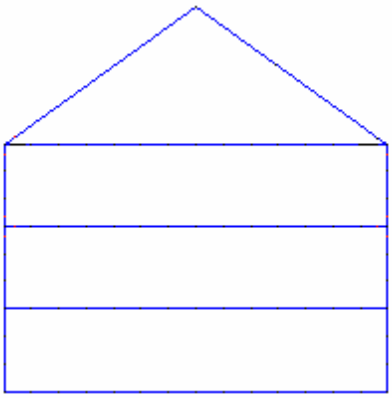
1-3/4 STORY FRAME
Full shed dormer or very high pitch roof without dormer found throughout the state. Second floor area is about 75% or more of the first floor area.
See Example A & B Left



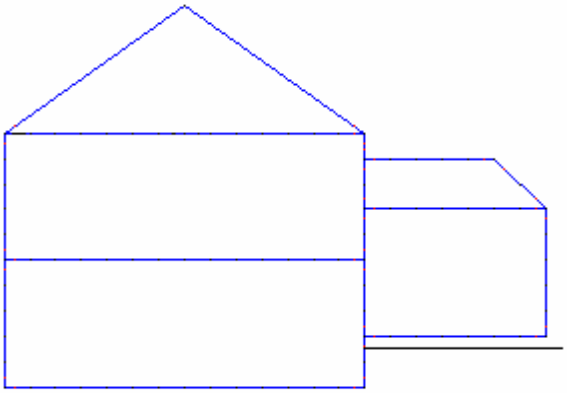
2 STORY FRAME
Side walls fully perpendicular. Slopes in ceiling do not interfere with total use. Full ground area carried to second floor, have 6' or greater ceiling height.



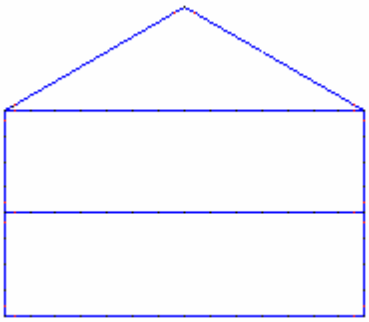
2 STORY FRAME & ATTIC
Has a higher pitch in roof. Stairs to third floor, providing only about 25% useable space in the 3rd floor attic area.



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



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

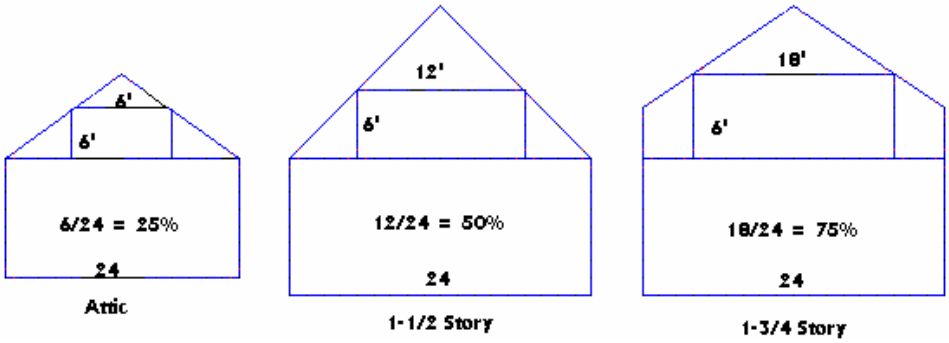


SPLIT ENTRY - one story Ranch Style Home ½ of lower floor foundation exposed.

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

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

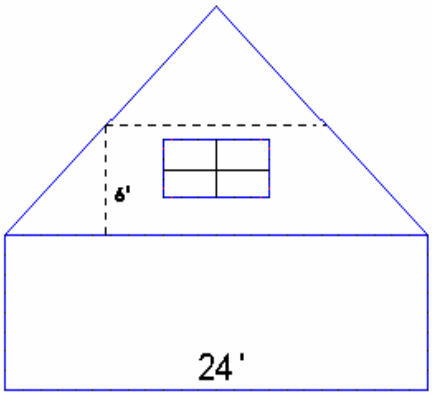
Example: Method 1



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

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

Example: Method 2



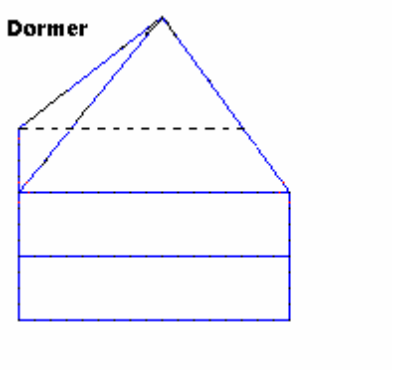
Computation:
6 x2 = 12 (12' total non livable space)
24-12=12 (12' total living space)
12/24 = 50% = Half Story

*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.

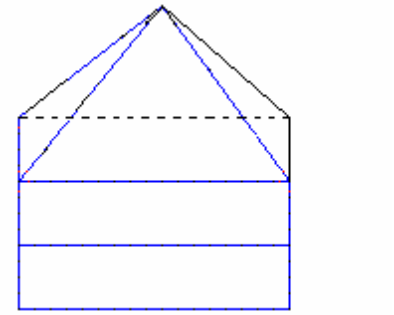
Dormers

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:



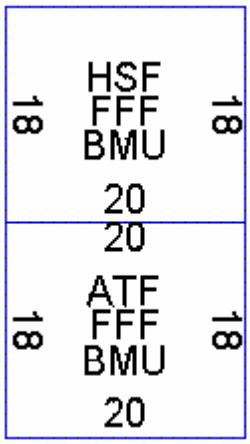
Normally this is 2-1/2 story house without a dormer. Due to the addition of a full or at least 3/4 length dormer, we now have a 2-3/4 story house. Full dormer means from one end to the other. 3/4 dormer means the dormer covers at least 3/4 of the total distance from end to end.

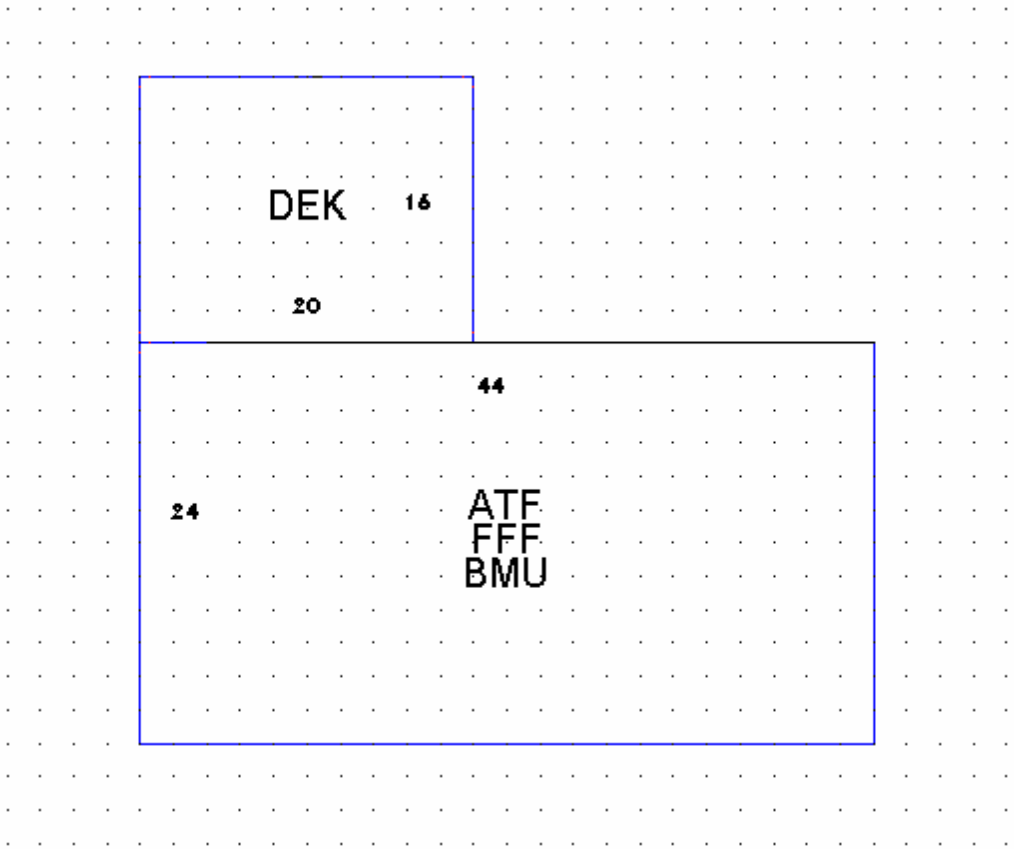


The addition of a dormer to each side of the house can transform a 2-1/2 story house to a 3 story house if full dormers or 2-3/4 story if partial dormers. It is important to note the size of the dormers, whether half, 3/4 or full.

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.

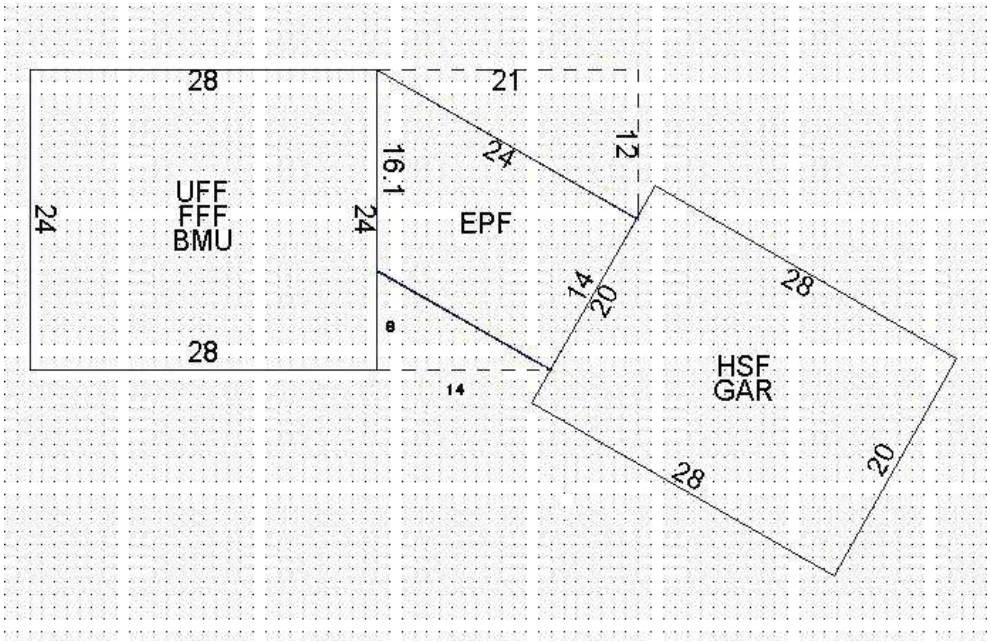
Represents dormer addition ⬅





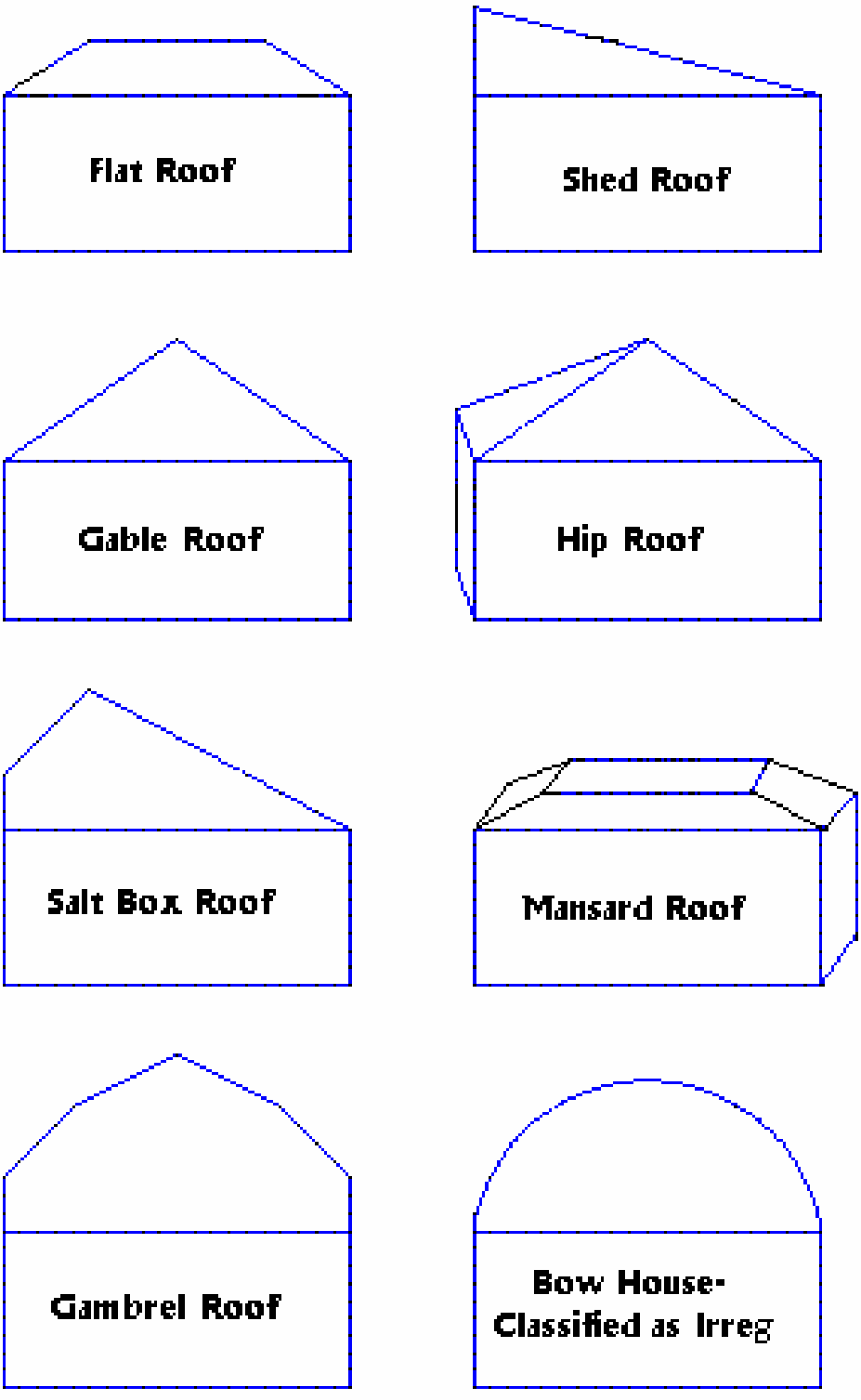
The grid on the back of the DCF is used to draw a sketch of the building to scale. Each point on the grid represents 2 feet, unless otherwise noted by the field person on the sketch.

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.

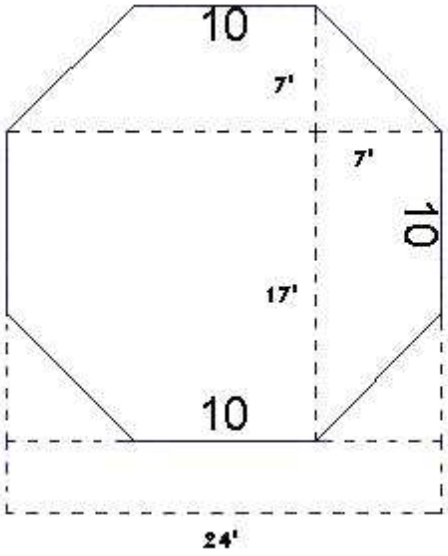


Whenever angles are involved, it is important to provide enough information to accurately compute the area of each section. By breaking up a section into squares, rectangles and right triangles, it makes the area calculation easier and more accurate. Too much information is better than too little. With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


Flat Roof
Shed Roof
Gable Roof
Hip Roof
Salt Box Roof
Mansard Roof
Gambrel Roof
Bow House-
Classified as Irreg

APPENDIX F



(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

Assessment to sales ratio:	***90% to 110%***
Coefficient of Dispersion (COD):	***Not Greater Than 20***
Price Related Differential (PRD):	***.97 to 1.03***
Difference between Strata:	***5%***
Strata:	*Land only*
	Residential Land & Buildings
	Commercials
Confidence Level:	***90%***

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 2012

Overall Median Assessment to Sales Ratio:	**117.9**
Coefficient of Dispersion:	**21**
Price Related Differential:	**1.09**

	Ratio	COD
Residential Land Only Sales:	**N/A**	**N/A**
Residential Land & Building Sales:	**117.9**	**21**
Commercial Land & Building Sales:	**N/A**	**N/A**

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 purchased 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 it by law. When it is provided, it is almost always with the stipulation that the information will be kept confidential. For the above reasons, the income approach is mostly used as a general check against the market 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.

Market: The Market 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 Market Approach is clearly the central, if not the only relevant approach in estimating the value of some types of properties. The rationale of the Market 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 Market Approach is an empirical investigation in which the prediction of the most probable selling price is based on actual qualified market sales of comparable properties.

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

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

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

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

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

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

It must, however, 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 market approaches to value. It recognizes the principal facts or information of the property and uses a consistent cost formula to develop equitable values for all property in the Municipality. Then those cost values are compared to actual sales in the community. The results are used to modify the cost tables to enable the formula to more closely follow the actual real estate market data.

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 it 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 your 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.

The following pages will define the local zoning as provided by the municipality, as in effect for the assessment date of April 1st, the year of this valuation process.

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

ARTICLE V - ESTABLISHMENT OF ZONES

Section 501 Types of Zones
For the purpose of this Ordinance, the Town of Allenstown is hereby divided into the following types of use zones:

a. Open Space and Farming Zone (which includes the area encompassing Bear Brook State Park).

b. Residential zones as follows:

~ Residential Zone I being all that land served by Town water and Town sewer.

~ Residential Zone II being all that land not being served by Town water and Town sewer.

c. Business Zone

d. Industrial Zone

e. Commercial/Light Industrial Zone

f. Suncook Village Zone

Section 502 Location of Zones
The zones described in Section 501 are located and bounded as shown on the official zoning map, which, together with all explanatory matter thereon, is adopted and made part of this Ordinance. The zone in which the majority of buildable square footage is located.

Section 503 Official Zoning Map
Regardless of the existence of other printed copies of the Zoning Map, which from time to time may be made or published, the Official Zoning Map which shall be located in the Town Hall Office of the Selectmen shall be the final authority as to the current zoning status of the land and water areas, building and other structures in the Town.

Section 504 Interpretation
Any use which is not expressly permitted in a zone shall be deemed forbidden in the zone.

Section 505 Prior Non-Conforming Uses
Prior lawful building and uses, which are rendered non-conforming by the Ordinance or any amendment thereto, may be continued indefinitely to the extent that such buildings and uses are provided such action does not increase the degree of non-compliance, but may not be:

a. moved, enlarged, altered or extended;

b. changed, by another non-conforming use;

c. re-established if such use has been abandoned or discontinued for a period of one (1) year or has been changed to, or replaced by, a conforming use; or

d. restored to other than a non-conforming use after damage from any cause, unless the non-conforming use is substantially re-instated within two (2) years.

Section 506 Prohibited Subdivisions

No subdivision shall be permitted in any zone unless all road frontage used to comply with the frontage and dimensional requirements for that zone is on a class V or better public way.

Section 507 Non-Conforming Lots

A. A non-conforming lot is any lot of record in the Registry of Deeds in a zone that it fails to meet the dimensional requirements for that zone for road frontage or lot size.

B. Non-conforming lots in the residential and the open space and farm zones may obtain a building permit without a variance so long as they meet all other requirements for the zone including all setbacks.

C. A non-conforming lot or lots in any zone which are adjoining and have the same owner of record shall be required to eliminate the non-conformity to the maximum extent possible.

D. Nothing in this section shall relieve any owner of the need to comply with the site plan review of any other requirements of a zone.

ARTICLE VI - OPEN SPACE AND FARMING

Section 601 Uses

In an Open Space and Farming Zone, land may be used and buildings may be erected for or used for:

a. Single-family dwellings, provided that no such dwelling shall be located on a lot with less than two hundred (200) feet of frontage along one street with a minimum of five (5) acres in size. Two family dwellings may also be permitted on lots with two hundred (200) feet of frontage along one (1) street with a minimum of ten (10) acres in size.

b. General purpose farm, forestry, agriculture or nurseries, or the selling of produce provided such uses are located and conducted in a manner not injurious, offensive and/or obnoxious to the general neighborhood and traffic.

c. Municipal Recreation (Outdoor)

e. Golf courses

f. Family child care home

Section 602 Exceptions

In an Open Space and Farming Zone, the following exception may be permitted upon approval of the Board of Adjustment, subject to such conditions as may be imposed by the Board of Adjustment:

a. Motels, hotels or lodging houses

b. Campgrounds or overnight camps

c. Airports

d. Cemeteries

e. Governmental Uses

f. Removal of fill, gravel, stone or loam from the premises

g. Warehouses

h. Carports that would encroach on setback requirements

i. Telecommunication Towers

j. Senior Housing

k. Private Recreation (Outdoor)

l. Commercial Stable

m. Manufactured Housing Park

n. Assisted Living Facility

j. Cluster Housing – for cluster residential development or residential development in a clustered concept, subject to dimensional and density requirements less than the minimum normally required in the particular district, the following conditions shall apply:

1. The tract shall be at least fifteen (15) acres in size having frontage of two hundred (200) feet along one street and subject to approval by the Planning Board. There shall be no more than one dwelling unit permitted for every five (5) acres of lot size.

2. If developed strictly for one-family detached residences, the following conditions shall apply:

    a. Each individual lot shall be subject to the yard requirements for one-family detached dwellings in the residential zone with water and sewer;

    b. The total number of proposed lots in the development shall not exceed the number of lots, which could be developed under normal application requirements. For purposes of this section, it shall be assumed that a maximum of 80% of the total tract area could be utilized to meet lot area requirements;

    c. The development shall be served by an adequate water system and by either the Town sewerage system or community system approved by the State Water Supply and Pollution Control Board;

    d. At least 20% of the total tract area (of which 50% shall not be wetlands or over 5% slopeland) shall be set aside as common land and covenanted to be maintained as permanent open space in private or cooperative non-profit ownership;

    e. Such common land shall be permanently covenanted simultaneously with the Planning Board approval of the final subdivision plan;

    f. Such common land shall be restricted to open space recreational uses such as a park, playground, playfield, golf course, or conservation area and have suitable access to a street.

3. If developed for one family attached and/or multi-family residences, the following shall apply:

    a. Each individual lot shall have a minimum of 20,000 square feet plus 8,000 square feet for each dwelling unit;

    b. The total land requirements for each building shall be 80,000 square feet plus 8,000 for each dwelling unit.

c. The development shall be served by an adequate water system and by either the Town sewerage system or community system approved by the State Water Supply and Pollution Control Board.

d. At least 20% of the total tract area (of which 50% shall not be wetlands or over 5% slopeland) shall be set aside as common land and shall be covenanted to be maintained as permanent open space in private or cooperative non-profit ownership;

e. Such common land shall be permanently covenanted simultaneously with the Planning Board's approval of the final subdivision plan;

f. Such common land shall be restricted to open space recreational uses such as tot lot, park, playground, playfield, golf course or conservation area and have suitable access to a street.

g. Buildings shall not exceed thirty (30) feet in height.

k. Group Child Care Home

l. Retail Sales, Unobtrusive to the neighborhood.

Section 603 Repealed 3/98

Section 604 Dimensional Restrictions

No structure **shall be closer than** *twenty (20) feet from any street* and *thirty (30) feet from any rear or side lot line.*

a. A swimming pool may be installed not closer than fifteen (15) feet from the rear lot line.

b. A garage accessory to a one or two-family need not be set back more than ten (10) feet from the rear lot line; and

c. A maximum of One (1) utility shed or greenhouse not larger than two hundred (200) square feet of floor area with a height not greater than seven (7) feet to the eaves and ten (10) feet from the floor to the ridge, need not be set back more than five (5) foot from any side or rear lot line and be no closer than six (6) feet from any residence.

d. The driveway shall be located on the portion of the property which has road frontage conforming with the dimension and requirements for frontage in this zone. In the case of non-conforming buildable lots the driveway shall be located on the portion of the property which has the most road frontage conforming with the dimensional requirements of this zone. *Effective March 13, 2007*

ARTICLE VII - RESIDENTIAL ZONE

Section 701 Uses

In a Residential Zone, land may be used and buildings may be erected or used for:

a. Single-family dwellings

b. Community Center

c. Family Child Care Home

d. Senior Housing

e. Municipal Recreation (Outdoor)
f. Private Recreation (Outdoor)

g. Gardens when incidental to primary residential use by excluding any use injurious, noxious or offensive to the neighborhood

Section 702 Exceptions

In a Residential Zone, the following may be permitted upon approval of the Board of Adjustment, subject to such conditions as may be imposed by the Board of Adjustment:

a. Municipal uses
b. Public utility uses necessary for public welfare
c. Funeral parlors
d. Professional offices
e. Two-family dwellings
f. Carports that would encroach on setback requirements
g. Group child care center (more than 6 children)
h. Kindergartens
i. Multi-family dwelling
j. Home Occupation
k. Assisted Living Facility
l. Adult Daycare
m. Personal Service less than 5,000 Square Feet
n. Sit-Down/Take out restaurant less than 5,000 Square Feet (no drive in)

Section 703 Dimensional Restrictions

The following restrictions apply in a Residential Zone:

a. No structure shall exceed two (2) stories or thirty (30) feet in height from the ground to the highest point on no less than three sides of the structure exclusive of accessory chimneys or accessory antennas.

b. No structure **shall be closer than** *twenty (20) feet from any street*, or *closer than thirty (30) feet from any rear lot line* or *closer than fifteen (15) feet from any side lot line*, except that:

1. A swimming pool can be installed not closer than fifteen (15) feet from the rear lot line;

2. A garage accessory to a one or two-family dwelling need not be set back more than ten (10) feet from the rear lot line; and

c. One utility shed or greenhouse not larger than one hundred forty-four (144) square feet of floor area with a height not greater than seven (7) feet to the eaves and ten (10) feet from the floor to the ridge need not be set back more than one (1) foot from any side lot line or rear lot line and be no closer than six (6) feet from any residence.

d. When Town water and sanitary sewers are available, no lot shall have less than one hundred (100) feet of frontage on any one accepted street, nor an area of less than ten thousand (10,000) square feet.

e. When Town water or sanitary sewers are **not** available, no lot shall have less than two hundred (200) feet of frontage along any one accepted street, nor an area of less than forty thousand (40,000) square feet.

f. No more than forty (40%) percent of the area of any lot may be covered by buildings or structures.

g. All two (2) family dwellings, apartment houses, and multifamily dwellings having Town water and sewer available shall have at least ten thousand (10,000) square feet of lot size for each dwelling unit. All two (2) family dwellings, apartment houses and multifamily dwellings not having Town water and sewer available shall have at least forty thousand (40,000) square feet of lot size for each dwelling unit.

h. With the exception of lots described under Section 1113.4 of this Ordinance, driveways shall be located on the portion of the property which has road frontage conforming with the dimensional requirements for frontage in this zone. In the case of non-conforming buildable lots the driveway shall be located on the portion of the property which has the most road frontage conforming with the dimensional requirements of this zone. *Effective March 13, 2007*

Section 704 Uses Not Permitted

a. The keeping of livestock is not permitted on any lot in the Residential Zone.

b. No small engine repair, motor vehicle repair, or any other form of engine repair service or business shall be permitted on any lot in the residential zone as a home occupation or otherwise.

ARTICLE VIII - BUSINESS ZONE

Section 801 Uses

In a Business Zone, land may be used and buildings may be erected or used for:

a. Any purpose permitted in a Residential Zone under Section 701, b. and c.
b. Churches
c. Hospitals
d. Municipal Uses
e. Funeral parlors
f. Filling stations and motor vehicle repair garages
g. Garden nursery/Commercial greenhouse
h. Museums
i. Lodging houses, hotels or motels
j. Clubs, private or public
k. Newspaper or job printing plants
l. Professional Offices
m. Banks
n. Restaurants
o. Adult Daycare
p. Assisted Living
q. Municipal Recreation (Indoor or Outdoor)
r. Private Recreation (Indoor or Outdoor)
s. Office Park
t. Car Wash
u. Personal Service, any size
v. Marine Sales/Service
w. Public Utility.
x. Retail Sale of goods
y. Retail Landscape Supply
z. Consumable Manufactured Goods

Section 802 Exceptions

a. Telecommunications Towers
b. Carports
c. Manufacturing
d. Motor vehicle Sales
e. Veterinary Office/Hospital
f. Motor vehicle Rental
g. Multimodal Transportation Hub/Facility

Section 803 Uses Not Permitted

a. In a Business Zone, no land, building, structure or premises shall be used for a coal yard, lumber yard or any other purpose injurious, noxious or offensive to the neighborhood by reason of emission or odor, fumes, dust, smoke, vibration, noise or other cause.

b. The keeping of livestock.

Section 804 Dimensional Restrictions

The following restrictions apply in a Business Zone:

a. No structure shall exceed three (3) stories or forty-five (45) feet in height from the ground to the highest point on any one side, exclusive of accessory chimneys or accessory antennas.

b. No structure shall be erected closer than fifteen (15) feet to any side lot line, unless a fire wall, approved by the Fire Chief, shall protect both structures facing such side lot line.

c. No structure shall be erected closer than forty (40) feet to the nearest rear lot line.

d. No more than seventy (70%) percent of the land area of any lot may be covered by buildings or structures.

e. No lot shall have less than seventy-five (75) feet frontage on any one accepted street.

ARTICLE IX - INDUSTRIAL ZONE

Section 901 Uses

In an Industrial Zone, land may be used and buildings may be erected or used for:

a. Professional Offices
b. Office Park
c. Consumable manufactured goods.
d. Restaurants
e. Filling Stations and motor vehicle repair garages.
f. Newspaper or printing plants
g. Warehouses
h. Banks
i. Guardhouse for watchman
j. Schools
k. Heavy Manufacturing
l. Timber activities/lumber yard.
m. Outdoor Flea Markets in accordance with Section 1120 of this Ordinance
n. Retail Commercial Greenhouse
o. Retail Landscape Supply
p. Lab/Research & Development/Biotechnology Research
q. Car Wash
r. Food/Beverage Processing
s. Building/Contractor Yard
t. Veterinary Office/Hospital
u. Personal Services of any size
v. Marine Sales/ServiceIndoor/Outdoor Flea Market
w. Household Waste Recycling Facility (including collection facilities)

Section 902 Exceptions

In an Industrial Zone, uses consistent with the character of the Zone including, but not limited to, retail sales, may be permitted upon approval by the Board of Adjustment, subject to such conditions as may be imposed by the Board of Adjustment.

Section 903 Uses Not Permitted

In an Industrial Zone, no land, building, structure or premises shall be used for a coal yard, or for any other purpose injurious, noxious or offensive to the neighborhood by reason of emission of odor, fumes, dust, smoke, vibration, noise or other cause.

Section 904 Dimensional Restrictions

The following restrictions apply in an Industrial Zone:

a. No structure shall exceed three (3) stories or forty-five (45) feet in height from the ground to the highest point on any one side, exclusive of accessory chimneys or accessory antennas.

b. No structure shall be *erected closer than fifteen (15) feet to any side lot line*, unless a fire wall, approved by the Fire Chief, shall protect both structures facing such side lot line.

c. No structure shall be erected *closer than forty (40) feet to the rear lot line.*

d. When parking is provided other than in front of the building, a setback from the sidewalk line of not less than five (5) feet shall be required. When parking is provided in front of a building, a setback from the sidewalk line of not less than twenty (20) feet shall be required.

e. No more than seventy (70%) percent of the land area of any lot may be covered by buildings or structures.

f. No lot shall have *less than seventy-five (75) feet frontage on any one accepted street.*

g. Keeping of livestock may be permitted by the Zoning Board of Adjustment by special exception upon the applicant meeting the following conditions:

i Livestock shall be housed in an appropriate structure.

ii Livestock shall not be kept closer than 250' to any abutting residence.

iii Livestock shall not be kept closer than 200' from any abutting property line.

iv All livestock housing shall be erected prior to allowing animals to be kept on the property.

v Submission of a detailed manure management plan consistent with the Manual of Best Management Practices for Agriculture in New Hampshire.

vi The property is suitable for the keeping of livestock such as, but not limited to, grazing area, etc.

vii The keeping of livestock will not diminish surrounding property values.

viii The use shall be consistent with the character of the neighborhood.

ix The use shall not be contrary to the spirit of the zoning ordinance.

x Submission of a surface water run off plan which shall include, but is not limited to, the impact of run off from the livestock operations on surface water, groundwater, abutting properties and municipal sewers. The use shall not adversely impact surface water or groundwater, abutting properties or municipal sewers.

xi Implementation of appropriate measures to mitigate odor, noise and vectors and shall provide an appropriate visual buffer.

xii The use shall not otherwise adversely affect the environment, public health or safety.

ARTICLE X - COMMERCIAL/LIGHT INDUSTRIAL ZONE

Section 1001 Uses

In a Commercial/Light Industrial Zone, land may be used and buildings erected or used for:

a. Hospitals
b. Municipal Uses
c. Schools
d. Filling stations and motor vehicle garages
e. Garden nursery/Commercial Greenhouse
f. Newspaper or job printing plants
g. Professional Offices
h. Banks
i. Public Recreation (Indoor or Outdoor)
j. Restaurants
k. Retail Sales of goods
l. Lumber Yards/Timber Operations
m. Retail Landscape Supply
n. Warehouses/self storage units
o. Food/Beverage processing
p. Building/Contractor Yard
q. Veterinary Office/Hospital
r. Personal Service of any size
s. Marine Sales/Service
t. Adult Daycare
u. Office Park
v. Lab/Research and Development/Biotechnology Research
w. Auto Sales
x. Car Wash
y. Outdoor Flea Markets in accordance with Section 1120 of this Ordinance
z. Large Animal/Equine/Livestock Veterinary Facility
aa. Consumable Manufacturing

Section 1002 Exceptions

a. Telecommunications Towers

Section 1003 Uses Not Permitted

In a Commercial/Light Industrial Zone, no land, building, structure, or premises shall be used for a coal yard, or for any other purpose injurious, noxious or offensive to the neighborhood by reason of emission of odor, fumes, dust, smoke, vibration, noise or other cause.

Section 1004 Dimensional Restrictions

The following restrictions apply in a Commercial/Industrial Zone:

a. No structure shall exceed three (3) stories or forty-five (45) feet in height from the ground to the highest point on any one side, exclusive of accessory chimneys or accessory antennas.

b. No structure shall be erected *closer than fifteen (15) feet to any side lot line*, such side lot line unless a fire wall, approved by the Fire Chief, shall protect both structures facing such side lot line.

c. No structure shall be *erected closer than forty (40) feet to the nearest rear lot line*.

d. When parking is provided other than in front of the building, a setback from the sidewalk line of not less than five (5) feet shall be required. When parking is provided in front of a building, a setback from the sidewalk line of not less than twenty (20) feet shall be required.

e. No more than seventy (70%) percent of the land area of any lot in the zone may be covered by buildings or structures.

f. No lot shall have less than seventy-five (75) feet frontage on any one accepted street.

g. Keeping of livestock may be permitted by the Zoning Board of Adjustment by special exception upon the applicant meeting the following conditions:

i Livestock shall be housed in an appropriate structure.

ii Livestock shall not be kept closer than 250' to any abutting residence.

iii Livestock shall not be kept closer than 200' from any abutting property line.

iv All livestock housing shall be erected prior to allowing animals to be kept on the property.

v Submission of a detailed manure management plan consistent with the Manual of Best Management Practices for Agriculture in New Hampshire.

vi The property is suitable for the keeping of livestock such as, but not limited to, grazing area, etc.

vii The keeping of livestock will not diminish surrounding property values.

viii The use shall be consistent with the character of the neighborhood.

ix The use shall not be contrary to the spirit of the zoning ordinance.

x Submission of a surface water run off plan which shall include, but is not limited to, the impact of run off from the livestock operations on surface water, groundwater, abutting properties and municipal sewers. The use shall not adversely impact surface water or groundwater, abutting properties or municipal sewers.

xi Implementation of appropriate measures to mitigate odor, noise and vectors and shall provide an appropriate visual buffer.

xii The use shall not otherwise adversely affect the environment, public health or safety.

C. Town Parcel Breakdown

Allenstown Parcel Count

	# of Parcels	Value
RESIDENTIAL LAND ONLY (not including current use):	114	$ 4,661,700
RESIDENTIAL LAND ONLY WITH CURRENT USE:	86	$ 3,095,690
RESIDENTIAL LAND & BUILDING (not including current use): Median: $ 156,400	829	$ 133,741,500
RESIDENTIAL LAND & BUILDING WITH CURRENT USE:	25	$ 5,830,067
MANUFACTURED HOUSING ON OWN LAND:	22	$ 2,181,892
MANUFACTURED HOUSING ON LAND OF ANOTHER:	543	$ 15,643,000
RESIDENTIAL CONDOMINIUMS:	Included in Residential Buildings	
DUPLEX & MULTI-FAMILY:	128	$ 27,630,118
COMMERCIAL/INDUST. LAND ONLY (not including current use):	17	$ 11,678,300
COMMERCIAL/INDUST. LAND & BUILDING (not including current use):	56	$ 36,325,600
COMMERCIAL/INDUST. WITH CURRENT USE:	4	$ 120,316
UTILITY:	6	$ 7,772,400
TOTAL TAXABLE:	1830	$ 248,680,583
TOTAL EXEMPT/NONTAXABLE:	103	$ 27,818,000
TOTAL NUMBER OF PARCELS:	1933	
(TOTAL NUMBER OF CARDS):	2030	
PROPERTIES WITH VIEWS (included above):	3	
PROPERTIES WITH WATER FRONTAGE (included above):	79	
DRA CERTIFICATION YEAR:	2018	

D. Time Trending

This is the process by which sales data is equalized to account for time. The "market" is dynamic and ever changing. Over time, either, stable, appreciating or depreciating. 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 also be used to reconcile an opinion of the current market trend or lack of.

The following page(s) show data we have considered in arriving at our opinion of the market trend used.

2011 DRA Median Equalization Ratio = 115.5; however statistics could be skewed slightly as supplemental, older sales were added to the study.

2012 DRA Median Equalization Ratio = 117.9.

A review of recent sales transactions straddling the 4/1/13 assessment date indicated similar results to the 2012 median ratio. This coupled with the fact that recent publications and MLS indicate that local values are in balance and stabilizing and has led us to the belief that no time trend (either positive or negative) needed to be applied in the preliminary sales analysis.

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 humourous, 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:

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

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 and 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.

A - Generally denotes an approved subdivision road not yet developed or maybe just timber cleared. Typically paper streets.

B - Generally denotes a road cut and stumped and very rough, but passable by 4x4 vehicles.

C - Generally denotes a graded road, either narrow or of poor quality, but passable by most vehicles.

D - Generally denotes below average neighborhood, may or may not be town maintained with poor quality land and/or low quality homes and/or a mixture of quality and style homes. Oftentimes more narrow than your average Class V road.

E - Generally denotes the average neighborhood in town, typically paved Class V town maintained roads. Generally utilities are above ground and sites generally consist of average landscaping.

F - Generally denotes neighborhoods above "F" generally denote areas 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 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****, an* ***effective area*** *which is the actual area times a cost adjustment factor, and the gross living area which is the finished living space above grade. 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, closeup 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 – If data is not provided by property owner, a), b) & c) will be in affect

a.) DOT miles of road to be accurate and include all roads.
b.) Average distance between poles 250 feet.
c.) Width of right-of-way to be 10 feet.
d.) Average pole length 40 feet.
e.) 50% assumed joint ownership/owned by electric company.
f.) Assumed 60% good.
g.) Above average to be used if no data or incomplete data is provided by the owner.

Methodology

Miles x 5,280 ÷ 250 = # of poles.

# of Poles x $900 replacement value cross members x installation @ 50% ownership. No underground conduit estimated, but if data and value were provided, it was used.

R/W acres = miles x 5,280 x 10 feet wide ÷ 45,560 = acres of public right-of-way.

If your town had multiple telephone companies, this value was allocated to each based on the estimated coverage of the town.

Costs

$900/pole from Avitar files based on reported actual costs for replacement of 40 foot poles and cross members from PSNH and NHEC.

Average 40 foot Pole Cost	$680
Average Cross Member & Support	120
Average Installation	100
	$900

R/W cross town/country easement valued for all utilities at $3,000/acre, somewhat higher than local raw land values, as it is cleared.

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 ÷ 233 = 64,377.68 x 553 = $356,008.57 Replacement Cost
This replacement cost must then be depreciated for age.
If that depreciation were 59%, the value would be $146,854

The accuracy or value of any cost approach to value is the depreciation developed for each item, as well as the remaining economic life allowed to each item that has passed its life expectancy but still in service. As such, Avitar's unique depreciation, developed over time, is proprietary. Incorporated in our depreciation is an economic market adjustment based on the average customer/mile for each town. This reflects the adjustment of actual cost for a utility that would not normally be built if left to market forces only, as well as the upward adjustment to the cost of a utility in a dense area with high customer/mile rate, reflecting a higher market value. However, a summary report for each individual utility is provided herein.

In the case of a public utility not willing or unable to provide an inventory, the NH DRA value for that utility was used, adjusted by a ratio that is developed by comparing all other utilities across the state valued by Avitar to the NH DRA value. This ratio maintains equity among utilities that provide information and those that didn't or couldn't.

See following pages for utility reports.

AVITAR ASSOCIATES OF NEW ENGLAND INC.

Utility Valuation Report Listing

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

UTILITY NAME: ALLENSTOWN - FAIRPT UTILITY VALUATION YEAR: 2013

Description	Original Cost	Replacement Cost	Depreciation	Assessment Value
E364 DISTR, POLES,TOWERS & FXT	$ 374,734	$ 2,330,846	% 0.865000	$ 314,664
E366 DISTR, UNDERGRND CONDUIT	$ 36,965	$ 96,930	% 0.641803	$ 34,720
GRAND TOTALS FOR ALLENSTOWN - FAIRPT:	$ 411,699	$ 2,427,776		$ 349,400 *

* Value Rounded To Nearest Hundred

AVITAR ASSOCIATES OF NEW ENGLAND INC.

Utility Valuation Report Listing

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

UTILITY NAME: ALLENSTOWN - NHEC UTILITY VALUATION YEAR: 2013

Description	Original Cost	Replacement Cost	Depreciation	Assessment Value
E364 DISTR, POLES,TOWERS & FXT	$ 202,118	$ 395,841	% 0.501282	$ 197,413
E365 DISTR, OVER CONDUCT & DEV	$ 192,366	$ 482,442	% 0.564399	$ 210,152
E367 DISTR, UNDER COND & DEVIC	$ 5,911	$ 16,942	% 0.564396	$ 7,380
E368 DISTR, PAD TRANSFORMERS	$ 46,318	$ 124,084	% 0.564400	$ 54,051
E369 DISTR, SERVICES OVER&UND	$ 92,046	$ 245,882	% 0.564401	$ 107,106
E370 DISTR, METERS INSTALLED	$ 24,824	$ 46,321	% 0.694005	$ 14,174
E373 DISTR, STR LIGHTS OVERHD	$ 15,709	$ 44,251	% 0.640008	$ 15,930
GRAND TOTALS FOR ALLENSTOWN - NHEC:	$ 579,292	$ 1,355,763		$ 606,200 *

* Value Rounded To Nearest Hundred

AVITAR ASSOCIATES OF NEW ENGLAND INC.

Utility Valuation Report Listing

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

UTILITY NAME: ALLENSTOWN - PSNH UTILITY VALUATION YEAR: 2013

Description	Original Cost	Replacement Cost	Depreciation	Assessment Value
E355 TRANS, POLES & FIXTURES	$ 563,548	$ 818,493	% 0.227828	$ 632,017
E356 TRANS, OVER CONDUCT & DE	$ 258,763	$ 398,338	% 0.216974	$ 311,909
E362 DISTR, STATION EQUIPMENT	$ 103,608	$ 519,337	% 0.770835	$ 119,014
E364 DISTR, POLES,TOWERS & FXT	$ 570,460	$ 1,677,374	% 0.659431	$ 571,261
E365 DISTR, OVER CONDUCT & DEV	$ 785,033	$ 2,441,209	% 0.607601	$ 957,927
E366 DISTR, UNDERGRND CONDUIT	$ 9,509	$ 16,813	% 0.445072	$ 9,330
E367 DISTR, UNDER COND & DEVIC	$ 61,565	$ 148,742	% 0.420278	$ 86,229
E368 DISTR, PAD TRANSFORMERS	$ 454,641	$ 454,641	% 0.100000	$ 409,177
E369 DISTR, SERVICES OVER&UND	$ 273,457	$ 585,676	% 0.492416	$ 297,280
E370 DISTR, METERS INSTALLED	$ 213,061	$ 213,061	% 0.100000	$ 191,755
E373 DISTR, STR LIGHTS OVERHD	$ 90,735	$ 193,099	% 0.484467	$ 99,549
E400 UNCLASSIFIED CONSTRUCTIO	$ 97,762	$ 97,762	% 0.000000	$ 97,762
GRAND TOTALS FOR ALLENSTOWN - PSNH:	$ 3,482,142	$ 7,564,545		$ 3,783,200 *

* Value Rounded To Nearest Hundred

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	
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 grades 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 size.
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	Base rate times building rate times commercial wall factor = 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. The Adjusted Base Rate is then multiplied by the total effective area of the house to develop a replacement cost new for that structure.

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 Local Tables Section of this manual. (Section 9)

EXAMPLE: BUILDING AREA CALCULATIONS

SUB AREA IDS		ACTUAL AREAS	COST FACTOR ADJUSTMENT	EFFECT AREA	GROSS LIVING AREA
FFF	(First Floor Finished)	= 864	1.00	864	864
UFF	(Upper Floor Finished)	= 864	1.00	864	864
GAR	(Attached Garage)	= 600	.45	270	
EPF	(Enclosed Porch Finished)	= 192	.70	134	
DEK	(Deck or Entrance)	= 192	.10	19	
BMU	(Basement Unfinished)	= 864	.15	130	
	TOTAL AREAS GROSS	**= 3,576**	**EFFECTIVE =**	**2,281**	**GLA=1,728**

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 then expanding the footprint which involves site work and foundation work.

STANDARD AGE/CONDITION DEPRECIATION CHART

	BUILDING AGE CONDITION CLASSIFICATIONS						
AGE	**V. POOR**	**POOR**	**FAIR**	**AVERAGE**	**GOOD**	**V. GOOD**	**EXCELLENT**
1	**5**	**4**	**3**	**1**	**1**	**1**	**1**
5	**11**	**9**	**7**	**5**	**4**	**3**	**2**
10	**16**	**13**	**9**	**8**	**6**	**5**	**3**
15	**19**	**15**	**12**	**10**	**8**	**6**	**4**
20	**22**	**18**	**13**	**11**	**9**	**7**	**4**
30	**27**	**22**	**16**	**14**	**11**	**8**	**5**
40	**32**	**25**	**19**	**16**	**13**	**9**	**6**
50	**35**	**28**	**21**	**18**	**14**	**11**	**7**
60	**39**	**31**	**23**	**19**	**15**	**12**	**8**
70	**42**	**33**	**25**	**21**	**17**	**13**	**8**
80	**45**	**36**	**27**	**22**	**18**	**13**	**9**
90	**47**	**38**	**28**	**24**	**19**	**14**	**9**
100	**50**	**40**	**30**	**25**	**20**	**15**	**10**
125	**56**	**45**	**34**	**28**	**22**	**17**	**11**
150	**61**	**49**	**37**	**31**	**24**	**18**	**12**
175	**66**	**53**	**40**	**33**	**26**	**20**	**13**
200	**71**	**57**	**42**	**35**	**28**	**21**	**14**
225	**75**	**60**	**45**	**38**	**30**	**23**	**15**
250	**79**	**63**	**47**	**40**	**32**	**24**	**16**
275	**83**	**66**	**50**	**41**	**33**	**25**	**17**
300	**87**	**69**	**52**	**43**	**35**	**26**	**17**

The supervisor then can add for added physical, functional or economic reasons or conditions over and above normal age as noted above.

This standard age depreciation can be further adjusted based on the depreciated rate of various buildings. A residential building is typically 1%, while manufactured housing might be 3%. As such, a good 10 year old house would have 6% depreciation, while similar manufactured homes would have 18%. See Base Rate Codes & Value Chart for unique depreciation by building type.

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

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

EXAMPLE - For the 200 year old home in good condition

Building Value	=	129,900
Depreciation	=	x 28%
Depreciation Value	=	- 36,372
Depreciated Bldg. Value =		**93,528**

- OR -

Building Value	=	129,900
% Condition Good	=	x 72%
Depreciated Bldg. Value =		**93,528**

All final values are rounded to the nearest 100 dollars 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 track, airport nearby, are a few examples.

TEMPORARY: Refers to depreciation given for a special reason which shall only exist for a short period of time. Generally used for new construction to account for varying stages during the construction, as of April 1st in the assessing year.

LAND VALUE COMPUTATIONS

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

SAMPLE LAND CHART

# Acres	Value
2	31,000
1.45	27,500
1	23,000
0.79	16,000
0.45	13,000
0.21	9,000
0.01	500

Excess acreage at $1,500 per acre

Base View Value = $50,000
Base Waterfront = $100,000

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

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

For this example, we will assume a .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 x 1.20 = $15,600

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

$15,600 x 1.10 Site x 1.00 Driveway x 1.00 Topography x
.90 Condition (Wet) = $15,444 or $15,400 (rounded)

If there were any excess land over the zone minimum, this land would be priced at the excess acreage price. There would be no NC adjustment, for the NC indicates the street frontage and excess land is the same throughout the town. It would be depreciated for size from the excess acreage chart created for this town, which simply decreases the per acre rate based on quantity. This excess land may be further adjusted based on the appraiser's knowledge of the area for topography, ledge, wetlands, etc.

Excess road frontage, in amounts equal to the zone minimum, would be valued only if there is enough excess land to support subdivisions based on the zoning requirements. Excess frontage would not normally be assessed unless subdivision potential exists, however it could be if the market sales data showed a value exists even if subdivision potential did not.

The frontage would be valued by multiplying only the excess frontage above the minimum requirement, in increments of the zone minimum by the front foot rate and then adjusted by the NC and further for usability, topography, wetland, etc.

Example:

Zone = Two Acres, 100 Front Feet

1. Parcel with three acres and 400 front feet would not have any excess frontage assessed because only one excess acre exists and the zone requires two. So, this parcel has no subdivision potential.

2. Parcel with four acres and 400 front feet would be assessed for 100 excess front feet because there are two excess acres to support the zoning requirement, and therefore, a potential for subdivision exist.

If the sales data were to show a value for excess road frontage, even if no subdivision potential existed, it could be valued based on every front foot beyond the zone minimum.

Finally, you would add the building value to the extra features value to the land value to get the total assessment.

SECTION 5

CAMA APPRAISAL REVIEW CARD

ABBREVIATIONS, SAMPLES & DEFINITIONS

Notices may not be exact copies

APPRAISAL CARD - FRONT SIDE

OWNER INFORMATION

DOW, JOHN
DOW, JANE
123 MAIN STREET

ANYTOWN, NH 03123

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
09/29/2003	1403	732	Q I	160,000	SMITH, P

PICTURE

LISTING HISTORY

04/25/13	GHRL
11/15/12	DMVM
05/14/08	GHL
11/13/02	KCRC
07/15/02	KCRM

NOTES

GRY; WALK OUT BSMNT; CEMENT FNDTN; 2 CHIMNEYS; TOWN WATER ONLY; WAS 13 9938; 2008 ROOF RESHINGLED, ELL REMOVED & REPLACED, LARGE MAPLE/GRANITE KITCHEN ADDED, NOW 7-3-1.75; 11/12 NOH; EST BACK OF HSE DUE TO FENCE; 2013 FFF BTH REMODELED-GRANITE VANITY, TILE SHOWER, TILE FLR; FFF NOW ALL RADIANT HW HEAT, FNDTN DRAINAGE REPAIRED; 25% BMU FLR=DIRT=FD 1%, FD 2%=UFF WH;

EXTRA FEATURES VALUATION

Feature Type	Units	Lngth x Width	Size Adj	Rate	Cond	Market Value	Notes
HEARTH	1		100	1,500.00	100	1,500	
						1,500	

MUNICIPAL SOFTWARE BY AVITAR

ANYTOWN ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2011	$ 183,100	$ 1,500	$ 72,400
		Parcel Total: $ 257,000	
2012	$ 183,100	$ 1,500	$ 72,400
		Parcel Total: $ 257,000	
2013	**$ 187,500**	**$ 1,500**	**$ 85,900**
		Parcel Total: $ 274,900	

LAND VALUATION

Zone: RR-RURAL RES **Minimum Acreage:** 3.50 **Minimum Frontage:** 200 **Site:** AVERAGE **Driveway:** GRAVEL/DIRT **Road:** PAVED

Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
1F RES	1.000 ac	59,000	G	120	100	100	95	95 -- MILD	100	63,900	0	N	63,900	
VIEW		MOUNTAINS, NARROW, MIDDLE, CLOSE								22,000			22,000	
	1.000 ac									85,900			**85,900**	

APPRAISAL CARD - FRONT SIDE

As you can see, the appraisal card is broken into sections.

1) **MAP/LOT/SUB** - Numbers represent the parcel identification numbers (PID) used by the town. The map number represents the ID of the map sheet on which the parcel is displayed. The lot number and sub lot are the unique ID for the parcel on that map sheet.

2) **CARD # OF #** - Typically 1 of 1 means the parcel has only one assessment record card for its entire assessment information. In a multi-card situation, where more than one assessment record card is needed to show the assessment information of a parcel with several primary buildings, the first number is the sequential card number and the second number is the total number of cards for that parcel.

3) **PRINTED** - The date the card was printed, reflecting the assessment information and value on file at that time.

4) **OWNER INFORMATION** - Located in upper left hand corner just below map-lot-sublot numbers and contains the owner name and address information of record at the time of print.

5) **SALE HISTORY** - This section is located to the right of owner information box and displays the five most current sales recorded as known for this parcel showing book, page, date, type of sale (Qualified/Unqualified & Vacant/Improved) and seller's name.

6) **LISTING HISTORY** - This section usually contains the date that the property was visited, plus the two initials of the person who visited the property. The third character is the reason why they were there, and the fourth is the "action" taken. This may vary as it is user definable, but will always have a date followed by a four space code and then space for a brief note.

7) **NOTES** - An area for the appraiser to enter abbreviated notes about the property, as well as reasons for any adjustments made elsewhere on the assessment record card.

8) **PICTURE** - Intended to represent some aspect of this tract of land such as view, waterfront or site or outbuildings.

9) **EXTRA FEATURES VALUATION** - This area contains the valuation of fireplaces, pools, sheds, detached garages, etc., (a table listing all descriptions and rates can be found in Section 9), 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 half way 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 which is usually that zone town minimum size requirement.

Minimum Frontage - Same as above, but represents the minimum required road frontage needed for development.

Site - A brief description of the site such as undeveloped, fair, average, good, very good or excellent referring to the condition of the site development and landscaping.

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 9.

Units - Size of land being assessed on each line.

AC = Acres	VU = View
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 farmland 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. This field may also be used on forestland as a condition factor to adjust values within the current use range.

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.

APPRAISAL CARD - BACK SIDE

PICTURE

OWNER

DOW, JOHN
DOW, JANE
123 MAIN STREET

ANYTOWN, NH 03123

TAXABLE DISTRICTS

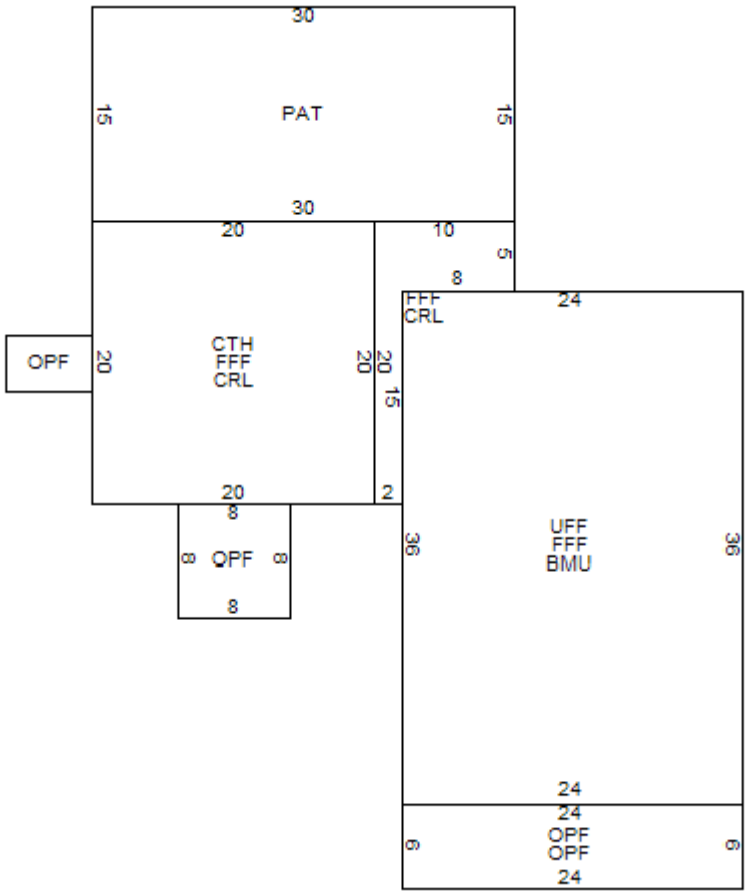
District	Percentage
MWD	% 100

PERMITS

Date	Permit ID	Permit Type	Notes

BUILDING DETAILS

Model: **2 STORY FRAME GAMBREL**
Roof: **GAMBREL/ASPHALT**
Ext: **CLAP BOARD**
Int: **PLASTERED/DRYWALL**
Floor: **PINE/SOFT WD/HARD TILE**
Heat: **GAS/RAD WATER**
Bedrooms: **3** Baths: **2.0** Fixtures:
Extra Kitchens: Fireplaces:
A/C: **No** Generators:
Quality: **A3 GOOD**
Com. Wall:
Size Adj: **0.9184** Base Rate: **RSA 76.00**
Bldg. Rate: **1.1700**
Sq. Foot Cost: **$ 88.92**



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
CRL	CRAWL SPACE	480	0.05	24
OPF	OPEN PORCH FIN	376	0.25	94
UFF	UPPER FLR FIN	864	1.00	864
FFF	FST FLR FIN	1344	1.00	1344
BMU	BSMNT	864	0.15	130
CTH	CATHEDRAL	400	0.10	40
PAT	PATIO	450	0.10	45
GLA:	**2,208**	**4,778**		**2,541**

2013 BASE YEAR BUILDING VALUATION

Market Cost New:		**$ 225,946**
Year Built:		**1920**
Condition For Age:	VERY GOOD	**14 %**
Physical:		
Functional:	CNOTES	**3 %**
Economic:		
Temporary:		
Total Depreciation:		**17 %**
Building Value:		**$ 187,500**

APPRAISAL CARD - BACK SIDE

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 time the cost factor.

Example: A first floor finished (FFF) might be worth $86/sq ft, but an attached deck would not be. By using the 10% cost factor, the square foot cost of the deck would be $8.60. So, if you have a 100 square foot deck at $8.60/sf, it would be valued at $860. Put another way, 100 sf times cost adjustment factor of 10% = 10 sf. 10 sf * $86 base rate = $860. As you can see, using the adjustment this way is the same, but it enables the computation of the total effective area for use in the overall size adjustment computation and for comparing the effective area of comparable structures.

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

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

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

GENERAL
COMMONLY USED ABBREVIATIONS

A/C	Air Conditioning
AC	Acres
ACC	Access
AMNTY	Amenity
ATT	Attached
AVG	Average
BC	Blind Curve
BCH	Beach
BKL	Backland
BR	Bedroom
BSMNT/BMT	Basement
BTH	Bath
CB	Cinder/Concrete Block
CE	Conservation Easement
CK/CHK	Check
CLR	Clear
COF	Comm Office Area
COND	Condition
CTD	Cost to Develop
CTR	Close to Road
CU	Current Use
CW	Common Wall
DB	Dirt Basement
DNPU	Did Not Pick UP
DNV	Did Not View
DNVI	Did Not View Interior
DTW	Distance to Waterfront
DV	Data Verification
DW	Driveway
ENT	Entrance
ESMNT	Easement
EST	Estimate
EXC	Excellent
EXT	Exterior
FF	Front Feet on Road
FIN	Finished
FLR	Floor
FND	Foundation
FP	Flood Plain
FPL	Fireplace
FR	Fair
FS	Field Stone
GAR	Garage
GD	Good
HO	Homeowner
INCL	Included
INFO	Information
INT	Interior
LB	Low Basement
LDK	Loading Dock
LLA	Lot Line Adjustment
LTD	Limited
LOC	Location
LUCT	Land Use Change Tax
ME	Measured & Estimated
MH	Manufactured Home
MHD	Manufactured Home-Double Wide
MHS	Manufactured Home-Single Wide
MKB	Modern Kitchen/Bath
M/L	Measured & Listed
MPU	Most Probable Use
NBD	Non-Buildable
NC	No Change
NICU	Not in Current Use
NOH	No One Home
NV	No Value
OKB	Outdated Kitchen/Bath
P&B	Post & Beam
PDS	Pull Down Stairs/Attic Stairs
PF	Pond Frontage
PLE	Power Line Easement
PR	Poor
PRS	Pier Foundation
PU	Pickup
RBL	Road Bisects Lot
RD	Road
REF	Refused
RF	River Frontage
ROW	Right of Way (R/W)
SHDW	Shared Driveway
SUBD	Subdivision
TOPO	Topography
UC	Under Construction
UNB	Unbuildable
UND	Undeveloped
UNF	Unfinished
VBO	Verified by Owner
VGD	Very Good
VPR	Very Poor
VU	View
WA	Water Access
WB	Wet Basement
WF	Water Frontage
WH	Wall Height
WOB	Walkout Basement
W&D	Windows & Door
XFOB	Extra Features
XSWF	Excess Water Frontage
YB	Year Built

LIST LETTER SAMPLE

Town of Anytown
Board of Selectmen
P.O. Box 123
Anytown, NH 03000

SMITH, JOHN & MELISSA
1 SMITH ROAD
ANYTOWN, NH 03000

Map Lot Sub : 000042 000002 000088

August 21, 2013

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, which when needed, 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 a specific 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 **603-555-5555 STARTING Mon 11/28/13 thru Wed 11/30/13 between 8:30 am & 4:00 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 ASSESSMENT VALUE

Town of Anytown
Board of Selectmen
P.O. Box 725
Anytown, NH 03447

DOW, JOHN
PO BOX 350
ANYTOWN, NH 03000

Map Lot Sub : 000015 000029 000000

NOTICE OF PRELIMINARY ASSESSMENT VALUES

June 11, 2013

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, click ONLINE DATA, then click LOGON. The **User ID is Anytown & the Password is anytown**. Access to the website will be for the next 30 days from the date of this notice. During this period of time, your prior assessment data will only be available at the Fitzwilliam Town Office. 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-XXX-XXXX starting on Mon 6/25/13 thru Thur 6/28/13 from 8:30 am to 4:00 pm** to arrange an appointment. Reviews will be held BY APPOINTMENT ONLY at the Fitzwilliam Town Office 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: $ 219,300 Other Value: $ 1,432,600 Total Parcel Value: $ 1,651,900

SAMPLE SECOND NOTICE OF VALUE
AFTER PRELIMINARY HEARINGS

Town of Anytown Assessing Office
P.O. Box 123
Anytown, NH 03000

SMITH, JOHN & MELISSA
1 SMITH ROAD
ANYTOWN, NH 03000

Map Lot Sub : 000110 000004 000000

September 30, 2013

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.

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: $ 72,300 Other Value: $ 74,400 Total Parcel Value: $ 146,700

DEFINITIONS

Abatement: (1) 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 4/1/2013.

Sales that occurred between 4/1/11 and 4/1/13 were used in the preliminary sales analysis and the original development of preliminary values (62 qualified sales). Final sales analysis and testing focused on sales from 10/1/12 through 8/30/12 and resulted in a total of 40 qualified sales.

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 visit or sales questionnaires 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.

Allenstown Sales Analysis Report

Ratio	Map	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Eff. Area	Sale Price	Assessment	Sale Date	I	Q	Unqualified Description	Grantor	Prior Year Assessment
0.870	000107	000012	000035	05	0.00	R1	E	MHS	A	1,026	$ 23,000	$ 20,000	07/01/2013	I	Q		AVERY, SYLVIA	$ 25,800
0.893	000410	000010	000000	05	0.10	R1	D	RSA	D	974	$ 115,000	$ 102,700	05/16/2013	I	Q		BUCK, MARK	$ 128,400
0.902	000407	000026	000057	05	0.00	R1	E	MHS	A	632	$ 13,533	$ 12,200	08/02/2013	I	Q		POISSON, MAURICE	$ 26,700
0.906	000108	000062	000000	06	0.25	R1	E	RSA	A	1,742	$ 185,000	$ 167,600	06/14/2013	I	Q		WHITFIELD, BRADLEY T.	$ 178,100
0.909	000407	000040	000047	05	0.00	R1	E	MHS	A	663	$ 22,000	$ 20,000	04/01/2013	I	Q		????	$ 19,100
0.910	000407	000026	000045	05	0.00	R1	E	MHS	A	948	$ 21,533	$ 19,600	01/02/2013	I	Q		MOORE, ANNMARIE?	$ 30,600
0.911	000407	000040	000046	05	0.00	R1	E	MHS	A	912	$ 28,000	$ 25,500	10/24/2012	I	Q		DUTTON, CRAIG R,?	$ 25,200
0.922	000108	000018	000000	06	0.23	R1	E	RSA	A	2,541	$ 220,000	$ 202,800	05/29/2013	I	Q		BLAIN, RONALD	$ 247,000
0.926	000112	000047	000000	06	0.21	R1	E	RSA	A	1,989	$ 184,933	$ 171,300	10/29/2012	I	Q		DROUIN, RENE A?	$ 191,100
0.928	000113	000007	000000	06	0.24	R1	E	RSA	A	1,676	$ 176,333	$ 163,600	10/01/2012	I	Q		MARTINEAU, SCOTT M.?	$ 189,800
0.933	000402	000134	000000	05	7.15	R2	G	RSA	D	2,516	$ 285,000	$ 265,800	07/08/2013	I	Q		BEAULIEU, SERGE	$ 274,100
0.936	000107	000012	000036	05	0.00	R1	E	MHD	A	1,493	$ 69,000	$ 64,600	12/07/2012	I	Q		FISHWICK, ROBERT G.?	$ 57,600
0.939	000107	000012	000083	05	0.00	R1	E	MHS	A	941	$ 28,000	$ 26,300	10/23/2012	I	Q		NAZZARO, JENNIFER?	$ 29,700
0.943	000112	000111	000000	06	0.30	R1	E	RSA	A	1,098	$ 141,000	$ 133,000	05/13/2013	I	Q		BAILLARGEON, DONALD	$ 141,900
0.946	000109	000068	000000	06	0.35	R1	E	RSA	B	1,969	$ 219,933	$ 208,000	08/30/2013	I	Q		MARTEL, CHARLES	$ 225,600
0.965	000109	000051	000000	06	0.23	R1	E	RSA	C	1,696	$ 166,733	$ 160,900	03/01/2013	I	Q		MCMAHON, RAYMOND J.?	$ 175,800
0.985	000112	000052	000000	06	0.15	R1	E	RSA	B	1,815	$ 172,000	$ 169,400	07/29/2013	I	Q		COX, BRIGID	$ 172,300
0.989	000111	000008	000000	06	0.16	R3	E	RSA	E	4,217	$ 247,533	$ 244,800	02/15/2013	I	Q		JONATHAN D. MOORE TRU?	$ 287,800
0.997	000409	000016	000001	04	0.00	R1	E	MHS	A	707	$ 12,533	$ 12,500	12/07/2012	I	Q		BAILEY, AGNES?	$ 14,500

Ratio	Map	Lot	Sub	Zone	Acres	LC	NC	BR	SH / Eff. Area	Sale Price	Assessment / Sale Date	I	Q	Unqualified Description / Grantor	Prior Year Assessment
1.000	000110	000054	000035	06	0.00	R1	E	RCD	D 716	$ 63,000	$ 63,000 04/09/2013	I	Q	KARAGIANIS, DORIS?	$ 87,300
1.002	000105	000016	000000	06	0.36	R1	E	RSA	C 1,699	$ 166,500	$ 166,800 06/26/2013	I	Q	LAMBERT, YVON M	$ 178,600
1.018	000109	000007	000000	06	0.33	R1W	E	RSA	B 1,390	$ 160,000	$ 162,900 11/05/2012	I	Q	FANNY, PAUL R.?	$ 175,300
1.020	000107	000012	000138	05	0.00	R1	E	MHD	A 1,817	$ 61,000	$ 62,200 12/05/2012	I	Q	TOBEY, MICHELLE?	$ 75,900
1.020	000407	000026	000077	05	0.00	R1	E	MHS	A 1,008	$ 20,000	$ 20,400 01/14/2013	I	Q	SENESCHAL, GARY?	$ 33,400
1.022	000407	000040	000067	05	0.00	R1	E	MHS	A 924	$ 18,000	$ 18,400 08/30/2013	I	Q	LOMBARD, RICHARD	$ 21,300
1.023	000402	000039	000000	05	3.99	R1	F			$ 65,000	$ 66,500 08/26/2013	V	Q	DONIGAN PROPERTIES	$ 84,200
1.025	000113	000002	000000	06	0.24	R1	E	RSA	C 1,892	$ 170,000	$ 174,200 01/31/2013	I	Q	BOURQUE, WILMA?	$ 187,700
1.026	000113	000003	000000	06	0.27	R1	E	RSA	C 3,301	$ 257,200	$ 263,800 03/05/2013	I	Q	BLAZON, ROGER R.?	$ 283,800
1.028	000402	000178	000000	05	2.80	R1	F	RSA	D 2,429	$ 214,000	$ 220,000 03/25/2013	I	Q	CHASE, KENNETH A.?	$ 252,200
1.033	000402	000082	000000	05	2.02	R1	F	RSA	C 2,655	$ 230,000	$ 237,600 10/29/2012	I	Q	SANTIAGO, THEODORE?	$ 257,700
1.042	000106	000024	000001	06	0.00	R1	E	RCD	D 1,044	$ 92,000	$ 95,900 08/13/2013	I	Q	POTENTIAL PROPERTIES C	$ 100,900
1.059	000407	000040	000050	05	0.00	R1	E	MHS	A 898	$ 22,000	$ 23,300 02/26/2013	I	Q	PRATTE DARLENE D?	$ 21,100
1.060	000105	000055	000001	06	0.00	R1	E	RCD	D 1,032	$ 90,000	$ 95,400 06/03/2013	I	Q	BRADSTREET, JONATHAN	$ 100,400
1.060	000107	000012	000163	05	0.00	R1	E	MHS	A 755	$ 10,000	$ 10,600 04/29/2013	I	Q	GAGNON, JOHN?	$ 17,600
1.073	000107	000012	000127	05	0.00	R1	E	MHS	A 960	$ 15,000	$ 16,100 11/19/2012	I	Q	SHAW, BRUCE W.?	$ 26,100
1.085	000107	000012	000000	05	0.00	R1	E	MHD	A 1,055	$ 33,000	$ 35,800 12/18/2012	I	Q	PAQUIN, CYNTHIA J.?	$ 51,500
1.117	000107	000012	000055	05	0.00	R1	E	MHD	A 1,235	$ 42,000	$ 46,900 08/27/2013	I	Q	DEMERS, JUSTIN A	$ 53,700
1.142	000107	000012	000090	05	0.00	R1	E	MHS	A 925	$ 23,200	$ 26,500 07/31/2013	I	Q	POULIN, MARJORIE E.	$ 28,400
1.144	000410	000039	000033	05	0.00	R1	E	MHS	A 954	$ 25,000	$ 28,600 08/20/2013	I	Q	PLOURDE, LEO PAUL V.	$ 30,800

Ratio	Map	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Sale Price	Assessment	I	Q	Unqualified Description	
									Eff. Area		Sale Date			Grantor	Prior Year Assessment
1.151	000106	000038	000030	05	0.00	R1	E	MHS	A	$ 28,400	$ 32,700	I	Q		
									1,095		04/16/2013			MARINELLI, VINCENT?	$ 26,900

Allenstown Sales Analysis Report

Ratio	Map	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Eff. Area	Sale Price	Assessment	Sale Date	I	Q	Unqualified Description	Grantor	Prior Year Assessment
0.000	000106	000038	000008	07	0.00	R1	E				$ 2,764	$ 0	06/28/2013	I	U	UNCLASSFYD EXCLUSION	BERTHOLD, MICHAEL	$ 20,400
0.000	000107	000012	000063	05	0.00	R1	E				$ 2,764	$ 0	04/09/2013	I	U	LNDLRD/TENANT SALE	GERBERT, CRAIG?	$ 17,500
0.000	000107	000012	000080	05	0.00	R1	E				$ 2,667	$ 0	12/21/2012	I	U	LNDLRD/TENANT SALE	LECLERC, KIMBERLY J?	$ 12,100
0.385	000105	000001	000005	03	0.00	CI	E	COF	A	1,440	$ 480,000	$ 184,600	05/31/2013	I	U	MULTI PARCEL SALE	BEAR ASSETS, LLC.	$ 142,900
0.560	000407	000040	000065	05	0.00	R1	E	MHS	A	968	$ 43,000	$ 24,100	05/01/2013	I	U	UNCLASSFYD EXCLUSION	AFFORDABLE HOUSING COR	$ 0
0.590	000104	000023	000000	07	0.26	R1W	E	RSA	A	1,271	$ 223,349	$ 131,800	01/16/2013	I	U	FORECLOSURE	DONOVAN, KEITH A.?	$ 122,100
0.616	000105	000001	000006	03	0.00	CI	E	COF	A	3,600	$ 480,000	$ 295,500	05/31/2013	I	U	MULTI PARCEL SALE	BEAR ASSETS, LLC.	$ 336,300
0.699	000407	000026	000008	05	0.00	R1	E	MHS	A	1,135	$ 49,933	$ 34,900	02/15/2013	I	U	QUICK SALE	QUINN, RUTH W.?	$ 43,800
0.742	000111	000029	000000	06	0.45	R1	E	RSA	D	2,124	$ 233,123	$ 172,900	04/26/2013	I	U	FORECLOSURE	HEAVEY ALFRED E?	$ 228,700
0.796	000109	000094	000000	06	0.33	R1	E	RSA	A	1,882	$ 214,600	$ 170,900	12/10/2012	I	U	PRE-FORECLSR SALE	NEWNAN, ANNETTE L.?	$ 187,700
0.818	000110	000036	000000	06	0.48	R3	E	RSA	E	3,145	$ 228,207	$ 186,700	01/04/2013	I	U	FORECLOSURE	COLVIN, ROBERT JR?	$ 229,000
1.001	000409	000020	000000	04	1.50	R1	E	RSA	D	2,763	$ 84,349	$ 84,400	04/02/2013	I	U	FORECLOSURE	CARON, GREGORY?	$ 202,300
1.063	000107	000001	000000	05	0.69	R1	E	RSA	A	1,415	$ 128,350	$ 136,400	05/28/2013	I	U	FORECLOSURE	MOSS, FRANK	$ 147,700
1.086	000110	000054	000022	06	0.00	R1	E	RCD	D	716	$ 58,000	$ 63,000	03/28/2013	I	U	QUICK SALE	CHOWDHURY, TOBIAS FAR?	$ 91,900
1.092	000106	000024	000001	06	0.00	R1	E	RCD	D	1,044	$ 87,800	$ 95,900	12/11/2012	I	U	FORECLOSURE	GROSENBECK, MATTHEW R?	$ 100,900
1.124	000407	000026	000006	05	0.00	R1	E	MHD	A	1,113	$ 36,933	$ 41,500	10/09/2012	I	U	LNDLRD/TENANT SALE	21ST MORTGAGE CORP?	$ 49,700
1.176	000402	000088	000000	05	2.44	R1	F	RSA	C	1,973	$ 153,500	$ 180,500	05/16/2013	I	U	BANK FORECLSR SALE	DEUTSCHE BANK NAT'L TR	$ 209,300
1.204	000109	000020	000000	05	0.44	R1	E	MHD	A	1,398	$ 75,000	$ 90,300	08/23/2013	I	U	ABUTTER SALE	CONLOGUE, ANGELA C.	$ 95,200
1.218	000112	000243	000000	06	0.11	R2	E	RSA	B	1,848	$ 120,000	$ 146,200	07/11/2013	I	U	UNCLASSFYD EXCLUSION	MCHAHON, RAYMOND J.	$ 154,900

Ratio	Map	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Sale Price	Assessment	I	Q	Unqualified Description	
									Eff. Area		Sale Date			Grantor	Prior Year Assessment
1.349	000409	000032	000001	05	2.04	R1	E	RSA	A	$ 107,000	$ 144,300	I	U	UNCLASSFYD EXCLUSION	
									1,369		01/09/2013			BAILEY, MATTHEW?	$ 159,100
1.351	000402	000172	000000	05	2.00	R1	F	RSA	D	$ 330,000	$ 445,900	I	U	FORECLOSURE	
									4,654		08/14/2013			B & M REVOCABLE TRUST	$ 448,300
1.383	000112	000232	000000	06	0.12	R2	E	RSA	E	$ 110,378	$ 152,700	I	U	FORECLOSURE	
									3,114		11/20/2012			BEAUCHESNE, RENE?	$ 222,100
1.400	000112	000187	000000	06	0.39	R1	E	RSA	A	$ 110,000	$ 154,000	I	U	BANK FORECLSR SALE	
									1,736		11/19/2012			NH HOUSING FINANCE AU?	$ 173,100
1.413	000112	000108	000000	06	0.69	R1	E	RSA	B	$ 91,000	$ 128,600	I	U	ESTATE SALE/FDCY COV	
									1,652		03/01/2013			HAMEL, RAYMOND?	$ 168,700
1.431	000409	000020	000000	04	1.50	R1	E	RSA	D	$ 59,000	$ 84,400	I	U	BANK FORECLSR SALE	
									2,763		08/08/2013			BENEFICIAL NEW HAMPSHI	$ 202,300
1.550	000102	000021	000000	07	0.23	R1	E	RSA	A	$ 94,050	$ 145,800	I	U	FORECLOSURE	
									1,518		01/17/2013			VINCENT WILLIAM P & D?	$ 157,200
1.567	000112	000016	000000	06	0.20	R1	E	RSA	B	$ 97,000	$ 152,000	I	U	FORECLOSURE	
									1,548		05/09/2013			BARON, ROGER EUGENE	$ 161,900
1.570	000111	000012	000000	06	0.10	R1	E	RSA	D	$ 80,000	$ 125,600	I	U	BANK FORECLSR SALE	
									1,397		12/17/2012			JPMORGAN CHASE BANK,?	$ 175,800
1.617	000107	000001	000000	05	0.69	R1	E	RSA	A	$ 84,333	$ 136,400	I	U	BANK FORECLSR SALE	
									1,415		08/08/2013			BANK OF NY MELLON	$ 147,700
1.683	000112	000272	000000	06	0.12	R1	E	RSA	D	$ 74,800	$ 125,900	I	U	FORECLOSURE	
									1,458		12/11/2012			SOUCY GERALD R?	$ 162,500
1.715	000107	000012	000175	05	0.00	R1	E	MHS	A	$ 12,533	$ 21,500	I	U	QUICK SALE	
									840		03/13/2013			S & B MOBILE HOME SAL?	$ 25,600
1.717	000102	000021	000000	07	0.23	R1	E	RSA	A	$ 84,933	$ 145,800	I	U	BANK FORECLSR SALE	
									1,518		04/15/2013			THE BANK OF NEW YORK?	$ 157,200
1.756	000112	000189	000000	06	0.18	R1	E	RSA	D	$ 29,333	$ 51,500	V	U	ESTATE SALE/FDCY COV	
									1,705		10/09/2012			MONDOUX, ALICE R.?	$ 52,100
1.788	000109	000051	000000	06	0.23	R1	E	RSA	C	$ 90,000	$ 160,900	I	U	BANK FORECLSR SALE	
									1,696		12/03/2012			FRIST FRANKLIN MORTGA?	$ 175,800
1.820	000112	000168	000000	06	0.40	R1	E	RSA	A	$ 84,000	$ 152,900	I	U	FORECLOSURE	
									1,621		08/22/2013			GRAHAM NANCY	$ 172,300
1.872	000402	000137	000000	05	6.29	R2	G	RSA	D	$ 165,000	$ 308,900	I	U	NON MARKET TRANSFER	
									3,614		12/18/2012			GAGNE, LINDA L.?	$ 310,100
1.961	000107	000012	000026	05	0.00	R1	E	MHD	A	$ 27,533	$ 54,000	I	U	DIVORCE PRTY GRNTR/E	
									1,458		01/24/2013			SULLIVAN, FRANK?	$ 63,900
1.995	000112	000232	000000	06	0.12	R2	E	RSA	E	$ 76,534	$ 152,700	I	U	BANK FORECLSR SALE	
									3,114		07/22/2013			FEDERAL NATIONAL MORTG	$ 222,100
1.996	000112	000254	000000	06	0.08	R1	E	RSA	D	$ 50,000	$ 99,800	I	U	BANK FORECLSR SALE	
									1,206		10/30/2012			NH HOUSING AUTHORITY?	$ 135,900

Ratio	Map	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Sale Price	Assessment	I	Q	Unqualified Description	
									Eff. Area		Sale Date			Grantor	Prior Year Assessment
2.140	000409	000033	000015	05	0.00	R1	E	MHS	A	$ 5,000	$ 10,700	I	U	OTHR SALE OF CONVENC	
									899		12/03/2012			FARRELL, IRENE?	$ 21,700
2.150	000402	000132	000000	05	2.72	R1	G	RSA	B	$ 71,500	$ 153,700	I	U	PRE-FORECLSR SALE	
									2,150		05/31/2013			SEVIGNY, MARY	$ 186,900
2.194	000111	000029	000000	06	0.45	R1	E	RSA	D	$ 78,800	$ 172,900	I	U	BANK FORECLSR SALE	
									2,124		06/24/2013			NATIONSTAR MORTGAGE	$ 228,700
2.218	000113	000001	000000	06	0.24	R1	E	RSA	B	$ 65,000	$ 144,200	I	U	FAMILY/RELAT GRNTR/E	
									1,406		08/01/2013			WILCOX, EDWARD	$ 172,200
2.279	000109	000094	000000	06	0.33	R1	E	RSA	A	$ 75,000	$ 170,900	I	U	BANK FORECLSR SALE	
									1,882		04/02/2013			HOUSEHOLD FINANCE COR?	$ 187,700
2.319	000112	000006	000000	06	0.18	R1	E	RSA	B	$ 66,500	$ 154,200	I	U	BANK FORECLSR SALE	
									1,091		07/29/2013			FEDERAL NATL MORTGAGE	$ 163,600
2.396	000104	000023	000000	07	0.26	R1W	E	RSA	A	$ 55,000	$ 131,800	I	U	BANK FORECLSR SALE	
									1,271		05/28/2013			HOUSING & URBAN DEVELO	$ 122,100
2.398	000106	000024	000001	06	0.00	R1	E	RCD	D	$ 40,000	$ 95,900	I	U	BANK FORECLSR SALE	
									1,044		04/12/2013			BANK OF NEW YORK MELL?	$ 100,900
2.518	000112	000272	000000	06	0.12	R1	E	RSA	D	$ 50,000	$ 125,900	I	U	BANK FORECLSR SALE	
									1,458		03/29/2013			BANK OF NEW YORK MELL?	$ 162,500
3.262	000407	000040	000068	05	0.00	R1	E	MHS	A	$ 2,667	$ 8,700	I	U	LNDLRD/TENANT SALE	
									836		04/15/2013			MITCHELL ALBERT C & D?	$ 15,500
3.517	000411	000007	000001	05	0.00	R1	E	MHS	A	$ 6,000	$ 21,100	I	U	QUICK SALE	
									895		07/15/2013			FIFIELD, MICHAEL W.	$ 26,100
3.825	000107	000012	000136	05	0.00	R1	E	MHS	A	$ 2,667	$ 10,200	I	U	FORECLOSURE	
									1,003		07/23/2013			ANGELL, DENNIS	$ 22,200
4.396	000110	000036	000000	06	0.48	R3	E	RSA	E	$ 42,467	$ 186,700	I	U	BANK FORECLSR SALE	
									3,145		03/11/2013			FEDERAL NATIONAL MORT?	$ 229,000
4.499	000407	000040	000076	05	0.00	R1	E	MHS	A	$ 2,667	$ 12,000	I	U	LNDLRD/TENANT SALE	
									923		12/26/2012			TAYLOR, RICHARD?	$ 18,000
4.762	000407	000026	000019	05	0.00	R1	E	MHS	A	$ 2,667	$ 12,700	I	U	FAMILY/RELAT GRNTR/E	
									652		12/24/2012			BAMFORD, CHARLES W.?	$ 18,200
5.029	000107	000012	000146	05	0.00	R1	E	MHS	A	$ 2,764	$ 13,900	I	U	LNDLRD/TENANT SALE	
									1,092		03/04/2013			DENONCOURT, JACOB?	$ 23,200
5.214	000107	000012	000146	05	0.00	R1	E	MHS	A	$ 2,666	$ 13,900	I	U	LNDLRD/TENANT SALE	
									1,092		04/09/2013			S & B MOBILE HOME SAL?	$ 23,200
5.549	000407	000040	000059	05	0.00	R1	E	MHS	A	$ 2,667	$ 14,800	I	U	NON MARKET TRANSFER	
									993		02/19/2013			BURNS, DOUGLAS M.?	$ 21,900
6.565	000107	000012	000027	05	0.00	R1	E	MHS	A	$ 3,031	$ 19,900	I	U	FAMILY/RELAT GRNTR/E	
									1,047		07/17/2013			DUMONT, BRANDON J.	$ 28,600
8.061	000107	000012	000175	05	0.00	R1	E	MHS	A	$ 2,667	$ 21,500	I	U	LNDLRD/TENANT SALE	
									840		11/07/2012			BLAKE, ERIN E?	$ 25,600

Ratio	Map	Lot	Sub	Zone	Acres	LC	NC	BR	SH / Eff. Area	Sale Price	Assessment / Sale Date	I	Q	Unqualified Description / Grantor	Prior Year Assessment
9.986	000407	000026	000080	05	0.00	R1	E	MHS	A 802	$ 2,764	$ 27,600 03/11/2013	I	U	OTHR SALE OF CONVENC S & B MOBILE HOME SAL?	$ 300
19.818	000109	000037	000000	06	0.59	EX-M	E			$ 1,317	$ 26,100 06/19/2013	V	U	TAX SALE SOWA, ROBERT M.	$ 22,500
44.573	000409	000029	000000	05	0.74	R1	E	RSA	B 799	$ 2,764	$ 123,200 03/07/2013	I	U	FAMILY/RELAT GRNTR/E GIRARD MAURICE H REV?	$ 140,700
46.599	000109	000009	000000	06	0.39	R1W	E	RSA	A 806	$ 2,764	$ 128,800 04/12/2013	I	U	FAMILY/RELAT GRNTR/E GOULD, DARYL?	$ 121,500
57.405	000104	000024	000000	07	0.30	R1W	E	RSA	D 1,577	$ 2,667	$ 153,100 12/31/2012	I	U	NON MARKET TRANSFER MARION T. KNIGHT TRUS?	$ 137,400
61.616	000402	000158	000002	05	5.04	R1	F	RSA	B 1,752	$ 3,267	$ 201,300 12/13/2012	I	U	FAMILY/RELAT GRNTR/E PEFFER, RYAN?	$ 236,000
85.677	000402	000056	000000	05	2.00	R1	F	RSA	D 2,437	$ 2,667	$ 228,500 12/06/2012	I	U	NON MARKET TRANSFER GAGNON, MARK R.?	$ 259,700
85.677	000402	000056	000000	05	2.00	R1	F	RSA	D 2,437	$ 2,667	$ 228,500 12/06/2012	I	U	NON MARKET TRANSFER NADIN, DAWN?	$ 259,700
87.645	000112	000037	000000	06	0.23	R4	E	RSA	D 3,850	$ 3,027	$ 265,300 06/05/2013	I	U	BUSIN AFFIL GRNTR/E MENNING, JAMES R.	$ 263,300
111.174	000402	000169	000000	05	2.30	R1	F	RSA	D 3,110	$ 2,667	$ 296,500 03/27/2013	I	U	NON MARKET TRANSFER ROMAN, MARK C.?	$ 371,800
158.493	000113	000038	000000	06	10.99	R1	E	RSA	D 4,529	$ 2,667	$ 422,700 12/17/2012	I	U	NON MARKET TRANSFER BARRETT, EMILY L.?	$ 411,600
372.500	000409	000033	000057	05	0.00	R1	E	MHS	A 1,011	$ 40	$ 14,900 11/09/2012	I	U	BANK FORECLSR SALE OUIMETTE, RAYMOND JR.?	$ 17,800
532.500	000411	000006	000004	05	0.00	R1	E	MHS	A 945	$ 40	$ 21,300 11/07/2012	I	U	BANK FORECLSR SALE BLAKE, ERIN E.?	$ 28,200
15,200.000	000112	000016	000000	06	0.20	R1	E	RSA	B 1,548	$ 10	$ 152,000 05/14/2013	I	U	BANK FORECLSR SALE WELLS FARGO BANK	$ 161,900
16,070.000	000402	000106	000000	05	2.32	R1	F	RSA	A 1,380	$ 10	$ 160,700 11/16/2012	I	U	FAMILY/RELAT GRNTR/E STAPLES, SANDRA A.?	$ 183,600
16,700.000	000409	000033	000028	05	0.00	R1	E	MHS	A 890	$ 1	$ 16,700 04/01/2013	I	U	BANK FORECLSR SALE CLINTON SAVINGS BANK	$ 21,900
131,800.000	000104	000023	000000	07	0.26	R1W	E	RSA	A 1,271	$ 1	$ 131,800 02/21/2013	I	U	BANK FORECLSR SALE CITIMORTGAGE, INCE?	$ 122,100
144,300.000	000409	000032	000001	05	2.04	R1	E	RSA	A 1,369	$ 1	$ 144,300 12/03/2012	I	U	UNCLASSFYD EXCLUSION ??	$ 159,100
144,600.000	000105	000082	000000	06	0.26	R1	E	RSA	A 1,342	$ 1	$ 144,600 07/22/2013	I	U	NON MARKET TRANSFER MCCARTHY, KATHLEEN A.	$ 157,500
145,600.000	000112	000109	000000	06	0.18	R1	E	RSA	D 1,524	$ 1	$ 145,600 06/14/2013	I	U	NON MARKET TRANSFER GENEST, PAUL D.	$ 167,500

Ratio	Map	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Eff. Area	Sale Price	Assessment	Sale Date	I	Q	Unqualified Description	Grantor	Prior Year Assessment
153,900.000	000112	000074	000000	06	0.40	R1	E	RSA	A	1,370	$ 1	$ 153,900	06/26/2013	I	U	FAMILY/RELAT GRNTR/E	WHITE, CHARLES & VIRG	$ 171,200
154,200.000	000112	000006	000000	06	0.18	R1	E	RSA	B	1,091	$ 1	$ 154,200	05/02/2013	I	U	FORECLOSURE	COUSINS, ROBERT	$ 163,600
171,100.000	000112	000244	000000	06	0.16	R2	E	RSA	D	3,119	$ 1	$ 171,100	06/23/2013	I	U	FAMILY/RELAT GRNTR/E	LAFORTE, WILLIAM	$ 207,300
236,400.000	000408	000002	000001	05	7.28	R1	F	RSA	A	1,950	$ 1	$ 236,400	05/01/2013	I	U	NON MARKET TRANSFER	POIRIER, JOYCE	$ 288,000
265,300.000	000112	000037	000000	06	0.23	R4	E	RSA	D	3,850	$ 1	$ 265,300	06/05/2013	I	U	FAMILY/RELAT GRNTR/E	MENNING, JENNY	$ 263,300

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.

ALLENSTOWN, NH 2013
UNDEVELOPED 1 ACRE BUILDING SITE VALUE ANALYSIS

Trend %/Mnth= .00% ESTIMATED EXCESS ACREAGE VALUE= $2,500

S #	Map & Lot	Address	Sale Date	Sale Price	Mnths to 4/1	Adjusted Sale Price	Acres	XS Acres Value	1 Acre Site Value	NHBD Adj.	Cond Adj.	Indicated Site Value
1	109-095-000	Allenstown Rd	4/6/2012	$ 210,000	12	$ 210,000	5.03	$ 16,700	$ 193,300	1.00	1.00	$ 193,300
2	402-151-000	468 Deerfield Rd	2/1/2012	$ 120,000	14	$ 120,000	37	$ 62,200	$ 57,800	1.10	0.90	$ 58,384
						$ 0	1	$ 0	$ 0			#DIV/0!
						$ 0	1	$ 0	$ 0			#DIV/0!
						$ 0	1	$ 0	$ 0			#DIV/0!
						$ 0	1	$ 0	$ 0			#DIV/0!
						$ 0	1	$ 0	$ 0			#DIV/0!
						(F+(GxF5)%=H)		(I–1xK5=J)	(H –J =K)			(K x L x M = N)

S1. Is a prime undeveloped commercial site, indicating a value for prime undeveloped commercial land of 193,300.

S2. is a residential vacant land sale, indicating a value for vacant residential land of 58,400.

Although there is very limited sales data, the above atleast provides a reasonable indication of commercial and residential preliminary vacant land values.

ALLENSTOWN, NH 2013
DEVELOPED 1 ACRE BASE SITE VALUE ANALYSIS

Trend %/Mth 0% | ESTIMATED $ PER SQUARE FOOT COST = $72.00 | Base Year 2013

Sale #	PID	Sale Date	Sale Price	Trend Mnths	Adj Price	Building Rate	Year Built	Age Condtn	Normal Depre	Other Depre	Sq Ft	Building Value	Extra Features Value	Excess Acs & Rd Frnt Value	Land Residual Value	Location Adj	Site Condition or Topo Adj	Indicated Improved Site Value
1	402-043-000	6/10/2011	$217,000	22	$ 217,000	0.983	2000	2	7	0	2038	$ 134,076	$ 1,900	$ 2,400	$ 78,624	1.10	1.00	**$ 71,476**
2	402-082-000	10/29/2012	$230,000	5	$ 230,000	0.956	1998	2.5	10	0	2655	$ 164,491	$ 0	$ 2,400	$ 63,109	1.10	0.95	**$ 60,391**
3	402-163-000	5/29/2012	$ 170,000	11	$ 170,000	0.887	1986	2.5	13	2	1,934	$ 104,939	$ 0	$ 2,400	$ 60,727	1.10	0.90	**$ 61,341**
4	402-178-000	3/25/2013	$ 214,000	1	$ 214,000	0.926	1987	2.0	10		2,429	$ 145,704	$ 3,300	$ 4,300	$ 58,267	1.10	0.90	**$ 58,855**
					$ 0							$ 0			$ 0			**#DIV/0!**
					$ 0							$ 0			$ 0			**#DIV/0!**
					$ 0							$ 0			$ 0			**#DIV/0!**
					D+(ExE5)%			*1=exc*				O5xGx(1-(J/100))xK			F -L -M -N			O / P / Q

1.5=v.good

2=good

2.5=ave

3=fair

4=poor

5=v.poor

The excess acreage in the above sales is based on 2,500/acre

And then adjusted by the topography indicated on the assessment card.

AVERAGE
$ 63,016
MEDIAN
$ 60,866

Here, with only 4 improved sales, which is some what limiting, the indicated develop site value is 63,000 as the average is the best statistic in this analysis as we are looking to determine the average develop site value.

Based on the indicated undeveloped site value of 58,300, the difference between developed and undeveloped sites is only about 8%, however the writer has determined that a reasonable measure would be 10%. Therefore, based on the developed site value of 63,000 and a 10% undeveloped factor, the undeveloped site value is 56,700 instead of the 58,300 indicated by only one sale.

ALLENSTOWN 2013
RESIDENTIAL BUILDING SQUARE FOOT COST ANALYSIS

Trend %/Mth 0% Depreciation Rate= 1 **Base developed site value= $ 63,000** **Base Year 2013**

Sale #	PID	Sale Date	Sale Price	Trend Mnths	Adj Price	Site Loctn Adj	Site Cond or Topo Adj	Land Value	Extra Features Value	XS Acs & Rd Frnt Value	Building Residual Value	Building Rate	Building Year Built	Building Age Cond	Building Othr Depr	Building Age Depre	Building Sq Ft	Indicated Bldg Sqr Ft Value
1	105-024-000	8/14/2012	$ 174,000	8	$ 174,000	1.00	1.00	$ 63,000	$ 0	-$ 2,500	$ 113,500	0.894	1980	2.0	0	11	1,952	$ 73
2	109-051-000	3/1/2013	$ 166,700	1	$ 166,700	1.00	0.95	$ 59,850	$ 300	-$ 2,800	$ 109,350	0.918	1988	2.0	0	10	1,696	$ 78
3	111-008-000	2/15/2013	$ 247,500	2	$ 247,500	1.00	0.95	$ 59,850	$ 1,000	-$ 15,000	$ 201,650	0.820	1918	2.5	0	24	4,217	$ 77
4	112-040-000	9/17/2012	$ 135,000	7	$ 135,000	1.00	1.00	$ 63,000	$ 6,000	-$ 3,000	$ 69,000	0.994	1950	2.0	0	16	1,299	$ 64
5	113-002-000	1/31/2013	$ 170,000	2	$ 170,000	1.00	0.95	$ 59,850	$ 1,900	-$ 2,800	$ 111,050	0.947	1969	2.0	0	13	1,892	$ 71
6	113-003-000	3/5/2013	$ 257,200	1	$ 257,200	1.00	0.95	$ 59,850	$ 6,500	-$ 2,600	$ 193,450	0.911	1966	1.5	0	10	3,301	$ 72
					D+(E*E1)%			O5 x G x H			F -I -J -K							L /Q /M /(1-(P/100)

1=exc
1.5=v.good
2=good
2.5=ave
3=fair
4=poor

NEGATIVE ADJUSTMENTS IN THE XS ACS COLUMN IS DUE TO SALES LESS THAN 1 ACRE IN SIZE.

AVERAGE
$ 72
MEDIAN
$ 72

INDICATED PRELIMINARY BUILDING SQUARE FOOT BASE COST 1S $72.

However, in the final analysis of the entire residential sample set, the building square foot cost was adjusted to 74/sf as indicated here by the most recent sales data (2013), 78 + 77 + 71 +72 which indicates an average of $74.50.

ALLENSTOWN, NH 2013
MANUFACTURED HOUSING SQUARE FOOT COST ANALYSIS

Trend %/Mth 0% Depreciation Rate= 4.5 **Base developed site value= $ 62,400** **Base Year 2013**

Sale #	PID	Sale Date	Sale Price	Trend Mnths	Adj Price	Site Loctn Adj	Site Cond or Topo Adj	Land Value	Extra Features Value	XS Acs & Rd Frnt Value	Building Residual Value	Building Rate	Year Built	Age Cond	Age Depre	Sq Ft	Indicated Bldg Sqr Ft Value
1	107-012-017	8/11/2012	$ 26,500	8	$ 26,500	0.00	1.00	$ 0	$ 500	$ 0	$ 26,000	0.889	2004	2.0	27	939	$ 43
2	107-012-198	3/1/2012	$ 27,500	13	$ 27,500	0.00	1.00	$ 0	$ 1,500	$ 0	$ 26,000	0.987	2005	2.5	32	1,115	$ 35
3	407-040-038	6/19/2012	$ 25,000	10	$ 25,000	0.00	1.00	$ 0	$ 1,000	$ 0	$ 24,000	0.927	1998	2.0	36	753	$ 54
4	407-040-047	4/1/2013	$ 22,000		$ 22,000	0.00	1.00	$ 0	$ 1,000	$ 0	$ 21,000	0.956	2001	2.0	32	663	$ 48
5	409-033-003	8/1/3812	$ 31,400	8	$ 31,400	0.00	1.00	$ 0	$ 0	$ 0	$ 31,400	0.949	2000	2.0	32	968	$ 50
6	409-033-025	8/1/2012	$ 24,500	8	$ 24,500	0.00	1.00	$ 0	$ 1,600	$ 0	$ 22,900	0.861	1994	2.0	41	977	$ 46
					$ 0			$ 0			$ 0				0		#DIV/0!
					$ 0			$ 0			$ 0						#DIV/0!
					D+(E*E1)%			O5 x G x H			F -I -J -K						L /Q /M /(1-(P/100)

1=exc
1.5=v.good
2=good
2.5=ave
3=fair
4=poor
5=v.poor

AVERAGE
$ 46
MEDIAN
$ 47

INDICATED PRELIMINARY DEVELOPED SITE VALUE IS $ 46

Despite the above analysis indicating an average base rate of $46, on final analysis of all manufactured housing, this proved to be too high and the end result was $44/Sf.

In review of the above sales data, sale # 3 is an outlier and skews the results, if one were to remove that one sale the results then indicate a $44/sf cost which is the same as the final analysis indicated of all the manufactured housing.

ALLENSTOWN, NH 2013
DOUBLE WIDE MANUFACTURED HOUSING SQUARE FOOT COST ANALYSIS

Trend %/Mth 0% Depreciation Rate= 2.75 **Base developed site value= $ 63,000** **Base Year 2013**

Sale #	PID	Sale Date	Sale Price	Trend Mnths	Adj Price	Site Loctn Adj	Site Cond or Topo Adj	Land Value	Extra Features Value	XS Acs & Rd Frnt Value	Building Residual Value	Building Rate	Year Built	Age Cond	Age Depre	Sq Ft	Indicated Bldg Sqr Ft Value
1	107-012-000	12/18/2012	$ 33,000	4	$ 33,000	0.00	1.00	$ 0	$ 200	$ 0	$ 32,800	1.081	1993	2.5	35	1,055	$ 44
2	107-012-008	1/5/2012	$ 71,000	15	$ 71,000	0.00	1.00	$ 0	$ 0	$ 0	$ 71,000	1.025	2006	2.5	19	1,796	$ 48
3	107-012-036	12/7/2012	$ 69,000	4	$ 69,000	0.00	1.00	$ 0	$ 2,400	$ 0	$ 66,600	0.951	2004	2.0	17	1,493	$ 56
4	107-012-094	5/11/2012	$ 55,300	11	$ 55,300	0.00	1.00	$ 0	$ 1,100	$ 0	$ 54,200	1.058	2000	2.0	19	1,348	$ 47
5	107-012-138	12/5/2012	$ 61,000	4	$ 61,000	0.00	1.00	$ 0	$ 200	$ 0	$ 60,800	0.948	1999	2.5	25	1,817	$ 47
6	407-012-003	4/23/2012	$ 40,000	12	$ 40,000	0.00	1.00	$ 0	$ 500	$ 0	$ 39,500	1.032	1993	2.5	30	1,066	$ 51
					$ 0			$ 0			$ 0						#DIV/0!
					D+(E*E1)%			O5 x G x H			F -I -J -K						L /Q /M /(1-(P/100)

1=exc
1.5=v.good
2=good
2.5=ave
3=fair
4=poor
5=v.poor

AVERAGE
$ 49
MEDIAN
$ 47

After consideration is given to both statistics the
INDICATED PRELIMINARY DEVELOPED SITE VALUE IS $ 48

ALLENSTOWN, NH 2013
WATERFRONT CONTRIBUTORY VALUE ANALYSIS

DEVELOPED SITE VALUE= **$ 63,000** **Base Year**

Trend %/Mth 0% **ESTIMATED $ PER SQUARE FOOT COST =** **$ 72.00** **2013**

Sale #	PID	Sale Date	Sale Price	Trend Mnths	Adj Price	Building Rate	Year Built	Age Cond	Age Depre	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	109-007-000	11/5/2012	$ 160,000	5	$ 160,000	0.903	1946	2.0	16	1,390	$ 75,569	$ 0	-$ 2,700	$ 87,131	1.00	1.00	**$ 24,131**
					$ 0				0		$ 0			$ 0			**$ 0**
					$ 0				0		$ 0			$ 0			**$ 0**
					$ 0				0		$ 0			$ 0			**$ 0**
					$ 0				0		$ 0			$ 0			**$ 0**
					$ 0				0		$ 0			$ 0			**$ 0**
					$ 0				0		$ 0			$ 0			**$ 0**
					$ 0				0		$ 0			$ 0			**$ 0**
					$ 0				0		$ 0			$ 0			**$ 0**
					$ 0				0		$ 0			$ 0			**$ 0**

D+(E*E5)% K xO$5 xG x(1-(J/100)) F -L -M -N O -(O$4 xP xQ)

Bldg Age

Condtn= 1=exc 1.5=v.good 2=good 2.5=ave 3=fair 4=poor 5=v.poor

INDICATED WATER FRONT VALUE FOR THIS RIVERFRONTAGE, CLEAR TO THE WATER IS$ 24.100 ALTHOUGH ONLY ONE SALE, IT STILL IS AN INDICATION OF THE MARKET.

SECTION 8

A. FIELD REVIEW

B. INFORMAL HEARING PROCESS

1. Number of Hearings

2. Results of Hearing

A. Field Review

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

Field Review

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

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

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

Property Specific Adjustment Guidelines

Land Adjustments

Undeveloped Land – Wooded Lot	-5% (95 Land Condition)
Undeveloped Land – Cleared Lot	-5% (95 Land Condition)
Second Site (w/Sep. Utilities)	+25 (125 Land Condition)
Commercial Use	+25 to +500, depending on how extensive the use and the location
Commercial Property on Route 3 (between School Street & Granite Street) and on Route 28	with direct visibility from Route 3 have a 500 Use Condition. As use, visibility and access lessen, the condition is reduced.
Backland Only	-50 % for inaccessibility
Shared Driveway/Access (SHDW)	-5% or greater depending on size & impact
ROW Across Lot to Access Another	Varies – dependent upon access characteristics, typically -5 to -10%
Topography (TOPO)	Varies – dependent upon severity
Less Than Average Access (ACC)	Varies – dependent upon severity
Cost to Develop (CTD)	Varies – determined by field review
Not Buildable (NBD)	-90% (10 Land Condition)
In-Law Apartment or 2 Family	+0% (100 Land Condition)
3-4 Family Dwelling	+15% (115 Land Condition)
Current Use Wetlands	-90 (10 Land Condition)

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%

This adjustment is applied to homes that are abnormally close to the road.

Dirt Basement (DB) -1% or greater depending on severity

Low Basement (LB) -1% or greater depending on severity

A basement with low headroom (less than 5')

Wet Basement (WB) -1% or greater depending on severity

Utilities -5% per utility

Lacking electricity, water or septic

No Parking Available -5 to -15% depending on severity

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 issued that are short lived and have a 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: September 10, 2013.

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

The property owners were given 5 days, starting Wednesday, 9/18/13 between the hours of 8:00 am & 4:30 pm to call and arrange an appointment.

The hearings were held for 3 days from 9/23/13 to 9/27/13 and resulted in 39 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.

All taxpayers that called were accommodated with an onsite inspection or an appointment with the Assessor Supervisor to discuss their assessment.

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.

The informal hearings uncovered some issues with the properties along the river in the flood plain and some commercial properties along Granite Street with inferior visibility from Route 3. These properties, along with the scheduled hearing appointments, all received final notices of value mailed on 10/7/13.

SECTION 9

A. CALIBRATION TECHNIQUE

B. FINAL STATISTICAL ANALYSIS & TESTING

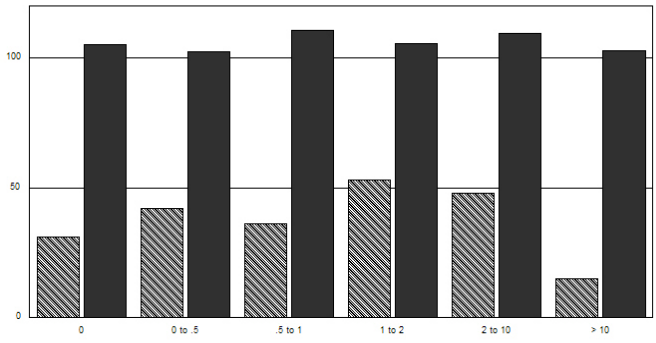
C. FINAL VALUATION COST TABLES

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 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.

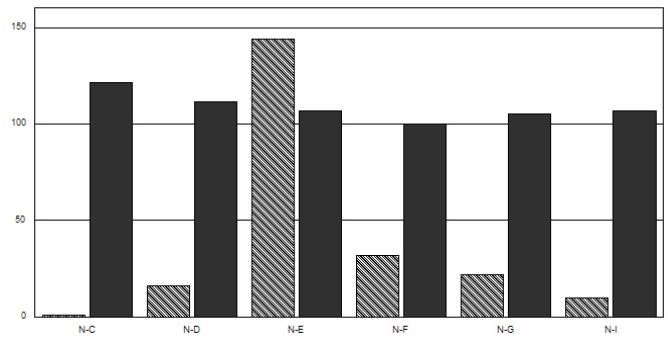
When the CAMA cost tables are defined, we compute the assessment to sales ratio for each property and produce graphs and reports which can then be used to calibrate the CAMA system to predict the market value of all property in the municipality as fairly as possibly. The following are samples of the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



	# of Parcels	Median A/S x 100
0	31	105.32
0 to .5	42	102.70
.5 to 1	36	110.83
1 to 2	53	105.63
2 to 10	48	109.44
> 10	15	102.90

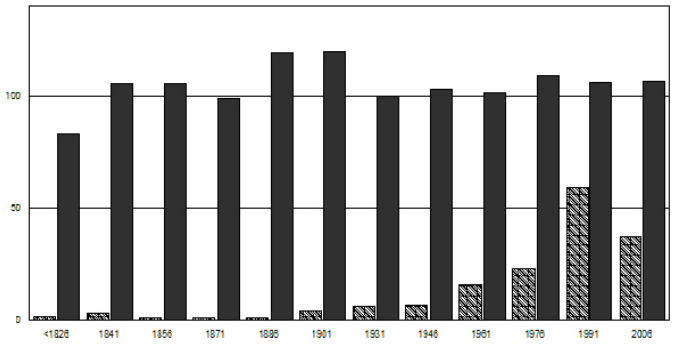
The hashed bars indicate the number of sales in each group, while the solid bars indicate the median assessment to sales ratio. This graph charts ratios for various lot sizes of the sales data and enables us to determine if all lots are fairly assessed regardless of size.

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



	# of Parcels	Median A/S x 100
N-C	1	121.60
N-D	16	111.66
N-E	144	106.63
N-F	32	99.78
N-G	22	105.37
N-I	10	106.92

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



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

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

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

Sales Ratio Bar Graphs

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

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

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

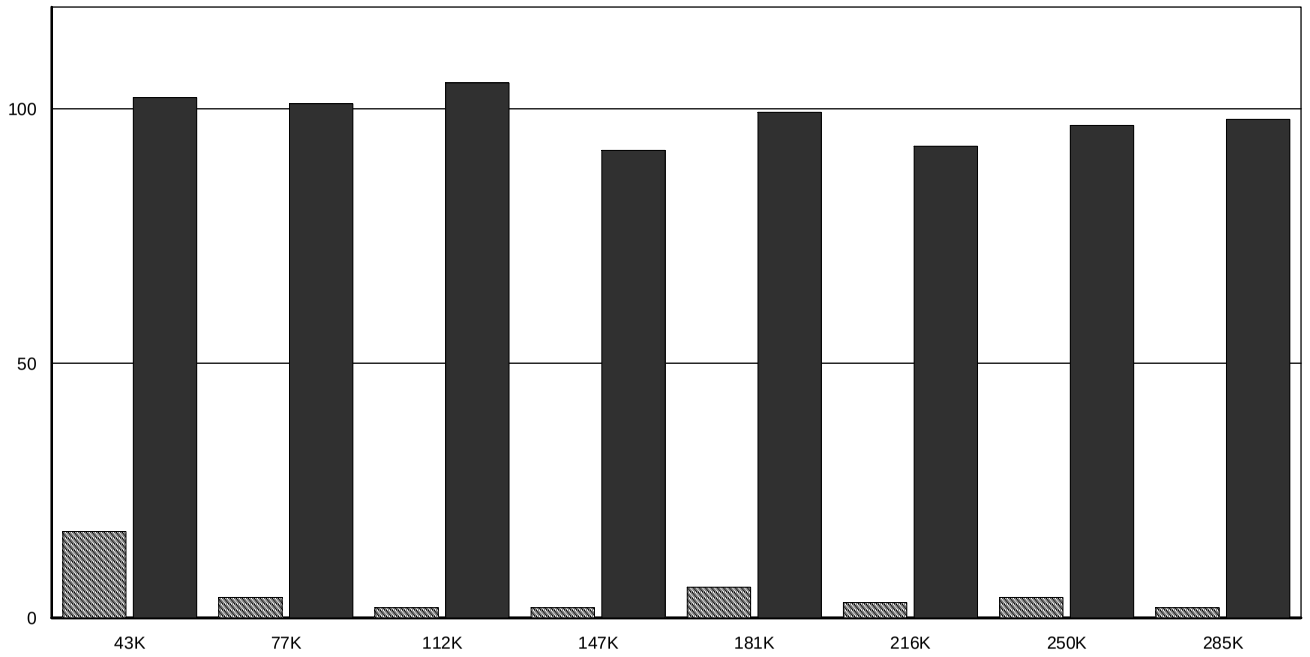
Sales Analysis Results

Allenstown -- 10/09/2013

Sales Analysis Statistics			
Number of Sales:	**40**	Mean Sales Ratio:	**0.9965**
Minimum Sales Ratio:	**0.8696**	Median Sales Ratio:	**1.0009**
Maximum Sales Ratio:	**1.1514**	Standard Deviation:	**0.0743**
Aggregate Sales Ratio:	**0.9811**	Coefficient of Dispersion:	**6.0969**
		Price Related Differential:	**1.0157**

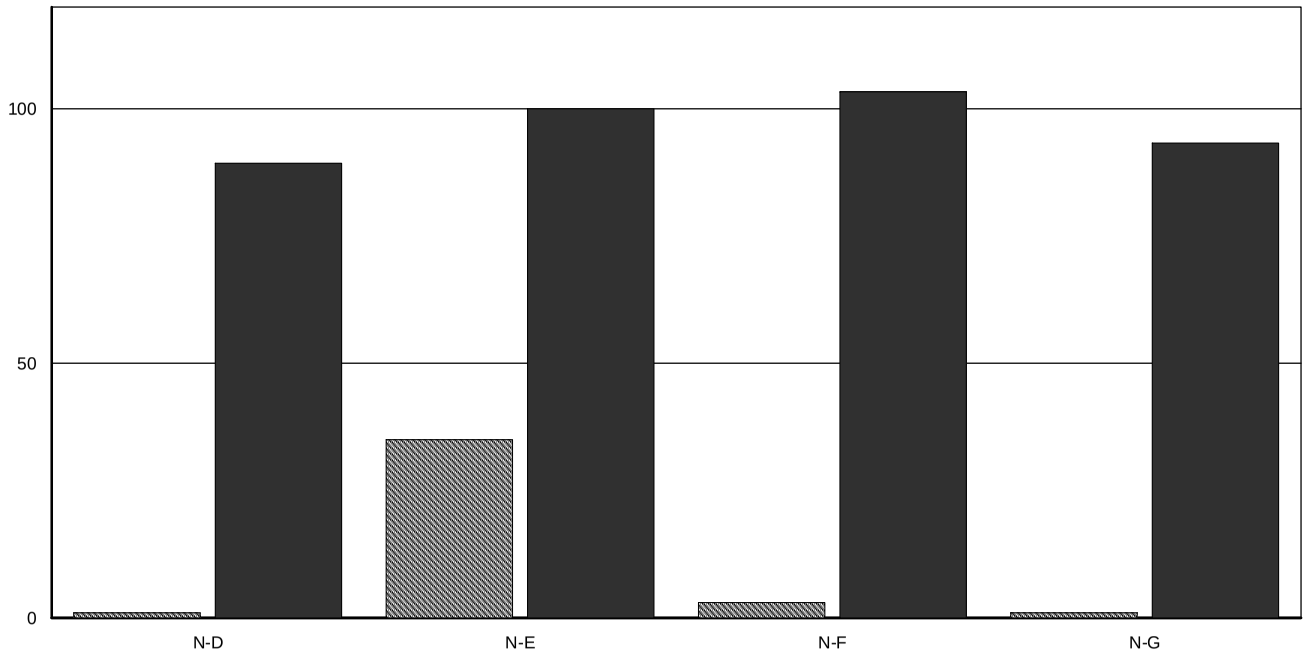
Sales Analysis Criteria	
Sold: 10/01/2012 - 08/30/2013	Sale Ratios: 0.000 - 999.999
Building Value: 0 - 99999999	Bldg Eff. Area: 0 - 99999999
Land Value: 0 - 99999999	Land Use: ALL
Current Use CR: 0 - 99999999	Acres: 0 - 99999999
Year Built: 1600 - 2013	Trend: 0.000% Prior to 10/09/2013
Story Height: 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	

Allenstown:Median A/S Ratio by Sale Price



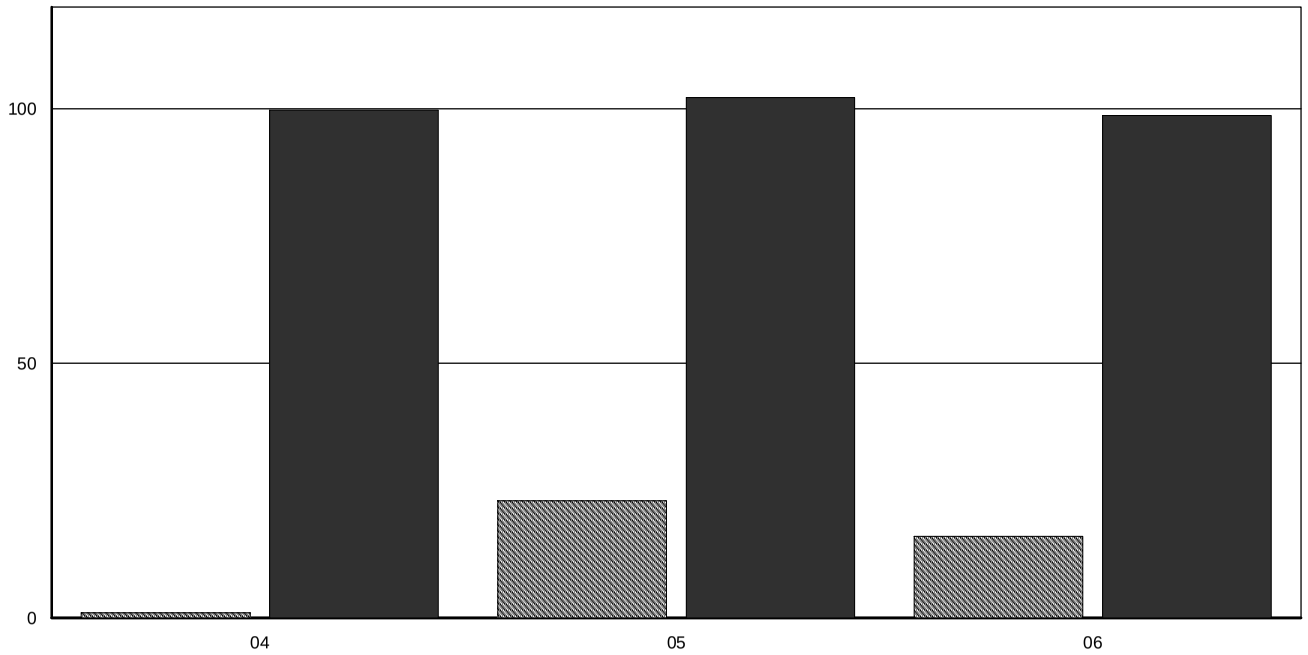
	# of Parcels	Median A/S x 100
43K	17	102.22
77K	4	100.98
112K	2	105.12
147K	2	91.82
181K	6	99.33
216K	3	92.63
250K	4	96.74
285K	2	97.91

Allenstown:Median A/S Ratio by Neighborhood



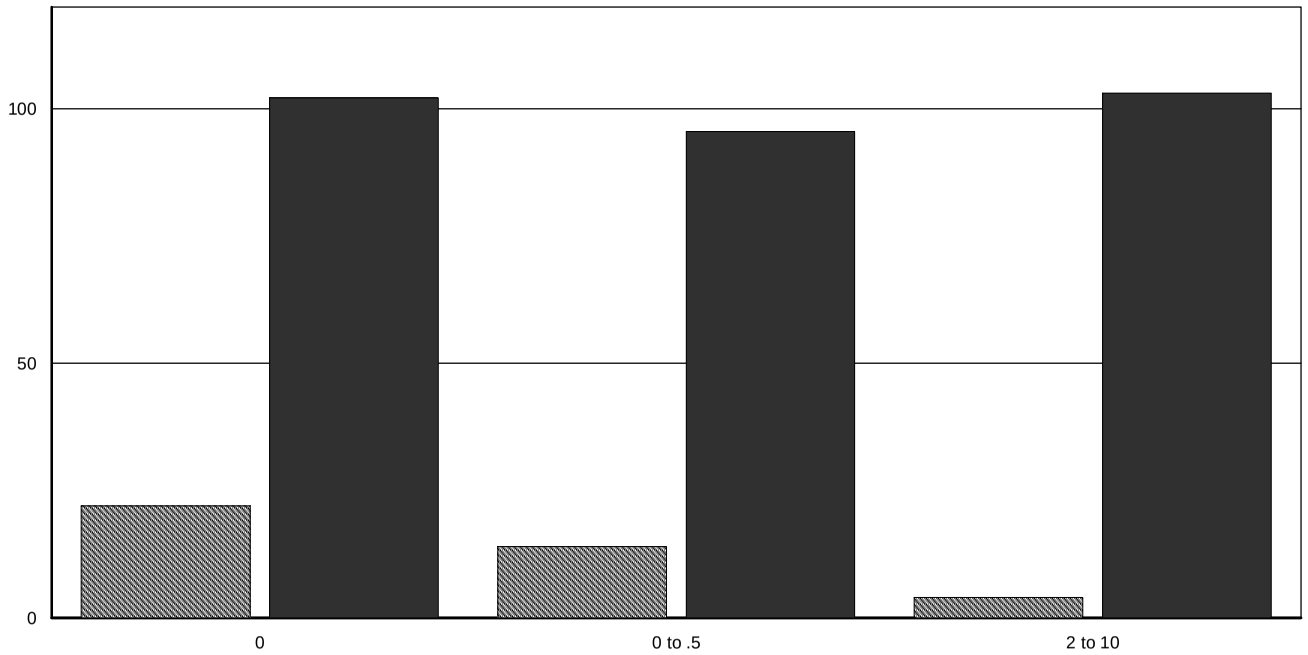
	# of Parcels	Median A/S x 100
N-D	1	89.30
N-E	35	100.00
N-F	3	103.30
N-G	1	93.26

Allenstown:Median A/S Ratio by Zone



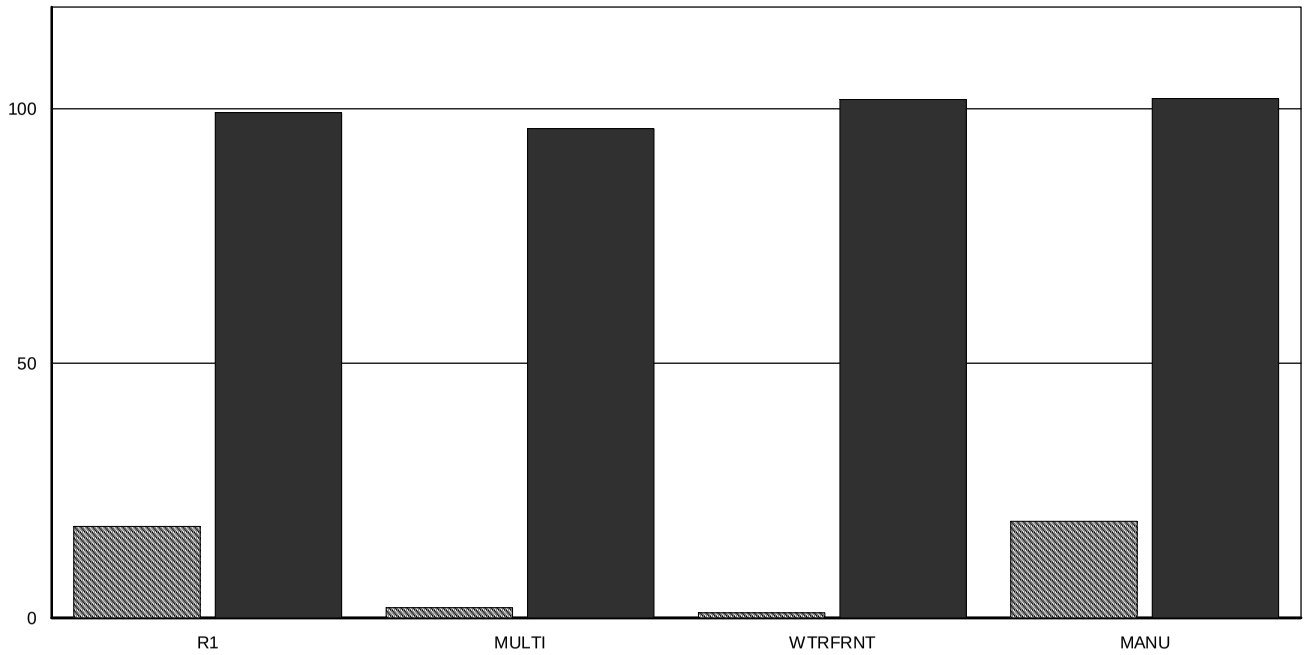
	# of Parcels	Median A/S x 100
04	1	99.74
05	23	102.22
06	16	98.69

Allenstown:Median A/S Ratio by Acreage



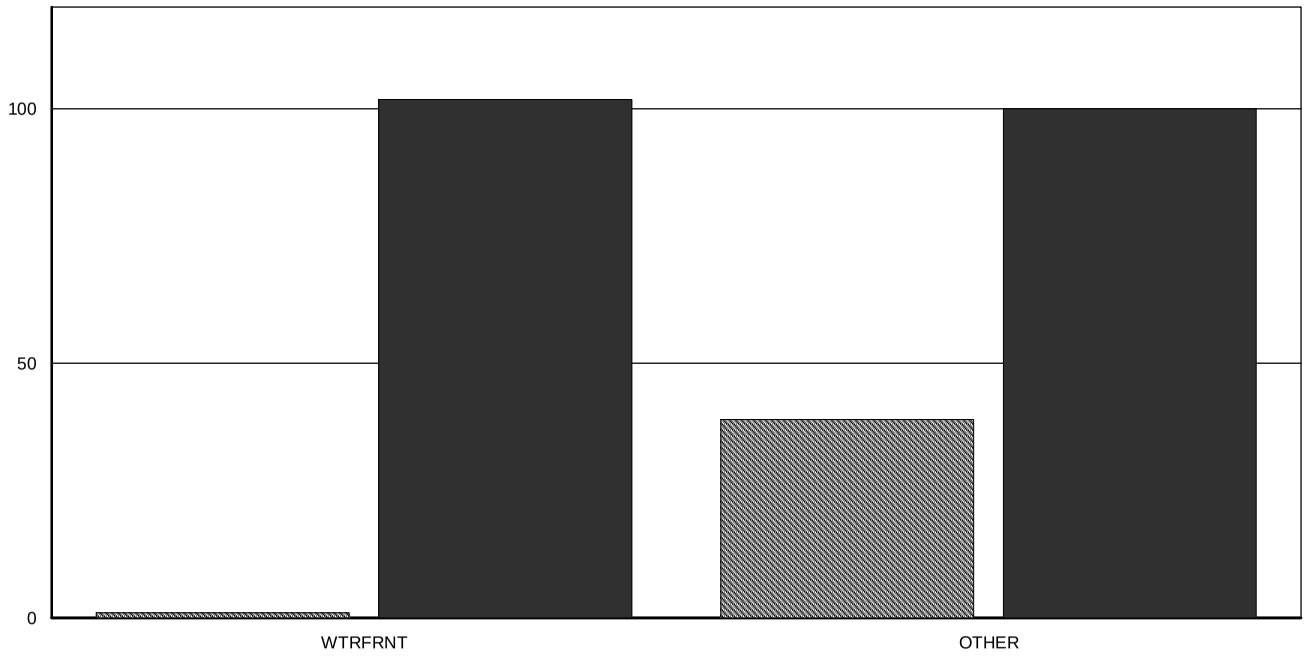
	# of Parcels	Median A/S x 100
0	22	102.11
0 to .5	14	95.54
2 to 10	4	103.05

Allenstown:Median A/S Ratio by Improved Use



	# of Parcels	Median A/S x 100
R1	18	99.24
MULTI	2	96.08
WTRFRNT	1	101.81
MANU	19	102.00

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



	# of Parcels	Median A/S x 100
WTRFRNT	1	101.81
OTHER	39	100.00

Sales Analysis Results

Allenstown -- 10/09/2013

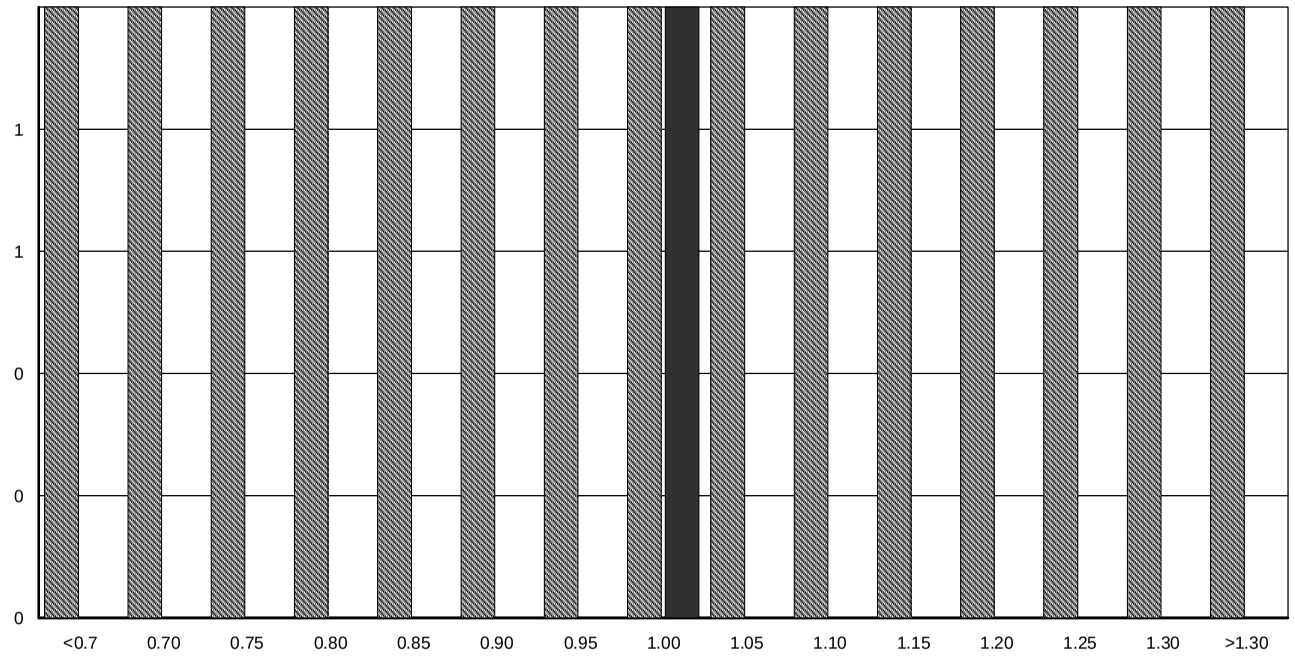
Sales Analysis Statistics			
Number of Sales:	**1**	Mean Sales Ratio:	**1.0231**
Minimum Sales Ratio:	**1.0231**	Median Sales Ratio:	**1.0231**
Maximum Sales Ratio:	**1.0231**	Standard Deviation:	**0.0000**
Aggregate Sales Ratio:	**1.0231**	Coefficient of Dispersion:	**0.0000**
		Price Related Differential:	**1.0000**

Sales Analysis Criteria	
Sold: 10/01/2012 - 08/30/2013	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 - 2013	Trend: 0.000% Prior to 10/09/2013
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	

Allenstown Sales Analysis Report

Ratio	Map	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Sale Price	Assessment	I	Q	Unqualified Description	
								Eff. Area			Sale Date			Grantor	Prior Year Assessment
1.023	000402	000039	000000	05	3.99	R1	F			$ 65,000	$ 66,500	V	Q		
											08/26/2013			DONIGAN PROPERTIES	$ 84,200

Allenstown:Distribution of Sale Ratios



OWNER INFORMATION

DOWNING, RUSSELL F.

63 PINEO ROAD

BARNSTEAD, NH 03218

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
08/26/2013	3406	1408	Q V	65,000	DONIGAN
01/08/2003	2447	0935	Q V	500,000	BEAR MEADOWS

PICTURE

LISTING HISTORY

07/31/12 TC

NOTES

SUB LOT 3; CLEARED LOT; WOODED, PARTIAL CLEARED - VACANT; 2014 PU NEW HSE;

EXTRA FEATURES VALUATION

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

MUNICIPAL SOFTWARE BY AVITAR

ALLENSTOWN ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2012	$ 0	$ 0	$ 84,200
		Parcel Total:	$ 84,200
2013	**$ 0**	**$ 0**	**$ 66,500**
		Parcel Total:	**$ 66,500**

LAND VALUATION

Zone: OSF - OPN SPACE/FRM **Minimum Acreage:** 5.00 **Minimum Frontage:** 150 **Site:** UND/CLR **Driveway:** UNDEVELOPED **Road:** PAVED

Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
1F RES	3.990 ac	70,475	F	110	95	100	95	95 -- MILD	100	66,500	0	N	66,500	
	3.990 ac									66,500			**66,500**	

PICTURE

OWNER

DOWNING, RUSSELL F.

63 PINEO ROAD

BARNSTEAD, NH 03218

TAXABLE DISTRICTS

District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes

BUILDING DETAILS

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

Base Type:

BUILDING SUB AREA DETAILS

2013 BASE YEAR BUILDING VALUATION

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

Sales Analysis Results

Allenstown -- 10/07/2013

Sales Analysis Statistics			
Number of Sales:	**39**	Mean Sales Ratio:	**0.9958**
Minimum Sales Ratio:	**0.8696**	Median Sales Ratio:	**1.0000**
Maximum Sales Ratio:	**1.1514**	Standard Deviation:	**0.0752**
Aggregate Sales Ratio:	**0.9804**	Coefficient of Dispersion:	**6.1997**
		Price Related Differential:	**1.0157**

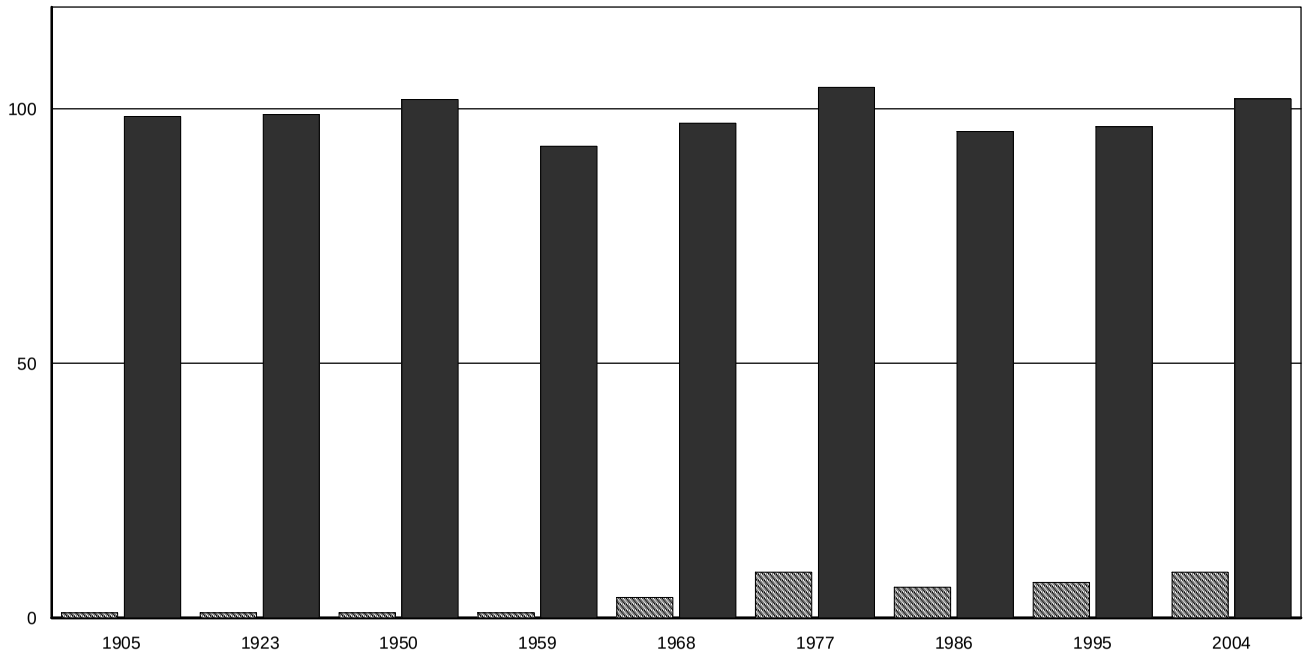
Sales Analysis Criteria	
Sold: 10/01/2012 - 08/30/2013	Sale Ratios: 0.000 - 999.999
Building Value: 0 - 99999999	Bldg Eff. Area: 0 - 99999999
Land Value: 0 - 99999999	Land Use: ALL
Current Use CR: 0 - 99999999	Acres: 0 - 99999999
Year Built: 1600 - 2013	Trend: 0.000% Prior to 10/07/2013
Story Height: 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	

Ratio	Map	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Sale Price	Assessment	I	Q	Unqualified Description
									Eff. Area		Sale Date			Grantor
0.870	000107	000012	000035	05	0.00	R1	E	MHS	A	$ 23,000	$ 20,000	I	Q	
									1,026		07/01/2013			AVERY, SYLVIA
0.893	000410	000010	000000	05	0.10	R1	D	RSA	D	$ 115,000	$ 102,700	I	Q	
									974		05/16/2013			BUCK, MARK
0.902	000407	000026	000057	05	0.00	R1	E	MHS	A	$ 13,533	$ 12,200	I	Q	
									632		08/02/2013			POISSON, MAURICE
0.906	000108	000062	000000	06	0.25	R1	E	RSA	A	$ 185,000	$ 167,600	I	Q	
									1,742		06/14/2013			WHITFIELD, BRADLEY T.
0.909	000407	000040	000047	05	0.00	R1	E	MHS	A	$ 22,000	$ 20,000	I	Q	
									663		04/01/2013			????
0.910	000407	000026	000045	05	0.00	R1	E	MHS	A	$ 21,533	$ 19,600	I	Q	
									948		01/02/2013			MOORE, ANNMARIE?
0.911	000407	000040	000046	05	0.00	R1	E	MHS	A	$ 28,000	$ 25,500	I	Q	
									912		10/24/2012			DUTTON, CRAIG R,?
0.922	000108	000018	000000	06	0.23	R1	E	RSA	A	$ 220,000	$ 202,800	I	Q	
									2,541		05/29/2013			BLAIN, RONALD
0.926	000112	000047	000000	06	0.21	R1	E	RSA	A	$ 184,933	$ 171,300	I	Q	
									1,989		10/29/2012			DROUIN, RENE A?
0.928	000113	000007	000000	06	0.24	R1	E	RSA	A	$ 176,333	$ 163,600	I	Q	
									1,676		10/01/2012			MARTINEAU, SCOTT M.?
0.933	000402	000134	000000	05	7.15	R2	G	RSA	D	$ 285,000	$ 265,800	I	Q	
									2,516		07/08/2013			BEAULIEU, SERGE
0.936	000107	000012	000036	05	0.00	R1	E	MHD	A	$ 69,000	$ 64,600	I	Q	
									1,493		12/07/2012			FISHWICK, ROBERT G.?
0.939	000107	000012	000083	05	0.00	R1	E	MHS	A	$ 28,000	$ 26,300	I	Q	
									941		10/23/2012			NAZZARO, JENNIFER?
0.943	000112	000111	000000	06	0.30	R1	E	RSA	A	$ 141,000	$ 133,000	I	Q	
									1,098		05/13/2013			BAILLARGEON, DONALD
0.946	000109	000068	000000	06	0.35	R1	E	RSA	B	$ 219,933	$ 208,000	I	Q	
									1,969		08/30/2013			MARTEL, CHARLES
0.965	000109	000051	000000	06	0.23	R1	E	RSA	C	$ 166,733	$ 160,900	I	Q	
									1,696		03/01/2013			MCMAHON, RAYMOND J.?
0.985	000112	000052	000000	06	0.15	R1	E	RSA	B	$ 172,000	$ 169,400	I	Q	
									1,815		07/29/2013			COX, BRIGID
0.989	000111	000008	000000	06	0.16	R3	E	RSA	E	$ 247,533	$ 244,800	I	Q	
									4,217		02/15/2013			JONATHAN D. MOORE TRU?
0.997	000409	000016	000001	04	0.00	R1	E	MHS	A	$ 12,533	$ 12,500	I	Q	
									707		12/07/2012			BAILEY, AGNES?

Prior Year Assessment
$ 25,800
$ 128,400
$ 26,700
$ 178,100
$ 19,100
$ 30,600
$ 25,200
$ 247,000
$ 191,100
$ 189,800
$ 274,100
$ 57,600
$ 29,700
$ 141,900
$ 225,600
$ 175,800
$ 172,300
$ 287,800
$ 14,500

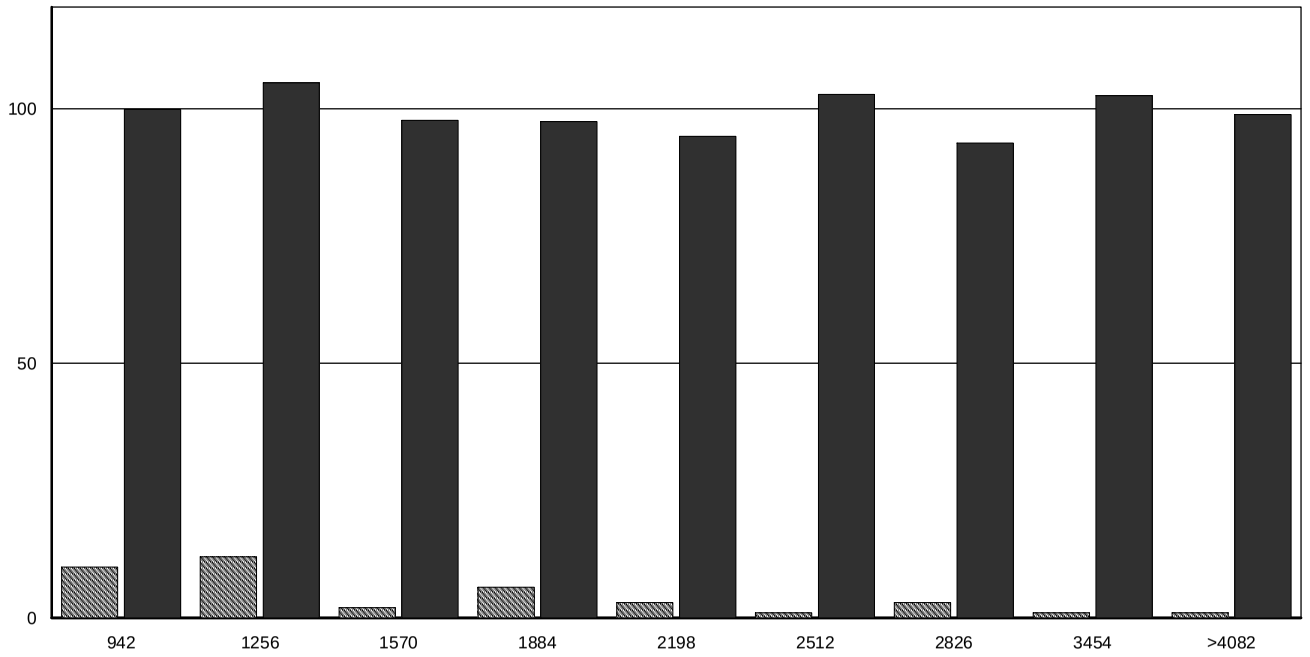
Ratio	Map	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Sale Price	Assessment	I	Q	Unqualified Description	
									Eff. Area		Sale Date			Grantor	Prior Year Assessment
1.000	000110	000054	000035	06	0.00	R1	E	RCD	D	$ 63,000	$ 63,000	I	Q		
									716		04/09/2013			KARAGIANIS, DORIS?	$ 87,300
1.002	000105	000016	000000	06	0.36	R1	E	RSA	C	$ 166,500	$ 166,800	I	Q		
									1,699		06/26/2013			LAMBERT, YVON M	$ 178,600
1.018	000109	000007	000000	06	0.33	R1W	E	RSA	B	$ 160,000	$ 162,900	I	Q		
									1,390		11/05/2012			FANNY, PAUL R.?	$ 175,300
1.020	000107	000012	000138	05	0.00	R1	E	MHD	A	$ 61,000	$ 62,200	I	Q		
									1,817		12/05/2012			TOBEY, MICHELLE?	$ 75,900
1.020	000407	000026	000077	05	0.00	R1	E	MHS	A	$ 20,000	$ 20,400	I	Q		
									1,008		01/14/2013			SENESCHAL, GARY?	$ 33,400
1.022	000407	000040	000067	05	0.00	R1	E	MHS	A	$ 18,000	$ 18,400	I	Q		
									924		08/30/2013			LOMBARD, RICHARD	$ 21,300
1.025	000113	000002	000000	06	0.24	R1	E	RSA	C	$ 170,000	$ 174,200	I	Q		
									1,892		01/31/2013			BOURQUE, WILMA?	$ 187,700
1.026	000113	000003	000000	06	0.27	R1	E	RSA	C	$ 257,200	$ 263,800	I	Q		
									3,301		03/05/2013			BLAZON, ROGER R.?	$ 283,800
1.028	000402	000178	000000	05	2.80	R1	F	RSA	D	$ 214,000	$ 220,000	I	Q		
									2,429		03/25/2013			CHASE, KENNETH A.?	$ 252,200
1.033	000402	000082	000000	05	2.02	R1	F	RSA	C	$ 230,000	$ 237,600	I	Q		
									2,655		10/29/2012			SANTIAGO, THEODORE?	$ 257,700
1.042	000106	000024	000001	06	0.00	R1	E	RCD	D	$ 92,000	$ 95,900	I	Q		
									1,044		08/13/2013			POTENTIAL PROPERTIES C	$ 100,900
1.059	000407	000040	000050	05	0.00	R1	E	MHS	A	$ 22,000	$ 23,300	I	Q		
									898		02/26/2013			PRATTE DARLENE D?	$ 21,100
1.060	000105	000055	000001	06	0.00	R1	E	RCD	D	$ 90,000	$ 95,400	I	Q		
									1,032		06/03/2013			BRADSTREET, JONATHAN	$ 100,400
1.060	000107	000012	000163	05	0.00	R1	E	MHS	A	$ 10,000	$ 10,600	I	Q		
									755		04/29/2013			GAGNON, JOHN?	$ 17,600
1.073	000107	000012	000127	05	0.00	R1	E	MHS	A	$ 15,000	$ 16,100	I	Q		
									960		11/19/2012			SHAW, BRUCE W.?	$ 26,100
1.085	000107	000012	000000	05	0.00	R1	E	MHD	A	$ 33,000	$ 35,800	I	Q		
									1,055		12/18/2012			PAQUIN, CYNTHIA J.?	$ 51,500
1.117	000107	000012	000055	05	0.00	R1	E	MHD	A	$ 42,000	$ 46,900	I	Q		
									1,235		08/27/2013			DEMERS, JUSTIN A	$ 53,700
1.142	000107	000012	000090	05	0.00	R1	E	MHS	A	$ 23,200	$ 26,500	I	Q		
									925		07/31/2013			POULIN, MARJORIE E.	$ 28,400
1.144	000410	000039	000033	05	0.00	R1	E	MHS	A	$ 25,000	$ 28,600	I	Q		
									954		08/20/2013			PLOURDE, LEO PAUL V.	$ 30,800
1.151	000106	000038	000030	05	0.00	R1	E	MHS	A	$ 28,400	$ 32,700	I	Q		
									1,095		04/16/2013			MARINELLI, VINCENT?	$ 26,900

Allenstown:Median A/S Ratio by Year of Construction



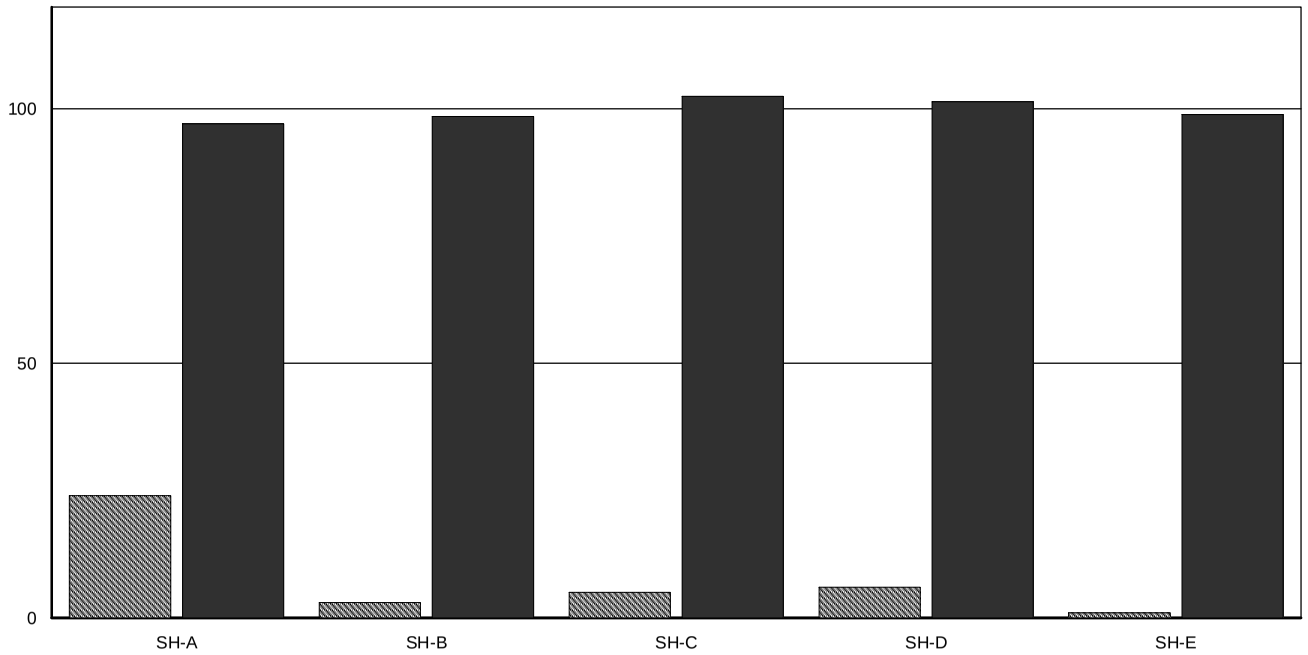
	# of Parcels	Median A/S x 100
1905	1	98.49
1923	1	98.90
1950	1	101.81
1959	1	92.63
1968	4	97.16
1977	9	104.24
1986	6	95.51
1995	7	96.50
2004	9	101.97

Allenstown:Median A/S Ratio by Effective Area



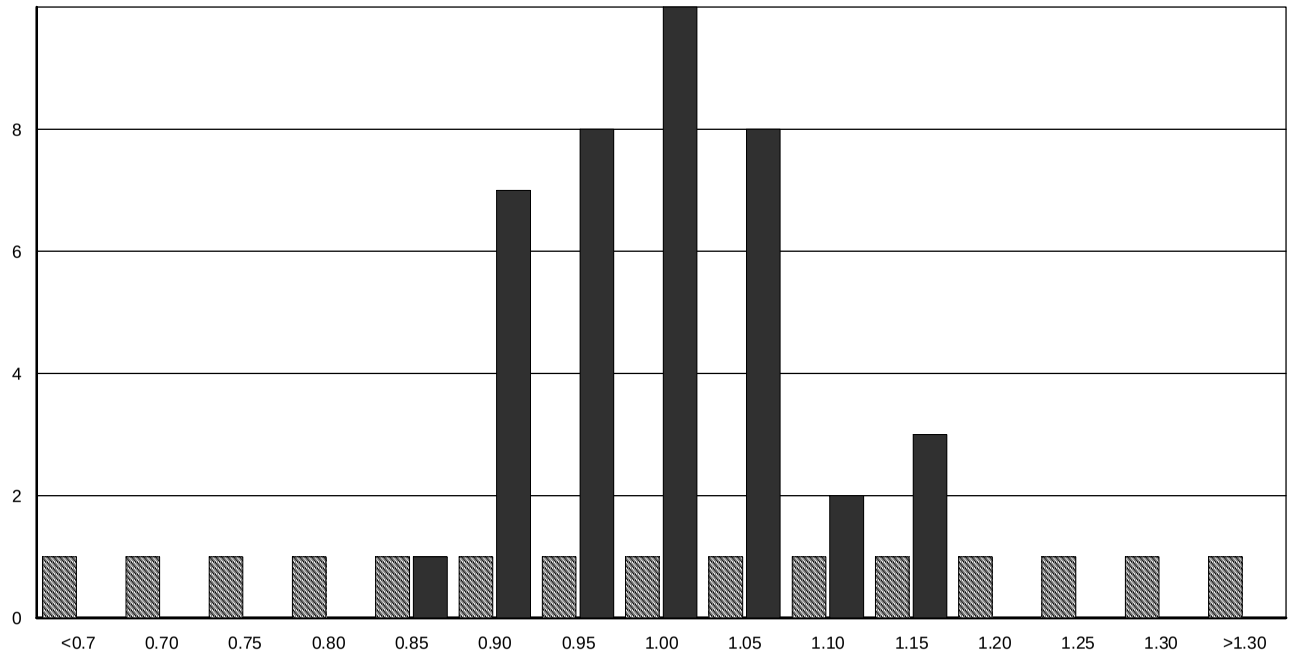
	# of Parcels	Median A/S x 100
942	10	99.87
1256	12	105.12
1570	2	97.72
1884	6	97.49
2198	3	94.57
2512	1	102.80
2826	3	93.26
3454	1	102.57
>4082	1	98.90

Allenstown:Median A/S Ratio by Story Height

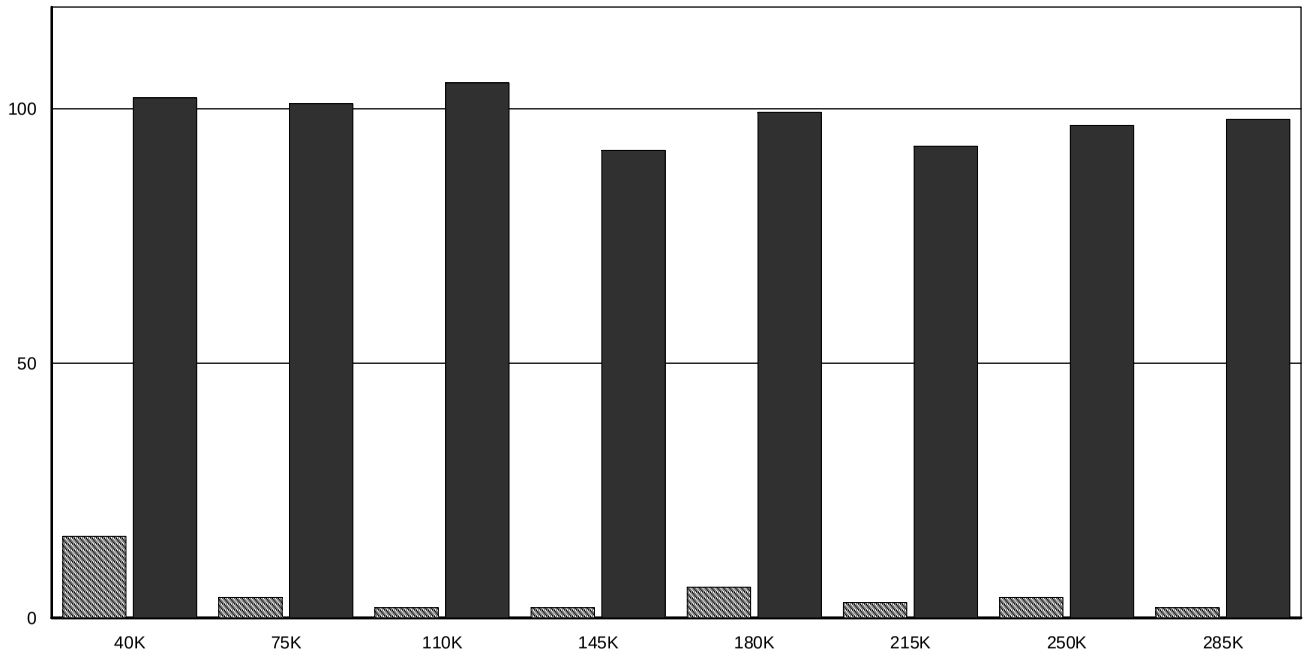


	# of Parcels	Median A/S x 100
SH-A	24	97.03
SH-B	3	98.49
SH-C	5	102.47
SH-D	6	101.40
SH-E	1	98.90

Allenstown:Distribution of Sale Ratios

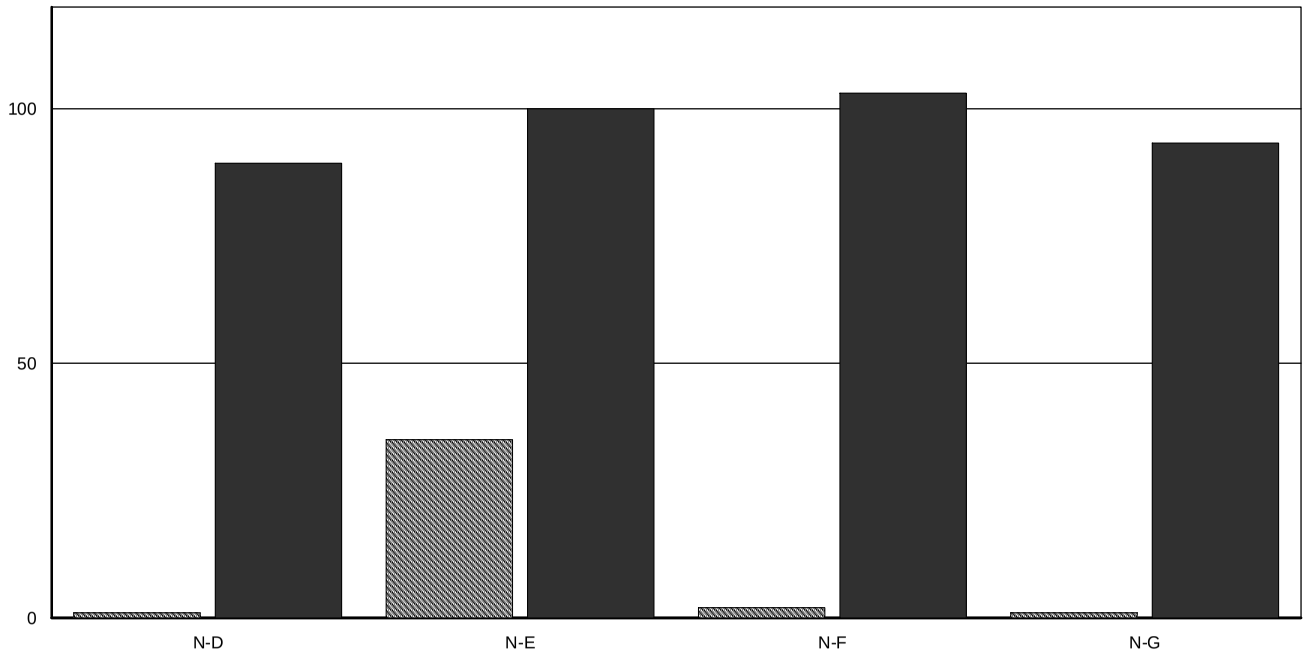


Allenstown:Median A/S Ratio by Sale Price



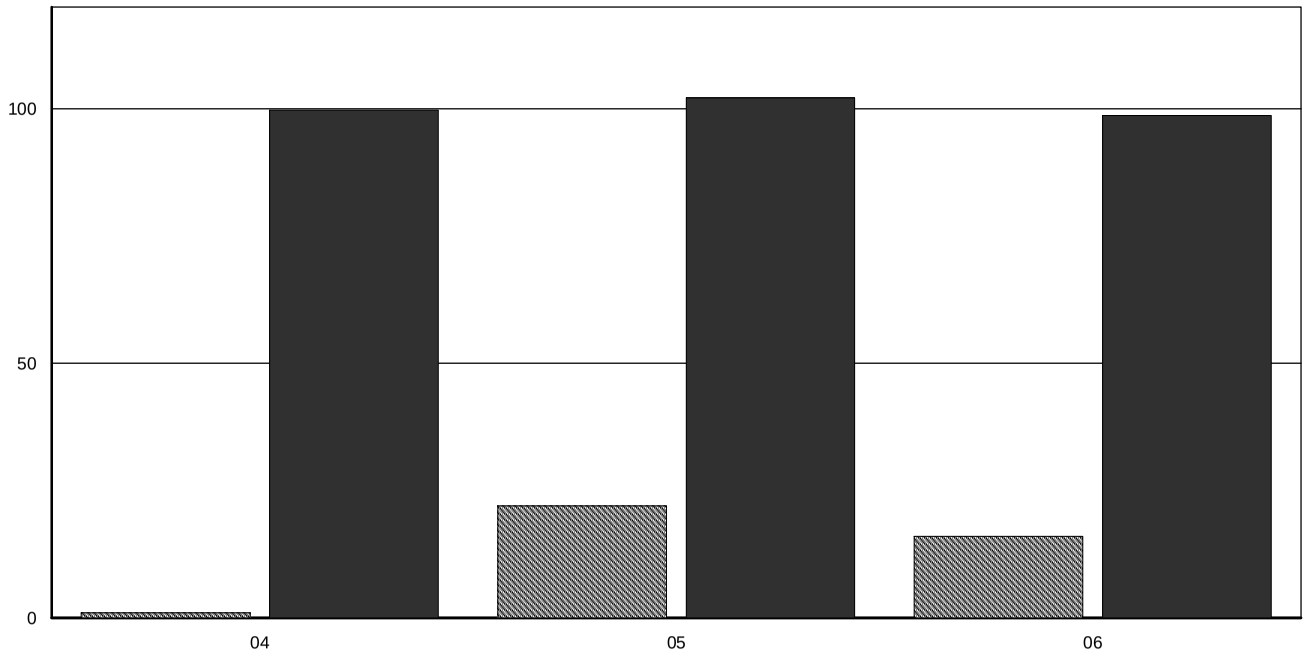
	# of Parcels	Median A/S x 100
40K	16	102.11
75K	4	100.98
110K	2	105.12
145K	2	91.82
180K	6	99.33
215K	3	92.63
250K	4	96.74
285K	2	97.91

Allenstown:Median A/S Ratio by Neighborhood



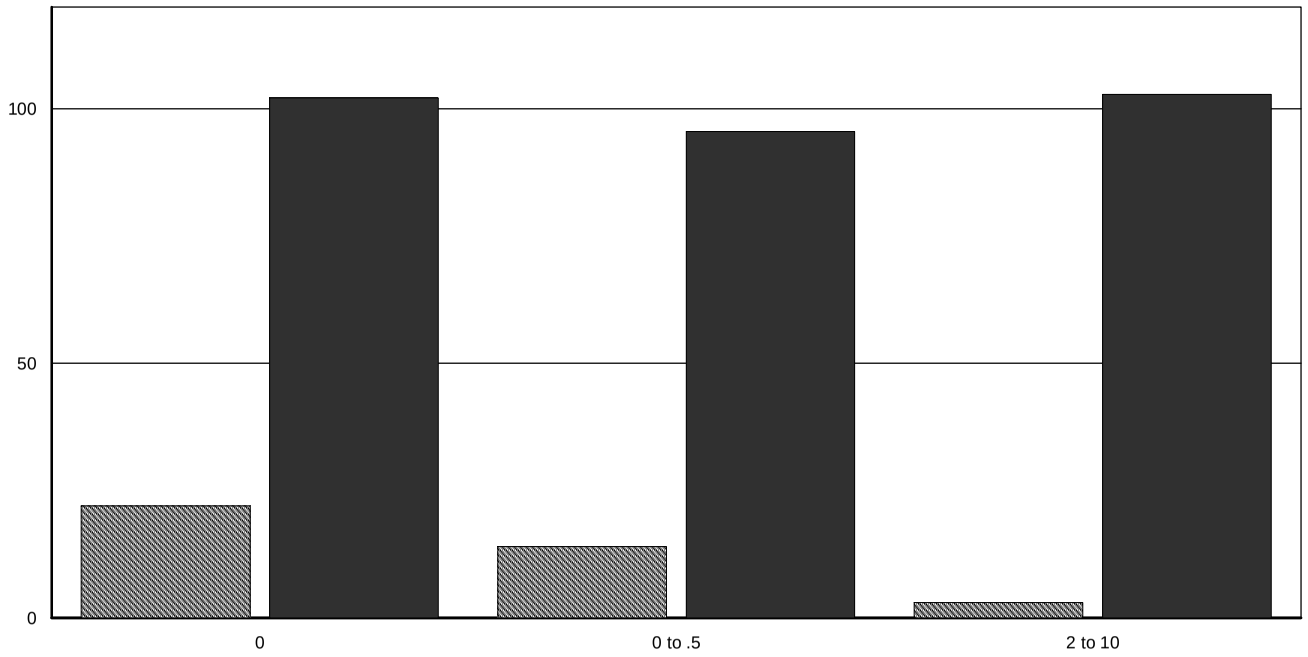
	# of Parcels	Median A/S x 100
N-D	1	89.30
N-E	35	100.00
N-F	2	103.05
N-G	1	93.26

Allenstown:Median A/S Ratio by Zone



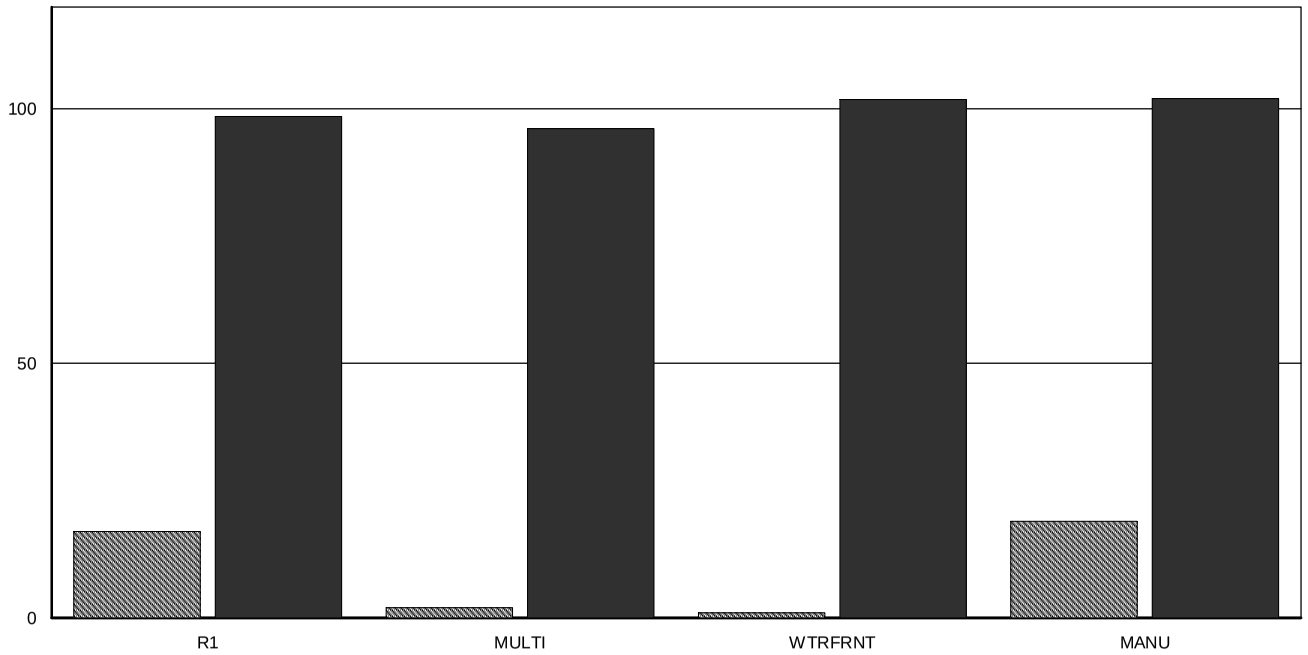
	# of Parcels	Median A/S x 100
04	1	99.74
05	22	102.11
06	16	98.69

Allenstown:Median A/S Ratio by Acreage



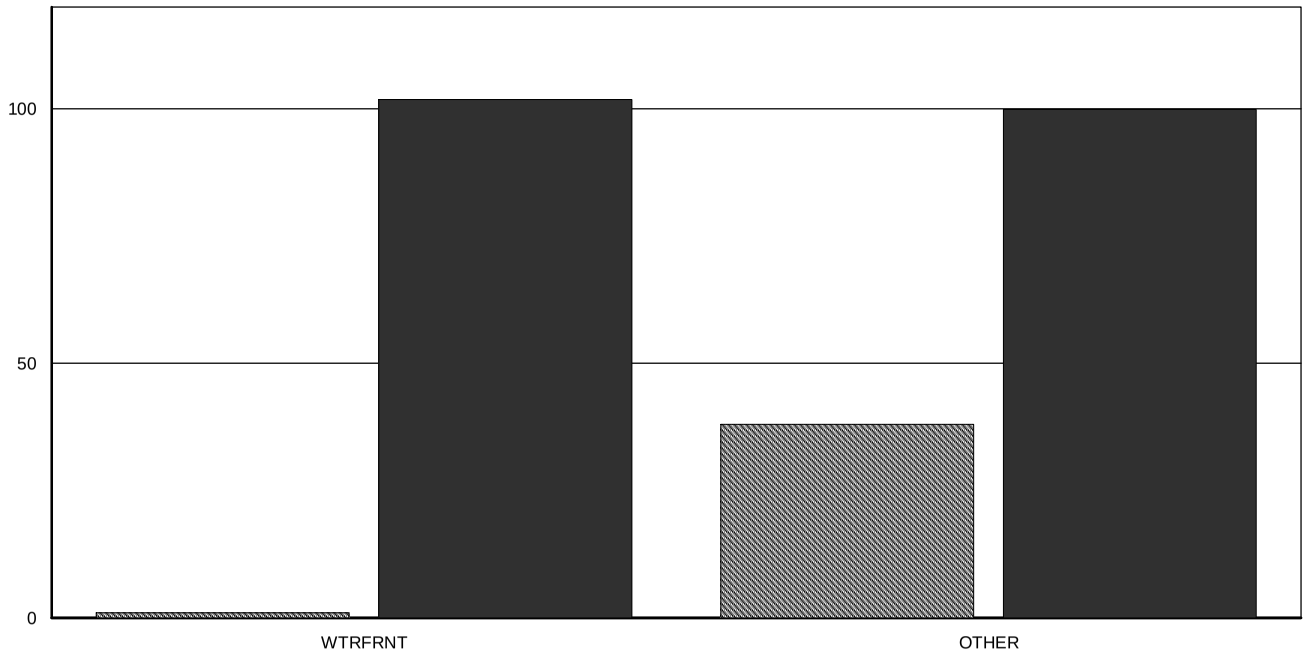
	# of Parcels	Median A/S x 100
0	22	102.11
0 to .5	14	95.54
2 to 10	3	102.80

Allenstown:Median A/S Ratio by Improved Use



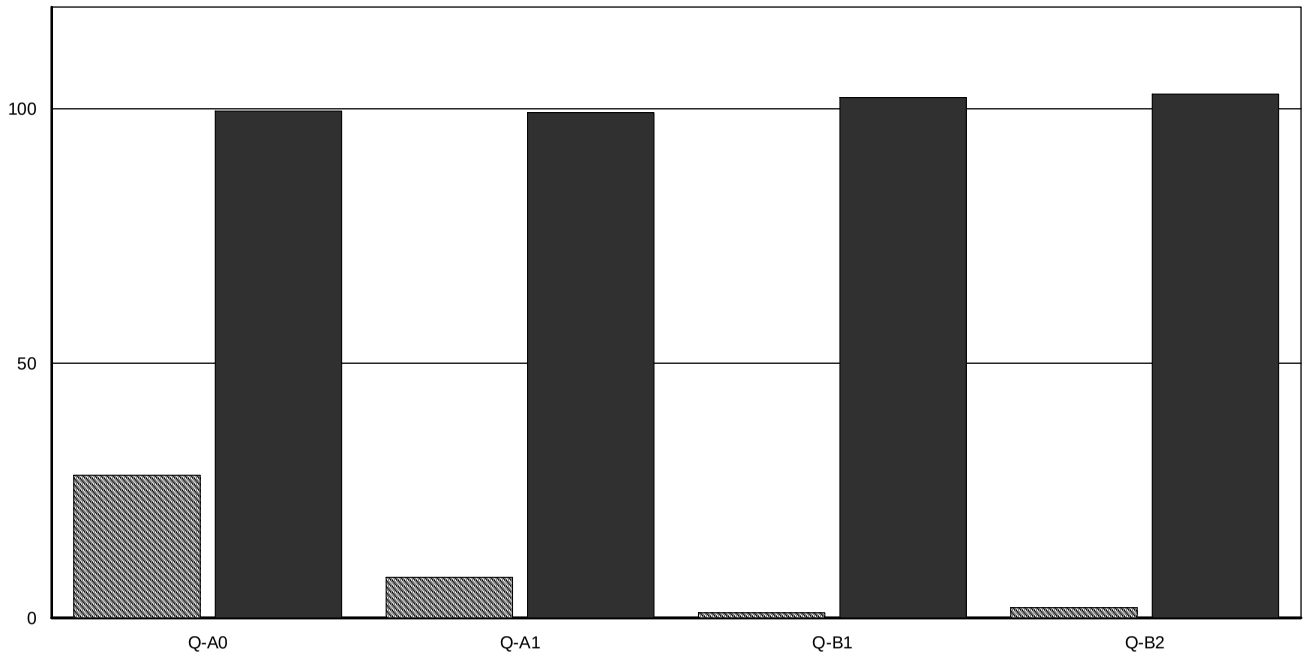
	# of Parcels	Median A/S x 100
R1	17	98.49
MULTI	2	96.08
WTRFRNT	1	101.81
MANU	19	102.00

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



	# of Parcels	Median A/S x 100
WTRFRNT	1	101.81
OTHER	38	99.87

Allenstown:Median A/S Ratio by Building Quality



	# of Parcels	Median A/S x 100
Q-A0	28	99.54
Q-A1	8	99.24
Q-B1	1	102.22
Q-B2	2	102.87

OWNER INFORMATION

WEBBER, KRISTEN J.
PELCHAT, RONALDO J.
8 KIMBERLY LANE

ALLENSTOWN, NH 03275

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
06/26/2013	3394	1479	Q I	166,500	LAMBERT, YVON M
11/17/2000	2231	1542	U I 99		??

PICTURE

LISTING HISTORY

07/29/11	RS	NOT AT HOME
09/12/07	RS	MISC REASON

NOTES

AGP=NV; PORTABLE GAR=NV; ABUTTING PROP HAS VERY LRG TRASH/SALVAGED METAL DUMP VISIBLE FOM SUBJECT PROP; 8/07 ROOF GOOD, ORIGINAL WINDOWS, SIDING AVE/TC; EXT APPRS ORIG;

EXTRA FEATURES VALUATION

Feature Type	Units	Lngth x Width	Size Adj	Rate	Cond	Market Value	Notes
SHED-WOOD	120	12 x 10	193	7.00	100	1,621	
						1,600	

MUNICIPAL SOFTWARE BY AVITAR

ALLENSTOWN ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2012	$ 112,300	$ 1,600	$ 64,700
		Parcel Total:	$ 178,600
2013	**$ 104,900**	**$ 1,600**	**$ 60,300**
		Parcel Total:	**$ 166,800**

LAND VALUATION

Zone: R1 - RESIDENTIAL 1 **Minimum Acreage:** 0.23 **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	0.230 ac	60,000	E	100	100	100	100	100 -- LEVEL	100	60,000	0	N	60,000	
1F RES	0.130 ac	x 2,500	X	100				95 -- MILD	100	300	0	N	300	
	0.360 ac									60,300			**60,300**	

PICTURE

OWNER

WEBBER, KRISTEN J.
PELCHAT, RONALDO J.
8 KIMBERLY LANE

ALLENSTOWN, NH 03275

TAXABLE DISTRICTS

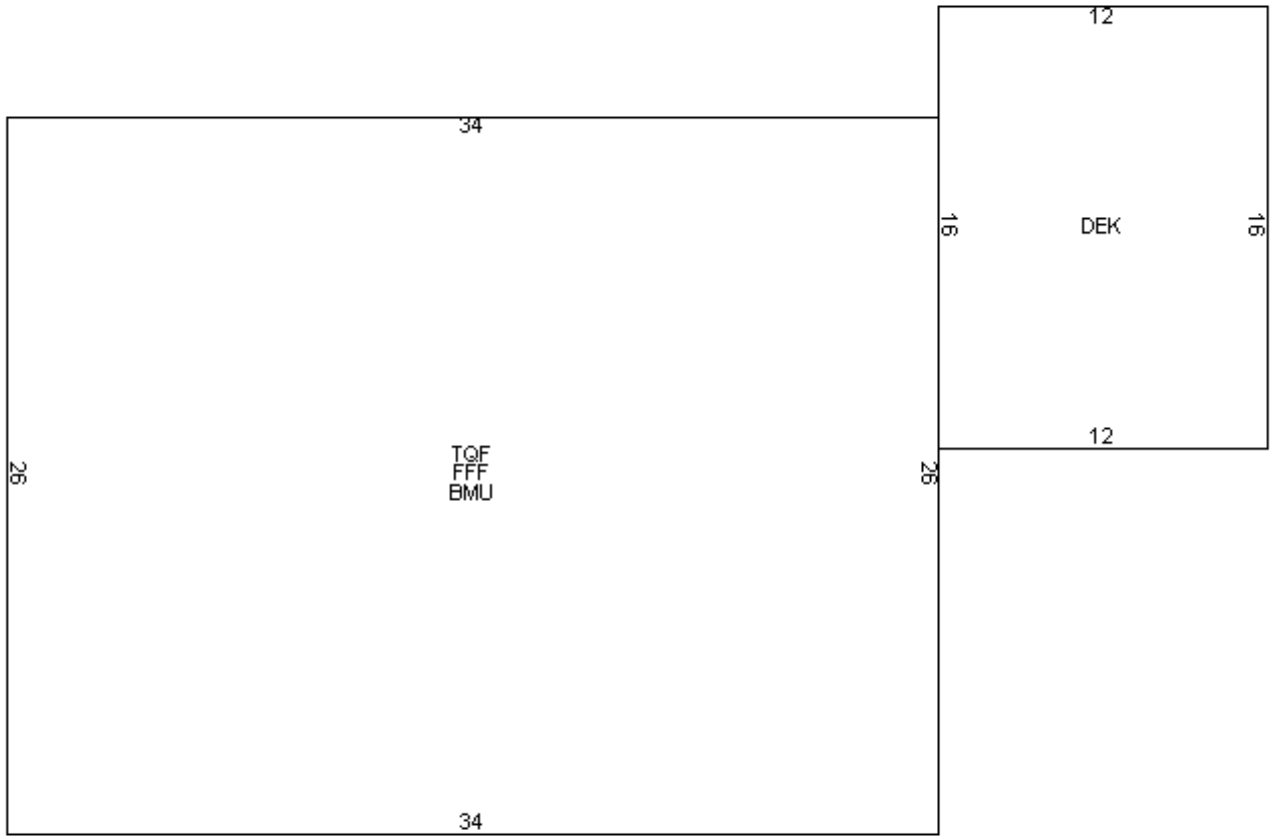
District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes

BUILDING DETAILS

Model:	**1.75 STORY CAPE**				
Roof:	**GABLE OR HIP/ASPHALT**				
Ext:	**VINYL SIDING**				
Int:	**UNSPECIFIED**				
Floor:	**UNSPECIFIED**				
Heat:	**OIL/HOT WATER**				
Bedrooms:	**4**	Baths:	**2.0**	Fixtures:	**8**
		Extra Kitchens:		Fireplaces:	
A/C:	**No**			Generators:	
Quality:	**A0 AVG**				
Com. Wall:					
Size Adj:	**0.9649**			Base Rate:	**RSA 74.00**
				Bldg. Rate:	**0.9267**
				Sq. Foot Cost:	**$ 68.58**



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
TQF	3/4 STRY FIN	884	0.75	663
FFF	FST FLR FIN	884	1.00	884
BMU	BSMNT	884	0.15	133
DEK	DECK/ENTRANCE	192	0.10	19
GLA:	**1,547**	**2,844**		**1,699**

2013 BASE YEAR BUILDING VALUATION

Market Cost New:		**$ 116,517**
Year Built:		**1986**
Condition For Age:	GOOD	**10 %**
Physical:		
Functional:		
Economic:		
Temporary:		
Total Depreciation:		**10 %**
Building Value:		**$ 104,900**

OWNER INFORMATION

MAHONEY, CARYN

8 1/2 TOWNHOUSE ROAD

ALLENSTOWN, NH 03275

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
06/03/2013	3389	1967	Q I	90,000	BRADSTREET,
04/29/2005	2771	0180	U I 38	130,000	FCDJ INVESTMENTS

PICTURE

LISTING HISTORY

06/11/12	TC	INT. INSPECT
07/15/11	BL	NOT AT HOME
09/12/07	RS	MISC REASON

NOTES

8/07 NEWER ROOF, SIDING AVE, NEW WINDOWS/DOOR; 8/07 NEW WINDOWS 1ST FLR, ORIG WINDOWS 2ND FLR/SH; KITCHEN CABINETS/COUNTERTOP/APPLIANCES/LINO; LR/PERGO FLRNG PER OWNER; UP=2 BEDS/FB--LIV/KIT/.5/BSMT=UNFIN/KIT & BATHS; UPDATED & AVG. FLRS=PERGO/CPT/VINYL/ END UNIT; NO ISSUES WITH BLASTING JUST HEAR MACHINES/SH; WINDOWS,SIDING,ROOF-GOOD; BSMT DRY-UNFIN;

EXTRA FEATURES VALUATION

Feature Type	Units	Lngth x Width	Size Adj	Rate	Cond	Market Value	Notes
TOWNHOUSE	1		100	30,000.00	100	30,000	
						30,000	

MUNICIPAL SOFTWARE BY AVITAR

ALLENSTOWN ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2012	$ 85,400	$ 0	$ 15,000
		Parcel Total:	$ 100,400
2013	**$ 65,400**	**$ 30,000**	**$ 0**
		Parcel Total:	**$ 95,400**

LAND VALUATION

Zone: R1 - RESIDENTIAL 1 **Minimum Acreage:** 0.23 **Minimum Frontage:** 150 **Site:** **Driveway:** **Road:**

Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
1F RES	0		E											
	0 ac													

PICTURE

OWNER

MAHONEY, CARYN

8 1/2 TOWNHOUSE ROAD

ALLENSTOWN, NH 03275

TAXABLE DISTRICTS

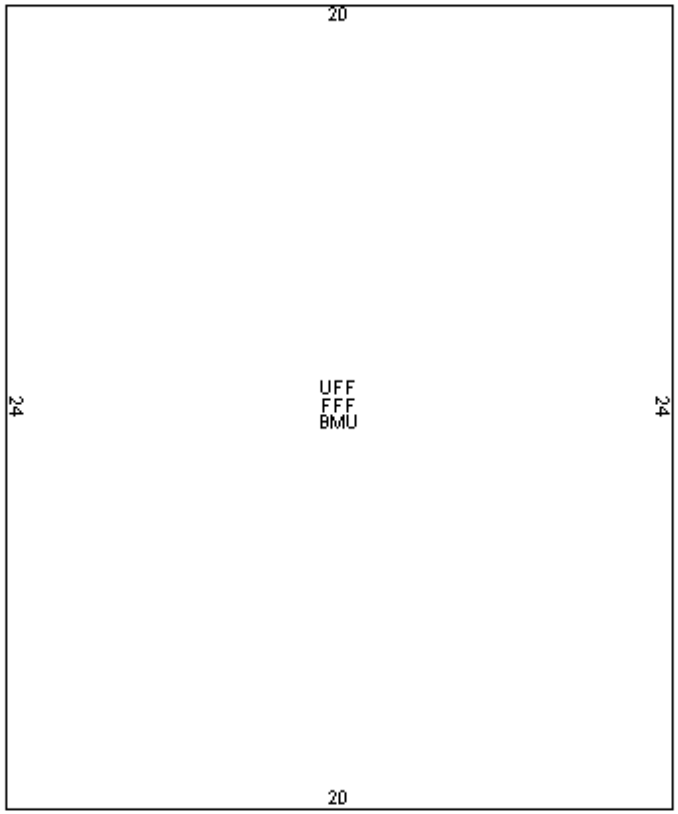
District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes

BUILDING DETAILS

Model: **2.00 STORY TWNHSE CON**
Roof: **GABLE OR HIP/ASPHALT**
Ext: **VINYL SIDING**
Int: **UNSPECIFIED**
Floor: **UNSPECIFIED**
Heat: **GAS/FA DUCTED**
Bedrooms: **2** Baths: **1.5** Fixtures: **7**
Extra Kitchens: Fireplaces:
A/C: **No** Generators:
Quality: **A0 AVG**
Com. Wall:
Size Adj: **1.1360** Base Rate: **RCD 74.00**
Bldg. Rate: **1.0578**
Sq. Foot Cost: **$ 78.28**



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
UFF	UPPER FLR FIN	480	1.00	480
FFF	FST FLR FIN	480	1.00	480
BMU	BSMNT	480	0.15	72
GLA:	**960**	**1,440**		**1,032**

2013 BASE YEAR BUILDING VALUATION

Market Cost New:		**$ 80,785**
Year Built:		**1971**
Condition For Age:	AVERAGE	**16 %**
Physical:		
Functional:		
Economic:	CWE	**3 %**
Temporary:		
Total Depreciation:		**19 %**
Building Value:		**$ 65,400**

OWNER INFORMATION

CHAPMAN, MATTHEW E
CHAPMAN, ARIEL R
1 TOWNHOUSE ROAD

ALLENSTOWN, NH 03275

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
08/13/2013	3404	1158	Q I	92,000	POTENTIAL
04/12/2013			U I 37	40,000	BANK OF NEW YORK
12/11/2012	3355	1430	U I 51	87,800	GROSENBECK,
12/29/2005	2855	1594	Q I	132,800	FCDJ INVESTMENTS

PICTURE

LISTING HISTORY

07/15/11	BL	NOT AT HOME
10/19/07	RS	MISC REASON
03/21/05	JP	INT. INSPECT

NOTES

8/17/07 ROOF-SIDING AVE, ORIGINAL WINDOWS, GENTLY ROLLING/TC; SIDING-GOOD; ROOF&WINDW-AVG;

EXTRA FEATURES VALUATION

Feature Type	Units	Lngth x Width	Size Adj	Rate	Cond	Market Value	Notes
TOWNHOUSE	1		100	30,000.00	100	30,000	
						30,000	

MUNICIPAL SOFTWARE BY AVITAR

ALLENSTOWN ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2012	$ 85,900	$ 0	$ 15,000
		Parcel Total:	$ 100,900
2013	**$ 65,900**	**$ 30,000**	**$ 0**
		Parcel Total:	**$ 95,900**

LAND VALUATION

Zone: R1 - RESIDENTIAL 1 **Minimum Acreage:** 0.23 **Minimum Frontage:** 150 **Site:** **Driveway:** **Road:**

Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
1F RES	0		E											
	0 ac													

PICTURE

OWNER

CHAPMAN, MATTHEW E
CHAPMAN, ARIEL R
1 TOWNHOUSE ROAD

ALLENSTOWN, NH 03275

TAXABLE DISTRICTS

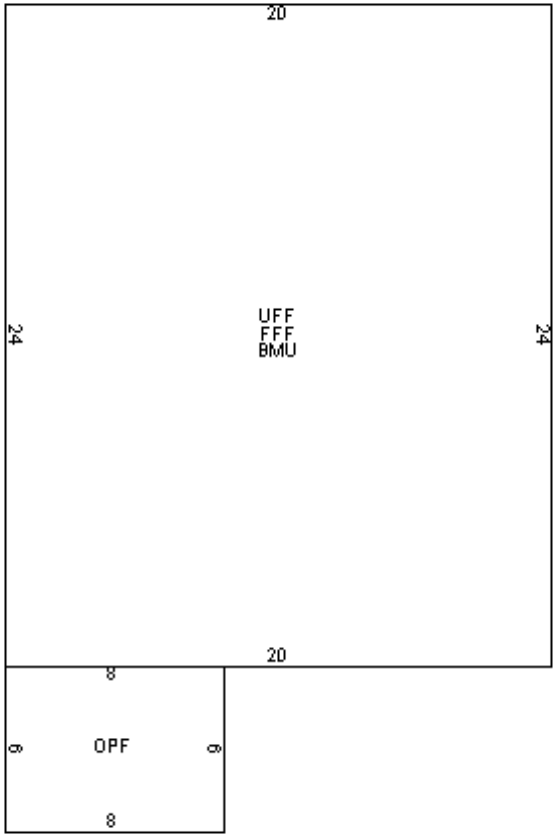
District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes

BUILDING DETAILS

Model: **2.00 STORY TWNHSE CON**
Roof: **GABLE OR HIP/ASPHALT**
Ext: **VINYL SIDING**
Int: **UNSPECIFIED**
Floor: **UNSPECIFIED**
Heat: **GAS/FA DUCTED**
Bedrooms: **2** Baths: **1.5** Fixtures: **7**
Extra Kitchens: Fireplaces:
A/C: **No** Generators:
Quality: **A0 AVG**
Com. Wall:
Size Adj: **1.1310** Base Rate: **RCD 74.00**
Bldg. Rate: **1.0532**
Sq. Foot Cost: **$ 77.94**



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
UFF	UPPER FLR FIN	480	1.00	480
OPF	OPEN PORCH FIN	48	0.25	12
FFF	FST FLR FIN	480	1.00	480
BMU	BSMNT	480	0.15	72
GLA:	**960**	**1,488**		**1,044**

2013 BASE YEAR BUILDING VALUATION

Market Cost New:		**$ 81,369**
Year Built:		**1970**
Condition For Age:	AVERAGE	**16 %**
Physical:		
Functional:		
Economic:	CWE	**3 %**
Temporary:		
Total Depreciation:		**19 %**
Building Value:		**$ 65,900**

OWNER INFORMATION

DUFOUR, DANIEL R.
ZAJICEK, KIMBERLY A.
28 LANE DRIVE

ALLENSTOWN, NH 03275

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
04/16/2013	3380	0494	Q I	28,400	MARINELLI,
03/26/2008	3055	0736	U I 99	7,000	BLANCHETTE,
05/03/2004	2651	0015	Q I	19,000	PADDOCK, TOBIAS L?

PICTURE

LISTING HISTORY

05/30/13	JBVL	SALES
05/05/09	DI	NOT AT HOME
05/30/05	JP	INT. INSPECT

NOTES

PINK; HOLIDAY ACRES; FLAT ROOF; 5-30-05 NEWER FURNACE/KIT90'S/BATH'S ORIGINAL/; ONE BR CIELING NEEDS TO BE REPAIRRED; DNPU 1 RM W/NO CLOSET AS BDRM, WASHER, DRYER & FRIDGE NEGOTIATED IN SALE PRICE; BTH ORIG; REST OF HSE UPDATED;

EXTRA FEATURES VALUATION

Feature Type	Units	Lngth x Width	Size Adj	Rate	Cond	Market Value	Notes
SHED-WOOD	348	29 x 12	106	7.00	65	1,678	
						1,700	

MUNICIPAL SOFTWARE BY AVITAR

ALLENSTOWN ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

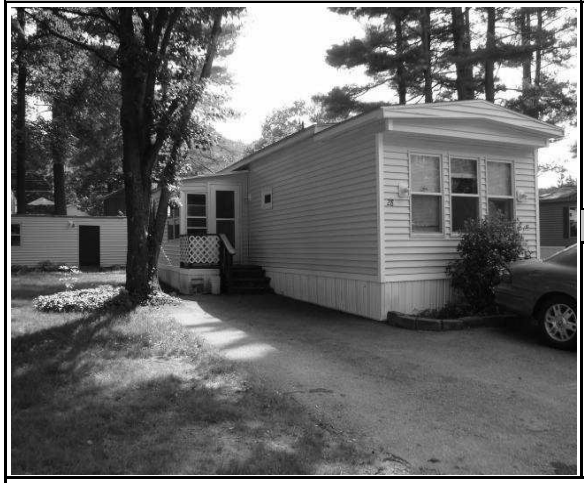
Year	Building	Features	Land
2012	$ 25,000	$ 1,900	$ 0
		Parcel Total: $ 26,900	
2013	**$ 31,000**	**$ 1,700**	**$ 0**
		Parcel Total: $ 32,700	

LAND VALUATION

Zone: OSF - OPN SPACE/FRM **Minimum Acreage:** 5.00 **Minimum Frontage:** 150 **Site:** **Driveway:** **Road:**

Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
1F RES	0		E											
	0 ac													

PICTURE



OWNER

DUFOUR, DANIEL R.
ZAJICEK, KIMBERLY A.
28 LANE DRIVE

ALLENSTOWN, NH 03275

TAXABLE DISTRICTS

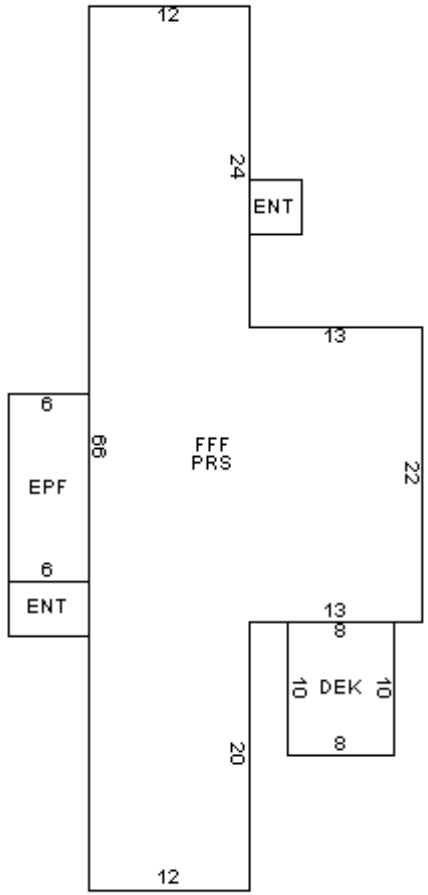
District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes

BUILDING DETAILS

Model: **1.00 STORY MOBILE HOM**
Roof: **GABLE OR HIP/ASPHALT**
Ext: **VINYL SIDING**
Int: **DRYWALL**
Floor: **CARPET/HARDWOOD**
Heat: **GAS/FA DUCTED**
Bedrooms: **3** Baths: **1.0** Fixtures: **4**
Extra Kitchens: Fireplaces:
A/C: **No** Generators:
Quality: **A0 AVG**
Com. Wall:
Size Adj: **0.9192** Base Rate: **MHS 44.00**
Bldg. Rate: **0.8824**
Sq. Foot Cost: **$ 38.83**



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
FFF	FST FLR FIN	1078	1.00	1078
PRS	PIERS	1078	-0.05	-54
EPF	ENCLSD PORCH	84	0.70	59
ENT	ENTRANCE	40	0.10	4
DEK	DECK/ENTRANCE	80	0.10	8
GLA:	**1,078**	**2,360**		**1,095**

2013 BASE YEAR BUILDING VALUATION

Market Cost New:		**$ 42,519**
Year Built:		**1972**
Condition For Age:	EXCELLENT	**27 %**
Physical:		
Functional:		
Economic:		
Temporary:		
Total Depreciation:		**27 %**
Building Value:		**$ 31,000**

OWNER INFORMATION

ALLUM, III, HERBERT
ALLUM, THERESA H.
1 MARK DRIVE

ALLENSTOWN, NH 03275

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
12/18/2012	3357	0901	Q I	33,000	PAQUIN, CYNTHIA J.?

PICTURE

LISTING HISTORY

05/30/13	JBVL	SALES
07/22/09	DI	INT. INSPECT
05/15/09	DI	NO ENTRY

NOTES

GRY/BLU; HOLIDAY ACRES; 5/13 HO FOUND NEEDS NEW FURN AFTER SALE; HAS AC BUT ELEC CIRCUIT NOW USED FOR HOT H20 HEATER CK14 FOR FURN REPLACEMENT; DNPU PELLET STOVE; 2X6 CONST; DNPU HC RAMP

EXTRA FEATURES VALUATION

Feature Type	Units	Lngth x Width	Size Adj	Rate	Cond	Market Value	Notes
SHED-METAL	70	10 x 7	289	5.00	20	202	
						200	

MUNICIPAL SOFTWARE BY AVITAR

ALLENSTOWN ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2012	$ 51,400	$ 100	$ 0
		Parcel Total: $ 51,500	
2013	**$ 35,600**	**$ 200**	**$ 0**
		Parcel Total: $ 35,800	

LAND VALUATION

Zone: OSF - OPN SPACE/FRM **Minimum Acreage:** 5.00 **Minimum Frontage:** 150 **Site:** **Driveway:** **Road:**

Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
1F RES	0		E											
	0 ac													

PICTURE

OWNER

ALLUM, III, HERBERT
ALLUM, THERESA H.
1 MARK DRIVE

ALLENSTOWN, NH 03275

TAXABLE DISTRICTS

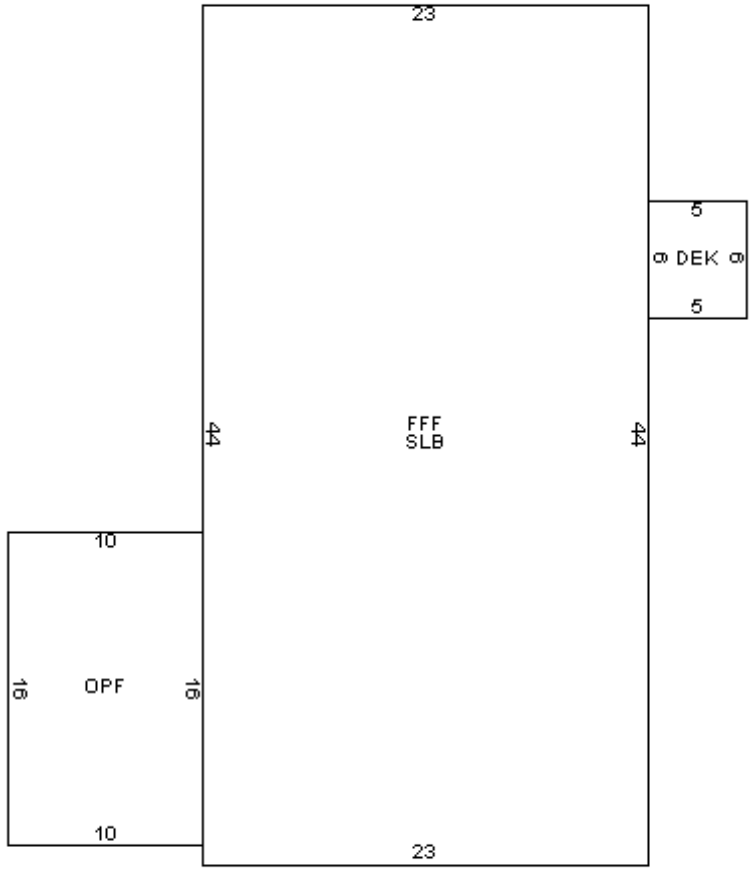
District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes

BUILDING DETAILS

Model: **1.00 STORY DOUBLE-WID**
Roof: **GABLE OR HIP/ASPHALT**
Ext: **VINYL SIDING**
Int: **WALL BOARD**
Floor: **CARPET/LINOLEUM OR SIM**
Heat: **GAS/FA DUCTED**
Bedrooms: **3** Baths: **2.0** Fixtures: **6**
Extra Kitchens: Fireplaces:
A/C: **Yes 100.00 %** Generators:
Quality: **A0 AVG**
Com. Wall:
Size Adj: **1.1265** Base Rate: **MHD 48.00**
Bldg. Rate: **1.0814**
Sq. Foot Cost: **$ 51.91**



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
FFF	FST FLR FIN	1012	1.00	1012
SLB	SLAB	1012	0.00	0
OPF	OPEN PORCH FIN	160	0.25	40
DEK	DECK/ENTRANCE	30	0.10	3
GLA:	**1,012**	**2,214**		**1,055**

2013 BASE YEAR BUILDING VALUATION

Market Cost New:		**$ 54,765**
Year Built:		**1993**
Condition For Age:	AVERAGE	**30 %**
Physical:		
Functional:	HEAT/AC	**5 %**
Economic:		
Temporary:		
Total Depreciation:		**35 %**
Building Value:		**$ 35,600**

OWNER INFORMATION

HAZEN, SHYLA

14 LANE DRIVE

ALLENSTOWN, NH 03275

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
07/01/2013	3395	1762	Q I	23,000	AVERY, SYLVIA
08/02/2004	2685	1988	Q I	33,000	MCKENZIE, PAMELA
04/12/2004	2642	1133	Q I	1	MORTON, JONATHAN?
05/29/2002	2369	0266	Q I	27,000	MCKENZIE,

PICTURE

LISTING HISTORY

05/05/09	DI	NOT AT HOME
05/30/05	JP	INT. INSPECT

NOTES

HOLIDAY ACRES; 2 SHEDS ATTACHED; YEAR BUILT CHANGE FROM 1985 TO 1977 PER DEED. R.S.; 5-30-05 FURNACE ROOF OVER 10X12 TO BE FIXED NEXT WEEK/JP;

EXTRA FEATURES VALUATION

Feature Type	Units	Lngth x Width	Size Adj	Rate	Cond	Market Value	Notes
SHED-WOOD	108	9 x 12	208	7.00	35	550	
SHED-WOOD	64	8 x 8	310	7.00	30	417	
						1,000	

MUNICIPAL SOFTWARE BY AVITAR.

ALLENSTOWN ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2012	$ 25,000	$ 800	$ 0
		Parcel Total: $ 25,800	
2013	**$ 19,000**	**$ 1,000**	**$ 0**
		Parcel Total: $ 20,000	

LAND VALUATION

Zone: OSF - OPN SPACE/FRM **Minimum Acreage:** 5.00 **Minimum Frontage:** 150 **Site:** **Driveway:** **Road:**

Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
1F RES	0		E											
	0 ac													

PICTURE

OWNER

HAZEN, SHYLA

14 LANE DRIVE

ALLENSTOWN, NH 03275

TAXABLE DISTRICTS

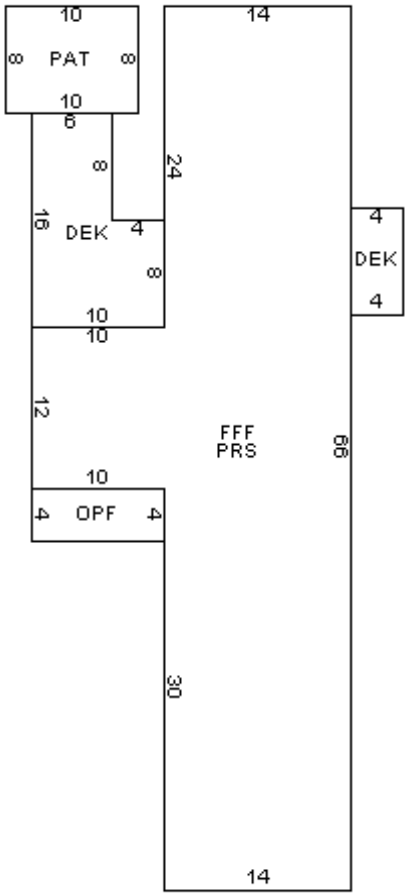
District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes

BUILDING DETAILS

Model:	**1.00 STORY MOBILE HOM**		
Roof:	**GABLE OR HIP/ASPHALT**		
Ext:	**ALUM SIDING**		
Int:	**UNSPECIFIED**		
Floor:	**UNSPECIFIED**		
Heat:	**OIL/FA DUCTED**		
Bedrooms:	**3**	Baths: **1.0**	Fixtures: **5**
		Extra Kitchens:	Fireplaces:
A/C:	**Yes 100.00 %**		Generators:
Quality:	**A0 AVG**		
Com. Wall:			
Size Adj:	**0.9339**	Base Rate:	**MHS 44.00**
		Bldg. Rate:	**0.9152**
		Sq. Foot Cost:	**$ 40.27**



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
FFF	FST FLR FIN	1044	1.00	1044
PRS	PIERS	1044	-0.05	-52
OPF	OPEN PORCH FIN	40	0.25	10
DEK	DECK/ENTRANCE	160	0.10	16
PAT	PATIO	80	0.10	8
GLA:	**1,044**	**2,368**		**1,026**

2013 BASE YEAR BUILDING VALUATION

Market Cost New:		**$ 41,317**
Year Built:		**1977**
Condition For Age:	GOOD	**54 %**
Physical:		
Functional:		
Economic:		
Temporary:		
Total Depreciation:		**54 %**
Building Value:		**$ 19,000**

OWNER INFORMATION

GAUTHIER, GARY

16 LANE DRIVE

ALLENSTOWN, NH 03275

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
12/07/2012	3355	0196	Q I	69,000	FISHWICK, ROBERT
01/10/2007	2957	1778	Q I	101,933	FISHWICK, ROBERT?

PICTURE

LISTING HISTORY

05/30/13	JBVM	SALES
05/05/09	DI	NOT AT HOME

NOTES

TAN; HOLIDAY ACRES; C/O DATE 5/3/04; 5/13 NOH; SITE VY WELL MAINT; NC TO EXT; INT WALLS & FLRS EST;

EXTRA FEATURES VALUATION

Feature Type	Units	Lngth x Width	Size Adj	Rate	Cond	Market Value	Notes
SHED-WOOD	100	10 x 10	220	7.00	80	1,232	
DECK	120	12 x 10	193	7.00	75	1,216	
						2,400	

MUNICIPAL SOFTWARE BY AVITAR.

ALLENSTOWN ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2012	$ 55,100	$ 2,500	$ 0
		Parcel Total: $ 57,600	
2013	**$ 62,200**	**$ 2,400**	**$ 0**
		Parcel Total: $ 64,600	

LAND VALUATION

Zone: OSF - OPN SPACE/FRM **Minimum Acreage:** 5.00 **Minimum Frontage:** 150 **Site:** **Driveway:** **Road:**

Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
1F RES	0		E											
	0 ac													

PICTURE

OWNER

GAUTHIER, GARY

16 LANE DRIVE

ALLENSTOWN, NH 03275

TAXABLE DISTRICTS

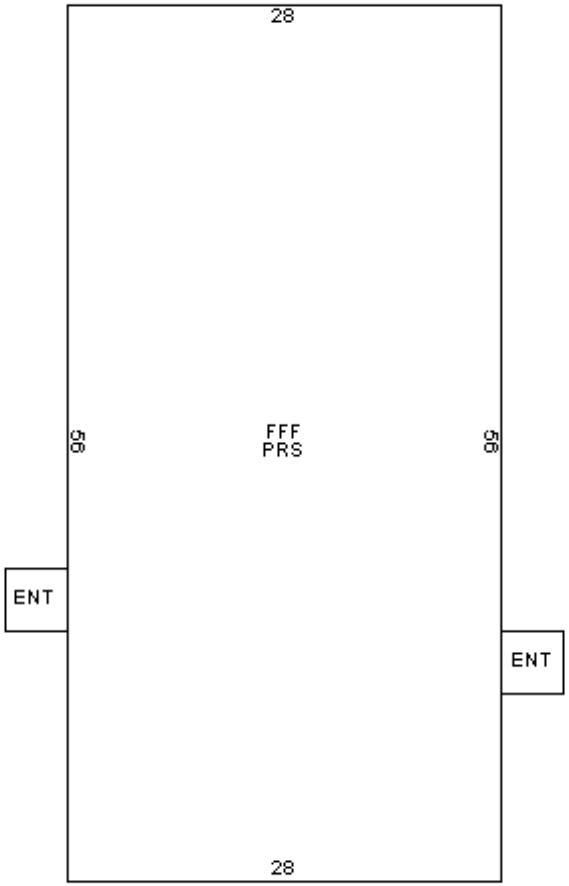
District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes

BUILDING DETAILS

Model: **1.00 STORY DOUBLE-WID**
Roof: **GABLE OR HIP/ASPHALT**
Ext: **VINYL SIDING**
Int: **DRYWALL/WALL BOARD**
Floor: **CARPET**
Heat: **OIL/FA DUCTED**
Bedrooms: **3** Baths: **2.0** Fixtures: **8**
Extra Kitchens: Fireplaces:
A/C: **No** Generators:
Quality: **A1 AVG+10**
Com. Wall:
Size Adj: **1.0014** Base Rate: **MHD 48.00**
Bldg. Rate: **1.0465**
Sq. Foot Cost: **$ 50.23**



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
FFF	FST FLR FIN	1568	1.00	1568
PRS	PIERS	1568	-0.05	-78
ENT	ENTRANCE	32	0.10	3
GLA:	**1,568**	**3,168**		**1,493**

2013 BASE YEAR BUILDING VALUATION

Market Cost New:		**$ 74,993**
Year Built:		**2004**
Condition For Age:	GOOD	**17 %**
Physical:		
Functional:		
Economic:		
Temporary:		
Total Depreciation:		**17 %**
Building Value:		**$ 62,200**

OWNER INFORMATION

BLOOM, PAMELA ANN
SAVAGEAU, CRAIG NICHOLAS
1 CHERYL DRIVE

ALLENSTOWN, NH 03275

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
08/27/2013	3407	0119	Q I	42,000	DEMERS, JUSTIN A
09/08/2011			U I 99		ZIELINSKI, ROBERT
09/08/2011			U I 99		GREEN TREE
09/08/2011	3271	1185	U I 37	33,533	S AND B MOBILE

PICTURE

LISTING HISTORY

05/15/09 DI NOT AT HOME

NOTES

HOLIDAY ACRES;

EXTRA FEATURES VALUATION

Feature Type	Units	Lngth x Width	Size Adj	Rate	Cond	Market Value	Notes
SHED-WOOD	100	10 x 10	220	7.00	65	1,001	
						1,000	

MUNICIPAL SOFTWARE BY AVITAR

ALLENSTOWN ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2012	$ 52,800	$ 900	$ 0
		Parcel Total: $ 53,700	
2013	**$ 45,900**	**$ 1,000**	**$ 0**
		Parcel Total: $ 46,900	

LAND VALUATION

Zone: OSF - OPN SPACE/FRM **Minimum Acreage:** 5.00 **Minimum Frontage:** 150 **Site:** **Driveway:** **Road:**

Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
1F RES	0		E											
	0 ac													

PICTURE

OWNER

BLOOM, PAMELA ANN
SAVAGEAU, CRAIG NICHOLAS
1 CHERYL DRIVE

ALLENSTOWN, NH 03275

TAXABLE DISTRICTS

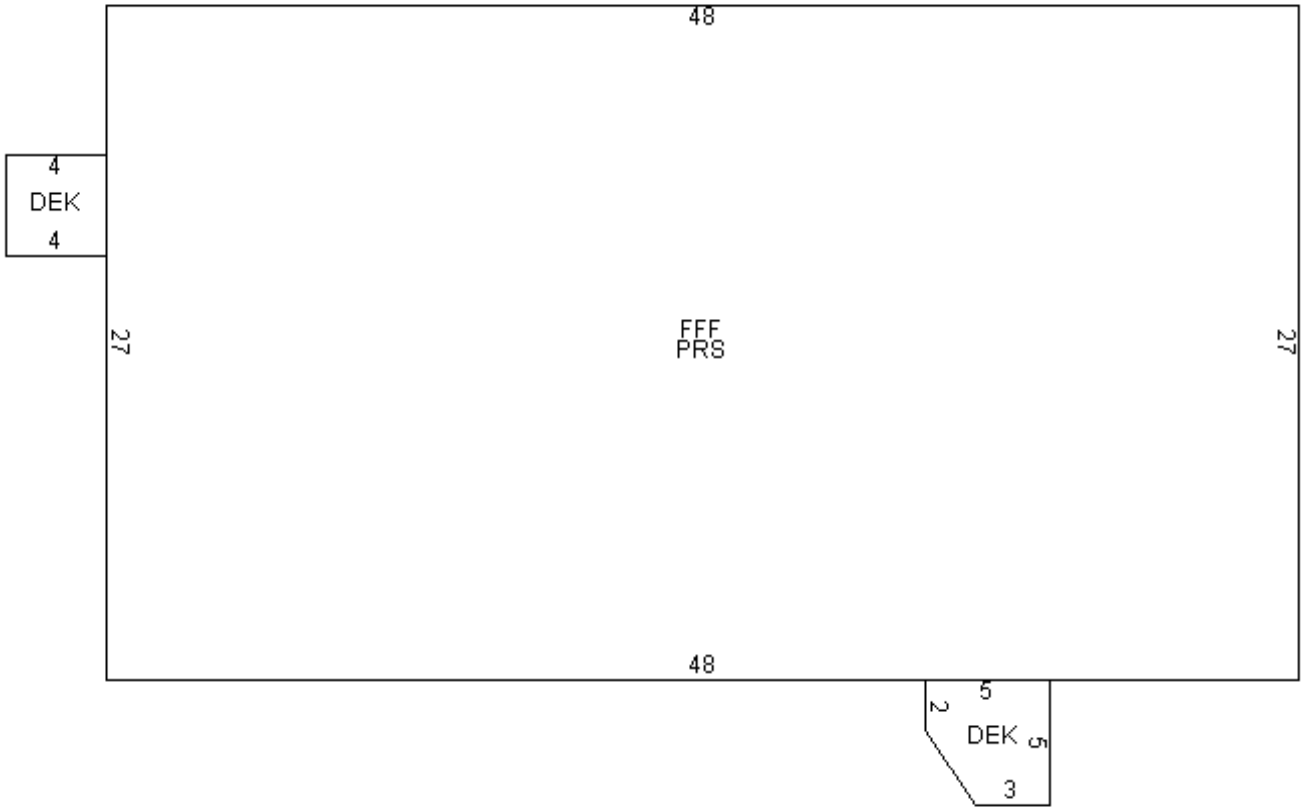
District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes

BUILDING DETAILS

Model:	**1.00 STORY DOUBLE-WID**				
Roof:	**GABLE OR HIP/ASPHALT**				
Ext:	**VINYL SIDING**				
Int:	**UNSPECIFIED**				
Floor:	**UNSPECIFIED**				
Heat:	**GAS/FA DUCTED**				
Bedrooms:	**3**	Baths:	**2.0**	Fixtures:	**8**
		Extra Kitchens:		Fireplaces:	
A/C:	**No**			Generators:	
Quality:	**A0 AVG**				
Com. Wall:					
Size Adj:	**1.0644**			Base Rate:	**MHD 48.00**
				Bldg. Rate:	**1.0325**
				Sq. Foot Cost:	**$ 49.56**



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
FFF	FST FLR FIN	1296	1.00	1296
PRS	PIERS	1296	-0.05	-65
DEK	DECK/ENTRANCE	38	0.10	4
GLA:	**1,296**	**2,630**		**1,235**

2013 BASE YEAR BUILDING VALUATION

Market Cost New:		**$ 61,207**
Year Built:		**1999**
Condition For Age:	AVERAGE	**25 %**
Physical:		
Functional:		
Economic:		
Temporary:		
Total Depreciation:		**25 %**
Building Value:		**$ 45,900**

OWNER INFORMATION

SUTTON, AARON C.

21 SULLIVAN DRIVE

ALLENSTOWN, NH 03275

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
10/23/2012	3345	1964	Q I	28,000	NAZZARO, JENNIFER?

PICTURE

LISTING HISTORY

05/30/13	JBVM	SALES
12/15/10	BL	NO ENTRY

NOTES

GRY; HOLIDAY ACRES; 6-17-05 EXT AV COND & GRADE FOR MH/JP; 4/6/07 911 CHANGE/PREV ADD 44 MARILYN DRIVE-PST; SIDING, ROOF ASPH SHING & WINDOWS AVG FOR AGE; 5/13 NOH; PU ENT; INT WALLS & FLRS EST; 2X6

EXTRA FEATURES VALUATION

Feature Type	Units	Lngth x Width	Size Adj	Rate	Cond	Market Value	Notes
SHED-WOOD	96	12 x 8	227	7.00	65	992	
						1,000	

MUNICIPAL SOFTWARE BY AVITAR

ALLENSTOWN ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

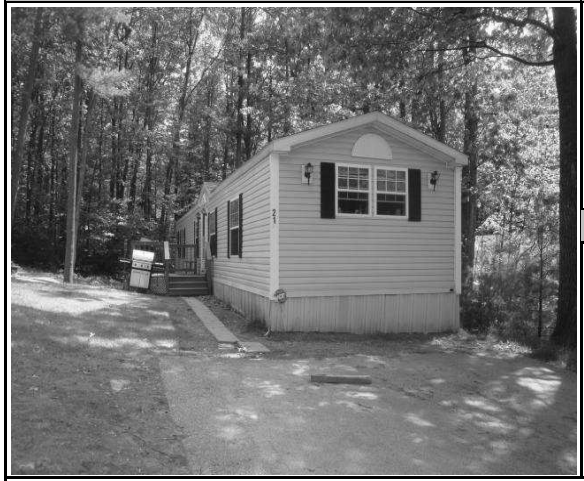
Year	Building	Features	Land
2012	$ 28,900	$ 800	$ 0
		Parcel Total: $ 29,700	
2013	**$ 25,300**	**$ 1,000**	**$ 0**
		Parcel Total: $ 26,300	

LAND VALUATION

Zone: OSF - OPN SPACE/FRM **Minimum Acreage:** 5.00 **Minimum Frontage:** 150 **Site:** **Driveway:** **Road:**

Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
1F RES	0		E											
	0 ac													

PICTURE



OWNER

SUTTON, AARON C.

21 SULLIVAN DRIVE

ALLENSTOWN, NH 03275

TAXABLE DISTRICTS

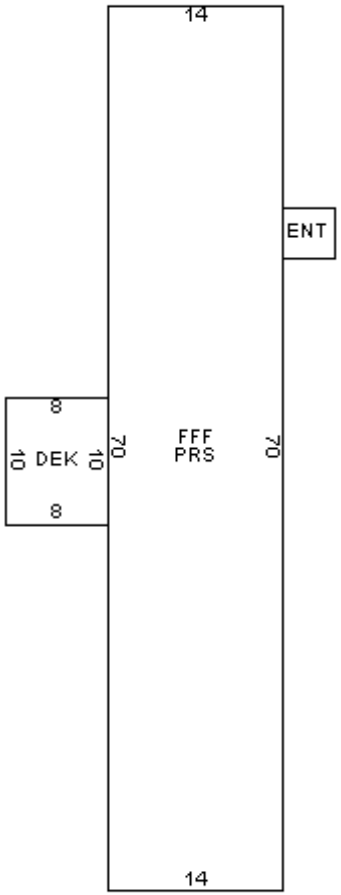
District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes

BUILDING DETAILS

Model: **1.00 STORY MOBILE HOM**
Roof: **GABLE OR HIP/ASPHALT**
Ext: **VINYL SIDING**
Int: **WALL BOARD**
Floor: **CARPET/LINOLEUM OR SIM**
Heat: **GAS/FA DUCTED**
Bedrooms: **2** Baths: **2.0** Fixtures: **8**
Extra Kitchens: Fireplaces:
A/C: **No** Generators:
Quality: **A1 AVG+10**
Com. Wall:
Size Adj: **0.9550** Base Rate: **MHS 44.00**
Bldg. Rate: **0.9560**
Sq. Foot Cost: **$ 42.06**



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
FFF	FST FLR FIN	980	1.00	980
PRS	PIERS	980	-0.05	-49
DEK	DECK/ENTRANCE	80	0.10	8
ENT	ENTRANCE	16	0.10	2
GLA:	**980**	**2,056**		**941**

2013 BASE YEAR BUILDING VALUATION

Market Cost New:		**$ 39,578**
Year Built:		**1998**
Condition For Age:	GOOD	**36 %**
Physical:		
Functional:		
Economic:		
Temporary:		
Total Depreciation:		**36 %**
Building Value:		**$ 25,300**

OWNER INFORMATION

REYNOLDS, ROBERT
BEANLANDS, KATE
16 SULLIVAN DRIVE

ALLENSTOWN, NH 03275

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
07/31/2013	3402	0038	Q I	23,200	POULIN, MARJORIE E.
06/29/2001	2275	0756	U I 99		??

PICTURE

LISTING HISTORY

05/18/09 DI INT. INSPECT

NOTES

HOLIDAY ACRES; 4/6/07 911 CHANGE/PREV ADD 31 MARILYN DR-PST;

EXTRA FEATURES VALUATION

Feature Type	Units	Lngth x Width	Size Adj	Rate	Cond	Market Value	Notes
SHED-WOOD	100	10 x 10	220	7.00	65	1,001	
						1,000	

MUNICIPAL SOFTWARE BY AVITAR

ALLENSTOWN ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2012	$ 27,500	$ 900	$ 0
		Parcel Total: $ 28,400	
2013	**$ 25,500**	**$ 1,000**	**$ 0**
		Parcel Total: $ 26,500	

LAND VALUATION

Zone: OSF - OPN SPACE/FRM **Minimum Acreage:** 5.00 **Minimum Frontage:** 150 **Site:** **Driveway:** **Road:**

Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
1F RES	0		E											
	0 ac													

PICTURE

OWNER

REYNOLDS, ROBERT
BEANLANDS, KATE
16 SULLIVAN DRIVE

ALLENSTOWN, NH 03275

TAXABLE DISTRICTS

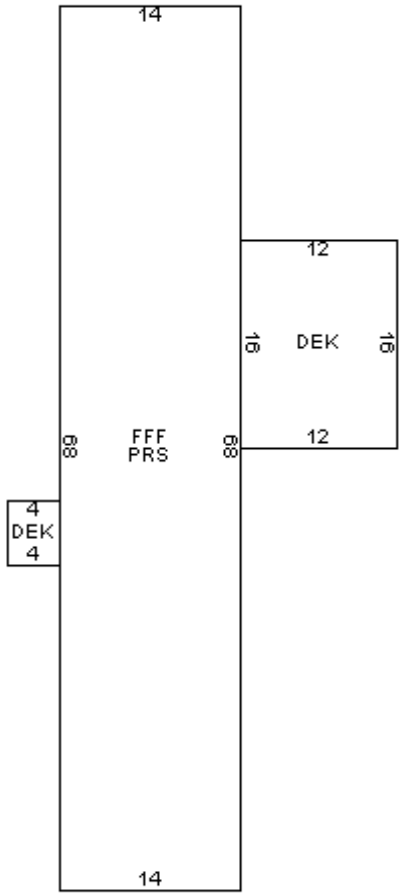
District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes

BUILDING DETAILS

Model: **1.00 STORY MOBILE HOM**
Roof: **GABLE OR HIP/ASPHALT**
Ext: **VINYL SIDING**
Int: **UNSPECIFIED**
Floor: **UNSPECIFIED**
Heat: **OIL/FA DUCTED**
Bedrooms: **2** Baths: **2.0** Fixtures: **8**
Extra Kitchens: Fireplaces:
A/C: **No** Generators:
Quality: **A0 AVG**
Com. Wall:
Size Adj: **0.9595** Base Rate: **MHS 44.00**
Bldg. Rate: **0.9211**
Sq. Foot Cost: **$ 40.53**



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
FFF	FST FLR FIN	952	1.00	952
DEK	DECK/ENTRANCE	212	0.10	21
PRS	PIERS	952	-0.05	-48
GLA:	**952**	**2,116**		**925**

2013 BASE YEAR BUILDING VALUATION

Market Cost New:		**$ 37,490**
Year Built:		**1999**
Condition For Age:	GOOD	**32 %**
Physical:		
Functional:		
Economic:		
Temporary:		
Total Depreciation:		**32 %**
Building Value:		**$ 25,500**

OWNER INFORMATION

ANZALONE, EDWARD, J

30 EMILE DR

ALLENSTOWN, NH 03275

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
11/19/2012	3351	0334	Q I	15,000	SHAW, BRUCE W.?

PICTURE

LISTING HISTORY

05/30/13	JBVM	SALES
05/20/09	DI	NOT AT HOME

NOTES

WHT/BRN; HOLIDAY ACRES; PITCHED METAL ROOF; NEW WINDOWS; 5/13 NOH; EPF ROOF=PREFAB MTL;

EXTRA FEATURES VALUATION

Feature Type	Units	Lngth x Width	Size Adj	Rate	Cond	Market Value	Notes
LEAN-TO	25	5 x 5	400	4.00	65	260	ATT EPF
SHED-WOOD	96	8 x 12	227	7.00	65	992	
						1,300	

MUNICIPAL SOFTWARE BY AVITAR

ALLENSTOWN ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

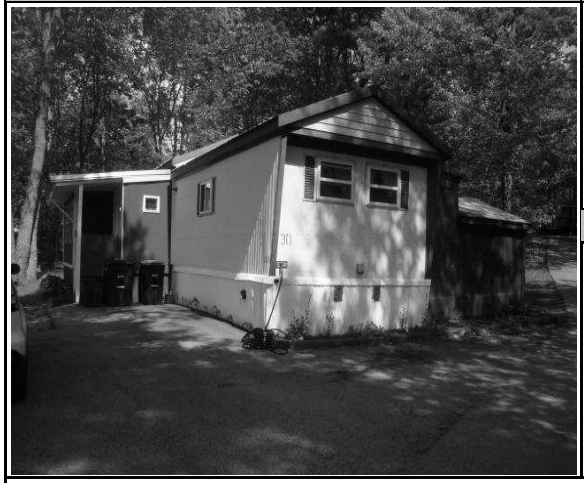
Year	Building	Features	Land
2012	$ 25,700	$ 400	$ 0
		Parcel Total: $ 26,100	
2013	**$ 14,800**	**$ 1,300**	**$ 0**
		Parcel Total: $ 16,100	

LAND VALUATION

Zone: OSF - OPN SPACE/FRM **Minimum Acreage:** 5.00 **Minimum Frontage:** 150 **Site:** **Driveway:** **Road:**

Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
1F RES	0		E											
	0 ac													

PICTURE



OWNER

ANZALONE, EDWARD, J

30 EMILE DR

ALLENSTOWN, NH 03275

TAXABLE DISTRICTS

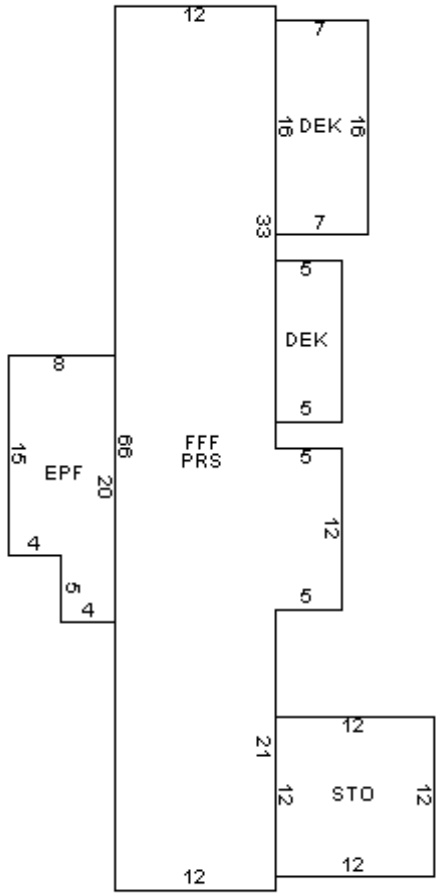
District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes

BUILDING DETAILS

Model: **1.00 STORY MOBILE HOM**
Roof: **GABLE OR HIP/METAL/TIN**
Ext: **PREFIN METAL/PREFAB WD PNL**
Int: **WALL BOARD**
Floor: **CARPET/LINOLEUM OR SIM**
Heat: **OIL/FA DUCTED**
Bedrooms: **2** Baths: **1.0** Fixtures: **5**
Extra Kitchens: Fireplaces:
A/C: **No** Generators:
Quality: **A0 AVG**
Com. Wall:
Size Adj: **0.9500** Base Rate: **MHS 44.00**
Bldg. Rate: **0.8550**
Sq. Foot Cost: **$ 37.62**



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
FFF	FST FLR FIN	852	1.00	852
PRS	PIERS	852	-0.05	-43
EPF	ENCLSD PORCH	140	0.70	98
DEK	DECK/ENTRANCE	172	0.10	17
STO	STORAGE AREA	144	0.25	36
GLA:	**852**	**2,160**		**960**

2013 BASE YEAR BUILDING VALUATION

Market Cost New:		**$ 36,115**
Year Built:		**1972**
Condition For Age:	GOOD	**59 %**
Physical:		
Functional:		
Economic:		
Temporary:		
Total Depreciation:		**59 %**
Building Value:		**$ 14,800**

OWNER INFORMATION

BERNIER, MICHELLE

34 ROLAND DRIVE

ALLENSTOWN, NH 03275

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
12/05/2012	3354	1205	Q I	61,000	TOBEY, MICHELLE?
07/26/2011	3265	199	U I 38	98,067	TOBEY, FRANCIS &

PICTURE

LISTING HISTORY

05/30/13	JBVM	SALES
05/20/09	DI	NOT AT HOME
06/09/05	JP	INT. INSPECT

NOTES

TAN; HOLIDAY ACRES; RS2=VINYL; 6-9-05 KIT CABINETS UPGRADE/JP; 2/1/08 REPAIRS FROM FIRE JUST FINISHING VIA; SON & SERVPRO/JP; 5/13 NOH; INT WALLS & FLRS EST;

EXTRA FEATURES VALUATION

Feature Type	Units	Lngth x Width	Size Adj	Rate	Cond	Market Value	Notes
SHED-METAL	49	7 x 7	387	5.00	20	190	
						200	

MUNICIPAL SOFTWARE BY AVITAR

ALLENSTOWN ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2012	$ 75,700	$ 200	$ 0
		Parcel Total: $ 75,900	
2013	**$ 62,000**	**$ 200**	**$ 0**
		Parcel Total: $ 62,200	

LAND VALUATION

Zone: OSF - OPN SPACE/FRM **Minimum Acreage:** 5.00 **Minimum Frontage:** 150 **Site:** **Driveway:** **Road:**

Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
1F RES	0		E											
	0 ac													

PICTURE

OWNER

BERNIER, MICHELLE

34 ROLAND DRIVE

ALLENSTOWN, NH 03275

TAXABLE DISTRICTS

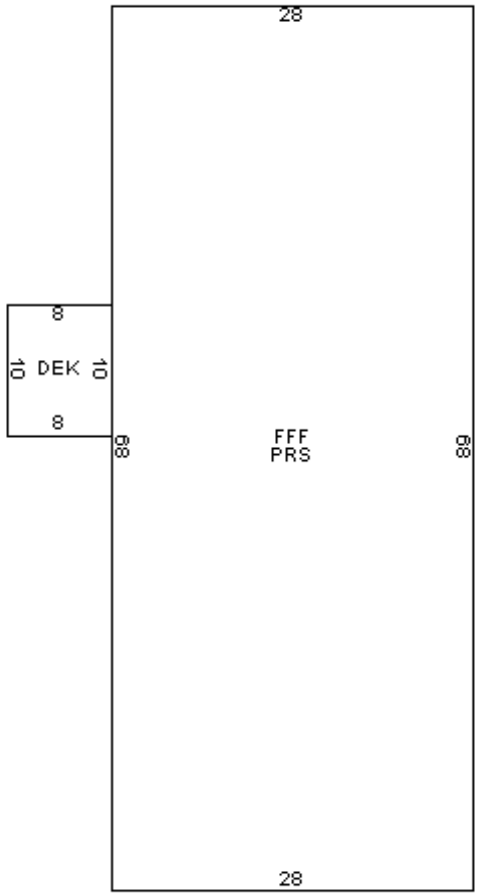
District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes

BUILDING DETAILS

Model: **1.00 STORY DOUBLE-WID**
Roof: **GABLE OR HIP/ASPHALT**
Ext: **VINYL SIDING**
Int: **DRYWALL/WALL BOARD**
Floor: **CARPET/LINOLEUM OR SIM**
Heat: **GAS/FA DUCTED**
Bedrooms: **3** Baths: **2.0** Fixtures: **10**
Extra Kitchens: Fireplaces:
A/C: **Yes 100.00 %** Generators:
Quality: **A0 AVG**
Com. Wall:
Size Adj: **0.9477** Base Rate: **MHD 48.00**
Bldg. Rate: **0.9477**
Sq. Foot Cost: **$ 45.49**



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
FFF	FST FLR FIN	1904	1.00	1904
PRS	PIERS	1904	-0.05	-95
DEK	DECK/ENTRANCE	80	0.10	8
GLA:	**1,904**	**3,888**		**1,817**

2013 BASE YEAR BUILDING VALUATION

Market Cost New:		**$ 82,655**
Year Built:		**1999**
Condition For Age:	AVERAGE	**25 %**
Physical:		
Functional:		
Economic:		
Temporary:		
Total Depreciation:		**25 %**
Building Value:		**$ 62,000**

OWNER INFORMATION

MORRIS, LOUIS JR.

35 PARKWOOD DRIVE

ALLENSTOWN, NH 03275

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
04/29/2013	3382	1212	Q I	10,000	GAGNON, JOHN?
02/01/2010	3178	0237	U I 52	4,500	BEERS, JOANN?
11/23/2004	2724	0466	Q I	21,000	?
09/09/1992	1894	0483	U I 99		??

PICTURE

LISTING HISTORY

05/31/13	JBVM	SALES
12/15/10	BL	NOT AT HOME

NOTES

7X7 PLASTIC SHED=NV; HOLIDAY ACRES; 5/13 NOH; INT WALL & FLRS EST; 75% OF WINDS ARE VINYL REPLACEMNT; ORIG ARE SINGLE PANE; DNPU PLASTIC SHED & 2' ENT;

EXTRA FEATURES VALUATION

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

MUNICIPAL SOFTWARE BY AVITAR

ALLENSTOWN ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2012	$ 17,600	$ 0	$ 0
		Parcel Total: $ 17,600	
2013	**$ 10,600**	**$ 0**	**$ 0**
		Parcel Total: $ 10,600	

LAND VALUATION

Zone: OSF - OPN SPACE/FRM **Minimum Acreage:** 5.00 **Minimum Frontage:** 150 **Site:** AVERAGE **Driveway:** GRAVEL/HARDPACK **Road:** PAVED

Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
1F RES	0		E											
	0 ac													

PICTURE

OWNER

MORRIS, LOUIS JR.

35 PARKWOOD DRIVE

ALLENSTOWN, NH 03275

TAXABLE DISTRICTS

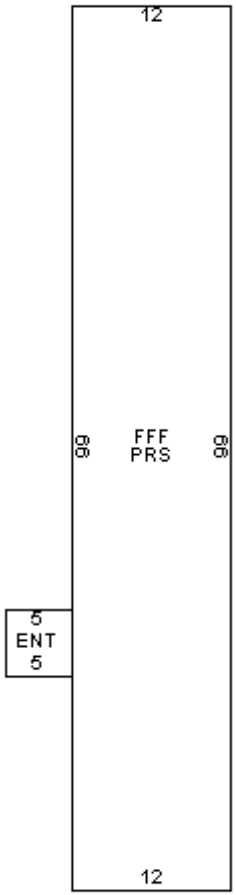
District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes

BUILDING DETAILS

Model: **1.00 STORY MOBILE HOM**
Roof: **GABLE OR HIP/ASPHALT**
Ext: **PREFIN METAL**
Int: **PLYWOOD PANEL/WALL BOARD**
Floor: **CARPET/LINOLEUM OR SIM**
Heat: **OIL/FA DUCTED**
Bedrooms: **2** Baths: **1.0** Fixtures: **5**
Extra Kitchens: Fireplaces:
A/C: **No** Generators:
Quality: **B2 AVE-20**
Com. Wall:
Size Adj: **1.0179** Base Rate: **MHS 44.00**
Bldg. Rate: **0.7817**
Sq. Foot Cost: **$ 34.40**



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
FFF	FST FLR FIN	792	1.00	792
PRS	PIERS	792	-0.05	-40
ENT	ENTRANCE	25	0.10	3
GLA:	**792**	**1,609**		**755**

2013 BASE YEAR BUILDING VALUATION

Market Cost New:		**$ 25,972**
Year Built:		**1970**
Condition For Age:	GOOD	**59 %**
Physical:		
Functional:		
Economic:		
Temporary:		
Total Depreciation:		**59 %**
Building Value:		**$ 10,600**

OWNER INFORMATION

KING, EDWARD
KING, LISA
11 LINCOLN STREET

ALLENSTOWN, NH 03275

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
05/29/2013	3388	1767	Q I	220,000	BLAIN, RONALD
01/17/2002	2332	0706	Q I	205,000	EMOND REVOCABLE

PICTURE

LISTING HISTORY

03/07/13	MH	INT. INSPECT
06/03/10	RS	MISC REASON
06/01/10	GP	INT. INSPECT

NOTES

1/24/06 EXT ALL ORIGINAL, LR FR 3 BR-CARPET; KIT, FBA-VINYL,, BR CARPET, FBA-VINYL, FR-CARPET, 1X SINK/JP; CYCLES - 06/01/2010 - ROOF/SIDING/WINDOWS - AVG, EXT COND -; AVG/GOOD, INT COND - AVG, OIL HEAT, ALL CARPET, OPEN CONCEPT; KITCH, LR, DR, OAK CABS - WELL MAINT, NEW LINO IN F/B/GP; SFB HAS 2 ROOMS AND FULL BATHRM+PART KITCH-SINK ONLY; WOB;; PAT=NV; AVE INT + AVE EXT; WELL MAINTAINED HOWEVER; ESMENT; -5% ON LAND FOR EASMENT GRANTED TO NEIGHBORS FOR DRVWAY;

EXTRA FEATURES VALUATION

Feature Type	Units	Lngth x Width	Size Adj	Rate	Cond	Market Value	Notes
SHED-WOOD	128	8 x 16	185	7.00	35	580	
						600	

MUNICIPAL SOFTWARE BY AVITAR.

ALLENSTOWN ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2012	$ 187,900	$ 600	$ 58,500
		Parcel Total: $ 247,000	
2013	**$ 145,500**	**$ 600**	**$ 56,700**
		Parcel Total: $ 202,800	

LAND VALUATION

Zone: R1 - RESIDENTIAL 1 **Minimum Acreage:** 0.23 **Minimum Frontage:** 150 **Site:** GOOD **Driveway:** PAVED **Road:** PAVED

Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
1F RES	0.230 ac	60,000	E	100	105	100	100	90 -- ROLLING	100	56,700	0	N	56,700	
	0.230 ac									56,700			**56,700**	

PICTURE

OWNER

KING, EDWARD
KING, LISA
11 LINCOLN STREET

ALLENSTOWN, NH 03275

TAXABLE DISTRICTS

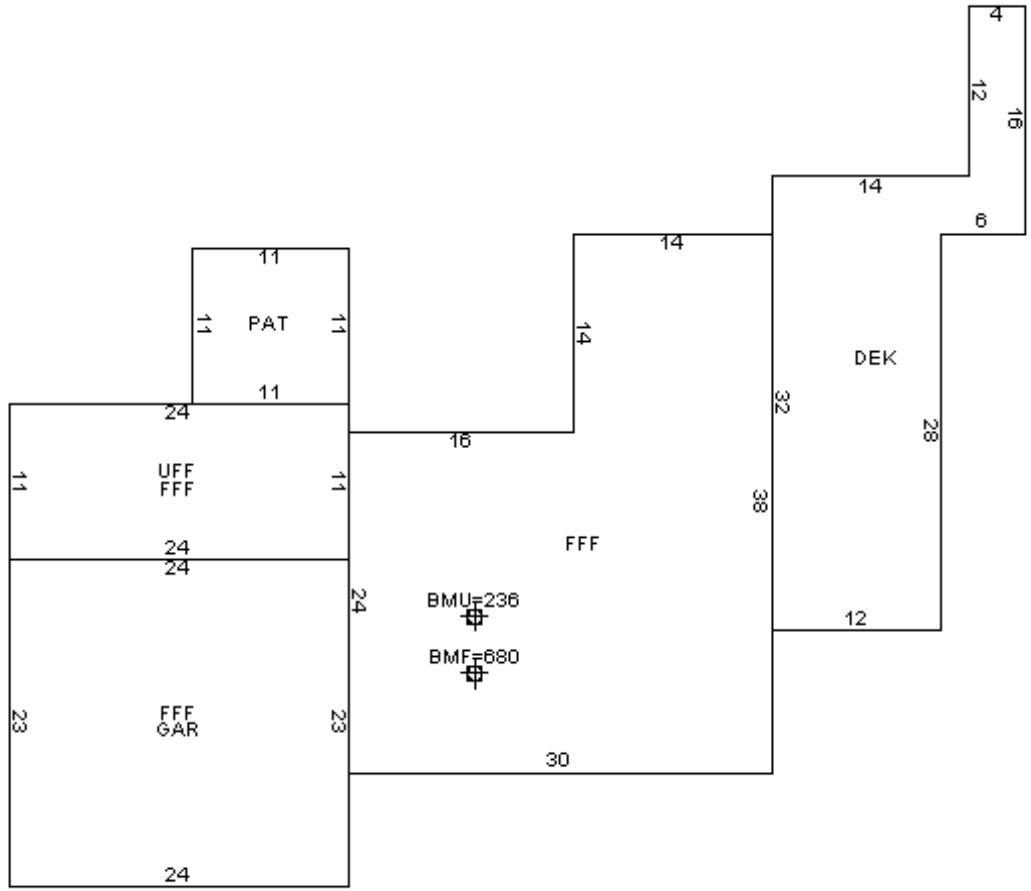
District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes

BUILDING DETAILS

Model: **1.00 STORY RANCH**
Roof: **GABLE OR HIP/ASPHALT**
Ext: **VINYL SIDING**
Int: **UNSPECIFIED**
Floor: **UNSPECIFIED**
Heat: **OIL/HOT WATER**
Bedrooms: **3** Baths: **2.0** Fixtures: **9**
Extra Kitchens: Fireplaces:
A/C: **No** Generators:
Quality: **A0 AVG**
Com. Wall:
Size Adj: **0.8771** Base Rate: **RSA 74.00**
Bldg. Rate: **0.8596**
Sq. Foot Cost: **$ 63.61**



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
FFF	FST FLR FIN	1732	1.00	1732
UFF	UPPER FLR FIN	264	1.00	264
PAT	PATIO	121	0.10	12
DEK	DECK/ENTRANCE	456	0.10	46
GAR	GARAGE ATTCHD	552	0.45	248
BMU	BSMNT	236	0.15	35
BMF	BSMNT FINISHED	680	0.30	204
GLA:	**1,996**	**4,041**		**2,541**

2013 BASE YEAR BUILDING VALUATION

Market Cost New: **$ 161,633**
Year Built: **1988**
Condition For Age: GOOD **10 %**
Physical:
Functional:
Economic:
Temporary:
Total Depreciation: **10 %**

Building Value: **$ 145,500**

OWNER INFORMATION

GARDNER, LAURA M.

26 NOTRE DAME AVENUE

ALLENSTOWN, NH 03275

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
06/14/2013	3392	0750	Q I	185,000	WHITFIELD, BRADLEY
01/12/2001	2239	0850	U I 99		??

PICTURE

LISTING HISTORY

06/24/10	RS	MISC REASON
06/17/10	GP	NOT AT HOME

NOTES

2011 - CK FOR FINISHED BSMT; EXT ORIG WINDOWS, SIDING, NEW ROOF SHINGLES, AV COND; & GRADE; 6/10 - ROOF - GOOD, SIDING - AVG (ORIG; MASONITE), WINDOWS - GOOD (VINYL). WELL MAINT; IF NOT FOR SIDING MAYBE UPGRADE TO GOOD;

EXTRA FEATURES VALUATION

Feature Type	Units	Lngth x Width	Size Adj	Rate	Cond	Market Value	Notes
SHED-WOOD	120	10 x 12	193	7.00	80	1,297	
						1,300	

MUNICIPAL SOFTWARE BY AVITAR

ALLENSTOWN ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2012	$ 115,000	$ 1,300	$ 61,800
		Parcel Total: $ 178,100	
2013	**$ 106,400**	**$ 1,300**	**$ 59,900**
		Parcel Total: $ 167,600	

LAND VALUATION

Zone: R1 - RESIDENTIAL 1 **Minimum Acreage:** 0.23 **Minimum Frontage:** 150 **Site:** GOOD **Driveway:** PAVED **Road:** PAVED

Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
1F RES	0.230 ac	60,000	E	100	105	100	100	95 -- MILD	100	59,900	0	N	59,900	
1F RES	0.020 ac	x 2,500	X	100				90 -- ROLLING	100	0	0	N	0	
	0.250 ac									59,900			**59,900**	

PICTURE

OWNER

GARDNER, LAURA M.

26 NOTRE DAME AVENUE

ALLENSTOWN, NH 03275

TAXABLE DISTRICTS

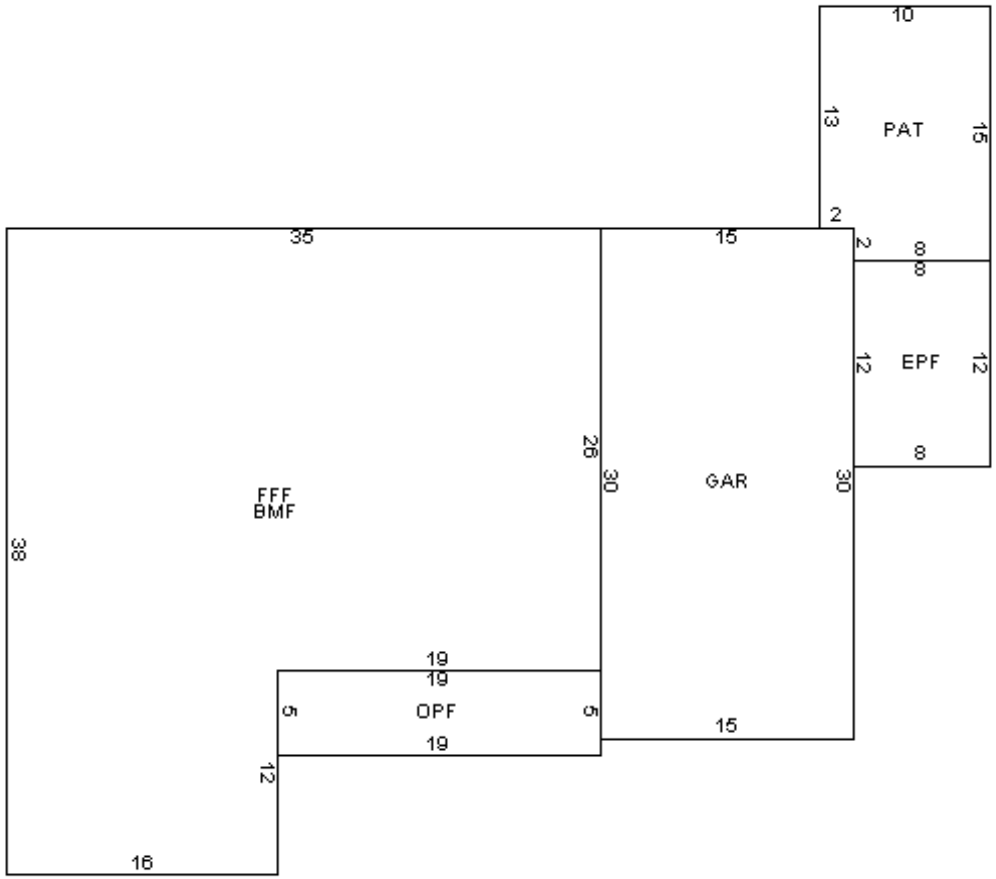
District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes

BUILDING DETAILS

Model:	**1.00 STORY RANCH**				
Roof:	**GABLE OR HIP/ASPHALT**				
Ext:	**VINYL SIDING**				
Int:	**DRYWALL**				
Floor:	**HARDWOOD/HARD TILE**				
Heat:	**ELECTRIC/RAD ELECT**				
Bedrooms:	**4**	Baths:	**1.5**	Fixtures:	**7**
		Extra Kitchens:		Fireplaces:	**2**
A/C:	**No**			Generators:	
Quality:	**A0 AVG**				
Com. Wall:					
Size Adj:	**0.9583**			Base Rate:	**RSA 74.00**
				Bldg. Rate:	**0.9487**
				Sq. Foot Cost:	**$ 70.21**



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
FFF	FST FLR FIN	1102	1.00	1102
BMF	BSMNT FINISHED	1102	0.30	331
OPF	OPEN PORCH FIN	95	0.25	24
GAR	GARAGE ATTCHD	450	0.45	203
EPF	ENCLSD PORCH	96	0.70	67
PAT	PATIO	146	0.10	15
GLA:	**1,102**	**2,991**		**1,742**

2013 BASE YEAR BUILDING VALUATION

Market Cost New:		**$ 122,306**
Year Built:		**1972**
Condition For Age:	GOOD	**13 %**
Physical:		
Functional:		
Economic:		
Temporary:		
Total Depreciation:		**13 %**
Building Value:		**$ 106,400**

OWNER INFORMATION

LEBLANCE, JUSTINE B

58 SCHOOL STREET

ALLENSTOWN, NH 03275

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
11/05/2012	3348	1584	Q I	160,000	FANNY, PAUL R.?
09/20/2012			U I 38		FANNY, THERESE E?
08/31/2012			U I 38		FANNY THERESE E
09/25/2008	3088	1969	U I 38		FANNY, THERESE E.,

PICTURE

LISTING HISTORY

05/31/13	JBVM	SALES
06/17/10	RS	MISC REASON
06/14/10	LL	INT. REFUSAL
07/11/06	JP	INT. INSPECT

NOTES

BLU; 1 BDRM NO DOOR; 06 EXT NEW WINDWS, ROOF, LKS GD; WALKOUT BSMT; 06 REMOVING SHED FR PROP IN AS AN (F); CAN IT BE REMOVED FR ASSESSMENT? MRS. FANNY; WOULD LIKE TO KNOW./JP; 06 FURN 94, WINDOWS 95 ROOF SHINGLE 05; INT K&B ORIG AV COND & GRADE; ROGER DOD - 2/27/2009- NEED PA33 & NEW APP; CYCLES - 06/14/2010 - ON IRIS POND. EXT - GD FOR AGE; NEW ROOF, OLD WINDOWS / LL; 5/13 NOH; INT WALLS & FLRS EST; BMG SIZE EST; REAR OPF SCRND; WF GRASSY TO 3' DROP TO SHALLOW H20; FRT ON IRIS POND;

EXTRA FEATURES VALUATION

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

MUNICIPAL SOFTWARE BY AVITAR

ALLENSTOWN ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2012	$ 112,900	$ 0	$ 62,400
		Parcel Total:	$ 175,300
2013	**$ 78,900**	**$ 0**	**$ 84,000**
		Parcel Total:	**$ 162,900**

LAND VALUATION

Zone: R1 - RESIDENTIAL 1 **Minimum Acreage:** 0.23 **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 WTRFRNT	0.230 ac	60,000	E	100	100	100	100	100 -- LEVEL	100	60,000	0	N	60,000	
1F RES WTRFRNT	0.100 ac	x 2,500	X	100				95 -- MILD	100	200	0	N	200	
1F RES WTRFRNT	1.000 wf	x 100,000	X	100				95 -- MILD	25	23,800	0	N	23,800	IRIS POND WF
	0.330 ac									84,000			**84,000**	

PICTURE

OWNER

LEBLANCE, JUSTINE B

58 SCHOOL STREET

ALLENSTOWN, NH 03275

TAXABLE DISTRICTS

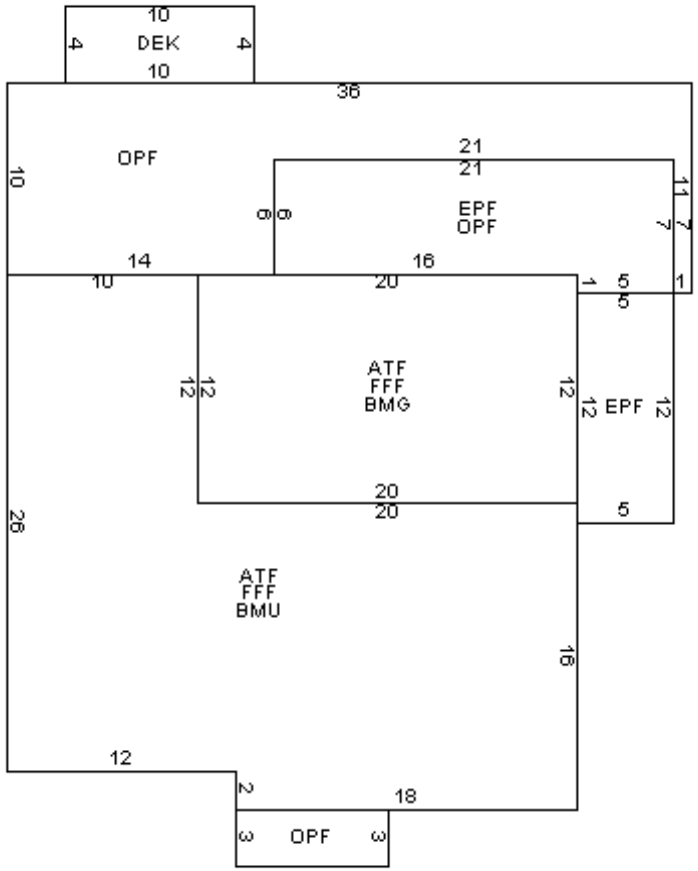
District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes

BUILDING DETAILS

Model:	**1.50 STORY CAPE**		
Roof:	**GABLE OR HIP/ASPHALT**		
Ext:	**ASBEST SHNGL**		
Int:	**DRYWALL**		
Floor:	**CARPET/HARDWOOD**		
Heat:	**OIL/FA DUCTED**		
Bedrooms:	**3**	Baths: **1.0**	Fixtures: **5**
	Extra Kitchens:		Fireplaces:
A/C:	**No**		Generators:
Quality:	**A0 AVG**		
Com. Wall:			
Size Adj:	**1.0237**	Base Rate:	**RSA 74.00**
		Bldg. Rate:	**0.9129**
		Sq. Foot Cost:	**$ 67.56**



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
ATF	ATTIC FINISHED	816	0.25	204
FFF	FST FLR FIN	816	1.00	816
BMU	BSMNT	576	0.15	86
OPF	OPEN PORCH FIN	390	0.25	98
EPF	ENCLSD PORCH	191	0.70	134
DEK	DECK/ENTRANCE	40	0.10	4
BMG	BASEMENT	240	0.20	48
GLA:	**1,020**	**3,069**		**1,390**

2013 BASE YEAR BUILDING VALUATION

Market Cost New:		**$ 93,908**
Year Built:		**1946**
Condition For Age:	GOOD	**16 %**
Physical:		
Functional:		
Economic:		
Temporary:		
Total Depreciation:		**16 %**
Building Value:		**$ 78,900**

Map: 000109 **Lot: 000051** **Sub: 000000** **Card: 1 of 1** **5 CAMPBELL STREET** **ALLENSTOWN** **Printed: 10/07/2013**

OWNER INFORMATION

SPENCER, APRIL

5 CAMPELL STREET

ALLENSTOWN, NH 03275

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
03/01/2013	3371	1447	Q I	166,733	MCMAHON,
12/03/2012	3353	1959	U I 37	90,000	FRIST FRANKLIN
11/18/2011			U I 51	151,205	FORSYTHE, LINDA?
08/07/2006	2917	0524	Q I	220,000	PHELPS, MELISSA?

PICTURE

LISTING HISTORY

05/31/13	JBVM	SALES
08/03/10	RD	INT. INSPECT
06/03/10	RS	MISC REASON
06/02/10	GP	NOT AT HOME

NOTES

CRM; '06 EXT AV COND & GRADE/JP; CYCLES - 06/02/2010 - ROOF, SIDING, WINDOWS - AVG / GP; CYCLES - 08/03/2010 - INT - ORIG - AVG COND, LR HAS PAINTED; PLYWOOD FL, KIT, BR - CT, DR - LAMINATE, FB - AVG; BR - CPT, BSMT - SUMP PUMP, SOME WATER/RD; 5/13 NOH; APPRS HSF MEAS 20'=TQF; INT WALLS & FLRS EST;

EXTRA FEATURES VALUATION

Feature Type	Units	Lngth x Width	Size Adj	Rate	Cond	Market Value	Notes
SHED-METAL	80	10 x 8	260	5.00	25	260	
						300	

MUNICIPAL SOFTWARE BY AVITAR

ALLENSTOWN ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2012	$ 114,000	$ 200	$ 61,600
		Parcel Total:	$ 175,800
2013	**$ 103,600**	**$ 300**	**$ 57,000**
		Parcel Total:	**$ 160,900**

LAND VALUATION

Zone: R1 - RESIDENTIAL 1 **Minimum Acreage:** 0.23 **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	0.230 ac	60,000	E	100	100	100	100	95 -- MILD	100	57,000	0	N	57,000	
	0.230 ac									57,000			**57,000**	

PICTURE

OWNER

SPENCER, APRIL

5 CAMPELL STREET

ALLENSTOWN, NH 03275

TAXABLE DISTRICTS

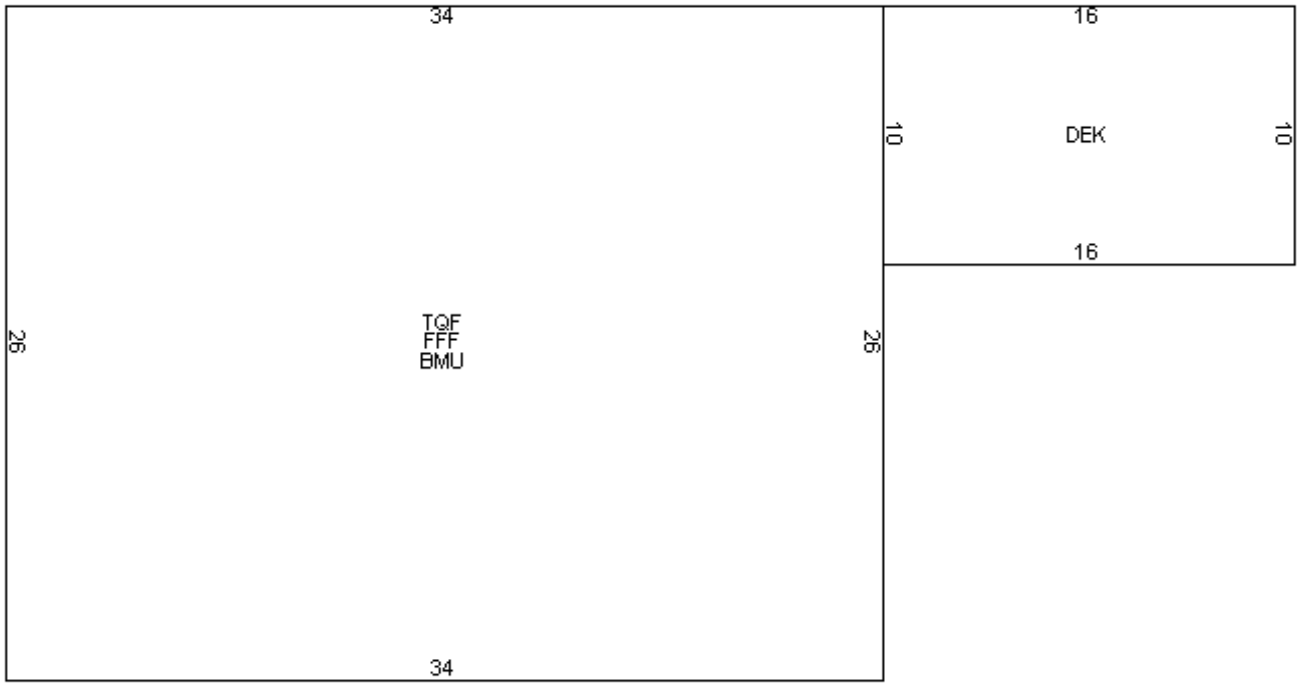
District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes

BUILDING DETAILS

Model:	**1.75 STORY CAPE**				
Roof:	**GABLE OR HIP/ASPHALT**				
Ext:	**VINYL SIDING**				
Int:	**DRYWALL**				
Floor:	**CARPET/HARDWOOD**				
Heat:	**OIL/HOT WATER**				
Bedrooms:	**3**	Baths:	**2.0**	Fixtures:	**8**
		Extra Kitchens:		Fireplaces:	
A/C:	**No**			Generators:	
Quality:	**A0 AVG**				
Com. Wall:					
Size Adj:	**0.9653**			Base Rate:	**RSA 74.00**
				Bldg. Rate:	**0.9176**
				Sq. Foot Cost:	**$ 67.90**



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
TQF	3/4 STRY FIN	884	0.75	663
FFF	FST FLR FIN	884	1.00	884
BMU	BSMNT	884	0.15	133
DEK	DECK/ENTRANCE	160	0.10	16
GLA:	**1,547**	**2,812**		**1,696**

2013 BASE YEAR BUILDING VALUATION

Market Cost New:		**$ 115,158**
Year Built:		**1988**
Condition For Age:	GOOD	**10 %**
Physical:		
Functional:		
Economic:		
Temporary:		
Total Depreciation:		**10 %**
Building Value:		**$ 103,600**

OWNER INFORMATION

WRIGHT, ANTHONY E.

50 AL'S AVENUE

ALLENSTOWN, NH 03275

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
08/30/2013	3407	1686	Q I	219,933	MARTEL, CHARLES

PICTURE

LISTING HISTORY

06/17/10	RS	MISC REASON
06/10/10	GP	INT. INSPECT
01/30/06	JP	NOT AT HOME

NOTES

1/30/06 NEW METAL ROOF/SIDING WINDOW/JP; CYCLES- 06/10/2010 - ROOF - NEW METAL, SIDING &; WINDOWS - GOOD, FURNACE 8YR, NEW HEAT PUMP AND A/C; 2009, 18X9 OFP NEXT TO POOL, 6/12 OPF (BAR) POOL AREA; HDWD, MK- GRANITE COUNTERS, OAK CABS,SS; BATHS - CT; NEWER FIXTURES, NEARLY PERFECT CONDN/GP; 7/13 4-SALE;

EXTRA FEATURES VALUATION

Feature Type	Units	Lngth x Width	Size Adj	Rate	Cond	Market Value	Notes
SHED-WOOD	63	9 x 7	314	7.00	25	346	
SHED-WOOD	160	10 x 16	160	7.00	80	1,434	
POOL-INGRND-GUNITE	576	36 x 16	88	33.00	100	16,727	SOLAR HEATED
SHED-WOOD	120	12 x 10	193	7.00	60	973	
DECK	364	52 x 7	104	7.00	100	2,650	
DECK	45	5 x 9	400	7.00	60	756	
DECK	364	52 x 7	104	7.00	100	2,650	
						25,500	

MUNICIPAL SOFTWARE BY AVITAR

ALLENSTOWN ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2012	$ 144,600	$ 18,500	$ 62,500
		Parcel Total:	$ 225,600
2013	**$ 119,200**	**$ 25,500**	**$ 63,300**
		Parcel Total:	**$ 208,000**

LAND VALUATION

Zone: R1 - RESIDENTIAL 1 **Minimum Acreage:** 0.23 **Minimum Frontage:** 150 **Site:** GOOD **Driveway:** PAVED **Road:** PAVED

Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
1F RES	0.230 ac	60,000	E	100	105	100	100	100 -- LEVEL	100	63,000	0	N	63,000	
1F RES	0.120 ac	x 2,500	X	100				95 -- MILD	100	300	0	N	300	
	0.350 ac									63,300			**63,300**	

PICTURE

OWNER

WRIGHT, ANTHONY E.

50 AL'S AVENUE

ALLENSTOWN, NH 03275

TAXABLE DISTRICTS

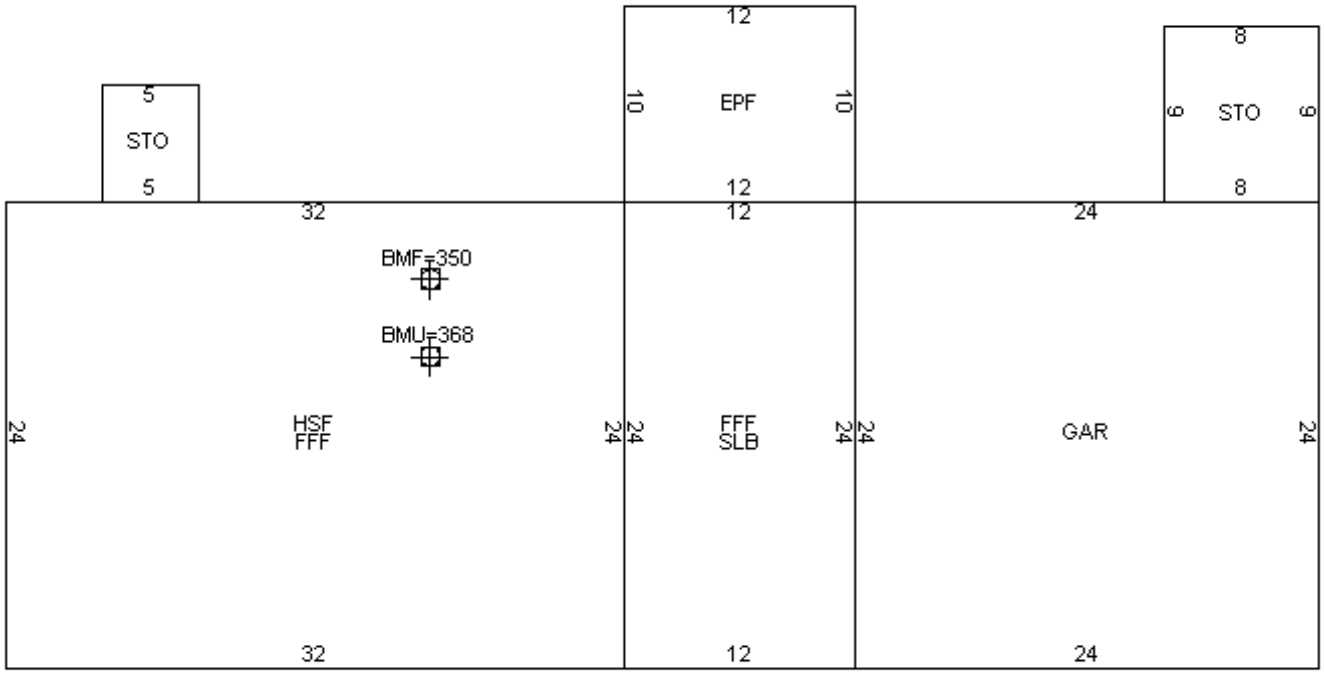
District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes

BUILDING DETAILS

Model: **1.50 STORY CAPE**
Roof: **GABLE OR HIP/PREFAB METALS**
Ext: **VINYL SIDING**
Int: **UNSPECIFIED**
Floor: **HARDWOOD**
Heat: **OIL/FA DUCTED**
Bedrooms: **3** Baths: **2.0** Fixtures: **8**
Extra Kitchens: Fireplaces:
A/C: **Yes 100.00 %** Generators:
Quality: **A0 AVG**
Com. Wall:
Size Adj: **0.9285** Base Rate: **RSA 74.00**
Bldg. Rate: **0.9190**
Sq. Foot Cost: **$ 68.01**



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
HSF	1/2 STRY FIN	768	0.50	384
BMU	BSMNT	368	0.15	55
BMF	BSMNT FINISHED	350	0.30	105
FFF	FST FLR FIN	1056	1.00	1056
SLB	SLAB	288	0.00	0
EPF	ENCLSD PORCH	120	0.70	84
GAR	GARAGE ATTCHD	576	0.45	259
STO	STORAGE AREA	102	0.25	26
GLA:	**1,440**	**3,628**		**1,969**

2013 BASE YEAR BUILDING VALUATION

Market Cost New:		**$ 133,912**
Year Built:		**1963**
Condition For Age:	VERY GOOD	**11 %**
Physical:		
Functional:		
Economic:		
Temporary:		
Total Depreciation:		**11 %**
Building Value:		**$ 119,200**

OWNER INFORMATION

STOYANOGLOW, EVANGELINE
C/O JOHN STOYANOGLOW
57 PALM STREET APT #150

NASHUA, NH 03060

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
04/09/2013	3378	1412	Q I	63,000	KARAGIANIS, DORIS?
06/11/2012	3319	404	U I 37	31,067	NH HOUSING
05/17/2011			U I 51	58,500	MARSHALL, DAVID
07/30/2007	3006	1690	U I 99		??
06/01/2005	2782	0847	Q I	96,600	DUNSFORD,

PICTURE

LISTING HISTORY

05/31/13 JBVM
07/01/02 SM

NOTES

PURPLE; 5/13 NOH; MIDDLE UNIT; ALSO HAS 1 GAS MONITOR HEATER; INT WALLS & FLRS EST;

EXTRA FEATURES VALUATION

Feature Type	Units	Lngth x Width	Size Adj	Rate	Cond	Market Value	Notes
SWIFTWATER CL	1		100	5,000.00	100	5,000	
						5,000	

MUNICIPAL SOFTWARE BY AVITAR

ALLENSTOWN ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2012	$ 79,300	$ 0	$ 8,000
		Parcel Total:	$ 87,300
2013	**$ 58,000**	**$ 5,000**	**$ 0**
		Parcel Total:	**$ 63,000**

LAND VALUATION

Zone: R1 - RESIDENTIAL 1 **Minimum Acreage:** 0.23 **Minimum Frontage:** 150 **Site:** **Driveway:** **Road:**

Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
1F RES	0		E											
	0 ac													

PICTURE

OWNER

STOYANOGLOW, EVANGELINE
C/O JOHN STOYANOGLOW
57 PALM STREET APT #150

NASHUA, NH 03060

TAXABLE DISTRICTS

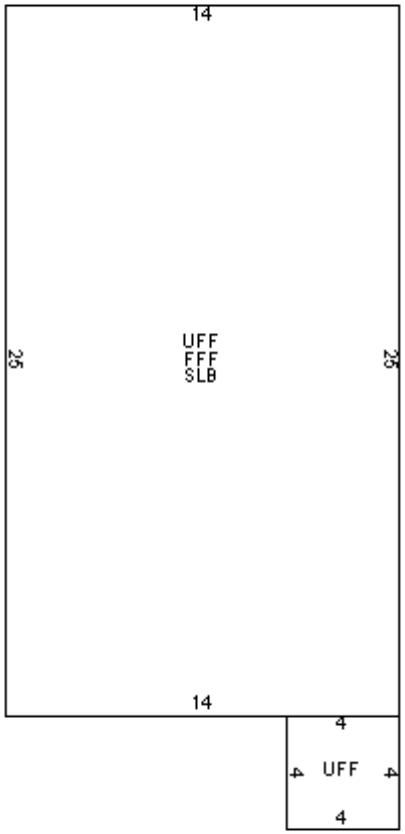
District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes

BUILDING DETAILS

Model: **2.00 STORY CONDO**
Roof: **GABLE OR HIP/ASPHALT**
Ext: **CEDAR/REDWD**
Int: **DRYWALL**
Floor: **CARPET/HARD TILE**
Heat: **ELECTRIC/RAD ELECT**
Bedrooms: **1** Baths: **1.0** Fixtures: **5**
Extra Kitchens: Fireplaces:
A/C: **No** Generators:
Quality: **A1 AVG+10**
Com. Wall:
Size Adj: **1.3285** Base Rate: **RCD 74.00**
Bldg. Rate: **1.3183**
Sq. Foot Cost: **$ 97.55**



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
UFF	UPPER FLR FIN	366	1.00	366
FFF	FST FLR FIN	350	1.00	350
SLB	SLAB	350	0.00	0
GLA:	**716**	**1,066**		**716**

2013 BASE YEAR BUILDING VALUATION

Market Cost New:		**$ 69,846**
Year Built:		**1985**
Condition For Age:	GOOD	**11 %**
Physical:		
Functional:		
Economic:	CWM	**6 %**
Temporary:		
Total Depreciation:		**17 %**
Building Value:		**$ 58,000**

OWNER INFORMATION

COUSIN'S PROPERTIES LLC

28 HUNTER DRIVE

DERRY, NH 03038

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
02/15/2013	3369	0680	Q I	247,533	JONATHAN D. MOORE
12/11/2008	3099	1393	U I 38		BANK OF NEW YORK
06/02/2008	3069	0114	U I 37	210,000	BOURQUE, ANNIE?
04/15/2008	3059	0568	U I 37	209,466	?

PICTURE

LISTING HISTORY

05/31/13	JBVM	SALES
03/27/12	BH	NOT AT HOME
04/01/05	RS	INT. INSPECT

NOTES

GRY; . $600/MO INCL HEAT; 23-2=2ND FLR. RMS=2/1/1. $480/MO; 23-3=3RD FLR. RMS =4/1/1.$350/MO + UTIL; NO CLOSET; 2/06 EXT NEWER WINDOWS, SDNG ROOF SHINGLES; 12/08= RUST TRANSFER; FIRE ESCAPE 100% NCIV; 5/13 NOH; 3 UNIT APT BLDG; EST 2.5 NOT 2 STY; INT WALLS & FLRS EST; PU DEK, PAT; DNPU OPF OVER STAIRS, FIRE ESCAPE=NV; CORNER LOT; 2 DRIVEWAYS;

EXTRA FEATURES VALUATION

Feature Type	Units	Lngth x Width	Size Adj	Rate	Cond	Market Value	Notes
PATIO	130	10 x 13	183	7.00	60	999	BLOCK=COND
						1,000	

MUNICIPAL SOFTWARE BY AVITAR

ALLENSTOWN ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2012	$ 233,500	$ 0	$ 54,300
		Parcel Total:	$ 287,800
2013	**$ 194,500**	**$ 1,000**	**$ 49,300**
		Parcel Total:	**$ 244,800**

LAND VALUATION

Zone: R1 - RESIDENTIAL 1 **Minimum Acreage:** 0.23 **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
3F RES	0.160 ac	51,923	E	100	100	100	100	95 -- MILD	100	49,300	0	N	49,300	USE
	0.160 ac									49,300			**49,300**	

PICTURE

OWNER

COUSIN'S PROPERTIES LLC

28 HUNTER DRIVE

DERRY, NH 03038

TAXABLE DISTRICTS

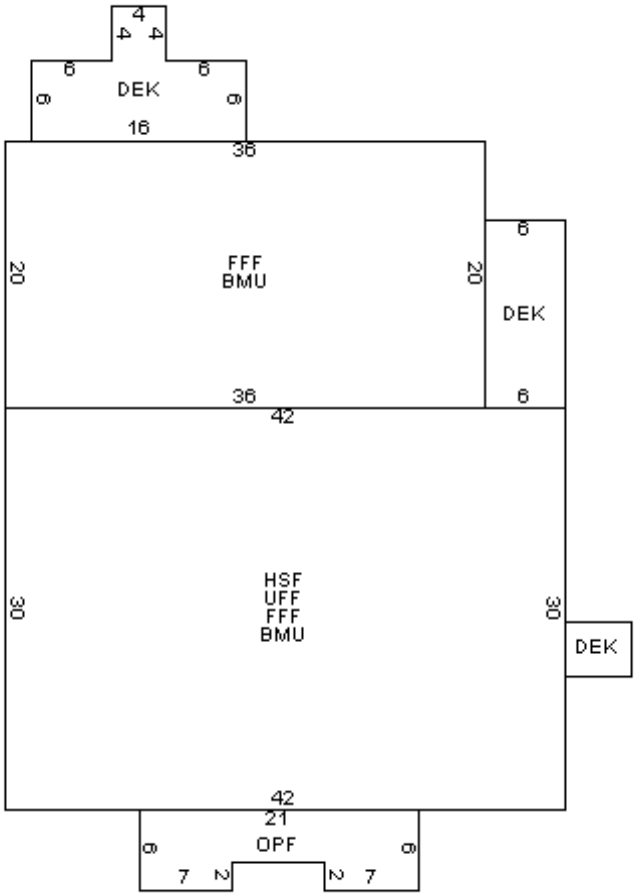
District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes

BUILDING DETAILS

Model:	**2.50 STORY COLONIAL**				
Roof:	**GABLE OR HIP/ASPHALT**				
Ext:	**VINYL SIDING**				
Int:	**DRYWALL**				
Floor:	**HARDWOOD**				
Heat:	**OIL/HOT WATER**				
Bedrooms:	**8**	Baths:	**4.0**	Fixtures:	**20**
		Extra Kitchens:	**3**	Fireplaces:	
A/C:	**No**			Generators:	
Quality:	**A0 AVG**				
Com. Wall:					
Size Adj:	**0.8067**			Base Rate:	**RSA 74.00**
				Bldg. Rate:	**0.8200**
				Sq. Foot Cost:	**$ 60.68**



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
HSF	1/2 STRY FIN	1260	0.50	630
UFF	UPPER FLR FIN	1260	1.00	1260
FFF	FST FLR FIN	1980	1.00	1980
BMU	BSMNT	1980	0.15	297
DEK	DECK/ENTRANCE	216	0.10	22
OPF	OPEN PORCH FIN	112	0.25	28
GLA:	**3,870**	**6,808**		**4,217**

2013 BASE YEAR BUILDING VALUATION

Market Cost New:		**$ 255,888**
Year Built:		**1918**
Condition For Age:	AVERAGE	**24 %**
Physical:		
Functional:		
Economic:		
Temporary:		
Total Depreciation:		**24 %**
Building Value:		**$ 194,500**

OWNER INFORMATION

GRIFFIN, SEAN
GRIFFIN, JANELLE
2 WILLOW STREET

ALLENSTOWN, NH 03275

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
10/29/2012	3347	0012	Q I	184,933	DROUIN, RENE A?
03/01/2010	3181	1744	U I 38	175,000	HARTFORD,

PICTURE

LISTING HISTORY

06/03/13	JBVM	SALES
06/17/10	RS	MISC REASON
06/15/10	LL	NOT AT HOME
06/04/02	SM	INT. INSPECT

NOTES

GRY/BRK; 2/06 EXT NEWER SIDING ROOF SHINGLES MAJORITY OF; WINDOWS NEW/JP; POA = RENE DROUIN 3181/1742; CYCLES - 06/15/2010 - NEWER ROOF, VINYL WINDOWS, EXT - AVG; FOR AGE, WELL MAINTAINED/LL; INVALID SALE OF 175K SOLD TO DAUGHTER GRANDAUGHTER; LIVING THERE FAMILY SALE R.S.; 6/13 NOH; DNPU 2' ENT'S=TOO SM; INT WALLS & FLRS EST; BMF SIZE & LOC EST;

EXTRA FEATURES VALUATION

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

MUNICIPAL SOFTWARE BY AVITAR

ALLENSTOWN ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2012	$ 129,600	$ 0	$ 61,500
		Parcel Total: $ 191,100	
2013	**$ 113,600**	**$ 0**	**$ 57,700**
		Parcel Total: $ 171,300	

LAND VALUATION

Zone: R1 - RESIDENTIAL 1 **Minimum Acreage:** 0.23 **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	0.210 ac	57,692	E	100	100	100	100	100 -- LEVEL	100	57,700	0	N	57,700	
	0.210 ac									57,700			**57,700**	

PICTURE

OWNER

GRIFFIN, SEAN
GRIFFIN, JANELLE
2 WILLOW STREET

ALLENSTOWN, NH 03275

TAXABLE DISTRICTS

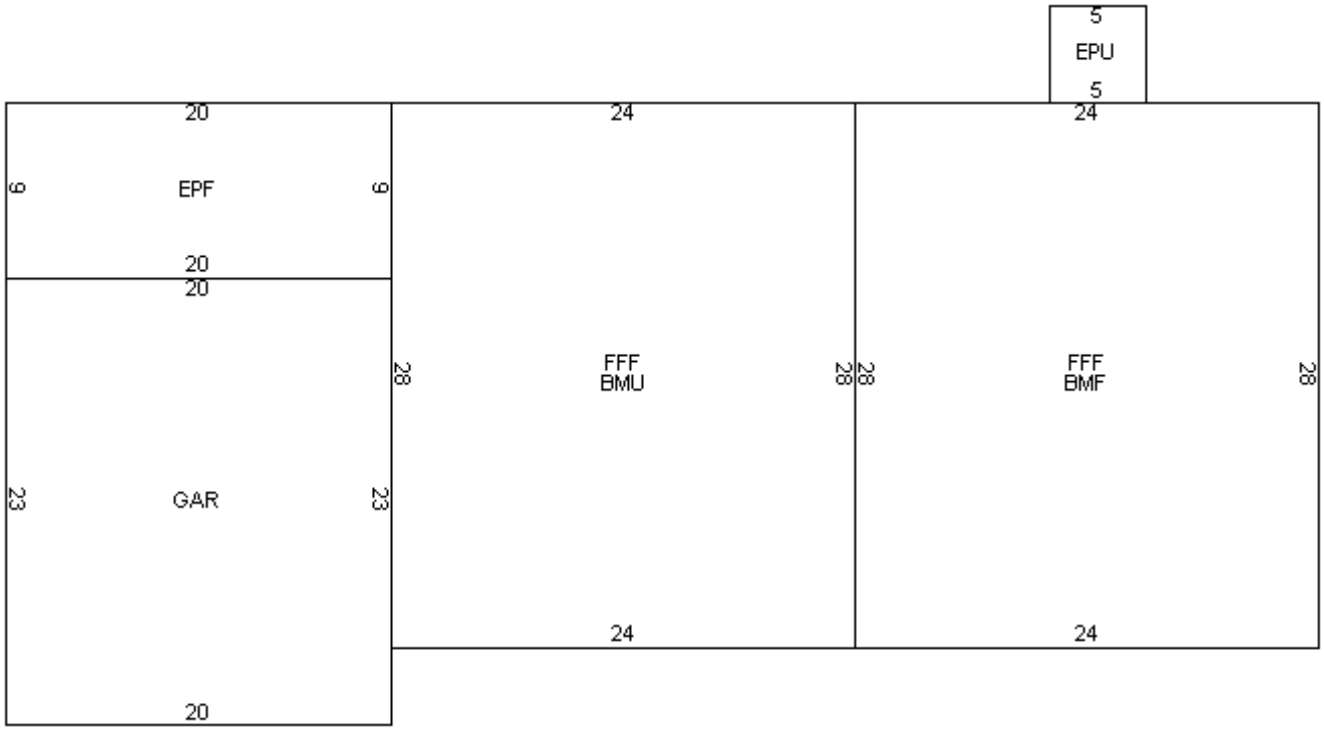
District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes

BUILDING DETAILS

Model: **1.00 STORY RANCH**
Roof: **GABLE OR HIP/ASPHALT**
Ext: **ALUM SIDING/BRK VENEER**
Int: **DRYWALL**
Floor: **CARPET/HARDWOOD**
Heat: **GAS/HOT WATER**
Bedrooms: **2** Baths: **1.0** Fixtures: **7**
Extra Kitchens: Fireplaces: **1**
A/C: **No** Generators:
Quality: **A0 AVG**
Com. Wall:
Size Adj: **0.9262** Base Rate: **RSA 74.00**
Bldg. Rate: **0.9077**
Sq. Foot Cost: **$ 67.17**



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
FFF	FST FLR FIN	1344	1.00	1344
BMU	BSMNT	672	0.15	101
EPF	ENCLSD PORCH	180	0.70	126
GAR	GARAGE ATTCHD	460	0.45	207
EPU	COVERED BSMT	25	0.35	9
BMF	BSMNT FINISHED	672	0.30	202
GLA:	**1,344**	**3,353**		**1,989**

2013 BASE YEAR BUILDING VALUATION

Market Cost New:		**$ 133,601**
Year Built:		**1953**
Condition For Age:	GOOD	**15 %**
Physical:		
Functional:		
Economic:		
Temporary:		
Total Depreciation:		**15 %**
Building Value:		**$ 113,600**

OWNER INFORMATION

HARTLEY, SAMUEL
HARTLEY, KIM
17 SCHOOL STREET

ALLENSTOWN, NH 03275

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
07/29/2013	3401	0183	Q I	172,000	COX, BRIGID
06/13/2008	3071	988	Q I	187,000	REMILLARD, SUSAN
11/18/2005	2842	1869	U I 39		REMILLARD, ALLEN?

PICTURE

LISTING HISTORY

08/06/10	GP	INT. INSPECT
06/17/10	RS	MISC REASON
06/14/10	LL	NOT AT HOME

NOTES

PERMIT; RENOVATION TO (FORMER) ATT SHED (BACK CORNER,; BY SHED) - CK 98; 11/18/05 TRANSFER DUE TO DIVORCE/PST; 3/13/06 NEW WINDOWS/SIDING, INT AV ABOVE AV COND; KIT & BATH 96,NO INSULATION WALLS&CEILING PLASTER; FURNACE 86 WINDOWS 96 SIDING 86 ROOF SHINGLE 96; ELECTRICAL 50/50 CURRENT BREAKERS 96/JP; 7/17/2008 NOT HOME MEASURED ONLY.

EXTRA FEATURES VALUATION

Feature Type	Units	Lngth x Width	Size Adj	Rate	Cond	Market Value	Notes
SHED-WOOD	140	14 x 10	174	7.00	80	1,364	
						1,400	

MUNICIPAL SOFTWARE BY AVITAR

ALLENSTOWN ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2012	$ 110,000	$ 1,300	$ 61,000
		Parcel Total:	$ 172,300
2013	**$ 119,800**	**$ 1,400**	**$ 48,200**
		Parcel Total:	**$ 169,400**

LAND VALUATION

Zone: R1 - RESIDENTIAL 1 **Minimum Acreage:** 0.23 **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	0.150 ac	50,769	E	100	100	100	100	95 -- MILD	100	48,200	0	N	48,200	
	0.150 ac									48,200			**48,200**	

PICTURE

OWNER

HARTLEY, SAMUEL
HARTLEY, KIM
17 SCHOOL STREET

ALLENSTOWN, NH 03275

TAXABLE DISTRICTS

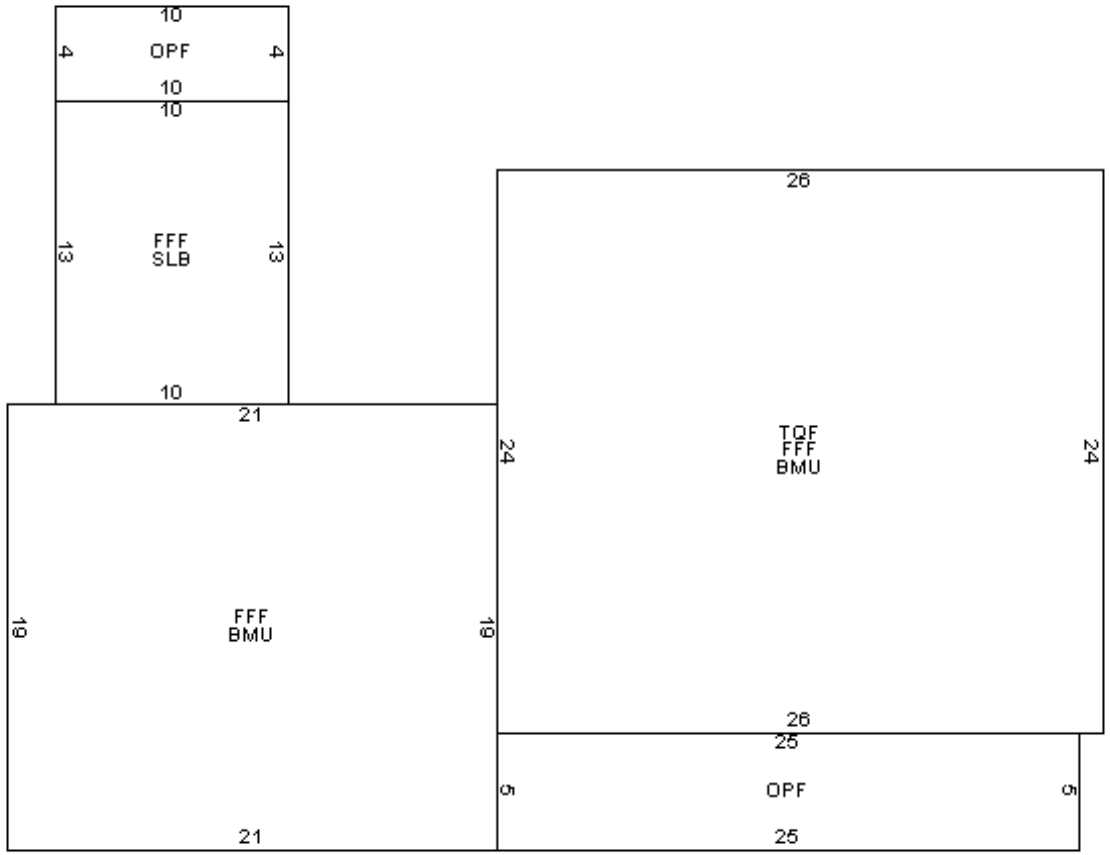
District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes

BUILDING DETAILS

Model: **1.50 STORY OLD STYLE**
Roof: **GABLE OR HIP/ASPHALT**
Ext: **VINYL SIDING**
Int: **UNSPECIFIED**
Floor: **HARDWOOD/PINE/SOFT WD**
Heat: **OIL/STEAM**
Bedrooms: **4** Baths: **1.0** Fixtures: **7**
Extra Kitchens: Fireplaces:
A/C: **No** Generators:
Quality: **A1 AVG+10**
Com. Wall:
Size Adj: **0.9479** Base Rate: **RSA 74.00**
Bldg. Rate: **0.9912**
Sq. Foot Cost: **$ 73.35**



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
TQF	3/4 STRY FIN	624	0.75	468
FFF	FST FLR FIN	1153	1.00	1153
BMU	BSMNT	1023	0.15	153
SLB	SLAB	130	0.00	0
OPF	OPEN PORCH FIN	165	0.25	41
GLA:	**1,621**	**3,095**		**1,815**

2013 BASE YEAR BUILDING VALUATION

Market Cost New:		**$ 133,130**
Year Built:		**1903**
Condition For Age:	EXCELLENT	**10 %**
Physical:		
Functional:		
Economic:		
Temporary:		
Total Depreciation:		**10 %**
Building Value:		**$ 119,800**

OWNER INFORMATION

DALTERIO, TIFFANY

24 GRANITE STREET

ALLENSTOWN, NH 03275

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
05/13/2013	3385	650	Q I	141,000	BAILLARGEON,

PICTURE

LISTING HISTORY

06/10/10	RS	MISC REASON
06/09/10	LL	INT. INSPECT
02/13/06	JP	NOT AT HOME

NOTES

2/13/06 EXT: ORIGINAL SIDING & WINDOWS NEWER ROOF; SHINGLES/JP; 7/11/06 EXT ROOF SHINGLES 96, SIDING 70S, ORIGINAL WINDOWS; FURNACE 06, INT AV COND & AV ABOVE AV GRADE/JP; CYCLES - NEWER ROOF, VINYL WINDOWS. EXT - AVG. INT - AVG,; HDWD FLOORS/LL;

EXTRA FEATURES VALUATION

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

MUNICIPAL SOFTWARE BY AVITAR

ALLENSTOWN ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2012	$ 79,700	$ 0	$ 62,200
		Parcel Total:	$ 141,900
2013	**$ 72,800**	**$ 0**	**$ 60,200**
		Parcel Total:	**$ 133,000**

LAND VALUATION

Zone: R1 - RESIDENTIAL 1 **Minimum Acreage:** 0.23 **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	0.230 ac	60,000	E	100	100	100	100	100 -- LEVEL	100	60,000	0	N	60,000	
1F RES	0.070 ac	x 2,500	X	100				100 -- LEVEL	100	200	0	N	200	
	0.300 ac									60,200			**60,200**	

PICTURE

OWNER

DALTERIO, TIFFANY

24 GRANITE STREET

ALLENSTOWN, NH 03275

TAXABLE DISTRICTS

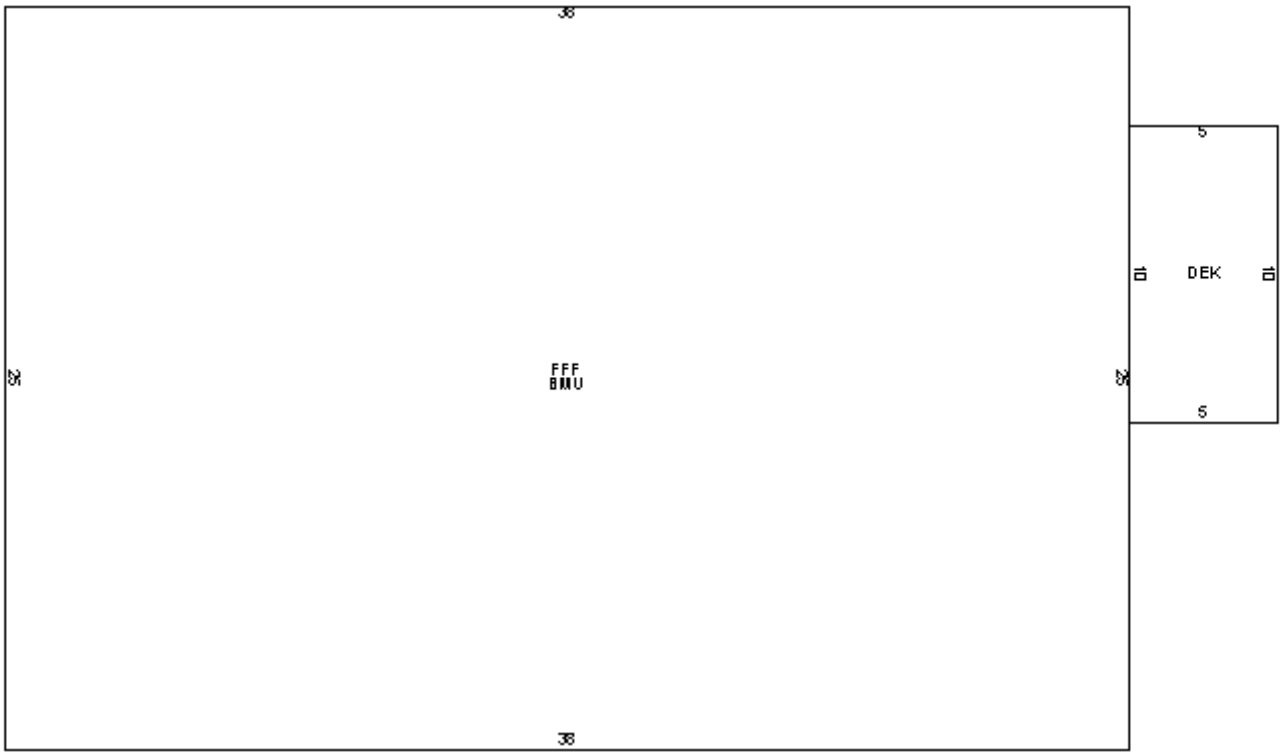
District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes

BUILDING DETAILS

Model: **1.00 STORY RANCH**
Roof: **GABLE OR HIP/ASPHALT**
Ext: **VINYL SIDING**
Int: **UNSPECIFIED**
Floor: **UNSPECIFIED**
Heat: **OIL/HOT WATER**
Bedrooms: **2** Baths: **1.0** Fixtures: **5**
Extra Kitchens: Fireplaces:
A/C: **No** Generators:
Quality: **A0 AVG**
Com. Wall:
Size Adj: **1.1098** Base Rate: **RSA 74.00**
Bldg. Rate: **1.0543**
Sq. Foot Cost: **$ 78.02**



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
FFF	FST FLR FIN	950	1.00	950
BMU	BSMNT	950	0.15	143
DEK	DECK/ENTRANCE	50	0.10	5
GLA:	**950**	**1,950**		**1,098**

2013 BASE YEAR BUILDING VALUATION

Market Cost New:		**$ 85,666**
Year Built:		**1960**
Condition For Age:	GOOD	**15 %**
Physical:		
Functional:		
Economic:		
Temporary:		
Total Depreciation:		**15 %**
Building Value:		**$ 72,800**

OWNER INFORMATION

BOURGET, ALLISON LYNNE
BOURGET, SCOTT HENRY
22 UNION STREET

PEMBROKE, NH 03275

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
01/31/2013	3366	0997	Q I	170,000	BOURQUE, WILMA?
10/14/2008	3092	0063	U I 38		KNEUT WILLIAM M?
03/22/2006	2875	1961	U I 38		KNEUT WILLIAM M?
12/21/1979	1365	0689	U I 99		??

PICTURE

LISTING HISTORY

06/03/13	JBVM	SALES
08/04/10	LL	INT. INSPECT
06/17/10	RS	MISC REASON
06/16/10	GP	NO ENTRY

NOTES

GRY; 0.24; 11/05 EXT NEW WINDOWS, SIDING, ROOF ABV AV; COND & AV GRADE/JP; 06/16/2010 - ROOF - AVG, SIDING - GOOD, WINDOWS -; GOOD (NEWER VINYL)/GP; CYCLES - 08/04/2010 - INT GOOD COND & QUALITY, F/B - CT,; HDWD & CARPET, FULL DORM; 6/13 NOH; SOME XFOB MEAS EST=LOCKED FENCE; INT WALLS & FLRS EST; EST TQF NOT HSF=FULL REAR DORM; PU ENT; CORNER LOT;

EXTRA FEATURES VALUATION

Feature Type	Units	Lngth x Width	Size Adj	Rate	Cond	Market Value	Notes
SHED-WOOD	128	16 x 8	185	7.00	70	1,160	
SHED-EQUIPMENT	56	7 x 8	346	6.00	60	698	ATT HSE/BMU ACC
						1,900	

MUNICIPAL SOFTWARE BY AVITAR

ALLENSTOWN ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2012	$ 125,600	$ 400	$ 61,700
		Parcel Total: $ 187,700	
2013	**$ 115,300**	**$ 1,900**	**$ 57,000**
		Parcel Total: $ 174,200	

LAND VALUATION

Zone: R1 - RESIDENTIAL 1 **Minimum Acreage:** 0.23 **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	0.230 ac	60,000	E	100	100	100	100	95 -- MILD	100	57,000	0	N	57,000	
1F RES	0.010 ac	x 2,500	X	100				95 -- MILD	100	0	0	N	0	
	0.240 ac									57,000			**57,000**	

PICTURE

OWNER

BOURGET, ALLISON LYNNE
BOURGET, SCOTT HENRY
22 UNION STREET

PEMBROKE, NH 03275

TAXABLE DISTRICTS

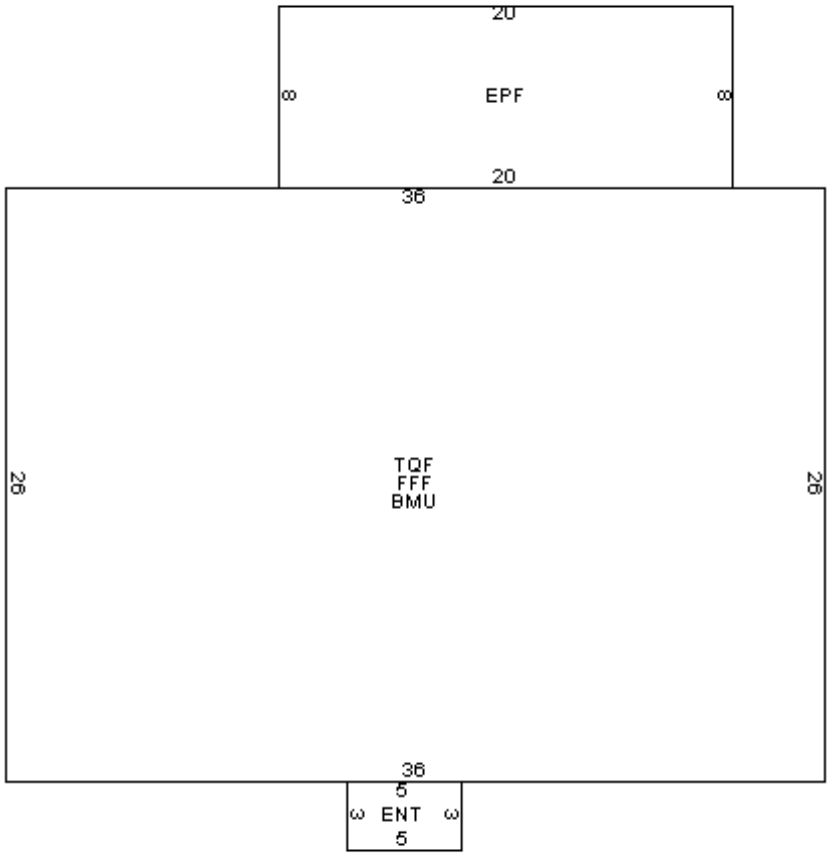
District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes

BUILDING DETAILS

Model:	**1.75 STORY CAPE**				
Roof:	**GABLE OR HIP/ASPHALT**				
Ext:	**VINYL SIDING**				
Int:	**DRYWALL**				
Floor:	**CARPET/HARDWOOD**				
Heat:	**OIL/HOT WATER**				
Bedrooms:	**5**	Baths:	**2.0**	Fixtures:	**8**
		Extra Kitchens:		Fireplaces:	
A/C:	**Yes 100.00 %**			Generators:	
Quality:	**A0 AVG**				
Com. Wall:					
Size Adj:	**0.9378**			Base Rate:	**RSA 74.00**
				Bldg. Rate:	**0.9466**
				Sq. Foot Cost:	**$ 70.05**



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
TQF	3/4 STRY FIN	936	0.75	702
FFF	FST FLR FIN	936	1.00	936
BMU	BSMNT	936	0.15	140
EPF	ENCLSD PORCH	160	0.70	112
ENT	ENTRANCE	15	0.10	2
GLA:	**1,638**	**2,983**		**1,892**

2013 BASE YEAR BUILDING VALUATION

Market Cost New:		**$ 132,535**
Year Built:		**1969**
Condition For Age:	GOOD	**13 %**
Physical:		
Functional:		
Economic:		
Temporary:		
Total Depreciation:		**13 %**
Building Value:		**$ 115,300**

OWNER INFORMATION

BLAZON, ROGER R.
BLAZON, DONNA L.
16 NOTRE DAME AVENUE

ALLENSTOWN, NH 03275

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
03/05/2013			Q I	257,200	BLAZON, ROGER R.?

PICTURE

LISTING HISTORY

06/24/10	RS	MISC REASON
06/17/10	GP	NOT AT HOME
06/03/02	KJW	INT. INSPECT

NOTES

2/13/06 EXT NEW EVERYTHING/JP; CYCLES - 06/17/2010 - UNABLE TO VERIFY MEASUREMENTS BEHIND; FENCE. DECK STARTS AT CORNER OF EFP. ROOF - MAIN HOUSE NEW,; GOOD, GARAGE ROOF - AVG, WINDOWS - NEWER VINYL - GOOD.; SIDING - CEDAR SHAKES - GOOD, DONE IN LAST FEW YRS / GP;

EXTRA FEATURES VALUATION

Feature Type	Units	Lngth x Width	Size Adj	Rate	Cond	Market Value	Notes
POOL-INGRND-VINYL	700	35 x 20	83	28.00	40	6,507	
						6,500	

MUNICIPAL SOFTWARE BY AVITAR

ALLENSTOWN ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2012	$ 216,200	$ 5,700	$ 61,900
		Parcel Total: $ 283,800	
2013	**$ 200,200**	**$ 6,500**	**$ 57,100**
		Parcel Total: $ 263,800	

LAND VALUATION

Zone: R1 - RESIDENTIAL 1 **Minimum Acreage:** 0.23 **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	0.230 ac	60,000	E	100	100	100	100	95 -- MILD	100	57,000	0	N	57,000	
1F RES	0.040 ac	x 2,500	X	100				95 -- MILD	100	100	0	N	100	
	0.270 ac									57,100			**57,100**	

PICTURE

OWNER

BLAZON, ROGER R.
BLAZON, DONNA L.
16 NOTRE DAME AVENUE

ALLENSTOWN, NH 03275

TAXABLE DISTRICTS

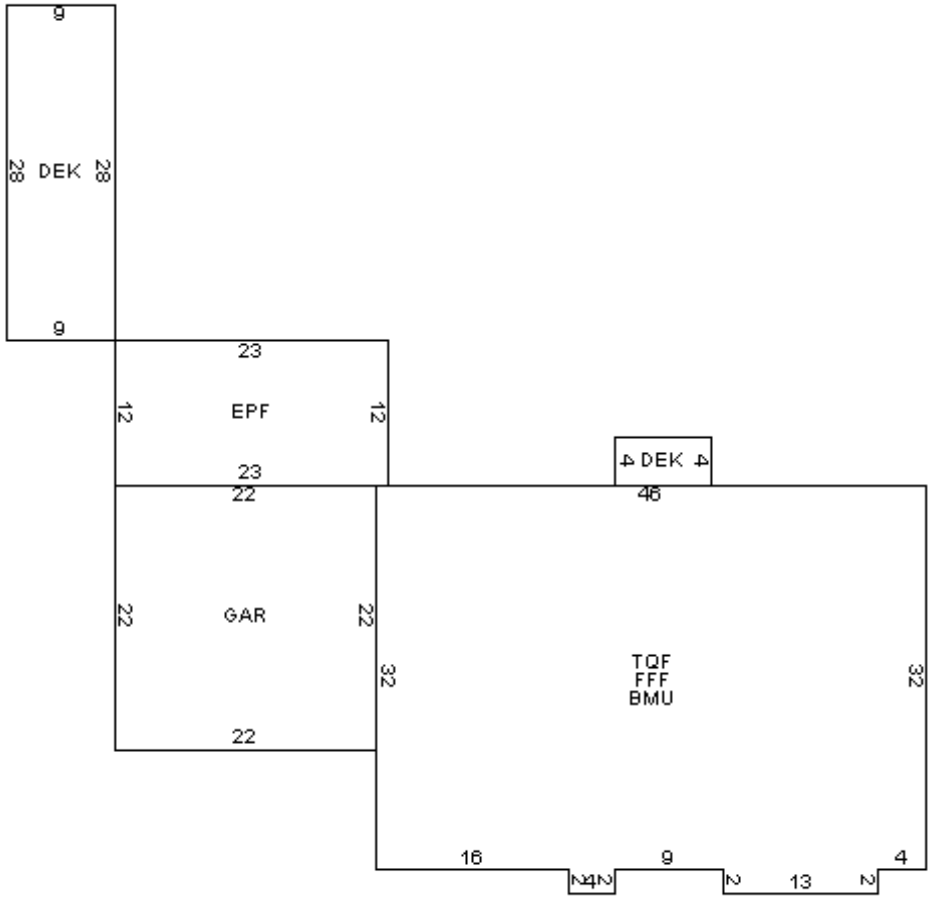
District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes

BUILDING DETAILS

Model: **1.75 STORY CAPE**
Roof: **GABLE OR HIP/ASPHALT**
Ext: **WOOD SHINGLE**
Int: **UNSPECIFIED**
Floor: **UNSPECIFIED**
Heat: **GAS/HOT WATER**
Bedrooms: **5** Baths: **2.5** Fixtures: **10**
Extra Kitchens: Fireplaces: **1**
A/C: **No** Generators:
Quality: **A1 AVG+10**
Com. Wall:
Size Adj: **0.8363** Base Rate: **RSA 74.00**
Bldg. Rate: **0.9105**
Sq. Foot Cost: **$ 67.38**



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
TQF	3/4 STRY FIN	1506	0.75	1130
FFF	FST FLR FIN	1506	1.00	1506
BMU	BSMNT	1506	0.15	226
GAR	GARAGE ATTCHD	484	0.45	218
EPF	ENCLSD PORCH	276	0.70	193
DEK	DECK/ENTRANCE	284	0.10	28
GLA:	**2,636**	**5,562**		**3,301**

2013 BASE YEAR BUILDING VALUATION

Market Cost New:		**$ 222,421**
Year Built:		**1966**
Condition For Age:	VERY GOOD	**10 %**
Physical:		
Functional:		
Economic:		
Temporary:		
Total Depreciation:		**10 %**
Building Value:		**$ 200,200**

OWNER INFORMATION

BOULEY, PHILIP E.
GAGNON, KIMBERLEE
25 NOTRE DAME AVENUE

ALLENSTOWN, NH 03275

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
10/01/2012	3341	1015	Q I	176,333	MARTINEAU, SCOTT

PICTURE

LISTING HISTORY

06/03/13	JBVM	SALES
06/24/10	RS	MISC REASON
06/17/10	GP	INT. INSPECT
12/23/08	RB	NOT AT HOME

NOTES

TAN; 2/06 EXT NEW SIDING, ROOF WIN 06' ABOVE AV COND & GRADE; 09 PU= ADDED 10X10 WDK, ADDED 3X12 & 43X3 FR TO DWL; SIDING & ROOF =GD, VINYL WINDOWS, DIRECT VENT GAS; ROOF - AVG, SIDING - GOOD, WINDOWS; NEWER VINYL (6 YRS), LR - F/P, HDWD, BRS - HDWD, KIT; C-T, FULL BATH - NO C-T. REC RM HAS GONE, 2" SOFFIT/GP; 6/13 NOH; INT WALLS & FLRS EST; EST DEK & SHED MEAS DUE TO FENCE; PU ENT;

EXTRA FEATURES VALUATION

Feature Type	Units	Lngth x Width	Size Adj	Rate	Cond	Market Value	Notes
SHED-WOOD	100	10 x 10	220	7.00	75	1,155	
						1,200	

MUNICIPAL SOFTWARE BY AVITAR

ALLENSTOWN ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2012	$ 126,900	$ 1,200	$ 61,700
		Parcel Total: $ 189,800	
2013	**$ 102,400**	**$ 1,200**	**$ 60,000**
		Parcel Total: $ 163,600	

LAND VALUATION

Zone: R1 - RESIDENTIAL 1 **Minimum Acreage:** 0.23 **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	0.230 ac	60,000	E	100	100	100	100	100 -- LEVEL	100	60,000	0	N	60,000	
1F RES	0.010 ac	x 2,500	X	100				95 -- MILD	100	0	0	N	0	
	0.240 ac									60,000			**60,000**	

PICTURE

OWNER

BOULEY, PHILIP E.
GAGNON, KIMBERLEE
25 NOTRE DAME AVENUE

ALLENSTOWN, NH 03275

TAXABLE DISTRICTS

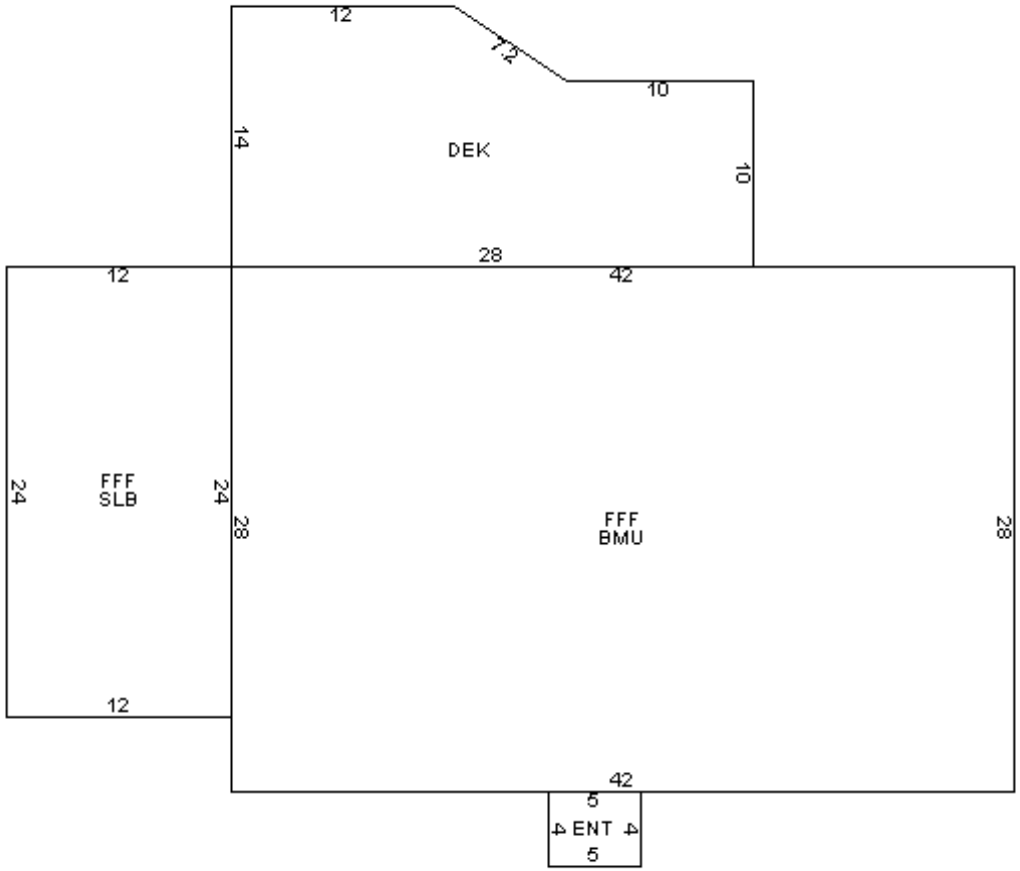
District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes

BUILDING DETAILS

Model: **1.00 STORY RANCH**
Roof: **GABLE OR HIP/PREFAB METALS**
Ext: **VINYL SIDING**
Int: **DRYWALL**
Floor: **CARPET/HARDWOOD**
Heat: **GAS/HOT WATER**
Bedrooms: **3** Baths: **1.0** Fixtures: **5**
Extra Kitchens: Fireplaces: **1**
A/C: **No** Generators:
Quality: **A0 AVG**
Com. Wall:
Size Adj: **0.9685** Base Rate: **RSA 74.00**
Bldg. Rate: **0.9491**
Sq. Foot Cost: **$ 70.24**



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
FFF	FST FLR FIN	1464	1.00	1464
BMU	BSMNT	1176	0.15	176
SLB	SLAB	288	0.00	0
DEK	DECK/ENTRANCE	340	0.10	34
ENT	ENTRANCE	20	0.10	2
GLA:	**1,464**	**3,288**		**1,676**

2013 BASE YEAR BUILDING VALUATION

Market Cost New:		**$ 117,722**
Year Built:		**1970**
Condition For Age:	GOOD	**13 %**
Physical:		
Functional:		
Economic:		
Temporary:		
Total Depreciation:		**13 %**
Building Value:		**$ 102,400**

OWNER INFORMATION

BEAUCHER, DAVID W

5 WING ROAD

ALLENSTOWN, NH 03275

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
10/29/2012	3347	0503	Q I	230,000	SANTIAGO,

PICTURE

LISTING HISTORY

06/03/13	JBVE	SALES
07/31/12	BH	NOT AT HOME
12/10/08	SH	INT. INSPECT
08/20/04	RS	MISC REASON

NOTES

YEL; SKYLIGHT, FULL REAR DORM; EST UPDATED KIT COUNTERS; 6/13 NO INFO FR RELATIVE, WANTS HO THERE-EST; CTH STY HT EST; DNPU 2' ENT

EXTRA FEATURES VALUATION

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

MUNICIPAL SOFTWARE BY AVITAR

ALLENSTOWN ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2012	$ 173,500	$ 0	$ 84,200
		Parcel Total:	$ 257,700
2013	**$ 169,100**	**$ 0**	**$ 68,500**
		Parcel Total:	**$ 237,600**

LAND VALUATION

Zone: OSF - OPN SPACE/FRM **Minimum Acreage:** 5.00 **Minimum Frontage:** 150 **Site:** AVERAGE **Driveway:** GRAVEL/HARDPACK **Road:** PAVED

Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
1F RES	2.020 ac	65,550	F	110	100	100	95	100 -- LEVEL	100	68,500	0	N	68,500	
	2.020 ac									68,500			**68,500**	

PICTURE

OWNER

BEAUCHER, DAVID W

5 WING ROAD

ALLENSTOWN, NH 03275

TAXABLE DISTRICTS

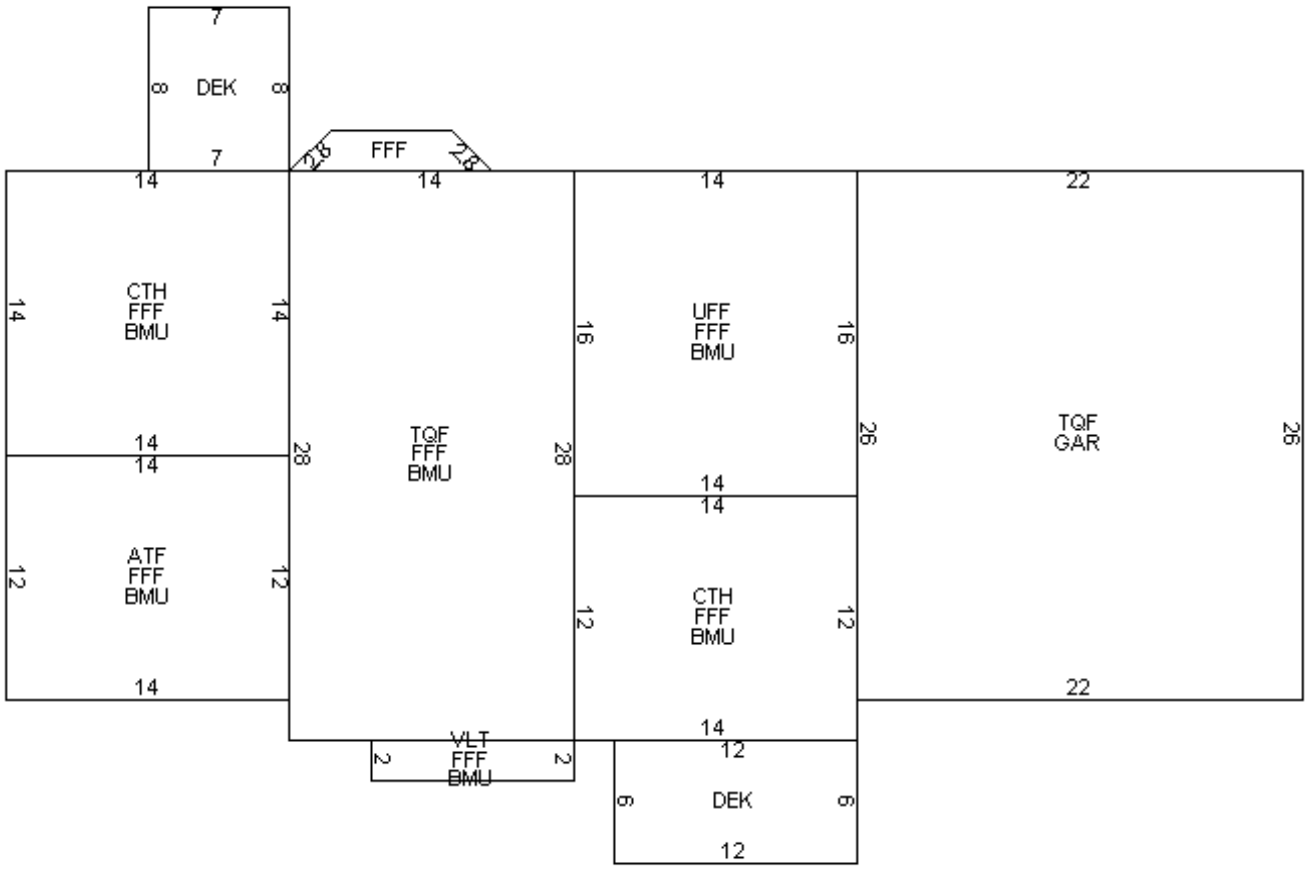
District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes

BUILDING DETAILS

Model: **1.75 STORY CAPE**
Roof: **GABLE OR HIP/ASPHALT**
Ext: **VINYL SIDING**
Int: **DRYWALL**
Floor: **CARPET/HARDWOOD**
Heat: **OIL/FA DUCTED**
Bedrooms: **3** Baths: **2.5** Fixtures: **11**
Extra Kitchens: Fireplaces:
A/C: **Yes 100.00 %** Generators:
Quality: **A1 AVG+10**
Com. Wall:
Size Adj: **0.8695** Base Rate: **RSA 74.00**
Bldg. Rate: **0.9561**
Sq. Foot Cost: **$ 70.75**



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
ATF	ATTIC FINISHED	168	0.25	42
DEK	DECK/ENTRANCE	128	0.10	13
UFF	UPPER FLR FIN	224	1.00	224
VLT	VAULTED	20	0.05	1
FFF	FST FLR FIN	1184	1.00	1184
BMU	BSMNT	1168	0.15	175
CTH	CATHEDRAL	364	0.10	36
TQF	3/4 STRY FIN	964	0.75	723
GAR	GARAGE ATTCHD	572	0.45	257
GLA:	**2,173**	**4,792**		**2,655**

2013 BASE YEAR BUILDING VALUATION

Market Cost New:		**$ 187,841**
Year Built:		**1998**
Condition For Age:	AVERAGE	**10 %**
Physical:		
Functional:		
Economic:		
Temporary:		
Total Depreciation:		**10 %**
Building Value:		**$ 169,100**

OWNER INFORMATION

IRVINE, JAMES & SANDRA
LEAVITT, ROBIN
50-52 MOUNT DELIGHT ROAD

ALLENSTOWN, NH 03275

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
07/08/2013	3396	1604	Q I	285,000	BEAULIEU, SERGE
07/09/2012	3324	1031	U I 37	103,000	CITIMORTGAGE, INC?
09/29/2010	3216	1083	U I 51	139,867	NAPOLITANO,
06/16/2005	2787	1963	Q I	325,000	NAPOLITANO,

PICTURE

LISTING HISTORY

07/25/12	BH	NOT AT HOME
09/03/04	RS	MISC REASON
08/31/04	JP	INT. INSPECT

NOTES

DEBRAH HULL REALTY 603-493-4555; POLE & TARP CARPORT= NV; HOME IN AVG COND; RG5 & AP2 AM; MLS # 4204132 ASKING 159900; MKB-GRANITE/SS/CHERRY

EXTRA FEATURES VALUATION

Feature Type	Units	Lngth x Width	Size Adj	Rate	Cond	Market Value	Notes
SHED-WOOD	154	11 x 14	164	7.00	45	796	
GARAGE-1.5 STY	340	20 x 17	107	26.00	80	7,567	
CARPORT WOOD	360	20 x 18	104	11.00	20	824	
						9,200	

MUNICIPAL SOFTWARE BY AVITAR

ALLENSTOWN ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2012	$ 168,500	$ 8,500	$ 97,100
		Parcel Total: $ 274,100	
2013	**$ 160,600**	**$ 9,200**	**$ 96,000**
		Parcel Total: $ 265,800	

LAND VALUATION

Zone: OSF - OPN SPACE/FRM **Minimum Acreage:** 5.00 **Minimum Frontage:** 150 **Site:** EXCELLENT **Driveway:** GRAVEL/HARDPACK **Road:** PAVED

Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
2F RES	5.000 ac	73,000	G	120	115	100	95	95 -- MILD	100	90,900	0	N	90,900	PONDFR/BROOK REAR
2F RES	2.150 ac	x 2,500	X	99				95 -- MILD	100	5,100	0	N	5,100	
	7.150 ac									96,000			**96,000**	

PICTURE

OWNER

IRVINE, JAMES & SANDRA
LEAVITT, ROBIN
50-52 MOUNT DELIGHT ROAD

ALLENSTOWN, NH 03275

TAXABLE DISTRICTS

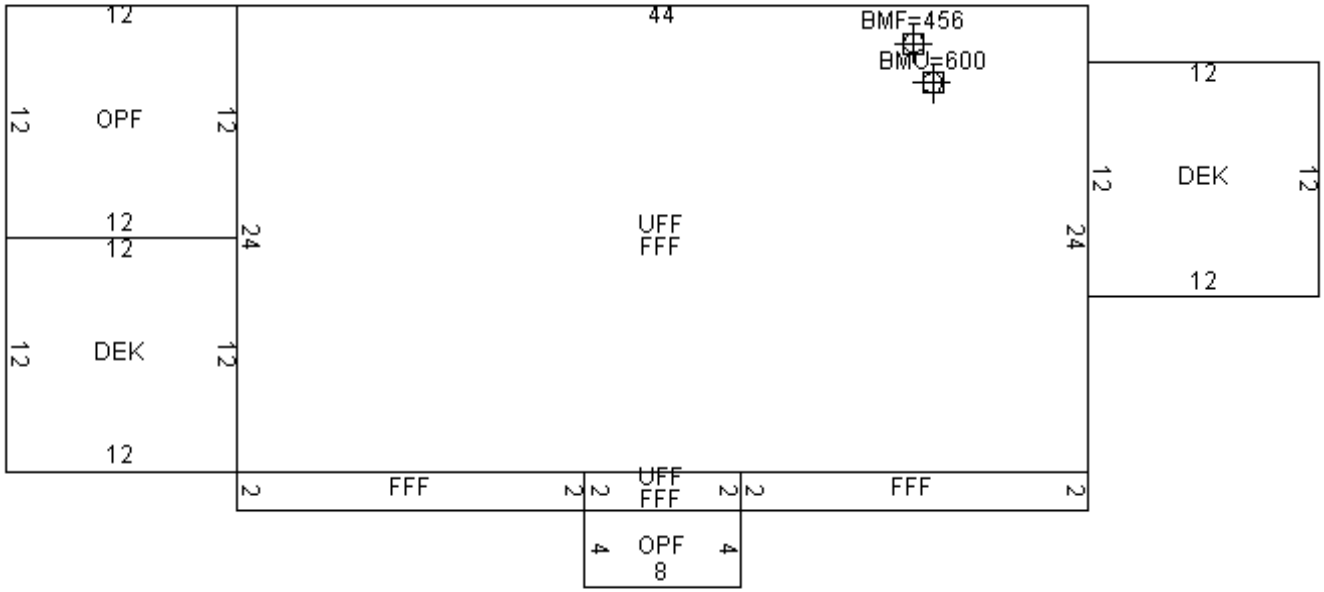
District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes

BUILDING DETAILS

Model: **2.00 STORY DUPLEX**
Roof: **GABLE OR HIP/ASPHALT**
Ext: **VINYL SIDING**
Int: **DRYWALL**
Floor: **HARDWOOD**
Heat: **GAS/FA DUCTED**
Bedrooms: **4** Baths: **2.0** Fixtures: **8**
Extra Kitchens: **1** Fireplaces:
A/C: **No** Generators:
Quality: **A1 AVG+10**
Com. Wall:
Size Adj: **0.8789** Base Rate: **RSA 74.00**
Bldg. Rate: **0.9378**
Sq. Foot Cost: **$ 69.40**



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
UFF	UPPER FLR FIN	1072	1.00	1072
FFF	FST FLR FIN	1144	1.00	1144
DEK	DECK/ENTRANCE	288	0.10	29
OPF	OPEN PORCH FIN	176	0.25	44
BMF	BSMNT FINISHED	456	0.30	137
BMU	BSMNT	600	0.15	90
GLA:	**2,216**	**3,736**		**2,516**

2013 BASE YEAR BUILDING VALUATION

Market Cost New:		**$ 174,610**
Year Built:		**1988**
Condition For Age:	VERY GOOD	**8 %**
Physical:		
Functional:		
Economic:		
Temporary:		
Total Depreciation:		**8 %**
Building Value:		**$ 160,600**

OWNER INFORMATION

PERDUE, RUSSELL S.

349 DEERFIELD ROAD

ALLENSTOWN, NH 03275

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
03/25/2013	3375	1699	Q I	214,000	CHASE, KENNETH A.?

PICTURE

LISTING HISTORY

06/03/13	JBVM	SALES
07/27/12	BH	NOT AT HOME
08/24/04	RS	MISC REASON

NOTES

GRY; DOG/FENCE; POSTED NO TRESPASSING / WOB/ ESTIMATE= RS1; FS AP $189,000; 6/13 NOH; DNPU HOT TUB; WALKOUT BSMT; INT WALLS & FLRS EST;

EXTRA FEATURES VALUATION

Feature Type	Units	Lngth x Width	Size Adj	Rate	Cond	Market Value	Notes
SHED-METAL	80	8 x 10	260	5.00	15	156	
SHED-METAL	80	8 x 10	260	5.00	20	208	
SHED-WOOD	192	12 x 16	143	7.00	90	1,730	
DECK	100	10 x 10	220	7.00	80	1,232	EST, FENCE/DOG
						3,300	

MUNICIPAL SOFTWARE BY AVITAR

ALLENSTOWN ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2012	$ 166,200	$ 3,600	$ 82,400
		Parcel Total: $ 252,200	
2013	**$ 149,700**	**$ 3,300**	**$ 67,000**
		Parcel Total: $ 220,000	

LAND VALUATION

Zone: OSF - OPN SPACE/FRM **Minimum Acreage:** 5.00 **Minimum Frontage:** 150 **Site:** AVERAGE **Driveway:** GRAVEL/HARDPACK **Road:** PAVED

Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
1F RES	2.800 ac	67,500	F	110	100	100	95	95 -- MILD	100	67,000	0	N	67,000	
	2.800 ac									67,000			**67,000**	

PICTURE

OWNER

PERDUE, RUSSELL S.

349 DEERFIELD ROAD

ALLENSTOWN, NH 03275

TAXABLE DISTRICTS

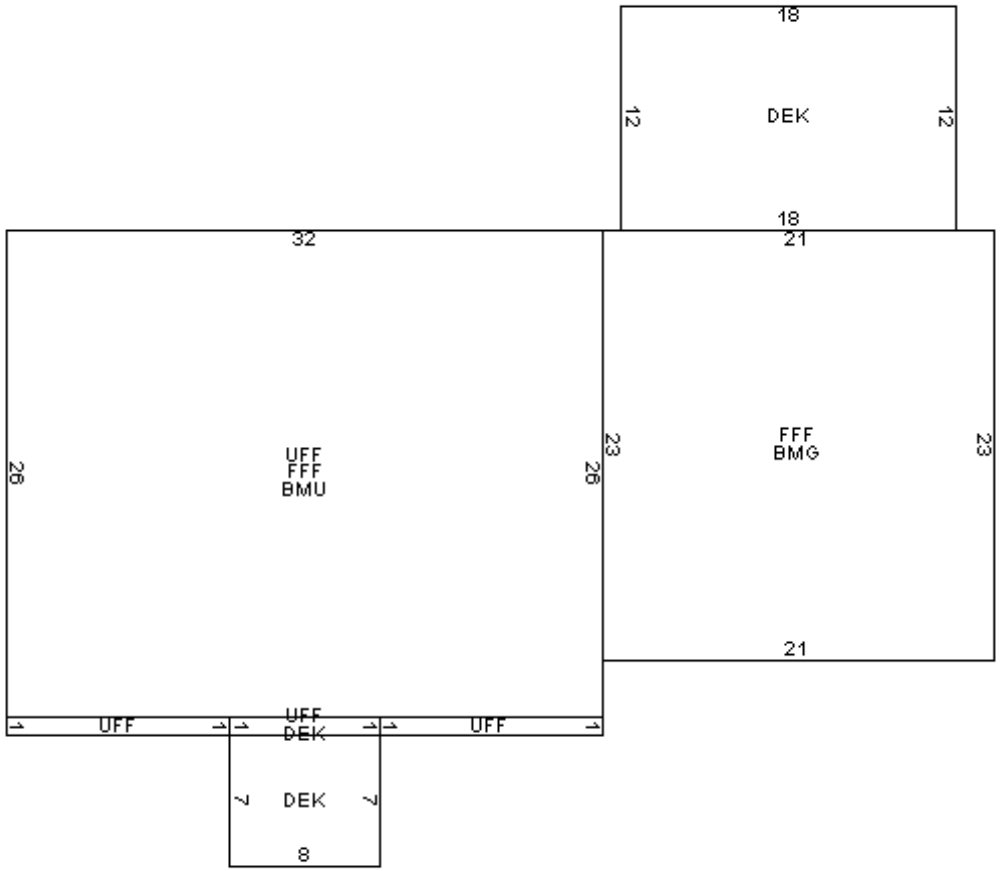
District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes

BUILDING DETAILS

Model: **2.00 STORY GARRISON**
Roof: **GABLE OR HIP/ASPHALT**
Ext: **CLAP BOARD**
Int: **DRYWALL**
Floor: **CARPET/HARDWOOD**
Heat: **OIL/HOT WATER**
Bedrooms: **3** Baths: **2.0** Fixtures: **8**
Extra Kitchens: Fireplaces: **1**
A/C: **No** Generators:
Quality: **A1 AVG+10**
Com. Wall:
Size Adj: **0.8853** Base Rate: **RSA 74.00**
Bldg. Rate: **0.9257**
Sq. Foot Cost: **$ 68.50**



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
UFF	UPPER FLR FIN	864	1.00	864
FFF	FST FLR FIN	1315	1.00	1315
BMU	BSMNT	832	0.15	125
BMG	BASEMENT	483	0.20	97
DEK	DECK/ENTRANCE	280	0.10	28
GLA:	**2,179**	**3,774**		**2,429**

2013 BASE YEAR BUILDING VALUATION

Market Cost New:		**$ 166,387**
Year Built:		**1987**
Condition For Age:	GOOD	**10 %**
Physical:		
Functional:		
Economic:		
Temporary:		
Total Depreciation:		**10 %**
Building Value:		**$ 149,700**

OWNER INFORMATION

ROBINSON, WILBUR
ROBINSON, KATHERINE
18 WOODLAWN DRIVE

ALLENSTOWN, NH 03275

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
01/02/2013	3360	1651	Q I	21,533	MOORE, ANNMARIE?
05/07/2004	2653	1326	Q I	32,000	TURGEON, DAVID?

PICTURE

LISTING HISTORY

06/04/13	JBVL	SALES
07/16/12	TC	NOT AT HOME

NOTES

GRY; BEAR BROOK GARDENS I; PITCHED ROOF; 6-27-05 EXT NEWER WINDOWS, SIDING & ROOF=GOOD COND; & AV GRADE/JP; ROOF, SIDING-AVG; WINDW-AVG-GD; EXT AVG FOR AGE; SHED FAIR; 6/13 PU FPL, SHED IS BEING REPAIRED FR TREE DAMAGE CK14 FOR COND; INT HAS SOME UPDATES;

EXTRA FEATURES VALUATION

Feature Type	Units	Lngth x Width	Size Adj	Rate	Cond	Market Value	Notes
SHED-WOOD	110	11 x 10	205	7.00	30	474	UC
						500	

MUNICIPAL SOFTWARE BY AVITAR

ALLENSTOWN ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2012	$ 30,200	$ 400	$ 0
		Parcel Total: $ 30,600	
2013	**$ 19,100**	**$ 500**	**$ 0**
		Parcel Total: $ 19,600	

LAND VALUATION

Zone: OSF - OPN SPACE/FRM **Minimum Acreage:** 5.00 **Minimum Frontage:** 150 **Site:** **Driveway:** **Road:**

Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
1F RES	0		E											
	0 ac													

PICTURE

OWNER

ROBINSON, WILBUR
ROBINSON, KATHERINE
18 WOODLAWN DRIVE

ALLENSTOWN, NH 03275

TAXABLE DISTRICTS

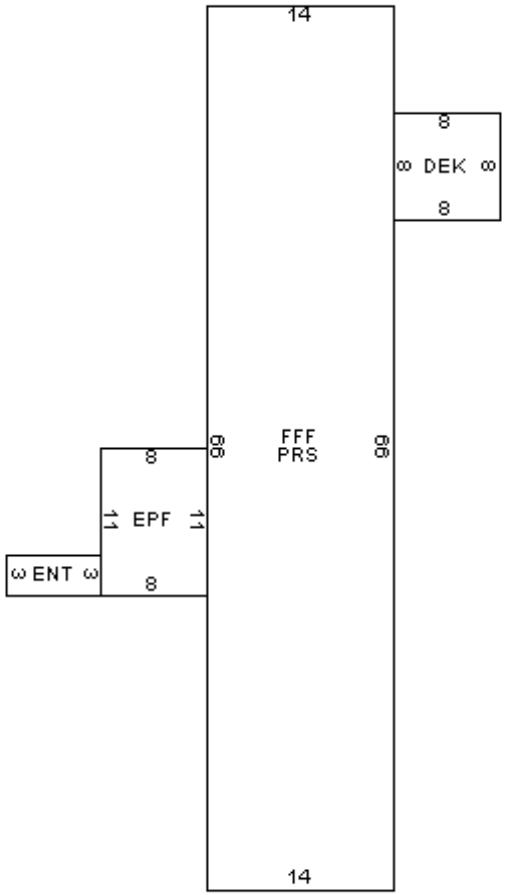
District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes

BUILDING DETAILS

Model: **1.00 STORY MOBILE HOM**
Roof: **GABLE OR HIP/METAL/TIN**
Ext: **VINYL SIDING**
Int: **DRYWALL**
Floor: **CARPET/LINOLEUM OR SIM**
Heat: **GAS/FA DUCTED**
Bedrooms: **3** Baths: **1.0** Fixtures: **3**
Extra Kitchens: Fireplaces: **1**
A/C: **No** Generators:
Quality: **A0 AVG**
Com. Wall:
Size Adj: **0.9532** Base Rate: **MHS 44.00**
Bldg. Rate: **0.9151**
Sq. Foot Cost: **$ 40.26**



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
FFF	FST FLR FIN	924	1.00	924
PRS	PIERS	924	-0.05	-46
EPF	ENCLSD PORCH	88	0.70	62
DEK	DECK/ENTRANCE	64	0.10	6
ENT	ENTRANCE	21	0.10	2
GLA:	**924**	**2,021**		**948**

2013 BASE YEAR BUILDING VALUATION

Market Cost New:		**$ 38,166**
Year Built:		**1981**
Condition For Age:	GOOD	**50 %**
Physical:		
Functional:		
Economic:		
Temporary:		
Total Depreciation:		**50 %**
Building Value:		**$ 19,100**

OWNER INFORMATION

STANLEY, MICHAEL
STANLEY, KRISTINE
1 LAUREL AVENUE

ALLENSTOWN, NH 03275

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
08/02/2013	3402	1345	Q I	13,533	POISSON, MAURICE
09/30/2002	2407	1975	U I 99		??

PICTURE

LISTING HISTORY

07/30/12 TC NOT AT HOME

NOTES

BEAR BROOK GARDENS I; PEAKED MTL ROOF, NEW SIDING, WINDOWS; SLIGHTLY PITCHED ROOF-AVG; SIDING-AVG; MIX WINDWS, AVG COND;

EXTRA FEATURES VALUATION

Feature Type	Units	Lngth x Width	Size Adj	Rate	Cond	Market Value	Notes
SHED-WOOD	40	8 x 5	400	7.00	20	224	
SHED-WOOD	100	10 x 10	220	7.00	80	1,232	
						1,500	

MUNICIPAL SOFTWARE BY AVITAR

ALLENSTOWN ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2012	$ 25,400	$ 1,300	$ 0
		Parcel Total: $ 26,700	
2013	**$ 10,700**	**$ 1,500**	**$ 0**
		Parcel Total: $ 12,200	

LAND VALUATION

Zone: OSF - OPN SPACE/FRM **Minimum Acreage:** 5.00 **Minimum Frontage:** 150 **Site:** **Driveway:** **Road:**

Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
1F RES	0		E											
	0 ac													

PICTURE

OWNER

STANLEY, MICHAEL
STANLEY, KRISTINE
1 LAUREL AVENUE

ALLENSTOWN, NH 03275

TAXABLE DISTRICTS

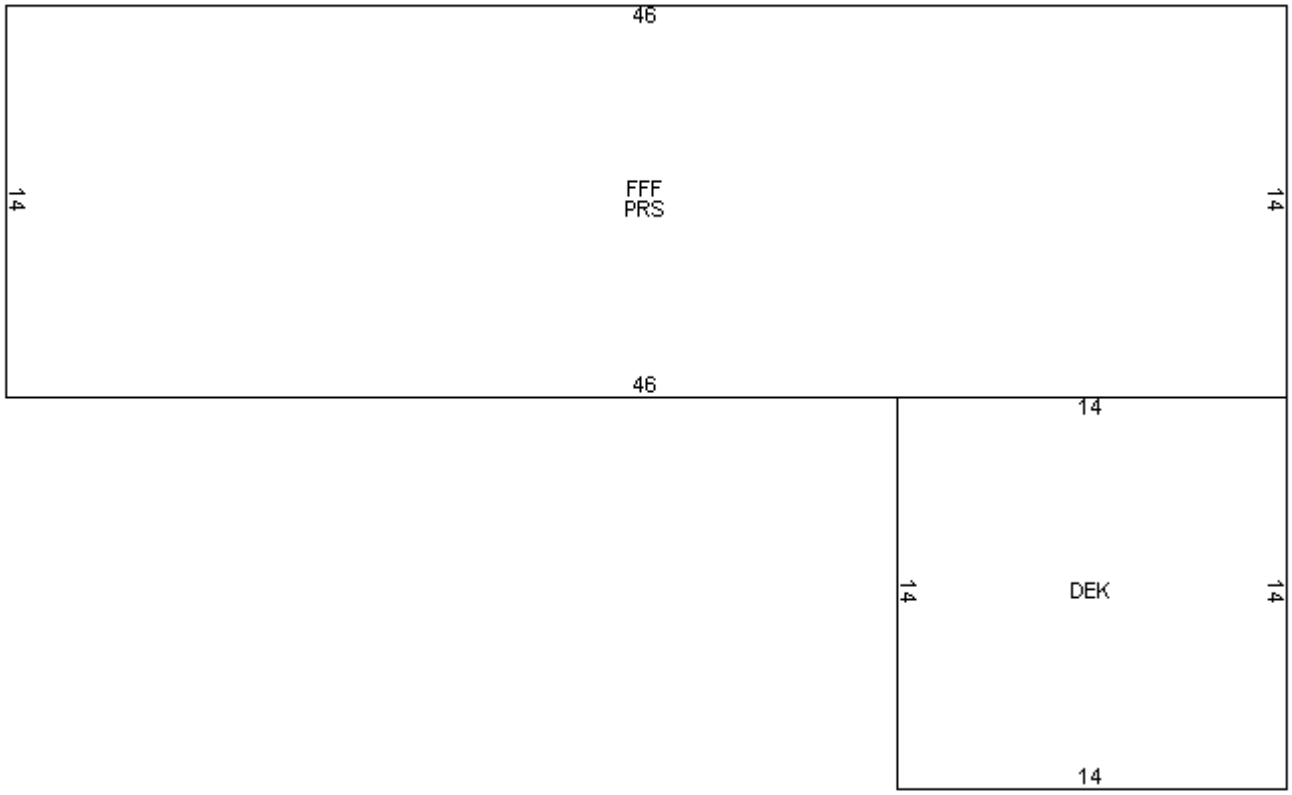
District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes

BUILDING DETAILS

Model: **1.00 STORY MOBILE HOM**
Roof: **GABLE OR HIP/METAL/TIN**
Ext: **VINYL SIDING**
Int: **UNSPECIFIED**
Floor: **UNSPECIFIED**
Heat: **OIL/FA DUCTED**
Bedrooms: **2** Baths: **2.0** Fixtures: **8**
Extra Kitchens: Fireplaces:
A/C: **No** Generators:
Quality: **A0 AVG**
Com. Wall:
Size Adj: **1.0797** Base Rate: **MHS 44.00**
Bldg. Rate: **1.0365**
Sq. Foot Cost: **$ 45.61**



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
FFF	FST FLR FIN	644	1.00	644
PRS	PIERS	644	-0.05	-32
DEK	DECK/ENTRANCE	196	0.10	20
GLA:	**644**	**1,484**		**632**

2013 BASE YEAR BUILDING VALUATION

Market Cost New:		**$ 28,826**
Year Built:		**1982**
Condition For Age:	AVERAGE	**63 %**
Physical:		
Functional:		
Economic:		
Temporary:		
Total Depreciation:		**63 %**
Building Value:		**$ 10,700**

OWNER INFORMATION

BOWSER, JOANNE

21 EDGEWOOD DRIVE

ALLENSTOWN, NH 03275

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
01/14/2013	3362	1760	Q I	20,000	SENESCHAL, GARY?
04/14/2008	3059	0183	U I 37	7,333	JONES, ERIC D.?
04/14/2008	3059	0186	Q I	42,333	AFFORDABLE HOMES
10/31/2001	2307	1978	Q I	22,500	WOOD, STEPHEN E.?

PICTURE

LISTING HISTORY

06/04/13	JBVL	SALES
07/30/12	TC	NOT AT HOME
07/17/09	RS	INT. INSPECT

NOTES

LT BLUE; BEAR BROOK GARDENS I; 2X3 SHED = NV; FOR SALE BY OWNER; 6-28-05 EXT COND & GRADE AV FOR MH/JP; CYC = NEW METAL ROOF, WINDOWS & SIDING, ADDED 10X12 SHED; AND ADJ SIZE OF MH - TJ; 7/09 ALL ORIGINAL AVERAGE COND. R.S.; PITCHED MEAL ROOF-AVG/GD; SIDING-AVG; ORIG-WINDW; WOOD DECK LEANING AWAY FROM HOME; 6/13 NO UPDATES; 1 BDRM VY SM;

EXTRA FEATURES VALUATION

Feature Type	Units	Lngth x Width	Size Adj	Rate	Cond	Market Value	Notes
SHED-METAL	120	12 x 10	193	5.00	40	463	
SHED-WOOD	55	5 x 11	351	7.00	60	811	ATT HSE
						1,300	

MUNICIPAL SOFTWARE BY AVITAR

ALLENSTOWN ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

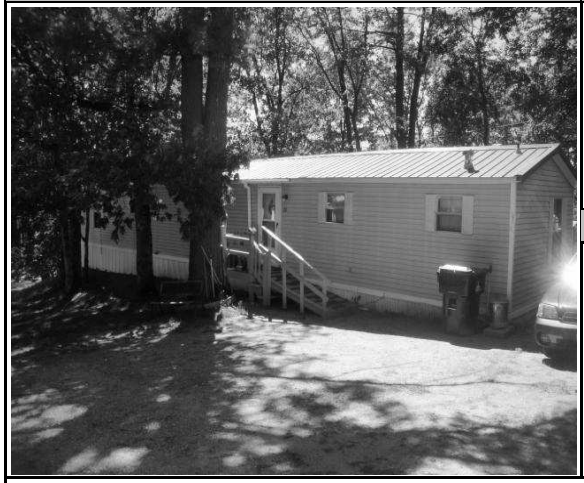
Year	Building	Features	Land
2012	$ 32,900	$ 500	$ 0
		Parcel Total: $ 33,400	
2013	**$ 19,100**	**$ 1,300**	**$ 0**
		Parcel Total: $ 20,400	

LAND VALUATION

Zone: OSF - OPN SPACE/FRM **Minimum Acreage:** 5.00 **Minimum Frontage:** 150 **Site:** **Driveway:** **Road:**

Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
1F RES	0		E											
	0 ac													

PICTURE



OWNER

BOWSER, JOANNE

21 EDGEWOOD DRIVE

ALLENSTOWN, NH 03275

TAXABLE DISTRICTS

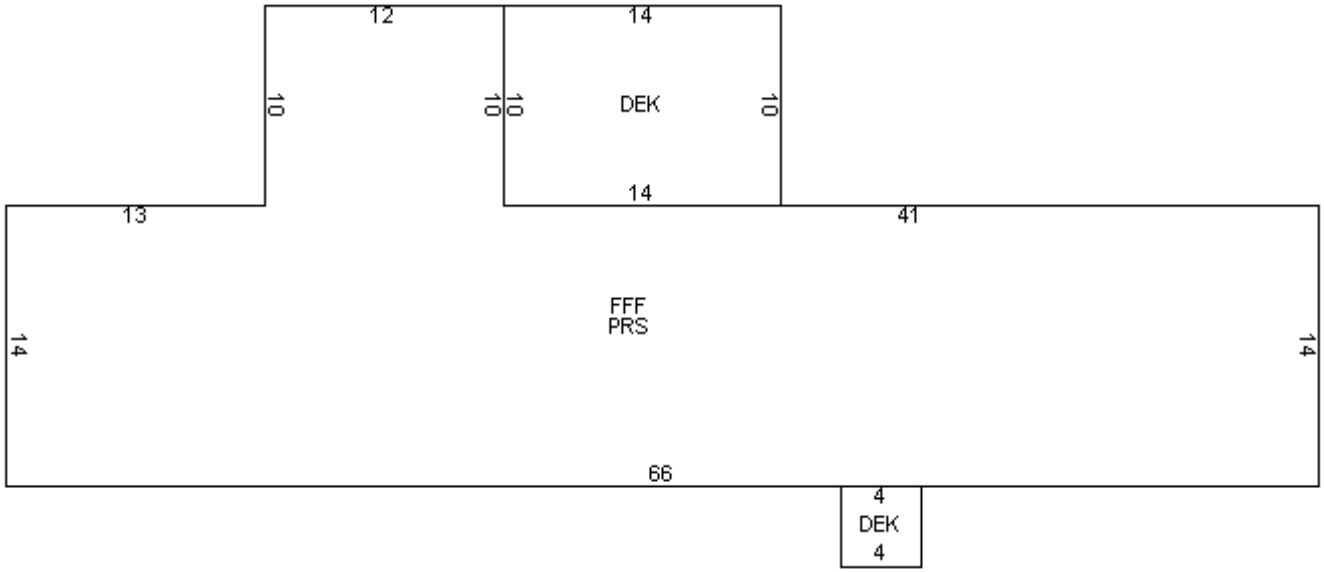
District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes

BUILDING DETAILS

Model: **1.00 STORY MOBILE HOM**
Roof: **GABLE OR HIP/PREFAB METALS**
Ext: **VINYL SIDING**
Int: **WALL BOARD**
Floor: **CARPET/PERGO**
Heat: **OIL/FA DUCTED**
Bedrooms: **3** Baths: **2.0** Fixtures: **6**
Extra Kitchens: Fireplaces:
A/C: **No** Generators:
Quality: **A0 AVG**
Com. Wall:
Size Adj: **0.9381** Base Rate: **MHS 44.00**
Bldg. Rate: **0.8631**
Sq. Foot Cost: **$ 37.97**



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
FFF	FST FLR FIN	1044	1.00	1044
PRS	PIERS	1044	-0.05	-52
DEK	DECK/ENTRANCE	156	0.10	16
GLA:	**1,044**	**2,244**		**1,008**

2013 BASE YEAR BUILDING VALUATION

Market Cost New:		**$ 38,274**
Year Built:		**1985**
Condition For Age:	GOOD	**50 %**
Physical:		
Functional:		
Economic:		
Temporary:		
Total Depreciation:		**50 %**
Building Value:		**$ 19,100**

OWNER INFORMATION

LAVIGNE II, HAROLD B.
LAVIGNE, KATHERINE M
6 MONROE AVENUE

ALLENSTOWN, NH 03275

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
10/24/2012	3346	0610	Q I	28,000	DUTTON, CRAIG R,?
03/24/2006	2876	1025	Q I	35,000	LANOUETTE, WENDY

PICTURE

LISTING HISTORY

06/04/13	JBVM	SALES
12/10/08	SH	INT. INSPECT
09/04/08	RB	NOT AT HOME

NOTES

GRY; EXT COND & GRADE AV; FRIEND ONLY/MEASURE ONLY NO ENTR; PERMIT 11/8/00; C/O ISSUED 11/30/00; 4/6/07 911 CHANGE/PREV ADD 105 MONROE AVENUE/PST; FLRS- PERGO, VINYL & CPT; 6/13 NOH; PU SHED; LACKS SIDING=COND; CK14 FOR FIN SHED; INT WALLS & FLRS EST; 2X6 CONST

EXTRA FEATURES VALUATION

Feature Type	Units	Lngth x Width	Size Adj	Rate	Cond	Market Value	Notes
SHED-WOOD	120	12 x 10	193	7.00	80	1,297	CNOTES
						1,300	

MUNICIPAL SOFTWARE BY AVITAR

ALLENSTOWN ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

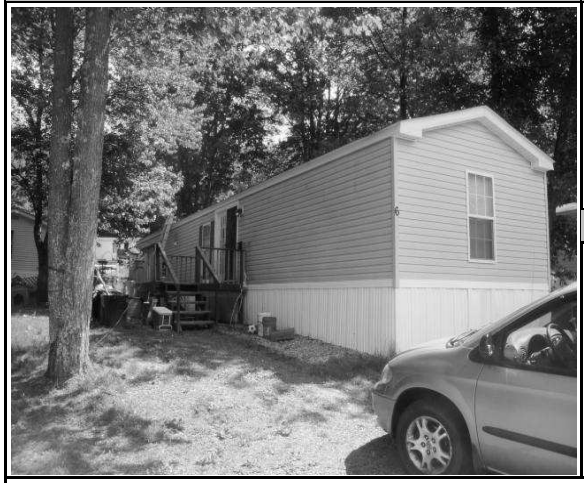
Year	Building	Features	Land
2012	$ 25,200	$ 0	$ 0
		Parcel Total: $ 25,200	
2013	**$ 24,200**	**$ 1,300**	**$ 0**
		Parcel Total: $ 25,500	

LAND VALUATION

Zone: OSF - OPN SPACE/FRM **Minimum Acreage:** 5.00 **Minimum Frontage:** 150 **Site:** **Driveway:** **Road:**

Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
1F RES	0		E											
	0 ac													

PICTURE



OWNER

LAVIGNE II, HAROLD B.
LAVIGNE, KATHERINE M
6 MONROE AVENUE

ALLENSTOWN, NH 03275

TAXABLE DISTRICTS

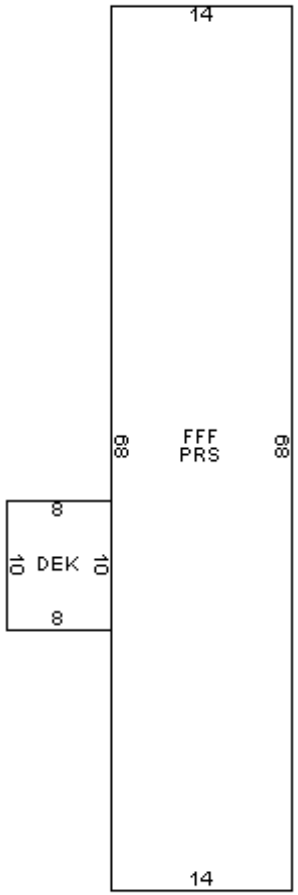
District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes

BUILDING DETAILS

Model: **1.00 STORY MOBILE HOM**
Roof: **GABLE OR HIP/ASPHALT**
Ext: **VINYL SIDING**
Int: **WALL BOARD**
Floor: **CARPET/LINOLEUM OR SIM**
Heat: **GAS/FA DUCTED**
Bedrooms: **3** Baths: **2.0** Fixtures: **8**
Extra Kitchens: Fireplaces:
A/C: **No** Generators:
Quality: **A0 AVG**
Com. Wall:
Size Adj: **0.9632** Base Rate: **MHS 44.00**
Bldg. Rate: **0.8861**
Sq. Foot Cost: **$ 38.99**



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
FFF	FST FLR FIN	952	1.00	952
PRS	PIERS	952	-0.05	-48
DEK	DECK/ENTRANCE	80	0.10	8
GLA:	**952**	**1,984**		**912**

2013 BASE YEAR BUILDING VALUATION

Market Cost New:		**$ 35,559**
Year Built:		**2000**
Condition For Age:	GOOD	**32 %**
Physical:		
Functional:		
Economic:		
Temporary:		
Total Depreciation:		**32 %**
Building Value:		**$ 24,200**

OWNER INFORMATION

HARTMANN, PAUL J.

4 MONROE AVENUE

ALLENSTOWN, NH 03275

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
04/01/2013	3377	0261	Q I	22,000	????
07/26/2007	3006	0079	Q I	35,000	MARTIN, SHANNON

PICTURE

LISTING HISTORY

06/04/13	JBVM	
03/18/10	BL	NOT AT HOME
07/15/04	JP	INT. INSPECT

NOTES

TAN; AVE//-PST; EXT, SIDING, WINDOWS, ROOF AVG FOR AGE; 6/13 INFO OUTSIDE; DNVI HO BUSY; PU EXPANDED DEK; DNPU METAL TEMP STAIRS; 2X6 CONST

EXTRA FEATURES VALUATION

Feature Type	Units	Lngth x Width	Size Adj	Rate	Cond	Market Value	Notes
SHED-WOOD	64	8 x 8	310	7.00	70	972	
						1,000	

MUNICIPAL SOFTWARE BY AVITAR

ALLENSTOWN ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2012	$ 18,400	$ 700	$ 0
		Parcel Total: $ 19,100	
2013	**$ 19,000**	**$ 1,000**	**$ 0**
		Parcel Total: $ 20,000	

LAND VALUATION

Zone: OSF - OPN SPACE/FRM **Minimum Acreage:** 5.00 **Minimum Frontage:** 150 **Site:** **Driveway:** **Road:**

Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
1F RES	0		E											
	0 ac													

PICTURE

OWNER

HARTMANN, PAUL J.

4 MONROE AVENUE

ALLENSTOWN, NH 03275

TAXABLE DISTRICTS

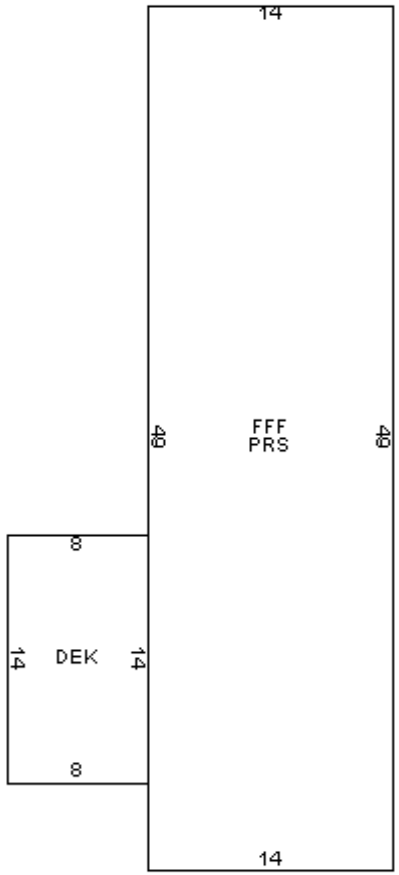
District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes

BUILDING DETAILS

Model: **1.00 STORY MOBILE HOM**
Roof: **GABLE OR HIP/ASPHALT**
Ext: **VINYL SIDING**
Int: **WALL BOARD**
Floor: **CARPET/LINOLEUM OR SIM**
Heat: **GAS/FA DUCTED**
Bedrooms: **2** Baths: **1.0** Fixtures: **5**
Extra Kitchens: Fireplaces:
A/C: **No** Generators:
Quality: **A0 AVG**
Com. Wall:
Size Adj: **1.0620** Base Rate: **MHS 44.00**
Bldg. Rate: **0.9558**
Sq. Foot Cost: **$ 42.06**



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
FFF	FST FLR FIN	686	1.00	686
PRS	PIERS	686	-0.05	-34
DEK	DECK/ENTRANCE	112	0.10	11
GLA:	**686**	**1,484**		**663**

2013 BASE YEAR BUILDING VALUATION

Market Cost New:		**$ 27,886**
Year Built:		**2001**
Condition For Age:	GOOD	**32 %**
Physical:		
Functional:		
Economic:		
Temporary:		
Total Depreciation:		**32 %**
Building Value:		**$ 19,000**

OWNER INFORMATION

BROWN, DAWN M.

1 JACKSON AVENUE

ALLENSTOWN, NH 03275

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
02/26/2013	3370	1777	Q I	22,000	PRATTE DARLENE D?
11/02/2009	3162	1739	U I 25	18,533	WHITE, JOHN F.?

PICTURE

LISTING HISTORY

06/04/13	JBVM	SALES
03/19/10	TC	NOT AT HOME
07/14/04	JP	NOT AT HOME

NOTES

TAN; EXT COND & GRADE AVE// JP; 4/6/07 911 CHANGE/PREV ADD 160 JACKSON AVENUE-PST; 2009PU = 100% COMPLETE ON WDK / TJ; SIDING & ROOF = AVG; CORNER LOT, AVG COND FOR YR BLT, HOME TAKEN CARE OF; 18K SALE NOT VALID PARK SALE PER MANAGER R.S.; 6/13 NOH; INT WALLS & FLRS EST;

EXTRA FEATURES VALUATION

Feature Type	Units	Lngth x Width	Size Adj	Rate	Cond	Market Value	Notes
SHED-WOOD	100	10 x 10	220	7.00	40	616	
						600	

MUNICIPAL SOFTWARE BY AVITAR

ALLENSTOWN ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2012	$ 20,800	$ 300	$ 0
		Parcel Total: $ 21,100	
2013	**$ 22,700**	**$ 600**	**$ 0**
		Parcel Total: $ 23,300	

LAND VALUATION

Zone: OSF - OPN SPACE/FRM **Minimum Acreage:** 5.00 **Minimum Frontage:** 150 **Site:** **Driveway:** **Road:**

Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
1F RES	0		E											
	0 ac													

PICTURE

OWNER

BROWN, DAWN M.

1 JACKSON AVENUE

ALLENSTOWN, NH 03275

TAXABLE DISTRICTS

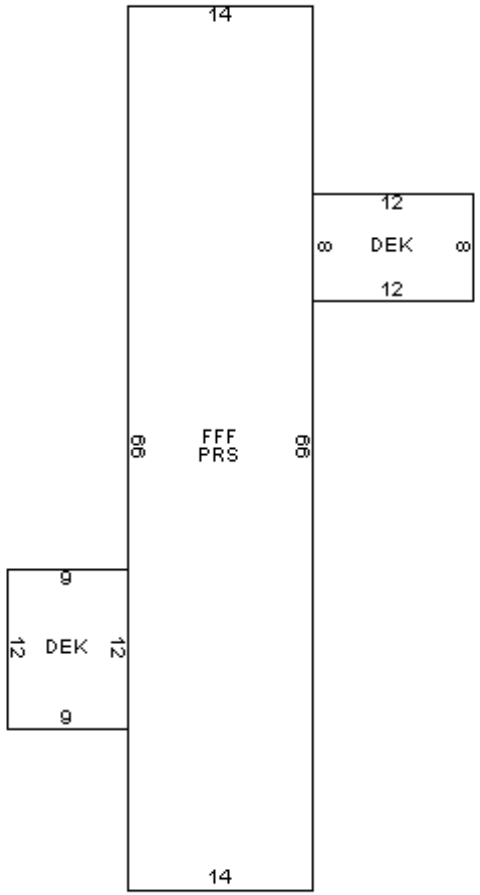
District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes

BUILDING DETAILS

Model:	**1.00 STORY MOBILE HOM**				
Roof:	**GABLE OR HIP/ASPHALT**				
Ext:	**VINYL SIDING**				
Int:	**PLYWOOD PANEL/WALL BOARD**				
Floor:	**CARPET/LINOLEUM OR SIM**				
Heat:	**OIL/FA DUCTED**				
Bedrooms:	**2**	Baths:	**1.0**	Fixtures:	**5**
		Extra Kitchens:		Fireplaces:	
A/C:	**No**			Generators:	
Quality:	**A0 AVG**				
Com. Wall:					
Size Adj:	**0.9673**			Base Rate:	**MHS 44.00**
				Bldg. Rate:	**0.8996**
				Sq. Foot Cost:	**$ 39.58**



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
FFF	FST FLR FIN	924	1.00	924
PRS	PIERS	924	-0.05	-46
DEK	DECK/ENTRANCE	204	0.10	20
GLA:	**924**	**2,052**		**898**

2013 BASE YEAR BUILDING VALUATION

Market Cost New:		**$ 35,543**
Year Built:		**1981**
Condition For Age:	VERY GOOD	**36 %**
Physical:		
Functional:		
Economic:		
Temporary:		
Total Depreciation:		**36 %**
Building Value:		**$ 22,700**

OWNER INFORMATION

PATTEN, ROBIN L.

13 REAGAN CIRCLE

ALLENSTOWN, NH 03275

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
08/30/2013	3407	1889	Q I	18,000	LOMBARD, RICHARD
03/20/1985	1504	0130	U I 99		??

PICTURE

LISTING HISTORY

09/05/08	RB	NOT AT HOME
07/14/04	JP	INT. INSPECT

NOTES

EXT & INT AVE COND & GRADE//JP; SOME STAINS IN CELING/FLAT ROOF/BATHROOM SINKS UPGRADED; FURNACE 1999 & HOTWATER HEATER/NEW FLOORS; 7/13 AP $18,900

EXTRA FEATURES VALUATION

Feature Type	Units	Lngth x Width	Size Adj	Rate	Cond	Market Value	Notes
SHED-WOOD	32	8 x 4	400	7.00	10	90	
						100	

MUNICIPAL SOFTWARE BY AVITAR

ALLENSTOWN ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

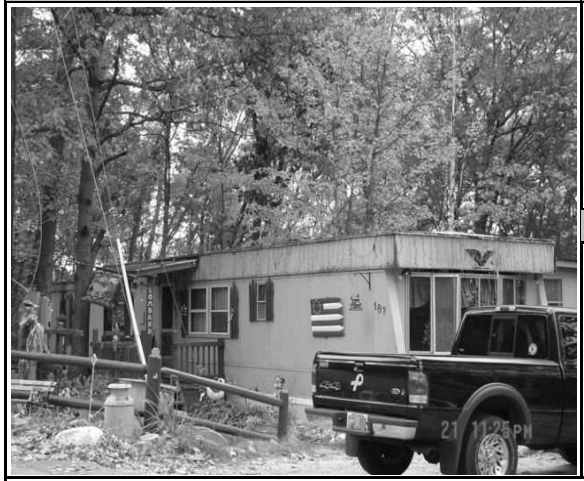
Year	Building	Features	Land
2012	$ 21,200	$ 100	$ 0
		Parcel Total: $ 21,300	
2013	**$ 18,300**	**$ 100**	**$ 0**
		Parcel Total: $ 18,400	

LAND VALUATION

Zone: OSF - OPN SPACE/FRM **Minimum Acreage:** 5.00 **Minimum Frontage:** 150 **Site:** **Driveway:** **Road:**

Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
1F RES	0		E											
	0 ac													

PICTURE



OWNER

PATTEN, ROBIN L.

13 REAGAN CIRCLE

ALLENSTOWN, NH 03275

TAXABLE DISTRICTS

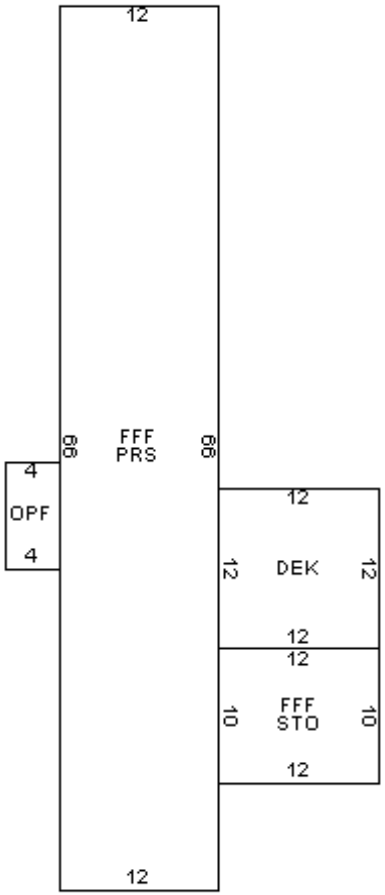
District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes

BUILDING DETAILS

Model: **1.00 STORY MOBILE HOM**
Roof: **FLAT/ROLLED/COMPO**
Ext: **PREFIN METAL/AVERAGE**
Int: **UNSPECIFIED**
Floor: **UNSPECIFIED**
Heat: **GAS/FA DUCTED**
Bedrooms: **2** Baths: **2.0** Fixtures: **8**
Extra Kitchens: Fireplaces:
A/C: **No** Generators:
Quality: **B1 AVE-10**
Com. Wall:
Size Adj: **0.9597** Base Rate: **MHS 44.00**
Bldg. Rate: **0.8205**
Sq. Foot Cost: **$ 36.10**



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
FFF	FST FLR FIN	912	1.00	912
PRS	PIERS	792	-0.05	-40
DEK	DECK/ENTRANCE	144	0.10	14
OPF	OPEN PORCH FIN	32	0.25	8
STO	STORAGE AREA	120	0.25	30
GLA:	**912**	**2,000**		**924**

2013 BASE YEAR BUILDING VALUATION

Market Cost New:		**$ 33,356**
Year Built:		**1972**
Condition For Age:	VERY GOOD	**45 %**
Physical:		
Functional:		
Economic:		
Temporary:		
Total Depreciation:		**45 %**
Building Value:		**$ 18,300**

OWNER INFORMATION

O'CONNOR, EDWARD M.

27 BROOKSIDE TERRACE

ALLENSTOWN, NH 03275

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
12/07/2012	3355	0536	Q I	12,533	BAILEY, AGNES?

PICTURE

LISTING HISTORY

06/04/13	JBVM	SALES
05/16/03	CC	INT. INSPECT

NOTES

WHT; 1 BEDROOM IS VERY SMALL.; 4/6/07 911 CHANGE/PREV ADD 1A BROOKSIDE TER-PST; 6/13 NOH; PU SHED, LT, OPF; DNPU 1 SHED-NV; FIX HSE MEAS; TOPO SLOPES TO RIVER FR HSE;

EXTRA FEATURES VALUATION

Feature Type	Units	Lngth x Width	Size Adj	Rate	Cond	Market Value	Notes
LEAN-TO	40	10 x 4	400	4.00	50	320	ATT HSE
SHED-WOOD	96	8 x 12	227	7.00	35	534	REAR OF HSE
SHED-WOOD	48	8 x 6	393	7.00	30	396	FRNT OF HSE
						1,300	

MUNICIPAL SOFTWARE BY AVITAR

ALLENSTOWN ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

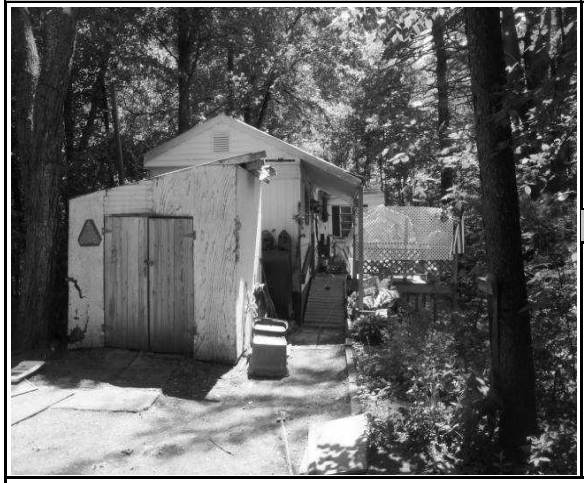
Year	Building	Features	Land
2012	$ 14,200	$ 300	$ 0
		Parcel Total: $ 14,500	
2013	**$ 11,200**	**$ 1,300**	**$ 0**
		Parcel Total: $ 12,500	

LAND VALUATION

Zone: IND - INDUSTRIAL **Minimum Acreage:** 1.00 **Minimum Frontage:** 150 **Site:** **Driveway:** **Road:**

Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
1F RES	0		E											
	0 ac													

PICTURE



OWNER

O'CONNOR, EDWARD M.

27 BROOKSIDE TERRACE

ALLENSTOWN, NH 03275

TAXABLE DISTRICTS

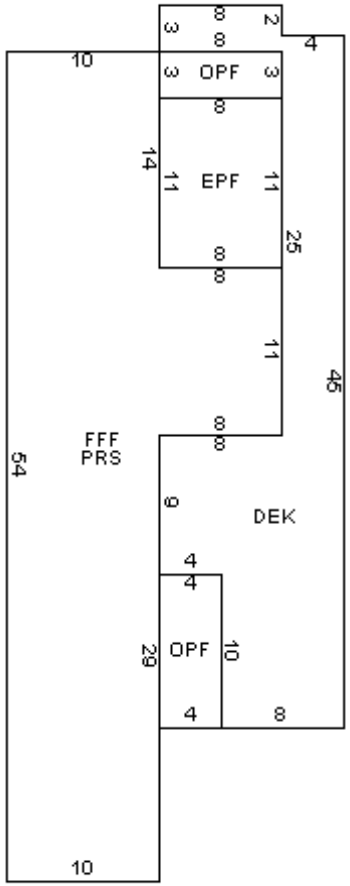
District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes

BUILDING DETAILS

Model: **1.00 STORY MOBILE HOM**
Roof: **GABLE OR HIP/PREFAB METALS**
Ext: **ALUM SIDING/PREFIN METAL**
Int: **PLYWOOD PANEL**
Floor: **CARPET/LINOLEUM OR SIM**
Heat: **OIL/FA DUCTED**
Bedrooms: **2** Baths: **1.0** Fixtures: **5**
Extra Kitchens: Fireplaces:
A/C: **No** Generators:
Quality: **B2 AVE-20**
Com. Wall:
Size Adj: **1.0395** Base Rate: **MHS 44.00**
Bldg. Rate: **0.7983**
Sq. Foot Cost: **$ 35.13**



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
DEK	DECK/ENTRANCE	316	0.10	32
OPF	OPEN PORCH FIN	64	0.25	16
EPF	ENCLSD PORCH	88	0.70	62
FFF	FST FLR FIN	628	1.00	628
PRS	PIERS	628	-0.05	-31
GLA:	**628**	**1,724**		**707**

2013 BASE YEAR BUILDING VALUATION

Market Cost New:		**$ 24,837**
Year Built:		**1965**
Condition For Age:	VERY GOOD	**45 %**
Physical:		
Functional:		
Economic:	ACC/LOCAL	**10 %**
Temporary:		
Total Depreciation:		**55 %**
Building Value:		**$ 11,200**

OWNER INFORMATION

ROONEY, MICHAEL
KACZMARSKI, CINDY
5 JOSHUA ROAD

AMHERST, NH 03031

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
05/16/2013	3386	0392	Q I	115,000	BUCK, MARK
12/02/2008	3098	994	U I 37	88,000	AMERIQUEST
05/21/2008	3067	0139	U I 37	132,000	SANTERRE, DEREK
10/17/2001	2304	0922	Q I	99,000	MCNEILL, STEPHEN?

PICTURE

LISTING HISTORY

08/02/11 BL NOT AT HOME

NOTES

FS 589-2304; CONTAMINATED LAND =-20ECO AND -20 LAND RS.; 8/16/07 ORIGINAL EXT AV COND/JP; 5/21/08 = FORCLOSURE; 12/2/08 = BANK SALE AFTER FORCLOSURE; ROOF PART METAL/SHINGLE; SIDING,WINDOW-AVG;

EXTRA FEATURES VALUATION

Feature Type	Units	Lngth x Width	Size Adj	Rate	Cond	Market Value	Notes
SHED-WOOD	276	23 x 12	118	7.00	100	2,280	
						2,300	

MUNICIPAL SOFTWARE BY AVITAR

ALLENSTOWN ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2012	$ 66,500	$ 2,400	$ 59,500
		Parcel Total:	$ 128,400
2013	**$ 69,500**	**$ 2,300**	**$ 30,900**
		Parcel Total:	**$ 102,700**

LAND VALUATION

Zone: OSF - OPN SPACE/FRM **Minimum Acreage:** 5.00 **Minimum Frontage:** 150 **Site:** FAIR **Driveway:** GRAVEL/HARDPACK **Road:** GRAVEL

Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
1F RES	0.100 ac	40,000	D	90	95	95	95	100 -- LEVEL	100	30,900	0	N	30,900	
	0.100 ac									30,900			**30,900**	

PICTURE

OWNER

ROONEY, MICHAEL
KACZMARSKI, CINDY
5 JOSHUA ROAD

AMHERST, NH 03031

TAXABLE DISTRICTS

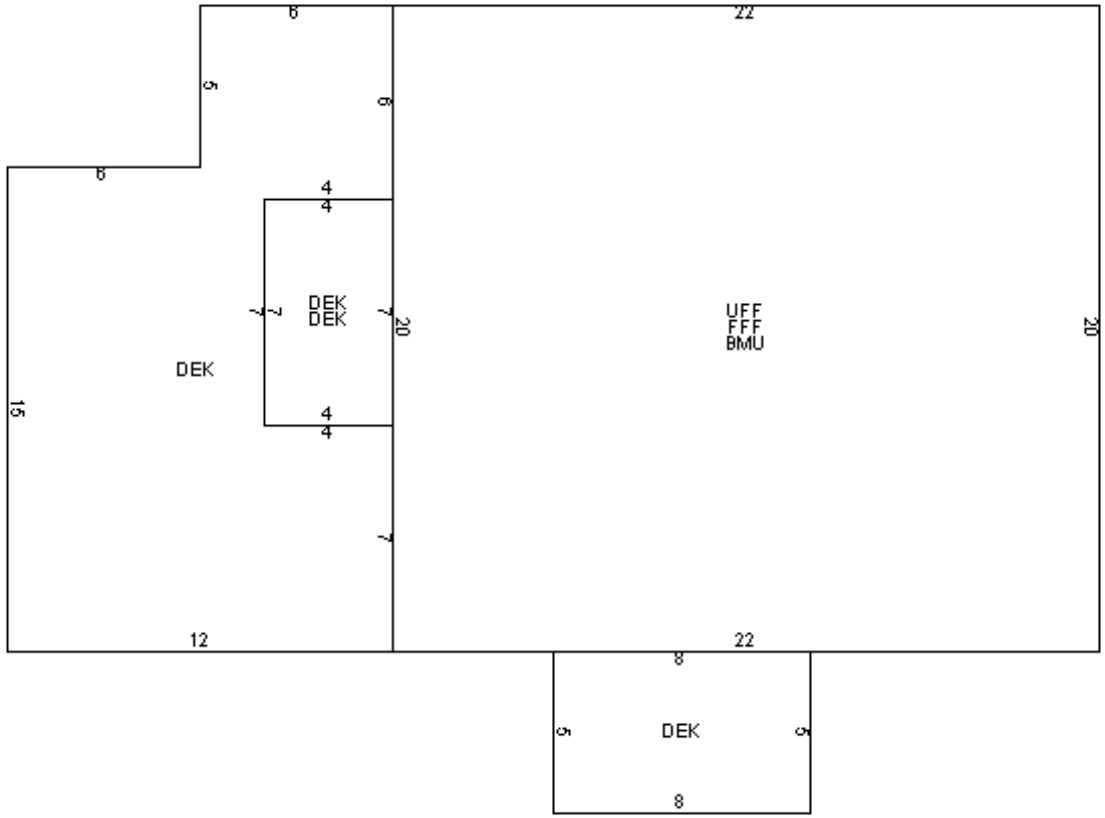
District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes

BUILDING DETAILS

Model: **2.00 STORY GAMBREL**
Roof: **GABLE OR HIP/ASPHALT**
Ext: **WOOD SHINGLE**
Int: **UNSPECIFIED**
Floor: **UNSPECIFIED**
Heat: **GAS/FA DUCTED**
Bedrooms: **1** Baths: **1.5** Fixtures: **7**
Extra Kitchens: Fireplaces:
A/C: **No** Generators:
Quality: **A0 AVG**
Com. Wall:
Size Adj: **1.1620** Base Rate: **RSA 74.00**
Bldg. Rate: **1.0708**
Sq. Foot Cost: **$ 79.24**



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
UFF	UPPER FLR FIN	440	1.00	440
FFF	FST FLR FIN	440	1.00	440
BMU	BSMNT	440	0.15	66
DEK	DECK/ENTRANCE	278	0.10	28
GLA:	**880**	**1,598**		**974**

2013 BASE YEAR BUILDING VALUATION

Market Cost New:		**$ 77,180**
Year Built:		**1986**
Condition For Age:	GOOD	**10 %**
Physical:		
Functional:		
Economic:		
Temporary:		
Total Depreciation:		**10 %**
Building Value:		**$ 69,500**

OWNER INFORMATION

UPTON, DIANE

36 FULLAM CIRCLE

ALLENSTOWN, NH 03275

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
08/20/2013	3405	1434	Q I	25,000	PLOURDE, LEO PAUL
12/07/2005	2849	1184	Q I	47,000	PRESCOTT, TIMOTHY
01/07/2002	2329	0376	Q I	48,000	GAUDREAULT, JOHN

PICTURE

LISTING HISTORY

05/26/09 DI NOT AT HOME

NOTES

HOLIDAY ACRES; FOR SALE SLEATH REALTY; 6-20-05 INT & EXT AV COND & GRADE FOR MH/JP; 7/6/09 - SPOKE TO TP OVER PHONE, VERIFIED INFO, TP WAS FINE; I TOLD HIM THAT I WOULD BE ADDING CENTERAL AIR THAT WAS; NEVER ASSESSED & FOUND AT TIME OF CYCLED REVIEW;

EXTRA FEATURES VALUATION

Feature Type	Units	Lngth x Width	Size Adj	Rate	Cond	Market Value	Notes
SHED-WOOD	96	12 x 8	227	7.00	80	1,220	
						1,200	

MUNICIPAL SOFTWARE BY AVITAR

ALLENSTOWN ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2012	$ 29,700	$ 1,100	$ 0
		Parcel Total: $ 30,800	
2013	**$ 27,400**	**$ 1,200**	**$ 0**
		Parcel Total: $ 28,600	

LAND VALUATION

Zone: OSF - OPN SPACE/FRM **Minimum Acreage:** 5.00 **Minimum Frontage:** 150 **Site:** **Driveway:** **Road:**

Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
1F RES	0		E											
	0 ac													

PICTURE

OWNER

UPTON, DIANE

36 FULLAM CIRCLE

ALLENSTOWN, NH 03275

TAXABLE DISTRICTS

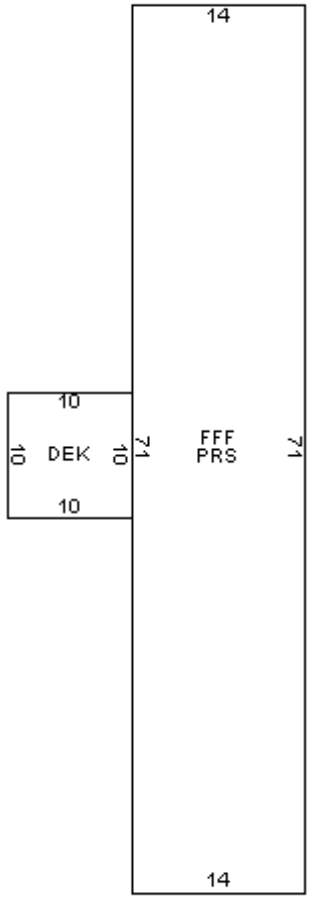
District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes

BUILDING DETAILS

Model: **1.00 STORY MOBILE HOM**
Roof: **GABLE OR HIP/ASPHALT**
Ext: **VINYL SIDING**
Int: **UNSPECIFIED**
Floor: **UNSPECIFIED**
Heat: **GAS/FA DUCTED**
Bedrooms: **3** Baths: **2.0** Fixtures: **8**
Extra Kitchens: Fireplaces:
A/C: **Yes 100.00 %** Generators:
Quality: **A0 AVG**
Com. Wall:
Size Adj: **0.9516** Base Rate: **MHS 44.00**
Bldg. Rate: **0.9611**
Sq. Foot Cost: **$ 42.29**



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
FFF	FST FLR FIN	994	1.00	994
PRS	PIERS	994	-0.05	-50
DEK	DECK/ENTRANCE	100	0.10	10
GLA:	**994**	**2,088**		**954**

2013 BASE YEAR BUILDING VALUATION

Market Cost New:		**$ 40,345**
Year Built:		**2000**
Condition For Age:	GOOD	**32 %**
Physical:		
Functional:		
Economic:		
Temporary:		
Total Depreciation:		**32 %**
Building Value:		**$ 27,400**

SECTION 9

C. FINAL VALUATION COST TABLES

Land Pricing Zones

Zone 01			
Description:	B - BUSINESS	$ 2,500 @	0.010 ac
Lot Size:	1.00	$ 40,000 @	0.100 ac
Frontage:	150	$ 55,000 @	0.230 ac
Lot Price:	$ 63,000	$ 60,000 @	0.500 ac
Excess Acreage:	$ 2,500	$ 63,000 @	1.000 ac
Excess Frontage:	$ 100	$ 63,000 @	1.000 ac
Water Frontage:	$ 100,000	$ 63,000 @	1.000 ac
View:	$ 50,000	$ 63,000 @	1.000 ac
		$ 63,000 @	1.000 ac

Zone 02			
Description:	C - COMMERCIAL	$ 2,500 @	0.010 ac
Lot Size:	1.00	$ 40,000 @	0.100 ac
Frontage:	150	$ 55,000 @	0.230 ac
Lot Price:	$ 63,000	$ 60,000 @	0.500 ac
Excess Acreage:	$ 2,500	$ 63,000 @	1.000 ac
Excess Frontage:	$ 100	$ 63,000 @	1.000 ac
Water Frontage:	$ 100,000	$ 63,000 @	1.000 ac
View:	$ 50,000	$ 63,000 @	1.000 ac
		$ 63,000 @	1.000 ac

Zone 03			
Description:	CLI - COMM/LIGHT IND	$ 2,500 @	0.010 ac
Lot Size:	1.00	$ 40,000 @	0.100 ac
Frontage:	150	$ 55,000 @	0.230 ac
Lot Price:	$ 63,000	$ 60,000 @	0.500 ac
Excess Acreage:	$ 2,500	$ 63,000 @	1.000 ac
Excess Frontage:	$ 100	$ 63,000 @	1.000 ac
Water Frontage:	$ 100,000	$ 63,000 @	1.000 ac
View:	$ 50,000	$ 63,000 @	1.000 ac
		$ 63,000 @	1.000 ac

Zone 04			
Description:	IND - INDUSTRIAL	$ 2,500 @	0.010 ac
Lot Size:	1.00	$ 40,000 @	0.100 ac
Frontage:	150	$ 55,000 @	0.230 ac
Lot Price:	$ 63,000	$ 60,000 @	0.500 ac
Excess Acreage:	$ 2,500	$ 63,000 @	1.000 ac
Excess Frontage:	$ 100	$ 63,000 @	1.000 ac
Water Frontage:	$ 100,000	$ 63,000 @	1.000 ac
View:	$ 50,000	$ 63,000 @	1.000 ac
		$ 63,000 @	1.000 ac

Zone 05			
Description:	OSF - OPN SPACE/FRM	$ 2,500 @	0.010 ac
Lot Size:	5.00	$ 40,000 @	0.100 ac
Frontage:	150	$ 55,000 @	0.230 ac
Lot Price:	$ 73,000	$ 60,000 @	0.500 ac
Excess Acreage:	$ 2,500	$ 63,000 @	1.000 ac
Excess Frontage:	$ 100	$ 65,500 @	2.000 ac
Water Frontage:	$ 100,000	$ 68,000 @	3.000 ac
View:	$ 50,000	$ 70,500 @	4.000 ac
		$ 73,000 @	5.000 ac

Zone 06			
Description:	R1 - RESIDENTIAL 1	$ 2,500 @	0.010 ac
Lot Size:	0.23	$ 45,000 @	0.100 ac
Frontage:	150	$ 60,000 @	0.230 ac
Lot Price:	$ 60,000	$ 60,000 @	0.230 ac
Excess Acreage:	$ 2,500	$ 60,000 @	0.230 ac
Excess Frontage:	$ 100	$ 60,000 @	0.230 ac
Water Frontage:	$ 100,000	$ 60,000 @	0.230 ac
View:	$ 50,000	$ 60,000 @	0.230 ac
		$ 60,000 @	0.230 ac

Zone 07			
Description:	R2 - RESIDENTIAL 2	$ 2,500 @	0.010 ac
Lot Size:	0.92	$ 40,000 @	0.100 ac
Frontage:	150	$ 55,000 @	0.230 ac
Lot Price:	$ 62,400	$ 60,000 @	0.500 ac
Excess Acreage:	$ 2,500	$ 62,400 @	0.920 ac
Excess Frontage:	$ 100	$ 62,400 @	0.920 ac
Water Frontage:	$ 100,000	$ 62,400 @	0.920 ac
View:	$ 50,000	$ 62,400 @	0.920 ac
		$ 62,400 @	0.920 ac

Zone 08			
Description:	U - UTILITY	$ 2,500 @	0.010 ac
Lot Size:	1.00	$ 40,000 @	0.100 ac
Frontage:	150	$ 55,000 @	0.230 ac
Lot Price:	$ 63,000	$ 60,000 @	0.500 ac
Excess Acreage:	$ 2,500	$ 63,000 @	1.000 ac
Excess Frontage:	$ 100	$ 63,000 @	1.000 ac
Water Frontage:	$ 100,000	$ 63,000 @	1.000 ac
View:	$ 50,000	$ 63,000 @	1.000 ac
		$ 63,000 @	1.000 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	Value
A	AVG -40	60
B	AVG -30	70
C	AVG -20	80
D	AVG -10	90
E	AVG	100
F	AVG +10	110
G	AVG +20	120
H	AVG +30	130
I	AVG +40	140
J	AVG +50	150
K	AVG +60	160
L	AVG +70	170
M	AVG +80	180
N	AVG +90	190
P	AVG +100	200
Q	SPECIAL	225
R	SPECIAL +50	250
S	SPECIAL +75	275
T	SPECIAL 300%	300
X	BACKLAND	100

Site Modifiers

Code	Description	Value
A	AVERAGE	100
E	EXCELLENT	115
F	FAIR	95
G	GOOD	105
N	NATURAL	90
NA	N/A	100
P	POOR	80
U	UND/WDS	95
UN	UND/CLR	95
Y	VERY GOOD	110

Topography Modifiers

Code	Description	Value
L	LEVEL	100
M	MILD	95
MO	MODERATE	85
R	ROLLING	90
S	STEEP	75
S1	VERY STEEP	65
SE	SEVERE	50

Road Modifiers

Code	Description	Value
D	DIRT	95
G	GRAVEL	95
K	N/A	100
P	PAVED	100

Driveway Modifiers

Code	Description	Value
B	BRICK/COBLE STONE	100
C	CONCRETE	100
D	DIRT	95
G	GRAVEL/HARDPACK	95
N/A	N/A	100
P	PAVED	100
U	UNDEVELOPED	95

Current Use Codes

Code	Description	Min. Value	Max. Value
CUDE	DISCRETNRY	$ 15.00	$ 60.00
CUFL	FARM LAND	$ 25.00	$ 425.00
CUMH	MNGD HARDWD	$ 21.00	$ 32.00
CUMO	MNGD OTHER	$ 10.00	$ 15.00
CUMW	MNGD PINE	$ 87.00	$ 131.00
CUUH	UNMNGD HARDWD	$ 43.00	$ 65.00
CUUL	UNPRODUCTIVE	$ 10.00	$ 10.00
CUUO	UNMNGD OTHER	$ 31.00	$ 47.00
CUUW	UNMNGD PINE	$ 118.00	$ 177.00
CUWL	WETLANDS	$ 10.00	$ 10.00

Allenstown

Land Area Size Adjustment Factors

Acres	Adj.	Acres	Adj.	Acres	Adj.	Acres	Adj.	Acres	Adj.
6	100.00	58	84.00	110	68.00	162	52.00	214	36.00
7	99.00	59	83.00	111	68.00	163	52.00	215	36.00
8	99.00	60	83.00	112	67.00	164	51.00	216	35.00
9	99.00	61	83.00	113	67.00	165	51.00	217	35.00
10	98.00	62	83.00	114	67.00	166	51.00	218	35.00
11	98.00	63	82.00	115	66.00	167	50.00	219	34.00
12	98.00	64	82.00	116	66.00	168	50.00	220	34.00
13	98.00	65	82.00	117	66.00	169	50.00	221	34.00
14	97.00	66	81.00	118	65.00	170	49.00	222	34.00
15	97.00	67	81.00	119	65.00	171	49.00	223	33.00
16	97.00	68	81.00	120	65.00	172	49.00	224	33.00
17	96.00	69	80.00	121	64.00	173	49.00	225	33.00
18	96.00	70	80.00	122	64.00	174	48.00	226	32.00
19	96.00	71	80.00	123	64.00	175	48.00	227	32.00
20	95.00	72	79.00	124	64.00	176	48.00	228	32.00
21	95.00	73	79.00	125	63.00	177	47.00	229	31.00
22	95.00	74	79.00	126	63.00	178	47.00	230	31.00
23	94.00	75	79.00	127	63.00	179	47.00	231	31.00
24	94.00	76	78.00	128	62.00	180	46.00	232	31.00
25	94.00	77	78.00	129	62.00	181	46.00	233	30.00
26	94.00	78	78.00	130	62.00	182	46.00	234	30.00
27	93.00	79	77.00	131	61.00	183	46.00	235	30.00
28	93.00	80	77.00	132	61.00	184	45.00	236	29.00
29	93.00	81	77.00	133	61.00	185	45.00	237	29.00
30	92.00	82	76.00	134	61.00	186	45.00	238	29.00
31	92.00	83	76.00	135	60.00	187	44.00	239	28.00
32	92.00	84	76.00	136	60.00	188	44.00	240	28.00
33	91.00	85	76.00	137	60.00	189	44.00	241	28.00
34	91.00	86	75.00	138	59.00	190	43.00	242	27.00
35	91.00	87	75.00	139	59.00	191	43.00	243	27.00
36	91.00	88	75.00	140	59.00	192	43.00	244	27.00
37	90.00	89	74.00	141	58.00	193	42.00	245	27.00
38	90.00	90	74.00	142	58.00	194	42.00	246	26.00
39	90.00	91	74.00	143	58.00	195	42.00	247	26.00
40	89.00	92	73.00	144	57.00	196	42.00	248	26.00
41	89.00	93	73.00	145	57.00	197	41.00	249	25.00
42	89.00	94	73.00	146	57.00	198	41.00	250	25.00
43	88.00	95	72.00	147	57.00	199	41.00		
44	88.00	96	72.00	148	56.00	200	40.00		
45	88.00	97	72.00	149	56.00	201	40.00		
46	87.00	98	72.00	150	56.00	202	40.00		
47	87.00	99	71.00	151	55.00	203	39.00		
48	87.00	100	71.00	152	55.00	204	39.00		
49	87.00	101	71.00	153	55.00	205	39.00		
50	86.00	102	70.00	154	54.00	206	38.00		
51	86.00	103	70.00	155	54.00	207	38.00		
52	86.00	104	70.00	156	54.00	208	38.00		
53	85.00	105	69.00	157	53.00	209	38.00		
54	85.00	106	69.00	158	53.00	210	37.00		
55	85.00	107	69.00	159	53.00	211	37.00		
56	84.00	108	68.00	160	53.00	212	37.00		
57	84.00	109	68.00	161	52.00	213	36.00		

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	50.00
BOAT HOUSE	30.00 sf	0.00
CABANA	30.00 sf	0.00
CABIN	25.00 sf	60.00
CAMP SITE WSE	1,500.00 ea	0.00
CAMPER	20.00 sf	0.00
CANOPY	23.00 sf	60.00
CARPORT METAL	8.00 sf	50.00
CARPORT WOOD	11.00 sf	50.00
COLD STORAGE	45.00 sf	0.00
COMMON LAND	50,000.00 ea	0.00
CONCRETE SLAB	3.00 sf	0.00
COOPS-POULTRY	11.00 sf	40.00
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 ea	75.00
FOUNDATION	10.00 sf	60.00
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
GREENHOUSE-GLASS	24.00 sf	40.00
GREENHOUSE-POLY	5.00 sf	0.00
HEARTH	1,500.00 ea	0.00
HERITAGE	30,000.00 ea	0.00
HOT TUB	1,500.00 ea	0.00
HOULE	30,000.00 ea	0.00
KENNELS	12.00 sf	50.00
LEAN-TO	4.00 sf	50.00
LEASED SITE	60,000.00 ea	0.00
LETENDRE COM LAND	30,000.00 ea	0.00
LIFTS-COMMERCIAL	2,800.00 ea	60.00
LIGHTS-PARKING LOT	1,500.00 ea	0.00
LOADING DOCKS	5,000.00 ea	50.00
MH SITES	30,000.00 ea	0.00
MP LAND	55,000.00 ea	0.00
PATIO	7.00 sf	50.00
PAVING	3.25 sf	60.00
POLE BARN	8.00 sf	0.00
POOL-ABOVE GROUND	6.00 sf	60.00
POOL-ENCLOSED	30.00 sf	0.00
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
SCREENHOUSE	14.00 sf	50.00
SHED-EQUIPMENT	6.00 sf	0.00
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

Description	Rate	DPR
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
SPRINKLER HEADS	150.00 ea	75.00
SPRINKLERED AREA	3.00 sf	0.00
STABLES	18.00 sf	50.00
SWIFTWATER CL	5,000.00 ea	0.00
TANKS-FUEL/WATER	3.00 ea	50.00
TENNIS COURT(S)	18,000.00 ea	50.00
TOWNHOUSE	30,000.00 ea	0.00
VAULTS	110.00 sf	75.00

Allenstown

Features & Outbuildings Size Adjustment Factors

Area	Adj.	Area	Adj.	Area	Adj.	Area	Adj.	Area	Adj.
	4.00	165	1.57	285	1.16	495	0.92	1,885	0.68
50	3.80	170	1.54	290	1.15	510	0.91	2,135	0.67
55	3.51	175	1.51	295	1.14	525	0.90	2,465	0.66
60	3.27	180	1.49	300	1.13	545	0.89	2,910	0.65
65	3.06	185	1.46	305	1.12	565	0.88	3,560	0.64
70	2.89	190	1.44	315	1.11	585	0.87	4,575	0.63
75	2.73	195	1.42	320	1.10	605	0.86	6,405	0.62
80	2.60	200	1.40	325	1.09	630	0.85	10,670	0.61
85	2.48	205	1.38	330	1.08	655	0.84	32,000	0.60
90	2.38	210	1.36	340	1.07	685	0.83		
95	2.28	215	1.34	345	1.06	715	0.82		
100	2.20	220	1.33	355	1.05	745	0.81		
105	2.12	225	1.31	360	1.04	785	0.80		
110	2.05	230	1.30	370	1.03	825	0.79		
115	1.99	235	1.28	380	1.02	865	0.78		
120	1.93	240	1.27	390	1.01	915	0.77		
125	1.88	245	1.25	400	1.00	970	0.76		
130	1.83	250	1.24	410	0.99	1,035	0.75		
135	1.79	255	1.23	420	0.98	1,105	0.74		
140	1.74	260	1.22	430	0.97	1,190	0.73		
145	1.70	265	1.20	440	0.96	1,280	0.72		
150	1.67	270	1.19	455	0.95	1,395	0.71		
155	1.63	275	1.18	465	0.94	1,525	0.70		
160	1.60	280	1.17	480	0.93	1,685	0.69		

Building Base Rate Codes & Values

Code	Description	Stand. Dpr.	Rate	SA
CAP	APARTMENTS	1.15	72.00	COM
CAU	AUTO DEALERSHIP	1.15	70.00	COM
CBB	INN/BED&BREAKFAST	1.00	72.00	COM
CBH	BOARDING HOUSE	1.15	65.00	COM
CBK	BANK	1.00	125.00	COM
CCS	COUNTRY STORE	1.15	75.00	COM
CCW	CAR WASH	1.25	60.00	COM
CDO	DORMITORIES	1.15	75.00	COM
CGS	GARAGE/SERVICE SHOP	1.25	50.00	COM
CHM	HOTEL/MOTEL	1.15	80.00	COM
CHO	HOSPITAL	1.15	130.00	COM
CHS	COMM HOUSE	1.00	74.00	RES
CIA	GENERAL COMMERCIAL	1.15	65.00	COM
CIB	FACTORY	1.25	50.00	COM
CID	MISCELLANEOUS COMM.	1.15	48.00	COM
CIM	MALL STORES/DEPARTMT	1.15	75.00	COM
CLC	LODGE/CLUBS	1.15	72.00	COM
CMD	COMM MH DOUBLEWIDE	2.75	50.00	RES
CMH	COMM MH SINGLE	5.00	45.00	MFH
CML	MINI LUBE	1.15	65.00	COM
CMM	MINI MARKET W/GAS	1.15	100.00	COM
CMO	MEDICAL OFFICES	1.15	100.00	COM
CMS	MINI STORAGE	1.25	36.00	COM
CNH	NURSING HOME	1.15	95.00	COM
COA	OFFICE/APTS	1.15	68.00	COM
COC	OFFICE CONDO	1.15	72.00	COM
COF	OFFICES	1.15	78.00	COM
CPE	PRIVATE EDUCATION	1.15	88.00	COM
CPO	POST OFFICE	1.15	90.00	COM
CRA	RETAIL/APTS	1.15	68.00	COM
CRF	FAST FOOD/DRIVE IN	1.15	85.00	COM
CRS	RESTAURANTS	1.15	85.00	COM
CSC	SHOPPING CENTER	1.15	64.00	COM
CSM	SMALL MFG	1.25	42.00	COM
CST	STORES	1.15	70.00	COM
CTH	THEATERS	1.15	70.00	COM
CVT	VETERINARY CLINIC	1.15	82.00	COM
CWH	COMM WAREHOUSE	1.25	34.00	COM
ECH	CHURCH	1.00	72.00	COM
ECL	EXEMPT CLUB HOUSE	1.15	72.00	COM
ECR	CHURCH RECTORY	1.00	90.00	RES
EFS	FIRE STATION	1.00	50.00	COM
EHG	HIGHWAY GARAGE	1.00	50.00	COM
EHS	EXEMPT HOUSING	1.00	74.00	RES
ELB	LIBRARY	1.00	100.00	COM
EMD	MH DOUBLE WIDE	2.75	48.00	RES
EMF	MULTI FAMILY	1.15	65.00	RES
EMS	MH SINGLE WIDE	4.50	44.00	MFH
EOF	EX OFFICE	1.15	78.00	COM
EPF	SAFETY COMPLEX	1.00	85.00	COM
EPS	POLICE STATION	1.00	90.00	COM
ESC	SCHOOLS/COLLEGE	1.00	100.00	COM
ETH	TOWN HALL	1.00	95.00	COM
ETO	TOWN OFFICES	1.00	85.00	COM
EWH	EXEMPT WAREHOUSE	1.25	38.00	COM
EWW	WASTE WATER PLANT	1.25	95.00	COM
EXA	TOWN BLDG EXEMPT	1.00	75.00	RES
IFA	MILL FACTORIES	1.15	50.00	IND
IMF	HEAVY MANUFACTURING	1.15	60.00	IND
IND	INDUSTRIAL	1.15	32.00	IND
IRD	INDUSTRIAL R/D	1.15	48.00	IND
IWH	IND WAREHOUSE	1.15	28.00	IND
MHD	DBL WIDE MH	2.75	48.00	RES
MHS	MOBILE HOMES	4.50	44.00	MFH
RCC	CONDO CONVERSION	1.00	74.00	RES
RCD	CONDOMINIUM	1.00	74.00	RES
RSA	RESIDENTIAL	1.00	74.00	RES

Building Sub Area Codes & Values

Code	Description	Factor
ATF	ATTIC FINISHED	0.25
ATU	ATTIC UNFINISHED	0.10
BMF	BSMNT FINISHED	0.30
BMG	BASEMENT GARAGE	0.20
BMU	BSMNT UNFINISHED	0.15
CAN	CANOPY	0.10
COF	COM OFFICE AREA	1.75
CPT	CARPORT ATTACHED	0.10
CRL	CRAWL SPACE	0.05
CTH	CATHEDRAL CEILING	0.10
DEK	DECK/ENTRANCE	0.10
ENT	ENTRANCE	0.10
EPF	ENCLSD PORCH FIN	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 FIN	0.25
PAT	PATIO	0.10
PRS	PIERS	-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

Building Quality Adjustments

Code	Description	Factor
B1	AVE-10	0.90
B2	AVE-20	0.80
B3	AVE-30	0.70
B4	AVE-40	0.60
A0	AVG	1.00
A1	AVG+10	1.10
A2	AVG+20	1.20
A3	AVG+30	1.30
A4	EXC	1.40
A8	EXC +60	2.00
A5	EXE+10	1.50
A6	EXE+20	1.60
A7	EXE+40	1.80
A9	LUXURIOUS	2.50
B5	MINIMUM	0.50
AA	SPECIAL USE	3.00

Building Story Codes & Values

Code	Description	Factor
A	1.00 STORY	1.00
B	1.50 STORY	0.98
C	1.75 STORY	0.98
D	2.00 STORY	0.97
E	2.50 STORY	0.95
F	2.75 STORY	0.92
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	1.00
B	SHED	2.00
C	GABLE OR HIP	3.00
D	WOOD TRUSS	4.00
E	SALT BOX	4.00
F	MANSARD	5.00
G	GAMBREL	5.00
H	IRREGULAR	6.00
X	UNSPECIFIED	3.00

Building Roof Materials

Code	Description	Points
A	METAL/TIN	3.00
B	ROLLED/COMPO	3.00
C	ASPHALT	3.00
D	TAR/GRAVEL	3.00
E	ASBEST PNL	3.00
F	ASBEST SHNGL	3.00
G	CLAY/TILE	3.00
H	WD SHINGLE/SHAKES	3.00
I	SLATE	3.00
J	CORRUGATED COMP	3.00
K	PREFAB METALS	3.00
L	RUBBER MEMBRN	3.00
M	COMPOSITION	3.00
N	HIGH QUALITY COMP	3.00
S	STANDING SEAM	3.00
X	UNSPECIFIED	3.00

Building Exterior Wall Materials

Code	Description	Points
1	CEMENT CLAPBOARDS	36.00
2	DECORATIVE BLOCK	36.00
3	UNSPECIFIED	34.00
4	FRAME	34.00
5	STONE VENEER	40.00
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	33.00
U	PREFIN METAL	38.00
V	GLASS/THERMO	40.00
W	FANCY MASONRY	39.00
X	FIBERBOARD	24.00
Y	MASONITE	24.00

Building Frame Materials

Code	Description	Factor
A	WOOD	90.00
B	MASONRY	105.00
C	REIN-CONCRETE	110.00
D	STEEL	100.00
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	27.00
F	PLYWOOD PANEL	27.00
G	AVERAGE 4 USE	27.00
H	COMPOSITION BRD	27.00
I	CONCRETE	8.00
J	FIBERBOARD	27.00
L	LOG	27.00
M	PANEL	27.00
X	UNSPECIFIED	27.00

Building Interior Floor Materials

Code	Description	Points
A	MIN PLYWD	5.00
B	CONCRETE	6.00
C	HARD TILE	9.00
D	LINOLEUM OR SIM	9.00
E	PINE/SOFT WD	9.00
F	HARDWOOD	9.00
G	PARQUET	9.00
H	CARPET	9.00
I	AVERAGE 4 USE	9.00
J	LAMINATE	9.00
K	VINYL	9.00
P	PERGO	9.00
X	UNSPECIFIED	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
F	NONE	0.00
X	UNSPECIFIED	1.00

Building Heating System Types

Code	Description	Points
A	NONE	0.00
B	CONVECTION	2.00
C	FA NO DUCTS	3.00
D	FA DUCTED	6.00
E	HOT WATER	6.00
F	STEAM	5.00
G	RAD ELECT	3.00
H	RAD WATER	6.00
I	CERAMIC QUARTS	4.00
J	HEAT PUMP	7.00
K	WALL/FLR FURNACE	6.00
X	UNSPECIFIED	6.00

Building Accessories

Description	Points
CENTRAL AIR CONDITIONING	4.00
EXTRA KITCHEN	2.00
FIREPLACE	2.00
GENERATOR	3.00

Building Bedroom & Bathroom Points

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

Standard Age Only Building Depreciation Schedule

Building Age Condition Classifications

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

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

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

Allenstown

Residential Building Area Size Adjustment Factors

Median Effective Area = 1500sf Fixed Site Cost Adjustment = 30%

Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.
136	4.00	199	2.96	278	2.32	455	1.69	1,250	1.06
137	3.99	200	2.95	280	2.31	459	1.68	1,286	1.05
138	3.97	201	2.94	281	2.30	464	1.67	1,324	1.04
139	3.94	202	2.93	283	2.29	469	1.66	1,364	1.03
140	3.92	203	2.92	285	2.28	474	1.65	1,406	1.02
141	3.90	204	2.91	287	2.27	479	1.64	1,452	1.01
142	3.88	205	2.90	288	2.26	484	1.63	1,500	1.00
143	3.85	206	2.88	290	2.25	489	1.62	1,552	0.99
144	3.83	207	2.87	292	2.24	495	1.61	1,607	0.98
145	3.81	208	2.86	294	2.23	500	1.60	1,667	0.97
146	3.79	209	2.85	296	2.22	506	1.59	1,731	0.96
147	3.77	210	2.84	298	2.21	511	1.58	1,800	0.95
148	3.75	211	2.83	300	2.20	517	1.57	1,875	0.94
149	3.73	212	2.82	302	2.19	523	1.56	1,957	0.93
150	3.71	213	2.81	304	2.18	529	1.55	2,045	0.92
151	3.69	214	2.80	306	2.17	536	1.54	2,143	0.91
152	3.67	215	2.79	308	2.16	542	1.53	2,250	0.90
153	3.65	216	2.78	310	2.15	549	1.52	2,368	0.89
154	3.63	217	2.77	312	2.14	556	1.51	2,500	0.88
155	3.61	218	2.76	315	2.13	562	1.50	2,647	0.87
156	3.59	220	2.75	317	2.12	570	1.49	2,813	0.86
157	3.57	221	2.74	319	2.11	577	1.48	3,000	0.85
158	3.55	222	2.73	321	2.10	584	1.47	3,214	0.84
159	3.53	223	2.72	324	2.09	592	1.46	3,462	0.83
160	3.52	224	2.71	326	2.08	600	1.45	3,750	0.82
161	3.50	225	2.70	328	2.07	608	1.44	4,091	0.81
162	3.48	226	2.69	331	2.06	616	1.43	4,500	0.80
163	3.46	227	2.68	333	2.05	625	1.42	5,000	0.79
164	3.45	228	2.67	336	2.04	634	1.41	5,625	0.78
165	3.43	230	2.66	338	2.03	643	1.40	6,429	0.77
166	3.41	231	2.65	341	2.02	652	1.39	7,500	0.76
167	3.40	232	2.64	344	2.01	662	1.38	9,000	0.75
168	3.38	233	2.63	346	2.00	672	1.37	11,250	0.74
169	3.37	234	2.62	349	1.99	682	1.36	15,000	0.73
170	3.35	236	2.61	352	1.98	692	1.35	22,500	0.72
171	3.33	237	2.60	354	1.97	703	1.34	45,000	0.71
172	3.32	238	2.59	357	1.96	714	1.33	100,000	0.70
173	3.30	239	2.58	360	1.95	726	1.32	200,000	0.7023
174	3.29	241	2.57	363	1.94	738	1.31	300,000	0.7015
175	3.27	242	2.56	366	1.93	750	1.30	400,000	0.7011
176	3.26	243	2.55	369	1.92	763	1.29	500,000	0.7009
177	3.24	245	2.54	372	1.91	776	1.28	600,000	0.7007
178	3.23	246	2.53	375	1.90	789	1.27	700,000	0.7006
179	3.22	247	2.52	378	1.89	804	1.26	800,000	0.7006
180	3.20	249	2.51	381	1.88	818	1.25	900,000	0.7005
181	3.19	250	2.50	385	1.87	833	1.24	1,000,000	0.7005
182	3.17	251	2.49	388	1.86	849	1.23		
183	3.16	253	2.48	391	1.85	865	1.22		
184	3.15	254	2.47	395	1.84	882	1.21		
185	3.13	256	2.46	398	1.83	900	1.20		
186	3.12	257	2.45	402	1.82	918	1.19		
187	3.11	259	2.44	405	1.81	938	1.18		
188	3.09	260	2.43	409	1.80	957	1.17		
189	3.08	262	2.42	413	1.79	978	1.16		
190	3.07	263	2.41	417	1.78	1,000	1.15		
191	3.06	265	2.40	421	1.77	1,023	1.14		
192	3.04	266	2.39	425	1.76	1,047	1.13		
193	3.03	268	2.38	429	1.75	1,071	1.12		
194	3.02	269	2.37	433	1.74	1,098	1.11		
195	3.01	271	2.36	437	1.73	1,125	1.10		
196	3.00	273	2.35	441	1.72	1,154	1.09		
197	2.99	274	2.34	446	1.71	1,184	1.08		
198	2.97	276	2.33	450	1.70	1,216	1.07		

Allenstown

Commercial Building Area Size Adjustment Factors

Median Effective Area = 4000sf Fixed Site Cost Adjustment = 30%

Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.
364	4.00	463	3.29	638	2.58	1,026	1.87	2,609	1.16
365	3.99	465	3.28	642	2.57	1,034	1.86	2,667	1.15
366	3.98	467	3.27	645	2.56	1,043	1.85	2,727	1.14
367	3.97	469	3.26	649	2.55	1,053	1.84	2,791	1.13
368	3.96	471	3.25	652	2.54	1,062	1.83	2,857	1.12
369	3.95	472	3.24	656	2.53	1,071	1.82	2,927	1.11
370	3.94	474	3.23	659	2.52	1,081	1.81	3,000	1.10
372	3.93	476	3.22	663	2.51	1,091	1.80	3,077	1.09
373	3.92	478	3.21	667	2.50	1,101	1.79	3,158	1.08
374	3.91	480	3.20	670	2.49	1,111	1.78	3,243	1.07
375	3.90	482	3.19	674	2.48	1,121	1.77	3,333	1.06
376	3.89	484	3.18	678	2.47	1,132	1.76	3,429	1.05
377	3.88	486	3.17	682	2.46	1,143	1.75	3,529	1.04
379	3.87	488	3.16	686	2.45	1,154	1.74	3,636	1.03
380	3.86	490	3.15	690	2.44	1,165	1.73	3,750	1.02
381	3.85	492	3.14	694	2.43	1,176	1.72	3,871	1.01
382	3.84	494	3.13	698	2.42	1,188	1.71	4,000	1.00
383	3.83	496	3.12	702	2.41	1,200	1.70	4,138	0.99
385	3.82	498	3.11	706	2.40	1,212	1.69	4,286	0.98
386	3.81	500	3.10	710	2.39	1,224	1.68	4,444	0.97
387	3.80	502	3.09	714	2.38	1,237	1.67	4,615	0.96
388	3.79	504	3.08	719	2.37	1,250	1.66	4,800	0.95
390	3.78	506	3.07	723	2.36	1,263	1.65	5,000	0.94
391	3.77	508	3.06	727	2.35	1,277	1.64	5,217	0.93
392	3.76	511	3.05	732	2.34	1,290	1.63	5,455	0.92
393	3.75	513	3.04	736	2.33	1,304	1.62	5,714	0.91
395	3.74	515	3.03	741	2.32	1,319	1.61	6,000	0.90
396	3.73	517	3.02	745	2.31	1,333	1.60	6,316	0.89
397	3.72	519	3.01	750	2.30	1,348	1.59	6,667	0.88
399	3.71	522	3.00	755	2.29	1,364	1.58	7,059	0.87
400	3.70	524	2.99	759	2.28	1,379	1.57	7,500	0.86
401	3.69	526	2.98	764	2.27	1,395	1.56	8,000	0.85
403	3.68	529	2.97	769	2.26	1,412	1.55	8,571	0.84
404	3.67	531	2.96	774	2.25	1,429	1.54	9,231	0.83
405	3.66	533	2.95	779	2.24	1,446	1.53	10,000	0.82
407	3.65	536	2.94	784	2.23	1,463	1.52	10,909	0.81
408	3.64	538	2.93	789	2.22	1,481	1.51	12,000	0.80
410	3.63	541	2.92	795	2.21	1,500	1.50	13,333	0.79
411	3.62	543	2.91	800	2.20	1,519	1.49	15,000	0.78
412	3.61	545	2.90	805	2.19	1,538	1.48	17,143	0.77
414	3.60	548	2.89	811	2.18	1,558	1.47	20,000	0.76
415	3.59	550	2.88	816	2.17	1,579	1.46	24,000	0.75
417	3.58	553	2.87	822	2.16	1,600	1.45	30,000	0.74
418	3.57	556	2.86	828	2.15	1,622	1.44	40,000	0.73
420	3.56	558	2.85	833	2.14	1,644	1.43	60,000	0.72
421	3.55	561	2.84	839	2.13	1,667	1.42	120,000	0.7100
423	3.54	563	2.83	845	2.12	1,690	1.41	200,000	0.7060
424	3.53	566	2.82	851	2.11	1,714	1.40	300,000	0.7040
426	3.52	569	2.81	857	2.10	1,739	1.39	400,000	0.7030
427	3.51	571	2.80	863	2.09	1,765	1.38	500,000	0.7024
429	3.50	574	2.79	870	2.08	1,791	1.37	600,000	0.7020
430	3.49	577	2.78	876	2.07	1,818	1.36	700,000	0.7017
432	3.48	580	2.77	882	2.06	1,846	1.35	800,000	0.7015
433	3.47	583	2.76	889	2.05	1,875	1.34	900,000	0.7013
435	3.46	585	2.75	896	2.04	1,905	1.33	1,000,000	0.7012
436	3.45	588	2.74	902	2.03	1,935	1.32		
438	3.44	591	2.73	909	2.02	1,967	1.31		
440	3.43	594	2.72	916	2.01	2,000	1.30		
441	3.42	597	2.71	923	2.00	2,034	1.29		
443	3.41	600	2.70	930	1.99	2,069	1.28		
444	3.40	603	2.69	937	1.98	2,105	1.27		
446	3.39	606	2.68	945	1.97	2,143	1.26		
448	3.38	609	2.67	952	1.96	2,182	1.25		
449	3.37	612	2.66	960	1.95	2,222	1.24		
451	3.36	615	2.65	968	1.94	2,264	1.23		
453	3.35	619	2.64	976	1.93	2,308	1.22		
455	3.34	622	2.63	984	1.92	2,353	1.21		
456	3.33	625	2.62	992	1.91	2,400	1.20		
458	3.32	628	2.61	1,000	1.90	2,449	1.19		
460	3.31	632	2.60	1,008	1.89	2,500	1.18		
462	3.30	635	2.59	1,017	1.88	2,553	1.17		

Allenstown

Industrial Building Area Size Adjustment Factors

Median Effective Area = 11500sf Fixed Site Cost Adjustment = 30%

Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.
1,045	4.00	1,327	3.30	1,816	2.60	2,875	1.90	6,900	1.20
1,049	3.99	1,332	3.29	1,825	2.59	2,899	1.89	7,041	1.19
1,052	3.98	1,337	3.28	1,835	2.58	2,924	1.88	7,188	1.18
1,055	3.97	1,342	3.27	1,845	2.57	2,949	1.87	7,340	1.17
1,058	3.96	1,348	3.26	1,855	2.56	2,974	1.86	7,500	1.16
1,062	3.95	1,353	3.25	1,865	2.55	3,000	1.85	7,667	1.15
1,065	3.94	1,358	3.24	1,875	2.54	3,026	1.84	7,841	1.14
1,068	3.93	1,364	3.23	1,885	2.53	3,053	1.83	8,023	1.13
1,071	3.92	1,369	3.22	1,896	2.52	3,080	1.82	8,214	1.12
1,075	3.91	1,375	3.21	1,906	2.51	3,108	1.81	8,415	1.11
1,078	3.90	1,380	3.20	1,917	2.50	3,136	1.80	8,625	1.10
1,082	3.89	1,386	3.19	1,927	2.49	3,165	1.79	8,846	1.09
1,085	3.88	1,391	3.18	1,938	2.48	3,194	1.78	9,079	1.08
1,088	3.87	1,397	3.17	1,949	2.47	3,224	1.77	9,324	1.07
1,092	3.86	1,402	3.16	1,960	2.46	3,255	1.76	9,583	1.06
1,095	3.85	1,408	3.15	1,971	2.45	3,286	1.75	9,857	1.05
1,099	3.84	1,414	3.14	1,983	2.44	3,317	1.74	10,147	1.04
1,102	3.83	1,420	3.13	1,994	2.43	3,350	1.73	10,455	1.03
1,106	3.82	1,426	3.12	2,006	2.42	3,382	1.72	10,781	1.02
1,109	3.81	1,432	3.11	2,018	2.41	3,416	1.71	11,129	1.01
1,113	3.80	1,437	3.10	2,029	2.40	3,450	1.70	11,500	1.00
1,117	3.79	1,444	3.09	2,041	2.39	3,485	1.69	11,897	0.99
1,120	3.78	1,450	3.08	2,054	2.38	3,520	1.68	12,321	0.98
1,124	3.77	1,456	3.07	2,066	2.37	3,557	1.67	12,778	0.97
1,127	3.76	1,462	3.06	2,078	2.36	3,594	1.66	13,269	0.96
1,131	3.75	1,468	3.05	2,091	2.35	3,632	1.65	13,800	0.95
1,135	3.74	1,474	3.04	2,104	2.34	3,670	1.64	14,375	0.94
1,139	3.73	1,481	3.03	2,117	2.33	3,710	1.63	15,000	0.93
1,142	3.72	1,487	3.02	2,130	2.32	3,750	1.62	15,682	0.92
1,146	3.71	1,494	3.01	2,143	2.31	3,791	1.61	16,429	0.91
1,150	3.70	1,500	3.00	2,156	2.30	3,833	1.60	17,250	0.90
1,154	3.69	1,507	2.99	2,170	2.29	3,876	1.59	18,158	0.89
1,158	3.68	1,513	2.98	2,184	2.28	3,920	1.58	19,167	0.88
1,162	3.67	1,520	2.97	2,197	2.27	3,966	1.57	20,294	0.87
1,166	3.66	1,527	2.96	2,212	2.26	4,012	1.56	21,563	0.86
1,169	3.65	1,533	2.95	2,226	2.25	4,059	1.55	23,000	0.85
1,173	3.64	1,540	2.94	2,240	2.24	4,107	1.54	24,643	0.84
1,177	3.63	1,547	2.93	2,255	2.23	4,157	1.53	26,538	0.83
1,182	3.62	1,554	2.92	2,270	2.22	4,207	1.52	28,750	0.82
1,186	3.61	1,561	2.91	2,285	2.21	4,259	1.51	31,364	0.81
1,190	3.60	1,568	2.90	2,300	2.20	4,312	1.50	34,500	0.80
1,194	3.59	1,575	2.89	2,315	2.19	4,367	1.49	38,333	0.79
1,198	3.58	1,583	2.88	2,331	2.18	4,423	1.48	43,125	0.78
1,202	3.57	1,590	2.87	2,347	2.17	4,481	1.47	49,286	0.77
1,206	3.56	1,597	2.86	2,363	2.16	4,539	1.46	57,500	0.76
1,211	3.55	1,605	2.85	2,379	2.15	4,600	1.45	69,000	0.75
1,215	3.54	1,612	2.84	2,396	2.14	4,662	1.44	86,250	0.74
1,219	3.53	1,620	2.83	2,413	2.13	4,726	1.43	115,000	0.7300
1,223	3.52	1,627	2.82	2,430	2.12	4,792	1.42	172,500	0.7200
1,228	3.51	1,635	2.81	2,447	2.11	4,859	1.41	345,000	0.7100
1,232	3.50	1,643	2.80	2,464	2.10	4,929	1.40	400,000	0.7086
1,237	3.49	1,651	2.79	2,482	2.09	5,000	1.39	500,000	0.7069
1,241	3.48	1,659	2.78	2,500	2.08	5,074	1.38	600,000	0.7057
1,245	3.47	1,667	2.77	2,518	2.07	5,149	1.37	700,000	0.7049
1,250	3.46	1,675	2.76	2,537	2.06	5,227	1.36	800,000	0.7043
1,255	3.45	1,683	2.75	2,556	2.05	5,308	1.35	900,000	0.7038
1,259	3.44	1,691	2.74	2,575	2.04	5,391	1.34	1,000,000	0.7035
1,264	3.43	1,700	2.73	2,594	2.03	5,476	1.33		
1,268	3.42	1,708	2.72	2,614	2.02	5,565	1.32		
1,273	3.41	1,716	2.71	2,634	2.01	5,656	1.31		
1,278	3.40	1,725	2.70	2,654	2.00	5,750	1.30		
1,283	3.39	1,734	2.69	2,674	1.99	5,847	1.29		
1,287	3.38	1,742	2.68	2,695	1.98	5,948	1.28		
1,292	3.37	1,751	2.67	2,717	1.97	6,053	1.27		
1,297	3.36	1,760	2.66	2,738	1.96	6,161	1.26		
1,302	3.35	1,769	2.65	2,760	1.95	6,273	1.25		
1,307	3.34	1,778	2.64	2,782	1.94	6,389	1.24		
1,312	3.33	1,788	2.63	2,805	1.93	6,509	1.23		
1,317	3.32	1,797	2.62	2,828	1.92	6,635	1.22		
1,322	3.31	1,806	2.61	2,851	1.91	6,765	1.21		

Allenstown

Manufactured Building Area Size Adjustment Factors

Median Effective Area = 800sf Fixed Site Cost Adjustment = 30%

Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.
73	4.00	125	2.62	180	2.03	296	1.51	828	0.99
74	3.96	126	2.61	182	2.02	300	1.50	857	0.98
75	3.92	127	2.59	183	2.01	304	1.49	889	0.97
76	3.87	128	2.58	185	2.00	308	1.48	923	0.96
77	3.83	129	2.56	186	1.99	312	1.47	960	0.95
78	3.79	130	2.55	187	1.98	316	1.46	1,000	0.94
79	3.75	131	2.53	189	1.97	320	1.45	1,043	0.93
80	3.71	132	2.52	190	1.96	324	1.44	1,091	0.92
81	3.68	133	2.51	192	1.95	329	1.43	1,143	0.91
82	3.64	134	2.49	194	1.94	333	1.42	1,200	0.90
83	3.60	135	2.48	195	1.93	338	1.41	1,263	0.89
84	3.57	136	2.47	197	1.92	343	1.40	1,333	0.88
85	3.54	137	2.45	198	1.91	348	1.39	1,412	0.87
86	3.50	138	2.44	200	1.90	353	1.38	1,500	0.86
87	3.47	139	2.43	202	1.89	358	1.37	1,600	0.85
88	3.44	140	2.42	203	1.88	364	1.36	1,714	0.84
89	3.41	141	2.40	205	1.87	369	1.35	1,846	0.83
90	3.38	142	2.39	207	1.86	375	1.34	2,000	0.82
91	3.35	143	2.38	209	1.85	381	1.33	2,182	0.81
92	3.32	144	2.37	211	1.84	387	1.32	2,400	0.80
93	3.29	145	2.36	212	1.83	393	1.31	2,667	0.79
94	3.26	146	2.34	214	1.82	400	1.30	3,000	0.78
95	3.23	147	2.33	216	1.81	407	1.29	3,429	0.77
96	3.21	148	2.32	218	1.80	414	1.28	4,000	0.76
97	3.18	149	2.31	220	1.79	421	1.27	4,800	0.75
98	3.16	150	2.30	222	1.78	429	1.26	6,000	0.74
99	3.13	151	2.29	224	1.77	436	1.25	8,000	0.73
100	3.11	152	2.28	226	1.76	444	1.24	12,000	0.72
101	3.08	153	2.27	229	1.75	453	1.23	24,000	0.71
102	3.06	154	2.26	231	1.74	462	1.22	100,000	0.70
103	3.04	155	2.25	233	1.73	471	1.21	200,000	0.7012
104	3.01	156	2.24	235	1.72	480	1.20	300,000	0.7008
105	2.99	157	2.23	238	1.71	490	1.19	400,000	0.7006
106	2.97	158	2.22	240	1.70	500	1.18	500,000	0.7005
107	2.95	159	2.21	242	1.69	511	1.17	600,000	0.7004
108	2.93	160	2.20	245	1.68	522	1.16	700,000	0.7003
109	2.91	161	2.19	247	1.67	533	1.15	800,000	0.7003
110	2.89	162	2.18	250	1.66	545	1.14	900,000	0.7003
111	2.87	163	2.17	253	1.65	558	1.13	1,000,000	0.7002
112	2.85	164	2.16	255	1.64	571	1.12		
113	2.83	166	2.15	258	1.63	585	1.11		
114	2.81	167	2.14	261	1.62	600	1.10		
115	2.79	168	2.13	264	1.61	615	1.09		
116	2.77	169	2.12	267	1.60	632	1.08		
117	2.76	170	2.11	270	1.59	649	1.07		
118	2.74	171	2.10	273	1.58	667	1.06		
119	2.72	173	2.09	276	1.57	686	1.05		
120	2.70	174	2.08	279	1.56	706	1.04		
121	2.69	175	2.07	282	1.55	727	1.03		
122	2.67	176	2.06	286	1.54	750	1.02		
123	2.65	178	2.05	289	1.53	774	1.01		
124	2.64	179	2.04	293	1.52	800	1.00		

Code	Description
00	INVESTIG IN PROGRESS
11	NOT ASSESSD SEPARATE
12	SUBDIVISN-ASMT/SALE
13	IMPROVED AFTER 4/1
14	IMPROVED AFTER SALE
15	UNDER CONSTRUCTION
16	L/O ASMT - L/B SALE
17	L/B ASMT - L/O SALE
18	MULTI PARCEL SALE
19	VALUE IN EXCHANGE
20	MULTI-TOWN PROPERTY
21	MPC-CAN SELL SEPRTLY
22	UNKNOWN CONSIDERATN
23	NO TRANSFER STAMPS
24	ABUTTER SALE
25	QUICK SALE
26	MINERAL RIGHTS ONLY
27	< 100 % INT TRANSFER
28	LIFE EST/DEFER 1YR+
29	PLOTAGE/ASMBL IMPACT
30	TIMESHARE
31	EASEMENT
32	TIMBER RIGHTS
33	LNDLRD/TENANT SALE
34	PUBLIC UTIL GRNTR/E
35	GOVMT AGENCY GRNTR/E
36	REL/CHAR/EDU GRNTR/E
37	BANK FORECLSR SALE
38	FAMILY/RELAT GRNTR/E
39	DIVORCE PRTY GRNTR/E
40	BUSIN AFFIL GRNTR/E
44	NON MARKET TRANSFER
45	BOUNDARY ADJUSTMT
46	QUITCLAIM DEED
47	OTHR SALE OF CONVENC
48	COURT/SHERIFF SALE
49	PRE-FORECLSR SALE
50	TAX SALE
51	FORECLOSURE
52	FORCED SALE
55	OTHR/UNSPEC DEED COV
56	OTHER DOUBTFUL TITLE
57	LARGE VALUE IN TRADE
58	INSTALLMENT SALE
59	UNFINISH COMMON PROP
60	UNIDENT IN TOWN RECS
66	COMPLEX COMMRCL SALE
67	PERSONAL PROPERTY
68	MORTGAGE UNKNOWN
69	LEASE W/ UNK TERMS
70	BUYR/SELR COST SHIFT
77	ENCUMBRANCES
80	SUBSID/ASSIST HOUSNG
81	ESTATE SALE/FDCY COV
82	DEED DATE OLD/INCMPL
87	XS LOCALE IN SAMPLE
88	XS PRP TYP IN SAMPLE
89	QUICK RESALE
90	CURRENT USE ASSESSMT
97	CONSERVATION EASMNT
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.

Although the total market value of the property is expressed or displayed in separate parts, such as land, building, views and waterfront, it is the total value of the property that is most important. You may feel the view, waterfront, building or land is high or low, but if the total value represents market value and is equitable with similar properties, then your assessment is reasonable and fair.

The quality and desirability of waterfront varies widely as does the value attributed to various bodies of water and even the same body of water in two different municipalities.

Topography and access to the site, as well as to the waterfront itself varies and can greatly affect the market value. Because of this, it is rare to find two properties that are identical and as such adjustments must be made for water quality and access based on 3rd party data such as, NH DES when sales are lacking or limited.

Despite the possible lack of sales data, the assessor must still produce an equitable opinion of value for each and every property in town; sometimes making subjective adjustments for differences from property to property for what they feel affects the market value positively and/or negatively. This unfortunately may not always be demonstrated in sales data due to the lack of sales, so experience and common sense play a large part in this process, when local direct sales are lacking.

Cove Waterfront – Limited access as owned by another, provides views of water and wildlife.
Base $5,000 – which may be further reduced by topography adjustment.

Riverfront (Suncook & Merrimack)
Base $15,000 – which may be further reduced by access/topography adjustment.

Iris Pond
Base $25,000 – this may be further reduced due to topography, access, distance to water or presence of weeds/swampy conditions, etc.

Allenstown Waterfront Report

Sorted By Waterfront Value

Map Lot Sub: 000103 000007 000001
Location: 40 RIVERSIDE DRIVE
Owner: RILEY RICHARD
Waterfront Value: $ 4,800

Notes: RF/NBD/FLOODPLAIN

Map Lot Sub: 000109 000007 000000
Location: 58 SCHOOL STREET
Owner: LEBLANCE, JUSTINE B
Waterfront Value: $ 23,800

Notes: IRIS POND WF

	Date	Book/Page	Type	Price
Most Recent Sale:	11/05/12	3348/1584	Q I	$160,000
Current Assessment:				$162,900

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 then 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 this new view, grading it better or worse than the sales data and making an appropriate value adjustment. 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 only a few properties in town with views noted and as we converted the town's existing assessing data, updated photographs were not available. As data is collected going forward, photographs will be updated on individual property records.

Allenstown View Report

Sorted By View Value

Map Lot Sub: 000108 000028 000000
Location: 6 BAILEY AVENUE
Owner: HRYCUNA, FRED J.
View Value: $ 5,000

Notes: MIN VU

Map Lot Sub: 000113 000040 000000
Location: MAIN STREET
Owner: BARRETT EMILY L
View Value: $ 15,000

Notes: VU

Map Lot Sub: 000113 000041 000000
Location: MAIN STREET
Owner: BAILEY, JOAN & MCNAMARA, JEFF
View Value: $ 15,000

Notes: 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.

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.

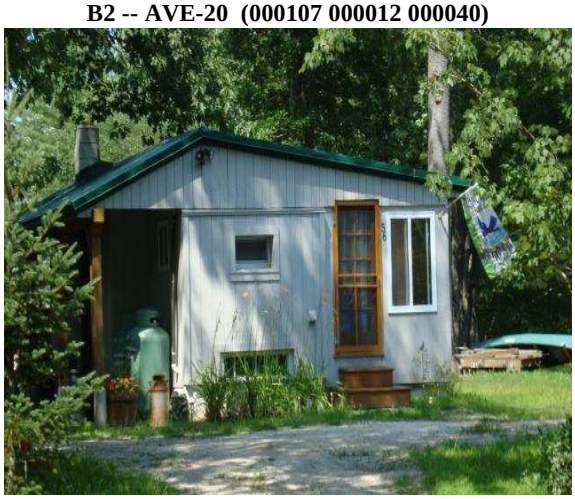
B4 -- AVE-40 (000409 000001 000000)

B2 -- AVE-20 (000407 000037 000000)

B2 -- AVE-20 (000102 000005 000000)

B2 -- AVE-20 (000107 000012 000040)

B1 -- AVE-10 (000107 000012 000151)



B1 -- AVE-10 (000103 000014 000000)

B1 -- AVE-10 (000105 000009 000000)

B1 -- AVE-10 (000101 000015 000000)

B1 -- AVE-10 (000407 000040 000067)

B1 -- AVE-10 (000112 000223 000000)

A0 -- AVG (000409 000006 000000)

A0 -- AVG (000106 000038 000030)

A0 -- AVG (000107 000012 000000)

A0 -- AVG (000105 000016 000000)

A0 -- AVG (000108 000018 000000)

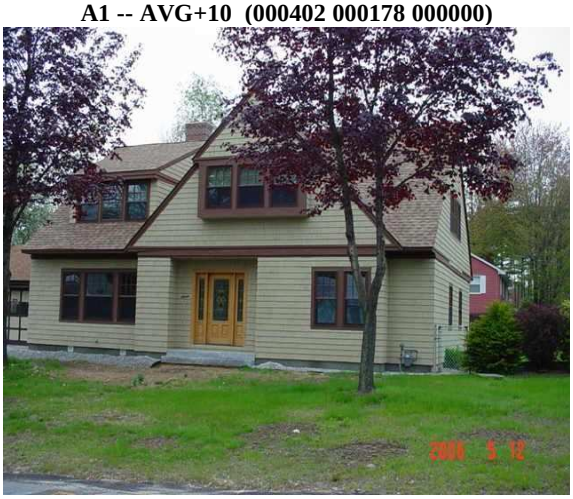
A0 -- AVG (000109 000007 000000)

A1 -- AVG+10 (000112 000052 000000)

A1 -- AVG+10 (000107 000012 000036)

A1 -- AVG+10 (000402 000178 000000)

A1 -- AVG+10 (000402 000134 000000)



A1 -- AVG+10 (000113 000003 000000)

A2 -- AVG+20 (000113 000036 000000)

A2 -- AVG+20 (000113 000037 000000)

A2 -- AVG+20 (000407 000001 000000)

A2 -- AVG+20 (000409 000018 000000)

A2 -- AVG+20 (000402 000016 000000)

A2 -- AVG+20 (000106 000038 000001)

A2 -- AVG+20 (000112 000200 000000)

A3 -- AVG+30 (000107 000012 000106)

A3 -- AVG+30 (000105 000045 000000)

A3 -- AVG+30 (000113 000038 000000)

A3 -- AVG+30 (000112 000288 000000)

A4 -- EXC (000402 000172 000000)

A4 -- EXC (000401 000004 000000)

A4 -- EXC (000112 000213 000000)

A4 -- EXC (000109 000063 000000)

A4 -- EXC (000111 000018 000000)

Town of ALLENSTOWN Merrimack County New Hampshire

2013 Revaluation Neighborhood and Sales Map

LEGEND

NEIGHBORHOODS

- A : AVERAGE -40%
- B : AVERAGE -30%
- C : AVERAGE -20%
- D : AVERAGE -10%
- E : AVERAGE 100%
- F : AVERAGE +10%
- G : AVERAGE +20%
- H : AVERAGE +30%

FLOOD ZONE 100yr

Sale and Neighborhood code information was aquired from Avitar Assessing database. Town Boundary and Road information was aquired from GRANIT.

Terra–Map

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