



Avitar Associates of New England, Inc.
Municipal Services Company

KENSINGTON, NH

2023 CYCLICAL REVALUATION

April 1, 2023

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 assessing staff of Avitar Associates of N.E., Inc., all qualified to do so and approved by the New Hampshire Department of Revenue, Property Appraisal Division. *See Section I.C. Personnel & Qualifications.* Sources may include local builders and developers, as well as the use of cost manuals, such as the Marshall & Swift Manual.

We use a data collection form (DCF) to facilitate the listing and pricing of buildings which will insure uniformity and accuracy in the collection of data and use of the CAMA system, this information, once entered, is used to generate the "Property Record Card". *See Section 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 Cyclical Update Report is hereby provided to the Town of Kensington for an effective date of new values of 4/1/2023.

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

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

- The statements of fact contained in this report are true and correct.
- The reported assumptions and limiting conditions are my impartial and unbiased professional analyses, opinions and conclusions.
- I have no present or prospective interest in any property that is the subject of this report and I have no personal interest with respect to the parties involved, nor any bias with respect to any property that is the subject of this report or to the parties involved with this assignment.
- My engagement in this assignment and compensation for completing this task, although contingent upon developing and reporting predetermined statistical results was not contingent upon the resulting assessment of any individual property.
- My analyses, opinions and conclusions were developed and this report has been prepared in conformity with the NH State Law in affect as of the date of the signed contract, to the best of my knowledge.
- I have made a personal viewing of the properties, per the contract and scope of services agreement, (*Section 1.B. Contract & Scope of Work*) that are the subject of this report and I or members of my staff have inspected each building's interior when allowed.
- I certify that the total taxable value of the town is \$686,551,653.

Signature: _____

Date: _____

RESUME' OF SUPERVISOR OR SIGNOR

Chad Tremblay Roberge

Experience:

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

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

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

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

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

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

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

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

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

Education:

Roger Williams University, Bristol, RI
Biochemistry - Anthropology & Sociology
IAAO Course 101 – Fundamentals of Real Property Appraisal
IAAO Course 102 – Income Approach to Value
IAAO Course 300 – Mass Appraisal of Property
IAAO Course 311 – Real Property Modeling Concepts
IAAO Course 333 – Residential Modeling Building
IAAO Course 452 – Fundamentals of Assessments Ratio Studies
IAAO Course 932 – Restructuring Income/Expense Statements
NH State Statutes – Part II – 2010
NH State Statutes – Part I – 2012
15 Hours USPAP – 2012
State Statues Update – 2018

Professional Designations & Affiliations:

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

**NEW HAMPSHIRE DEPARTMENT OF
REVENUE ADMINISTRATION**

THIS CERTIFIES THAT


Chad Roberge

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

DRA-CERTIFIED PROPERTY ASSESSOR SUPERVISOR

Which shall remain valid until December 31, 2023

Given this day of January 10, 2019


Thomas P. Hughes, Assistant Director

SECTION 1

B. CONTRACT & SCOPE OF WORK

REVALUATION/UPDATE AGREEMENT

SUBJECT: Cyclical (properties previously measured and listed under separate contract – See 1/19 to 12/23 5 Year Agreement Signed Jan. 2019) 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.

Kensington, 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 Kensington
1.2 Address of Municipality:	95 Amesbury Road
	Kensington, NH 03833
1.3 Contact Email:	assessor@kensingtontown.com
1.4 Contracting Officer for the Municipality:	Board of Selectmen
1.5 Telephone & Fax Numbers:	(603) 772-5423/772-6841
1.6 Name of Company:	Avitar Associates of N.E., Inc.
1.7 Address of Company:	150 Suncook Valley Highway
	Chichester, NH 03258
1.8 Telephone & Fax Numbers:	(603) 798-4419 Fax (603) 798-4263
1.9 Name and Title of Company Signer:	Loren J. Martin, Director of Assessing Operations
	or Gary J. Roberge, CEO
1.10 Contact Email:	loren@avitarassociates.com or gary@avitarassociates.com

2. GENERAL SERVICES TO BE PERFORMED BY THE COMPANY

2.1 Appraise all property.

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

2.2 Personnel.

- 2.2.1** The Company shall employ experienced and competent assessors who have been certified by the N.H. Department of Revenue Administration in accordance with ASB 300 rules and RSA 21-J:14-f for the level of work they will be performing. A list of personnel is attached to this contract detailing their level of certification.
- 2.2.2** 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.
- 2.2.3** Upon execution of the contract and before the update/revaluation begins, the Company shall forward to the N.H. Department of Revenue Administration a list of the approved employees assigned to the update project.
- 2.2.4** The Company will ensure the DRA Certified Assessor Supervisor will be on the job site 50% of the time.
- 2.2.5** 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.

2.3 Public Relations.

The Company and the Municipality, during the progress of the work, shall use their best efforts and that of their employees to promote full cooperation and amiable relations with the taxpayers. All publicity and news releases will be cleared with the Municipal Assessing Officials. The Company, upon request of the Municipality, will make available speakers to acquaint property owners with the nature and purpose of the update at a public forum scheduled by the Municipality, but not more than 2 times during the course of the project.

2.4 Confidentiality.

- 2.4.1** The Company agrees to not disclose to anyone except the Municipal Assessing Official and the Commissioner of the N.H. Department of Revenue Administration or their respective designee, any preliminary values or new values discovered, for any purpose, or to permit anyone to use or peruse any of the data on file in connection with the update, until the values have been submitted to the Municipal Assessing Officials and are made public.
- 2.4.2** 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.

2.5 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 \$39,000 dollars, in manner and form as follows:

- 2.5.1** Payment shall be made in equal monthly installments of \$3,250 per month as the work progresses.

- 2.5.2 Monthly progress reports (billing statement) will be submitted by the Company detailing the work that has been completed to date.

3. DETAIL SERVICES TO BE PERFORMED BY THE COMPANY

3.1 Development of Unit Cost/How the Company Values Property

- 3.1.1 The Company may use Marshall & Swift Cost Manual as a basis to develop the costs of residential, commercial and industrial construction in the area and then modify those costs by local sales, material costs and prevailing wage rates in the building trades. These shall include architects and engineer's fees, and contractor's overhead and profits. Oftentimes, the existing CAMA model and established cost tables are the starting point. Before using any indicated costs, the Company shall make tests using costs against actual sales of buildings whose actual current costs are known, in order to ensure accuracy.
- 3.1.2 Residential Property Appraisal Schedules. The Company shall use unit cost as the basis of appraisal of residential properties. Schedules shall consist of unit base prices upon definite specifications for houses of various types and quality of construction and reflect the building customs and practices in the community. The schedules shall include adjustment for story height, square foot size and extra features, such as barns, garages, pools, fireplaces, etc. and are found in the USPAP compliant mass appraisal report Section "Final Valuation Cost Tables".
- 3.1.3 Replacement cost shall be computed using the tables described in section 3.1. These values shall then be depreciated according to age, condition, utility and desirability and the appropriate amount of physical, functional and economic depreciation shall be shown on each property record card, or shown as a composite adjustment based on condition, utility and desirability.
- 3.1.4 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.

3.2 Collection of Property Data – No Measuring & Listing Except Arm's Length Sale Properties that sold between 4/1/22 and 4/1/23

- 3.2.1 All vacant land sale parcels and any attributes that may affect the market value shall be listed accurately. Such attributes may include, but not be limited to: number of acres; road frontage; neighborhoods; water frontage; water access; views; topography; easements; deeded restrictions and other factors that might affect the market value.
- 3.2.2 Every principal building(s) on improved sale properties shall be accurately measured and listed to account for the specific elements and details of construction as described in the data collection manual. Such elements and details may include, but not be limited to: quality of construction; age of structure; depreciation factors; basement area; roofing; exterior cover; flooring; fireplaces; heating & cooling systems; plumbing; story height; number of bathrooms; number of bedrooms; and, other features, attributes, or factors that

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

3.2.3 The Company shall make an attempt to inspect the sale property and if the attempt is unsuccessful, the Company shall:

- (a) Leave a notification card at the property advising the taxpayer that they will receive a letter in the future to call and schedule an interior inspection and;
- (b) Send a letter to the property owner requesting that the property owner call the Contractor's designee, within a stated time frame as agreed upon by the Municipal Assessing Officials and the Company, to arrange for an interior inspection;

3.2.4 If the Company is not able to arrange for an interior inspection or entrance to a building or parcel of land cannot be obtained as detailed in Section 3.2.5 below, the Company shall:

- (a) Estimate the value of the improvements using the best evidence available; and
- (b) Annotate the property record card accordingly.

3.2.5 The Company shall complete interior inspection of all sale properties except:

- (a) Vacant or unoccupied structures;
- (b) Where multiple attempts for inspection have been made without success and the owner or occupant has not responded to the Companies notifications;
- (c) Where postings prevent access;
- (d) Unsafe structures;
- (e) When the owner has refused access to the Company;
- (f) When inhabitants appear impaired, dangerous or threatening; and,
- (g) Any other reason for which the Municipal Assessing Officials agree that the property is inaccessible.

3.2.6 Commercial and Industrial property, whether rented or not, may have its earnings or estimated earnings capitalized as another means of developing the properties market value.

3.3 Market Analysis:

3.3.1 A DRA Certified Property Assessor Assistant under the guidance of a DRA Certified Property Assessor or Supervisor may validate sales data. A DRA Certified Property Assessor Supervisor shall prepare the full market analysis.

3.3.2 In order to ensure that appraisals will reflect full and true value, the Municipality shall provide to the Company a copy of all property transfers for a period not to exceed two (2) years immediately preceding the effective date of the update.

- 3.3.3 A market analysis shall be conducted using accepted appraisal methods in order to determine land, building and total property values. Such accepted methodology shall include the consideration of all sales given by the municipality to the Company and their inclusion in the sales section of the UPSAP compliant mass appraisal report with appropriate notations for those sales not used in the correlation of values.
- 3.3.4 All qualified property sales shall be included in the USPAP compliant mass appraisal report by photocopy or printout of the property assessment record card and a photograph of the principal buildings shall be attached thereto. A list of all unqualified sales will also be provided.
- 3.3.5 The sales price and terms of the sale shall be verified by the Company and a notation as to qualified or unqualified transaction with unqualified sales noted as to reason made on the property assessment record card along with the sale price, date of the sale, and date of inspection.
- 3.3.6 Land values shall be determined from land only sales whenever possible, however, in the absence of an adequate number of land sales, the appraiser may use the land residual technique to assist him in the determination of land values. The analysis shall show the sale price, adjustments made and final value as of the effective date of the update.
- 3.3.7 The indicated land values shall be shown as, but not limited to, front foot, square foot, front acre or rear acre units or other appropriate units of comparison.
- 3.3.8 The preliminary market analysis showing the sales used and the analysis to indicate property values, including front foot, square foot or front acre, rear acre unit values, or other appropriate units of comparison or a summary thereof will be provided to the Municipal Assessing Officials prior to the notification to taxpayers of preliminary values. All preliminary analysis, field cards, reports, etc. are work products and are the property of the Company and not provided to taxpayers. Final market analysis will be printed and provided to the Municipal Assessing Officials as part of the USPAP compliant mass appraisal report.
- 3.4 **Final Comparison**
 - 3.4.1 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.
- 3.5 **Final Field Review**
 - 3.5.1 When computations of the data obtained from the inspection have been completed a final field 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.

3.6 Value Notification & Informal Reviews.

3.6.1 The Company shall provide the Municipal Assessing Officials with a list of newly established values for review and a sample notice that specifies the dates to call for scheduling an informal hearing.

3.6.2 The Company shall mail, first class, to all property owners a notice of the newly estimated value of the property. Such notice shall also contain instructions for online access for 30 days for their ease in review and comparing assessments and an indication of where else this information is available, ie, the Library, Town Hall, etc. for review. The notice shall also contain the date, time and location of the informal review process including instructions on obtaining an informal review.

3.6.3 The informal review process shall include a **10** day window for property owners go online and schedule an appointment for a phone hearing which will occur at a later date. The informal review process may be monitored by the Municipal Assessing Officials or their designee. The Company shall ensure that an informal review of the newly estimated property values is provided to all property owners who request such review during the timeframe allowed for setting up appointments.

3.6.4 The Company shall notify all property owners addressed during the informal reviews of the disposition of their review stating whether or not a change in value has resulted and the amount thereof and will contain information regarding the abatement/appeal process.

3.7 Completion of Work:

3.7.1 The company shall complete all work and deliver the same in final form to the Municipal Assessing Officials on or before **10/1/2023** with assessments as of **4/1/2023**.

3.7.2 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.

3.7.3 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 the General Assessing Contractor. The Company shall provide the municipality with a full set of property record cards, the USPAP compliant mass appraisal report which includes the data collection manual and the CAMA Manual, if applicable.

3.7.4 USPAP Compliant Appraisal Report. This report shall comply with the most recent edition of Uniform Standards of Appraisal Practice (USPAP). The report shall contain the following sections:

1. A Letter of Transmittal.
2. A Certification Statement.
3. A section including the contracted Scope of Work.

4. A section detailing sales, income, and cost approaches to value including all valuation premises.
5. A section including all tables pertinent to the valuation process along with all CAMA codes and adjustments used for the valuation of residential, commercial, industrial, manufactured housing and exempt properties.
6. A section including statistical analysis and testing.
7. A neighborhood/sales map.
8. A section detailing all CAMA system codes/tables.
9. A section detailing the data collection process.

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

3.7.5 Property Record Cards in Hard Copy:

1. The Company shall prepare property record cards 8-1/2 x 11 inches for each separate parcel of property in the municipality. Sales information is detailed on the front of the card to the right of owner information and includes grantor, date of sale, and consideration amount, qualification code and indicator of whether improved (I) or vacant (V).
2. The cards shall be arranged based on the Town's CAMA system design, as to show the owner's name, street number, or other designation of the property and the mailing address of the owner, together with the necessary information for determining land value, the number of acres of the parcel, the land classification, any adjustments made to the land values and the value of the improvements to the land.
3. 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 and will detail the base valuation year and the print date of the property record card.
4. Any coding used by the Company on the property record card will be clearly explained elsewhere on the card or in the USPAP compliant mass appraisal report.
5. The initial's of the Company's employee who measured and/or listed the property shall be noted on each property record card, along with 3rd and 4th characters that describe the reason for the visit and what was done, ie, M=measured, L=measured & listed. A detailed explanation of these codes is outlined in the USPAP compliant mass appraisal report.

4. **CONDUCT VALUATION OF PUBLIC UTILITY PROPERTY - Utility Properties Include: Unitil (18-31), Northern Utilities (19-1), PSNH (19-2) with portions allocated to Nextera (19-2-1), Hudson Light (19-2-2), Mass Municipal (19-2-3) and Taunton (19-2-4)**

4.1 Utility distribution property will be valued pursuant to the law established as a result of HB700. Utility transmission property will be valued by Avitar considering the three approaches to value like any other property in town, where applicable. We will first consider the cost approach (RCNLD), then the income approach, if applicable and if data exists. Then the market sales approach, based on small self contained utilities, will be used when arms length sales exist that are not governed by state or federal agencies or any combination we feel appropriate unless directed otherwise by the town in writing, unless otherwise governed by law.

5. **ABATEMENT & TAX APPEALS**

The Company agrees to furnish the services of a qualified representative to support the values established for the revaluation tax year upon local abatements without cost. A written recommendation will be provided. Appeals to the N.H. Board of Tax and Land Appeals or Superior Court, in all cases where the appeals have been entered within the time prescribed by law will be at the per diem rate of \$125/hour. "Any legal fees incurred are the sole responsibility of the town." In the case of an appeal upon Public Utility property that has been appraised by the Company, the rate is \$150/hour, the services of an expert may be required and the charge shall be \$2,500 per day plus expenses. The Company shall continue to be responsible for providing a qualified representative to support the established value even if the Municipal Assessing Officials have reduced the value as part of the proceedings defined in RSA 76:16. However, if the Municipal Assessing Officials increase any value established by the Company, they forfeit their right to Company representation.

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)

7. SERVICES TO BE PERFORMED BY THE MUNICIPALITY/CITY

7.1 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.

7.2 Office Space and Equipment.

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

7.3 Records and Maps.

The Municipality shall furnish to the Company information pertaining to ownership of all property in the Municipality, the physical location of all property, including two sets of up-to-date tax maps, zoning maps, charts, plans and sales information which may be requested by the Company in performing its work under this contract. If updated tax maps are not provided (consistent with the April 1st assessing records), then an additional fee of \$500 may be charged. Maps must show lot size and road frontages. If lot size and road frontage is not on the maps, it must be provided by the town with the maps. Building permits, along with plans for any subdivisions, lot line adjustments, mergers, etc. shall be provided.

7.4 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.

8. INDEMNIFICATION AND INSURANCE

8.1 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.

8.2 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.

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

8.3.1 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.

8.3.2 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.

- 8.3.3** The Company shall maintain certificates of insurance naming Hampton Falls as additional insured 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. A copy of the same will be forwarded to the town as well.

9. PERFORMANCE BOND

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

10. PROJECT SIZE

It is agreed between the parties that the entire project consists of an estimate of 1,057 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 \$100 per parcel/tract. In the event of missing public utility parcels, as coded on the MS-1 report, the additional cost is \$2,500 per utility property.

11. ADDENDUMS AND APPENDIXES


- No measuring & listing except arm's length sale properties that occur between 4/1/22 and 4/1/23
- If changes in the law (that occur after signing of the contract) affect the deliverables as noted in this contract, additional fees may be assessed to cover the cost to comply and produce newly required deliverables. This will be communicated in writing to the municipality as soon as it becomes known.

Agreement Execution

Contract Total \$39,000

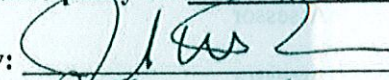
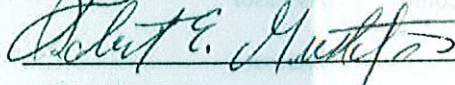
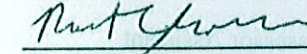
Total Number of Parcels 1,057

In the presence of:


Witness

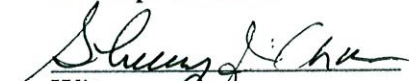
Municipality of: Kensington, N.H.

By:




Board of Selectmen

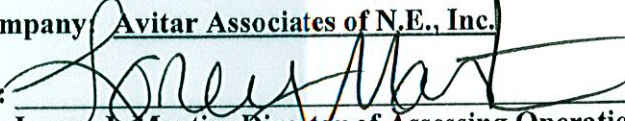
Date: 10/12/2022

In the presence of:


Witness

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

By:


Loren J. Martin, Director of Assessing Operations
or Gary J. Roberge, CEO

Date:

10-20-22

***Bond Required by Town Please Check One & Sign Below: Yes ☐ No ☐**

Additional Cost of \$1,560

New Total, If Bond Required \$40,560

Witness

By: _____

Kensington, Board of Selectmen

Date: _____

AVITAR PERSONNEL THAT MAY WORK ON THE PROJECT

<u>ID</u>	<u>EMPLOYEE</u>	<u>AVITAR POSITION</u>	<u>NH DRA CERTIFICATION</u>
GR	Gary J Roberge	CEO, Sr Assessor	
LM	Loren J Martin	Director, Sr Assessor	Certified Property Assessor Supervisor
DW	David Woodward	Assessor/Supervisor	Certified Property Assessor Supervisor
CR	Chad Roberge	Assessor/Supervisor	Certified Property Assessor Supervisor
ER	Evan Roberge	Assessor/Supervisor	Certified Property Assessor Supervisor
KC	Kerry Connor	Assessor	Certified Property Assessor
JD	Jaron Downes	Assessor	Certified Property Assessor
MN	Monique Newcomb	Assessor	Certified Property Assessor
BH	Brian Hathorn	Assessor	Certified Property Assessor
DM	Dan Martin	Assessor Assistant	Certified Property Assessor Assistant
RW	Robert Weeks	Building Data Collector	Certified Building Measurer & Lister
TM	Tim Beers	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	
LM	Loren J Martin	Director, Sr Assessor	Certified Property Assessor Supervisor
CR	Chad Roberge	Assessor/Supervisor	Certified Property Assessor Supervisor
BH	Brian Hathorn	Assessor	Certified Property Assessor

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

SECTION 1

D. DATA COLLECTION

I. Introduction to Data Collection

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

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

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

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

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

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

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 JDVL" 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

Commercial & Industrial (C/I) Properties

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

LISTING THE PROPERTY

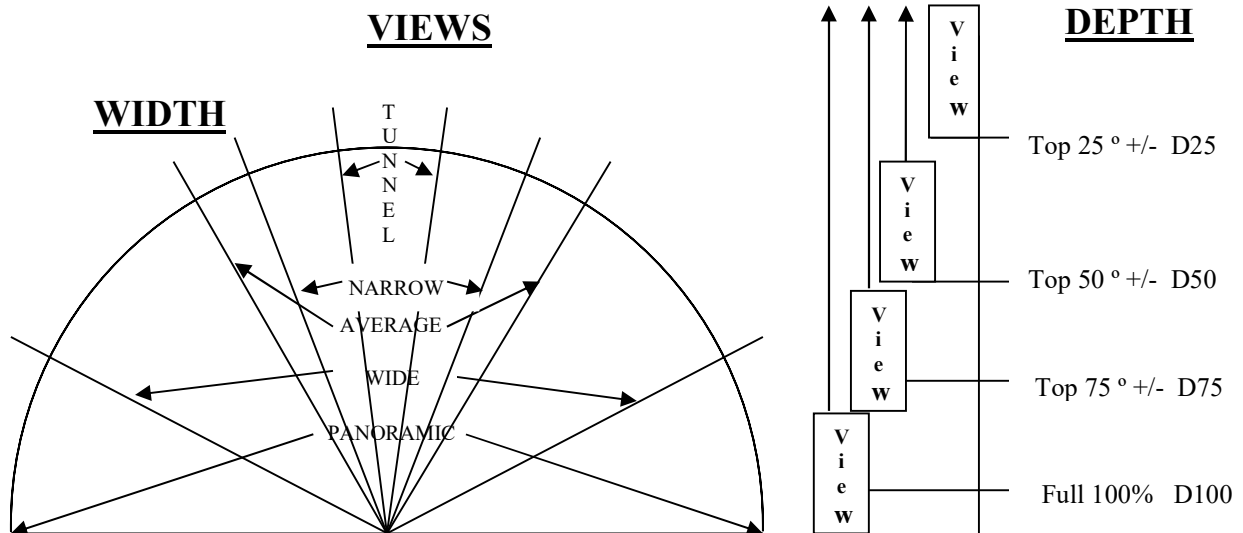
Building Site & Land Topography Description

Undeveloped/Wooded	A tract of land that is not improved with water, septic (or sewer) or electric.
Undeveloped/Cleared	Same as undeveloped wooded, but an area that could be a house site is cleared of trees or is a field.
Natural	Often found on seasonal/camp style properties and at times, on some year round homes. Typically, have little to no landscape features.
Fair	Normally lacks lawn area and due to limited site conditions like topography, may have undesirable site, normally below average lacking landscape.
Average	Typical landscaping features consisting of lawn area and some typical ornamental features such as, trees or shrubbery or minor garden/flower beds.
Good	Typically consists of nice lawn area, desirable ornamental features such as trees, shrubbery or garden/flower beds or minor amounts of stonewalls, walkways or lighting.
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 – Applied to the total area noted on the landline so if for example land line 1 has 2 acres and the home site is level but the backyard has rolling areas, the topography may be listed as a “blended” mild for that area.

Level	Flat, no hills, little to no ups or downs.
Mild	Mostly level topography with minor slopes and/or very gentle rolling topography.
Rolling	Typically rolling terrain with ups and downs or terraced areas or minor grade changes.
Moderate	Can have level areas, but predominately sloping topography which can be typically overcome by development, but costs are typically higher. Slopes can be readily walked and most people typically could control themselves if they fell on the slope.

Steep	Typically highly sloping terrain, but not as severe as severe slopes. Development costs are typically higher, but developable with added costs. Generally difficult to walk, but can be safely walked with care.
Severe	Typically extreme sloping topography that would normally be viewed as unbuildable due to extremely high site costs for well, septic, driveways and home site creation. Typical person would not be able to walk or climb easily.
<u>Driveway</u>	Gravel/Dirt; Nat/Grass; Paved; Undeveloped.
<u>Road</u>	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

BUILDING STYLES*

Ranch
Mobile Home
Cape
Saltbox
Gambrel

Colonial/Garrison
Raised Ranch or Split Level
Tri-Level
A-Frame
Camp
Conventional

PREDOMINATE STORY HEIGHT

One Story
One Story
1-1/2, 1-3/4 Story
1-3/4 Story
1-3/4, 2 Story/2.5 Story if greater than 1-3/4 but not quite 2 stories, will be listed as 2 story and will have a wall height (WH) depreciation noted to account for the fact it is not a full 2nd story.
2 Story/2 Story with Overhang
One Story w/Raised Basement
Split-Level
One, 1-1/2
One Story
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, Raised 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 or Saltbox 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, Garrison & 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 - 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, but not a requirement.
- BMU** BASEMENT UNFINISHED - Known as cellar and is below grade, floor can be dirt or concrete.
- COF** COMMERCIAL OFFICE - Refers to office area in commercial buildings not built as 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, finished walls, floors and ceilings, but is of seasonal use.
- 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.
- 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 entry) and Tri-Level homes or any building where 3 of the 4 walls or all 4 walls are 3' to 4' above ground, creating greater utility than a normal basement, or 1.5 or more walls with large windows providing good natural lighting in the basement, and walkout access.
- RBU** RAISED BASEMENT UNFINISHED - Same as RBF, but unfinished.
- STO** STORAGE - Unfinished area used for storage. Not easily converted to living space.
- SFA** SEMI-FINISHED AREA - Enclosed areas finished similar to living space, but not living space, such as indoor pool enclosures.
- SLB** SLAB - Foundation description where no basement or crawl space exist. Poured cement slab.

TQF* 3/4 STORY FINISHED - A finished area with approximately 75% of floor area usable as living space.
TQU 3/4 STORY UNFINISHED - Same as TQF, except unfinished.
UFF* UPPER FLOOR FINISHED - Upper floor living space with full ceiling height and finished interior.
UFU UPPER FLOOR UNFINISHED - Same as UFF, except there is no finished interior.
VLT VAULTED CEILING - Ceilings which are slanted or extended above the normal 8 feet, but less than 12 feet.

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

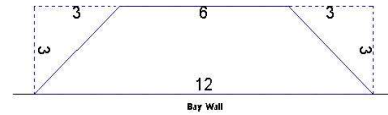
Notes:

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

Bay or Bow Window

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

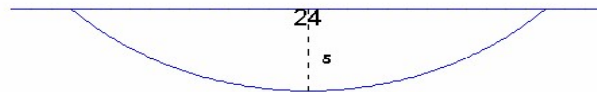
Only needed if different from other side



How to measure and sketch a bay window:

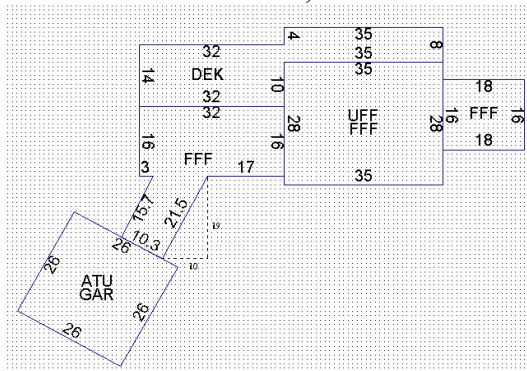
- 1.) Classify the bay window according to its appropriate story height.
- 2.) Check for basement area under the bay window upon listing.
- 3.) Bay windows are only picked up when they include floor space.

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



Angles

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



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

STRUCTURAL ELEMENTS

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

EXTERIOR WALLS

Two (2) entries possible, the 2 most predominate

ABOVE AVERAGE:	Siding not otherwise described and reflecting better than average quality Vinyl shakes are denoted as above average.
ALUMINUM SIDING:	Same as vinyl, but with aluminum material, clapboard style siding made from aluminum.
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.
ASPHALT:	Asphalt composition shingle, usually on modest housing.
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.
BELOW AVERAGE:	Siding not otherwise described and reflecting less than average quality; ie: masonite, rough sawn lumber w/bark.
BOARD & BATTEN:	Vertical boards with narrow wooden strips called battens covering the joists.
BRICK ON MASONRY:	A load bearing structural wall. Not brick buildings.
BRICK ON VENEER:	Brick veneer on wood or metal frame construction with wood sheathing.
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.
CEMENT CLAPBOARD:	Cement fiber siding. Asbestos-free fiber and cement combined and pressed together in the shape of a clapboard. Holds paint very well.
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.
CONCRETE/CINDER:	Concrete or cinderblock siding.

DECORATIVE BLOCK:	Cement block that is either fluted or has a rough finish which appears like it has been broken in half.
GLASS/THERMOPANE:	Vacuum packed glass sandwich, usually tinted and commonly found on large commercial and office buildings.
LOGS:	Logs that are not simulated log.
MASONITE:	Composite pressboard/fiberboard, if not maintained will show areas of rot. In some systems may be noted as below average.
MINIMUM:	Plywood. Subwall sheathing with tar paper cover as a permanent siding.
NOVELTY:	Denotes wood siding, generally found on camps, with or without sheathing underneath.
PREFAB WOOD PANEL:	A type of plywood siding of which there are unlimited varieties on the market. (T-111) Typically, a 4x8 sheets.
PRE-FINISHED METAL:	Enameled or anodized metal commonly found on campers/mobile homes, commercial and industrial buildings.
SOLID BRICK/STONE:	Solid masonry walls; precast concrete panels.
STONE ON MASONRY:	Refers to various stone or stone veneers usually on a load bearing masonry wall.
STUCCO:	Stucco veneer on concrete, cinder block or wood.
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.
WOOD SHINGLE:	Shingles not of cedar or redwood, good quality shingles, but not above average.

ROOF STRUCTURES

FLAT ROOF:	Flat, no pitch to any direction.
GABLE:	A ridged roof with two pitches slopping away from each other.
GAMBREL:	A roof with two distant slopes on each side forming four roof planes.

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

ROOF COVER

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.
ASPHALT:	Standard type of shingle used today. It can be single or three tab. Including Architectural style shingles.
CLAY/TILE:	Terra Cotta roofs that are not typically found in New England.
CORRUGATED COMPOSITION:	It is typically, in 4'x8' sheets. This includes Anjuline panels.
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.
METAL/TIN:	Tin or metal covering, often times corrugated like ribbon candy, typically 4x8 sheets, light gauge.
PREFAB METAL:	Modified corrugated metal panels that are one piece which run from ridge to soffit. These are either nailed or screwed.
ROLLED COMPOSITION:	Typically a felt saturated with asphalt and granule stones on the surface. It comes in a roll. Good for low/flat pitch roofs.
RUBBER MEMBRANE:	A thin sheet of rubber seamed together. Typically found on flat roofs. It is typical for commercial/industrial buildings.

SLATE SHINGLES:	Rectangular pieces of slate, each overlapping the other.
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.
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.
WOOD SHINGLES:	Wood shingle or shake. Wood shakes have random thicknesses as they are hand split.

INTERIOR WALLS

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

AVERAGE FOR USE:	Is generally used for commercial/industrial buildings to describe the interior finish as being normal for that style building and use.
DRYWALL:	A rigid sandwich of plaster and paper.
MASONRY/MINIMUM:	Cinder block or concrete form/or studs, no finish.
PLASTER:	All plaster backed by wood lattice attached to the studs.
PLYWOOD PANEL:	4' x 8' plywood panel sheathing comes in many grades and styles.
WALL BOARD:	Composition 4' x 8' sheets, such as Celotex, typically found in manufactured homes, low quality, typically 1/8".
**WOOD/LOG:	Tongue & groove construction, logs, wainscoting.

***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

ELECTRIC:	Baseboards or geothermal.
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.

OIL:	May be identified on the exterior by the presence of oil filler pipes, kerosene or K1 are also fuel oil.
SOLAR:	Solar panels can be viewed on the roof area.
WOOD/COAL:	Chosen only if there is no conventional heating system. Wood stoves only. (Such as in camps, cottages).

HEATING TYPE

CONVECTION:	Heat transfer through dispersion. (Wood stove/monitor or Rinnai type heat).
FORCED AIR DUCTED:	Series of ducts throughout the house, for hot air to be blown through.
FORCED AIR NOT DUCTED:	Has blower to blow heat through one vent, no duct work in the house.
GEOHERMAL HEAT:	Listed as electric under heat fuel and heat pump under heat type.
HEAT PUMP:	Electric unit which provides forced air heat, usually combined with central air conditioning. Newer heat pump units being installed are valued similarly and will be adjusted to account for the percentage of the home that is cooled, ie 25%, 50%, 75% or 100%.
HOT WATER:	Forced hot water through baseboards.
NONE:	No heat.
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.
STEAM:	Radiators.

INTERIOR FLOORING

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

AVERAGE FOR USE:	Is generally used for commercial/industrial buildings to describe the floor as being normal for this type of structure and use.
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CARPET:	Wall to wall carpet of good grade, usually found over the subfloor material, but occasionally covering other floor covers as a replacement.
CONCRETE:	Concrete slab usually commercial or industrial.
HARD TILES:	Quarry, ceramic tiles or polished and/or stamped concrete.
HARDWOOD:	Generally oak, cherry, maple, birch, bamboo or ash woods.
LAMINATE/VINYL:	A laminate wood look floor that is very durable. Often goes by brand name Pergo. This also includes higher grade vinyl floors, ie, tongue & groove planks.
LINOLEUM:	Refers to all forms of linoleum type products of various designs and shapes. Typically sold in rolls or sheets.
MINIMUM PLYWOOD:	Plywood subfloor or underlayment.
PARQUET FLOORING:	Refers to a surface made of small pieces of hardwood, solids and veneers in various patterns and designs.
PINE OR SOFTWOODS:	Pine or softwood boards covering floor area.
VCT:	Vinyl composition floor tile is a commercial grade vinyl tile found typically in schools or commercial buildings.

NUMBER OF BEDROOMS

Bedrooms should be counted considering the resale value, rather than the homeowner's personal use of the rooms. For example, if you go upstairs and find three (3) rooms and a bathroom and the owner says there are only two (2) bedrooms, the other room is used as a library, sewing room, office, etc., then for our purposes, that third room is a third bedroom. One must be careful because libraries, offices and sewing rooms can be legitimate depending on the location in the house and access. Presence of a closet space generally is reason to classify as a bedroom(s). However, it should be noted that a closet is not the only measure to determine, ie: many homes had no closets in the bedroom, yet they are still classified as bedrooms. Below grade (basement level) bedrooms are not generally counted in bedroom count unless the bedroom has 2 means of ingress/egress. Generally, just noted i.e., did not pick up (DNPU) 1 bedroom in basement.

BATHS OR BEDROOMS

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

***Commercial Baths**

0 = None

.5= Minimum

1 = Below average for use

2 = Average for use

3 = Above average for use

4 = Extensive for use

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

GENERATORS

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

EXTRA KITCHEN

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

AIR CONDITION SYSTEMS

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

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

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

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

NUMBER OF STORIES

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

QUALITY ADJUSTMENT

Quality adjustment refers to the overall quality of construction, marketability and desirability of the property. This is determined by the Assessors Supervisor, the data collector may question it to the Supervisor based on his/her visual but only the Supervisor can change.

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.

EXTRA FEATURES & OUTBUILDINGS (XFOB)

Extra features and outbuildings - in general, XFOB's refer to structures that are not attached to the principal building with the exception of fireplaces found in the home as they may be listed here or in the building section. 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 and noted as such.

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.

SOLAR PANELS - Can be of the photovoltaic (PV) (electric type) or Hot Water (H2O). Identified by type, location, # of panels and age, if available. Atypical size & physical condition should be noted.

SOLAR PANELS

Market data suggests solar panels contribute to market value. Government and other incentives commonly available to the property owner are taken into consideration when developing the initial assessed value. Industry representatives suggest that newly installed panels have a life expectancy of at least 25 years, so the following depreciation schedule is used with a floor factor of 25%:

<u>Age</u>	<u>Condition Factor</u>
1-5 Years	100
6-10 Years	85
11-15 Years	70
16-20 Years	55
21-25 Years	40
25+ Years	25

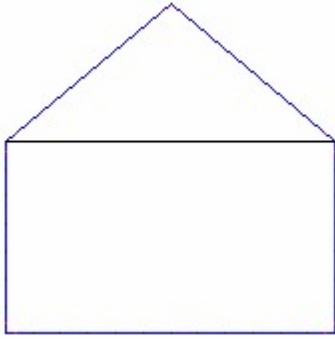
It should be noted that Solar Panels may have differing condition factors to account for atypical sizes or noted physical condition issues.

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
9. Outhouses

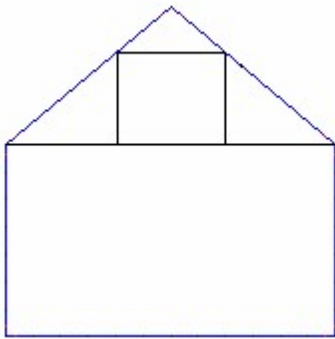
All XFOB's not picked up should still be noted. ie, DNPU treehouse

STORY HEIGHT EXAMPLES



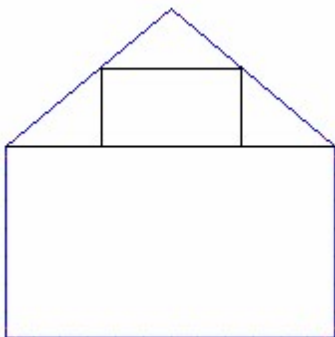
1 STORY FRAME

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

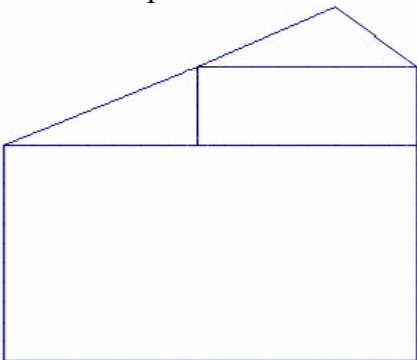


1 STORY FRAME & ATTIC

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



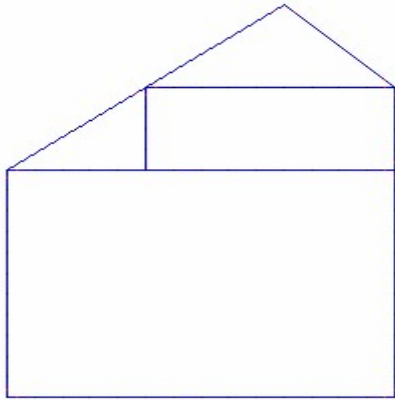
Example A



Example B

1-1/2 STORY FRAME

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

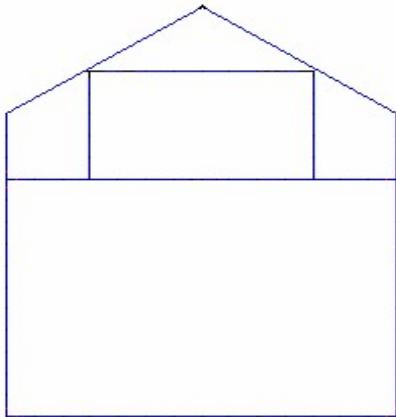


Example A

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.

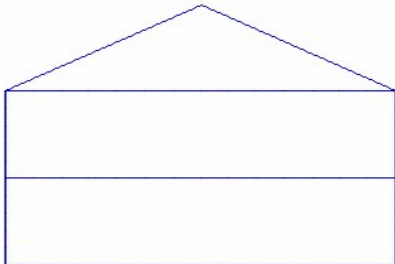
See Example A & B Left



Example B

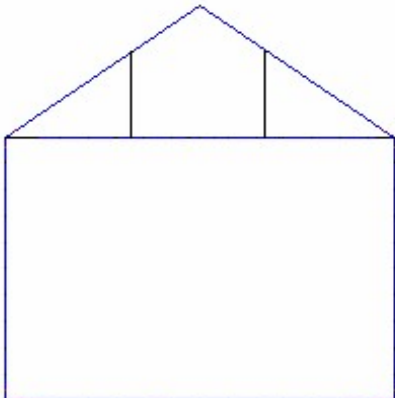
2 STORY FRAME

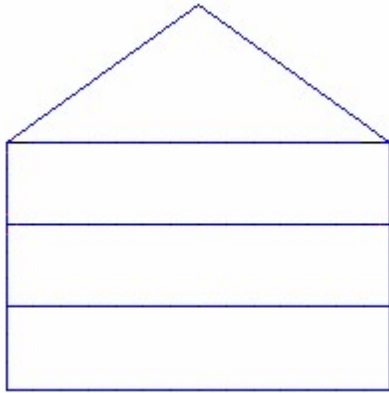
Side walls fully perpendicular. Slopes in ceiling do not interfere with total use. Full ground area carried to second floor, have 6' or greater ceiling height.



2 STORY FRAME & ATTIC

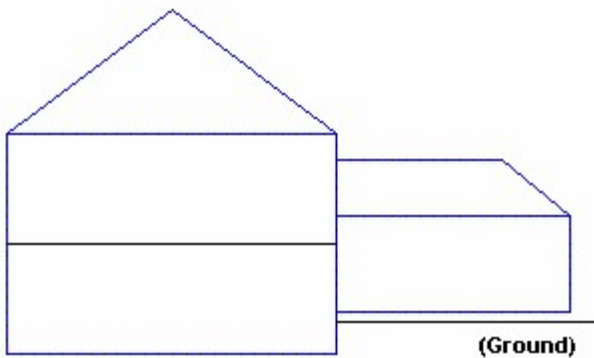
Has a higher pitch in roof. Stairs to third floor, providing only about 25% useable space in the 3rd floor attic area. Noted as 2.5 stories in story height.



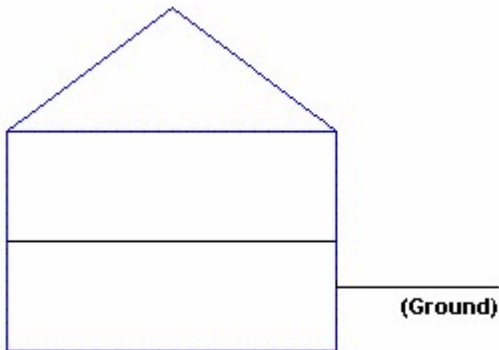


3 STORY FRAME

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



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

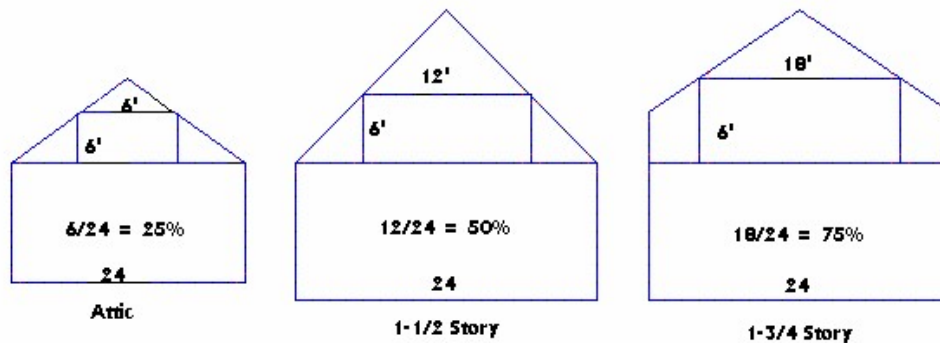


SPLIT ENTRY - one story Raised Ranch Style Home ½ of lower floor foundation exposed.

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

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

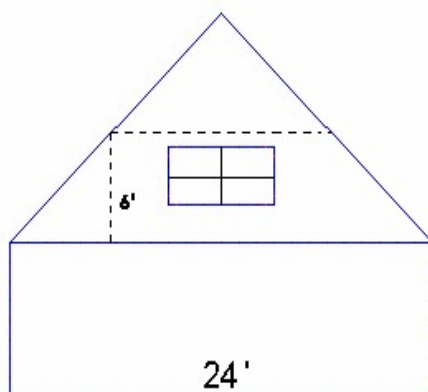
Example: Method 1



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

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

Example: Method 2



Computation:

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

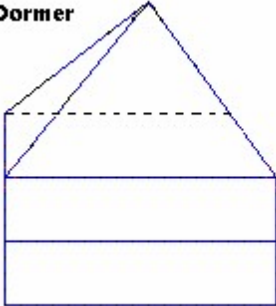
*Note: Estimate 6' ceiling height. Normally, this is just below or at window top. It is important to know where the first floor ends and the second floor begin, via window view, as high exterior side walls may not mean higher first floor ceiling and this may increase the potential second floor area.

Dormers

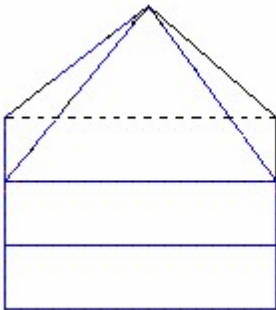
Dormers are projected roof lines that may or may not be considered as livable area. When dormers are of considerable size, they contribute to the livable area. The additional area supplied by the dormer must be included in the determination of story height.

EXAMPLES:

Dormer



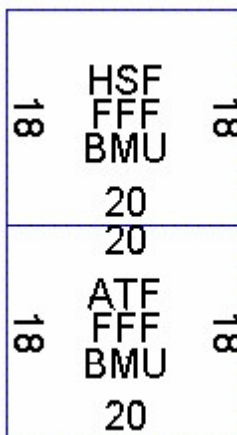
Normally, this is 2-1/2 story house without a dormer. Due to the addition of a full or at least 3/4 length dormer, we now have a 2-3/4 story house. Full dormer means from one end to the other. 3/4 dormer means the dormer covers at least 3/4 of the total distance from end to end.

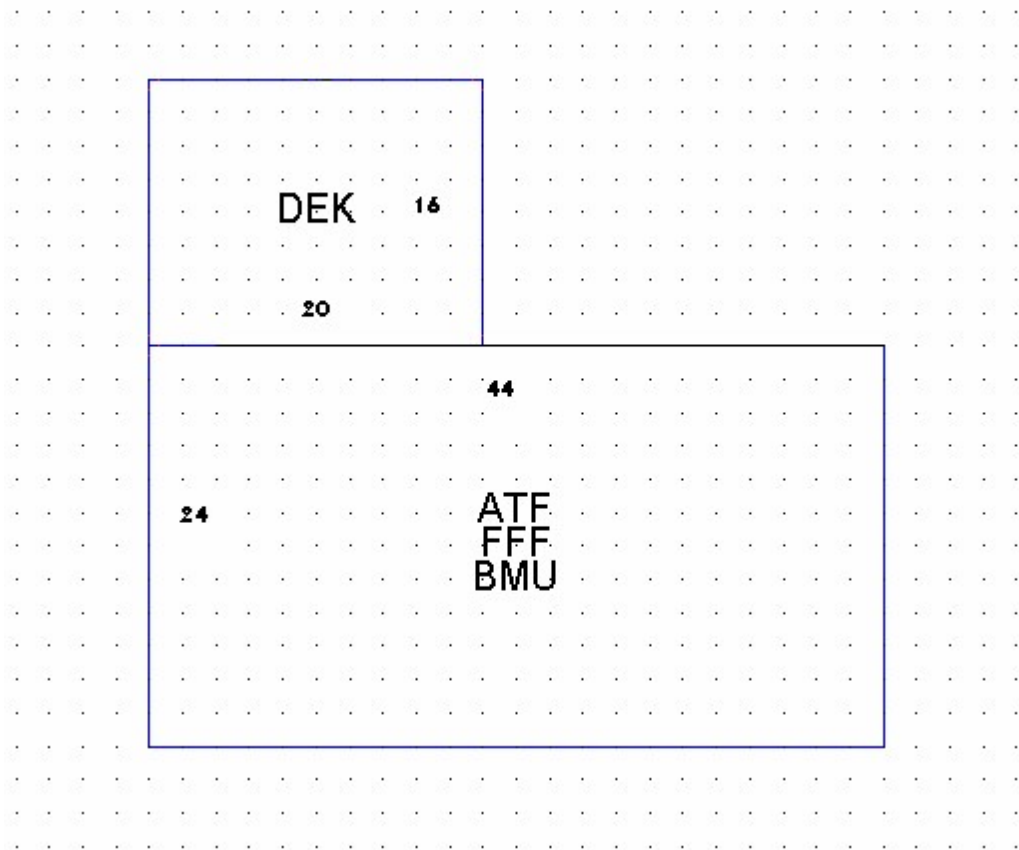


The addition of a dormer to each side of the house can transform a 2-1/2 story house to a 3 story house if full dormers or 2-3/4 story if partial dormers. It is important to note the size of the dormers, whether half, 3/4 or full.

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.

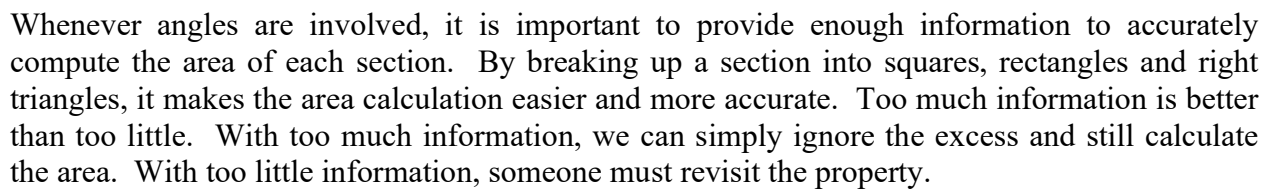
Represents dormer addition



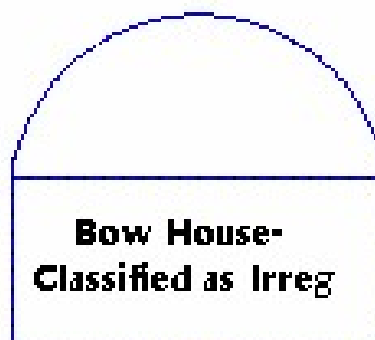
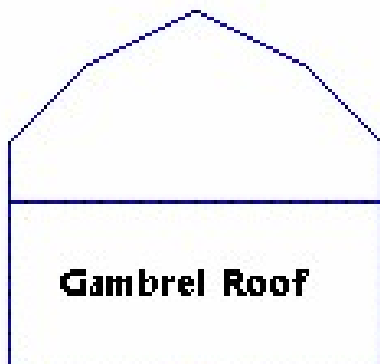
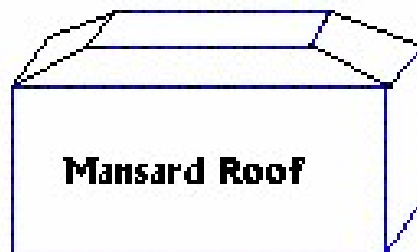
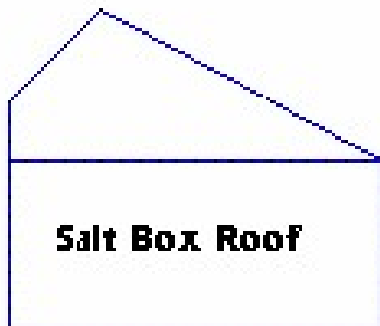
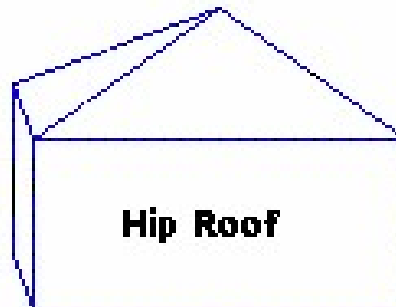
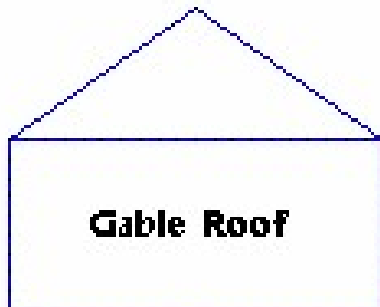
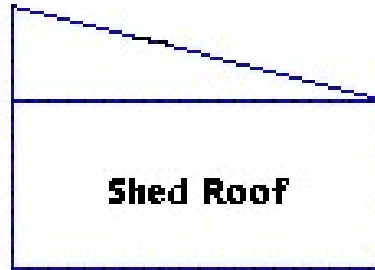


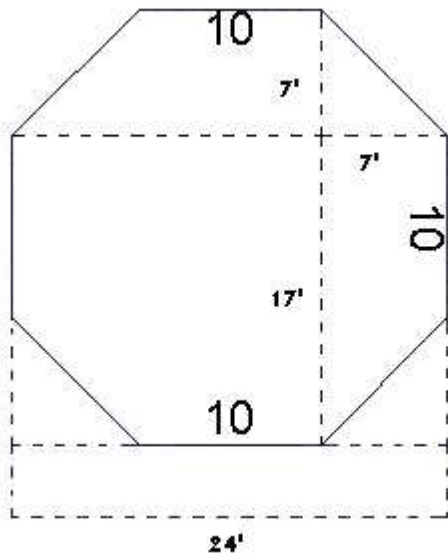
The grid on the back of the DCF is used to draw a sketch of the building to scale. Each point on the grid represents 2 feet, unless otherwise noted by the field person on the sketch.

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.



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>.98 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. 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 2022

Overall Median Assessment to Sales Ratio:	<u>64.9</u>
Coefficient of Dispersion:	<u>20.5</u>
Price Related Differential:	<u>1.04</u>

	<u>Ratio</u>	<u>COD</u>
Residential Land Only Sales:	<u>N/A</u>	<u>N/A</u>
Residential Improved Sales:	<u>64.9</u>	<u>20.5</u>
Commercial Land & Building Sales:	<u>N/A</u>	<u>N/A</u>

*N/A indicates not large enough sales sample to report.

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**

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 sales cost approach used in mass appraisal work based on published averages for various property types. Although held confidentially, when income data is provided, it will be considered and noted on the property record card. The Income Approach to value was not utilized for the above-stated reasons.

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

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

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

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

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

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

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

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

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

MARKET MODIFIED COST APPROACH TO VALUE

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

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

AVITAR's

CAMA: Computer Assisted Mass Appraisal

Mass Appraisal

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

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

This process is not perfect, as market sales data is subject to the perceptions and emotions of buyers and sellers at any given point 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. A normal distribution of the data, i.e. a bell curve.

THE SALES DATA

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

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

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

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

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

HIGHEST & BEST USE

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

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

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

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

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

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

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

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

B. Zoning

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

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

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

ARTICLE III: ESTABLISHMENT OF DISTRICTS AND USES

SECTION 3.1 DISTRICT OF COMMERCIAL AND INDUSTRIAL USE (Adopted 03/10/1987; Amended 3/12/2001)

3.1.2 PURPOSE, DESCRIPTION AND SPECIFICATIONS OF THE COMMERCIAL and INDUSTRIAL USE DISTRICT

A. Purpose:

These regulations and restrictions are to provide for the orderly development and expansion of industrial and commercial businesses. Any authorized commercial or industrial use of land may continue in its present use, provided that it does not create conditions hazardous to public health or safety and providing said use was permitted by a special exception to the zoning ordinance in place prior to the time the use began on the property or predates the zoning ordinance. Those residential and agricultural uses allowed in Article III, Section 3.2 District of Residential and Agricultural Use are allowed in this District.

B. Commercial District Definition (Amended 3/9/2004, and 03/12/2013)

The Commercial and Industrial Use District (CI District) is outlined on the Official Town Zoning Map and are defined below using 2012 property tax map and parcel numbers. All properties not listed below or depicted on the Official Zoning Map as part of the CI District shall be considered to be located within the Residential and Agricultural Use District (RA District).

1. Description:

The Commercial and Industrial District (CI District) is defined using 20112 Property Tax Map and Parcel numbers for each property located within this district. The following is a list of properties or parts thereof located within said district: Tax Map 3, Lots 12, 13, 13-1, 13-2, 15, 16, 17, 17-1, 17-2, 18, 19, 21, 21-1, 22, 22-1, 22-1-2, 23, 23-1, 24, 25, 26, 27, 28 and 34. The CI district also includes parts of Tax Map 3, Lot 30, closets to Route 150 (Amesbury Road) from the frontage corner property bound at Route 150 (Amesbury Road) and South Road, which runs approximately two hundred and thirty feet (230') west along the property boundary of Tax Map 3, Lot 30, with South Road. From the end of that distance the CI district boundary line extends north to a pin set one hundred and twelve feet (112') from the frontage property boundary on Route 150 (Amesbury Road) between Tax Map 3, Lot 29 and Lot 30, to the back corner property boundary of Tax Map 3, Lot 29 and Lot 30.

3.1.3 USES PERMITTED

- A. Service and professional businesses, including retail shops, stores, personal service shops, research and development businesses and engineering services.
- B. Inns, guest houses, boarding houses and other establishments serving food and beverages.
- C. Funeral homes and mortuaries.
- D. Freight depots and terminals.
- E. Automotive, truck and bus repair shops, provided that there shall be no storage of motor vehicles, appliances and equipment on the premises other than those in process of repair or awaiting delivery or in an enclosed structure or required in the operation of the garages or repair shops. There shall be no sale of gasoline and related fuels in this district.
- F. Light Industry, providing that they shall not cause injurious or obnoxious noise, vibration, smoke, gas, fumes, odor, dust, light, radiation, fire hazard or other objectionable conditions.
- G. Storage -- All materials, supplies and equipment except that which is offered for sale on the premises, shall be screened from view from public ways or abutting properties.
- H. Signs permitted after Site Plan Review by the Planning Board and providing:
 - 1. no business sign shall project within the limits of a public highway except when placed by the governmental unit having jurisdiction over such highway or be placed so as to obstruct the view of any highway intersection or so as to endanger traffic.
- I. Excavation operations are permitted as regulated by Chapter Five (5), Public Safety and Welfare Regulations.

3.1.4 USES PROHIBITED

- A. Billboards;
- B. Airports or heliports;
- C. Dumps, junkyards, machinery and motor vehicle junkyards;
- D. The production or storage of hazardous materials;
- E. The storage of explosive materials; and
- F. Any new use of existing buildings or premises following the passage of this ordinance unless in compliance with the conditions herein and approved by the Planning Board by Site Plan Review.

3.1.5 LAND REQUIREMENTS

A. General Requirements – In addition to other requirements in this Ordinance:

1. Determination of soil types shall be made by a Qualified Soil Scientist using high intensity soil information with on-site inspection necessary. Lots containing more than one soil type must be sized based on a weighted average;
2. The Building Inspector shall issue a permit upon the findings by the Planning Board that the proposed location, construction and operation will not injure present and prospective development in the district or the health and welfare of residence in the vicinity.

B. Site Requirements

1. The minimum lot sizes shall be two (2) acres or larger according to soil type. See #10 below.
2. Minimum frontage is two hundred and fifty (250') feet on a Town approved street or State Highway.
3. Minimum front yard setback -- 100 feet from a Town approved street or State Highway to a structure.
4. Minimum side and rear yard setback -- 60 feet to a structure.
5. Maximum height of structure -- 2 stories or 35 feet and the maximum height of the highest door or window shall be thirty-two (32) feet, measured vertically from the bottom of the window or door to the finished grade below. **(Amended 03/13/2001)**
6. Maximum coverage by structure and parking lots -- 60% of lot area.
7. Minimum driveway width -- 18 feet, except at an intersection, where a pavement radius of 50 feet shall be provided.
8. Maximum grade of driveway shall not exceed 5%.
9. Minimum all season safe site distance at an intersection shall be 200 feet in both directions.
10. Minimum lot sizes for this zone shall be determined by application of the following formula, utilizing specific soil types and slopes as found in the Town of Kensington Subdivision Regulations. In no case will a lot be less than two (2) acres.

$$\text{Required Minimum Lot Size} = \frac{(Q)(\text{RLS})}{2000}$$

Note: Q = gallons of wastewater discharged per day and shall be based on the N.H. Water Supply and Pollution Control Commission standards found in the “Design Standards for Small Public Water Systems”. An engineer may be employed by the Town to determine this amount at the owner’s expense.

RLS: Required lot size from Table 1 of Subdivision Regulations for Kensington plus land area needed for protective radius for a well.

11. Screening and buffering requirements.

- a. where land in this district abuts land in the residential/agricultural district, the width of the screened area shall be at least 50 feet.
- b. the screened area shall abut the lot line and be densely planted with shrubs or trees which are naturally occurring or at least three (3) feet high at the time of planting and are of a type which may be expected to form a year round dense screen at least five (5) feet high within 3 years.

The plant material shall be maintained in a healthy condition. Where, because of intense shade or soil conditions, the planting screen cannot be expected to thrive, a visually solid wooden fence or masonry wall be substituted provided that:

- i. the remaining land required for screening is added to the buffer strip;
- ii. required planting shall take place prior to occupancy or if not possible because of the season of the year, at the next planting season; and
- iii. the buffer area not covered by the screened area shall be covered with ground cover or landscaped.

12. Off street parking space shall be adequate for the proposed use.

- a. parking space requirements for a building which has more than one use shall be computed for each use.
- b. one off street parking space shall be required for each occupant, employee, visitor and patron and shall be limited to motor vehicles and bicycles. The storage of merchandise, motor vehicles for sale or the repair of motor vehicles is prohibited in this area.
- c. require off street parking shall be provided on the same lot with the principle use at such time as any building or structure is erected, externally enlarged or increased in capacity.

13. Soil erosion shall be kept to a minimum by providing satisfactory sediment and run-off water control. This shall meet the design standards and specifications set forth in the current “Erosion and Sediment Control Design Handbook” as adopted by the Rockingham County Conservation District. This shall include but not be limited to the following requirements:
 - a. natural vegetation shall be retained wherever possible and protected and supplemented;
 - b. storm drainage systems shall permit unimpeded flow of storm drainage from and off of parking lots and driveways; and
 - c. the proposed site shall accommodate any increased run-off created by changed soil or surface conditions.
14. Sewer facilities must provide for the disposal of solid liquid and gaseous waste in compliance with the rules and regulations of the N.H. Water Supply and Pollution Control Commission. No solid, toxic or hazardous waste may be stored in this district.
15. Water supply for fire protection is required for any commercial or industrial business that employs more than forty (40) people during any one working shift or has a gross floor space greater than 6500 square feet. This water supply shall be capable of delivering not less than one thousand (1000) gallons of water for a period of not less than one hour the year round. This supply shall be connected to a series of hydrants which will provide for a water supply within one thousand five hundred (1500) feet of each outside wall of the structure or structures.

3.1.6 OTHER USES PERMITTED BY SPECIAL EXCEPTION SUBJECT TO SITE PLAN REVIEW (Amended 03/09/2004)

- A. The Zoning Board of Adjustment will consider special exception applications for uses other than those specifically allowed in this district pursuant to Section 3.1.3 or specifically prohibited in this district pursuant to Section 3.1.4.
- B. Special exceptions shall be granted only if found by the Zoning Board of Adjustment to comply with the following requirements and other applicable cable requirements as set forth in this Ordinance.
 1. That the use is so designed, located and proposed to be operated that the public health, safety and welfare and convenience will be protected;
 2. That the use will be compatible with adjoining development and the general characteristics of the district where it is to be located;
 3. That adequate parking, landscaping and screening (including but not limited to screening of all lighting and signage associated with the proposed use) is provided as required herein;

4. That the applicant for a Special Exception agrees as a condition of the Special Exception to obtain Planning Board approval of the Site Plan prior to applying for a building permit; and
5. That if the application for Special Exception is for the expansion of a non-conforming use, then the granting of such exception will not adversely affect abutting or nearby property values and that the non-conforming use is not hazardous by its nature.

3.1.7 SITE PLAN REVIEW REQUIRED

Site Plan Review by the Planning Board will be required for any landowner in this District who uses the site for commercial or industrial business or on which there is a multi-family dwelling unless such use existed at the time of the original passage of this Article in accordance with Kensington's Site Plan Review Regulations.

SECTION 3.2 DISTRICT OF RESIDENTIAL AND AGRICULTURAL USE – (RA)

3.2.1 GENERAL PURPOSE

These regulations and restrictions are for the purpose of regulating the use of land and the location and construction of buildings in the Town of Kensington, while insuring safety from fires, protection of water and other natural resources and preservation of rural charm.

3.2.2 SPECIFIC REQUIREMENTS OF THE RESIDENTIAL – AGRICULTURAL DISTRICT

A. Restrictions

1. There shall be no more than one single-family dwelling or residence on a lot of record. (03/11/1980)
2. Commercial and industrial uses, mining excavation operations, home occupation, two family dwellings, cluster dwellings and multifamily apartment houses are prohibited in this district except as provided in Section 3.3.
3. Trailer parks and mobile home parks are specifically prohibited in this district.
4. Racetracks or test tracks for motor vehicles whether ovals, drag strips or other configurations are prohibited within this district.
5. All agricultural use is permitted in this zone except as restricted below:
 - a. Kennels and veterinary hospitals are permitted subject to the requirements of the commercial use of land. However, the boarding, breeding, training, treatment or disposing of racing dogs shall not be permitted.
 - b. Mink farms are specifically prohibited.

B. Land Requirements

1. The lot area of any dwelling or residence shall not be less than two (2) acres except that one dwelling may be located on a lot of less than two acres providing this lot has been duly recorded in the County of Rockingham Registry of Deeds at the time of passage of this ordinance. (1959) (Amended 03/08/1997)
2. Every building lot shall have a minimum frontage of two hundred (200') feet abutting upon a publicly maintained street or road, subject to RSA 674:41 II. (03/14/1961) (Amended 03/08/1997; 03/12/2002)
3. Building lots must meet the following requirements based on soil conditions:
 - a. All test pits and percolation tests shall be performed in the presence of a qualified test pit inspector approved by the Selectmen;
 - b. Soil types determine lot sizes according to the requirements of Table #1 of Subdivision Regulations for the Town of Kensington. Determination of soil types shall be made by qualified Soil Scientist using published soil data with on-site inspection as necessary;
 - c. All septic systems must meet the minimum standards imposed by the New Hampshire Water Supply and Pollution Control Commission. After installation, the septic system must also be approved by the test pit inspector before it is covered over;
 - d. No septage, waste or sludge disposal system shall be located in wetland soil as defined by the Town of Kensington Wetland Ordinance. No structure of any kind shall be placed on wetland soil as defined by the Town of Kensington wetland ordinance; and
 - e. The test pit inspector is authorized to consult with a qualified engineer prior to approving the proposed septic system. All fees applicable to this section will be charged to the builder and are payable to the inspector.

C. Site Requirements – there shall be observed the following setbacks in the construction of new structures or in the relocation of existing ones.

1. A structure or addition shall not be located nearer than 25 feet from the property lines of any a butter and not nearer than 50 feet from any structure on an abutter's property.
2. There shall be a minimum depth of 25 feet between the nearest right-of-way and any structure.

D. Building Requirements

1. Every structure including manufactured housing to be used as a dwelling unit shall have a minimum living area of six hundred and fifty (650) square feet. (03/09/1971)

C. Town Parcel Breakdown

Kensington Parcel Count

	# of Parcels	Value
RESIDENTIAL LAND ONLY (not including current use):	59	\$ 9,009,600
RESIDENTIAL LAND ONLY WITH CURRENT USE:	93	\$ 6,798,395
RESIDENTIAL LAND & BUILDING (not including current use):	695	\$ 540,244,100
Median: \$ 715,300		
RESIDENTIAL LAND & BUILDING WITH CURRENT USE:	76	\$ 65,585,300
MANUFACTURED HOUSING ON OWN LAND:	18	\$ 6,422,081
MANUFACTURED HOUSING ON LAND OF ANOTHER:	19	\$ 281,500
RESIDENTIAL CONDOMINIUMS:	Included in Residential Buildings	
DUPLEX & MULTI-FAMILY:	25	\$ 21,597,246
COMMERCIAL/INDUST. LAND ONLY (not including current use):	5	\$ 2,100,100
COMMERCIAL/INDUST. LAND & BUILDING (not including current use):	16	\$ 11,824,200
COMMERCIAL/INDUST. WITH CURRENT USE:	4	\$ 2,677,801
UTILITY:	8	\$ 20,011,330
TOTAL TAXABLE:	1018	\$ 686,551,653
TOTAL EXEMPT/NONTAXABLE:	38	\$ 16,481,700
TOTAL NUMBER OF PARCELS:	1056	
(TOTAL NUMBER OF CARDS):	1101	
PROPERTIES WITH VIEWS (included above):	0	
PROPERTIES WITH WATER FRONTAGE (included above):	0	
DRA CERTIFICATION YEAR:	2023	

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 2021, 2022, and 2023, and an analysis of twelve paired sales or properties that sold twice.

<u>Sales Analysis Results</u>	<u>Year</u>	<u>Median Ratio</u>	<u>Year</u>	<u>Median Ratio</u>
	2021	.7789	2022	.6495
	2022	.6495	2023	.6275

To determine the trend factor for 2022 using the sales analysis, we took the difference between the 2021 and 2022 ratios (.1294), divided that number by the 2021 ratio of 77.89% which resulted in a positive trend factor of 16.61% or + 1.38% per month.

To determine the trend factor for 2023 using the sales analysis, we took the difference between the 2022 and 2023 ratios (.022), divided that number by the 2022 ratio of 62.75% which resulted in a positive trend factor of 3.39% or + 0.28% per month.

The average of this analysis suggests a positive .83% per month trend. The information indicates a larger change per year/month from 2021 into 2022 at 1.38% per month and very little change from 2022 into 2023 and in fact appears relatively stable.

DRA Equalization Ratio Study

<u>Year</u>	<u>Median Ratio</u>
2021	.779 %
2022	.649 %

To determine the trend factor for 2022 using the DRA figures, we took the difference between the 2021 and 2022 ratios (.133), divided that number by the 2021 ratio of 77.9% which resulted in a positive trend factor of 14.58% or + 1.22% per month.

We also analyzed 2023 qualified sales through 4/01/2023; however, as this analysis reflected only a portion of 2023, the DRA ratio for the entire year doesn’t exist.

This analysis suggests a positive 1.22% (rounded) per month trend.

In addition, we completed a paired sales study which represents a trend from 2017 through 2023.

Sale #	PID	Sale #1		Sale #2		Percent Change	Months Between Sale	Percent Per Month
		Date	Price	Date	Price			
1	04-044-002	2/26/2018	\$515,000	10/28/2020	\$622,000	20.78	32	0.65
2	06-066-000	10/01/2018	\$330,000	10/30/2020	\$435,000	31.82	24	1.33
3	07-019-016	9/5/2017	\$620,000	1/4/2021	\$850,000	37.1	39	0.95
4	09-010-00A	2/26/2018	\$395,000	8/4/2021	\$555,000	40.51	41	0.99
5	011-019-000	8/1/2019	\$403,530	3/24/2021	\$525,000	30.1	19	1.58
6	013-002-002	3/17/2020	\$788,530	8/18/2021	\$899,000	14.01	17	0.82

The average of this analysis suggests a positive 1.05% per month trend and a median of 0.97% per month.

Conclusion

The paired sales analysis is in my opinion the best indicator of the change over time which indicates a median of 0.97%. This is well supported by our analysis results from 2022 (40 sales) to 2023 (12) and as such, we have reconciled a time trend of 1% per month (12%/year) to be applied to all sales older than 10/1/22. Our goal is to focus on the most recent sales, however, there may be classes of property where more sales are needed and if we need to go back to 4/1/21, we will and we will apply the 1% per month time trend.

E. Neighborhood Classification

Market Value Influences

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

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

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

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

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

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

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

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

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

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

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

Neighborhoods are classified by alphabetical letters, as follows:

<u>NC</u>					
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 and has no adjustment factor

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 unless this process has been completed in a cyclical manner over the years preceding the year of the valuation update.

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

*The effective area of a building is computed by considering all areas of all floors and additions of the building and then adjusting each area by its relative cost. If living space is estimated to be \$98.00/SF, the basement area of the house is not worth \$98.00/SF, but rather some predictable fraction thereof. 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.

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

Com. Wall	Example – Commercial Wall Frame Construction Use for commercial buildings to account for various structures.
Size Adjustment	Size adjustment is the factor that accounts for the economy of scale theory which means the more of anything you purchase at one time, the lower the unit cost. As such, a larger home will have a factor less than 1.00, while a smaller home will have a factor greater than 1.00 to account for per square foot cost variation.
Base Rate	This is the gross base square foot cost that this building, as well as all other similar buildings will start at.
Bldg. Rate	Building Rate – After consideration of all building materials and quality of construction, a building rate is developed which can be greater and lower and 1.00 based on material, quality and includes the size adjustment.
Com. Wall Factor	In the case of a commercial property, an added factor may be needed to account for various commercial structural frames.
Adjusted Base Rate	<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	<p>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.</p>

Sample Calculation

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

Example Listing Data

EXTERIOR WALLS

Prefab Wood Panels = 32 points

Brick on Veneer = 37 points

When two types exist, the average rounded integer is used = 35

ROOF STRUCTURE & COVER

Gable or Hip = 3 points

Asphalt or Comp. = 3 points

Point values are added together = 6

INTERIOR WALLS

Drywall = 27 points

Plaster = 27 points

When two interior types exist, the average rounded integer is used = 27

HEATING FUEL & TYPE

Oil Fuel = 1 point

Hot Water = 6 points

Heating points are calculated by multiplying fuel by type 1 x 6 = 6

FLOOR COVER

Carpet = 10 points

Hard Tile = 12 points

When two types exist, the average rounded integer is used = 11

TOTAL STRUCTURAL POINTS COMPUTED	=	85
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BED & BATH LIST DATA

Bedroom = 3

Bathrooms = 1.5

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

#Bedrooms->	0 - 1	2	3	4	5+
#Baths					
00.0	0	1	2	3	4
0.5	10	9	8	7	6
1.0	14	13	10	9	7
1.5	15	14	12	10	7
2.0	15	15	13	10	8
2.5	15	15	15	12	11
3.0	16	16	15	14	12
3.5	16	15	15	15	14
4.0	16	16	16	15	14
UP	17	16	16	16	15

This table represents the value of the plumbing in the building and its ability to effectively service the residence based on the number of bedrooms. 4 bedrooms & 4 baths is better than 4 bedrooms & 2 baths.

Indicated bedroom/bathroom ratio point value = 12 (Add to previously computed structural points of 85)

TOTAL STRUCTURAL POINTS INDEX = 97

QUALITY ADJUSTMENT FACTORS

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

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

97 x 1.10 = **1.067 QUALITY ADJUSTMENT FACTOR**

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

EFFECTIVE AREA CALCULATIONS

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

EXAMPLE: BUILDING AREA CALCULATIONS

SUB 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.

SIZE ADJUSTMENT FACTORS

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

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

STORY HEIGHT ADJUSTMENTS

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

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

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

Adjusted Base Rate Calculation

$$\text{Base Rate} \times \text{Story Height Factor} \times \text{Quality Factor Index} \times \text{Size Adjustment Factor} = \\ \$85 \times .94 \times 1.067 \times .9776 = \$83.34$$

FINAL BUILDING VALUE COMPUTATIONS

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

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

DEPRECIATION TYPES & USE

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

EXAMPLE - 200 Year Old House

<u>Condition</u>	<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

UNDERSTANDING YOUR PROPERTY RECORD CARD

ABBREVIATIONS, SAMPLES & DEFINITIONS

Notices may not be exact copies

Map: 000R42

Lot: 000008

Sub: 000000 (1)

Card: 1 of 1 (2)

123 MOUNTAIN ROAD

ANYTOWN

Printed: 04/01/2022

OWNER INFORMATION (4)

DOE, JOHN

FQY.TCPG

3450 QWP VCR TQCF

CP1 VQY P.PJ 23456

SALES HISTORY (5)

Date	Book	Page	Type	Price	Grantor
03/12/2018	3587	2609	U151	525,000"	

NOTES (7)

WHITE;TBHS=4 FULL, 2 HALF; DNP U 2 ENT/EOPF; NICE SETTING, VIEW; FNDTN=STONE & CONCRETE. LAND=OWNER SAYS 252+ACRES RES-POND IS AMENITY TO PROP;LOW POSTED BSMNT; DNP U FFF LIBRARY OR OFFICE AS BEDROOMS;TQF=14; 36X22 BMU FLAT ROOF;4/19; EXTENSIVE RENO ON-GOING; HQ, WAINSCOTTING, EXPOSED BEAMS, CUST DETAIL FEAT, BLT INS, TILE BTHS/SHOWERS ETC;REMOVED TREES=UNOBSV U; UC=SOME FLRS/TRIM, KIT, MISC BTH FIX/PAINT,ELEC WORK, STAIRWAYS; 1/20; DNV1, PU AC, DECK, ENT, EST COMPLETE, RMVD UC;

LISTING HISTORY (6)

09/21/20	ERHC	WHITE;TBHS=4 FULL, 2 HALF; DNP U 2 ENT/EOPF; NICE SETTING, VIEW; FNDTN=STONE & CONCRETE. LAND=OWNER SAYS 252+ACRES RES-POND IS AMENITY TO PROP;LOW POSTED BSMNT; DNP U FFF LIBRARY OR OFFICE AS BEDROOMS;TQF=14; 36X22 BMU FLAT ROOF;4/19; EXTENSIVE RENO ON-GOING; HQ, WAINSCOTTING, EXPOSED BEAMS, CUST DETAIL FEAT, BLT INS, TILE BTHS/SHOWERS ETC;REMOVED TREES=UNOBSV U; UC=SOME FLRS/TRIM, KIT, MISC BTH FIX/PAINT,ELEC WORK, STAIRWAYS; 1/20; DNV1, PU AC, DECK, ENT, EST COMPLETE, RMVD UC;
01/29/20	ERPM	
04/02/19	ERPL	
02/26/15	ERVL	
01/09/15	INSP	MARKED FOR INSPECTION
01/17/08	DWRM	

EXTRA FEATURES VALUATION (9)

Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes
PATIO	150	10 x 15	167	7.00	10	175	EST; SNOW
CARPORT WOOD	240	12 x 20	127	11.00	40	1,341	COND=DEPTH; DRT FLR
SHED-WOOD	144	12 x 12	171	10.00	60	1,477	ATT CARPORT
GARAGE-1 STY	1,800	36 x 50	69	30.00	70	26,082	
PATIO	200	10 x 20	140	7.00	70	1,372	EST; SNOW/BRICK
FIREPLACE 3-STAND	1		100	6,500.00	100	6,500	
FIREPLACE-1-STAND	1		100	3,000.00	100	3,000	INT FS; IN BMU
						39,900	

CP1 VQY P ASSESSING OFFICE

Year	Building	Features	Land
2018	\$ 284,800	\$ 32,800	\$ 194,814
		Parcel Total: \$	512,414
2019	\$ 328,200	\$ 32,800	\$ 220,522
		Parcel Total: \$	581,522
2020	\$ 487,300	\$ 39,900	\$ 342,390
		Parcel Total: \$	869,590

LAND VALUATION (11)

Zone: RURAL Minimum Acreage: 2.00 Minimum Frontage: 225

Land Type	Units	Base Rate	NC Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
IF RES	2,000	ac	83,000	E	100	110	95	100	90 -- ROLLING	100		78,100	0 N
IF RES	39,890	ac	x 2,500	X	58			90 -- ROLLING	100			52,100	0 N
FARM LAND	26,000	ac	x 2,500	X	58			90 -- ROLLING	100			33,900	66 N
UNMNGD OTHER	114,660	ac	x 2,500	X	58			90 -- ROLLING	100			149,600	33 N
UNMNGD OTHER	1,575,000	ft	x 40	E	100			100				63,000	0 N
VIEW *								100				61,800	
JENNESS POND *	100,000	wf						100				137,800	
												576,300	
												342,390	

*See 1.D.

LAST REVALUATION: 2020

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

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

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.

- 12) See *Section 1.D. Listing the Property – Views. Views & Section 9.C. Final Valuation Tables (Views & Waterfront).*



PERMITS (5)

Model: **2.50 STORY COLONIAL**
 Roof: **GABLE OR HIP/ASPHALT**
 Ext: **CEDAR/REDWD**
 Int: **DRYWALL/PLASTERED**
 Floor: **HARDWOOD/PINE/SOFT WD**
 Heat: **GAS/FA DUCTED**
 Bedrooms: **4** Baths: **5.0** Fixtures:
 Extra Kitchens: Fireplace:
 A/C: **Yes** **100.00 %**
 Quality: **A6 EXC+20** Generator:

Comm. Wall:	
Size Adj:	0.8492
Base Rate:	RSA 88.00
Bldg. Rate:	1.4087
Sq. Foot Cost:	\$ 123.97

ID	Description	Area	Adj. Effect.
ATU	ATTIC	1140	0.10
UFF	UPPER FLR FIN	1140	1.00
FFF	FST FLR FIN	2127	1.00
BMU	BSMNT	1580	0.15
TQF	3/4 STRY FIN	132	0.75
DEK	DECK/ENTRANCE	1221	0.10
RBF	RAISED BSMNT	1339	0.75
CTH	CATHEDRAL	660	0.10
ENT	ENTRY WAY	44	0.10
GLA:	3,366	9,383	4,913

2020 BASE YEAR BUILDING VALUATION (\$)	
Market Cost New:	\$ 609,065
Year Built:	1776
Condition For Age:	EXCELLENT
Physical:	20 %
Functional:	
Economic:	
Temporary:	
Total Depreciation:	20 %
Building Value:	\$ 487,300

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

Model – Story Height/Building Type

Roof - Style & Material Cover

Ext - Exterior Wall Cover

Int - Interior Wall Material

Floor - Floor Cover Material

Heat - Type & Fuel

Bedrooms - # of Bedrooms

Bath - # of Baths

Fixtures - Total # of Bath Fixtures

Extra Kitchens – In-law or Living Area Kitchen

Fireplaces

A/C - Central Air

Generators

Quality - Building Quality Description

Com Wall - Commercial Wall Structure

Size Adj - Size Adj Factor

Base Rate - Bldg Sq Ft Cost

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

Sq. Foot Cost - Final Adjusted Bld Sq Ft Cost

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

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

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

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

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

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

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

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

Rounded to \$179,300 = Building Assessment

GENERAL COMMONLY USED ABBREVIATIONS	
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A/C	Air Conditioning	LOC	Location
AC	Acres	LUCT	Land Use Change Tax
ACC	Access	ME	Measured & Estimated
AMNTY	Amenity	MH	Manufactured Home
ATT	Attached	MHD	Manufactured Home-Double Wide
AVG	Average	MHS	Manufactured Home-Single Wide
BC	Blind Curve	MKB	Modern Kitchen/Bath
BCH	Beach	M/L	Measured & Listed
BKL	Backland	MPU	Most Probable Use
BR	Bedroom	NBD	Non-Buildable
BSMNT/BMT	Basement	NC	No Change
BTH	Bath	NICU	Not in Current Use
CB	Cinder/Concrete Block	NOH	No One Home
CE	Conservation Easement	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
123 Main Street
Anytown, NH 03123

FQY 'IQJ P' 'LCPG
345 O QWP VCP 'TQCF
"CP[VQY P, PJ 03345

Map Lot Sub : 000404 000031 000000

June 6, 2023

INTERIOR INSPECTIONS

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** for **Monday, June 20, 2023 thru Wednesday, June 22, 2023** (additional days may be added, if needed). You will not be able to make an appointment after **4:00 pm on June 17, 2023**. This appointment scheduling is for an interior inspection at your property location, no phone appointments are currently available for your town. The purpose of the interior inspection is to verify the data listed on your property record card for accuracy i.e., number of bedrooms and baths and to determine the overall condition. This is not required by law, but does ensure your data is accurately listed.

To schedule an interior inspection appointment, go to www.avitarassociates.com/inspections. Select **TOWN OF ANYTOWN** and then select an appointment timeframe (2 hour blocks). On the day of the appointment, a representative from Avitar will arrive at your property location between the times selected. The actual interior inspection will typically only take 15 minutes but we will have several inspections scheduled for the same time block. Therefore, please know that you must be available at your property during the entire 2 hour timeframe. **For example: If you choose 8:00 am, you must be there from 8:00 am to 10:00 am.**

If you do not have access to the internet and no one else is available to assist you, contact the Anytown Town Office/Hall at 603-123-4567 and they can log on to the above-mentioned website to schedule an interior inspection appointment for you. If you are unable to make an appointment at this time, you may contact the town leaving your name & number and Avitar will try to contact you on their next scheduled visit.

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

SAMPLE PRELIMINARY NOTICE OF VALUE

Town of Anytown
Board of Selectmen
P.O. Box 123
Anytown, NH 01234

JOHN DOE
123 MAIN STREET
ANYTOWN, NH 01234

Map Lot Sub : 000000 000000 000000

Location : 123 MAIN ST

NOTICE OF PRELIMINARY ASSESSMENT VALUES - JUNE 19, 2023

Dear Property Owner:

The **Town of Anytown** has contracted with Avitar Associates to perform a town wide update of values. Sales prior to the April 1st assessment date are relied upon to establish new base land and building rates with the goal of bringing all assessments to 100% of fair market value. The new assessed values established for your property during the recent update are listed below.

To view your property record card online, go to **www.avitarassociates.com** and select **Online Data, Subscription Information (Assessment Data - Review Online)**. Log in using the **Subscriber** option with **Username: townofbrookline** and **Password: brooklinetwn**. The website also provides links to resources designed to help you understand the codes, notes, abbreviations, and other information on your property record card. The Online Data at this website will only be available for 60 days to review your property record card. **The informal review phone appointments will only be available during the timeframe listed below, additional days may be added, if needed.**

- **Tuesday, July 11, 2023 between 8AM-4PM**
- **Wednesday, July 12, 2023 between 8AM-4PM**

If you feel an error exists and would like to schedule a **PHONE APPOINTMENT** to review your assessment or to contact us with specific questions, please go to our website at **www.avitarassociates.com/appointments** for details. **Please logon and schedule an appointment to ensure you are afforded the opportunity for review by 4:00 PM on FRIDAY, JUNE 23, 2023, as you will not be able to make an appointment after that date.** If you do not have access to the internet, and no one else is available to assist you, contact the **Town Office** at **603-673-8855 Ext 3** and they can make an appointment for you. Unlike in previous years, we will not be holding face to face meetings, but rather we will contact you at the phone number you provide for your scheduled appointment.

Please note that you should not try to estimate your next tax bill by multiplying your new assessment and the old tax rate as it will produce an erroneous tax amount. As the total value of the Town has increased an approximate 65%, the tax rate will drop proportionally, barring any significant changes in spending voted in at Town & School district meetings. **The newly established values will be implemented on the December bill.** We appreciate your patience and thank you for your cooperation.

Land Value: \$ 158,300

Buildings/Features: \$ 156,000

Total Parcel Value: \$ 314,300

SAMPLE - SECOND NOTICE OF VALUE AFTER PRELIMINARY HEARINGS

Town of Anytown
Office of the Selectmen
325 Main Street
Anytown, NH 02367

DOW, JOHN (ICPG
145 MQWP VCR TQCF
ANYTOWN, NH 05345

Map Lot Sub : 000001 000001 000001

August 5, 2023

Dear Property Owner:

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

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

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

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

Sincerely,
Avitar Associates of NE, Inc.
Contract Assessor

Land Value: \$ 73,300

Improvements: \$ 163,800

Total Parcel Value: \$ 237,100

DEFINITIONS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Encumbrance: Any limitation that affects property rights and value.

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

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

Estate: A right or interest in property.

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

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

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

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

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

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

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

IAAO: International Association of Assessing Officers.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Real Property: Consists of the interests, benefits, and rights inherent in the ownership of land plus anything permanently or semi-permanently attached to the land or legally defined as immovable; the bundle of rights with which ownership of real estate is endowed. To the extent that "real estate" commonly includes land 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.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SECTION 6

SALES DATA

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

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

Effective date of this revaluation is 4/1/2023.

Sales that occurred between 2/16/2021 and 2/2/2023 were used in the preliminary analysis.

Sales that occurred between 4/1/2022 and 8/2/2023 were used in the final analysis with vacant land sales dating back to 4/1/2021 as there were no vacant sales in 2022. Sales after 4/1/2023 may not have been visited for verification.

A total of 29 qualified sales were used the preliminary analysis/testing & 25 qualified sales were used in the final analysis/testing.

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.

Kensington Sales Analysis Report

Ratio	Map	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Trended	Assessment	I	Q	Unqualified Description	Prior Year Assessment
	Sale Note							Eff. Area	Sale Price		Sale Date			Grantor	
0.996	000008	000030	000000	01	1.36	R1	F	RSA	A	\$ 651,900	\$ 649,100	I	Q	DYNAMIS DEVELOPMENT LL	\$ 327,900
								2,287			04/25/2022				
0.976	000012	000024	000000	01	1.13	R1	F	RSA	D	\$ 769,486	\$ 750,900	I	Q	HICKEY, JOSEPH W	\$ 396,700
								2,701			04/29/2022				
0.970	000012	000045	0000A2	01	2.07	R1	F	RSA	A	\$ 1,441,600	\$ 1,397,800	I	Q	TRUE NORTH DEVELOPMENT	\$ 851,300
								5,582			04/29/2022				
0.974	000012	000039	000000	01	3.54	R1	F	RAN	D	\$ 973,350	\$ 948,000	I	Q	BUXTON, LINDA; MILBURY	\$ 616,900
								5,144			05/03/2022				
0.932	000006	000064	000000	01	1.70	R1	E	RSA	A	\$ 593,250	\$ 552,700	I	Q	CORLE, DAVID J	\$ 296,400
								1,636			05/20/2022				
1.005	000004	000043	000000	01	1.50	R1	E	RSA	A	\$ 577,500	\$ 580,300	I	Q	WALKER, GARY J.	\$ 394,200
								1,704			05/24/2022				
1.008	000003	000007	000000	01	1.50	R1	F	RSA	B	\$ 583,440	\$ 587,900	I	Q	BAIER, JOHN L	\$ 311,700
								1,589			06/10/2022				
0.948	000004	000033	000009	01	1.74	R1	E	RSA	B	\$ 785,200	\$ 744,500	I	Q	CAMERON, MICHAEL W	\$ 408,100
								2,827			06/29/2022				
1.177	000018	000008	000000	01	1.10	R1	E	RSA	A	\$ 540,750	\$ 636,600	I	Q	JOHNSON,MICHAEL & PINK	\$ 400,500
								2,411			07/01/2022				
1.010	000004	000009	000000	01	1.90	R1	D	RAN	D	\$ 463,500	\$ 468,300	I	Q	FORD, HEIDI HEASLEY	\$ 341,700
								2,105			07/07/2022				
1.003	000009	000008	000000	01	1.00	R1	F	RSA	A	\$ 494,400	\$ 495,800	I	Q	L'ITALIEN JR, RODNEY D	\$ 294,500
								1,321			07/21/2022				
0.882	000003	000057	000000	01	2.00	R1	E	RSA	A	\$ 670,530	\$ 591,400	I	Q	YURKOVA, IRINA A.	\$ 332,800
								1,691			07/25/2022				
1.195	000018	000014	000000	01	4.60	R1	E	RSA	D	\$ 598,740	\$ 715,300	I	Q	KUTY, PAUL	\$ 462,000
								2,782			08/18/2022				
0.993	000014	000003	000001	01	2.10	R1	H	RAN	D	\$ 707,000	\$ 702,100	I	Q	MATTIN, CLAIRE I	\$ 413,000
								3,070			09/28/2022				
1.118	000008	000003	000003	01	2.89	R1	G	RSA	D	\$ 1,100,000	\$ 1,230,100	I	Q	LAVALLIE, JOHN R.	\$ 730,000
								5,039			10/06/2022				
0.941	000012	000047	000002	01	2.02	R1	I	RSA	C	\$ 1,100,000	\$ 1,035,100	I	Q	AMATO, LUIGI G & HESS,	\$ 566,600
								3,430			01/19/2023				
0.989	000008	000060	000000	01	1.15	R1	I	RSA	E	\$ 1,785,000	\$ 1,765,500	I	Q	SMOLLON, JAMES P., TRU	\$ 998,600
								7,791			02/02/2023				
1.018	000013	000013	000000	01	10.00	R1	E	RSA	B	\$ 580,000	\$ 590,400	I	Q	LASDEN, ESTATE OF JOSE	\$ 341,400
								1,860			02/02/2023				
0.995	000013	000005	000003	01	11.46	R1	E	RSA	B	\$ 725,000	\$ 721,700	I	Q	JOSSICK, JAMES L	\$ 467,900
								3,411			03/06/2023				
0.978	000008	000030	000000	01	1.36	R1	F	RSA	A	\$ 664,000	\$ 649,100	I	Q	MANIX, EDWARD, III & P	\$ 327,900
								2,287			03/22/2023				

Kensington Sales Analysis Report

Ratio	Map	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Trended	Assessment	I	Q	Unqualified Description	Prior Year Assessment
	Sale Note								Eff. Area	Sale Price	Sale Date			Grantor	
0.026	000012	000038	000000	01	1.30	R1	F			\$ 973,350	\$ 25,200	V	U	MULTI-TOWN PROPERTY BUXTON, LINDA; MILBURY	\$ 8,500
0.106	000004	000008	000000	01	0.30	R1	G			\$ 463,500	\$ 49,100	V	U	MPC-CAN SELL SEPRITLY FORD, HEIDI HEASLEY	\$ 51,000
0.838	000006	000060	000001	01	2.33	R1	D	RSA	D	\$ 315,000	\$ 264,000	V	U	BUSIN AFIL GRNTR/E YORK VENTURES, LLC	\$ 156,800
0.941	000012	000047	000002	01	2.02	R1	I	RSA	C	\$ 1,100,000	\$ 1,035,100	I	U	FAMILY/RELAT GRNTR/E SARGENT, BARA	\$ 566,600
1.029	000008	000031	000000	01	1.50	R1	F	RSA	A	\$ 515,000	\$ 530,100	I	U	ESTATE SALE/FDCY COV CARDAROPLE, RICHARD D	\$ 317,400
1.190	000006	000063	000000	01	1.20	R1	E	RSA	C	\$ 568,000	\$ 675,800	I	U	FAMILY/RELAT GRNTR/E PIKUL, DONNA M., TRUST	\$ 404,600
1.314	000015	000012	000000	01	0.81	R1	F	RSA	A	\$ 300,000	\$ 394,300	I	U	ABUTTER SALE WHITTEN, JANET & KENER	\$ 226,900
1.328	000006	000005	000000	01	0.90	EX-S	E	ELC	A	\$ 190,000	\$ 252,400	I	U	GOVMT AGENCY GRNTR/E AMERICAN LEGION POST #	\$ 521,000
1.418	000006	000071	000000	01	2.15	R1	E	RSA	D	\$ 499,200	\$ 707,900	I	U	FAMILY/RELAT GRNTR/E STACKHOUSE, PETER E	\$ 394,600
1.449	000013	000015	000000	01	15.00	R1	H			\$ 290,700	\$ 421,100	V	U	INSUF CNT MKT EXPOSUR ZAMMER, JR., W. & L.R.	\$ 458,300
1.734	000005	000023	000000	01	2.85	R1	F	RSA	A	\$ 379,600	\$ 658,300	I	U	INSUF CNT MKT EXPOSUR DAUPHINAIS, WILLIAM &	\$ 392,600
1.823	000011	000023	000000	01	0.80	R1	F	RSA	B	\$ 300,000	\$ 546,900	I	U	INSUF CNT MKT EXPOSUR LANE, CHARLES W	\$ 332,900
2.154	000012	000017	000000	01	2.10	R1	F	MHD	A	\$ 190,000	\$ 409,200	I	U	FINANCIAL CO GRNTR/E J.P. MORGAN MORTGAGE A	\$ 254,300
3.579	000007	000012	000000	01	2.43	R1	F	RSA	C	\$ 150,000	\$ 536,900	I	U	INSUF CNT MKT EXPOSUR LORD, MARIAN L	\$ 517,100
3.912	000006	000070	000000	01	2.07	R1	E	RSA	B	\$ 122,084	\$ 477,600	I	U	FAMILY/RELAT GRNTR/E RYDGREN, SARAH A.	\$ 283,000
4.253	000003	000034	000000	02	4.10	R1	E	RSA	A	\$ 118,720	\$ 504,900	I	U	FAMILY/RELAT GRNTR/E HALE, TOBY	\$ 279,900
10,000.000	000003	000013	000002	02	0.06	CI	E			\$ 1	\$ 10,000	V	U	FAMILY/RELAT GRNTR/E STONE, LIAM	\$ 5,000
10,693.069	000010	000005	000000	01	0.21	CUUW	H			\$ 1	\$ 10,800	V	U	UNCLASSFYD EXCLUSION SMITH, ANN A.	\$ 7,300
10,693.069	000010	000005	000000	01	0.21	CUUW	H			\$ 1	\$ 10,800	V	U	UNCLASSFYD EXCLUSION SMITH, ANN A.	\$ 7,300
16,534.653	000012	000039	000001	01	0.41	R1	B			\$ 1	\$ 16,700	V	U	UNCLASSFYD EXCLUSION MILBURY, GARY JR	\$ 10,600

Ratio	Map Sale Note	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Trended Sale Price	Assessment Sale Date	I	Q	Unqualified Description Grantor	Prior Year Assessment
18,811.881	000014	000015	000000	01	8.00	CUUL	X			\$1	\$19,000	V	U	UNCLASSFYD EXCLUSION SMITH, STEPHEN C., TRU	\$5,700
18,811.881	000014	000015	000000	01	8.00	CUUL	X			\$1	\$19,000	V	U	UNCLASSFYD EXCLUSION SMITH, ANN A.	\$5,700
33,200.000	000014	000023	000000	01	5.00	R1	F			\$1	\$33,200	V	U	UNCLASSFYD EXCLUSION RUSSELL, BARRY A	\$19,900
76,400.000	000009	000015	000000	01	14.00	R1	X			\$1	\$76,400	V	U	FAMILY/RELAT GRNTR/E SCHEMPF, KERENZA & DON	\$23,000
97,623.762	000010	000004	000000	01	8.15	CUFL	H			\$1	\$98,600	V	U	UNCLASSFYD EXCLUSION SMITH, STEPHEN C., TRU	\$23,000
97,623.762	000010	000004	000000	01	8.15	CUFL	H			\$1	\$98,600	V	U	UNCLASSFYD EXCLUSION SMITH, ANN A.	\$23,000
257,900.000	000004	000033	000012	01	1.65	R1	E	RSA	C	\$1	\$257,900	V	U	UNCLASSFYD EXCLUSION O'CONNELL, DANIEL B	\$333,000
317,428.571	000017	000022	000000	01	1.86	R3	E	RSA	D	\$1	\$333,300	V	U	UNCLASSFYD EXCLUSION HOLT, RACHEL	\$595,000
470,594.059	000003	000046	000000	01	1.00	R1	E	RSA	A	\$1	\$475,300	I	U	UNCLASSFYD EXCLUSION DUCHESENEAU, LORI, TRUS	\$279,200
487,333.333	000006	000045	000000	01	0.60	R1	E	RSA	C	\$1	\$511,700	I	U	UNCLASSFYD EXCLUSION LEWIS, JEFF	\$280,100
493,564.356	000005	000017	000000	01	1.00	R1	F	RSA	A	\$1	\$498,500	I	U	UNCLASSFYD EXCLUSION ASHLEY, JOHN K JR.	\$295,700
504,300.000	000011	000030	000002	01	5.01	R1	F	RSA	E	\$1	\$504,300	I	U	EASEMENT/BOATSLIPS FITZGERALD, TODD	\$171,200
565,619.048	000011	000038	000000	01	1.89	R1	H	RSA	A	\$1	\$593,900	I	U	UNCLASSFYD EXCLUSION BERNIER, NORMAN J	\$347,000
580,980.392	000003	000017	000000	02	0.99	R1	E	RSA	C	\$1	\$592,600	I	U	UNCLASSFYD EXCLUSION WIGGIN, ADAM A	\$343,500
583,137.255	000012	000015	000002	01	0.14	R1	F	RCD	D	\$1	\$594,800	I	U	UNCLASSFYD EXCLUSION CUTTING, JAMES	\$343,700
626,800.000	000005	000019	000000	01	5.00	R1	F	RAN	B	\$1	\$626,800	I	U	FAMILY/RELAT GRNTR/E CARBONE, COOPER	\$321,500
635,800.000	000014	000028	000000	01	2.00	R1	F	RSA	C	\$1	\$635,800	I	U	UNCLASSFYD EXCLUSION FELCH, ALFRED TRUSTEE	\$385,300
637,500.000	000006	000039	000001	01	1.09	R1	F	RSA	C	\$1	\$663,000	I	U	FAMILY/RELAT GRNTR/E CLARK, REBECCA MORIN,	\$380,800
644,800.000	000008	000049	000000	01	1.70	R1	F	RSA	C	\$1	\$644,800	I	U	FAMILY/RELAT GRNTR/E JANCEWICZ, SALLY A., T	\$361,800
662,745.098	000011	000031	000000	01	6.40	R1	F	RSA	A	\$1	\$676,000	I	U	FAMILY/RELAT GRNTR/E ARMSTRONG III, MEL VIN	\$383,200
DEATH CERTIFICATE															
										2,062	08/29/2022				

Ratio	Map	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Trended	Assessment	I	Q	Unqualified Description	Prior Year Assessment
	Sale Note							Eff. Area		Sale Price	Sale Date			Grantor	
671,523,810	000006	000027	000000	01	0.50	R1	E	RAN	A	\$1	\$705,100	I	U	UNCLASSFYD EXCLUSION ST. LAWRENCE, JANET R	\$381,000
673,365,385	000004	000013	000001	01	7.50	CI	E	CWH	A	\$1	\$700,300	I	U	UNCLASSFYD EXCLUSION STACEY, DANIEL K.	\$396,100
675,800,000	000006	000063	000000	01	1.20	R1	E	RSA	C	\$1	\$675,800	I	U	FAMILY/RELAT GRNTR/E PIKUL, DONNA M., TRUST	\$404,600
716,100,000	000006	000042	000000	01	2.00	R1	E	RSA	D	\$1	\$716,100	I	U	UNCLASSFYD EXCLUSION LITTLEFIELD, GEORGE A	\$403,300
747,800,000	000004	000019	000000	01	1.00	R1	F	RSA	D	\$1	\$747,800	I	U	FAMILY/RELAT GRNTR/E POWERS, RICHARD	\$423,700
752,500,000	000014	000026	000000	01	1.00	R1	F	RSA	A	\$1	\$752,500	I	U	UNCLASSFYD EXCLUSION FRANK, PETER D.	\$430,000
753,200,000	000012	000016	000000	01	10.00	R1	F	RSA	A	\$1	\$753,200	I	U	UNCLASSFYD EXCLUSION MITCHELL, EDWARD R & P	\$432,700
753,200,000	000012	000016	000000	01	10.00	R1	F	RSA	A	\$1	\$753,200	I	U	FAMILY/RELAT GRNTR/E MITCHELL, EDWARD R	\$432,700
780,000,000	000009	000014	000000	01	2.00	R1	F	RSA	D	\$1	\$780,000	I	U	FAMILY/RELAT GRNTR/E SCHREMPF, KERENSA	\$409,000
794,500,000	000014	000041	000000	01	1.80	R1	F	RSA	C	\$1	\$794,500	I	U	FAMILY/RELAT GRNTR/E ROGERS, SEAN W.	\$492,800
805,400,000	000018	000012	000027	01	3.06	R1	F	RSA	C	\$1	\$805,400	I	U	UNCLASSFYD EXCLUSION GEISLER, DOUGLAS	\$479,000
806,600,000	000006	000037	000000	01	1.61	R1	F	RSA	B	\$1	\$806,600	I	U	FAMILY/RELAT GRNTR/E ELWY, ELIZABETH W	\$455,100
811,800,000	000011	000050	000000	01	1.09	R1	H	RSA	D	\$1	\$811,800	I	U	FAMILY/RELAT GRNTR/E CANNON, TIMOTHY J	\$450,900
812,200,000	000006	000060	000000	01	2.00	R1	D	RSA	A	\$1	\$812,200	I	U	FAMILY/RELAT GRNTR/E GAFFNEY, PETER A.	\$342,100
843,500,000	000004	000033	000021	01	8.05	R1	G	RSA	C	\$1	\$843,500	I	U	FAMILY/RELAT GRNTR/E CROTEAU, JENNIFER L.	\$462,900
920,800,000	000004	000044	000003	01	1.83	R1	F	RSA	E	\$1	\$920,800	I	U	UNCLASSFYD EXCLUSION SAILER, LAURIE H	\$562,200
937,669,903	000007	000019	000003	01	1.39	R1	I	RSA	D	\$1	\$965,800	I	U	UNCLASSFYD EXCLUSION SMITH, COLBY	\$564,500
943,267,327	000010	000003	000000	01	67.68	R1	H	RAN	D	\$1	\$952,700	I	U	UNCLASSFYD EXCLUSION SMITH, STEPHEN C., TRU	\$489,800
943,267,327	000010	000003	000000	01	67.68	R1	H	RAN	D	\$1	\$952,700	I	U	UNCLASSFYD EXCLUSION SMITH, ANN A.	\$489,800
990,388,350	000009	000010	000000	01	21.12	R2	F	RSA	B	\$1	\$1,020,100	I	U	UNCLASSFYD EXCLUSION BRAGG, HAROLD P	\$555,200

Ratio	Map	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Trended	Assessment	I	Q	Unqualified Description	Prior Year Assessment
	Sale Note							Eff. Area		Sale Price	Sale Date			Grantor	
999,100,000	000009	000012	000020	01	2.01	R1	G	RSA	D	\$ 1	\$ 999,100	I	U	FAMILY/RELAT GRNTR/E SIL VERNAIL, SANDRA J	\$ 584,400
013,900,000	000013	000002	000002	01	4.31	R1	E	RSA	D	\$ 1	\$ 1,013,900	I	U	UNCLASSFYD EXCLUSION HORN, MARIANNE	\$ 623,000
034,466,019	000005	000035	000005	01	2.83	R1	I	RSA	D	\$ 1	\$ 1,065,500	I	U	UNCLASSFYD EXCLUSION BLUNDELL, ROGER	\$ 657,200
035,000,000	000011	000040	000028	01	2.31	R1	I	RSA	C	\$ 1	\$ 1,035,000	I	U	UNCLASSFYD EXCLUSION LOVVIK, PAUL A	\$ 643,600
035,000,000	000011	000040	000028	01	2.31	R1	I	RSA	C	\$ 1	\$ 1,035,000	I	U	FAMILY/RELAT GRNTR/E HEDEMAN, HOLLY	\$ 643,600
035,048,544	000002	000009	000000	01	12.30	R2	E	RSA	C	\$ 1	\$ 1,066,100	I	U	UNCLASSFYD EXCLUSION MERTINOOKE, NICHOLAS	\$ 526,300
171,523,810	000008	000003	000003	01	2.89	R1	G	RSA	D	\$ 1	\$ 1,230,100	I	U	UNCLASSFYD EXCLUSION LAVALLIE, KRISTL L	\$ 730,000
192,800,000	000011	000040	000026	01	2.22	R1	I	RSA	E	\$ 1	\$ 1,192,800	I	U	FAMILY/RELAT GRNTR/E MERCIER, AARON H	\$ 655,600
485,200,000	000002	000002	000000	01	5.95	CI	E	CGS	A	\$ 1	\$ 2,485,200	I	U	EASEMENT/BOATSLIPS JAMES R ROSENCRANTZ &	\$ 1,401,100
											22,698				

SECTION 7

SPREADSHEETS ANALYSIS

SPREADSHEET ANALYSIS

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

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

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

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

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

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

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

Kensington
UNDEVELOPED SITE

Annual Trend: 12.00% < 10/01/22 > 0.00%
Site Acreage: 2.000
Est. Excess Acreage Value: \$10,000

Acreage Discount Minimum Acreage: 10.00
Acreage Discount Maximum Acreage: 250.00
Acreage Discount Maximum Percentage: 75.00%

Excess Foot Frontage: \$375.00

Location Map Lot Sub	Sale		Zn	Acres	Excess Ac Value	Excess FF Value	Site Value	Nbhd	Site	DWay	Road	Topo	Cond	Indicated Site Value
	Date/Days	Price/Adjusted												
203 DRINKWATER ROA	02/16/21	\$210,000	01	2.073	\$365	\$0	\$250,507	1.10	1.00	1.00	1.00	1.00	1.00	\$227,734
000012 000045 0000A2	592	\$250,872												
205 DRINKWATER ROA	02/16/21	\$210,000	01	3.167	\$5,835	\$0	\$245,037	1.10	1.00	1.00	1.00	1.00	1.00	\$222,761
000012 000045 0000A1	592	\$250,872												
121 AMESBURY ROAD	04/23/21	\$215,000	01	1.150	\$0	\$0	\$252,180	1.10	1.00	1.00	1.00	1.00	1.00	\$229,255
000008 000030 000001	526	\$252,180												
14 OSGOOD ROAD	05/27/21	\$240,000	01	5.014	\$28,633	\$0	\$250,188	1.10	1.00	1.00	1.00	0.95	1.00	\$239,414
000011 000030 000002	492	\$278,821												
283 N. HAVERHILL ROA	08/27/21	\$212,530	01	3.970	\$18,715	\$0	\$221,764	1.00	1.00	1.00	1.00	0.95	1.00	\$233,436
000013 000003 000002	400	\$240,479												

Average Indicated Site Value:

\$230,520

Median Indicated Site Value:

\$229,255

ULTIMATELY .88 CONDITION FOR UNDEVELOPED LAND AND .90 CONDITION FOR UNDEVELOPED DRIVEWAY WORKED BEST. \$290,000 (DEVELOPED LAND VALUE) * 0.88 (UNDEVELOPED SITE WOODS) * 0.90 (UNDEVELOPED DRIVEWAY) = \$229,700 UNDEVELOPED SITE OR \$290,000 (DEVELOPED LAND VALUE) * 0.90 (UNDEVELOPED SITE CLEARED) * 0.90 (UNDEVELOPED DRIVEWAY) = \$234,900.

Values:

Adjusted Sale Price = Sale Price * (1 + (Days * Annual Trend% / 365))

Excess Ac Value = (Acres - Site Acreage) * Est. Excess Acreage Value * Parcel Acreage Size Adjustment * (Parcel Backland Acreage Cond / 100) * (Parcel Backland Topo / 100)

Excess FF Value = Parcel Excess FF * Excess Foot Frontage Value

Site Value = Adjusted Sale Price - Excess Ac Value - Excess FF Value

Indicated Site Value = Site Value / Nbhd / Site / Dway / Road / Topo / Cond

UNDEVELOPED SITE

**Kensington
DEVELOPED SITE**

Annual Trend: 12.00% < 10/01/22 > 0.00%
 Building Base Year/Depreciation: 2023/1.00
 Est. Building Square Foot Cost: \$148.00

Site Acreage: 2.000
 Est. Excess Acreage Value: \$10,000
 Excess Foot Frontage: \$375.00

Acreage Discount Minimum Acreage: 10.00
 Acreage Discount Maximum Acreage: 250.00
 Acreage Discount Maximum Percentage: 75.00%

Location	Sale	Bldg	Year	Depreciation	Bldg	Building	Features	Excess	Excess	Ac	Excess	FF	Residual	Nhbd	Site	Dway	Road	Topo	Cond	Indicated	
Map Lot Sub	Date/Days Price/Adjusted Zn	Rate	Built	Conf*	Age Other	Sq. Ft.	Value	Value	Acres	Value	Value	Value	Value	Value	Value	Value	Value	Value	Value	Site Value	
121 AMESBURY ROAD	12/17/21	\$880,000	01	1.4045	2021	2.50	2	0	3,145	\$640,664	\$3,000	0.000	\$0	\$0	\$319,659	1.10	1.05	1.00	1.00	1.00	\$276,761
000008 000030 000001	288	\$963,323																			
44 KIMBALL ROAD	01/14/22	\$599,000	01	1.1145	1996	2.00	10	0	2,496	\$370,535	\$6,600	0.000	\$0	\$0	\$273,067	1.10	1.05	0.95	1.00	0.95	\$261,963
000016 000002 000001	260	\$650,202																			
123 AMESBURY ROAD	04/25/22	\$615,000	01	1.0530	1969	1.00	7	0	2,287	\$331,466	\$6,400	0.000	\$0	\$0	\$309,282	1.10	1.05	1.00	1.00	0.95	\$281,870
000008 000030 000000	159	\$647,148																			
203 DRINKWATER ROA	04/29/22	\$1,360,000	01	1.2889	2021	2.50	2	0	5,582	\$1,043,511	\$3,000	0.073	\$365	\$0	\$382,428	1.10	1.10	1.00	1.00	1.00	\$316,056
000012 000045 0000A2	155	\$1,429,304																			
194 DRINKWATER ROA	05/03/22	\$927,000	01	1.0917	1733	2.00	34	2	5,144	\$531,920	\$43,100	1.544	\$14,668	\$0	\$383,332	1.10	1.10	0.95	1.00	1.00	\$333,477
000012 000039 000000	151	\$973,020																			
15 LAMPREY ROAD	05/20/22	\$565,000	01	1.3129	1952	1.50	13	0	1,636	\$276,564	\$3,400	0.000	\$0	\$0	\$309,927	1.00	1.00	0.95	1.00	1.00	\$326,239
000006 000064 000000	134	\$589,891																			
10 OLD AMESBURY RO	06/10/22	\$561,000	01	1.3025	1952	2.00	17	1	1,589	\$251,175	\$24,000	0.000	\$0	\$0	\$306,667	1.10	1.05	1.00	1.00	0.95	\$279,487
000003 000007 000000	113	\$581,842																			
3 OAK RIDGE ROAD	07/01/22	\$525,000	01	1.1838	1975	2.50	17	0	2,411	\$350,603	\$5,000	0.000	\$0	\$0	\$185,276	1.00	1.00	1.00	1.00	1.00	\$185,276
000018 000008 000000	92	\$540,879																			
2 HICKORY LANE	07/07/22	\$450,000	01	1.4080	1737	3.00	51	0	2,105	\$214,938	\$20,100	0.000	\$0	\$0	\$227,685	0.90	1.00	0.95	0.90	1.00	\$311,460
000004 000009 000000	86	\$462,723																			
19 SHAWS HILL RD	09/28/22	\$700,000	01	1.2391	1730	2.50	43	3	3,070	\$304,019	\$34,900	0.100	\$475	\$0	\$361,296	1.30	1.00	0.95	1.00	0.95	\$307,945
000014 000003 000001	3	\$700,690																			
6 TANNERY WAY	01/19/23	\$1,100,000	01	1.2751	2019	2.50	4	0	3,430	\$621,400	\$8,600	0.023	\$109	\$0	\$469,891	1.40	1.05	1.00	1.00	0.95	\$336,478
000012 000047 000002	-110	\$1,100,000																			
18 ROSE PETAL LANE	02/02/23	\$1,785,000	01	1.2862	2006	2.00	8	0	7,791	\$1,364,430	\$8,000	0.000	\$0	\$0	\$412,570	1.40	1.05	1.00	1.00	0.95	\$295,431
000008 000060 000000	-124	\$1,785,000																			

Average Indicated Improved Site Value:

\$292,704

Median Indicated Improved Site Value:

\$301,688

AFTER REVIEW AND TESTING ALL SALES, IT WAS DETERMINED THAT A BASE OF \$290,000 WAS THE BEST FIT.

Values:

Adjusted Sale Price = Sale Price * (1 + (Days * Annual Trend% / 365))

Building Value = Est Building Square Foot Cost * Bldg Rate * (1 - (Total Depreciation / 100)) * Bldg Sq Ft

Land Residual Value = Adjusted Sale Price - Building Value - Features Value - Excess Ac Value - Excess FF Value

Indicated Site Value = Land Residual Value / Nhdb / Site / Dway / Road / Topo / Cond

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

DEVELOPED SITE

Kensington
EXCESS ACREAGE

Annual Trend: 12.00% < 10/01/22 > 0.00%		Acreage Discount Minimum Acreage: 10.00		Excess Foot Frontage: \$375.00	
Buildable Site Value: \$290,000		Acreage Discount Maximum Acreage: 250.00			
		Acreage Discount Maximum Percentage: 75.00%			

Location Map Lot Sub	Sale		Zn	Acres	Nhbd	Site	Dway	Road	Cond	Site Value	Bldg/Feat Value	Excess FF Value	Residual Value	Excess Acres	Per Acre Value	Size Adj.	Topo	Cond	Indicated Acre Value
	Date/Days	Price/Adjusted																	
14 OSGOOD ROAD	05/27/21	\$240,000	01	5.014	1.10	0.90	0.90	1.00	1.00	\$258,390	\$0	\$0	\$20,431	3.014	\$6,779	1.00	0.95	1.00	\$7,136
000011 000030 000002	492	\$278,821																	

Average Indicated Excess Acreage Value: \$7,136

Median Indicated Excess Acreage Value: \$7,136

SALE INDICATES AN EXCESS LAND VALUE OF \$7,120 (ROUNDED), HOWEVER, \$10,000 WAS FOUND TO BE THE BEST

FTT. Values:

Adjusted Sale Price = Sale Price * (1 + (Days * Annual Trend% / 365))

Site Value = Buildable Site Value * Nhdb * Site * Dway * Road * Cond

Excess FF Value = Parcel Excess FF * Excess Foot Frontage Value

Residual Value = Adjusted Sale Price - Site Value - Bldg/Feat Value - Excess FF Value

Per Acre Value = Residual Value / Excess Acres

Indicated Acre Value = Per Acre Value / Size Adj / Topo / Cond

EXCESS ACREAGE

Kensington

RSA BASE RATE

Annual Trend: 12.00% < 10/01/22 > 0.00%
 Building Base Year/Depreciation: 2023/1.00
 Buildable Site Value: \$290,000

Site Acreage: 2.000
 Est. Excess Acreage Value: \$10,000
 Excess Foot Frontage: \$375.00

Acreage Discount Minimum Acreage: 10.00
 Acreage Discount Maximum Acreage: 250.00
 Acreage Discount Maximum Percentage: 75.00%

Location	Sale		Zn	Nbhd	Site	Dway	Road	Topo	Cond	Adj Site Value	Features Value	Excess Ac Value	Excess FF Value	Bldg Residual Value	Bldg Rate	Year Built	Cond*	Depreciation		Bldg Sq Ft	Indicated Sq Ft Value
	Date/Days	Price/Adjusted																Age	Other		
Map Lot Sub																					
6 LAMPREY ROAD	10/01/21	\$533,000	01	1.00	1.00	1.00	1.00	0.95	1.00	\$275,500	\$0	-\$28,500	\$0	\$349,960	1.4167	1997	2.00	10	0	2,013	\$136,35
000006 000041 000000	365	\$596,960																			
43 WILD PASTURE	10/25/21	\$655,930	01	1.10	1.05	1.00	1.00	0.95	1.00	\$318,203	\$5,300	\$0	\$0	\$405,963	1.2681	1994	2.00	11	0	2,733	\$131,61
000009 000014 000000	341	\$729,466																			
56 OSGOOD ROAD	01/31/22	\$888,130	01	1.10	1.05	0.95	1.00	1.00	0.90	\$286,382	\$36,100	\$130	\$0	\$636,471	1.0941	1996	2.50	13	0	4,544	\$147,15
000012 000045 000B-3	243	\$959,083																			
11 PALMER DRIVE	02/28/22	\$921,000	01	1.20	1.10	1.00	1.00	0.95	1.00	\$363,660	\$15,200	\$95	\$0	\$607,146	1.1329	2003	2.00	9	1	4,030	\$147,76
000009 000012 000019	215	\$986,101																			
51 OSGOOD ROAD	04/29/22	\$725,930	01	1.10	1.05	1.00	1.00	1.00	1.00	\$334,950	\$10,900	-\$10,000	\$0	\$427,073	1.2217	1977	2.00	14	1	2,701	\$152,26
000012 000024 000000	155	\$762,923																			
102 SOUTH ROAD	05/24/22	\$550,000	01	1.00	1.05	1.00	1.00	0.95	1.00	\$289,275	\$25,200	-\$5,000	\$0	\$264,032	1.2783	1981	2.50	16	0	1,704	\$144,30
000004 000043 000000	130	\$573,507																			
128 SOUTH ROAD	06/29/22	\$755,000	01	1.00	1.05	1.00	1.00	1.00	0.95	\$289,275	\$13,100	\$0	\$0	\$475,958	1.1943	1994	2.00	11	0	2,827	\$158,39
000004 000033 000009	94	\$778,333																			
150 AMESBURY ROAD	07/21/22	\$480,000	01	1.10	1.00	1.00	1.00	0.85	1.00	\$271,150	\$13,700	-\$10,000	\$0	\$216,512	1.3413	1960	2.00	16	0	1,321	\$145,47
000009 000008 000000	72	\$491,362																			
233 SOUTH ROAD	07/25/22	\$651,000	01	1.00	1.00	1.00	1.00	0.95	1.00	\$275,500	\$11,700	\$0	\$0	\$378,354	1.3210	1960	1.00	8	0	1,691	\$184,10
000003 000057 000000	68	\$665,554																			
22 STUMFIELD ROAD	10/06/22	\$1,100,000	01	1.20	1.05	1.00	1.00	0.90	1.00	\$328,860	\$61,500	\$8,010	\$0	\$701,630	1.2392	1999	2.00	10	0	5,039	\$124,85
000008 000003 000003	-5	\$1,100,000																			

Average Indicated Square Foot Value: \$147.22

Median Indicated Square Foot Value: \$146.31

AFTER REVIEW AND TESTING AGAINST ALL SALES, \$148 PER SQUARE WAS DETERMINED TO BE THE BEST FIT.

Values:

Adjusted Sale Price = Sale Price * (1 + (Days * Annual Trend% / 365))

Adj Site Value = Buildable Site Value * Nbhd * Site * Dway * Road * Cond

Excess Ac Value = (Acres - Site Acreage) * Est. Excess Acreage Value * Parcel Acreage Size Adjustment * (Parcel Backland Acreage Cond / 100) * (Parcel Backland Topo / 100)

Excess FF Value = Parcel Excess FF * Excess Foot Frontage Value

Bldg Residual Value = Adjusted Sale Price - Adj Site Value - Features Value - Excess Ac Value - Excess FF Value

Indicated Sq Ft Value = Bldg Residual Value / Bldg Rate / (1 - (Total Depreciation / 100)) / Bldg Sq Ft

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

RSA BASE RATE

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

Commercial Use	+50 (150 Land Condition)
Conservation Easement	-75% (25 Land Condition)
Current Use Wetlands	-90 (10 Land Condition)
Less than Average Access (ACC)	Varies – dependent upon severity (typically -5% to -15% (85 to 95 Land Condition)
Not Buildable (NBD)	-90% (10 Land Condition)
ROW Across Lot to Access Another	Varies – dependent upon severity, defined in <i>CAMA Value Tables</i>
Second or Third Site (w/Sep. Utilities)	+10 (110 Site Modifier)
Shared Driveway/Access (SHDW)	-5% or greater dependent on size & impact
Topography (TOPO)	Varies – dependent upon severity, defined in <i>CAMA Value Tables</i>
Undeveloped Driveway	-10% (90 Site Modifier)
Undeveloped Land – Cleared Lot	-10% (90 Site Modifier)
Undeveloped Land – Wooded Lot	-12% (88 Site Modifier)
Undeveloped Land – Slopes	-50% (50 Site Modifier) Due to town restrictions on lots with excess slopes, an additional depreciation is required to account for engineering costs to meet town requirements to build on site.

Building Adjustments

Close to Road (CTR)	-5% - this adjustment is applied to homes that are abnormally close to the road
Common Wall (CONDOS)	-4% Applied to Commercial Condos that share a wall with an adjacent unit
Design	-10% to -20% applied to homes of a unique nature, less appealing than a traditional home
Dirt Basement (DB)	-1% or greater depending on severity
Layout & Design (LOD)	-10% applied to primary structures with living area above a garage
Location (LOC)	-5% to -10% for properties located next to unsightly properties or C/I properties , ie gravel pit or generally inferior location for type of property
Low Basement (LB)	-1% or greater depending on severity; a basement with low headroom (less than 5')
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, i.e. roof and siding. Properties may have a combination of depreciation adjustments applied and noted "CNotes".
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
Wet Basement (WB)	-1% or greater depending on severity

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 with the assessor was mailed first class on: August 8, 2023.

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

The property owners were given 60 days to review their property record card on Avitar's website and if they wished to talk with an assessor they had the opportunity to arrange a phone appointment at a later date.

The phone appointment hearings were held for 4 days from August 28, 2023 to August 31, 2023 and resulted in 44 taxpayers making appointments to discuss their assessments.

If the taxpayer chose not to schedule a phone appointment, they were afforded the option to send their concerns to an Avitar email where the update supervisor was able to respond directly to them. They were also advised they could put their concerns in writing and forward to the town for review.

Once all the informal hearings were completed, the supervisor reviewed all the information and recommendations and made final changes and produced the final statistical results and graphs.

The hearings went smoothly and gave us an opportunity to correct any physical data that was supplied by the taxpayer.

SECTION 9

A. CALIBRATION TECHNIQUE

**B. FINAL STATISTICAL
ANALYSIS & TESTING**

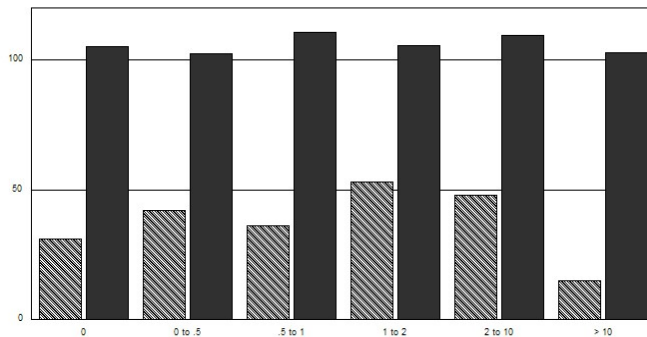
C. FINAL VALUATION TABLES

A. MODEL CALIBRATION TECHNIQUE

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

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

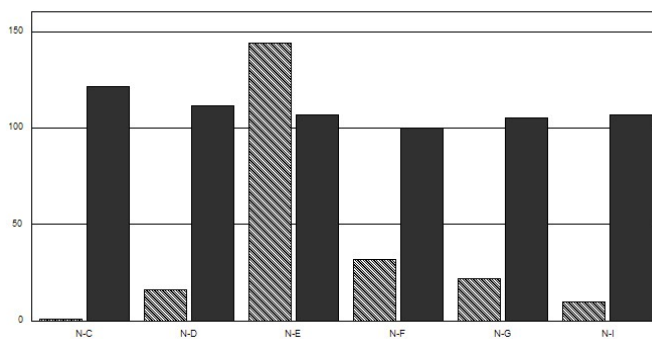
When the CAMA cost tables are defined, we compute the assessment to sales ratio for each property and produce graphs and reports which can then be used to calibrate the CAMA system to predict the market value of all property in the municipality as fairly as possible. The following are samples of the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

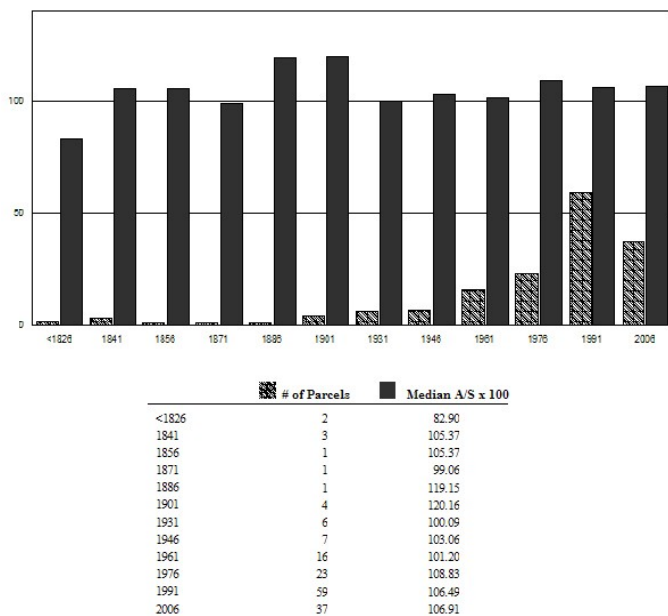
The hashed bars indicate the number of sales in each group, while the solid bars indicate the median assessment to sales ratio. This graph charts ratios for various lot sizes of the sales data and enables us to determine if all lots are fairly assessed regardless of size.

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.

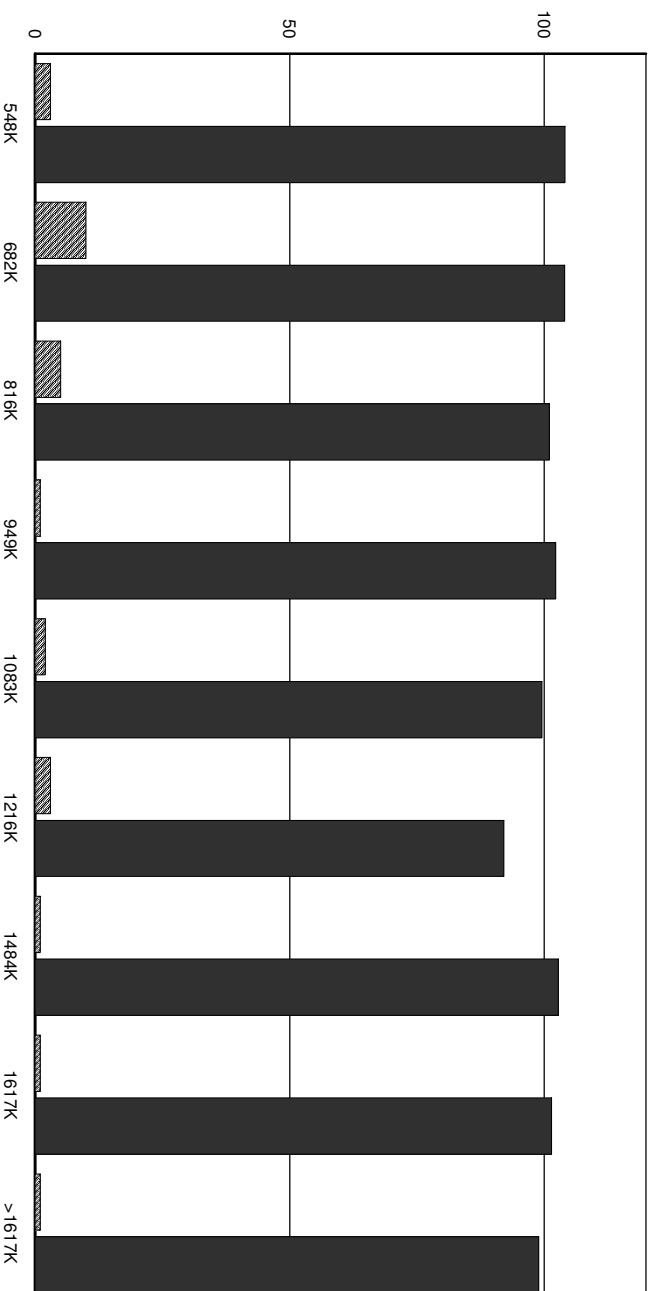
SECTION 9

B. FINAL STATISTICAL ANALYSIS REPORTS

Sales Analysis Results
Kensington -- 09/21/2023

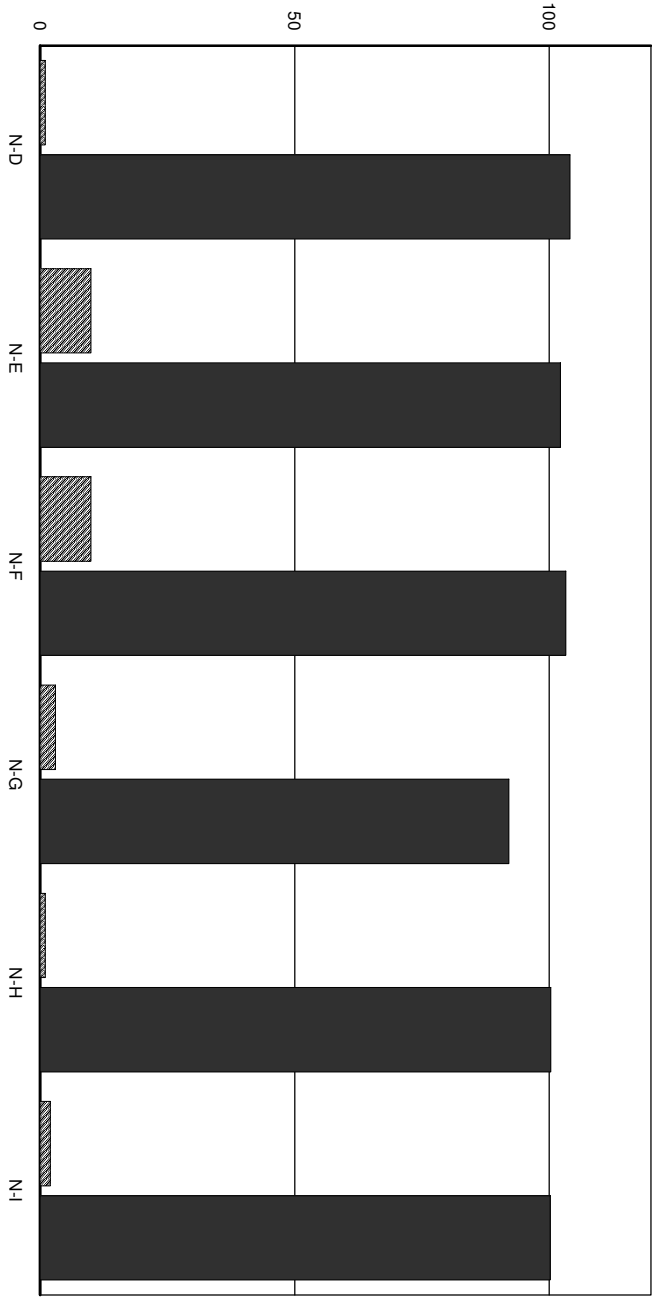
Sales Analysis Statistics			
Number of Sales:	27	Mean Sales Ratio:	1.0081
Minimum Sales Ratio:	0.8820	Median Sales Ratio:	0.9957
Maximum Sales Ratio:	1.1947	Standard Deviation:	0.0716
Aggregate Sales Ratio:	1.0023	Coefficient of Dispersion:	4.8106
		Price Related Differential:	1.0058
Sales Analysis Criteria			
Sold: 4/1/2022 - 9/5/2023	Sale Ratios: 0.000 - 999.999		
Building Value: 0 - 999999999	Bldg Eff. Area: 0 - 999999999		
Land Value: 0 - 999999999	Land Use: ALL		
Current Use CR: 0 - 999999999	Acres: 0 - 999999999		
Year Built: 1600 - 2023	Trend: 1% Prior to 10/1/2022		
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			
Filter By Current: NO			

Kensington:Median A/S Ratio by Sale Price



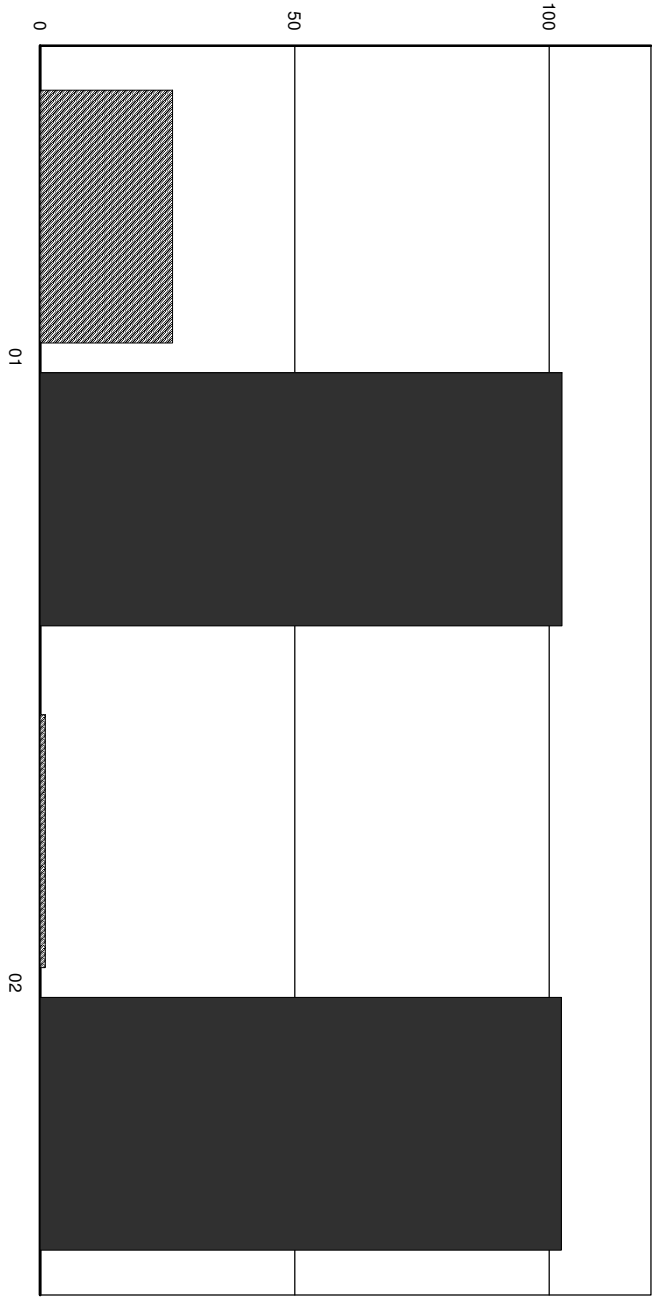
	# of Parcels	Median A/S x 100
548K	3	104.07
682K	10	104.02
816K	5	101.02
949K	1	102.27
1083K	2	99.56
1216K	3	92.06
1484K	1	102.78
1617K	1	101.43
>1617K	1	98.91
	27	

Kensington:Median A/S Ratio by Neighborhood



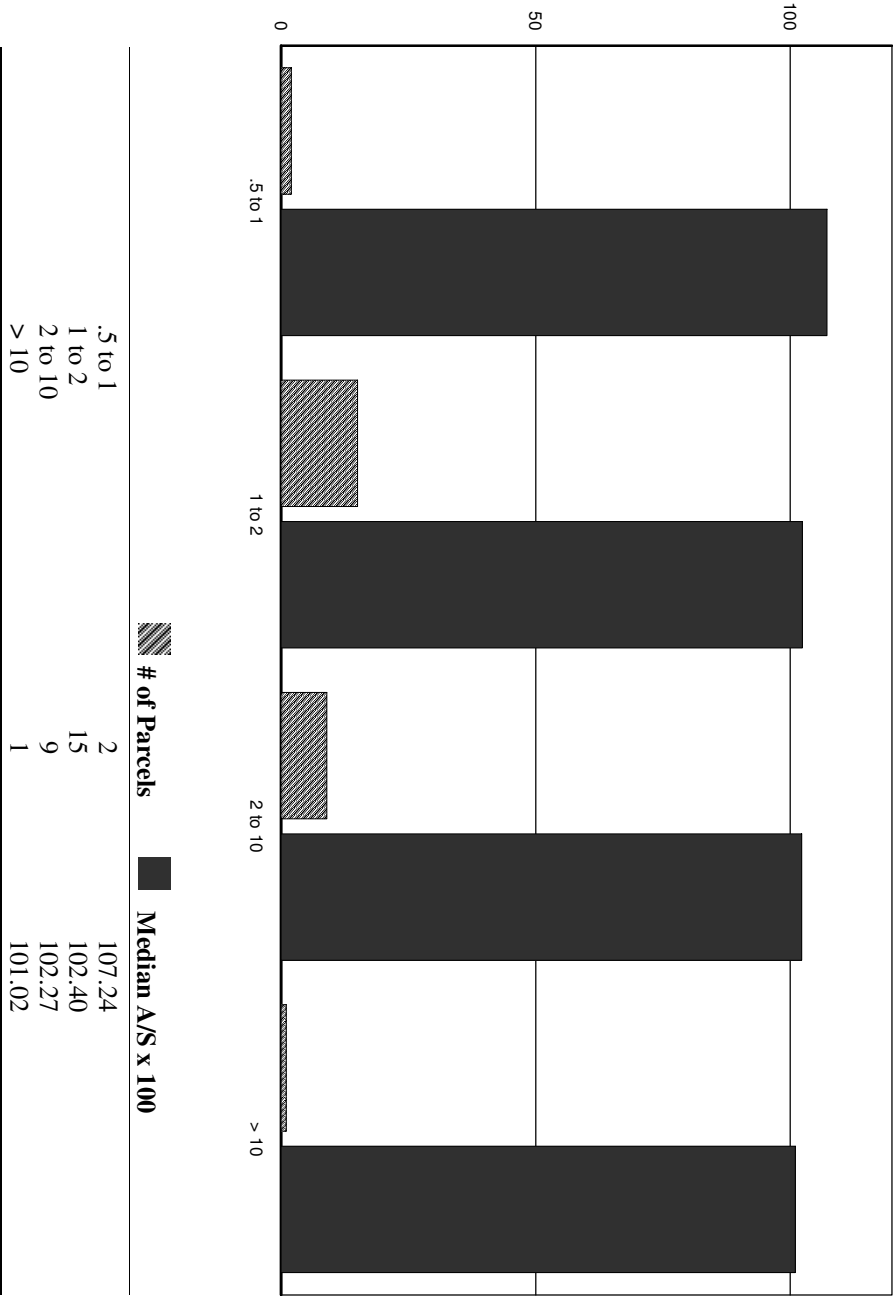
	# of Parcels	Median A/S x 100
N-D	1	104.07
N-E	10	102.20
N-F	3	103.27
N-G	1	92.06
N-H	2	100.30
N-I	2	100.17
	27	

Kensington:Median A/S Ratio by Zone

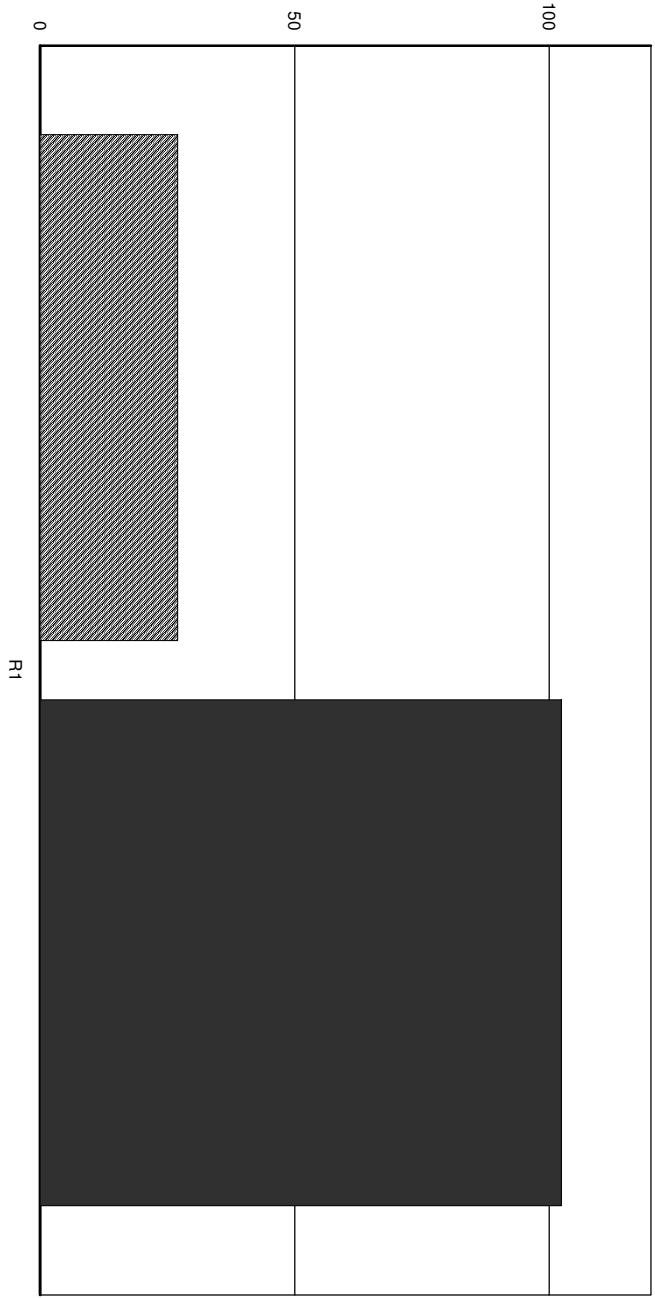


	# of Parcels	Median A/S x 100
01 RES	26	102.52
02 COMMCOMMERCIAL	1	102.40
	27	

Kensington:Median A/S Ratio by Acreage

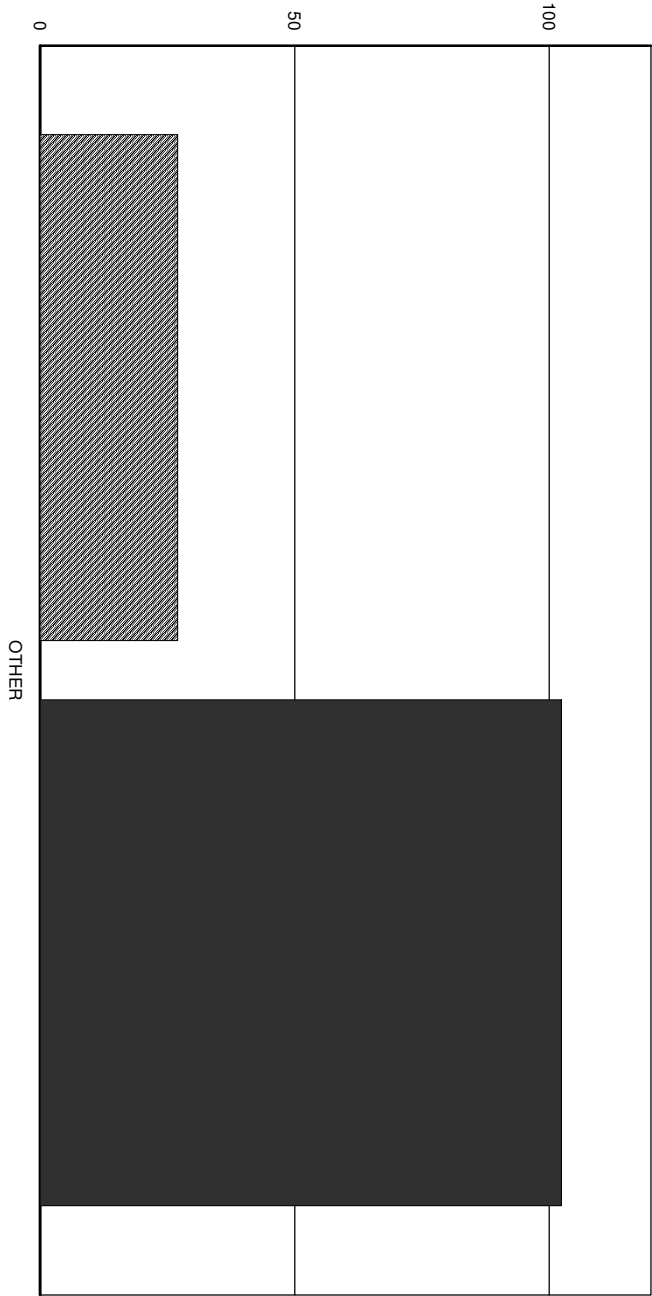


Kensington:Median A/S Ratio by Improved Use



	<div><div></div># of Parcels</div>	<div><div></div>Median A/S x 100</div>
R1	27	102.40
	27	

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



	<div><div></div># of Parcels</div>	<div><div></div>Median A/S x 100</div>
OTHER	27	102.40
	27	

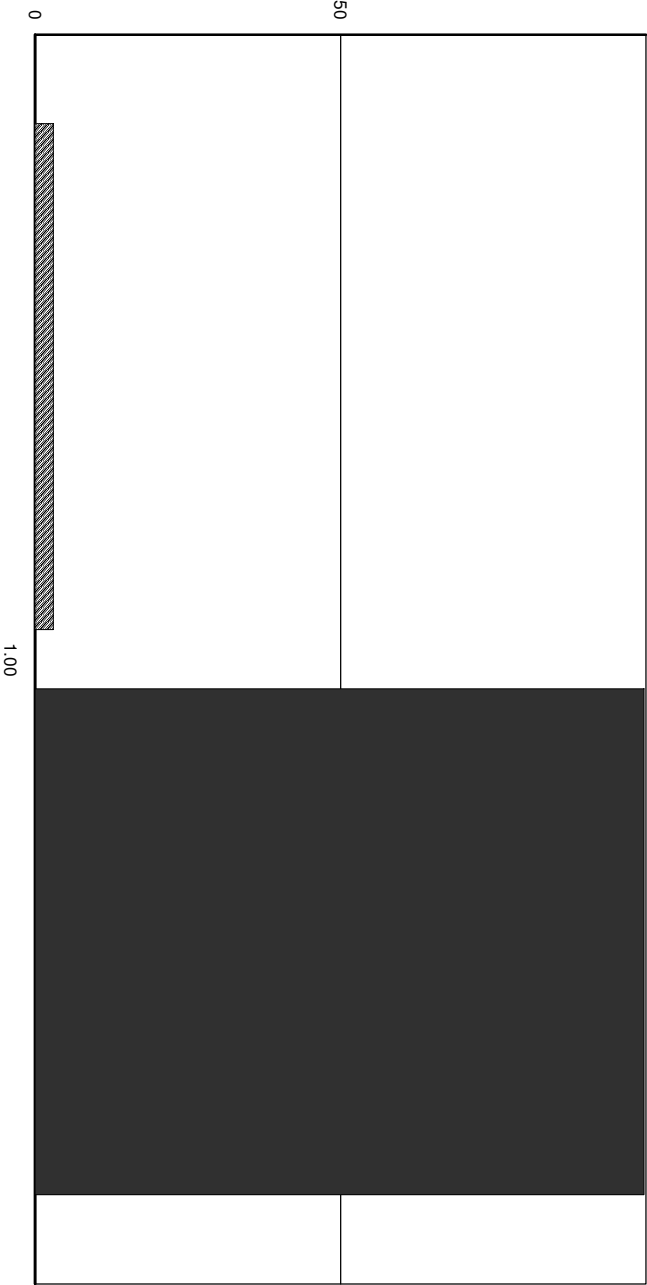
Sales Analysis Results
Kensington -- 09/22/2023

Sales Analysis Statistics			
Number of Sales:	3	Mean Sales Ratio:	0.9948
Minimum Sales Ratio:	0.9852	Median Sales Ratio:	0.9969
Maximum Sales Ratio:	1.0024	Standard Deviation:	0.0088
Aggregate Sales Ratio:	0.9944	Coefficient of Dispersion:	0.5756
		Price Related Differential:	1.0004
Sales Analysis Criteria			
Sold: 4/1/2021 - 8/2/2023	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 - 2023	Trend: 0.8% Prior to 10/1/2022		
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			
Filter By Current: NO			

Kensington Sales Analysis Report

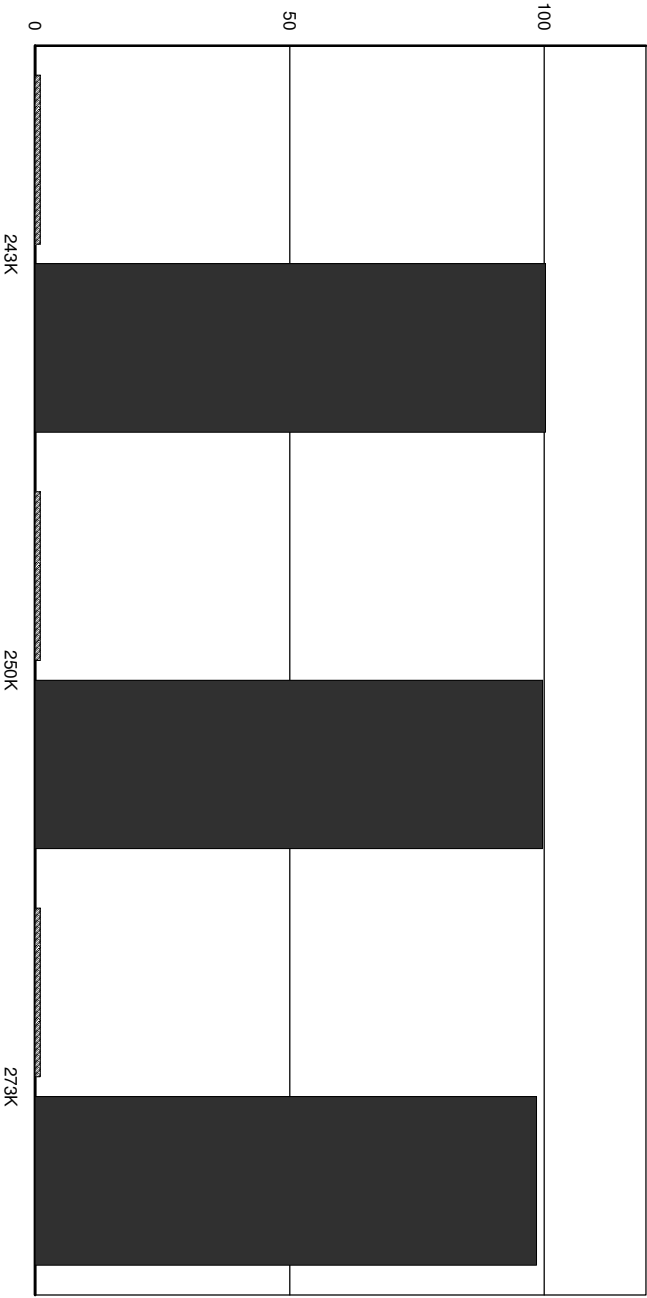
Ratio	Map	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Trended	Assessment	I	Q	Unqualified Description	Prior Year Assessment
	Sale Note								Eff. Area	Sale Price	Sale Date			Grantor	
0.985	000011	000030	000002	01	5.01	R1	F	RSA	E	\$ 272,640	\$ 268,600	V	Q	WELSH, PAMELA A. SUCCE	\$ 171,200
									5,383		05/27/2021				
0.997	000008	000030	000001	01	1.15	R1	F	RSA	D	\$ 245,960	\$ 245,200	V	Q	CARTER, WALTER G JR	\$ 596,400
									3,145		04/23/2021				
1.002	000013	000003	000002	01	3.97	R1	E	RSA	C	\$ 236,333	\$ 236,900	V	Q	KENRIDGE FARM, LLC	\$ 153,400
									5,137		08/27/2021				

Kensington: Distribution of Sale Ratios



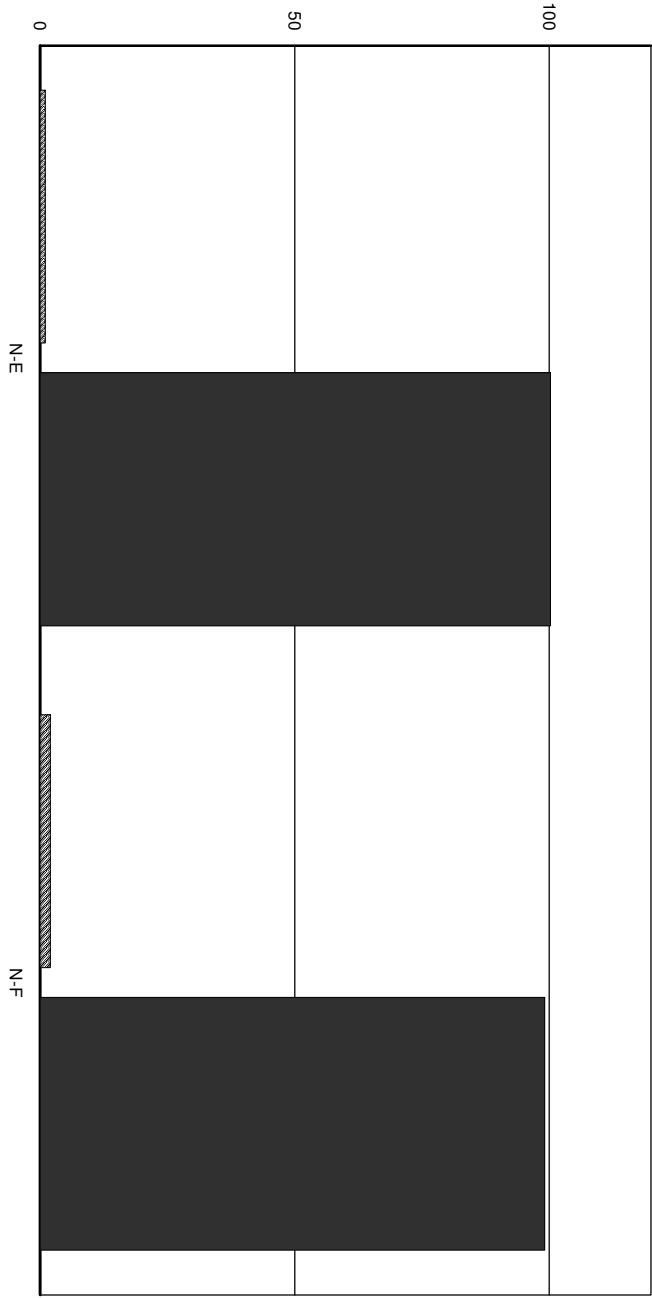
	<div><div></div># of Parcels</div>	<div><div></div>Median A/S x 100</div>
1.00	3	99.69
	3	

Kensington:Median A/S Ratio by Sale Price



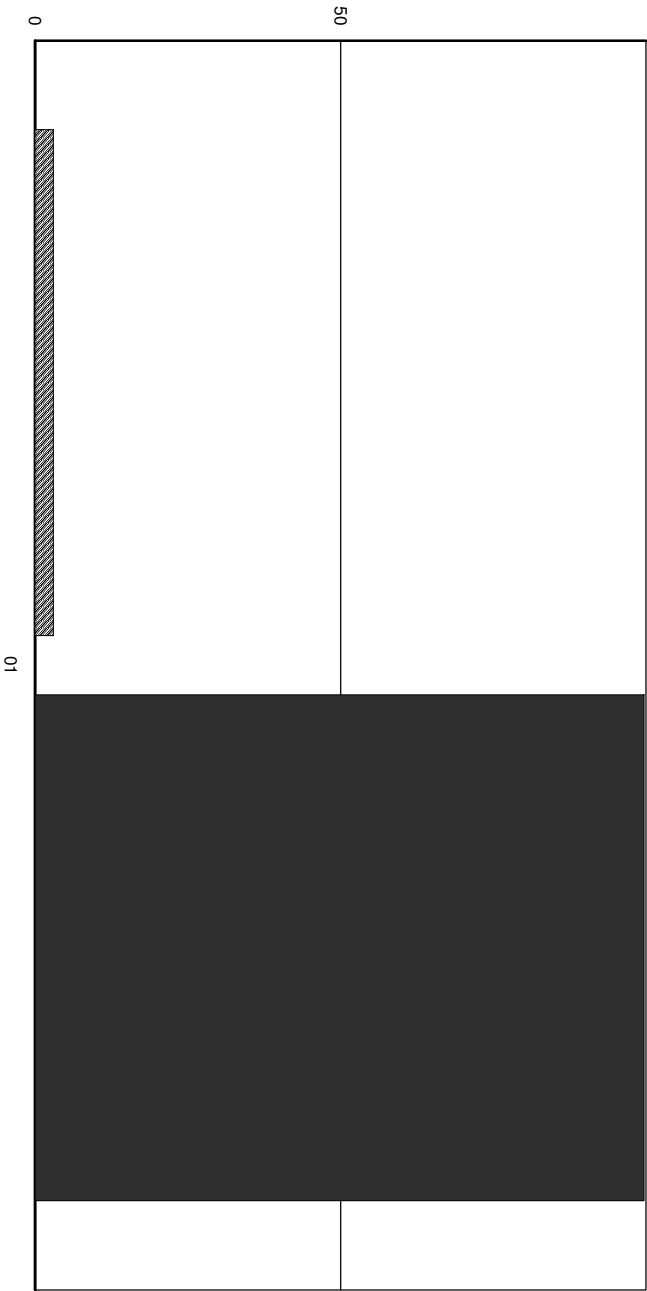
	# of Parcels	Median A/S x 100
243K	1	100.24
250K	1	99.69
273K	1	98.52
	3	

Kensington:Median A/S Ratio by Neighborhood



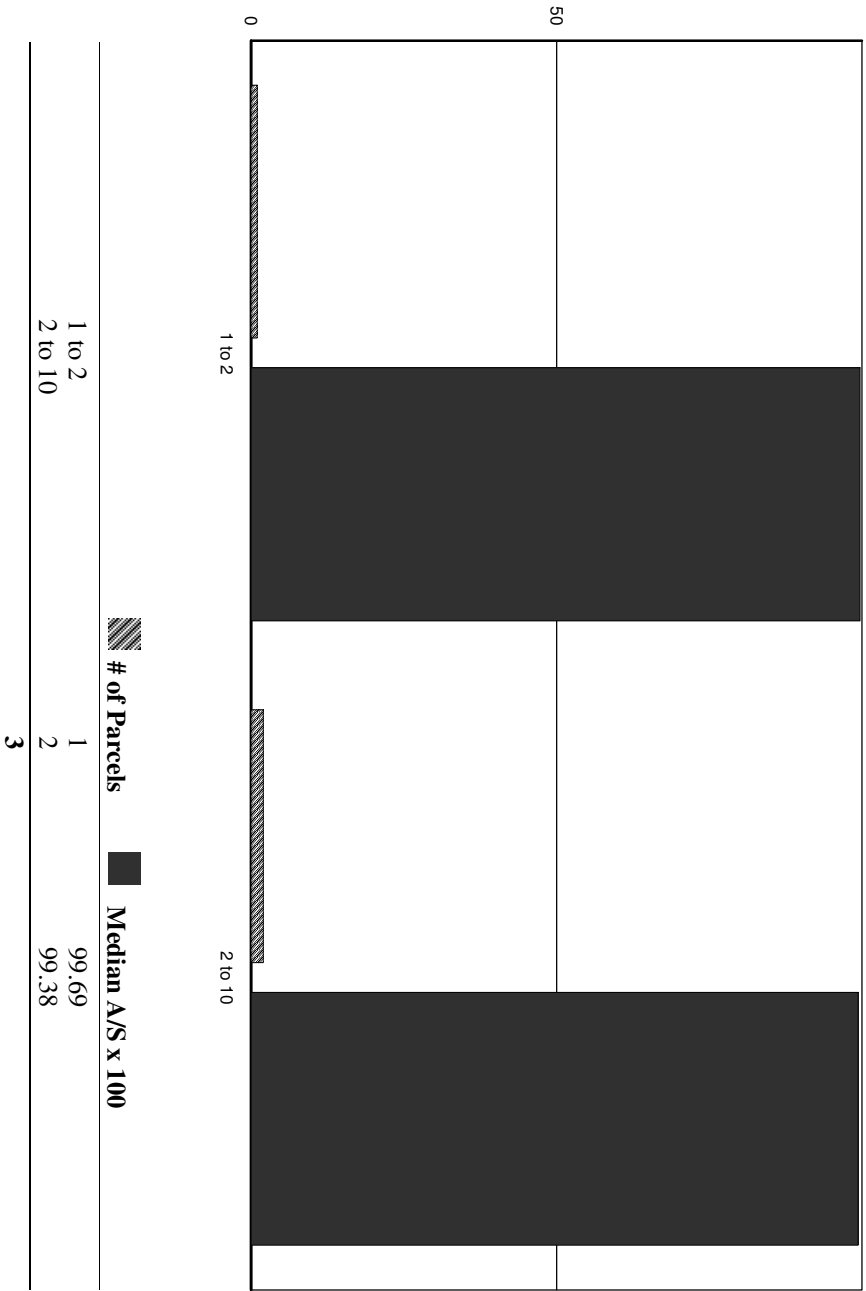
		# of Parcels	Median A/S x 100
NE	AVERAGE	1	100.24
NF	AVG +10	2	99.10
		3	

Kensington:Median A/S Ratio by Zone

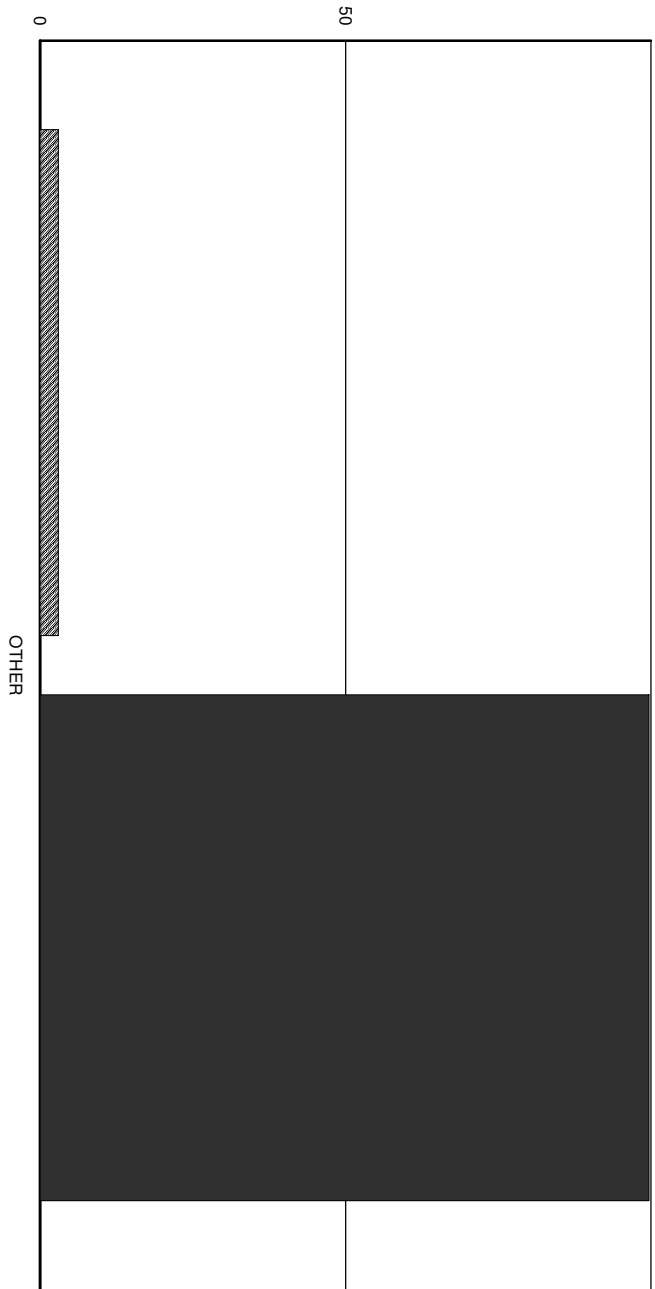


	# of Parcels	Median A/S x 100
01	3	99.69
	3	

Kensington:Median A/S Ratio by Acreage




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



	<div><div></div># of Parcels</div>	<div><div></div>Median A/S x 100</div>
OTHER	3	99.69
	3	

OWNER INFORMATION				SALES HISTORY				PICTURE						
LEVESQUE, ALLYSON ELIZABETH ENAIRE, MATTHEW THOMAS, JTROS 121 AMESBURY ROAD KENSINGTON, NH 03833				Date	Book	Page	Type	Price	Grantor					
				12/17/2021	6366	280	Q 1	880,000	TNH-NEW HOMES, LLC					
				04/23/2021	6269	257	Q V	215,000	CARTER, WALTER G JR					
LISTING HISTORY				NOTES										
10/25/22 BHVM 04/15/22 CRPR				WHITE: RESTORATION OF INVOLUNTARY MERGED LOT, BETWEEN LOTS 29 AND 30;PLAN C-42812;CONFIRMATORY WARRANTY DEED RECORDED 3/28/2022 BOOK 6394 PAGE 912; 10/22; CORR SKETCH & MEAS;										
MUNICIPAL SOFTWARE BY AVITAR														
KENSINGTON ASSESSING OFFICE														
PARCEL TOTAL TAXABLE VALUE														
Year	Building	Features	Land											
2021	\$ 0	\$ 0	\$ 168,800	Parcel Total: \$ 168,800										
2022	\$ 396,000	\$ 3,000	\$ 197,400	Parcel Total: \$ 596,400										
2023	\$ 640,600	\$ 3,000	\$ 325,100	Parcel Total: \$ 968,700										
LAND VALUATION														
Zone: RES Minimum Acreage: 2.00 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	1.150 ac	281,500	F	110	105	100	100	100 -- LEVEL	100	325,100	0	N	325,100	
	1.150 ac													

PICTURE



OWNER

MARCINKEVICH, DAVID
MARCINKEVICH, DARLENE, JTROS
283 N. HAVERHILL ROAD
KENSINGTON, NH 03833

TAXABLE DISTRICTS

District

Percentage

PERMITS

Date	Permit ID	Permit Type	Notes
05/20/22	AR-NR-5202	NEW BUILDING	NEW HOME, 4 BED, 4 BATH

BUILDING DETAILS

Model: 1.75 STORIES CAPE
Roof: GABLE OR HIP/ASPHALT
Ext: CEMENT CLAPBOARD
Int: DRYWALL
Floor: CARPET/HARD TILE
Heat: GAS/EA DUCTED
Bedrooms: 4 Baths: 4.0 Fixtures: 14
Extra Kitchens: Fireplaces:
A/C: Yes 100.00 % Generators:
Quality: A4 EXC
Com. Wall:
Size Adj: 0.8572 Base Rate: RSA 148.00
Bldg. Rate: 1.2584
Sq. Foot Cost: \$ 186.24

BUILDING SUB AREA DETAILS			
ID	Description	Area	Adj. Effect.
OPF	OPEN PORCH	320	0.25
TQF	3/4 STRY FIN	1876	0.75
TQU	3/4 STRY UNFIN	988	0.20
GAR	GARAGE ATCHD	1008	0.45
ATF	ATTIC FINISHED	364	0.25
FFF	FST FLR FIN	2528	1.00
BMU	BSMNT	2528	0.15
GLA: 4,026		9,612	5,137

14

ATF
FFF
BMU

26

18

FFF
BMU

16

40

18

40

40

OPF

40

26

26

26

38

TQU
GAR

38

26

16

GAR

16

2023 BASE YEAR BUILDING VALUATION

Market Cost New: \$ 956,715

Year Built: 2022

Condition For Age: AVERAGE

Physical: 1 %

Functional: 30 %

Economic: 31 %

Temporary: UC

Total Depreciation: 31 %

Building Value: \$ 660,100

OWNER INFORMATION				SALES HISTORY				PICTURE
FITZGERALD, TODD FLANAGAN, MICHAEL 85 SOUTH MAIN ST NEWTON, NH 03858				Date	Book	Page	Type	Price Grantor
				04/17/2023	6477	0938	U I 31	1 FITZGERALD, TODD
				05/27/2021	6284	177	Q V	240,000 WELSH, PAMELA A.
LISTING HISTORY				NOTES				
05/08/23	CRPR	POSTED=EST		PLAN#42676;SUBDIVISION COMPLETED 2021;EASEMENT DEED 4/17/2023 BK				
06/03/21	CRSR			6477 PG 938				
EXTRA FEATURES VALUATION				MUNICIPAL SOFTWARE BY AVTAR				
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes	KENSINGTON ASSESSING OFFICE
								PARCEL TOTAL TAXABLE VALUE
Year	Building	Features	Land					
2021	\$ 0		\$ 0	\$ 171,200	Parcel Total: \$ 171,200			
2022	\$ 0		\$ 0	\$ 171,200	Parcel Total: \$ 171,200			
2023	\$ 202,200		\$ 0	\$ 302,100	Parcel Total: \$ 504,300			
LAND VALUATION								
Zone: RES Minimum Acreage: 2.00 Minimum Frontage: 200				Site: FAIR Driveway: DIRT/GRAVEL Road: PAVED				
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography
IF RES	2,000 ac	290,000 F	110		95	100	95	95 -- MILD
IF RES	3,014 ac	x 10,000 X		100				95 -- MILD
								302,100
								302,100

Sales Analysis Results
Kensington -- 09/21/2023

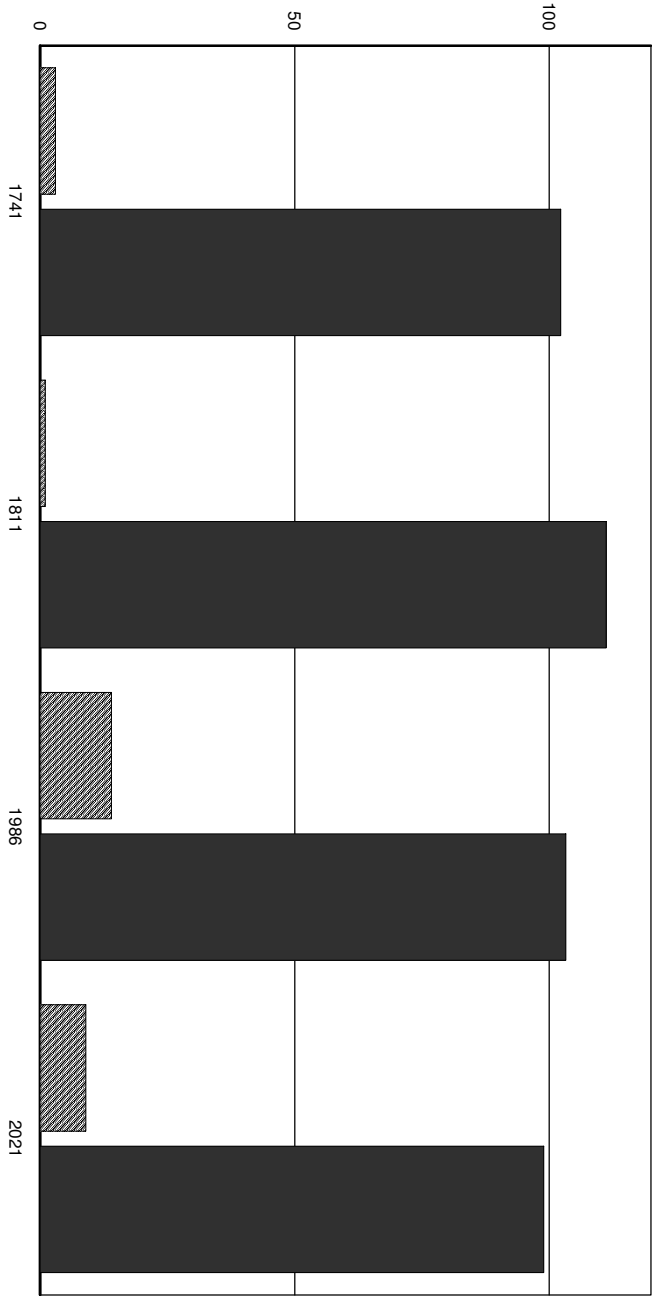
Sales Analysis Statistics			
Number of Sales:	27	Mean Sales Ratio:	1.0081
Minimum Sales Ratio:	0.8820	Median Sales Ratio:	0.9957
Maximum Sales Ratio:	1.1947	Standard Deviation:	0.0716
Aggregate Sales Ratio:	1.0023	Coefficient of Dispersion:	4.8106
		Price Related Differential:	1.0058
Sales Analysis Criteria			
Sold: 4/1/2022 - 9/5/2023	Sale Ratios: 0.000 - 999.999		
Building Value: 0 - 999999999	Bldg Eff. Area: 0 - 999999999		
Land Value: 0 - 999999999	Land Use: ALL		
Current Use CR: 0 - 999999999	Acres: 0 - 999999999		
Year Built: 1600 - 2023	Trend: 1% Prior to 10/1/2022		
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			
Filter By Current: NO			

Kensington Sales Analysis Report

Ratio	Map	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Sale Price	Assessment	I	Q	Unqualified Description	Prior Year Assessment
	Sale Note							Eff. Area			Sale Date			Grantor	
1.055	000008	000030	000000	01	1.36	R1	F	RSA	A	\$ 615,000	\$ 649,100	I	Q	DYNAMIS DEVELOPMENT LL	\$ 327,900
								2,287			04/25/2022				
1.034	000012	000024	000000	01	1.13	R1	F	RSA	D	\$ 725,930	\$ 750,900	I	Q	HICKEY, JOSEPH W	\$ 396,700
								2,701			04/29/2022				
1.028	000012	000045	0000A2	01	2.07	R1	F	RSA	A	\$ 1,360,000	\$ 1,397,800	I	Q	TRUE NORTH DEVELOPMENT	\$ 851,300
								5,582			04/29/2022				
1.023	000012	000039	000000	01	3.54	R1	F	RAN	D	\$ 927,000	\$ 948,000	I	Q	BUXTON, LINDA; MILBURY	\$ 616,900
								5,144			05/03/2022				
0.978	000006	000064	000000	01	1.70	R1	E	RSA	A	\$ 565,000	\$ 552,700	I	Q	CORLE, DAVID J	\$ 296,400
								1,636			05/20/2022				
1.055	000004	000043	000000	01	1.50	R1	E	RSA	A	\$ 550,000	\$ 580,300	I	Q	WALKER, GARY J.	\$ 394,200
								1,704			05/24/2022				
1.048	000003	000007	000000	01	1.50	R1	F	RSA	B	\$ 561,000	\$ 587,900	I	Q	BAIER, JOHN L	\$ 311,700
								1,589			06/10/2022				
0.986	000004	000033	000009	01	1.74	R1	E	RSA	B	\$ 755,000	\$ 744,500	I	Q	CAMERON, MICHAEL W	\$ 408,100
								2,827			06/29/2022				
1.213	000018	000008	000000	01	1.10	R1	E	RSA	A	\$ 525,000	\$ 636,600	I	Q	JOHNSON,MICHAEL & PINK	\$ 400,500
								2,411			07/01/2022				
1.041	000004	000009	000000	01	1.90	R1	D	RAN	D	\$ 450,000	\$ 468,300	I	Q	FORD, HEIDI HEASLEY	\$ 341,700
								2,105			07/07/2022				
1.033	000009	000008	000000	01	1.00	R1	F	RSA	A	\$ 480,000	\$ 495,800	I	Q	L'ITALIEN JR, RODNEY D	\$ 294,500
								1,321			07/21/2022				
0.908	000003	000057	000000	01	2.00	R1	E	RSA	A	\$ 651,000	\$ 591,400	I	Q	YURKOVA, IRINA A.	\$ 332,800
								1,691			07/25/2022				
1.248	000018	000014	000000	01	4.60	R1	E	RSA	D	\$ 587,000	\$ 732,300	I	Q	KUTY, PAUL	\$ 462,000
								2,782			08/18/2022				
1.003	000014	000003	000001	01	2.10	R1	H	RAN	D	\$ 700,000	\$ 702,100	I	Q	MATTIN, CLAIRE I	\$ 413,000
								3,070			09/28/2022				
1.099	000008	000003	000003	01	2.89	R1	G	RSA	D	\$ 1,100,000	\$ 1,209,000	I	Q	LAVALLÉE, JOHN R.	\$ 730,000
								5,039			10/06/2022				
0.880	000012	000047	000002	01	2.02	R1	G	RSA	C	\$ 1,100,000	\$ 967,700	I	Q	AMATO, LUIGI G & HESS,	\$ 566,600
								3,430			01/19/2023				
0.989	000008	000060	000000	01	1.15	R1	I	RSA	E	\$ 1,785,000	\$ 1,765,500	I	Q	SMOLLON, JAMES P., TRU	\$ 998,600
								7,791			02/02/2023				
1.020	000013	000013	000000	01	10.00	R1	E	RSA	B	\$ 580,000	\$ 591,600	I	Q	LASDEN, ESTATE OF JOSE	\$ 341,400
								1,858			02/02/2023				
1.010	000013	000005	000003	01	11.46	R1	E	RSA	B	\$ 725,000	\$ 732,400	I	Q	JOSSICK, JAMES L	\$ 467,900
								3,411			03/06/2023				
0.978	000008	000030	000000	01	1.36	R1	F	RSA	A	\$ 664,000	\$ 649,100	I	Q	MANIX, EDWARD, III & P	\$ 327,900
								2,287			03/22/2023				

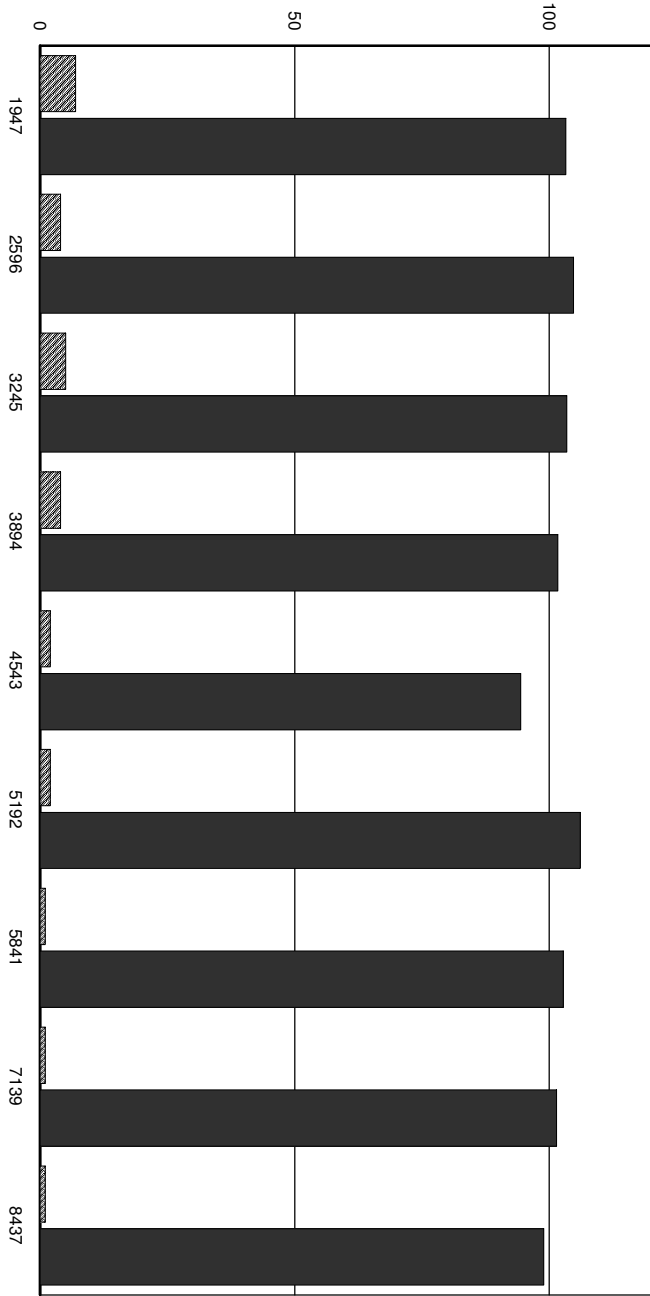
Ratio	Map	Lot	Sub	Zone	Acres	LC	NC	BR	SH	Sale Price	Assessment	I	Q	Unqualified Description	Prior Year Assessment
	Sale Note							Eff. Area			Sale Date			Grantor	
1.024	000003	000022	0001-2	02	1.66	R1	E	RSA	D	\$ 1,005,000	\$ 1,029,100	I	Q	ZUZEL, TODD T	\$ 605,900
1.032	000018	000033	000000	01	1.92	R1	F	RSA	C	\$ 610,000	\$ 629,800	I	Q	SHEEHAN, TAYLOR M	\$ 362,900
1.014	000008	000059	000000	01	1.16	R1	I	RSA	E	\$ 1,500,000	\$ 1,521,400	I	Q	FELDMAN, FRED & RHODA	\$ 934,500
1.042	000014	000046	000000	01	2.10	R1	F	RSA	D	\$ 730,000	\$ 760,700	I	Q	SPAULDING, THOMAS C	\$ 444,800
1.112	000006	000051	000000	01	0.66	R1	E	RAN	D	\$ 641,530	\$ 713,300	I	Q	BECK, MARY, TRUSTEE	\$ 412,400
0.967	000004	000025	000002	01	6.65	R1	F	RSA	D	\$ 960,000	\$ 928,500	I	Q	BROCKELBANK, SCOTT M	\$ 542,300
0.921	000009	000012	000009	01	1.79	R1	G	RSA	D	\$ 1,170,000	\$ 1,077,100	I	Q	MACNEVIN, SCOTT R, TRU	\$ 655,900
								4.121			09/05/2023				

Kensington:Median A/S Ratio by Year of Construction



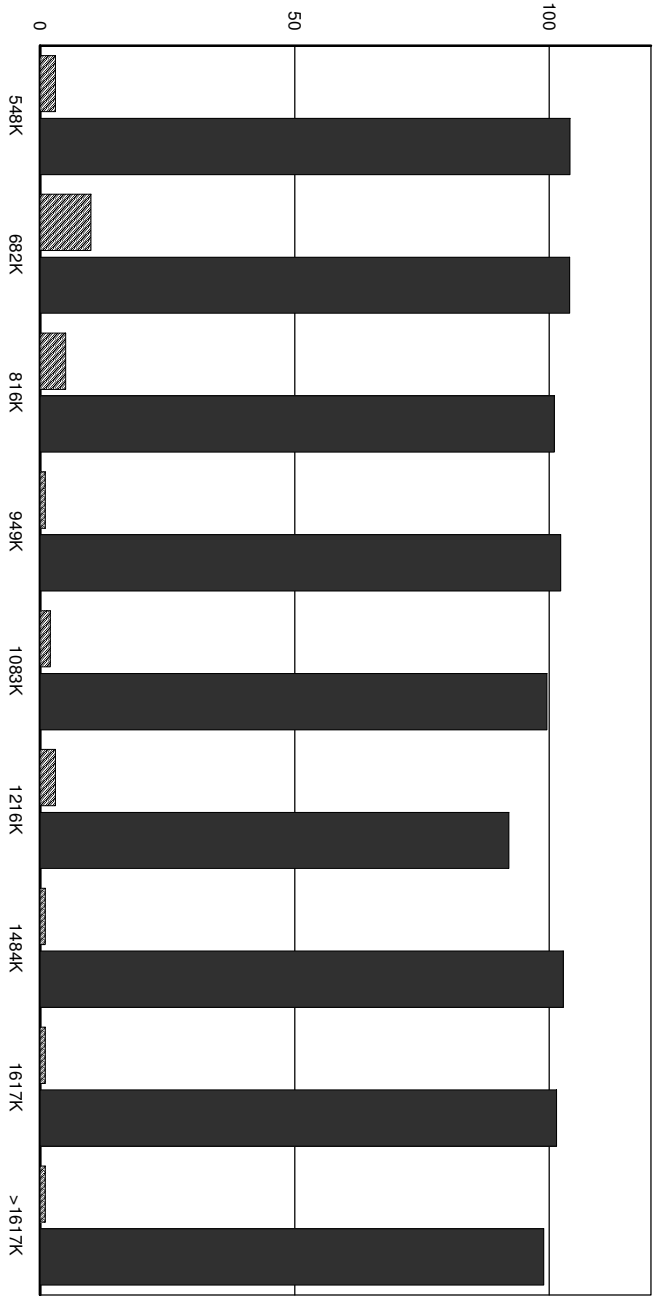
	# of Parcels	Median A/S x 100
1741	3	102.27
1811	1	111.19
1986	14	103.27
2021	9	98.91
	27	

Kensington:Median A/S Ratio by Effective Area



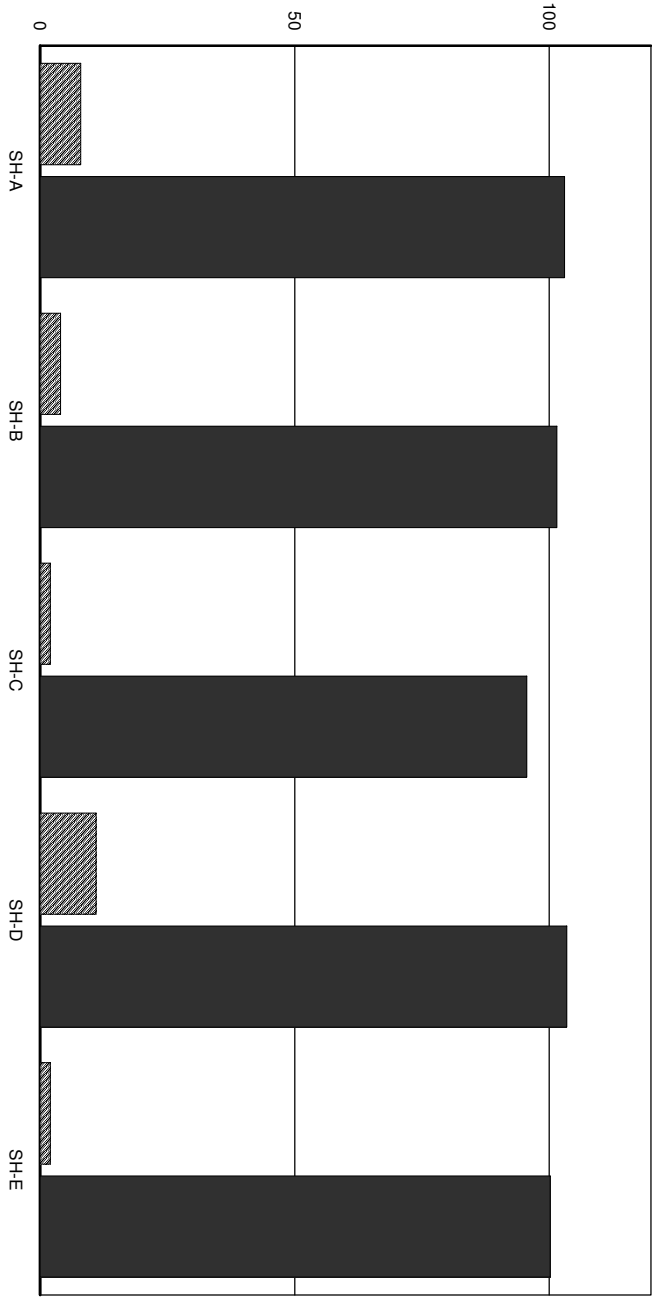
	# of Parcels	Median A/S x 100
1,947	7	103.25
2,596	4	104.81
3,245	5	103.44
3,894	4	101.71
4,543	2	94.39
5,192	2	106.09
5,841	1	102.78
7,139	1	101.43
8,437	1	98.91
27		

Kensington:Median A/S Ratio by Sale Price



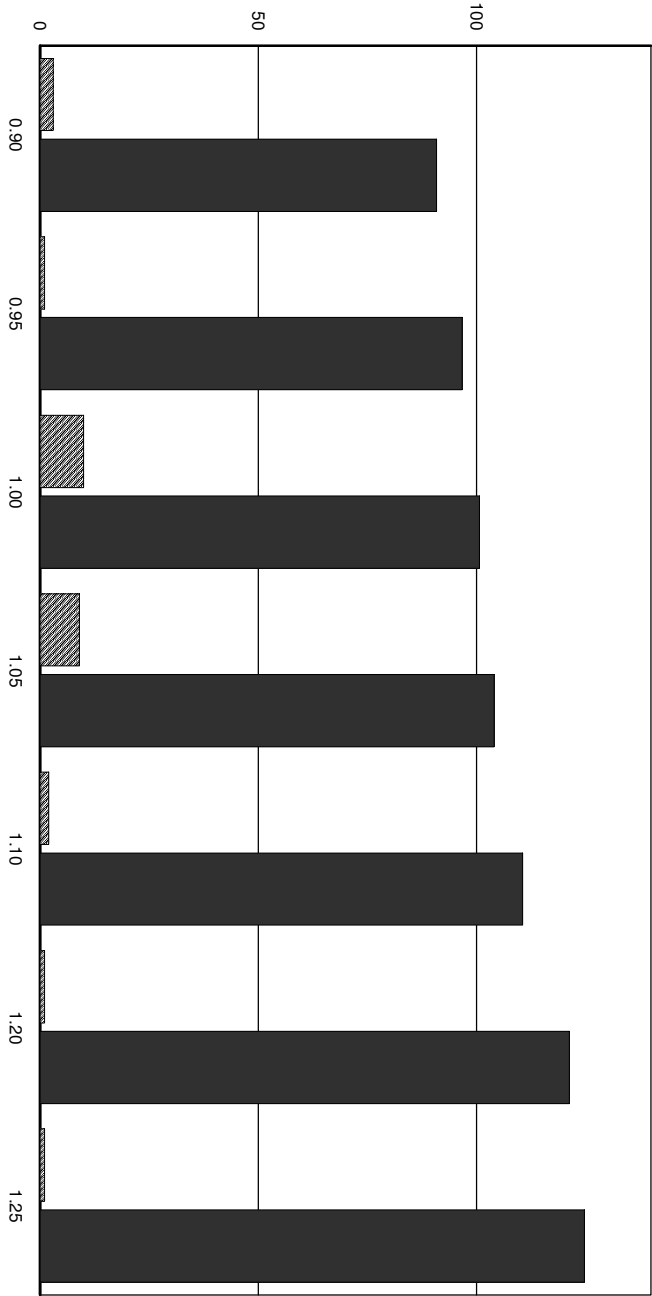
	# of Parcels	Median A/S x 100
548K	3	104.07
682K	10	104.02
816K	5	101.02
949K	1	102.27
1083K	2	99.56
1216K	3	92.06
1484K	1	102.78
1617K	1	101.43
>1617K	1	98.91
	27	

Kensington:Median A/S Ratio by Story Height



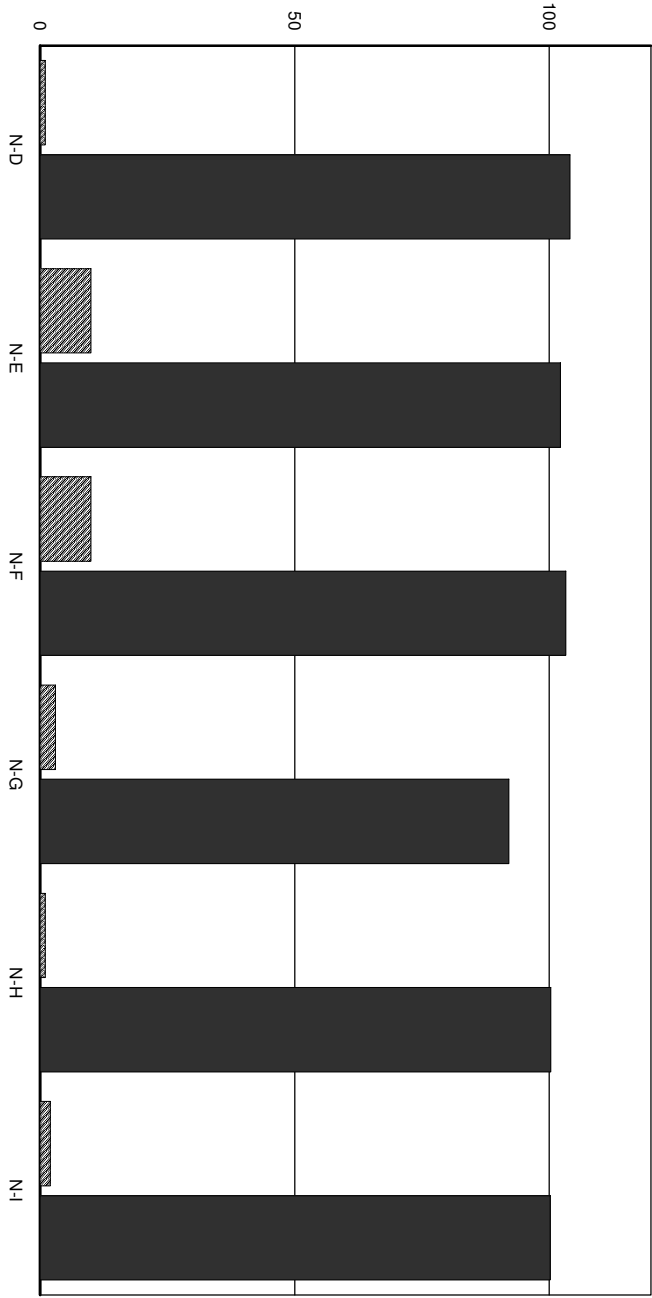
	# of Parcels	Median A/S x 100
SH-A	8	103.04
SH-B	4	101.51
SH-C	2	95.61
SH-D	11	103.44
SH-E	2	100.17
	27	

Kensington: Distribution of Sale Ratios



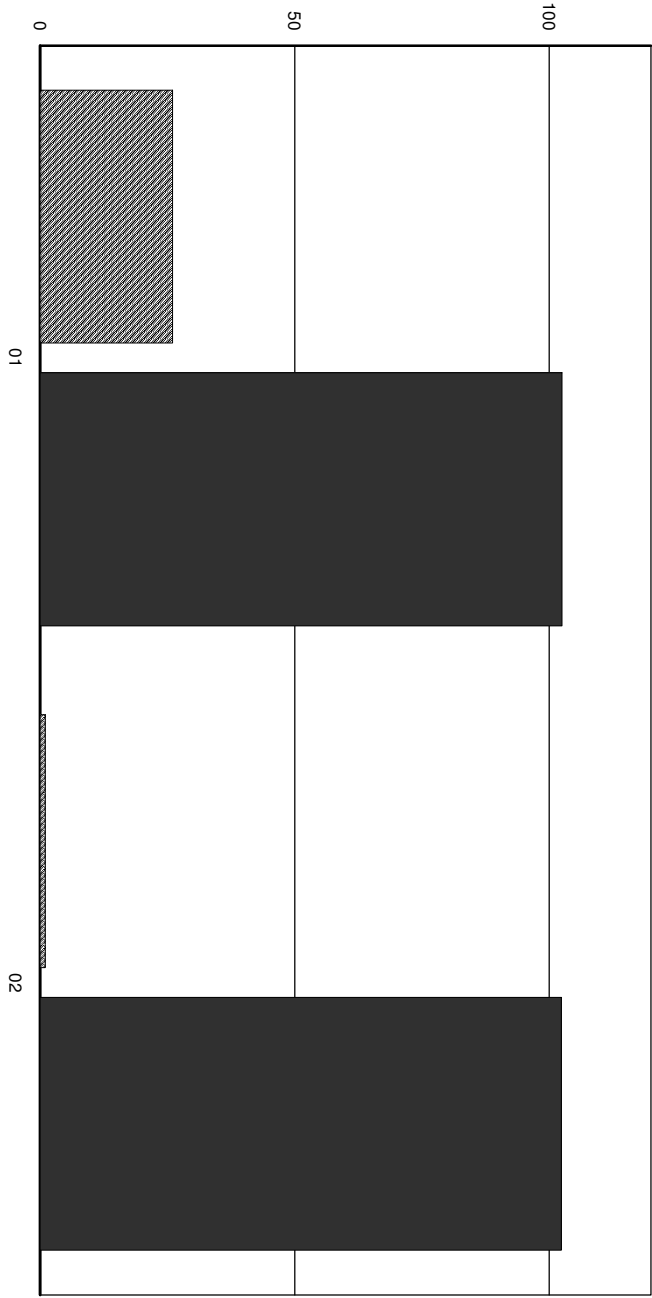
	# of Parcels	Median A/S x 100
0.90	3	90.84
0.95	1	96.72
1.00	10	100.66
1.05	9	104.07
1.10	2	110.55
1.20	1	121.26
1.25	1	124.75
	27	

Kensington:Median A/S Ratio by Neighborhood



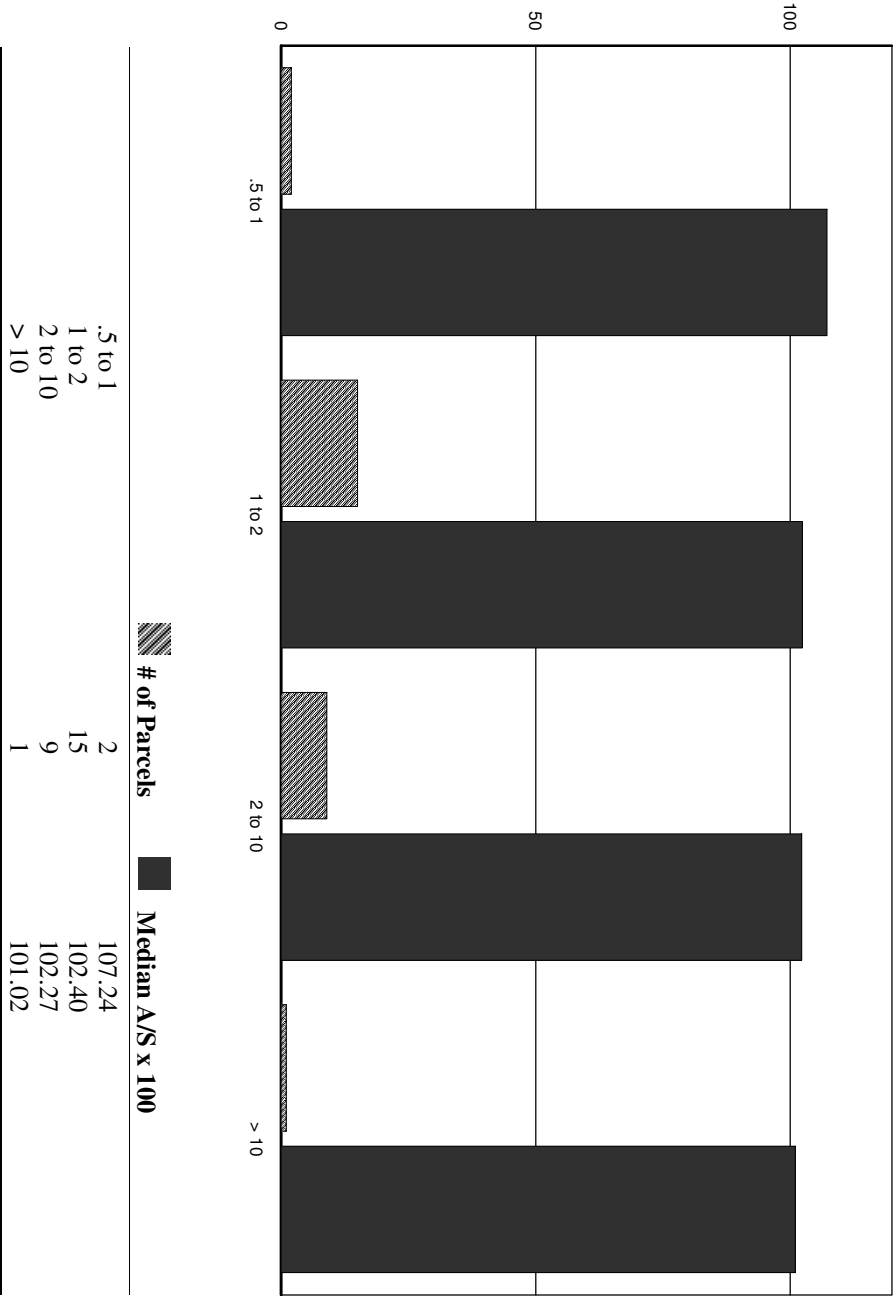
	# of Parcels	Median A/S x 100
N-D	1	104.07
N-E	10	102.20
N-F	10	103.27
N-G	3	92.06
N-H	1	100.30
N-I	2	100.17
	27	

Kensington:Median A/S Ratio by Zone

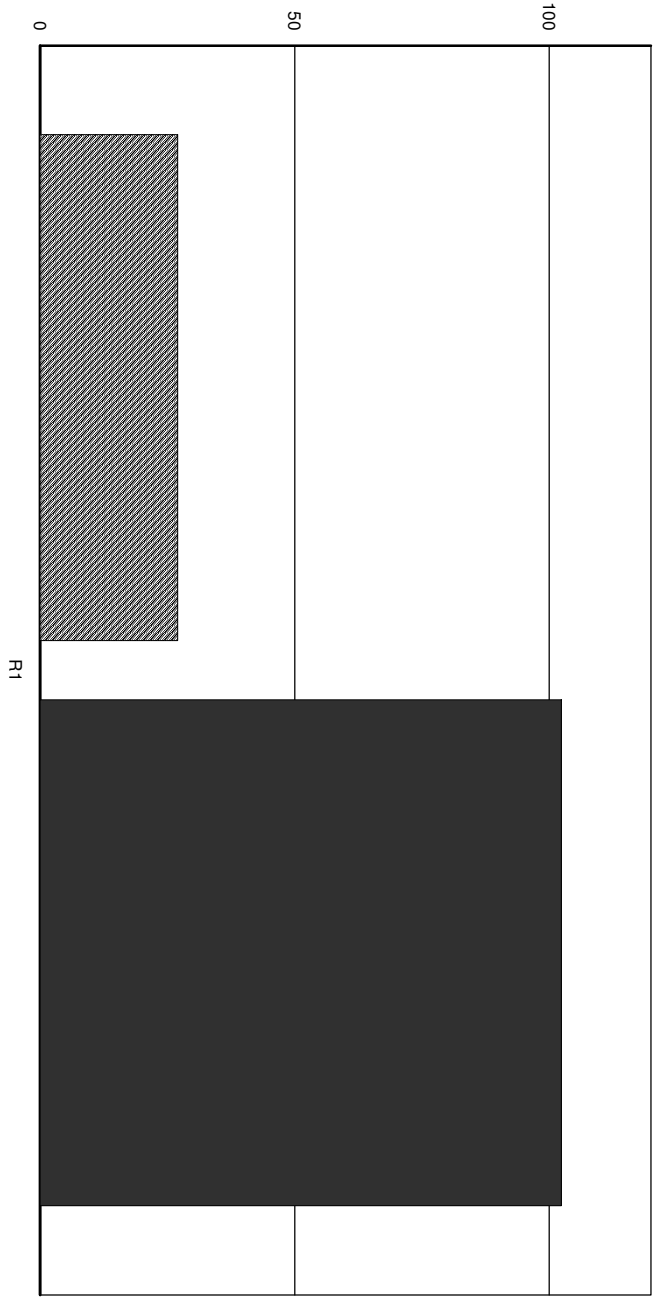


	# of Parcels	Median A/S x 100
01 RES	26	102.52
02 COMMCOMMERCIAL	1	102.40
	27	

Kensington:Median A/S Ratio by Acreage

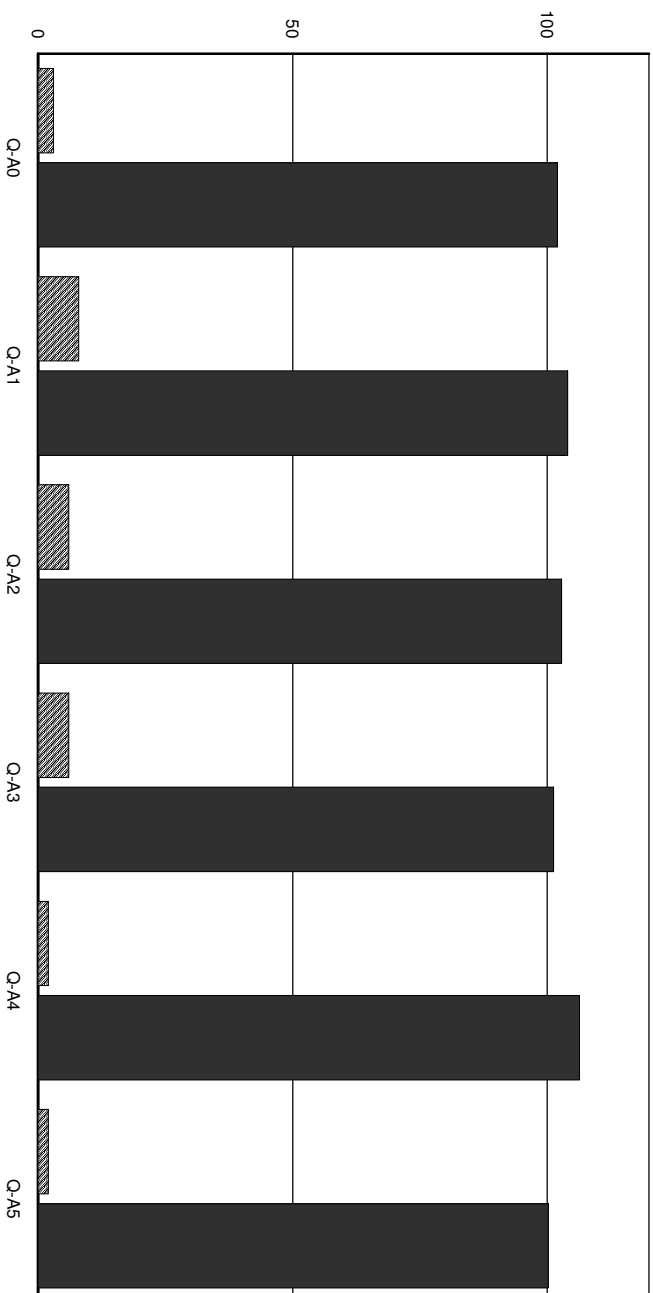


Kensington:Median A/S Ratio by Improved Use



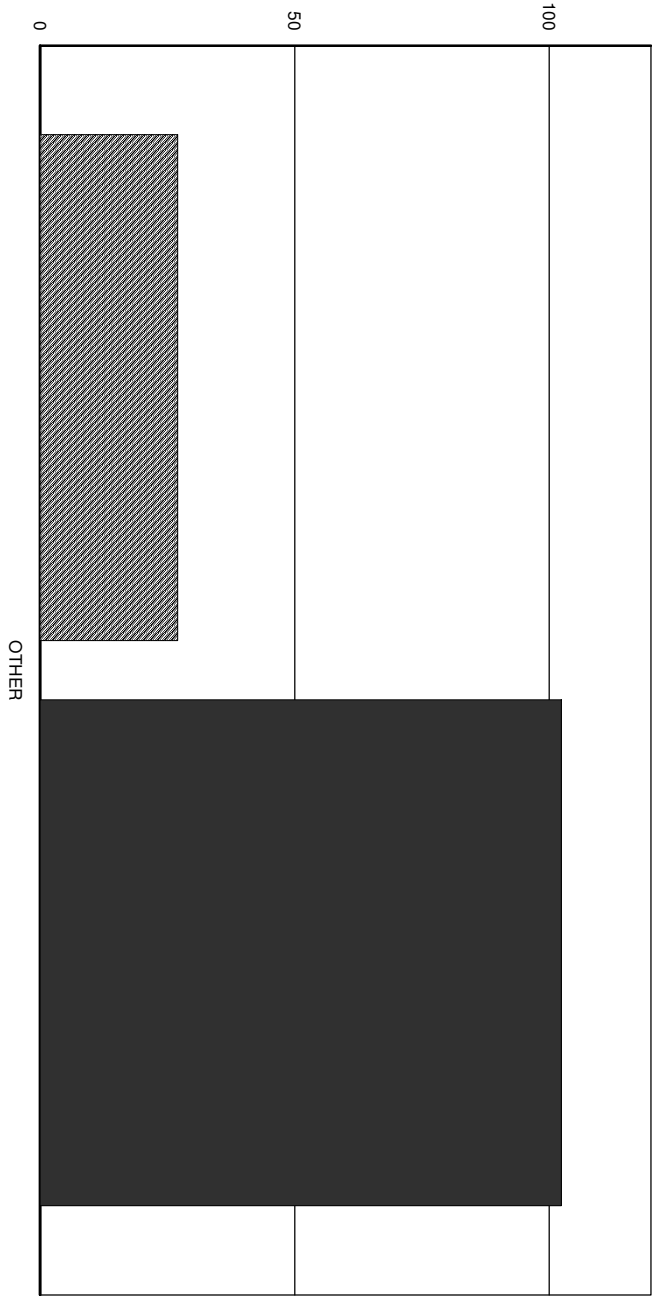
	<div><div></div># of Parcels</div>	<div><div></div>Median A/S x 100</div>
R1	27	102.40
	27	

Kensington: Median A/S Ratio by Building Quality




	# of Parcels	Median A/S x 100
Q-A0	3	102.00
Q-A1	8	104.04
Q-A2	6	102.82
Q-A3	6	101.28
Q-A4	2	106.34
Q-A5	2	100.17
	27	

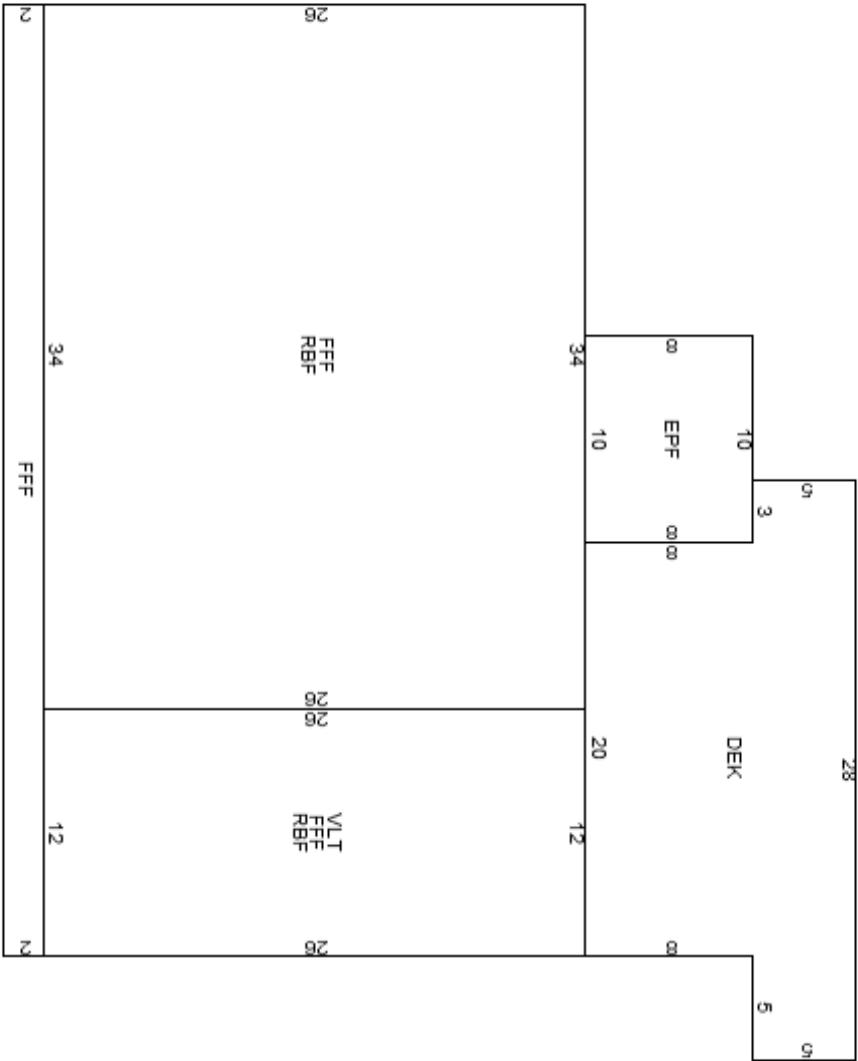
Kensington:Median A/S Ratio for Views/Waterfront/Other



	<div><div></div><div># of Parcels</div></div>	<div><div></div><div>Median A/S x 100</div></div>
OTHER	27	102.40
OTHER	27	

OWNER INFORMATION				SALES HISTORY				PICTURE											
GALLAGHER, HALEY M. DASILVA, GESIEL PEREIRA, JTROS 123 AMESBURY ROAD KENSINGTON, NH 03833				Date	Book	Page	Type	Price	Grantor										
				03/22/2023	6473	0655	Q1	664,000	MANIX, EDWARD, III &										
				04/25/2022	6402	1982	Q1	615,000	DYNAMIS DEVELOPMENT										
				06/15/2021	6291	840	U113	260,000	TNH-NEW HOMES, LLC										
				04/23/2021	6269	266	U113	210,000	CARATER, WALTER G., JR										
				10/15/2019	6046	1762	U181	110,000	CARTER, WALTER G., JR.										
LISTING HISTORY				NOTES															
01/12/23 BHVR				OFF WHT:ARTESIAN WELL. IN LAW APT IN BSMT. SIDING=MASONITE; 7/10															
01/01/23 INSP MARKED FOR INSPECTION				SEVERAL H20 IN FFF & RBF CEIL DUE TO ROOF LEAKING; 1/2 OF ROOF															
10/25/22 BHVL				WAS REPAIRED IN 08; SUMP PUMP; 8/16 PERSON WATCHING PROP															
05/10/22 RWPL				ALLOWED MEAS; SAYS INT DATED; UNMERGER REQUEST GRANTED															
08/11/16 CRVM				12/19/2019 BY BOS SEE MINUTES; PLAN C-42812; 7/27/2021 ADU GRANTED															
07/20/10 DMVL				PB; 5/22; HSE RENOS B4 SALE; FLRS, KIT, BTHS; ADD ADU; 3 BED/3 BTH; SOFT															
07/12/10 INSP MARKED FOR INSPECTION				CLOSE CABS, SOLID C-TOPS; FULL INT RENO; 10/22; SIDING PARTICLE BH;															
12/05/07 MAIL APT LETTER				1/23; DONE AS SALE NO FURTHER ACTION TAKEN; PLAN #C-42812															
EXTRA FEATURES VALUATION											MUNICIPAL SOFTWARE BY AVITAR								
Feature Type				Units		Length x Width		Size Adj	Rate	Cond	Market Value Notes								
SHOP-AVE				720		20 x 36		82	18.00	60	6,376								
											6,400								
											KENSINGTON ASSESSING OFFICE								
											PARCEL TOTAL TAXABLE VALUE								
Year				Building		Features		Land											
2021				\$ 118,100				\$ 6,900		\$ 188,200									
										Parcel Total: \$ 313,200									
2022				\$ 132,800				\$ 6,900		\$ 188,200									
										Parcel Total: \$ 327,900									
2023				\$ 331,500				\$ 6,400		\$ 311,200									
										Parcel Total: \$ 649,100									
LAND VALUATION											LAST REVALUATION: 2023								
Zone: RES				Minimum Acreage: 2.00		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
IF RES				1.360 ac		283,600		F	110	105	100	100	95 --	MILD	100	311,200	0	N	311,200
				1.360 ac												311,200			311,200

PICTURE		OWNER	TAXABLE DISTRICTS		BUILDING DETAILS	
		GALLAGHER, HALEY M. DASILVA, GESIEL PEREIRA, JTROS 123 AMESBURY ROAD KENSINGTON, NH 03833	District	Percentage	Model: 1.00 STORY RANCH Roof: GABLE OR HIP/ASPHALT Ext: AVERAGE Int: DRYWALL Floor: HARDWOOD/LAMINATE/VINYL Heat: GAS/HOT WATER Bedrooms: 3 Baths: 3.0 Fixtures: 9 Extra Kitchens: 1 Fireplaces: A/C: No Generators: Quality: A0 AVG Com. Wall: Size Adj: 1.0530 Base Rate: RSA 148.00 Bldg. Rate: 1.0530 Sq. Foot Cost: \$ 155.84	
PERMITS						
Date	Permit ID	Permit Type	Notes			
06/01/22	AR-ST-6122	EXTERIOR ONLY	ADD DOOR TO FRONT OF #			
07/27/21	ADU	ACCESSORY DWELLI	CONDITIONAL USE PERMIT			
06/17/21	AR-RENO-61	ALTERATION	KITCHEN REMODEL			




ID	Description	Area	Adj.	Effect.
FFF	FST FLR FIN	1288	1.00	1288
RBF	RAISED BSMNT	1196	0.75	897
VLT	VAULTED	312	0.05	16
DEK	DECK/ENTRANCE	300	0.10	30
EPF	ENCLSD PORCH	80	0.70	56
GLA:	2,185	3,176		2,287

2023 BASE YEAR BUILDING VALUATION

Market Cost New:	\$ 356,406
Year Built:	1969
Condition For Age:	EXCELLENT
Physical:	7 %
Functional:	
Economic:	
Temporary:	
Total Depreciation:	7 %
Building Value:	\$ 331,500

OWNER INFORMATION				SALES HISTORY				PICTURE			
KARRH, LAURIE				Date	Book	Page	Type	Price Grantor			
150 AMESBURY				07/21/2022	6425	1247	Q1	480,000 L'TALIEN JR, RODNEY D			
				01/05/1990	2822	2385	Q1	128,950 E & V M MORSE			
KENSINGTON, NH 03833-6723				NOTES							
LISTING HISTORY				CREAM; ARTESIAN WELL; CONCRETE BLOCK FOUNDATION; 8/16 NOH; NC; DROPS IN REAR; PLAN B-4993; 10/22; VERIF SALE; HO CLAIMS NC;							
10/25/22	BHVM			MARKED FOR INSPECTION							
08/12/16	CRVM										
07/29/11	CRVM										
08/05/08	KMVM										
07/15/08	INSP										
08/26/03	LTRL										
05/20/03	JDRM										
05/24/02	JDPR										
EXTRA FEATURES VALUATION				MUNICIPAL SOFTWARE BY AVTAR							
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes					
GARAGE-1 STY	576	24 x 24	88	30.00	90	13,686					
								13,700			
				KENSINGTON ASSESSING OFFICE							
				PARCEL TOTAL TAXABLE VALUE							
				LAST REVALUATION: 2023							
Zone: RES Minimum Acreage: 2.00 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	1,000 ac	280,000 F	110	100	100	100	85 -- MODERATE	100	261,800		
								261,800			
								261,800			

PICTURE		OWNER		TAXABLE DISTRICTS	
		KARRH, LAURIE		District	Percentage
		150 AMESBURY			
		KENSINGTON, NH 03833-6723			
PERMITS					
Date	Permit ID	Permit Type	Notes		
BUILDING DETAILS					
Model: 1.00 STORY SPLIT LEVL Roof: GABLE OR HIP/ASPHALT Ext: CEDAR/REDWD Int: DRYWALL Floor: CARPET/LINOLEUM OR SIM Heat: ELECTRIC/RAD ELECT Bedrooms: 2 Baths: 1.5 Fixtures: Extra Kitchens: Fireplaces: A/C: No Generators: Quality: A1 AVG+10 Com. Wall: Size Adj: 1.3111 Base Rate: RSA 148.00 Bldg. Rate: 1.3413 Sq. Foot Cost: \$ 198.51					

BUILDING SUB AREA DETAILS				
ID	Description	Area	Adj.	Effect.
DEK	DECK/ENTRANCE	316	0.10	32
FFF	FST FLR FIN	813	1.00	813
RBF	RAISED BSMNT	621	0.75	466
CRL	CRAWL SPACE	192	0.05	10
GLA:	1,279	1,942		1,321
2023 BASE YEAR BUILDING VALUATION				
Market Cost New:		\$ 262,232		
Year Built:		1960		
Condition For Age:		GOOD 16 %		
Physical:				
Functional:				
Economic:				
Temporary:				
Total Depreciation:		16 %		
Building Value:		\$ 220,300		

OWNER INFORMATION				SALES HISTORY				PICTURE				
LANE, CHRISTOPHER B.				Date	Book	Page	Type	Price Grantor				
LANE, JENNIFER B.				07/28/2023	6497	1597	Q1	730,000 SPAULDING, THOMAS C				
2 AMOS TUCK RD				11/28/1994	3081	625	Q1	187,900 BEL-AIR HOMES, INC				
				12/29/1992	2962	1211	Q V	28,762 TUCK REALTY CORP				
KENSINGTON, NH 03833-5627				09/11/1992	2945	903	U V 51	7,000 FDIC				
LISTING HISTORY				NOTES								
03/29/19	JBPM			TAN; PAVED DRIVEWAY; PDS TO ATTIC; ORIG ROOF, KITCH, WINDOWS & BTHS; CORNER OF AMOS TUCK & AMESBURY RD; NOH; BMG + CTH MEAS=								
02/20/18	JBPR			EST; 12/08 FFF & UFF ALL NEW WINDOWS IN 06; 10/17 HO UNAVAILABLE,								
10/27/17	JBVE			APPT REQUESTED FOR M&L=EST; EST RBF DUE TO GRADE; 2/18; NOH;								
01/30/17	INSP	MARKED FOR INSPECTION		FOOTINGS IN FOR DEK; EST KIT/FFF UNDER RENO=DUMPSTER W/DEBRIS;								
07/28/11	CRVM			3/19; NOH; PU ADDTN TO DEK; DNP HOT TUB ON DEK;								
12/11/08	DMCL											
08/01/08	KMVM											
07/15/08	INSP	MARKED FOR INSPECTION										
EXTRA FEATURES VALUATION												
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes						
FIREPLACE 1-STAND	1			100	3,000.00	100	3,000					
MUNICIPAL SOFTWARE BY AVITAR												
KENSINGTON ASSESSING OFFICE												
PARCEL TOTAL TAXABLE VALUE												
Year	Building	Features		Land								
2021	\$ 234,000	\$ 3,000		\$ 207,800		Parcel Total: \$ 444,800						
2022	\$ 234,000	\$ 3,000		\$ 207,800		Parcel Total: \$ 444,800						
2023	\$ 438,500	\$ 3,000		\$ 319,200		Parcel Total: \$ 760,700						
LAND VALUATION												
Zone: RES	Minimum Acreage: 2.00	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	2,000 ac	290,000	F	110	105	100	100	95 -- MILD	100	318,200	0 N	318,200
1F RES	0.100 ac	x 10,000	X	100				95 -- MILD	100	1,000	0 N	1,000
										319,200		319,200
										2,100 ac		



OWNER

TAXABLE DISTRICTS

BUILDING DETAILS

LANE, CHRISTOPHER B.
LANE, JENNIFER B.

District Percentage

Model: 2.00 STORIES COLONIAL
Roof: GABLE OR HIP/ASPHALT

PERMITS

Date	Permit ID	Permit Type	Notes
11/21/17	NRG-N0-07	ADDITION	ADD 16' X 19' TO EXISTING

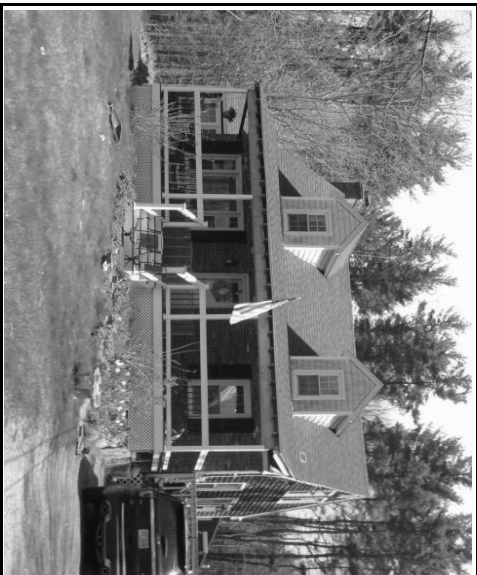


ID	Description	Area	Adj. Effect.
DEK	DECK/ENTRANCE	78.4	0.10
BMF	BSMNT FINISHED	182	0.30
UFF	UPPER FLR FIN	936	1.00
FFP	FST FLR FIN	1272	1.00
RBF	RAISED BSMNT	364	0.75
BMU	BSMNT	182	0.15
BMG	BSMNT GARAGE	544	0.20
CTH	CATHEDRAL	588	0.10
ENT	ENTRYWAY	24	0.10
GLA:	2.481	4.876	2.811

2023 BASE YEAR BUILDING VALUATION	
Market Cost New:	\$ 492,656
Year Built:	1994
Condition For Age:	GOOD
Physical:	11 %
Functional:	
Economic:	
Temporary:	
Total Depreciation:	11 %
Building Value:	\$ 438,500

OWNER INFORMATION				SALES HISTORY					PICTURE			
BROPHY, CAROLINE 122 DRINKWATER RD KENSINGTON, NH 03833-5602				Date	Book	Page	Type	Price	Grantor			
				06/30/2023	6492	835	Q1	610,000	SHEEHAN, TAYLOR M			
				07/18/2014	5546	1327	Q1	300,000	JENSEN, MATTHEW DAVID			
				08/31/2012	5351	1496	Q1	276,333	OSSWALD, WESLEY			
				07/02/2010	5123	2439	Q1	265,000	COELINER, SIOBHAN M			
				05/01/2007	4794	809	Q1	312,000	G R & J C WARDWELL			
LISTING HISTORY				NOTES								
05/10/22	RWPR			NAT/BRK: H20 IN BMU; NEW ROOF IN 95; ORIG KIT, BATHS & WINDOWS;28								
02/09/21	RWPR			FT DORMER ON REAR OF HOUSE;05-EXT=AVG:11/05-INT. VIEW; CONC. BLK								
02/04/20	JBPR			ENDTN; HSE DATED: 7/8; NOH; DNV/-CONFIRM STRY HT ON INSPEC; 8/12								
03/28/19	JBPM			SPOKE W/REALTOR; HO WANTS APT=EST; 6/13 SALE INFO ONLY; DNV/HO								
10/23/17	JBVM			BUSY; EXT APPRS AVG COND:10/17 INFO OUTSIDE. DNV/HO BUSY; FIX								
01/30/17	INSP			INFO ON CARD 2; 3/19; NOH; PU OPF W/NO FLR; ROOF 18; 2/21; NOH; SOME								
06/11/13	JBVM			PROGRESS TO OPF; CK22; 5/22; OPF APPRS COMPL, RMV UC; AP \$589,900;								
08/10/12	JBVE											
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 STOVE INSERT					
GARAGE-1 STY	480	20 x 24		93	30.00	100	13,392					
BATH HOUSE	560	28 x 20		89	25.00	100	12,460					
							28,900					
MUNICIPAL SOFTWARE BY AVITAR												
KENSINGTON ASSESSING OFFICE												
PARCEL TOTAL TAXABLE VALUE												
Year	Building		Features		Land							
2021	\$ 162,200				\$ 3,000		\$ 196,900					
					Parcel Total: \$ 362,100							
2022	\$ 163,000				\$ 3,000		\$ 196,900					
					Parcel Total: \$ 362,900							
2023	\$ 282,800				\$ 28,900		\$ 318,100					
					Parcel Total: \$ 629,800							
LAND VALUATION												
Zone: RES	Minimum Acreage: 2.00		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	1,920 ac	289,200	F	110	100	100	100	100 -- LEVEL	100	318,100	0 N 318,100	
							318,100					
							318,100					
LAST REVALUATION: 2023												

PICTURE



OWNER

BROPHY, CAROLINE
122 DRINKWATER RD
KENSINGTON, NH 03833-5602

TAXABLE DISTRICTS

District

Percentage

PERMITS

Date	Permit ID	Permit Type	Notes
01/16/19	NRG-FP-112	ADDITON	ADD FRONT PORCH W/ROC

BUILDING DETAILS

Model: 1.75 STORIES CAPE
Roof: GABLE OR HIP/ASPHALT
Ext: CEDAR/REDWD/BRK VENEER
Int: DRYWALL
Floor: CARPET/HARDWOOD
Heat: OIL/FA DUCTED
Bedrooms: 3 Baths: 1.5 Fixtures:
Extra Kitchens: Fireplaces:
A/C: No Generators:
Quality: A2 AVG+20
Com. Wall:
Size Adj: 1.1732 Base Rate: RSA 148.00
Bldg. Rate: 1.3659
Sq. Foot Cost: \$ 202.15


BUILDING SUB AREA DETAILS

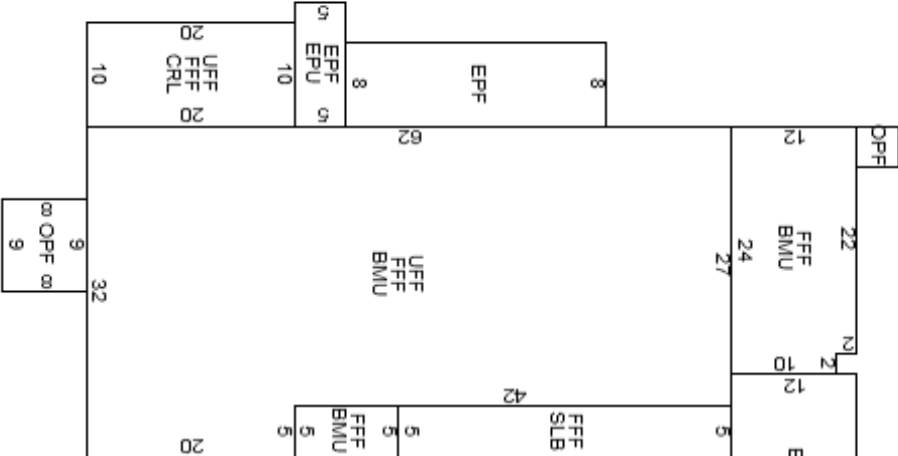
ID	Description	Area	Adj.	Effect.
FFF	FST FLR FIN	924	1.00	924
CRL	CRAWL SPACE	156	0.05	8
TOF	3/4 STRY FIN	768	0.75	576
BMU	BSMNT	768	0.15	115
DEK	DECK/ENTRANCE	192	0.10	19
OPF	OPEN PORCH	256	0.25	64
GLA:	1,500	3,064		1,706

2023 BASE YEAR BUILDING VALUATION

Market Cost New: \$ 344,868
Year Built: 1969
Condition For Age: AVERAGE 18 %
Physical:
Functional:
Economic:
Temporary:
Total Depreciation: 18 %
Building Value: \$ 282,800

OWNER INFORMATION				SALES HISTORY					PICTURE					
FORD, EMILY ZIBINSKAS, DANIEL R., JTROS 194 DRINKWATER RD KENSINGTON, NH 03833				Date	Book	Page	Type	Price	Grantor					
				05/03/2022	6404	1818	Q1	927,000	BUXTON, LINDA; MILBURY, 10/03/2013 5484 2266 U138 BUXTON FAMILY REALTY					
LISTING HISTORY				NOTES										
10/13/22 BHVM 09/09/16 CRVM 07/28/11 CRVL 09/25/08 LMHC 08/05/08 KMYL 07/15/08 INSP 04/11/03 CMRM 07/20/99 RW				WHITE; DRILLED WELL; OKB-WB-ANTQ PRE REVO CUST WHITE; 8/08; TOUR & INFO FROM H.O, INT & EXT= EXC COND, UPDATED KITCHEN, BMU=WET, H.O STATES FPS= INOPERABLE, PDS TO ATTIC ONLY= DNPV; 7/11 SPOKE W/TRUSTEE @ 173; CU CONT W/12-38 & 12-45A;BOOK 6404 PAGE 1818 2 PARCELS;CONFIRMATORY DEED 10/12/2022 BK 6445 PG 1693; 10/22; VERIF SALE; REPLACEMENT WINDOWS; ROOF GD; CORR SKETCH MEAS;										
EXTRA FEATURES VALUATION														
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes								
BARN-1STRY	1,056	44 x 24	75	18.00	75	10,692								
SHED-EQUIPMENT	1,800	60 x 30	69	8.00	50	4,968 FAIR								
FIREPLACE 2-STAND	1		100	5,000.00	50	2,500								
FIREPLACE 2-STAND	1		100	5,000.00	50	2,500								
FIREPLACE 1-STAND	1		100	3,000.00	50	1,500								
BARN-1STRY	1,768	52 x 34	69	18.00	80	17,567								
SHED-WOOD	140	10 x 14	174	10.00	60	1,462								
COOPS-POULTRY	120	12 x 10	193	10.00	25	579 POOR								
PATIO	384	24 x 16	102	7.00	50	1,371 BRICK								
						43,100								
LAND VALUATION														
Zone: RES	Minimum Acreage: 2.00	Minimum Frontage: 200			Site: VERY GOOD Driveway: DIRT/GRAVEL Road: PAVED									
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
1F RES	2,000 ac	290,000	F	110	110	100	95	100 -- LEVEL	100	333,400	0	N	333,400	
1F RES	1,544 ac	x 10,000	X	100				95 -- MILD	100	14,700	0	N	14,700	
											348,100		348,100	
3,544 ac														


	OWNER FORD, EMILY ZIBINSKAS, DANIEL R., JTROS 194 DRINKWATER RD KENSINGTON, NH 03833		TAXABLE DISTRICTS <table border="1"> <tr> <th>District</th> <th>Percentage</th> </tr> <tr> <td colspan="2"> </td> </tr> </table>		District	Percentage																																															
	District	Percentage																																																			
	PERMITS <table border="1"> <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																																																		
BUILDING DETAILS Model: 2.00 STORIES COLONIAL Roof: GABLE OR HIP/ASPHALT Ext: ALUM SIDING/VINYL SIDING Int: PLASTERED Floor: PINE/SOFT WD/HARDWOOD Heat: OIL/HOT WATER Bedrooms: 5 Baths: 2.5 Fixtures: 8 Extra Kitchens: Fireplaces: Generators: A/C: No Quality: A3 AVG+30 Com. Wall: Size Adj: 0.8569 Base Rate: RAN148.00 Bldg. Rate: 1.0917 Sq. Foot Cost: \$ 161.57																																																					
BUILDING SUB AREA DETAILS <table border="1"> <thead> <tr> <th>ID</th> <th>Description</th> <th>Area</th> <th>Adj.</th> <th>Effect.</th> </tr> </thead> <tbody> <tr><td>OPF</td><td>OPEN PORCH</td><td>88</td><td>0.25</td><td>22</td></tr> <tr><td>FFF</td><td>FST FLR FIN</td><td>2468</td><td>1.00</td><td>2468</td></tr> <tr><td>BMU</td><td>BSMNT</td><td>2108</td><td>0.15</td><td>316</td></tr> <tr><td>UFF</td><td>UPPER FLR FIN</td><td>1974</td><td>1.00</td><td>1974</td></tr> <tr><td>SLB</td><td>FNDTN SLAB</td><td>160</td><td>0.00</td><td>0</td></tr> <tr><td>EPF</td><td>ENCLSD PORCH</td><td>476</td><td>0.70</td><td>333</td></tr> <tr><td>CRL</td><td>CRAWL SPACE</td><td>200</td><td>0.05</td><td>10</td></tr> <tr><td>EPU</td><td>COVERED BMT</td><td>60</td><td>0.35</td><td>21</td></tr> <tr><td colspan="2">GLA: 4,442</td><td>7,534</td><td></td><td>5,144</td></tr> </tbody> </table>				ID	Description	Area	Adj.	Effect.	OPF	OPEN PORCH	88	0.25	22	FFF	FST FLR FIN	2468	1.00	2468	BMU	BSMNT	2108	0.15	316	UFF	UPPER FLR FIN	1974	1.00	1974	SLB	FNDTN SLAB	160	0.00	0	EPF	ENCLSD PORCH	476	0.70	333	CRL	CRAWL SPACE	200	0.05	10	EPU	COVERED BMT	60	0.35	21	GLA: 4,442		7,534		5,144
ID	Description	Area	Adj.	Effect.																																																	
OPF	OPEN PORCH	88	0.25	22																																																	
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CRL	CRAWL SPACE	200	0.05	10																																																	
EPU	COVERED BMT	60	0.35	21																																																	
GLA: 4,442		7,534		5,144																																																	

		2023 BASE YEAR BUILDING VALUATION Market Cost New: \$ 831,116 Year Built: 1733 Condition For Age: GOOD 31 % Physical: Functional: WB 2 % Economic: Temporary: Total Depreciation: 33 % Building Value: \$ 556,800
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OWNER INFORMATION				SALES HISTORY				PICTURE				
MILLER, JEFFREY A MILLER, LAUREN JTROS 203 DRINKWATER RD KENSINGTON, NH 03833				Date	Book	Page	Type	Price Grantor				
				04/29/2022	6403	1430	Q 1	1,360,000 TRUE NORTH				
				02/16/2021	6237	265	Q V	210,000 BUXTON, LINDA; MILBURY,				
LISTING HISTORY				NOTES								
05/23/23 CRPR 10/13/22 BHVM 04/15/22 CRVM 04/01/21 JBSL PLAN D-42380				WHITE: EFF 04/21 NEW LOT PER PLAN D-42380, LOT PART WETT IN REAR; PLAN D-42380; 4/22; NEW HSE; CUSTOM INT; 10/22; VERIF OF SALE; ADDED GEN; CORR SKETCH & BLDG DETAILS; 5/23; CK 2024 FOR SOLAR								
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												
KENSINGTON ASSESSING OFFICE												
PARCEL TOTAL TAXABLE VALUE												
Year	Building		Features		Land							
2021	\$ 0		\$ 0		\$ 171,300		Parcel Total: \$ 171,300					
2022	\$ 658,000		\$ 3,000		\$ 190,300		Parcel Total: \$ 851,300					
2023	\$ 1,043,500		\$ 3,000		\$ 351,300		Parcel Total: \$ 1,397,800					
LAND VALUATION												
Zone: RES Minimum Acreage: 2.00 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	2.000 ac	290,000	F	110	110	100	100	100 -- LEVEL	100	350,900	0 N 350,900	
1F RES	0.073 ac	x 10,000	X	100				100 -- LEVEL	50	400	0 N 400 WET	
										2.073 ac	351,300	
LAST REVALUATION: 2023												

OWNER INFORMATION				SALES HISTORY				PICTURE			
HOUSTON, BRIE L 2 HICKORY LANE KENSINGTON, NH 03833				Date	Book	Page	Type	Price Grantor			
				07/07/2022	6421	2943	Q1	450,000 FORD, HEIDI HEASLEY			
				09/08/2021			U199	1 HEASLEY, DAVID C			
LISTING HISTORY				NOTES							
10/25/22	BHVM			WHITE; DB-DUGWELL; MKB-PRE REVOL ;BMU=DRITFLR;KITCH CABS							
06/16/20	RWVM			APPROX 50 YO;ORIG WINS,SOME DRAFTY;FLR CAVING OR BUILT THAT							
01/01/20	INSP	MARKED FOR INSPECTION		W/AY;1 BTH=2 FIX;1BTH=4 FIX;STONE FDN; UPGRADED ELEC 200 AMP							
10/19/15	JDVL			&PLUMB & HEAT;BMU-DIRT FLRS & WET;EXT=EXL;6/20; NO ANS @ DOOR;							
01/22/15	INSP	MARKED FOR INSPECTION		EXT NDS SCRAPE/PAINT; 9/8/21 TRANSFER BY REG OF PROBATE; 10/22;							
07/15/09	BHVL			REVIEWED FOR SALE; CENTER CHIMNEY; HOME HAS DBL FRNT/WALLS;							
08/03/05	DMRL			CORNER LOT; P/B INT; VERY GD BONES; MLS REVELAS INT IS VERY							
06/06/03	JDRL			DATED AND WORN							
EXTRA FEATURES VALUATION											
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes					
FIREPLACE 4-STAND	1			100	8,000.00	100	8,000				
BARN-1STRY/LOFT/BSMT	416	16 x 26		98	24.00	100	9,784				
SHED-WOOD	192	16 x 12		143	10.00	60	1,647				
LEAN-TO	60	15 x 4		327	4.00	20	157 ATT TO 16X26				
SHED-WOOD	20	5 x 4		400	10.00	60	480 ATT TO 16X12				
						20,100					
MUNICIPAL SOFTWARE BY AVITAR											
KENSINGTON ASSESSING OFFICE											
PARCEL TOTAL TAXABLE VALUE											
Year	Building	Features		Land							
2021	\$ 116,000	\$ 20,100		\$ 205,600		Parcel Total: \$ 341,700					
2022	\$ 116,000	\$ 20,100		\$ 205,600		Parcel Total: \$ 341,700					
2023	\$ 236,900	\$ 20,100		\$ 211,300		Parcel Total: \$ 468,300					
LAND VALUATION											
Zone: RES	Minimum Acreage: 2.00	Minimum Frontage: 200	Site: AVERAGE Driveway: DIRT/GRAVEL Road: DIRT/GRAVEL								
Land Type	Units	Base Rate	NC Adj	Site	Road	DWay	Topography	Cond	Ad Valorem SPI R	Tax Value Notes	
1F RES	1,900 ac	289,000	D	90	100	95	95	90 -- ROLLING	100	211,300	211,300
				1,900 ac		211,300					

PICTURE



OWNER

HOUSTON, BRIE L
2 HICKORY LANE
KENSINGTON, NH 03833

TAXABLE DISTRICTS

District

Percentage

PERMITS

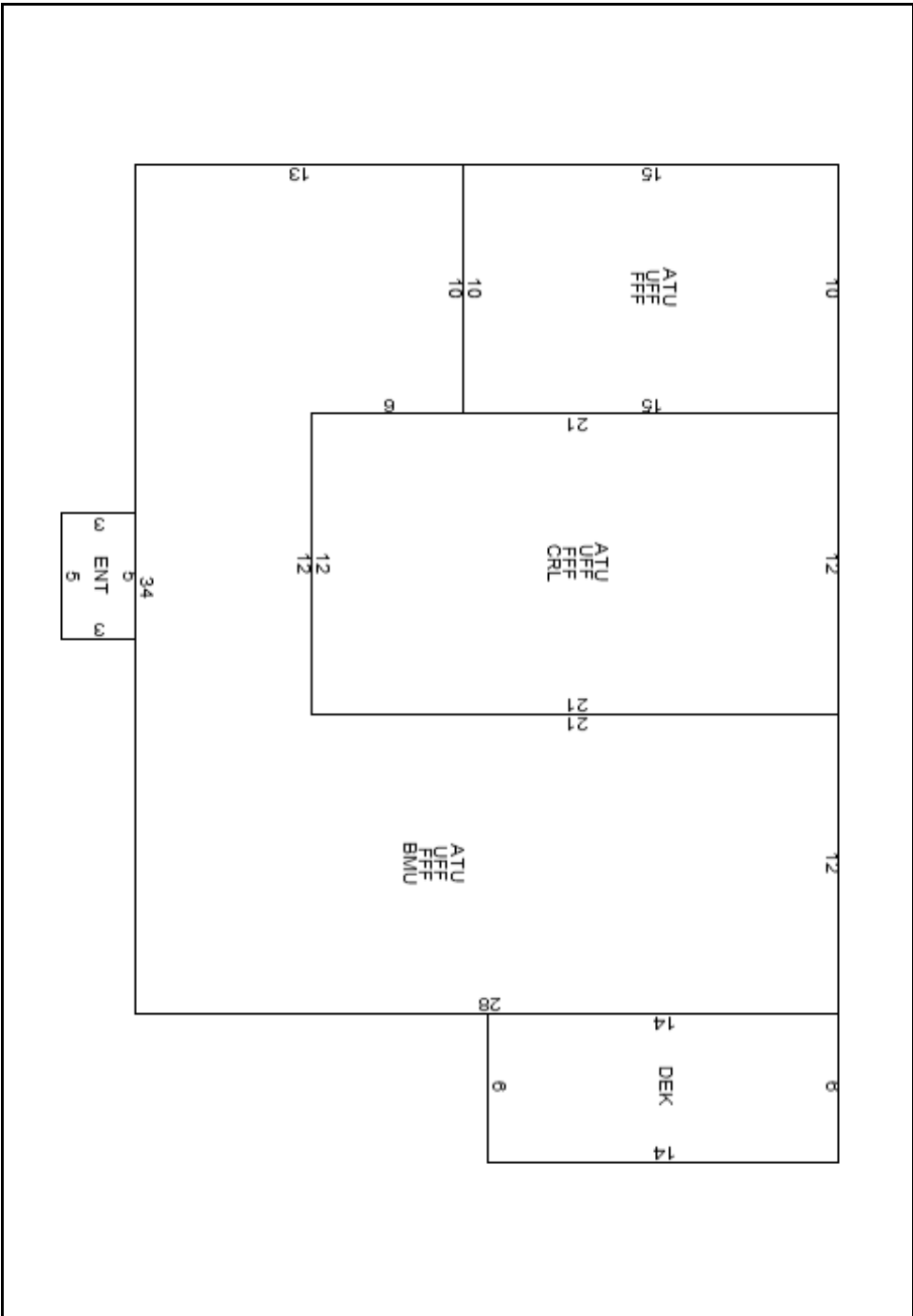
Date	Permit ID	Permit Type	Notes
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BUILDING DETAILS

Model: 2.00 STORIES COLONIAL
Roof: GABLE OR HIP/ASPHALT
Ext: CLAP BOARD/WOOD SHINGLE
Int: DRYWALL/WOOD/LOG
Floor: PINE/SOFT WD/HARDWOOD
Heat: GAS/EA DUCTED
Bedrooms: 3 Baths: 1.5 Fixtures: 6
Extra Kitchens: Fireplaces:
A/C: No Generators:
Quality: A3 AVG+30
Com. Wall:
Size Adj: 1.0835 Base Rate: RAN148.00
Bldg. Rate: 1.4080
Sq. Foot Cost: \$ 208.38


BUILDING SUB AREA DETAILS			
ID	Description	Area	Adj. Effect.
ATU	ATTIC	952	0.10
FFF	FST FLR FIN	952	1.00
DEK	DECK/ENTRANCE	84	0.10
CRL	CRAWL SPACE	252	0.05
ENT	ENTRYWAY	15	0.10
BSMT	BSMT	550	0.15
UFF	UPPER FLR FIN	952	1.00
GLA:	1,904	3,757	2,105

2023 BASE YEAR BUILDING VALUATION			
Market Cost New:		\$ 438,640	
Year Built:		1737	
Condition For Age:	FAIR	46 %	
Physical:			
Functional:			
Economic:			
Temporary:			
Total Depreciation:		46 %	
Building Value:		\$ 236,900	



OWNER INFORMATION				SALES HISTORY				PICTURE	
DIETZ, GEORGE STEFAN SULTZER, ELIZABETH SHIRLEY JTROS 15 LAMPREY ROAD KENSINGTON, NH 03833-6709				Date	Book	Page	Type	Price	Grantor
				05/20/2022	6409	1356	Q1	565,000	CORLE, DAVID J
				03/28/2017	5807	98	Q1	310,000	PIKUL, DONNA M REV
				05/30/2002	3777	990	U124	151,000	SYDNEY A ROSE
				12/19/1995	3132	2110	Q1	127,000	S & C MATTIN
LISTING HISTORY				NOTES					
10/13/22 BHVM				ARTESIAN WELL; UPDATED KIT+BATH; MUSTY BSMNT; LO-CEILING HGT					
09/20/21 RWVM				IN ATF; INT GD; 1 BTH=2FIX,1BTH=3FIX;EXT=GOOD; 11/15 NOH; NEW ROOF;					
01/01/21 INSP				OLDER WINDOWS; PU NEW ENT; MLS STATES UPDATED 200 AMP ELEC,					
06/07/18 JBVM				NEW ROOF; WINDOWS AND WELL PRIOR TO SALE; 06/18; NOH; SOME					
11/03/15 JDVM				MEAS EST DUE TO DOG; EST 8X10 LEAN-TO ATT GAR REAR AFTER 04/01;					
01/22/15 INSP				9/21; NOH; EXT COND=GD; AVG MAINT; 10/22; SALES VERIF;					
07/30/09 BHVM				REPLACEMENT WINDOWS, NEWER ROOF;					
08/05/05 DMRM									
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		
LEAN-TO	99	11 x 9		222	4.00	50	440 ATT TO GAR		
							3,400		
MUNICIPAL SOFTWARE BY AVTAR									
KENSINGTON ASSESSING OFFICE									
PARCEL TOTAL TAXABLE VALUE									
Year	Building	Features	Land						
2021	\$ 120,900	\$ 3,500	\$ 172,000	Parcel Total: \$ 296,400					
2022	\$ 120,900	\$ 3,500	\$ 172,000	Parcel Total: \$ 296,400					
2023	\$ 276,600	\$ 3,400	\$ 272,700	Parcel Total: \$ 552,700					
LAND VALUATION									
Zone: RES	Minimum Acreage: 2.00	Minimum Frontage: 200	Site: AVERAGE Driveway: DIRT/GRAVEL Road: PAVED						
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond
1F RES	1.700 ac	287,000	E	100	100	100	95	100 --LEVEL	100
		1.700 ac							

PICTURE



OWNER

DIETZ, GEORGE STEFAN
SULTZER, ELIZABETH SHIRLEY JTROS
15 LAMPREY ROAD
KENSINGTON, NH 03833-6709

TAXABLE DISTRICTS

District

Percentage

PERMITS

Date	Permit ID	Permit Type	Notes
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BUILDING DETAILS

Model: 1.00 STORY CAPE
Roof: GABLE OR HIP/ASPHALT
Ext: WOOD SHINGLE
Int: DRYWALL
Floor: HARDWOOD
Heat: OIL/HOT WATER
Bedrooms: 3 Baths: 1.5 Fixtures: 5
Extra Kitchens: Fireplaces:
A/C: No Generators:
Quality: A1 AVG+10
Com. Wall:
Size Adj: 1.1935 Base Rate: RSA 148.00
Bldg. Rate: 1.3129
Sq. Foot Cost: \$ 194.30


BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
DEK	DECK/ENTRANCE	144	0.10	14
ATF	ATTIC FINISHED	1040	0.25	260
FPF	FST FLR FIN	1040	1.00	1040
BMU	BSMNT	1040	0.15	156
EPF	ENCLSD PORCH	64	0.70	45
GAR	GARAGE ATTCHD	264	0.45	119
ENT	ENTRYWAY	18	0.10	2
GLA:	1,300	3,610		1,636

2023 BASE YEAR BUILDING VALUATION

Market Cost New: \$ 317,875
Year Built: 1952
Condition For Age: VERY GOOD 13 %
Physical:
Functional:
Economic:
Temporary:
Total Depreciation: 13 %
Building Value: \$ 276,600

OWNER INFORMATION				SALES HISTORY				PICTURE	
TOLAND, KRISTINA				Date	Book	Page	Type	Price	Grantor
26 LAMPREY ROAD				08/02/2023	6498	1228	Q1	641,530	BECK, MARY, TRUSTEE
				07/23/2018	5932	89	U199		TOWSE, MARY E
				10/12/2011	5251	1109	U149	265,000	HUMPHREY, PARKER
KENSINGTON, NH 03833-6711									
LISTING HISTORY									
09/21/21 RWVM				YELLOW; ARTESIAN WELL-MKB-DB-LB-POST REVO ANTQ CUST; 9 OVER 6					
01/01/21 INSP				WINDOWS; 11/7; NOH; NEW ROOF ON L; 12/11 NEW ROOF 11; DNP U ROUGH					
11/03/15 JDVL				ROOM IN ATU; UPDATING KIT & BTHS AFTER SALE; 11/15 KIT & BTHS					
01/22/15 INSP				PARTIALLY UPDATED (ORIG CABINETS); ADDED STOVE INSERT TO (1)					
12/08/11 JBCL				OPENING OF FPL, ALL OTHER OPENINGS=UNUSABLE; EPF TO EPU=BSMT					
08/12/11 CRVM				ENT; 15X5 STO & 15X4 FFF/CRL TO EPF; PU PAT & WD SHINGLE IN BACK OF					
09/15/08 BHHC				HSE; (1) BDRM HAS CARPET; 9/21; NOH; EXT COND STILL GD, WELL MAINT					
12/05/07 MAIL				EXT; 11/21; NOH-MISSED APPT;					
MUNICIPAL SOFTWARE BY AVITAR									
KENSINGTON ASSESSING OFFICE									
PARCEL TOTAL TAXABLE VALUE									
Year	Building	Features	Land						
2021	\$ 243,000	\$ 7,100	\$ 162,300	Parcel Total: \$ 412,400					
2022	\$ 243,000	\$ 7,100	\$ 162,300	Parcel Total: \$ 412,400					
2023	\$ 440,500	\$ 7,100	\$ 265,700	Parcel Total: \$ 713,300					
LAND VALUATION									
Zone: RES Minimum Acreage: 2.00 Minimum Frontage: 200									
Land Type	Units	Base Rate	NC Adj	Site	Road	DWay	Topography	Cond	Ad Valorem SPI R Tax Value Notes
IF RES	0.660 ac	266,400	E	100	105	100	100	95 -- MILD	100 265,700 0 N 265,700
0.660 ac 265,700									
LAST REVALUATION: 2023									
Site: GOOD Driveway: PAVED Road: PAVED									

PICTURE		OWNER	TAXABLE DISTRICTS		BUILDING DETAILS	
		TOLAND, KRISTINA 26 LAMPREY ROAD KENSINGTON, NH 03833-6711	District 	Percentage 	Model: 2.00 STORIES COLONIAL Roof: GABLE OR HIP/ASPHALT Ext: CLAP BOARD/CEDAR/REDWD Int: PLASTERED Floor: PINE/SOFT WD/CARPET Heat: OIL/HOT WATER Bedrooms: 4 Baths: 2.0 Fixtures: 6 Extra Kitchens: Fireplaces: Generators: A/C: No Quality: A3 AVG+30 Com. Wall: Size Adj: 0.9233 Base Rate: RAN148.00 Bldg. Rate: 1.1763 Sq. Foot Cost: \$174.09	
					PERMITS	
					Date	Permit ID

BUILDING SUB AREA DETAILS				
ID	Description	Area	Adj.	Effect.
GAR	GARAGE ATTCHD	616	0.45	277
STO	STORAGE AREA	150	0.25	38
DEK	DECK/ENTRANCE	168	0.10	17
FFF	FST FLR FIN	1791	1.00	1791
CRL	CRAWL SPACE	489	0.05	24
ATU	ATTIC	1008	0.10	101
UFF	UPPER FLR FIN	1008	1.00	1008
BMU	BSMNT	1302	0.15	195
OPF	OPEN PORCH	189	0.25	47
EPU	COVERED BMT	63	0.35	22
EPF	ENCLSD PORCH	135	0.70	95
GLA: 2,799		6,919		3,615

2023 BASE YEAR BUILDING VALUATION	
Market Cost New:	\$ 629,335
Year Built:	1790
Condition For Age:	GOOD 28 %
Physical:	
Functional:	DB/LB 2 %
Economic:	
Temporary:	
Total Depreciation:	30 %
Building Value:	\$ 440,500

OWNER INFORMATION				SALES HISTORY				PICTURE				
DESMOND, DANIEL J. JR. DESMOND, KAITLYN M. 49 MUDDY POND KENSINGTON, NH 03833-6817				Date	Book	Page	Type	Price Grantor				
				08/25/2023	6502	2836	Q 1	960,000 BROCKELBANK, SCOTT M				
				11/08/2004	4391	2348	Q V	150,000 DONALD G GROVER SR				
LISTING HISTORY				NOTES								
06/17/20	RWVM			TAN:4/2/2010 ADDED 8X42 DEK; 10/15 HO REFUSED INT INSP. NO INFO: PU								
01/01/20	INSP	MARKED FOR INSPECTION		(3) ENTS; EXT=AVG FOR AGE; PAVED @ HSE; 6/20; INT INFO @ DOOR; EXT								
10/20/15	JDVM			COND STILL GD;								
01/22/15	INSP	MARKED FOR INSPECTION										
04/02/10	BHPM											
07/16/09	BHVM											
04/15/05	BHPL											
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 GAS						
								3,000				
PARCEL TOTAL TAXABLE VALUE												
Year	Building		Features		Land							
2021	\$ 339,600				\$ 3,000 \$ 199,700							
					Parcel Total: \$ 542,300							
2022	\$ 339,600				\$ 3,000 \$ 199,700							
					Parcel Total: \$ 542,300							
2023	\$ 584,300				\$ 3,000 \$ 341,200							
					Parcel Total: \$ 928,500							
LAND VALUATION												
Zone: RES Minimum Acreage: 2.00 Minimum Frontage: 200				Site: AVERAGE Driveway: PART PAVED Road: PAVED								
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI R Tax Value Notes	
1F RES	2,000 ac	290,000	F	110	100	100	98	100 -- LEVEL	95	297,000	0 N 297,000 SHDR	
1F RES	4,650 ac	x 10,000	X	100				95 -- MILD	100	44,200	0 N 44,200	
					6,650 ac		341,200					
							341,200					
LAST REVALUATION: 2023												

OWNER INFORMATION				SALES HISTORY				PICTURE	
FENTON, AARON FENTON, CARLY JTROS 245 NORTH HAVERHILL ROAD KENSINGTON, NH 03833				Date	Book	Page	Type	Price	Grantor
				02/02/2023	6466	413	Q 1	580,000	LASDEN, ESTATE OF JOSEPH
				12/31/2020			U 138	1	LASDEN, ESTATE OF JOSEPH
				09/03/2008	4948	2910	U 138		HARRY & JOSEPH LASDEN
				10/02/1981	2399	45	Q V	4,500	G E & M S ILIFFE
LISTING HISTORY				NOTES					
11/01/17	JBVE			BRN; EASEMENT; PAVED DRIVEWAY; POWERLINES & WETLAND EXTRA; 7/11 NOH, ALL INFO= EST DUE TO NO TRESPASSING SIGN; 8/12 NOH & POSTED=EST; EST OP/FENT MEAS; 11/17 NOH & POSTED=EST; PU CAMPER ON REVIEW;					
01/30/17	INSP	MARKED FOR INSPECTION							
08/22/12	JBVE								
07/29/11	CRVE								
08/06/08	KMVE								
07/15/08	INSP	MARKED FOR INSPECTION							
08/29/03	LTRL								
05/07/03	CMRM								
EXTRA FEATURES VALUATION									
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes			
GARAGE-1 STY	450	15 x 30	96	30.00	100	12,960			
SCREENHOUSE	221	13 x 17	132	14.00	60	2,450			
CABIN	208	8 x 26	137	25.00	20	1,425 CAMPER, EST			
16,800									
MUNICIPAL SOFTWARE BY AVITAR									
KENSINGTON ASSESSING OFFICE									
PARCEL TOTAL TAXABLE VALUE									
Year	Building		Features		Land				
2021	\$ 125,700		\$ 16,800		\$ 198,900		Parcel Total: \$ 341,400		
2022	\$ 125,700		\$ 16,800		\$ 198,900		Parcel Total: \$ 341,400		
2023	\$ 247,300		\$ 16,800		\$ 327,500		Parcel Total: \$ 591,600		
LAND VALUATION									
Zone: RES	Minimum Acreage: 2.00	Minimum Frontage: 200		Site: FAIR Driveway: PAVED Road: PAVED					
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond Ad Valorem SPI R Tax Value Notes
1F RES	2,000 ac	290,000	E	100	95	100	100	95 -- MILD	95 248,600 0 N 248,600 PL
1F RES	8,000 ac	x 10,000	X	100				95 -- MILD	10 7,600 0 N 7,600 SEV. WET NATURE
1F RES	200,000 ft	x 375	E	100				95 -- MILD	100 71,300 0 N 71,300
10,000 ac 327,500 327,500									

OWNER

FENTON, AARON
FENTON, CARLY JTROS
245 NORTH HAVERHILL ROAD
KENSINGTON, NH 03833

TAXABLE DISTRICTS

District


Percentage

PERMITS

Date	Permit ID	Permit Type	Notes
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BUILDING DETAILS

Model: 1.50 STORIES CAPE
Roof: GABLE OR HIP/ASPHALT
Ext: CLAP BOARD
Int: DRYWALL
Floor: CARPET
Heat: ELECTRIC/RAD ELECT
Bedrooms: 2 Baths: 1.5 Fixtures:
Extra Kitchens: Fireplaces:
A/C: No Generators:
Quality: A0 AVG
Com. Wall:
Size Adj: 1.1345 Base Rate: RSA 148.00
Bldg. Rate: 1.0221
Sq. Foot Cost: \$ 151.27



DEK

ATF
FFF
RBF

OPF N
OPF
OPF

FFF
RBU

42
24
24
30
30
10
11.2
6
8
4
16
2
2
12
12
20
20
26
10.8
7
4


ID	Description	Area	Adj.	Effect.
ATF	ATTIC FINISHED	720	0.25	180
FFF	FST FLR FIN	960	1.00	960
DEK	DECK/ENTRANCE	896	0.10	90
OPF	OPEN PORCH	112	0.25	28
RBF	RAISED BSMNT	720	0.75	540
RBU	RAISED BSMNT	240	0.25	60
GLA:		1,680	3,648	1,858

2023 BASE YEAR BUILDING VALUATION

Market Cost New: \$ 281,060
Year Built: 1985
Condition For Age: GOOD 12 %
Physical:
Functional:
Economic:
Temporary:
Total Depreciation: 12 %
Building Value: \$ 247,300

OWNER INFORMATION		SALES HISTORY					PICTURE								
WEYGANDT, ADRIAN		Date	Book	Page	Type	Price	Grantor								
260 NO. HAVERHILL		03/06/2023	6470	2486	Q1	725,000	JOSSICK, JAMES L.								
KENSINGTON, NH 03833-5503		03/11/2004	4247	2559	U V 38		J JOSSICK, M SIMMS								
		09/29/1997	3241	2179	U I 18	325,000	THOMAS HICKEY								
		08/18/1989	2810	452	Q1	185,050	J W PARADISE								
LISTING HISTORY		NOTES													
08/30/23 CRHN		BLUE: FPL=GAS; INCLAND DUE TO LOT LINE REVISION W/13-5-3B;SIDING													
11/01/17 JBVM		IS VERT. PINE BOARDS;9/1/10 NOH P/U SHED & CORR SKETCH; 11/17 NOH;													
01/30/17 INSP		FIX SKETCH FOR DEK & HSE MEAS;													
09/01/10 DMVM															
07/12/10 INSP		MARKED FOR INSPECTION													
10/25/04 KMVM															
05/19/03 CMRL															
06/14/00 HP															
EXTRA FEATURES VALUATION									MUNICIPAL SOFTWARE BY AVTAR						
Feature Type	Units	Length	x Width	Size Adj	Rate	Cond	Market Value	Notes	KENSINGTON ASSESSING OFFICE						
FIREPLACE 1-CUST	1				100	5,000.00	100	5,000							
POOL-INGRND-GUNITE	476		34 x 14	94	33.00	50	7,383	KIDNEY SHAPE							
SHED-EQUIPMENT	182		14 x 13	148	8.00	80	1,724								
SHED-WOOD	96		12 x 8	227	10.00	80	1,743								
SHED-EQUIPMENT	64		8 x 8	310	8.00	80	1,270	ATT 12X8							
SHED-WOOD	72		9 x 8	282	10.00	60	1,218	UNDER DECK							
							18,300								
LAND VALUATION									LAST REVALUATION: 2023						
Zone: RES	Minimum Acreage: 2.00	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	
IF RES	2,000 ac	290,000	E	100	105	100	100	90 --	ROLLING	95	260,300	0	N	260,300 SHDW	
IF RES	9,460 ac	x 10,000	X	99				90 --	ROLLING	100	84,300	0	N	84,300 INC.13-5-3B ADDED	
											11,460 ac			344,600	
														344,600	
MUNICIPAL SOFTWARE BY AVTAR															
KENSINGTON ASSESSING OFFICE															
PARCEL TOTAL TAXABLE VALUE															
Year	Building	Features	Land												
2021	\$ 260,900	\$ 18,300	\$ 188,700	Parcel Total: \$ 467,900											
2022	\$ 260,900	\$ 18,300	\$ 188,700	Parcel Total: \$ 467,900											
2023	\$ 369,500	\$ 18,300	\$ 344,600	Parcel Total: \$ 732,400											

PICTURE



OWNER

WEYGANDT, ADRIAN

260 NO. HAVERHILL
KENSINGTON, NH 03833-5503

TAXABLE DISTRICTS

District

Percentage

PERMITS

Date

Permit ID

Permit Type

Notes

BUILDING DETAILS

Model: 1.50 STORIES CONTEMP
Roof: GABLE OR HIP/ASPHALT
Ext: AVERAGE
Int: DRYWALL/WOOD/LOG
Floor: CARPET
Heat: GAS/HOT WATER
Bedrooms: 4 Baths: 3.5 Fixtures:
Extra Kitchens: Fireplaces:
A/C: Yes 100.00 % Generators:
Quality: A1 AVG+10
Com. Wall:
Size Adj: 0.9367 Base Rate: RSA 148.00
Bldg. Rate: 1.0609
Sq. Foot Cost: \$ 157.01

BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
DEK	DECK/ENTRANCE	944	0.10	94
VLT	VAULTED	574	0.05	29
FRF	FST FLR FIN	1938	1.00	1938
BMG	BSMT GARAGE	608	0.20	122
ATF	ATTIC FINISHED	776	0.25	194
RBF	RAISED BSMNT	1330	0.75	998
CTH	CATHEDRAL	364	0.10	36
GLA:	3,130	6,534		3,411

2023 BASE YEAR BUILDING VALUATION

Market Cost New: \$ 535,561

Year Built: 1984

Condition For Age: AVERAGE

Physical: CTR

Functional: 15 %

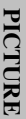
Economic:

Temporary:

Total Depreciation: 31 %

Building Value: \$ 369,500

OWNER INFORMATION				SALES HISTORY				PICTURE							
SNIDERMAN, STEVEN SNIDERMAN, LAURA, JTROS 3 OAK RIDGE RD KENSINGTON, NH 03833				Date	Book	Page	Type	Price	Grantor						
				07/01/2022	6420	2555	Q1	525,000	JOHNSON, MICHAEL &						
				11/04/2018	6054	113	Q1	1	JOHNSON, MICHAEL L						
				08/15/2002	3818	0917	Q1	292,000	GERTRUDE WALSH						
LISTING HISTORY				NOTES											
08/31/23 CRHC 10/25/22 BHVM 10/19/17 JBVM 01/30/17 INSP 08/08/12 JBVM 07/22/08 KMVM 07/15/08 INSP 04/16/03 BHRM				TAN/W STONE/ENGLISH TUDOR RANCH;NEW ROOF 03;SOME STAINS;*****SHED 12X8 SITS IN EXETER DNP;*****; WINDWS SHOW UPPER STORY ONLY ACC VIA PDS; 07/08 NOH DNVI, MEAS ONLY; CUSTOM FPL=EST DUE TO STONE CHIMNEY; 8/12 NOH;10/17 NO INFO, DNVI HO BUSY; NC TO EXT: PATIO=CEMENTED FLAGSTONE ON SLAB;PLAN D-5465;PLAN D-5460;											
EXTRA FEATURES VALUATION															
Feature Type		Units		Length x Width		Size Adj	Rate	Cond	Market Value Notes						
FIREPLACE 1-CUST		1				100	5,000.00	100	5,000						
MUNICIPAL SOFTWARE BY AVITAR															
KENSINGTON ASSESSING OFFICE															
PARCEL TOTAL TAXABLE VALUE															
Year	Building		Features		Land										
2021	\$ 198,300				\$ 5,000		Parcel Total: \$ 197,200								
2022	\$ 198,300				\$ 5,000		Parcel Total: \$ 400,500								
2023	\$ 350,600				\$ 5,000		Parcel Total: \$ 281,000								
LAST REVALUATION: 2023															
LAND VALUATION															
Zone: RES		Minimum Acreage: 2.00		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	281,000	E	100	100	100	100 -- LEVEL	100	281,000	0 N	281,000				
	1.100 ac								281,000		281,000				

**OWNER**

TAXABLE DISTRICTS

BUILDING DETAILS

SNIDERMAN, STEVEN
SNIDERMAN, LAURA, JTROS
3 OAK RIDGE RD

District

Percentage

KENSINGTON, NH 03833

PERMITS

Data

Permit ID

Permit Type

Notes

Model: 1.00 STORY RANCH
Roof: GABLE OR HIP/ASPHALT
Ext: CB STUCCO/STN ON MASONRY
Int: DRYWALL
Floor: LINOLEUM OR SIM/HARDWOOD
Heat: OIL/HOT WATER

Bedrooms: **3** Baths: **2.5** Fixtures:

Extra Kitchens: Fireplaces:

A/C: Yes 100.00 % Generators:

Quality: **A1 AVG+10**

Com. Wall:

Size Adj: **1.0348** Base Rate: **RSA 148.00**Bldg. Rate: **1.1838**

Sq. Foot Cost: \$ 175.20

BUILDING SUB AREA DETAILS

ID	Description	Area	Adj. Effect.
FFF	FST FLR FIN	1814	1.00
BMU	BSMNT	1814	0.15
OPE	OPEN PORCH	132	0.25
GAR	GARAGE ATTCHD	552	0.45
PAT	PATIO AREA	444	0.10
GLA:	1814	4756	2.411

2023 BASE YEAR BUILDING VALUATION

Market Cost New: \$ 422,407

Year Built: **1975**

Condition For Age: **AVERAGE 17 %**

Physical:

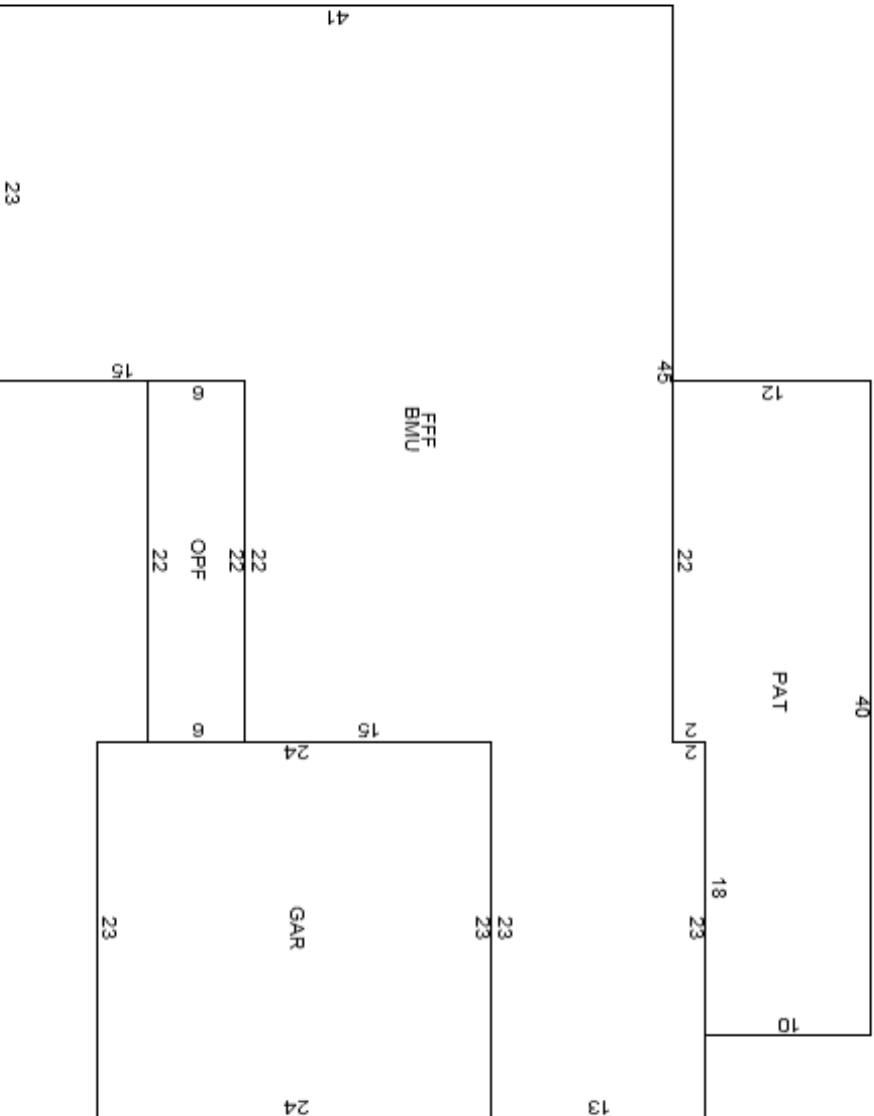
Functional:

Economic:

Temporary:

Total Depreciation: **17 %**


Building Value: **\$ 350,600**



OWNER INFORMATION				SALES HISTORY				PICTURE			
LUCHT, SEAN D. 13 OAK RIDGE RD KENSINGTON, NH 03833-5610				Date	Book	Page	Type	Price Grantor			
				08/18/2022	6432	2402	Q1	587,000 KUTY, PAUL 222,900 J, J & L BISBEE			
10/23/1998 3337 723 Q1											
LISTING HISTORY				NOTES							
10/20/17	JBVM	MARKED FOR INSPECTION	GRY; ORIG WINDW-INT AVE FOR AGE;PATIO UNDER BK DEK;4X6 DEK IS ATT BKDEK BY STAIRS; EXT=GOOD; 4/15/09 ADDED POOL; 8/12 NOH; PU AC=2 DUCTLESS UNITS;10/17 NOH; PU ROOF;PLAN D-5465								
01/30/17	INSP										
08/09/12	JBVM										
04/15/09	BHPM										
08/08/05	DMRM										
05/30/03	BHPL										
04/21/03	CMRM										
07/22/99	RW										
EXTRA FEATURES VALUATION											
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes					
BARN-1STRY	220	10 x 22	133	18.00	80	4,213 ATT 24X24					
BARN-2STRY	576	24 x 24	88	26.00	70	9,225 GAMBREL					
FIREPLACE 2-STAND	1		100	5,000.00	100	5,000					
PATIO	406	14 x 29	99	7.00	40	1,125 UNDER DEK					
DECK	24	4 x 6	400	7.00	60	403					
POOL-INGRND-GUNITE	836	22 x 38	79	33.00	100	21,795 EST/SHAPE, HEATED					
						41,800					
MUNICIPAL SOFTWARE BY AVITAR											
KENSINGTON ASSESSING OFFICE											
PARCEL TOTAL TAXABLE VALUE											
Year	Building	Features		Land							
2021	\$ 222,600	\$ 41,800		\$ 197,600 Parcel Total: \$ 462,000							
2022	\$ 222,600	\$ 41,800		\$ 197,600 Parcel Total: \$ 462,000							
2023	\$ 390,300	\$ 41,800		\$ 300,200 Parcel Total: \$ 732,300							
LAND VALUATION											
LAST REVALUATION: 2023											
Zone: RES	Minimum Acreage: 2.00	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	2,000 ac	290,000	E	100	100	100	100	95 -- MILD	100	275,500	0 N 275,500
1F RES	2,600 ac	x 10,000	X	100				95 -- MILD	100	24,700	0 N 24,700
										300,200	300,200
										4,600 ac	

OWNER INFORMATION				SALES HISTORY				PICTURE	
PARSONS, MEREDYTH L. GILMAN, AARON R. JTROS 10 OLD AMESBURY ROAD				Date	Book	Page	Type	Price Grantor	
KENSINGTON, NH 03833-5772				06/10/2022	6414	2865	Q1	561,000 BAIER, JOHN L	
				05/16/2014	5531	0458	Q1	191,000 JONES, DANIEL SUCCESSOR	
LISTING HISTORY				NOTES					
10/26/22 BHVM 10/28/19 JBVM 02/26/19 INSP MARKED FOR INSPECTION 10/07/15 DMVM 01/22/15 INSP MARKED FOR INSPECTION 08/17/11 CRVM 09/15/08 KMHC 08/08/06 DSVL				GREY; MKB; DUB WELL; WB; ORIG HSE. CABNTS; NO MAJOR UPDATES/REMODELS; 10/15 NOH; 10/19; NOH; PU DEK; EST EPF NOT EPU; EXT WELL MAINT; 10/22; REVIEWED FOR SALE-AVG WINDOW & GD ROOF; EXT SHOWS BLINDS IN HSU-CHANGE TO HSF;					
EXTRA FEATURES VALUATION									
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes		
FIREPLACE-2-STAND	1			100	5,000.00	100	5,000		
GARAGE-1 STY	528	22 x 24	90	30.00	60	8,554			
STABLES	660	30 x 22	84	21.00	90	10,478			
						24,000			
MUNICIPAL SOFTWARE BY AVITAR									
KENSINGTON ASSESSING OFFICE									
PARCEL TOTAL TAXABLE VALUE									
Year	Building	Features	Land						
2021	\$ 103,700	\$ 19,400	\$ 188,600						
				Parcel Total: \$ 311,700					
2022	\$ 103,700	\$ 19,400	\$ 188,600						
				Parcel Total: \$ 311,700					
2023	\$ 251,200	\$ 24,000	\$ 312,700						
				Parcel Total: \$ 587,900					
LAND VALUATION									
LAST REVALUATION: 2023									
Zone: RES	Minimum Acreage: 2.00	Minimum Frontage: 200	Site: GOOD Driveaway: PAVED Road: PAVED						
Land Type	Units	Base Rate	NC Adj	Site	Road	DWay	Topography	Cond	Ad Valorem SPI R Tax Value Notes
IF RES	1,500 ac	285,000 F	110	105	100	100	95 -- MILD	100	312,700 0 N 312,700
						1,500 ac	312,700 312,700		

PICTURE



OWNER

PARSONS, MEREDYTH L.
GILMAN, AARON R. JTROS
10 OLD AMESBURY ROAD
KENSINGTON, NH 03833-5772

TAXABLE DISTRICTS

District

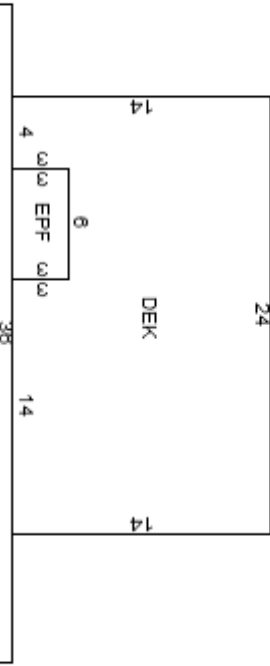
Percentage

PERMITS

Date	Permit ID	Permit Type	Notes
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BUILDING DETAILS

Model: 1.50 STORIES CAPE
Roof: GABLE OR HIP/ASPHALT
Ext: VINYL SIDING
Int: PLASTERED
Floor: HARDWOOD/HARD TILE
Heat: OIL/HOT WATER
Bedrooms: 2 Baths: 2.0 Fixtures: 7
Extra Kitchens: Fireplaces:
A/C: No Generators:
Quality: A1 AVG+10
Com. Wall:
Size Adj: 1.2081 Base Rate: RSA 148.00
Bldg. Rate: 1.3025
Sq. Foot Cost: \$ 192.76




BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
HSF	1/2 STRY FIN	858	0.50	429
FFF	FST FLR FIN	975	1.00	975
EPF	ENCLSD PORCH	18	0.70	13
BMU	BSMNT	864	0.15	130
CRL	CRAWL SPACE	117	0.05	6
ENT	ENTRYWAY	15	0.10	2
DEK	DECK/ENTRANCE	318	0.10	32
OPF	OPEN PORCH	6	0.25	2
GLA:	1,404	3,171		1,589

2023 BASE YEAR BUILDING VALUATION

Market Cost New:	\$ 306,296
Year Built:	1952
Condition For Age:	GOOD
Physical:	17 %
Functional:	WB
Economic:	1 %
Temporary:	
Total Depreciation:	18 %
Building Value:	\$ 251,200

OWNER INFORMATION				SALES HISTORY				PICTURE				
WITKIN, KRISTEN MARIE WITKIN, NASH RYAN WC 51 OSGOOD ROAD KENSINGTON, NH 03833				Date	Book	Page	Type	Price	Grantor			
				04/29/2022	6403	1447	Q 1	725,930	HICKEY, JOSEPH W			
				10/02/2013	5484	0607	Q 1	370,000	RUGGERI, EDWARD J			
LISTING HISTORY				NOTES								
10/13/22	BHVM			DOOR TO GAR OPEN @ TIME OF INSP - NOH: FD=WALL HEIGHT; 07/08: NOH, DNYI, SIDING= MASONITE, DEKS= DECKING SURROUNDING IG POOL, 5X10 DECK MEAS=EST DUE TO SHAPE, DNPU STAIRS OFF OF 5X10 DECK 12/08 SUMPPUMP; 7/11 OWNER ALLOWED MEAS-ON PHONE; NEW WINDOWS; 9/16 REMOVED DEK WAS SKIRTING FOR POOL.PLAN B-16324; 10/22: VERIF SALE; CORR SKETCH & BLDG DETAILS; ROOF/WINDOWS APPR ORIG;								
09/07/16	CRVM											
07/27/11	CRVM											
12/10/08	DMCL											
07/22/08	KMVM											
07/15/08	INSP	MARKED FOR INSPECTION										
10/22/03	CMHN											
04/15/03	CMRM											
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					
POOL-INGRND-VINYL	512	32 x 16		91	28.00	50	6,523					
DECK	50	10 x 5		380	7.00	50	665					
DECK	72	6 x 12		282	7.00	50	711					
						10,900						
MUNICIPAL SOFTWARE BY AVITAR												
KENSINGTON ASSESSING OFFICE												
PARCEL TOTAL TAXABLE VALUE												
Year	Building	Features	Land									
2021	\$ 178,600	\$ 10,900	\$ 207,200 Parcel Total: \$ 396,700									
2022	\$ 178,600	\$ 10,900	\$ 207,200 Parcel Total: \$ 396,700									
2023	\$ 415,100	\$ 10,900	\$ 324,900 Parcel Total: \$ 750,900									
LAND VALUATION												
Zone: RES	Minimum Acreage: 2.00	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	1.130 ac	281,300 F	110		105	100	100	100 -- LEVEL	100	324,900	324,900	
						1.130 ac 324,900						

PICTURE		OWNER		TAXABLE DISTRICTS		BUILDING DETAILS	
		WITKIN, KRISTEN MARIE WITKIN, NASH RYAN WC 51 OSGOOD ROAD KENSINGTON, NH 03833		District	Percentage	Model: 2.00 STOREIES GAMBREL Roof: GAMBREL/ASPHALT Ext: VINYL SIDING/CLAP BOARD Int: DRYWALL Floor: CARPET/HARDWOOD Heat: OIL/HOT WATER Bedrooms: 4 Baths: 1.5 Fixtures: 5 Extra Kitchens: Fireplaces: A/C: Yes 100.00 % Generators: Quality: A2 AVG+20 Com. Wall: Size Adj: 0.9989 Base Rate: RSA 148.00 Bldg. Rate: 1.2217 Sq. Foot Cost: \$ 180.81	
		PERMITS					
Date	Permit ID	Permit Type	Notes				

BUILDING SUB AREA DETAILS			
ID	Description	Area	Adj. Effect.
OPF	OPEN PORCH	178	0.25 45
UFF	UPPER FLR FIN	936	1.00 936
FFR	FST FLR FIN	1216	1.00 1216
BMU	BSMNT	936	0.15 140
ENT	ENTRYWAY	32	0.10 3
VLT	VAULTED	280	0.05 14
CRL	CRAWL SPACE	280	0.05 14
GAR	GARAGE ATTCHD	600	0.45 270
DEK	DECK/ENTRANCE	631	0.10 63
GLA: 2,152		5,089	2,701

2023 BASE YEAR BUILDING VALUATION			
Market Cost New:			\$ 488,368
Year Built:	1977		
Condition For Age:	GOOD		14 %
Physical:			
Functional:	WH		1 %
Economic:			
Temporary:			
Total Depreciation:			15 %
Building Value:			\$ 415,100

OWNER INFORMATION				SALES HISTORY				PICTURE				
MORIN, SCOTT JAMES MORIN, BRITTANY ERIN 2 PALMER DR. KENSINGTON, NH 03833				Date	Book	Page	Type	Price	Grantor			
				09/05/2023	6504	2231	Q 1	1,170,000	MACNEVIN, SCOTT R,			
				07/20/2020	6141	302	Q 1	799,000	BONNEVIE, RANDY			
				05/30/2006	4660	2694	U 138		RANDY BONNEVIE			
LISTING HISTORY				NOTES								
01/18/23 BHVE 01/01/23 INSP 06/24/16 CRVM 07/22/10 DMVM 07/12/10 INSP 11/27/06 DSPR 08/03/05 KCUM 03/18/05 KMPM				TAN; :05-POOL GUNITE EST-COVER ON IT; 7/10 HO BUSY NO INFO & DNVL; EST LOFT OVER BARN IS FINISHED DUE TO HEAT & BLINDS; 6/16 NOH; NC:PLAN D-25364; 1/23; DONE AS PRIOR SALE; CORNER LOT; NO NOTED CHNGS; WINE CELLAR IN BMF								
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	72	9 x 8		282	10.00	50	1,015 NO SIDING					
SHED-WOOD	192	16 x 12		143	10.00	100	2,746					
POOL-JNGRND-GUNITE	800	40 x 20		80	33.00	100	21,120					
PATIO	192	16 x 12		143	7.00	100	1,922 EST/SHAPE					
BARN-1STRY/LOFT	336	28 x 12		108	22.00	150	11,975 ATT					
BARN-1STRY/LOFT	728	28 x 26		82	22.00	150	19,700 ATT					
SAUNA	32	4 x 8		120	75.00	100	2,880 BMF AREA					
							64,400					
MUNICIPAL SOFTWARE BY AVITAR												
KENSINGTON ASSESSING OFFICE												
PARCEL TOTAL TAXABLE VALUE												
Year	Building	Features	Land									
2021	\$ 327,200	\$ 57,300	\$ 271,400									
				Parcel Total: \$ 655,900								
2022	\$ 327,200	\$ 57,300	\$ 271,400									
				Parcel Total: \$ 655,900								
2023	\$ 651,600	\$ 64,400	\$ 361,100									
				Parcel Total: \$ 1,077,100								
LAND VALUATION												
Zone: RES Minimum Acreage: 2.00 Minimum Frontage: 200												
Land Type	Units	Base Rate	NC Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI R	Tax Value Notes	
IF RES	1.792 ac	287,920 G	120	110	100	100	95 -- MILD	100	361,100	0 N	361,100	
1.792 ac 361,100												
LAST REVALUATION: 2023												
Site: VERY GOOD Driveway: PAVED Road: PAVED												

OWNER

MORIN, SCOTT JAMES
MORIN, BRITTANY ERIN
2 PALMER DR.
KENSINGTON, NH 03833

TAXABLE DISTRICTS

District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes
05/01/06	772	NEW BUILDING	1300 SQFT BARN
04/05/04	610	NEW BUILDING	1GP,14X20 SCR PORCH

BUILDING DETAILS

Model: **2.00 STORIES COLONIAL**
Roof: **GABLE OR HIP/ASPHALT**
Ext: **CEDAR/REDWD**
Int: **DRYWALL/PLASTERED**
Floor: **HARDWOOD/CARPET**
Heat: **GAS/HOT WATER**
Bedrooms: **3** Baths: **2.5** Fixtures:
Extra Kitchens: Fireplaces:
A/C: **Yes** **100.00 %** Generators:
Quality: **A3 AVG+30**
Com. Wall:
Size Adj: **0.8959** Base Rate: **RSA 148.00**
Bldg. Rate: **1.1870**
Sq. Foot Cost: **\$ 175.68**

BUILDING SUB AREA DETAILS


ID	Description	Area	Adj.	Effect.
HSE	1/2 STRY FIN	816	0.50	408
CTH	CATHEDRAL	576	0.10	58
GAR	GARAGE ATTCHD	576	0.45	259
DEK	DECK/ENTRANCE	743	0.10	74
OPF	OPEN PORCH	260	0.25	65
ATU	ATTIC	1080	0.10	108
UFF	UPPER FLR FIN	1080	1.00	1080
FFF	FST FLR FIN	1320	1.00	1320
BMF	BSMNT FINISHED	1320	0.30	396
EPF	ENCLSD PORCH	504	0.70	353
GLA:	2,808	8,275		4,121

2023 BASE YEAR BUILDING VALUATION

Market Cost New: **\$ 723,977**
Year Built: **1997**
Condition For Age: **GOOD** **10 %**
Physical:
Functional:
Economic:
Temporary:
Total Depreciation: **10 %**
Building Value: **\$ 651,600**

OWNER INFORMATION				SALES HISTORY				PICTURE			
SUSKIND, BARNETT J 18 ROSE PETAL LANE KENSINGTON, NH 03833				Date	Book	Page	Type	Price Grantor			
				02/02/2023	6466	888	Q1	1,785,000 SMOLLON, JAMES P.,			
				08/24/2022	6434	493	U199	SIMOLLON, JAMES P.,			
				01/11/2022	6373	1233	U189	1,190,000 FLEISCHER, GARY D.			
				11/17/2021	6452	2787	U199	1 SUSKIND, BARNETT J.			
				01/23/2009	4975	0084	Q1	1,000,000 DEBROSS BUILDERS INC			
LISTING HISTORY				NOTES							
10/25/22	BHVL	RED: 3/08 FNC=CTH AREA IN MIDDLE HSE; 4/5/2010 INCORRECT SELLING PRICE IS 1,000,000; 8/11 SPOKE W/MRS; CTH AREA @ FRNT DOOR COULD NOT EST; REFUSED INT+EXT; 6/16 NOH;PLAN D29761;SCRIVENER'S AFFIDAVIT BK 6439 PG 1420, MISPELLED LAST NAME (SMOLLON); 10/22; BTH COUNT-2-1/2 BTHS-2 FIX EA, 2-3 FIX EA, 2-4 FIX EA, 1 W/5 FIX LINDRY RM SINK; ADDED GAS FPL; ADDED SAUNA; HOME SAT VAC FOR OVER A YEAR;									
06/23/16	CRVM										
08/03/11	CRVX										
11/06/09	BHVM										
04/10/08	BHPR										
03/26/08	CRPR										
02/06/08	KMPR										
04/20/07	DMPR										
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					
FIREPLACE 1-STAND	1			100		3,000.00 100 3,000 GAS					
SAUNA	15	3 x 5		182		75.00 100 2,048					
				8,000							
MUNICIPAL SOFTWARE BY AVITAR											
KENSINGTON ASSESSING OFFICE											
PARCEL TOTAL TAXABLE VALUE											
Year	Building		Features		Land						
2021	\$ 691,300		\$ 3,000		\$ 304,300		Parcel Total: \$ 998,600				
2022	\$ 691,300		\$ 3,000		\$ 304,300		Parcel Total: \$ 998,600				
2023	\$ 1,364,400		\$ 8,000		\$ 393,100		Parcel Total: \$ 1,765,500				
LAND VALUATION											
Zone: RES	Minimum Acreage: 2.00	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	1.147 ac	281,470	1	140	105	100	95 -- MILD	100	393,100	0 N	393,100
				1.147 ac 393,100							
LAST REVALUATION: 2023											

PICTURE



OWNER

SUSKIND, BARNETT J

18 ROSE PETAL LANE

KENSINGTON, NH 03833

TAXABLE DISTRICTS

District

Percentage

PERMITS

Date	Permit ID	Permit Type	Notes
09/26/05	648	NEW BUILDING	4300 SQ FT HOME, 962 SQ FT

BUILDING DETAILS

Model: 2.50 STORIES COLONIAL
Roof: GABLE OR HIP/ASPHALT
Ext: CEDAR/REDWD
Int: DRYWALL
Floor: CARPET/HARDWOOD
Heat: OIL/FA DUCTED
Bedrooms: 4 Baths: 6.0 Fixtures: 24
Extra Kitchens: Fireplaces:
A/C: Yes 100.00 % Generators: 1
Quality: A5 EXC+10
Com. Wall:
Size Adj: 0.8036 Base Rate: RSA 148.00
Bldg. Rate: 1.2862
Sq. Foot Cost: \$ 190.35

2023 BASE YEAR BUILDING VALUATION

Market Cost New: \$ 1,483,017

Year Built: 2006

Condition For Age: GOOD 8 %

Physical:

Functional:

Economic:

Temporary:

Total Depreciation: 8 %

Building Value: \$ 1,364,400


BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
HSF	1/2 STRY FIN	1892	0.50	946
FFF	FST FLR FIN	2871	1.00	2871
BMF	BSMNT FINISHED	2675	0.30	803
OPF	OPEN PORCH	344	0.25	86
GAR	GARAGE ATTCHD	947	0.45	426
RBU	RAISED BSMNT	196	0.25	49
CTH	CATHEDRAL	950	0.10	95
DEK	DECK/ENTRANCE	473	0.10	47
UFF	UPPER FLR FIN	2468	1.00	2468
GLA:	6,285	12,816		7,791

OWNER INFORMATION				SALES HISTORY				PICTURE			
WU, PETER BARTLETT WIKMAN, KATHRYN 20 ROSE PETAL LANE KENSINGTON, NH 03833				Date	Book	Page	Type	Price Grantor			
				07/11/2023	6493	2685	Q 1	1,500,000 FELDMAN, FRED & RHODA			
				11/08/2010	5163	0151	U 1 67	40 FELDMAN, FRED			
				12/28/2006	4749	2102	Q 1	1,050,000 DEBROSS BUILDERS			
				09/30/2004	4370	2467	U V 21	300,000 SOMERSET REALTY TRUST			
LISTING HISTORY				NOTES							
08/28/23 CRHN 06/23/16 CRVL 05/04/12 CRPR 08/03/11 CRVL 09/18/08 GRHC 07/16/08 KMVM 05/22/08 CMUM 11/27/06 DSPR				YELLOW: 6/16 TRIM HAS ROTTEN ALL AROUND HSE & NEEDS REPLACING; WINDOW PAINT FLAKING & PEALING OFF; NC;							
EXTRA FEATURES VALUATION											
Feature Type		Units		Length x Width		Size Adj	Rate	Cond	Market Value Notes		
FIREPLACE 1-STAND		1				100	3,000.00	100	3,000		
MUNICIPAL SOFTWARE BY AVITAR											
KENSINGTON ASSESSING OFFICE											
PARCEL TOTAL TAXABLE VALUE											
Year	Building		Features		Land						
2021	\$ 627,200		\$ 3,000		\$ 304,300		Parcel Total: \$ 934,500				
2022	\$ 627,200		\$ 3,000		\$ 304,300		Parcel Total: \$ 934,500				
2023	\$ 1,125,200		\$ 3,000		\$ 393,200		Parcel Total: \$ 1,521,400				
LAND VALUATION											
LAST REVALUATION: 2023											
Zone: RES		Minimum Acreage: 2.00		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	1.159 ac	281,590	1	140	105	100	95 -- MILD	100	393,200	0 N	393,200
	1.159 ac								393,200		393,200

OWNER INFORMATION				SALES HISTORY				PICTURE							
KASPER, KIMBERLY C. COLLIS, ROGER 19 SHAW'S HILL ROAD KENSINGTON, NH 03833-5514				Date	Book	Page	Type	Price	Grantor						
				09/28/2022	6442	1020	Q1	700,000	MATTIN, CLAIRE I						
				12/19/1995	3132	2403	Q1	255,000	MARY ELLEN PLUMB						
LISTING HISTORY				NOTES											
08/30/23	CRHC			BARN RED; ARTES WELL; DIRT BMU; 9/3/2010-INT-GOOD;EXT-AVG; FURN IN 2010; 10/17 PU PAT; FIX POOL MEAS; PINE/BUTCHER BLOCK KIT; STANDBY GENERATOR; 1/23; CENTER CHIMNEY; POOL & PAT SNOW COVERED=EST; CORR BLDG SIZE; OVERGROWTH-EST LENGTH MEAS OF BARN 1 STRY; 5/23 FLRS NEED REFINISH; NO RECENT UPDATES; APPRS GD MAINT; GEN NON FUNC=1% DEP FUNC;											
05/24/23	RWCL														
01/17/23	BHVM														
01/01/23	INSP														
10/26/17	JBVL														
01/30/17	INSP														
09/03/10	DVML														
07/12/10	INSP														
EXTRA FEATURES VALUATION															
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes	MUNICIPAL SOFTWARE BY AVTAR KENSINGTON ASSESSING OFFICE PARCEL TOTAL TAXABLE VALUE							
BARN-1STRY/BSMNT	2,006	34 x 59	68	20.00	60	16,369									
POOL-INGRND-GUNITE	510	15 x 34	91	33.00	70	10,721	IRR SHAPE								
FIREPLACE 3-STAND	1		100	6,500.00	100	6,500									
PATIO	142	1 x 142	173	7.00	75	1,290	EST, SHAPE								
							34,900								
				Year Building Features Land 2021 \$ 151,800 \$ 36,700 \$ 224,500 Parcel Total: \$ 413,000 2022 \$ 151,800 \$ 36,700 \$ 224,500 Parcel Total: \$ 413,000 2023 \$ 326,500 \$ 34,900 \$ 340,700 Parcel Total: \$ 702,100											
LAND VALUATION												LAST REVALUATION: 2023			
Zone: RES	Minimum Acreage: 2.00	Minimum Frontage: 200	Site: AVERAGE Driveway: DIRT/GRAVEL Road: PAVED												
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI R	Tax Value	Notes		
1F RES	2,000 ac	290,000	H	130	100	100	95	95 -- MILD	100	340,200	0 N	340,200			
1F RES	0.100 ac	x 10,000	X	100				95 -- MILD	50	500	0 N	500	WET		
												2.100 ac	340,700	340,700	

PICTURE



OWNER

KASPER, KIMBERLY C.
COLLIS, ROGER
19 SHAW'S HILL ROAD
KENSINGTON, NH 03833-5514

TAXABLE DISTRICTS

District

Percentage

PERMITS

Date	Permit ID	Permit Type	Notes
05/04/22	AIR-S&R-54	ROOF REPAIR	STRIP & REROOF W/SHING
04/05/04	595	ADDITION	270 SQ FT ADD

BUILDING DETAILS

Model: 2.00 STORIES COLONIAL
Roof: GABLE OR HIP/ASPHALT
Ext: CLAP BOARD
Int: PLASTERED/DRYWALL
Floor: PINE/SOFT WD
Heat: OIL/HOT WATER
Bedrooms: 3 Baths: 2.5 Fixtures: 9
Extra Kitchens: Fireplaces:
A/C: No Generators: 1
Quality: A3 AVG+30
Com. Wall:
Size Adj: 0.9630 Base Rate: RAN148.00
Bldg. Rate: 1.2391
Sq. Foot Cost: \$ 183.39

BUILDING SUB AREA DETAILS


ID	Description	Area	Adj.	Effect.
ATU	ATTIC	1148	0.10	115
UFF	UPPER FLR FIN	1148	1.00	1148
FFR	FST FLR FIN	1634	1.00	1634
BMU	BSMNT	716	0.15	107
STO	STORAGE AREA	66	0.25	17
SLB	FNDTN SLAB	486	0.00	0
CTH	CATHEDRAL	270	0.10	27
CRL	CRAWL SPACE	432	0.05	22
GLA:	2,782	5,900		3,070

2023 BASE YEAR BUILDING VALUATION

Market Cost New:	\$ 563,007
Year Built:	1730
Condition For Age:	AVERAGE
Physical:	39 %
Functional:	DB/LB/GEN
Economic:	3 %
Temporary:	
Total Depreciation:	42 %
Building Value:	\$ 326,500

OWNER INFORMATION		SALES HISTORY					PICTURE							
CRADDOCK REAL ESTATE INVESTMEN		Date	Book	Page	Type	Price Grantor								
11 LAFAYETTE ROAD		05/24/2022	6410	1233	Q1	550,000 WALKER, GARY J.								
		11/23/2020	6198	601	U1121	450,000 HOG HILL PRESERVE, LLC								
		06/30/2020	6133	1983	U112	3,625,000 HOGGS HILL LIMITED								
		08/26/2002	3825	1441	U119	250,000 PRISCILLA R ROSS								
NORTH HAMPTON, NH 03862														
LISTING HISTORY		NOTES												
08/29/23	CRHC	MAROON:1ST BDRM SMALL; 2ND BDRM IS OPEN LOFT WITH NO CLOSET;												
10/26/22	BHVM	PARTS OF BMU HAS DRYWALL AND DROPPED CEILING; DRIVEN												
05/20/22	RWVE	WELL-CATH CLG ; 7/16/09 NOH; 10/17 INFO FROM CARETAKER; FIX HEAT												
06/19/20	RWVM	TYPE; WELL MAINT; 6/20; NC; EXT COND=V.GD; WELL CARED FOR;												
01/01/20	INSP	7-PARCEL TRANSFER 3,625,000; PLAN D-19845; CK FIN BASEMENT; 5/22;												
10/19/17	JBVM	POSTED "NT" W/NOH; 10/22; REVIEWED FOR SALE;												
07/16/09	BHVM													
10/26/04	KMVM													
EXTRA FEATURES VALUATION							MUNICIPAL SOFTWARE BY AVTAR							
Feature Type	Units	Length	Width	Size	Adj	Rate	Cond	Market Value	Notes					
GARAGE-1 STY	1,056	24 x 44	75	30,00	100	23,760								
LEAN-TO	352	8 x 44	105	4,00	100	1,478	ATT GAR							
25,200														
PARCEL TOTAL TAXABLE VALUE														
Year	Building	Features	Land											
2021	\$ 199,000	\$ 0	\$ 188,600											
				Parcel Total: \$ 387,600										
2022	\$ 205,600	\$ 0	\$ 188,600											
				Parcel Total: \$ 394,200										
2023	\$ 270,800	\$ 25,200	\$ 284,300											
				Parcel Total: \$ 580,300										
LAND VALUATION														
Zone: RES	Minimum Acreage: 2.00	Minimum Frontage: 200												
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
IF RES	1,500 ac	285,000	E	100	105	100	100	95 -- MILD	100	284,300	0	N	284,300	
										1,500 ac	284,300			
										1.500 ac	284,300			
										LAST REVALUATION: 2023				
										Site: GOOD Driveaway: PAVED Road: PAVED				

OWNER INFORMATION				SALES HISTORY				PICTURE	
TROTT, ALAN TROTT, CAROLYN M JTROS 128 SOUTH ROAD KENSINGTON, NH 03833				Date	Book	Page	Type	Price	Grantor
				06/29/2022	6419	1808	Q1	755,000	CAMERON, MICHAEL W
				08/31/2004	4354	2847	Q1	380,000	J R & M O O'CONNOR
				04/03/2000	3464	492	Q1	249,000	J J & M J F RONAN
				01/31/1994	3035	244	Q V	40,000	WAYNE A NEWHOOK
LISTING HISTORY				NOTES					
05/04/23	CRPR				WHITE; 10/15 DNV1 PER HO STATES NOT A GOOD TIME SOME INFO @				
10/26/22	BHVM				DOOR, STATES SIDING IS ABOUT 50% CONC CLAPBRDS & IS REPLACED				
06/18/20	RWVM				WHEN MASONITE STARTS ROTTING; CORR SIDING & SKETCH; PU 1X8 &				
01/01/20	INSP	MARKED FOR INSPECTION			1X7 FFF; 6/20; INT INFO @ DOOR; EXT COND=GD; SITE TO GD; PLAN				
10/19/15	JDVM	MARKED FOR INSPECTION			D-14517; 10/22; REVIEWED FOR SALE; SIDE & REAR FENCED; REAR MEAS				
01/22/15	INSP				EST;				
07/16/09	BHVM								
03/16/06	DSPL								
EXTRA FEATURES VALUATION									
Feature Type	Units	Length	Width	Size Adj	Rate	Cond	Market Value	Notes	
SHED-WOOD	128	8	x	16	185	10,00	75	1,776	
FIREPLACE 1-STAND	1				100	3,000.00	100	3,000	
POOL-INGRND-GUNITE	338	13	x	26	107	33.00	70	8,354	KIDNEY SHAPE
								13,100	
MUNICIPAL SOFTWARE BY AVITAR									
KENSINGTON ASSESSING OFFICE									
PARCEL TOTAL TAXABLE VALUE									
Year	Building	Features		Land					
2021	\$ 214,200	\$ 13,100		\$ 180,800		Parcel Total: \$ 408,100			
2022	\$ 214,200	\$ 13,100		\$ 180,800		Parcel Total: \$ 408,100			
2023	\$ 444,700	\$ 13,100		\$ 286,700		Parcel Total: \$ 744,500			
LAND VALUATION									
LAST REVALUATION: 2023									
Zone: RES	Minimum Acreage: 2.00	Minimum Frontage: 200		Site: GOOD Driveway: PAVED Road: PAVED					
Land Type	Units	Base Rate	NC Adj	Site	Road	DWay	Topography	Cond	Ad Valorem
IF RES	1.740 ac	287,400	E	100	105	100	100 -- LEVEL	95	286,700
									286,700
									286,700



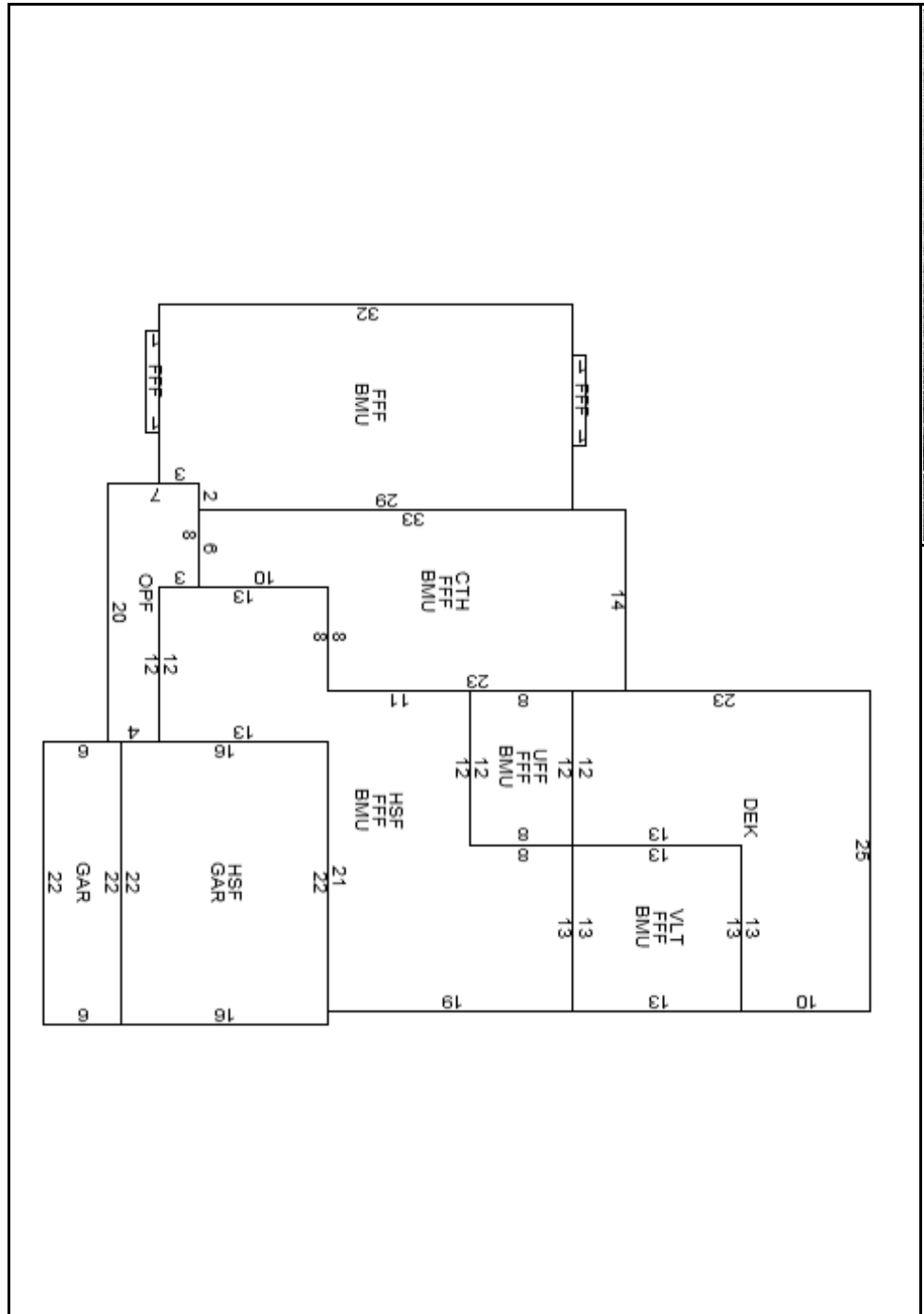
OWNER
TROTT, ALAN
TROTT, CAROLYN M JTROS
128 SOUTH ROAD
KENSINGTON, NH 03833

TAXABLE DISTRICTS

District	Percentage

PERMITS			
Date	Permit ID	Permit Type	Notes
10/29/22	AR-GEN-102	GENERATOR	INSTALL GENERATOR
10/22/22	AR-PR-1022	ROOF REPAIR	REROOF
07/11/05	731	NEW BUILDING	IN GROUND POOL

BUILDING DETAILS
Model: 1.50 STORIES CAPE
Roof: GABLE OR HIP/PREFAB METALS
Ext: MASONITE/CEMENT CLAPBOARD
Int: DRYWALL
Floor: CARPET/HARDWOOD
Heat: GAS/HOT WATER
Bedrooms: 3 Baths: 2.5 Fixtures: 10
Extra Kitchens: Fireplaces: Generators: 1
A/C: No
Quality: A2 AVG+20
Com. Wall:
Size Adj: 0.9856 Base Rate: RSA 148.00
Bldg. Rate: 1.1943
Sq. Foot Cost: \$ 176.76




BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
HSF	1/2 STRY FIN	887	0.50	444
GAR	GARAGE ATTCHD	484	0.45	218
FFF	FST FLR FIN	1703	1.00	1703
BMU	BSMNT	1688	0.15	253
VLT	VAULTED	169	0.05	8
DEK	DECK/ENTRANCE	406	0.10	41
UFF	UPPER FLR FIN	96	1.00	96
CTH	CATHEDRAL	382	0.10	38
OPF	OPEN PORCH	104	0.25	26
GLA: 2,243		5,919		2,827

2023 BASE YEAR BUILDING VALUATION
Market Cost New: \$ 499,701
Year Built: 1994
Condition For Age: GOOD 11 %
Physical:
Functional:
Economic:
Temporary:
Total Depreciation: 11 %
Building Value: \$ 444,700

OWNER INFORMATION				SALES HISTORY				PICTURE			
JASKO, MICHAEL SARNO, JEAN JTROS 233 SOUTH ROAD KENSINGTON, NH 03833				Date	Book	Page	Type	Price Grantor			
				07/25/2022	6425	2966	Q 1	651,000 YURKOVA, IRINA A.			
				03/04/2019	5983	2498	U 125	383,400 J & J PROPERTIES, LLC			
				02/02/2018	5890	2335	U 181	180,000 EASSON, MARIE ESTATE OF			
				03/29/1994	3046	306	U 151	22,000 G EASSON			
LISTING HISTORY				NOTES							
10/26/22 BHVM 02/05/21 RWPR 12/18/19 JBCL 03/28/19 JBVM 02/26/19 INSP 10/08/15 DMVM 01/22/15 INSP 08/17/11 CRVM				GREY/GOLD; 3/19; NOH; PU ENTS, PAT, OPF, A/C; FURNACE, ROOF, A/C '18; BARN REMOVED; 12/19; WD/GRANITE KIT W/GRANITE & ISL; CUSTOM TILE SHOWERS IN BTHS; 1 FPL IN BMU; 2/21 NO ANS @ DOOR EST 24 PANELS PER BP/SNOW; 10/22; REVIEWED FOR SALE; ADJ SOLAR COUNT;							
EXTRA FEATURES VALUATION											
Feature Type		Units		Length x Width	Size Adj	Rate	Cond	Market Value Notes			
FIREPLACE 2-STAND		1			100	5,000.00	50	2,500 INOP			
SOLAR ELEC FIXED		23			100	400.00	100	9,200 2020 ROOF			
								11,700			
MUNICIPAL SOFTWARE BY AVITAR											
KENSINGTON ASSESSING OFFICE											
PARCEL TOTAL TAXABLE VALUE											
Year	Building		Features		Land						
2021	\$ 143,000		\$ 16,900		\$ 172,900		Parcel Total: \$ 332,800				
2022	\$ 143,000		\$ 16,900		\$ 172,900		Parcel Total: \$ 332,800				
2023	\$ 304,200		\$ 11,700		\$ 275,500		Parcel Total: \$ 591,400				
LAND VALUATION											
Zone: RES Minimum Acreage: 2.00 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	2,000 ac	290,000	E	100	100	100	95 -- MILD	100	275,500	0 N	275,500
	2,000 ac								275,500		275,500
LAST REVALUATION: 2023											

PICTURE



OWNER

JASKO, MICHAEL
SARNO, JEAN JTRO
233 SOUTH ROAD
KENSINGTON, NH 03833

TAXABLE DISTRICTS

District	Percentage
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PERMITS

Date	Permit ID	Permit Type	Notes
05/12/20		SOLAR ARRAY	INSTALL 24 SOLAR PANEL
02/26/18		REPAIR	RENOVATE BATHS, KITCH

BUILDING DETAILS

Model: 1.00 STORY RANCH
Roof: GABLE OR HIP/ASPHALT
Ext: CLAP BOARD/AVERAGE
Int: DRYWALL
Floor: HARDWOOD
Heat: GAS/EA DUCTED
Bedrooms: 3 Baths: 2.0 Fixtures: 7
Extra Kitchens: Fireplaces:
A/C: Yes 100.00 % Generators:
Quality: A1 AVG+10
Com. Wall:
Size Adj: 1.1774 Base Rate: RSA 148.00
Bldg. Rate: 1.3210
Sq. Foot Cost: \$ 195.51

BUILDING SUB AREA DETAILS


ID	Description	Area	Adj.	Effect.
FFF	FST FLR FIN	1428	1.00	1428
BMG	BSMNT GARAGE	308	0.20	62
BMU	BSMNT	1120	0.15	168
PAT	PATTO AREA	192	0.10	19
OPF	OPEN PORCH	40	0.25	10
ENT	ENTRYWAY	36	0.10	4
GLA:	1,428	3,124		1,691

2023 BASE YEAR BUILDING VALUATION

Market Cost New: \$ 330,607
Year Built: 1960
Condition For Age: EXCELLENT 8 %
Physical:
Functional:
Economic:
Temporary:
Total Depreciation: 8 %
Building Value: \$ 304,200

OWNER INFORMATION				SALES HISTORY				PICTURE				
WINSTON, NEAL A ESQ TRUSTEE 281 SOUTH ROAD REALTY TRUST TWO MAIN STREET SUITE 350 STONEHAM, MA 02180				Date	Book	Page	Type	Price	Grantor			
				06/15/2023	6488	1832	Q1	1,005,000	ZUZEL, TODD T			
				03/07/2011	5199	0412	U139	20,000	ZUZEL, TODD T & LORI M			
				10/22/1993	3014	2191	Q1	115,500	B Z CLEARY, T L TURCOTT			
LISTING HISTORY				NOTES								
10/29/19 JBVL MARKED FOR INSPECTION				BRN: GAR 40X60=SHOP; 10/15 1/2 HSE=1985 1/2=1999, ALL ORIG; SOME WORN WALLS & FLRS; INT/EXT AVG FOR AGE ADJ COND; VLT TO CTH								
02/26/19 INSP MARKED FOR INSPECTION				MEAS 10'; CORR FIX COUNT & FLRS, HARDWD IN MSTR BDRM; BUSINESS IN 40X60="BYTEFIXX"; FIN WALLS & CEIL IN BMU; REM 1 SHED & 2'								
03/02/16 CRPM PU DEK & POOL				OPF:2/18; NOH; EST BATH COMPLETE; 10/19; PU VLT, BMF; FIX SKETCH FOR DEK; OAK/FMICA KIT; SOME HW FLRS; PLAN D-27095;								
10/15/15 JDVL												
01/22/15 INSP MARKED FOR INSPECTION												
07/29/13 JBHR DV XFOBS ONLY												
08/05/09 BHVM												
EXTRA FEATURES VALUATION												
Feature Type	Units	Length	Width	Size Adj	Rate	Cond	Market Value	Notes				
SHED-WOOD	80	10	x 8	260	10.00	25	520	ROT				
SHED-WOOD	84	14	x 6	250	10.00	30	630	ROT				
GARAGE-1 STY/ATTIC	720	40	x 18	82	33.00	150	29,225	ATT 40X60/HEAT/AC				
LEAN-TO	16	4	x 4	400	4.00	100	256	ATT 40X60 REAR				
GARAGE-2 STY	2,400	40	x 60	67	36.00	200	115,776	2.5 STORV/HEAT/AC				
SHED-WOOD	288	12	x 24	116	10.00	100	3,341	GAMBREL ROOF				
POOL-ABOVE GROUND	432	24	x 18	97	6.00	100	2,514	ATT DEK	152,300			
MUNICIPAL SOFTWARE BY AVITAR												
KENSINGTON ASSESSING OFFICE												
PARCEL TOTAL TAXABLE VALUE												
Year	Building	Features	Land									
2021	\$ 236,300	\$ 98,100	\$ 271,500	Parcel Total: \$ 605,900								
2022	\$ 236,300	\$ 98,100	\$ 271,500	Parcel Total: \$ 605,900								
2023	\$ 446,900	\$ 152,300	\$ 429,900	Parcel Total: \$ 1,029,100								
LAND VALUATION												
Zone: COMMCOMMERCIAL				Minimum Acreage: 2.00				Minimum Frontage: 250				
Land Type	Units	Base Rate	NC Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI R	Tax Value Notes	
IF RES	1.660 ac	286,600	E	100	100	100	100	100	--LEVEL	150	429,900	
									429,900	0 N	429,900 USE/R-C	
									1.660 ac	429,900		
LAST REVALUATION: 2023												
Site: AVERAGE Driveway: PAVED Road: PAVED												

OWNER INFORMATION				SALES HISTORY				PICTURE	
ANDREWS,LEAH, TR & ANDREWS, ERIC, 'THE ANDREWS LIVING TRUST DATED 6/8/2022 STUMPFIELD RD KENSINGTON, NH 03833-6822				Date	Book	Page	Type	Price Grantor	
				10/06/2022	6444	1234	Q1	1,100,000 LAVALLEE, JOHN R.	
				05/16/2022	6408	319	U199	1 LAVALLEE, KRISTIL	
				08/05/1998	3315	1667	Q V	78,900 T P & R L MIKLAS	
LISTING HISTORY				NOTES					
02/04/20 JBPR 03/29/19 JBPR 07/20/18 CRHC 07/20/18 JDHL 06/10/16 CRVM 07/19/10 DMVM 07/12/10 INSP 11/22/06 DSPR				YEL: PATIO 70X48=BASKETBALL COURT W/ LIGHT POLE - 3 LIGHTS= COND:12 BTH FIX = (1) 4-FIX, (1) 3-FIX, (1) 2-FIX; 6/16 PU AC; PU CTH AREA; 7/18; DNV MBED=DOB; CORR SKETCH; PU BMF; DNP U TRAY CEIL IN DR; KIT=MAPLE/THIN GRANITE; UFF CARPET TORN UP=UC; 3/19; INFO @ DOOR, DNV HO BUSY; CK 20 FOR FLR; 2/20; NOH; EST FLRS COMPLETE; PLAN D-26203 MARKED FOR INSPECTION					
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 IN-OP/GAS		
PATIO	240	24 x 10		127	7.00	25	533 EST/SHAPE		
PATIO	3,360	70 x 48		65	7.00	100	15,288 C-NOTES		
POOL-JNGRND-GUNITE	880	44 x 20		78	33.00	100	22,651 EST/SHAPE		
SHED-WOOD	288	12 x 24		116	10.00	100	3,341 RT OF HSE		
FIREPLACE 1-CUST	1			100	5,000.00	100	5,000 STONE INSERT		
				48,300					
MUNICIPAL SOFTWARE BY AVITAR									
KENSINGTON ASSESSING OFFICE									
PARCEL TOTAL TAXABLE VALUE									
Year	Building	Features		Land					
2021	\$ 472,900	Parcel Total:		\$ 48,300		\$ 208,800			
2022	\$ 472,900	Parcel Total:		\$ 48,300		\$ 208,800			
2023	\$ 823,800	Parcel Total:		\$ 48,300		\$ 336,900			
Parcel Total: \$ 1,209,000									
LAND VALUATION									
Zone: RES	Minimum Acreage: 2.00	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	2,000 ac	290,000 G	120	105	100	100	90 -- ROLLING	100	328,900
1F RES	0,890 ac	x 10,000 X	100				90 -- ROLLING	100	8,000
						336,900		336,900	
2,890 ac									

PICTURE	OWNER	TAXABLE DISTRICTS								
	ANDREWS, LEAH, TR & ANDREWS, E THE ANDREWS LIVING TRUST DATED 6/8 22 STUMPFIELD RD KENSINGTON, NH 03833-6822	<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>07/24/06</td> <td>787</td> <td>EXTERIOR ONLY</td> <td>20X40 IN-GROUND POOL</td> </tr> </table>			Date	Permit ID	Permit Type	Notes	07/24/06	787	EXTERIOR ONLY	20X40 IN-GROUND POOL
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07/24/06	787	EXTERIOR ONLY	20X40 IN-GROUND POOL							
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 60%;">BUILDING DETAILS</th> <th style="width: 40%;">PERMITS</th> </tr> <tr> <td> Model: 2.00 STORIES COLONIAL Roof: GABLE OR HIP/ASPHALT Ext: VINYL SIDING Int: DRYWALL Floor: CARPET/HARD TILE Heat: GAS/RAD WATER Bedrooms: 4 Baths: 3.5 Fixtures: 12 Extra Kitchens: Fireplaces: A/C: Yes 50.00 % Generators: Quality: A4 EXC Com. Wall: Size Adj: 0.8602 Base Rate: RSA 148.00 Bldg. Rate: 1.2274 Sq. Foot Cost: \$ 181.66 </td> <td> BUILDING SUB AREA DETAILS </td> </tr> </table>			BUILDING DETAILS	PERMITS	Model: 2.00 STORIES COLONIAL Roof: GABLE OR HIP/ASPHALT Ext: VINYL SIDING Int: DRYWALL Floor: CARPET/HARD TILE Heat: GAS/RAD WATER Bedrooms: 4 Baths: 3.5 Fixtures: 12 Extra Kitchens: Fireplaces: A/C: Yes 50.00 % Generators: Quality: A4 EXC Com. Wall: Size Adj: 0.8602 Base Rate: RSA 148.00 Bldg. Rate: 1.2274 Sq. Foot Cost: \$ 181.66	BUILDING SUB AREA DETAILS				
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OWNER INFORMATION				SALES HISTORY				PICTURE	
MILLER, SAMANTHA A TRUSTEE THOMAS F SARGENT SUPPLEMENTAL NEEDS T DATE NOV 22, 2017 1417 FLORIDA MOSS LANE PORT ORANGE, FL 32128-7227				Date	Book	Page	Type	Price Grantor	
				06/08/2023	6487	0816	U I 38	1,100,000 SARGENT, BARA	
				01/19/2023	6463	2516	Q I	1,100,000 AMATO, LUIGI G & HESS,	
				03/26/2019	5988	391	U I 99	496,470 BEEDE SPAULDING III, LLC	
				06/06/2018	5919	1949	U V 21	600,000 825 DEVELOPMENT LLC	
LISTING HISTORY				NOTES					
02/04/20	JBPM	PLAN D-40451: GREY; 4/19: INFO OUTSIDE DNVI, HO BUSY; PU HSE; STY HGT EST; DNP U HOT TUB ON DEK; 2/20: NOH; PU SHED, AC, DRVWY;							
04/01/19	JBPM								
01/23/18	JBSL			PLAN 02220					
EXTRA FEATURES VALUATION									
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes			
FIREPLACE 1-STAND	1	12 x 14		100	3,000.00	100	3,000 GAS		
SHED-WOOD	168			155	10.00	100	2,604		
						5,600			
MUNICIPAL SOFTWARE BY AVTAR									
KENSINGTON ASSESSING OFFICE									
PARCEL TOTAL TAXABLE VALUE									
Year	Building	Features		Land					
2021	\$ 374,300		\$ 5,600		\$ 186,700				
		Parcel Total: \$ 566,600							
2022	\$ 374,300		\$ 5,600		\$ 186,700				
		Parcel Total: \$ 566,600							
2023	\$ 614,900		\$ 5,600		\$ 347,200				
		Parcel Total: \$ 967,700							
LAND VALUATION									
Zone: RES Minimum Acreage: 2.00 Minimum Frontage: 200 Site: GOOD Driveway: PAVED Road: PAVED									
Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond
1F RES	2.000 ac	290,000	G	120	105	100	100	95 -- MILD	100
1F RES	0.023 ac	x 10,000	X	100				95 -- MILD	50
									347,200
2.023 ac									347,200
LAST REVALUATION: 2023									

SECTION 9

C. FINAL VALUATION TABLES

Land Pricing Zones

Zone 01		
Description: RES	\$ 50,000 @	0.010 ac
Lot Size: 2.00	\$ 150,000 @	0.100 ac
Frontage: 200	\$ 200,000 @	0.250 ac
Lot Price: \$ 290,000	\$ 260,000 @	0.500 ac
Excess Acreage: \$ 10,000	\$ 280,000 @	1.000 ac
Excess Frontage: \$ 375	\$ 290,000 @	2.000 ac
	\$ 290,000 @	2.000 ac
	\$ 290,000 @	2.000 ac
View: \$ 100,000	\$ 290,000 @	2.000 ac

Zone 02		
Description: COMMCOMMERCIAL	\$ 50,000 @	0.010 ac
Lot Size: 2.00	\$ 150,000 @	0.100 ac
Frontage: 250	\$ 200,000 @	0.250 ac
Lot Price: \$ 290,000	\$ 260,000 @	0.500 ac
Excess Acreage: \$ 10,000	\$ 280,000 @	1.000 ac
Excess Frontage: \$ 300	\$ 290,000 @	2.000 ac
	\$ 290,000 @	2.000 ac
	\$ 290,000 @	2.000 ac
View: \$ 100,000	\$ 290,000 @	2.000 ac

Land Use Codes	
Code	Description
79D	79-D HISTORIC BARN
79F	79-F FARM STRUCT
CI	COM/IND
EX-F	EXEMPT-FED
EX-G	EXEMPT-GRAVEL 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	AVERAGE	100
F	AVG +10	110
G	AVG +20	120
H	AVG +30	130
I	AVG +40	140
J	AVG +50	150
K	AVG +60	160
L	AVG +70	170
M	AVG +80	180
N	AVG +90	190
P	EXCELLENT 200	200
Q	EXC +25	225
R	EXC +50	250
S	EXC +75	275
T	EXC +100	300
X	BACKLAND	100

Site Modifiers		
Code	Description	Factor
A	AVERAGE	100
E	EXCELLENT	125
F	FAIR	95
G	GOOD	105
N	NATURAL	95
NA	N/A	100
P	POOR	90
U	UNDEV/WOODS	88
UC	UNDEV/CLEARED	90
US	UNDEV/SLOPES	50
Y	VERY GOOD	110

Topography Modifiers		
Code	Description	Factor
A	LEVEL	100
B	MILD	95
C	ROLLING	90
D	MODERATE	85
E	STEEP	75
F	SEVERE	50

Road Modifiers		
Code	Description	Factor
D	DIRT/GRAVEL	95
K	N/A	100
P	PAVED	100

Driveway Modifiers		
Code	Description	Factor
B	BRICK	100
C	COBBLESTONE	105
CO	CONCRETE	100
D	DIRT/GRAVEL	95
K	N/A	100
N	UNDEVELOPED	90
NA	NATURAL/GRASS	95
P	PAVED	100
PP	PART PAVED	98

Current Use Codes			
Code	Description	Min. Value	Max. Value
CUDE	DISCRETNRY	\$ 0.00	\$ 56,000.00
CUFL	FARM LAND	\$ 25.00	\$ 425.00
CUMH	MNGD HARDWD	\$ 39.00	\$ 59.00
CUMO	MNGD OTHER	\$ 24.00	\$ 36.00
CUMW	MNGD PINE	\$ 74.00	\$ 111.00
CUUH	UNMNGD HARDWD	\$ 65.00	\$ 98.00
CUUL	UNPRODUCTIVE	\$ 24.00	\$ 24.00
CUUO	UNMNGD OTHER	\$ 40.00	\$ 60.00
CUUW	UNMNGD PINE	\$ 123.00	\$ 185.00
CUWL	WETLANDS	\$ 24.00	\$ 24.00

Kensington
Land Area Size Adjustment Factors

Acres	Adj.	Acres	Adj.	Acres	Adj.	Acres	Adj.	Acres	Adj.
10	100.00	61	84.00	112	68.00	163	52.00	214	36.00
11	99.00	62	84.00	113	68.00	164	52.00	215	36.00
12	99.00	63	83.00	114	67.00	165	51.00	216	36.00
13	99.00	64	83.00	115	67.00	166	51.00	217	35.00
14	98.00	65	83.00	116	67.00	167	51.00	218	35.00
15	98.00	66	82.00	117	66.00	168	51.00	219	35.00
16	98.00	67	82.00	118	66.00	169	50.00	220	34.00
17	98.00	68	82.00	119	66.00	170	50.00	221	34.00
18	97.00	69	81.00	120	65.00	171	50.00	222	34.00
19	97.00	70	81.00	121	65.00	172	49.00	223	33.00
20	97.00	71	81.00	122	65.00	173	49.00	224	33.00
21	96.00	72	80.00	123	65.00	174	49.00	225	33.00
22	96.00	73	80.00	124	64.00	175	48.00	226	32.00
23	96.00	74	80.00	125	64.00	176	48.00	227	32.00
24	95.00	75	79.00	126	64.00	177	48.00	228	32.00
25	95.00	76	79.00	127	63.00	178	47.00	229	32.00
26	95.00	77	79.00	128	63.00	179	47.00	230	31.00
27	94.00	78	79.00	129	63.00	180	47.00	231	31.00
28	94.00	79	78.00	130	62.00	181	46.00	232	31.00
29	94.00	80	78.00	131	62.00	182	46.00	233	30.00
30	93.00	81	78.00	132	62.00	183	46.00	234	30.00
31	93.00	82	77.00	133	61.00	184	46.00	235	30.00
32	93.00	83	77.00	134	61.00	185	45.00	236	29.00
33	93.00	84	77.00	135	61.00	186	45.00	237	29.00
34	92.00	85	76.00	136	60.00	187	45.00	238	29.00
35	92.00	86	76.00	137	60.00	188	44.00	239	28.00
36	92.00	87	76.00	138	60.00	189	44.00	240	28.00
37	91.00	88	75.00	139	60.00	190	44.00	241	28.00
38	91.00	89	75.00	140	59.00	191	43.00	242	27.00
39	91.00	90	75.00	141	59.00	192	43.00	243	27.00
40	90.00	91	74.00	142	59.00	193	43.00	244	27.00
41	90.00	92	74.00	143	58.00	194	42.00	245	27.00
42	90.00	93	74.00	144	58.00	195	42.00	246	26.00
43	89.00	94	74.00	145	58.00	196	42.00	247	26.00
44	89.00	95	73.00	146	57.00	197	41.00	248	26.00
45	89.00	96	73.00	147	57.00	198	41.00	249	25.00
46	88.00	97	73.00	148	57.00	199	41.00	250	25.00
47	88.00	98	72.00	149	56.00	200	41.00		
48	88.00	99	72.00	150	56.00	201	40.00		
49	88.00	100	72.00	151	56.00	202	40.00		
50	87.00	101	71.00	152	55.00	203	40.00		
51	87.00	102	71.00	153	55.00	204	39.00		
52	87.00	103	71.00	154	55.00	205	39.00		
53	86.00	104	70.00	155	55.00	206	39.00		
54	86.00	105	70.00	156	54.00	207	38.00		
55	86.00	106	70.00	157	54.00	208	38.00		
56	85.00	107	70.00	158	54.00	209	38.00		
57	85.00	108	69.00	159	53.00	210	37.00		
58	85.00	109	69.00	160	53.00	211	37.00		
59	84.00	110	69.00	161	53.00	212	37.00		
60	84.00	111	68.00	162	52.00	213	37.00		

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Description	Rate	DPR
243 AMESBURY CONDO	85,000.00 ea	0.00
32/34 OSGOOD COMMON	65,000.00 ea	0.00
79-F FARM STRUCTURE	0.00 sf	0.00
BARN-1STRY	18.00 sf	40.00
BARN-1STRY/BSMNT	20.00 sf	40.00
BARN-1STRY/LOFT	22.00 sf	40.00
BARN-1STRY/LOFT/BSMT	24.00 sf	40.00
BARN-2STRY	26.00 sf	40.00
BARN-2STRY/BSMNT	28.00 sf	40.00
BARN-2STRY/LOFT	29.00 sf	40.00
BARN-2STRY/LOFT/BSMT	30.00 sf	40.00
BATH HOUSE	25.00 sf	50.00
BB COURT	18,000.00 ea	0.00
CABANA	30.00 sf	0.00
CABIN	25.00 sf	0.00
CANOPY	23.00 sf	0.00
CARPORT METAL	8.00 sf	50.00
CARPORT WOOD	11.00 sf	50.00
CELL TOWER (HT)	900.00 ea	0.00
CELL TOWER ARRAY	125,000.00 ea	0.00
COLD STORAGE	50.00 sf	0.00
COMM-GENERATOR	10,000.00 ea	0.00
CONCRETE SLAB	5.00 sf	0.00
COOPS-POULTRY	10.00 sf	40.00
DECK	7.00 sf	50.00
DRIVE UP WINDOW	10,000.00 ea	0.00
D-UP W/PNEUMATIC	19,000.00 ea	0.00
ELEVATOR/FREIGHT	30,000.00 ea	0.00
ELEVATOR/PASSENGER	20,000.00 ea	0.00
EV CHARGER-COMM	0.00 ea	0.00
EV CHARGER-RES	0.00 ea	0.00
F/W TANK, GALLONS	3.00 ea	0.00
FENCE COMMERCIAL/FT	15.00 ea	0.00
FIREPLACE 1-CUST	5,000.00 ea	0.00
FIREPLACE 1-STAND	3,000.00 ea	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	0.00
FIREPLACE 4-CUST	15,000.00 ea	0.00
FIREPLACE 4-STAND	8,000.00 ea	0.00
FIREPLACE 5-CUST	17,500.00 ea	0.00
FIREPLACE 5-STAND	9,500.00 ea	0.00
FIREPLACE 6-CUST	19,000.00 ea	0.00
FIREPLACE 6-STAND	11,000.00 ea	0.00
FOUNDATION	20.00 sf	0.00
GARAGE-1 STY	30.00 sf	60.00
GARAGE-1 STY/ATTIC	33.00 sf	60.00
GARAGE-1 STY/BSMT	34.00 sf	60.00
GARAGE-1.5 STY	34.00 sf	0.00
GARAGE-1.5 STY/BSMT	35.00 sf	0.00
GARAGE-1.75 STY	35.00 sf	0.00
GARAGE-1.75 STY/BSMT	38.00 sf	0.00
GARAGE-2 STY	36.00 sf	60.00
GARAGE-2 STY/BSMT	39.00 sf	60.00
GARAGE-ATTIC/BSMT	35.00 sf	60.00
GAZEBO	12.00 sf	0.00
GOLF HOLE	100,000.00 ea	0.00
GRANITE ROCK CONDO	15,000.00 ea	0.00
GREENHOUSE-GLASS	24.00 sf	0.00
GREENHOUSE-POLY	5.00 sf	40.00
HISTORIC BARN	0.00 ea	0.00
HOT TUB	1,500.00 ea	0.00
KENNELS	12.00 sf	0.00
LEAN-TO	4.00 sf	50.00
LIFTS-COMMERCIAL	4,000.00 ea	60.00
LIGHTS-PARKING LOT/D	2,700.00 ea	0.00
LIGHTS-PARKING LOT/Q	4,700.00 ea	0.00
LIGHTS-PARKING LOT/S	1,700.00 ea	0.00
LIGHTS-PARKING LOT/T	3,700.00 ea	0.00
LOADING DOCKS	5,000.00 ea	0.00
PATIO	7.00 sf	50.00
PAVING	3.25 sf	60.00
POLE BARN	8.00 sf	0.00

Description	Rate	DPR
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	15.00 sf	0.00
PUMP-GAS/OIL-DOUBLE	9,400.00 ea	75.00
PUMP-GAS/OIL-MIXING	8,200.00 ea	75.00
PUMP-GAS/OIL-SINGLE	7,500.00 ea	75.00
RIDING ARENA	18.00 sf	0.00
SAUNA	75.00 sf	50.00
SCREENHOUSE	14.00 sf	50.00
SHED-EQUIPMENT	8.00 sf	50.00
SHED-METAL	6.00 sf	0.00
SHED-VINYL	7.00 sf	0.00
SHED-WOOD	10.00 sf	50.00
SHOP-AVE	18.00 sf	60.00
SHOP-EX	25.00 sf	0.00
SHOP-GOOD	21.00 sf	60.00
SIGN ILLUMINATED	106.00 sf	0.00
SIGN NON ILLUMINATED	92.00 sf	0.00
SIGN-ILLUMINATED	106.00 sf	0.00
SIGN-NON ILLUMINATED	92.00 sf	0.00
SILO-BRICK	32.00 sf	0.00
SILO-CONCRETE	27.00 sf	40.00
SILO-STEEL	32.00 sf	40.00
SILO-WOOD	22.00 sf	40.00
SITE TENT	3,000.00 ea	0.00
SITE W/S/E	19,000.00 ea	0.00
SOLAR ELEC FIXED	400.00 ea	0.00
SOLAR H2O PANEL	400.00 ea	0.00
SPRINKLERED AREA	3.00 sf	75.00
STABLES	21.00 sf	50.00
TANKS-FUEL/WATER	3.00 ea	50.00
TENNIS COURT(S)	18,000.00 ea	50.00
UTILITY-DISTRIBUTION	1.00 ea	0.00
UTILITY-GENERATION	1.00 ea	0.00
UTILITY-TRANSMISSION	1.00 ea	0.00
VAULTS	150.00 sf	75.00
WIND TURBINE	1,200.00 ea	0.00
YURT	42.00 sf	0.00

Kensington
Features & Outbuildings Size Adjustment Factors

Area	Adj.	Area	Adj.	Area	Adj.	Area	Adj.	Area	Adj.
	4.00	165	1.57	285	1.16	495	0.92	1,885	0.68
50	3.80	170	1.54	290	1.15	510	0.91	2,135	0.67
55	3.51	175	1.51	295	1.14	525	0.90	2,465	0.66
60	3.27	180	1.49	300	1.13	545	0.89	2,910	0.65
65	3.06	185	1.46	305	1.12	565	0.88	3,560	0.64
70	2.89	190	1.44	315	1.11	585	0.87	4,575	0.63
75	2.73	195	1.42	320	1.10	605	0.86	6,405	0.62
80	2.60	200	1.40	325	1.09	630	0.85	10,670	0.61
85	2.48	205	1.38	330	1.08	655	0.84	32,005	0.60
90	2.38	210	1.36	340	1.07	685	0.83		
95	2.28	215	1.34	345	1.06	715	0.82		
100	2.20	220	1.33	355	1.05	745	0.81		
105	2.12	225	1.31	360	1.04	785	0.80		
110	2.05	230	1.30	370	1.03	825	0.79		
115	1.99	235	1.28	380	1.02	865	0.78		
120	1.93	240	1.27	390	1.01	915	0.77		
125	1.88	245	1.25	400	1.00	970	0.76		
130	1.83	250	1.24	410	0.99	1,035	0.75		
135	1.79	255	1.23	420	0.98	1,105	0.74		
140	1.74	260	1.22	430	0.97	1,190	0.73		
145	1.70	265	1.20	440	0.96	1,285	0.72		
150	1.67	270	1.19	455	0.95	1,395	0.71		
155	1.63	275	1.18	465	0.94	1,525	0.70		
160	1.60	280	1.17	480	0.93	1,685	0.69		

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Building Base Rate Codes & Values				
Code	Description	Stand. Dpr.	Rate	SA
CCB	COMMERCIAL CONDO	1.25	60.00	COM
CCH	CHURCH	1.15	180.00	COM
CGS	GARAGE/SERVICE SHOP	1.25	60.00	COM
CLC	LODGE/CLUBS	1.25	100.00	COM
COF	COMM OFFICE	1.25	100.00	COM
CRE	RESTAURANTS	1.25	155.00	COM
CST	STORES	1.25	70.00	COM
CWH	COMMERCIAL WAREHOUSE	1.25	65.00	COM
EFS	FIRE STATION	1.00	87.00	COM
ELB	LIBRARY	1.25	130.00	COM
ELC	LODGE/CLUBS	1.25	100.00	COM
ESA	EXEMPT-HSE	1.00	148.00	RES
ESC	SCHOOLS/COLLEGE	1.25	172.00	COM
ETH	TOWN HALL	1.25	112.00	COM
MHD	DOUBLE WIDE MH	2.00	80.00	MFH
MHS	MOBILE HOMES	5.00	70.00	MFH
MRV	CAMPER/RV	5.00	100.00	MFH
RAN	ANTIQUUE	0.90	148.00	RES
RCD	CONDOMINIUM	1.00	148.00	RES
RSA	RESIDENTIAL	1.00	148.00	RES
UTL	UTILITY BUILDINGS	1.00	45.00	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	BSMNT 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	ENTRYWAY	0.10
EPF	ENCLSD PORCH FIN	0.70
EPU	COVERED BMT ENTRY	0.35
FFF	FST FLR FIN	1.00
FFU	FST FLR UNFIN	0.50
GAR	GARAGE ATTCHD	0.45
HSF	1/2 STRY FIN	0.50
HSU	1/2 STRY UNFIN	0.15
LDK	LOADING DOCK AREA	0.20
OFF	OFFICE AREA	1.00
OPF	OPEN PORCH	0.25
PAT	PATIO AREA	0.10
PRS	PIER FOUNDATION	-0.05
RBF	RAISED BSMNT FIN	0.75
RBU	RAISED BSMNT UNFIN	0.25
SFA	SEMI-FINISH AREA	0.75
SLB	FNDTN SLAB	0.00
STO	STORAGE AREA	0.25
TQF	3/4 STRY FIN	0.75
TQU	3/4 STRY UNFIN	0.20
UFF	UPPER FLR FIN	1.00
UFU	UPPER FLR UNFIN	0.25
VLT	VAULTED CEILING	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
AA	SPECIAL USE	3.00

Building Story Codes & Values		
Code	Description	Factor
A	1.00 STORY	1.00
B	1.50 STORIES	0.99
C	1.75 STORIES	0.98
D	2.00 STORIES	0.98
E	2.50 STORIES	0.97
F	2.75 STORIES	0.97
G	3.00 STORIES	0.95
H	3.5+ STORIES	0.95
I	SPLT LVL	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	ASBESTOS	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 MEMBRNE	5.00
N	HIGH QUALITY COMP	7.00
S	STANDING SEAM	7.00

Building Exterior Wall Materials		
Code	Description	Points
I	CEMENT CLAPBOARD	36.00
2	DECORATIVE BLOCK	36.00
A	MINIMUM	18.00
B	BELOW AVG	24.00
C	NOVELTY	34.00
D	AVERAGE	34.00
E	BOARD/BATTEN	34.00
F	ASBEST SHNGL	30.00
G	LOGS	34.00
H	ABOVE AVG	37.00
I	CLAP BOARD	34.00
J	CEDAR/REDWD	37.00
K	PREFAB WD PNL	32.00
L	WOOD SHINGLE	37.00
M	CNCRT OR BLK	28.00
N	CB STUCCO	34.00
O	ASPHALT	30.00
P	BRK VENEER	37.00
Q	BR ON MASONRY	40.00
R	STN ON MASONRY	42.00
S	VINYL SIDING	35.00
T	ALUM SIDING	33.00
U	PREFIN METAL	38.00
V	GLASS/THERMO	40.00
Y	MASONITE	28.00
Z	STONE VENEER	38.00

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/LOG	30.00
F	PLYWOOD PANEL	27.00
G	AVERAGE 4 USE	22.00
H	AVERAGE FOR USE	22.00
I	CONCRETE	8.00

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

Building Accessories		
Description		Points
CENTRAL AIR CONDITIONING		4.00
EXTRA KITCHEN		2.00
FIREPLACE		0.00
GENERATOR		3.00

Building Frame Materials		
Code	Description	Factor
A	WOOD	100.00
B	MASONRY	110.00
C	REIN-CONCRETE	110.00
D	STEEL	115.00
E	SPECIAL	115.00
Commercial Wall Factor Increases 2.1% per foot above 12 feet.		

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	10.00
F	HARDWOOD	11.00
G	PARQUET	12.00
H	CARPET	9.00
J	LAMINATE/VINYL	9.00
K	VCT	12.00

Building Heating System Types		
Code	Description	Points
A	NONE	0.00
B	CONVECTION	2.00
C	FA NO DUCTS	3.00
D	FA DUCTED	6.00
E	HOT WATER	6.00
F	STEAM	5.00
G	RAD ELECT	3.00
H	RAD WATER	6.00
J	HEAT PUMP	8.00

Building Bedroom & Bathroom Points

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

Standard Age Only Building Depreciation Schedule

Building Age Condition Classifications

For Standard Depreciation 1.00 %

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

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

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

Kensington

Residential Building Area Size Adjustment Factors

Median Effective Area = 2691sf Fixed Site Cost Adjustment = 30%

Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.
245	4.00	319	3.23	441	2.53	714	1.83	1,877	1.13
246	3.98	320	3.22	444	2.52	721	1.82	1,922	1.12
247	3.97	322	3.21	446	2.51	727	1.81	1,969	1.11
248	3.96	323	3.20	448	2.50	734	1.80	2,018	1.10
249	3.94	324	3.19	451	2.49	741	1.79	2,070	1.09
250	3.93	326	3.18	454	2.48	747	1.78	2,124	1.08
251	3.92	327	3.17	456	2.47	754	1.77	2,182	1.07
252	3.90	328	3.16	459	2.46	762	1.76	2,242	1.06
253	3.89	330	3.15	461	2.45	769	1.75	2,307	1.05
254	3.88	331	3.14	464	2.44	776	1.74	2,374	1.04
255	3.87	332	3.13	467	2.43	784	1.73	2,446	1.03
256	3.85	334	3.12	469	2.42	791	1.72	2,523	1.02
257	3.84	335	3.11	472	2.41	799	1.71	2,604	1.01
258	3.83	336	3.10	475	2.40	807	1.70	2,691	1.00
259	3.82	338	3.09	478	2.39	815	1.69	2,784	0.99
260	3.81	339	3.08	481	2.38	824	1.68	2,883	0.98
261	3.79	341	3.07	483	2.37	832	1.67	2,990	0.97
262	3.78	342	3.06	486	2.36	841	1.66	3,105	0.96
263	3.77	344	3.05	489	2.35	850	1.65	3,229	0.95
264	3.76	345	3.04	492	2.34	859	1.64	3,364	0.94
265	3.75	346	3.03	495	2.33	868	1.63	3,510	0.93
266	3.74	348	3.02	498	2.32	877	1.62	3,670	0.92
267	3.72	349	3.01	501	2.31	887	1.61	3,844	0.91
268	3.71	351	3.00	505	2.30	897	1.60	4,036	0.90
269	3.70	353	2.99	508	2.29	907	1.59	4,249	0.89
270	3.69	354	2.98	511	2.28	917	1.58	4,485	0.88
271	3.68	356	2.97	514	2.27	928	1.57	4,749	0.87
272	3.67	357	2.96	518	2.26	939	1.56	5,046	0.86
273	3.66	359	2.95	521	2.25	950	1.55	5,382	0.85
274	3.65	360	2.94	524	2.24	961	1.54	5,766	0.84
275	3.64	362	2.93	528	2.23	973	1.53	6,210	0.83
276	3.63	364	2.92	531	2.22	985	1.52	6,728	0.82
277	3.61	365	2.91	535	2.21	997	1.51	7,339	0.81
278	3.60	367	2.90	538	2.20	1,009	1.50	8,073	0.80
279	3.59	369	2.89	542	2.19	1,022	1.49	8,970	0.79
280	3.58	370	2.88	545	2.18	1,035	1.48	10,091	0.78
281	3.57	372	2.87	549	2.17	1,048	1.47	11,533	0.77
282	3.56	374	2.86	553	2.16	1,062	1.46	13,455	0.76
283	3.55	375	2.85	557	2.15	1,076	1.45	16,146	0.75
284	3.54	377	2.84	561	2.14	1,091	1.44	20,183	0.74
285	3.53	379	2.83	565	2.13	1,106	1.43	26,910	0.73
286	3.52	381	2.82	569	2.12	1,121	1.42	40,365	0.72
287	3.51	383	2.81	573	2.11	1,137	1.41	80,730	0.71
288	3.50	384	2.80	577	2.10	1,153	1.40	100,000	0.71
289	3.49	386	2.79	581	2.09	1,170	1.39	200,000	0.7040
290	3.48	388	2.78	585	2.08	1,187	1.38	300,000	0.7027
291	3.47	390	2.77	589	2.07	1,205	1.37	400,000	0.7020
292	3.46	392	2.76	594	2.06	1,223	1.36	500,000	0.7016
294	3.45	394	2.75	598	2.05	1,242	1.35	600,000	0.7013
295	3.44	396	2.74	602	2.04	1,261	1.34	700,000	0.7012
296	3.43	398	2.73	607	2.03	1,281	1.33	800,000	0.7010
297	3.42	400	2.72	612	2.02	1,302	1.32	900,000	0.7009
298	3.41	402	2.71	616	2.01	1,323	1.31	1,000,000	0.7008
299	3.40	404	2.70	621	2.00	1,345	1.30		
300	3.39	406	2.69	626	1.99	1,368	1.29		
301	3.38	408	2.68	631	1.98	1,392	1.28		
302	3.37	410	2.67	636	1.97	1,416	1.27		
303	3.36	412	2.66	641	1.96	1,442	1.26		
305	3.35	414	2.65	646	1.95	1,468	1.25		
306	3.34	416	2.64	651	1.94	1,495	1.24		
307	3.33	418	2.63	656	1.93	1,523	1.23		
308	3.32	420	2.62	662	1.92	1,553	1.22		
309	3.31	423	2.61	667	1.91	1,583	1.21		
311	3.30	425	2.60	673	1.90	1,615	1.20		
312	3.29	427	2.59	678	1.89	1,648	1.19		
313	3.28	429	2.58	684	1.88	1,682	1.18		
314	3.27	432	2.57	690	1.87	1,718	1.17		
315	3.26	434	2.56	696	1.86	1,755	1.16		
317	3.25	436	2.55	702	1.85	1,794	1.15		
318	3.24	439	2.54	708	1.84	1,835	1.14		

Kensington

Commercial Building Area Size Adjustment Factors

Median Effective Area = 3673sf Fixed Site Cost Adjustment = 30%

Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.
334	4.00	425	3.29	586	2.58	942	1.87	2,395	1.16
335	3.99	427	3.28	589	2.57	950	1.86	2,449	1.15
336	3.98	429	3.27	592	2.56	958	1.85	2,504	1.14
337	3.97	430	3.26	596	2.55	967	1.84	2,563	1.13
338	3.96	432	3.25	599	2.54	975	1.83	2,624	1.12
339	3.95	434	3.24	602	2.53	984	1.82	2,688	1.11
340	3.94	436	3.23	605	2.52	993	1.81	2,755	1.10
341	3.93	437	3.22	609	2.51	1,002	1.80	2,825	1.09
342	3.92	439	3.21	612	2.50	1,011	1.79	2,900	1.08
343	3.91	441	3.20	616	2.49	1,020	1.78	2,978	1.07
344	3.90	443	3.19	619	2.48	1,030	1.77	3,061	1.06
345	3.89	444	3.18	623	2.47	1,040	1.76	3,148	1.05
347	3.88	446	3.17	626	2.46	1,049	1.75	3,241	1.04
348	3.87	448	3.16	630	2.45	1,060	1.74	3,339	1.03
349	3.86	450	3.15	633	2.44	1,070	1.73	3,443	1.02
350	3.85	452	3.14	637	2.43	1,080	1.72	3,555	1.01
351	3.84	453	3.13	641	2.42	1,091	1.71	3,673	1.00
352	3.83	455	3.12	644	2.41	1,102	1.70	3,800	0.99
353	3.82	457	3.11	648	2.40	1,113	1.69	3,935	0.98
354	3.81	459	3.10	652	2.39	1,124	1.68	4,081	0.97
355	3.80	461	3.09	656	2.38	1,136	1.67	4,238	0.96
357	3.79	463	3.08	660	2.37	1,148	1.66	4,408	0.95
358	3.78	465	3.07	664	2.36	1,160	1.65	4,591	0.94
359	3.77	467	3.06	668	2.35	1,172	1.64	4,791	0.93
360	3.76	469	3.05	672	2.34	1,185	1.63	5,009	0.92
361	3.75	471	3.04	676	2.33	1,198	1.62	5,247	0.91
362	3.74	473	3.03	680	2.32	1,211	1.61	5,509	0.90
364	3.73	475	3.02	684	2.31	1,224	1.60	5,799	0.89
365	3.72	477	3.01	689	2.30	1,238	1.59	6,122	0.88
366	3.71	479	3.00	693	2.29	1,252	1.58	6,482	0.87
367	3.70	481	2.99	697	2.28	1,267	1.57	6,887	0.86
369	3.69	483	2.98	702	2.27	1,281	1.56	7,346	0.85
370	3.68	485	2.97	706	2.26	1,296	1.55	7,871	0.84
371	3.67	488	2.96	711	2.25	1,312	1.54	8,476	0.83
372	3.66	490	2.95	716	2.24	1,328	1.53	9,183	0.82
374	3.65	492	2.94	720	2.23	1,344	1.52	10,017	0.81
375	3.64	494	2.93	725	2.22	1,360	1.51	11,019	0.80
376	3.63	496	2.92	730	2.21	1,377	1.50	12,243	0.79
377	3.62	499	2.91	735	2.20	1,395	1.49	13,774	0.78
379	3.61	501	2.90	740	2.19	1,413	1.48	15,741	0.77
380	3.60	503	2.89	745	2.18	1,431	1.47	18,365	0.76
381	3.59	505	2.88	750	2.17	1,450	1.46	22,038	0.75
383	3.58	508	2.87	755	2.16	1,469	1.45	27,548	0.74
384	3.57	510	2.86	760	2.15	1,489	1.44	36,730	0.73
385	3.56	513	2.85	765	2.14	1,509	1.43	55,095	0.72
387	3.55	515	2.84	771	2.13	1,530	1.42	110,190	0.7100
388	3.54	517	2.83	776	2.12	1,552	1.41	200,000	0.7055
389	3.53	520	2.82	781	2.11	1,574	1.40	300,000	0.7037
391	3.52	522	2.81	787	2.10	1,597	1.39	400,000	0.7028
392	3.51	525	2.80	793	2.09	1,620	1.38	500,000	0.7022
394	3.50	527	2.79	798	2.08	1,645	1.37	600,000	0.7018
395	3.49	530	2.78	804	2.07	1,670	1.36	700,000	0.7016
396	3.48	532	2.77	810	2.06	1,695	1.35	800,000	0.7014
398	3.47	535	2.76	816	2.05	1,722	1.34	900,000	0.7012
399	3.46	538	2.75	822	2.04	1,749	1.33	1,000,000	0.7011
401	3.45	540	2.74	828	2.03	1,777	1.32		
402	3.44	543	2.73	835	2.02	1,806	1.31		
404	3.43	545	2.72	841	2.01	1,836	1.30		
405	3.42	548	2.71	848	2.00	1,868	1.29		
407	3.41	551	2.70	854	1.99	1,900	1.28		
408	3.40	554	2.69	861	1.98	1,933	1.27		
410	3.39	557	2.68	868	1.97	1,968	1.26		
411	3.38	559	2.67	875	1.96	2,003	1.25		
413	3.37	562	2.66	882	1.95	2,041	1.24		
414	3.36	565	2.65	889	1.94	2,079	1.23		
416	3.35	568	2.64	896	1.93	2,119	1.22		
417	3.34	571	2.63	903	1.92	2,161	1.21		
419	3.33	574	2.62	911	1.91	2,204	1.20		
421	3.32	577	2.61	918	1.90	2,249	1.19		
422	3.31	580	2.60	926	1.89	2,296	1.18		
424	3.30	583	2.59	934	1.88	2,344	1.17		

Kensington

Industrial Building Area Size Adjustment Factors

Median Effective Area = 7500sf Fixed Site Cost Adjustment = 30%

Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.
682	4.00	869	3.29	1,197	2.58	1,923	1.87	4,891	1.16
684	3.99	872	3.28	1,203	2.57	1,940	1.86	5,000	1.15
686	3.98	875	3.27	1,210	2.56	1,957	1.85	5,114	1.14
688	3.97	879	3.26	1,216	2.55	1,974	1.84	5,233	1.13
690	3.96	882	3.25	1,223	2.54	1,991	1.83	5,357	1.12
692	3.95	886	3.24	1,230	2.53	2,009	1.82	5,488	1.11
694	3.94	889	3.23	1,236	2.52	2,027	1.81	5,625	1.10
697	3.93	893	3.22	1,243	2.51	2,045	1.80	5,769	1.09
699	3.92	896	3.21	1,250	2.50	2,064	1.79	5,921	1.08
701	3.91	900	3.20	1,257	2.49	2,083	1.78	6,081	1.07
703	3.90	904	3.19	1,264	2.48	2,103	1.77	6,250	1.06
705	3.89	907	3.18	1,271	2.47	2,123	1.76	6,429	1.05
708	3.88	911	3.17	1,278	2.46	2,143	1.75	6,618	1.04
710	3.87	915	3.16	1,286	2.45	2,163	1.74	6,818	1.03
712	3.86	918	3.15	1,293	2.44	2,184	1.73	7,031	1.02
714	3.85	922	3.14	1,301	2.43	2,206	1.72	7,258	1.01
717	3.84	926	3.13	1,308	2.42	2,228	1.71	7,500	1.00
719	3.83	930	3.12	1,316	2.41	2,250	1.70	7,759	0.99
721	3.82	934	3.11	1,324	2.40	2,273	1.69	8,036	0.98
723	3.81	937	3.10	1,331	2.39	2,296	1.68	8,333	0.97
726	3.80	941	3.09	1,339	2.38	2,320	1.67	8,654	0.96
728	3.79	945	3.08	1,347	2.37	2,344	1.66	9,000	0.95
731	3.78	949	3.07	1,355	2.36	2,368	1.65	9,375	0.94
733	3.77	953	3.06	1,364	2.35	2,394	1.64	9,783	0.93
735	3.76	957	3.05	1,372	2.34	2,419	1.63	10,227	0.92
738	3.75	962	3.04	1,380	2.33	2,446	1.62	10,714	0.91
740	3.74	966	3.03	1,389	2.32	2,473	1.61	11,250	0.90
743	3.73	970	3.02	1,398	2.31	2,500	1.60	11,842	0.89
745	3.72	974	3.01	1,406	2.30	2,528	1.59	12,500	0.88
748	3.71	978	3.00	1,415	2.29	2,557	1.58	13,235	0.87
750	3.70	983	2.99	1,424	2.28	2,586	1.57	14,063	0.86
753	3.69	987	2.98	1,433	2.27	2,616	1.56	15,000	0.85
755	3.68	991	2.97	1,442	2.26	2,647	1.55	16,071	0.84
758	3.67	996	2.96	1,452	2.25	2,679	1.54	17,308	0.83
760	3.66	1,000	2.95	1,461	2.24	2,711	1.53	18,750	0.82
763	3.65	1,004	2.94	1,471	2.23	2,744	1.52	20,455	0.81
765	3.64	1,009	2.93	1,480	2.22	2,778	1.51	22,500	0.80
768	3.63	1,014	2.92	1,490	2.21	2,812	1.50	25,000	0.79
771	3.62	1,018	2.91	1,500	2.20	2,848	1.49	28,125	0.78
773	3.61	1,023	2.90	1,510	2.19	2,885	1.48	32,143	0.77
776	3.60	1,027	2.89	1,520	2.18	2,922	1.47	37,500	0.76
779	3.59	1,032	2.88	1,531	2.17	2,961	1.46	45,000	0.75
781	3.58	1,037	2.87	1,541	2.16	3,000	1.45	56,250	0.74
784	3.57	1,042	2.86	1,552	2.15	3,041	1.44	75,000	0.73
787	3.56	1,047	2.85	1,562	2.14	3,082	1.43	112,500	0.7200
789	3.55	1,051	2.84	1,573	2.13	3,125	1.42	225,000	0.7100
792	3.54	1,056	2.83	1,585	2.12	3,169	1.41	300,000	0.7075
795	3.53	1,061	2.82	1,596	2.11	3,214	1.40	400,000	0.7056
798	3.52	1,066	2.81	1,607	2.10	3,261	1.39	500,000	0.7045
801	3.51	1,071	2.80	1,619	2.09	3,309	1.38	600,000	0.7038
804	3.50	1,077	2.79	1,630	2.08	3,358	1.37	700,000	0.7032
806	3.49	1,082	2.78	1,642	2.07	3,409	1.36	800,000	0.7028
809	3.48	1,087	2.77	1,654	2.06	3,462	1.35	900,000	0.7025
812	3.47	1,092	2.76	1,667	2.05	3,516	1.34	1,000,000	0.7023
815	3.46	1,098	2.75	1,679	2.04	3,571	1.33		
818	3.45	1,103	2.74	1,692	2.03	3,629	1.32		
821	3.44	1,108	2.73	1,705	2.02	3,689	1.31		
824	3.43	1,114	2.72	1,718	2.01	3,750	1.30		
827	3.42	1,119	2.71	1,731	2.00	3,814	1.29		
830	3.41	1,125	2.70	1,744	1.99	3,879	1.28		
833	3.40	1,131	2.69	1,758	1.98	3,947	1.27		
836	3.39	1,136	2.68	1,772	1.97	4,018	1.26		
840	3.38	1,142	2.67	1,786	1.96	4,091	1.25		
843	3.37	1,148	2.66	1,800	1.95	4,167	1.24		
846	3.36	1,154	2.65	1,815	1.94	4,245	1.23		
849	3.35	1,160	2.64	1,829	1.93	4,327	1.22		
852	3.34	1,166	2.63	1,844	1.92	4,412	1.21		
856	3.33	1,172	2.62	1,860	1.91	4,500	1.20		
859	3.32	1,178	2.61	1,875	1.90	4,592	1.19		
862	3.31	1,184	2.60	1,891	1.89	4,688	1.18		
865	3.30	1,190	2.59	1,907	1.88	4,787	1.17		

Kensington

Manufactured Building Area Size Adjustment Factors

Median Effective Area = 642sf Fixed Site Cost Adjustment = 30%

Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.
58	4.00	107	2.50	158	1.92	264	1.43	803	0.94
59	3.99	108	2.49	159	1.91	268	1.42	837	0.93
60	3.93	109	2.47	161	1.90	271	1.41	875	0.92
61	3.88	110	2.45	162	1.89	275	1.40	917	0.91
62	3.83	111	2.44	163	1.88	279	1.39	963	0.90
63	3.78	112	2.42	165	1.87	283	1.38	1,014	0.89
64	3.73	113	2.41	166	1.86	287	1.37	1,070	0.88
65	3.68	114	2.39	167	1.85	292	1.36	1,133	0.87
66	3.64	115	2.38	169	1.84	296	1.35	1,204	0.86
67	3.59	116	2.36	170	1.83	301	1.34	1,284	0.85
68	3.55	117	2.35	172	1.82	306	1.33	1,376	0.84
69	3.51	118	2.33	174	1.81	311	1.32	1,482	0.83
70	3.47	119	2.32	175	1.80	316	1.31	1,605	0.82
71	3.43	120	2.31	177	1.79	321	1.30	1,751	0.81
72	3.39	121	2.29	178	1.78	326	1.29	1,926	0.80
73	3.35	122	2.28	180	1.77	332	1.28	2,140	0.79
74	3.32	123	2.27	182	1.76	338	1.27	2,407	0.78
75	3.28	124	2.25	183	1.75	344	1.26	2,751	0.77
76	3.25	125	2.24	185	1.74	350	1.25	3,210	0.76
77	3.21	126	2.23	187	1.73	357	1.24	3,852	0.75
78	3.18	127	2.22	189	1.72	363	1.23	4,815	0.74
79	3.15	128	2.21	191	1.71	370	1.22	6,420	0.73
80	3.12	129	2.19	193	1.70	378	1.21	9,630	0.72
81	3.09	130	2.18	195	1.69	385	1.20	19,260	0.71
82	3.06	131	2.17	197	1.68	393	1.19	100,000	0.70
83	3.03	132	2.16	199	1.67	401	1.18	200,000	0.7010
84	3.00	133	2.15	201	1.66	410	1.17	300,000	0.7006
85	2.97	134	2.14	203	1.65	419	1.16	400,000	0.7005
86	2.95	135	2.13	205	1.64	428	1.15	500,000	0.7004
87	2.92	136	2.12	207	1.63	438	1.14	600,000	0.7003
88	2.90	137	2.11	209	1.62	448	1.13	700,000	0.7003
89	2.87	138	2.10	212	1.61	459	1.12	800,000	0.7002
90	2.85	139	2.09	214	1.60	470	1.11	900,000	0.7002
91	2.82	140	2.08	216	1.59	481	1.10	1,000,000	0.7002
92	2.80	141	2.07	219	1.58	494	1.09		
93	2.78	142	2.06	221	1.57	507	1.08		
94	2.75	143	2.05	224	1.56	521	1.07		
95	2.73	144	2.04	227	1.55	535	1.06		
96	2.71	145	2.03	229	1.54	550	1.05		
97	2.69	146	2.02	232	1.53	566	1.04		
98	2.67	147	2.01	235	1.52	584	1.03		
99	2.65	148	2.00	238	1.51	602	1.02		
100	2.63	149	1.99	241	1.50	621	1.01		
101	2.61	150	1.98	244	1.49	642	1.00		
102	2.59	152	1.97	247	1.48	664	0.99		
103	2.57	153	1.96	250	1.47	688	0.98		
104	2.56	154	1.95	253	1.46	713	0.97		
105	2.54	155	1.94	257	1.45	741	0.96		
106	2.52	157	1.93	260	1.44	770	0.95		

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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	MULTI-TOWN PROPERTY
20	MPC-CANT SELL SEPRTL
21	MPC-CAN SELL SEPRTLY
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
41	GOV REL ENT/NHH/FNMA
43	SHORT SALE RQ 3RDPTY
44	NONMKT TRUST GRNTR/E
45	BOUNDARY ADJUSTMT
47	OTHR SALE OF CONVENC
48	COURT/SHERIFF SALE
49	DEED INLIEU FORECLSR
50	TAX SALE
51	FORECLOSURE
52	OTHER FORCED SALE
54	DEED TO QUIET TITLE
56	OTHER DOUBTFUL TITLE
57	LARGE VALUE IN TRADE
58	INSTALLMENT SALE
60	UNIDENT IN ASSR RECS
66	COMPLEX COMMRL SALE
67	UNK PERSONAL PROPRTY
69	LEASE W/ UNK TERMS
70	BUYR/SELR COST SHIFT
77	ASSMNT ENCUMBRANCES
80	SUBSID/ASSIST HOUSNG
81	ESTATE SALE/FDCY COV
82	DEED DATE TOO OLD
83	CEMETERY LOTS
87	XS LOCALE IN SAMPLE
88	XS PRP TYP IN SAMPLE
89	RESALE IN EQ PERIOD
90	RSA 79-A CURRENT USE
97	RSA 79-B CONSRV ESMT
98	SALE RELATD ASMT CHG
99	UNCLASSFYD EXCLUSION

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.

The following illustrates the waterfront properties in town on properties where pictures were available. These properties illustrate the values associated as developed for this town wide update and lacking sufficient recent sales provides testing against older sales when available.

No Waterfront

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 the view. To assist in that process, the views are further defined by their width, depth, distance and subject matter as outlined in *Section 1. D*. Here experience and common sense play a large part in this process.

The following report of all views is provided, to show consistency in the application of views, as well as document the contributory value assessed in each one.

The following illustrates the view properties in town on properties where pictures were available. These properties illustrate the values associated as developed for this town wide update and lacking sufficient recent sales provides testing against older sales when available.

There are 9 out of 1,606 total properties that have views associated with them. Views of substantially greater degree, depth, width and subject matter were found during the field review, and while not all were represented by local sales, they were clearly of value and needed to be addressed. Comparing pictures of the sales to these properties and drawing upon our experience from surrounding areas, we developed an opinion of the contributory value of those views.

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 home's 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 (000005 000024 000000)



B2 -- AVG-20 (000015 000012 000000)



B1 -- AVG-10 (000009 000028 000000)



A0 -- AVG (000012 000011 000000)



A0 -- AVG (000013 000013 000000)



A0 -- AVG (000014 000026 000000)



A0 -- AVG (000008 000030 000000)



A1 -- AVG+10 (000009 000010 00000A)



A1 -- AVG+10 (000003 000007 000000)



A1 -- AVG+10 (000013 000005 000003)



A2 -- AVG+20 (000004 000025 000002)



A2 -- AVG+20 (000004 000033 000009)



A2 -- AVG+20 (000009 000012 000019)



A2 -- AVG+20 (000009 000024 000000)



A3 -- AVG+30 (000009 000012 000009)



A3 -- AVG+30 (000002 000022 000000)



A3 -- AVG+30 (000006 000051 000000)



A4 -- EXC (000007 000019 000007)



A4 -- EXC (000008 000003 000003)



A4 -- EXC (000008 000030 000001)



A5 -- EXC+10 (000008 000059 000000)



A5 -- EXC+10 (000008 000060 000000)



A5 -- EXC+10 (000007 000019 000010)



A5 -- EXC+10 (000011 000040 000014)



A6 -- EXC+20 (000011 000040 000032)

SECTION 11

PUBLIC UTILITY VALUATION



Avitar Associates of New England, Inc.

Municipal Services Company

**PUBLIC UTILITY
TRANSMISSION ASSETS
ASSESSMENT REPORT
For
Town of Kensington
2023**

Utility: PSNH dba Eversource

Utility: Hudson Light

Utility: Mass Municipal

Utility: Taunton Municipal

Utility: Unitil

Utility: Northern Utilities

Utility: Nextera

**Chad Roberge, Sr. Assessor
NH DRA Certified Assessor Supervisor**

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



Avitar Associates of New England, Inc.
Municipal Services Company

September 1, 2023

Town of Kensington
Board of Selectmen
95 Amesbury Road
Kensington, NH 03833

Re: Assessment of Your Public Utilities

Dear Board Members:

As Public Utility distribution assets are valued via the NH Legislative Formula commonly referred to as HB700 and not Market Value, they are not included in this Assessment Report. Only the Transmission assets are still assessed via an opinion of Market Value and therefore further detailed in the enclosed report Public Utilities Assessment Report.

The attached report is a complete review and explanation of my market value opinion as of 4/1/2023, as well as pertinent facts resulting in this opinion.

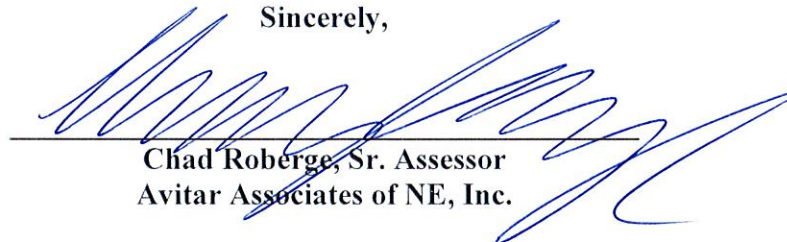
I have relied upon the data provided by the following identifying all their property in the town. No field data collection was undertaken by me or anyone from my office.

Utility: PSNH dba Eversource
Utility: Mass Municipal
Utility: Unitil
Utility: Nextera

Utility: Hudson Light
Utility: Taunton Municipal
Utility: Northern Utilities

All assumptions and limiting conditions are identified in this report.

Sincerely,



Chad Roberge, Sr. Assessor
Avitar Associates of NE, Inc.

CRsjc

PUBLIC UTILITY VALUATION

As New Hampshire law, HB700, dictates how all “distribution assets” of a public utility are to be assessed, all utilities are first classified and/or separated into three categories, as follows:

1. Distribution Assets

All assets used to distribute and deliver the service to the user.

2. Transmission Assets

These are assets used to send the power, water, gas or oil from generation point to point across state or country to a point wherein a distribution system takes over to deliver to the user.

3. Generation Assets

As the name implies, this is all the assets used for generation and/or to create the service being transmitted elsewhere or distributed locally.

For the years of 2020 thru 2024, the law provides a phased in use of HB700. What this means is that in 2020, each municipality will use 80% of the 2018 MS-1 reported utility value plus 20% of the HB700 value. In 2021, each municipality will use 60% of the 2018 MS-1 reported utility value plus 40% of the HB700 value, then 40-60, 20-80 and in 2025 100% HB700 value. This applies only to the distribution assets of all public utilities.

Distribution assets will be valued based on HB700 which requires the assessor to annually combine 70% of the original cost and 30% of the netbook value for Electric and Oil or Gas Pipelines. That total is then multiplied by 1.03 for the use of the Public Right-of-Way, to arrive at the taxable value.

For public Water Utilities, HB700 requires the assessor to annually combine 25% of the original costs and 75% of the netbook value. That total is then multiplied by 1.03 for the use of the Public Right-of-Way, to arrive at the taxable value.

Transmission assets will be valued based on the Replacement Cost New approach to value using the original cost data and year in service provided by the utility and the use of Whitman, Requardt & Associates, LLP Handy-Whitman Index of Public Utility Construction Costs. This is a well-recognized authority in cost trending that uses data from across the country and is updated annually. It is proprietary and copy protected for which Avitar holds and maintains a license to use.

Generation assets will be valued by either the Income Approach to Value, if data is available or based on the Replacement Cost New approach to value using the original cost data and year in service provided by the utility and the use of Whitman, Requardt & Associates, LLP Handy-Whitman Index of Public Utility Construction Costs. This is a well-recognized authority in cost trending that uses data from across the country and is updated annually. It is proprietary and copy protected for which Avitar holds and maintains a license to use.

Or when possible, both approaches are used, with the assessor determining the final opinion of value being one or the other or a combination of both and noting such on the assessment record card.

Transmission & Generation Assets

Assumptions

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

Methodology – Replacement Cost New Less Depreciation

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

Towers – Reported Original Cost \$150,000 Year in Service 1984

1984 Index = 233

2009 Base Year Index = 553

$150,000 \div 2.33 = 64,377.68 \times 5.53 = \$356,008.57$ Replacement Cost New

This replacement cost must then be depreciated for age.

If that depreciation was 59%, the value would be $\$356,008 \times 41\%$

Good = \$145,964 or \$146,000, rounded.

As all Public Utility distribution assets are now assessed via NH legislative formula and not market value, only Transmission assets are detailed further via the enclosed Assessment Report.

Objective

To determine the fair market value of the public utility transmission assets in your town for the following:

Utility Name: PSNH dba Eversource	Map/Lot: 19-2
Utility Name: Hudson Light	Map/Lot: 19-2-2
Utility Name: Mass Municipal	Map/Lot: 19-2-3
Utility Name: Taunton Municipal	Map/Lot: 19-2-4
Utility Name: Unitil	Map/Lot: 18-31
Utility Name: Northern Utilities	Map/Lot: 19-1
Utility Name: Nextera	Map/Lot: 19-2-1

Fair Market Value

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

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

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

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

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

These are three accepted approaches to fair market value:

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

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

Highest & Best Use

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

appropriate market, and second, the most profitable use within the market.¹ As a legally permitted use required for the health and wellbeing of the general public, the current use of the subject properties is estimated to be their highest and best use.

Comparable Sales Approach

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

Capitalized Income Approach

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

Replacement Cost Less Depreciation

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

¹ Glossary for Property Appraisal and Assessment

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

Age / Life depreciation data is readily available within the data of the utility companies themselves. As a rate of return is virtually guaranteed of and on the investment, the need for any type of economic depreciation is nullified in my opinion, because, while the rate of return is controlled and may be below general market investor desired returns at times, the risk inherent in normal investments has been removed as has normal market competition! As such, in my opinion, regulation is as positive, if not more positive, than the regulated rate of return is negative and no economic adjustment is needed. However, as repeated Superior and Supreme Court decisions have found in favor of some amount of economic depreciation, I have allowed some minor additional economic depreciation

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

“The cost approach is often the only method suitable for estimating the value of special purpose properties such as churches, funeral homes and schools. Similarly, in the case of residential properties, unique or highly individualized structure for which there are no effective market comparisons can frequently be appraised only by the Cost Approach.” (Underline added for emphasis). In the writers’ opinion, public utilities clearly fall into this group.

Assumptions & Limiting Conditions

1. The data provided by the local Public Utilities was a complete and accurate inventory for the Town.
2. No asset still in use will depreciate more than 80% despite actual age.
3. No item of the inventory should depreciate to zero value until it has failed.
4. As this is a highly regulated public utility, it is my opinion that I am limited to the use of only the Replacement Cost New Less Depreciation Approach to establish an opinion of market value as discussed on the prior pages of this report.
5. Non-Utility land, owned by the local Public Utilities is valued similarly to all other land in the town.

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

The first step in this approach is to inventory or acquire an inventory of all of the subject property assets by category, original year in service and original cost. This was not done by the writer, but rather provided by the local Public Utilities and assumed to be complete and accurate. That provided report can be found in the Exhibits section.

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

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

Electrical

Transmission Plant	1.65% Per Year =	60 Year Average Life
Trans Towers & Fixtures	1.65% Per Year =	60 Year Average Life
Trans Poles & Fixtures	1.65% Per Year =	60 Year Average Life
Trans Overhead Conductor	1.65% Per Year =	60 Year Average Life
Trans Underground Conduit	1.65% Per Year =	60 Year Average Life
Generation	2.00% Per Year=	50 Year Average Life

Gas

Transmission Plant	1.50% Per Year =	66.6 Year Average Life
Trans Structures & Improve	1.50% Per Year =	66.6 Year Average Life
Trans Mains	1.50% Per Year =	66.6 Year Average Life
Trans Meas & Reg Equip	1.50% Per Year =	66.6 Year Average Life
Productions	1.50% Per Year =	66.6 Year Average Life

Water

Transmission Tanks	3.00% Per Year =	33.3 Year Average Life
Trans Concrete Reservoir	2.00% Per Year =	50 Year Average Life
Tans Mains	2.00% Per Year =	50 Year Average Life

Max Depreciation – All Utility Categories is 80%

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

Public Right of Way (PRW) & Utilities Valuation

PRW

Assumptions

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

Final Opinion of Market Value 4/1/2023

Utility: PSNH dba Eversource	Map/Lot: 19-2	Value: \$2,704,600
Utility: Hudson Light	Map/Lot: 19-2-2	Value: \$200
Utility: Mass Municipal	Map/Lot: 19-2-3	Value: \$6,900
Utility: Taunton Municipal	Map/Lot: 19-2-4	Value: \$200
Utility: Unitil	Map/Lot: 18-31	Value: \$13,237,900
Utility: Northern Utilities	Map/Lot: 19-1	Value: \$1,530,300
Utility: Nextera	Map/Lot: 19-2-1	Value: \$253,400

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

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

Once the final values are established, the Towns prior year Median Equalization Ratio is applied to arrive at the final assessment. This ensures all of the utility assets, distribution, transmission and generation are equitably assessed, as by law the distribution assets are required to be equalized in that manner. Even in a revaluation year, the prior year ratio should be used and not the assumed 100% of the revaluation update year in our opinion as that would result in the equalization ratio 100% being used two years in a row, once in the year of the revaluation and again in the following year when you then apply the prior year ratio.

Certification (Resume Located on Page 3)

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

1. The statements contained herein are accurate and true.
2. The analysis and results are my personal unbiased professional opinion and conclusions.
3. I have no present or prospective interest in the property.
4. I am aware of no bias with respect to this property or any part of this report.
5. My analysis, opinion and conclusions are my own.



Chad Roberge,
DRA Certified Real Property Assessor Supervisor,
Avatar Associates, Inc.

AVITAR ASSOCIATES OF NEW ENGLAND INC.

Utility Valuation Report Listing

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

UTILITY NAME: KENSINGTON-PSNH TRANS-2023

UTILITY VALUATION YEAR: 2023

E354 TRANS, TOWERS & FIXTURES

Year In	Units	Original Cost	Replacement Cost	Depreciation	Factor	Assessment Value
1988	1	\$ 250,638	\$ 734,629	% 0.58		\$ 310,381

E354 Subtotals: 1 \$ 250,638 \$ 734,629 \$ 310,381

E355 TRANS, POLES & FIXTURES

Year In	Units	Original Cost	Replacement Cost	Depreciation	Factor	Assessment Value
1983	1	\$ 738,719	\$ 2,634,984	% 0.66		\$ 895,895
1988	1	\$ 352,392	\$ 1,117,306	% 0.58		\$ 472,062
2015	1	\$ 38,462	\$ 47,061	% 0.13		\$ 40,849
2019	1	\$ 3,045	\$ 3,471	% 0.07		\$ 3,242

E355 Subtotals: 4 \$ 1,132,618 \$ 3,802,822 \$ 1,412,048

E356 TRANS, OVER CONDUCT & DE

Year In	Units	Original Cost	Replacement Cost	Depreciation	Factor	Assessment Value
1983	1	\$ 424,320	\$ 1,742,310	% 0.66		\$ 592,385
1988	1	\$ 406,693	\$ 1,573,589	% 0.58		\$ 664,841
1999	1	\$ 1,826	\$ 4,686	% 0.40		\$ 2,830
2015	2	\$ 23,194	\$ 35,407	% 0.13		\$ 30,733

E356 Subtotals: 5 \$ 856,033 \$ 3,355,992 \$ 1,290,789

GRAND TOTALS FOR KENSINGTON-PSNH TRANS-2023:

\$ 2,239,289 \$ 7,893,443 \$ 3,013,200

ECONOMIC

0.9000

\$ 2,711,900

PSNH Eversource - \$2,704,600

Hudson Light & Power - \$200

Mass Municipal - \$6,900

Taunton Municipal - \$200

Total - \$2,711,900*

PYR 1.00
* 2711,900

OWNER INFORMATION				SALES HISTORY				PICTURE	
PSNH	DBA EVERSOURCE P O BOX 270			Date	Book	Page	Type	Price	Grantor
HARTFORD, CT 06141-0270									
LISTING HISTORY				NOTES					
04/01/20	LMUL			VALUES UPDATED PER HB700 (IF APPLICABLE);					
10/20/17	JBVL								
07/15/08	INSP	MARKED FOR INSPECTION							
04/01/87	BOS								
EXTRA FEATURES VALUATION									
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes		
UTILITY-TRANSMISSION	2,704,600			100	1.00	100	2,704,600		
UTILITY-TRANSMISSION	750,000			100	1.00	100	750,000	CCESTMT+250 ACX3000A	
						3,454,600			
MUNICIPAL SOFTWARE BY AVITAR									
KENSINGTON ASSESSING OFFICE									
PARCEL TOTAL TAXABLE VALUE									
Year	Building	Features	Land						
2021	\$ 0	\$ 2,989,200	\$ 0						
			Parcel Total:	\$ 2,989,200					
2022	\$ 0	\$ 2,622,000	\$ 0						
			Parcel Total:	\$ 2,622,000					
2023	\$ 0	\$ 3,454,600	\$ 0						
			Parcel Total:	\$ 3,454,600					
LAND VALUATION									
Zone: RES	Minimum Acreage: 2.00	Minimum Frontage: 200	Site:	Driveway:	Road:				
Land Type UTILITY-ELEC	Neighborhood: E		Cond	Ad Valorem	SPI R	Tax Value	Notes		
0 ac									

PICTURE		OWNER		TAXABLE DISTRICTS		KENSINGTON BUILDING DETAILS	
<div></div>		<div>PSNH DBA EVERSOURCE P O BOX 270 HARTFORD, CT 06141-0270</div>		<div>DistrictPercentage</div>		<div>Model: Roof: Ext: Int: Floor: Heat: Bedrooms: Baths: A/C: Extra Kitchens: Quality: Com. Wall: Stories: Base Type:</div>	
PERMITS		Date	Permit ID	Permit Type	Notes	BUILDING SUB AREA DETAILS	
<div></div>						2023 BASE YEAR BUILDING VALUATION	
<div></div>						<div>Year Built: Condition For Age: Physical: Functional: Economic: Temporary:</div>	

OWNER INFORMATION		SALES HISTORY			
HUDSON LIGHT & POWER DEPT.		Date	Book	Page	Type Price Grantor
C/O PROPERTY TAX-PSX/JB 700 UNIVERSE BOULEVARD JUNO BEACH, FL 33408					

LISTING HISTORY		NOTES	
04/01/20	LMUL	NEW PARCEL DUE TO DRA INFORMATION. EFF 4/20 VALUES UPDATED PER HB700 (IF APPLICABLE);	
10/20/17	JBVL		
10/02/05	BOS		

EXTRA FEATURES VALUATION					
Feature Type	Units	Length x Width	Size Adj	Rate	Cond Market Value Notes
UTILITY-TRANSMISSION	200		100	1.00	100 200 200

MUNICIPAL SOFTWARE BY AVITAR			
KENSINGTON ASSESSING OFFICE			
PARCEL TOTAL TAXABLE VALUE			
Year	Building	Features	Land
2021	\$ 0	\$ 200	\$ 0
Parcel Total: \$ 200			
2022	\$ 0	\$ 100	\$ 0
Parcel Total: \$ 100			
2023	\$ 0	\$ 200	\$ 0
Parcel Total: \$ 200			

LAND VALUATION			
Zone: RES	Minimum Acreage: 2.00	Minimum Frontage: 200	Site:
Land Type	UTILITY-ELEC	Neighborhood: A	Condition Ad Valorem SPI R Tax Value Notes

0 ac

OWNER INFORMATION				SALES HISTORY				
MASS MUNICIPAL WHOLESALE ELECT				Date	Book	Page	Type	
C/O PROPERTY TAX-PSX/JB 700 UNIVERSE BOULEVARD JUNO BEACH, FL 33408								
LISTING HISTORY				NOTES				
04/01/20	LMUL			NEW PARCEL DUE TO DRA INFORMATION: GENERATION: EFF 4/20 VALUES UPDATED PER HB700 (IF APPLICABLE):				
10/20/17	JBVL							
03/10/05	BOS							

EXTRA FEATURES VALUATION							MUNICIPAL SOFTWARE BY AVITAR			
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	KENSINGTON ASSESSING OFFICE			
UTILITY-TRANSMISSION	6,900		100	1.00	100	6,900				
							PARCEL TOTAL TAXABLE VALUE			
							Year	Building	Features	Land
							2021	\$ 0	\$ 5,700	\$ 0
							Parcel Total: \$ 5,700			
							2022	\$ 0	\$ 4,800	\$ 0
							Parcel Total: \$ 4,800			
							2023	\$ 0	\$ 6,900	\$ 0
							Parcel Total: \$ 6,900			

LAND VALUATION				LAST REVALUATION: 2023			
Zone: RES	Minimum Acreage: 2.00	Minimum Frontage: 200		Site:	Driveway:	Road:	
Land Type	UTILITY-ELEC	Neighborhood: A		Cond	Ad Valorem	SPI	R Tax Value Notes
<hr/>							
0 ac							

PICTURE		OWNER		TAXABLE DISTRICTS		BUILDING DETAILS	
		MASS MUNICIPAL WHOLESALE ELE		District	Percentage	Model: Roof: Ext: Int: Floor: Heat: Bedrooms: Baths: Extra Kitchens: A/C: Quality: Com. Wall: Stories: Fixtures: Fireplaces: Generators: Base Type:	
				PERMITS			
		Date	Permit ID	Permit Type	Notes		
						BUILDING SUB AREA DETAILS	
						2023 BASE YEAR BUILDING VALUATION	
						Year Built:	
						Condition For Age:	
						Physical:	
						Functional:	
						Economic:	
						Temporary:	
						%	
						%	

OWNER INFORMATION		SALES HISTORY				PICTURE	
TAUNTON MUNICIPAL LIGHTING CO		Date	Book	Page	Type		Price
C/O PROPERTY TAX-PSX/JB 700 UNIVERSE BOULEVARD JUNO BEACH, FL 33408							
LISTING HISTORY		NOTES					
04/01/20	LMUL	NEW PARCEL DUE TO DRA INFORMATION; GENERATION; EFF 4/20 VALUES					
10/20/17	JBVL	UPDATED PER HB700 (IF APPLICABLE);					
10/03/05	BOS						

EXTRA FEATURES VALUATION							MUNICIPAL SOFTWARE BY AVITAR			
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes			
UTILITY-TRANSMISSION	200		100	1.00	100	200				
						200				
<div>KENSINGTON ASSESSING OFFICE</div>										
PARCEL TOTAL TAXABLE VALUE										
Year	Building	Features	Land							
2021	\$ 0	\$ 200	\$ 0							
		Parcel Total: \$ 200								
2022	\$ 0	\$ 100	\$ 0							
		Parcel Total: \$ 100								
2023	\$ 0	\$ 200	\$ 0							
		Parcel Total: \$ 200								

LAND VALUATION				LAST REVALUATION: 2023			
Zone: RES	Minimum Acreage: 2.00	Minimum Frontage: 200		Site:		Driveway:	Road:
Land Type	UTILITY-ELEC	Neighborhood: A		Cond	Ad Valorem	SPI R	Tax Value Notes

0 ac

PICTURE		OWNER		TAXABLE DISTRICTS		BUILDING DETAILS				
		TAUNTON MUNICIPAL LIGHTING C		District	Percentage	Model:				
				Bedrooms:		Baths:	Fixtures:			
		C/O PROPERTY TAX-PSX/JB 700 UNIVERSE BOULEVARD JUNO BEACH, FL 33408		PERMITS		Roof:		Extra Kitchens:	Fireplaces:	
				Date	Permit ID	Permit Type	Notes	Floor:		Generators:
						Heat:		Bedrooms:	Baths:	Fixtures:
						A/C:		Extra Kitchens:		Fireplaces:
						Quality:		Generators:		
						Com. Wall:				
						Stories:				
						Base Type:				
						BUILDING SUB AREA DETAILS				
						2023 BASE YEAR BUILDING VALUATION				
						Year Built:				
						Condition For Age:				
Physical:										
Functional:										
Economic:										
Temporary:										
%										

ELECTRIC UTILITY COMPANY REPORT OF UTILITY COMPANY ASSETS

TO BE FILED BY ALL ELECTRIC DISTRIBUTION COMPANIES ANNUALLY BY MAY 1ST
(See RSA 72:8-d: N.H. Admin Rule Rev 1907)

CURRENT TAX YEAR:

2023

DATED
8/15/2023

KENSINGTON, NH

Municipality

A. COMPANY INFORMATION:

Name of Utility Company	<u>Unitil Energy Systems, Inc</u>
Name of Owner:	
Business Address:	<u>6 Liberty Lan West Hampton, nh 03842</u>
Billing Address (if different):	
Authorized Agent Name & Title:	<u>Jonathan A. Giegerich Tax Manager</u>
Agents Phone Number:	<u>605-772-0557</u>
Agents E-mail:	<u>giegerichi@unitil.com</u>

B.SUMMARY. SEE 72:8-D, VI(a). Lines 1(a), 3(b) and 4(b) to be completed by Assessing Officials.

	Utility Company Assets (a)	Formula (b)	Value (c)
(1) Final Locally Assessed Value 2018	8,172,817		
(2) 2018 Adjustment (sec. D, line 7(c))	5,754,725		
(3) TAX YEAR 2018 (add lines 1 and 2)	13,927,542	20%	2,785,508
(4) CURRENT TAX YEAR (sec. C, line 5(c))	13,065,523	80%	10,452,418
(5) CURRENT YEAR VALUE OF UTILITY COMPANY ASSETS (add lines (3)(c) and (4)(c))			13,237,927

C. CURRENT TAX YEAR. See RSA 72:8-d, II(c)

	Utility Company Assets (a)	Formula (b)	Value (c)
(1) Original Cost (sec E, line 24(b))	14,006,442	70%	9,804,509
(2) Net Book Value (sec E, line 24(d))	9,601,548	30%	2,880,464
	(3) Weighted Average (add lines (1)(c) and (2)(c))		12,684,974
(4) Public Rights of Way Assessment (multiply line (3)(c) by line (4)(b))		3%	380,549
	(5) TOTAL (add lines (3)(c) and (4)(c))		13,065,523

D. TAX YEAR 2018 ADJUSTMENT. See RSA 72:8-d, VI(a)(5).

	Original Costs (a)	Net Book Value (b)	Weighted Average (c)
(1) Current Tax Year (sec E, line 24)	14,006,442	9,601,548	
(2) Tax Year 2018 (Form PA-84-4, line 8)	7,498,463	6,163,126	
(3) Change (subtract line 2 from line 1)	6,507,979	3,438,422	
(4) RSA 72:8-d, II(a)(1) Formula	70%	30%	
(5) Adjustment (multiply line 3 by line 4)	4,555,585	1,031,527	5,587,112
(6) Public Rights of Way (multiply line (5)(c) by line (6)(b))		3%	167,613
	(7) TOTAL (add lines (5)(c) and (6)(c))		5,754,725


ADDITIONAL NOTES

Company altered the 2018 base data, the assessor did not holding the 2018 data stable.
line 44 added to line 23 for assessing

FINAL ASSESSMENT MUST BE EQUALIZED BY THE PRIOR YEAR RATIO EVEN IN REVALUATION YEARS**PR YR RATIO**

DISTRIBUTION ASSESSMENT:	1.000	13,237,927	FINAL ASSESSMENT:	\$13,237,900
TRANSMISSION ASSESSMENT:	1.000		FINAL ASSESSMENT:	\$0
CROSS COUNTRY EASEMENTS:	ACRES=	0	\$/ACRE	\$3,000
FINAL TOTAL ASSESSMENT=				\$13,237,900

OWNER INFORMATION		SALES HISTORY				PICTURE	
UNITIL ENERGY SYSTEMS, INC CAPITAL DISTRIB. OPERATIONS CE 6 LIBERTY LANE WEST HAMPTON, NH 03842-1720		Date	Book	Page	Type	Price Grantor	
LISTING HISTORY		NOTES					
04/01/20 LMUL 03/14/16 CRPM 03/30/15 CRPR 08/10/12 JBVL 08/07/08 KMYL 07/15/08 INSP 05/30/01 HPNC 04/01/87 BOS		EXETER ELECTRIC COMPANY-RENOVATIONS 1968OFFICE ADDED 1993;8/08: 20X17 FFU=MECHANICAL ROOM, 32X25 FFE/SLB= KITCHEN, BATH COUNT= (1) 9 FIXT, (1) 3 FIXT, (1) 2 FIXT; 8/12 2 BTHS=AVG 4 USE; FIX SHED MEAS, PUMPS & TANKS REMOVED; COF/FFF ONLY; CENTRAL AC; GAR HEAT/FA NO DUCTS; FURN 11; TOUR W/MANAGER; 3/15 NO START CK16; 3/16 NOT SURE IF IT WILL BE BUILT; VALUES UPDATED PER HB700 (IF APPLICABLE);					
EXTRA FEATURES VALUATION							
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes	
SHED-WOOD	648	36 x 18	85	10.00	50	2,754	
SHED-EQUIPMENT	1,560	20 x 78	70	8.00	50	4,368	
LEAN-TO	2,000	20 x 100	68	4.00	50	2,720 ATT REAR GAR	
UTILITY-DISTRIBUTION	13,237,900		100	1.00	100	13,237,900	
13,247,700							
MUNICIPAL SOFTWARE BY AVITAR							
KENSINGTON ASSESSING OFFICE							
PARCEL TOTAL TAXABLE VALUE							
Year	Building	Features	Land				
2021	\$ 447,900	\$ 16,045,100	\$ 364,050	Parcel Total: \$ 16,857,050			
2022	\$ 447,900	\$ 13,810,800	\$ 363,969	Parcel Total: \$ 14,622,669			
2023	\$ 419,200	\$ 13,247,700	\$ 660,530(c)	Parcel Total: \$ 14,516,230			
(Card Total: \$ 14,327,430)							
LAND VALUATION							
LAST REVALUATION: 2023							
Zone: RES Minimum Acreage: 2.00 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	
UTILITY-ELEC	2,000 ac	290,000	E	100	100	100 -- LEVEL 150 435,000 0 N 435,000	
UTILITY-ELEC	10,550 ac	x 10,000	X	94	100	-- LEVEL 75 74,400 0 N 74,400	
WETLANDS	4,650 ac	x 10,000	X	94	100	-- LEVEL 10 4,400 100 N 112	
UNMNGD HARDWD	7,700 ac	x 10,000	X	94	100	-- LEVEL 75 54,300 75 N 691	
UNMNGD PINE	2,000 ac	x 10,000	X	94	100	-- LEVEL 75 14,100 65 N 327	
UTILITY-ELEC	400,000 ft	x 375	E	100	100	-- LEVEL 100 150,000 0 N 150,000	
26,900 ac 732,200 660,530							



OWNER
UNTL ENERGY SYSTEMS, INC
CAPITAL DISTRIB. OPERATIONS CE
6 LIBERTY LANE WEST
HAMPTON, NH 03842-1720

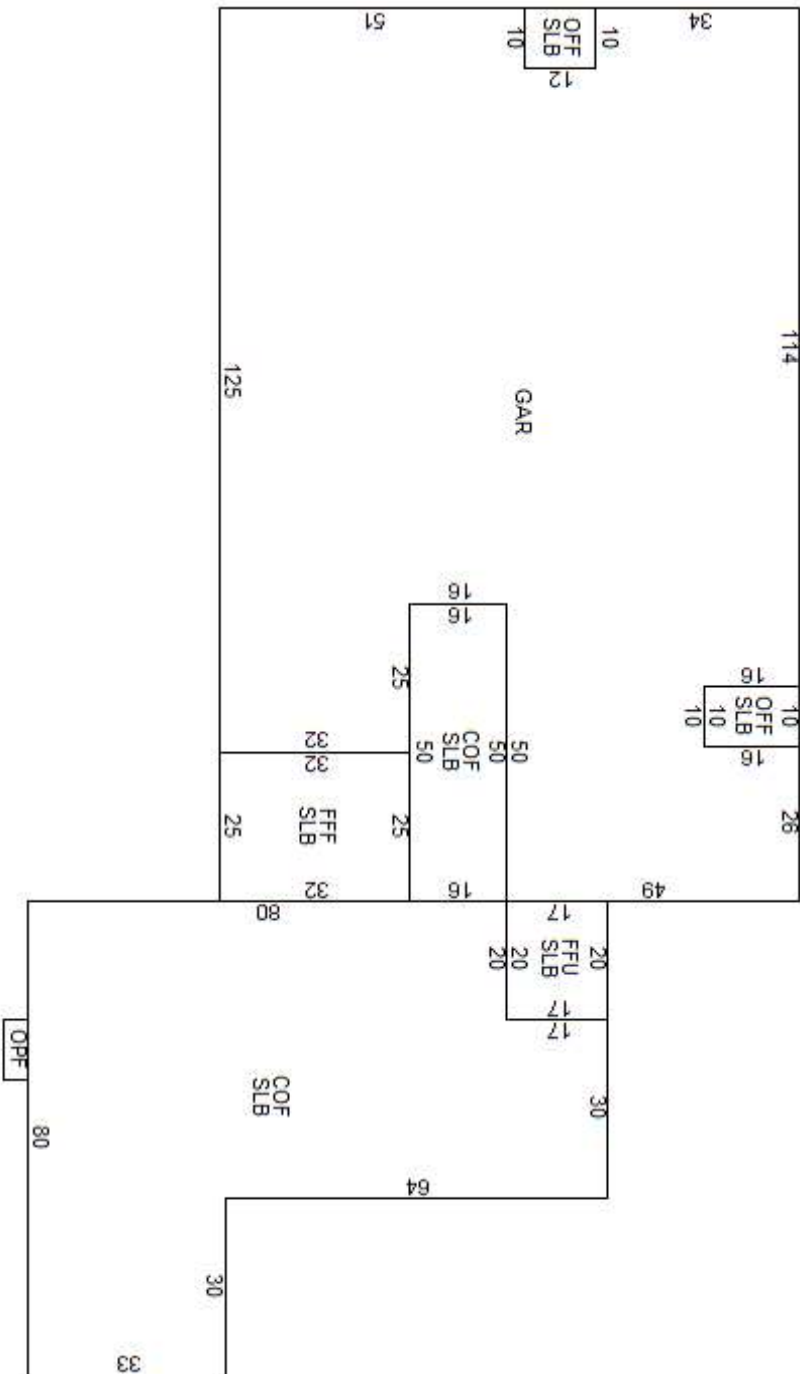
TAXABLE DISTRICTS

District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes
11/03/14	14-18-31	NEW BUILDING	BASEBALL DUGOUT 2

BUILDING DETAILS
Model: 1.00 STORY UTILITIES
Roof: FLAT/RUBBER MEMBRNE
Ext: BR ON MASONRY/ALUM SIDING
Int: AVERAGE 4 USE/MINIMUM
Floor: CONCRETE
Heat: OIL/STEAM
Bedrooms: Baths: 2.0 Fixtures:
Extra Kitchens: Fireplaces:
A/C: Yes 50.00 % Generators: 1
Quality: A0 AVG
Com. Wall:
Size Adj: 0.7449 Base Rate: UTL 45.00
Bldg. Rate: 0.6555
Sq. Foot Cost: \$ 29.50



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
SLB	FNDTN SLAB	7720	0.00	0
FFF	FST FLR FIN	800	1.00	800
OFF	OFFICE AREA	280	1.00	280
FFU	FST FLR UNFIN	340	0.50	170
OPF	OPEN PORCH	40	0.25	10
GAR	GARAGE ATTCHD	12670	0.45	5702
COF	COM OFFICE	6300	1.75	11025
GLA:		7,100	28,150	17,987

2023 BASE YEAR BUILDING VALUATION
Market Cost New: \$ 530,617
Year Built: 1954
Condition For Age: AVERAGE 21 %
Physical:
Functional:
Economic:
Temporary:
Total Depreciation: 21 %
Building Value: \$ 419,200

OWNER INFORMATION				SALES HISTORY				PICTURE	
UNITIL ENERGY SYSTEMS, INC CAPITAL DISTRIB. OPERATIONS CE 6 LIBERTY LANE WEST HAMPTON, NH 03842-1720				Date	Book	Page	Type	Price	Grantor
				NOTES					
LISTING HISTORY				EXETER HAMPTON ELECTRIC;					
08/10/12	JBVL	MARKED FOR INSPECTION							
08/07/08	KMYL								
07/15/08	INSP								
04/01/87	BOS								
EXTRA FEATURES VALUATION									
Feature Type	Units	Length x Width	Size Adj	Rate	Cond	Market Value	Notes	MUNICIPAL SOFTWARE BY AVITAR KENSINGTON ASSESSING OFFICE	
LIGHTS-PARKING LOT/S	12		100	1,700.00	75	15,300	SINGLE		
FENCE COMMERCIAL/FT	10,800		61	15.00	100	98,820	EST		
PAVING	54,700	1 x 54700	60	3.25	70	74,666	EST 70% COND		
						188,800			
(Card Total: \$ 188,800)								PARCEL TOTAL TAXABLE VALUE	
LAST REVALUATION: 2023									
Zone: Minimum Acreage: Minimum Frontage: Site: Driveway: Road:									
Land Type UTILITY-ELEC Neighborhood: E				Cond	Ad Valorem	SPI	R	Tax Value	Notes
0 ac									

GAS UTILITY COMPANY REPORT OF UTILITY COMPANY ASSETS

TO BE FILED BY ALL GAS DISTRIBUTION COMPANIES ANNUALLY BY MAY 1ST

(See RSA 72:8-d: N.H. Admin Rule Rev 1907)

CURRENT TAX YEAR:**2023****KENSINGTON**

Municipality

DATE**9/15/2023****A. COMPANY INFORMATION:**

Name of Utility Company **Northern Utilities Inc**
 Name of Owner: _____
 Business Address: **6 Liberty Land West Hampton, nh 03842**
 Billing Address (if different): _____
 Authorized Agent Name & Title: **Jonathan A. Geigerich Tax Manager**
 Agents Phone Number: **603-772-0775**
 Agents E-mail: **giegerihj@unitil.com**

B.SUMMARY. SEE 72:8-D, VI(a). Lines 1(a), 3(b) and 4(b) to be completed by Assessing Officials.

	Utility Company Assets (a)	Formula (b)	Value (c)
(1) Final Locally Assessed Value 2018	1,486,111		
(2) 2018 Adjustment (sec. D, line 7(c))	267,499		
(3) TAX YEAR 2018 (add lines 1 and 2)	1,753,610	20%	350,722
(4) CURRENT TAX YEAR (sec. C, line 5(c))	1,474,414	80%	1,179,531
(5) CURRENT YEAR VALUE OF UTILITY COMPANY ASSETS (add lines (3)(c) and (4)(c))			1,530,253

C. CURRENT TAX YEAR. See RSA 72:8-d, II(c)

	Utility Company Assets (a)	Formula (b)	Value (c)
(1) Original Cost (sec E, line 24(b))	1,560,827	70%	1,092,579
(2) Net Book Value (sec E, line 24(d))	1,129,636	30%	338,891
(3) Weighted Average (add lines (1)(c) and (2)(c))			1,431,470
(4) Public Rights of Way Assessment (multiply line (3)(c) by line (4)(b))		3%	42,944
(5) TOTAL (add lines (3)(c) and (4)(c))			1,474,414

D. TAX YEAR 2018 ADJUSTMENT. See RSA 72:8-d, VI(a)(5).

	Original Costs (a)	Net Book Value (b)	Weighted Average (c)
(1) Current Tax Year (sec E, line 24)	1,560,827	1,129,636	
(2) Tax Year 2018 (Form PA-84-4, line 8)	1,269,918	942,730	
(3) Change (subtract line 2 from line 1)	290,909	186,906	
(4) RSA 72:8-d, II(a)(1) Formula	70%	30%	
(5) Adjustment (multiply line 3 by line 4)	203,636	56,072	259,708
(6) Public Rights of Way (multiply line (5)(c) by line (6)(b))		3%	7,791
(7) TOTAL (add lines (5)(c) and (6)(c))			267,499

ADDITIONAL NOTES

assessor accepted 2018 data provided but did not allow negative numbers and reset to 0

0

FINAL ASSESSMENT MUST BE EQUALIZED BY THE PRIOR YEAR RATIO EVEN IN REVALUATION YEARS**PR YR RATIO**

DISTRIBUTION ASSESSMENT:	1.000	1,530,253	FINAL ASSESSMENT:	\$1,530,300
TRANSMISSION ASSESSMENT:	1.000	0	past error in DIST now	\$0
CROSS COUNTRY EASEMENTS:	ACRES=	0	\$/ACRE	\$3,000
FINAL TOTAL ASSESSMENT=				\$1,530,300

OWNER INFORMATION		SALES HISTORY				PICTURE							
UNITIL CORPORATION DBA NORTHERN UTILITIES 6 LIBERTY LANE WEST		<div>Date</div> <div>Book</div> <div>Page</div> <div>Type</div> <div>Price</div> <div>Grantor</div>											
HAMPTON, NH 03842													
LISTING HISTORY		NOTES											
04/01/20 LMUL 10/20/17 JBYL 08/16/12 DMVL 07/15/08 INSP 04/01/87 BOS		NORTHERN UTILITIES; VALUES UPDATED PER HB700 (IF APPLICABLE); MARKED FOR INSPECTION											
EXTRA FEATURES VALUATION						MUNICIPAL SOFTWARE BY AVITAR							
Feature Type	Units	Length	Width	Size Adj	Rate	Cond	Market Value	Notes	KENSINGTON ASSESSING OFFICE				
UTILITY-DISTRIBUTION	1,530,300			100		1.00	100	1,530,300					
										PARCEL TOTAL TAXABLE VALUE			
										Year	Building	Features	Land
										2021	\$ 0	\$ 1,410,000	\$ 0
										Parcel Total: \$ 1,410,000			
										2022	\$ 0	\$ 1,191,700	\$ 0
										Parcel Total: \$ 1,191,700			
										2023	\$ 0	\$ 1,530,300	\$ 0
										Parcel Total: \$ 1,530,300			
LAND VALUATION						LAST REVALUATION: 2023							
Zone: RES	Minimum Acreage: 2.00	Minimum Frontage: 200	Site:			Driveway:	Road:						
Land Type UTILITY-GAS	Neighborhood: E		Cond	Ad Valorem	SPI	R	Tax Value	Notes					
										0 ac			

PICTURE		OWNER	TAXABLE DISTRICTS		BUILDING DETAILS	
UNTIL CORPORATION DBA NORTHERN UTILITIES 6 LIBERTY LANE WEST HAMPTON, NH 03842			District	Percentage	Model:	
					Roof:	
					Ext:	
			Int:		Baths:	Fixtures:
			Floor:		Bedrooms:	
			Heat:		Extra Kitchens:	Fireplaces:
					A/C:	Generators:
					Quality:	
					Com. Wall:	
					Stories:	
					Base Type:	
					BUILDING SUB AREA DETAILS	
					2023 BASE YEAR BUILDING VALUATION	
					Year Built:	
					Condition For Age:	
					Physical:	
					Functional:	
					Economic:	
					Temporary:	

AVITAR ASSOCIATES OF NEW ENGLAND INC.

Utility Valuation Report Listing

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

UTILITY NAME: KENSINGTON-NEXTERA-2023

UTILITY VALUATION YEAR: 2023

E353 TRANS, STATION EQUIPMENT

Year In	Units	Original Cost	Replacement Cost	Depreciation	Factor	Assessment Value
1990	12	\$ 116,866	\$ 453,903	% 0.54		\$ 206,752
2003	2	\$ 15,500	\$ 40,549	% 0.33		\$ 27,168
2010	6	\$ 36,302	\$ 60,663	% 0.21		\$ 47,651

E353 Subtotals:	20	\$ 168,668	\$ 555,115			\$ 281,571
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GRAND TOTALS FOR KENSINGTON-NEXTERA-2023:

		\$ 168,668	\$ 555,115			\$ 281,600
--	--	-------------------	-------------------	--	--	-------------------

ECONOMIC

0.9000

\$ 253,400

OWNER INFORMATION				SALES HISTORY				PICTURE	
NEXTERA ENERGY SEABROOK, LLC C/O PROPERTY TAX-PSX/JB 700 UNIVERSE BOULEVARD JUNO BEACH, FL 33408				Date	Book	Page	Type	Price Grantor	
LISTING HISTORY				NOTES					
04/01/20 LMUL 10/20/17 JBVL 07/15/08 INSP 01/01/80 NONE				CHG IN VALUE DUE TO DRA SPLITTING INTO HUDSON POWER & LIGHT, TAUNTON MUNICIPAL LIGHTING CO. & MASS. MUNICIPAL WHOLESALE ELECT.F/N/A FPL ENERGY SEABROOK, LLC; VALUES UPDATED PER HB700 (IF APPLICABLE);					
EXTRA FEATURES VALUATION									
Feature Type		Units	Length x Width	Size Adj	Rate	Cond	Market Value Notes		
UTILITY-TRANSMISSION		253,400		100	1.00	100	253,400		
MUNICIPAL SOFTWARE BY AVITAR									
KENSINGTON ASSESSING OFFICE									
PARCEL TOTAL TAXABLE VALUE									
Year	Building		Features		Land				
2021	\$ 0		\$ 200,900		\$ 0		Parcel Total: \$ 200,900		
2022	\$ 0		\$ 185,900		\$ 0		Parcel Total: \$ 185,900		
2023	\$ 0		\$ 253,400		\$ 0		Parcel Total: \$ 253,400		
LAND VALUATION									
Zone: RES		Minimum Acreage: 2.00		Minimum Frontage: 200		Site:		Driveway: Road:	
Land Type UTILITY-ELEC		Neighborhood: E				Cond		Ad Valorem SPI R Tax Value Notes	
0 ac									

Town of

KENSINGTON

Rockingham County

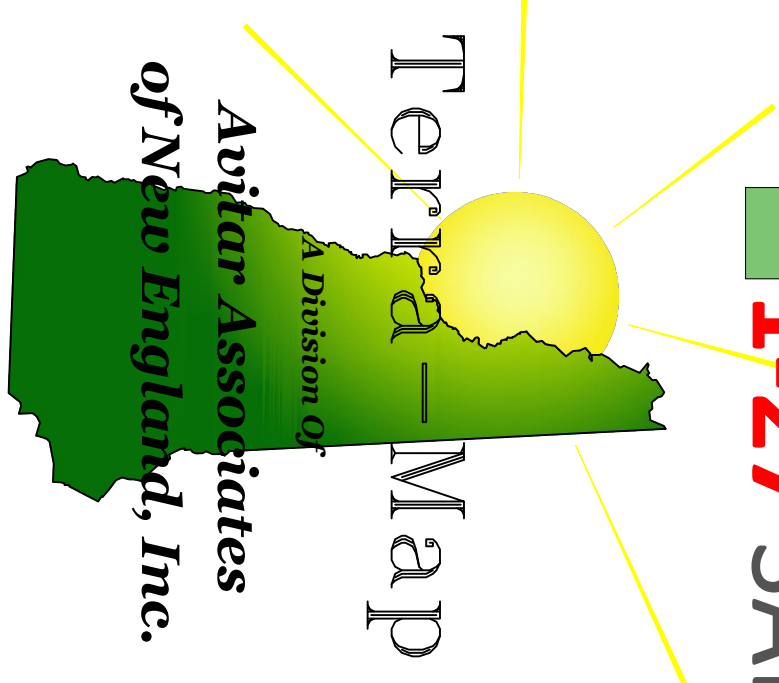
New Hampshire

2023 Revaluation

Neighborhood and Sales Map

LEGEND

- A AVG -40%
- B AVG -30%
- D AVG -10%
- E AVG
- F AVG +10%
- G AVG +20%
- H AVG +30%
- I AVG +40%
- M AVG +80%
- BACKLAND
- 1-27 SALE ID #



A Division of
Avatar Associates
of New England, Inc.

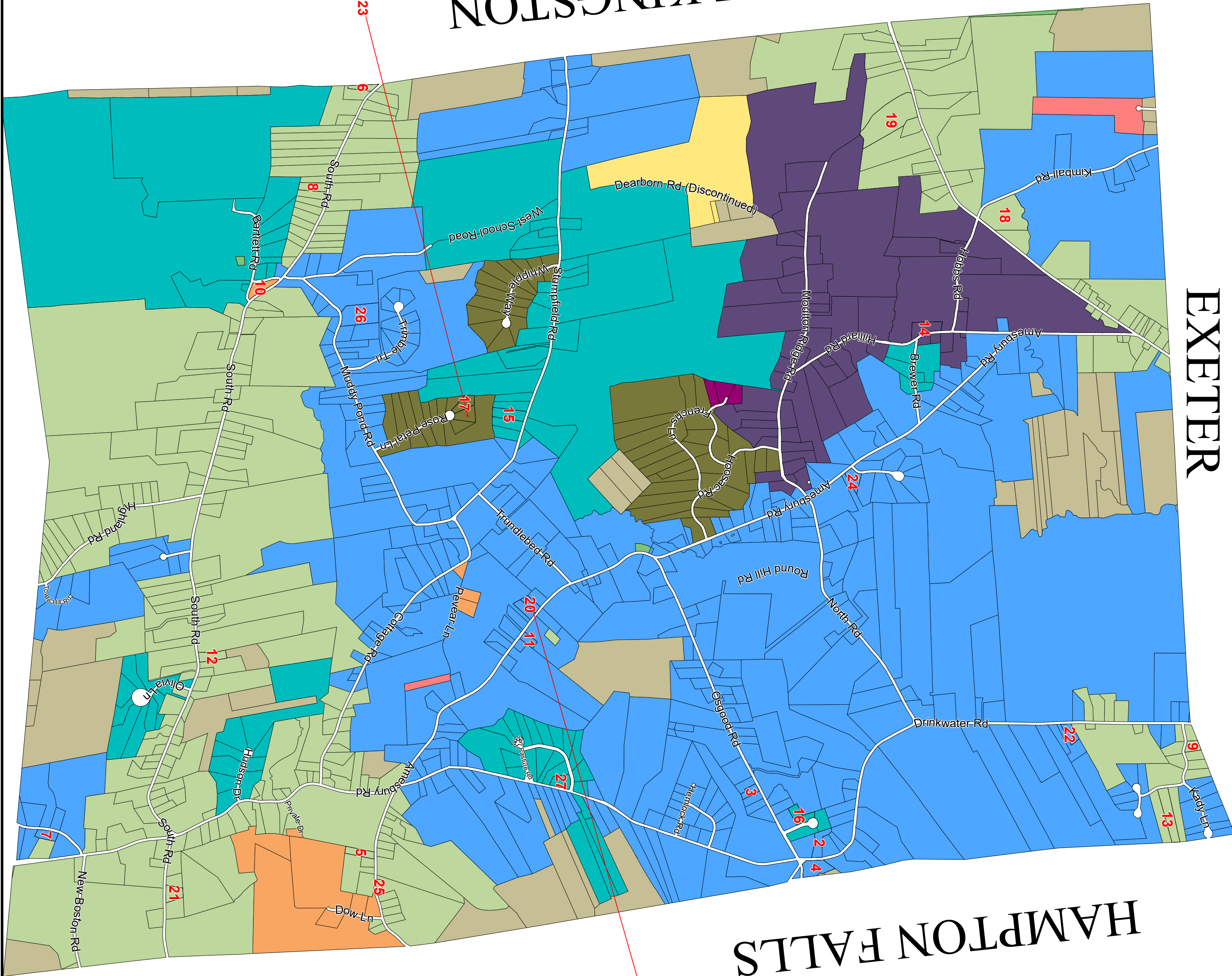
Sale and Neighborhood code
information was acquired from
Avatar Assessing database. Town
Boundary and Road information
was acquired from GRANIT.

EAST KINGSTON

EXETER

HAMPTON FALLS

SEABROOK



KENSINGTON SALES 2023

SALE ID #	PID	DATED	BOOK	PAGE	QUAL	PRICE	GRANTOR
1	000008000030000000	2022-04-25	6402	1982	Q	\$ 615,000.00	DYNAMIS DEVELOPMENT LLC
2	0000120000450000A2	2022-04-29	6403	1430	Q	\$ 1,360,000.00	TRUE NORTH DEVELOPMENT, LLC
3	000012000024000000	2022-04-29	6403	1447	Q	\$ 725,930.00	HICKEY, JOSEPH W
4	000012000039000000	2022-05-03	6404	1818	Q	\$ 927,000.00	BUXTON, LINDA; MILBURY, GARY, TRUSTEES
5	000006000064000000	2022-05-20	6409	1356	Q	\$ 565,000.00	CORLE, DAVID J
6	000004000043000000	2022-05-24	6410	1233	Q	\$ 550,000.00	WALKER, GARY J.
7	000003000007000000	2022-06-10	6414	2865	Q	\$ 561,000.00	BAIER, JOHN L
8	000004000033000009	2022-06-29	6419	1808	Q	\$ 755,000.00	CAMERON, MICHAEL W
9	000018000008000000	2022-07-01	6420	2555	Q	\$ 525,000.00	OHNSON, MICHAEL & PINKHAM, JOAN TRUSTEES
10	000004000009000000	2022-07-07	6421	2943	Q	\$ 450,000.00	FORD, HEIDI HEASLEY
11	000009000008000000	2022-07-21	6425	1247	Q	\$ 480,000.00	L'ITALIEN JR, RODNEY D
12	000003000057000000	2022-07-25	6425	2966	Q	\$ 651,000.00	YURKOVA, IRINA A.
13	000018000014000000	2022-08-18	6432	2402	Q	\$ 587,000.00	KUTY, PAUL
14	000014000003000001	2022-09-28	6442	1020	Q	\$ 700,000.00	MATTIN, CLAIRE I
15	000008000003000003	2022-10-06	6444	1234	Q	\$ 1,100,000.00	LAVALLEE, JOHN R.
16	000012000047000002	2023-01-19	6463	2516	Q	\$ 1,100,000.00	AMATO, LUIGI G & HESS, ROBIN L, TRUSTEES
17	000008000060000000	2023-02-02	6466	888	Q	\$ 1,785,000.00	SMOLLON, JAMES P., TRUSTEE
18	000013000013000000	2023-02-02	6466	413	Q	\$ 580,000.00	LASDEN, ESTATE OF JOSEPH
19	000013000005000003	2023-03-06	6470	2486	Q	\$ 725,000.00	JOSSICK, JAMES L
20	000008000030000000	2023-03-22	6473	655	Q	\$ 664,000.00	MANIX, EDWARD, III & PAULINE LOUISE
21	0000030000220001-2	2023-06-15	6488	1832	Q	\$ 1,005,000.00	ZUZEL, TODD T
22	000018000033000000	2023-06-30	6492	835	Q	\$ 610,000.00	SHEEHAN, TAYLOR M
23	000008000059000000	2023-07-11	6493	2685	Q	\$ 1,500,000.00	FELDMAN, FRED & RHODA TRUSTEES
24	000014000046000000	2023-07-28	6497	1597	Q	\$ 730,000.00	SPAULDING, THOMAS C
25	000006000051000000	2023-08-02	6498	1228	Q	\$ 641,530.00	BECK, MARY, TRUSTEE
26	000004000025000002	2023-08-25	6502	2836	Q	\$ 960,000.00	BROCKELBANK, SCOTT M
27	000009000012000009	2023-09-05	6504	2231	Q	\$ 1,170,000.00	MACNEVIN, SCOTT R, TRUSTEE