

Avitar Associates of New England, Inc.

Municipal Services Company

EAST KINGSTON, NH

2019

CYCLICAL REVALUATION

April 1, 2019

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

www.avitarassociates.com

Index Manual V3.15

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INTRODUCTION

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

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

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

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

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

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

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

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

Intended Use of Report

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

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

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

Intended Users of Report

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

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

What This Report is Not Intended to Do

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

SECTION 1

CERTIFICATION/CONTRACT & SCOPE OF WORK

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

SECTION 1

A. CERTIFICATION

CERTIFICATION

Dear Board Members:

The attached Cyclical Update Report is hereby provided to the Town of East Kingston for an effective date of new values of 4/1/2019.

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

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

- The statements of fact contained in this report are true and correct.
- The reported assumptions and limiting conditions are my impartial and unbiased professional analyses, opinions and conclusions.
- I have no present or prospective interest in any property that is the subject of this report and I have no personal interest with respect to the parties involved, nor any bias with respect to any property that is the subject of this report or to the parties involved with this assignment.
- My engagement in this assignment and compensation for completing this task, although
 contingent upon developing and reporting predetermined statistical results was not
 contingent upon the resulting assessment of any individual property.
- My analyses, opinions and conclusions were developed and this report has been prepared
 in conformity with the NH State Law in affect as of the date of the signed contract, to the
 best of my knowledge.
- I <u>have</u> 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 \$397,322,493.

Signature: Date: 9/27/19

RESUME' OF SUPERVISOR OR SIGNOR

Chad Tremblay Roberge

Experience:

2014 - Present Assessor Supervisor, Avitar Associates of NE, Inc., Chichester, NH

Oversee subordinate staff, act as town assessor in numerous communities, ie, Kensington, Madbury, South Hampton, Effingham, Rollinsford, Chichester, Farmington, Madison, Weare and East Kingston aiding the town with their MS-1, yield tax, land use change tax, deed review, analyze sales properties and assist with the equalization process and defend property values before the BTLA and/or Superior Court. Work on town wide updates (sales survey, CAMA module calibration and testing, informal hearings, etc.) 2018 updates include Chichester, Kensington & South Hampton.

2013 – 2014 Assessor, Avitar Associates of NE, Inc., Chichester, NH

2009 – 2013 Assistant Assessor, Avitar Associates of NE, Inc., Chichester, NH

Collection of data, data processing, sales analysis and review and assisted in valuation updates in Litchfield, Auburn, Deerfield, Merrimack, South Hampton, Kensington and Thornton.

2005 - 2009 Building Measurer & Lister, Avitar Associates of NE, Inc., Chichester, NH

Collection of data for the purposes of property taxation, data processing, etc.

2000-2004 Building Measurer & Lister, Avitar Associates of NE, Inc., Chichester, NH

(Summers) Collection of data for the purposes of property taxation, data processing, etc.

Education: Roger Williams University, Bristol, RI

Biology & Chemistry - Minors in Anthropology & Sociology IAAO Course 101 – Fundamentals of Real Property Appraisal

IAAO Course 102 – Income Approach to Value IAAO Course 300 – Mass Appraisal of Property IAAO Course 333 – Residential Modeling Building

IAAO Course 932 – Restructing Income/Expense Statements

NH State Statutes – Part II – 2010 NH State Statutes – Part I – 2012

15 Hours USPAP – 2012 State USPAP Update – 2018

Professional Designations & Affiliations:

NH Department of Revenue, Certified Property Assessor Supervisor NHAAO, Member

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

THIS CERTIFIES THAT

Chad Roberge

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

DRA-CERTIFIED PROPERTY ASSESSOR SUPERVISOR

Which shall remain valid until December 31, 2023

Given this day of January 10, 2019

Thomas P. Haghes, Assistant Director

SECTION 1

B. CONTRACT & SCOPE OF WORK

REVALUATION/UPDATE AGREEMENT

SUBJECT: Cyclical (properties previously measured and listed under separate contract – See 5 Year Assessors Agreement dated 10/22/14) 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.

East Kingston, 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 East Kingston
1.2 Address of Municipality:	24 Depot Road
	East Kingston, NH 03828
1.3 Contact Email:	churteau@eastkingstonnh.gov
1.4 Contracting Officer for the Municipality:	Board of Selectmen
1.5 Telephone & Fax Numbers:	(603) 642-8406 Fax (603) 642-4918
1.6 Name of Company:	Avitar Associates of N.E., Inc.
1.7 Address of Company:	150 Suncook Valley Highway
	Chichester, NH 03258
1.8 Telephone & Fax Numbers:	(603) 798-4419 Fax (603) 798-4263
1.9 Name and Title of Company Signer:	Loren J. Martin, President of Assessing Operations
	or Gary J. Roberge, CEO
1.10 Contact Email:	loren@avitarassociates.com or gary@avitarassociates.com

2. GENERAL SERVICES TO BE PERFORMED BY THE COMPANY

2.1 Appraise all property.

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

2.2 Completion of Work:

- 2.2.1 The company shall complete all work and deliver the same in final form to the Municipal Assessing Officials on or before 10/1/2019 with assessments as of 4/1/2019.
- 2.2.2 A penalty of \$35.00 per day shall be paid by the Company for each day required for completion beyond the above stated completion date for delays caused by the Company.
- 2.2.3 The re-assessment shall be considered complete and in its final form only when informal reviews have been complete, value changes made as required and the figures are submitted to and accepted by the Municipal Assessing Officials. The Company shall provide the municipality with a full set of property record cards, the USPAP compliant mass appraisal report which includes the data collection manual and the CAMA Manual, if applicable.

2.3 Personnel.

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

2.4 Public Relations.

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

2.5 Confidentiality.

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

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

2.6 Compensation and Terms.

The Municipality in consideration of the services hereunder to be performed by the Company agrees to pay to the Company the sum of \$43,500 dollars, in manner and form as follows:

- **2.6.1** Payment shall be made in equal monthly installments of \$3,625 per month as the work progresses.
- **2.6.2** Monthly progress reports will be submitted by the Company detailing the work that has been completed to date.

3. DETAIL SERVICES TO BE PERFORMED BY THE COMPANY

3.1 Development of Unit Costs:

- 3.1.1 The Company may use Marshall & Swift Cost Manual as a basis to develop the costs of residential, commercial and industrial construction in the area and then modify those costs by local sales, material costs and prevailing wage rates in the building trades. These shall include architects and engineer's fees, and contractor's overhead and profits. Oftentimes, the existing CAMA model and established cost tables are the starting point. Before using any indicated costs, the Company shall make tests using costs against actual sales of buildings whose actual current costs are known, in order to ensure accuracy.
- 3.1.2 Residential Property Appraisal Schedules. The Company shall use unit cost as the basis of appraisal of residential properties. Schedules shall consist of unit base prices upon definite specifications for houses of various types and quality of construction and reflect the building customs and practices in the community. The schedules shall include adjustment for story height, square foot size and extra features, such as barns, garages, pools, fireplaces, etc. and are found in the USPAP compliant mass appraisal report Section "Final Valuation Cost Tables".
- 3.2 Collection of Property Data The following only applies to sale properties, as all other properties were visited as part of the cyclical measure and list under separate contract See 5 Year Assessors Agreement dated 10/22/14
 - 3.2.1 All vacant land parcels and any attributes that may affect the market value shall be listed accurately. Such attributes may include, but not be limited to: number of acres; road frontage; neighborhoods; water frontage; water access; views; topography; easements; deeded restrictions and other factors that might affect the market value.
 - 3.2.2 Every principal building(s), shall be accurately measured and listed to account for the specific elements and details of construction as described in the data collection manual. Such elements and details may include, but not be limited to: quality of construction; age of structure; depreciation factors; basement area; roofing; exterior cover; flooring; fireplaces; heating & cooling systems; plumbing; story height; number of bathrooms; number of bedrooms; and, other

features, attributes, or factors that might affect market value. (All improvements on the property will be measured but not necessarily listed, ie. sheds, decks, barns, etc.)

- **3.2.3** The Company shall make an attempt to inspect the property and if the attempt is unsuccessful, the Company may:
 - (a) Leave a notification card at the property advising the taxpayer that they will receive a letter in the future to call and schedule an interior inspection and;
 - (b) Send a letter to the property owner requesting that the property owner call the Contractor's designee, within a stated time frame as agreed upon by the Municipal Assessing Officials and the Company, to arrange for an interior inspection;
- **3.2.4** If the Company is not able to arrange for an interior inspection or entrance to a building or parcel of land cannot be obtained as detailed in Section 3.2.5 below, the Company shall:
 - (a) Estimate the value of the improvements using the best evidence available; and
 - (b) Annotate the property record card accordingly.
- **3.2.5** The Company shall complete interior inspection of all properties except:
 - (a) Vacant or unoccupied structures;
 - (b) Where multiple attempts for inspection have been made without success and the owner or occupant has not responded to the Companies notifications;
 - (c) Where postings prevent access;
 - (d) Unsafe structures;
 - (e) When the owner has refused access to the Company;
 - (f) When inhabitants appear impaired, dangerous or threatening; and,
 - (g) Any other reason for which the Municipal Assessing Officials agree that the property is inaccessible.
- **3.2.6** Commercial and Industrial property, whether rented or not, may have its earnings or estimated earnings capitalized as another means of developing the properties market value.
- **3.2.7** The Company shall provide to Municipality a complete copy of the: field data collection card(s).

3.3 Market Analysis:

- 3.3.1 A DRA Certified Property Assessor Assistant under the guidance of a DRA Certified Property Assessor or Supervisor may validate sales data. A DRA Certified Property Assessor Supervisor shall prepare the full market analysis.
- 3.3.2 In order to ensure that appraisals will reflect full and true value, the Municipality shall provide to the Company a copy of all property transfers for a

period not to exceed two (2) years immediately preceding the effective date of the update.

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

3.4 Value Notification & Informal Reviews.

- **3.4.1** The Company shall provide the Municipal Assessing Officials with a list of newly established values for review and a sample notice that specifies the dates to call for scheduling an informal hearing.
- 3.4.2 The Company shall mail, first class, to all property owners a notice of the newly estimated value of the property. Such notice shall also contain <u>instructions for online access for 30 days</u> for their ease in review and comparing assessments and an indication of where else this information is available, ie, the Library, Town Hall, etc. for review. The notice shall also contain the date, time and

location of the informal review process including instructions on obtaining an informal review.

- 3.4.3 The informal review process shall include a 3 day window for property owners to call and schedule an appointment which will occur at a later date. The informal review process may be monitored by the Municipal Assessing Officials or their designee. The Company shall ensure that an informal review of the newly estimated property values is provided to all property owners who request such review during the timeframe allowed for setting up appointments.
- 3.4.4 The Company shall notify all property owners addressed during the informal reviews of the disposition of their review stating whether or not a change in value has resulted and the amount thereof and will contain information regarding the abatement/appeal process.

3.5 Manual of Appraisal:

- **3.5.1 Final Appraisal Report**. This report shall comply with the most recent edition of Uniform Standards of Appraisal Practice (USPAP). The report shall contain the following sections:
 - 1. A Letter of Transmittal.
 - 2. A Certification Statement.
 - 3. A section including the contracted Scope of Work.
 - 4. A section detailing sales, income, and cost approaches to value including all valuation premises.
 - 5. A section including all tables pertinent to the valuation process along with all CAMA codes and adjustments used for the valuation of residential, commercial, industrial, manufactured housing and exempt properties.
 - 6. A section including statistical analysis and testing.
 - 7. A neighborhood/sales map.
 - 8. A section detailing all CAMA system codes/tables.
 - 9. A section detailing the data collection process.

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

3.6 Property Record Cards:

- 3.6.1 The Company shall prepare property record cards 8-1/2 x 11 inches for each separate parcel of property in the municipality. Sales information is detailed on the front of the card to the right of owner information and includes grantor, date of sale, and consideration amount, qualification code and indicator of whether improved (I) or vacant (V).
- 3.6.2 The cards shall be arranged based on the Town's CAMA system design, as to show the owner's name, street number, or other designation of the property and the mailing address of the owner, together with the necessary information for determining land value, the number of acres of the parcel, the land

classification, any adjustments made to the land values and the value of the improvements to the land.

- 3.6.3 The card shall be so arranged as to show descriptive information of the buildings, pricing detail, depreciation allowed for physical, functional and economic factors and an outline sketch of all principal buildings in the parcel. The property record cards shall be provided in map, lot and sublot sequence and will detail the base valuation year and the print date of the property record card.
- 3.6.4 Any coding used by the Company on the property record card will be clearly explained elsewhere on the card or in the USPAP compliant mass appraisal report.
- 3.6.5 The initial's of the Company's employee who measured and/or listed the property shall be noted on each property record card, along with 3rd and 4th characters that describe the reason for the visit and what was done, ie, M=measured, L=measured & listed. A detailed explanation of these codes is outlined in the USPAP compliant mass appraisal report.

4. APPEAL - PROCEDURE NOTIFICATION.

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

OPTION NUMBER 1

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

OPTION NUMBER 2

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

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

5. HOW THE COMPANY VALUES PROPERTY

Replacement cost shall be computed using the tables described in section 3.1. These values shall then be depreciated according to age, condition, utility and desirability and the appropriate amount of physical, functional and economic depreciation shall be shown on each property record card, or shown as a composite adjustment based on condition, utility and desirability.

- 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 VALUATION OF PUBLIC UTILITY PROPERTY

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

7. ABATEMENT & TAX APPEALS

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

8. SERVICES TO BE PERFORMED BY THE MUNICIPALITY/CITY

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

8.2 Office Space and Equipment.

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

8.3 Records and Maps.

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

8.4 Sales Information.

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

9. INDEMNIFICATION AND INSURANCE

- 9.1 The Company agrees to indemnify the Municipality against claims for bodily injury, death and property damage which arises through the company's actions in the course of the Company's performance of the agreement.
- 9.2 The Company shall not be responsible for consequential or compensatory damages arising from the late performance or non-performance of the agreement caused by circumstances which are beyond the Company's reasonable control.
- 9.3 The Company shall maintain Public Liability Insurance, Automobile Liability Insurance and Workmen's Compensation Insurance.
 - 9.3.1 The Public Liability Insurance shall be in the form of commercial general liability with the inclusion of contractual liability coverage and shall provide limits of \$1,000,000 each occurrence for bodily injury liability, and \$1,000,000 each occurrence for property damage liability.
 - 9.3.2 The Automobile Liability Insurance shall be in the form of comprehensive automobile liability and shall provide limits of \$1,000,000 each occurrence for bodily injury liability. A copy of the insurance certificate shall be forwarded to the Department of Revenue Administration before starting any work.

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

10. PERFORMANCE BOND

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

11. PROJECT SIZE

It is agreed between the parties that the entire project consists of an estimate of 1,123 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. In the event of missing public utility parcels, as coded on the MS-1 report, the additional cost is \$2,500 per utility property.

12. ADDENDUMS AND APPENDIXES

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

Agreement Execution

Contract Total \$43,500	Total Number of Parcels 1,123
In the presence of: Luyll J. Huteare Witness	Municipality of: East Kingston, N.H. By: Pettinato Chairman Richard S. Poelaert Board of Selectmen Justin B. Lyons Date: October 9, 2018
*Bond Required by Town Pland Additional Cost of \$1,750 New Total, If Bond Required	Company: Avitar Associates of N.E., Inc. By: Loren J. Martin, President of Assessing Operations or Gary J. Roberge, CEO Date: 10-15-18 ease Check One & Sign Below: Yes No x
Witness	By:
OCT 15 2018	East Kingston Board of Selectmen Date:

AVITAR PERSONNEL THAT MAY WORK ON THE PROJECT

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

RECEIVED

OCT - 9 2018

BOARD OF SELECTMEN EAST KINGSTON, NH 03827



SECTION 1

C. PERSONNEL & QUALIFICATIONS

PERSONNEL WHO CONTRIBUTED TO THIS PROJECT

<u>ID</u>	EMPLOYEE	AVITAR POSITION	NH DRA CERTIFICATION
GR	Gary J Roberge	CEO, Sr Assessor	Certified Property Assessor Supervisor
CR	Chad Roberge	Assessor/Supervisor	Certified Property Assessor Supervisor
JB	Jonathan Babon	Assessor	Certified Property Assessor
KC	Kerry Connor	Assessor	Certified Property Assessor
DM	Dan Martin	Assessor Assistant	Certified Property Assessor Assistant

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 – Data Collection was limited to sale properties & commercial and industrial properties classified for use in Mass Income Model

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

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

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

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

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

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

		MASONITE						VCX EO	TO TAL ACKED
BASE RATE CODE		LOGS	ROAD:		DW:	:E:		CDES	INTO
	STEAM	GLASS/THERMO							AIEAA
TEMPORARY	RAD WTR	DÉCOR BLK		DIST	DEPTH	DE	MIDTH	SUBJECT	WEW
ECONOMIC	RAD ELEC	CONC OR BLK							
FUNCTION		CLAPBOARD							
PHYSICAL	H	CEMENT CLPBR							
BLDG DEPRECIATION	HEAT PUMP	CEDAR/REDWD							
AEFGPVPVG		OB STUCCO				Н	Н		
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YEAR BUILT	CONVECTION	BRK ON MASNRY				HOOD	NEIGHBORHOOD	LAND USE	ZONE
WOOD	HEAT TYPE	BOARD/BATTEN			NOI	LAND INFORMATION	LANDI		
STEEL	E	BELOW AVG							10)
SPECIAL	WOOD/COAL	AVERAGE			H				9)
REIN-CONCRETE	L	ASPHALT			 				8)
MASONRY		ASBEST SHNGL			-				7
CML WALLFRMHEIGHT		ALUM SIDING							6)
AA-SPECIAL USE	ELECTRIC	ABOVE AVG			-				5
A9-LUXURIOUS	ÜEL	EXT WALLS			-				4)
A8-EXC +60	E								3)
A7-EXC +40	F			-	-				2)
A6-EXC +20		WDSHINGLE			\vdash				1)
A5-EXC +10	MIN PLYWD	TAR/GRAVEL	NOTES/ID	COND	UNITS	HTGIW	LENGTH	FEATURE (10 PER CARD)	FEATURE (1
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A2-AVG+20	HARD TILE	RUBBER MEM							
A1-AVG+10		ROLLED/COMP							
A0-AVG		PREFAB MTLS							
B1-AVG-10	ORING	METAL/TIN							
B2-AVG-20	\exists	HI QUAL COMP							
B3-AVG-30	$\frac{1}{2}$	CORR COMP							
B4-AVG-40	۳	CLAY/TILE							
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S	+	SALT BOX					NOTES	NILIM	DATE
BEDROOMS #	STN ON MASN	MANSARD			Pγ	LISTING HISTORY	LIST		
		IRREGULAR			Ï	STREET			PROP LOC#
4.00 SPU	OPNL	GAMBREL							
2.75 3.00		GABLEHIP							
1.00 1.50 1.75 2.00	MINIMUM	FLAT							OWNER
STORY HEIGHT	EXT WALLS CONT	ROOF STYLE	T	# OF	CARD#	LOT:	SUBLOT:	LOT:	MAP:

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.

<u>Date - Book - Page - Grantor - Q/U - Code - Sale Price</u>

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.

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

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

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

History

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

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

Third Character/Why	Fourth Character/Action
A = Abatement/Appeal	E = Estimate
C = Callback	L = Measure & Listed or just listed after a previous
H = Hearing	measure/or used on vacant property to prevent a future unnecessary list letter.
P = New Construction/Pickup	M = Measure Only
S = Subdivision	R = Reviewed
T = Town/Taxpayer Request U = Update	X = Refusal with notes
V = Verification Process	Used with 3 rd Character H only C = Change used w/Hearing Only N = No Change used w/Hearing Only

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

DNSA – Did not show for appointment.

ACTIONS

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

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

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

M = MEASURED only.

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

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

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

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

LISTING THE PROPERTY

Commercial & Industrial (C/I) Properties

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

LISTING THE PROPERTY

Building Site & Land Topography Description

Undeveloped/Wooded A tract of land that is not improved with water, septic (or sewer) or

electric.

Undeveloped/Cleared Same as undeveloped wooded, but an area that could be a house

site is cleared of trees or is a field.

Natural Often found on seasonal/camp style properties and at times, on some year round

homes. Typically, have little to no landscape features.

Fair Normally lacks lawn area and due to limited site conditions like topography, may

have undesirable site, normally below average lacking landscape.

Average Typical landscaping features consisting of lawn area and some typical ornamental

features such as, trees or shrubbery or minor garden/flower beds.

Good Typically consists of nice lawn area, desirable ornamental features such as trees,

shrubbery or garden/flower beds or minor amounts of stonewalls or walkways.

V. Good Typically nice landscaped lawn and ornamental shrubbery professionally designed

or a non-professional well designed layout, with some or all of the above.

Excellent More expansive or manicured lawn areas and ornamental shrubs and trees or

contain stonewalls or stone walkways or pond areas in a generally well laid out

professional looking design.

Best Extensive manicured lawn areas which include a combination of extensive

trees/shrubs, well laid out gardens/flower beds and stonewalls and/or stone walls

and/or pond areas in a well designed professional looking landscape.

Topography

Level Flat, no hills, little to no ups or downs.

Mild Mostly level topography with minor slopes and/or very gentle rolling topography.

Rolling Typically rolling terrain with ups and downs or terraced areas or minor grade

changes.

Moderate Can have level areas, but predominately sloping topography which can be

typically overcome by development, but costs are typically higher. Slopes can be readily walked and most people typically could control themselves if they fell on

the slope.

Steep Typically highly sloping terrain, but not as severe as severe slopes. Development

costs are typically higher, but developable with added costs. Generally difficult to

walk, but can be safely walked with care.

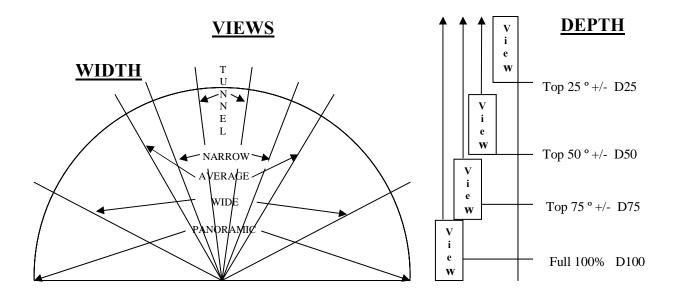
Severe Typically extreme sloping topography that would normally be viewed as

unbuildable due to extremely high site costs for well, septic, driveways and home

site creation. Typical person would not be able to walk or climb easily.

<u>Driveway</u> Gravel/Dirt; Nat/Grass; Paved; Undeveloped.

Road Gravel/Dirt; Paved; Undeveloped.



SUBJECT *	DISTANCE	
LAK Lakes	CLS (or NER)	Close or Near – trees are visible & distinguishable
MTS Mountains	DST	Distant – you know there are trees but they are not distinguishable
HLS Hills	EXT	Extreme – no visual ability to distinguish tree cover

PST Pastoral

STR Streams/Rivers

LMT Lakes & Mountains

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.

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

LISTING THE PROPERTY

Building Style & Normal Story Height

BUILDING STYLES* PREDOMINATE STORY HEIGHT

Ranch One Story
Mobile Home One Story

Cape 1-1/2, 1-3/4 Story

Saltbox 1-3/4 Story Gambrel 1-3/4, 2 Story

Colonial 2 Story

Raised Ranch One Story w/Raised Basement

Tri-Level Split-Level
A-Frame One, 1-1/2
Camp One Story
Conventional 1-3/4 - 2-3/4

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

Story Height Explanation (See Story Height Examples)

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

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

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

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

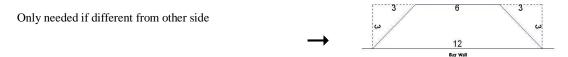
*Finished area is denoted by 3 or 4 finishes in a space – heat, floors, walls and ceilings.

Notes:

- 1.) <u>Attics</u> 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.) <u>Basements</u> 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.) <u>Cathedral Ceilings</u> 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.) <u>Vaulted Ceilings</u> Areas where the ceiling is pitched upward, not flat by about 2 to 5 feet, but less than one-story which is the typical height of a cathedral ceiling.

Bay or Bow Window

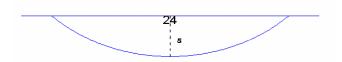
A bay or bow window is a projection on the side(s) of a house which may or may not be considered a livable area. If the bay window(s) include usable floor space, it must be measured, drawn on the sketch at its actual location and properly labeled. Bay windows are most often angled and are drawn to scale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



How to measure and sketch a bay window:

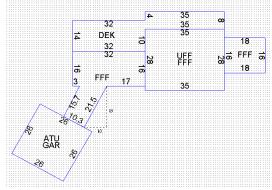
- 1.) Classify the bay window according to its appropriate story height.
- 2.) Check for basement area under the bay window upon listing.
- 3.) Bay windows are only picked up when they include floor space.

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



Angles

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



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

STRUCTURAL ELEMENTS

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

EXTERIOR WALLS

Two (2) entries possible, the 2 most predominate

MINIMUM: Plywood. Subwall sheathing with tar paper cover as a permanent

siding.

BELOW AVERAGE: Siding not otherwise described and reflecting less than average

quality; ie: masonite, rough sawn lumber w/bark.

NOVELTY: Denotes wood siding, generally found on camps, with or without

sheathing underneath.

AVERAGE: Siding not otherwise described and reflecting average quality (for

comparison purposes other average quality sidings include novelty,

board & batten & clapboard). All forms of softwood.

BOARD & BATTEN: Vertical boards with narrow wooden strips called battens covering

the joists.

ASBESTOS SHINGLE: Typically the shingles are hard and brittle with noticeable grain or

textured surface, non-flammable material that comes in 1x2

sections used in homes circa 1940 - 1960's.

LOGS: Logs that are not simulated log.

ABOVE AVERAGE: Siding not otherwise described and reflecting better than average

quality.

CLAPBOARD: Wood siding having one edge thicker than the other and laid so that

the thick edge overlaps the thin edge of the previous board, not

cedar or redwood, usually has knots.

CEDAR OR REDWOOD: Most commonly found as vertical siding, or at various angles on

contemporary style housing, also exist as very high grade clapboard or shingles can have knots on low side of

cedar/redwood.

PREFAB WOOD PANEL: A type of plywood siding of which there are unlimited varieties on

the market. (T-111) Typically, a 4x8 sheets.

DECORATIVE BLOCK: Cement block that is either fluted or has a rough finish which

appears like it has been broken in half.

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

above average.

CONCRETE/CINDER: Concrete or cinderblock siding.

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

ASPHALT: Asphalt composition shingle, usually on modest housing.

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

sheathing.

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

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

masonry wall.

VINYL SIDING: Clapboards made of vinyl with various grades or qualities. Typical

siding used in today's construction due to low cost when compared

to cedar clapboard.

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

made from aluminum.

PRE-FINISHED METAL: Enameled or anodized metal commonly found on campers/mobile

homes, commercial and industrial buildings.

GLASS/THERMOPANE: Vacuum packed glass sandwich, usually tinted and commonly

found on large commercial and office buildings.

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

CEMENT CLAPBOARD: Cement fiber siding. Asbestos-free fiber and cement combined and

pressed together in the shape of a clapboard. Holds paint very

well.

MASONITE: Composite pressboard/fiberboard, if not maintained will show

areas of rot.

ROOF STRUCTURES

FLAT ROOF: Flat, no pitch to any direction.

SHED ROOF: Single direction sloping.

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

HIP: A roof that rises by inclined planes from all four sides of the house

to one common ridge or point.

SALTBOX: Essentially the same as a gable roof, but one of the two slopes is

much longer than the other.

MANSARD: Similar to hip roof, but having a flat area on the top or changes the

pitch of incline part way.

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

planes.

IRREGULAR: Otherwise not described and having many different angles, shapes

and slopes, i.e. bow style roof.

ROOF COVER

METAL/TIN: Tin or metal covering, often times corrugated like ribbon candy,

typically 4x8 sheets, light gauge.

ROLLED COMPOSITION:

Typically a felt saturated with asphalt and granule stones on the

surface. It comes in a roll. Good for low pitch roofs.

ASPHALT: Standard type of shingle used today. It can be single or three tab.

Including Architectural style shingles.

TAR/GRAVEL: A flat or very low pitched roof coated with tar material and then

covered by a uniform crushed gravel material. This is normally

seen on commercial/industrial buildings.

RUBBER MEMBRANE: A thin sheet of rubber seamed together. Typically found on flat

roofs. It is typical for commercial/industrial buildings.

ASBESTOS: Shingles of rigid fireproof asbestos. This is typically laid in a

diamond pattern. It is very brittle and used in homes circa 1940-

1960's.

CLAY/TILE: Terra Cotta roofs that are not typically found in New England.

WOOD SHINGLES: Wood shingle or shake. Wood shakes have random thicknesses as

they are hand split.

SLATE SHINGLES: Rectangular pieces of slate, each overlapping the other.

CORRUGATED COMPOSITION:

It is typically, in 4'x8' sheets. This includes Anjuline panels.

PREFAB METAL: Modified corrugated metal panels that are one piece which run

from ridge to soffit. These are either nailed or screwed.

HIGH QUALITY/COMPOSITION:

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

STANDING SEAM: Heavy gauge metal roofing that "stands up" at seams about 2",

every 6-8 inches in an upside down cone fashion with a 50 year

life.

INTERIOR WALLS

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

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

WALL BOARD: Composition 4' x 8' sheets, such as Celotex, typically found in

manufactured homes, low quality, typically 1/8".

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

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

DRYWALL: A rigid sandwich of plaster and paper.

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

AVERAGE FOR USE: Is generally used for commercial/industrial buildings to describe

the interior finish as being normal for that style building and use.

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

HEATING FUEL

WOOD/COAL: Chosen only if there is no conventional heating system. Wood

stoves only. (Such as in camps, cottages).

OIL: May be identified on the exterior by the presence of oil filler pipes,

kerosene or K1 are also fuel oil.

GAS: LP or propane gas - these can be identified by LP gas which has a

meter on the side of the house or propane gas will have a large tank

on or in the ground.

ELECTRIC: Baseboards or geothermal.

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

HEATING TYPE

NONE: No heat.

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

type heat).

FORCED AIR NOT DUCTED:

Has blower to blow heat through one vent, no duct work in the

house.

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

through.

HOT WATER: Forced hot water through baseboards.

STEAM: Radiators.

RADIANT ELECTRIC: Electric baseboard, typical electric heat, oil heat supplied through

floors, panels in the walls or ceilings.

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

through them.

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

central air conditioning.

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

INTERIOR FLOORING

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

MINIMUM PLYWOOD: Plywood subfloor or underlayment.

CONCRETE: Concrete slab usually commercial or industrial.

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

LINOLEUM: Refers to all forms of linoleum type products of various designs

and shapes. Typically sold in rolls or sheets.

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

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

LAMINATE/VINYL: A laminate wood look floor that is very durable. Often goes by

brand name Pergo. This also includes higher grade vinyl floors, ie,

tongue & groove planks.

PARQUET FLOORING: Refers to a surface made of small pieces of hardwood, solids and

veneers in various patterns and designs.

CARPET: Wall to wall carpet of good grade, usually found over the subfloor

material, but occasionally covering other floor covers as a

replacement.

AVERAGE FOR USE: Is generally used for commercial/industrial buildings to describe

the floor as being normal for this type of structure and use.

VCT: Vinyl composition floor tile is a commercial grade vinyl tile found

typically in schools or commercial buildings.

NUMBER OF BEDROOMS

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

BATHS OR BEDROOMS

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

*Commercial Baths

0 = None

.5= Minimum

1 =Below average for use

2 =Average for use

3 = Above average for use

4 =Extensive for use

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

GENERATORS

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

EXTRA KITCHEN

Number of kitchens that exist beyond the first/main kitchen in the home. This is normally seen in in-law apartments or additional living areas. Note the number of <u>full kitchens</u> found in the building. Be cautions of in-law type setups that do not have a full kitchen but maybe some kitchen components.

AIR CONDITION SYSTEMS

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

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

YES: Normally a large compressor found outside with complete duct work throughout

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

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

NUMBER OF STORIES

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

QUALITY ADJUSTMENT

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

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

CONDITION

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

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

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

Defined as:

<u>Functional</u> - 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.

<u>Economic</u> - 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.

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

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

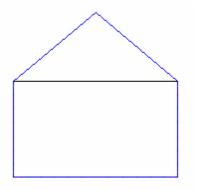
- **SHEDS** All sheds are measured. An average new shed should have a condition of 100%. If of very good quality, increase or decrease if in poor condition.
- **DECK** Deck refers to platforms that are not attached to the primary building. Some decks will be attached to the above ground pools.
- **SOLAR PANELS** Can be of the photovoltaic (PV) (electric type) or Hot Water (H2O). Identified by type, location and age, if available. Atypical size & physical condition should be noted.

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

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

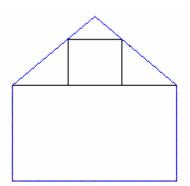
All XFOB's not picked up should still be noted. ie, DNPU treehouse

STORY HEIGHT EXAMPLES



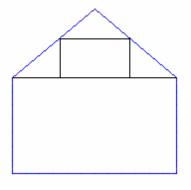
1 STORY FRAME

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



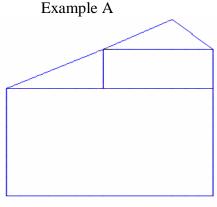
1 STORY FRAME & ATTIC

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

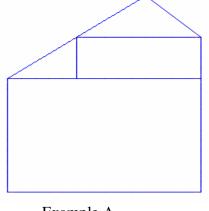


1-1/2 STORY FRAME

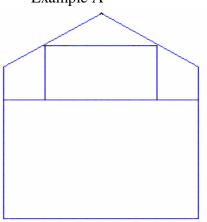
Same basic structure as above with or without shed dormers. In both cases only about 50% of the ground floor space exists in the upper floor as useable space with 6' wall height. Floor space may be larger, but ceiling slope brings the floor to ceiling height less than 6', and as a result, it is not considered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



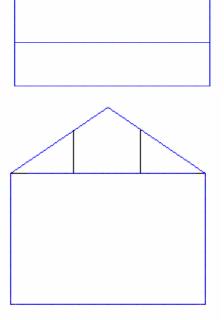
Example B



Example A



Example B



1-3/4 STORY FRAME

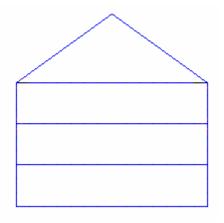
Full shed dormer or very high pitch roof without dormer found throughout the state. Second floor area is about 75% or more of the first floor area. See Example A & B Left

2 STORY FRAME

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

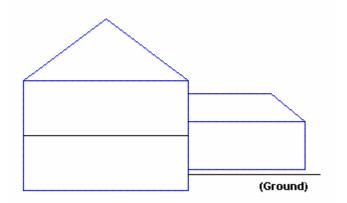
2 STORY FRAME & ATTIC

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

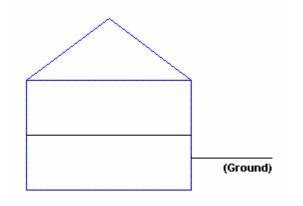


3 STORY FRAME

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



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

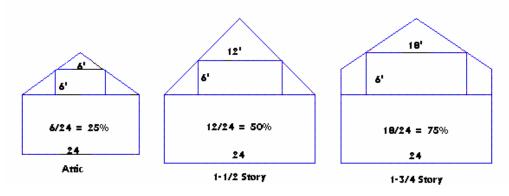


SPLIT ENTRY - one story Ranch Style Home ½ of lower floor foundation exposed.

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

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

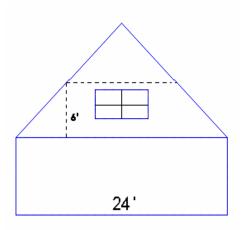
Example: Method 1



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

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

Example: Method 2



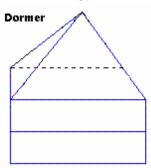
Computation: $6 \times 2 = 12 \text{ (12' total non livable space)}$ 24-12=12 (12' total living space)12/24 = 50% = Half Story

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

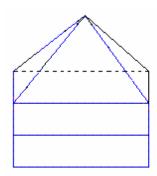
Dormers

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

EXAMPLES:



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

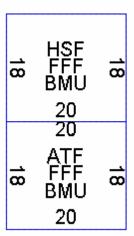


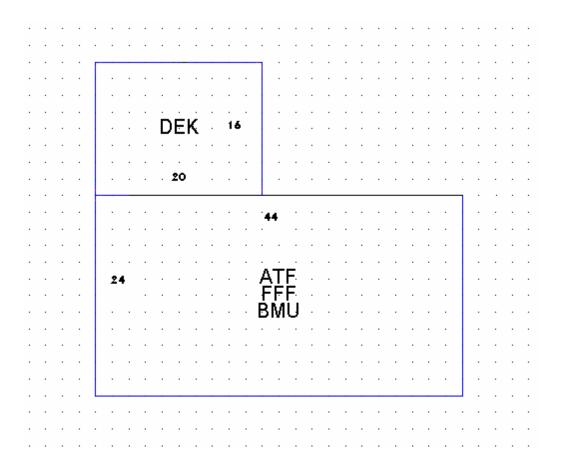
The addition of a dormer to each side of the house can transform a 2-1/2 story house to a 3 story house if full dormers or 2-3/4 story if partial dormers. It is important to note the size of the dormers, whether half, 3/4 or full.

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

Represents dormer addition

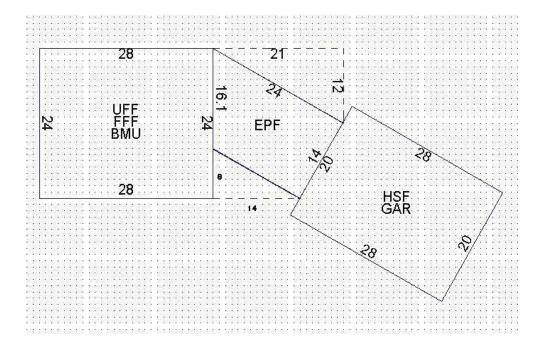






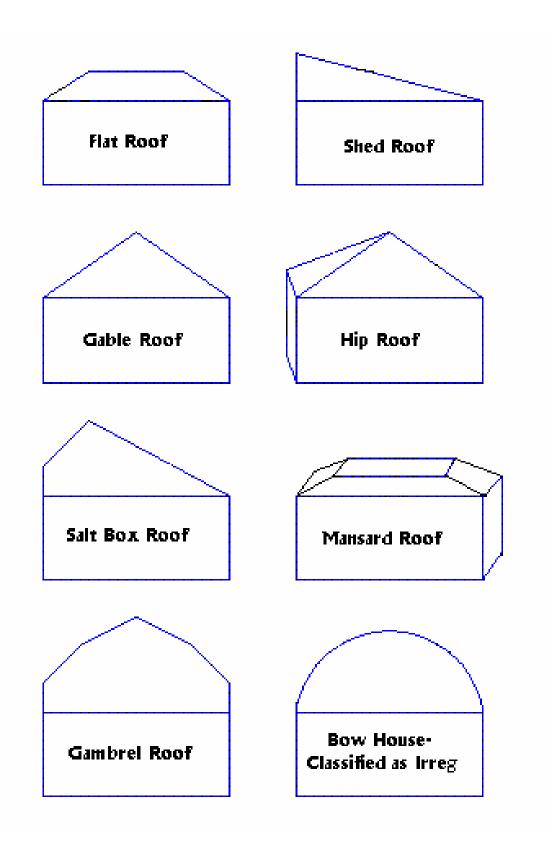
The grid on the back of the DCF is used to draw a sketch of the building to scale. Each point on the grid represents 2 feet, unless otherwise noted by the field person on the sketch.

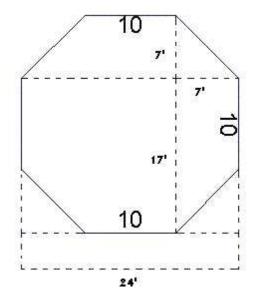
Each section is labeled by existing floors starting with the attic, upper floors, first floor or ground floor and then the basement. Order of the labels does not affect the value, but it does look more correct when labeled top down.



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

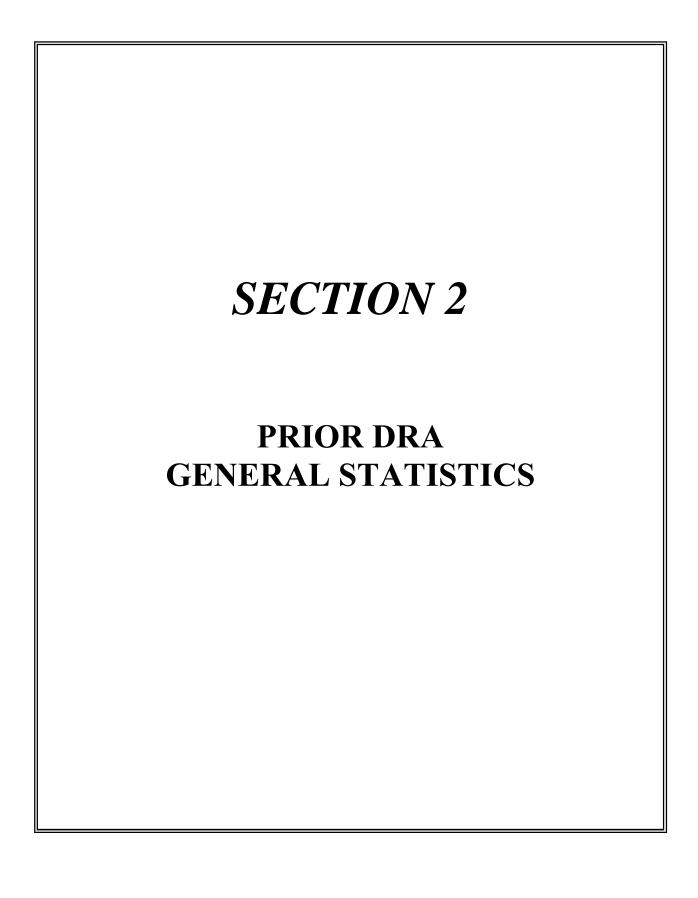
ROOF TYPES





(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.



Prior Sales Analysis Information

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

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

Assessment to sales ratio: 90% to 110%

Coefficient of Dispersion (COD): Not Greater Than 20

Price Related Differential (PRD): .97 to 1.03

Difference between Strata: 5%

> Strata: Land only

> > Residential Land & Buildings

Commercials

Confidence Level: 90%

DRA PRIOR YEAR RATIO RESULTS

The following prior year ratio statistics, developed by the NH DRA, are being provided at the request of the NH DRA. This information is not part of the contract or scope of services. 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 2018

Overall Median Assessment to Sales Ratio:	<u>79.4</u>
Coefficient of Dispersion:	<u>8.5</u>
Price Related Differential:	<u>1.01</u>
Datio	COD

	<u>Katio</u>	<u>COD</u>
Residential Land Only Sales:	<u>N/A</u>	<u>N/A</u>
Residential Land & Building Sales:	<u>79.4</u>	<u>8.5</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. PUBLIC RIGHT OF WAY & UTILITIES

A. Three Approaches to Value

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

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

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

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

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

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

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

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

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

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

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

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

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

MARKET MODIFIED COST APPROACH TO VALUE

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

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

AVITAR's

CAMA: Computer Assisted Mass Appraisal

Mass Appraisal

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

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

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

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

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

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

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

THE SALES DATA

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

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

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

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

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

HIGHEST & BEST USE

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

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

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

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

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

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

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

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

B. Zoning

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

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

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

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		<u>DISTRICT</u> Farms/Residences	<u>Commercial</u>	
4	Min. Lot Area (Sq. Ft.)	87,120	87,120	
	Min. Lot Width Frontage (Ft.)	200	200	
	Min. Front Yard (Ft.)	30	253	
	Min. Side Yard (Ft.)	251	25	
	Min. Rear Yard (Ft.)	251	25	
	Min. Ground Floor Area (Sq. Ft.)	800 ²		
ω N →	All other structures (detached garages, sheds, animal shelters, etc.) with the exception of fences, shall be at least 10 feet from adjacent side and rear property lines. (Amended 3/06) Pertains to all residences, including mobile homes. From any building or parking lot to a right-of-way.	animal shelters, etc.) with the exproperty lines. (Amended 3/06) nes.	xception of fences, shall 6)	
*Septi	*Septic system leach field boundaries shall be located more than 20 feet from any property boundary, 100 feet from any surface water, (75 feet from existing or proposed private wells, and 125 feet from existing or proposed private wells.	ed more than 20 feet from an sting or proposed private we	ny property boundary, ills, and 125 feet from	

existing or proposed community wells). (Amended 3/97, 3/98)

C. Town Parcel Breakdown

East Kingston Parcel Count

	# of Parcels	Value
RESIDENTIAL LAND ONLY (not including current use):	63	\$ 4,075,400
RESIDENTIAL LAND ONLY WITH CURRENT USE:	50	\$ 1,705,137
RESIDENTIAL LAND & BUILDING (not including current use): Median: \$ 388,300	808	\$ 318,717,100
RESIDENTIAL LAND & BUILDING WITH CURRENT USE:	47	\$ 21,158,339
MANUFACTURED HOUSING ON OWN LAND:	28	\$ 5,637,400
MANUFACTURED HOUSING ON LAND OF ANOTHER:	21	\$ 360,400
RESIDENTIAL CONDOMINIUMS:	Included in Resider	ntial Buildings
DUPLEX & MULTI-FAMILY:	27	\$ 12,895,367
COMMERCIAL/INDUST. LAND ONLY (not including current use):	6	\$ 1,633,300
COMMERCIAL/INDUST, LAND & BUILDING (not including current use):	9	\$ 4,390,900
COMMERCIAL/INDUST. WITH CURRENT USE:	2	\$ 2,363,650
UTILITY:	11	\$ 24,385,500
TOTAL TAXABLE:	1072	\$ 397,322,493
TOTAL EXEMPT/NONTAXABLE:	51	\$ 9,501,400
TOTAL NUMBER OF PARCELS:	1123	
(TOTAL NUMBER OF CARDS):	1151	
PROPERTIES WITH VIEWS (included above):	6	
PROPERTIES WITH WATER FRONTAGE (included above):	62	
DRA CERTIFICATION YEAR:	2019	
LARGEST PROPERTIES		

You do not have any individual properties that either represent at least 10% of the total taxable assessed value or have an assessed value of at least \$25 million.

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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 2 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 and a review of the Department of Revenues sales ratio studies for 2017 and 2018:

Sales Analysis Results	<u>Year</u>	Median Ratio	<u>Year</u>	Median Ratio
	2017	0.8592	2018	0.8017
	2018	0.8017	2019	0.7695

To determine the trend factor for 2018 using the sales analysis, we took the difference between the 2017 and 2018 ratios (0.0575), divided that number by the 2017 ratio of 85.92% which resulted in a positive trend factor of 6.69% or 0.56% per month.

To determine a trend factor for 2019 using the sales analysis, we took the difference between the 2018 and 2019 ratios (0.0322), divided that number by the 2018 ratio of 80.17% which resulted in a positive trend factor of 4% or 0.33% per month.

The average of this analysis suggests a positive 0.534% per month trend.

DRA Equalization Ratio Study

<u>Year</u>	Median Ratio
2017	85.9%
2018	79.4%

To determine the trend factor for 2018 using the DRA figures, we took the difference between the 2017 and 2018 ratios (6.5), divided that number by the 2017 ratio of 85.9% which resulted in a positive trend factor of 7.57%, or 0.63% per month.

We also analyzed 2019 qualified sales through 4/1/2019; however, as this analysis reflected only a portion of 2019, the DRA ratio for the entire year doesn't exist. There were no paired sales, therefore a paired sales study was not possible.

Summary

Giving consideration to each of the above analysis, it is my opinion that a positive trend of 7% per year, or 0.583% per month be used to develop the preliminary values through 10/1/2018. No time trend was used for the final sales analysis, which included only sales after 10/1/2018.

E. Neighborhood Classification

Market Value Influences

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

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

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

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

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

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

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

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

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

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

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

Neighborhoods are classified by alphabetical letters, as follows:

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

E = Average or most common.

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

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

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

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

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

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

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

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

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

F. Basic Mass Appraisal Process

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

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

The effective area of a building is computed by considering all areas of all floors and additions of the building and then adjusting each area by its relative cost. If living space is estimated to be \$98.00/SF, the basement area of the house is not worth \$98.00/SF, but rather some predictable fraction. As such, each section of the building has an <u>actual</u> <u>area</u> and an <u>effective area</u> 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. Public Right of Way (PRW) & Utilities Valuation

1. PRW

<u>Assumptions</u>

- a.) DOT miles of road to be accurate and complete.
- b.) Data provided by companies to be accurate and complete.
- c.) Width of Public Right-of-Way (PRW) to be 10 feet.
- d.) Linear feet of PRW used x 10 feet width \div 43,560 = acres. Value of PRW acre = average 1 acre residential site x 10% of right of way value x .25% for shape & limited use. Example: \$40,000 residential site value x 10% right of way value x .25% (-75% limited use) limited use = \$1,000.

2. Utilities

Assumptions

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

Methodology - Replacement Cost New Less Depreciation

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

Towers – Reported Original Cost \$150,000 Year in Service 1984 1984 Index = 233 2009 Base Year Index = 553 $150,000 \div 2.33 = 64,377.68 \text{ x } 5.53 = \$356,008.57 \text{ Replacement Cost New}$ This replacement cost must then be depreciated for age. If that depreciation was 59%, the value would be \$356,008 x 41% Good = \$145,964 or \$146,000, rounded.

*NHEC uses a "Mass Average" accounting system and does not maintain actual original costs for each item, but rather some sort of average costs. As these average costs are reported and therefore used along with average age data provided in the trended original cost approach to value, I have added a 10% economic depreciation for potential errors inherent in trending average data.



Avitar Associates of New England, Inc.

Municipal Services Company

PUBLIC UTILITY ASSESSMENT REPORT For Town of East Kingston 2019

FPL Energy Seabrook, LLC
Granite State Gas
Hampstead Area Water Company
Hudson Light & Power
Maritimes & NE Pipeline
Mass Municipal Wholesale Elec
Northern Utilities
Portland Natural Gas
PSNH dba Eversource
Taunton Municipal Lighting Co

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

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

September 1, 2019

Town of East Kingston Board of Selectmen 24 Depot Road East Kingston, NH 03827

Re: Assessment of Your Public Utilities

Dear Board Members:

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

The attached report is a complete review and explanation of my market value opinion as of 4/1/2019, as well as pertinent facts resulting in this opinion.

I have relied upon the data provided by FPL Energy Seabrook, LLC, Granite State Gas, Hampstead Area Water Company, Hudson Light & Power, Maritimes & NE Pipeline, Mass Municipal Wholesale Elec, Northern Utilities, Portland Natural Gas, PSNH dba Eversource and Taunton Municipal Lighting Co identifying all their property in the town. No field data collection was undertaken by me or anyone from my office.

All assumptions and limiting conditions are identified in this report.

Sincerely,

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

GJR/sjc

Objective

To determine the fair market value of the public utility properties in your town for the following: FPL Energy Seabrook, LLC
Granite State Gas
Hampstead Area Water Company
Hudson Light & Power
Maritimes & NE Pipeline

Mass Municipal Wholesale Elec Northern Utilities

Portland Natural Gas

PSNH dba Eversource Taunton Municipal Lighting Co

Fair Market Value

Market Value – Market value is the major focus of most real property appraisal assignments. Both economic and legal definitions of market value have been developed and refined. A current economic definition agreed upon by agencies that regulate federal financial institutions in the United States is: The most probable price (in terms of money) which a property should bring in a competitive and open market under all conditions requisite to a fair sale, the buyer and seller each acting prudently and knowledgeably, and assuming the price is not affected by undue stimulus. Implicit in this definition is the consummation of a sale as of a specified date and the passing of title from seller to buyer under conditions whereby: The buyer and seller are typically motivated.

Both parties are well informed or well advised, and acting in what they consider their best interests.

A reasonable time is allowed for exposure in the open market.

Payment is made in terms of cash in United States dollars or in terms of financial arrangements comparable thereto.

The price represents the normal consideration for the property sold unaffected by special or creative financing or <u>sales concessions granted by anyone associated with the sale</u>. As defined by the "Glossary for Property Appraisal and Assessment".

These are three accepted approaches to fair market value:

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

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

Highest & Best Use

A principle of appraisal and assessment requiring that each property be appraised as though it were being put to its most profitable use (highest possible present net worth), given probable legal, physical, and financial constraints. The principle entails first identifying the most

appropriate market, and second, the most profitable use within the market. As a legally permitted use required for the heath and wellbeing of the general public, the current use of the subject properties is estimated to be their highest and best use.

Comparable Sales Approach

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

Capitalized Income Approach

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

Replacement Cost Less Depreciation

This approach is based on the principal of substitution. It assumes that a prudent purchaser will pay no more for any real property then the cost of acquiring an equally desirable substitute. And, in this case, acquiring a substitute means determining the replacement cost and depreciating for age. This approach is very useful when confronted with unique properties such as Public Utility Companies, where no substitutes exist or arm's length sales exist. As such, to develop an opinion of market value for the property, one must develop what it would cost to replace it and

¹ Glossary for Property Appraisal and Assessment

then allow depreciation for age to arrive at a reasonable opinion of market value for the property that exists in that jurisdiction. This approach values what actually exists in the local jurisdiction. As a rate of return of and on the investment is virtually guaranteed, as well as the fact that if any part is destroyed by accident or nature, it will be promptly rebuilt. This approach is very appropriate. Cost data and accurate age life depreciation data is readily available. Therefore, it is the most practical and accurate method of developing an opinion of market value in my judgment whether locally, statewide or even New England wide.

Age / Life depreciation data is readily available within the data of the utility companies themselves. As a rate of return is virtually guaranteed of and on the investment, the need for any type of economic depreciation is nullified in my opinion, because, while the rate of return is controlled and may be below general market investor desired returns, at times, the risk inherent in normal investments has been removed as has normal market competition! As such, in my opinion, regulation is as positive, if not more positive, than the regulated rate of return is negative. Therefore, no economic adjustment is necessary in my judgement.

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

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

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

Assumptions & Limiting Conditions

- 1. The data provided by FPL Energy Seabrook, LLC, Granite State Gas, Hampstead Area Water Company, Hudson Light & Power, Maritimes & NE Pipeline, Mass Municipal Wholesale Elec, Northern Utilities, Portland Natural Gas, PSNH dba Eversource and Taunton Municipal Lighting Co was a complete and accurate inventory for the Town.
- 2. No asset still in use will depreciate more than 80% despite actual age.
- 3. No item of the inventory should depreciate to zero value until it has failed.
- 4. As this is a highly regulated public utility, it is my opinion that I am limited to the use of only the Replacement Cost New Less Depreciation Approach to establish an opinion of market value as discussed on the prior pages of this report.
- 5. Non-Utility land, owned by FPL Energy Seabrook, LLC, Granite State Gas, Hampstead Area Water Company, Hudson Light & Power, Maritimes & NE Pipeline, Mass Municipal Wholesale Elec, Northern Utilities, Portland Natural Gas, PSNH dba Eversource and Taunton Municipal Lighting Co is valued similarly to all other land in the town.

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

The first step in this approach is to inventory or acquire an inventory of all of the subject property assets by category, original year in service and original cost. This was not done by the writer, but rather provided by FPL Energy Seabrook, LLC, Granite State Gas, Hampstead Area Water Company, Hudson Light & Power, Maritimes & NE Pipeline, Mass Municipal Wholesale Elec, Northern Utilities, Portland Natural Gas, PSNH dba Eversource and Taunton Municipal Lighting Co and assumed to be complete and accurate. That provided report can be found in the Exhibits section.

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

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

Electrical

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

Gas

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

Water

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

Max Depreciation – All Utility Categories is 80%

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

I found no need for any additional economic depreciation.

Final Opinion of Market Value 4/1/2019

FPL Energy Seabrook, LLC (18-1-NHYC) \$33,400 Granite State Gas (18-1-GSGC) \$469,800 Hampstead Area Water Company (18-1-HAWC) \$137,400 Hudson Light & Power (18-1-HUDS) \$100 Maritimes & NE Pipeline (18-1-PNG) \$11,413,800 Mass Municipal Wholesale Elec (18-1-MASSM) \$5,100 Northern Utilities (18-1-NUGC) \$544,400 Portland Natural Gas (18-1-PORT) \$5,294,800 PSNH dba Eversource (18-1-PSNH) \$882,200 Taunton Municipal Lighting Co (18-1-TAUN) \$100

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

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

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

Certification/Resume

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

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

Gary J. Roberge, CEO Avitar Associates, Inc. Sr. Assessor, CNHA #59

Sang Robergs

NH DRA Certified Assessor Supervisor

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

Experience:

2005 – Present CEO/Sr. Assessor, Avitar Associates of NE, Inc., Chichester, NH

Software or Assessing Services in over 160 of the 230 NH Municipalities.

1986 – 2005 President/Sr. Assessor of Avitar Associates of NE, Inc., Chichester, NH

Avitar is the largest NH based Municipal Services Company, established

in 1986 and incorporated in 1989.

1981 – 1986 Chief Assessor & Software Consultant, MMC, Inc, Chelmsford, MA

Responsible for some twenty (20) employees, and all revaluations in Maine, Vermont, New Hampshire as well as all software design and

maintenance.

Education: University of New Hampshire, Durham NH. Graduated 1976

Bachelor of Science in Forestry – Minors in Hydrology/Computer Science

IAAO Course I – Residential appraising

IAAO Course II – Income approach to value

IAAO Course 201 – Advanced Income Approach to Value

IAAO Course 301 – Mass Appraisal of residential

IAAO Course 302 – Mass Appraisal of income producing properties

IAAO Course 400 – Assessment Administration

IAAO Workshop 158 – Highest & Best Use

NH DRA Courses – Assessing statute; Condominium appraisal; Current use;

Sales Ratio Study

IAAO Course 150 – Standard of Practice & Professional Ethics

USPAP – 2001 Uniform Standards of Professional Appraisal Practice

USPAP – 2010 One Day Update / 2016 One Day Update

NH State Statutes/2010 Update Class

Professional Designations or Affiliations:

IAAO - International Assoc. of Assessing Officials

NHAAO - NH Assoc. of Assessing Officials

CNHA - Certified NH Assessor #59

State of NH DRA - Certified Property Assessor Supervisor

Assessing Standards Board Member 2001 - 2006

Lawton B. Chandler Assessment Achievement Award - 2006

View Valuation Expert, BTLA and Superior Court

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

Belknap County
Carroll County
Cheshire County
Hillsborough County
Coos County

Rockingham County
Sullivan County
Coos County

Merrimack County Board of Tax & Land Appeals

AVITAR ASSOCIATES OF NEW ENGLAND INC.

Utility Valuation Report Listing

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

UTILITY NAME: E KINGSTON NEXTERA 2019

UTILITY VALUATION YEAR: 2019

Description	Original Cost	Replacement Cost	Depreciation	Assessment Value
E353 TRANS, STATION EQUIPME	ENT \$ 33,814	\$ 48,014	%0.181947	\$ 39,278

GRAND TOTALS FOR E KINGSTON NEXTERA 2019:

\$ 33,814 \$ 48,014 \$ 39,300

* Value Rounded To Nearest Hundred

0.850

\$ 33,400

Map: 000018	Sub: 00NHYC Card: 1 of 1 OWNER	EAST KINGSTON TAXABLE DISTRICTS	EAST KINGSTON Printed: 09/09/2019 BUILDING DETAILS
	FPL ENERGY SEABROOK, LLC C/O NEXTERA ENERGY SEABROOK PROPERTY TAX - PSX/JB 700 UNIVERSE BOULEVARD JUNO BEACH, FL 33408	District Percentage	Model: Roof: Ext: Int: Floor:
			Baths:
	Date Permit ID Permit Type	Notes	A/C: Generators: Quality: Com. Wall: Stories:
			Base Type: Building Sub Area Details
			2019 BASE YEAR BUILDING VALUATION
•	•		Year Built:
			Condition For Age: Physical:
			Functional: Economic:
			Temporary:

AVITAR ASSOCIATES OF NEW ENGLAND INC.

Utility Valuation Report Listing

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

UTILITY NAME: E KINGSTON GSG 2019

UTILITY VALUATION YEAR: 2019

Description	Original Cost	Replacement Cost	Depreciation	Assessment Value
G367 TRANS. MAINS	\$ 236,992	\$ 2,067,650	% 0.740315	\$ 536,937
G369 TRANS. MEAS. & REG. EQUIP	\$ 115,151	\$ 423,789	% 0.561383	\$ 185,881
GRAND TOTALS FOR E KINGSTO	N GSG 2019:			_
	\$ 352,143	\$ 2,491,439		\$ 722,800 [*]

* Value Rounded To Nearest Hundred

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AVITAR ASSOCIATES OF NEW ENGLAND INC.

Utility Valuation Report Listing

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

UTILITY NAME: E KINGSTON MARITIMES 2019

UTILITY VALUATION YEAR: 2019

Description	Original Cost	Replacement Cost	Depreciation	Assessment Value
G366 TRANS. STRUCT & IMPROV	E \$ 9,378,948	\$ 18,117,098	% 0.300000	\$ 12,681,969

GRAND TOTALS FOR E KINGSTON MARITIMES 2019:

\$ 9,378,948 \$ 18,117,098

\$ 12,682,000

* Value Rounded To Nearest Hundred

0.900

\$ 11,413,800

0 ac	Zone: Z1RES Minimum Acreage: 2.00 Minimum Frontage: Land Type UTILITY-GAS Neighborhood: E		MARITIMES & NE PIPELINE CO C/O DUFF & PHELPS, LLC PO BOX 2629 ADDISON, TX 75001-2629 LISTING HISTORY 02/20/18 INSP MARKED FOR INSPECTION 08/25/09 BHHN 07/120/09 GRUL 07/16/08 INSP MARKED FOR INSPECTION 05/13/03 LLLL 04/01/98 GR-L Feature Type Units Lngth x V EASEMENT 29 PIPELINE 1 1 PRW	OWNER INFORMATION	Map: 000018 Lot: 000001 Sub: 000PNG
	rontage: 200 Site: 1 Cond Ad Valorem SPI R	LAND VALUATION	Date Book Page Type Price Grantor	SALES HISTORY	Card: 1 of 1
	Driveway: Road: PIR Tax Value Notes	LAST REVALUATION: 2019	MUNICIPAL SOFTWARE BY AVITAR EAST KINGSTON ASSESSING OFFICE PARCEL TOTAL TAXABLE VALUE Year Building Features Land \$0 \$12,009,100 \$0 Parcel Total: \$12,009,100 Parcel Total: \$12,009,100 \$0 \$11,538,800 \$0 Parcel Total: \$11,538,800	PICTURE	EAST KINGSTON Printed: 09/09/2019

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	Roof:				
	Model:	District Percentage	MASS MUNICIPAL WHOLESALE EL		
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	RITI DING DETAILS	TAXABLE DISTRICTS	OWNER	PICTIBE	
Printed: 09/09/2019	EAST KINGSTON	EAST KINGSTON	0MASSM Card: 1 of 1 EA	Map: 000018 Lot: 000001 Sub: 0N	Map:

Utility Valuation Report Listing

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

UTILITY NAME: E KINGSTON-UNITIL-NU 2019

UTILITY VALUATION YEAR: 2019

Description	Original Cost	Replacement Cost	Depreciation	Assessment Value
G376 DIST. MAINS, PLASTIC	\$ 351,326	\$ 690,757	% 0.508835	\$ 339,276
G378 DIST. MEAS. & REG. EQUIP	\$ 8,017	\$ 10,445	% 0.279177	\$ 7,529
G380 SERVICES, PLASTIC	\$ 166,471	\$ 215,964	% 0.329573	\$ 144,788
G381 METERS	\$ 2,586	\$ 6,006	% 0.434898	\$ 3,394
G382 METER INSTALLATIONS	\$ 13,982	\$ 24,322	% 0.327975	\$ 16,345
G383 HOUSE REGULATORS	\$ 30,315	\$ 36,631	% 0.098332	\$ 33,029

GRAND TOTALS FOR E KINGSTON-UNITIL-NU 2019:

\$ 572,697 \$ 984,125 \$ 544,400°

* Value Rounded To Nearest Hundred

0 ac	Zone: ZIRES Minimum Acreage: 2.00 Minimum Fr Land Type UTILITY-GAS Neighborhood: E		HAMPTON, NH 03842 LISTING HISTORY 02/20/18 INSP MARKED FOR INSPECTION 07/20/09 GRUL 07/16/08 INSP MARKED FOR INSPECTION 05/13/03 LLLL 01/20/97 &&@ Exture Type Units Lng UTILITY 1 PRW 1	OWNERINFORMATION		- 000001
	Minimum Frontage: 200 Site: J ghborhood: E Cond Ad Valorem SPI R	ALUATION	Date Book Page Type Price Grantor	SALESHI	Sub: 00NUGC Card: 1 of 1 EAST KINGSTON	
	Driveway: Road: PI R Tax Value Notes	ST REVALUAT	MUNICIPAL SOFTWARE BY AVITAR EAST KINGSTON ASSESSING OFFICE PARCEL TOTAL TAXABLE VALUE Parcel Total: \$ 462,700	FICTORE	EAST KINGSTON Printed: 09/09/2019	

NORTHERN UTILITIES CLIBERTY LANE WEST HAMPTON. NH 03842 Heat	PICTURE	OWNER OWNER	TAXABLE DISTRICTS	BUILDING DETAILS
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Permit ID Permit Type Notes Cor		HAMPTON, NH 03842		Heat:
CQ _		Permit ID Permit T		Baths: Extra Kitchens:
Stories: Building Stiff Area Detials Building Stiff Area Detials Zuide For Age: Physical: Phy			TIONS	
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Utility Valuation Report Listing

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

UTILITY NAME: E KINGSTON PNG 2019

UTILITY VALUATION YEAR: 2019

Description	Original Cost	Replacement Cost	Depreciation	Assessment Value
G366 TRANS. STRUCT & IMPI	ROVE \$ 4,894,706	\$ 9,454,991	% 0.300000	\$ 6,618,494
·				

GRAND TOTALS FOR E KINGSTON PNG 2019:

\$ 4,894,706 \$ 9,454,991 \$ 6,618,500

* Value Rounded To Nearest Hundred

0.800

\$ 5,294,800

0 ac	Zone: Z1RES Minimum Acreage: 2.00 Minimum Frontage: Land Type UTILITY-GAS Neighborhood: E	I	PORTLAND NATURAL GAS	IION	Map: 000018 Lot: 000001 Sub: 00POK1	I at. 000001
	ontage: 200 Site: 1 Cond Ad Valorem SPI R	LAND VALUATION	Date Book Page Type Price Grantor	SALES HI	Card: 1 of 1	Cand. 1 of 1 FACT V
	Driveway: Road: PI R Tax Value Notes	LAST REVALUATION: 2019	MUNICIPAL SOFTWARE BY AVITAR EAST KINGSTON ASSESSING OFFICE PARCEL TOTAL TAXABLE VALUE Year Building Features Land 2017 \$0 \$6,284,900 Parcel Total: \$5,395,800 Parcel Total: \$5,395,800	FICTURE	EASI KINGSION Printed: 09/09/2019	Drintad.

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Temporary:			
Economic:			
Functional:			
1 Augustus			
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rear Built:			
2019 BASE YEAR BUILDING VALUATION			
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BUILDING SUB AREA DETAILS			
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A/C: Generators:			
Extra Kitchens: Fireplaces:	Notes	Date Permit ID Permit Type	
	Н	PERMITS	
d 2-			
Heat:			
Floor:		ADDISON, TX 75001-2629	
Int:		PO BOX 2629	
Ext:			
Roof:		C/O DUFF & PHELPS, LLC	
Model:	District Percentage	PORTLAND NATURAL GAS	
BUILDING DETAILS	TAXABLE DISTRICTS	OWNER	PICTURE
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Utility Valuation Report Listing

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

UTILITY NAME: E KINGSTON-PSNH-2019

UTILITY VALUATION YEAR: 2019

Description	Original Cost	Replacement Cost	Depreciation	Assessment Value
E353 TRANS, STATION EQUIPMENT	\$ 229,059	\$ 263,975	% 0.099002	\$ 237,841
E355 TRANS, POLES & FIXTURES	\$ 435,528	\$ 1,331,637	% 0.587513	\$ 549,283
E356 TRANS, OVER CONDUCT & DI	E \$ 309,501	\$ 944,299	% 0.589613	\$ 387,528
E365 DISTR, OVER CONDUCT & DE	\$ 1,123	\$ 4,370	% 0.700000	\$ 1,311
E369 DISTR, SERVICES OVER&UND	\$ 257	\$ 586	% 0.569966	\$ 252

GRAND TOTALS FOR E KINGSTON-PSNH-2019:

\$ 975,468 \$ 2,544,867 \$ 1,176,200

* Value Rounded To Nearest Hundred

0.750

\$882,200

0 ac	Zone: ZIRES Minimum Acreage: 2.00 Minimum Frontage: 200 Site: 1 Land Type UTILITY-ELEC Neighborhood: E Cond Ad Valorem SPI R	LAND VALUATION	Date Book Page Type Price Grantor	OWNER INFORMATION SALES HISTORY	Sub: 00PSNH Card: 1 of 1
	Driveway: Road:	LAST REVALUATION: 2019	MUNICIPAL SOFTWARE BY AVITAR EAST KINGSTON ASSESSING OFFICE PARCEL TOTAL TAXABLE VALUE Year Building Features Land 2017 \$0 \$744,600 \$0 Parcel Total: \$744,600	PICTURE	EAST KINGSTON Printed: 09/09/2019

PENH DAE EVERSOURCE PO BOX 270 HARTFORD, CT 06141-0270 PERMITS Date Permit ID Permit Type Notes Cor	PICTURE	OWNER	TAXABLE DISTRICTS	BUILDING DETAILS
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Heat:				
Floor:		JUNO BEACH, FL 33408		
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EAST KINGSTON Printed: 09/09/2019	EAST KINGSTON	Card: 1 of 1	00018 Lot: 000001 Sub: 00TAUN	Map: 000018

Utility Valuation Report Listing

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

UTILITY NAME: E KINGSTON-UNITIL-2019

UTILITY VALUATION YEAR: 2019

Description	Original Cost	Replacement Cost	Depreciation	Assessment Value
E364 DISTR, POLES, TOWERS & FXT	\$ 1,217,601	\$ 2,856,062	% 0.561991	\$ 1,250,981
E365 DISTR, OVER CONDUCT & DE	\$ 1,220,013	\$ 3,910,669	% 0.566051	\$ 1,697,032
E366 DISTR, UNDERGRND CONDUIT	\$ 487	\$ 609	% 0.164204	\$ 509
E367 DISTR, UNDER COND & DEVIC	\$ 221,766	\$ 458,183	% 0.264215	\$ 337,124
E368 DISTR, PAD TRANSFORMERS	\$ 884,348	\$ 1,800,528	% 0.486202	\$ 925,107
E369 DISTR, SERVICES OVER&UND	\$ 422,342	\$ 772,357	% 0.417473	\$ 449,919
E370 DISTR, METERS INSTALLED	\$ 180,934	\$ 281,643	% 0.538085	\$ 130,095
E373 DISTR, STR LIGHTS OVERHD	\$ 28,058	\$ 63,899	% 0.567286	\$ 27,650

GRAND TOTALS FOR E KINGSTON-UNITIL-2019:

\$ 4,175,549 \$ 10,143,950 \$ 4,818,400

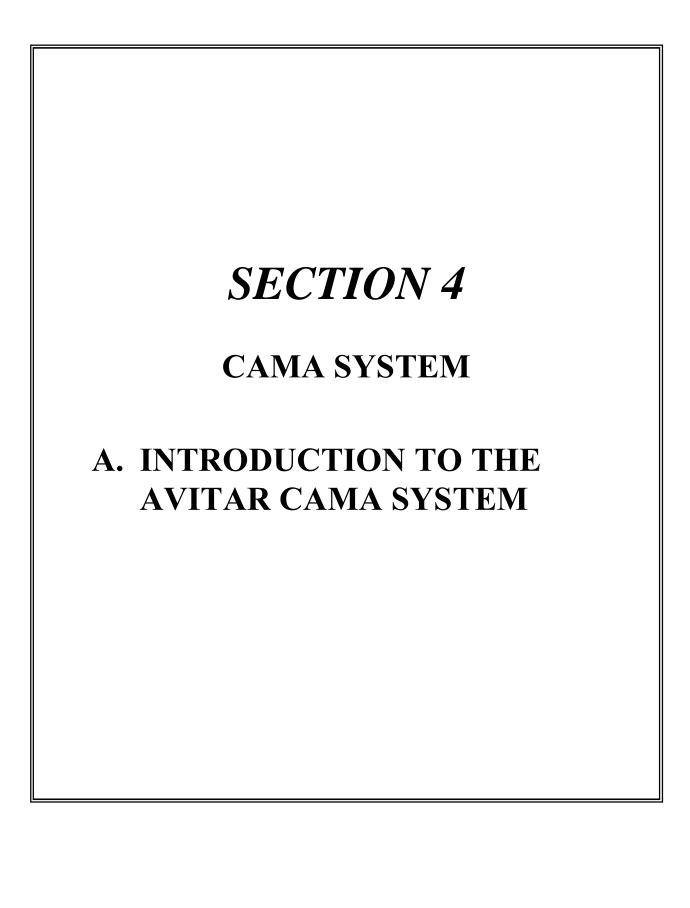
* Value Rounded To Nearest Hundred

0.950

\$ 4,577,500

TILITY-ELEC Neighbors Neighbors 20 ac	Zone: ZIRES Minimum Acreage: 2.00 Minimum Frontage: 200	SPECTION SPECTION Light 1 1 33 1	Map: 000018 Lot: 000001 Sub: 00EHEC
Cond	UATION O Site:	Page Type VALUATION Rate 577,500.00 38,045.00	Card: 1 of 1 EAST KINGSTON SALES HISTORY
Tax Value Notes	LAST REVALUATION: 2019 Driveway: Road:	MUNICIPAL SOFTWARE BY AVITAR EAST KINGSTON ASSESSING OFFICE PARCEL TOTAL TAXABLE VALUE PARCEL TOTAL TAXABLE VALUE Year Building Features Land 2017 \$0 \$4,492,100 \$0 Parcel Total: \$4,492,100 2018 \$0 \$4,492,100 \$0 Parcel Total: \$4,492,100 \$0 Parcel Total: \$4,492,100 2019 \$0 \$4,714,500 \$0 Parcel Total: \$4,714,500	EAST KINGSTON Printed: 09/09/2019

UNITIL ATTN: PLANT ACCOUNTING 6 LIBERTY LANE WEST HAMPTON. NH 03842-1720 PERMITS Permit Type Notes Cor	PICTURE	OWNER	TAXABLE DISTRICTS	BUILDING DETAILS
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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 & Example – Gable or Hip/Asphalt

Cover

Exterior Wall Example - Clapboard/Vinyl (Up to Two Different Exteriors can be

listed, using the two most predominant)

Interior Wall Example – Plaster/Wood (Up to Two Different Interiors can be listed,

using the two most predominant)

Floor Cover Example - Pine/Softwood & Carpet (Up to Two Different Floor

Covers can be listed, using the two most predominant)

of Bedrooms
of Bathrooms
of Bath Fixtures
Extra Kitchen
Central Air
Generator

Fireplaces If no point value associated in the cost tables, then fireplaces are still

valued in the extra features.

Heat Example – Oil/FA Ducted (This is an oil fired furnace with forced air

ducted system)

Quality Example – A4 Exc (Here A=average, A1 is one grade better and A4 is

4 graders better)

Com. Wall

Example – Commercial Wall Frame Construction Use for commercial buildings to account for various structures.

Size Adjustment

Size adjustment is the factor that accounts for the economy of scale theory which means the more of anything you purchase at one time, the lower the unit cost. As such, a larger home will have a factor less than 1.00, while a smaller home will have a factor greater than 1.00 to account for per square foot cost variation.

Base Rate

This is the gross base square foot cost that this building, as well as all other similar buildings will start at.

Bldg. Rate

Building Rate – After consideration of all building materials and quality of construction, a building rate is developed which can be greater and lower and 1.00 based on material, quality and includes the size adjustment.

Com. Wall Factor

In the case of a commercial property, an added factor may be needed to account for various commercial structural frames.

Adjusted Base Rate 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.

The Adjusted Base Rate is then multiplied by the total effective area of the house to develop a replacement cost new for that structure.

Bedroom & Bathroom Data

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

Sample Calculation

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

Example Listing Data

EXTERIOR WALLS Prefab Wood Panels Brick on Veneer	= 32 points = <u>37 points</u>	
When two types exist, the average rounded integer is used	=	35
ROOF STRUCTURE & COVER Gable or Hip Asphalt or Comp.	= 3 points = 3 points	
Point values are added together	=	6
INTERIOR WALLS Drywall Plaster When two interior types exist, the average rounded integer is used	= 27 points = <u>27 points</u> =	
HEATING FUEL & TYPE Oil Fuel Hot Water Heating points are calculated by multiplying fuel by type 1 x 6	= 1 point = <u>6 points</u>	6
Heating points are calculated by multiplying fuel by type 1 x 6 FLOOR COVER Carpet Hard Tile When two types exist, the average rounded integer is used	= 10 points = 12 points =	3
TOTAL STRUCTURAL POINTS COMPUTED	=	85

Bedroom = 3 # Bathrooms = 1.5

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

#Bedrooms->	0 - 1	2	3	4	5+	
#Baths						
0.00	0	1	2	3	4	This table represents the
0.5	10	9	8	7	6	
1.0	14	13	10	9	7	value of the plumbing in
1.5	15	14	12	10	7	the building and its ability to effectively service the
2.0	15	15	13	10	8	residence based on the
2.5	15	15	15	12	11	number of bedrooms. 4
3.0	16	16	15	14	12	bedrooms & 4 baths is
3.5	16	15	15	15	14	better than 4 bedrooms &
4.0	16	16	16	15	14	2 baths.
UP	17	16	16	16	15	2 vauis.

Indicated bedroom/bathroom ratio point value

= <u>12</u> (Add to previously computed structural points of 85)

TOTAL STRUCTURAL POINTS INDEX = 97

QUALITY ADJUSTMENT FACTORS

Quality adjustment factors and descriptions are listed below. Usage of these factors enables the appraiser to make adjustments up or down for each building to account for differences of construction quality and the overall marketability of the building.

The quality factor from the table below, times the total structural point index = QUALITY ADJUSTMENT FACTOR, which is expressed as a percentage value.

 $97 \times 1.10 = 1.067$ QUALITY ADJUSTMENT FACTOR

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

EFFECTIVE AREA CALCULATIONS

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

EXAMPLE: BUILDING AREA CALCULATIONS

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

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

EXAMPLE:

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

SIZE ADJUSTMENT FACTORS

In order to accurately reflect "economies of scale", it is necessary to adjust the base rate up or down to reflect deviations from the median building size of the community for which it was originally computed. If the median size of all buildings in the town is 2,000 square feet, then the size adjustment table should be similar and all structures larger or smaller would be adjusted downward or upward (respectively) to account for the economy of scale. Size adjustment tables must be developed for each use: residential, commercial and industrial and will be found in Section 9. Final Valuation Tables of this manual for this particular community.

The size adjustment (SA) for this property is .9776

STORY HEIGHT ADJUSTMENTS

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

STORY HEIGHT	SAMPLE STORY HEIGHT FACTOR
1.00	1.00
1.50	.98
1.75	.96
2.00	.94
2.50	.93
3.00	.92
3.00+	.90

The overall base rate to use for this example is \$85.00. This rate is established through the analysis of all residential sales in the community with adjustments made by use of all the factors previously discussed. An example of which follows: (Base rates for your community can be found in Section 9. Final Valuation Tables).

Adjusted Base Rate Calculation

Base Rate x Story Height Factor x Quality Factor Index x Size Adjustment Factor = \$85 x .94 x 1.067 x .9776 = \$83.34

FINAL BUILDING VALUE COMPUTATIONS

Effective Area x Adjusted Base Rate = Replacement Cost New (RCN) 2,281 x \$83.34 = \$190,098

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

DEPRECIATION TYPES & USE

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

EXAMPLE - 200 Year Old House

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

EXAMPLE - For the 200 year old home in good condition

Building Value	=	129,900
Depreciation	=	<u>x 28%</u>
Depreciation Value	=	- 36,372

Depreciated Bldg. Va	lue = $93,528$
- O	R -

Building Value = 129,900 % Condition Good = $\frac{x}{72\%}$ Depreciated Bldg. Value = 93,528

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

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

PHYSICAL: Refers to the general condition of the building, or how well it has aged or

been maintained in comparison to new buildings. Here is where the assessor can allow for an adjustment for items that are not consistent with

the overall condition of the majority of the home.

FUNCTIONAL: Refers to the functional design of the building based on the current use,

design, layout and new technology available, over and above the normal

age depreciation.

ECONOMIC: Refers to depreciation caused by things which are exterior to the building

and usually not controllable by the owner. Excessive traffic, active railroad

tracks, airport nearby, are just a few examples.

TEMPORARY: Refers to depreciation given for a special reason which shall only exist for

a short period of time. This is generally used for new construction to account for varying stages during the construction, as of April 1st in the

assessing year.

LAND VALUE COMPUTATIONS

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

SAMPLE LAND CHART

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

Excess acreage at \$1,500 per acre

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

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

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

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

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

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

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

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

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

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

Example:

Zone = Two Acres, 100 Front Feet

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

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

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

SECTION 5

UNDERSTANDING YOUR PROPERTY RECORD CARD

ABBREVIATIONS, SAMPLES & DEFINITIONS

Notices may not be exact copies

PROPERTY RECORD CARD - FRONT

Land Type Units 1F RES 1F RES VIEW *See 1.D. 27.609 ac 27.609 ac	Zone: REGIDENTIAL 1 & 2 Minimum Acresace.	DOE, JOHN
NC Adj Site Road DWay Topography Cond Ad Valorem 0 F 110 105 100 95 85 MODERATE 90 124,200 0 X 94 95 MILD 70 56,000 NS AND WATER, WIDE, TOP 75, EXTREME 80 263,200	LAND VALUATION (11)	Date Book Page Type Price Grantor
SPI R Tax Value Notes 0 N 124,200 ACC 0 N 56,000 TOPO 83,000 WTR SEAS/OBST 263,200	LAST REVALUATION: 2018 Sife: GOOD Driveway: DIRT/GR AVEL Road: PAVED	(8)

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

- 1) <u>MAP/LOT/SUB</u> 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) <u>CARD # OF #</u> 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) <u>OWNER INFORMATION</u> 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) <u>SALE HISTORY</u> 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) <u>LISTING HISTORY</u> 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) <u>NOTES</u> 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) <u>PICTURE</u> Intended to represent some aspect of this tract of land such as view, waterfront or site or outbuildings.
- 9) <u>EXTRA FEATURES VALUATION</u> 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) <u>LAND VALUATION</u> This area provides all the information necessary for land valuation.

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

<u>Minimum Acreage</u> - 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.

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

<u>Site</u> - 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.

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

<u>Road</u> - A brief description of the road such as paved or gravel.

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

<u>Units</u> - Size of land being assessed on each line.

AC = Acres

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

WF = Waterfront Feet

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

<u>Base Rate</u> - 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.

<u>NC - Neighborhood Code</u>. 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.

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

<u>Site</u> - 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.

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

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

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

Ad Valorem - Market value.

<u>SPI</u> - 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.

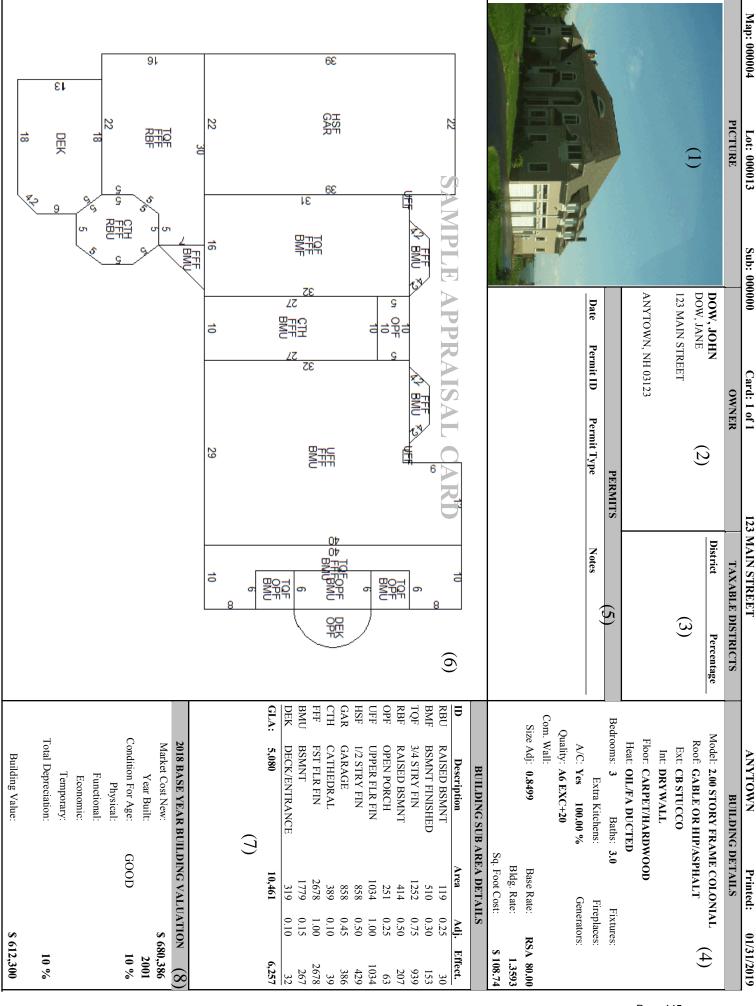
 \underline{R} - This is used for the current use recreation discount. If the recreation discount is granted, a "Y" will appear in this column.

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

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

12) See Section 1.D. Listing the Property – Views.

PROPERTY RECORD CARD - BACK



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

Model – Story Height/Building TypeFireplacesRoof - Style & Material CoverA/C - Central AirExt - Exterior Wall CoverGenerators

Int - Interior Wall Material

Ploor - Floor Cover Material

Quality - Building Quality Description

Com Wall - Commercial Wall Structure

Heat - Type & FuelSize Adj - Size Adj FactorBedrooms - # of BedroomsBase Rate - Bldg Sq Ft Cost

Bath - # of Baths

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

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) <u>BUILDING SKETCH</u> 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) <u>BUILDING SUB AREA DETAILS</u> This shows the Sub Area ID and description, the actual area for each sub area, the cost factor associated with it as a percentage of the Building Square Foot Cost and the effective area, which is the actual area times the cost factor.

Example:

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

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

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

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

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

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

Rounded to \$179,300 = Building Assessment

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/LMeasured & Listed BKL Backland **MPU** Most Probable Use Bedroom **NBD** Non-Buildable BR BSMNT/BMT Basement NC No Change BTH Bath **NICU** Not in Current Use Cinder/Concrete Block NOH No One Home CB CE Conservation Easement **NSFA** No Show for Appointment CK/CHK Check NV No Value CLR Clear **OKB** Outdated Kitchen/Bath Comm Office Area P&B **COF** Post & Beam **COND** Condition **PDS** Pull Down Stairs/Attic Stairs **CTD** Cost to Develop PF Pond Frontage Close to Road PLE Power Line Easement CTR Current Use PR CU Poor Common Wall PRS CW Pier Foundation DB Dirt Basement PU Pickup Road Bisects Lot **DNPU** Did Not Pick UP **RBL** Did Not View RD Road DNV **DNVI** Did Not View Interior **REF** Refused DTW Distance to Waterfront RF River Frontage **ROW** Right of Way (R/W) DV Data Verification 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 Very Good **FLR** Floor **VGD** Foundation **VPR** Very Poor **FND** VU View FP Flood Plain **FPL** Fireplace WA Water Access WB FR Fair Wet Basement WF FS Field Stone Water Frontage **GAR** Garage WH Wall Height **WOB** GD Good Walkout Basement НО Homeowner W&D Windows & Door **INCL** Included **XFOB** Extra Features **INFO XSWF** Information **Excess Water Frontage** INT Interior YB Year Built LB Low Basement LDK Loading Dock Lot Line Adjustment LLA 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 3, 2019

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, 4/9/19 thru Thursday, 4/11/19

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 25Main Street Anytown, NH 03123

> DOW, JOHN 1 MAIN STREET ANYTOWN, NH 03123

Map Lot Sub: 0000U3 000006 000000

NOTICE OF PRELIMINARY ASSESSMENT VALUES

May 8, 2019

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 603-123-4567 starting on Mon, 5/13/19 thru, Thurs, 5/16/19 from 8:00 am to 4:30 pm to arrange an appointment. Reviews will be held BY APPOINTMENT ONLY at the Anytown Town Hall at a later date. Please keep in mind the phone number will only be answered during the times listed above. If you cannot call during this time frame, please put your specific concerns in writing and we will review them. Do not attempt to fax a request for appointment during or after the date above.

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

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

Thank you for your cooperation.

Land Value: \$ 151,300 Other Value: \$ 209,400 Total Parcel Value: \$ 360,700

SAMPLE - SECOND NOTICE OF VALUE AFTER PRELIMINARY HEARINGS

Town of Anytown Office of the Selectmen 25 Main Street Anytown, NH 03123

DOW, JOHN 1 MAIN STREET ANYTOWN, NH 03123

Map Lot Sub: 000001 000001 000001

June 25, 2019

Dear Property Owner:

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

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

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

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

Sincerely, Avitar Associates of NE, Inc. Contract Assessor

Land Value: \$ 73,300 Improvements: \$ 163,800 Total Parcel Value: \$ 237,100

DEFINITIONS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Encumbrance: Any limitation that affects property rights and value.

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

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

Estate: A right or interest in property.

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

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

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

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

Functional Depreciation: Synonymous with the preferred term "obsolescence".

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

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

IAAO: International Association of Assessing Officers.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SECTION 6

SALES DATA

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

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

Effective date of this revaluation is 4/1/19.

Sales that occurred between $\underline{10/1/17}$ and $\underline{4/19/19}$ were used in the preliminary analysis.

A total of 44 qualified sales were used in the preliminary analysis/testing.

Sales that occurred between 10/1/18 and 8/30/19 were used in the final analysis.

Sales after 4/19/19 may not have been inspected.

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

```
60%
                   40% Below the Average
Α
В
            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
Η
            130% 30% Above the Average
Ι
            140% 40% Above the Average
J
            150% 50% Above the Average
K
            160% 60% Above the Average
L
            170% 70% Above the Average
            180% 80% Above the Average
M
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

_	\mathcal{C}		
A	1 Story Frame	E	2.5 Story Frame
В	1.5 Story Frame	F	2.75 Story Frame
C	1.75 Story Frame	G	3 Story Frame
D	2 Story Frame	Н	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.

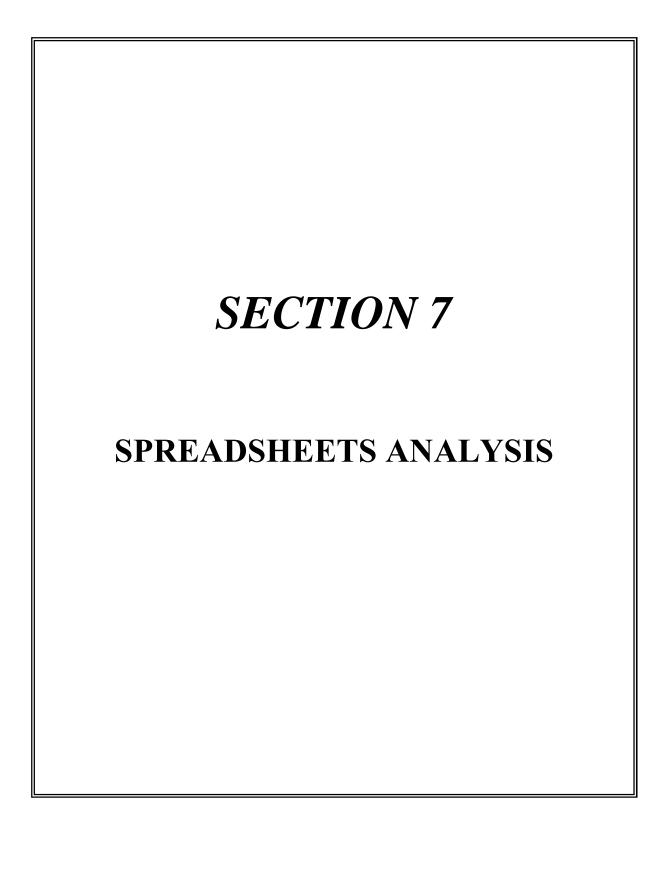
East Kingston Sales Analysis Report

\$ 82,000	8 OSGOOD, DEBORAH A	11/30/2018		3,605				V	UND/WDS UND/DW	UND/WD	
	00 V Q	\$ 121,900	\$ 120,000	E RSA C	1	2.37 R1	01	000006	000001	000011	1.016
\$ 360,900	300 I Q 8 OSGOOD, DEBORAH A	\$ 500,300 11/30/2018	\$ 492,000	E RSA D 3,053	1	5.08 R1	01	000002	000001	000011	1.017
\$ 421,400	900 I Q TAYLOR, CRAIG M.	\$ 522,900 05/24/2019	\$ 555,000	G RSA F 3,557		2.30 R1	01	000018	000007	000009	0.942
\$ 356,300	9 PERRY, STEPHANIE	\$ 303,800 03/29/2019	\$ 310,000	E RAN E 4,747		2.90 R1	05	000008	000003	0.980 000009	0.980
\$ 187,000	900 I Q ROSELLI, ANTHONY J.	\$ 295,900 12/21/2018	\$ 299,933	E RAN C 1,736		0.26 R1	05	000005	000003	000009	0.987
\$ 268,200	100 I Q 8 JACOBS, GEORGE W.	\$ 336,100 11/16/2018	\$ 273,000	G RSA A 1,880		2.28 R1	01	000002	000004	800000	1.231
\$ 223,400	200 I Q 8 DOWNEY, PATRICIA M	\$ 310,200 12/28/2018	\$ 311,000	F RCT A 2,006		0.00 R1	01	019-27	000002	800000	0.997
\$ 223,400	900 I Q KOSINSKI, PAMELA, TRUS	\$ 314,900 02/26/2019	\$ 327,000	F RCT A 2,006		0.00 R1	01	019-04	000002	800000	0.963
\$ 352,900	9 WIGGIN, GLENN P. (TRUS	\$ 434,400 01/30/2019	\$ 405,000	G RSA D 2,812		2.43 R1	01	000057	000003	000007	1.073
\$ 270,800	9 PATCH, LAUREL V	\$ 346,400 04/01/2019	\$ 347,000	G RCT B 2,632		0.00 R1	01	010-06	000002	000006	0.998
\$ 443,000	900 I Q 8 CAMERON, DENNIS	\$ 569,900 12/06/2018	\$ 590,000	G RSA D 4,892		6.26 R1	01	000044	000001	000006	0.966
\$ 363,100	500 I Q SIRVA RELOCATION CREDI	\$ 507,500 07/01/2019	\$ 570,000	G RSA E 3,395		2.40 R1	01	000019	000001	0.890 000006	0.890
\$ 346,400	400 I Q RYAN, JOSEPH F	\$ 400,400 03/06/2019	\$ 398,200	G RSA A 2,955		2.01 R1	01	000015	000001	000006	1.006
\$ 17,100	700 I Q 8 GIRARD, MICHAEL G.	\$ 23,700 10/15/2018	\$ 23,000	E MHS A 617		0.00 R1	01	004013	000002	1.030 000004	1.030
\$ 177,300	500 I Q BULLIS, BAILEY M.	\$ 251,500 11/06/2018	\$ 265,000	F RSA A 1,107		0.23 R1	01	002025	000002	000004	0.949
\$ 177,700	700 I Q SCANDURRA, M. DOLORES	\$ 246,700 02/27/2019	\$ 245,000	F RSA A 1,145		0.23 R1	01	002017	000002	000004	1.007
\$ 450,400	000 I Q 9	\$ 583,000 06/21/2019	\$ 615,000	E RSA F 3,728		2.10 R1	01	000002	000002	000004	0.948
\$ 262,300	500 I Q LUPO, JR., THOMAS & MI	\$ 347,500 05/01/2019	\$ 349,000	F RSA D 1,857		1.50 R1	01	000036	000001	000002	0.996
\$ 233,900 Pa	600 I Q MURRAY, JUSTIN RUSSELL	\$ 302,600 06/20/2019	\$ 299,000	D RSA A 1,267	₩	0.45 R1W	01	000007	000001	000002	1.012
\$ 370,100	8 SHUMP, MATTHEW	\$ 472,100 10/02/2018	\$ 460,000	G RSA E 2,869	1	1.15 R1	01	000027	000001	000001	1.026
Prior Year Assessment	I Q Unqualified Description Grantor	Assessment Sale Date	Sale Price a	NC BR SH Eff. Area		Acres LC	Zone	Sub	Lot	Map Sale Note	Ratio

Lot Sub Zone Acres LC NC BR SH tet U00001 000008 01 3.54 R1 E RSA D DDS UND DW 2,506 01 0.92 R1 E RSA A 000001 000002 01 2.25 R1 E RSA C 000002 000006 01 1.30 R1 E RSA E 000003 000006 01 12.12 R1 E RSA C 000004 000002 01 2.99 R1 G 2,904 000003 000004 00002 01 2.84 R1 E RSA E 000001 000003 000014 01 2.84 R1 E RSA E 000001 000003 01 2.84 R1 E RSA E 000001 000003 01 2.81	\$ 324,800	GILMARTIN, TRACY			06/18/2019		1,973								
Lot Sub Zone Acres LC NC BR Sale Price Assessment I Q Unqualified Description tet Con00001 000008 01 3.54 R1 E RSA D \$125,000 \$124,300 V Q Carantor Prior Year A D00001 000008 01 3.54 R1 E RSA D \$125,000 \$121/2018 OSGOOD, DEBORAH A D00002 000005 01 0.92 R1 E RSA A \$456,600 \$417,500 I OSGOOD, DEBORAH A D00001 000002 01 2.25 R1 F RSA C \$299,933 \$319,700 I Q D00002 000006 01 1.30 R1 E RSA E \$415,000 \$438,500 I Q COURTNEY, ANDREW Q DURSUNDDW Q AMUNDSEN, STEVEN R BDDWELL, JOYCE M, TRUS BDDWELL, JOYCE M, TRUS <td></td> <td>~</td> <td>_</td> <td>0</td> <td>\$ 443,60</td> <td>\$ 425,000</td> <td>RSA D</td> <td></td> <td>R1</td> <td></td> <td>01</td> <td>000025</td> <td></td> <td>1.044 000017</td> <td>1.044</td>		~	_	0	\$ 443,60	\$ 425,000	RSA D		R1		01	000025		1.044 000017	1.044
Lot Sub Zone Acres LC NC BR SH Sale Price Assessment I Q Unqualified Description te CO00001 000008 01 3.54 R1 E RSA D \$125,000 \$124,300 V Q DSUND DW 000002 000005 01 0.92 R1 E RSA A \$456,600 \$417,500 I Q OSGOOD, DEBORAH A S417,500 I Q ONGOOD, DEBORAH A S456,600 \$417,500 I Q Q Prior Year A \$456,600 \$417,500 I Q Q Q Prior Year A \$456,600 \$417,500 I Q	\$ 334,500	LANG, JENNIFER			11/28/2018		2,989								
Lot Sub Zone Acres LC NC BR SH Sale Price Assessment I Q Unqualified Description tet C000001 000008 01 3.54 R1 E RSA D \$125,000 \$124,300 V Q VDS UND DW 000002 000005 01 0.92 R1 E RSA A \$456,600 \$121/2018 OSGOOD, DEBORAH A 000001 000002 000005 01 0.92 R1 E RSA A \$456,600 \$417,500 I Q 000001 000002 01 2.25 R1 F RSA C \$299,933 \$319,700 I Q 000002 000005 01 1.30 R1 E RSA E \$415,000 \$438,500 Q COURTINEY, ANDREW 000003 000004 00006 01 12.12 R1 E RSA C \$125,000 \$139,800 Q Q VDS UND DW		2		0 0	\$ 439,10	\$ 455,000	RSA E		R1	2.31	01	000003	000001	0.965 000017	0.965
Lot Sub Zone Acres LC NC BR SH Sale Price Assessment I Q Unqualified Description tet Eff. Area Eff. Area Sale Date Grantor Prior Year A 000001 000008 01 3.54 R1 E RSA D \$125,000 \$124,300 V Q D00002 000005 01 0.92 R1 E RSA A \$456,600 \$417,500 I Q OSGOOD, DEBORAH A D00001 000002 01 2.25 R1 F RSA C \$299,933 \$319,700 I Q D00002 00006 01 1.30 R1 F RSA E \$415,000 \$438,500 I Q D00003 00006 01 12.12 R1 E RSA C \$125,000 \$139,800 V Q D00003 00004 000005 01 2.99		LUMENELLO, CHRISTOPHE			12/13/2018		3,094								
Sub Zone Acres LC NC BR SH Sale Price Assessment I Q Unqualified Description 000008 01 3.54 R1 E RSA D \$125,000 \$124,300 V Q 000005 01 0.92 R1 E RSA A \$456,600 \$417,500 I Q 000005 01 0.92 R1 E RSA A \$456,600 \$417,500 I Q 000002 01 2.25 R1 F RSA C \$299,933 \$319,700 I Q 000006 01 1.30 R1 E RSA E \$415,000 \$438,500 I Q 000006 01 1.212 R1 E RSA C \$125,000 \$438,500 I Q 000006 01 12.12 R1 E RSA C \$125,000 \$438,500		\sim	_	0	\$ 477,60	\$ 557,733			R1	2.84	01	000014	000003	0.856 000016	0.856
Sub Zone Acres LC NC BR SH Sale Price Assessment I Q Unqualified Description 000008 01 3.54 R1 E RSA D \$125,000 \$124,300 V Q W 000005 01 0.92 R1 E RSA A \$456,600 \$417,500 I Q OSGOOD, DEBORAH A S 000005 01 0.92 R1 E RSA A \$456,600 \$417,500 I Q OSGOOD, DEBORAH A S 000002 01 2.25 R1 F RSA C \$299,933 \$319,700 I Q COURTNEY, ANDREW OURTNEY, ANDREW S OURTNEY, ANDREW AMUNDSEN, STEVEN R W BODWELL, JOYCE M, TRUS BODWELL, JOYCE M, TRUS S 2,904 \$215,000 \$189,500 V Q BODWELL, JOYCE M, TRUS	\$ 101,200	RESNICK, ALAN I			01/11/2019										
Sub Zone Acres LC NC BR SH Sale Price Assessment I Q Unqualified Description 000008 01 3.54 R1 E RSA D \$125,000 \$124,300 V Q W 000005 01 3.54 R1 E RSA A \$145,600 \$417,500 I Q OGOOD, DEBORAH A 000005 01 0.92 R1 E RSA A \$456,600 \$417,500 I Q 000005 01 2.25 R1 F RSA C \$299,933 \$319,700 I Q 000006 01 1.30 R1 E RSA E \$415,000 \$438,500 I Q 000006 01 1.30 R1 E RSA E \$415,000 \$438,500 I Q 000006 01 12.12 R1 E RSA C		\geq	′	ĭO /	\$ 189,50	\$ 215,000		G	R1	2.99	01	000002	000004	000015	0.881
Sub Zone Acres LC NC BR SH Sale Price Assessment I Q Unqualified Description 000008 01 3.54 R1 E RSA D \$125,000 \$124,300 V Q 000005 01 3.54 R1 E RSA D \$125,000 \$1271/2018 OSGOOD, DEBORAH A 000005 01 0.92 R1 E RSA A \$456,600 \$417,500 I Q 000002 01 2.25 R1 F RSA C \$299,933 \$319,700 I Q 000006 01 1.30 R1 F RSA E \$415,000 \$438,500 I Q 000006 01 1.30 R1 E RSA E \$415,000 \$438,500 I Q 000006 01 1.30 R1 E RSA C \$125,000 \$438,500 I </td <td></td> <td>BODWELL, JOYCE M, TRUS</td> <td></td> <td></td> <td>11/09/2018</td> <td></td> <td>2,904</td> <td></td> <td></td> <td></td> <td></td> <td>T</td> <td>S UND DW</td> <td>UND/WD</td> <td></td>		BODWELL, JOYCE M, TRUS			11/09/2018		2,904					T	S UND DW	UND/WD	
Sub Zone Acres LC NC BR SH Sale Price Assessment I Q Unqualified Description Prior Year A 000008 01 3.54 R1 E RSA D \$125,000 \$124,300 V Q W 000005 01 0.92 R1 E RSA A \$456,600 \$417,500 I Q OSGOOD, DEBORAH A OSGOOD, DEBORAH A WOREAU JR., JOHN E. OUNTINEY, ANDREW OUNTINEY, ANDREW OUNTINEY, ANDREW AMUNDSEN, STEVEN R AMUNDSEN, STEVEN R		2	/ (10	\$ 139,80	\$ 125,000	RSA C		R1	12.12	01	000006	000003	000015	1.118
Sub Zone Acres LC NC BR SH Sale Price Assessment I Q Unqualified Description 000008 01 3.54 R1 E RSA D \$125,000 \$124,300 V Q W 000005 01 0.92 R1 E RSA A \$456,600 \$417,500 I Q 000002 01 0.92 R1 E RSA C \$299,933 \$319,700 I Q 000002 01 2.25 R1 F RSA C \$299,933 \$319,700 I Q 000006 01 1.30 R1 E RSA E \$415,000 \$438,500 I Q (OURTINEY, ANDREW	\$ 413,600	AMUNDSEN, STEVEN R			04/25/2019		2,722								
Sub Zone Acres LC NC BR SH Sale Price Assessment I Q Unqualified Description V Fig. Acres LC NC BR SH Sale Price Assessment I Q Unqualified Description Prior Year A Sale Date Grantor Prior Year A W V Q Sale Date Grantor Prior Year A W V Q Sale Date Grantor Prior Year A W V Q Sale Date V Q W V Q Sale Date V Q W V Q Sale Date V Q W Prior Year A Sale Date Sale Date Q Q		\mathcal{E}		0 1	\$ 438,50	\$ 415,000	RSA E		R1		01	000006	000002	1.057 000014	1.057
Sub Zone Acres LC NC BR SH Sale Price Assessment I Q Unqualified Description 000008 01 3.54 R1 E RSA D \$125,000 \$124,300 V Q 000005 01 0.92 R1 E RSA A \$456,600 \$417,500 I Q 000002 01 2.25 R1 F RSA C \$299,933 \$319,700 I Q	\$ 238,300	COURTNEY, ANDREW			04/19/2019		1,403								
Sub Zone Acres LC NC BR SH Sale Price Assessment I Q Unqualified Description 000008 01 3.54 R1 E RSA D \$125,000 \$124,300 V Q W 2,506 12/21/2018 OSGOOD, DEBORAH A 000005 01 0.92 R1 E RSA A \$456,600 \$417,500 I Q MOREAU JR., JOHN E. 2,245 03/07/2019 MOREAU JR., JOHN E.		2		0 0	\$ 319,70	\$ 299,933	RSA C		R1	2.25	01	000002	000001	1.066 000013	1.066
Sub Zone Acres LC NC BR SH Sale Price Assessment I Q Unqualified Description 000008 01 3.54 R1 E RSA D \$125,000 \$124,300 V Q W 2,506 12/21/2018 OSGOOD, DEBORAH A 000005 01 0.92 R1 E RSA A \$456,600 \$417,500 I Q	\$ 303,200	MOREAU JR., JOHN E.			03/07/2019		2,245								
Sub Zone Acres LC NC BR SH Sale Price Assessment I Q Unqualified Description V 500008 01 3.54 R1 E RSA D \$125,000 \$124,300 V Q W 2,506 12/21/2018 OSGOOD, DEBORAH A		\mathcal{E}		0 1	\$ 417,50	\$ 456,600	RSA A		R1	0.92	01	000005	000002	000011	0.914
Sub Zone Acres LC NC BR SH Sale Price Assessment I Q Unqualified Description Eff. Area Sale Date Grantor 000008 01 3.54 R1 E RSA D \$125,000 \$124,300 V Q	\$ 85,000	OSGOOD, DEBORAH A			12/21/2018		2,506					T	S UND DW	UND/WD	
Lot Sub Zone Acres LC NC BR SH Sale Price Assessment I Q Unqualified Description Note Sale Date Grantor		\mathbf{c}	/ (10	\$ 124,30	\$ 125,000	RSA D		R1		01	800000	000001	000011	0.994
Lot Sub Zone Acres LC NC BR SH Sale Price Assessment I	Prior Year Assessment	Grantor			Sale Date	2	Eff. Area							Sale Note	
		Unqualified Description	_	_	Assessment	Sale Price	BR SH	C	LC		Zone	Sub	Lot	Map	Ratio

East Kingston Sales Analysis Report

Ratio	Map	Lot	Sub	Zone	Acres	LC	NC	BR	HS	Sale Price	Assessment	Q Unqualified Description	
	Sale Note							Eí	Eff. Area	_	Sale Date	Grantor	Prior Year Assessment
2.102	000003	000001	000001	01	0.24	R1	H	RAN	В	\$ 97,000	\$ 203,900 I	U IMPROVED POST SALE	
	RENOVA'	TED WHOI	RENOVATED WHOLE PROPERTY AFTER 18 SALE	TY AFTE	R 18 SAL	Ħ		1,2	1,489		12/14/2018	PERKINS, LILLIAN G	\$ 144,000
1.097	000004	000002	002024	01	0.23	R1	Ħ	RSA	\triangleright	\$ 231,004	\$ 253,500 I	U FORECLOSURE	
								1,:	1,163		04/05/2019	STABILE, MICHAEL	\$ 175,100
181,000.000 000004	000004	000002	002028	01	0.23	R1	F	MHD	Α	\$ 1	\$ 181,000 I	U FAMILY/RELAT GRNTR/E	
								1,	1,184		07/03/2019	HILL, DAVID T	\$ 124,800
0.890	0.890 000006	000001	000019	01	2.40	R1	G	RSA	Ε	\$ 570,000	\$ 507,500 I	U INSUFCNT MKT EXPOSUR	
								3	3,395		07/01/2019	CAREY, CHRISTOPHER	\$ 363,100
455,700.000	000006	000001	000034	01	3.00	R1	G	RSA	С	\$ 1	\$ 455,700 I	U FAMILY/RELAT GRNTR/E	
								2,7	2,730		06/10/2019	ENO, ANDREA R	\$ 342,300
478,000.000	800000	000002	000025	01	2.08	R1	G	RSA	H	\$ 1	\$ 478,000 I	U FAMILY/RELAT GRNTR/E	
								ω "	3,396		06/18/2019	HENNINGSEN, GLENN C	\$ 364,700
539,800.000 000008	800000	000002	000032	01	2.02	R1	G	RSA	F	\$ 1	\$ 539,800 I	U FAMILY/RELAT GRNTR/E	
								3,5	3,580		06/06/2019	HODGDON, DEREK J	\$ 438,900
1.939	000010	000002	000011	01	1.20	R1W	D	RSA	Α	\$ 150,000	\$ 290,800 I	U FAMILY/RELAT GRNTR/E	
								950	0		05/29/2019	CASHINS, JOHN & ROBERT	\$ 233,200
0.691	000011	000001	800000	01	3.54	R1	Ε	RSA	D	\$ 489,933	\$ 338,700 I	U IMPRVMNT U/C AT ASMT	
								2,5	2,506		07/01/2019	LAG HOLDINGS, LLC	\$ 85,000
268,500.000	000014	000004	000009	01	0.49	R1	F	RSA	Α	\$ 1	\$ 268,500 I	U UNCLASSFYD EXCLUSION	
	RELEASE DEED	DEED						1,2	1,214		05/02/2019	OGDEN, HARRY E	\$ 182,100
437,900.000	000015	000002	000005	01	2.00	R1	G	RSA	С	\$ 1	\$ 437,900 I	U FAMILY/RELAT GRNTR/E	
								2,8	2,831		12/19/2018	PERREAULT, DONALD REVO	\$ 355,000
54,200.000 000015	000015	000003	000001	01	21.54	R1	Ε			\$ 1	\$ 54,200 V	U FAMILY/RELAT GRNTR/E	
											06/21/2019	BODWELL, DANIEL T TRUS	\$ 250,300
54,200.000 000015	000015	000003	000001	01	21.54	R1	Ħ			\$ 1	\$ 54,200 V	U FAMILY/RELAT GRNTR/E	
											06/21/2019	BODWELL, DANIEL	\$ 250,300
54,200.000	000015	000003	000001	01	21.54	R1	Ε			\$ 1	\$ 54,200 V	U FAMILY/RELAT GRNTR/E	
											06/21/2019	BODWELL, JOYCE	\$ 250,300
0.705	000015	000003	000006	01	12.12	R1	Ε	RSA	С	\$ 539,933	\$ 380,600 I	U IMPRVMNT U/C AT ASMT	
								2,9	2,904		05/10/2019	SUNSHINE HOLDINGS, LLC	\$ 129,900
380,600.000 000015	000015	000003	000006	01	12.12	R1	Ħ	RSA	С	\$ 1	\$ 380,600 I	U FAMILY/RELAT GRNTR/E	
								2,9	2,904		05/29/2019	FREEMAN, MATTHEW N	\$ 129,900



SPREADSHEET ANALYSIS

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

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

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

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

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

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

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

Printed: 09/25/2019 9:39:20 am

UNDEVELOPED LAND RATE

East Kingston

UNDEVELOPED LAND RATE

Annual Trend: 7.00% < 10/01/18 > 0.00% Acreage Discount Minimum Acreage: 10.00 Excess Foot Frontage: \$100.00 Site Acreage: 2.000 Acreage Discount Maximum Acreage: 150.00 150.00%	\$105,460	0.93	1.00	1.00	1.00	1.00	1.00	\$100,200	\$0	\$24,794	12.120	10	-39 \$125,000	11/09/18	000015 000003 000006
Annual Trend: 7.00% < 10/01/18 > 0.00% Site Acreage: 2.000 Site Acreage: 2.000 Acreage Discount Maximum Acreage: 150.00 Acreage Discount Maximum Percentage: 70.00% Sale Sale Date/Days Price/Adjusted Acres Excess Ac Value Value Value Nhbd Site DWay Road Topo Cond	£105 100	0.05	1 00	1 00	1 00	1 00	1 00	\$100 JUE	e O	627 707	12 120	21	\$125,000		106 NOBTH BOAD
< 10/01/18 > 0.00% Acreage Discount Minimum Acreage: 10.00 Acreage Discount Maximum Acreage: 150.00 Acreage Discount Maximum Percentage: 70.00% Sale Excess Ac Excess FF Site	Site Value	Cond	Topo	Road	DWay	Site	Nhbd	Value	Value	Value	Acres	Zn	rice/Adjusted	Date/Days P	Map Lot Sub
< 10/01/18 > 0.00% Acreage Discount Minimum Acreage: 10.00 Acreage Discount Maximum Acreage: 150.00 Acreage Discount Maximum Percentage: 70.00%	Indicated							Site	Excess FF	Excess Ac			ale	Si	Location
Acreage Discount Minimum Acreage: 10.00 Acreage Discount Maximum Acreage: 150.00								70.00%	Maximum Percentage:	Acreage Discount 1				lue: \$2,500	Est. Excess Acreage Va
Acreage Discount Minimum Acreage: 10.00								150.00	nt Maximum Acreage:	Acreage Discour				age: 2.000	Site Acre
).00	tage: \$100	ਰot Front	Excess I				10.00	nt Minimum Acreage:	Acreage Discou		.00%	< 10/01/18 > 0	end: 7.00% <	Annual Tr

Average Indicated Site Value:

\$130,852

000015 000004 000002

000011 000001 000008

170 HAVERHILL ROAD 12/21/18

2 STUMPFIELD ROAD

01/11/19 -102

\$215,000 \$215,000

01

2.993

\$2,483

\$0

\$212,517

1.20

1.00

1.00

1.00

1.00

1.00

\$177,098

-81

\$125,000 \$125,000

01

3.543

\$3,298

\$0

\$121,702

1.00

1.00

1.00

1.00

1.00

1.00

\$121,702

158 HAVERHILL ROAD 11/30/18 000011 000001 000006 -60

\$120,000 \$120,000

01

2.367

\$872

\$0

\$119,128

1.00

1.00

.00

1.00

1.00

1.00

\$119,128

Median Indicated Site Value: \$120,415

FACTOR IS.82 (&122,000/&164,000=.74).74/.90 (UNDEVELOPED D/W) = .82 UNDEVELOPD WOODED FACTOR AND UNDEVELOPED CLEAR FACTOR WAS DETERMINED TO BE .850 GIVING CONSIDERATION TO BOTH STATISTICS. AN UNDEVELOPED SITE VALUE OF \$122,000 WAS DERIVED AND DEVELOPED SITE OF \$164,000. THE INDICATED UNDEVELOPED

East Kingston

RESIDENTIAL DEVELOPED 2 ACRE SITE VALUE

Location Sale	Est. Building Square Foot Cost: \$88.00	Building Base Year/Depreciation: 2019/1.10	Annual Trend: 7.00% < 10/01/18 > 0.00%	
Bldg Year)1/18 > 0.00%	
Depreciation	Excess	Est. Excess /		
on Bldg Building	Excess Foot Frontage: \$100.00	Est. Excess Acreage Value: \$2,500	Site Acreage: 2.000	
Features	\$100.00	: \$2,500	: 2.000	
Excess Excess Ac Excess FF Residual	Acreage Discount Maximum Percentage: 70.00%	Acreage Discount Maximum Acreage: 150.00	Acreage Discount Minimum Acreage: 10.00	
Indicated				
	Pa	ge 1	1/3	

\$227,825	\$215,295 1.00 1.05 1.00 1.00 0.90 1.00	\$215,295 1.0	\$0	\$1,722	1.450	\$5,500	\$333,684	3,102	3 0	1.2602 2016 2.50	1.2602	\$520,000 01 \$556,201	10/03/17 363	129 DEPOT ROAD 000004 000001 000021
\$219,828	\$241,811 1.00 1.10 1.00 1.00 1.00 1.00	\$241,811 1.0	\$0	\$4,505	1.802	\$45,300	\$363,757	3,995	19 0	1.2774 1725 1.00 1	1.2774	\$630,000 01 \$655,373	03/05/18 210	34 NORTH ROAD 000014 000003 000001
\$202,960	\$242,943 1.20 1.05 1.00 1.00 0.95 1.00	\$242,943 1.2	\$0	\$950	0.400	\$5,000	\$288,391	3,395	1 0	1.0846 1992 2.00 1	1.0846	\$525,000 01 \$537,284	06/01/18 122	30 PHEASANT RUN 000006 000001 000019
\$200,595	\$208,519 1.10 1.05 1.00 1.00 0.90 1.00	\$208,519 1.1	\$0	\$241	0.107	\$5,900	\$366,228	4,076	9 0	1.1220 2004 2.00	1.1220	\$579,000 01 \$580,888	09/14/18 17	5 PINE WOODS 000012 000003 000011
\$191,634	\$200,258 1.10 1.00 1.00 1.00 0.95 1.00	\$200,258 1.1	\$0	\$190	0.080	\$7,100	\$254,139	3,161	12 0	1989 2.00 1	1.0382	\$440,000 01 \$461,687	01/17/18 257	17 PINE WOODS 000012 000003 000014
\$185,544	\$211,520 1.20 1.00 1.00 1.00 0.95 1.00	\$211,520 1.2	\$0	\$0	0.000	\$30,700	\$279,299	3,075	8 0	2008 2.00	1.1219	\$515,000 01 \$521,519	07/27/18 66	7 CLARK ROAD 000010 000004 0008-7
\$181,693	\$206,040 1.20 1.05 1.00 1.00 0.90 1.00	\$206,040 1.2	\$0	\$8,627	4.260	\$3,000	\$372,333	4,892	8 0	0.9401 2005 2.00	0.9401	\$590,000 01 \$590,000	12/06/18 -66	105 GILES ROAD 000006 000001 000044
\$176,549	\$211,329 1.20 1.05 1.00 1.00 0.95 1.00	\$211,329 1.2	\$0	\$0	0.000	\$3,000	\$237,685	2,675	1 0	1.1345 1996 2.00 1	1.1345	\$449,000 01 \$452,014	08/27/18 35	89 GILES ROAD 000006 000001 000041
\$153,782	\$157,780 1.20 1.00 0.95 1.00 0.90 1.00	\$157,780 1.2	\$0	\$0	0.000	\$5,400	\$171,232	1,462	15 0	1.5658 1986 2.50 1	1.5658	\$322,000 01 \$334,412	03/14/18 201	70 SANBORN ROAD 000007 000003 000015
\$152,085	\$173,377 1.20 1.00 1.00 1.00 0.95 1.00	\$173,377 1.2	\$0	\$0	0.000	\$6,500	\$280,123	2,869	0 0	1.2328 2006 2.50 1	1.2328	\$460,000 01 \$460,000	10/02/18 -1	8 SQUIRE WAY 000001 000001 000027
\$139,400	\$166,862 1.20 1.05 1.00 1.00 0.95 1.00	\$166,862 1.2	\$0	\$1,021	0.430	\$12,300	\$224,817	2,812	1 0	1.0208 1995 2.00 1	1.0208	\$405,000 01 \$405,000	01/30/19 -121	3 BLUE HERON COUR 000007 000003 000057
\$133,332	\$151,199 1.20 1.05 1.00 1.00 0.90 1.00	\$151,199 1.2	\$0	\$158	0.070	\$25,600	\$221,849	2,197	11 0	2893 1977 1.50 1	1.2893	\$378,000 01 \$398,806	12/18/17 287	106 SANBORN ROAD 000007 000003 000009
\$131,942	\$137,879 1.10 1.00 1.00 1.00 0.95 1.00	\$137,879 1.1	\$0	\$0	0.000	\$6,400	\$120,721	1,107	1 0	.3924 1993 2.00 1	1.3924	\$265,000 01 \$265,000	11/06/18 -36	2 CAROB LANE 000004 000002 002025
\$131,575	\$130,259 1.10 1.00 1.00 1.00 0.90 1.00	\$130,259 1.1	\$0	\$203	0.090	\$5,300	\$201,205	2,484	14 0	1976 2.00	1.0703	\$325,000 01 \$336,967	03/23/18 192	115 WILLOW ROAD 000007 000001 000002
\$128,981	\$122,532 1.00 1.00 0.95 1.00 1.00 1.00	\$122,532 1.0	\$0	\$0	0.000	\$6,200	\$257,080	3,217	17 0	1.0941 1983 2.50 1	1.0941	\$385,000 01 \$385,812	C 09/20/18 11	66 POWWOW RIVER RC 000002 000007 000006
\$110,004	\$109,729 1.00 1.05 0.95 1.00 1.00 1.00	\$109,729 1.0	\$0	\$0	0.000	\$29,800	\$156,403	1,542	.5 0	1.3560 1970 2.00 15	1.3560	\$285,000 01 \$295,932	03/15/18 200	10 CLEMENT LANE 000011 000003 000012
Indicated Site Value	Nhbd Site Dway Road Topo Cond	Residual Value Nhb		Excess Ac Excess FF Value Value	Excess 1 Acres	Features Value	Building Value	n Bldg r Sq. Ft.	Depreciation * Age Other	Year Depreciation Bldg Built Cond* Age Other Sq. Ft	Bldg Rate	Sale Date/Days Price/Adjusted Zn	S: Date/Days P	Location Map Lot Sub

Average Indicated Improved Site Value: \$166,733

Median Indicated Improved Site Value: \$165,166

BOTH STATISTICS INDICATE A SIMILAR VALUE. AFTER TESTING A 2 ACRE SITE HAS DETERMINED TO BE \$164,000.

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

East Kingston

RESIDENTIAL BUILDING RATE

	118 SOUTH ROAD 000013 000001 000002	1 BLUE HERON COUR 000006 000001 000015	134 NORTH ROAD 000016 000003 000014	162 HAVERHILL ROAD 000011 000001 000002	94 GILES ROAD 000017 000001 000003	76 MAIN STREET 000014 000001 000014	27 JOSLIN ROAD 000017 000001 000012	58 SANBORN ROAD 000007 000003 000018	87 GILES ROAD 000017 000004 000001	132 NORTH ROAD 000016 000003 000015	3 SQUIRE WAY 000001 000001 000019	9 GREYSTONE ROAD 000006 000002 000016	53 HAVERHILL ROAD 000009 000008 000026	122 GILES ROAD 000006 000002 000003	21 CLEMENT LANE 000011 000002 000002	39 STUMPFIELD ROAD 000015 000003 000018	83 GILES ROAD 000017 000004 000002	127 DEPOT ROAD 000004 000001 000018	Location Map Lot Sub	Building Base Year/Depreciation: Buildable Site Value:
	04/19/19	UR 03/06/19 5 -156	12/13/18 4 -73)AD 11/30/18)2 -60	11/28/18)3 -58	09/18/18 4 13	08/31/18 2 31	08/30/18 8 32	06/25/18)1 98	03/29/18 5 186	12/27/17 9 278	D 12/08/17 6 297		11/21/17)3 314	11/13/17	DAD 11/09/17 8 326	10/26/17)2 340	10/20/17 8 346	S Date/Days I	
	\$299,933 01 \$299,933	\$398,200 01 \$398,200	\$557,733 01 \$557,733	\$492,000 01 \$492,000	\$455,000 01 \$455,000	\$379,900 01 \$380,847	\$540,000 01 \$543,210	\$415,000 01 \$417,547	\$509,000 01 \$518,566	\$465,000 01 \$481,587	\$368,733 01 \$388,392	\$427,000 01 \$451,321	\$415,000 01 \$439,911	\$367,000 01 \$389,100	\$387,000 01 \$410,899	\$385,000 01 \$409,070	\$414,133 01 \$441,137	\$475,000 01 \$506,519	Sale Date/Days Price/Adjusted Zn	2019/1.10 \$164,000
Average	1.10 1.00 1.00	1.20 1.00 1.00	1.00 1.00 1.00	1.00 1.10 1.00	1.20 1.05 1.00	1.00 1.05 1.00	1.20	1.20 1.00 1.00	1.20 1.05 1.00	1.00 1.05 1.00	1.20 1.00 1.00	1.20 1.00 1.00	1.00 1.05 0.95	1.20	1.00 1.00 1.00 1.00	1.20 1.00 1.00	1.20 1.05 1.00			0.00
Average Indicated Square Foot Value	0 1.00 1.00 1.00	0 1.00 0.95 1.00	00 1.00 0.95 0.95	00 1.00 1.00 1.00	0 1.00 0.95 1.00	0 1.00 1.00 1.00	1.00 1.00 1.00 0.95 1.00	00 1.00 0.95 1.00	0 1.00 1.00 1.00	00 1.00 0.95 0.95	00 1.00 0.90 0.80	00 1.00 0.95 1.00	5 1.00 1.00 0.95	00 1.00 0.90 1.00	0 1.00 1.00 0.95	00 1.00 0.95 1.00	0 1.00 0.95 1.00	1.00 1.00 1.00 1.00 1.00 1.00	Nhbd Site Dway Road Topo Cond	Est. Ex E
e Foot Value:	0 \$180,400	0 \$186,960	5 \$148,010	0 \$180,400	0 \$196,308	0 \$172,200	0 \$186,960	0 \$186,960	0 \$206,640	5 \$155,411	0 \$141,696	0 \$186,960		0 \$185,976	5 \$155,800	0 \$186,960	0 \$196,308		Adj Site d Value	Est. Excess Acreage Value: Excess Foot Frontage:
	\$6,900	\$3,000	\$3,000	\$18,000	\$3,000	\$39,100	\$13,100	\$3,000	\$17,000	\$3,000	\$6,500	\$0	\$6,700	\$4,700	\$3,000	\$1,400	\$5,400	\$5,000	Features Value	e: \$140.00
\$87.68	\$625	\$24	\$199	\$7,320	\$724	\$4,000	\$2,518	\$0	\$525	\$573	\$934	\$0	\$5,845	\$0	\$0	\$2,375	\$1,021	\$0	Excess Ac E: Value	
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	xcess FF E Value	
	\$112,008	\$208,216	\$406,524	\$286,280	\$254,968	\$165,547	\$340,632	\$227,587	\$294,401	\$322,603	\$239,262	\$264,361	\$271,955		\$252,099	\$218,335	\$238,408	\$337,519	Excess FF Bldg Residual Value Value	Acreage Disco
	1.3685 1920	0.9302 1995	1.2234 2017	1.2995 2006	1.0568 1976	1.2869 1932	1.1318 1984	1.1711 1986	\$294,401 1.0359 1992	1.3274 2017	1.1176 2006	\$264,361 1.1454 1994	1.1476 2002	1.2586 1975	1.2746 2014	1.1006 2005	1.1754 1997	1.2432 2017	Bldg Year Rate Built	Acreage Discount Maximum Acreage: Acreage Discount Maximum Percentage:
	2.00 22	2.50 13	2.50 2	2.00 8	2.00 14	2.00 21	2.00 13	2.00 12	2.00 11	2.50 2	2.00 8	2.00 11	2.00 9		2.50 6	2.00 8	2.00 10	2.50 2	Year Depreciation Built Cond* Age Other	
	0 1,403	0 2,955	0 3,094	0 3,053	0 2,989	0 1,766	0 4,537	0 2,660	0 3,696	0 2,487	0 2,638	0 2,826	0 2,962	0 2,222	0 2,623	0 2,381	0	0 3,417	Depreciation Bldg Age Other Sq Ft	150.00 70.00%
	\$74.79	\$87.07	\$109.59		\$93.86	\$92.21		\$83.02	\$86.40	\$99.72	\$ \$88.21				\$80.22	\$90.56	\$94.61	\$81.07	Indicated Sq Ft Value	Page 17:

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RESIDENTIAL BUILDING RATE

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

Median Indicated Square Foot Value:

\$87.50

RESIDENTIAL BUILDING RATE

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

Location Map Lot Sub GIVING CONSIDERATION TO BOTH STATISTICS THE COST PER SQUARE FOOT WAS FOUND TO BE \$880 Date/Days Price/Adjusted Zn Nhbd Site Dway Road Topo Cond

Adj Site Value

Features Value

Excess Ac Excess FF Bldg Residual Bldg Year Depreciation Bldg Indicated Value Value Rate Built Cond* Age Other Sq Ft Sq Ft Value

East Kingston

CORNERSTONE CONDO AMENITY VALUE

1 le	Value Nhbd Site Dway Road Topo Cond Value Amenity Value \$0 1.20 1.05 1.00 1.00 1.00 1.00 \$0 \$120,591	Value /	Cond 1.00	ss FF alue Nhbd Site Dway Road Topo Cond 80 1.20 1.05 1.00 1.00 1.00 1.00	Road 1.00	Dway 1.00	Site 1.05	Nhbd 1.20	Value Value \$0	Excess Ac Value \$0	Value \$3,000	Value \$223,409	on Bldg er Sq. Ft. 0 2,632	Age Oth 8 1	ear uilt Cond* 005 2.00	Rate B 1.1763 2	Date/Days Price/Adjusted Zn Rate Price/Adjusted Zn Rate Built Cond* Age Other Sq. Ft. 04/01/19 \$347,000 01 1.1763 2005 2.00 8 10 2,632	Date/Days P	Location Sale Hidg Year Depreciation Bldg Building Map Lot Sub Date/Days Price/Adjusted Zn Rate Built Cond* Age Other Sq. Ft. Value 10 CORNERSTONE ROA 04/01/19 \$347,000 01 1.1763 2005 2.00 8 10 2,632 \$223,409	Map Lot 10 COR
L Pa).00%	ge: 70	Acreage Discount Maximum Percentage: 70.00%	ıximum	ount Ma	ge Disco	Acrea			\$0.00	Excess Foot Frontage: \$0.00	Excess I		,		8.00	Foot Cost: \$8	Est. Building Square Foot Cost: \$88.00	
ae 1		50.00	ge: 15	Acreage Discount Maximum Acreage: 150.00	Maximu	iscount l	reage Di	Acr			\$0	Est. Excess Acreage Value:	st. Excess A	Ή			19/1.10	preciation: 20	Building Base Year/Depreciation: 2019/1.10	В
76).00	ge: 10.00	Acreage Discount Minimum Acreage:	Minimu	iscount	reage D	Acı			0.000/\$0	Buildable Site Acres/Value: 0.000/\$0	nildable Site	Вι		0.00%	Annual Trend: $7.00\% < 10/01/18 > 0.00\%$	ual Trend: 7.0	Ann	

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Average Indicated Amenity Value: \$120,591

Median Indicated Amenity Value: \$120,591

WHILE THERE ARE LIMITED SALES IN THE CONERNERSTONE DEVELOPMENT, AN INDICATED AMENITY VALUE OF \$120,000 WAS DERIVED.

East Kingston

COUNTRY HILLS AMENITY VALUE

Annu	al Trend: 7.00	Annual Trend: 7.00% < 10/01/18 > 0.00%	0.00%		Build	lable Site z	Buildable Site Acres/Value: 0.000/\$0	0.000/\$0			Ac	reage D	iscount	Minim	ım Acr	Acreage Discount Minimum Acreage: 10.00	0.00	
Building Base Year/Depreciation: 2019/1.10	eciation: 2019	9/1.10			Est.	Excess Ac	Est. Excess Acreage Value: \$0	\$0			Acı	eage D	iscount	Maxim	ım Acr	Acreage Discount Maximum Acreage: 150.00	50.00	
Est. Building Square Foot Cost: \$88.00	oot Cost: \$88.	00				Excess Fo	Excess Foot Frontage: \$0.00	\$0.00			Acrea	ge Disc	ount Ma	aximum	Percen	Acreage Discount Maximum Percentage: 70.00%	0.00%	
Location	Sal	е	Bldg Year	Depre	ciation	Bldg	Building	Features	Excess Ac Excess FF	Excess FF							Site	Indicated
Map Lot Sub	Date/Days Pri	ice/Adjusted Zn	Date/Days Price/Adjusted Zn Rate Built Cond* Age Other Sq. Ft.	* Age	Other	Sq. Ft.	Value	Value	Value	Value 1	Nhbd	Site	Dway	Road	Topo	Cond	Value	Value Nhbd Site Dway Road Topo Cond Value Amenity Value
2 AUTUMN LANE	09/07/18	\$410,000 01	09/07/18 \$410,000 01 1.1978 2004 2.00 9 0 2,850 \$273,371	0 9	0	2,850	\$273,371	\$3,000	\$0	\$0	1.20	1.00	1.00	1.00	1.00	1.00	\$0	\$0 \$0 1.20 1.00 1.00 1.00 1.00 1.00 \$0 \$135,516
000016 000002 0004-2	24	24 \$411,887																
16 AUTUMN LANE	09/19/18	\$387,000 01	09/19/18 \$387,000 01 1.2051 2004 2.00 9 0 2,733 \$263,747 \$4,200	0 9	0	2,733	\$263,747	\$4,200	\$0	\$0	1.20	1.00	1.00	1.00	1.00	1.00	\$0	\$0 \$0 1.20 1.00 1.00 1.00 1.00 \$0 \$119,944
000016 000002 004-16	12	12 \$387,891																

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Average Indicated Amenity Value: \$127,730

Median Indicated Amenity Value: \$127,730

THE INDICATED AMENITY VALUE AFTER FINAL TESTING WAS FOUND TO BE \$120,000.

East Kingston

MAPLEVALE/CRICKET HILL AMENITY VALUE

1.00	1.00	1.00	1.00	1.00	1.10	\$0 \$0 1.10 1.00 1.00 1.00 1.00 1.00		\$3,000	\$201,852	7 2,006	7	02 1.50	1.3296 20	2/26/19 \$327,000 01	02/26/19	46 CRICKET HILL ROA 02/26/19 \$327,000 01 1.3296 2002 1.50 7 7 2,006 \$201,852 \$3,000
1.00		1.00	1.00	1.00	1.10	\$0 \$0 1.10 1.00 1.00 1.00 1.00 1.00		\$3,000	\$197,158	7 2,006	-1	02 2.00	1.3296 20	\$311,000 01 \$311,000	12/28/18 -88	2 CRICKET HILL ROAD 12/28/18 \$311,000 01 1.3296 2002 2.00 9 7 2,006 \$197,158 \$3,000 000008 000002 019-27 -88 \$311,000
1.00	l	1.00	1.00	1.00	1.10	\$0 \$0 1.10 1.00 1.00 1.00 1.00 \$0 \$101,824		\$3,000	\$197,158	7 2,006	9	02 2.00	1.3296 20	08/10/18 \$299,000 01 52 \$301,982	08/10/18 52	44 CRICKET HILL ROA 08/10/18 \$299,000 01 1.3296 2002 2.00 9 7 2,006 \$197,158 \$3,000 000008 000002 019-05 52 \$301,982
.00		1.00	1.00	1.05	1.10	\$0 \$0 1.10 1.05 1.00 1.00 1.00 1.00		\$3,000	\$195,583	7 2,049	9	04 2.00	1.2913 20	07/27/18 \$310,000 01 1.2913 2004 2.00 9 7 2,049 \$195,583 \$3,000 66 \$313,924	07/27/18 66	4 COUNTRY LANE 000008 000002 46-23B
ро	Tc	Road	Dway	Site	Nhbd	cess Ac Excess FF Value Value Nhbd Site Dway Road Topo Cond Value Amenity Value	Excess Ac Value	Features Excess Ac Excess FF Value Value Value	Building Value	on Bldg er Sq. Ft.	eciation e Othe	Bldg Year Depreciation Bldg Rate Built Cond* Age Other Sq. Ft.	Bldg Ye Rate Bu	Sale Sale Bldg Year Depreciation Bldg Date/Days Price/Adjusted Zn Rate Built Cond* Age Other Sq. Ft.	Sa Date/Days Pı	Location Map Lot Sub
ce d	ıum /	Acreage Discount Minimum Acreage: 10.00 Acreage Discount Maximum Acreage: 150.00 Acreage Discount Maximum Percentage: 70.00%	Discount Discount M	reage I reage I age Dis	Ac Acrea			0.000/\$0 \$0 \$0.00	Buildable Site Acres/Value: 0.000/\$0 Est. Excess Acreage Value: \$0 Excess Foot Frontage: \$0.00	ildable Site t. Excess A Excess F	Bu Es		> 0.00%	Annual Trend: 7.00% < 10/01/18 > 0.00% t/Depreciation: 2019/1.10 nare Foot Cost: \$88.00	Trend: 7.00 ciation: 201 st Cost: \$88	Annual Trend: 7.00% < 1 Building Base Year/Depreciation: 2019/1.10 Est. Building Square Foot Cost: \$88.00

Average Indicated Amenity Value: \$112,539

000008 000002 019-04

-148

\$327,000

Median Indicated Amenity Value: \$113,092

MOST WEIGHT WAS PLACED ON THE MORE RECENT SALE AND AN AMENITY VALUE OF \$110,000 WAS DERIVED.

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

SECTION 8

- A. FIELD REVIEW
- B. INFORMAL HEARING PROCESS
 - 1. Number of Hearings
 - 2. Results of Hearing

A. Field Review

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

Field Review

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

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

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

Property Specific Adjustment Guidelines

Land Adjustments

Undeveloped Land – Wooded Lot
Undeveloped Land – Cleared Lot
Undeveloped Driveway
Second Site (w/Sep. Utilities)

-18% (82 Land Condition)
-15% (85 Site Modifier)
-10% (90 Site Modifier)
+10 (110 Site Modifier)

Commercial Use +25 to +900, depending on how extensive the use

Shared Driveway/Access (SHDW) -5% or greater depending on size & impact

ROW Across Lot to Access Another Varies – dependent upon access characteristics,

typically -5 to -10%

Topography (TOPO) Varies – dependent upon severity, defined in Cost

Tables Section

Less Than Average Access (ACC) Varies – dependent upon severity

Not Buildable (NBD) -90% (10 Land Condition)

In-Law Apartment/2-4 Family +0% (100 Land Condition)
Current Use Wetlands -90 (10 Land Condition)
Recreational Lot (XFOB Site) -75 (25 Land Condition)

PFAS Contamination -5 (95 Land Condition) Groundwater contamination

from closed industrial site Cost to Cure/Stigma

Conservation Easement (CE) -75 (25 Land Condition)

Building Adjustments

Wall Height (WH) -1% to -3% Dependent on Severity

This adjustment is typically seen on gambrel style dwellings as there is a loss in space in the upper floor due to the pitch of the roof.

Close to Road (CTR) -5%

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

Dirt Basement (DB)

-1% or greater depending on severity

Low Basement (LB)

-1% or greater depending on severity

A basement with low headroom (less than 5')

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

PFAS Contamination -5% Groundwater contamination from closed

industrial site, Cost to Cure/Stigma

Common Wall (CW) Varies depending on development, how many walls

are shared, etc.

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 a cost to cure associated with them, ie roof and siding.

B. Informal Hearing Process

The informal hearing process begins with a notice of preliminary value and information on how to make an appointment to review the assessment one on one being mailed first class on: <u>July 12</u>, <u>2019</u>.

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

The property owners were given $\underline{3}$ days, starting $\underline{7/22/19}$ between the hours of $\underline{8:00}$ am $\underline{\&}$ 4:30 \underline{pm} to call and arrange an appointment.

The hearings were held for $\underline{4}$ days from $\underline{7/25/19}$ to $\underline{7/30/19}$ and resulted in $\underline{128}$ taxpayers calling to set up appointments to discuss their assessments.

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

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

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

Information obtained during this process created a change to the Cricket Hill & Maplevale condos. The common wall depreciation was adjusted to 7% for duplexes and end units on quad layout buildings. Inner units on quad layouts received 14% (2 walls x 7%) for common walls. Detached units did not receive this adjustment as they do not share any walls.

As a result of recent water testing PFAS were detected in well water at properties abutting a septic disposal facility. As little data exists on long term effects and market influence, 5% depreciation was applied to both land and homes on impacted properties. The water can be treated to filter out PFAS, but a cost to cure the issue and market stigma is anticipated to have an effect. Sales of properties will be monitored to watch for impact to values of the affected properties.

SECTION 9

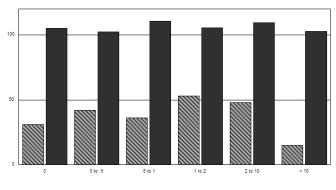
- A. CALIBRATION TECHNIQUE
- B. FINAL STATISTICAL ANALYSIS & TESTING
- C. FINAL VALUATION TABLES

A. MODEL CALIBRATION TECHNIQUE

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

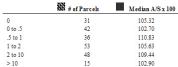
That data is then used to develop preliminary costs for land and building tables needed for the CAMA system to calculate assessment values for all property in the municipality once the rest of the properties are measured and listed.

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

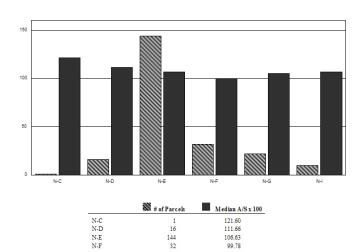


sales in each group, while the solid bars indicate the median assessment to sales ratio. This graph charts ratios for various lot sizes of the sales data and enables us to determine if all lots are fairly assessed regardless of size.

The hashed bars indicate the number of

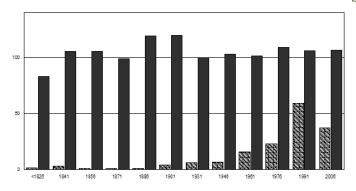


Here the groups, number of sales in each group and the median ratio are displayed.



105.37

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



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

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

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

Sales Ratio Bar Graphs

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

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

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

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

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

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

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

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

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

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

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

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

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

SECTION 9

B. FINAL STATISTICAL ANALYSIS REPORTS

Sales Analysis Results East Kingston -- 09/25/2019

Sales Analy	ysis Statistics	
29	Mean Sales Ratio:	0.9976
0.8563	Median Sales Ratio:	0.9974
1.2311	Standard Deviation:	0.0736
0.9858	Coefficient of Dispersion:	5.0764
	Price Related Differential:	1.0120
	29 0.8563 1.2311	29 Mean Sales Ratio: 0.8563 Median Sales Ratio: 1.2311 Standard Deviation: 0.9858 Coefficient of Dispersion:

Sales Analysis Criteria

Sold: 10/1/2018 - 8/30/2019 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 - 2019 Trend: 0.000% Prior to 09/25/2019

Story Height: ALL Neighborhood: ALL

Base Rate: ALL Zone: ALL

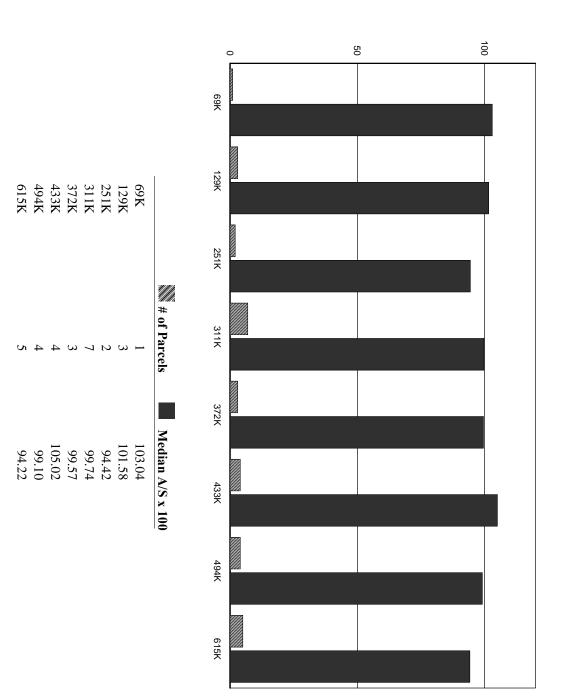
Qualified: YES Unqualified: NO

Improved: YES Vacant: YES

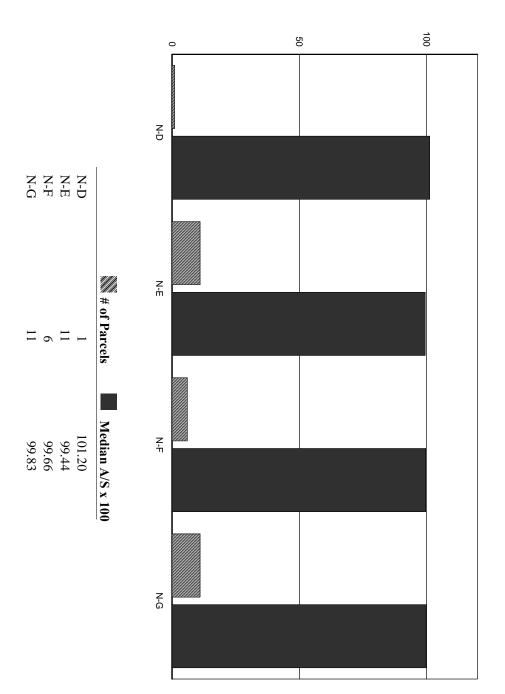
View: All Waterfront: All

Include Comm./Ind./Util.: YES

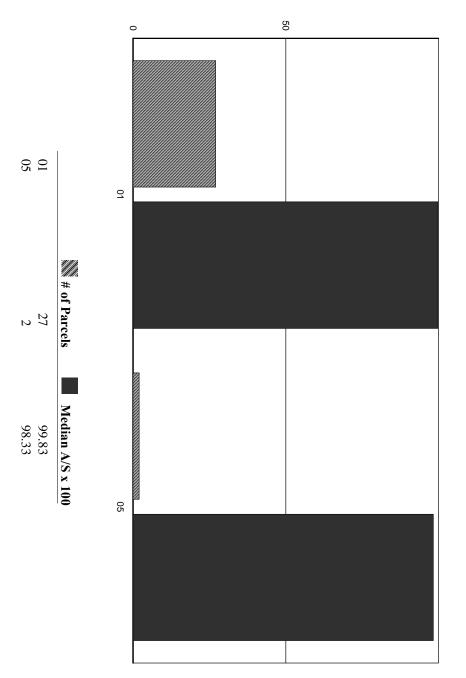
East Kingston: Median A/S Ratio by Sale Price



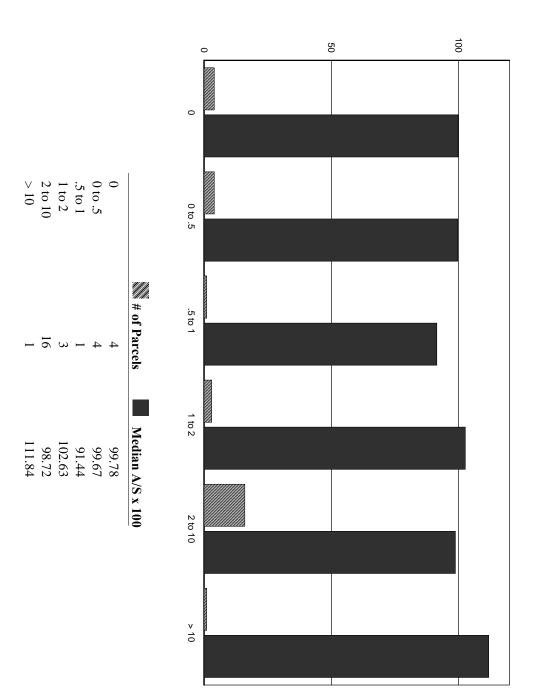
East Kingston: Median A/S Ratio by Neighborhood



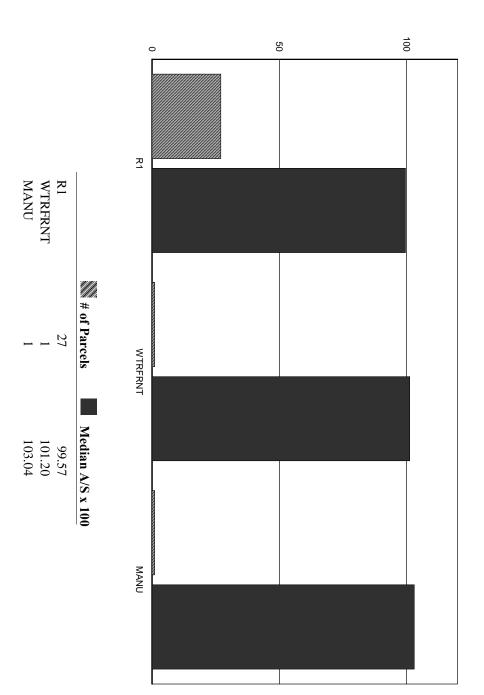
East Kingston: Median A/S Ratio by Zone



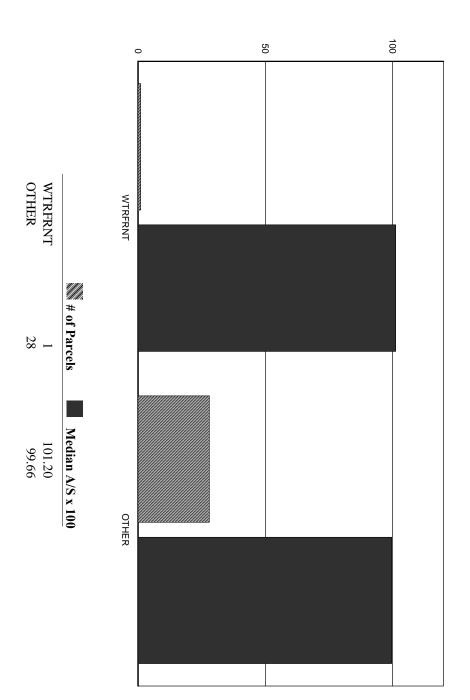
East Kingston: Median A/S Ratio by Acreage



East Kingston: Median A/S Ratio by Improved Use



East Kingston: Median A/S Ratio for Views/Waterfront/Other



Sales Analysis Results East Kingston -- 09/25/2019

	Sales Analy	ysis Statistics	
Number of Sales:	4	Mean Sales Ratio:	1.0025
Minimum Sales Ratio:	0.8814	Median Sales Ratio:	1.0051
Maximum Sales Ratio:	1.1184	Standard Deviation:	0.0972
Aggregate Sales Ratio:	0.9838	Coefficient of Dispersion:	6.4281
		Price Related Differential:	1.0191

Sales Analysis Criteria

Sold: 10/1/2018 - 8/30/2019 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 - 2019 Trend: 0.000% Prior to 09/25/2019

Story Height: ALL Neighborhood: ALL

Base Rate: ALL Zone: ALL

Qualified: YES Unqualified: NO

Improved: NO Vacant: YES

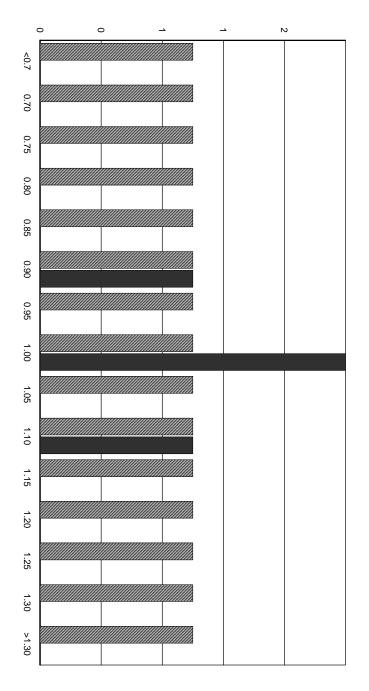
View: All Waterfront: All

Include Comm./Ind./Util.: YES

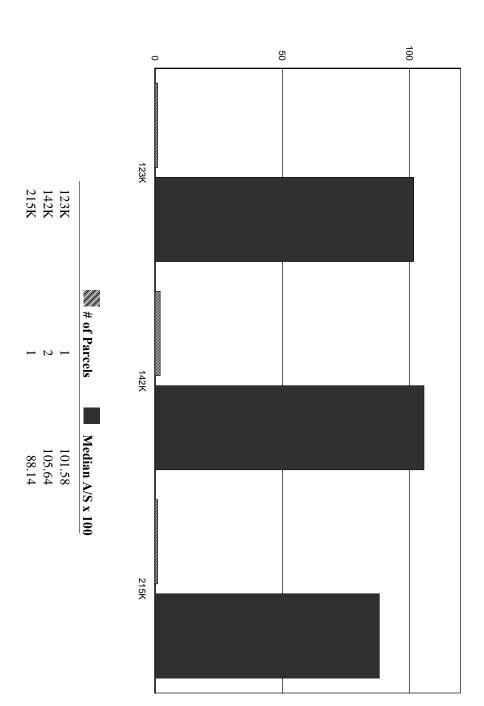
East Kingston Sales Analysis Report

\$ 101,200	RESNICK, ALAN I			01/11/2019											
		Q	0 V	\$ 189,500 V Q	\$ 215,000		4 1	1 (99 R	2.	01	000002	0.881 000015 000004 000002 01 2.99 R1 G	000015	0.881
\$ 129,900	BODWELL, JOYCE M, TRUS			11/09/2018		2,904							UND/WDS UND DW	UND/WD	
		Q	0 V	\$139,800 V Q	\$ 125,000	SA C	3 R	1 1	12 R	01 12.12 R1 E RSA C	01	000006	1.118 000015 000003 000006	000015	1.118
\$ 85,000	OSGOOD, DEBORAH A			12/21/2018		2,506							UND/WDS UND DW	UND/WD	
		Q	0 V	\$ 124,300 V Q	\$ 125,000	šA D	3 R	3.54 R1 E RSA D	54 R	01 3.	01	800000	0.994 000011 000001	000011	0.994
\$ 82,000	OSGOOD, DEBORAH A			11/30/2018		3,605						I	UND/WDS UND/DW	UND/WD	
		Q	0 V	\$ 121,900 V Q	\$ 120,000	SA C	3 R	2.37 R1 E RSA C	37 R		01	000006	1.016 000011 000001 000006	000011	1.016
Prior Year Assessment	Grantor			Sale Date		Eff. Area								Sale Note	
	I Q Unqualified Description	0	_	Assessment	Sale Price	NC BR SH	СВ		Acres LC	e Acı	Zone	Sub	Lot	Map	Ratio

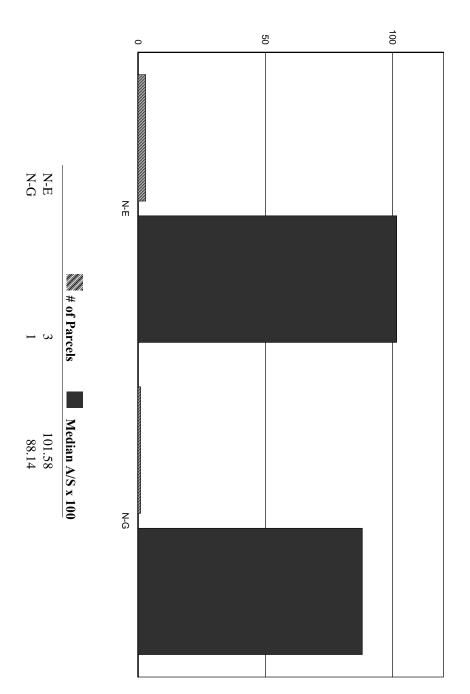
East Kingston:Distribution of Sale Ratios



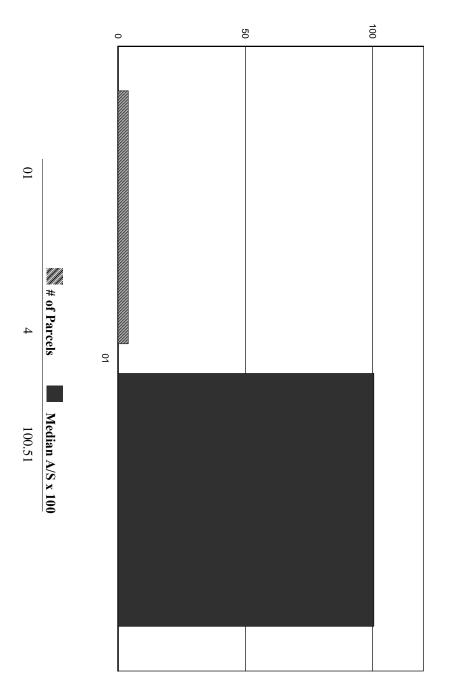
East Kingston: Median A/S Ratio by Sale Price



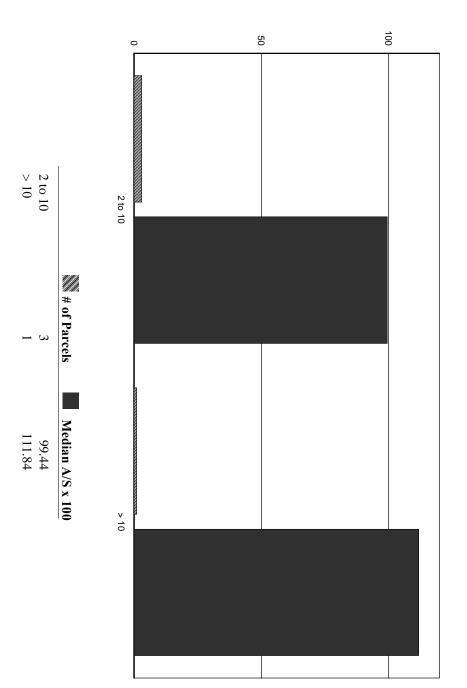
East Kingston: Median A/S Ratio by Neighborhood



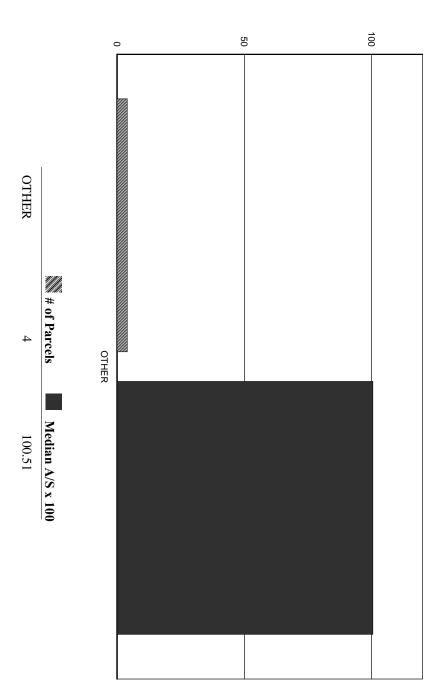
East Kingston: Median A/S Ratio by Zone



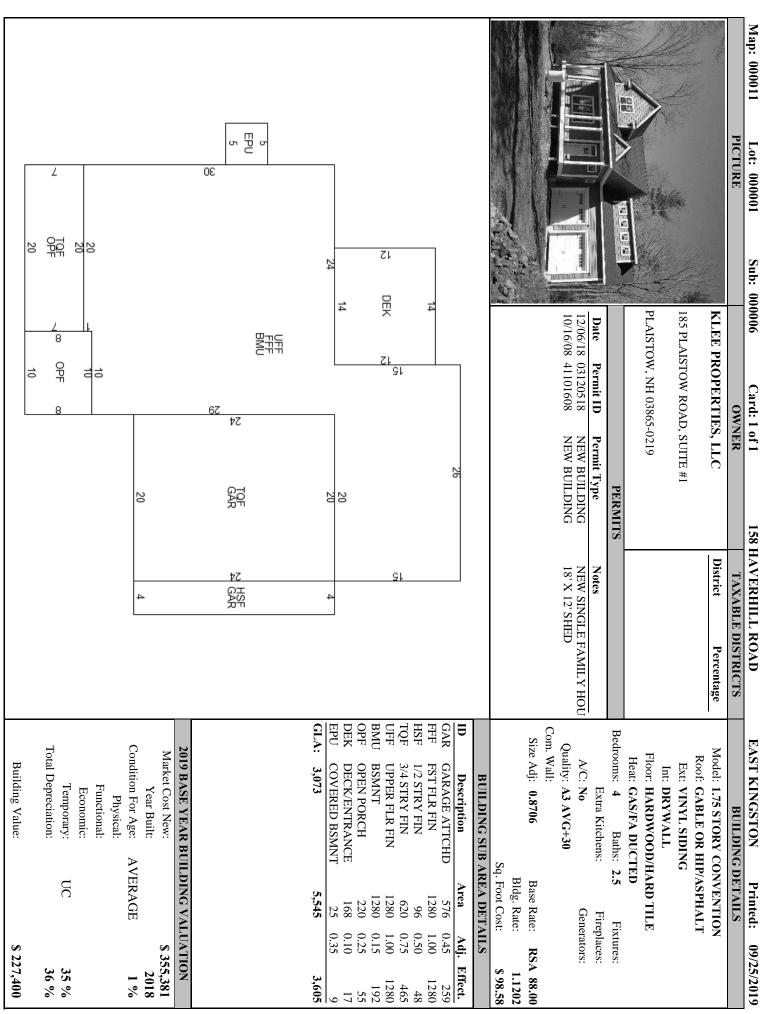
East Kingston: Median A/S Ratio by Acreage



East Kingston: Median A/S Ratio for Views/Waterfront/Other



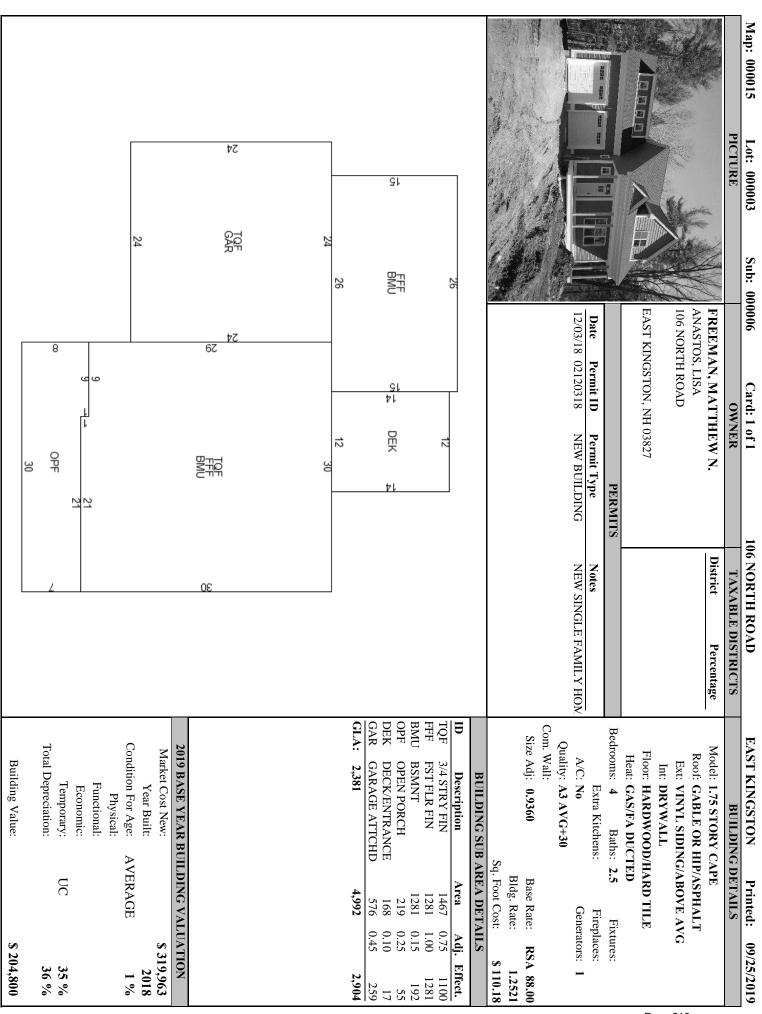
Map: 000011 Lot: 000001 Sub: OWNER INFORMATION	000006 Card: 1 of 1 SALES HI Date Book Page Type	EAST KINGSTON & Printed: 09/25/2019 PICTURE
KLEE PROPERTIES, LLC	Q V 120,000	
185 PLAISTOW ROAD, SUITE #1	11/08/2018 5960 899 U V 31 OSGOOD, DEBORAH A 06/17/2015 5627 0208 U V 38 OSGOOD, DEBORAH A	
PLAISTOW, NH 03865-0219		
LISTING HISTORY	NOTES	
04/01/19 RWVL 08/31/16 JBVL 12/01/06 CMSL	4/14/06 LOT CREATED FROM 11-1-2 PLAN D-33815; VAC/WOODED; PREV SELECT CUT; ACCESSED FR ADJ LOT; 4/19; PU NEW HSE, EST INT; NDS SITE WORK, FIN PLUMB, FLRS, TRIM, GAR FLR=UC; CK 20 FOR COMPL; 06/19; PER MLS9 FT CEILS, CUSTOM WD/GRANITE KIT W/ISL; GAS FPL W/MARBLE SURROUND, CROWN AND RECESSED LIGHTS, CUSTOM TILE SHOWER IN MSTR AND QUARTZ TOPS IN BATHS;	
	EXTRA FEATURES VALUATION	MUNICIPAL SOFTWARE BY AVITAR
Feature Type Units L FIREPLACE 1-STAND 1	Units Lngth x Width Size Adj Rate Cond Market Value Notes 1 100 3,000.00 100 3,000 3,000 3,000 3,000 3,000	EAST KINGSTON ASSESSING OFFICE
		PARCEL TOTAL TAXABLE VALUE Year Building Features Land 2017 \$ 0 \$ 117 2018 \$ 0 Parcel Total: \$ 117 2018 \$ 0 \$ 0 Parcel Total: \$ 122 Parcel Total: \$ 122 2019 \$ 227,400 \$ 3,000 \$ 148,900 Parcel Total: \$ 379,300 Parcel Total: \$ 379,300 \$ 122
	LAND VALUATION	LAST REVALUATION: 2019
ES Minimum Acreage: 2.00	iage: 200	::
2.000 ac 0.367 ac 2.367 ac	Site Road DWay Topography Cond Ad Valorem Sl 95 100 95 100 LEVEL 100 148,000 95 MILD 100 900 148,900 148,900 148,900	SPI R Tax Value Notes 0 N 148,000 0 N 900 148,900



Map: 000011 Lot: 000001 St	Sub: 000008 Card: 1 of 1 170 HAVERHILL ROAD SALES HISTORY	EAST KINGSTON & Printed: 09/25/2019
HALEY, JASON W	Date Book Page Type Price Grantor	
HALEY, SHANNON L	6013 2952 UI15 489,933	
170 HAVERHILL ROAD	12/21/2018 5970 904 O V 125,000 OSGOOD, DEBORAH A	
EAST KINGSTON, NH 03827	5960 899 U V 31 5627 0208 U V 38	
LISTING HISTORY	NOTES	
RW	4/14/06 LOT CREATED FROM 11-1-2 PLAN D-33815; EFF 04/08 LLA D35324 ADD PARCEL A; 07/2006=SEPTIC SA20060006928, OP=CA2006082263;	
07/22/09 BHUL 12/01/06 CMSL	VAC/WOODED; PREV SELEC CUT ACCESSED FR ADJ LOT; 4/19; PU NEW HSE, 2ND FLR ROUGH SHEETROCK, 1ST FLR OPEN STUD NO FLRS, FIX, KITCH, PAINT, TRIM=UC; CK 20 FOR SITE WORK, DW & UC;	
	EXTRA FEATURES VALUATION	MUNICIPAL SOFTWARE BY AVITAR
Feature Type Units FIREPLACE 1-STAND 1	Units Lngth x Width Size Adj Rate Cond Market Value Notes 1 100 3,000.00 100 3,000	EAST KINGSTON ASSESSING
	100 2,000,00	PARCEL TOTAL TAXABLE VALUE Year Building Features Land 2017 \$0 \$0 \$248 2018 \$0 \$0 \$248 2018 \$0 \$0 \$264 2019 \$184,400 \$3,000 \$151,300 Parcel Total: \$338,700
	LAND VALUATION	LAST REVALUATION: 2019
Zone: Z1RES Minimum Acreage: 2.00 Mini	Minimum Frontage: 200	Site: FAIR Driveway: DIRT/GRAVEL Road: PAVED
Units 2.000 ac 1.543 ac 3.543 ac	Site Road DWay Topography Cond Ad Valorem 95 100 95 100 LEVEL 100 148,000 95 MILD 90 3,300	SPI R Tax Value Notes 0 N 148,000 0 N 3,300 WET 151 200
3.543 ac	151,300	151,300

Model: 2.00 STORY CONVENTION	12.	20 23 FFF BMU FFF FFF FFF BMU FFF FFF FFF FFF FFF FFF FFF FFF FFF F	PERMITS Type Notes JILDING NEW	NER	0001 Sub: 000008 Card: 1 of 1 170 HA
RSA 88.00 1.2478 \$ 109.80 8 109.80 0 12478 0 988 0 1240 15 63 20 164 10 16 25 35 2,506 \$ 275,159 2019 \$ 184,400	Building Value: \$ 184,400	В	Model: 2.00 STORY CONVENTION Roof: GABLE OR HIP/ASPHALT Ext: VINYL SIDING Int: DRYWALL Floor: HARDWOOD/CARPET Heat: GAS/FA DUCTED Bedrooms: 3 Baths: 3.0 Fixtu Extra Kitchens: Fireplae A/C: No Generat Quality: A3 AVG+30 Com. Wall: Size Adj: 0.9893 Base Rate: Bidg. Rate: Sq. Foot Cost: Building Sub Area Detall ID Description Area A UFF UPPER FLR FIN 988 1.0 FFF FST FLR FIN 988 1.0 BMG BASEMENT 420 0.1 BMG BASEMENT 820 0.2 DEK DECK/ENTRANCE 160 0.1 OPF OPEN PORCH 141 0.2 GLA: 2,228 3,769		EASI KING

Map: 000015 Lot: 000005 Sub:	000006 Card: 1 of 1 106 NORTH ROAD	EAST KINGSTON Frinted: 09/23/2019
FREEMAN, MATTHEW N.	Date Book Page Type Price Grantor	
ANASTOS, LISA	1473 UI38	5
106 NORTH ROAD	5960 2271	age 2°
EAST KINGSTON, NH 03827		-
LISTING HISTORY	NOTES	
04/02/19 RWPM 07/06/17 JBVL 01/30/17 INSP MARKED FOR INSPECTION 07/20/09 LMUL 04/19/05 KMPR 03/05/04 DGG 08/26/02 VMRL 01/20/00 AL	11/08 LLA WITH 15-3-14 CHANGING 14.21-2.09=12.12AC, DEED B5040,P0156 8/05/09,LUCT ASSESSED 2/10; APPRV. CONST. ECA2018101114 10/11/18; 4/19; PU NEW HSE, EST INT UC=KIT BTH FLRS, TRIM, SITE WORK, DWY; CK 20 FOR FIN/UC;	
EX	EXTRA FEATURES VALUATION	MUNICIPAL SOFTWARE BY AVITAR
Feature Type Units Ln FIREPLACE 1-STAND 1	Units Lngth x Width Size Adj Rate Cond Market Value Notes 1 100 3,000.00 100 3,000 GAS 3,000 3,000 3,000 3,000 3,000	EAST KINGSTON ASSESSING OFFICE
		PARCEL TOTAL TAXABLE VALUE Year Building Features Land 2017 \$ 0 \$ 4,734 Parcel Total: \$ 4,734
	LAND VALUATION	LAST REVALUATION: 2019
Zone: Z1RES Minimum Acreage: 2.00 Minimu		Site: AVERAGE Driveway: DIRT/GRAVEL Road: PAVED
Units	Site Road DWay Topography Cond Ad Valoren	AVERAGE DITVEWAY: DIRI/GRAVEL ROSG: FAVED 1 R Tax Value Notes
2,000 ac 10.120 ac 12.120 ac	100 100 100 95 100 LEVEL 95 98 100 LEVEL 100	



LIK. Date Book Page Type Price Grantor	Site: AVERAGE Driveway: DIRT/GRAVEL Road: PAVED n SPI R Tax Value Notes 0 0 N 187,000 0 0 N 2,500 189,500	Site: AVE Cond Ad Valorem SPI R 100 187,000 0 N 100 2,500 0 N 189,500	DWay Topography 95 100 LEVEL 100 LEVEL	Site Road 100 100	Minimum Frontage: 200 Base Rate NC Adj 164,000 G 120 x 2,500 X 100	Minimum Acreage: 2.00 Minim Units Base R 2.000 ac 16 0.993 ac x 2.993 ac	Zone: ZIRES Land Type IF RES IF RES
Date Book Page Type Price Grantor	LAST REVALUATION: 2019	-		JUATION	LAND VAI		
SALES HISTORY	### AST KINGSTON ASSESSI: OFFICE PARCEL TOTAL TAXABLE VALUE Building Features \$ 0 \$ 101 Parcel Total: \$ 101 \$ 0 \$ 101 Parcel Total: \$ 101 \$ 0 \$ 101 Parcel Total: \$ 101 \$ 0 \$ 189 Parcel Total: \$ 189				ngth x Width Size	Units L	Feature Type
SALES HISTORY	MUNICIPAL SOFTWARE BY AVITAR		N	ES VALUATIO	XTRA FEATURI	H	
Date Book Page Type Price Grantor		OOD LOT; 12/20/18 APPR FOR ;	NOTES EES, GOOD BLDG SITE, GC 97 LLA, 314' FF; CORNER I ; LLA PER PLAN D-40670	RADE,NO TRI FFD-25967 12/ 18122009; 2/19	VACANT,2% G ACCES;,436.38 CONST ECA20	MARKED FOR INSPECTION	07/05/17 JBN 01/30/17 INS 01/30/17 INS 07/21/09 BHI 08/26/02 VM 05/14/92 GW
NFORMATION Date Book Page Type Price Grantor 01/11/2010 5974 247 O.V 215 000 RESUICK AT AN I	Page 217	D, WAYNE/EILEEN		0192 0405		IERYL STREET, UNIT 214)2	FLANNERY, SHE 10 PLEASANT ST LYNN, MA 01902
SALES HISTORY		T AL ANI	e	Page		ELK.	CHICK, DANI
	PICTURE		SALES HISTORY			/NER INFORMATION	OW

CHICK, DANIEL K. FLANNERY, SHREYL 10 PLEASANT STREET, UNIT 214 LYNN, MA 01902 Date Permit ID Permit Type Notes ACc.	PICTURE	OWNER	TAXABLE DISTRICTS	BUILDING DETAILS
Permit Type Notes Become Control of the Control of		CHICK, DANIEL K. FLANNERY, SHERYL 10 PLEASANT STREET, UNIT 214		
Permit ID Permit Type Notes Con		LYNN, MA 01902		Int: Floor: Heat:
		Permit ID Permit Ty	-	Baths: Extra Kitchens:
BIULDING SUB AREA DETALLS BULLDING SUB AREA DETALLS BULLDING SUB AREA DETALLS BULLDING VALLATI Year Built: Condition for Age: Physical: Functional: Functional				
Physical: Condition for Age: Physical: Functional: Economic: Temporary: Temporary:				Base Type:
2019 BASE YEAR BUILDING VALUATI Year Built Condition For Age Physical: Hunctional: Economic Temporary: Temporary:				BUILDING SUB AREA DETAILS
2019 BASE YEAR BULLDING VALUATING Temporary: Temporary: Temporary: Temporary:				
Year Built Condition Fur Age: Physical: Functional: Fu				
Year Built Year Built Condition For Age: Physical: Functional: Economic Temporary:				
2019 BASE YEAR BUILDING VALUATII Year Built: Condition For Age: Physical: Physical: Physical: Economic: Temporary:		• · · · · · · · · · · · · · · · · · · ·		
2019 BASE YEAR BUILDING VALUATION For Age: Physical: Functional:				
2019 BASE YEAR BUILDING VALUATION For Age: Physical: Physical: Phucitonal: Economic: Temporary:		• • • • • • • • • • • • • • • • • • •		
2019 BASE YEAR BUILDING VALUATION Year Built: Year Built: Condition For Age: Physical: Functional: Economic: Temporary: Temporary:				
2019 BASE YEAR BUILDING VALUATION Year Built: Year Built: Condition For Age: Physical: Functional: Functional: Economic: Temporary: Temporary:				
Year Built: Year Built: Condition For Age: Physical: Functional: Economic: Temporary:				
Year Built Condition For Age: Physical: Functional: Economic: Temporary:				
Year Built Condition For Age: Physical: Functional: Economic: Temporary:				
Year Built: Condition For Age: Physical: Functional: Economic: Temporary:				
Year Built: Condition For Age: Physical: Functional: Economic: Temporary:	•	• · · · · · · · · · · · · · · · · · · ·		
Year Built: Condition For Age: Physical: Functional: Economic: Temporary:				
Year Built: Condition For Age: Physical: Functional: Economic: Temporary:				2010 BASE VEAR RIIII DINC VALIJAT
Year Built: Condition For Age: Physical: Functional: Economic: Temporary:				AND BASE I BAIN BUILDING TAMBAN
Condition For Age: Physical: Functional: Economic: Temporary:				Year Built:
Physical: Functional: Economic: Temporary:				Condition For Age:
Functional: Economic: Temporary:				Physical:
Economic: Temporary:				Functional:
Temporary:				Fronomic:
* * * * * * * * * * * * * * * * * * *				Temporary:
*** *** *** *** *** *** *** *** *** **				a consideration of

Sales Analysis Results East Kingston -- 09/25/2019

	Sales Analy	ysis Statistics	
Number of Sales:	25	Mean Sales Ratio:	0.9968
Minimum Sales Ratio:	0.8563	Median Sales Ratio:	0.9974
Maximum Sales Ratio:	1.2311	Standard Deviation:	0.0716
Aggregate Sales Ratio:	0.9859	Coefficient of Dispersion:	4.8522
		Price Related Differential:	1.0111

Sales Analysis Criteria

Sold: 10/1/2018 - 8/30/2019 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 - 2019 Trend: 0.000% Prior to 09/25/2019

Story Height: ALL Neighborhood: ALL

Base Rate: ALL Zone: ALL

Qualified: YES Unqualified: NO

Improved: YES Vacant: NO

View: All Waterfront: All

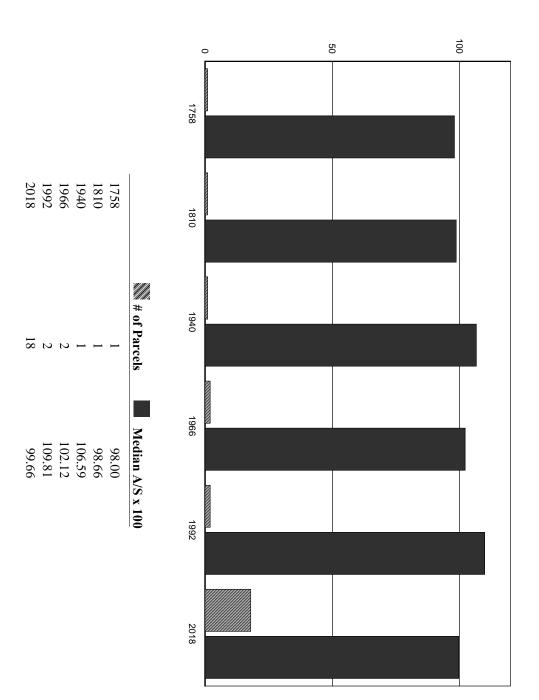
Include Comm./Ind./Util.: YES

East Kingston Sales Analysis Report

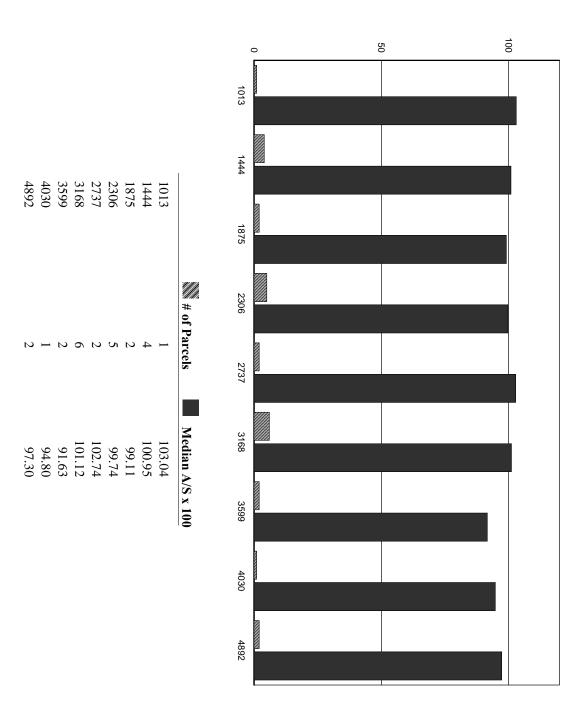
\$ 303,200	03/07/2019 MOREAU JR., JOHN E.	03	2,245						
	O I O	\$ 456,600	E RSA A	2 R1	1 0.92	000005 01	000002	000011	0.914
\$ 360,900	\$ 500,300 I Q 11/30/2018 OSGOOD, DEBORAH A	\$ 492,000 1	E RSA D 3,053	8 R1	1 5.08	000002 01	000001	000011	1.017
\$ 421,400	\$ 522,900 I Q 05/24/2019 TAYLOR, CRAIG M.	\$ 555,000	G RSA F 3,557	0 R1	1 2.30	000018 01	000007	000009	0.942
\$ 356,300	\$ 303,800 I Q 03/29/2019 PERRY, STEPHANIE	\$ 310,000	E RAN E 4,747	0 R1	5 2.90	000008 05	000003	0.980 000009	0.980
\$ 187,000	\$ 295,900 I Q 12/21/2018 ROSELLI, ANTHONY J.	\$ 299,933	E RAN C 1,736	6 R1	5 0.26	000005 05	000003	000009	0.987
\$ 268,200	\$336,100 I Q 11/16/2018 JACOBS, GEORGE W.	\$ 273,000	G RSA A 1,880	8 R1	1 2.28	000002 01	000004	1.231 000008	1.231
\$ 223,400	\$310,200 I Q 12/28/2018 DOWNEY, PATRICIA M	\$ 311,000	F RCT A 2,006	0 R1	1 0.00	019-27 01	000002	000008	0.997
\$ 223,400	\$ 314,900 I Q 02/26/2019 KOSINSKI, PAMELA, TRUS	\$ 327,000	F RCT A 2,006	0 R1	1 0.00	019-04 01	000002	000008	0.963
\$ 352,900	\$ 434,400 I Q 01/30/2019 WIGGIN, GLENN P. (TRUS	\$ 405,000	G RSA D 2,812	3 R1	1 2.43	000057 01	000003	000007	1.073
\$ 270,800	\$ 346,400 I Q 04/01/2019 PATCH, LAUREL V	\$ 347,000	G RCT B 2,632	0 R1	1 0.00	010-06 01	000002	0.998 000006	0.998
\$ 443,000	\$ 569,900 I Q 12/06/2018 CAMERON, DENNIS	\$ 590,000	G RSA D 4,892	6 R1	1 6.26	000044 01	000001	000006	0.966
\$ 363,100	\$ 507,500 I Q 07/01/2019 SIRVA RELOCATION CREDI	\$ 570,000	G RSA E 3,395	0 R1	1 2.40	000019 01	000001	0.890 000006	0.890
\$ 346,400	\$ 400,400 I Q 03/06/2019 RYAN, JOSEPH F	\$ 398,200	G RSA A 2,955	1 R1	1 2.01	000015 01	000001	000006	1.006
\$ 17,100	\$23,700 I Q 10/15/2018 GIRARD, MICHAEL G.	\$ 23,000	E MHS A 617	0 R1	1 0.00	004013 01	000002	1.030 000004	1.030
\$ 177,300	\$ 251,500 I Q 11/06/2018 BULLIS, BAILEY M.	\$ 265,000	F RSA A 1,107	3 R1	1 0.23	002025 01	000002	000004	0.949
\$ 177,700	\$ 246,700 I Q 02/27/2019 SCANDURRA, M. DOLORES	\$ 245,000	F RSA A 1,145	3 R1	1 0.23	002017 01	000002	000004	1.007
\$ 450,400	\$583,000 I Q 06/21/2019 YOUNG, WILLIAM M	\$ 615,000	E RSA F 3,728	0 R1	1 2.10	000002 01	000002	000004	0.948
\$ 262,300	\$347,500 I Q 05/01/2019 LUPO, JR., THOMAS & MI	\$ 349,000	F RSA D 1,857	0 R1	1 1.50	000036 01	000001	000002	0.996
\$ 233,900	\$ 302,600 I Q 06/20/2019 MURRAY, JUSTIN RUSSELL	\$ 299,000 0a	D RSA A 1,267	5 RIW	1 0.45	000007 01	000001	000002	1.012
\$ 370,100 ge 221	\$472,100 I Q 10/02/2018 SHUMP, MATTHEW	\$ 460,000 10	G RSA E 2,869	5 R1	1 1.15	000027 01	000001	000001	1.026
Prior Year Assessment	Assessment I Q Unqualified Description Sale Date Grantor Prior	Sale Price A	NC BR SH Eff. Area	s LC	Zone Acres	Sub Zo	Lot	Map Sale Note	Ratio

\$ 334,500	GII MARTIN TRACY	06/19/2010		1.973							
\$ 334,500		\$ 443,600 I Q	\$ 425,000	2.81 R1 G RSA D	G 1	1 R	01	1.044 000017 000001 000025 01	000001	000017	1.044
	LANG, JENNIFER	11/28/2018		2,989							
		\$439,100 I Q	\$ 455,000	2.31 R1 G RSA E	G	1 R	01	0.965 000017 000001 000003	000001	000017	0.965
HER \$ 215,500	LUMENELLO, CHRISTOPHER	12/13/2018		3,094							
		\$ 477,600 I Q	\$ 557,733	E RSA E		2.84 R1	01	0.856 000016 000003 000014 01	000003	000016	0.856
\$ 413,600	AMUNDSEN, STEVEN R	04/25/2019		2,722							
		\$438,500 I Q	\$ 415,000	E RSA E		1.30 R1	01	1.057 000014 000002 000006 01	000002	000014	1.057
\$ 238,300	COURTNEY, ANDREW	04/19/2019		1,403							
		\$ 319,700 I Q	\$ 299,933	2.25 R1 F RSA C	1 F	5 R1	01	1.066 000013 000001 000002 01	000001	000013	1.066
Prior Year Assessment	Grantor	Sale Date		Eff. Area						Sale Note	
	I Q Unqualified Description	Assessment I Q		Acres LC NC BR SH Sale Price	NC	es L(Zone	Sub	Lot	Map	Ratio

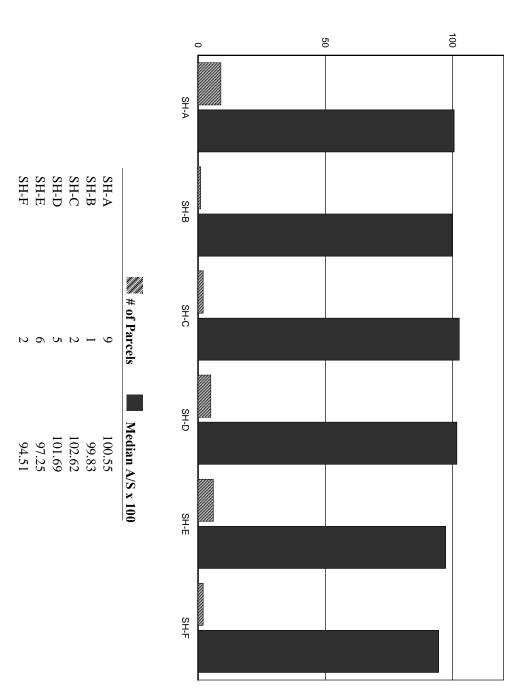
East Kingston: Median A/S Ratio by Year of Construction



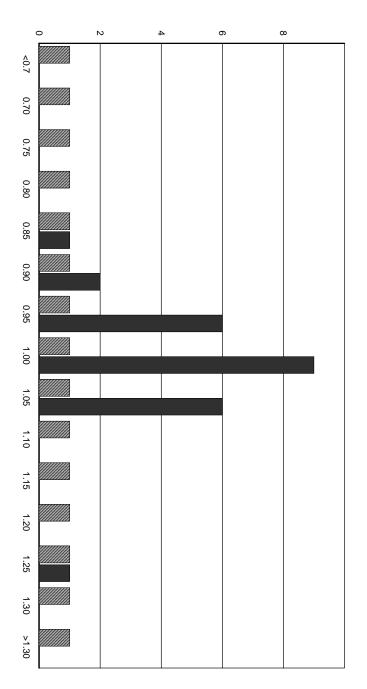
East Kingston: Median A/S Ratio by Effective Area



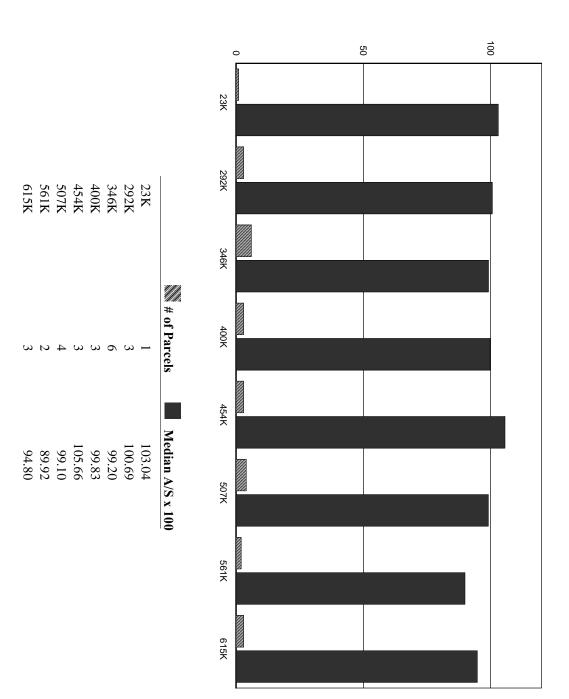
East Kingston: Median A/S Ratio by Story Height



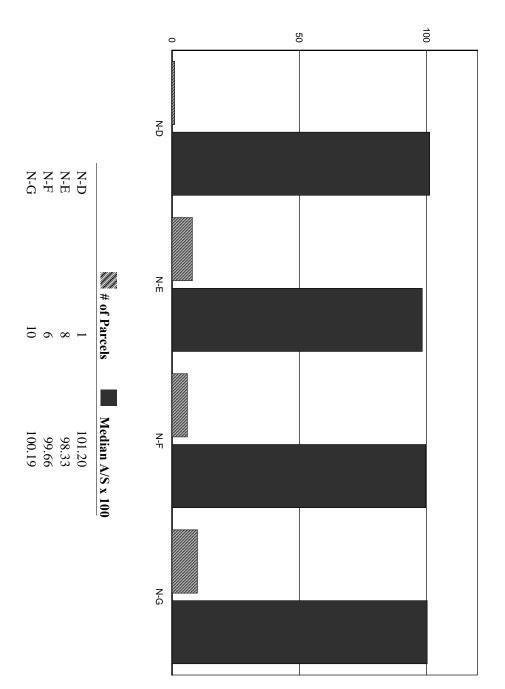
East Kingston:Distribution of Sale Ratios



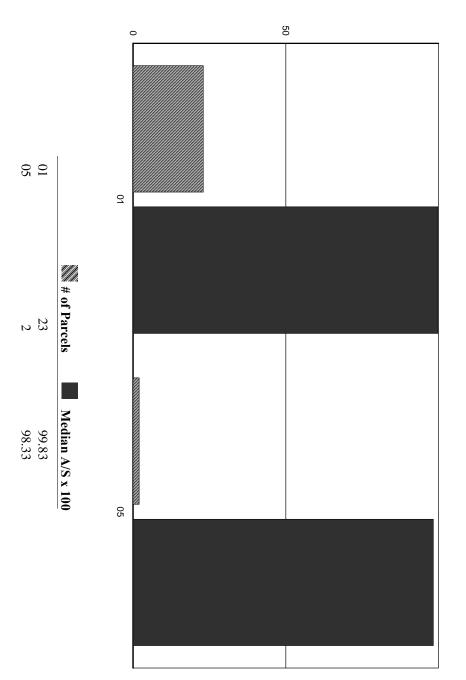
East Kingston: Median A/S Ratio by Sale Price



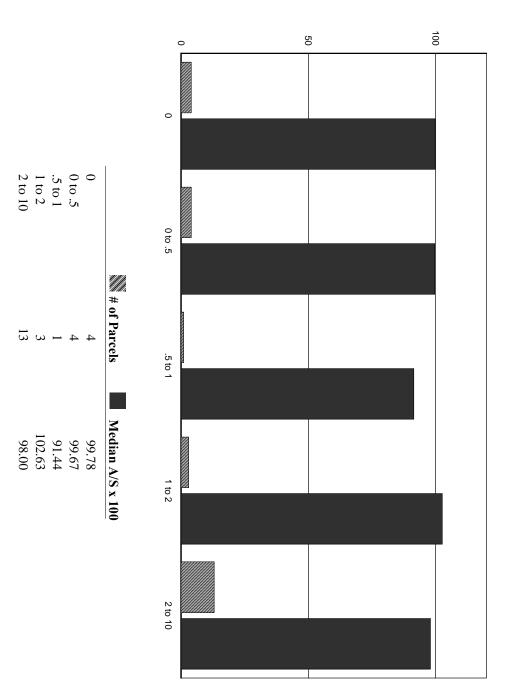
East Kingston: Median A/S Ratio by Neighborhood



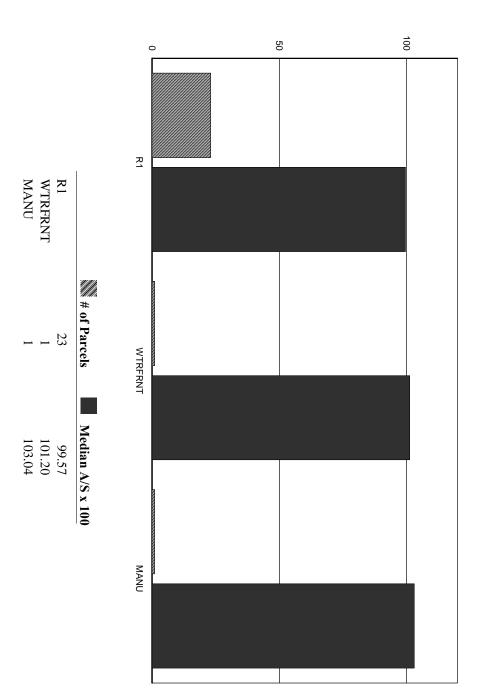
East Kingston: Median A/S Ratio by Zone



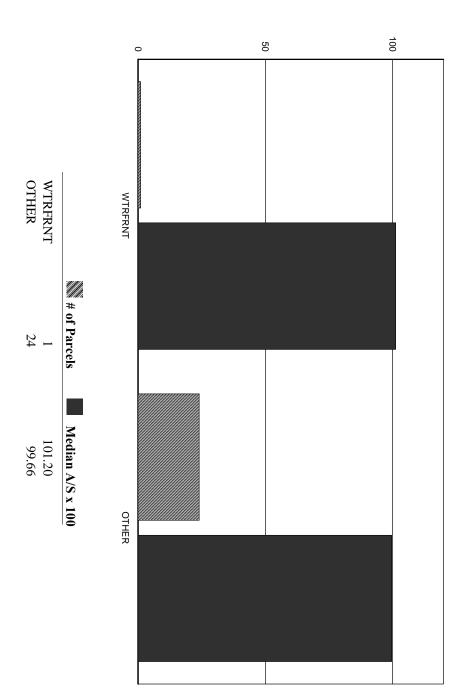
East Kingston: Median A/S Ratio by Acreage



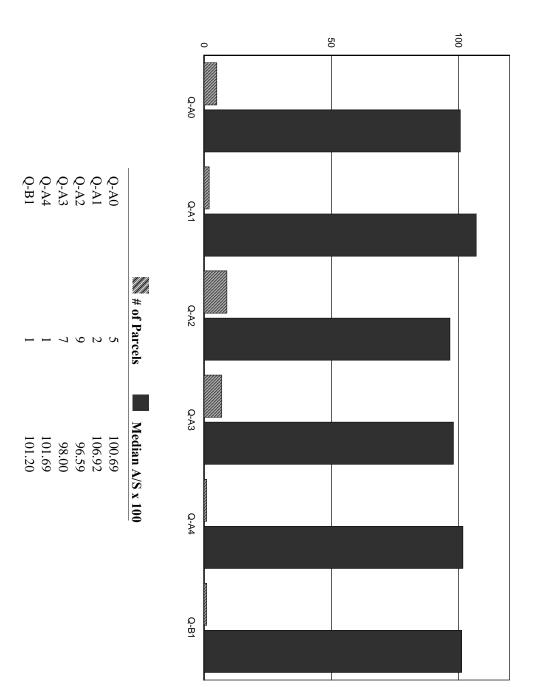
East Kingston: Median A/S Ratio by Improved Use



East Kingston: Median A/S Ratio for Views/Waterfront/Other



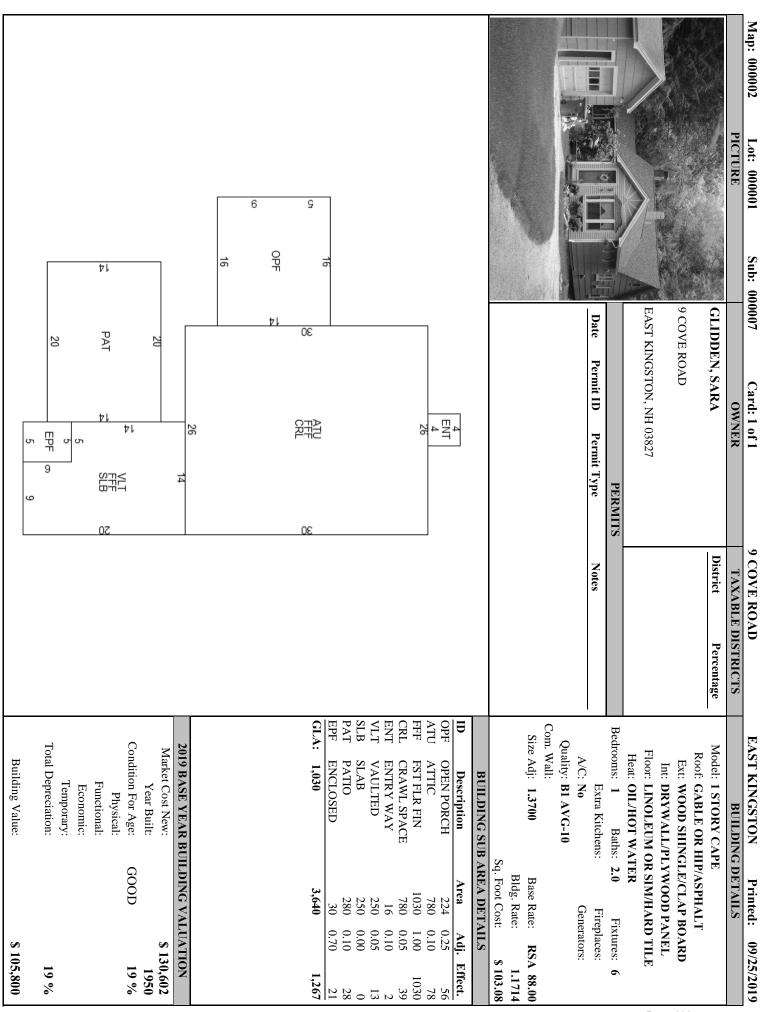
East Kingston: Median A/S Ratio by Building Quality



Map: 000001 Lot: 000001 Sub: OWNER INFORMATION	000027 Card: 1 of 1 SALES HI Date Rook Page Type	EAST KINGSTON Printed: 09/25/2019 PICTURE
WISHER, DENNIS WISHER, BRENDA	5951 1350 QI 5951 1370 QI	
8 SQUIRE WAY	08/24/2012 5349 0597 QI 409,000 MJM BUILDING CO., LLC	
EAST KINGSTON, NH 03827	04/04/2006 4638 0673 Q V 147,500 BOWLEY INVETMENTS 01/31/2006 4613 0742 U V 38 BOWLEY REAL ESTATE	
LISTING HISTORY	NOTES	
08/18/16 JBVM 05/27/14 LMHC 05/10/10 BHVM	GRY; SUBDIV.PLAN #D-33372; CA2006078365; WALKOUT BSMT; 8/16 NOH; NC TO EXT;	
_		
E'	EXTRA FEATURES VALUATION	MUNICIPAL SOFTWARE BY AVITAR
Feature Type Units Ln WINSLOW WOODS 1 FIREPLACE 1-STAND 1	Lngth x Width Size Adj Rate Cond Market Value Notes 100 3,500.00 100 3,500 100 3,000.00 100 3,000 6.500	EAST KINGSTON ASSESSING OFFICE
		PARCEL TOTAL TAXABLE VALUE Year Building Features Land 2017 \$ 223,500 \$ 6,500 \$ 140,100 Parcel Total: \$ 370,100 2018 \$ 223,500 \$ 6,500 \$ 140,100 Parcel Total: \$ 370,100 2019 \$ 280,100 \$ 6,500 \$ 185,500 Parcel Total: \$ 472,100
	LAND VALUATION	LAST REVALUATION: 2019
Zone: Z1RES Minimum Acreage: 2.00 Minimu	Minimum Frontage: 200	Site: AVERAGE Driveway: PAVED Road: PAVED
Units 1.150 ac 1.150 ac	Rate NC Adj Site Road DWay Topography Cond Ad Valorem SPI R 162,725 G 120 100 100 100 95 MILD 100 185,500 0 N 185,500	SITE: AVEKAGE DRIVEWAY: PAVED ROBG: PA PI R Tax Value Notes 0 N 185,500 185,500

	13	16		SX PEE SX	32 6 16	FFF 24 18		t) DEK			18					05/09/06 03041/06 NEW BOILDING NEW SINGL	Permit Type Notes	PERMITS	EAST KINGSTON, NH 03827		WISHER, BRENDA 8 SQUIRE WAY	WISHER, DENNIS District	PICTURE OWNER TAXABLE	0001 Sub: 000027 Card: 1 of 1 8 St
Building Value:	Functional: Economic: Temporary: Total Depreciation:	Year Built: Condition For Age: Physical:	2019 BASI			••	UFF UPPER FLR F		VLT VAULTED BMG BASEMENT	BMU BSMNT		ВШ		Size Adj: 0.9400	Com. Wall:	SINGLE FAMILY RESI Quality: A3 AVG+30	<u>`</u>	Bedrooms: 4	Heat: G A	Int: DF	Ext: VI	Percentage Model: 2.5	TAXABLE DISTRICTS	Y EAST KINGSTON
	Functional: Economic: Temporary: epreciation:	AVERAGE	BUILDING VALU			4,710	UPPER FLR FIN 1088 1.00	ANCE 252	TED 384 0.05 TENT 552 0.20	R FIN 1486 1.00 Γ 920 0.15	A	BUILDING SUB AREA DETAILS	Sq. Foot Cost:	Base Rate: Bldg. Rate:		AVG+30	a Kitchens:	2.5	Floor: HARDWOOD/CARPET Heat: GAS/FA DUCTED	Int: DRYWALL	Ext: VINYL SIDING	Model: 2.50 STORY COLONIAL	BUILDING DETAILS	Printed:
\$ 280,100	10 %	2006 10 %	ION			2,869	1088	25 3	19 110	1486 138	Ef		\$ 108.48	RSA 88.00 1.2328		•		s: 11						09/25/2019

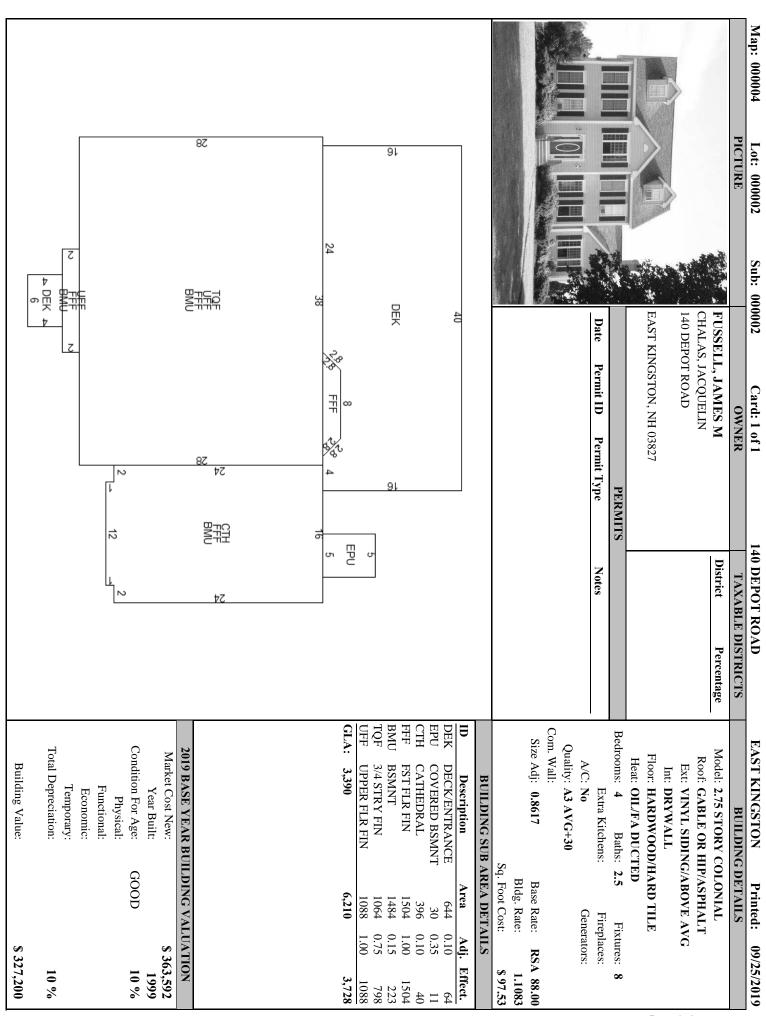
Map: 000002 Lot: 000001 OWNER INFORMATION GLIDDEN, SARA		Card: 1 of 1 SALE	SALES HISTORY Price Grantor 299,000 MURRAY, JUSTIN RUSSELL	PICTURE PICTURE
9 COVE ROAD		5472 1384 4518 2917 3317 1891	245,000 MONRAI, JOSIIN ROSSELL 245,000 TONDREAULT, MATTHEW 253,700 SHIELDS, ELIN G 180,000 POYTY,JAMES/ELIZ	
EAST KINGSTON, NH 03827	27	08/14/1998 331/ 1891 Q1	113;100 ADAMS,MONMAN/EITHEL	
LISTING HISTORY	ISTORY		NOTES	
JBVM LMHC CRVL JBVM BHVL INSP	VER SALE MARKED FOR INSPECTION	GRN; BSMT/CRL W/CMNT FLR; BDRM ACC THRU BTH; MOD KIT; RES DOCKS DNPU; FLRS SLOPE; 10/13 INFO OUTSIDE, DNVI; DNPU PORTA COOP; 2/14 ROOF COLLAPSE ON WD SHED; BLOCK FNDTN; CONV CA ATF CEILING LOW; ON FUNC FOR STO = ATU; 8/16 INFO OUTSIDE, DN BUSY; PU PAT; LOW COST ROOF ADDED TO SHED=COND; APPR FOR CONSTR ECA2018072401 7/24/18;	GRN; BSMT/CRL W/CMNT FLR; BDRM ACC THRU BTH; MOD KIT; RES DOCKS DNPU; FLRS SLOPE; 10/13 INFO OUTSIDE, DNVI; DNPU PORTABLE COOP; 2/14 ROOF COLLAPSE ON WD SHED; BLOCK FNDTN; CONV CAMP; ATF CEILING LOW; ON FUNC FOR STO = ATU; 8/16 INFO OUTSIDE, DNVI HO BUSY; PU PAT; LOW COST ROOF ADDED TO SHED=COND; APPR FOR CONSTR ECA2018072401 7/24/18;	
09/01/09 LMHC 07/26/05 DMRM				
	E	EXTRA FEATURES VALUATION		MUNICIPAL SOFTWARE BY AVITAR
Feature Type	Units Ln	Lngth x Width Size Adj Rate Cond	d Market Value Notes	FAST KINGSTON ASSESSING
FIREPLACE 1-STAND GARAGE-1 STY SHED-WOOD	1 440 160			OFFICE PARCEL TOTAL TAXABLE VALUE
			11,000	Year Building Features Land 2017 \$ 83,100 \$ 9,300 \$ 141,500 Parcel Total: \$ 233,900 2018 \$ 83,100 \$ 9,300 \$ 141,500 Parcel Total: \$ 233,900 Parcel Total: \$ 233,900 Parcel Total: \$ 233,900 Parcel Total: \$ 302,600
		LAND VALUATION		LAST REVALUATION: 2019
Zone: Z1RES Minimum Acreage:	2.00	age: 200)	₽
Land Type IF RES WTRFRNT IF RES WTRFRNT	nits 450 ac 150 ac 150 ac	Site Road 100 95	DWay Topography Cond Ad Valorem SPI R 100 100 LEVEL 100 111,200 0 N 100 74,000 0 N 185,200 185,200	9



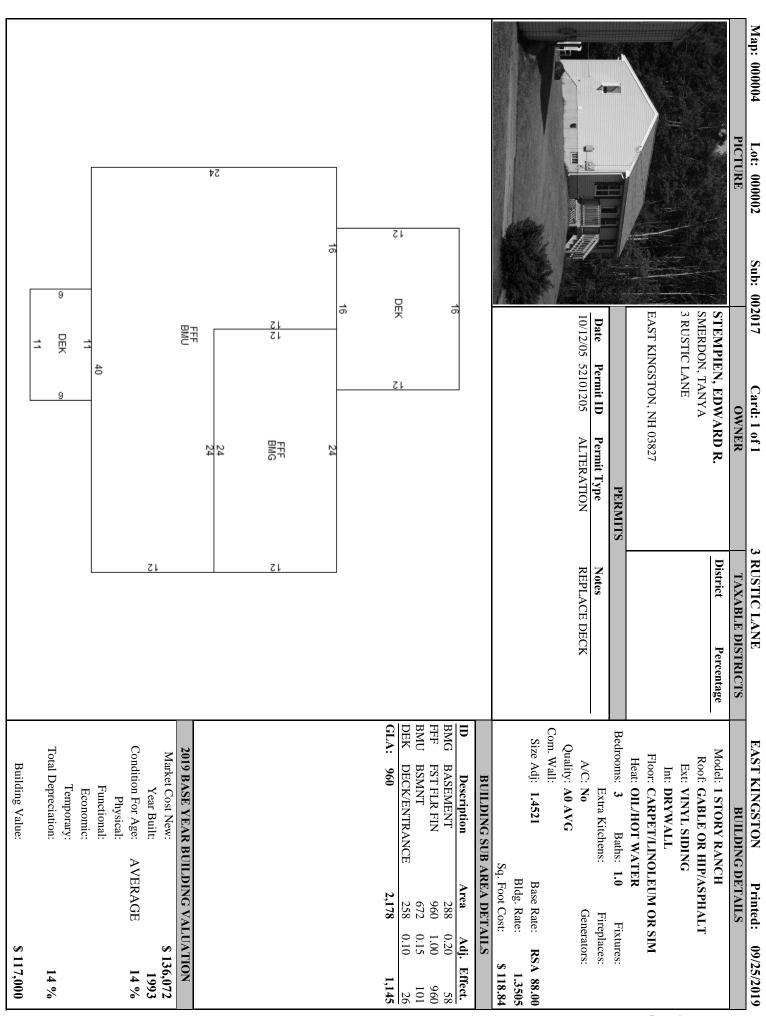
Trap. Gooden Edt. Gooder Sub.	oooooo Caru: 1 o1 1	EAST KINGSTON FINEE: 09/25/2019
THRUFF DAVID	Date Book Page Type Price Grantor	HCIONE
TURNER, LISA ANNE	5996 2261 QI 3	
יייייייייייייייייייייייייייייייייייייי	5177 1415 UI 51	
22 ROWELL ROAD	06/04/2010 5116 0331 UT51 106,300 GUNDAL,(PROVENCHER) LE 08/31/1995 3116 1417 OT 126,300 ARCADIA LAND DEVEL	
EAST KINGSTON, NH 03827	3108 0320 QV	
LISTING HISTORY	NOTES	
08/22/16 JBVE 05/18/10 BHVM ARKED FOR INSPECTION	WHT; 06/10=FORECLOSURE; 8/16 TENANT REQUESTED APPT FOR HO=EST;	
CRVM INSP		
01/21/97 BH		
E	EXTRA FEATURES VALUATION	MUNICIPAL SOFTWARE BY AVITAR
Feature Type Units L	Lngth x Width Size Adj Rate Cond Market Value Notes	FAST KINGSTON ASSESSING
E GROUND 567 L 96	27 x 21 88 6.00 50 1,497 ROUND 6 x 16 227 6.00 80 1,046 EST ON REVIEW 2.500	OFFICE
		PARCEL TOTAL TAXABLE VALUE Year Building Features Land 2017 \$ 137,000 \$ 2,400 \$ 122,900 Parcel Total: \$ 262,300
		2018 \$ 137,000 \$ 2,400 \$ 122,900 Parcel Total: \$ 262,300 2019 \$ 182,900 \$ 2,500 \$ 162,100 Parcel Total: \$ 347,500
	LAND VALUATION	LAST REVALUATION: 2019
Zone: Z1RES Minimum Acreage: 2.00 Minim		Site: AVERAGE Driveway: DIRT/GRAVEL Road: PAVED
Units	Site Road DWay Topography Cond Ad Valoren	I R Tax Value Notes
1.500 ac 163 1.500 ac 163	163,250 F 110 100 100 95 95 MILD 100 162,100 162,100	0 N 162,100 162,100

	Z þZ					Map: 000002 Lot: 000001 Sub: 00 PICTURE
	BMU FFF Z	O DEK	Co Co	Date Permit ID Permit Type 03/09/11 09030911 ALTERATION	TURNER, DAVID TURNER, LISA ANNE 22 ROWELL ROAD EAST KINGSTON, NH 03827 PERMITS	000036
				Notes ELECTRICAL UPGRADE	District Percentage	22 ROWELL ROAD TAXABLE DISTRICTS
Building Value:	2019 BASE YEAR BUILDING VALUATION Market Cost New: \$ 205,4 Year Built: 19 Condition For Age: GOOD 11 Physical: Functional: Economic: Temporary: Total Depreciation: 11		BUILDING SUB AREA DETAILS ID Description Area Adj	Extra Kitchens: Fire A/C: No Gene Quality: A2 AVG+20 Com. Wall: Size Adj: 1.1254 Base Rate: Bldg. Rate: Sq. Foot Cost:	Model: 2.00 STORY COLONIAL Roof: GABLE OR HIP/ASPHALT Ext: VINYL SIDING Int: DRYWALL Floor: CARPET/LINOLEUM OR SIM Heat: OIL/HOT WATER Bedrooms: 3 Baths: 1.5 Fixture	EAST KINGSTON Printed BUILDING DETAILS
\$ 182,900	\$ VALUATION \$ 205,458 1995 D 11 %		A DETAILS krea Adj. Effect. 884 1.00 884 816 1.00 816 816 0.15 122 330 0.10 33 16 0.10 2 2,862 1,857	Fireplaces: Generators: Generators: Base Rate: RSA 88.00 Bldg. Rate: 1.2573 Foot Cost: \$ 110.64	HALT OR SIM Page 240	Printed: 09/25/2019 ETAILS

nits 000 ac 100 ac	Zone: Z1RES Minimum Acreage: 2.00 Minimum I		ALPR Type Units I 2,520 E-1 STY 1,890 ACE 1-STAND 1 NGRND-VINYL 1,120	JQVM INSP MARKED FOR INSPECTION BH CRVM INSP MARKED FOR INSPECTION WMRM	I ISTING HISTORY		OWNER INFORMATION	Map: 000004 Lot: 000002 Sub: 000002
Site Road DWay Topography Cond Ad Valorem SF 100 100 100 100 LEVEL 100 164,000 300 100 LEVEL 100 300 164,300 164,300	Minimum Frontage: 200	LAND VALUATION	EXTRA FEATURES VALUATION Lngth x Width Size Adj Rate Cond Market Value Notes 42 x 60 66 30.00 100 49,896 OFF/BUSINESS/MORTON 54 x 35 68 30.00 70 26,989 ATT 42X60 100 3,000.00 100 3,000 40 x 28 74 28.00 50 11,603 LSHAPE, HEATED 91,500	BLU,GAR; DEMOLISHED & NEW HOME BUILT1999,2001 DEL AGP,ADDIGP,NOH; INT GD; INGRND POOL L SHAPED; 2/13 NO INFO FR TENANT; DNVI; POOL MEAS EST DUE TO SNOW; 42X60 GAR HAS 14' DOORS; 11/18; PAINTER INSIDE NO INFO; SOME NEW WINDOWS INSTALLED; PU HD TILE;	NOTES	Date Book Page Type Price Grantor 06/21/2019 6010 1162 Q1 615,000 YOUNG, WILLIAM M 12/31/2002 3921 2659 U138 375,000 YOUNG, EDWARD M 12/01/1999 3441 1901 U138 YOUNG JR,EDWARD YOUNG,SR,E MICHAEL 04/30/1997 3211 1871 U138 100,000 YOUNG,SR,E MICHAEL 08/04/1988 2753 1878 Q1 1 FMR,INC	SALES HISTORY	Card: 1 of 1
1 R Tax Value Notes 0 N 164,000 0 N 300 164,300	Site: AVERAGE Driveway: PAVED Road: PAVED	LAST REVALUATION: 2019	MUNICIPAL SOFTWARE BY AVITAR EAST KINGSTON ASSESSING OFFICE PARCEL TOTAL TAXABLE VALUE Year Building Features Land 2017 \$ 254,100 \$ 71,000 \$ 125,300 Parcel Total: \$ 450,400 2018 \$ 254,100 \$ 71,000 \$ 125,300 Parcel Total: \$ 450,400 Parcel Total: \$ 450,400 Parcel Total: \$ 583,000 Parcel Total: \$ 583,000			Page 241	PICTURE	EAST KINGSTON Printed: 09/25/2019



OWNER INFORMATION	SALES HISTORY	FICTURE
SMERDON, TANYA	5982 1600 QI 2	
SWERDON, IANIA	2800 QI	
3 RUSTIC LANE	51	
EAST KINGSTON, NH 03827		
LISTING HISTORY	NOTES	
10/16/18 JQVM 02/20/18 INSP MARKED FOR INSPECTION 05/28/14 LMHC 02/26/13 JBVM 01/17/06 KMPM 07/26/05 DMRL 08/13/02 VMRL	TAN; PLOWS OWN ROAD; SHARED SEPTIC;05=INT/EXT=AVG,06=DEK; 2/13 NO INFO DNVI HO BUSY; NC TO EXT; ASSOC FEE \$100/MO; 10/18; INFO @ DOOR (MR); ADJ TOPO TO MILD; EST REAR DEK ON REVIEW;	
	EXTRA FEATURES VALUATION	MUNICIPAL SOFTWARE BY AVITAR
Feature Type Units 1	Units Lngth x Width Size Adj Rate Cond Market Value Notes	EAST KINGSTON ASSESSING
AND	5,000.00 100	OFFICE
		PARCEL TOTAL TAXABLE VALUE Year Building Features Land 2017 \$ 90,900 \$ 5,000 \$ 81,800 Parcel Total: \$ 177,700 2018 \$ 90,900 \$ 5,000 \$ 81,800 Parcel Total: \$ 177,700 2019 \$ 117,000 \$ 5,000 \$ 124,700 Parcel Total: \$ 246,700
	LAND VALUATION	LAST REVALUATION: 2019
Zone: Z1RES Minimum Acreage: 2.00 Minir	Minimum Frontage: 200	Site: AVERAGE Driveway: PAVED Road: PAVED
I nife	Site Road DWay Tonography Cond	PI R Tay Value Notes
ac ac	119,360 F 110 100 100 100 95 MILD 100 124,700 0 N 124,700	0 N 124,700 CLUSTER 124,700



Map: 000004 Lot: 0000002 Sub: OWNER INFORMATION	002025 Card: 1 of 1 SALES HE	EAST KINGSTON Printed: 09/25/2019 PICTURE
MACERO, JOSEPH	Book Page Type Price Grantor	
MACERO, ANGELA	11/06/2018 5959 2151 Q1 265,000 BULLIS, BAILEY M.	
2 CAROB LANE	5057 0090 U138 WARD, S	
EAST KINGSTON, NH 03827	12/16/1993 3026 0611 QI 79,900 MDR CORP 03/30/1993 2972 1715 U V 51 PELHAM BANK & TRUST	
LISTING HISTORY	NOTES	
10/17/18 JQVM 02/20/18 INSP MARKED FOR INSPECTION	BLUE; INT GD; \$40 ASSOC FEE; SHARED SEPTIC;01/04 ADDED AGP; 10/07 DEK ATT TO POOL NOH: 2/13 NOH: PAT EST DUE TO SNOW: WALKOUT	
JBCL	BSMT; POOL REPLACED SINCE LAST VISIT; ASSOC FEE \$100,MO, MINOR BSMT; POOL REPLACED SINCE LAST VISIT; ASSOC FEE \$100,MO, MINOR BI BC WORK 2012 EST 100%; 10/12 SOME CARBET BEBI ACED W/I AMINATE:	
	DNPU LOW VLT; 10/18; CORR OUTBLDGS; HO BUSY NO INFO;	
10/29/07 KCVM 01/07/04 CMPL 08/12/02 VMRL		
E	EXTRA FEATURES VALUATION	MUNICIPAL SOFTWARE BY AVITAR
Feature Type Units Ln	Lngth x Width Size Adj Rate Cond Market Value Notes	SNISSESS V NOLSSNIN LSVE
NND 1 80	5,000.00 100 10.00 65	OFFICE
		Year Building Features Land 2017 \$ 90,100 \$ 9,500 \$ 77,700
		tal:
		2019 \$ 120,700 \$ 6,400 \$ 124,400 Parcel Total: \$ 251,500
	LAND VALUATION	LAST REVALUATION: 2019
Zone: Z1RES Minimum Acreage: 2.00 Minimu	Minimum Frontage: 200	Site: AVERAGE Driveway: PAVED Road: PAVED
ype Units	Site Road DWay Topography Cond Ad Valorem S	1 R Tax Value Notes
0.230 ac 119 0.230 ac	119,066 F 110 100 100 100 95 MILD 100 124,400 124,400	0 N 124,400 CLUSTER 124,400

		₽ Z					PICTURE	Map: 000004 Lot: 000002 Sub:
	ε DEK ε	BMC BMC	4 DEK 4	OS/SI/12 19-5-SI-1/ ALTERATION		MACERO, JOSEPH MACERO, ANGELA 2 CAROB LANE EAST KINGSTON, NH 03827	OWNER	Sub: 002025 Card: 1 of 1
		Σφ		HOOK OF FOR OBNERALO		District Percentage	TAXABLE DISTRICTS	2 CAROB LANE
Building Value: \$ 1	2019 BASE YEAR BUILDING VALUATION Market Cost New: \$ 135,6 Year Built: 19 Condition For Age: GOOD 11 Physical: Functional: Economic: Temporary: Total Depreciation: 11		BUILDING SUB AREA DETAILS ID Description Area Adj. FFF FST FLR FIN 960 1.00 BMU BSMNT 960 0.15 DEK DECK/ENTRANCE 31 0.10 GLA: 960 1,951	Quality: A0 AVG Com. Wall: Size Adj: 1.4813 Base Rate: Bldg. Rate: Sq. Foot Cost:	Bedrooms: 3 Baths: 1.0 Fixtures: Extra Kitchens: Fireplaces: A/C: No Generators:	Model: 1 STORY RANCH Roof: GABLE OR HIP/ASPHALT Ext: VINYL SIDING Int: DRYWALL Floor: CARPET/LAMINATE/VINYL Heat: OIL/HOT WATER	BUILDING DETAILS	••
\$ 120,700	\$ 135,641 1993 11 %		Effect. 960 144 3 1,107	RSA 88.00 1.3924 \$ 122.53	 ພ			09/25/2019

		0 2
Site: AVERAGE Driveway: DIRT/GRAVEL Road: DIRT/GRAVEL Valorem SPI R Tax Value Notes	ntage: 200 Cond Ad	Zone: Z1RES Minimum Acreage: 2.00 Minimum Fro Land Type 1F RES Neighborhood: E
LAST REVALUATION: 2019	LAND VALUATION	
OFFICE PARCEL TOTAL TAXABLE VALUE Year Building Features Land 2017 \$ 16,000 \$ 1,100 \$ 0 Parcel Total: \$ 17,100 \$ 0 Parcel Total: \$ 17,100 2018 \$ 16,000 \$ 6,600 \$ 0 Parcel Total: \$ 23,700 Parcel Total: \$ 23,700	8 x 12 227 10.00 75 1,634 100 5,000.00 100 5,000 6,600	SHED-WOOD 96 8 120 DEPOT RD 1
EAST KINGSTON ASSESSING	Rate Cond Market	
MUNICIPAL SOFTWARE BY AVITAR	EXTRA FEATURES VALUATION	EXTR
	BLUE; NEWPORT, PARCEL #3; RENT LOT INCLDS WATER/SHARED SEPTIC; 05=EXT/AVG 04/07=WINDOWS; DNPU SMALL ROOF OVER HANGING DEK;6/10 ADDRESS CHG TO FL; 2/13 NOH; PU ENT; EXT PAINTED, APPRS WELL KEPT; PART RENT \$405/MO; 7/18; INFO AT DOOR, DNVI HO BUSY; PU EPF, DNPU PR COND PAT, DOG PEN; PU FLRS PER INFO; PARK RENT \$440/MO;	INSPECTION
	NOTES	LISTING HISTORY
Page 247	Date Book Page Type Price Grantor 10/15/2018 5954 775 Q1 23,000 GIRARD, MICHAEL G. 01/02/2014 5505 1926 Q1 17,000 ERICKSON, GAIL A 10/05/2006 4716 2949 U I 14 5,000 BELLIVEAU,THOMAS 11/24/1997 3252 2334 Q I 40 ERICKSON, LEE 07/01/1996 3167 2728 Q I 40 AHEARN, F/GRUSHNEK, M	SMALL, THOMAS Date SMALL, LINDA 10/15 120 DEPOT ROAD LOT 13 10/05 EAST KINGSTON, NH 03827 07/01
FICTURE	SALES HI	OWNER INFORMATION
EAST KINGSTON Printed: 09/25/2019	004013 Card: 1 of 1 120 DEPOT ROAD-LOT 13	Sub:

	\$ DEK \$ 5	91 8 EPF 91 97 PRS	ENT 8		Date Permit ID Permit Type	SMALL, THOMAS SMALL, LINDA 120 DEPOT ROAD LOT 13 EAST KINGSTON, NH 03827	PICTURE OWNER	0002 Sub: 004013 Card: 1 of 1
					Notes	District Percentage	TAXABLE DISTRICTS	120 DEPOT ROAD-LOT 13
Building Value:	2019 BASE YEAR BUILDING VALUATION Market Cost New: \$ 42,6 Year Built: 19 Condition For Age: VERY GOOD 60 Physical: Functional: Economic: Temporary: Total Depreciation: 60		BUILDING SUB AREA DETAILS	A/C: No Gene Quality: A0 AVG Com. Wall: Size Adj: 1.1862 Base Rate: Bldg. Rate: Sq. Foot Cost:	Baths: 1.0 ra Kitchens:	Model: 1 STORY M/H Roof: GABLE OR HIP/PREFAB METALS Ext: PREFIN METAL Int: WALL BOARD Floor: CARPET/LAMINATE/VINYL Heat: OIL/FA DUCTED	BUILDING DETAILS	EAST KINGSTON Printed:
\$ 17,100	\$ 42,653 1960 ID 60 %		Adj. Effect. 1.00 552 -0.05 -28 0.10 2 0.70 90 0.10 1 617	Generators: Rate: MHS 62.00 Rate: 1.1150 Cost: \$ 69.13	Fixtures: Fireplaces:	B METALS		d: 09/25/2019

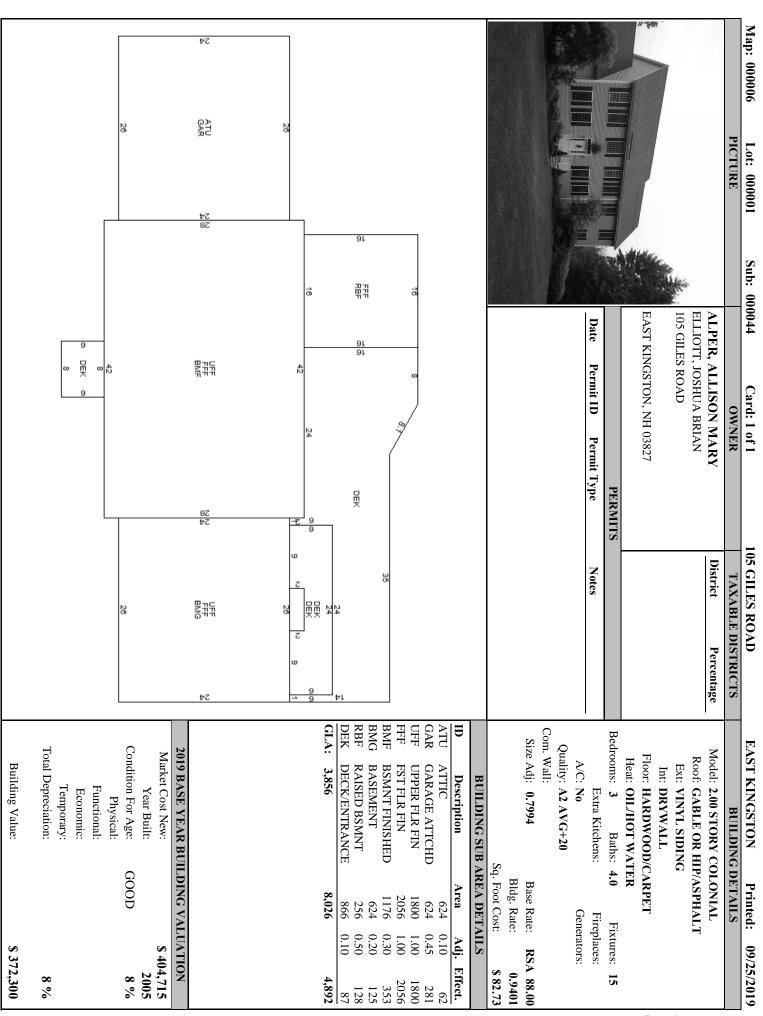
Map: 000006 Lot: 000001 Sub:	000015 Card: 1 of 1	EAST KINGSTON Printed: 09/25/2019
HASCALL CARI	Date Book Page Type Price Grantor	INCLUND
CASWELL, CHERYL	5/2019 5984 674 QI 39	9.9
1 BLUE HERON COURT	3093 1781 QV 3073 2777 QV	Page 24
EAST KINGSTON, NH 03827-3139		
LISTING HISTORY	NOTES	
05/26/17 JBVM 01/30/17 INSP MARKED FOR INSPECTION 02/25/14 JBPR 02/13/13 JBVM 07/26/05 KCUX 05/27/03 LTRL	GRN; 01/02 RBU NO CHG; INT GD;PROT COV B2752/P2816,UTILITY EASEMENTS; APPROV. FOR CONSTR. 6/10/11 CA2011104743; APPR. TO OPERATE 7/14/11 CA2011104743; 2/13 HO NOT HERE; DNVI, NO INFO; NC TO EXT; OCC CERT ISSUED 4/22/13 FOR BASEMENT AND FAMILY ROOM; 2/14 NOH; EST RBU NOW RBF; 5/17 NOH; NC TO EXT;	
E	EXTRA FEATURES VALUATION	MUNICIPAL SOFTWARE BY AVITAR
Feature Type Units Ln FIREPLACE 1-STAND 1	Units Lngth x Width Size Adj Rate Cond Market Value Notes 1 100 3,000,00 100 3,000	EAST KINGSTON ASSESSING
	100,00	### PARCEL TOTAL TAXABLE VALUE Year
	LAND VALUATION	LAST REVALUATION: 2019
Zone: Z1RES Minimum Acreage: 2.00 Minimu	Minimum Frontage: 200	Site: AVERAGE Driveway: PAVED Road: PAVED
Units 2,000 ac 0,010 ac	Site Road DWay Topography Cond Ad Valorem SI 100 100 100 95 MILD 100 187,000 95 MILD 100 0 100 100	PI R Tax Value Notes 0 N 187,000 0 N 0
2.010 ac	187,00	

ω DEK ω	22 ΟΡF ω	FFF	ı	20 11 28 3	Ζε 8Ζ 8Ζ 8Ζ 8Ζ 8Ζ 8Ζ	7	28	28	DEK EAR	36				A DE LEGIS	Date Permit ID Permit Type Notes 02/14/13 02031413 AI TERATION FINISH EXISTING BASEME	PERMITS	EAST KINGSTON, NH 03827-3139	1 BLUE HERON COURT	CASWELL, CHERYL DISTRICT Percentage	VNER TAXABLE DI	0001 Sub: 000015 Card: 1 of 1 1 BLUE
Building Value:	Physical: Functional: Economic: Temporary: Total Depreciation:	Market Cost New: Year Built: Condition For Age.	2019 BASE YE			GLA: 2,118			FFF FST FLR FIN BMG BASEMENT	ID Description	BUILDIN		Size Adj: 0.9302	Qu Com.	A/C:	Bedrooms: 3	Floor: HARD Heat: OIL/H	Ext: CEDAR/REDWD Int: DRYWALL			EAST KING
		AVERAGE	2019 BASE YEAR BUILDING VALUATION			5MNT 784 0.50 7,078	66 1218	1558 774	IN 2118 1.00 T 560 0.20	Area	BUILDING SUB AREA DETAILS	Sa. Foot Cost:			Extra Kitchens: Fireplaces: No Generators:	2.0	D/CARPET ATER	R/REDWD ⁷ ALL	Roof: GABLE OR HIP/ASPHALT	BUILDING DETAILS	Printed:
\$ 210,400	13 %	\$ 241,896 1995	ATION			392 2,955			00 2118 20 112	Adj. Effect.		\$ 81.86	RSA 88.00		ces:	ıres:					09/25/2019

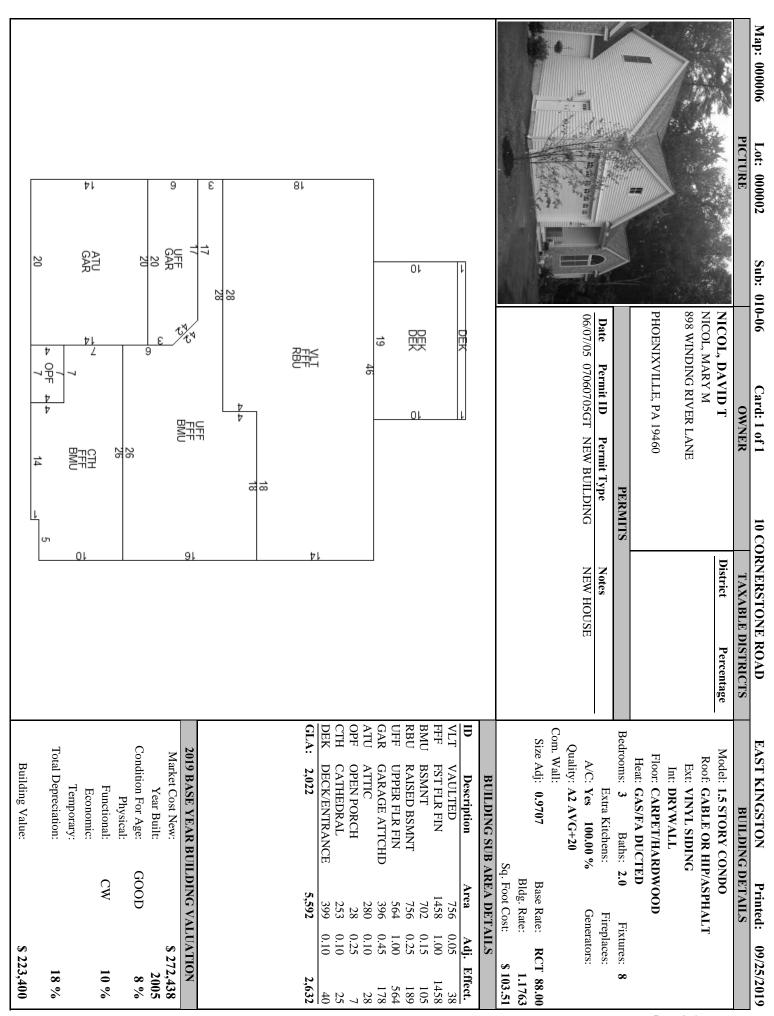
Lot: 000001 Sub: NFORMATION	9 Card: 1 of 1 SALES HI	EAST KINGSTON Printed: 09/25/2019 PICTURE
WEBBER, JULIET N	UI25	
EAST KINGSTON, NH 03827	07/01/2002 3793 2772 QI 380,000 MCSHANE,ROBERT/T 11/10/1993 3017 2628 QI 182,000 WHITNEY, RICHARD	
LISTING HISTORY	NOTES	
INSPECTION	GRY; INT GD; 2/13 NOH; NC TO EXT; NOH;5/17 EST VLT & CRL; 4/19; REMV 12X8 SHED, PU 16X10 SHED;	
EX	EXTRA FEATURES VALUATION	MUNICIPAL SOFTWARE BY AVITAR
Feature Type Units Lngt FIREPLACE 1-STAND 1 SHED-WOOD 160	Lngth x Width Size Adj Rate Cond Market Value Notes 100 3,000.00 100 3,000 16 x 10 160 10.00 80 2,048 5,000 5,000 5,000	EAST KINGSTON ASSESSING OFFICE
		PARCEL TOTAL TAXABLE VALUE Year Building Features Land 2017 \$ 215,600 \$ 4,000 \$ 143,500 Parcel Total: \$ 363,100 2018 \$ 215,600 \$ 4,000 \$ 143,500 Parcel Total: \$ 363,100 Parcel Total: \$ 363,100 Parcel Total: \$ 363,100
	LAND VALUATION	LAST REVALUATION: 2019
2.00	n Frontage: 200	Site: GOOD Driveway: PAVED Road: PAVI
ES Minimum Acreage: 2.00 Units	iage: 200 Adj Site Road DWay Topography Cond Ad Valorem	
Land Type	Adj Site Road DWay Topography Cond Ad Valorem 120 105 100 100 100 LEVEL 100 205,600 100 95 MILD 100 100 1,000 207,600	SPI R Tax Value Notes 0 N 206,600 0 N 1,000 207,600

		22	G Ž	574 HSS F	18 7 STO									30						,			PICTURE	Map: 000006 Lot: 000001 Sub: 0
ω ΕΝΤ ω	38	87 MU FFF			BMU S	UFF 200 8	9 5 FFF	21			19						07/27/18 35072718 NEW BUILDING		EAST KINGSTON, NH 03827		30 PHEASAN RUN	<u> </u>	OWNER	000019 Card: 1 of 1 30 I
		87	Z				91										New Shed					District Percentage	TAXABLE DISTRICTS	30 PHEASANT RUN
Building Value:	Economic: Temporary: Total Depreciation:	Year Built: Year Built: Condition For Age: VERY GOOD Physical: Functional:	2019 BASE YEAR BUILDING VALUATION		: 2,820	CRL CRAWL SPACE DEK DECK/ENTRANCE ENT ENTRY WAY	VAULTED	UPPER FLR FIN FST FLR FIN	ATU ATTIC 1	1/2 STRY FIN GARAGE ATTCHD	Description Arc	BUILDING SUB AREA DETAILS	Sq. Foot Cost:		Size Adi: 0.8874 Base	Quality: A2 AVG+20	A/C: No	Bedrooms: 4 Baths: 2.5	OIL/HOT WAT	Int: DRYWALL	Ext: CEDAR/REDWD	Model: 2.50 STORY COLONIAL	BUILDING DETAILS	EAST KINGSTON Pri
\$ 294,900	9 %	\$ 324,019 1992 OOD 9 %	3 VALUATION		6,698 3,395	309 0.10 31 18 0.10 2	0.15 1 0.05	1.00 1	16 0.25 4 1064 0.10 106	0.50 2 0.45 2	Adj. Eff	DETAILS	t Cost: \$ 95.44		Base Rate: RSA 88.00		Generators: 1	Fixtures: 9	!	age 2		IAL	ILS	Printed: 09/25/2019

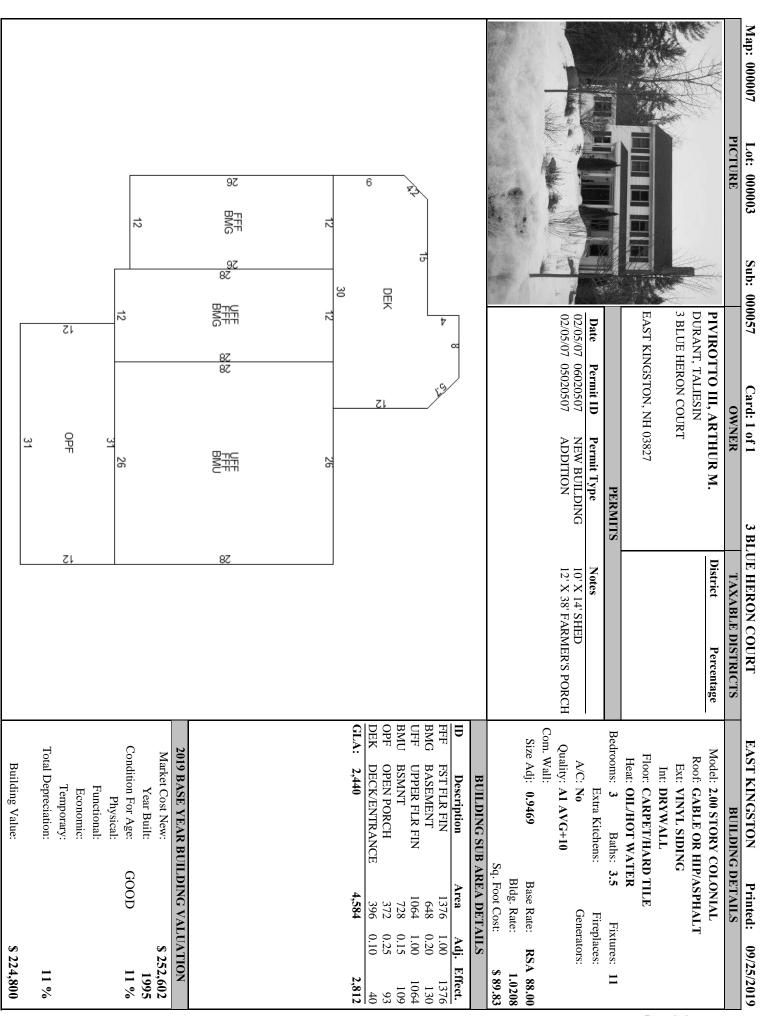
Map: 000006 Lot: 000001 Sub:	000044 Card: 1 of 1 105 GILES ROAD	EAST KINGSTON Printed: 09/25/2019
ALPER, ALLISON MARY	Date Book Page Type Price Grantor	
ELLIOTT, JOSHUA BRIAN	5966 1546 QI 590,000	-2
105 GILES ROAD	07/25/2007 4825 2051 UI39 CAMERON, DENNIS	ge 25
	04/16/2004 4270 1269 U V 38 TYRRELL,PHILIP/JANET	Po
EAST KINGSTON, NH 03827		
LISTING HISTORY	NOTES	
JBVM	TAN; 7/2003 SUBDIV PLAN D30806 ORIG LOT 13.27; BP ISSUED 8/03,LUCT	
01/30/17 INSF MARKED FOR INSFECTION 02/14/13 JBVM 04/19/05 KMPM	8/04.SEPTIC CA2003031363 OPER 08/04,FNDTN 4/1/04, OC CERT 09/22/04,05=NEW HM; 2/13 NOH; FIX DEK MEAS; WET MARSHY AREA REHIND HSE: NO OPER EST RRE/BME:06/17 NOH: NC TO EXT: 06/19: PER MI S	
	PU FPL, 3 FULL AND 2 HALF BATHS; OAK/ GRANITE CUTSOM KIT W/ OVERSISZE ISLAND; FORMAL DINING ROOM WITH CROWN, CHAIR RAIL AND TRAY CEIL;	
EX	EXTRA FEATURES VALUATION	MUNICIPAL SOFTWARE BY AVITAR
Feature Type Units Lng	Units Lngth x Width Size Adj Rate Cond Market Value Notes	FAST KINGSTON ASSESSING
FIREPLACE 1-STAND 1	1 <u>00 3,000.00 100 3,000</u> STONE FACE 3,000	OFFICE
		Year Building Features Land 2017 \$ 299,400 \$ 0 \$ 143,600 2018 \$ 299,400 Parcel Total: \$ 443,000 2018 \$ 299,400 \$ 0 \$ 143,600 Parcel Total: \$ 443,000 Parcel Total: \$ 443,000 2019 \$ 372,300 \$ 3,000 \$ 194,600 Parcel Total: \$ 569,900
	LAND VALUATION	LAST REVALUATION: 2019
Zone: Z1RES Minimum Acreage: 2.00 Minimu	Minimum Frontage: 200	Site: GOOD Driveway: PAVED Road: PAVED
ype Units	Adj Site Road DWay Topography Cond Ad Valorem	
2.000 ac 4.260 ac 6.260 ac	120 105 100 100 90 ROLLING 100 186,000 100 90 ROLLING 90 8,600 194,600	



T Date Book 04/01/2019 5989	Расе	-
04/01/2019 5989	rage Type	<u> </u>
	1726 1784	
4717	2156 QI	
PHOENIXVILLE, PA 19460		
LISTING HISTORY	NOTES	
INSPECTION	TAN, MODEL A, DUPLEX UNIT, CW 8+2% NO HEAT UFF; 11/11 NOH; FIX DEK MEAS; E=A; 2/13 FIX CTH, GAR SHAPE; SOME DRYWALL SEAMS CRACKED IN CTH AREA;06/17 INFO OUTSIDE; DNVI HO BUSY;) K
EXTRA FEATURES VALUATION	ES VALUATION	MUNICIPAL SOFTWARE BY AVITAR
Units I	Rate Cond Marke	- EAST KINGSTON ASSESSING
FIREPLACE 1-STAND 1 100	100 120,000.00 100 120,000 100 3,000.00 100 3,000 GAS 123,000	### Company of the content of the co
LAND VALUATION	LUATION	LAST REVALUATION: 2019
Zone: ZIRES Minimum Acreage: 2.00 Minimum Frontage: 200 Land Type 1F RES Neighborhood: G	Cond Ad Valorem SPI	Site: GOOD Driveway: PAVED Road: PAVED SPI R Tax Value Notes
0 ac		



Map: 000007 Lot: 000003 Sub:	000057 Card: 1 of 1 3 BLUE HERON COURT	EAST KINGSTON Printed: 09/25/2019
PIVIROTTO III, ARTHUR M.	Date Book Page Type Price Grantor	
DURANT, TALIESIN		
3 BLUE HERON COURT	4234 2969 UI38 365,000 POWERS,	age 25
EAST KINGSTON, NH 03827	3303 2745 QI	
LISTING HISTORY	NOTES	
	YEL; INT GD; CK 10 POOL SIZE EST ON REVIEW; 7/12 NOH; REAR OF HSE & POOL MEAS EST=FENCE/DOG; HSE LACKS SIDING UNDER OPF CK13; 3/13 NOH NC TO UC CK14; 2/14 SIDING DONE, REMOVED UC; 12/18 DEKING IS OLD ON REAR DEK/RAILINGS; EXT COULD USE PRESSURE WASH;	
07/31/12 JB VM 07/17/12 INSP MARKED FOR INSPECTION 03/26/10 BHPM PU OPF/SIZE EST DOG 07/26/05 KCUL		
EX	EXTRA FEATURES VALUATION	MUNICIPAL SOFTWARE BY AVITAR
Feature Type Units Lng	Units Lngth x Width Size Adj Rate Cond Market Value Notes	EAST KINGSTON ASSESSING
AD-VINYL	28.00 80	OFFICE
		PARCEL TOTAL TAXABLE VALUE Year Building Features Land 2017 \$ 190,000 \$ 12,300 \$ 150,600 Parcel Total: \$ 352,900 2018 \$ 190,000 \$ 12,300 \$ 150,600 Parcel Total: \$ 352,900 Parcel Total: \$ 352,900 Parcel Total: \$ 434,400
	LAND VALUATION	LAST REVALUATION: 2019
Zone: Z1RES Minimum Acreage: 2.00 Minimu	Minimum Frontage: 200	Site: GOOD Driveway: PAVED Road: PAVED
Villillum Acreage: 2.00 Units	Adj Site Road DWay Topography Cond Ad Valorem	SPI R Tax Value Notes
2,000 ac 0,430 ac 2,430 ac	120 105 100 100 95 MILD 100 196,300 100 95 MILD 100 1,000 197,300	



0 2	Zone: Z1RES Minimum Acreage: 2.00 Minimum Frontage: 200 Land Type 1F RES Neighborhood: F		CRICKET HILL 1	Units	EXTRA	07/30/19 CRHC 10/25/18 JQVL 10/25/18 INSP MARKED FOR INSPECTION KIT; 08/03/12 JBVM 07/17/12 INSP MARKED FOR INSPECTION 08/24/09 LMHC 08/07/08 CRVL 07/16/08 INSP MARKED FOR INSPECTION	LISTING HISTORY		VNER INFORMATION	000008 Lot: 000002
	ntage: 200 Cond Ad Valorem SPI	LAND VALUATION	100 3,000.00 100 3,000 GAS 100 110,000.00 100 110,000 113,000	Rate Cond Market	EXTRA FEATURES VALUATION	2012 CONDO FEE \$330/MO; 8/8; INT=GD; DUPLEX RANCH; 8/12 INFO AT DOOR; DNVI HO BUSY; 10/18; NC SINCE PURCHASE; GRANITE C-TOPS @ KIT; FFF=HDWD (OAK) & C-TILE FLRS; CARPET @ BSMNT; NC;	NOTES	Book Page Type 5/2019 5982 724 Q1 5/2015 5659 2997 U13 1/2004 4336 1192 Q1	Card: 1 01.1 40 CNICKET SALES HISTORY	14 Card: 1 of 1 46 CRICKET HILL ROAD
	Site: AVE	LAST REVALUATION: 2019	OFFICE PARCEL TOTAL TAXABLE VALUE Year Building Features Land 2017 \$ 170,400 \$ 53,000 \$ 0 Parcel Total: \$ 223,400 2018 \$ 170,400 \$ 53,000 \$ 0 Parcel Total: \$ 223,400 Parcel Total: \$ 223,400 Parcel Total: \$ 314,900	EAST KINGSTON ASSESSING	MUNICIPAL SOFTWARE BY AVITAR			Page 259	CTURE	EAST KINGSTON Printed: 09/25/2019

6 20	<u> </u>	OZ GAR		E VLT SO BMF 8	727	}	DEK ZI	ZZ ZI VLT	20					Date Permit ID Permit Type	PERMITS	EAST KINGSTON, NH 03827	CARIFIO, MARGUERITE A. 46 CRICKET HILL ROAD	CARIFIO, THOMAS J. \Box	PICTURE OWNER	Map: 000008 Lot: 000002 Sub: 019-04 Card: 1 of 1 46 CRICKE
														Notes				District Percentage	TAXABLE DISTRICTS	CKET HILL ROAD
Building Value:	Economic: Temporary: Total Depreciation:	Condition For Age: VER Physical: Functional: CV	2019 BASE YEAR BUILDING VALUATION Market Cost New: \$ 234,7 Year Built: 20		GLA: 1,398	J	GAR GARAGE ATTCHD	.,	ID Description DEK DECK/ENTRANCE	BUILDING SUB AREA DETAILS	Sq.	Size Adj: 1.0863	Quality: A2 AVG+20 Com. Wall:	A/C: Yes 100.00 %	Bedrooms: 2 Baths: 2.5	DRYWALL CARPET/HAR GAS/FA DUCT	Roof: GABLE OR HIP/ASPHALT Ext: VINYL SIDING	Model: 1 STORY CONDO	BUILDING DETAILS	EAST KINGSTON
\$ 201,900	14 %	VERY GOOD 7% CW EXT 7%	\$ 234,722 2002		4,452 2,006	0.15 1 0.50 1	400 0.45 180 42 0.25 11	0.05	Area Adj. Effect.	REA DETAILS	∽	Base Rate: RCT 88.00 Bldg. Rate: 1.3296		Fireplaces: Generators:		000	ASPHALT	0	ETAILS	Printed: 09/25/2019

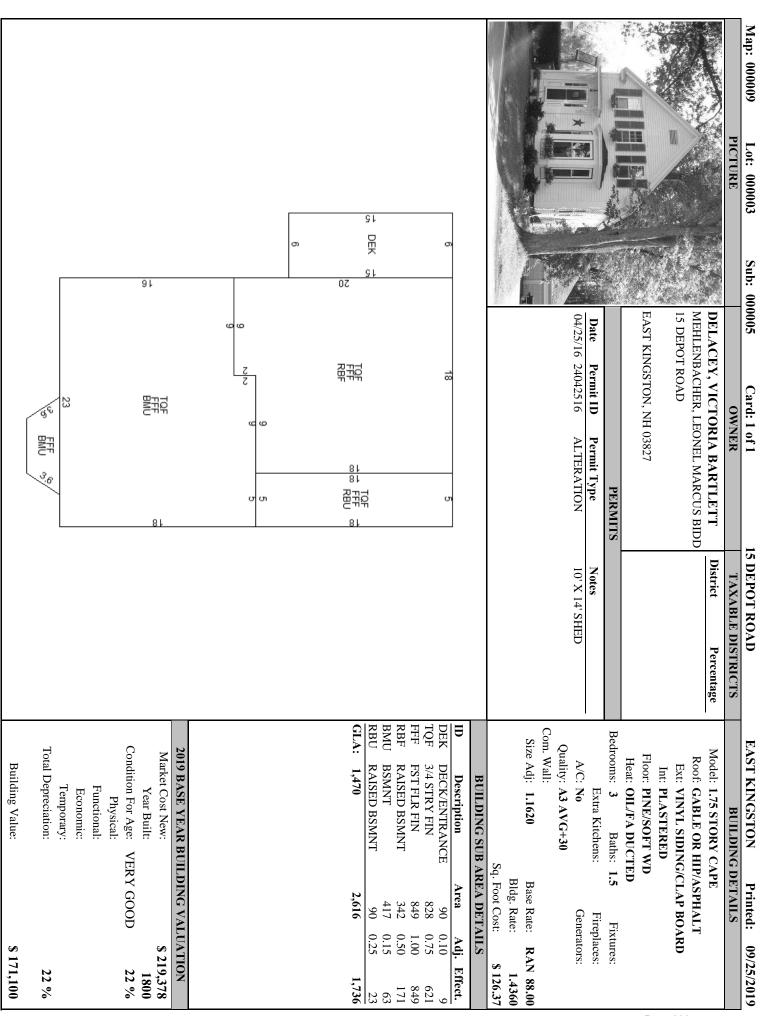
OWNER INFORMATION	SALES HISTORY	PICTURE
DONOVAN CATHERINE	Date Book Page Type Price Grantor	
BOING FOLK, COLLEGEMEN	\$/2018 5971 2293 QI 31 \$/2003 4100 0993 UII13 26	
2 CRICKET HILL ROAD		
EAST KINGSTON, NH 03827		
LISTING HISTORY	NOTES	
	TAN; 11/07 NOH; DUPLEX RANCH; 8/12 CONDO FEE \$330/MO; NOH; 10/12 CVAC; NO UPDATES; WELL KEPT; 10/18; INFO HO (MRS)-NC; PU HDWD FLRS;	
08/03/12 JBVM 07/17/12 INSP MARKED FOR INSPECTION 08/24/09 LMHC 11/06/07 KMVM		
E	EXTRA FEATURES VALUATION	MUNICIPAL SOFTWARE BY AVITAR
Feature Type Units Ln	Units Lngth x Width Size Adj Rate Cond Market Value Notes	FAST KINGSTON ASSESSING
I-STAND LL	3,000.00 100 110,000.00 100	OFFICE
		Year Building Features Land 2017 \$ 170,400 \$ 53,000 \$ 0 2018 \$ 170,400 \$ 53,000 \$ 0 2018 \$ 170,400 \$ 53,000 \$ 0 Parcel Total: \$ 223,400 \$ 0 Parcel Total: \$ 310,200 \$ 0
	LAND VALUATION	LAST REVALUATION: 2019
Zone: Z1RES Minimum Acreage: 2.00 Minimum Fro Land Type 1F RES Neighborhood: F	Minimum Frontage: 200 ighborhood: F Cond Ad Valorem SPI	Site: AVERAGE Driveway: PAVED Road: PAVED PI R Tax Value Notes
0 ac		

	16 FFF 13		ŧε FFF FVI	22	Z) DEX	7.72							Map: 000008 Lot: 000002 Sub: PICTURE
6 20	<u> </u>	OV GAR	الا	ļ.	21 20 20	ZI BFFT ZI	.20		Date Permit ID Permit Type	PERMITS	2 CRICKET HILL ROAD EAST KINGSTON, NH 03827	DONOVAN, CATHERINE	019-27
									Notes			District Percentage	2 CRICKET HILL ROAD TAXABLE DISTRICTS
Building Value:	Economic: Temporary: Total Depreciation:	Market Cost New: Year Built: Condition For Age: Physical: Functional:	2019 BASE YEAR BUILDING VALUATION	GLA: 1,398	BMF BSMNT FINISHED OPF OPEN PORCH RBF RAISED BSMNT FFF FST FLR FIN		ID Description	Quality: A2 AVG+20 Com. Wall: Size Adj: 1.0863 Base Rate: R BIJII.DING: SUB ARFA DETAILS	Extra Kitchens: A/C: Yes 100.00 %		Roof: GABLE OR HIP/ASPHALT Ext: VINYL SIDING Int: DRYWALL Floor: CARPET/HARDWOOD Heat: GAS/FA DUCTED	Model: 1 STORY CONDO	EAST KINGSTON Printed BUILDING DETAILS
\$ 197,200	16 %	\$ 234,722 2002 GOOD 9 % CW EXT 7 %	DING VALUATION	4,452 2,006	340 0.30 102 42 0.25 11 240 0.50 120 1398 1.00 1398	0.05 0.45 0.15 0.10	Area Adj. Effect.	Base Rate: RCT 88.00 Bldg. Rate: 1.3296 Sq. Foot Cost: \$117.01 AREA DETAILS	Fireplaces: Generators:	2.5 Fixtures: 9	WOOD Page 262	0	Printed: 09/25/2019 DETAILS

OWNER INFORMATION	Adolesin se ive	DICTIBE
	Date Book Page Type Price Grantor	
	5/2018 5962 643 QI 27 1/2012 5349 0945 QI 21	
52 SANBORN ROAD	3770 2401 UI38	ge 20
EAST KINGSTON, NH 03827-2632	01/28/1999 3362 2613 QI 125,000 MOORE,JOANN M 03/24/1998 3278 1985 UI 38 MOORE,J/THIBAULT, C	
LISTING HISTORY	NOTES	
INSPECTION	CRM,INT AVG,EASEMNT=DRAINAGE,COVENANTS,PLAN D-5596,LOT 3,WALKOUT BSMT,02/07 BASEMENT WET/MOLD=POOR DBAINAGE MODIII AB: 8/12 NOB: 10/18: BH AC 50% - DH CT ESS SBI IT: HAS	
INSP MARKED FOR INSPECTION CMAL VMRM BH	SUMP PUMP;	
EXT	EXTRA FEATURES VALUATION	MUNICIPAL SOFTWARE BY AVITAR
Feature Type Units Lngtl	Units Lngth x Width Size Adj Rate Cond Market Value Notes	EAST KINGSTON ASSESSING OFFICE
		PARCEL TOTAL TAXABLE VALUE Year Building Features Land 2017 \$ 125,000 \$ 0 \$ 143,200 Parcel Total: \$ 268,200 2018 \$ 125,000 \$ 0 \$ 143,200 Parcel Total: \$ 268,200 Parcel Total: \$ 268,200 Parcel Total: \$ 268,200 Parcel Total: \$ 336,100
	LAND VALUATION	LAST REVALUATION: 2019
Zone: Z1RES Minimum Acreage: 2.00 Minimum	Minimum Frontage: 200	Site: AVERAGE Driveway: PAVED Road: PAVED
ype Units	Adj Site Road DWay Topography Cond Ad Valorem S	SPI R Tax Value Notes
2.000 ac 0.280 ac 2.280 ac	120 100 100 100 95 - MILD 100 187,000 100 95 - MILD 100 700 187,700	

		48	b∆ FFF	48											EA		52.	PU	PICTURE	Map: 000008 Lot: 000004 Sub: 000002
		14	⊅Z OZ CREFF OZ ⊅Z	14									Date retinicio retiniciype		EAST KINGSTON, NH 03827-2632		52 SANBORN ROAD	PURCELL, PAUL F.	OWNER	Caru: 1 01 1
		24	GAR	24									Notes					District Percentage	TAXABLE DISTRICTS	32 SAINBORN KOAD
Building Value:	Condition For Age: AVERAGE Physical: Functional: BSMT Economic: Temporary: Total Depreciation:	2019 BASE YEAR BUILDING VALUATION Market Cost New: \$ 183,2			: 1,432	ENTRY WAY CRAWL SPACE	FFF FST FLR FIN 1432 BMU BSMNT 1152	Description Ar	BUILDING SUB AREA DETAILS	Sq. Foot Cost:	Size Adj: 1.1189 Base Rate: Bldg. Rate:	A0 AVG	.00 %	Bedrooms: 3 Baths: 2.0	CARPET GAS/HOT WA	Int: DRYWALL	Roof: GABLE OR HIP/ASPHALT Ext: VINYL SIDING	Model: 1 STORY RANCH	BUILDING DETAILS	EAST MINGSTON FILLER:
\$ 148,400	17% 17% 2% 19%	VALUATION \$ 183,262			1,8	$0.10 \\ 0.05$	1432 1.00 1432 1152 0.15 173	Adj. Eff	ETAILS		Rate: RSA 88.00 Rate: 1.1077		Generators:	Fixtures: 6		age 2	ALT		LS	wu. 03/23/2013

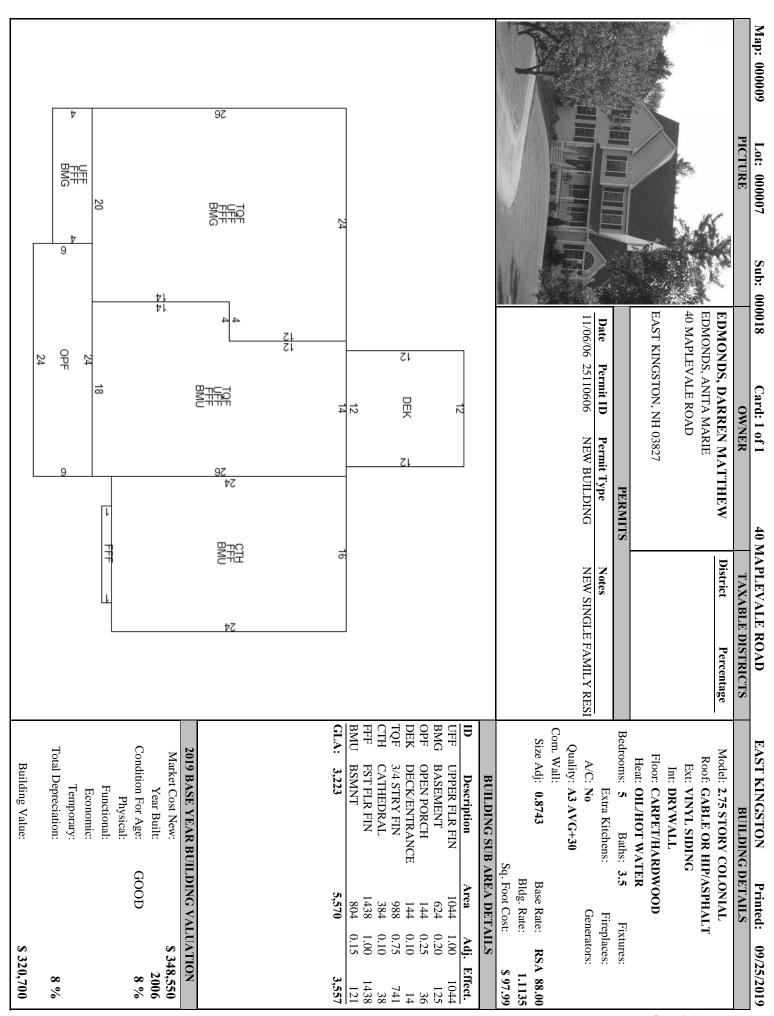
DELACEY, VICTORIA BARTLETT IT	Daile Book Page Type Price Grantor 122,12018 5970 1668 Q1 299,933 ROSELLI, ANTHONY J. 170,032014 5542 2200 Q1 229,000 LABROAD, CHRISTOPHER M. 08,302,004 4353 0460 Q1 230,000 FISH, MELANIE 07,291,999 3411 0771 Q1 149,900 FORD, CHARLES/KATHLEEN NOTES WHT.BRK FDTN; CA019612; INT AVG COND; 07=NEW WINDOWS/DOOR; 3/15 APPRS NEWER ROOF; EXT AVG; 2/17 NOH; PU SHED; WOB; EXTRA FEATURES VALUATION EXTRA FEATURES VALUATION EXTRA FEATURES VALUATION 2,436 2,400 2,400 2,436 2,400	### PATED Road: PAVED PATE PAVED PATE PAVED PATE PAVED
MATION ARTLETT MARCUS BIDDLE STORY ERIF Units 1 140		PICTURE PICTURE PICTURE PICTURE PICTURE PICTURE PICTURE MUNICIPAL SOFTWARE BY AVITAR AST KINGSTON ASSESSING OFFICE PARCEL TOTAL TAXABLE VALUE Building Features Land \$ 110,100 \$ 75,200
		PARCEL TOTAL TAXABLE VALUE Building Features \$ 110,100 \$ 1,700 \$ 75 \$ 110,100 \$ 1,700 \$ 75 \$ 110,100 \$ 1,700 \$ 75 Parcel Total: \$ 187 \$ 171,100 \$ 2,400 \$ 122 Parcel Total: \$ 295
Minimum Acresses	LAND VALUATIO	LAST REVALUATION: 2019 Site: AVED AGE Driveway: DAVED Read: DAVED
STOWN CENTER Minimum Acreage: Units Base	Minimum Frontage: 200 NC Adj Site Road DWay Topography Cond 0 E 100 100 100 100 100 LEVEL 100	Site: AVERAGE Driveway: PAVED Road: PAVED 1 R Tax Value Notes 0 N 122,400 122,400



OWNER INFORMATION						
PIZZURRO, ANTHONY M. Date	Book	Page Type	Price Grantor			
			310,000 PERRY, STEPHANIE	PERRY, STEPHANIE		
33 DEPOT ROAD 12/0 04/2	3348 2410		MADEJ; 79,600 KING,FR	MADEJ,EUGENE/SHIRLEY 79,600 KING,FRANK/SHERRY		Page 20
EAST KINGSTON, NH 03827						
LISTING HISTORY			NOTES			
07/07/17 JBVE GRY 01/30/17 INSP MARKED FOR INSPECTION ACC 11/21/11 JBCL CON	Y,TWIN HILL FA CESS,USED FOR MPLT,11/05=SM	RM ANTIQ,BI STO,REAR DI TERMITE DAI	GRY,TWIN HILL FARM ANTIQ,BRK/STN FDTNAVG INT,BMG=NO ACCESS,USED FOR STO,REAR DEK POOR COND; 2003=NEW ROOF,3/05 COMPLT,11/05=SM TERMITE DAMG; 11/11 BMU FNDTN STONE, SOME	GRY,TWIN HILL FARM ANTIQ,BRK/STN FDTNAVG INT,BMG=NO ACCESS,USED FOR STO,REAR DEK POOR COND; 2003=NEW ROOF,3/05=UC COMPLT,11/05=SM TERMITE DAMG; 11/11 BMU FNDTN STONE, SOME		
CRVM INSP MARKED FOR INSPECTION KMCL KMPR CMHC	LEAKS; HSF, ATF LO LEAN-TO;	OW QUAL & 1	LEAKS; HSF, ATF LOW QUAL & VY OD; 07/17 NOH & POSTED = EST; EST LEAN-TO;	POSTED = EST; EST		
EXTRA	EXTRA FEATURES VALUATION	LUATION			MUNICIPAL	MUNICIPAL SOFTWARE BY AVITAR
Feature Type Units Lngth x Wi FIREPLACE 1-STAND 2 LEAN-TO 240 12 x 20	Lngth x Width Size Adj 100 12 x 20 127	Rate Co 3,000.00 4.00	Cond Market Value Notes 50 3,000 NON1 90 1,097 EST	Value Notes 3,000 NON FUNC 1,097 EST	EAST KINO	EAST KINGSTON ASSESSING OFFICE
					Year Building 2017 \$ 232,300 2018 \$ 232,300 2019 \$ 142,800	PARCEL TOTAL TAXABLE VALUE Building Features Land \$ 232,300 \$ 4,100 \$ 119,900 Parcel Total: \$ 356,300 \$ 232,300 \$ 4,100 \$ 119,900 Parcel Total: \$ 356,300 \$ 142,800 \$ 4,100 \$ 156,900 Parcel Total: \$ 303,800
	LAND VALUATION	ION			LAST R	LAST REVALUATION: 2019
Zone: Z5TOWN CENTER Minimum Acreage: 2.00 N	Minimum Frontage:	ge: 200			Site: AVERAGE I	Site: AVERAGE Driveway: PAVED Road: PAVED
Units Base Rate	NC Adj Site	Road	DWay Topography	Cond Ad Valorem S	SPI R Tax Value Notes	otes
2.000 ac 164,000 0.900 ac x 2,500 2.900 ac	100	100	0 95 MILD 95 MILD	155,800 1,100 156,900		WET

OPF DEK 13	6Z	7 18 SN FFFF SN	STO	24	N STO N BMG N	ΦΕΚ		Date Permit ID Permit Type		PIZZURRO, ANTHONY M. PIZZURRO, RACHEL L. 33 DEPOT ROAD EAST KINGSTON, NH 03827	PICTURE OWNER	Map: 000009 Lot: 000003 Sub: 000008 Card: 1 of 1
								Notes		District Percentage	TAXABLE DISTRICTS	33 DEPOT ROAD
Building Value:	Market Cost New: Year Built: Condition For Age: Physical: Functional: Economic: Temporary: Total Depreciation:	2019 BASE YEAR BUILDING VALUATION	HSU 1/2 STRY UNFIN GLA: 4,026		S B	BUILDING SUB AREA DETAILS ID Description Area Adj	Size Adj: 0.8055	A/C: No Quality: A3 AVG+30 Com. Wall:		2.50 STORY CO GABLE OR HI CEDAR/REDW PLASTERED/N HARDWOOD/I	BUILDING DETAILS	EAST KINGSTON
\$ 142,800	\$ 420,062 1750 POOR 66 % 66 %	DING VALUATION	9,080 4,747	0.05 0.10 0.15 0.25	0.10 0.25 0.20 1.00	AREA DETAILS Area Adj. Effect.	Base Rate: RAN 88.00 Bldg. Rate: 1.0056 Sq. Foot Cost: \$88.49	Fireplaces: Generators:	2.5 Fixtures: 8	ASPHALT ALL BOARD NE/SOFT WD	DETAILS	Printed: 09/25/2019

Map: 000009 Lot: 000007 Sub: OWNER INFORMATION EDMONDS, DARREN MATTHEW	Date Book Page Type Price Grantor SALES HISTORY OS 2242 OT SSS 200 TAYLOR CRAIG M	EAST KINGSTON Printed: 09/25/2019 PICTURE
40 MAPLEVALE ROAD	07/01/2014 5541 2803 QI 476,200 NESVOLD, JAY A 04/30/2007 4792 2191 QI 410,000 MAPLEVALE BLDRS 10/30/2006 4726 1316 Q V 145,000 RESIDENCES @ MPLVL	Page 269
EAST KINGSTON, NH 03827	NOTES	
JBVM INSP CRVM		
08/12/11 INSP MARKED FOR INSPECTION 05/18/07 CMPM 05/19/06 CM	RECORDED:BK4747,PG1153,04/26/07=OC CERT; TAN;06/17 INFO AT DOOR; DNVI HO BUSY; PU SHED; FIX BMG SHAPE; MEAS EST;	
	EXTRA FEATURES VALUATION	MUNICIPAL SOFTWARE BY AVITAR
Feature Type Units L FIREPLACE 1-STAND 1 SHED-WOOD 252	Lngth x Width Size Adj Rate Cond Market Value Notes 100 3,000.00 100 3,000 GAS 14 x 18 123 10.00 100 3,100 6,100 6,100 3,100 3,100 3,100	EAST KINGSTON ASSESSING OFFICE
		Year Building Features Land 2017 \$ 266,600 \$ 5,200 \$ 149,600 Parcel Total: \$ 421,400 2018 \$ 266,600 \$ 5,200 \$ 149,600 Parcel Total: \$ 421,400 Parcel Total: \$ 421,400 Parcel Total: \$ 421,400 Parcel Total: \$ 522,900
	LAND VALUATION	LAST REVALUATION: 2019
ES Minimum Acreage: 2.00	tage: 200	VERY
Units 2.000 ac 0.300 ac 2.300 ac	Site Road DWay Topography Cond Ad Valorem 110 100 100 95 MILD 95 195,400 95 MILD 100 700 196,100	SPI R Tax Value Notes 0 N 195,400 FIRE POND ESMT 0 N 700 IRRIGATION 196,100



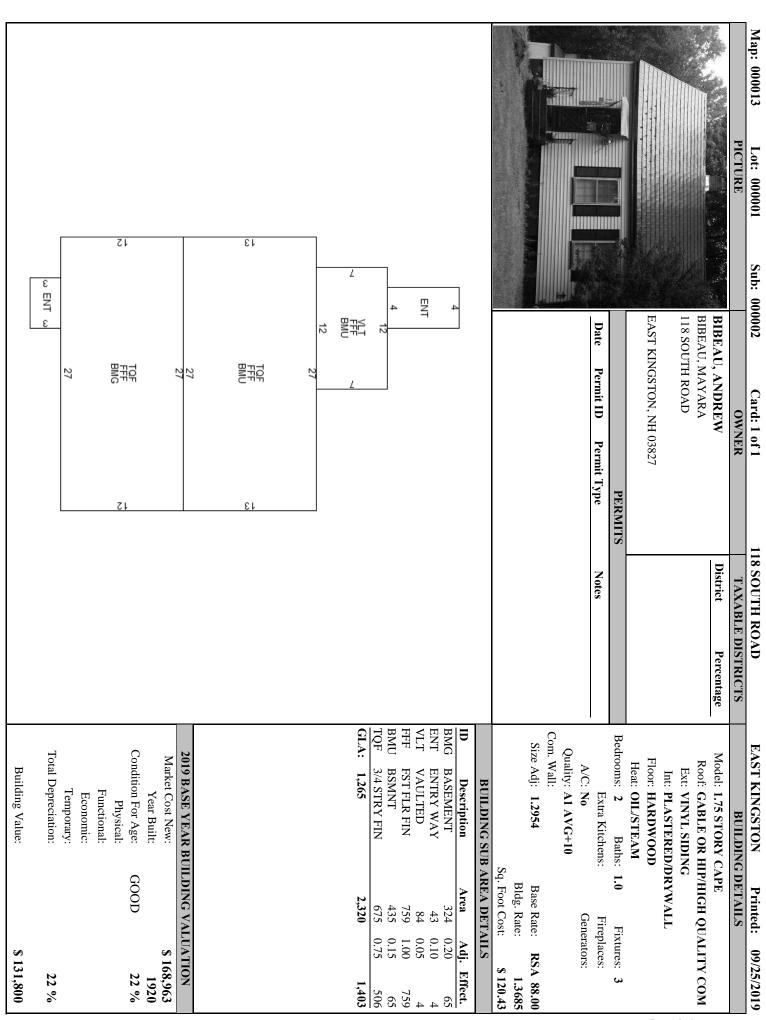
OWNER INFORMATION	0000002 Card: 1 01 1	ALES HI	PICTURE PICTURE
LYONS, KIMBERLY	Date Book Page Type	Price Grantor	
	3/2018 5964 2677 3/2018 5960 899	49	
PO BOX 311	5627 0208		
EAST KINGSTON, NH 03827-0311	02/28/2008 4890 2480 UV38	OSGOOD, DEBORAH A, TRU OSGOOD, DEBORAH	
LISTING HISTORY		NOTES	
04/01/19 RWPM 08/31/16 JBVM	GREEN,4/05-PLAN D32575,FIRE SHAPE; PU LT; 4/19; PU BARN;	GREEN,4/05-PLAN D32575,FIRE POND; PLAN#D35324; 8/16 NOH; FIX PAT SHAPE; PU LT; 4/19; PU BARN;	
05/20/10 BHVM 05/06/10 INSP MARKED FOR INSPECTION 11/16/07 KMVM 12/01/06 CMSL 08/21/02 IDRI			
EX	 		MUNICIPAL SOFTWARE BY AVITAR
Feature Type Units Ln	Lngth x Width Size Adj Rate	Cond Market Value Notes	EAST KINGSTON ASSESSING
I-STAND 1	3,00		OFFICE
EQUIPMENT	120	1,915	
BARN-ISTRY 816	34 x 24 80 18.00	100 11,750	Vear Building Features
		18,000	\$ 253,700 I \$ 253,700 I \$ 253,700 I
	LAND VALUATION		LAST REVALUATION: 2019
Zone: Z1RES Minimum Acreage: 2.00 Minimu	Minimum Frontage: 200		Site: VERY GOOD Driveway: PAVED Road: PAVED
Units	Adj Site Road	DWay Topography Cond Ad Valore	Ad Valorem SPI R Tax Value Notes
0.540 ac PINE 3.500 ac HARDWD 1.042 ac 5.082 ac	136,640 E 100 110 100 x 2,500 X 100 x 2,500 X 100	100 LEVEL 100 1 95 MILD 100 95 MILD 100	100 N

	or EFF or the second se	εε 12 3 9					Map: 000011 Lot: 000001 Sub: 0
24	OPF t 24 N HSF N GAR N	PAT PAT PAT S	A Carlo		Date Permit ID Permit Type 12/07/18 65120718 NEW BUILDING 05/09/06 11050906 NEW BUILDING	PO BOX 311 EAST KINGSTON, NH 03827-0311	000002 Card: 1 of 1 16
					Notes CONSTRUCT 24 X 34 BARN NEW SINGLE FAMILY RESI	ال	162 HAVERHILL ROAD TAXABLE DISTRICTS
Building Value:	Market Cost New: Year Built: Condition For Age: Physical: Functional: Economic: Temporary: Total Depreciation:	BMU BSMNT 1226 1.00 EPU COVERED BSMNT 40 0.35 HSF 1/2 STRY FIN 528 0.50 GAR GARAGE ATTCHD 528 0.45 OPF OPEN PORCH 48 0.25 CTH CATHEDRAL 96 0.10 PAT PATIO 447 0.10 GLA: 2,552 5,191 3		Com. Wall: Size Adj: 0.9196 Sq.	Bedrooms: 3 Baths: 3.0 Extra Kitchens: A/C: Yes 100.00 % Quality: A4 EXC	2.00 GA VID DR CA	EAST KINGSTON Printed BUILDING DETAILS
\$ 321,200	\$349,141 2006 GOOD 8 % 8 %	1226 1.00 1228 1216 0.15 182 40 0.35 14 528 0.50 264 528 0.45 238 48 0.25 12 96 0.10 10 447 0.10 45 5,191 3,053	. Ef	Base Rate: RSA 88.00 Bldg. Rate: 1.2995 Sq. Foot Cost: \$114.36	.0 Fixtures: 11 Fireplaces: Generators:		Printed: 09/25/2019 ETAILS

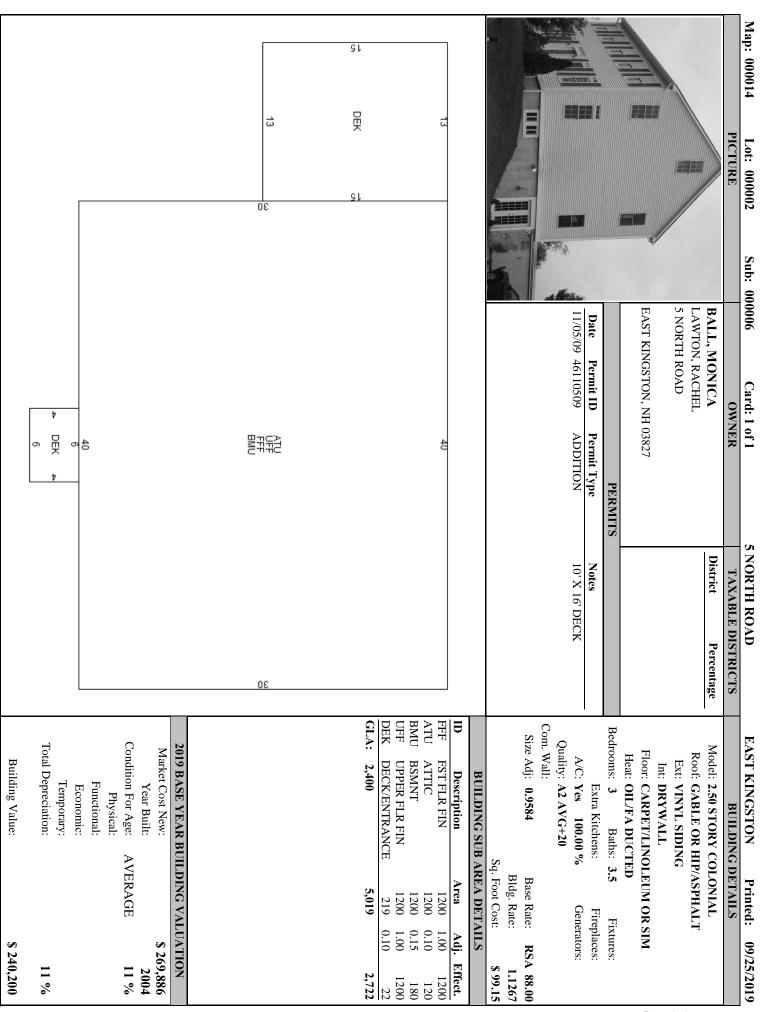
Zone: ZIRES Minimum Acreage: 2.00 Minimum Frontage: 200		FIREPLACE 1-STAND 1 100		EXTRA FEAT	04/01/19 RWPR 02/22/18 JBPM 06/02/16 JBVM 06/02/10 BHVM 05/06/10 INSP MARKED FOR INSPECTION 03/17/09 BHAL 03/19/05 KMAL 03/09/05 KMAL SIZE; CK ''	LISTING HISTORY	ALLEN, JONATHAN M. Date 03/07/2019 11/30/2017 76 BURNT SWAMP ROAD 05/22/2017 11/16/2009 EAST KINGSTON, NH 03827	OWNER INFORMATION	Map: 000011 Lot: 000002 Sub: 000005
Site Road DWay Topography Cond Ad Valorem SPI R	LAND VALUATION	3,000.00 100	Rate	EXTRA FEATURES VALUATION	TAN; 2/25/19 OCC CERT; APPRV. CONST. ECA2019021901 02/19/19; APPRV. OPER ECA2019021901 02/18; NOH, PU HSE, INT INFO & SIDING EST; 04/18; NOH, EXT WEATHER TIGHT; EST SOME ROUGH PLUMB AND HEAT; LACKS GAR DOORS; CK'19; 04/19; EST INT &EXT NOW COMPLETE, PU A/C, REMOVE UC; 06/19; PER MLS 4 BED, 3 BATH; CUSTOM WD/QUARTZ KIT W/ISL, CUSTOM TILE SHOWER IN MASTER, TRAY CEIL IN 1 BED, EST RBF SIZE; CK '20 FOR DEK ON REAR OF HSE;	NOTES	Book Page Type Price Grantor 9 5984 1832 Q I 456,600 MOREAU JR., JOHN E. 7 5875 0594 U I 31 MOREAU JR., JOHN E. 7 5820 1490 U I 44 119,067 GEMELLI, REBECCA 9 5066 2348 U I 38 MANSFIELD, DANIEL C 8 3343 0195 U I 38 MANSFIELD, CHESTER/SAND	DALES III	Card: 1 of 1 76 BURNT SWAMP ROAD
Site: AVERAGE Driveway: PAVED Road: PAVED PI R Tax Value Notes 0 N 162,000 162,000	LAST REVALUATION: 2019	### PARCEL TOTAL TAXABLE VALUE PARCEL TOTAL TAXABLE VALUE	EAST VINCSTON ASSESSING	MUNICIPAL SOFTWARE BY AVITAR			Page 273	IICIONE	EAST KINGSTON & Printed: 09/25/2019

	ο OPF σ 28	28 70 70 70 70 70 70 70 70 70 70 70 70 70	28 28 WHF ~	t UFF RBF ₹ ₹ 24	28 24	ALLEN, JONATHAN M. ALLEN, JONATHAN M. 76 BURNT SWAMP ROAD EAST KINGSTON, NH 03827 Date Permit ID Permit Type Notes 10/23/17 05102317 NEW BUILDING NEW H	JUUZ Sub: JUUJUS Card: Lot 1 /6 BUKN
		56		01		TAXABLE DISTRICTS strict Percentage lotes IEW HOME	A WINT MOYD
Building Value:	Functional: Economic: Temporary: Total Depreciation:	2019 BASE YEAR BUILDING VALUATION Market Cost New: \$ 255,0 Year Built: 20 Condition For Age: AVERAGE 1		OPF OPEN PORCH VLT VAULTED RBU RAISED BSMNT UFF UPPER FLR FIN RBF RAISED BSMNT GLA: 1,648		Model: 1 STORY RANCH Roof: GABLE OR HIP/ASPHALT Ext: VINYL SIDING Int: DRYWALL Floor: CARPET/HARDWOOD Heat: OIL/HOT WATER Bedrooms: 4 Baths: 3.0 Fiv Extra Kitchens: Firely A/C: Yes 100.00 % Gene Quality: A2 AVG+20 Com. Wall: Size Adj: 1.0346 Base Rate: Bldg. Rate: Sq. Foot Cost: RIIILDING SUR AREA DETA	EAST MINOSTON
\$ 252,500	1 %	### STATES 1 %		624 0.20 125 168 0.25 42 392 0.05 20 408 0.25 102 392 1.00 392 616 0.50 308 3,856 2,245	. Eff	EDETAILS NCH IP/ASPHALT G RDWOOD TER 3.0 Fixtures: 10 Fireplaces: Generators: 1.2912 Sq. Foot Cost: \$113.62	DETAIL 0

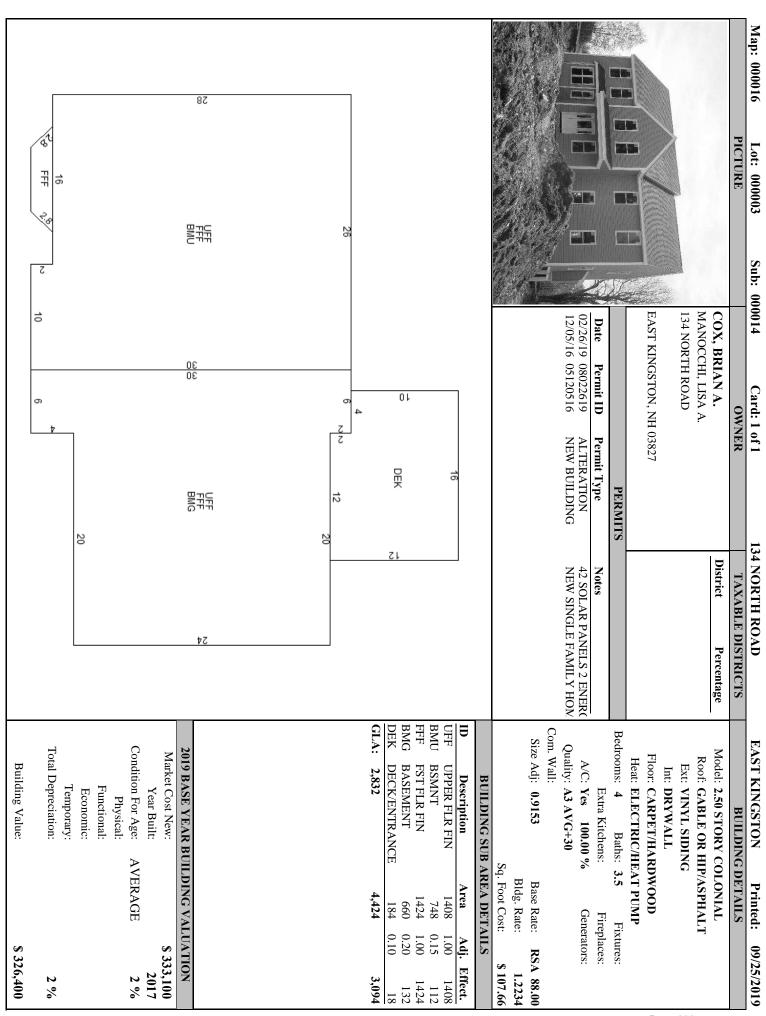
Map: 000013 Lot: 000001 Sub:	000002 Card: 1 of 1 118 SOUTH ROAD	EAST KINGSTON Printed: 09/25/2019
BIBEAU, ANDREW	Date Book Page Type Price Grantor	
BIBEAU, MAYARA	5993 1823 QI 5714 1910 QI	75
118 SOUTH ROAD	4805 2616 UI55	ge 27
EAST KINGSTON, NH 03827	04/1//200/ 4/88 1361 U138 40 GILSTRAP, URSULA 04/30/2003 4016 0264 U138 GILSTRAP, URSULA	Pa
LISTING HISTORY	NOTES	
	TAN; NO CLOSETS=BDRMS,BSMT-CB,FLR=CEMENT;DORM ON REAR; PLAN D25059,05/07=CORRECTIVE DEED; 8/10 STEEL SHINGLES; BMU DAMP/LOW HDRM; STN FNDTN; YB EST; GAR DOOR ONLY 8' WIDE; ALUM STORM	
05/06/10 BHVM 05/06/10 INSP MARKED FOR INSPECTION 09/25/06 DSVM 09/20/06 MAIL 08/22/02 TMRM	WINDOWS; 9/16 BTH DATED; KIT=PAINTED PINE CABS & FORMICA TOPS; HSE 1950'S-1960'S ERA; BMU/BMG LOW POSTED;	
EX	EXTRA FEATURES VALUATION	MUNICIPAL SOFTWARE BY AVITAR
Units	Rate Cond Market	EAST KINGSTON ASSESSING
SHED-WOOD 391	$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	OFFICE
		Year Building Features Land 2017 \$ 94,400 \$ 5,800 \$ 138,100 Parcel Total: \$ 238,300 2018 \$ 94,400 \$ 5,800 \$ 138,100 Parcel Total: \$ 238,300 Parcel Total: \$ 238,300 Parcel Total: \$ 238,300 Parcel Total: \$ 238,300
	LAND VALUATION	LAST REVALUATION: 2019
Zone: Z1RES Minimum Acreage: 2.00 Minimu	Minimum Frontage: 200	Site: AVERAGE Driveway: PAVED Road: PAVED
nits 000 ac 250 ac	Site Road DWay Topography Cond Ad Valorem 100 100 100 100 LEVEL 100 180,400 100 100 LEVEL 100 600	SPI R Tax Value Notes 0 N 180,400 0 N 600
2.250 ac	181,000	181,



1.300 ac 1.300 ac	Zone: Z1RES Minimum Acreage: 2.00 Min Land Type Units Base		GARAGE-1 STY 4,000	Гуре		06/26/17 JBVM 01/30/17 INSP MARKED FOR INSPECTION 09/01/11 CRVM 08/12/11 INSP MARKED FOR INSPECTION 03/25/10 BHPM PU PATIO/DEK 01/19/06 KMPM 04/19/05 KMPL 09/09/02 VMRL	LISTING HISTORY	BALL, MONICA LAWTON, RACHEL 5 NORTH ROAD EAST KINGSTON, NH 03827	OWNER THE ORMATION	Map: 000014 Lot: 000002 St
100 100 100 100 95 MILD 100	Si Minimum Frontage: 200 Si Base Rate NC Adj Site Road DWay Topography Cond Ad Valorem SPI R	LAND VALUATION	100 x 50 63 3.25 50 5,119 EST 40 x 100 64 30.00 50 38,400 43,500	Lngth x Width Size Adj Rate Cond Market	EXTRA FEATURES VALUATION	TAN,COND FAIR,ZBA APPROVED 1999 TO AMUNDSEN,REPAIR SHOP PRINTING PRESS,12X10 OFFICE AREA;09/2004 SEPTIC CONSTUCT CA2004065641,12/04 OPERATE,OC CERT 1222044,05=NEW HM;06/17 NOH; FIX NOF COVER; PU SIDING; AVG=VERTICAL PINE; GAR OVERSIZED FOR HOME;	NOTES	Date Book Page Type Price Grantor 04/25/2019 5994 2953 Q I 415,000 AMUNDSEN, STEVEN R 05/29/2014 5533 2226 U I 44 AMUNDSEN, STEVEN R 09/17/2004 4363 2130 U I 38 AMUNDSEN PRINTERS 10/21/1999 3431 2358 Q I 115,000 LAPHAM, DENNIS/JOELLA 07/14/1977 2288 0430 Q I 40 BEAN, MARSHALL/ELAINE		Sub: 000006 Card: 1 of 1 5 NORTH ROAD
	Site: AVERAGE Driveway: PAVED Road: PAVED SPI R Tax Value Notes	LAST REVALUATION: 2019	OFFICE PARCEL TOTAL TAXABLE VALUE Year Building Features Land 2017 \$ 290,700 \$ 5,800 \$ 117,100 Parcel Total: \$ 413,600 2018 \$ 290,700 \$ 5,800 \$ 117,100 Parcel Total: \$ 413,600 Parcel Total: \$ 413,600 Parcel Total: \$ 438,500	- EAST KINGSTON ASSESSING	MUNICIPAL SOFTWARE BY AVITAR	*		Page 277	TICIONE	EAST KINGSTON Printed: 09/25/2019



Map: 000016 Lot: 000003 Sub:	000014 Card: 1 of 1	EAST KINGSTON & Printed: 09/25/2019
OWNER INFORMATION	Date Rook Page Type Price Granter	PCTURE
MANOCCHI, LISA A.	3/2018 5968 811 QI 55	79
134 NORTH ROAD	5752 0049 QV 135,000 5725 2234 UV44	Page 2
EAST KINGSTON, NH 03827		
LISTING HISTORY	NOTES	
04/02/19 RWPM 02/21/18 JBPR 05/04/17 JBVM 02/03/17 JBPR 01/30/17 INSP MARKED FOR INSPECTION 07/06/16 CRSR	PLAN#39502; APPRV. CONSTR. ECA2016100724 10/7/16; 02/17; SITE EXCAVATED;' 05/17; NOH; EST HSE INT, EST HSE CAPPED FNDTN ONLY 04/01; CK'18; 2/18; NOH; HSE OPEN STUD W/ROUGH PLUMB & ELEC; NO GAR DOORS OTHERWISE WEATHER TIGHT; LITTLE CHANGE SINCE 5/17; CK '19; 12/12/18 OCCUPANCY CERT; 4/19 EST HSE COMP; PU DEK&FPL CK20 FOR SITE WORK & SOLAR;	
E	EXTRA FEATURES VALUATION	MUNICIPAL SOFTWARE BY AVITAR
Feature Type Units Lr FIREPLACE 1-STAND 1	Units Lngth x Width Size Adj Rate Cond Market Value Notes 1 100 3,000.00 100 3,000 GAS 3,000 3,0	EAST KINGSTON ASSESSING OFFICE
		PARCEL TOTAL TAXABLE VALUE Year Building Features Land 2017 \$ 33,200 \$ 0 \$ 75,000 Parcel Total: \$ 108,200 2018 \$ 140,500 \$ 0 \$ 75,000 Parcel Total: \$ 215,500 Parcel Total: \$ 215,500 Parcel Total: \$ 477,600
	LAND VALUATION	LAST REVALUATION: 2019
Zone: Z1RES Minimum Acreage: 2.00 Minimum	Minimum Frontage: 200	Site: AVERAGE Driveway: PAVED Road: PAVED
ype Units	Site Road DWay Topography Cond Ad Valorem	
2.000 ac 0.839 ac 2.839 ac	100 100 100 100 95 MILD 95 148,000 100 95 MILD 10 200 148,200	



MAS P. TRUSTEE Date Book Page Type 11/28/2018 5964 912 Q1 455,000 LANG, JENNIFER 07/24/2015 5638 2801 Q1 395,000 PILLSBURY, NEAL A 07/24/2015 5638 2801 Q1 395,000 PILLSBURY, NEAL A 07/26/1979 2332 1199 Q1 81,000 SMITH,EDWARD/NANCY N. NH 03827 MARKED FOR INSPECTION P. MARKED FOR INSPECTION R. MARKED FOR INSPECTION Units Lingth x Width Size Adj Rate Cond Market Value Notes 1 1 100 3,000.00 100 3,000 TAND 1 1 100 3,000.00 100 3,000 LAND VALUATION LAND VAL	R Tax Value Notes N 196,300 N 700 197,000	Site Road DWay Topography Cond Ad Valorem SPI R 105 100 100 95 MILD 100 196,300 0 N 95 MILD 100 700 0 N 197,000	Land Type
Date Book Page Type Price Grantor	LAST REVALUATION: 2019 Site: GOOD Drivewer: DAVED Bood: DAVED	JUATION	Minimum Accesses 200 Minimum Er
Date Book Page Type Price Grantor	## OFFICE PARCEL TOTAL TAXABLE VALUE	3,000.00 100 3,000 3,000	FIREPLACE 1-STAND
Date Book Page Type Price Grantor	EAST KINGSTON ASSESSING	Rate Cond	
MAS P. TRUSTEE Date Book Page Type Price Grantor D., TRUSTEE 1/128/2018 5964 912 Q1 455,000 LANG, JENNIFER 07/24/2015 5638 2801 Q1 395,000 PILLSBURY, NEAL A 07/24/2015 5638 2801 Q1 395,000 PILLSBURY, NEAL A 02/16/1979 2332 1199 Q1 81,000 SMITH,EDWARD/NANCY N, NH 03827 NOTES M NOTES M NOTES P MARKED FOR INSPECTION VERY CLOSE TO BEING FFF=VERY HIGH QUALITY; 10/8 NO SHOW; 2/13 NOH; EST EPF NOW HEATED=FFF; 11/18; HDWD FLRS @ CTH ROOM; GARRISON; P MARKED FOR INSPECTION GARRISON;	MUNICIPAL SOFTWARE BY AVITAR	ES VALUATION	EXTRA FEATURI
DMAS P. TRUSTEE Date Book Page 1/28/2018 5964 912 Q1 455,000 LANG, JENNIFER 07/24/2015 5638 2801 Q1 395,000 PILLSBURY, NEAL A 02/16/1979 2332 1199 Q1 81,000 SMITH,EDWARD/NANCY VREVOCABLE TRUST O2/16/1979 2332 1199 Q1 81,000 SMITH,EDWARD/NANCY		APE GOOD; INT GD; SOME ROOF LEAKS IN 13X24 FFF; 8/8; EPF TO BEING FFF=VERY HIGH QUALITY; 10/8 NO SHOW; 2/13 NOW HEATED=FFF; 11/18; HDWD FLRS @ CTH ROOM;	MARKED FOR INSPECTION MARKED FOR INSPECTION
DMAS P. TRUSTEE Date Book Page 1/128/2018 5964 912 Q1 455,000 LANG, JENNIFER 07/24/2015 5638 2801 Q1 395,000 PILLSBURY, NEAL A 02/16/1979 2332 1199 Q1 81,000 SMITH,EDWARD/NANCY Price Grantor Price Grantor Y REVOCABLE TRUST 02/16/1979 2332 1199 Q1 81,000 SMITH,EDWARD/NANCY 395,000 PILLSBURY, NEAL A 81,000 SMITH,EDWARD/NANCY		NOTES	LISTING HISTORY
Date Book Page Type Price Grantor 11/28/2018 5964 912 Q1 455,000 LANG, JENNIFER 07/24/2015 5638 2801 Q1 395,000 PILLSBURY, NEAL A 02/16/1979 2332 1199 Q1 81,000 SMITH,EDWARD/NANCY	Pag		94 GILES ROAD EAST KINGSTON, NH 03827
Date Book Page Type Price Grantor 11/28/2018 5964 912 O1 455 000 I ANG TENNITEER	ne 281	2801 QI 3	
SALES HISTORY		Page Type	2/2018
CALEGIIIC TODA	PICTURE	SALES HISTORY	OWNER INFORMATION

	UFF → UFF ENT	97 PFF FFF BMU	24 36	24 E FFF BMU			Map: 000017
	UFF -	98 Z1 SLB FFFH 12	th ENT th		Date Permit ID Permit Type	CRONIN, THOMAS P. TRUSTEE CRONIN, AINE O., TRUSTEE CRONIN FAMILY REVOCABLE TRUST 94 GILES ROAD EAST KINGSTON, NH 03827 PERMITS	Sub: 000003
	24	GAR ₱₹	24		Notes	D _i	94 GILES ROAD TAXABLE DISTRICTS
Building Value:	Year Built: Condition For Age: GOOD Physical: Functional: Economic: Temporary: Total Depreciation:	2019 BASE YEAR BUILDING VALUATION Market Cost New: \$ 277,5	ENTRY WAY : 2,424	BUILDING SUB AREA DETAILS ID Description Area Adj FFF FST FLR FIN 1452 1.00 BMU BSMNT 1248 0.15 ATU ATTIC 936 0.10 UFF UPPER FLR FIN 972 1.00 CTH CATHEDRAL 204 0.10 SLB SLAB 204 0.00 GAR GARAGE ATTCHD 576 0.45	Extra Kitchens: No A2 AVG+20 0.9264 Sq.	Model: 2.50 STORY GARRISON Roof: GABLE OR HIP/ASPHALT Ext: VINYL SIDING Int: DRYWALL Floor: CARPET/HARDWOOD Heat: OIL/HOT WATER Bedrooms: 3 Baths: 2.5 Fir	EAST KINGSTON Printed BUILDING DETAILS
\$ 239,100	1976 OD 14 % 14 %	NG VALUATION \$ 277,977	0.10		Fireplaces: Generators: Generators: Base Rate: RSA 88.00 Bldg. Rate: 1.0568 Sq. Foot Cost: \$ 93.00	ISON SPHALT DOD Fixtures:	Printed: 09/25/2019 ETAILS

2.810 ac	Minimum Frontage: 200 Base Rate NC Adj Site Road DWay 164,000 G 120 100 100 95 x 2,500 X 100	LAND VALUATION	POOL-INGRND-GUNITE 648 648 648 648 648 648 648 64	Units Lngth x Width Size Adj Rate Cond	EXTRA FEATURES VALUATION	11/30/18 JQVM 02/20/18 INSP MARKED FOR INSPECTION 02/02/17 JBPR 04/02/15 CRPR 10/17/13 JBVM 02/11/13 JBVE 03/27/09 BHPR 02/07/08 CRPM 11/30/18 JQVM 02/07/08 CRPM OZONSTR. CA2013113101 6/4/13; APPRV. OPERATION CA2013113101 06/13/13; 10/13 NOH; EST GAR HAS TQF; WOB; NO AC; EXT WELL MAINT; SEPTIC REPLACED AT TIME OF SALE; 4/15 PU POOL; 2/17 NO SOLAR BEING ADDED; 11/18; APPRS RBF PER CARPET/CURTAIN; PU NEW EPF & NC EST ONLY 50% COOLING; PU 2 PATIOS(1 FOR H.TUB)=H.TUB NV;	Date Book Page Type 06/18/2019 6009 0446 Q1 06/28/2013 5455 0151 Q1 12/19/2006 4746 0855 Q V	SALES HI
170,100	Cond Ad Valoren NG 100 168,300 NG 100 1,800		18,176 694 SLAB/4TUB 2,434 CONC @ POOL 48,500	Market Value Notes		T;03/09 DORMER ON REAR OF; 2/13 NOH & POSTED=EST; APPR. PERATION CA2013113101 06/13/13; AC; EXT WELL MAINT; SEPTIC OL; 2/17 NO SOLAR BEING ADDED; PU NEW EPF & NC EST ONLY 50% TUB NV;	Price Grantor 425,000 GILMARTIN, TRACY 305,000 MURPHY, SHAWN M 140,000 LISTER,MARCIE	ORY
170,100	RAC	LAST REVALUATION: 2019	### PARCEL TOTAL TAXABLE VALUE Year	EAST KINGSTON ASSESSING	MUNICIPAL SOFTWARE BY AVITAR		Page 283	PICTURE

2.3	11 23 23 23 27 29 29 29 29 29 29 29 29 29 29 29 29 29		OZ REFERENCE OZ OZ OZ OZ OZ	4 977	DEK 4 16 16 16 17 17 17 17 17 17 17 17 17 17 17 17 17	Date Permit ID Permit Type	BEAL III, ROBERT E BEAL, JULIE A 21 JOSLIN ROAD EXETER, NH 03833	Map: 000017 Lot: 000001 Sub: 000025 Card: 1 of 1 PICTURE OWNER
		6	BRFYLT OX	6		Notes INSTALL 27 ROOFTOP SOL 12 X 15-9 3 SEASON PORCH INGROUND POOL CONSTRUCT A SINGLE FAI	District Percentage	21 JOSLIN ROAD TAXABLE DISTRICTS
Building Value:	Functional: Economic: Temporary: Total Depreciation:	Market Cost New: Year Built: Condition For Age: Physical:	2019 BASE YEAR BUILDING VALUATION	GLA: 1,491		A/t A/t Qualit Com. Wa Size Ac	2.00 GA CE DR CA	EAST KINGSTON Printed BUILDING DETAILS
\$ 225,000	&	\$ 244,514 2007 GOOD 8 %	LDING VALUATION	3,421 1,973	. Effe	2.5 Fixtures: Fireplaces: Generators: Base Rate: RSA 88.00 Bldg. Rate: 1.4083 Sq. Foot Cost: \$ 123.93		Printed: 09/25/2019 DETAILS

SECTION 9

C. FINAL VALUATION TABLES

Land Pricing Zones

	Zone 01				
Description:	Z1RES	\$ 80,000 @ 0.010 ac			
Lot Size:	2.00	\$ 100,000 @ 0.100 ac \$ 122,000 @ 0.250 ac			
Frontage:	200	\$ 122,000 @ 0.250 ac \$ 132,000 @ 0.500 ac			
Lot Price:	\$ 164,000	\$ 161,000 @ 0.750 ac			
Excess Acreage:	\$ 2,500	\$ 162,500 @ 1.000 ac \$ 164,000 @ 2.000 ac			
Excess Frontage:	\$ 140	\$ 164,000 @ 2.000 ac			
Water Frontage:	\$ 74,000	\$ 164,000 @ 2.000 ac			
View:	\$ 10,000				

	Zone 02				
Description: Lot Size: Frontage: Lot Price: Excess Acreage: Excess Frontage:	Z2MF 3.00 300 \$ 166,500 \$ 2,500 \$ 140	\$ 80,000 @ 0.010 ac \$ 100,000 @ 0.100 ac \$ 122,000 @ 0.250 ac \$ 132,000 @ 0.500 ac \$ 161,000 @ 0.750 ac \$ 162,500 @ 1.000 ac \$ 164,000 @ 2.000 ac \$ 166,500 @ 3,000 ac			
Water Frontage: View:	\$ 74,000 \$ 10,000	\$ 166,500 @ 3.000 ac			

	Zone 03				
Description:	Z3COM	\$ 80,000 @ 0.010 ac			
Lot Size:	2.00	\$ 100,000 @ 0.100 ac \$ 122,000 @ 0.250 ac			
Frontage:	200	\$ 122,000 @ 0.250 ac \$ 132,000 @ 0.500 ac			
Lot Price:	\$ 164,000	\$ 161,000 @ 0.750 ac			
Excess Acreage:	\$ 2,500	\$ 162,500 @ 1.000 ac			
Excess Frontage:	\$ 140	\$ 164,000 @ 2.000 ac \$ 164,000 @ 2.000 ac			
Water Frontage:	\$ 74,000	\$ 164,000 @ 2.000 ac			
View:	\$ 10,000				

	Zone 04			
Description:	Z4IND	\$ 80,000 @	0.010 ac	
Lot Size:	2.00	\$ 100,000 @	0.100 ac	
E4	200	\$ 122,000 @	0.250 ac	
Frontage:	200	\$ 132,000 @	0.500 ac	
Lot Price:	\$ 164,000	\$ 161,000 @	0.750 ac	
Excess Acreage:	\$ 2,500	\$ 162,500 @	1.000 ac	
Ü		\$ 164,000 @	2.000 ac	
Excess Frontage:	\$ 140	\$ 164,000 @	2.000 ac	
Water Frontage:	\$ 74,000	\$ 164,000 @	2.000 ac	
View:	\$ 10,000			

	Zone 05				
Description:	Z5TOWN CENTER	\$ 80,000 @ 0.010 ac			
Lot Size:	2.00	\$ 100,000 @ 0.100 ac			
Frontage:	200	\$ 122,000 @ 0.250 ac \$ 132,000 @ 0.500 ac			
Lot Price:	\$ 164,000	\$ 161,000 @ 0.750 ac			
Excess Acreage:	\$ 2,500	\$ 162,500 @ 1.000 ac			
Excess Frontage:	\$ 140	\$ 164,000 @ 2.000 ac \$ 164,000 @ 2.000 ac			
Water Frontage:	\$ 74,000	\$ 164,000 @ 2.000 ac			
View:	\$ 10,000				

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

	Site Modifiers			
Code	Description	Factor		
A	AVERAGE	100		
В	BEST	120		
E	EXC	115		
F	FAIR	95		
G	GOOD	105		
Н	N/A	100		
N	NATURAL	100		
P	POOR	90		
U	UND/WDS	82		
UC	UND/CLR	85		
Y	VERY GOOD	110		

	Topography Modifiers	
Code	Description	Factor
L	LEVEL	100
M	MILD	95
MO	MODERATE	85
R	ROLLING	90
S	SEVERE	50
ST	STEEP	75

Road Modifiers			
Code	Description	Factor	
D	DIRT/GRAVEL	95	
K	N/A	100	
P	PAVED	100	

	Driveway Modifiers	
Code	Description	Factor
В	N/A	100
C	CONCRETE	100
D	DIRT/GRAVEL	95
P	PAVED	100
S	STONE	100
U	UNDEVELOPED	90

Current Use Codes			
Code	Description	Min. Value	Max. Value
CUDE	DISCRETNRY	\$ 0.00	\$ 0.00
CUFL	FARM LAND	\$ 25.00	\$ 425.00
CUMH	MNGD HARDWD	\$ 34.00	\$ 52.00
CUMO	MNGD OTHER	\$ 23.00	\$ 34.00
CUMW	MNGD PINE	\$ 71.00	\$ 106.00
CUUH	UNMNGD HARDWD	\$ 57.00	\$ 86.00
CUUL	UNPRODUCTIVE	\$ 23.00	\$ 23.00
CUUO	UNMNGD OTHER	\$ 38.00	\$ 57.00
CUUW	UNMNGD PINE	\$ 118.00	\$ 176.00
CUWL	WETLANDS	\$ 23.00	\$ 23.00

East Kingston

Land Area Size Adjustment Factors

Acres	Adj.	Acres	Adj.	Acres	Adj.	Acres	Adj.	Acres	Adj.
10	100.00	41	84.00	72	69.00	103	53.00	134	38.00
11	99.00	42	84.00	73	68.00	104	53.00	135	37.00
12	99.00	43	83.00	74	68.00	105	52.00	136	37.00
13	98.00	44	83.00	75	67.00	106	52.00	137	36.00
14	98.00	45	82.00	76	67.00	107	51.00	138	36.00
15	97.00	46	82.00	77	66.00	108	51.00	139	35.00
16	97.00	47	81.00	78	66.00	109	50.00	140	35.00
17	96.00	48	81.00	79	65.00	110	50.00	141	34.00
18	96.00	49	80.00	80	65.00	111	49.00	142	34.00
19	95.00	50	80.00	81	64.00	112	49.00	143	33.00
20	95.00	51	79.00	82	64.00	113	48.00	144	33.00
21	94.00	52	79.00	83	63.00	114	48.00	145	32.00
22	94.00	53	78.00	84	63.00	115	47.00	146	32.00
23	93.00	54	78.00	85	62.00	116	47.00	147	31.00
24	93.00	55	77.00	86	62.00	117	46.00	148	31.00
25	92.00	56	77.00	87	61.00	118	46.00	149	30.00
26	92.00	57	76.00	88	61.00	119	45.00	150	30.00
27	91.00	58	76.00	89	60.00	120	45.00		
28	91.00	59	75.00	90	60.00	121	44.00		
29	90.00	60	75.00	91	59.00	122	44.00		
30	90.00	61	74.00	92	59.00	123	43.00		
31	89.00	62	74.00	93	58.00	124	43.00		
32	89.00	63	73.00	94	58.00	125	42.00		
33	88.00	64	73.00	95	57.00	126	42.00		
34	88.00	65	72.00	96	57.00	127	41.00		
35	87.00	66	72.00	97	56.00	128	41.00		
36	87.00	67	71.00	98	56.00	129	40.00		
37	86.00	68	71.00	99	55.00	130	40.00		
38	86.00	69	70.00	100	55.00	131	39.00		
39	85.00	70	70.00	101	54.00	132	39.00		
40	85.00	71	69.00	102	54.00	133	38.00		

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Description	Rate		DPR
120 DEPOT RD	5,000.00		0.0
52/54 BURNT SWAMP	90,000.00		0.0
79-D HISTORIC BARN 79-F FARM STRUCTURE	0.00 0.00		0.0
79-F FARM STRUCTURE BARN-1STRY	18.00		40.0
BARN-1STRY/BSMT	20.00		40.0
BARN-1STRY/LOFT	22.00		40.0
BARN-1STRY/LOFT/BSMT	24.00		40.
BARN-2STRY	26.00	sf	40.
BARN-2STRY/BSMNT	28.00	sf	40.
BARN-2STRY/LOFT	29.00	sf	40.
BARN-2STRY/LOFT/BSMT	30.00		40.
BATH HOUSE	25.00		50.
BB COURT	18,000.00		0.
BOAT DOCKS-COMM	10.00		0.
BOAT HOUSE	30.00		0.
CABIN	30.00		0. 0.
CABIN CAMPER	25.00 40.00		0.
CANOPY	23.00		0.
CARPORT METAL	8.00		50.
CARPORT WOOD	11.00		50.
CLARKRD CLUSTER	25,000.00		0.
COLD STORAGE	50.00		50.
COMM GENERATOR	10,000.00		0.
COMMON LAND	5,000.00		0.
CONCRETE SLAB	5.00		0.
COOPS-POULTRY	10.00	sf	40.
CORNERSTONE CL	120,000.00		0.
COUNTRY HILLS	120,000.00	ea	0.
CRICKET HILL	110,000.00	ea	0.
DECK	7.00	sf	50.
DEPOT MH PARK	25,000.00	ea	0.
DRIVE UP WINDOW	10,000.00	ea	0.
D-UP W/PNEUMATIC	19,000.00	ea	0.
ELEVATOR/FREIGHT	30,000.00		0.
ELEVATOR/PASSENGER	20,000.00		0.
FENCE COMMERCIAL/FT	15.00		75.
FIREPLACE 1-CUST	5,000.00		0.
FIREPLACE 1-STAND	3,000.00		100.
FIREPLACE 2-CUST	8,500.00		0.
FIREPLACE 2-STAND	5,000.00		100.
FIREPLACE 3 CTAND	12,000.00 6,500.00		0. 100.
FIREPLACE 3-STAND FIREPLACE 4-CUST	15,000.00		0.
FIREPLACE 4-CUST FIREPLACE 4-STAND	8,000.00		100.
FIREPLACE 4-STAND FIREPLACE 5-CUST	17,500.00		0.
FIREPLACE 5-STAND	9,500.00		0.
FIREPLACE 5-STAND FIREPLACE 6-CUST	19,000.00		0.
FIREPLACE 6-STAND	11,000.00		0.
FOUNDATION	20.00		60.
GARAGE-1 STY	30.00		60.
GARAGE-1 STY/ATTIC	33.00		60.
GARAGE-1 STY/BSMT	34.00		60.
GARAGE-1.5 STY	34.00		60.
GARAGE-1.5 STY/BSMT	35.00		60.
GARAGE-1.75 STY	35.00	sf	0.
GARAGE-1.75 STY/BSMT	38.00	sf	0.
GARAGE-2 STY	36.00		60.
GARAGE-2 STY/BSMT	39.00		60.
GARAGE-ATTIC/BSMT	35.00		60.
GAZEBO	12.00		0.
GOLF COURSE HOLES	100,000.00		0.
GREENHOUSE-GLASS	24.00		0.
GREENHOUSE-POLY	5.00		40.
HOT TUB	1,500.00		0.
KENNELS	12.00		50.
LEAN-TO	4.00		50.
LIFTS-COMMERCIAL	4,000.00		60.
LIGHTS-PKG LOT/DOUBL	2,700.00		0.
LIGHTS-PKG LOT/QUAD	4,700.00		0.
*	1,700.00	ea	0.
LIGHTS-PKG LOT/SINGL	· ·		
LIGHTS-PKG LOT/SINGL LIGHTS-PKG LOT/TRIPL	3,700.00		0.
LIGHTS-PKG LOT/SINGL LIGHTS-PKG LOT/TRIPL LOAD LEVELER LOADING DOCKS	· ·	ea	0 0 0

Description	Rate	DPR
MAPLEVALE	110,000.00 ea	0.0
PATIO	7.00 sf	50.0
PAVING	3.25 sf	60.0
POLE BARN	8.00 sf	0.0
POOL-ABOVE GROUND	6.00 sf	60.0
POOL-ENCLOSED	30.00 sf	0.0
POOL-INGRND-GUNITE	33.00 sf	60.0
POOL-INGRND-VINYL	28.00 sf	60.0
PORCH	15.00 sf	0.0
PUMP-GAS/OIL-DOUBLE	9,400.00 ea	75.0
PUMP-GAS/OIL-MIXING	8,200.00 ea	75.0
PUMP-GAS/OIL-SINGLE	7,500.00 ea	75.0
RIDING ARENA	18.00 sf	0.0
SAUNA	75.00 sf	50.0
SCALE 40 TON	43,000.00 ea	0.0
SCALE 50 TON	48,700.00 ea	0.0
SCALE 60 TON	55,000.00 ea	0.0
SCALE 70 TON	63,500.00 ea	0.0
SCREENHOUSE	14.00 sf	50.0
SHED-EQUIPMENT	8.00 sf	50.0
SHED-METAL	6.00 sf	60.0
SHED-VINYL	7.00 sf	0.0
SHED-WOOD	10.00 sf	60.0
SHOP-AVE	18.00 sf	60.0
SHOP-EX	25.00 sf	60.0
SHOP-GOOD	21.00 sf	60.0
SILO-BRICK	32.00 sf	0.0
SILO-CONCRETE	27.00 sf	40.0
SILO-STEEL	32.00 sf	40.0
SILO-WOOD	22.00 sf	40.0
SOLAR PANELS	0.00 ea	0.0
SOLAR WATER	0.00 ea	0.0
SPRINKLERED AREA	3.00 sf	0.0
STABLES	21.00 sf	50.0
TANKS-FUEL/WATER	3.00 ea	50.0
TENNIS COURT(S)	18,000.00 ea	50.0
VAULTS	150.00 sf	75.0
WINSLOW WOODS	3,500.00 ea	0.0

East Kingston
Features & Outbuildings Size Adjustment Factors

Area	Adj.	Area	Adj.	Area	Adj.	Area	Adj.	Area	Adj.
	4.00	165	1.57	285	1.16	495	0.92	1,885	0.68
50	3.80	170	1.54	290	1.15	510	0.91	2,135	0.67
55	3.51	175	1.51	295	1.14	525	0.90	2,465	0.66
60	3.27	180	1.49	300	1.13	545	0.89	2,910	0.65
65	3.06	185	1.46	305	1.12	565	0.88	3,560	0.64
70	2.89	190	1.44	315	1.11	585	0.87	4,575	0.63
75	2.73	195	1.42	320	1.10	605	0.86	6,405	0.62
80	2.60	200	1.40	325	1.09	630	0.85	10,670	0.61
85	2.48	205	1.38	330	1.08	655	0.84	32,005	0.60
90	2.38	210	1.36	340	1.07	685	0.83		
95	2.28	215	1.34	345	1.06	715	0.82		
100	2.20	220	1.33	355	1.05	745	0.81		
105	2.12	225	1.31	360	1.04	785	0.80		
110	2.05	230	1.30	370	1.03	825	0.79		
115	1.99	235	1.28	380	1.02	865	0.78		
120	1.93	240	1.27	390	1.01	915	0.77		
125	1.88	245	1.25	400	1.00	970	0.76		
130	1.83	250	1.24	410	0.99	1,035	0.75		
135	1.79	255	1.23	420	0.98	1,105	0.74		
140	1.74	260	1.22	430	0.97	1,190	0.73		
145	1.70	265	1.20	440	0.96	1,285	0.72		
150	1.67	270	1.19	455	0.95	1,395	0.71		
155	1.63	275	1.18	465	0.94	1,525	0.70		
160	1.60	280	1.17	480	0.93	1,685	0.69		

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	Building Base Rate Co	des & Values		
Code	Description	Stand. Dpr.	Rate	SA
CGS	GARAGE/SERVICE SHOP	1.00	38.00	COM
CLC	LODGE/CLUBS	1.00	72.00	RES
COF	OFFICES	1.00	72.00	COM
CRE	RESTAURANT	1.00	85.00	COM
CSA	STORES/APT	1.00	92.00	COM
CWH	SMALL WAREHOUSE	1.00	36.00	COM
ECL	EX CLUB/LODGE	1.00	72.00	RES
ELB	LIBRARY	1.00	90.00	COM
EMD	EX MOBILE HOME DBL	4.00	62.00	RES
EMS	EX MOBILE HOME SIN	5.00	62.00	MFH
ETH	TOWN HALL	1.00	85.00	COM
ETO	TOWN OFFICE	1.00	85.00	COM
EXA	EXEMPT ANTIQUE	1.00	88.00	RES
EXB	FIRE STA EXEMPT	1.00	55.00	RES
EXC	CHURCHES	1.00	90.00	COM
EXH	EXEMPT HOUSING	1.10	88.00	RES
EXP	POLICE STATION	1.00	88.00	RES
EXS	SCHOOLS / COLLEGES	1.00	90.00	RES
IMW	MINI-WAREHOUSE	1.00	38.00	IND
MHD	DOUBLE WIDE MH	4.00	62.00	RES
MHS	MOBILE HOMES	5.00	62.00	MFH
RAN	ANTIQUE	1.00	88.00	RES
RCD	CONDOMINIUM	1.10	88.00	RES
RCT	CONDO TOWN HOUSES	1.10	88.00	RES
RSA	RESIDENTIAL	1.10	88.00	RES

Code	Description	Factor
ATF	ATTIC FINISHED	0.25
ATU	ATTIC UNFINISHED	0.10
BMF	BSMNT FINISHED	0.30
BMG	BASEMENT GARAGE	0.20
BMU	BSMNT UNFINISHED	0.15
COF	COM OFFICE AREA	1.75
CPT	CARPORT ATTACHED	0.10
CRL	CRAWL SPACE	0.05
CTH	CATHEDRAL CEILING	0.10
DEK	DECK/ENTRANCE	0.10
ENT	ENTRY WAY	0.10
EPF	ENCLOSED PORCH	0.70
EPU	COVERED BSMNT ENTRY	0.35
FFF	FST FLR FIN	1.00
FFU	FST FLR UNFIN	0.50
GAR	GARAGE ATTCHD	0.45
HSF	1/2 STRY FIN	0.50
HSU	1/2 STRY UNFIN	0.15
LDK	LOADING AREA	0.20
OFF	OFFICE AREA	1.00
OPF	OPEN PORCH	0.25
PAT	PATIO	0.10
PRS	PIER FOUNDATION	-0.05
RBF	RAISED BSMNT FIN	0.50
RBU	RAISED BSMNT UNFIN	0.25
SFA	SEMI-FINISH AREA	0.75
SLB	SLAB FOUNDATION	0.00
STO	STORAGE AREA	0.25
TQF	3/4 STRY FIN	0.75
TQU	3/4 STRY UNFIN	0.20
UFF	UPPER FLR FIN	1.00
UFU	UPPER FLR UNFIN	0.25
VLT	VAULTED	0.05
	Building Story Codes & Values	

Building Sub Area Codes & Values

	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				
В3	AVG-30	0.70				
B4	AVG-40	0.60				
B5	AVG-50	0.50				
A4	EXC	1.40				
A5	EXC+10	1.50				
A6	EXC+20	1.60				
A7	EXC+40	1.80				
A8	EXC+60	2.00				
A9	LUXURIOUS	2.50				
AA	SPECIAL USE	3.00				

	Building Story Codes & Values				
Code	Description	Factor			
A	1 STORY	1.00			
В	1.5 STORY	0.99			
С	1.75 STORY	0.98			
D	2.00 STORY	0.98			
Е	2.50 STORY	0.97			
F	2.75 STORY	0.97			
G	3.00 STORY	0.95			
Н	3.5+ STORY	0.95			
I	SPLT LVL	1.00			

	Building Roof Structures					
Code	Description	Points				
A	FLAT	2.00				
В	SHED	2.00				
С	GABLE OR HIP	3.00				
D	WOOD TRUSS	4.00				
Е	SALT BOX	4.00				
F	MANSARD	5.00				
G	GAMBREL	5.00				
Н	IRREGULAR	6.00				

	Building Roof Materials					
Code	Description	Points				
Α	METAL/TIN	2.00				
В	ROLLED/COMPO	2.00				
С	ASPHALT	3.00				
D	TAR/GRAVEL	3.00				
Е	RUBBER MEMBRANE	5.00				
F	ASBESTOS	3.00				
G	CLAY/TILE	7.00				
Н	WD SHINGLE	5.00				
I	SLATE	6.00				
J	CORRUGATED COMP	3.00				
K	PREFAB METALS	6.00				
S	STANDING SEAM	7.00				
Т	HIGH QUALITY COMP	7.00				

	Building Exterior Wall Materials				
Code	Description	Points			
1	CEMENT CLAPBOARD	36.00			
2	DECORATIVE BLOCK	36.00			
A	MINIMUM	18.00			
В	BELOW AVG	24.00			
С	NOVELTY	34.00			
D	AVERAGE	34.00			
Е	BOARD/BATTEN	34.00			
F	ASBEST SHNGL	30.00			
G	LOGS	34.00			
Н	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			
О	ASPHALT	30.00			
P	BRK VENEER	37.00			
Q	BR ON MASONRY	40.00			
R	STN ON MASONRY	42.00			
S	VINYL SIDING	35.00			
T	ALUM SIDING	33.00			
U	PREFIN METAL	38.00			
V	GLASS/THERMO	40.00			
Y	MASONITE	28.00			
Z	STONE VENEER	38.00			

Description	Points
MINIMUM	8.00
WALL BOARD	22.00
PLASTERED	27.00
DRYWALL	27.00
WOOD/LOG	30.00
PLYWOOD PANEL	27.00
AVE FOR USE	22.00
CONCRETE	8.00
	MINIMUM WALL BOARD PLASTERED DRYWALL WOOD/LOG PLYWOOD PANEL AVE FOR USE

	Building Heating Fuel Types							
Code	Description	Points						
A	WOOD/COAL	0.50						
В	OIL	1.00						
С	GAS	1.00						
D	ELECTRIC	1.00						
Е	SOLAR	1.10						
F	NONE	0.00						

Building Accessories	
Description	Points
CENTRAL AIR CONDITIONING	4.00
EXTRA KITCHEN	2.00
FIREPLACE	0.00
GENERATOR	3.00

Building Frame Materials								
Code	Description	Factor						
A	WOOD	100.00						
В	MASONRY	110.00						
C	REIN-CONCRETE	110.00						
D	STEEL	115.00						
E	SPECIAL	115.00						
Co	ommercial Wall Factor Increases 2.1% per fo	ot above 12 feet.						

	Building Interior Floor Materials	
Code	Description	Points
A	MIN PLYWD	5.00
В	CONCRETE	6.00
С	HARD TILE	12.00
D	LINOLEUM OR SIM	7.00
Е	PINE/SOFT WD	10.00
F	HARDWOOD	11.00
G	PARQUET	12.00
Н	CARPET	9.00
J	LAMINATE/VINYL	9.00
K	VCT	12.00

	Building Heating System Types							
Code	Description	Points						
A	NONE	0.00						
В	CONVECTION	2.00						
С	FA NO DUCTS	3.00						
D	FA DUCTED	6.00						
E	HOT WATER	6.00						
A B C D E F G	STEAM	5.00						
G	RAD ELECT	3.00						
Н	RAD WATER	6.00						
I	HEAT PUMP	8.00						

			Build	ling Bedroom &	Bathroom Poin	ts							
	Bedrooms												
		0	1	2	3	4	>4						
	0.0	0	2	3	4	5	6						
	0.5	6	7	7	8	8	9						
	1.0	9	10	10	11	11	12						
	1.5	12	11	12	13	14	15						
D-4h	2.0	13	12	13	14	15	16						
Bathrooms	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						

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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.

East Kingston
Residential Building Area Size Adjustment Factors
Median Effective Area = 2439sf Fixed Site Cost Adjustment = 40%

	Median Effective Area = 2439sf Fixed Site Cost Adjustment = 40%										
Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.		
287	4.00	368	3.25	508	2.52	820	1.79	2,121	1.06		
288	3.99	370	3.24	511	2.51	827	1.78	2,168	1.05		
289	3.98	371	3.23	513	2.50	834	1.77	2,217	1.04		
290	3.96	372	3.22	516	2.49	841	1.76	2,269	1.03		
291	3.95	374	3.21	519	2.48	848	1.75	2,323	1.02		
292	3.94	375	3.20	522	2.47	856	1.74	2,380	1.01		
293	3.93	377	3.19	525	2.46	863	1.73	2,439	1.00		
294	3.92	378	3.18	527	2.45	871	1.72	2,502	0.99		
295	3.91	380	3.17	530	2.44	879	1.71	2,567	0.98 0.97		
296 297	3.90 3.89	381 383	3.16 3.15	533 536	2.43 2.42	887 895	1.70 1.69	2,637 2,710	0.97		
298	3.87	384	3.14	539	2.42	903	1.68	2,710	0.95		
299	3.86	386	3.13	542	2.40	912	1.67	2,869	0.93		
300	3.85	387	3.12	545	2.39	920	1.66	2,956	0.93		
301	3.84	389	3.11	548	2.38	929	1.65	3,049	0.92		
302	3.83	390	3.10	551	2.37	938	1.64	3,147	0.91		
303	3.82	392	3.09	554	2.36	947	1.63	3,252	0.90		
304	3.81	393	3.08	557	2.35	956	1.62	3,364	0.89		
305	3.80	395	3.07	561	2.34	966	1.61	3,484	0.88		
306	3.79	397	3.06	564	2.33	976	1.60	3,613	0.87		
307	3.78	398	3.05	567	2.32	985	1.59	3,752	0.86		
308	3.77	400	3.04	571	2.31	996	1.58	3,902	0.85		
309	3.76	401	3.03	574	2.30	1,006	1.57	4,065	0.84		
310	3.75	403	3.02	577	2.29	1,016	1.56	4,242	0.83		
311	3.74	405	3.01	581	2.28	1,027	1.55	4,435	0.82		
312	3.73	407	3.00	584	2.27	1,038	1.54	4,646	0.81		
313	3.72	408	2.99	588	2.26	1,049	1.53	4,878	0.80		
314	3.71	410	2.98	591	2.25	1,060	1.52	5,135	0.79		
315	3.70	412	2.97	595	2.24	1,072	1.51	5,420	0.78		
316 317	3.69 3.68	413 415	2.96 2.95	599 602	2.23 2.22	1,084 1,096	1.50 1.49	5,739 6,097	0.77 0.76		
317	3.67	417	2.94	606	2.22	1,109	1.49	6,504	0.76		
319	3.66	419	2.93	610	2.20	1,121	1.47	6,969	0.73		
320	3.65	421	2.92	614	2.19	1,134	1.46	7,505	0.73		
321	3.64	422	2.91	617	2.18	1,148	1.45	8,130	0.72		
322	3.63	424	2.90	621	2.17	1,161	1.44	8,869	0.71		
323	3.62	426	2.89	625	2.16	1,175	1.43	9,756	0.70		
324	3.61	428	2.88	629	2.15	1,190	1.42	10,840	0.69		
325	3.60	430	2.87	634	2.14	1,204	1.41	12,195	0.68		
326	3.59	432	2.86	638	2.13	1,220	1.40	13,937	0.67		
327	3.58	434	2.85	642	2.12	1,235	1.39	16,260	0.66		
328	3.57	436	2.84	646	2.11	1,251	1.38	19,512	0.65		
330	3.56	437	2.83	650	2.10	1,267	1.37	24,390	0.64		
331	3.55	439	2.82	655	2.09	1,284	1.36	32,520	0.63		
332	3.54	441	2.81	659	2.08	1,301	1.35	48,780	0.62		
333	3.53	443	2.80	664	2.07	1,318	1.34	97,560	0.61		
334	3.52	445	2.79	668	2.06	1,336	1.33	100,000	0.61		
335	3.51	448	2.78	673	2.05	1,355	1.32	200,000	0.6049		
336 338	3.50 3.49	450 452	2.77 2.76	678 682	2.04 2.03	1,374 1,394	1.31 1.30	300,000 400,000	0.6033 0.6024		
339	3.49	454	2.75	687	2.03	1,394	1.30	500,000	0.6024		
340	3.46	456	2.74	692	2.02	1,435	1.29	600,000	0.6016		
341	3.46	458	2.73	697	2.00	1,456	1.27	700,000	0.6014		
342	3.45	460	2.72	702	1.99	1,478	1.26	800,000	0.6012		
344	3.44	462	2.71	707	1.98	1,501	1.25	900,000	0.6011		
345	3.43	465	2.70	712	1.97	1,524	1.24	1,000,000	0.6010		
346	3.42	467	2.69	717	1.96	1,549	1.23				
347	3.41	469	2.68	723	1.95	1,574	1.22				
348	3.40	471	2.67	728	1.94	1,599	1.21				
350	3.39	474	2.66	734	1.93	1,626	1.20				
351	3.38	476	2.65	739	1.92	1,654	1.19				
352	3.37	478	2.64	745	1.91	1,682	1.18				
353	3.36	481	2.63	750	1.90	1,712	1.17				
355	3.35	483	2.62	756	1.89	1,742	1.16				
356	3.34	485	2.61	762	1.88	1,774	1.15				
357	3.33	488	2.60	768	1.87	1,807	1.14				
359	3.32	490	2.59	774	1.86	1,841	1.13				
360	3.31	493	2.58	780 787	1.85	1,876	1.12				
361 363	3.30 3.29	495 498	2.57 2.56	787 793	1.84 1.83	1,913 1,951	1.11				
363	3.29	498 500	2.55	793 800	1.83	1,951	1.10 1.09				
365	3.28	503	2.54	800 806	1.82	2,032	1.09				
367	3.26	505	2.53	813	1.80	2,032	1.08				
307	3.40	1 303	2.33	013	1.00	2,0/0	1.0/	l .			

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East Kingston

Commercial Building Area Size Adjustment Factors

Median Effective Area = 3500sf Fixed Site Cost Adjustment = 30%

Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.
318	4.00	405	3.29	559	2.58	897	1.87	2,283	1.16
319	3.99	407	3.28	561	2.57	905	1.86	2,333	1.15
320	3.98	409	3.27	565	2.56	913	1.85	2,386	1.14
321	3.97	410	3.26	568	2.55	921	1.84	2,442	1.13
321	3.96	412	3.25	571	2.54	929	1.83	2,500	1.13
323	3.95	413	3.24	574	2.53	937	1.82	2,561	1.11
323	3.93	415	3.24	577	2.52	946	1.82	2,625	1.11
324	3.93	417	3.22	580	2.52	955	1.80		1.10
	3.93					963		2,692	
326		418	3.21	583	2.50	•	1.79	2,763	1.08
327	3.91	420	3.20	587	2.49	972	1.78	2,838	1.07
328	3.90	422	3.19	590	2.48	981	1.77	2,917	1.06
329	3.89	423	3.18	593	2.47	991	1.76	3,000	1.05
330	3.88	425	3.17	597	2.46	1,000	1.75	3,088	1.04
331	3.87	427	3.16	600	2.45	1,010	1.74	3,182	1.03
332	3.86	429	3.15	603	2.44	1,019	1.73	3,281	1.02
333	3.85	430	3.14	607	2.43	1,029	1.72	3,387	1.01
334	3.84	432	3.13	610	2.42	1,040	1.71	3,500	1.00
335	3.83	434	3.12	614	2.41	1,050	1.70	3,621	0.99
337	3.82	436	3.11	618	2.40	1,061	1.69	3,750	0.98
338	3.81	437	3.10	621	2.39	1,071	1.68	3,889	0.97
339	3.80	439	3.09	625	2.38	1,082	1.67	4,038	0.96
340	3.79	441	3.08	629	2.37	1,094	1.66	4,200	0.95
341	3.78	443	3.07	633	2.36	1,105	1.65	4,375	0.94
342	3.77	445	3.06	636	2.35	1,117	1.64	4,565	0.93
343	3.76	447	3.05	640	2.34	1,129	1.63	4,773	0.92
344	3.75	449	3.04	644	2.33	1,141	1.62	5,000	0.91
345	3.74	451	3.03	648	2.32	1,154	1.61	5,250	0.90
347	3.73	453	3.02	652	2.31	1,167	1.60	5,526	0.89
348	3.72	455	3.01	656	2.30	1,180	1.59	5,833	0.88
349	3.71	457	3.00	660	2.29	1,193	1.58	6,176	0.87
350	3.70	459	2.99	665	2.28	1,207	1.57	6,563	0.86
351	3.69	461	2.98	669	2.27	1,221	1.56	7,000	0.85
352	3.68	463	2.97	673	2.26	1,235	1.55	7,500	0.84
354	3.67	465	2.96	677	2.25	1,250	1.54	8,077	0.83
355	3.66	467	2.95	682	2.24	1,265	1.53	8,750	0.83
356	3.65	469	2.93	686	2.24	1,280	1.52	9,545	0.82
357	3.64	471	2.94	691	2.23	1,296	1.51	10,500	0.81
358	3.63	471	2.93	695	2.22	1,312	1.50	11,667	0.80
358	3.62	475	2.92	700	2.21	1,312	1.50	13,125	0.79
		473	2.91	705	2.20	1		15,125	0.78
361	3.61					1,346	1.48		
362	3.60	479	2.89	709	2.18	1,364	1.47	17,500	0.76
363	3.59	482	2.88	714	2.17	1,382	1.46	21,000	0.75
365	3.58	484	2.87	719	2.16	1,400	1.45	26,250	0.74
366	3.57	486	2.86	724	2.15	1,419	1.44	35,000	0.73
367	3.56	488	2.85	729	2.14	1,438	1.43	52,500	0.72
368	3.55	491	2.84	734	2.13	1,458	1.42	105,000	0.7100
370	3.54	493	2.83	739	2.12	1,479	1.41	200,000	0.7053
371	3.53	495	2.82	745	2.11	1,500	1.40	300,000	0.7035
372	3.52	498	2.81	750	2.10	1,522	1.39	400,000	0.7026
374	3.51	500	2.80	755	2.09	1,544	1.38	500,000	0.7021
375	3.50	502	2.79	761	2.08	1,567	1.37	600,000	0.7018
376	3.49	505	2.78	766	2.07	1,591	1.36	700,000	0.7015
378	3.48	507	2.77	772	2.06	1,615	1.35	800,000	0.7013
379	3.47	510	2.76	778	2.05	1,641	1.34	900,000	0.7012
380	3.46	512	2.75	784	2.04	1,667	1.33	1,000,000	0.7011
382	3.45	515	2.74	789	2.03	1,694	1.32		
383	3.44	517	2.73	795	2.02	1,721	1.31		
385	3.43	520	2.72	802	2.01	1,750	1.30		
386	3.42	522	2.71	808	2.00	1,780	1.29		
387	3.41	525	2.70	814	1.99	1,810	1.28		
389	3.40	528	2.69	820	1.98	1,842	1.27		
390	3.39	530	2.68	827	1.97	1,875	1.26		
392	3.38	533	2.67	833	1.96	1,909	1.25		
393	3.37	536	2.66	840	1.95	1,944	1.24		
395	3.36	538	2.65	847	1.94	1,981	1.23		
396	3.35	541	2.64	854	1.93	2,019	1.22		
398	3.34	544	2.63	861	1.93	2,019	1.21		
399	3.34	547	2.62	868	1.92	2,039	1.21		
401	3.33	550	2.62	875	1.91	2,100	1.20		
401	3.32	553	2.60	873 882	1.90	1		}	
402				882 890		2,188	1.18		
404	3.30	556	2.59	1 890	1.88	2,234	1.17	1	

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East Kingston
Industrial Building Area Size Adjustment Factors
Median Effective Area = 5000sf Fixed Site Cost Adjustment = 30%

				Area = 5000sf Fixe					
Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.
455	4.00	579	3.29	798	2.58	1,282	1.87	3,261	1.16
456	3.99	581	3.28	802	2.57	1,293	1.86	3,333	1.15
457 459	3.98 3.97	584 586	3.27 3.26	806 811	2.56 2.55	1,304 1,316	1.85 1.84	3,409	1.14 1.13
460	3.96	588	3.25	815	2.54	1,327	1.83	3,488 3,571	1.13
462	3.95	591	3.24	820	2.53	1,339	1.82	3,659	1.11
463	3.94	593	3.23	824	2.52	1,351	1.81	3,750	1.10
464	3.93	595	3.22	829	2.51	1,364	1.80	3,846	1.09
466	3.92	598	3.21	833	2.50	1,376	1.79	3,947	1.08
467	3.91	600	3.20	838	2.49	1,389	1.78	4,054	1.07
469	3.90	602	3.19	843	2.48	1,402	1.77	4,167	1.06
470	3.89	605	3.18	847	2.47	1,415	1.76	4,286	1.05
472	3.88	607	3.17	852	2.46	1,429	1.75	4,412	1.04
473	3.87	610	3.16	857	2.45	1,442	1.74	4,545	1.03
475	3.86	612	3.15	862	2.44	1,456	1.73	4,687	1.02
476 478	3.85	615	3.14	867	2.43	1,471	1.72	4,839	1.01
478	3.84 3.83	617 620	3.13 3.12	872 877	2.42 2.41	1,485 1,500	1.71 1.70	5,000 5,172	1.00 0.99
481	3.82	622	3.12	882	2.40	1,515	1.69	5,357	0.98
482	3.81	625	3.10	888	2.39	1,531	1.68	5,556	0.97
484	3.80	628	3.09	893	2.38	1,546	1.67	5,769	0.96
485	3.79	630	3.08	898	2.37	1,563	1.66	6,000	0.95
487	3.78	633	3.07	904	2.36	1,579	1.65	6,250	0.94
489	3.77	636	3.06	909	2.35	1,596	1.64	6,522	0.93
490	3.76	638	3.05	915	2.34	1,613	1.63	6,818	0.92
492	3.75	641	3.04	920	2.33	1,630	1.62	7,143	0.91
493	3.74	644	3.03	926	2.32	1,648	1.61	7,500	0.90
495 497	3.73 3.72	647 649	3.02 3.01	932 938	2.31 2.30	1,667 1,685	1.60	7,895 8,333	0.89 0.88
498	3.72	652	3.00	943	2.30	1,705	1.59 1.58	8,824	0.88
500	3.70	655	2.99	949	2.28	1,724	1.57	9,375	0.86
502	3.69	658	2.98	955	2.27	1,744	1.56	10,000	0.85
503	3.68	661	2.97	962	2.26	1,765	1.55	10,714	0.84
505	3.67	664	2.96	968	2.25	1,786	1.54	11,538	0.83
507	3.66	667	2.95	974	2.24	1,807	1.53	12,500	0.82
508	3.65	670	2.94	980	2.23	1,829	1.52	13,636	0.81
510	3.64	673	2.93	987	2.22	1,852	1.51	15,000	0.80
512	3.63	676	2.92	993	2.21	1,875	1.50	16,667	0.79
514	3.62	679	2.91	1,000	2.20	1,899	1.49	18,750	0.78
515 517	3.61 3.60	682 685	2.90 2.89	1,007 1,014	2.19 2.18	1,923 1,948	1.48 1.47	21,429 25,000	0.77 0.76
519	3.59	688	2.88	1,020	2.17	1,974	1.46	30,000	0.75
521	3.58	691	2.87	1,027	2.16	2,000	1.45	37,500	0.74
523	3.57	694	2.86	1,034	2.15	2,027	1.44	50,000	0.73
524	3.56	698	2.85	1,042	2.14	2,055	1.43	75,000	0.72
526	3.55	701	2.84	1,049	2.13	2,083	1.42	150,000	0.7100
528	3.54	704	2.83	1,056	2.12	2,113	1.41	200,000	0.7075
530	3.53	708	2.82	1,064	2.11	2,143	1.40	300,000	0.7050
532	3.52	711	2.81	1,071	2.10	2,174	1.39	400,000	0.7038
534	3.51	714	2.80	1,079	2.09	2,206	1.38	500,000 600,000	0.7030
536 538	3.50 3.49	718 721	2.79 2.78	1,087 1,095	2.08 2.07	2,239 2,273	1.37 1.36	700,000	0.7025 0.7021
540	3.49	721	2.78	1,103	2.07	2,273	1.35	800,000	0.7021
542	3.47	728	2.76	1,111	2.05	2,344	1.34	900,000	0.7017
543	3.46	732	2.75	1,119	2.04	2,381	1.33	1,000,000	0.7015
545	3.45	735	2.74	1,128	2.03	2,419	1.32		
547	3.44	739	2.73	1,136	2.02	2,459	1.31		
549	3.43	743	2.72	1,145	2.01	2,500	1.30		
551	3.42	746	2.71	1,154	2.00	2,542	1.29		
554 556	3.41	750 754	2.70	1,163	1.99	2,586	1.28		
556 558	3.40 3.39	754 758	2.69 2.68	1,172 1,181	1.98 1.97	2,632 2,679	1.27 1.26		
560	3.39	758 761	2.67	1,181	1.97	2,079	1.25		
562	3.37	765	2.66	1,200	1.95	2,778	1.23		
564	3.36	769	2.65	1,210	1.94	2,830	1.23		
566	3.35	773	2.64	1,220	1.93	2,885	1.22		
568	3.34	777	2.63	1,230	1.92	2,941	1.21		
570	3.33	781	2.62	1,240	1.91	3,000	1.20		
573	3.32	785	2.61	1,250	1.90	3,061	1.19		
575	3.31	789 704	2.60	1,261	1.89	3,125	1.18		
577	3.30	794	2.59	1,271	1.88	3,191	1.17	l	

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East Kingston

Manufactured Building Area Size Adjustment Factors

Median Effective Area = 1000sf Fixed Site Cost Adjustment = 30%

Si	ize	Adj.	Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.
	91	4.00	147	2.74	210	2.13	345	1.57	968	1.01
	92	3.97	148	2.73	211	2.12	349	1.56	1,000	1.00
	93	3.94	149	2.72	213	2.11	353	1.55	1,034	0.99
	94	3.90	150	2.70	214	2.10	357	1.54	1,071	0.98
	95	3.87	151	2.69	216	2.09	361	1.53	1,111	0.97
	96	3.84	152	2.68	217	2.08	366	1.52	1,154	0.96
	97	3.80	153	2.66	219	2.07	370	1.51	1,200	0.95
	98	3.77	154	2.65	221	2.06	375	1.50	1,250	0.94
	99	3.74	155	2.64	222	2.05	380	1.49	1,304	0.93
	100	3.71	156	2.62	224	2.04	385	1.48	1,364	0.92
	101	3.68	157	2.61	226	2.03	390	1.47	1,429	0.91
	102	3.65	158	2.60	227	2.02	395	1.46	1,500	0.90
	103	3.62	159	2.59	229	2.01	400	1.45	1,579	0.89
	104	3.59	160	2.58	231	2.00	405	1.44	1,667	0.88
	105	3.57	161	2.56	233	1.99	411	1.43	1,765	0.87
	106	3.54	162	2.55	234	1.98	417	1.42	1,875	0.86
	107	3.51	163	2.54	236	1.97	423	1.41	2,000	0.85
	108	3.49	164	2.53	238	1.96	429	1.40	2,143	0.84
	109	3.46	165	2.52	240	1.95	435	1.39	2,308	0.83
	110	3.43	166	2.51	242	1.94	441	1.38	2,500	0.82
	111	3.41	167	2.50	244	1.93	448	1.37	2,727	0.81
	112	3.39	168	2.49	246	1.92	455	1.36	3,000	0.80
	113	3.36	169	2.48	248	1.91	462	1.35	3,333	0.79
	114	3.34	170	2.46	250	1.90	469	1.34	3,750	0.78
	115	3.32	171	2.45	252	1.89	476	1.33	4,286	0.77
	116	3.29	172	2.44	254	1.88	484	1.32	5,000	0.76
	117	3.27	173	2.43	256	1.87	492	1.31	6,000	0.75
	118	3.25	174	2.42	259	1.86	500	1.30	7,500	0.74
	119	3.23	175	2.41	261	1.85	508	1.29	10,000	0.73
	120	3.21	176	2.40	263	1.84	517	1.28	15,000	0.72
	121	3.18	178	2.39	265	1.83	526	1.27	30,000	0.71
	122	3.16	179	2.38	268	1.82	536	1.26	100,000	0.70
	123	3.14	180	2.37	270	1.81	545	1.25	200,000	0.7015
	124	3.12	181	2.36	273	1.80	556	1.24	300,000	0.7010
	125	3.10	182	2.35	275	1.79	566	1.23	400,000	0.7008
	126	3.09	183	2.34	278	1.78	577	1.22	500,000	0.7006
	127	3.07	184	2.33	280	1.77	588	1.21	600,000	0.7005
	128	3.05	185	2.32	283	1.76	600	1.20	700,000	0.7004
	129	3.03	186	2.31	286	1.75	612	1.19	800,000	0.7004
	130	3.01	188	2.30	288	1.74	625	1.18	900,000	0.7003
	131	2.99	189	2.29	291	1.73	638	1.17	1,000,000	0.7003
	132	2.98	190	2.28	294	1.72	652	1.16		
	133	2.96	191	2.27	297	1.71	667	1.15		
	134	2.94	192	2.26	300	1.70	682	1.14		
	135	2.93	194	2.25	303	1.69	698	1.13		
	136	2.91	195	2.24	306	1.68	714	1.12		
	137	2.89	196	2.23	309	1.67	732	1.11		
	138	2.88	197	2.22	313	1.66	750	1.10		
	139	2.86	199	2.21	316	1.65	769	1.09		
	140	2.85	200	2.20	319	1.64	789	1.08		
	141	2.83	201	2.19	323	1.63	811	1.07		
	142	2.82	203	2.18	326	1.62	833	1.06		
	143	2.80	204	2.17	330	1.61	857	1.05		
	144	2.79	205	2.16	333	1.60	882	1.04		
	145	2.77	207	2.15	337	1.59	909	1.03		
	146	2.76	208	2.14	341	1.58	937	1.02		

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Code	Description	
00	INVESTIG IN PROGRESS	-
11	NOT ASSESSD SEPARATE	
12	SUBDIVIDED POST ASMT	
13	IMPROVED POST SALE	
14 15	IMPROVED POST ASMT IMPRVMNT U/C AT ASMT	
16	L/O ASMT - L/B SALE	
17	L/B ASMT - L/O SALE	
18	MULTI PARCEL SALE	
19	MULTI-TOWN PROPERTY	
20	MPC-CANT SELL SEPRTL	
21	MPC-CAN SELL SEPRTLY	
22	INDETERMINATE PRICE	
23 24	NO STAMP PER DEED ABUTTER SALE	
25	INSUFCNT 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 33	TIMBER RIGHTS 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 GOV REL ENT/NHH/FNMA	
41 43	SHORT SALE RQ 3RDPTY	
44	NON MARKET TRANSFER	
45	BOUNDARY ADJUSTMT	
47	OTHR SALE OF CONVENC	
48	COURT/SHERIFF SALE	
49	DEED INLIEU FORECLSR	
50	TAX SALE	
51 52	FORECLOSURE OTHER FORCED SALE	
54	DEED TO QUIET TITLE	
55	OTHR/UNSPEC DEED COV	
56	OTHER DOUBTFUL TITLE	
57	LARGE VALUE IN TRADE	
58	INSTALLMENT SALE	
59	UNFINISH COMMON PROP	
60 66	UNIDENT IN ASSR RECS COMPLEX COMMRCL SALE	
67	UNK PERSONAL PROPRTY	
69	LEASE W/ UNK TERMS	
70	BUYR/SELR COST SHIFT	
77	ASSMNT ENCUMBRANCES	
80	SUBSID/ASSIST HOUSNG	
81	ESTATE SALE/FDCY COV	
82 83	DEED DATE TOO OLD CEMETERY LOTS	
87	XS LOCALE IN SAMPLE	
88	XS PRP TYP IN SAMPLE	
89	RESALE IN EQ PERIOD	
90	RSA 79-A CURRENT USE	
97	RSA 79-B CONSRV ESMT	
98	SALE RELATD ASMT CHG	
99	UNCLASSFYD EXCLUSION	

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SOLAR PANELS

Market data suggests solar panels contribute to market value. Government and other incentives commonly available to the property owner are taken into consideration when developing the initial assessed value. Industry representatives suggest that newly installed panels have a life expectancy of at least 25 years, so the following depreciation schedule is used with a floor factor of 25%:

Condition Factor
100
85
70
55
40
25

It should be noted that Solar Panels may have differing condition factors to account for atypical sizes or noted physical condition issues.

SECTION 10

WATERFRONT, VIEW & BUILDING GRADE INFORMATION

- A. WATERFRONT
- **B. VIEW REPORT**
- C. BUILDING GRADE REPORT

FOLLOWED BY PICTURE CATALOG

A. WATERFRONT

Grading waterfront, although somewhat objective due to the amount of waterfront, topography and presence or lack of a beach, the overall value different buyers are willing to spend for the same property varies dramatically due to individual likes and dislikes making the purchase somewhat emotional and to a degree subjective. This makes the assessing process more subjective than one may like, but it is a fact that buying and selling of property is not 100% objective. Docks are not separately assessed, as the value is inherent in the waterfront value.

Although the total market value of the property is expressed or displayed in separate parts, such as land, building, views and waterfront, it is the total value of the property that is most important. You may feel the view, waterfront, building or land is high or low, but if the total value represents market value and is equitable with similar properties, then your assessment is reasonable and fair.

The quality and desirability of waterfront varies widely as does the value attributed to various bodies of water and even the same body of water in two different municipalities.

Topography and access to the site, as well as to the waterfront itself varies and can greatly affect the market value. Because of this, it is rare to find two properties that are identical and as such adjustments must be made for water quality and access based on 3rd party data such as, NH DES when sales are lacking or limited.

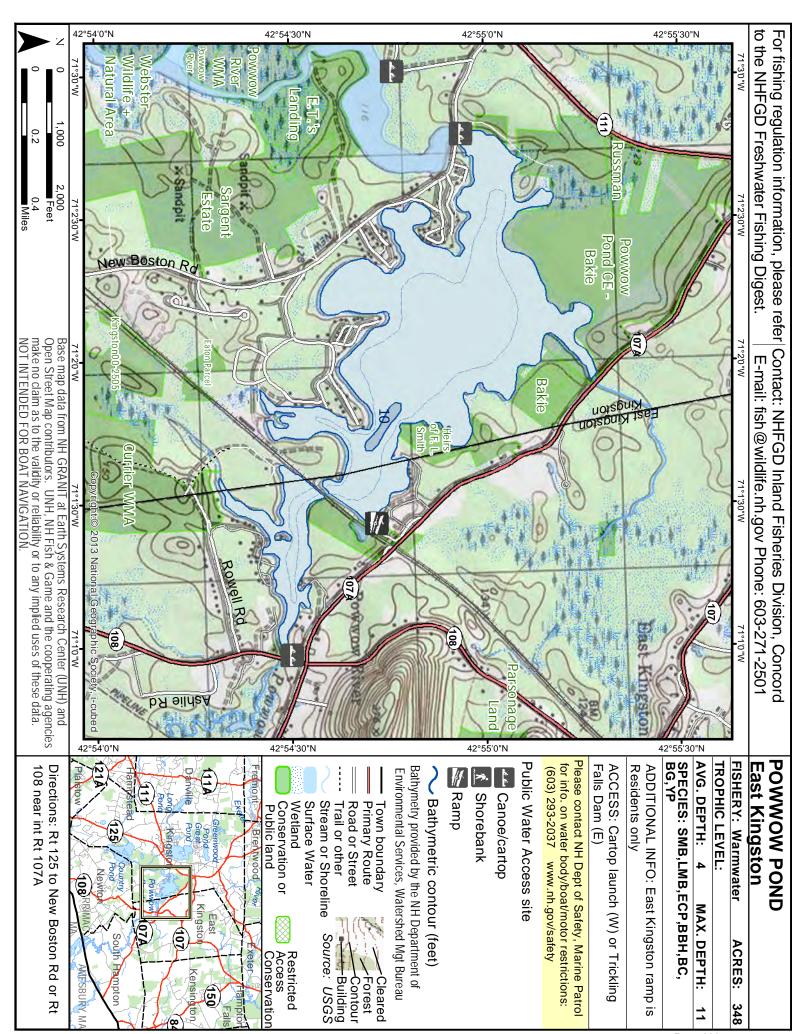
Despite the possible lack of sales data, the assessor must still produce an equitable opinion of value for each and every property in town; sometimes making subjective adjustments for differences from property to property for what they feel affects the market value positively and/or negatively. This unfortunately may not always be demonstrated in sales data due to the lack of sales, so experience and common sense play a large part in this process, when local direct sales are lacking.

Powwow Pond

53 Waterfront Properties \$29,600 - \$296,000 5 Water Access Base Cond 25 @ \$18,500

Cond 10 @ \$7,400 ROW/Limited Acc

Powwow Pond is generally shallow with 11' maximum depth and public ramp access for East Kingston residents only. Public canoe/cartop access exists at the state dam. A large portion of the pond extends into Kingston and has an average depth of 4'.



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East Kingston Waterfront Report

Sorted By Waterfront Value



Map Lot Sub: 000002 000001 000005 **Location:** 5 COVE ROAD

Owner: BRODEUR, DAVID M

Waterfront Value: \$ 7,400

Condition: 10

Notes: NAT/NO BCH/COVEEND



Map Lot Sub: 000003 000001 000005

Location: 77 POWWOW RIVER ROAD

Owner: CLINE, DANIEL A.

Waterfront Value: \$ 7,400

Condition: 10

Notes: ACC/ROW WF



Map Lot Sub: 000002 000001 000023 **Location:** 20 COVE ROAD

Owner: SHEPCARO, MARC TRUSTEE

Waterfront Value: \$ 18,500

Condition: 25
Notes: WF



Map Lot Sub: 000002 000001 000024 **Location:** 29 COVE ROAD

Owner: CAROLAN, HARLEY ANNE

Waterfront Value: \$ 18,500

Condition: 25

Notes: WF/ACC/VU



Map Lot Sub: 000002 000001 000004 Location: 31 ROWELL ROAD Owner: DOW, TIMOTHY A

Waterfront Value: \$ 29,600

Condition: 40

Notes: 78' WF/COVE/WEEDY



Map Lot Sub: 000002 000001 000007

Location: 9 COVE ROAD **Owner:** GLIDDEN, SARA

Waterfront Value: \$ 74,000

Condition: 100

Notes: 80'WF/OPEN/POSSBCH

 Date
 Book/Page
 Type
 Price

 Most Recent Sale:
 06/20/19
 6009/2722
 Q I
 \$299,000

Current Assessment: \$302,600

Map Lot Sub: 000010 000002 000004 **Location:** HAVERHILL ROAD

Owner: STATE OF NEW HAMPSHIRE

Waterfront Value: \$ 74,000



Condition: 100

Notes: WF 300'/DAM/XCS



Map Lot Sub: 000010 000002 000005 **Location:** HAVERHILL ROAD

Owner: STATE OF NEW HAMPSHIRE

Waterfront Value: \$ 74,000

Condition: 100

Notes: WF 150'/XCS/DAM



Map Lot Sub: 000010 000002 000012 Location: 7 HICKORY LANE Owner: CRUPI, RICHARD

Waterfront Value: \$ 74,000

Condition: 100 Notes: 70' WF



Map Lot Sub: 000002 000001 000006

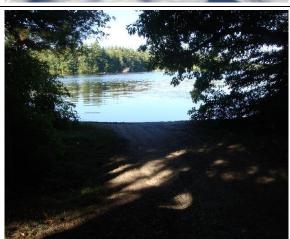
Location: 7 COVE ROAD

Owner: TONDREAULT, MATHEW B

Waterfront Value: \$ 111,000

Condition: 150

Notes: 167'WF/BCH/XCS



 $\textbf{Map Lot Sub:} \ \ 000002 \ 000006 \ 000013$

Location: 8 KELLEY LANE

Owner: TOWN OF EAST KINGSTON

Waterfront Value: \$ 111,000

Condition: 150

Notes: WF 150'/USE/LAUNCH



Map Lot Sub: 000010 000002 000001 **Location:** 140 HAVERHILL ROAD

Owner: NORTHEAST FAMILY YMCA INC

Waterfront Value: \$ 296,000

Condition: 400

Notes: WF 900'/XCS

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B. VIEWS

Views, by their nature are subjective. However, isn't buying and selling of real estate also subjective? Is it not all based on the likes and dislikes of the market? And, do we not all like and dislike differently?

While there are some subjective measures involved in buying and selling of real estate, a large portion of the purchase price is based on likes and dislikes and the emotion of the buyer and seller.

Like land and building values, the contributory value of a view is extracted from the actual sales data. If you review Section 7, you can see how these values are developed, when sales data is available. However, it is a known fact and part of historical sales data, that views can and do contribute to the total market value. The lack of sales data in any particular neighborhood of properties with views does not mean views have no contributing value but rather that the need for the use of historic data, experience and common sense must prevail.

Once various views are analyzed and the market contributory value extracted, the assessor can then apply that value whenever the same view occurs, similar to land and building values. That part is easy. It becomes more difficult when more or less substantial views or total different views are found in the town then were found in the sales data. When this occurs, the assessor, using all the sales data available, must then give an opinion of the value of the view. To assist in that process, the views are further defined by their width, depth, distance and subject matter as outlined in Section 1. D. Here experience and common sense play a large part in this process.

The following report of all views is provided, to show consistency in the application of views, as well as document the contributory value assessed in each one.

\$10,000 Base Range

\$1,000 to \$10,000 (2 Properties)
Pond/Water View
Pastoral View
Golf Course View \$1,000

6 Properties with view assessments Golf Course views, pond & pastoral 1 Obstructed pastoral view at 50 condition

East Kingston View Report

Sorted By View Value



Map Lot Sub: 000003 000001 000005

Location: 77 POWWOW RIVER ROAD

Owner: CLINE, DANIEL A.

View Value: \$ 5,000

Condition: 50

Notes: POND VU



Map Lot Sub: 000015 000003 000010

Location: 5 STUMPFIELD ROAD **Owner:** PASTORE, JOHN A.

View Value: \$ 10,000

Condition: 100

Notes: WID/PAS/D100/NER

 Date
 Book/Page
 Type
 Price

 Most Recent Sale:
 09/19/16
 5753/2941
 Q I
 \$476,600

Current Assessment: \$496,200

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C. BUILDING GRADING

- <u>B5 Bare Minimum House</u> Minimum camp. Typically no interior finish, foundation, central heat, plumbing or electric service.
- <u>B4 Below Minimum House</u> Basic camp style construction, typically no interior finish, may lack central heat. May lack plumbing and/or electric service. Typically no foundation.
- **B3 Minimum House** Average camp style construction. No specific style and having minimal interior and/or exterior finish and features. May not have enclosed foundation and may lack water, sewer or electric.
- <u>B2 Basic Weather Tight House</u> Very plain shelter with few doors or windows, low grade design interior and exterior. Typically without an enclosed foundation.
- <u>B1 Below Average House</u> 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.
- <u>A0 Average House</u> 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.
- <u>A1 Above Average House</u> 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.
- <u>A2 Good Quality House</u> 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.
- <u>A3 Very Good Quality House</u> 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.
- <u>A4 Excellent Quality House</u> 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.
- <u>A5 Excellent + Quality House</u> 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.

<u>Grades Above A5</u> - Generally have all the features of the A5 grade, including some or all of the following: multi-story, angles, roof cuts, recessed lighting inside and out, built-ins, great curb presentation and marketability, features and appeal that in the marketplace make this building somewhat more desirable than the A5 grade building in stages up to luxurious which may contain all of the features above with a progressively higher degree of quality and design found in town.

Manufactured Homes

- B3 Generally 8' wide or less 2x4 or 2x3 construction.
- B2 Generally 10' wide, 2x4 or 2x3 construction.
- B1 Generally 12' wide, 2x4 construction.
- A0 Generally 14' wide with gable roof, could be 2x4 or 2x6 construction.
- A1 Generally 14' wide with added ornamentation or detail or 2x6 construction.
- A2 Generally 16' wide with 2x6 construction.

This is merely a guideline and a homes' quality could be adjusted up or down for the presence (or lack of) the following: upgraded windows, gable or pitched roof, foundation or basement.

The following pictures samples will help, as words do not always express or capture the essence of the building as much as pictures do. The above text is meant as a guideline and not meant, nor would it be possible to describe or include every possible situation.



B2 -- AVG-20 (000002 000006 000007)



B1 -- AVG-10 (000004 000001 000004)



B1 -- AVG-10 (000002 000001 000010)

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B2 -- AVG-20 (000004 000002 004005)



B1 -- AVG-10 (000002 000001 000007)



B1 -- AVG-10 (000002 000001 000011)



A0 -- AVG (000006 000001 000015)



A0 -- AVG (000004 000002 002017)



A1 -- AVG+10 (000004 000002 002010)



A0 -- AVG (000004 000002 002007)



A0 -- AVG (000004 000002 002020)



A1 -- AVG+10 (000002 000001 000006)



A1 -- AVG+10 (000004 000001 000006)



A2 -- AVG+20 (000017 000001 000003)



A2 -- AVG+20 (000006 000002 010-06)



A1 -- AVG+10 (000013 000001 000002)



A2 -- AVG+20 (000006 000001 000044)



A3 -- AVG+30 (000004 000002 000002)



A3 -- AVG+30 (000001 000001 000027)



A3 -- AVG+30 (000009 000007 000018)



A4 -- EXC (000009 000008 000015)



A3 -- AVG+30 (000017 000001 000025)



A4 -- EXC (000013 000003 000012)



A4 -- EXC (000008 000002 000028)



A4 -- EXC (000008 000002 000036)



A5 -- EXC+10 (000009 000008 000008)

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A5 -- EXC+10 (000008 000002 000037)

Town Of

EAST KINGSTON

Rockingham County New Hampshire

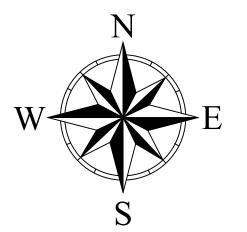
A NEIGHBORHOOD AND SALES MAP 2019

LEGEND

Neighborhoods

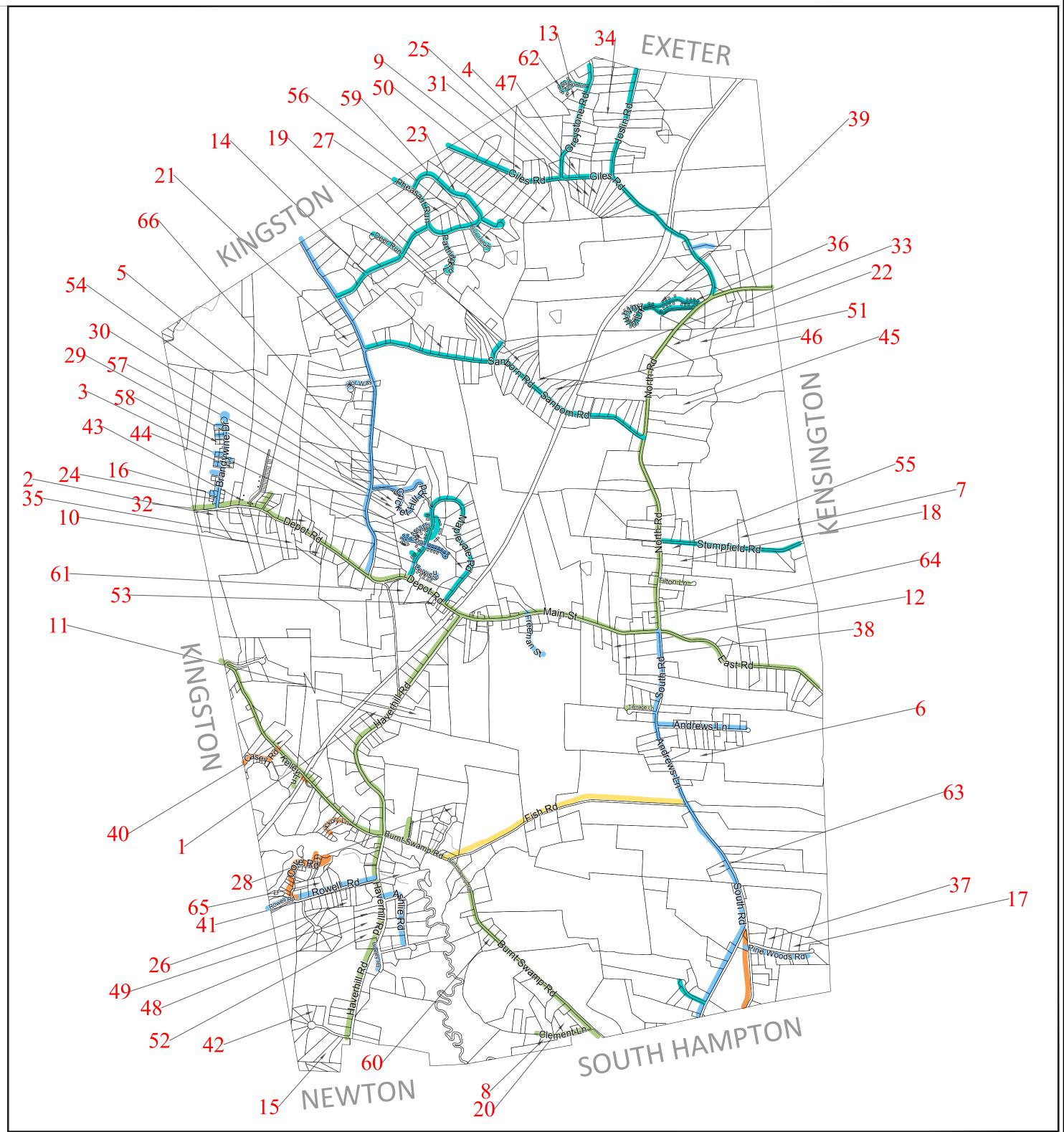
- AVERAGE -30%
- **—** AVERAGE -10%
- AVERAGE
- **AVERAGE +10%**
- **AVERAGE** +20%

1-66 SALE ID #



Map information was taken from GRANIT with some info added by Terra-Map. Sale information was acquired from Avitar.





SALE ID#	PID	DATED	воок	PAGE	QUAL	PRICE	GRANTOR
1	000009000001000004	2017-10-03	5859	609	Q	265000	PALMER, FREDERICK R
2	000004000001000021	2017-10-03	5859	1381	Q	520000	S & H WALKER WOODS HOLDINGS, LLC
3	000008000002046-09	2017-10-13	5862	1485	Q	305000	CUNNEEN, JAMES E
4	000017000004000002	2017-10-26	5865	2780	Q	414133	MELLOTT, JEAN M
5	000008000002019-02	2017-11-02	5867	2676	Q	281533	WILLIAMS, BARBARA J, TRUSTEE
6	000013000003000022	2017-11-07	5869	1870	Q	465000	SUMMERS, RICHARD L., TRUSTEE
7	000015000003000018	2017-11-09	5870	1044	Q	385000	O'SHEA, PATRICIA E TRUSTEE
8	000011000002000002	2017-11-13	5871	32	Q	387000	THOMSON, DAVID M.
9	000006000002000003	2017-11-21	5873	900	Q	367000	SALLS, HERBERT H & CAROL S
10	000004000001000003	2017-11-22	5873	1825	Q	100000	WEAVER, CYNTHIA S
11	000009000008000026	2017-11-22	5873	2539	Q	415000	ERICKSON, RAYMOND R
12	000014000001000015	2017-11-30	5875	1493	Q	235000	LAKEVIEW PROPERTIES, LLC
13	000006000002000016	2017-12-08	5877	1876	Q	427000	PANTELEDES, JOHN M. TRUSTEE
14	000007000003000009	2017-12-18	5880	725	Q	378000	STANTON, DANIEL J.
15	000001000001000019	2017-12-27	5882	2199	Q	368733	MINAMI, TOSHIO
16	000004000002002004	2018-01-08	5885	632	Q	180000	DEACON, ROBERT R
17	000012000003000014	2018-01-17	5886	2911	Q	440000	PRUSS, ELIZABETH S.
18	000014000003000001	2018-03-05	5896	1317	Q	630000	RESNICK, ALAN I
19	000007000003000015	2018-03-14	5897	2939	Q	322000	JARVIS, TAYLORE
20	000011000003000012	2018-03-15	5898	788	Q	285000	CONNOLLY, JR, JOHN L
21	000007000001000002	2018-03-23	5900	1086	Q	325000	MORRISETTE, JR, DONALD E
22	000016000003000015	2018-03-29	5901	2115	Q	465000	HEMLOCK & BIRCH REALTY LLC
23	000006000001000019	2018-06-01	5917	2790	Q	525000	TAYLOR, DAVID L
24	000004000002002029	2018-06-15	5921	2801	Q	180000	GIBBS, HELEN E, TRUSTEE
25	000017000004000001	2018-06-25	5924	687	Q	509000	MOSER, JAMES S
26	000010000001000004	2018-07-06	5928	187	Q	265000	TIVEY, JOHN C
27	000006000001000032	2018-07-16	5929	2689	Q	672000	ANDERSON, MELISSA A
28	0000100000040008-7	2018-07-27	5933	628	Q	515000	DEPANFILIS, SCOTT
29	00000800000246-23B	2018-07-27	5933	1033	Q	310000	DOUGLASS, VIRGINIA E
30	000008000002019-05	2018-08-10	5937	579	Q	299000	GUY, DAVID C & NANCY TRUSTEE
31	000006000001000041	2018-08-27	5941	2422	Q	449000	BLAKE, JAY E
32	000004000002000015	2018-08-30	5942	1757	Q	225000	DUBE, DONALD L
33	000007000003000018	2018-08-30	5942	2655	Q	415000	MURRAY, LEO S
34	000017000001000012	2018-08-31	5943	1302	Q	540000	RAYMOND, DAVID

35	000004000001000008	2018-09-05	5944	1239	Q	310000	LESSARD, ETHAN M
36	0000160000020004-2	2018-09-07	5945	308	Q	410000	BUMSTED SR., ROBERT K.
37	000012000003000011	2018-09-14	5946	2191	Q	579000	PATON, TOD A
38	000014000001000014	2018-09-18	5947	1777	Q	379900	HINZ, GARY/NANCY J REISS-HINZ,
39	000016000002004-16	2018-09-19	5947	2213	Q	387000	VANVEEN, KARL, TRUSTEE
40	000002000007000006	2018-09-20	5948	391	Q	385000	BOUDREAU, DAVID C & DEBRA E
41	000010000006000011	2018-09-28	5950	1444	Q	399000	KAHRS, JAMES M.
42	000001000001000027	2018-10-02	5951	1350	Q	460000	SHUMP, MATTHEW
43	000004000002004013	2018-10-15	5954	775	Q	23000	GIRARD, MICHAEL G.
44	000004000002002025	2018-11-06	5959	2151	Q	265000	BULLIS, BAILEY M.
45	000015000003000006	2018-11-09	5960	2271	Q	125000	BODWELL, JOYCE M, TRUSTEE
46	000008000004000002	2018-11-16	5962	643	Q	273000	JACOBS, GEORGE W.
47	000017000001000003	2018-11-28	5964	912	Q	455000	LANG, JENNIFER
48	000011000001000002	2018-11-30	5964	2677	Q	492000	OSGOOD, DEBORAH A
49	000011000001000006	2018-11-30	5965	485	Q	120000	OSGOOD, DEBORAH A
50	000006000001000044	2018-12-06	5966	1546	Q	590000	CAMERON, DENNIS
51	000016000003000014	2018-12-13	5968	811	Q	557733	LUMENELLO, CHRISTOPHER
52	000011000001000008	2018-12-21	5970	904	Q	125000	OSGOOD, DEBORAH A
53	000009000003000005	2018-12-21	5970	1668	Q	299933	ROSELLI, ANTHONY J.
54	000008000002019-27	2018-12-28	5971	2293	Q	311000	DOWNEY, PATRICIA M
55	000015000004000002	2019-01-11	5974	247	Q	215000	RESNICK, ALAN I
56	000007000003000057	2019-01-30	5977	1877	Q	405000	WIGGIN, GLENN P. (TRUSTEE)
57	000008000002019-04	2019-02-26	5982	724	Q	327000	KOSINSKI, PAMELA, TRUSTEE
58	000004000002002017	2019-02-27	5982	1600	Q	245000	SCANDURRA, M. DOLORES
59	000006000001000015	2019-03-06	5984	674	Q	398200	RYAN, JOSEPH F
60	000011000002000005	2019-03-07	5984	1832	Q	456600	MOREAU JR., JOHN E.
61	000009000003000008	2019-03-29	5989	557	Q	310000	PERRY, STEPHANIE
62	000006000002010-06	2019-04-01	5989	1726	Q	347000	PATCH, LAUREL V
63	000013000001000002	2019-04-19	5993	1823	Q	299933	COURTNEY, ANDREW
64	000014000002000006	2019-04-25	5994	2953	Q	415000	AMUNDSEN, STEVEN R
65	000002000001000036	2019-05-01	5996	2261	Q	349000	LUPO, JR., THOMAS & MICHELE
66	000009000007000018	2019-05-24	6002	2241	Q	555000	TAYLOR, CRAIG M.