



Avitar Associates of New England, Inc.

Municipal Services Company

Springfield, NH

2015 VALUATION UPDATE

April 1, 2015

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

Index
Manual V3.15

Introduction.....	1
Intended Use/User.....	2
Section 1. Certification/Contract & Scope of Work	3
A. Certification.....	5
B. Scope of Work Contract	11
C. Personnel & Qualifications	25
D. Data Collection	29
Section 2. Prior DRA General Statistics	61
Section 3. Valuation Premise.....	65
A. Three Approaches to Value/Highest & Best	67
B. Zoning	71
C. Town Parcel Breakdown.....	72
D. Time Trending	73
E. Neighborhood Classification.....	75
F. Basic Mass Appraisal Process.....	78
G. Assumptions, Theories & Limiting Factors	79
H. Telecommunications & Utilities Value.....	80
Section 4. CAMA System.....	81
A. Introduction to the Avitar CAMA System.....	83
Section 5. CAMA Appraisal Review Card & Abbreviations, Samples & Definitions....	89
Section 6. Sales Data	109
A. Date Range of Sales & Effective Date of New Value.....	111
B. Qualified & Unqualified Sales Report.....	113
Section 7. Preliminary Sales Analysis Spreadsheets.....	121
Section 8. Field Review & Informal Hearing Process.....	131
A. Field Review	133
B. Informal Hearing Process.....	135
Section 9. Calibration Technique, Final Statistical Analysis & Value Cost Tables.....	137
A. Calibration Technique	139
B. Final Statistical Analysis & Testing	143
C. Final Valuation Cost Tables	257
Section 10. Waterfront & View & Building Grade Information	275
A. Waterfront Report	277
B. View Report.....	311
C. Building Grade Report	339

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 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 Springfield for an effective date of new values of 4/1/2015.

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 \$193,622,479 (not including utility values not valued by Avitar).

Signature: _____



Date: _____

9/14/15

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

Springfield, 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 Springfield
1.2 Address of Municipality:	P.O. Box 22
	Springfield, NH 03284
1.3 Contracting Officer for the Municipality:	Board of Selectmen
1.4 Telephone:	(603) 763-8405
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 10/1/2015 with assessments as of 4/1/2015.

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 **\$59,800** 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 **4** 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 – Not Applicable

- 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.

8.3 Records and Maps.

The Municipality shall furnish to the Company information pertaining to ownership of all property in the Municipality, including two sets of up-to-date tax maps, zoning maps, charts, plans and sales information which may be requested by the Company in performing its work under this contract. Maps must show lot size and road frontages. If lot size and road frontage is not on the maps, it must be provided by the town with the maps.

8.4 Sales Information.

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

9. INDEMNIFICATION AND INSURANCE

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

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

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

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

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

9.4 The Company shall maintain certificates of insurance on record with the Department of Revenue before 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 1,226 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**

Utility Valuations not included as Town uses another vendor for these values.
Photo's to be updated if current picture is no longer representative of what exists.
Measuring & Listing to begin in the Fall of 2014 to ensure timely completion of job.

Agreement Execution

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

Additional Cost of \$1,794

New Total, If Bond Required \$61,594

In the presence of:

Janet Roberts
Witness

Municipality of: Springfield, N.H.

By:

[Signature] 8/25/14
[Signature] 8/25/14
[Signature] 8/25/14
Board of Selectmen

Date:

8/25/2014

In the presence of:

[Signature]
Witness

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

By:

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

Date:

9-15-14

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	Certified Property Assessor
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
NF	Nicole Farruggio	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/Supervisor	Certified Property Assessor Supervisor
JR	Jonathan Rice	Assessor	Certified Property Assessor
KC	Kerry Connor	Assessor Assistant	Certified Property Assessor Assistant
DM	Dan Martin	Assessor Assistant	Certified Property Assessor Assistant
AD	Adam Denoncour	Assessor Assistant	Certified Building Measurer & Lister
JD	Jaron Downes	Building Data Collector	Certified Building Measurer & Lister

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

SECTION 1

D. DATA COLLECTION

I. Introduction to Data Collection

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

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

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

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

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

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

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

DATA COLLECTION FORM SAMPLE, (DCF)

II. Data Collection Form = DCF

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

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

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

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

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

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

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

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

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

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

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

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

History

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

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

Third Character/Why

A = Abatement/Appeal

C = Callback

H = Hearing

P = New Construction/Pickup

S = Subdivision

T = Town/Taxpayer Request

U = Update

V = Verification Process

Fourth Character/Action

E = Estimate

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

M = Measure Only

R = Reviewed

X = Refusal with notes

Used with 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.

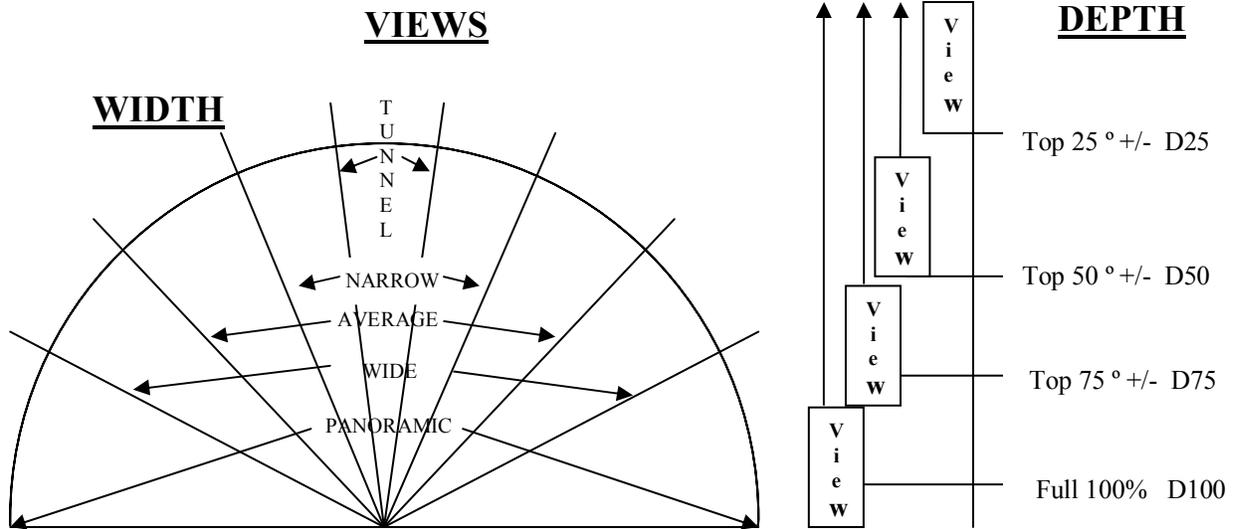
Topography

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

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

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

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

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

LISTING THE PROPERTY

Building Style & Normal Story Height

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

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

Story Height Explanation (See Story Height Examples)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Notes:

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

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

INTERIOR FLOORING

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

MINIMUM PLYWOOD: Plywood subfloor or underlayment.
CONCRETE: Concrete slab usually commercial or industrial.
HARD TILES: Quarry, ceramic tiles or polished stamped concrete.
LINOLEUM/VINYL: Refers to all forms of linoleum type products of various designs and shapes. This also includes commercial grade vinyl tiles as seen in some schools and grocery stores.
PINE OR SOFTWOODS: Pine or softwood boards covering floor area.
HARDWOOD: Generally oak, cherry, maple, birch, bamboo or ash woods.

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

NUMBER OF BEDROOMS

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

BATHS OR BEDROOMS

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

Commercial Baths

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

GENERATORS

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

EXTRA KITCHEN

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

AIR CONDITION SYSTEMS

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

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

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

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

NUMBER OF STORIES

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

QUALITY ADJUSTMENT

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

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

CONDITION

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

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

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

Defined as:

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

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

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

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

XFOB

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

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

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

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

Common AGP diameters and AREA calculators for round pools.

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

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

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

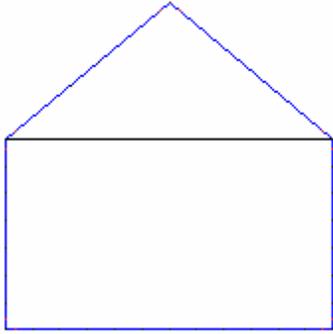
DECK - Deck refers to platforms that are not attached to the primary building. Some decks will be attached to the above ground pools.

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

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

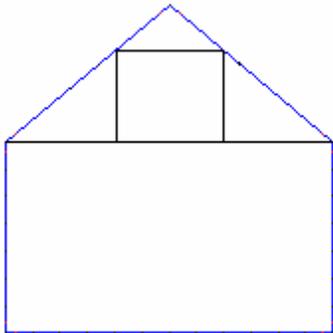
All XFOB's not picked up should be noted.

STORY HEIGHT EXAMPLES



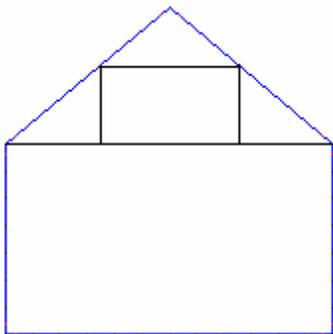
1 STORY FRAME

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



1 STORY FRAME & ATTIC

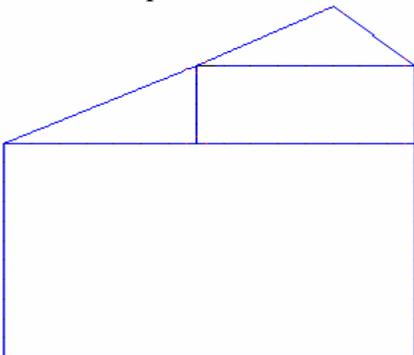
Mixture of Ranch & Cape Cod Style. Camps, Cottages & Mixtures. Low headroom. Only about 25% of the first floor space has 6' headroom on the upper floor. Could be noted as 1 story dwelling or a 1-1/2 story dwelling dependent upon market information.



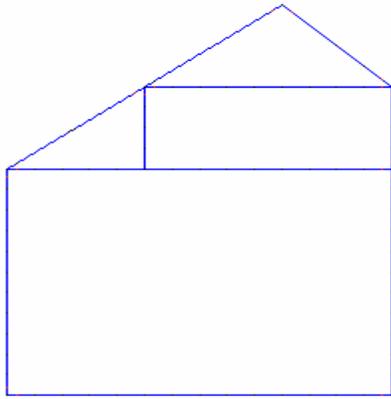
Example A

1-1/2 STORY FRAME

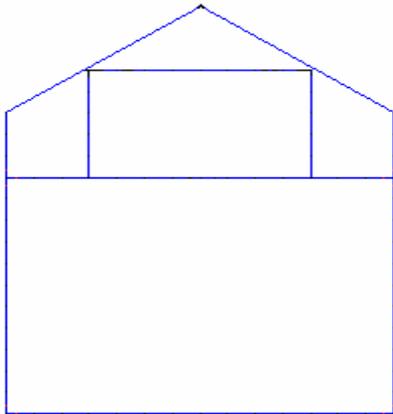
Same basic structure as above with or without shed dormers. In both cases only about 50% of the ground floor space exists in the upper floor as useable space with 6' wall height. Floor space may be larger, but ceiling slope brings the floor to ceiling height less than 6', and as a result, it is not considered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



Example B



Example A

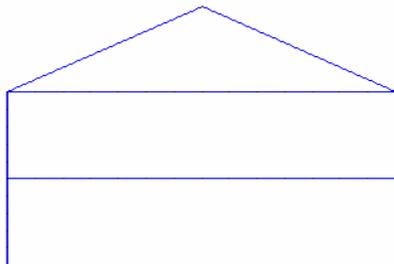


Example B

1-3/4 STORY FRAME

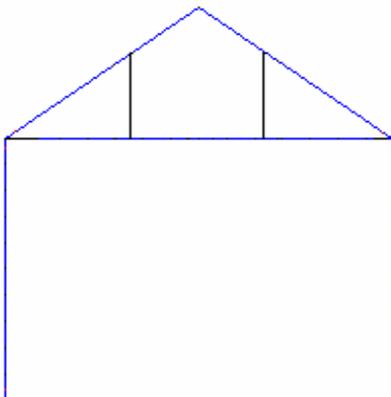
Full shed dormer or very high pitch roof without dormer found throughout the state. Second floor area is about 75% or more of the first floor area.

See Example A & B Left



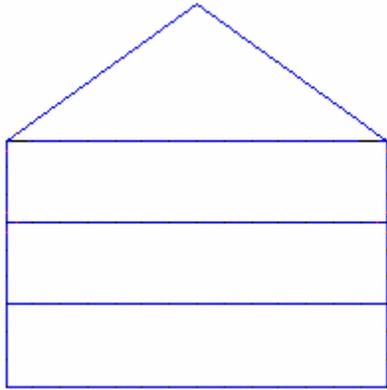
2 STORY FRAME

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



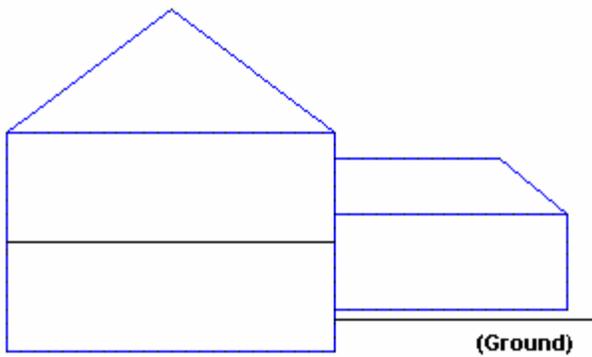
2 STORY FRAME & ATTIC

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

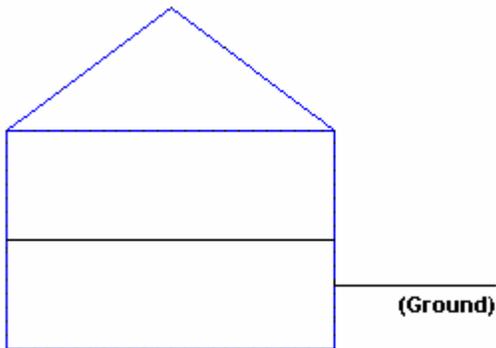


3 STORY FRAME

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.

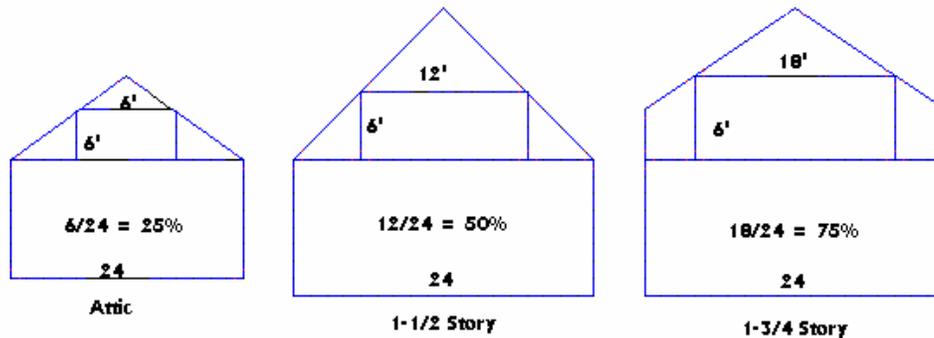


SPLIT ENTRY - one story Ranch Style Home
 $\frac{1}{2}$ of lower floor foundation exposed.

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.

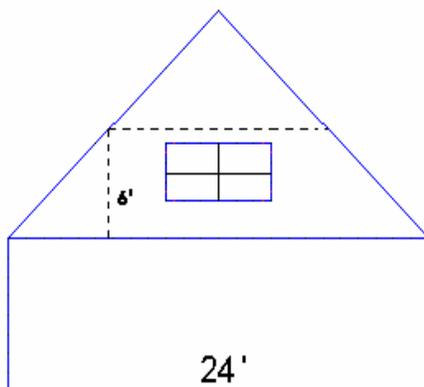
Example: Method 1



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

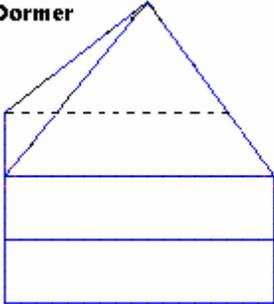
*Note: Estimate 6' ceiling height. Normally, this is just below or at window top. It is important to know where the first floor ends and the second floor begin, via window view, as high exterior side walls may not mean higher first floor ceiling and this may increase the potential second floor area.

Dormers

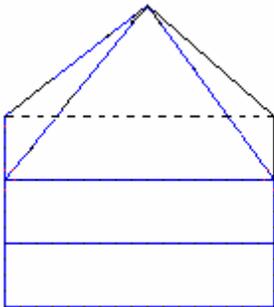
Dormers are projected roof lines that may or may not be considered as livable area. When dormers are of considerable size, they contribute to the livable area. The additional area supplied by the dormer must be included in the determination of story height.

EXAMPLES:

Dormer



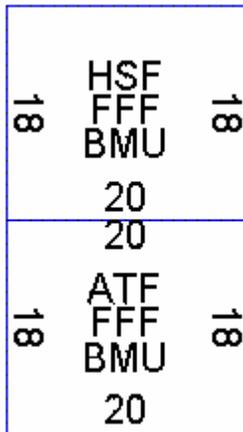
Normally, this is 2-1/2 story house without a dormer. Due to the addition of a full or at least 3/4 length dormer, we now have a 2-3/4 story house. Full dormer means from one end to the other. 3/4 dormer means the dormer covers at least 3/4 of the total distance from end to end.

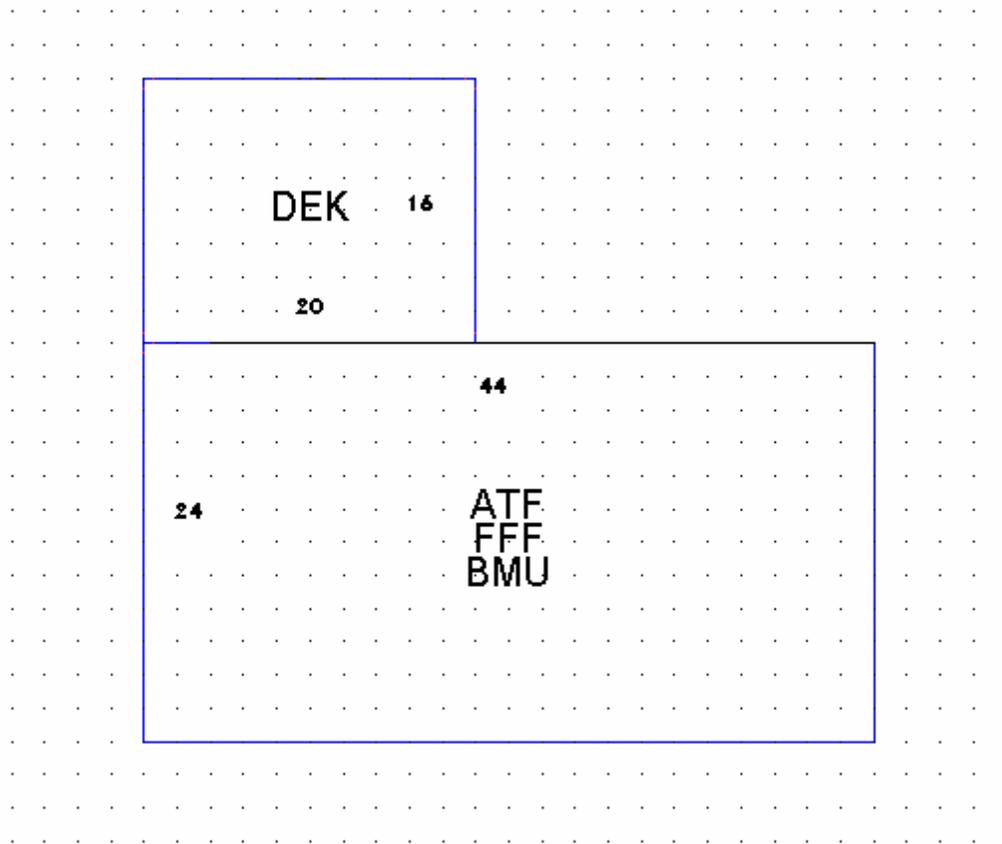


The addition of a dormer to each side of the house can transform a 2-1/2 story house to a 3 story house if full dormers or 2-3/4 story if partial dormers. It is important to note the size of the dormers, whether half, 3/4 or full.

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

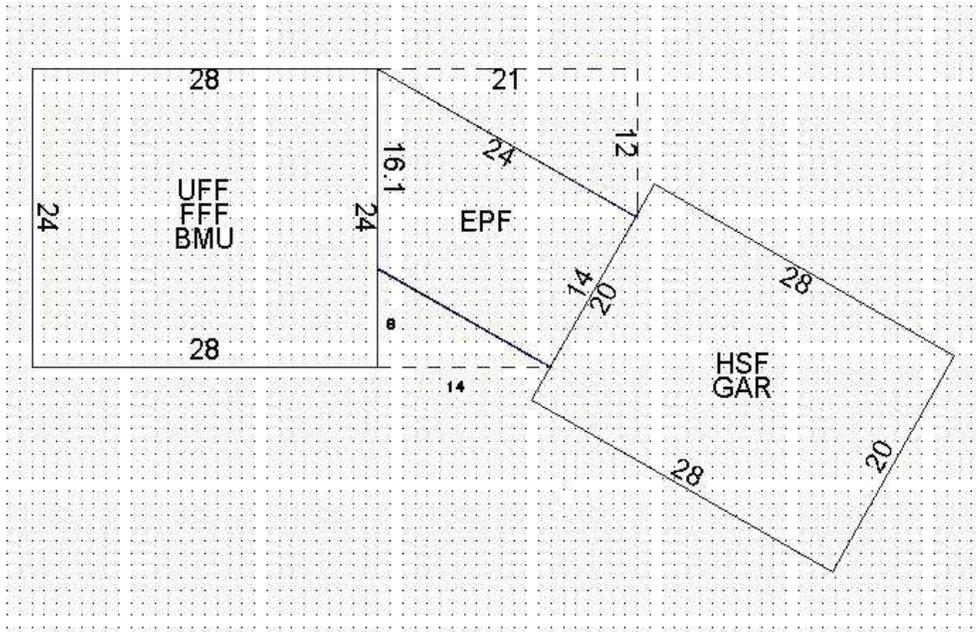
Represents dormer addition





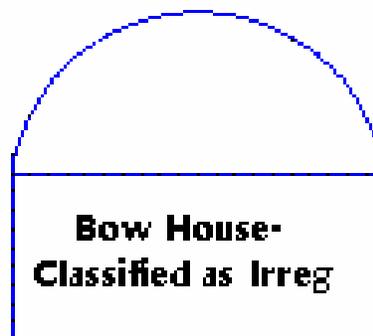
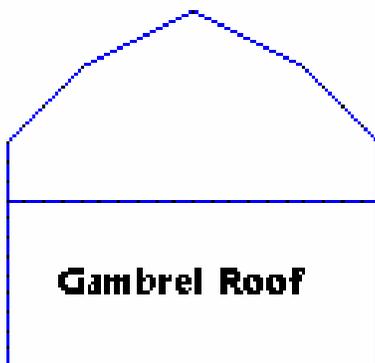
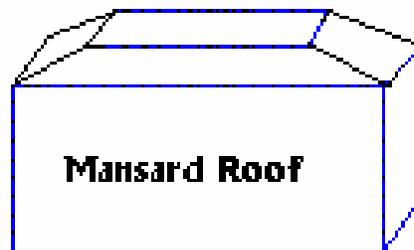
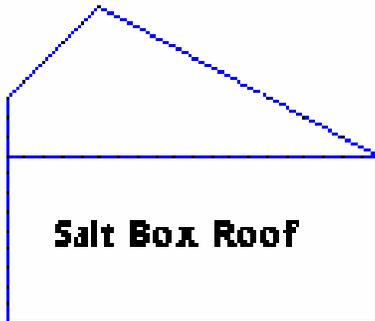
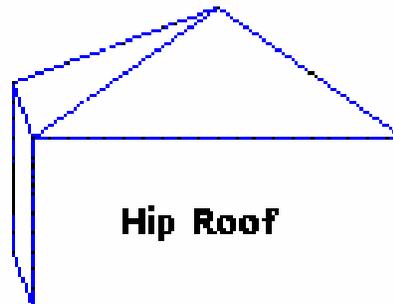
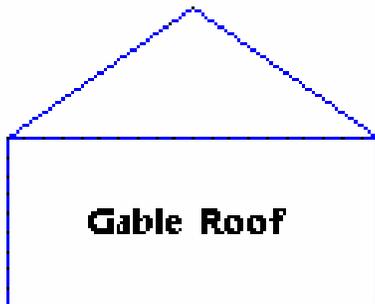
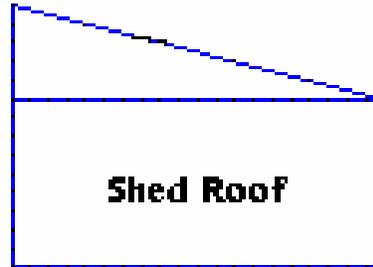
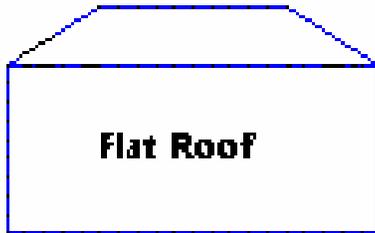
The grid on the back of the DCF is used to draw a sketch of the building to scale. Each point on the grid represents 2 feet, unless otherwise noted by the field person on the sketch.

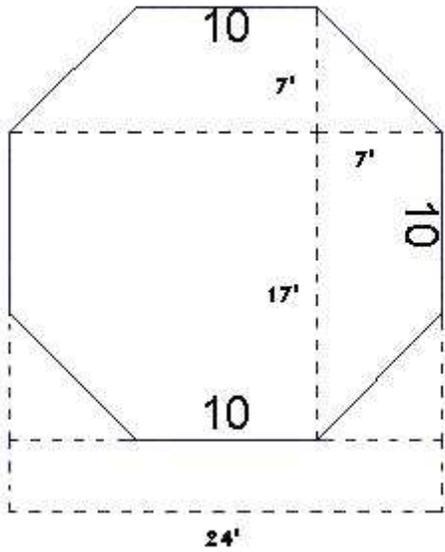
Each section is labeled by existing floors starting with the attic, upper floors, first floor or ground floor and then the basement. Order of the labels does not affect the value, but it does look more correct when labeled top down.



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

ROOF TYPES





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

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

SECTION 2

PRIOR DRA GENERAL STATISTICS

Prior Sales Analysis Information

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

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

<i>Assessment to sales ratio:</i>	<i>90% to 110%</i>
<i>Coefficient of Dispersion (COD):</i>	<i>Not Greater Than 20</i>
<i>Price Related Differential (PRD):</i>	<i>.97 to 1.03</i>
<i>Difference between Strata:</i>	<i>5%</i>
<i>Strata:</i>	<i>Land only</i>
	<i>Residential Land & 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 2014

Overall Median Assessment to Sales Ratio:	<u>104.3%</u>
Coefficient of Dispersion:	<u>17</u>
Price Related Differential:	<u>1.08</u>

	<u>Ratio</u>	<u>COD</u>
Residential Land Only Sales:	<u>N/A</u>	<u>N/A</u>
Residential Land & Building Sales:	<u>104.3%</u>	<u>17</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.

MARKET MODIFIED COST APPROACH TO VALUE

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

AVITAR's

CAMA: Computer Assisted Mass Appraisal

Mass Appraisal

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

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

This process is not perfect, as market sales data is subject to the perceptions and emotions of buyers and sellers at any given point 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.

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

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

Zone 1 – Rural Residential (RR)

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

Frontage - Minimum frontage requirement is two hundred (200) feet.

Zone 2 – Forest Conservation (C)

Area - Minimum land area is fifty (50) acres.

Frontage - Minimum frontage requirement is four hundred (400) feet.

C. Town Parcel Breakdown

Springfield Parcel Count

	# of Parcels	Value
RESIDENTIAL LAND ONLY (not including current use):	277	\$ 11,914,500
RESIDENTIAL LAND ONLY WITH CURRENT USE:	170	\$ 2,167,179
RESIDENTIAL LAND & BUILDING (not including current use): Median: \$ 221,900	497	\$ 123,555,500
RESIDENTIAL LAND & BUILDING WITH CURRENT USE:	89	\$ 24,022,878
MANUFACTURED HOUSING ON OWN LAND:	64	\$ 6,738,635
MANUFACTURED HOUSING ON LAND OF ANOTHER:	9	\$ 199,300
RESIDENTIAL CONDOMINIUMS:	Included in Residential Buildings	
DUPLEX & MULTI-FAMILY:	19	\$ 6,817,920
COMMERCIAL/INDUST. LAND ONLY (not including current use):	16	\$ 2,580,600
COMMERCIAL/INDUST. LAND & BUILDING (not including current use):	16	\$ 10,216,000
COMMERCIAL/INDUST. WITH CURRENT USE:	6	\$ 5,409,967
UTILITY: Utilities not valued by Avitar		
TOTAL TAXABLE:	1166	\$ 193,622,479
TOTAL EXEMPT/NONTAXABLE:	60	\$ 12,613,400
TOTAL NUMBER OF PARCELS:	1226	
(TOTAL NUMBER OF CARDS):	1307	
PROPERTIES WITH VIEWS (included above):	110	
PROPERTIES WITH WATER FRONTAGE (included above):	183	
DRA CERTIFICATION YEAR:	2015	

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 2012, 2013 and 2014 and an analysis of three paired sales or properties that sold twice.

<u>Sales Analysis Results</u>	<u>Year</u>	<u>Median Ratio</u>	<u>Year</u>	<u>Median Ratio</u>
	2012	1.06	2013	1.049
	2013	1.049	2014	1.006
	2014	1.006	2015	0.986

To determine the trend factor for 2013 using the sales analysis, we took the difference between the 2012 and 2013 ratios (0.011), divided that number by the 2012 ratio of 106.0% which resulted in a positive trend factor of 1.05% or 0.087% per month.

To determine the trend factor for 2014 using the sales analysis, we took the difference between the 2013 and 2014 ratios (0.043), divided that number by the 2013 ratio of 104.9% which resulted in a positive trend factor of 4.10% or 0.342% per month.

To determine a trend factor for 2015 using the sales analysis, we took the difference between the 2014 and 2015 ratios (0.02), divided that number by the 2014 ratio of 98.6% which resulted in a positive trend factor of 2.03% or 0.169% per month.

The average of this analysis suggests a positive 0.2% per month trend.

DRA Equalization Ratio Study

<u>Year</u>	<u>Median Ratio</u>
2012	107.3%
2013	106.3%
2014	104.3%

To determine the trend factor for 2013 using the DRA figures, we took the difference between the 2012 and 2013 ratios (1.0), divided that number by the 2012 ratio of 107.3% which resulted in a positive trend factor of 0.93%, or 0.078% per month.

To determine the trend factor for 2014 using the DRA figures, we took the difference between the 2013 and 2014 ratios (2.0), divided that number by the 2013 ratio of 106.3% which resulted in a positive trend factor of 1.88% or 0.157% per month.

We also analyzed 2015 qualified sales through 4/1/2015; however, as this analysis reflected only a portion of 2015, the DRA ratio for the entire year doesn't exist.

The average of this analysis suggests a positive 0.1175% per month trend.

There were no sales that sold twice within a reasonable timeframe, so this analysis was not used.

Summary

The conclusions reached by each analysis suggest a range from a market appreciation of between approximately 0.1175% per month to 0.2% per month. Due to the relatively few number of sales, and because each approach used suggests that there has been a relatively minor market change, no time trend is applied.

E. Neighborhood Classification

Market Value Influences

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

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

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

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

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

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

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

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

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

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

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

Neighborhoods are classified by alphabetical letters, as follows:

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

E = Average or most common.

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

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

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

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

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

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

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

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

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

F. Basic Mass Appraisal Process

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

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

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

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

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

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

G. Assumptions, Theories & Limiting Factors

Assumptions

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

Theories

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

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

Limiting Factors

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

H. Telecommunications & Utilities Valuation

Telecommunications & Utilities

All telecommunications & utilities values were assessed by others and not Avitar.

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

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

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

EXAMPLE:

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

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

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

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

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

LAND VALUE COMPUTATIONS

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

SAMPLE LAND CHART

<u># Acres</u>	<u>Value</u>
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

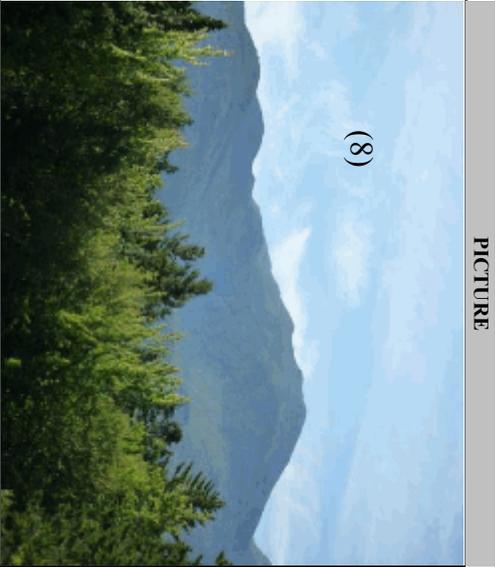
CAMA APPRAISAL REVIEW CARD

ABBREVIATIONS, SAMPLES & DEFINITIONS

Notices may not be exact copies

APPRAISAL CARD - FRONT

Map: 0000U3 Lot: 000015 Sub: 000000 (1) Card: 1 of 1 (2) 1 MAIN STREET ANYTOWN PICTURE Printed: (3) 10/6/2014

OWNER INFORMATION		SALES HISTORY				ANYTOWN PICTURE
DOW, JOHN	(4)	Date	Book	Page	Type	
1 MAIN STREET		02/11/2008	1240	108	U138	
ANYTOWN, NH 03123						(8)

LISTING HISTORY	NOTES
10/17/13 MAIL APPT LETTER (6)	5/13/05 MERGED U3-15/2 INTO U3-15. PER BOOK #1125, PAGE #0139, EFFECTIVE 2004 TAXES. PART OF LOT ACROSS BOOTHMAN LANE. WARD CEDAR LOG HOME; 2/08 SALE SPLIT BY SALE WITH U4-9, 2012 BR, SMALL SHED DORMER ON FRONT OF BUILDING, NO SIDING ON DORMER AS OF 4/1, NCV, 4/13;
04/01/13 DWPM	
07/12/12 DWVM	
06/20/12 INSP MARKED FOR INSPECTION	
10/16/09 MSHC	
09/17/09 MFVL	
06/23/09 MFVM	
07/10/04 O MF	(7)

EXTRA FEATURES VALUATION (9)								
Feature Type	Units	Length	Width	Size Adj	Rate	Cond	Market Value	Notes
FIREPLACE 1-STAND	1			100	3,000.00	100	3,000	

LAND VALUATION (11)														
Zone:	RES-A RESIDENTIAL A	Minimum Acreage:	1.00	Minimum Frontage:	200	Site:	AVERAGE Driveway: GRAVEL Road: GRAVEL							
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
IF RES	1,000 ac	50,000	F	110	100	90	90	95 -- MILD	100	42,300	0	N	42,300	
IF RES	1,466 ac	x 1,500	X	100					100	2,200	0	N	2,200	
VIEW		MOUNTAINS, AVERAGE, TOP 75%, DISTANT												
		2,466 ac												
												82,000	82,000	

MUNICIPAL SOFTWARE BY AVITAR (10)						
Year	Building	Features	Land			
2012	\$ 79,100	\$ 3,000	\$ 97,500			
		Parcel Total:	\$ 179,600			
2013	\$ 79,100	\$ 3,000	\$ 97,500			
		Parcel Total:	\$ 179,600			
2014	\$ 80,000	\$ 3,000	\$ 82,000			
		Parcel Total:	\$ 165,000			

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.

APPRAISAL CARD - BACK

Map: 0000U3

Lot: 000015

Sub: 000000

Card: 1 of 1

1 MAIN STREET

ANYTOWN

Printed: 10/6/2014



PICTURE

(1)

OWNER

(2)

DOW, JOHN
1 MAIN STREET
ANYTOWN, NH 03123

TAXABLE DISTRICTS

District

Percentage

(3)

BUILDING DETAILS

(4)

Model: 1.5 STORIES LOG
Roof: GABLE OR HIP/ASPHALT
Ext: LOGS
Int: WOOD/LOG
Floor: HARDWOOD/PINE/SOFT WD
Heat: OIL/EA DUCTED
Bedrooms: 3 Baths: 1.0 Fixtures: 3
Extra Kitchens: Fireplaces:
A/C: No Generators:
Quality: A0 AVG
Corn. Wall:
Size Adj: 1.1753 Base Rate: RSA 80.00
Bldg. Rate: 1.1286
Sq. Foot Cost: \$ 90.29

PERMITS

Date

Permit ID

Permit Type

Notes

10/22/12 15-12 ADDITION DORMER
(5)

BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
BMTU	BSMNT	609	0.15	91
CRL	CRAWL SPACE	84	0.05	4
CTH	CATHEDRAL	336	0.10	34
FFF	FST FLR FIN	693	1.00	693
HSF	1/2 STRY FIN	357	0.50	179
OPF	OPEN PORCH FIN	264	0.25	66
GLA:	872	2,343		1,067

(7)

2014 BASE YEAR BUILDING VALUATION (8)

Market Cost New: \$ 96,339
Year Built: 1967
Condition For Age: AVERAGE 17 %
Physical:
Functional:
Economic:
Temporary:
Total Depreciation: 17 %
Building Value: \$ 80,000

4	12	17	2
CTH FFF CRL	CTH FFF BMTU	HSF FFF BMTU	HSF FFF BMTU
4	12	17	2
33	33	33	33
OPF	OPF	OPF	OPF

(6)

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

Model – Story Height/Building Type	Fireplaces
Roof - Style & Material Cover	A/C - Central Air
Ext - Exterior Wall Cover	Generators
Int - Interior Wall Material	Quality - Building Quality Description
Floor - Floor Cover Material	Com Wall - Commercial Wall Structure
Heat - Type & Fuel	Size Adj - Size Adj Factor
Bedrooms - # of Bedrooms	Base Rate - Bldg Sq Ft Cost
Bath - # of Baths	Bldg Rate - Overall bldg factor, based on prior bldg description
Fixtures - Total # of Bath Fixtures	Sq. Foot Cost - Final Adjusted Bld Sq Ft Cost
Extra Kitchens – In-law or Living Area Kitchen	

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

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

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

GENERAL	
COMMONLY USED ABBREVIATIONS	

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

SAMPLE - LIST LETTER

TOWN OF ANYTOWN
25 MAIN STREET
ANYTOWN, NH 03123

DOW, JOHN
1 MAIN STREET
ANYTOWN, NH 03123

Map Lot Sub : 0000U3 000006 000000

April 1, 2015

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, 4/14/15 thru Thursday, 4/16/15 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, 2015

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, 5/16/15 thru, Thurs, 5/19/15 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

June, 15, 2015

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 4/1/2015.

Sales that occurred between 4/1/2013 and 7/31/2015 were used.

Total Number of Qualified Sales Used 38 sales were used.

B. Qualified & Unqualified Sales Report

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

The sales list includes the following abbreviations, defined here:

LC=Land Use Code

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

NC=Neighborhood Code

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

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

SH=Story Height

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

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

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

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

Springfield Sales Analysis Report

Ratio	Map	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Sale Price	Assessment	I	Q	Unqualified Description	Prior Year Assessment
	Sale Note							Eff. Area			Sale Date			Grantor	
1.012	000003	000502	000488	01	2.30	R1	D	RSA	A	\$ 165,000	\$ 166,900	I	Q	RICHARDSON, ROBERT	\$ 170,300
	NO MIS - ABUTTER SALE														
0.998	000007	000427	000410	01	5.40	R1	G	RSA	C	\$ 975,000	\$ 973,200	I	Q	SPADAFORA, PETER & MEL	\$ 734,200
1.020	000008	000114	000523	01	6.00	R1	E	RSA	D	\$ 320,000	\$ 326,400	I	Q	ANDREWS, ROBERT	\$ 343,300
0.824	000009	000726	000052	01	4.50	R1	F	RSA	D	\$ 280,000	\$ 230,700	I	Q	AUSTIN, GREGORY R	\$ 244,400
1.072	000009	000820	000083	01	4.70	R1	F	RSA	D	\$ 295,000	\$ 316,300	I	Q	DEYETT, MICHAEL T	\$ 333,600
0.997	000009	000847	000107	01	4.10	R1	F	RSA	A	\$ 234,900	\$ 234,200	I	Q	OSHEA, BRIAN J.	\$ 238,200
1.044	000010	000060	000243	01	11.10	R1	F	RSA	B	\$ 225,000	\$ 234,800	I	Q	LEPICH, JAMES P.	\$ 240,000
1.055	000010	000122	000011	01	5.20	R2	F	RSA	C	\$ 267,500	\$ 282,100	I	Q	DENMAN, RONALD M	\$ 313,100
1.089	000015	000644	000016	01	5.06	R1	E	RSA	D	\$ 278,500	\$ 303,300	I	Q	EVANS JR, CHARLES	\$ 317,800
0.989	000018	000010	000516	01	57.75	R1	D	RSA	D	\$ 355,000	\$ 351,000	I	Q	BERNER, DAVID, TRUSTEE	\$ 344,000
0.989	000018	000358	000066	01	2.44	R1	F			\$ 46,000	\$ 45,500	V	Q	LAUDERDALE, JAMES C &	\$ 0
	BUYER RESPONSIBLE FOR LUCT														
1.024	000018	000445	000305	01	2.33	R1	F	MHD	A	\$ 119,800	\$ 122,700	I	Q	EMERY, MARY	\$ 145,100
0.956	000023	000517	000448	03	1.05	R1W	D			\$ 43,500	\$ 41,600	V	Q	KIDDER, D.H. & TODD, W	\$ 50,500
1.002	000023	000545	000420	03	0.76	R1W	D	RSA	A	\$ 330,000	\$ 330,700	I	Q	BUCHIN, JACQUELINE	\$ 310,800
0.983	000023	000846	000485	01	1.25	R1	F	RSA	A	\$ 192,000	\$ 188,800	I	Q	WALTER, TERRY S	\$ 207,000
1.001	000025	000139	000172	01	48.60	R1W	E			\$ 140,000	\$ 140,100	V	Q	SLOGIC, SCOTT T.	\$ 114,900
0.914	000025	000350	000180	01	2.02	R1	F	RSA	B	\$ 225,000	\$ 205,700	I	Q	TAYLOR, WILL & JOELLE	\$ 208,500
0.876	000025	000372	000373	01	5.01	R1	E	RSA	A	\$ 175,000	\$ 153,300	I	Q	HARRINGTON, CYNTHIA C.	\$ 157,300
0.932	000025	000467	000330	01	5.09	R1	E	RSA	C	\$ 344,500	\$ 321,200	I	Q	MOFFITT, STEPHEN J	\$ 290,500
0.978	000025	000487	000103	01	6.35	R1	E	RCP	C	\$ 80,000	\$ 78,200	I	Q	PIERCE, GERALD	\$ 87,500

Ratio	Map	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Sale Price	Assessment	I	Q	Unqualified Description	Prior Year Assessment
	Sale Note								Eff. Area		Sale Date			Grantor	
0.978	000029	000133	000209	01	2.82	R1	D	RSA	C	\$ 278,000	\$ 272,000	I	Q	GRACE, DANIEL & GINA	\$ 265,500
0.997	000029	000190	000166	01	2.85	R1	D	RSA	B	\$ 254,000	\$ 253,300	I	Q	GAMBINO, DONALD	\$ 276,100
1.067	000029	000463	000379	01	17.00	R2	E	RSA	A	\$ 340,000	\$ 362,700	I	Q	HAYWARD, MARION S. - TR	\$ 393,600
0.905	000030	000256	000197	01	6.70	R2	E	RSA	C	\$ 385,000	\$ 348,300	I	Q	JUDKINS, JENNIFER	\$ 331,700
0.920	000030	000300	000178	01	1.33	R1	F	RSA	A	\$ 242,000	\$ 222,700	I	Q	BRUNELLE, MELISSA	\$ 187,800
1.022	000030	000307	000157	01	1.22	R1	F	RSA	D	\$ 260,500	\$ 266,300	I	Q	BRUNELLE, MARK	\$ 262,400
0.895	000031	000094	000476	01	7.34	R1	E	RSA	A	\$ 214,500	\$ 191,900	I	Q	TOMBS, KAREN & KEVIN	\$ 195,000
1.096	000035	000839	000402	01	1.60	R1	E	RSA	A	\$ 180,000	\$ 197,300	I	Q	FITZGERALD, MICHELLE &	\$ 222,200
0.967	000036	000325	000020	01	91.60	R1	E	RSA	C	\$ 261,000	\$ 252,500	I	Q	GREENE, ROBERT C	\$ 278,700
0.979	000036	000512	000147	01	3.44	R1	E	RSA	C	\$ 215,000	\$ 210,500	I	Q	DONNELLY JR, ROBERT W	\$ 209,800
1.011	000037	000458	000147	01	5.29	R1	E	RSA	C	\$ 314,000	\$ 317,500	I	Q	WRIGHT, D & HIGGINSON,	\$ 318,900
0.989	000042	000041	000311	01	6.26	R1	E	RSA	B	\$ 188,600	\$ 186,600	I	Q	BERKELEY, STEVEN	\$ 185,900
0.959	000042	000197	000346	01	25.34	R1	E			\$ 148,000	\$ 141,900	V	Q	COLE, RICHARD ALAN	\$ 94,400
0.987	000042	000810	000150	01	65.00	EX-S	E			\$ 149,000	\$ 147,100	V	Q	PETRAEUS AND HOLLISTER	\$ 136,000
1.004	000043	000276	000235	01	7.10	R1W	E			\$ 69,500	\$ 69,800	V	Q	KELLER, WILLIAM & SUZA	\$ 64,600
1.146	000043	000501	000244	01	4.36	R1	E	RSA	D	\$ 199,000	\$ 228,000	I	Q	MILLS, GRETA & ERNEST	\$ 239,000
0.765	000048	000262	000063	01	5.64	R1	D	MHS	A	\$ 120,000	\$ 91,800	I	Q	ROBERTS, SEANE	\$ 93,200
0.914	000048	000562	000318	01	1.64	R1	E	RSA	A	\$ 154,900	\$ 141,600	I	Q	FADDEN, ROBERT G	\$ 145,600

Springfield 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				
0.717	000003	000520	000487	01	5.90	R1	D	RSA	A	\$ 185,000	\$ 132,700	I	U	ABUTTER SALE	\$ 139,000
									1,007		03/18/2014			HANSEN, MICHAEL PROPER	
54,800,000	000003	000557	000502	01	8.40	R1	D		\$ 1	\$ 54,800	\$ 54,800	V	U	FAMILY/RELAT GRNTR/E	\$ 133,000
											08/13/2014			BELL, LYNNE M-TRUSTEE	
54,800,000	000003	000557	000502	01	8.40	R1	D		\$ 1	\$ 54,800	\$ 54,800	V	U	FAMILY/RELAT GRNTR/E	\$ 133,000
											08/19/2014			BELL, ROBERT W. - TRUS	
1.168	000004	000763	000504	01	6.80	R1	F	RSA	A	\$ 54,900	\$ 64,100	V	U	IMPROVED POST SALE	\$ 191,100
									2,375		09/18/2013			HALL, JOHNATHAN,	
1.106	000006	000560	000264	01	0.39	R1	Q	RSA	D	\$ 140,000	\$ 154,800	I	U	ABUTTER SALE	\$ 167,800
									1,861		10/15/2014			SEAMANS FAMILY TRUST	
328,900,000	000006	000722	000208	01	1.60	R1	Q	RSA	A	\$ 1	\$ 328,900	I	U	FAMILY/RELAT GRNTR/E	\$ 220,800
									2,301		02/06/2014			LADD, TERRY & SANDRA	
793,600,000	000007	000144	000211	01	5.06	R1A	G	RSA	A	\$ 1	\$ 793,600	I	U	ESTATE SALE/DCY COV	\$ 754,100
									5,200		07/15/2013			BOBRUFF, ARTHUR	
304,800,000	000007	000452	000346	01	5.11	R1	G	RSA	C	\$ 1	\$ 804,800	I	U	NONMKT TRUST GRNTR/E	\$ 654,500
									4,521		05/13/2015			GOLDSMITH, PETER L	
1.432	000007	000510	000257	01	3.66	R1	G	RSA	A	\$ 90,000	\$ 128,900	V	U	IMPROVED POST SALE	\$ 532,000
									3,491		07/10/2013			HOFFMAN III, ROBERT S	
0.815	000007	000511	000299	01	5.33	R1	G	RSA	C	\$ 562,741	\$ 458,400	I	U	DEED INLIEU FORECLSR	\$ 478,200
									4,005		04/02/2014			PINKERTON, ELIZABETH	
1.113	000007	000511	000299	01	5.33	R1	G	RSA	C	\$ 412,000	\$ 458,400	I	U	FINANCIAL CO GRNTR/E	\$ 478,200
									4,005		06/26/2014			FEDERAL NATIONAL MORTG	
53,700,000	000007	000750	000517	01	3.03	R1	G		\$ 1	\$ 53,700	\$ 53,700	V	U	FAMILY/RELAT GRNTR/E	\$ 48,900
											08/23/2013			ROBINSON, GARY & JOAN	
1.113	000008	000066	000522	01	7.50	R2	E	RSA	C	\$ 225,000	\$ 250,400	I	U	LNDLRD/TENANT SALE	\$ 279,900
									3,272		06/24/2015			LACLAIR, DENISE T	
326,400,000	000008	000114	000523	01	6.00	R1	E	RSA	D	\$ 1	\$ 326,400	I	U	NONMKT TRUST GRNTR/E	\$ 343,300
									3,323		04/30/2015			SMITH, ROGER W. & FRAN	
0.851	000008	000803	000020	01	2.37	CI	E	IND	A	\$ 370,000	\$ 314,900	I	U	INSUF CNT MKT EXPOSUR	\$ 200,200
									5,330		03/27/2014			HANSEN, MICHAEL PROPER	
3.586	000009	000120	000030	01	5.00	R1W	F	RSA	C	\$ 81,800	\$ 293,300	I	U	INSUF CNT MKT EXPOSUR	\$ 144,700
									1,317		12/10/2013			DEXTER, EDYTHE C	
237,500,000	000009	000361	000154	01	1.05	R1W	F	RSA	C	\$ 1	\$ 237,500	I	U	ESTATE SALE/DCY COV	\$ 216,100
									1,630		07/18/2014			HAWKINS, GLEN & SHERM	
14,000,000	000009	000427	000177	01	0.18	R1	F		\$ 1	\$ 14,000	\$ 14,000	I	U	ESTATE SALE/DCY COV	\$ 14,800
											08/13/2013			BIEBEL, PAUL R	
201,000,000	000009	000427	000192	01	0.09	R1W	F	RSA	A	\$ 1	\$ 201,000	I	U	ESTATE SALE/DCY COV	\$ 196,200
									1,061		08/13/2013			BIEBEL, PAUL R	

Ratio	Map	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Sale Price	Assessment Sale Date	I	Q	Unqualified Description Grantor	Prior Year Assessment
124,400.000	000009	000573	000290	01	0.34	R1	D	RSA	A	\$1	\$124,400	I	U	ESTATE SALE/EDCY COV WELLS, FRANCIS M - TRU	\$120,500
211,200.000	000009	000659	000033	01	2.47	R1	F	RSA	C	\$1	\$211,200	I	U	DEED TO QUIET TITLE SPRINGFIELD, TOWN OF	\$197,300
207,900.000	000009	000709	000138	01	4.30	R1	E	RSA	D	\$1	\$207,900	I	U	DIVORCE PRTY GRNTR/E PIERCE, ANGELA	\$213,800
241,800.000	000010	000051	000212	01	4.20	R1	F	RSA	D	\$1	\$241,800	I	U	NONMKT TRUST GRNTR/E SPANO, ROBERT & CAROLY	\$242,300
282,300.000	000010	000199	000447	01	12.19	R1	F	RSA	C	\$1	\$282,300	I	U	DEED TO QUIET TITLE RODGERS, BRIAN & BARB	\$289,700
270,800.000	000010	000223	000361	01	5.10	R1	F	RSA	A	\$1	\$270,800	I	U	FAMILY/RELAT GRNTR/E RODGERS, BARRY J	\$280,900
1.587	000010	000307	000243	01	14.46	R1	F	RSA	C	\$200,000	\$317,300	I	U	IMPROVED POST SALE MILLS, DEAN & KAREN	\$286,500
256,500.000	000010	000316	000418	01	5.01	R1	F	RSA	C	\$1	\$256,500	I	U	DIVORCE PRTY GRNTR/E SACKETT & LOCKWOOD	\$251,100
1.835	000012	000571	000032	01	0.89	R1	F	RSA	A	\$37,500	\$68,800	I	U	INSUF CNT MKT EXPOSUR DIEKMANN, PAUL J. JR &	\$71,300
2.674	000015	000565	000192	01	12.57	R1W	D			\$34,000	\$90,900	V	U	FORECLOSURE LEFEBVRE, RICHARD C	\$104,800
0.000	000018	000237	018213	01	0.00	R1	F			\$1	\$0	V	U	FAMILY/RELAT GRNTR/E THOMAS S ROBERTS TRUST	\$16,000
159,900.000	000020	000358	000542	01	2.46	R1	E	RSA	C	\$1	\$159,900	I	U	ESTATE SALE/EDCY COV SCHOTANUS, MERLE W.	\$148,500
173,300.000	000021	000491	000055	01	198.00	CUUH	B			\$1	\$173,300	V	U	FAMILY/RELAT GRNTR/E ANDERSON, KENNETH TRUS	\$108,200
2.027	000023	000466	000508	03	0.50	RIA	E			\$22,000	\$44,600	V	U	INSUF CNT MKT EXPOSUR DAVIS, ROBERT W	\$38,700
173,200.000	000023	000545	000380	03	0.72	R1W	D	RSA	B	\$1	\$173,200	V	U	ESTATE SALE/EDCY COV KEENE REVOC. TRUST	\$249,400
286,200.000	000023	000545	000380	03	0.72	R1W	D	RSA	B	\$1	\$286,200	I	U	NONMKT TRUST GRNTR/E KEENE, BENJAMIN A.	\$249,400
7.547	000023	000550	000120	01	1.46	R1	E			\$5,300	\$40,000	V	U	TAX SALE SPRINGFIELD, TOWN OF	\$41,700
191,700.000	000023	000580	000074	01	1.14	R1	F	RSA	C	\$1	\$191,700	I	U	FAMILY/RELAT GRNTR/E TINKHAM, JAMES L	\$177,400
494,100.000	000023	000590	000528	03	0.92	R1W	E	RSA	C	\$1	\$494,100	I	U	ESTATE SALE/EDCY COV COOPER, GERALD & BARB.	\$486,300
2.633	000023	000612	000271	03	0.37	R1W	F	RSA	A	\$98,600	\$259,600	I	U	DEED INLIEU FORECLSR DEMARAIS, MICHAEL P.	\$257,200

Ratio	Map	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Sale Price	Assessment	I	Q	Unqualified Description	Prior Year Assessment
										Eff. Area	Sale Date	Grantor			
2.339	000023	000612	000271	03	0.37	R1W	F	RSA	A	\$111,000	\$259,600	I	U	FINANCIAL CO GRNTR/E	
									1,677		02/25/2014			FEDERAL NATIONAL MORTG	\$257,200
1.408	000023	000621	000282	03	0.21	R1W	F	MHS	A	\$136,000	\$191,500	I	U	INSUF CNT MKT EXPOSUR	
									1,417		03/30/2015			LAWSON, KENNETH A	\$204,300
312,600.000	000023	000730	000550	03	0.53	R1W	D	RSA	B	\$1	\$312,600	I	U	FAMILY/RELAT GRNTR/E	
									2,196		02/27/2014			SPATH, PETER A., TRUST	\$310,200
1.671	000023	000739	000302	03	1.38	R1W	F	RSA	D	\$250,000	\$417,800	I	U	ABUTTER SALE	
									3,967		06/02/2015			VETERE, EARLENE	\$423,100
140,200.000	000023	000837	000463	01	1.25	R1	F	RSA	A	\$1	\$140,200	I	U	FAMILY/RELAT GRNTR/E	
									854		08/04/2014			PLOETTNER, ROBERT	\$149,200
62,800.000	000025	000330	000406	01	5.26	R1	C	MHS	A	\$1	\$62,800	I	U	TAX SALE	
									767		10/15/2013			LEE, THOMAS & ALISON	\$64,400
3.140	000025	000330	000406	01	5.26	R1	C	MHS	A	\$20,000	\$62,800	I	U	TAX SALE	
									767		11/12/2014			SPRINGFIELD, TOWN OF	\$64,400
89,000.000	000025	000478	000146	01	6.34	R1	E	RCP	A	\$1	\$89,000	I	U	FAMILY/RELAT GRNTR/E	
									690		08/23/2013			SISK, SHAWN	\$86,800
55,400.000	000025	000658	000423	01	11.10	R1	E			\$1	\$55,400	V	U	ESTATE SALE/EDCY COV	
											06/26/2013			CROWELL, PETER O., EST	\$57,900
4.171	000027	000170	000395	02	0.25	R1	E			\$7,000	\$29,200	V	U	MULTIPLE PARCELS	
											09/03/2013			NORTHERN NE TEL OPERAT	\$30,400
235,000.000	000028	000583	000059	01	6.00	R1	E	RSA	B	\$1	\$235,000	I	U	FAMILY/RELAT GRNTR/E	
									2,377		08/27/2013			BRAY, EMILY	\$222,600
0.001	000028	000603	000358	01	0.08	R1	X			\$84,000	\$100	V	U	FINANCIAL CO GRNTR/E	
											01/06/2014			FEDERAL NATIONAL MTGE	\$2,000
1.836	000028	000650	000330	01	3.60	R1	E	RSA	A	\$84,000	\$154,200	I	U	FINANCIAL CO GRNTR/E	
									2,390		01/06/2014			FEDERAL NATIONAL MTGE	\$171,000
213,400.000	000028	000683	000460	01	2.62	R1	E	RSA	B	\$1	\$213,400	I	U	FORECLOSURE	
									2,173		04/10/2014			STANHOPE, ROBERT A.	\$248,600
1.793	000028	000683	000460	01	2.62	R1	E	RSA	B	\$119,000	\$213,400	I	U	FINANCIAL CO GRNTR/E	
									2,173		08/22/2014			FEDERAL HOME LOAN MORT	\$248,600
1.151	000028	000728	000058	01	3.10	R1	E	RSA	A	\$125,000	\$143,900	I	U	FAMILY/RELAT GRNTR/E	
									947		02/26/2014			WHEELER, KNEILAND A	\$147,600
42,100.000	000029	000023	000055	01	2.50	R1	E			\$1	\$42,100	V	U	ESTATE SALE/EDCY COV	
											05/30/2014			BOWER, ROBERT J	\$46,000
163,000.000	000029	000104	000067	03	0.50	R1	E			\$1	\$163,000	V	U	NONMKT TRUST GRNTR/E	
											11/12/2014			NULSEN, CHARLES K & AL	\$82,400
0.000	000029	000104	67INT6	01	0.00	R1	E			\$1	\$0	V	U	FAMILY/RELAT GRNTR/E	
											01/22/2014			THOMAS S ROBERTS TRUST	\$1,700
284,700.000	000029	000160	000095	03	0.34	R1W	E	RSA	C	\$1	\$284,700	I	U	FORECLOSURE	
									2,101		06/25/2014			FRAIZE, MILDRED	\$314,100

Ratio	Map	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Sale Price	Assessment	I	Q	Unqualified Description	Prior Year Assessment
										Eff. Area	Sale Date	Grantor			
2.165	000029	000160	000095	03	0.34	R1W	E	RSA	C	\$131,474	\$284,700	I	U	FINANCIAL CO GRNTR/E FEDERAL NATIONAL MORTG	\$314,100
3.607	000029	000583	000180	01	0.75	R1	E	RSA	D	\$60,000	\$216,400	I	U	FINANCIAL CO GRNTR/E EH POOLED INVESTMENTS,	\$210,700
237,600.000	000029	000586	000547	01	175.00	CUUO	E			\$1	\$237,600	V	U	FAMILY/RELAT GRNTR/E PATTEN, MALCOLM	\$248,500
241,800.000	000029	000618	000429	01	5.23	R1	E	RSA	D	\$1	\$241,800	I	U	ESTATE SALE/FDCY COV IRELAND, SARAHR.	\$245,100
1.151	000029	000618	000429	01	5.23	R1	E	RSA	D	\$210,000	\$241,800	I	U	ESTATE SALE/FDCY COV CRONIN, CRYSTAL A., AD	\$245,100
144,300.000	000030	000023	000475	01	8.84	R1	E	MHD	A	\$1	\$144,300	I	U	FAMILY/RELAT GRNTR/E DEWKETT, BETHANY L. PR	\$152,100
196,000.000	000030	000178	000248	01	114.00	CUUW	E			\$1	\$196,000	V	U	FAMILY/RELAT GRNTR/E PATTEN, MALCOLM	\$204,800
217,500.000	000030	000206	000013	01	10.50	R1	E	RSA	A	\$1	\$217,500	I	U	ESTATE SALE/FDCY COV WHEELER, GUY	\$221,700
313,800.000	000030	000236	000260	01	5.23	R1	E	RSA	D	\$1	\$313,800	I	U	FAMILY/RELAT GRNTR/E BEDNAR, JAMES F	\$280,100
222,700.000	000030	000300	000178	01	1.33	R1	F	RSA	A	\$1	\$222,700	I	U	ESTATE SALE/FDCY COV TINKHAM, JAMES L., TRU	\$187,800
1.287	000030	000300	000178	01	1.33	R1	F	RSA	A	\$173,000	\$222,700	I	U	ESTATE SALE/FDCY COV TINKHAM, JAMES L., TRU	\$187,800
51,300.000	000030	000307	000157	01	1.22	R1	F	RSA	D	\$1	\$51,300	V	U	ESTATE SALE/FDCY COV TINKHAM, JAMES L., TRU	\$262,400
51,300.000	000030	000307	000157	01	1.22	R1	F	RSA	D	\$1	\$51,300	V	U	MULTIPLE PARCELS TINKHAM, JAMES L., TRU	\$262,400
2.021	000030	000376	000220	01	9.00	R1	F	RSA	D	\$146,000	\$295,000	I	U	FORECLOSURE BARTON, JILL L	\$313,200
17,000.000	000031	000200	000393	01	2.44	EX-M	E			\$1	\$17,000	V	U	TAX SALE DL D DEVELOPMENT LLC	\$20,200
259,700.000	000031	000237	000506	01	0.76	R1	E	RSA	D	\$1	\$259,700	I	U	ESTATE SALE/FDCY COV MCDOWELL, DOUGLAS N	\$261,100
17,800.000	000031	000240	000466	01	1.05	R1	E			\$1	\$17,800	V	U	GOVMT AGENCY GRNTR/E DUVAL, PAUL & CHRISTIN	\$21,600
3,300.000	000031	000263	000385	01	2.41	R1	X			\$1	\$3,300	V	U	GOVMT AGENCY GRNTR/E CIRONE, ALBERT J.	\$4,600
3.260	000031	000301	000462	01	1.70	R1	E			\$5,000	\$16,300	V	U	ABUTTER SALE CONNELLY, GARY G.	\$19,500
5,800.000	000031	000502	000343	01	1.48	EX-M	E			\$1	\$5,800	V	U	TAX SALE COLLIER/TAX COLLECTOR	\$24,700

Ratio	Map	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Sale Price	Assessment	I	Q	Unqualified Description	Prior Year Assessment
									Eff. Area		Sale Date			Grantor	
271,200.000	000035	000150	000485	01	185.00	R1	D			\$1	\$271,200	V	U	FAMILY/RELAT GRNTR/E SHAW, SANDRA J. -LIVIN	\$284,000
1.507	000035	000245	000542	01	54.00	CUUW	E			\$75,000	\$113,000	V	U	INSUFNCNT MKT EXPOSUR MORROW, LINDA M., TRUS	\$129,800
1.130	000035	000290	00375T	01	0.00	R1	E	MHS	A	\$20,000	\$22,600	I	U	FAMILY/RELAT GRNTR/E HEPBURN, GARY W	\$27,000
191,200.000	000035	000374	000332	01	22.40	R1	E	RSA	A	\$1	\$191,200	I	U	DIVORCE PRTY GRNTR/E HEATH, SHERMAN C & DEB	\$186,800
55,700.000	000035	000729	000283	01	2.50	R1	D	MHS	A	\$1	\$55,700	I	U	ESTATE SALE/FDCY COV ABAIR, BARNEY W.	\$62,500
55,700.000	000035	000729	000283	01	2.50	R1	D	MHS	A	\$1	\$55,700	I	U	ESTATE SALE/FDCY COV HOWLETT, SIDNEY; ESTAT	\$62,500
49,600.000	000036	000314	000010	01	1.50	R1	E	RSA	A	\$1	\$49,600	V	U	ESTATE SALE/FDCY COV POSTON, JON & LYNN	\$153,200
123,000.000	000036	000447	000107	01	0.92	R1	E	RSA	A	\$1	\$123,000	I	U	FAMILY/RELAT GRNTR/E SILVA, JONATHAN T	\$127,000
432,500.000	000036	000590	000179	01	6.20	R1	E	RSA	D	\$1	\$432,500	I	U	NONMKT TRUST GRNTR/E POSTON, JON & LYNN	\$409,700
60,400.000	000036	000623	000232	01	6.00	R1	E			\$1	\$60,400	V	U	NONMKT TRUST GRNTR/E POSTON, JON & LYNN	\$62,600
24,000.000	000037	000490	000318	01	4.26	EX-M	E			\$1	\$24,000	V	U	TAX SALE DLDD DEVELOPMENT LLC	\$31,600
1,200.000	000037	000500	000003	01	0.79	R1	X			\$1	\$1,200	V	U	GOVMT AGENCY GRNTR/E EASTMAN COMMUNITY ASSO	\$1,500
26,400.000	000037	000613	000243	01	2.80	EX-M	E			\$1	\$26,400	V	U	TAX SALE DLDD DEVELOPMENT LLC	\$29,500
6,300.000	000037	000615	000265	01	4.30	R1	X			\$1	\$6,300	V	U	GOVMT AGENCY GRNTR/E EASTMAN COMMUNITY ASSO	\$8,600
6,300.000	000037	000615	000265	01	4.30	R1	X			\$1	\$6,300	V	U	GOVMT AGENCY GRNTR/E CIRONE, ALBERT J.	\$8,600
0.222	000037	000741	000067	01	1.24	R1	E			\$152,500	\$33,800	I	U	MULTI-TOWN PROPERTY MAUZERALL, KATHERINE E	\$35,800
0.971	000043	000214	000439	01	46.20	R1	E			\$75,000	\$72,800	V	U	RSA 79-B CONSRV ESMT PATTEN ET AL, MALCOLM	\$78,900
0.959	000043	000325	000156	01	4.30	R1	E	RSA	C	\$174,000	\$166,800	I	U	FORECLOSURE DUNLAP, BARBARA	\$172,400
1.191	000043	000325	000156	01	4.30	R1	E	RSA	C	\$140,000	\$166,800	I	U	FINANCIAL CO GRNTR/E FEDERAL NATIONAL MTGE	\$172,400
213,800.000	000043	000578	000068	01	5.50	R1	D	RSA	A	\$1	\$213,800	I	U	FAMILY/RELAT GRNTR/E MADIGAN, MICHAEL F.	\$213,300

Ratio	Map	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Sale Price	Assessment	I	Q	Unqualified Description	Prior Year Assessment
										Eff. Area	Sale Date	Grantor			
0.873	000043	000578	000068	01	5.50	R1	D	RSA	A	\$ 245,000	\$ 213,800	I	U	MULTIPLE PARCELS	
									1,892		08/07/2013			MADIGAN, MICHAEL F.	\$ 213,300
206,200.000	000043	000600	000355	01	6.80	R1	E	RSA	B	\$ 1	\$ 206,200	I	U	FAMILY/RELAT GRNTR/E	
									1,432		01/21/2014			DIXON, AARON JOEL	\$ 211,800
11,200.000	000043	000619	000068	01	13.80	R1	D			\$ 1	\$ 11,200	V	U	FAMILY/RELAT GRNTR/E	
											08/07/2013			MADIGAN, MICHAEL	\$ 23,100
0.046	000043	000619	000068	01	13.80	R1	D			\$ 245,000	\$ 11,200	V	U	MULTIPLE PARCELS	
											08/07/2013			MADIGAN, MICHAEL	\$ 23,100
51,000.000	000045	000033	000236	02	37.00	CUUH	B			\$ 1	\$ 51,000	V	U	FAMILY/RELAT GRNTR/E	
											10/02/2013			VIRGIN, DENNIS, TRUSTE	\$ 56,100
51,000.000	000045	000033	000236	02	37.00	CUUH	B			\$ 1	\$ 51,000	V	U	FAMILY/RELAT GRNTR/E	
											08/04/2014			VIRGIN, WAYNE T.	\$ 56,100
1.276	000046	000702	000017	01	50.00	R1	B	RCP	A	\$ 80,000	\$ 102,100	I	U	INSUF CNT MKT EXPOSUR	
									762		06/08/2015			TILLSON, HAROLD B	\$ 133,600
4.400	000048	000158	000600	01	0.25	CI	E			\$ 7,000	\$ 30,800	V	U	MULTIPLE PARCELS	
											09/03/2013			NORTHERN NE TEL OPERAT	\$ 60,000
91,800.000	000048	000262	000063	01	5.64	R1	D	MHS	A	\$ 1	\$ 91,800	I	U	FAMILY/RELAT GRNTR/E	
									1,072		04/03/2015			ROBERTS, DEBORAH & DAV	\$ 93,200
1.582	000048	000484	000170	01	6.30	R1	E	RSA	C	\$ 68,000	\$ 107,600	I	U	IMPROVED POST SALE	
									1,587		10/29/2013			JASADA GROUP, LLC	\$ 113,800
5.110	000048	000551	000307	01	2.50	R1	E	MHS	A	\$ 10,000	\$ 51,100	I	U	OTHER FORCED SALE	
									763		11/03/2014			NELSON, MELVIN J	\$ 55,700

SECTION 7

**PRELIMINARY SALES
ANALYSIS SPREADSHEETS**

PRELIMINARY SPREADSHEETS

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

Land only sales were used when available and adjusted for location, excess acreage and road frontage leaving a residual value of the base undeveloped site. Land only sales of 2 to 3 acres or less are selected when available to help eliminate any bias of excess acreage or road frontage as the value associated with them has yet to be determined and has to be estimated at this time.

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

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

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

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

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

**SPRINGFIELD, NH
UNDEVELOPED 1.5 ACRE BUILDING SITE PRELIMINARY VALUE ANALYSIS**

S #	Map & Lot	Address	Sale		Months to 10/1	Adjusted Sale Price	Acres	XS Acres Value	1.5 Acre Site Value	NHBD Adj.	Cond Adj.	Indicated Site Value
			Date	Price								
1	4-763-504	506 Hogg Hill Road	9/18/2013	\$ 54,900	6	\$ 54,900	6.8	\$ 10,600	\$ 44,300	1.10	0.90	\$ 44,747
2	42-197-346	2625 Route 4A	8/7/2014	\$ 148,000	2	\$ 148,000	25.34	\$ 107,680	\$ 40,320	1.00	1.05	\$ 38,400
3	18-358-066	Main Street	1/5/2015	\$ 46,200	0	\$ 46,200	4.5	\$ 5,400	\$ 40,800	1.10	0.90	\$ 41,212
4	43-276-235	George Hill Road	9/25/2013	\$ 69,500	6	\$ 69,500	7.1	\$ 11,200	\$ 58,300	1.00	1.05	\$ 55,524

Trend %/Month= 0.00%

ESTIMATED EXCESS ACREAGE VALUE=

\$2,000

F+(G-F5)%

(I-2)*K5

H-J

K/(Lxm)

- S1 Neighborhood Adj = Above Average (+10) = 1.1; Condition Adj = Rolling Topo (-10)
- S2 Condition Adj = Mild Topo (-05) & Cleared Building Site (+10) = 1.05; XS Acres Value Includes 1,200' excess frontage on Route 4A
- S3 Neighborhood Adj = Above Average (+10) = 1.1; Condition Adj = Rolling Topo (-10) = 0.90; Actual sale amount = \$42,000 + 10% LUCT paid by buyer
- S4 Condition Adj = Mild Topo (-05) & Cleared Building Site (+10) = 1.05

AS THE MEDIAN IS A BETTER INDICATOR OF CENTRAL TENDENCY, THE INDICATED PRELIMINARY UNDEVELOPED SITE VALUE IS ROUNDED TO \$43,000

AVERAGE	\$ 44,971
MEDIAN	\$ 42,980

SPRINGFIELD, NH DEVELOPED PRELIMINARY 1.5 ACRE BASE SITE VALUE ANALYSIS

Trend %/Mh 0.00%

Bldg. Dep. 1.250

ESTIMATED \$ PER SQUARE FOOT COST = \$87.00

Base Year 2015

Sale #	PID	Date	Sale Price	Trend Mths	Adj Price	Grade Rate	Year Built	Building		Sq Ft	Value	Extra Features Value	Excess Acs & Rd Frnt Value	Land Residual Value	Location Adj	Site Condition or Topo Adj	Indicated Improved Site Value
								Age	Normal Depr								
1	9-820-83	04/30/14	\$295,000	11	\$295,000	0.9871	2004	2.5	10	2978	\$230,169	\$24,400	\$6,100	\$34,331	1.10	0.85	\$36,717
2	9-847-107	08/19/14	\$234,900	7	\$234,900	0.9161	1991	2.5	15	2525	\$171,058	\$3,300	\$3,300	\$57,242	1.10	0.90	\$57,821
3	23-846-485	09/23/13	\$192,000	18	\$192,000	1.1147	2005	2	8	1583	\$142,004	\$1,400	\$0	\$48,596	1.10	0.80	\$55,223
4	30-307-157	12/04/13	\$260,500	15	\$260,500	1.0967	2013	2.5	5	2314	\$209,746	\$0	\$0	\$50,754	1.10	0.85	\$54,282
5	25-372-373	03/09/15	\$175,000	0	\$175,000	1.0898	2006	2.5	10	1202	\$100,686	\$11,900	\$2,500	\$59,914	1.00	0.90	\$66,571

D+E-E5%

1'sqr/65-H/105

O5'G'1'-1/100'K

F-1L-4MMN)

O/P'Q)

Bldg Age

1=exc 1.5=vgood 2=good

2.5=ave 3=fair

4=poor

5=v.poor

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

S1 Location Adj = above average neighborhood; Site Cond = rolling topo (-10) & gravel driveway (-05) = 0.85

S2 Location Adj = above average neighborhood; Site Cond = rolling topo (-10) = 0.90

S3 Location Adj = above average neighborhood; Site Cond = rolling topo (-10), gravel road (-05) & gravel driveway (-05) = 0.80

S4 Location Adj = above average neighborhood; Site cond = mild topography (-05), gravel driveway (-05) & shared driveway (-05) = 0.85

S5 Site cond = rolling topo (-10) & gravel driveway (-05) = 0.85

Excess acres estimated at \$2,000 per acre

AS THE MEDIAN IS A BETTER INDICATOR OF VALUE, THE DEVELOPED 1.5 ACRE SITE VALUE IS ROUNDED TO \$55,000

AVERAGE	\$ 54,123
MEDIAN	\$ 55,223

With vacant land valued at \$43,000 and developed land at \$55,000 the indicated undeveloped wooded land factor is rounded to 0.80 (0.90 for undeveloped site & 0.90 for undeveloped driveway)
Two of the vacant land sales indicate that the undeveloped cleared site land factor is rounded to 0.85 (0.95 for undeveloped site & 0.90 for undeveloped driveway)

04/01/15

SPRINGFIELD, NH RESIDENTIAL PRELIMINARY BUILDING SQUARE FOOT COST ANALYSIS

Sale #	PID	Sale Date	Sale Price	Trend Months	Adj Price	Location Adj	Site Cond or Topo Adj	Land Value	Extra Features Value	Excess Acs & Rd Fmt Value	Building Residual Value	Year Built	Building Age	Age Depre	Sq Ft	Indicated Bidg Sqr Ft Value	Base Year
																	2015
1	15-644-016	9/2/2014	\$ 278,500	1	\$ 278,500	1.00	0.90	\$ 49,500	\$ 22,200	\$ 22,400	\$ 184,400	1996	2.0	11	2,688	\$ 74	\$ 55,000
2	25-350-180	6/5/2014	\$ 225,000	9	\$ 225,000	1.10	0.85	\$ 51,425	\$ 13,600	\$ 1,000	\$ 158,975	1986	2.0	14	1,522	\$ 105	
3	29-133-209	12/9/2013	\$ 278,000	15	\$ 278,000	0.90	0.85	\$ 42,075	\$ 33,200	\$ 2,500	\$ 200,225	2003	2.5	11	2,157	\$ 93	
4	35-839-402	11/19/2013	\$ 180,000	16	\$ 180,000	1.00	0.85	\$ 46,750	\$ 7,500	\$ 200	\$ 125,550	1979	2.0	15	2,024	\$ 77	

Trend %/Mth 0.00%

Depreciation Rate=1.25

Base developed site value=

\$ 55,000

2015

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

- S1 Site cond = Good Site (+5), Rolling Topo (-10) & Gravel Driveway (-05) = 0.90
- S2 Site cond = Mild Topo (-05), Gravel Road (-05) & Gravel Driveway (-05) = 0.85
- S3 Location adj = Below Ave neighborhood; Site cond = Mild Topo (-05), Gravel Road (-05) & Gravel Road (05) = 0.85
- S4 Site cond = Rolling Topo (-10) & Gravel Driveway (-05) = 0.85;

04/01/15

Excess acreage is estimated at \$2,000 per acre

NORMALLY THE MEDIAN IS A BETTER INDICATOR OF VALUE. HOWEVER, WITH ONLY 4 SALES, THE AVERAGE OF \$87 WAS USED TO DEVELOP THE PRELIMINARY COST PER SF FOR RESIDENTIAL BUILDINGS

1=exc	2=good	3=fair	4=poor	5=V.poor
1=exc	2=good	3=fair	4=poor	5=V.poor
AVERAGE				
\$ 87				
MEDIAN				
\$ 85				

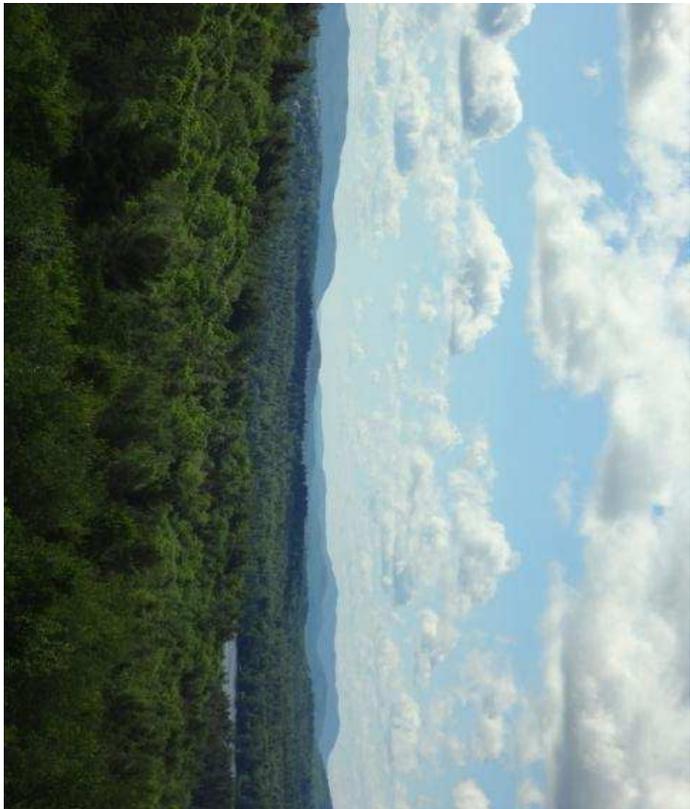
SPRINGFIELD, NH 2015 VIEW CONTRIBUTORY VALUE ANALYSIS

Trend %/Mth		Bldg Dep		ESTIMATED \$ PER SQUARE FOOT COST =		DEVELOPED SITE VALUE =		Base Year											
0.00%		1.250		\$97		\$55,000		2015											
Sale #	PID	Date	Sale Price	Trend Mths	Adj Price	Grade	Year Built	Age	Cond	Age	Depre	Sq Ft	Value	Extra Features Value	Xcess Acs & Rd Frnt Value	Land Residual Value	Locatn Adj	Site Cond or Topo Adj	Indicated Contributory Vu Value
1	7-427-410	7/20/2015	\$ 975,000	0	\$ 975,000	1.759	2006	2.5	2.5	10	5.397	5,397	\$ 743,243	\$ 3,000	\$ 6,600	\$ 216,760	1.20	0.95	\$ 154,060
2	30-256-197	4/17/2013	\$ 385,000	11	\$ 385,000	1.133	2001	2.5	11	2.444	2,444	2,444	\$ 213,843	\$ 30,600	\$ 39,400	\$ 98,713	1.00	0.90	\$ 49,213

No time trend is applied
 Condtn= 1=exc 1.5=v.good 2=good 2.5=ave 3=fair 4=poor 5=v.poor
 S1 Location Adj = Good Neighborhood; Site Cond adj = gravel road (-05), very good site (+10) & rolling topo (-10) = 0.95
 S2 Site Cond adj = gravel drive (-05), gravel road (-05), mild topo (-05) & good site (+05) = 0.90

S1 = Map 7, Lot 427-410 includes numerous mountains, including Mt. Sunapee at a distance, part of a lake, a panoramic width & 100% depth

S2 = Map 30, Lot 256-197 includes nearby hills, wide width & full height



The views shown indicate a range of value from \$49,000 to \$154,000. A base of \$80,000 is used. Due to the variety of different views that are specific to each lot, that base will then be adjusted by factors that describe the Subject, Width, Depth, and Distance using the above sales as a guide.

SPRINGFIELD, NH LAKE KOLELEMOOK WATERFRONT PRELIMINARY CONTRIBUTORY VALUE ANALYSIS

Trend %/AMh 0.00% Bidg Dep 1.250 DEVELOPED SITE VALUE= \$ 55,000 Base Year 2015
 ESTIMATED \$ PER SQUARE FOOT COST = \$ 87.00

Sale #	PID	Sale Date	Sale Price	Trend Months	Adj Price	Year Built	Age	Building Age	Sq Ft	Value	Extra Features Value	Xcess Acs & Rd Frnt Value	Land Residual Value	Locatn Adj	Site Cond or Topo Adj	Indicated Waterfront Value
1	23-545-420	10/6/2014	\$ 330,000	6	\$ 330,000	1970	2.0	16	1,525	\$ 121,482	\$ 6,700	-\$ 1,500	\$ 203,318	0.90	0.85	\$ 161,243

Bldg Age 1=exc 1.5=v-good 2=good 2.5=ave 3=fair 4=poor 5=v-poor
 Condtn= Normal Age Depreciation for average building condition for 2010 year built and newer is 2015=0%, 2014=1%, 2013=3%, 2012=4%, 2011=5% and 2010=6%.
 S1 XS acres = 0.76 acres in 1.5 acre zone. Located in a below average neighborhood. site cond = gravel road (-05), rolling topo (-10). WF includes 100' wf, mild wf topo, sandy bottom, and the wfs open to the entire lake = good water front

AVERAGE	\$ 161,243
MEDIAN	\$ 161,243



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	- 10% (90 Site Modifier)
Undeveloped/Clear	- 5% (95 Site Modifier)
Gravel Driveway	- 5% (95 Driveway Modifier)
Undeveloped Driveway	-10% (90 Driveway Modifier)
Gravel Roadway	- 5% (95 Roadway Modifier)
Shared Driveway/Access (SHDW)	- 5% or greater depending on size & impact
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)
Not Buildable (NBD)	- 90% (10 Land Condition)
Power Line Easement (PLE)	Varies – dependent upon severity
In-Law Apartment	+00 (100 Land Condition)
2 Family Dwelling	+00 (100 Land Condition)
3 or more Family Dwelling	+00 (100 Land Condition)
Residential & Commercial on site	Varies – depends on how extensive the use
2 Dwellings on Lot w/Separate Utilities	+00 (100 Land Condition)
3 Dwellings on Lot w/Separate Utilities	+00 (100 Land Condition)
No Septic on Developed Site	-10 (90 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.

Multi-Family

-10% Economic

This adjustment is applied to multi-family homes based on current market conditions

Misc/CNotes

Varies

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

B. Informal Hearing Process

The informal hearing process begins with a notice of preliminary value and information on how to make an appointment to review the assessment one on one being mailed first class on: July 27, 2015.

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

The property owners were given 4 days, starting 8/10/15 between the hours of 8:00 am & 4:30 pm to call and arrange an appointment.

The hearings were held for 2 days 8/14/15 and 8/17/15 and resulted in 27 property owners calling to set up appointments to discuss their assessments.

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

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

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

SECTION 9

A. CALIBRATION TECHNIQUE

**B. FINAL STATISTICAL
ANALYSIS & TESTING**

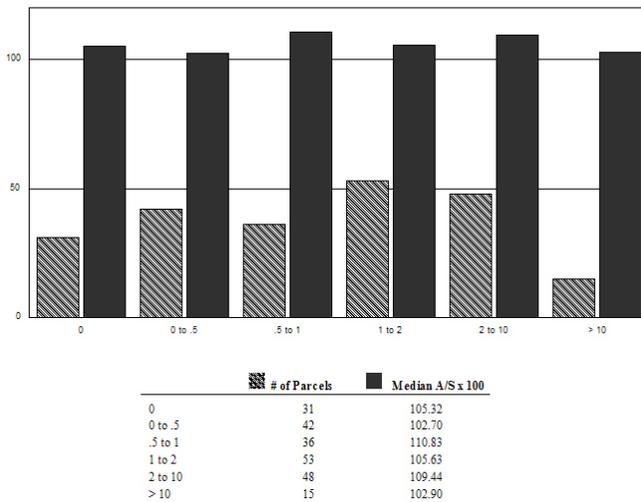
**C. FINAL VALUATION COST
TABLES**

A. MODEL CALIBRATION TECHNIQUE

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

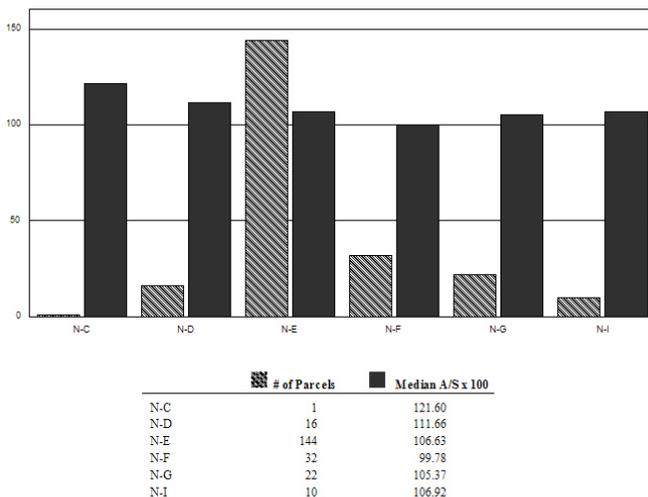
That data is then used to develop preliminary costs for land and building tables needed for the CAMA system to calculate assessment values for all property in the municipality once the rest of the properties are measured and listed.

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

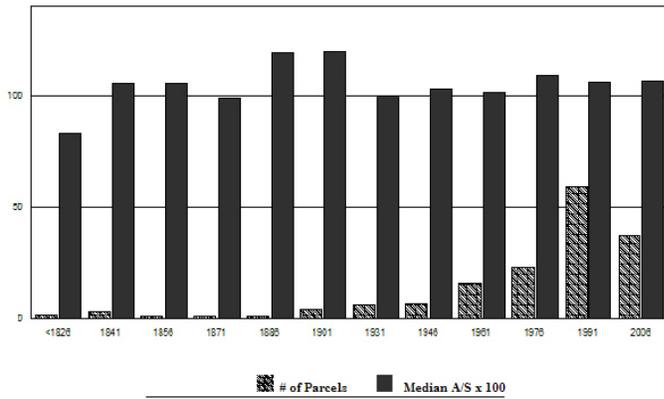


The hashed bars indicate the number of sales in each group, while the solid bars indicate the median assessment to sales ratio. This graph charts ratios for various lot sizes of the sales data and enables us to determine if all lots are fairly assessed regardless of size.

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



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



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

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

Sales Ratio Bar Graphs

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

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

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

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

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

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

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

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

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

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

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

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

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

SECTION 9

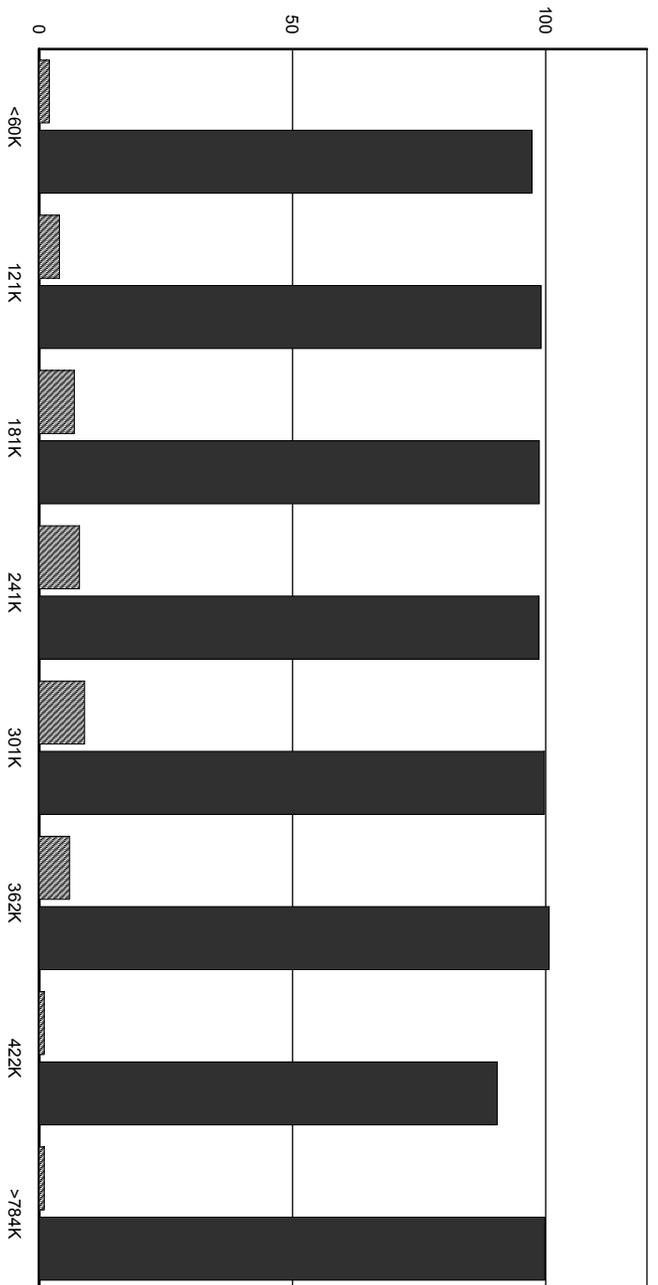
B. FINAL STATISTICAL ANALYSIS REPORTS

**Sales Analysis Results
Springfield -- 09/01/2015**

Sales Analysis Statistics			
Number of Sales:	38	Mean Sales Ratio:	0.9831
Minimum Sales Ratio:	0.7650	Median Sales Ratio:	0.9893
Maximum Sales Ratio:	1.1457	Standard Deviation:	0.0732
Aggregate Sales Ratio:	0.9872	Coefficient of Dispersion:	5.1471
		Price Related Differential:	0.9959

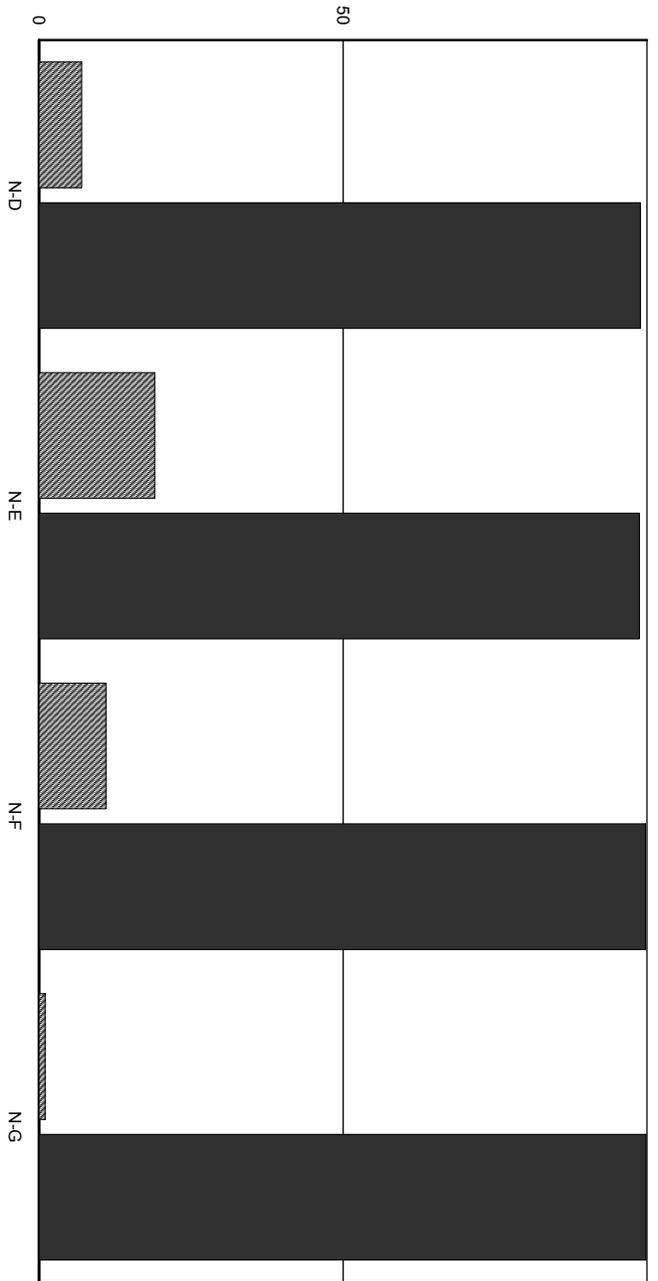
Sales Analysis Criteria	
Sold: 4/1/2013 - 7/31/2015	Sale Ratios: 0.000 - 999.999
Building Value: 0 - 99999999	Bldg Eff. Area: 0 - 99999999
Land Value: 0 - 99999999	Land Use: ALL
Current Use CR: 0 - 99999999	Acres: 0 - 99999999
Year Built: 1600 - 2015	Trend: 0.000% Prior to 09/01/2015
Story Height: ALL	Neighborhood: ALL
Base Rate: ALL	Zone: ALL
Qualified: YES	Unqualified: NO
Improved: YES	Vacant: YES
View: All	Waterfront: All
Include Comm./Ind./Util.: YES	

Springfield: Median A/S Ratio by Sale Price



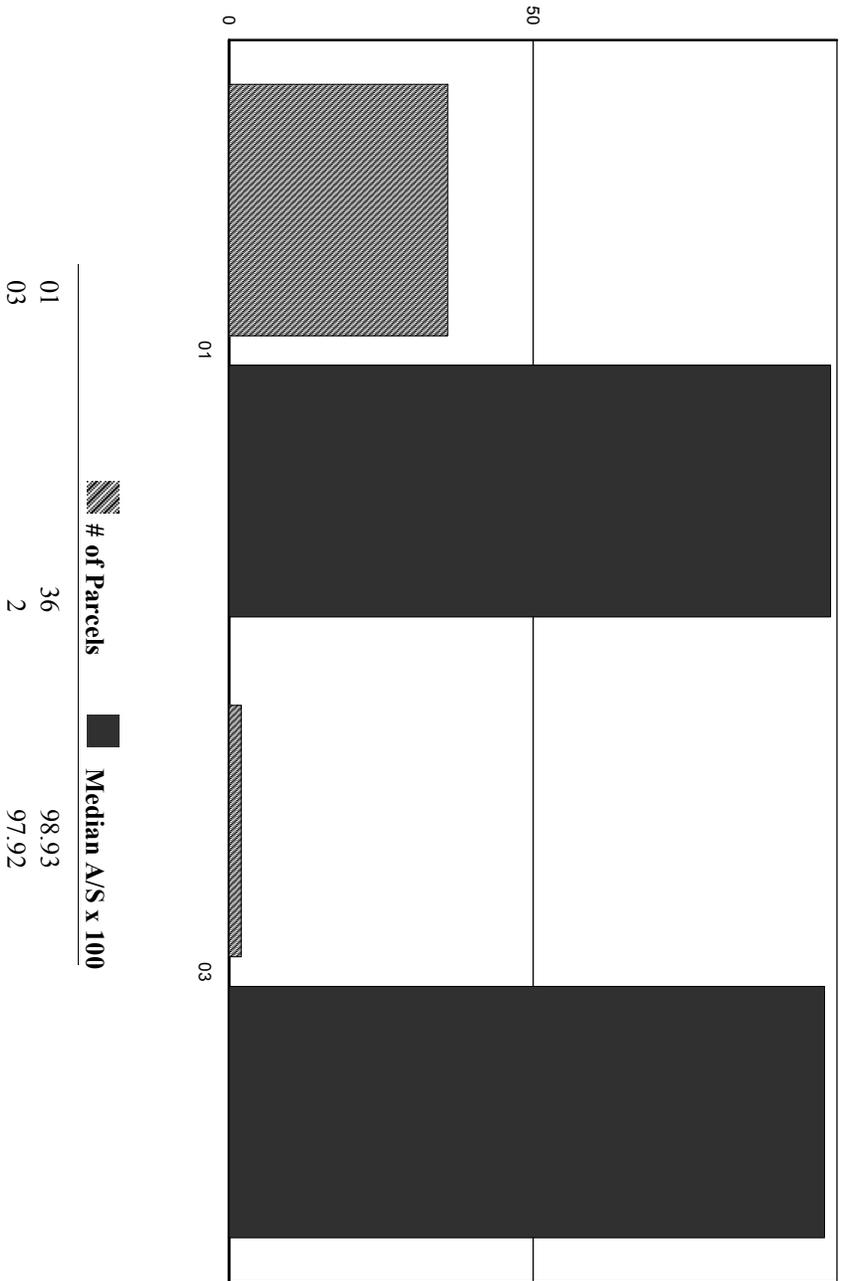
	# of Parcels	Median A/S x 100
<60K	2	97.27
121K	4	99.09
181K	7	98.72
241K	8	98.64
301K	9	99.72
362K	6	100.66
422K	1	90.47
>784K	1	99.82

Springfield: Median A/S Ratio by Neighborhood

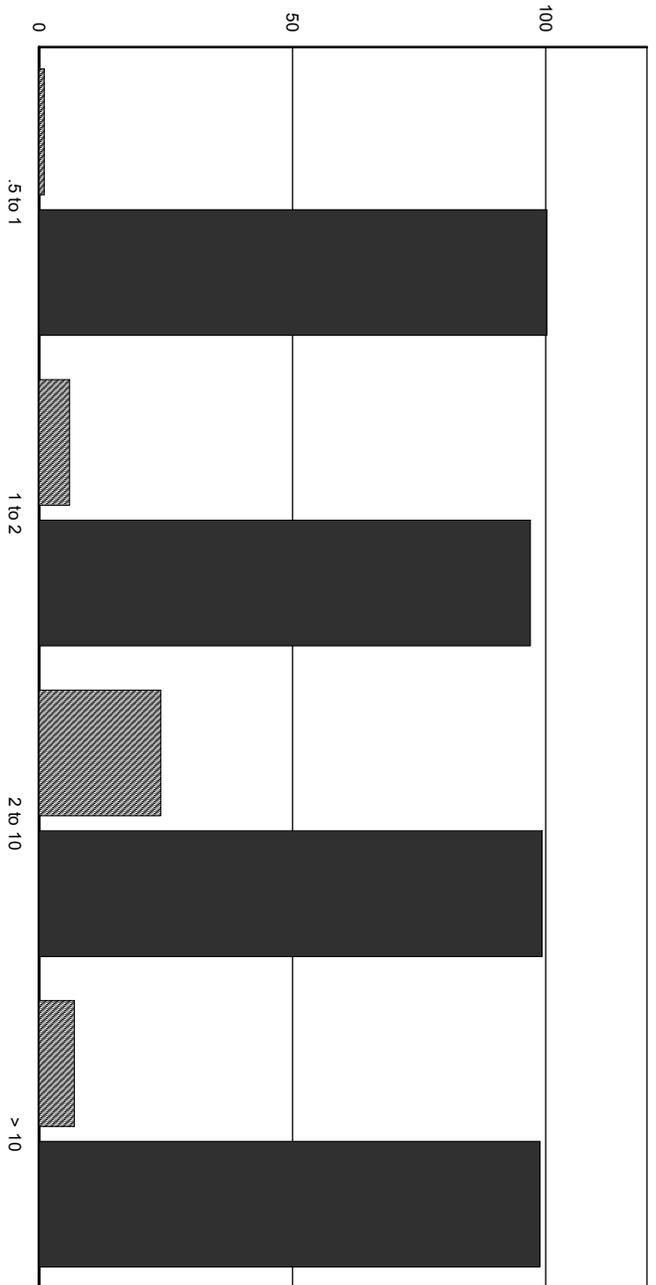


	# of Parcels	Median A/S x 100
N-D	7	98.87
N-E	19	98.72
N-F	11	99.70
N-G	1	99.82

Springfield: Median A/S Ratio by Zone

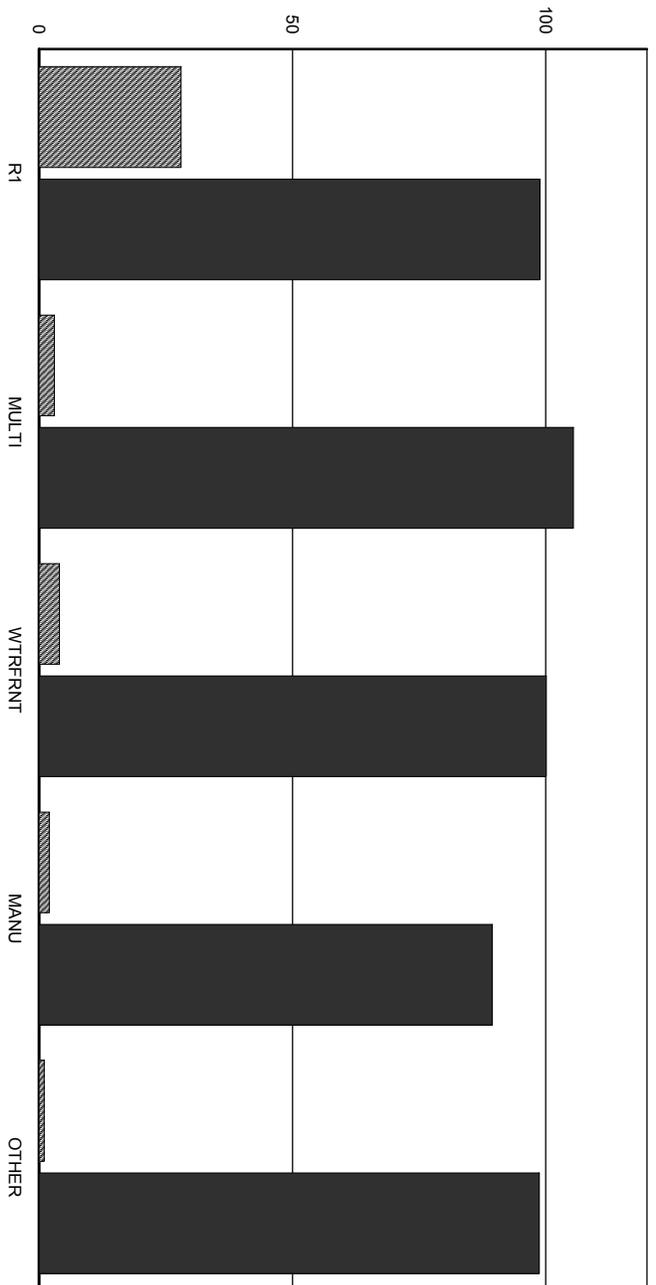


Springfield: Median A/S Ratio by Acreage



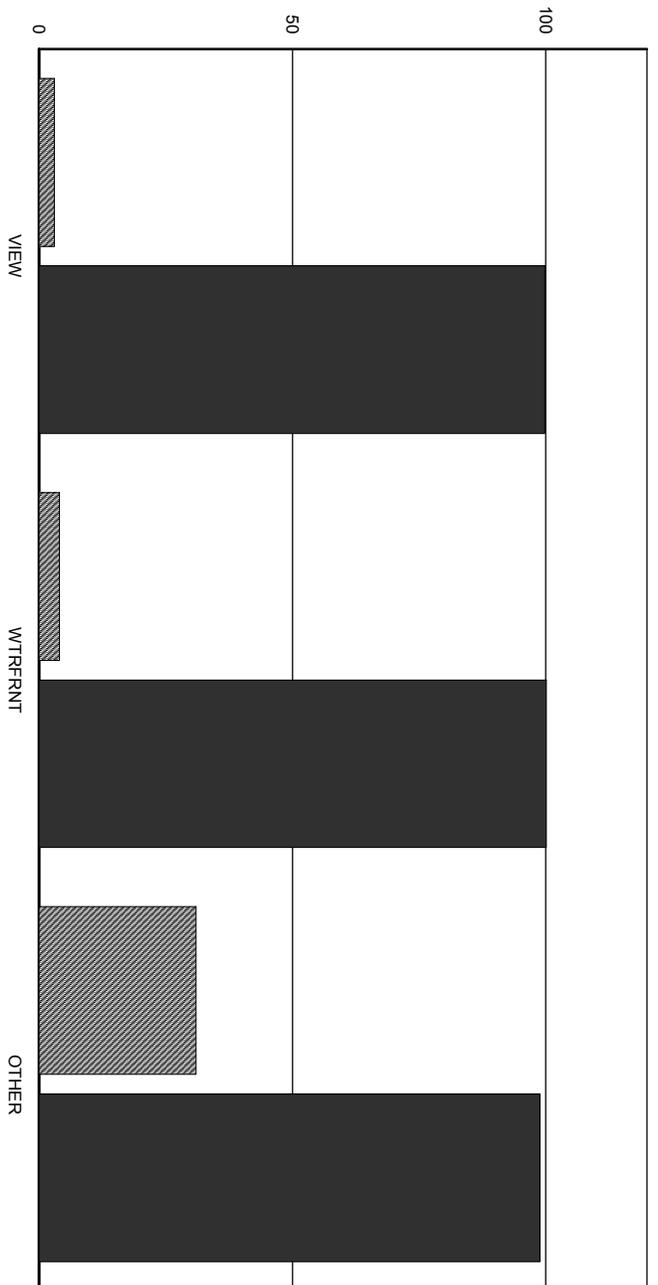
Acreage Category	# of Parcels	Median A/S x 100
.5 to 1	1	100.21
1 to 2	6	96.98
2 to 10	24	99.32
> 10	7	98.87

Springfield: Median A/S Ratio by Improved Use



	# of Parcels	Median A/S x 100
R1	28	98.89
MULTI	3	105.46
WTRFRNT	4	100.14
MANU	2	89.46
OTHER	1	98.72

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



	# of Parcels	Median A/S x 100
VIEW	3	99.82
WTRFRNT	4	100.14
OTHER	31	98.87

Sales Analysis Results
Springfield -- 09/01/2015

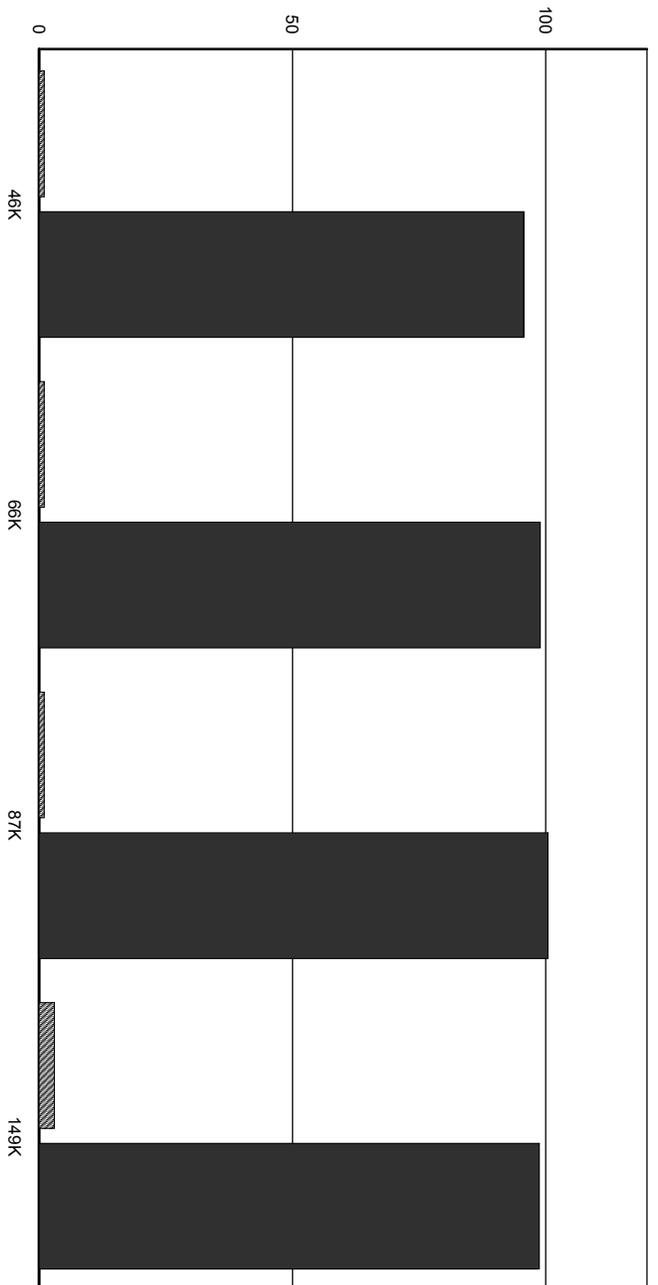
Sales Analysis Statistics			
Number of Sales:	6	Mean Sales Ratio:	0.9828
Minimum Sales Ratio:	0.9563	Median Sales Ratio:	0.9882
Maximum Sales Ratio:	1.0043	Standard Deviation:	0.0206
Aggregate Sales Ratio:	0.9832	Coefficient of Dispersion:	1.5484
		Price Related Differential:	0.9995

Sales Analysis Criteria	
Sold: 4/1/2013 - 7/31/2015	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 - 2015	Trend: 0.000% Prior to 09/01/2015
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	

Springfield Sales Analysis Report

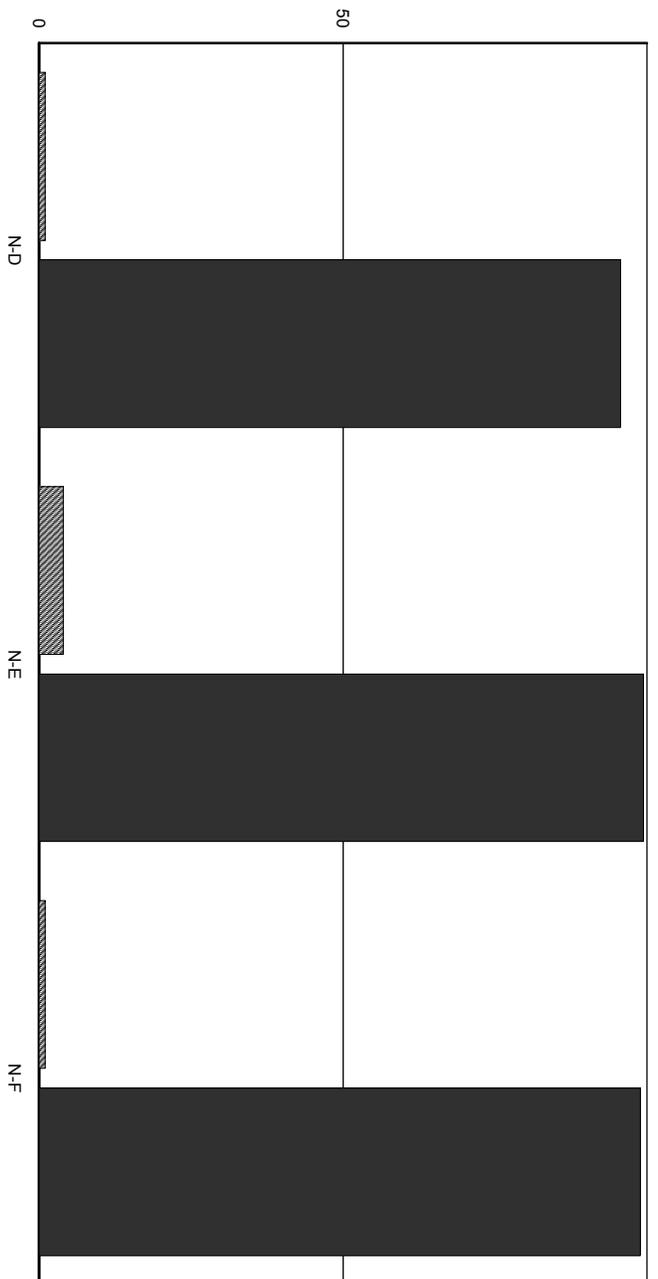
Ratio	Map	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Sale Price	Assessment	I	Q	Unqualified Description	Prior Year Assessment
	Sale Note								Eff. Area		Sale Date			Grantor	
0.989	000018	000358	000066	01	2.44	R1	F			\$ 46,000	\$ 45,500	V	Q	LAUDERDALE, JAMES C &	\$ 0
	BUYER RESPONSIBLE FOR LUCT														
0.956	000023	000517	000448	03	1.05	R1W	D			\$ 43,500	\$ 41,600	V	Q	KIDDER, D.H. & TODD, W	\$ 50,500
											09/26/2014				
1.001	000025	000139	000172	01	48.60	R1W	E			\$ 140,000	\$ 140,100	V	Q	SLOGIC, SCOTT T.	\$ 114,900
											12/12/2014				
0.959	000042	000197	000346	01	25.34	R1	E			\$ 148,000	\$ 141,900	V	Q	COLE, RICHARD ALAN	\$ 94,400
											08/07/2014				
0.987	000042	000810	000150	01	65.00	EX-S	E			\$ 149,000	\$ 147,100	V	Q	PETRAEUS AND HOLLISTER	\$ 136,000
											12/02/2014				
1.004	000043	000276	000235	01	7.10	R1W	E			\$ 69,500	\$ 69,800	V	Q	KELLER, WILLIAM & SUZA	\$ 64,600
											09/25/2013				

Springfield: Median A/S Ratio by Sale Price



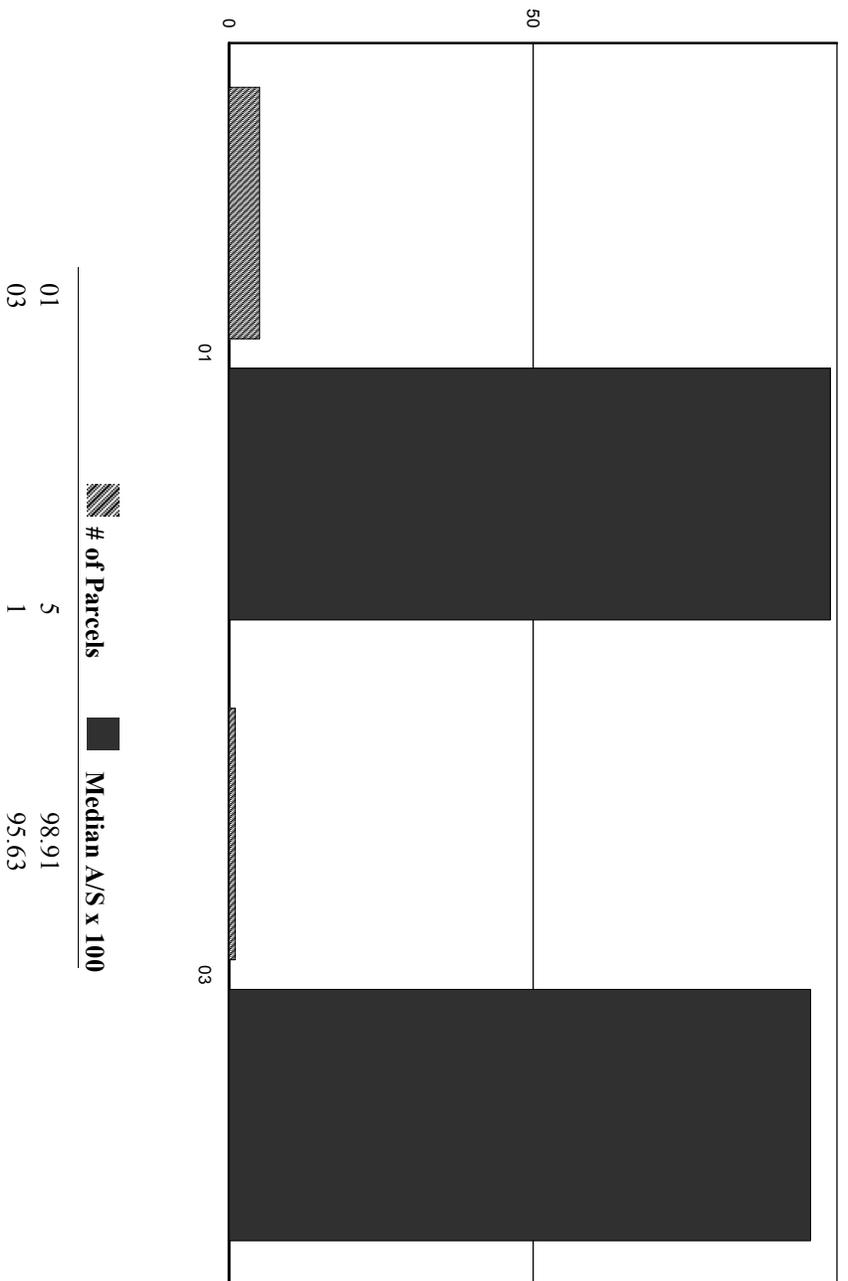
Price Range	Median A/S Ratio	# of Parcels
46K	95.63	1
66K	98.91	1
87K	100.43	1
149K	98.72	3

Springfield: Median A/S Ratio by Neighborhood

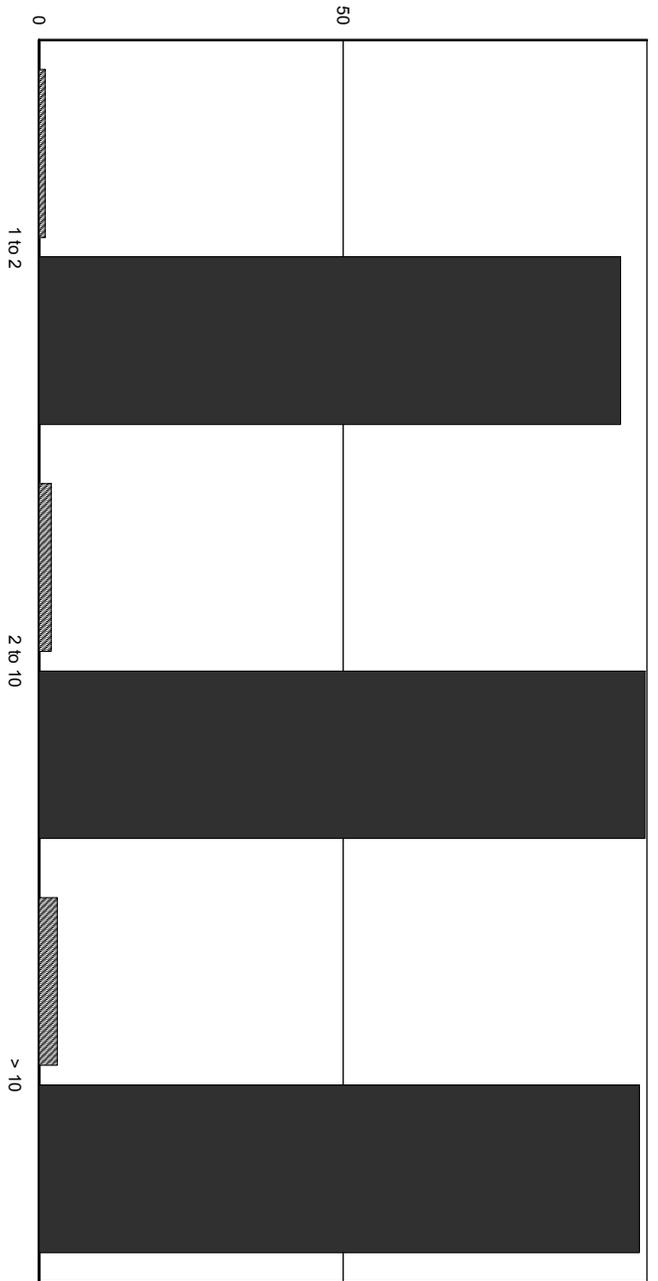


	# of Parcels	Median A/S x 100
N-D	1	95.63
N-E	4	99.40
N-F	1	98.91

Springfield: Median A/S Ratio by Zone

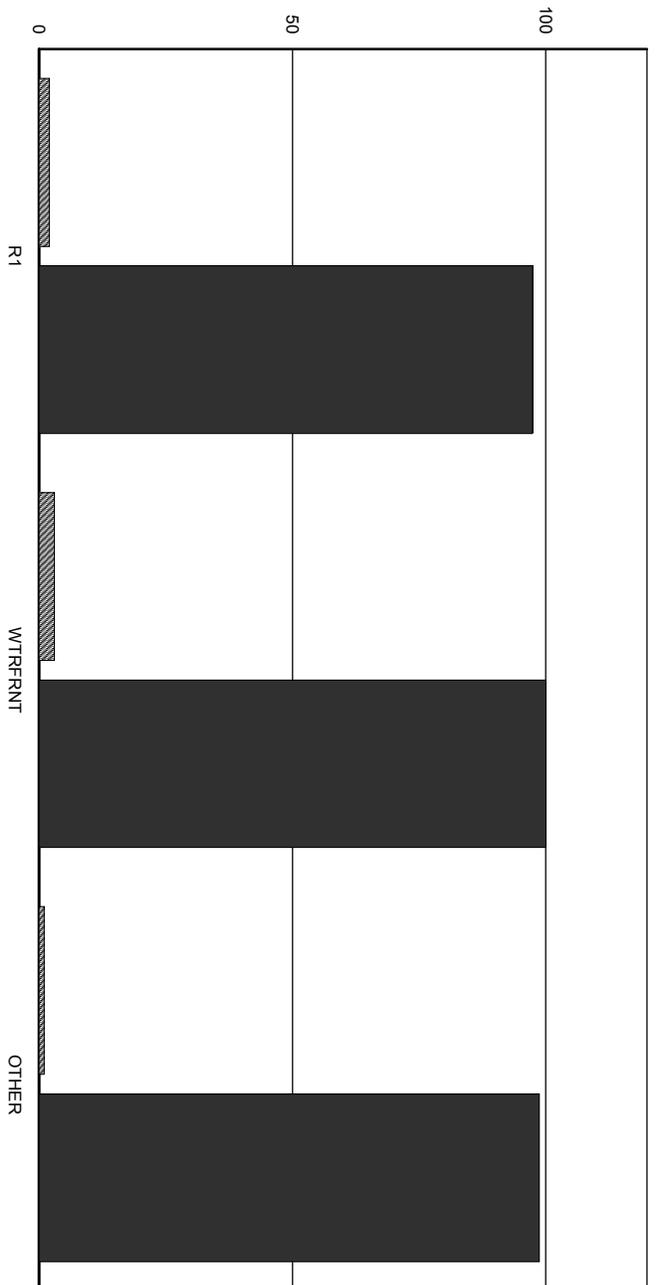


Springfield: Median A/S Ratio by Acreage



Acreage Category	# of Parcels	Median A/S x 100
1 to 2	1	95.63
2 to 10	2	99.67
> 10	3	98.72

Springfield: Median A/S Ratio by Improved Use



Improved Use Category	# of Parcels	Median A/S x 100
R1	2	97.40
WTRFRNT	3	100.07
OTHER	1	98.72

OWNER INFORMATION		SALES HISTORY			PICTURE	
LAKEMAN, EVAN J 234 PAGE ROAD NEW LONDON, NH 03257		Date	Book	Page	Type	Price Grantor
		01/05/2015	1933	452	Q V	46,000 LAUDERDALE, JAMES C &

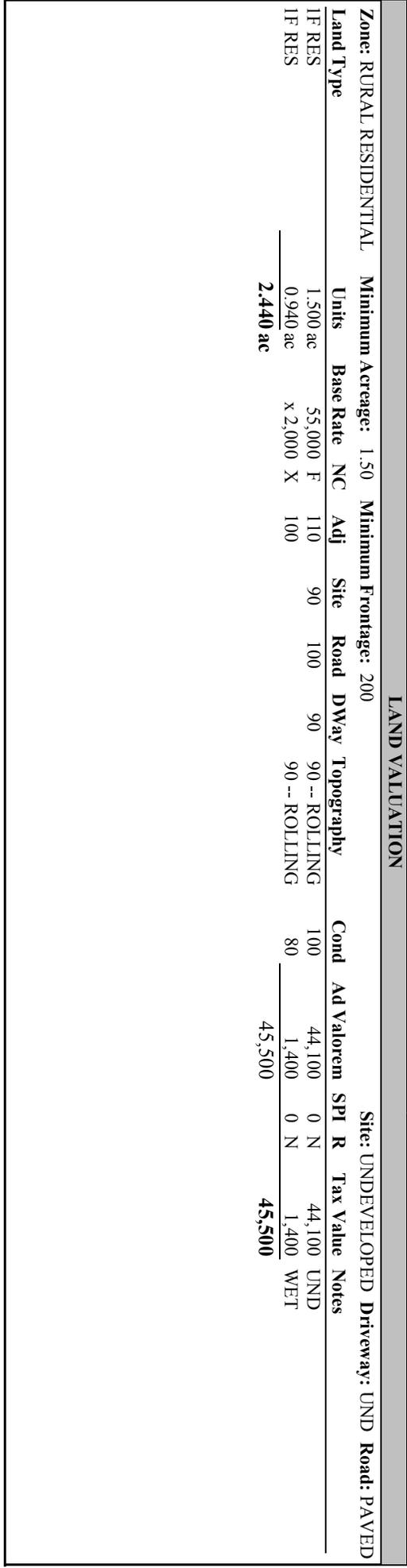
LISTING HISTORY	NOTES
06/24/15 MSYL 05/13/15 DMVL 01/29/15 GWH NEW LOT	LOT CREATED BY 2-LOT SUBDIVISION APPROVED 11/13/2014. ACCESS VIA 24' WIDE ROW OVER 18-345-040 - NOT ALLOWED TO PAVE PER DEED. DISQUALIFIED FROM CURRENT USE DUE TO 1/5/2015 SALE; 6/15, STARTING TO CLEAR LOT; 1/15 SALE PRICE = \$42,000 + BUYER PAID LUCT

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

SPRINGFIELD ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE			
Year	Building	Features	Land
2015	\$ 0	\$ 0	\$ 45,500
			Parcel Total: \$ 45,500

LAND VALUATION												
Zone: RURAL RESIDENTIAL						Minimum Acreage: 1.50			Minimum Frontage: 200			
Site: UNDEVELOPED Driveway: UND Road: PAVED												
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI R	Tax Value Notes
1F RES	1.500 ac	55,000	F	110	90	100	90	90 -- ROLLING	100	44,100	0 N	44,100 UND
1F RES	0.940 ac	x 2,000	X	100				90 -- ROLLING	80	1,400	0 N	1,400 WET
											2.440 ac	



PICTURE		OWNER		TAXABLE DISTRICTS		BUILDING DETAILS	
LAKEMAN, EVAN J 234 PAGE ROAD NEW LONDON, NH 03257		District Percentage		Model: Roof: Ext: Int: Floor: Heat: Bedrooms: Baths: Extra Kitchens: A/C: Quality: Com. Wall: Stories:		Fixtures: Fireplaces: Generators: Base Type:	
Date	Permit ID	Permit Type	Notes				

BUILDING SUB AREA DETAILS	
2015 BASE YEAR BUILDING VALUATION	
Year Built: _____ Condition For Age: _____ Physical: _____ Functional: _____ Economic: _____ Temporary: _____	% %

OWNER INFORMATION		SALES HISTORY			PRICE GRANTOR	
DINAPOLI, NATHAN JOHN		Date	Book	Page	Type	Price Grantor
PO BOX 3834		09/26/2014	1925	613	Q V	43,500 KIDDER, D.H. & TODD, W. M.
CONCORD, NH 03302						

LISTING HISTORY		NOTES	
11/05/14	MSVM VER SALE	VACANT; WOODS; WF COND= UND WA; 11/14; SEASONAL DRAINAGE THRU	
09/14/05	KMHR	LOT=POTENTIAL CTD PLUS DEEP ROAD DITCH TO CROSS;	
04/12/05	DIRL		



MUNICIPAL SOFTWARE BY AVITAR
**SPRINGFIELD ASSESSING
 OFFICE**

EXTRA FEATURES VALUATION		LAND VALUATION	
Feature Type	Units Length x Width Size Adj	Rate	Cond Market Value Notes

PARCEL TOTAL TAXABLE VALUE			
Year	Building	Features	Land
2013	\$ 0	\$ 0	\$ 50,500
			Parcel Total: \$ 50,500
2014	\$ 0	\$ 0	\$ 50,500
			Parcel Total: \$ 50,500
2015	\$ 0	\$ 0	\$ 41,600
			Parcel Total: \$ 41,600

Zone: KOLEEMOOK RUR RES		Minimum Acreage: 1.50		Minimum Frontage: 200		Site: UNDEVELOPED Driveway: UND Road: GRAVEL/DIRT							
Land Type	Units	Base Rate	NC	Adj	Site	Road DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
1F RES WTRFRNT	1,050 ac	54,100	D	90	90	95	90	95--	MILLD	100		35,600	UND/WDS
1F RES WTRFRNT	1,000 wf	x 120,000	X	100				5	6,000	0	N	6,000	UND WA WF
											1,050 ac	41,600	41,600

OWNER INFORMATION		SALES HISTORY			PRICE GRANTOR	
BRODIL, CHARLES		Date	Book	Page	Type	Price Grantor
JORDAN, STEFANIE		12/12/2014	1931	868	Q V	140,000 SLOGIC, SCOTT T.
95 RIDGE ROAD		01/29/2010	1759	0117	U V 25	85,000 NEMCOVICH, KENNETH
NEW CITY, NY 10956		04/01/2004	1438	0280	Q V	157,500 FOURNIER
		10/07/2003	1405	0698	U V 47	90,000 DIMAGGIO

LISTING HISTORY	NOTES
06/24/15 MSVE	VACANT; POND ON PROP. 10/03 SALE UNQ = RESALE DURING EQUAL PERIOD; HILLSIDE VU, POND ON PROPERTY; 2010 .54 ACRES NICU ANNEXED SECURING LEGAL ACC FR MEADOW BROOK ROAD; SITE = POND; CTD: 2011 DRIVEWAY ENTRANCE RELOCATED - "BIRCHHAWK RIDGE"; 2014 10X20 T1-11 GAMBREL SHED ADDED; 2/15 NO WINTER ACC=DNV; 6/15; SHED REMOVED PRIOR TO 12/14 SALE PER H.O.;
02/13/15 ADVL	
02/25/14 GWH	
08/07/13 GWH	
06/30/11 GWH	
04/25/10 GWH	
04/19/10 MSUR	
03/09/05 ETRL	

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

Year	Building	Features	Land
2013	\$ 0	\$ 0	\$ 57,690
			Parcel Total: \$ 57,690
2014	\$ 0	\$ 2,200	\$ 57,595
			Parcel Total: \$ 59,795
2015	\$ 0	\$ 0	\$ 88,089
			Parcel Total: \$ 88,089

Land Type	Minimum Acreage: 1.50	Minimum Frontage: 200	Site: UND CLEAR	Driveway: GRAVEL/DIRT	Road: GRAVEL/DIRT
1F RES WTRFRNT	1.500 ac	55,000 E	100	44,800	0 N
1F RES WTRFRNT	7.600 ac	x 2,000 X	80	11,600	0 N
UNMNGD OTHER	39.500 ac	x 2,000 X	80	53,700	85 N
1F RES WTRFRNT	1.000 wf	x 100,000 X	100	30,000	0 N
					48,600 ac
					88,089

PICTURE		OWNER	TAXABLE DISTRICTS		BUILDING DETAILS	
<p>BRODIL, CHARLES JORDAN, STEFANIE 95 RIDGE ROAD NEW CITY, NY 10956</p>		<p>BRODIL, CHARLES JORDAN, STEFANIE 95 RIDGE ROAD NEW CITY, NY 10956</p>	District	Percentage	Model:	
					Roof:	
				Ext:		
				Int:		
				Floor:		
				Heat:		
				Bedrooms:	Baths:	
				Extra Kitchens:	Fixtures:	
				A/C:	Fireplaces:	
				Quality:	Generators:	
				Com. Wall:		
				Stories:		
					Base Type:	

BUILDING SUB AREA DETAILS	
<p>Base Type:</p>	
<p>2015 BASE YEAR BUILDING VALUATION</p>	
<p>Year Built:</p>	
<p>Condition For Age:</p>	
<p>Physical:</p>	
<p>Functional:</p>	
<p>Economic:</p>	
<p>Temporary:</p>	
	%
	%

OWNER INFORMATION

LEBIANC, SUZANNE H.
 77 JOHNSON LANE
 GRAFTON, NH 03240

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
08/07/2014	1920	961	Q V	148,000	COLE, RICHARD ALAN
01/31/2006	1565	0648	U V 38		PERROTTA, JOHN REGO

NOTES

VACANT; CLEARED; NO LONGER BLDG ON PROP;

LISTING HISTORY

11/05/14 MSVL VER LAND SALE
 05/18/05 DLRL

EXTRA FEATURES VALUATION

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

MUNICIPAL SOFTWARE BY AVITAR

SPRINGFIELD ASSESSING OFFICE

Year	Building	Features	Land
2013	\$ 0		\$ 50,269
Parcel Total: \$ 50,269			
2014	\$ 0		\$ 50,161
Parcel Total: \$ 50,161			
2015	\$ 0		\$ 48,169
Parcel Total: \$ 48,169			

LAND VALUATION

Zone: RURAL RESIDENTIAL Minimum Acreage: 1.50 Minimum Frontage: 200 Site: UNDEVELOPED Driveway: UND Road: PAVED

Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes					
IF RES	1,000	ac	54,000	E	100	90	100	90	95 -- MILD	100	41,600	0	N	41,600					
FARM LAND	14,000	ac	x 2,000	X	89			95 -- MILD	100	23,700	100	N		5,950					
UNMNGD HARDWD	10,340	ac	x 2,000	X	89			90 -- ROLLING	100	16,600	85	N		619					
FARM LAND	1,200,000	ft	x 50	E	100				100	60,000	0	N		0					
											25,340 ac				141,900				48,169

OWNER INFORMATION	SALES HISTORY			PRICE GRANTOR
NEW HAMPSHIRE FISH & GAME DEPT ENGINEERING DIVISION 11 HAZEN DRIVE CONCORD, NH 03301	Date	Book	Page	Type
	12/02/2014	1931	238	Q V
				149,000 PETRAEUS AND HOLLISTER

LISTING HISTORY	NOTES
12/17/14 KCVL 12/11/14 GWH 09/05/14 GWH 01/06/14 GWH 07/05/12 GWH 04/21/06 GWH 05/16/05 DLRL	VACANT, WOODS; 2015 ACQUIRED BY NEW HAMPSHIRE FISH & GAME FOR THE PURPOSE OF PERMANENT PROTECTION OF WILD BIRDS AND MAMMALS AND THEIR HABITATS, ENTIRE TRACT SUBJECT TO CURRENT USE SINCE 1987 (UNMANAGED OTHER FORESTLAND), 12/2014 SALES PRICE PER M.L.S #4341124; ALSO FRONTS ON HOWARD RD;

EXTRA FEATURES VALUATION

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

LAND VALUATION

Zone:	RURAL RESIDENTIAL	Minimum Acreage:	1.50	Minimum Frontage:	200	Site:	UNDEVELOPED	Driveway:	UND	Road:	PAVED			
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
EXEMPT-STATE	1,500 ac	55,000	E	100	90	100	90	95 -- MILD	100	42,300	0	N	42,300	
EXEMPT-STATE	63,500 ac	x 2,000	X	75				90 -- ROLLING	100	85,700	0	N	85,700	
EXEMPT-STATE	2,600,000 ft	x 50	B	70					10	9,100	0	N	9,100	HOWARD ROAD
EXEMPT-STATE	200,000 ft	x 50	E	100					100	10,000	0	N	10,000	GEORGE HILL ROAD
										147,100			147,100	

Year	Building	Features	Land
2013	\$ 0	-\$ 3,300	\$ 3,278
		Parcel Total: -\$ 22	
2014	\$ 0	-\$ 2,100	\$ 3,110
		Parcel Total: \$ 1,010	
2015	\$ 0	\$ 0	\$ 147,100
		Parcel Total: \$ 147,100	

PICTURE		OWNER		TAXABLE DISTRICTS		BUILDING DETAILS	
NEW HAMPSHIRE FISH & GAME DE ENGINEERING DIVISION 11 HAZEN DRIVE CONCORD, NH 03301		District Percentage		Model: Roof: Ext: Int: Floor: Heat: Bedrooms: Baths: Extra Kitchens: A/C: Quality: Com. Wall: Stories:		Fixtures: Fireplaces: Generators:	
Date	Permit ID	Permit Type	Notes		Base Type:		

BUILDING SUB AREA DETAILS	
2015 BASE YEAR BUILDING VALUATION	
Year Built:	%
Condition For Age:	%
Physical:	
Functional:	
Economic:	
Temporary:	%

OWNER INFORMATION		SALES HISTORY			PRICE GRANTOR	
VIDAL, SAMUEL P. DELAGE, CATHERINE A. 207 CHERRY HILL ROAD GRAFTON, NH 03240		Date	Book	Page	Type	Price Grantor
		09/25/2013	1895	592	Q V	69,500 KELLER, WILLIAM & SUZA
		06/30/2011	1809	741	U V 81	KELLER, WILLIAM

LISTING HISTORY		NOTES	
11/05/14	MSVL VER LAND SALE	VARIANCE ON PROPERTY FOR SEPTIC GRANTED 2-5-2013. UNID/CLR+WDS; SM FIELD OFF OF RD; SHORT HILLSIDE VU-DNPU; 11/14; 320' WF ON	
05/12/05	DLRL	MCDANIELS MARSH PER M.L.S.	

EXTRA FEATURES VALUATION

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

MUNICIPAL SOFTWARE BY AVITAR	
SPRINGFIELD ASSESSING OFFICE	
PARCEL TOTAL TAXABLE VALUE	
Year	Building Features Land
2013	\$ 0 \$ 64,600 \$ 64,600
Parcel Total: \$ 64,600	
2014	\$ 0 \$ 64,600 \$ 64,600
Parcel Total: \$ 64,600	
2015	\$ 0 \$ 69,800 \$ 69,800
Parcel Total: \$ 69,800	

LAND VALUATION												
Zone: RURAL RESIDENTIAL Minimum Acreage: 1.50 Minimum Frontage: 200												
Site: UNID CLEAR Driveway: UNID Road: PAVED												
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI R	Tax Value Notes
1F RES WTRFRNT	1,500 ac	55,000	E	100	95	100	90	95 -- MILD	100	44,700	0 N	44,700 UNID/CLR
1F RES WTRFRNT	5,600 ac	x 2,000	X	100				90 -- ROLLING	100	10,100	0 N	10,100
1F RES WTRFRNT	200,000 ft	x 50	E	100					0	0	0 N	0 WETLAND OVERLAY
1F RES WTRFRNT	1,000 wf	x 100,000	X	100					15	15,000	0 N	15,000 WF
										7,100 ac		69,800

PICTURE		OWNER		TAXABLE DISTRICTS		BUILDING DETAILS	
		VIDAL, SAMUEL P. DELAGE, CATHERINE A. 207 CHERRY HILL ROAD GRAFTON, NH 03240		District	Percentage	Model:	
						Roof:	
				PERMITS		Ext:	
Date	Permit ID	Permit Type	Notes	Int:		Floor:	
				Heat:		Heat:	
				Bedrooms:	Baths:	Bedrooms:	Baths:
				Extra Kitchens:	Fixtures:	Fixtures:	
				A/C:	Fireplaces:	Fireplaces:	
				Quality:	Generators:	Generators:	
				Com. Wall:			
				Stories:			
				Base Type:			

BUILDING SUB AREA DETAILS	
2015 BASE YEAR BUILDING VALUATION	
Year Built: _____ Condition For Age: _____ Physical: _____ Functional: _____ Economic: _____ Temporary: _____	% %

Sales Analysis Results
Springfield -- 09/01/2015

Sales Analysis Statistics			
Number of Sales:	32	Mean Sales Ratio:	0.9831
Minimum Sales Ratio:	0.7650	Median Sales Ratio:	0.9932
Maximum Sales Ratio:	1.1457	Standard Deviation:	0.0795
Aggregate Sales Ratio:	0.9875	Coefficient of Dispersion:	5.7974
		Price Related Differential:	0.9956

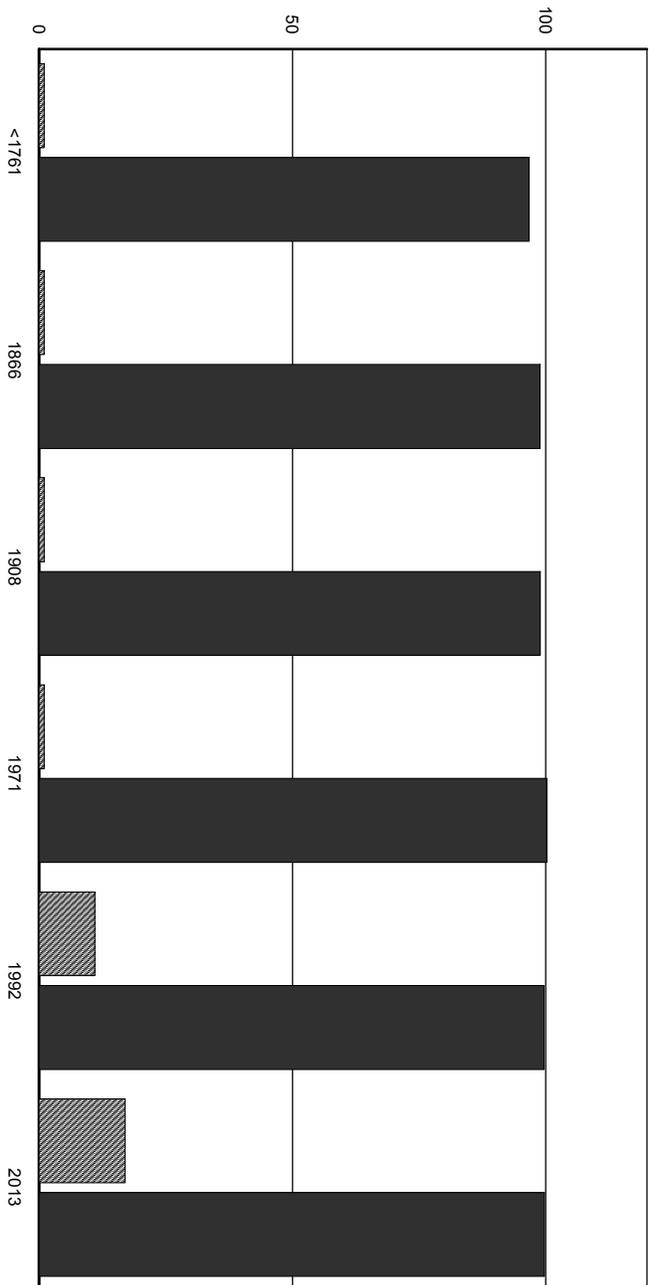
Sales Analysis Criteria	
Sold: 4/1/2013 - 7/31/2015	Sale Ratios: 0.000 - 999.999
Building Value: 0 - 99999999	Bldg Eff. Area: 0 - 99999999
Land Value: 0 - 99999999	Land Use: ALL
Current Use CR: 0 - 99999999	Acres: 0 - 99999999
Year Built: 1600 - 2015	Trend: 0.000% Prior to 09/01/2015
Story Height: ALL	Neighborhood: ALL
Base Rate: ALL	Zone: ALL
Qualified: YES	Unqualified: NO
Improved: YES	Vacant: NO
View: All	Waterfront: All
Include Comm./Ind./Util.: YES	

Springfield Sales Analysis Report

Ratio	Map	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Sale Price	Assessment	I	Q	Unqualified Description	Prior Year Assessment
	Sale Note								Eff. Area		Sale Date			Grantor	
1.012	000003	000502	000488	01	2.30	R1	D	RSA	A	\$165,000	\$166,900	I	Q	RICHARDSON, ROBERT	\$170,300
	NO M.L.S. - ABUTTER SALE														
									1,509		06/25/2015				
0.998	000007	000427	000410	01	5.40	R1	G	RSA	C	\$975,000	\$973,200	I	Q	SPADAFORA, PETER & MEL	\$734,200
									5,383		07/20/2015				
1.020	000008	000114	000523	01	6.00	R1	E	RSA	D	\$320,000	\$326,400	I	Q	ANDREWS, ROBERT	\$343,300
									3,323		07/15/2013				
0.824	000009	000726	000052	01	4.50	R1	F	RSA	D	\$280,000	\$230,700	I	Q	AUSTIN, GREGORY R	\$244,400
									2,398		06/05/2015				
1.072	000009	000820	000083	01	4.70	R1	F	RSA	D	\$295,000	\$316,300	I	Q	DEYETT, MICHAEL T	\$333,600
									2,978		04/30/2014				
0.997	000009	000847	000107	01	4.10	R1	F	RSA	A	\$234,900	\$234,200	I	Q	OSHEA, BRIAN J.	\$238,200
									2,525		08/19/2014				
1.044	000010	000060	000243	01	11.10	R1	F	RSA	B	\$225,000	\$234,800	I	Q	LEPICH, JAMES P.	\$240,000
									1,736		07/15/2015				
1.055	000010	000122	000011	01	5.20	R2	F	RSA	C	\$267,500	\$282,100	I	Q	DENMAN, RONALD M	\$313,100
									4,193		05/24/2013				
1.089	000015	000644	000016	01	5.06	R1	E	RSA	D	\$278,500	\$303,300	I	Q	EVANS JR, CHARLES	\$317,800
									2,688		09/02/2014				
0.989	000018	000010	000516	01	57.75	R1	D	RSA	D	\$355,000	\$351,000	I	Q	BERNER, DAVID, TRUSTEE	\$344,000
									3,343		04/03/2014				
1.024	000018	000445	000305	01	2.33	R1	F	MHD	A	\$119,800	\$122,700	I	Q	EMERY, MARY	\$145,100
									1,163		06/11/2014				
1.002	000023	000545	000420	03	0.76	R1W	D	RSA	A	\$330,000	\$330,700	I	Q	BUCHIN, JACQUELINE	\$310,800
									1,525		10/06/2014				
0.983	000023	000846	000485	01	1.25	R1	F	RSA	A	\$192,000	\$188,800	I	Q	WALTER, TERRY S	\$207,000
									1,583		09/23/2013				
0.914	000025	000350	000180	01	2.02	R1	F	RSA	B	\$225,000	\$205,700	I	Q	TAYLOR, WILL & JOELLE	\$208,500
									1,522		06/05/2014				
0.876	000025	000372	000373	01	5.01	R1	E	RSA	A	\$175,000	\$153,300	I	Q	HARRINGTON, CYNTHIA C.	\$157,300
									1,202		03/09/2015				
0.932	000025	000467	000330	01	5.09	R1	E	RSA	C	\$344,500	\$321,200	I	Q	MOFFITT, STEPHEN J	\$290,500
									2,098		05/18/2015				
0.978	000025	000487	000103	01	6.35	R1	E	RCP	C	\$80,000	\$78,200	I	Q	PIERCE, GERALD	\$87,500
									532		10/10/2014				
0.978	000029	000133	000209	01	2.82	R1	D	RSA	C	\$278,000	\$272,000	I	Q	GRACE, DANIEL & GINA	\$265,500
									2,157		12/09/2013				
0.997	000029	000190	000166	01	2.85	R1	D	RSA	B	\$254,000	\$253,300	I	Q	GAMBINO, DONALD	\$276,100
									2,519		06/29/2015				
1.067	000029	000463	000379	01	17.00	R2	E	RSA	A	\$340,000	\$362,700	I	Q	HAYWARD, MARION S. - TR	\$393,600
									2,517		07/11/2014				

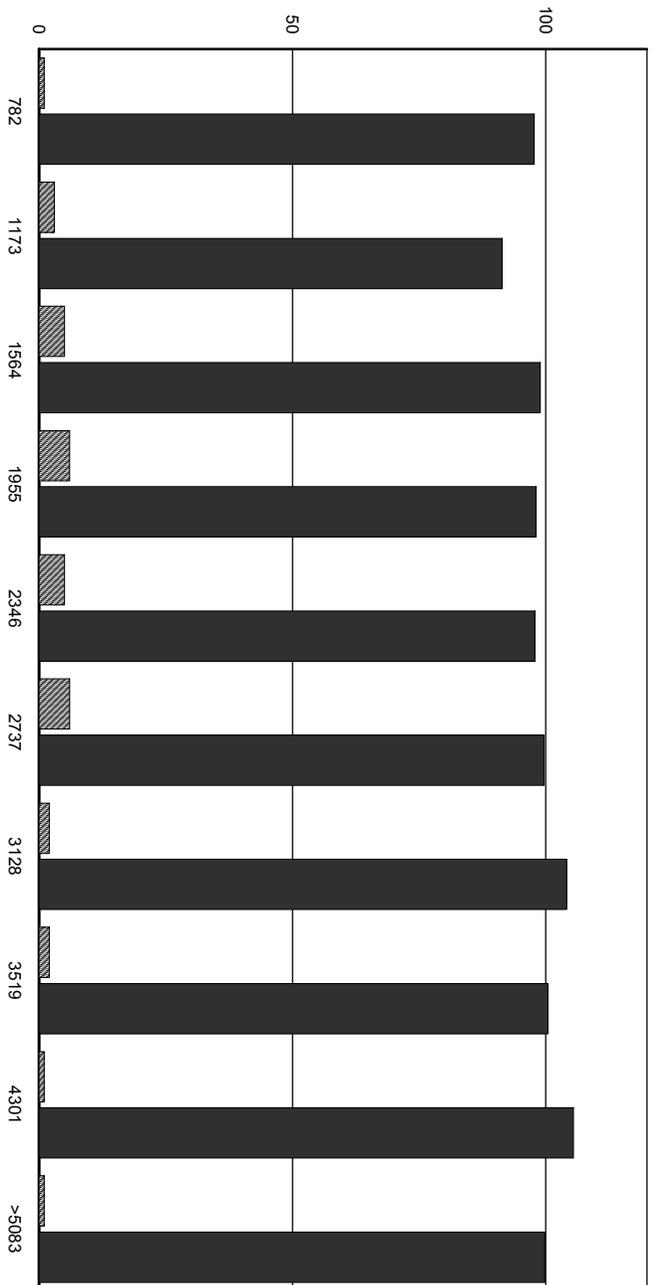
Ratio	Map	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Sale Price	Assessment	I	Q	Unqualified Description	Prior Year Assessment
	Sale Note								Eff. Area		Sale Date			Grantor	
0.905	000030	000256	000197	01	6.70	R2	E	RSA	C	\$ 385,000	\$ 348,300	I	Q	JUDKINS, JENNIFER	\$ 331,700
0.920	000030	000300	000178	01	1.33	R1	F	RSA	A	\$ 242,000	\$ 222,700	I	Q	BRUNELLE, MELISSA	\$ 187,800
	COMPLETELY RENOVATED AFTER 4/1/2014 AND THEN SOLD										1,776				
1.022	000030	000307	000157	01	1.22	R1	F	RSA	D	\$ 260,500	\$ 266,300	I	Q	BRUNELLE, MARK	\$ 262,400
	SOLD AS IMPROVED LOT WITH HOUSE										2,314				
0.895	000031	000094	000476	01	7.34	R1	E	RSA	A	\$ 214,500	\$ 191,900	I	Q	TOMBS, KAREN & KEVIN	\$ 195,000
											1,658				
1.096	000035	000839	000402	01	1.60	R1	E	RSA	A	\$ 180,000	\$ 197,300	I	Q	FITZGERALD, MICHELLE &	\$ 222,200
	LONG TIME ON MARKET										2,041				
0.967	000036	000325	000020	01	91.60	R1	E	RSA	C	\$ 261,000	\$ 252,500	I	Q	GREENE, ROBERT C	\$ 278,700
											2,224				
0.979	000036	000512	000147	01	3.44	R1	E	RSA	C	\$ 215,000	\$ 210,500	I	Q	DONNELLY JR, ROBERT W	\$ 209,800
											1,587				
1.011	000037	000458	000147	01	5.29	R1	E	RSA	C	\$ 314,000	\$ 317,500	I	Q	WRIGHT, D & HIGGINSON,	\$ 318,900
											3,106				
0.989	000042	000041	000311	01	6.26	R1	E	RSA	B	\$ 188,600	\$ 186,600	I	Q	BERKELEY, STEVEN	\$ 185,900
											1,500				
1.146	000043	000501	000244	01	4.36	R1	E	RSA	D	\$ 199,000	\$ 228,000	I	Q	MILLS, GRETA & ERNEST	\$ 239,000
	OWNERS HAVE MOVED FROM AREA										1,937				
0.765	000048	000262	000063	01	5.64	R1	D	MHS	A	\$ 120,000	\$ 91,800	I	Q	ROBERTS, SEANE	\$ 93,200
											1,072				
0.914	000048	000562	000318	01	1.64	R1	E	RSA	A	\$ 154,900	\$ 141,600	I	Q	FADDEN, ROBERT G	\$ 145,600
											1,077				

Springfield: Median A/S Ratio by Year of Construction



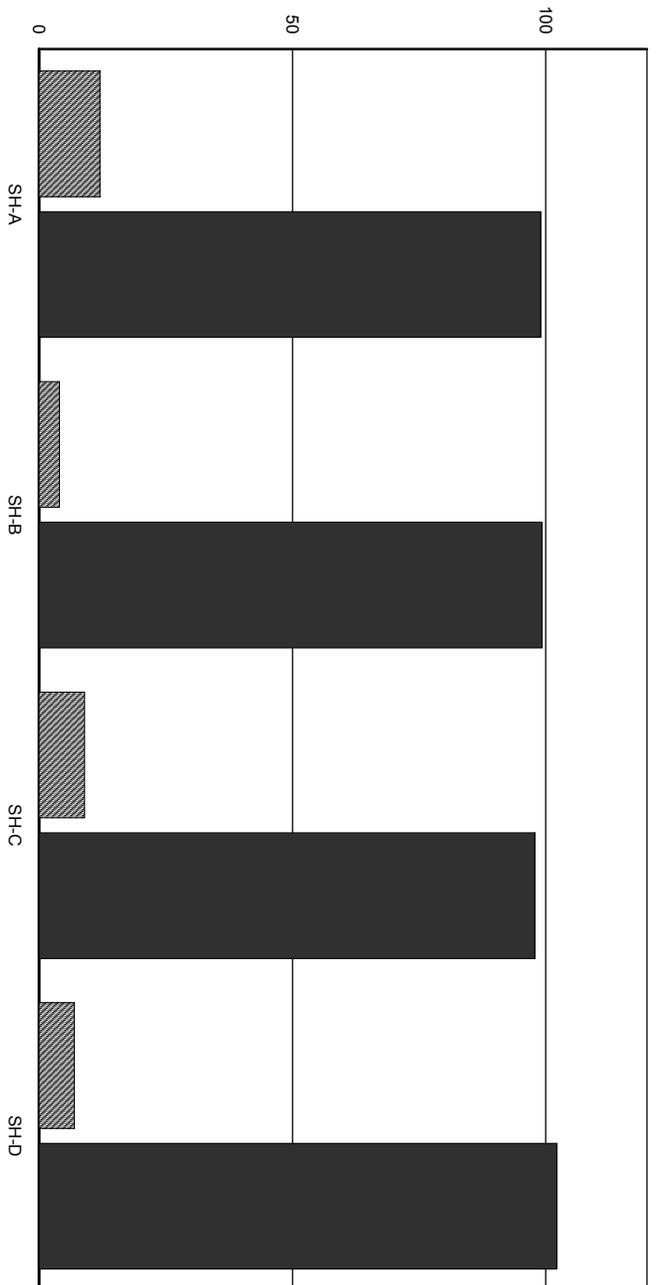
Year of Construction	# of Parcels	Median A/S x 100
<1761	1	96.74
1866	1	98.87
1908	1	98.94
1971	1	100.21
1992	11	99.70
2013	17	99.72

Springfield: Median A/S Ratio by Effective Area



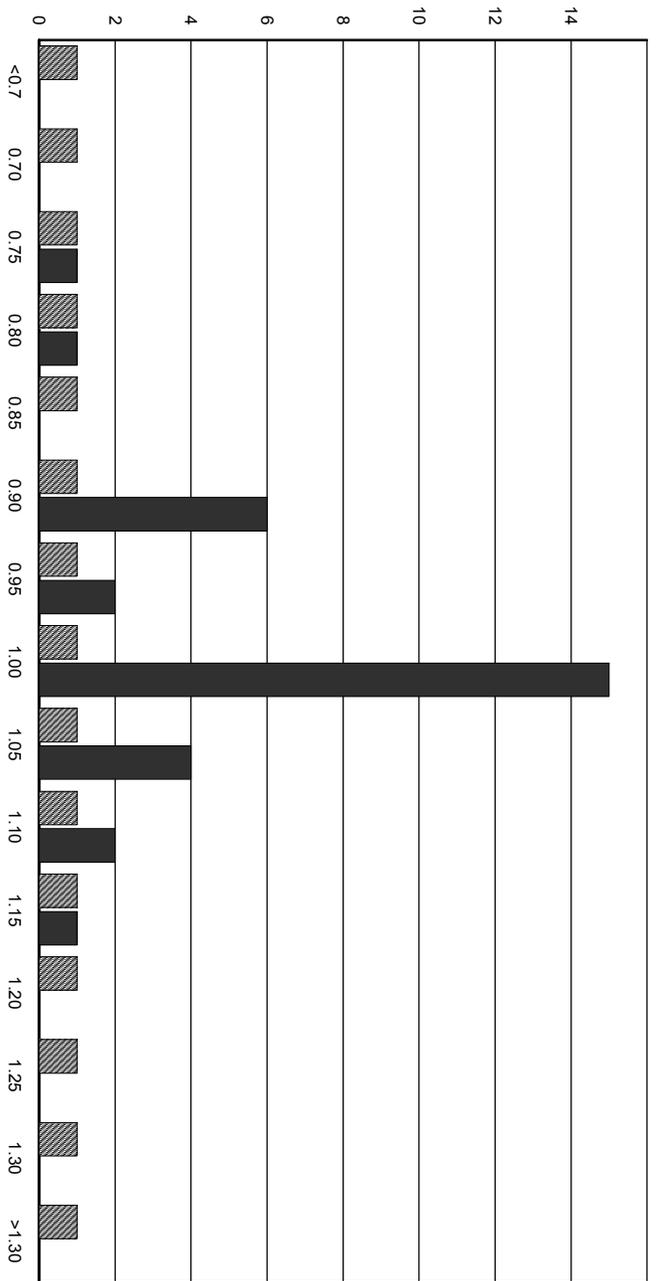
Effective Area	# of Parcels	Median A/S x 100
782	1	97.75
1173	3	91.41
1564	5	98.94
1955	6	98.12
2346	5	97.84
2737	6	99.71
3128	2	104.17
3519	2	100.44
4301	1	105.46
>5083	1	99.82

Springfield: Median A/S Ratio by Story Height

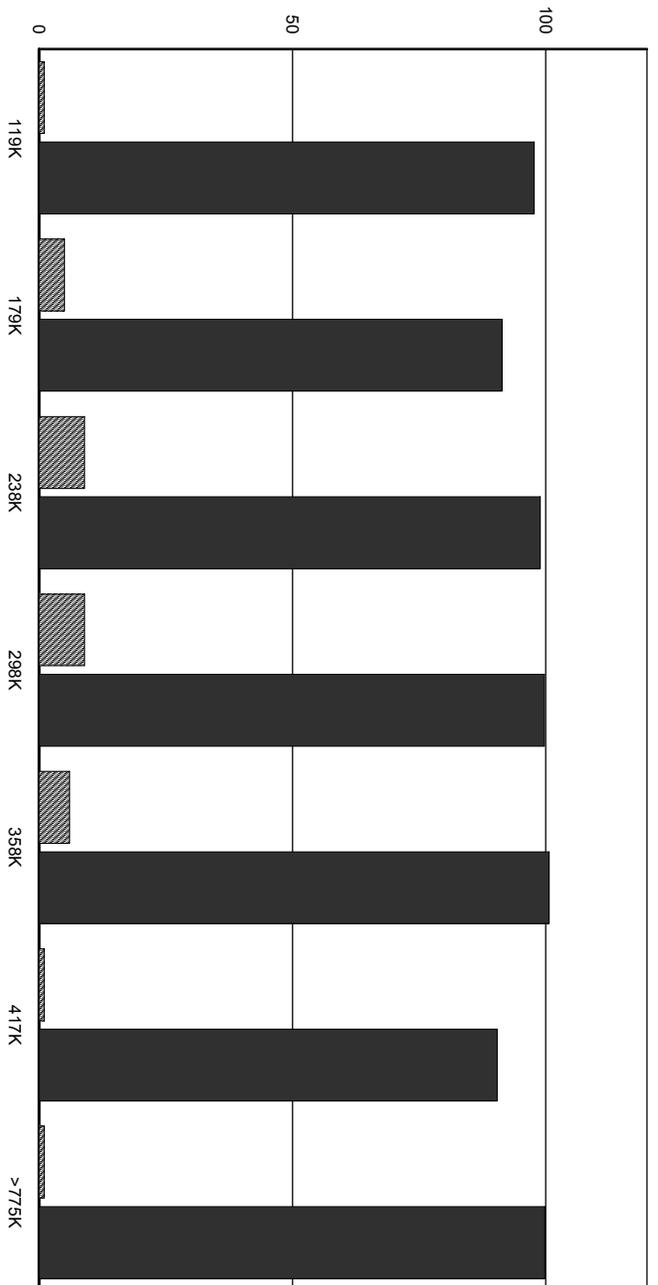


	# of Parcels	Median A/S x 100
SH-A	12	99.02
SH-B	4	99.33
SH-C	9	97.84
SH-D	7	102.23

Springfield: Distribution of Sale Ratios

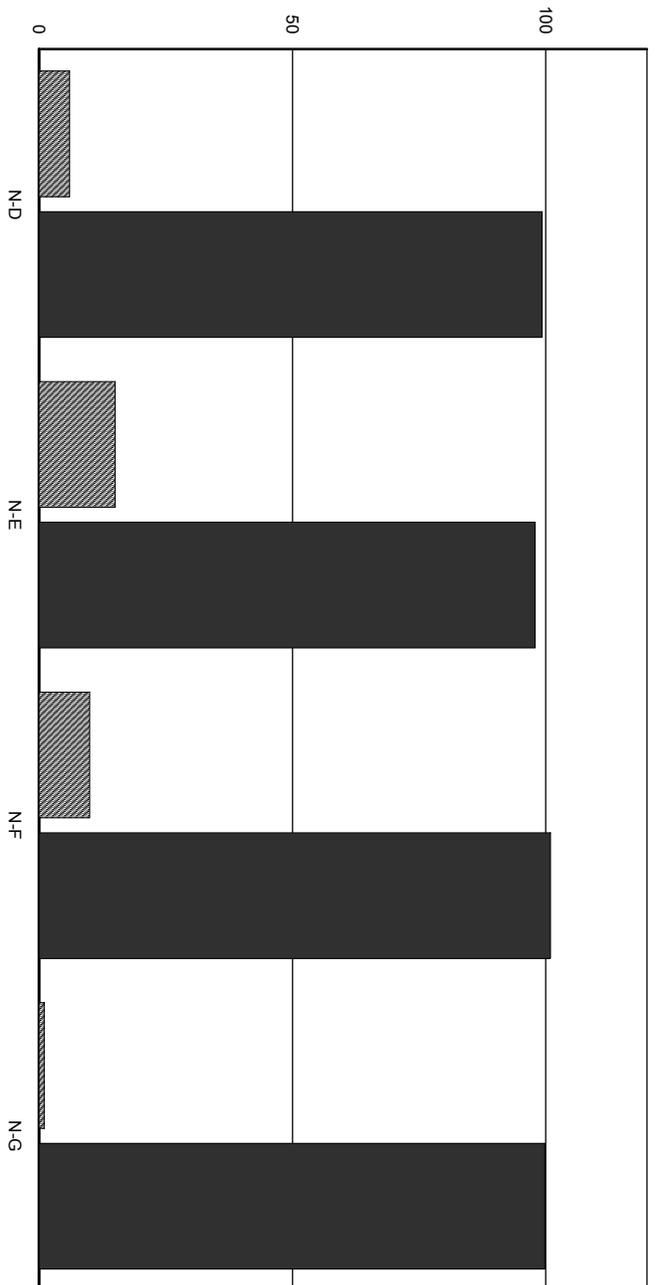


Springfield: Median A/S Ratio by Sale Price



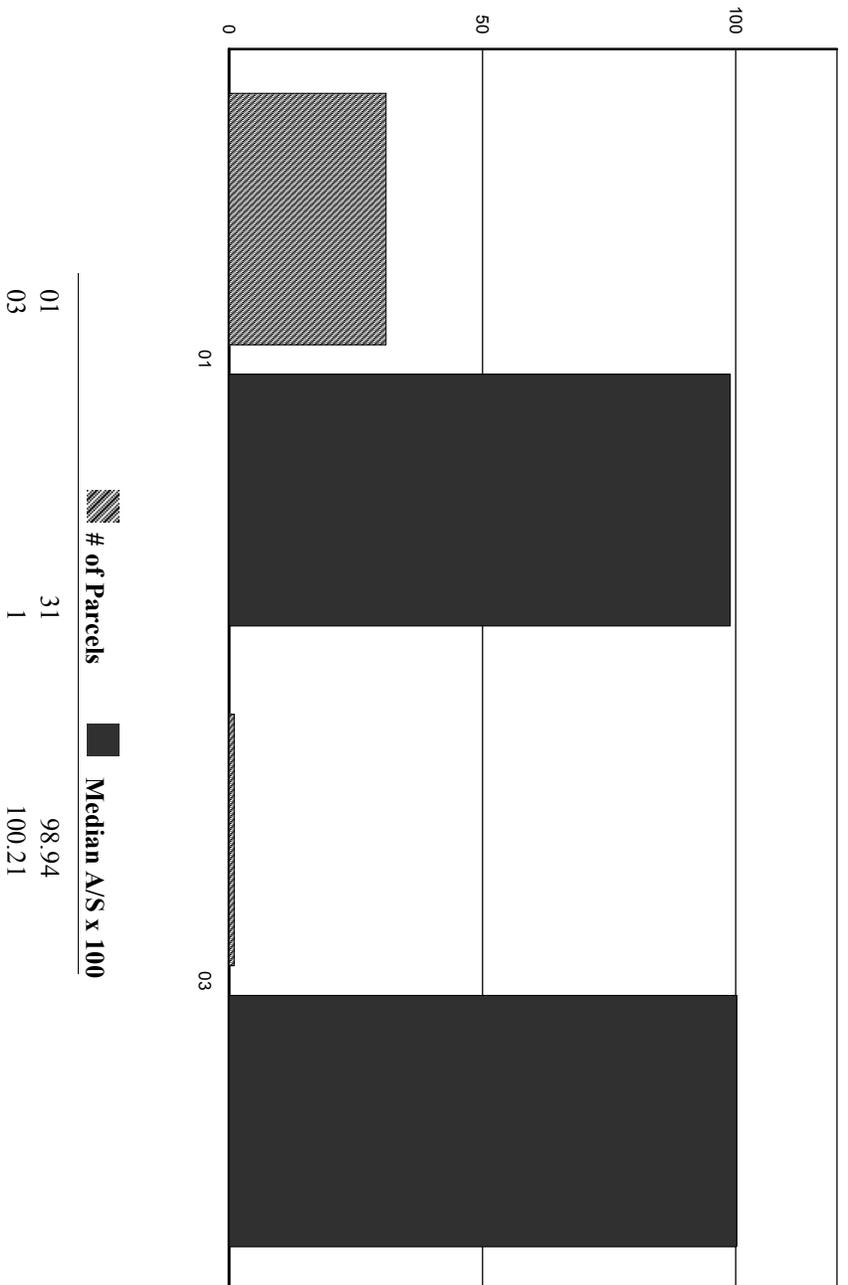
Sale Price Range	Median A/S Ratio	# of Parcels
119K	97.75	1
179K	91.41	5
238K	98.94	9
298K	99.72	9
358K	100.66	6
417K	90.47	1
>775K	99.82	1

Springfield: Median A/S Ratio by Neighborhood

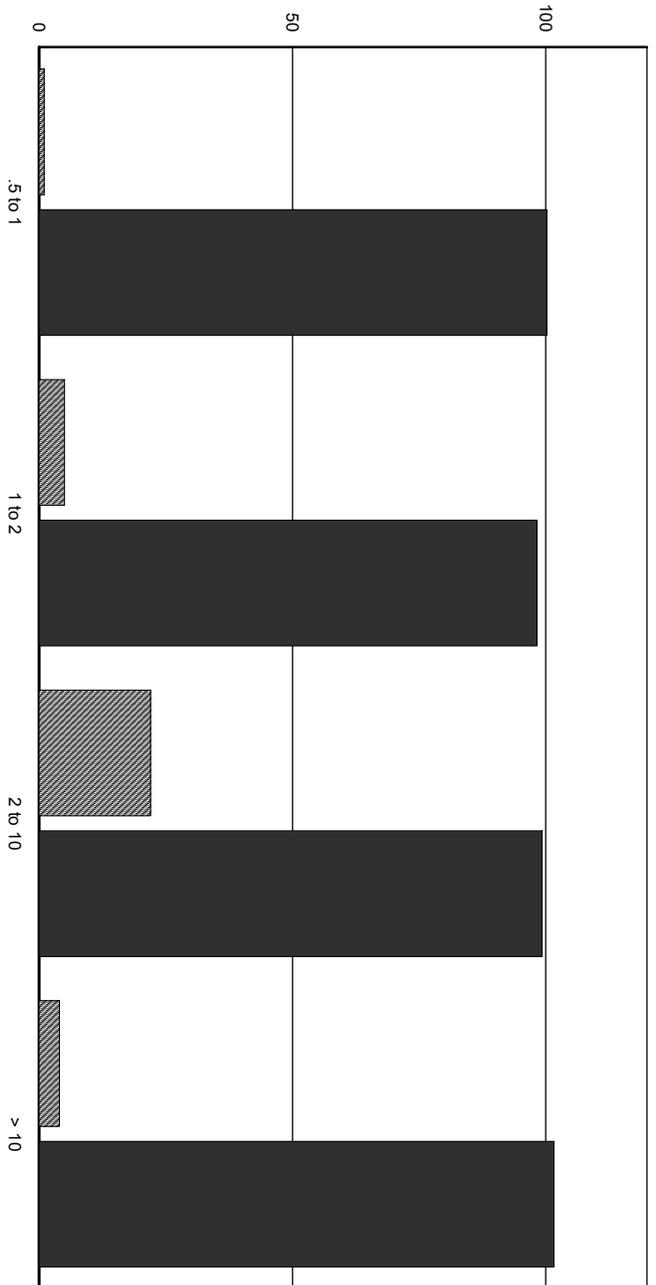


Neighborhood	# of Parcels	Median A/S x 100
N-D	6	99.30
N-E	15	97.91
N-F	10	100.96
N-G	1	99.82

Springfield: Median A/S Ratio by Zone

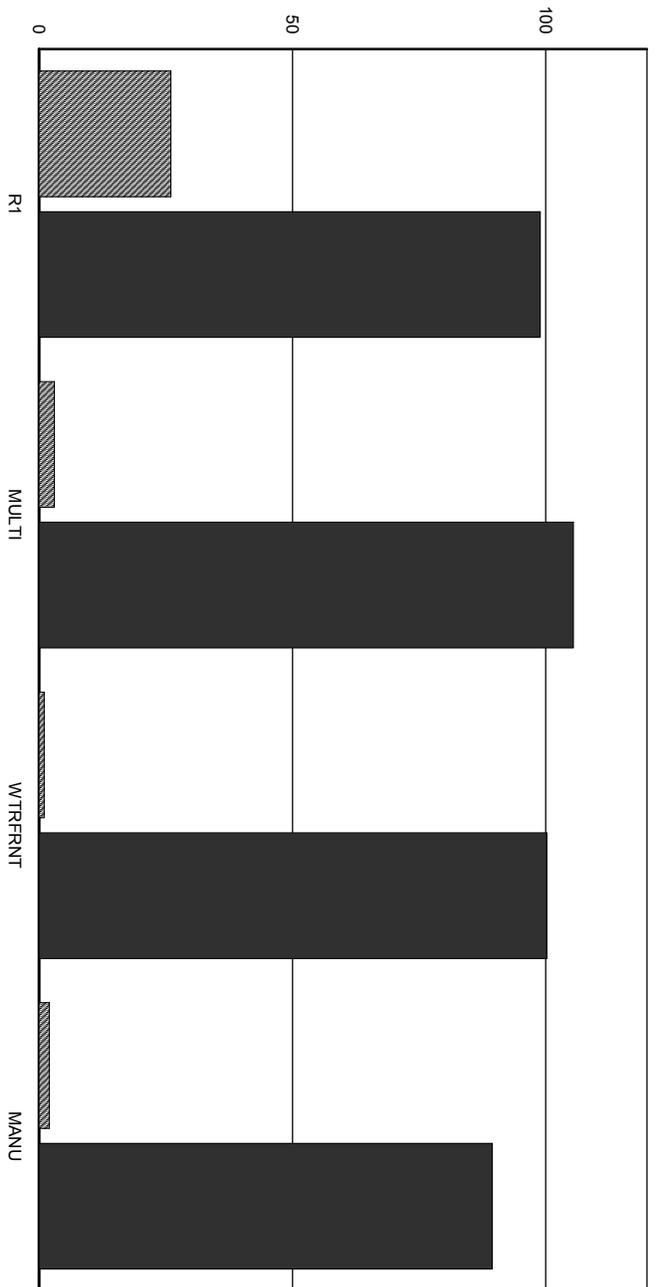


Springfield: Median A/S Ratio by Acreage



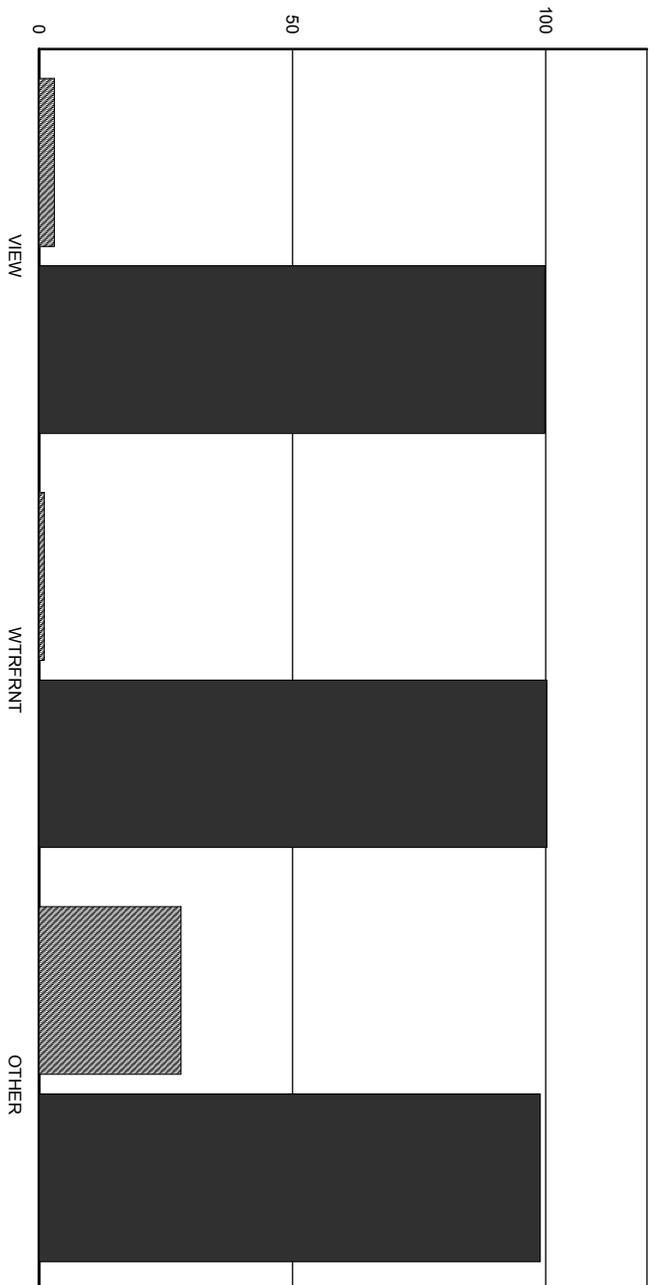
Acreage Category	# of Parcels	Median A/S x 100
.5 to 1	1	100.21
1 to 2	5	98.33
2 to 10	22	99.32
> 10	4	101.61

Springfield: Median A/S Ratio by Improved Use



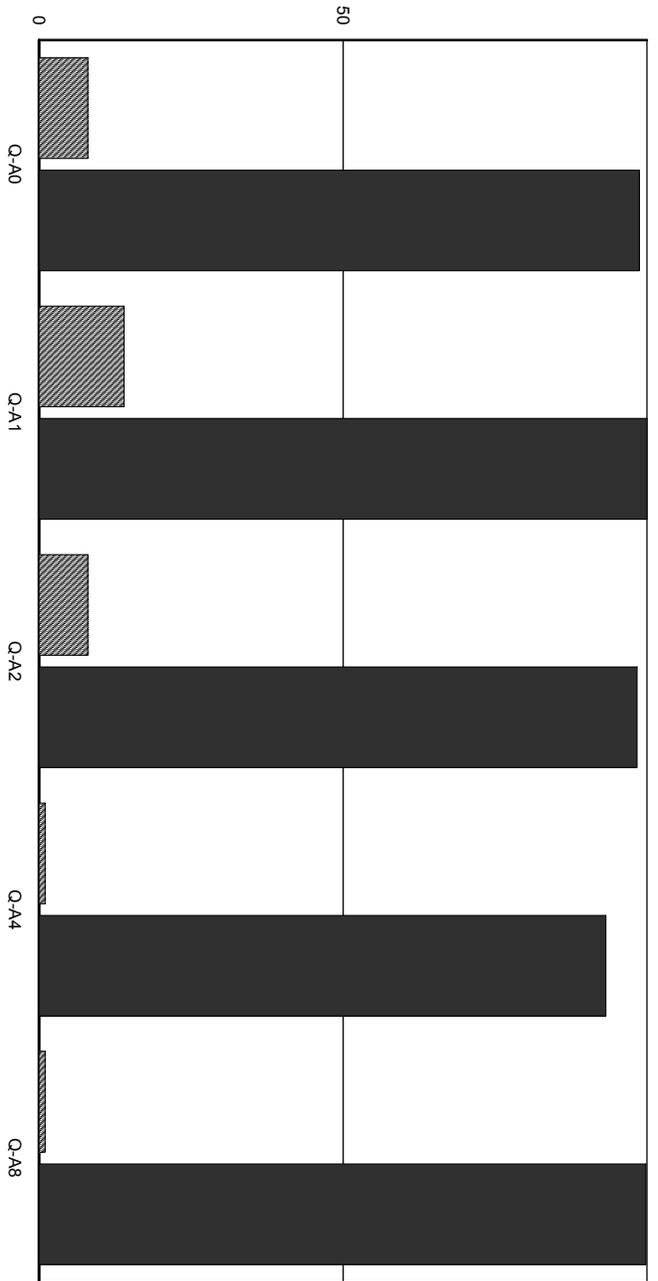
Improved Use Category	# of Parcels	Median A/S x 100
R1	26	98.91
MULTI	3	105.46
WTRFRNT	1	100.21
MANU	2	89.46

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



	# of Parcels	Median A/S x 100
VIEW	3	99.82
WTRFRNT	1	100.21
OTHER	28	98.91

Springfield: Median A/S Ratio by Building Quality



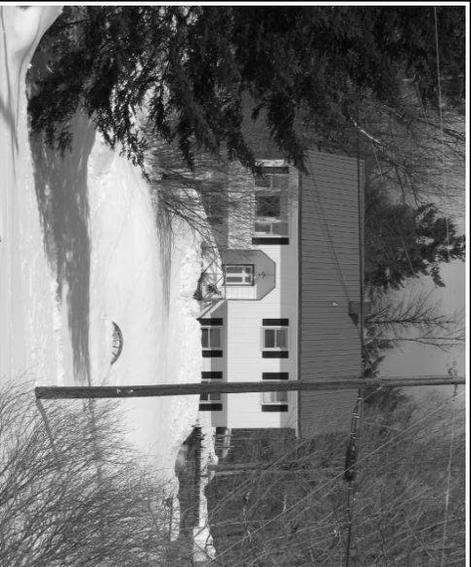
Building Quality	# of Parcels	Median A/S x 100
Q-A0	8	98.73
Q-A1	14	99.97
Q-A2	8	98.39
Q-A4	1	93.24
Q-A8	1	99.82

OWNER INFORMATION	SALES HISTORY			PRICE GRANTOR
NORTHWIND SECURITY	Date	Book	Page	Type
	06/25/2015	1947	0038	Q1
				165,000 RICHARDSON, ROBERT
P. O. BOX 184				
NEW LONDON, NH 03257				

LISTING HISTORY	NOTES
05/11/15 DMVM	WHITE; 2006 UPDATED OUTBUILDING INVENTORY AND HOUSE DATA PER 8/23/05 DRA REVIEW; 2009 LC 856 SF BARN ADDED (24' MSMT EST); 2010 12X26 BARN RAZED; 5/15 NOH PU PATIO & LNT0; CHANGED EPF TO FFF DUE TO HEAT; DNP U LNT0 ATT TO 10X16 = N.V.;
06/23/10 GWH	
03/26/09 GWH	
08/06/06 GWH	
06/07/06 GWH	
08/23/05 CAN	
05/24/05 DLCM	
03/14/05 DLRM	

EXTRA FEATURES VALUATION										MUNICIPAL SOFTWARE BY AVITAR			
Feature Type	Units	Length	Width	Size	Adj	Rate	Cond	Market Value	Notes	SPRINGFIELD ASSESSING OFFICE			
SHED-WOOD	160	10 x	16			7.00	80	1,434	RED GAMBREL	Year	Building	Features	Land
SHED-WOOD	252	18 x	14			7.00	60	1,302	SUGAR HOUSE	2013	\$ 113,500	\$ 15,200	\$ 41,600
SHED-WOOD	108	12 x	9			7.00	60	943	ATT TO SUGAR HOUSE	2014	\$ 113,500	\$ 15,200	\$ 41,600
SHED-WOOD	182	14 x	13			7.00	60	1,131	ATT TO SUGAR HOUSE	Parcel Total: \$ 170,300			
SHED-WOOD	192	16 x	12			7.00	80	1,538		2015	\$ 116,200	\$ 15,300	\$ 35,400
BARN-1STRY	856	856 x	1			15.00	80	8,115	LC, 24X32 + 8X11	Parcel Total: \$ 166,900			
PATIO	108	9 x	12			7.00	30	472					
LEAN-TO	216	12 x	18			4.00	30	347	ATT TO 1X856				
								15,300					

LAND VALUATION										SPRINGFIELD ASSESSING OFFICE				
Zone:	RURAL RESIDENTIAL	Minimum Acreage:	1.50	Minimum Frontage:	200	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	1,500 ac	55,000	D	90	100	95	95	90 -- ROLLING	85	34,200	0	N	34,200	PLE
1F RES	0,800 ac	x 2,000	X	100				90 -- ROLLING	85	1,200	0	N	1,200	PLE
	2,300 ac									35,400			35,400	



PICTURE

OWNER

NORTHWIND SECURITY
 P. O. BOX 184
 NEW LONDON, NH 03257

TAXABLE DISTRICTS

District	Percentage

BUILDING DETAILS

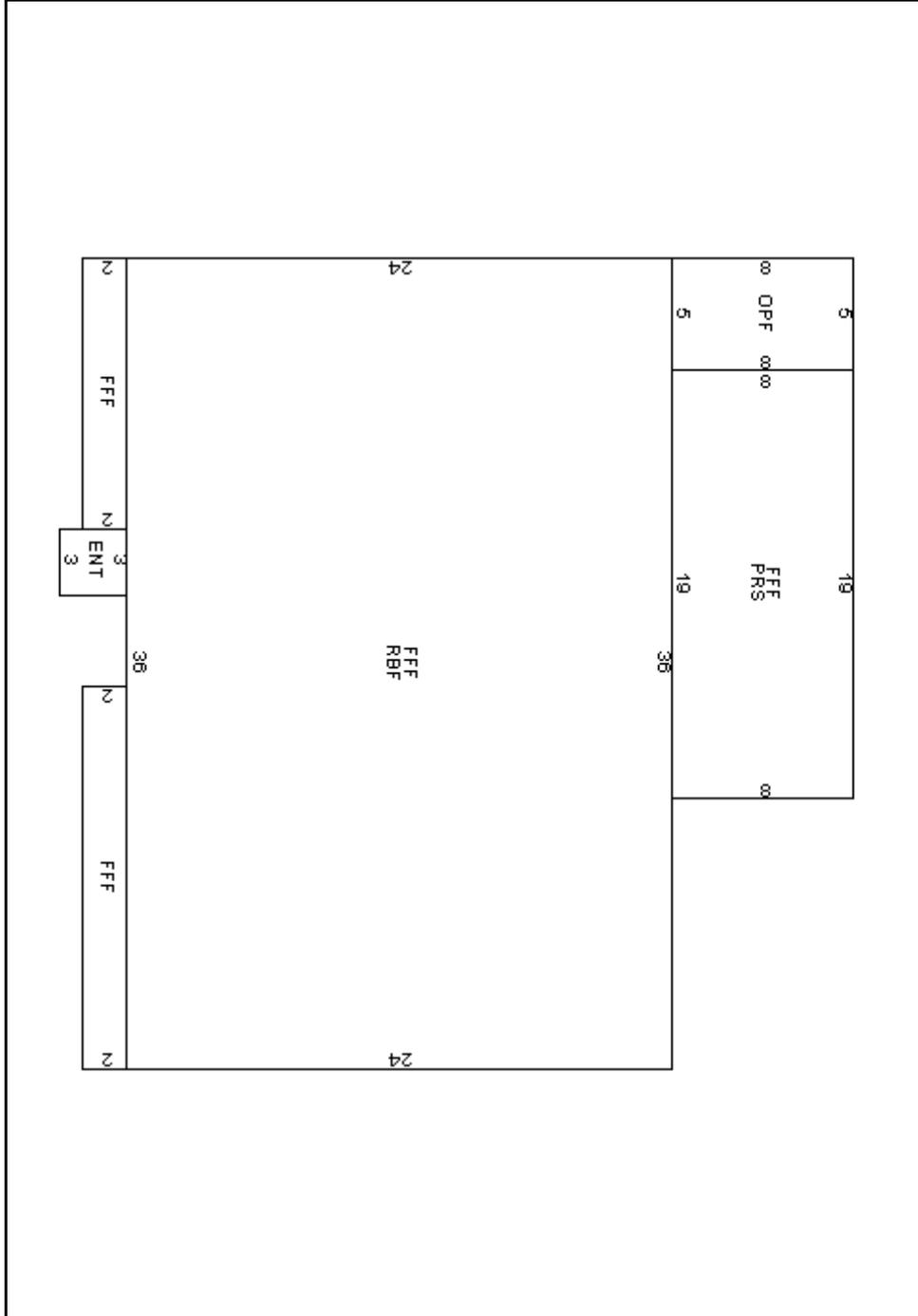
Model: **1.00 STORY FRAME RSD RANCH**
 Roof: **GABLE OR HIP/PREFAB METALS**
 Ext: **PREFAB WD PNL/MASONITE**
 Int: **DRYWALL**
 Floor: **CARPET/LINOLEUM OR SIM**
 Heat: **OIL/HOT WATER**
 Bedrooms: **3** Baths: **1.0** Fixtures:
 Extra Kitchens: Fireplaces:
 A/C: **No** Generators:
 Quality: **A1 AVG+10**
 Com. Wall:
 Size Adj: **1.0648** Base Rate: **RSA 87.00**
 Bldg. Rate: **1.0542**
 Sq. Foot Cost: **\$ 91.71**

BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
FFF	FST FLR FIN	1074	1.00	1074
RBF	RAISED BSMNT	864	0.50	432
OPF	OPEN PORCH FIN	40	0.25	10
PRS	PIER	152	-0.05	-8
ENT	ENTRANCE	9	0.10	1
GLA:	1,074	2,139		1,509

2015 BASE YEAR BUILDING VALUATION

Market Cost New: **\$ 138,390**
 Year Built: **1973**
 Condition For Age: **GOOD** **16 %**
 Physical:
 Functional:
 Economic:
 Temporary:
 Total Depreciation: **16 %**
 Building Value: **\$ 116,200**



OWNER INFORMATION

LUCAS, MARGARET JEAN

PO BOX 2242

NEW LONDON, NH 03257-2242

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
07/20/2015	1949	0197	Q1	975,000	SPADAFORA, PETER &
02/27/2008	1677	759	U138		SPADAFORA, P.J. & M.D.
05/03/2006	1581	225	Q V	225,000	SNOW

NOTES

GRAY; BRICK FPL, FFF 4-1-1.5 (2&S), 2ND FLOOR 3-3-3 (3,3,3), RBF 2-0-1, 5
 06/24/15 MSVM
 01/28/15 ADVM
 01/16/08 GWH
 03/29/07 GWH
 02/22/07 GHL
 01/12/05 DIRL
 FXT BATH COUNTED AS 1.5; GRANITE KITCHEN, RESERVOIR IN BMU FOR
 DRINKING WATER DUE TO LTD WELL RECHARGE; 2008 HOUSE COMPLETE;
 1/15 N.O.H. CORR SKETCH; EXT AVE; VU=MTNS, HILLS, MULTI-TIER; 6/15;
 CORR SKETCH;

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	3,000

MUNICIPAL SOFTWARE BY AVITAR

SPRINGFIELD ASSESSING OFFICE

Year	Building	Features	Land
2013	\$ 541,800	\$ 3,000	\$ 189,400
		Parcel Total: \$ 734,200	
2014	\$ 541,800	\$ 3,000	\$ 189,400
		Parcel Total: \$ 734,200	
2015	\$ 741,500	\$ 3,000	\$ 228,700
		Parcel Total: \$ 973,200	

LAND VALUATION

Zone:	RURAL RESIDENTIAL	Minimum Acreage:	1.50	Minimum Frontage:	200	Site:	VERY GOOD	Driveway:	PAVED	Road:	GRAVEL/DIRT		
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI R	Tax Value	Notes
1F RES	1,500 ac	55,000 G	120	110	95	100	90	-- ROLLING	100	62,100	0 N	62,100	
1F RES	3,900 ac	x 2,000 X	100				85	-- MODERATE	100	6,600	0 N	6,600	
VIEW		MOUNTAINS, PANORAMIC, FULL 100%, EXTREME DISTANT											
		5,400 ac								228,700		228,700	





OWNER LUCAS, MARGARET JEAN **TAXABLE DISTRICTS** District Percentage

PO BOX 2242
NEW LONDON, NH 03257-2242

PERMITS

Date	Permit ID	Permit Type	Notes

BUILDING DETAILS

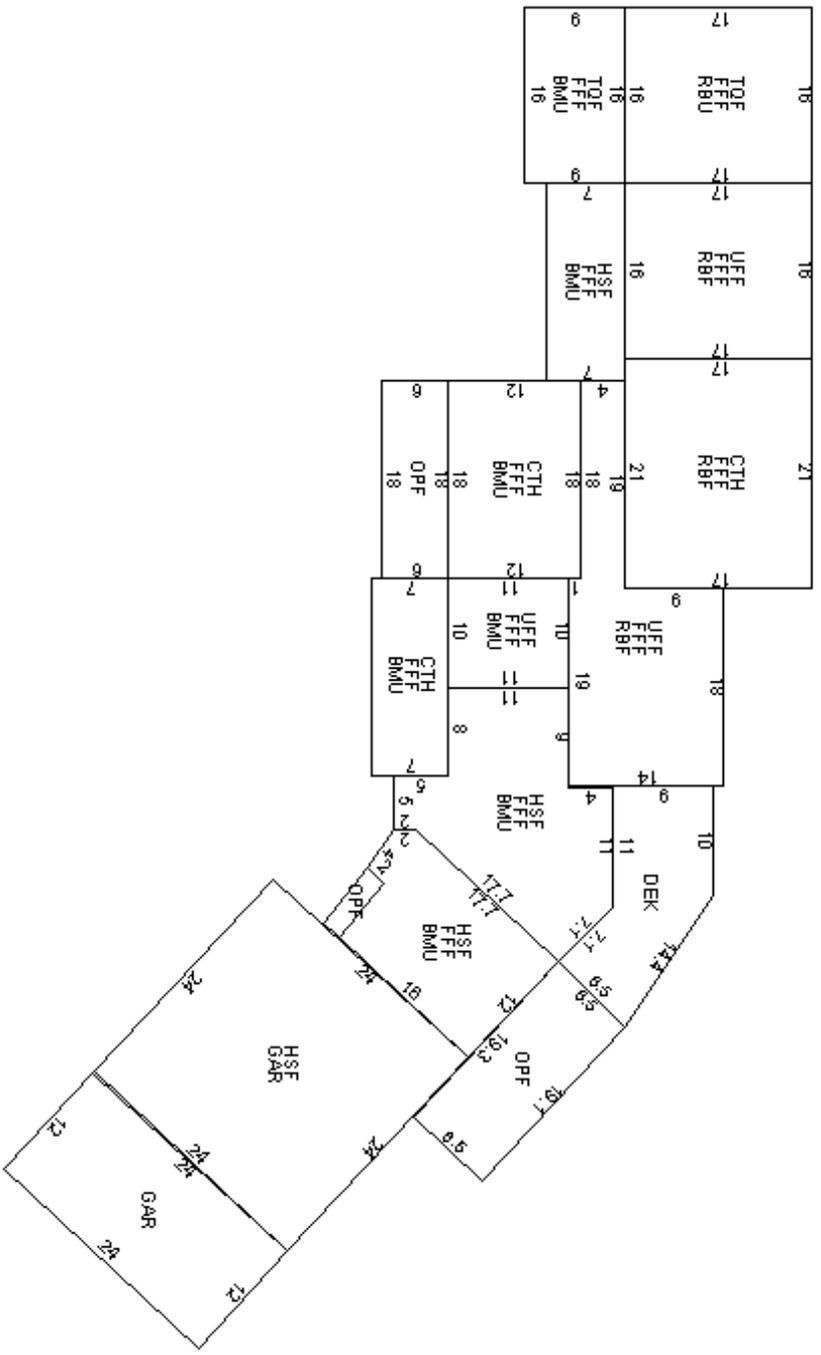
Model: 1.75 STORY FRAME CAPE
Roof: GABLE OR HIP/ASPHALT
Ext: CEDAR/REDWD
Int: DRYWALL
Floor: HARDWOOD/HARD TILE
Heat: GAS/RAD WATER
Bedrooms: 4 Baths: 5.5 Fixtures: 19
Extra Kitchens: Fireplaces:
A/C: No Generators: 1
Quality: A8 EXC+60
Com. Wall:
Size Adj: 0.8382 Base Rate: RSA 87.00
Bldg. Rate: 1.7592
Sq. Foot Cost: \$ 153.05

BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
TOF	3/4 STRY FIN	416	0.75	312
FFF	FST FLR FIN	2469	1.00	2469
RBF	RAISED BSMNT	958	0.50	479
HSE	1/2 STRY FIN	1219	0.50	610
BMU	BSMNT	1239	0.15	186
CTH	CATHEDRAL	699	0.10	70
OPF	OPEN PORCH FIN	284	0.25	71
DEK	DECK/ENTRANCE	175	0.10	18
GAR	GARAGE	864	0.45	389
RBU	RAISED BSMNT	272	0.25	68
UFF	UPPER FLR FIN	711	1.00	711
GLA:		4,102	9,306	5,383

2015 BASE YEAR BUILDING VALUATION

Market Cost New: \$ 823,868
Year Built: 2006
Condition For Age: AVERAGE 10 %
Physical:
Functional:
Economic:
Temporary:
Total Depreciation: 10 %
Building Value: \$ 741,500



OWNER INFORMATION		SALES HISTORY		PRICE GRANTOR	
Date	Book	Page	Type		
04/30/2015	1941	892	U144	1 SMITH, ROGER W. &	
07/15/2013	1887	1000	Q1	320,000 ANDREWS, ROBERT	

LISTING HISTORY		NOTES	
10/31/14	MSVL	VER SALE	GREEN; SOME P&B CEILING; 2007 ROOF RESHINGLED (30 YR ARCHD); 2009 10X12 DECK ADDED, 2010 ADDED HEARTH, KITCHEN REMODELED FROM PINE/FORMICA TO CHERRY/GRANITE; 2014 FINISHED 12X19 SHOP AT REAR OF GARAGE TO FINISHED ROOM (FFF), ADDED RADON MITIGATION, AND UPGRADED ELEC SERVICE FROM 100 TO 200 AMP AFTER 7/13/SALE; 10/14, HS OVER GAR MEAS8=ATU; 3-0-0.5; DNP U ATU OVER UFF=PDS;
06/11/14	GWH		
06/23/10	GWH		
06/25/09	GWH		
06/14/07	GWH		
09/13/05	CMHC		
05/20/05	DLCM		
04/13/05	DLRM		

EXTRA FEATURES VALUATION		MUNICIPAL SOFTWARE BY AVITAR					
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes
BARN-1STRY	216	12 x 18	134	15.00	80	3,473	ATT TO SHEDS
HEARTH	1		100	1,500.00	100	1,500	BRICK
SHED-WOOD	157	1 x 157	162	7.00	60	1,068	5X8 & 9X13
						6,000	

Year	Building	Features	Land
2013	\$ 269,700	\$ 4,200	\$ 60,900
Parcel Total: \$ 334,800			
2014	\$ 278,200	\$ 4,200	\$ 60,900
Parcel Total: \$ 343,300			
2015	\$ 262,700	\$ 6,000	\$ 57,700
Parcel Total: \$ 326,400			

LAND VALUATION

Zone:	RURAL RESIDENTIAL	Minimum Acreage:	1.50	Minimum Frontage:	200	Site:	AVERAGE	Driveway:	GRAVEL/DIRT	Road:	PAVED				
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes	
1F RES	1,500 ac	55,000	E	100	100	100	95	95 -- MILD	100	49,600	0	N	49,600		
1F RES	4,500 ac	x 2,000	X	100	100	90 --	ROLLING	100	8,100	8,100	0	N	8,100		
												6,000 ac	57,700	57,700	

SPRINGFIELD ASSESSING OFFICE	
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OWNER INFORMATION		SALES HISTORY			PRICE GRANTOR	
FILIPPONE, KIMBERLY A. FILIPPONE, VITTORIO R. PO BOX 143 SPRINGFIELD, NH 03284		Date	Book	Page	Type	Price Grantor
		06/05/2015	1945	386	Q1	280,000 AUSTIN, GREGORY R
		08/09/2005	1532	0955	Q1	285,000 HOGARTY, DAVID/SUNEYA

LISTING HISTORY	NOTES
07/18/15 GWH YB 06/24/15 MSVM VER SALE 01/05/15 ADVVM 07/09/13 GWH 05/20/05 DLCM 03/10/05 DLRM	GRY; 1/15 NOH; EXT GOOD COND; DNP HOT TUB; 6/15; VER AREAS W/ROT=MASONITE; EST BMF AREA PER M.L.S; EST OVERALL GD;

EXTRA FEATURES VALUATION

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

MUNICIPAL SOFTWARE BY AVITAR			
SPRINGFIELD ASSESSING OFFICE			
PARCEL TOTAL TAXABLE VALUE			
Year	Building	Features	Land
2013	\$ 181,500	\$ 0	\$ 62,900
		Parcel Total: \$ 244,400	
2014	\$ 181,500	\$ 0	\$ 62,900
		Parcel Total: \$ 244,400	
2015	\$ 170,800	\$ 0	\$ 59,900
		Parcel Total: \$ 230,700	

LAND VALUATION

Zone:	RURAL RESIDENTIAL	Minimum Acreage:	1.50	Minimum Frontage:	200	Site:	AVERAGE	Driveway:	PAVED	Road:	PAVED	
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI R	Tax Value
1F RES	1.500 ac	55,000	F	110	100	100	100	90--ROLLING	100	54,500	0 N	54,500
1F RES	3.000 ac	x 2,000	X	100				90--ROLLING	100	5,400	0 N	5,400
	4.500 ac									59,900		59,900

LAND VALUATION											
<p align="center">SPRINGFIELD ASSESSING OFFICE</p>											



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

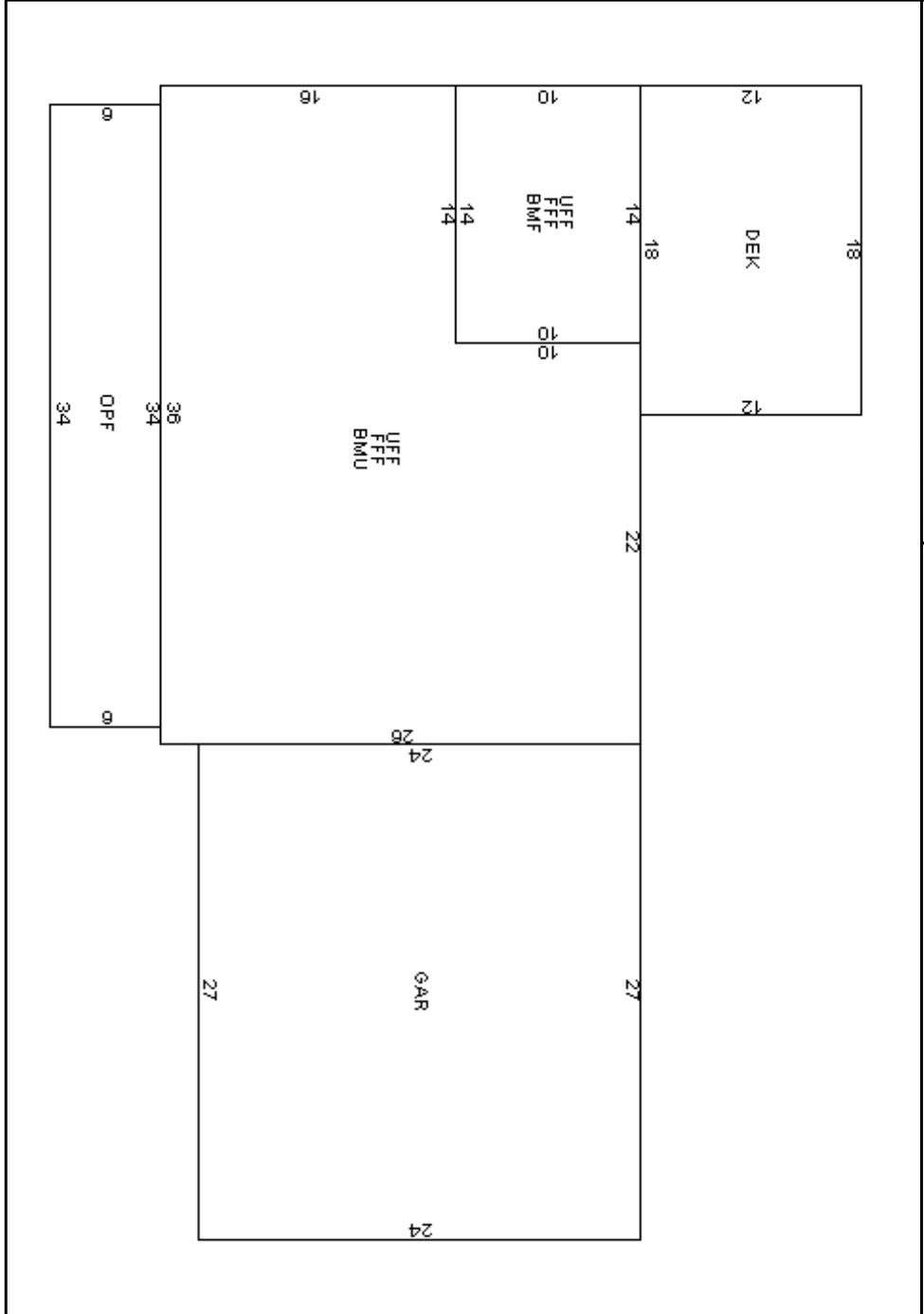
FILIPPONE, KIMBERLY A.
 FILIPPONE, VITTORIO R.
 PO BOX 143
 SPRINGFIELD, NH 03284

District **Percentage**

PERMITS

Date	Permit ID	Permit Type	Notes

Model: 2.00 STORY FRAME COLONIAL
Roof: GABLE OR HIP/ASPHALT
Ext: MASONITE
Int: DRYWALL
Floor: HARD TILE/HARDWOOD
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: **0.9481** Base Rate: **RSA 87.00**
 Bldg. Rate: **0.8994**
 Sq. Foot Cost: **\$ 78.25**



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
DEK	DECK/ENTRANCE	216	0.10	22
UFF	UPPER FLR FIN	936	1.00	936
UFF	FST FLR FIN	936	1.00	936
BMU	BSMNT	796	0.15	119
GAR	GARAGE	648	0.45	292
OPF	OPEN PORCH FIN	204	0.25	51
BMF	BSMNT FINISHED	140	0.30	42
GLA:	1,872	3,876		2,398

2015 BASE YEAR BUILDING VALUATION

Market Cost New:	\$ 187,644
Year Built:	2002
Condition For Age:	GOOD
Physical:	9 %
Functional:	
Economic:	
Temporary:	
Total Depreciation:	9 %
Building Value:	\$ 170,800

OWNER INFORMATION	SALES HISTORY			PRICE GRANTOR
BINZEL, GEORGE O., TRUSTEE GEORGE O. BINZEL REV. TRUST PO BOX 371	Date	Book	Page	Type
	04/30/2014	1912	762	Q1
	295,000 DEYETT, MICHAEL T			
SUNAPPEE, NH 03872				

LISTING HISTORY	NOTES
07/18/15 GWH # OF BTHRMS	8/4/2,5(2,4&5) HME W/ DV GAS FPL; WALKOUT BSMT, HRDWD, CARPET & TILE FLRS, 24X26 GAR=FNDTN ONLY ATT TO HSE; OAK/FORMICA KIT; 2006 24X26 ATTACHED GARAGE ADDED; 10/14; N.O.H. SEAMANS 8 KW GEN; 2015 NEW SIDING, DOORS, & INSULATION FOR BARN AFTER 4/30/2014 SALE
06/25/15 GWH	
10/31/14 MSVM VER SALE	
02/16/12 GWH	
03/23/11 GWH	
03/30/10 GWH	
06/14/07 GWH	
08/06/06 GWH	

EXTRA FEATURES VALUATION		MUNICIPAL SOFTWARE BY AVITAR	
Feature Type	Units	Length x Width	Size Adj
FIREPLACE 1-STAND	1	31 x 31	100
BARN-1STY/LOFT	961	3 x 5	77
DECK	15		400
			75
			23,300

Year	Building	Features	Land
2013	\$ 250,200	\$ 23,000	\$ 60,400
		Parcel Total: \$ 333,600	
2014	\$ 250,200	\$ 23,000	\$ 60,400
		Parcel Total: \$ 333,600	
2015	\$ 235,500	\$ 23,300	\$ 57,500
		Parcel Total: \$ 316,300	

LAND VALUATION

Zone: RURAL RESIDENTIAL	Minimum Acreage: 1.50	Minimum Frontage: 200	Site: AVERAGE	Driveway: GRAVEL/DIRT	Road: PAVED
Land Type	Units	Base Rate	NC	Adj	Site
1F RES	1,500 ac	55,000 F	110	100	100
1F RES	3,200 ac	x 2,000 X	100	95	90 -- ROLLING
					90 -- ROLLING
	4,700 ac				
					51,700
					5,800
					0 N
					51,700
					5,800
					57,500

Year	Building	Features	Land
2013	\$ 250,200	\$ 23,000	\$ 60,400
		Parcel Total: \$ 333,600	
2014	\$ 250,200	\$ 23,000	\$ 60,400
		Parcel Total: \$ 333,600	
2015	\$ 235,500	\$ 23,300	\$ 57,500
		Parcel Total: \$ 316,300	



PICTURE

OWNER

BINZEL, GEORGE O., TRUSTEE
 GEORGE O. BINZEL REV. TRUST
 PO BOX 371
 SUNAPEE, NH 03872

TAXABLE DISTRICTS

District	Percentage

BUILDING DETAILS

Date	Permit ID	Permit Type	Notes

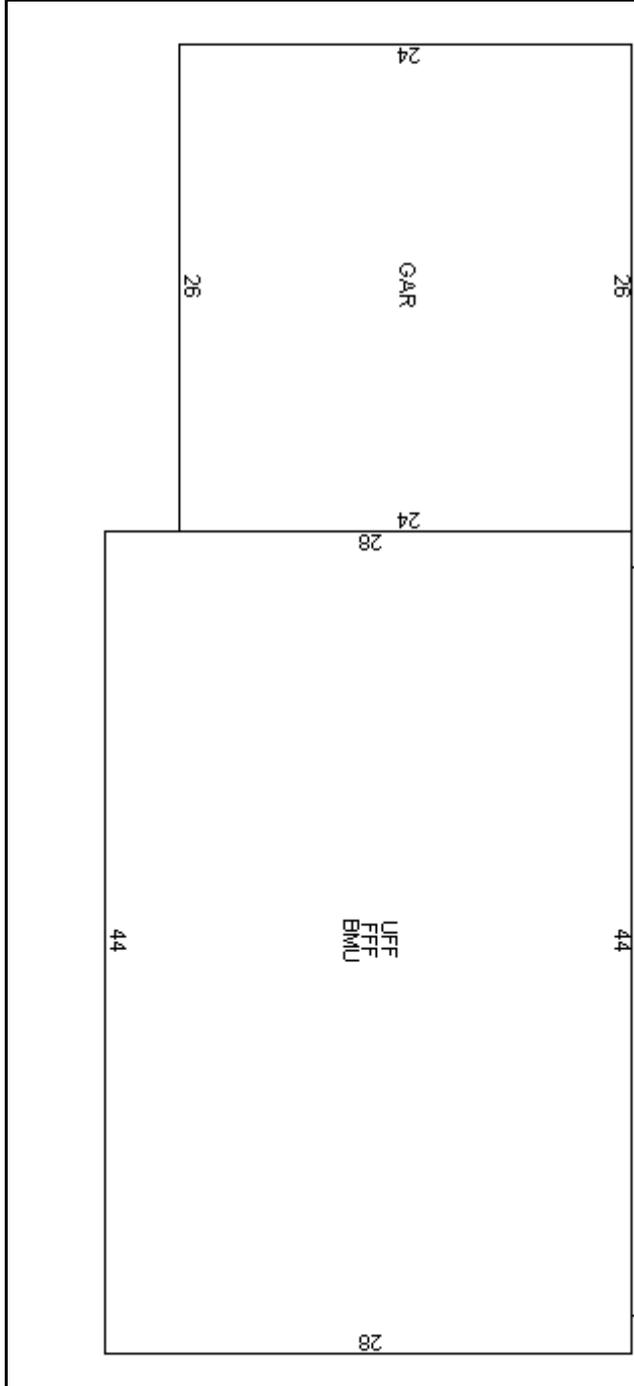
Model: 2.00 STORY FRAME COLONIAL
 Roof: GABLE OR HIP/ASPHALT
 Ext: VINYL SIDING
 Int: DRYWALL
 Floor: HARD TILE/HARDWOOD
 Heat: GAS/HOT WATER
 Bedrooms: 4 Baths: 2.5 Fixtures: 11
 Extra Kitchens: Fireplaces:
 A/C: No Generators: 1
 Quality: A1 AVG+10
 Com. Wall:
 Size Adj: 0.9095 Base Rate: RSA 87.00
 Bldg. Rate: 1.0099
 Sq. Foot Cost: \$ 87.86

BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
UFF	UPPER FLR FIN	1232	1.00	1232
FFF	FST FLR FIN	1232	1.00	1232
BMU	BSMNT	1232	0.15	185
GAR	GARAGE	624	0.45	281
DEK	DECK/ENTRANCE	480	0.10	48
GLA:	2,464	4,800		2,978

2015 BASE YEAR BUILDING VALUATION

Market Cost New: \$ 261,647
 Year Built: 2004
 Condition For Age: AVERAGE 10 %
 Physical:
 Functional:
 Economic:
 Temporary:
 Total Depreciation: 10 %
 Building Value: \$ 235,500



OWNER INFORMATION

HEWSON, BRIAN C.

PO BOX 119

GEORGES MILLS, NH 03751

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
08/19/2014	1922	0066	Q1	234,900	O'SHEA, BRIAN J.
10/04/2011	1818	459	U138		O'SHEA, BRIAN
01/03/2011	1793	559	U137	200,000	FEDERAL NATIONAL
07/12/2010	1774	204	U137		BISSONETTE, SHAWN P.
12/15/2005	1558	691	Q1	275,000	ESTATE OF FAIRBANKS, G

NOTES

10/31/14 MSVM VER SALE
 03/10/05 DLRM
 WHITE; BRICK FNDTN; BMG IN BACK OF HSE; 10/14; N.O.H.; DNP
 FNDTN/FROST WALL BEHIND HSE; CORR YB PER PRIOR CARD; CK 16 FOR
 28 PV PANELS ON GROUND MOUNT;

EXTRA FEATURES VALUATION

Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes
FIREPLACE 1-STAND	1			3,000.00	100	3,000	
SHED-METAL	120	10 x 12	193	5.00	25	290	
						3,300	

MUNICIPAL SOFTWARE BY AVITAR

SPRINGFIELD ASSESSING OFFICE

Year	Building	Features	Land
2013	\$ 173,000		\$ 62,200
		Parcel Total:	\$ 238,200
2014	\$ 173,000		\$ 62,200
		Parcel Total:	\$ 238,200
2015	\$ 171,700		\$ 59,200
		Parcel Total:	\$ 234,200

LAND VALUATION

Zone:	RURAL RESIDENTIAL	Minimum Acreage:	1.50	Minimum Frontage:	200	Site:	AVERAGE	Driveway:	PAVED	Road:	PAVED				
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes	
1F RES	1,500 ac	55,000	F	110	100	100	100	90 -- ROLLING	100	54,500	0	N	54,500		
1F RES	2,600 ac	x 2,000	X	100				90 -- ROLLING	100	4,700	0	N	4,700		
												4.100 ac	59,200	59,200	

OWNER INFORMATION

HUTCHINS, JACKSON G
 HUTCHINS, SAMANTHA A
 PO BOX 180
 GRANTHAM, NH 03753-0180

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
07/15/2015	1948	0857	Q1	225,000	LEPICH, JAMES P.
07/11/2012	1846	573	Q1	203,000	GOLDEN, ALEXANDRA
12/21/2007	1671	328	Q1	262,500	HALL, EDWIN & LESLIE
12/13/2005	1558	279	U138		HALL, EDWIN

NOTES

12/16/14 ADVL GRN; GAR HAS PDS TO ATTIC; AVG SIDING=VERT PINE BOARDS; 2006
 03/26/14 GWH CORRECTED SKETCH, ADDED STONE WOODSTOVE HEARTH TO ASST
 08/06/06 GWH CARD; 2014 2ND FLOOR DECK & SLIDER REMOVED (REPLACED BY
 06/07/06 GWH WINDOW), 8X15 GROUND LEVEL DECK ADDED; 12/14 INT & EXT GOOD
 08/01/05 CMCL COND; CORR SKETCH; HSF MEAS 10'; DEK EST=SNOW;
 03/07/05 DIRM

EXTRA FEATURES VALUATION

Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes
GARAGE-1 STY	728	26 x 28	82	22.00	80	10,506	
HEARTH	1		100	1,500.00	100	1,500	
						12,000	

MUNICIPAL SOFTWARE BY AVITAR

SPRINGFIELD ASSESSING OFFICE

Year	Building	Features	Land
2013	\$ 142,700	\$ 12,000	\$ 84,800
			Parcel Total: \$ 239,500
2014	\$ 143,200	\$ 12,000	\$ 84,800
			Parcel Total: \$ 240,000
2015	\$ 141,700	\$ 12,000	\$ 81,100
			Parcel Total: \$ 234,800

LAND VALUATION

Zone:	RURAL RESIDENTIAL	Minimum Acreage:	1.50	Minimum Frontage:	200	Site:	AVERAGE	Driveway:	GRAVEL/DIRT	Road:	PAVED		
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R Tax Value	Notes
1F RES	1,500 ac	55,000	F	110	100	100	95	90--ROLLING	95	49,100	0	N	49,100 ACC
1F RES	9,600 ac	x 2,000	X	95				85--MODERATE	100	15,500	0	N	15,500
1F RES	400,000 ft	x 50	F	110					75	16,500	0	N	16,500 TOPO
											11,100 ac	81,100	81,100



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

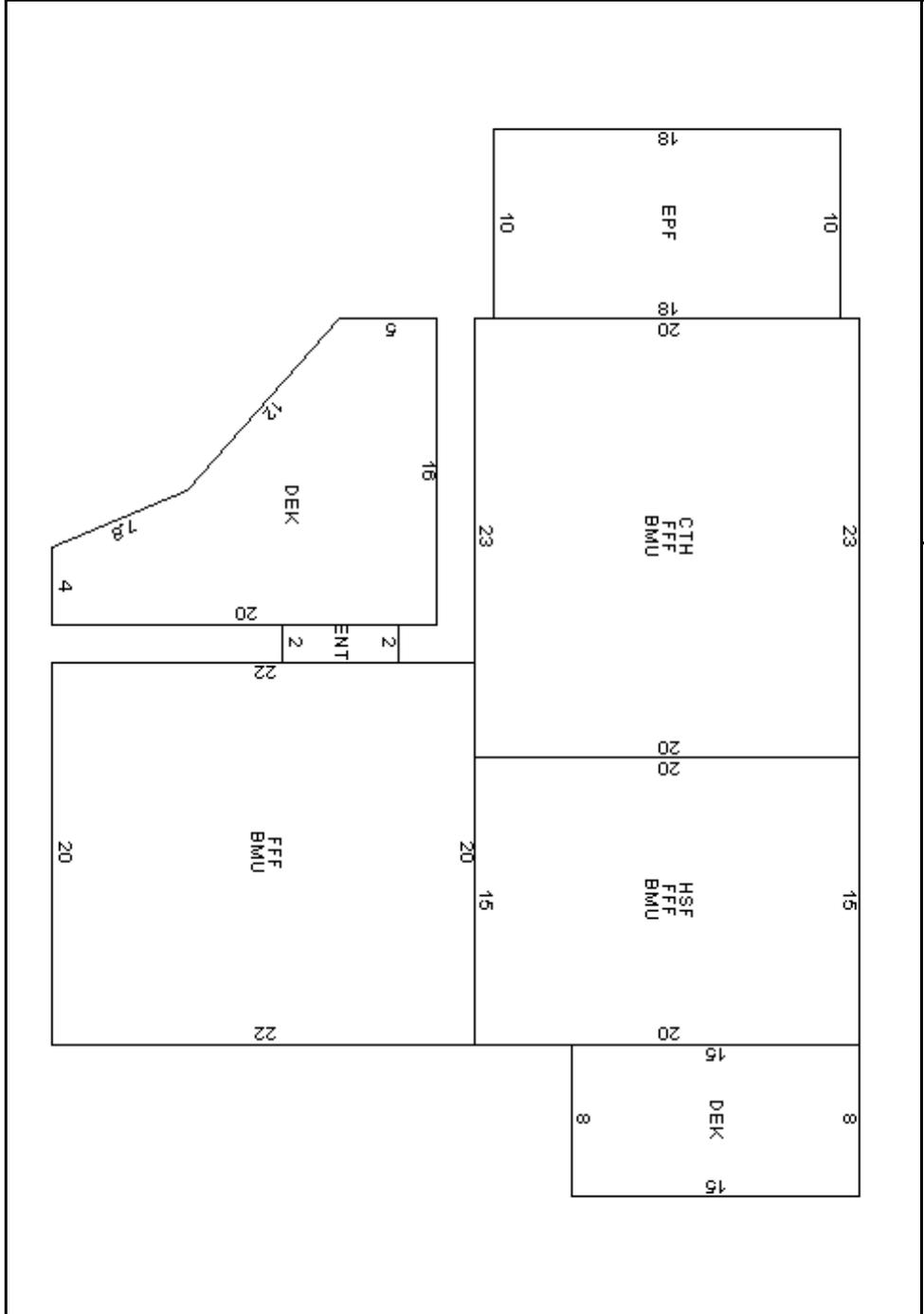
HUTCHINS, JACKSON G
 HUTCHINS, SAMANTHA A
 PO BOX 180
 GRANTHAM, NH 03753-0180

District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes

Model: 1.50 STORY FRAME CAPE
 Roof: GABLE OR HIP/STANDING SEAM
 Ext: AVERAGE
 Int: DRYWALL/WOOD OR LOG
 Floor: CARPET/PINE/SOFT WD
 Heat: OIL/HOT WATER
 Bedrooms: 1 Baths: 1.0 Fixtures: 3
 Extra Kitchens: Fireplaces:
 A/C: No Generators:
 Quality: A1 AVG+10
 Com. Wall:
 Size Adj: 1.0236 Base Rate: RSA 87.00
 Bldg. Rate: 1.1034
 Sq. Foot Cost: \$ 96.00



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
EPF	ENCLOSED	180	0.70	126
CTH	CATHEDRAL	460	0.10	46
FPF	FST FLR FIN	1200	1.00	1200
BMU	BSMNT	1200	0.15	180
HSF	1/2 STRY FIN	300	0.50	150
ENT	ENTRANCE	12	0.10	1
DEK	DECK/ENTRANCE	331	0.10	33
GLA:	1,350	3,683		1,736

2015 BASE YEAR BUILDING VALUATION

Market Cost New: \$ 166,656
 Year Built: 1978
 Condition For Age: GOOD 15 %
 Physical:
 Functional:
 Economic:
 Temporary:
 Total Depreciation: 15 %
 Building Value: \$ 141,700

OWNER INFORMATION	SALES HISTORY	PICTURE												
LIZOTTE, JOSHUA D. LIZOTTE, CORINNE E. PO BOX 571 NEW LONDON, NH 03257	<table border="1"> <thead> <tr> <th>Date</th> <th>Book</th> <th>Page</th> <th>Type</th> <th>Price</th> <th>Grantor</th> </tr> </thead> <tbody> <tr> <td>05/24/2013</td> <td>1881</td> <td>882</td> <td>Q1</td> <td>267,500</td> <td>DENMAN, RONALD M</td> </tr> </tbody> </table>	Date	Book	Page	Type	Price	Grantor	05/24/2013	1881	882	Q1	267,500	DENMAN, RONALD M	
Date	Book	Page	Type	Price	Grantor									
05/24/2013	1881	882	Q1	267,500	DENMAN, RONALD M									

LISTING HISTORY	NOTES
10/31/14 MSVL VER SALE 06/11/14 GWH 09/28/10 MSHC 06/14/07 GWH 08/06/06 GWH 06/07/06 GWH 05/16/05 DLRL	MODULAR: FUNCT DEP= UFF OVER GAR; 2014 10X10 CHICKEN COOP NOT BUILT PER OWNER; 10/14; LIST HSE ONLY; 2' OF STO=L-TO; OAK/GRANITE KIT; TOF MEAS 20'; HSE=5-1-1.5; UFF OVER GAR=4-1-1 PER H.O.; \$900/MO INCL UTIL.

EXTRA FEATURES VALUATION									
Feature Type	Units	Length	Width	Size Adj	Rate	Cond	Market Value	Notes	
SHED-WOOD	64	8 x 8		310	7.00	80	1,111	WOOD STO	
SHED-WOOD	32	4 x 8		400	7.00	25	224	COOP	
							1,300		

LAND VALUATION									
Year	Building	Features	Land	PARCEL TOTAL TAXABLE VALUE					
2013	\$ 241,900	\$ 1,600	\$ 69,600	Parcel Total: \$ 313,100					
2014	\$ 241,900	\$ 1,600	\$ 69,600	Parcel Total: \$ 313,100					
2015	\$ 216,000	\$ 1,300	\$ 64,800	Parcel Total: \$ 282,100					

Zone:	RURAL RESIDENTIAL	Minimum Acreage:	1.50	Minimum Frontage:	200	Site:	AVERAGE Driveway:	GRAVEL/DIRT	Road:	PAVED				
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
2F RES	1,500 ac	55,000	F	110	100	100	95	90 -- ROLLING	100	51,700	0	N	51,700	
2F RES	3,700 ac	x 2,000	X	100				90 -- ROLLING	100	6,700	0	N	6,700	
VIEW								HILLS, AVERAGE, TOP 50%, DISTANT	100	6,400	6,400	NAR/DST/50/HILL VU		
											5.200 ac		64,800	

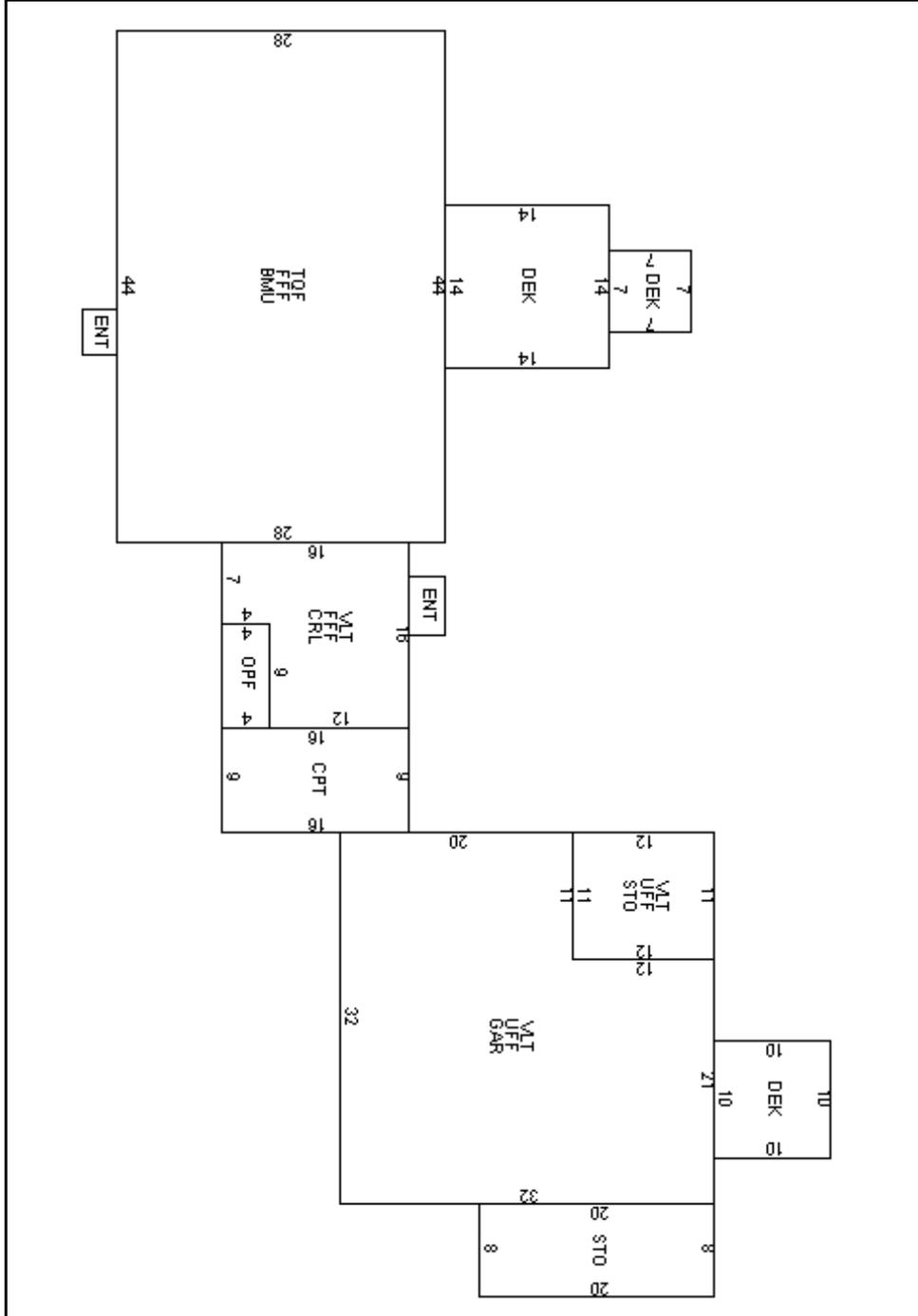
MUNICIPAL SOFTWARE BY AVITAR									
SPRINGFIELD ASSESSING OFFICE									



OWNER LIZOTTE, JOSHUA D.
LIZOTTE, CORINNE E.
PO BOX 571
NEW LONDON, NH 03257

TAXABLE DISTRICTS			
District	Percentage		
PERMITS			
Date	Permit ID	Permit Type	Notes

BUILDING DETAILS					
Model:	1.75 STORY FRAME CAPE				
Roof:	GABLE OR HIP/STANDING SEAM				
Ext:	VINYL SIDING				
Int:	DRYWALL				
Floor:	CARPET/HARDWOOD				
Heat:	GAS/HOT WATER				
Bedrooms:	5	Baths:	3.5	Fixtures:	8
Extra Kitchens:	1	Fireplaces:		Generators:	
A/C:	No	Quality:	A0 AVG		
Com. Wall:					
Size Adj:	0.8633	Base Rate:	RSA 87.00		
		Bldg. Rate:	0.8974		
		Sq. Foot Cost:	\$ 78.07		



ID	Description	Area	Adj.	Effect.
OPF	OPEN PORCH FIN	36	0.25	9
TOF	3/4 STRY FIN	1232	0.75	924
FFF	FST FLR FIN	1452	1.00	1452
BMU	BSMNT	1232	0.15	185
CRL	CRAWL SPACE	220	0.05	11
ENT	ENTRANCE	27	0.10	3
CPT	CARPORT	144	0.10	14
UFF	UPPER FLR FIN	1024	1.00	1024
DEK	DECK/ENTRANCE	345	0.10	35
GAR	GARAGE	892	0.45	401
VL/T	VAULTED	1244	0.05	62
STO	STORAGE AREA	292	0.25	73
GLA:	3,400	8,140		4,193

2015 BASE YEAR BUILDING VALUATION	
Market Cost New:	\$ 327,348
Year Built:	1995
Condition For Age:	AVERAGE
Physical:	14 %
Functional:	UFF/GAR 10 %
Economic:	MULTI-FAM 10 %
Temporary:	
Total Depreciation:	34 %
Building Value:	\$ 216,000

OWNER INFORMATION

COY, STEVEN A.
 PO BOX 1362
 NEW LONDON, NH 03257

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
09/02/2014	1923	137	Q1	278,500	EVANS JR, CHARLES

NOTES

07/18/15 GWH YB/# BDRMS PINE LOG HOME; FULL BATH; KITCHENETTE; ARTIST STUDIO IN BMF; 2014
 10/31/14 MSVM VER SALE ADDED RAILINGS ON REAR OPF AND REFINISHED FFF FLOORS; 10/14; EST
 06/11/14 GWH INT FR MLS; 3 BDRM SEPTIC;
 09/23/05 ETHC
 04/13/05 DLRL

EXTRA FEATURES VALUATION

Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes
FIREPLACE 1-CUST	1			5,000.00	100	5,000	FIELDSTONE
GARAGE-1.5 STY	720	24 x 30		26.00	100	15,350	
SHED-WOOD	120	12 x 10		7.00	80	1,297	
SHED-EQUIPMENT	24	3 x 8		6.00	50	288	FIREWOOD STO
						21,900	

MUNICIPAL SOFTWARE BY AVITAR

SPRINGFIELD ASSESSING OFFICE

Year	Building	Features	Land
2013	\$ 220,700	\$ 22,600	\$ 74,500
			Parcel Total: \$ 317,800
2014	\$ 220,700	\$ 22,600	\$ 74,500
			Parcel Total: \$ 317,800
2015	\$ 215,900	\$ 21,900	\$ 65,500
			Parcel Total: \$ 303,300

LAND VALUATION

Zone:	RURAL RESIDENTIAL	Minimum Acreage:	1.50	Minimum Frontage:	200	Site:	GOOD	Driveway:	GRAVEL/DIRT	Road:	PAVED			
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
1F RES	1,500 ac	55,000	E	100	105	100	95	90 -- ROLLING	100	49,400	0	N	49,400	
1F RES	3,560 ac	x 2,000	X	100				85 -- MODERATE	100	6,100	0	N	6,100	
1F RES	400,000 ft	x 50	E	100					50	10,000	0	N	10,000	TOPO/CTD
											65,500		65,500	



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

COY, STEVEN A.
 PO BOX 1362
 NEW LONDON, NH 03257

Model: **2.00 STORY FRAME LOG HOME**
 Roof: **GAMBREL/STANDING SEAM**
 Ext: **LOGS**
 Int: **WOOD OR LOG/DRYWALL**
 Floor: **PINE/SOFT WD**
 Heat: **OIL/HOT WATER**
 Bedrooms: **4** Baths: **3.5** Fixtures: **11**
 Extra Kitchens: Fireplaces:
 A/C: **No** Generators:
 Quality: **A1 AVG+10**
 Com. Wall:
 Size Adj: **0.9267** Base Rate: **RSA 87.00**
 Bldg. Rate: **1.0489**
 Sq. Foot Cost: **\$ 91.26**

PERMITS		
Date	Permit ID	Permit Type

BUILDING SUB AREA DETAILS				
ID	Description	Area	Adj.	Effect.
OPF	OPEN PORCH FIN	448	0.25	112
UFF	UPPER FLR FIN	1120	1.00	1120
FFF	FST FLR FIN	1120	1.00	1120
BMF	BSMNT FINISHED	1120	0.30	336
GLA:	2,240	3,808		2,688

40	UFF FFF BMF	28	18	00
40			OPF	00
40				18
00	OPF			00
40				00

2015 BASE YEAR BUILDING VALUATION

Market Cost New: **\$ 245,307**
 Year Built: **1994**
 Condition For Age: **GOOD** **11 %**
 Physical: **WH** **1 %**
 Functional: **WH** **1 %**
 Economic: **WH** **1 %**
 Temporary:
 Total Depreciation: **12 %**
 Building Value: **\$ 215,900**

OWNER INFORMATION

ECKLUND, KAREN M.

PO BOX 126

SPRINGFIELD, NH 03284

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
04/03/2014	1910	649	Q1	355,000	BERNER, DAVID, TRUSTEE
11/08/2011	1821	483	U181		BERNER, DAVID & CAROLI
11/14/2007	1667	0020	Q1	480,000	MEYER, PRISCILLA

NOTES

KIT=LAMINATE CTOP; WOOD CABINETS; 2008 ACREAGE PER 6/16/06 SURVEY; 9/10 SEASONAL BLOCKED VU= N.V.=DNPU; 10/14; N.O.H.; EST EPF=FFF; CORR SKETCH; EST INT INFO FROM MLS;

LISTING HISTORY

10/31/14	MSVM	VER SALE
06/18/08	GWH	
03/18/05	DIRL	



MUNICIPAL SOFTWARE BY AVITAR

SPRINGFIELD ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2013	\$ 186,700	\$ 6,900	\$ 54,598
		Parcel Total: \$ 248,198	
2014	\$ 186,700	\$ 6,900	\$ 54,434
		Parcel Total: \$ 248,034	
2015	\$ 205,400	\$ 6,400	\$ 51,399
		Parcel Total: \$ 263,199	

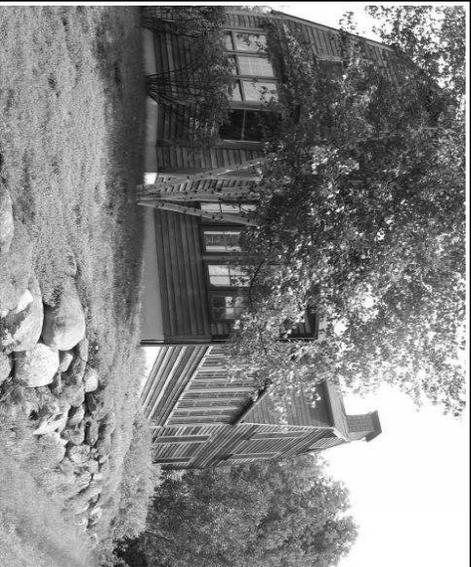
EXTRA FEATURES VALUATION

Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes
SHED-WOOD	192	12 x 16	143	7.00	100	1,922	
FIREPLACE 1-STAND	1		100	3,000.00	100	3,000 EST	
HEARTH	1		100	1,500.00	100	1,500 EST	
						6,400	

LAND VALUATION

Zone: RURAL RESIDENTIAL Minimum Acreage: 1.50 Minimum Frontage: 200 Site: GOOD 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	1,500 ac	55,000	D	90	105	95	95	90--ROLLING	100	42,200	0	N	42,200	POND
IF RES	0,500 ac	x 2,000	X	78				85--MODERATE	100	700	0	N	700	
FARM LAND	16,000 ac	x 2,000	X	78				90--ROLLING	100	22,500	100	N	6,800	
UNMNGD OTHER	39,750 ac	x 2,000	X	78				90--ROLLING	100	55,800	85	N	1,699	
UNMNGD OTHER	400,000 ft	x 50	D	90					100	18,000	0	N	0	
										139,200			51,399	



PICTURE

OWNER

ECKLUND, KAREN M.
PO BOX 126
SPRINGFIELD, NH 03284

TAXABLE DISTRICTS

District	Percentage

BUILDING DETAILS

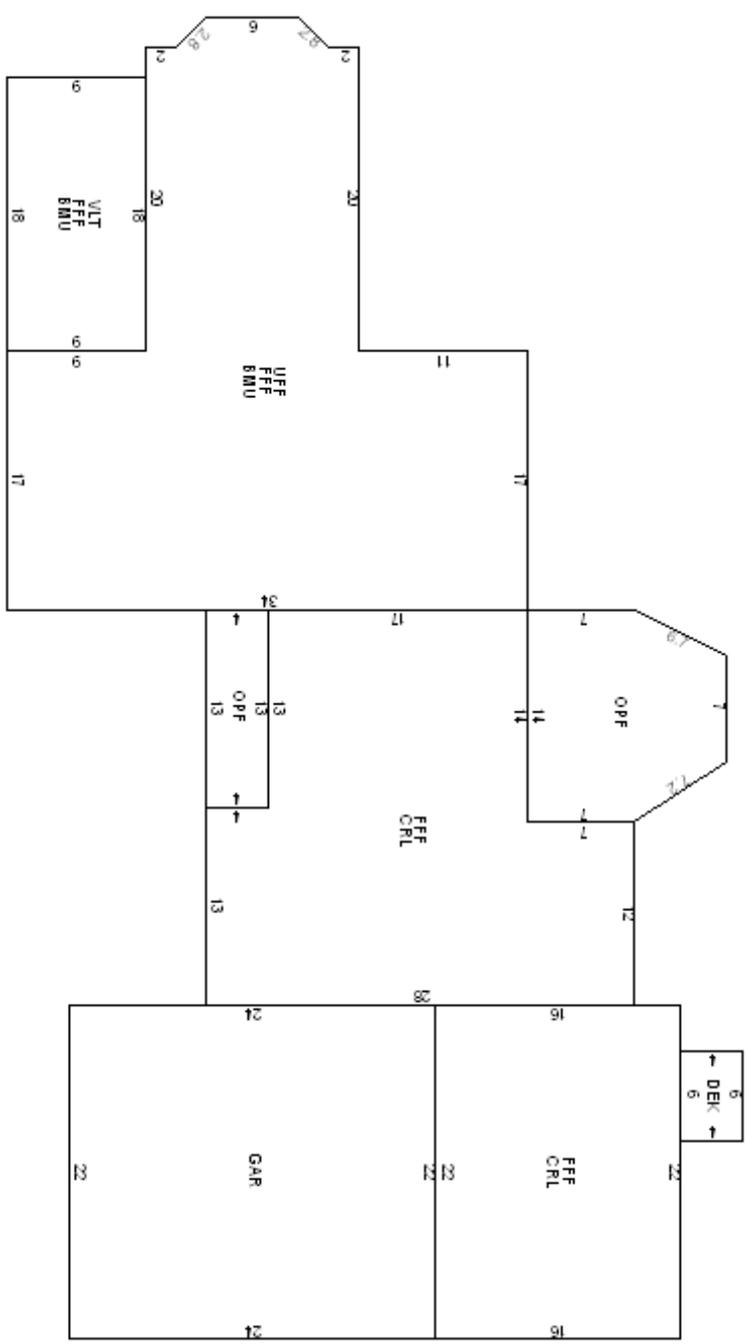
Model: 2.00 STORY FRAME GAMBREL
Roof: GAMBREL/ASPHALT
Ext: CEDAR/REDWD
Int: DRYWALL
Floor: HARD TILE/PINE/SOFT WD
Heat: GAS/HOT WATER
Bedrooms: 2 Baths: 2.5 Fixtures:
Extra Kitchens: Fireplaces:
A/C: No Generators:
Quality: A2 AVG+20
Com. Wall:
Size Adj: 0.8921 Base Rate: RSA 87.00
Bldg. Rate: 1.0701
Sq. Foot Cost: \$ 93.10

PERMITS

Date	Permit ID	Permit Type	Notes

BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
VLT	VAULTED	162	0.05	8
UPF	UPPER FLR FIN	874	1.00	874
FFP	FST FLR FIN	1966	1.00	1966
BMU	BSMNT	1036	0.15	155
DEK	DECK/ENTRANCE	24	0.10	2
CRL	CRAWL SPACE	930	0.05	47
OPF	OPEN PORCH FIN	213	0.25	53
GAR	GARAGE	528	0.45	238
GLA:		2,840	5,733	3,343



2015 BASE YEAR BUILDING VALUATION

Market Cost New: \$ 311,233
Year Built: 1850
Condition For Age: GOOD 33 %
Physical: WH 1 %
Functional: WH 1 %
Economic:
Temporary:
Total Depreciation: 34 %
Building Value: \$ 205,400

OWNER INFORMATION

CROSBY, JEREMIAH E.
 1958 GEORGE HILL ROAD
 ENFIELD, NH 03748

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
06/11/2014	1915	1016	Q1	119,800	EMERY, MARY
11/14/2008	1709	0792	U114	87,000	THORNTON, ANDREW &
07/08/2005	1024	0391	Q1	95,000	ROBERTS, LINDA R

NOTES

LISTING HISTORY

10/31/14 MSVL VER SALE
 06/13/11 GWH
 04/19/10 MSUM
 03/30/10 GH1
 06/25/09 GWH
 09/15/05 CMHC
 03/18/05 DIRL

WHITE: 2010 10X46 MH REPLACED BY DOUBLEWIDE - SKYLINE MODEL F587, SER#3216-0138Y, OAK/FORMICA, VALUTED CEILING THRUOUT, 5-3-2; NEW SEPTIC AFTER SALE OLD WELL; 2011 CENTRAL AIR ADDED, METAL FRAME WITH CANVAS COVER OVER DECKING=DECK; DNP 4X19 HCP RAMP; 10/14: DNP CONC UNDER STAIRS OR H-RAMP; CARPET WORK; 5-3-2; CK16 FOR NEW ENT;

EXTRA FEATURES VALUATION

Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes
GARAGE-1 STY	572	26 x 22	88	22.00	60	6,644	
SHED-WOOD	208	26 x 8	137	7.00	50	997	ATT TO GAR
SHED-WOOD	207	23 x 9	137	7.00	40	794	
SHED-WOOD	120	12 x 10	193	7.00	40	648	
SHED-WOOD	49	7 x 7	387	7.00	25	332	C BLOCK
						9,400	

MUNICIPAL SOFTWARE BY AVITAR

SPRINGFIELD ASSESSING OFFICE

Year	Building	Features	Land
2013	\$ 78,500	\$ 10,400	\$ 56,200
		Parcel Total: \$ 145,100	
2014	\$ 78,500	\$ 10,400	\$ 56,200
		Parcel Total: \$ 145,100	
2015	\$ 60,100	\$ 9,400	\$ 53,200
		Parcel Total: \$ 122,700	

LAND VALUATION

Zone: RURAL RESIDENTIAL Minimum Acreage: 1.50 Minimum Frontage: 200 Site: AVERAGE Driveway: GRAVEL/DIRT Road: PAVED

Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
1F RES	1,500	55,000	F	110	100	100	95	90--ROLLING	100	51,700	0	N	51,700	
1F RES	0,830	x 2,000	X	100				90--ROLLING	100	1,500	0	N	1,500	
										53,200			53,200	



OWNER CROSBY, JEREMIAH E. **TAXABLE DISTRICTS** District Percentage

1958 GEORGE HILL ROAD
ENFIELD, NH 03748

PERMITS

Date	Permit ID	Permit Type	Notes

BUILDING DETAILS

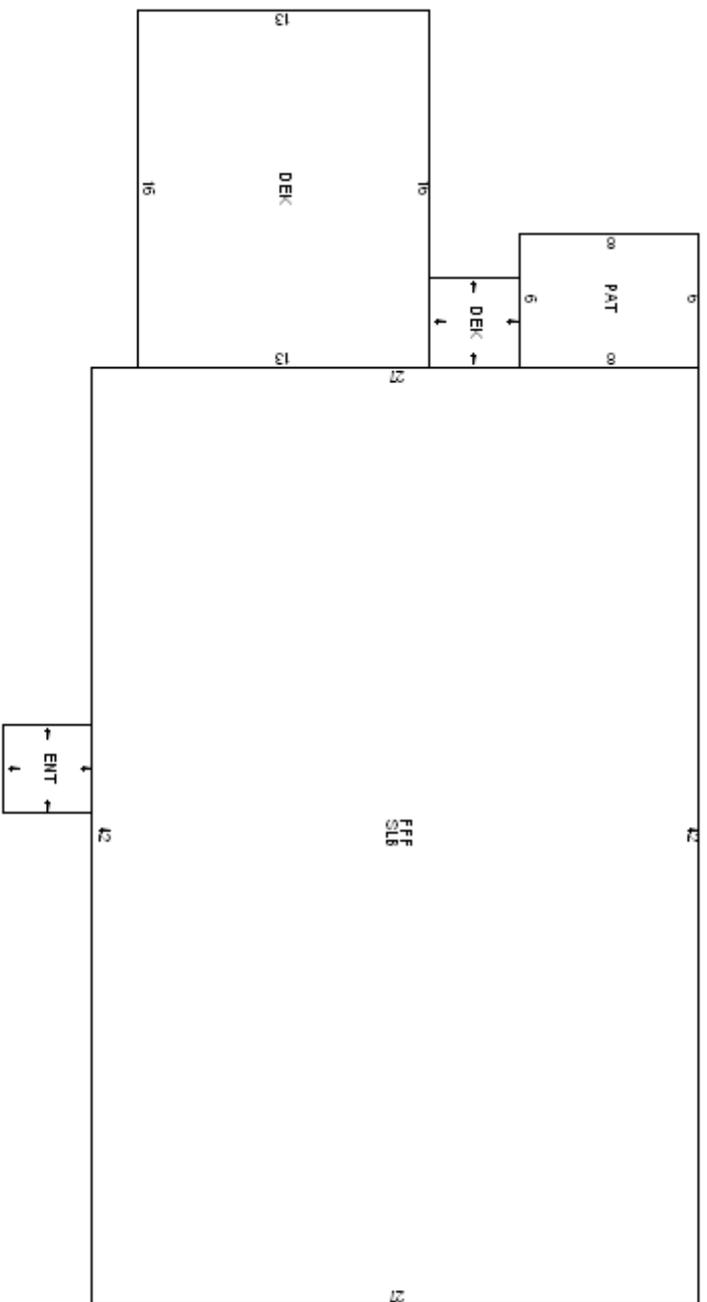
Model: 1.00 STORY FRAME DOUBLEWIDE
 Roof: GABLE OR HIP/ASPHALT
 Ext: VINYL SIDING
 Int: WALL BOARD
 Floor: CARPET/LINOLEUM OR SIM
 Heat: GAS/EA DUCTED
 Bedrooms: 3 Baths: 2.0 Fixtures: 6
 Extra Kitchens: Fireplaces:
 A/C: Yes 100.00 % Generators:
 Quality: A0 AVG
 Com. Wall:
 Size Adj: 1.1584 Base Rate: MHD 54.00
 Bldg. Rate: 1.1121
 Sq. Foot Cost: \$ 60.05

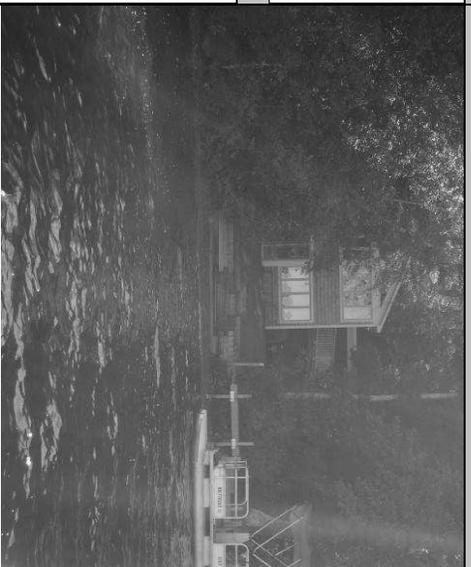
BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
FFF	FST FLR FIN	1134	1.00	1134
SLB	SLB	1134	0.00	0
DEK	DECK/ENTRANCE	224	0.10	22
PAT	PATIO	48	0.10	5
ENT	ENTRANCE	16	0.10	2
GLA:	1,134	2,556		1,163

2015 BASE YEAR BUILDING VALUATION

Market Cost New: \$ 69,838
 Year Built: 2009
 Condition For Age: FAIR 14 %
 Physical:
 Functional:
 Economic:
 Temporary:
 Total Depreciation: 14 %
 Building Value: \$ 60,100



OWNER INFORMATION	SALES HISTORY	PICTURE
TOWNE, LISA	Date: 10/06/2014 Book: 1926 Page: 616 Type: Q1 Price Grantor: 330,000 BUCHIN, JACQUELINE	

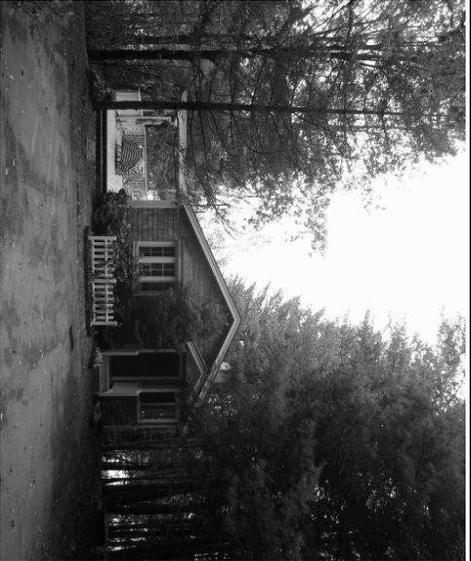
1465 HOOKSETT ROAD # 246
HOOKSETT, NH 03106

LISTING HISTORY	NOTES
07/18/15 GWH YB/#BTHS 11/05/14 MSVM VER SALE 08/06/06 GWH 06/29/06 GWH 04/12/05 DIRM	100' WF; OPU IS PERGOLA, EXT SIDING IS CEDAR WOOD SHINGLES, ONLY 4X6 AND 4X5 DECKING AT SHORE ARE PERMANENT; 11/14; N.O.H.; WF = SANDY BOTTOM, MILD WF TOPO, LAKE VU = GD WF; REMODELED 1995/1996;

EXTRA FEATURES VALUATION										MUNICIPAL SOFTWARE BY AVITAR			
Feature Type	Units	Length	Width	Size	Adj	Rate	Cond	Market Value	Notes	SPRINGFIELD ASSESSING OFFICE			
FIREPLACE I-CUST	1					5,000.00	100	5,000		PARCEL TOTAL TAXABLE VALUE			
SHED-WOOD	96	8 x 12				7.00	60	915		2013	Building	Features	Land
DECK	24	4 x 6				7.00	60	403	SHAPE				
DECK	20	4 x 5				7.00	60	336	SHAPE				
									6,700				

LAND VALUATION															
Zone: KOLELEMOOK RUR RES	Minimum Acreage: 1.50	Minimum Frontage: 200	Site: AVERAGE	Driveway: PAVED	Road: GRAVEL/DIRT										
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes	
IF RES WTRFRNT	0.760 ac	53,520	D	90	100	95	100	90--ROLLING	100	41,200	0	N	41,200		
IF RES WTRFRNT	1.000 wf	120,000	X	100					120	144,000	0	N	144,000	GD WF	
											0.760 ac			185,200	

LAND VALUATION									
Year	Building	Features	Land						
2013	\$ 122,300	\$ 7,700	\$ 180,800						
			Parcel Total: \$ 310,800						
2014	\$ 122,300	\$ 7,700	\$ 180,800						
			Parcel Total: \$ 310,800						
2015	\$ 138,800	\$ 6,700	\$ 185,200						
			Parcel Total: \$ 330,700						



PICTURE

OWNER

TOWNE, LISA
 1465 HOOKSETT ROAD # 246
 HOOKSETT, NH 03106

TAXABLE DISTRICTS

District	Percentage

BUILDING DETAILS

Model: **1.00 STORY FRAME RANCH**
 Roof: **GABLE OR HIP/ASPHALT**
 Ext: **CEDAR/REDWD**
 Int: **WOOD OR LOG**
 Floor: **HARD TILE/HARDWOOD**
 Heat: **GAS/EA DUCTED**
 Bedrooms: **2** Baths: **2.0** Fixtures:
 Extra Kitchens: Fireplaces:
 A/C: **No** Generators:
 Quality: **A1 AVG+10**
 Com. Wall:
 Size Adj: **1.0615** Base Rate: **RSA 87.00**
 Bldg. Rate: **1.2027**
 Sq. Foot Cost: **\$ 104.63**

PERMITS

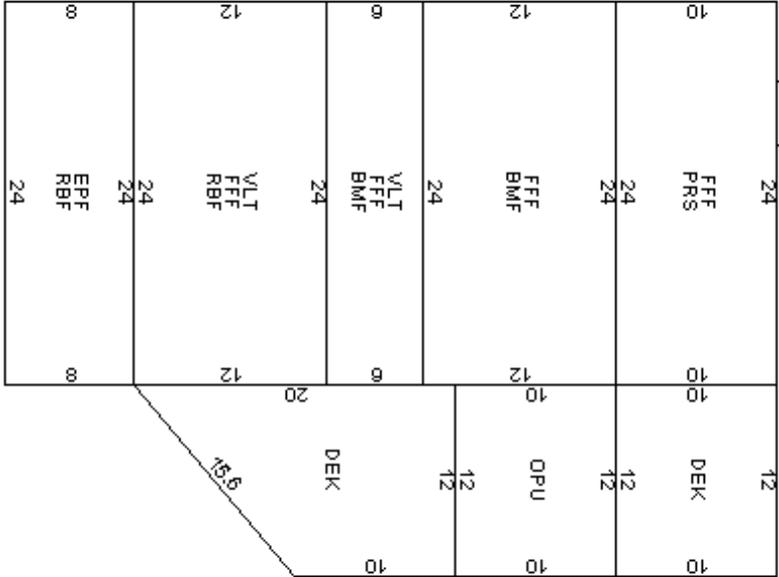
Date	Permit ID	Permit Type	Notes

BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
EPF	ENCLOSED	192	0.70	134
RBF	RAISED BSMNT	480	0.50	240
FRF	FST FLR FIN	960	1.00	960
PRS	PIER	240	-0.05	-12
OPF	OPEN PORCH FIN	12	0.25	3
DEK	DECK/ENTRANCE	300	0.10	30
OPU	OPEN PORCH	120	0.15	18
BMF	BSMNT FINISHED	432	0.30	130
VLT	VAULTED	432	0.05	22
GLA:	960	3,168		1,525

2015 BASE YEAR BUILDING VALUATION

Market Cost New: **\$ 159,561**
 Year Built: **1970**
 Condition For Age: **VERY GOOD** **13 %**
 Physical:
 Functional:
 Economic:
 Temporary:
 Total Depreciation: **13 %**
 Building Value: **\$ 138,800**



WATER FRONT



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

HAMMOND, RACHEL A.
 HAMMOND, SCOTT G.
 35 HOYT LANE
 SPRINGFIELD, NH 03284

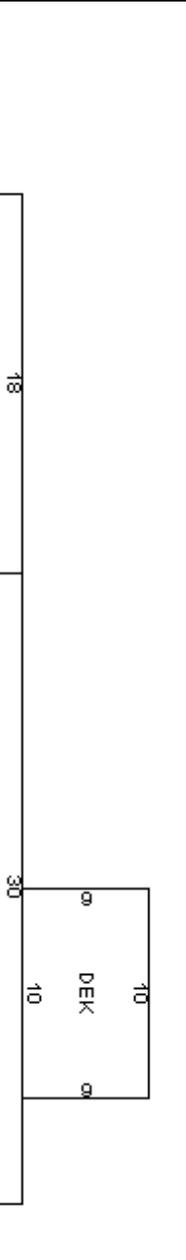
District
Percentage

PERMITS	
Date	Permit ID

Notes

Model: 1.00 STORY FRAME RANCH
 Roof: GABLE OR HIP/ASPHALT
 Ext: VINYL SIDING
 Int: DRYWALL
 Floor: CARPET/LINOLEUM OR SIM
 Heat: OIL/HOT WATER
 Bedrooms: 3 Baths: 2.0 Fixtures: 6
 Extra Kitchens: Fireplaces:
 A/C: No Generators:
 Quality: A1 AVG+10
 Com. Wall:
 Size Adj: 1.0501 Base Rate: RSA 87.00
 Bldg. Rate: 1.1205
 Sq. Foot Cost: \$ 97.48

BUILDING SUB AREA DETAILS



ID	Description	Area	Adj.	Effect.
DEK	DECK/ENTRANCE	188	0.10	19
BMU	BSMNT	390	0.15	59
BMF	BSMNT FINISHED	858	0.30	257
FFF	FST FLR FIN	1248	1.00	1248
GLA:	1,248	2,684		1,583

2015 BASE YEAR BUILDING VALUATION

Market Cost New: \$ 154,311
 Year Built: 2005
 Condition For Age: AVERAGE 10 %
 Physical:
 Functional:
 Economic:
 Temporary:
 Total Depreciation: 10 %
 Building Value: \$ 138,900

OWNER INFORMATION		SALES HISTORY				Price Grantor
WEATHERS, KATIE A		Date	Book	Page	Type	
WEATHERS, NIEL F., JR. PO BOX 943		06/05/2014	1915	544	Q1	225,000 TAYLOR, WILL & JOELLE
GRANTHAM, NH 03753		06/29/2007	1647	0183	Q1	245,000 HARRING, M & J

LISTING HISTORY	NOTES
11/05/14 MSVL VER SALE	BROWN: 2008 WINDOWS REPLACED: 2013 GREENHOUSE (8X12 EPU)
07/09/13 GWH	REMOVED: 11/14; MAPLE/GRANITE KIT AFTER 6/14 SALE; AVE=VERT PINE;
07/18/08 GWH	WALK-OUT BM; P&B 1ST FLR; 4-0-0.75; ALSO WOOD HEAT;
10/04/07 GWH	
04/28/05 DIRM	

EXTRA FEATURES VALUATION										MUNICIPAL SOFTWARE BY AVITAR		
Feature Type	Units	Length	Width	Size Adj	Rate	Cond	Market Value	Notes				
GARAGE-1.75 STY	576	24	x 24	88	27.00	90	12,317					
SHED-WOOD	80	8	x 10	260	7.00	80	1,165					
							13,500					

LAND VALUATION										PARCEL TOTAL TAXABLE VALUE		
Year	Building	Features	Land									
2013	\$ 139,800	\$ 15,400	\$ 53,300									
			Parcel Total: \$ 208,500									
2014	\$ 139,800	\$ 15,400	\$ 53,300									
			Parcel Total: \$ 208,500									
2015	\$ 139,300	\$ 13,500	\$ 52,900									
			Parcel Total: \$ 205,700									

LAND VALUATION										MUNICIPAL SOFTWARE BY AVITAR								
Zone: RURAL RESIDENTIAL										Site: AVERAGE								
Land Type	Minimum Acreage:	1.50	Minimum Frontage:	200	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
1F RES	1.500 ac				55,000	F	110	100	95	95	95	-- MILD	100	51,900	0	N	51,900	
1F RES	0.520 ac				x 2,000	X	100	100	95	--	MILD	100	1,000	0	N	1,000		
										2.020 ac							52,900	



PICTURE

OWNER

WEATHERS, KATIE A
 WEATHERS, NIEL F., JR.
 PO BOX 943
 GRANTHAM, NH 03753

TAXABLE DISTRICTS

District	Percentage

BUILDING DETAILS

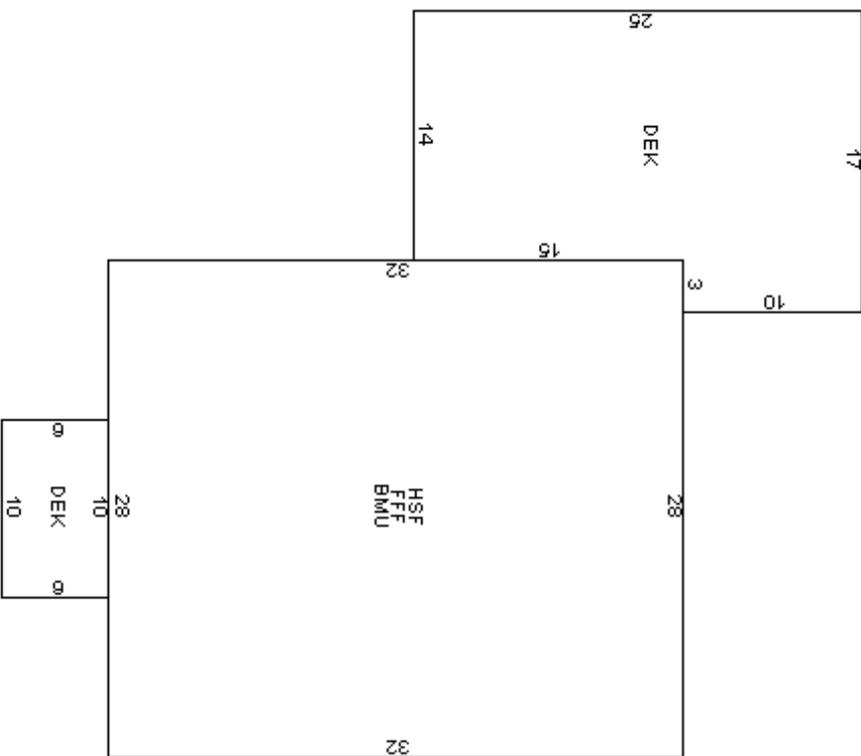
Model: 1.50 STORY FRAME CAPE
 Roof: GABLE OR HIP/ASPHALT
 Ext: AVERAGE
 Int: DRYWALL
 Floor: CARPET/PERGOL/LAMINATE
 Heat: GAS/EA DUCTED
 Bedrooms: 2 Baths: 2.0 Fixtures: 6
 Extra Kitchens: Fireplaces:
 A/C: No Generators:
 Quality: A2 AVG+20
 Com. Wall:
 Size Adj: 1.0621 Base Rate: RSA 87.00
 Bldg. Rate: 1.2235
 Sq. Foot Cost: \$ 106.45

PERMITS

Date	Permit ID	Permit Type	Notes

BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
DEK	DECK/ENTRANCE	440	0.10	44
HSF	1/2 STRY FIN	896	0.50	448
FRF	FST FLR FIN	896	1.00	896
BMU	BSMNT	896	0.15	134
GLA:	1,344	3,128		1,522



2015 BASE YEAR BUILDING VALUATION

Market Cost New: \$ 162,017
 Year Built: 1986
 Condition For Age: GOOD 14 %
 Physical:
 Functional:
 Economic:
 Temporary:
 Total Depreciation: 14 %
 Building Value: \$ 139,300

OWNER INFORMATION

ALBANESE, DOUGLAS C.
 HAZELTON, LAURA J.
 PO BOX 353
 SPRINGFIELD, NH 03284

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
03/09/2015	1937	246	Q1	175,000	HARRINGTON, CYNTHIA C.
02/16/2007	1627	242	U190	178,000	BROOKS, THOMAS
10/12/2004	1478	158	Q V	35,000	LEE, TIMOTHY/JENNIFER

NOTES

BEIGE; 5-3-1; 2007 HOUSE ADDED; 2/15 OCCUPANT ALLOWED EXT ONLY=DNVI; EXT AVG COND; NC NOTED; 6/15; N.O.H.; CK 16 FOR NEW/EXPANDED DECK;

EXTRA FEATURES VALUATION

MUNICIPAL SOFTWARE BY AVITAR

SPRINGFIELD ASSESSING OFFICE

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

Year	Building	Features	Land
2013	\$ 102,500	\$ 0	\$ 54,327
Parcel Total:			\$ 156,827
2014	\$ 102,500	\$ 0	\$ 54,348
Parcel Total:			\$ 156,848
2015	\$ 101,300	\$ 0	\$ 51,545
Parcel Total:			\$ 152,845

LAND VALUATION

Zone: RURAL RESIDENTIAL Minimum Acreage: 1.50 Minimum Frontage: 200 Site: AVERAGE Driveway: GRAVEL/DIRT Road: PAVED

Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
1F RES	1,500	55,000	E	100	100	100	95	95--MILD	100	49,600	0	N	49,600	
1F RES	1,010	2,000	X	100	100	100	95--MILD	100	1,900	1,900	0	N	1,900	
WETLANDS	2,500	2,000	X	100	100	100	--LEVEL	10	500	500	100	N	45	
5,010 ac												51,545		



PICTURE

OWNER
ALBANESE, DOUGLAS C.
 HAZELTON, LAURA J.
 PO BOX 353
 SPRINGFIELD, NH 03284

OWNER

TAXABLE DISTRICTS

District	Percentage

PERMITS

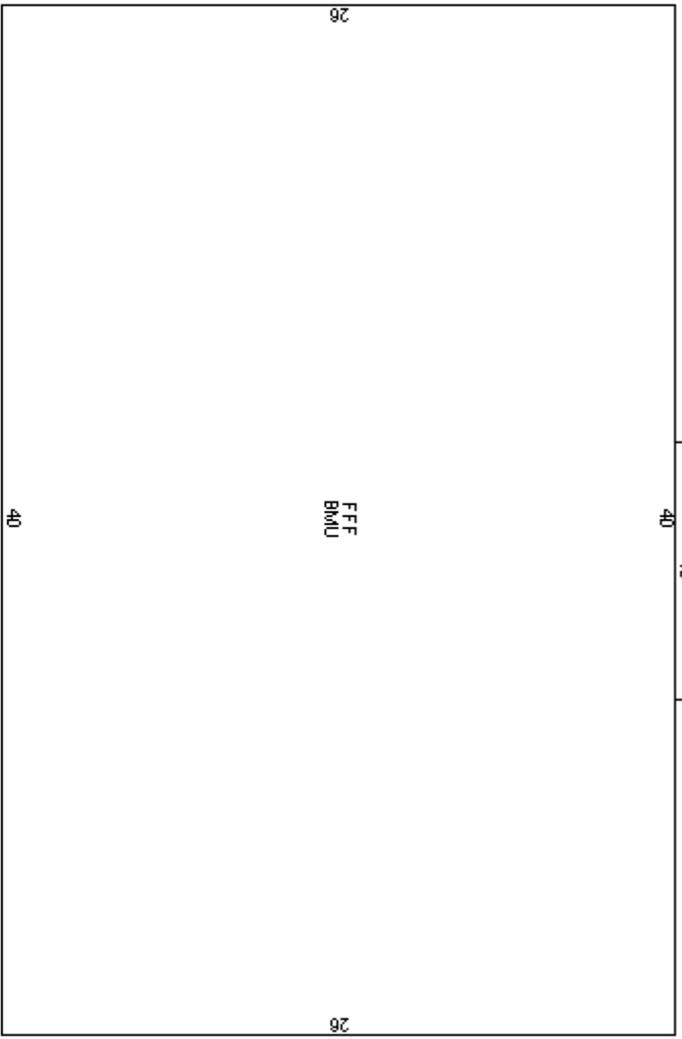
Date	Permit ID	Permit Type	Notes

BUILDING DETAILS

Model: 1.00 STORY FRAME RANCH
 Roof: GABLE OR HIP/ASPHALT
 Ext: VINYL SIDING
 Int: DRYWALL
 Floor: CARPET/LINOLEUM OR SIM
 Heat: GAS/HOT WATER
 Bedrooms: 3 Baths: 1.0 Fixtures:
 Extra Kitchens: Fireplaces:
 A/C: No Generators:
 Quality: A0 AVG
 Com. Wall:
 Size Adj: 1.1452 Base Rate: RSA 87.00
 Bldg. Rate: 1.0765
 Sq. Foot Cost: \$ 93.65

BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
FFF	FST FLR FIN	1040	1.00	1040
BMU	BSMNT	1040	0.15	156
DEK	DECK/ENTRANCE	56	0.10	6
GLA:	1,040	2,136		1,202



2015 BASE YEAR BUILDING VALUATION

Market Cost New: \$ 112,567
 Year Built: 2006
 Condition For Age: AVERAGE 10 %
 Physical:
 Functional:
 Economic:
 Temporary:
 Total Depreciation: 10 %
 Building Value: \$ 101,300

OWNER INFORMATION	SALES HISTORY			PRICE GRANTOR
COOPER, WILLIAM E. VETERE, EARLENE G. PO BOX 16 SPRINGFIELD, NH 03284	Date	Book	Page	Type
	05/18/2015	1943	443	Q1
				344,500 MOFFITT, STEPHEN J

LISTING HISTORY	NOTES
06/24/15 MSVR 05/12/15 JDVL 06/30/11 GWH 07/10/09 GWH 07/18/08 GWH 01/30/07 GWH 02/15/06 GHL 06/14/05 DLGM	CRM: 24X45 GAR W/ATT 8X27 SHED RENOV. GAZEBO=17' DIAMETER. 2008 REAR DECK ASSESSED AND 12X16 SHED ADDED. 2011 10X11 LEANTO WITH DIRT FLOOR ADDED AND ATTACHED TO 12X16 SHED. 5/15 ADJ SKETCH, FLR & COND. PU LEANTO & EQUIP SHED. 6/15; H.O. NOT HOME;

EXTRA FEATURES VALUATION										MUNICIPAL SOFTWARE BY AVITAR			
Feature Type	Units	Length	Width	Size	Adj	Rate	Cond	Market Value	Notes	Year	Building	Features	Land
GAZEBO	256	16	x	16	123	12.00	50	1,889		2013	\$ 192,200	\$ 28,800	\$ 69,500
GARAGE-1 STY	1,104	24	x	46	74	22.00	125	22,466		2014	\$ 192,200	\$ 28,800	\$ 69,500
SHED-WOOD	216	27	x	8	134	7.00	60	1,216	ATTACHED TO GARAGE				
SHED-WOOD	192	16	x	12	143	7.00	100	1,922	YB 2009				
LEAN-TO	110	11	x	10	205	4.00	90	812	YB 2010/ATT TO 12X16				
LEAN-TO	100	10	x	10	220	4.00	100	880	ATT TO 12X16				
SHED-EQUIPMENT	64	8	x	8	310	6.00	70	833	EST; FENCE				
								30,000					
LAND VALUATION										2015 \$ 224,800 \$ 30,000 \$ 66,400 Parcel Total: \$ 321,200			

LAND VALUATION										MUNICIPAL SOFTWARE BY AVITAR				
Zone:	RURAL RESIDENTIAL	Minimum Acreage:	1.50	Minimum Frontage:	200	Site:	AVERAGE	Driveway:	GRAVEL/DIRT	Road:	PAVED			
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
1F RES	1,500	55,000	E	100	100	100	95	95--MILD	100	49,600	0	N	49,600	
1F RES	3,590	2,000	X	100	100	100	95	--MILD	100	6,800	0	N	6,800	
1F RES	200,000	50	X	100	100	100			100	10,000	0	N	10,000	
										66,400			66,400	



PICTURE

OWNER

COOPER, WILLIAM E.
 VETERE, EARLENE G.
 PO BOX 16
 SPRINGFIELD, NH 03284

TAXABLE DISTRICTS

District Percentage

BUILDING DETAILS

Model: 1.75 STORY FRAME SALTBOX
 Roof: SALT BOX/ASPHALT
 Ext: VINYL SIDING
 Int: DRYWALL
 Floor: HARDWOOD/CARPET
 Heat: OIL/HOT WATER
 Bedrooms: 3 Baths: 2.5 Fixtures: 10
 Extra Kitchens: Fireplaces:
 A/C: No Generators:
 Quality: A4 EXC
 Com. Wall:
 Size Adj: 0.9764 Base Rate: RSA 87.00
 Bldg. Rate: 1.3533
 Sq. Foot Cost: \$117.74

PERMITS

Date Permit ID Permit Type Notes

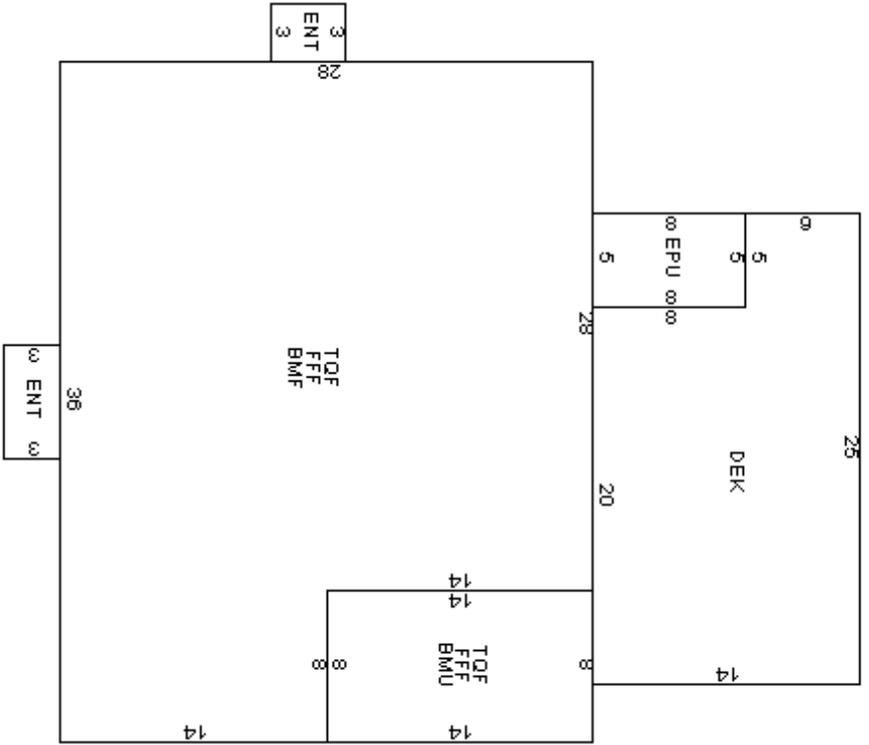
Date	Permit ID	Permit Type	Notes

BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
TQF	3/4 STRY FIN	1008	0.75	756
FFF	FST FLR FIN	1008	1.00	1008
BMF	BSMNT FINISHED	896	0.30	269
ENT	ENTRANCE	30	0.10	3
EPU	COVERED BSMNT	40	0.35	14
DEK	DECK/ENTRANCE	310	0.10	31
BMU	BSMNT	112	0.15	17
GLA:	1,764	3,404		2,098

2015 BASE YEAR BUILDING VALUATION

Market Cost New: \$ 247,019
 Year Built: 2004
 Condition For Age: GOOD 9 %
 Physical:
 Functional:
 Economic:
 Temporary:
 Total Depreciation: 9 %
 Building Value: \$ 224,800



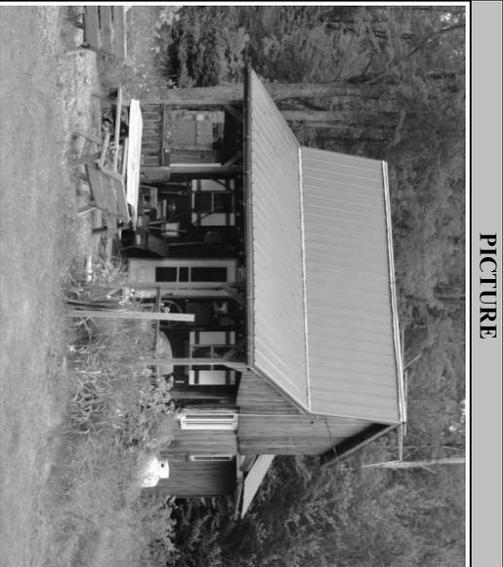
OWNER INFORMATION		SALES HISTORY			PRICE GRANTOR	
WOOTEN, STEPHEN R. WOOTEN, KRISTINE M. 10910 HARRERS SQUARE CT. SW. RESTON, VA 20191		Date	Book	Page	Type	Price Grantor
		10/10/2014	1926	959	Q1	80,000 PIERCE, GERALD

LISTING HISTORY		NOTES	
11/05/14	MSVE VER SALE	DNP UTHOUSE; LADDER ACCESS TO LOFT; 11/14 POSTED & GATED=ALL EST; HAS WELL - NO SEPTIC PER MILLS;	
07/09/13	GWH		
09/14/05	CMHC		
05/02/05	DIRM		

EXTRA FEATURES VALUATION							MUNICIPAL SOFTWARE BY AVITAR				
Feature Type	Units	Length	Width	Size Adj	Rate	Cond	Market Value	Notes			
SHED-WOOD	120	12 x 10	193	7.00	95		1,540				
							1,500				

LAND VALUATION														
Zone: RURAL RESIDENTIAL						Minimum Acreage: 1.50			Minimum Frontage: 200					
Site: NATURAL Driveway: GRAVEL/DIRT Road: PAVED														
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI R	Tax Value	Notes	
1F RES	1,500 ac	55,000	E	100	90	100	95	95--MILD	100	44,700	0	N	44,700 PART UND	
1F RES	4,850 ac	x 2,000	X	100				95--MILD	50	4,600	0	N	4,600 WET AREAS	
											6,350 ac	49,300	49,300	

PARCEL TOTAL TAXABLE VALUE			
Year	Building	Features	Land
2013	\$ 29,000	\$ 1,800	\$ 56,700
			Parcel Total: \$ 87,500
2014	\$ 29,000	\$ 1,800	\$ 56,700
			Parcel Total: \$ 87,500
2015	\$ 27,400	\$ 1,500	\$ 49,300
			Parcel Total: \$ 78,200



PICTURE

OWNER

WOOTEN, STEPHEN R.
 WOOTEN, KRISTINE M.
 10910 HARRPERS SQUARE CT. SW.
 RESTON, VA 20191

TAXABLE DISTRICTS

District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes

BUILDING DETAILS

Model: 1.75 STORY FRAME CAMP
 Roof: GABLE OR HIP/ASPHALT
 Ext: BOARD/BATTEN
 Int: WOOD OR LOG/DRYWALL
 Floor: HARDWOOD
 Heat: GAS/EA NO DUCTS
 Bedrooms: 1 Baths: Fixtures:
 Extra Kitchens: Fireplaces:
 A/C: No Generators:
 Quality: A0 AVG
 Com. Wall:
 Size Adj: 1.6429 Base Rate: RCP 51.00
 Bldg. Rate: 1.3662
 Sq. Foot Cost: \$ 69.68

BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
OPF	OPEN PORCH FIN	144	0.25	36
PRS	PIER	522	-0.05	-26
FFF	FST FLR FIN	522	1.00	522
GLA:	522	1,188		532

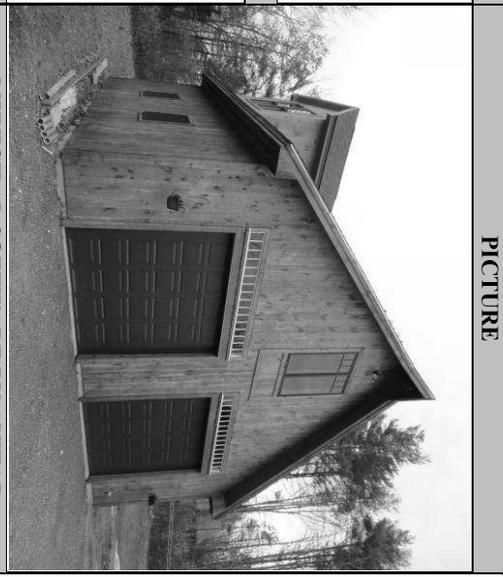
2015 BASE YEAR BUILDING VALUATION

Market Cost New: \$ 37,070
 Year Built: 1990
 Condition For Age: AVERAGE 16 %
 Physical:
 Functional: LMTD UTIL 10 %
 Economic:
 Temporary:
 Total Depreciation: 26 %
 Building Value: \$ 27,400

8	OPF	144	0.25	36
13	FFF PRS	522	1.00	522
16	FFF PRS	522	1.00	522

OWNER INFORMATION		SALES HISTORY				
FRASER, TIMOTHY A. FRASER, JOCELYN D. PO BOX 52 SPRINGFIELD, NH 03284		Date	Book	Page	Type	Price Grantor
		12/09/2013	1902	585	Q1	278,000 GRACE, DANIEL & GINA
		04/25/2008	1685	0485	U138	277,000 GAMBINO, DONALD & BONN
		06/20/2005	1524	0297	Q1	269,000 RICHARDSON, TODD/KATHE
		03/11/2002	1298	0074	QV	27,500 BROCK, WARREN H

LISTING HISTORY		NOTES	
06/26/15	GWH	2008 LOT SIZE REDUCED DUE TO SUBDIVISION APPR 8/16/07; 4/10; SALE	
11/05/14	MSVM VER SALE	SOME HD TILE+LAMINATE; KIT HD WD/GRANITE; 11/14; N.O.H. EST GAR	
04/19/10	MSUL	RENOS AFTER 12/13 SALE; 2015 A 2 WINDOW DORMER ADDED ON GARAGE	
12/27/07	GWH		
06/14/07	GWH		
05/22/07	GWH		
07/12/06	GWH		
05/06/05	DIRM		



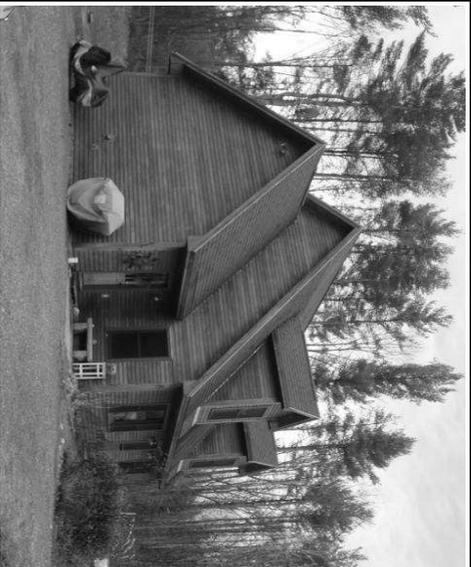
MUNICIPAL SOFTWARE BY AVITAR
SPRINGFIELD ASSESSING
OFFICE

EXTRA FEATURES VALUATION								
Feature Type	Units	Length	Width	Size Adj	Rate	Cond	Market Value	Notes
SHED-WOOD	132	12	x	11	181	7.00	100	1,672
SHED-WOOD	48	8	x	6	393	7.00	60	792 ATT 12X11
GARAGE-1.5 STY	1,024	32	x	32	76	26.00	150	30,351 2006 YB; EST HEAT;
							32,800	

PARCEL TOTAL TAXABLE VALUE			
Year	Building	Features	Land
2013	\$ 193,000	\$ 23,000	\$ 49,500
			Parcel Total: \$ 265,500
2014	\$ 193,000	\$ 23,000	\$ 49,500
			Parcel Total: \$ 265,500
2015	\$ 194,400	\$ 32,800	\$ 44,800
			Parcel Total: \$ 272,000

LAND VALUATION

Zone: RURAL RESIDENTIAL		Minimum Acreage: 1.50		Minimum Frontage: 200		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	1,500 ac	55,000	D	90	100	95	95	-- MILD	100	42,400	0	N	42,400
1F RES	1,320 ac	x 2,000	X	100				90 -- ROLLING	100	2,400	0	N	2,400
											2,820 ac	44,800	



OWNER FRASER, TIMOTHY A.
FRASER, JOCELYN D.
PO BOX 52
SPRINGFIELD, NH 03284

TAXABLE DISTRICTS			
District	Percentage		
PERMITS			
Date	Permit ID	Permit Type	Notes

BUILDING DETAILS

Model: 1.75 STORY FRAME CAPE
 Roof: GABLE OR HIP/ASPHALT
 Ext: CEDAR/REDWD
 Int: DRYWALL
 Floor: CARPET/HARDWOOD
 Heat: GAS/RAD WATER
 Bedrooms: 3 Baths: 2.5 Fixtures: 9
 Extra Kitchens: Fireplaces:
 A/C: No Generators:
 Quality: A2 AVG+20
 Com. Wall:
 Size Adj: 0.9702 Base Rate: RSA 87.00
 Bldg. Rate: 1.1641
 Sq. Foot Cost: \$ 101.28

BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
TQF	3/4 STRY FIN	1088	0.75	816
FFF	FST FLR FIN	1288	1.00	1288
SLB	SLB	1288	0.00	0
ATU	ATTIC	200	0.10	20
DEK	DECK/ENTRANCE	200	0.10	20
PAT	PATIO	128	0.10	13
GLA:	2,104	4,192		2,157

2015 BASE YEAR BUILDING VALUATION

Market Cost New: \$ 218,461
 Year Built: 2003
 Condition For Age: AVERAGE 11 %
 Physical:
 Functional:
 Economic:
 Temporary:
 Total Depreciation: 11 %
 Building Value: \$ 194,400

OWNER INFORMATION

MONETTE, SARAH L.
 MONETTE, DANIEL L.
 217 DINGLETON HILL ROAD
 CORNISH, NH 03745

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
06/29/2015	1947	273	Q1	254,000	GAMBINO, DONALD

LISTING HISTORY

05/07/15 DMVL
 02/11/10 GWH
 02/17/08 GHL
 12/27/07 GWH

NOTES

GREEN; LOT CREATED BY ANNEX & SUBDIV APPROVED 8/16/07; 6-3-1.75, 4 TO 5'9" BSMT DUE TO LEDGE CLASSIFIED AS CRL, GENERATOR, HW/GRANITE KITCHEN, ALSO LAMINATE FLOORING, 10' HIGH GARAGE, PDS TO STO ABOVE GARAGE; 2010 SHED ADDED; 5/15 PU STO OVER FFF/CRL; HSF MEAS 14';

EXTRA FEATURES VALUATION

Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes
SHED-WOOD	224	14 x 16	131	7.00	125	2,568	YB2009/1.25 STORY
						2,600	

MUNICIPAL SOFTWARE BY AVITAR.

SPRINGFIELD ASSESSING OFFICE

Year	Building	Features	Land
2013	\$ 223,500	\$ 2,900	\$ 49,700
		Parcel Total: \$ 276,100	
2014	\$ 223,500	\$ 2,900	\$ 49,700
		Parcel Total: \$ 276,100	
2015	\$ 205,700	\$ 2,600	\$ 45,000
		Parcel Total: \$ 253,300	

LAND VALUATION

Zone:	RURAL RESIDENTIAL	Minimum Acreage:	1.50	Minimum Frontage:	200	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
IF RES	1,500 ac	55,000	D	90	100	95	95	-- MILD	100	42,400	0	N 42,400
IF RES	1,350 ac	x 2,000	X	100				-- MILD	100	2,600	0	N 2,600
2,850 ac												
45,000												



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

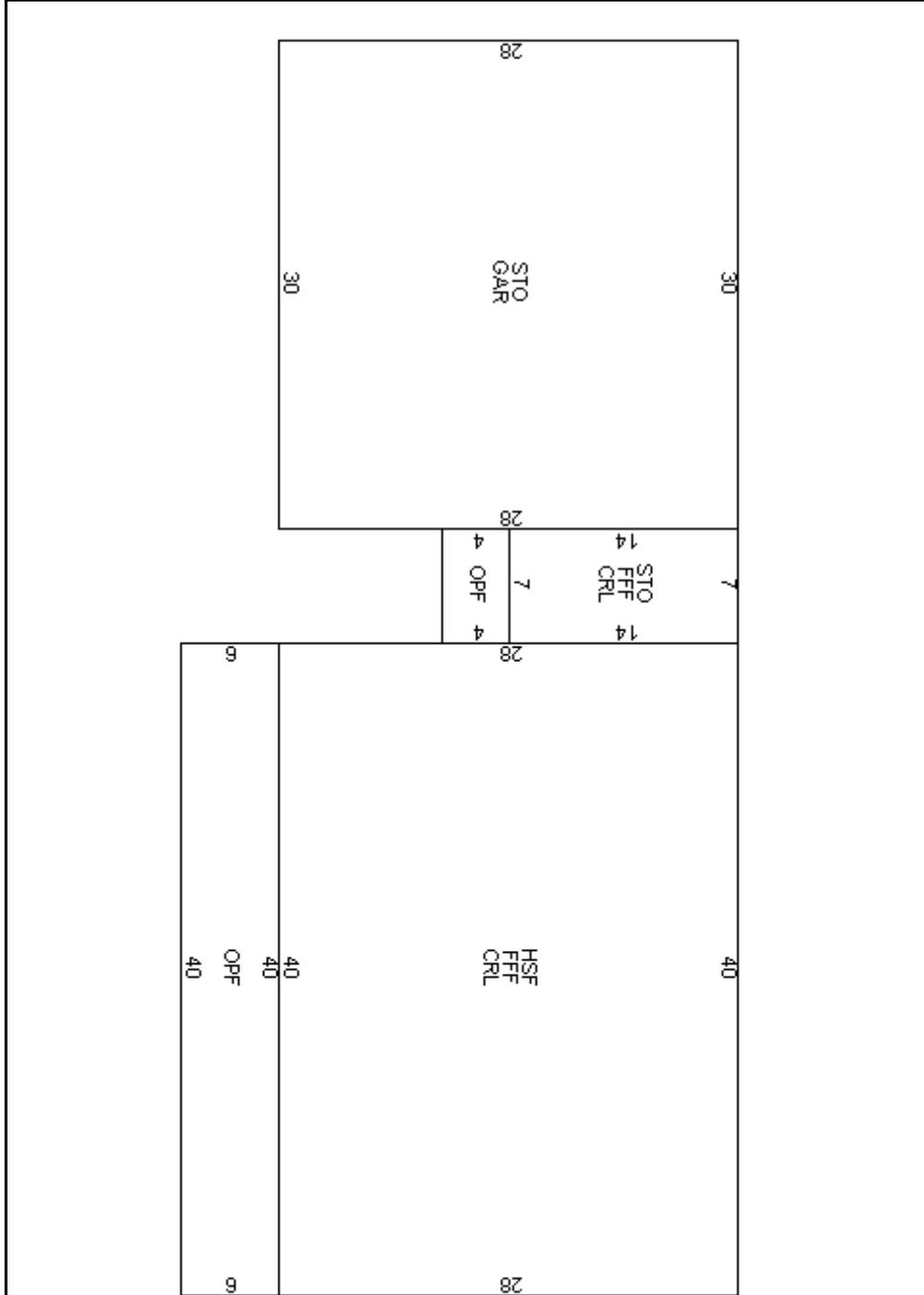
MONETTE, SARAH L.
 MONETTE, DANIEL L.
 217 DINGLETON HILL ROAD
 CORNISH, NH 03745

District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes

Model: 1.50 STORY FRAME CAPE
 Roof: GABLE OR HIP/ASPHALT
 Ext: VINYL SIDING
 Int: DRYWALL
 Floor: CARPET/HARD TILE
 Heat: GAS/RAD WATER
 Bedrooms: 3 Baths: 2.0 Fixtures: 6
 Extra Kitchens: Fireplaces:
 A/C: No Generators: 1
 Quality: A1 AVG+10
 Com. Wall:
 Size Adj: 0.9386 Base Rate: RSA 87.00
 Bldg. Rate: 1.0428
 Sq. Foot Cost: \$ 90.72



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
HSF	1/2 STRY FIN	1120	0.50	560
STO	STORAGE AREA	938	0.25	235
GAR	GARAGE	840	0.45	378
FFF	FST FLR FIN	1218	1.00	1218
CRL	CRAWL SPACE	1218	0.05	61
OPF	OPEN PORCH FIN	268	0.25	67
GLA:	1,778	5,602		2,519

2015 BASE YEAR BUILDING VALUATION

Market Cost New: \$ 228,524
 Year Built: 2008
 Condition For Age: AVERAGE 9 %
 Physical: STO ACCESS 1 %
 Functional: STO ACCESS 1 %
 Economic:
 Temporary:
 Total Depreciation: 10 %
 Building Value: \$ 205,700

OWNER INFORMATION		SALES HISTORY				PRICE GRANTOR	
Date	Book	Page	Type				
TRIPPETT, PETER B.							
07/1/2014	1918	874	Q1		340,000	HAYWARD, MARION S. - TR	
10/12/2007	1663	946	U138			HAYWARD, ARTHUR TRST	
PO BOX 35							
SPRINGFIELD, NH 03284							

LISTING HISTORY		NOTES	
11/05/14	MSVL VER SALE	FIREPLACE IN LIVING ROOM HAS WDS TV INSERT; GENERATOR=8KW;	
08/02/05	BNLL	11/14; 2 BTHRMS AT END OF HSE ACROSS HALL=FD; PINE DRS & FORMICA	
05/10/05	DIRM	KIT; 4-2-2; ALSO WOOD HEAT; WHOLE HSE FAN;	

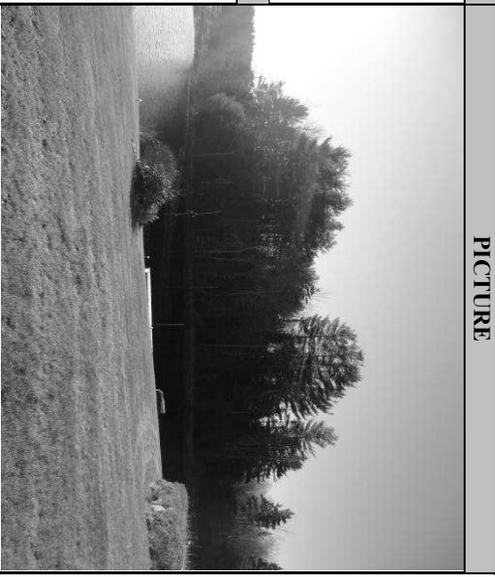
EXTRA FEATURES VALUATION

Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes
BARN-2STY	1,200	40 x 30	73	18.00	80	12,614	DIRT FLR
FIREPLACE 1-STAND	2		100	3,000.00	100	6,000	
HEARTH	1		100	1,500.00	100	1,500	AFTER 7/14 SALE
LEAN-TO	78	3 x 26	265	4.00	100	827	ATT TO BARN REAR
						20,900	

Year	Building	Features	Land
2013	\$ 286,200	\$ 18,800	\$ 66,445
		Parcel Total: \$ 371,445	
2014	\$ 286,200	\$ 18,800	\$ 66,242
		Parcel Total: \$ 371,242	
2015	\$ 177,000	\$ 20,900	\$ 55,323(c)
		Parcel Total: \$ 344,723	
(Card Total: \$ 253,223)			

LAND VALUATION

Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes	
Zone: RURAL RESIDENTIAL Minimum Acreage: 1.50 Minimum Frontage: 200 Site: GOOD Driveway: GRAVEL/DIRT Road: PAVED															
2F RES	1,500 ac	55,000	E	100	105	100	95	95 -- MILD	95	49,500	0	N	49,500	POND/SH DW	
2F RES	2,500 ac	x 2,000	X	92				95 -- MILD	100	4,400	0	N	4,400		
UNMNGD PINE	13,000 ac	x 2,000	X	92				90 -- ROLLING	90	19,400	65	Y	1,423	PART WET	
											17,000 ac			55,323	



SPRINGFIELD ASSESSING OFFICE

MUNICIPAL SOFTWARE BY AVITAR



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

TRIPPETT, PETER B.
 TRIPPETT, KAREN A.
 PO BOX 35
 SPRINGFIELD, NH 03284

District	Percentage

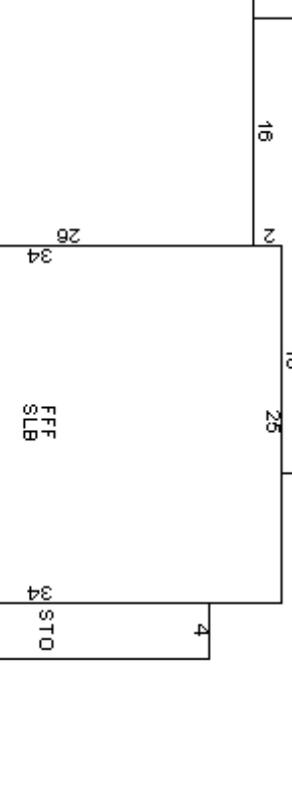
PERMITS

Date	Permit ID	Permit Type	Notes

Model: 1.00 STORY FRAME RANCH
 Roof: GABLE OR HIP/PREFAB METALS
 Ext: BOARD/BATTEN
 Int: WOOD OR LOG
 Floor: CARPET/LINOLEUM OR SIM
 Heat: GAS/EA DUCTED
 Bedrooms: 1 Baths: 2.0 Fixtures: 7
 Extra Kitchens: Fireplaces:
 A/C: No Generators: 1
 Quality: A1 AVG+10
 Com. Wall:
 Size Adj: 0.9387 Base Rate: RSA 87.00
 Bldg. Rate: 1.0635
 Sq. Foot Cost: \$ 92.53

BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
CTH	CATHEDRAL	1040	0.10	104
PAT	PATIO	37	0.10	4
DEK	DECK/ENTRANCE	712	0.10	71
EPF	ENCLOSED	528	0.70	370
FFF	FST FLR FIN	1890	1.00	1890
SLB	SLB	1890	0.00	0
STO	STORAGE AREA	212	0.25	53
OPF	OPEN PORCH FIN	99	0.25	25
GLA: 1,890		6,408		2,517



2015 BASE YEAR BUILDING VALUATION	
Market Cost New:	\$ 232,898
Year Built:	1983
Condition For Age:	GOOD
Physical:	14 %
Functional:	LAYOUT
Economic:	10 %
Temporary:	
Total Depreciation:	24 %
Building Value:	\$ 177,000

OWNER INFORMATION

TRIPPETT, PETER B.
 TRIPPETT, KAREN A.
 PO BOX 35

SALES HISTORY

Date	Book	Page	Type	Price	Grantor

PICTURE

SPRINGFIELD, NH 03284

LISTING HISTORY

11/05/14 MSVL VER SALE
 08/02/05 BNLL
 05/10/05 DIRM

NOTES

MOST OF OPF IS STAIRS, ONLY 6X7 OPF. 11/14; OAK/FORMICA KIT; ALSO LINO & HD TILE FLRS; 4-2-1; SFA=WORKSHOP;

EXTRA FEATURES VALUATION

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

MUNICIPAL SOFTWARE BY AVITAR

SPRINGFIELD ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2015	\$ 91,500	\$ 0	\$ 0(c)
Parcel Total: \$ 344,723			

LAND VALUATION

(Card Total: \$ 91,500)

Zone: Minimum Acreage: Minimum Frontage: Site: Driveway: Road:

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

2F RES 0 ac



PICTURE

OWNER

TRIPPETT, PETER B.
 TRIPPETT, KAREN A.
 PO BOX 35
 SPRINGFIELD, NH 03284

TAXABLE DISTRICTS

District	Percentage

BUILDING DETAILS

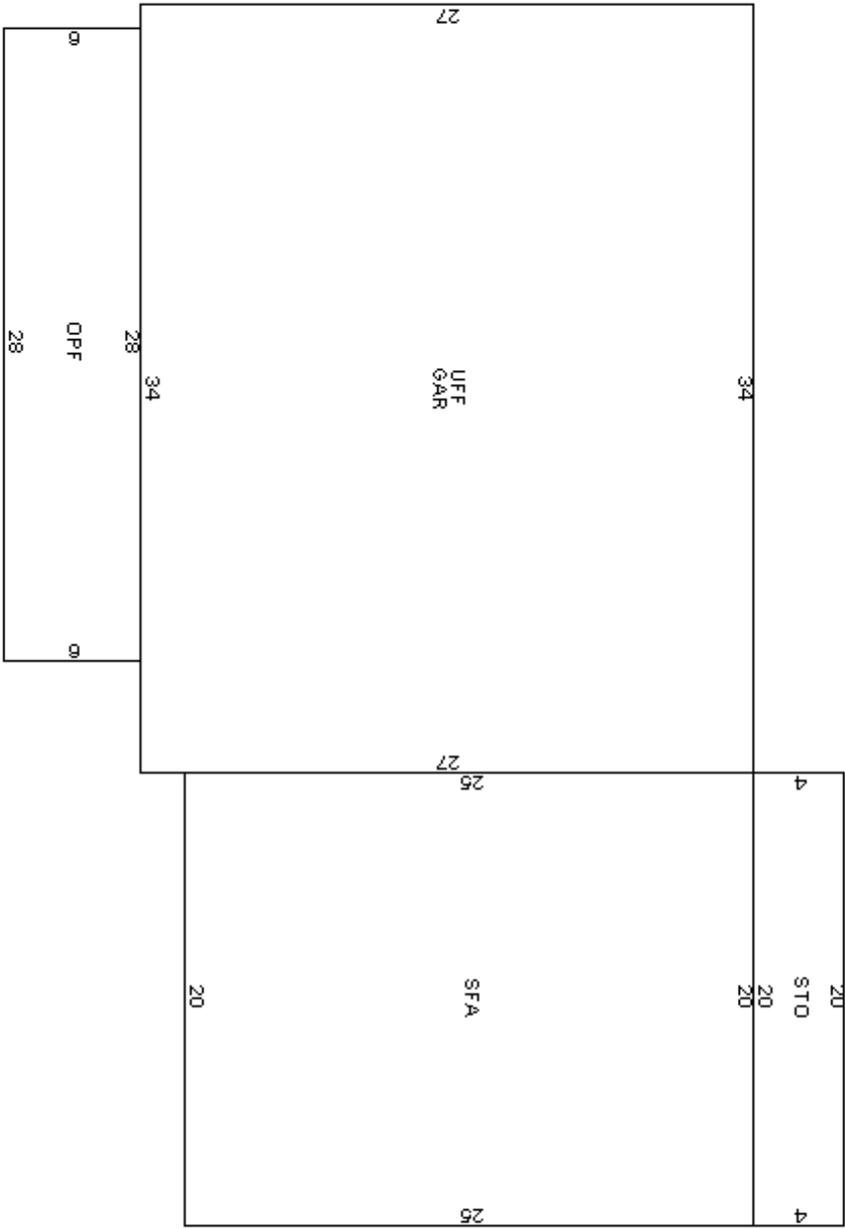
Model: **2.00 STORY FRAME CONVENTNL**
 Roof: **GABLE OR HIP/PREFAB METALS**
 Ext: **BOARD/BATTEN**
 Int: **WOOD OR LOG**
 Floor: **CARPET/PINE/SOFT WD**
 Heat: **GAS/EA NO DUCTS**
 Bedrooms: **2** Baths: **1.0** Fixtures: **3**
 Extra Kitchens: Fireplaces:
 A/C: No Generators:
 Quality: **B1 AVG-10**
 Com. Wall:
 Size Adj: **1.0187** Base Rate: **RSA 87.00**
 Bldg. Rate: **0.8626**
 Sq. Foot Cost: **\$ 75.04**

PERMITS

Date	Permit ID	Permit Type	Notes

BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
OPF	OPEN PORCH FIN	168	0.25	42
UFF	UPPER FLR FIN	918	1.00	918
GAR	GARAGE	918	0.45	413
SFA	SEMI-FINISH	500	0.75	375
STO	STORAGE AREA	80	0.25	20
GLA:	918	2,584		1,768



2015 BASE YEAR BUILDING VALUATION

Market Cost New: **\$ 132,671**
 Year Built: **2003**
 Condition For Age: **AVERAGE** 11 %
 Physical: DESIGN 10 %
 Economic: MULTI FAM 10 %
 Temporary: 31 %
 Total Depreciation:
 Building Value: **\$ 91,500**

OWNER INFORMATION		SALES HISTORY			PRICE GRANTOR	
SMITH, GARY JO T. SMITH, SARA PO BOX 674 GRANTHAM, NH 03753-0674		Date	Book	Page	Type	Price Grantor
		04/17/2013	1877	172	Q1	385,000 JUDKINS, JENNIFER
		04/17/2006	1577	054	Q1	320,000 BERGER, GREG & ASTRID

LISTING HISTORY		NOTES	
07/20/15	GWH YB	GRN: 08 PART OF BSMT FINISHED INTO BEDROOM, BATH, & KITCHENETTE	
11/05/14	MSVM VER SALE	(3-1-1 IN-LAW APT); NICE PASTORAL SITE & SHORT HILLSIDE VU; 11/14;	
07/10/09	GWH	VU'D RBF; FFF& TOP INFO FRM H.O.; SIDING ROT NEXT TO DECK;	
07/18/08	GWH	MAPLE/LAM KIT;	
05/31/07	GWH		
05/31/07	GWH		
05/10/05	DLRM		

EXTRA FEATURES VALUATION

Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes
SHED-EQUIPMENT	336	28 x 12	108	6.00	90	1,960	YB 2006/DIRT FLR
BARN-1STY/LOFT	1,296	36 x 36	72	18.00	150	25,194	
LEAN-TO	396	11 x 36	100	4.00	90	1,426	YB 2008/ATT TO BARN
SHED-EQUIPMENT	300	30 x 10	113	6.00	100	2,034	MANURE SHED/YB 2008
SOLAR HW	1		100	8,000.00	0	0	INOP
						30,600	

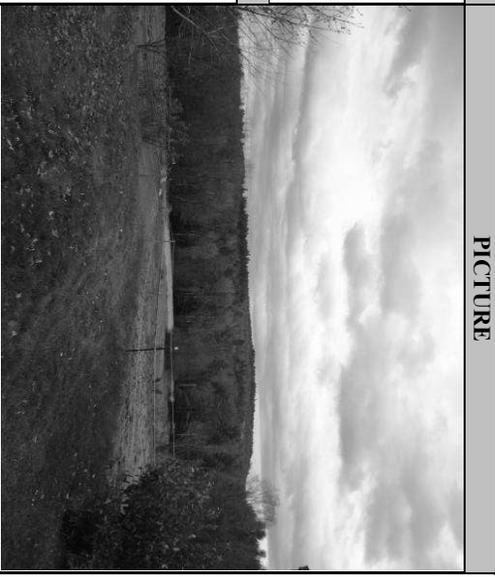
MUNICIPAL SOFTWARE BY AVITAR

SPRINGFIELD ASSESSING OFFICE

Year	Building	Features	Land
2013	\$ 204,000	\$ 32,900	\$ 94,800
			Parcel Total: \$ 331,700
2014	\$ 204,000	\$ 32,900	\$ 94,800
			Parcel Total: \$ 331,700
2015	\$ 214,400	\$ 30,600	\$ 103,300
			Parcel Total: \$ 348,300

LAND VALUATION

Zone:	RURAL RESIDENTIAL	Minimum Acreage:	1.50	Minimum Frontage:	200	Site:	GOOD	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
2F RES	1,500 ac	55,000	E	100	105	95	95	-- MILD	100	49,500	0	N	49,500	
2F RES	5,200 ac	x 2,000	X	100				90 -- ROLLING	100	9,400	0	N	9,400	
2F RES	600,000 ft ²	x 50	E	100					100	30,000	0	N	30,000	
VIEW		PASTORAL, WIDE, FULL 100%, CLOSE/NEAR												
											6,700 ac		103,300	





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

SMITH, GARY JO T.
SMITH, SARA
PO BOX 674
GRANTHAM, NH 03753-0674

District	Percentage
EPF	11
DEK	17
HSU GAR	29
TOF FFF RBF	11

PERMITS

Date	Permit ID	Permit Type	Notes

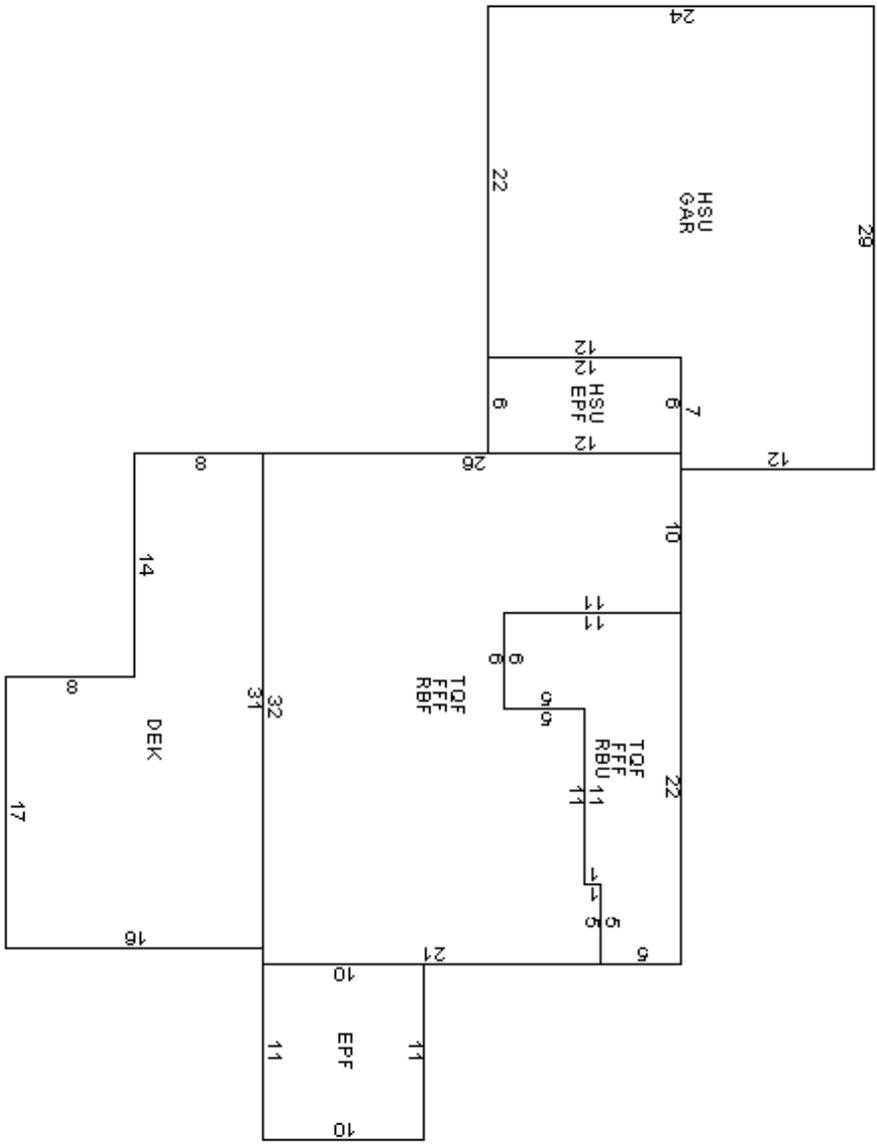
Model: 1.75 STORY FRAME CAPE
Roof: GABLE OR HIP/ASPHALT
Ext: CEDAR/REDWD
Int: DRYWALL
Floor: PERGOLAMINATE
Heat: GAS/RAD WATER
Bedrooms: 3 Baths: 2.5 Fixtures: 8
Extra Kitchens: 1 Fireplaces:
A/C: No Generators:
Quality: A2 AVG+20
Com. Wall:
Size Adj: 0.9444 Base Rate: RSA 87.00
Bldg. Rate: 1.1332
Sq. Foot Cost: \$ 98.59

BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
GAR	GARAGE	612	0.45	275
DEK	DECK/ENTRANCE	384	0.10	38
HSU	1/2 STRY UNFIN	684	0.25	171
EPF	ENCLOSED	182	0.70	127
TOF	3/4 STRY FIN	832	0.75	624
FFF	FST FLR FIN	832	1.00	832
RBF	RAISED BSMNT	675	0.50	338
RBU	RAISED BSMNT	157	0.25	39
GLA:	1,456	4,358		2,444

2015 BASE YEAR BUILDING VALUATION

Market Cost New: \$ 240,954
Year Built: 2001
Condition For Age: AVERAGE 11 %
Physical:
Functional:
Economic:
Temporary:
Total Depreciation: 11 %
Building Value: \$ 214,400



OWNER INFORMATION

RODGERS, PATRICK

PO BOX 391

SPRINGFIELD, NH 03284

SALES HISTORY

Date	Book	Page	Type	Price Grantor
08/29/2014	1922	938	Q1	242,000 BRUNELLE, MELISSA
07/26/2013	1889	337	U181	173,000 TINKHAM, JAMES L., TRU
06/11/2013	1884	120	U181	1 TINKHAM, JAMES L., TRU
02/07/2011	1796	850	U181	TINKHAM, JAMES L.

NOTES

GREEN; ACC BMU THRU GAR: 11/14 P/U GENERATOR; EST INT INFO INCLUDES TOTAL INT & EXT RENOV PRIOR TO 8/14 SALE, PER MLS CHERRY/GRANITE KIT, HARDWOOD/HARD TILE FLOORS & 1.5 BATHS; 2015 COMPLETELY RENOVATED PRIOR TO 8/29/14 SALE

EXTRA FEATURES VALUATION

Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes
FIREPLACE 1-CUST	1			5,000.00	100	5,000	
GARAGE-1 STY	252	18 x 14	123	22.00	90	6,137	
						11,100	

MUNICIPAL SOFTWARE BY AVITAR

SPRINGFIELD ASSESSING OFFICE

Year	Building	Features	Land
2013	\$ 123,900	\$ 6,800	\$ 57,100
			Parcel Total: \$ 187,800
2014	\$ 123,900	\$ 6,800	\$ 57,100
			Parcel Total: \$ 187,800
2015	\$ 157,500	\$ 11,100	\$ 54,100
			Parcel Total: \$ 222,700

LAND VALUATION

Zone: RURAL RESIDENTIAL Minimum Acreage: 1.50 Minimum Frontage: 200 Site: AVERAGE Driveway: PAVED Road: PAVED
 Land Type: IF RES Units: 1.330 ac Base Rate: 54,660 F NC Adj: 110 Site: 100 Road: 100 DWay: 100 Topography: 90--ROLLING Cond: 100 Ad Valorem SPI R: 0 N Tax Value Notes: 54,100
1.330 ac **54,660 F** **110** **100** **100** **100** **90--ROLLING** **100** **54,100** **0 N** **54,100**



PICTURE

OWNER

RODGERS, PATRICK
 PO BOX 391
 SPRINGFIELD, NH 03284

TAXABLE DISTRICTS

District	Percentage

PERMITS

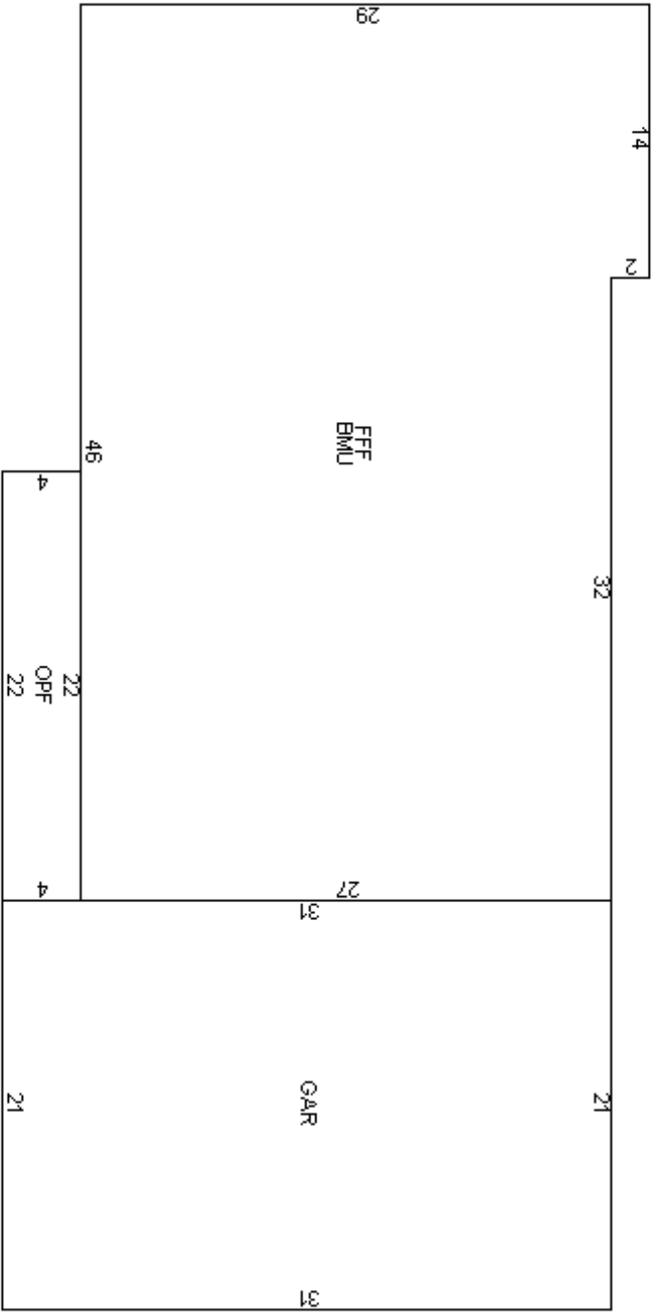
Date	Permit ID	Permit Type	Notes

BUILDING DETAILS

Model: **1.00 STORY FRAME RANCH**
 Roof: **GABLE OR HIP/ASPHALT**
 Ext: **CLAP BOARD**
 Int: **DRYWALL**
 Floor: **HARDWOOD/HARD TILE**
 Heat: **GAS/HOT WATER**
 Bedrooms: **3** Baths: **1.5** Fixtures:
 Extra Kitchens: Fireplaces:
 A/C: **No** Generators: **1**
 Quality: **A1 AVG+10**
 Com. Wall:
 Size Adj: **1.0175** Base Rate: **RSA 87.00**
 Bldg. Rate: **1.1081**
 Sq. Foot Cost: **\$ 96.40**

BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
GAR	GARAGE	651	0.45	293
OPF	OPEN PORCH FIN	88	0.25	22
FFF	FST FLR FIN	1270	1.00	1270
BMU	BSMNT	1270	0.15	191
GLA:	1,270	3,279		1,776



2015 BASE YEAR BUILDING VALUATION

Market Cost New: **\$ 171,206**
 Year Built: **1980**
 Condition For Age: **EXCELLENT** **8 %**
 Physical:
 Functional:
 Economic:
 Temporary:
 Total Depreciation: **8 %**
 Building Value: **\$ 157,500**

OWNER INFORMATION

HAZELTON, SCOTT A.
 HAZELTON, KAREN J.
 PO BOX 94
 SPRINGFIELD, NH 03284

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
12/04/2013	1902	0049	Q1	260,500	BRUNELLE, MARK
07/26/2013	1889	355	U V 18		1 TINKHAM, JAMES L., TRU
06/11/2013	1884	117	U V 81		1 TINKHAM, JAMES L., TRU
12/01/2010	1789	579	U V 38		TINKHAM, WESLEY

NOTES

BEIGE: ACCESS VIA SHARED 50' ROW FROM PHILBRICK HILL ROAD;
 6-3-2.5, EST HW/GRANITE KITCHEN; 11/14, N.O.H.; OPU=PERGOLA; 2015
 REAR DECK WITH PERGOLA ADDED (12X16 SECTION = OPU)

EXTRA FEATURES VALUATION

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

MUNICIPAL SOFTWARE BY AVITAR

SPRINGFIELD ASSESSING OFFICE

Year	Building	Features	Land
2013	\$ 0		\$ 30,500
			Parcel Total: \$ 30,500
2014	\$ 208,400		\$ 54,000
			Parcel Total: \$ 262,400
2015	\$ 215,000	\$ 0	\$ 51,300
			Parcel Total: \$ 266,300

LAND VALUATION

Zone: RURAL RESIDENTIAL Minimum Acreage: 1.50 Minimum Frontage: 200 Site: AVERAGE Driveway: GRAVEL/DIRT Road: PAVED
 Land Type Units Base Rate NC Adj Site Road DWay Topography Cond Ad Valorem SPI R Tax Value Notes
 1F RES 1.220 ac 54,440 F 110 100 100 95 95--MILLD 95 51,300 0 N 51,300 SHARED DRIVE
1.220 ac 51,300

OWNER INFORMATION

CONNELLY, GARY G.
 CONNELLY, DOROTHY V.
 PO BOX 280
 GRANTHAM, NH 03753

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
06/26/2014	1917	532	Q1	214,500	TOMBS, KAREN & KEVIN
09/09/2005	1539	0075	U V 24		EASTMAN COMM ASSOC
09/09/2005	1539	0078	U V 24		EASTMAN COMM ASSOC

NOTES

GRN: 2006 31-096-445 & 31-171-491 MERGED WITH THIS LOT. THE MERGED LOTS MAY NOT BE USED FOR ANY SEWAGE DISPOSAL SYSTEM OR PART THEREOF. 11/14: PINE/FORMICA KIT; 4-1-1; 3-2-1 IN RBF; P/U HEARTHS; DNP U ATU OVER GAR=SKUTTLE ACC; HEAT= 2 EA RINNAI;

EXTRA FEATURES VALUATION

Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes
HEARTH	2		100	1,500.00	100	3,000	

MUNICIPAL SOFTWARE BY AVITAR

SPRINGFIELD ASSESSING OFFICE

Year	Building	Features	Land
2013	\$ 131,600	\$ 0	\$ 63,400
		Parcel Total: \$	195,000
2014	\$ 131,600	\$ 0	\$ 63,400
		Parcel Total: \$	195,000
2015	\$ 131,400	\$ 3,000	\$ 57,500
		Parcel Total: \$	191,900

LAND VALUATION

Zone:	RURAL RESIDENTIAL	Minimum Acreage:	1.50	Minimum Frontage:	200	Site:	AVERAGE	Driveway:	PAVED	Road:	GRAVEL/DIRT		
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI R	Tax Value	Notes
1F RES	1,500 ac	55,000	E	100	100	95	100	90 -- ROLLING	100	47,000	0	N	47,000
1F RES	5,840 ac	x 2,000	X	100				90 -- ROLLING	100	10,500	0	N	10,500
	7,340 ac									57,500			57,500



PICTURE

OWNER

CONNELLY, GARY G.
 CONNELLY, DOROTHY V.
 PO BOX 280
 GRANTHAM, NH 03753

TAXABLE DISTRICTS

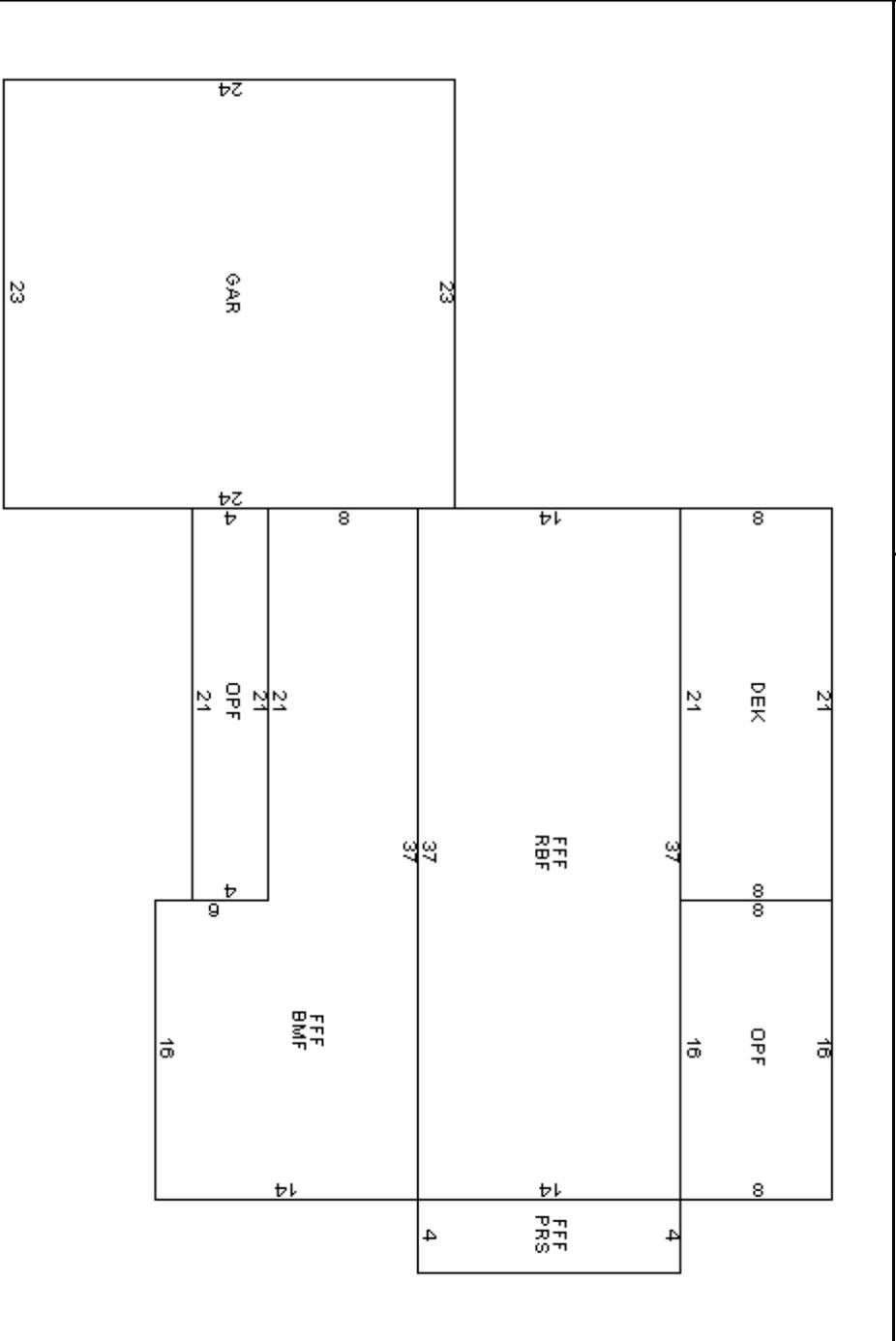
District Eastman Village Wa
Percentage % 100

BUILDING DETAILS

Model: 1.00 STORY FRAME RANCH
Roof: GABLE OR HIP/ASPHALT
Ext: AVERAGE
Int: DRYWALL
Floor: CARPET
Heat: GAS/EA NO DUCTS
Bedrooms: 3 **Baths:** 2.0 **Fixtures:** 6
Extra Kitchens: **Fireplaces:**
A/C: No **Generators:**
Quality: A1 AVG+10
Com. Wall:
Size Adj: 1.0365 **Base Rate:** RSA 87.00
Bldg. Rate: 1.0717
Sq. Foot Cost: \$ 93.24

PERMITS

Date	Permit ID	Permit Type	Notes



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
DEK	DECK/ENTRANCE	168	0.10	17
PRS	PIER	56	-0.05	-3
RBF	RAISED BSMNT	518	0.50	259
GAR	GARAGE	552	0.45	248
OPF	OPEN PORCH FIN	212	0.25	53
FFF	FST FLR FIN	966	1.00	966
BMF	BSMNT FINISHED	392	0.30	118
GLA:	966	2,864		1,658

2015 BASE YEAR BUILDING VALUATION

Market Cost New: \$ 154,592
Year Built: 1981
Condition For Age: GOOD **Physical:** 15 %
Functional:
Economic:
Temporary:
Total Depreciation: 15 %
Building Value: \$ 131,400

OWNER INFORMATION

ROGERS, BENJAMIN A.
 ROGERS, EMILY E.
 PO BOX 38
 SPRINGFIELD, NH 03746

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
11/19/2013	1900	727	Q1	180,000	FITZGERALD, MICHELLE &

LISTING HISTORY

11/05/14 MSVM
 07/15/09 GWH
 07/25/08 GWH
 07/17/07 GWH
 03/07/06 GHL
 05/05/05 DERL

NOTES

YELLOW; INT BEING RENOVATED; 2006 DECK ADDED; RENOVATION COMPLETE EXCEPT KITCHEN NEEDS FLOORING = UC 1%; 2009 KITCHEN AND DECK DONE, 16X28 RBU NOW RBF, 11/14; EST REAR 16' RBU HAS DIRT FLR;

EXTRA FEATURES VALUATION

Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes
BARN-2STY	576	24 x 24	88	18.00	60	5,474	
SHED-WOOD	160	16 x 10	160	7.00	100	1,792	YB 2008, INC 4X8 OPF
						7,300	

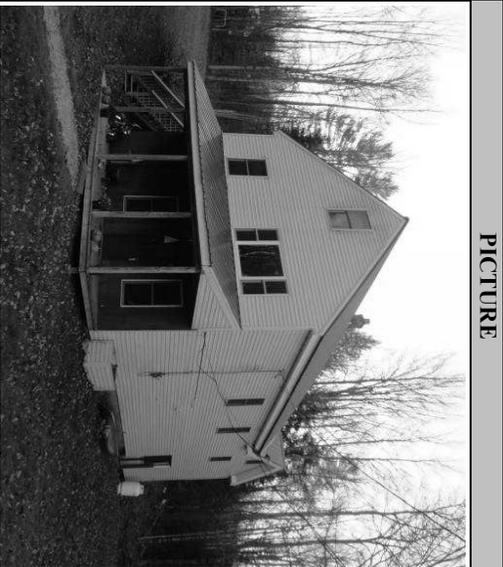
MUNICIPAL SOFTWARE BY AVITAR

SPRINGFIELD ASSESSING OFFICE

Year	Building	Features	Land
2013	\$ 164,900	\$ 7,500	\$ 49,800
			Parcel Total: \$ 222,200
2014	\$ 164,900	\$ 7,500	\$ 49,800
			Parcel Total: \$ 222,200
2015	\$ 142,800	\$ 7,300	\$ 47,200
			Parcel Total: \$ 197,300

LAND VALUATION

Zone:	RURAL RESIDENTIAL	Minimum Acreage:	1.50	Minimum Frontage:	200	Site:	AVERAGE	Driveway:	GRAVEL/DIRT	Road:	PAVED		
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R Tax Value	Notes
1F RES	1,500 ac	55,000	E	100	100	100	95	90 -- ROLLING	100	47,000	0	N	47,000
1F RES	0.100 ac	x 2,000	X	100	100	100	90 -- ROLLING	100	200	200	0	N	200
											1,600 ac	47,200	47,200



OWNER
ROGERS, BENJAMIN A.
 ROGERS, EMILY E.
 PO BOX 38
 SPRINGFIELD, NH 03746

TAXABLE DISTRICTS	
District	Percentage

BUILDING DETAILS

Model: 1.00 STORY FRAME RASD RANCH
 Roof: GABLE OR HIP/PREFAB METALS
 Ext: VINYL SIDING
 Int: DRYWALL
 Floor: HARD TILE/HARDWOOD
 Heat: OIL/HOT WATER
 Bedrooms: 3 Baths: 1.5 Fixtures:
 Extra Kitchens: Fireplaces:
 A/C: No Generators:
 Quality: A0 AVG
 Com. Wall:
 Size Adj: 0.9827 Base Rate: RSA 87.00
 Bldg. Rate: 0.9925
 Sq. Foot Cost: \$ 86.35

Date	Permit ID	Permit Type	Notes

ID	Description	Area	Adj.	Effect.
OPF	OPEN PORCH FIN	192	0.25	48
CTH	CATHEDRAL	520	0.10	52
FFF	FST FLR FIN	1288	1.00	1288
RBU	RAISED BSMNT	836	0.25	209
BMU	BSMNT	68	0.15	10
DEK	DECK/ENTRANCE	504	0.10	50
ATF	ATTIC FINISHED	768	0.25	192
RBF	RAISED BSMNT	384	0.50	192
GLA:	1,480	4,560		2,041

2015 BASE YEAR BUILDING VALUATION

Market Cost New:	\$ 176,240
Year Built:	1979
Condition For Age:	AVERAGE
Physical:	19 %
Functional:	
Economic:	
Temporary:	
Total Depreciation:	19 %
Building Value:	\$ 142,800

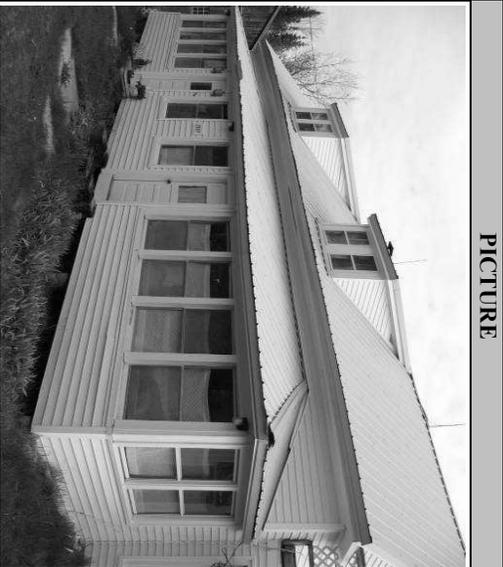
OWNER INFORMATION		SALES HISTORY			PRICE GRANTOR
MUNHOLLAND, LUKE E. MUNHOLLAND, ANNIIKA M. PO BOX 73		Date	Book	Page	Type
SPRINGFIELD, NH 03284		05/08/2013	1879	730	Q1
		261,000 GREENE, ROBERT C			

LISTING HISTORY	NOTES
04/09/15 GWH 11/05/14 MSVM VER SALE 04/17/14 GWH 04/20/13 GWH 08/03/11 GWH 07/25/08 GWH 09/19/05 CMHC 05/23/05 DLCM	CU @ BK1947, PGS 264 & 266; 2 DOORS ON FRNT OF EPF; H2O DAMAGE ON WALLS & CEILINGS; DIRT BMU; 2011 2 STEPS AND RAILING INSTALLED AT FRONT DOOR; 2013 LOT SIZE PER 12/18/2012 SURVEY; 2014 ALL BUT 3.38 ACRES ENROLLED IN CURRENT USE, 11/14; BLDG WALLS BOWING & ROOF COND = PHY DEP; 2015 ADDITIONAL 1.257 AC ENROLLED IN CU, LAND NICU=697 AC EXISTING HOME SITE AND 1.431 AC POTENTIAL FUTURE HOME SITE SET BACK FROM ROAD;

EXTRA FEATURES VALUATION		MUNICIPAL SOFTWARE BY AVITAR	
Feature Type	Units Length x Width Size Adj	Rate	Cond
BARN-1STY/LOFT	1,440 36 x 40	71 18.00	60
			Market Value Notes
			11,000

LAND VALUATION		PARCEL TOTAL TAXABLE VALUE	
Year	Building	Features	Land
2013	\$ 88,100	\$ 11,700	\$ 179,700
2014	\$ 88,100	\$ 11,700	\$ 58,716
2015	\$ 48,700	\$ 11,000	\$ 55,045
		Parcel Total:	\$ 114,745

Zone: RURAL RESIDENTIAL		Minimum Acreage: 1.50		Minimum Frontage: 200		Site: AVERAGE		Driveway: GRAVEL/DIRT		Road: PAVED		
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI R	Tax Value Notes
IF RES	0.697 ac	53,394	E	100	100	100	95	95 -- MILD	100	48,200	0 N	48,200 154.4X196.6
IF RES	1.431 ac	x 2,000	X	69				95 -- MILD	100	1,900	0 N	1,900 TOPO
UNMNGD PINE	800,000 ft	x 50	E	100				75	75	30,000	0 N	0 WET
UNMNGD HARDWD	1,200,000 ft	x 50	X	69				10	10	4,100	0 N	0 CL VI TOWN FARM EX
FARM LAND	0.700 ac	x 2,000	X	69				95 -- MILD	100	900	100 Y	238
UNMNGD OTHER	43,772 ac	x 2,000	X	69				95 -- MILD	100	57,400	85 Y	1,497
UNMNGD HARDWD	22,500 ac	x 2,000	X	69				90 -- ROLLING	100	27,900	85 Y	1,077
UNMNGD PINE	17,500 ac	x 2,000	X	69				90 -- ROLLING	100	21,700	85 Y	2,061
WETLANDS	5,000 ac	x 2,000	X	69				95 -- MILD	10	700	100 Y	72
										192,800		55,045



PICTURE

OWNER

MUNHOLLAND, LUKE E.
 MUNHOLLAND, ANNIKA M.
 PO BOX 73
 SPRINGFIELD, NH 03284

TAXABLE DISTRICTS

District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes

BUILDING DETAILS

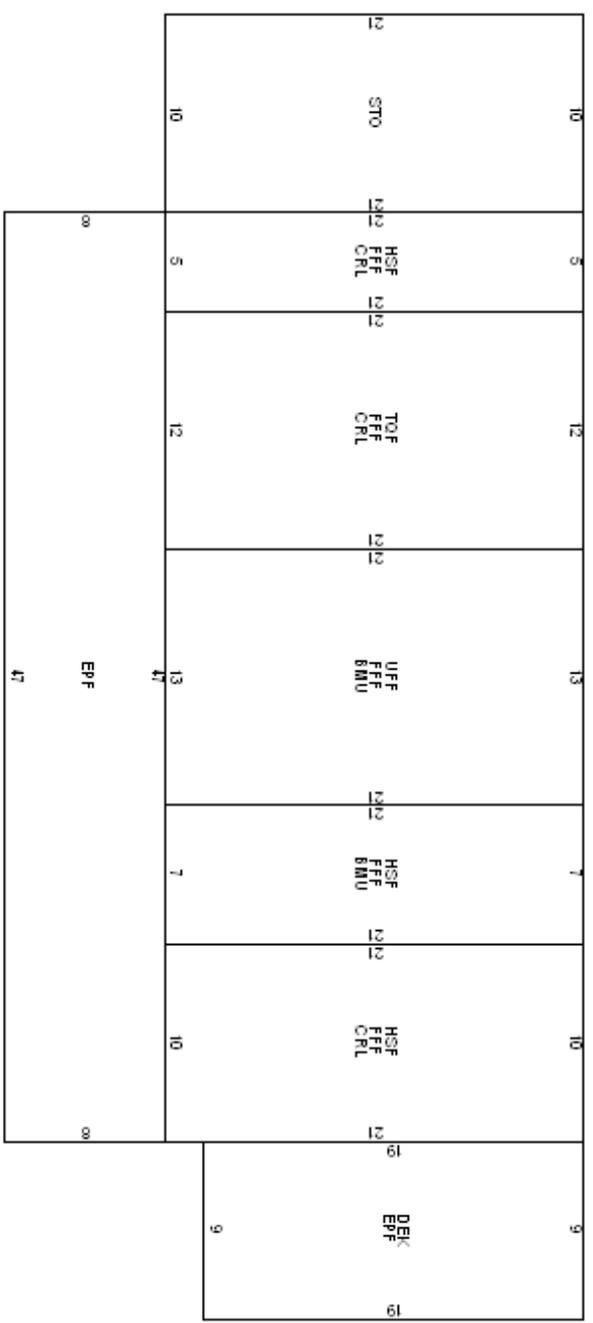
Model: 1.75 STORY FRAME CAPE
 Roof: GABLE OR HIP/PREFAB METALS
 Ext: VINYL SIDING
 Int: WALL BOARD
 Floor: LINOLEUM OR SIM/PINE/SOFT WD
 Heat: OIL/FA DUCTED
 Bedrooms: 3 Baths: 1.0 Fixtures:
 Extra Kitchens: Fireplaces:
 A/C: No Generators:
 Quality: A0 AVG
 Com. Wall:
 Size Adj: 0.9636 Base Rate: RSA 87.00
 Bldg. Rate: 0.8681
 Sq. Foot Cost: \$ 75.53

BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
FFF	FST FLR FIN	987	1.00	987
CRL	CRAWL SPACE	567	0.05	28
DEK	DECK/ENTRANCE	171	0.10	17
EPP	ENCLOSED	547	0.70	383
UFF	UPPER FLR FIN	273	1.00	273
BMU	BSMNT	420	0.15	63
HSF	1/2 STRY FIN	462	0.50	231
TQF	3/4 STRY FIN	252	0.75	189
STO	STORAGE AREA	210	0.25	53
GLA:	1,680	3,889		2,224

2015 BASE YEAR BUILDING VALUATION

Market Cost New: \$ 167,979
 Year Built: 1750
 Condition For Age: FAIR
 Physical: C-NOTES 61 %
 Functional: 10 %
 Economic:
 Temporary:
 Total Depreciation: 71 %
 Building Value: \$ 48,700



OWNER INFORMATION	SALES HISTORY			PRICE GRANTOR
TULLY, MICHAEL T. TULLY, JILLIAN K. PO BOX 1463 NEW LONDON, NH 03257	Date	Book	Page	Type
	07/02/2015	1947	902	Q1
	215,000 DONNELLY JR, ROBERT W			

LISTING HISTORY	NOTES
06/15/15 ADCL 05/06/15 JDVM 07/10/09 GWH 09/13/05 CMHN 08/01/05 CMCL 05/11/05 DLRM	NATURAL; 5/15 NOH; 6/15 10X10 IS FFF =NO DOOR ACC; EXT IS 1/4 LOG=AVG; CORR CTH & UFF; INT/EXT GOOD; 7/15 SALE INCL \$7K CONSESSIONS PER MLS;

EXTRA FEATURES VALUATION							MUNICIPAL SOFTWARE BY AVITAR		
Feature Type	Units	Length	Width	Size Adj	Rate	Cond	Market Value	Notes	
SHED-WOOD	272	17	x 16	119	7.00	100	2,266		
							2,300		

LAND VALUATION										
Zone: RURAL RESIDENTIAL					Minimum Acreage: 1.50	Minimum Frontage: 200		Site: AVERAGE Driveway: GRAVEL/DIRT Road: PAVED		
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem
IF RES	1,500 ac	55,000	E	100	100	100	95	95 -- MILD	100	49,600
IF RES	1,940 ac	x 2,000	X	100				90 -- ROLLING	100	3,500
	3,440 ac									53,100

PARCEL TOTAL TAXABLE VALUE			
Year	Building	Features	Land
2013	\$ 153,900	\$ 2,600	\$ 53,300
	Parcel Total: \$ 209,800		
2014	\$ 153,900	\$ 2,600	\$ 53,300
	Parcel Total: \$ 209,800		
2015	\$ 155,100	\$ 2,300	\$ 53,100
	Parcel Total: \$ 210,500		



OWNER TULLY, MICHAEL T.
TULLY, JILLIAN K.
PO BOX 1463
NEW LONDON, NH 03257

TAXABLE DISTRICTS

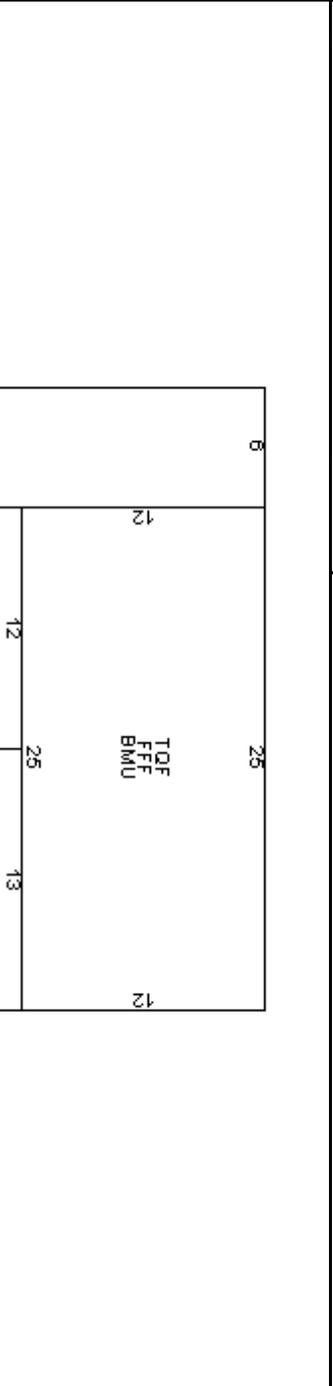
District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes

BUILDING DETAILS

Model: 1.75 STORY FRAME LOG HOME
 Roof: GABLE OR HIP/PREFAB METALS
 Ext: AVERAGE
 Int: WOOD OR LOG
 Floor: PINE/SOFT WD
 Heat: GAS/HOT WATER
 Bedrooms: 3 Baths: 1.0 Fixtures: 3
 Extra Kitchens: Fireplaces:
 A/C: No Generators:
 Quality: A2 AVG+20
 Com. Wall:
 Size Adj: 1.0493 Base Rate: RSA 87.00
 Bldg. Rate: 1.2341
 Sq. Foot Cost: \$ 107.37



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj. Effect.
CRL	CRAWL SPACE	100	0.05
UFF	UPPER FLR FIN	260	1.00
OPF	OPEN PORCH FIN	192	0.25
TQF	3/4 STRY FIN	300	0.75
FFF	FST FLR FIN	900	1.00
BMU	BSMNT	800	0.15
CTH	CATHEDRAL	240	0.10
VLT	VAULTED	100	0.05
GLA:	1,385	2,892	1,587

2015 BASE YEAR BUILDING VALUATION

Market Cost New:	\$ 170,396
Year Built:	2002
Condition For Age:	GOOD
Physical:	9 %
Functional:	
Economic:	
Temporary:	
Total Depreciation:	9 %
Building Value:	\$ 155,100

OWNER INFORMATION

FRYE, ROBERT J.
 FRYE, DONNA M.
 102 HUMMINGBIRD WAY
 SEWELL, NJ 08080

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
06/26/2014	1914	498	Q1	314,000	WRIGHT, D & HIGGINSON,
02/21/2007	1627	695	U138		WRIGHT & HIGGINSON

NOTES

2 BEDROOMS & 1 BTH IN BSMNT; 11/14; VU'D FFF & TOF OVER GAR ONLY;
 5-1-1; UFF=2-2-2; 1 EA 4 FIX BTH; HDWD/FORMICA KIT;
 LCRL

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	

MUNICIPAL SOFTWARE BY AVITAR

SPRINGFIELD ASSESSING OFFICE

Year	Building	Features	Land
2013	\$ 259,100	\$ 3,000	\$ 56,800
		Parcel Total: \$ 318,900	
2014	\$ 259,100	\$ 3,000	\$ 56,800
		Parcel Total: \$ 318,900	
2015	\$ 260,500	\$ 3,000	\$ 54,000
		Parcel Total: \$ 317,500	

LAND VALUATION

Zone:	RURAL RESIDENTIAL	Minimum Acreage:	1.50	Minimum Frontage:	200	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	1,500 ac	55,000	E	100	100	95	95	-- MILD	100	47,200	0	N	47,200	
1F RES	3,790 ac	x 2,000	X	100				90 -- ROLLING	100	6,800	0	N	6,800	
	5,290 ac									54,000			54,000	



PICTURE

OWNER

FRYE, ROBERT J.
 FRYE, DONNA M.
 102 HUMMINGBIRD WAY
 SEWELL, NJ 08080

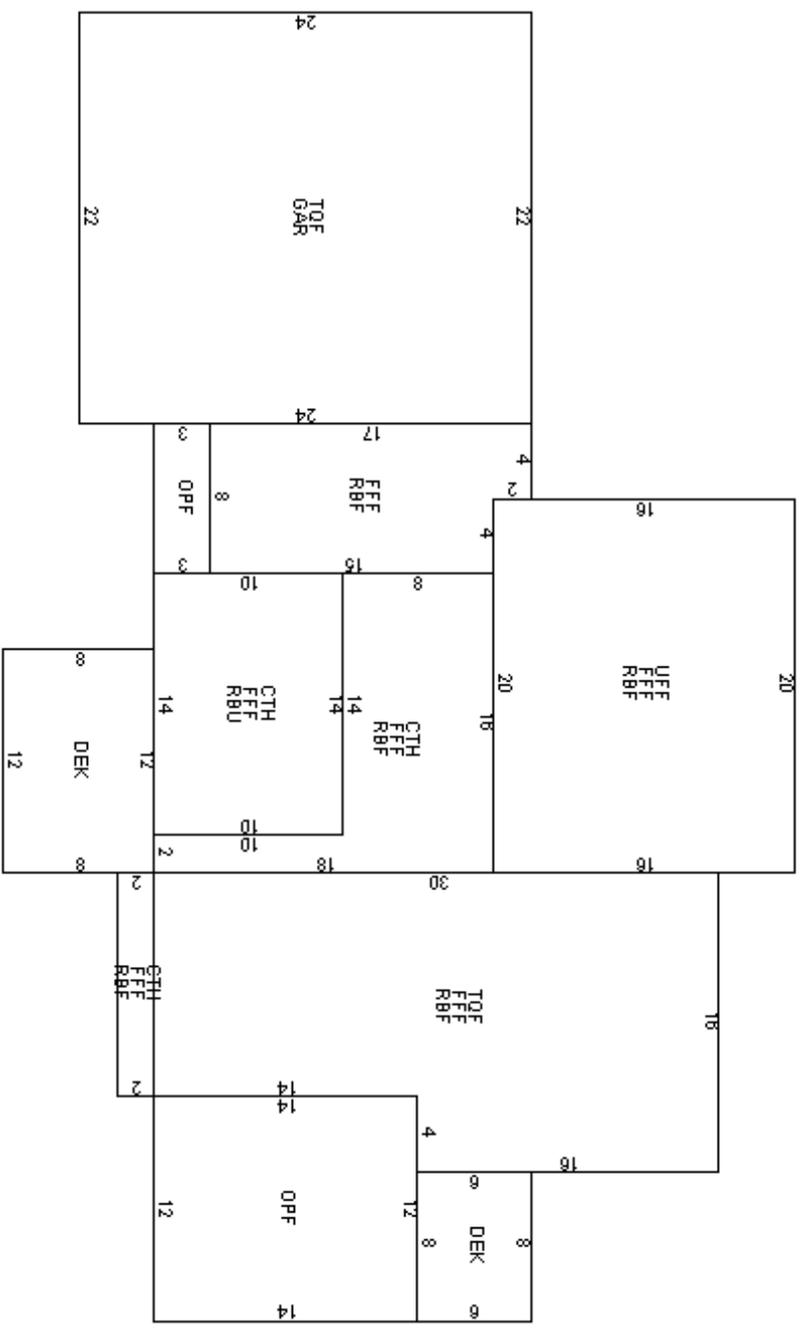
TAXABLE DISTRICTS

District	Percentage
Eastman Village Wa	% 100

BUILDING DETAILS

Model: 1.75 STORY FRAME CONTEMP
 Roof: GABLE OR HIP/ASPHALT
 Ext: CLAP BOARD
 Int: DRYWALL
 Floor: CARPET/HARDWOOD
 Heat: OIL/HOT WATER
 Bedrooms: 5 Baths: 4.0 Fixtures:
 Extra Kitchens: Fireplaces:
 A/C: No Generators:
 Quality: A2 AVG+20
 Com. Wall:
 Size Adj: 0.9029 Base Rate: RSA 87.00
 Bldg. Rate: 1.0834
 Sq. Foot Cost: \$ 94.25

Date	Permit ID	Permit Type	Notes
PERMITS			



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
TOF	3/4 STRY FIN	952	0.75	714
GAR	GARAGE	528	0.45	238
FFF	FST FLR FIN	1184	1.00	1184
RBF	RAISED BSMNT	1044	0.50	522
OPF	OPEN PORCH FIN	192	0.25	48
CTH	CATHEDRAL	312	0.10	31
RBU	RAISED BSMNT	140	0.25	35
DEK	DECK/ENTRANCE	144	0.10	14
UFF	UPPER FLR FIN	320	1.00	320
GLA:		2,218		3,106

2015 BASE YEAR BUILDING VALUATION

Market Cost New: \$ 292,741
 Year Built: 1995
 Condition For Age: GOOD 11 %
 Physical:
 Functional:
 Economic:
 Temporary:
 Total Depreciation: 11 %
 Building Value: \$ 260,500

OWNER INFORMATION	SALES HISTORY			PRICE GRANTOR
STONE, TIMOTHY W. STONE, SHANNAH E.B. 2513 ROUTE 4A SPRINGFIELD, NH 03284-0082	Date	Book	Page	Type
	10/01/2014	1926	0067	Q1
				188,600 BERKELEY, STEVEN

LISTING HISTORY	NOTES
02/25/15 GWH 12/11/14 MSVL 10/06/14 GWH 02/25/14 GWH 08/07/13 GWH 08/21/12 GWH 08/03/11 GWH 03/04/10 GHL	2008 SUBD 4/19/07, HOUSE & OBS PREVIOUSLY ON 42-033-290, CONTIGUOUS W 42-33-290 FOR CLU; 2010 7-2-1.75, PINE/BUTCHER BLOCK, GRAVITY HEAT TO HSF & DIRT BMU = FD, 12X15 FFF NEEDS FLR, EPF NEEDS FLR & TRIM, EXT NEEDS PAINT & 16' OF SIDING, OPF NEEDS SIDING; 2014 EXT CLAPBOARD SIDING & PAINT DONE, FIGURE 12X15 FFF NEEDS FLOORING & EPF NEEDS FLOORING & TRIM; 2015 FIGURE HOUSE COMPLETE, RUN-IN SHED ADDED, 5.26 AC OUT OF CU DUE TO 10/2014 SALE; 12/14; HS MEAS 12';

Feature Type	Units	Length	Width	Size	Adj	Rate	Cond	Market Value	Notes
BARN-1STY/LOFT/BSMT	1,332	36	x	37	72	21.00	50	10,070	
SHED-WOOD	240	20	x	12	127	7.00	50	1,067	
HEARTH	1				100	1,500.00	100	1,500	BRICK
SHED-EQUIPMENT	256	16	x	16	123	6.00	90	1,700	2014/DIRT FLR/RUN-IN
									14,300

EXTRA FEATURES VALUATION				MUNICIPAL SOFTWARE BY AVITAR			
SPRINGFIELD ASSESSING OFFICE							
Year	Building	Features	Land	PARCEL TOTAL TAXABLE VALUE			
2013	\$ 102,200	\$ 11,800	\$ 54,462	Parcel Total: \$ 168,462			
2014	\$ 110,500	\$ 11,800	\$ 54,448	Parcel Total: \$ 176,748			
2015	\$ 112,000	\$ 14,300	\$ 60,300	Parcel Total: \$ 186,600			

LAND VALUATION

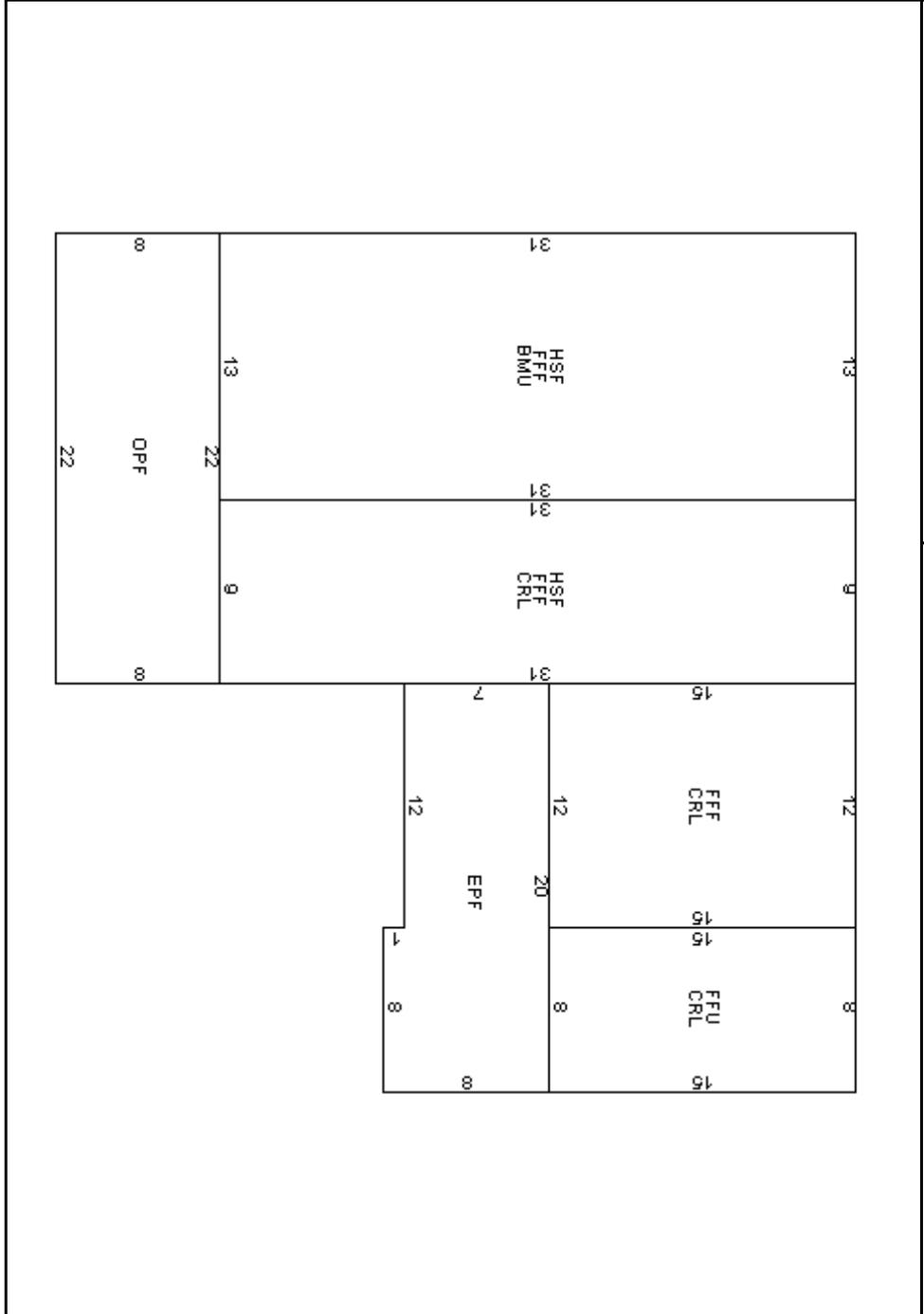
Zone:	RURAL RESIDENTIAL	Minimum Acreage:	1.50	Minimum Frontage:	200	Site:	VERY GOOD	Driveway:	GRAVEL/DIRT	Road:	PAVED			
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
1F RES	1,500 ac	55,000	E	100	110	100	95	90 --	ROLLING	100	51,700	0	N	51,700 POND
1F RES	4,760 ac	x 2,000	X	100				90 --	ROLLING	100	8,600	0	N	8,600
												60,300	60,300	

LAND VALUATION													
SPRINGFIELD ASSESSING OFFICE													
Year	Building	Features	Land	PARCEL TOTAL TAXABLE VALUE									
2013	\$ 102,200	\$ 11,800	\$ 54,462	Parcel Total: \$ 168,462									
2014	\$ 110,500	\$ 11,800	\$ 54,448	Parcel Total: \$ 176,748									
2015	\$ 112,000	\$ 14,300	\$ 60,300	Parcel Total: \$ 186,600									



OWNER		TAXABLE DISTRICTS	
STONE, TIMOTHY W. STONE, SHANNAH E.B. 2513 ROUTE 4A SPRINGFIELD, NH 03284-0082		District	Percentage
PERMITS Date Permit ID Permit Type Notes			

BUILDING DETAILS	
Model: 1.50 STORY FRAME CAPE	Roof: GABLE OR HIP/ASPHALT
Ext: CLAP BOARD/WOOD SHINGLE	Int: DRYWALL
Floor: PINE/SOFT WD	Heat: OIL/HOT WATER
Bedrooms: 2	Baths: 2.0
Extra Kitchens:	Fixtures: 6
A/C: No	Fireplaces:
Quality: A1 AVG+10	Generators:
Com. Wall:	
Size Adj: 1.0667	Base Rate: RSA 87.00
	Bldg. Rate: 1.1147
	Sq. Foot Cost: \$ 96.98



BUILDING SUB AREA DETAILS		
ID	Description	Area Adj. Effect.
OPF	OPEN PORCH FIN	176 0.25 44
HSF	1/2 STRY FIN	682 0.50 341
FFF	FST FLR FIN	862 1.00 862
BMU	BSMNT	403 0.15 60
CRL	CRAWL SPACE	579 0.05 29
FFU	FST FLR UNFIN	120 0.50 60
EPF	ENCLOSED	148 0.70 104
GLA: 1,203		2,970 1,500

2015 BASE YEAR BUILDING VALUATION	
Market Cost New:	\$ 145,470
Year Built:	1890
Condition For Age:	VERY GOOD 21 %
Physical:	
Functional:	CNOTES 2 %
Economic:	
Temporary:	
Total Depreciation:	23 %
Building Value:	\$ 112,000

OWNER INFORMATION		SALES HISTORY			PRICE GRANTOR	
HOLMES, RONALD E. HOLMES, TRACY A. 2156 BOG RD ENFIELD, NH 03748		Date	Book	Page	Type	Price Grantor
		10/25/2013	1898	736	Q1	199,000 MILLS, GRETA & ERNEST

LISTING HISTORY		NOTES	
07/20/15	GW H YB/RBU AREA	NATURAL; WALKOUT BSMNT; 11/14; N.O.H.; INT INFO EST PER MLS =	
11/05/14	MSVM VER SALE	OAK/GRANITE KIT; CORR DECK TO PATIO;	
02/23/11	GW H		
05/12/05	DLRM		

EXTRA FEATURES VALUATION										MUNICIPAL SOFTWARE BY AVITAR		
Feature Type	Units	Length	Width	Size Adj	Rate	Cond	Market Value	Notes				
SHED-WOOD	96	8 x 12		227	7.00	45	686		SPRINGFIELD ASSESSING OFFICE			
GARAGE-1 STY	576	24 x 24		88	22.00	90	10,036	YB 2010/T1-11				
							10,700					

LAND VALUATION										PARCEL TOTAL TAXABLE VALUE		
Year	Building	Features	Land									
2013	\$ 164,600	\$ 11,900	\$ 62,500	Parcel Total: \$ 239,000								
2014	\$ 164,600	\$ 11,900	\$ 62,500	Parcel Total: \$ 239,000								
2015	\$ 162,900	\$ 10,700	\$ 54,400	Parcel Total: \$ 228,000								

Zone: RURAL RESIDENTIAL										Site: AVERAGE				
Land Type	Minimum Acreage:	1.50	Minimum Frontage:	200	Site:	Driveway:	GRAVEL/DIRT	Road:	PAVED					
Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes	
1F RES	1.500 ac	55,000	E	100	100	100	95	90 -- ROLLING	100	47,000	0	N	47,000	
1F RES	2.860 ac	x 2,000	X	100			85 -- MODERATE	100	4,900	0	N	4,900		
1F RES	200,000 ft	x 50	E	100				25	2,500	0	N	2,500	TOPO/CTD	
										4.360 ac			54,400	



PICTURE

OWNER
HOLMES, RONALD E.
 HOLMES, TRACY A.
 2156 BOG RD
 ENFIELD, NH 03748

OWNER

TAXABLE DISTRICTS

District	Percentage

BUILDING DETAILS

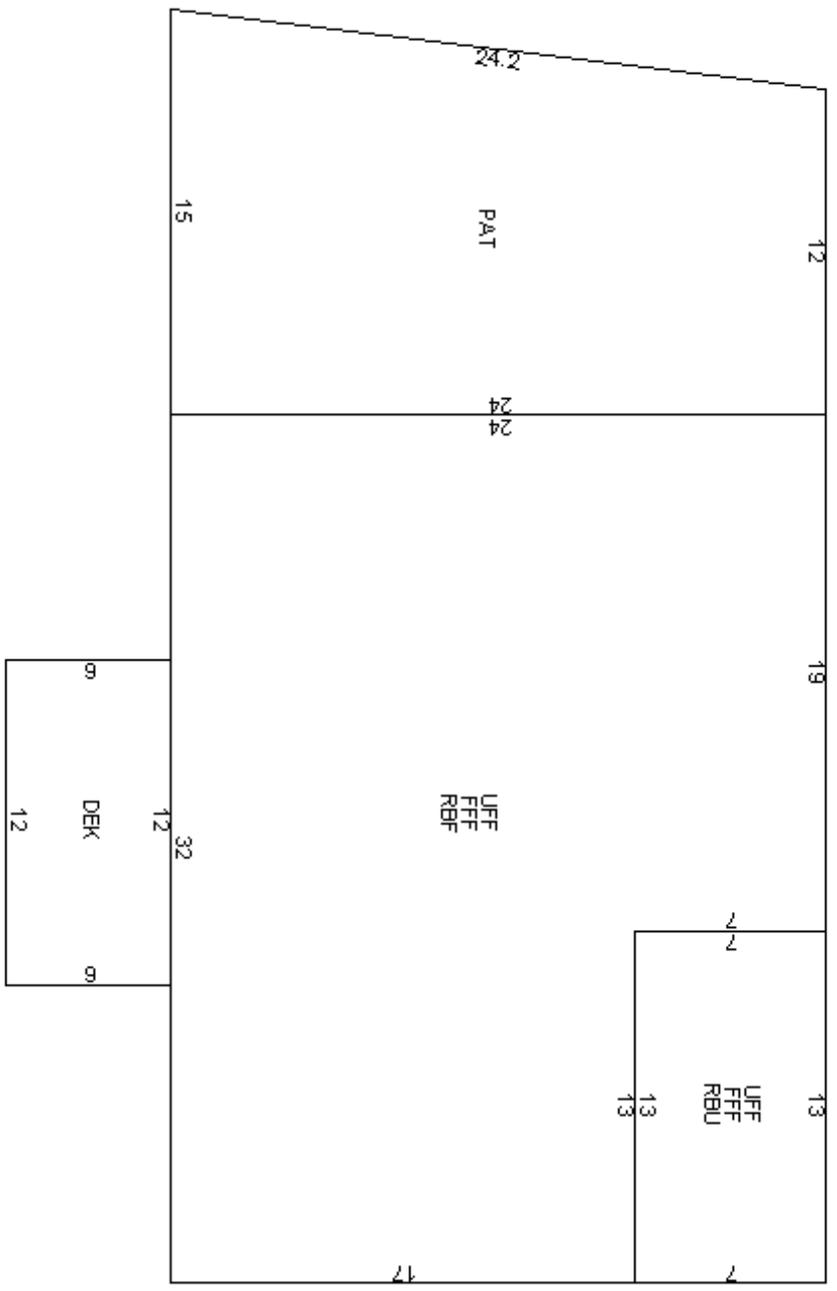
Model: 2.00 STORY FRAME LOG HOME
 Roof: GAMBREL/PREFAB METALS
 Ext: LOGS/BOARD/BATTEN
 Int: WOOD OR LOG
 Floor: HARD TILE/HARDWOOD
 Heat: OIL/RAD WATER
 Bedrooms: 3 Baths: 2.5 Fixtures:
 Extra Kitchens: Fireplaces:
 A/C: No Generators:
 Quality: A1 AVG+10
 Com. Wall:
 Size Adj: 0.9952 Base Rate: RSA 87.00
 Bldg. Rate: 1.1372
 Sq. Foot Cost: \$ 98.94

BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
UFF	UPPER FLR FIN	768	1.00	768
FFF	FST FLR FIN	768	1.00	768
RBF	RAISED BSMNT	677	0.50	339
PAT	PATIO	324	0.10	32
DEK	DECK/ENTRANCE	72	0.10	7
RBU	RAISED BSMNT	91	0.25	23
GLA:	1,536	2,700		1,937

2015 BASE YEAR BUILDING VALUATION

Market Cost New: \$ 191,647
 Year Built: 1999
 Condition For Age: AVERAGE 13 %
 Physical: WH 2 %
 Functional: WH 2 %
 Economic: WH 2 %
 Temporary: WH 2 %
 Total Depreciation: 15 %
 Building Value: \$ 162,900



OWNER INFORMATION

TRUSSELL, TRAVIS L.
 BROWN, KATHERINE ELIZABETH
 268 SHAD HILL ROAD
 SPRINGFIELD, NH 03284

SALES HISTORY

Date	Book	Page	Type	Price Grantor
04/10/2015	1940	125	Q1	120,000 ROBERTS, SEAN E
04/03/2015	1939	510	U138	1 ROBERTS, DEBORAH &
07/31/2009	1739	919	U138	ROBERTS, DEBORAH M.
07/31/2009	1739	898	U137	81,300 DEPARTMENT OF VETERAN
05/13/2008	1688	140	U151	46,700 NATIONAL CITY REAL EST

NOTES

05/01/15 JDVM
 09/28/10 KCHC
 09/28/10 GHML
 07/17/07 GWH
 03/22/06 GWH
 05/23/05 DLGM
 04/14/05 DLRM

BEIGE, FLEETWOOD; 2007 LC 12X16 STABLE ADDED, 9/10 VLT CEILINGS, OAK/FORMICA KITCH, 5-3-2 (3+5 FIX BTH); DNP 3X6 OIL TANK ENCLOSURE ATT TO MH; 5/15 NOH, OPU TO OPE, ADJ COND OF STABLE/SOME CRACKED SKIRTING ON MH & EST NEEDS NEW ROOF; CK 16 FOR NEW DECK; 7/15; EST INT INFO PER MLS INCL BAMBOO FLRS;

EXTRA FEATURES VALUATION

Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes
SHED-WOOD	144	12 x 12	171	7.00	80	1,379	
LEAN-TO	84	12 x 7	250	4.00	80	672	
STABLES	192	16 x 12	143	18.00	20	988	
						3,000	

MUNICIPAL SOFTWARE BY AVITAR

SPRINGFIELD ASSESSING OFFICE

Year	Building	Features	Land
2013	\$ 34,100	\$ 4,200	\$ 54,900
			Parcel Total: \$ 93,200
2014	\$ 34,100	\$ 4,200	\$ 54,900
			Parcel Total: \$ 93,200
2015	\$ 36,600	\$ 3,000	\$ 52,200
			Parcel Total: \$ 91,800

LAND VALUATION

Zone: RURAL RESIDENTIAL Minimum Acreage: 1.50 Minimum Frontage: 200 Site: AVERAGE Driveway: GRAVEL/DIRT Road: PAVED

Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes	
1F RES	1,500 ac	55,000	D	90	100	100	95	95 -- MILD	100	44,700	0	N	44,700		
1F RES	4,140 ac	x 2,000	X	100				90 -- ROLLING	100	7,500	0	N	7,500		
											5,640 ac			52,200	



PICTURE

OWNER
TRUSSELL, TRAVIS L.
 BROWN, KATHERINE ELIZABETH
 268 SHAD HILL ROAD
 SPRINGFIELD, NH 03284

TAXABLE DISTRICTS

District	Percentage

PERMITS

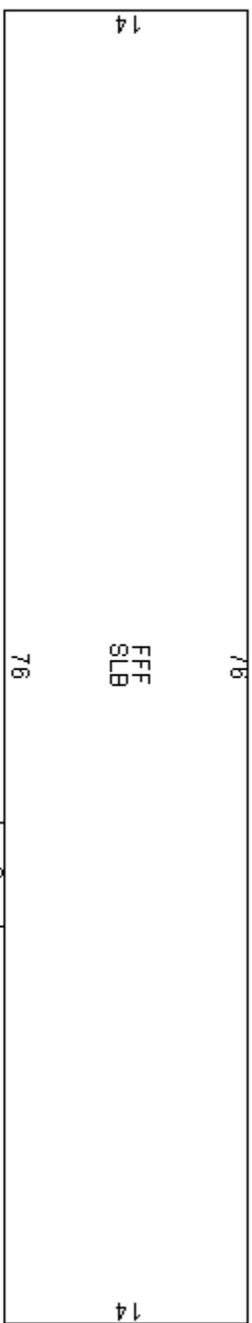
Date	Permit ID	Permit Type	Notes

BUILDING DETAILS

Model: **1.00 STORY FRAME MH**
 Roof: **GABLE OR HIP/ASPHALT**
 Ext: **VINYL SIDING**
 Int: **WALL BOARD**
 Floor: **HARDWOOD**
 Heat: **OIL/FA DUCTED**
 Bedrooms: **3** Baths: **2.0** Fixtures: **8**
 Extra Kitchens: Fireplaces:
 A/C: **No** Generators:
 Quality: **A1 AVG+10**
 Com. Wall:
 Size Adj: **0.9832** Base Rate: **MHS 43.00**
 Bldg. Rate: **1.0058**
 Sq. Foot Cost: **\$ 43.25**

BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
FFF	FST FLR FIN	1064	1.00	1064
SLB	SLB	1064	0.00	0
OPF	OPEN PORCH FIN	30	0.25	8
GLA:	1,064	2,158		1,072



2015 BASE YEAR BUILDING VALUATION

Market Cost New: **\$ 46,364**
 Year Built: **2001**
 Condition For Age: **GOOD** **21 %**
 Physical:
 Functional:
 Economic:
 Temporary:
 Total Depreciation: **21 %**
 Building Value: **\$ 36,600**

OWNER INFORMATION		SALES HISTORY			PRICE GRANTOR	
STANFORD, GEOFFREY C.		Date	Book	Page	Type	Price Grantor
2725 ROUTE 4A		11/18/2014	1930	105	Q1	154,900 FADDEN, ROBERT G
SPRINGFIELD, NH 03284						

LISTING HISTORY	NOTES
12/11/14 MSVM VER SALE 07/17/07 GWH 08/03/05 DLLL 05/23/05 DLGM 04/13/05 DLRM	WALKOUT BSMT; BMF=FINISHED CEILING & WALLS, SMALL HEATING UNIT; 1 BTH & SMALL KITCHENETTE; 2007 RE-ROOFED TO SS METAL; 12/14; NO.H.; EXT = AVE;

EXTRA FEATURES VALUATION										MUNICIPAL SOFTWARE BY AVITAR		
Feature Type	Units	Length	Width	Size	Adj	Rate	Cond	Market Value	Notes	SPRINGFIELD ASSESSING OFFICE		
SHED-WOOD	192	12 x 16			143	7.00	60	1,153		PARCEL TOTAL TAXABLE VALUE		
LEAN-TO	60	6 x 10			327	4.00	40	314				
									1,500			

LAND VALUATION										PARCEL TOTAL TAXABLE VALUE		
Year	Building	Features	Land									
2013	\$ 94,100	\$ 1,600	\$ 49,900	Parcel Total: \$ 145,600								
2014	\$ 94,100	\$ 1,600	\$ 49,900	Parcel Total: \$ 145,600								
2015	\$ 92,800	\$ 1,500	\$ 47,300	Parcel Total: \$ 141,600								

Zone: RURAL RESIDENTIAL										Site: AVERAGE			
Land Type	Minimum Acreage:	1.50	Minimum Frontage:	200						Driveway:	GRAVEL/DIRT	Road:	PAVED
Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
1F RES	1.500 ac	55,000	E	100	100	100	95	90 -- ROLLING	100	47,000	0	N	47,000
1F RES	0.140 ac	x 2,000	X	100			90 -- ROLLING	100	300	0	N	300	
										47,300			
										1,640 ac			
										47,300			



PICTURE

OWNER

STANFORD, GEOFFREY C.
 2725 ROUTE 4A
 SPRINGFIELD, NH 03284

TAXABLE DISTRICTS

District Percentage

PERMITS

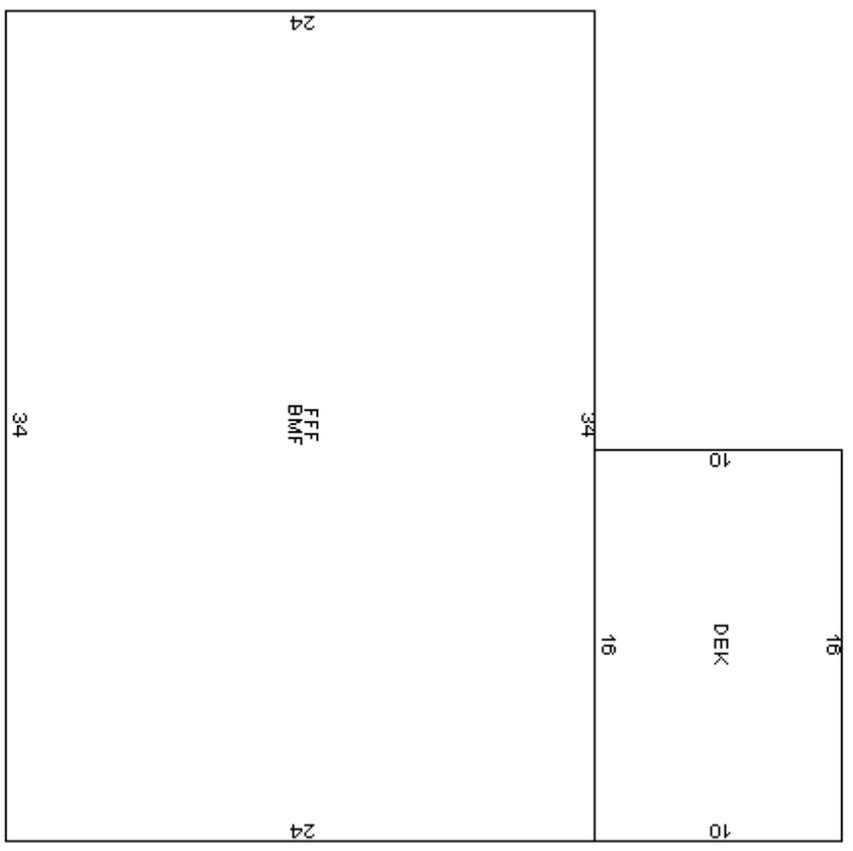
Date	Permit ID	Permit Type	Notes

BUILDING DETAILS

Model: 1.00 STORY FRAME RANCH
 Roof: GABLE OR HIP/STANDING SEAM
 Ext: VINYL SIDING
 Int: DRYWALL
 Floor: CARPET/LINOLEUM OR SIM
 Heat: GAS/EA DUCTED
 Bedrooms: 2 Baths: 2.0 Fixtures: 6
 Extra Kitchens: Fireplaces:
 A/C: No Generators:
 Quality: A0 AVG
 Com. Wall:
 Size Adj: 1.1910 Base Rate: RSA 87.00
 Bldg. Rate: 1.1791
 Sq. Foot Cost: \$ 102.58

BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
DEK	DECK/ENTRANCE	160	0.10	16
FFF	FST FLR FIN	816	1.00	816
BMF	BSMNT FINISHED	816	0.30	245
GLA:	816	1,792		1,077



2015 BASE YEAR BUILDING VALUATION

Market Cost New: \$ 110,479
 Year Built: 1989
 Condition For Age: AVERAGE 16 %
 Physical:
 Functional:
 Economic:
 Temporary:
 Total Depreciation: 16 %
 Building Value: \$ 92,800

SECTION 9

C. FINAL VALUATION COST TABLES

Land Pricing Zones

Zone 01		
Description: RURAL RESIDENTIAL	\$ 2,000 @	0.010 ac
Lot Size: 1.50	\$ 25,000 @	0.100 ac
Frontage: 200	\$ 40,000 @	0.250 ac
Lot Price: \$ 55,000	\$ 53,000 @	0.500 ac
Excess Acreage: \$ 2,000	\$ 53,500 @	0.750 ac
Excess Frontage: \$ 50	\$ 54,000 @	1.000 ac
Water Frontage: \$ 100,000	\$ 54,500 @	1.250 ac
View: \$ 80,000	\$ 55,000 @	1.500 ac

Zone 02		
Description: FOREST CONSERVATION	\$ 2,000 @	0.010 ac
Lot Size: 50.00	\$ 25,000 @	0.100 ac
Frontage: 400	\$ 40,000 @	0.250 ac
Lot Price: \$ 132,000	\$ 53,000 @	0.500 ac
Excess Acreage: \$ 2,000	\$ 53,500 @	0.750 ac
Excess Frontage: \$ 50	\$ 54,000 @	1.000 ac
Water Frontage: \$ 100,000	\$ 54,500 @	1.250 ac
View: \$ 80,000	\$ 55,000 @	1.500 ac
	\$ 132,000 @	50.000 ac

Zone 03		
Description: KOLELEMOOK RUR RES	\$ 2,000 @	0.010 ac
Lot Size: 1.50	\$ 25,000 @	0.100 ac
Frontage: 200	\$ 40,000 @	0.250 ac
Lot Price: \$ 55,000	\$ 53,000 @	0.500 ac
Excess Acreage: \$ 2,000	\$ 53,500 @	0.750 ac
Excess Frontage: \$ 50	\$ 54,000 @	1.000 ac
Water Frontage: \$ 120,000	\$ 54,500 @	1.250 ac
View: \$ 80,000	\$ 55,000 @	1.500 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	EX ACTIVITY TAX AREA
EX-M	EXEMPT-MUNIC
EX-P	EXEMPT-PILT
EX-S	EXEMPT-STATE
R1	1F RES
R1A	1F RES WTR ACS
R1W	1F RES WTRFRNT
R2	2F RES
R2A	2F RES WTR ACS
R2W	2F RES WTRFRNT
R3	3F RES
R3A	3F RES WTR ACS
R3W	3F RES WTRFRNT
R4	4F RES
R4A	4F RES WTR ACS
R4W	4F RES WTRFRNT
UTL	UTILITY-OTHER
UTLE	UTILITY-ELEC
UTLG	UTILITY-GAS
UTLW	UTILITY-WATER

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

Site Modifiers		
Code	Description	Factor
A	AVERAGE	100
B	BEST	120
C	UND CLEAR	95
E	EXCELLENT	115
F	FAIR	95
G	GOOD	105
N	NATURAL	90
P	POOR	90
U	UNDEVELOPED	90
Y	VERY GOOD	110

Topography Modifiers		
Code	Description	Factor
F	SEVERE	65
L	LEVEL	100
M	MILD	95
MO	MODERATE	85
R	ROLLING	90
S	STEEP	80
Y	VERY STEEP	75

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

Driveway Modifiers		
Code	Description	Factor
G	GRAVEL/DIRT	95
K	UND	90
L	NAT/GRASS	95
P	PAVED	100

Current Use Codes			
Code	Description	Min. Value	Max. Value
CUDE	DISCRETNRY	\$ 0.00	\$ 0.00
CUFL	FARM LAND	\$ 25.00	\$ 425.00
CUMH	MNGD HARDWD	\$ 25.00	\$ 38.00
CUMO	MNGD OTHER	\$ 18.00	\$ 27.00
CUMW	MNGD PINE	\$ 62.00	\$ 93.00
CUUH	UNMNGD HARDWD	\$ 42.00	\$ 63.00
CUUL	UNPRODUCTIVE	\$ 18.00	\$ 18.00
CUUO	UNMNGD OTHER	\$ 30.00	\$ 45.00
CUUW	UNMNGD PINE	\$ 103.00	\$ 155.00
CUWL	WETLANDS	\$ 18.00	\$ 18.00

View Subjects		
Code	Description	Factor
HLS	HILLS	25
LHL	LAKES & HILLS	50
LMT	LAKES & MOUNTAINS	100
LAK	LAKES/PONDS	75
MTS	MOUNTAINS	100
PST	PASTORAL	25
STR	STREAMS/RIVERS	25

View Widths		
Code	Description	Factor
AVE	AVERAGE	80
NAR	NARROW	50
PAN	PANORAMIC	200
TUN	TUNNEL	30
WID	WIDE	120

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	60
DST	DISTANT	80
EXT	EXTREME DISTANT	100

Springfield
Land Area Size Adjustment Factors

Acres	Adj.								
10	95.00	51	80.00	92	68.00	133	60.00	174	53.00
11	95.00	52	79.00	93	68.00	134	60.00	175	53.00
12	94.00	53	79.00	94	68.00	135	60.00	176	53.00
13	94.00	54	79.00	95	68.00	136	60.00	177	53.00
14	93.00	55	78.00	96	68.00	137	59.00	178	53.00
15	93.00	56	78.00	97	67.00	138	59.00	179	53.00
16	93.00	57	78.00	98	67.00	139	59.00	180	53.00
17	92.00	58	78.00	99	67.00	140	59.00	181	52.00
18	92.00	59	77.00	100	67.00	141	59.00	182	52.00
19	91.00	60	77.00	101	66.00	142	58.00	183	52.00
20	91.00	61	77.00	102	66.00	143	58.00	184	52.00
21	90.00	62	76.00	103	66.00	144	58.00	185	52.00
22	90.00	63	76.00	104	66.00	145	58.00	186	52.00
23	90.00	64	76.00	105	66.00	146	58.00	187	52.00
24	89.00	65	75.00	106	65.00	147	58.00	188	52.00
25	89.00	66	75.00	107	65.00	148	57.00	189	51.00
26	88.00	67	75.00	108	65.00	149	57.00	190	51.00
27	88.00	68	75.00	109	65.00	150	57.00	191	51.00
28	88.00	69	74.00	110	65.00	151	57.00	192	51.00
29	87.00	70	74.00	111	64.00	152	57.00	193	51.00
30	87.00	71	74.00	112	64.00	153	57.00	194	51.00
31	87.00	72	74.00	113	64.00	154	56.00	195	51.00
32	86.00	73	73.00	114	64.00	155	56.00	196	51.00
33	86.00	74	73.00	115	63.00	156	56.00	197	50.00
34	85.00	75	73.00	116	63.00	157	56.00	198	50.00
35	85.00	76	72.00	117	63.00	158	56.00	199	50.00
36	85.00	77	72.00	118	63.00	159	56.00	200	50.00
37	84.00	78	72.00	119	63.00	160	56.00		
38	84.00	79	72.00	120	63.00	161	55.00		
39	84.00	80	71.00	121	62.00	162	55.00		
40	83.00	81	71.00	122	62.00	163	55.00		
41	83.00	82	71.00	123	62.00	164	55.00		
42	83.00	83	71.00	124	62.00	165	55.00		
43	82.00	84	70.00	125	62.00	166	55.00		
44	82.00	85	70.00	126	61.00	167	54.00		
45	82.00	86	70.00	127	61.00	168	54.00		
46	81.00	87	70.00	128	61.00	169	54.00		
47	81.00	88	69.00	129	61.00	170	54.00		
48	81.00	89	69.00	130	61.00	171	54.00		
49	80.00	90	69.00	131	60.00	172	54.00		
50	80.00	91	69.00	132	60.00	173	54.00		

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Springfield Feature Codes & Values

Description	Rate	DPR
79-D HISTORIC BARN	0.00 sf	0.00
79-F FARM STRUCTURE	0.00 sf	0.00
BARN-1STRY	15.00 sf	40.00
BARN-1STRY/BSMT	17.00 sf	40.00
BARN-1STY/LOFT	18.00 sf	40.00
BARN-1STY/LOFT/BSMT	21.00 sf	40.00
BARN-2STY	18.00 sf	40.00
BARN-2STY/BSMT	20.00 sf	40.00
BARN-2STY/LOFT	21.00 sf	40.00
BARN-2STY/LOFT/BSMT	23.00 sf	40.00
BATH HOUSE	20.00 sf	50.00
BOAT DOCKS	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	0.00
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	20,000.00 ea	0.00
FENCE COMMERCIAL/FT	15.00 ea	0.00
FIREPLACE 1-CUST	5,000.00 ea	0.00
FIREPLACE 1-STAND	3,000.00 ea	0.00
FIREPLACE 2-CUST	8,500.00 ea	0.00
FIREPLACE 2-STAND	5,000.00 ea	0.00
FIREPLACE 3-CUST	12,000.00 ea	0.00
FIREPLACE 3-STAND	6,500.00 ea	0.00
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	0.00
GARAGE-1.5 STY/BSMT	35.00 sf	0.00
GARAGE-1.75 STY	27.00 sf	0.00
GARAGE-1.75 STY/BSMT	36.00 sf	0.00
GARAGE-2 STY	28.00 sf	60.00
GARAGE-2 STY/BSMT	37.00 sf	60.00
GARAGE-ATTIC/BSMT	33.00 sf	60.00
GAZEBO	12.00 sf	75.00
GENERATOR - COMM	10,000.00 ea	0.00
GREENHOUSE-GLASS	24.00 sf	0.00
GREENHOUSE-POLY	5.00 sf	0.00
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
PUMP-GAS/OIL-DOUBLE	3,500.00 ea	75.00
PUMP-GAS/OIL-SINGLE	1,600.00 ea	75.00
PUMP-MIXING	2,500.00 ea	75.00
RIDING ARENA	18.00 sf	75.00
SAUNA	28.00 sf	50.00
SCREENHOUSE	14.00 sf	50.00
SHED-EQUIPMENT	6.00 sf	50.00

Description	Rate	DPR
SHED-METAL	5.00 sf	60.00
SHED-WOOD	7.00 sf	50.00
SHOP-AVE	18.00 sf	0.00
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 HEADS	150.00 ea	75.00
STABLES	18.00 sf	50.00
TANKS-FUEL/WATER	3.00 ea	0.00
TENNIS COURT(S)	18,000.00 ea	50.00
VAULTS	110.00 sf	75.00

Springfield
Features & Outbuildings Size Adjustment Factors

Area	Adj.	Area	Adj.	Area	Adj.	Area	Adj.	Area	Adj.
50	4.00	165	1.57	285	1.16	495	0.92	1,885	0.68
55	3.80	170	1.54	290	1.15	510	0.91	2,135	0.67
60	3.51	175	1.51	295	1.14	525	0.90	2,465	0.66
65	3.27	180	1.49	300	1.13	545	0.89	2,910	0.65
70	3.06	185	1.46	305	1.12	565	0.88	3,560	0.64
75	2.89	190	1.44	315	1.11	585	0.87	4,575	0.63
80	2.73	195	1.42	320	1.10	605	0.86	6,405	0.62
85	2.60	200	1.40	325	1.09	630	0.85	10,670	0.61
85	2.48	205	1.38	330	1.08	655	0.84	32,000	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	BED & BREAKFAST/INN	1.25	80.00	COM
CDO	DORMITORIES	1.00	75.00	COM
CGS	GARAGES/SERVICE SHOP	2.00	47.00	COM
CLC	LODGE/ CLUBS	1.25	74.00	COM
COA	OFFICE/APT	1.25	63.00	COM
COF	OFFICES	1.00	84.00	COM
CWH	MINI WAREHOUSE	2.00	29.00	COM
ECH	CHURCHES	1.00	92.00	COM
ECL	LODGE/CLUBS	1.00	74.00	COM
ECP	EX-CAMPS	1.25	51.00	RES
EFS	FIRE STATION	2.00	50.00	COM
EHG	HIGHWAY GARAGE	2.00	50.00	COM
EHS	EX-HOUSING	1.25	87.00	RES
ELB	LIBRARY	1.00	100.00	COM
EMD	EX-MANUFACTURED DOUB	2.00	54.00	RES
EMS	EX-MANUFACTURED SING	3.00	43.00	MFH
ERV	EX-REC VEH	4.00	25.00	MFH
ESC	SCHOOLS/COLLEGE	1.00	100.00	COM
ETH	TOWN HALL	1.00	95.00	COM
ETO	TOWN OFFICES	1.00	85.00	COM
IND	LIGHT INDUSTRIAL	2.00	47.00	IND
IWH	INDUSTRIAL WAREHOUSE	2.00	41.00	IND
MHC	RECREATIONAL VEHICLE	4.00	25.00	MFH
MHD	DOUBLE WIDE MH	2.00	54.00	RES
MHS	MOBILE HOMES	3.00	43.00	MFH
RCP	CAMPS	1.25	51.00	RES
RSA	RESIDENTIAL	1.25	87.00	RES

Building Sub Area Codes & Values		
Code	Description	Factor
ATF	ATTIC FINISHED	0.25
ATU	ATTIC UNFINISHED	0.10
BMF	BSMNT FINISHED	0.30
BMG	BASEMENT GARAGE	0.20
BMU	BSMNT UNFINISHED	0.15
COF	COM OFFICE AREA	1.50
CPT	CARPORT ATTACHED	0.10
CRL	CRAWL SPACE	0.05
CTH	CATHEDRAL CEILING	0.10
DEK	DECK/ENTRANCE	0.10
ENT	ENTRANCE	0.10
EPF	ENCLOSED PORCH	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 FIN	0.25
OPU	OPEN PORCH UNFIN	0.15
PAT	PATIO	0.10
PRS	PIER FOUNDATION	-0.05
RBF	RAISED BSMNT FIN	0.50
RBU	RAISED BSMNT UNFIN	0.25
SFA	SEMI-FINISH AREA	0.75
SLB	SLB 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 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
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 Story Codes & Values		
Code	Description	Factor
A	1.00 STORY FRAME	1.00
B	1.50 STORY FRAME	1.00
C	1.75 STORY FRAME	0.99
D	2.00 STORY FRAME	0.98
E	2.50 STORY FRAME	0.96
F	2.75 STORY FRAME	0.95
G	3.00 STORY FRAME	0.93
H	3.50+ STORY FRAME	0.91
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 MEMBRANE	5.00
S	STANDING SEAM	6.00
T	HIGH QUALITY COMP	7.00

Building Exterior Wall Materials		
Code	Description	Points
1	CEMENT CLAPBOARDS	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	24.00

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

Building Interior Wall Materials		
Code	Description	Points
A	MINIMUM	8.00
B	WALL BOARD	22.00
C	PLASTERED	27.00
D	DRYWALL	27.00
E	WOOD	30.00
F	PLYWOOD PANEL	27.00
G	WOOD OR LOG	30.00
H	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	VINYL FLOORING	9.00
P	PERGO/LAMINATE	9.00

Building Heating Fuel Types		
Code	Description	Points
A	WOOD/COAL	0.50
B	OIL	1.00
C	GAS	1.00
D	ELECTRIC	1.00
E	SOLAR	1.10

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

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

Building Bedroom & Bathroom Points

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

Standard Age Only Building Depreciation Schedule

Building Age Condition Classifications

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

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

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

Springfield

Residential Building Area Size Adjustment Factors

Median Effective Area = 1900sf Fixed Site Cost Adjustment = 25%

Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.
146	4.00	209	3.02	290	2.39	470	1.76	1,250	1.13
147	3.99	210	3.01	291	2.38	475	1.75	1,284	1.12
148	3.97	211	3.00	293	2.37	480	1.74	1,319	1.11
149	3.94	212	2.99	295	2.36	485	1.73	1,357	1.10
150	3.92	213	2.98	297	2.35	490	1.72	1,397	1.09
151	3.90	214	2.97	299	2.34	495	1.71	1,439	1.08
152	3.88	215	2.96	301	2.33	500	1.70	1,484	1.07
153	3.86	216	2.95	303	2.32	505	1.69	1,532	1.06
154	3.84	217	2.94	304	2.31	511	1.68	1,583	1.05
155	3.82	218	2.93	306	2.30	516	1.67	1,638	1.04
156	3.80	219	2.92	308	2.29	522	1.66	1,696	1.03
157	3.78	220	2.91	310	2.28	528	1.65	1,759	1.02
158	3.76	221	2.90	312	2.27	534	1.64	1,827	1.01
159	3.74	222	2.89	315	2.26	540	1.63	1,900	1.00
160	3.72	223	2.88	317	2.25	546	1.62	1,979	0.99
161	3.70	224	2.87	319	2.24	552	1.61	2,065	0.98
162	3.69	225	2.86	321	2.23	559	1.60	2,159	0.97
163	3.67	226	2.85	323	2.22	565	1.59	2,262	0.96
164	3.65	227	2.84	325	2.21	572	1.58	2,375	0.95
165	3.63	228	2.83	328	2.20	579	1.57	2,500	0.94
166	3.62	229	2.82	330	2.19	586	1.56	2,639	0.93
167	3.60	231	2.81	332	2.18	594	1.55	2,794	0.92
168	3.58	232	2.80	335	2.17	601	1.54	2,969	0.91
169	3.56	233	2.79	337	2.16	609	1.53	3,167	0.90
170	3.55	234	2.78	339	2.15	617	1.52	3,393	0.89
171	3.53	235	2.77	342	2.14	625	1.51	3,654	0.88
172	3.51	236	2.76	344	2.13	633	1.50	3,958	0.87
173	3.50	238	2.75	347	2.12	642	1.49	4,318	0.86
174	3.48	239	2.74	349	2.11	651	1.48	4,750	0.85
175	3.47	240	2.73	352	2.10	660	1.47	5,278	0.84
176	3.45	241	2.72	354	2.09	669	1.46	5,938	0.83
177	3.44	242	2.71	357	2.08	679	1.45	6,786	0.82
178	3.42	244	2.70	360	2.07	688	1.44	7,917	0.81
179	3.41	245	2.69	363	2.06	699	1.43	9,500	0.80
180	3.39	246	2.68	365	2.05	709	1.42	11,875	0.79
181	3.38	247	2.67	368	2.04	720	1.41	15,833	0.78
182	3.36	249	2.66	371	2.03	731	1.40	23,750	0.77
183	3.35	250	2.65	374	2.02	742	1.39	47,500	0.76
184	3.33	251	2.64	377	2.01	754	1.38	100,000	0.75
185	3.32	253	2.63	380	2.00	766	1.37	200,000	0.7524
186	3.31	254	2.62	383	1.99	779	1.36	300,000	0.7516
187	3.29	255	2.61	386	1.98	792	1.35	400,000	0.7512
188	3.28	257	2.60	389	1.97	805	1.34	500,000	0.7510
189	3.26	258	2.59	393	1.96	819	1.33	600,000	0.7508
190	3.25	260	2.58	396	1.95	833	1.32	700,000	0.7507
191	3.24	261	2.57	399	1.94	848	1.31	800,000	0.7506
192	3.23	262	2.56	403	1.93	864	1.30	900,000	0.7505
193	3.21	264	2.55	406	1.92	880	1.29	1,000,000	0.7505
194	3.20	265	2.54	409	1.91	896	1.28		
195	3.19	267	2.53	413	1.90	913	1.27		
196	3.17	268	2.52	417	1.89	931	1.26		
197	3.16	270	2.51	420	1.88	950	1.25		
198	3.15	271	2.50	424	1.87	969	1.24		
199	3.14	273	2.49	428	1.86	990	1.23		
200	3.13	275	2.48	432	1.85	1,011	1.22		
201	3.11	276	2.47	436	1.84	1,033	1.21		
202	3.10	278	2.46	440	1.83	1,056	1.20		
203	3.09	279	2.45	444	1.82	1,080	1.19		
204	3.08	281	2.44	448	1.81	1,105	1.18		
205	3.07	283	2.43	452	1.80	1,131	1.17		
206	3.06	284	2.42	457	1.79	1,159	1.16		
207	3.05	286	2.41	461	1.78	1,188	1.15		
208	3.03	288	2.40	466	1.77	1,218	1.14		

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Springfield

Commercial Building Area Size Adjustment Factors

Median Effective Area = 3500sf Fixed Site Cost Adjustment = 25%

Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.
269	4.00	346	3.28	478	2.58	774	1.88	2,035	1.18
270	3.99	347	3.27	481	2.57	781	1.87	2,083	1.17
271	3.98	349	3.26	483	2.56	788	1.86	2,134	1.16
272	3.97	350	3.25	486	2.55	795	1.85	2,188	1.15
273	3.96	351	3.24	489	2.54	803	1.84	2,244	1.14
274	3.94	353	3.23	492	2.53	810	1.83	2,303	1.13
275	3.93	354	3.22	494	2.52	818	1.82	2,365	1.12
276	3.92	356	3.21	497	2.51	825	1.81	2,431	1.11
277	3.91	357	3.20	500	2.50	833	1.80	2,500	1.10
278	3.90	359	3.19	503	2.49	841	1.79	2,574	1.09
279	3.89	360	3.18	506	2.48	850	1.78	2,652	1.08
280	3.88	362	3.17	509	2.47	858	1.77	2,734	1.07
281	3.86	363	3.16	512	2.46	866	1.76	2,823	1.06
282	3.85	365	3.15	515	2.45	875	1.75	2,917	1.05
283	3.84	366	3.14	518	2.44	884	1.74	3,017	1.04
284	3.83	368	3.13	521	2.43	893	1.73	3,125	1.03
285	3.82	369	3.12	524	2.42	902	1.72	3,241	1.02
286	3.81	371	3.11	527	2.41	911	1.71	3,365	1.01
287	3.80	372	3.10	530	2.40	921	1.70	3,500	1.00
288	3.79	374	3.09	534	2.39	931	1.69	3,646	0.99
289	3.78	376	3.08	537	2.38	941	1.68	3,804	0.98
290	3.77	377	3.07	540	2.37	951	1.67	3,977	0.97
291	3.76	379	3.06	543	2.36	962	1.66	4,167	0.96
292	3.75	380	3.05	547	2.35	972	1.65	4,375	0.95
293	3.74	382	3.04	550	2.34	983	1.64	4,605	0.94
294	3.73	384	3.03	554	2.33	994	1.63	4,861	0.93
295	3.72	385	3.02	557	2.32	1,006	1.62	5,147	0.92
296	3.71	387	3.01	561	2.31	1,017	1.61	5,469	0.91
297	3.70	389	3.00	565	2.30	1,029	1.60	5,833	0.90
298	3.69	391	2.99	568	2.29	1,042	1.59	6,250	0.89
299	3.68	392	2.98	572	2.28	1,054	1.58	6,731	0.88
300	3.67	394	2.97	576	2.27	1,067	1.57	7,292	0.87
301	3.66	396	2.96	579	2.26	1,080	1.56	7,955	0.86
302	3.65	398	2.95	583	2.25	1,094	1.55	8,750	0.85
303	3.64	400	2.94	587	2.24	1,108	1.54	9,722	0.84
304	3.63	401	2.93	591	2.23	1,122	1.53	10,938	0.83
305	3.62	403	2.92	595	2.22	1,136	1.52	12,500	0.82
306	3.61	405	2.91	599	2.21	1,151	1.51	14,583	0.81
307	3.60	407	2.90	603	2.20	1,167	1.50	17,500	0.80
308	3.59	409	2.89	608	2.19	1,182	1.49	21,875	0.79
309	3.58	411	2.88	612	2.18	1,199	1.48	29,167	0.78
310	3.57	413	2.87	616	2.17	1,215	1.47	43,750	0.77
311	3.56	415	2.86	621	2.16	1,232	1.46	87,500	0.76
313	3.55	417	2.85	625	2.15	1,250	1.45	100,000	0.76
314	3.54	419	2.84	629	2.14	1,268	1.44	200,000	0.7544
315	3.53	421	2.83	634	2.13	1,287	1.43	300,000	0.7529
316	3.52	423	2.82	639	2.12	1,306	1.42	400,000	0.7522
317	3.51	425	2.81	643	2.11	1,326	1.41	500,000	0.7518
318	3.50	427	2.80	648	2.10	1,346	1.40	600,000	0.7515
319	3.49	429	2.79	653	2.09	1,367	1.39	700,000	0.7512
321	3.48	431	2.78	658	2.08	1,389	1.38	800,000	0.7511
322	3.47	433	2.77	663	2.07	1,411	1.37	900,000	0.7510
323	3.46	435	2.76	668	2.06	1,434	1.36	1,000,000	0.7509
324	3.45	438	2.75	673	2.05	1,458	1.35		
325	3.44	440	2.74	678	2.04	1,483	1.34		
326	3.43	442	2.73	684	2.03	1,509	1.33		
328	3.42	444	2.72	689	2.02	1,535	1.32		
329	3.41	446	2.71	694	2.01	1,562	1.31		
330	3.40	449	2.70	700	2.00	1,591	1.30		
331	3.39	451	2.69	706	1.99	1,620	1.29		
333	3.38	453	2.68	711	1.98	1,651	1.28		
334	3.37	456	2.67	717	1.97	1,683	1.27		
335	3.36	458	2.66	723	1.96	1,716	1.26		
337	3.35	461	2.65	729	1.95	1,750	1.25		
338	3.34	463	2.64	735	1.94	1,786	1.24		
339	3.33	465	2.63	742	1.93	1,823	1.23		
340	3.32	468	2.62	748	1.92	1,862	1.22		
342	3.31	470	2.61	754	1.91	1,902	1.21		
343	3.30	473	2.60	761	1.90	1,944	1.20		
344	3.29	476	2.59	768	1.89	1,989	1.19		

Springfield

Industrial Building Area Size Adjustment Factors

Median Effective Area = 6000sf Fixed Site Cost Adjustment = 25%

Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.
462	4.00	588	3.30	811	2.60	1,304	1.90	3,333	1.20
463	3.99	591	3.29	815	2.59	1,316	1.89	3,409	1.19
464	3.98	593	3.28	820	2.58	1,327	1.88	3,488	1.18
466	3.97	595	3.27	824	2.57	1,339	1.87	3,571	1.17
467	3.96	598	3.26	829	2.56	1,351	1.86	3,659	1.16
469	3.95	600	3.25	833	2.55	1,364	1.85	3,750	1.15
470	3.94	602	3.24	838	2.54	1,376	1.84	3,846	1.14
472	3.93	605	3.23	843	2.53	1,389	1.83	3,947	1.13
473	3.92	607	3.22	847	2.52	1,402	1.82	4,054	1.12
475	3.91	610	3.21	852	2.51	1,415	1.81	4,167	1.11
476	3.90	612	3.20	857	2.50	1,429	1.80	4,286	1.10
478	3.89	615	3.19	862	2.49	1,442	1.79	4,412	1.09
479	3.88	617	3.18	867	2.48	1,456	1.78	4,545	1.08
481	3.87	620	3.17	872	2.47	1,471	1.77	4,687	1.07
482	3.86	622	3.16	877	2.46	1,485	1.76	4,839	1.06
484	3.85	625	3.15	882	2.45	1,500	1.75	5,000	1.05
485	3.84	628	3.14	888	2.44	1,515	1.74	5,172	1.04
487	3.83	630	3.13	893	2.43	1,531	1.73	5,357	1.03
489	3.82	633	3.12	898	2.42	1,546	1.72	5,556	1.02
490	3.81	636	3.11	904	2.41	1,563	1.71	5,769	1.01
492	3.80	638	3.10	909	2.40	1,579	1.70	6,000	1.00
493	3.79	641	3.09	915	2.39	1,596	1.69	6,250	0.99
495	3.78	644	3.08	920	2.38	1,613	1.68	6,522	0.98
497	3.77	647	3.07	926	2.37	1,630	1.67	6,818	0.97
498	3.76	649	3.06	932	2.36	1,648	1.66	7,143	0.96
500	3.75	652	3.05	937	2.35	1,667	1.65	7,500	0.95
502	3.74	655	3.04	943	2.34	1,685	1.64	7,895	0.94
503	3.73	658	3.03	949	2.33	1,705	1.63	8,333	0.93
505	3.72	661	3.02	955	2.32	1,724	1.62	8,824	0.92
507	3.71	664	3.01	962	2.31	1,744	1.61	9,375	0.91
508	3.70	667	3.00	968	2.30	1,765	1.60	10,000	0.90
510	3.69	670	2.99	974	2.29	1,786	1.59	10,714	0.89
512	3.68	673	2.98	980	2.28	1,807	1.58	11,538	0.88
514	3.67	676	2.97	987	2.27	1,829	1.57	12,500	0.87
515	3.66	679	2.96	993	2.26	1,852	1.56	13,636	0.86
517	3.65	682	2.95	1,000	2.25	1,875	1.55	15,000	0.85
519	3.64	685	2.94	1,007	2.24	1,899	1.54	16,667	0.84
521	3.63	688	2.93	1,014	2.23	1,923	1.53	18,750	0.83
523	3.62	691	2.92	1,020	2.22	1,948	1.52	21,429	0.82
524	3.61	694	2.91	1,027	2.21	1,974	1.51	25,000	0.81
526	3.60	698	2.90	1,034	2.20	2,000	1.50	30,000	0.80
528	3.59	701	2.89	1,042	2.19	2,027	1.49	37,500	0.79
530	3.58	704	2.88	1,049	2.18	2,055	1.48	50,000	0.78
532	3.57	708	2.87	1,056	2.17	2,083	1.47	75,000	0.77
534	3.56	711	2.86	1,064	2.16	2,113	1.46	150,000	0.7600
536	3.55	714	2.85	1,071	2.15	2,143	1.45	200,000	0.7575
538	3.54	718	2.84	1,079	2.14	2,174	1.44	300,000	0.7550
540	3.53	721	2.83	1,087	2.13	2,206	1.43	400,000	0.7538
542	3.52	725	2.82	1,095	2.12	2,239	1.42	500,000	0.7530
543	3.51	728	2.81	1,103	2.11	2,273	1.41	600,000	0.7525
545	3.50	732	2.80	1,111	2.10	2,308	1.40	700,000	0.7521
547	3.49	735	2.79	1,119	2.09	2,344	1.39	800,000	0.7519
549	3.48	739	2.78	1,128	2.08	2,381	1.38	900,000	0.7517
551	3.47	743	2.77	1,136	2.07	2,419	1.37	1,000,000	0.7515
554	3.46	746	2.76	1,145	2.06	2,459	1.36		
556	3.45	750	2.75	1,154	2.05	2,500	1.35		
558	3.44	754	2.74	1,163	2.04	2,542	1.34		
560	3.43	758	2.73	1,172	2.03	2,586	1.33		
562	3.42	761	2.72	1,181	2.02	2,632	1.32		
564	3.41	765	2.71	1,190	2.01	2,679	1.31		
566	3.40	769	2.70	1,200	2.00	2,727	1.30		
568	3.39	773	2.69	1,210	1.99	2,778	1.29		
570	3.38	777	2.68	1,220	1.98	2,830	1.28		
573	3.37	781	2.67	1,230	1.97	2,885	1.27		
575	3.36	785	2.66	1,240	1.96	2,941	1.26		
577	3.35	789	2.65	1,250	1.95	3,000	1.25		
579	3.34	794	2.64	1,261	1.94	3,061	1.24		
581	3.33	798	2.63	1,271	1.93	3,125	1.23		
584	3.32	802	2.62	1,282	1.92	3,191	1.22		
586	3.31	806	2.61	1,293	1.91	3,261	1.21		

Springfield

Manufactured Building Area Size Adjustment Factors

Median Effective Area = 1000sf Fixed Site Cost Adjustment = 25%

Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.
77	4.00	130	2.68	188	2.08	312	1.55	926	1.02
78	3.97	131	2.66	189	2.07	316	1.54	962	1.01
79	3.93	132	2.65	191	2.06	321	1.53	1,000	1.00
80	3.89	133	2.63	192	2.05	325	1.52	1,042	0.99
81	3.85	134	2.62	194	2.04	329	1.51	1,087	0.98
82	3.81	135	2.60	195	2.03	333	1.50	1,136	0.97
83	3.78	136	2.59	197	2.02	338	1.49	1,190	0.96
84	3.74	137	2.58	198	2.01	342	1.48	1,250	0.95
85	3.70	138	2.56	200	2.00	347	1.47	1,316	0.94
86	3.67	139	2.55	202	1.99	352	1.46	1,389	0.93
87	3.64	140	2.54	203	1.98	357	1.45	1,471	0.92
88	3.60	141	2.52	205	1.97	362	1.44	1,562	0.91
89	3.57	142	2.51	207	1.96	368	1.43	1,667	0.90
90	3.54	143	2.50	208	1.95	373	1.42	1,786	0.89
91	3.51	144	2.49	210	1.94	379	1.41	1,923	0.88
92	3.48	145	2.48	212	1.93	385	1.40	2,083	0.87
93	3.45	146	2.46	214	1.92	391	1.39	2,273	0.86
94	3.42	147	2.45	216	1.91	397	1.38	2,500	0.85
95	3.39	148	2.44	217	1.90	403	1.37	2,778	0.84
96	3.36	149	2.43	219	1.89	410	1.36	3,125	0.83
97	3.34	150	2.42	221	1.88	417	1.35	3,571	0.82
98	3.31	151	2.41	223	1.87	424	1.34	4,167	0.81
99	3.28	152	2.40	225	1.86	431	1.33	5,000	0.80
100	3.26	153	2.38	227	1.85	439	1.32	6,250	0.79
101	3.23	154	2.37	229	1.84	446	1.31	8,333	0.78
102	3.21	155	2.36	231	1.83	455	1.30	12,500	0.77
103	3.18	156	2.35	234	1.82	463	1.29	25,000	0.76
104	3.16	157	2.34	236	1.81	472	1.28	100,000	0.75
105	3.14	158	2.33	238	1.80	481	1.27	200,000	0.7512
106	3.11	159	2.32	240	1.79	490	1.26	300,000	0.7508
107	3.09	160	2.31	243	1.78	500	1.25	400,000	0.7506
108	3.07	161	2.30	245	1.77	510	1.24	500,000	0.7505
109	3.05	162	2.29	248	1.76	521	1.23	600,000	0.7504
110	3.03	163	2.28	250	1.75	532	1.22	700,000	0.7504
111	3.01	164	2.27	253	1.74	543	1.21	800,000	0.7503
112	2.99	166	2.26	255	1.73	556	1.20	900,000	0.7503
113	2.97	167	2.25	258	1.72	568	1.19	1,000,000	0.7502
114	2.95	168	2.24	260	1.71	581	1.18		
115	2.93	169	2.23	263	1.70	595	1.17		
116	2.91	170	2.22	266	1.69	610	1.16		
117	2.89	171	2.21	269	1.68	625	1.15		
118	2.87	172	2.20	272	1.67	641	1.14		
119	2.85	174	2.19	275	1.66	658	1.13		
120	2.84	175	2.18	278	1.65	676	1.12		
121	2.82	176	2.17	281	1.64	694	1.11		
122	2.80	177	2.16	284	1.63	714	1.10		
123	2.79	179	2.15	287	1.62	735	1.09		
124	2.77	180	2.14	291	1.61	758	1.08		
125	2.75	181	2.13	294	1.60	781	1.07		
126	2.74	182	2.12	298	1.59	806	1.06		
127	2.72	184	2.11	301	1.58	833	1.05		
128	2.71	185	2.10	305	1.57	862	1.04		
129	2.69	187	2.09	309	1.56	893	1.03		

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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

Minimum Site + Limited frontage (normally 50' or less), or may be split by the road with rolling or moderate topo.	\$36,000
Poor Site Limited frontage (normally 50' or less), or may be split by the road.	\$48,000
Water Access (Improved Site) Water access normally 10' to 75' of waterfront, or may have a small beach.	\$48,000
Fair Site Limited frontage (normally 50' or less), or may have limited access, or moderate to steep topography, or channel frontage, or a very small beach, or a tunnel view of the lake and/or hills or mountains, or the house could be a significant distance from the waterfront (DTW), or could be an undeveloped site.	\$72,000
Below Average Site Normally between 50' and 75' of frontage, or limited access, or a shallow cove, or moderate or steep topography, or tunnel to 45 degree view of the lake and/or hills or mountains, or a small beach.	\$108,000
Average Site Normally between 50' and 75' of frontage, or good access, or mild topography, or tunnel to 45 degree view of the lake and/or hills, or a small beach.	\$120,000
Above Average Site Normally between 75' and 100' of frontage, or mild to level topography, or a 90 degree view of the lake and/or hills, or a sandy bottom shore, or a sandy beach.	\$132,000
Good Site Normally between 100' and 150' of frontage, or mild topography, or a 90 degree, or greater view of the lake and/or hills or mountains, or a sandy bottom shore, or a sandy beach.	\$144,000
Very Good Site Normally greater than 200' of frontage, or a combination of mild topography, or a 90 degree, or greater view of the lake and/or hills or mountains, or a private cove, or a sandy beach.	\$180,000
Excellent Site Normally greater than 400' of frontage, or 180 degree view of the lake and/or hills, or a sandy beach.	\$240,000

Baptist Pond (BP)

\$100,000 Base – Indicates Average Site

Baptist Pond – Site Adjustments

Minimum Site \$25,000

Very limited frontage, or may have very limited access, or very shallow, or cove with weeds, or an undeveloped site, or no beach, or steep topography. Due to a combination of these characteristics, the waterfront of a minimum site has very limited utility.

Poor Site \$50,000

Limited frontage (normally 50' or less), or may have limited access, or shallow, or cove with weeds, or no beach, or steep topography, or a limited view of the lake, and/or hills.

Below Fair Site \$70,000

Limited frontage (normally 50' or less), or may have limited access, or shallow, or cove with weeds, or no beach, or moderate to steep topography, or a limited view of the lake and/or hills.

Fair Site \$80,000

Limited frontage (normally 50' or less), or may have limited access, or moderate topography, or shallow cove frontage, or a very small beach, or a tunnel view of the lake and/or hills or mountains, or the house could be a significant distance from the waterfront (DTW), or may be water access for an improved site.

Below Average Site \$90,000

Normally between 50' and 75' of frontage, or limited access, or a shallow cove, or rolling or moderate topography, or tunnel to 45 degree view of the lake and/or hills or mountains, or a small beach.

Average Site \$100,000

Normally between 75' and 100' of frontage, or good access, or mild topography, or tunnel to 45 degree view of the lake and/or hills, or a small beach.

Above Average Site \$110,000

Normally greater than 100' of frontage, or mild to level topography, or a 90 degree view of the lake and/or hills, or a beach 10' or greater in length,

Good Site \$130,000

Normally greater than 200' of frontage, or mild topography, or a 90 degree or greater view of the lake and/or hills or mountains, or a private cove, or a sandy beach.

Very Good Site \$150,000

Normally greater than 300' of frontage, or mild topography, or a 90 degree or greater view of the lake and/or hills or mountains, or a sandy beach.

<u>Little Lake Sunapee (LLS)</u>	Developed or Undeveloped	\$900,000
	Developed Water Access Only	\$ 75,000
	Undeveloped Water Access	\$ 50,000

Use the following adjustments for limited or excess waterfront adjustments.

Little Lake Sunapee - Limited/Excess W/F Adjustments

1 - 25 ff	-15
26 - 50 ff	-10
51 - 75 ff	-5
76 - 125 ff	No Adj
126 - 150 ff	+5
151 - 175 ff	+10
176 - 200 ff	+15
201 - 225 ff	+20
226 - 250 ff	+25
251 - 300 ff	+35
301 - 500 ff	+50

<u>Dutchman Pond (DP)</u>	Developed	\$175,000
	Developed Water Access Only	\$100,000
	Undeveloped Water Access	\$ 40,000

No Adjustment was given to lots 12-510-187, 12-508-237, 12-492-245 & 12-471-262 for XWF.

An Adjustment of -10 was given to lots 12-516-210 & 12-446-273 for LWF.

The values of lots 12-386-097 & 12-564-078 are inherent in other lots owned by members of the Dutchman Pond Homeowner's Association.

Parcel 12-396-317 is owned by the Town of Springfield.

<u>McDaniel's Marsh (MM)</u>	Developed or Undeveloped	\$15,000
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An Adjustment of +10 was given to lots 43-282-353 and 42-780-256 for XSWF.

Adjustments for Water:

Presence of a beach (or other improvements) are positive features that may be added to the base condition when the site is average or less than average. These features add value and make the lot more desirable. Cove frontage, the presence of weeds, shallow waterfront, the lot being split by a road, steep topography, distance from the house to the water, and the like can be negative features and may reduce the condition of any site.

Springfield Waterfront Report

Sorted By Waterfront Value



Map Lot Sub: 000023 000460 000358
Location: BOWMAN ROAD
Owner: KOLELEMOOK SHORES DEV
Waterfront Value: \$ 0

Condition: 0
Notes: COMMON LAND LK WF



Map Lot Sub: 000023 000503 000478
Location: LAMSON LANE
Owner: KOLELEMOOK SHORES DEV
Waterfront Value: \$ 0

Condition: 0
Notes: COMMON LAND LK WF



Map Lot Sub: 000023 000560 000405
Location: 66 LAMSON LANE
Owner: KOLELEMOOK SHORES DEV
Waterfront Value: \$ 0

Condition: 0
Notes: COMMON LAND LK WF



Map Lot Sub: 000023 000422 000328
Location: BOWMAN ROAD
Owner: WILLIAMS, MICHAEL O
Waterfront Value: \$ 6,000

Condition: 5
Notes: UND WA LK WF



Map Lot Sub: 000023 000423 000370
Location: BOWMAN ROAD
Owner: DARRAH, GEORGE W - TRUSTEE
Waterfront Value: \$ 6,000

Condition: 5
Notes: UND WA LK WF



Map Lot Sub: 000023 000462 000396
Location: HOMAN ROAD
Owner: CONDON, ELINORE
Waterfront Value: \$ 6,000

Condition: 5
Notes: UND WA LK WF



Map Lot Sub: 000023 000464 000475
Location: 164 BOWMAN ROAD
Owner: MILES, RUSSELL & DOROTHY
Waterfront Value: \$ 6,000

Condition: 5
Notes: UND WA LK WF



Map Lot Sub: 000023 000466 000508
Location: BOWMAN ROAD
Owner: BRUNELLE, MARK
Waterfront Value: \$ 6,000

Condition: 5
Notes: UND WA LK WF



Map Lot Sub: 000023 000512 000384
Location: HOMAN ROAD
Owner: CONDON, JOHN
Waterfront Value: \$ 6,000

Condition: 5
Notes: UND WA LK WF



Map Lot Sub: 000023 000517 000448
Location: LAMSON LANE
Owner: DINAPOLI, NATHAN JOHN
Waterfront Value: \$ 6,000

Condition: 5
Notes: UND LK WA WF

	Date	Book/Page	Type	Price
Most Recent Sale:	09/26/14	1925/613	Q V	\$43,500
Current Assessment:				\$41,600



Map Lot Sub: 000023 000496 000357
Location: 282 BOWMAN ROAD
Owner: DOLAN, STEPHEN F.
Waterfront Value: \$ 12,000

Condition: 10
Notes: LIM UTIL LK WA WF



Map Lot Sub: 000023 000739 000302
Location: 2509 MAIN STREET
Owner: CARBONE, ROBERT J. TRUSTEE
Waterfront Value: \$ 12,000

Condition: 10
Notes: LK WF NBD



Map Lot Sub: 000009 000441 000200
Location: STONEY BROOK ROAD
Owner: PIISPANEN, STEVEN B.
Waterfront Value: \$ 20,000

Condition: 20
Notes: UND BP WF



Map Lot Sub: 000023 000783 000352
Location: 2567 MAIN STREET
Owner: COVEY, ROGER G
Waterfront Value: \$ 24,000

Condition: 20
Notes: LK WF/GRD RL



Map Lot Sub: 000023 000814 000432
Location: 2631 MAIN STREET
Owner: MARTEL, ARTHUR E., TRUSTEE
Waterfront Value: \$ 24,000

Condition: 20
Notes: LK WF/GRD RL



Map Lot Sub: 000023 000824 000442
Location: 2643 MAIN STREET
Owner: COOMBS, WILLIAM H
Waterfront Value: \$ 24,000

Condition: 20
Notes: LK WF/GRD RL



Map Lot Sub: 000023 000458 000317
Location: BOWMAN ROAD
Owner: KEARSARGE 458 DEVELOPMENT, LLC
Waterfront Value: \$ 30,000

Condition: 25
Notes: DTW LK WF



Map Lot Sub: 000023 000692 000275
Location: 2453 MAIN STREET
Owner: BRAZAS, DANIEL F
Waterfront Value: \$ 30,000

Condition: 25
Notes: TOPO/RBL/ LK WF



Map Lot Sub: 000023 000668 000162
Location: 2413 MAIN STREET
Owner: BRUNELLE, RICHARD
Waterfront Value: \$ 36,000

Condition: 30
Notes: TOPO/RBL/ LK WF



Map Lot Sub: 000023 000678 000164
Location: 2437 MAIN STREET
Owner: COOK, TIMOTHY S
Waterfront Value: \$ 36,000

Condition: 30
Notes: TOPO/RBL/ LK WF



Map Lot Sub: 000023 000706 000282
Location: 2469 MAIN STREET
Owner: FOSTER, ROBERT
Waterfront Value: \$ 36,000

Condition: 30
Notes: LK WF



Map Lot Sub: 000023 000723 000292
Location: 2489 MAIN STREET
Owner: PRATT, SIDNEY M.
Waterfront Value: \$ 36,000

Condition: 30
Notes: TOPO/RBL/LK WF



Map Lot Sub: 000023 000756 000312
Location: MAIN STREET
Owner: CARBONE, ROBERT J. TRUSTEE
Waterfront Value: \$ 36,000

Condition: 30
Notes: TOPO/RBL/LK WF



Map Lot Sub: 000023 000764 000343
Location: 2533 MAIN STREET
Owner: CARBONE, ROBERT J. TRUSTEE
Waterfront Value: \$ 36,000

Condition: 30
Notes: TOPO/RBL/LK WF



Map Lot Sub: 000009 000327 000126
Location: STONEY BROOK ROAD
Owner: RUEL, ROBERT E
Waterfront Value: \$ 40,000

Condition: 40
Notes: LIM ACC BP WF



Map Lot Sub: 000029 000130 000108
Location: FOUR CORNERS ROAD
Owner: CASWELL, PATRICIA H
Waterfront Value: \$ 42,000

Condition: 35
Notes: LIM LK WF



Map Lot Sub: 000023 000420 000285
Location: 355 BOWMAN ROAD
Owner: GUINThER, DONALD R.
Waterfront Value: \$ 48,000

Condition: 40
Notes: LK WA WF



Map Lot Sub: 000023 000424 000416
Location: 217 BOWMAN ROAD
Owner: CARY, STEVEN W.
Waterfront Value: \$ 48,000

Condition: 40
Notes: LK WA WF



Map Lot Sub: 000023 000425 000460
Location: 171 BOWMAN ROAD
Owner: DOLAN, NANCY E.
Waterfront Value: \$ 48,000

Condition: 40
Notes: LK WA WF



Map Lot Sub: 000023 000438 000504
Location: 153 BOWMAN ROAD
Owner: CADDEN, MARY E
Waterfront Value: \$ 48,000

Condition: 40
Notes: LK WA WF



Map Lot Sub: 000023 000463 000440
Location: 6 HOMAN ROAD
Owner: QUINN, THERESA M
Waterfront Value: \$ 48,000

Condition: 40
Notes: LK WA WF



Map Lot Sub: 000023 000483 000391
Location: 33 HOMAN ROAD
Owner: CONDON, JOHN E.
Waterfront Value: \$ 48,000

Condition: 40
Notes: LK WA WF



Map Lot Sub: 000023 000487 000437
Location: 32 HOMAN ROAD
Owner: CONDON, DANIEL T
Waterfront Value: \$ 48,000

Condition: 40
Notes: LK WA WF



Map Lot Sub: 000023 000515 000428
Location: 52 HOMAN ROAD
Owner: DULING, THOMAS
Waterfront Value: \$ 48,000

Condition: 40
Notes: LK WA WF



Map Lot Sub: 000029 000143 000102
Location: 191 FOUR CORNERS ROAD
Owner: ALLEN, BRUCE P.
Waterfront Value: \$ 48,000

Condition: 40
Notes: RBL LK WF



Map Lot Sub: 000029 000151 000099
Location: FOUR CORNERS ROAD
Owner: LAMPHEAR, CRAIG J
Waterfront Value: \$ 48,000

Condition: 40
Notes: RBL LK WF



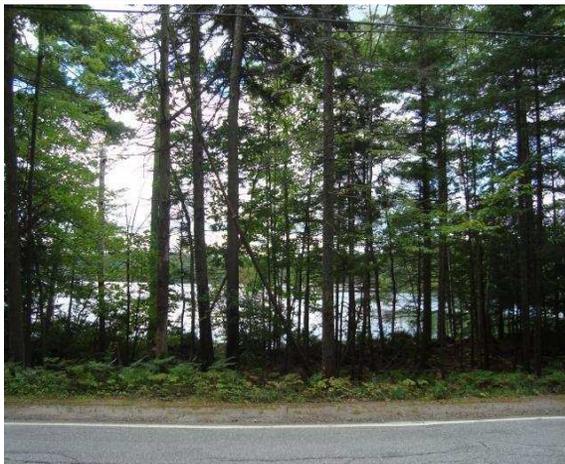
Map Lot Sub: 000029 000170 000015
Location: 70 WOODCREST
Owner: BRANDOW, ANN B
Waterfront Value: \$ 48,000

Condition: 40
Notes: LK WA WF



Map Lot Sub: 000029 000203 000055
Location: 27 WOODCREST
Owner: SPATH, JEANNE ANN
Waterfront Value: \$ 48,000

Condition: 40
Notes: LK WA WF



Map Lot Sub: 000006 000716 000084
Location: MAIN STREET
Owner: MILNE, DALE T.
Waterfront Value: \$ 50,000

Condition: 50
Notes: UND LLS WA WF



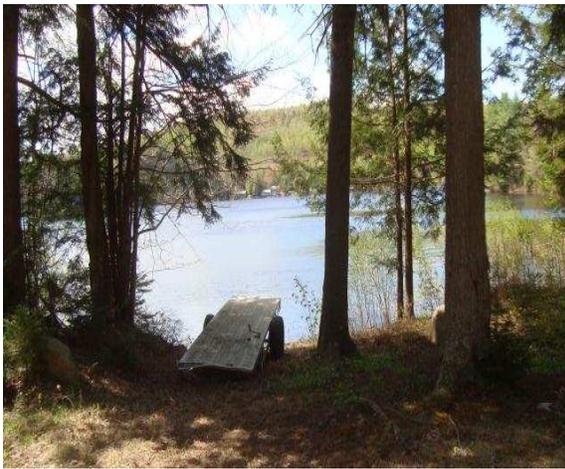
Map Lot Sub: 000006 000809 000112
Location: TROW PASTURE LANE
Owner: SAWYER, BRUCE
Waterfront Value: \$ 50,000

Condition: 50
Notes: UND LLS WA WF



Map Lot Sub: 000007 000016 000085
Location: MAIN STREET
Owner: WOELTZ, ANTHONY
Waterfront Value: \$ 50,000

Condition: 50
Notes: UND LLS WA WF



Map Lot Sub: 000009 000227 000361
Location: BAPTIST POND
Owner: STAR LAKE PROPERTIES INC
Waterfront Value: \$ 50,000

Condition: 50
Notes: WET/TOPO/ACC BP WF



Map Lot Sub: 000009 000541 000275
Location: 742 STONEY BROOK ROAD
Owner: MACKENZIE, ALICE
Waterfront Value: \$ 60,000

Condition: 60
Notes: C NOTES/BP WF



Map Lot Sub: 000029 000158 000100
Location: FOUR CORNERS ROAD
Owner: TATRO JR, RICHARD F
Waterfront Value: \$ 60,000

Condition: 50
Notes: LK WF



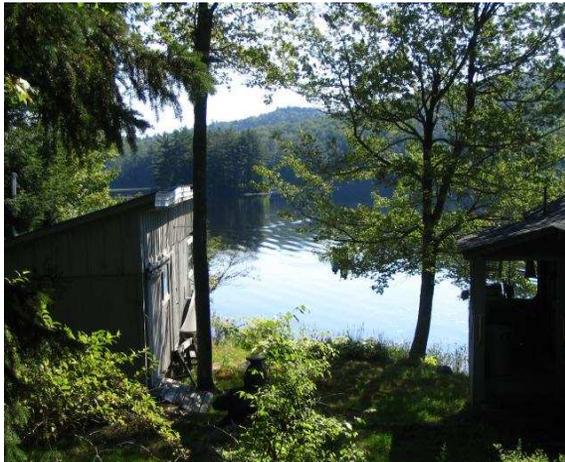
Map Lot Sub: 000009 000227 000361
Location: BAPTIST POND
Owner: STAR LAKE PROPERTIES INC
Waterfront Value: \$ 70,000

Condition: 70
Notes: ACC BP WF



Map Lot Sub: 000009 000312 000114
Location: 490 STONEY BROOK ROAD
Owner: BAILEY, STEVEN C
Waterfront Value: \$ 70,000

Condition: 70
Notes: TOPO/LIM BP WF



Map Lot Sub: 000009 000452 000226
Location: 654 STONEY BROOK ROAD
Owner: DAVIS, JUDY
Waterfront Value: \$ 70,000

Condition: 70
Notes: TOPO/LIM BP WF



Map Lot Sub: 000023 000459 000332
Location: 350 BOWMAN ROAD
Owner: RIVARD, KEVIN R.
Waterfront Value: \$ 72,000

Condition: 60
Notes: C NOTES LK WF



Map Lot Sub: 000023 000460 000345
Location: BOWMAN ROAD
Owner: DOLAN, STEPHEN F.
Waterfront Value: \$ 72,000

Condition: 60
Notes: UND LK WF



Map Lot Sub: 000023 000726 000535
Location: WOODCREST
Owner: EDMUND, ROBERT
Waterfront Value: \$ 72,000

Condition: 60
Notes: UND LK WF



Map Lot Sub: 000023 000765 000525
Location: WOODCREST
Owner: BRANDOW, ANN B
Waterfront Value: \$ 72,000

Condition: 60
Notes: UND LK WF



Map Lot Sub: 000023 000776 000526
Location: WOODCREST
Owner: BRANDOW, ANN B
Waterfront Value: \$ 72,000

Condition: 60
Notes: UND LK WF



Map Lot Sub: 000023 000783 000532
Location: WOODCREST
Owner: BRANDOW, ANN B
Waterfront Value: \$ 72,000

Condition: 60
Notes: UND LK WF



Map Lot Sub: 000023 000786 000528
Location: WOODCREST
Owner: BRANDOW, ANN B
Waterfront Value: \$ 72,000

Condition: 60
Notes: UND LK WF



Map Lot Sub: 000023 000803 000538
Location: WOODCREST
Owner: BRANDOW, ANN B
Waterfront Value: \$ 72,000

Condition: 60
Notes: UND LK WF



Map Lot Sub: 000023 000827 000503
Location: MAIN STREET
Owner: SPRINGFIELD, TOWN OF
Waterfront Value: \$ 72,000

Condition: 60
Notes: UND LK WF



Map Lot Sub: 000029 000136 000023
Location: WOODCREST
Owner: ADAMS, CANDY MARIE SNYDER
Waterfront Value: \$ 72,000

Condition: 60
Notes: UND LK WF



Map Lot Sub: 000007 000166 000114
Location: 30 COLBY HILL ROAD
Owner: YENAWINE, GARDNER D
Waterfront Value: \$ 75,000

Condition: 75
Notes: LLS WA WF



Map Lot Sub: 000009 000120 000030
Location: 378 STONEY BROOK ROAD
Owner: COLE, HILARY P.
Waterfront Value: \$ 80,000

Condition: 80
Notes: SHALLOW COVE BP WF



Map Lot Sub: 000009 000436 000196
Location: 620 STONEY BROOK ROAD
Owner: PIISPANEN, STEVEN B.
Waterfront Value: \$ 80,000

Condition: 80
Notes: LM BP WF



Map Lot Sub: 000009 000447 000190
Location: 631 STONEY BROOK ROAD
Owner: DENISON, TIMOTHY F.
Waterfront Value: \$ 80,000

Condition: 80
Notes: BP WA WF



Map Lot Sub: 000009 000347 000142
Location: 528 STONEY BROOK ROAD
Owner: KINNEY, JEAN
Waterfront Value: \$ 90,000

Condition: 90
Notes: LIM BP WF



Map Lot Sub: 000009 000361 000154
Location: 550 STONEY BROOK ROAD
Owner: HAWKINS, GLEN P.
Waterfront Value: \$ 90,000

Condition: 90
Notes: LIM BP WF



Map Lot Sub: 000009 000408 000183
Location: 590 STONEY BROOK ROAD
Owner: HARRIETT-LOWDEN, JOYCE
Waterfront Value: \$ 90,000

Condition: 90
Notes: LIM BP WF



Map Lot Sub: 000023 000568 000265
Location: 39 SANDY BEACH ROAD
Owner: LAWSON, KENNETH A
Waterfront Value: \$ 108,000

Condition: 90
Notes: SHALLOW COVE LK WF



Map Lot Sub: 000023 000573 000260
Location: 35 SANDY BEACH ROAD
Owner: COULTER, JOHN K
Waterfront Value: \$ 108,000

Condition: 90
Notes: SHALLOW COVE LK WF



Map Lot Sub: 000023 000576 000257
Location: 27 SANDY BEACH ROAD
Owner: PERRY, ROBERT, TRUSTEE
Waterfront Value: \$ 108,000

Condition: 90
Notes: SHALLOW COVE LK WF



Map Lot Sub: 000023 000582 000250
Location: 21 SANDY BEACH ROAD
Owner: DOPAZO, CARMEN A
Waterfront Value: \$ 108,000

Condition: 90
Notes: SHALLOW COVE LK WF



Map Lot Sub: 000023 000588 000242
Location: 15 SANDY BEACH ROAD
Owner: MARCUCCI, RICHARD A, TRUSTEE
Waterfront Value: \$ 108,000

Condition: 90
Notes: SHALLOW COVE LK WF



Map Lot Sub: 000023 000631 000294
Location: 2402 MAIN STREET
Owner: MEISSNER JR, ROBERT
Waterfront Value: \$ 108,000

Condition: 90
Notes: TOPO LK WF



Map Lot Sub: 000023 000827 000493
Location: 2680 MAIN STREET
Owner: RICE, DELL A.
Waterfront Value: \$ 108,000

Condition: 90
Notes: PART UND LK WF



Map Lot Sub: 000029 000174 000071
Location: 27 WOODCREST
Owner: SPATH, JEANNE ANN
Waterfront Value: \$ 108,000

Condition: 90
Notes: LIM LK WF



Map Lot Sub: 000023 000458 000254
Location: 372 BOWMAN ROAD
Owner: OUELLETTE, LISA J., TRUSTEE
Waterfront Value: \$ 120,000

Condition: 100
Notes: AVE LK WF



Map Lot Sub: 000023 000530 000260
Location: 49 SANDY BEACH ROAD
Owner: DECONINCK JR, PHILIP
Waterfront Value: \$ 120,000

Condition: 100
Notes: AVE LK WF



Map Lot Sub: 000023 000543 000356
Location: 92 LAMSON LANE
Owner: WALKINSHAW, LINDSAY C.
Waterfront Value: \$ 120,000

Condition: 100
Notes: AVE LK WF



Map Lot Sub: 000023 000548 000468
Location: 12 LAMSON LANE
Owner: CLANCY, MARY- ELEANOR H
Waterfront Value: \$ 120,000

Condition: 100
Notes: AVE LK WF



Map Lot Sub: 000023 000612 000271
Location: 2380 MAIN STREET
Owner: EQUITY TRUST CO. CUSTODIAN FBO
Waterfront Value: \$ 120,000

Condition: 100
Notes: AVE LK WF



Map Lot Sub: 000023 000621 000282
Location: 2396 MAIN STREET
Owner: BURKE, SALLY R.
Waterfront Value: \$ 120,000

Condition: 100
Notes: AVE LK WF



Map Lot Sub: 000023 000730 000550
Location: 133 WOODCREST
Owner: SPATH, PETER A. SR.
Waterfront Value: \$ 120,000

Condition: 100
Notes: AVE LK WF



Map Lot Sub: 000023 000750 000517
Location: 140 WOODCREST
Owner: TUNIS LLC
Waterfront Value: \$ 120,000

Condition: 100
Notes: AVE LK WF



Map Lot Sub: 000023 000812 000545
Location: 56 WOODCREST
Owner: JOHNSTON, ALEXANDER
Waterfront Value: \$ 120,000

Condition: 100
Notes: AVE LK WF



Map Lot Sub: 000023 000828 000482
Location: MAIN STREET
Owner: SPRINGFIELD, TOWN OF
Waterfront Value: \$ 120,000

Condition: 100
Notes: NBD/USE LK WF



Map Lot Sub: 000023 000830 000460
Location: MAIN STREET
Owner: SPRINGFIELD, TOWN OF
Waterfront Value: \$ 120,000

Condition: 100
Notes: WF LK USE



Map Lot Sub: 000029 000063 000053
Location: 274 FOUR CORNERS ROAD
Owner: HORSFALL, DOROTHY T - TRUSTEE
Waterfront Value: \$ 120,000

Condition: 100
Notes: AVE LK WF



Map Lot Sub: 000029 000099 000066
Location: 262 FOUR CORNERS ROAD
Owner: LYLE, JACK
Waterfront Value: \$ 120,000

Condition: 100
Notes: AVE LK WF



Map Lot Sub: 000029 000104 000067
Location: 256 FOUR CORNERS ROAD
Owner: NULSEN, ALICE D., TRUSTEE
Waterfront Value: \$ 120,000

Condition: 100
Notes: AVE LK WF



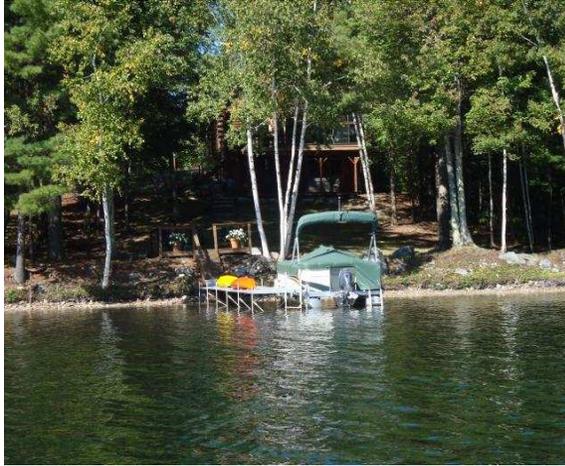
Map Lot Sub: 000029 000105 000095
Location: 252 FOUR CORNERS ROAD
Owner: SCHLEICH, JOHN D.
Waterfront Value: \$ 120,000

Condition: 100
Notes: AVE LK WF



Map Lot Sub: 000029 000115 000075
Location: 230 FOUR CORNERS ROAD
Owner: WAIBLE, LEO C. JR; TRUSTEE
Waterfront Value: \$ 120,000

Condition: 100
Notes: AVE LK WF



Map Lot Sub: 000029 000136 000012
Location: 115 WOODCREST
Owner: SMITH, JANET T., TRUSTEE
Waterfront Value: \$ 120,000

Condition: 100
Notes: AVE LK WF



Map Lot Sub: 000029 000160 000095
Location: 164 FOUR CORNERS ROAD
Owner: KELLY, VIRGINIA M.
Waterfront Value: \$ 120,000

Condition: 100
Notes: AVE LK WF



Map Lot Sub: 000029 000172 000077
Location: 156 FOUR CORNERS ROAD
Owner: ZALESKAS, MARGARET & KARA
Waterfront Value: \$ 120,000

Condition: 100
Notes: AVE LK WF



Map Lot Sub: 000029 000173 000042
Location: 87 WOODCREST
Owner: RITZ, TIMOTHY E.
Waterfront Value: \$ 120,000

Condition: 100
Notes: AVE LK WF



Map Lot Sub: 000029 000180 000052
Location: 59 WOODCREST
Owner: VANDEWART, NANCY K., TRUSTEE
Waterfront Value: \$ 120,000

Condition: 100
Notes: AVE LK WF



Map Lot Sub: 000009 000503 000269
Location: 734 STONEY BROOK ROAD
Owner: DILLON, DAVID K.
Waterfront Value: \$ 130,000

Condition: 130
Notes: XS BP WF



Map Lot Sub: 000023 000545 000380
Location: 86 LAMSON LANE
Owner: KEENE, BENJAMIN A.
Waterfront Value: \$ 132,000

Condition: 110
Notes: XS LK WF



Map Lot Sub: 000029 000143 000034
Location: 103 WOODCREST
Owner: HENDL, RICHARD G
Waterfront Value: \$ 132,000

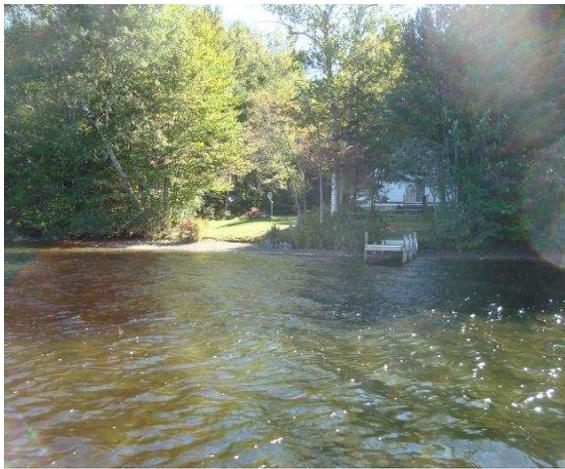
Condition: 110
Notes: XS LK WF



Map Lot Sub: 000023 000545 000420
Location: 64 LAMSON LANE
Owner: TOWNE, LISA
Waterfront Value: \$ 144,000

Condition: 120
Notes: GD LK WF

	Date	Book/Page	Type	Price
Most Recent Sale:	10/06/14	1926/616	Q I	\$330,000
Current Assessment:				\$330,700



Map Lot Sub: 000023 000546 000433
Location: 44 LAMSON LANE
Owner: BALL, BRIAN J
Waterfront Value: \$ 144,000

Condition: 120
Notes: GD LK WF



Map Lot Sub: 000023 000547 000445
Location: 38 LAMSON LANE
Owner: WILBUR, NORMAN J
Waterfront Value: \$ 144,000

Condition: 120
Notes: GD LK WF



Map Lot Sub: 000023 000547 000457
Location: 22 LAMSON LANE
Owner: BELFIELD TRUST, EDWARD
Waterfront Value: \$ 144,000

Condition: 120
Notes: GD LK WF



Map Lot Sub: 000023 000549 000481
Location: 8 LAMSON LANE
Owner: MILLER, JOSEPH T
Waterfront Value: \$ 144,000

Condition: 120
Notes: GD LK WF



Map Lot Sub: 000023 000549 000492
Location: 2 LAMSON LANE
Owner: MOFFITT, HEATHER
Waterfront Value: \$ 144,000

Condition: 120
Notes: GD LK WF



Map Lot Sub: 000029 000111 000170
Location: 254 FOUR CORNERS ROAD
Owner: KLEIN, STEVE & DAPHNE, TRUSTEE
Waterfront Value: \$ 144,000

Condition: 120
Notes: XS LK WF



Map Lot Sub: 000009 000453 000242
Location: 670 STONEY BROOK ROAD
Owner: SHERIDAN, MARK
Waterfront Value: \$ 150,000

Condition: 150
Notes: XS BP WF



Map Lot Sub: 000023 000590 000528
Location: 336 FOUR CORNERS ROAD
Owner: COOPER, GERALD L., TRUSTEE
Waterfront Value: \$ 156,000

Condition: 130
Notes: XS LK WF=GOOD+



Map Lot Sub: 000029 000076 000053
Location: 272 FOUR CORNERS ROAD
Owner: BENKO, FRANK M
Waterfront Value: \$ 156,000

Condition: 130
Notes: XS LK WF=GOOD+



Map Lot Sub: 000012 000446 000273
Location: 208 DUTCHMAN POND ROAD
Owner: SOLEAU, MARGARET B
Waterfront Value: \$ 165,000

Condition: 165
Notes: SHALLOW LIM DP WF



Map Lot Sub: 000012 000471 000262
Location: 196 DUTCHMAN POND ROAD
Owner: VARLEY, JAMES L
Waterfront Value: \$ 175,000

Condition: 175
Notes: SHALLOW DP WF



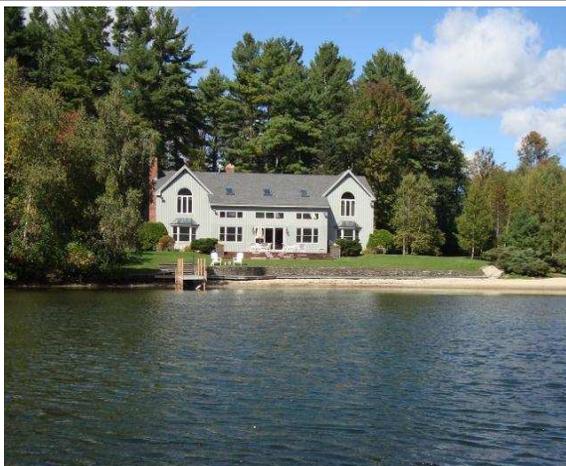
Map Lot Sub: 000023 000603 000547
Location: 334 FOUR CORNERS ROAD
Owner: BOWER, NANCY
Waterfront Value: \$ 180,000

Condition: 150
Notes: XS LK WF



Map Lot Sub: 000023 000735 000520
Location: 150 WOODCREST
Owner: TUNIS LLC
Waterfront Value: \$ 180,000

Condition: 150
Notes: XS LK WF



Map Lot Sub: 000023 000831 000515
Location: 2714 MAIN STREET
Owner: ORNE, FRANK W
Waterfront Value: \$ 180,000

Condition: 150
Notes: XS LK WF, BEACH



Map Lot Sub: 000029 000020 000024
Location: 332 FOUR CORNERS ROAD
Owner: FOERSTNER, SANDRA, TRUSTEE
Waterfront Value: \$ 180,000

Condition: 150
Notes: XS LK WF



Map Lot Sub: 000013 000739 000280
Location: STAR LAKE ROAD
Owner: STAR LAKE PROPERTIES INC
Waterfront Value: \$ 230,000

Condition: 230
Notes: BP WF/XSFF NICU



Map Lot Sub: 000013 000739 000280
Location: STAR LAKE ROAD
Owner: STAR LAKE PROPERTIES INC
Waterfront Value: \$ 320,000

Condition: 320
Notes: BP WF/XSFF IN CU



Map Lot Sub: 000006 000741 000065
Location: MAIN STREET
Owner: CLEVELAND COMPANY INC
Waterfront Value: \$ 900,000

Condition: 900
Notes: LLS XS UND LIM USE

B. VIEWS

Views, by their nature are subjective. However, isn't buying and selling of real estate also subjective? Is it not all based on the likes and dislikes of the market? And, do we not all like and dislike differently?

While there are some subjective measures involved in buying and selling of real estate, a large portion of the purchase price is based on likes and dislikes and the emotion of the buyer and seller.

Like land and building values, the contributory value of a view is extracted from the actual sales data. If you review Section 7, you can see how these values are developed, when sales data is available. However, it is a known fact and part of historical sales data, that views can and do contribute to the total market value. The lack of sales data in any particular neighborhood of properties with views does not mean views have no contributing value but rather that the need for the use of historic data, experience and common sense must prevail.

Once various views are analyzed and the market contributory value extracted, the assessor can then apply that value whenever the same view occurs, similar to land and building values. That part is easy. It becomes more difficult when more or less substantial views or total different views are found in the town than were found in the sales data. When this occurs, the assessor, using all the sales data available, must then give an opinion of the value of 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 109 out of 1,226 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 represented by local sales, 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.

Springfield View Report

Sorted By View Value



Map Lot Sub: 000025 000192 000374
Location: 3842 MAIN STREET
Owner: RODGERS, PATRICIA A & KENNETH
View Value: \$ 1,600
Subject: HILLS
Width: TUNNEL
Depth: TOP 25%
Distance: DISTANT
Condition: 100
Notes: HLS/MTS/TUN/D25DST



Map Lot Sub: 000025 000232 000262
Location: 106 JOHNSON FARM ROAD
Owner: LACAILLADE, DONNA S
View Value: \$ 1,600
Subject: HILLS
Width: NARROW
Depth: TOP 25%
Distance: CLOSE/NEAR
Condition: 100
Notes: HLS/Nar/D25/CLS VU



Map Lot Sub: 000030 000236 000260
Location: 42 CROSS PLACE
Owner: BEDNAR, JAMES F., TRUSTEE
View Value: \$ 1,600
Subject: HILLS
Width: TUNNEL
Depth: TOP 25%
Distance: DISTANT
Condition: 100
Notes: HLS/TUN/D25/DST VU



Map Lot Sub: 000023 000570 000174
Location: MAIN STREET
Owner: AGOES, EDWARD W
View Value: \$ 2,400
Subject: HILLS
Width: AVERAGE
Depth: TOP 50%
Distance: CLOSE/NEAR
Condition: 50
Notes: part blkd VU



Map Lot Sub: 000023 000605 000220
Location: MAIN STREET
Owner: AGOES, EDWARD W
View Value: \$ 2,400
Subject: HILLS
Width: AVERAGE
Depth: TOP 50%
Distance: CLOSE/NEAR
Condition: 50
Notes: part blkd VU



Map Lot Sub: 000030 000165 000547
Location: 2800 GEORGE HILL ROAD
Owner: JEWELL, DAVID A
View Value: \$ 2,400
Subject: HILLS
Width: NARROW
Depth: TOP 25%
Distance: DISTANT
Condition: 100
Notes: HLS/AVG/D25/DST VU



Map Lot Sub: 000020 000423 000450
Location: 428 SANBORN HILL ROAD
Owner: CHARLES, BYRON M
View Value: \$ 3,200
Subject: HILLS
Width: NARROW
Depth: TOP 50%
Distance: CLOSE/NEAR
Condition: 100
Notes: HLS/TUN/d50/NER VU



Map Lot Sub: 000004 000667 000500
Location: 566 HOGG HILL ROAD
Owner: MARTIN, DOROTHY A.
View Value: \$ 4,800
Subject: MOUNTAINS
Width: TUNNEL
Depth: TOP 25%
Distance: DISTANT
Condition: 100
Notes: MTNS/TUN/D25/DST V



Map Lot Sub: 000007 000757 000445
Location: 200 OAK HILL WEST ROAD
Owner: PAGE, WILLIAM
View Value: \$ 4,800
Subject: MOUNTAINS
Width: TUNNEL
Depth: TOP 25%
Distance: DISTANT
Condition: 100
Notes: CROYDON MTN VU



Map Lot Sub: 000009 000788 000068
Location: 557 HOGG HILL ROAD
Owner: HEATH, LAURA M
View Value: \$ 4,800
Subject: MOUNTAINS
Width: TUNNEL
Depth: TOP 25%
Distance: DISTANT
Condition: 100
Notes: MTS/TUN/D25/DST VU



Map Lot Sub: 000014 000633 000421
Location: 736 DEER HILL ROAD
Owner: SEEKAMP, SCOTT S
View Value: \$ 4,800
Subject: MOUNTAINS
Width: TUNNEL
Depth: TOP 25%
Distance: DISTANT
Condition: 100
Notes: TUNNEL CROYDON VU



Map Lot Sub: 000020 000777 000066
Location: 162 SANBORN HILL EXT
Owner: ROBBINS, GARY M.
View Value: \$ 4,800
Subject: HILLS
Width: AVERAGE
Depth: TOP 50%
Distance: CLOSE/NEAR
Condition: 100
Notes: HLS/AVG/D50/NER VU



Map Lot Sub: 000023 000624 000138
Location: 2259 MAIN STREET
Owner: WHEATLEY, JOHN A.
View Value: \$ 4,800
Subject: HILLS
Width: NARROW
Depth: TOP 75%
Distance: CLOSE/NEAR
Condition: 100
Notes: HILL VU



Map Lot Sub: 000028 000653 000102
Location: 449 FOUR CORNERS ROAD
Owner: AUSTIN, PAUL G
View Value: \$ 4,800
Subject: MOUNTAINS
Width: TUNNEL
Depth: TOP 25%
Distance: DISTANT
Condition: 100
Notes: mts/tun/D25/dst VU



Map Lot Sub: 000036 000780 000447
Location: 2354 GEORGE HILL ROAD
Owner: RAVEN HILL FARM REALTY TRUST
View Value: \$ 4,800
Subject: MOUNTAINS
Width: TUNNEL
Depth: TOP 25%
Distance: DISTANT
Condition: 100
Notes: MTS/TUN/D25/DST VU



Map Lot Sub: 000043 000357 000205
Location: GEORGE HILL ROAD
Owner: HUNTOON, NEAL H
View Value: \$ 4,800
Subject: MOUNTAINS
Width: TUNNEL
Depth: TOP 25%
Distance: DISTANT
Condition: 100
Notes: TUN/DST/MT/TOP25 V



Map Lot Sub: 000010 000122 000011
Location: 444 HOGG HILL ROAD
Owner: LIZOTTE, JOSHUA D.
View Value: \$ 6,400
Subject: HILLS
Width: AVERAGE
Depth: TOP 50%
Distance: DISTANT
Condition: 100
Notes: NAR/DST/50/HILL VU

	Date	Book/Page	Type	Price
Most Recent Sale:	05/24/13	1881/882	Q I	\$267,500
Current Assessment:				\$282,100



Map Lot Sub: 000036 000606 000220
Location: 586 PHILBRICK HILL ROAD
Owner: STAMMER, EDWARD J.
View Value: \$ 6,400
Subject: HILLS
Width: AVERAGE
Depth: TOP 50%
Distance: DISTANT
Condition: 100
Notes: HLS/AVE/D25/DST VU



Map Lot Sub: 000006 000668 000203
Location: 89 GOLF COURSE ROAD
Owner: LAUSTER, ROBERT J & JUDITH L.
View Value: \$ 7,200
Subject: LAKES & MOUNTAINS
Width: TUNNEL
Depth: TOP 50%
Distance: CLOSE/NEAR
Condition: 100
Notes: LKE/TUN/D25/NER VU



Map Lot Sub: 000015 000498 000541
Location: 195 SANBORN HILL EXT
Owner: TUOHY, JOSEPH T.
View Value: \$ 7,200
Subject: HILLS
Width: WIDE
Depth: TOP 50%
Distance: CLOSE/NEAR
Condition: 100
Notes: HLS/WID/D100/NER V



Map Lot Sub: 000029 000370 000120
Location: 2878 MAIN STREET
Owner: PIEDMONT, KENNETH H.
View Value: \$ 7,200
Subject: HILLS
Width: AVERAGE
Depth: TOP 75%
Distance: CLOSE/NEAR
Condition: 100
Notes: VU



Map Lot Sub: 000036 000743 000390
Location: GEORGE HILL ROAD
Owner: RAVEN HILL FARM REALTY TRUST
View Value: \$ 7,200 CU
Subject: MOUNTAINS
Width: TUNNEL
Depth: TOP 75%
Distance: DISTANT
Condition: 50
Notes: part blkd vu



Map Lot Sub: 000043 000267 000308
Location: 1987 GEORGE HILL ROAD
Owner: KEENE, PETER A., TRUSTEE
View Value: \$ 7,200
Subject: HILLS
Width: AVERAGE
Depth: TOP 75%
Distance: CLOSE/NEAR
Condition: 100
Notes: HLS/AVG/D75/NER VU



Map Lot Sub: 000043 000341 000418
Location: 1854 GEORGE HILL ROAD
Owner: BLANCHETTE, PHILLIP
View Value: \$ 7,200
Subject: HILLS
Width: AVERAGE
Depth: TOP 75%
Distance: CLOSE/NEAR
Condition: 100
Notes: HLS/AVG/D75/NER V



Map Lot Sub: 000043 000365 000238
Location: 1988 GEORGE HILL ROAD
Owner: HUNTOON, NEAL H
View Value: \$ 7,200
Subject: HILLS
Width: AVERAGE
Depth: TOP 75%
Distance: CLOSE/NEAR
Condition: 100
Notes: 60 PRT BLK HILL VU



Map Lot Sub: 000004 000190 000484
Location: 709 HOGG HILL ROAD
Owner: CUNNINGHAM, LINDA B & THOMAS M
View Value: \$ 8,000
Subject: MOUNTAINS
Width: NARROW
Depth: TOP 25%
Distance: DISTANT
Condition: 100
Notes: MTNS/NAR/D25/DST



Map Lot Sub: 000007 000070 000018
Location: 307 MAIN STREET
Owner: CASTLE, DONALD & ALBING, ROBIN
View Value: \$ 8,000
Subject: LAKES/PONDS
Width: TUNNEL
Depth: TOP 75%
Distance: CLOSE/NEAR
Condition: 100
Notes: LKE/AVG/D50/NER VU



Map Lot Sub: 000007 000840 000110
Location: 386 MESSER HILL ROAD
Owner: O'CONNOR, MARGARET
View Value: \$ 8,000
Subject: MOUNTAINS
Width: NARROW
Depth: TOP 25%
Distance: DISTANT
Condition: 100
Notes: 20 MTN SUNAPEE VU



Map Lot Sub: 000020 000354 000336
Location: 557 SANBORN HILL ROAD
Owner: LANE, ROBERT
View Value: \$ 8,000
Subject: MOUNTAINS
Width: NARROW
Depth: TOP 25%
Distance: DISTANT
Condition: 100
Notes: mts/nar/D25/dst VU



Map Lot Sub: 000028 000739 000205
Location: 523 FOUR CORNERS ROAD
Owner: NEILSEN, ANN D & GALE G.
View Value: \$ 8,000
Subject: MOUNTAINS
Width: NARROW
Depth: TOP 25%
Distance: DISTANT
Condition: 100
Notes: MTS/NAR/25/DST VU



Map Lot Sub: 000047 000822 000176
Location: 144 CARTER BROOK ROAD
Owner: HURRELL, EDWARD
View Value: \$ 8,000
Subject: MOUNTAINS
Width: NARROW
Depth: TOP 50%
Distance: DISTANT
Condition: 50
Notes: VU thru p-lines



Map Lot Sub: 000007 000050 000207
Location: 132 COLBY HILL ROAD
Owner: MURPHY, EDWARD P
View Value: \$ 9,600
Subject: MOUNTAINS
Width: TUNNEL
Depth: TOP 50%
Distance: DISTANT
Condition: 100
Notes: MTNS/TUN/D50/DST V



Map Lot Sub: 000010 000201 000272
Location: 255 HOGG HILL ROAD
Owner: COLENA, JOCELYN
View Value: \$ 9,600
Subject: HILLS
Width: AVERAGE
Depth: TOP 75%
Distance: DISTANT
Condition: 100
Notes: 45 HILL VU



Map Lot Sub: 000025 000299 000513
Location: PHILBRICK HILL ROAD
Owner: DASHNER, GARY M
View Value: \$ 9,600
Subject: HILLS
Width: AVERAGE
Depth: FULL 100%
Distance: CLOSE/NEAR
Condition: 100
Notes: VU



Map Lot Sub: 000024 000258 000222
Location: 300 NICHOLS HILL ROAD
Owner: CHIARELLA, SUSAN LEE
View Value: \$ 11,200
Subject: HILLS
Width: WIDE
Depth: TOP 75%
Distance: CLOSE/NEAR
Condition: 100
Notes: HLS/WID/D75/NERCLS



Map Lot Sub: 000018 000082 000183
Location: 391 WEBSTER PASS
Owner: LYMAN, DAVID R
View Value: \$ 12,000
Subject: MOUNTAINS
Width: NARROW
Depth: TOP 50%
Distance: DISTANT
Condition: 75
Notes: VU LESS C TOWER



Map Lot Sub: 000029 000086 000115
Location: 205 FOUR CORNERS ROAD
Owner: CASWELL, PATRICIA H
View Value: \$ 12,000
Subject: LAKES & HILLS
Width: NARROW
Depth: FULL 100%
Distance: CLOSE/NEAR
Condition: 100
Notes: LAK/tun/CLS VU



Map Lot Sub: 000020 000418 000199
Location: 540 SANBORN HILL ROAD
Owner: LANE, ROBERT
View Value: \$ 12,800
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 50%
Distance: DISTANT
Condition: 50
Notes: MTNs thru ple



Map Lot Sub: 000025 000368 000289
Location: 56 SANBORN HILL ROAD
Owner: TATRO, FRED A
View Value: \$ 12,800
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 25%
Distance: DISTANT
Condition: 100
Notes: DIST HILL/MT TOPVU



Map Lot Sub: 000007 000818 000321
Location: 257 MESSER HILL ROAD
Owner: BOOKER, JANET
View Value: \$ 14,400
Subject: HILLS
Width: WIDE
Depth: FULL 100%
Distance: CLOSE/NEAR
Condition: 100
Notes: MTNS/AVE/D50/DST V



Map Lot Sub: 000009 000484 000215
Location: 721 STONEY BROOK ROAD
Owner: FARRELL, KATHRYN E.
View Value: \$ 14,400
Subject: LAKES/PONDS
Width: AVERAGE
Depth: FULL 100%
Distance: CLOSE/NEAR
Condition: 50
Notes: lake thru p-lines



Map Lot Sub: 000030 000256 000197
Location: 18 CROSS PLACE
Owner: SMITH, GARY JO T.
View Value: \$ 14,400
Subject: PASTORAL
Width: WIDE
Depth: FULL 100%
Distance: CLOSE/NEAR
Condition: 100
Notes:

	Date	Book/Page	Type	Price
Most Recent Sale:	04/17/13	1877/172	Q I	\$385,000
Current Assessment:				\$348,300



Map Lot Sub: 000043 000314 000160
Location: 2107 GEORGE HILL ROAD
Owner: BRUSS, GREGORY L
View Value: \$ 14,400
Subject: LAKES & HILLS
Width: AVERAGE
Depth: TOP 75%
Distance: CLOSE/NEAR
Condition: 100
Notes: WATER/HILL VU



Map Lot Sub: 000007 000092 000245
Location: 145 COLBY HILL ROAD
Owner: MENDELSON, SYLVAN M.
View Value: \$ 16,000
Subject: MOUNTAINS
Width: NARROW
Depth: TOP 50%
Distance: DISTANT
Condition: 100
Notes: MTNS/TUN/D50/DST V



Map Lot Sub: 000042 000033 000290
Location: ROUTE 4A
Owner: BERKELEY, STEVEN
View Value: \$ 16,000
Subject: MOUNTAINS
Width: NARROW
Depth: TOP 50%
Distance: DISTANT
Condition: 100
Notes: GRAN/CROY VU



Map Lot Sub: 000007 000016 000085
Location: MAIN STREET
Owner: WOELTZ, ANTHONY
View Value: \$ 18,400
Subject: LAKES & MOUNTAINS
Width: NARROW
Depth: TOP 75%
Distance: CLOSE/NEAR
Condition: 100
Notes: VU



Map Lot Sub: 000006 000595 000165
Location: 157 TWIN LAKE VILLA ROAD
Owner: FLEDDERJOHN, JUDITH A.
View Value: \$ 19,200
Subject: LAKES & MOUNTAINS
Width: AVERAGE
Depth: TOP 50%
Distance: CLOSE/NEAR
Condition: 100
Notes: VU



Map Lot Sub: 000006 000625 000210
Location: 145 GOLF COURSE ROAD
Owner: MURRAY, SYLVIA, K. TRUSTEE
View Value: \$ 19,200
Subject: LAKES & MOUNTAINS
Width: AVERAGE
Depth: TOP 50%
Distance: CLOSE/NEAR
Condition: 100
Notes: VU



Map Lot Sub: 000019 000166 000453
Location: 631 NICHOLS HILL ROAD
Owner: HILL II, DONALD W
View Value: \$ 19,200
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 50%
Distance: DISTANT
Condition: 75
Notes: PRTBLKGRAN/CROYVU



Map Lot Sub: 000023 000837 000463
Location: 2657 MAIN STREET
Owner: PLOETTNER, ROBERT
View Value: \$ 19,200
Subject: LAKES & HILLS
Width: AVERAGE
Depth: FULL 100%
Distance: CLOSE/NEAR
Condition: 100
Notes: vu thru ple



Map Lot Sub: 000006 000668 000161
Location: 85 GOLF COURSE ROAD
Owner: MCGARRY, CAROL LUREE
View Value: \$ 24,000
Subject: LAKES & MOUNTAINS
Width: NARROW
Depth: TOP 75%
Distance: DISTANT
Condition: 100
Notes: MTNS/LAKE VU



Map Lot Sub: 000007 000144 000211
Location: 55 COLBY HILL ROAD
Owner: BOBRUFF, ARTHUR & TRUST
View Value: \$ 25,600
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 50%
Distance: DISTANT
Condition: 100
Notes: VU



Map Lot Sub: 000007 000413 000514
Location: OAK HILL ROAD
Owner: SADLEMIRE, ROBERT
View Value: \$ 25,600
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 50%
Distance: DISTANT
Condition: 100
Notes: MTN/AVE/D50/DST VU



Map Lot Sub: 000007 000511 000299
Location: 263 OAK HILL ROAD
Owner: KIRKWOOD, MARY CLARE
View Value: \$ 25,600
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 50%
Distance: DISTANT
Condition: 100
Notes: DST/TOP 50 MTNS VU



Map Lot Sub: 000007 000563 000376
Location: 164 OAK HILL ROAD
Owner: SCHWARTZ, JUDITH C REVOC TRUST
View Value: \$ 25,600
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 50%
Distance: DISTANT
Condition: 100
Notes: mts/AVE/D50/DST VU



Map Lot Sub: 000007 000743 000247
Location: 195 OAK HILL WEST ROAD
Owner: TEDESCHI, GREGORY T.
View Value: \$ 25,600
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 50%
Distance: DISTANT
Condition: 100
Notes: MTN/AVE/D50/DST VU



Map Lot Sub: 000010 000025 000129
Location: 457 HOGG HILL ROAD
Owner: SHANK, EDWARD L.
View Value: \$ 25,600
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 50%
Distance: DISTANT
Condition: 100
Notes: MTS/AVE/D50/DST VU



Map Lot Sub: 000012 000622 000010
Location: 63 OAK HILL ROAD
Owner: SADLEMIRE, ROBERT
View Value: \$ 25,600
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 50%
Distance: DISTANT
Condition: 100
Notes: MTNS/AVE/D50/DST V



Map Lot Sub: 000014 000681 000458
Location: 785 DEER HILL ROAD
Owner: HODGES, ELIZABETH
View Value: \$ 25,600
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 50%
Distance: DISTANT
Condition: 100
Notes: 30+ GRAN/CROY VU



Map Lot Sub: 000015 000500 000085
Location: 10 SHORE DRIVE
Owner: BEAULIEU, JOSEPH D
View Value: \$ 25,600
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 50%
Distance: DISTANT
Condition: 100
Notes: MTNS/AVG/D50/DST V



Map Lot Sub: 000018 000345 000040
Location: 1709 MAIN STREET
Owner: LAUDERDALE, JAMES C.
View Value: \$ 25,600
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 50%
Distance: DISTANT
Condition: 100
Notes: MTNS/AVE/D50/dst V



Map Lot Sub: 000025 000315 000456
Location: 105 OLD CROYDON ROAD
Owner: WADDELL, RICHARD
View Value: \$ 25,600
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 50%
Distance: DISTANT
Condition: 100
Notes: MTS/AVG/D50/dst Vu



Map Lot Sub: 000025 000382 000269
Location: SANBORN HILL ROAD
Owner: TATRO, FRED A
View Value: \$ 25,600
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 50%
Distance: DISTANT
Condition: 100
Notes: HLS/AVE/D50/dst VU



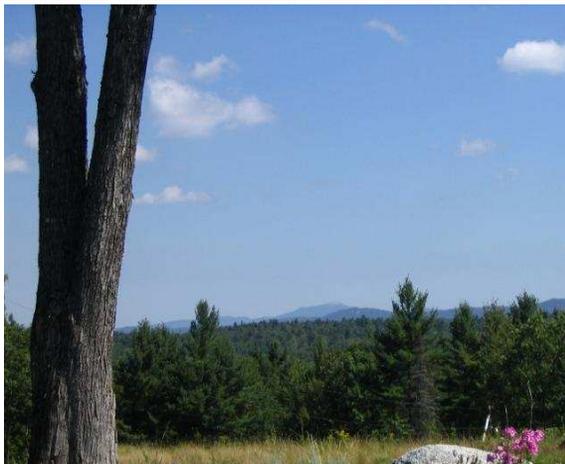
Map Lot Sub: 000025 000550 000173
Location: MAIN STREET
Owner: TATRO, FRED A
View Value: \$ 25,600 CU
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 50%
Distance: DISTANT
Condition: 100
Notes: DIST HILL/MTN VU



Map Lot Sub: 000028 000583 000059
Location: 43 BOWMAN ROAD
Owner: BRAY, TIMOTHY J.
View Value: \$ 25,600
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 50%
Distance: DISTANT
Condition: 100
Notes: MTN/AVE/50%/DST VU



Map Lot Sub: 000007 000058 000370
Location: 203 COLBY HILL ROAD
Owner: TWOMBLY, STEPHEN D
View Value: \$ 32,000
Subject: MOUNTAINS
Width: NARROW
Depth: FULL 100%
Distance: DISTANT
Condition: 100
Notes: MTN/NAR/D100/DST V



Map Lot Sub: 000010 000146 000114
Location: 360 HOGG HILL ROAD
Owner: SMITH, WAYNE D.
View Value: \$ 32,000
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 50%
Distance: EXTREME DISTANT
Condition: 100
Notes: 30 MULTITIER VU



Map Lot Sub: 000024 000684 000410
Location: 137 BECKS WAY
Owner: MACDONALD, ALEXANDER I.
View Value: \$ 32,000
Subject: MOUNTAINS
Width: NARROW
Depth: FULL 100%
Distance: DISTANT
Condition: 100
Notes: MTS/nar/D100/DST V



Map Lot Sub: 000007 000067 000298
Location: 201 COLBY HILL ROAD
Owner: WEISS, WILLIAM M
View Value: \$ 38,400
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 75%
Distance: DISTANT
Condition: 100
Notes: MTN/AVE/D75/DST V



Map Lot Sub: 000007 000407 000463
Location: 165 OAK HILL ROAD
Owner: SHUKOVSKY, HAROLD
View Value: \$ 38,400
Subject: LAKES & MOUNTAINS
Width: AVERAGE
Depth: TOP 75%
Distance: DISTANT
Condition: 100
Notes: MTN/AVE/D75/DST V



Map Lot Sub: 000018 000375 000110
Location: 1793 MAIN STREET
Owner: DIRIENZO, CHARLES J.
View Value: \$ 38,400
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 75%
Distance: DISTANT
Condition: 100
Notes: MTNS/AVE/D75/dst V



Map Lot Sub: 000019 000063 000519
Location: 543 NICHOLS HILL ROAD
Owner: LYLE, JACK
View Value: \$ 38,400
Subject: MOUNTAINS
Width: WIDE
Depth: TOP 50%
Distance: DISTANT
Condition: 100
Notes: 90 GRAN/CROY MTNVU



Map Lot Sub: 000024 000640 000510
Location: 3337 MAIN STREET
Owner: SACKS, NANCY L., TRUST
View Value: \$ 38,400
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 75%
Distance: DISTANT
Condition: 100
Notes: 60 MTN/VALLEY VU



Map Lot Sub: 000025 000334 000244
Location: 81 SANBORN HILL ROAD
Owner: LEE, KRISTEN J
View Value: \$ 38,400
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 75%
Distance: DISTANT
Condition: 100
Notes: DIST MTN VU



Map Lot Sub: 000038 000612 000539
Location: 490 FOWLER TOWN ROAD
Owner: BEAUCHER, CHRISTOPHER
View Value: \$ 48,000
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 75%
Distance: EXTREME DISTANT
Condition: 100
Notes: MTS/ave/D75/EXT



Map Lot Sub: 000007 000419 000206
Location: 333 OAK HILL ROAD
Owner: WESSON, WILLIAM S
View Value: \$ 51,200
Subject: LAKES & MOUNTAINS
Width: AVERAGE
Depth: FULL 100%
Distance: DISTANT
Condition: 100
Notes: MTN/AVG/D100/DST V



Map Lot Sub: 000007 000487 000248
Location: OFF OAK HILL ROAD
Owner: LOVETT, JAMES E., TRUSTEE
View Value: \$ 51,200
Subject: LAKES & MOUNTAINS
Width: AVERAGE
Depth: FULL 100%
Distance: DISTANT
Condition: 100
Notes: MTN/AVE/D100/DST V



Map Lot Sub: 000023 000332 000037
Location: 95 WEBSTER PASS
Owner: DEARTH, WAYLAND
View Value: \$ 51,200
Subject: LAKES & MOUNTAINS
Width: AVERAGE
Depth: FULL 100%
Distance: DISTANT
Condition: 100
Notes: MTS/AVG/D100/DST V



Map Lot Sub: 000007 000093 000243
Location: 123 COLBY HILL ROAD
Owner: BARKER, STEPHEN K
View Value: \$ 57,600
Subject: MOUNTAINS
Width: WIDE
Depth: TOP 75%
Distance: DISTANT
Condition: 100
Notes: MTNS/WID/D100/DST



Map Lot Sub: 000024 000090 000060
Location: 497 NICHOLS HILL ROAD
Owner: LYLE, JACK
View Value: \$ 57,600
Subject: MOUNTAINS
Width: WIDE
Depth: TOP 75%
Distance: DISTANT
Condition: 100
Notes: MTS/WID/D100/DIST



Map Lot Sub: 000030 000545 000338
Location: 365 PHILBRICK HILL ROAD
Owner: NULSEN, ALICE D., TRUSTEE
View Value: \$ 57,600
Subject: MOUNTAINS
Width: WIDE
Depth: TOP 75%
Distance: DISTANT
Condition: 100
Notes: MTS/WID/D75/DST VU



Map Lot Sub: 000007 000730 000203
Location: OAK HILL WEST ROAD
Owner: BEAULIEU, MICHAEL J
View Value: \$ 64,000
Subject: MOUNTAINS
Width: AVERAGE
Depth: FULL 100%
Distance: EXTREME DISTANT
Condition: 100
Notes: MTNS/AVE/D100/DST



Map Lot Sub: 000007 000510 000257
Location: 258 OAK HILL ROAD
Owner: GATTI, JAMES
View Value: \$ 72,000
Subject: MOUNTAINS
Width: WIDE
Depth: TOP 75%
Distance: EXTREME DISTANT
Condition: 100
Notes: TOP 75 EXT DIST VU



Map Lot Sub: 000007 000621 000169
Location: 35 OAK HILL WEST ROAD
Owner: SHYE, JASON, TRUSTEE
View Value: \$ 72,000
Subject: MOUNTAINS
Width: WIDE
Depth: TOP 75%
Distance: EXTREME DISTANT
Condition: 100
Notes: MTNS/WID/D75/DST V



Map Lot Sub: 000007 000632 000189
Location: 65 OAK HILL WEST ROAD
Owner: VINCENTE, STEVEN
View Value: \$ 72,000
Subject: MOUNTAINS
Width: WIDE
Depth: TOP 75%
Distance: EXTREME DISTANT
Condition: 100
Notes: MTS/WID/D75/DST VU

	Date	Book/Page	Type	Price
Most Recent Sale:	09/04/12	1852/568	Q I	\$397,000
Current Assessment:				\$450,300



Map Lot Sub: 000007 000713 000193
Location: 117 OAK HILL WEST ROAD
Owner: CARTER, JAMES F.
View Value: \$ 72,000
Subject: MOUNTAINS
Width: WIDE
Depth: TOP 75%
Distance: EXTREME DISTANT
Condition: 100
Notes: MTNS/WID/D75/DST V



Map Lot Sub: 000007 000736 000223
Location: 175 OAK HILL WEST ROAD
Owner: GEORGITSIS, VASILIOS, TRUSTEE
View Value: \$ 72,000
Subject: MOUNTAINS
Width: WIDE
Depth: TOP 75%
Distance: EXTREME DISTANT
Condition: 100
Notes: MTN VU



Map Lot Sub: 000007 000684 000192
Location: 85 OAK HILL WEST ROAD
Owner: CALLAN, JAMES R.
View Value: \$ 80,000
Subject: MOUNTAINS
Width: PANORAMIC
Depth: TOP 50%
Distance: EXTREME DISTANT
Condition: 100
Notes: MTNS/wid/D75/DST



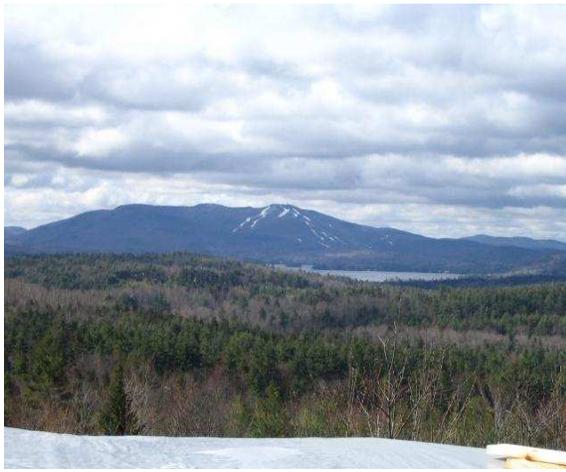
Map Lot Sub: 000007 000440 000377
Location: 173 OAK HILL ROAD
Owner: DUADE, RUSSELL J. & CYNTHIA R.
View Value: \$ 96,000
Subject: LAKES & MOUNTAINS
Width: WIDE
Depth: FULL 100%
Distance: EXTREME DISTANT
Condition: 100
Notes: MTNS/WID/D100/DST



Map Lot Sub: 000007 000452 000346
Location: 223 OAK HILL ROAD
Owner: GOLDSMITH, PETER L, TRUSTEE
View Value: \$ 96,000
Subject: LAKES & MOUNTAINS
Width: WIDE
Depth: FULL 100%
Distance: EXTREME DISTANT
Condition: 100
Notes: MTNS/WID/D100/DST



Map Lot Sub: 000007 000559 000405
Location: 206 OAK HILL ROAD
Owner: STEINGREBE, JEFFREY L
View Value: \$ 96,000
Subject: MOUNTAINS
Width: WIDE
Depth: FULL 100%
Distance: EXTREME DISTANT
Condition: 100
Notes: MTNS/WID/D100/DST



Map Lot Sub: 000007 000745 000254
Location: 325 MESSER HILL ROAD
Owner: DOMINGS, ROBERT E. JR.
View Value: \$ 96,000
Subject: LAKES & MOUNTAINS
Width: WIDE
Depth: FULL 100%
Distance: EXTREME DISTANT
Condition: 100
Notes: VU



Map Lot Sub: 000030 000518 000274
Location: 253 PHILBRICK HILL ROAD
Owner: NATURAL DHARMA FELLOWSHIP
View Value: \$ 96,000
Subject: MOUNTAINS
Width: PANORAMIC
Depth: TOP 75%
Distance: DISTANT
Condition: 100
Notes: MTS/PAN/D75/DST V



Map Lot Sub: 000036 000537 000317
Location: 2561 GEORGE HILL ROAD
Owner: FIDLER, DAVID C
View Value: \$ 96,000
Subject: MOUNTAINS
Width: PANORAMIC
Depth: TOP 75%
Distance: DISTANT
Condition: 100
Notes: MTS/PAN/D75/DST VU



Map Lot Sub: 000007 000663 000417
Location: 164 OAK HILL WEST ROAD
Owner: LUNDBERG, ELIZABETH CLARK
View Value: \$ 120,000
Subject: LAKES & MOUNTAINS
Width: PANORAMIC
Depth: TOP 75%
Distance: EXTREME DISTANT
Condition: 100
Notes: MTNS/PAN/D100/DST



Map Lot Sub: 000007 000427 000410
Location: 169 OAK HILL ROAD
Owner: LUCAS, MARGARET JEAN
View Value: \$ 160,000
Subject: MOUNTAINS
Width: PANORAMIC
Depth: FULL 100%
Distance: EXTREME DISTANT
Condition: 100
Notes: MTN/PAN/D75/DST VU

	Date	Book/Page	Type	Price
Most Recent Sale:	07/20/15	1949/0197	Q I	\$975,000
Current Assessment:				\$973,200



Map Lot Sub: 000007 000432 000162
Location: 335 OAK HILL ROAD
Owner: BUTLER, CLARA W., TRUSTEE
View Value: \$ 160,000
Subject: LAKES & MOUNTAINS
Width: PANORAMIC
Depth: FULL 100%
Distance: EXTREME DISTANT
Condition: 100
Notes: 180 MULTI TIER VU



Map Lot Sub: 000007 000560 000290
Location: 236 OAK HILL ROAD
Owner: EATON, JOAN M
View Value: \$ 160,000
Subject: MOUNTAINS
Width: PANORAMIC
Depth: FULL 100%
Distance: EXTREME DISTANT
Condition: 100
Notes: MTNS/PAN/D100/DST



Map Lot Sub: 000013 000025 000525
Location: 98 FOXSTAND ROAD
Owner: CROWELL, PETER B.
View Value: \$ 160,000
Subject: LAKES & MOUNTAINS
Width: PANORAMIC
Depth: FULL 100%
Distance: EXTREME DISTANT
Condition: 100
Notes: 180MULTITIERMTN VU



Map Lot Sub: 000013 000050 000500
Location: 110 PELLERIN HILL ROAD
Owner: PELLERIN, DAVID G. JR.
View Value: \$ 160,000
Subject: MOUNTAINS
Width: PANORAMIC
Depth: FULL 100%
Distance: EXTREME DISTANT
Condition: 100
Notes: VU



Map Lot Sub: 000018 000188 000056
Location: 157 FOXSTAND ROAD
Owner: CROWELL, PETER B.
View Value: \$ 160,000
Subject: MOUNTAINS
Width: PANORAMIC
Depth: FULL 100%
Distance: EXTREME DISTANT
Condition: 100
Notes: 160 MULTITIERMTNVU

C. BUILDING GRADING

Residential Buildings

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.

Camps

B3 – Bare Minimum Camp – Very minimum camp. Typically no interior finish, insulation, foundation, central heat, plumbing or electric service. Typically a seasonal dwelling.

B2 – Below Minimum Camp – Minimum camp style construction, typically no interior finish, insulation, or may lack central heat. May lack plumbing and/or electric service. Typically no foundation.

B1 -Minimum Camp – Minimum 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.

A0 – Average Camp - Very plain shelter with few doors or windows, low grade design interior and exterior. Typically without an enclosed foundation.

A1 – Above Average Camp - 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 camp with an enclosed foundation.

A2 – Good Quality Camp - 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.

A3 – Very Good Quality Camp - 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.

A4 – Excellent Quality Camp - Generally of above average materials or a mix of average and high. May be similar in quality to an average house.

A5 – Excellent + Quality Camp – Typically more than an A4 above, but still retains some camp type construction. May be used year-round. Exterior and interior trim of good quality and design, or may have some custom windows and cathedral areas typically with good lighting.

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.



B2 -- AVG-20 (000028 000779 000203)



B1 -- AVG-10 (000028 000640 000373)



B1 -- AVG-10 (000003 000402 000475)



B1 -- AVG-10 (000008 000578 000032)



A0 -- AVG (000009 000847 000107)



A0 -- AVG (000025 000372 000373)



A0 -- AVG (000035 000839 000402)



A1 -- AVG+10 (000029 000463 000379)



A1 -- AVG+10 (000042 000041 000311)



A1 -- AVG+10 (000043 000501 000244)



A1 -- AVG+10 (000009 000726 000052)



A2 -- AVG+20 (000008 000114 000523)



A2 -- AVG+20 (000030 000307 000157)



A2 -- AVG+20 (000036 000512 000147)



A2 -- AVG+20 (000018 000010 000516)



A2 -- AVG+20 (000025 000350 000180)



A2 -- AVG+20 (000029 000133 000209)



A2 -- AVG+20 (000037 000458 000147)



A3 -- AVG+30 (000015 000544 000460)



A3 -- AVG+30 (000007 000684 000192)



A3 -- AVG+30 (000007 000757 000445)



A3 -- AVG+30 (000006 000625 000210)



A4 -- EXC (000007 000093 000243)



A4 -- EXC (000007 000419 000206)



A4 -- EXC (000025 000467 000330)



A4 -- EXC (000036 000537 000317)



A5 -- EXC+10 (000037 000453 000117)



A5 -- EXC+10 (000031 000428 000302)



A5 -- EXC+10 (000006 000823 000213)



A5 -- EXC+10 (000007 000012 000269)



A6 -- EXC+20 (000007 000132 000012)



A6 -- EXC+20 (000007 000144 000211)



A6 -- EXC+20 (000013 000025 000525)



A7 -- EXC+40 (000007 000452 000346)



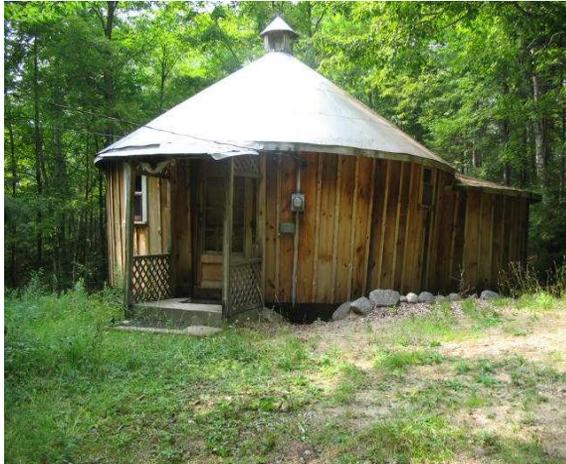
A8 -- EXC+60 (000007 000427 000410)



B3 -- AVG-30 (000048 000338 000226)



B2 -- AVG-20 (000009 000541 000275)



A0 -- AVG (000013 000062 000120)



A0 -- AVG (000025 000487 000103)



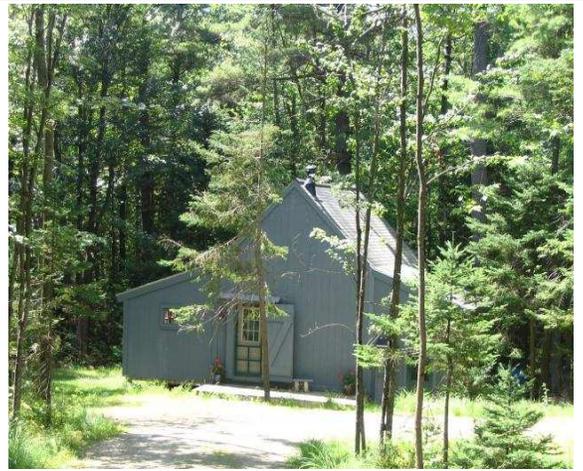
A1 -- AVG+10 (000029 000099 000066)



A1 -- AVG+10 (000009 000452 000226)



A2 -- AVG+20 (000009 000503 000269)



A3 -- AVG+30 (000004 000468 000492)



A3 -- AVG+30 (000009 000384 000173)



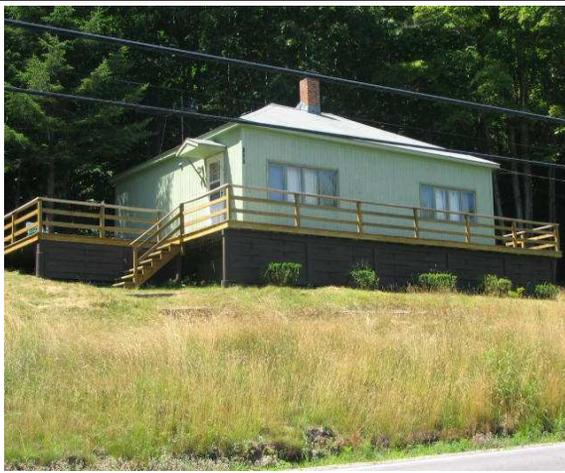
A4 -- EXC (000009 000420 000188)



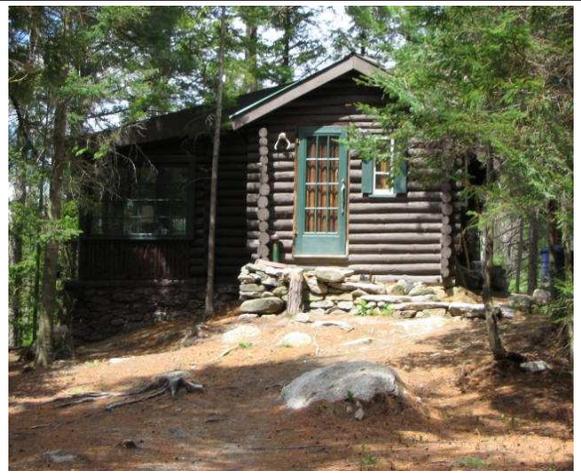
A4 -- EXC (000006 000610 000272)



A4 -- EXC (000013 000345 000000)



A4 -- EXC (000023 000764 000343)



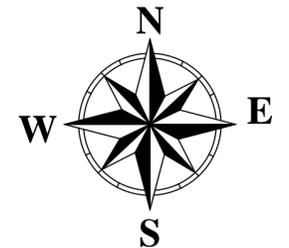
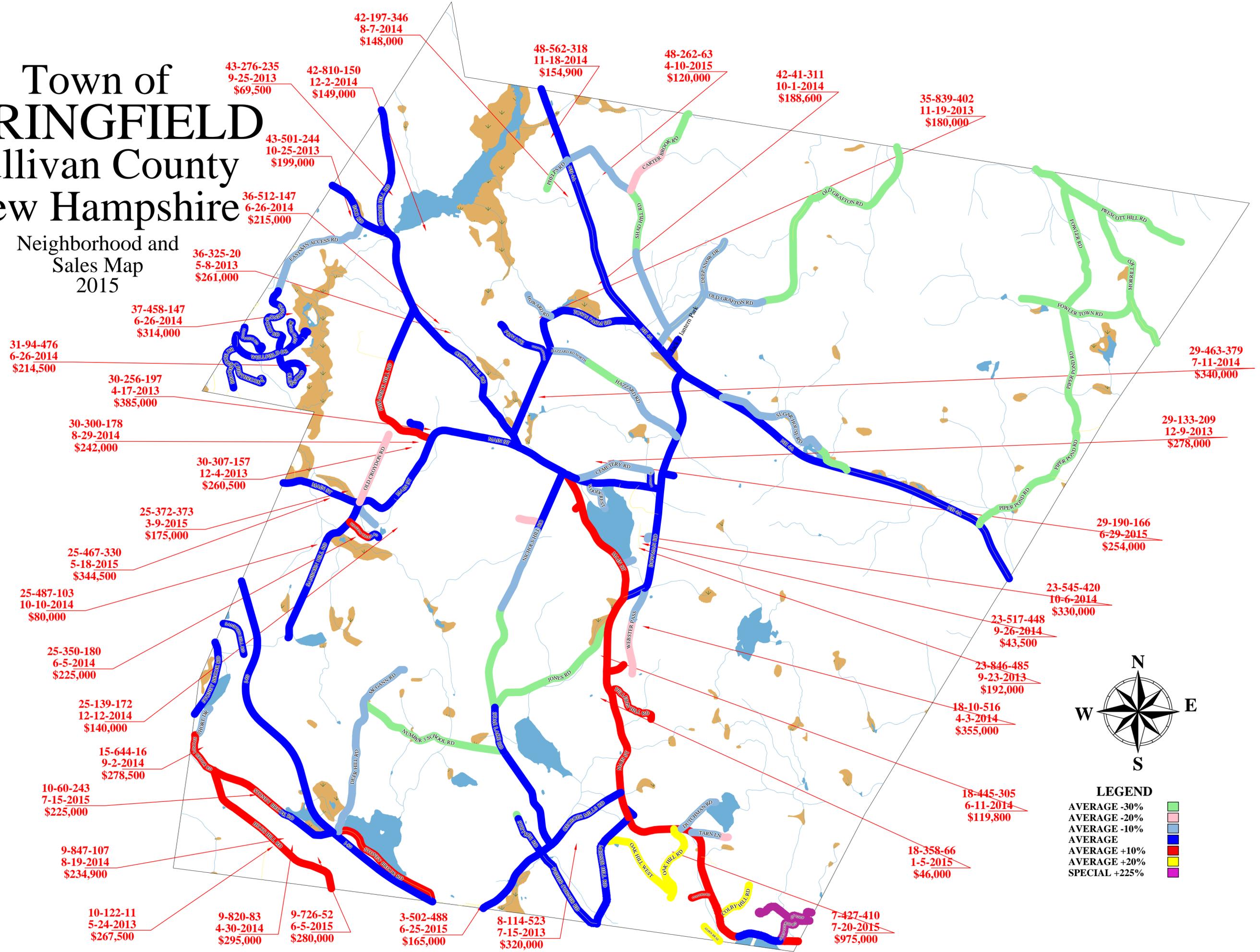
A5 -- EXC+10 (000009 000572 000269)



A5 -- EXC+10 (000012 000446 000273)

Town of SPRINGFIELD Sullivan County New Hampshire

Neighborhood and Sales Map 2015



LEGEND

AVERAGE -30%	Green
AVERAGE -20%	Pink
AVERAGE -10%	Light Blue
AVERAGE	Blue
AVERAGE +10%	Red
AVERAGE +20%	Yellow
SPECIAL +225%	Purple