

Avitar Associates of New England, Inc.

Municipal Services Company

Deerfield, NH

2015 VALUATION UPDATE

April 1, 2015

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

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Manual V3.15

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INTRODUCTION

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

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

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

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

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

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

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

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

Intended Use of Report

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

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

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

Intended Users of Report

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

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

What This Report is Not Intended to Do

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

SECTION 1

CERTIFICATION/CONTRACT & SCOPE OF WORK

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

SECTION 1

A. CERTIFICATION

CERTIFICATION

Dear Board Members:

The attached Revaluation Report is hereby provided to the Town of Deerfield for an effective date of new values of 4/1/2015.

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

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

- The statements of fact contained in this report are true and correct.
- The reported assumptions and limiting conditions are my impartial and unbiased professional analyses, opinions and conclusions.
- I have no present or prospective interest in any property that is the subject of this report and I have no personal interest with respect to the parties involved, nor any bias with respect to any property that is the subject of this report or to the parties involved with this assignment.
- My engagement in this assignment and compensation for completing this task, although contingent upon developing and reporting predetermined statistical results was not contingent upon the resulting assessment of any individual property.
- My analyses, opinions and conclusions were developed and this report has been prepared in conformity with the NH State Law in affect as of the date of the signed contract, to the best of my knowledge.
- I **have** made a personal viewing of the properties, per the contract and scope of services agreement, (*Section I.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 \$557,426,071.

Signature: _____

Date: _____

RESUME' OF SUPERVISOR OR SIGNOR

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

Experience:

2005 - Present President Assessing Operations, Avitar Associates, Chichester, NH

Oversee Assessing Staff of +/- 15 Employees
Day to Day Operations
Budgeting/Planning
Court Preparation & Defense
Oversee all facets of revaluation work/schedules & staff

8/03 – 2005 Assessor & District Manager, Avitar Associates of NE, Inc. Chichester, NH

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

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

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

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

Education:

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

Professional Designations or Affiliations:

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

**NEW HAMPSHIRE DEPARTMENT
OF REVENUE ADMINISTRATION**

THIS CERTIFIES THAT

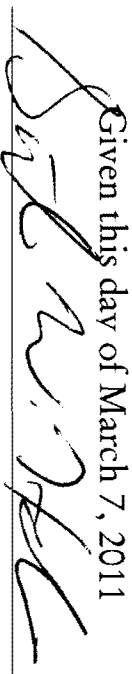
Loren J. Martin

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

CERTIFIED PROPERTY ASSESSOR SUPERVISOR

Which shall remain valid until December 31, 2016

Given this day of March 7, 2011


Stephan W. Hamilton, Director

SECTION 1

B. CONTRACT & SCOPE OF WORK

REVALUATION/UPDATE AGREEMENT

SUBJECT: 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.

Deerfield, 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 Deerfield
1.2 Address of Municipality:	P.O. Box 159
	Deerfield, NH 03037
1.3 Contracting Officer for the Municipality:	Board of Selectmen
1.4 Telephone:	(603) 463-8811
1.5 Name of Company:	Avitar Associates of N.E., Inc.
1.6 Address of Company:	150 Suncook Valley Highway
	Chichester, NH 03258
1.7 Telephone:	(603) 798-4419
1.8 Name and Title of Company Signer:	Loren J. Martin, President of Assessing Operations
	or Gary J. Roberge, CEO

2. GENERAL SERVICES TO BE PERFORMED BY THE COMPANY

2.1 Appraise all property.

- 2.1.1 To appraise all taxable property within the municipality in a good and workmanlike manner according to New Hampshire Revised Statutes 75:1.
- 2.1.2 To appraise all tax exempt and non-taxable property within the taxing jurisdiction of the Municipality in the same manner as taxable property.
- 2.1.3 The Company will verify all sales used as benchmarks for the update process.

2.2 Completion of Work:

2.2.1 The company shall complete all work and deliver the same in final form to the Selectmen/Assessors on or before 10/1/15 with assessments as of 4/1/2015.

2.2.2 A penalty of \$35.00 per day shall be paid by the Company for each day required for completion beyond the above stated completion date for delays caused by the Company.

2.2.3 The re-assessment shall be considered complete and in its final form only when informal reviews have been complete, value changes made as required and the figures are submitted to and accepted by the Selectmen/Assessors. The Company shall provide the municipality with a full set of property record cards, the USPAP Standard 6 Compliant Manual and the CAMA Manual, if applicable.

2.3 Personnel.

2.3.1 The Company shall employ experienced and competent assessors who have been certified by the N.H. Department of Revenue Administration in accordance with the NH Code of Administrative Rules, ASB 303 for the work they will be performing.

2.3.2 The Company shall not compensate, in any way, a Municipal officer or employee or any member of the family of such officer or employee in the performance of any work under this contract.

2.3.3 Upon approval of the contract and before the update begins, the Company shall forward to the N.H. Department of Revenue Administration a list of the approved employees assigned to the update project.

2.3.4 The Company will ensure the DRA Certified Assessor Supervisor will be on the job site 50% of the time.

2.3.5 The Company will ensure that there will be no assigning of any part of the contract to anyone other than the Company without express written permission by the Town.

2.4 Public Relations.

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

2.5 Confidentiality.

2.5.1 The Company agrees to not disclose to anyone except the Selectmen/Assessors and the Commissioner of the N.H. Department of Revenue Administration or his/her designee, any preliminary values or new values discovered, for any purpose, or to permit anyone to use or peruse any of the data on file in connection with the update.

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

2.6 Compensation and Terms.

The Municipality in consideration of the services hereunder to be performed by the Company agrees to pay to the Company the sum of **\$102,375** dollars, in manner and form as follows:

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

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

3. DETAIL SERVICES TO BE PERFORMED BY THE COMPANY

3.1 Development of Unit Costs:

3.1.1 The Company shall use Marshall & Swift Cost Manual as a basis to develop the costs of residential, commercial and industrial construction in the area and modify those costs by local sales, material costs and prevailing wage rates in the building trades. These shall include architects and engineer's fees, and contractor's overhead and profits. Before using such unit costs, the Company shall make tests using costs against actual sales of buildings whose actual current costs are known, in order to insure accuracy.

3.1.2 Residential Property Appraisal Schedules. The Company shall use unit cost as the basis of appraisal of residential properties. Schedules shall consist of unit base prices upon definite specifications for houses of various types and quality of construction and reflect the building customs and practices in the community. The schedules shall include adjustment for story height, square foot size and extra features, such as barns, garages, pools, fireplaces, etc.

3.2 Manual of Appraisal:

3.2.1 Final Appraisal Report. This report shall follow closely the 2014-15 edition of Uniform Standards of Appraisal Practice (USPAP) Standard 6. The report shall contain the following sections:

1. A Letter of Transmittal.
2. A Certification Statement.
3. A section including the contracted Scope of Work.
4. A section detailing sales, income, and cost approaches to value including all valuation premises.
5. A section including all tables pertinent to the valuation process along with any schedules for the valuation of residential, commercial, industrial, manufactured housing and exempt properties.
6. A section including statistical analysis and testing.

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

3.3 Property Record Cards:

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

3.3.2 The cards shall be arranged based on the Town's CAMA system design, as to show the owner's name, street number, or other designation of the property and the mailing address of the owner, together with the necessary information for determining land value and classification and space for indicating the land value and value of the buildings on the land.

3.3.3 The card shall be so arranged as to show descriptive information of the buildings, pricing detail, depreciation allowed for physical, functional and economic factors and an outline sketch of all principal buildings in the parcel. The property record cards shall be provided in map, lot and subplot sequence.

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

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

3.4 Sales Survey.

- 3.4.1** A DRA Certified Property Assessor Assistant under the guidance of a DRA Certified Property Assessor or Supervisor may validate sales data. A DRA Certified Property Assessor Supervisor shall prepare the company's sales survey.
- 3.4.2** In order to ensure that appraisals will reflect full and true value, the Municipality shall provide to the Company a copy of all property transfers for a period not to exceed two (2) years immediately preceding the effective date of the update.
- 3.4.3** A sales analysis shall be conducted using accepted appraisal methods in order to determine land, building and total property values. Such accepted methodology shall include the consideration of all sales given by the municipality to the Company and their inclusion in the sales survey book with appropriate notations for those sales not used in the correlation of values.
- 3.4.4** All qualified property sales shall be included in the manual by photocopy or printout of the property assessment record card and a photograph of the principal buildings shall be attached thereto. A list of all unqualified sales will also be provided.
- 3.4.5** The sales price and terms of the sale shall be verified by the Company and a notation as to qualified or unqualified transaction with unqualified sales noted as to reason made on the property assessment record card along with the sale price, date of the sale, and date of inspection.
- 3.4.6** Land values shall be determined from land only sales whenever possible, however, in the absence of an adequate number of land sales, the appraiser may use the land residual technique to assist him in the determination of land values. The analysis shall show the sale price, adjustments made and final value as of the effective date of the update.
- 3.4.7** The indicated land values shall be shown as, but not limited to, front foot, square foot, front acre or rear acre units or other appropriate units of comparison.
- 3.4.8** The completed sales survey showing the sales used and the analysis to indicate property values, including front foot, square foot or front acre, rear acre unit values, or other appropriate units of comparison shall be delivered to the Selectmen/Assessors for approval and shall become the property of the Municipality at the completion of the update.

3.5 Informal Reviews.

3.5.1 The Company shall mail, first class, to all property owners a notice of the newly estimated value of the property. Such notice shall also contain instructions for online access for 30 days for their ease in review and comparing assessments. The notice shall also contain the date, time and location of the informal review process including instructions on obtaining an informal review, the time frame in which the reviews will be scheduled and instructions relating to the appeal of the informal review process.

3.5.2 The informal review process shall include a 5 day window for property owners to call and schedule an appointment which will occur at a later date. The informal review process may be monitored by the Selectmen/Assessor or his/her designee. The Company shall ensure that an informal review of the newly estimated property values is provided to all property owners who request such review during the timeframe allowed for setting up appointments.

3.5.3 The Company shall notify all property owners addressed during the informal reviews of the disposition of their review stating whether or not a change in value has resulted and the amount thereof.

3.6 Appeal; Procedure Notification.

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

OPTION NUMBER 1

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

OPTION NUMBER 2

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

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

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

4. CONDUCT OF VALUATION OF RESIDENTIAL & COMMERCIAL/INDUSTRIAL PROPERTY – QUALIFIED SALES PROPERTIES (USED IN THE ANALYSIS) & THE REMAINING 1,672 RECORDS NOT VISITED SINCE 1/1/11 WILL FOLLOW THE MEASURE & LIST PROCEDURE NOTED HERE.

4.1 Inspection

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

4.2 Entrance

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

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

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

4.3 Measurement

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

4.4 Construction

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

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

5. HOW THE COMPANY VALUES PROPERTY

- 5.1** Replacement cost shall be computed using the schedules described in section 3.2. These values shall then be depreciated according to age, condition, utility and desirability and the appropriate amount of physical, functional and economic depreciation shall be shown on each property record card, or shown as a composite adjustment based on condition, utility and desirability.
- 5.2** If the residential property contains 4 or more separate apartments or residential areas and if the rental charges are at market level, the earnings may be examined to establish a basis of rent capitalization to be used as a comparison to other property indications of value.
- 5.3** Before the final values are estimated, a DRA Certified Property Assessor Supervisor shall compare the preliminary values with the sales utilized in the sales survey to ensure all values reflect the market as of April 1 of the year of the revaluation.
- 5.4** When computations of the data obtained from the inspection have been completed a final review shall be made by a DRA Certified Property Assessor Supervisor parcel by parcel, block by block, to identify and correct any mechanical errors, unusual features or anything influencing the final value and to ensure all properties are valued at their highest and best use.

6. CONDUCT OF VALUATION OF PUBLIC UTILITY PROPERTY

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

7. ABATEMENT & TAX APPEALS

The Company agrees to furnish the services of a qualified representative to support the values established for the revaluation tax year upon local abatements without cost. Appeals to the N.H. Board of Tax and Land Appeals or Superior Court, in all cases where the appeals have been entered within the time prescribed by law are included at no additional cost. "Any legal fees incurred are the sole responsibility of the town." In the case of an appeal upon Public Utility property that has been appraised by the Company, the services of an additional expert may be required and the charge shall be **\$1,500** per proposal per day plus expenses. The Company shall continue to be responsible for providing a qualified representative to support the established value even if the Selectmen/Assessors have reduced the value as part of the proceedings defined in RSA 76:16. However, if the Selectmen/Assessors increase any value established by the Company, they forfeit their right to Company representation.

8. SERVICES TO BE PERFORMED BY THE MUNICIPALITY/CITY

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

8.2 Office Space and Equipment.

The Municipality shall provide suitable office space with desks, tables, telephone access and chairs for the use of the agents and employees of the Company in performing their necessary work. The Company shall furnish any needed typewriters, adding machines, calculators and other such equipment.

8.3 Records and Maps.

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

8.4 Sales Information.

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

9. INDEMNIFICATION AND INSURANCE

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

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

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

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

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

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

10. PERFORMANCE BOND

The Company, before starting any update work shall deliver to the Municipality an executed bond or irrevocable letter of credit in the principal sum of the amount to be paid by the Municipality to the Company, if required, as provided in sub-paragraph 2.6, as security for the faithful and satisfactory performance of this contract and shall not expire before final values are submitted to and accepted by the assessing officials. A copy of the bond or irrevocable letter of credit shall be forwarded to the Department of Revenue Administration before starting any work.

11. PROJECT SIZE

It is agreed between the parties that the entire project consists of an estimate of 2,353 tracts as defined by RSA 75:9, and that in the event that the number should exceed 100% of said estimate, the company shall be entitled to additional remuneration based on \$35 per parcel/tract.

12. ADDENDUMS AND APPENDIXES

Agreement Execution

**Bond Required by Town Please Check One & Initial:* Yes ☐ No ☒
Additional Cost of \$3,070
New Total, If Bond Required \$105,445

In the presence of:

Janette L. Foss
Witness

Municipality of: Deerfield, N.H.

By: *[Signature]*
[Signature]
[Signature]
Board of Selectmen

Date: 10/6/2014

In the presence of:

Sherry J. Chann
Witness

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

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

Date: 10-20-14

Offer valid thru 12/31/14.



AVITAR PERSONNEL

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

SECTION 1

C. PERSONNEL & QUALIFICATIONS

PERSONNEL WHO CONTRIBUTED TO THIS PROJECT

<u>ID</u>	<u>EMPLOYEE</u>	<u>AVITAR POSITION</u>	<u>NH DRA CERTIFICATION</u>
GR	Gary J Roberge	CEO, Sr Assessor	Certified Property Assessor Supervisor
LM	Loren J Martin	President, Sr Assessor	Certified Property Assessor Supervisor
CR	Chad Roberge	Assessor/Supervisor	Certified Property Assessor Supervisor
KC	Kerry Connor	Assessor Assistant	Certified Property Assessor Assistant
DM	Dan Martin	Assessor Assistant	Certified Property Assessor Assistant
ER	Evan Roberge	Assessor Assistant	Certified Property Assessor Assistant

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

SECTION 1

D. DATA COLLECTION

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

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

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

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

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

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

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

DATA COLLECTION FIELD DOCUMENT										MODEL/STYLE		STORY HEIGHT	
MAP:	LOT:	SUBLOT:	CARD #	OF	ROOF STYLE	EXT WALLS COUNT							
OWNER					FLAT	MINIMUM	1.00	1.50	1.75	2.00			
					GABLE/HIP	NOVELTY	2.50	2.75	3.00	3.50			
					GAMBREL	PREFR WD PNL	3.75	4.00	SPUT LVL				
PROP LOC #					IRREGULAR	PREFR MTL						BEDROOMS	#
					MANSARD	STN ON MASN						BATHROOMS	
DATE	INITIAL	NOTES			SALT BOX	VINYL SIDING						FIXTURES	
					SHED	WD SHINGLE						EXTRA KIT	
DATE	GRANTOR	SALE PRICE	NOTES		WOOD TRUSS	INTERIOR WALLS						FIREPLACE(S)	
						AVG FOR USE						AC %	
					ROOF COVER	DRYWALL						GENERATOR	
					ASBEST PNL	MINIMUM						QUALITY EST	
					ASBEST SHNG	PLASTERED						B4-AVG-40	
					ASPHALT	PL WVD PANEL						B3-AVG-30	
					CLAY TILE	WALL BOARD						B2-AVG-20	
					CORR COMP	WOOD LOG						B1-AVG-10	
					HI QUAL COMP	FLOORING						A0-AVG	
					MET ALTN	CARPET						A1-AVG +10	
					PREFAB MTL	CONCRETE						A2-AVG +20	
					ROLLED/COMP	HARD TILE						A3-AVG +30	
					RUBBER MEM	HARDWOOD						A4-EXC	
					SLATE	LINOMINYL						A5-EXC +10	
					STANDING SEAM	MIN PL WVD						A6-EXC +20	
					TAR GRAVEL	PARQUET						A7-EXC +40	
					WD SHINGLE	PERGO/LAMIN						A8-EXC +60	
						PINESOFT WD						A9-LUXURIOUS	
					EXT WALLS	HEAT FUEL						AA-SPECIAL USE	
					ABOVE AVG	ELECTRIC						CML WALL FRM/HIGHT	
					ALUM SIDING	GAS						MASONRY	
					ASBEST SHNG	OIL						REIN-CONCRETE	
					ASPHALT	SOLAR						SPECIAL	
					AVERAGE	WOOD/COAL						STEEL	
					BELOW AVG	HEAT TYPE						WOOD	
					BOARD/BATTEN	CERAMIC ORTZ						YEAR BUILT	
					BRK ON MASONRY	CONNECTION						AGE CONDITION EST	
					BRK VENEER	FA DUCTED						A E F G P VP VG	
					CB STUCCO	FA NO DUCTED						BLDG DEPRECIATION	
					CEDAR/REDWD	HEAT PUMP						PHYSICAL	
					CEMENT CL PBR	HOT WATER						FUNCTION	
					CLAPBOARD	NONE						ECONOMIC	
					CONC OR BLK	RAD ELEC						TEMPORARY	
					DECOR BLK	RAD WTR						BASE RATE CODE	
					GLASS/THERMO	STEAM							
					LOGS	WALL/FLR FURN							
					MASONITE								

DATA COLLECTION FORM SAMPLE, (DCF)

II. Data Collection Form = DCF

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

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

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

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

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

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

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

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

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

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

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

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

History

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

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

Third Character/Why

A = Abatement/Appeal

C = Callback

H = Hearing

P = New Construction/Pickup

S = Subdivision

T = Town/Taxpayer Request

U = Update

V = Verification Process

Fourth Character/Action

E = Estimate

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

M = Measure Only

R = Reviewed

X = Refusal with notes

Used with 3rd Character H only

C = Change used w/Hearing Only

N = No Change used w/Hearing Only

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

ACTIONS

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

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

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

M = MEASURED only.

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

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

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

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

LISTING THE PROPERTY

Building Site & Land Topography Description

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

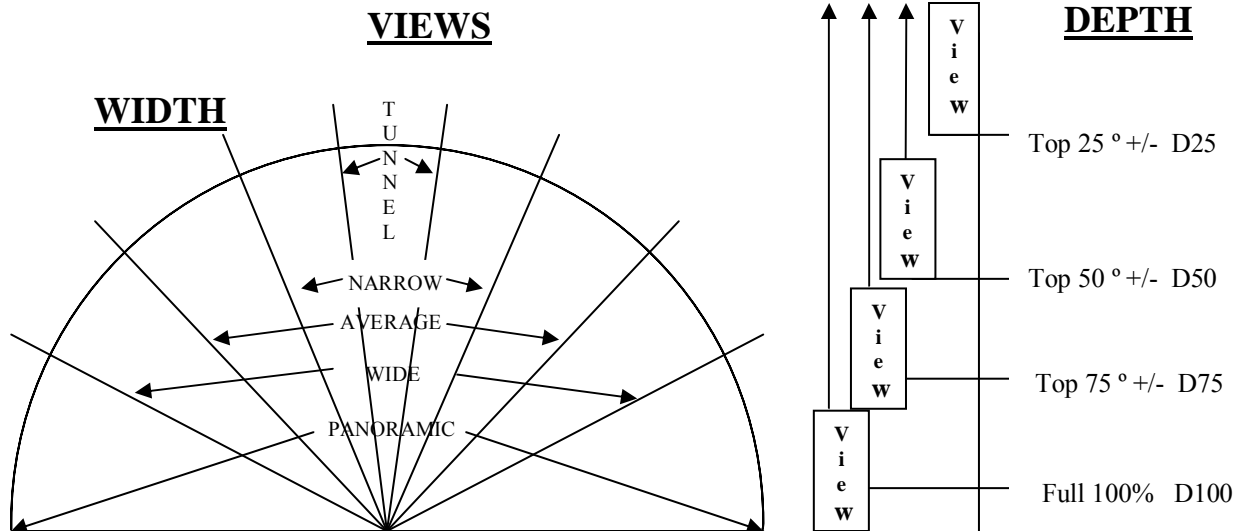
Topography

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

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

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

Road Gravel/Dirt; Paved; Undeveloped.



SUBJECT *

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

DISTANCE

CLS (or NER)
DST
EXT

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

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

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

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

LISTING THE PROPERTY

Building Style & Normal Story Height

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

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

Story Height Explanation (See Story Height Examples)

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

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

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

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

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

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

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

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

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

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

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

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

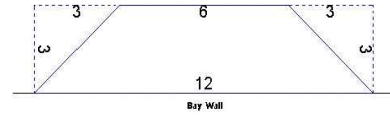
VLT VAULTED CEILING - Ceilings which are slanted or extended above the normal 8 feet, but less than 12 feet.

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

Notes:

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

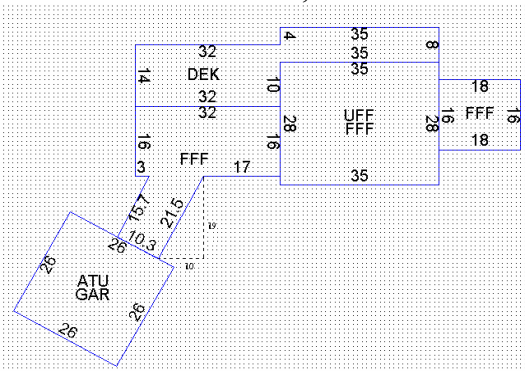
A bay or bow window is a projection on the side(s) of a house which may or may not be considered a livable area. If the bay window(s) include usable floor space, it must be measured, drawn on the sketch at its actual location and properly labeled. Bay windows are most often angled and are drawn to scale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



- 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.

A diagram of a parabolic arch. A horizontal line represents the ground level. A dashed vertical line from the center of the arch to the ground is labeled '5'. The total horizontal distance between the two points where the arch meets the ground is labeled '24'.

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.



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STRUCTURAL ELEMENTS

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

EXTERIOR WALLS

Two (2) entries possible, the 2 most predominate

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

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

ROOF STRUCTURES

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

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

ROOF COVER

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

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

INTERIOR WALLS

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

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

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

HEATING FUEL

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

ELECTRIC: Baseboards or geothermal.

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

HEATING TYPE

NONE: No heat.

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

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

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

HOT WATER: Forced hot water through baseboards.

STEAM: Radiators.

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

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

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

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

INTERIOR FLOORING

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

MINIMUM PLYWOOD: Plywood subfloor or underlayment.

CONCRETE: Concrete slab usually commercial or industrial.

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

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

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

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

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

NUMBER OF BEDROOMS

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

BATHS OR BEDROOMS

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

Commercial Baths

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

GENERATORS

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

EXTRA KITCHEN

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

AIR CONDITION SYSTEMS

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

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

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

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

NUMBER OF STORIES

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

QUALITY ADJUSTMENT

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

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

CONDITION

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

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

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

Defined as:

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

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

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

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

XFOB

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

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

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

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

Common AGP diameters and AREA calculators for round pools.

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

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

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

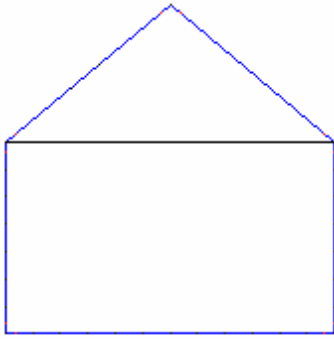
DECK - Deck refers to platforms that are not attached to the primary building. Some decks will be attached to the above ground pools.

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

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

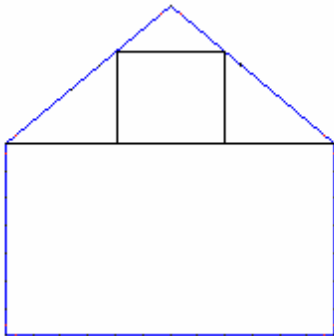
All XFOB's not picked up should be noted.

STORY HEIGHT EXAMPLES



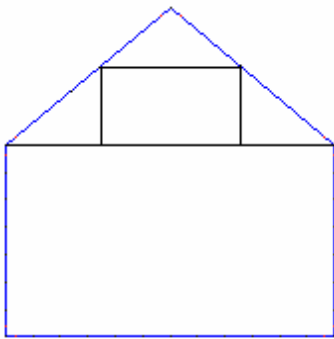
1 STORY FRAME

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



1 STORY FRAME & ATTIC

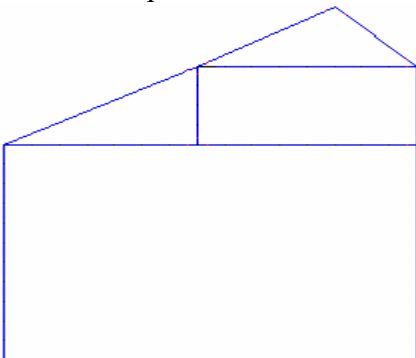
Mixture of Ranch & Cape Cod Style. Camps, Cottages & Mixtures. Low headroom. Only about 25% of the first floor space has 6' headroom on the upper floor. Could be noted as 1 story dwelling or a 1-1/2 story dwelling dependent upon market information.



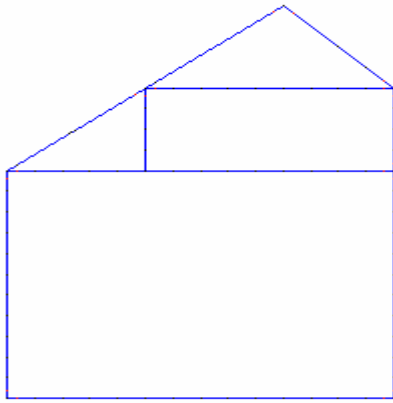
Example A

1-1/2 STORY FRAME

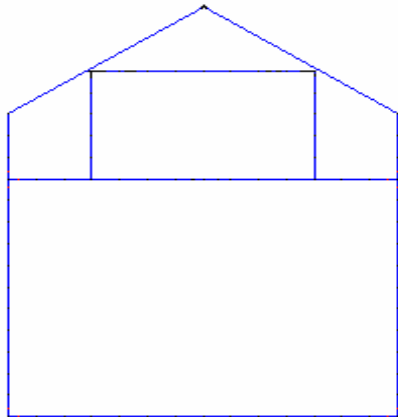
Same basic structure as above with or without shed dormers. In both cases only about 50% of the ground floor space exists in the upper floor as useable space with 6' wall height. Floor space may be larger, but ceiling slope brings the floor to ceiling height less than 6', and as a result, it is not considered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



Example B



Example A

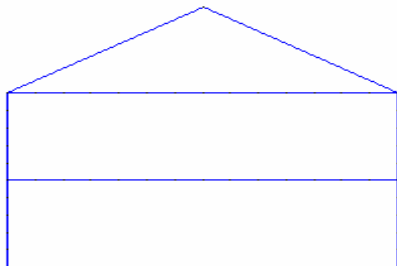


Example B

1-3/4 STORY FRAME

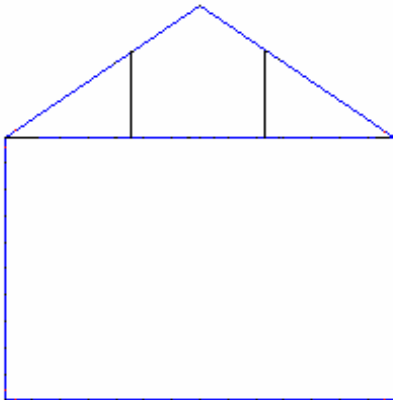
Full shed dormer or very high pitch roof without dormer found throughout the state. Second floor area is about 75% or more of the first floor area.

See Example A & B Left



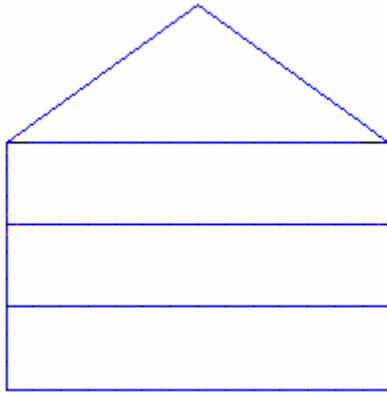
2 STORY FRAME

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



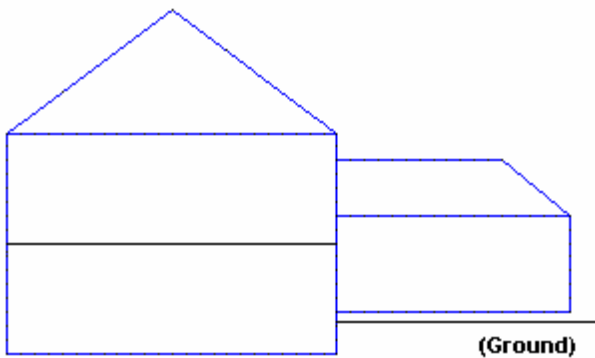
2 STORY FRAME & ATTIC

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

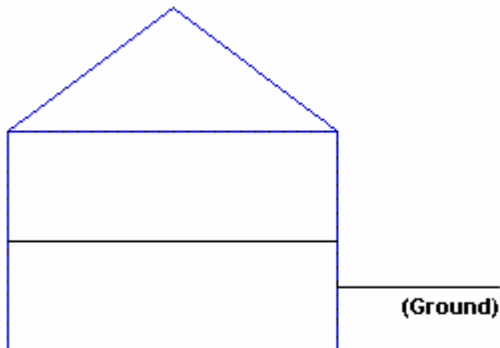


3 STORY FRAME

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



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

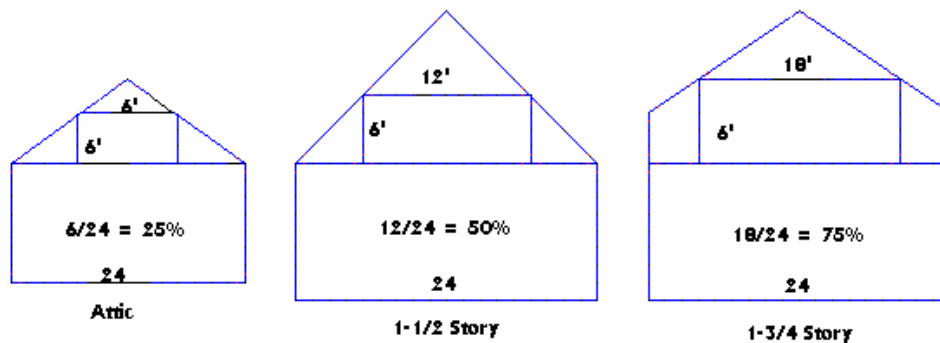


SPLIT ENTRY - one story Ranch Style Home $\frac{1}{2}$ of lower floor foundation exposed.

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

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

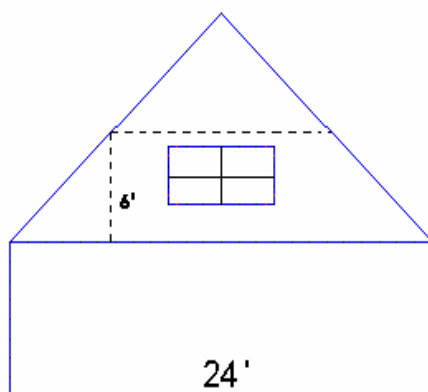
Example: Method 1



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

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

Example: Method 2



Computation:

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

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

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

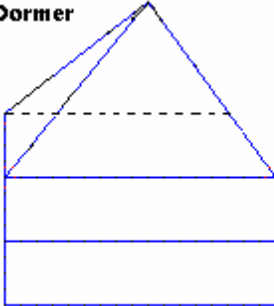
*Note: Estimate 6' ceiling height. Normally, this is just below or at window top. It is important to know where the first floor ends and the second floor begin, via window view, as high exterior side walls may not mean higher first floor ceiling and this may increase the potential second floor area.

Dormers

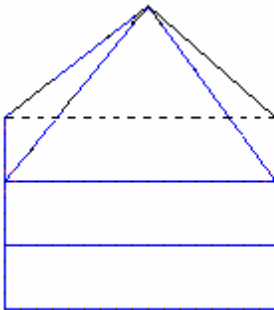
Dormers are projected roof lines that may or may not be considered as livable area. When dormers are of considerable size, they contribute to the livable area. The additional area supplied by the dormer must be included in the determination of story height.

EXAMPLES:

Dormer



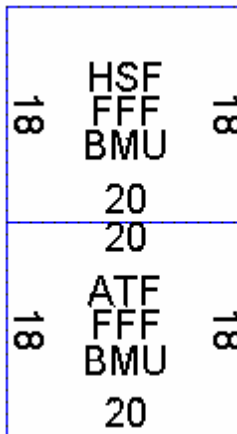
Normally, this is 2-1/2 story house without a dormer. Due to the addition of a full or at least 3/4 length dormer, we now have a 2-3/4 story house. Full dormer means from one end to the other. 3/4 dormer means the dormer covers at least 3/4 of the total distance from end to end.

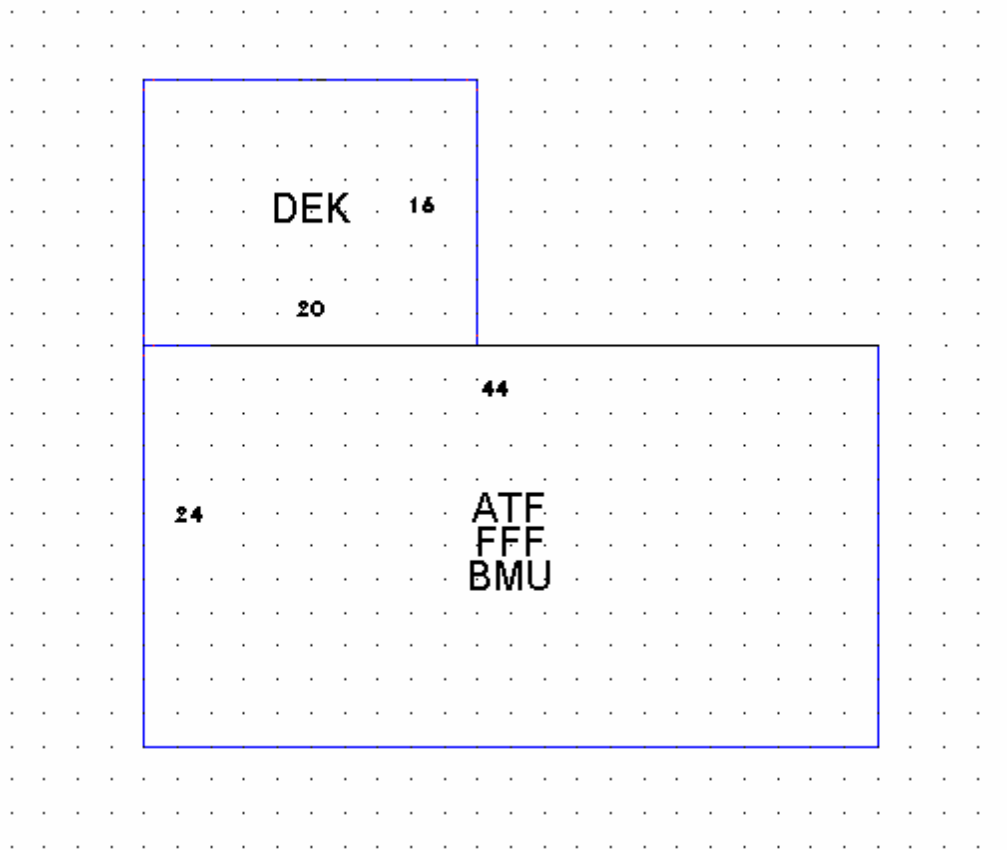


The addition of a dormer to each side of the house can transform a 2-1/2 story house to a 3 story house if full dormers or 2-3/4 story if partial dormers. It is important to note the size of the dormers, whether half, 3/4 or full.

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

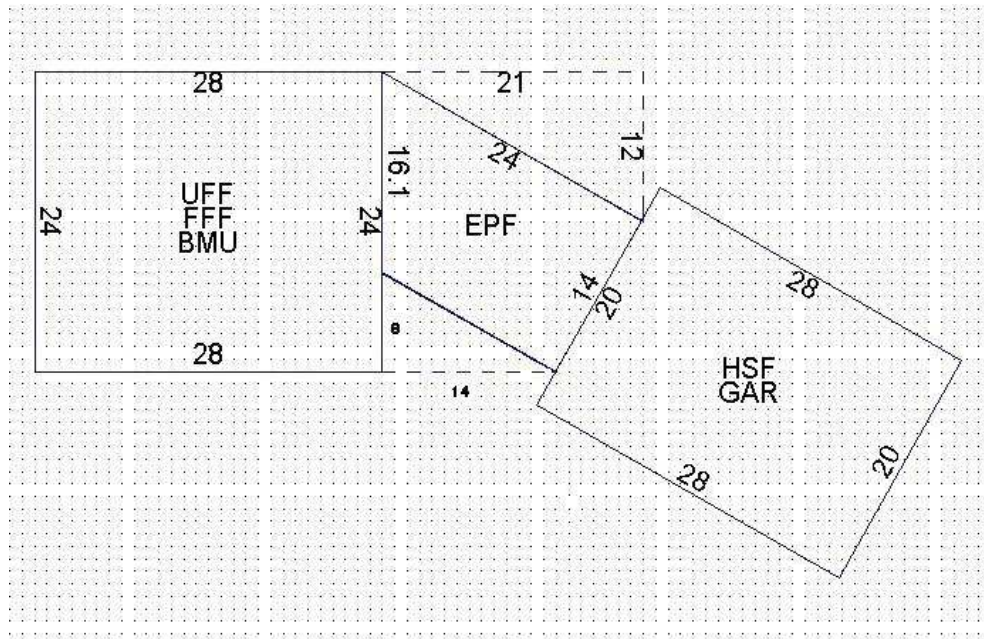
Represents dormer addition





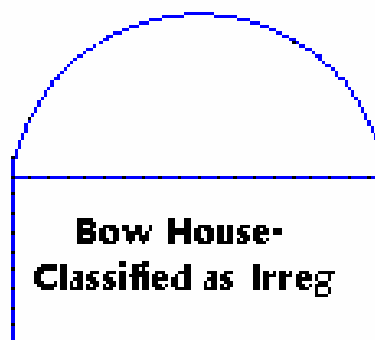
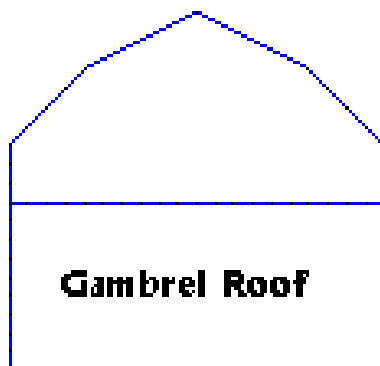
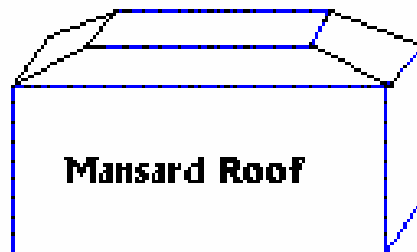
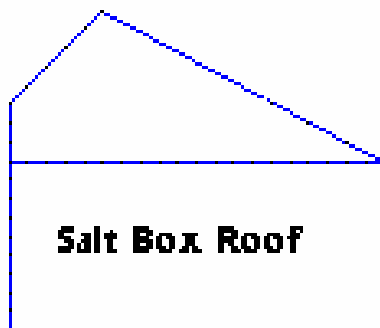
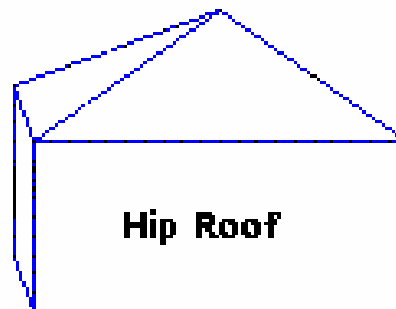
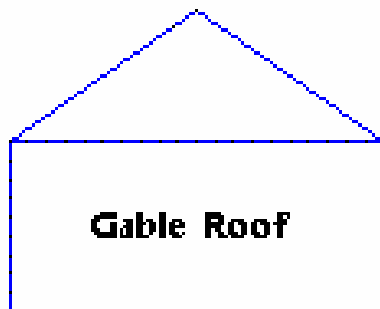
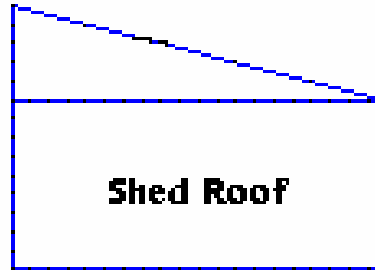
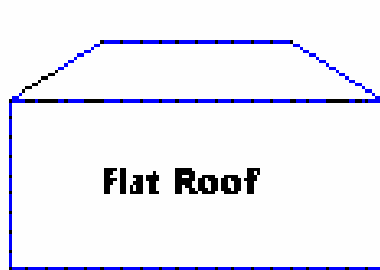
The grid on the back of the DCF is used to draw a sketch of the building to scale. Each point on the grid represents 2 feet, unless otherwise noted by the field person on the sketch.

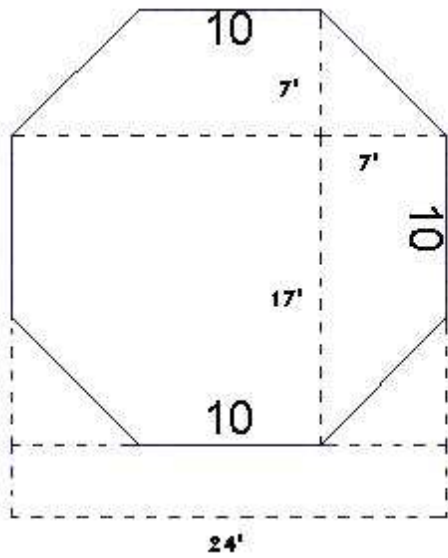
Each section is labeled by existing floors starting with the attic, upper floors, first floor or ground floor and then the basement. Order of the labels does not affect the value, but it does look more correct when labeled top down.



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

ROOF TYPES





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

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

SECTION 2

PRIOR DRA GENERAL STATISTICS

Prior Sales Analysis Information

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

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

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

DRA PRIOR YEAR RATIO RESULTS

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

Ratio Study Year 2014

Overall Median Assessment to Sales Ratio:	<u>104.8</u>
Coefficient of Dispersion:	<u>11.4</u>
Price Related Differential:	<u>1.03</u>

	<u>Ratio</u>	<u>COD</u>
Residential Land Only Sales:	<u>N/A</u>	<u>N/A</u>
Residential Land & Building Sales:	<u>104.3</u>	<u>9.6</u>
Commercial Land & Building Sales:	<u>N/A</u>	<u>N/A</u>

SECTION 3

VALUATION PREMISE

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

A. Three Approaches to Value

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

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

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

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

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

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

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

1. That the amount estimated is the highest price in terms of money for which the property is deemed most likely to sell in a competitive market.

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

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

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

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

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

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

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

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

AVITAR's

CAMA: Computer Assisted Mass Appraisal

Mass Appraisal

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

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

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

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

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

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

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

THE SALES DATA

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

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

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

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

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

<i>HIGHEST & BEST USE</i>

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

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

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

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

B. Zoning

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

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

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

Section 204 District Objectives and Land Use Control

The following tables set forth the objectives of each of the districts hereby established and the provisions of the regulations that apply respectively in each district. Any use designated as a "Permitted Use" in a particular district may be commenced in such district pursuant to Section 205 of this ordinance. Any use designated as a "Special Exception" in a particular district may be commenced in such district pursuant to Section 206 of this ordinance. Explanations of the terms lots, classification of lots, dimension requirements, accessory uses and application of District Regulations are found in Sections 204 through 324, inclusive.

Table 204.1 "AR" AGRICULTURAL-RESIDENTIAL

Objective and Characteristics

To encourage and maintain an area of rural-agricultural character with a lot residential density.

Uses

Permitted Uses

1. Agricultural
2. Single Family Dwelling
3. Two Family Dwelling
4. Seasonal Dwelling
5. Accessory Use Outbuildings
6. Home Occupation (Section 320)
7. Manufactured Housing (Article IV)
8. Portable Saw Mills
9. Family Day Care Home
10. Bed & Breakfast
11. Senior Housing up to twenty (20) units requiring Planning Board Approval under provision of RSA 676.4.
12. Accessory Apartment

Allowed By Special Exception

1. Meeting Hall (Legion, V.F.W., etc.)
2. Multifamily Dwellings (Section 310)
3. Lumberyards/Permanent Saw Mills
4. Church
5. Convalescent and Nursing Home
6. Outdoor Recreational Facilities
7. Public Utility Facilities
8. Municipal Facilities
9. Excavation of Natural Materials
10. Day Care Facilities Larger than Family Day Care Home (as defined in this Ordinance), Kindergarten, Nursery School

11. Docks, open decks, and stairways located within wetlands setbacks.
12. Aircraft Take Offs and Landing Strips as an accessory to a dwelling.
13. Home Occupations which generate hazardous waste.
14. Kennel

Areas and Dimensions

Minimum Lot Size Minimum		Yard Dimensions in Feet		
Area Per Dwelling Unit In Acres	Frontage in Feet	Front	Each Side	Rear
3	200	40	37.5	37.5

Section 205 Permitted Uses

Permitted uses are those uses that are allowed, providing the standards established by this ordinance are met.

Section 206 Special Exceptions

206.1 General Provision

Certain uses of land and buildings may be allowed as a special exception only by approval of the Board of Adjustment, if the standards contained in this ordinance are complied with. Before allowing such special exception, the Board of Adjustment shall first determine that the proposed use will conform to such requirements including:

- A. **Required Plan.** A plan for the proposed development of a site for a special exception shall be submitted with the application and such plan shall show the location of all buildings, parking areas, traffic access and circulation drives, open spaces, landscaping, and any other pertinent information that the Board may deem necessary to determine if the proposed use meets the requirements of this ordinance.
- B. **Expiration.** A permit for a special exception shall be deemed to authorize only one particular use and shall expire if the use shall cease for more than one year for any reason, and a new application shall be submitted for continuance for such special exception.
- C. **Existing Violations.** No permit shall be issued for a special exception for a property where there is an existing violation of this ordinance unless the granting of the special exception will correct the violation.
- D. **Criteria for a Special Exception.** In order for a special exception to be granted the proposed use or structure shall meet the following criteria;

C. Town Parcel Breakdown

Deerfield Parcel Count

	# of Parcels	Value
RESIDENTIAL LAND ONLY (not including current use):	163	\$ 8,713,300
RESIDENTIAL LAND ONLY WITH CURRENT USE:	267	\$ 2,199,317
RESIDENTIAL LAND & BUILDING (not including current use):	1256	\$ 335,323,200
Median: \$ 256,200		
RESIDENTIAL LAND & BUILDING WITH CURRENT USE:	246	\$ 72,799,631
MANUFACTURED HOUSING ON OWN LAND:	90	\$ 11,916,583
MANUFACTURED HOUSING ON LAND OF ANOTHER:	3	\$ 197,000
RESIDENTIAL CONDOMINIUMS:	Included in Residential Buildings	
DUPLEX & MULTI-FAMILY:	113	\$ 38,391,363
COMMERCIAL/INDUST. LAND ONLY (not including current use):	57	\$ 3,867,400
COMMERCIAL/INDUST. LAND & BUILDING (not including current use):	18	\$ 12,740,300
COMMERCIAL/INDUST. WITH CURRENT USE:	4	\$ 1,435,277
UTILITY:	12	\$ 69,842,700
TOTAL TAXABLE:	2229	\$ 557,426,071
TOTAL EXEMPT/NONTAXABLE:	129	\$ 23,729,800
TOTAL NUMBER OF PARCELS:	2358	
(TOTAL NUMBER OF CARDS):	2452	
PROPERTIES WITH VIEWS (included above):	82	
PROPERTIES WITH WATER FRONTAGE (included above):	327	
DRA CERTIFICATION YEAR:	2015	

D. Time Trending

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

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

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

The following is a summary of the analysis of the sales used broken down by year, a review of the Department of Revenues sales ratio studies for 2013 and 2014 and an analysis of one paired sale or property that sold twice.

<u>Sales Analysis Results</u>	<u>Year</u>	<u>Median Ratio</u>	<u>Year</u>	<u>Median Ratio</u>
	2013	1.088	2014	1.04
	2014	1.04	2015	1.03

To determine the trend factor for 2014 using the sales analysis, we took the difference between the 2013 and 2014 ratios (0.048), divided that number by the 2013 ratio 1.088 which resulted in a positive trend factor of 4.41% or 0.367% per month.

To determine a trend factor for 2015 using the sales analysis, we took the difference between the 2014 and 2015 ratios (0.01), divided that number by the 2014 ratio of 1.04 which resulted in a positive trend factor of 0.9615% or 0.080% per month.

The average of this analysis suggests a positive trend factor of 0.2235% per month

<u>DRA Equalization Ratio Study</u>	<u>Year</u>	<u>Median Ratio</u>
	2013	109.1%
	2014	104.8%

To determine the trend factor for 2014 using the DRA figures, we took the difference between the 2013 and 2014 ratios (4.3), divided that number by the 2013 ratio of 109.1% which resulted in a positive trend factor of 3.94% or 0.328% per month.

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

This analysis suggests a positive 0.33% (rounded) per month trend.

In addition, we completed a paired sales study which represents a trend from 2013 through 2015.

<u>Sale #</u>	<u>Map/Lot</u>	<u>Sale #1</u> <u>Date/Price</u>	<u>Sale #2</u> <u>Date/Price</u>	<u>Percent</u> <u>Change</u>	<u>Mos.</u> <u>Between</u> <u>Sales</u>	<u>% Per</u> <u>Month</u>
1.	415-29	12/13 \$208,900	04/15 \$227,000	8.7%	18	0.48%

The paired sale suggests a positive 0.48% per month trend.

Consideration was given to all three statistics. The median of the 3 analysis suggests a positive trend of .33% per month and this was applied to all sales prior to 04/01/14. All information reviewed and analyzed suggests a stable real estate market in Deerfield from 2014 into 2015 and therefore the trending was only applied to sales through 04/01/14.

E. Neighborhood Classification

Market Value Influences

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

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

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

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

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

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

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

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

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

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

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

Neighborhoods are classified by alphabetical letters, as follows:

NC

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

E = Average or most common.

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

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

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

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

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

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

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

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

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

F. Basic Mass Appraisal Process

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

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

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

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

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

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

G. Assumptions, Theories & Limiting Factors

Assumptions

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

Theories

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

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

Limiting Factors

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

H. Telecommunications & Utilities Valuation

1. Telecommunication

Assumptions

- a.) DOT miles of road to be accurate and complete.
- b.) Data provided by companies to be accurate and complete.
- c.) Width of Public Right-of-Way (PRW) to be 10 feet.
- d.) If no data provided, pole count will be estimated as follows: Linear feet of roads ÷ 250, 60% joint ownership and 30-40% good based on average age. RCN poles is \$1,100.

Methodology

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

2. Utilities

Assumptions

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

Methodology – Replacement Cost New Less Depreciation

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

Towers – Reported Original Cost \$150,000 Year in Service 1984
 1984 Index = 233
 2009 Base Year Index = 553
 $150,000 \div 233 = 64,377.68 \times 553 = \$356,008.57$ Replacement Cost
 This replacement cost must then be depreciated for age.
 If that depreciation was 59%, the value would be \$146,854

The accuracy or value of any cost approach to value is the depreciation developed for each item, as well as the remaining economic life allowed to each item that has passed its life expectancy but is still in service. As such, Avitar's unique depreciation, developed over time, is proprietary.

Cross country easements or land owned in fee simple by the utility under the transmission lines is valued at a rate of \$3,000 per acre. All known pole attachees in the public right-of-way are assessed in the same fashion.

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

AVITAR ASSOCIATES OF NEW ENGLAND INC.

Utility Valuation Report Listing

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

UTILITY NAME: DEERFIELD-PSNH 2015

UTILITY VALUATION YEAR: 2015

Description	Original Cost	Replacement Cost	Depreciation	Assessment Value
E335 HYDRO FLOWAGE RIGHTS	\$ 875	\$ 875	% 0.419429	\$ 508
E353 TRANS, STATION EQUIPMENT	\$ 38,059,375	\$ 63,604,592	% 0.353369	\$ 41,128,717
E354 TRANS, TOWERS & FIXTURES	\$ 765,758	\$ 2,386,885	% 0.654774	\$ 824,014
E355 TRANS, POLES & FIXTURES	\$ 6,800,295	\$ 19,377,951	% 0.602419	\$ 7,704,309
E356 TRANS, OVER CONDUCT & DE	\$ 2,376,266	\$ 11,825,460	% 0.737208	\$ 3,107,636
E362 DISTR, STATION EQUIPMENT	\$ 1,172,021	\$ 2,398,421	% 0.375332	\$ 1,498,218
E364 DISTR, POLES, TOWERS & FXT	\$ 2,446,667	\$ 6,425,614	% 0.583227	\$ 2,678,021
E365 DISTR, OVER CONDUCT & DE	\$ 2,935,186	\$ 10,473,788	% 0.580890	\$ 4,389,671
E366 DISTR, UNDERGRND CONDUIT	\$ 42,947	\$ 76,395	% 0.296433	\$ 53,749
E367 DISTR, UNDER COND & DEVIC	\$ 254,009	\$ 574,599	% 0.299306	\$ 402,618
E368 DISTR, PAD TRANSFORMERS	\$ 706,312	\$ 706,312	% 0.000000	\$ 706,312
E369 DISTR, SERVICES OVER&UND	\$ 1,139,618	\$ 1,872,916	% 0.320109	\$ 1,273,378
E370 DISTR, METERS INSTALLED	\$ 218,650	\$ 218,650	% 0.000000	\$ 218,650
E373 DISTR, STR LIGHTS OVERHD	\$ 98,432	\$ 245,280	% 0.566483	\$ 106,333
E400 UNCLASSIFIED CONSTRUCTIO	\$ 678,343	\$ 678,343	% 0.000000	\$ 678,343

GRAND TOTALS FOR DEERFIELD-PSNH 2015:

\$ 57,694,754

\$ 120,866,081

\$ 64,770,500*

* Value Rounded To Nearest Hundred

SECTION 4

CAMA SYSTEM

A. INTRODUCTION TO THE AVITAR CAMA SYSTEM

A. INTRODUCTION TO THE AVITAR CAMA SYSTEM

THE POINT SYSTEM - An Industry Standard

The point system for mass appraising is an industry standard developed many years ago and represents the best cost valuation system modified by the local market available and used (in some form or another) by most, if not all, Computer Assisted Mass Appraisal (CAMA) appraisal systems available on the market.

Avitar's CAMA system uses the point system. However, ever since 1986 we have made many very important refinements to increase accuracy, equity, reliability and consistency. We have also provided a menu driven system for ease of use.

Very simply, the system works by dividing up the building into components which consistently represent a certain predictable percent of the total value. These construction components are then assigned point values which represent its contribution to the total value and accounts for the cost and market appeal of the item.

POINTS

Points are based on the associated cost to the total building in relation to other options for similar features. The exterior wall factors also include the structural frame. These point values are based on the percentage that the actual cost historically represents to the total cost and provides a consistent, predictable and equitable approach to mass appraisal building values.

Each building is first measured and sketched showing the actual footprint of the building and various story heights. Then the following attributes are listed:

Roof Style & Cover	Example – Gable or Hip/Asphalt
Exterior Wall	Example – Clapboard/Vinyl (Up to Two Different Exteriors can be listed, using the two most predominant)
Interior Wall	Example – Plaster/Wood (Up to Two Different Interiors can be listed, using the two most predominant)
Floor Cover	Example – Pine/Softwood & Carpet (Up to Two Different Floor Covers can be listed, using the two most predominant)
# of Bedrooms	
# of Bathrooms	
Fixtures	
Extra Kitchen	
Central Air	
Generator	
Fireplaces	If no point value associated in the cost tables, then fireplaces are still valued in the extra features.
Heat	Example – Oil/FA Ducted (This is an oil fired furnace with forced air ducted system)
Quality	Example – A4 Exc (Here A=average, A1 is one grade better and A4 is 4 graders better)

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

Bedroom & Bathroom Data

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

EFFECTIVE AREA CALCULATIONS

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

EXAMPLE: BUILDING AREA CALCULATIONS

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

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

EXAMPLE:

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

STORY HEIGHT ADJUSTMENTS

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

DEPRECIATION TYPES & USE

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

EXAMPLE - 200 Year Old House

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

EXAMPLE - For the 200 year old home in good condition

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

Depreciated Bldg. Value = 93,528

- OR -

Building Value	=	129,900
% Condition Good	=	x 72%

Depreciated Bldg. Value = 93,528

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

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

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

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

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

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

LAND VALUE COMPUTATIONS

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

SAMPLE LAND CHART

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

Excess acreage at \$1,500 per acre

Base View Value = \$50,000

Base Waterfront = \$100,000

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

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

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

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

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

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

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

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

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

Example:

Zone = Two Acres, 100 Front Feet

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

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

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


SECTION 5

CAMA APPRAISAL REVIEW CARD

ABBREVIATIONS, SAMPLES & DEFINITIONS

Notices may not be exact copies

PICTURE



(8)

MUNICIPAL SOFTWARE BY AVITAR
ANYTOWN ASSESSING
OFFICE

PARCEL TOTAL TAXABLE VALUE (10)			
Year	Building	Features	Land
2012	\$ 79,100	\$ 3,000	\$ 97,500
		Parcel Total: \$ 179,600	
2013	\$ 79,100	\$ 3,000	\$ 97,500
		Parcel Total: \$ 179,600	
2014	\$ 80,000	\$ 3,000	\$ 82,000
		Parcel Total: \$ 165,000	

Site: AVERAGE Driveway: GRAVEL Road: GRAVEL		
Q	R	Tax Value Notes
0	N	42,300
0	N	2,200
		37,500

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

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

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

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

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

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

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

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

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

Units - Size of land being assessed on each line.

AC = Acres

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

WF = Waterfront Feet

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

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

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

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

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

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

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

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

Ad Valorem - Market value.

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

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

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

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

Map: 0000U3

Lot: 000015


Sub: 000000

Card: 1 of 1

1 MAIN STREET

ANYTOWN

Printed: 10/6/2014

		OWNER		TAXABLE DISTRICTS	
(1)		(2)		(3)	
DOW, JOHN		1 MAIN STREET ANYTOWN, NH 03123		District Percentage	
PERMITS					
Date	Permit ID	Permit Type	Notes		
10/22/12	15-12	ADDITION	DORMER		
(5)					
BUILDING DETAILS					
Model: 1.5 STORIES LOG Roof: GABLE OR HIP/ASPHALT Ext: LOGS Int: WOOD/LOG Floor: HARDWOOD/PINE/SOFT WD Heat: OIL/FA DUCTED Bedrooms: 3 Baths: 1.0 Fixtures: 3 Extra Kitchens: Fireplaces: A/C: No Generators: Quality: A0 AVG Corn. Wall: Size Adj: 1.1753 Base Rate: RSA 80.00 Bldg. Rate: 1.1286 Sq. Foot Cost: \$ 90.29					
BUILDING SUB AREA DETAILS					
ID	Description	Area	Adj.	Effect.	
BMU	BSMNT	609	0.15	91	
CRL	CRAWL SPACE	84	0.05	4	
CTH	CATHEDRAL	336	0.10	34	
FFF	FST FLR FIN	693	1.00	693	
HSF	1/2 STRY FIN	357	0.50	179	
OPF	OPEN PORCH FIN	264	0.25	66	
GLA:	872	2,343		1,067	
(7)					
2014 BASE YEAR BUILDING VALUATION (8)					
Market Cost New:		\$ 96,339			
Year Built:		1967			
Condition For Age:		AVERAGE 17 %			
Physical:					
Functional:					
Economic:					
Temporary:					
Total Depreciation:		17 %			
Building Value:		\$ 80,000			

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

Model – Story Height/Building Type

Roof - Style & Material Cover

Ext - Exterior Wall Cover

Int - Interior Wall Material

Floor - Floor Cover Material

Heat - Type & Fuel

Bedrooms - # of Bedrooms

Bath - # of Baths

Fixtures - Total # of Bath Fixtures

Extra Kitchens – In-law or Living Area Kitchen

Fireplaces

A/C - Central Air

Generators

Quality - Building Quality Description

Com Wall - Commercial Wall Structure

Size Adj - Size Adj Factor

Base Rate - Bldg Sq Ft Cost

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

Sq. Foot Cost - Final Adjusted Bld Sq Ft Cost

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

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

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

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

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

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

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

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

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

SAMPLE - LIST LETTER

TOWN OF ANYTOWN
25 MAIN STREET
ANYTOWN, NH 03123

DOW, JOHN
1 MAIN STREET
ANYTOWN, NH 03123

Map Lot Sub : 0000U3 000006 000000

April 1, 2015

Dear Property Owner:

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

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

Please call **603-123-4567 STARTING Tuesday, 4/14/15 thru Thursday, 4/16/15 between 8:00 am & 4:30 pm** to arrange an appointment in the near future for an interior inspection of your property. Please have this notice available when you call.

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

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

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

SAMPLE - NOTICE OF PRELIMINARY VALUES

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

DOW, JOHN
1 MAIN STREET
ANYTOWN, NH 03123

Map Lot Sub : 0000U3 000006 000000

NOTICE OF PRELIMINARY ASSESSMENT VALUES

May 9, 2015

Dear Property Owner:

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

Should you feel an error exists or should you like to make an appointment to review your assessment, you should call **603-555-5555 starting on Mon, 5/16/15 thru, Thurs, 5/19/15 from 8:00 am to 4:30 pm** to arrange an appointment. Reviews will be held **BY APPOINTMENT ONLY** at the **Anytown Town Hall** at a later date. Please keep in mind the phone number will only be answered during the times listed above. If you cannot call during this time frame, please put your specific concerns in writing and we will review them. Do not attempt to fax a request for appointment during or after the date above.

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

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

Thank you for your cooperation.

Land Value: \$ 151,300

Other Value: \$ 209,400

Total Parcel Value: \$ 360,700

SAMPLE - SECOND NOTICE OF VALUE AFTER PRELIMINARY HEARINGS

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

DOW, JOHN
1 MAIN STREET
ANYTOWN, NH 03745

Map Lot Sub : 0000U3 000006 000000

June, 15, 2015

Dear Property Owner:

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

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

If you have any further questions or concerns, they should be addressed through the abatement process once you have received your final tax bill in the fall.

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

Sincerely,
Avitar Associates of NE, Inc.
Contract Assessor

Land Value: \$ 127,700

Other Value: \$ 121,900

Total Parcel Value: \$ 249,600

DEFINITIONS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Encumbrance: Any limitation that affects property rights and value.

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

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

Estate: A right or interest in property.

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

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

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

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

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

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

IAAO: International Association of Assessing Officers.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SECTION 6

SALES DATA

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

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

Effective date of this revaluation is 4/1/2015.

Sales that occurred between 1/1/2014 and 5/1/2015 were used. Preliminary analysis relied upon sales 1/1/14 to 5/1/15. In the final testing/analysis, sales through 9/14/15 were included, however were not necessarily measured and listed as part of this contract.

Total Number of Qualified Sales Used 105 sales were used.

B. Qualified & Unqualified Sales Report

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

The sales list includes the following abbreviations, defined here:

LC=Land Use Code

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

NC=Neighborhood Code

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

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

SH=Story Height

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

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

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

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

Deerfield Sales Analysis Report

Ratio	Map Sale Note	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Sale Price	Assessment Sale Date	I	Q	Unqualified Description Grantor	Prior Year Assessment
0.819	000416	000043	000000	01	5.10	R1	F	RSA	C	\$ 360,000	\$ 294,900 06/29/2015	I	Q	KOCH, LEOKADIA W	\$ 269,800
0.845	000411	000010	000000	01	4.05	R1	F	RSA	C	\$ 295,000	\$ 249,200 08/12/2015	I	Q	PIERCE, SAMUEL C.	\$ 251,700
0.876	000424	000060	000000	01	1.00	R1	E	RSA	C	\$ 223,000	\$ 195,300 06/26/2015	I	Q	ALIBERTI, ROGER	\$ 198,200
0.880	000423	000051	000000	01	1.08	R1	F	RSA	D	\$ 360,000	\$ 316,900 09/01/2015	I	Q	BYRNE, ROBIN LANE	\$ 340,400
0.904	000420	000008	000000	01	0.78	R1	F	RSA	A	\$ 243,000	\$ 219,600 06/22/2015	I	Q	ANDERSON, SCOTT	\$ 202,600
0.909	000409	000065	000000	01	0.28	R1	F	RSA	B	\$ 153,600	\$ 139,600 08/03/2015	I	Q	SMITH, PAUL M.	\$ 142,100
0.910	000209	000051	000000	04	5.80	R1W	E	RSA	C	\$ 260,000	\$ 236,700 08/17/2015	I	Q	ABRAHAMSON, DAVID A	\$ 257,800
0.918	000416	000007	000000	01	3.01	R1	F	RSA	D	\$ 348,000	\$ 319,500 06/30/2015	I	Q	GARNEAU, MARK J	\$ 299,700
0.919	000415	000019	000002	01	4.14	R1	E	RSA	D	\$ 324,000	\$ 297,900 06/29/2015	I	Q	PMDF BUILDERS, LLC	\$ 302,000
0.922	000420	000059	000001	01	3.37	R1	F	RSA	D	\$ 352,000	\$ 324,400 08/10/2015	I	Q	LEMAY, PETER J.	\$ 333,500
0.930	000414	000083	000000	01	3.04	R1	F	RSA	D	\$ 260,000	\$ 241,700 04/22/2015	I	Q	ROSKO, RONALD K	\$ 227,000
0.930	000201	000012	000002	01	3.42	R1	D	RSA	A	\$ 213,000	\$ 198,100 10/02/2014	I	Q	DAVID PELLETIER CONSTR	\$ 0
0.932	000419	000023	000000	01	5.00	R1	F	RSA	E	\$ 449,000	\$ 418,600 07/31/2015	I	Q	DRAPEAU, DAVID	\$ 410,500
0.947	000419	000024	000000	01	5.01	R1	F	RSA	C	\$ 315,000	\$ 298,300 06/24/2015	I	Q	STRICKLER, SUZANNE S.	\$ 314,900
0.950	000424	000050	000000	01	5.05	R1	E	RSA	C	\$ 329,000	\$ 312,400 03/02/2015	I	Q	MACKENZIE, KELLE	\$ 294,200
0.959	000210	000012	000000	01	0.60	R1	F	RSA	E	\$ 258,000	\$ 247,300 09/14/2015	I	Q	BURNHAM, NATHAN L	\$ 235,400
0.959	000415	000022	000000	01	15.00	R1	E	RSA	C	\$ 435,000	\$ 417,000 05/14/2015	I	Q	MORRILL, DANIEL W	\$ 460,900
0.959	000415	000029	000000	01	1.00	R2	E	RSA	B	\$ 227,000	\$ 217,700 04/16/2015	I	Q	JONES, EMILY S	\$ 218,100
0.961	000409	000031	000000	01	7.71	R1	G	RSA	E	\$ 361,200	\$ 347,200 05/19/2015	I	Q	LAZDOWSKI, ERIC	\$ 366,500
0.969	000424	000093	000013	01	1.15	R1	G	RSA	D	\$ 327,000	\$ 316,700 07/31/2015	I	Q	LANGLOIS, ZACHARY J	\$ 319,800

Ratio	Map	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Sale Price	Assessment	I	Q	Unqualified Description	Prior Year Assessment
	Sale Note								Eff. Area		Sale Date			Grantor	
0.973	000411	000013	000006	01	5.93	R1	F	RSA	C	\$ 379,000	\$ 368,600	I	Q	RICHTER, PAUL M	\$ 382,000
									3,203		10/29/2014				
0.976	000414	000012	000000	01	9.00	R1	F			\$ 136,533	\$ 133,200	V	Q	MATHEWS, PAUL G, TTEE	\$ 118,300
											02/12/2015				
0.976	000415	000046	000000	01	1.10	R1	F	RSA	A	\$ 186,000	\$ 181,500	I	Q	EMANUELE, JOSEPH B	\$ 170,500
									1,116		10/09/2014				
0.977	000414	000093	000000	01	10.20	R1	F	RSA	C	\$ 262,533	\$ 256,500	I	Q	CHOUNARD JR., EDWARD	\$ 257,600
									2,740		11/25/2014				
0.978	000419	000046	000016	01	1.42	R1	G	RSA	C	\$ 285,000	\$ 278,700	I	Q	FREEL, DAVID R.	\$ 283,100
									2,575		04/27/2015				
0.981	000411	000045	000004	01	4.84	R1	F			\$ 76,266	\$ 74,800	V	Q	GADD, DEBORAH, TRUSTEE	\$ 76,300
											03/12/2015				
0.982	000208	000037	000000	02	0.39	R1W	D	RSA	A	\$ 165,000	\$ 162,100	I	Q	DAIGLE, ALLEN	\$ 155,900
									1,389		09/09/2015				
0.986	000414	000130	000000	01	10.71	R2	F	RMF	D	\$ 275,000	\$ 271,100	I	Q	NEELY, STEPHEN J	\$ 275,500
									2,578		04/27/2015				
0.999	000420	000048	000002	01	1.21	R1	G	RSA	C	\$ 353,700	\$ 353,300	I	Q	BRADLEY, DARRELL F	\$ 367,200
									3,204		08/24/2015				
1.004	000208	000002	000000	02	1.50	R1W	E	RSA	A	\$ 182,000	\$ 182,800	I	Q	STEVENS, DIANE	\$ 187,800
									1,213		12/22/2014				
1.005	000411	000045	000007	01	4.14	R1	F			\$ 75,000	\$ 75,400	V	Q	HUSSEY, WAYNE, TTEE	\$ 81,800
											12/06/2014				
1.011	000423	000035	000000	01	3.28	R1	E	RSA	C	\$ 254,300	\$ 257,100	I	Q	GILICK, TRACY	\$ 277,000
									2,708		07/01/2015				
1.012	000419	000026	000000	01	1.60	R1	F	RSA	C	\$ 285,000	\$ 288,500	I	Q	SICARD, MARK E.	\$ 245,100
									3,630		12/16/2014				
1.012	000419	000027	000014	01	1.26	R1	G			\$ 65,000	\$ 65,800	V	Q		
											02/03/2015			TUKCOR REAL ESTATE & D	\$ 22,500
1.017	000419	000027	000017	01	1.30	CUUH	G			\$ 130,000	\$ 132,200	V	Q		
											08/04/2015			TUKCOR REAL ESTATE & D	\$ 22,500
	SOLD W/419-27-16, ASSMT=BOTH LOTS IN CU; APPRS @ MKT														
1.019	000424	000093	000019	01	1.20	R1	G	RSA	D	\$ 307,500	\$ 313,300	I	Q	BOZOIAN, KYLE MATTHEW	\$ 334,200
									2,947		08/05/2015				
1.023	000205	000023	000000	01	4.40	R1	E	RSA	E	\$ 296,000	\$ 302,900	I	Q	SHAMPY, GEORGE	\$ 320,000
									3,241		11/25/2014				
1.023	000420	000048	000010	01	1.56	R1	G	RSA	C	\$ 325,000	\$ 332,600	I	Q	JACOBUS, JAMIE S.	\$ 325,000
									2,865		11/26/2014				
1.031	000416	000002	000001	01	7.76	R1	F	RSA	E	\$ 335,000	\$ 345,400	I	Q	SULLIVAN, GRACE L.	\$ 353,600
									3,535		12/01/2014				
1.032	000410	000089	000000	01	1.20	R1	F	RSA	B	\$ 244,000	\$ 251,900	I	Q	SCHINDLER, CHRISTINE R	\$ 204,200
									2,206		10/27/2014				

Ratio	Map	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Sale Price	Assessment	I	Q	Unqualified Description	Prior Year Assessment
	Sale Note							Eff. Area			Sale Date			Grantor	
1.033	000419	000046	000011	01	1.58	R1	G	RSA	D	\$ 239,933	\$ 247,800	I	Q	TUKCOR REAL ESTATE & D	\$ 68,100
	INCLUDES FNTDN							1,845			10/29/2014				
1.034	000411	000015	000000	01	3.05	R1	F	RSA	D	\$ 280,000	\$ 289,600	I	Q	STRATEGIC CONTRACTING	\$ 98,100
	NEW CONSTRUCTION							2,374			12/30/2014				
1.036	000424	000064	000000	04	6.80	R1W	E	RSA	D	\$ 331,900	\$ 343,700	I	Q	LACROSS, PAUL A	\$ 365,100
								3,597			07/27/2015				
1.036	000414	000117	000000	01	3.77	R1	F	RSA	D	\$ 375,000	\$ 388,400	I	Q	TRUE, KATHRYN R	\$ 372,400
								4,230			04/17/2015				
1.039	000406	000029	000000	01	16.00	R2	E	RSA	D	\$ 299,900	\$ 311,600	I	Q	FISHER, DONALD A, TTEE	\$ 359,400
	IN CURRENT USE, UPDATE YEAR OK TO USE							3,604			06/29/2015				
1.040	000209	000050	000000	04	1.50	R1W	E	RSA	B	\$ 182,000	\$ 189,200	I	Q	STEVENS, RICHARD E. SR	\$ 225,600
								1,402			10/31/2014				
1.043	000419	000027	000018	01	2.67	R1	G			\$ 65,000	\$ 67,800	V	Q		
	SALE PRICE INCLUDES TWO SEPARATE LOTS 419-27-14 & 419										02/03/2015			TUKCOR REAL ESTATE & D	\$ 23,500
1.047	000410	000066	000000	01	2.75	R1	F	RSA	E	\$ 293,000	\$ 306,800	I	Q	LITTLEFIELD, NINA	\$ 294,500
								2,434			06/22/2015				
1.057	000209	000047	000000	04	23.70	R1W	E	RSA	D	\$ 259,000	\$ 273,800	I	Q	PARENT, DAVID TRUSTEE	\$ 300,300
	IN CU UPDATE YEAR OK TO USE							2,534			08/21/2015				
1.067	000413	000007	000003	01	3.20	R1	F	RSA	D	\$ 327,000	\$ 348,800	I	Q	EMERTON, SCOTT	\$ 358,700
	18 DOM APPEARS LIMITED MARKETING AT BELOW MARKET I 3,228										04/22/2015				
1.068	000411	000013	000000	01	20.10	R1	F	RSA	E	\$ 292,000	\$ 312,000	I	Q	HOLLIS, JOHN W	\$ 362,400
	SALE PRICE ON MLS #4372368 IS \$292,000, TRANSFER TAX AP 2,223										12/04/2014				
1.071	000413	000017	000000	01	32.00	R1	F			\$ 135,000	\$ 144,600	V	Q	MIDDLE ROAD TRUST	\$ 162,200
											08/25/2015				
1.074	000416	000022	000000	01	13.00	R2	F	RSA	C	\$ 310,000	\$ 333,000	I	Q	DAVIS, ROBERT	\$ 348,800
	CU BUT UPDATE YR OK TO USE							3,029			09/02/2015				
1.083	000419	000048	000001	01	3.73	R1	F	RSA	D	\$ 266,000	\$ 288,000	I	Q	BLASZCZAK, MICHAEL	\$ 307,100
								2,445			04/03/2015				
1.100	000405	000091	000000	01	6.68	R1	E	RSA	D	\$ 290,000	\$ 319,100	I	Q	ST GEORGE, RENE	\$ 334,100
								3,086			08/03/2015				
1.121	000210	000025	000000	01	1.10	R1	E	RSA	D	\$ 228,400	\$ 256,100	I	Q	STEVENS, DIANA M, TRUS	\$ 270,500
								2,998			06/16/2015				
1.195	000419	000027	000024	01	1.22	R1	G			\$ 55,000	\$ 65,700	V	Q	WHITE, GINA, TTEE	\$ 24,900
											06/10/2015				
1.223	000405	000049	000000	01	10.44	R2	F	RSA	C	\$ 237,000	\$ 289,800	I	Q	MILLER, ROBERT ALLAN	\$ 317,600
								3,509			06/22/2015				

Deerfield Sales Analysis Report

Ratio	Map Sale Note	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Sale Price	Assessment Sale Date	I	Q	Unqualified Description	Prior Year Assessment
0.013	000416	000063	000000	01	1.10	R1	X			\$ 167,000	\$ 2,200	V	U	MPC-CAN SELL SEPRITLY DUBIANSKY, JOSEPH	\$ 1,200
	SOLD W/416-64										06/02/2015				
0.056	000419	000027	000025	01	1.52	R1	G			\$ 330,000	\$ 18,400	V	U	MPC-CAN SELL SEPRITLY WHITE, GINA, TTEE	\$ 25,200
0.199	000419	000027	000019	01	1.28	R1	G			\$ 330,000	\$ 65,800	V	U	MPC-CAN SELL SEPRITLY WHITE, GINA, TTEE	\$ 25,000
0.199	000419	000027	000022	01	1.28	R1	G			\$ 330,000	\$ 65,800	V	U	MPC-CAN SELL SEPRITLY WHITE, GINA, TTEE	\$ 25,000
0.200	000419	000027	000021	01	1.35	R1	G			\$ 330,000	\$ 65,900	V	U	MPC-CAN SELL SEPRITLY WHITE, GINA, TTEE	\$ 25,000
0.200	000419	000027	000020	01	1.39	R1	G			\$ 330,000	\$ 66,000	V	U	MPC-CAN SELL SEPRITLY WHITE, GINA, TTEE	\$ 25,100
0.202	000419	000046	000014	01	1.78	R1	G			\$ 330,000	\$ 66,500	V	U	MPC-CAN SELL SEPRITLY WHITE, GINA, TTEE	\$ 22,900
0.219	000419	000027	000018	01	2.67	R1	G			\$ 310,000	\$ 67,800	V	U	L/O ASMT - L/B SALE RJM HOLDINGS, LLC	\$ 23,500
0.251	000419	000027	000006	01	1.19	R1	G			\$ 275,000	\$ 69,100	V	U	MPC-CAN SELL SEPRITLY WHITE, GINA, TTEE	\$ 22,400
0.265	000419	000027	000008	01	1.21	R1	G			\$ 275,000	\$ 73,000	V	U	MPC-CAN SELL SEPRITLY WHITE, GINA, TTEE	\$ 22,400
0.266	000419	000027	000009	01	1.34	R1	G			\$ 275,000	\$ 73,200	V	U	MPC-CAN SELL SEPRITLY WHITE, GINA, TTEE	\$ 22,500
0.267	000419	000027	000010	01	1.53	R1	G			\$ 275,000	\$ 73,500	V	U	MPC-CAN SELL SEPRITLY WHITE, GINA, TTEE	\$ 22,700
0.276	000419	000027	000007	01	1.15	R1	G			\$ 275,000	\$ 75,800	V	U	MPC-CAN SELL SEPRITLY WHITE, GINA, TTEE	\$ 22,400
0.544	000419	000027	000012	01	1.12	R1	G	RSA	C	\$ 349,000	\$ 189,700	I	U	IMPRVMT U/C AT ASMT TUKCOR REAL ESTATE & D	\$ 22,400
0.632	000419	000027	000007	01	1.15	R1	G			\$ 120,000	\$ 75,800	V	U	IMPRVMT U/C AT ASMT DAR BUILDERS, LLC	\$ 22,400
0.662	000408	000051	000000	01	3.07	R1	E	RSA	A	\$ 330,000	\$ 218,500	I	U	INSUF CNT MKT EXPOSUR BOYSON, HOLLY RYAN	\$ 218,100
0.683	000413	000062	000000	01	41.25	R1	F			\$ 200,000	\$ 136,500	V	U	MPC-CAN SELL SEPRITLY WASSON, BEVERLY	\$ 151,200
0.846	000411	000013	000005	01	6.52	R2	F	RMF	E	\$ 425,345	\$ 359,700	I	U	FORECLOSURE BERGERON, RONALD M & DO	\$ 382,000
0.851	000419	000027	000011	01	1.31	R1	G	RSA	D	\$ 279,200	\$ 237,700	I	U	IMPRVMT U/C AT ASMT TUKCOR REAL ESTATE & D	\$ 22,500
0.910	000424	000017	000000	01	3.10	R1	E	RSA	A	\$ 262,933	\$ 239,300	I	U	UNK PERSONAL PROPRITY POWERS JR., ROBERT E.	\$ 242,200
	INCLUDED GENERATOR, FLAT SCREEN TV, WASHER/DRYER, '1,523										10/01/2014				

Ratio	Map Sale Note	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Sale Price	Assessment Sale Date	I	Q	Unqualified Description Grantor	Prior Year Assessment
0.994	000423	000067	000000	01	5.28	R1	E	RSA	C	\$ 203,000	\$ 201,700 03/13/2015	I	U	FORECLOSURE ELDRIDGE, JOSEPH E	\$ 216,000
1.020	000415	000052	000000	01	5.00	R1	F	RSA	A	\$ 226,266	\$ 230,700 04/24/2015	I	U	GOVMT AGENCY GRNTR/E JPMORGAN CHASE BANK	\$ 231,600
1.020	000418	000089	000000	01	1.70	R1	E	RSA	A	\$ 225,000	\$ 229,600 05/06/2015	I	U	FINANCIAL CO GRNTR/E FANNIE MAE A/K/A	\$ 228,200
1.045	000210	000054	000000	04	96.43	R1W	E	MHD	A	\$ 270,000	\$ 282,200 03/27/2015	I	U	BUSIN AFFIL GRNTR/E JCR CONSTRUCTION CO	\$ 244,200
1.102	000209	000008	000000	01	26.25	R1	F	RSA	A	\$ 269,900	\$ 297,500 05/22/2015	I	U	SUBDIVIDED POST ASMT CADY, AARON B.	\$ 232,300
1.142	000419	000055	000000	01	6.70	R1	F	RSA	C	\$ 262,000	\$ 299,200 09/10/2015	I	U	LNDLRD/TENANT SALE DUPONT, DIANE C.	\$ 314,300
1.206	000201	000012	000003	01	3.42	R1	D			\$ 47,000	\$ 56,700 02/18/2015	V	U	BUSIN AFFIL GRNTR/E YEATON, JOYCE REVOC TR	\$ 0
1.224	000416	000019	000000	01	21.30	R1	F	RSA	E	\$ 335,000	\$ 410,000 06/30/2015	I	U	LNDLRD/TENANT SALE BRADLEY, PETER S	\$ 444,200
1.225	000413	000045	000000	01	29.48	R1	F	RSA	D	\$ 525,000	\$ 642,900 01/12/2015	I	U	UNCLASSFYD EXCLUSION PACIOBKOWSKI, JOSEPH A	\$ 645,500
1.229	000413	000072	000000	01	0.90	R1	F	RSA	C	\$ 182,000	\$ 223,600 04/01/2015	I	U	FINANCIAL CO GRNTR/E HORNE, PETER	\$ 240,200
1.251	000416	000064	000000	01	10.90	R1	F	RSA	D	\$ 167,000	\$ 208,900 06/02/2015	I	U	MPC-CAN SELL SEPRITLY DUBIANSKY, JOSEPH	\$ 222,600
1.271	000202	000018	000000	03	0.57	R1W	C	RSA	A	\$ 170,000	\$ 216,100 08/03/2015	I	U	INSUF CNT MKT EXPOSUR LECLERC, DOROTHY T, TR	\$ 269,400
1.313	000409	000045	000000	01	11.60	R1	E	RSA	A	\$ 181,133	\$ 237,800 02/23/2015	I	U	FINANCIAL CO GRNTR/E JP MORGAN CHASE BANK	\$ 239,300
1.346	000410	000101	000000	01	8.59	R1	F	RSA	B	\$ 213,000	\$ 286,600 11/24/2014	I	U	FAMILY/RELAT GRNTR/E CRAWN, FRANCIS W, TTEE	\$ 286,600
1.388	000205	000077	000000	01	3.45	R1	D	RSA	D	\$ 165,000	\$ 229,100 10/01/2014	I	U	DEED INLIEU FORECLOSUR NICHOLS, JEFFREY	\$ 260,400
1.422	000416	000057	000000	01	2.10	R1	D	RSA	B	\$ 108,188	\$ 153,800 03/04/2015	I	U	FORECLOSURE JACKSON, HARRY	\$ 171,400
1.445	000207	000071	000000	01	0.28	R2W	C	RSA	A	\$ 215,000	\$ 310,600 04/08/2015	I	U	UNCLASSFYD EXCLUSION DAIL, PHILIP E.	\$ 349,400
1.454	000411	000045	000003	01	3.28	R1	F			\$ 50,000	\$ 72,700 04/29/2015	V	U	INSUF CNT MKT EXPOSUR HUSSEY, WAYNE, TTEE	\$ 75,400
1.478	000424	000056	000000	01	4.10	R1	E	RSA	B	\$ 120,000	\$ 177,400 11/14/2014	I	U	FAMILY/RELAT GRNTR/E GROVER, ARVELLA M	\$ 177,400
1.490	000415	000019	000002	01	4.14	R1	E	RSA	D	\$ 200,000	\$ 297,900 11/06/2014	I	U	FINANCIAL CO GRNTR/E PNC BANK, NATIONAL ASS	\$ 302,000

Ratio	Map	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Sale Price	Assessment	I	Q	Unqualified Description	Prior Year Assessment
	Map	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Sale Price	Assessment	I	Q	Unqualified Description	Prior Year Assessment
	Sale Note							Eff. Area			Sale Date			Grantor	
1.533	000422	000003	000000	01	3.00	R1	E	RSA	A	\$125,000	\$191,600	I	U	FINANCIAL CO GRNTR/E	\$200,200
								1,871			05/12/2015			FEDERAL HOME LOAN MORT	
1.615	000410	000066	000000	01	2.75	R1	F	RSA	E	\$189,933	\$306,800	I	U	FINANCIAL CO GRNTR/E	\$294,500
								2,434			12/02/2014			SPRINGLEAF FINANCE COR	
1.617	000208	000095	000000	02	0.52	R1W	D			\$35,000	\$56,600	V	U	UNCLASSFYD EXCLUSION	\$57,200
											07/17/2015			HOW, JAMES R.	
1.732	000208	000048	000000	02	0.98	R1W	D	RSA	A	\$86,933	\$150,600	I	U	UNCLASSFYD EXCLUSION	\$146,700
											12/03/2014			LETOURNEAU, KEVIN	
1.771	000405	000074	000000	01	3.01	R1	E	RSA	A	\$124,500	\$220,500	I	U	FORECLOSURE	\$226,000
								1,824			03/30/2015			LEVESQUE, RUTH W	
2.548	000413	000009	000010	01	5.51	R1	F	RSA	D	\$126,266	\$321,700	I	U	FINANCIAL CO GRNTR/E	\$335,700
											02/20/2015			FEDERAL HOME LOAN MORT	
4.000	000410	000075	000000	01	62.00	R1	X			\$24,000	\$96,000	V	U	RSA 79-A CURRENT USE	\$335,700
											11/10/2014			AUSTIN, RICHARD H	
112.823	000206	000013	000000	01	0.15	R1W	C	RSA	A	\$2,667	\$300,900	I	U	FAMILY/RELAT GRNTR/E	\$66,700
								1,101			12/31/2014			MARTELL, CHARLES	
28,600.000	000408	000012	000000	01	11.60	R1	E			\$1	\$28,600	V	U	FAMILY/RELAT GRNTR/E	\$300,900
											02/13/2015			BURBANK, JOHN CO-TRUST	
47,200.000	000207	000076	000000	01	24.59	R1	E			\$1	\$47,200	V	U	FAMILY/RELAT GRNTR/E	\$99,100
											05/15/2015			SIDMORE, PHILIP W, TRU	
56,700.000	000201	000012	000003	01	3.42	R1	D			\$1	\$56,700	V	U	L/O ASMT - L/B SALE	\$59,000
											05/28/2015			PELLETIER, DAVID CONST	
66,400.000	000419	000027	000016	01	1.68	CUUH	G			\$1	\$66,400	V	U	MPC-CAN SEL SEPRITY	\$0
											08/04/2015			TUKCOR REAL ESTATE & D	
68,700.000	000423	000065	000000	01	5.90	R1	E			\$1	\$68,700	V	U	FAMILY/RELAT GRNTR/E	\$22,800
											05/15/2015			SIDMORE, THELMA S	
82,400.000	000408	000014	000000	01	7.90	R1	E			\$1	\$82,400	V	U	FAMILY/RELAT GRNTR/E	\$75,300
											02/13/2015			BURBANK, JOHN CO-TRUST	
98,400.000	000405	000081	000000	01	6.40	R1	E			\$1	\$98,400	V	U	FAMILY/RELAT GRNTR/E	\$76,100
											05/15/2015			SIDMORE, PHILIP W, TRU	
139,400.000	000408	000004	000000	01	95.00	R1	E			\$1	\$139,400	V	U	FAMILY/RELAT GRNTR/E	\$112,100
											02/13/2015			BURBANK, JOHN CO-TRUST	
197,600.000	000209	000039	000000	01	22.00	R1	F			\$1	\$197,600	V	U	FAMILY/RELAT GRNTR/E	\$305,600
											04/25/2015			LANDRIGAN, KATHERINE	
211,900.000	000411	000045	000008	01	19.83	R1	F	RSA	C	\$1	\$211,900	I	U	NONMKT TRUST GRNTR/E	\$226,300
											04/21/2015			DEERFIELD, TOWN OF	
227,300.000	000418	000070	000000	01	3.15	R1	E	RSA	A	\$1	\$227,300	I	U	NONMKT TRUST GRNTR/E	\$181,500
											03/03/2015			GARDNER, FELIX E.	
230,600.000	000410	000063	000000	01	1.91	R1	F	RSA	A	\$1	\$230,600	I	U	ESTATE SALE/FDCY COV	\$225,500
											04/22/2015			FRENCH, ALICE EST OF	

Ratio	Map	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Sale Price	Assessment	I	Q	Unqualified Description	Prior Year Assessment
	Sale Note							Eff. Area			Sale Date		Grantor		
255,500.000	000405	000067	000000	01	2.90	R1	E	RSA	C	\$1	\$255,500	I	U	FAMILY/RELAT GRNTR/E SIDMORE, THELMA	\$267,600
265,000.000	000409	000049	000001	01	4.15	R1	E	RSA	D	\$1	\$265,000	I	U	FAMILY/RELAT GRNTR/E BOUCHER, PETER	\$262,800
269,500.000	000409	000013	000000	01	13.60	R1	E	RSA	D	\$1	\$269,500	I	U	FAMILY/RELAT GRNTR/E MAHONEY, EDWARD F	\$278,600
282,900.000	000420	000048	000007	01	1.69	R1	G	RSA	C	\$1	\$282,900	I	U	FAMILY/RELAT GRNTR/E MORRIS, MICHAEL W.	\$290,800
296,500.000	000423	000066	000000	01	10.04	R2	E	RSA	C	\$1	\$296,500	I	U	FAMILY/RELAT GRNTR/E SIDMORE, THELMA S	\$300,100
302,900.000	000205	000023	000000	01	4.40	R1	E	RSA	E	\$1	\$302,900	I	U	FAMILY/RELAT GRNTR/E STAMP, JAMES S	\$320,000
466,100.000	000420	000015	000000	01	56.00	R1	F	RSA	B	\$1	\$466,100	I	U	FAMILY/RELAT GRNTR/E FROST, FOL TEEN	\$477,300
470,600.000	000416	000042	000000	01	28.00	R1	F	RSA	E	\$1	\$470,600	I	U	NONMKT TRUST GRNTR/E KING, MICHAEL	\$480,100
841,200.000	000205	000073	000000	01	3.00	R1W	C	RSA	D	\$1	\$841,200	I	U	NONMKT TRUST GRNTR/E HOTALING, ANDREA W	\$803,800
424,200.000	000405	000068	000000	01	84.80	R2	E	RSA	E	\$1	\$3,424,200	I	U	FAMILY/RELAT GRNTR/E SIDMORE, PHILIP W, TRU	\$3,484,200
											05/15/2015				

SECTION 7

PRELIMINARY SALES ANALYSIS SPREADSHEETS

PRELIMINARY SPREADSHEETS

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

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

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

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

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

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

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

DEERFIELD, NH **UNDEVELOPED 3 ACRE BUILDING SITE PRELIMINARY VALUE ANALYSIS**

Trend %/Mnth= 0.33%													ESTIMATED EXCESS ACREAGE VALUE=\$2,000		
S #	Map & Lot	Address	Sale		Months to 4/1/14	Adjusted		Acres	XS Acres		3 Acre Site Value	NHBD Adj.	Cond Adj.	Indicated Site Value	
			Date	Price		Sale Price	Value								
1	201-12-2	17 Ritchie Road	8/5/2014	\$40,000		\$40,000	3.422	\$844		\$39,156	0.90	0.80	\$54,383		
2	201-12-3	Ritchie Road	2/18/2015	\$47,000		\$47,000	3.417	\$834		\$46,166	0.90	0.80	\$64,119		
3	204-2-1	Griffin Road	9/29/2014	\$59,867		\$59,867	4.6	\$3,200		\$56,667	1.10	0.85	\$60,606		
4	204-9	179 Griffin Road	8/14/2014	\$70,000		\$70,000	4.4	\$2,800		\$67,200	1.10	1.00	\$61,091		
5	409-31-1	4 Wild Turkey Road	3/4/2014	\$65,000	1	\$65,215	6.84	\$3,840		\$61,375	1.20	0.75	\$68,194		
6	411-45-4	00000 Browns Mill Road	3/12/2015	\$76,266		\$76,266	4.839	\$3,678		\$72,588	1.10	0.95	\$69,462		
7	411-45-7	00000 Hidden Drive	12/6/2014	\$75,000		\$75,000	4.144	\$2,288		\$72,712	1.10	1.00	\$66,102		
8	413-83-4	19 Country Road	3/28/2014	\$80,000		\$80,000	7.017	\$8,034		\$71,966	1.10	0.95	\$68,867		
9	414-46-1	Woodcrest Drive	8/15/2014	\$67,000		\$67,000	3.25	\$500		\$66,500	1.10	0.85	\$71,123		
10	419-27-14	Hartford Brook Road	2/3/2015	\$60,000		\$60,000	1.26	-\$3,480		\$63,480	1.20	0.85	\$62,235		
11	419-27-18	Hartford Brook Road	2/3/2015	\$70,000		\$70,000	2.67	-\$660		\$70,660	1.20	0.85	\$69,275		
12	419-27-37	99 South Road	1/29/2014	\$70,000	2	\$70,462	2.88	-\$240		\$70,702	1.10	0.95	\$67,657		

sales are trended through 4/1/14

F+(G*F5)%

(1-2)*K5

H-J

K/(L*M)

AVERAGE	\$ 65,260
MEDIAN	\$66,880

- S1 Location adjustment=Below average neighborhood, Site condition adjustment=mild topography(-.05), gravel road(-.05), plus buyer responsible for luct +10%=-0.80
- S2 Location adjustment=Below average neighborhood, Site condition adjustment=mild topography(-.05), gravel road(-.05), plus buyer responsible for luct +10%=-0.80
- S3 Location adjustment=Above average neighborhood, Site condition=mild topography(-.05), paved road, stream through lot(-10)=-0.85
- S4 Location adjustment=Above average neighborhood, Site condition adjustment=level topography, paved road=1.00
- S5 Location adjustment=good neighborhood, Site condition adjustment=rolling topography(-10), paved road, ledge/wet-cld, xcs wet(-15)=-0.75
- S6 Location adjustment=Above average neighborhood, Site condition adjustment=mild topography(-.05), paved road=0.95
- S7 Location adjustment=Above average neighborhood, Site condition adjustment=level topography, paved road=1.00
- S8 Location adjustment=Above average neighborhood, Site condition adjustment=mild topography(-.05), paved road=0.95
- S9 Location adjustment=Above average neighborhood, Site condition adjustment=moderate topography(-15), paved road=0.85
- S10 Location adjustment=good neighborhood, Site condition adjustment=rolling topography(-10), gravel road(-.05)=0.85 (SP \$130,000 alloc 2 lots)
- S11 Location adjustment=good neighborhood, Site condition adjustment=rolling topography(-10), gravel road(-.05)=0.85 (SP \$130,000 alloc 2 lots)
- S12 Location adjustment=Above average neighborhood, Site condition adjustment=mild topography(-.05), paved road=0.95

THE INDICATED PRELIMINARY UNDEVELOPED SITE VALUE IS \$67,000

DEERFIELD, NH DEVELOPED PRELIMINARY 3 ACRE BASE SITE VALUE ANALYSIS

Trend %/Mth 0.33% Bldg Dep 1.250														ESTIMATED COST PER SF= \$72.00				Excess Acres= \$2,000		Base Year 2015	
		Sale	PID	Date	Sale Price	Trend Mths	Adj Price	Bldg. Rate	Building				Sq Ft	Value	Extra		Excess Acs & Rd Frnt Value	Land Residual Value	Location Adj	Site Condition or Topo Adj	Indicated Improved Site Value
	#								Year Built	Age	Normal	Depre			Features	Value					
	1	405-71	06/02/14		\$237,533		\$ 237,533	1.1006	2006	2	8	1955	\$143,301	\$0	\$1,000	0.500	\$93,232	1.00	1.00	\$93,232	
	2	410-100	08/25/14		\$216,000		\$ 216,000	0.9816	2000	2.5	13	2021	\$124,980	\$500	\$0	0.005	\$90,520	1.10	0.85	\$66,813	
	3	411-15	12/30/14		\$280,000		\$ 280,000	1.1314	2014	2.5	1	2374	\$191,454	\$3,000	\$100	0.050	\$85,446	1.10	0.90	\$66,309	
	4	416-59	09/08/14		\$300,000		\$ 300,000	1.0418	1981	1.5	11	2755	\$185,400	\$1,500	\$3,800	2.000	\$109,300	1.10	1.00	\$96,363	
	5	418-28-2	01/29/14		\$227,533	2	\$ 229,035	1.2545	2013	2.5	3	1535	\$134,488	\$1,500	\$2,200	1.230	\$92,347	1.10	0.85	\$98,767	
	6	418-92	03/13/14		\$325,000		\$ 325,000	1.0482	2005	2	8	3447	\$240,635	\$4,200	\$0	0.000	\$82,165	1.00	0.90	\$91,294	
	7	419-92	05/21/14		\$202,533		\$ 202,533	1.2368	1986	2	14	1605	\$123,272	\$0	\$400	0.200	\$78,861	1.10	0.85	\$84,343	
	8	424-17	10/01/14		\$262,933		\$ 262,933	1.2705	1999	2	10	1523	\$125,386	\$17,900	\$200	0.100	\$119,447	1.00	1.00	\$119,447	
	9	424-93-7	05/30/14		\$266,533		\$ 266,533	1.1865	2000	2	10	2044	\$157,153	\$700	\$3,400	0.000	\$112,080	1.20	0.90	\$103,777	
	10	424-93-39	06/16/14		\$275,000		\$ 275,000	1.0701	2001	2	9	2464	\$173,233	\$3,000	\$3,700	0.000	\$102,467	1.20	0.95	\$109,883	
Sales are trended through 4/1/14																					
F=(L+M+N) O/(P+Q)																					

AVERAGE
\$ 96,323
MEDIAN
\$ 95,022

THE DEVELOPED 3 ACRE SITE VALUE IS ROUNDED TO \$96,000

Giving weight to both statistics and recognizing that the 3 acre site value was \$96,000 previously it appears the \$96,000 is a reasonable value conclusion and will be relied upon in the preliminary analysis

With vacant land established at \$67,000 and developed land at \$96,000 the indicated undeveloped land factor is 70 (\$96,000-\$67,000 = \$29,000/\$96,000= 30 OR AN UNDEVELOPED FACTOR OF 70, computed by both an undeveloped factor and an undeveloped driveway factor)

DEERFIELD EXCESS ACREAGE PRELIMINARY VALUE ANALYSIS

Trend / Mnth % = 0.33%															BASE BUILDABLE SITE VALUE = \$96,000														
			Sale		Months	Adjusted	NBHD	Cond	Site	XS Rd	Residual	# of	Per Acre	Size	Topo	Indicated													
S #	Map/Lot	Address	Date	Price	TO 4/1	Sale Price	Adj	Adj	Value	FF \$	Value	XS acres	Value	Adj.	Adj.	Acre Value													
1	410-75	Off Babb Road	11/10/2014	\$ 24,000		\$24,000	1.0	1	\$0	\$ 0	\$24,000	62	\$387	0.86	0.50	\$900													

SALES ADJUSTMENTS AND NOTES AS WELL AS DISCUSSION OF RESULTS	
S1 backland, rolling topography, wet, inaccessible	
Land is completely land locked without access and is larger with areas of wetness as such the original estimate of \$2,000 will be relied upon in preliminary analysis and may require modification during final testing with all of the sales	
INDICATED EXCESS ACREAGE PRELIMINARY VALUE IS = \$2,000	
Average	\$ 900
Median	\$ 900

DEERFIELD, NH
RESIDENTIAL PRELIMINARY BUILDING SQUARE FOOT COST ANALYSIS

Trend %/Mth 0.33%										Depreciation Rate= 1.25										Base developed site value= \$ 96,000										Base Year 2015	
Sale #	PID	Sale Date	Price	Trend Mthts	Adj Price	Location Adj	Site Cond or Topo Adj	Land Value	Extra Features Value	Excess Acs & Rd Frnt Value	Building Residual Value	Bldg. Rate	Year Built	Building Age	Condm	Age	Sq Ft	Indicated Bldg Sq Ft Value													
1	406-5	07/28/14	\$ 267,533		\$ 267,533	1.10	0.90	\$ 96,040	\$ 4,200	\$ 1,500	\$ 166,793	1,1916	1994	2.0	11		2,011	\$ 78													
2	409-49-1	04/10/14	\$ 270,000		\$ 270,000	1.00	0.85	\$ 81,600	\$ 0	\$ 2,200	\$ 186,200	1,1607	2013	2.5	3		2,227	\$ 74													
3	410-92	06/02/14	\$ 247,000		\$ 247,000	1.10	0.90	\$ 95,040	\$ 800	\$ 3,900	\$ 147,260	1,0808	1985	2.0	14		2,094	\$ 75													
4	414-4	09/09/14	\$ 270,000		\$ 270,000	1.10	0.90	\$ 95,040	\$ 3,000	\$ 2,100	\$ 169,860	1,0415	2003	2.0	9		2,236	\$ 80													
5	416-2-1	12/01/14	\$ 335,000		\$ 335,000	1.10	0.95	\$ 100,320	\$ 6,200	\$ 2,300	\$ 226,180	1,0330	2000	2.0	10		3,535	\$ 69													
6	418-4-1	08/01/14	\$ 254,000		\$ 254,000	1.10	0.80	\$ 84,480	\$ 3,000	\$ 400	\$ 166,120	0.9948	2004	2.5	10		2,731	\$ 68													
7	418-55	08/01/14	\$ 190,533		\$ 190,533	1.00	0.85	\$ 81,600	\$ 1,400	\$ 1,800	\$ 105,733	1,3370	1986	2.0	14		1,174	\$ 78													
8	418-103	09/30/14	\$ 264,533		\$ 264,533	1.00	0.90	\$ 86,400	\$ 4,400	\$ 2,600	\$ 171,133	1,1714	2002	2.0	9		2,533	\$ 63													
9	419-46-11	10/29/14	\$ 239,933		\$ 239,933	1.20	0.90	\$ 103,680	\$ 2,800	\$ -2,800	\$ 136,253	1,0960	2014	2.5	1		1,845	\$ 68													
10	419-46-12	07/31/14	\$ 241,133		\$ 241,133	1.20	0.90	\$ 103,680	\$ 1,900	\$ -3,600	\$ 139,153	1,1704	2014	2.5	1		1,993	\$ 60													
11	420-48-10	11/26/14	\$ 325,000		\$ 325,000	1.20	0.95	\$ 109,440	\$ 3,000	\$ -2,900	\$ 215,460	1,1521	2008	2.0	6		2,865	\$ 70													
12	424-50	03/02/15	\$ 329,000		\$ 329,000	1.00	0.90	\$ 86,400	\$ 2,300	\$ 3,900	\$ 236,400	1,0632	1989	1.5	10		3,188	\$ 77													

Sales are trended through 4/1/14

1=excellent 1.5=very good 2=good 2.5=average 3=fair 4=poor 5=very poor

O/sqft(5-N)

L/C/M-I-(P)*(K/S/100)

- S1 Location adjustment=above average neighborhood, Site condition adjustment=average site, gravel driveway(-05), gravel road(-05), level topography=-0.90
- S2 Location adjustment=average neighborhood, Site condition adjustment=average site, gravel driveway(-05), dirt road(-05), mild topography(-05)=0.85
- S3 Location adjustment=above average neighborhood, Site condition adjustment=average site, gravel driveway(-05), paved road, mild topography(-05)=0.90
- S4 Location adjustment=above average neighborhood, Site condition adjustment=average site, dirt driveway(-05), paved road, mild topography(-05)=0.90
- S5 Location adjustment=above average neighborhood, Site condition adjustment=average site, paved driveway, paved road, mild topography(-05)=0.95
- S6 Location adjustment=above average neighborhood, Site condition adjustment=average site, dirt driveway(-05), dirt road(-05), rolling topography(-10)=0.80
- S7 Location adjustment=average neighborhood, Site condition adjustment=average site, dirt driveway(-05), dirt road(-05), mild topography(-05)=0.85
- S8 Location adjustment=average neighborhood, Site condition adjustment=average site, paved driveway, paved road, rolling topography(-10)=0.90
- S9 Location adjustment=good neighborhood, Site condition adjustment=average site, gravel driveway(-05), paved road, mild topography(-05)=0.90
- S10 Location adjustment=good neighborhood, Site condition adjustment=average site, paved driveway, paved road, rolling topography(-10)=0.90
- S11 Location adjustment=good neighborhood, Site condition adjustment=average site, paved driveway, paved road, mild topography(-05)=0.95
- S12 Location adjustment=average neighborhood, Site condition adjustment=average site, dirt driveway(-05), paved road, mild topography(-05)=0.90

INDICATED COST PER SF FOR RESIDENTIAL = \$72

AVERAGE
\$ 72
MEDIAN
\$ 72

DEERFIELD, NH 2015

VIEW CONTRIBUTORY VALUE ANALYSIS

DEVELOPED SITE VALUE=															\$ 96,000		Base Year	
ESTIMATED \$ PER SQUARE FOOT COST =															\$ 72.00		2015	
Trend %/Mth 0.33% Bldg Dep 1.250																		
Sale #	PID	Date	Sale Price	Trend Mmths	Adj Price	Grade	Year Built	Age Cond	Building Age Depre	Sq Ft	Value	Extra Features Value	Xcess Acs & Rd Frmt Value	Land Residual Value	Locatn Adj	Site Cond or Topo Adj	Indicated Contributory Vu Value	
1	204-35	9/16/2014	\$ 23,066		\$ 23,066	0.0000			0		\$ 0		-\$92,300	\$ 115,366	1.00	1.00	\$ 19,366	
2	411-13	12/4/2014	\$ 292,000		\$ 292,000	1.1378	2007	2.0	8	2,223	\$ 168,453	\$ 31,400	\$ 830	\$ 89,094	1.10	0.80	\$ 4,614	
3	411-13-6	10/29/2014	\$ 379,000		\$ 379,000	1.1164	2006	1.5	6	3,203	\$ 241,368	\$ 3,000	\$ 5,300	\$ 126,129	1.10	0.90	\$ 31,089	
4	419-46-13	4/23/2014	\$ 270,000		\$ 270,000	1.0863	2013	2.5	5	2,312	\$ 171,788	\$ 0	-\$ 3,560	\$ 99,460	1.20	0.85	\$ 3,079	

D+(E*E5)%

K XO\$5 xG X(1-(J/100))

F -L -M -N

O -(O\$4 xP xQ)

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

S1 level topography, paved road, undeveloped/not buildable/fractional acreage adjustment

S2 moderate topography(-15)poor/steep acc(-05)=0.80

S3 mild topography(-05), dirt driveway(-05)=0.90

S4 rolling topography(-10), dirt driveway(-05)=0.85

S1=OBSTRUCTED, SEASONAL, CLOSE VIEW OF PLEASANT LAKE



S2=OBSTRUCTED, SEASONAL AVERAGE TOP50% VIEW OF NEAR HILLS



S3=OBSTRUCTED, SEASONAL AVERAGE TOP75% VIEW OF DISTANT MOUNTAINS



S4=OBSTRUCTED NARROW TOP50% VIEW OF NEAR HILLS



The views shown indicate a range of value from \$3,079 to \$31,089. A base of \$100,000 is used. Due to the variety of different views that are specific to each lot, that base will then be adjusted by factors that describe the Subject, Width, Depth, and Distance using the above sales as a guide.

DEERFIELD, NH
WATERFRONT PRELIMINARY CONTRIBUTORY VALUE ANALYSIS

Trend %/Mth 0.33% Bldg Dep 1.2500													DEVELOPED SITE VALUE= \$96,000			Base Year 2015				
ESTIMATED \$ PER SQUARE FOOT COST =													Sales are trended through 04/01/2014				F=EQTRSHYCS 1.2 F=L-M-N 0.-(054 *P *Q)			
Sale #	PID	Sale Date	Price	Trend Mths	Adj Price	Rate	Year Built	Age	Cond'n	Building Age	Depreciation	Sq Ft	Value	Extra Features Value	Xcess Acs & Rd Frnt Value	Land Residual Value	Locatin Adj	Site Cond or Topo Adj	Indicated Waterfront Value	
1	208-2	12/22/2014	\$ 182,000		\$ 182,000	1.1878	1975	2.0		16	1.213	\$ 86,680	\$ 1,800	\$ 0	\$ 0	\$ 93,320	1.00	0.90	\$ 9,620	FREESSES POND
2	208-94	8/11/2014	\$ 174,933		\$ 174,933	1.2297	1940	1.5		16	1.532	\$ 113,599	\$ 3,400	\$ 0	\$ 0	\$ 57,934	0.90	0.90	\$ 11,440	FREESSES POND
3	208-116	8/12/2014	\$ 118,000		\$ 118,000	1.2604	1964	2.0		18	841	\$ 62,964	\$ 1,100	\$ 0	\$ 0	\$ 53,866	0.90	0.80	\$ 8,576	FREESSES POND
4	208-27	3/4/2014	\$ 200,000		\$ 200,000	1.2881	2001	2.0		9	1,376	\$ 116,448	\$ 14,800	\$ 200	\$ 0	\$ 68,752	0.90	0.75	\$ 7,903	LAMPREV RF
5	209-49	11/6/2013	\$ 295,000	5	\$ 299,838	1.1612	1850	1.5		24	2,317	\$ 147,708	\$ 22,600	\$ 0	\$ 0	\$ 129,530	1.00	1.05	\$ 31,040	LAMPREV RF
6	209-50	10/31/2014	\$ 182,000		\$ 182,000	1.2066	1798	2.0		47	1,402	\$ 64,553	\$ 16,200	\$ 0	\$ 0	\$ 101,247	1.00	0.95	\$ 12,897	LAMPREV RF
7	205-64 & 67	8/16/2014	\$ 565,000		\$ 565,000	1.1380	1949	2.0		20	2,646	\$ 173,442	\$ 14,800	-\$ 48,700	\$ 0	\$ 425,458	0.80	0.90	\$ 383,554	PLEASANT LAKE
8	205-73	11/1/2013	\$ 830,000	5	\$ 843,612	1.0899	2000	2.0		10	4,866	\$ 342,403	\$ 0	\$ 0	\$ 501,209	\$ 501,209	0.80	1.05	\$ 420,569	PLEASANT LAKE
9	206-21 & 28	9/24/2013	\$ 485,000	6	\$ 494,545	1.4000	1940	1.5		16	1,222	\$ 103,161	\$ 7,000	-\$ 37,600	\$ 0	\$ 421,984	0.80	0.85	\$ 356,704	PLEASANT LAKE

S1	565 ON FREESES POND, NICE VIEW, MILD TOPO TO WF, AVERAGE SITE, DIRT DRIVEWAY, PAVED ROAD	LAMPREY	AVERAGE \$ 17,280 MEDIAN \$ 12,897
S2	75' ON FREESES POND, GOOD VIEW OF POND, AVERAGE SITE, DIRT DRIVEWAY, DIRT ROAD, LEVEL TOPOGRAPHY	LAMPREY	
S3	MOD STEEP TOPO TO RF, FAIR SITE, DIRT DRIVEWAY, DIRT ROAD, MILD TOPOGRAPHY		
S4	DIRT DRIVEWAY, DIRT ROAD, MODERATE TOPOGRAPHY, AVERAGE SITE/50% ADJ FOR DTW		
S5	PAVED DRIVEWAY, PAVED ROAD, LEVEL TOPOGRAPHY, GOOD SITE		
S6	GRAVEL DRIVEWAY, PAVED ROAD, LEVEL TOPOGRAPHY, AVERAGE SITE	FREESSES	AVERAGE \$ 9,879 MEDIAN \$ 9,620
S7	PLEASANT LAKE WF, GROOKED AND MANICURED TO THE WATER, STONE RETAINING WALL, BOAT LAUNCH, 97' NICE VIEW DOWN THE LAKE, DIRT ROAD/MILD TOPO	FREESSES	
S8	WF SITE IS AN AVGBAS SITE AT 120 FACTOR WHEN APPLIED TO WF INDICATION BASE INDICATED IS \$319,600	FREESSES	
	LEVEL WALK INTO WATER, GROOKED, MANICURED, SANDY, 143 ABAS WF SITE + GOOD HOME SITE+ADJ, VALUE OF GARAGE AND GENERATOR DEDUCTED/ADDED AFTER SALE=80		
	FEATURE VALUE, WF SITE IS ABAS AT 140 FACTOR WHEN APPLIED TO WF INDICATION BASE INDICATED IS \$300,400		
S9	SLIGHT TOPO TO WATER, FAIRLY NATURAL WITH DECKING AT WATER, GOOD VIEWS DOWN THE LAKE, 167' OF FRONTAGE, AVS/ABAS WF SITE, GRAVEL DRIVEWAY, GRAVEL ROAD+ADJ	Pleasant Lake after Site Adj	AVERAGE \$305,833 MEDIAN \$300,400
	WF SITE IS AN AVGBAS SITE AT 120 FACTOR WHEN APPLIED TO WF INDICATION BASE INDICATED IS \$297,500		

The indicated Base Waterfront Value for Pleasant Lake is \$300,000

In Final testing the waterfront sales were coming in a little high and as such, the waterfront base was reduced to \$280,000 and then adjusted for site specific conditions

The indicated Base Waterfront Value for Freezes Pond is \$10,000

Both value indicators (average and median) support a rounded value of \$10,000

The indicated base Waterfront Value for Lamprey River is \$20,000

The Average was relied upon as a better indicator given the limited number of sales and was tested in final analysis, not enough information to warrant a change from previous value indicators (2010)

The indicated base Waterfront Value for Northwood lake is \$125,000

There were no sales on Northwood lake in Deerfield, but reviewing Epson Northwood lake sales and accounting for the differences in location we arrive at the indicated value as noted above.

SALE#1 555' ON FREESES POND WITH NICE VIEW AND MILD TOPO TO WF



SALE#3 125' ON FREESES POND WITH PARTIALLY BLOCKED VIEW AND MODERATE TOPO



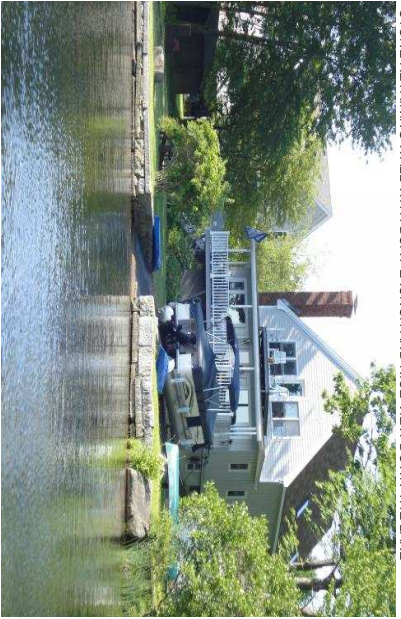
SALE#2 75' ON FREESES POND WITH GOOD VIEW AND LEVEL TOPO TO WF



SALE#5 700'+ - ON LAMPREY RIVER, NATURAL RF WITH LEVEL TOPO AND NICE VIEW



SALE#7 97' ON PLEASANT LAKE. GROOMED AND MANICURED TO THE WATER. STONE RETAINING WALL WITH BOAT LAUNCH AND NICE VIEW DOWN THE LAKE



SALE#9 167' ON PLEASANT LAKE WITH SLIGHT TOPO TO WATER, FAIRLY NATURAL, WITH DECKING AT WF AND GOOD VIEWS DOWN THE LAKE



SALE#8 143' ON PLEASANT LAKE WITH LEVEL WALK INTO WATER TOPO. WF IS GROOMED, MANICURED AND SANDY



DEERFIELD, NH MANUFACTURED HOUSING SQUARE FOOT COST ANALYSIS

Trend %/Mth 0.3300%															Depreciation Double Wide = 3															Base developed site value= \$ 0															Base Year 2015														
Sale #		PID		Date		Sale Price		Trend Mths		Adj Price		Location Adj		Est Amenty Value		Land Value		Extra Features Value		Excess Acs & Rd Frnt Value		Building Residual Value		Rate		Building Year Built		Age Condn		Sq Ft		Indicated Bldg Sqr Ft Value																											
DOUBLE WIDE MANUFACTURED HOMES																																																											
1		424-92		8/14/2014		\$ 157,466		2		\$ 158,505		1.10		0.00		\$ 90,500		\$ 0		\$ 0		\$ 68,005		1.0651		2004		2.5		1,794		\$ 47																											

SALES ADJUSTMENTS AND NOTES AS WELL AS DISCUSSION OF RESULTS

DOUBLE
AVERAGE
\$ 47
MEDIAN
\$ 47

1-maxC
1.5=V/good
2=good
2.5=ave
3=fair
4=poor
5=V/poor

SALE#1 Location adjustment=above average neighborhood. Fair site, dirt driveway, paved road, mild topography

There were no sales of single wide mobile homes, therefor we used our experience and information from neighboring towns to arrive at a SF cost of \$45

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	-23% (77 Site Modifier)
Undeveloped Land – Cleared Lot	-20% (80 Site Modifier)
Undeveloped Driveway	-10% (90 Site Modifier)
Cemetery	-25% (75 Land Condition)
Outbuilding (Ex. Shed or barn), on undeveloped land in Current use	-75% (25 Land Condition) for outbuilding site and minimum curtilage only
Second Site (w/Sep. Utilities)	+10 (110 Land Condition)
Commercial Use	+25 to +800, 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
Less Than Average Access (ACC)	Varies – dependent upon severity typically -5 to -10
Cost to Develop (CTD)	Varies – determined by field review
Not Buildable (NBD)	-90% (10 Land Condition)
In-Law Apartment or 2 Family	+0% (100 Land Condition)
3-4 Family Dwelling	+0% (100 Land Condition)
Current Use Wetlands	-90 (10 Land Condition)
Road Bisects Lot (RBL)	-10 (90 Land Condition)

Condition may differ from indicated if the property has several of the specific adjustments, ie., +10 (second site) -5 ROW Acc = 105 land condition. Land line notes should correspond with condition adjustment.

Building Adjustments

Wall Height (WH)	-1% to -3% Dependent on Severity
This adjustment is typically seen on gambrel style dwellings as there is a loss in space in the upper floor due to the pitch of the roof.	
Close to Road (CTR)	-5%
This adjustment is applied to homes that are abnormally close to the road.	
Dirt Basement (DB)	-1% or greater depending on severity
Low Basement (LB)	-1% or greater depending on severity
A basement with low headroom (less than 5')	
Wet Basement (WB)	-1% or greater depending on severity
Utilities	-5% per utility
Lacking electricity, water or septic	
RESTR/LTD	-10% applied to seasonal homes on private non town maintained roads
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: June 19, 2015.

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

The property owners were given 5 days, starting Monday, July 6, 2015 to Friday, July 10, 2015 between the hours of 8:00 am & 4:30 pm to call and arrange an appointment.

The hearings were held for 2 days from 7/13/15 to 7/14/15 and resulted in 49 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.

Private roads were not properly adjusted/accounted for and we discovered this during the hearings and updated all accordingly.

SECTION 9

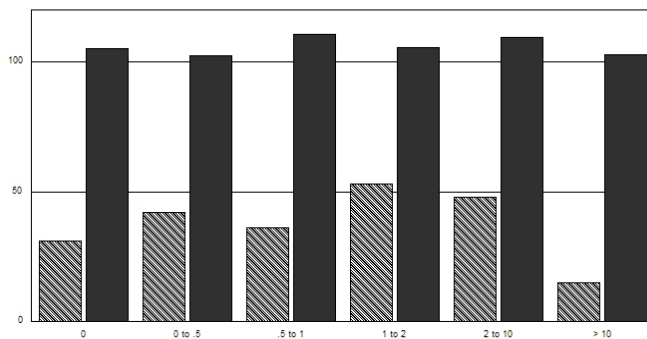
- A. CALIBRATION TECHNIQUE**
- B. FINAL STATISTICAL
ANALYSIS & TESTING**
- C. FINAL VALUATION COST
TABLES**

A. MODEL CALIBRATION TECHNIQUE

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

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

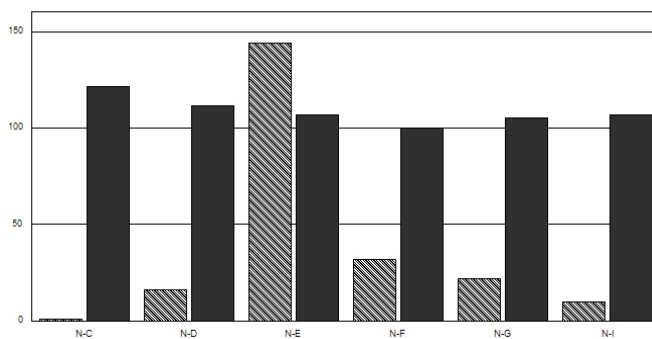
When the CAMA cost tables are defined, we compute the assessment to sales ratio for each property and produce graphs and reports which can then be used to calibrate the CAMA system to predict the market value of all property in the municipality as fairly as possible. The following are samples of the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



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

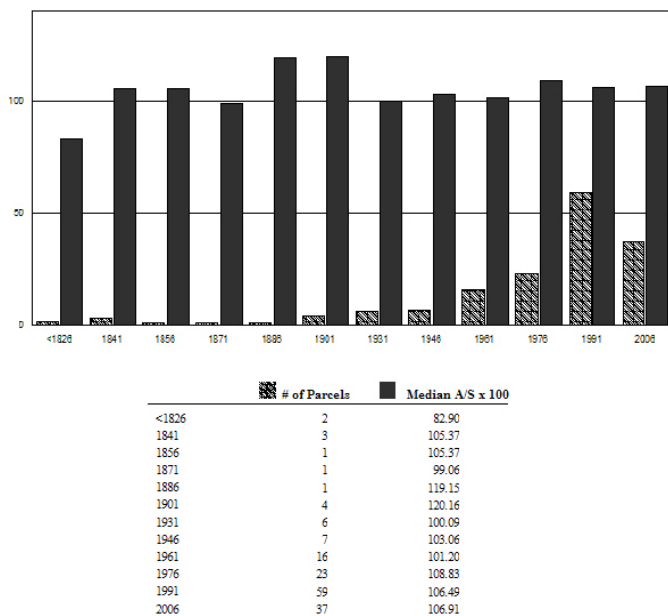
The hashed bars indicate the number of sales in each group, while the solid bars indicate the median assessment to sales ratio. This graph charts ratios for various lot sizes of the sales data and enables us to determine if all lots are fairly assessed regardless of size.

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



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

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



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

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

Sales Ratio Bar Graphs

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

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

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

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

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

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

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

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

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

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

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

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

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

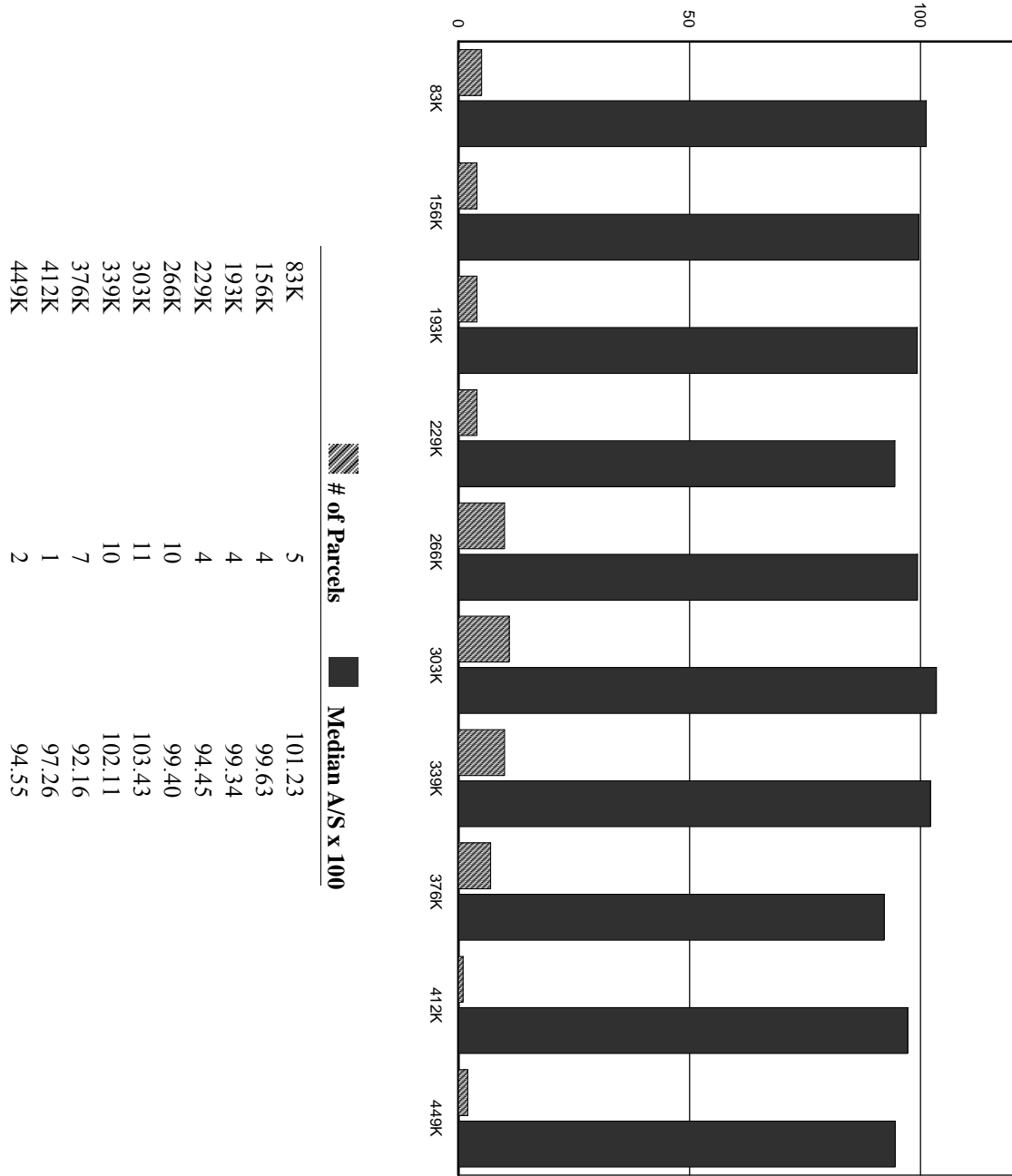
SECTION 9

B. FINAL STATISTICAL ANALYSIS REPORTS

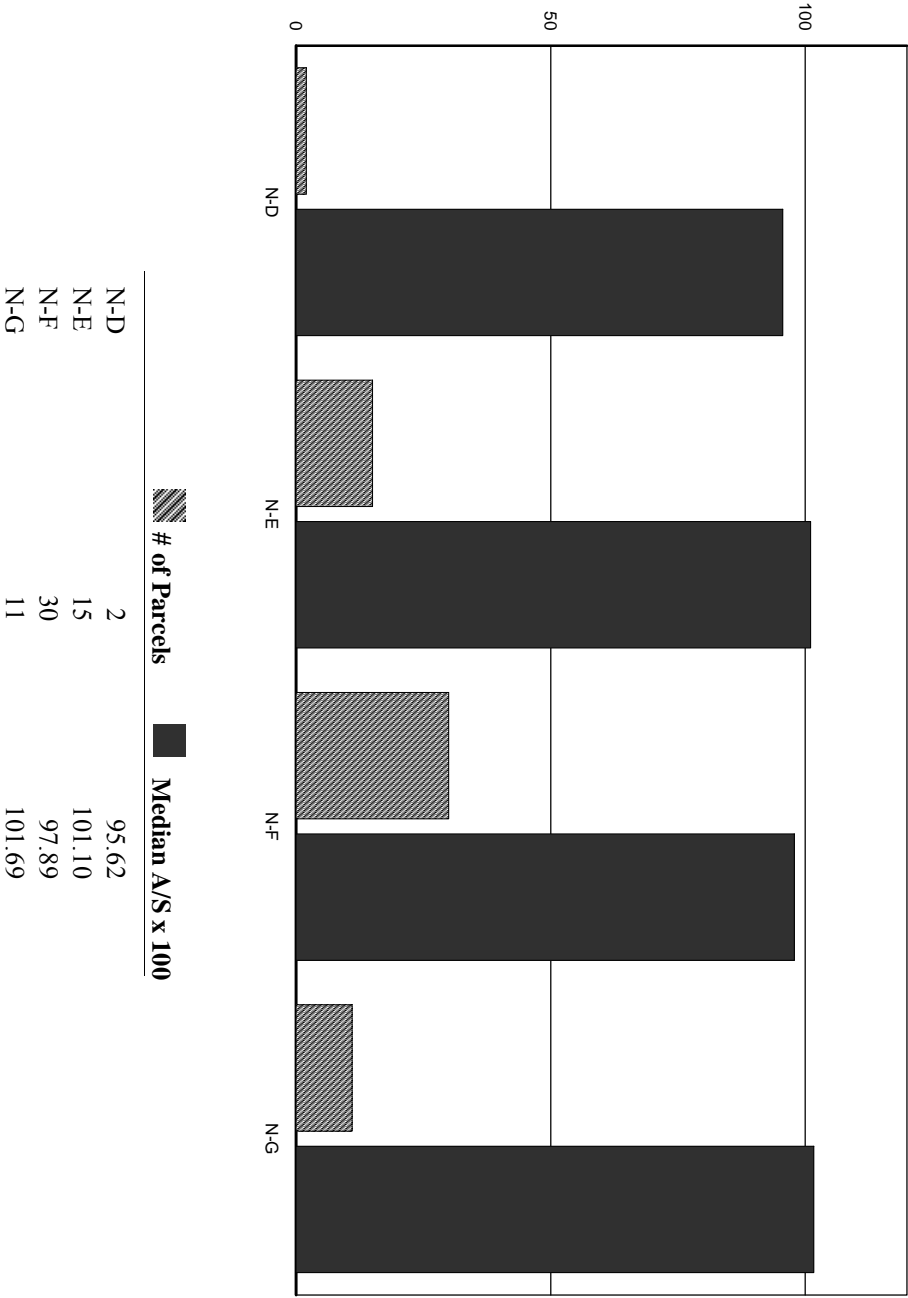
Sales Analysis Results
Deerfield -- 09/21/2015

Sales Analysis Statistics			
Number of Sales:	58	Mean Sales Ratio:	0.9962
Minimum Sales Ratio:	0.8192	Median Sales Ratio:	1.0016
Maximum Sales Ratio:	1.2228	Standard Deviation:	0.0749
Aggregate Sales Ratio:	0.9892	Coefficient of Dispersion:	5.7396
		Price Related Differential:	1.0071
Sales Analysis Criteria			
Sold: 10/01/2014 - 09/14/2015	Sale Ratios: 0.000 - 999.999		
Building Value: 0 - 99999999	Bldg Eff. Area: 0 - 99999999		
Land Value: 0 - 99999999	Land Use: ALL		
Current Use CR: 0 - 99999999	Acres: 0 - 99999999		
Year Built: 1600 - 2015	Trend: 0.000% Prior to 09/21/2015		
Story Height: ALL	Neighborhood: ALL		
Base Rate: ALL	Zone: ALL		
Qualified: YES	Unqualified: NO		
Improved: YES	Vacant: YES		
View: All	Waterfront: All		
Include Comm./Ind./Util.: YES			

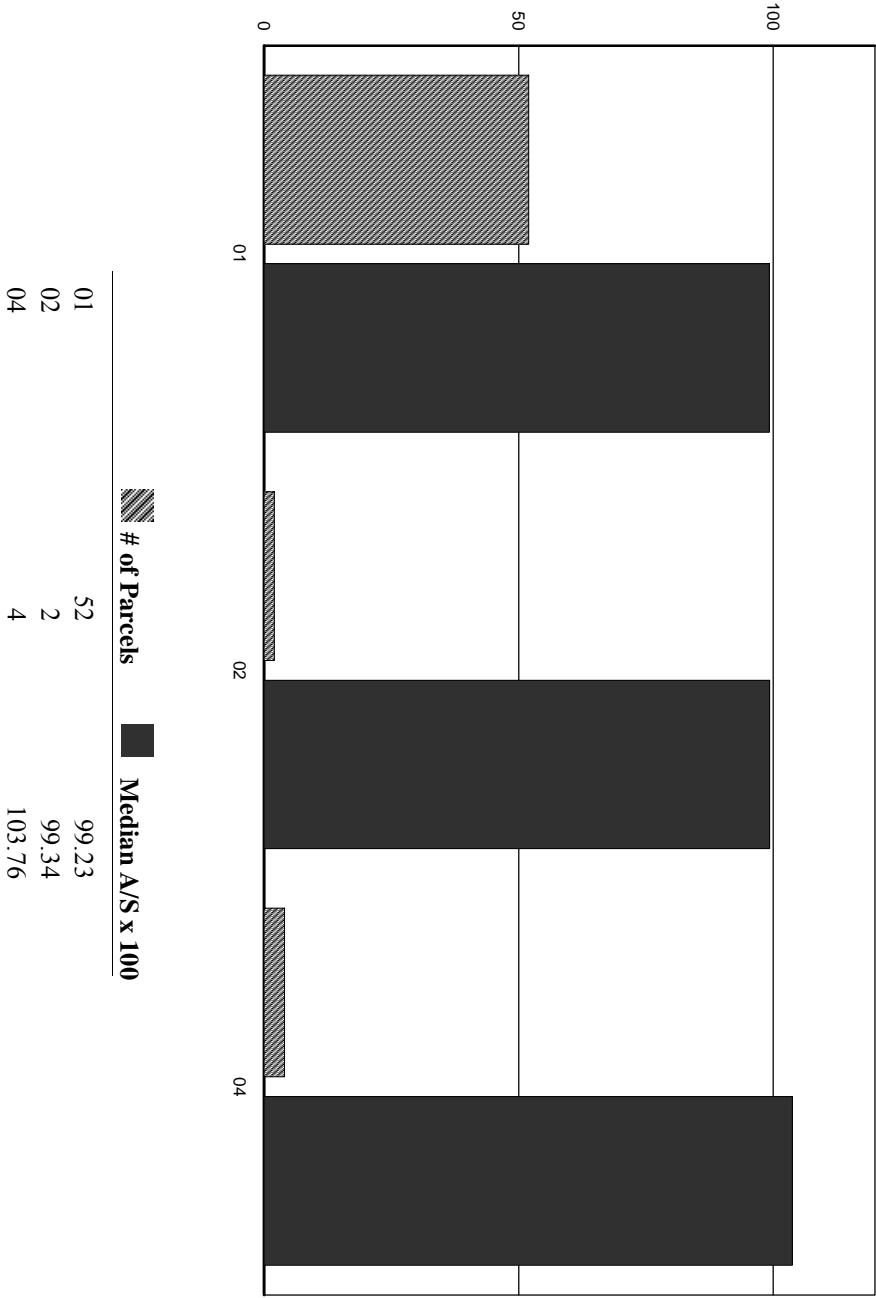
Deerfield: Median A/S Ratio by Sale Price



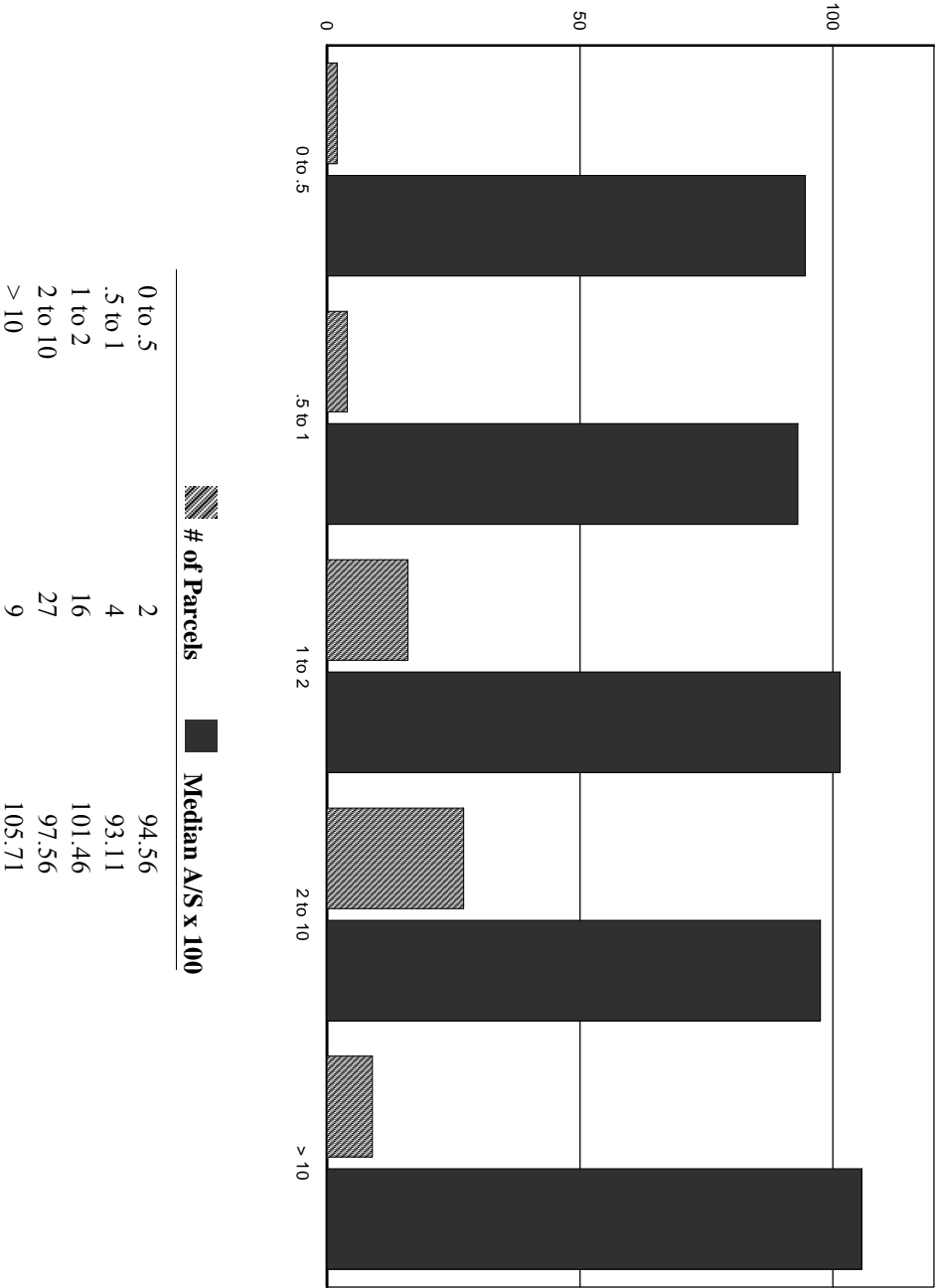
Deerfield:Median A/S Ratio by Neighborhood



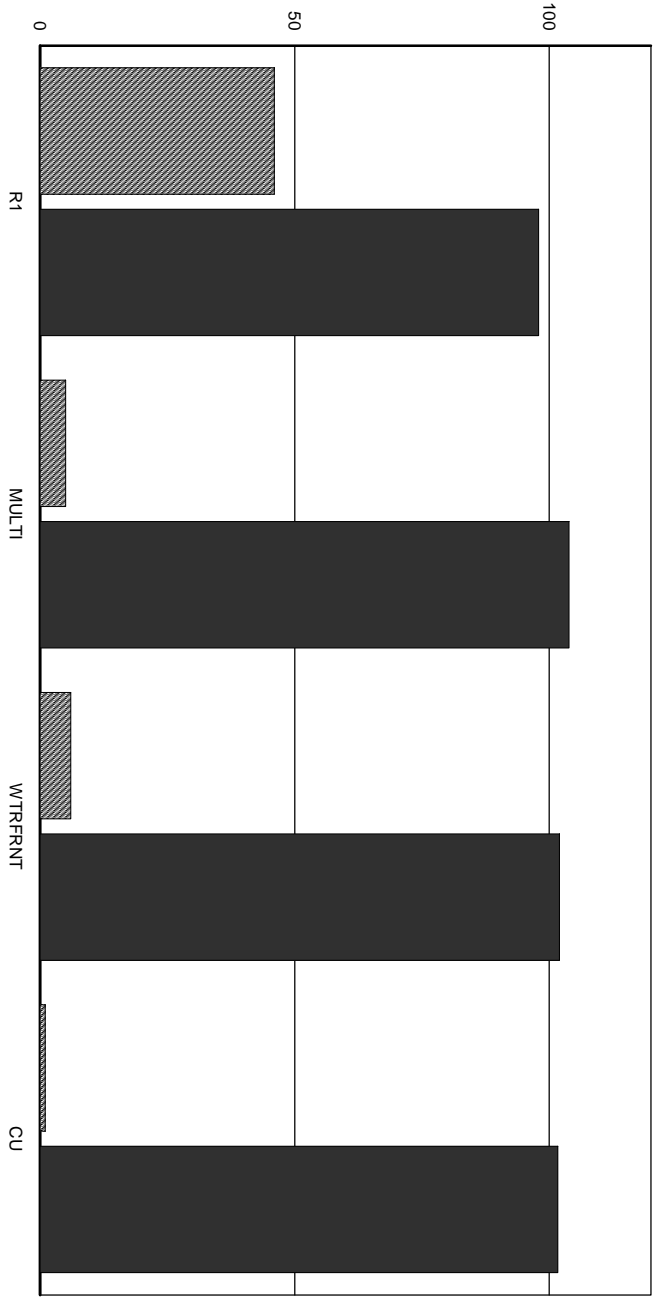
Deerfield:Median A/S Ratio by Zone



Deerfield:Median A/S Ratio by Acreage

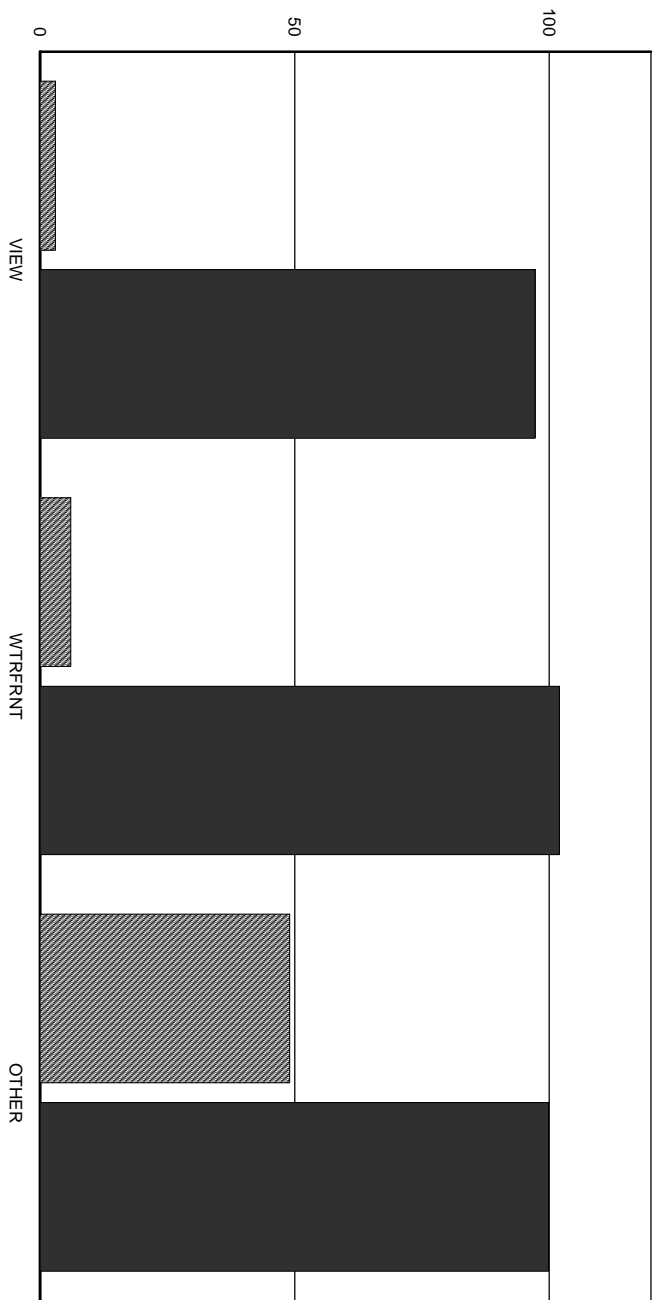


Deerfield:Median A/S Ratio by Improved Use



	# of Parcels	Median A/S x 100
R1	46	97.93
MULTI	5	103.90
WTRFRNT	6	102.00
CU	1	101.69

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



	# of Parcels	Median A/S x 100
VIEW	3	97.26
WTRFRNT	6	102.00
OTHER	49	99.89

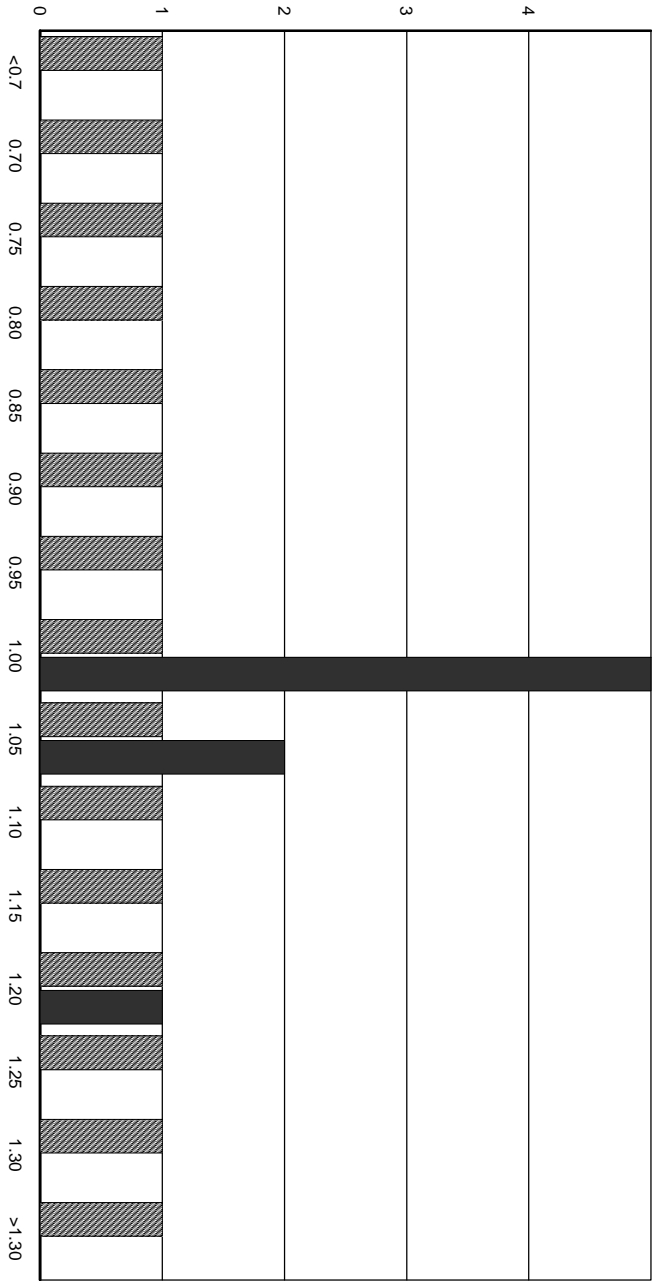
Sales Analysis Results
Deerfield -- 09/21/2015

Sales Analysis Statistics			
Number of Sales:	8	Mean Sales Ratio:	1.0375
Minimum Sales Ratio:	0.9756	Median Sales Ratio:	1.0146
Maximum Sales Ratio:	1.1945	Standard Deviation:	0.0707
Aggregate Sales Ratio:	1.0294	Coefficient of Dispersion:	4.3323
		Price Related Differential:	1.0078
Sales Analysis Criteria			
Sold: 10/01/2014 - 09/14/2015	Sale Ratios: 0.000 - 999.999		
Building Value: 0 - 99999999	Bldg Eff. Area: 0 - 99999999		
Land Value: 0 - 99999999	Land Use: ALL		
Current Use CR: 0 - 99999999	Acres: 0 - 99999999		
Year Built: 1600 - 2015	Trend: 0.000% Prior to 09/21/2015		
Story Height: ALL	Neighborhood: ALL		
Base Rate: ALL	Zone: ALL		
Qualified: YES	Unqualified: NO		
Improved: NO	Vacant: YES		
View: All	Waterfront: All		
Include Comm./Ind./Util.: YES			

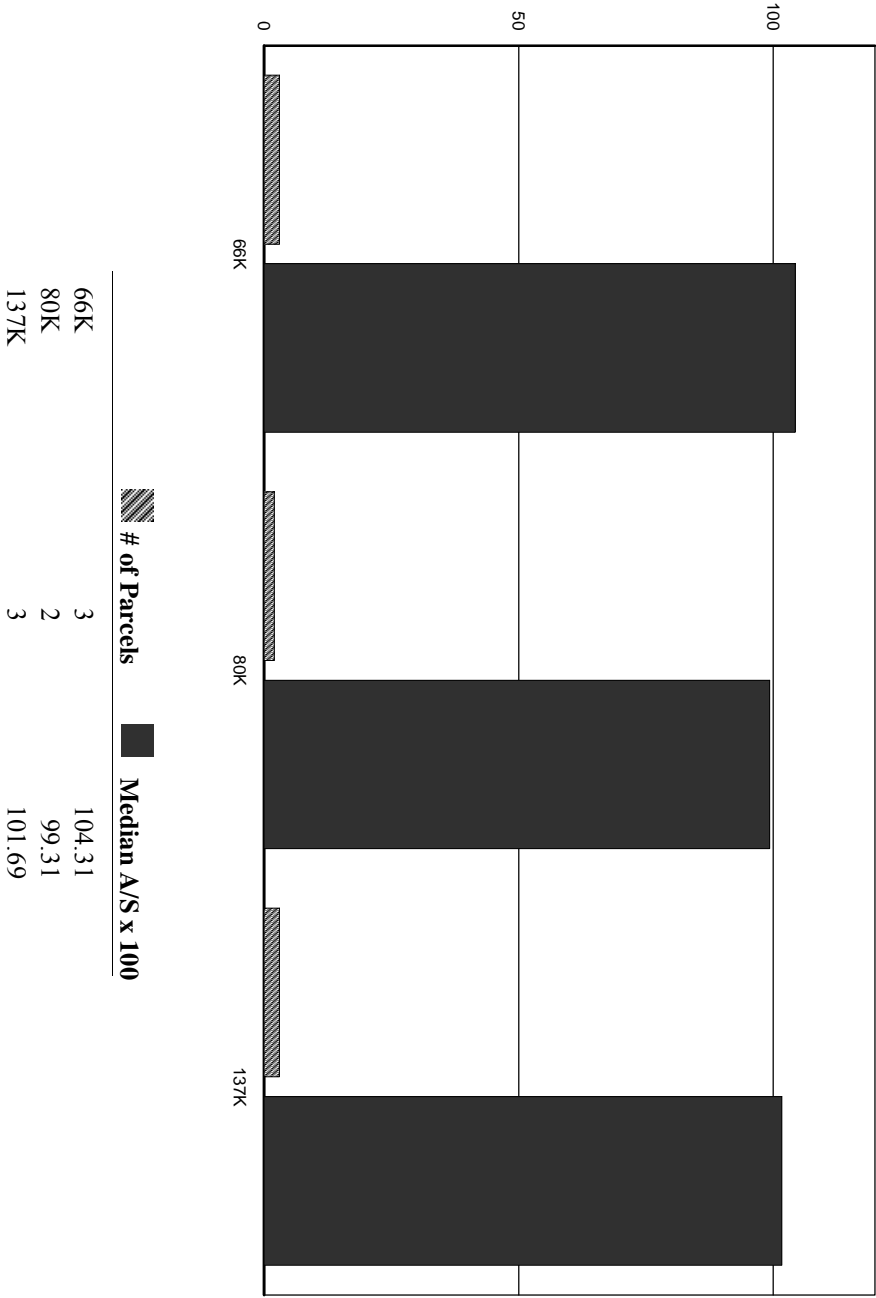
Deerfield Sales Analysis Report

Ratio	Map	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Sale Price	Assessment	I	Q	Unqualified Description	Prior Year Assessment
	Sale Note								Eff. Area		Sale Date			Grantor	
0.976	000414	000012	000000	01	9.00	R1	F			\$ 136,533	\$ 133,200	V	Q	MATHEWS, PAUL G, TTEE	\$ 118,300
									02/12/2015						
0.981	000411	000045	000004	01	4.84	R1	F			\$ 76,266	\$ 74,800	V	Q	GADD, DEBORAH, TRUSTEE	\$ 76,300
									03/12/2015						
1.005	000411	000045	000007	01	4.14	R1	F			\$ 75,000	\$ 75,400	V	Q	HUSSEY, WAYNE, TTEE	\$ 81,800
									12/06/2014						
1.012	000419	000027	000014	01	1.26	R1	G			\$ 65,000	\$ 65,800	V	Q		
	SALE PRICE INCLUDES 2 SEPARATE LOTS, 419-27-14 & 419-27										02/03/2015			TUKCOR REAL ESTATE & D	\$ 22,500
1.017	000419	000027	000017	01	1.30	CUUH	G			\$ 130,000	\$ 132,200	V	Q		
	SOLD W/419-27-16; ASSMT=BOTH LOTS IN CU; APPRS @ MKT										08/04/2015			TUKCOR REAL ESTATE & D	\$ 22,500
1.043	000419	000027	000018	01	2.67	R1	G			\$ 65,000	\$ 67,800	V	Q		
	SALE PRICE INCLUDES TWO SEPARATE LOTS 419-27-14 & 419										02/03/2015			TUKCOR REAL ESTATE & D	\$ 23,500
1.071	000413	000017	000000	01	32.00	R1	F			\$ 135,000	\$ 144,600	V	Q		
									08/25/2015					MIDDLE ROAD TRUST	\$ 162,200
1.195	000419	000027	000024	01	1.22	R1	G			\$ 55,000	\$ 65,700	V	Q	WHITE, GINA, TTEE	\$ 24,900
									06/10/2015						

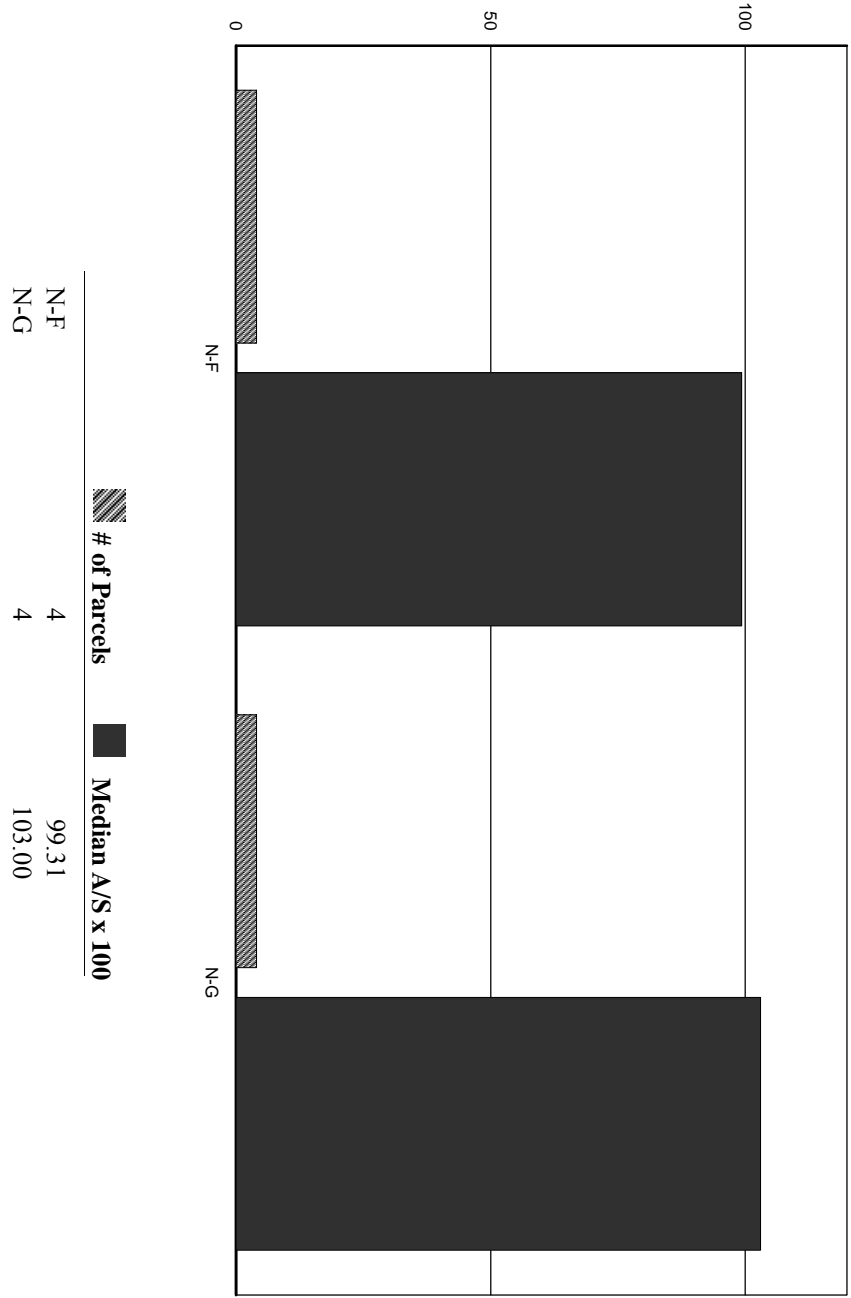
Deerfield: Distribution of Sale Ratios



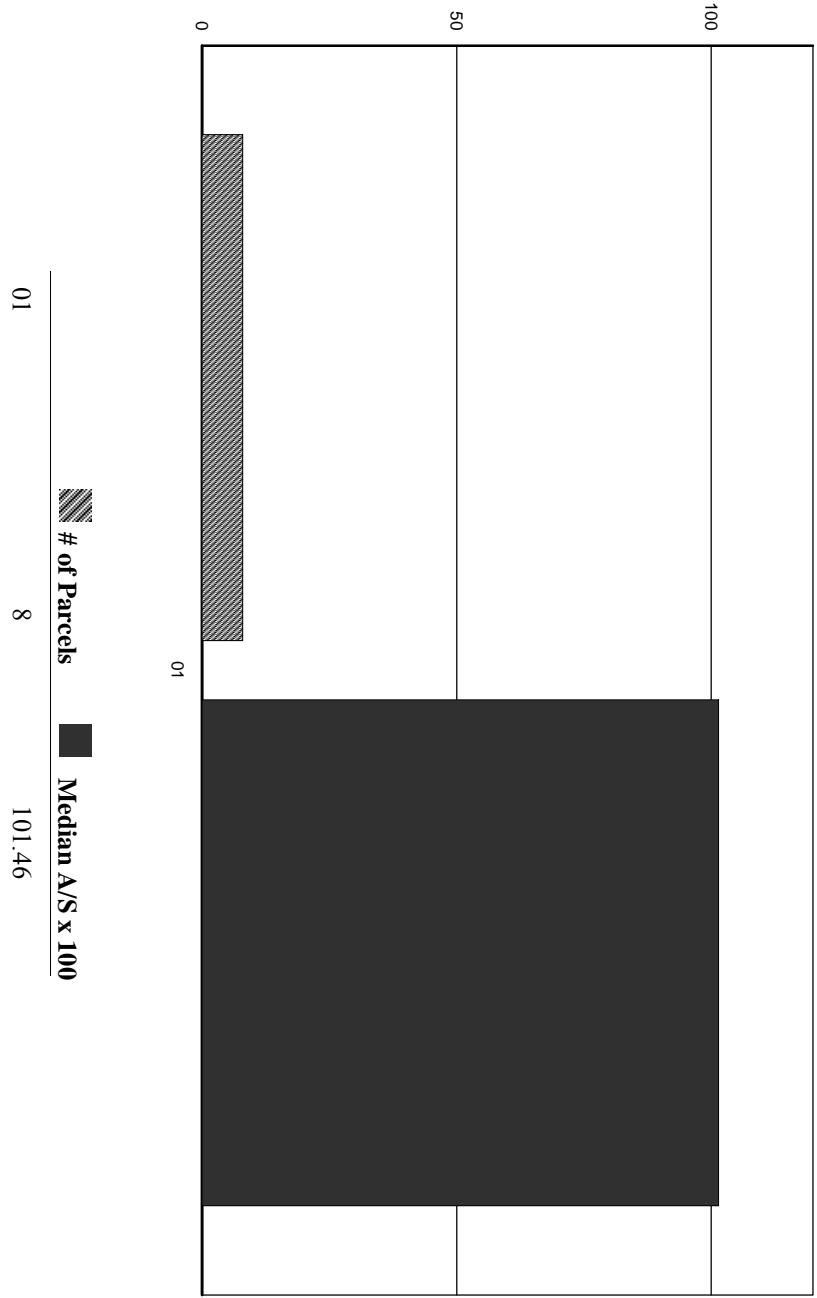
Deerfield: Median A/S Ratio by Sale Price



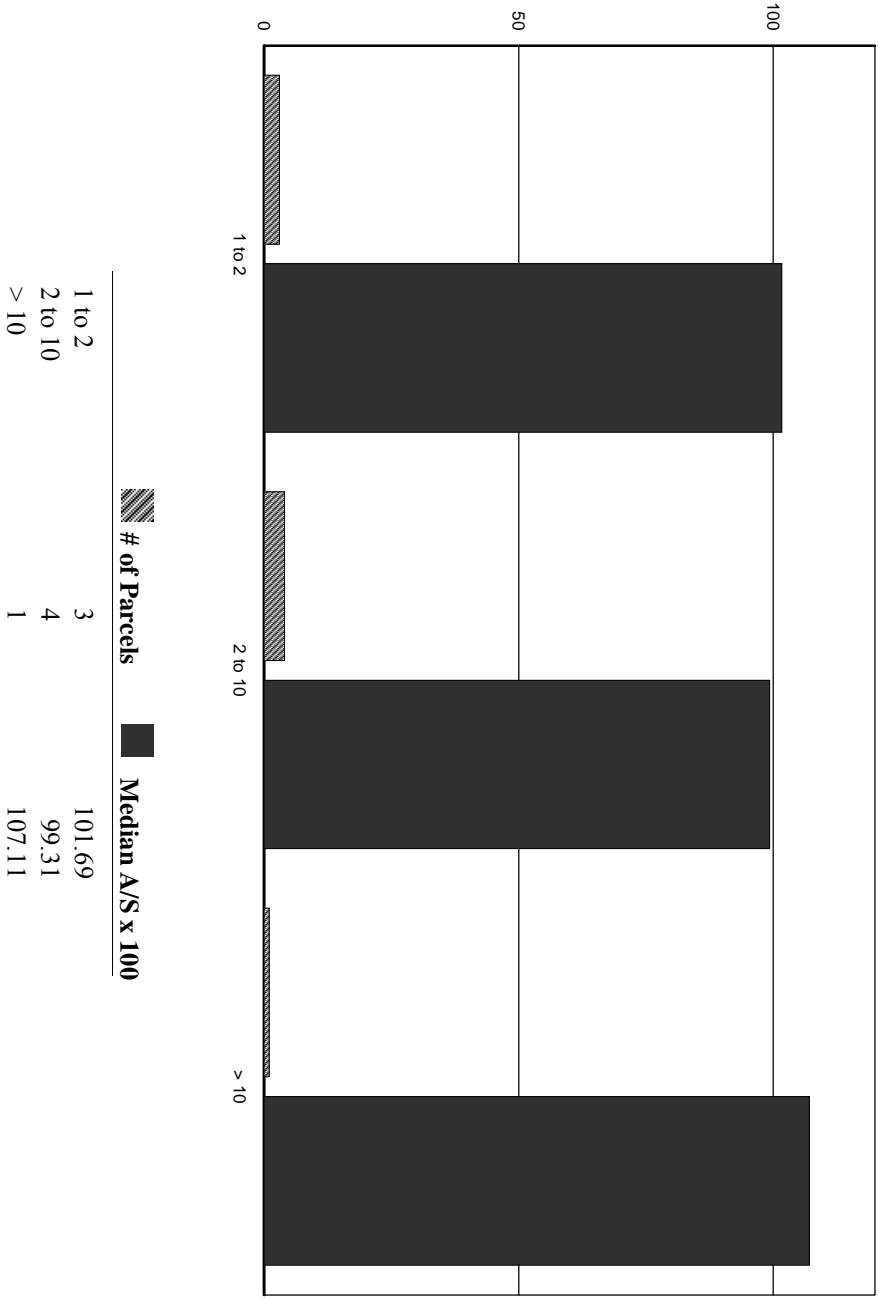
Deerfield:Median A/S Ratio by Neighborhood



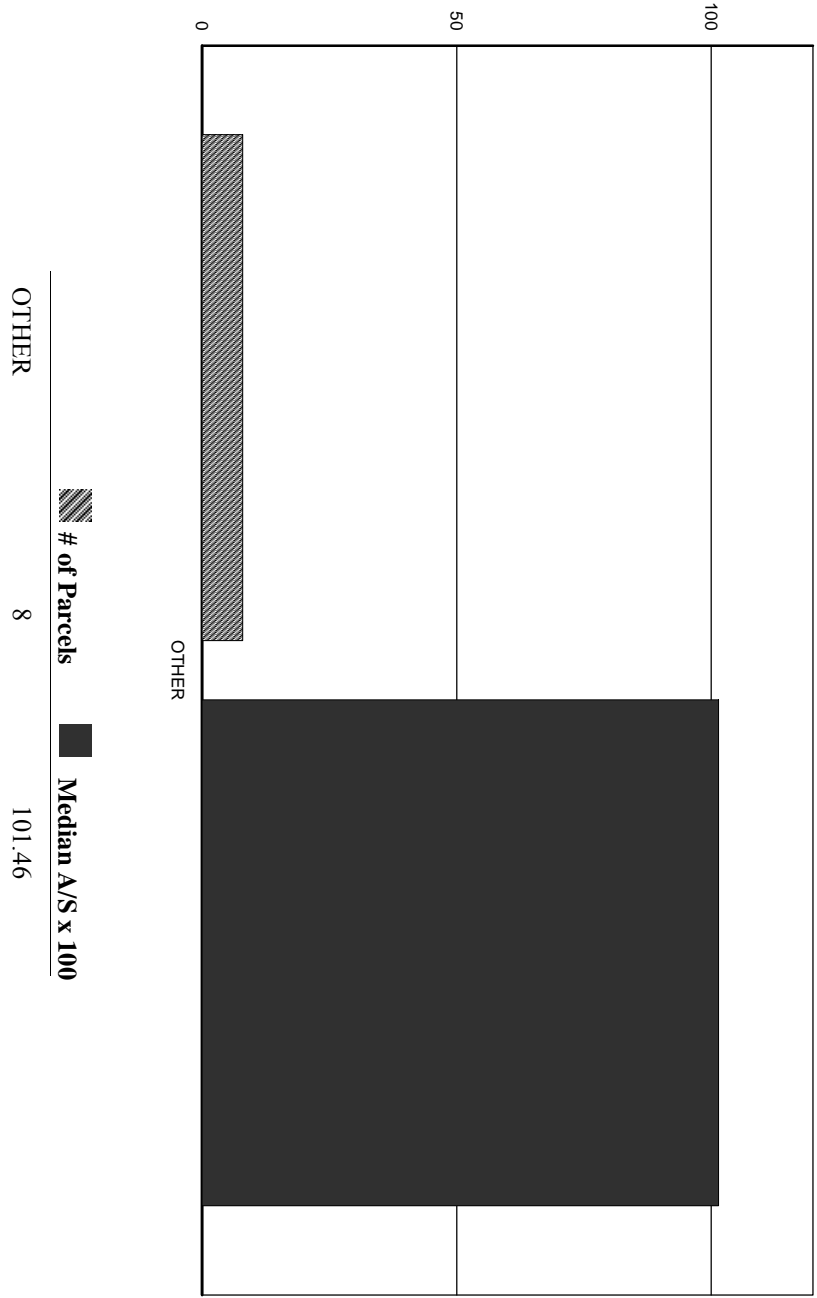
Deerfield:Median A/S Ratio by Zone



Deerfield:Median A/S Ratio by Acreage



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



PICTURE		OWNER		TAXABLE DISTRICTS		BUILDING DETAILS	
		GEORGE, JAMES 159 SO MAIN STREET MANCHESTER, NH 03102		District	Percentage	Model: Roof: Ext: Int: Floor: Heat: Bedrooms: Baths: Extra Kitchens: A/C: Quality: Com. Wall: Stories:	
		Date	Permit ID	Permit Type	Notes	Fixtures: Fireplaces: Generators:	
PERMITS						Base Type:	
<div>BUILDING SUB AREA DETAILS</div>							
<div>2015 BASE YEAR BUILDING VALUATION</div>							
<div>Year Built: Condition For Age: Physical: Functional: Economic: Temporary:</div>							

OWNER INFORMATION		SALES HISTORY					PICTURE											
TASHEREAU INVESTMENT PROP LLC		Date	Book	Page	Type	Price Grantor												
19 MOOSE HOLLOW ROAD		12/06/2014	5593	1101	Q V	75,000 HUSSEY, WAYNE, TTEE												
LITCHFIELD, NH 03052		03/22/2010	5097	0979	U V 23	BMI REALTY TRUST												
LISTING HISTORY		NOTES																
01/23/15	DMVL	SUBDIV PHASE II PLAN D33927; 3/10 VAC; 1/15 NC; 4/15 LUUCT DONE;																
03/03/10	DMRL	CORNER OF HIDDEN/COREY; 2016 PU NEW HSE;																
02/27/07	ALNL																	
EXTRA FEATURES VALUATION							MUNICIPAL SOFTWARE BY AVITAR											
Feature Type	Units	Length	x Width	Size Adj	Rate	Cond	Market Value	Notes										
								DEERFIELD ASSESSING OFFICE										
PARCEL TOTAL TAXABLE VALUE																		
Year	Building	Features	Land															
2013	\$ 0	\$ 0	\$ 297															
			Parcel Total: \$ 297															
2014	\$ 0	\$ 0	\$ 276															
			Parcel Total: \$ 276															
2015	\$ 0	\$ 0	\$ 75,400															
			Parcel Total: \$ 75,400															
LAND VALUATION																		
Zone: AR AGR/RES/PLEASANT				Minimum Acreage: 3.00		Minimum Frontage: 200		Site: UND/WDS										
Land Type				Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes	
IF RES				3,000 ac	96,000	F	110	77	100	90	100 -- LEVEL	100	73,200	0	N	73,200		
IF RES				1,144 ac	x 2,000	X	100				95 -- MILD	100	2,200	0	N	2,200		
				4.144 ac	75,400													75,400

PICTURE		OWNER		TAXABLE DISTRICTS		BUILDING DETAILS	
		TASHEREAU INVESTMENT PROP LL 19 MOOSE HOLLOW ROAD LITCHFIELD, NH 03052		<div> <div>District</div> <div>Percentage</div> </div>		<div> <div>Model:</div> <div>Roof:</div> <div>Ext:</div> <div>Int:</div> <div>Floor:</div> <div>Heat:</div> <div>Bedrooms:</div> <div>Baths:</div> <div>Extra Kitchens:</div> <div>A/C:</div> <div>Quality:</div> <div>Com. Wall:</div> <div>Stories:</div> <div>Fixtures:</div> <div>Fireplaces:</div> <div>Generators:</div> </div>	
		<div> <div>Date</div> <div>Permit ID</div> <div>Permit Type</div> <div>Notes</div> </div>		<div> <div>PERMITS</div> </div>			
<div> <div>2015 BASE YEAR BUILDING VALUATION</div> </div>						<div> <div>Year Built:</div> <div>Condition For Age:</div> <div>Physical:</div> <div>Functional:</div> <div>Economic:</div> <div>Temporary:</div> <div>%</div> </div>	

OWNER INFORMATION				SALES HISTORY				PICTURE							
PELLITTER, DAVID CONSTRUCTION CO I 40 TRENTON STREET MANCHESTER, NH 03104				Date	Book	Page	Type	Price	Grantor						
				08/25/2015	5648	0569	Q V	135,000	MIDDLE ROAD TRUST						
				02/15/2007	4766	2796	U V 38		ZARBA, CHRISTOPHER						
LISTING HISTORY				NOTES											
01/29/15 DMVL 02/25/10 KCRL 11/07/01 JDUV 08/15/00 VMRV 06/27/90 JY				VAC; WOODED, LEVEL W/ROAD; 1/15 4 SALE "BEAN GROUP 1-800-450-7784";											
EXTRA FEATURES VALUATION												MUNICIPAL SOFTWARE BY AVTAR			
Feature Type	Units			Length	x	Width	Size	Adj	Rate	Cond	Market Value Notes				
												DEERFIELD ASSESSING OFFICE			
LAND VALUATION												PARCEL TOTAL TAXABLE VALUE			
Zone: AR AGR/RES/PLEASANT Minimum Acreage: 3.00 Minimum Frontage: 200 Site: UND/WDS Driveway: UNDEVELOPED Road: PAVED															
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes	
1F RES	3.000 ac		96,000 F	110	77	100	90	100 -- LEVEL	100	73,200	0	N	73,200		
1F RES	29.000 ac		x 2,000 X	94				85 -- MODERATE	100	46,300	0	N	46,300		
1F RES	200.000 ft		x 120 F	110				95 -- MILD	100	25,100	0	N	25,100		
										144,600			144,600		
										32.000 ac					

OWNER INFORMATION		SALES HISTORY					PICTURE	
SARRO, STEVEN R		Date	Book	Page	Type	Price Grantor		
SARRO, CAROL L		02/12/2015	5594	0727	Q V	136,533 MATHEWS, PAUL G, TTEE		
PO BOX 361		04/19/2005	4466	1897	U 138	GRANT,		
		04/19/2005	4466	1900	U 146	GRANT, MOLLY		
		10/23/2003	4178	2981	U 138	GRANT, MOLLY		
DEERFIELD, NH 03037		06/06/2002	3782	0020	U 138	MATHEWS/GRANT REVOC		
LISTING HISTORY		NOTES						
01/30/15 ERVL		TREED; WET; VACANT; 12/04 ROAD EASEMENT DEED FOR THE WIDENING, MAINTENANCE, SNOW REMOVAL & ANY NECESSARY SLOPING OF CANDIA & PETERSON ROADS; 1/15 SOME CLEAR/LOGGED AREA OFF PETERSON RD; 4/15 LUUCT DONE						
03/19/10 DMRL								
03/20/03 JDUL								
07/26/00 VMRY								
EXTRA FEATURES VALUATION							MUNICIPAL SOFTWARE BY AVITAR	
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes	DEERFIELD ASSESSING OFFICE
								PARCEL TOTAL TAXABLE VALUE
Year		Building		Features		Land		
2013		\$ 0				\$ 0		\$ 1,374
						Parcel Total: \$ 1,374		
2014		\$ 0				\$ 0		\$ 1,228
						Parcel Total: \$ 1,228		
2015		\$ 0				\$ 0		\$ 133,200
						Parcel Total: \$ 133,200		
LAND VALUATION								
Zone: AR AGR/RES/PLEASANT		Minimum Acreage: 3.00		Minimum Frontage: 200		Site: UND/CLR Driveway: UNDEVELOPED Road: DIRT		
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography
1F RES	3.000 ac	96,000 F	110		80	95	90	100 -- LEVEL
1F RES	6.000 ac	x 2,000 X	100					90 -- ROLLING
1F RES	400.000 ft	x 120 F	110					95 -- MILD
9.000 ac								133,200
								133,200

<div>PICTURE</div>	<div>OWNER</div> <div>SARRO, STEVEN R SARRO, CAROL L PO BOX 361 DEERFIELD, NH 03037</div>		<div>TAXABLE DISTRICTS</div> <table><tr><th>District</th><th>Percentage</th></tr><tr><td colspan="2"></td></tr></table>		District	Percentage			<div>BUILDING DETAILS</div> <div>Model: Roof: Ext: Int: Floor: Heat: Bedrooms: Baths: Fixtures: Fireplaces: Generators: A/C: Extra Kitchens: Quality: Com. Wall: Stories: Base Type:</div>							
	District	Percentage														
	<div>PERMITS</div> <table><tr><th>Date</th><th>Permit ID</th><th>Permit Type</th><th>Notes</th></tr><tr><td colspan="4"></td></tr></table>			Date	Permit ID	Permit Type	Notes									
	Date	Permit ID	Permit Type	Notes												
<div>BUILDING SUB AREA DETAILS</div>																
<div>2015 BASE YEAR BUILDING VALUATION</div> <table><tr><td>Year Built:</td><td></td></tr><tr><td>Condition For Age:</td><td></td></tr><tr><td>Physical:</td><td></td></tr><tr><td>Functional:</td><td></td></tr><tr><td>Economic:</td><td></td></tr><tr><td>Temporary:</td><td></td></tr></table>					Year Built:		Condition For Age:		Physical:		Functional:		Economic:		Temporary:	
Year Built:																
Condition For Age:																
Physical:																
Functional:																
Economic:																
Temporary:																

OWNER INFORMATION				SALES HISTORY				PICTURE	
RJM HOLDING, LLC 212 SOUTH ROAD DEERFIELD, NH 03037				Date	Book	Page	Type	Price Grantor	
				02/03/2015	5592	1985	Q V	65,000 TUKCOR REAL ESTATE &	
				02/08/2011	5192	2440	U V 39	WHITE, GINA TRUST	
LISTING HISTORY				NOTES					
01/16/15 ERVL 03/11/10 KCRL				S/D # D34817 6/21/07; 1/15 VACANT; WOODED; ROAD IN;					
EXTRA FEATURES VALUATION									
Feature Type	Units Length x Width Size Adj Rate Cond Market Value Notes								
MUNICIPAL SOFTWARE BY AVITAR									
DEERFIELD ASSESSING OFFICE									
PARCEL TOTAL TAXABLE VALUE									
Year	Building	Features	Land						
2013	\$ 0	\$ 0	\$ 90						
		Parcel Total:	\$ 90						
2014	\$ 0	\$ 0	\$ 84						
		Parcel Total:	\$ 84						
2015	\$ 0	\$ 0	\$ 65,800						
		Parcel Total:	\$ 65,800						
LAND VALUATION									
Zone: AR AGR/RES/PLEASANT Minimum Acreage: 3.00 Minimum Frontage: 200 Site: UND/WDS Driveway: UNDEVELOPED Road: GRAVEL									
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond Ad Valorem SPI R Tax Value Notes
IF RES	1.260 ac	92,520	G	120	77	95	90	90 -- ROLLING	100 65,800 0 N 65,800
	1.260 ac								65,800 65,800

OWNER INFORMATION		SALES HISTORY				PICTURE
RJM HOLDING, LLC		Date	Book	Page	Type	Price Grantor
212 SOUTH ROAD		08/04/2015	5642	2079	Q V	130,000 TUKCOR REAL ESTATE & WHITE, GINA TRUST
DEERFIELD, NH 03037		02/08/2011	5192	2440	U V 39	
LISTING HISTORY		NOTES				
01/16/15	ERVL	S/D # D34817 6/21/07; 1/15 ROAD IN; WOODED; VACANT;				
03/11/10	KCRL					
EXTRA FEATURES VALUATION		MUNICIPAL SOFTWARE BY AVITAR				
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes
DEERFIELD ASSESSING OFFICE						
PARCEL TOTAL TAXABLE VALUE						
Year	Building	Features	Land			
2013	\$ 0		\$ 93			
		Parcel Total:	\$ 93			
2014	\$ 0		\$ 87			
		Parcel Total:	\$ 87			
2015	\$ 0		\$ 82			
		Parcel Total:	\$ 82			
LAND VALUATION						
Zone: AR AGR/RES/PLEASANT Minimum Acreage: 3.00 Minimum Frontage: 200 Site: UND/WDS Driveway: UNDEVELOPED Road: GRAVEL						
Land Type	Units	Base Rate	NC	Adj	Site	Road DWay Topography
UNDNGD HARDWD	1.300 ac	92,600	G	120	77	95 90 90 -- ROLLING
	1.300 ac					100 65,800 100 N 82
						65,800 82

OWNER INFORMATION		SALES HISTORY					PICTURE	
J K MULLIKIN & SONS HOMES, LLC 34 POND VIEW DRIVE AUBURN, NH 03032		Date	Book	Page	Type	Price	Grantor	
		06/10/2015	5625	0120	Q V	55,000	WHITE, GINA, TTEE	
LISTING HISTORY		NOTES						
01/16/15 03/11/10	ERV L KCRL	I/15 VACANT; WOODED; ROAD IN;						
EXTRA FEATURES VALUATION							MUNICIPAL SOFTWARE BY AVITAR	
Feature Type	Units	Length	x Width	Size Adj	Rate	Cond	Market Value	Notes
DEERFIELD ASSESSING OFFICE								
PARCEL TOTAL TAXABLE VALUE								
Year	Building	Features	Land					
2013	\$ 0	\$ 0	\$ 24,900		Parcel Total: \$ 24,900			
2014	\$ 0	\$ 0	\$ 24,900		Parcel Total: \$ 24,900			
2015	\$ 0	\$ 0	\$ 65,700		Parcel Total: \$ 65,700			
LAND VALUATION								
Zone: AR AGR/RES/PLEASANT		Minimum Acreage: 3.00		Minimum Frontage: 200		Site: UND/WDS		
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography
IF RES	1.220 ac	92,440	G	120	77	95	90	90 -- ROLLING
1.220 ac								Cond
								Ad Valorem
								SPI R
								Tax Value
								Notes
								65,700
								65,700

Sales Analysis Results
Deerfield -- 09/21/2015

Sales Analysis Statistics			
Number of Sales:	50	Mean Sales Ratio:	0.9896
Minimum Sales Ratio:	0.8192	Median Sales Ratio:	0.9841
Maximum Sales Ratio:	1.2228	Standard Deviation:	0.0741
Aggregate Sales Ratio:	0.9871	Coefficient of Dispersion:	5.9278
		Price Related Differential:	1.0025
Sales Analysis Criteria			
Sold: 10/01/2014 - 09/14/2015	Sale Ratios: 0.000 - 999.999		
Building Value: 0 - 99999999	Bldg Eff. Area: 0 - 99999999		
Land Value: 0 - 99999999	Land Use: ALL		
Current Use CR: 0 - 99999999	Acres: 0 - 99999999		
Year Built: 1600 - 2015	Trend: 0.000% Prior to 09/21/2015		
Story Height: ALL	Neighborhood: ALL		
Base Rate: ALL	Zone: ALL		
Qualified: YES	Unqualified: NO		
Improved: YES	Vacant: NO		
View: All	Waterfront: All		
Include Comm./Ind./Util.: YES			

Deerfield Sales Analysis Report

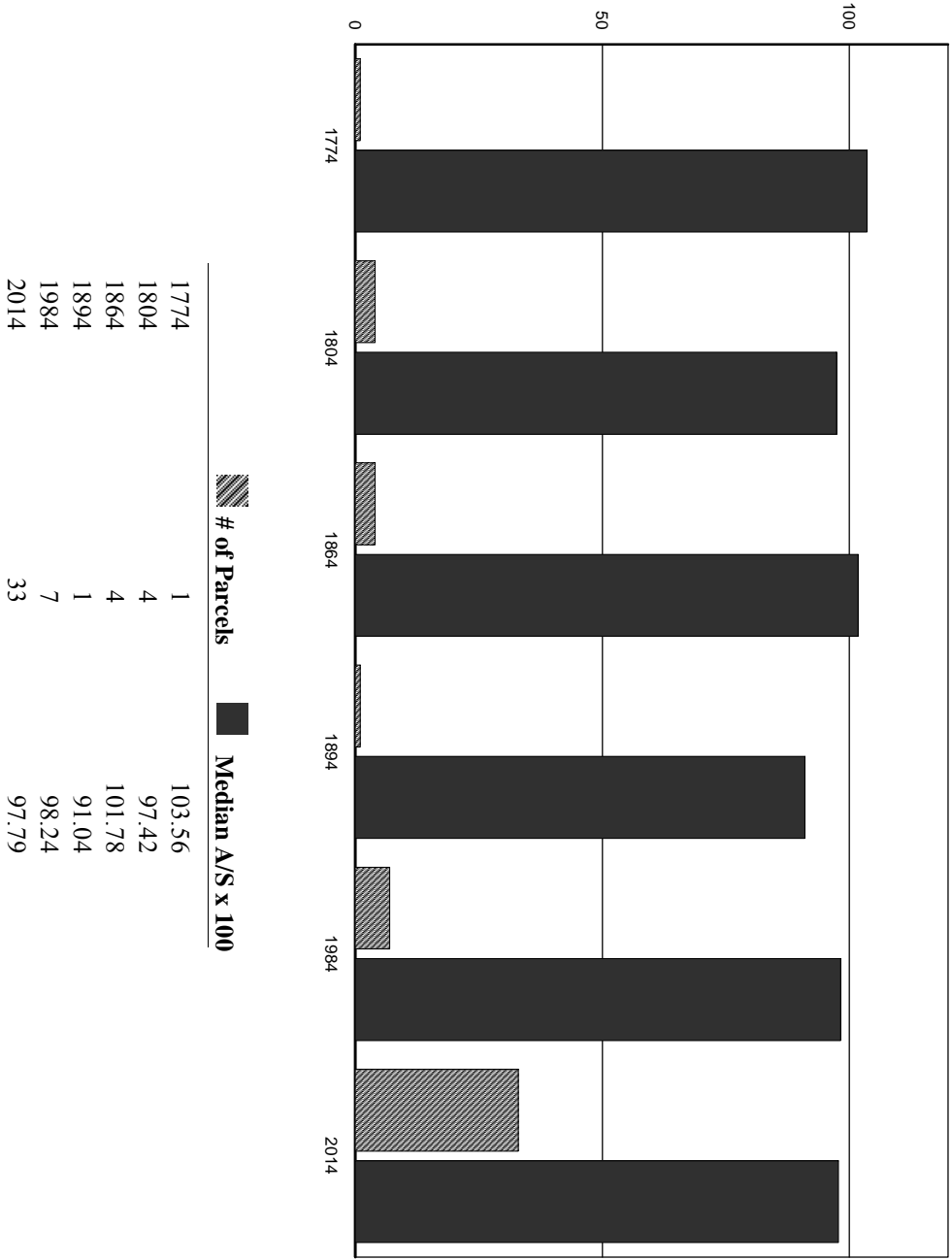
Ratio	Map	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Sale Price	Assessment	I	Q	Unqualified Description	Prior Year Assessment
	Sale Note								Eff. Area		Sale Date			Grantor	
0.819	000416	000043	000000	01	5.10	R1	F	RSA	C	\$ 360,000	\$ 294,900	I	Q	KOCH, LEOKADIA W	\$ 269,800
									2,368		06/29/2015				
0.845	000411	000010	000000	01	4.05	R1	F	RSA	C	\$ 295,000	\$ 249,200	I	Q	PIERCE, SAMUEL C.	\$ 251,700
									1,968		08/12/2015				
0.876	000424	000060	000000	01	1.00	R1	E	RSA	C	\$ 223,000	\$ 195,300	I	Q	ALIBERTI, ROGER	\$ 198,200
									1,457		06/26/2015				
0.880	000423	000051	000000	01	1.08	R1	F	RSA	D	\$ 360,000	\$ 316,900	I	Q	BYRNE, ROBIN LANE	\$ 340,400
									4,734		09/01/2015				
0.904	000420	000008	000000	01	0.78	R1	F	RSA	A	\$ 243,000	\$ 219,600	I	Q	ANDERSON, SCOTT	\$ 202,600
									1,390		06/22/2015				
0.909	000409	000065	000000	01	0.28	R1	F	RSA	B	\$ 153,600	\$ 139,600	I	Q	SMITH, PAUL M.	\$ 142,100
									1,551		08/03/2015				
0.910	000209	000051	000000	04	5.80	R1W	E	RSA	C	\$ 260,000	\$ 236,700	I	Q	ABRAHAMSON, DAVID A	\$ 257,800
									1,662		08/17/2015				
0.918	000416	000007	000000	01	3.01	R1	F	RSA	D	\$ 348,000	\$ 319,500	I	Q	GARNEAU, MARK J	\$ 299,700
									3,116		06/30/2015				
0.919	000415	000019	000002	01	4.14	R1	E	RSA	D	\$ 324,000	\$ 297,900	I	Q	PMDF BUILDERS, LLC	\$ 302,000
									2,731		06/29/2015				
0.922	000420	000059	000001	01	3.37	R1	F	RSA	D	\$ 352,000	\$ 324,400	I	Q	LEMAY, PETER J.	\$ 333,500
									3,108		08/10/2015				
0.930	000414	000083	000000	01	3.04	R1	F	RSA	D	\$ 260,000	\$ 241,700	I	Q	ROSKO, RONALD K	\$ 227,000
									2,068		04/22/2015				
0.930	000201	000012	000002	01	3.42	R1	D	RSA	A	\$ 213,000	\$ 198,100	I	Q	DAVID PELLETIER CONSTR	\$ 0
									1,306		10/02/2014				
0.932	000419	000023	000000	01	5.00	R1	F	RSA	E	\$ 449,000	\$ 418,600	I	Q	DRAPEAU, DAVID	\$ 410,500
									4,508		07/31/2015				
0.947	000419	000024	000000	01	5.01	R1	F	RSA	C	\$ 315,000	\$ 298,300	I	Q	STRICKLER, SUZANNE S.	\$ 314,900
									2,528		06/24/2015				
0.950	000424	000050	000000	01	5.05	R1	E	RSA	C	\$ 329,000	\$ 312,400	I	Q	MACKENZIE, KELLE	\$ 294,200
									3,188		03/02/2015				
0.959	000210	000012	000000	01	0.60	R1	F	RSA	E	\$ 258,000	\$ 247,300	I	Q	BURNHAM, NATHAN L	\$ 235,400
									2,502		09/14/2015				
0.959	000415	000022	000000	01	15.00	R1	E	RSA	C	\$ 435,000	\$ 417,000	I	Q	MORRILL, DANIEL W	\$ 460,900
									1,884		05/14/2015				
0.959	000415	000029	000000	01	1.00	R2	E	RSA	B	\$ 227,000	\$ 217,700	I	Q	JONES, EMILY S	\$ 218,100
									1,880		04/16/2015				
0.961	000409	000031	000000	01	7.71	R1	G	RSA	E	\$ 361,200	\$ 347,200	I	Q	LAZDOWSKI, ERIC	\$ 366,500
									3,198		05/19/2015				
0.969	000424	000093	000013	01	1.15	R1	G	RSA	D	\$ 327,000	\$ 316,700	I	Q	LANGLOIS, ZACHARY J	\$ 319,800
									3,107		07/31/2015				

Ratio	Map Sale Note	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Sale Price	Assessment Sale Date	I	Q	Unqualified Description Grantor	Prior Year Assessment
0.973	000411	000013	000006	01	5.93	R1	F	RSA	C	\$ 379,000	\$ 368,600	I	Q	RICHTER, PAUL M	\$ 382,000
0.976	000415	000046	000000	01	1.10	R1	F	RSA	A	\$ 186,000	\$ 181,500	I	Q	EMANUELE, JOSEPH B	\$ 170,500
0.977	000414	000093	000000	01	10.20	R1	F	RSA	C	\$ 262,533	\$ 256,500	I	Q	CHOUINARD JR., EDWARD	\$ 257,600
0.978	000419	000046	000016	01	1.42	R1	G	RSA	C	\$ 285,000	\$ 278,700	I	Q	FREEL, DAVID R.	\$ 283,100
0.982	000208	000037	000000	02	0.39	R1W	D	RSA	A	\$ 165,000	\$ 162,100	I	Q	DAIGLE, ALLEN	\$ 155,900
0.986	000414	000130	000000	01	10.71	R2	F	RMF	D	\$ 275,000	\$ 271,100	I	Q	NEELY, STEPHEN J	\$ 275,500
0.999	000420	000048	000002	01	1.21	R1	G	RSA	C	\$ 353,700	\$ 353,300	I	Q	BRADLEY, DARRELL F	\$ 367,200
1.004	000208	000002	000000	02	1.50	R1W	E	RSA	A	\$ 182,000	\$ 182,800	I	Q	STEVENS, DIANE	\$ 187,800
1.011	000423	000035	000000	01	3.28	R1	E	RSA	C	\$ 254,300	\$ 257,100	I	Q	GILLICK, TRACY	\$ 277,000
1.012	000419	000026	000000	01	1.60	R1	F	RSA	C	\$ 285,000	\$ 288,500	I	Q	SICARD, MARK E.	\$ 245,100
1.019	000424	000093	000019	01	1.20	R1	G	RSA	D	\$ 307,500	\$ 313,300	I	Q	BOZOIAN, KYLE MATTHEW	\$ 334,200
1.023	000205	000023	000000	01	4.40	R1	E	RSA	E	\$ 296,000	\$ 302,900	I	Q	SHAMPY, GEORGE	\$ 320,000
1.023	000420	000048	000010	01	1.56	R1	G	RSA	C	\$ 325,000	\$ 332,600	I	Q	JACOBUS, JAMIE S.	\$ 325,000
1.031	000416	000002	000001	01	7.76	R1	F	RSA	E	\$ 335,000	\$ 345,400	I	Q	SULLIVAN, GRACE L.	\$ 353,600
1.032	000410	000089	000000	01	1.20	R1	F	RSA	B	\$ 244,000	\$ 251,900	I	Q	SCHINDLER, CHRISTINE R	\$ 204,200
1.033	000419	000046	000011	01	1.58	R1	G	RSA	D	\$ 239,933	\$ 247,800	I	Q	TUKCOR REAL ESTATE & D	\$ 68,100
1.034	000411	000015	000000	01	3.05	R1	F	RSA	D	\$ 280,000	\$ 289,600	I	Q	STRATEGIC CONTRACTING	\$ 98,100
1.036	000424	000064	000000	04	6.80	R1W	E	RSA	D	\$ 331,900	\$ 343,700	I	Q	LACROSS, PAUL A	\$ 365,100
1.036	000414	000117	000000	01	3.77	R1	F	RSA	D	\$ 375,000	\$ 388,400	I	Q	TRUE, KATHRYN R	\$ 372,400
1.039	000406	000029	000000	01	16.00	R2	E	RSA	D	\$ 299,900	\$ 311,600	I	Q	FISHER, DONALD A, TTEE	\$ 359,400

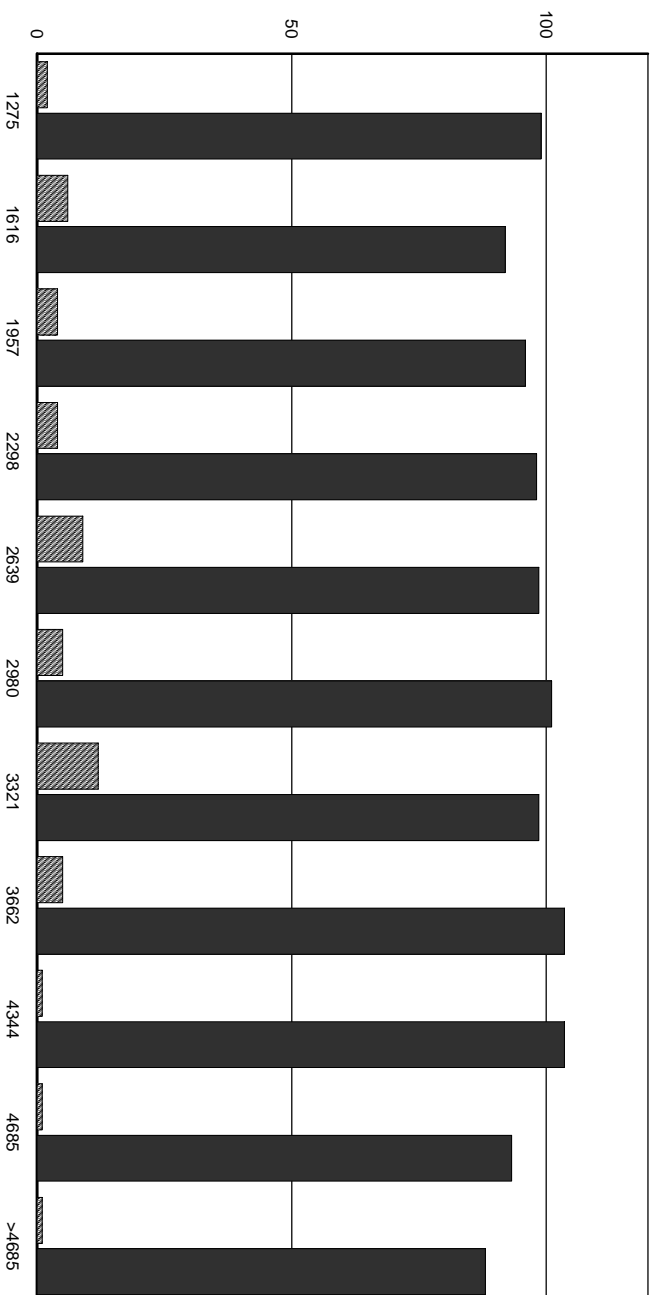
IN CURRENT USE, UPDATE YEAR OK TO USE

Ratio	Map Sale Note	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Eff. Area	Sale Price	Assessment Sale Date	I	Q	Unqualified Description Grantor	Prior Year Assessment
1.040	000209	000050	000000	04	1.50	R1W	E	RSA	B	1,402	\$ 182,000	\$ 189,200 10/31/2014	I	Q	STEVENS, RICHARD E. SR	\$ 225,600
1.047	000410	000066	000000	01	2.75	R1	F	RSA	E	2,434	\$ 293,000	\$ 306,800 06/22/2015	I	Q	LITTLEFIELD, NINA	\$ 294,500
1.057	000209	000047	000000	04	23.70	R1W	E	RSA	D	2,534	\$ 259,000	\$ 273,800 08/21/2015	I	Q	PARENT, DAVID TRUSTEE	\$ 300,300
1.067	000413	000007	000003	01	3.20	R1	F	RSA	D		\$ 327,000	\$ 348,800 04/22/2015	I	Q	EMERTON, SCOTT	\$ 358,700
1.068	000411	000013	000000	01	20.10	R1	F	RSA	E		\$ 292,000	\$ 312,000 12/04/2014	I	Q	HOLLIS, JOHN W	\$ 362,400
1.074	000416	000022	000000	01	13.00	R2	F	RSA	C		\$ 310,000	\$ 333,000 09/02/2015	I	Q	DAVIS, ROBERT	\$ 348,800
1.083	000419	000048	000001	01	3.73	R1	F	RSA	D		\$ 266,000	\$ 288,000 04/03/2015	I	Q	BLASZCZAK, MICHAEL	\$ 307,100
1.100	000405	000091	000000	01	6.68	R1	E	RSA	D		\$ 290,000	\$ 319,100 08/03/2015	I	Q	ST GEORGE, RENE	\$ 334,100
1.121	000210	000025	000000	01	1.10	R1	E	RSA	D	2,998	\$ 228,400	\$ 256,100 06/16/2015	I	Q	STEVENS, DIANA M, TRUS	\$ 270,500
1.223	000405	000049	000000	01	10.44	R2	F	RSA	C	3,509	\$ 237,000	\$ 289,800 06/22/2015	I	Q	MILLER, ROBERT ALLAN	\$ 317,600

Deerfield: Median A/S Ratio by Year of Construction



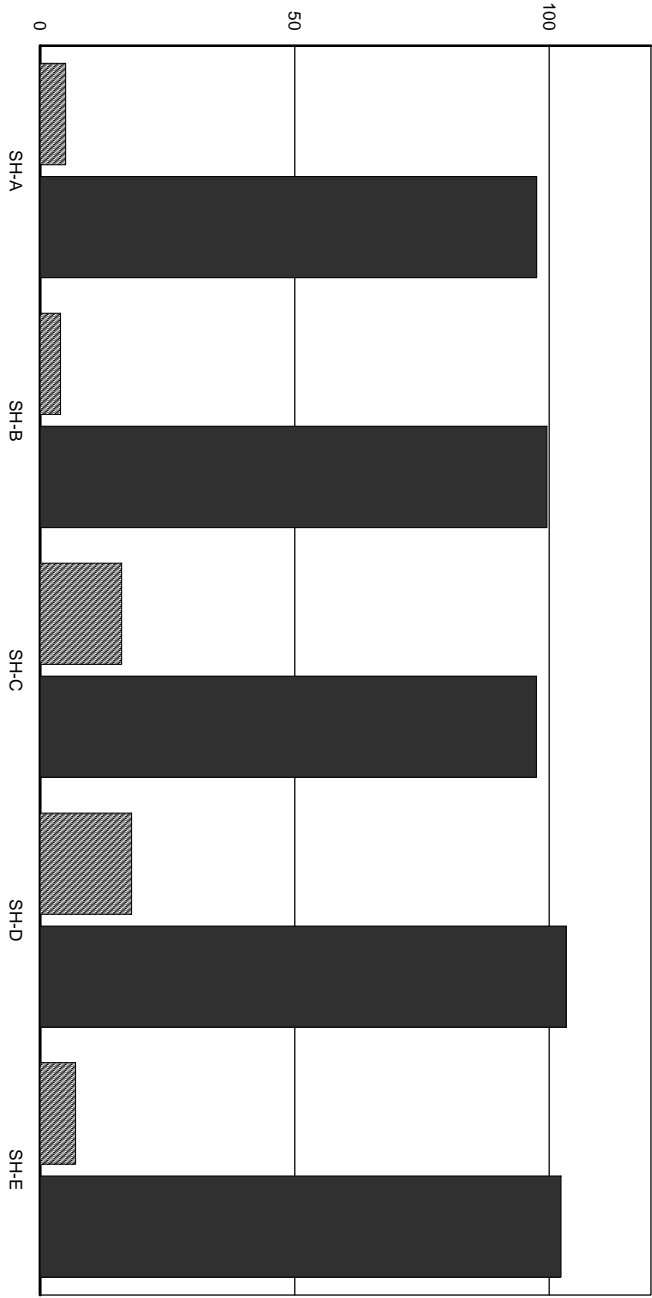
Deerfield:Median A/S Ratio by Effective Area



 # of Parcels
  Median A/S x 100

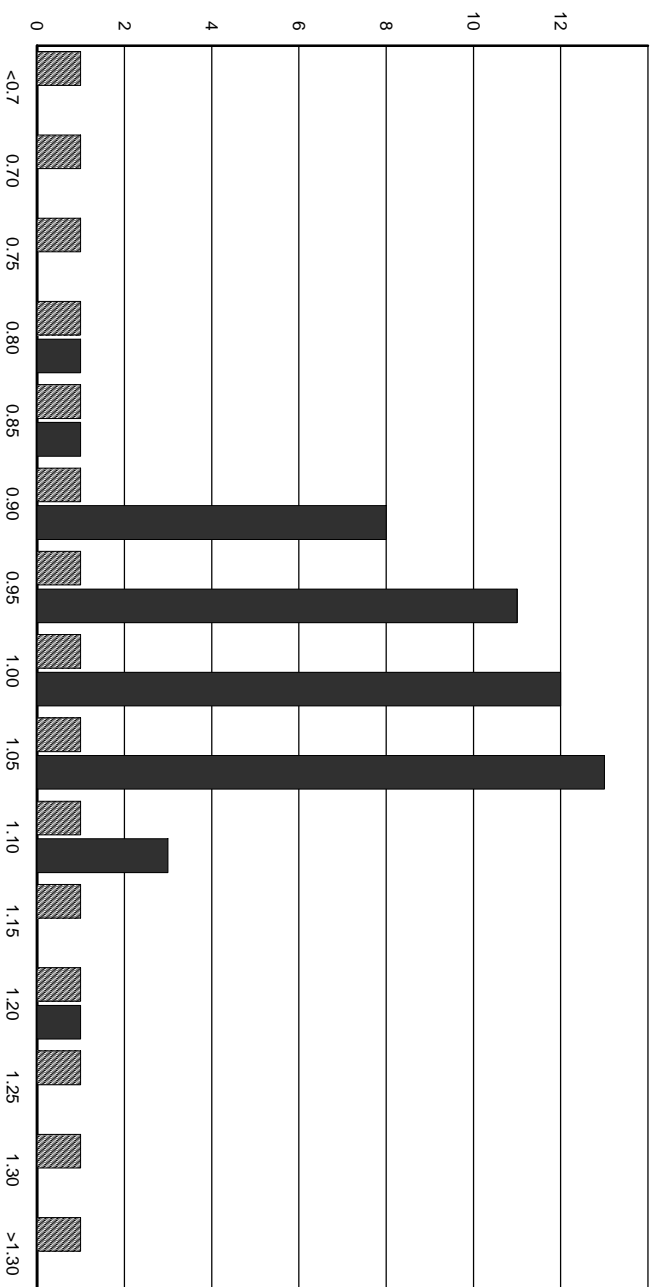
1275	2	99.01
1616	6	91.95
1957	4	95.88
2298	4	98.10
2639	9	98.58
2980	5	101.10
3321	12	98.57
3662	5	103.56
4344	1	103.57
4685	1	93.23
>4685	1	88.03

Deerfield:Median A/S Ratio by Story Height

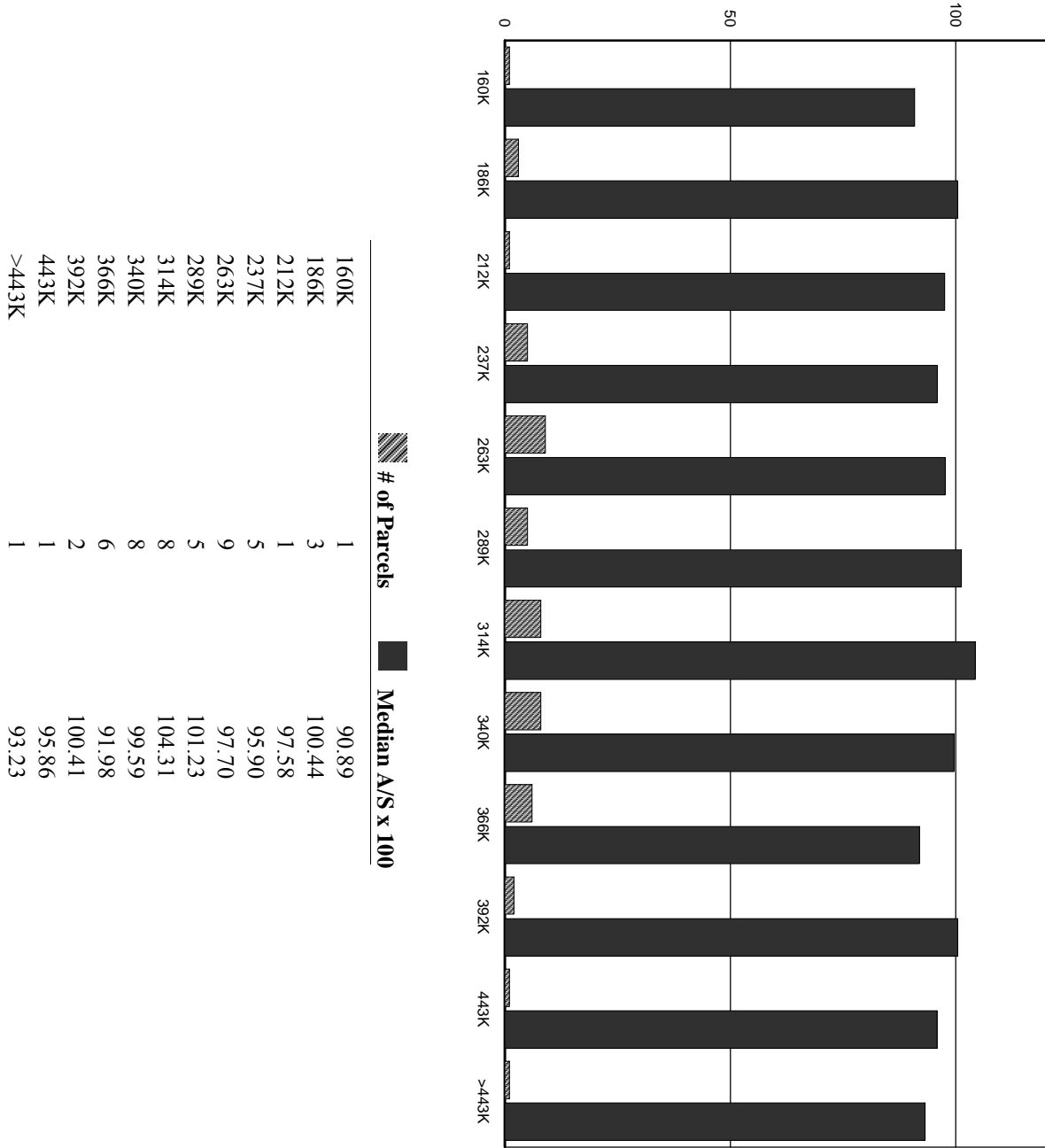


	# of Parcels	Median A/S x 100
SH-A	5	97.58
SH-B	4	99.57
SH-C	16	97.48
SH-D	18	103.35
SH-E	7	102.33

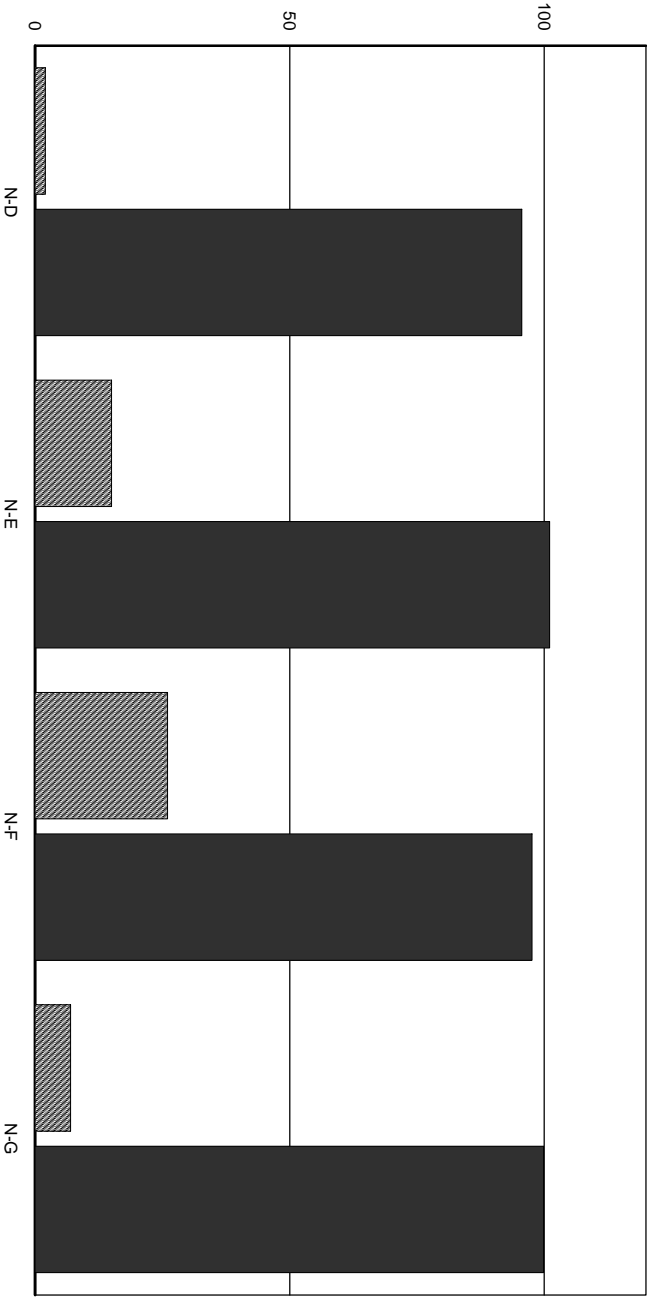
Deerfield: Distribution of Sale Ratios



Deerfield: Median A/S Ratio by Sale Price

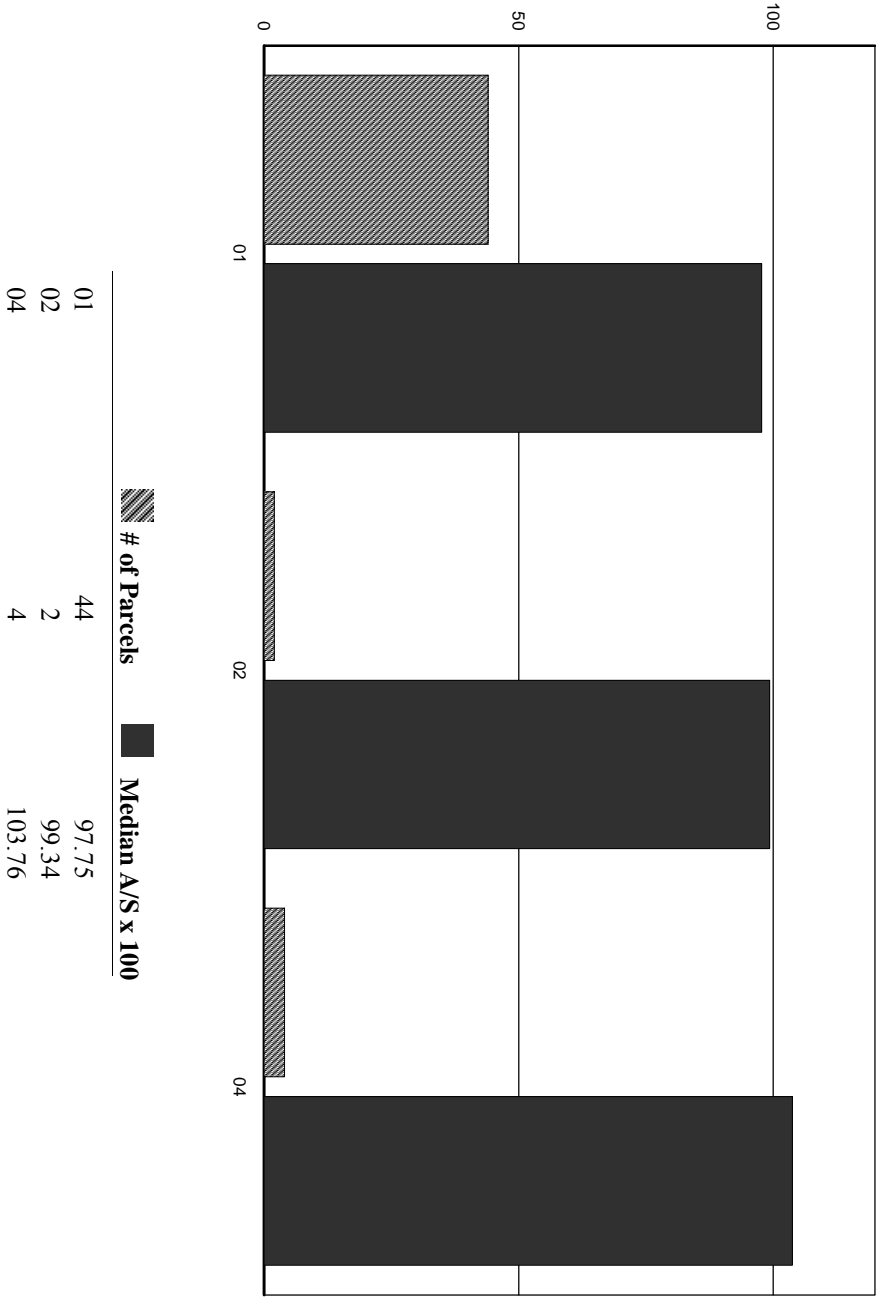


Deerfield:Median A/S Ratio by Neighborhood

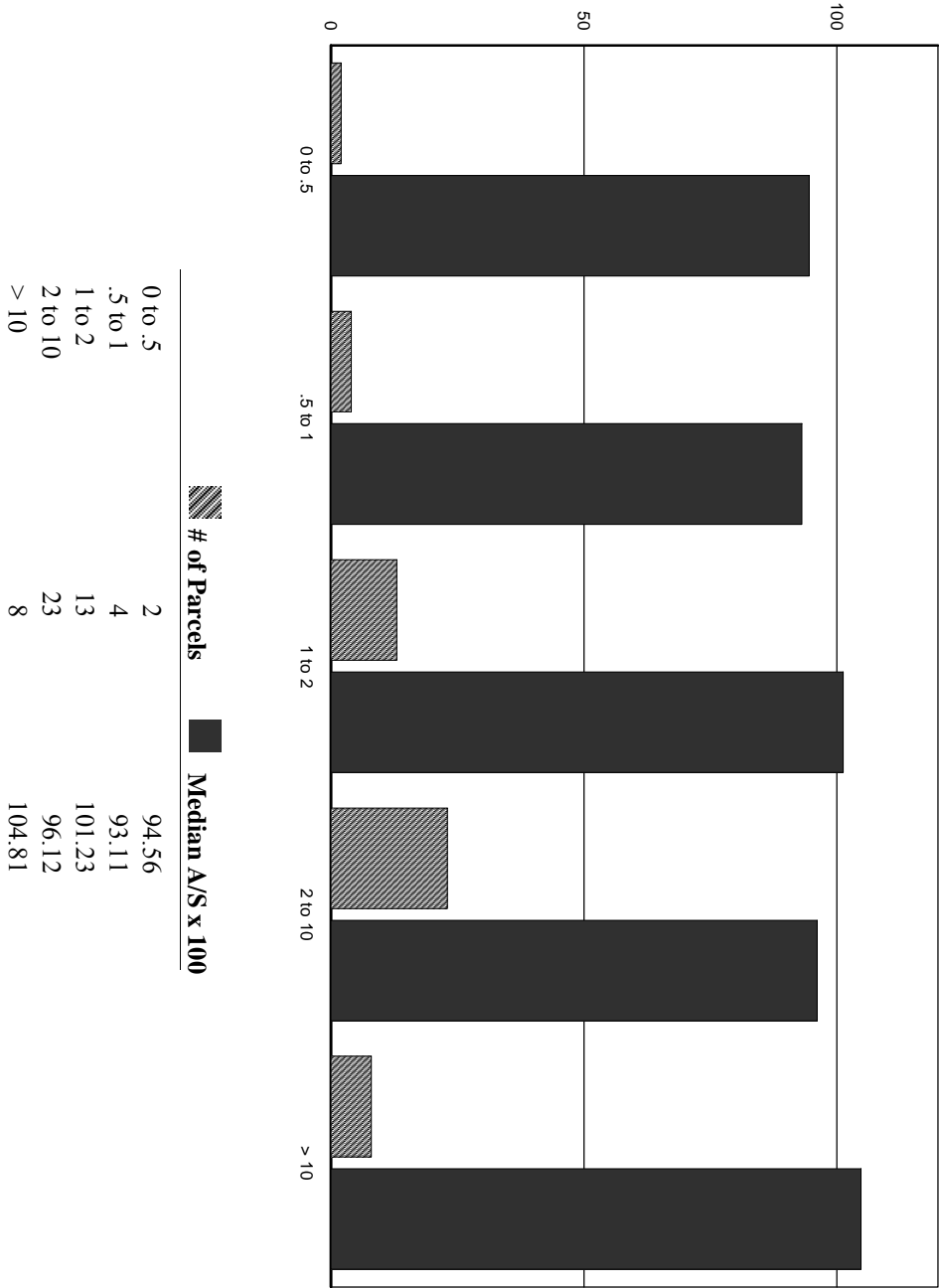


	# of Parcels	Median A/S x 100
N-D	2	95.62
N-E	15	101.10
N-F	26	97.64
N-G	7	99.89

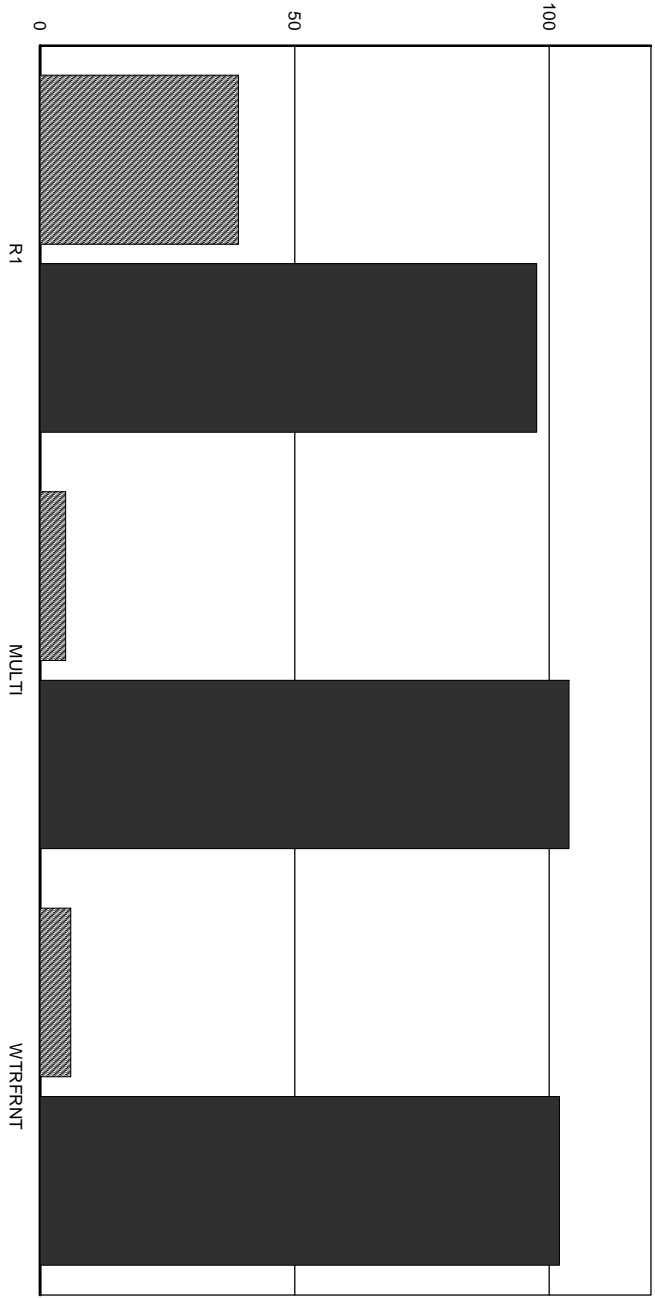
Deerfield:Median A/S Ratio by Zone



Deerfield:Median A/S Ratio by Acreage

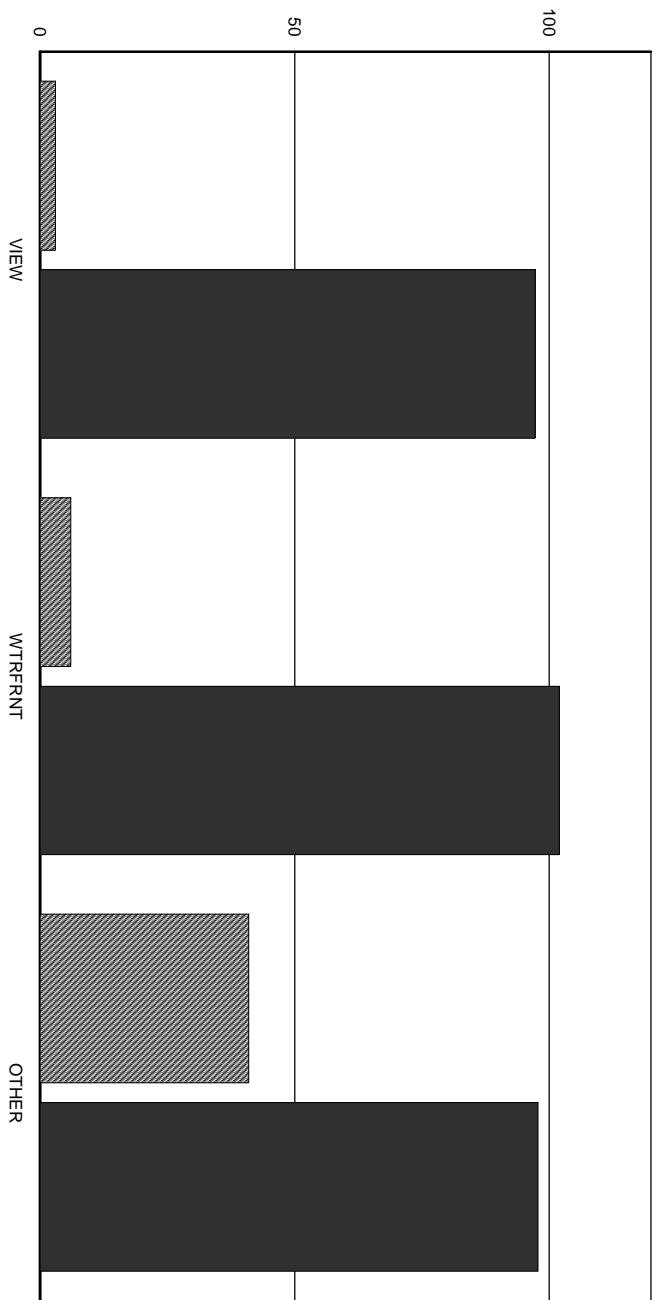


Deerfield:Median A/S Ratio by Improved Use



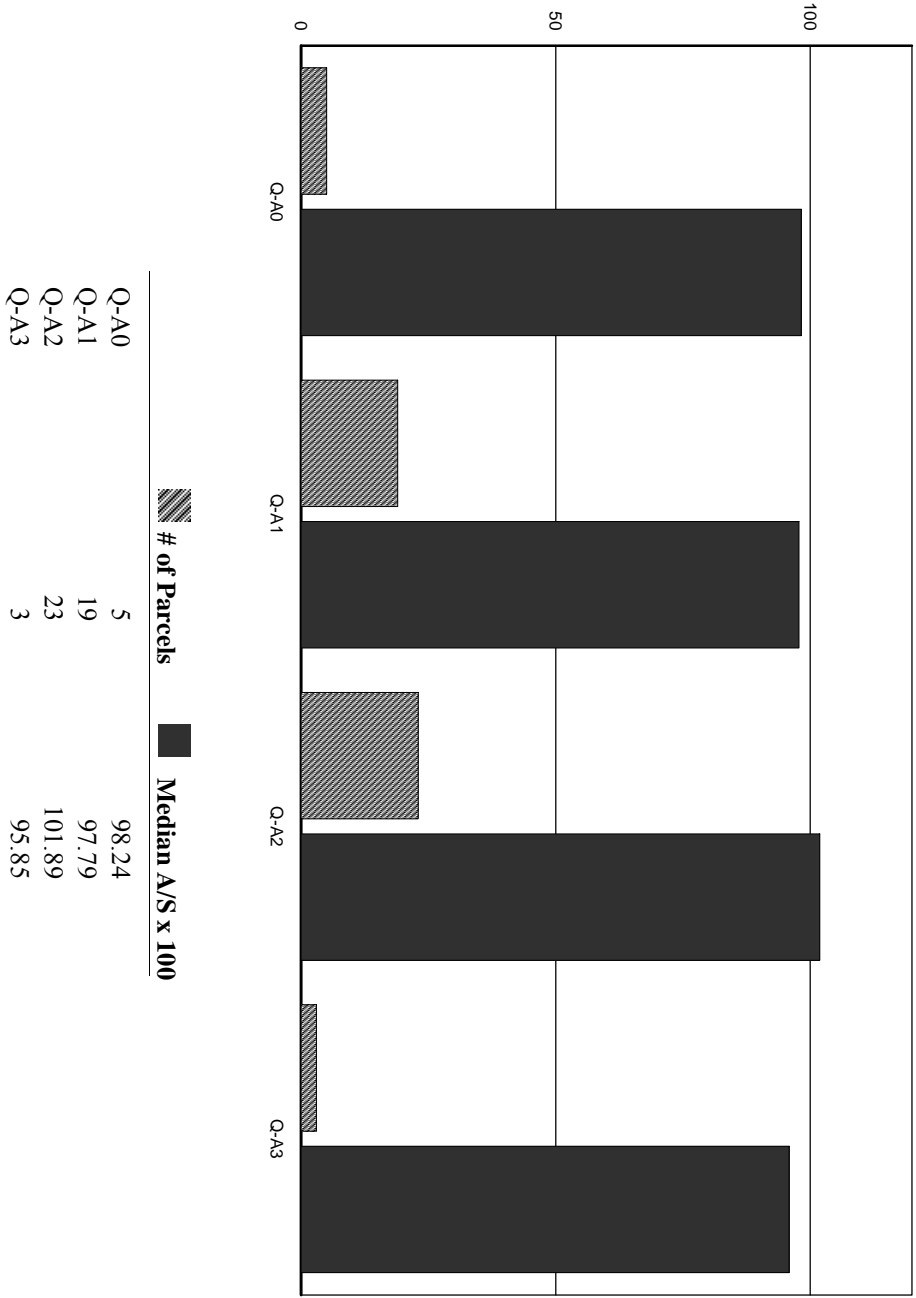
	# of Parcels	Median A/S x 100
R1	39	97.58
MULTI	5	103.90
WTRFRNT	6	102.00

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




	# of Parcels	Median A/S x 100
VIEW	3	97.26
WTRFRNT	6	102.00
OTHER	41	97.79

Deerfield: Median A/S Ratio by Building Quality



PICTURE



OWNER

VANLUVEN, BETHANY
17 RITCHIE ROAD
DEERFIELD, NH 03037

TAXABLE DISTRICTS

District

Percentage

PERMITS

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

BUILDING DETAILS

Model: 1.00 STORY FRAME RANCH
Roof: GABLE OR HIP/ASPHALT
Ext: VINYL SIDING
Int: DRYWALL
Floor: CARPET/HARDWOOD
Heat: OIL/FA DUCTED
Bedrooms: 3 Baths: 2.0 Fixtures:
Extra Kitchens: Fireplaces:
A/C: No Generators:
Quality: A1 AVG+10
Com. Wall:
Size Adj: 1.1711 Base Rate: RSA 72.00
Bldg. Rate: 1.3256
Sq. Foot Cost: \$ 95.44

42

3
ENT
3

26

3
ENT
3

42

4
ENT
4

26

4
ENT
4

26

FFF
BMU

26

BUILDING SUB AREA DETAILS


ID	Description	Area	Adj.	Effect.
FFF	FST FLR FIN	1140	1.00	1140
BMU	BSMNT	1092	0.15	164
ENT	ENTRY WAY	24	0.10	2
GLA:	1,140	2,256		1,306

2015 BASE YEAR BUILDING VALUATION

Market Cost New: \$ 124,645
Year Built: 2014
Condition For Age: AVERAGE 1 %
Physical:
Functional:
Economic:
Temporary:
Total Depreciation: 1 %
Building Value: \$ 123,400

OWNER INFORMATION				SALES HISTORY				PICTURE	
STAMP, JAMES S, TRUSTEE THE JAMES S. STAMP TRUST PO BOX 144 GILMANTON IRON WORKS, NH 03837				Date	Book	Page	Type	Price Grantor	
				01/15/2015	5589	0234	U 138	1 STAMP, JAMES S	
				11/25/2014	5577	2125	Q 1	296,000 SHAMPY, GEORGE	
				06/29/2006	4675	0002	Q 1	363,000 NICHOLSON, RICHARD S &	
				11/01/1995	3125	260	Q 1	200,000 NICHOLSON, RICHARD&LIS	
LISTING HISTORY				NOTES					
04/22/15 DMCL 12/16/14 DMVM 03/23/10 ERRM 06/14/04 AGRM 10/24/00 DWHL 03/27/00 VMML 06/07/90 JY				WHT:DORM FRNT & REAR; 4X10 EST-COULDNT GET BEHND;EST CRL; BARN HAS CRACKS IN FNDTN; BLK FNDTN; 12/14 NOH; COND DOWN LT, SLB UNDER FFF; 4/15 NO FPL WD ONLY; WELL MAINT; GRANITE CTOPS IN KIT & BTH W/OLD GOOD SHAPE CABINETS;					
EXTRA FEATURES VALUATION									
Feature Type	Units	Length	x Width	Size Adj	Rate	Cond	Market Value Notes		
BARN-1STRY/LOFT/BSMT	1,200	30 x 40		73	21.00	80	14,717		
GARAGE-1 STY	672	24 x 28		84	22.00	80	9,935		
SHED-WOOD	192	12 x 16		143	7.00	60	1,153		
LEAN-TO	40	4 x 10		400	4.00	10	64 ATT BARN		
CONCRETE SLAB	84	12 x 7		250	3.00	50	315 ATT SHED		
							26,200		
MUNICIPAL SOFTWARE BY AVITAR									
DEERFIELD ASSESSING OFFICE									
PARCEL TOTAL TAXABLE VALUE									
Year	Building		Features		Land				
2013	\$ 199,100		\$ 26,400		\$ 94,500		Parcel Total: \$ 320,000		
2014	\$ 199,100		\$ 26,400		\$ 94,500		Parcel Total: \$ 320,000		
2015	\$ 187,400		\$ 26,200		\$ 89,300		Parcel Total: \$ 302,900		
LAND VALUATION									
Zone: AR AGR/RES/PLEASANT				Minimum Acreage: 3.00		Minimum Frontage: 200		Site: AVERAGE Driveway: DIRT Road: PAVED	
Land Type	Units	Base Rate	NC Adj	Site	Road	DWay	Topography	Cond	Ad Valorem
1F RES	3,000 ac	96,000 E	100	100	100	95	95 -- MILD	100	86,600
1F RES	1,400 ac	x 2,000 X	100				95 -- MILD	100	2,700
									89,300
4,400 ac									89,300

PICTURE



OWNER

STAMP, JAMES S, TRUSTEE
THE JAMES S. STAMP TRUST
PO BOX 144
GILMANTON IRON WORKS, NH 03837

TAXABLE DISTRICTS

District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes

BUILDING DETAILS


Model: 2.50 STORY FRAME COLONIAL
Roof: GAMBREL/ASPHALT
Ext: CLAP BOARD
Int: DRYWALL
Floor: HARDWOOD/PINE/SOFT WD
Heat: OIL/FA DUCTED
Bedrooms: 4 Baths: 2.0 Fixtures: 6
Extra Kitchens: Fireplaces:
A/C: No Generators:
Quality: A2 AVG+20
Com. Wall:
Size Adj: 0.9197 Base Rate: RSA 72.00
Bldg. Rate: 1.0705
Sq. Foot Cost: \$ 77.08

BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
ENT	ENTRY WAY	32	0.10	3
FFF	FST FLR FIN	1330	1.00	1330
SLB	SLB	70	0.00	0
OPF	OPEN PORCH	127	0.25	32
STO	STORAGE AREA	240	0.25	60
ATU	ATTIC	1260	0.10	126
UFF	UPPER FLR FIN	1260	1.00	1260
BMU	BSMNT	1260	0.15	189
EPF	ENCLSD PORCH	344	0.70	241
GLA:	2,590	5,923		3,241

2015 BASE YEAR BUILDING VALUATION

Market Cost New: \$ 249,816
Year Built: 1840
Condition For Age: VERY GOOD 25 %
Physical:
Functional:
Economic:
Temporary:
Total Depreciation: 25 %
Building Value: \$ 187,400

OWNER INFORMATION				SALES HISTORY				PICTURE											
KALLIN, ROBERT L. THUNDERCLIFFE, ASTRID V. 98 NORTH ROAD DEERFIELD, NH 03037				Date	Book	Page	Type	Price	Grantor										
LISTING HISTORY																			
12/10/14 DMVM 08/16/10 LMHC 01/27/10 BHRM 10/14/05 KMHG 01/23/04 CMUM 05/16/00 VMRM 06/25/90 DY				BRN; NICE VIEW OF POND; 1/10 WELL HSE & DOG HSE DNP; WF 555 FT; MILD SLOPING OF LAND HOME TO WTR; 12/14 NOH; DNP 2X4 ENT; ADDED BMU UNDER EPF;															
EXTRA FEATURES VALUATION																			
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes	<div>DEERFIELD ASSESSING OFFICE</div> <div>MUNICIPAL SOFTWARE BY AVTAR</div>											
SHED-WOOD	160	16 x 10	160	7.00	100	1,792													
						1,800													
								PARCEL TOTAL TAXABLE VALUE											
				Year	Building	Features	Land												
				2013	\$ 89,100		\$ 1,800	\$ 96,900											
							Parcel Total: \$ 187,800												
				2014	\$ 89,100		\$ 1,800	\$ 96,900											
							Parcel Total: \$ 187,800												
				2015	\$ 87,100		\$ 1,800	\$ 93,900											
							Parcel Total: \$ 182,800												
LAND VALUATION																			
Zone: AR-FAGR/RES/FREES				Minimum Acreage: 3.00	Minimum Frontage: 200	Site: AVERAGE Driveway: DIRT Road: PAVED													
Land Type	Units	Base Rate	NC Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI R	Tax Value Notes								
1F RES WTRFRNT	1.500 ac	93,000	E	100	100	95	95 -- MILD	100	83,900	0 N	83,900								
1F RES WTRFRNT	1.000 wf	x 10,000	X	100				100	10,000	0 N	10,000 WF/FREES POND								
	1.500 ac								93,900		93,900								



PICTURE

OWNER

KALIN, ROBERT L.
THUNDERCLIFFE, ASTRID V.
98 NORTH ROAD
DEERFIELD, NH 03037

TAXABLE DISTRICTS

District Percentage

PERMITS

Date	Permit ID	Permit Type	Notes
04/14/03	27-03	SHED	MAINTAIN SET BACKS.

BUILDING DETAILS

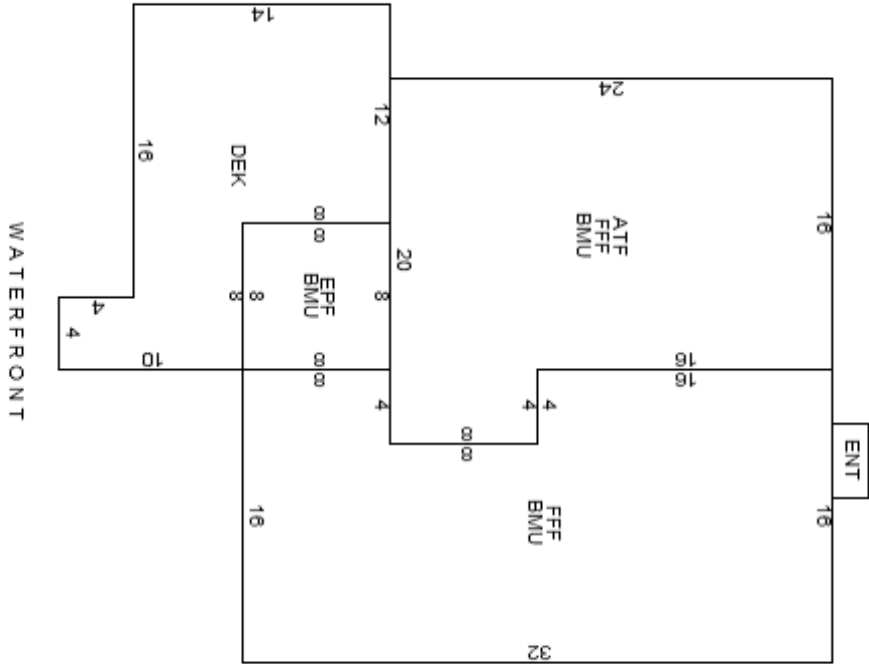
Model: **1.00 STORY FRAME RANCH**
Roof: **GABLE OR HIP/ASPHALT**
Ext: **WOOD SHINGLE**
Int: **WOOD PANEL**
Floor: **CARPET**
Heat: **ELECTRIC/RAD ELECT**
Bedrooms: **3** Baths: **1.0** Fixtures:
Extra Kitchens: Fireplaces:
A/C: **No** Generators:
Quality: **A0 AVG**
Com. Wall:
Size Adj: **1.2034** Base Rate: **RSA 72.00**
Bldg. Rate: **1.1878**
Sq. Foot Cost: **\$ 85.52**



BUILDING SUB AREA DETAILS


ID	Description	Area	Adj.	Effect.
FFF	FST FLR FIN	896	1.00	896
BMU	BSMNT	960	0.15	144
ATF	ATTIC FINISHED	416	0.25	104
EPF	ENCLSD PORCH	64	0.70	45
DEK	DECK/ENTRANCE	232	0.10	23
ENT	ENTRY WAY	8	0.10	1
GLA:	1,000	2,576		1,213

2015 BASE YEAR BUILDING VALUATION

Market Cost New: **\$ 103,736**
Year Built: **1975**
Condition For Age: **GOOD** **16 %**
Physical:
Functional:
Economic:
Temporary:
Total Depreciation: **16 %**
Building Value: **\$ 87,100**

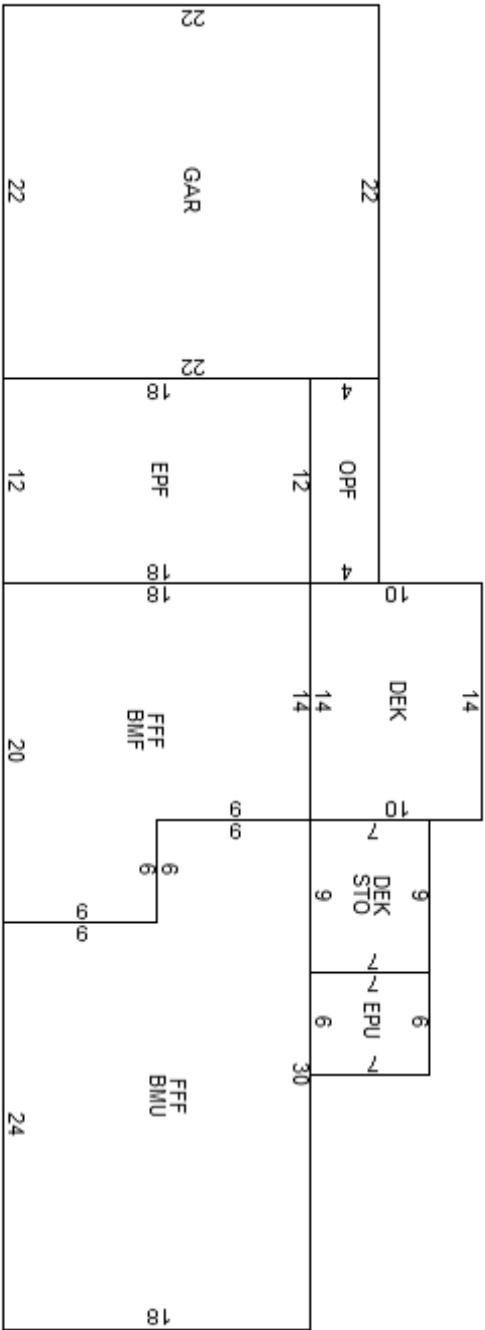


OWNER INFORMATION				SALES HISTORY					PICTURE				
DOBSON, BRIAN J DOBSON, JOANNE 25 HAMMOND RD DEERFIELD, NH 03037				Date	Book	Page	Type	Price	Grantor				
				09/09/2015	5652	1448	Q1	165,000	DAIGLE, ALLEN				
				10/07/1998	3331	1612	U V 81	4,000	DAIGLE, HERCULES&EDNA				
				10/07/1998	3331	1614	U V 38		DAIGLE TRUST,HERC&EDNA				
				09/05/1991	2889	2685	U V 99						
LISTING HISTORY				NOTES									
12/05/14 DMVL 03/30/10 ERRL 10/14/05 KMHC 06/09/05 BHRL 06/08/05 DMRL 05/15/00 VMRL 06/22/90 JY				BRN; 1A; 215 FF; ALL LAND OWNERS PAY TO MAINTAIN RD; C/BLK FND; 3/10 VIEWED W/HO SON; NARROW STAIRS TO BMU; CAMP IN 1969; DNP U PDS ATTIC; PU BTH IN BMU; WELL MAINT; 12/14 SINK IN GAR; NC; 6/15 FORSALE AP\$169,900;PER M.LS INT DATED BUT WELL MAINT;									
EXTRA FEATURES VALUATION													
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes						
SHED-METAL FIREPLACE 1-STAND	140 1	10 x 14	174 100	5.00 3,000.00	70 100	853 3,000	RIGHT SIDE BSMNT	3,900					
<div><div>DEERFIELD ASSESSING OFFICE</div><div>MUNICIPAL SOFTWARE BY AVTAR</div></div>													
PARCEL TOTAL TAXABLE VALUE													
Year	Building	Features	Land										
2013	\$ 90,400		\$ 3,900	\$ 61,600	Parcel Total: \$ 155,900								
2014	\$ 90,400		\$ 3,900	\$ 61,600	Parcel Total: \$ 155,900								
2015	\$ 91,600		\$ 3,900	\$ 66,600	Parcel Total: \$ 162,100								
LAND VALUATION													
Zone: AR-FAGR/RES/FREESES				Minimum Acreage: 3.00		Minimum Frontage: 200		Site: AVERAGE Driveway: PAVED Road: DIRT					
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI R	Tax Value	Notes
1F RES WTRFRNT	0.390 ac	66,200	D	90	100	95	100	100 -- LEVEL	100	56,600	0 N	56,600	
1F RES WTRFRNT	1.000 wf	x 10,000	X	100					100	10,000	0 N	10,000	WF/FREESES POND
	0.390 ac									66,600		66,600	

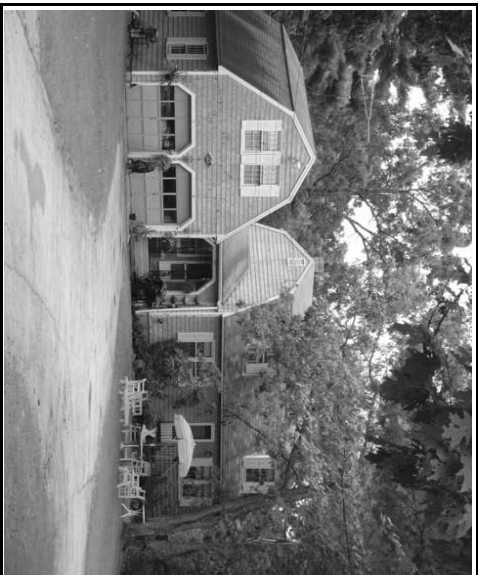
PICTURE		OWNER		TAXABLE DISTRICTS		BUILDING DETAILS	
		DOBSON, BRIAN J DOBSON, JOANNE 25 HAMMOND RD DEERFIELD, NH 03037		<u>District</u>		Model: 1.00 STORY FRAME RANCH Roof: GABLE OR HIP/ASPHALT Ext: WOOD SHINGLE Int: PLYWOOD PANEL Floor: CARPET/LINOLEUM OR SIM Heat: OIL/HOT WATER Bedrooms: 2 Baths: 1.5 Fixtures: 5 Extra Kitchens: A/C: No Fireplaces: Quality: A0 AVG Generators: Com. Wall: Size Adj: 1.1460 Base Rate: RSA 72.00 Bldg. Rate: 1.1311 Sq. Foot Cost: \$81.44	
				<u>Percentage</u>			
				PERMITS			
		<u>Date</u>	<u>Permit ID</u>	<u>Permit Type</u>	<u>Notes</u>		

BUILDING SUB AREA DETAILS					
ID	Description	Area	Adj.	Effect.	
GAR	GARAGE	484	0.45	218	
EPF	ENCLSD PORCH	216	0.70	151	
OPF	OPEN PORCH	48	0.25	12	
DEK	DECK/ENTRANCE	203	0.10	20	
STO	STORAGE AREA	63	0.25	16	
EPU	COVERED BSMNT	42	0.35	15	
FFP	FST FLR FIN	792	1.00	792	
BMF	BSMNT FINISHED	306	0.30	92	
BMU	BSMNT	486	0.15	73	
GLA: 792		2,640		1,389	

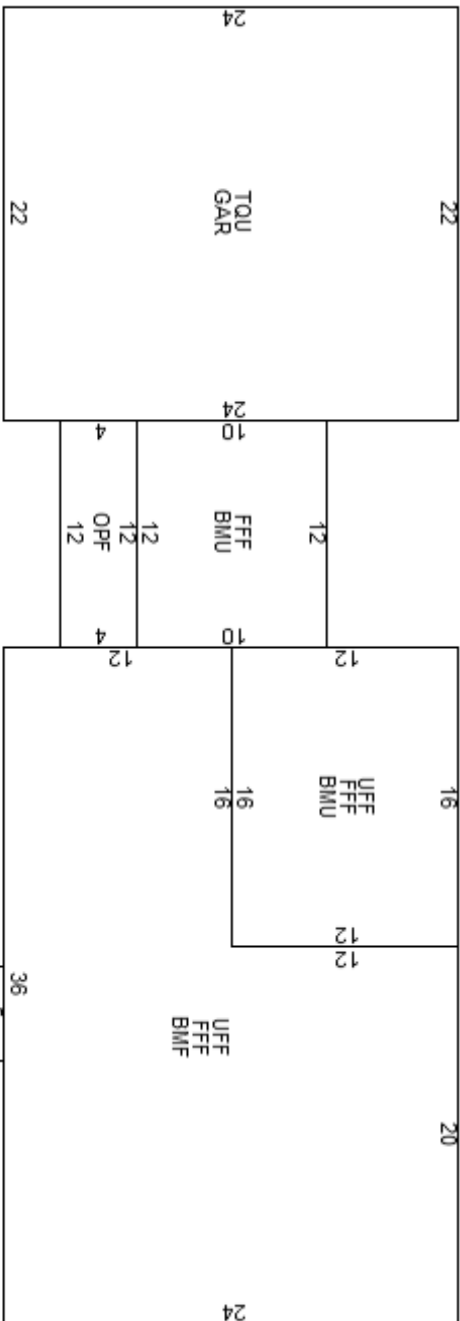
2015 BASE YEAR BUILDING VALUATION	
Market Cost New:	\$ 113,120
Year Built:	1955
Condition For Age:	GOOD
Physical:	
Functional:	
Economic:	
Temporary:	
Total Depreciation:	19 %
Building Value:	\$ 91,600



OWNER INFORMATION				SALES HISTORY				PICTURE							
VALLIERE, GARTH SIM-VALLIERE, STEPHANIE 75 NORTH ROAD DEERFIELD, NH 03037				Date 08/21/2015 05/18/1992	Book 5647 2925	Page 1566 0757	Type Q 1 U 138	Price Grantor 259,000 PARENT, DAVID TRUSTEE 4,000 STEVENS, ERNEST & RITA							
LISTING HISTORY				NOTES											
01/09/15 DMVM 04/02/10 KCRM 06/08/05 DSUM 10/24/00 JRHC 06/19/00 VMRL 08/17/90 JY40				NAT; DORM REAR; 12X10 BMU=DB; 4/10 INFO FR MRS DNYI NEEDS SONS; LAMPREY RIVER; 1/15 NOH; WOB; CHANGED TOU TO TOU;6/15 FORSALE AP\$259,900;MLS STATES BMF=202 SQFT, DORMERS BUT NO OH=AVG QUALITY OVERALL											
EXTRA FEATURES VALUATION															
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes									
SHED-WOOD	444	12 x 37	96	7.00	60	1,790 OUTBACK									
SHED-WOOD	36	6 x 6	400	7.00	50	504 OUTBACK									
						2,300									
MUNICIPAL SOFTWARE BY AVITAR															
DEERFIELD ASSESSING OFFICE															
PARCEL TOTAL TAXABLE VALUE															
Year	Building	Features	Land												
2013	\$ 157,700	\$ 2,300	\$ 103,848 Parcel Total: \$ 263,848												
2014	\$ 157,700	\$ 2,300	\$ 103,850 Parcel Total: \$ 263,850												
2015	\$ 142,300	\$ 2,300	\$ 100,079 Parcel Total: \$ 244,679												
LAND VALUATION															
Zone: AR-LAGR/RES LAMPREY				Minimum Acreage: 3.00		Minimum Frontage: 200		Site: AVERAGE Driveway: PAVED Road: PAVED							
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes	
IF RES WTRFRNT	2,000 ac	94,000	E	100	100	100	100	95 -- MILD	100	89,300	0	N	89,300		
UNMNGD OTHER	16,700 ac	x 2,000	X	96				90 -- ROLLING	100	28,900	75	N	689		
WETLANDS	5,000 ac	x 2,000	X	96				100 -- LEVEL	10	1,000	100	N	90		
IF RES WTRFRNT	1,000 wf	x 20,000	X	100					50	10,000	0	N	10,000	WF/LAMPREY R/LTD	
23,700 ac											129,200				100,079

PICTURE	OWNER	TAXABLE DISTRICTS														
	VALLIERE, GARTH SIM-VALLIERE, STEPHANIE 75 NORTH ROAD DEERFIELD, NH 03037	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 50%;">District</th> <th style="width: 50%;">Percentage</th> </tr> <tr> <td colspan="2" style="height: 40px;"> </td> </tr> </table>	District	Percentage												
	District	Percentage														
PERMITS																
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 20%;">Date</th> <th style="width: 20%;">Permit ID</th> <th style="width: 20%;">Permit Type</th> <th style="width: 40%;">Notes</th> </tr> <tr> <td colspan="4" style="height: 100px;"> </td> </tr> </table>	Date	Permit ID	Permit Type	Notes					<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th colspan="2">BUILDING DETAILS</th> </tr> <tr> <td colspan="2"> Model: 2.00 STORY FRAME GAMBREL Roof: GAMBREL/ASPHALT Ext: WOOD SHINGLE Int: DRYWALL Floor: PINE/SOFT WD Heat: OIL/HOT WATER Bedrooms: 4 Baths: 1.5 Fixtures: Fireplaces: Generators: </td> </tr> <tr> <td> A/C: No Quality: A0 AVG Com. Wall: </td> <td> Base Rate: RSA 72.00 Bldg. Rate: 0.9287 Sq. Foot Cost: \$ 66.87 </td> </tr> </table>		BUILDING DETAILS		Model: 2.00 STORY FRAME GAMBREL Roof: GAMBREL/ASPHALT Ext: WOOD SHINGLE Int: DRYWALL Floor: PINE/SOFT WD Heat: OIL/HOT WATER Bedrooms: 4 Baths: 1.5 Fixtures: Fireplaces: Generators:		A/C: No Quality: A0 AVG Com. Wall:	Base Rate: RSA 72.00 Bldg. Rate: 0.9287 Sq. Foot Cost: \$ 66.87
Date	Permit ID	Permit Type	Notes													
BUILDING DETAILS																
Model: 2.00 STORY FRAME GAMBREL Roof: GAMBREL/ASPHALT Ext: WOOD SHINGLE Int: DRYWALL Floor: PINE/SOFT WD Heat: OIL/HOT WATER Bedrooms: 4 Baths: 1.5 Fixtures: Fireplaces: Generators:																
A/C: No Quality: A0 AVG Com. Wall:	Base Rate: RSA 72.00 Bldg. Rate: 0.9287 Sq. Foot Cost: \$ 66.87															


BUILDING SUB AREA DETAILS				
ID	Description	Area	Adj.	Effect.
FFF	FST FLR FIN	984	1.00	984
TQU	3/4 STRY UNFIN	528	0.35	185
GAR	GARAGE	528	0.45	238
OPF	OPEN PORCH	48	0.25	12
BMU	BSMNT	312	0.15	47
UFF	UPPER FLR FIN	864	1.00	864
BMF	BSMNT FINISHED	672	0.30	202
ENT	ENTRY WAY	20	0.10	2
GLA: 1,848		3,956		2,534



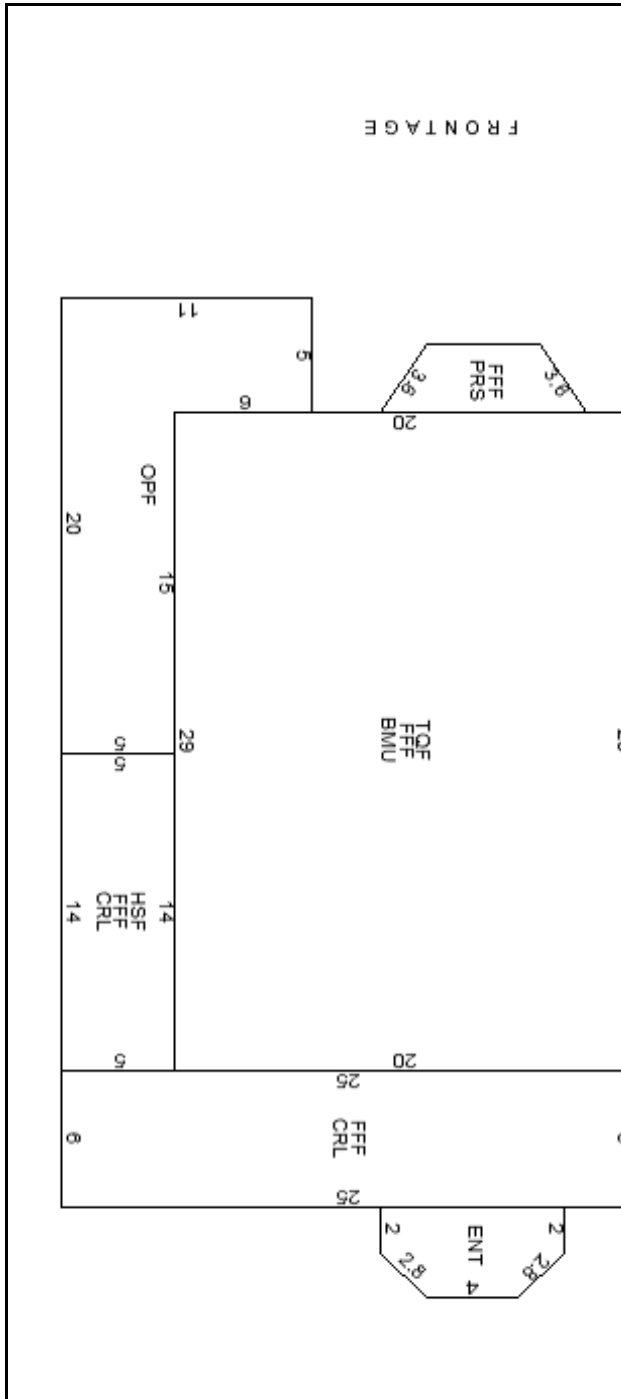
2015 BASE YEAR BUILDING VALUATION	
Market Cost New:	\$ 169,449
Year Built:	1977
Condition For Age:	GOOD
Physical:	15 %
Functional:	1 %
Economic:	
Temporary:	
Total Depreciation:	16 %
Building Value:	\$ 142,300

OWNER INFORMATION				SALES HISTORY				PICTURE				
GAGNE, ALLISON P GAGNE, KEVIN A 2 JAMES CITY RD DEERFIELD, NH 03037				Date	Book	Page	Type	Price Grantor				
				10/31/2014	5571	2397	Q1	182,000 STEVENS, RICHARD E. SR,				
				12/12/2011	5270	0707	U144	STEVENS, RICHARD				
				11/09/1988	2768	0370	U199	4,000 UNKNOWN				
LISTING HISTORY				NOTES								
01/07/15 DMVM 04/02/10 KCRM 11/16/06 DSCL 10/18/06 MAIL 01/24/06 DMPM 01/23/04 CMUM 02/04/03 JDPR				BEIGE; BMU DIRT FLR; DNPU OH ON GAR; 1/15 NOH; GAR W/HEAT;								
EXTRA FEATURES VALUATION								MUNICIPAL SOFTWARE BY AVTAR				
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value		Notes				
GARAGE-1 STY/ATTIC	864	24 x 36	79	24.00	80	13,105						
SHOP-AVG	216	12 x 18	134	18.00	60	3,126		ATT GAR				
						16,200						
LAND VALUATION								PARCEL TOTAL TAXABLE VALUE				
Zone: AR-LAGR/RES LAMPREY Minimum Acreage: 3.00 Minimum Frontage: 200				Site: AVERAGE Driveway: GRAVEL Road: PAVED								
Land Type	Units	Base Rate	NC Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI R	Tax Value	Notes
1F RES WTRFRNT	1.500 ac	93,000	E	100	100	95	100 -- LEVEL	100	88,400	0 N	88,400	
1F RES WTRFRNT	1.000 wf	x 20,000	X	100				100	20,000	0 N	20,000	WF/LAMPREY RF
						108,400		108,400				
						1.500 ac						

OWNER INFORMATION				SALES HISTORY				PICTURE						
LEMAY, PETER J LEMAY, MARGARET 4 JAMES CITY RD DEERFIELD, NH 03037				Date	Book	Page	Type	Price	Grantor					
				08/17/2015	5645	2192	Q1	260,000	ABRAHAMSON, DAVID A					
				04/16/2002	3755	2775	U118	260,000	CHRISTIANSEN, KENNETH					
				06/13/1997	3219	1570	Q1	135,000	STEVENS, RICHARD&JOYCE					
LISTING HISTORY				NOTES										
03/20/14 JBPM 07/24/13 JBVL 04/10/13 JBVM 07/29/10 CRHC 04/02/10 KCRL 06/07/05 DSUM 06/20/00 VMRL 02/25/93 LS				BEIGE, WTR IN BMU-SUMP PUMP, LOTS 51 & 52 VOLUNTARY MERGER EFF 4/10; 4/13 NOH; PU OLD SHED & NEW SHED STARTED=BASE ONLY; FIX HSE & SHED MEAS, APPRS 22X16, USED AS SHOP; PU ENT; DNPU SHED ENT; CK14 FOR SHED ON HILL; 7/13 PRS INSULATED BUT NO FROST WALL; PDS TO ATU; DNPU; BMU DAMP, SUMP PUMP; STONE FNDTN; FOOT ACC TO WF; 3/14 SHED LACKS WINDOWS & PAINT=COND;										
EXTRA FEATURES VALUATION														
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes							
GARAGE-1 STY	440	22 x 20	96	22.00	100	9,293	CHIMNEY, NO HEAT							
SHED-WOOD	352	22 x 16	105	7.00	60	1,552	ATT GAR/HEAT							
PATIO	288	18 x 16	116	7.00	50	1,169	EST, SHAPE							
SHED-WOOD	192	12 x 16	143	7.00	90	1,730	UC=COND							
SHED-WOOD	64	8 x 8	310	7.00	50	694								
						14,400								
LAND VALUATION														
Zone: AR-LAGR/RES LAMPREY Minimum Acreage: 3.00 Minimum Frontage: 200 Site: AVERAGE Driveway: GRAVEL Road: PAVED														
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
IF RES WTRFRNT	3,000 ac	96,000	E	100	100	100	95	95 -- MILD	100	86,600	0	N	86,600	
IF RES WTRFRNT	2,800 ac	x 2,000	X	100				90 -- ROLLING	100	5,000	0	N	5,000	
IF RES WTRFRNT	1,000 wf	x 20,000	X	100					100	20,000	0	N	20,000	WF/LAMPREY RF
	5,800 ac									111,600			111,600	
MUNICIPAL SOFTWARE BY AVITAR										DEERFIELD ASSESSING OFFICE				
PARCEL TOTAL TAXABLE VALUE														
Year	Building	Features		Land										
2013	\$ 121,800	\$ 12,900		\$ 121,600		Parcel Total: \$ 256,300								
2014	\$ 121,800	\$ 14,400		\$ 121,600		Parcel Total: \$ 257,800								
2015	\$ 110,700	\$ 14,400		\$ 111,600		Parcel Total: \$ 236,700								


	OWNER LEMAY, PETER J LEMAY, MARGARET 4 JAMES CITY RD DEERFIELD, NH 03037		TAXABLE DISTRICTS <table border="1"> <tr> <th>District</th> <th>Percentage</th> </tr> <tr> <td> </td> <td> </td> </tr> </table>		District	Percentage					
	District	Percentage									
PERMITS											
<table border="1"> <thead> <tr> <th>Date</th> <th>Permit ID</th> <th>Permit Type</th> <th>Notes</th> </tr> </thead> <tbody> <tr> <td>10/04/12</td> <td>65-12B</td> <td>SHED</td> <td> </td> </tr> </tbody> </table>	Date	Permit ID	Permit Type	Notes	10/04/12	65-12B	SHED		BUILDING DETAILS Model: 1.75 STORY FRAME NEW ENGLAN Roof: GABLE OR HIP/ASPHALT Ext: CLAP BOARD Int: DRYWALL Floor: PINE/SOFT WD Heat: OIL/FA DUCTED Bedrooms: 3 Baths: 2.0 Fixtures: 6 Extra Kitchens: Fireplaces: Generators: A/C: No Quality: A3 AVG+30 Com. Wall: Size Adj: 1.0809 Base Rate: RSA 72.00 Bldg. Rate: 1.3220 Sq. Foot Cost: \$ 95.18		
Date	Permit ID	Permit Type	Notes								
10/04/12	65-12B	SHED									

BUILDING SUB AREA DETAILS			
ID	Description	Area	Adj. Effect.
FFF	FST FLR FIN	1061	1.00 1061
PRS	PIER	261	-0.05 -13
BMU	BSMNT	580	0.15 87
TQF	3/4 STRY FIN	580	0.75 435
HSF	1/2 STRY FIN	70	0.50 35
CRL	CRAWL SPACE	220	0.05 11
EPU	COVERED BSMNT	28	0.35 10
ENT	ENTRY WAY	28	0.10 3
OPF	OPEN PORCH	130	0.25 33
GLA: 1,531		2,958	1,662

		2015 BASE YEAR BUILDING VALUATION Market Cost New: \$ 158,189 Year Built: 1876 Condition For Age: GOOD 30 % Physical: Functional: Economic: Temporary: Total Depreciation: 30 % Building Value: \$ 110,700
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OWNER INFORMATION				SALES HISTORY				PICTURE			
BATES, KATIE				Date	Book	Page	Type	Price Grantor			
GILLIS, DAREN JASON				09/14/2015	5653	1142	Q1	258,000 BURNHAM, NATHAN L			
505 PARADISE ROAD				09/16/2002	3839	0041	Q1	229,000 SOLOWAY,SCOTT &			
SWAMPSCOTT, MA 01907				02/08/2000	3441	2763	Q1	149,000 HASS, WILLIAM & HOLLY			
				07/07/1995	3108	913	Q1	123,000 UNKNOWN			
LISTING HISTORY				NOTES							
12/16/14 DMVM				GRN; 18X22 ATF LOFT AREA; SOME WTR IN BMU, SUMP PUMP, ELEC HT UPSTAIRS; 4/10 HOME BUSINESS (CPA); 5/10 P&B ; EST BSMT PER HO DUE TO NO LIGHT; VERY LITTLE PLASTER LEFT; 12/14 NOH; PU PAT;6/15 FPR SALE AP \$269,900,							
05/17/10 ERCL											
04/14/10 BHRM											
06/09/05 DSUM											
06/27/00 VMRM											
06/26/90 JY00											
EXTRA FEATURES VALUATION											
Feature Type				Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes		
FIREPLACE 1-STAND				1			100	3,000.00	100	3,000	
SHED-WOOD				140	14 x 10		174	7.00	80	1,364	
PATIO				192	16 x 12		143	7.00	40	769 HAS FIRE PIT	
				5,100							
MUNICIPAL SOFTWARE BY AVITAR											
DEERFIELD ASSESSING OFFICE											
PARCEL TOTAL TAXABLE VALUE											
Year	Building	Features	Land								
2013	\$ 145,200	\$ 4,400	\$ 85,800	Parcel Total: \$ 235,400							
2014	\$ 145,200	\$ 4,400	\$ 85,800	Parcel Total: \$ 235,400							
2015	\$ 160,300	\$ 5,100	\$ 81,900	Parcel Total: \$ 247,300							
LAND VALUATION											
Zone: AR AGR/RES/PLEASANT				Minimum Acreage: 3.00				Site: AVERAGE Driveway: PAVED Road: PAVED			
Land Type				Minimum Frontage: 200							
Units				Base Rate	NC Adj	Site	Road DWay	Topography	Cond	Ad Valorem	SPI R Tax Value Notes
1F RES				0.600 ac	78,400 F	110	100	100	100	95 -- MILD	100 81,900 0 N 81,900
				0.600 ac							81,900 81,900

PICTURE



OWNER

BATES, KATIE
GILLIS, DAREN JASON
505 PARADISE ROAD
SWAMPSCOTT, MA 01907

TAXABLE DISTRICTS

District

Percentage

PERMITS

Date	Permit ID	Permit Type	Notes

BUILDING DETAILS

Model: 2.50 STORY FRAME COLONIAL
Roof: GABLE OR HIP/ASPHALT
Ext: CLAP BOARD
Int: PLASTERED/DRYWALL
Floor: PINE/SOFT WD/CARPET
Heat: OIL/FA DUCTED
Bedrooms: 3 Baths: 2.5 Fixtures: 8
Extra Kitchens: Fireplaces:
A/C: No Generators:
Quality: A3 AVG+30
Com. Wall:
Size Adj: 0.9698 Base Rate: RSA 72.00
Bldg. Rate: 1.1862
Sq. Foot Cost: \$ 85.41

12

6

11

10

12

ATF
FFF
BMU

VL
T
FFF
BMU

FFF
CRL

UFF
FFF
CRL

FFF
CRL

21

6

10

12

33

ATF
FFF
BMU

UFF
FFF
BMU

UFF
FFF
CRL

UFF
FFF
CRL

UFF
FFF
CRL

18

21

33

6

4

ENT

4

6


BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
ATF	ATTIC FINISHED	330	0.25	83
FFF	FST FLR FIN	1377	1.00	1377
BMU	BSMNT	1071	0.15	161
CRL	CRAWL SPACE	306	0.05	15
UFF	UPPER FLR FIN	793	1.00	793
ATU	ATTIC	693	0.10	69
ENT	ENTRY WAY	24	0.10	2
VL	VAULTED	48	0.05	2
GLA:	2,253	4,642		2,502

2015 BASE YEAR BUILDING VALUATION


Market Cost New: \$ 213,696
Year Built: 1840
Condition For Age: VERY GOOD 25 %
Physical:
Functional:
Economic:
Temporary:
Total Depreciation: 25 %
Building Value: \$ 160,300

OWNER INFORMATION				SALES HISTORY				PICTURE	
ALBERTI, LAURA M 44 NORTH RD DEERFIELD, NH 03037				Date	Book	Page	Type	Price Grantor	
				06/16/2015	5627	0043	Q 1	228,400 STEVENS, DIANA M,	
				07/14/2011	5229	1019	U 144	STEVENS, DIANA	
LISTING HISTORY				NOTES					
04/21/15 DMCL 12/17/14 DMVM 04/14/10 BHRL 06/09/05 DSUM 06/26/00 VMRL 06/26/90 JY00				BRN/BRICK; 4/10 LOWER PORT OF HSE BRK-DNPU; HOT TUB ON REAR DEK-DNPU; TQU HAS WALLS & CEIL-DNPU AS TQF; 4/15 NEW ROOF IN '12; REMODELED FULL BTH IN '12; WD STOVE IN FFF/PRS; CHANGED FLRNG & ADDED PANELING;6/15 FORSALE AP\$249,900;211 DOM					
EXTRA FEATURES VALUATION									
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes		
FIREPLACE 1-STAND	1			100	3,000.00	50	1,500		
SHED-WOOD	609	21 x 29		86	7.00	80	2,933		
PATIO	600	30 x 20		87	7.00	50	1,827 BB COURT		
							6,300		
PARCEL TOTAL TAXABLE VALUE									
Year	Building	Features	Land						
2013	\$ 174,200	\$ 6,000	\$ 90,300						
				Parcel Total: \$ 270,500					
2014	\$ 174,200	\$ 6,000	\$ 90,300						
				Parcel Total: \$ 270,500					
2015	\$ 162,200	\$ 6,300	\$ 87,600						
				Parcel Total: \$ 256,100					
LAND VALUATION									
Zone: AR AGR/RES/PLEASANT				Minimum Acreage: 3.00	Minimum Frontage: 200			Site: AVERAGE Driveway: PAVED Road: PAVED	
Land Type	Units	Base Rate	NC Adj	Site	Road	DWay	Topography	Cond	Ad Valorem SPI R Tax Value Notes
1F RES	1.100 ac	92,200	E	100	100	100	95 -- MILD	100	87,600 0 N 87,600
							1.100 ac	87,600	87,600

PICTURE	OWNER	TAXABLE DISTRICTS	BUILDING DETAILS				
	ALBERTI, LAURA M 44 NORTH RD DEERFIELD, NH 03037	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 50%;">District</th> <th style="width: 50%;">Percentage</th> </tr> <tr> <td colspan="2" style="height: 40px;"> </td> </tr> </table>	District	Percentage			Model: 2.00 STORY FRAME COLONIAL Roof: GABLE OR HIP/ASPHALT Ext: VINYL SIDING Int: DRYWALL/PLYWOOD PANEL Floor: HARDWOOD/PINE/SOFT WD Heat: OIL/HOT WATER Bedrooms: 3 Baths: 1.5 Fixtures: 5 Extra Kitchens: Fireplaces: Generators: A/C: No Quality: A1 AVG+10 Com. Wall: Size Adj: 0.9335 Base Rate: RSA 72.00 Bldg. Rate: 0.9761 Sq. Foot Cost: \$ 70.28
	District	Percentage					
PERMITS							
Date	Permit ID	Permit Type	Notes				

BUILDING SUB AREA DETAILS	2015 BASE YEAR BUILDING VALUATION																																																																																			
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>ID</th> <th>Description</th> <th>Area</th> <th>Adj.</th> <th>Effect.</th> </tr> </thead> <tbody> <tr><td>TQU</td><td>3/4 STRY UNFIN</td><td>672</td><td>0.35</td><td>235</td></tr> <tr><td>GAR</td><td>GARAGE</td><td>672</td><td>0.45</td><td>302</td></tr> <tr><td>VLJT</td><td>VAULTED</td><td>108</td><td>0.05</td><td>5</td></tr> <tr><td>FFF</td><td>FST FLR FIN</td><td>1400</td><td>1.00</td><td>1400</td></tr> <tr><td>PRS</td><td>PIER</td><td>584</td><td>-0.05</td><td>-29</td></tr> <tr><td>EPF</td><td>ENCLSD PORCH</td><td>72</td><td>0.70</td><td>50</td></tr> <tr><td>OPF</td><td>OPEN PORCH</td><td>18</td><td>0.25</td><td>5</td></tr> <tr><td>UFF</td><td>UPPER FLR FIN</td><td>850</td><td>1.00</td><td>850</td></tr> <tr><td>BMU</td><td>BSMNT</td><td>612</td><td>0.15</td><td>92</td></tr> <tr><td>DEK</td><td>DECK/ENTRANCE</td><td>265</td><td>0.10</td><td>27</td></tr> <tr><td>BMF</td><td>BSMNT FINISHED</td><td>204</td><td>0.30</td><td>61</td></tr> <tr> <td>GLA:</td> <td>2,250</td> <td>5,457</td> <td></td> <td>2,998</td> </tr> </tbody> </table>	ID	Description	Area	Adj.	Effect.	TQU	3/4 STRY UNFIN	672	0.35	235	GAR	GARAGE	672	0.45	302	VLJT	VAULTED	108	0.05	5	FFF	FST FLR FIN	1400	1.00	1400	PRS	PIER	584	-0.05	-29	EPF	ENCLSD PORCH	72	0.70	50	OPF	OPEN PORCH	18	0.25	5	UFF	UPPER FLR FIN	850	1.00	850	BMU	BSMNT	612	0.15	92	DEK	DECK/ENTRANCE	265	0.10	27	BMF	BSMNT FINISHED	204	0.30	61	GLA:	2,250	5,457		2,998	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>Market Cost New:</td> <td style="text-align: right;">\$ 210,699</td> </tr> <tr> <td>Year Built:</td> <td style="text-align: right;">1964</td> </tr> <tr> <td>Condition For Age:</td> <td style="text-align: right;">AVERAGE</td> </tr> <tr> <td>Physical:</td> <td style="text-align: right;">23 %</td> </tr> <tr> <td>Functional:</td> <td></td> </tr> <tr> <td>Economic:</td> <td></td> </tr> <tr> <td>Temporary:</td> <td></td> </tr> <tr> <td>Total Depreciation:</td> <td style="text-align: right;">23 %</td> </tr> <tr> <td>Building Value:</td> <td style="text-align: right;">\$ 162,200</td> </tr> </table>	Market Cost New:	\$ 210,699	Year Built:	1964	Condition For Age:	AVERAGE	Physical:	23 %	Functional:		Economic:		Temporary:		Total Depreciation:	23 %	Building Value:	\$ 162,200
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OWNER INFORMATION				SALES HISTORY				PICTURE																													
DIBACCO JR, ARTHUR JOHN DIBACCO, ARON 81 GRIFFIN RD DEERFIELD, NH 03037				Date	Book	Page	Type	Price	Grantor																												
				06/22/2015 5628 2328 Q1 237,000 MILLER, ROBERT ALLAN																																	
LISTING HISTORY				NOTES																																	
04/21/15 DMCL 01/14/15 DMVM 03/16/10 DMRL 10/07/05 LMHC 12/08/04 DSCR 06/29/04 AGRM 04/18/00 VMRL 06/21/90 JY				BRN; APT=1BD/1BTH & KIT; FPL HAS WDSIV INSERT; BSMT WET, DIRT FLR MOSTLY; APT HAS GAS HT W/ELEC; FPLS NON-FUNCTIONAL; ***WANTS TO BE CALLED B4 GOING TO PROP*** 463-7112; 4-SALE PARADE PROPERTIES 463-7001; 4/15 ATF MEAS 5'; CORR'D FPL'S EPF SIZE; LADD ACC TO ATU-DNPU; FORSALE AP\$249,900																																	
EXTRA FEATURES VALUATION																																					
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes	<div>MUNICIPAL SOFTWARE BY AVITAR</div> <div>DEERFIELD ASSESSING OFFICE</div> <div>PARCEL TOTAL TAXABLE VALUE</div> <table><tr><th>Year</th><th>Building</th><th>Features</th><th>Land</th></tr><tr><td>2013</td><td>\$ 188,200</td><td>\$ 10,900</td><td>\$ 118,500</td></tr><tr><td colspan="2"></td><td colspan="2">Parcel Total: \$ 317,600</td></tr><tr><td>2014</td><td>\$ 188,200</td><td>\$ 10,900</td><td>\$ 118,500</td></tr><tr><td colspan="2"></td><td colspan="2">Parcel Total: \$ 317,600</td></tr><tr><td>2015</td><td>\$ 154,100</td><td>\$ 16,000</td><td>\$ 119,700</td></tr><tr><td colspan="2"></td><td colspan="2">Parcel Total: \$ 289,800</td></tr></table>		Year	Building	Features	Land	2013	\$ 188,200	\$ 10,900	\$ 118,500			Parcel Total: \$ 317,600		2014	\$ 188,200	\$ 10,900	\$ 118,500			Parcel Total: \$ 317,600		2015	\$ 154,100	\$ 16,000	\$ 119,700			Parcel Total: \$ 289,800	
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BARN-2STRY	512	16 x 32	91	18.00	60	5,032																															
FIREPLACE 1-STAND	2		100	3,000.00	50	3,000																															
SHED-WOOD	324	12 x 27	109	7.00	50	1,236																															
LEAN-TO	256	8 x 32	123	4.00	50	630	ATT TO BARN																														
SHED-WOOD	160	8 x 20	160	7.00	40	717	ATT TO BARN																														
COOPS-POULTRY	64	8 x 8	310	8.00	50	794																															
BARN-1STRY	272	17 x 16	119	15.00	80	3,884	ATT 5X16																														
LEAN-TO	80	5 x 16	260	4.00	80	666	ATT 17X16																														
16,000																																					
LAND VALUATION																																					
Zone: AR AGR/RES/PLEASANT				Minimum Acreage: 3.00		Minimum Frontage: 200		Site: AVERAGE Driveway: PAVED Road: PAVED																													
Land Type	Units	Base Rate	NC Adj	Site	Road DWay	Topography	Cond	Ad Valorem	SPI R Tax Value Notes																												
2F RES	3,000 ac	96,000 F	110	100	100	100 -- LEVEL	100	105,600	0 N 105,600																												
2F RES	7,440 ac	x 2,000 X	100			95 -- MILD	100	14,100	0 N 14,100																												
								119,700	119,700																												
10,440 ac																																					


PICTURE		OWNER		TAXABLE DISTRICTS		BUILDING DETAILS	
		DIBACCO JR, ARTHUR JOHN DIBACCO, ARON 81 GRIFFIN RD DEERFIELD, NH 03037		District	Percentage	Model: 1.75 STORY FRAME CONVENTION Roof: GABLE OR HIP/ASPHALT Ext: CLAP BOARD Int: PLASTERED/WOOD PANEL Floor: PINE/SOFT WD/CARPET Heat: GAS/HOT WATER Bedrooms: 4 Baths: 2.5 Fixtures: 8 Extra Kitchens: 1 Fireplaces: A/C: No Generators: 1 Quality: A1 AVG+10 Com. Wall: Size Adj: 0.9067 Base Rate: RSA 72.00 Bldg. Rate: 1.0165 Sq. Foot Cost: \$ 73.19	
PERMITS							
Date	Permit ID	Permit Type	Notes				

BUILDING SUB AREA DETAILS					
ID	Description	Area	Adj.	Effect.	
FFF	FST FLR FIN	2264	1.00	2264	
ATU	ATTIC	288	0.10	29	
SLB	SLB	576	0.00	0	
UFF	UPPER FLR FIN	488	1.00	488	
CRL	CRAWL SPACE	948	0.05	47	
EPF	ENCLSD PORCH	368	0.70	258	
EPU	COVERED BSMNT	42	0.35	15	
ENT	ENTRY WAY	24	0.10	2	
DEK	DECK/ENTRANCE	402	0.10	40	
ATF	ATTIC FINISHED	720	0.25	180	
BMU	BSMNT	740	0.15	111	
TOF	3/4 STRY FIN	100	0.75	75	
GLA:	3,007	6,960		3,509	
2015 BASE YEAR BUILDING VALUATION					
Market Cost New:		\$ 256,824			
Year Built:		1791			
Condition For Age:		GOOD			
Physical:		38 %			
Functional:		BMU			
Economic:		2 %			
Temporary:					
Total Depreciation:		40 %			
Building Value:		\$ 154,100			

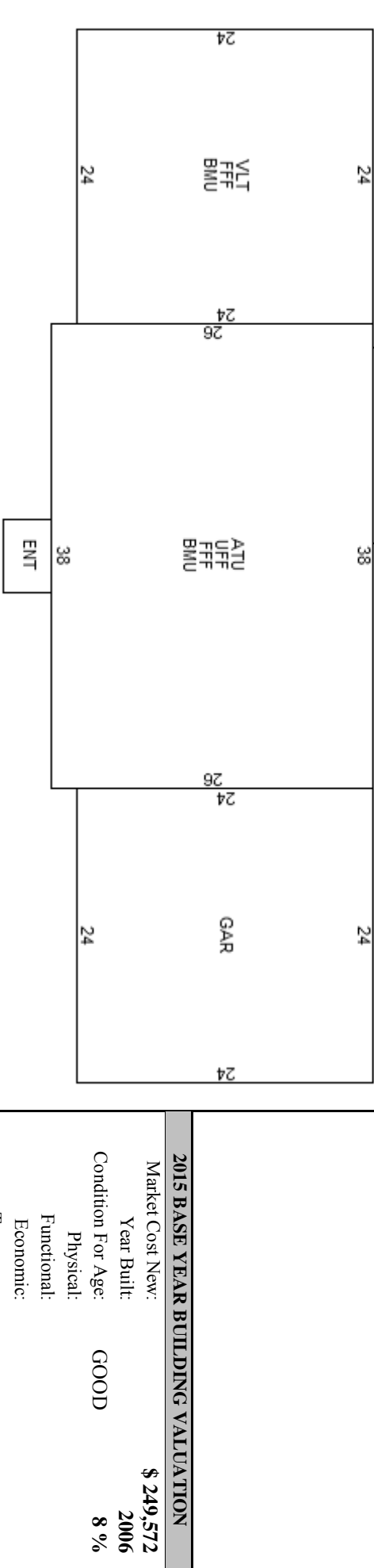
OWNER INFORMATION				SALES HISTORY				PICTURE	
HAYEY, OREN W HAYEY, WENDY A 169 NORTH ROAD DEERFIELD, NH 03037				Date	Book	Page	Type	Price	Grantor
				08/03/2015	5641	2805	Q 1	290,000	ST GEORGE, RENE
				04/14/2010	5103	0043	U 1 37	234,900	LITTON LOAN SERVICING
				04/22/2009	5002	1567	U 1 51	347,310	DUNN, ALLEN W
				12/08/2006	4742	0445	Q 1	339,933	HOLDEN, ROBERT W & SUS
				10/28/2005	4571	2148	Q 1	335,000	DROVER, ROBERT A & CAR
LISTING HISTORY				NOTES					
04/20/15 DMCL 01/15/15 DMVM 03/18/10 DMRM 10/07/05 LMHC 06/14/05 BHTL 03/22/05 BHAL 07/16/04 AGRM 10/24/00 AMHL				WHT: MSTR BTH 5 FIX; 2- ZONE HEAT, DNPU; BMF BEEN REMOVED DUE TO WTR DAMAGE; 200' ADDTNL FF HOWEVER LUSE DUE TO WETNESS/CAN NOT BE SUBDIV; ACC TO ATU VIA PDS; 1/15 ALL INFO FR HO AT DOOR DNVI; 4/15 FFF FOR HSE 10' CEILS & W/TRAY CEIL IN 1 RM & CUST BOXED CEIL; CORR'D BTH COUNT; 6/15 FORSALE AP\$299,900 REDUCED FROM 338,000; 111 DOM;					
EXTRA FEATURES VALUATION									
Feature Type		Units		Length x Width	Size Adj	Rate	Cond	Market Value	Notes
FIREPLACE 1-STAND		1			100	3,000.00	100	3,000	3,000
MUNICIPAL SOFTWARE BY AVITAR									
DEERFIELD ASSESSING									
OFFICE									
PARCEL TOTAL TAXABLE VALUE									
Year	Building		Features		Land				
2013	\$ 225,000		\$ 0		\$ 109,100		Parcel Total: \$ 334,100		
2014	\$ 225,000		\$ 0		\$ 109,100		Parcel Total: \$ 334,100		
2015	\$ 218,300		\$ 3,000		\$ 97,800		Parcel Total: \$ 319,100		
LAND VALUATION									
Zone: AR AGR/RES/PLEASANT				Minimum Acreage: 3.00		Minimum Frontage: 200		Site: GOOD Driveway: PAVED Road: PAVED	
Land Type	Units	Base Rate	NC Adj	Site	Road	DWay	Topography	Cond	Ad Valorem SPI R Tax Value Notes
1F RES	3,000 ac	96,000	E	100	105	100	90 -- ROLLING	100	90,700 0 N
1F RES	3,680 ac	x 2,000	X	100			85 -- MODERATE	75	4,700 0 N
1F RES	200,000 ft	x 120	E	100				10	2,400 0 N
		6,680 ac						97,800	

OWNER INFORMATION		SALES HISTORY					PICTURE	
RADER, KEVIN A 58 MT VIEW RD DEERFIELD, NH 03037		Date	Book	Page	Type	Price	Grantor	
		06/29/2015 5630 1788 Q1 299,900 FISHER, DONALD A, TTEE						
		05/08/2013 5436 1710 U144 FISHER, DONALD						
LISTING HISTORY		NOTES						
01/20/15 DMVM		WHT: IN-LAW APT=1BD/1BTH; ENT BSMT THRU GAR; HSE SETTLING; 2/01 INFO VERIFIED W/HO ALL CMPLT; DNV IN LAW APT; ACC TO ATU THRU IN LAW APT; 3/10 NOH; SHARED ACC=LOT 30 HAS R/W DW ENT; GRANITE FNDTN; SWAMP/POND ON LOT/FIELDS; PU 5X20 PRS; 1/15 ALL INFO FROM HO MR, DNV1 BAD TIME; 20' DORMER ON GAR;6/15 FOR SALE AP\$299,900						
03/18/10 ERM								
09/07/06 DSVL								
02/23/01 BHPR								
04/25/00 VMRL								
05/14/92 LS00								
EXTRA FEATURES VALUATION								
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes	
SHED-WOOD	308	14 x 22	112	7.00	40	966	ATT L-TO	
SHED-EQUIPMENT	264	11 x 24	121	8.00	30	767	BACK OF PROPERTY	
LEAN-TO	66	3 x 22	302	4.00	15	120	COND=ROOF OH	
							1,900	
							</	

OWNER INFORMATION		SALES HISTORY					PICTURE									
NICKLE, WILLIAM NICKLE, SARAH 3 WILD TURKEY ROAD DEERFIELD, NH 03037		Date	Book	Page	Type	Price	Grantor									
LISTING HISTORY		NOTES														
12/11/14 ERVM 04/08/10 BHRL 05/07/07 KCPR 10/18/06 MAIL 01/17/06 DMPM 05/17/00 VMRV 06/15/90 JY		TAN; EST=INT; 12/14 NOH; NC TO EXT; PU STANDBY GEN;														
EXTRA FEATURES VALUATION																
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes										
FIREPLACE 1-STAND	1		100	3,000.00	100	3,000										
MUNICIPAL SOFTWARE BY AVTAR																
DEERFIELD ASSESSING OFFICE																
PARCEL TOTAL TAXABLE VALUE																
Year	Building	Features	Land													
2013	\$ 236,000	\$ 3,000	\$ 127,119		Parcel Total: \$ 366,119											
2014	\$ 236,000	\$ 3,000	\$ 127,133		Parcel Total: \$ 366,133											
2015	\$ 229,600	\$ 3,000	\$ 114,330		Parcel Total: \$ 346,930											
LAND VALUATION																
Zone: AR AGR/RES/PLEASANT		Minimum Acreage: 3.00		Minimum Frontage: 200		Site: AVERAGE Driveway: PAVED Road: PAVED										
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes		
1F RES	3.000 ac	96,000	G	120	100	100	100	95 -- MILD	100	109,400	0	N	109,400			
1F RES	3.020 ac	x 2,000	X	100				90 -- ROLLING	90	4,900	0	N	4,900	WET		
WETLANDS	1.690 ac	x 2,000	X	100				95 -- MILD	10	300	100	N	30	WET		
7.710 ac											114,600				114,330	

		OWNER NICKLE, WILLIAM NICKLE, SARAH 3 WILD TURKEY ROAD DEERFIELD, NH 03037		TAXABLE DISTRICTS <table border="1"> <tr> <th>District</th> <th>Percentage</th> </tr> <tr> <td colspan="2"> </td> </tr> </table>		District	Percentage		
District	Percentage								
PERMITS									
Date 04/11/05	Permit ID 26-05B	Permit Type NEW DWELLING	Notes ----- CERTIFIED PLOT REQ						
BUILDING DETAILS Model: 2.50 STORY FRAME COLONIAL Roof: GABLE OR HIP/ASPHALT Ext: VINYL SIDING Int: DRYWALL Floor: CARPET/HARDWOOD Heat: GAS/HOT WATER Bedrooms: 4 Baths: 2.5 Fixtures: Extra Kitchens: Fireplaces: A/C: No Generators: 1 Quality: A2 AVG+20 Com. Wall: Size Adj: 0.9220 Base Rate: RSA 72.00 Bldg. Rate: 1.0839 Sq. Foot Cost: \$ 78.04									

BUILDING SUB AREA DETAILS				
ID	Description	Area	Adj.	Effect.
VL T	VAULTED	576	0.05	29
FF F	FST FLR FIN	1564	1.00	1564
BM U	BSMNT	1564	0.15	235
AT U	ATTIC	988	0.10	99
UFF	UPPER FLR FIN	988	1.00	988
GAR	GARAGE	576	0.45	259
ENT	ENTRY WAY	24	0.10	2
DEK	DECK/ENTRANCE	224	0.10	22
GLA: 2,552		6,504		3,198




2015 BASE YEAR BUILDING VALUATION	
Market Cost New:	\$ 249,572
Year Built:	2006
Condition For Age:	GOOD
Physical:	8 %
Functional:	
Economic:	
Temporary:	
Total Depreciation:	8 %
Building Value:	\$ 229,600

OWNER INFORMATION				SALES HISTORY				PICTURE	
LOUGHLIN, KELLE K				Date	Book	Page	Type	Price Grantor	
59 NOTTINGHAM ROAD				08/03/2015	5642	0020	Q 1	153,600 SMITH, PAUL M.	
				01/14/2003	3930	0969	Q 1	75,000 MENARD, JEANNE M	
DEERFIELD, NH 03037				05/19/1997	3216	1069	U 138	25,000 MENARD, JEANNE M	
LISTING HISTORY				NOTES					
12/05/14 ERVM DNPV FNDTN FOOTINGS; PL				BLUE; SMOKE SHELF SAGGING; 3/10 SOME NEW WINDS & SIDING; INSUL 06; SOME ROOF LEAKS; BMU=DIRT FLR, SUMP PUMP; 12/14 NOH; EST PRS TO CRL PER FNDTN; EXT GD FOR AGE, EST INT SIMILAR; REAR SIDE NEEDS SOME SIDING=UC; CK16;					
03/31/10 JBRM									
06/09/05 DMRM									
05/23/00 VMRL									
06/26/90 JY									
EXTRA FEATURES VALUATION								MUNICIPAL SOFTWARE BY AVITAR	
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value		Notes	
FIREPLACE 1-STAND	1		100	3,000.00	100	3,000			
								DEERFIELD ASSESSING OFFICE	
LAND VALUATION								PARCEL TOTAL TAXABLE VALUE	
Zone: AR AGR/RES/PLEASANT Minimum Acreage: 3.00 Minimum Frontage: 200								Site: AVERAGE Driveway: DIRT Road: PAVED	
Land Type	Units	Base Rate	NC Adj	Site	Road DWay	Topography	Cond	Ad Valorem	SPI R Tax Value Notes
1F RES	0.280 ac	57,400 F	110	100	100	95	100 -- LEVEL	100	60,000 0 N 60,000
0.280 ac								60,000	

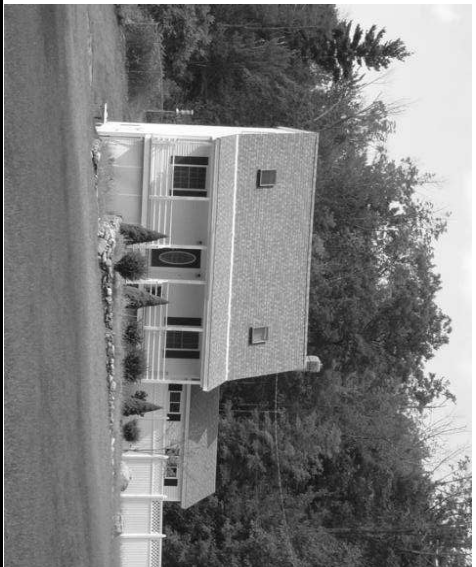
OWNER INFORMATION				SALES HISTORY					PICTURE			
SHEPARD, KEVIN				Date	Book	Page	Type	Price Grantor				
SHEPARD, MEGAN				06/22/2015	5628	1498	Q 1	293,000 LITTLEFIELD, NINA				
10 OLD CENTRE ROAD				12/02/2014	5579	0434	U 137	189,933 SPRINGLEAF FINANCE CORP				
DEERFIELD, NH 03037				02/06/2014	5511	2206	U 151	255,000 LEDONNE,ROBERT J.				
				07/16/2003	4089	0980	U 146	LEDONNE,ROBERT J.&JOAN				
				06/19/2001	3599	458	U 199	192,000 A&K BUILDERS LLC,				
LISTING HISTORY				NOTES								
12/16/14 ERVM				TAN; KITCHENETTE-DNPU; WOB; BMF=IN-LAW APT; GAR 18' WH; 3/10 NEW SEPTIC 09; 12/14 NOH; APPRS TO BE REPLACING SOME FLRNG, UPDATING, GUTTED BMF, CLEANING UP AFTER PREV OWNERS; EST AFTER 4/1/14; CK15;								
03/08/10 DMRL												
01/26/06 DMPM												
06/09/05 KCRL												
02/15/02 BHNO												
02/15/02 BHNE												
06/05/00 VMRV												
EXTRA FEATURES VALUATION										MUNICIPAL SOFTWARE BY AVITAR		
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes						
GARAGE-1 STY	1,200	40 x 30	73	22.00	80	15,418 BARN STYLE DOOR						
STABLES	559	43 x 13	89	18.00	30	2,687 LOW-Q/COND						
FIREPLACE 1-STAND	1		100	3,000.00	100	3,000 GAS						
SHED-WOOD	260	10 x 26	122	7.00	50	1,110 ATT TO GAR						
SHED-WOOD	144	12 x 12	171	7.00	80	1,379						
						23,600						
										PARCEL TOTAL TAXABLE VALUE		
Year										Building	Features	Land
2013										\$ 178,800	\$ 25,200	\$ 90,500
										Parcel Total: \$ 294,500		
2014										\$ 178,800	\$ 25,200	\$ 90,500
										Parcel Total: \$ 294,500		
2015										\$ 188,400	\$ 23,600	\$ 94,800
										Parcel Total: \$ 306,800		
LAND VALUATION												
Zone: AR AGR/RES/PLEASANT				Minimum Acreage: 3.00		Minimum Frontage: 200		Site: AVERAGE Driveway: DIRT Road: PAVED				
Land Type	Units	Base Rate	NC Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI R	Tax Value Notes	
1F RES	2,750 ac	95,500 F	110	100	100	95	95 -- MILD	100	94,800	0 N	94,800	
										94,800		
										94,800		
										94,800		

OWNER INFORMATION				SALES HISTORY				PICTURE	
JEWETT, MARK				Date	Book	Page	Type	Price Grantor	
79 OLD CENTRE ROAD				10/27/2014	5570	1260	Q 1	244,000 SCHINDLER, CHRISTINE R	
				02/22/2010	5090	2952	U 1 44	200,000 EQUITY TRUST COMPANY	
				10/01/2007	4848	2294	U V 14	63,000 HOGAN, EUGENE & DOROTH	
DEERFIELD, NH 03037									
LISTING HISTORY				NOTES					
04/27/15 DMVM SALE VERIF.				YEL; 1/3 OF LOT UNSUABLE; 535 YARDS OF FILL BROUGHT IN TO BLD HSE; ABUTS JUNKYARD; HSU INT MEAS 15';DNPU TENT GAR;4/15 NOH; EST INT INFO PER MLS;					
04/02/13 JBVM									
03/09/10 DMRM									
07/07/09 BHTL									
03/25/09 BHPM									
02/27/07 ALRB									
06/10/05 KCRL									
05/30/00 VMRM									
EXTRA FEATURES VALUATION									
Feature Type		Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes		
FIREPLACE 1-STAND		1		100	3,000.00	100	3,000 EST;GAS		
							3,000		
MUNICIPAL SOFTWARE BY AVITAR									
DEERFIELD ASSESSING OFFICE									
PARCEL TOTAL TAXABLE VALUE									
Year	Building	Features	Land						
2013	\$ 134,500	\$ 0	\$ 69,700						
			Parcel Total: \$ 204,200						
2014	\$ 134,500	\$ 0	\$ 69,700						
			Parcel Total: \$ 204,200						
2015	\$ 162,000	\$ 3,000	\$ 86,900						
			Parcel Total: \$ 251,900						
LAND VALUATION									
Zone: AR AGR/RES/PLEASANT Minimum Acreage: 3.00 Minimum Frontage: 200 Site: AVERAGE Driveway: GRAVEL Road: PAVED									
Land Type	Units	Base Rate	NC Adj	Site	Road	DWay	Topography	Cond	Ad Valorem SPI R Tax Value Notes
1F RES	1,200 ac	92,400 F	110	100	100	95	90 -- ROLLING	100	86,900
	1,200 ac								86,900

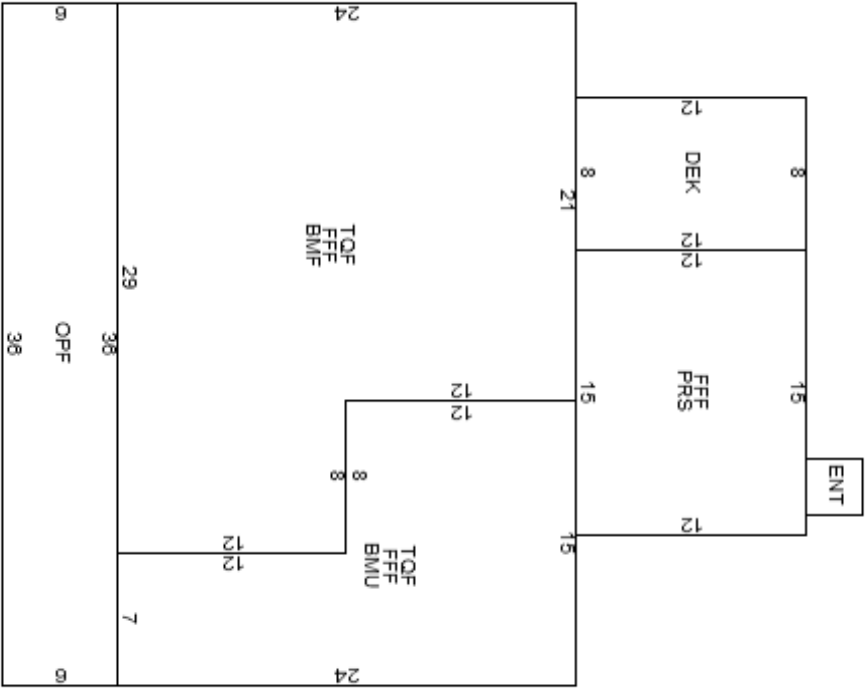
PICTURE		OWNER		TAXABLE DISTRICTS		BUILDING DETAILS							
		JEWETT, MARK 79 OLD CENTRE ROAD DEERFIELD, NH 03037		<table><tr><th>District</th><th>Percentage</th></tr><tr><td></td><td></td></tr></table>		District	Percentage			Model: 1.50 STORY FRAME CAPE Roof: GABLE OR HIP/ASPHALT Ext: VINYL SIDING Int: DRYWALL Floor: CARPET/HARDWOOD Heat: GAS/EA DUCTED Bedrooms: 3 Baths: 3.5 Fixtures: Extra Kitchens: Fireplaces: A/C: Yes 100.00 % Generators: Quality: A1 AVG+10 Com. Wall: Size Adj: 0.9993 Base Rate: RSA 72.00 Bldg. Rate: 1.1209 Sq. Foot Cost: \$ 80.70			
						District	Percentage						
				PERMITS									
				<table><tr><th>Date</th><th>Permit ID</th><th>Permit Type</th><th>Notes</th></tr><tr><td>05/01/12</td><td>25-12B</td><td>DECK PERMIT</td><td></td></tr><tr><td>11/06/07</td><td>112-07B</td><td>NEW DWELLING</td><td></td></tr></table>	Date	Permit ID	Permit Type	Notes	05/01/12	25-12B	DECK PERMIT		11/06/07
Date	Permit ID	Permit Type	Notes										
05/01/12	25-12B	DECK PERMIT											
11/06/07	112-07B	NEW DWELLING											

BUILDING SUB AREA DETAILS				2015 BASE YEAR BUILDING VALUATION	
ID	Description	Area	Adj. Effect.		
DEK	DECK/ENTRANCE	328	0.10	33	
FFF	FST FLR FIN	1270	1.00	1270	
RBU	RAISED BSMNT	504	0.25	126	
BMU	BSMNT	766	0.15	115	
ENT	ENTRY WAY	15	0.10	2	
VLT	VAULTED	504	0.05	25	
HSF	1/2 STRY FIN	1270	0.50	635	
GLA: 1,905		4,657		2,206	
2015 BASE YEAR BUILDING VALUATION					
Market Cost New:		\$ 178,024		2008	
Year Built:		AVERAGE		9 %	
Condition For Age:		Physical:			
		Functional:			
		Economic:			
		Temporary:			
Total Depreciation:		9 %			
Building Value:		\$ 162,000			


OWNER INFORMATION				SALES HISTORY					PICTURE		
TURNER, RUSSELL TURNER, DEBORAH 512 ELM STREET LANCASTER, NH 03584				Date	Book	Page	Type	Price	Grantor		
				08/12/2015	5644	2016	Q1	295,000	PIERCE, SAMUEL C.		
				04/04/2013	5426	0260	U V 45		BOGNASKI, MATTHEW		
				09/11/2008	4948	2802	Q1	298,000	BOGNASKI, MATTHEW		
				09/01/2006	4703	0369	U123		BOGNASKI, MATTHEW		
				08/08/2006	4692	1503	U112		BOGNASKI, MATTHEW		
LISTING HISTORY				NOTES							
01/22/15 DMVM 03/01/10 DMRL 02/13/07 ALRS 11/15/03 LTRL 03/19/03 CMUM 03/04/03 JDPR				YLV: SUBDIV PLAN D33701; 3/10 FULL BTHRM IN BSMT; GAR IS ATT TO HSE BY CHIMNEY ONLY; 4/13 ADDED .8286 ACRES DUE TO REV OF SUBDIV ON 411-009 SEE PLANS 37666 OR 37401; 5/13 LUCT HOUSEKEEPING TO RCRD; 1/15 NOH; NC TO EXT;							
EXTRA FEATURES VALUATION											
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes					
BARN-1STRY	360	12 x 30	104	15.00	40	2,246 ATT TO SHED					
FIREPLACE 1-STAND	1		100	3,000.00	100	3,000 FIELDSTONE FACE					
SHED-WOOD	192	12 x 16	143	7.00	40	769 ATT TO BARN					
LEAN-TO	120	4 x 30	193	4.00	40	371 ATT TO BARN					
LEAN-TO	84	4 x 21	250	4.00	40	336 ATT TO GAR					
PATIO	180	12 x 15	149	7.00	50	939 NEXT TO HSE					
GARAGE-1 STY	399	19 x 21	100	22.00	80	7,022 ATT TO HSE BY CHIMNY					
						14,700					
MUNICIPAL SOFTWARE BY AVITAR											
DEERFIELD ASSESSING OFFICE											
PARCEL TOTAL TAXABLE VALUE											
Year	Building	Features	Land								
2013	\$ 143,500	\$ 14,700	\$ 93,500	Parcel Total: \$ 251,700							
2014	\$ 143,500	\$ 14,700	\$ 93,500	Parcel Total: \$ 251,700							
2015	\$ 137,300	\$ 14,700	\$ 97,200	Parcel Total: \$ 249,200							
LAND VALUATION											
Zone: AR AGR/RES/PLEASANT Minimum Acreage: 3.00 Minimum Frontage: 200 Site: AVERAGE Driveway: DIRT Road: PAVED											
Land Type	Units	Base Rate	NC Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI R Tax Value Notes	
1F RES	3.000 ac	96,000	F 110	100	100	95	95 -- MILD	100	95,300	0 N 95,300	
1F RES	1.049 ac	x 2,000	X 100				90 -- ROLLING	100	1,900	0 N 1,900	
									97,200	97,200	

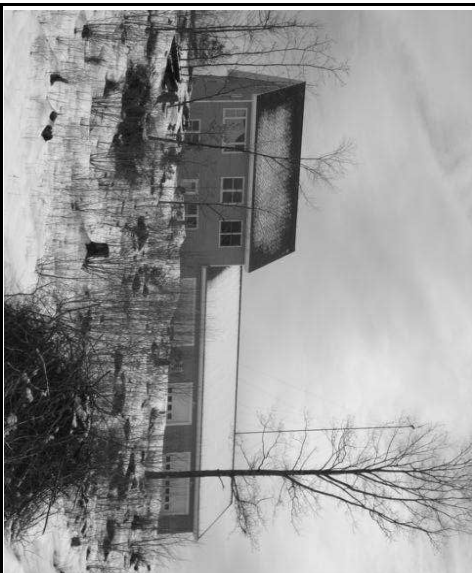
PICTURE		OWNER		TAXABLE DISTRICTS		BUILDING DETAILS	
		TURNER, RUSSELL TURNER, DEBORAH 512 ELM STREET LANCASTER, NH 03584		District	Percentage	Model: 1.75 STORY FRAME CAPE Roof: GABLE OR HIP/ASPHALT Ext: VINYL SIDING Int: DRYWALL Floor: HARDWOOD/CARPET Heat: OIL/HOT WATER Bedrooms: 2 Baths: 2.5 Fixtures: Extra Kitchens: Fireplaces: A/C: No Generators: Quality: A1 AVG+10 Com. Wall: Size Adj: 1.0295 Base Rate: RSA 72.00 Bldg. Rate: 1.0765 Sq. Foot Cost: \$ 77.51	
				PERMITS			
				Date	Permit ID Permit Type Notes		

BUILDING SUB AREA DETAILS			
ID	Description	Area	Adj. Effect.
DEK	DECK/ENTRANCE	96	0.10
FF	FST FLR FIN	1044	1.00
PRS	PIER	180	-0.05
TQF	3/4 STRY FIN	864	0.75
BMU	BSMNT	264	0.15
OPF	OPEN PORCH	216	0.25
BMF	BSMNT FINISHED	600	0.30
ENT	ENTRY WAY	9	0.10
GLA: 1,692		3,273	1,968




2015 BASE YEAR BUILDING VALUATION	
Market Cost New:	\$ 152,540
Year Built:	1997
Condition For Age:	GOOD
Physical:	10 %
Functional:	
Economic:	
Temporary:	
Total Depreciation:	10 %
Building Value:	\$ 137,300

OWNER INFORMATION				SALES HISTORY					PICTURE	
BUNCH, LINDSAY				Date	Book	Page	Type	Price	Grantor	
BUNCH, BECKY				12/04/2014	5579	2727	Q 1	292,000	HOLLIS, JOHN W	
6 POOR FARM RD				05/02/2006	4649	2876	Q V	158,000	JAMBCO INC	
				06/01/2004	4302	0593	U V 18	315,000	MOUNT DELIGHT FAMILY T	
				07/29/1993	2997	1521	U V 38		GRANELLI, FRED	
DEERFIELD, NH 03037										
LISTING HISTORY				NOTES						
04/27/15 DMVM SALE VERIF.				GRAY, S/D D-32865; 4/11 NOH; SOLAR PANEL & WIND TURBINE ON LOT IN USE; FRENCH DOOR W/RAILING ON END OF HSE;4/15 NOH; NC TO EXT;MAPLE/GRANITE/SS CUSTOM KIT, ATTIC IS UNF, NO FPL-WOODSTOVE DNP U PER MLS-GAR IS OVERBUILT FOR HOME, AS SUCH PRICED AS FEATURE, DO NOT ADD TO SKETCH LM						
04/05/13 JBPR										
03/26/12 JBVM										
04/20/11 ERPR										
03/01/10 DMRM										
11/21/07 BHPR										
02/14/06 BHS										
03/19/03 CMUL										
EXTRA FEATURES VALUATION										
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes				
GARAGE-1 STY	2,100	30 x 70	68	22.00	100	31,416 OPEN STUD INT/ATT				
				31,400						
MUNICIPAL SOFTWARE BY AVITAR										
DEERFIELD ASSESSING OFFICE										
PARCEL TOTAL TAXABLE VALUE										
Year	Building	Features		Land						
2013	\$ 223,100	\$ 3,000		\$ 100,244						
				Parcel Total: \$ 326,344						
2014	\$ 223,100	\$ 3,000		\$ 100,174						
				Parcel Total: \$ 326,274						
2015	\$ 167,500	\$ 31,400		\$ 89,530						
				Parcel Total: \$ 288,430						
LAND VALUATION										
Zone: AR AGR/RES/PLEASANT				Minimum Acreage: 3.00		Minimum Frontage: 200		Site: AVERAGE		
Land Type	Units	Base Rate	NC Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI R
1F RES	2.130 ac	94,260 F	110	100	100	100	85 -- MODERATE	95	83,700	0 N
UNMNGD HARDWD	17.970 ac	x 2,000 X	97				70 -- STEEP	100	24,400	75 Y
VIEW	HILLS, AVERAGE, TOP 50, CLOSE (OR NEAR)							50	5,000	OBST/SEASONAL
				20.100 ac				113,100		89,530

PICTURE		OWNER		TAXABLE DISTRICTS		BUILDING DETAILS					
		BUNCH, LINDSAY BUNCH, BECKY 6 POOR FARM RD DEERFIELD, NH 03037		<table><tr><th>District</th><th>Percentage</th></tr><tr><td></td><td></td></tr></table>		District	Percentage			Model: 2.50 STORY FRAME COLONIAL Roof: GABLE OR HIP/ASPHALT Ext: VINYL SIDING Int: DRYWALL Floor: CARPET Heat: GAS/FA DUCTED Bedrooms: 3 Baths: 2.5 Fixtures: Extra Kitchens: Fireplaces: A/C: No Generators: Quality: A2 AVG+20 Com. Wall: Size Adj: 0.9974 Base Rate: RSA 72.00 Bldg. Rate: 1.1378 Sq. Foot Cost: \$ 81.92	
						District	Percentage				
				PERMITS							
Date	Permit ID	Permit Type	Notes								
09/24/08	68-08B	GENERATOR									
04/24/07	17-07B	NEW DWELLING									

<div><div><div>38</div><div>ATU UFF FFF BMU</div><div>26</div></div><div>26</div><div>38</div></div>					
BUILDING SUB AREA DETAILS					
ID	Description	Area	Adj.	Effect.	
ATU	ATTIC	988	0.10	99	
UFF	UPPER FLR FIN	988	1.00	988	
FFF	FST FLR FIN	988	1.00	988	
BMU	BSMNT	988	0.15	148	
GLA:	1,976	3,952		2,223	
2015 BASE YEAR BUILDING VALUATION					
Market Cost New:		\$ 182,108			
Year Built:		2007			
Condition For Age:		GOOD		8 %	
Physical:					
Functional:					
Economic:					
Temporary:					
Total Depreciation:				8 %	
Building Value:				\$ 167,500	

OWNER INFORMATION				SALES HISTORY				PICTURE	
CAMPBELL, STEPHEN DEVLIN, LAUREN 202 MT DELIGHT ROAD DEERFIELD, NH 03037				Date	Book	Page	Type	Price	Grantor
				10/29/2014	5571	0076	Q 1	379,000	RICHTER, PAUL M
				05/05/2010	5108	0714	Q 1	393,333	LANGDON, ADAM R & HEAT
				11/28/2005	4585	2006	U V 31		NHEC/VERIZON
				09/21/2005	4552	0025	U V 23		LANGDON,ADAM
				07/28/2004	4335	2262	Q V	125,000	JAMBCO, INC
LISTING HISTORY				NOTES					
04/20/15 DMCL 01/22/15 DMVM 03/01/10 DMRM 11/21/07 BHPR 05/03/07 KCPM 01/27/06 DMPL 05/13/05 BHPL				TAN; SLOPES UP FR RD; RD CUT IN; OBST VU OF MTNS; 3/10 NOH; BRAZIL CHERRY FLRS/GRANITE CNTRS; 1/15 NOH; NC TO EXT; 4/15 CORRD BMF SIZE;PATIO SIZE EST, SNOW					
EXTRA FEATURES VALUATION									
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes			
FIREPLACE 1-STAND	1		100	3,000.00	100	3,000 3,000			
MUNICIPAL SOFTWARE BY AVTAR.									
DEERFIELD ASSESSING OFFICE									
PARCEL TOTAL TAXABLE VALUE									
Year	Building	Features	Land						
2013	\$ 253,900	\$ 5,100	\$ 123,000						
			Parcel Total: \$ 382,000						
2014	\$ 253,900	\$ 5,100	\$ 123,000						
			Parcel Total: \$ 382,000						
2015	\$ 242,000	\$ 3,000	\$ 123,600						
			Parcel Total: \$ 368,600						
LAND VALUATION									
Zone: AR AGR/RES/PLEASANT				Minimum Acreage: 3.00		Minimum Frontage: 200			
Land Type	Units	Base Rate	NC Adj	Site	Road	DWay	Topography	Cond	Ad Valorem SPI R Tax Value Notes
IF RES	3.000 ac	96,000 F	110	100	100	95	95 -- MILD	100	95,300 0 N 95,300
IF RES	2.930 ac	x 2,000 X	100				90 -- ROLLING	100	5,300 0 N 5,300
VIEW		MOUNTAINS, AVERAGE, TOP 75, DISTANT						50	23,000 23,000 OBST/SEASONAL
	5.930 ac							123,600	123,600
Site: AVERAGE Driveway: DIRT Road: PAVED									

PICTURE		OWNER	TAXABLE DISTRICTS		BUILDING DETAILS			
		CAMPBELL, STEPHEN DEVLIN, LAUREN 202 MT DELIGHT ROAD DEERFIELD, NH 03037	District	Percentage	Model: 1.75 STORY FRAME CAPE Roof: GABLE OR HIP/ASPHALT Ext: VINYL SIDING Int: DRYWALL Floor: HARDWOOD/CARPET Heat: OIL/FA DUCTED Bedrooms: 3 Baths: 2.5 Fixtures: 10 Extra Kitchens: Fireplaces: A/C: Yes 100.00 % Generators: Quality: A2 AVG+20 Com. Wall: Size Adj: 0.9217 Base Rate: RSA 72.00 Bldg. Rate: 1.1164 Sq. Foot Cost: \$ 80.38			
			PERMITS					
			Date	Permit ID			Permit Type	Notes
			09/22/04	113-04B			NEW DWELLING	CALL FOR INSPECTIONS. S

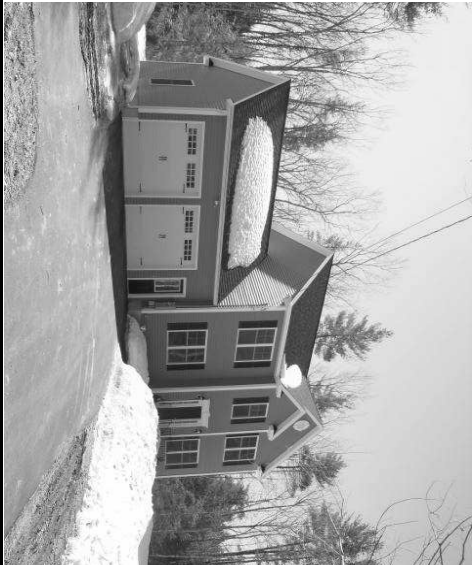
BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
HSF	1/2 STRY FIN	192	0.50	96
BMG	BASEMENT	672	0.20	134
TQF	3/4 STRY FIN	1298	0.75	974
FFF	FST FLR FIN	1536	1.00	1536
CTH	CATHEDRAL	238	0.10	24
RBU	RAISED BSMNT	382	0.25	96
RBF	RAISED BSMNT	80	0.50	40
BMF	BSMNT FINISHED	594	0.30	178
OPF	OPEN PORCH	336	0.25	84
DEK	DECK/ENTRANCE	68	0.10	7
PAT	PATIO	340	0.10	34
GLA: 2,606		5,736		3,203

2015 BASE YEAR BUILDING VALUATION

Market Cost New:	\$ 257,457
Year Built:	2006
Condition For Age:	VERY GOOD 6 %
Physical:	
Functional:	
Economic:	
Temporary:	
Total Depreciation:	6 %
Building Value:	\$ 242,000

OWNER INFORMATION				SALES HISTORY						PICTURE																	
SULLIVAN, LAUREN 228 MT. DELIGHT ROAD DEERFIELD, NH 03037				Date	Book	Page	Type	Price	Grantor																		
				12/30/2014	5585	2556	Q1	280,000	STRATEGIC CONTRACTING																		
				06/02/2014	5534	0925	U V 13	59,000	PLATT, MAUREEN P																		
				07/22/2013	5462	0349	U V 38		PLATT, MAUREEN P																		
				07/18/1994	3063	2859	U199		UNKNOWN																		
LISTING HISTORY				NOTES																							
03/23/15 12/03/14 03/01/10 03/19/03 08/14/00 06/03/93				ERVM ERVL DMRL CMUL THRV TW				NEW HSE VERIFY SALE CMUL THRV TW				GRY; PLINES THROUGH PROP; 9/24/14 SUBDIVISION APPROVAL D38467; 3/15 NOH; PU NEW HSE; EST 100% COMPLETE; REMOVED UC; INT INFO EST;															
EXTRA FEATURES VALUATION														MUNICIPAL SOFTWARE BY AVITAR													
Feature Type		Units		Length x Width		Size Adj		Rate		Cond		Market Value Notes		DEERFIELD ASSESSING OFFICE													
FIREPLACE 1-STAND		1						100		3,000.00		100						3,000 EST									
																		3,000									
PARCEL TOTAL TAXABLE VALUE																											
Year		Building		Features		Land																					
2013		\$ 0				\$ 0								\$ 98,100													
														Parcel Total: \$ 98,100													
2014		\$ 0				\$ 0								\$ 98,100													
														Parcel Total: \$ 98,100													
2015		\$ 191,500				\$ 3,000								\$ 95,100													
														Parcel Total: \$ 289,600													
LAND VALUATION																											
Zone: AR AGR/RES/PLEASANT				Minimum Acreage: 3.00				Minimum Frontage: 200				Site: AVERAGE Driveway: PAVED Road: PAVED															
Land Type		Units		Base Rate		NC		Adj		Site		Road		DWay		Topography		Cond		Ad Valorem		SPI		R		Tax Value Notes	
1F RES		3.000 ac		96,000		F		110		100		100		100		90 -- ROLLING		100		95,000		0		N		95,000	
1F RES		0.050 ac		x 2,000		X		100								90 -- ROLLING		90		100		0		N		100 PLE	
		3.050 ac																		95,100						95,100	

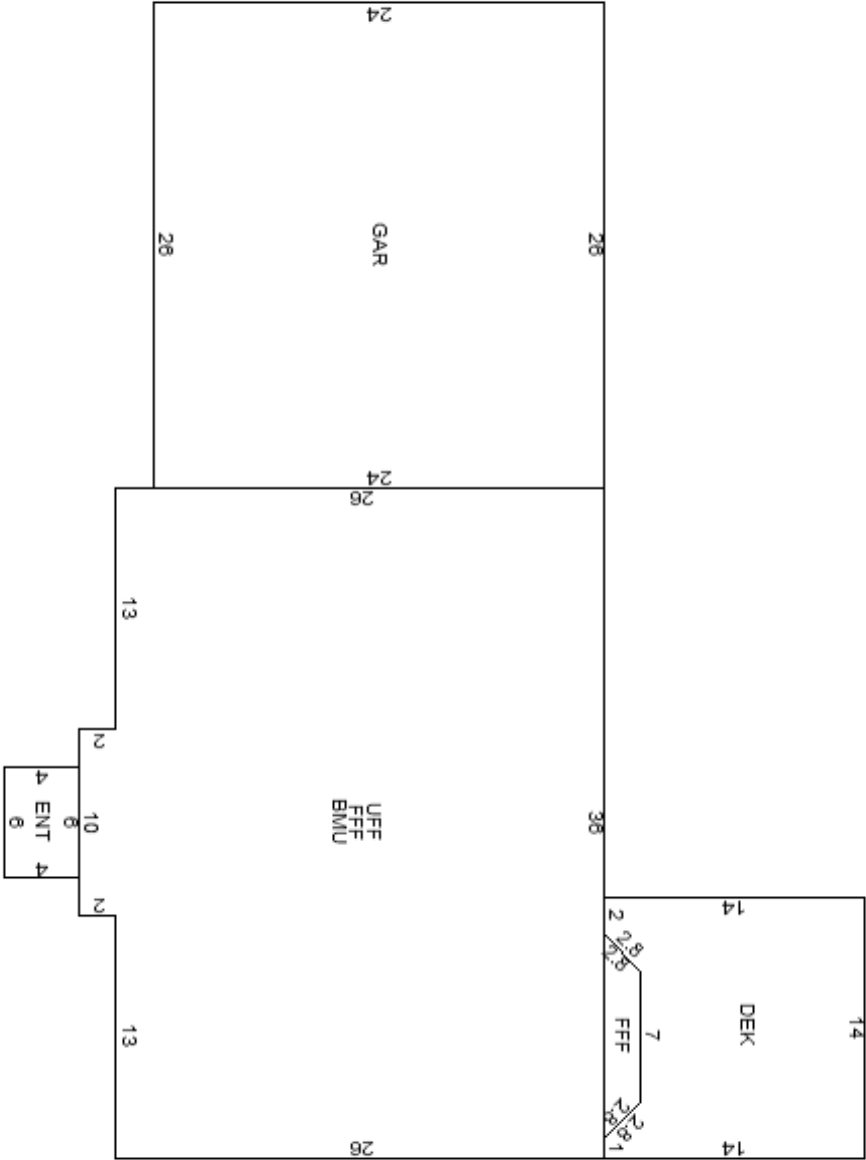
PICTURE		OWNER	TAXABLE DISTRICTS		BUILDING DETAILS	
		SULLIVAN, LAUREN 228 MT. DELIGHT ROAD DEERFIELD, NH 03037	District	Percentage	Model: 2.00 STORY FRAME COLONIAL Roof: GABLE OR HIP/ASPHALT Ext: VINYL SIDING Int: DRYWALL Floor: CARPET/HARDWOOD Heat: GAS/EA DUCTED Bedrooms: 3 Baths: 2.5 Fixtures: Extra Kitchens: Fireplaces: A/C: No Generators: Quality: A2 AVG+20 Com. Wall: Size Adj: 0.9817 Base Rate: RSA 72.00 Bldg. Rate: 1.1314 Sq. Foot Cost: \$ 81.46	
PERMITS						
Date	Permit ID	Permit Type	Notes			
11/12/14	71-14B	NEW DWELLING	2 STORY COLONIAL, 2 1/2 F			
06/17/14	29-14B	NEW DWELLING				

BUILDING SUB AREA DETAILS


ID	Description	Area	Adj.	Effect.
GAR	GARAGE	624	0.45	281
UFF	UPPER FLR FIN	956	1.00	956
FFF	FST FLR FIN	974	1.00	974
BMU	BSMNT	956	0.15	143
DEK	DECK/ENTRANCE	178	0.10	18
ENT	ENTRY WAY	24	0.10	2
GLA:	1,930	3,712		2,374

2015 BASE YEAR BUILDING VALUATION

Market Cost New:	\$ 193,386
Year Built:	2014
Condition For Age:	AVERAGE
Physical:	1 %
Functional:	
Economic:	
Temporary:	
Total Depreciation:	1 %
Building Value:	\$ 191,500



OWNER INFORMATION			SALES HISTORY					PICTURE	
DESROSIERS, SEAN			Date	Book	Page	Type	Price Grantor		
4 MCCARRON ROAD			04/22/2015	5611	0185	Q1	327,000 EMERTON, SCOTT		
			05/01/2007	4793	2806	Q1	375,000 CHRISTINA REALTY TRUST		
			07/07/2005	4510	0159	U V 18	175,000 MCCARRON, CATHLEEN		
DEERFIELD, NH 03037									
LISTING HISTORY			NOTES						
01/26/15 DMVM			GRN; S/D 6/22/2005, #D32832; 1/15 NO INFO FR HO (MR)-DNVI; PU SHED; WOB;						
02/23/10 KCRX									
05/01/07 KCPL									
10/18/06 MAIL									
03/24/06 KCPR									
01/16/06 KCPM									
EXTRA FEATURES VALUATION									
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes			
FIREPLACE 1-STAND	1			100	3,000.00	100	3,000		
SHED-WOOD	128	8 x 16		185	7.00	100	1,658		
							4,700		
MUNICIPAL SOFTWARE BY AVITAR									
DEERFIELD ASSESSING OFFICE									
PARCEL TOTAL TAXABLE VALUE									
Year	Building	Features		Land					
2013	\$ 249,900	\$ 3,000		\$ 105,800		Parcel Total: \$ 358,700			
2014	\$ 249,900	\$ 3,000		\$ 105,800		Parcel Total: \$ 358,700			
2015	\$ 238,400	\$ 4,700		\$ 105,700		Parcel Total: \$ 348,800			
LAND VALUATION									
Zone: AR AGR/RES/PLEASANT			Minimum Acreage: 3.00		Minimum Frontage: 200		Site: GOOD Driveway: PAVED Road: PAVED		
Land Type	Units	Base Rate	NC Adj	Site	Road	DWay	Topography	Cond	Ad Valorem SPI R Tax Value Notes
1F RES	3.000 ac	96,000 F	110	105	100	100	95 -- MILD	100	105,300 0 N 105,300
1F RES	0.200 ac	x 2,000 X	100				95 -- MILD	100	400 0 N 400
							105,700		
							105,700		



OWNER
DESRISIERS, SEAN
4 MCCARRON ROAD
DEERFIELD, NH 03037

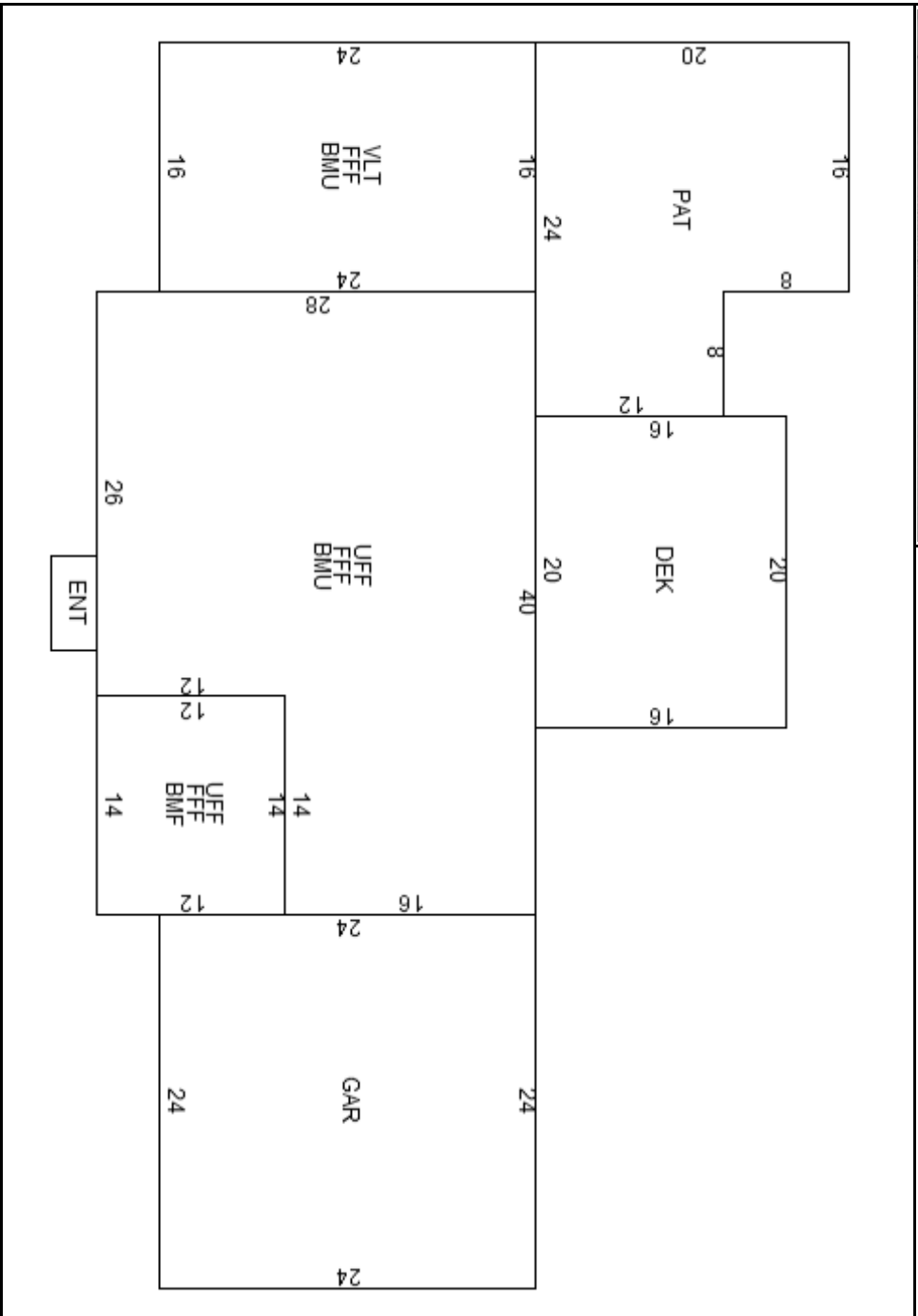
TAXABLE DISTRICTS

District	Percentage
DEERFIELD	100.00 %

PERMITS

Date	Permit ID	Permit Type	Notes
10/19/05	125-05B	NEW DWELLING	

BUILDING DETAILS
Model: 2.00 STORY FRAME COLONIAL
Roof: GABLE OR HIP/ASPHALT
Ext: VINYL SIDING
Int: DRYWALL
Floor: CARPET/HARDWOOD
Heat: GAS/EA DUCTED
Bedrooms: 4 Baths: 2.5 Fixtures: 8
Extra Kitchens: Fireplaces: Generators:
A/C: Yes 100.00 %
Quality: A2 AVG+20
Com. Wall:
Size Adj: 0.9204 Base Rate: RSA 72.00
Bldg. Rate: 1.1149
Sq. Foot Cost: \$ 80.27




BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
VLT	VAULTED	384	0.05	19
FFF	FST FLR FIN	1504	1.00	1504
BMU	BSMNT	1336	0.15	200
GAR	GARAGE	576	0.45	259
DEK	DECK/ENTRANCE	320	0.10	32
ENT	ENTRY WAY	18	0.10	2
UFF	UPPER FLR FIN	1120	1.00	1120
BMF	BSMNT FINISHED	168	0.30	50
PAT	PATIO	416	0.10	42
GLA:	2,624	5,842		3,228

2015 BASE YEAR BUILDING VALUATION
Market Cost New: \$ 259,112
Year Built: 2005
Condition For Age: GOOD 8 %
Physical:
Functional:
Economic:
Temporary:
Total Depreciation: 8 %
Building Value: \$ 238,400

OWNER INFORMATION		SALES HISTORY					PICTURE									
BOYLE, MICHAEL D. CIULLA, NICOLE A. 71 RIDGE RD DEERFIELD, NH 03037		Date	Book	Page	Type	Price	Grantor									
		04/22/2015	5611	1150	Q1	260,000	ROSKO, RONALD K									
		11/01/2004	4387	2768	Q1	270,000	CANTONE, WILLIAM J.&JO									
		08/02/2002	3811	2828	U159	215,800	KELLOR BLDG & DEV									
		08/09/2001	3625	2670	U V 99		CANNATA JR, MICHAEL D									
LISTING HISTORY		NOTES														
02/04/15 DMVM 03/23/10 KCRM 10/06/05 BHHC 01/20/05 BHPR 02/13/04 CMPE 03/25/03 JD 03/06/03 JDPL		GRY; FRNTG VY WET, INCLUDES DW; 3/10 NOH; DW PART PAVED; 2/14 NOH; EST PAT DUE TO SNOW; PU DEK & SHED; NICE WALL AND REAR WALK														
EXTRA FEATURES VALUATION																
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes									
SHED-WOOD	112	8 x 14	203	7.00	100	1,592										
PATIO	280	14 x 20	117	7.00	100	2,293	EST/SNOW									
						3,900										
MUNICIPAL SOFTWARE BY AVITAR																
DEERFIELD ASSESSING OFFICE																
PARCEL TOTAL TAXABLE VALUE																
Year	Building	Features	Land													
2013	\$ 145,100	\$ 0	\$ 81,900	Parcel Total: \$ 227,000												
2014	\$ 145,100	\$ 0	\$ 81,901	Parcel Total: \$ 227,001												
2015	\$ 142,500	\$ 3,900	\$ 95,301	Parcel Total: \$ 241,701												
LAND VALUATION																
Zone: AR AGR/RES/PLEASANT				Minimum Acreage: 3.00	Minimum Frontage: 200		Site: AVERAGE Driveway: GRAVEL Road: PAVED									
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes		
1F RES	3.000 ac	96,000	F	110	100	100	95	95 -- MILD	100	95,300	0	N	95,300			
WETLANDS	0.038 ac	x 2,000	X	100				95 -- MILD	10	95,300	0	100	N	1		
						3.038 ac									95,301	

PICTURE



OWNER

BOYLE, MICHAEL D.
CIULLA, NICOLE A.
71 RIDGE RD
DEERFIELD, NH 03037

TAXABLE DISTRICTS

District

Percentage

PERMITS

Date	Permit ID	Permit Type	Notes
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BUILDING DETAILS

Model: 2.00 STORY FRAME 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
Extra Kitchens: Fireplaces:
A/C: No Generators:
Quality: A1 AVG+10
Com. Wall:
Size Adj: 1.0160
Base Rate: RSA 72.00
Bldg. Rate: 1.0514
Sq. Foot Cost: \$ 75.70

BUILDING SUB AREA DETAILS


ID	Description	Area	Adj.	Effect.
PAT	PATIO	120	0.10	12
ENT	ENTRY WAY	24	0.10	2
DEK	DECK/ENTRANCE	160	0.10	16
UFF	UPPER FLR FIN	936	1.00	936
FFF	FST FLR FIN	936	1.00	936
BMG	BASEMENT	520	0.20	104
BMU	BSMNT	416	0.15	62
GLA:	1,872	3,112		2,068

2015 BASE YEAR BUILDING VALUATION

Market Cost New:	\$ 156,548
Year Built:	2002
Condition For Age:	GOOD
Physical:	9 %
Functional:	
Economic:	
Temporary:	
Total Depreciation:	9 %
Building Value:	\$ 142,500

OWNER INFORMATION				SALES HISTORY				PICTURE						
LANGLOIS, PAUL M LANGLOIS, PHYLLIS D 41 RIDGE RD DEERFIELD, NH 03037				Date	Book	Page	Type	Price Grantor						
				11/25/2014	5577	1725	Q 1	262,533 CHOUNARD JR., EDWARD						
				NOTES										
LISTING HISTORY				WHT; FULL DORM; WELL MAINT; 5/10 BACKUP GEN; KIT, BTH, WINDOW-ORIG; 2/15 NOH; NC TO EXT; DNP PORT GEN;										
02/06/15	DMVM													
05/20/10	ERCL													
03/24/10	KCRM													
11/15/03	LTRL													
03/25/03	JDUM													
07/25/00	VMRL													
06/27/90	LL													
EXTRA FEATURES VALUATION				MUNICIPAL SOFTWARE BY AVTAR										
Feature Type	Units Length x Width Size Adj			Rate	Cond	Market Value Notes			DEERFIELD ASSESSING OFFICE					
PARCEL TOTAL TAXABLE VALUE														
Year	Building		Features		Land									
2013	\$ 157,500		\$ 0		\$ 100,100									
					Parcel Total: \$ 257,600									
2014	\$ 157,500		\$ 0		\$ 100,100									
					Parcel Total: \$ 257,600									
2015	\$ 151,500		\$ 0		\$ 105,000									
					Parcel Total: \$ 256,500									
LAND VALUATION														
Zone: AR AGR/RES/PLEASANT				Minimum Acreage: 3.00		Minimum Frontage: 200		Site: AVERAGE Driveway: GRAVEL Road: PAVED						
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
1F RES	3.000 ac	96,000	F	110	100	100	95	95 -- MILD	100	95,300	0	N	95,300	
1F RES	7.201 ac	x 2,000	X	100				90 -- ROLLING	75	9,700	0	N	9,700	PLE
											105,000	105,000		

PICTURE



OWNER

LANGLOIS, PAUL M
LANGLOIS, PHYLLIS D
41 RIDGE RD
DEERFIELD, NH 03037

TAXABLE DISTRICTS

District

Percentage

PERMITS

Date

Permit ID

Permit Type

Notes

BUILDING DETAILS

Model: 1.75 STORY FRAME CAPE
Roof: GABLE OR HIP/ASPHALT
Ext: VINYL SIDING
Int: DRYWALL
Floor: CARPET/LINOLEUM OR SIM
Heat: OIL/HOT WATER
Bedrooms: 3 Baths: 2.0 Fixtures: 6
Extra Kitchens: Fireplaces:
A/C: No Generators:
Quality: A0 AVG
Com. Wall:
Size Adj: 0.9507 Base Rate: RSA 72.00
Bldg. Rate: 0.9037
Sq. Foot Cost: \$ 65.07

BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
TOF	3/4 STRY FIN	1120	0.75	840
FFP	FST FLR FIN	1120	1.00	1120
BMU	BSMNT	1120	0.15	168
ENT	ENTRY WAY	16	0.10	2
OPF	OPEN PORCH	72	0.25	18
EPF	ENCLSD PORCH	216	0.70	151
DEK	DECK/ENTRANCE	96	0.10	10
ATU	ATTIC	784	0.10	78
GAR	GARAGE	784	0.45	353
GLA:	1,960	5,328		2,740

2015 BASE YEAR BUILDING VALUATION

Market Cost New: \$ 178,292

Year Built: 1976

Condition For Age: GOOD

Physical: 15 %

Functional: 15 %


Economic: 15 %

Temporary: 15 %

Total Depreciation: 15 %

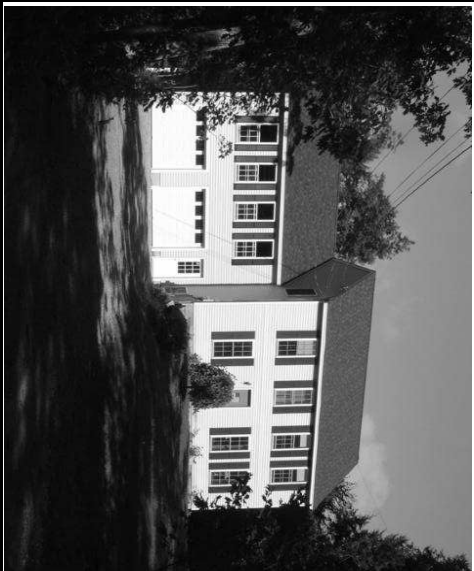
Building Value: \$ 151,500

OWNER INFORMATION				SALES HISTORY				PICTURE	
PLOTT, ANTHONY B. PLOTT, NINA 36 HAYNES RD DEERFIELD, NH 03037				Date	Book	Page	Type	Price	Grantor
				04/17/2015	5610	0233	Q1	375,000	TRUE, KATHRYN R
				02/28/2003	3963	0974	U199		TRUE, KATHRYN R
				08/02/2000	3493	1984	U199		TRUE, THOMAS N & KATHR
				04/04/1988	2733	1888	U199	133,700	UNKNOWN
LISTING HISTORY				NOTES					
02/04/15 ERVM 03/26/10 KCRM 01/17/06 KCPE 01/20/05 BHPR 02/12/04 CMPL 11/20/03 JDCL 03/06/03 JDPM				GRY; 36X26 PORTION=87; ORIG CABINETS, WINDOWS, ROOF RESHINGLED ONLY; 3/10 NOH; 2/15 NOH; POOL, PAT EST PER FENCE/SNOW;					
EXTRA FEATURES VALUATION									
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes			
POOL-INGRND-VINYL	648	36 x 18	85	28.00	80	12,338			
PATIO	144	12 x 12	171	7.00	25	431 SHAPE			
						12,800			
MUNICIPAL SOFTWARE BY AVITAR									
DEERFIELD ASSESSING OFFICE									
PARCEL TOTAL TAXABLE VALUE									
Year	Building	Features	Land						
2013	\$ 261,800	\$ 12,800	\$ 97,800						
			Parcel Total: \$ 372,400						
2014	\$ 261,800	\$ 12,800	\$ 97,800						
			Parcel Total: \$ 372,400						
2015	\$ 273,800	\$ 12,800	\$ 101,800						
			Parcel Total: \$ 388,400						
LAND VALUATION									
Zone: AR AGR/RES/PLEASANT				Minimum Acreage: 3.00	Minimum Frontage: 200		Site: AVERAGE Driveway: PAVED Road: PAVED		
Land Type	Units	Base Rate	NC Adj	Site	Road	DWay	Topography	Cond	Ad Valorem SPI R Tax Value Notes
1F RES	3.000 ac	96,000 F	110	100	100	100	95 -- MILD	100	100,300
1F RES	0.770 ac	x 2,000 X	100				95 -- MILD	100	1,500
						3.770 ac		101,800	

PICTURE		OWNER		TAXABLE DISTRICTS		BUILDING DETAILS	
		PLOTT, ANTHONY B. PLOTT, NINA 36 HAYNES RD DEERFIELD, NH 03037		District		Percentage	
PERMITS							
Date	Permit ID	Permit Type	Notes				
11/20/02	165-02	ADDITION	BOCA 96. MUST MEET SETI				
10/02/02	136-02	POOL	MUST MEET SETBACKS.EL				
						Model: 2.00 STORY FRAME COLONIAL	
						Roof: GABLE OR HIP/ASPHALT	
						Ext: CEDAR/REDWD	
						Int: DRYWALL	
						Floor: HARDWOOD/HARD TILE	
						Heat: OIL/HOT WATER	
						Bedrooms: 3	Baths: 2.0 Fixtures:
						Extra Kitchens:	
						Fireplaces:	
						Generators:	
						A/C: No	
						Quality: A2 AVG+20	
						Com. Wall:	
						Size Adj: 0.8800	Base Rate: RSA 72.00
						Bldg. Rate:	1.0452
						Sq. Foot Cost:	\$ 75.26

BUILDING SUB AREA DETAILS				2015 BASE YEAR BUILDING VALUATION	
ID	Description	Area	Adj. Effect.		
ENT	ENTRY WAY	48	0.10		
UFF	UPPER FLR FIN	1944	1.00		
FFF	FST FLR FIN	1320	1.00		
BMF	BSMNT FINISHED	936	0.30		
BMU	BSMNT	384	0.15		
EPF	ENCLSD PORCH	192	0.70		
OPF	OPEN PORCH	80	0.25		
CTH	CATHEDRAL	624	0.10		
GAR	GARAGE	888	0.45		
EPU	COVERED BSMNT	16	0.35		
GLA: 3,264		6,432	4,230		
				2015 BASE YEAR BUILDING VALUATION	
				Market Cost New:	\$ 318,350
				Year Built:	1987
				Condition For Age:	GOOD 14 %
				Physical:	
				Functional:	
				Economic:	
				Temporary:	
				Total Depreciation:	14 %
				Building Value:	\$ 273,800


OWNER INFORMATION				SALES HISTORY				PICTURE			
HAYNES ROAD, LLC				Date	Book	Page	Type	Price Grantor			
127 PARROTT AVENUE				04/27/2015	5612	0427	Q 1	275,000 NEILY, STEPHEN J			
PORTSMOUTH, NH 03801				04/25/2001	3572	0889	U 1 59	170,000 TURNAGAIN, LLC			
				11/30/2000	3523	2752	U 1 59	31,500 HOFFMAN, LINDA L			
LISTING HISTORY				NOTES							
02/04/15 ERVM				GRY; NEXT TO PLINES; HSE 2F, FFF/GAR 1BED, 1 BTH; HSE 3 BED, 1.5 BTH; DNV1 PER HO; 3/10 NOH; ADD 6X6; 2/15 NOH; DNPUL PLASTIC SHED; PU MTL SHED; EST EXTRA KIT PER NOTES;							
03/29/10 KCRM											
01/17/06 KCPX											
01/20/05 BHPR											
02/12/04 CMPM											
03/20/03 CMUL											
03/07/03 JDPE											
EXTRA FEATURES VALUATION											
Feature Type	Units	Length	Width	Size	Adj	Rate	Cond	Market Value Notes			
SHED-WOOD	120	12	x	10		193	7.00	60	973		
SHED-WOOD	36	6	x	6		400	7.00	30	302 COOP		
SHED-METAL	130	13	x	10		183	5.00	30	357 REAR WOODS		
									1,600		
MUNICIPAL SOFTWARE BY AVITAR											
DEERFIELD ASSESSING OFFICE											
PARCEL TOTAL TAXABLE VALUE											
Year	Building	Features		Land							
2013	\$ 176,400	\$ 1,300		\$ 77,857		Parcel Total: \$ 255,557					
2014	\$ 176,400	\$ 1,300		\$ 77,819		Parcel Total: \$ 255,519					
2015	\$ 171,600	\$ 1,600		\$ 82,085		Parcel Total: \$ 255,285					
LAND VALUATION											
Zone: AR AGR/RES/PLEASANT				Minimum Acreage: 3.00		Minimum Frontage: 200		Site: AVERAGE Driveway: DIRT Road: PAVED			
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI R Tax Value Notes
2F RES	0.710 ac	82,140	F	110	100	100	95	95 -- MILD	100	81,500	0 N 81,500
UNMNGD HARDWD	9.000 ac	x 2,000	X	100				90 -- ROLLING	100	16,200	100 N 567
WETLANDS	1.000 ac	x 2,000	X	100					10	200	100 N 18 WET
										97,900	82,085



OWNER INFORMATION				SALES HISTORY				PICTURE	
MIKKELSEN, JAMES E MIKKELSEN, COURTENAY E 49 RAYMOND ROAD DEERFIELD, NH 03037				Date	Book	Page	Type	Price	Grantor
				06/29/2015	5630	1638	Q 1	324,000	PMDF BUILDERS, LLC
				11/06/2014	5573	0754	U 137	200,000	PNC BANK, NATIONAL
				07/23/2014	5547	1755	U 151	250,200	ORBEN, SCOTT M
				07/31/2002	3809	1903	Q 1	261,933	JMJ PROPERTIES, LLC
DEERFIELD, NH 03037									
LISTING HISTORY				NOTES					
01/06/15 ERVL				TAN; PU HEAT, AC, 1 BDRM; 7/10 24X14 3' HIGH W/NO PEAK=VLT; BMF TO BMU; CTH TO VLT; 1/15 BTHS ORIG; INT PAINT, ALL NEW FLRNG & UPDATED KIT 2015 (STATES WILL BE FIN BEFORE 4/1/15=NO UC); EST FLRNG PER HO: 1&E=GOOD; PU VLT IN MSTR BDRM; DNP 2X12 CTH IN FRNT BDRM; 6/15 FORSALE AP \$324,500;					
07/29/10 ERHL									
03/29/10 JBRM									
02/24/04 CMPPM									
03/07/03 JDPE									
06/10/02 JDUL									
04/22/02 JDPL									
02/14/02 BHNO									
EXTRA FEATURES VALUATION									
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes		
FIREPLACE 1-STAND	1		100	3,000.00	100	3,000	GAS		
3,000									
MUNICIPAL SOFTWARE BY AVITAR									
DEERFIELD ASSESSING OFFICE									
PARCEL TOTAL TAXABLE VALUE									
Year	Building	Features		Land					
2013	\$ 209,800	\$ 3,000		\$ 89,200		Parcel Total: \$ 302,000			
2014	\$ 209,800	\$ 3,000		\$ 89,200		Parcel Total: \$ 302,000			
2015	\$ 206,200	\$ 3,000		\$ 88,700		Parcel Total: \$ 297,900			
LAND VALUATION									
Zone: AR AGR/RES/PLEASANT				Minimum Acreage: 3.00		Minimum Frontage: 200		Site: AVERAGE Driveway: PAVED Road: PAVED	
Land Type	Units	Base Rate	NC Adj	Site	Road	DWay	Topography	Cond	Ad Valorem SPI R Tax Value Notes
1F RES	3.000 ac	96,000 E	100	100	100	100	95 -- MILD	95	86,600 0 N 86,600 SHDW
1F RES	1.139 ac	x 2,000 X	100				90 -- ROLLING	100	2,100 0 N 2,100
4.139 ac 88,700									
88,700									

OWNER INFORMATION				SALES HISTORY				PICTURE			
RIORDAN, KELLIE J RIORDAN, ANDREW P 31 OAK RIDGE CIRCLE LYNN, MA 01904				Date	Book	Page	Type	Price Grantor			
				05/14/2015	5617	1550	Q1	435,000 MORRILL, DANIEL W			
				11/15/2004	4394	1799	Q1	360,000 SILVA, VITOR J&CELESTI			
LISTING HISTORY				NOTES							
01/06/15 ERVM 03/25/10 JBRL 10/18/06 MAIL 05/09/06 BHPM 02/24/04 CMPE 06/11/02 JDUM 05/18/00 BHRO				CRM: "NORTH CREEK FARM"; CO ISSUED 8/25/05, #55-05; LOT VR ROCKY; 4-SALE FARMS & BARNS 800-639-4057; 1/15 NOH; EXT ONLY; SOME XFOBS EST PER FENC-ADJ CONDS/CORRD MEAS; DNP U SM COOP BY HSE OR (3) EST 6X6 SHORT LTS IN FIELD FOR HAY-NV;							
EXTRA FEATURES VALUATION											
Feature Type	Units	Length	Width	Size Adj	Rate	Cond	Market Value Notes				
STABLES	702	13 x	54	83	18.00	90	9,439 ATT; CONC BLK; AVG				
LEAN-TO	540	10 x	54	90	4.00	60	1,166 ATT				
STABLES	5,110	70 x	73	63	18.00	125	72,434 LOFT; ELEC/PART HEAT				
LEAN-TO	288	12 x	24	116	4.00	80	1,069 ATT 70X73				
RIDING ARENA	9,520	70 x	136	62	18.00	80	84,995 ATT 70X73				
SHED-EQUIPMENT	480	40 x	12	93	8.00	50	1,786 ATT RIDING ARENA				
FIREPLACE 1-STAND	1			100	3,000.00	100	3,000				
PATIO	288	12 x	24	116	7.00	50	1,169 UNDER 12X24 LT				
LEAN-TO	81	9 x	9	258	4.00	50	418 ATT 70X73				
LEAN-TO	276	23 x	12	118	4.00	60	782 ATT 13X54 STABLES				
							176,300				
LAND VALUATION											
Zone: AR AGR/RES/PLEASANT				Minimum Acreage: 3.00		Minimum Frontage: 200		Site: AVERAGE Driveway: DIRT Road: PAVED			
Land Type	Units	Base Rate	NC Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI R	Tax Value Notes
IF RES	2,000 ac	94,000	E	100	100	100	95	90 -- ROLLING	100	80,400	0 N 80,400
UNMNGD OTHER	13,000 ac	x 2,000	X	98			90 -- ROLLING	100	22,900	100 N	585
							15,000 ac		103,300		80,985
MUNICIPAL SOFTWARE BY AVITAR											
DEERFIELD ASSESSING OFFICE											
PARCEL TOTAL TAXABLE VALUE											
Year	Building		Features		Land						
2013	\$ 144,900		\$ 207,800		\$ 80,175		Parcel Total: \$ 432,875				
2014	\$ 144,900		\$ 207,800		\$ 80,138		Parcel Total: \$ 432,838				
2015	\$ 137,400		\$ 176,300		\$ 80,985		Parcel Total: \$ 394,685				

PICTURE



OWNER

RIORDAN, KELLIE J
RIORDAN, ANDREW P
31 OAK RIDGE CIRCLE
LYNN, MA 01904

TAXABLE DISTRICTS

District

Percentage

PERMITS

Date	Permit ID	Permit Type	Notes
03/15/05	16-05	NEW DWELLING	IMPACT FEES DUE @ ISSU,
07/08/03	81-03	REPAIR	REPLACEMENT OF EXISTIN

BUILDING DETAILS

Model: 1.75 STORY FRAME CAPE
Roof: GABLE OR HIP/ASPHALT
Ext: VINYL SIDING
Int: DRYWALL
Floor: CARPET/HARDWOOD
Heat: OIL/HOT WATER
Bedrooms: 3 Baths: 2.0 Fixtures: 6
Extra Kitchens: Fireplaces:
A/C: No Generators:
Quality: A1 AVG+10
Com. Wall:
Size Adj: 1.0419 Base Rate: RSA 72.00
Bldg. Rate: 1.1007
Sq. Foot Cost: \$ 79.25

BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
UFF	UPPER FLR FIN	612	1.00	612
FFF	FST FLR FIN	1008	1.00	1008
BMU	BSMNT	1008	0.15	151
CTH	CATHEDRAL	340	0.10	34
OPF	OPEN PORCH	252	0.25	63
DEK	DECK/ENTRANCE	144	0.10	14
ENT	ENTRY WAY	16	0.10	2
GLA:	1,620	3,380		1,884

2015 BASE YEAR BUILDING VALUATION

Market Cost New: \$ 149,307

Year Built: 2005

Condition For Age: GOOD

Physical: 8 %

Functional: 8 %


Economic: 8 %

Temporary: 8 %

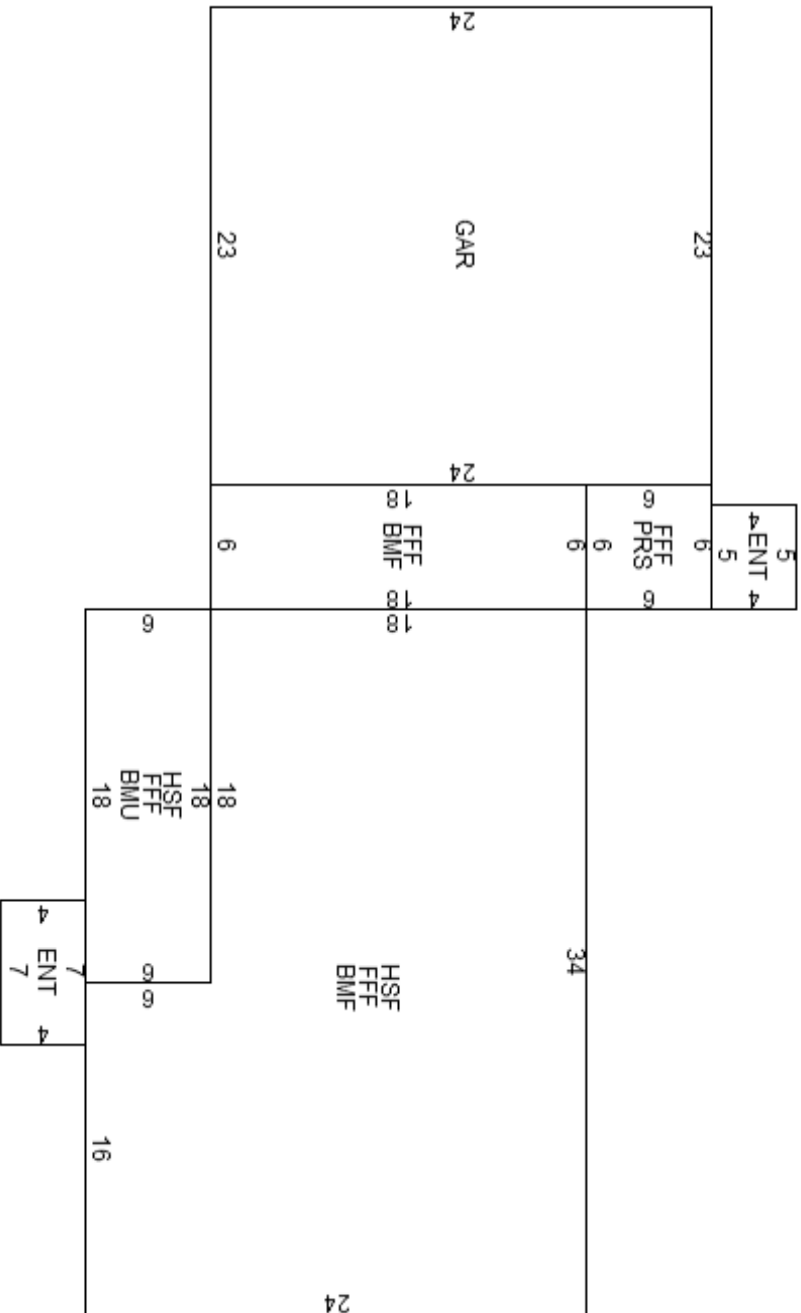
Total Depreciation: 8 %

Building Value: \$ 137,400

OWNER INFORMATION				SALES HISTORY				PICTURE			
L'ESTRANGE, ANGELLE M.L.				Date	Book	Page	Type	Price Grantor			
743 CULLEY ROAD, #2				04/16/2015	5609	1891	Q 1	227,000 JONES, EMILY S			
MANCHESTER, NH 03103				12/16/2013	5501	2513	Q 1	208,933 LEMAY, EDWARD P. JR.			
				06/08/2009	5019	2475	U 137	188,600 AMERICAN HOME MTGE			
				02/04/2009	4978	0053	U 151	214,200 REPACK, KEITH			
				09/01/2004	4359	2380	Q 1	273,500 DINNEEN, PAUL P			
LISTING HISTORY				NOTES							
12/04/14 ERVL VERIFY SALE				WHT: 3/10 NOH. HSE HAS RADON REDUCTION SYTEM; DORM ON REAR EST 28'; SIDING APPRS TO BE CLPBRD HARD TO ID THICK PAINT; WOB: 12/14							
03/25/10 JBRM				PARTIAL KIT UPDATE EARLY 2000; RADON WTR MIT INCL W/SALE; (1) BTH							
10/18/06 MAIL				NEW SHOWER, (1) FULL RENO; REST DATED; 4TH BDRM W/KITCHENETTE							
01/18/06 KCPX				IN BSMI; BMF QUAL/COND<HSF/FFF; HSF=14';OH AND WINDOWS							
06/11/02 JDUM											
05/15/00 BHRL											
08/20/93 DC43											
EXTRA FEATURES VALUATION								MUNICIPAL SOFTWARE BY AVITAR			
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes					
FIREPLACE 1-STAND	1		100	3,000.00	100	3,000					
								PARCEL TOTAL TAXABLE VALUE			
				Year	Building	Features	Land				
				2013	\$ 125,300		\$ 3,000 \$ 89,800				
				2014	\$ 125,300		\$ 3,000 \$ 89,800				
				2015	\$ 127,300		\$ 3,000 \$ 87,400				
				Parcel Total: \$ 217,700							
LAND VALUATION								Site: AVERAGE Driveway: PAVED Road: PAVED			
Zone: AR AGR/RES/PLEASANT	Minimum Acreage: 3.00	Minimum Frontage: 200									
Land Type	Units	Base Rate	NC Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI R	Tax Value Notes
2F RES	1,000 ac	92,000	E	100	100	100	95 -- MILD	100	87,400	0 N	87,400
				1,000 ac				87,400			

PICTURE		OWNER	TAXABLE DISTRICTS		BUILDING DETAILS		
		L'ESTRANGE, ANGELLE M.L. 743 CULLEY ROAD, #2 MANCHESTER, NH 03103	District	Percentage	Model: 1.50 STORY FRAME CAPE Roof: GABLE OR HIP/ASPHALT Ext: CLAP BOARD Int: DRYWALL/PLYWOOD PANEL Floor: HARDWOOD Heat: GAS/FA DUCTED Bedrooms: 4 Baths: 3.0 Fixtures: 9 Extra Kitchens: 1 Fireplaces: A/C: No Generators: Quality: A1 AVG+10 Com. Wall: Size Adj: 1.0426 Base Rate: RSA 72.00 Bldg. Rate: 1.1467 Sq. Foot Cost: \$ 82.57		
			PERMITS				
			Date	Permit ID		Permit Type	Notes
			06/28/05	73-05B		DECK PERMIT	


BUILDING SUB AREA DETAILS			
ID	Description	Area	Adj. Effect.
HSF	1/2 STRY FIN	816	0.50 408
BMU	BSMNT	108	0.15 16
GAR	GARAGE	552	0.45 248
FFF	FST FLR FIN	960	1.00 960
BMF	BSMNT FINISHED	816	0.30 245
PRS	PIER	36	-0.05 -2
ENT	ENTRY WAY	48	0.10 5
GLA: 1,368		3,336	1,880



2015 BASE YEAR BUILDING VALUATION	
Market Cost New:	\$ 155,232
Year Built:	1963
Condition For Age:	GOOD
Physical:	18 %
Functional:	
Economic:	
Temporary:	
Total Depreciation:	18 %
Building Value:	\$ 127,300

OWNER INFORMATION				SALES HISTORY				PICTURE	
BARRY, SARA L. BARRY, JONATHAN A. 5 CANDIA RD DEERFIELD, NH 03037				Date	Book	Page	Type	Price	Grantor
				10/09/2014	5566	1407	Q 1	186,000	EMANUELE, JOSEPH B
				03/02/2004	4242	2892	Q 1	189,900	BOARDMAN, DANA
				01/19/2001	3536	0482	Q 1	134,900	KELLEY, RICHARD A
				10/26/2000	3515	0930	U 1 99		KELLEY, RICHARD & NANC
				12/22/1998	3352	1887	Q 1	97,000	HEALEY & STRICKLER
LISTING HISTORY				NOTES					
01/07/15 ERVM 05/21/10 DMCL 03/24/10 JBRM 12/08/04 DSCR 02/24/04 CMPM 06/11/02 JDUM 04/21/00 BHRL 06/26/90 JY00				RED, 3/10 NOH; WOB, 5/10 CORRECTED BMF; 1/15 NOH; PU PAVED DW; CORRD SHED MEAS; EXT GOOD FOR AGE;					
EXTRA FEATURES VALUATION									
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes		
SHED-WOOD	192	12 x 16	143	7.00	70	1,345	BACKYARD		
						1,300			
MUNICIPAL SOFTWARE BY AVTAR									
DEERFIELD ASSESSING OFFICE									
PARCEL TOTAL TAXABLE VALUE									
Year	Building	Features	Land						
2013	\$ 79,600	\$ 1,400	\$ 89,500						
				Parcel Total: \$ 170,500					
2014	\$ 79,600	\$ 1,400	\$ 89,500						
				Parcel Total: \$ 170,500					
2015	\$ 83,900	\$ 1,300	\$ 96,300						
				Parcel Total: \$ 181,500					
LAND VALUATION									
Zone: AR AGR/RES/PLEASANT				Minimum Acreage: 3.00	Minimum Frontage: 200		Site: AVERAGE		
Land Type	Units	Base Rate	NC Adj	Site	Road	DWay	Topography	Cond	Ad Valorem
1F RES	1.100 ac	92,200 F	110	100	100	100	95 -- MILD	100	96,300
		1.100 ac							96,300
									96,300

PICTURE



OWNER

BARRY, SARAL.
BARRY, JONATHAN A.
5 CANDIA RD
DEERFIELD, NH 03037

TAXABLE DISTRICTS

District

Percentage

PERMITS

Date

Permit ID

Permit Type

Notes

05/01/03 38-03 NEW DWELLING BOCA 96. MAINTAIN ALL S

BUILDING DETAILS

Model: 1.00 STORY FRAME RANCH
Roof: GABLE OR HIP/ASPHALT
Ext: CLAP BOARD
Int: DRYWALL
Floor: CARPET/PERGOL/LAMINATE
Heat: OIL/HOT WATER
Bedrooms: 2 Baths: 1.0 Fixtures: 3
A/C: No Fireplaces:
Quality: A0 AVG Generators:
Com. Wall:
Size Adj: 1.2428 Base Rate: RSA 72.00
Bldg. Rate: 1.2136
Sq. Foot Cost: \$ 87.38

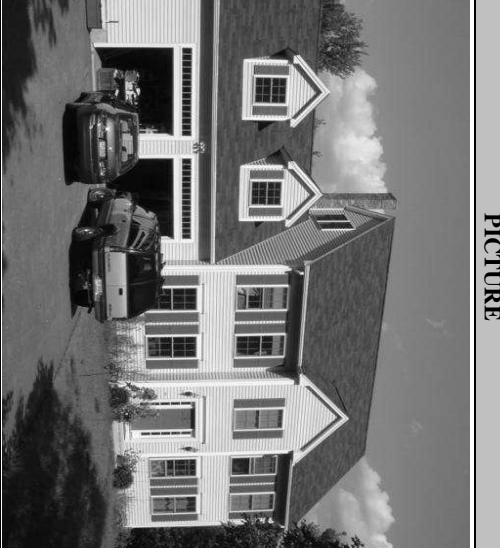
BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
FFF	FST FLR FIN	912	1.00	912
BMF	BSMNT FINISHED	192	0.30	58
BMU	BSMNT	720	0.15	108
ENT	ENTRY WAY	16	0.10	2
DEK	DECK/ENTRANCE	360	0.10	36
GLA:	912	2,200		1,116

2015 BASE YEAR BUILDING VALUATION

Market Cost New: \$ 97,516
Year Built: 1984
Condition For Age: GOOD 14 %
Physical:
Functional:
Economic:
Temporary:
Total Depreciation: 14 %
Building Value: \$ 83,900


OWNER INFORMATION				SALES HISTORY						PICTURE	
DAVIS, MARK 108 NOTTINGHAM ROAD DEERFIELD, NH 03037				Date	Book	Page	Type	Price Grantor			
				12/01/2014	5578	1680	Q 1	335,000 SULLIVAN, GRACE L.			
				04/12/2001	3585	2958	U V 99	INLAND CONSTRUCTION, I			
				06/26/2000	3483	2263	Q V	36,500 SLADE, THELMA B			
LISTING HISTORY				NOTES							
01/07/15 ERVM 03/12/10 BHRM 05/04/07 KCPM 05/03/05 BHPL 02/28/02 THPR 02/22/01 BHPM 04/17/00 BHRV				BEIGE; HSF MEAS 16; 3/10 DNPU HTUB IN REAR; 1/15 DNVI PER HO WANTS NOTICE/LETTER; STATES NO FPL, ONLY WDS TV NC NO TOUR; NC TO EXT; ALL ORIG;							
EXTRA FEATURES VALUATION											
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes					
FIREPLACE 1-STAND	1			100	3,000.00	100	3,000				
DECK	96	16 x 6	227	7.00	50	763 ATT TO 18X18					
SHED-WOOD	324	18 x 18	109	7.00	100	2,472 ATT TO 16X6					
6,200											
MUNICIPAL SOFTWARE BY AVITAR											
DEERFIELD ASSESSING OFFICE											
PARCEL TOTAL TAXABLE VALUE											
Year	Building		Features		Land						
2013	\$ 248,600				\$ 6,200 \$ 98,800						
			Parcel Total:		\$ 353,600						
2014	\$ 248,600				\$ 6,200 \$ 98,800						
			Parcel Total:		\$ 353,600						
2015	\$ 236,600				\$ 6,200 \$ 102,600						
			Parcel Total:		\$ 345,400						
LAND VALUATION											
Zone: AR AGR/RES/PLEASANT				Minimum Acreage: 3.00		Minimum Frontage: 200		Site: AVERAGE Driveway: PAVED Road: PAVED			
Land Type	Units	Base Rate	NC Adj	Site	Road DWay	Topography	Cond	Ad Valorem	SPI R	Tax Value Notes	
1F RES	3.000 ac	96,000	F	110	100	100	100	95 -- MILD	100	100,300	
1F RES	4.757 ac	x 2,000	X	100		95 -- MILD	25	2,300	0 N	2,300	WETLAND
7.757 ac										102,600	
										102,600	

PICTURE		OWNER		TAXABLE DISTRICTS		BUILDING DETAILS	
		DAVIS, MARK 108 NOTTINGHAM ROAD DEERFIELD, NH 03037		District	Percentage	Model: 2.50 STORY FRAME COLONIAL Roof: GABLE OR HIP/ASPHALT Ext: VINYL SIDING Int: DRYWALL Floor: HARDWOOD/CARPET Heat: OIL/HOT WATER Bedrooms: 3 Baths: 2.5 Fixtures: Extra Kitchens: Fireplaces: A/C: No Generators: Quality: A2 AVG+20 Com. Wall: Size Adj: 0.9056 Base Rate: RSA 72.00 Bldg. Rate: 1.0330 Sq. Foot Cost: \$ 74.38	
				PERMITS			
				Date	Permit ID		
		11/29/06	112-06B	SHED	18 X 18 X 16, 324 SQ.FT. - SH		
		10/06/04	123-04	ADDITION	SEPERATE ELECTRIC & PL		

BUILDING SUB AREA DETAILS					
ID	Description	Area	Adj.	Effect.	
UFF	UPPER FLR FIN	1048	1.00	1048	
TQF	3/4 STRY FIN	728	0.75	546	
GAR	GARAGE	728	0.45	328	
HSU	1/2 STRY UNFIN	1028	0.25	257	
FFF	FST FLR FIN	1048	1.00	1048	
BMU	BSMNT	209	0.15	31	
BMF	BSMNT FINISHED	819	0.30	246	
DEK	DECK/ENTRANCE	192	0.10	19	
RBF	RAISED BSMNT	20	0.50	10	
ENT	ENTRY WAY	24	0.10	2	
GLA: 2,642		5,844		3,535	
2015 BASE YEAR BUILDING VALUATION					
Market Cost New:		\$ 262,933			
Year Built:		2000			
Condition For Age:		GOOD		10 %	
Physical:					
Functional:					
Economic:					
Temporary:					
Total Depreciation:		10 %			
Building Value:		\$ 236,600			

OWNER INFORMATION				SALES HISTORY				PICTURE					
PEACH, CHRISTOPHER D PEACH, ANDREA M 124 NOTTINGHAM RD DEERFIELD, NH 03037				Date	Book	Page	Type	Price	Grantor				
				06/30/2015	5631	2096	Q 1	348,000	GARNEAU, MARK J				
				06/09/2003	4050	2763	U V 99	75,000	ROLLINS, WILLIS&NELLIE				
				12/23/2002	3915	1997	U 145		BONGIOVANNI, JOHN J				
LISTING HISTORY				NOTES									
01/09/15 ERVM 03/12/10 BHRM 10/06/05 LMHC 01/19/05 BHPR 02/24/04 CMUL 04/17/00 BHRV 08/21/90 JY43				TAN; A2=OH, WINDOWS INT QUALITY; 16X12 FFF=ELEC HEAT; NO FPL, WDS TV ONLY; 1/15 NOH; PER NOTES CHANGED EPF TO FFF/PRS DUE TO ELEC HEAT; FOR SALE AP \$350,000;									
EXTRA FEATURES VALUATION													
Feature Type				Units	Length	x Width	Size Adj	Rate	Cond	Market Value Notes			
SHED-WOOD				96	12 x 8		227	7.00	80	1,220 1,200			
MUNICIPAL SOFTWARE BY AVITAR													
DEERFIELD ASSESSING OFFICE													
PARCEL TOTAL TAXABLE VALUE													
Year	Building	Features	Land										
2013	\$ 207,000	\$ 1,500	\$ 91,200	Parcel Total: \$ 299,700									
2014	\$ 207,000	\$ 1,500	\$ 91,200										
2015	\$ 218,000	\$ 1,200	\$ 100,300	Parcel Total: \$ 319,500									
LAND VALUATION													
Zone: AR AGR/RES/PLEASANT Minimum Acreage: 3.00 Minimum Frontage: 200 Site: AVERAGE Driveway: DIRT Road: PAVED													
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI R	Tax Value Notes	
1F RES	3.000 ac	96,000 F	110	100	100	95	100 -- LEVEL	100	100,300	0 N	100,300		
1F RES	0.010 ac	x 2,000 X	100				95 -- MILD	100	0	0 N	0		
3.010 ac											100,300	100,300	

PICTURE



OWNER

PEACH, CHRISTOPHER D
PEACH, ANDREA M
124 NOTTINGHAM RD
DEERFIELD, NH 03037

TAXABLE DISTRICTS

District	Percentage
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PERMITS

Date	Permit ID	Permit Type	Notes
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BUILDING DETAILS

Model: 2.00 STORY FRAME COLONIAL
Roof: GABLE OR HIP/ASPHALT
Ext: VINYL SIDING
Int: DRYWALL
Floor: CARPET/HARDWOOD
Heat: OIL/HOT WATER
Bedrooms: 3 Baths: 2.5 Fixtures:
Extra Kitchens: Fireplaces:
A/C: No Generators:
Quality: A2 AVG+20
Com. Wall:
Size Adj: 0.9265 Base Rate: RSA 72.00
Bldg. Rate: 1.0678
Sq. Foot Cost: \$ 76.88


BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
GAR	GARAGE	676	0.45	304
PRS	PIER	192	-0.05	-10
TQF	3/4 STRY FIN	676	0.75	507
FFF	FST FLR FIN	1152	1.00	1152
EPU	COVERED BSMNT	40	0.35	14
UFF	UPPER FLR FIN	960	1.00	960
BMU	BSMNT	960	0.15	144
OPF	OPEN PORCH	180	0.25	45
GLA:	2,619	4,836		3,116

2015 BASE YEAR BUILDING VALUATION

Market Cost New:	\$ 239,558
Year Built:	2003
Condition For Age:	GOOD
Physical:	9 %
Functional:	
Economic:	
Temporary:	
Total Depreciation:	9 %
Building Value:	\$ 218,000

OWNER INFORMATION				SALES HISTORY				PICTURE																																																																											
FOLEY, ROBERT D FOLEY, SUZANNE M 83 GODFREY LANE FREMONT, NH 03044				Date	Book	Page	Type	Price	Grantor																																																																										
				09/02/2015	5651	0637	Q 1	310,000	DAVIS, ROBERT																																																																										
				06/19/2007	4812	0378	Q 1	370,000	OHRENBERGER, THOMAS W																																																																										
				04/10/1998	3282	2942	Q 1	137,900	MERCIER, KIM																																																																										
LISTING HISTORY				NOTES																																																																															
03/21/12 JBVM 08/02/10 LMHC 03/11/10 BHRM 11/21/07 BHPO 06/06/05 KMRM 08/15/00 JDRL 04/13/00 BHRM 05/10/94 MH00				YLW: WD CELL; EXPOSED BEAMS; WALK-IN CLOSET; WOB: 3 BDRM/2 BTHRM IN EA UNIT; 3/12 NOH; PU OPF; FIX DEK SHAPE, DNP U SM LANDING APPEARS WELL MAIN;																																																																															
EXTRA FEATURES VALUATION												MUNICIPAL SOFTWARE BY AVITAR																																																																							
Feature Type				Units				Length x Width				Size Adj				Rate				Cond				Market Value				Notes																																																							
GARAGE-1 STY				768				32 x 24				81				22.00				100				13,686																																																											
SHED-WOOD				100				10 x 10				220				7.00				100				1,540				15,200																																																							
PARCEL TOTAL TAXABLE VALUE												Year				Building				Features				Land																																																											
												2013				\$ 208,000				\$ 15,200				\$ 105,492																																																											
																				Parcel Total: \$ 328,692																																																															
												2014				\$ 208,000				\$ 15,200				\$ 105,437																																																											
																				Parcel Total: \$ 328,637																																																															
												2015				\$ 199,700				\$ 15,200				\$ 104,550																																																											
																				Parcel Total: \$ 319,450																																																															
LAND VALUATION												Zone: AR AGR/RES/PLEASANT												Minimum Acreage: 3.00												Minimum Frontage: 200												Site: AVERAGE												Driveway: PAVED												Road: PAVED											
Land Type				Units				Base Rate				NC				Adj				Site				Road				DWay				Topography				Cond				Ad Valorem				SPI				R				Tax Value				Notes																											
2F RES				3.000 ac				96,000 F				110				100				100				100				100				95 -- MILD				100				100,300				0 N				100,300																																			
FARM LAND				10.000 ac				x 2,000 X				99																				90 -- ROLLING				100				17,800				100 N				4,250																																			
				13,000 ac																																																				118,100								104,550																			


PICTURE		OWNER	TAXABLE DISTRICTS		BUILDING DETAILS		
		FOLEY, ROBERT D FOLEY, SUZANNE M 83 GODFREY LANE FREMONT, NH 03044	District	Percentage	Model: 1.75 STORY FRAME DUPLEX Roof: SALT BOX/ASPHALT Ext: VINYL SIDING Int: DRYWALL Floor: PARQUET Heat: OIL/HOT WATER		
			PERMITS		Bedrooms: 6	Baths: 4.0	Fixtures:
			Date	Permit ID	Permit Type	Notes	Extra Kitchens: 1
			05/04/11 27-11B	ALTERATION	A/C: No	Generators:	
			07/17/07 59-07B	GARAGE	Quality: A1 AVG+10		
			07/17/07 5-07B	GARAGE	HEADERS NEED TO BE LVI HEADERS NEED TO BE LVI		
					Com. Wall:		
					Size Adj: 0.9316	Base Rate: RSA 72.00	
						Bldg. Rate: 1.0645	
						Sq. Foot Cost: \$ 76.65	

BUILDING SUB AREA DETAILS					
ID	Description	Area	Adj.	Effect.	
BMU	BSMNT	1708	0.15	256	
FFP	FST FLR FIN	1708	1.00	1708	
CTH	CATHEDRAL	854	0.10	85	
UFF	UPPER FLR FIN	854	1.00	854	
OPF	OPEN PORCH	360	0.25	90	
ENT	ENTRY WAY	40	0.10	4	
DEK	DECK/ENTRANCE	324	0.10	32	
GLA: 2,562		5,848		3,029	
2015 BASE YEAR BUILDING VALUATION					
Market Cost New:		\$ 232,173			
Year Built:		1984			
Condition For Age:		GOOD			
Physical:		14 %			
Functional:					
Economic:					
Temporary:					
Total Depreciation:		14 %			
Building Value:		\$ 199,700			

OWNER INFORMATION				SALES HISTORY				PICTURE				
BERCHTOLD, BRUCE A				Date	Book	Page	Type	Price Grantor				
BERCHTOLD, ELLEN G				06/29/2015	5630	1622	Q 1	360,000 KOCH, LEOKADIA W				
165 NOTTINGHAM RD				06/17/2009	5022	1832	U 139	KOCH, ROBERT K				
				05/04/1989	2791	0374	Q V	45,000 UNKNOWN				
DEERFIELD, NH 03037												
LISTING HISTORY				NOTES								
01/12/15 ERVM				SANDTONE; CUST STONE WALLS AT HSE; MANICURED LANDSCAPE; 3/09 INT HSF MEAS 9'; INT TQF MEAS 19'; 5/10 INT CUSTOM P&B; HSF & TQF HAS VLTS CEIL W/NO VLT IN MISC AREAS; 1/15 NOH; FOR SALE AP-\$369,900; CORR'D MEAS; EXT WELL MAINT; DNPV PUMP HSE BY RD;6/15 LISTING EXPIRED								
05/18/10 ERCL												
03/10/10 BHRM												
03/24/09 BHAL												
10/07/05 BNHL												
10/07/05 JDHC												
06/06/05 KM/RM												
08/15/00 JDRE												
EXTRA FEATURES VALUATION												
Feature Type				Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes			
PATIO				192	16 x 12	143	7.00	60	1,153 EST; SNOW			
FIREPLACE 1-CUST				1		100	5,000.00	100	5,000 INT CUST ROCKY			
SHED-WOOD				120	10 x 12	193	7.00	100	1,621 RIGHT WOODS			
				7,800								
MUNICIPAL SOFTWARE BY AVITAR												
DEERFIELD ASSESSING OFFICE												
PARCEL TOTAL TAXABLE VALUE												
Year	Building		Features		Land							
2013	\$ 166,600		\$ 7,800		\$ 95,400		Parcel Total: \$ 269,800					
2014	\$ 166,600		\$ 7,800		\$ 95,400		Parcel Total: \$ 269,800					
2015	\$ 178,800		\$ 7,800		\$ 108,300		Parcel Total: \$ 294,900					
LAND VALUATION												
Zone: AR AGR/RES/PLEASANT				Minimum Acreage: 3.00		Minimum Frontage: 200		Site: VERY GOOD Driveway: PAVED Road: PAVED				
Land Type				Units	Base Rate	NC Adj	Site	Road	DWay	Topography	Cond Ad Valorem SPI R Tax Value Notes	
1F RES				3,000 ac	96,000 F	110	110	100	100	90 -- ROLLING	100 104,500 0 N 104,500	
1F RES				2,100 ac	x 2,000 X	100				90 -- ROLLING	100 3,800 0 N 3,800	
				5,100 ac 108,300 108,300								

OWNER INFORMATION				SALES HISTORY				PICTURE	
LANGLOIS, ZACHARY J LANGLOIS, ASHLEY E 109 SOUTH RD DEERFIELD, NH 03037				Date	Book	Page	Type	Price	Grantor
				07/31/2015	5641	2378	Q 1	449,000	DRAPEAU, DAVID
				06/30/2005	4505	1316	Q 1	429,933	LANGDON, ADAM
				05/23/2005	4483	2027	U 1 82		LANGDON,
				02/28/2001	3549	1369	U 1 59	297,000	BEST HOMES, INC
				09/15/1996	3178	2426	Q V	35,000	WHITE, GINA
LISTING HISTORY				NOTES					
01/16/15 ERVM 03/09/10 KCRX 12/06/07 BHPO 04/30/07 KCPR 09/01/06 DSYM 11/19/01 JDUL 02/15/01 THPM 07/12/00 JDRM				YEL; 3/10 INFO FR HO DNVI PER HO=X; 1/15 NOH; PU HSF PER ML.S;6/15 FORSALE AP \$449,900;					
EXTRA FEATURES VALUATION									
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes		
FIREPLACE 1-STAND	1								
POOL-ABOVE GROUND	240	20 x 12	127	3,000.00	100	3,000			
				6.00	60	1,097	ATT DEK		
						4,100			
MUNICIPAL SOFTWARE BY AVITAR									
DEERFIELD ASSESSING OFFICE									
PARCEL TOTAL TAXABLE VALUE									
Year	Building	Features	Land						
2013	\$ 301,800	\$ 4,100	\$ 104,600						
		Parcel Total:	\$ 410,500						
2014	\$ 301,800	\$ 4,100	\$ 104,600						
		Parcel Total:	\$ 410,500						
2015	\$ 305,400	\$ 4,100	\$ 109,100						
		Parcel Total:	\$ 418,600						
LAND VALUATION									
Zone: AR AGR/RES/PLEASANT Minimum Acreage: 3.00 Minimum Frontage: 200 Site: GOOD Driveway: CONCRETE Road: PAVED									
Land Type	Units	Base Rate	NC Adj	Site	Road	DWay	Topography	Cond	Ad Valorem SPI R Tax Value Notes
1F RES	3.000 ac	96,000 F	110	105	100	100	95 -- MILD	100	105,300 0 N 105,300
1F RES	2.002 ac	x 2,000 X	100				95 -- MILD	100	3,800 0 N 3,800
	5.002 ac								109,100 109,100

PICTURE



OWNER

LANGLOIS, ZACHARY J
LANGLOIS, ASHLEY E
109 SOUTH RD
DEERFIELD, NH 03037

TAXABLE DISTRICTS

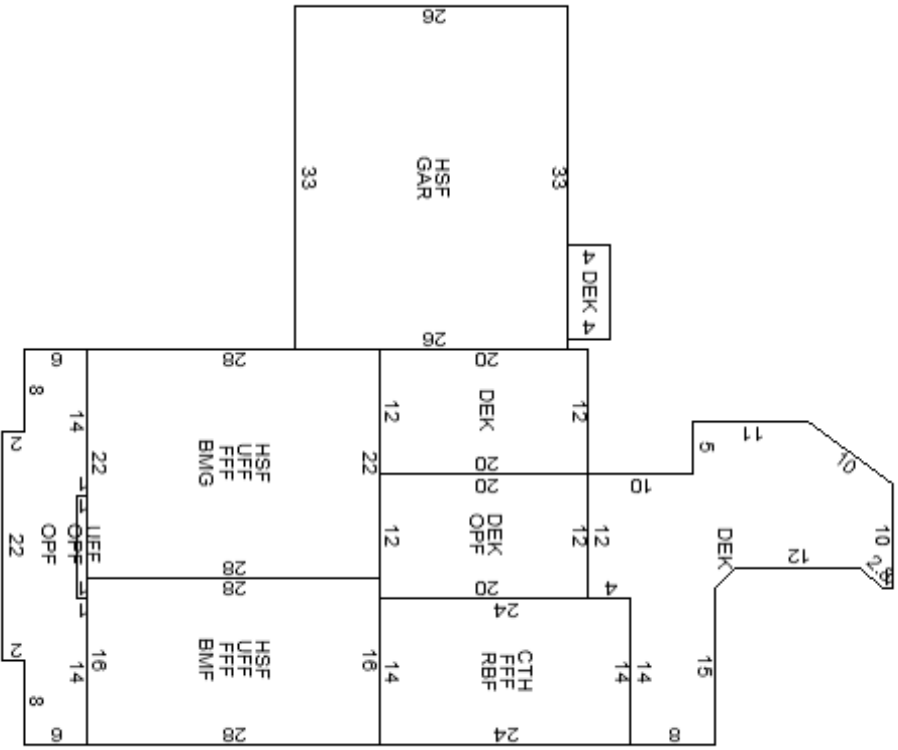
District
Percentage

PERMITS

Date	Permit ID	Permit Type	Notes
06/18/07	43-07B	POOL	SEPARATE ELECTRICAL PI
07/12/06	65-06B	NEW DWELLING	

BUILDING DETAILS

Model: 2.50 STORY FRAME COLONIAL
Roof: GABLE OR HIP/ASPHALT
Ext: VINYL SIDING
Int: DRYWALL
Floor: HARDWOOD/CARPET
Heat: OIL/HOT WATER
Bedrooms: 4 Baths: 2.5 Fixtures:
Extra Kitchens: Fireplaces:
A/C: Yes 100.00 % Generators:
Quality: A2 AVG+20
Com. Wall:
Size Adj: 0.8720 Base Rate: RSA 72.00
Bldg. Rate: 1.0455
Sq. Foot Cost: \$ 75.27




ID	Description	Area	Adj.	Effect.
HSF	1/2 STRY FIN	1922	0.50	961
UFF	UPPER FLR FIN	1074	1.00	1074
FFF	FST FLR FIN	1400	1.00	1400
BMF	BASEMENT	616	0.20	123
BSMT	BSMT FINISHED	448	0.30	134
CTH	CATHEDRAL	336	0.10	34
RBF	RAISED BSMNT	336	0.50	168
DEK	DECK/ENTRANCE	1002	0.10	100
OPF	OPEN PORCH	512	0.25	128
GAR	GARAGE	858	0.45	386
GLA:	3,435	8,504		4,508

2015 BASE YEAR BUILDING VALUATION

Market Cost New: \$ 339,317
Year Built: 2000
Condition For Age: GOOD 10 %
Physical:
Functional:
Economic:
Temporary:
Total Depreciation: 10 %
Building Value: \$ 305,400

OWNER INFORMATION				SALES HISTORY				PICTURE	
HOLDRIDGE, DANIEL				Date	Book	Page	Type	Price Grantor	
107 SOUTH RD				06/24/2015	5629	1327	Q 1	315,000 STRICKLER, SUZANNE S.	
DEERFIELD, NH 03037				04/01/1998	3280	2918	Q V	37,500 BOUCHARD, BRUCE	
LISTING HISTORY				NOTES					
01/16/15 ERVL 03/08/10 KCRM 11/16/06 DSCL 10/18/06 MAIL 08/31/06 DSVM 11/19/01 DJUM 08/11/00 JDRE				GRY; 3/10 NOH; WOB; 1/15 ALL ORIG; WELL MAINT; CORR'D INT DATA/SKETCH; RBF/BMF TO BMU; PU CTH, ADJ STY HT; REMOVED ATU OVER GAR=SCUTTLE ACC;6/15 FORSALE AP \$340,000 SALE PENDING					
EXTRA FEATURES VALUATION									
Feature Type		Units Length x Width		Size Adj	Rate	Cond	Market Value Notes		
FIREPLACE 1-STAND		1		100	3,000.00	100	3,000 3,000		
MUNICIPAL SOFTWARE BY AVTAR									
DEERFIELD ASSESSING OFFICE									
PARCEL TOTAL TAXABLE VALUE									
Year	Building	Features		Land					
2013	\$ 202,100	\$ 3,000		\$ 109,800					
				Parcel Total: \$ 314,900					
2014	\$ 202,100	\$ 3,000		\$ 109,800					
				Parcel Total: \$ 314,900					
2015	\$ 186,400	\$ 3,000		\$ 108,900					
				Parcel Total: \$ 298,300					
LAND VALUATION									
Zone: AR AGR/RES/PLEASANT				Minimum Acreage: 3.00		Minimum Frontage: 200		Site: GOOD Driveway: PAVED Road: PAVED	
Land Type	Units	Base Rate	NC Adj	Site	Road DWay	Topography	Cond	Ad Valorem	SPI R Tax Value Notes
1F RES	3.000 ac	96,000 F	110	105	100	95 -- MILD	100	105,300	0 N 105,300
1F RES	2.005 ac	x 2,000 X	100			90 -- ROLLING	100	3,600	0 N 3,600
				5.005 ac				108,900	108,900

PICTURE



OWNER

HOLDRIDGE, DANIEL

107 SOUTH RD

DEERFIELD, NH 03037

TAXABLE DISTRICTS

District

Percentage

PERMITS

Date

Permit ID

Permit Type

Notes

BUILDING DETAILS

Model: 1.75 STORY FRAME CAPE

Roof: GABLE OR HIP/ASPHALT

Ext: CEMENT CLAPBOARDS

Int: DRYWALL

Floor: HARDWOOD/CARPET

Heat: OIL/HOT WATER

Bedrooms: 3

Baths: 2.5

Fixtures: 9

Extra Kitchens:

A/C: No

Fireplaces:

Generators:

Quality: A2 AVG+20

Com. Wall:


Size Adj: 0.9676

Base Rate: RSA 72.00

Bldg. Rate: 1.1379

Sq. Foot Cost: \$ 81.93


BUILDING SUB AREA DETAILS				
ID	Description	Area	Adj.	Effect.
DEK	DECK/ENTRANCE	452	0.10	45
CTH	CATHEDRAL	684	0.10	68
FFF	FST FLR FIN	1342	1.00	1342
BMU	BSMNT	1054	0.15	158
UFF	UPPER FLR FIN	288	1.00	288
BSMF	BSMNT FINISHED	288	0.30	86
OPF	OPEN PORCH	356	0.25	89
GAR	GARAGE	472	0.45	212
TQF	3/4 STRY FIN	320	0.75	240
GLA: 1,870		5,256		2,528
2015 BASE YEAR BUILDING VALUATION				
Market Cost New:		\$ 207,119		
Year Built:		1998		
Condition For Age:		GOOD		
Physical:		10 %		
Functional:				
Economic:				
Temporary:				
Total Depreciation:		10 %		
Building Value:		\$ 186,400		

		OWNER BOYSON, STEVEN J BOYSON, HOLLY R 101 SOUTH ROAD DEERFIELD, NH 03037		TAXABLE DISTRICTS <table border="1"> <tr> <th>District</th> <th>Percentage</th> </tr> <tr> <td colspan="2"> </td> </tr> </table>		District	Percentage		
District	Percentage								
PERMITS									
Date 06/27/12	Permit ID 45-12B	Permit Type REMODEL	Notes COMPLETE INTERIOR REN						
BUILDING DETAILS Model: 1.75 STORY FRAME CAPE Roof: GABLE OR HIP/ASPHALT Ext: VINYL SIDING Int: DRYWALL Floor: CARPET/PINE/SOFT WD Heat: GAS/HOT WATER Bedrooms: 4 Baths: 2.0 Fixtures: Extra Kitchens: Fireplaces: A/C: No Generators: Quality: A1 AVG+10 Com. Wall: Size Adj: 0.9015 Base Rate: RSA 72.00 Bldg. Rate: 0.9621 Sq. Foot Cost: \$ 69.27									

BUILDING SUB AREA DETAILS			
ID	Description	Area	Adj. Effect.
FFF	FST FLR FIN	1911	1.00 1911
BMU	BSMNT	1661	0.15 249
TQF	3/4 STRY FIN	1421	0.75 1066
ATU	ATTIC	576	0.10 58
GAR	GARAGE	576	0.45 259
DEK	DECK/ENTRANCE	270	0.10 27
SLB	SLB	250	0.00 0
STO	STORAGE AREA	240	0.25 60
GLA: 2,977		6,905	3,630
2015 BASE YEAR BUILDING VALUATION			
Market Cost New:		\$ 251,450	
Year Built:		1860	
Condition For Age:		GOOD 31 %	
Physical:			
Functional:			
Economic:			
Temporary:			
Total Depreciation:		31 %	
Building Value:		\$ 173,500	

OWNER INFORMATION				SALES HISTORY				PICTURE			
BLAKE, BENJAMIN N. 73 HARTFORD BROOK ROAD DEERFIELD, NH 03037				Date	Book	Page	Type	Price Grantor			
				10/29/2014	5571	0048	Q 1	239,933 TUKCOR REAL ESTATE &			
LISTING HISTORY				NOTES							
03/25/15 ERVL PU NEW HSE 03/10/10 KCRL				TAN; PHASE 1-S/D D-34817 6/22/07; LUCT RECORDED 8/31/11 BK 5240 PG0693; 3/15 PU NEW HSE; NO WINDOWS ON LEFT OR RT SIDE; LAM CTOPS; CK16 FOR DEK ON REAR & GAR;							
EXTRA FEATURES VALUATION											
Feature Type		Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes				
FOUNDATION		672	28 x 24	84	10.00	50	2,822 FUTURE GAR/NO SLAB 2,800				
MUNICIPAL SOFTWARE BY AVITAR											
DEERFIELD ASSESSING OFFICE											
PARCEL TOTAL TAXABLE VALUE											
Year	Building	Features	Land								
2013	\$ 0		\$ 68,100 Parcel Total: \$ 68,100								
2014	\$ 0		\$ 68,100 Parcel Total: \$ 68,100								
2015	\$ 144,100	\$ 2,800	\$ 100,900 Parcel Total: \$ 247,800								
LAND VALUATION											
Zone: AR AGR/RES/PLEASANT				Minimum Acreage: 3.00				Minimum Frontage: 200			
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI R Tax Value Notes
1F RES	1,580 ac	93,160	G	120	100	100	95	95 -- MILD	100	100,900	0 N 100,900
	1,580 ac									100,900	100,900

OWNER INFORMATION				SALES HISTORY				PICTURE						
AINSWORTH, RAELYNN AINSWORTH, DAVID C. 110 MIDDLE RD DEERFIELD, NH 03037				Date	Book	Page	Type	Price	Grantor					
				04/03/2015	5606	2387	Q1	266,000	BLASZCZAK, MICHAEL					
				09/16/2004	4362	1856	Q1	304,000	EXCLUSIVE HOME BUILDER					
LISTING HISTORY				NOTES										
01/21/15 ERVM 05/19/10 ERCL 03/10/10 KCRM 01/20/06 KCPL 10/03/05 KMHG 01/27/05 BHRM				YEL; 100% COMPLETE AS OF 4/1/05; BROOK IN REAR OF PROP; PU SHED & POOL; 3/10 NOH; PU DEK ADDTN; 5/10 PELLET STV; PU CTH IN MSTRBD; 1/15 NOH; 4 SALE \$271,900; CORR'D HSE MEAS TO 36X24 FR 38X24;										
EXTRA FEATURES VALUATION														
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes							
FIREPLACE 1-STAND	1			100	3,000.00	100	3,000 GAS							
POOL-ABOVE GROUND	384	24 x 16		102	6.00	80	1,880 W/MTL APRON							
SHED-WOOD	140	14 x 10		174	7.00	80	1,364							
							6,200							
LAND VALUATION														
Zone: AR AGR/RES/PLEASANT				Minimum Acreage: 3.00		Minimum Frontage: 200		Site: AVERAGE Driveway: PAVED Road: DIRT						
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
1F RES	3.000 ac	96,000	F	110	100	95	100	95 -- MILD	100	95,300	0	N	95,300	
1F RES	0.730 ac	x 2,000	X	100				95 -- MILD	75	1,000	0	N	1,000	WET
										96,300				
										3,730 ac				
DEERFIELD ASSESSING OFFICE														
PARCEL TOTAL TAXABLE VALUE														
Year	Building	Features	Land											
2013	\$ 199,000	\$ 6,600	\$ 101,500											
				Parcel Total: \$ 307,100										
2014	\$ 199,000	\$ 6,600	\$ 101,500											
				Parcel Total: \$ 307,100										
2015	\$ 185,500	\$ 6,200	\$ 96,300											
				Parcel Total: \$ 288,000										



OWNER

AINS WORTH, RAE LYNN
AINS WORTH, DAVID C.
110 MIDDLE RD
DEERFIELD, NH 03037

TAXABLE DISTRICTS

District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes
05/04/05	45-05B	POOL	MAINTAIN ALL SETBACKS
03/22/05	19-05B	SHED	MAINTAIN ALL SET BACKS
05/03/04	27-04B	NEW DWELLING	


BUILDING DETAILS

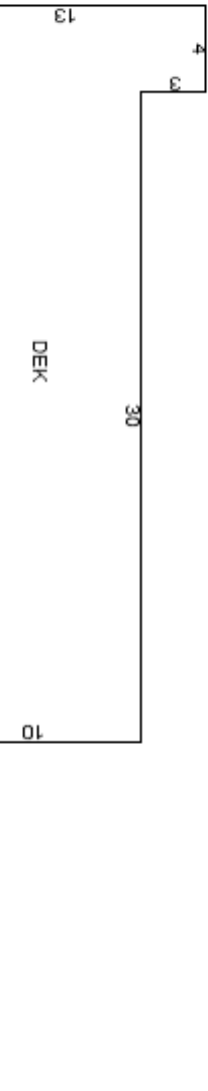
Model: **2.00 STORY FRAME COLONIAL**
Roof: **GABLE OR HIP/ASPHALT**
Ext: **VINYL SIDING**
Int: **DRYWALL**
Floor: **CARPET/LINOLEUM OR SIM**
Heat: **GAS/EA DUCTED**
Bedrooms: **3** Baths: **2.5** Fixtures: **8**
Extra Kitchens: Fireplaces: Generators:
A/C: **Yes** **100.00 %**
Quality: **A2 AVG+20**
Com. Wall:
Size Adj: **0.9749** Base Rate: **RSA 72.00**
Bldg. Rate: **1.1579**
Sq. Foot Cost: **\$ 83.37**

BUILDING SUB AREA DETAILS			
ID	Description	Area	Adj. Effect.
CTH	CATHEDRAL	543	0.10
CTH	CATHEDRAL	54	54
FFF	FST FLR FIN	1216	1.00
FFF	FST FLR FIN	1216	1216
BMG	BASEMENT	562	0.20
BMG	BASEMENT	112	112
UFF	UPPER FLR FIN	874	1.00
UFF	UPPER FLR FIN	874	874
BMF	BSMNT FINISHED	382	0.30
BMF	BSMNT FINISHED	115	115
DEK	DECK/ENTRANCE	344	0.10
DEK	DECK/ENTRANCE	34	34
BMU	BSMNT	252	0.15
BMU	BSMNT	38	38
ENT	ENTRY WAY	24	0.10
ENT	ENTRY WAY	2	2
GLA:	2,090	4,197	2,445

2015 BASE YEAR BUILDING VALUATION			
Market Cost New:		\$ 203,840	
Year Built:		2004	
Condition For Age:	GOOD	9 %	
Physical:			
Functional:			
Economic:			
Temporary:			
Total Depreciation:		9 %	
Building Value:		\$ 185,500	

OWNER INFORMATION		SALES HISTORY					PICTURE	
PAQUETTE, STEPHEN G PAQUETTE, SALLY A 136 SOUTH ROAD DEERFIELD, NH 03037		Date	Book	Page	Type	Price	Grantor	
		06/22/2015	5628	0593	Q1	243,000	ANDERSON, SCOTT	
		03/07/2011	5199	0653	Q1	224,933	STANLEY, ROBERT & AMY	
		10/31/2000	3515	2540	Q1	115,000	STUDER, DAVID A & GINA	
		04/13/1998	3283	1022	Q1	81,000	SIMPSON, THOMAS & BETTY	
LISTING HISTORY		NOTES						
11/08/11 KCVM 03/05/10 JBRM 03/15/04 CMPM 06/25/02 LTRL 11/15/01 JDUM 06/07/00 BHRE 06/28/90 JY		GRY; 3/10 HO SAID NOT GOOD TIME DNV1; PU 2 DEKS/GAS FPL/LARGER AGP; DNP U ENT=NV, HO STATES BDRM IN BMF=DNP U; 11/11 NOH;6/15 FORSALE AP \$250,000;						
EXTRA FEATURES VALUATION								
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes	
GARAGE-1 STY/ATTIC	728	26 x 28	82	24.00	80	11,462	POOR ACCESS	
POOL-ABOVE GROUND	616	28 x 22	86	6.00	100	3,179	ROUND	
FIREPLACE 1-STAND	1		100	3,000.00	100	3,000	GAS	
DECK	224	16 x 14	131	7.00	100	2,054	ATT AGP EST=SHAPE	
						19,700		
PARCEL TOTAL TAXABLE VALUE								
Year	Building	Features	Land					
2013	\$ 95,700	\$ 19,700	\$ 87,200					
				Parcel Total: \$ 202,600				
2014	\$ 95,700	\$ 19,700	\$ 87,200					
				Parcel Total: \$ 202,600				
2015	\$ 111,800	\$ 19,700	\$ 88,100					
				Parcel Total: \$ 219,600				
LAND VALUATION								
Zone: AR AGR/RES/PLEASANT Minimum Acreage: 3.00 Minimum Frontage: 200 Site: GOOD Driveway: DIRT Road: PAVED								
Land Type	Units	Base Rate	NC Adj	Site	Road DWay	Topography	Cond	Ad Valorem SPI R Tax Value Notes
1F RES	0.780 ac	84,520	F	110	105	100	95	-- MILD 100 88,100 0 N 88,100 YOUNG VINEYARD
		0.780 ac	88,100					

PICTURE		OWNER		TAXABLE DISTRICTS		BUILDING DETAILS	
		PAQUETTE, STEPHEN G PAQUETTE, SALLY A 136 SOUTH ROAD DEERFIELD, NH 03037		District Percentage		Model: 1.00 STORY FRAME RANCH Roof: GABLE OR HIP/ASPHALT Ext: WOOD SHINGLE Int: DRYWALL Floor: CARPET/PERGOL/AMINATE Heat: GAS/HOT WATER Bedrooms: 3 Baths: 2.0 Fixtures: 6 Extra Kitchens: A/C: No Fireplaces: Quality: A1 AVG+10 Generators: Com. Wall: Size Adj: 1.1457 Base Rate: RSA 72.00 Bldg. Rate: 1.2836 Sq. Foot Cost: \$ 92.42	
				Date Permit ID Permit Type Notes		PERMITS	
				07/29/03 90-03 POOL 07/29/03 89-03 NEW DWELLING MAINTAIN SET BACKS. ELI MAINTAIN ALL SET BACKS			




BUILDING SUB AREA DETAILS				
ID	Description	Area	Adj.	Effect.
FFF	FST FLR FIN	1172	1.00	1172
SLB	SLB	308	0.00	0
BMU	BSMNT	528	0.15	79
BMF	BSMNT FINISHED	336	0.30	101
DEK	DECK/ENTRANCE	352	0.10	35
ENT	ENTRY WAY	32	0.10	3
GLA: 1,172		2,728		1,390

2015 BASE YEAR BUILDING VALUATION

Market Cost New:	\$ 128,464
Year Built:	1972
Condition For Age:	VERY GOOD
Physical:	13 %
Functional:	
Economic:	
Temporary:	
Total Depreciation:	13 %
Building Value:	\$ 111,800

OWNER INFORMATION			SALES HISTORY					PICTURE	
RAICHE, COLLEEN E 177 SOUTH ROAD DEERFIELD, NH 03037			Date	Book	Page	Type	Price	Grantor	
			08/24/2015	5647	2110	Q 1	353,700	BRADLEY, DARRELL F	
			06/27/2006	4673	1346	Q V	125,933	TIN POT REALTY LLC	
LISTING HISTORY			NOTES						
03/14/14 JBVM 03/05/10 JBRM 07/22/08 BHTL 12/04/07 BHPO 04/27/07 KCPM			BRN: D-33602; HSE BUILT BY HO; 3/10 NOH; BRK VENEER=GRANITE FACADE UNDER OPF; DW=BRICK PAVERS; DNP U STAIRS FR HSE TO PAT; PU PAT; TOF=FULL DORM ON REAR OF HSE; UNDERGRND UTIL; G-NBHD=PO HIGH MEADOW COMMON; 3/14 NOH; PU GAR, EPF, ENT, LT; PAT SIZE EST DUE TO SNOW/ICE; DNP U HOT TUB, APPRS EPF HAS WDSIV; EST INT INFO PER MLS;6/15 FORSALE AP \$359,900;						
EXTRA FEATURES VALUATION									
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes		
FIREPLACE 1-STAND	1			100	3,000.00	100	3,000		
PATIO	400	20 x 20		100	7.00	80	2,240 EST SHAPE		
LEAN-TO	171	19 x 9		154	4.00	50	527		
						5,800			
MUNICIPAL SOFTWARE BY AVITAR									
DEERFIELD ASSESSING OFFICE									
PARCEL TOTAL TAXABLE VALUE									
Year	Building	Features	Land						
2013	\$ 228,300	\$ 5,800	\$ 114,200						
	Parcel Total: \$ 348,300								
2014	\$ 247,200	\$ 5,800	\$ 114,200						
	Parcel Total: \$ 367,200								
2015	\$ 236,900	\$ 5,800	\$ 110,600						
	Parcel Total: \$ 353,300								
LAND VALUATION									
Zone: AR AGR/RES/PLEASANT			Minimum Acreage: 3.00	Minimum Frontage: 200		Site: GOOD Driveway: PAVED Road: PAVED			
Land Type	Units	Base Rate	NC Adj	Site	Road DWay	Topography	Cond	Ad Valorem SPI R Tax Value Notes	
1F RES	1,210 ac	92,420 G	120	105	100	95 -- MILD	100	110,600 0 N 110,600 BRICK DW	
	1,210 ac							110,600	



OWNER

RAICHE, COLLEEN E

177 SOUTH ROAD
DEERFIELD, NH 03037

TAXABLE DISTRICTS

District	Percentage
DEERFIELD	100.00 %

PERMITS

Date	Permit ID	Permit Type	Notes
09/09/13	58-13B	ADDITION	
04/15/13	10-13B	ALTERATION	
05/30/07	29-07B	SHED	
07/10/06	64-06B	NEW DWELLING	12 X 12 STORAGE SHED ACTUAL LOT IS 420/48-2

BUILDING DETAILS

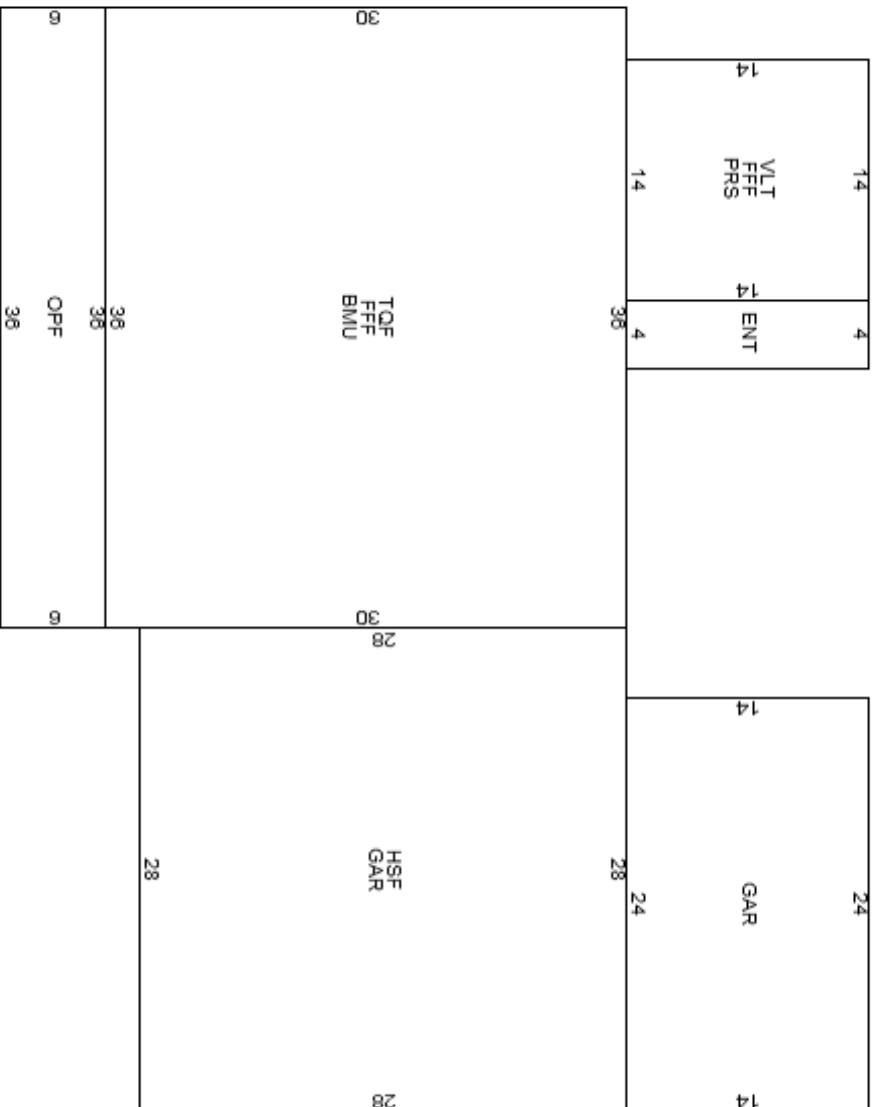
Model: 1.75 STORY FRAME CAPE
Roof: GABLE OR HIP/ASPHALT
Ext: CEMENT CLAPBOARDS
Int: DRYWALL
Floor: HARDWOOD
Heat: OIL/HOT WATER
Bedrooms: 3 Baths: 2.5 Fixtures:
Extra Kitchens: Fireplaces:
A/C: Yes 100.00 % Generators:
Quality: A2 AVG+20
Com. Wall:
Size Adj: 0.9217 Base Rate: RSA 72.00
Bldg. Rate: 1.1164
Sq. Foot Cost: \$ 80.38

BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
OPF	OPEN PORCH	216	0.25	54
TQF	3/4 STRY FIN	1080	0.75	810
FFF	FST FLR FIN	1276	1.00	1276
BSMT	BSMNT	1080	0.15	162
HSF	1/2 STRY FIN	784	0.50	392
GAR	GARAGE	1120	0.45	504
VLJ	VAULTED	196	0.05	10
PRS	PIER	196	-0.05	-10
ENT	ENTRY WAY	56	0.10	6
GLA: 2,478		6,004		3,204


2015 BASE YEAR BUILDING VALUATION

Market Cost New:	\$ 257,538
Year Built:	2006
Condition For Age:	GOOD
Physical:	8 %
Functional:	
Economic:	
Temporary:	
Total Depreciation:	8 %
Building Value:	\$ 236,900



OWNER INFORMATION				SALES HISTORY				PICTURE	
BEAUREGARD, RICHARD				Date	Book	Page	Type	Price	Grantor
59 HIGH MEADOW DRIVE				11/26/2014	5578	1129	Q I	325,000	JACOBUS, JAMIE S.
				04/24/2009	5003	0815	Q I	331,000	GOLD LEAF HOMES, INC.
				07/25/2008	4938	0221	Q V	95,000	TIN POT REALTY
DEERFIELD, NH 03037									
LISTING HISTORY				NOTES					
01/28/15 ERVM 02/01/10 BHRM 04/02/09 BHPM				BEIGE; 2/10 WOB; 1/15 NOH; PU DEK, STANDBY GEN;					
EXTRA FEATURES VALUATION									
Feature Type		Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes		
FIREPLACE 1-STAND		1		100	3,000.00	100	3,000 3,000		
MUNICIPAL SOFTWARE BY AVTAR									
DEERFIELD ASSESSING OFFICE									
PARCEL TOTAL TAXABLE VALUE									
Year	Building	Features	Land						
2013	\$ 212,000	\$ 3,000	\$ 110,000 Parcel Total: \$ 325,000						
2014	\$ 212,000	\$ 3,000	\$ 110,000 Parcel Total: \$ 325,000						
2015	\$ 223,400	\$ 3,000	\$ 106,200 Parcel Total: \$ 332,600						
LAND VALUATION									
Zone: AR AGR/RES/PLEASANT Minimum Acreage: 3.00 Minimum Frontage: 200 Site: AVERAGE Driveway: PAVED Road: PAVED									
Land Type	Units	Base Rate	NC Adj	Site	Road	DWay	Topography	Cond	Ad Valorem SPI R Tax Value Notes
IF RES	1.564 ac	93,128 G	120	100	100	100	95 -- MILD	100	106,200 0 N 106,200
	1.564 ac								106,200


OWNER INFORMATION		SALES HISTORY				PICTURE								
BRUSH, DAVIS W SWOPE-BRUSH, LAUREL F 31 BIRCH RD DEERFIELD, NH 03037		Date	Book	Page	Type	Price	Grantor							
		08/10/2015	5644	0151	Q 1	352,000	LEMAY, PETER J.							
		11/03/2010	5160	1940	Q 1	314,600	LANIGAN, KEITH P							
		05/11/2006	4654	0452	U V 38		CAREY, LINDA							
LISTING HISTORY		NOTES												
11/07/11 KCVN 03/11/10 JBR L 01/08/08 BH TL 04/30/07 KC PL 02/13/07 AL NL		RED; P&B CONST; BTH=1-2, 1-3, 1-4; 3/10 WOB; HSE IS OPEN CONCEPT-MODERN DESIGN; WDSTV-NO FPL; AP \$345,000; 11/11 INFO FR HO (MRS) DNYI; WOULD LIKE MR THERE;												
EXTRA FEATURES VALUATION		MUNICIPAL SOFTWARE BY AVITAR.												
Feature Type	Units	Length	x Width	Size Adj	Rate	Cond	Market Value	Notes						
								DEERFIELD ASSESSING OFFICE						
PARCEL TOTAL TAXABLE VALUE														
Year	Building	Features		Land										
2013	\$ 242,300	\$ 0		\$ 91,200				Parcel Total: \$ 333,500						
2014	\$ 242,300	\$ 0		\$ 91,200				Parcel Total: \$ 333,500						
2015	\$ 233,400	\$ 0		\$ 91,000				Parcel Total: \$ 324,400						
LAND VALUATION														
Zone: AR AGR/RES/PLEASANT Minimum Acreage: 3.00 Minimum Frontage: 200 Site: AVERAGE Driveway: DIRT Road: PAVED														
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
IF RES	3,000 ac	96,000	F	110	100	100	95	90 -- ROLLING	100	90,300	0	N	90,300	
IF RES	0.367 ac	x 2,000	X	100				95 -- MILD	100	700	0	N	700	
3,367 ac														91,000

PICTURE		OWNER		TAXABLE DISTRICTS		BUILDING DETAILS	
		BRUSH, DAVIS W SWOPE-BRUSH, LAUREL F 31 BIRCH RD DEERFIELD, NH 03037		District		Model: 2.00 STORY FRAME COLONIAL Roof: GABLE OR HIP/PREFAB METALS Ext: CEMENT CLAPBOARDS Int: DRYWALL Floor: HARDWOOD/CARPET Heat: OIL/HOT WATER Bedrooms: 4 Baths: 2.5 Fixtures: 9 Extra Kitchens: Fireplaces: A/C: No Generators:	
				PERMITS		Quality: A2 AVG+20 Com. Wall:	
				Date	Permit ID	Permit Type	Notes
				Date			
				Permit ID			
				Permit Type			
				Notes			

BUILDING SUB AREA DETAILS			
ID	Description	Area	Adj. Effect.
VL T	VAULTED	180	0.05
FF F	FST FLR FIN	1524	1.00
BM U	BSMNT	1524	0.15
UFF	UPPER FLR FIN	1344	1.00
ENT	ENTRY WAY	18	0.10
GLA: 2,868		4,590	3,108
2015 BASE YEAR BUILDING VALUATION			
Market Cost New:		\$ 253,706	
Year Built:		2006	
Condition For Age:		GOOD	
Physical:		8 %	
Functional:			
Economic:			
Temporary:			
Total Depreciation:		8 %	
Building Value:		\$ 233,400	

OWNER INFORMATION		SALES HISTORY					PICTURE	
BALAM, RYAN MATTHEW		Date	Book	Page	Type	Price Grantor		
25 OLD CANDIA RD		07/01/2015	5632	1770	Q1	254,300 GILLICK, TRACY		
		08/23/2001	3632	31	U199	STENBECK, FREDERICK		
		10/01/1996	3179	846	U199	STENBECK, FREDERICK & T		
		08/29/1994	3070	800	U199	MCNAIR, CARL G		
DEERFIELD, NH 03037								
LISTING HISTORY		NOTES						
02/24/12	JBVM	TAN; 2/10 NOH; EST CTH/FFF/SLB DUE TO HEAT; HEAT IN TQF OVER						
01/30/12	INSP	GAR=GAS; CORRD SIZE OF CTH/FFF/SLB; DEK HAS TWO 1FT BENCHES						
02/23/10	JBVM	BUILT IN ON ONE 10 FT SIDE & ONE ON 16FT SIDE; 2/12 NOH; 6/15 FORSALE						
06/18/02	JDCL	AP\$249,900;						
11/26/01	JDUM							
06/27/00	JDRM							
10/01/96	LS00							
EXTRA FEATURES VALUATION							MUNICIPAL SOFTWARE BY AVITAR	
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes	
							DEERFIELD ASSESSING OFFICE	
							PARCEL TOTAL TAXABLE VALUE	
Year	Building	Features	Land					
2013	\$ 175,600	\$ 0	\$ 101,400					
		Parcel Total:		\$ 277,000				
2014	\$ 175,600	\$ 0	\$ 101,400					
		Parcel Total:		\$ 277,000				
2015	\$ 165,400	\$ 0	\$ 91,700					
		Parcel Total:		\$ 257,100				
LAND VALUATION								
Zone: AR AGR/RES/PLEASANT Minimum Acreage: 3.00 Minimum Frontage: 200 Site: AVERAGE Driveway: PAVED Road: PAVED								
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	
IF RES	3.000 ac	96,000	E	100	100	100	100	
IF RES	0.280 ac	x 2,000	X	100				
3.280 ac						91,700		

PICTURE



OWNER

BALLAM, RYAN MATTHEW

TAXABLE DISTRICTS

District

Percentage

25 OLD CANDIA RD

DEERFIELD, NH 03037

PERMITS

Date

Permit ID

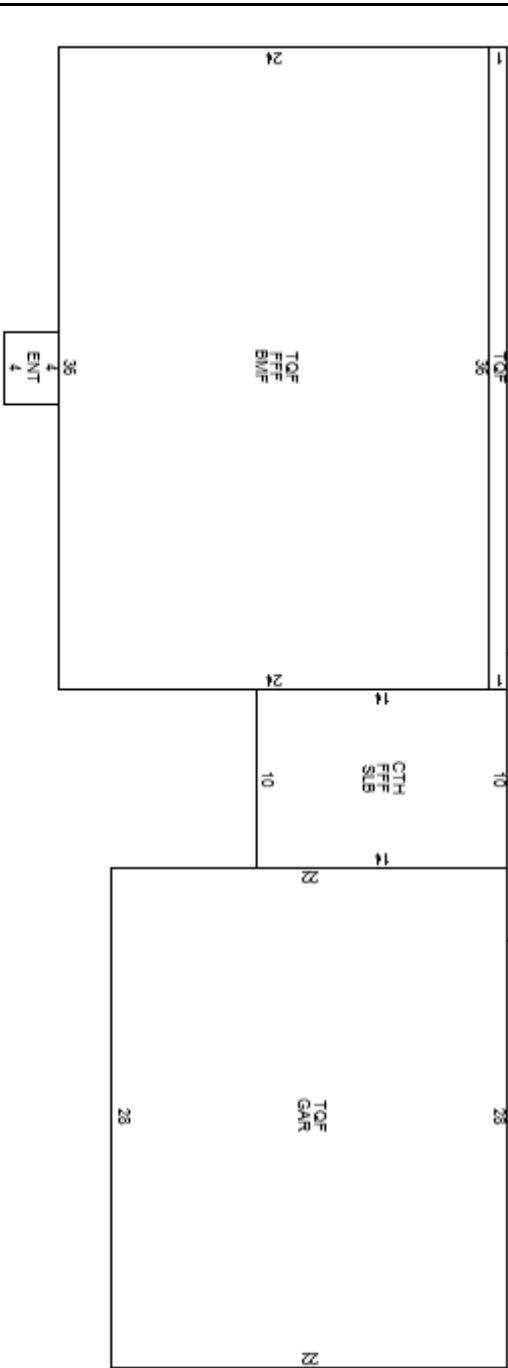
Permit Type

Notes

BUILDING DETAILS

Model: 1.75 STORY FRAME CAPE
Roof: GABLE OR HIP/ASPHALT
Ext: CLAP BOARD
Int: DRYWALL
Floor: CARPET/HARDWOOD
Heat: OIL/HOT WATER
Bedrooms: 3 Baths: 1.5
Extra Kitchens: Fireplaces:
A/C: No Generators:
Quality: A1 AVG+10
Com. Wall:
Size Adj: 0.9531 Base Rate: RSA 72.00
Bldg. Rate: 0.9863
Sq. Foot Cost: \$ 71.02

BUILDING SUB AREA DETAILS				
ID	Description	Area	Adj.	Effect.
TQF	3/4 STRY FIN	1516	0.75	1137
FFF	FST FLR FIN	1004	1.00	1004
BMF	BSMNT FINISHED	864	0.30	259
DEK	DECK/ENTRANCE	160	0.10	16
CTH	CATHEDRAL	140	0.10	14
SLB	SLB	140	0.00	0
GAR	GARAGE	616	0.45	277
ENT	ENTRY WAY	12	0.10	1
GLA: 2,141		4,452		2,708



2015 BASE YEAR BUILDING VALUATION	
Market Cost New:	\$ 192,322
Year Built:	1986
Condition For Age:	GOOD
Physical:	14 %
Functional:	
Economic:	
Temporary:	
Total Depreciation:	14 %
Building Value:	\$ 165,400

OWNER INFORMATION			SALES HISTORY			DEERFIELD PICTURE	
JESSICK, STEPHANIE A			Date	Book	Page	Type	Price Grantor
JESSICK, DALE E			09/01/2015	5650	2063	Q1	360,000 BYRNE, ROBIN LANE
57 SOUTH ROAD			11/30/2010	5169	1949	U139	BYRNE, JAMES W
DEERFIELD, NH 03037			08/23/2002	3823	1178	Q1	382,000 BROCHU, LISA & PATRICK
			04/01/1998	3280	1959	Q1	270,000 BROCHU, LISA & PATRICK
			05/12/1995	3099	2812	Q1	150,000 LAMOUREAU, RAYMOND
LISTING HISTORY			NOTES				
02/27/12	JBVM		WHT: 1/2 BTH=COLD WTR ONLY; 3/10 NOH; LAST 4X12 OF OPF=COVERED				
01/30/12	INSP	MARKED FOR INSPECTION	ACC TO BMU; DNPV TREE HSE; VU OBST BY HSE BEHIND; FD=16X39				
08/18/10	CRHL		ADDTN=OLD WINDOWS/NO HEAT OR INSUL; 2/12 NOH; SOME PINE BRD				
03/25/10	GRAL		SIDING;				
03/02/10	JBVM						
10/13/05	LMHC						
12/06/01	JDUL						
10/24/00	THHL						



MUNICIPAL SOFTWARE BY AVITAR

DEERFIELD ASSESSING OFFICE									
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes		
SHED-WOOD	468	18 x 26	94	7.00	75	2,310			
FIREPLACE 4-STAND	1		100	8,000.00	50	4,000	NOT STEEL LINED		
FIREPLACE 2-STAND	1		100	5,000.00	50	2,500			
LEAN-TO	115	23 x 5	199	4.00	40	366	ATT GAR		
PATIO	460	23 x 20	95	7.00	30	918	BRICK		
SHED-WOOD	32	4 x 8	400	7.00	40	358	NO SIDING		
						10,500			
PARCEL TOTAL TAXABLE VALUE									
Year	Building	Features	Land						
2013	\$ 220,600	\$ 10,500	\$ 109,300						
				Parcel Total: \$ 340,400					
2014	\$ 220,600	\$ 10,500	\$ 109,300						
				Parcel Total: \$ 340,400					
2015	\$ 194,000	\$ 10,500	\$ 112,400						
				Parcel Total: \$ 316,900					

LAND VALUATION

Zone: AR AGR/RES/PLEASANT Minimum Acreage: 3.00 Minimum Frontage: 200 Site: AVERAGE Driveway: PAVED Road: PAVED

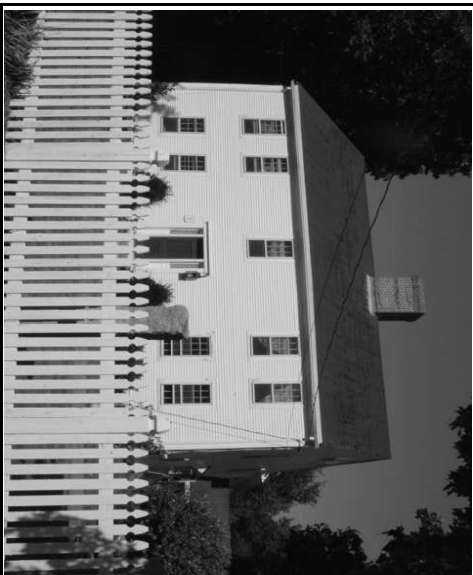
Land Type Units Base Rate NC Adj Site Road DWay Topography Cond Ad Valorem SPI R Tax Value Notes

1F RES 1.080 ac 92,160 F 110 100 100 100 100 100 100 101,400 0 N 101,400

MOUNTAINS, TUNNEL, TOP 75, DISTANT 80 11,000 11,000 OBST VU

1.080 ac 112,400 112,400

PICTURE



OWNER

JESSICK, STEPHANIE A
JESSICK, DALE E
57 SOUTH ROAD
DEERFIELD, NH 03037

TAXABLE DISTRICTS

District	Percentage
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BUILDING DETAILS

Model: 2.00 STORY FRAME COLONIAL
Roof: GABLE OR HIP/ASPHALT
Ext: CLAP BOARD/PREFAB WD PNL
Int: DRYWALL
Floor: PINE/SOFT WD
Heat: OIL/HOT WATER
Bedrooms: 5 Baths: 3.5 Fixtures:
Extra Kitchens: Fireplaces:
A/C: No Generators:
Quality: A2 AVG+20
Com. Wall:
Size Adj: 0.8662 Base Rate: RSA 72.00
Bldg. Rate: 0.9983
Sq. Foot Cost: \$ 71.88

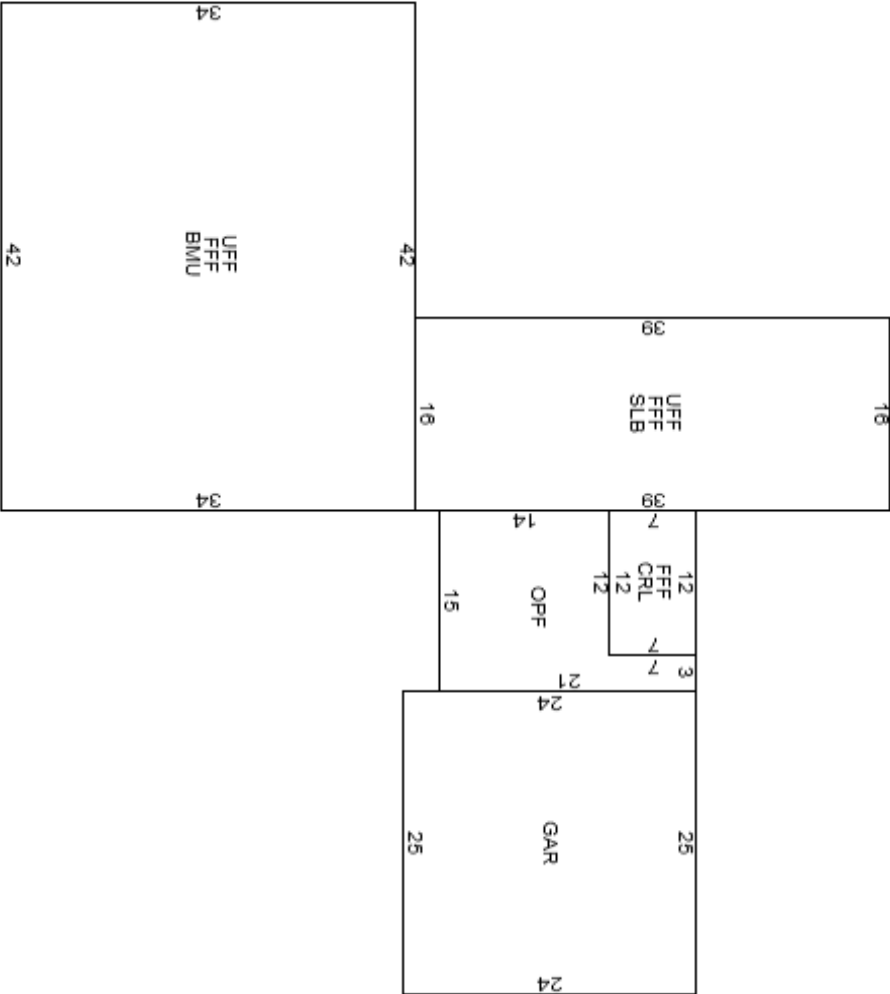
Date	Permit ID	Permit Type	Notes
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BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
UFF	UPPER FLR FIN	2052	1.00	2052
FF	FST FLR FIN	2136	1.00	2136
BMU	BSMNT	1428	0.15	214
SLB	SLB	624	0.00	0
CRL	CRAWL SPACE	84	0.05	4
OPF	OPEN PORCH	231	0.25	58
GAR	GARAGE	600	0.45	270
GLA:	4,188	7,155		4,734

2015 BASE YEAR BUILDING VALUATION


Market Cost New:	\$ 340,280
Year Built:	1786
Condition For Age:	GOOD
Physical:	38 %
Functional:	CNOTES
Economic:	5 %
Temporary:	
Total Depreciation:	43 %
Building Value:	\$ 194,000



OWNER INFORMATION				SALES HISTORY				PICTURE	
EALY, PAUL S EALY, HEIDL L 222D RAYMOND RD DEERFIELD, NH 03037				Date	Book	Page	Type	Price	Grantor
				03/02/2015 5598 0717 Q1				329,000	MACKENZIE, KELLE
				04/23/2007 4790 0207 U146					MACKENZIE, JAMES & KEL
				07/30/1993 2997 2911 Q1				105,000	MACKENZIE, JAMES
				10/07/1992 2949 396 U V 99				42,000	CHAPMAN, NIGAL D III
LISTING HISTORY				NOTES					
04/27/15 DMVM SALE VERIF. 03/07/12 JBVM 01/30/12 INSP MARKED FOR INSPECTION 02/18/10 JBRM 06/04/02 JDUL 02/16/01 BHPA 08/02/00 JDRL 07/06/92 LS00				BRN;BLK;2/10 NOH; PU DEKS, LT & SHED; DNP U KIDS PLYSHE;4/15 NOH; FRONT OF HSE HAS BEEN PAINTED;MAIN HSE HAS NEWER ROOF; CORR'D XFOBS;3BEDROOMS PER MLS, P&B, PINE FLRS, CUSTOM STONework					
EXTRA FEATURES VALUATION									
Feature Type		Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes		
SHED-WOOD		120	10 x 12	193	7.00	50	811		
LEAN-TO		72	9 x 8	282	4.00	50	406	ATT TO 10X8	
SHED-EQUIPMENT		80	10 x 8	260	6.00	40	499		
SHED-WOOD		45	5 x 9	400	7.00	50	630	ATT 10X9	
		2,300							
PARCEL TOTAL TAXABLE VALUE									
Year	Building	Features		Land					
2013	\$ 200,500	\$ 2,200		\$ 91,500		Parcel Total: \$ 294,200			
2014	\$ 200,500	\$ 2,200		\$ 91,500		Parcel Total: \$ 294,200			
2015	\$ 219,600	\$ 2,300		\$ 90,500		Parcel Total: \$ 312,400			
LAND VALUATION									
Zone: AR AGR/RES/PLEASANT				Minimum Acreage: 3.00		Minimum Frontage: 200		Site: AVERAGE Driveway: DIRT Road: PAVED	
Land Type	Units	Base Rate	NC Adj	Site	Road DWay	Topography	Cond	Ad Valorem	SPI R Tax Value Notes
1F RES	3.000 ac	96,000	E	100	100	95	95 -- MILD	100	86,600
1F RES	2.050 ac	x 2,000	X	100		95 -- MILD	100	3,900	3,900
5.050 ac								90,500	90,500

OWNER INFORMATION				SALES HISTORY				PICTURE	
MCCARRON, MATTHEW L GOBRON, CIERA M 229 RAYMOND ROAD DEERFIELD, NH 03037				Date	Book	Page	Type	Price	Grantor
				06/26/2015	5630	1171	Q1	223,000	ALIBERTI, ROGER
				09/27/1996	3178	2675	Q1	21,000	ALIBERTI, ROGER & NANY
LISTING HISTORY				NOTES					
08/31/12 JBCL 03/08/12 JBVN 01/30/12 INSP 02/16/10 JBRL 03/14/03 TMPPR 06/05/02 JDUM 04/22/02 JDPL 02/13/02 BHNM				NAT; 2/10 CORRD BDRM COUNT & DEK SIZE; PU CTH & PAT; DNPU PLASTIC SHED; DOG HSES; COOP-NV; HDTILE IN KIT & PERGO IN DINING RM; WDS TV NO FPL; 3/12 INFO OUTSIDE DNVI HO BUSY; 8/12 NO UPDATES; BMU SEASONAL DAMP;					
EXTRA FEATURES VALUATION									
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes			
PATIO	144	12 x 12	171	7.00	50	862 900			
MUNICIPAL SOFTWARE BY AVTAR									
DEERFIELD ASSESSING OFFICE									
PARCEL TOTAL TAXABLE VALUE									
Year	Building	Features	Land						
2013	\$ 116,100	\$ 900	\$ 81,200 Parcel Total: \$ 198,200						
2014	\$ 116,100	\$ 900	\$ 81,200 Parcel Total: \$ 198,200						
2015	\$ 111,400	\$ 900	\$ 83,000 Parcel Total: \$ 195,300						
LAND VALUATION									
Zone: AR AGR/RES/PLEASANT Minimum Acreage: 3.00 Minimum Frontage: 200 Site: AVERAGE Driveway: GRAVEL Road: PAVED									
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond Ad Valorem SPI R Tax Value Notes
IF RES	1,000 ac	92,000	E	100	100	100	95	95 -- MILD	100 83,000 0 N 83,000
		1,000 ac	83,000						

PICTURE



OWNER

MCCARRON, MATTHEW L
GOBRON, CIERA M
229 RAYMOND ROAD
DEERFIELD, NH 03037

TAXABLE DISTRICTS

District

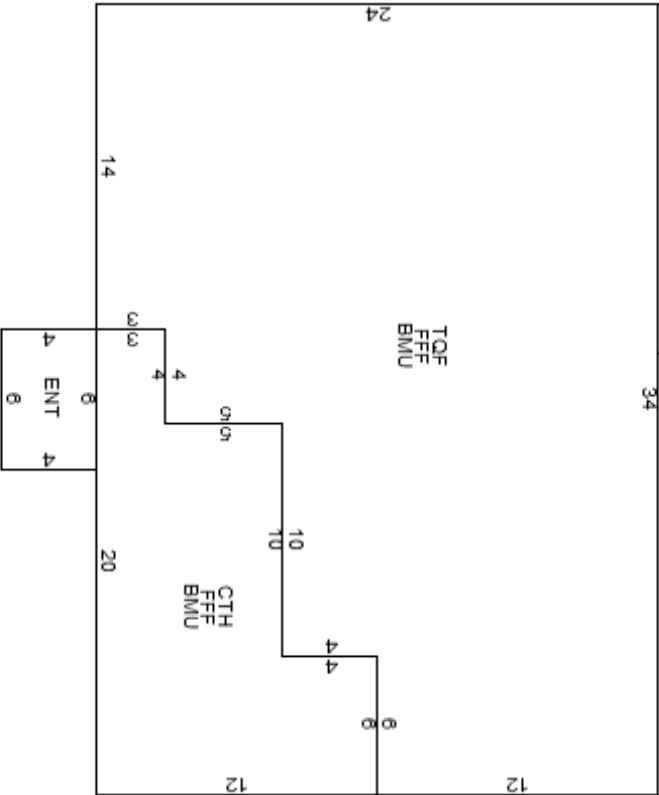
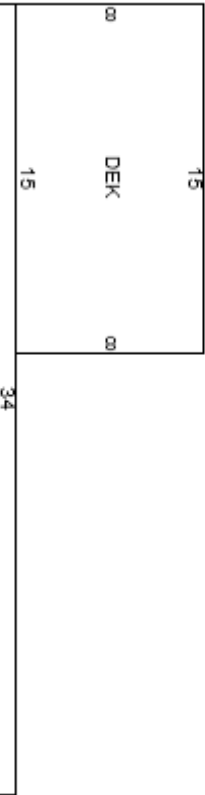
Percentage

PERMITS

Date	Permit ID	Permit Type	Notes
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BUILDING DETAILS

Model: 1.75 STORY FRAME LOG
Roof: GABLE OR HIP/ASPHALT
Ext: LOGS
Int: DRYWALL/WOOD
Floor: HARDWOOD/CARPET
Heat: OIL/HOT WATER
Bedrooms: 1 Baths: 1.5 Fixtures: 5
Extra Kitchens: Fireplaces:
A/C: No Generators:
Quality: A1 AVG+10
Com. Wall:
Size Adj: 1.1275 Base Rate: RSA 72.00
Bldg. Rate: 1.1668
Sq. Foot Cost: \$ 84.01




ID	Description	Area	Adj.	Effect.
DEK	DECK/ENTRANCE	120	0.10	12
TQF	3/4 STRY FIN	652	0.75	489
FFF	FST FLR FIN	816	1.00	816
BMU	BSMNT	816	0.15	122
ENT	ENTRY WAY	24	0.10	2
CTH	CATHEDRAL	164	0.10	16
GLA:	1,305	2,592		1,457

2015 BASE YEAR BUILDING VALUATION			
Market Cost New:		\$ 122,403	
Year Built:		2002	
Condition For Age:	GOOD	9 %	
Physical:			
Functional:			
Economic:			
Temporary:			
Total Depreciation:		9 %	
Building Value:		\$ 111,400	

OWNER INFORMATION				SALES HISTORY				PICTURE	
DIMAGGIO, JAMES J				Date	Book	Page	Type	Price Grantor	
219 RAYMOND RD				07/27/2015	5639	2277	Q 1	331,900 LACROSS, PAUL A	
DEERFIELD, NH 03037				12/07/1993	3025	2166	U 146	LACROSS, PAUL A	
LISTING HISTORY				NOTES					
03/08/12 JBVL MARKED FOR INSPECTION				WHT: APPRS TO BE IN GD COND; 2/10 NOH: PU NEW SIDING CORR'D SIZE OF BARN, REMOVED SHED; 5/10 CHANGED FPL & STO TO GAR; 3/12 PU NEW BATH, HSE WELL MAINT, BARN NEW SIDING=COND;					
01/30/12 INSP									
05/17/10 DMCL									
02/17/10 JBRM									
11/04/02 LTLR									
06/05/02 JDUM									
02/16/01 BHPA									
08/02/00 JDRM									
EXTRA FEATURES VALUATION									
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes			
BARN-1STRY/LOFT/BSMT	425	17 x 25	98	21.00	80	6,997			
FIREPLACE 1-STAND	1		100	3,000.00	100	3,000 WOODSTOVE INSERT			
SHED-WOOD	48	6 x 8	393	7.00	50	660 HAS OPF			
						10,700			
MUNICIPAL SOFTWARE BY AVITAR									
DEERFIELD ASSESSING OFFICE									
PARCEL TOTAL TAXABLE VALUE									
Year	Building	Features	Land						
2013	\$ 208,100	\$ 8,000	\$ 149,000						
			Parcel Total: \$ 365,100						
2014	\$ 208,100	\$ 8,000	\$ 149,000						
			Parcel Total: \$ 365,100						
2015	\$ 190,600	\$ 10,700	\$ 142,400						
			Parcel Total: \$ 343,700						
LAND VALUATION									
Zone: AR-LAGR/RES LAMPREY				Minimum Acreage: 3.00		Minimum Frontage: 200		Site: AVERAGE Driveway: PAVED Road: PAVED	
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond
1F RES WTRFRNT	3.000 ac	96,000	E	100	100	100	100	95 -- MILD	100
1F RES WTRFRNT	3.800 ac	x 2,000	X	100				95 -- MILD	100
1F RES WTRFRNT	200.000 ft	x 120	E	100				100 -- LEVEL	100
1F RES WTRFRNT	1.000 wf	x 20,000	X	100					100
						142,400		142,400	

PICTURE



OWNER

DIMAGGIO, JAMES J
219 RAYMOND RD
DEERFIELD, NH 03037

TAXABLE DISTRICTS

District

Percentage

PERMITS

Date

Permit ID

Permit Type

Notes

BUILDING DETAILS

Model: 2.00 STORY FRAME COLONIAL
Roof: GABLE OR HIP/ASPHALT
Ext: VINYL SIDING
Int: PLASTERED/DRYWALL
Floor: PINE/SOFT WD/HARDWOOD
Heat: OIL/HOT WATER
Bedrooms: 4 Baths: 2.0 Fixtures: 8
Extra Kitchens: Fireplaces:
A/C: No Generators:
Quality: A2 AVG+20
Com. Wall:
Size Adj: 0.9029 Base Rate: RSA 72.00
Bldg. Rate: 1.0512
Sq. Foot Cost: \$ 75.69


BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
DEK	DECK/ENTRANCE	504	0.10	50
GAR	GARAGE	200	0.45	90
FFF	FST FLR FIN	1752	1.00	1752
CRL	CRAWL SPACE	1212	0.05	61
OPF	OPEN PORCH	130	0.25	33
EPF	ENCLSD PORCH	140	0.70	98
ATU	ATTIC	792	0.10	79
UFF	UPPER FLR FIN	1332	1.00	1332
BMU	BSMNT	540	0.15	81
STO	STORAGE AREA	84	0.25	21
GLA:	3,084	6,686		3,597

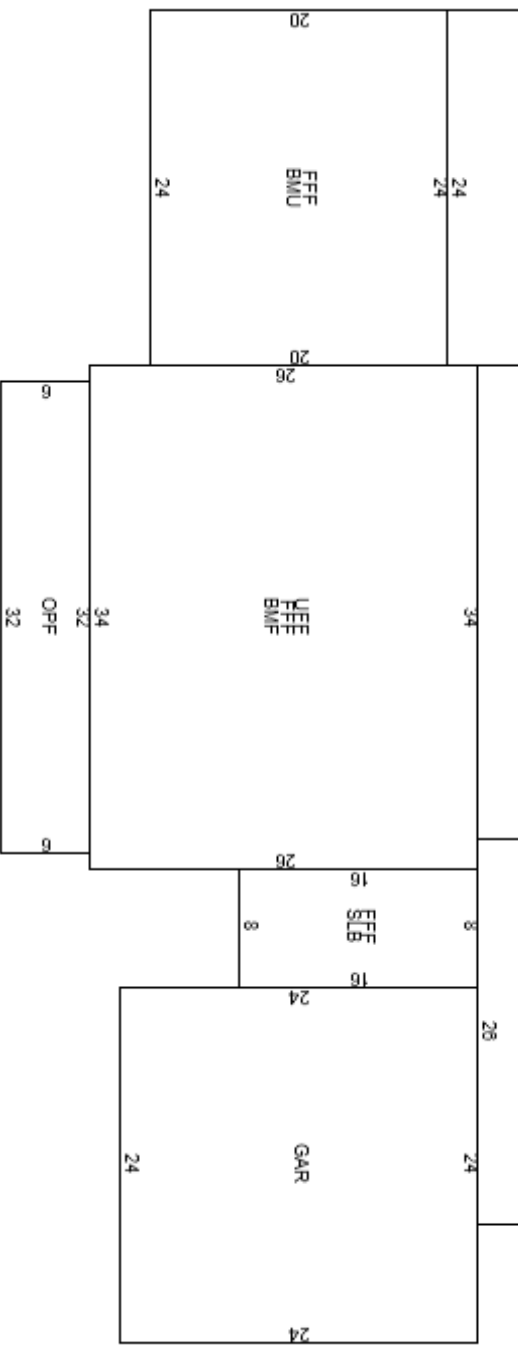
2015 BASE YEAR BUILDING VALUATION

Market Cost New: \$ 272,257
Year Built: 1760
Condition For Age: VERY GOOD 30 %
Physical:
Functional:
Economic:
Temporary:
Total Depreciation: 30 %
Building Value: \$ 190,600

OWNER INFORMATION				SALES HISTORY				PICTURE	
TURNER, ADAM R BEARSTO, KATE L 3 COMPANION RD DEERFIELD, NH 03037				Date	Book	Page	Type	Price	Grantor
				07/31/2015	5641	1592	Q 1	327,000	LANGLOIS, ZACHARY J
				11/05/2013	5492	2318	U 1 46		LANGLOIS, ASHLEY E.
				08/10/2006	4693	2746	Q 1	296,000	LEWIS, NATHAN A & ANNA
				06/26/2000	3484	0291	U 1 59	200,400	FLAIR REALTY, LLC
				03/30/2000	3463	1823	U V 18	243,500	HONOR & MASON, LLC
LISTING HISTORY				NOTES					
03/12/14 JBPM 03/27/13 JBPM 04/02/12 JBPR 03/09/12 JBVM 01/30/12 INSP 02/11/10 JBRM 03/31/09 BHPO 09/05/06 DSVL				MINT GRN; 2/10 TALKED TO HO @ DOOR=BAD TIME DNV; MOVED PAT TO SKETCH; 3/12 NOH; PU EXPANDED PAT; 4/12 NEW LANDSCAPING; 3/13 NOH; PU ADDTN; EST INT; CK FOR DEK ATT 20X24; IRRIGATION SYSTEM; 3/14 NOH; PU POOL, DEK, EST FPL;6/15 FORSALE 334,900; SELLER IS OFFERING \$5K TO BUYERS CLOSING COSTS W/ACCEPTED OFFER BY 6/6/15					
MUNICIPAL SOFTWARE BY AVITAR									
DEERFIELD ASSESSING OFFICE									
PARCEL TOTAL TAXABLE VALUE									
Year	Building	Features	Land						
2013	\$ 200,300	\$ 1,900	\$ 108,600	Parcel Total: \$ 310,800					
2014	\$ 202,500	\$ 8,700	\$ 108,600	Parcel Total: \$ 319,800					
2015	\$ 197,200	\$ 8,700	\$ 110,800	Parcel Total: \$ 316,700					
LAND VALUATION									
Zone: AR AGR/RES/PLEASANT				Minimum Acreage: 3.00		Minimum Frontage: 200			
Land Type	Units	Base Rate	NC Adj	Site	Road	DWay	Topography	Cond	Ad Valorem
1F RES	1.153 ac	92,306	G	120	100	100	100 -- LEVEL	100	110,800
	1.153 ac								110,800
									110,800
									110,800
									110,800
									110,800
Site: AVERAGE Driveway: PAVED Road: PAVED									


PICTURE		OWNER	TAXABLE DISTRICTS		BUILDING DETAILS	
		TURNER, ADAM R BEARSTO, KATIE L 3 COMPANION RD DEERFIELD, NH 03037	District	Percentage	Model: 2.00 STORY FRAME COLONIAL Roof: GABLE OR HIP/ASPHALT Ext: VINYL SIDING Int: DRYWALL Floor: HARDWOOD/CARPET Heat: OIL/HOT WATER Bedrooms: 3 Baths: 2.5 Fixtures: 8 Extra Kitchens: Fireplaces: Generators: A/C: No Quality: A1 AVG+10 Com. Wall: Size Adj: 0.9270 Base Rate: RSA 72.00 Bldg. Rate: 0.9793 Sq. Foot Cost: \$ 70.51	
			PERMITS			
			Date	Permit ID		
		06/18/13	27-13B	POOL		
		12/17/12	83-12B	ADDITION		
		11/14/11	78-11B	REMODEL		
		05/13/08	50-08B	SHED		

BUILDING SUB AREA DETAILS			
ID	Description	Area	Adj. Effect.
GAR	GARAGE	576	0.45 259
UFF	UPPER FLR FIN	884	1.00 884
FFF	FST FLR FIN	1492	1.00 1492
OPF	OPEN PORCH	192	0.25 48
PAT	PATIO	453	0.10 45
BMU	BSMNT	480	0.15 72
DEK	DECK/ENTRANCE	415	0.10 42
BMF	BSMNT FINISHED	884	0.30 265
SLB	SLB	128	0.00 0
GLA: 2,376		5,504	3,107

		2015 BASE YEAR BUILDING VALUATION Market Cost New: \$ 219,075 Year Built: 2000 Condition For Age: GOOD 10 % Physical: Functional: Economic: Temporary: Total Depreciation: 10 % Building Value: \$ 197,200	

OWNER INFORMATION				SALES HISTORY					PICTURE		
SCHAEFFER, STEPHEN W SCHAEFFER, JENNIFER A 2 BLISS RD DEERFIELD, NH 03037				Date	Book	Page	Type	Price	Grantor		
				08/05/2015	5643	0014	Q1	307,500	BOZOIAN, KYLE MATTHEW		
				07/27/2012	5339	1670	U137	218,000	HOUSING AND URBAN DEV,		
				04/03/2012	5303	0560	U146	1	FLAGSTAR BANK, FSB		
				11/04/2011	5259	0089	U151	322,584	BALL, JASON D		
				11/17/2000	3520	2780	Q1	219,900	TUKCOR REAL ESTATE		
LISTING HISTORY				NOTES							
04/01/13 JBAL 03/12/12 JBVM 01/30/12 INSP 02/11/10 JBRM 04/29/05 BHPR 03/12/04 CMPM 03/11/03 TMPM 12/18/01 JDUL				SLATE; 2/10 NOH; 3/12 NOH; AGP REMOVED; 4/13 PLUMB REPAIRED AFTER SALE FROZEN PIPES; NOW TANKLESS HOT WTR; BAR 12' CEIL HGHT; HSF MEAS 14 FT; 5/15 4 SALE AP \$314,900;PER MLS STATES UFF FLOORING NEEDS TO BE REPLACED; EST BMF MEAS/LOC;CK 16							
EXTRA FEATURES VALUATION											MUNICIPAL SOFTWARE BY AVITAR
Feature Type		Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes				DEERFIELD ASSESSING OFFICE
FIREPLACE 1-STAND		1			100	3,000.00	100	3,000 GAS			
SHED-WOOD		300	20 x 15		113	7.00	100	2,373			
								5,400			
LAND VALUATION											
Zone: AR AGR/RES/PLEASANT				Minimum Acreage: 3.00		Minimum Frontage: 200		Site: AVERAGE Driveway: PAVED Road: PAVED			
Land Type	Units	Base Rate	NC Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI R Tax Value Notes	
1F RES	1.197 ac	92,394	G	120	100	100	100 -- LEVEL	100	110,900	0 N 110,900	
	1.197 ac								110,900	110,900	

PICTURE



OWNER

SCHAEFFER, STEPHEN W
SCHAEFFER, JENNIFER A
2 BLISS RD
DEERFIELD, NH 03037

TAXABLE DISTRICTS

District

Percentage

DEERFIELD

Printed: 09/21/2015

PERMITS

Date	Permit ID	Permit Type	Notes
09/24/03	127-03	ADDITION	MAINTAIN ALL SET BACKS
07/11/02	086-02	NEW DWELLING	BOCA 96. MUST MEET ALL

BUILDING DETAILS

Model: 2.00 STORY FRAME COLONIAL
Roof: GABLE OR HIP/ASPHALT
Ext: VINYL SIDING
Int: DRYWALL
Floor: HARDWOOD/CARPET
Heat: GAS/EA DUCTED
Bedrooms: 3 Baths: 2.5 Fixtures: 8
Extra Kitchens: Fireplaces:
A/C: No Generators:
Quality: A2 AVG+20
Com. Wall:
Size Adj: 0.9366 Base Rate: RSA 72.00
Bldg. Rate: 1.0794
Sq. Foot Cost: \$ 77.72

BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
DEK	DECK/ENTRANCE	384	0.10	38
UFF	UPPER FLR FIN	1340	1.00	1340
GAR	GARAGE	576	0.45	259
OPF	OPEN PORCH	115	0.25	29
CTH	CATHEDRAL	110	0.10	11
FFF	FST FLR FIN	1018	1.00	1018
BMU	BSMNT	838	0.15	126
HSF	1/2 STRY FIN	144	0.50	72
BMF	BSMNT FINISHED	180	0.30	54
GLA:	2,430	4,705		2,947

2015 BASE YEAR BUILDING VALUATION

Market Cost New: \$ 229,041
Year Built: 2000
Condition For Age: GOOD 10 %
Physical:
Functional:
Economic:
Temporary: UFF FLRS 4 %
Total Depreciation: 14 %
Building Value: \$ 197,000

SECTION 9

C. FINAL VALUATION COST TABLES

Land Pricing Zones

Zone 01			
Description:	AR AGR/RESI/PLEASANT	\$ 2,000 @	0.010 ac
Lot Size:	3.00	\$ 45,000 @	0.100 ac
Frontage:	200	\$ 55,000 @	0.250 ac
Lot Price:	\$ 96,000	\$ 75,000 @	0.500 ac
Excess Acreage:	\$ 2,000	\$ 92,000 @	1.000 ac
Excess Frontage:	\$ 120	\$ 94,000 @	2.000 ac
Water Frontage:	\$ 280,000	\$ 96,000 @	3.000 ac
View:	\$ 100,000	\$ 96,000 @	3.000 ac

Zone 02			
Description:	AR-FAGR/RES/FREESES	\$ 2,000 @	0.010 ac
Lot Size:	3.00	\$ 45,000 @	0.100 ac
Frontage:	200	\$ 55,000 @	0.250 ac
Lot Price:	\$ 96,000	\$ 75,000 @	0.500 ac
Excess Acreage:	\$ 2,000	\$ 92,000 @	1.000 ac
Excess Frontage:	\$ 120	\$ 94,000 @	2.000 ac
Water Frontage:	\$ 10,000	\$ 96,000 @	3.000 ac
View:	\$ 100,000	\$ 96,000 @	3.000 ac

Zone 03			
Description:	AR-NAGR/RES/NO.WOOD	\$ 2,000 @	0.010 ac
Lot Size:	3.00	\$ 45,000 @	0.100 ac
Frontage:	200	\$ 55,000 @	0.250 ac
Lot Price:	\$ 96,000	\$ 75,000 @	0.500 ac
Excess Acreage:	\$ 2,000	\$ 92,000 @	1.000 ac
Excess Frontage:	\$ 120	\$ 94,000 @	2.000 ac
Water Frontage:	\$ 125,000	\$ 96,000 @	3.000 ac
View:	\$ 100,000	\$ 96,000 @	3.000 ac

Zone 04			
Description:	AR-LAGR/RES LAMPREY	\$ 2,000 @	0.010 ac
Lot Size:	3.00	\$ 45,000 @	0.100 ac
Frontage:	200	\$ 55,000 @	0.250 ac
Lot Price:	\$ 96,000	\$ 75,000 @	0.500 ac
Excess Acreage:	\$ 2,000	\$ 92,000 @	1.000 ac
Excess Frontage:	\$ 120	\$ 94,000 @	2.000 ac
Water Frontage:	\$ 20,000	\$ 96,000 @	3.000 ac
View:	\$ 100,000	\$ 96,000 @	3.000 ac

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

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

Site Modifiers		
Code	Description	Factor
A	AVERAGE	100
B	BEST	125
E	EXC	115
F	FAIR	95
G	GOOD	105
H	N/A	100
N	NATURAL	90
O	UNIMPROVED	90
U	UND/WDS	77
V	UND/CLR	80
Y	VERY GOOD	110

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

Road Modifiers		
Code	Description	Factor
D	DIRT	95
G	GRAVEL	95
K	N/A	100
P	PAVED	100

Driveway Modifiers		
Code	Description	Factor
C	CONCRETE	100
D	DIRT	95
G	GRAVEL	95
GR	GRASS	95
K	N/A	100
P	PAVED	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	\$ 25.00	\$ 38.00
CUMO	MNGD OTHER	\$ 18.00	\$ 27.00
CUMW	MNGD PINE	\$ 62.00	\$ 93.00
CUUH	UNMNGD HARDWD	\$ 42.00	\$ 63.00
CUUL	UNPRODUCTIVE	\$ 18.00	\$ 18.00
CUUO	UNMNGD OTHER	\$ 30.00	\$ 45.00
CUUW	UNMNGD PINE	\$ 103.00	\$ 155.00
CUWL	WETLANDS	\$ 18.00	\$ 18.00

View Subjects		
Code	Description	Factor
HLS	HILLS	50
LAK	LAKE	100
LMT	LAKES AND MOUNTAIN	110
MTS	MOUNTAINS	100
PST	PASTORAL	50

View Widths		
Code	Description	Factor
AVE	AVERAGE	80
NAR	NARROW	50
PAN	PANORAMIC	125
TUN	TUNNEL	25
WID	WIDE	100

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

View Distances		
Code	Description	Factor
CLS	CLOSE (OR NEAR)	50
DST	DISTANT	75
EXT	EXTREME	100

Deerfield
Land Area Size Adjustment Factors

Acres	Adj.	Acres	Adj.	Acres	Adj.	Acres	Adj.	Acres	Adj.
10	100.00	71	84.00	132	68.00	193	53.00	254	37.00
11	99.00	72	84.00	133	68.00	194	52.00	255	37.00
12	99.00	73	84.00	134	68.00	195	52.00	256	36.00
13	99.00	74	83.00	135	68.00	196	52.00	257	36.00
14	99.00	75	83.00	136	67.00	197	52.00	258	36.00
15	98.00	76	83.00	137	67.00	198	51.00	259	36.00
16	98.00	77	82.00	138	67.00	199	51.00	260	35.00
17	98.00	78	82.00	139	66.00	200	51.00	261	35.00
18	98.00	79	82.00	140	66.00	201	51.00	262	35.00
19	97.00	80	82.00	141	66.00	202	50.00	263	35.00
20	97.00	81	81.00	142	66.00	203	50.00	264	34.00
21	97.00	82	81.00	143	65.00	204	50.00	265	34.00
22	97.00	83	81.00	144	65.00	205	49.00	266	34.00
23	96.00	84	81.00	145	65.00	206	49.00	267	34.00
24	96.00	85	80.00	146	65.00	207	49.00	268	33.00
25	96.00	86	80.00	147	64.00	208	49.00	269	33.00
26	96.00	87	80.00	148	64.00	209	48.00	270	33.00
27	95.00	88	80.00	149	64.00	210	48.00	271	32.00
28	95.00	89	79.00	150	64.00	211	48.00	272	32.00
29	95.00	90	79.00	151	63.00	212	48.00	273	32.00
30	95.00	91	79.00	152	63.00	213	47.00	274	32.00
31	94.00	92	79.00	153	63.00	214	47.00	275	31.00
32	94.00	93	78.00	154	63.00	215	47.00	276	31.00
33	94.00	94	78.00	155	62.00	216	47.00	277	31.00
34	94.00	95	78.00	156	62.00	217	46.00	278	31.00
35	93.00	96	78.00	157	62.00	218	46.00	279	30.00
36	93.00	97	77.00	158	62.00	219	46.00	280	30.00
37	93.00	98	77.00	159	61.00	220	46.00	281	30.00
38	93.00	99	77.00	160	61.00	221	45.00	282	30.00
39	92.00	100	77.00	161	61.00	222	45.00	283	29.00
40	92.00	101	76.00	162	61.00	223	45.00	284	29.00
41	92.00	102	76.00	163	60.00	224	45.00	285	29.00
42	91.00	103	76.00	164	60.00	225	44.00	286	29.00
43	91.00	104	76.00	165	60.00	226	44.00	287	28.00
44	91.00	105	75.00	166	60.00	227	44.00	288	28.00
45	91.00	106	75.00	167	59.00	228	44.00	289	28.00
46	90.00	107	75.00	168	59.00	229	43.00	290	28.00
47	90.00	108	74.00	169	59.00	230	43.00	291	27.00
48	90.00	109	74.00	170	59.00	231	43.00	292	27.00
49	90.00	110	74.00	171	58.00	232	43.00	293	27.00
50	89.00	111	74.00	172	58.00	233	42.00	294	27.00
51	89.00	112	73.00	173	58.00	234	42.00	295	26.00
52	89.00	113	73.00	174	57.00	235	42.00	296	26.00
53	89.00	114	73.00	175	57.00	236	41.00	297	26.00
54	88.00	115	73.00	176	57.00	237	41.00	298	26.00
55	88.00	116	72.00	177	57.00	238	41.00	299	25.00
56	88.00	117	72.00	178	56.00	239	41.00	300	25.00
57	88.00	118	72.00	179	56.00	240	40.00		
58	87.00	119	72.00	180	56.00	241	40.00		
59	87.00	120	71.00	181	56.00	242	40.00		
60	87.00	121	71.00	182	55.00	243	40.00		
61	87.00	122	71.00	183	55.00	244	39.00		
62	86.00	123	71.00	184	55.00	245	39.00		
63	86.00	124	70.00	185	55.00	246	39.00		
64	86.00	125	70.00	186	54.00	247	39.00		
65	86.00	126	70.00	187	54.00	248	38.00		
66	85.00	127	70.00	188	54.00	249	38.00		
67	85.00	128	69.00	189	54.00	250	38.00		
68	85.00	129	69.00	190	53.00	251	38.00		
69	85.00	130	69.00	191	53.00	252	37.00		
70	84.00	131	69.00	192	53.00	253	37.00		

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Description	Rate	DPR
6 NORTH ROAD CONDO	75,000.00 ea	0.00
79D HISTORIC BARN	0.00 ea	0.00
79-F FARM STRUCTURE	0.00 sf	0.00
BARN-1STRY	15.00 sf	40.00
BARN-1STRY/BSMT	17.00 sf	40.00
BARN-1STRY/LOFT	18.00 sf	40.00
BARN-1STRY/LOFT/BSMT	21.00 sf	40.00
BARN-2STRY	19.00 sf	40.00
BARN-2STRY/BSMT	20.00 sf	40.00
BARN-2STRY/LOFT	21.00 sf	40.00
BARN-2STRY/LOFT/BSMT	23.00 sf	40.00
BATH HOUSE	20.00 sf	50.00
BLEACHERS	20.00 sf	100.00
BOAT HOUSE	30.00 sf	75.00
CABIN	25.00 sf	75.00
CAMPER	20.00 sf	0.00
CANOPY	23.00 sf	60.00
CARPORT METAL	8.00 sf	50.00
CARPORT WOOD	11.00 sf	50.00
COLD STORAGE	45.00 sf	0.00
CONCRETE SLAB	3.00 sf	0.00
COOPS-POULTRY	11.00 sf	40.00
DECK	7.00 sf	50.00
ELEVATOR/FREIGHT	30,000.00 ea	0.00
ELEVATOR/PASSENGER	20,000.00 ea	0.00
FENCE COMMERCIAL/FT	15.00 ea	60.00
FIREPLACE 1-CUST	5,000.00 ea	0.00
FIREPLACE 1-STAND	3,000.00 ea	100.00
FIREPLACE 2-CUST	8,500.00 ea	0.00
FIREPLACE 2-STAND	5,000.00 ea	100.00
FIREPLACE 3-CUST	12,000.00 ea	0.00
FIREPLACE 3-STAND	6,500.00 ea	100.00
FIREPLACE 4-CUST	15,000.00 ea	0.00
FIREPLACE 4-STAND	8,000.00 ea	100.00
FIREPLACE 5-CUST	17,500.00 ea	0.00
FIREPLACE 5-STAND	9,500.00 ea	0.00
FIREPLACE 6-CUST	19,000.00 ea	0.00
FIREPLACE 6-STAND	11,000.00 ea	0.00
FOUNDATION	10.00 sf	60.00
GARAGE-1 STY	22.00 sf	60.00
GARAGE-1 STY/ATTIC	24.00 sf	60.00
GARAGE-1 STY/BSMT	31.00 sf	60.00
GARAGE-1.5 STY	26.00 sf	0.00
GARAGE-1.5 STY/BSMT	35.00 sf	0.00
GARAGE-1.75 STY	27.00 sf	0.00
GARAGE-1.75 STY/BSMT	36.00 sf	0.00
GARAGE-2 STY	28.00 sf	60.00
GARAGE-2 STY/BSMT	37.00 sf	60.00
GARAGE-ATTIC/BSMT	33.00 sf	60.00
GAZEBO	12.00 sf	75.00
GREENHOUSE GLASS	24.00 sf	0.00
GREENHOUSE POLY	5.00 sf	40.00
HEARTH	1,500.00 ea	0.00
HOT TUB	1,500.00 ea	0.00
KENNELS	12.00 sf	50.00
LEAN-TO	4.00 sf	50.00
LIFTS-COMMERCIAL	2,800.00 ea	60.00
LIGHTS, PARKING LOT	1,500.00 ea	0.00
LOADING DOCKS	35.00 sf	50.00
MOUNTAIN RD CONDOS	50,000.00 ea	0.00
PATIO	7.00 sf	50.00
PAVING	3.25 sf	60.00
PINECREST	25,000.00 ea	0.00
POLE BARN	8.00 sf	0.00
POOL-ABOVE GROUND	6.00 sf	60.00
POOL-ENCLOSED	30.00 sf	0.00
POOL-INGRND-GUNITE	33.00 sf	60.00
POOL-INGRND-VINYL	28.00 sf	60.00
PORCH	10.00 sf	0.00
PUMP GAS/OIL-DOUBLE	3,500.00 ea	75.00
PUMP GAS/OIL-MIXING	2,500.00 ea	75.00
PUMP GAS/OIL-SINGLE	1,600.00 ea	75.00
RIDING ARENA	18.00 sf	75.00
SAUNA	28.00 sf	50.00

Description	Rate	DPR
SAWYER COMMON	5,000.00 ea	0.00
SCALE 40 TON	43,000.00 ea	0.00
SCALE 50 TON	48,700.00 ea	0.00
SCALE 60 TON	55,000.00 ea	0.00
SCALE 70 TON	63,500.00 ea	0.00
SCREENHOUSE	14.00 sf	50.00
SHED-EQUIPMENT	6.00 sf	50.00
SHED-METAL	5.00 sf	60.00
SHED-WOOD	7.00 sf	50.00
SHOP-AVG	18.00 sf	60.00
SHOP-EX	25.00 sf	60.00
SHOP-GOOD	21.00 sf	60.00
SILO-BRICK	32.00 sf	0.00
SILO-CONCRETE	27.00 sf	40.00
SILO-STEEL	32.00 sf	40.00
SILO-WOOD	22.00 sf	40.00
SPRINKLER HEADS	150.00 ea	75.00
STABLES	18.00 sf	50.00
TANKS FUEL/WATER	3.00 ea	50.00
TENNIS COURT(S)	18,000.00 ea	50.00
VAULTS	110.00 sf	75.00

Deerfield
Features & Outbuildings Size Adjustment Factors

Area	Adj.	Area	Adj.	Area	Adj.	Area	Adj.	Area	Adj.
	4.00	165	1.57	285	1.16	495	0.92	1,885	0.68
50	3.80	170	1.54	290	1.15	510	0.91	2,135	0.67
55	3.51	175	1.51	295	1.14	525	0.90	2,465	0.66
60	3.27	180	1.49	300	1.13	545	0.89	2,910	0.65
65	3.06	185	1.46	305	1.12	565	0.88	3,560	0.64
70	2.89	190	1.44	315	1.11	585	0.87	4,575	0.63
75	2.73	195	1.42	320	1.10	605	0.86	6,405	0.62
80	2.60	200	1.40	325	1.09	630	0.85	10,670	0.61
85	2.48	205	1.38	330	1.08	655	0.84	32,000	0.60
90	2.38	210	1.36	340	1.07	685	0.83		
95	2.28	215	1.34	345	1.06	715	0.82		
100	2.20	220	1.33	355	1.05	745	0.81		
105	2.12	225	1.31	360	1.04	785	0.80		
110	2.05	230	1.30	370	1.03	825	0.79		
115	1.99	235	1.28	380	1.02	865	0.78		
120	1.93	240	1.27	390	1.01	915	0.77		
125	1.88	245	1.25	400	1.00	970	0.76		
130	1.83	250	1.24	410	0.99	1,035	0.75		
135	1.79	255	1.23	420	0.98	1,105	0.74		
140	1.74	260	1.22	430	0.97	1,190	0.73		
145	1.70	265	1.20	440	0.96	1,280	0.72		
150	1.67	270	1.19	455	0.95	1,395	0.71		
155	1.63	275	1.18	465	0.94	1,525	0.70		
160	1.60	280	1.17	480	0.93	1,685	0.69		

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Deerfield Building Codes & Values

Building Base Rate Codes & Values				
Code	Description	Stand. Dpr.	Rate	SA
CAP	APARTMENTS	1.00	75.00	RES
CBH	BOARD HOUSE	1.50	74.00	COM
CGS	GARAGES/SERVICE SHOP	1.25	40.00	COM
CLC	LODGE/CLUBS	1.25	74.00	COM
CLM	LIGHT MANUFACTURING	1.25	35.00	COM
CMM	MINI MARKET W/GAS	1.25	95.00	COM
CNH	NURSING HOME	1.25	95.00	COM
COF	OFFICES	1.25	88.00	COM
CPO	POST OFFICES	1.25	88.00	COM
CRA	RETAIL/APT	1.25	70.00	COM
CRF	FAST FOOD/DRIVE-INS	1.25	85.00	COM
CRS	RESTAURANTS	1.00	85.00	COM
CST	STORES	1.00	70.00	COM
CUT	UTILITY BLDG	1.00	65.00	COM
CWH	WAREHOUSE	1.25	28.00	COM
ECH	CHURCHES	1.25	90.00	COM
ECL	LODGE/CLUB	1.25	80.00	COM
ECR	CHURCH RECTORY	1.25	74.00	RES
EFS	FIRE STATION	1.25	50.00	COM
EHG	HIGHWAY GARAGE	1.25	50.00	COM
EHS	EX-HOUSING	1.25	72.00	RES
ELB	LIBRARY	1.25	90.00	COM
EMD	EX-MANUFACTURED DOUB	3.00	47.00	RES
EMF	EX-MULTI FAMILY	1.50	72.00	RES
EMS	EX-MANUFACTURED SING	5.00	45.00	MFH
EPF	SAFETY COMPLEX	1.25	90.00	COM
EPS	POLICE STATION	1.25	88.00	COM
ESC	SCHOOLS/COLLEGE	1.25	88.00	COM
ETH	TOWN HALL	1.25	74.00	COM
ETO	TOWN OFFICES	1.25	74.00	COM
IWH	INDUSTRIAL WAREHOUSE	1.25	30.00	IND
MHD	DOUBLE WIDE MH	3.00	47.00	RES
MHS	MOBILE HOMES	5.00	45.00	MFH
MRV	RECREATIONAL VEHICLE	5.00	35.00	MFH
RCD	CONDO/TOWNHOUSE	1.25	72.00	RES
RCG	CONDO/GARDEN	1.25	74.00	RES
RMF	MULTI-FAMILY	1.50	72.00	RES
RSA	RESIDENTIAL	1.25	72.00	RES

Building Sub Area Codes & Values		
Code	Description	Factor
ATF	ATTIC FINISHED	0.25
ATU	ATTIC UNFINISHED	0.10
BMF	BSMNT FINISHED	0.30
BMG	BASEMENT GARAGE	0.20
BMU	BSMNT UNFINISHED	0.15
COF	COM OFFICE AREA	1.75
CPT	CARPORT ATTACHED	0.10
CRL	CRAWL SPACE	0.05
CTH	CATHEDRAL CEILING	0.10
DEK	DECK/ENTRANCE	0.10
ENT	ENTRY WAY	0.10
EPF	ENCLSD PORCH	0.70
EPU	COVERED BSMNT ENTRY	0.35
FFF	FST FLR FIN	1.00
FFU	FST FLR UNFIN	0.50
GAR	GARAGE ATTACHED	0.45
HSF	1/2 STRY FIN	0.50
HSU	1/2 STRY UNFIN	0.25
LDK	LOADING AREA	0.20
OFF	OFFICE AREA	1.00
OPF	OPEN PORCH	0.25
PAT	PATIO	0.10
PRS	PIER FOUNDATION	-0.05
RBF	RAISED BSMNT FIN	0.50
RBU	RAISED BSMNT UNFIN	0.25
SFA	SEMI-FINISH AREA	0.75
SLB	SLB FOUNDATION	0.00
STO	STORAGE AREA	0.25
TQF	3/4 STRY FIN	0.75
TQU	3/4 STRY UNFIN	0.35
UFF	UPPER FLR FIN	1.00
UFU	UPPER FLR UNFIN	0.50
VLT	VAULTED	0.05

Building Quality Adjustments		
Code	Description	Factor
A0	AVG	1.00
A1	AVG+10	1.10
A2	AVG+20	1.20
A3	AVG+30	1.30
B1	AVG-10	0.90
B2	AVG-20	0.80
B3	AVG-30	0.70
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	1.00 STORY FRAME	1.05
B	1.50 STORY FRAME	0.99
C	1.75 STORY FRAME	0.98
D	2.00 STORY FRAME	0.98
E	2.50 STORY FRAME	0.97
F	2.75 STORY FRAME	0.97
G	3.00 STORY FRAME	0.95
H	3.50+ STORY FRAME	0.95
I	SPLIT LEVEL	1.00

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

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

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

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

Building Interior Wall Materials		
Code	Description	Points
A	MINIMUM	8.00
B	WALL BOARD	22.00
C	PLASTERED	27.00
D	DRYWALL	27.00
E	WOOD PANEL	30.00
F	PLYWOOD PANEL	27.00
G	WOOD	30.00
H	AVE FOR USE	22.00

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

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

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

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

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

Standard Age Only Building Depreciation Schedule

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

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

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

Deerfield

Residential Building Area Size Adjustment Factors

Median Effective Area = 2200sf Fixed Site Cost Adjustment = 25%

Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.
169	4.00	234	3.10	324	2.45	524	1.80	1,375	1.15
170	3.99	235	3.09	325	2.44	529	1.79	1,410	1.14
171	3.97	236	3.08	327	2.43	534	1.78	1,447	1.13
172	3.95	237	3.07	329	2.42	539	1.77	1,486	1.12
173	3.93	238	3.06	331	2.41	545	1.76	1,528	1.11
174	3.92	239	3.05	333	2.40	550	1.75	1,571	1.10
175	3.90	240	3.04	335	2.39	556	1.74	1,618	1.09
176	3.88	241	3.03	337	2.38	561	1.73	1,667	1.08
177	3.86	242	3.02	340	2.37	567	1.72	1,719	1.07
178	3.84	243	3.01	342	2.36	573	1.71	1,774	1.06
179	3.83	244	3.00	344	2.35	579	1.70	1,833	1.05
180	3.81	246	2.99	346	2.34	585	1.69	1,897	1.04
181	3.79	247	2.98	348	2.33	591	1.68	1,964	1.03
182	3.78	248	2.97	350	2.32	598	1.67	2,037	1.02
183	3.76	249	2.96	353	2.31	604	1.66	2,115	1.01
184	3.74	250	2.95	355	2.30	611	1.65	2,200	1.00
185	3.73	251	2.94	357	2.29	618	1.64	2,292	0.99
186	3.71	252	2.93	359	2.28	625	1.63	2,391	0.98
187	3.69	253	2.92	362	2.27	632	1.62	2,500	0.97
188	3.68	255	2.91	364	2.26	640	1.61	2,619	0.96
189	3.66	256	2.90	367	2.25	647	1.60	2,750	0.95
190	3.65	257	2.89	369	2.24	655	1.59	2,895	0.94
191	3.63	258	2.88	372	2.23	663	1.58	3,056	0.93
192	3.62	259	2.87	374	2.22	671	1.57	3,235	0.92
193	3.60	261	2.86	377	2.21	679	1.56	3,437	0.91
194	3.59	262	2.85	379	2.20	687	1.55	3,667	0.90
195	3.57	263	2.84	382	2.19	696	1.54	3,929	0.89
196	3.56	264	2.83	385	2.18	705	1.53	4,231	0.88
197	3.54	266	2.82	387	2.17	714	1.52	4,583	0.87
198	3.53	267	2.81	390	2.16	724	1.51	5,000	0.86
199	3.52	268	2.80	393	2.15	733	1.50	5,500	0.85
200	3.50	270	2.79	396	2.14	743	1.49	6,111	0.84
201	3.49	271	2.78	399	2.13	753	1.48	6,875	0.83
202	3.47	272	2.77	401	2.12	764	1.47	7,857	0.82
203	3.46	274	2.76	404	2.11	775	1.46	9,167	0.81
204	3.45	275	2.75	407	2.10	786	1.45	11,000	0.80
205	3.43	276	2.74	410	2.09	797	1.44	13,750	0.79
206	3.42	278	2.73	414	2.08	809	1.43	18,333	0.78
207	3.41	279	2.72	417	2.07	821	1.42	27,500	0.77
208	3.40	281	2.71	420	2.06	833	1.41	55,000	0.76
209	3.38	282	2.70	423	2.05	846	1.40	100,000	0.76
210	3.37	284	2.69	426	2.04	859	1.39	200,000	0.7528
211	3.36	285	2.68	430	2.03	873	1.38	300,000	0.7518
212	3.35	286	2.67	433	2.02	887	1.37	400,000	0.7514
213	3.33	288	2.66	437	2.01	902	1.36	500,000	0.7511
214	3.32	289	2.65	440	2.00	917	1.35	600,000	0.7509
215	3.31	291	2.64	444	1.99	932	1.34	700,000	0.7508
216	3.30	293	2.63	447	1.98	948	1.33	800,000	0.7507
217	3.29	294	2.62	451	1.97	965	1.32	900,000	0.7506
218	3.27	296	2.61	455	1.96	982	1.31	1,000,000	0.7506
219	3.26	297	2.60	458	1.95	1,000	1.30		
220	3.25	299	2.59	462	1.94	1,019	1.29		
221	3.24	301	2.58	466	1.93	1,038	1.28		
222	3.23	302	2.57	470	1.92	1,058	1.27		
223	3.22	304	2.56	474	1.91	1,078	1.26		
224	3.21	306	2.55	478	1.90	1,100	1.25		
225	3.19	307	2.54	482	1.89	1,122	1.24		
226	3.18	309	2.53	487	1.88	1,146	1.23		
227	3.17	311	2.52	491	1.87	1,170	1.22		
228	3.16	313	2.51	495	1.86	1,196	1.21		
229	3.15	314	2.50	500	1.85	1,222	1.20		
230	3.14	316	2.49	505	1.84	1,250	1.19		
231	3.13	318	2.48	509	1.83	1,279	1.18		
232	3.12	320	2.47	514	1.82	1,310	1.17		
233	3.11	322	2.46	519	1.81	1,341	1.16		

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Commercial Building Area Size Adjustment Factors

Median Effective Area = 2200sf Fixed Site Cost Adjustment = 25%

Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.
169	4.00	234	3.10	324	2.45	524	1.80	1,375	1.15
170	3.99	235	3.09	325	2.44	529	1.79	1,410	1.14
171	3.97	236	3.08	327	2.43	534	1.78	1,447	1.13
172	3.95	237	3.07	329	2.42	539	1.77	1,486	1.12
173	3.93	238	3.06	331	2.41	545	1.76	1,528	1.11
174	3.92	239	3.05	333	2.40	550	1.75	1,571	1.10
175	3.90	240	3.04	335	2.39	556	1.74	1,618	1.09
176	3.88	241	3.03	337	2.38	561	1.73	1,667	1.08
177	3.86	242	3.02	340	2.37	567	1.72	1,719	1.07
178	3.84	243	3.01	342	2.36	573	1.71	1,774	1.06
179	3.83	244	3.00	344	2.35	579	1.70	1,833	1.05
180	3.81	246	2.99	346	2.34	585	1.69	1,897	1.04
181	3.79	247	2.98	348	2.33	591	1.68	1,964	1.03
182	3.78	248	2.97	350	2.32	598	1.67	2,037	1.02
183	3.76	249	2.96	353	2.31	604	1.66	2,115	1.01
184	3.74	250	2.95	355	2.30	611	1.65	2,200	1.00
185	3.73	251	2.94	357	2.29	618	1.64	2,292	0.99
186	3.71	252	2.93	359	2.28	625	1.63	2,391	0.98
187	3.69	253	2.92	362	2.27	632	1.62	2,500	0.97
188	3.68	255	2.91	364	2.26	640	1.61	2,619	0.96
189	3.66	256	2.90	367	2.25	647	1.60	2,750	0.95
190	3.65	257	2.89	369	2.24	655	1.59	2,895	0.94
191	3.63	258	2.88	372	2.23	663	1.58	3,056	0.93
192	3.62	259	2.87	374	2.22	671	1.57	3,235	0.92
193	3.60	261	2.86	377	2.21	679	1.56	3,437	0.91
194	3.59	262	2.85	379	2.20	687	1.55	3,667	0.90
195	3.57	263	2.84	382	2.19	696	1.54	3,929	0.89
196	3.56	264	2.83	385	2.18	705	1.53	4,231	0.88
197	3.54	266	2.82	387	2.17	714	1.52	4,583	0.87
198	3.53	267	2.81	390	2.16	724	1.51	5,000	0.86
199	3.52	268	2.80	393	2.15	733	1.50	5,500	0.85
200	3.50	270	2.79	396	2.14	743	1.49	6,111	0.84
201	3.49	271	2.78	399	2.13	753	1.48	6,875	0.83
202	3.47	272	2.77	401	2.12	764	1.47	7,857	0.82
203	3.46	274	2.76	404	2.11	775	1.46	9,167	0.81
204	3.45	275	2.75	407	2.10	786	1.45	11,000	0.80
205	3.43	276	2.74	410	2.09	797	1.44	13,750	0.79
206	3.42	278	2.73	414	2.08	809	1.43	18,333	0.78
207	3.41	279	2.72	417	2.07	821	1.42	27,500	0.77
208	3.40	281	2.71	420	2.06	833	1.41	55,000	0.76
209	3.38	282	2.70	423	2.05	846	1.40	100,000	0.76
210	3.37	284	2.69	426	2.04	859	1.39	200,000	0.7528
211	3.36	285	2.68	430	2.03	873	1.38	300,000	0.7518
212	3.35	286	2.67	433	2.02	887	1.37	400,000	0.7514
213	3.33	288	2.66	437	2.01	902	1.36	500,000	0.7511
214	3.32	289	2.65	440	2.00	917	1.35	600,000	0.7509
215	3.31	291	2.64	444	1.99	932	1.34	700,000	0.7508
216	3.30	293	2.63	447	1.98	948	1.33	800,000	0.7507
217	3.29	294	2.62	451	1.97	965	1.32	900,000	0.7506
218	3.27	296	2.61	455	1.96	982	1.31	1,000,000	0.7506
219	3.26	297	2.60	458	1.95	1,000	1.30		
220	3.25	299	2.59	462	1.94	1,019	1.29		
221	3.24	301	2.58	466	1.93	1,038	1.28		
222	3.23	302	2.57	470	1.92	1,058	1.27		
223	3.22	304	2.56	474	1.91	1,078	1.26		
224	3.21	306	2.55	478	1.90	1,100	1.25		
225	3.19	307	2.54	482	1.89	1,122	1.24		
226	3.18	309	2.53	487	1.88	1,146	1.23		
227	3.17	311	2.52	491	1.87	1,170	1.22		
228	3.16	313	2.51	495	1.86	1,196	1.21		
229	3.15	314	2.50	500	1.85	1,222	1.20		
230	3.14	316	2.49	505	1.84	1,250	1.19		
231	3.13	318	2.48	509	1.83	1,279	1.18		
232	3.12	320	2.47	514	1.82	1,310	1.17		
233	3.11	322	2.46	519	1.81	1,341	1.16		

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Industrial Building Area Size Adjustment Factors

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

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

Deerfield

Manufactured Building Area Size Adjustment Factors

Median Effective Area = 1100sf Fixed Site Cost Adjustment = 25%

Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.
85	4.00	139	2.73	198	2.14	324	1.60	887	1.06
86	3.96	140	2.72	199	2.13	327	1.59	917	1.05
87	3.92	141	2.70	201	2.12	331	1.58	948	1.04
88	3.89	142	2.69	202	2.11	335	1.57	982	1.03
89	3.85	143	2.67	204	2.10	340	1.56	1,019	1.02
90	3.82	144	2.66	205	2.09	344	1.55	1,058	1.01
91	3.78	145	2.65	207	2.08	348	1.54	1,100	1.00
92	3.75	146	2.64	208	2.07	353	1.53	1,146	0.99
93	3.72	147	2.62	210	2.06	357	1.52	1,196	0.98
94	3.69	148	2.61	212	2.05	362	1.51	1,250	0.97
95	3.66	149	2.60	213	2.04	367	1.50	1,310	0.96
96	3.62	150	2.58	215	2.03	372	1.49	1,375	0.95
97	3.59	151	2.57	217	2.02	377	1.48	1,447	0.94
98	3.57	152	2.56	218	2.01	382	1.47	1,528	0.93
99	3.54	153	2.55	220	2.00	387	1.46	1,618	0.92
100	3.51	154	2.54	222	1.99	393	1.45	1,719	0.91
101	3.48	155	2.52	224	1.98	399	1.44	1,833	0.90
102	3.45	156	2.51	225	1.97	404	1.43	1,964	0.89
103	3.43	157	2.50	227	1.96	410	1.42	2,115	0.88
104	3.40	158	2.49	229	1.95	417	1.41	2,292	0.87
105	3.38	159	2.48	231	1.94	423	1.40	2,500	0.86
106	3.35	160	2.47	233	1.93	430	1.39	2,750	0.85
107	3.33	161	2.46	235	1.92	437	1.38	3,056	0.84
108	3.30	162	2.45	237	1.91	444	1.37	3,438	0.83
109	3.28	163	2.44	239	1.90	451	1.36	3,929	0.82
110	3.26	164	2.43	241	1.89	458	1.35	4,583	0.81
111	3.23	165	2.42	243	1.88	466	1.34	5,500	0.80
112	3.21	166	2.41	246	1.87	474	1.33	6,875	0.79
113	3.19	167	2.40	248	1.86	482	1.32	9,167	0.78
114	3.17	168	2.39	250	1.85	491	1.31	13,750	0.77
115	3.15	169	2.38	252	1.84	500	1.30	27,500	0.76
116	3.13	170	2.37	255	1.83	509	1.29	100,000	0.75
117	3.11	171	2.36	257	1.82	519	1.28	200,000	0.7514
118	3.09	172	2.35	259	1.81	529	1.27	300,000	0.7509
119	3.07	173	2.34	262	1.80	539	1.26	400,000	0.7507
120	3.05	174	2.33	264	1.79	550	1.25	500,000	0.7506
121	3.03	175	2.32	267	1.78	561	1.24	600,000	0.7505
122	3.01	176	2.31	270	1.77	573	1.23	700,000	0.7504
123	2.99	177	2.30	272	1.76	585	1.22	800,000	0.7503
124	2.97	179	2.29	275	1.75	598	1.21	900,000	0.7503
125	2.95	180	2.28	278	1.74	611	1.20	1,000,000	0.7503
126	2.94	181	2.27	281	1.73	625	1.19		
127	2.92	182	2.26	284	1.72	640	1.18		
128	2.90	183	2.25	286	1.71	655	1.17		
129	2.89	185	2.24	289	1.70	671	1.16		
130	2.87	186	2.23	293	1.69	688	1.15		
131	2.85	187	2.22	296	1.68	705	1.14		
132	2.84	188	2.21	299	1.67	724	1.13		
133	2.82	190	2.20	302	1.66	743	1.12		
134	2.80	191	2.19	306	1.65	764	1.11		
135	2.79	192	2.18	309	1.64	786	1.10		
136	2.77	194	2.17	313	1.63	809	1.09		
137	2.76	195	2.16	316	1.62	833	1.08		
138	2.75	196	2.15	320	1.61	859	1.07		

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

SECTION 10

WATERFRONT, VIEW & BUILDING GRADE INFORMATION

A. WATERFRONT

B. VIEW REPORT

C. BUILDING GRADE REPORT

FOLLOWED BY PICTURE CATALOG

A. WATERFRONT

Grading waterfront, although somewhat objective due to the amount of waterfront, topography and presence or lack of a beach, the overall value different buyers are willing to spend for the same property varies dramatically due to individual likes and dislikes making the purchase somewhat emotional and to a degree subjective. This makes the assessing process more subjective than one may like, but it is a fact that buying and selling of property is not 100% objective. 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.

Deerfield 2015 Waterfront

Adjustments for Water:

Pleasant Lake – Site Adjustments	Base Value \$280,000
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Restricted-LTD USE – Applied to seasonal use properties

on private non town maintained roads

Cond 90

Water Access

Cond 40 (+5 View)

Water Access/Shared - Limited

Cond 20

BAS – Below Average Site

Cond 80/Und Cond 40

Normally less than 75' frontage or more, depending on severity – frontage will be, but not limited to, moderate to semi-steep topography, building could sit back a great distance from the water, have little to no view, with semi-poor waterfront.

AS or AVS – Average Site

Cond 100/Und Cond 75

Generally 75'+/- frontage, semi-blocked view, mild to rolling topography with little to no landscaping, fairly natural waterfront with little to no cleared areas.

AVS/ABAS

Cond 120/Und Cond 95

This is a blend of an average and above average site, usually has some features from each.

ABAS-Above Ave Site

Cond 140/Und Cond 115

Normally greater than 150' of waterfront, lot is level with landscaping, cleared to water, with good views. May have small beach or retaining walls or boat ramps.

EXS – Excellent Site

Cond 160/Und Cond 135

Normally greater than 300+/- feet of frontage and excellent view, lot is level with extensive landscaping cleared to water, retaining walls, sandy beach.

There may be 5% increases for sandy beaches or boat ramps as there slightly better than the average site (or there may be an increase for additional frontage), or deductions (-10%) for restricted seasonal use (not owner controlled).

Northwood Lake – Site Adjustments**Base Value \$125,000****Water Access/Shared**

Cond 30

BAS – Below Average Site

Cond 80/Und Cond 40

Undeveloped waterfront or significant weeds/marsh area, normally less than 50' frontage.

AS or AVS – Average Site

Cond 100/Und Cond 75

Typically 75-200' of frontage, fairly natural, little to no landscaping, with few to no cleared areas, mild to rolling topography.

GD WF – Good Waterfront or ABAS-Above Ave Site

Cond 105/Und Cond 80

Mostly cleared and level with grassy areas, nice landscaping/grooming. May have small beach area or boat launch/ramp.

VGWF – Very Good Waterfront

Cond 115/Und Cond 90

Mostly cleared, level grassy areas, may have extensive landscaping or sandy beach or good view of lake or boat ramp or excessive waterfront or combination thereof.

EXS – Excellent Site

Cond 125/Und Cond 100

Excellent view, lot is level with extensive landscaping cleared to water, retaining walls, sandy beach.

Freese's Pond**Base Value \$10,000**

Distance to water (DTW) and/or ACC wet = -50%

Parcel's 208-1, 208-4, 209-25 & 209-26 have excessive waterfront amounts and their waterfront condition is increased to 200 with a resulting value of \$20,000.

This section of the pond is very private as most of the waterfront is in its natural state with the Town of Deerfield and Deerfield School District owning the majority of the frontage and is undeveloped. Fewer weeds are present and this side of the pond is more pristine, although sales show adding similar value to the north side.

Lamprey River**Base Value \$20,000**

Sections of the river are wider and more easily accessible and as such, add value at the upper end of the range. Those properties with steep access or are farther, distance wise to the river, are at the lower end of the range. Older sales and recent listings indicate the riverfront was an amenity that adds value much like the other bodies of water just at a much lower rate.

FAIR-FAIR Site

Cond 25

Wet/Poor Access, Above Average Distance to Water (DTW).

BAVG – Below Average Site

Cond 50

Limited access or distance to water (DTW), above average topography or swampy.

AVG – Average Site

Cond 100

Average riverfront with no issues with access or topography.

WEEDS: ABUNDANT **MEAN DEPTH:** UNK
GPS: N43°09.391/W71°14.301' **SHOAL AREA:** UNK

NOTES: THE WEST POND HAS MORE OPEN WATER.

GAME FISH: LM

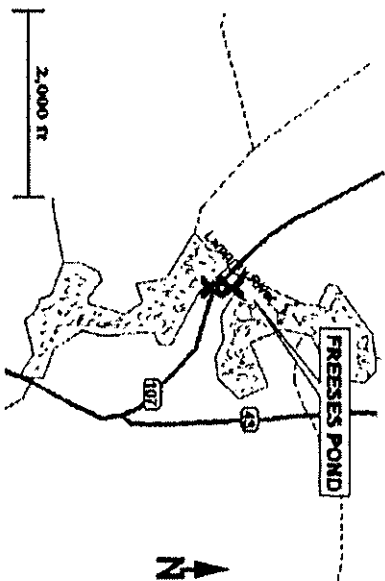
OTHER: CP/HP/YP **BAIT:** GS/SU

NOTES: FISH CAME BACK STRONG AFTER DAM REPAIR IN MID-80S. SMALL RIGS CAN GO BETWEEN PONDS UNDER BRIDGE.

ACCESS: .3M NORTH ON 107 FROM 107/43 INTERSECT AT DEERFIELD MARKET TO TURN-OFF ON LEFT SIDE OR ALONG THE RIGHT SIDE.

QUALITY: LEFT SIDE CAPABLE OF BASS BOAT WITH 4WD VEHICLE, WITH FAIR T/O. PARK 2-3. RIGHT SIDE OK FOR CACT/SMALL BOAT. POOR T/O, PARK 2.

ACRES: 49+ **ALT:** PLEASANT/HARVEY

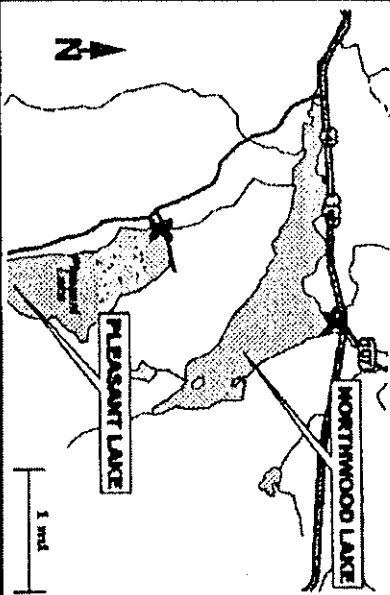


COUNTY: ROCKINGHAM **TOWN:** DEERFIELD

FREESSES POND

NORTHWOOD LAKE

COUNTY: ROCKINGHAM **TOWN:** NORTHWOOD



ACRES: 687 **ALT:** HARVEY/PLEASANT LAKES

ACCESS: 5.5M EAST ON 202/49 FROM THE RTE 28 INTERSECT TURN RIGHT AND THEN QUICK LEFT TO THE LAUNCH AREA.

QUALITY: DIRT BASE BUT USUALLY ADEQUATE UNLESS WATER LEVEL WAY DOWN. FAIR T/O. GOOD PARKING ALONG ACCESS ROAD.

GAME FISH: LM/SM

OTHER: CP/HP/SE/WP/YP **BAIT:** CF/SH

NOTES: FAIR FISHERY DESPITE ATTEMPTS TO POISON THE WEEDS.

WEEDS: COMMON **MEAN DEPTH:** 9.2
GPS: N43°13.343/W71°15.284' **SHOAL AREA:** 39%

NOTES: DEVELOPED SHORELINE. CAN GET BUSY IN SUMMER. USUALLY STAINED WATER.

WEEDS: SPARSE **MEAN DEPTH:** 20'
GPS: N43°12.103/W71°16.211' **SHOAL AREA:** 80%

NOTES: DEEP, CLEAR WATER WITH WIDE SHOAL AREAS AND SOME VARIED STRUCTURE.

GAME FISH: BRK/BLM/RT/SM

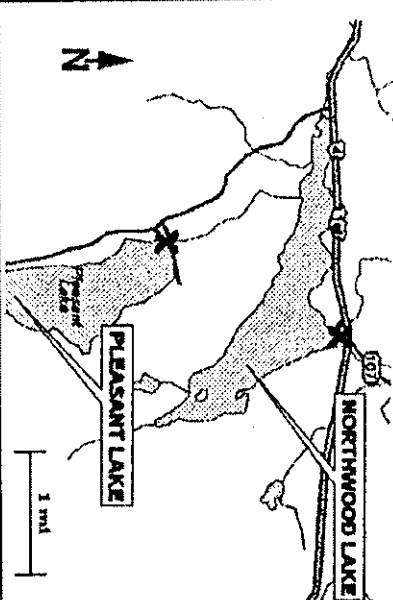
OTHER: CP/HP/SE/WP/YP **BAIT:** CF/GS/SU

NOTES: DEVELOPED SHORE. OPEN TO THE WIND. F&G IS SUPPOSED TO UPGRADE THE LAUNCH. IT'S TERRIBLE THE WAY IT IS, BUT AT LEAST THERE IS SOME PARKING NOW.

ACCESS: 1.8M SOUTH ON 107 FROM 107/202-49 TURN LEFT ON LYNN GROVE RD. .1M TO ACCESS ON RIGHT.

QUALITY: BROKEN TAR/ROCK/GRAVEL. SHALLOW. VERY POOR TURNAROUND. PARK 6-7 IN LOT JUST UP AND ACROSS RD.

ACRES: 493 **ALT:** NORTHWOOD LAKE

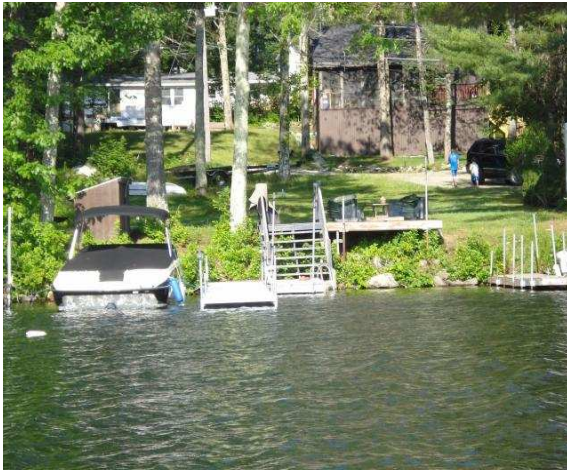


COUNTY: ROCKINGHAM **TOWN:** DEERFIELD

PLEASANT LAKE

Deerfield Waterfront Report

Sorted By Waterfront Value



Map Lot Sub: 000206 000009 000000
Location: SCOTT LN
Owner: SCOTT LANE WATER ACCESS
Waterfront Value: \$ 0

Condition: 0
Notes: PL/SHARED ACC WF



Map Lot Sub: 000208 000069 000000
Location: 12 MT VIEW RD
Owner: BROWN, EDWARD W.
Waterfront Value: \$ 5,000

Condition: 50
Notes: WF/FREESES PND/WET



Map Lot Sub: 000208 000002 000000
Location: 98 NORTH RD
Owner: KALLIN, ROBERT L.
Waterfront Value: \$ 10,000

Condition: 100
Notes: WF/FREESES POND

	Date	Book/Page	Type	Price
Most Recent Sale:	12/22/14	5584/0495	Q I	\$182,000
Current Assessment:				\$182,800



Map Lot Sub: 000208 000030 000000
Location: 45 HAMMOND RD
Owner: PARADISE, DENNIS M.
Waterfront Value: \$ 10,000

Condition: 100
Notes: WF/FREESES POND



Map Lot Sub: 000208 000031 000000
Location: 43 HAMMOND RD
Owner: KAPPA, STEVEN J
Waterfront Value: \$ 10,000

Condition: 100
Notes: WF/FREESES POND



Map Lot Sub: 000208 000034 000000
Location: 37 HAMMOND RD
Owner: DAIGLE, ILA M
Waterfront Value: \$ 10,000

Condition: 100
Notes: WF/FREESES POND



Map Lot Sub: 000208 000035 000000
Location: 33 HAMMOND RD
Owner: SMITH, JAMES
Waterfront Value: \$ 10,000

Condition: 100
Notes: WF/FREESES POND



Map Lot Sub: 000208 000036 000000
Location: 29 HAMMOND RD
Owner: MARTIN, JOHN A
Waterfront Value: \$ 10,000

Condition: 100
Notes: WF/FREESES POND



Map Lot Sub: 000208 000037 000000
Location: 25 HAMMOND RD
Owner: DAIGLE, ALLEN
Waterfront Value: \$ 10,000

Condition: 100
Notes: WF/FREESES POND



Map Lot Sub: 000208 000038 000000
Location: 23 HAMMOND RD
Owner: COOPER, PAUL E
Waterfront Value: \$ 10,000

Condition: 100
Notes: WF/FREESES POND



Map Lot Sub: 000208 000039 000000
Location: 19A HAMMOND RD
Owner: POITRAS, JOHN R
Waterfront Value: \$ 10,000

Condition: 100
Notes: WF/FREESES POND



Map Lot Sub: 000208 000040 000000
Location: 19 HAMMOND RD
Owner: DALEY, DONALD
Waterfront Value: \$ 10,000

Condition: 100
Notes: WF/FREESES POND



Map Lot Sub: 000208 000041 000000
Location: 17A HAMMOND RD
Owner: ROBERTS, CHERYL LEE
Waterfront Value: \$ 10,000

Condition: 100
Notes: WF/FREESES POND



Map Lot Sub: 000208 000042 000000
Location: 17 HAMMOND RD
Owner: CIESLUK, JAMES
Waterfront Value: \$ 10,000

Condition: 100
Notes: WF/FREESES POND



Map Lot Sub: 000208 000045 000000
Location: 13 HAMMOND RD
Owner: KINGSBURY, CHAD C
Waterfront Value: \$ 10,000

Condition: 100
Notes: WF/FREESES POND



Map Lot Sub: 000208 000046 000000
Location: 6 HOLT RD
Owner: KING, JAYNE M
Waterfront Value: \$ 10,000

Condition: 100

Notes: WF/FREESES POND

	Date	Book/Page	Type	Price
Most Recent Sale:	01/08/13	5397/0588	Q I	\$189,000
Current Assessment:				\$215,300



Map Lot Sub: 000208 000048 000000
Location: 10 HOLT DR EXT
Owner: GAUTHIER, GISELA
Waterfront Value: \$ 10,000

Condition: 100

Notes: WF/FREESES POND



Map Lot Sub: 000208 000049 000000
Location: 11 HOLT DR EXT
Owner: LAHR, ERIC
Waterfront Value: \$ 10,000

Condition: 100

Notes: WF/FREESES POND



Map Lot Sub: 000208 000050 000000
Location: 9 HOLT DR EXT
Owner: PAPADOPOULOS, NICHOLAS A.
Waterfront Value: \$ 10,000

Condition: 100

Notes: WF/FREESES POND



Map Lot Sub: 000208 000051 000000
Location: 5 HOLT DR EXT
Owner: LUPA, JR, STANLEY
Waterfront Value: \$ 10,000

Condition: 100
Notes: WF/FREESES POND



Map Lot Sub: 000208 000053 000000
Location: 1 HOLT DR EXT
Owner: O'GARA, JOHN T
Waterfront Value: \$ 10,000

Condition: 100
Notes: WF/FREESES POND



Map Lot Sub: 000208 000056 000000
Location: 18 HOLT DR
Owner: NICOLAZZO, NANCY
Waterfront Value: \$ 10,000

Condition: 100
Notes: WF/FREESES POND



Map Lot Sub: 000208 000057 000000
Location: 18A HOLT DR
Owner: BERRY, JENNA MAE
Waterfront Value: \$ 10,000

Condition: 100
Notes: WF/FREESES POND



Map Lot Sub: 000208 000058 000000
Location: 107 NORTH RD
Owner: PERRON, PATRICIA
Waterfront Value: \$ 10,000

Condition: 100
Notes: WF/FREESES POND



Map Lot Sub: 000208 000059 000000
Location: NORTH RD
Owner: DEERFIELD, TOWN OF
Waterfront Value: \$ 10,000

Condition: 100
Notes: WF/FREESES POND



Map Lot Sub: 000208 000060 000000
Location: 97 NORTH RD
Owner: FOLSOM JR., ROLAND
Waterfront Value: \$ 10,000

Condition: 100
Notes: WF/FREESES POND



Map Lot Sub: 000208 000062 000000
Location: 93 NORTH RD
Owner: BROWN, FREDERICK
Waterfront Value: \$ 10,000

Condition: 100
Notes: WF/FREESES POND



Map Lot Sub: 000208 000063 000000
Location: 93A NORTH RD
Owner: CONROY, TERRENCE E
Waterfront Value: \$ 10,000

Condition: 100
Notes: WF/FREESES POND



Map Lot Sub: 000208 000070 000000
Location: 16 MT VIEW RD
Owner: BOLDUC, GARY
Waterfront Value: \$ 10,000

Condition: 100
Notes: WF/FREESES POND



Map Lot Sub: 000208 000076 000000
Location: SHADY LN
Owner: WHITE, SUSAN B
Waterfront Value: \$ 10,000

Condition: 100
Notes: WF/FREESES POND



Map Lot Sub: 000208 000077 000000
Location: SHADY LN
Owner: MEYER, JAMES
Waterfront Value: \$ 10,000

Condition: 100
Notes: WF/FREESES POND



Map Lot Sub: 000208 000081 000000
Location: PINE AVE
Owner: DORVAL, KEVIN P
Waterfront Value: \$ 10,000

Condition: 100
Notes: WF/FREESES POND



Map Lot Sub: 000208 000082 000000
Location: 11 PINE AVE
Owner: MICHAUD, PAUL
Waterfront Value: \$ 10,000

Condition: 100
Notes: WF/FREESES POND



Map Lot Sub: 000208 000083 000000
Location: 11A PINE AVE
Owner: SAVINELLI, CARL
Waterfront Value: \$ 10,000

Condition: 100
Notes: WF/FREESES POND



Map Lot Sub: 000208 000084 000000
Location: 13 PINE AVE
Owner: FENSTERMAKER, JERRY
Waterfront Value: \$ 10,000

Condition: 100
Notes: WF/FREESES POND



Map Lot Sub: 000208 000085 000000
Location: 25A PENN AVE
Owner: HURD, AMIE M.
Waterfront Value: \$ 10,000

Condition: 100
Notes: WF/FREESES POND



Map Lot Sub: 000208 000086 000000
Location: 25 PENN AVE
Owner: DEVEAU-HURD, YVETTE
Waterfront Value: \$ 10,000

Condition: 100
Notes: WF/FREESES POND



Map Lot Sub: 000208 000087 000000
Location: 23 PENN AVE
Owner: FERRIS, SHAWN C
Waterfront Value: \$ 10,000

Condition: 100
Notes: WF/FREESES POND



Map Lot Sub: 000208 000088 000000
Location: 21A PENN AVE
Owner: KANACH, MARY P
Waterfront Value: \$ 10,000

Condition: 100
Notes: WF/FREESES POND



Map Lot Sub: 000208 000089 000000
Location: 21 PENN AVE
Owner: CORMIER, SCOTT
Waterfront Value: \$ 10,000

Condition: 100
Notes: WF/FREESES POND



Map Lot Sub: 000208 000090 000000
Location: 19 PENN AVE
Owner: ALLQUIST, MARY F, TTEE
Waterfront Value: \$ 10,000

Condition: 100
Notes: WF/FREESES POND



Map Lot Sub: 000208 000091 000000
Location: 17A PENN AVE
Owner: NORRIS, RACHEL L
Waterfront Value: \$ 10,000

Condition: 100
Notes: WF/FREESES POND

	Date	Book/Page	Type	Price
Most Recent Sale:	10/15/12	5367/0644	Q I	\$135,000
Current Assessment:				\$113,100



Map Lot Sub: 000208 000092 000000
Location: 17 PENN AVE
Owner: SKOOG, ELIZABETH
Waterfront Value: \$ 10,000

Condition: 100
Notes: WF/FREESES POND



Map Lot Sub: 000208 000093 000000
Location: 15A PENN AVE
Owner: SMITH, DONALD WALKER
Waterfront Value: \$ 10,000

Condition: 100
Notes: WF/FREESES POND



Map Lot Sub: 000208 000094 000000
Location: 15 PENN AVE
Owner: KOPRESKI, MARC
Waterfront Value: \$ 10,000

Condition: 100
Notes: WF/FREESES POND

	Date	Book/Page	Type	Price
Most Recent Sale:	08/11/14	5552/0602	Q I	\$174,933
Current Assessment:				\$173,900



Map Lot Sub: 000208 000095 000000
Location: 13 PENN AVE
Owner: HOW, JAMES R.
Waterfront Value: \$ 10,000

Condition: 100
Notes: WF/FREESES POND



Map Lot Sub: 000208 000113 000000
Location: 8 LEWIS DR
Owner: GANCARZ, DAVID J
Waterfront Value: \$ 10,000

Condition: 100
Notes: WF/FREESES POND



Map Lot Sub: 000208 000115 000000
Location: 10 LEWIS DR
Owner: SMITH, MARK
Waterfront Value: \$ 10,000

Condition: 100
Notes: WF/FREESES POND



Map Lot Sub: 000208 000116 000000
Location: 12 LEWIS DR
Owner: MURRAY, JOCELYN E.
Waterfront Value: \$ 10,000

Condition: 100
Notes: WF/FREESES POND

	Date	Book/Page	Type	Price
Most Recent Sale:	08/12/14	5552/1848	Q I	\$118,000
Current Assessment:				\$119,900



Map Lot Sub: 000209 000027 000000
Location: 68 NORTH RD
Owner: MCDANIEL, CHRISTINE M.
Waterfront Value: \$ 10,000

Condition: 100
Notes: WF/FREESES POND



Map Lot Sub: 000209 000028 000000
Location: 70 NORTH RD
Owner: LITZ, JOHN
Waterfront Value: \$ 10,000

Condition: 100
Notes: WF/FREESES POND



Map Lot Sub: 000209 000029 000000
Location: RTE 43-107
Owner: DEERFIELD, TOWN OF
Waterfront Value: \$ 10,000

Condition: 100
Notes: WF/FREESES POND



Map Lot Sub: 000209 000030 000000
Location: 2 FREESES POND RD
Owner: WIDMER JR., SHELDON
Waterfront Value: \$ 10,000

Condition: 100
Notes: WF/FREESES POND



Map Lot Sub: 000209 000031 000000
Location: 6 FREESES POND RD
Owner: BURY, WALTER E.
Waterfront Value: \$ 10,000

Condition: 100
Notes: WF/FREESES POND



Map Lot Sub: 000209 000033 000000
Location: 12 FREESES POND RD
Owner: SHIMER, SCOTT W
Waterfront Value: \$ 10,000

Condition: 100
Notes: WF/FREESES POND



Map Lot Sub: 000406 000015 000000
Location: 16 OLD COFFEETOWN RD
Owner: HICKS, STEPHEN B - TRUSTEE
Waterfront Value: \$ 10,000

Condition: 50
Notes: WF/LAMPREY RF/LTD



Map Lot Sub: 000415 000010 000000
Location: 30 RAYMOND RD
Owner: ROLLINS, WILLIS
Waterfront Value: \$ 10,000

Condition: 50
Notes: WF/LAMPREY RF/LTD



Map Lot Sub: 000415 000017 000000
Location: 1 MILLSTONE LN
Owner: O'NEAL, ALAN E
Waterfront Value: \$ 10,000

Condition: 50
Notes: WF/LAMPREY RF/LTD



Map Lot Sub: 000415 000018 000000
Location: 48 RAYMOND RD
Owner: MOULTON, BRIAN
Waterfront Value: \$ 10,000

Condition: 50
Notes: WF/LAMPREY RF/LTD



Map Lot Sub: 000424 000063 000000
Location: 221 RAYMOND RD
Owner: CHASSE, KEITH
Waterfront Value: \$ 10,000

Condition: 50

Notes: LAMPREY RF/WET/ACC

	Date	Book/Page	Type	Price
Most Recent Sale:	12/03/13	5498/2977	Q I	\$234,933
Current Assessment:				\$239,400



Map Lot Sub: 000424 000112 000000
Location: 145 RAYMOND RD
Owner: COLE FAMILY TRUST
Waterfront Value: \$ 10,000

Condition: 50

Notes: LAMPREY RF/DTW WF



Map Lot Sub: 000209 000026 000000
Location: 66 NORTH RD
Owner: DEERFIELD SCHOOL DISTRICT
Waterfront Value: \$ 20,000

Condition: 200

Notes: FREESES POND/XCS W



Map Lot Sub: 000209 000049 000000
Location: 53 NORTH RD
Owner: FERGUSON, ELIZABETH T
Waterfront Value: \$ 20,000

Condition: 100

Notes: WF/LAMPREY RF

	Date	Book/Page	Type	Price
Most Recent Sale:	11/05/13	5492/2542	Q I	\$295,000
Current Assessment:				\$288,300



Map Lot Sub: 000401 000002 000000
Location: 51 LAKE RD
Owner: WILLWERTH, LAWRENCE J
Waterfront Value: \$ 31,300

Condition: 25
Notes: WA/NL/RESTRICTIONS



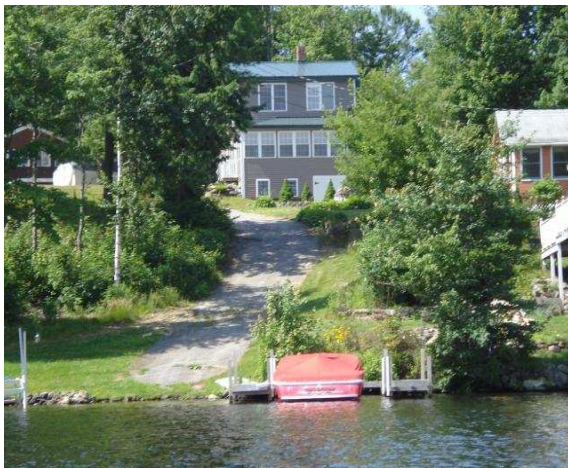
Map Lot Sub: 000201 000021 000000
Location: KENOZA AVE
Owner: CYPHERS, RAYMOND L
Waterfront Value: \$ 37,500

Condition: 30
Notes: WA/NORTHWOOD LAKE



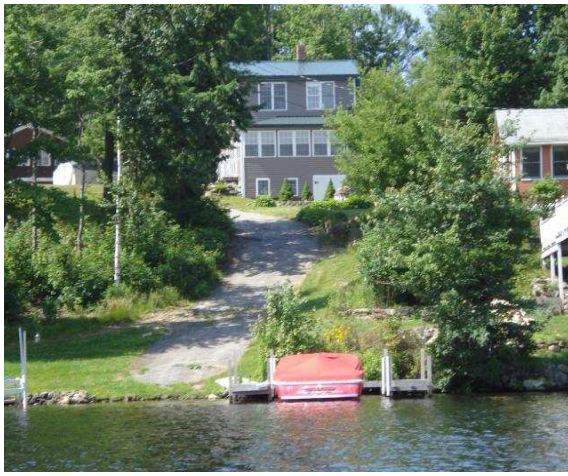
Map Lot Sub: 000201 000022 000000
Location: 12D KENOZA AVE
Owner: HARDY, PAMELA J, TTEE
Waterfront Value: \$ 37,500

Condition: 30
Notes: WA/NORTHWOOD LAKE



Map Lot Sub: 000201 000023 000000
Location: 12C KENOZA AVE
Owner: MCGOVERN, PATRICK J.
Waterfront Value: \$ 37,500

Condition: 30
Notes: WA/NORTHWOOD LAKE



Map Lot Sub: 000201 000024 000000
Location: 12B KENOZA AVE
Owner: MCGAFFIGAN ETAL, PETER THOMAS
Waterfront Value: \$ 37,500

Condition: 30
Notes: WA/NORTHWOOD LAKE



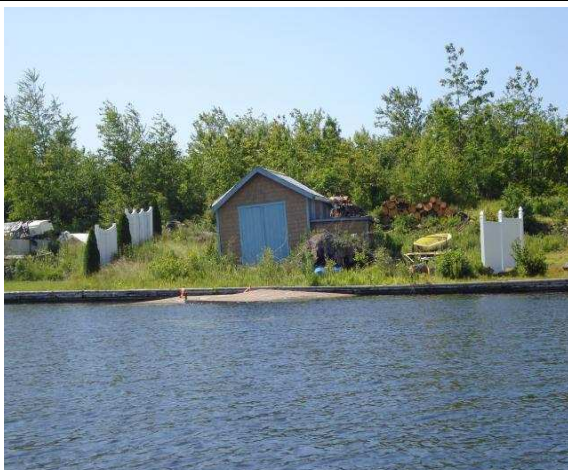
Map Lot Sub: 000201 000027 000000
Location: 12F KENOZA AVE
Owner: MCGOVERN, PATRICK J.
Waterfront Value: \$ 37,500

Condition: 30
Notes: WA/NORTHWOOD LAKE



Map Lot Sub: 000401 000001 000000
Location: 18 LAKE SITES DR
Owner: PLUMLEY, LAURIE
Waterfront Value: \$ 37,500

Condition: 30
Notes: SHARED WTR ACC/NL



Map Lot Sub: 000201 000013 000000
Location: 6 NORTHWOOD LAKE
Owner: STEVENS, HARLEY F.
Waterfront Value: \$ 50,000

Condition: 40
Notes: BAS/UND/NORTHWOOD



Map Lot Sub: 000201 000015 000000
Location: SAND PIT AVE
Owner: DEERFIELD, TOWN OF
Waterfront Value: \$ 50,000

Condition: 40
Notes: BAS/UND/NORTHWOOD



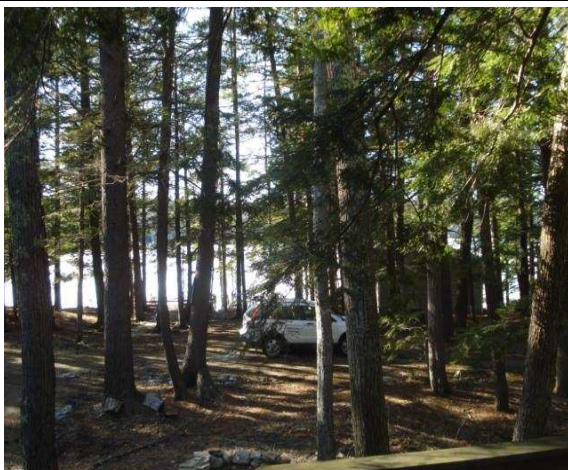
Map Lot Sub: 000201 000026 000000
Location: 12G KENOZA AVE
Owner: MCGOVERN-TRUSTEE, HELENE M.
Waterfront Value: \$ 50,000

Condition: 40
Notes: WA/NORTHWOOD LK/VU



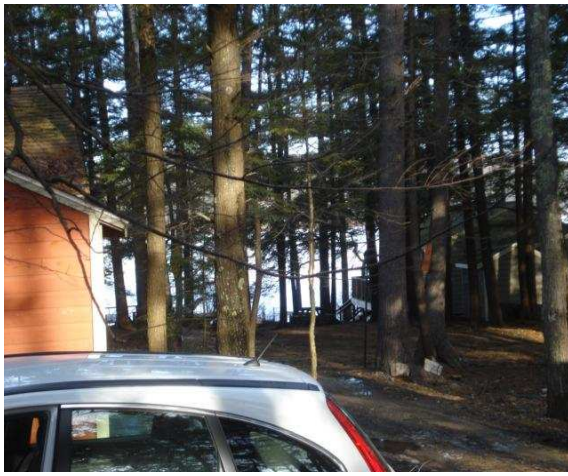
Map Lot Sub: 000202 000008 000000
Location: BAKER AVE
Owner: FORD, RUSSELL B
Waterfront Value: \$ 50,000

Condition: 40
Notes: NAT/UND/85'/NL WF



Map Lot Sub: 000207 000064 000000
Location: 1 DUKE'S LN
Owner: HEGARTY, RICHARD S
Waterfront Value: \$ 56,000

Condition: 20
Notes: SHRD WTR ACC/PL WF



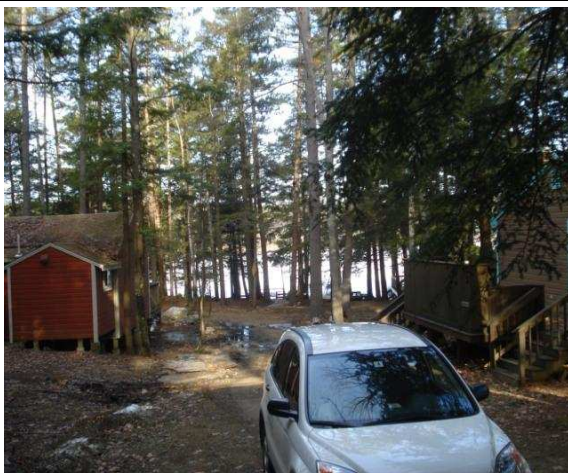
Map Lot Sub: 000207 000065 000000
Location: 2 DUKE'S LN
Owner: ARSENAULT, ROBERT K.
Waterfront Value: \$ 56,000

Condition: 20
Notes: SHRD WTR ACC/PL WF



Map Lot Sub: 000207 000066 000000
Location: 15 SUNSET LN
Owner: STEVENSON, TINA
Waterfront Value: \$ 56,000

Condition: 20
Notes: SHRD WTR ACC/PL WF



Map Lot Sub: 000207 000067 000000
Location: 3 DUKE'S LN
Owner: PRATTE, MAURICE G
Waterfront Value: \$ 56,000

Condition: 20
Notes: SHRD WTR ACC/PL WF



Map Lot Sub: 000207 000068 000000
Location: 4 DUKE'S LN
Owner: GARLO, ALBERT S.
Waterfront Value: \$ 56,000

Condition: 20
Notes: SHRD WTR ACC/PL WF



Map Lot Sub: 000401 000012 000000
Location: 11 LAKE SITES DR
Owner: ROYER, RONALD I
Waterfront Value: \$ 100,000

Condition: 80
Notes: WF/BAS/NORTHWOOD



Map Lot Sub: 000202 000023 000000
Location: 49 BAKER AVE
Owner: GARDNER, JR, JOHN A
Waterfront Value: \$ 106,300

Condition: 85
Notes: NL/GD/-20RBL/DTW W



Map Lot Sub: 000204 000034 000000
Location: 12 GULF RD
Owner: AMBROSE, ELEANOR
Waterfront Value: \$ 112,000

Condition: 40
Notes: PL/WA/OBST VU WF



Map Lot Sub: 000204 000038 000000
Location: 16 GULF RD
Owner: ANDERSON, GARY D
Waterfront Value: \$ 112,000

Condition: 40
Notes: PL/WA/OBST VU WF



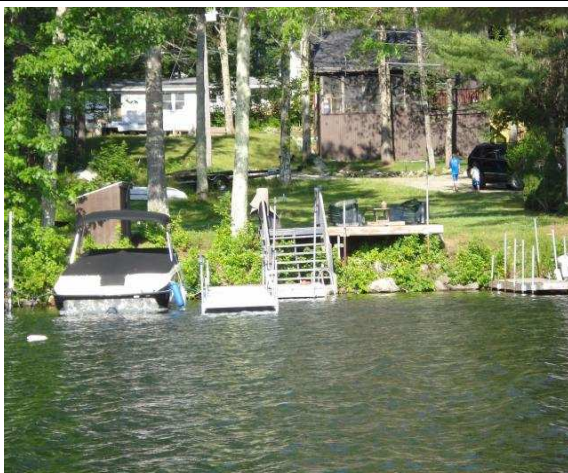
Map Lot Sub: 000205 000079 000000
Location: 1 CHARLIE LN
Owner: MCKENZIE, JOSEPH J, TTEE
Waterfront Value: \$ 112,000

Condition: 40
Notes: BAS/LTD/15'/PL WF



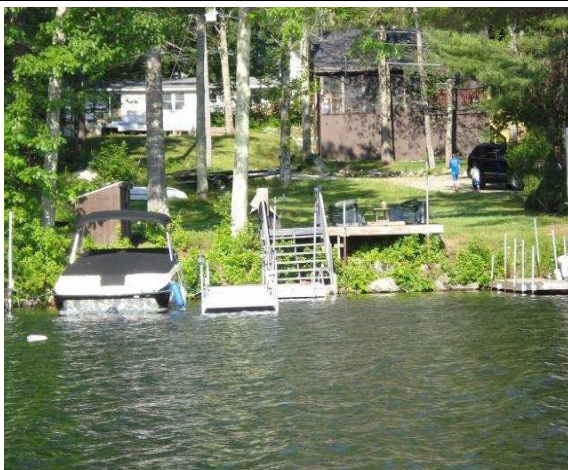
Map Lot Sub: 000206 000010 000000
Location: 8 SCOTT LN
Owner: THOMPSON, DANIEL, ET AL
Waterfront Value: \$ 112,000

Condition: 40
Notes: PL/SHRD WA WF



Map Lot Sub: 000206 000011 000000
Location: 9 SCOTT LN
Owner: GIBERSON, TIMOTHY
Waterfront Value: \$ 112,000

Condition: 40
Notes: PL/SHD WTR ACC WF



Map Lot Sub: 000206 000012 000000
Location: 10 SCOTT LN
Owner: BUZZELL, JESSE
Waterfront Value: \$ 112,000

Condition: 40
Notes: PL/SHD WTR ACC WF



Map Lot Sub: 000206 000015 000000
Location: 4 SKI DOO LN
Owner: WALSH, JOSEPH R
Waterfront Value: \$ 112,000

Condition: 40
Notes: PL/WTR ACC WF



Map Lot Sub: 000207 000001 000000
Location: ROW NORTH RD
Owner: DWYER, AUDREY E
Waterfront Value: \$ 112,000

Condition: 40
Notes: PL/UND/BAS/30' WF



Map Lot Sub: 000207 000023 000000
Location: 5 LOON LEDGE LN
Owner: SILVIA, RICHARD L
Waterfront Value: \$ 112,000

Condition: 40
Notes: PL/WA/ACROS 207-21



Map Lot Sub: 000201 000016 000000
Location: 7 NORTHWOOD LAKE
Owner: DUNSTAN, CHRISTOPHER G
Waterfront Value: \$ 125,000

Condition: 100
Notes: AVS WF/NORTHWOOD



Map Lot Sub: 000201 000025 000000
Location: KENOZA AVE
Owner: DUNN, LAWRENCE
Waterfront Value: \$ 125,000

Condition: 100
Notes: AVS/95'/NORTHWOOD



Map Lot Sub: 000201 000031 000000
Location: 13 BAKER AVE
Owner: GOODRIDGE, THOMAS W
Waterfront Value: \$ 125,000

Condition: 100
Notes: NL/AVS WF/180'



Map Lot Sub: 000201 000033 000000
Location: 15 BAKER AVE
Owner: DROUIN RENE A.
Waterfront Value: \$ 125,000

Condition: 100
Notes: AVS/100'/NORTHWOOD



Map Lot Sub: 000201 000034 000000
Location: 16 BAKER AVE
Owner: ANDERSON, JOHN W
Waterfront Value: \$ 125,000

Condition: 100
Notes: AVS/110'/NORTHWOOD



Map Lot Sub: 000201 000037 000000
Location: 18 BAKER AVE
Owner: CASH, FARREN ABELL & WALSH
Waterfront Value: \$ 125,000

Condition: 100
Notes: AVS/NORTHWOOD/175'



Map Lot Sub: 000201 000038 000000
Location: 19 BAKER AVE
Owner: CLARK, JUDITH A.
Waterfront Value: \$ 125,000

Condition: 100
Notes: AVS/NORTHWOOD/70'



Map Lot Sub: 000201 000039 000000
Location: 20 BAKER AVE
Owner: ALLEN, WAYNE A
Waterfront Value: \$ 125,000

Condition: 100
Notes: AVS/NORTHWOOD/129'



Map Lot Sub: 000201 000040 000000
Location: 20A NORTHWOOD LAKE
Owner: PETERSON, KENNETH
Waterfront Value: \$ 125,000

Condition: 100
Notes: AVS/NORTHWOOD/85'



Map Lot Sub: 000201 000041 000000
Location: 21 BAKER AVE
Owner: SYLVIA, JACQUELINE
Waterfront Value: \$ 125,000

Condition: 100
Notes: AVS/NORTHWOOD/155'



Map Lot Sub: 000201 000043 000000
Location: 22 BAKER AVE
Owner: ROBERTS, LOUISE P
Waterfront Value: \$ 125,000

Condition: 100
Notes: AVS/NORTHWOOD/140'



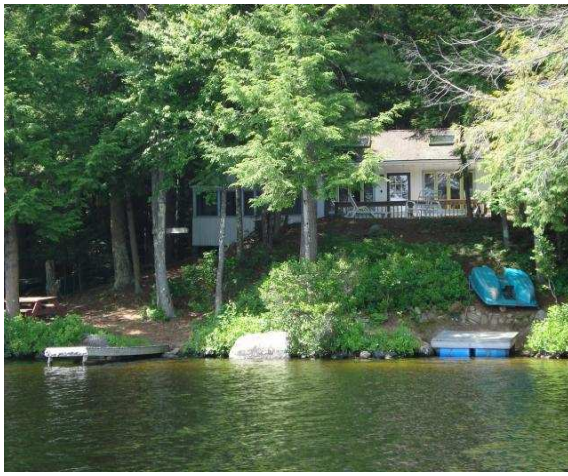
Map Lot Sub: 000202 000001 000000
Location: 25 BAKER AVE
Owner: STILES, HOWARD W - TRUSTEE
Waterfront Value: \$ 125,000

Condition: 100
Notes: AVS/NORTHWOOD/175'



Map Lot Sub: 000202 000009 000000
Location: 34 BAKER AVE
Owner: DANOFF, DOUGLAS M.
Waterfront Value: \$ 125,000

Condition: 100
Notes: AVS/NORTHWOOD/74'



Map Lot Sub: 000202 000012 000000
Location: 37 BAKER AVE
Owner: JOHNSON, THOMAS A
Waterfront Value: \$ 125,000

Condition: 100
Notes: AVS/NORTHWOOD/100'



Map Lot Sub: 000401 000004 000000
Location: 46 LAKE RD
Owner: CHAMBERLIN, STEVEN M.
Waterfront Value: \$ 125,000

Condition: 100
Notes: AVS/NORTHWOOD/60'



Map Lot Sub: 000401 000005 000000
Location: 48 LAKE RD
Owner: RANDALL, LUCILLE TRUSTEE
Waterfront Value: \$ 125,000

Condition: 100
Notes: AVS/NORTHWOOD/50'



Map Lot Sub: 000401 000007 000000
Location: 50 LAKE RD
Owner: TOWLE JR., GEORGE A, TTEE
Waterfront Value: \$ 125,000

Condition: 100
Notes: AVS/NORTHWOOD/110'



Map Lot Sub: 000204 000036 000000
Location: 14 GULF RD
Owner: PEARCE, DAVID, SR
Waterfront Value: \$ 126,000

Condition: 45
Notes: PL WA WF/VU



Map Lot Sub: 000204 000037 000000
Location: 14A GULF RD
Owner: CAMPBELL, BRYAN L.
Waterfront Value: \$ 126,000

Condition: 45
Notes: PL WA WF/VU



Map Lot Sub: 000201 000017 000000
Location: KLOPP AVE
Owner: STONE, RICHARD M & HENRY R
Waterfront Value: \$ 131,300

Condition: 105
Notes: GD/NORTHWOOD/100'



Map Lot Sub: 000201 000018 000000
Location: 10 KLOPP AVE
Owner: BEAUCHAMP, PAUL W
Waterfront Value: \$ 131,300

Condition: 105
Notes: GD/NORTHWOOD/100'



Map Lot Sub: 000201 000019 000000
Location: 11 KLOPP AVE
Owner: KLOP, FRANCES C - TRUSTEE
Waterfront Value: \$ 131,300

Condition: 105
Notes: GD/NORTHWOOD/100'



Map Lot Sub: 000201 000032 000000
Location: 14 BAKER AVE
Owner: ERICKSON II, DAVID - TRUSTEE
Waterfront Value: \$ 131,300

Condition: 105
Notes: GD/NORTHWOOD/140'



Map Lot Sub: 000201 000044 000000
Location: 23 BAKER AVE
Owner: LENCKI, DONNA K REV TR
Waterfront Value: \$ 131,300

Condition: 105
Notes: AVS+XCS/NWOOD/243'



Map Lot Sub: 000201 000046 000000
Location: 21A BAKER AVE
Owner: GEISLER, RICHARD J
Waterfront Value: \$ 131,300

Condition: 105
Notes: GD/NORTHWOOD/80' W



Map Lot Sub: 000202 000002 000000
Location: 27 BAKER AVE
Owner: T.K. SOCHA, LLC
Waterfront Value: \$ 131,300

Condition: 105
Notes: GD/NORTHWOOD/70' W



Map Lot Sub: 000202 000003 000000
Location: 28 BAKER AVE
Owner: T.K. SOCHA, LLC
Waterfront Value: \$ 131,300

Condition: 105
Notes: GD/NORTHWOOD/70' W



Map Lot Sub: 000202 000004 000000
Location: 29 BAKER AVE
Owner: DEFRUSCIO, ANTHONY J
Waterfront Value: \$ 131,300

Condition: 105
Notes: GD/NORTHWOOD/160'



Map Lot Sub: 000202 000005 000000
Location: 30 BAKER AVE
Owner: JOY, DAVID M
Waterfront Value: \$ 131,300

Condition: 105
Notes: GD/NORTHWOOD/40' W



Map Lot Sub: 000202 000006 000000
Location: 31 BAKER AVE
Owner: GREENLEAF, ROBERT A. & JEAN E.
Waterfront Value: \$ 131,300

Condition: 105
Notes: GD/NORTHWOOD/74' W



Map Lot Sub: 000202 000007 000000
Location: 32 BAKER AVE
Owner: BENNETT, LINDA M
Waterfront Value: \$ 131,300

Condition: 105
Notes: GD/NORTHWOOD/66' W



Map Lot Sub: 000202 000011 000000
Location: 36 BAKER AVE
Owner: FONTAINE, LORRAINE D - TRUSTEE
Waterfront Value: \$ 131,300

Condition: 105
Notes: GD/NORTHWOOD/98' W



Map Lot Sub: 000202 000013 000000
Location: 38 BAKER AVE
Owner: COX, MICHAEL & JENNIFER
Waterfront Value: \$ 131,300

Condition: 105
Notes: GD/NORTHWOOD/120'



Map Lot Sub: 000202 000015 000000
Location: 40 BAKER AVE
Owner: HAND, REX ALAN
Waterfront Value: \$ 131,300

Condition: 105
Notes: GD/NORTHWOOD/107'



Map Lot Sub: 000202 000016 000000
Location: 41 BAKER AVE
Owner: PAPADINIS, PAMELA P
Waterfront Value: \$ 131,300

Condition: 105
Notes: GD/NORTHWOOD/100'



Map Lot Sub: 000202 000017 000000
Location: 42 BAKER AVE
Owner: HUGHES, ROBERT E
Waterfront Value: \$ 131,300

Condition: 105
Notes: GD/NORTHWOOD/100'



Map Lot Sub: 000202 000018 000000
Location: 43 BAKER AVE
Owner: LECLERC, DOROTHY T, TRUSTEE
Waterfront Value: \$ 131,300

Condition: 105
Notes: GD/NORTHWOOD/100'



Map Lot Sub: 000202 000019 000000
Location: 44 BAKER AVE
Owner: ANDERSON, JOHN
Waterfront Value: \$ 131,300

Condition: 105
Notes: GD/NORTHWOOD/235'



Map Lot Sub: 000202 000021 000000
Location: 47 BAKER AVE
Owner: LOMBARDOZZI J, RICHARD TRUSTEE
Waterfront Value: \$ 131,300

Condition: 105
Notes: GD/NORTHWOOD/104'



Map Lot Sub: 000202 000022 000000
Location: 48 BAKER AVE
Owner: FORTIN, MARK C
Waterfront Value: \$ 131,300

Condition: 105
Notes: GD/NORTHWOOD/125'



Map Lot Sub: 000401 000010 000000
Location: 9 LAKE SITES DR
Owner: CRAMER, KATHRYN
Waterfront Value: \$ 131,300

Condition: 105
Notes: AVS/NORTHWOOD 140'



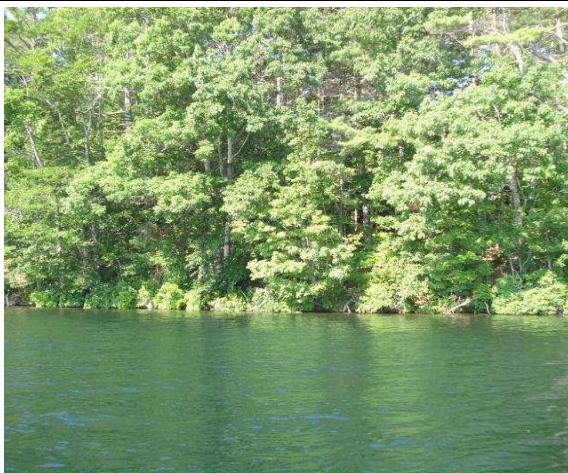
Map Lot Sub: 000201 000036 000000
Location: 17 BAKER AVE
Owner: HUGHES, BETTY P
Waterfront Value: \$ 137,500

Condition: 110
Notes: NL/GD+5 XCS/225' W



Map Lot Sub: 000201 000045 000000
Location: 24 BAKER AVE
Owner: GUTHERY, RUTH B REV TRUST
Waterfront Value: \$ 137,500

Condition: 110
Notes: NL/AVS+10XCS/660'



Map Lot Sub: 000207 000002 000000
Location: NORTH RD
Owner: ANNMARGEO, LLC
Waterfront Value: \$ 140,000

Condition: 50
Notes: PLBAS/UND/211'XCS



Map Lot Sub: 000201 000009 000000
Location: 88 SLEEPY HOLLOW LN
Owner: READ, WALTER H
Waterfront Value: \$ 143,800

Condition: 115
Notes: VGD/NORTHWOOD/75'



Map Lot Sub: 000201 000014 000000
Location: 6 SAND PIT AVE
Owner: LENCKI, DONNA K.
Waterfront Value: \$ 143,800

Condition: 115
Notes: VGD/NORTHWOOD/175'



Map Lot Sub: 000202 000010 000000
Location: 35 BAKER AVE
Owner: WADLEIGH, SARAH REV TRT/TRSTEE
Waterfront Value: \$ 143,800

Condition: 115
Notes: VGD/NORTHWOOD/141'



Map Lot Sub: 000202 000014 000000
Location: 39 BAKER AVE
Owner: DAMON, DONALD L
Waterfront Value: \$ 143,800

Condition: 115
Notes: NL/GD+10 XCS/315'



Map Lot Sub: 000202 000020 000000
Location: 46 BAKER AVE
Owner: SOUSA, MANUEL D
Waterfront Value: \$ 143,800

Condition: 115
Notes: VGD/NORTHWOOD/118'



Map Lot Sub: 000201 000007 000000
Location: 104 SLEEPY HOLLOW LN
Owner: STEVENS, HARLEY F.
Waterfront Value: \$ 156,300

Condition: 125
Notes: 190'/EXC/NORTHWOOD



Map Lot Sub: 000206 000013 000000
Location: 3 CHARLIE LN
Owner: MARTELL REVOCABLE TRUST
Waterfront Value: \$ 196,000

Condition: 70
Notes: BAS/PL/60'/LTD WF



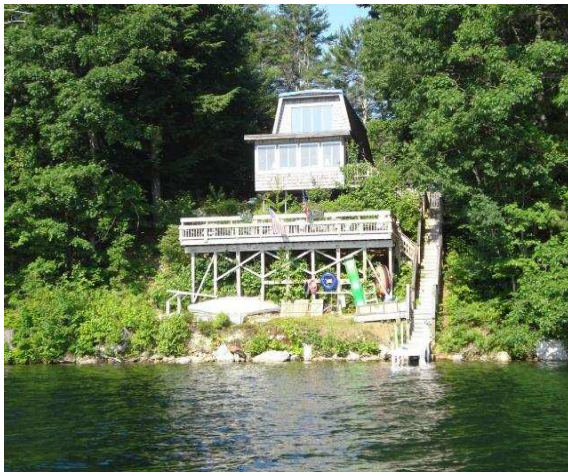
Map Lot Sub: 000206 000014 000000
Location: 2 CHARLIE LN
Owner: CADY-FERNANDES, LLC.
Waterfront Value: \$ 196,000

Condition: 70
Notes: BAS/PL/LTD/52' W



Map Lot Sub: 000206 000023 000000
Location: 1 SKI DOO LN
Owner: CAVANAUGH, ROBERT B 1998 TRUST
Waterfront Value: \$ 196,000

Condition: 70
Notes: BAS/PL/LTD/75' W



Map Lot Sub: 000207 000004 000000
Location: 3 RIDGE VIEW LANE
Owner: TELGE, PETER J
Waterfront Value: \$ 196,000

Condition: 70
Notes: BAS/PL/LTD/70' W



Map Lot Sub: 000207 000005 000000
Location: 2 RIDGE VIEW LANE
Owner: CROWLEY, JOHN A/CHARLOTTE A TT
Waterfront Value: \$ 196,000

Condition: 70
Notes: BAS/PL/LTD/100'



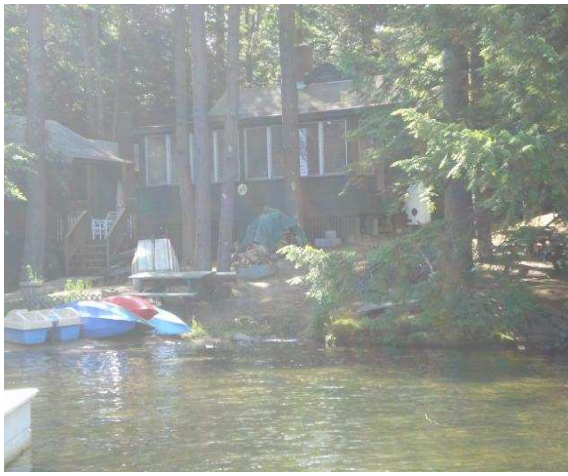
Map Lot Sub: 000207 000054 000000
Location: 9 SUNSET LN
Owner: NUTTER, BARBARA T
Waterfront Value: \$ 196,000

Condition: 70
Notes: BAS/PL/50'/LTD WF



Map Lot Sub: 000207 000055 000000
Location: 10 SUNSET LN
Owner: NOILES, RAYMOND
Waterfront Value: \$ 196,000

Condition: 70
Notes: BAS/PL/50'/LTD WF



Map Lot Sub: 000207 000071 000000
Location: 3 WILLOW LN
Owner: VLIET, MILLER J. VAN
Waterfront Value: \$ 196,000

Condition: 70
Notes: PL/BAS/COVE/LTD W



Map Lot Sub: 000204 000045 000000
Location: 299 NORTH RD
Owner: O'NEAL, FRANK
Waterfront Value: \$ 224,000

Condition: 80
Notes: BAS/PL/LTD/+XCS



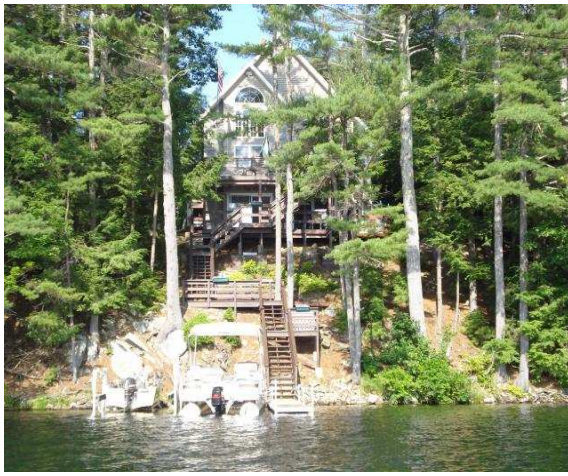
Map Lot Sub: 000206 000018 000000
Location: 3 SKI DOO LN
Owner: SPIDALE, SANDRA M.
Waterfront Value: \$ 224,000

Condition: 80
Notes: BAS/PLEASANT/75' W



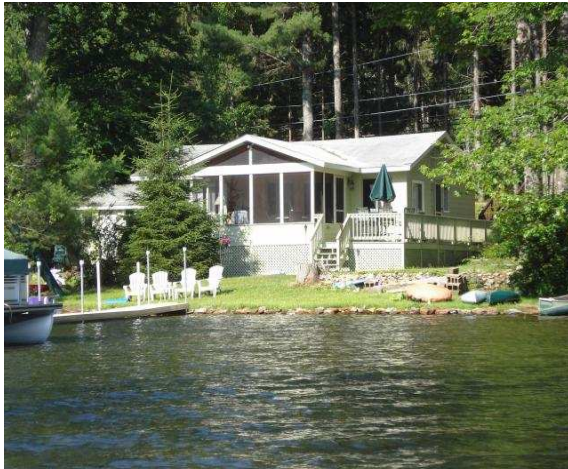
Map Lot Sub: 000206 000033 000000
Location: 255 NORTH RD
Owner: DUFFY JR, JOHN J
Waterfront Value: \$ 224,000

Condition: 80
Notes: BAS/PLEASANT/100'



Map Lot Sub: 000207 000006 000000
Location: 1 RIDGE VIEW LANE
Owner: LEVESQUE, CLAUDE R
Waterfront Value: \$ 224,000

Condition: 80
Notes: BAS/PLEASANT/60' W



Map Lot Sub: 000207 000042 000000
Location: 1 IVER JOHNSON LN
Owner: DAVIS, KENT E
Waterfront Value: \$ 224,000

Condition: 80
Notes: PL/AV/BA/COVE/LTD



Map Lot Sub: 000207 000043 000000
Location: 215A NORTH RD
Owner: FOOTE, PAUL T.
Waterfront Value: \$ 224,000

Condition: 80
Notes: PL/AV/BA/COVE/WEDY



Map Lot Sub: 000207 000012 000000
Location: 237 NORTH RD
Owner: LEVESQUE, CLAUDE R
Waterfront Value: \$ 238,000

Condition: 85
Notes: BAS/PL/+5BCH/45' W



Map Lot Sub: 000205 000055 000000
Location: 297 NORTH RD
Owner: SPINAZZOLA, ANTHONY TRUSTEE
Waterfront Value: \$ 252,000

Condition: 90
Notes: AVS/PL/80'/LTD WF



Map Lot Sub: 000205 000056 000000
Location: 297A NORTH RD
Owner: SPINAZZOLA, ANTHONY TRUSTEE
Waterfront Value: \$ 252,000

Condition: 90
Notes: AVS/PL/LTD/80' W



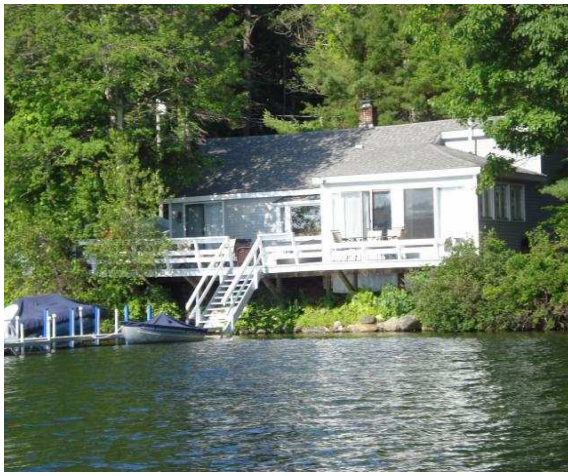
Map Lot Sub: 000206 000003 000000
Location: 2 SCOTT LN
Owner: CUMMING, GRANT
Waterfront Value: \$ 252,000

Condition: 90
Notes: AVS/PL/LTD/100'



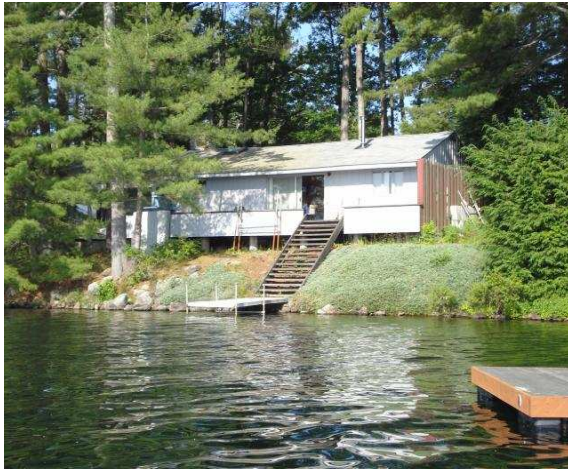
Map Lot Sub: 000206 000005 000000
Location: 4 SCOTT LN
Owner: HODGDON, STUART A, TTEE
Waterfront Value: \$ 252,000

Condition: 90
Notes: PL/AVS/LTD/50' WF



Map Lot Sub: 000206 000008 000000
Location: 7 SCOTT LN
Owner: DUDMAN, MARK T.
Waterfront Value: \$ 252,000

Condition: 90
Notes: AVS/PL/LTD/87' W



Map Lot Sub: 000206 000026 000000
Location: 5 POND VIEW LN
Owner: MIKULKA, STEVEN ET AL
Waterfront Value: \$ 252,000

Condition: 90
Notes: AVS/PL/LTD/138'



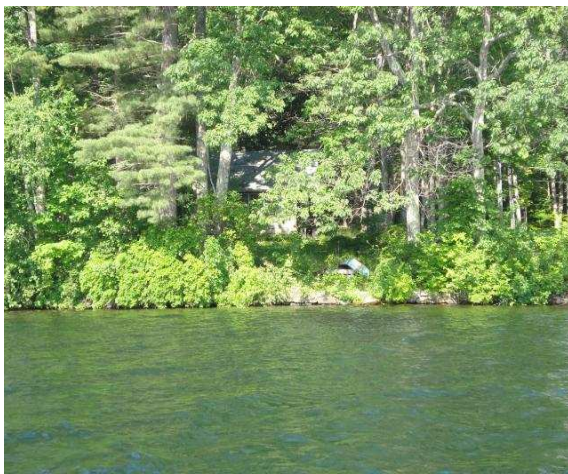
Map Lot Sub: 000206 000031 000000
Location: 1 POND VIEW LN
Owner: SIKES, RICHARD
Waterfront Value: \$ 252,000

Condition: 90
Notes: AVS/PL/LTD/75' W



Map Lot Sub: 000207 000003 000000
Location: 249 NORTH RD
Owner: DUMAS TRUSTEE, ROGER F
Waterfront Value: \$ 252,000

Condition: 90
Notes: AVS/PL/LTD/150'



Map Lot Sub: 000207 000018 000000
Location: 3 LOON LEDGE LN
Owner: DULEY, GEORGE
Waterfront Value: \$ 252,000

Condition: 90
Notes: AVS/PL/LTD/75' W



Map Lot Sub: 000207 000038 000000
Location: 6 IVER JOHNSON LN
Owner: DUBOIS, DALE R
Waterfront Value: \$ 252,000

Condition: 90
Notes: AVS/PL/LTD/100'



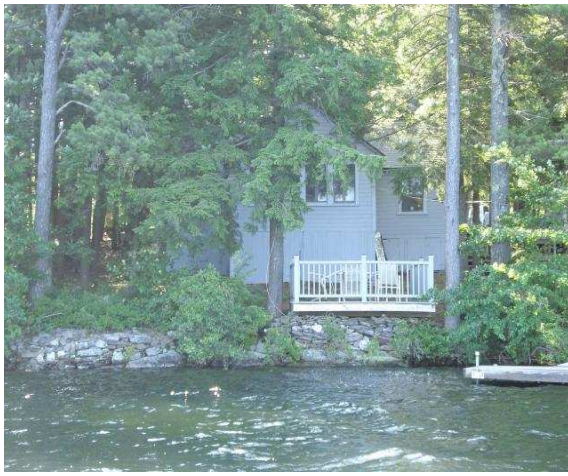
Map Lot Sub: 000207 000039 000000
Location: 5 IVER JOHNSON LN
Owner: MILLS, CYNTHIA J.
Waterfront Value: \$ 252,000

Condition: 90
Notes: AVS/PL/LTD/100'



Map Lot Sub: 000207 000053 000000
Location: 8 SUNSET LN
Owner: REMEIS, K., MOUSHEGIAN, K.
Waterfront Value: \$ 252,000

Condition: 90
Notes: AVS/PL/LTD/100'



Map Lot Sub: 000207 000057 000000
Location: 12 SUNSET LN
Owner: VALCOUR, VICTOR E & MARILYN-TR
Waterfront Value: \$ 252,000

Condition: 90
Notes: AVS/PL/LTD/100'



Map Lot Sub: 000207 000058 000000
Location: 13 SUNSET LN
Owner: PEARSON, JOHN E
Waterfront Value: \$ 252,000

Condition: 90
Notes: AVS/PL/LTD/100'



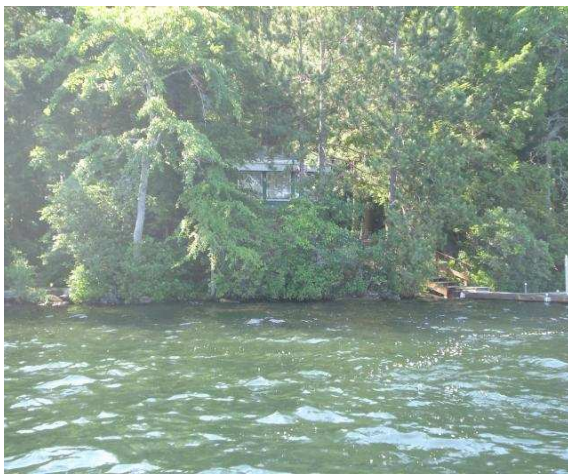
Map Lot Sub: 000207 000059 000000
Location: 14 SUNSET LN
Owner: FREITAS JR, JOSEPH W
Waterfront Value: \$ 252,000

Condition: 90
Notes: AVS/PL/LTD/125'



Map Lot Sub: 000207 000061 000000
Location: 16 SUNSET LN
Owner: GORDON, JAMES A
Waterfront Value: \$ 252,000

Condition: 90
Notes: AVS/PL/LTD/75' W



Map Lot Sub: 000207 000062 000000
Location: 17 SUNSET LN
Owner: BRADSTREET, WILLIAM E. TRUSTEE
Waterfront Value: \$ 252,000

Condition: 90
Notes: AVS/PL/LTD/100'



Map Lot Sub: 000207 000070 000000
Location: 2 WILLOW LN
Owner: PITMAN, RICHARD WILLIAM-TTEE
Waterfront Value: \$ 252,000

Condition: 90
Notes: AVS/PL/LTD/70' W



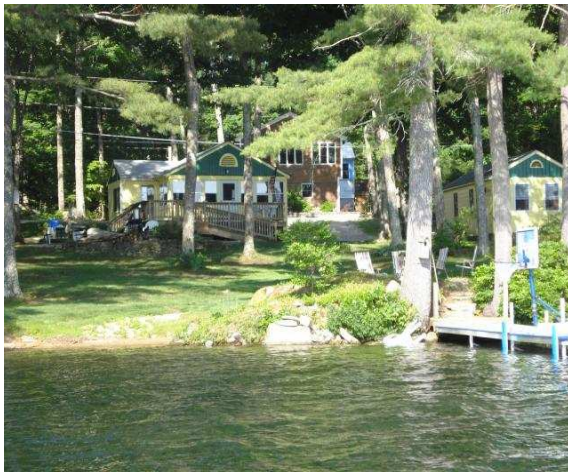
Map Lot Sub: 000207 000009 000000
Location: 241 NORTH RD
Owner: TENN, JAMES J, TTEE
Waterfront Value: \$ 266,000

Condition: 95
Notes: AVS/PL/+5 RMP/LTD



Map Lot Sub: 000207 000016 000000
Location: 1 LOON LEDGE LN
Owner: PECOR, PAUL O & PRISCILLA S
Waterfront Value: \$ 266,000

Condition: 95
Notes: AVS/PL/+5RMP/LTD W



Map Lot Sub: 000207 000020 000000
Location: 6 LOON LEDGE LN
Owner: FISHER, SCOTT T.
Waterfront Value: \$ 266,000

Condition: 95
Notes: AVS/PL/+5BCH/LTD W



Map Lot Sub: 000207 000021 000000
Location: 7 LOON LEDGE LN
Owner: JSIRANDANIS, DONALD T. TRUSTEE
Waterfront Value: \$ 266,000

Condition: 95
Notes: AVS/PL/+5BCH/LTD W



Map Lot Sub: 000207 000045 000000
Location: 213 NORTH RD
Owner: SMIGLIN, S. PETER & CAROL A.
Waterfront Value: \$ 266,000

Condition: 95
Notes: PL/AVS+5BCH-10DTW



Map Lot Sub: 000207 000073 000000
Location: 6 WILLOW LN
Owner: ATKINSON, THOMAS T-TRUSTEE
Waterfront Value: \$ 266,000

Condition: 95
Notes: AVS/PL/+5BCH/LTD W



Map Lot Sub: 000207 000075 000000
Location: 8 WILLOW LN
Owner: HEISER, G. STETSON, TTEE
Waterfront Value: \$ 266,000

Condition: 95
Notes: AVS/PL/+5 BCH/LTD



Map Lot Sub: 000205 000069 000000
Location: 6 LAKE VIEW LN
Owner: MOZER, LILLIAN M
Waterfront Value: \$ 280,000

Condition: 100
Notes: AVS/PLEASANT/110'



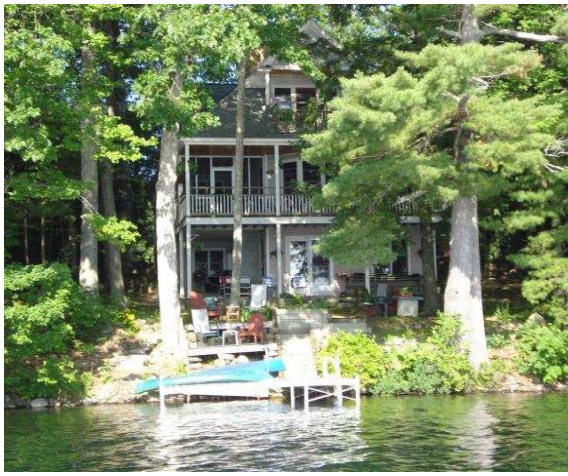
Map Lot Sub: 000206 000004 000000
Location: 3 SCOTT LN
Owner: AKEY, MARIAN O.- TRUSTEE
Waterfront Value: \$ 280,000

Condition: 100
Notes: AVS/PLEASANT/100'



Map Lot Sub: 000206 000006 000000
Location: 5 SCOTT LN
Owner: VIAR, PETER A
Waterfront Value: \$ 280,000

Condition: 100
Notes: AVS/PLEASANT/100'



Map Lot Sub: 000206 000024 000000
Location: 7 POND VIEW LN
Owner: MENARD FAMILY RESIDENCE TRUST
Waterfront Value: \$ 280,000

Condition: 100
Notes: AVS/PLEASANT/100'



Map Lot Sub: 000206 000029 000000
Location: 3 POND VIEW LN
Owner: BOWEN-IRISH, TERESA
Waterfront Value: \$ 280,000

Condition: 100
Notes: AVS/PLEASANT/75' W



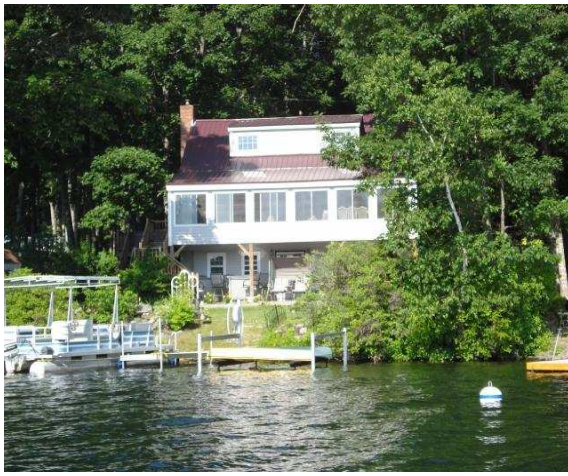
Map Lot Sub: 000206 000034 000000
Location: 253 NORTH RD
Owner: VAN BERKUM, PETER H
Waterfront Value: \$ 280,000

Condition: 100
Notes: AVS/PLEASANT/180'



Map Lot Sub: 000207 000007 000000
Location: 245 NORTH RD
Owner: GELATT, MILES R JR & JOY, TTEES
Waterfront Value: \$ 280,000

Condition: 100
Notes: AVS/PLEASANT/240'



Map Lot Sub: 000207 000028 000000
Location: 3 SUNRISE TERRACE LN
Owner: ROBINSON, ANN L
Waterfront Value: \$ 280,000

Condition: 100
Notes: AVS/PL/89'/CNOTES



Map Lot Sub: 000207 000030 000000
Location: 2 SUNRISE TERRACE LN
Owner: TOMBS, RICHARD K
Waterfront Value: \$ 280,000

Condition: 100
Notes: PL/AVS/LTD/CNOTE



Map Lot Sub: 000207 000040 000000
Location: 3 IVER JOHNSON LN
Owner: PARTHUM, CHARLES A
Waterfront Value: \$ 280,000

Condition: 100
Notes: AVS/PLEASANT/90' W



Map Lot Sub: 000207 000041 000000
Location: 2 IVER JOHNSON LN
Owner: BROCHU, PATRICK A
Waterfront Value: \$ 280,000

Condition: 100
Notes: AVS/PLEASANT/115'



Map Lot Sub: 000207 000048 000000
Location: 3 SUNSET LN
Owner: STEVENSON, GORDON C
Waterfront Value: \$ 280,000

Condition: 100
Notes: AVS/PLEASANT/165'



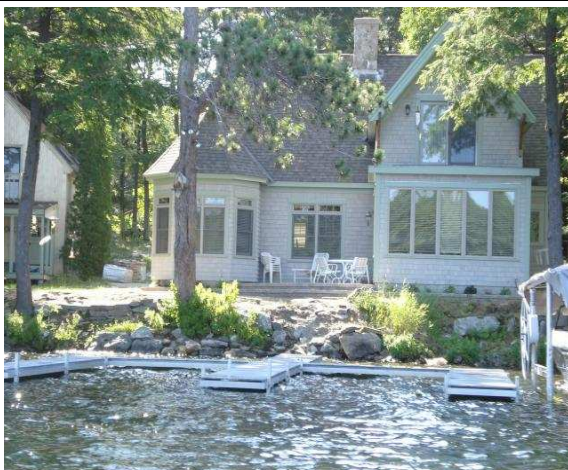
Map Lot Sub: 000207 000050 000000
Location: 4 SUNSET LN
Owner: LUCIANO, PAUL J
Waterfront Value: \$ 280,000

Condition: 100
Notes: AVS/PLEASANT/85' W



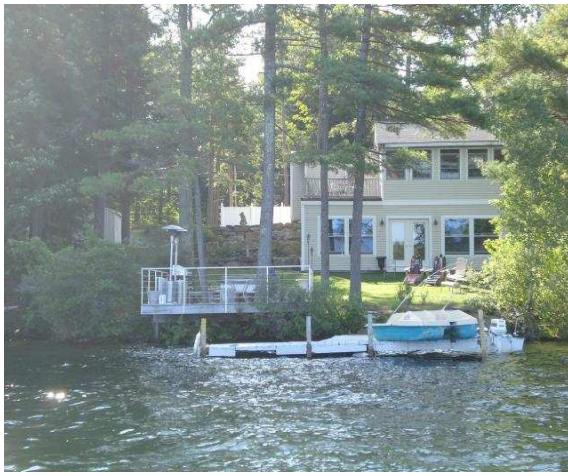
Map Lot Sub: 000207 000051 000000
Location: 5 SUNSET LN
Owner: HUME, PATRICIA W
Waterfront Value: \$ 280,000

Condition: 100
Notes: AVS/PLEASANT/110'



Map Lot Sub: 000207 000052 000000
Location: 6 SUNSET LN
Owner: VIENS RECREATIONAL TRUST
Waterfront Value: \$ 280,000

Condition: 100
Notes: AVS/PLEASANT/100'



Map Lot Sub: 000207 000056 000000
Location: 11 SUNSET LN
Owner: MATULAITIS, DEBRA L.
Waterfront Value: \$ 280,000

Condition: 100
Notes: AVS/PLEASANT/100'



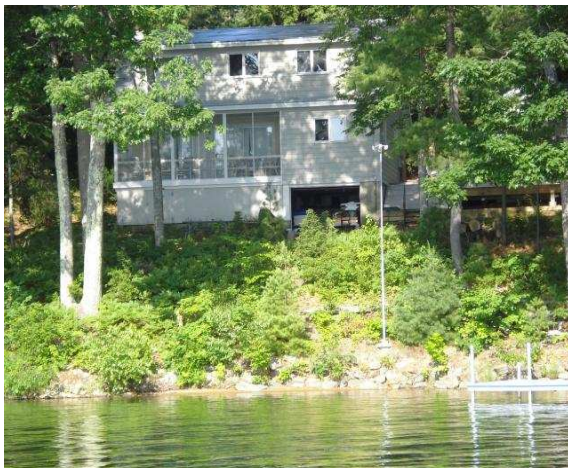
Map Lot Sub: 000207 000069 000000
Location: 1 WILLOW LN
Owner: MONTEVERDI, CHARLES S.
Waterfront Value: \$ 280,000

Condition: 100
Notes: AVS/PLEASANT/80' W



Map Lot Sub: 000206 000007 000000
Location: 6 SCOTT LN
Owner: GILL, DANIEL
Waterfront Value: \$ 294,000

Condition: 105
Notes: AVS/PL/+5 RMP/87'



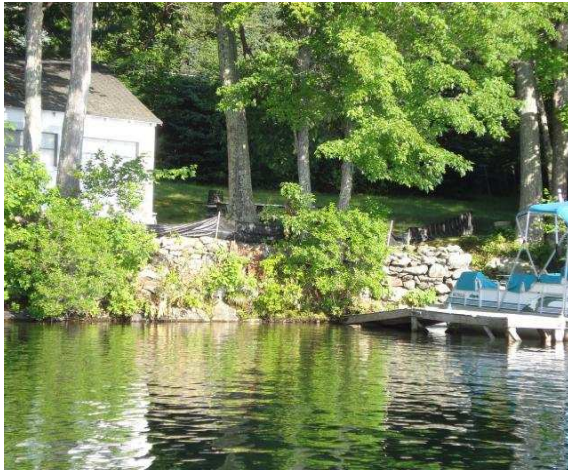
Map Lot Sub: 000206 000032 000000
Location: 257 NORTH RD
Owner: MOORE, MARY W. T.
Waterfront Value: \$ 294,000

Condition: 105
Notes: AVS/PL/+5XCS/265'



Map Lot Sub: 000207 000017 000000
Location: 2 LOON LEDGE LN
Owner: ALBERT, FRANK TRUSTEE FRANK AL
Waterfront Value: \$ 294,000

Condition: 105
Notes: AVS/PL/+5RMP/106'



Map Lot Sub: 000204 000041 000000
Location: 2D AMBROSE LN
Owner: AMBROSE, ELEANOR H
Waterfront Value: \$ 308,000

Condition: 110
Notes: AVS/PL/+20XCS/LTD



Map Lot Sub: 000205 000066 000000
Location: 8 LAKE VIEW LN
Owner: FARRELLY, JOSEPH & ANN TTEE'S
Waterfront Value: \$ 308,000

Condition: 110
Notes: PL/AVS/ABAS/LTD W



Map Lot Sub: 000206 000016 000000
Location: 5 SKI DOO LN
Owner: BICKFORD, SAMUEL W. JR
Waterfront Value: \$ 308,000

Condition: 110
Notes: AVS/ABAS/PL/LTD W



Map Lot Sub: 000206 000035 000000
Location: 251A NORTH RD
Owner: FOLKS, DAVID G.
Waterfront Value: \$ 308,000

Condition: 110
Notes: AVS/PL/+10XCS/397'



Map Lot Sub: 000207 000008 000000
Location: 243 NORTH RD
Owner: PABLO, JUAN A
Waterfront Value: \$ 308,000

Condition: 110
Notes: AVS/PL/+10XCS/350'



Map Lot Sub: 000207 000014 000000
Location: 2 HEVINS WAY LN
Owner: 2 HEVINS WAY LANE REALTY TRUST
Waterfront Value: \$ 308,000

Condition: 110
Notes: AVS/ABAS/PL/LTD WF



Map Lot Sub: 000207 000044 000000
Location: 215 NORTH RD
Owner: SOBELSON, CAROL L, TTEE
Waterfront Value: \$ 308,000

Condition: 110
Notes: AVS/PL/+10XCS/395'



Map Lot Sub: 000205 000068 000000
Location: 5 LAKE VIEW LN
Owner: FISHER, BRIAN
Waterfront Value: \$ 322,000

Condition: 115
Notes: PL/AVS/ABAS-5WEEDY



Map Lot Sub: 000204 000042 000000
Location: 301 NORTH RD
Owner: BRENNAN, LINDA K-TRUSTEE
Waterfront Value: \$ 336,000

Condition: 120
Notes: AVS/ABAS/PL/100' W



Map Lot Sub: 000204 000043 000000
Location: 2 BLUE HERON LN
Owner: ASSELIN, PAUL
Waterfront Value: \$ 336,000

Condition: 120
Notes: AVS/ABAS/PL/130' W



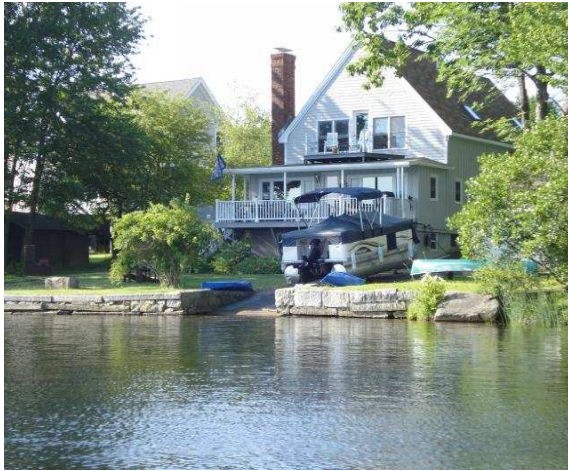
Map Lot Sub: 000204 000044 000000
Location: 1 BLUE HERON LN
Owner: HOOKER, WALTER C-TRUSTEE
Waterfront Value: \$ 336,000

Condition: 120
Notes: AVS/ABAS/PL/125' W



Map Lot Sub: 000205 000057 000000
Location: 1&2 LEMIEUX LN
Owner: LEMIEUX, JEANETTE TRUSTEE
Waterfront Value: \$ 336,000

Condition: 120
Notes: AVS/ABAS/PL/125' W



Map Lot Sub: 000205 000067 000000
Location: 7 LAKE VIEW LN
Owner: SCHILLE, TODD L.
Waterfront Value: \$ 336,000

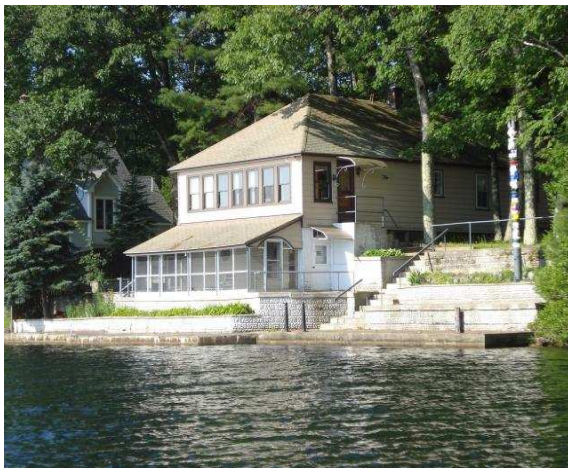
Condition: 120
Notes: AVS/ABAS/PL/97' WF

	Date	Book/Page	Type	Price
Most Recent Sale:	08/15/14	5553/0616	Q I	\$565,000
Current Assessment:				\$555,900



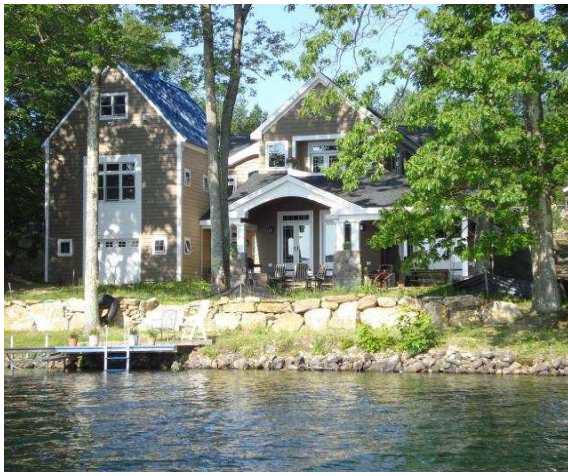
Map Lot Sub: 000205 000070 000000
Location: 4 LAKE VIEW LN
Owner: BROWN, C. THOMAS-TRUSTEE
Waterfront Value: \$ 336,000

Condition: 120
Notes: AVS/ABAS/PL/215' W



Map Lot Sub: 000205 000071 000000
Location: 3 LAKE VIEW LN
Owner: NEWCOM, KERRY W
Waterfront Value: \$ 336,000

Condition: 120
Notes: AVS/ABAS/PL/102' W



Map Lot Sub: 000206 000017 000000
Location: 2 SKI DOO LN
Owner: HAHN, TIMOTHY
Waterfront Value: \$ 336,000

Condition: 120
Notes: AVS/ABAS/PL/150' W



Map Lot Sub: 000206 000028 000000
Location: 4 POND VIEW LN
Owner: AYER, TYLER N
Waterfront Value: \$ 336,000

Condition: 120
Notes: AVS/ABAS/PL/167' W

	Date	Book/Page	Type	Price
Most Recent Sale:	09/24/13	5481/2087	Q I	\$485,000
Current Assessment:				\$496,300



Map Lot Sub: 000206 000030 000000
Location: 2 POND VIEW LN
Owner: COTE, DANIEL J. TRUSTEE
Waterfront Value: \$ 336,000

Condition: 120
Notes: AVS/ABAS/PL/100' W



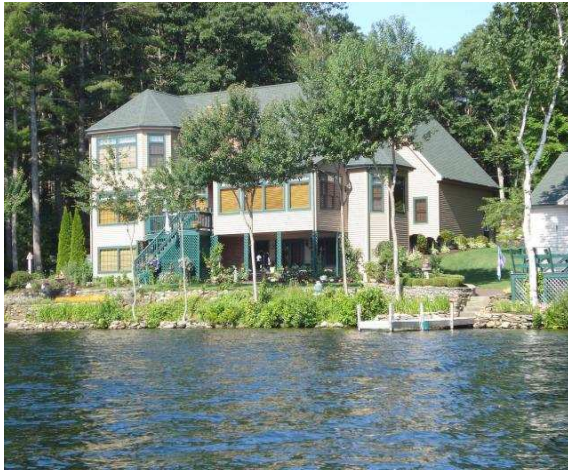
Map Lot Sub: 000207 000011 000000
Location: 239 NORTH RD
Owner: CONN, BERNED W
Waterfront Value: \$ 336,000

Condition: 120
Notes: AVS/ABAS/PL/90' WF



Map Lot Sub: 000207 000019 000000
Location: 4 LOON LEDGE LN
Owner: CLEMENT, R DAVID
Waterfront Value: \$ 336,000

Condition: 120
Notes: AVS/ABAS/PL/74' WF



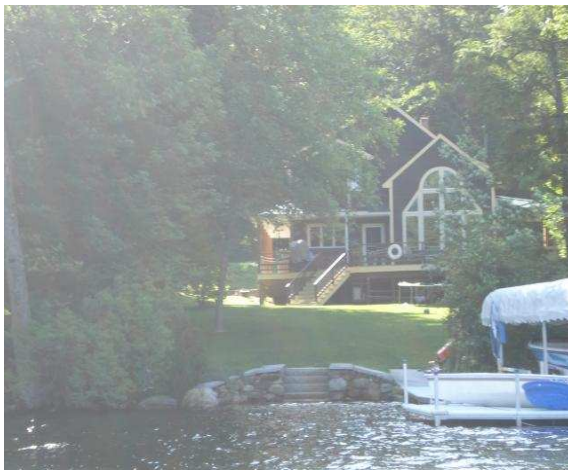
Map Lot Sub: 000207 000031 000000
Location: 1 SUNRISE TERRACE LN
Owner: TOMBS, RICHARD G - TRUSTEE
Waterfront Value: \$ 336,000

Condition: 120
Notes: PL/AVS/ABAS/90' WF



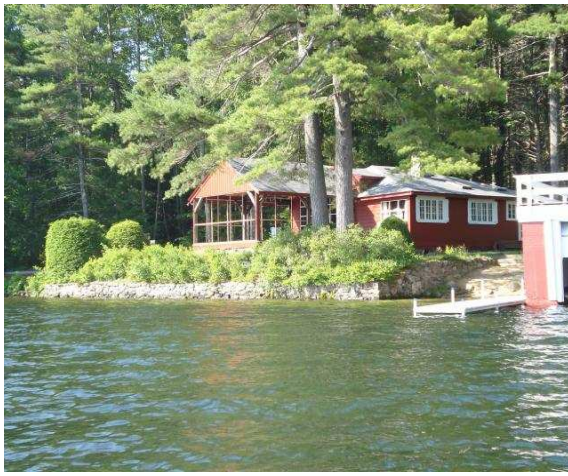
Map Lot Sub: 000207 000046 000000
Location: 211 NORTH RD
Owner: CHAMBERLIN, DOUGLAS D
Waterfront Value: \$ 336,000

Condition: 120
Notes: AVS/ABAS/PL/167' W



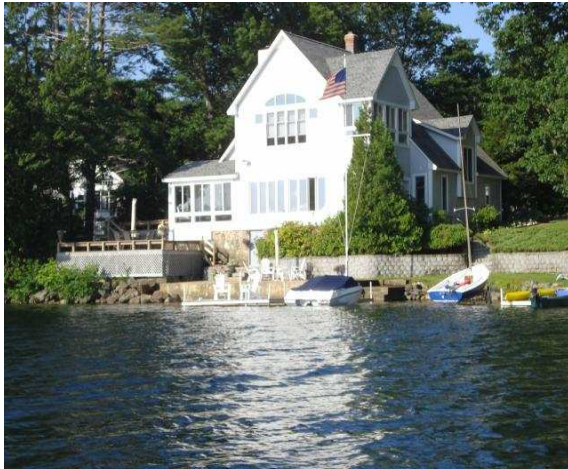
Map Lot Sub: 000207 000047 000000
Location: 1&2 SUNSET LN
Owner: NELSON, KRIST
Waterfront Value: \$ 336,000

Condition: 120
Notes: AVS/ABAS/PL/100' W



Map Lot Sub: 000207 000015 000000
Location: 1 HEVINS WAY LN
Owner: 1 HEVINS WAY LANE REALTY TRUST
Waterfront Value: \$ 364,000

Condition: 130
Notes: ABAS/PL/LTD/216'



Map Lot Sub: 000205 000072 000000
Location: 2 LAKE VIEW LN
Owner: BEAUDOIN, MICHAEL J.
Waterfront Value: \$ 392,000

Condition: 140
Notes: ABAS/PLEASANT/100'



Map Lot Sub: 000205 000073 000000
Location: 1 LAKE VIEW LN
Owner: HOTALING, HARRY REVOC TRUST
Waterfront Value: \$ 392,000

Condition: 140
Notes: ABAS/PL/IMPR>SALE



Map Lot Sub: 000206 000025 000000
Location: 6 POND VIEW LN
Owner: BLANCHARD, ROBERT
Waterfront Value: \$ 392,000

Condition: 140
Notes: ABAS/PLEASANT/100'



Map Lot Sub: 000207 000063 000000
Location: 5 DUKE'S LN
Owner: LEER, CATHY J
Waterfront Value: \$ 392,000

Condition: 140
Notes: ABAS/PLEASANT/430'



Map Lot Sub: 000207 000072 000000
Location: 5 WILLOW LN
Owner: BRADY ETAL, BRUCE M
Waterfront Value: \$ 392,000

Condition: 140
Notes: ABAS/PL/LTD/+10XCS



Map Lot Sub: 000205 000076 000000
Location: 279 NORTH RD
Owner: DEERFIELD, TOWN OF
Waterfront Value: \$ 448,000

Condition: 160
Notes: EXS/BEACH/PL/543'

B. VIEWS

Views, by their nature are subjective. However, isn't buying and selling of real estate also subjective? Is it not all based on the likes and dislikes of the market? And, do we not all like and dislike differently?

While there are some subjective measures involved in buying and selling of real estate, a large portion of the purchase price is based on likes and dislikes and the emotion of the buyer and seller.

Like land and building values, the contributory value of a view is extracted from the actual sales data. If you review Section 7, you can see how these values are developed, when sales data is available. However, it is a known fact and part of historical sales data, that views can and do contribute to the total market value. The lack of sales data in any particular neighborhood of properties with views does not mean views have no contributing value but rather that the need for the use of historic data, experience and common sense must prevail.

Once various views are analyzed and the market contributory value extracted, the assessor can then apply that value whenever the same view occurs, similar to land and building values. That part is easy. It becomes more difficult when more or less substantial views or total different views are found in the town than were found in the sales data. When this occurs, the assessor, using all the sales data available, must then give an opinion of the value of this new view, grading it better or worse than the sales data and making an appropriate value adjustment. Here experience and common sense play a large part in this process.

The following report of all views is provided, to show consistency in the application of views, as well as document the contributory value assessed in each one.

Deerfield View Report

Sorted By View Value



Map Lot Sub: 000405 000027 000000
Location: 34 GRIFFIN RD
Owner: LION, PETER TRUSTEE
View Value: \$ 3,000
Subject: HILLS
Width: NARROW
Depth: TOP 25
Distance: CLOSE (OR NEAR)
Notes:



Map Lot Sub: 000405 000039 000000
Location: 70 GRIFFIN RD
Owner: KRUSE, HAROLD
View Value: \$ 3,000
Subject: HILLS
Width: NARROW
Depth: TOP 25
Distance: CLOSE (OR NEAR)
Notes: VU/oc



Map Lot Sub: 000419 000046 000013
Location: 81 HARTFORD BROOK RD
Owner: HALLINAN, SEAN D.
View Value: \$ 3,000
Subject: HILLS
Width: NARROW
Depth: TOP 50
Distance: CLOSE (OR NEAR)
Notes: obst

	Date	Book/Page	Type	Price
Most Recent Sale:	04/23/14	5525/2684	Q I	\$270,000
Current Assessment:				\$273,200



Map Lot Sub: 000420 000027 000000
Location: 208 SOUTH RD
Owner: BOYLE, KELLI
View Value: \$ 3,000
Subject: HILLS
Width: NARROW
Depth: TOP 25
Distance: CLOSE (OR NEAR)
Notes:



Map Lot Sub: 000410 000025 000000
Location: 96A MT DELIGHT RD
Owner: JUDD, J BRIAN
View Value: \$ 5,000
Subject: MOUNTAINS
Width: NARROW
Depth: TOP 25
Distance: DISTANT
Notes: OBST/SEAS



Map Lot Sub: 000410 000102 000000
Location: 21 OLD CENTRE RD
Owner: MCGARRY, FREDERICK J, TTEE
View Value: \$ 5,000
Subject: HILLS
Width: AVERAGE
Depth: TOP 25
Distance: CLOSE (OR NEAR)
Notes: VU/HILLSIDE



Map Lot Sub: 000410 000106 000000
Location: 53 MEETINGHOUSE HILL RD
Owner: MARCHIONNI, MARK
View Value: \$ 5,000
Subject: HILLS
Width: AVERAGE
Depth: TOP 50
Distance: CLOSE (OR NEAR)
Notes: OBST/SSNL



Map Lot Sub: 000411 000013 000000

Location: 6 POOR FARM RD

Owner: BUNCH, LINDSAY

View Value: \$ 5,000

Subject: HILLS

Width: AVERAGE

Depth: TOP 50

Distance: CLOSE (OR NEAR)

Notes: OBST/SEASONAL

	Date	Book/Page	Type	Price
Most Recent Sale:	12/04/14	5579/2727	Q I	\$292,000
Current Assessment:				\$312,000



Map Lot Sub: 000413 000079 000000

Location: 223 MIDDLE RD

Owner: TORTI, KURT M.

View Value: \$ 5,000

Subject: HILLS

Width: AVERAGE

Depth: TOP 50

Distance: CLOSE (OR NEAR)

Notes: OBST/SSNL



Map Lot Sub: 000418 000035 000000

Location: 26 TANDY RD

Owner: ROY, LEO D

View Value: \$ 5,000

Subject: MOUNTAINS

Width: NARROW

Depth: TOP 25

Distance: DISTANT

Notes: PL OBST



Map Lot Sub: 000418 000038 000000

Location: 29 TANDY RD

Owner: MCPHERSON, BONNI B

View Value: \$ 5,000

Subject: MOUNTAINS

Width: TUNNEL

Depth: TOP 25

Distance: DISTANT

Notes:



Map Lot Sub: 000419 000030 000000
Location: 75 SOUTH RD
Owner: CUMMINGS, BETSY J. - TRUSTEE
View Value: \$ 5,000
Subject: MOUNTAINS
Width: NARROW
Depth: TOP 25
Distance: DISTANT
Notes: VU SEASL MTNS/OBST



Map Lot Sub: 000419 000032 000000
Location: 71 SOUTH RD
Owner: SUNDSTROM, RAYMOND F, TTEE
View Value: \$ 5,000
Subject: MOUNTAINS
Width: NARROW
Depth: TOP 25
Distance: DISTANT
Notes: VU/SEAS/OBST



Map Lot Sub: 000423 000025 000000
Location: 56 SOUTH RD
Owner: GAVIN, CHARLOTTE C
View Value: \$ 5,000
Subject: MOUNTAINS
Width: TUNNEL
Depth: TOP 50
Distance: DISTANT
Notes: OBST VU



Map Lot Sub: 000423 000049 000000
Location: 61 SOUTH RD
Owner: BREWER, MARK P.
View Value: \$ 5,000
Subject: MOUNTAINS
Width: NARROW
Depth: TOP 25
Distance: DISTANT
Notes: VU/OBST/SEASONAL



Map Lot Sub: 000205 000016 000000
Location: 133 GRIFFIN RD
Owner: SMITH, WAYNE, TRUSTEE
View Value: \$ 6,000
Subject: HILLS
Width: NARROW
Depth: TOP 50
Distance: CLOSE (OR NEAR)
Notes: VU HILLSIDE



Map Lot Sub: 000405 000025 000000
Location: 14 GRIFFIN RD
Owner: STEVENS, DWIGHT N TTEE
View Value: \$ 6,000
Subject: HILLS
Width: NARROW
Depth: TOP 50
Distance: CLOSE (OR NEAR)
Notes:



Map Lot Sub: 000419 000046 000015
Location: 66 HARTFORD BROOK RD
Owner: COOPER, MATTHEW D
View Value: \$ 6,000
Subject: HILLS
Width: NARROW
Depth: TOP 50
Distance: CLOSE (OR NEAR)
Notes:



Map Lot Sub: 000405 000053 000002
Location: 55 GRIFFIN RD
Owner: HEISEY, DANIEL C
View Value: \$ 8,000
Subject: HILLS
Width: AVERAGE
Depth: TOP 50
Distance: CLOSE (OR NEAR)
Notes: PART SEAS



Map Lot Sub: 000410 000016 000001
Location: 17 HAYNES RD
Owner: BRITOS, HUGO
View Value: \$ 8,000
Subject: HILLS
Width: AVERAGE
Depth: TOP 50
Distance: CLOSE (OR NEAR)
Notes: OC/OBST



Map Lot Sub: 000420 000048 000000
Location: 189 SOUTH RD
Owner: SEARS, DAVID A
View Value: \$ 8,000
Subject: HILLS
Width: AVERAGE
Depth: TOP 50
Distance: CLOSE (OR NEAR)
Notes: VU/OBST



Map Lot Sub: 000205 000022 000000
Location: 272 NORTH RD
Owner: PALADINO, LISA C.
View Value: \$ 9,000
Subject: MOUNTAINS
Width: TUNNEL
Depth: TOP 50
Distance: DISTANT
Notes:



Map Lot Sub: 000210 000041 000000
Location: 32 MOUNTAIN RD
Owner: ADAMI, BRUCE A
View Value: \$ 9,000
Subject: MOUNTAINS
Width: TUNNEL
Depth: TOP 50
Distance: DISTANT
Notes:



Map Lot Sub: 000406 000015 000000
Location: 16 OLD COFFEETOWN RD
Owner: HICKS, STEPHEN B - TRUSTEE
View Value: \$ 9,000
Subject: MOUNTAINS
Width: NARROW
Depth: TOP 25
Distance: DISTANT
Notes:



Map Lot Sub: 000410 000083 000000
Location: 48 OLD CENTRE RD
Owner: LANGLOIS, STEPHEN L, TTEE
View Value: \$ 9,000
Subject: MOUNTAINS
Width: NARROW
Depth: TOP 25
Distance: DISTANT
Notes:



Map Lot Sub: 000410 000084 000000
Location: 52 OLD CENTRE RD
Owner: PITMAN, RICHARD WILLIAM-TTEE
View Value: \$ 9,000
Subject: MOUNTAINS
Width: NARROW
Depth: TOP 25
Distance: DISTANT
Notes:



Map Lot Sub: 000418 000040 000000
Location: 25 TANDY RD
Owner: TANDY, NATHAN G
View Value: \$ 9,000
Subject: MOUNTAINS
Width: NARROW
Depth: TOP 25
Distance: DISTANT
Notes:



Map Lot Sub: 000201 000005 000000
Location: 5 ECHO VALLEY RD
Owner: AHERN, SHEA RICHARD
View Value: \$ 10,000
Subject: HILLS
Width: AVERAGE
Depth: TOP 50
Distance: CLOSE (OR NEAR)
Notes:



Map Lot Sub: 000405 000039 000001
Location: 88 GRIFFIN RD
Owner: MARQUIS, ARTHUR L, JR
View Value: \$ 10,000
Subject: HILLS
Width: AVERAGE
Depth: TOP 50
Distance: CLOSE (OR NEAR)
Notes:



Map Lot Sub: 000411 000013 000005
Location: 204 MT DELIGHT RD
Owner: FANNIE MAE AKA FEDERAL NAT'L
View Value: \$ 10,000
Subject: HILLS
Width: AVERAGE
Depth: TOP 50
Distance: CLOSE (OR NEAR)
Notes:



Map Lot Sub: 000413 000074 000000
Location: 237 MIDDLE RD
Owner: SULLIVAN, SEAN E
View Value: \$ 10,000
Subject: HILLS
Width: AVERAGE
Depth: TOP 50
Distance: CLOSE (OR NEAR)
Notes:



Map Lot Sub: 000413 000075 000000
Location: 235 MIDDLE RD
Owner: POTAVIN, RICHARD A
View Value: \$ 10,000
Subject: HILLS
Width: AVERAGE
Depth: TOP 50
Distance: CLOSE (OR NEAR)
Notes:



Map Lot Sub: 000413 000080 000000
Location: 217 MIDDLE RD
Owner: THOMPSON JR., GEORGE H
View Value: \$ 10,000
Subject: HILLS
Width: AVERAGE
Depth: TOP 50
Distance: CLOSE (OR NEAR)
Notes:



Map Lot Sub: 000414 000046 000000
Location: 78 RIDGE RD
Owner: DEFRANZO, JOHN C.
View Value: \$ 10,000
Subject: HILLS
Width: AVERAGE
Depth: TOP 50
Distance: CLOSE (OR NEAR)
Notes: OC



Map Lot Sub: 000420 000012 000000
Location: 150 SOUTH RD
Owner: GEORGE, SIMON
View Value: \$ 10,000
Subject: HILLS
Width: AVERAGE
Depth: TOP 50
Distance: CLOSE (OR NEAR)
Notes:



Map Lot Sub: 000420 000025 000000
Location: 202 SOUTH RD
Owner: CABAN, MARLENE E.
View Value: \$ 10,000
Subject: HILLS
Width: AVERAGE
Depth: TOP 50
Distance: CLOSE (OR NEAR)
Notes:



Map Lot Sub: 000423 000051 000000
Location: 57 SOUTH RD
Owner: BYRNE, ROBIN LANE
View Value: \$ 11,000
Subject: MOUNTAINS
Width: TUNNEL
Depth: TOP 75
Distance: DISTANT
Notes: OBST VU



Map Lot Sub: 000205 000010 000000
Location: 155 GRIFFIN RD
Owner: ELSNAU, JOHN G
View Value: \$ 13,000
Subject: HILLS
Width: NARROW
Depth: FULL
Distance: CLOSE (OR NEAR)
Notes:



Map Lot Sub: 000205 000074 000000
Location: 283 NORTH RD
Owner: RIVARD, JAMES
View Value: \$ 13,000
Subject: LAKE
Width: NARROW
Depth: FULL
Distance: CLOSE (OR NEAR)
Notes: OBST/ssnl



Map Lot Sub: 000204 000011 000000
Location: 42 PLEASANT HILL RD
Owner: BURGESS, GARDE
View Value: \$ 15,000
Subject: LAKES AND MOUNTAINS
Width: TUNNEL
Depth: TOP 75
Distance: DISTANT
Notes: 10



Map Lot Sub: 000414 000111 000000
Location: 58 CHURCH ST
Owner: MORE, ELLIOT L-TRUSTEE
View Value: \$ 15,000
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 25
Distance: DISTANT
Notes:



Map Lot Sub: 000416 000019 000000
Location: 170 NOTTINGHAM RD
Owner: BRADLEY, PETER S
View Value: \$ 15,000
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 25
Distance: DISTANT
Notes:



Map Lot Sub: 000205 000002 000000
Location: GRIFFIN RD
Owner: BARTON, ALLAN
View Value: \$ 19,000 CU
Subject: HILLS
Width: WIDE
Depth: TOP 75
Distance: CLOSE (OR NEAR)
Notes:



Map Lot Sub: 000205 000006 000000
Location: 165 GRIFFIN RD
Owner: AUSTIN, MARY M.
View Value: \$ 19,000
Subject: MOUNTAINS
Width: NARROW
Depth: TOP 50
Distance: DISTANT
Notes: 50



Map Lot Sub: 000205 000011 000000
Location: 153 GRIFFIN RD
Owner: RICHARD, JUANITA M
View Value: \$ 19,000
Subject: HILLS
Width: WIDE
Depth: TOP 75
Distance: CLOSE (OR NEAR)
Notes:



Map Lot Sub: 000205 000012 000000
Location: 151 GRIFFIN RD
Owner: REID, DAVID D
View Value: \$ 19,000
Subject: HILLS
Width: WIDE
Depth: TOP 75
Distance: CLOSE (OR NEAR)
Notes:



Map Lot Sub: 000204 000032 000000
Location: GULF RD
Owner: NEW HAMPSHIRE, STATE OF
View Value: \$ 20,000
Subject: LAKE
Width: AVERAGE
Depth: FULL
Distance: CLOSE (OR NEAR)
Notes: und/nbd lot



Map Lot Sub: 000204 000033 000000
Location: GULF RD
Owner: AMBROSE, ELEANOR H-C/O WILLIAM
View Value: \$ 20,000
Subject: LAKE
Width: AVERAGE
Depth: FULL
Distance: CLOSE (OR NEAR)
Notes: und/nbd lot



Map Lot Sub: 000204 000035 000000
Location: GULF RD
Owner: LEBEL, JOYCE
View Value: \$ 20,000
Subject: LAKE
Width: AVERAGE
Depth: FULL
Distance: CLOSE (OR NEAR)
Notes: OBST/SEASONAL

	Date	Book/Page	Type	Price
Most Recent Sale:	09/16/14	5560/2809	Q V	\$23,066
Current Assessment:				\$23,700



Map Lot Sub: 000411 000013 000006
Location: 202 MT DELIGHT RD
Owner: CAMPBELL. STEPHEN
View Value: \$ 23,000
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 75
Distance: DISTANT
Notes: OBST/SEASONAL

	Date	Book/Page	Type	Price
Most Recent Sale:	10/29/14	5571/0076	Q I	\$379,000
Current Assessment:				\$368,600



Map Lot Sub: 000405 000034 000000
Location: 14 WHITTIER RD
Owner: LION, PETER, TTEE
View Value: \$ 24,000
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 50
Distance: DISTANT
Notes: OC/SSNL



Map Lot Sub: 000411 000030 000000
Location: 16 SWAMP RD
Owner: SPILLANE, JAMES A
View Value: \$ 24,000
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 50
Distance: DISTANT
Notes: OBST/OC/SSNL



Map Lot Sub: 000204 000030 000000
Location: 311 NORTH RD
Owner: MCQUADE, WENDY M.
View Value: \$ 25,000
Subject: LAKE
Width: NARROW
Depth: FULL
Distance: CLOSE (OR NEAR)
Notes:



Map Lot Sub: 000205 000007 000000
Location: 163 GRIFFIN RD
Owner: FORD, ROBERT
View Value: \$ 25,000
Subject: HILLS
Width: WIDE
Depth: FULL
Distance: CLOSE (OR NEAR)
Notes:



Map Lot Sub: 000204 000006 000000
Location: 39 GRANITE PLACE
Owner: NYBERG, WESLEY C
View Value: \$ 30,000
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 50
Distance: DISTANT
Notes:



Map Lot Sub: 000405 000037 000000
Location: 29 WHITTIER RD EXT
Owner: BAILEY, BRIAN A
View Value: \$ 30,000
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 50
Distance: DISTANT
Notes:



Map Lot Sub: 000405 000044 000000
Location: 116 GRIFFIN RD
Owner: BLODGETT, BENJAMIN T
View Value: \$ 30,000
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 50
Distance: DISTANT
Notes:



Map Lot Sub: 000409 000062 000000
Location: 65 NOTTINGHAM RD
Owner: MENARD, PETER
View Value: \$ 30,000
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 50
Distance: DISTANT
Notes:



Map Lot Sub: 000410 000107 000000
Location: 51 MEETINGHOUSE HILL RD
Owner: SIEMENS, RICHARD
View Value: \$ 30,000
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 50
Distance: DISTANT
Notes:



Map Lot Sub: 000414 000091 000000

Location: 51 RIDGE RD

Owner: BERRY, JOHN C, SR.

View Value: \$ 30,000

Subject: MOUNTAINS

Width: AVERAGE

Depth: TOP 50

Distance: DISTANT

Notes:



Map Lot Sub: 000414 000097 000000

Location: 17 RIDGE RD

Owner: CLARK, RICHARD M, JR TRUSTEE

View Value: \$ 30,000

Subject: MOUNTAINS

Width: AVERAGE

Depth: TOP 50

Distance: DISTANT

Notes:



Map Lot Sub: 000418 000053 000000

Location: 55 RESERVATION RD

Owner: REGIONAL SERVICES & ED CENTER

View Value: \$ 30,000

Subject: MOUNTAINS

Width: AVERAGE

Depth: TOP 50

Distance: DISTANT

Notes:



Map Lot Sub: 000419 000031 000000

Location: 73 SOUTH RD

Owner: BLIGHT, R. BRUCE

View Value: \$ 30,000

Subject: MOUNTAINS

Width: AVERAGE

Depth: TOP 50

Distance: DISTANT

Notes: oc/btr ssnl



Map Lot Sub: 000419 000051 000000
Location: 122 MIDDLE RD
Owner: HEON, RAYMOND L.
View Value: \$ 30,000
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 50
Distance: DISTANT
Notes:



Map Lot Sub: 000201 000002 000000
Location: 2 ECHO VALLEY RD
Owner: TURGEON, MARC J
View Value: \$ 38,000
Subject: MOUNTAINS
Width: WIDE
Depth: TOP 50
Distance: DISTANT
Notes:



Map Lot Sub: 000410 000004 000000
Location: MEETINGHOUSE HILL RD
Owner: O'NEAL, PAUL A.
View Value: \$ 38,000 CU
Subject: MOUNTAINS
Width: WIDE
Depth: TOP 50
Distance: DISTANT
Notes:



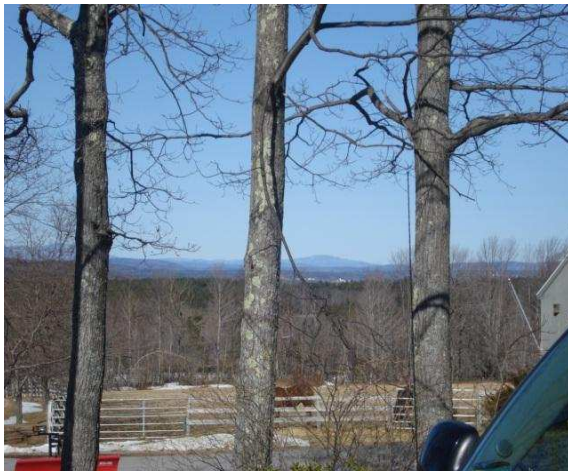
Map Lot Sub: 000411 000041 000001
Location: 159 MT DELIGHT RD
Owner: KAATZ, RUSSELL A
View Value: \$ 38,000
Subject: MOUNTAINS
Width: WIDE
Depth: TOP 50
Distance: DISTANT
Notes:



Map Lot Sub: 000204 000031 000000
Location: GULF RD
Owner: NEW HAMPSHIRE, STATE OF
View Value: \$ 40,000
Subject: LAKE
Width: AVERAGE
Depth: FULL
Distance: CLOSE (OR NEAR)
Notes:



Map Lot Sub: 000405 000067 000000
Location: 198 NORTH RD
Owner: SIDMORE,THELMA S
View Value: \$ 40,000
Subject: LAKES AND MOUNTAINS
Width: AVERAGE
Depth: TOP 75
Distance: DISTANT
Notes: OBST/PL



Map Lot Sub: 000204 000008 000000
Location: 183 GRIFFIN RD
Owner: LEONARD QUALIFIED RES TRUST
View Value: \$ 45,000
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 75
Distance: DISTANT
Notes:



Map Lot Sub: 000423 000023 000000
Location: 52 SOUTH RD
Owner: DEARBORN, JOHN J
View Value: \$ 45,000
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 75
Distance: DISTANT
Notes:



Map Lot Sub: 000405 000084 000000
Location: 185 NORTH RD
Owner: MERRILL, DANA L
View Value: \$ 50,000
Subject: LAKES AND MOUNTAINS
Width: AVERAGE
Depth: TOP 75
Distance: DISTANT
Notes: VU/DIST MTN/LAKE



Map Lot Sub: 000204 000004 000000
Location: 14 HILL TOP DR
Owner: HOFFMAN, BARBARA R
View Value: \$ 56,000
Subject: MOUNTAINS
Width: WIDE
Depth: TOP 75
Distance: DISTANT
Notes:



Map Lot Sub: 000410 000003 000000
Location: 44 MEETINGHOUSE HILL RD
Owner: O'NEAL, PAUL A
View Value: \$ 56,000
Subject: MOUNTAINS
Width: WIDE
Depth: TOP 75
Distance: DISTANT
Notes:



Map Lot Sub: 000410 000108 000000
Location: 49 MEETINGHOUSE HILL RD
Owner: FOLEY, KURT M
View Value: \$ 56,000
Subject: MOUNTAINS
Width: WIDE
Depth: TOP 75
Distance: DISTANT
Notes:



Map Lot Sub: 000423 000024 000000
Location: 54 SOUTH RD
Owner: KELSEY, CHARLES REV TRUST
View Value: \$ 60,000
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 75
Distance: EXTREME
Notes:



Map Lot Sub: 000423 000050 000000
Location: 59C OLD CANDIA RD
Owner: DION, PAUL F. TRUSTEE
View Value: \$ 60,000
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 75
Distance: EXTREME
Notes:



Map Lot Sub: 000423 000052 000000
Location: SOUTH RD
Owner: BRIGGS, SR TRUSTEES, BARCLAY M
View Value: \$ 60,000 CU
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 75
Distance: EXTREME
Notes:



Map Lot Sub: 000423 000053 000000
Location: 49 SOUTH RD
Owner: CARLTON III, KENNETH
View Value: \$ 60,000
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 75
Distance: EXTREME
Notes:



Map Lot Sub: 000405 000068 000000
Location: 200 NORTH RD
Owner: SIDMORE,THELMA S
View Value: \$ 62,000
Subject: LAKES AND MOUNTAINS
Width: WIDE
Depth: TOP 75
Distance: DISTANT
Notes: DIST MTN/LAKE/WIDE



Map Lot Sub: 000201 000003 000000
Location: 6 ECHO VALLEY RD
Owner: DUQUETTE, MARC A
View Value: \$ 70,000
Subject: MOUNTAINS
Width: PANORAMIC
Depth: TOP 75
Distance: DISTANT
Notes:



Map Lot Sub: 000201 000004 000000
Location: 10 ECHO VALLEY RD
Owner: RUSSELL, TODD ALAN
View Value: \$ 70,000
Subject: MOUNTAINS
Width: PANORAMIC
Depth: TOP 75
Distance: DISTANT
Notes:

C. BUILDING GRADING

B5 – Bare Minimum House – Minimum camp. Typically no interior finish, foundation, central heat, plumbing or electric service.

B4 – Below Minimum House – Basic camp style construction, typically no interior finish, may lack central heat. May lack plumbing and/or electric service. Typically no foundation.

B3 - Minimum House – Average camp style construction. No specific style and having minimal interior and/or exterior finish and features. May not have enclosed foundation and may lack water, sewer or electric.

B2 - Basic Weather Tight House - Very plain shelter with few doors or windows, low grade design interior and exterior. Typically without an enclosed foundation.

B1 - Below Average House - Basic box, minimal to no fenestration, little to no design, low quality materials and windows may consist of a mix of average grade material and low grade design, or may be an average house without an enclosed foundation.

A0 - Average House - Basic box, reasonable number of windows, may be double hung single pane with or without storm windows or double pane windows, no extras, plain interior and exterior.

A1 - Above Average House - Typically more than a box with some design features, roof overhang, and upgraded windows or not, may have some angles or roof cuts, appealing layout of windows and initial appeal somewhat better than average. Generally above average materials for trim and floor finish.

A2 - Good Quality House - Generally of good to high quality materials or a mix of average and high, has good exterior trim design normally with roof overhang, some designer roof cover and/or trim accents, not plain, windows are typically casement or thermopane, entrance may be elaborate, roof may have multiple angles.

A3 - Very Good Quality House - All of A2 above, but also custom work on trim, kitchen & baths, recessed lighting, high quality floor cover, exterior high quality and design, exterior and interior trim of good quality and design, may have features like window “eyebrows” and a splash board around the lower exterior walls. May have some custom windows and cathedral areas typically with good lighting.

A4 - Excellent Quality House - All of the above, but with greater fenestration and attention to detail, custom trim, custom kitchen and/or baths. Multiple high quality floor cover, excellent design and curb appeal. Generally multi floor with angles and/or roof cuts. Generally high quality usually includes built-ins cabinets, bookcases and shelving.

A5 - Excellent + Quality House - All of the features of an A4 (Excellent) house, but with some additional custom details and design features. Typically older homes of high quality, center chimney, detailed cove molding, excellent roof overhang on four sides with custom design and molding, wide or detailed corner boards and window trim, generally multi-story with good fenestration having great curb presentation.

Grades Above A5 - Generally have all the features of the A5 grade, including some or all of the following: multi-story, angles, roof cuts, recessed lighting inside and out, built-ins, great curb presentation and marketability, features and appeal that in the marketplace make this building somewhat more desirable than the A5 grade building in stages up to luxurious which may contain all of the features above with a progressively higher degree of quality and design found in town.

Manufactured Homes

B3 – Generally 8' wide or less 2x4 or 2x3 construction.

B2 – Generally 10' wide, 2x4 or 2x3 construction.

B1 – Generally 12' wide, 2x4 construction.

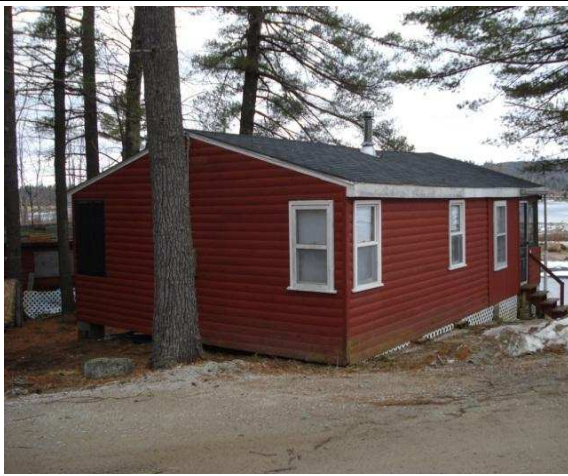
A0 – Generally 14' wide with gable roof, could be 2x4 or 2x6 construction.

A1 – Generally 14' wide with added ornamentation or detail or 2x6 construction.

A2 – Generally 16' wide with 2x6 construction.

This is merely a guideline and a homes' quality could be adjusted up or down for the presence (or lack of) the following: upgraded windows, gable or pitched roof, foundation or basement.

The following pictures samples will help, as words do not always express or capture the essence of the building as much as pictures do. The above text is meant as a guideline and not meant, nor would it be possible to describe or include every possible situation.



B3 -- AVG-30 (000201 000017 000000)



B3 -- AVG-30 (000205 000056 000000)



B3 -- AVG-30 (000415 000066 000000)



B2 -- AVG-20 (000207 000065 000000)



B2 -- AVG-20 (000207 000068 000000)



B2 -- AVG-20 (000208 000086 000000)



B1 -- AVG-10 (000208 000038 000000)



B1 -- AVG-10 (000208 000116 000000)



B1 -- AVG-10 (000204 000034 000000)



A0 -- AVG (000208 000102 000000)



A0 -- AVG (000201 000022 000000)



A0 -- AVG (000204 000026 000000)



A1 -- AVG+10 (000209 000050 000000)



A1 -- AVG+10 (000405 000066 000000)



A1 -- AVG+10 (000405 000071 000000)



A1 -- AVG+10 (000414 000004 000000)



A2 -- AVG+20 (000409 000049 000001)



A2 -- AVG+20 (000406 000005 000000)



A2 -- AVG+20 (000210 000051 000000)



A2 -- AVG+20 (000205 000067 000000)



A3 -- AVG+30 (000405 000034 000000)



A3 -- AVG+30 (000408 000021 000000)



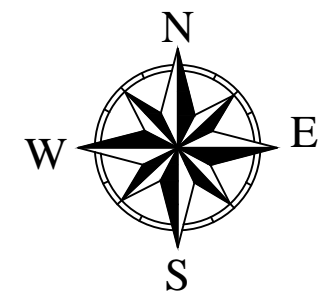
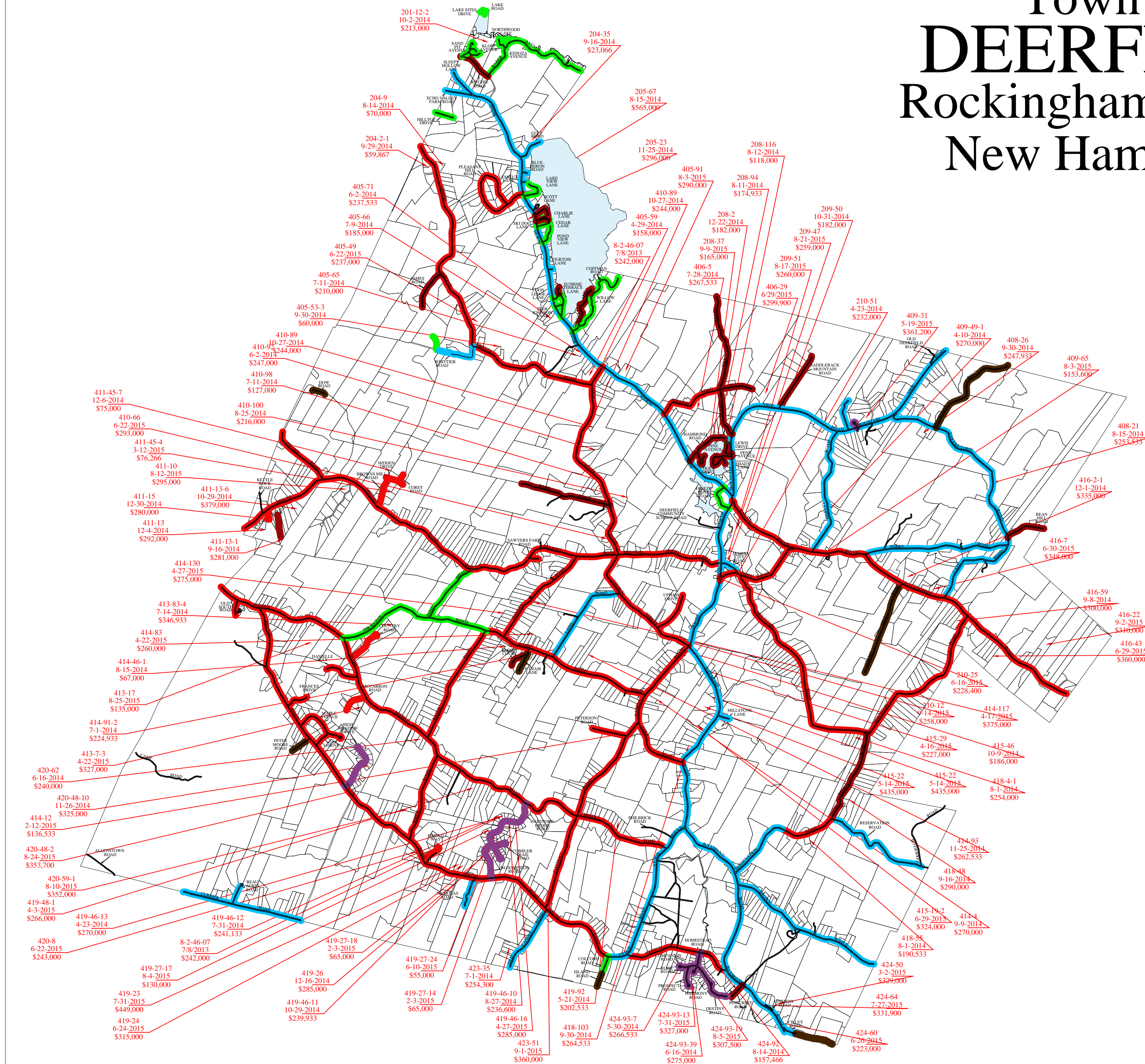
A3 -- AVG+30 (000413 000090 000000)



A3 -- AVG+30 (000419 000017 000001)

Town of DEERFIELD Rockingham County New Hampshire

Nighborhood and Sales Map 2015



LEGEND

- AVERAGE -30%
- AVERAGE -20%
- AVERAGE -10%
- AVERAGE
- AVERAGE +10%
- AVERAGE +20%
- AVERAGE +30%
- AVERAGE +40%