

Avitar Associates of New England, Inc.

Municipal Services Company

Greenfield, NH

2014 VALUATION UPDATE

April 1, 2014

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

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Manual V3.15

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INTRODUCTION

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

We use a data collection card to facilitate the listing and pricing of buildings which will insure uniformity and accuracy in the collection of data and use of the CAMA system. *See Section I.D. Data Collection.*

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

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

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

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

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

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

Intended Use of Report

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

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

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

Intended Users of Report

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

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

What This Report is Not Intended to Do

It is not intended to answer 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**

SECTION 1

A. CERTIFICATION

CERTIFICATION

Dear Board Members:

The attached Revaluation Report is hereby provided to the Town of Greenfield for an effective date of new values of 4/1/2014.

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

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

- The statements of fact contained in this report are true and correct.
- The reported assumptions and limiting conditions are my impartial and unbiased professional analyses, opinions and conclusions.
- I have no present or prospective interest in any property that is the subject of this report and I have no personal interest with respect to the parties involved, nor any bias with respect to any property that is the subject of this report or to the parties involved with this assignment.
- My engagement in this assignment and compensation for completing this task, although contingent upon developing and reporting predetermined statistical results was not contingent upon the resulting assessment of any individual property.
- My analyses, opinions and conclusions were developed and this report has been prepared in conformity with the NH State Law in affect as of the date of the signed contract, to the best of my knowledge.
- I **have** made a personal viewing of the properties, per the contract and scope of services agreement, (*Section 1.B. Contract & Scope of Work*) that are the subject of this report and I or members of my staff have inspected each building's interior when allowed.
- I certify that the total taxable value of the town is \$136,904,092.

Signature: _____

Date: _____

RESUME' OF SUPERVISOR OR SIGNOR

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

Experience:

4/08 – Present Assessor, Avitar Associates of New England, Inc., Chichester, NH

Responsible for all day to day assessing responsibilities for 20 towns.
Specific Appraisal Experience - Supervised the valuation updates for the towns of Alexandria, Boscawen, Cornish, Deering, Fitzwilliam, Greenfield, Greenville, Plainfield, Richmond, Temple, Sharon, Croydon, Grafton, Hebron, Windsor, Springfield & Groton.

4/95 – 4/08 Town Administrator, Town of Andover, NH

Assessor, Finance Director, Health Officer, Welfare Administrator and other duties as assigned by the Board of Selectmen.
Specific Appraisal Experience - Assessed all new construction and subdivisions; reviewed and recommended approval or denial of all property tax exemption and credit applications; prepared annual MS-1; completed the annual equalization survey for NH DRA; prepared property, timber, land use and gravel tax warrants; reviewed and recommended approval or denial of all abatement applications; monitored the town-wide valuation update in 2004; assisted in the defense of values before the Merrimack County Superior Court in August 2006.

1/89 - 10/94 Owner/Operator, Stetson's Village Store, Andover, NH

Managed all aspects of a small grocery store and adjoining pizza and sandwich take-out business.

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

Professional Designations or Affiliations:

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

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

THIS CERTIFIES THAT

Mark Stetson

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

DRA-CERTIFIED PROPERTY ASSESSOR SUPERVISOR

Which shall remain valid until December 31, 2019

Given this day of April 30, 2014


Stephan Hamilton, Director

SECTION 1

B. CONTRACT & SCOPE OF WORK

REVALUATION/UPDATE AGREEMENT

SUBJECT: Update of all taxable, tax exempt and non-taxable property for tax assessment purposes, in accordance with the standards set forth in the laws of the State of New Hampshire and Administrative Rules adopted by the Department of Revenue Administration (DRA) and the Assessing Standards Board (ASB), in effect at the time of execution.

Greenfield, 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 Greenfield
1.2 Address of Municipality:	P.O. Box 256, 7 Sawmill Road
	Greenfield, NH 03047
1.3 Contracting Officer for the Municipality:	Board of Selectmen
1.4 Telephone:	(603) 547-3442
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 10/1/2014 with assessments as of 4/1/2014.

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 \$32,000 dollars, in manner and form as follows:

2.6.1 Payment shall be made in monthly installments as the work progresses based on 90% of the estimated proportion of the work completed in the preceding month with the 10% balance being held and accumulated until final satisfactory completion of the update as defined in 2.2.3.

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 2014-15 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 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 subplot 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 3 day window for property owners to call and schedule an appointment which will occur at a later date. The informal review process may be monitored by the 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 AND COMMERCIAL/INDUSTRIAL PROPERTY

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 its 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 at the per diem rate of \$85/hour. "Any legal fees incurred are the sole responsibility of the town." In the case of an appeal upon Public Utility property that has been appraised by the Company, the 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.

not needed
per work
on call 10-30-13

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

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

10. PERFORMANCE BOND

The Company, before starting any update 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 1,003 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 \$960
New Total, If Bond Required \$32,960

In the presence of:

Municipality of: Greenfield, N.H.

Adam R. Patt
Witness

By: R. Whimpy
Debra M. Dackson
Board of Selectmen

Date: October 31, 2013

In the presence of:

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

Sherry J. Charn
Witness

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

Date: 11-1-13

AVITAR PERSONNEL

<u>ID</u>	<u>EMPLOYEE</u>	<u>AVITAR POSITION</u>	<u>NH DRA CERTIFICATION</u>
GR	Gary J Roberge	CEO, Sr Assessor	Certified Property Assessor Supervisor
LM	Loren J Martin	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**

<u>ID</u>	<u>EMPLOYEE</u>	<u>AVITAR POSITION</u>	<u>NH DRA CERTIFICATION</u>
GR	Gary J Roberge	CEO, Sr Assessor	Certified Property Assessor Supervisor
LM	Loren J Martin	President, Sr Assessor	Certified Property Assessor Supervisor
MS	Mark Stetson	Assessor/Supervisor	Certified Property Assessor Supervisor
CR	Chad Roberge	Assessor	Certified Property Assessor
KC	Kerry Connor	Assessor Assistant	Certified Property Assessor Assistant
DM	Dan Martin	Assessor Assistant	Certified Property Assessor Assistant
ER	Evan Roberge	Assessor Assistant	Certified Property Assessor Assistant
JB	Jonathan Babon	Assessor Assistant	Certified Property Assessor Assistant
AD	Adam Denoncour	Building Data Collector	Certified Building Measurer & Lister

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

SECTION 1

D. DATA COLLECTION

I. Introduction to Data Collection (No data collection was part of this update)

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

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

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

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

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

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

II. Data Collection Form = DCF

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

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

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

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

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

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

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

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

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

ARMS LENGTH SALE = Willing seller and willing buyer, both of whom are knowledgeable concerning all the uses of the property and having no previous relation and neither are under any undo duress.

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

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

History

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

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

Third Character/Why

A = Abatement/Appeal

C = Callback

H = Hearing

P = New Construction/Pickup

S = Subdivision

T = Town/Taxpayer Request

U = Update

V = Verification Process

Fourth Character/Action

E = Estimate

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

M = Measure Only

R = Reviewed

X = Refusal with notes

Used with 3rd Character H only

C = Change used w/Hearing Only

N = No Change used w/Hearing Only

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

ACTIONS

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

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

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

M = MEASURED only.

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

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

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

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

LISTING THE PROPERTY

Building Site & Land Topography Description

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

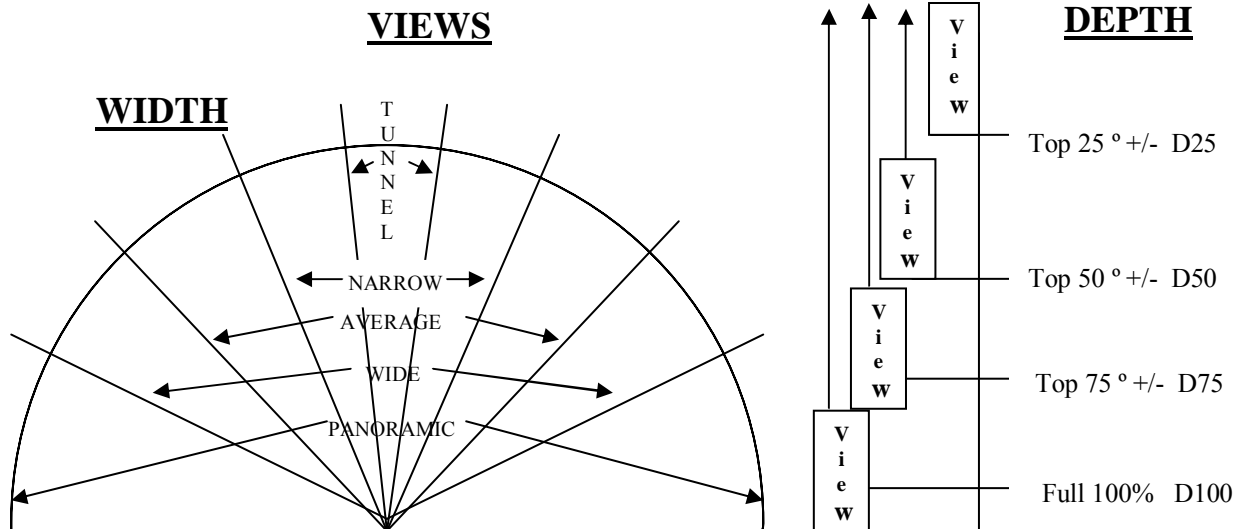
Topography

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

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

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

Road Gravel/Dirt; Paved; Undeveloped.



SUBJECT *

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

DISTANCE

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

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

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

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

LISTING THE PROPERTY

Building Style & Normal Story Height

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

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

Story Height Explanation (See Story Height Examples)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

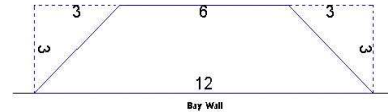
Notes:

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

Bay or Bow Window

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

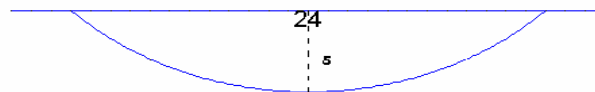
Only needed if different from other side



How to measure and sketch a bay window:

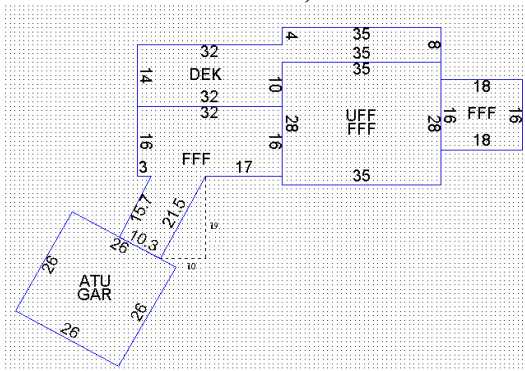
- 1.) Classify the bay window according to its appropriate story height.
- 2.) Check for basement area under the bay window upon listing.
- 3.) Bay windows are only picked up when they include floor space.

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



Angles

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



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

STRUCTURAL ELEMENTS

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

EXTERIOR WALLS

Two (2) entries possible, the 2 most predominate

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

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

ROOF STRUCTURES

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

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

ROOF COVER

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

- PREFAB METAL:** Modified corrugated metal panels that are one piece which run from ridge to soffit. These are either nailed or screwed.
- HIGH QUALITY/COMPOSITION:** This is a newer roof that is typically found on higher priced homes. The material can be made with almost any material. Pressed or formed to look like slate or shake. Life expectancy is 50 years.
- STANDING SEAM:** Heavy gauge metal roofing that “stands up” at seams about 2", every 6-8 inches in an upside down cone fashion with a 50 year life.

INTERIOR WALLS

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

- MASONRY/MINIMUM:** Cinder block or concrete form/or studs, no finish.
- WALL BOARD:** Composition 4' x 8' sheets, such as Celotex.
- PLASTER:** All plaster backed by wood lattice attached to the studs.
- **WOOD/LOG:** Tongue & groove construction, logs, wainscoting.
- DRYWALL:** A rigid sandwich of plaster and paper.
- PLYWOOD PANEL:** 4' x 8' plywood panel sheathing comes in many grades and styles.
- AVERAGE FOR USE:** Is generally used for commercial/industrial buildings to describe the interior finish as being normal for that style building and use.

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

HEATING FUEL

- WOOD/COAL:** Chosen only if there is no conventional heating system. Wood stoves only. (Such as in camps, cottages).
- OIL:** May be identified on the exterior by the presence of oil filler pipes, kerosene or K1 are also fuel oil.
- GAS:** LP or propane gas - these can be identified by LP gas which has a meter on the side of the house or propane gas will have a large tank on or in the ground.

ELECTRIC: Baseboards or geothermal.

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

HEATING TYPE

NONE: No heat.

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

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

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

HOT WATER: Forced hot water through baseboards.

STEAM: Radiators.

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

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

HEAT PUMP: Electric unit which provides forced air heat, usually combined with central air conditioning.

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

INTERIOR FLOORING

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

MINIMUM PLYWOOD: Plywood subfloor or underlayment.

CONCRETE: Concrete slab usually commercial or industrial.

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

LINOLEUM/VINYL: Refers to all forms of linoleum type products of various designs and shapes. This also includes commercial grade vinyl tiles as seen in some schools and grocery stores.

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

HARDWOOD: Generally oak, cherry, maple, birch, bamboo or ash woods.

PERGO/LAMINATE:	A laminate wood look floor that is very durable.
PARQUET FLOORING:	Refers to a surface made of small pieces of hardwood, solids and veneers in various patterns and designs.
CARPET:	Wall to wall carpet of good grade, usually found over the subfloor material, but occasionally covering other floor covers as a replacement.
AVERAGE FOR USE:	Is generally used for commercial/industrial buildings to describe the floor as being normal for this type of structure and use.

NUMBER OF BEDROOMS

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

BATHS OR BEDROOMS

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

Commercial Baths

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

GENERATORS

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

EXTRA KITCHEN

Number of kitchens that exist beyond the first/main kitchen in the home. This is normally seen in in-law apartments or additional living areas. This option to assess as part of the building characteristic is available; however, it may or may not be implemented in this community.

AIR CONDITION SYSTEMS

Room air conditioners are not considered, unless permanently built in.

NO: None exist, or only room units are present.

YES: Normally a large compressor found outside with complete duct work throughout house or parts of the house, sometimes combined with a heat pump.

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

NUMBER OF STORIES

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

QUALITY ADJUSTMENT

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

Defined as:	B5 = Cxgtci g"/72'	A3 = Average +30%
	B4 = Average -40%	A4 = Excellent
	B3 = Cxgtci g"/52' ""	A5 = Excellent +10%
	B2 = Average -20%	A6 = Excellent +20%
	B1 = Average -10%	A7 = Excellent +40%
	A0 = Average	A8 = Excellent +60%
	A1 = Average +10%	A9 = Luxurious
	A2 = Average +20%	AA = Special Use

CONDITION

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

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

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

Defined as:

Functional - Based on problems with design, layout and/or use of building, i.e. bathroom between 2 adjacent bedrooms with no hallway access to bathroom. Bedroom through bedroom access, very low ceiling, chimney through middle of the room.

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

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

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

XFOB

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

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

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

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

Common AGP diameters and AREA calculators for round pools.

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

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

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

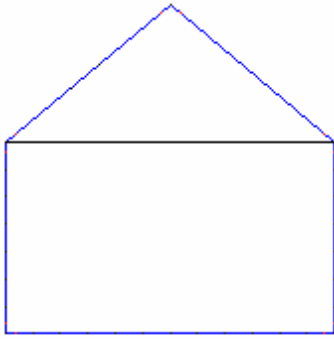
DECK - Deck refers to platforms that are not attached to the primary building. Some decks will be attached to the above ground pools.

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

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

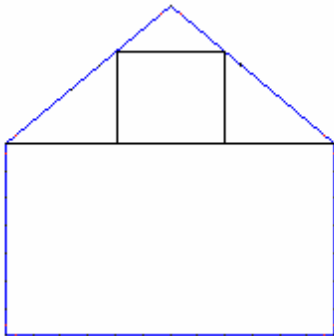
All XFOB's not picked up should be noted.

STORY HEIGHT EXAMPLES



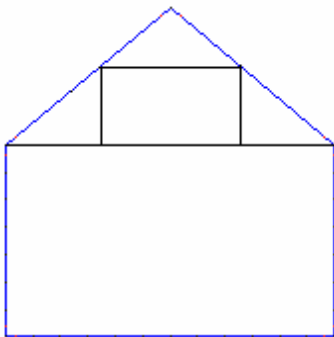
1 STORY FRAME

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



1 STORY FRAME & ATTIC

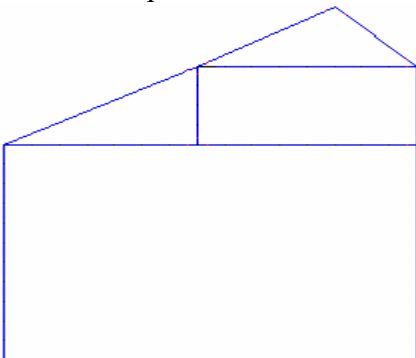
Mixture of Ranch & Cape Cod Style. Camps, Cottages & Mixtures. Low headroom. Only about 25% of the first floor space has 6' headroom on the upper floor. Could be noted as 1 story dwelling or a 1-1/2 story dwelling dependent upon market information.



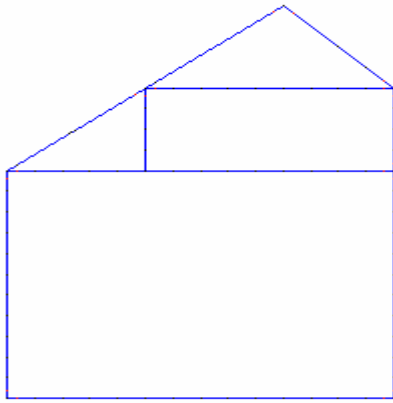
Example A

1-1/2 STORY FRAME

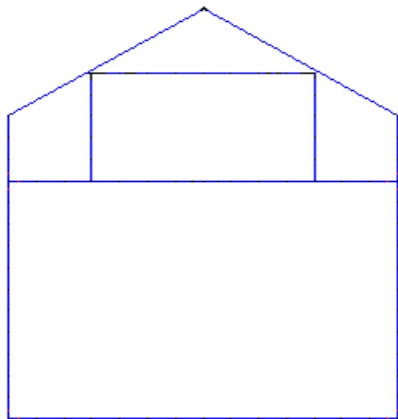
Same basic structure as above with or without shed dormers. In both cases only about 50% of the ground floor space exists in the upper floor as useable space with 6' wall height. Floor space may be larger, but ceiling slope brings the floor to ceiling height less than 6', and as a result, it is not considered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



Example B



Example A

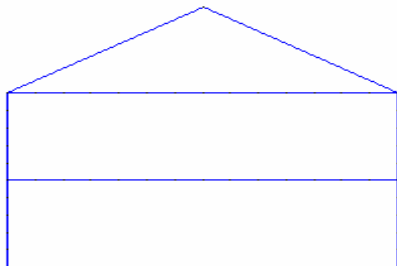


Example B

1-3/4 STORY FRAME

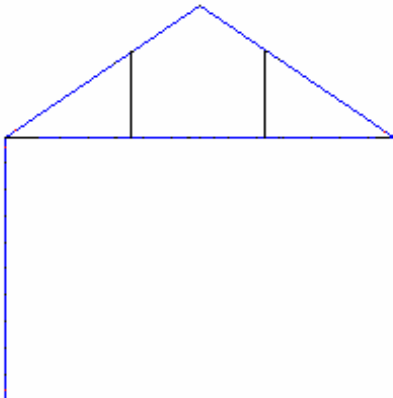
Full shed dormer or very high pitch roof without dormer found throughout the state. Second floor area is about 75% or more of the first floor area.

See Example A & B Left



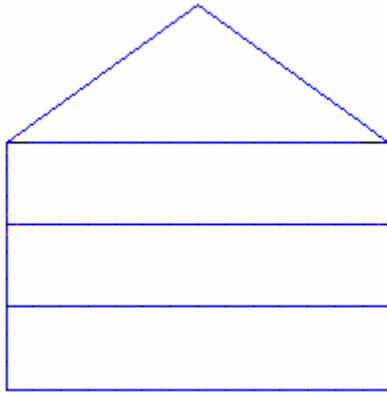
2 STORY FRAME

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



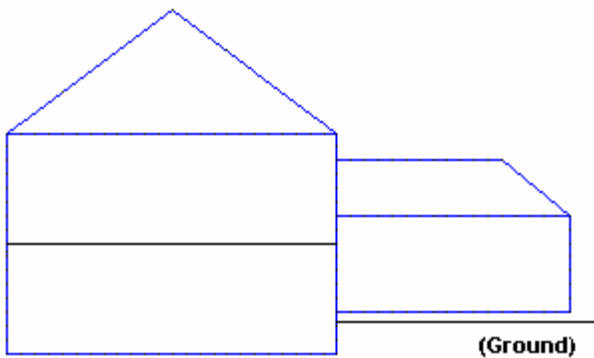
2 STORY FRAME & ATTIC

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

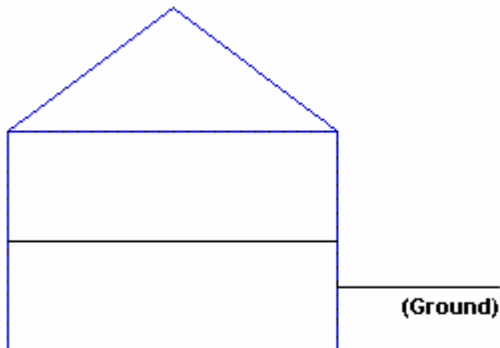


3 STORY FRAME

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.

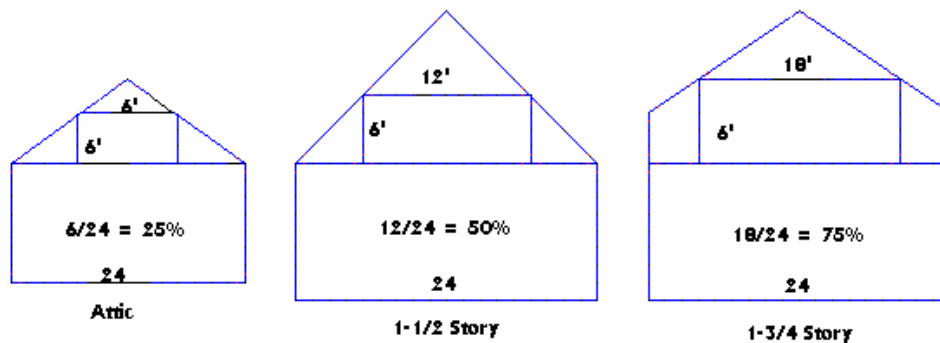


SPLIT ENTRY - one story Ranch Style Home $\frac{1}{2}$ of lower floor foundation exposed.

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

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

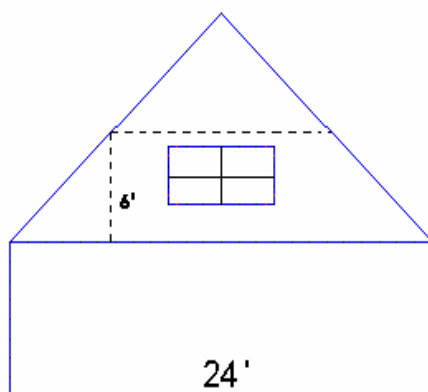
Example: Method 1



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

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

Example: Method 2



Computation:

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

$24 - 12 = 12$ (12' total living space)

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

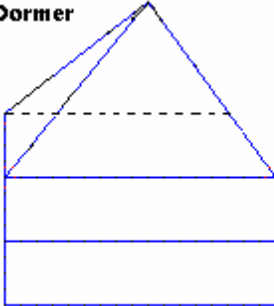
*Note: Estimate 6' ceiling height. Normally, this is just below or at window top. It is important to know where the first floor ends and the second floor begin, via window view, as high exterior side walls may not mean higher first floor ceiling and this may increase the potential second floor area.

Dormers

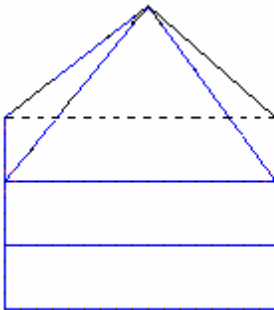
Dormers are projected roof lines that may or may not be considered as livable area. When dormers are of considerable size, they contribute to the livable area. The additional area supplied by the dormer must be included in the determination of story height.

EXAMPLES:

Dormer



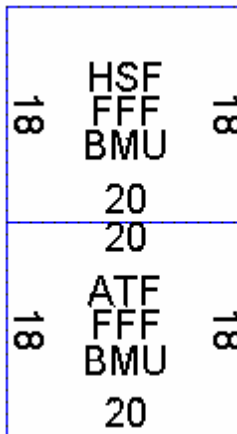
Normally, this is 2-1/2 story house without a dormer. Due to the addition of a full or at least 3/4 length dormer, we now have a 2-3/4 story house. Full dormer means from one end to the other. 3/4 dormer means the dormer covers at least 3/4 of the total distance from end to end.

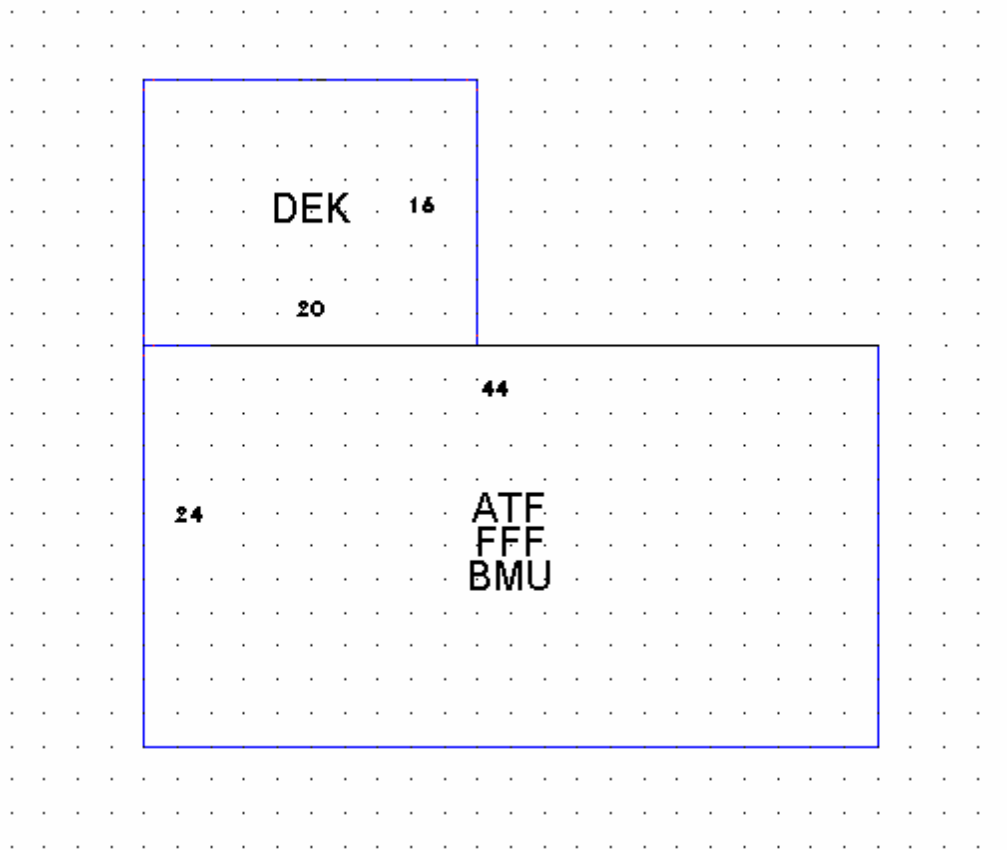


The addition of a dormer to each side of the house can transform a 2-1/2 story house to a 3 story house if full dormers or 2-3/4 story if partial dormers. It is important to note the size of the dormers, whether half, 3/4 or full.

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

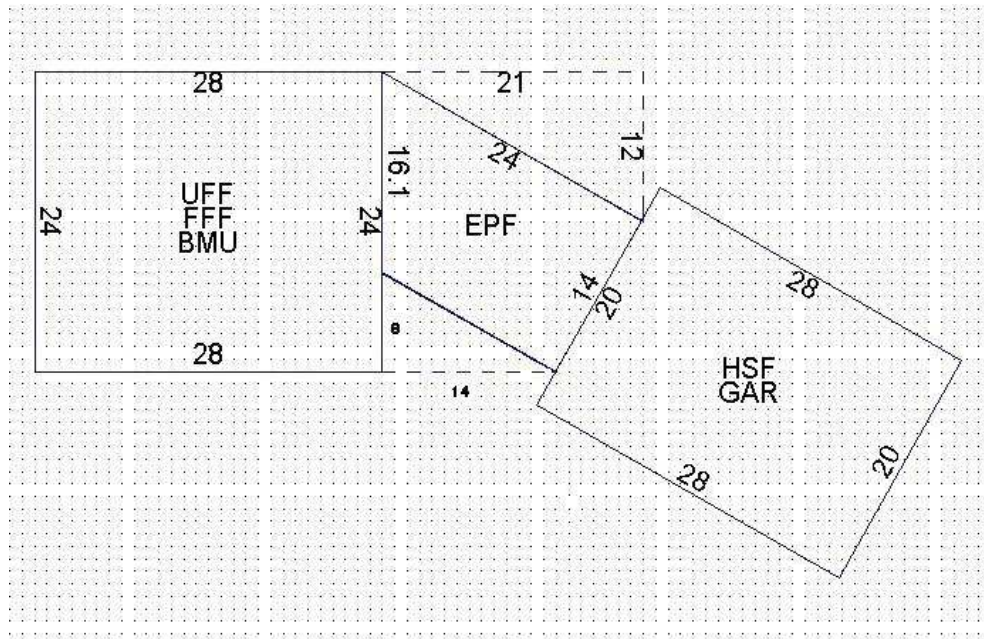
Represents dormer addition





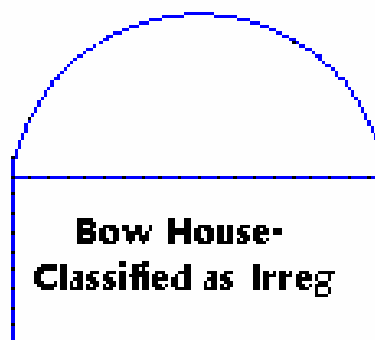
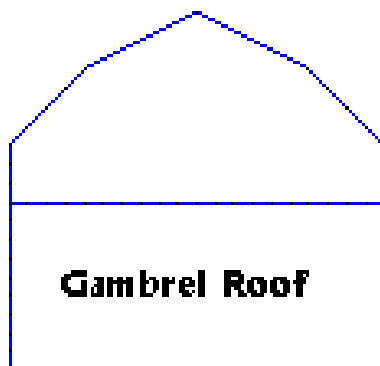
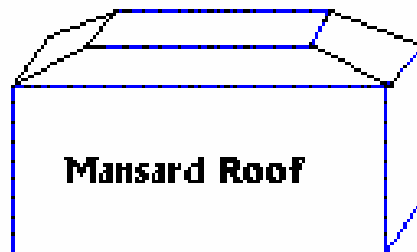
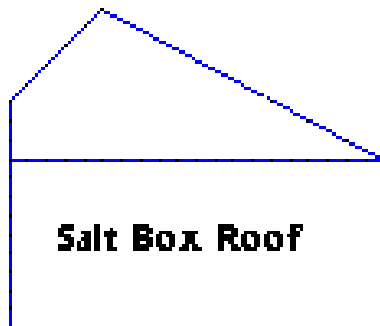
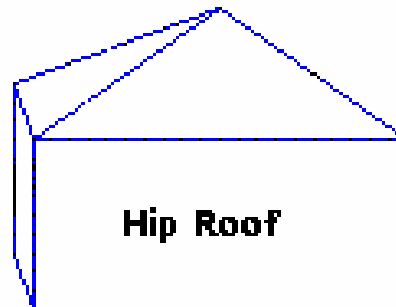
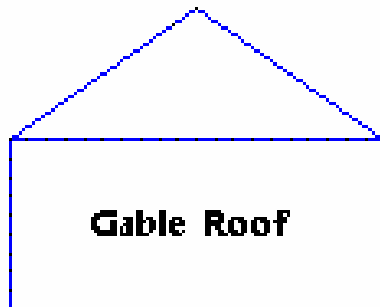
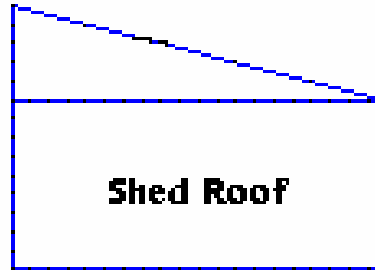
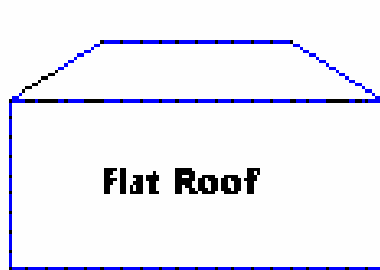
The grid on the back of the DCF is used to draw a sketch of the building to scale. Each point on the grid represents 2 feet, unless otherwise noted by the field person on the sketch.

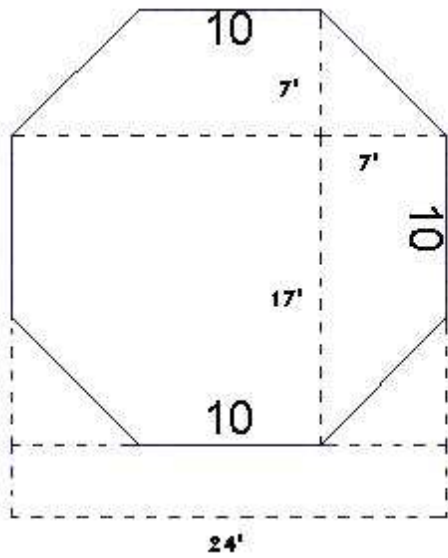
Each section is labeled by existing floors starting with the attic, upper floors, first floor or ground floor and then the basement. Order of the labels does not affect the value, but it does look more correct when labeled top down.



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

ROOF TYPES





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

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

Unqualified Sales List

27-<100% Int Transfer	21-MPC-Can Sell Separately
24-Abutter Sale	18-Multi Parcel Sale
37-Bank Foreclosure Sale	20-Multi Town Property
45-Boundary Adjustment	23-No Transfer Stamps
40-Business Affil Grntr/E	44-Non Market Transfer with Trust as Grantor/ee
70-Buyer/Seller Cost Shift	11-Not Assessed Separately
66-Complex Commercial Sale	56-Other Doubtful Title
97-Conservation Easement	47-Other - Sale of Convenience
48-Court/Sheriff Sale	55-Other/Unspec Deed Cov
90-Current Use Assessment	67-Personal Property
82-Deed Date Old/Incomplete	29-Plotage/Asmbl Impact
39-Divorce Party Grntr/E	49-Pre-Foreclosure Sale
31-Easement	34-Public Util Grntr/E
77-Encumbrances	89-Quick Resale
81-Estate Sale/Fdcy Cov	25-Quick Sale
38-Family/Relat Grntr/E	46-Quitclaim Deed
52-Forced Sale	36-Rel/Char/Ed Grntr/E
51-Foreclosure	98-Sale Related Assessment Changes
35-Govmt Agency Grntr/E	12-Subdivision-Assess/Sale
13-Improved After 4/1	80-Subsidized/Assist Housing
14-Improved After Sale	50-Tax Sale
58-Installment Sale	32-Timber Rights
00-Investigation in Progress	30-Timeshare
17-L/B Assessment - L/O Sale	99-Unclassified Exclusion
16-L/O Assessment - L/B Sale	15-Under Construction
57-Large Value in Trade	59-Unfinish Common Prop
69-Lease W/Unknown Terms	60-Unident in Town Records
28-Life Est/Defer 1 Yr+	22-Unknown Consideration
33-Landlord/Tenant Sale	19-Value in Exchange
26-Mineral Rights Only	87-XS Locale in Sample
68-Mortgage Unknown	88-XS Prop Type in Sample

SECTION 2

PRIOR DRA GENERAL STATISTICS

Prior Sales Analysis Information

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

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

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

DRA PRIOR YEAR RATIO RESULTS

The following prior year ratio statistics, developed by the NH DRA, are being provided at the request of the NH DRA. This information is not part of the contract or scope of services or USPAP Standard 6. It is historic, not current data and has no bearing or use in this revaluation. The writer accepts no responsibility for the accurate meaning or use of this data.

Ratio Study Year 2013

Overall Median Assessment to Sales Ratio:	<u>125.4%</u>
Coefficient of Dispersion:	<u>12.2</u>
Price Related Differential:	<u>1.05</u>

	<u>Ratio</u>	<u>COD</u>
Residential Land Only Sales:	<u>N/A</u>	<u>N/A</u>
Residential Land & Building Sales:	<u>125.4%</u>	<u>12.2</u>
Commercial Land & Building Sales:	<u>N/A</u>	<u>N/A</u>

SECTION 3

VALUATION PREMISE

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

A. Three Approaches to Value

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

In mass appraisal, the income approach is generally of limited use as it requires the property owners to provide income and expense information that, for the most part, they are unwilling to provide and do not have to provide by law. When it is provided, it is almost always with the stipulation that the information be kept confidential. For the above reasons, the income approach is mostly used as a general check against the 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.*

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

<i>MARKET MODIFIED COST APPROACH TO VALUE</i>
--

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

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

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

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

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

THE SALES DATA

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

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

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

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

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

<i>HIGHEST & BEST USE</i>

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 requirements of the local zoning ordinance, in effect for the assessment date of April 1, 2014, are as follows:

Zone 1 - Business District (BD)

Area - Minimum land area is one and one half (1.5) acres.

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

Zone 2 - Village District (VD)

Area - Minimum land area is two (2) acres.

Frontage - Minimum frontage requirement is two hundred fifty (250) feet.

Zone 3 - General Residence District (GRD)

Area - Minimum land area is two (2) acres.

Frontage - Minimum frontage requirement is two hundred fifty (250) feet.

Zone 4 - Rural/Agricultural District (RAD)

Area - Minimum land area is four (4) acres.

Frontage - Minimum frontage requirement is three hundred fifty (350) feet.

Zone 5 - Industrial District (ID)

Area - Minimum land area is two (2) acres.

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

C. Town Parcel Breakdown

Greenfield Parcel Count

	# of Parcels	Value
RESIDENTIAL LAND ONLY (not including current use):	71	\$ 2,166,100
RESIDENTIAL LAND ONLY WITH CURRENT USE:	224	\$ 2,563,503
RESIDENTIAL LAND & BUILDING (not including current use):	435	\$ 80,122,300
Median: \$ 178,300		
RESIDENTIAL LAND & BUILDING WITH CURRENT USE:	128	\$ 32,159,222
MANUFACTURED HOUSING ON OWN LAND:	30	\$ 3,296,447
MANUFACTURED HOUSING ON LAND OF ANOTHER:	0	\$ 0
RESIDENTIAL CONDOMINIUMS:	Included in Residential Buildings	
DUPLEX & MULTI-FAMILY:	27	\$ 6,041,999
COMMERCIAL/INDUST. LAND ONLY (not including current use):	3	\$ 844,700
COMMERCIAL/INDUST. LAND & BUILDING (not including current use):	15	\$ 5,581,700
COMMERCIAL/INDUST. WITH CURRENT USE:	3	\$ 994,421
UTILITY:	1	\$ 3,133,700
TOTAL TAXABLE:	937	\$ 136,904,092
TOTAL EXEMPT/NONTAXABLE:	69	\$ 92,361,000
TOTAL NUMBER OF PARCELS:	1006	
(TOTAL NUMBER OF CARDS):	1124	
PROPERTIES WITH VIEWS (included above):	0	
PROPERTIES WITH WATER FRONTAGE (included above):	90	
DRA CERTIFICATION YEAR:	2014	

D. Time Trending

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

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

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

The following is a summary of the analysis of the sales used broken down by year, a review of the Department of Revenues sales ratio studies for 2011, 2012, and 2013, and an analysis of one paired sale or a property that sold twice.

<u>Sales Analysis Results</u>	<u>Year</u>	<u>Median Ratio</u>	<u>Year</u>	<u>Median Ratio</u>
	2011	1.195	2012	1.140
	2012	1.140	2013	1.317
	2013	1.317	2014	1.131

To determine the trend factor for 2012, using the sales analysis, we took the difference between the 2011 and 2012 ratios (0.055), divided that number by the 2011 ratio of 119.5%, which resulted in a positive trend factor of 4.6% or 0.383% per month.

To determine the trend factor for 2013, using the sales analysis, we took the difference between the 2012 and 2013 ratios (0.177), divided that number by the 2012 ratio of 114%, which resulted in a negative trend factor of 15.53% or -1.294% per month.

To determine a trend factor for 2014, using the sales analysis, we took the difference between the 2013 and 2014 ratios (0.186), divided that number by the 2013 ratio of 131.7%, which resulted in a positive trend factor of 14.12% or 1.176% per month.

The average of this analysis suggests a positive 0.088% per month trend.

<u>DRA Equalization Ratio Study</u>	<u>Year</u>	<u>Median Ratio</u>
	2011	112.6%
	2012	113.4%
	2013	125.4%

To determine the trend factor for 2012, using the DRA figures, we took the difference between the 2011 and 2012 ratios (0.8), divided that number by the 2011 ratio of 112.6%, which resulted in a negative trend factor of 0.71%, or -0.06% per month.

To determine the trend factor for 2013, using the DRA figures, we took the difference between the 2012 and 2013 ratios (12), divided that number by the 2012 ratio of 113.4%, which resulted in a negative trend factor of 10.58% or -0.882% per month.

We also analyzed 2014 qualified sales through 4/1/2014; however, as this analysis reflected only a portion of 2014, the DRA ratio for the entire year doesn't exist.

The average of this analysis suggests a negative 0.47% per month trend.

In addition, we completed a paired sales study which represents a trend from 2008 through 2014.

Sale #	Map/Lot	Sale #1 Date/Price	Sale #2 Date/Price	Percent Change	Mos. Between Sales	% Per Month
1.	R7-21-1	8/08 \$55,000	11/13 \$60,000	+9.09	63	+0.14

Given the time between the sale dates, I do not believe that there is enough evidence with this property to establish either a positive or a negative town wide market trend.

Summary

The conclusions reached by each analysis suggest a market change of between a positive 0.088% per month and a decline of 0.47% per month. Breaking this down on a year to year basis suggest, with both the sales analysis approach and the DRA analysis, that there was between a 0.455% and a 0.47% market decline from 2011 to 2013. As noted above, the DRA analysis is not available for sales that have occurred after 9/30/2013, however the 10 sales during that time, used as part of the sales analysis study, suggests the market has stabilized and that there may be a slight appreciation after that date. As such, it is my opinion that a negative trend of -0.5% be applied through 10/1/13 and that no time trend is warranted after that date. Preliminary analysis and final testing of waterfront sales indicates that no time trend should be applied. As such, there is a separate sales analysis for the non-waterfront properties that does include a trend.

E. Neighborhood Classification

Market Value Influences

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

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

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

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

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

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

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

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

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

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

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

Neighborhoods are classified by alphabetical letters, as follows:

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%

E = Average or most common.

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

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

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

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

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

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

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

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

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

F. Basic Mass Appraisal Process

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

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

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

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

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

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

G. Assumptions, Theories & Limiting Factors

Assumptions

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

Theories

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

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

Limiting Factors

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

H. Telecommunications & Utilities Valuation

1. Telecommunication

Assumptions

- a.) DOT miles of road to be accurate and complete.
- b.) Data provided by companies to be accurate and complete.
- c.) Width of Public Right-of-Way (PRW) to be 10 feet.
- d.) If no data provided, pole count will be estimated as follows: Linear feet of roads ÷ 250, 60% joint ownership and 30-40% good based on average age. RCN poles is \$1,275.

Methodology

Replacement Cost New Less Depreciation – See detail below under Utility Methodology.

2. Utilities

Assumptions

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

Methodology – Replacement Cost New Less Depreciation

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

Towers – Reported Original Cost \$150,000 Year in Service 1984
 1984 Index = 233
 2009 Base Year Index = 553
 $150,000 \div 233 = 64,377.68 \times 553 = \$356,008.57$ Replacement Cost
 This replacement cost must then be depreciated for age.
 If that depreciation was 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 is still in service. As such, Avitar's unique depreciation, developed over time, is proprietary.

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: GREENFIELD-PSNH-2014

UTILITY VALUATION YEAR: 2014

Description	Original Cost	Replacement Cost	Depreciation	Assessment Value
E364 DISTR, POLES,TOWERS & FXT	\$ 979,014	\$ 2,049,415	% 0.551587	\$ 918,984
E365 DISTR, OVER CONDUCT & DEV	\$ 916,101	\$ 2,379,958	% 0.591669	\$ 971,810
E366 DISTR, UNDERGRND CONDUIT	\$ 19,035	\$ 31,823	% 0.322754	\$ 21,552
E367 DISTR, UNDER COND & DEVIC	\$ 137,928	\$ 315,352	% 0.372038	\$ 198,029
E368 DISTR, PAD TRANSFORMERS	\$ 331,294	\$ 331,294	% 0.099999	\$ 298,165
E369 DISTR, SERVICES OVER&UND	\$ 378,897	\$ 658,405	% 0.345377	\$ 431,007
E370 DISTR, METERS INSTALLED	\$ 107,992	\$ 107,992	% 0.099998	\$ 97,193
E373 DISTR, STR LIGHTS OVERHD	\$ 10,869	\$ 21,959	% 0.530398	\$ 10,312
E400 UNCLASSIFIED CONSTRUCTIO	\$ 186,650	\$ 186,650	% 0.000000	\$ 186,650
GRAND TOTALS FOR GREENFIELD-PSNH-2014:	\$ 3,067,780	\$ 6,082,848		\$ 3,133,700 *

* 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	If no point value associated in the cost tables, then fireplaces are still valued in the extra features.
Heat	Example – Oil/FA Ducted (This is an oil fired furnace with forced air ducted system)
Quality	Example – A4 Exc (Here A=average, A1 is one grade better and A4 is 4 graders better)

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

Bedroom & Bathroom Data

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

EFFECTIVE AREA CALCULATIONS

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

EXAMPLE: BUILDING AREA CALCULATIONS

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

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

EXAMPLE:

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

STORY HEIGHT ADJUSTMENTS

Further refinement of the base rate is required to acknowledge the impact of multi-story construction on the total construction costs. This is accomplished through the use of the story height adjustment factor. It is cost adjusted to account for the fact that up until 3 stories or more, it is generally less expensive during original construction to add square feet via story height than expanding the footprint which involves site work and foundation work.

DEPRECIATION TYPES & USE

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

EXAMPLE - 200 Year Old House

<u>Condition</u>	<u>Normal Age Depreciation is</u>
Very Poor	71%
Poor	57% (See chart on prior page)
Fair	42%
Average	35%
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 for land and buildings alike.

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

PHYSICAL: Refers to the general condition of the building, or how well it has aged or been maintained in comparison to new buildings. Here is where the assessor can allow for an adjustment for items that are not consistent with the overall condition of the majority of the home.

FUNCTIONAL: Refers to the functional design of the building based on the current use, design, layout and new technology available, over and above the normal age depreciation.

ECONOMIC: Refers to depreciation caused by things which are exterior to the building and usually not controllable by the owner. Excessive traffic, active railroad tracks, airport nearby, are just a few examples.

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

LAND VALUE COMPUTATIONS

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

SAMPLE LAND CHART

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

Excess acreage at \$1,500 per acre

Base View Value = \$50,000

Base Waterfront = \$100,000

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

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

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

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

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

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

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

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

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

Example:

Zone = Two Acres, 100 Front Feet

1. Parcel with three acres and 400 front feet would not have any excess frontage assessed because only one excess acre exists and the zone requires two. So, this parcel has no subdivision potential.
2. Parcel with four acres and 400 front feet would be assessed for 100 excess front feet because there are two excess acres to support the zoning requirement, and therefore, a potential for subdivision exist.

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

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

SECTION 5

CAMA APPRAISAL REVIEW CARD

ABBREVIATIONS, SAMPLES & DEFINITIONS

Notices may not be exact copies

Page 95

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

- 1) **MAP/LOT/SUB** - Numbers represent the parcel identification numbers (PID) used by the town. The map number represents the ID of the map sheet on which the parcel is displayed. The lot number and sub lot are the unique ID for the parcel on that map sheet.
- 2) **CARD # OF #** - Typically 1 of 1 means the parcel has only one assessment record card for its entire assessment information. In a multi-card situation, where more than one assessment record card is needed to show the assessment information of a parcel with several primary buildings, the first number is the sequential card number and the second number is the total number of cards for that parcel.
- 3) **PRINTED** - The date the card was printed, reflecting the assessment information and value on file at that time.
- 4) **OWNER INFORMATION** - Located in upper left hand corner just below map-lot-sublot numbers and contains the owner name and address information of record at the time of print.
- 5) **SALE HISTORY** - This section is located to the right of owner information box and displays the five most current sales recorded as known for this parcel showing book, page, date, type of sale (Qualified/Unqualified & Vacant/Improved) and seller's name.
- 6) **LISTING HISTORY** - This section usually contains the date that the property was visited, plus the two initials of the person who visited the property. The third character is the reason why they were there, and the fourth is the "action" taken. This may vary as it is user definable, but will always have a date followed by a four space code and then space for a brief note.
- 7) **NOTES** - An area for the appraiser to enter abbreviated notes about the property, as well as reasons for any adjustments made elsewhere on the assessment record card.
- 8) **PICTURE** - Intended to represent some aspect of this tract of land such as view, waterfront or site or outbuildings.
- 9) **EXTRA FEATURES VALUATION** - This area contains the valuation of fireplaces, pools, sheds, detached garages, etc., (a table listing all descriptions and rates can be found in *Section 9C.*), and displays a description (as well as dimensions when appropriate), the unit rate, condition and final value. The grand total is rounded to nearest \$100. Also, included is a brief notes section for each extra feature item listed.
- 10) **PARCEL TOTAL TAXABLE VALUE** - Is located about halfway down the right side of the card and displays prior years and current assessed value summarized as buildings, features and land and then the card total value. In the case of a multi-card parcel, in the current year column an additional value will be displayed for the total parcel value just below the card total value, whereas the prior year values will only show the total assessed value of the entire parcel.
- 11) **LAND VALUATION** - This area provides all the information necessary for land valuation.

Zone - Displays the land pricing table description, which is usually the same as the zones in town.

Minimum Acreage - The minimum lot size as defined by zoning requirements of the town. Occasionally, zones are defined that do not relate to the town zoning. Refer to the land pricing table for clearer definition of the land pricing table.

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

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

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

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

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

Units - Size of land being assessed on each line.

AC = Acres

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

WF = Waterfront Feet

Base Rate - Dollar value per unit, except on line one where it is the basic value of the building site, if one exists, for the lot size shown under units.

NC - Neighborhood Code. All towns have distinct neighborhoods, some more than others, which influence value based on features of the neighborhood and market desirability. Neighborhoods are represented alphabetically with “E” being average; A, B, C & D being levels below average; and F, G, H, I, etc. being levels above average value and desirability.

ADJ - The factor by which the neighborhood influences the value. In the case of excess acreage, it is a quantity or size adjustment factor

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

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

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

Topography - Each land line can have a topography description and adjustment associated and displayed with it.

Cond - Condition - area to enter other land adjustments, such as: wet, shape, undeveloped, etc.

Ad Valorem - Market value.

SPI - Soil Potential Index is used to regulate the per acre rate of the current use land based on the range of value provided by the state. Current use condition for grade, location & site quality as defined in DRA Current Use Rules for forest categories. An entry of 100 means the maximum value and 0 means the minimum. The SPI is provided by the landowner for farm land.

R - This is used for the current use recreation discount. If the recreation discount is granted, a “Y” will appear in this column.

Tax Value - Is the taxable value of all land being appraised, including the land assessed under current use.

Notes - Brief information about each land line or the “COND” adjustment.

Map: 0000U3

Lot: 000015


Sub: 000000

Card: 1 of 1

1 MAIN STREET

ANYTOWN

Printed: 07/21/2014

		<p>(1)</p>																																									
<p>DOW, JOHN</p> <p>1 MAIN STREET</p> <p>ANYTOWN, NH 03123</p>		<p>(2)</p>																																									
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<p>PERMITS</p> <table border="1"> <thead> <tr> <th>Date</th> <th>Permit ID</th> <th>Permit Type</th> <th>Notes</th> </tr> </thead> <tbody> <tr> <td>10/22/12</td> <td>15-12</td> <td>ADDITION</td> <td>DORMER</td> </tr> </tbody> </table> <p>(5)</p>				Date	Permit ID	Permit Type	Notes	10/22/12	15-12	ADDITION	DORMER																																
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10/22/12	15-12	ADDITION	DORMER																																								
<p>BUILDING DETAILS</p> <p>Model: 1.5 STORIES LOG</p> <p>Roof: GABLE OR HIP/ASPHALT</p> <p>Ext: LOGS</p> <p>Int: WOOD/LOG</p> <p>Floor: HARDWOOD/PINE/SOFT WD</p> <p>Heat: OIL/FA DUCTED</p> <p>Bedrooms: 3 Baths: 1.0 Fixtures: 3</p> <p>Extra Kitchens: Fireplaces:</p> <p>A/C: No Generators:</p> <p>Quality: A0 AVG</p> <p>Com. Wall:</p> <p>Size Adj: 1.1753 Base Rate: RSA 80.00</p> <p>Bldg. Rate: 1.1286</p> <p>Sq. Foot Cost: \$ 90.29</p>																																											
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- 1) **PICTURE** - A color or black and white digital picture, if one is attached, usually a picture of the sketched building.
- 2) **OWNER INFORMATION** - Repeats the owner information from the front for ease of use.
- 3) **TAXABLE DISTRICTS** - This area lists any town districts and the percentage of the property in each district.
- 4) **BUILDING DETAILS** - The title bar displays the story height, building style and year built.

Model – Story Height/Building Type

Roof - Style & Material Cover

Ext - Exterior Wall Cover

Int - Interior Wall Material

Floor - Floor Cover Material

Heat - Type & Fuel

Bedrooms - # of Bedrooms

Bath - # of Baths

Fixtures - Total # of Bath Fixtures

Extra Kitchens – In-law or Living Area Kitchen

Fireplaces

A/C - Central Air

Generators

Quality - Building Quality Description

Com Wall - Commercial Wall Structure

Size Adj - Size Adj Factor

Base Rate - Bldg Sq Ft Cost

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

Sq. Foot Cost - Final Adjusted Bld Sq Ft Cost

- 5) **PERMITS** - Area to keep track of issued building permits, manually or automatically from the Avitar Building Permit module, if town building inspector is using that module.
- 6) **BUILDING SKETCH** - It is the area in which the CAMA generated sketch can be found. Labeling of all sections is located within each area. The acronyms in the sketch, which consists of three letters, are shown to the right of the sketch in the Building Sub Area Details section in a more readable, but still in an abbreviated format.
- 7) **BUILDING SUB AREA DETAILS** - This shows the Sub Area ID and description, the actual area for each sub area, the cost factor associated with it as a percentage of the Building Square Foot Cost and the effective area, which is the actual area times the cost factor.

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

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

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

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

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

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

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

Rounded to \$179,300 = Building Assessment

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

SAMPLE LIST LETTER

TOWN OF ANYTOWN
25 MAIN STREET
ANYTOWN, NH 03123

DOW, JOHN
1 MAIN STREET
ANYTOWN, NH 03123

Map Lot Sub : 0000U3 000006 000000

April 1, 2014

Dear Property Owner:

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

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

Please call **603-123-4567 STARTING Tuesday, 4/15/14 thru Thursday, 4/17/14 between 8:00 am & 4:30 pm** to arrange an appointment in the near future for an interior inspection of your property. Please have this notice available when you call.

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

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

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

SAMPLE - NOTICE OF PRELIMINARY VALUES

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

DOW, JOHN
1 MAIN STREET
ANYTOWN, NH 03123

Map Lot Sub : 0000U3 000006 000000

NOTICE OF PRELIMINARY ASSESSMENT VALUES

May 9, 2014

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 & Subscriber**. Enter the **Username Anytown & the Password anytown**. Access to the website will be for the next 30 days from the date of this notice. If you do not have access to the internet, listings of all assessments are available for review at the Town Office. Internet access may also be available at the Library during normal business hours.

Should you feel an error exists or should you like to make an appointment to review your assessment, you should call **603-555-5555 starting on Mon, 5/19/14 thru, Thurs, 5/22/14 from 8:00 am to 4:30 pm** to arrange an appointment. Reviews will be held BY APPOINTMENT ONLY at the **Anytown Town Hall** at a later date. Please keep in mind the phone number will only be answered during the times listed above. If you cannot call during this time frame, please put your specific concerns in writing and we will review them. Do not attempt to fax a request for appointment during or after the date above.

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

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

Thank you for your cooperation.

Land Value: \$ 151,300

Other Value: \$ 209,400

Total Parcel Value: \$ 360,700

SAMPLE SECOND NOTICE OF VALUE AFTER PRELIMINARY HEARINGS

Town of Anytown
Board of Selectmen
25 Main Street
Anytown, NH 03123

DOW, JOHN
1 MAIN STREET
ANYTOWN, NH 03745

Map Lot Sub : 0000U3 000006 000000

Lwp 15, 2014

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: \$ 127,700

Other Value: \$ 121,900

Total Parcel Value: \$ 249,600

DEFINITIONS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Assessed Value: (1) A value set on real estate by a government as a basis for levying taxes; (2) The monetary amount for a property as officially entered on the assessment roll for purposes of computing the tax levy. Assessed values differ from the assessor's estimate of actual (market) value for three major reasons: fractional assessment ratios, partial exemptions, and decisions by assessing officials to override market value.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Encumbrance: Any limitation that affects property rights and value.

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

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

Estate: A right or interest in property.

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

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

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

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

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

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

IAAO: International Association of Assessing Officers.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SECTION 6

SALES DATA

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

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

Effective date of this revaluation is 4/1/2014.

Sales that occurred between 4/1/12 and 7/1/14 were used.

Total Number of Qualified Sales Used 29 sales were used. After final testing and calibration of the sales model, the building base rate was changed from \$68 to \$66. Using the lower square foot cost, indicates that the sales to assessment ratio for non-waterfront properties for the stipulated date range for all sales is slightly higher than 100%, however, an analysis of the ratio of those sales from 10/1/13 forward is very close to 100%, suggesting that the market may be appreciating.

B. Qualified & Unqualified Sales Report

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

The sales list includes the following abbreviations, defined here:

LC=Land Use Code

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

NC=Neighborhood Code

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

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

SH=Story Height

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

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

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

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

Greenfield Sales Analysis Report

Ratio	Map	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Sale Price	Assessment Sale Date	I	Q	Unqualified Description Grantor	Prior Year Assessment
								Eff. Area							
0.990	0000R1	000020	000001	04	2.29	R1	E	RSA	C	\$ 219,500	\$ 217,300 I Q 05/17/2012		Q	FERNANDES, STEPHEN A	\$ 269,700
0.884	0000R3	000011	000000	03	4.82	R1	E	RSA	C	\$ 217,000	\$ 191,800 I Q 06/05/2012		Q	ATHERTON-JR, S & J	\$ 228,200
1.049	0000R3	000012	000008	03	1.61	R1	E	RSA	D	\$ 189,500	\$ 198,800 I Q 04/29/2013		Q	VENNING, R. STEVEN & P	\$ 235,100
1.010	0000R3	000017	000000	03	0.90	R1	E	RSA	B	\$ 145,000	\$ 146,500 I Q 07/10/2013		Q	SULLIVAN, BRET & HALL,	\$ 172,000
1.018	0000R3	000022	000002	04	9.73	R1	E	MHD	A	\$ 119,500	\$ 121,600 I Q 07/17/2013		Q	PARKER, JOHN A.	\$ 156,700
1.017	0000R3	000043	000000	04	4.80	R1	E	RAN	B	\$ 207,500	\$ 211,000 I Q 03/04/2013		Q	BLAKE, BARBARA LEE	\$ 277,900
0.955	0000R3	000044	000000	04	13.46	R1	D	MHD	A	\$ 142,000	\$ 135,600 I Q 08/28/2013		Q	BALCOM, IRENE R. TRUST	\$ 180,100
0.988	0000R4	000010	000001	03	11.60	R1	E	RSA	B	\$ 210,000	\$ 207,500 I Q 11/22/2013		Q	PARKER, JOHN & THEODOR	\$ 235,400
0.977	0000R4	000039	000000	03	4.10	R1	E	RSA	C	\$ 198,900	\$ 194,400 I Q 06/24/2014		Q	RUSSELL, HELEN I.	\$ 225,800
0.875	0000R4	000044	000000	03	19.95	R1	E	MHD	A	\$ 245,000	\$ 214,400 I Q 04/30/2012		Q	REED, EVERETT & REBECC	\$ 253,600
1.036	0000R5	000020	000000	03	7.17	R1	E	RSA	D	\$ 168,000	\$ 174,000 I Q 12/28/2012		Q	BROOKS, MARY M	\$ 259,700
1.067	0000R7	000005	000001	04	14.25	CUUW	F			\$ 57,000	\$ 60,800 V Q 03/19/2014		Q	TIMMONS, JEFFRY A. TRU	\$ 146,400
0.945	0000R9	000019	000002	04	5.01	R1	E			\$ 40,000	\$ 37,800 V Q 09/24/2012		Q	MACALASTER, ANDREWS S	\$ 57,500
1.082	0000R9	000019	000003	04	22.49	CUUO	E			\$ 50,000	\$ 54,100 V Q 05/08/2013		Q	MACALASTER, ANDREWS S	\$ 68,000
0.871	0000R9	000025	000007	03	3.33	R1	D			\$ 41,000	\$ 35,700 V Q 08/02/2013		Q	SMITH, WAYNE E. TRUSTE	\$ 63,500
0.944	0000R9	000027	000004	04	32.30	R1	D			\$ 85,000	\$ 80,200 V Q 02/07/2014		Q	MANGINI, JR VIC BANKRUP	\$ 93,400
0.979	0000R9	000039	000000	03	26.38	R1	E	RSA	C	\$ 250,000	\$ 244,700 I Q 03/29/2013		Q	HOPKINS, PETER W	\$ 263,400
1.088	0000R9	000043	000012	03	0.97	R1	F	RSA	C	\$ 179,900	\$ 195,700 I Q 04/30/2013		Q	BELLETTES SOUTHFIELD	\$ 238,200
1.022	0000R9	000043	000014	03	1.51	R1	F	RSA	C	\$ 197,800	\$ 202,100 I Q 03/26/2014		Q	BALL DESIGN-BUILD, LLC	\$ 61,300

Ratio	Map	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Sale Price	Assessment Sale Date	I	Q	Unqualified Description Grantor	Prior Year Assessment
1.075	0000R9	000043	0001-1	03	2.50	R1	E	RSA	C	\$ 32,000	\$ 34,400 04/29/2013	V	Q	COUNTRY COMFORT HOMES	\$ 61,000
0.978	0000R9	000043	0001-1	03	2.50	R1	E	RSA	C	\$ 211,000	\$ 206,300 08/05/2013	I	Q	ALAERO CONSTRUCTION OU	\$ 61,000
1.044	0000S2	000002	000000	06	0.48	R1W	D	RSA	A	\$ 138,200	\$ 144,300 04/18/2012	I	Q	AMES, CHARLES	\$ 138,200
0.971	0000S2	000011	000000	06	0.64	R1W	D	RSA	B	\$ 189,900	\$ 184,300 07/23/2012	I	Q	CLAIRE, JOYCE A TR. ET	\$ 186,200
0.931	0000S2	000016	000000	06	0.49	R1W	D	RSA	C	\$ 163,300	\$ 152,100 03/06/2014	I	Q	ABBOTT, WILLIAM B. TRU	\$ 156,400
0.957	0000S4	000001	000000	04	2.10	R1W	D	RSA	D	\$ 237,250	\$ 227,000 11/16/2012	I	Q	GOSS, JERRY E TRUSTEE	\$ 267,300
0.899	0000S4	000009	000000	04	1.00	R1	D	RSA	A	\$ 148,000	\$ 133,000 03/24/2014	I	Q	HILBER, RALF U	\$ 165,200
1.035	0000S5	000008	000000	03	5.49	R1	E	RSA	D	\$ 193,000	\$ 199,700 10/11/2013	I	Q	MANSFIELD, KIMBERLY	\$ 253,200
0.989	0000S5	000027	000000	03	5.00	R1	E	RSA	D	\$ 240,000	\$ 237,300 03/01/2013	I	Q	PUTNAM, BRIAN & LAURA	\$ 284,600
0.940	0000V4	000013	000000	02	1.18	R1	E	RSA	B	\$ 215,000	\$ 202,100 07/19/2012	I	Q	HILLEGASS, VIRGINIA H	\$ 224,700

Greenfield Sales Analysis Report

Ratio	Map	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Sale Price	Assessment Sale Date	I	Q	Unqualified Description	Prior Year Assessment
Eff. Area															
1.451	0000R1	000001	000004	04	11.00	CUMW	E			\$ 45,000	\$ 65,300 01/14/2014	V	U	ABUTTER SALE ROBERTSON, STEVEN C.	\$ 87,600
1.220	0000R1	000001	000005	04	12.50	CUFL	E			\$ 55,000	\$ 67,100 01/18/2013	V	U	IMPROVED POST ASMT ROBERTSON, STEVEN	\$ 105,300
0.180	0000R1	000001	000006	04	6.10	CUUW	E			\$ 210,000	\$ 37,700 01/30/2013	V	U	MULTI-TOWN PROPERTY ROBERTSON, STEVEN C.	\$ 60,200
1.021	0000R1	000001	00GRVL	04	81.30	RIW	E			\$ 210,000	\$ 214,500 01/30/2013	I	U	MULTI-TOWN PROPERTY ROBERTSON, STEVEN C.	\$ 248,400
1.820	0000R2	000015	000000	03	50.00	RI	E	RSA	B	\$ 120,000	\$ 218,400 11/01/2012	I	U	FAMILY/RELAT GRNTR/E COVILLE, FREDERICK V.	\$ 264,800
0.280	0000R2	000015	000002	03	1.25	CUUH	E			\$ 120,000	\$ 33,600 11/01/2012	V	U	FAMILY/RELAT GRNTR/E COVILLE, FREDERICK V.	\$ 43,200
1.701	0000R3	000012	000003	03	1.50	RI	E	RSA	C	\$ 114,847	\$ 195,300 10/23/2013	I	U	FORECLOSURE WADLAND/FORECLOSURE	\$ 232,300
2.526	0000R3	000017	000000	03	0.90	RI	E	RSA	B	\$ 58,000	\$ 146,500 01/03/2013	I	U	FINANCIAL CO GRNTR/E BANK OF NEW YORK MELLO	\$ 172,000
224,400.000	0000R3	000022	000001	04	10.19	RI	E	RSA	C	\$ 1	\$ 224,400 02/15/2013	I	U	DIVORCE PRTY GRNTR/E PAVLIK, RICHARD & GAIL	\$ 265,300
1.418	0000R3	000022	000005	04	10.03	RI	E	RSA	C	\$ 130,000	\$ 184,300 11/25/2013	I	U	LNDLRD/TENANT SALE HARRIS, AARON & JENNIE	\$ 223,900
1.807	0000R3	000022	000007	04	9.57	RI	E	RSA	C	\$ 100,000	\$ 180,700 08/10/2012	I	U	FINANCIAL CO GRNTR/E DEUTSCHE BANK NATIONAL	\$ 204,900
1.234	0000R3	000029	000000	04	3.90	RIW	D	RSA	D	\$ 130,000	\$ 160,400 08/06/2012	I	U	FINANCIAL CO GRNTR/E BANK OF NEW YORK MELLO	\$ 192,300
135,600.000	0000R3	000044	000000	04	13.46	RI	D	MHD	A	\$ 1	\$ 135,600 08/28/2013	I	U	NO STAMP PER DEED AMERICAN HOMES & ACC I	\$ 180,100
0.174	0000R3	000044	000001	04	4.20	CUFL	E			\$ 250,000	\$ 43,500 08/08/2012	V	U	FORECLOSURE GOOHS, KEVIN & JACQUEL	\$ 72,400
0.181	0000R3	000044	000001	04	4.20	CUFL	E			\$ 240,000	\$ 43,500 08/29/2012	V	U	FINANCIAL CO GRNTR/E FIRST COLEBROOK BANK	\$ 72,400
1.651	0000R3	000044	000002	04	9.21	RI	E	RSA	D	\$ 250,000	\$ 412,700 08/08/2012	I	U	FORECLOSURE GOOHS, KEVIN & JACQUEL	\$ 432,600
1.720	0000R3	000044	000002	04	9.21	RI	E	RSA	D	\$ 240,000	\$ 412,700 08/29/2012	I	U	FINANCIAL CO GRNTR/E FIRST COLEBROOK BANK	\$ 432,600
36,200.000	0000R3	000046	000000	04	4.00	EX-M	E			\$ 1	\$ 36,200 11/21/2012	V	U	TAX SALE FLYNN, DENNIS	\$ 56,000
89,900.000	0000R4	000014	000000	02	37.40	RI	E			\$ 1	\$ 89,900 01/24/2013	I	U	DIVORCE PRTY GRNTR/E HOPKINS/WHITNEY, DENIS	\$ 134,500

Ratio	Map	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Sale Price	Assessment Sale Date	I	Q	Unqualified Description Grantor	Prior Year Assessment
294,900.000	0000R4	000014	000001	02	4.90	R1	E	RSA	C	\$1	\$294,900	I	U	DIVORCE PRTY GRNTR/E HOPKINS/WHITNEY, DENIS	\$333,000
183,700.000	0000R4	000023	000001	03	5.06	R1	E	RSA	B	\$1	\$183,700	I	U	FAMILY/RELAT GRNTR/E GOODWIN-JR, RICHARD H	\$221,100
3.076	0000R4	000026	000000	03	2.35	R1	E	RSA	C	\$47,500	\$146,100	I	U	FINANCIAL CO GRNTR/E FEDERAL NATIONAL MORTG	\$186,900
41,800.000	0000R4	000036	000000	04	8.40	R1	D			\$1	\$41,800	V	U	ESTATE SALE/FDCY COV WEEKS, DIANE E.	\$59,200
201,400.000	0000R4	000037	000001	03	2.13	R1	D	RSA	A	\$1	\$201,400	I	U	FAMILY/RELAT GRNTR/E LANDRIANI, NOEL H	\$219,900
165,100.000	0000R4	000041	000003	03	1.25	R1	E	RSA	A	\$1	\$165,100	I	U	DIVORCE PRTY GRNTR/E ANFUSO, MOLLY	\$193,100
145,400.000	0000R4	000042	000001	03	14.33	R1	E			\$1	\$145,400	V	U	FAMILY/RELAT GRNTR/E BELMORE-SR, ERNEST E	\$150,300
50,100.000	0000R4	000042	0002-1	03	2.50	R1	E			\$1	\$50,100	V	U	FAMILY/RELAT GRNTR/E HALE, ADELE & BENJAMIN	\$108,500
6,900.000	0000R4	000065	000000	03	9.22	R1	X			\$1	\$6,900	V	U	FAMILY/RELAT GRNTR/E BELMORE, ERNEST SR	\$9,200
79,800.000	0000R4	000073	000000	03	0.25	R1	E	RSA	B	\$1	\$79,800	I	U	ESTATE SALE/FDCY COV CREIGHTON BROOKS, JILL	\$102,200
0.733	0000R5	000007	000000	03	6.06	R1	F			\$70,000	\$51,300	I	U	BUSIN AFFIL GRNTR/E WILCO HOLDINGS LLC	\$102,500
182,800.000	0000R5	000007	000001	04	6.12	R1	F	RSA	B	\$1	\$182,800	I	U	FAMILY/RELAT GRNTR/E THORESON, ELEANOR M.	\$236,000
1.673	0000R5	000007	000002	04	9.15	R1	F			\$70,000	\$117,100	V	U	BUSIN AFFIL GRNTR/E WILCO HOLDINGS LLC	\$218,000
0.819	0000R5	000007	0001-2	04	9.62	R1	F	RSA	A	\$339,000	\$277,500	I	U	DEED INLIEU FORECLSR GAITHUMA, ALLAN N.	\$357,100
281,100.000	0000R5	000015	000000	04	83.00	R1	D	RSA	D	\$1	\$281,100	I	U	NONMKT TRUST GRNTR/E LINDSTROM, PETER & ELI	\$328,100
217,100.000	0000R5	000021	000000	04	8.80	R1	E	RSA	A	\$1	\$217,100	I	U	FAMILY/RELAT GRNTR/E LOWELL, JOAN M.	\$266,800
175,500.000	0000R6	000020	000000	03	22.40	R1	E	RSA	A	\$1	\$175,500	I	U	FAMILY/RELAT GRNTR/E BROWN, KEVIN & WADDLE,	\$207,400
251,200.000	0000R6	000023	000007	03	3.63	R1	E	RSA	C	\$1	\$251,200	I	U	NONMKT TRUST GRNTR/E WIMPORY, ROBERT & KELL	\$293,200
80,800.000	0000R6	000025	000001	03	11.31	CUFL	E			\$1	\$80,800	V	U	FAMILY/RELAT GRNTR/E BELMORE-SR, ERNEST E E	\$98,700
0.618	0000R7	000021	000001	04	5.02	CUVO	E			\$60,000	\$37,100	V	U	ABUTTER SALE MACKAY, SCOTT D.	\$57,300

Ratio	Map	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Sale Price	Assessment Sale Date	I	Q	Unqualified Description Grantor	Prior Year Assessment
210,900.000	0000R7	000032	000000	13	3.50	R1W	E	RSA	D	\$ 1	\$ 210,900	I	U	ESTATE SALE/EDCY COV SUTTERLIN, JAMES SMYRL	\$ 251,300
185,000.000	0000R9	000003	000004	05	3.94	R1	E	RSA	D	\$ 1	\$ 185,000	I	U	NO STAMP PER DEED BENEFICIAL NH INC	\$ 220,400
197,700.000	0000R9	000003	000006	05	4.60	R1	E	RSA	A	\$ 1	\$ 197,700	I	U	NONMKT TRUST GRNTR/E SCHNURR, JOHN F. TRUST	\$ 242,600
0.862	0000R9	000005	000002	03	5.73	R1	E	RSA	B	\$ 212,603	\$ 183,300	I	U	FORECLOSURE HALL/FORECLOSURE	\$ 219,900
1.222	0000R9	000005	000002	03	5.73	R1	E	RSA	B	\$ 150,000	\$ 183,300	I	U	FINANCIAL CO GRNTR/E FEDERAL NATIONAL MORTG	\$ 219,900
127,800.000	0000R9	000024	000000	03	0.70	R1	E	RSA	A	\$ 1	\$ 127,800	I	U	FAMILY/RELAT GRNTR/E LAVOIE, JACQUES L.	\$ 150,300
2.025	0000R9	000027	000002	04	5.80	R1	D	RSA	D	\$ 72,400	\$ 146,600	I	U	FORECLOSURE MANGINI-JR, VICTOR	\$ 179,700
2.395	0000R9	000027	000002	04	5.80	R1	D	RSA	D	\$ 61,200	\$ 146,600	I	U	FINANCIAL CO GRNTR/E FEDERAL HOME LOANS MOR	\$ 179,700
81,000.000	0000R9	000031	000000	04	9.40	R1	C	RSA	A	\$ 1	\$ 81,000	I	U	FAMILY/RELAT GRNTR/E HAND-JR, LEO V.	\$ 103,800
0.000	0000R9	000043	000000	03	12.37	R1	F			\$ 1	\$ 0	V	U	DEED INLIEU FORECLSR BROOKE LEASING & DEVEL	\$ 0
41,800.000	0000R9	000043	000006	03	1.08	R1	F			\$ 1	\$ 41,800	V	U	DEED INLIEU FORECLSR BROOKE LEASING & DEVEL	\$ 59,900
42,200.000	0000R9	000043	000008	03	1.33	R1	F			\$ 1	\$ 42,200	V	U	DEED INLIEU FORECLSR BROOKE LEASING & DEVL	\$ 60,700
39,300.000	0000R9	000043	000009	03	1.42	R1	F			\$ 1	\$ 39,300	V	U	DEED INLIEU FORECLSR BROOKE LEASING & DEVL	\$ 61,100
42,000.000	0000R9	000043	000010	03	1.22	R1	F			\$ 1	\$ 42,000	V	U	DEED INLIEU FORECLSR BROOKE LEASING & DEVL	\$ 60,400
42,000.000	0000R9	000043	000011	03	1.19	R1	F			\$ 1	\$ 42,000	V	U	DEED INLIEU FORECLSR BROOKE LEASING & DEVL	\$ 60,300
35,000.000	0000R9	000043	000013	03	1.13	R1	F			\$ 1	\$ 35,000	V	U	DEED INLIEU FORECLSR BROOKE LEASING & DEVL	\$ 60,100
1.731	0000R9	000043	000014	03	1.51	R1	F	RSA	C	\$ 35,000	\$ 60,600	V	U	BUSIN AFFIL GRNTR/E BELLETETES SOUTHFIELD	\$ 61,300
0.000	0000R9	000043	000015	03	2.03	R1	F			\$ 1	\$ 0	V	U	DEED INLIEU FORECLSR BROOKE LEASING & DEVL	\$ 0
39,500.000	0000R9	000043	000016	03	1.62	R1	F			\$ 1	\$ 39,500	V	U	DEED INLIEU FORECLSR BROOKE LEASING & DEVL	\$ 61,700
249,200.000	0000R9	000044	000001	03	5.70	R1	E	RSA	A	\$ 1	\$ 249,200	I	U	NONMKT TRUST GRNTR/E BOUCHER, RICHARD & CAR	\$ 273,100
										2,297	10/04/2012				

Ratio	Map	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Sale Price	Assessment Sale Date	I	Q	Unqualified Description Grantor	Prior Year Assessment
1.063	0000R9	000048	000000	03	3.00	EX-S	E	EHS	D	\$108,000	\$114,800 12/05/2013	I	U	FORECLOSURE	\$139,500
1.054	0000R9	000052	000000	04	2.25	R1	E	RSA	A	\$175,000	\$184,500 07/30/2012	I	U	IMPROVED POST ASMT VIENS, DENIS R.	\$225,000
2.289	0000R9	000054	000000	04	2.00	R1	E	RSA	B	\$69,300	\$158,600 06/08/2012	I	U	FINANCIAL CO GRNTR/E HOMESALES, INC.	\$196,100
190,700.000	0000R9	000060	000000	04	79.10	R1	D	RSA	D	\$1	\$190,700 01/08/2014	I	U	FAMILY/RELAT GRNTR/E LUCAS, RONALD L. ET AL	\$190,100
0.886	0000R9	000063	000000	04	7.00	R1	E	RSA	C	\$125,000	\$110,700 12/18/2012	I	U	FORECLOSURE SAMPSON/FORECLOSURE	\$191,700
1.942	0000R9	000063	000000	04	7.00	R1	E	RSA	C	\$57,000	\$110,700 06/13/2013	I	U	FINANCIAL CO GRNTR/E FEDERAL NATIONAL MORTG	\$191,700
135,100.000	0000R9	000064	000000	04	2.10	R1	E	MHS	A	\$1	\$135,100 11/21/2012	I	U	TAX SALE MALONEY/TAX COLLECTOR	\$176,600
135,100.000	0000R9	000064	000000	04	2.10	R1	E	MHS	A	\$1	\$135,100 02/20/2013	I	U	GOVMT AGENCY GRNTR/E GREENFIELD, TOWN OF	\$176,600
2.324	0000S1	000029	000000	13	0.80	R1A	E	RSA	A	\$25,000	\$58,100 01/09/2013	V	U	L/B ASMT - L/O SALE ZEPHYR REALTY TRUST U/	\$34,700
269,700.000	0000S2	000004	000000	06	1.23	R1W	D	RSA	D	\$1	\$269,700 08/06/2013	I	U	NONMKT TRUST GRNTR/E BROWN, ANNIKA & LEIF	\$283,200
288,500.000	0000S2	000007	000000	06	0.50	R1W	D	RSA	D	\$1	\$288,500 06/03/2014	I	U	NONMKT TRUST GRNTR/E SIMMONS, DAVID & PATRI	\$269,400
158,300.000	0000S2	000012	000000	06	1.19	R1W	D	RSA	A	\$1	\$158,300 01/10/2014	I	U	ESTATE SALE/EDCY COV BRUNO, LINDA M. TRUSTE	\$159,700
217,400.000	0000S2	000020	000000	06	3.51	R1W	D	RSA	A	\$1	\$217,400 02/28/2014	I	U	NONMKT TRUST GRNTR/E HUBERMAN, ANNE E	\$222,900
0.001	0000S3	000005	000000	03	0.08	R1	X			\$135,500	\$100 09/05/2012	V	U	MULTI-TOWN PROPERTY O'BRIEN, SANDA	\$100
238,100.000	0000S5	000005	000000	03	3.50	R1	E	RSA	B	\$1	\$238,100 02/20/2013	I	U	FAMILY/RELAT GRNTR/E CHANDLER, HAROLD I	\$278,200
267,600.000	0000S5	000012	000000	03	10.70	R1	E	RSA	D	\$1	\$267,600 02/25/2013	I	U	FAMILY/RELAT GRNTR/E GUINN, DALE & ARLINE	\$308,500
1.128	0000S5	000015	000000	03	5.00	R1	E	RSA	D	\$178,000	\$200,800 04/23/2012	I	U	DEED INLIEU FORECLSR BRIN, MATTHEW C.	\$258,700
159,400.000	0000S5	000025	000000	03	5.00	R1	E	RSA	B	\$1	\$159,400 02/12/2013	I	U	DIVORCE PRTY GRNTR/E HOLDEN, FRANK	\$195,700
159,400.000	0000S5	000025	000000	03	5.00	R1	E	RSA	B	\$1	\$159,400 02/07/2014	I	U	NONMKT TRUST GRNTR/E HOLDEN, IDINA	\$195,700
1.500	0000V2	000010	000001	02	2.00	R1	X			\$1,000	\$1,500 04/24/2014	V	U	ABUTTER SALE PIERCE, DAVID H.	\$0

Ratio	Map	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Sale Price	Assessment Sale Date	I	Q	Unqualified Description Grantor	Prior Year Assessment
									Eff. Area						
173,700.000	0000V3	000012	000000	01	0.22	R1	E	RSA	D	\$ 1	\$ 173,700	I	U	NONMKT TRUST GRNTR/E BATTY, JAMES & KRISTIN	\$ 202,700
213,700.000	0000V3	000027	000000	02	0.83	R1	E	RAN	D	\$ 1	\$ 213,700	I	U	FAMILY/RELAT GRNTR/E GRANT, JAMES & MARYANN	\$ 252,800
1.163	0000V5	000001	000000	02	1.80	R1	E	RSA	C	\$ 182,500	\$ 212,300	I	U	FORECLOSURE GROPHEAR/FORECLOSURE	\$ 256,000
2.123	0000V5	000001	000000	02	1.80	R1	E	RSA	C	\$ 100,000	\$ 212,300	I	U	FINANCIAL CO GRNTR/E BANK OF NEW YORK MELLO	\$ 256,000
1.271	0000V5	000007	000000	03	1.00	R1	E	RAN	B	\$ 130,000	\$ 165,200	I	U	FAMILY/RELAT GRNTR/E WEEKS, LENNIE & DIANE	\$ 186,900
191,600.000	0000V5	000010	000000	03	0.70	R1	F	RSA	A	\$ 1	\$ 191,600	I	U	FAMILY/RELAT GRNTR/E MULLINS, THOMAS P	\$ 223,200
1.316	0000V5	000012	000000	03	1.25	R1	F	RSA	A	\$ 123,323	\$ 162,300	I	U	FORECLOSURE KURMAN/FORECLOSURE	\$ 185,900
178,200.000	000R10	000010	000001	04	9.70	R1	D	RAN	B	\$ 1	\$ 178,200	I	U	FAMILY/RELAT GRNTR/E ROONEY, LESLIE A	\$ 232,800
31,000.000	000R10	000011	000000	04	70.00	CUUO	X			\$ 1	\$ 31,000	V	U	FAMILY/RELAT GRNTR/E ROEDEL, FRED B	\$ 41,300
19,300.000	000R10	000012	000000	04	16.00	CUUO	X			\$ 1	\$ 19,300	V	U	FAMILY/RELAT GRNTR/E ROEDEL, FRED B	\$ 22,400

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.

GREENFIELD

UNDEVELOPED 4 ACRE BUILDING SITE PRELIMINARY VALUE ANALYSIS

Trend %/Mnth= -0.50%													ESTIMATED EXCESS ACREAGE VALUE=			\$1,800	
S #	Map & Lot	Address	Sale		Months to 10/1/2013	Adjusted		Acres	XS Acres		4 Acre		NHBD		Cond	Indicated	
			Date	Price		Sale Price	Value		Value	Site Value	Adj.	Adj.	Site Value				
1	R9-43-1-1	Forest Rd	8/5/2013	\$ 32,000	2	\$ 31,680	2.496	-\$ 2,707	\$ 34,387	1.00	0.95				\$ 36,197		
2	R9-19-2	Miner/Fletcher Rd	9/24/2012	\$ 40,000	12	\$ 37,600	5.006	\$ 1,811	\$ 35,789	1.00	0.90				\$ 39,766		
3	R9-19-3	Miner Rd	5/8/2013	\$ 50,000	4	\$ 50,000	12.494	\$ 15,289	\$ 34,711	1.00	0.90				\$ 38,566		
4	R9-25-7	Coach Rd	8/2/2013	\$ 41,000	1	\$ 40,795	3.33	-\$ 1,206	\$ 42,001	0.90	0.95				\$ 49,124		
Sales are trended through 10/1/13																	
F+(G-F5)% (I-2)*K5 H-J K/(L*M)																	

S1 = XS Acres Adj = 2.496 acres in a 4 acre zone; Cond Adj = Mild Topo (-05)

S2 = Cond Adj = Mild Topo (-05) & Gravel Road (-05)

S3 = Cond Adj = Mild Topo (-05) & Gravel Road (-05); Lot size actually is 22.494, but for this analysis, no value is contributed to 10 acres of swamp

S4 = XS Acres Adj = 3.33 acres in a 4 acre zone; Nhd = Below Ave; Cond Adj = Mild Topo (-05) & Gravel Road (-05) & cleared building site (+05) = 0.95

AS THE MEDIAN IS A BETTER INDICATOR OF VALUE, THE PRELIMINARY UNDEVELOPED SITE VALUE IS \$39,000

AVERAGE
\$ 40,914
MEDIAN
\$39,167

The preliminary undeveloped site value includes consideration for the fact that the vacant lots did not have driveways at the time of sale.

10/01/13

GREENFIELD DEVELOPED PRELIMINARY 4 ACRE BASE SITE VALUE ANALYSIS

ESTIMATED \$ PER SQUARE FOOT COST =										Base Year 2014																											
Trend %/Mth			Bldg. Dep			1.250																															
-0.50%																																					
Sale		Sale		Trend		Adj		Grade		Building		Extra		Excess Acs		Land		Location		Site		Indicated															
#		PID		Date		Price		Mnth		Rate		Year		Age		Condn		Sq Ft		Value		Features		& Rd Frnt		Value		Residual		Value		Adj		Condition		Improved Site	
1		S5-27		03/01/13		\$240,000		7		\$231,600		1.0351		1987		2		14		2798		\$169,370		\$12,000		\$1,800		\$48,430		1.00		0.90		\$53,811			
2		S5-8		10/11/13		\$193,000		0		\$193,000		1.1387		1995		2.5		14		2204		\$146,767		\$4,100		\$1,600		\$40,533		1.00		0.80		\$50,666			
3		R4-39		06/24/14		\$198,900		0		\$198,900		0.9996		1972		2.5		20		2164		\$117,675		\$15,300		\$200		\$65,725		1.00		1.00		\$65,725			
4		R3-11		06/05/12		\$217,000		15		\$200,725		1.0159		2004		2.5		10		2123		\$131,993		\$0		\$1,400		\$67,332		1.00		0.95		\$70,875			
5		R4-10-1		11/22/13		\$210,000		0		\$210,000		1.2319		1980		2		15		1544		\$109,939		\$12,000		\$19,300		\$66,761		1.00		1.05		\$65,487			

Sales are trended through 10/1/2013

D+=E5)%

I=rsat(R5-H)G5

O5G+(-J/100)K

F=((-MMN)

O/(P-Q)

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

S1 Site cond = Gravel Driveway (-05) & Mild Topo (-05) = 0.90

S2 Site Cond = Moderate Topo (-15) & Gravel Driveway (-05) = 0.80

S3 Average Neighborhood & Level Site

S4 Site cond = Gravel Driveway (-05) = 0.95

S5 Site cond = Good Site (+10), Mild Topo (-05) = 1.05

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

AS THE MEDIAN IS A BETTER INDICATOR OF VALUE, THE DEVELOPED 4 ACRE SITE VALUE IS ROUNDED TO \$65,000

AVERAGE	\$ 61,313
MEDIAN	\$ 65,487

10/01/13

GREENFIELD EXCESS ACREAGE PRELIMINARY VALUE ANALYSIS

Trend / Month % = -0.50%													BASE BUILDABLE SITE VALUE = \$65,000			
S #	Map/Lot	Address	Sale		Months To 4/1	Adjusted Sale Price	NBHD Adj	Cond Adj	Site Value	XS Rd FF \$	Residual Value	# of XS acres	Per Acre Value	Size Adj.	Topo Adj.	Indicated Acre Value
1	R9-27-4	Coach Road	2/7/2014	\$ 85,000	0	\$ 85,000	0.9	0.95	\$55,575	0	\$ 29,425	28.3	\$1,039.75	0.76	0.75	\$1,824
M5+TJ HK-L M/N (O/P)/Q																
Cond adj = gravel road (-.05), good site (pond) (+10), rolling topo (-10)																
Topo adj = Mild (-.05) & wet areas (-.20) = 0.75																
INDICATED EXCESS ACREAGE PRELIMINARY VALUE IS ROUNDED TO \$1,800/ACRE																
Average \$ 1,824																
Median \$ 1,824																

10/01/13

GREENFIELD **RESIDENTIAL PRELIMINARY BUILDING SQUARE FOOT COST ANALYSIS**

Trend %/Mth -0.50%																	
Depreciation Rate= 1.25																	
Base developed site value= \$ 65,000																	
2014																	
Sale #	PID	Sale Date	Price	Trend Mnth	Adj Price	Location Adj	Site Cond or Topo Adj	Land Value	Extra Features Value	Excess Acs & Rd Frnt Value	Building Residual Value	Rate	Year Built	Building Age	Age	Sq Ft	Indicated Bldg Sqr Ft Value
1	R9-43-14	3/26/2014	\$ 197,800	0	\$ 197,800	1.10	0.90	\$ 64,350	\$ 0	-\$ 4,400	\$ 137,850	1.121	2013	2.5	3	1,885	\$ 68
2	R9-43-1-1	8/6/2013	\$ 211,000	1	\$ 209,945	1.00	0.90	\$ 58,500	\$ 200	-\$ 2,700	\$ 153,945	1.161	2013	2.5	3	2,005	\$ 69
3	V4-13	7/19/2012	\$ 215,000	14	\$ 199,950	1.00	1.05	\$ 68,250	\$ 3,000	-\$ 5,000	\$ 133,700	1.151	1972	2.0	13	2,132	\$ 65
4	S4-9	3/24/2014	\$ 148,000	0	\$ 148,000	0.90	0.85	\$ 49,725	\$ 400	-\$ 5,400	\$ 103,275	1.291	1984	2.5	14	1,235	\$ 79
Sales are trended through 10/1/2013																	
D+E/F5% ORCH F+J-K																	
1=exc O'sqr(R5-N) LQ/M/1-(P*K5/10																	
1.5=v good																	
S1	Location Adj = Above ave neighborhood; Site cond = Gravel Driveway (-05) & Mild Topo (-05) = 0.90; Excess Acres Adj = 1.507 acres for 4 acre site																
S2	Site cond = Mild Topo (-05) & Gravel Driveway (-05) = 0.90; Excess Acres Adj = 2.496 acres for 4 acre site																
S3	Site cond = Good Site (+10) & Mild Topo (-05) = 1.05; Excess Acres Adj = 1.18 acres for 4 acre site																
S4	Location Adj = Below average neighborhood; Site cond = Gravel Driveway (-05), Gravel Road (-05) & Mild Topo (-05) = 0.85;																
Excess Acres Adj = 1.0 acres for 4 acre site																	
5=v poor																	
Excess acres estimated at \$1,800 per acre																	

10/01/13

AS THE MEDIAN IS A BETTER INDICATOR OF VALUE, THE PRELIMINARY COST PER SF FOR RESIDENTIAL = \$68

AFTER FINAL TESTING AND CALIBRATION, THE PRELIMINARY COST PER SF FOR RESIDENTIAL WAS REVISED TO \$66

AVERAGE	\$ 70
MEDIAN	\$ 68

GREENFIELD, NH 2014 VIEW CONTRIBUTORY VALUE ANALYSIS

Trend %/Mth														-0.50%		Bldg Dep (RSA)		1.250		(MHD)		3.00		ESTIMATED \$ PER SQUARE FOOT COST (RES) = \$ 68.00				DEVELOPED SITE VALUE= \$ 65,000		Base Year 2014																																							
Sale #		PID		Sale Date		Sale Price		Trend Mthts		Adj Price		Grade		Year Built		Age Cond		Building Age Depre		Sq Ft		Value		Extra Features Value		Xcess Acs & Rd Frnt Value		Land Residual Value		Locatin Adj		Site Cond or Topo Adj		Indicated Contributory Vln Value																																			
1		R4-44		4/30/2012		\$ 245,000		17		\$ 224,175		1.270		1999		2.5		29		2.155		\$ 77,739		\$ 9,200		\$ 8,900		\$ 126,181		1.00		1.00		\$ 61,181																																			
4		R7-5-1		3/19/2014		\$ 57,000		0		\$ 57,000		0.000		0		0.0		0		0		\$ 0		\$ 0		\$ 11,845		\$ 45,155		1.10		0.55		\$ 5,830																																			
Sales are trended through 10/1/2013														D+E-E5%														K X0\$5 xG xI+-(U/100))														F-L-M-N														O-(Q\$4 xP xQ)													

Sales are trended through 10/1/2013 D=(E-E5)% K xO\$5 xG xI1-(J/100) F -L -M -N O -(O\$4 xP xQ)

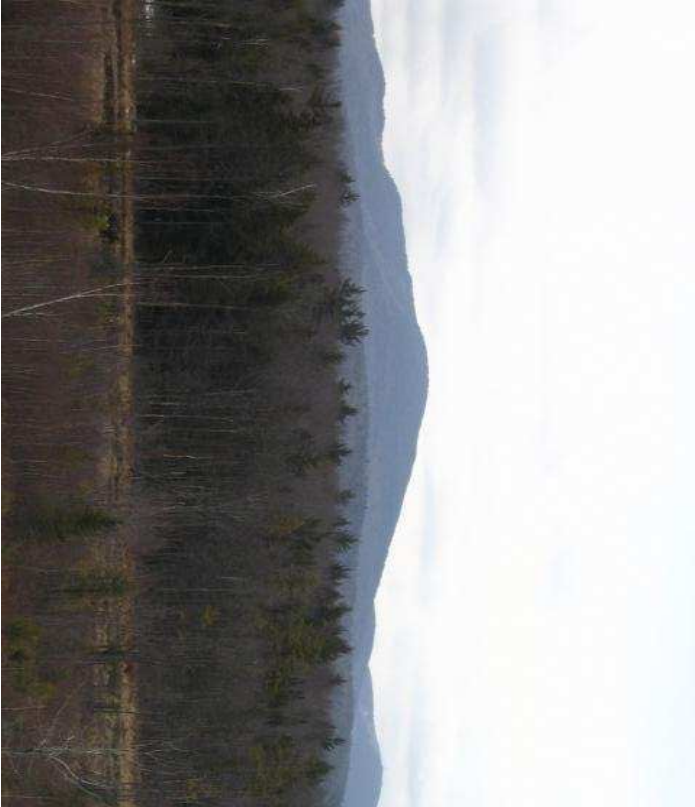
Condtn= 1=exc 1.5=vgood 2=good 2.5=ave 3=fair 4=poor 5=v.poor

S1 Building is a Double Wide Manufactured Home; Site cond adj = good site (+10) & ROW acc (-10) = 1.0

S2 Location adj = above average neighborhood; Site cond adj = mild topo (-05) & vacant (-40) = 0.55

S1 = Map R4, Lot 44 includes a mountain view at a distance, wide width & most depth

S2 = Map R7 Lot 5-1 includes a mountain view at a distance, narrow with and top depth



GREENFIELD MANUFACTURED HOUSING PRELIMINARY SQUARE FOOT COST ANALYSIS

Trend %/Mth -0.50%															Depreciation Rate= 3			Base developed site value= \$ 65,000			Base Year 2014	
Sale #	PID	Sale Date	Price	Trend Mnth	Adj Price	Location Adj	Site Cond or Topo Adj	Land Value	Extra Features Value	Excess Acs & Rd Frnt Value	Building Residual Value	Building Year Built	Building Age Condn	Sq Ft	Indicated Bldg Sqr Ft Value							
1	R3-44	8/28/2013	\$ 142,000	1	\$ 141,290	0.90	0.85	\$ 49,725	\$ 2,200	\$ 18,000	\$ 71,365	2002	2.5	1,910	\$ 42							
2	R3-22-2	7/17/2013	\$ 119,500	2	\$ 118,305	1.00	0.90	\$ 58,500	\$ 1,400	\$ 9,300	\$ 49,105	1,170	2000	2.0	1,411	\$ 38						

Sales are trended through 10/1/2013

S-1 Location Adj = Below average neighborhood; Site cond = Gravel Road (-.05), Gravel Driveway (-.05) & Mild Topo (-.05) = 0.85

S-2 Site cond = Gravel Driveway (-.05) & Mild Topo (-.05) = 0.90

D+E*E5)%

O5XGXH

F-I-J-K

1=exc 1.5=v.good

2=good 2.5=ave

3=fair 4=poor

L/P/M/(1+sqrt((O5-N)/XOX5))/100)

INDICATED PRELIMINARY SF COST FOR DWMH=\$40

AVERAGE	\$ 40
MEDIAN	\$ 40

10/1/2013

GREENFIELD SUNSET LAKE WATERFRONT PRELIMINARY CONTRIBUTORY VALUE ANALYSIS

Trend %/Mth										Bldg Dep		1.250										DEVELOPED SITE VALUE= \$ 65,000										ESTIMATED \$ PER SQUARE FOOT COST = \$ 68.00										Base Year 2014									
Sale		Sale		Trend		Adj		Year		Age		Age		Additional		Sq Ft		Value		Extra		Xcess Acs		Land		Locatn		Site		Indicated																					
#	PID	Date	Price	Mths	Price	rate	Built	Confrty	Depreciation	Depreciation	Value	Value	Features	Value	& Rd Frnt	Residual	Value	Adj	Topo Adj	Waterfront																															
1	S2-2	4/18/2012	\$ 138,200	17	\$ 138,200	1.467	1915	1.5	19	0.90	583	\$ 44,527	\$ 0	-\$ 8,100	\$ 101,773	0.90	0.80	\$ 54,973																																	
2	S2-11	7/23/2012	\$ 189,900	14	\$ 189,900	1.253	1930	1.5	17	0.90	1,202	\$ 79,508	\$ 7,000	-\$ 6,000	\$ 109,392	0.90	0.75	\$ 65,517																																	
3	S2-16	3/6/2014	\$ 163,300	0	\$ 163,300	1.117	1940	2.5	27	0.95	782	\$ 44,304	\$ 5,800	-\$ 6,300	\$ 119,496	0.90	0.80	\$ 72,696																																	

Bldg Age Sales are trended through 10/1/2013

D+1(E)5%

T'eqn(R5-H)*95

K X055 XG X1 (-J1100))

F -L -M -N

O -1034 XP XQ)

Condtn=

1=exc

1.5=vgood 2=good

2.5=ave

3=fair

4=poor

5=vpoor

AVERAGE
\$64,395
MEDIAN
\$65,517

- S1 Located in a below average neighborhood. Site Cond = Gravel Road (-05), Gravel Driveway (-05), Mild Topo (-05), Road Bisects Lot (-05) = 0.80; Excess acres = 0.48 acres for 4 acre site; 64' wf Add'l Dep = Close to Road
- S2 Located in a below average neighborhood. Site Cond = Rolling Topo (-10), Gravel Road (-05), Gravel Driveway (-05), Road Bisects Lot (-05) = 0.75; 93' wf; Excess acres = 0.64 acres for 4 acre site; Add'l Dep = Close to Road
- S3 Located in a below average neighborhood. Site Cond = Gravel Road (-05), Gravel Driveway (-05), Mild Topo (-05) & Road Bisects Lot (-05) = 0.80; Excess acres = 0.48 acres for 4 acre site; 100' WVF Add'l Dep = Interior Layout Issues

WITH ONLY 3 SALES, THE AVERAGE IS A BETTER INDICATOR OF VALUE. THEREFORE, THE INDICATED AVERAGE SUNSET LAKE WATERFRONT PRELIMINARY VALUE = \$64,000

These sales indicate that there is no time trend for sales on Sunset Lake. After final testing and calibration, the average Sunset Lake waterfront preliminary value was revised to \$65,000.

10/1/2013

SECTION 8

A. FIELD REVIEW

B. INFORMAL HEARING PROCESS

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

A. Field Review

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

Field Review

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

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

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

Property Specific Adjustment Guidelines

Land Adjustments

Site Modifiers – Undeveloped/Wooded Lot	- 35% (65 Site Modifier)
Undeveloped/Clear	- 50% (70 Site Modifier)
Gravel Driveway	- 5% (95 Driveway Modifier)
No Driveway	- 5% (95 Driveway Modifier)
Gravel Roadway	- 5% (95 Roadway Modifier)
No Roadway	-25% (75 Roadway Modifier)
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
Added Site Value (SITE)	Varies – determined by field review
Road Bisects Lot (RBL)	- 5% (95 Land Condition)
Class VI Road Frontage	- 75% (25 Land Condition)
Not Buildable (NBD)	- 90% (10 Land Condition)
Power Line Easement (PLE)	Varies – dependent upon severity
In-Law Apartment	+00 (100 Land Condition)
1-3 Family Dwelling	+00 (100 Land Condition)
4-5 Family Dwelling	+10 (110 Land Condition)
Commercial on site	Varies – depends on how extensive the use
Residential & Commercial on site	Varies – depends on how extensive the use
2 Dwellings on Lot w/Separate Utilities	+10% (110 Land Condition)
3 Dwellings on Lot w/Separate Utilities	+15% (115 Land Condition)
4 or More Dwellings on Lot w/Sep. Utilities	Varies – depends on how extensive the use
No Septic on Developed Site	-5% (95 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% to -10% Dependent on Severity

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

Misc/CNotes

Varies

Buildings require depreciation for many items. The overall condition of the home usually accounts for the majority of normal wear and tear items but often depreciation is needed to account for issues that are short lived and have no cost to cure associated with them, i.e. roof and siding.

B. Informal Hearing Process

The informal hearing process begins with a notice of preliminary value and information on how to make an appointment to review the assessment one on one being mailed first class on: August 21, 2014.

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

The property owners were given 3 days, starting 9/2/14 between the hours of 8:00 am & 4:30 pm to call and arrange an appointment.

The hearings were held for 2 days from 9/8/14 to 9/9/14 and resulted in 13 calling to set up appointments to discuss their assessments.

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

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

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

SECTION 9

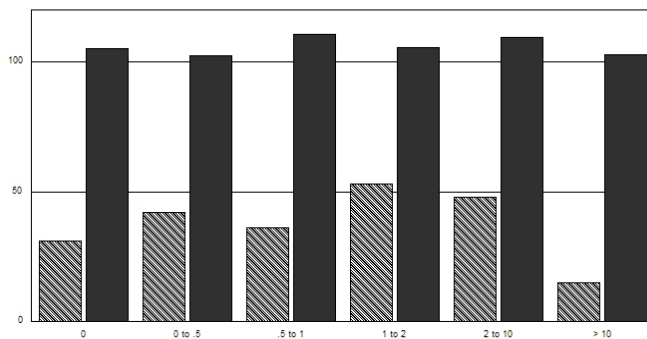
- A. CALIBRATION TECHNIQUE**
- B. FINAL STATISTICAL
ANALYSIS & TESTING**
- C. FINAL VALUATION COST
TABLES**

A. MODEL CALIBRATION TECHNIQUE

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

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

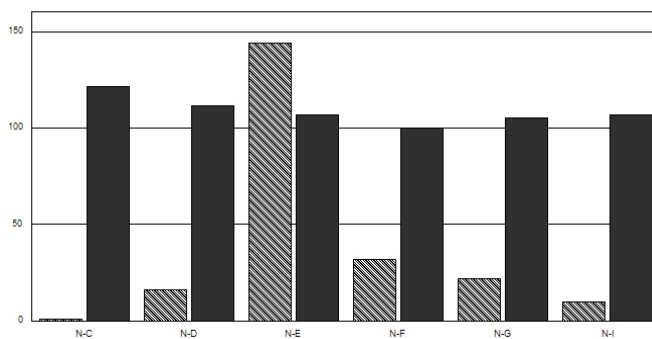
When the CAMA cost tables are defined, we compute the assessment to sales ratio for each property and produce graphs and reports which can then be used to calibrate the CAMA system to predict the market value of all property in the municipality as fairly as possible. The following are samples of the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



	# 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

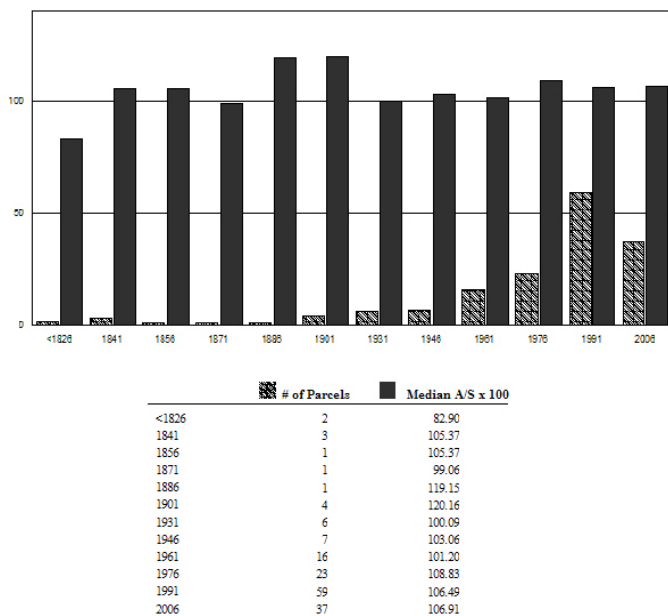
The hashed bars indicate the number of sales in each group, while the solid bars indicate the median assessment to sales ratio. This graph charts ratios for various lot sizes of the sales data and enables us to determine if all lots are fairly assessed regardless of size.

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.



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

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

Sales Ratio Bar Graphs

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

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

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

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

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

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

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

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

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

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

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

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

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

SECTION 9

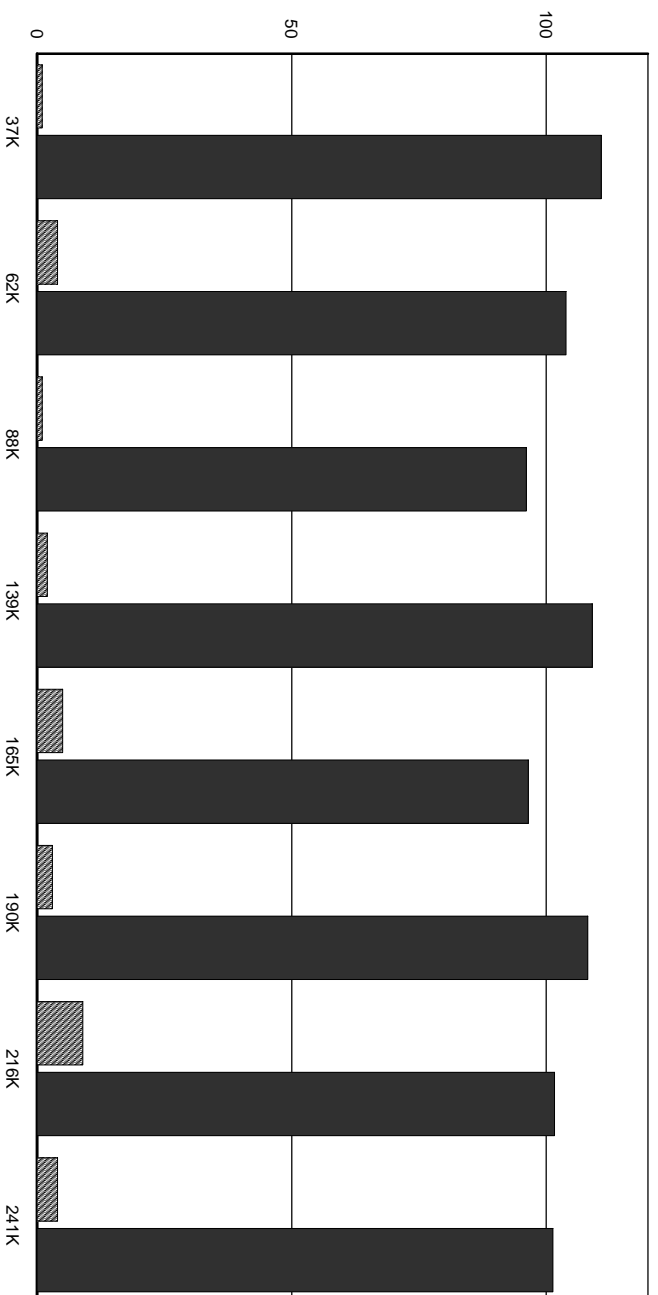
B. FINAL STATISTICAL ANALYSIS REPORTS

In order to maintain compliance with the Uniform Standards of Professional Appraisal Practice (USPAP) Standard 6, Mass Appraisal Development and Reporting, the sales analysis results shown on pages 151 through 158 include all of the sales used inclusive of a time trend from 4/1/12 through 10/1/13. The sales analysis results, beginning on page 181 include an analysis for improved properties without waterfront that reflect a trend observed from 4/1/12 through 10/1/13 and a separate analysis beginning on page 243 for improved properties with waterfront for which the sales indicated that no time trend was warranted.

Sales Analysis Results
Greenfield -- 09/17/2014

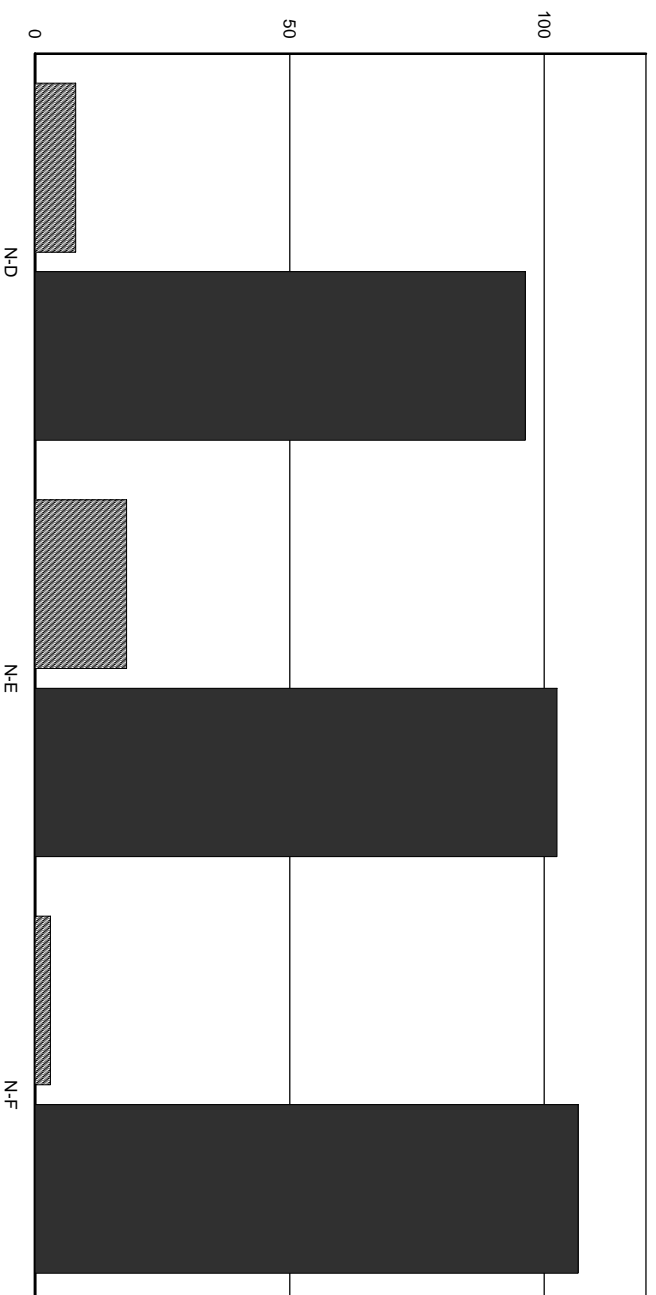
Sales Analysis Statistics			
Number of Sales:	29	Mean Sales Ratio:	1.0213
Minimum Sales Ratio:	0.8795	Median Sales Ratio:	1.0217
Maximum Sales Ratio:	1.1474	Standard Deviation:	0.0653
Aggregate Sales Ratio:	1.0190	Coefficient of Dispersion:	4.9313
		Price Related Differential:	1.0022
Sales Analysis Criteria			
Sold: 4/1/2012 - 7/1/2014	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 - 2014	Trend: -0.5% Prior to 10/1/2013		
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			

Greenfield:Median A/S Ratio by Sale Price



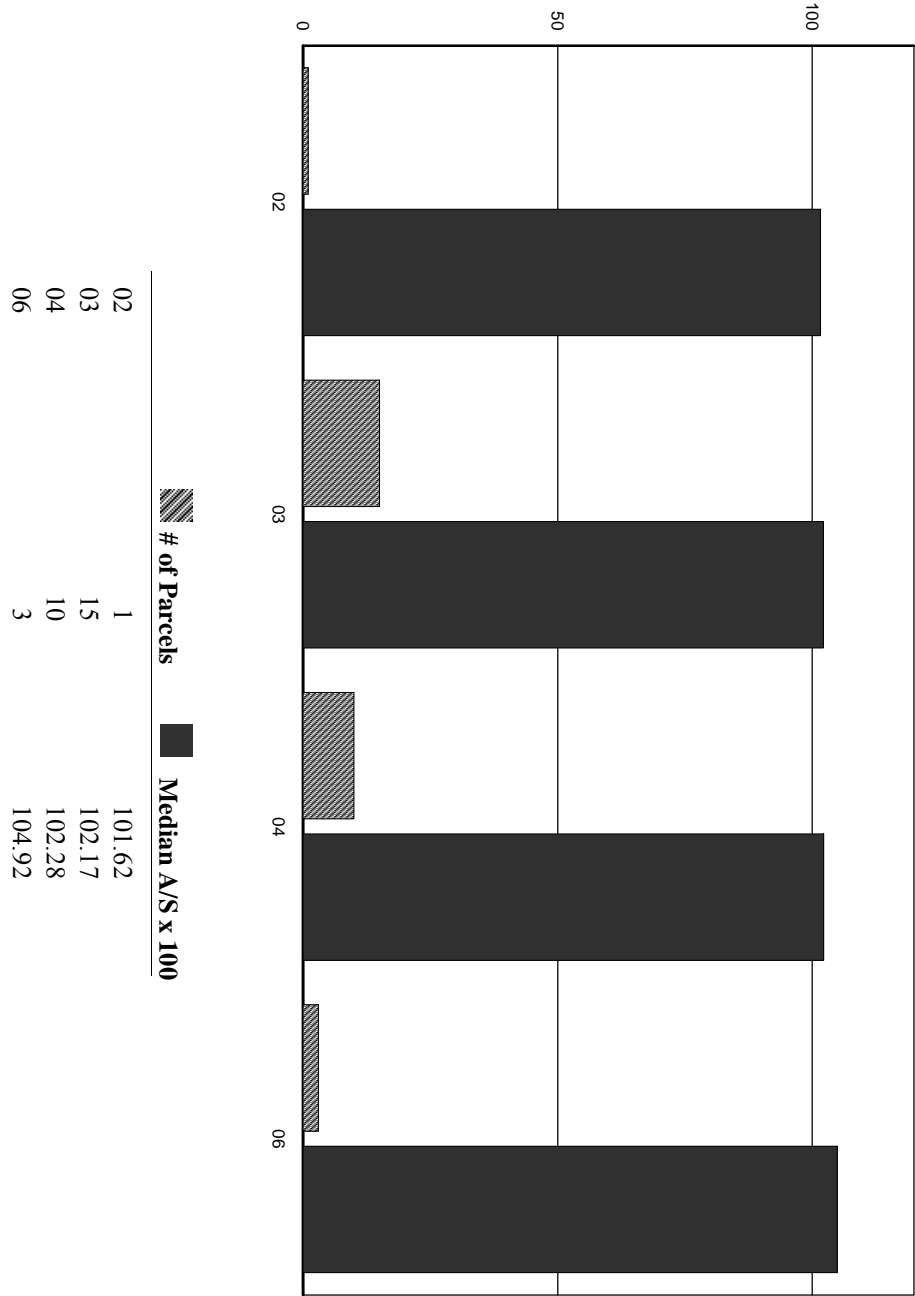
	# of Parcels	Median A/S x 100
37K	1	110.82
62K	4	103.87
88K	1	96.12
139K	2	109.02
165K	5	96.46
190K	3	108.15
216K	9	101.62
241K	4	101.34

Greenfield:Median A/S Ratio by Neighborhood

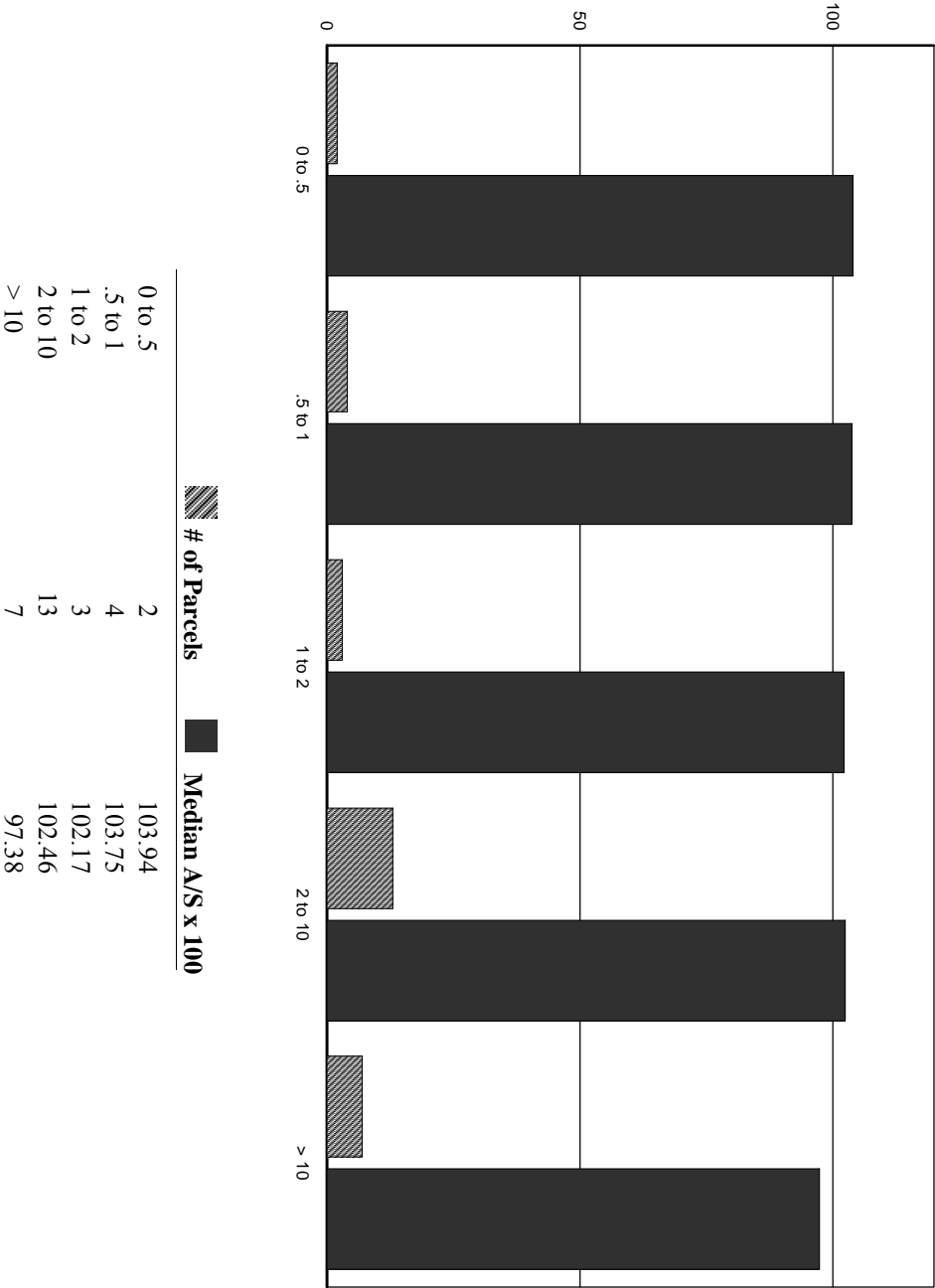


	# of Parcels	Median A/S x 100
N-D	8	96.29
N-E	18	102.52
N-F	3	106.67

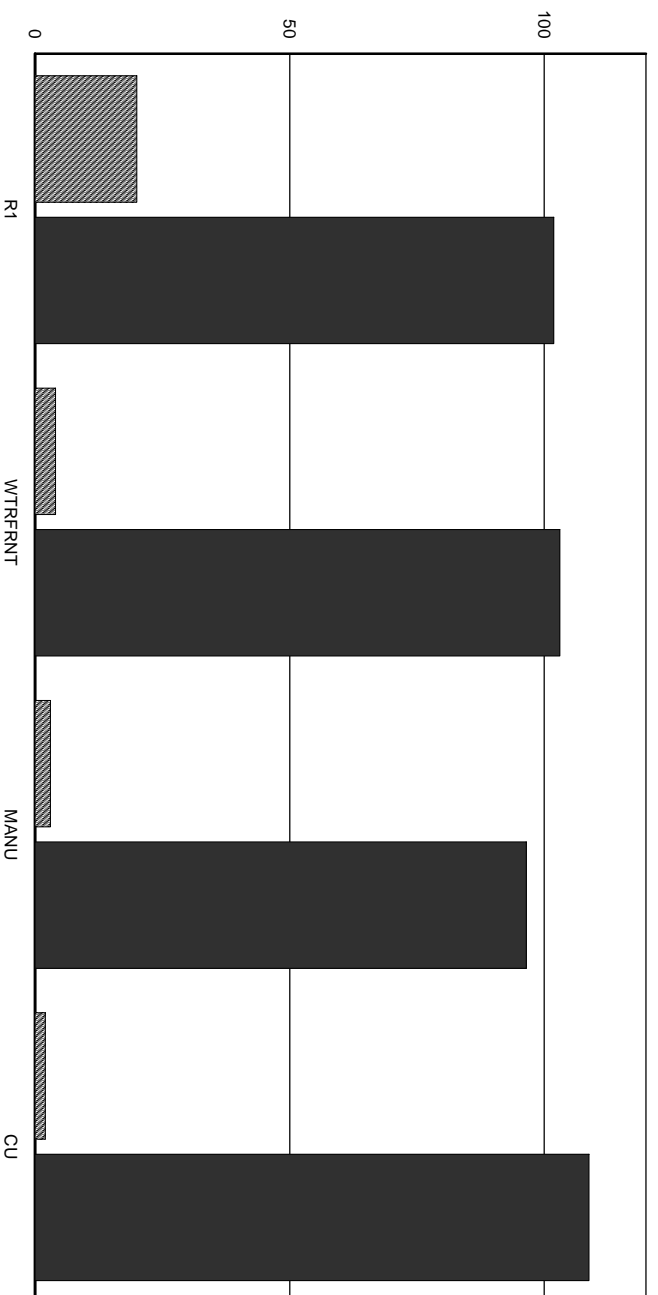
Greenfield:Median A/S Ratio by Zone



Greenfield:Median A/S Ratio by Acreage

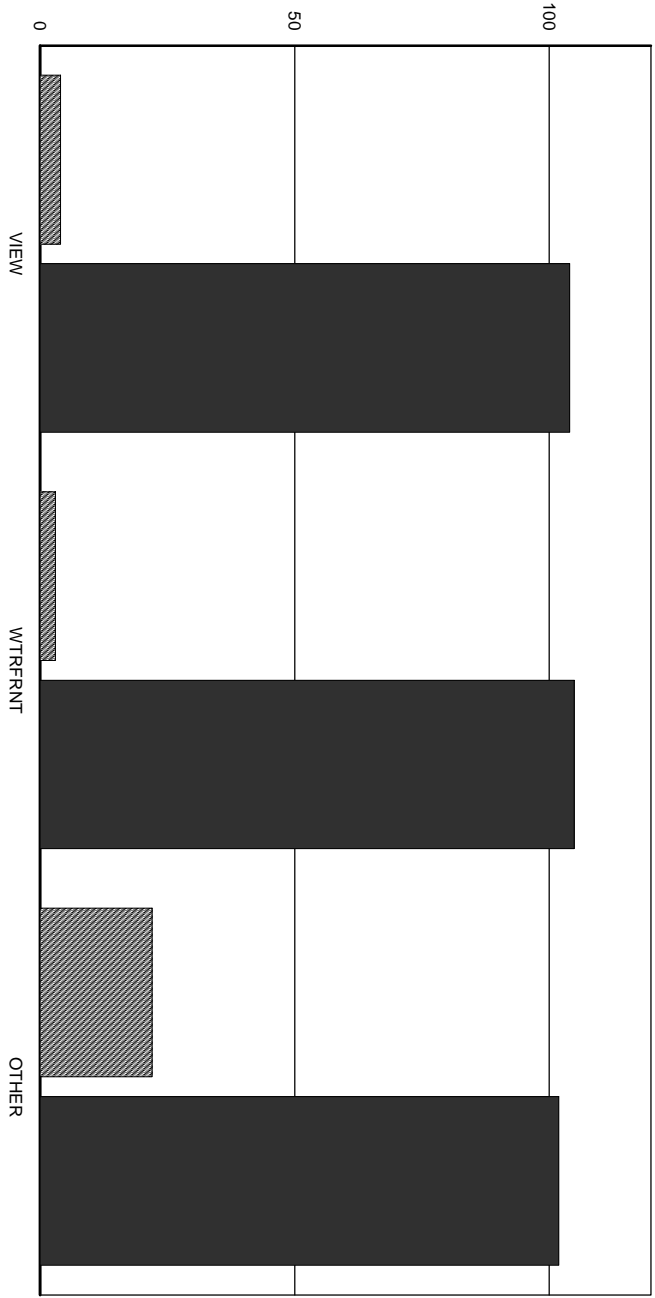


Greenfield:Median A/S Ratio by Improved Use



	# of Parcels	Median A/S x 100
R1	20	101.90
WTRFRNT	4	103.08
MANU	3	96.46
CU	2	108.82

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



	# of Parcels	Median A/S x 100
VIEW	4	104.05
WTRFRNT	3	104.92
OTHER	22	101.90

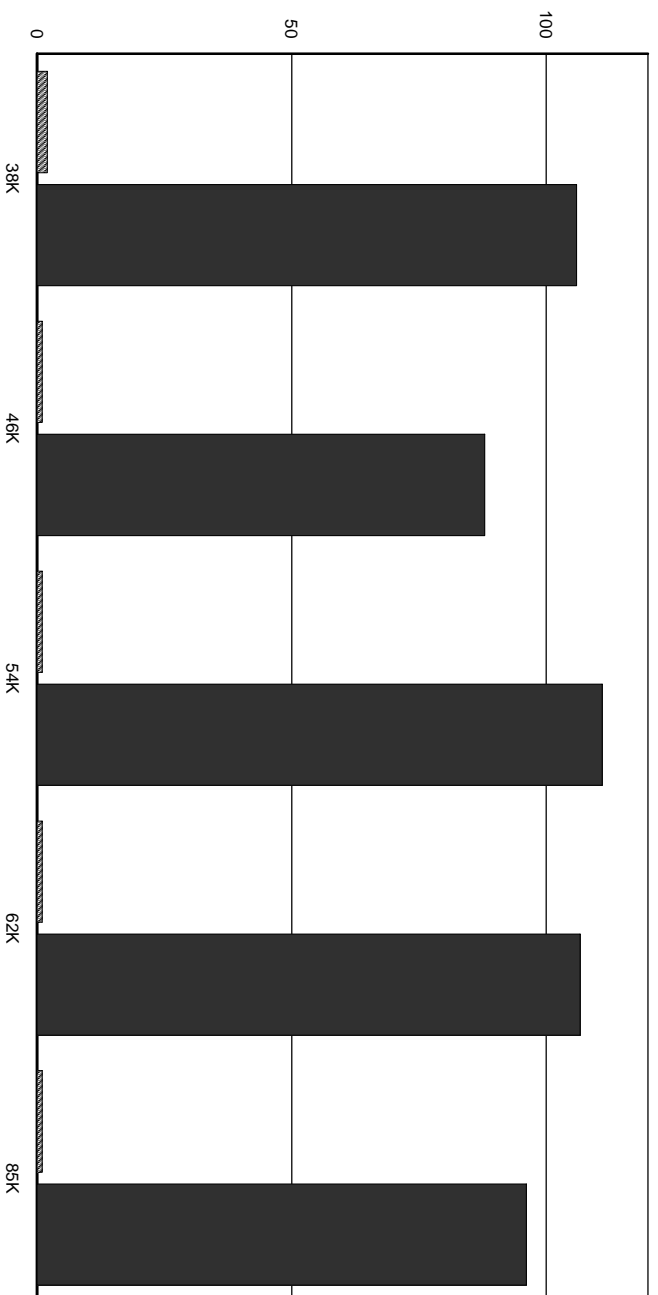
Sales Analysis Results
Greenfield -- 09/15/2014

Sales Analysis Statistics			
Number of Sales:	6	Mean Sales Ratio:	1.0227
Minimum Sales Ratio:	0.8795	Median Sales Ratio:	1.0387
Maximum Sales Ratio:	1.1097	Standard Deviation:	0.0908
Aggregate Sales Ratio:	1.0157	Coefficient of Dispersion:	6.9521
		Price Related Differential:	1.0068
Sales Analysis Criteria			
Sold: 4/1/2012 - 7/1/2014	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 - 2014	Trend: -0.5% Prior to 10/1/2013		
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			

Greenfield Sales Analysis Report

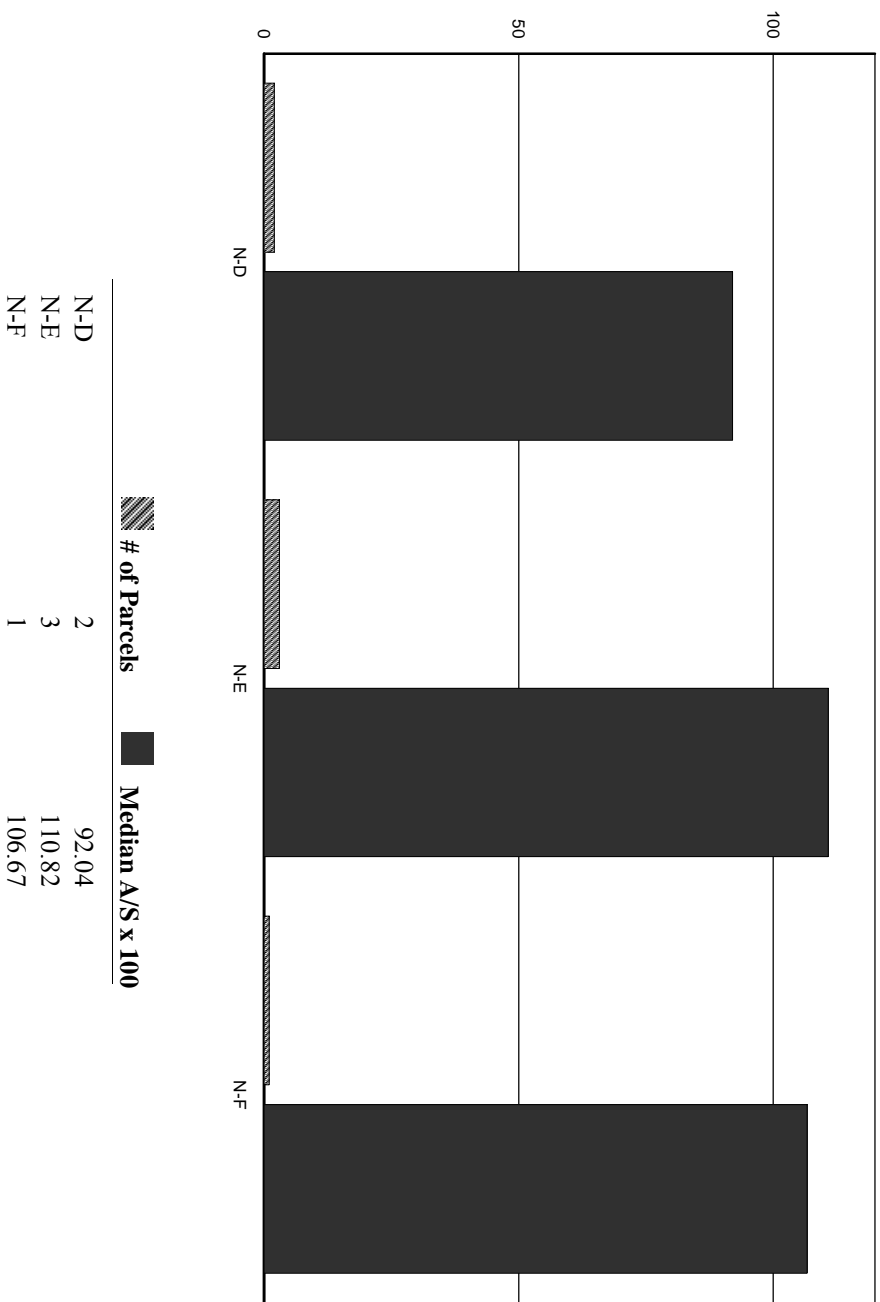
Ratio	Map	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Sale Price	Assessment Sale Date	I	Q	Unqualified Description Grantor	Prior Year Assessment
1.067	0000R7	000005	000001	04	14.25	CUUW	F			\$ 57,000	\$ 60,800 03/19/2014	V	Q	TIMMONS, JEFFRY A. TRU	\$ 146,400
1.011	0000R9	000019	000002	04	5.01	R1	E			\$ 37,400	\$ 37,800 09/24/2012	V	Q	MACALASTER, ANDREWS S	\$ 57,500
1.110	0000R9	000019	000003	04	22.49	CUUO	E			\$ 48,750	\$ 54,100 05/08/2013	V	Q	MACALASTER, ANDREWS S	\$ 68,000
0.880	0000R9	000025	000007	03	3.33	R1	D			\$ 40,590	\$ 35,700 08/02/2013	V	Q	SMITH, WAYNE E. TRUSTE	\$ 63,500
0.961	0000R9	000027	000004	04	32.30	R1	D			\$ 85,000	\$ 81,700 02/07/2014	V	Q	MANGINI, JR VIC BANKRUP	\$ 93,400
1.108	0000R9	000043	0001-1	03	2.50	R1	E	RSA	C	\$ 31,040	\$ 34,400 04/29/2013	V	Q	COUNTRY COMFORT HOMES	\$ 61,000
									2.005						

Greenfield:Median A/S Ratio by Sale Price

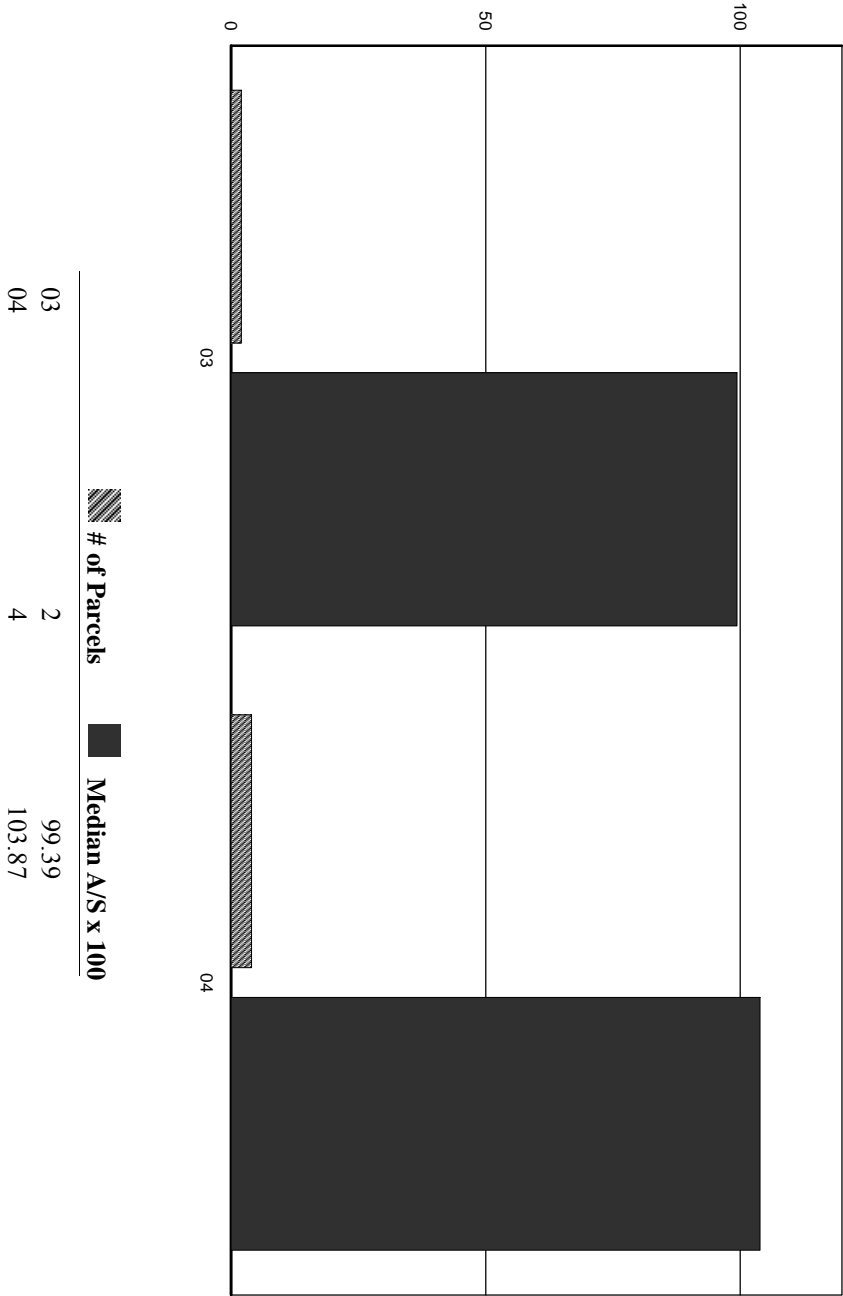


	# of Parcels	Median A/S x 100
38K	2	105.95
46K	1	87.95
54K	1	110.97
62K	1	106.67
85K	1	96.12

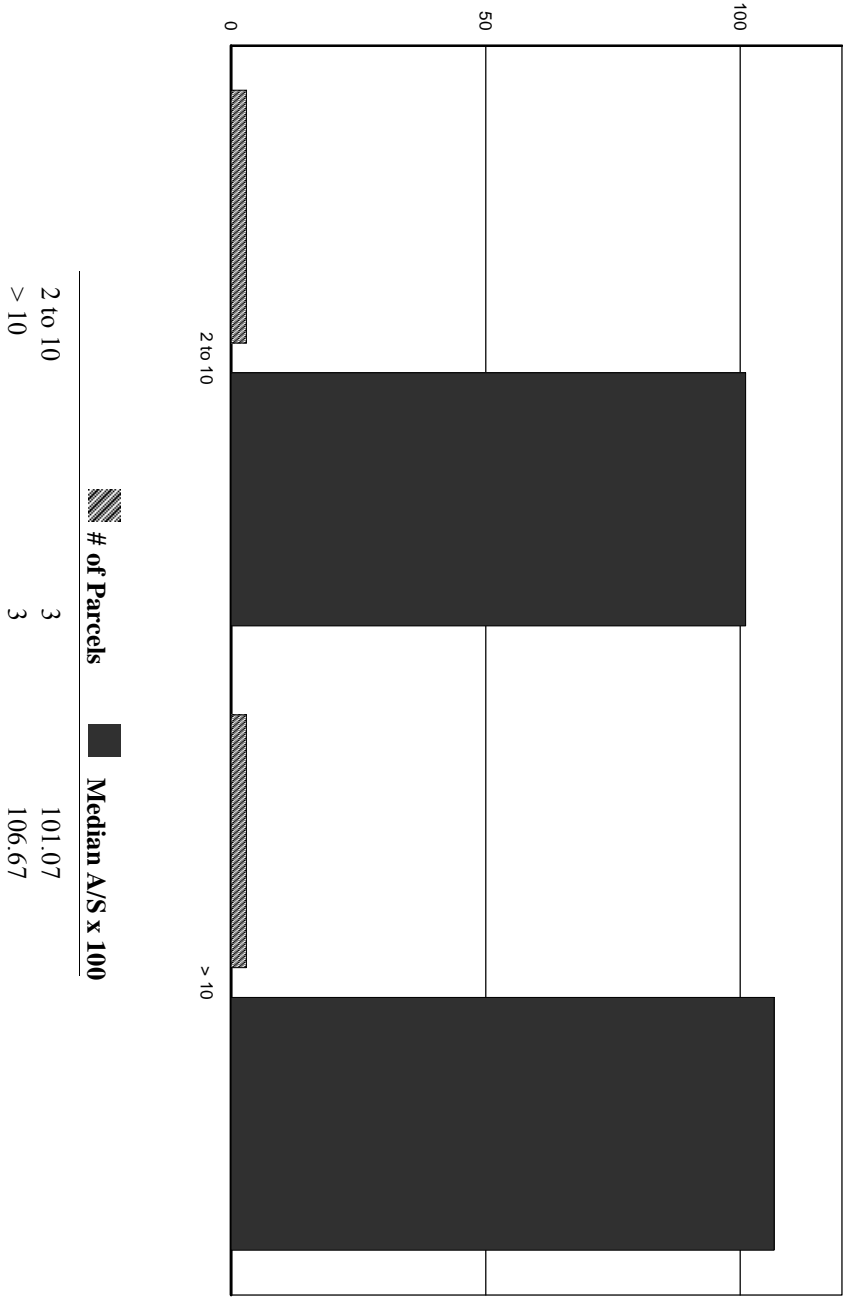
Greenfield:Median A/S Ratio by Neighborhood



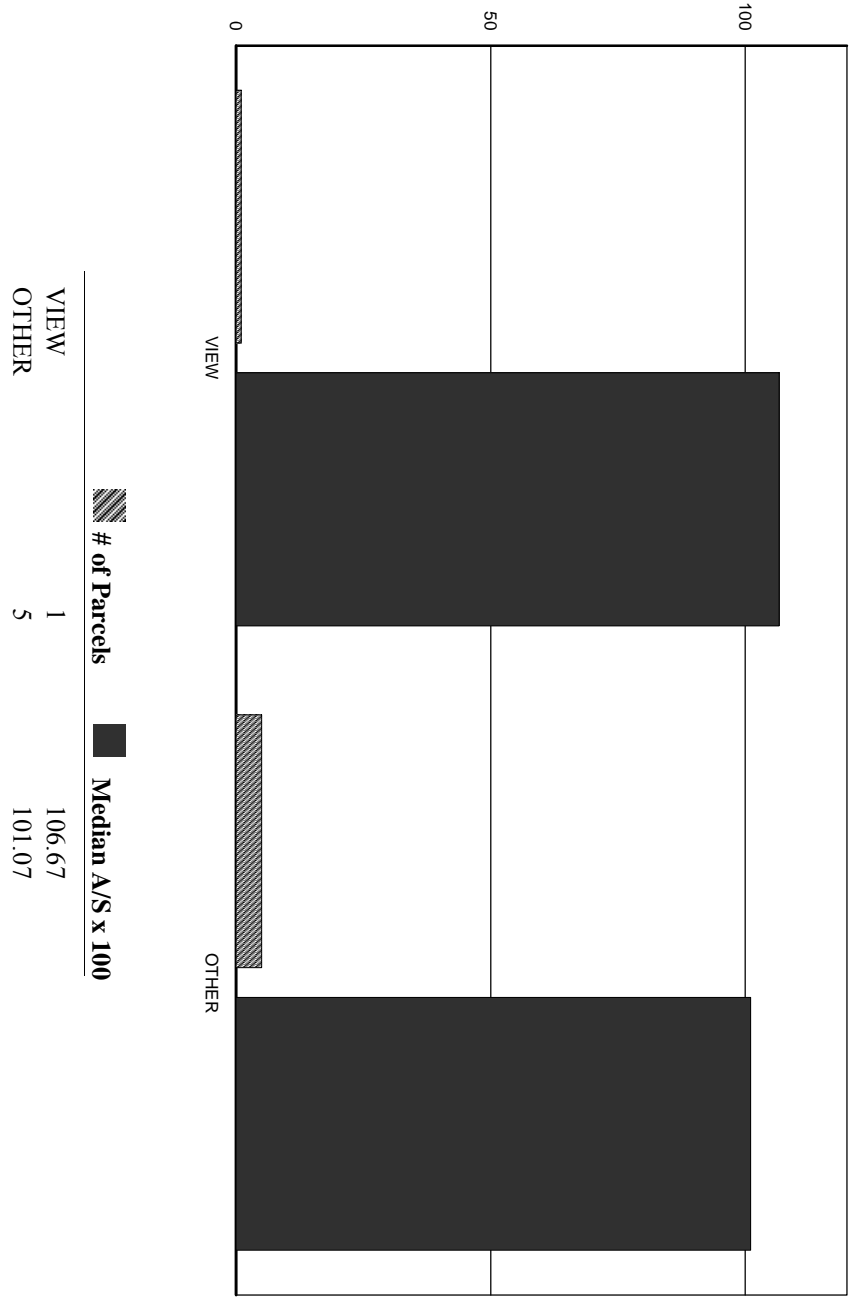
Greenfield:Median A/S Ratio by Zone




Greenfield:Median A/S Ratio by Acreage



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



OWNER INFORMATION				SALES HISTORY					PICTURE		
PERRON, MICHELLE M.				Date	Book	Page	Type	Price	Grantor		
121 EAST ROAD				03/19/2014	8646	2668	Q V	57,000	TIMMONS, JEFFERY A.		
GREENFIELD, NH 03047				12/27/2001	6551	1049	U V 38		TIMMONS, JEFFERY A. & S		
				09/10/1975	2416	0561	U V 90		SIEBEN, HORST		
				10/01/1974	2375	0033	U V 90		MCDONALD, THOMAS		
LISTING HISTORY				NOTES							
07/15/14 KCVL V-SALE				VACANT; 1980 SUBDIV FM R5-34, WAS P/O FARM ACROSS ROAD; WOODS, 30% WETLAND; PL #13533; 5/20/14 PER HO NOT MNGD - ADJ CU LAND; 3/14 SALE TO ABUTTER;							
10/02/02 JRHR											
04/04/02 DMN											
10/26/01 THRV											
03/23/01 SCDA											
EXTRA FEATURES VALUATION											
Feature Type				Units Length x Width Size Adj				Rate Cond Market Value Notes			
MUNICIPAL SOFTWARE BY AVITAR											
GREENFIELD ASSESSING OFFICE											
PARCEL TOTAL TAXABLE VALUE											
Year		Building		Features		Land					
2012		\$ 0		\$ 0		\$ 1,322					
				Parcel Total:		\$ 1,322					
2013		\$ 0		\$ 0		\$ 1,211					
				Parcel Total:		\$ 1,211					
2014		\$ 0		\$ 0		\$ 1,342					
				Parcel Total:		\$ 1,342					
LAND VALUATION											
Zone: RAD				Minimum Acreage: 4.00				Minimum Frontage: 350			
Land Type				Units		Base Rate NC Adj		Site Road DWay		Topography	
UNMNGD PINE				4,000 ac		65,000 F 110		65 100 95		95 -- MILD	
UNMNGD PINE				3,750 ac		x 1,800 X 88				90 -- ROLLING	
WETLANDS				6,500 ac		x 1,800 X 88				95 -- MILD	
UNMNGD OTHER				700,000 ft		x 60 F 110				10	
VIEW IN CU						MOUNTAINS, NARROW, TOP 25, DISTANT				10	
				14,250 ac						60,800	
										1,342	
Site: UNDEVELOPED Driveway: UNDEVELOPED Road: PAVED											

PICTURE		OWNER		TAXABLE DISTRICTS		BUILDING DETAILS	
		PERRON, MICHELE M. 121 EAST ROAD GREENFIELD, NH 03047		District	Percentage	Model: Roof: Ext: Int: Floor: Heat:	
				PERMITS		Baths: Fixtures: Fireplaces: Generators:	
		Date	Permit ID	Permit Type	Notes	Bedrooms: A/C: Quality: Com. Wall: Stories:	
<div></div>						BUILDING SUB AREA DETAILS	
						2014 BASE YEAR BUILDING VALUATION	
						Year Built: Condition For Age: Physical: Functional: Economic: Temporary:	

OWNER INFORMATION				SALES HISTORY				PICTURE			
SIM, IAN D.				Date	Book	Page	Type	Price Grantor			
26 BEASOM RD				09/24/2012	8473	2471	Q V	40,000 MACALASTER, ANDREWS S			
LYNDEBOROUGH, NH 03082				06/06/1996	5724	0780	U V 99	MACALASTER, ANDREWS S.			
				04/08/1996	5707	0828	U V 46	MACALASTER, DOROTHY M.			
				07/21/1994	5565	0657	U V 82	MINER, RICHAR & MURLYN			
				09/10/1975	2416	0560	U V 90	MACALASTER, ANDREWS			
LISTING HISTORY				NOTES							
07/15/14 KCVL V-SALE				10/07 ADD PARCEL PER SEPARATE DEED; C.U. IS CONTIGUOUS W/R9-19-3, WILL NO LONGER QUALIFY IF SOLD SEPARATE; 10/12 NEED LUCT; 4/13 REMOVE CU; 7/14; LOT CLEARED, DW ROUGHED; LUMBER ON SITE=ALL EST AFTER 9/12 SALE;							
EXTRA FEATURES VALUATION								MUNICIPAL SOFTWARE BY AVTAR			
Feature Type				Units Length x Width Size Adj				Rate Cond Market Value Notes			
								GREENFIELD ASSESSING OFFICE			
								PARCEL TOTAL TAXABLE VALUE			
Year				Building		Features		Land			
2012				\$ 0				\$ 0 \$ 387			
						Parcel Total:		\$ 387			
2013				\$ 0				\$ 0 \$ 57,500			
						Parcel Total:		\$ 57,500			
2014				\$ 0				\$ 0 \$ 37,800			
						Parcel Total:		\$ 37,800			
LAND VALUATION											
Zone: RAD				Minimum Acreage: 4.00				Minimum Frontage: 350			
Land Type				Units		Base Rate		NC Adj		Site Road DWay Topography	
1F RES				4,000 ac		65,000		E 100		65 95 95 95 -- MILD	
1F RES				1,006 ac		x 1,800		X 100		90 -- ROLLING	
				5,006 ac						100 36,200 0 N 36,200 UND/WDS	
										90 1,600 0 N 1,600	
										37,800 37,800	

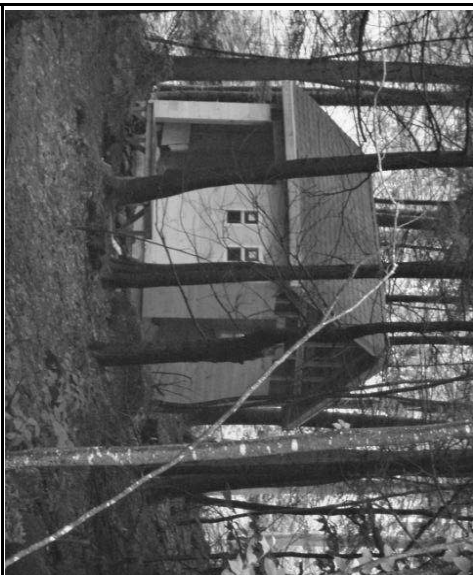
OWNER INFORMATION		SALES HISTORY					PICTURE			
PARKER, BRENDA L.		Date	Book	Page	Type	Price	Grantor			
194 MINER ROAD		05/08/2013	8557	1023	Q V	50,000	MACALASTER, ANDREW'S S			
GREENFIELD, NH 03047		09/10/1975	2416	0560	U V 90		MACALASTER, ANDREWS			
LISTING HISTORY		NOTES								
07/15/14	KCVL V-SALE	PLAN#35728; 10/07 NEW LOT FM R9-19; 7/14; LOT HAS BEEN LOGGED - SEMI CLEAR;								
12/14/07	DL SL									
EXTRA FEATURES VALUATION		MUNICIPAL SOFTWARE BY AVITAR							GREENFIELD ASSESSING OFFICE	
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes			
									PARCEL TOTAL TAXABLE VALUE	
		Year	Building	Features	Land					
		2012	\$ 0		\$ 0	\$ 1,211				
		Parcel Total: \$ 1,211								
		2013	\$ 0		\$ 0	\$ 770				
		Parcel Total: \$ 770								
		2014	\$ 0		\$ 0	\$ 735				
		Parcel Total: \$ 735								
LAND VALUATION										
Zone: RAD		Minimum Acreage: 4.00		Minimum Frontage: 350		Site: UNDEVELOPED				
Land Type		Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	
UNMNGD OTHER		4,000 ac	65,000	E	100	65	95	95	-- MILD	
UNMNGD OTHER		8,494 ac	x 1,800	X	82				90 -- ROLLING	
WETLANDS		10,000 ac	x 1,800	X	82				95 -- MILD	
UNMNGD OTHER		1,050,000 ft	x	60	X	82				
		22.494 ac	54,100							735

PICTURE		OWNER		TAXABLE DISTRICTS		BUILDING DETAILS	
<div></div>		PARKER, BRENDA L. 194 MINER ROAD GREENFIELD, NH 03047		<div></div>		Model: Roof: Ext: Int: Floor: Heat: Bedrooms: Baths: Extra Kitchens: A/C: Quality: Com. Wall: Stories:	
				<div></div>		Fixtures: Fireplaces: Generators:	
		<div></div>		Date Permit ID Permit Type Notes		Base Type:	
<div></div>						BUILDING SUB AREA DETAILS	
						2014 BASE YEAR BUILDING VALUATION	
						Year Built:	
						Condition For Age:	
						Physical:	
						Functional:	
						Economic:	
						Temporary:	
						%	
						%	

OWNER INFORMATION				SALES HISTORY				PICTURE	
SHAW, TREVOR 2136A LAST FRONTIER CIR EIELSON AFB, AK 99702-3153				Date	Book	Page	Type	Price Grantor	
				08/02/2013	8590	1956	Q V	41,000 SMITH, WAYNE E. TRUSTE	
				12/09/2008	2007	2382	U V 38	SMITH, EDMUND ESTATE O	
LISTING HISTORY				NOTES					
07/15/14	KCVL	V-SALE		8/01 - CREATED NEW LOT PER PLANNING & ZONING; NOTE: PROBATE					
07/20/10	MSPR			DOCS #2004-1549 & 12/08 2007-2382; 7/10 ADJ ZONE/PB VOTE OF 6/12/2000					
08/28/01	JRRV			SEE PB MINUTES;					
EXTRA FEATURES VALUATION				MUNICIPAL SOFTWARE BY AVTAR					
Feature Type	Units Length x Width Size Adj			Rate	Cond	Market Value Notes			
				GREENFIELD ASSESSING OFFICE					
				PARCEL TOTAL TAXABLE VALUE					
Year	Building		Features	Land					
2012	\$ 0			\$ 63,500		Parcel Total: \$ 63,500			
2013	\$ 0			\$ 63,500		Parcel Total: \$ 63,500			
2014	\$ 0			\$ 35,700		Parcel Total: \$ 35,700			
LAND VALUATION									
Zone: GRD	Minimum Acreage: 2.00		Minimum Frontage: 250		Site: UNDEV CLEAR Driveway: UNDEVELOPED Road: GRAVEL/DIRT				
Land Type	Units	Base Rate	NC Adj	Site	Road	DWay	Topography	Cond	Ad Valorem SPI R Tax Value Notes
1F RES	2.000 ac	62,000	D 90	70	95	95	-- MILD	100	33,500 0 N 33,500 UNDEV/CLR
1F RES	1.330 ac	x 1,800	X 100				90 -- ROLLING	100	2,200 0 N 2,200
				3.330 ac				35,700 35,700	


OWNER INFORMATION		SALES HISTORY					PICTURE	
EK, STEVEN E.		Date	Book	Page	Type	Price Grantor		
49 POWDER HILL RD		02/07/2014	8639	1961	Q V	85,000 MANGINI, JR VIC BANKRUP		
BOLTON, MA 01740		03/19/2003	6868	0141	U V 24	96,000 HOAR, ANDREW & GAIL		
		08/01/1983	3056	0528	U V 90	MANGINI, JR. VICTOR P.		
LISTING HISTORY		NOTES						
07/15/14 KCVL V-SALE		PLAN#22108; VACANT; WOODED; 2/13/07 ZBA APPROVED APPEAL 4						
10/31/01 RFRV		WETLANDS CROSSINGS; 2/14 SALE = BANKRUPTCY TRUSTEE; 7/14; POND TO REAR; EST CABIN BEING BUILT ON THIS LOT; CK 2015; EST 0.06 ACRES NICU AS OF 4/1/15;						
03/29/01 SCDA								
EXTRA FEATURES VALUATION							MUNICIPAL SOFTWARE BY AVTAR	
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes	GREENFIELD ASSESSING OFFICE
								PARCEL TOTAL TAXABLE VALUE
								Year Building Features Land
								2012 \$ 0 \$ 0 \$ 15,457
								Parcel Total: \$ 15,457
								2013 \$ 0 \$ 0 \$ 15,567
								Parcel Total: \$ 15,567
								2014 \$ 0 \$ 0 \$ 13,728
								Parcel Total: \$ 13,728
LAND VALUATION								
Zone: RAD Minimum Acreage: 4.00 Minimum Frontage: 350				Site: GOOD Driveway: UNDEVELOPED Road: GRAVEL/DIRT				
Land Type	Units	Base Rate	NC Adj	Site	Road	DWay	Topography	Cond Ad Valorem SPI R Tax Value Notes
FARM LAND	4.000 ac	65,000	D	90	110	95	95	90 -- ROLLING 100 52,300 100 N 1,700
FARM LAND	28.300 ac	x 1,800	X	76			95 -- MILD 80 29,400 100 N 12,028	WET AREAS
								32.300 ac 81,700 13,728

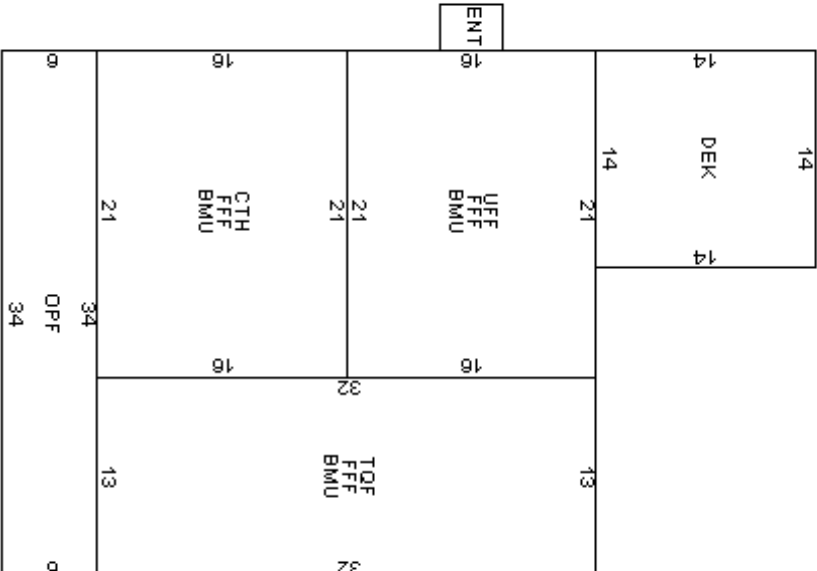
PARCEL TOTAL TAXABLE VALUE			
Year	Building	Features	Land
2012	\$ 0	\$ 0	\$ 15,457
			Parcel Total: \$ 15,457
2013	\$ 0	\$ 0	\$ 15,567
			Parcel Total: \$ 15,567
2014	\$ 0	\$ 0	\$ 13,728
			Parcel Total: \$ 13,728

		OWNER		TAXABLE DISTRICTS		BUILDING DETAILS	
EK, STEVEN E. 49 POWDER HILL RD BOLTON, MA 01740				District		Model: Roof: Ext: Int: Floor: Heat:	
PERMITS				Percentage		Baths: Bedrooms:	
Date	Permit ID	Permit Type	Notes				
				Extra Kitchens: A/C: Quality: Com. Wall: Stories:			
				Fixtures: Fireplaces: Generators:			
				Base Type:			

BUILDING SUB AREA DETAILS	
2014 BASE YEAR BUILDING VALUATION	
Year Built: Condition For Age: Physical: Functional: Economic: Temporary:	

OWNER INFORMATION				SALES HISTORY				PICTURE
BANKS, JAMES K. BANKS, KENNETH R. 37 FOREST RD GREENFIELD, NH 03047				Date	Book	Page	Type	Price Grantor
				08/05/2013	8591	0236	Q 1	211,000 ALAERO CONSTRUCTION
				04/29/2013	8553	1813	Q V	32,000 COUNTRY COMFORT
LISTING HISTORY				NOTES				
07/15/14 KCVE V-SALE 03/13/14 ERVE P/U HSE 01/28/13 MSSR				TAN: 4/9/12 NEW LOT FM R9-43-1 PLAN #37378; 3/14 NOH, "POSTED NT", INT & EXT DATA EST FROM RD & PLANS @ TOWN; 7/14; N.O.H.; ALL EST; DNPU SM COOP;				
EXTRA FEATURES VALUATION								
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes		
LEAN-TO	48	12 x 4	393	4.00	25	189 EST 200		
MUNICIPAL SOFTWARE BY AVITAR								
GREENFIELD ASSESSING OFFICE								
PARCEL TOTAL TAXABLE VALUE								
Year	Building	Features		Land				
2012	\$ 0	-\$ 61,000		\$ 61,000 Parcel Total: \$ 0				
2013	\$ 0	\$ 0		\$ 61,000 Parcel Total: \$ 61,000				
2014	\$ 152,100	\$ 200		\$ 56,800 Parcel Total: \$ 209,100				
LAND VALUATION								
Zone: GRD	Minimum Acreage: 2.00	Minimum Frontage: 250		Site: AVERAGE Driveway: GRAVEL/DIRT Road: PAVED				
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography
1F RES	2.000 ac	62,000	E	100	100	100	95	95 -- MILD
1F RES	0.496 ac	x 1,800	X	100				90 -- ROLLING
								100
								56,800
								800
								0 N
								56,000
								800
								56,800

PICTURE	OWNER	TAXABLE DISTRICTS																																																																						
	BANKS, JAMES K. BANKS, KENNETH R. 37 FOREST RD GREENFIELD, NH 03047	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 50%; text-align: center;">District</th> <th style="width: 50%; text-align: center;">Percentage</th> </tr> <tr> <td colspan="2" style="height: 40px;"></td> </tr> </table>	District	Percentage																																																																				
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PERMITS																																																																								
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 15%;">Date</th> <th style="width: 15%;">Permit ID</th> <th style="width: 20%;">Permit Type</th> <th style="width: 50%;">Notes</th> </tr> <tr> <td>07/29/13</td> <td>47-13-GAS</td> <td>REPAIR</td> <td>GAS INSTALL 2 TANKS</td> </tr> <tr> <td>06/24/13</td> <td>32-13-PLUM</td> <td>REPAIR</td> <td>PLUM & HTG 2 1/2 BATHS</td> </tr> <tr> <td>05/09/13</td> <td>16-13-718</td> <td>NEW BUILDING</td> <td>34X32 CAPE W/DORMER</td> </tr> </table>	Date	Permit ID	Permit Type	Notes	07/29/13	47-13-GAS	REPAIR	GAS INSTALL 2 TANKS	06/24/13	32-13-PLUM	REPAIR	PLUM & HTG 2 1/2 BATHS	05/09/13	16-13-718	NEW BUILDING	34X32 CAPE W/DORMER	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th colspan="2" style="text-align: center;">BUILDING DETAILS</th> </tr> <tr> <td style="width: 50%; vertical-align: top;"> Model: 1.75 STORY CAPE Roof: GABLE OR HIP/ASPHALT Ext: VINYL SIDING Int: DRYWALL Floor: CARPET/HARDWOOD Heat: GAS/EA DUCTED Bedrooms: 3 Baths: 2.5 Fixtures: 9 Extra Kitchens: A/C: No Quality: A1 AVG+10 Com. Wall: Size Adj: 1.0991 Base Rate: RSA 66.00 Bldg. Rate: 1.1610 Sq. Foot Cost: \$ 76.63 </td> <td style="width: 50%; vertical-align: top;"> BUILDING SUB AREA DETAILS <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>ID</th> <th>Description</th> <th>Area</th> <th>Adj.</th> <th>Effect.</th> </tr> </thead> <tbody> <tr><td>OPF</td><td>OPEN PORCH FIN</td><td>204</td><td>0.25</td><td>51</td></tr> <tr><td>DEK</td><td>DECK/ENTRANCE</td><td>196</td><td>0.10</td><td>20</td></tr> <tr><td>ENT</td><td>ENTRY WAY</td><td>12</td><td>0.10</td><td>1</td></tr> <tr><td>UFF</td><td>UPPER FLR FIN</td><td>336</td><td>1.00</td><td>336</td></tr> <tr><td>FFS</td><td>FST FLR FIN</td><td>1088</td><td>1.00</td><td>1088</td></tr> <tr><td>BMU</td><td>BSMNT</td><td>1088</td><td>0.15</td><td>163</td></tr> <tr><td>CTH</td><td>CATHEDRAL</td><td>336</td><td>0.10</td><td>34</td></tr> <tr><td>TQF</td><td>3/4 STRY FIN</td><td>416</td><td>0.75</td><td>312</td></tr> <tr><td colspan="2">GLA: 1,736</td><td>3,676</td><td></td><td>2,005</td></tr> </tbody> </table> </td> </tr> </table>		BUILDING DETAILS		Model: 1.75 STORY CAPE Roof: GABLE OR HIP/ASPHALT Ext: VINYL SIDING Int: DRYWALL Floor: CARPET/HARDWOOD Heat: GAS/EA DUCTED Bedrooms: 3 Baths: 2.5 Fixtures: 9 Extra Kitchens: A/C: No Quality: A1 AVG+10 Com. Wall: Size Adj: 1.0991 Base Rate: RSA 66.00 Bldg. Rate: 1.1610 Sq. Foot Cost: \$ 76.63	BUILDING SUB AREA DETAILS <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>ID</th> <th>Description</th> <th>Area</th> <th>Adj.</th> <th>Effect.</th> </tr> </thead> <tbody> <tr><td>OPF</td><td>OPEN PORCH FIN</td><td>204</td><td>0.25</td><td>51</td></tr> <tr><td>DEK</td><td>DECK/ENTRANCE</td><td>196</td><td>0.10</td><td>20</td></tr> <tr><td>ENT</td><td>ENTRY WAY</td><td>12</td><td>0.10</td><td>1</td></tr> <tr><td>UFF</td><td>UPPER FLR FIN</td><td>336</td><td>1.00</td><td>336</td></tr> <tr><td>FFS</td><td>FST FLR FIN</td><td>1088</td><td>1.00</td><td>1088</td></tr> <tr><td>BMU</td><td>BSMNT</td><td>1088</td><td>0.15</td><td>163</td></tr> <tr><td>CTH</td><td>CATHEDRAL</td><td>336</td><td>0.10</td><td>34</td></tr> <tr><td>TQF</td><td>3/4 STRY FIN</td><td>416</td><td>0.75</td><td>312</td></tr> <tr><td colspan="2">GLA: 1,736</td><td>3,676</td><td></td><td>2,005</td></tr> </tbody> </table>	ID	Description	Area	Adj.	Effect.	OPF	OPEN PORCH FIN	204	0.25	51	DEK	DECK/ENTRANCE	196	0.10	20	ENT	ENTRY WAY	12	0.10	1	UFF	UPPER FLR FIN	336	1.00	336	FFS	FST FLR FIN	1088	1.00	1088	BMU	BSMNT	1088	0.15	163	CTH	CATHEDRAL	336	0.10	34	TQF	3/4 STRY FIN	416	0.75	312	GLA: 1,736		3,676		2,005
Date	Permit ID	Permit Type	Notes																																																																					
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	2014 BASE YEAR BUILDING VALUATION <table style="width: 100%;"> <tr> <td>Market Cost New:</td> <td style="text-align: right;">\$ 153,643</td> </tr> <tr> <td>Year Built:</td> <td style="text-align: right;">2013</td> </tr> <tr> <td>Condition For Age:</td> <td style="text-align: right;">AVERAGE</td> </tr> <tr> <td>Physical:</td> <td style="text-align: right;">1 %</td> </tr> <tr> <td>Functional:</td> <td></td> </tr> <tr> <td>Economic:</td> <td></td> </tr> <tr> <td>Temporary:</td> <td></td> </tr> <tr> <td>Total Depreciation:</td> <td style="text-align: right;">1 %</td> </tr> <tr> <td>Building Value:</td> <td style="text-align: right;">\$ 152,100</td> </tr> </table>	Market Cost New:	\$ 153,643	Year Built:	2013	Condition For Age:	AVERAGE	Physical:	1 %	Functional:		Economic:		Temporary:		Total Depreciation:	1 %	Building Value:	\$ 152,100
Market Cost New:	\$ 153,643																		
Year Built:	2013																		
Condition For Age:	AVERAGE																		
Physical:	1 %																		
Functional:																			
Economic:																			
Temporary:																			
Total Depreciation:	1 %																		
Building Value:	\$ 152,100																		

Sales Analysis Results
Greenfield -- 09/15/2014

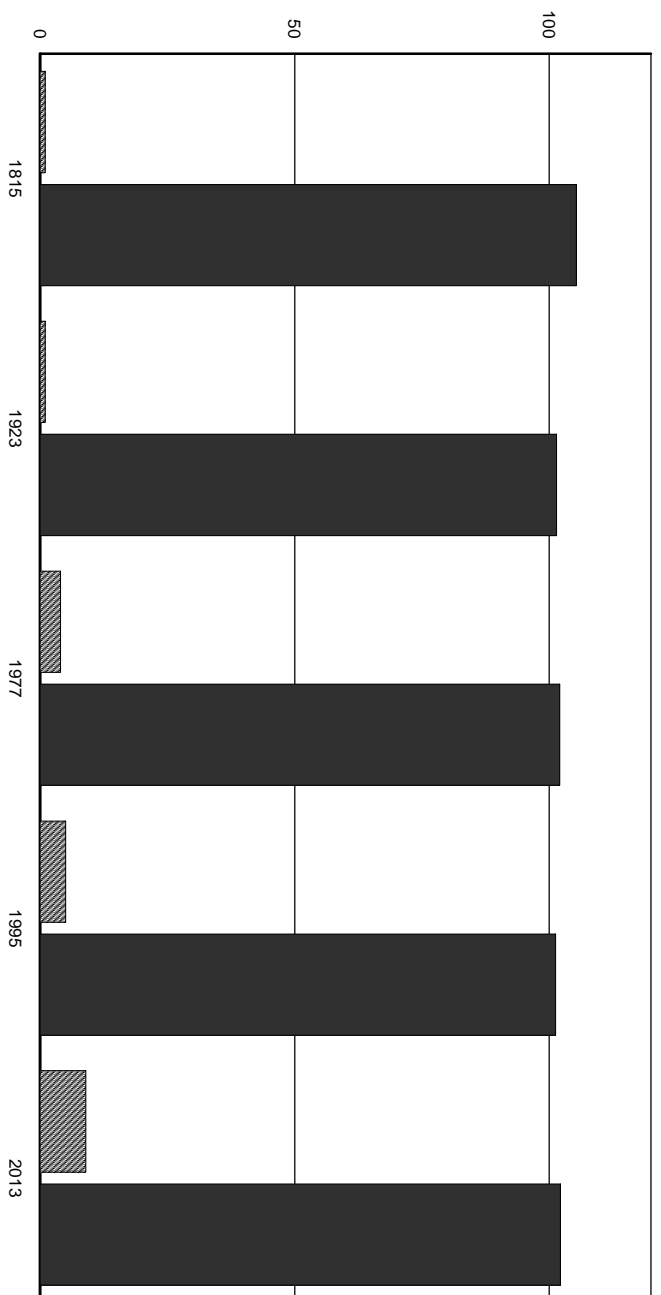
Sales Analysis Statistics			
Number of Sales:	20	Mean Sales Ratio:	1.0177
Minimum Sales Ratio:	0.8986	Median Sales Ratio:	1.0190
Maximum Sales Ratio:	1.1215	Standard Deviation:	0.0529
Aggregate Sales Ratio:	1.0174	Coefficient of Dispersion:	3.8493
		Price Related Differential:	1.0002
Sales Analysis Criteria			
Sold: 4/1/2012 - 7/1/2014	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 - 2014	Trend: -0.5% Prior to 10/1/2013		
Story Height: ALL	Neighborhood: ALL		
Base Rate: ALL	Zone: ALL		
Qualified: YES	Unqualified: NO		
Improved: YES	Vacant: NO		
View: All Parcels	Waterfront: Only Without		
Include Comm./Ind./Util.: YES			

Greenfield Sales Analysis Report

Ratio	Map	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Sale Price	Assessment	I	Q	Unqualified Description	Prior Year Assessment
									Eff. Area		Sale Date				
1.082	0000R1	000020	000001	04	2.29	R1	E	RSA	C	\$ 200,843	\$ 217,300	I	Q	FERNANDES, STEPHEN A	\$ 269,700
									2,528		05/17/2012				
0.961	0000R3	000011	000000	03	4.82	R1	E	RSA	C	\$ 199,640	\$ 191,800	I	Q	ATHERTON-JR, S & J	\$ 228,200
									2,123		06/05/2012				
1.082	0000R3	000012	000008	03	1.61	R1	E	RSA	D	\$ 183,815	\$ 198,800	I	Q	VENNING, R. STEVEN & P	\$ 235,100
									2,758		04/29/2013				
1.026	0000R3	000017	000000	03	0.90	R1	E	RSA	B	\$ 142,825	\$ 146,500	I	Q	SULLIVAN, BRET & HALL,	\$ 172,000
									1,403		07/10/2013				
1.033	0000R3	000022	000002	04	9.73	R1	E	MHD	A	\$ 117,708	\$ 121,600	I	Q	PARKER, JOHN A.	\$ 156,700
									1,411		07/17/2013				
1.054	0000R3	000043	000000	04	4.80	R1	E	RAN	B	\$ 200,238	\$ 211,000	I	Q	BLAKE, BARBARA LEE	\$ 277,900
									2,688		03/04/2013				
0.965	0000R3	000044	000000	04	13.46	R1	D	MHD	A	\$ 140,580	\$ 135,600	I	Q	BALCOM, IRENE R. TRUST	\$ 180,100
									1,910		08/28/2013				
0.974	0000R4	000010	000001	03	11.60	R1	E	RSA	B	\$ 210,000	\$ 204,500	I	Q	PARKER, JOHN & THEODOR	\$ 235,400
									1,544		11/22/2013				
0.981	0000R4	000039	000000	03	4.10	R1	E	RSA	C	\$ 198,900	\$ 195,100	I	Q	RUSSELL, HELEN I.	\$ 225,800
									2,164		06/24/2014				
0.962	0000R4	000044	000000	03	19.95	R1	E	MHD	A	\$ 222,950	\$ 214,400	I	Q	REED, EVERETT & REBECC	\$ 253,600
									2,155		04/30/2012				
1.090	0000R5	000020	000000	03	7.17	R1	E	RSA	D	\$ 159,600	\$ 174,000	I	Q	BROOKS, MARY M	\$ 259,700
									1,886		12/28/2012				
1.014	0000R9	000039	000000	03	26.38	R1	E	RSA	C	\$ 241,250	\$ 244,700	I	Q	HOPKINS, PETER W	\$ 263,400
									2,398		03/29/2013				
1.121	0000R9	000043	000012	03	0.97	R1	F	RSA	C	\$ 174,503	\$ 195,700	I	Q	BELLETTES SOUTHFIELD	\$ 238,200
									1,782		04/30/2013				
1.022	0000R9	000043	000014	03	1.51	R1	F	RSA	C	\$ 197,800	\$ 202,100	I	Q	BALL DESIGN-BUILD, LLC	\$ 61,300
									1,885		03/26/2014				
1.001	0000R9	000043	0001-1	03	2.50	R1	E	RSA	C	\$ 208,890	\$ 209,100	I	Q	ALAERO CONSTRUCTION OU	\$ 61,000
									2,005		08/05/2013				
1.012	0000S4	000001	000000	04	2.10	R1W	D	RSA	D	\$ 224,201	\$ 227,000	I	Q	GOSS, JERRY E TRUSTEE	\$ 267,300
									2,652		11/16/2012				
0.899	0000S4	000009	000000	04	1.00	R1	D	RSA	A	\$ 148,000	\$ 133,000	I	Q	HILBER, RALF U	\$ 165,200
									1,235		03/24/2014				
1.035	0000S5	000008	000000	03	5.49	R1	E	RSA	D	\$ 193,000	\$ 199,700	I	Q	MANSFIELD, KIMBERLY	\$ 253,200
									2,204		10/11/2013				
1.025	0000S5	000027	000000	03	5.00	R1	E	RSA	D	\$ 231,600	\$ 237,300	I	Q	PUTNAM, BRIAN & LAURA	\$ 284,600
									2,798		03/01/2013				

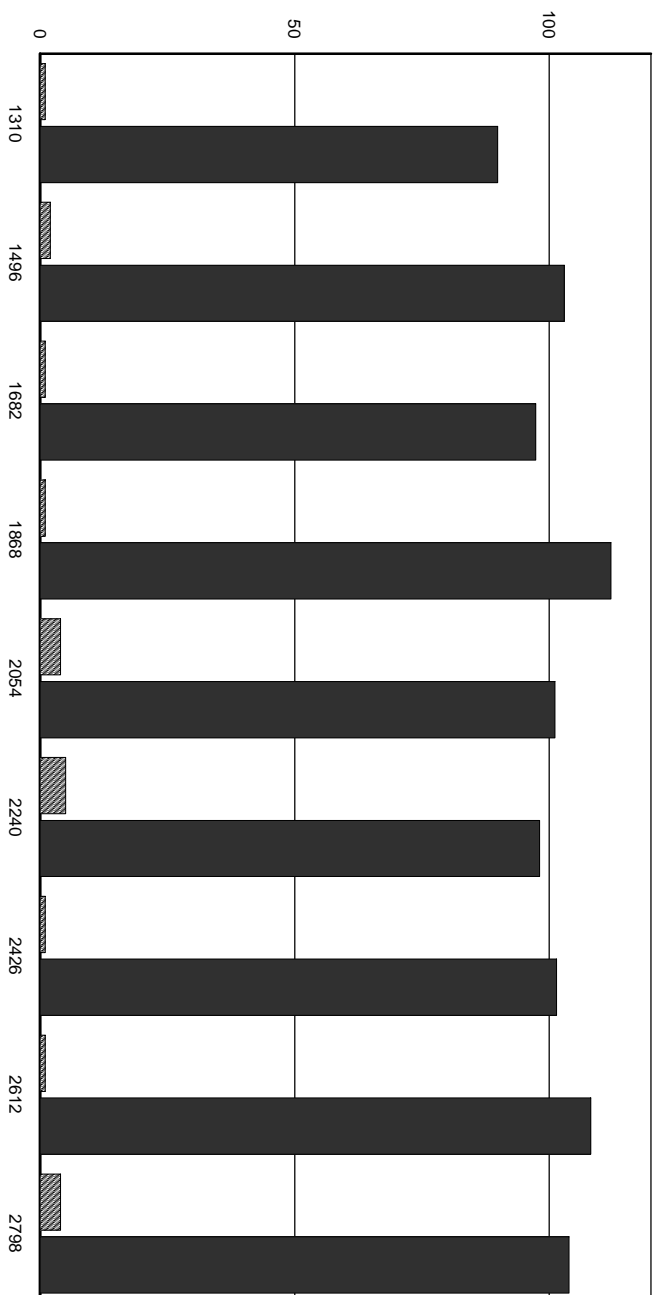
Ratio	Map	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Sale Price	Assessment Sale Date	I	Q	Unqualified Description Grantor	Prior Year Assessment
1.016	0000V4	000013	000000	02	1.18	R1	E	RSA	B	\$ 198,875	\$ 202,100 07/19/2012	I	Q	HILLEGGASS, VIRGINIA H	\$ 224,700

Greenfield:Median A/S Ratio by Year of Construction



	# of Parcels	Median A/S x 100
1815	1	105.37
1923	1	101.43
1977	4	102.10
1995	5	101.25
2013	9	102.17

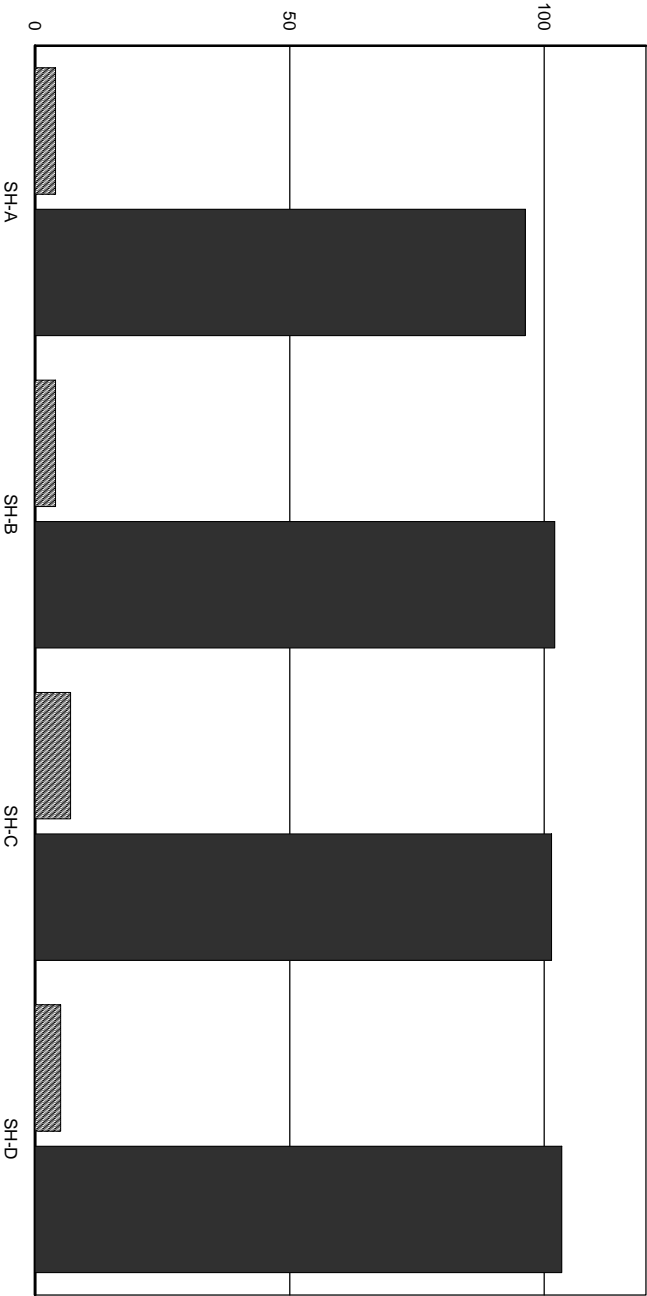
Greenfield:Median A/S Ratio by Effective Area



 # of Parcels
  Median A/S x 100

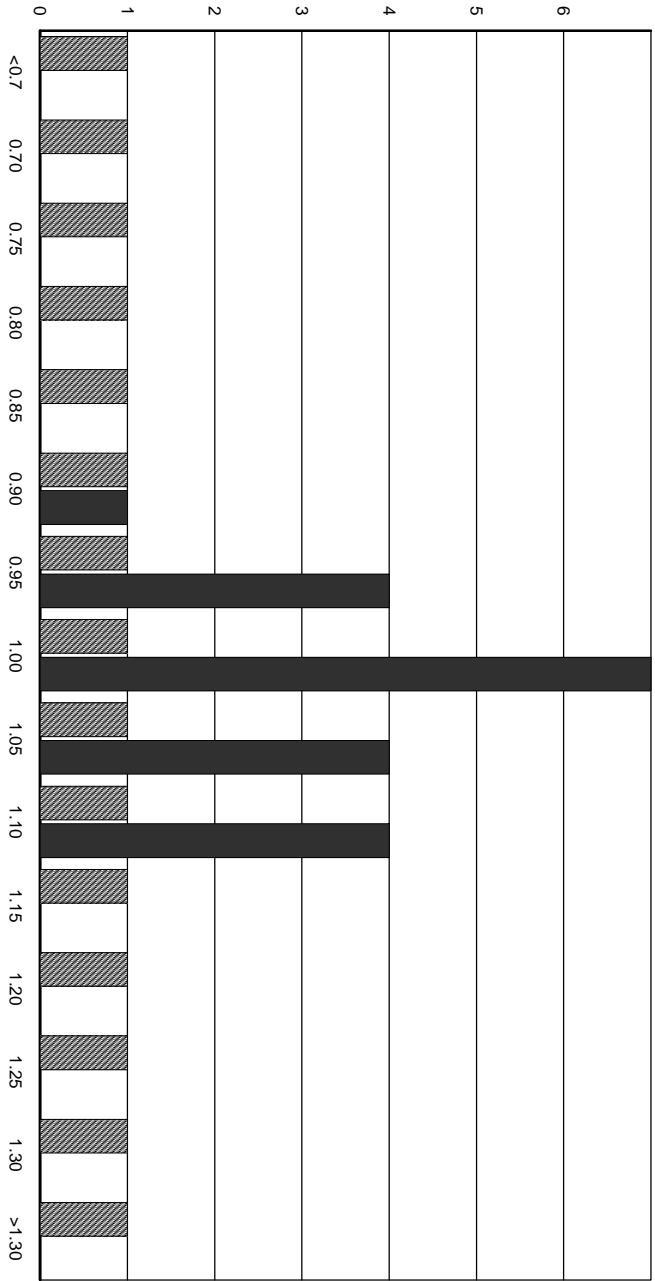
1310	1	89.86
1496	2	102.94
1682	1	97.38
1868	1	112.15
2054	4	101.14
2240	5	98.09
2426	1	101.43
2612	1	108.19
2798	4	103.92

Greenfield:Median A/S Ratio by Story Height

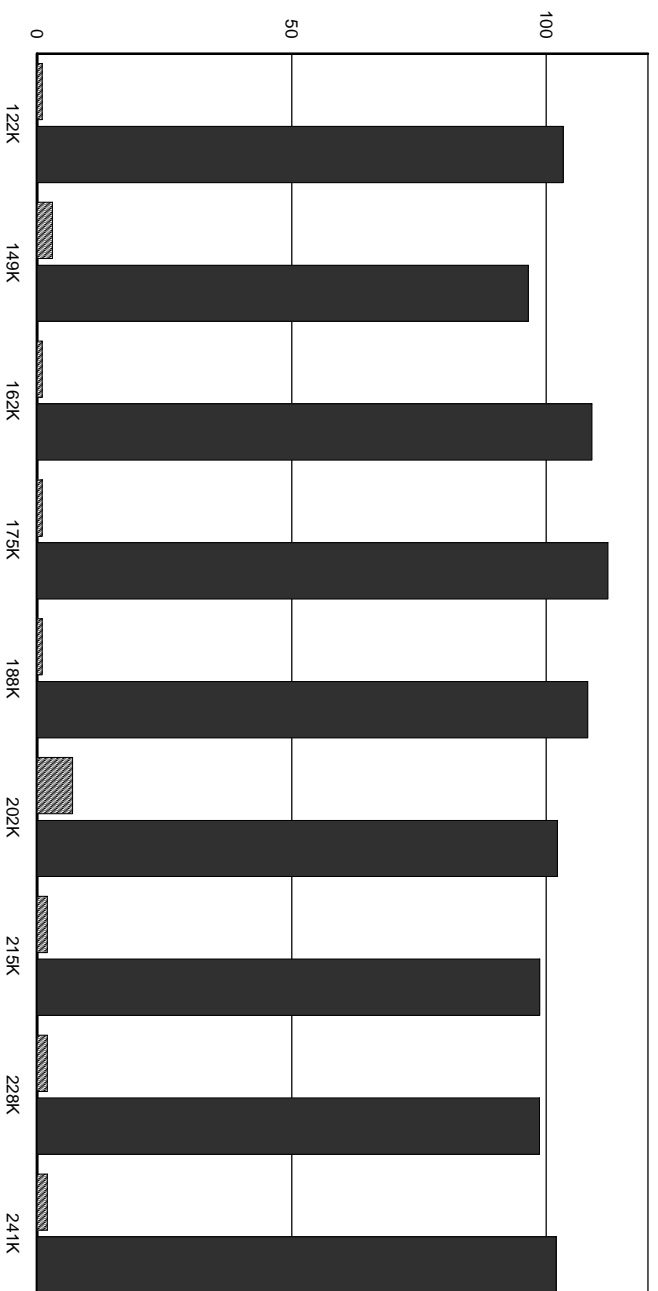


	# of Parcels	Median A/S x 100
SH-A	4	96.31
SH-B	4	102.10
SH-C	7	101.43
SH-D	5	103.47

Greenfield: Distribution of Sale Ratios



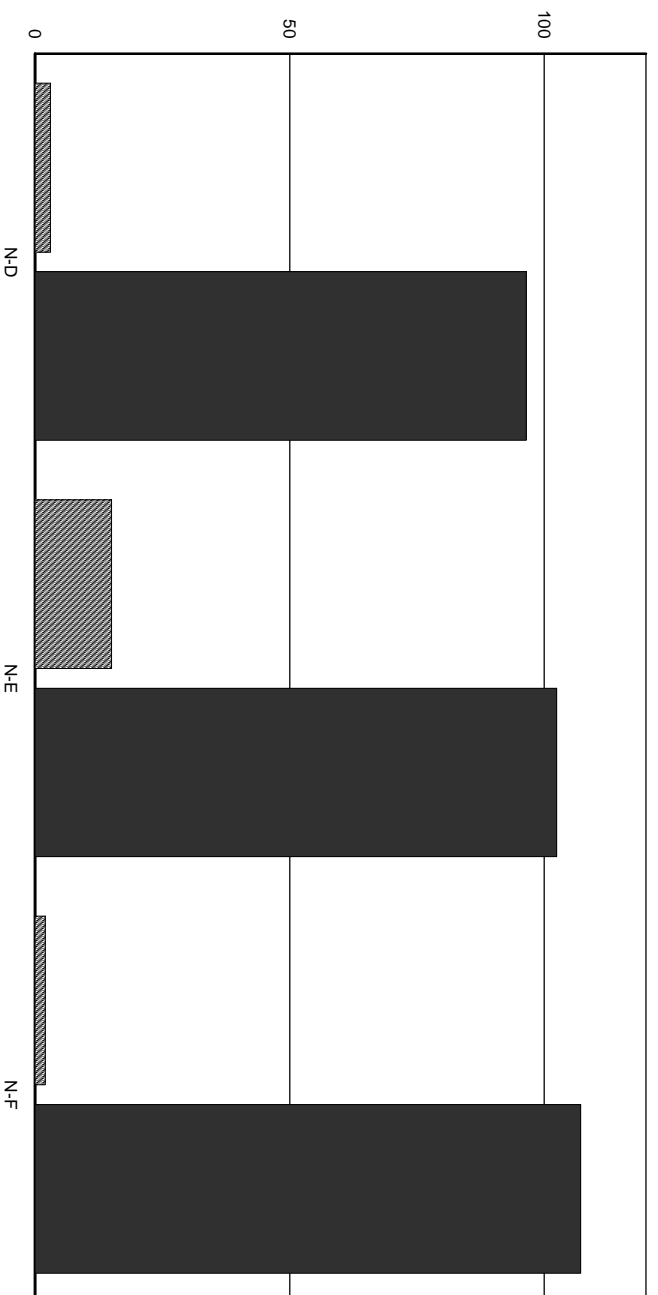
Greenfield:Median A/S Ratio by Sale Price



 # of Parcels
  Median A/S x 100

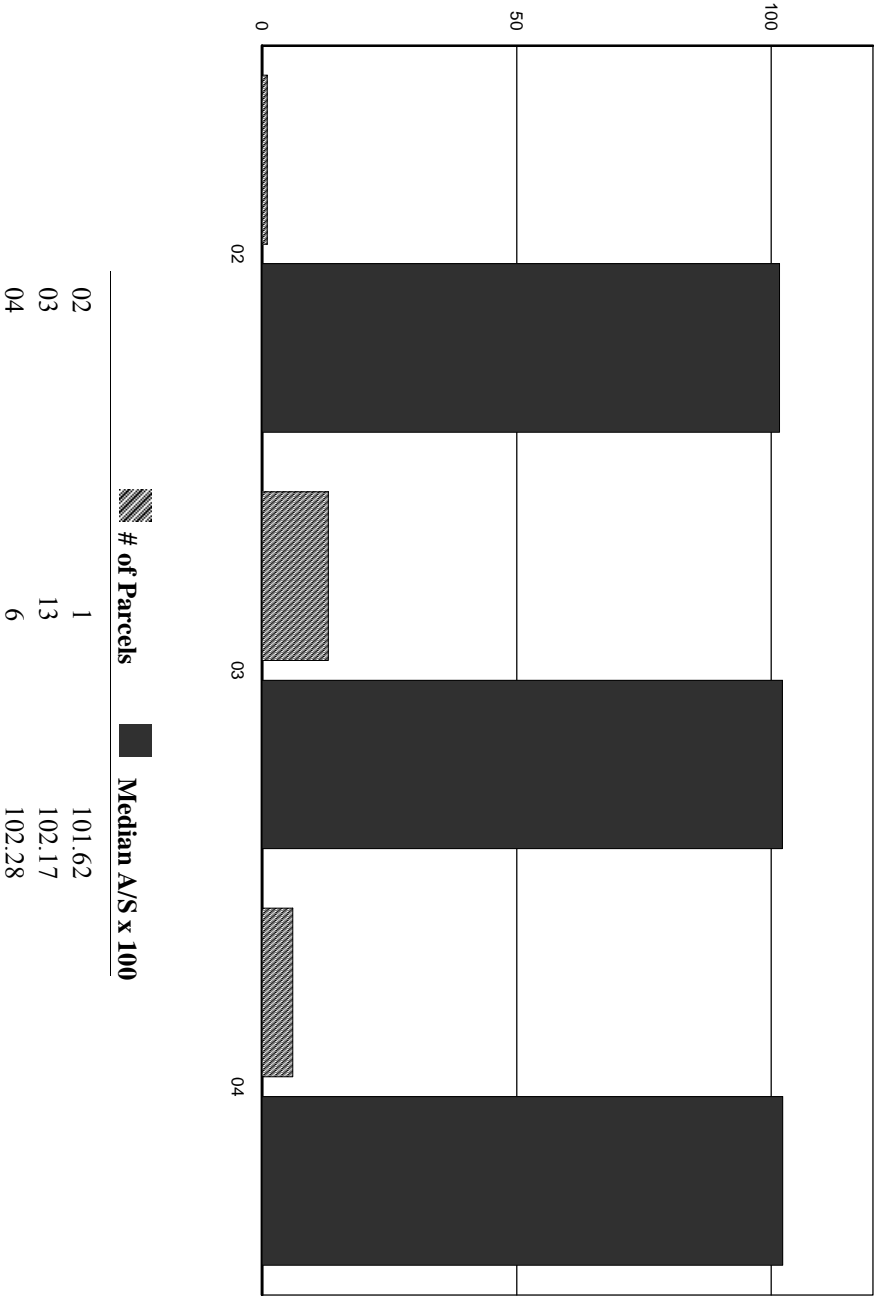
122K	1	103.31
149K	3	96.46
162K	1	109.02
175K	1	112.15
188K	1	108.15
202K	7	102.17
215K	2	98.74
228K	2	98.71
241K	2	101.95

Greenfield:Median A/S Ratio by Neighborhood

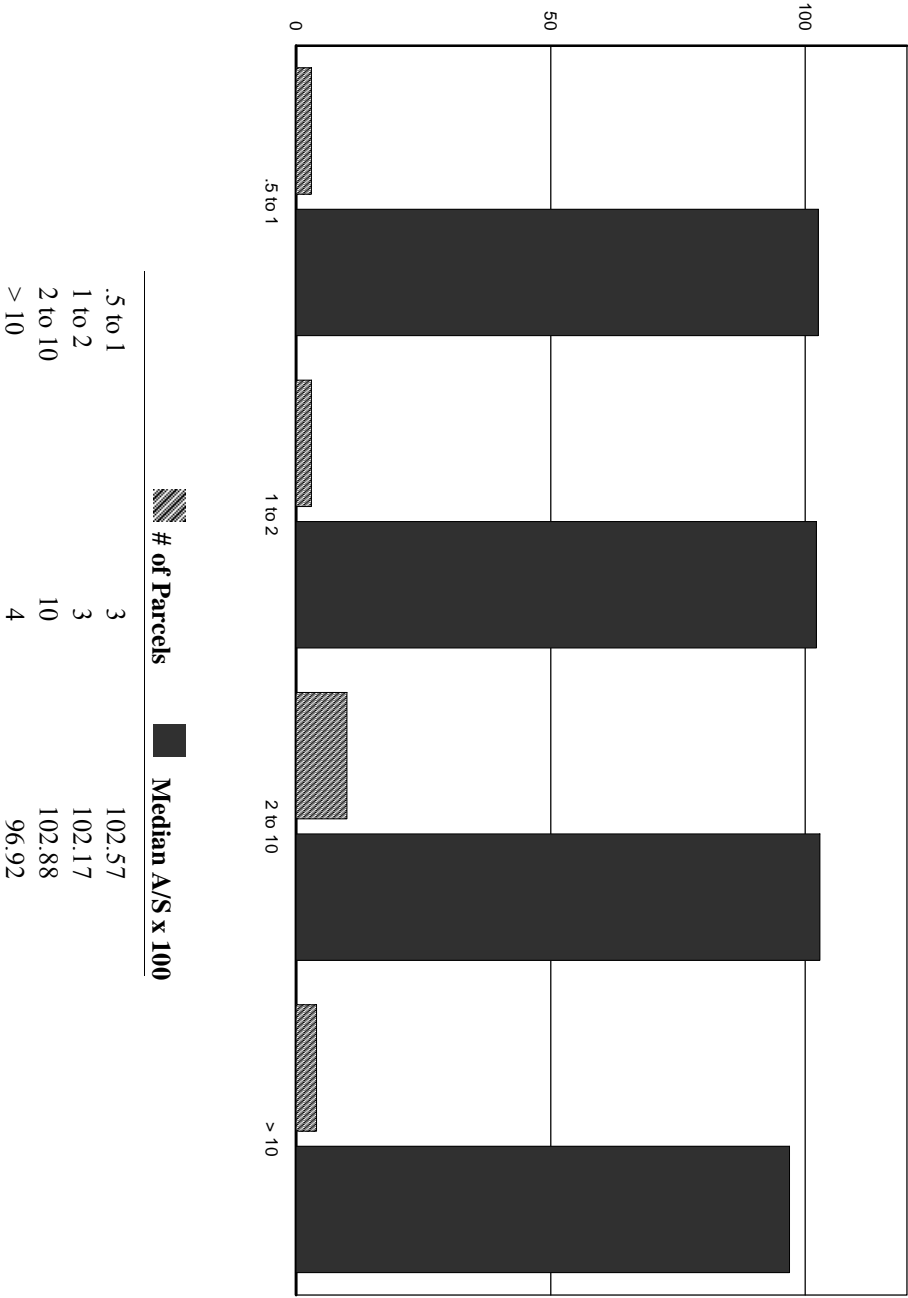


	# of Parcels	Median A/S x 100
N-D	3	96.46
N-E	15	102.46
N-F	2	107.16

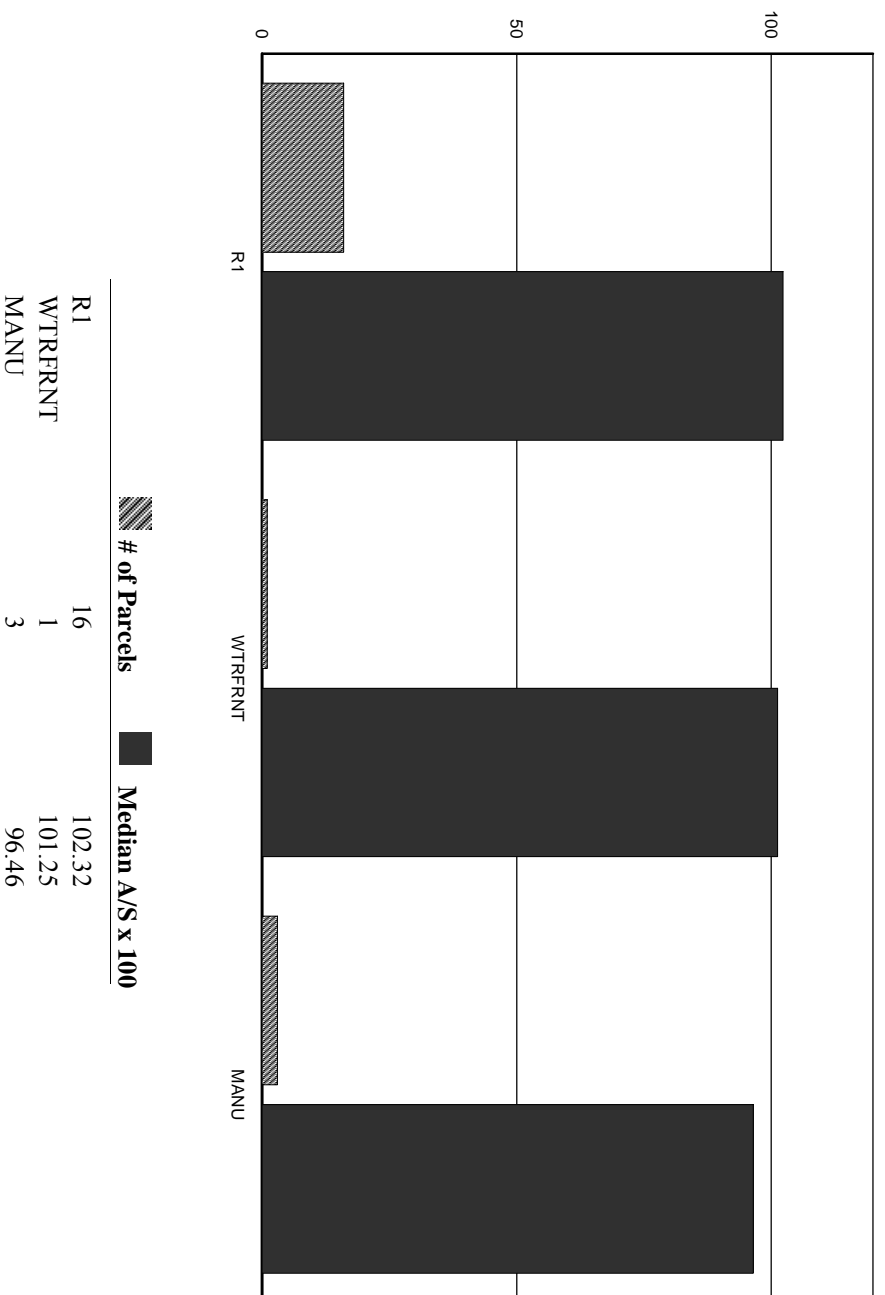
Greenfield:Median A/S Ratio by Zone



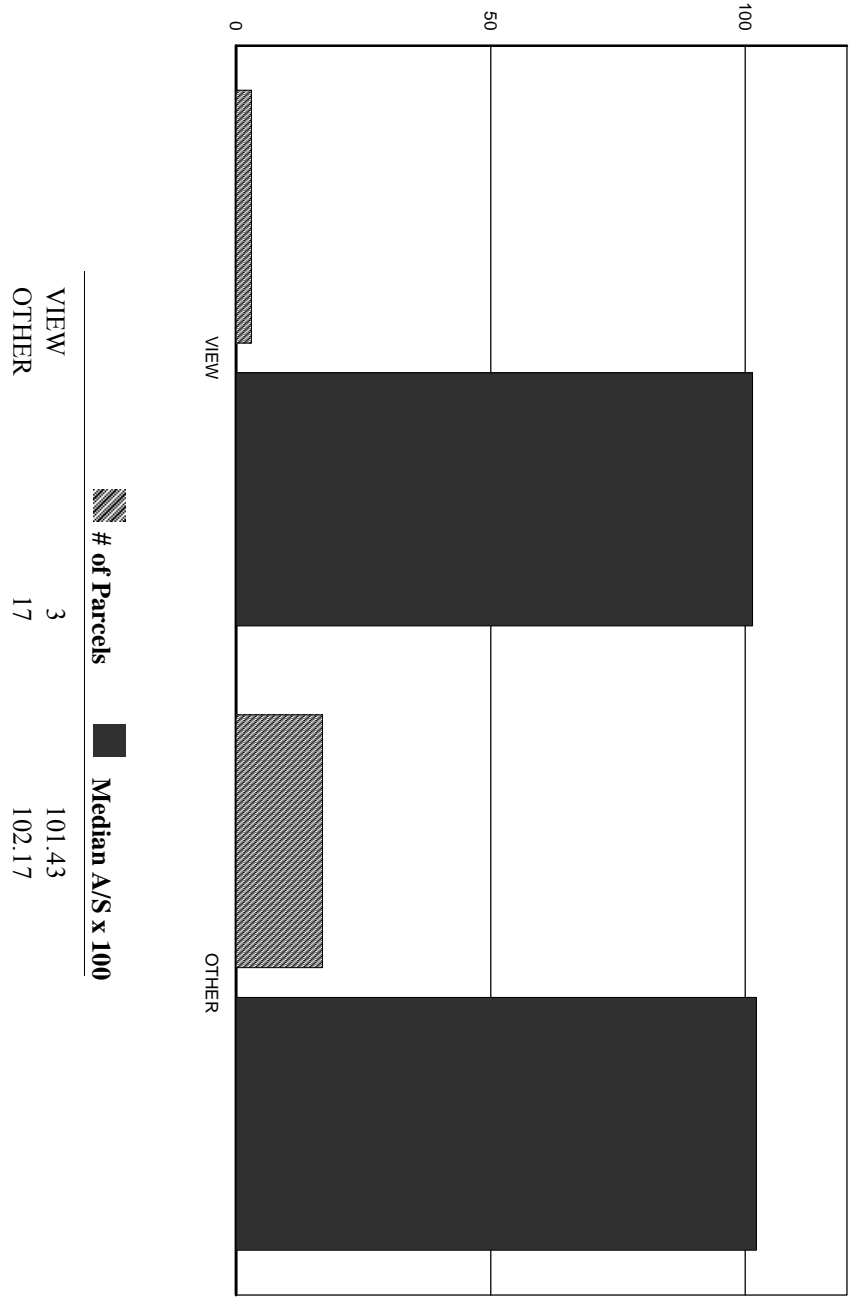
Greenfield:Median A/S Ratio by Acreage



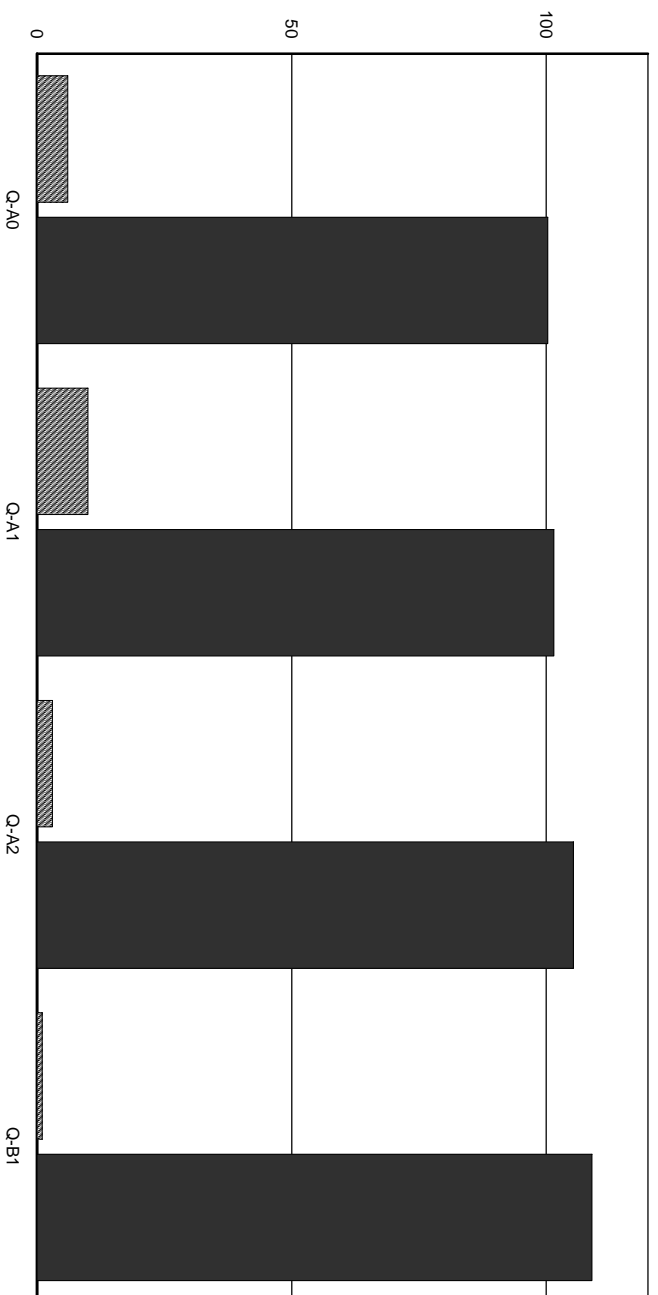
Greenfield:Median A/S Ratio by Improved Use



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




Greenfield: Median A/S Ratio by Building Quality



	# of Parcels	Median A/S x 100
Q-A0	6	100.33
Q-A1	10	101.53
Q-A2	3	105.37
Q-B1	1	109.02

OWNER INFORMATION				SALES HISTORY				PICTURE				
FERRY, MARSHALL FERRY, MELANIE 400 OLD BENNINGTON RD GREENFIELD, NH 03047				Date	Book	Page	Type	Price	Grantor			
				05/17/2012	8427	2927	Q1	219,500	FERNANDES, STEPHEN A			
				07/20/1992	5355	0053	U199		SMITH, DANIEL & JILL			
LISTING HISTORY				NOTES								
07/14/14 KCVM V-SALE 10/16/12 ERVR VERIFY SALE 08/02/11 ERVM 07/26/11 INSP MARKED FOR INSPECTION 11/03/05 JDLL 09/14/05 DIUM 10/03/02 JRHR 11/06/01 KD				TAN; ORG CABINETS; WOODSTOVE; BATHS=2 FIX&4 FIX; 8/11 NOH; STREAM RUNS THRU REAR; DEK EST; PU UFF BUMPOUT; CORRECTED MEAS, EST EPF TO FFF; PU DEK & OPF & EST TOF OVER OPF; 7/14; INFO FRM H.O. (MRS) DNVI; POOL REMOVED AFTER 4/1/14-CK 2015 FOR NEW POOL OR REMOVE OLD; DECK EST=SHAPE;								
EXTRA FEATURES VALUATION												
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes					
DECK	96	8 x 12	227	7.00	100	1,525	ATT POOL/SHAPE					
POOL-ABOVE GROUND	300	20 x 15	113	6.00	60	1,220	20' ROUND					
SHED-WOOD	96	12 x 8	227	7.00	100	1,525						
							4,300					
MUNICIPAL SOFTWARE BY AVTAR												
GREENFIELD ASSESSING OFFICE												
PARCEL TOTAL TAXABLE VALUE												
Year	Building	Features	Land									
2012	\$ 189,500	\$ 4,300	\$ 75,900									
				Parcel Total: \$ 269,700								
2013	\$ 189,500	\$ 4,300	\$ 75,900									
				Parcel Total: \$ 269,700								
2014	\$ 159,500	\$ 4,300	\$ 53,500									
				Parcel Total: \$ 217,300								
LAND VALUATION												
Zone: RAD Minimum Acreage: 4.00 Minimum Frontage: 350				Site: AVERAGE Driveway: GRAVEL/DIRT Road: GRAVEL/DIRT								
Land Type	Units	Base Rate	NC Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI R	Tax Value	Notes
1F RES	2.290 ac	62,435	E 100	100	95	95	95 -- MILD	100	53,500	0 N	53,500	
											2.290 ac	53,500

PICTURE		OWNER	TAXABLE DISTRICTS		BUILDING DETAILS		
		JOHNSON, MATTHEW MARK LUKE JOHNSON, JAMIE LYNNE 189 OLD BENNINGTON RD GREENFIELD, NH 03047-4029	District	Percentage	Model: 1.75 STORY CAPE Roof: GABLE OR HIP/ASPHALT Ext: VINYL SIDING Int: DRYWALL Floor: CARPET/HARDWOOD Heat: OIL/HOT WATER Bedrooms: 2 Baths: 2.0 Extra Kitchens: Fireplaces: A/C: No Generators: Quality: A0 AVG Com. Wall: Size Adj: 1.0797 Base Rate: RSA 66.00 Bldg. Rate: 1.0159 Sq. Foot Cost: \$ 67.05		
			PERMITS				
			Date	Permit ID		Permit Type	Notes
			07/28/08	2208516		ALTERATION	FIN UPSTAIRS
06/04/03	181	NEW BUILDING					

BUILDING SUB AREA DETAILS				2014 BASE YEAR BUILDING VALUATION	
ID	Description	Area	Adj. Effect.		
TQF	3/4 STRY FIN	972	0.75	729	
FFF	FST FLR FIN	972	1.00	972	
BMU	BSMNT	972	0.15	146	
DEK	DECK/ENTRANCE	168	0.10	17	
GAR	GARAGE	576	0.45	259	
GLA: 1,701		3,660		2,123	
2014 BASE YEAR BUILDING VALUATION					
Market Cost New:		\$ 142,347		2004	
Year Built:					
Condition For Age:		AVERAGE		10 %	
Physical:					
Functional:					
Economic:					
Temporary:					
Total Depreciation:				10 %	
Building Value:				\$ 128,100	

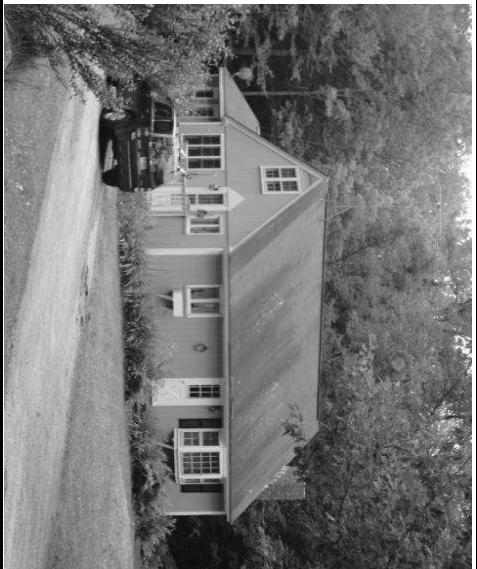
OWNER INFORMATION				SALES HISTORY				PICTURE	
BABB, CHAZ T. 1283 FOREST ROAD GREENFIELD, NH 03047				Date	Book	Page	Type	Price Grantor	
				04/29/2013	8553	2120	Q 1	189,500 VENNING, R. STEVEN & P	
				04/03/1985	3288	0243	Q 1	70,500 HASKELL, HERBERT & LIN	
LISTING HISTORY				NOTES					
07/14/14 KCVM V-SALE 08/04/11 ERVL 07/26/11 INSP MARKED FOR INSPECTION 02/02/05 JDPR 03/31/04 JDPM 02/11/02 JDCE 08/14/01 BXRM 02/27/01 SCDA				BLU; WET BSMT; UFF ELEC HEAT, FFF OIL; NO RECENT UPDATES; 8X12 & KIT HARDTILE FLR; UFF MEAS 21' W/FULL REAR DORM, GAR GAMBREL AS WELL=WH%; 8X12 HEATED=FFF; PU FPL & CORRECTED BTH COUNT; 7/14; N.O.H. NEW ROOF ON MAIN HOUSE;					
EXTRA FEATURES VALUATION									
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes			
SHED-WOOD	48	6 x 8	393	7.00	30	396 BY DW/ROT			
FIREPLACE 1- STAND	1		100	3,000.00	100	3,000			
						3,400			
MUNICIPAL SOFTWARE BY AVITAR									
GREENFIELD ASSESSING OFFICE									
PARCEL TOTAL TAXABLE VALUE									
Year	Building	Features		Land					
2012	\$ 158,000	Parcel Total: \$ 235,100		\$ 73,400					
2013	\$ 158,000	Parcel Total: \$ 235,100		\$ 73,400					
2014	\$ 137,200	Parcel Total: \$ 198,800		\$ 58,200					
Zone: GRD Minimum Acreage: 2.00 Minimum Frontage: 250									
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond
1F RES	1.610 ac	61,220	E	100	100	100	100	95 -- MILD	100
1.610 ac									
Site: AVERAGE Driveway: PAVED Road: PAVED									



OWNER		TAXABLE DISTRICTS	
BABB, CHAZ T. 1283 FOREST ROAD GREENFIELD, NH 03047		District	Percentage
PERMITS			
Date	Permit ID	Permit Type	Notes
08/20/03	196	GARAGE	24X26 GARAGEW/ 8X12 MI
BUILDING DETAILS			
Model: 2.00 STORY GAMBREL Roof: GAMBREL/ASPHALT Ext: CLAP BOARD Int: DRYWALL Floor: CARPET Heat: OIL/HOT WATER Bedrooms: 3 Baths: 2.0 Fixtures: 6 Extra Kitchens: Fireplaces: Generators: A/C: No Quality: A0 AVG Com. Wall: Size Adj: 1.0038 Base Rate: RSA 66.00 Bldg. Rate: 0.9540 Sq. Foot Cost: \$ 62.96			

BUILDING SUB AREA DETAILS			
ID	Description	Area	Adj. Effect.
BMU	BSMNT	936	0.15 140
ENT	ENTRY WAY	50	0.10 5
DEK	DECK/ENTRANCE	240	0.10 24
CRL	CRAWL SPACE	96	0.05 5
OPF	OPEN PORCH FIN	90	0.25 23
UFFU	UPPER FLR	624	0.50 312
GAR	GARAGE	624	0.45 281
UFF	UPPER FLR FIN	936	1.00 936
FFF	FST FLR FIN	1032	1.00 1032
GLA: 1,968		4,628	2,758
2014 BASE YEAR BUILDING VALUATION			
Market Cost New:		\$ 173,644	
Year Built: 1977		1977	
Condition For Age: AVERAGE		19 %	
Physical:		WH	
Functional:		2 %	
Economic:			
Temporary:			
Total Depreciation:		21 %	
Building Value:		\$ 137,200	

OWNER INFORMATION				SALES HISTORY				PICTURE			
RICHARD, BRIAN 1235 FOREST RD GREENFIELD, NH 03047-4021				Date	Book	Page	Type	Price Grantor			
				07/10/2013	8581	0105	Q 1	145,000 SULLIVAN, BRET & HALL,			
				01/03/2013	8512	1647	U 137	58,000 BANK OF NEW YORK			
				12/16/2009	8162	1983	U 151	136,125 NUTTING/FORECLOSURE			
				08/02/2005	7516	0001	Q 1	212,000 EASTON-JR, ALAN & PAME			
				01/07/2002	6558	1763	U 138	EASTON-JR, ALAN B.			
LISTING HISTORY				NOTES							
07/14/14 KCVM V-SALE 03/11/14 ERPR 08/04/11 ERVM 07/26/11 INSP 09/13/05 DIUM 01/07/03 THPR 04/03/02 DMN 08/15/01 BXRL				GRY/WHI; 2002 PICK-UP ADDITION; 2002 NEW BATH 2ND FLOOR; 1/03 ADD 2ND BATH; 3/14 DNV/WANTED HO HOME, INFO ONLY, ADDED WINS & ELECT TO OPF=EPI, REMOVED LEAN-TO, CORR SHED, P/U PATIO, PLANS TO ADD HEAT TO EPI; CK 2015; 7/14; INFO FRM H.O.-DNVI=BAD TIME; INT TOTAL RENO W/KIT, BTHS ETC PRIOR TO 7/13 SALE; DNPU WALKWAY/PATIO;							
EXTRA FEATURES VALUATION											
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes					
FIREPLACE 1-STAND	1			100	3,000.00	100	3,000				
SHED-WOOD	64	8 x 8		310	7.00	60	833 T111/BACKYRD				
SHED-WOOD	96	8 x 12		227	7.00	80	1,220 RIGHT SIDE				
PATIO	56	8 x 7		346	7.00	20	271 PAD FOR HOT TUB				
							5,300				
LAND VALUATION											
Zone: GRD Minimum Acreage: 2.00 Minimum Frontage: 250				Site: AVERAGE Driveway: GRAVEL/DIRT Road: PAVED							
Land Type	Units	Base Rate	NC Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI R	Tax Value Notes
IF RES	0.900 ac	59,600	E	100	100		95	95 -- MILD	51,100	0 N	51,100 WET AREAS
							0.900 ac				
							51,100				
MUNICIPAL SOFTWARE BY AVTAR											
GREENFIELD ASSESSING OFFICE											
PARCEL TOTAL TAXABLE VALUE											
Year	Building	Features		Land							
2012	\$ 96,500			\$ 5,300 \$ 70,200							
				Parcel Total: \$ 172,000							
2013	\$ 96,500			\$ 5,300 \$ 70,200							
				Parcel Total: \$ 172,000							
2014	\$ 90,100			\$ 5,300 \$ 51,100							
				Parcel Total: \$ 146,500							



OWNER		TAXABLE DISTRICTS	
RICHARD, BRIAN		District	Percentage
1235 FOREST RD GREENFIELD, NH 03047-4021			


PERMITS			
Date	Permit ID	Permit Type	Notes
02/06/13	02-13-Elec	REPAIR	WIRE PORCH
12/12/10	39-10-Elec	ALTERATION	ELEC SERVICE
05/01/01	01-06	ADDITION	

BUILDING DETAILS			
Model: 1.50 STORY CAPE			
Roof: GABLE OR HIP/ASPHALT			
Ext: PREFAB WD PNL			
Int: DRYWALL/WOOD/LOG			
Floor: PINE/SOFT WD			
Heat: OIL/FA DUCTED			
Bedrooms: 3	Baths: 2.0	Fixtures:	
Extra Kitchens:		Fireplaces:	
A/C: No		Generators:	
Quality: A0 AVG			
Com. Wall:			
Size Adj: 1.2489	Base Rate: RSA 66.00		
	Bldg. Rate: 1.1870		
	Sq. Foot Cost: \$ 78.34		

BUILDING SUB AREA DETAILS			
ID	Description	Area	Adj. Effect.
ATF	ATTIC FINISHED	896	0.25 224
FFF	FST FLR FIN	896	1.00 896
BMU	BSMNT	896	0.15 134
EPF	ENCLSD PORCH	208	0.70 146
ENT	ENTRY WAY	32	0.10 3
GLA: 1,120		2,928	1,403


2014 BASE YEAR BUILDING VALUATION			
Market Cost New:		\$ 109,911	
Year Built:		1965	
Condition For Age:		GOOD 18 %	
Physical:			
Functional:			
Economic:			
Temporary:			
Total Depreciation:		18 %	
Building Value:		\$ 90,100	

OWNER INFORMATION				SALES HISTORY				PICTURE			
NEWTON, SCOTT D.				Date	Book	Page	Type	Price Grantor			
146 OLD BENNINGTON RD				07/17/2013	8583	2102	Q 1	119,500 PARKER, JOHN A.			
GREENFIELD, NH 03047				05/23/2011	8319	0956	U 137	59,900 BANK OF AMERICA, N.A.			
				03/03/2010	8183	0213	U 151	DOUSTON, STEVEN & MICH			
				07/19/1999	6132	1044	Q V	20,533 SCHACHT, GEORGE & BEV			
LISTING HISTORY				NOTES							
07/14/14 KCVM V-SALE				GRY; 3/12 NOH; REMOVED SKIRTING/UC & EST 2ND BTH COMPLETE; 7/14; N.O.H.; DNP U L-TO W/TARP ROOF, STO CONT & OLD DECK W/TENT SHED ON IT;							
03/13/12 ERPE											
11/15/11 ERCL											
08/04/11 ERVM											
07/26/11 INSP MARKED FOR INSPECTION											
03/18/11 ERPM				MUNICIPAL SOFTWARE BY AVITAR							
09/13/05 DIUM											
05/29/02 JRRL											
EXTRA FEATURES VALUATION											
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes					
SHED-WOOD	100	10 x 10	220	7.00	90	1,386 T-111/BY DW					
1,400											
GREENFIELD ASSESSING OFFICE											
PARCEL TOTAL TAXABLE VALUE											
Year	Building	Features		Land							
2012	\$ 63,800			\$ 1,400 \$ 91,500							
				Parcel Total: \$ 156,700							
2013	\$ 63,800			\$ 1,400 \$ 91,500							
				Parcel Total: \$ 156,700							
2014	\$ 52,200			\$ 1,400 \$ 68,000							
				Parcel Total: \$ 121,600							
LAND VALUATION											
Zone: RAD	Minimum Acreage: 4.00	Minimum Frontage: 350		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	4.000 ac	65,000 E	100	100	100	95	95 -- MILD	100	58,700	0 N	58,700
1F RES	5.730 ac	x 1,800 X	100				90 -- ROLLING	100	9,300	0 N	9,300
9.730 ac 68,000 68,000											

PICTURE		OWNER		TAXABLE DISTRICTS		BUILDING DETAILS			
		NEWTON, SCOTT D. 146 OLD BENNINGTON RD GREENFIELD, NH 03047		District		Model: 1.00 STORY MH Roof: GABLE OR HIP/ASPHALT Ext: VINYL SIDING Int: WALL BOARD Floor: LAMINATE/LINOLEUM OR SIM Heat: GAS/EA DUCTED Bedrooms: 3 Baths: 2.0 Fixtures: 6 Extra Kitchens: A/C: Yes 100.00 % Fireplaces: Quality: A0 AVG Generators: Com. Wall: Size Adj: 1.2315 Base Rate: MHD 40.00 Bldg. Rate: 1.1699 Sq. Foot Cost: \$ 46.80			
				Percentage					
				PERMITS					
				Date	Permit ID			Permit Type	Notes
				05/24/11	12-11-Plum			REPAIR	R&R FROZEN PIPES
06/09/01	11-01	EXTERIOR ONLY	DECK						

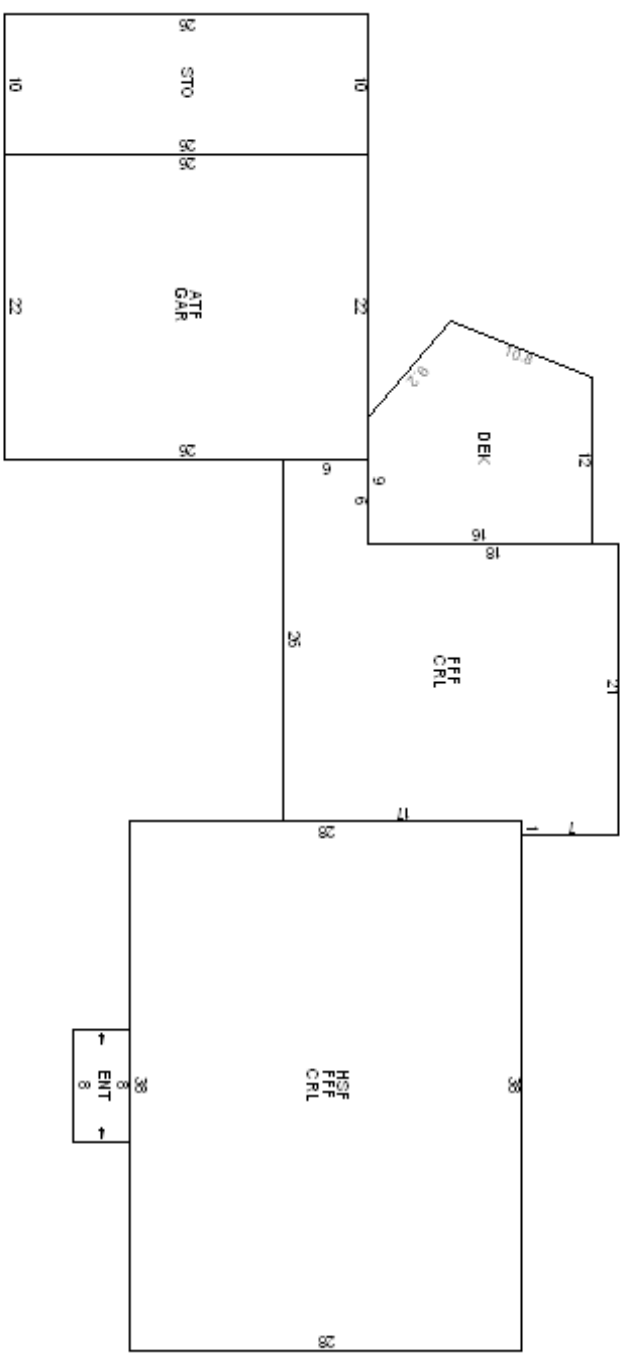
BUILDING SUB AREA DETAILS					
ID	Description	Area	Adj.	Effect.	
FFF	FST FLR FIN	1404	1.00	1404	
SLB	SLAB	1404	0.00	0	
DEK	DECK/ENTRANCE	49	0.10	5	
ENT	ENTRY WAY	16	0.10	2	
GLA:	1,404	2,873		1,411	
2014 BASE YEAR BUILDING VALUATION					
Market Cost New:		\$ 66,035			
Year Built:		2000			
Condition For Age:		GOOD			
Physical:		21 %			
Functional:					
Economic:					
Temporary:					
Total Depreciation:		21 %			
Building Value:		\$ 52,200			

OWNER INFORMATION				SALES HISTORY					PICTURE	
PITT, TIMOTHY PITT, MARTHA S. 17 OLD BENNINGTON RD GREENFIELD, NH 03047-4028				Date	Book	Page	Type	Price	Grantor	
				03/04/2013	8534	0518	Q1	207,500	BLAKE, BARBARA LEE	
				03/18/2010	8186	1902	U137	187,000	US BANK, NA	
				03/18/2010	8186	1898	U151		MERS, INC.	
				08/19/2009	8126	1842	U146		DEPT. OF VETERANS AFFA	
				09/23/2008	8020	2365	U151	237,951	KUTY, TODD D	
LISTING HISTORY				NOTES						
07/14/14 KCVI V-SALE 03/11/14 ERPR 08/05/11 ERVM 07/26/11 INSP 09/14/05 DIUM 08/10/01 BXRL 02/28/01 SCDA				WHT/BLK: HSE IN GOOD CONDITION FOR AGE; TWO SINKS IN ONE BATH (EXTRA FIX), LOW BMU CEILING; 8/11 NOH; SLB TO CRL EST PER WINDOWS; CORRECTED XFOBS (LEFT OF HSE, FIELD); 3/14 NOH, VU/ED NEW GAS TANK, EST NEW GAS FURN 2013; 7/14; SPK TO FAM MEMBER - NO INFO; EST ATF OVER GAR;						
EXTRA FEATURES VALUATION										
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes			
BARN-1STRY	192	16 x 12	143	15.00	40	1,647	ATT TO 16X12			
FIREPLACE 2- STAND	1		100	5,000.00	100	5,000				
LEAN-TO	192	12 x 16	143	4.00	60	659	ATT TO 16X12			
PATIO	192	16 x 12	143	7.00	40	769	EST/SHAPE/REAR/BRK			
SHED-WOOD	63	9 x 7	314	7.00	30	415	COOP/ATT TO 16X12			
LEAN-TO	63	9 x 7	314	4.00	25	198	ATT TO 9X7			
LEAN-TO	80	10 x 8	260	4.00	25	208	BY GAR			
						8,900				
LAND VALUATION										
Zone: RAD Minimum Acreage: 4.00 Minimum Frontage: 350				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	4,000 ac	65,000 E	100	100	100	100	100 -- LEVEL	100	65,000	65,000
1F RES	0.800 ac	x 1,800 X	100				95 -- MILD	100	1,400	1,400
						4,800 ac			66,400	66,400
MUNICIPAL SOFTWARE BY AVITAR										
GREENFIELD ASSESSING OFFICE										
PARCEL TOTAL TAXABLE VALUE										
Year	Building	Features	Land							
2012	\$ 186,900		\$ 9,400	Parcel Total: \$ 81,600						
2013	\$ 186,900		\$ 9,400	Parcel Total: \$ 277,900						
2014	\$ 135,700		\$ 8,900	Parcel Total: \$ 211,000						

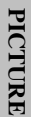
PICTURE		OWNER		TAXABLE DISTRICTS		BUILDING DETAILS	
		PITT, TIMOTHY PITT, MARTHA S. 17 OLD BENNINGTON RD GREENFIELD, NH 03047-4028		District	Percentage	Model: 1.50 STORY CAPE Roof: GABLE OR HIP/ASPHALT Ext: VINYL SIDING Int: DRYWALL/PLYWOOD PANEL Floor: PINE/SOFT WD/CARPET Heat: GAS/FA DUCTED Bedrooms: 3 Baths: 2.5 Fixtures: Extra Kitchens: Fireplaces: A/C: No Generators: Quality: A2 AVG+20 Com. Wall: Size Adj: 1.0104 Base Rate: RAN 66.00 Bldg. Rate: 1.1763 Sq. Foot Cost: \$ 77.64	
				PERMITS			
				Date	Permit ID Permit Type Notes		
06/11/13		29-13-GAS	REPAIR	GAS INSTALL			
05/28/13		21-13-GAS	REPAIR	GAS PIPING FURNACE, ST			

BUILDING SUB AREA DETAILS					
ID	Description	Area	Adj.	Effect.	
FFF	FST FLR FIN	1587	1.00	1587	
DEK	DECK/ENTRANCE	215	0.10	22	
HSF	1/2 STRY FIN	1064	0.50	532	
ENT	ENTRY WAY	32	0.10	3	
CRL	CRAWL SPACE	1587	0.05	79	
STO	STORAGE AREA	260	0.25	65	
ATF	ATTIC FINISHED	572	0.25	143	
GAR	GARAGE	572	0.45	257	
GLA: 2,262		5,889		2,688	

2014 BASE YEAR BUILDING VALUATION	
Market Cost New:	\$ 208,696
Year Built:	1812
Condition For Age:	GOOD
Physical:	35 %
Functional:	
Economic:	
Temporary:	
Total Depreciation:	35 %
Building Value:	\$ 135,700



OWNER INFORMATION				SALES HISTORY				PICTURE									
CHAMBERLAIN, PETER C. CHAMBERLAIN, CATHERINE P. 198 SWAMP RD GREENFIELD, NH 03047-4044				Date	Book	Page	Type	Price	Grantor								
LISTING HISTORY				08/28/2013	8598	0985	U 123	1	AMERICAN HOMES & ACC I								
				08/28/2013	8598	0987	Q 1	142,000	BALCOM, IRENE R. TRUST								
				08/14/2008	8010	2481	U 199		BALCOM, IRENE TRUSTEE								
				08/14/2008	8010	2463	U 199		BALCOM, IRENE R.								
				11/01/2000	6311	0225	U V 99		BALCOM								
NOTES																	
				TAN: 1250' +/- RD FTG; P/U A/C; ALL ORIG. INT & EXT AVG MAINT, MSTR BTH W/5 FIX INCL SET TUB; 3/12 NOH; NO BARN; 7/14; INFO FROM H.O. DNV1 PER H.O.; 12X10 SHED AFTER 8/13 SALE - NOT COMPLETE; REMOVE 20X11 L-TO; ROOF GETTING TENDER; DNPU SMALL COOP=N.V.;													
Feature Type				EXTRA FEATURES VALUATION							MUNICIPAL SOFTWARE BY AVITAR						
SHED-WOOD LEAN-TO				Units	Length	x Width	Size Adj	Rate	Cond	Market Value	Notes	GREENFIELD ASSESSING OFFICE					
				64	8 x 8		310	7.00	90	1,250 T-111/BY DW							
				220	11 x 20		133	4.00	80	936 ATT STO-L							
				2,200													
											PARCEL TOTAL TAXABLE VALUE						
				Year	Building		Features		Land								
				2012	\$ 90,800				\$ 2,200		\$ 71,022						
				Parcel Total: \$ 164,022													
				2013	\$ 90,800				\$ 2,200		\$ 70,748						
				Parcel Total: \$ 163,748													
				2014	\$ 67,000				\$ 2,200		\$ 49,463						
				Parcel Total: \$ 118,663													
LAND VALUATION																	
Zone: RAD				Minimum Acreage: 4.00		Minimum Frontage: 350		Site: AVERAGE Driveway: GRAVEL/DIRT Road: GRAVEL/DIRT									
Land Type				Units	Base Rate		NC Adj	Site	Road	DWay	Topography	Cond	Ad Valorem		SPI R	Tax Value Notes	
IF RES				3,000 ac	63,500		D	90	100	95	95 -- MILD	100	49,000		0	N	49,000 2 AC WEST/1 AC EAS
UNMNGD OTHER				10,460 ac	x 1,800		X	88			90 -- ROLLING	60	8,900		95	N	463 WET AREAS
UNMNGD OTHER				700,000 ft	x 60		D	90			90 -- ROLLING	25	8,500		0	N	0 TOPO/WET
				13,460 ac													
				49,463													



OWNER

CHAMBERLAIN, PETER C.
CHAMBERLAIN, CATHERINE P.
198 SWAMP RD
GREENFIELD, NH 03047-4044

TAXABLE DISTRICTS

District Percentage

PERMITS

Date	Permit ID	Permit Type
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03/12/08	05-08-311	NEW BUILDING	DID NOT BUL-T22X34 BAL
03/06/02	02-107	ADDITION	2 DECKS
07/11/01	01-19	NEW BUILDING	MODULAR HOME, DID NO

Notes

DID NOT BUILT:22X34 BAY
2 DECKS
MODULAR HOME, DID NO

BUILDING DETAILS

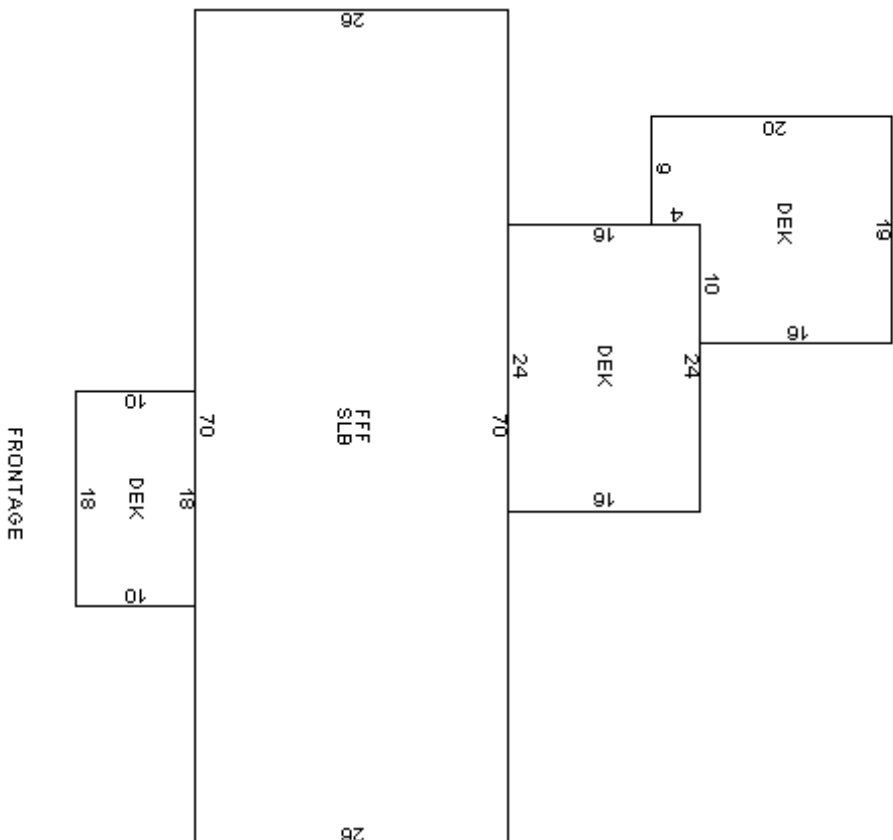
Model:	1.00 STORY MHD	
Roof:	GABLE OR HIP/ASPHALT	
Ext:	VINYL SIDING	
Int:	DRYWALL/WALL BOARD	
Floor:	CARPET/LINOLEUM OR SIM	
Heat:	OIL/FA DUCTED	
Bedrooms:	4	Baths: 2.0
Extra Kitchens:	Fireplaces:	
A/C:	Yes	100.00 %
Generators:	Quality: A1 AVG+10	
Com. Wall:		
Size Adj:	1.0927	Base Rate: MHD 40.00
	Bldg. Rate:	1.2020
Sq. Foot Cost:	\$ 48.08	

BUILDING SUB AREA DETAILS


ID	Description	Area	Adj. Effect.
DEK	DECK/ENTRANCE	904	0.10
SLB	SLAB	1820	0.00
FFP	FST FLR FIN	1820	1.00
GLA:	1,820	4,544	1,910

2014 BASE YEAR BUILDING VALUATION

Market Cost New:	\$ 91,833
Year Built:	2002
Condition For Age:	27 %
Physical:	
Functional:	
Economic:	
Temporary:	
Total Depreciation:	27 %
Building Value:	\$ 67,000



OWNER INFORMATION				SALES HISTORY				PICTURE	
ARICO, VICTORIA G. 185 FRANCESTOWN RD GREENFIELD, NH 03047				Date	Book	Page	Type	Price	Grantor
				11/22/2013	8623	1359	Q1	210,000	PARKER, JOHN & THEODOR
				12/27/1988	5075	0968	U V 82		PARKER, FRANKLIN & KAT
LISTING HISTORY				NOTES					
07/14/14 KCVL V-SALE 03/14/14 ERVL INT ONLY 08/08/11 ERVM 07/26/11 INSP MARKED FOR INSPECTION 04/01/09 KCHC 12/18/06 JDLL 09/19/06 MAIL 07/25/06 DLUM				STAIN-LOG; 98 ADDITION, STICK BUILT W/LOG SIDING; SM POND ON PROP; ORIG 28X25 P&B; EXPOSED BEAMS; WOOD CEILINGS; 2 LOFT AREAS & 1 LG BEDRM; DNPV RAMP GOING TO OPF; LADDER ACC TO 25X8 AREA OVER OPF; 3/14 ATF=7', KITCH & BTHS ORIG; 1&E=GOOD, DNPV OPEN LOFT W/NO CLOSET AS 2ND BEDRM, P/U VLT, (1) SHOWER IN SEP ROOM BETWEEN (2) .5 BATHS, 24X18=ELECT BR, 25X28=WOOD&GAS MON; 7/14; PINE/LAM KIT;					
EXTRA FEATURES VALUATION									
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes			
CARPORT WOOD	260	10 x 26	122	11.00	50	1,745 ATT GAR/DRT FLR			
SHED-EQUIPMENT	234	13 x 18	128	6.00	20	359 BEHIND HSE/WDS			
SHED-WOOD	70	7 x 10	289	7.00	40	566 @ START OF DW			
GARAGE-1 STY	676	26 x 26	84	22.00	75	9,369 CONC BLKEXT/LAD LOF			
12,000									
MUNICIPAL SOFTWARE BY AVTAR									
GREENFIELD ASSESSING OFFICE									
PARCEL TOTAL TAXABLE VALUE									
Year	Building		Features		Land				
2012	\$ 118,900		\$ 12,200		\$ 104,300				
					Parcel Total: \$ 235,400				
2013	\$ 118,900		\$ 12,200		\$ 104,300				
					Parcel Total: \$ 235,400				
2014	\$ 106,700		\$ 12,000		\$ 85,800				
					Parcel Total: \$ 204,500				
LAND VALUATION									
Zone: GRD	Minimum Acreage: 2.00		Minimum Frontage: 250		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	2,000 ac	62,000 E	100	110	100	100	95 -- MILD	100	64,800 0 N 64,800
1F RES	9,600 ac	x 1,800 X	90				90 -- ROLLING	100	14,000 0 N 14,000
1F RES	250,000 ft	x 80 E	100					35	7,000 0 N 7,000 CTD/TOPO
11,600 ac 85,800									



OWNER
ARICO, VICTORIA G.
185 FRANCESTOWN RD
GREENFIELD, NH 03047

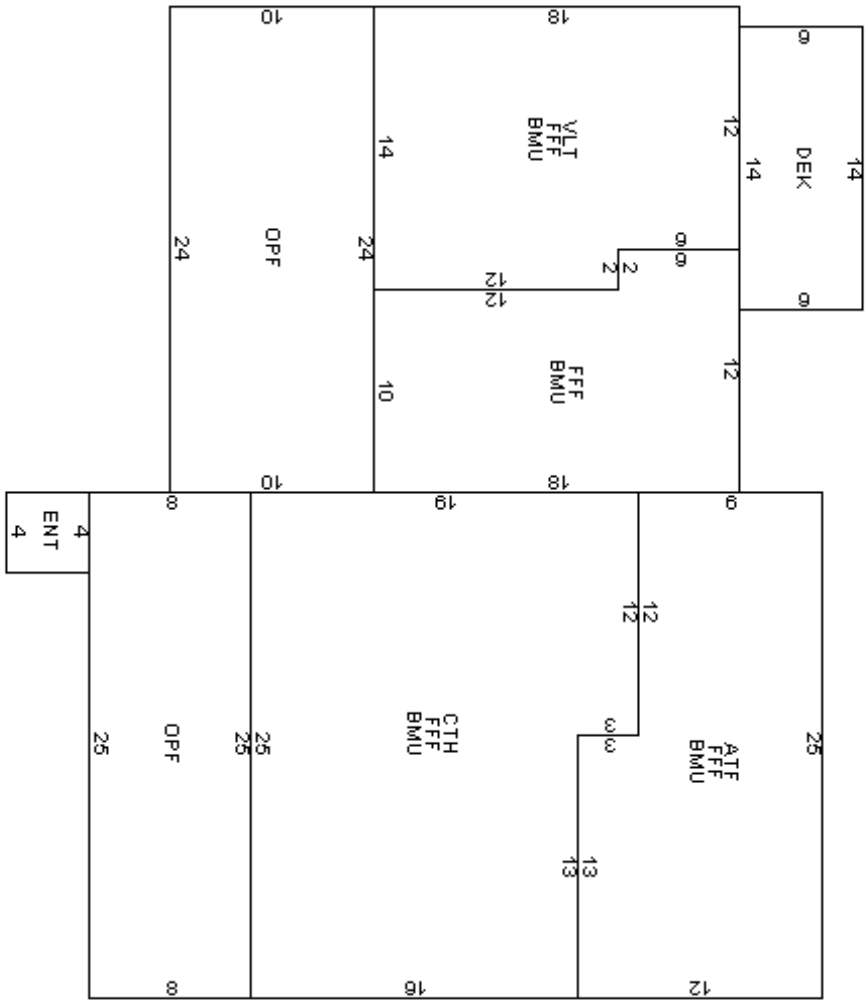
TAXABLE DISTRICTS

District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes
12/27/13	77-13-GAS	REPAIR	GAS WALL HEATER

BUILDING DETAILS
Model: 1.50 STORY CAPE
Roof: GABLE OR HIP/ASPHALT
Ext: LOGS/AVERAGE
Int: WOOD/LOG/DRYWALL
Floor: CARPET/LINOLEUM OR SIM
Heat: GAS/EA NO DUCTS
Bedrooms: 1 Baths: 2.5 Fixtures: 8
Extra Kitchens: Fireplaces: Generators:
A/C: No
Quality: A1 AVG+10
Com. Wall:
Size Adj: 1.2034 Base Rate: RSA 66.00
Bldg. Rate: 1.2319
Sq. Foot Cost: \$ 81.30




BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
CTH	CATHEDRAL	436	0.10	44
DEK	DECK/ENTRANCE	84	0.10	8
FFF	FST FLR FIN	1132	1.00	1132
BMU	BSMNT	1132	0.15	170
ATF	ATTIC FINISHED	264	0.25	66
OPF	OPEN PORCH FIN	440	0.25	110
VLT	VAULTED	240	0.05	12
ENT	ENTRY WAY	16	0.10	2
GLA:	1,198	3,744		1,544

2014 BASE YEAR BUILDING VALUATION
Market Cost New: \$ 125,527
Year Built: 1980
Condition For Age: GOOD 15 %
Physical:
Functional:
Economic:
Temporary:
Total Depreciation: 15 %
Building Value: \$ 106,700


OWNER INFORMATION			SALES HISTORY					PICTURE	
HASKELL, NICHOLAS T. BOURGOINE, JENNIFER L. 99 PETERBOROUGH RD GREENFIELD, NH 03047			Date	Book	Page	Type	Price	Grantor	
			06/24/2014	8669	1355	Q1	198,900	RUSSELL, HELEN I.	
			10/01/1976	2485	510	U124		CORNWELL, ELSIE M.	
			01/05/1970	2063	039	U V 82		COCHRAN-JR, LLOYD R.	
LISTING HISTORY			NOTES						
07/14/14 KCVM V-SALE 08/09/11 ERVL 07/26/11 INSP MARKED FOR INSPECTION 11/02/05 JDLL 09/15/05 DIUM 05/29/02 JRRL 02/11/02 JDCE 10/23/01 THRM			DK GRY/WHT; 03 NEW WINDOWS; BATHS=4 FIX. 3 FIX; LAND VERY WET, NEEDED 5' OF FILL TO PUT HSE ON LOT; 8/11 NO RECENT UPDATES; AVG=VERT PINE BRDS; ELEC/WD HEAT; INT WALLS T&G; DNP U HEARTH; TOF MEAS 16'; CORRECTED MEAS. HEAT SOURCE; 7/14; DW PART GRAVEL; INFO FROM H.O. (MRS) DNP1 PER H.O.;						
EXTRA FEATURES VALUATION									
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes			
GARAGE-1 STY	768	32 x 24	81	22.00	100	13,686 HEAT/ELEC/LAD ACC			
PATIO	372	12 x 31	103	7.00	25	671 CONC SLB			
SHED-WOOD	192	12 x 16	143	7.00	50	961 W/OH/BACKYARD			
				15,300					
MUNICIPAL SOFTWARE BY AVTAR.									
GREENFIELD ASSESSING OFFICE									
PARCEL TOTAL TAXABLE VALUE									
Year	Building	Features	Land						
2012	\$ 131,000	\$ 15,600	\$ 79,200						
			Parcel Total: \$ 225,800						
2013	\$ 131,000	\$ 15,600	\$ 79,200						
			Parcel Total: \$ 225,800						
2014	\$ 114,200	\$ 15,300	\$ 65,600						
			Parcel Total: \$ 195,100						
LAND VALUATION									
Zone: GRD	Minimum Acreage: 2.00	Minimum Frontage: 250	Site: AVERAGE Driveway: PAVED Road: PAVED						
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	
1F RES	2,000 ac	62,000	E	100	100	100	100	100 -- LEVEL	
1F RES	2,100 ac	x 1,800	X	100				95 -- MILD	
				4,100 ac					
				65,600					

PICTURE		OWNER	TAXABLE DISTRICTS		BUILDING DETAILS
		HASKELL, NICHOLAS T. BOURGOINE, JENNIFER L. 99 PETERBOROUGH RD GREENFIELD, NH 03047	District	Percentage	Model: 1.75 STORY CAPE Roof: GABLE OR HIP/ASPHALT Ext: AVERAGE Int: DRYWALL/WOOD/LOG Floor: CARPET/HARDWOOD Heat: ELECTRIC/RAD ELECT Bedrooms: 3 Baths: 2.0 Fixtures: 7 Extra Kitchens: Fireplaces: A/C: No Generators: Quality: A0 AVG Com. Wall: Size Adj: 1.0735 Base Rate: RSA 66.00 Bldg. Rate: 0.9996 Sq. Foot Cost: \$ 65.98
			PERMITS		
			Date	Permit ID	

BUILDING SUB AREA DETAILS			
ID	Description	Area	Adj. Effect.
TQF	3/4 STRY FIN	1200	0.75 900
FFF	FST FLR FIN	1264	1.00 1264
SLB	SLAB	1264	0.00 0
GLA: 2,164		3,728	2,164
2014 BASE YEAR BUILDING VALUATION			
Market Cost New:		\$ 142,781	
Year Built:		1972	
Condition For Age:		AVERAGE 20 %	
Physical:			
Functional:			
Economic:			
Temporary:			
Total Depreciation:		20 %	
Building Value:		\$ 114,200	


OWNER INFORMATION				SALES HISTORY					PICTURE	
SCOTT, PAUL W. 885 FOREST RD GREENFIELD, NH 03047				Date	Book	Page	Type	Price	Grantor	
				04/30/2012	8421	0962	Q1	245,000	REED, EVERETT & REBECC	
				10/02/2000	6298	1643	Q1	154,000	LEBLANC-JR, JOSEPH & S	
				06/03/1996	5723	0403	U190		GAGNON/LEBLANC	
				10/13/1993	5480	1443	U131		BELMORE-SR, ERNEST E.	
LISTING HISTORY				NOTES						
07/14/14 KCVM V-SALE 10/16/12 ERVE VERIFY SALE 08/10/11 ERVX 07/26/11 INSP MARKED FOR INSPECTION 04/01/09 MSHR 07/21/06 DLUL 10/03/02 ETHR 05/07/02 LTRL				BEIGE: ROW ACCESS ESMNT VIA LOT R4-42-1; SM POND ON PROP; VU INCL MTN & HILLSIDES; 4/09 DNPV 5X6 PUMPHOUSE; DNPV 22" VLT CEILING; 4/11 CU REM RECR DISC; 10/12 POSTED W/NOH; DW PART GRAVEL; 7/14; INFO FRM H.O. DNPV PER H.O.;						
EXTRA FEATURES VALUATION										
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes				
SHEED-WOOD	300	12 x 25	113	7.00	60	1,424				
PATIO	864	16 x 54	79	7.00	100	4,778				
FIREPLACE 1- STAND	1		100	3,000.00	100	3,000 GAS				
						9,200				
LAND VALUATION										
Zone: GRD Minimum Acreage: 2.00 Minimum Frontage: 250				Site: GOOD Driveway: PAVED Road: PAVED						
Land Type	Units	Base Rate	NC Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI R Tax Value Notes
IF RES	2,000 ac	62,000	E	100	110	100	95 -- MILD	90	58,300	0 N 58,300 ROW ACC/POND
IF RES	2,450 ac	x 1,800	X	83			90 -- ROLLING	100	3,300	0 N 3,300
UNMNGD OTHER	4,000 ac	x 1,800	X	83			90 -- ROLLING	100	5,400	95 N 177 TOPO
WETLANDS	11,500 ac	x 1,800	X	83			95 -- MILD	10	1,600	100 N 207 WET
VIEW	MOUNTAINS, WIDE, TOP 75, DISTANT								60,000	VU
									128,600	121,984
MUNICIPAL SOFTWARE BY AVITAR										
GREENFIELD ASSESSING OFFICE										
PARCEL TOTAL TAXABLE VALUE										
Year	Building		Features		Land					
2012	\$ 105,800				Parcel Total: \$ 132,173					
2013	\$ 105,800				Parcel Total: \$ 246,273					
2014	\$ 76,600				Parcel Total: \$ 121,984					

OWNER INFORMATION				SALES HISTORY				PICTURE	
MAYER, PATRICK J 264 FRANCETOWN ROAD GREENFIELD, NH 03047				Date	Book	Page	Type	Price	Grantor
				12/28/2012 8510 2303 Q1 168,000 BROOKS, MARY M					
				08/20/1997 5843 1238 U182 LANIGAN BROOKS, L & BR					
LISTING HISTORY				NOTES					
07/14/14 KCVM V-SALE 01/25/12 ERMV 04/02/09 MSHR 12/05/07 DLCL 10/22/07 MAIL APPT LETTER 10/11/07 DLUM 05/29/02 JDCL 10/12/01 THRM				GRY-1997 CONVERTED BARN INTO HOUSE; VU OF MONADNOCK 2 TIER 45+ DEGREE; 1/12 NOH, DNP/ TENT GAR, LEAN-TO ATT SHED-NV, P/U NEW ROOF COVER; 7/14; N.O.H.; OLD CONC SLAB DNPU=N.V.;					
EXTRA FEATURES VALUATION									
Feature Type	Units	Length	Width	Size	Adj	Rate	Cond	Market Value	Notes
SHED-WOOD	160	10	x	16		160		7.00	60
SHED-WOOD	48	8	x	6		393		7.00	40
SHED-EQUIPMENT	384	16	x	24		102		6.00	50
								1,175	DRT FLR
								2,800	
LAND VALUATION									
Zone: GRD Minimum Acreage: 2.00 Minimum Frontage: 250				Site: AVERAGE Driveway: GRAVEL/DIRT Road: GRAVEL/DIRT					
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond
1F RES	2.000 ac	62,000	E	100	100	95	95	-- MILD	95
1F RES	5.170 ac	x 1,800	X	100				90 -- ROLLING	100
VIEW	MOUNTAINS, NARROW, TOP 25, DISTANT								
								50,500	0 N
								8,400	0 N
								8,000	VU
7.170 ac								66,900	66,900
MUNICIPAL SOFTWARE BY AVTAR GREENFIELD ASSESSING OFFICE									
PARCEL TOTAL TAXABLE VALUE									
Year	Building	Features	Land						
2012	\$ 127,000		\$ 4,000						
		Parcel Total:	\$ 259,700						
2013	\$ 127,000		\$ 4,000						
		Parcel Total:	\$ 259,700						
2014	\$ 104,300		\$ 2,800						
		Parcel Total:	\$ 174,000						

PICTURE		OWNER	TAXABLE DISTRICTS		BUILDING DETAILS	
		MAYER, PATRICK J 264 FRANCETOWN ROAD GREENFIELD, NH 03047	District	Percentage	Model: 2.00 STORY GAMBREL	
					Roof: GAMBREL/PREFAB METALS	
					Ext: CEDAR/REDWD	
					Int: DRYWALL	
				Floor: LINOLEUM OR SIM/CARPET		
				Heat: GAS/EA DUCTED		
				Bedrooms: 3 Baths: 1.5 Fixtures:		
				Extra Kitchens: Fireplaces:		
				A/C: No Generators:		
				Quality: B1 AVG-10		
				Com. Wall:		
				Size Adj: 1.1212 Base Rate: RSA 66.00		
				Bldg. Rate: 0.9978		
				Sq. Foot Cost: \$ 65.85		


BUILDING SUB AREA DETAILS			
ID	Description	Area	Adj. Effect.
UFF	UPPER FLR FIN	936	1.00 936
SLB	SLAB	936	0.00 0
FFF	FST FLR FIN	936	1.00 936
ENT	ENTRY WAY	12	0.10 1
DEK	DECK/ENTRANCE	130	0.10 13
GLA: 1,872		2,950	1,886
2014 BASE YEAR BUILDING VALUATION			
Market Cost New:		\$ 124,193	
Year Built:		1997	
Condition For Age:		AVERAGE 13 %	
Physical:		WH 3 %	
Functional:			
Economic:			
Temporary:			
Total Depreciation:		16 %	
Building Value:		\$ 104,300	

OWNER INFORMATION		SALES HISTORY				PICTURE
HEDRICH, EVAN		Date	Book	Page	Type	
62 FOREST ROAD		03/29/2013	8543	0243	Q1	250,000 HOPKINS, PETER W
		08/18/1992	5362	0285	U190	HOPKINS, PETER W
		12/14/1987	4543	0153	U146	HOPKINS, JULIEMAE W.
		11/01/1971	2171	463	U182	LOOMIS, ERNEST & LOIS
GREENFIELD, NH 03047						
LISTING HISTORY		NOTES				
07/15/14	KCYM V-SALE	WHITE; BARN HAS STABLES INSIDE; 1 FPL REM. P/U ATTIC ON GAR; 3/11				
03/22/11	ERPL	DNVL-XFOBS, TQF MEAS 18FT, 18X15 HAS RAD-WTR HEAT=FFE/PRS, P/U				
04/15/10	ERPM	VLT, 9X9=INT ACC TO BSMNT; 7/14; N.O.H.; ROOF PART PREFAB METAL;				
01/06/10	INSP	SOME EST=FENCED; DNPV CONC SLAB;				
11/02/05	JDLL					
10/03/05	DIUM					
01/25/02	JDRL					
11/01/01	JDRM					



EXTRA FEATURES VALUATION								MUNICIPAL SOFTWARE BY AVIAR				
Feature Type	Units	Length	Width	Size Adj	Rate	Cond	Market Value	Notes	GREENFIELD ASSESSING OFFICE			
BARN-2STRY	1,200	40	x 30	73	19.00	50	8,322	EST-LENGTH=FENCE	PARCEL TOTAL TAXABLE VALUE			
SHED-WOOD	180	18	x 10	149	7.00	70	1,314	EST-FENCE				
LEAN-TO	440	40	x 11	96	4.00	20	338	ATT TO BARN/EST-L				
GARAGE-1 STY/ATTIC	1,040	40	x 26	75	24.00	70	13,104	DIRT FLOOR/NO DOORS				
SHED-EQUIPMENT	1,040	40	x 26	75	6.00	60	2,808	ATT GAR/HORSE STO				
LEAN-TO	280	40	x 7	117	4.00	20	262	EST LENGTH/ATT BRN	PARCEL TOTAL TAXABLE VALUE			
SHED-EQUIPMENT	64	8	x 8	310	6.00	20	238	TAN/WOOD STO				
SHED-WOOD	32	8	x 4	400	7.00	30	269	COOP				
SHED-WOOD	64	8	x 8	310	7.00	80	1,111	EST FENCE BEHIND BRN				
							27,800					
									2014 \$ 129,700 \$ 27,800 \$ 60,181 Parcel Total: \$ 217,681			

LAND VALUATION														
Zone: GRD	Minimum Acreage: 2.00	Minimum Frontage: 250	Site: AVERAGE Driveway: PAVED Road: PAVED											
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R Tax Value Notes		
IF RES	0.500 ac	58,000	E	100	100	100	100	95 -- MILD	100	55,100	0	N 55,100		
FARM LAND	6,000 ac	x 1,800	X	79				90 -- ROLLING	100	7,700	100	Y 2,040		
UNMNGD OTHER	16,882 ac	x 1,800	X	79				90 -- ROLLING	100	21,600	95	Y 598		
WETLANDS	3,000 ac	x 1,800	X	79				95 -- MILD	10	400	100	Y 43 WET		
VIEW		HILLS, NARROW, TOP 25, CLOSE/NEAR								2,400		2,400 CLOSE HILLSIDE VU		
		26,382 ac											87,200	60,181

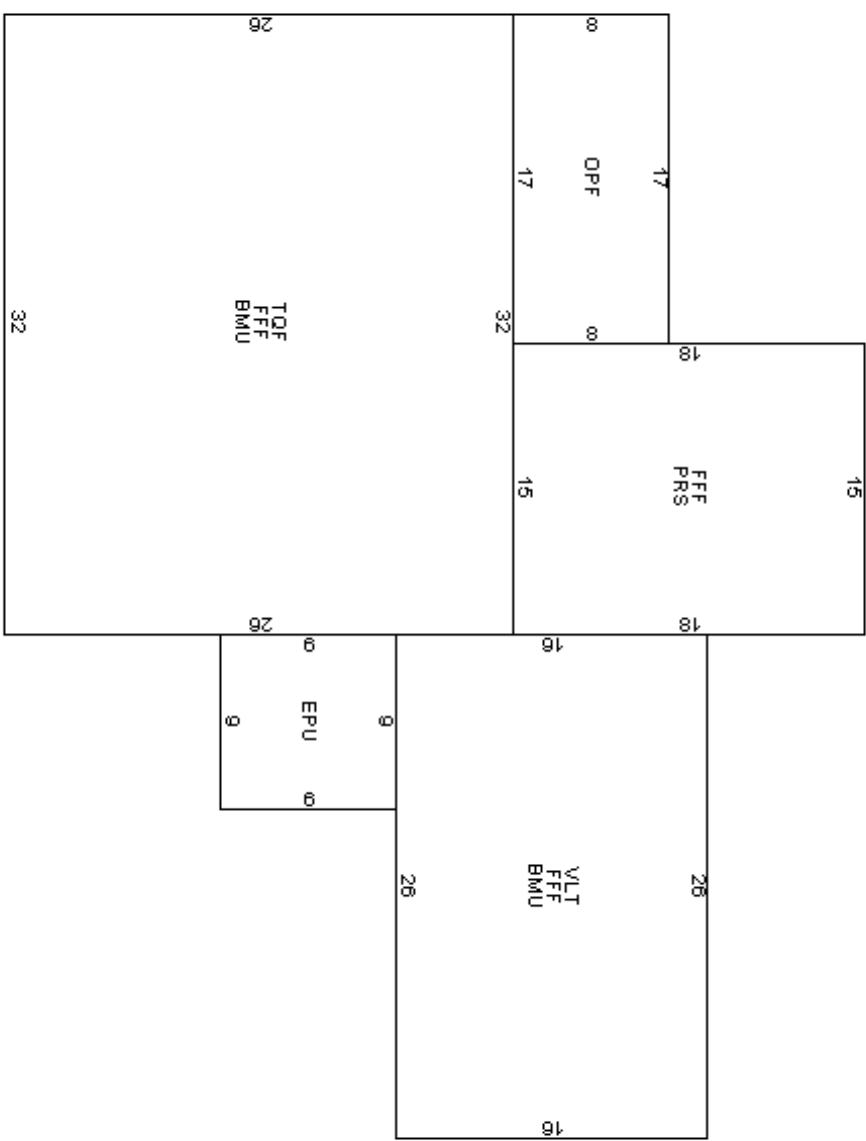
	OWNER HEDRICH, EVAN 62 FOREST ROAD GREENFIELD, NH 03047		TAXABLE DISTRICTS <table border="1"> <tr> <th>District</th> <th>Percentage</th> </tr> <tr> <td colspan="2"> </td> </tr> </table>		District	Percentage													
	District	Percentage																	
PERMITS																			
<table border="1"> <thead> <tr> <th>Date</th> <th>Permit ID</th> <th>Permit Type</th> <th>Notes</th> </tr> </thead> <tbody> <tr> <td>08/14/09</td> <td>999</td> <td>DEMOLITION</td> <td>DEMO FIREPLACE & CHIM</td> </tr> <tr> <td>08/14/09</td> <td>1109585</td> <td>ADDITION</td> <td>9X9 ADDITION</td> </tr> <tr> <td>10/15/01</td> <td>01-33</td> <td>ADDITION</td> <td>40X36 ADDITION TO GAR</td> </tr> </tbody> </table>	Date	Permit ID	Permit Type	Notes	08/14/09	999	DEMOLITION	DEMO FIREPLACE & CHIM	08/14/09	1109585	ADDITION	9X9 ADDITION	10/15/01	01-33	ADDITION	40X36 ADDITION TO GAR	BUILDING DETAILS Model: 1.75 STORY CAPE Roof: GABLE OR HIP/ASPHALT Ext: CLAP BOARD Int: DRYWALL Floor: HARDWOOD/PINE/SOFT WD Heat: OIL/HOT WATER Bedrooms: 3 Baths: 2.0 Fixtures: 6 Extra Kitchens: Fireplaces: Generators: A/C: No Quality: A1 AVG+10 Com. Wall: Size Adj: 1.0419 Base Rate: RSA 66.00 Bldg. Rate: 1.0784 Sq. Foot Cost: \$ 71.17		
Date	Permit ID	Permit Type	Notes																
08/14/09	999	DEMOLITION	DEMO FIREPLACE & CHIM																
08/14/09	1109585	ADDITION	9X9 ADDITION																
10/15/01	01-33	ADDITION	40X36 ADDITION TO GAR																

BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
TQF	3/4 STRY FIN	832	0.75	624
FFP	FST FLR FIN	1518	1.00	1518
BMU	BSMNT	1248	0.15	187
VL T	VAULTED	416	0.05	21
PRS	PIERS	270	-0.05	-14
OPF	OPEN PORCH FIN	136	0.25	34
EPU	COVERED BSMNT	81	0.35	28
GLA: 2,142		4,501		2,398

2014 BASE YEAR BUILDING VALUATION

Market Cost New:	\$ 170,666
Year Built:	1920
Condition For Age:	GOOD
Physical:	24 %
Functional:	
Economic:	
Temporary:	
Total Depreciation:	24 %
Building Value:	\$ 129,700



OWNER INFORMATION				SALES HISTORY				PICTURE			
SLOCOMB, JONATHAN A.				Date	Book	Page	Type	Price Grantor			
32 CAMERON'S WAY				04/30/2013	8554	1198	Q1	179,900 BELLETETES SOUTHFIELD			
GREENFIELD, NH 03047				11/19/2012	8495	0856	U118	BROOKE LEASING & DEVL P			
LISTING HISTORY				NOTES							
07/15/14 KCVM V-SALE				GRN; 5/08 NEW LOT FM R9-43; LAND NC REFLECTS PRIVATE RD & OPEN SPACE; 4/11 REMOVE CU; FULL REAR W/2 FRONT DOG DORMS-EST TQF; 2/13 ALL INT INFO FM HO @ DOOR, DNV1, HO EST WILL BE COMPL BY 4/1/13; 7/14; N.O.H.;							
02/26/13 ADVM											
03/15/12 ERPE											
03/22/11 ERPM											
02/12/09 MSSL											
EXTRA FEATURES VALUATION								MUNICIPAL SOFTWARE BY AVTAR			
Feature Type				Units Length x Width Size Adj				Rate Cond Market Value Notes			
								GREENFIELD ASSESSING OFFICE			
PARCEL TOTAL TAXABLE VALUE											
Year				Building		Features		Land			
2012				\$ 100,600		\$ 0		\$ 84,900			
						Parcel Total: \$ 185,500					
2013				\$ 153,300		\$ 0		\$ 84,900			
						Parcel Total: \$ 238,200					
2014				\$ 136,300		\$ 0		\$ 59,400			
						Parcel Total: \$ 195,700					
LAND VALUATION											
Zone: GRD				Minimum Acreage: 2.00		Minimum Frontage: 250		Site: AVERAGE Driveway: GRAVEL/DIRT Road: PAVED			
Land Type				Units		Base Rate		NC Adj		Site	
1F RES				0.970 ac		59,880 F		110		100	
								Road		DWay	
								95		95 -- MILD	
								Cond		Ad Valorem	
								100		59,400	
				0.970 ac		59,880 F		110		100	
										59,400	
										59,400	

Map: 0000R9

Lot: 000043

Sub: 000012

Card: 1 of 1

32 CAMERON'S WAY

GREENFIELD

Printed: 09/15/2014

PICTURE



OWNER

SLOCOMB, JONATHAN A.

TAXABLE DISTRICTS

District

Percentage

32 CAMERON'S WAY

GREENFIELD, NH 03047

PERMITS

Date

Permit ID

Permit Type

Notes

02/15/13 25-10-395R

ALTERATION
NEW BUILDING

RENEW PERM FIM PREV O

BUILDING DETAILS

Model: 1.75 STORY CAPE

Roof: GABLE OR HIP/ASPHALT

Ext: VINYL SIDING

Int: DRYWALL

Floor: CARPET/HARDWOOD

Heat: GAS/EA DUCTED

Bedrooms: 4 Baths: 2.5

Fixtures:

Extra Kitchens:

Fireplaces:

A/C: No

Generators:

Quality: A1 AVG+10

Com. Wall:

Size Adj: 1.1428

Base Rate: RSA 66.00

Bldg. Rate: 1.2072

Sq. Foot Cost: \$ 79.67

BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
TOF	3/4 STRY FIN	936	0.75	702
FFP	FST FLR FIN	936	1.00	936
BMU	BSMNT	936	0.15	140
ENT	ENTRY WAY	44	0.10	4
GLA:	1.638	2,852		1,782

TOF
FFP
BMU

36

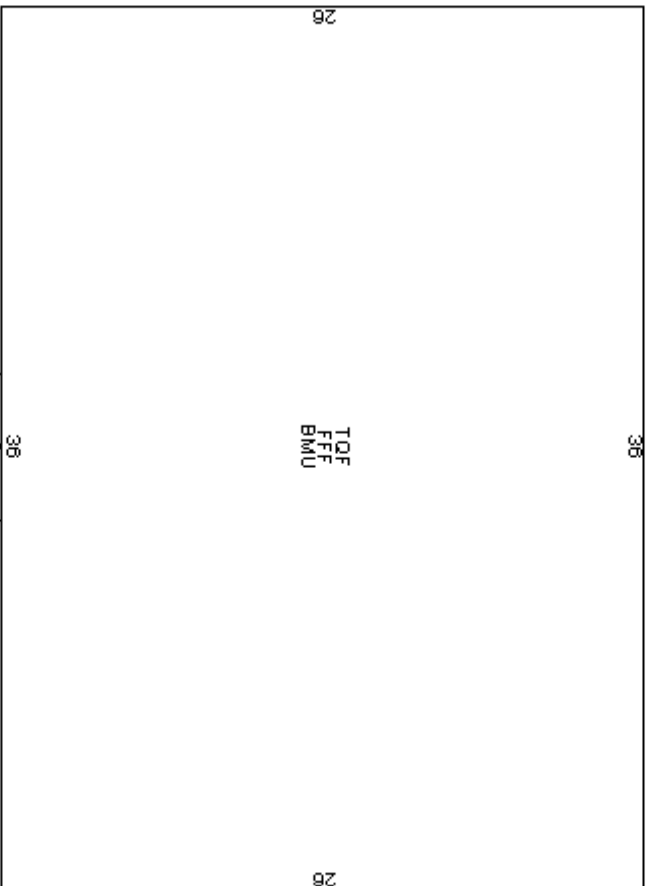
4

ENT 4

4

26

26



36

ENT 4

ENT 4

FRONTAGE

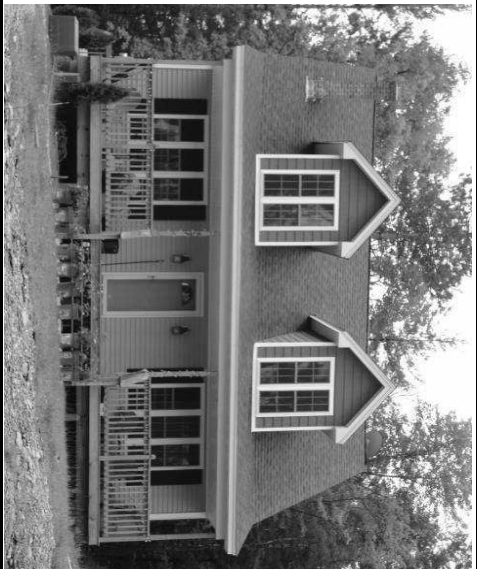
2014 BASE YEAR BUILDING VALUATION

Market Cost New:	\$ 141,972
Year Built:	2011
Condition For Age:	AVERAGE
Physical:	4 %
Functional:	
Economic:	
Temporary:	
Total Depreciation:	4 %
Building Value:	\$ 136,300

OWNER INFORMATION				SALES HISTORY				PICTURE																																											
LANGRECK, TIMOTHY C.				Date	Book	Page	Type	Price	Grantor																																										
LANGRECK, JENNIFER L.				03/26/2014	8648	0425	U V 40	35,000	BELLETTES SOUTHFIELD																																										
16 CAMERON'S WAY				03/26/2014	8648	0427	Q 1	197,800	BALL DESIGN-BUILD, LLC																																										
				11/19/2012	8495	0856	U V 18		BROOKE LEASING & DEVL P																																										
				07/28/2009	8118	0767	U V 31		BROOKE LEASING & DEVEL																																										
GREENFIELD, NH 03047				08/26/1982	2944	0548	U V 90		RYAN, EUNICE & JOHN																																										
LISTING HISTORY				NOTES																																															
07/15/14 KCVM V-SALE				TAN; 5/08 NEW LOT FM R9-43; LAND NC REFLECTS PRIVATE RD & OPEN SPACE; 7/09 SLOPE & DRAINAGE ESMNT TO RYAN'S FARM; 3/14 NOH, P/U																																															
03/14/14 ERYM				NEW HSE, EST INT DATA & 100% COMPL, UFF W/ WH%=FULL REAR DORM																																															
02/12/09 MSSL				W/25' FRONT DORM SET 2' BACK FM FRONT WALL; CK 2015 FOR 12X9 REAR DEK; 7/14; INFO FROM H.O. DNV1;																																															
EXTRA FEATURES VALUATION												MUNICIPAL SOFTWARE BY AVITAR																																							
Feature Type				Units				Length x Width								Size Adj				Rate				Cond				Market Value				Notes																			
Zone: GRD Minimum Acreage: 2.00 Minimum Frontage: 250												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				1.507 ac				61,014 F				110				100				100				95				95 -- MILD				100				60,600				0 N				60,600							
				1.507 ac																																															
LAND VALUATION												PARCEL TOTAL TAXABLE VALUE																																							
												Year Building Features Land																																							
												2012 \$ 0 \$ 0 \$ 319																																							
												Parcel Total: \$ 319																																							
												2013 \$ 0 \$ 0 \$ 302																																							
												Parcel Total: \$ 302																																							
												2014 \$ 141,500 \$ 0 \$ 60,600																																							
												Parcel Total: \$ 202,100																																							

OWNER INFORMATION				SALES HISTORY				PICTURE	
BANKS, JAMES K. BANKS, KENNETH R. 37 FOREST RD GREENFIELD, NH 03047				Date	Book	Page	Type	Price	Grantor
				08/05/2013	8591	0236	Q 1	211,000	AL AERO CONSTRUCTION
				04/29/2013	8553	1813	Q V	32,000	COUNTRY COMFORT
LISTING HISTORY				NOTES					
07/15/14 KCVE V-SALE 03/13/14 ERVE P/U HSE 01/28/13 MSSR				TAN: 4/9/12 NEW LOT FM R9-43-1 PLAN #37378; 3/14 NOH, "POSTED NT", INT & EXT DATA EST FROM RD & PLANS @ TOWN; 7/14; N.O.H.; ALL EST; DNPU SM COOP;					
EXTRA FEATURES VALUATION									
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes			
LEAN-TO	48	12 x 4	393	4.00	25	189 EST 200			
MUNICIPAL SOFTWARE BY AVTAR									
GREENFIELD ASSESSING OFFICE									
PARCEL TOTAL TAXABLE VALUE									
Year	Building	Features		Land					
2012	\$ 0	-\$ 61,000		\$ 61,000 Parcel Total: \$ 0					
2013	\$ 0	\$ 0		\$ 61,000 Parcel Total: \$ 61,000					
2014	\$ 152,100	\$ 200		\$ 56,800 Parcel Total: \$ 209,100					
LAND VALUATION									
Zone: GRD	Minimum Acreage: 2.00	Minimum Frontage: 250		Site: AVERAGE Driveway: GRAVEL/DIRT Road: PAVED					
Land Type	Units	Base Rate	NC Adj	Site	Road	DWay	Topography	Cond	Ad Valorem SPI R Tax Value Notes
1F RES	2.000 ac	62,000	E 100	100	100	95	95 -- MILD	100	56,000 0 N 56,000
1F RES	0.496 ac	x 1,800	X 100				90 -- ROLLING	100	800 0 N 800
									56,800
									56,800

PICTURE



OWNER

BANKS, JAMES K.
BANKS, KENNETH R.
37 FOREST RD
GREENFIELD, NH 03047

TAXABLE DISTRICTS

District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes
07/29/13	47-13-GAS	REPAIR	GAS INSTALL 2 TANKS
06/24/13	32-13-PLUM	REPAIR	PLUM & HTG 2 1/2 BATHS
05/09/13	16-13-718	NEW BUILDING	34X32 CAPE W/DORMER

BUILDING DETAILS

Model: **1.75 STORY CAPE**
Roof: **GABLE OR HIP/ASPHALT**
Ext: **VINYL SIDING**
Int: **DRYWALL**
Floor: **CARPET/HARDWOOD**
Heat: **GAS/EA DUCTED**
Bedrooms: **3** Baths: **2.5** Fixtures: **9**
Extra Kitchens: Fireplaces: Generators: A/C: **No**
Quality: **A1 AVG+10**
Com. Wall: Base Rate: **RSA 66.00**
Size Adj: **1.0991** Bldg. Rate: **1.1610**
Sq. Foot Cost: **\$ 76.63**


BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
OPF	OPEN PORCH FIN	204	0.25	51
DEK	DECK/ENTRANCE	196	0.10	20
ENT	ENTRY WAY	12	0.10	1
UFF	UPPER FLR FIN	336	1.00	336
FFF	FST FLR FIN	1088	1.00	1088
BMU	BSMNT	1088	0.15	163
CTH	CATHEDRAL	336	0.10	34
TQF	3/4 STRY FIN	416	0.75	312
GLA:	1,736	3,676		2,005

2014 BASE YEAR BUILDING VALUATION

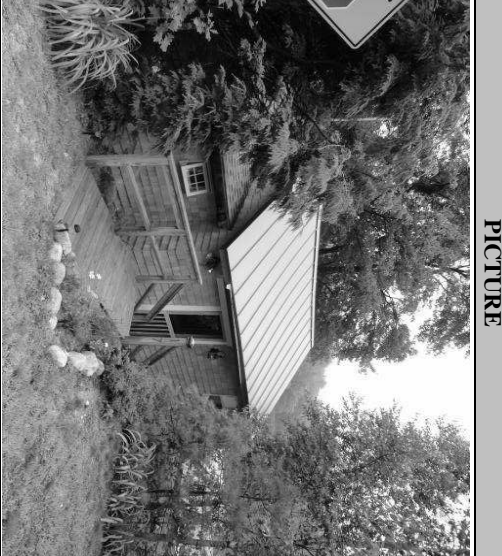
Market Cost New: **\$ 153,643**
Year Built: **2013**
Condition For Age: **AVERAGE** **1 %**
Physical:
Functional:
Economic:
Temporary:
Total Depreciation: **1 %**
Building Value: **\$ 152,100**

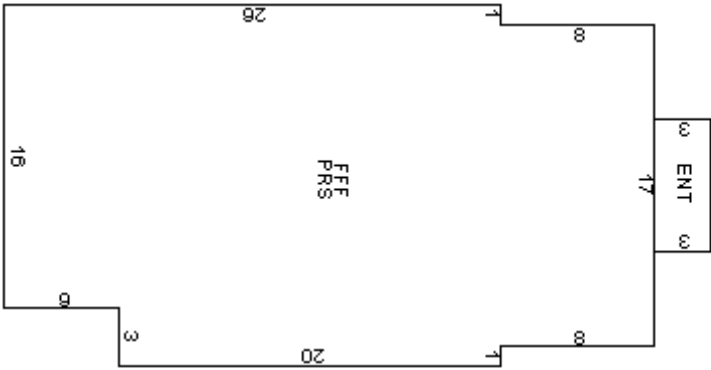
FRONTAGE


OWNER INFORMATION		SALES HISTORY			PRICE GRANTOR	PICTURE
PARROTT, CHARLES R.		Date	Book	Page	Type	
PARROTT, HILDA T.		04/18/2012	8417	2651	Q1	
31 HOSMER ROAD		07/21/2003	6997	1930	U199	
CONCORD, MA 01742		02/11/2003	6837	0398	U V 31	
		11/28/2001	6531	0377	Q V	
		09/03/1992	5366	1363	U146	138,200 AMES, CHARLES AMES, CHARLES & REBECC PARROTT, HILDA T. 5,000 PARROTT, HILDA T. PARROTT'S REST REALTY T
LISTING HISTORY		NOTES				
07/15/14	KCVM V-SALE	NAT: 64' FTG LAKE; RD BISECTS LOT; 1 BR W/ 3/4 WALL, SEP; 02 ANNEX .36				
03/17/14	ERPR	AC FM R4-5; 2/03 EASMT FM R4-5 & S2-1 ACCESS/SHARE SEPTIC ON R4-5;				
02/04/13	ADVM	6/08 SHARED WELL; HEAT=FIREFL; DNP 4X5 SHED; DNP 19X8 DOCK;				
01/28/13	INSP	3/14 NOH, INT DATA EST PER RENO TOOK PLACE, EST FULL BTH,				
06/12/08	KMYL	DRYWALL, KITCH UPDATED, NEW ROOF, SIDING, SOME WINS/DOORS &				
05/29/08	INSP	PRS/SKIRTING, ADJ COND, CEDAR=SHAKES, CHIMNEY REMOVED, EST NO				
02/04/02	JRSR	HEAT; 4/12 SALE TO ABUTTER & RENOS AFTER 4/12 SALE; 7/14; N.O.H.;				
08/08/01	BXUL					


EXTRA FEATURES VALUATION		MUNICIPAL SOFTWARE BY AVTAR	
Feature Type	Units Length x Width Size Adj Rate Cond Market Value Notes	GREENFIELD ASSESSING OFFICE	
		PARCEL TOTAL TAXABLE VALUE	
		Year	Building Features Land
		2012	\$ 30,600 \$ 3,000 \$ 104,600
		2013	\$ 30,600 \$ 3,000 \$ 104,600
		2014	\$ 40,100 \$ 0 \$ 104,200
			Parcel Total: \$ 138,200
			Parcel Total: \$ 144,300

LAND VALUATION		LAND VALUATION	
Zone: SUNSET LAKE-VD Minimum Acreage: 2.00 Minimum Frontage: 250		Site: AVERAGE Driveway: GRAVEL/DIRT Road: GRAVEL/DIRT	
Land Type	Units Base Rate NC Adj Site Road DWay Topography Cond Ad Valorem SPI R Tax Value Notes		
1F RES WTRFRNT	0.480 ac	57,840 D 90 100 95 95 -- MILD	95 42,400 0 N 42,400 RBL
1F RES WTRFRNT	1.000 wf	x 65,000 X 100	95 61,800 0 N 61,800 WF/LWF
	0.480 ac		104,200 104,200

PICTURE		OWNER	TAXABLE DISTRICTS		BUILDING DETAILS	
		PARROTT, CHARLES R. PARROTT, HILDA T. 31 HOSMER ROAD CONCORD, MA 01742	District	Percentage	Model: 1.00 STORY COTTAGE Roof: GABLE OR HIP/STANDING SEAM Ext: CEDAR/REDWD Int: DRYWALL/WOOD/LOG Floor: PINE/SOFT WD Heat: WOOD/COAL/NONE Bedrooms: 1 Baths: 1.0 Fixtures: 3 Extra Kitchens: Fireplaces: A/C: No Generators: Quality: B2 AVG-20 Com. Wall: Size Adj: 1.9507 Base Rate: RSA 66.00 Bldg. Rate: 1.4669 Sq. Foot Cost: \$ 96.82	
			PERMITS			
			Date	Permit ID	Permit Type	Notes
			03/14/13	07-13-709	REPAIR	WINDOWS, SLIDING DOOR

WATER FRONT				BUILDING SUB AREA DETAILS			
				ID	Description	Area	Adj. Effect.
				FFF	FST FLR FIN	612	1.00 612
				PRS	PIERS	612	-0.05 -31
				ENT	ENTRY WAY	21	0.10 2
				GLA:		612	1.245 583
2014 BASE YEAR BUILDING VALUATION							
Market Cost New:				\$ 56,446			
Year Built:				1915			
Condition For Age:				VERY GOOD 19 %			
Physical:							
Functional:				CTR 10 %			
Economic:							
Temporary:							
Total Depreciation:				29 %			
Building Value:				\$ 40,100			


OWNER INFORMATION				SALES HISTORY					PICTURE		
BURNS, CHARLES M. DAMON, JUDITH I. 117 FEDERAL HILL RD MILFORD, NH 03055				Date	Book	Page	Type	Price	Grantor		
				07/23/2012	8449	2577	Q1	189,900	CLAIRE, JOYCE A TR. ET		
				11/28/2001	6531	0380	U V 45	7,500	PARROT, HILDA T.		
				12/09/1999	6189	0850	U 1 99		CLAIRE, DOUGLAS & JOYC		
				05/01/1991	5252	0369	U 1 82		LAROSSEE, RICHARD & ELI		
				04/29/1986	3509	0514	U 1 82		JORDAN, JOHN & DOROTHY		
LISTING HISTORY				NOTES							
07/15/14 KCVN V-SALE 10/16/12 ERMV VERIFY SALE 09/19/06 MAIL 07/24/06 DLUM 02/04/02 JRSR 08/08/01 BXUL 04/11/01 SCDA				TAN; 93' FTG ON SUNSET LAKE; ROAD BISECTS LOT (RBL); ZONE = VILLAGE DISTRICT; 2001 ANNEXED .46 ACRES FM R4-5; DOCKS-DNPU; 10/12 NOH, TQF=8' REAR DORM, ADJ SKETCH, GREAT VU OF LAKE;							
EXTRA FEATURES VALUATION											
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes					
SHED-WOOD	120	12 x 10	193	7.00	70	1,135 BY WATER					
FIREPLACE 2- STAND	1		100	5,000.00	100	5,000					
SHED-WOOD	64	8 x 8	310	7.00	60	833 ACR ROAD					
						7,000					
LAND VALUATION											
Zone: SUNSET LAKE-VD				Minimum Acreage: 2.00		Minimum Frontage: 250		Site: AVERAGE			
Land Type	Units	Base Rate	NC Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI R	
1F RES WTRFRNT	0.640 ac	58,560 D	90	100	95	95	90 -- ROLLING	95	40,700	0 N	
1F RES WTRFRNT	1.000 wf	x 65,000 X	100					100	65,000	0 N	
								105,700		105,700	
MUNICIPAL SOFTWARE BY AVTAR											
GREENFIELD ASSESSING OFFICE											
PARCEL TOTAL TAXABLE VALUE											
Year	Building		Features		Land						
2012	\$ 71,000		\$ 7,000		\$ 108,200		Parcel Total: \$ 186,200				
2013	\$ 71,000		\$ 7,000		\$ 108,200		Parcel Total: \$ 186,200				
2014	\$ 71,600		\$ 7,000		\$ 105,700		Parcel Total: \$ 184,300				


PICTURE		OWNER		TAXABLE DISTRICTS		BUILDING DETAILS	
		BURNS, CHARLES M. DAMON, JUDITH I. 117 FEDERAL HILL RD MILFORD, NH 03055		District		Percentage	
PERMITS							
Date	Permit ID	Permit Type	Notes				
						Model: 1.50 STORY CONTEMPOR Roof: GABLE OR HIP/ASPHALT Ext: BOARD/BATTEN Int: DRYWALL/WOOD/LOG Floor: PINE/SOFT WD/CARPET Heat: GAS/FA DUCTED Bedrooms: 2 Baths: 1.0 Fixtures: Extra Kitchens: Fireplaces: A/C: No Generators: Quality: A0 AVG Com. Wall: Size Adj: 1.3324 Base Rate: RSA 66.00 Bldg. Rate: 1.2531 Sq. Foot Cost: \$ 82.71	

BUILDING SUB AREA DETAILS			
ID	Description	Area	Adj. Effect.
TOF	3/4 STRY FIN	240	0.75
FFP	FST FLR FIN	720	1.00
CRL	CRAWL SPACE	712	0.05
HSF	1/2 STRY FIN	480	0.50
DEK	DECK/ENTRANCE	243	0.10
ENT	ENTRY WAY	16	0.10
GLA: 1,140		2,411	1,202

2014 BASE YEAR BUILDING VALUATION			
Market Cost New:		\$ 99,417	
Year Built:		1930	
Condition For Age:		VERY GOOD	
Physical:		18 %	
Functional:		CTR	
Economic:		10 %	
Temporary:			
Total Depreciation:		28 %	
Building Value:		\$ 71,600	

WATER FRONT			
27		27	
DEK			
2	8	13	1
HSF	TOF	HSF	HSF
FFP	FFP	FFP	FFP
CRL	CRL	CRL	CRL
4			22
ENT			
4			
2	8	14	
FRONTAGE			

OWNER INFORMATION				SALES HISTORY				PICTURE																					
WHEELER, JUDSON B. WHEELER, CARRIE A. 740 ANDREW ST NEW ORLEANS, LA 70130				Date Book Page Type Price Grantor 03/06/2014 8644 1304 Q1 163,300 ABBOTT, WILLIAM B. 02/02/2005 7402 1849 U199 ABBOTT, WILLIAM B. TR																									
LISTING HISTORY				NOTES																									
07/15/14 KCVL V-SALE 09/30/13 ADCL 02/04/13 ADVAM 01/28/13 INSP MARKED FOR INSPECTION 05/13/02 LTRL 08/09/01 BXUM 04/11/01 SCDA				BRN; 100' FTG ON SUNSET LAKE; LOT BISECTED BY HEBE LANE; 2/13 NOH, EXT IN POOR COND, ADJ SKETCH, INT MEAS CHANGED BASED ON EXT MEAS; 9/13 KIT & INT MIN, ADDED FD FOR BDRM LAYOUT IN TQF & ONLY BTH IN SHED NEAR HSE, CORR HEAT; 7/14; MIN KIT, SHOWER REMOVED AFTER 3/14 SALE - PLANS TO REPLACE & ADD SINK - CK 2015;																									
EXTRA FEATURES VALUATION																													
Feature Type		Units		Length x Width		Size Adj		Rate		Cond		Market Value		Notes															
SHED-WOOD		192		12 x 16		143		7.00		60		1,153																	
SHED-WOOD		120		10 x 12		193		7.00		100		1,621		BTH															
FIREPLACE 1- STAND		1				100		3,000.00		100		3,000																	
												5,800																	
LAND VALUATION																													
Zone: SUNSET LAKE-VD				Minimum Acreage: 2.00				Minimum Frontage: 250				Site: AVERAGE				Driveway: GRAVEL/DIRT				Road: GRAVEL/DIRT									
Land Type		Units		Base Rate		NC		Adj		Site		Road		DWay		Topography		Cond		Ad Valorem		SPI		R		Tax Value		Notes	
IF RES WTRFRNT		0.490 ac		57,920		D		90		100		95		95		-- MILD		95		42,500		0		N		42,500		RBL	
IF RES WTRFRNT		1.000 wf		x 65,000		X		100										100		65,000		0		N		65,000		WF	
		0.490 ac																		107,500						107,500			
GREENFIELD ASSESSING OFFICE																													
PARCEL TOTAL TAXABLE VALUE																													
Year		Building		Features		Land																							
2012		\$ 48,300		\$ 7,800		\$ 107,200																							
				Parcel Total:		\$ 163,300																							
2013		\$ 43,400		\$ 5,800		\$ 107,200																							
				Parcel Total:		\$ 156,400																							
2014		\$ 38,800		\$ 5,800		\$ 107,500																							
				Parcel Total:		\$ 152,100																							



OWNER

WHEELER, JUDSON B.
WHEELER, CARRIE A.
740 ANDREW ST
NEW ORLEANS, LA 70130

TAXABLE DISTRICTS

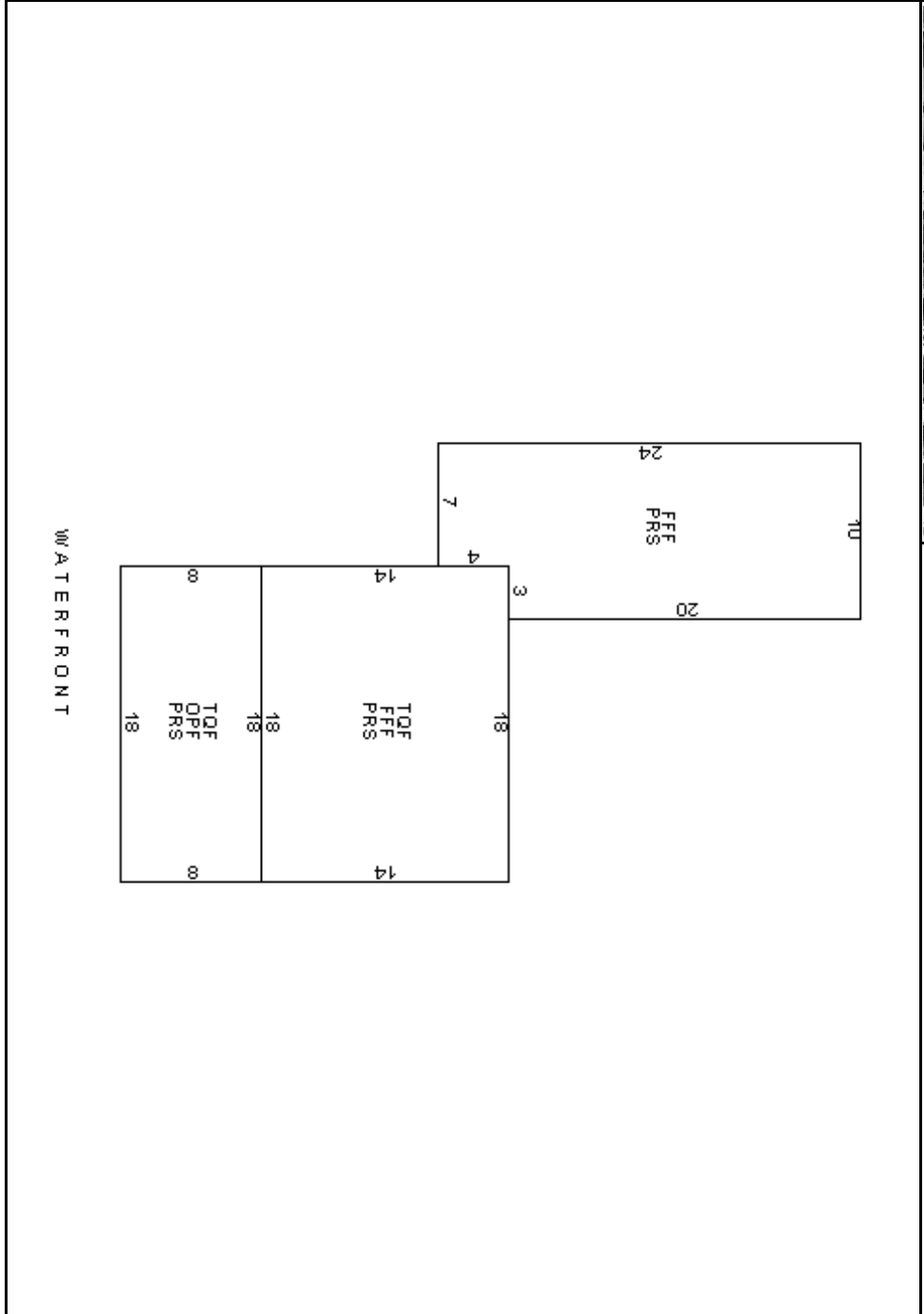
District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes

BUILDING DETAILS

Model: 1.75 STORY COTTAGE
Roof: GABLE OR HIP/ASPHALT
Ext: CLAP BOARD
Int: WOOD/LOG/MINIMUM
Floor: PINE/SOFT WD
Heat: WOOD/COAL/CONVECTION
Bedrooms: 3 Baths: 0.5 Fixtures: 2
Extra Kitchens: Fireplaces:
A/C: No Generators:
Quality: B1 AVG-10
Com. Wall:
Size Adj: 1.6451 Base Rate: RSA 66.00
Bldg. Rate: 1.1059
Sq. Foot Cost: \$ 72.99

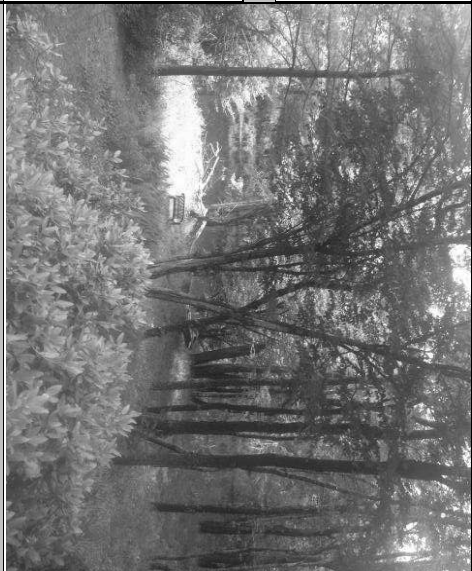


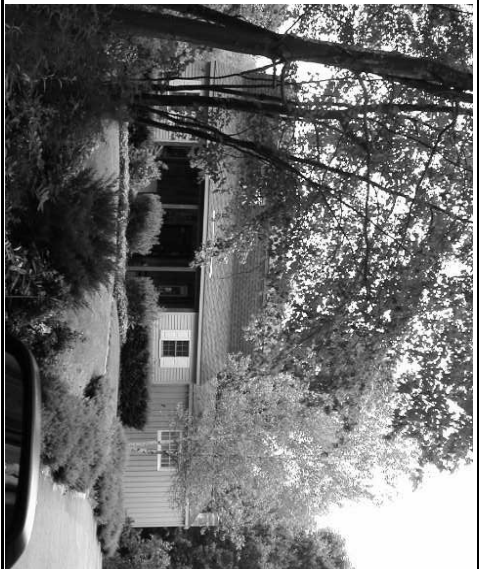
BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
FFF	FST FLR FIN	480	1.00	480
PRS	PIERS	624	-0.05	-31
TOF	3/4 STRY FIN	396	0.75	297
OPF	OPEN PORCH FIN	144	0.25	36
GLA:	777	1,644		782

2014 BASE YEAR BUILDING VALUATION

Market Cost New: \$ 57,078
Year Built: 1940
Condition For Age: AVERAGE 28 %
Physical:
Functional: C-NOTES 4 %
Economic:
Temporary:
Total Depreciation: 32 %
Building Value: \$ 38,800

OWNER INFORMATION				SALES HISTORY				PICTURE	
DURKIN, DAVID W SR DEVRIES-DURKIN, LAURA A 1510 WALNUT LN KINGWOOD, TX 77339				Date	Book	Page	Type	Price Grantor	
				11/16/2012	8494	2138	Q1	237,250 GOSS, JERRY E TRUSTEE	
				04/03/1997	5801	0400	U199	GOSS, JERRY & VICKI-LO	
LISTING HISTORY				NOTES					
07/15/14 KCVM V-SALE 08/10/11 ERVL 07/26/11 INSP MARKED FOR INSPECTION 09/13/05 DIUM 10/02/02 JRHR 05/02/02 LTRL 07/10/01 BXUM 04/12/01 SCDA				BLU/GRY/WHI; MERGED W/LOT 2; 427' FTG ON CONTOOCOOK RIVER=GOOD SITE; 9X18 EPF=GLASS ENCLOSED SUNRM; NEW ADDITION BLT IN 1996; STONE FPL; PDS GAR ATTIC; 8/11 NO RECENT UPDATES; GRANITE KIT TOPS; CORRECTED BTH COUNT; WELL MAINT INT/EXT; 7/14; N.O.H.;					
EXTRA FEATURES VALUATION									
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes		
GARAGE-1 STY	576	24 x 24	88	22.00	80	8,921			
FIREPLACE 1- CUST	1		100	5,000.00	50	2,500	NOT FUNCT/UNSAFE		
SHED-WOOD	363	11 x 33	104	7.00	100	2,643	ATT GAR		
						14,100			
LAND VALUATION									
Zone: RAD Minimum Acreage: 4.00 Minimum Frontage: 350				Site: GOOD Driveway: PAVED Road: GRAVEL/DIRT					
Land Type	Units	Base Rate	NC Adj	Site	Road	DWay	Topography	Cond	Ad Valorem
1F RES WTRFRNT	2.100 ac	62,150	D	90	110	95	100	95 -- MILD	100
						55,500	0	N	55,500
						2.100 ac	55,500		
PARCEL TOTAL TAXABLE VALUE									
Year	Building	Features	Land						
2012	\$ 172,900	\$ 16,600	\$ 77,800						
				Parcel Total: \$ 267,300					
2013	\$ 172,900	\$ 16,600	\$ 77,800						
				Parcel Total: \$ 267,300					
2014	\$ 157,400	\$ 14,100	\$ 55,500						
				Parcel Total: \$ 227,000					



OWNER
DURKIN, DAVID W SR
 DEVRIES-DURKIN, LAURA A
 1510 WALNUT LN
 KINGWOOD, TX 77339

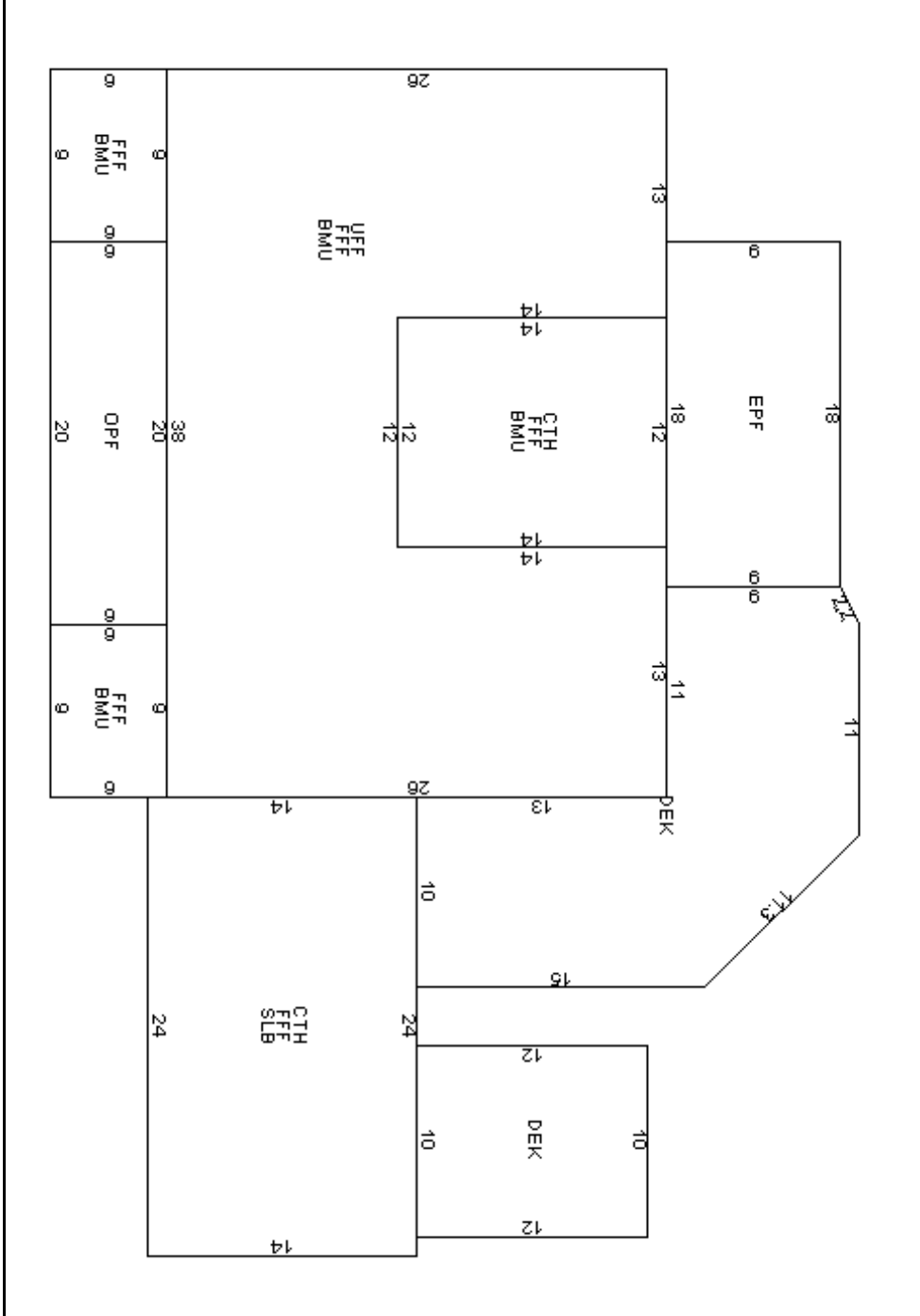
TAXABLE DISTRICTS

District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes

BUILDING DETAILS
 Model: **2.00 STORY GAMBREL**
 Roof: **GAMBREL/ASPHALT**
 Ext: **CLAP BOARD/AVERAGE**
 Int: **DRYWALL**
 Floor: **PINE/SOFT WD/CARPET**
 Heat: **OIL/HOT WATER**
 Bedrooms: **3** Baths: **2.5** Fixtures: **9**
 Extra Kitchens: Fireplaces: Generators: A/C: **No**
 Quality: **A1 AVG+10**
 Com. Wall: Base Rate: **RSA 66.00**
 Size Adj: **1.0140** Bldg. Rate: **1.0708**
 Sq. Foot Cost: **\$ 70.67**




BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
FFF	FST FLR FIN	1432	1.00	1432
EPF	ENCLSD PORCH	162	0.70	113
CTH	CATHEDRAL	504	0.10	50
BMU	BSMNT	1096	0.15	164
UFF	UPPER FLR FIN	820	1.00	820
OPF	OPEN PORCH FIN	120	0.25	30
SLB	SLAB	336	0.00	0
DEK	DECK/ENTRANCE	427	0.10	43
GLA:	2,252	4,897		2,652

2014 BASE YEAR BUILDING VALUATION
 Market Cost New: **\$ 187,417**
 Year Built: **1984**
 Condition For Age: **GOOD**
 Physical: **14 %**
 Functional: **2 %**
 Economic: **WH**
 Temporary: **16 %**
 Total Depreciation: **16 %**
 Building Value: **\$ 157,400**

OWNER INFORMATION				SALES HISTORY				PICTURE	
DINEEN-II, DANIEL A. DINEEN, SHELLY E. 11 COLONIAL DRIVE GREENFIELD, NH 03047				Date	Book	Page	Type	Price	Grantor
				03/24/2014	8647	1928	Q 1	148,000	HILBER, RALF U
				04/20/1993	5424	0656	U 182		NAN-MAR, INC.
				02/22/1993	5410	1228	U 137		NATIONAL MORTGAGE CO
LISTING HISTORY				NOTES					
07/15/14 KCVM V-SALE 02/11/13 ADPM 08/11/11 ERMV 07/26/11 INSP MARKED FOR INSPECTION 09/13/05 DIUM 05/20/02 L.TRL 07/10/01 JRUM 04/12/01 SCDA				BLUE; 8/11 DNV I HO STATES HARDWD NOT PINE; NEW ROOF 2010; NO RECENT UPDATES; 7/14; INFO FROM H.O.-DNVI PER H.O.;					
EXTRA FEATURES VALUATION									
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes			
SHED-WOOD	80	10 x 8	260	7.00	30	437 VINYL 400			
MUNICIPAL SOFTWARE BY AVTAR									
GREENFIELD ASSESSING OFFICE									
PARCEL TOTAL TAXABLE VALUE									
Year	Building	Features		Land					
2012	\$ 92,100			Parcel Total: \$ 156,900					
2013	\$ 100,400			Parcel Total: \$ 165,200					
2014	\$ 86,300	\$ 400		\$ 46,300 Parcel Total: \$ 133,000					
LAND VALUATION									
Zone: RAD	Minimum Acreage: 4.00	Minimum Frontage: 350		Site: AVERAGE Driveway: GRAVEL/DIRT Road: GRAVEL/DIRT					
Land Type	Units	Base Rate	NC Adj	Site	Road	DWay	Topography	Cond	Ad Valorem SPI R Tax Value Notes
1F RES	1.000 ac	60,000	D 90	100	95	95	-- MILD	100	46,300 0 N 46,300
		1.000 ac		46,300					

PICTURE		OWNER		TAXABLE DISTRICTS	
		DINEEN-II, DANIEL A. DINEEN, SHELLY E. 11 COLONIAL DRIVE GREENFIELD, NH 03047		District	Percentage
				PERMITS	
				Date	Permit ID Permit Type Notes
				05/02/12	11-12-682 ADDITION 12 X 20 3 SEASON ROOM

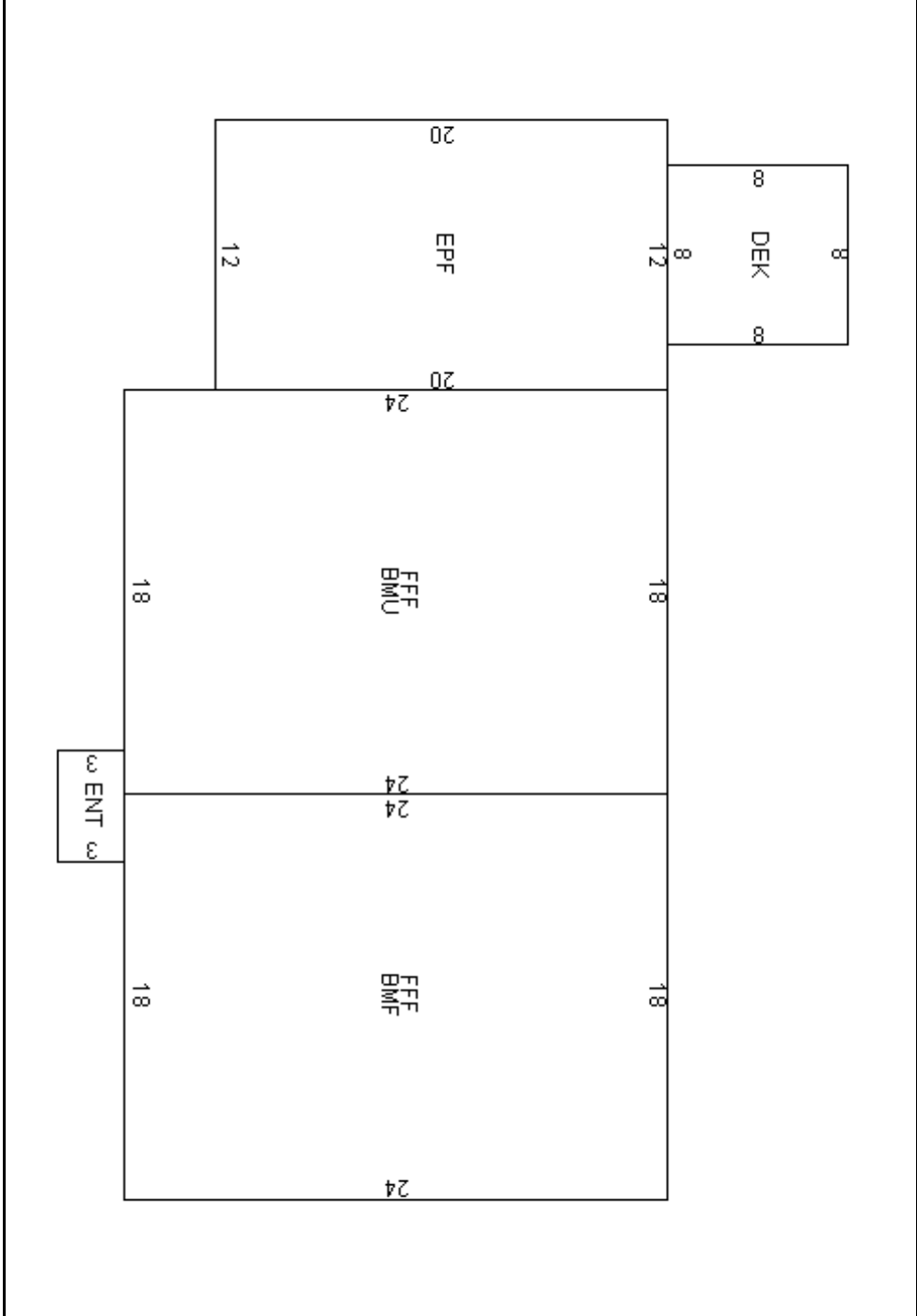
BUILDING DETAILS	
Model: 1.00 STORY RANCH	
Roof: GABLE OR HIP/PREFAB METALS	
Ext: VINYL SIDING	
Int: DRYWALL	
Floor: HARDWOOD/CARPET	
Heat: OIL/HOT WATER	
Bedrooms: 4 Baths: 1.0	Fixtures:
Extra Kitchens:	Fireplaces:
A/C: No	Generators:
Quality: A0 AVG	
Com. Wall:	
Size Adj: 1.3168	Base Rate: RSA 66.00
	Bldg. Rate: 1.2905
	Sq. Foot Cost: \$ 85.17

BUILDING SUB AREA DETAILS


ID	Description	Area	Adj.	Effect.
DEK	DECK/ENTRANCE	64	0.10	6
FFF	FST FLR FIN	864	1.00	864
BMU	BSMNT	432	0.15	65
BMF	BSMNT FINISHED	432	0.30	130
ENT	ENTRY WAY	15	0.10	2
EPF	ENCLSD PORCH	240	0.70	168
GLA:	864	2,047		1,235

2014 BASE YEAR BUILDING VALUATION

Market Cost New:	\$ 105,185
Year Built:	1984
Condition For Age:	AVERAGE
Physical:	18 %
Functional:	
Economic:	
Temporary:	
Total Depreciation:	18 %
Building Value:	\$ 86,300




OWNER INFORMATION				SALES HISTORY				PICTURE			
SARGENT, JAMES A. 15 LONGWOOD DRIVE GREENFIELD, NH 03047				Date	Book	Page	Type	Price Grantor			
				10/11/2013	8612	0503	Q 1	193,000 MANSFIELD, KIMBERLY			
				09/05/2002	6703	1264	Q 1	181,000 GIBBONS, DANIEL & AIME			
LISTING HISTORY				NOTES							
07/15/14 KCVM V-SALE 08/12/10 ERCL 06/01/10 ERVM 01/06/10 INSP 01/05/07 DLPM 02/07/05 JDPM 05/29/02 JDCL 11/02/01 RFRM				GRY; 2X12 FLR JOIST; PERM STAIRCASE TO ATT; 6/10 NOH, WOB, NC TO EXT, 14X16 SCREENED, CORR PAT MEAS; 8/10 NO RECENT UPDATES, 7/14; N.O.H.; EXT COULD USE PAINT;							
EXTRA FEATURES VALUATION											
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes					
FIREPLACE 1- STAND	1			100	3,000.00	100	3,000				
PATIO	100	10 x 10		220	7.00	20	308 BY SHED/BRICK				
SHED-WOOD	96	12 x 8		227	7.00	50	763 GRY/NOVELTY				
							4,100				
MUNICIPAL SOFTWARE BY AVTAR											
GREENFIELD ASSESSING OFFICE											
PARCEL TOTAL TAXABLE VALUE											
Year	Building		Features		Land						
2012	\$ 171,900		\$ 5,300		\$ 76,000						
					Parcel Total: \$ 253,200						
2013	\$ 171,900		\$ 5,300		\$ 76,000						
					Parcel Total: \$ 253,200						
2014	\$ 142,400		\$ 4,100		\$ 53,200						
					Parcel Total: \$ 199,700						
LAND VALUATION											
Zone: GRD	Minimum Acreage: 2.00		Minimum Frontage: 250		Site: AVERAGE Driveway: GRAVEL/DIRT Road: PAVED						
Land Type	Units	Base Rate	NC Adj	Site	Road	DWay	Topography		Cond	Ad Valorem	SPI R Tax Value Notes
1F RES	2,000 ac	62,000	E 100	100	100	95	85 -- MODERATE		100	50,100	0 N 50,100
1F RES	3,490 ac	x 1,800	X 100				50 -- SEVERE		100	3,100	0 N 3,100
							53,200				
							53,200				

PICTURE	OWNER	TAXABLE DISTRICTS		BUILDING DETAILS
	SARGENT, JAMES A. 15 LONGWOOD DRIVE GREENFIELD, NH 03047	District	Percentage	Model: 2.00 STORY COLONIAL
				Roof: GABLE OR HIP/ASPHALT
		Ext: CEDAR/REDWD		
		Int: DRYWALL		
		Floor: PINE/SOFT WD/CARPET		
Heat: OIL/HOT WATER				
Bedrooms: 3	Baths: 2.5	Fixtures: 9		
PERMITS				
Date	Permit ID	Permit Type	Notes	
08/02/06	R04261	ALTERATION	ENCLOSE DECK	A/C: No
08/30/04	261	ADDITION	DECK 14 X 16	Quality: A1 AVG+10
Com. Wall:				
Size Adj: 1.0676	Base Rate: RSA 66.00			
Bldg. Rate: 1.1387				
Sq. Foot Cost: \$ 75.15				

BUILDING SUB AREA DETAILS			
ID	Description	Area	Adj. Effect.
ATU	ATTIC	952	0.10
UFU	UPPER FLR FIN	952	1.00
UFF	FST FLR FIN	952	1.00
BMU	BSMNT	952	0.15
OPF	OPEN PORCH FIN	248	0.25
GLA: 1,904		4,056	2,204
2014 BASE YEAR BUILDING VALUATION			
Market Cost New:		\$ 165,631	
Year Built:		1995	
Condition For Age:		AVERAGE	
Physical:		14 %	
Functional:			
Economic:			
Temporary:			
Total Depreciation:		14 %	
Building Value:		\$ 142,400	

OWNER INFORMATION				SALES HISTORY				PICTURE			
KANN, ROBERT P.				Date	Book	Page	Type	Price Grantor			
24 GOULD HILL RD				03/01/2013	8533	2330	Q1	240,000 PUTNAM, BRIAN & LAURA			
GREENFIELD, NH 03047				05/24/2004	7240	0327	Q1	299,900 DUHAIME, STEPHEN & JUL			
				05/03/1999	6098	0142	Q1	164,000 LEHRELD, WM., ESTATE			
LISTING HISTORY				NOTES							
07/15/14 KCVM V-SALE				TAN; SALTBBOX W/DORMER ON BACK; 6/10 DNV/HO LEAVING, NEW EXT PAINT, NO UPDATES, CORR BUMP-OUT, WH DEP=REAR DORM ONLY 34FT; 7/14 NOH;							
06/01/10 ERMV											
01/06/10 INSP MARKED FOR INSPECTION											
07/24/06 DLUL											
11/02/01 RFRL											
04/12/01 SCDA											
EXTRA FEATURES VALUATION											
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes					
BARN-1STRY/LOFT	720	30 x 24		82	18.00	80	8,502 T-111/H2O & ELECT				
FIREPLACE 1-STAND	1			100	3,000.00	100	3,000				
LEAN-TO	120	4 x 30		193	4.00	50	463 ATT BARN				
12,000											
MUNICIPAL SOFTWARE BY AVITAR											
GREENFIELD ASSESSING OFFICE											
PARCEL TOTAL TAXABLE VALUE											
Year	Building		Features		Land						
2012	\$ 183,700				Parcel Total: \$ 88,500						
2013	\$ 183,700				Parcel Total: \$ 284,600						
2014	\$ 164,400				Parcel Total: \$ 60,900						
LAND VALUATION											
Zone: GRD	Minimum Acreage: 2.00		Minimum Frontage: 250		Site: AVERAGE Driveway: GRAVEL/DIRT Road: PAVED						
Land Type	Units	Base Rate	NC Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI R	Tax Value Notes
1F RES	2.000 ac	62,000 E	100	100	100	95	95 -- MILD	100	56,000	0 N	56,000
1F RES	3.000 ac	x 1,800 X	100				90 -- ROLLING	100	4,900	0 N	4,900
5,000 ac 60,900 60,900											



OWNER

KANN, ROBERT P.
24 GOULD HILL RD
GREENFIELD, NH 03047

TAXABLE DISTRICTS

District	Percentage
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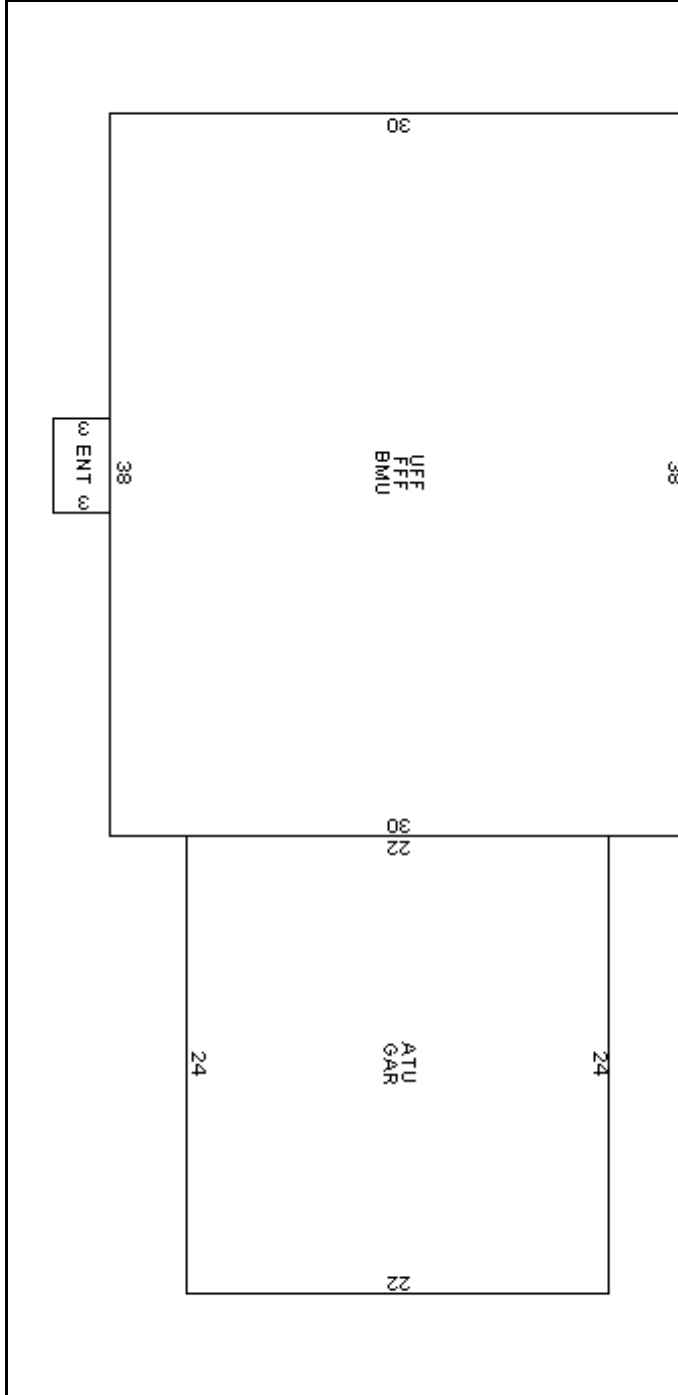
PERMITS

Date	Permit ID	Permit Type	Notes
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BUILDING DETAILS

Model: **2.00 STORY SALTBOX**
Roof: **SALT BOX/ASPHALT**
Ext: **CLAP BOARD**
Int: **DRYWALL**
Floor: **HARDWOOD/CARPET**
Heat: **OIL/HOT WATER**
Bedrooms: **3** Baths: **2.5** Fixtures:
Extra Kitchens: Fireplaces:
A/C: **No** Generators:
Quality: **A1 AVG+10**
Com. Wall:
Size Adj: **1.0002** Base Rate: **RSA 66.00**
Bldg. Rate: **1.0351**
Sq. Foot Cost: **\$ 68.32**

BUILDING SUB AREA DETAILS			
ID	Description	Area	Adj. Effect.
FFF	FST FLR FIN	1158	1.00 1158
GAR	GARAGE	528	0.45 238
ENT	ENTRY WAY	15	0.10 2
OPF	OPEN PORCH FIN	144	0.25 36
UFF	UPPER FLR FIN	1140	1.00 1140
BMU	BSMNT	1140	0.15 171
ATU	ATTIC	528	0.10 53
GLA:	2,298	4,653	2,798




2014 BASE YEAR BUILDING VALUATION

Market Cost New:	\$ 191,159
Year Built:	1987
Condition For Age:	GOOD 13 %
Physical:	
Functional:	WH 1 %
Economic:	
Temporary:	
Total Depreciation:	14 %
Building Value:	\$ 164,400

OWNER INFORMATION				SALES HISTORY				PICTURE	
LINZI, PATRICK W.				Date	Book	Page	Type	Price	Grantor
LINZI, EILEEN E.				07/19/2012	8448	2908	Q 1	215,000	HILLEGASS, VIRGINIA H
733 FOREST RD				02/08/2006	7626	2538	U 146		HILLEGASS, VIRGINIA H
GREENFIELD, NH 03047				03/18/1987	4334	0292	U V 38		HOPKINS, PETER
LISTING HISTORY				NOTES					
07/15/14 KCVM V-SALE				WHT/BLK: CRL=4'; HSF=13'; HO STATES KITCHEN BEING UPDATED; 4/13					
02/12/13 ADPR				REMOVE VET EX; 2/13 INFO W/HO @ DOOR - DNVI PER H.O.; 7/14; N.O.H.;					
10/15/12 ERMV VERIFY SALE									
06/17/08 KMYL									
05/29/08 INSP MARKED FOR INSPECTION									
11/05/01 JDRL									
04/13/01 SCDA									
MUNICIPAL SOFTWARE BY AVTAR									
GREENFIELD ASSESSING OFFICE									
PARCEL TOTAL TAXABLE VALUE									
Year	Building	Features	Land						
2012	\$ 146,900	\$ 3,000	\$ 71,700						
		Parcel Total: \$ 221,600							
2013	\$ 150,000	\$ 3,000	\$ 71,700						
		Parcel Total: \$ 224,700							
2014	\$ 136,000	\$ 3,000	\$ 63,100						
		Parcel Total: \$ 202,100							
LAND VALUATION									
Zone: VD Minimum Acreage: 2.00 Minimum Frontage: 250				Site: GOOD Driveway: PAVED Road: PAVED					
Land Type	Units	Base Rate	NC Adj	Site	Road	DWay	Topography	Cond	Ad Valorem
1F RES	1.180 ac	60,360	E 100	110	100	100	95 -- MILD	100	63,100
	1.180 ac								63,100

PICTURE



OWNER

LINZI, PATRICK W.
LINZI, EILEEN E.
733 FOREST RD
GREENFIELD, NH 03047

TAXABLE DISTRICTS

District	Percentage
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PERMITS

Date	Permit ID	Permit Type	Notes
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BUILDING DETAILS

Model: 1.50 STORY CAPE
Roof: GABLE OR HIP/ASPHALT
Ext: VINYL SIDING
Int: DRYWALL
Floor: HARDWOOD/CARPET
Heat: OIL/FA DUCTED
Bedrooms: 3 Baths: 2.0 Fixtures: 6
Extra Kitchens: Fireplaces:
A/C: No Generators:
Quality: A1 AVG+10
Com. Wall:
Size Adj: 1.0783 Base Rate: RSA 66.00
Bldg. Rate: 1.1508
Sq. Foot Cost: \$ 75.95

BUILDING SUB AREA DETAILS			
ID	Description	Area	Adj. Effect.
BMG	BASEMENT	531	0.20 106
ENT	ENTRY WAY	20	0.10 2
FFF	FST FLR FIN	1367	1.00 1367
CRL	CRAWL SPACE	260	0.05 13
HSF	1/2 STRY FIN	1107	0.50 554
BMU	BSMNT	576	0.15 86
DEK	DECK/ENTRANCE	40	0.10 4
GLA: 1,921		3,901	2,132

2014 BASE YEAR BUILDING VALUATION			
Market Cost New:		\$ 161,925	
Year Built:		1972	
Condition For Age:	GOOD	16 %	
Physical:			
Functional:			
Economic:			
Temporary:			
Total Depreciation:		16 %	
Building Value:		\$ 136,000	

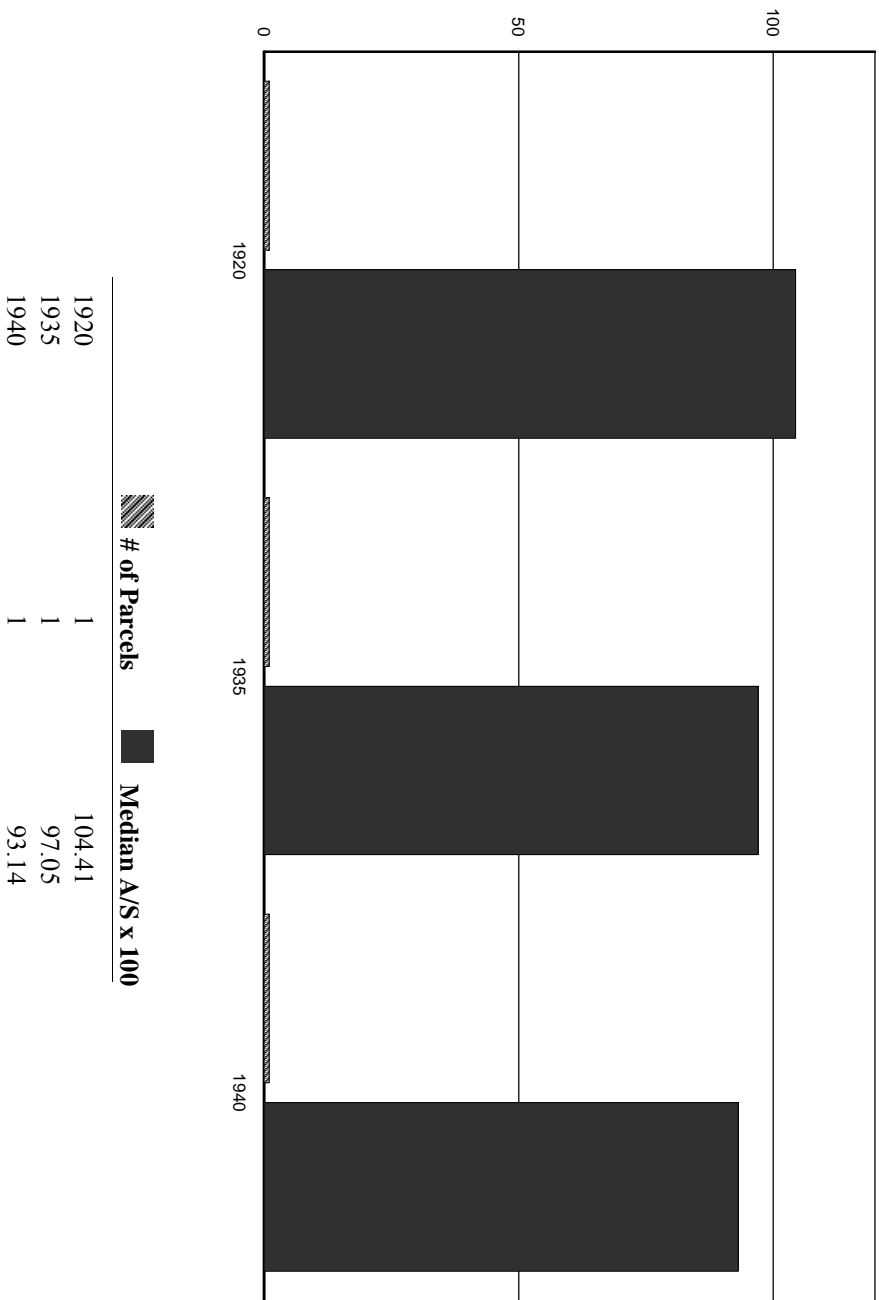
Sales Analysis Results
Greenfield -- 09/15/2014

Sales Analysis Statistics			
Number of Sales:	3	Mean Sales Ratio:	0.9820
Minimum Sales Ratio:	0.9314	Median Sales Ratio:	0.9705
Maximum Sales Ratio:	1.0441	Standard Deviation:	0.0572
Aggregate Sales Ratio:	0.9782	Coefficient of Dispersion:	3.8716
		Price Related Differential:	1.0039
Sales Analysis Criteria			
Sold: 4/1/2012 - 7/1/2014	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 - 2014	Trend: 0% Prior to 10/1/2013		
Story Height: ALL	Neighborhood: ALL		
Base Rate: ALL	Zone: ALL		
Qualified: YES	Unqualified: NO		
Improved: YES	Vacant: NO		
View: All Parcels	Waterfront: Only With		
Include Comm./Ind./Util.: YES			

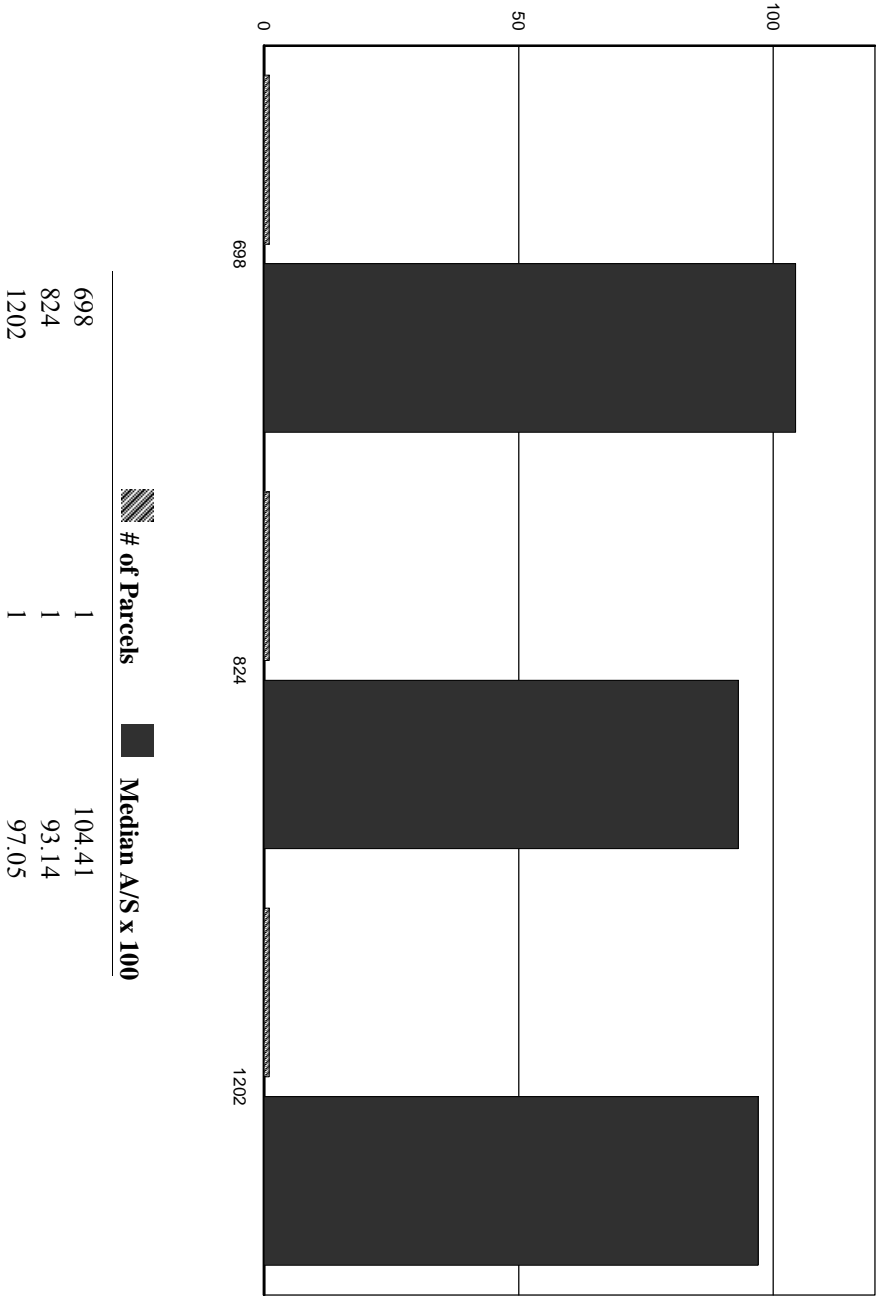
Greenfield Sales Analysis Report

Ratio	Map	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Eff. Area	Sale Price	Assessment Sale Date	I	Q	Unqualified Description	Prior Year Assessment
1.044	0000S2	000002	000000	06	0.48	R1W	D	RSA	A	583	\$ 138,200	\$ 144,300 04/18/2012	I	Q	AMES, CHARLES	\$ 138,200
0.971	0000S2	000011	000000	06	0.64	R1W	D	RSA	B	1,202	\$ 189,900	\$ 184,300 07/23/2012	I	Q	CLAIRE, JOYCE A TR. ET	\$ 186,200
0.931	0000S2	000016	000000	06	0.49	R1W	D	RSA	C	782	\$ 163,300	\$ 152,100 03/06/2014	I	Q	ABBOTT, WILLIAM B. TRU	\$ 156,400

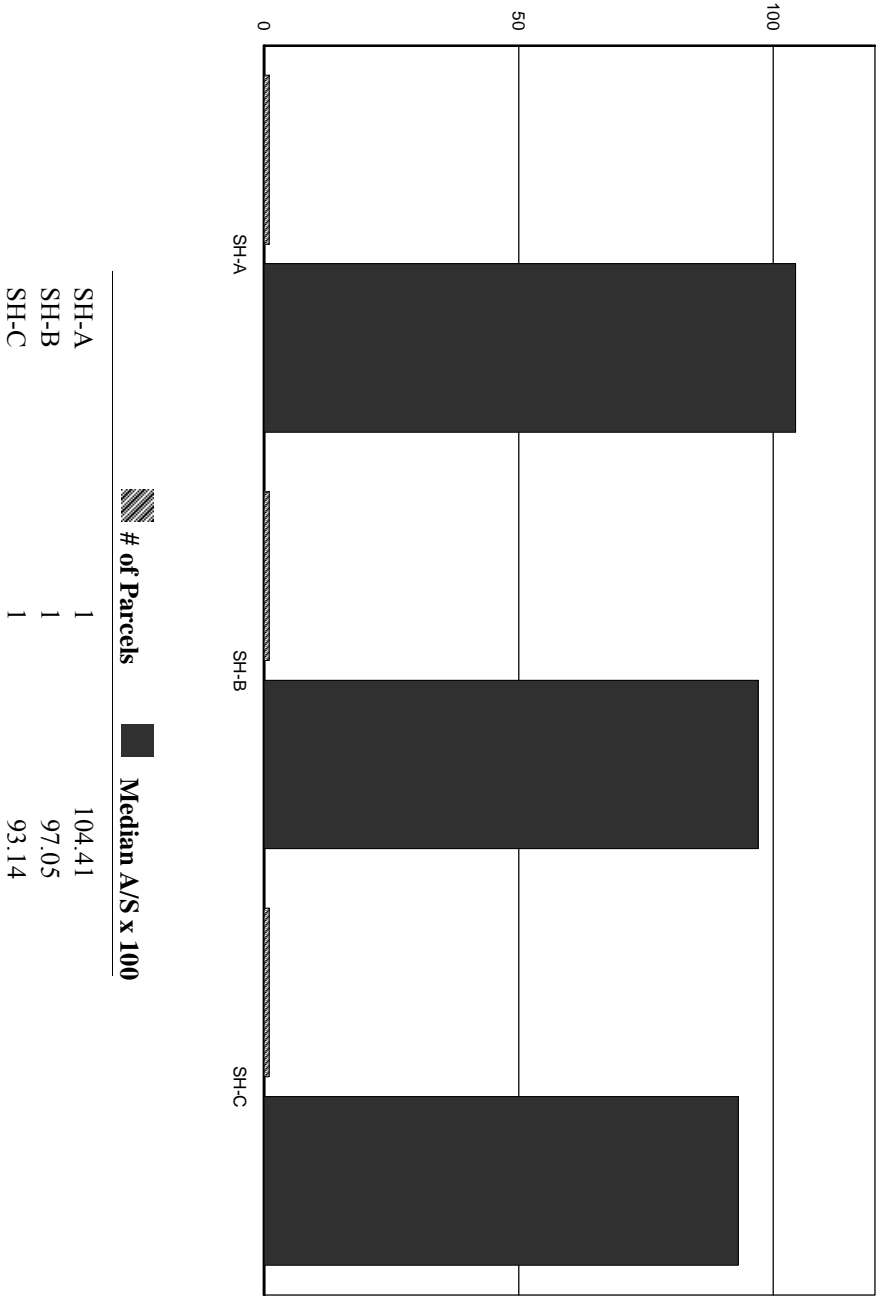
Greenfield:Median A/S Ratio by Year of Construction



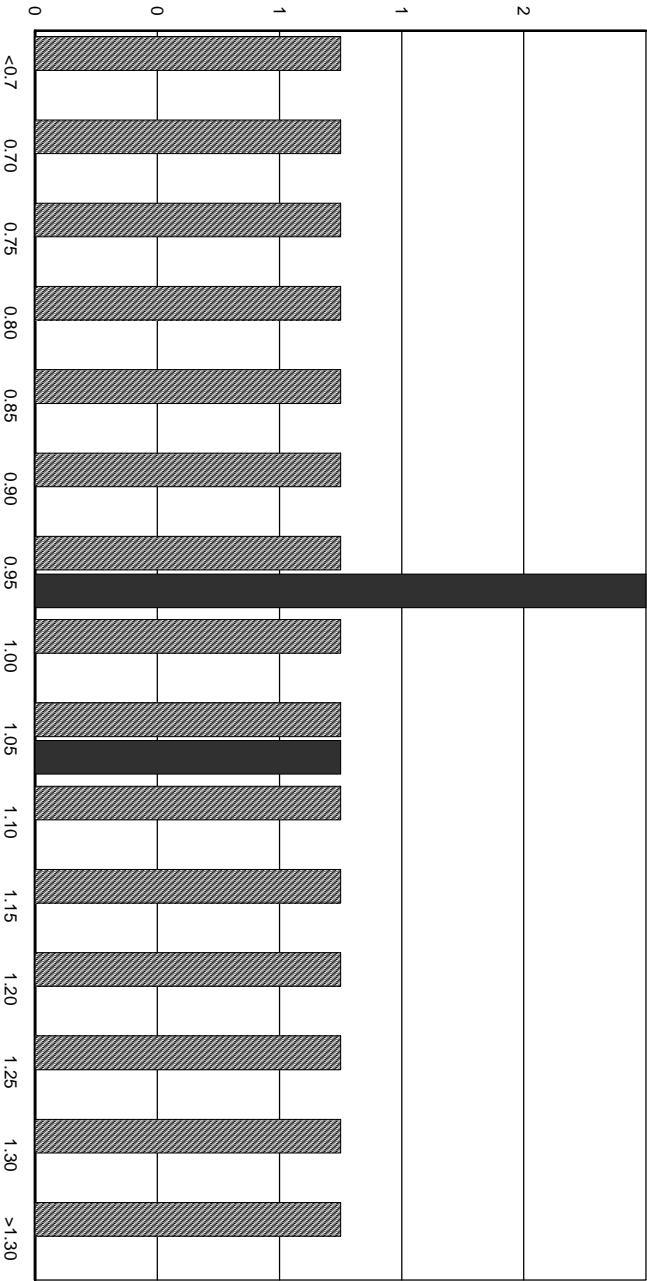
Greenfield:Median A/S Ratio by Effective Area



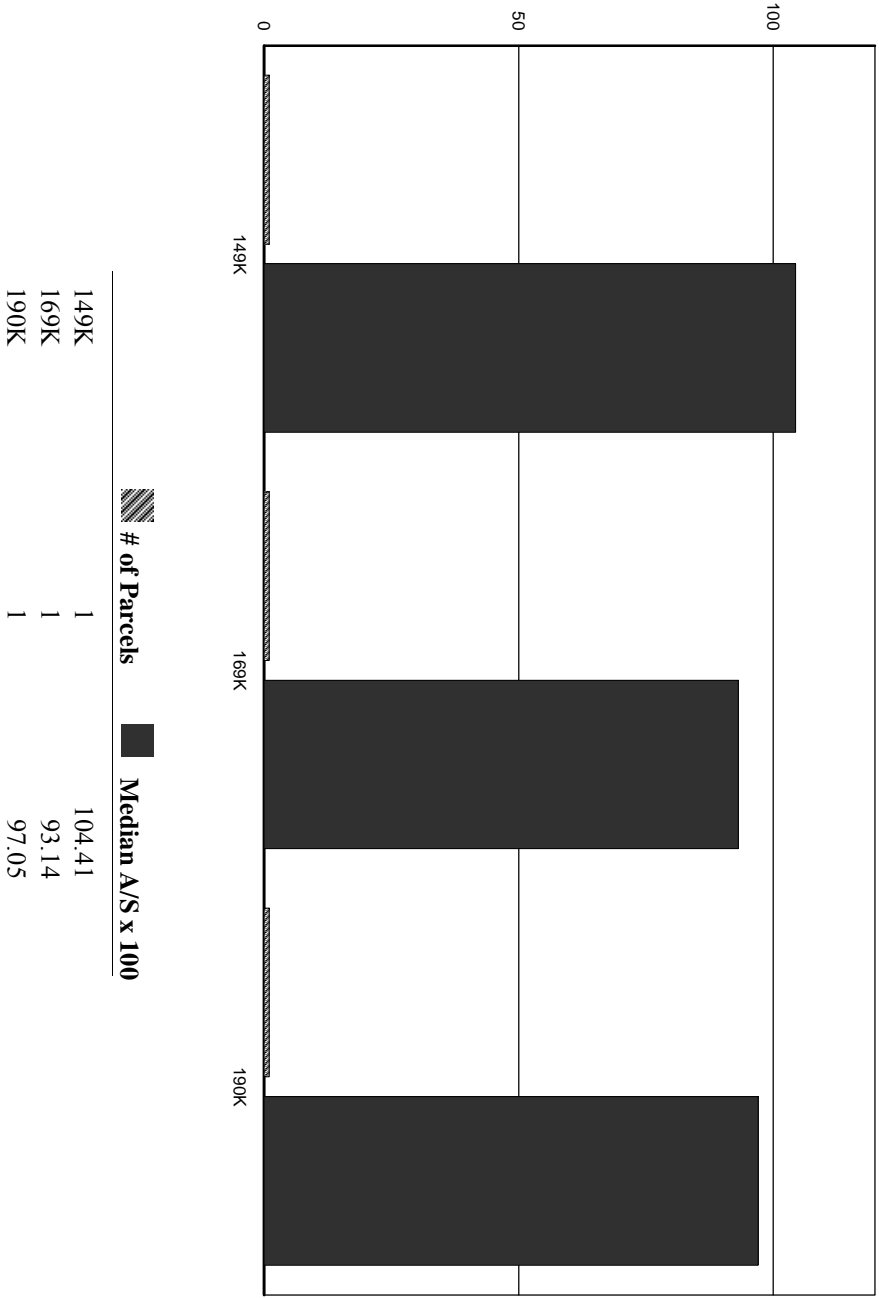
Greenfield:Median A/S Ratio by Story Height



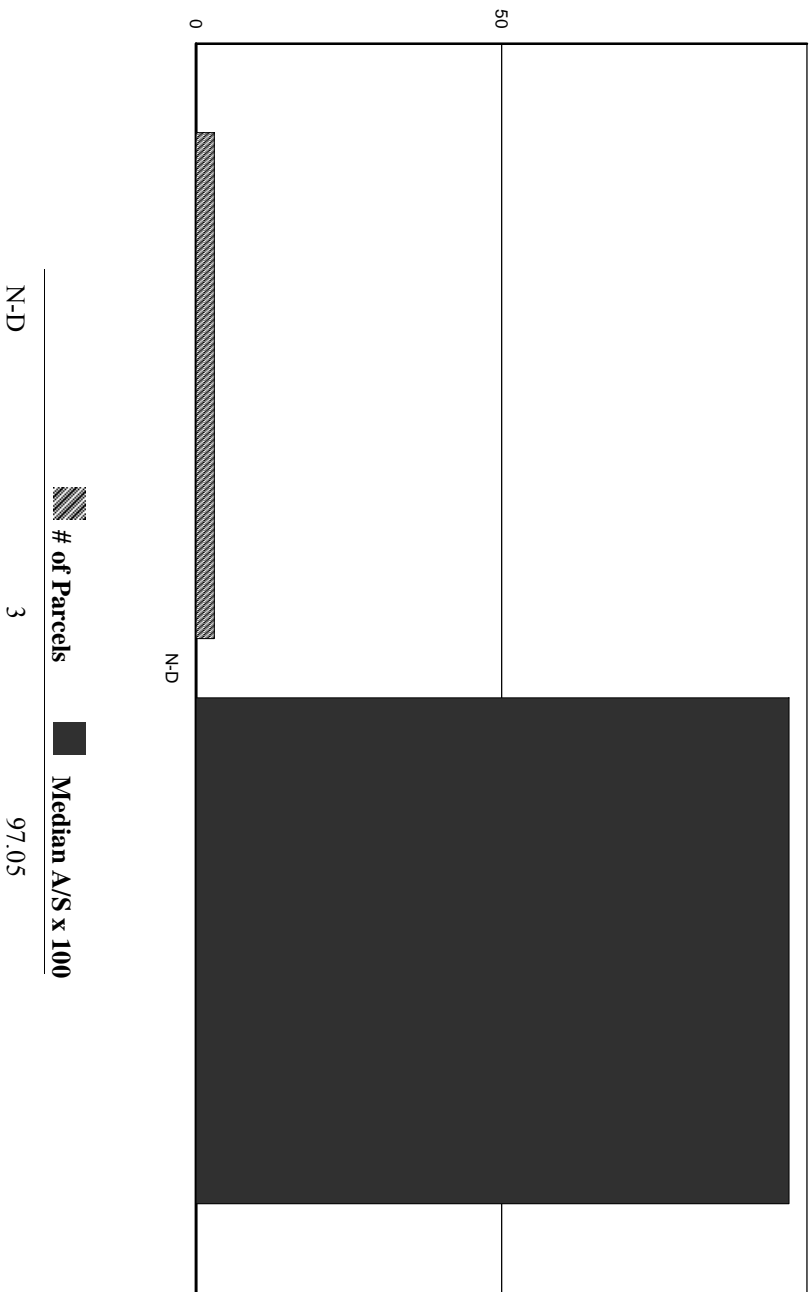
Greenfield:Distribution of Sale Ratios



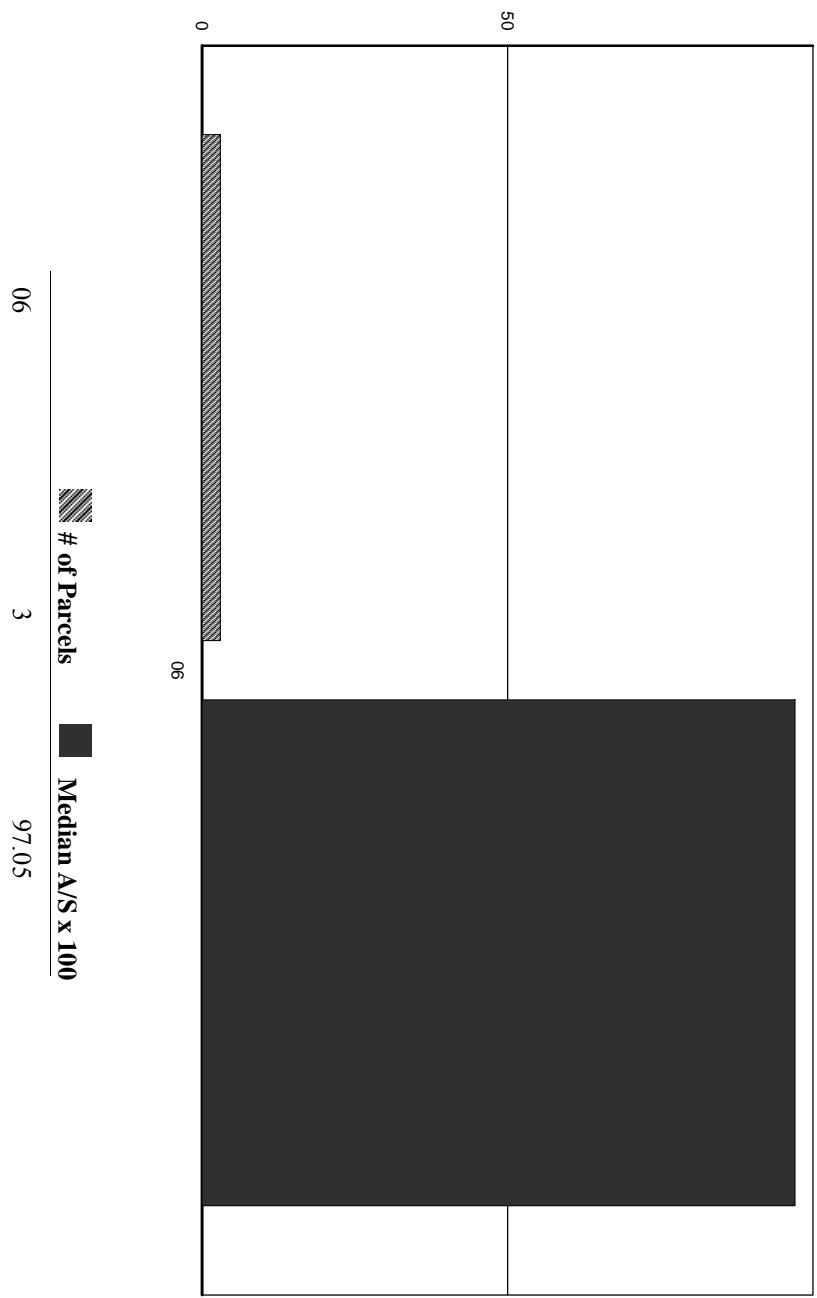
Greenfield:Median A/S Ratio by Sale Price



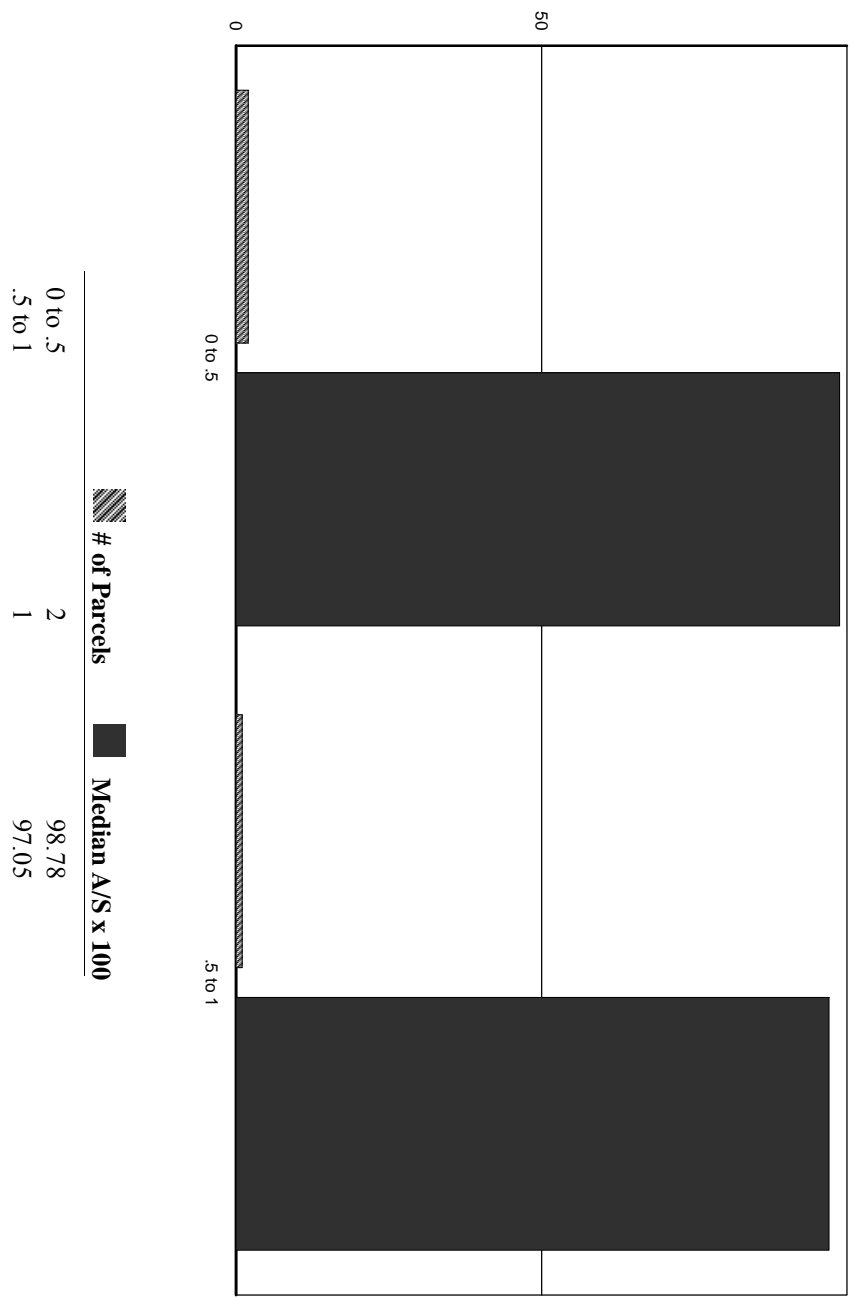
Greenfield:Median A/S Ratio by Neighborhood



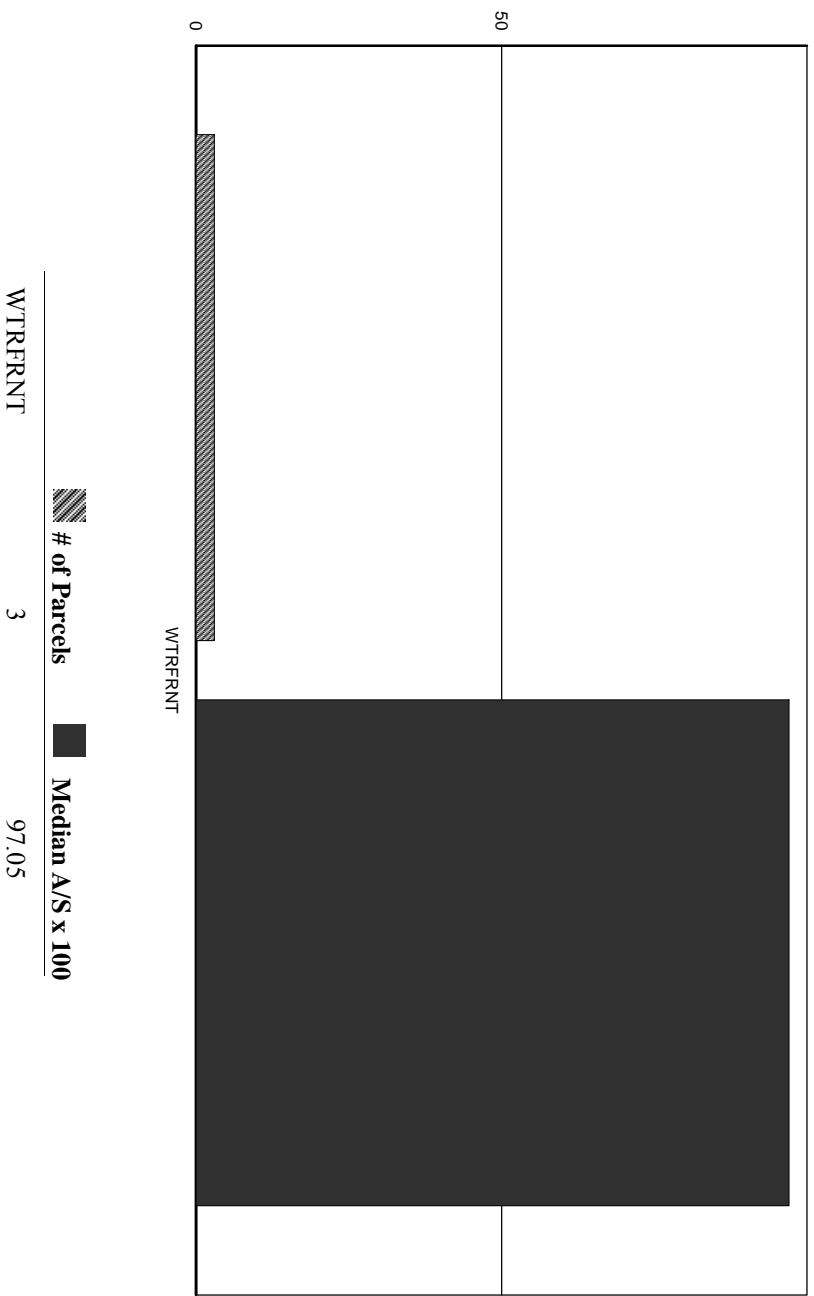
Greenfield:Median A/S Ratio by Zone



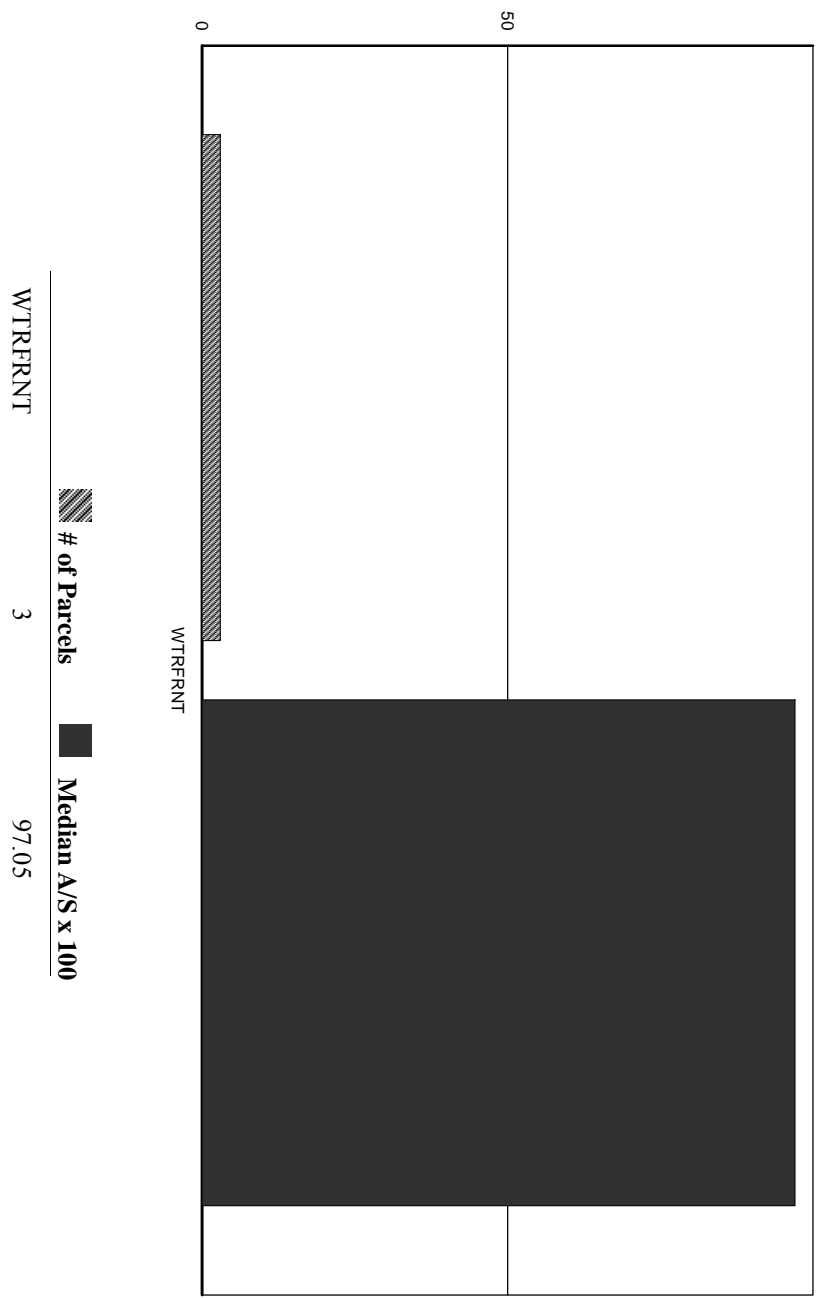
Greenfield:Median A/S Ratio by Acreage



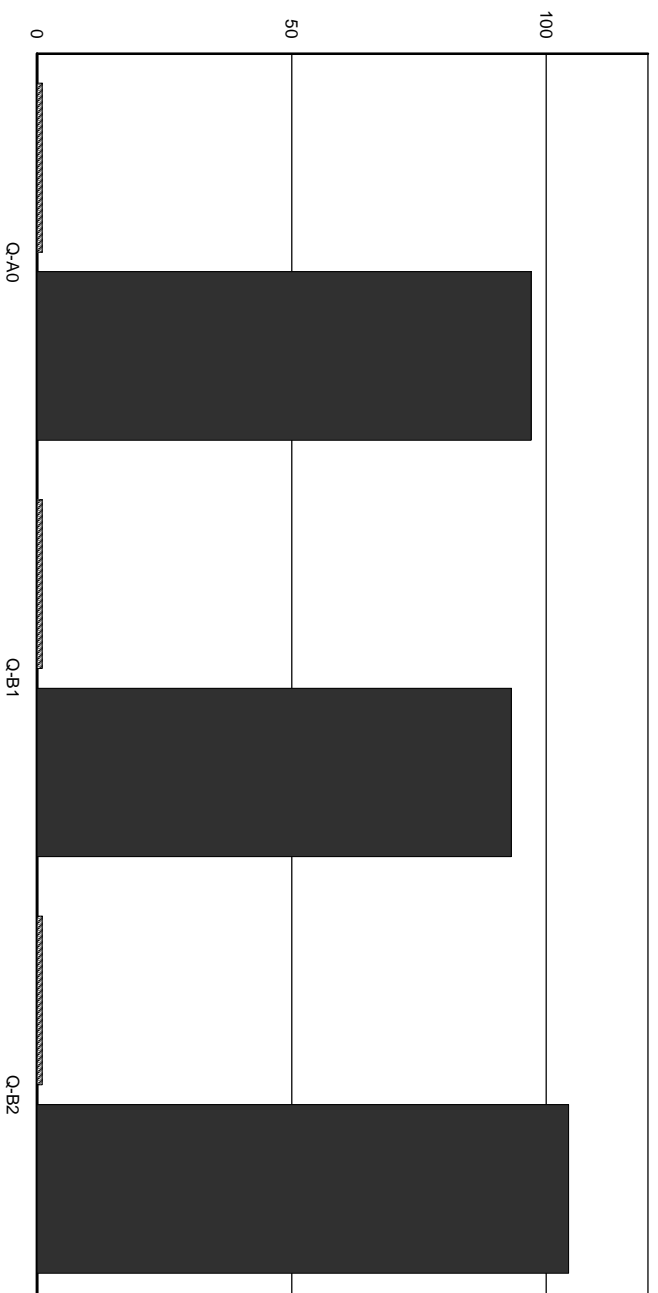
Greenfield:Median A/S Ratio by Improved Use



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



Greenfield:Median A/S Ratio by Building Quality



	# of Parcels	Median A/S x 100
Q-A0	1	97.05
Q-B1	1	93.14
Q-B2	1	104.41

SECTION 9

C. FINAL VALUATION COST TABLES

Land Pricing Zones

Zone 01			
Description:	BD	\$ 1,800 @	0.010 ac
Lot Size:	1.50	\$ 48,000 @	0.050 ac
Frontage:	150	\$ 50,000 @	0.100 ac
Lot Price:	\$ 61,000	\$ 56,000 @	0.250 ac
Excess Acreage:	\$ 1,800	\$ 58,000 @	0.500 ac
Excess Frontage:	\$ 80	\$ 59,000 @	0.750 ac
		\$ 60,000 @	1.000 ac
		\$ 61,000 @	1.500 ac
		\$ 61,000 @	1.500 ac
View:	\$ 80,000		

Zone 02			
Description:	VD	\$ 1,800 @	0.010 ac
Lot Size:	2.00	\$ 48,000 @	0.050 ac
Frontage:	250	\$ 50,000 @	0.100 ac
Lot Price:	\$ 62,000	\$ 56,000 @	0.250 ac
Excess Acreage:	\$ 1,800	\$ 58,000 @	0.500 ac
Excess Frontage:	\$ 80	\$ 59,000 @	0.750 ac
Water Frontage:	\$ 50,000	\$ 60,000 @	1.000 ac
		\$ 61,000 @	1.500 ac
View:	\$ 80,000	\$ 62,000 @	2.000 ac

Zone 03			
Description:	GRD	\$ 1,800 @	0.010 ac
Lot Size:	2.00	\$ 48,000 @	0.050 ac
Frontage:	250	\$ 50,000 @	0.100 ac
Lot Price:	\$ 62,000	\$ 56,000 @	0.250 ac
Excess Acreage:	\$ 1,800	\$ 58,000 @	0.500 ac
Excess Frontage:	\$ 80	\$ 59,000 @	0.750 ac
Water Frontage:	\$ 50,000	\$ 60,000 @	1.000 ac
		\$ 61,000 @	1.500 ac
View:	\$ 80,000	\$ 62,000 @	2.000 ac

Zone 04			
Description:	RAD	\$ 1,800 @	0.010 ac
Lot Size:	4.00	\$ 48,000 @	0.050 ac
Frontage:	350	\$ 50,000 @	0.100 ac
Lot Price:	\$ 65,000	\$ 56,000 @	0.250 ac
Excess Acreage:	\$ 1,800	\$ 58,000 @	0.500 ac
Excess Frontage:	\$ 60	\$ 59,000 @	0.750 ac
Water Frontage:	\$ 20,000	\$ 60,000 @	1.000 ac
		\$ 62,000 @	2.000 ac
View:	\$ 80,000	\$ 65,000 @	4.000 ac

Zone 05			
Description:	ID	\$ 2,000 @	0.010 ac
Lot Size:	2.00	\$ 48,000 @	0.050 ac
Frontage:	150	\$ 50,000 @	0.100 ac
Lot Price:	\$ 62,000	\$ 56,000 @	0.250 ac
Excess Acreage:	\$ 1,800	\$ 58,000 @	0.500 ac
Excess Frontage:	\$ 80	\$ 59,000 @	0.750 ac
		\$ 60,000 @	1.000 ac
		\$ 61,000 @	1.500 ac
View:	\$ 80,000	\$ 62,000 @	2.000 ac

Zone 06		
Description: SUNSET LAKE-VD	\$ 1,800 @	0.010 ac
Lot Size: 2.00	\$ 48,000 @	0.050 ac
Frontage: 250	\$ 50,000 @	0.100 ac
Lot Price: \$ 62,000	\$ 56,000 @	0.250 ac
Excess Acreage: \$ 1,800	\$ 58,000 @	0.500 ac
Excess Frontage: \$ 80	\$ 59,000 @	0.750 ac
Water Frontage: \$ 65,000	\$ 60,000 @	1.000 ac
View: \$ 80,000	\$ 61,000 @	1.500 ac
	\$ 62,000 @	2.000 ac

Zone 07		
Description: ZEPHYR LAKE-GRD	\$ 1,800 @	0.010 ac
Lot Size: 2.00	\$ 48,000 @	0.050 ac
Frontage: 250	\$ 50,000 @	0.100 ac
Lot Price: \$ 62,000	\$ 56,000 @	0.250 ac
Excess Acreage: \$ 1,800	\$ 58,000 @	0.500 ac
Excess Frontage: \$ 80	\$ 59,000 @	0.750 ac
Water Frontage: \$ 30,000	\$ 60,000 @	1.000 ac
View: \$ 80,000	\$ 61,000 @	1.500 ac
	\$ 62,000 @	2.000 ac

Zone 08		
Description: CRREC CROTCHED MTN	\$ 1,800 @	0.010 ac
Lot Size: 2.00	\$ 48,000 @	0.050 ac
Frontage: 250	\$ 50,000 @	0.100 ac
Lot Price: \$ 62,000	\$ 56,000 @	0.250 ac
Excess Acreage: \$ 1,800	\$ 58,000 @	0.500 ac
Excess Frontage: \$ 80	\$ 59,000 @	0.750 ac
Water Frontage: \$ 65,000	\$ 60,000 @	1.000 ac
View: \$ 80,000	\$ 61,000 @	1.500 ac
	\$ 62,000 @	2.000 ac

Zone 11		
Description: WHITEMORE LAKE-GRD	\$ 1,800 @	0.010 ac
Lot Size: 2.00	\$ 48,000 @	0.050 ac
Frontage: 250	\$ 50,000 @	0.100 ac
Lot Price: \$ 62,000	\$ 56,000 @	0.250 ac
Excess Acreage: \$ 1,800	\$ 58,000 @	0.500 ac
Excess Frontage: \$ 80	\$ 59,000 @	0.750 ac
Water Frontage: \$ 50,000	\$ 60,000 @	1.000 ac
View: \$ 80,000	\$ 61,000 @	1.500 ac
	\$ 62,000 @	2.000 ac

Zone 12		
Description: OTTER LAKE-VD	\$ 1,800 @	0.010 ac
Lot Size: 2.00	\$ 48,000 @	0.050 ac
Frontage: 250	\$ 50,000 @	0.100 ac
Lot Price: \$ 62,000	\$ 56,000 @	0.250 ac
Excess Acreage: \$ 1,800	\$ 58,000 @	0.500 ac
Excess Frontage: \$ 80	\$ 59,000 @	0.750 ac
Water Frontage: \$ 120,000	\$ 60,000 @	1.000 ac
View: \$ 80,000	\$ 61,000 @	1.500 ac
	\$ 62,000 @	2.000 ac

Zone 13		
Description: ZEPHYR LAKE-VD	\$ 1,800 @	0.010 ac
Lot Size: 2.00	\$ 48,000 @	0.050 ac
Frontage: 250	\$ 50,000 @	0.100 ac
Lot Price: \$ 62,000	\$ 56,000 @	0.250 ac
Excess Acreage: \$ 1,800	\$ 58,000 @	0.500 ac
Excess Frontage: \$ 80	\$ 59,000 @	0.750 ac
Water Frontage: \$ 30,000	\$ 60,000 @	1.000 ac
View: \$ 80,000	\$ 61,000 @	1.500 ac
	\$ 62,000 @	2.000 ac

Land Use Codes	
Code	Description
79D	79-D HISTORIC BARN
79F	79-F FARM STRUCT
CI	COM/IND
EX-F	EXEMPT-FED
EX-G	EXEMPT-GRAVEL EXCAV
EX-M	EXEMPT-MUNIC
EX-P	EXEMPT-PILT
EX-S	EXEMPT-STATE
R1	1F RES
R1A	1F RES WTR ACS
R1W	1F RES WTRFRNT
R2	2F RES
R2A	2F RES WTR ACS
R2W	2F RES WTRFRNT
R3	3F RES
R3A	3F RES WTR ACS
R3W	3F RES WTRFRNT
R4	4F RES
R4A	4F RES WTR ACS
R4W	4F RES WTRFRNT
UTL	UTILITY-OTHER
UTLE	UTILITY-ELEC
UTLG	UTILITY-GAS
UTLW	UTILITY-WATER

Neighborhoods		
Code	Adjustment	Factor
A	AVERAGE-40	60
B	AVERAGE-30	70
C	AVERAGE-20	80
D	AVERAGE-10	90
E	AVERAGE	100
F	AVERAGE+10	110
G	AVERAGE+20	120
H	AVERAGE+30	130
I	AVERAGE+40	140
J	AVERAGE+50	150
K	AVG +60 160%	160
L	AVG +70 170%	170
M	AVG +80 180%	180
N	AVG +90 190%	190
P	AVG +100 200%	200
Q	SPECIAL 225%	225
R	SPECIAL 250%	250
S	SPECIAL 275%	275
T	SPECIAL 300%	300
X	BACKLAND	100

Site Modifiers		
Code	Description	Factor
A	AVERAGE	100
F	FAIR	95
G	GOOD	110
NAT	NATURAL	95
P	POOR	90
U	UNDEVELOPED	65
UC	UNDEV CLEAR	70
Y	VERY GOOD	125

Topography Modifiers		
Code	Description	Factor
A	LEVEL	100
B	MILD	95
C	ROLLING	90
D	MODERATE	85
E	STEEP	70
F	SEVERE	50

Road Modifiers		
Code	Description	Factor
G	GRAVEL/DIRT	95
K	UNDEVELOPED	75
P	PAVED	100

Driveway Modifiers		
Code	Description	Factor
G	GRAVEL/DIRT	95
K	UNDEVELOPED	95
N	NATURAL/GRASS	95
P	PAVED	100

Current Use Codes			
Code	Description	Min. Value	Max. Value
CUFL	FARM LAND	\$ 25.00	\$ 425.00
CUMH	MNGD HARDWD	\$ 24.00	\$ 36.00
CUMO	MNGD OTHER	\$ 18.00	\$ 27.00
CUMW	MNGD PINE	\$ 63.00	\$ 95.00
CUUH	UNMNGD HARDWD	\$ 40.00	\$ 61.00
CUUL	UNPRODUCTIVE	\$ 18.00	\$ 18.00
CUUO	UNMNGD OTHER	\$ 30.00	\$ 45.00
CUUW	UNMNGD PINE	\$ 105.00	\$ 158.00
CUWL	WETLANDS	\$ 18.00	\$ 18.00

View Subjects		
Code	Description	Factor
HLS	HILLS	50
LMT	LAKES & MOUNTAINS	100
LAK	LAKES/PONDS	50
MTS	MOUNTAINS	100
PST	PASTORAL	25

View Widths		
Code	Description	Factor
AVE	AVERAGE	75
NAR	NARROW	40
PAN	PANORAMIC	150
TUN	TUNNEL	15
WID	WIDE	100

View Depths		
Code	Description	Factor
D100	FULL 100%	100
D25	TOP 25	25
D50	TOP 50	50
D75	TOP 75	75

View Distances		
Code	Description	Factor
CLS	CLOSE/NEAR	50
DST	DISTANT	100
EXT	EXTREME DISTANT	125

Greenfield
Land Area Size Adjustment Factors

Acres	Adj.	Acres	Adj.	Acres	Adj.	Acres	Adj.	Acres	Adj.
10	91.00	31	76.00	52	66.00	73	58.00	94	52.00
11	90.00	32	76.00	53	65.00	74	57.00	95	51.00
12	89.00	33	75.00	54	65.00	75	57.00	96	51.00
13	88.00	34	75.00	55	65.00	76	57.00	97	51.00
14	88.00	35	74.00	56	64.00	77	56.00	98	51.00
15	87.00	36	74.00	57	64.00	78	56.00	99	50.00
16	86.00	37	73.00	58	63.00	79	56.00	100	50.00
17	85.00	38	72.00	59	63.00	80	56.00		
18	85.00	39	72.00	60	63.00	81	55.00		
19	84.00	40	71.00	61	62.00	82	55.00		
20	83.00	41	71.00	62	62.00	83	55.00		
21	83.00	42	70.00	63	61.00	84	54.00		
22	82.00	43	70.00	64	61.00	85	54.00		
23	81.00	44	69.00	65	61.00	86	54.00		
24	81.00	45	69.00	66	60.00	87	53.00		
25	80.00	46	68.00	67	60.00	88	53.00		
26	79.00	47	68.00	68	60.00	89	53.00		
27	79.00	48	68.00	69	59.00	90	53.00		
28	78.00	49	67.00	70	59.00	91	52.00		
29	78.00	50	67.00	71	58.00	92	52.00		
30	77.00	51	66.00	72	58.00	93	52.00		

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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/BSMT	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	0.00
BATH HOUSE	20.00 sf	50.00
BOAT DOCK	10.00 sf	0.00
BOAT HOUSE	30.00 sf	75.00
CABANA	30.00 sf	0.00
CABIN	25.00 sf	75.00
CAMPER	20.00 sf	0.00
CANOPY	23.00 sf	75.00
CARPORT METAL	8.00 sf	50.00
CARPORT WOOD	11.00 sf	50.00
COLD STORAGE	45.00 sf	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	40,000.00 ea	0.00
FENCE COMMERCIAL/FT	15.00 sf	75.00
FIREPLACE 1- CUST	5,000.00 ea	100.00
FIREPLACE 1- STAND	3,000.00 ea	100.00
FIREPLACE 2- CUST	8,500.00 ea	100.00
FIREPLACE 2- STAND	5,000.00 ea	100.00
FIREPLACE 3- CUST	12,000.00 ea	100.00
FIREPLACE 3- STAND	6,500.00 ea	100.00
FIREPLACE 4-CUST	15,000.00 ea	0.00
FIREPLACE 4-STAND	8,000.00 ea	0.00
FIREPLACE-5 CUST	17,500.00 ea	0.00
FIREPLACE-5 STAND	9,500.00 ea	0.00
FIREPLACE-6 CUST	19,000.00 ea	0.00
FIREPLACE-6 STAND	11,000.00 ea	0.00
FOUNDATION	10.00 sf	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	0.00
GARAGE-ATTIC/BSMT	33.00 sf	0.00
GAZEBO	12.00 sf	75.00
GENERATOR	0.00 ea	0.00
GREENHOUSE-GLASS	24.00 sf	75.00
GREENHOUSE-POLY	5.00 sf	75.00
HEARTH	1,500.00 ea	0.00
HOT TUB	1,500.00 ea	0.00
KENNELS	12.00 sf	50.00
LEAN-TO	4.00 sf	50.00
LIFTS-COMMERCIAL	2,800.00 ea	60.00
LIGHTS-PARKING LOT	1,500.00 ea	0.00
LOADING DOCKS	35.00 sf	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
SCALE 40 TON	43,000.00 ea	0.00

Description	Rate	DPR
SCALE 50 TON	48,700.00 ea	0.00
SCALE 60 TON	55,000.00 ea	0.00
SCALE 70 TON	63,500.00 ea	0.00
SCREENHOUSE	14.00 sf	50.00
SHED-EQUIPMENT	6.00 sf	0.00
SHED-METAL	5.00 sf	60.00
SHED-WOOD	7.00 sf	60.00
SHOP-AVG	18.00 sf	60.00
SHOP-EX	25.00 sf	0.00
SHOP-GOOD	21.00 sf	0.00
SILO-BRICK	32.00 sf	0.00
SILO-CONCRETE	27.00 sf	40.00
SILO-STEEL	32.00 sf	40.00
SILO-WOOD	22.00 sf	40.00
SPRINKLER SYSTEMS	150.00 ea	75.00
STABLES	18.00 sf	50.00
TANK-FUEL/WATER	3.00 sf	0.00
TENNIS COURT(S)	18,000.00 ea	50.00
VAULTS	110.00 sf	75.00

Greenfield
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		

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Building Base Rate Codes & Values				
Code	Description	Stand. Dpr.	Rate	SA
CBB	INN/ BED&BREAKFAST	1.00	90.00	COM
CGS	GARAGE/SERVICE SHOP	1.50	33.00	COM
CHS	RES HOUSING	1.25	68.00	RES
CMX	MIXED USE	1.00	78.00	COM
COF	OFFICES	1.00	78.00	COM
COR	OFFICE/APTS	1.25	70.00	COM
CPO	POST OFFICE	1.00	78.00	COM
CRR	RETAIL/APTS	1.25	70.00	COM
CSM	SAW MILL	1.50	25.00	COM
CSV	CONVENIENCE STORES	1.25	64.00	COM
CUT	UTILITY BLDG	1.00	152.00	COM
EAF	ATHLETIC FACILITY	1.00	150.00	COM
EBH	BATH HOUSE	1.00	43.00	RES
ECC	CONFERENCE CENTER	1.00	115.00	COM
ECH	CHURCHES	1.00	78.00	RES
ECR	CHURCH RECTORY	1.00	90.00	RES
EDF	DINING FACILITY	1.00	115.00	COM
EDH	DINING HALL	1.00	85.00	COM
EEH	ELDERLY HOUSING	1.00	115.00	COM
EFD	FACULTY DORMS	1.00	121.00	COM
EFS	FIRE STATION	1.00	54.00	COM
EHG	HIGHWAY GARAGE	1.00	46.00	COM
EHS	EXEMPT HOUSING	1.25	66.00	RES
EIR	INFIRMARY/RES	1.00	86.00	COM
ELB	LIBRARY	1.00	122.00	COM
EMB	MAINTENANCE BLDG	1.00	54.00	COM
EMD	EXEMPT DOUBLE WIDEMH	3.00	40.00	MFH
EME	EXEMPT MOBILE HOME	4.00	38.00	MFH
EMH	MEETING HOUSE	1.00	110.00	COM
EOF	EXEMPT OFFICES	1.00	78.00	COM
ERC	REC HALL	1.00	74.00	COM
ERD	RESIDENT DORMS	1.00	122.00	COM
ERH	REHAB HOSPITAL	1.00	205.00	COM
ESC	SCHOOLS/COLLEGE	1.00	92.00	COM
ETH	TRANSITIONAL HOUSING	1.25	66.00	RES
ETP	TOWN HALL/POLICE	1.00	98.00	COM
EWB	WELL HOUSE	1.00	45.00	RES
IMF	HEAVY MANUFACTURING	1.00	38.00	IND
IWH	IND WAREHOUSE	1.00	28.00	IND
MHD	DOUBLE WIDE MH	3.00	40.00	MFH
MHS	MOBILE HOMES	4.00	38.00	MFH
MRV	CAMPER	5.00	25.00	MFH
RAN	RES ANTIQUE	1.25	66.00	RES
RDX	DUPLEX	1.25	64.00	RES
RMF	RES MULTI-FAMILY	1.25	64.00	RES
RSA	RESIDENTIAL	1.25	66.00	RES
UTL	PUBLIC UTILITY BLDG	1.00	50.00	RES

Building Quality Adjustments		
Code	Description	Factor
A0	AVG	1.00
A1	AVG+10	1.10
A2	AVG+20	1.20
A3	AVG+30	1.30
B1	AVG-10	0.90
B2	AVG-20	0.80
B3	AVG-30	0.70
B4	AVG-40	0.60
A4	EXC	1.40
A5	EXC+10	1.50
A6	EXC+20	1.60
A7	EXC+40	1.80
A8	EXC+60	2.00
A9	LUXURIOUS	2.50
AA	SPECIAL USE	3.00

Building Sub Area Codes & Values		
Code	Description	Factor
ATF	ATTIC FINISHED	0.25
ATU	ATTIC UNFINISHED	0.10
BMF	BSMNT FINISHED	0.30
BMG	BASEMENT GARAGE	0.20
BMU	BSMNT UNFINISHED	0.15
COF	COM OFFICE AREA	1.75
CPT	CARPORT ATTACHED	0.10
CRL	CRAWL SPACE	0.05
CTH	CATHEDRAL CEILING	0.10
DEK	DECK/ENTRANCE	0.10
ENT	ENTRY WAY	0.10
EPF	ENCLSD PORCH FIN	0.70
EPU	COVERED BSMNT ENTRY	0.35
FFF	FST FLR FIN	1.00
FFU	FST FLR UNFIN	0.50
GAR	GARAGE ATTACHED	0.45
HSF	1/2 STRY FIN	0.50
HSU	1/2 STRY UNFIN	0.25
LDK	LOADING AREA	0.20
OFF	OFFICE AREA	1.00
OPF	OPEN PORCH	0.25
PAT	PATIO	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 FOUNDATION	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	0.05

Building Story Codes & Values		
Code	Description	Factor
A	1.00 STORY	1.00
B	1.50 STORY	0.99
C	1.75 STORY	0.97
D	2.00 STORY	0.96
E	2.50 STORY	0.95
F	2.75 STORY	0.95
G	3.00 STORY	0.95
H	3.50+ STORY	0.95
I	SPLIT LEVEL	1.00

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

Building Roof Materials		
Code	Description	Points
A	METAL/TIN	2.00
B	ROLLED/COMPO	2.00
C	ASPHALT	3.00
D	TAR/GRAVEL	3.00
F	ASBEST SHNGL	3.00
G	CLAY/TILE	7.00
H	WD SHINGLE	5.00
I	SLATE	6.00
J	CORRUGATED COMP	3.00
K	PREFAB METALS	6.00
L	RUBBER MEMBRN	5.00
S	STANDING SEAM	6.00
T	HIGH QUALITY COMP	7.00

Building Exterior Wall Materials		
Code	Description	Points
1	CEMENT CLAPBOARD	36.00
2	DECORATIVE BLOCK	36.00
A	MINIMUM	18.00
B	BELOW AVG	24.00
C	NOVELTY	34.00
D	AVERAGE	34.00
E	BOARD/BATTEN	34.00
F	ASBEST SHNGL	30.00
G	LOGS	34.00
H	ABOVE AVG	37.00
I	CLAP BOARD	34.00
J	CEDAR/REDWD	37.00
K	PREFAB WD PNL	32.00
L	WOOD SHINGLE	34.00
M	CNCRT OR BLK	28.00
N	CB STUCCO	34.00
O	ASPHALT	30.00
P	BRK VENEER	37.00
Q	BR ON MASONRY	40.00
R	STN ON MASONRY	42.00
S	VINYL SIDING	35.00
T	ALUM SIDING	35.00
U	PREFIN METAL	38.00
V	GLASS/THERMO	40.00
Y	MASONITE	28.00

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

Building Interior Wall Materials		
Code	Description	Points
A	MINIMUM	8.00
B	WALL BOARD	22.00
C	PLASTER	27.00
D	DRYWALL	27.00
E	WOOD/LOG	30.00
F	PLYWOOD PANEL	27.00
G	AVERAGE FOR USE	22.00

Building Interior Floor Materials		
Code	Description	Points
A	MIN PLYWD	5.00
B	CONCRETE	6.00
C	HARD TILE	12.00
D	LINOLEUM OR SIM	7.00
E	PINE/SOFT WD	9.00
F	HARDWOOD	10.00
G	PARQUET	11.00
H	CARPET	10.00
I	AVERAGE FOR USE	8.00
J	LAMINATE	9.00
K	VINYL	7.00
P	PERGO	8.00

Building Heating Fuel Types		
Code	Description	Points
A	WOOD/COAL	0.50
B	OIL	1.00
C	GAS	1.00
D	ELECTRIC	1.00
E	SOLAR	1.10
F	NONE	0.00

Building Heating System Types		
Code	Description	Points
A	NONE	0.00
B	CONVECTION	2.00
C	FA NO DUCTS	3.00
D	FA DUCTED	6.00
E	HOT WATER	6.00
F	STEAM	5.00
G	RAD ELECT	3.00
H	RAD WATER	6.00
I	CERAMIC/QUARTS	4.00
J	HEAT PUMP	7.00
K	WALL/FLR FURNACE	6.00

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

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

Standard Age Only Building Depreciation Schedule

Age	Building Age Condition Classifications						
	Very Poor	Poor	Fair	Average	Good	Very Good	Excellent
1	5	4	3	1	1	1	1
5	11	9	7	5	4	3	2
10	16	13	9	8	6	5	3
15	19	15	12	10	8	6	4
20	22	18	13	11	9	7	4
30	27	22	16	14	11	8	5
40	32	25	19	16	13	9	6
50	35	28	21	18	14	11	7
60	39	31	23	19	15	12	8
70	42	33	25	21	17	13	8
80	45	36	27	22	18	13	9
90	47	38	28	24	19	14	9
100	50	40	30	25	20	15	10
125	56	45	34	28	22	17	11
150	61	49	37	31	24	18	12
175	66	53	40	33	26	20	13
200	71	57	42	35	28	21	14
225	75	60	45	38	30	23	15
250	79	63	47	40	32	24	16
275	83	66	50	41	33	25	17
300	87	69	52	43	35	26	17

Depreciation can also be added for physical, functional, or economic reasons or conditions over and above the normal age depreciation.

The standard age depreciation can be further adjusted based on the standard depreciation rate of various buildings. The standard depreciation rate of residential buildings is typically 1%, while manufactured housing might be 3%. As such, a 10 year-old house in good condition would have 6% total depreciation, while similar manufactured homes would have 18% depreciation. See Building Base Rate Codes & Values chart for unique depreciation by building type.

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Residential Building Area Size Adjustment Factors

Median Effective Area = 2800sf Fixed Site Cost Adjustment = 25%

Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.
215	4.00	285	3.21	393	2.53	636	1.85	1,667	1.17
216	3.99	286	3.20	395	2.52	642	1.84	1,707	1.16
217	3.98	287	3.19	398	2.51	648	1.83	1,750	1.15
218	3.96	288	3.18	400	2.50	654	1.82	1,795	1.14
219	3.95	289	3.17	402	2.49	660	1.81	1,842	1.13
220	3.93	290	3.16	405	2.48	667	1.80	1,892	1.12
221	3.92	292	3.15	407	2.47	673	1.79	1,944	1.11
222	3.91	293	3.14	409	2.46	680	1.78	2,000	1.10
223	3.89	294	3.13	412	2.45	686	1.77	2,059	1.09
224	3.88	295	3.12	414	2.44	693	1.76	2,121	1.08
225	3.86	297	3.11	417	2.43	700	1.75	2,187	1.07
226	3.85	298	3.10	419	2.42	707	1.74	2,258	1.06
227	3.84	299	3.09	422	2.41	714	1.73	2,333	1.05
228	3.82	300	3.08	424	2.40	722	1.72	2,414	1.04
229	3.81	302	3.07	427	2.39	729	1.71	2,500	1.03
230	3.80	303	3.06	429	2.38	737	1.70	2,593	1.02
231	3.78	304	3.05	432	2.37	745	1.69	2,692	1.01
232	3.77	306	3.04	435	2.36	753	1.68	2,800	1.00
233	3.76	307	3.03	437	2.35	761	1.67	2,917	0.99
234	3.74	308	3.02	440	2.34	769	1.66	3,043	0.98
235	3.73	310	3.01	443	2.33	778	1.65	3,182	0.97
236	3.72	311	3.00	446	2.32	787	1.64	3,333	0.96
237	3.70	312	2.99	449	2.31	795	1.63	3,500	0.95
238	3.69	314	2.98	452	2.30	805	1.62	3,684	0.94
239	3.68	315	2.97	455	2.29	814	1.61	3,889	0.93
240	3.67	317	2.96	458	2.28	824	1.60	4,118	0.92
241	3.66	318	2.95	461	2.27	833	1.59	4,375	0.91
242	3.64	320	2.94	464	2.26	843	1.58	4,667	0.90
243	3.63	321	2.93	467	2.25	854	1.57	5,000	0.89
244	3.62	323	2.92	470	2.24	864	1.56	5,385	0.88
245	3.61	324	2.91	473	2.23	875	1.55	5,833	0.87
246	3.60	326	2.90	476	2.22	886	1.54	6,364	0.86
247	3.58	327	2.89	479	2.21	897	1.53	7,000	0.85
248	3.57	329	2.88	483	2.20	909	1.52	7,778	0.84
249	3.56	330	2.87	486	2.19	921	1.51	8,750	0.83
250	3.55	332	2.86	490	2.18	933	1.50	10,000	0.82
251	3.54	333	2.85	493	2.17	946	1.49	11,667	0.81
252	3.53	335	2.84	496	2.16	959	1.48	14,000	0.80
253	3.52	337	2.83	500	2.15	972	1.47	17,500	0.79
254	3.51	338	2.82	504	2.14	986	1.46	23,333	0.78
255	3.50	340	2.81	507	2.13	1,000	1.45	35,000	0.77
256	3.48	341	2.80	511	2.12	1,014	1.44	70,000	0.76
257	3.47	343	2.79	515	2.11	1,029	1.43	100,000	0.76
258	3.46	345	2.78	519	2.10	1,045	1.42	200,000	0.7535
259	3.45	347	2.77	522	2.09	1,061	1.41	300,000	0.7523
260	3.44	348	2.76	526	2.08	1,077	1.40	400,000	0.7518
261	3.43	350	2.75	530	2.07	1,094	1.39	500,000	0.7514
262	3.42	352	2.74	534	2.06	1,111	1.38	600,000	0.7512
263	3.41	354	2.73	538	2.05	1,129	1.37	700,000	0.7510
264	3.40	355	2.72	543	2.04	1,148	1.36	800,000	0.7509
265	3.39	357	2.71	547	2.03	1,167	1.35	900,000	0.7508
266	3.38	359	2.70	551	2.02	1,186	1.34	1,000,000	0.7507
267	3.37	361	2.69	556	2.01	1,207	1.33		
268	3.36	363	2.68	560	2.00	1,228	1.32		
269	3.35	365	2.67	565	1.99	1,250	1.31		
270	3.34	366	2.66	569	1.98	1,273	1.30		
271	3.33	368	2.65	574	1.97	1,296	1.29		
272	3.32	370	2.64	579	1.96	1,321	1.28		
273	3.31	372	2.63	583	1.95	1,346	1.27		
275	3.30	374	2.62	588	1.94	1,373	1.26		
276	3.29	376	2.61	593	1.93	1,400	1.25		
277	3.28	378	2.60	598	1.92	1,429	1.24		
278	3.27	380	2.59	603	1.91	1,458	1.23		
279	3.26	383	2.58	609	1.90	1,489	1.22		
280	3.25	385	2.57	614	1.89	1,522	1.21		
281	3.24	387	2.56	619	1.88	1,556	1.20		
282	3.23	389	2.55	625	1.87	1,591	1.19		
283	3.22	391	2.54	631	1.86	1,628	1.18		

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Commercial Building Area Size Adjustment Factors

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

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

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Industrial Building Area Size Adjustment Factors

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

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

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Greenfield

Manufactured Building Area Size Adjustment Factors

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

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

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Code	Description
11	NOT ASSESSD SEPARATE
12	SUBDIVIDED POST ASMT
13	IMPROVED POST SALE
14	IMPROVED POST ASMT
15	IMPRVMNT U/C AT ASMT
16	L/O ASMT - L/B SALE
17	L/B ASMT - L/O SALE
18	MULTIPLE PARCELS
19	NON-PRICE MPC
20	MULTI-TOWN PROPERTY
21	MPC-CAN SELL SEPRTRY
22	INDETERMINATE PRICE
23	NO STAMP PER DEED
24	ABUTTER SALE
25	INSUF CNT MKT EXPOSUR
26	MINERAL RIGHTS ONLY
27	LESS THAN 100% INT
28	LIFE EST/DEFER 1YR+
29	PLOTAGE/ASMBL IMPACT
30	TIMESHARE
31	EASEMENT/BOATSLIPS
32	TIMBER RIGHTS
33	LNDLRD/TENANT SALE
34	PUBLIC UTIL GRNTR/E
35	GOVMT AGENCY GRNTR/E
36	REL/CHAR/EDU GRNTR/E
37	FINANCIAL CO GRNTR/E
38	FAMILY/RELAT GRNTR/E
39	DIVORCE PRTY GRNTR/E
40	BUSIN AFFIL GRNTR/E
44	NONMKT TRUST GRNTR/E
45	BOUNDARY ADJUSTMT
46	DEED TO QUIET TITLE
47	OTHR SALE OF CONVENC
48	COURT/SHERIFF SALE
49	DEED INLIEU FORECLSR
50	TAX SALE
51	FORECLOSURE
52	OTHER FORCED SALE
55	UNSPECFIED DEED CONV
56	OTHER DOUBTFUL TITLE
57	LARGE VALUE IN TRADE
58	INSTALLMENT SALE
59	UNFINISH COMMON PROP
60	UNIDENT IN ASSR RECS
66	COMPLEX COMMRL SALE
67	UNK PERSONAL PROPRTY
68	MTGE TERMS UNKNOWN
69	LEASE W/ UNK TERMS
70	BUYR/SELR COST SHIFT
77	ASSMNT ENCUMBRANCES
80	SUBSID/ASSIST HOUSNG
81	ESTATE SALE/FDCY COV
82	DEED DATE OLD/INCMPL
87	XS LOCALE IN SAMPLE
88	XS PRP TYP IN SAMPLE
89	RESALE IN EQ PERIOD
90	RSA 79-A CURRENT USE
97	RSA 79-B CONSRV ESMT
98	SALE RELATD ASMT CHG
99	UNCLASSFYD EXCLUSION

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.

<u>Waterfront</u>	<u>Base Value</u>	<u>Undeveloped</u>	<u>Water Access Only</u>
Powder Mill Pond , 434 acres Weeds & stumps Mean depth 4' Maximum depth 17.3'	\$20,000	\$16,000	\$10,000
Otter Lake , 61 acres Weeds common, shoals 80% Mean depth 7.2', Maximum depth 15'	\$120,000	\$96,000	\$25,000
Sunset Lake , 31 acres Weeds common, shoals 80% Mean depth 10' Maximum depth 24.9'	\$65,000	\$35,000	\$20,000
Whittemore Lake , 55 acres Plants common Maximum depth 49.8'	\$50,000	\$35,000	\$15,000

Zephyr Lake, 31 acres	\$30,000	\$24,000	\$7,500
Weeds common, shoals 40%			
Maximum depth 17'			

Waterfront Adjustments

Adjustments for distance to water and topography vary based upon the field reviewer's observations. The adjustment for the road bisecting the lot with the dwelling on the opposite side of the road is -20. No adjustment is made for the road bisecting the lot with the dwelling on the lake side of the road. Adjustments for non-residential uses vary. Boat docks serving residential properties are not separately assessed.

Powder Mill Pond

Adjustments attributed to the varying lots on Powder Mill Pond consisting of water frontage above and below the determined average of 400 to 600 feet, are as follows:

50 - 399	-20
601 - 1,200	+20
1,201 +	varies

Otter Lake

Adjustments attributed to the varying lots on Otter Lake consisting of water frontage above and below the determined average of 1,800 to 2,200 feet, are as follows:

1,000 - 1,799	-10
2,201 - 3,500	+10

Sunset Lake

Adjustments attributed to the varying lots on Sunset Lake consisting of water frontage above and below the determined average of 76 to 125 feet, are as follows:

10 - 25	-20
26 - 50	-10
51 - 75	-05
126 - 175	+10
176 - 225	+15
226 - 300	+20
300 +	varies

Whittemore Lake

Adjustments attributed to the varying lots on Whittemore Lake consisting of water frontage above and below the determined average of 61 to 120 feet, are as follows:

25 - 60	-10
121 - 200	+10
210 +	varies

Zephyr Lake

Adjustments attributed to the varying lots on Zephyr Lake consisting of water frontage above and below the determined average of 91 to 125 feet, are as follows:

50 - 90	-5
126 - 175	+5
176 - 225	+10
226 - 300	+15
301 +	varies

Greenfield Waterfront Report

Sorted By Waterfront Value



Map Lot Sub: 0000S2 000009 000000

Location: SUNSET LAKE ROAD

Owner: EATON, RICHARD D

Waterfront Value: \$ 3,300

Notes: NBD-SHAPE WF



Map Lot Sub: 0000S1 000016 000000

Location: 23 ICE HOUSE LANE

Owner: GARNHAM, KENNETH J

Waterfront Value: \$ 7,500

Notes: WA WF



Map Lot Sub: 0000S1 000018 000000

Location: 10 YANKEE WAY

Owner: HANNINGS, ROBERT D

Waterfront Value: \$ 7,500

Notes: WA WF



Map Lot Sub: 0000S1 000022 000000
Location: 125 ZEPHYR LAKE ROAD
Owner: SZYMANOWSKI, MICHAEL J.
Waterfront Value: \$ 7,500

Notes: WA WF DTW



Map Lot Sub: 0000S1 000022 000001
Location: 131 ZEPHYR LAKE ROAD
Owner: SHERMAN-SR, BRADLEY A
Waterfront Value: \$ 7,500

Notes: WA WF DTW



Map Lot Sub: 0000S1 000024 000000
Location: 141 ZEPHYR LAKE ROAD
Owner: HAGGERTY, GARY
Waterfront Value: \$ 7,500

Notes: DTW WA WF



Map Lot Sub: 0000S1 000025 000000
Location: 145 ZEPHYR LAKE ROAD
Owner: ROBERSON, CHARLES W
Waterfront Value: \$ 7,500

Notes: DTW WA WF



Map Lot Sub: 0000S1 000027 000000
Location: 155 ZEPHYR LAKE ROAD
Owner: VINCENT, PELAGIA
Waterfront Value: \$ 7,500

Notes: DTW WF WA



Map Lot Sub: 0000S1 000029 000000
Location: 165 ZEPHYR LAKE ROAD
Owner: CABLE, HARVEY M
Waterfront Value: \$ 7,500

Notes: WA WF



Map Lot Sub: 0000R3 000001 000004
Location: FOREST/COUNTY ROAD
Owner: MOORE, BARBARA A.
Waterfront Value: \$ 10,000

Notes: RF/LWF/ACC



Map Lot Sub: 0000S1 000014 000000
Location: 34 ICE HOUSE LANE
Owner: BRODEUR, CHERI MAKI
Waterfront Value: \$ 12,000

Notes: WF/SWAMP



Map Lot Sub: 0000R1 000001 00GRVL
Location: 563 OLD BENNINGTON ROAD
Owner: CILLEY, RAYMOND M TRUSTEE
Waterfront Value: \$ 14,000

Notes: WF XSWF/DTW



Map Lot Sub: 0000S1 000015 000000
Location: 30 ICE HOUSE LANE
Owner: YOUNG, KENNETH J.
Waterfront Value: \$ 18,000

Notes: WF/COVE/TOPO



Map Lot Sub: 0000R1 000015 000000
Location: 415 OLD BENNINGTON ROAD
Owner: HALEY, JOHN J.
Waterfront Value: \$ 20,000

Notes: WF



Map Lot Sub: 0000S1 000017 000000
Location: 26 ICE HOUSE LANE
Owner: BOILARD, DIANE M.
Waterfront Value: \$ 21,000

Notes: WF/USE



Map Lot Sub: 0000S3 000002 000000
Location: 17 GEORGE LANE
Owner: HALLORAN FAMILY REALTY TRUST
Waterfront Value: \$ 28,400

Notes: WF C NOTES



Map Lot Sub: 0000R3 000001 000003
Location: FOREST ROAD
Owner: LOSCOCO TRUSTEE, WILLIAM J.
Waterfront Value: \$ 35,000

Notes: WF/UND/XSWF/RF



Map Lot Sub: 0000R3 000001 000000
Location: FOREST/OLD BENN. RDS
Owner: N.H., STATE OF FISH & GAME
Waterfront Value: \$ 40,000

Notes: WF



Map Lot Sub: 0000S3 000004 000000
Location: 22 HIGGINS LANE
Owner: CALL, MARIAN B TRUSTEE ET AL
Waterfront Value: \$ 40,000

Notes: WF CNOTES



Map Lot Sub: 0000R7 000028 000000
Location: GREENVALE CEMETERY
Owner: GREENFIELD, TOWN OF
Waterfront Value: \$ 45,000

Notes: WF TOPO/XSFF



Map Lot Sub: 0000S3 000003 000000
Location: 8 GEORGE LANE
Owner: RUBBICCO, SUSAN
Waterfront Value: \$ 50,000

Notes: WF C NOTES



Map Lot Sub: 0000S2 000018 000000
Location: 11 HEBE LANE
Owner: CRAFT, TAMMY M. ET AL
Waterfront Value: \$ 58,500

Notes: WF/LWF



Map Lot Sub: 0000S2 000021 000000
Location: 11 KYES LANE
Owner: HOOVER, ALFRED
Waterfront Value: \$ 58,500

Notes: WF/LWF



Map Lot Sub: 0000S2 000002 000000
Location: 17 SUNSET LAKE ROAD
Owner: PARROTT, CHARLES R.
Waterfront Value: \$ 61,800

Notes: WF/LWF

	Date	Book/Page	Type	Price
Most Recent Sale:	04/18/12	8417/2651	Q I	\$138,200
Current Assessment:				\$144,300



Map Lot Sub: 0000S2 000005 000000
Location: 27 SUNSET LAKE ROAD
Owner: STOUT, NEAL J.
Waterfront Value: \$ 61,800

Notes: WF/LWF



Map Lot Sub: 0000S2 000006 000000
Location: 33 SUNSET LAKE ROAD
Owner: ROBBINS, STEPHEN C.
Waterfront Value: \$ 61,800

Notes: WF/LWF



Map Lot Sub: 0000S2 000007 000000
Location: 35 SUNSET LAKE ROAD
Owner: MILES, CHERYL P. TRUSTEE
Waterfront Value: \$ 61,800

Notes: WF/LWF



Map Lot Sub: 0000S2 000022 000000
Location: 13 KYES LANE
Owner: PROCTOR, ALYSSUM I, TRUSTEE
Waterfront Value: \$ 61,800

Notes: WF/LWF



Map Lot Sub: 0000S2 000004 000000
Location: 25 SUNSET LAKE ROAD
Owner: BROWN, NEAL C. TRUSTEE
Waterfront Value: \$ 65,000

Notes: WF



Map Lot Sub: 0000S2 000008 000000
Location: 37 SUNSET LAKE ROAD
Owner: SELLING, ROBERT M
Waterfront Value: \$ 65,000

Notes: WF



Map Lot Sub: 0000S2 000011 000000
Location: 45 SUNSET LAKE ROAD
Owner: BURNS, CHARLES M.
Waterfront Value: \$ 65,000

Notes: WF

	Date	Book/Page	Type	Price
Most Recent Sale:	07/23/12	8449/2577	Q I	\$189,900
Current Assessment:				\$184,300



Map Lot Sub: 0000S2 000016 000000
Location: 9 HEBE LANE
Owner: WHEELER, JUDSON B.
Waterfront Value: \$ 65,000

Notes: WF

	Date	Book/Page	Type	Price
Most Recent Sale:	03/06/14	8644/1304	Q I	\$163,300
Current Assessment:				\$152,100



Map Lot Sub: 0000S2 000027 000000
Location: 97 SUNSET LAKE ROAD
Owner: ERCOLINE, PUTNAM J. TRUSTEE
Waterfront Value: \$ 65,000

Notes: WF



Map Lot Sub: 0000S2 000028 000000
Location: 99 SUNSET LAKE ROAD
Owner: FERRELL, JOHN M.
Waterfront Value: \$ 65,000

Notes: WF



Map Lot Sub: 0000S2 000013 000000
Location: 55 SUNSET LAKE ROAD
Owner: DRAPER, BONNIE L. TRUSTEE
Waterfront Value: \$ 71,500

Notes: WF/XSWF



Map Lot Sub: 0000S2 000012 000000
Location: 51 SUNSET LAKE ROAD
Owner: FACCIDOMO, MICHAEL J.
Waterfront Value: \$ 74,800

Notes: WF/XSWF



Map Lot Sub: 0000S2 000015 000000
Location: 5 HEBE LANE
Owner: WEAVER, FRED R.
Waterfront Value: \$ 81,300

Notes: WF/USE



Map Lot Sub: 0000S1 000030 000000
Location: ZEPHYR LAKE BEACH
Owner: GREENFIELD, TOWN OF
Waterfront Value: \$ 90,000

Notes: WF



Map Lot Sub: 0000R4 000002 000000
Location: 90 COUNTY ROAD
Owner: BLAKEMORE, RICHARD
Waterfront Value: \$ 108,000

Notes: WF/LWF



Map Lot Sub: 0000R2 000011 000004
Location: 327 CROTCHED MTN ROAD
Owner: CROTCHED MOUNTAIN FOUNDATION
Waterfront Value: \$ 130,000

Notes: WF USE



Map Lot Sub: 0000S2 000032 000000
Location: 50 CROTCHED MTN ROAD
Owner: GREENFIELD, TOWN OF
Waterfront Value: \$ 325,000

Notes: WF/USE/XSWF



Map Lot Sub: 0000R4 000052 000000
Location: CAMPGROUND ROAD
Owner: GREENFIELD STATE PARK
Waterfront Value: \$ 750,000

Notes: WF



Map Lot Sub: 0000R4 000052 000000
Location: CAMPGROUND ROAD
Owner: GREENFIELD STATE PARK
Waterfront Value: \$ 750,000

Notes: WF



Map Lot Sub: 0000R1 000011 000000
Location: 64 WALLY STONE LANE
Owner: HARRIS, BARBARA C. CAMP &
Waterfront Value: \$ 900,000

Notes: XSWF/USE



Map Lot Sub: 0000R1 000011 000000
Location: 64 WALLY STONE LANE
Owner: HARRIS, BARBARA C. CAMP &
Waterfront Value: \$ 900,000

Notes: WF IN ABOVE



Map Lot Sub: 0000R1 000011 000000
Location: 64 WALLY STONE LANE
Owner: HARRIS, BARBARA C. CAMP &
Waterfront Value: \$ 900,000

Notes: WF IN ABOVE

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.

Views

There are 89 out of 1,006 total properties that have views associated with them. Views of substantially greater degree, depth, width and subject matter were found during the field review and while not all were represented by local sales, they were clearly of value and needed to be addressed. Comparing pictures of the sales to these properties and drawing upon our experience from surrounding areas, we developed an opinion of the contributory value of those views.

Greenfield View Report

Sorted By View Value



Map Lot Sub: 0000R2 000008 000000
Location: 44 CART LANE
Owner: CROTCHED MOUNTAIN FOUNDATION
View Value: \$ 0
Subject: MOUNTAINS
Width: TUNNEL
Depth: TOP 25
Distance: DISTANT
Notes: MOSTLY BLOCKED VU



Map Lot Sub: 0000R9 000028 000000
Location: 51 THOMAS DRIVE
Owner: RAVENWOOD REVOC. TRUST
View Value: \$ 0
Subject: HILLS
Width: TUNNEL
Depth: TOP 25
Distance: CLOSE/NEAR
Notes: mostly BLOCKED VU



Map Lot Sub: 0000R9 000069 000000
Location: 86 MOUNTAIN ROAD
Owner: BONNER, JOHN T
View Value: \$ 800
Subject: HILLS
Width: TUNNEL
Depth: TOP 25
Distance: CLOSE/NEAR
Notes:



Map Lot Sub: 0000S5 000021 000000
Location: 104 GOULD HILL ROAD
Owner: ANDERSON, EDWARD J.
View Value: \$ 800
Subject: MOUNTAINS
Width: TUNNEL
Depth: TOP 25
Distance: CLOSE/NEAR
Notes: part BLOCKED VU



Map Lot Sub: 0000R4 000041 000005
Location: 32 KNOTWOOD DRIVE
Owner: POLITO, MARK E.
View Value: \$ 1,600
Subject: MOUNTAINS
Width: TUNNEL
Depth: TOP 25
Distance: DISTANT
Notes: PART BLOCKED VU



Map Lot Sub: 0000R5 000034 000004
Location: 105 EAST ROAD
Owner: THOMSON, GEORGE G.
View Value: \$ 2,400
Subject: HILLS
Width: NARROW
Depth: TOP 25
Distance: CLOSE/NEAR
Notes: VU



Map Lot Sub: 0000R7 000005 0002-2
Location: 16 BRASHLYN LANE
Owner: HALL, BRIAN K.
View Value: \$ 2,400
Subject: HILLS
Width: NARROW
Depth: TOP 25
Distance: CLOSE/NEAR
Notes:



Map Lot Sub: 0000R7 000011 000000
Location: 90 DUNKLEE HILL ROAD
Owner: PLOURDE, DAVID R.
View Value: \$ 2,400
Subject: HILLS
Width: NARROW
Depth: TOP 25
Distance: CLOSE/NEAR
Notes: VU



Map Lot Sub: 0000R9 000039 000000
Location: 62 FOREST ROAD
Owner: HEDRICH, EVAN
View Value: \$ 2,400
Subject: HILLS
Width: NARROW
Depth: TOP 25
Distance: CLOSE/NEAR
Notes: CLOSE HILLSIDE VU

	Date	Book/Page	Type	Price
Most Recent Sale:	03/29/13	8543/0243	Q I	\$250,000
Current Assessment:				\$244,700



Map Lot Sub: 0000R9 000039 000001
Location: 70 FOREST ROAD
Owner: TURNER, PAMELA S
View Value: \$ 2,400
Subject: HILLS
Width: NARROW
Depth: TOP 25
Distance: CLOSE/NEAR
Notes: CLOSE HILLSIDE VU



Map Lot Sub: 0000S5 000015 000000
Location: 30 LONGWOOD DRIVE
Owner: DOHERTY, ERIN C.
View Value: \$ 2,400
Subject: HILLS
Width: TUNNEL
Depth: TOP 75
Distance: CLOSE/NEAR
Notes: VU



Map Lot Sub: 0000R4 000041 000000
Location: 30 KNOTWOOD DRIVE
Owner: MEAGHER, ROBERT M.
View Value: \$ 3,200
Subject: MOUNTAINS
Width: TUNNEL
Depth: TOP 25
Distance: DISTANT
Notes: VU



Map Lot Sub: 0000R4 000041 000006
Location: 44 KNOTWOOD DRIVE
Owner: SETARO, CHARLES
View Value: \$ 3,200
Subject: MOUNTAINS
Width: TUNNEL
Depth: TOP 25
Distance: DISTANT
Notes: VU



Map Lot Sub: 0000R4 000042 000000
Location: 21 PETERBOROUGH ROAD
Owner: BELMORE, JOAN F.
View Value: \$ 3,200
Subject: MOUNTAINS
Width: TUNNEL
Depth: TOP 25
Distance: DISTANT
Notes: VU



Map Lot Sub: 0000R5 000007 0001-3
Location: 336 FRANCESTOWN ROAD
Owner: VECCHIONE, KIMBERLY L.
View Value: \$ 3,200
Subject: MOUNTAINS
Width: TUNNEL
Depth: TOP 50
Distance: DISTANT
Notes: part blocked vu



Map Lot Sub: 0000R5 000008 000000
Location: 347 FRANCESTOWN ROAD
Owner: GILL, WILLIAM R.
View Value: \$ 3,200
Subject: MOUNTAINS
Width: NARROW
Depth: TOP 25
Distance: CLOSE/NEAR
Notes: VU THRU P-LINES



Map Lot Sub: 0000R5 000022 000001
Location: PINE RIDGE ROAD
Owner: GUISLIN, LAURIE N
View Value: \$ 3,200 CU
Subject: MOUNTAINS
Width: TUNNEL
Depth: TOP 25
Distance: DISTANT
Notes: VU



Map Lot Sub: 0000R5 000029 000002
Location: 415 EAST ROAD
Owner: LOCKWOOD, SEBASTIAN C.
View Value: \$ 3,200
Subject: HILLS
Width: TUNNEL
Depth: FULL 100%
Distance: CLOSE/NEAR
Notes: VU



Map Lot Sub: 0000R7 000024 0001-1
Location: 43 FLETCHER FARM ROAD
Owner: FLETCHER, JAMES G
View Value: \$ 3,200
Subject: MOUNTAINS
Width: TUNNEL
Depth: TOP 50
Distance: CLOSE/NEAR
Notes: 2 DIR VU



Map Lot Sub: 0000R9 000072 000002
Location: 12 WHITNEY DRIVE
Owner: PLOWSHARE FARM, INC.
View Value: \$ 3,200
Subject: HILLS
Width: NARROW
Depth: TOP 50
Distance: CLOSE/NEAR
Notes: thru p-lines



Map Lot Sub: 0000R5 000008 000003
Location: 391 FRANCESTOWN ROAD
Owner: BILSBOROUGH, JOHN
View Value: \$ 4,000
Subject: HILLS
Width: AVERAGE
Depth: TOP 25
Distance: CLOSE/NEAR
Notes: VU



Map Lot Sub: 0000R5 000027 000000
Location: 259 EAST ROAD
Owner: LEHNER, MICHAEL C. TRUSTEE
View Value: \$ 4,000
Subject: MOUNTAINS
Width: NARROW
Depth: TOP 25
Distance: CLOSE/NEAR
Notes: VU



Map Lot Sub: 0000R5 000030 000000
Location: 23 DODGE ROAD
Owner: MCMAHON, FRANCIS A.
View Value: \$ 4,000
Subject: HILLS
Width: NARROW
Depth: TOP 50
Distance: CLOSE/NEAR
Notes: VU



Map Lot Sub: 0000R6 000023 000000
Location: 324 SLIP ROAD
Owner: BORDEN, MICHAEL
View Value: \$ 4,000
Subject: MOUNTAINS
Width: NARROW
Depth: TOP 25
Distance: DISTANT
Notes: part blocked vu



Map Lot Sub: 0000R7 000024 000001
Location: 94 FLETCHER FARM ROAD
Owner: PENNOYER, SHELDON K.
View Value: \$ 4,000
Subject: HILLS
Width: NARROW
Depth: TOP 50
Distance: CLOSE/NEAR
Notes: 2 DIRECTION VU



Map Lot Sub: 0000S5 000012 000000
Location: 45 LONGWOOD DRIVE
Owner: GUINN, DALE F
View Value: \$ 4,000
Subject: HILLS
Width: NARROW
Depth: TOP 50
Distance: CLOSE/NEAR
Notes: VU



Map Lot Sub: 0000S5 000013 000000
Location: 58 LONGWOOD DRIVE
Owner: GIBBONS, DANIEL S
View Value: \$ 4,000
Subject: HILLS
Width: AVERAGE
Depth: TOP 25
Distance: CLOSE/NEAR
Notes:



Map Lot Sub: 000R10 000007 000000
Location: 34 WHITNEY DRIVE
Owner: PLOWSHARE FARM, INC.
View Value: \$ 4,800
Subject: HILLS
Width: WIDE
Depth: TOP 25
Distance: CLOSE/NEAR
Notes: VU



Map Lot Sub: 0000R1 000015 000000
Location: 415 OLD BENNINGTON ROAD
Owner: HALEY, JOHN J.
View Value: \$ 6,400
Subject: HILLS
Width: NARROW
Depth: TOP 75
Distance: CLOSE/NEAR
Notes: VU



Map Lot Sub: 0000R9 000061 000002
Location: 33 PLOWSHARE LANE
Owner: PLOWSHARE FARM, INC.
View Value: \$ 6,400
Subject: HILLS
Width: NARROW
Depth: TOP 75
Distance: CLOSE/NEAR
Notes: HILLSIDE VU



Map Lot Sub: 0000R4 000010 000000
Location: 181 FRANCESTOWN ROAD
Owner: LAWTON, ANTHONY L.
View Value: \$ 7,200
Subject: LAKES/PONDS
Width: AVERAGE
Depth: FULL 100%
Distance: CLOSE/NEAR
Notes: PART BLOCKED



Map Lot Sub: 0000R4 000023 000003
Location: 1181 FOREST ROAD
Owner: FLAGG, TERRY
View Value: \$ 7,200
Subject: HILLS
Width: AVERAGE
Depth: TOP 25
Distance: DISTANT
Notes: VU



Map Lot Sub: 0000R5 000007 000000
Location: 315 FRANCESTOWN ROAD
Owner: HARWOOD, MATTHEW R.
View Value: \$ 7,200
Subject: HILLS
Width: AVERAGE
Depth: TOP 50
Distance: CLOSE/NEAR
Notes: VU



Map Lot Sub: 0000R5 000007 000002
Location: FRANCESTOWN ROAD
Owner: HARWOOD, MATTHEW R.
View Value: \$ 7,200 CU
Subject: HILLS
Width: AVERAGE
Depth: TOP 50
Distance: CLOSE/NEAR
Notes: VU



Map Lot Sub: 0000R5 000009 000000
Location: 445 FRANCESTOWN ROAD
Owner: WILLIAMS, ROGER L.
View Value: \$ 7,200
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 25
Distance: DISTANT
Notes: part blocked VU



Map Lot Sub: 0000R5 000022 000000
Location: 49 PINE RIDGE ROAD
Owner: PAULSEN, KENNETH D.
View Value: \$ 7,200
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 25
Distance: DISTANT
Notes: VU THRU P-LINES



Map Lot Sub: 0000R9 000044 000001
Location: 60 SCHOOL HOUSE ROAD
Owner: BOUCHER, RICHARD R. TRUSTEE
View Value: \$ 7,200
Subject: HILLS
Width: AVERAGE
Depth: TOP 50
Distance: CLOSE/NEAR
Notes: hill VU



Map Lot Sub: 0000S5 000020 000000
Location: 106 GOULD HILL ROAD
Owner: ELLIOTT, JESSIE B. TRUSTEE
View Value: \$ 7,200
Subject: HILLS
Width: AVERAGE
Depth: TOP 50
Distance: CLOSE/NEAR
Notes: VU



Map Lot Sub: 0000R4 000025 000000
Location: 1093 FOREST ROAD
Owner: MCMURRAY, KEVIN TRUSTEE
View Value: \$ 8,000
Subject: MOUNTAINS
Width: NARROW
Depth: TOP 25
Distance: DISTANT
Notes:



Map Lot Sub: 0000R4 000038 000000
Location: 57 PETERBOROUGH ROAD
Owner: MERZI, MICHAEL E.
View Value: \$ 8,000
Subject: MOUNTAINS
Width: NARROW
Depth: TOP 25
Distance: DISTANT
Notes: VU



Map Lot Sub: 0000R4 000042 0002-1
Location: 1 PETERBOROUGH ROAD
Owner: GAGNON, JEREMY JOSEPH
View Value: \$ 8,000
Subject: MOUNTAINS
Width: NARROW
Depth: TOP 25
Distance: DISTANT
Notes: VU



Map Lot Sub: 0000R5 000020 000000
Location: 264 FRANCESTOWN ROAD
Owner: MAYER, PATRICK J
View Value: \$ 8,000
Subject: MOUNTAINS
Width: NARROW
Depth: TOP 25
Distance: DISTANT
Notes: VU

	Date	Book/Page	Type	Price
Most Recent Sale:	12/28/12	8510/2303	Q I	\$168,000
Current Assessment:				\$174,000



Map Lot Sub: 0000R6 000023 000001
Location: 325 SLIP ROAD
Owner: MCCANDLESS-KNIGHT, S.M.
View Value: \$ 8,000
Subject: MOUNTAINS
Width: NARROW
Depth: TOP 25
Distance: DISTANT
Notes: VU



Map Lot Sub: 0000R6 000023 000003
Location: SLIP ROAD
Owner: MCCANDLESS-KNIGHT, SUSAN
View Value: \$ 8,000 CU
Subject: MOUNTAINS
Width: NARROW
Depth: TOP 25
Distance: DISTANT
Notes: VU

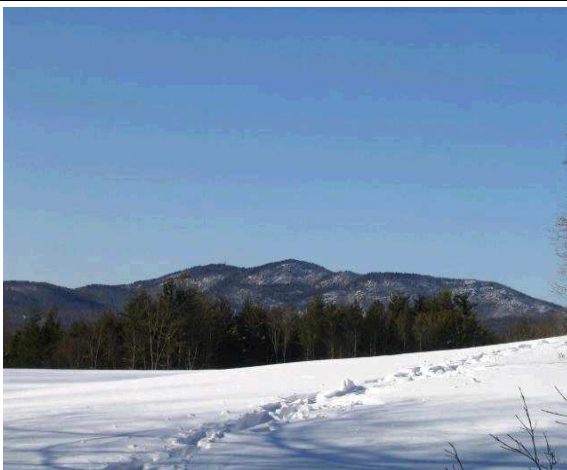


Map Lot Sub: 0000R7 000005 000001
Location: EAST ROAD
Owner: PERRON, MICHELE M.
View Value: \$ 8,000 CU
Subject: MOUNTAINS
Width: NARROW
Depth: TOP 25
Distance: DISTANT
Notes: VU

	Date	Book/Page	Type	Price
Most Recent Sale:	03/19/14	8646/2668	Q V	\$57,000
Current Assessment:				\$60,800



Map Lot Sub: 0000V3 000023 000000
Location: 749 FOREST ROAD
Owner: MANGINI-JR., VICTOR ET AL
View Value: \$ 8,000
Subject: MOUNTAINS
Width: NARROW
Depth: TOP 50
Distance: DISTANT
Notes: w/p-lines VU



Map Lot Sub: 0000R5 000028 000000
Location: 341 EAST ROAD
Owner: CARBEE, SHELDON TRUSTEE
View Value: \$ 10,400
Subject: HILLS
Width: WIDE
Depth: TOP 50
Distance: CLOSE/NEAR
Notes: VU



Map Lot Sub: 0000R7 000024 000003
Location: 81 FLETCHER FARM ROAD
Owner: PENNOYER, SHELDON K.
View Value: \$ 10,400
Subject: HILLS
Width: WIDE
Depth: TOP 50
Distance: CLOSE/NEAR
Notes: HILL VU



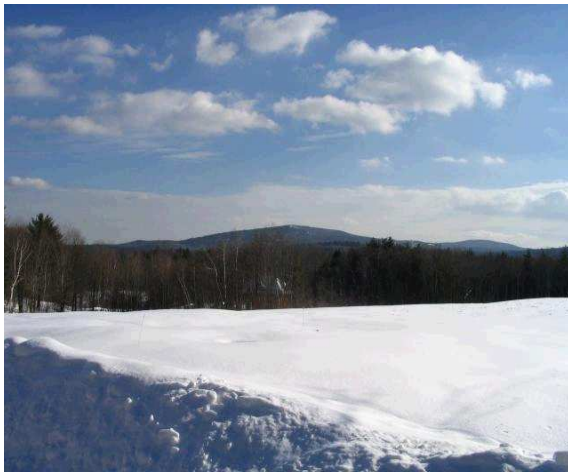
Map Lot Sub: 0000R9 000056 000000
Location: 32 NORTH PACK LANE
Owner: RUSSELL, GARY S.
View Value: \$ 11,200
Subject: HILLS
Width: AVERAGE
Depth: TOP 75
Distance: CLOSE/NEAR
Notes: HILLSIDE VU



Map Lot Sub: 0000R5 000003 000000
Location: 42 EWING LANE
Owner: ROBERTSON, DONNA
View Value: \$ 12,000
Subject: MOUNTAINS
Width: NARROW
Depth: TOP 75
Distance: DISTANT
Notes: 2 ea part blocked



Map Lot Sub: 0000R4 000023 000000
Location: 1167 FOREST ROAD
Owner: GOODWIN, LORETTA
View Value: \$ 15,200
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 25
Distance: DISTANT
Notes: VU



Map Lot Sub: 0000R5 000008 000005
Location: FRANCESTOWN ROAD
Owner: GILL, WILLIAM R.
View Value: \$ 15,200 CU
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 25
Distance: DISTANT
Notes: VU



Map Lot Sub: 0000R5 000009 000003
Location: FRANCESTOWN ROAD
Owner: JOHNSON, DIANA B., TRUSTEE
View Value: \$ 15,200 CU
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 25
Distance: DISTANT
Notes: 2 DIR VU



Map Lot Sub: 0000R6 000003 000000
Location: 243 CORNWELL ROAD
Owner: KOKAL, ANDREJ
View Value: \$ 15,200
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 25
Distance: DISTANT
Notes: VU



Map Lot Sub: 0000R9 000025 000006
Location: 184 NEW BOSTON ROAD
Owner: GUAY, MICHAEL T
View Value: \$ 15,200
Subject: HILLS
Width: AVERAGE
Depth: TOP 50
Distance: DISTANT
Notes: VU



Map Lot Sub: 0000R9 000043 000004
Location: 70 SCHOOL HOUSE ROAD
Owner: WELLS, MIKE W.
View Value: \$ 15,200
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 25
Distance: DISTANT
Notes: VU



Map Lot Sub: 0000R9 000079 000000
Location: 172 ZEPHYR LAKE ROAD
Owner: BOSSE, JARED L.
View Value: \$ 15,200
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 25
Distance: DISTANT
Notes: C-MTN VU



Map Lot Sub: 0000V3 000013 000000
Location: 12 DEPOT DRIVE
Owner: GREENFIELD CONGREGATIONAL
View Value: \$ 15,200
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 25
Distance: DISTANT
Notes: VU



Map Lot Sub: 0000V4 000008 000000
Location: 91 SLIP ROAD
Owner: BINGHAM, DAVID W
View Value: \$ 16,000
Subject: MOUNTAINS
Width: NARROW
Depth: TOP 50
Distance: DISTANT
Notes:



Map Lot Sub: 0000R4 000007 000000
Location: 103 FRANCESTOWN ROAD
Owner: MCNAMARA, SHANNON
View Value: \$ 22,400
Subject: HILLS
Width: AVERAGE
Depth: TOP 75
Distance: DISTANT
Notes: VU



Map Lot Sub: 0000R7 000023 000000
Location: 87 BLANCHARD HILL ROAD
Owner: DALY, STEPHEN F.
View Value: \$ 22,400
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 75
Distance: CLOSE/NEAR
Notes: 90+MTN/HILL VU



Map Lot Sub: 0000R9 000036 000006
Location: 122 OLD LYNDEBORO MTN RD
Owner: GIGNAC, JAY R
View Value: \$ 22,400
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 75
Distance: DISTANT
Notes: part blocked vu



Map Lot Sub: 0000R9 000061 000001
Location: 40 PLOWSHARE LANE
Owner: PLOWSHARE FARM, INC.
View Value: \$ 22,400
Subject: HILLS
Width: PANORAMIC
Depth: TOP 75
Distance: CLOSE/NEAR
Notes: C MTN & HILLSIDE V



Map Lot Sub: 0000S5 000017 000000
Location: 81 GOULD HILL ROAD
Owner: PARKER, RICHARD E.
View Value: \$ 22,400
Subject: HILLS
Width: AVERAGE
Depth: TOP 75
Distance: DISTANT
Notes: VU



Map Lot Sub: 0000R5 000011 000000
Location: 531 FRANCESTOWN ROAD
Owner: SLEEPER, CARROLL B HEIRS OF
View Value: \$ 30,400
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 50
Distance: DISTANT
Notes: VU



Map Lot Sub: 0000R5 000019 000000
Location: 97 PINE RIDGE ROAD
Owner: SEIGARS, STEVEN E
View Value: \$ 30,400
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 50
Distance: DISTANT
Notes: VU



Map Lot Sub: 0000R5 000022 000002
Location: PINE RIDGE ROAD
Owner: SEIGARS, STEVEN E
View Value: \$ 30,400
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 50
Distance: DISTANT
Notes: MTN/HILL VU



Map Lot Sub: 0000R7 000006 000000
Location: 188 EAST ROAD
Owner: 188 EAST ROAD TRUST
View Value: \$ 30,400
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 50
Distance: DISTANT
Notes: 90+ C MTN VU



Map Lot Sub: 0000R1 000010 000000
Location: MUZZEY HILL ROAD
Owner: RUSSELL, BRUCE C
View Value: \$ 60,000 CU
Subject: MOUNTAINS
Width: AVERAGE
Depth: FULL 100%
Distance: DISTANT
Notes: VU C-NOTES



Map Lot Sub: 0000R1 000020 000000
Location: MUZZEY HILL ROAD
Owner: CILLEY, RAYMOND M REV TRUST
View Value: \$ 60,000 CU
Subject: MOUNTAINS
Width: AVERAGE
Depth: FULL 100%
Distance: DISTANT
Notes: 90+ FAR HILLS VU



Map Lot Sub: 0000R2 000009 000000
Location: 43 CART LANE
Owner: LEBLANC, MICHELLE D.
View Value: \$ 60,000
Subject: MOUNTAINS
Width: WIDE
Depth: TOP 75
Distance: DISTANT
Notes: AVE/MTS/D100/DSTVU



Map Lot Sub: 0000R2 000010 000000
Location: 27 CART LANE
Owner: CROTCHED MOUNTAIN FOUNDATION
View Value: \$ 60,000
Subject: MOUNTAINS
Width: WIDE
Depth: TOP 75
Distance: DISTANT
Notes: AVE/MTS/D100/DSTVU



Map Lot Sub: 0000R2 000017 00GRVL
Location: 418 SAWMILL ROAD
Owner: SAWMILL ROAD TRUST
View Value: \$ 60,000
Subject: MOUNTAINS
Width: AVERAGE
Depth: FULL 100%
Distance: DISTANT
Notes: AVE/MTS/D100/DSTVU



Map Lot Sub: 0000R4 000044 000000
Location: 885 FOREST ROAD
Owner: SCOTT, PAUL W.
View Value: \$ 60,000
Subject: MOUNTAINS
Width: WIDE
Depth: TOP 75
Distance: DISTANT
Notes: VU

	Date	Book/Page	Type	Price
Most Recent Sale:	04/30/12	8421/0962	Q I	\$245,000
Current Assessment:				\$214,400



Map Lot Sub: 0000R7 000023 000001
Location: 400 NEW BOSTON ROAD
Owner: GUTHRIE, IAIN C.
View Value: \$ 60,000
Subject: MOUNTAINS
Width: WIDE
Depth: TOP 75
Distance: DISTANT
Notes: VU



Map Lot Sub: 0000R7 000024 0003-1
Location: 51 FLETCHER FARM ROAD
Owner: SNAPE, ROBERT J.
View Value: \$ 60,000
Subject: MOUNTAINS
Width: PANORAMIC
Depth: TOP 50
Distance: DISTANT
Notes: MTN/VALLEY VU



Map Lot Sub: 0000R1 000020 0009-1
Location: 81 MUZZEY HILL ROAD
Owner: CILLEY, RAYMOND M REV TRUST
View Value: \$ 80,000
Subject: MOUNTAINS
Width: WIDE
Depth: FULL 100%
Distance: DISTANT
Notes: VU



Map Lot Sub: 0000R9 000027 000000
Location: 79 COACH ROAD
Owner: LAGUERRE, DANIEL E.
View Value: \$ 80,000
Subject: MOUNTAINS
Width: WIDE
Depth: FULL 100%
Distance: DISTANT
Notes: C MTN+ VU



Map Lot Sub: 0000R9 000036 000005
Location: 114 OLD LYNDEBORO MTN RD
Owner: DUMAINE, THOMAS L
View Value: \$ 100,000
Subject: MOUNTAINS
Width: WIDE
Depth: FULL 100%
Distance: EXTREME DISTANT
Notes: 2 TIER VU



Map Lot Sub: 0000R7 000005 000000
Location: 135 WOODLAND HILL ROAD
Owner: TIMMONS, SARA R. TRUSTEE
View Value: \$ 112,800
Subject: MOUNTAINS
Width: PANORAMIC
Depth: TOP 75
Distance: EXTREME DISTANT
Notes: 160+ MTN/VALLEY VU



Map Lot Sub: 0000R1 000001 000002
Location: MUZZEY HILL ROAD
Owner: AYASLI-DR., YALCIN
View Value: \$ 150,400 CU
Subject: MOUNTAINS
Width: PANORAMIC
Depth: FULL 100%
Distance: EXTREME DISTANT
Notes: VU



Map Lot Sub: 0000R1 000001 0002-1
Location: 219 MUZZEY HILL ROAD
Owner: CILLEY, MARK N.
View Value: \$ 150,400
Subject: MOUNTAINS
Width: PANORAMIC
Depth: FULL 100%
Distance: EXTREME DISTANT
Notes: VU



Map Lot Sub: 0000R1 000001 0002-3
Location: MUZZEY HILL ROAD
Owner: AYASLI-DR., YALCIN
View Value: \$ 150,400 CU
Subject: LAKES & MOUNTAINS
Width: PANORAMIC
Depth: FULL 100%
Distance: EXTREME DISTANT
Notes: VU



Map Lot Sub: 0000R7 000024 000002
Location: 95 FLETCHER FARM ROAD
Owner: TIMMONS, ROBERT A.
View Value: \$ 150,400
Subject: MOUNTAINS
Width: PANORAMIC
Depth: FULL 100%
Distance: EXTREME DISTANT
Notes: VU/180 MTNS,100%



Map Lot Sub: 0000R1 000009 000000
Location: 515 SAWMILL ROAD
Owner: CERNOTA, ARNOLD TRUSTEE ET AL
View Value: \$ 224,800
Subject: MOUNTAINS
Width: PANORAMIC
Depth: FULL 100%
Distance: EXTREME DISTANT
Notes: 2 DIR MULTI TR VU

C. BUILDING GRADING

B4 – Below Minimum House – Basic camp style construction, typically no interior finish, may lack central heat. May lack plumbing and/or electric service. Typically no foundation.

B3 - Minimum House – Average camp style construction. No specific style and having minimal interior and/or exterior finish and features. May not have enclosed foundation and may lack water, sewer or electric.

B2 - Basic Weather Tight House - Very plain shelter with few doors or windows, low grade design interior and exterior. Typically without an enclosed foundation.

B1 - Below Average House - Basic box, minimal to no fenestration, little to no design, low quality materials and windows may consist of a mix of average grade material and low grade design, or may be an average house without an enclosed foundation.

A0 - Average House - Basic box, reasonable number of windows, may be double hung single pane with or without storm windows or double pane windows, no extras, plain interior and exterior.

A1 - Above Average House - Typically more than a box with some design features, roof overhang, and upgraded windows or not, may have some angles or roof cuts, appealing layout of windows and initial appeal somewhat better than average. Generally above average materials for trim and floor finish.

A2 - Good Quality House - Generally of good to high quality materials or a mix of average and high, has good exterior trim design normally with roof overhang, some designer roof cover and/or trim accents, not plain, windows are typically casement or thermopane, entrance may be elaborate, roof may have multiple angles.

A3 - Very Good Quality House - All of A2 above, but also custom work on trim, kitchen & baths, recessed lighting, high quality floor cover, exterior high quality and design, exterior and interior trim of good quality and design, may have features like window “eyebrows” and a splash board around the lower exterior walls. May have some custom windows and cathedral areas typically with good lighting.

A4 - Excellent Quality House - All of the above, but with greater fenestration and attention to detail, custom trim, custom kitchen and/or baths. Multiple high quality floor cover, excellent design and curb appeal. Generally multi floor with angles and/or roof cuts. Generally high quality usually includes built-ins cabinets, bookcases and shelving.

A5 - Excellent + Quality House - All of the features of an A4 (Excellent) house, but with some additional custom details and design features. Typically older homes of high quality, center chimney, detailed cove molding, excellent roof overhang on four sides with custom design and molding, wide or detailed corner boards and window trim, generally multi-story with good fenestration having great curb presentation.

Grades Above A5 - Generally have all the features of the A5 grade, including some or all of the following: multi-story, angles, roof cuts, recessed lighting inside and out, built-ins, great curb presentation and marketability, features and appeal that in the marketplace make this building somewhat more desirable than the A5 grade building in stages up to luxurious which may contain all of the features above with a progressively higher degree of quality and design found in town.

Manufactured Homes

B3 – Generally 8' wide or less 2x4 or 2x3 construction.

B2 – Generally 10' wide, 2x4 or 2x3 construction.

B1 – Generally 12' wide, 2x4 construction.

A0 – Generally 14' wide with gable roof, could be 2x4 or 2x6 construction.

A1 – Generally 14' wide with added ornamentation or detail or 2x6 construction.

A2 – Generally 16' wide with 2x6 construction.

This is merely a guideline and a homes' quality could be adjusted up or down for the presence (or lack of) the following: upgraded windows, gable or pitched roof, foundation or basement.

The following pictures samples will help, as words do not always express or capture the essence of the building as much as pictures do. The above text is meant as a guideline and not meant, nor would it be possible to describe or include every possible situation.



B3 -- MINIMUM (0000S2 000018 000000)



B2 -- AVG-20 (0000S2 000002 000000)



B1 -- AVG-10 (0000R5 000020 000000)



B1 -- AVG-10 (0000S2 000016 000000)



A0 -- AVG (0000S2 000011 000000)



A0 -- AVG (0000R3 000011 000000)



A0 -- AVG (0000R3 000012 000008)



A0 -- AVG (0000R3 000017 000000)



A0 -- AVG (0000R3 000022 000002)



A1 -- AVG+10 (0000R3 000044 000000)



A1 -- AVG+10 (0000R4 000010 000001)



A1 -- AVG+10 (0000R9 000039 000000)



A1 -- AVG+10 (0000R9 000043 000012)



A1 -- AVG+10 (0000R9 000043 000014)



A1 -- AVG+10 (0000R9 000043 00001-1)



A1 -- AVG+10 (0000S5 000008 000000)



A1 -- AVG+10 (0000S5 000027 000000)



A2 -- AVG+20 (0000R4 000044 000000)



A2 -- AVG+20 (0000R3 000043 000000)



A2 -- AVG+20 (0000R1 000020 000001)



A3 -- AVG+30 (0000R1 000001 0002-2)



A3 -- AVG+30 (0000R3 000044 000002)



A4 -- EXC (0000R1 000001 0002-1)



A4 -- EXC (0000R2 000017 00GRVL)



A4 -- EXC (0000V3 000026 000000)



A4 -- EXC (0000R6 000008 000010)



A5 -- EXC+10 (0000R5 000032 000000)



A5 -- EXC+10 (0000R5 000008 000006)



A6 -- EXC+20 (0000V4 000014 000000)



A6 -- EXC+20 (0000V4 000024 000000)

Town of GREENFIELD Hillsborough County New Hampshire

2014 Revaluation Neighborhood and Sales Map

LEGEND

NEIGHBORHOODS

	A : AVERAGE -40%		E : AVERAGE 100%
	B : AVERAGE -30%		F : AVERAGE +10%
	C : AVERAGE -20%		G : AVERAGE +20%
	D : AVERAGE -10%		T : AVERAGE +300%

Sale and Neighborhood code information was aquired from Avitar Assessing database. Town Boundary and Road information was aquired from GRANIT.

