Avitar Associates of New England, Inc.
Municipal Services Company

LYME, NH

2026 STATISTICAL REVALUATION

April 1, 2026

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

Lyme 2026 Final USPAP Report

(Uniform Standards of Professional Appraisal Practice)

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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 revaluation, were gathered and/or verified by the assessing staff of Avitar Associates of N.E., Inc. (Avitar). All Assessing personnel are all qualified and certified by the New Hampshire Department of Revenue Administration (DRA), Municipal & Property Division or the NH Office of Professional Licensure and Certification (OPLC). 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 ensures 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" (PRC).

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 except 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. The assessment, while likely never matching another assessor's 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, neighborhood, and 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 conditions 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, vary as widely as the views. The relationship between sales with views and the resulting added value, as compared to other properties in town with views, helps support the application of view adjustments. This analysis also demonstrates consistency and reliability in the valuation 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 adjust 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

A. Certification

B. Contract & Scope of Work

C. Personnel & Qualifications

D. Introduction to Data Collection

SECTION 1
CERTIFICATION, CONTRACT, SCOPE OF WORK

A. Certification

Dear Board Members:

The attached Statistical Revaluation Report is hereby provided to the Town of Lyme for an effective date of new values of 4/1/2026.

Avitar appraised all taxable property (fee simple) within the municipality according to NH Revised Statute Annotated (RSA) 75:1 (unless departure from highest & best use is noted on the property 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. 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 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 effect 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 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 $736,895,718.

Signature: _____ Date: 11/10/26

Chad Tremblay Roberge
125 Chesley Hill Road
Rochester, NH 03839

Experience:

2014 – Present **Assessor Supervisor, Avitar Associates of NE, Inc., Chichester, NH**
Oversee both office and field staff while serving as Town Assessor for multiple municipalities, including Chichester, East Kingston, Farmington, Kensington, Madbury, Madison, New Castle, Rollinsford, South Hampton, and others. Support municipalities with MS-1 preparation, yield tax and land use change tax administration, deed review, sales verification and analysis, and assistance throughout the annual equalization process. Represent and defend municipal property values before the BTLA and Superior Court. Lead and participate in townwide revaluation projects, including conducting sales studies, calibrating and testing CAMA system modules, and managing informal hearings. 2025 revaluation work includes Madbury, Madison, and Nottingham, with additional assistance provided to Rindge.

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

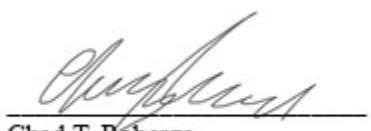
2009 – 2013 **Assistant Assessor, Avitar Associates of NE, Inc., Chichester, NH**
Conducted data collection, data processing, sales analysis, and sales review, and assisted in valuation updates for the municipalities of Litchfield, Auburn, Deerfield, Merrimack, South Hampton, Kensington, and Thornton.

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 (Summers) **Building Measurer & Lister, Avitar Associates of NE, Inc., Chichester, NH**
Conducted data collection, a 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 Statues 1-Day Update (7 Hours) – 2023
USPAP 7-Hour Update – 2023
Appraisal of Self-Storage Facilities (7-Hours) (#20-248980) - 2025

Professional Designations & Affiliations:
NH OPLC, Certified Assessor Supervisor
NHAAO, Certified New Hampshire Assessor (CNHA)
NHAAO, Member
Expert Witness NH Board of Tax & Land Appeals



Chad T. Roberge

12/9/2025
Date

NEW HAMPSHIRE
OPLC
Office of Professional
Licensure and Certification

State of New Hampshire

OFFICE OF PROFESSIONAL LICENSURE AND CERTIFICATION

Assessing Certification Advisory Board

Pursuant to RSA 310:8, I - this is to certify that

Chad T Roberge

is licensed to practice as a(n)

Certified Assessor Supervisor

LICENSE NO. 65

EXPIRATION DATE: 01/15/2028

Always verify licenses online at https://forms.nh.gov/licenseverification/

B. Contract & Scope of Work

REVALUATION/UPDATE AGREEMENT

SUBJECT: Statistical 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.

Lyme, 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 Lyme
1.2 Address of Municipality:	One High Street, P.O. Box 126
	Lyme, NH 03768
1.3 Contact Email:	dina@lymenh.gov
1.4 Contracting Officer for the Municipality:	Board of Selectmen
1.5 Telephone Number:	(603) 795-4639
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
	Chad Roberge, Co-CEO or Evan Roberge, Co-CEO
1.10 Contact Email:	loren@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 (Board of Selectmen). 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 (Board of Selectmen) 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 **$61,116** dollars, in manner and form as follows:

2.5.1 Payment shall be made in equal monthly installments of **$5,093** 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 Used in the Preliminary Analysis

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 may:

(a) Leave a notification card at the property advising the taxpayer that they will receive a letter in the future to call and schedule an interior inspection or;
(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 (Board of Selectmen) 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 (Board of Selectmen) 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 (4/1/23 through 3/31/25).

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 (Board of Selectmen) 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 (Board of Selectmen) 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 (Board of Selectmen) 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 (Board of Selectmen) 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 (Board of Selectmen) on or before **10/1/2026** with assessments as of **4/1/2026**.

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 (Avitar). The Company shall provide the municipality with a full set of property record cards, if requested, 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 (Board of Selectmen) or their designee in the use of the manual (USPAP Report) 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 (Board of Selectmen) and one copy to the DRA.

3.7.5 Property Record Cards in Hard Copy; if requested by Town

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 sublot 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: Great River Hydro (100-1), NHEC (100-2), PSNH dba Eversource (100-3) & Green Mountain Power (100-4)

4.1 Utility distribution property will be valued pursuant to RSA 72:8-d. 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 additional 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 $165/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 $185/hour. If services of an expert are required, the charge will 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 (Board of Selectmen) have reduced the value as part of the proceedings defined in RSA 76:16. However, if the Municipal Assessing Officials (Board of Selectmen) 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 (Board of Selectmen)** 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 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.

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 **1,089** 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 used in the analysis.
- 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 $61,116 ***Total Number of Parcels 1,089***

In the presence of:

_____
Witness

Municipality of: Lyme, N.H.

By: _____

_____
Board of Selectmen

Date: _____

In the presence of:

Witness

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

By: _____
Loren J. Martin, Director of Assessing Operations
or Chad or Evan Roberge, Co-CEO's

Date: 12/12/2024

****Bond Required by Town Please Check One & Sign Below: Yes** ☑ **No** ☐*
Additional Cost of $2,445
New Total, If Bond Required $63,561

Witness

By: _____

_____
Lyme, Board of Selectmen

Date: 12/12/2024

AVITAR PERSONNEL THAT MAY WORK ON THE PROJECT

ID	EMPLOYEE	AVITAR POSITION	NH DRA CERTIFICATION OR OPLC
GR	Gary J Roberge	Sr Assessor	
LM	Loren J Martin	Director, Sr Assessor	Certified Property Assessor Supervisor
CR	Chad Roberge	Co-CEO/Assessor/Supervisor	Certified Property Assessor Supervisor
ER	Evan Roberge	Co-CEO/Assessor/Supervisor	Certified Property Assessor Supervisor
JD	Jaron Downes	Assessor/Supervisor	Certified Property Assessor Supervisor
KC	Kerry Connor	Assessor	Certified Property Assessor
MN	Monique Newcomb	Assessor	Certified Property Assessor
BH	Brian Hathorn	Assessor Assistant	Certified Property Assessor Assistant
DM	Dan Martin	Assessor Assistant	Certified Property Assessor Assistant
RW	Robert Weeks	Assessor Assistant	Certified Property Assessor Assistant
KO	Kearsten O'Brien	Building Data Collector	Certified Building Measurer/Lister

C. Personnel Qualifications

AVITAR PERSONNEL

ID	EMPLOYEE	AVITAR POSITION	NH DRA OR OPLC CERTIFICATION
LM	Loren J. Martin	Director, Sr. Assessor	Certified Assessor Supervisor
CR	Chad Roberge	Co-CEO/Assessor/Supervisor	Certified Assessor Supervisor
ER	Evan Roberge	Co-CEO/Assessor/Supervisor	Certified Assessor Supervisor
JD	Jaron Downes	Assessor/Supervisor	Certified Assessor Supervisor
WG	Wade Gibson	Assessor Assistant	Certified Assessor Assistant

Certifications can be verified online at NH Office of Professional Licensure & Certification website at *nh.gov/licenseverification*.

D. Introduction to Data Collection

The task of the Building 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 they collect 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 non-professional and discourteous attitude will create a very negative atmosphere throughout the town and promote distrust, and 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 Assessor 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 property record card.

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

Data Collection Form (DCF) Sample

The Data Collection Field 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.

DATA COLLECTION FIELD DOCUMENT

MAP: | LOT: | SUBLOT: | CARD # | OF

OWNER

PROP LOC # | STREET

DATE	INITIAL	NOTES

DATE	GRANTOR	SALE PRICE	NOTES

NOTES

****WORK IN PROGRESS - NOT OFFICIAL DOCUMENT****

EXTRA FEATURES

FEATURE (11 PER CARD)	LENGTH	WIDTH	UNITS	COND	NOTES/ID
1.					
2.					
3.					
4.					
5.					
6.					
7.					
8.					
9.					
10.					
11.					

LAND INFORMATION

ZONE		NEIGHBORHOOD								
LAND USE	ZONE	SIZE	UNITS	NC	TOPO	COND	REC	NOTES		

VIEW	SUBJECT	WIDTH	DEPTH	DIST	COND

WF	WATER BODY	FOOTAGE	WF ACCESS	WF LOCATION	WF TOPO

TOTAL ACRES	SITE:	DW:	ROAD:

MODEL/STYLE

ROOF STYLE	EXT WALLS CONT	STORY HEIGHT
FLAT	STN ON MASN	1.00 1.50 1.75 2.00
GABLE OR HIP	STONE VENEER	2.50 2.75 3.00 3.50
GAMBREL	VINYL SIDING	3.75 4.00 SPLIT LVL
IRREGULAR	WD SHINGLE	
MANSARD	**INTERIOR WALLS**	BEDROOMS #
SALT BOX	AVG FOR USE	BATHROOMS
SHED	CONCRETE	BTH FIXTURES
WOOD TRUSS	DRYWALL	EXTRA KIT
ROOF COVER	MINIMUM	AC % 25 50 75 100
ASBESTOS	PLASTERED	GENERATOR
ASPHALT	PLYWD PANEL	
CLAY/TILE	WALL BOARD	**QUALITY EST**
CORR COMP	WOOD/LOG	B5-AVG -50
HI QUAL COMP	**FLOORING**	B4-AVG -40
METAL/TIN	CARPET	B3-AVG -30
PREFAB MTLS	CONCRETE	B2-AVG -20
ROLLED/COMP	HARD TILE	B1-AVG -10
RUBBER MEM	HARDWOOD	A0-AVG
SLATE	LAM/VINYL	A1-AVG +10
EXT WALLS	PINE/SOFT WD	A5-EXC +10
ABOVE AVG	VCT	A6-EXC +20
ALUM SIDING	**HEAT FUEL**	A7-EXC +40
ASBEST SHNGL	ELECTRIC	A8-EXC +60
ASPHALT	GAS	A9-LUXURIOUS
AVERAGE	NONE	AA-SPECIAL USE
BELOW AVG	OIL	**CML WALLFRM/HEIGHT**
BOARD/BATTEN	SOLAR	MASONRY
BRK ON MASNRY	WOOD/COAL	REIN-CONCRETE
BRK VENEER	**HEAT TYPE**	SPECIAL
CB STUCCO	CONVECTION	STEEL
CEDAR/REDWD	FA DUCTED	WOOD
CEMENT CLPBR	FA NO DUCTS	**YEAR BUILT**
CLAPBOARD	HEAT PUMP	**AGE CONDITION EST**
CONC OR BLK	HOT WATER	A E F G P VP VG
DECOR BLK	NONE	
GLASS/THERMO	RAD ELECT	**BLDG DEPRECIATION**
LOGS	RAD WATER	PHYSICAL
MASONITE	STEAM	FUNCTION
MINIMUM		ECONOMIC
NOVELTY		TEMPORARY
PREFB WD PNL		
PREFIN MTL	**BASE RATE CODE:**	

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 eliminates 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 directly 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.

Arm's 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.

Listing 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 and two are the initials of assessor/data collector, three is why they were there, and four is the action taken.

i.e.: "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
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.
P = New Construction/Pickup
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 – The CAMA System applies this code 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 declined to allow an interior inspection, or to give 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 declines 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 declined to:

- Allow the building to be measured.
- Allow a walk-through of the home.
- Or, requested we 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 to (i.e. 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 be further 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. – Move to another section?

Building Site & Land Topography Descriptions

Building Site

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 that 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.
Very Good	Typically nice, landscaped lawn & 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 that 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.

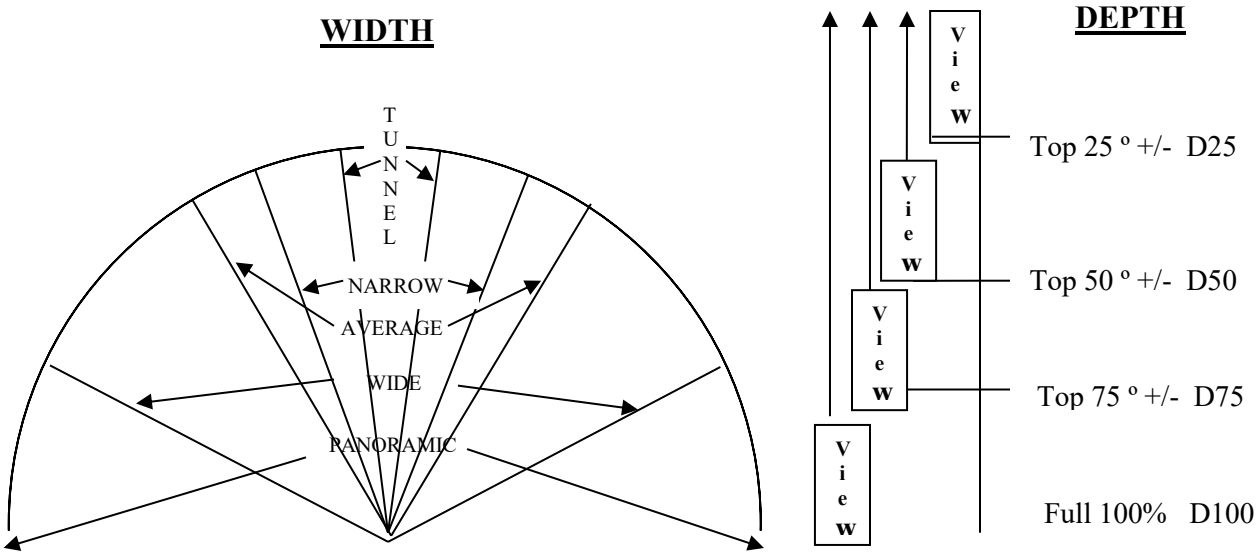
Topography — Applied to the total area noted on the landline. For example, land line 1 has 2 acres and the home site is level, but the backyard has rolling areas, the topography may be listed as a "blended" mild for that area.

- 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. A typical person would not be able to walk or climb easily.

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

Road — Gravel/Dirt; Paved; Undeveloped.

VIEWS



SUBJECT *		**DISTANCE**	
LAK	Lakes	CLS (or NER)	Close or Near – Trees are visible and distinguishable
MTS	Mountains	DST	Distant – You know there are trees, but they are not distinguishable
HLS	Hills	EXT	Extreme – no visual ability to distinguish tree cover
PST	Pastoral		
STR	Streams/Rivers		
LMT	Lakes & Mountains		

*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.

Building Style & Normal Story Height

Building Style*	Predominate Story Height
A-Frame	One, 1-1/2
Camp	One Story
Cape	1-1/2, 1-3/4 Story
Colonial/Garrison	2 Story/2 Story with Overhang
Conventional	1-3/4 - 2-3/4
Gambrel	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.
Mobile Home	One Story
Raised Ranch or Split Level	One Story w/Raised Basement
Ranch	One Story
Saltbox	1-3/4 Story
Tri-Level	Split-Level

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

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 are 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 a 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.

CPT Carport - A roofed structure generally with 1 or 2 walls, attached to the main structure.

CRL Crawl - Basement having 5' or less headroom.

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 Finished - 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 Piers - 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.

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.

STO Storage - Unfinished area used for storage. Not easily converted to living space.

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, i.e. garages, warehouses, factories, etc.

4.) Cathedral Ceilings - Cathedral ceiling areas must be measured when entry into the home is obtained. The area of the cathedral ceiling (length and width) must be drawn and depicted in the sketch area.

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

Structural Elements

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

Exterior Walls - *Two (2) entries possible, the 2 most predominate*

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, and clapboard. All forms of softwood.
Below Average:	Siding not otherwise described and reflecting less than average quality, i.e. masonite or 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. Sub wall 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 sheet.
Pre-Finished Metal:	Enameled or anodized metal commonly found on campers, mobile homes, and 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 sloping 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. Includes 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.

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 thickness as they are hand split.

Interior Walls - ***Two (2) entries possible, 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 oil fuel.
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 or 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.
Geothermal 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, i.e. 25%, 50%, 75%, or 100%.
Hot Water:	Forced hot water through baseboards.
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) entries possible, the 2 most predominate***

Average for Use:	Is generally used for commercial/industrial buildings to describe the floor as being normal for this type of structure and use.
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, i.e. 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, i.e.: 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.

Bathrooms 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 bathtub, sink, tub/shower combo, shower, urinal, bidet, whirlpool 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, i.e. 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 cautions of in-law type setups that do not have a full kitchen but maybe some kitchen components.

Air Condition Systems

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

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

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

If a permanent wall unit is found, it will be noted as central air and an estimated percentage of the cooled area will be noted, i.e. 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 Assessor 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 two adjacent bedrooms with no hallway access to bathroom, bedroom through bedroom access, very low ceiling, or 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, or sagging ceiling or floor.

The percentage applied to depreciation is calculated based on the severity of the issues as noted by the data collector and the Supervisor makes this determination based on the notes. 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 refers 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. Soft pools are not measured but should be noted.

Common AGP diameters and AREA calculators for round pools.

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

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, number of panels, and age, if available. Atypical size & physical condition should be noted.

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%:

Age	Condition Factor
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. Child's 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

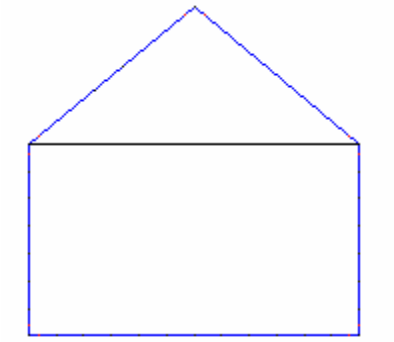
All XFOB's not picked up should still be noted. i.e. DNPU treehouse.

Story Height Explanation and Examples

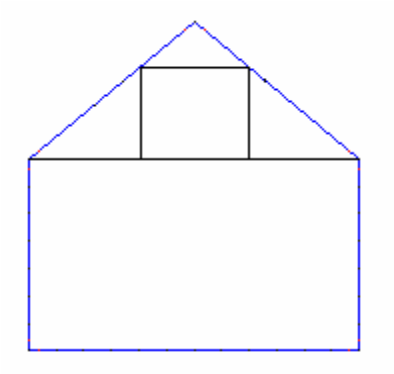
The story heights are based on the amount of floor space which has headroom for the average person, we use six (6) feet for this calculation. What this means is if the upper floor of a particular house has only 100 usable square feet as defined above, and the first floor area is 400 square feet, then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



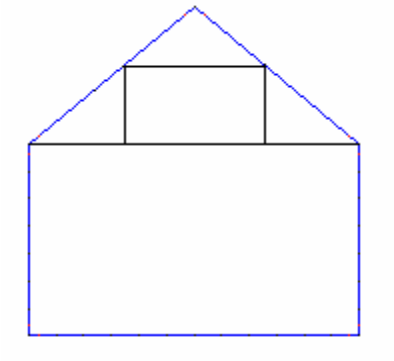
1 STORY FRAME
Ranch - Camp or comparable structures.
No second floor or attic space.



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.

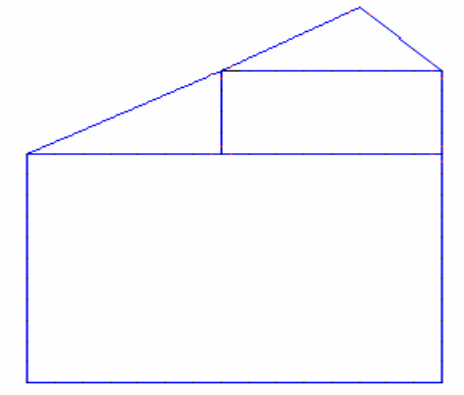
One & Half Story (Typically – Cape, Conventional, or Saltbox style buildings): The living area in the upper level of this type of residence is around 50% of the ground floor. This is made possible by a combination of high peaked roof, extended wall heights and/or dormers. Only the upper level area with 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.

Example A



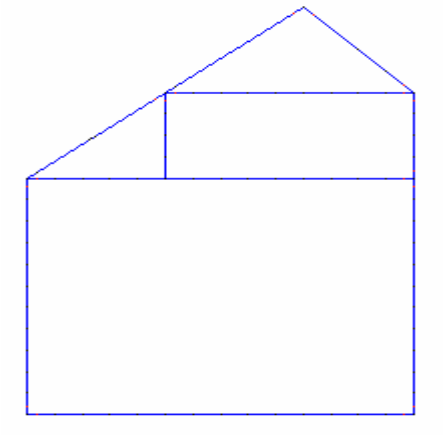
1-1/2 STORY FRAME
Same basic structure as above with or without shed dormers. In both cases only about 50% of the ground floor space exists in the upper floor as useable space with 6' wall height. Floor space may be larger, but ceiling slope brings the floor to ceiling height less than 6', and as a result, it is not considered upper floor area. *See Example A & B*

Example B



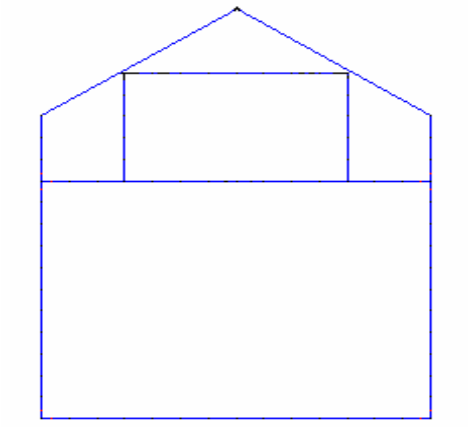
One & Three Quarter Stories (Typically - Cape, Conventional, Garrison, or Gambrel style buildings): The living area in the upper level of this type of residence is made from 65% to 90% of the ground floor. This is made possible by a combination of high peaked roof, extended wall heights and/or dormers. 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.

Example A

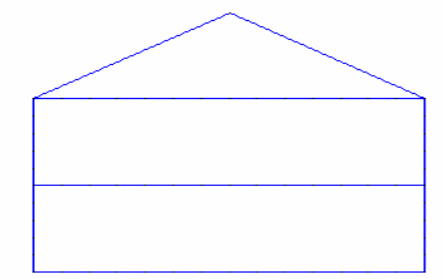


1-3/4 STORY FRAME
Full shed dormer or very high pitch roof without dormer found throughout the state. Second floor area is about 75% or more of the first floor area.
See Example A & B

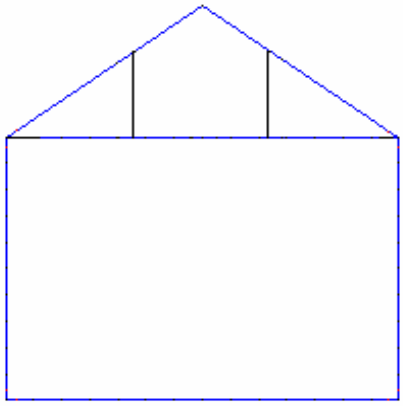
Example B



Two Stories (Typically - Colonial, Conventional, or 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.

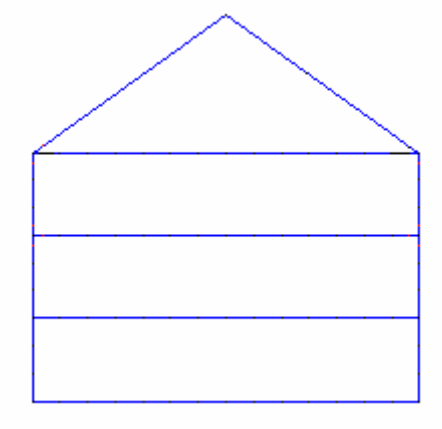


2 STORY FRAME
Side walls fully perpendicular. Slopes in ceiling do not interfere with total use. Full ground area carried to second floor, have 6' or greater ceilin height.

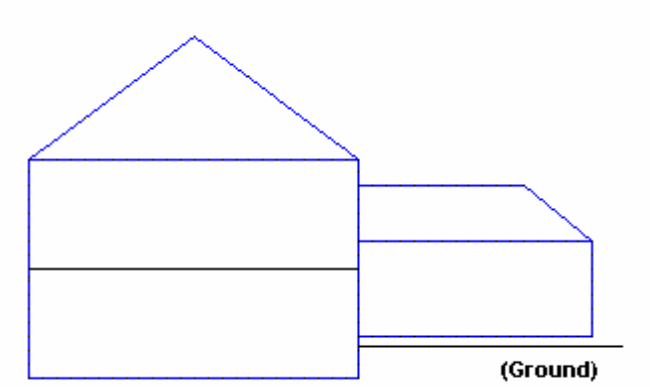


2 STORY FRAME & ATTIC
Has a higher pitch in roof. Stairs to third floor, providing only about 25% useable space in the 3rd floor attic area. Noted as 2.5 stories in story height.

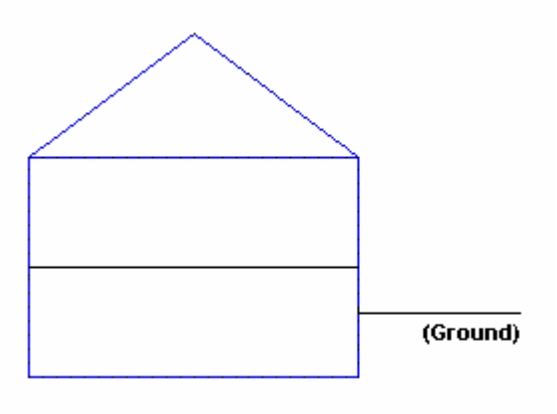
Split Levels (Typically - Tri-Level style buildings): This type of residence has two (2) or (3) living area levels. One area is about four (4) feet below grade and the second is about (4) feet above grade and the third is above or right on top of one of these. The lower level in this type of residence 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.



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.

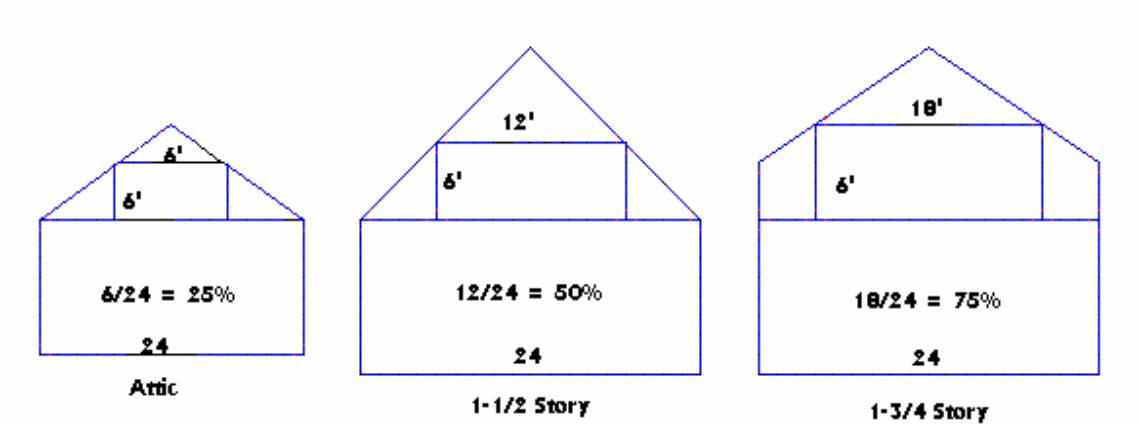


SPLIT ENTRY - one story Raised Ranch Style Home ½ of lower floor foundation exposed.

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 livable area and from this, a story height may be obtained.

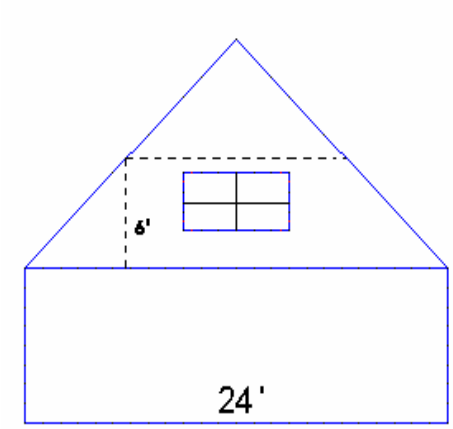
Example: Method 1



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

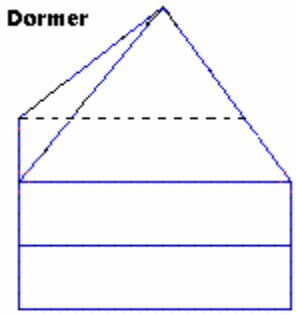


Computation:
6 x2 = 12 (12' total non-living space)
24-12=12 (12' total living space)
12/24 = 50% = Half Story

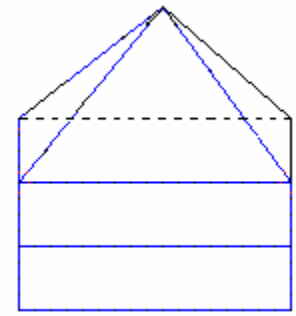
*Note: Estimate 6' ceiling height. Normally, this is just below or at window top. It is important to know where the first floor ends and the second floor begins, via window view, as high exterior side walls may not mean higher first floor ceiling, and this may increase the potential second floor area.

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.



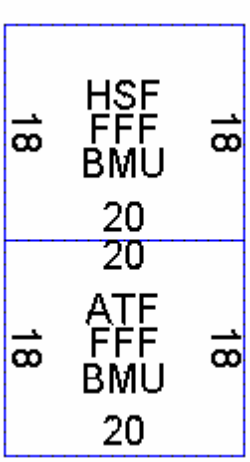
Normally, this is 2-1/2 story house without a dormer. Due to the addition of a full or at least 3/4 length dormer, we now have a 2-3/4 story house. Full dormer means from one end to the other. 3/4 dormer means the dormer covers at least 3/4 of the total distance from end to end.



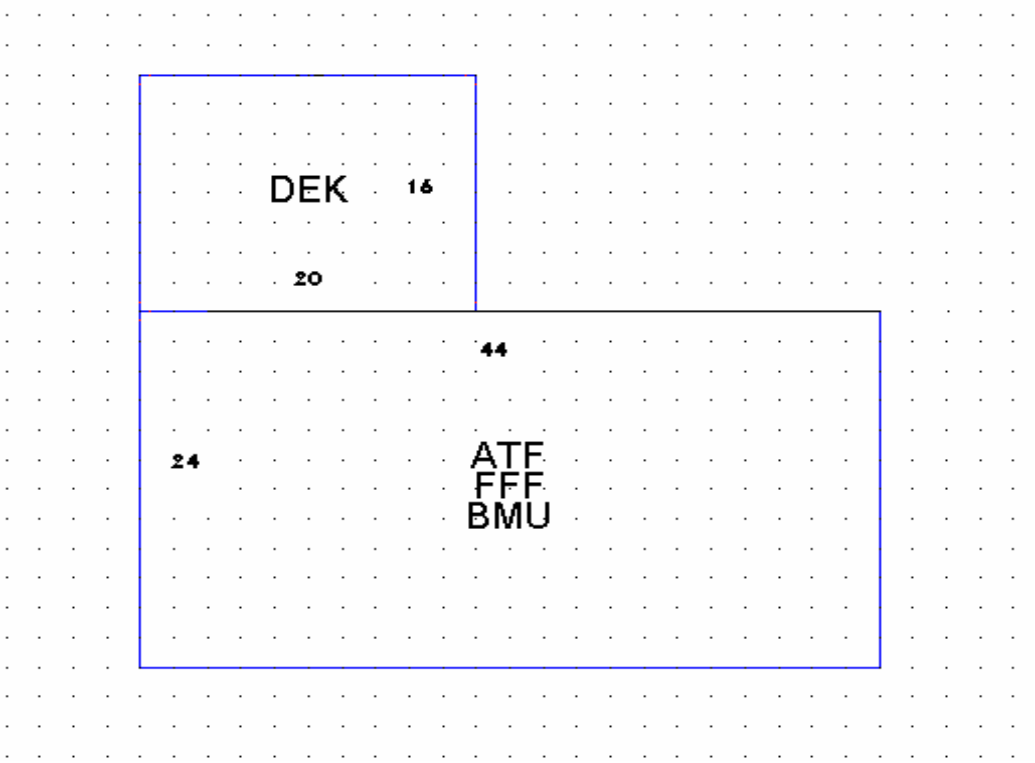
The addition of a dormer to each side of the house can transform a 2-1/2 story house to a 3 story house if full dormers or 2-3/4 story if partial dormers. It is important to note the size of the dormers, whether half, 3/4 or full.

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

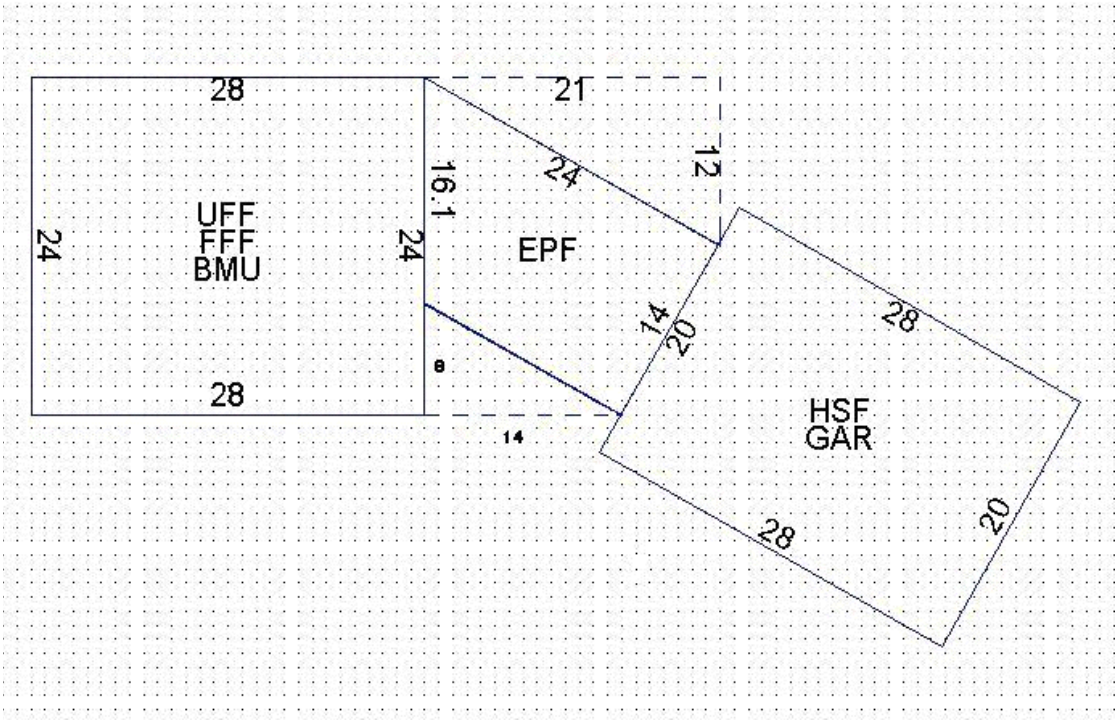
Represents dormer addition



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



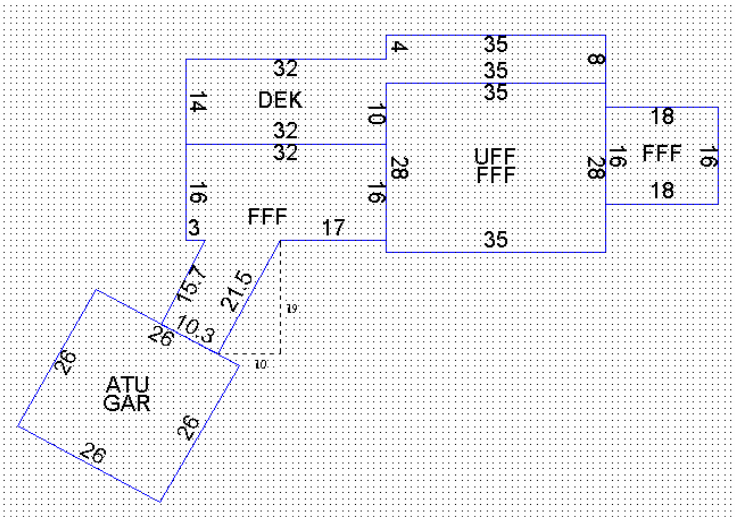
Each section is labeled by existing floors starting with the attic, upper floors, first floor or ground floor and then the basement. Order of the labels does not affect the value, but it does look more correct when labeled top down.



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

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.



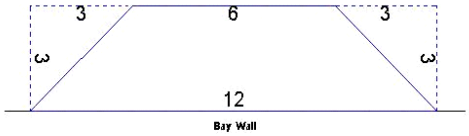
The two dashed lines form a 90° angle or right triangle with the building wall being the hypotenuse.

Record all the dimensions accurately. With this information, the ATU/GAR addition and the FFF area can be drawn and calculated accurately.

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



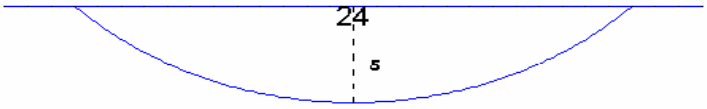
How to measure and sketch a bay window:

1.) Classify the bay window according to its appropriate story height.

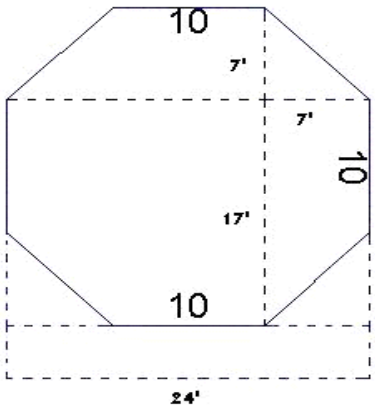
2.) Check for basement area under the bay window upon listing.

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.

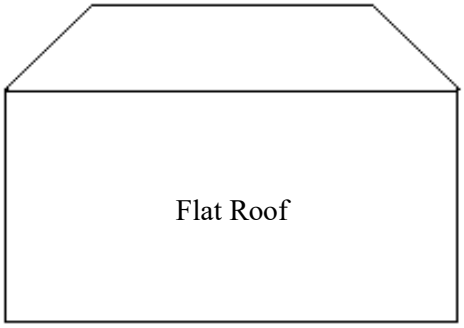


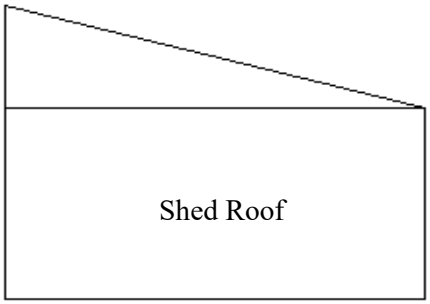
When measuring an octagon, getting interior measurements are critical. However, one can compute the necessary measurements by taking a few extra exterior measurements, as indicated. Then, when entry is obtained, the interior measurements can be made to verify the area.

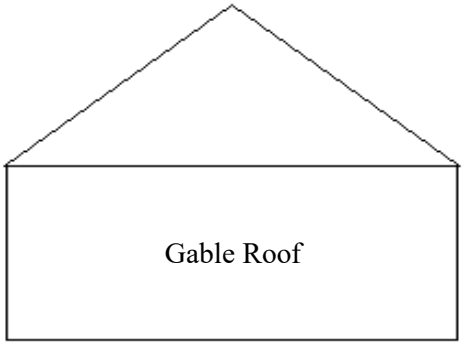


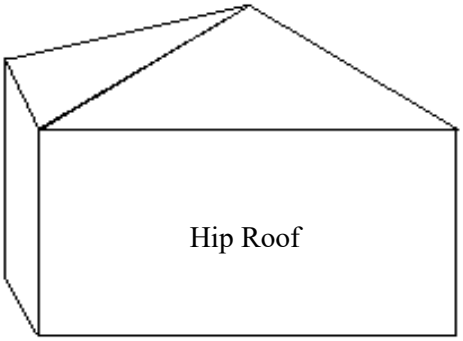
Only one set is needed when the other angles are the same.

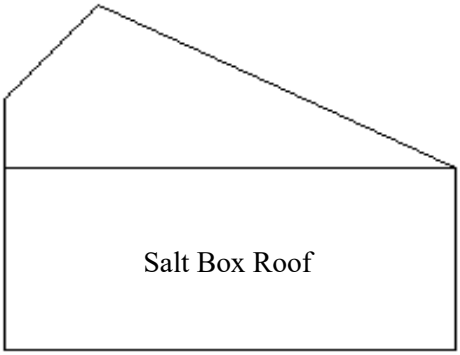
ROOF TYPES

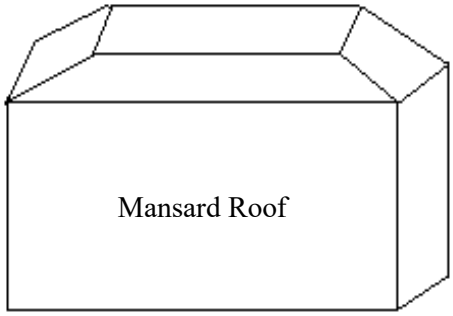

Flat Roof

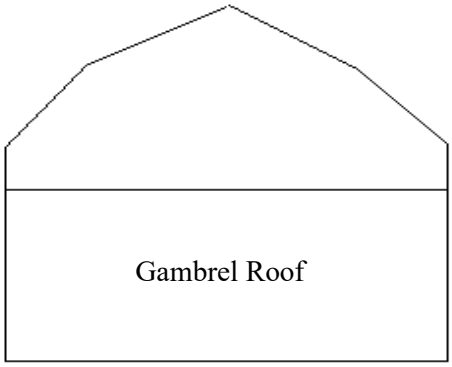

Shed Roof

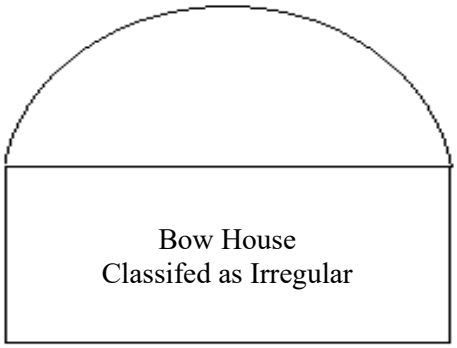

Gable Roof


Hip Roof


Salt Box Roof


Mansard Roof


Gambrel Roof


Bow House
Classifed as Irregular

SECTION 2

DRA PRIOR SALES ANALYSIS INFORMATION

SECTION 2
DRA 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 NH Department of Revenue Administration (DRA), Municipal and Property 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 DRA is used to equalize municipal total valuations across the state, as well as determine the local level of overall assessments as compared to local sales activity. It is a thorough analysis and study of the local sales and assessment data performed with assistance from the municipality. As such, it is a good indicator of the condition and quality of the local assessments of the prior year.

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

Assessment to sales ratio:		90% to 110%
Coefficient of Dispersion (COD):		Not Greater Than 20
Price Related Differential (PRD):		.98 to 1.03
Difference between Strata:		5%
Strata:	Land only	
	Residential Land & Buildings	
	Commercials	
Confidence Level:		90%

DRA PRIOR YEAR RATIO RESULTS

The following prior year ratio statistics, developed by the DRA, are being provided at the request of the 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 2025

Overall Median Assessment to Sales Ratio:	58.6
Coefficient of Dispersion:	20.6
Price Related Differential:	0.95

	Ratio	COD
Residential Land Only Sales:	N/A	N/A
Residential Improved Sales:	N/A	N/A
Commercial Land & Building Sales:	N/A	N/A

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

SECTION 3

VALUATION PREMISE

A. Three Approaches to Value

B. Zoning

C. Town Parcel Breakdown

D. Time Trending

E. Neighborhood Classification

F. Basic Mass Appraisal Process

G. Assumptions, Theories & Limiting Factors

SECTION 3
VALUATION PREMISE

A. Three Approaches to Value

Income Approach

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 and cost approaches 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 Approach

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 Approach

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."*[1]

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.

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. Those cost values are then 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.

[1] The Encyclopedia of Real Estate Appraising 3rd Edition

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 three approaches are still considered and reconciled by the supervisor to determine which approach is used. The income report in Section 9D, if applicable, provides both the income value used and the cost approach value developed. When sufficient market data exists, the mass income model will generally be employed.

B. Zoning

Local zoning, if enacted, is a very important part of the valuation process as it defines what can or cannot 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. The following is the pertinent section of the Town's zoning ordinance, as last amended in 2026, as it pertains to Lot dimension and setback requirements.

ARTICLE V: DIMENSIONAL CONTROLS

5.10 SUMMARY TABLE

The dimensional controls set forth in this ordinance and in table 5.1 establish minimum lot size, road and water frontage, maximum building size, maximum lot coverage and minimum setbacks.

Table 5.1

Dimensional Control	Lyme Center	Lyme Common	Commercial District	Rural District	East Lyme	Skiway	Mountain & Forest	Holt's Ledge
a)Minimum Lot Size (acres) (See section 5.11)	1	1	2	3 or 5	15	50	50	2
b) Minimum Road Frontage (ft) (See section 5.12)	100	100	200	300	600	600	1000	150
c) Minimum Road Setback (ft) (See section 5.13)								
Principal Structures	**See Section 5.13C**	**See Section 5.13C**	150	75	150	40	150	75
Accessory Structures			150	75	150	40	150	75
d) Minimum Side Setback (ft)								
Principal Structures	20	20	50	35	150	150	150	35
Accessory Structures	20	20	50	35	150	150	150	35
e) Minimum Rear Setback (ft)								
Principal Structures	20	20	50	35	150	150	150	35
Accessory Structures	20	20	50	35	150	150	150	35
f) Minimum Lot Width (ft)	100	100	200	300	500	1000	1000	200
g) Maximum Building Footprint (See section 5.14)	6%	6%	10%	2%	1%	1%	1%	2%
h) Maximum Lot Coverage (See section 5.15)	12%	12%	20%	12%	12%	2%	2%	12%
i) Max Gross Floor Area (sq. ft.)(See section 5.16)	6,000	6,000	14,000	14,000	14,000	14,000	14,000	14,000

C. Town Parcel Breakdown

Lyme Parcel Count

	# of Parcels	Value
RESIDENTIAL LAND ONLY (not including current use):	46	$ 6,519,400
RESIDENTIAL LAND ONLY WITH CURRENT USE:	175	$ 6,452,394
RESIDENTIAL LAND & BUILDING (not including current use): Median: $ 637,200	490	$ 347,999,000
RESIDENTIAL LAND & BUILDING WITH CURRENT USE:	229	$ 280,629,165
MANUFACTURED HOUSING ON OWN LAND:	22	$ 6,644,432
MANUFACTURED HOUSING ON LAND OF ANOTHER:	0	$ 0
RESIDENTIAL CONDOMINIUMS:	Included in Residential Buildings	
DUPLEX & MULTI-FAMILY:	25	$ 31,997,387
COMMERCIAL/INDUST. LAND ONLY (not including current use):	9	$ 772,400
COMMERCIAL/INDUST. LAND & BUILDING (not including current use):	33	$ 37,708,000
COMMERCIAL/INDUST. WITH CURRENT USE:	7	$ 11,953,340
UTILITY:	3	$ 6,220,200
TOTAL TAXABLE:	1039	$ 736,895,718
TOTAL EXEMPT/NONTAXABLE:	55	$ 29,282,200
TOTAL NUMBER OF PARCELS:	1094	
(TOTAL NUMBER OF CARDS):	1206	
PROPERTIES WITH VIEWS (included above):	202	
PROPERTIES WITH WATER FRONTAGE (included above):	97	
DRA CERTIFICATION YEAR:	2026	

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 DRA's sales ratio studies for 2023, 2024, and 2025 and an analysis of 1 paired sale(s) or properties that sold twice.

Sales Analysis Results	Year	Median Ratio	Year	Median Ratio
	2023	58.0%	2024	62.3%
	2024	62.3%	2025	55.8%
	2025	55.8%	2026	66.9%

To determine the trend factor for 2024 using the sales analysis, we took the difference between the 2023 and 2024 ratios (-4.27), divided that number by the 2023 ratio of 58.0% which resulted in a positive trend factor of -7.36% or +-.61% per month.

To determine the trend factor for 2025 using the sales analysis, we took the difference between the 2024 and 2025 ratios (6.51), divided that number by the 2024 ratio of 62.3% which resulted in a positive trend factor of 10.45% or +.87% per month.

We also analyzed 2026 qualified sales through 4/1/2026; however, as this analysis reflected only a portion of 2026, with having only 2 sales (2 improved and 0 unimproved), the statistics were not used.

The average of this analysis suggests a positive .13% per month trend.

DRA Equalization Ratio Study	Year	Median Ratio
	2023	64.8%
	2024	64.0%
	2025	58.6%

To determine the trend factor for 2024 using the DRA figures, we took the difference between the 2023 and 2024 ratios (0.8), divided that number by the 2023 ratio of 64.8% which resulted in a positive trend factor of 1.23% or +0.1% per month.

To determine the trend factor for 2025 using the DRA figures, we took the difference between the 2024 and 2025 ratios (5.4), divided that number by the 2024 ratio of 64% which resulted in a positive trend factor of 8.44% or +0.7% per month.

We also analyzed 2026 qualified sales through 4/1/2026; however, as this analysis reflected only a portion of 2026 (2 sales), the DRA ratio for the entire year doesn't exist.

This analysis suggests a positive 0.4% per month trend.

In addition, we completed a paired sales study which represents a trend from 2023 through 2024.

Sale #	Map/Lot	Sale #1 Date	Price	Sale #2 Date	Price	Percent Change	Months Between Sales	% Per Month
1.	409-011	7/11/23	$340,000	3/20/25	$388,500	14.26%	20	0.71

The average of this analysis suggests a positive 0.71% per month trend.

Summary

The conclusions reached by each analysis suggest a market appreciation between 0.13% and 0.71% per month. Due to the DRA Equalization Study including supplemental sales that did not necessarily occur during the specific time frame, which could skew the results, and the paired sales analysis having limited data (1 sale), we relied more on our sales analysis to determine the trend to October 1, 2025. As such, the trend used will be 0.4% per month, the average of our 0.13 and 0.71 average analysis results, which seemed reasonable as we are going back to April 1, 2024, for sales.

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 water's 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 including regional, local, neighborhood, and property. By understanding these factors, accurate market value estimates can be made. Ignoring any of these factors could lead to inaccurate values and establish a disproportionate system of taxation. Fairness requires that all factors be considered in valuation.

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

individual properties; they may also impact the entire neighborhood desirability.

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

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

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

Neighborhoods are classified by alphabetical letters, as follows:

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

E = Average or most common and has no adjustment factor.

Q, R, S, and 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 sidewalks, 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; it 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 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 and roads, 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, data collectors, approved by DRA or OPLC, 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 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 property record 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 states 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 cannot 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 townwide 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

AVITAR CAMA
(Computer Assisted Mass Appraisal)

A. Introduction to the Avitar CAMA System

SECTION 4 AVITAR 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. This means the cost approach method of estimating value is recognized as the most appropriate method to value multiple parcels. Using local costs from builders and nationally recognized cost manuals like the Marshall & Swift Cost Guide or starting with the existing tables found in the CAMA model, base costs for the improvements and material types are created. Local sales are used to develop land values. Then, using all the local market sales data, the cost tables are modified to reflect the local market trends. This process is called model calibration. While cost manuals, local contractors, and sales data are used to develop preliminary costs for the CAMA's cost tables, it is during the calibration process where all the qualified sales data is used and tested considering several parameters, such as location, size, quality, use, and story height. Through multiple reiterations of the statistics, the Job Supervisor fine tunes the model to accurately produce assessments that reasonably match or closely approximate the sales data.

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

> Prior to the closing of the property, 30 days later, the buyer was offered $20,000 to simply sign over his purchase and sales agreement to a third party. An additional 10% profit! He refused and lives in the property today, thinking he bought low.
>
> Knowing all this, what is your opinion of the real market value?

The point 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 and Best Use

For this revaluation/update, unless otherwise noted on the property 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 results 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:

RSA 72:8-c	Valuation of Telecommunications Poles and Conduits; Rulemaking
RSA 72:8-d	Valuation of Electric, Gas, and Water Utility Company Distribution Assets
RSA 72:74-a	Payment in Lieu of Taxes for Combined Heat and Power Agricultural Facilities
RSA 72:B	Excavation Tax (Earth & Excavations)
RSA 75:1-a	Residential Property Subject to Housing Covenant Under the Low-Income Housing Tax Credit Program
RSA 75:11	Appraisal of Residences (on commercial or industrial zoned land)
RSA 79:74	Payment in Lieu of Taxes for Renewable Generation Facilities
RSA 79-A:5	Assessment of Open Space Land (Current Use)
RSA 79-B:3	Assessment of Open Space Land Subject to Conservation Restriction
RSA 79-C:7	Assessment of Land Subject to Discretionary Easement
RSA 79-D	Discretionary Preservation Easements
RSA 79-E	Community Revitalization tax Relief Incentive
RSA 79-F	Taxation of Farm Structures and Land Under Farm Structures
RSA 79-G	Taxation of Qualifying Historic Buildings
RSA 79-H	Taxation of Certain Chartered Public School Facilities

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 property record card. The following statute, RSA 75:1 details this and is as follows:

RSA 75:1 How Appraised. – *The selectmen shall appraise open space land pursuant to RSA 79-A:5, open space land with conservation restrictions pursuant to RSA 79-B:3, land with discretionary easements pursuant to RSA 79-C:7, residences on commercial or industrial zoned land pursuant to RSA 75:11, earth and excavations pursuant to RSA 72-B, land classified as land under qualifying farm structures pursuant to RSA 79-F, buildings and land appraised under RSA 79-G as qualifying historic buildings, qualifying chartered public school property appraised under RSA 79-H, residential rental property subject to a housing covenant under the low-income housing tax credit program pursuant to RSA 75:1-a, renewable generation facility property subject to a voluntary payment in lieu of taxes agreement under RSA 72:74 as determined under said agreement, combined heat and power agricultural facility property subject to a voluntary payment in lieu of taxes agreement under RSA 72:74-a as determined under said agreement, telecommunications poles and conduits pursuant to RSA 72:8-c, electric, gas, and water utility company distribution assets pursuant to RSA 72:8-d, and all other taxable property at its market value. Market value means the property's full and true value as the same would be appraised in payment of a just debt due from a solvent debtor. The selectmen shall receive and consider all evidence that may be submitted to them relative to the value of property, the value of which cannot be determined by personal examination.*

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) systems available on the market.

Avitar's CAMA system uses the point system. However, since 1986 we have made many very important refinements to increase accuracy, equity, reliability, and consistency, and 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 is 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 grades 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 than 1.00 based on material, quality, and includes the size adjustment.
Com. Wall Factor	In the case of a commercial property, an added factor may be needed to account for various commercial structural frames.
Adjusted Base Rate	Base rate times building rate times commercial wall factor equal the unique adjusted base for this structure. Therefore, two identical homes with slightly different square feet will have slightly different adjusted base rates as the economy of scale will come into play. Also, two identical size and style homes with various exterior wall materials may also vary in adjusted base rates slightly to account for the various market appeal/desirability and value of each material. The Adjusted Base Rate is then multiplied by the total effective area of the house to develop a replacement cost new for that structure.
Bedroom & Bathroom Data	While the number of bedrooms is a valuable commodity for most homes, the accompanying number of bathrooms or fixtures plays a pivotal role. A house with 5 bedrooms and only 1 bathroom is functionally obsolete as the plumbing cannot equally handle the bedrooms. As such, a similar house with 5 bedrooms and 2 bathrooms would command a higher market value, all other things equal. As such, a weighting system was developed by Avitar to weight the number of bedrooms to bathrooms to develop an adjusting factor to account for this obsolescence when it exists. Therefore, it is not solely the bedroom or bathroom count that effects value, but the combination of both.

Sample Calculation

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

Example Listing Data

EXTERIOR WALLS	
Prefab Wood Panels	= 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

BED & BATH LIST DATA

#Bedrooms = 3 # Bathrooms = 1.5

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

# Bedrooms	0-1	2	3	4	5+
# Baths					
0.0	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	5	5	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 = 85

Quality Adjustment Factors

Quality adjustment factors and descriptions are listed below. Usage of these factors enables the assessor 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**

Description	% Adjustment
Minimum	70%
Below Average	80%
Average	100%
Average + 10	110%
Average + 20	120%
Average + 30	130%
Excellent	140%
Excellent + 10	150%
Excellent + 20	160%

IT IS IMPORTANT TO NOTE that the quality index is a percent value, and the decimal point is necessary in calculations. The Quality index for your community can be found in Section 9.

Excellent + 40	180%
Excellent + 60	200%

Effective Area Calculations

The calculation of effective area is applied in order to adjust for the differences in square foot construction costs in the various sub-areas 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 sub-area. Cost factors for all sub-areas for this community can be found in the Final Valuation Cost Tables of this manual. (Section 9C.)

EXAMPLE OF BUILDING AREA CALCUATIONS

	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 Gross Area	= 3,576	Effective Area	= 2,281

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

Example: If the base rate is $85/sf for a residential house, the cost of a deck is not $85/sf, it is more accurately expressed as 10% or $8.50/sf. Therefore, this 192 sf deck can be valued as follows:

192 sf 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 9C. Final Valuation Tables of this manual for this particular community.

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

Story Height Adjustments

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

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

The overall base rate to use for this example is $85. 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 9C. Final Valuation Tables).

Adjusted Base Rate Calculation

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

Final Building Value Computation

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

Replacement Cost New Rounded to Nearest $100 = $190,100

Depreciation Types & Use

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

EXAMPLE: 200 Year Old House

CONDITION	NORMAL AGE DEPRECIATION IS
Very Poor	71%
Poor	57%
Fair	42%
Average	35%
Good	28%
Excellent	14%

For the 200 year old home in good condition

Building Value	= 129,900
Depreciation	= x 28%
Depreciation Value	= - 36,372
Depreciated Building Value	**93,528**

OR

Building Value	= 129,900
% Condition Good	= x 72%
Depreciated Building Value	**93,528**

All final values are rounded to the nearest $100 for land and buildings alike. **Therefore, the indicated building value = $93,500**

Types

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 x 1.20 = $15,600

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

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

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

Excess road frontage, in amounts equal to the zone minimum, would be valued 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.

The total waterfront value is calculated by first calculating characteristics as follows to combine all the factors into a single integer value. (See example & charts on next page):

100 * (Water Access Factor 125/100) * (Location Factor 125/100) *
(Topo Factor (100/100) = 156 (i.e. 156.2 rounded)
then
Market Value Base $460,000 * (156/100) * (WF Front Feet Factor 104/100)
* (Cond 100/100) = $746,300

If your waterfront footage falls between two predefined increments, calculate a value between them based on the following:

- Closest higher increment (150) minus closest lower increment (100) = 50
- Difference in Footage = Subject footage – lower increment (122-100=22) divided by total factor difference (50) + lower factor 100 = 104.4

Or Factor = Lower Factor of 100 + (Difference in Footage/Total Increment Difference x Total Factor Difference) or 100 + (22/50 x 10) = 104.4 (rounded to 104)

Finally, to get the total assessment of the property, you would add together all three components (building value, extra features value, and land value).

SECTION 5

UNDERSTANDING YOUR PROPERTY RECORD CARD (PRC)

A. Commonly Used Abbreviations

B. Definitions

C. Sample Letters

SECTION 5
UNDERSTANDING YOUR PROPERTY RECORD CARD (PRC)

Map: 000001 **Lot: 000002** **Sub: 000003** **(1)** **Card: 1 of 1** **(2)** **123 MAIN STREET** **ANYTOWN** **Printed: 4/01/2025** **(3)**

OWNER INFORMATION (4)
DOW, JOHN
123 MAIN STREET
ANYTOWN, NH 03123

SALES HISTORY (5)					
Date	**Book**	**Page**	**Type**	**Price**	**Grantor**
11/20/2009	3166	1234	U I 38		DOW JOHN F & SANDRA

PICTURE (8)

LISTING HISTORY (6)	
03/15/24	KCPR
03/06/23	KCPR
03/02/22	KCPR
03/03/21	KCPR
01/23/20	KCPR
02/20/19	RWPR

NOTES (7)
WHT; 225' FTG ON LAKE; LEAK IN UPSTRS BTH; BRK & STN FDTN; 1 BDRM NO HEAT; WF=DTW, LIM USE, MOD TO STEEP TOPO= POOR WF; PANO VU OF MNT&H2O,EXT IN VERY GOOD COND FOR AGE-BARN=N/A; 9/12 INT COND IS AVE FOR AGE; KIT & BTH OUTDATED; NEW ROOF IN 2007, 3/15 PU 36X12 PART FRAME ONLY; NO START TO 24X12; CK SHEDS/BARN; 11/16 NO UPDATES; WD/LAM; INT DATED; 7/19 WF PUT IN CU, DTW AND NO DEVELOPMENT AT WATER, T/P STATES CE ON PROPERTY; 3/24; NC TO BARN; CK25;

EXTRA FEATURES VALUATION (9)

Feature Type	Units	Lngth x Width	Size Adj	Rate	Cond	Market Value	Notes
PATIO	160	10 x 16	160	7.00	25	448	
SHED-WOOD	432	36 x 12	97	17.00	20	1,425	UC PART FRAME
						1,900	

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PARCEL TOTAL TAXABLE VALUE (10)

Year	Building	Features	Land
2022	$ 115,100	$ 1,300	$ 141,811
		Parcel Total:	$ 258,211
2023	$ 115,100	$ 1,300	$ 141,112
		Parcel Total:	$ 257,512
2024	**$ 215,700**	**$ 1,900**	**$ 283,292**
		Parcel Total:	**$ 500,892**

SAMPLE APPRAISAL CARD

LAND VALUATION (11)

Zone: AR RURAL/AGRIC **Minimum Acreage:** 2.00 **Minimum Frontage:** 250

LAST REVALUATION: 2024

Site: AVERAGE **Driveway:** GRAVEL/DIRT **Road:** PAVED

Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
1F RES WTRFRNT	0.500 ac	105,000	J	150	100	100	95	100 -- LEVEL	100	149,600	0	N	149,600	HSE SITE
FARM LAND	16.630 ac	x 2,500	X	82				95 -- MILD	100	32,400	50	Y	2,993	FIELD
UNMNGD OTHER	36.000 ac	x 2,500	X	82				85 -- MODERATE	100	62,700	100	Y	1,699	TOPO/PLE
UNMNGD OTHER	1,750.000 ff	x 50	J	150				85 -- MODERATE	75	83,700	0	N	0	TOPO
VIEW		LAKES/MOUNTAINS, PANORAMIC, TOP 75, DISTANT							100	129,000			129,000	VU
HIGHLAND LAKE IN CU DTW	225.000 wf	GRASSY, MAIN WATER BODY						85 -- MODERATE S	50	249,600	0		0	WF
	53.130 ac									707,000			**283,292**	

VIEW See
1.D. WF See
1.D

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 property record card for its entire assessment information. In a multi-card situation, where more than one property 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 the upper left hand corner just below map-lot-sublot numbers and contains the owner's name and address information of record at the time of print.

(5) **Sale History** - This section is located to the right of owner's 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 property record card.

(8) **Picture** - Intended to represent some aspect of this tract of land such as view, waterfront, site, or outbuildings.

(9) **Extra Features Valuation** - This area contains the valuation of fireplaces, pools, sheds, detached garages, etc., 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. A table listing all descriptions and rates can be found in Section 9C.

(10) **Parcel Total Taxable Value** - Is located about halfway down the right side of the card and displays prior years and current assessed value summarized as buildings, features, and land and then the card total value. In the case of a multi-card parcel, in the current year column an additional value will be displayed for the total parcel value just below the card total value, whereas the prior year values will only show the total assessed value of the entire parcel.

(11) **<u>Land Valuation</u>** - This area provides all the information necessary for land valuation.

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 a 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 refers 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 type. 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
Views (if applicable)	Will be displayed here with subject, distance, depth, and width as defined in Section 9C.
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 displays the adjustment factor, if any, associated with the description.

Road	A brief description of the road such as paved or gravel.
Dway (Driveway)	Land line one only 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.

PROPERTY RECORD CARD – BACK

Map: 000001 Lot: 000002 Sub: 000003 Card: 1 of 1 123 MAIN STREET ANYTOWN Printed: 4/01/2025

PICTURE (1)



OWNER (2)

DOW JOHN
123 MAIN STREET

ANYTOWN, NH 03123

TAXABLE DISTRICTS (3)

District	Percentage
ANY FIRE	% 100

PERMITS (5)

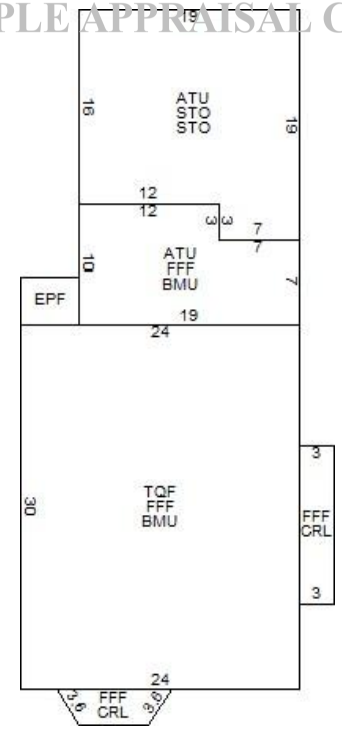
Date	Permit ID	Permit Type	Notes
10/07/14	14-38	SHED	12X36 & 12X24

BUILDING DETAILS (4)

Model: **1.75 STORY CAPE**
Roof: **GABLE OR HIP/ASPHALT**
Ext: **CLAP BOARD**
Int: **PLASTERED/DRYWALL**
Floor: **PINE/SOFT WD/LINOLEUM OR SIM**
Heat: **OIL/FA DUCTED**
Bedrooms: **3** Baths: **2.0** Fixtures: **6**
Extra Kitchens: Fireplaces:
A/C: **No** Generators:
Quality: **A2 AVG+20**
Com. Wall:
Size Adj: **1.0074** Base Rate: **RSA 165.00**
Bldg. Rate: **1.1373**
Sq. Foot Cost: **$ 187.66**

SAMPLE APPRAISAL CARD

(6)



BUILDING SUB AREA DETAILS (7)

ID	Description	Area	Adj.	Effect.
CRL	CRAWL SPACE	63	0.05	3
ATU	ATTIC	494	0.10	49
STO	STORAGE AREA	650	0.25	163
FFF	FST FLR FIN	952	1.00	952
BMU	BSMNT	889	0.15	133
TQF	3/4 STRY FIN	720	0.75	540
EPF	ENCLOSED	20	0.70	14
GLA:	**1,492**	**3,788**		**1,854**

2024 BASE YEAR BUILDING VALUATION (8)

Market Cost New: **$ 347,922**
Year Built: **1887**
Condition For Age: AVERAGE **38 %**
Physical:
Functional:
Economic:
Temporary:
Total Depreciation: **38 %**

Building Value: **$ 215,700**

(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's 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/Bldg Type
Roof - Style & Material Cover
Ext - Exterior Wall Cover
Int - Interior Wall Material
Floor - Floor Cover Material
Heat - Type & Fuel
Bedrooms - # of Bedrooms
Baths - # of Baths
Fixtures - Total # of Bath Fixtures
Sq Foot Cost - Final Adjusted Bldg Sq Ft Cost
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 Adjustment Factor
Base Rate - Building Square Foot Cost
Bldg Rate - Overall Bldg Factor based on Prior Bldg Description

(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** – 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** – This 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 %).

Building Market Cost New = $227,000

Total Depreciation = 21% x .79 (100% - 21%=79% or .79)

$179,330

Rounded to $179,300 = Building Assessment

A. Commonly Used Abbreviations

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

B. 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. 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 (BTLA): 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 the NH Department 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 market wide 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 over adequacy; (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 rite 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 micro locational 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.

C. Sample Letters

SAMPLE INTERIOR INSPECTION NOTICE

Town of Anytown
PO Box 123
Anytown, NH 03123

DOE, JOHN & JANE
123 MAIN STREET
ANYTOWN, NH 03124

Map Lot Sub: 000001 000002 000003 Location: 123 MAIN STREET

INTERIOR INSPECTIONS – July 1, 20XX

Dear Property Owner:

The Town of Anytown has contracted with Avitar Associates of NE, Inc. to verify and correct physical information and data errors on the property record cards. This process helps to maintain an accurate database and fair and equitable assessments. A representative previously visited your property and measured the exterior of structures to verify the accuracy of data, unless you chose to opt out.

At this time, Avitar is scheduling appointments for interior inspections to verify the data listed on your property record is accurate, i.e. the number of bedrooms and bathrooms, and to determine the overall condition. The inspection is not required by law, but does ensure your data is correct and is important for an accurate and equitable assessment.

Appointment availability is limited to the dates and times listed on the website and should be scheduled as soon as possible. Each time represents a 2-hour block in which you must be available. For example, if you choose 8:00 a.m., you must be available from 8:00 a.m. to 10:00 a.m. Appointments typically take 15 minutes however there will be multiple inspections scheduled for each 2-hour block. The last day to schedule an appointment is **Friday, June 5, 2026 at 4:00 p.m.** Additional dates and times may be added, if needed.

If you would like to schedule an appointment, go to our website at *avtiarassociates.com,* select Schedule An Inspection, select Town of Anytown and select date and time of appointment.

If you do not have access to the internet and no one else is available to assist you, contact the **Town Office at (603) 123-4567**, and they can log on to our 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 and phone number and Avitar will try to contact you during the next scheduled visit.

Thank you for your cooperation.
Avitar Associates of NE, Inc.

SAMPLE NOTICE OF PRELIMINARY ASSESSMENT VALUES

Town of Anytown
PO Box 123
Anytown, NH 03123

DOE, JOHN & JANE
123 MAIN STREET
ANYTOWN, NH 03124

Map Lot Sub: 000001 000002 000003 Location: 123 MAIN STREET

NOTICE OF PRELIMINARY ASSESSMENT VALUES – July 1, 20XX

Dear Property Owner:

The Town of Anytown has contracted with Avitar Associates to conduct a town wide update of property values. Sales occurring prior to the April 1 assessment date were analyzed to establish updated land and building rates, with the goal of bringing all property assessments to 100% of fair market value. The new assessed value determined for your property as part of this update is listed at the bottom of this notice.

You may review your property record card (PRC) online by visiting *avitarassociates.com* and selecting **Online Data, Subscription Information, Assessment Data – Review Online**. Select the **Subscriber** option and enter the following credentials:

Username: townofanytown || **Password:** anytowntwn

The website also provides additional resources to help you understand the codes, notes, abbreviations, and other information contained on your PRC. To access these resources, go to the bottom of the screen and select For additional sales and value information click here. Please note that online assessment data will only be available for review for 60 days from the date of this notice. If you believe your assessment contains an error or you would like to discuss your property assessment with a representative from Avitar, please visit our website at *avitarassociates.com/appointments* to schedule an appointment. Once on the website, select **Town of Anytown** and choose an available date and time to receive a phone call.

Appointment availability is limited to the dates and times listed on the website and should be scheduled as soon as possible, and **not later than 4:00 p.m. on Friday, September 25, 2026**, to ensure an opportunity for review. Additional times may be added if necessary. No appointments will be scheduled after that date. If you do not wish to schedule an appointment but have specific questions, you may submit them through the inquiry form located at the bottom of the appointment webpage. A representative will respond as soon as possible. If you do not have internet access and no one is available to assist you, please contact the Town Office at (603) 847-0047.

Please note, you should not attempt to estimate your next tax bill by multiplying your new assessment by the current tax rate, as this will produce an inaccurate tax amount. The total of the Town has increased an approximate 59% and the tax rate will drop proportionally barring any significant changes in spending voted in at the Town & School District annual meetings. The newly established assessments will be used in the calculation of the new tax rate, which will then be applied to determine the December tax bill.

Land Value: $100,000 Buildings/Features: $150,000 Total Parcel Value: $250,000

SAMPLE SECOND NOTICE OF VALUE

Town of Anytown
PO Box 123
Anytown, NH 03123

DOE, JOHN & JANE
123 MAIN STREET
ANYTOWN, NH 03124

Map Lot Sub: 000001 000002 000003 Location: 123 MAIN STREET

Dear Property Owner:

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

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 no later than 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. The newly established assessments will be used in the calculation of the new tax rate, which will then be applied to determine the December tax bill.

Sincerely,
Avitar Associates of NE, Inc.
Contract Assessor

Land Value: $75,000 Buildings/Features: $150,000 Total Parcel Value: $225,000

SECTION 6

SALES DATA

A. Date Range of Sales, Effective Date of Values

B. Qualified & Unqualified Sales Report

SECTION 6 SALES DATA

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

Effective date of this revaluation is 4/1/2026.

Sales that occurred between 10/1/25 and 9/30/26 were used in the final analysis. Sales after 4/1/26 may not have been visited for verification.

A total of 21 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 list 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	Commercial/Industrial
EX-F	Exempt-Federal
EX-M	Exempt-Municipal
EX-P	Exempt-PILOT (Payment in Lieu of Taxes)
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 Base Rate – See Section 9C. Final Cost Tables

SH = Story Height

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

EFF 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.

Sales Analysis Results

Lyme -- 11/09/2026

Sales Analysis Statistics			
Number of Sales:	**21**	Mean Sales Ratio:	**1.0116**
Minimum Sales Ratio:	**0.9539**	Median Sales Ratio:	**1.0012**
Maximum Sales Ratio:	**1.1737**	Standard Deviation:	**0.0515**
Aggregate Sales Ratio:	**1.0033**	Coefficient of Dispersion:	**3.5374**
		Price Related Differential:	**1.0084**

Sales Analysis Criteria	
Sold: 10/1/25 - 9/30/2026	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 - 2026	Trend: 0.4% Prior to 10/1/25
Story Height: ALL	Neighborhood: ALL
Base Rate: ALL	Zone: ALL
Qualified: YES	Unqualified: NO
Improved: YES	Vacant: YES
View: All Parcels	Waterfront: All
Include Comm./Ind./Util.: YES	Water Body: ANY
Filter By Current: NO	

Lyme Sales Analysis Report

Ratio	Map Lot Sub Sale Note	Zone	Acres	LC	NC	BR SH Eff. Area	Trended Sale Price	Assessment Sale Date	I	Q	Unqualified Description Grantor	Prior Year Assessment
0.954	00201 00014 00000000	01	1.80	R1	K	RTS C 3,872	$ 1,415,000	$ 1,349,700 07/28/2026	I	Q	CAULFIELD DOUGLAS R ET	$ 0
0.955	00402 00016 00000000	03	3.31	R1	K	RAT C 3,213	$ 864,000	$ 824,700 12/22/2025	I	Q	KLEE, PAUL F & MARYA W	$ 0
0.960	00404 00045 00000000	03	3.80	R1	E	RNP A 3,635	$ 1,275,000	$ 1,223,800 08/07/2026	I	Q	CULLENBERG, DAVID P &	$ 0
0.961	00407 00125 00001000	03	12.50	R1	E	RAT B 5,665	$ 2,100,000	$ 2,018,000 04/29/2026	I	Q	SMITHERS DISCLAIMER TR	$ 0
0.972	00411 00007 00000000	03	73.69	CUUO	E		$ 400,000	$ 388,800 01/16/2026	V	Q	EVANS, RONALD D	$ 0
0.980	00408 00033 00000000	03	7.70	R1	F	RNP C 4,038	$ 1,150,000	$ 1,127,100 06/04/2026	I	Q	FLICKINGER TR/TTES, HE	$ 0
0.981	00408 00026 00000000	03	8.84	R1	J		$ 225,000	$ 220,700 12/11/2025	V	Q	BAXTER, TERRY L	$ 0
0.992	00406 00036 00000000	03	75.00	R1	I	RNP C 6,790	$ 3,375,000	$ 3,348,100 04/28/2026	I	Q	TAVERN LEDGE FARM LLC	$ 0
0.997	00414 00034 00000000	03	3.10	R1	F	RHS C 2,734	$ 738,000	$ 736,000 10/14/2025	I	Q	TAYLOR, BETH	$ 0
0.998	00408 00055 00000000	03	32.50	R2	E	RNP A 4,067	$ 2,200,000	$ 2,196,400 09/29/2026	I	Q	PENFIELD, DONALD W & A	$ 0
1.001	00404 00026 00000000	03	0.96	R1	F	RHS B 1,145	$ 420,000	$ 420,500 01/08/2026	I	Q	HALLETT JR, CHARLES A	$ 0
1.009	00421 00018 00000000	05	76.33	R1	D	RHS C 2,127	$ 865,000	$ 872,500 05/11/2026	I	Q	WILSON, GEOFFREY	$ 0
1.011	00201 00035 00000050	01	0.00	R1	Y	RCD A 796	$ 315,000	$ 318,500 01/14/2026	I	Q	SHAFER, DAVID K	$ 0
1.015	00407 00057 00000000	03	2.60	R1	E	RAN A 2,842	$ 645,000	$ 654,400 12/22/2025	I	Q	TURKINGTON, THOMAS	$ 0
1.017	00408 00071 00001000	03	47.12	R1	E	RNP B 3,934	$ 1,500,000	$ 1,525,500 06/24/2026	I	Q	SANDERS JR TRUSTEE, JO	$ 0
1.027	00404 00015 00000000 TWO DEEDS, $103,333 AND ANOTHER 516,666	03	0.98	R1	F	RAT E 2,708	$ 619,999	$ 636,800 09/17/2026	I	Q	TYLER GILLIAN ESTATE	$ 0
1.043	00407 00125 00002000	03	21.60	CUUH	E		$ 220,000	$ 229,400 02/27/2026	V	Q	ESTATE OF KENDRA B GLO	$ 0
1.054	00401 00055 00000204	03	0.00	R1	Z	RCD A 1,516	$ 589,000	$ 621,000 11/14/2025	I	Q	MUNTZ, JILL B. TTE	$ 0
1.063	00404 00013 00000000	03	1.78	R1	F	RAT D 2,855	$ 609,000	$ 647,300 12/15/2025	I	Q	HALLETT, ELAINE S	$ 0
1.081	00409 00013 00000000	01	0.44	R1	F	RAT C 2,653	$ 635,000	$ 686,700 09/09/2026	I	Q	BEISSWENGER BEN	$ 0

Trended 0.4% prior to 10/1/25

Ratio	Map Lot Sub Sale Note	Zone	Acres	LC	NC	BR	SH Eff. Area	Trended Sale Price	Assessment Sale Date	I	Q	Unqualified Description Grantor	Prior Year Assessment
1.174	00420 00022 00000000	05	73.67	R1	D	RNP	A 2,918	$ 1,055,000	$ 1,238,300 08/03/2026	I	Q	 NICHOLS JR, JOHN S & A	$ 0

Trended 0.4% prior to 10/1/25

Ratio	Map Lot Sub / Sale Note	Zone	Acres	LC	NC	BR SH / Eff. Area	Trended Sale Price	Assessment / Sale Date	I	Q	Unqualified Description / Grantor	Prior Year Assessment
0.048	00416 00027 00000000 SALE OF [6] PARCELS IN ORFORD; [1] IN LYME	07	56.00	CUUO	X		$ 4,000,000	$ 193,600 10/06/2025	V	U	MPC-CAN SELL SEPRTLY ROBY [TTE], DAVID M	$ 0
0.779	00401 00014 00000000 GARAGE UNDER CONSTRUCTION	03	0.83	R1	E	RCL D 2,673	$ 590,000	$ 459,700 10/14/2025	I	U	UNDER CONSTRUCTION PICKLEDISH HOLLOW LLC	$ 0
0.878	00408 00020 00002000 LOCH LYME SELLS AT FULL VALUE, EVEN THOUGH INFRAS	03	0.00	R1	E	RCP A 754	$ 305,000	$ 267,900 03/09/2026	I	U	UNKNOWN CONSIDERATN LOCH LYME LODGE INC	$ 0
0.963	00201 00033 00000000 RENOVATION DOWN TO STUDS TAKING PLACE	01	1.50	R1	J	RHS B 3,135	$ 618,000	$ 595,400 01/16/2026	I	U	UNDER CONSTRUCTION STROUT EARL F TRUST 3/	$ 0
0.990	00201 00055 00000000	01	1.40	R1	J	RFC C 3,425	$ 325,533	$ 322,400 05/18/2026	I	U	ESTATE SALE/FDCY COV GRANDINE, ESTATE OF NA	$ 0
1.116	00411 00012 00000000	03	11.30	R1	E	RTS D 2,049	$ 385,000	$ 429,500 07/20/2026	I	U	FAMILY/RELAT GRNTR/E HEWES, MATTHEW	$ 0
384,000.000	00409 00079 00000000	03	37.00	R1	E		$ 1	$ 384,000 04/09/2026	V	U	FAMILY/RELAT GRNTR/E CLARK, JEFFREY A	$ 0
429,500.000	00411 00012 00000000	03	11.30	R1	E	RTS D 2,049	$ 1	$ 429,500 07/20/2026	I	U	ESTATE SALE/FDCY COV HEWES, ESTATE OF STEPH	$ 0
463,900.000	00201 00126 00000000 TRANSFER TO TRUST	01	1.66	R1	E	RAN A 1,774	$ 1	$ 463,900 05/29/2026	I	U	FAMILY/RELAT GRNTR/E LAMOTT, PRISCILLA A	$ 0
611,500.000	00421 00020 00000000	07	222.00	CUUH	D		$ 1	$ 611,500 03/24/2026	V	U	FAMILY/RELAT GRNTR/E NICHOLS, WILLIAM	$ 0
656,800.000	00402 00030 00000000 TRANSFER TO TRUST	03	1.50	R1	E	RHS C 2,228	$ 1	$ 656,800 04/17/2026	I	U	FAMILY/RELAT GRNTR/E BOUCHARD, BRUCE A & GI	$ 0
790,900.000	00401 00049 00000000	03	28.65	R1	G	RNP B 1,350	$ 1	$ 790,900 10/02/2025	I	U	FAMILY/RELAT GRNTR/E JENKS, GREGORY A	$ 0
808,300.000	00414 00038 00000000 TRANSFER TO TRUST	03	22.00	R1	F	RTS C 2,757	$ 1	$ 808,300 04/01/2026	I	U	FAMILY/RELAT GRNTR/E SMITH, IAN & YOON, JIY	$ 0
014,900.000	00403 00019 00000000	03	0.37	R1	F	RCL D 2,450	$ 1	$ 1,014,900 10/20/2025	I	U	FAMILY/RELAT GRNTR/E BATES [TTE], MARGARET	$ 0
075,500.000	00201 00020 00000000	01	2.08	R1	K	RHS B 4,689	$ 1	$ 1,075,500 12/22/2025	I	U	FAMILY/RELAT GRNTR/E STADHEIM, HEATHER L	$ 0
648,700.000	00415 00002 00000000	03	22.20	R1	E	RAT D 4,300	$ 1	$ 1,648,700 10/16/2025	I	U	FAMILY/RELAT GRNTR/E WEINSTEIN, JAMES N	$ 0
887,200.000	00408 00039 00000000 TRANSFER TO TRUST	03	11.34	R1	E	RNP D 3,959	$ 1	$ 1,887,200 04/13/2026	I	U	FAMILY/RELAT GRNTR/E CLARK, JEFFREY A	$ 0
190,000.000	00403 00033 00000000	03	395.70	R1	E	RAT C 3,252	$ 1	$ 2,190,000 03/24/2026	I	U	FAMILY/RELAT GRNTR/E SMITH QUAL PERS RES TR	$ 0
190,000.000	00403 00033 00000000	03	395.70	R1	E	RAT C 3,252	$ 1	$ 2,190,000 03/24/2026	I	U	FAMILY/RELAT GRNTR/E LOVEJOY, REBECCA	$ 0

Trended 0.4% prior to 10/1/25

SECTION 7

SPREADSHEET ANALYSIS

UNDEVELOPED SITE

Annual Trend:	4.80% < 10/01/25 > 0.00%	Acreage Discount Minimum Acreage:	10.00	Excess Foot Frontage:	$200.00
Site Acreage:	3.000	Acreage Discount Maximum Acreage:	250.00		
Est. Excess Acreage Value:	$10,000	Acreage Discount Maximum Percentage:	75.00%		

Location PIDCustom	Sale Date/Days	 Price/Adjusted	Zn	Acres	Excess Ac Value	Excess FF Value	Site Value	Nhbd	Site	DWay	Road	Topo	Cond	Indicated Site Value
158 GOOSE POND RD 00401 00031 00002000	05/16/24 503	$91,400 $97,446	03	1.040	$0	$0	$97,446	1.00	1.00	1.00	1.00	0.95	1.00	$102,575
21 SPRING HILL LN 00408 00026 00000000	12/11/25 -71	$225,000 $225,000	03	8.840	$55,480	$0	$169,520	1.50	1.00	1.00	0.95	1.00	1.00	$118,961
47 HIGHBRIDGE RD 00407 00125 00002000	02/27/26 -149	$220,000 $220,000	03	21.600	$151,776	$0	$68,224	1.00	1.00	1.00	0.95	0.90	0.90	$88,660

Average Indicated Site Value: $103,399

Median Indicated Site Value: $102,575

THE UNDEVELOPED VALUE WAS DETERMINED TO BE $103,400 (ROUNDED) AND $102,500 (ROUNDED). IT WAS DETERMINED THAT AN UNDEVELOPED SITE VALUE HAD A VALUE OF $102,500. WITH A DEVELOPED SITE VALUE OF $200,000, $102,500/$200,000=0.50 UNDEVELOPED FACTOR. WITH AN UNDEVELOPED DRIVEWAY CONSTANT OF 0.90, THE INDICATED UNDEVELOPED FACTOR IS 0.56. THE UNDEVELOPED CLEAR FACTOR IS 0.61.

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 / Nhdb / Site / Dway / Road / Topo / Cond

DEVELOPED SITE VALUE

Annual Trend:	4.80% < 10/01/25 > 0.00%	Site Acreage:	3.000	Acreage Discount Minimum Acreage:	10.00
Building Base Year/Depreciation:	2026/1.75	Est. Excess Acreage Value:	$10,000	Acreage Discount Maximum Acreage:	250.00
Est. Building Square Foot Cost:	$220.00	Excess Foot Frontage:	$200.00	Acreage Discount Maximum Percentage:	75.00%

Location / PIDCustom	Sale Date/Days	Sale Price/Adjusted	Zn	Bldg Rate	Year Built	Cond*	Depreciation Age	Depreciation Other	Bldg Sq. Ft.	Building Value	Features Value	Excess Acres	Excess Ac Value	Excess FF Value	Residual Value	Nhbd	Site	Dway	Road	Topo	Cond	Indicated Site Value
27 UNION ST 00201 00056 00000000	04/14/25 170	$520,000 $531,625	01	1.0564	1840	2.00	47	0	2,787	$343,292	$19,000	0.000	-$25,000	$0	$194,333	1.50	1.00	0.95	1.00	1.00	1.00	$136,374
7 HEWS LN 00401 00045 00000000	10/28/24 338	$610,000 $637,114	03	1.3125	1850	1.00	23	0	1,891	$420,440	$35,500	0.000	$0	$0	$181,174	1.20	1.00	0.95	0.95	1.00	1.00	$167,289
64 WASHBURN HILL R 00402 00016 00000000	12/22/25 -82	$864,000 $864,000	03	1.3005	1898	2.00	40	0	3,213	$551,563	$11,000	0.310	$2,945	$0	$298,492	1.60	1.05	0.95	0.95	0.90	0.95	$230,256
11 CUTTING HILL LN 00407 00123 00000000	07/15/25 78	$1,075,000 $1,086,027	03	1.1641	1968	2.00	26	0	3,361	$636,962	$254,500	7.000	$59,500	$0	$135,065	1.00	1.10	0.95	0.95	0.95	0.95	$150,749
FEATURE VALUE IS SECOND CARD GUEST HOUSE																						
45 PRESTON RD 00402 00023 00000000	01/28/25 246	$1,250,000 $1,290,438	03	1.0094	1989	1.50	16	0	5,519	$1,029,498	$39,200	4.000	$38,000	$0	$183,740	1.10	1.05	1.00	0.95	0.95	1.00	$176,268
34 HARDSCRABBLE L 00415 00011 00000000	10/25/24 341	$980,000 $1,023,947	03	1.2331	1989	1.50	16	0	2,810	$640,334	$23,400	17.000	$148,410	$0	$211,803	1.00	1.05	0.95	0.95	0.95	1.00	$235,273
19 CUTTING HILL LN 00407 00125 00001000	04/29/26 -210	$2,100,000 $2,100,000	03	1.4145	1995	1.00	11	0	5,665	$1,568,973	$35,300	9.500	$84,645	$106,900	$304,182	1.00	1.25	1.00	0.95	0.95	1.00	$269,635
50 OLD DORCHESTER F 00421 00018 00000000	05/11/26 -222	$865,000 $865,000	05	1.1715	2010	2.00	14	0	2,127	$471,445	$37,700	73.330	$202,757	$0	$153,098	0.90	1.00	0.95	0.95	0.90	0.90	$232,699

Average Indicated Improved Site Value: $199,818

Median Indicated Improved Site Value: $203,262

THE INDICATED SITE VALUE FOR A 3-ACRE SITE WAS FOUND TO BE $199,800 (ROUNDED) AND $203,300 (ROUNDED). IT WAS DETERMINED THAT $200,000 WORKED AS THE BEST INDICATOR OF MARKET VALUE.

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

EXCESS ACREAGE

Annual Trend:	4.80% < 10/01/25 > 0.00%	Acreage Discount Minimum Acreage:	10.00	Excess Foot Frontage:	$200.00
Buildable Site Value:	$200,000	Acreage Discount Maximum Acreage:	250.00		
		Acreage Discount Maximum Percentage:	75.00%		

Location / PIDCustom	Sale Date/Days	Sale Price/Adjusted	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
371 GOOSE POND RD	01/16/26	$400,000	03	73.691	1.00	0.56	0.90	0.95	1.00	$95,760	$0	$0	$304,240	70.691	$4,304	0.80	0.95	0.50	$11,326
00411 00007 00000000	-107	$400,000	PROPERTY IS IN CONSERVATION EASEMENT																

Average Indicated Excess Acreage Value: $11,326

Median Indicated Excess Acreage Value: $11,326

THE INDICATED EXCESS ACREAGE VALUE OF $11,400 (ROUNDED) WAS DETERMINED. THE SUBJECT SALE HAS LAND IN CONSERVATION EASEMENT. IT WAS DETERMINED THAT $10,000/ACRE WAS THE BEST INDICATOR OF MARKET VALUE.

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

Annual Trend:	4.80% < 10/01/25 > 0.00%	Site Acreage:	3.000	Acreage Discount Minimum Acreage:	10.00
Building Base Year/Depreciation:	2026/1.75	Est. Excess Acreage Value:	$10,000	Acreage Discount Maximum Acreage:	250.00
Buildable Site Value:	$200,000	Excess Foot Frontage:	$200.00	Acreage Discount Maximum Percentage:	75.00%

Location / PIDCustom	Sale Date/Days	Sale Price/Adjusted	Zn	Nhbd	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 Age	Depreciation Other	Bldg Sq Ft	Indicated Sq Ft Value
36 PONY HILL LN 00416 00023 00000000	05/17/24 502	$535,000 $570,319	03	1.00	1.00	0.95	0.95	0.90	0.90	$146,205	$43,000	$65,556	$0	$315,558	1.1263	1976	2.00	25	0	1,607	$232.46
169 DORCHESTER RD 00409 00011 00000000	03/20/25 195	$388,533 $398,496	01	1.10	1.00	0.95	1.00	1.00	0.95	$198,550	$18,900	$0	$0	$181,046	1.4135	1987	2.50	28	0	984	$180.79
35 HIGH ST 00201 00129 00000000	05/22/25 132	$427,000 $434,412	01	1.00	1.00	1.00	1.00	0.95	1.00	$190,000	$9,200	$0	$0	$235,212	1.1291	1890	2.00	40	2	1,598	$224.76
123 RIVER RD 00402 00091 00000000	05/22/25 132	$785,000 $798,627	03	1.10	1.00	0.95	1.00	1.00	1.00	$209,000	$0	$0	$0	$589,627	1.1684	2014	2.00	12	0	2,836	$202.21
343 DORCHESTER RD 00414 00034 00000000	10/14/25 -13	$738,000 $738,000	03	1.10	1.10	0.95	0.95	0.95	1.00	$207,485	$8,700	$950	$0	$520,865	1.0919	1990	2.00	21	0	2,734	$220.86
186 ORFORD RD 00407 00057 00000000	12/22/25 -82	$645,000 $645,000	03	1.00	1.00	0.95	1.00	1.00	1.00	$190,000	$17,600	$0	$0	$437,400	0.9740	1958	1.50	21	5	2,842	$213.53
61 DORCHESTER RD 00408 00033 00000000	06/04/26 -246	$1,150,000 $1,150,000	03	1.10	1.00	0.95	1.00	0.95	0.90	$178,695	$19,700	$44,650	$0	$906,955	1.2596	1990	2.00	21	0	4,038	$225.71

Average Indicated Square Foot Value: $214.33

Median Indicated Square Foot Value: $220.86

THE INDICATED SQUARE FOOT COST IS $214 (ROUNDED) AND $220 (ROUNDED). IT WAS DETERMINED THAT $220 WAS THE BEST INDICATOR OF MARKET VALUE.

Values:

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

Adj Site Value = Buildable Site Value * Nhdb * 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

VIEW BASE RATE

Annual Trend: 4.80% < 10/01/25 > 0.00%

Location PIDCustom	Sale Date/Days	 Price/Adjusted	Zn	Building Value	Features Value	Excess Ac Value	Excess FF Value	Site Value	View Residual	View Subject	View Width	View Depth	View Distance	View Cond	Indicated Value
20 ACORN HILL RD 00409 00029 00000000	05/29/24 490	$910,000 $968,639	03	$441,400	$42,600	$57,800	$0	$149,600	$277,239	0.70	1.00	0.50	0.75	1.00	$1,056,149
100 HIGHBRIDGE RD 00407 00110 00000000	08/06/24 421	$2,825,000 $2,981,404	03	$1,808,100	$102,200	$48,200	$0	$203,100	$819,804	0.70	1.25	0.50	1.00	1.00	$1,873,838
149 ORFORD RD 00407 00006 00000000	10/28/24 338	$709,000 $740,515	03	$368,100	$6,800	$0	$0	$179,600	$186,015	0.70	0.80	0.25	0.75	1.00	$1,771,571
79 EAST THETFORD R 00403 00008 00000000	12/14/24 291	$895,000 $929,250	03	$247,800	$15,900	$95,900	$0	$167,900	$401,750	0.40	1.25	0.75	0.75	1.00	$1,428,444
41 DAVISON LN 00416 00012 00000000	12/17/24 288	$3,700,000 $3,840,134	03	$1,215,700	$514,900	$809,000	$0	$231,500	$1,069,034	0.70	1.25	1.00	0.75	1.00	$1,629,004
192 PINNACLE RD 00416 00019 00000000	04/03/25 181	$1,400,000 $1,433,324	03	$651,800	$80,500	$90,000	$0	$170,600	$440,424	0.70	1.00	0.50	1.00	0.80	$1,572,943
42 HIGHBRIDGE RD 00407 00114 00000000	05/22/25 132	$2,200,000 $2,238,190	03	$1,014,900	$87,400	$176,700	$218,900	$190,800	$549,490	0.70	0.80	0.50	1.00	1.00	$1,962,464
75+77 POUT POND LN 00415 00019 00000000	07/29/25 64	$2,000,000 $2,016,833	03	$1,056,400	$8,300	$311,200	$0	$172,600	$468,333	0.70	1.25	0.50	1.00	0.80	$1,338,094
10 TAVERN LN 00406 00036 00000000	04/28/26 -209	$3,375,000 $3,375,000	03	$2,448,500	$120,700	$279,200	$0	$265,700	$260,900	0.70	1.00	0.25	1.00	1.00	$1,490,857
96 FRANKLIN HILL RD 00408 00071 00001000	06/24/26 -266	$1,500,000 $1,500,000	03	$986,300	$72,600	$174,000	$0	$188,600	$78,500	0.70	0.80	0.25	0.75	0.80	$934,524
622 DORCHESTER RD 00420 00022 00000000	08/03/26 -306	$1,055,000 $1,055,000	05	$437,000	$48,700	$394,300	$0	$163,300	$11,700	0.40	1.00	0.50	0.75	1.00	$78,000
100 NORTH THETFORD 00404 00045 00000000	08/07/26 -310	$1,275,000 $1,275,000	03	$707,600	$20,100	$7,600	$0	$189,500	$350,200	0.40	1.00	0.75	0.75	1.00	$1,556,444
18 HARDSCRABBLE L 00408 00055 00000000	09/29/26 -363	$2,200,000 $2,200,000	03	$1,292,100	$37,700	$88,500	$0	$206,100	$575,600	0.70	1.25	0.50	1.00	1.00	$1,315,657

Average Indicated Value: $1,385,230

Median Indicated Value: $1,490,857

THE INDICATED VIEW BASE RATE IS $1,381,200 (ROUNDED) AND $1,490,900 (ROUNDED). IT WAS DETERMINED THAT BY GIVING MORE WEIGHT TO RECENT SALES, $1,300,000 WAS THE BEST INDICATOR OF MARKET VALUE.

Values:

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

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

Indicated Value = View Residual Value / View Subject / View Width / View Depth / View Distance / View Cond

DARTMOUTH COLLEGE AMENITY VALUE

Annual Trend: 4.80% < 10/01/25 > 0.00%

Location PIDCustom	Sale Date/Days	Price/Adjusted	Zn	Building Value	Features Value	Excess Ac Value	Excess FF Value	Site Value	Indicated Value
85 DARTMOUTH COLLI 00401 00055 00000202	06/17/24 471	$665,000 $706,190	03	$455,200	$20,100	$0	$0	$0	$230,890
85 DARTMOUTH COLLI 00401 00055 00000502	10/08/24 358	$545,000 $570,658	03	$385,400	$20,700	$0	$0	$0	$164,558
85 DARTMOUTH COLLI 00401 00055 00000404	07/18/25 75	$475,000 $479,685	03	$274,100	$18,700	$0	$0	$0	$186,885

Average Indicated Value: $194,111

Median Indicated Value: $186,885

THE INDICATED AMENITY VALUE FOR DARTMOUTH COLLEGE CONDOS IS $199,100 (ROUNDED) AND $186,900 (ROUNDED). IT WAS DETERMINED THAT $192,000 WAS THE BEST INDICATOR OF MARKET VALUE.

Values:

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

Indicated Value = Adjusted Sale Price - Building Value - Features Value - Excess Ac Value - Excess FF Value - Site Value

ON COMMON AMENITY VALUE

Annual Trend: 4.80% < 10/01/25 > 0.00%

Location PIDCustom	Sale Date/Days	Price/Adjusted	Zn	Building Value	Features Value	Excess Ac Value	Excess FF Value	Site Value	Indicated Value
6 ON THE COMMON 00201 00035 00000030	06/26/25 97	$315,000 $319,018	01	$184,200	$0	$0	$0	$0	$134,818
6 ON THE COMMON 00201 00035 00000050	01/14/26 -105	$315,000 $315,000	01	$182,500	$0	$0	$0	$0	$132,500

Average Indicated Value: $133,659

Median Indicated Value: $133,659

THE INDICATED AMENITY VALUE FOR ON COMMON CONDOS IS $133,700 (ROUNDED). IT WAS DETERMINED THAT $136,000 WAS THE BEST INDICATOR OF MARKET VALUE.

Values:

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

Indicated Value = Adjusted Sale Price - Building Value - Features Value - Excess Ac Value - Excess FF Value - Site Value

CONNECTICUT RIVER BASE RATE

Annual Trend: 4.80% < 10/01/25 > 0.00%

Location / PIDCustom	Sale Date/Days	Sale Price/Adjusted	Zn	Building Value	Features Value	Excess Ac Value	Excess FF Value	Site Value	Waterfront Residual	WF Feet	WF Ft Fctr	WF Axs	WF Lctn	WF Topo	WF Cond	Indicated WF Value
535 RIVER RD	01/08/26	$420,000	03	$98,900	$700	$0	$0	$113,400	$207,000	200	1.03	1.00	1.00	0.60	0.85	$394,061
00404 00026 00000000	-99	$420,000							Water Body:	CONNECTICUT RIVER						

Average Indicated Waterfront Value: $394,061

Median Indicated Waterfront Value: $394,061

THE INDICATED BASE RATE FOR CONNECTICUT RIVER WATERFRONT IS DETERMINED TO BE $394,100 (ROUNDED). IT WAS DETERMINED THAT A BASE RATE OF $400,000 WAS A BETTER INDICATOR OF MARKET VALUE.

Values:

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

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

Indicated WF Value = WF Residual Value / WF FF Fctr / WF Axs / WF Lctn / WF Topo / WF Cond

POST POND BASE RATE

Annual Trend: 4.80% < 10/01/25 > 0.00%

Location / PIDCustom	Sale Date/Days	Sale Price/Adjusted	Zn	Building Value	Features Value	Excess Ac Value	Excess FF Value	Site Value	Waterfront Residual	WF Feet	WF Ft Fctr	WF Axs	WF Lctn	WF Topo	WF Cond	Indicated WF Value
88 POST POND LN	08/28/24	$189,000	04	$104,800	$7,500	$0	$0	$39,600	$47,017	135	1.01	0.40	1.00	0.95	0.80	$153,130
00408 00013 00000000	399	$198,917							Water Body:	POST POND						

Average Indicated Waterfront Value: $153,130

Median Indicated Waterfront Value: $153,130

THE BASE RATE FOR POST POND WAS DETERMINED TO BE $153,000 (ROUNDED).

Values:

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

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

Indicated WF Value = WF Residual Value / WF FF Fctr / WF Axs / WF Lctn / WF Topo / WF Cond

RESERVOIR POND BASE RATE

Annual Trend: 4.80% < 10/01/25 > 0.00%

Location / PIDCustom	Sale Date/Days	Sale Price/Adjusted	Zn	Building Value	Features Value	Excess Ac Value	Excess FF Value	Site Value	Waterfront Residual	WF Feet	WF Ft Fctr	WF Axs	WF Lctn	WF Topo	WF Cond	Indicated WF Value
638 DORCHESTER RD	07/01/24	$825,000	05	$453,100	$15,700	$0	$0	$131,600	$274,181	132	1.01	1.00	0.50	0.95	1.00	$571,508
00420 00015 00000000	457	$874,581							Water Body:	RESERVOIR POND						

Average Indicated Waterfront Value: $571,508

Median Indicated Waterfront Value: $571,508

THE BASE RATE FOR RESERVOIR POND IS DETERMINED TO BE $572,000 (ROUNDED).

Values:

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

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

Indicated WF Value = WF Residual Value / WF FF Fctr / WF Axs / WF Lctn / WF Topo / WF Cond

SECTION 8

A. Field Review

B. Informal Hearings Process

SECTION 8
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.

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.

A. Property Specific Adjustment Guidelines

Land Adjustments

Type	Adjustment	Guideline
Commercial Use	+0 to +50	(100 to 150 Land Condition) Depending on how extensive the use.
Conservation Easement	-50% -90%	(50 Excess Land Condition) (10 Site Land Condition)
Current Use Wetlands	-90%	(10 Land Condition)
Less than Average Access (ACC)	Varies	Dependent upon severity. Typically, -5% to -20% (95 to 80 Land Condition).
Location (LOC)	Varies	Dependent upon severity. Typically, -5% to -10% (95 to 90 Land Condition).
Not Buildable (NBD)	-90%	(10 Land Condition)
Outbuilding Only	-75%	(25 Land Condition) Applied to fractional acreage lots with only an outbuilding(s) on it and are insufficient for additional development.
Recreational Use Only Lots	-75%	(25 Land Condition)
Power Line Easement (PLE)	Varies	Dependent upon severity.
ROW Across Lot to Access Another	Varies	Dependent upon severity. Typically, -5% to -10% (95 to 90 Land Condition).
Shared Driveway/Access (SHDW)	-5%+	Dependent on size & impact. Typically, -5% to -10% (95 to 90 Land Condition).
Topography (TOPO)	Varies	Dependent upon severity. Defined in Section 9. Final Valuation Tables.
Undeveloped Driveway	-10%	(90 Site Modifier)
Part Paved Driveway	-2%	(98 Driveway Modifier)

Gravel Driveway	-5%	(95 Driveway Modifier)
Gravel Roadway	-5%	(95 Roadway Modifier)
Undeveloped Land – Cleared Lot	-39%	(61 Site Modifier)
Undeveloped Land – Wooded Lot	-44%	(56 Site Modifier)
Common Land	-100%	0 Land Condition) Value inherent in individual lots.

Building Adjustments

Type	Adjustment	Guideline
Common Wall (CW) i.e. "End Unit, Mid Unit"	-5%	This adjustment is applied to condominiums where there is a shared/common wall between them.
Dirt Basement (DB)	-1%+	May be greater depending on severity.
Layout & Design (LOD)	-5% to -10%	This adjustment is applied to primary structures with living area above a garage, and/or where there are other unique negative characteristics with the design and our layout of the building.
Low Basement (LB)	-1%+	May be greater depending on severity. A basement with low headroom (less than 5').
Misc/C-Notes	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 "C-Notes.
Restricted	-50%	Account for limited use of building and facilities. Loch Lyme Only.
Lack of Utilities	-5% to -15%	Varies based on number of utilities present.
Wall Height (WH)	-1% to -2%	Dependent on severity. This adjustment is typically seen on gambrel style dwellings as there is a loss of space on the upper floor due to the pitch of the roof.
Wet Basement (WB)	-1%+	May be greater depending on severity.

B. Informal Hearings 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 9/28/26.

Sample notice can be found in Section 5. Abbreviations, Definitions & Sample Letters

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 5 days from 8:00 to 4:00 PM and resulted in 153 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. Final changes were made and the supervisor produced the final statistical results and graphs illustrating the results of the town wide update. Final notices of value are then mailed notifying the taxpayer of the final disposition of value.

The hearings went well and resulted in a lot great feedback from taxpayers regarding view values and the subject of the views in town. From the comments and after review, a change in the designation of Mountains vs Hills for the subject of the view was made, and the base review value was adjusted from $1,500,000 to $1,300,000. It was also determined that Post Pond had no seasonal adjustment for camp properties and were treated similarly to a year-round home. Seasonal adjustment was added to camp properties (not capable for year-round use) and Post Pond base rate was increased. Feature base rates were adjusted as well as Standing Seam points vs Metal Prefab Roof. A "LOD" depreciation adjustment was added to properties with a second structure with living space above a garage.

SECTION 9

A. Model Calibration Technique

B. Final Statistical Analysis

C. Final Valuation Tables

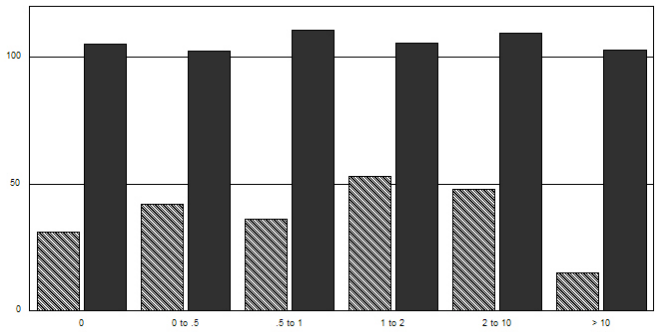
SECTION 9
MODEL CALIBRATION TECHNIQUE

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 assessor 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.

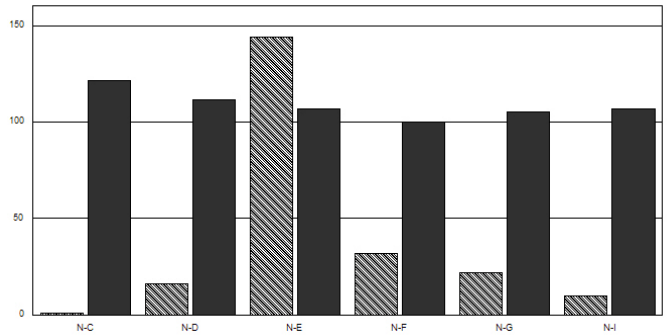
When the CAMA cost tables are defined, we compute the assessment-to-sales ratio for each property and produce graphs and reports which can then be used to calibrate the CAMA system to predict the market value of all property in the municipality as fairly as possible.



	# 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 following are samples of the graphs used to test and calibrate the CAMA model through multiple reiterations of the sales analysis program:

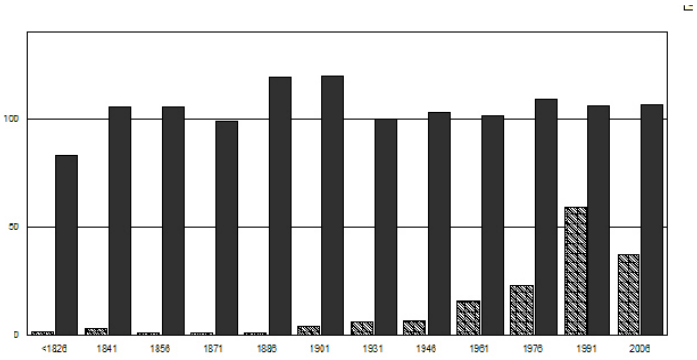
The hashed bars indicate the number of sales in each group, while the solid bars indicate the median assessment to sales ratio. This graph charts ratios for various lot sizes of the sales data and enables us to determine if all lots are fairly assessed regardless of size.



	# 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

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

The sales are charted by neighborhood designation to test if there is a neighborhood bias. This sample chart indicates that neighborhood “C” is being significantly over assessed; “D” is slightly over assessed, while the other neighborhoods are fairly



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

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-to-Sales Ratio by Year of Construction

This is a comparison of sale-to-assessment grouped by year of construction. This shows that effect of age, if any, 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-to-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 and show whether or not the size adjustment scale is effectively working with small buildings, as well as large buildings.

Median Assessment-to-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-to-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-to-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-to-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-to-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-to-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-to-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 of these graphs enable the CAMA model to be tested beyond the standard statistics required by the DRA and the ASB standards to show equity within various categories to ensure the most equitable assessments possible.

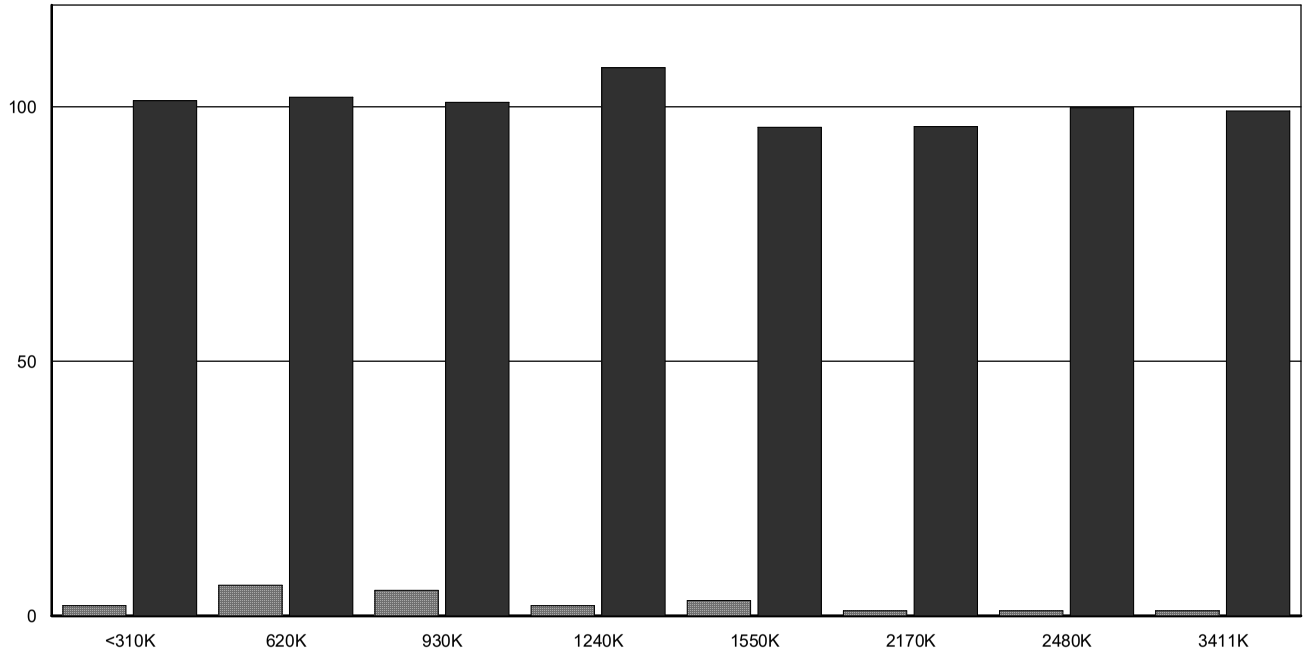
B. Final Statistical Analysis

Sales Analysis Results
Lyme -- 11/09/2026

Sales Analysis Statistics			
Number of Sales:	**21**	Mean Sales Ratio:	**1.0116**
Minimum Sales Ratio:	**0.9539**	Median Sales Ratio:	**1.0012**
Maximum Sales Ratio:	**1.1737**	Standard Deviation:	**0.0515**
Aggregate Sales Ratio:	**1.0033**	Coefficient of Dispersion:	**3.5374**
		Price Related Differential:	**1.0084**

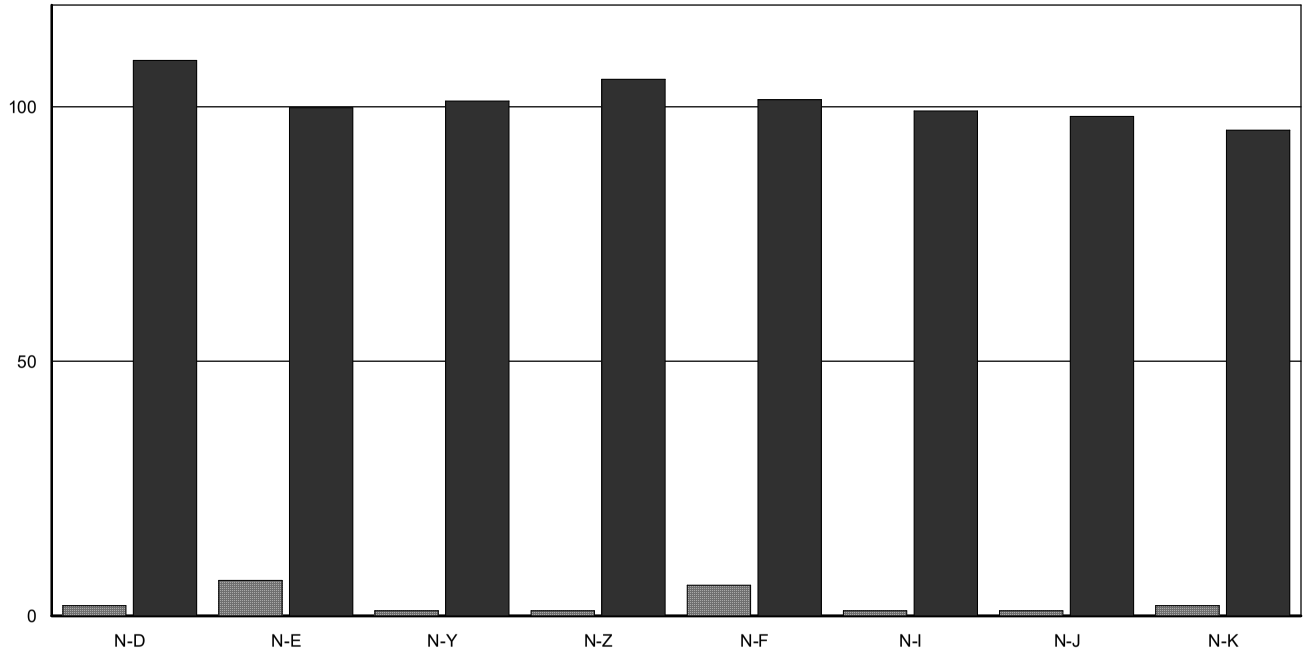
Sales Analysis Criteria	
Sold: 10/1/25 - 9/30/2026	Sale Ratios: 0.000 - 999.999
Building Value: 0 - 99999999	Bldg Eff. Area: 0 - 99999999
Land Value: 0 - 99999999	Land Use: ALL
Current Use CR: 0 - 99999999	Acres: 0 - 99999999
Year Built: 1600 - 2026	Trend: 0.4% Prior to 10/1/25
Story Height: ALL	Neighborhood: ALL
Base Rate: ALL	Zone: ALL
Qualified: YES	Unqualified: NO
Improved: YES	Vacant: YES
View: All Parcels	Waterfront: All
Include Comm./Ind./Util.: YES	Water Body: ANY
Filter By Current: NO	

Lyme:Median A/S Ratio by Sale Price



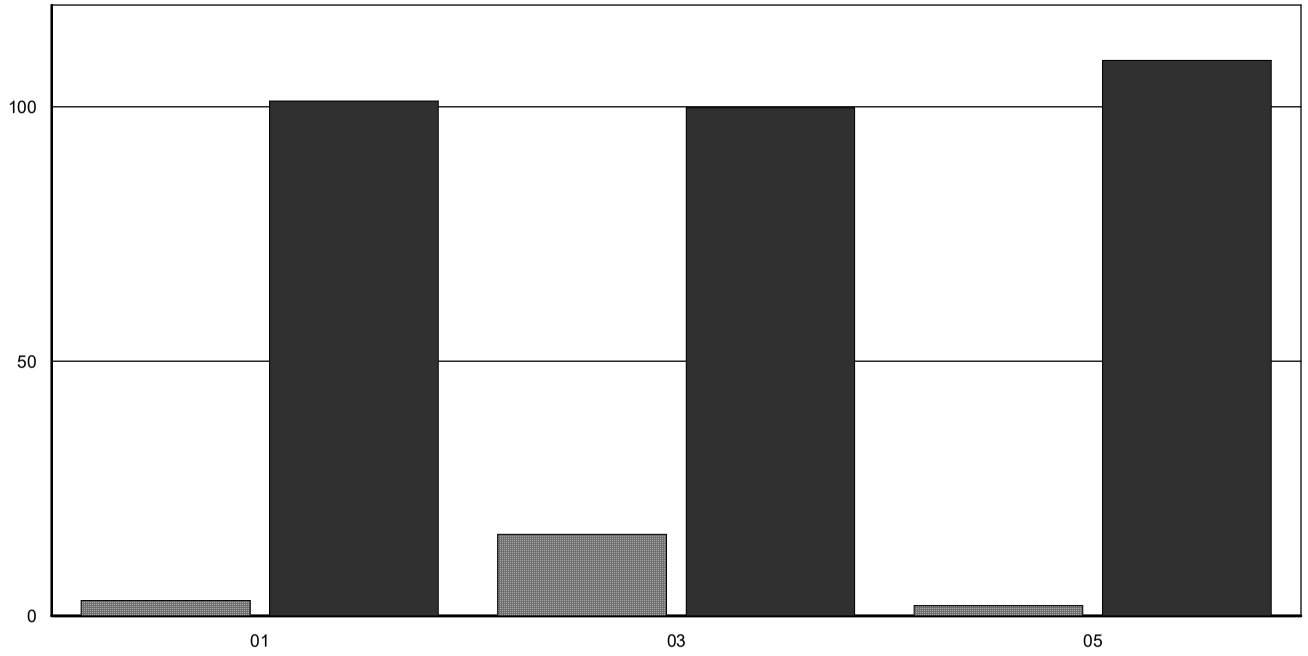
		# of Parcels	Median A/S x 100
<310K	<= $310,061	2	101.18
620K	$310,062 to $620,122	6	101.91
930K	$620,123 to $930,183	5	100.87
1240K	$930,184 to $1,240,244	2	107.69
1550K	$1,240,245 to $1,550,305	3	95.98
2170K	$1,860,367 to $2,170,427	1	96.10
2480K	$2,170,428 to $2,480,488	1	99.84
3411K	$3,100,611 to $3,410,671	1	99.20
		21	

Lyme:Median A/S Ratio by Neighborhood



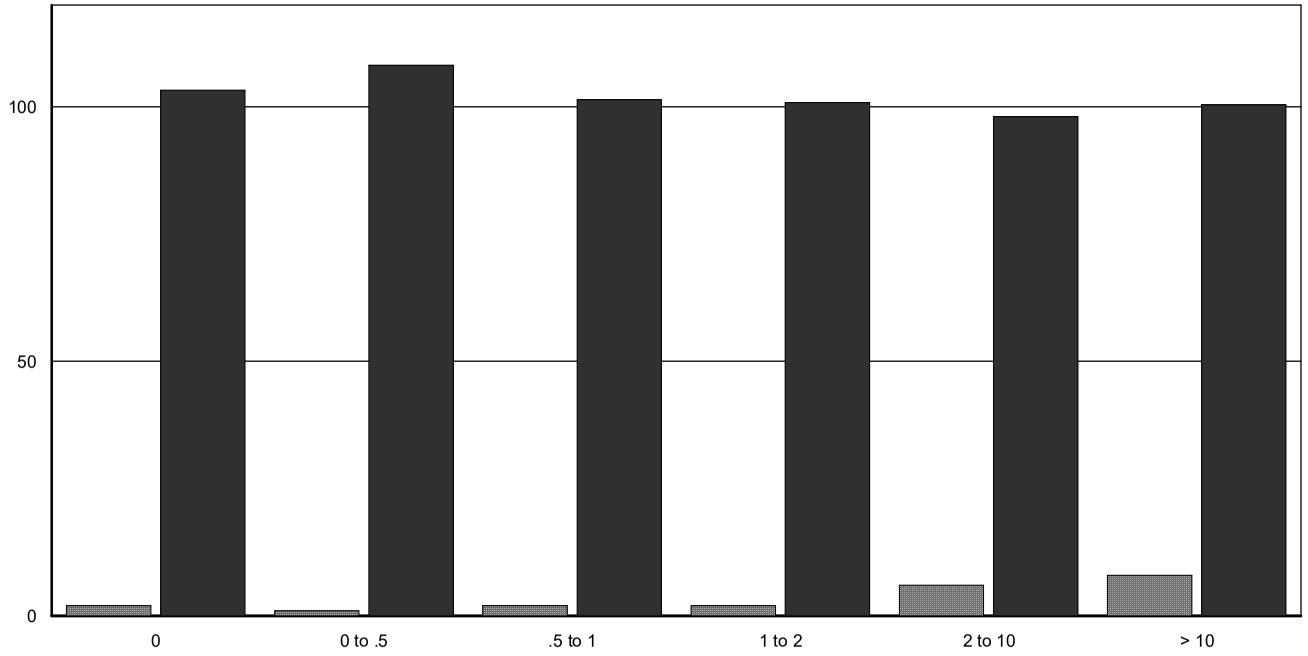
		# of Parcels	Median A/S x 100
N-D	AVG -10	2	109.12
N-E	AVG	7	99.84
N-Y	ON THE COMMON	1	101.11
N-Z	DARTMOUTH CONDO	1	105.43
N-F	AVG +10	6	101.41
N-I	AVG +40	1	99.20
N-J	AVG +50	1	98.09
N-K	AVG +60	2	95.42
		21	

Lyme:Median A/S Ratio by Zone



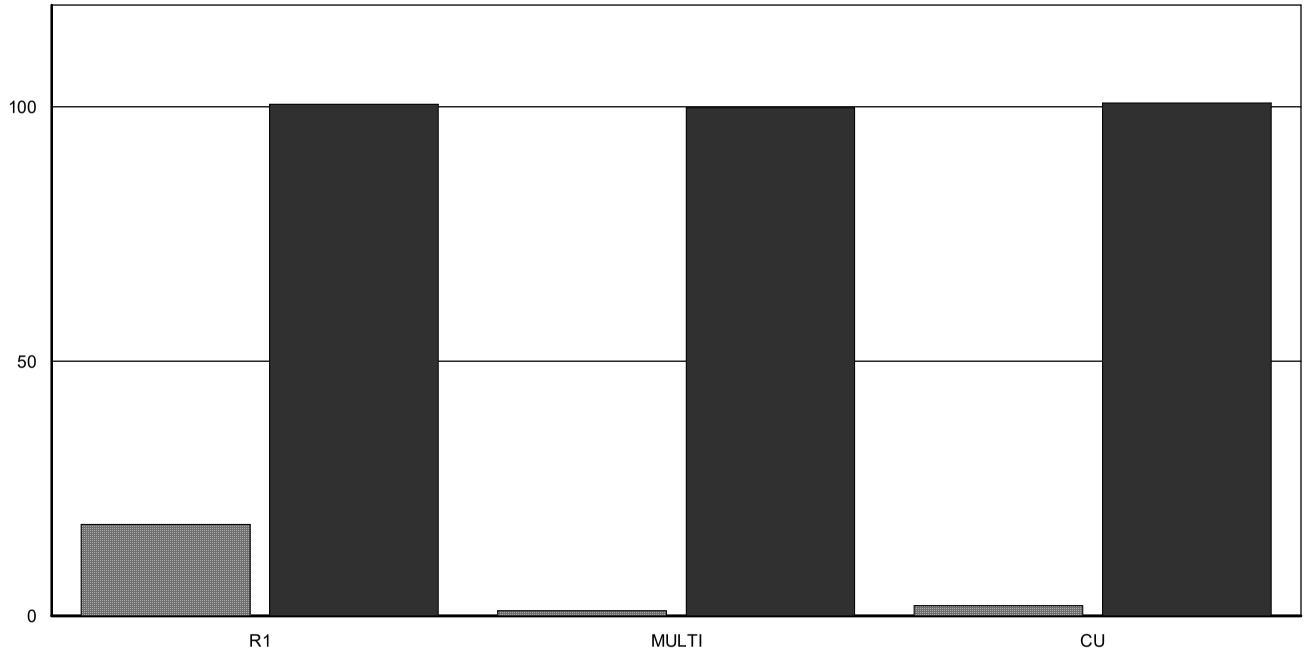
		# of Parcels	Median A/S x 100
01	LYME CENTER/COMMC	3	101.11
03	RURAL 1000' HWY	16	99.78
05	EAST LYME	2	109.12
		21	

Lyme:Median A/S Ratio by Acreage



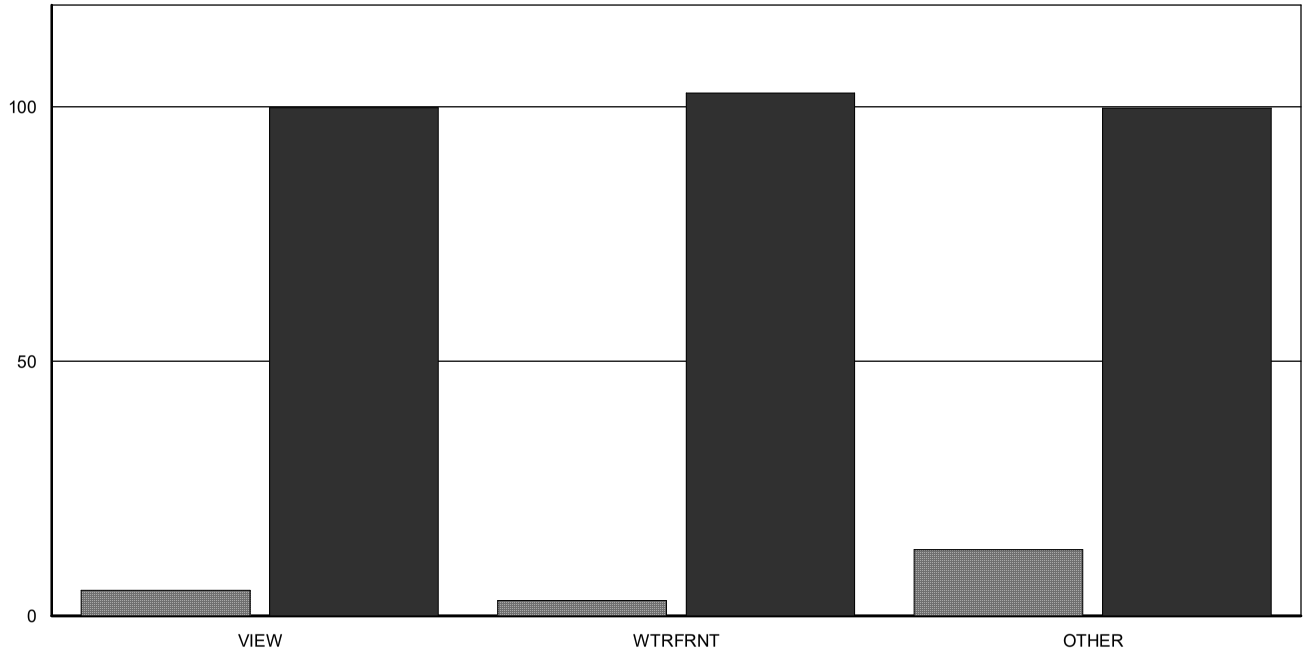
	# of Parcels	Median A/S x 100
0	2	103.27
0 to .5	1	108.14
.5 to 1	2	101.41
1 to 2	2	100.84
2 to 10	6	98.05
> 10	8	100.35
	21	

Lyme:Median A/S Ratio by Improved Use



	# of Parcels	Median A/S x 100
R1	18	100.49
MULTI	1	99.84
CU	2	100.74
	21	

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



	# of Parcels	Median A/S x 100
VIEW	5	99.84
WTRFRNT	3	102.71
OTHER	13	99.73
	21	

Sales Analysis Results

Lyme -- 11/09/2026

Sales Analysis Statistics			
Number of Sales:	**3**	Mean Sales Ratio:	**0.9985**
Minimum Sales Ratio:	**0.9720**	Median Sales Ratio:	**0.9809**
Maximum Sales Ratio:	**1.0427**	Standard Deviation:	**0.0385**
Aggregate Sales Ratio:	**0.9928**	Coefficient of Dispersion:	**2.4035**
		Price Related Differential:	**1.0058**

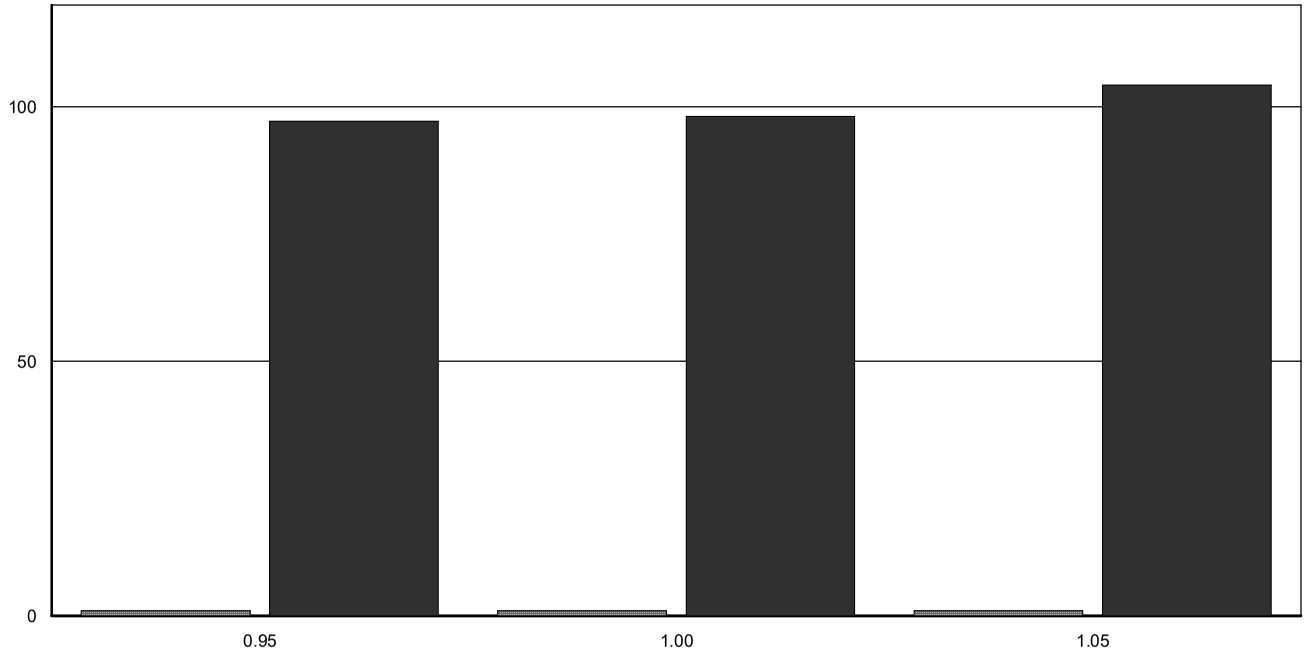
Sales Analysis Criteria	
Sold: 10/1/25 - 9/30/2026	Sale Ratios: 0.000 - 999.999
Building Value: 0 - 99999999	Bldg Eff. Area: 0 - 99999999
Land Value: 0 - 99999999	Land Use: ALL
Current Use CR: 0 - 99999999	Acres: 0 - 99999999
Year Built: 1600 - 2026	Trend: 0.4% Prior to 10/1/25
Story Height: ALL	Neighborhood: ALL
Base Rate: ALL	Zone: ALL
Qualified: YES	Unqualified: NO
Improved: NO	Vacant: YES
View: All Parcels	Waterfront: All
Include Comm./Ind./Util.: YES	Water Body: ANY
Filter By Current: NO	

Lyme Sales Analysis Report

Ratio	Map Lot Sub Sale Note	Zone	Acres	LC	NC	BR	SH Eff. Area	Trended Sale Price	Assessment Sale Date	I	Q	Unqualified Description Grantor	Prior Year Assessment
0.972	00411 00007 00000000	03	73.69	CUUO	E			$ 400,000	$ 388,800 01/16/2026	V	Q	 EVANS, RONALD D	$ 0
0.981	00408 00026 00000000	03	8.84	R1	J			$ 225,000	$ 220,700 12/11/2025	V	Q	 BAXTER, TERRY L	$ 0
1.043	00407 00125 00002000	03	21.60	CUUH	E			$ 220,000	$ 229,400 02/27/2026	V	Q	 ESTATE OF KENDRA B GLO	$ 0

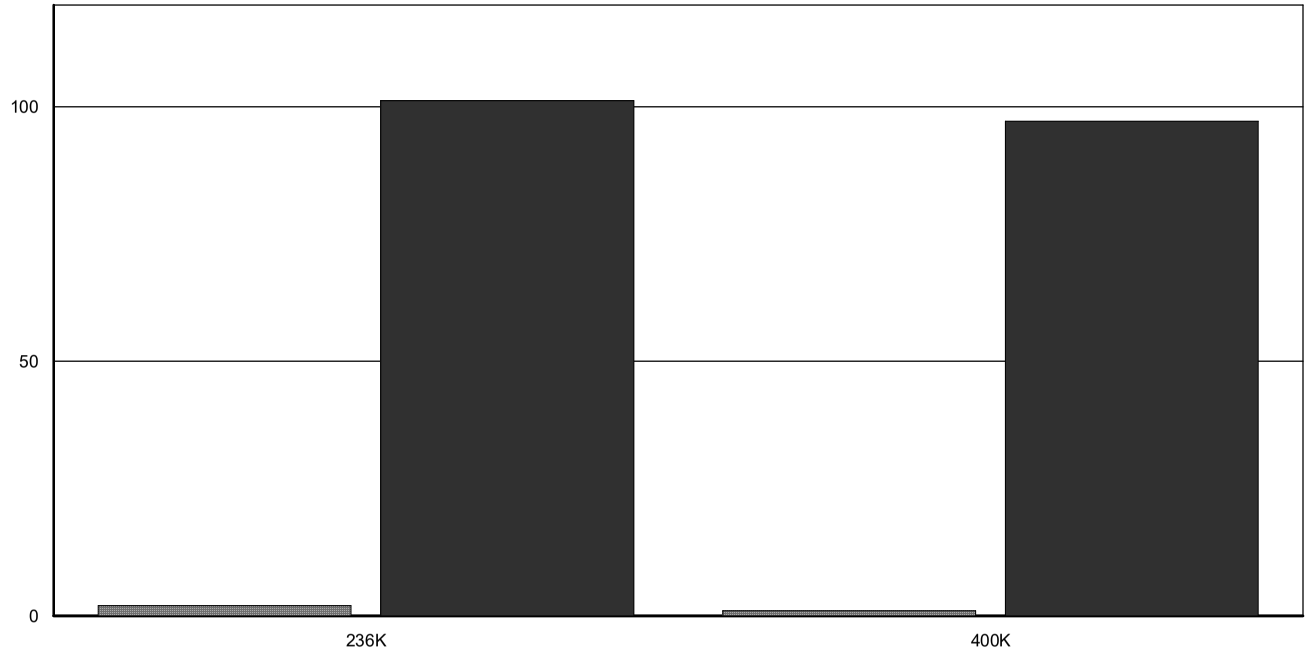
Trended 0.4% prior to 10/1/25

Lyme:Distribution of Sale Ratios



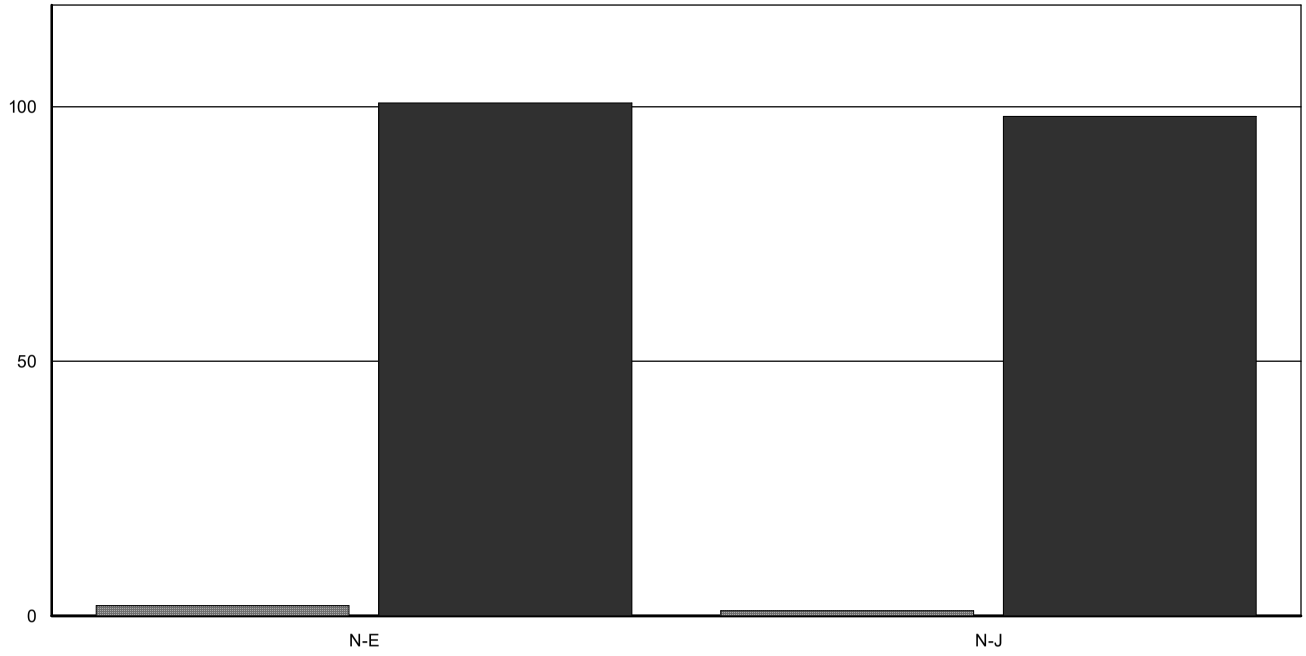
	# of Parcels	Median A/S x 100
0.95	1	97.20
1.00	1	98.09
1.05	1	104.27
	3	

Lyme:Median A/S Ratio by Sale Price



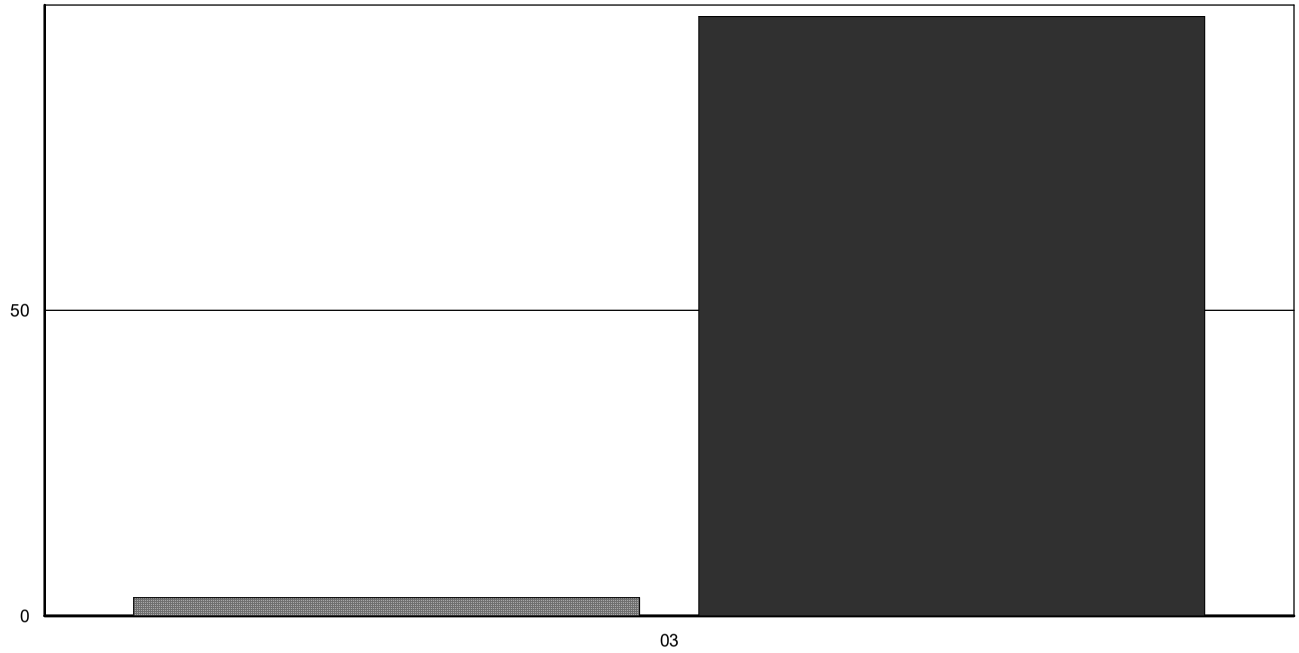
		# of Parcels	Median A/S x 100
236K	$194,981 to $235,984	2	101.18
400K	$358,997 to $400,000	1	97.20
		3	

Lyme:Median A/S Ratio by Neighborhood



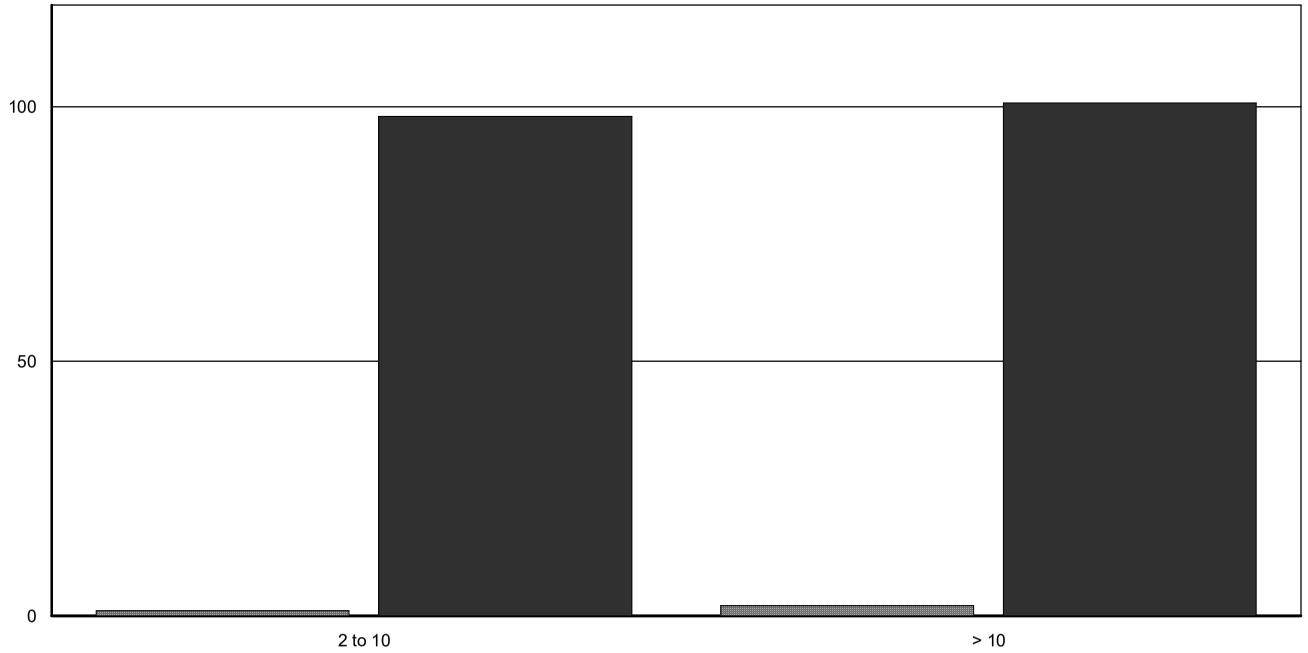
		# of Parcels	Median A/S x 100
N-E	AVG	2	100.74
N-J	AVG +50	1	98.09
		3	

Lyme:Median A/S Ratio by Zone



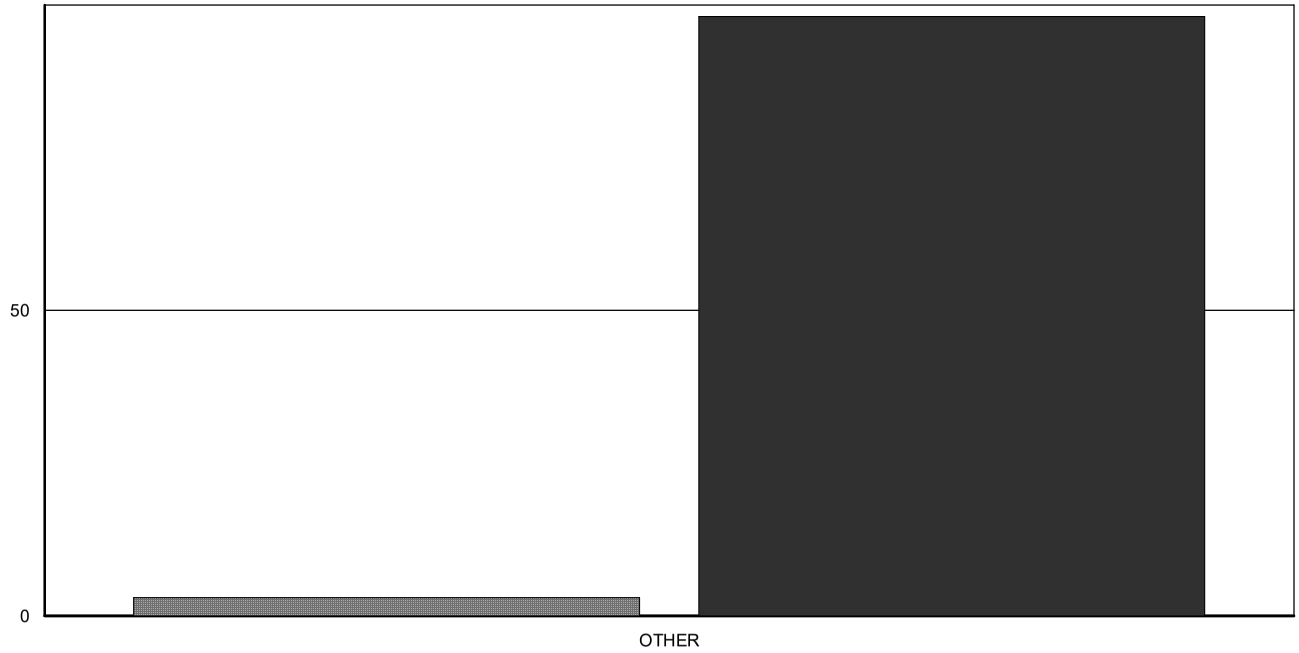
		# of Parcels	Median A/S x 100
03	RURAL 1000' HWY	3	98.09
		3	

Lyme:Median A/S Ratio by Acreage



	# of Parcels	Median A/S x 100
2 to 10	1	98.09
> 10	2	100.74
	3	

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



	# of Parcels	Median A/S x 100
OTHER	3	98.09
	3	

OWNER INFORMATION

POMERLEAU CHAD L
MACDONALD MARGARET R
1009 JUNIPER STREET

AUSTIN, TX 78702

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
02/27/2026	5000	17	Q V	220,000	ESTATE OF KENDRA B GLO
02/18/2025	1195	32	U V 99		GLOVER, KENDRA B
07/31/1995	2151	0999	U V 99		UNKNOWN

PICTURE

LISTING HISTORY

07/23/26	CRVL	
11/03/25	BM99	VACANT LAND
07/12/21	TH56	FIELD REVIEW
07/10/20	BM99	VACANT LAND
07/13/05	EGC5	CU 2005
09/07/03	EGCU	CURRENT USE
11/02/98	DC	
05/21/96	DCLC	LAND CHANGE

NOTES

SUBDIVIDED OUT OF LOT 125

EXTRA FEATURES VALUATION

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

MUNICIPAL SOFTWARE BY AVITAR

LYME ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2024	$ 0	$ 0	$ 1,000
		Parcel Total:	$ 1,000
2025	$ 0	$ 0	$ 1,100
		Parcel Total:	$ 1,100
2026	**$ 0**	**$ 0**	**$ 1,601**
		Parcel Total:	**$ 1,601**

LAND VALUATION

LAST REVALUATION: 2026

Zone: RURAL 1000' HWY **Minimum Acreage:** 3.00 **Minimum Frontage:** 300 **Site:** UND/WDS **Driveway:** UNDEVELOPED **Road:** GRAVEL/DIRT

Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
UNMNGD HARDWD	3.000 ac	200,000	E	100	56	95	90	90 -- ROLLING	90	77,600	100	Y	259	ACC
UNMNGD HARDWD	11.400 ac	x 10,000	X	96				85 -- MODERATE	100	93,000	100	Y	985	
UNMNGD OTHER	7.200 ac	x 10,000	X	96				85 -- MODERATE	100	58,800	100	Y	357	
	21.600 ac									229,400			**1,601**	

PICTURE

OWNER

POMERLEAU CHAD L
MACDONALD MARGARET R
1009 JUNIPER STREET

AUSTIN, TX 78702

TAXABLE DISTRICTS

District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes

BUILDING DETAILS

Model:
Roof:
Ext:
Int:
Floor:
Heat:
Bedrooms: Baths: Fixtures:
Extra Kitchens: Fireplaces:
A/C: Generators:
Quality:
Com. Wall:
Stories:

Base Type:

BUILDING SUB AREA DETAILS

2026 BASE YEAR BUILDING VALUATION

Year Built:
Condition For Age: %
Physical:
Functional:
Economic:
Temporary:
%

OWNER INFORMATION

FERNANDES LUIS ANIBAL GOMES
GOMES KAROL SABRINA
272 HANOVER CTR RD

ETNA, NH 03750

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
12/11/2025	4985	119	Q V	225,000	BAXTER, TERRY L
05/30/1997	2253	0229	U V 99	835,000	LAFFER JR, WILLIAM G &
01/31/1997	2237	0710	U V 38	10,000	MUTNEMARTS, INC
11/01/1996	2228	0574	U V 40	10,000	LAFFER WOODLANDS INC
06/13/1985	1548	0413	U V 27	80,400	CURRIER, EVELYN P (AKA

PICTURE

LISTING HISTORY

07/24/26	CRVL	
07/09/21	TH56	FIELD REVIEW
06/15/21	BM99	VACANT LAND
07/13/05	EGC5	CU 2005
08/27/03	EGCU	CURRENT USE
11/18/98	DC	
09/26/90	NB	
07/10/90	SM00	MEASUR+LISTED

NOTES

ADJACENT TO OTHER CU LAND SEE M408 L27 M201L122&123 PRIVATE RD ACCESS 97 SALE INC M201 LOTS 122 &123 & MAP 408 LOTS 27&28 QUALIFIED SALE/BULK SALE= IN*TO DEVELOP LOT WOULD REQUIRE LUCT*BUYER PURCH= PRIVACY/ BULK CU=5; 2/2/1

EXTRA FEATURES VALUATION

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

MUNICIPAL SOFTWARE BY AVITAR

LYME ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2024	$ 0	$ 0	$ 200
		Parcel Total:	$ 200
2025	$ 0	$ 0	$ 200
		Parcel Total:	$ 200
2026	**$ 0**	**$ 0**	**$ 220,700**
		Parcel Total:	**$ 220,700**

LAND VALUATION

LAST REVALUATION: 2026

Zone: RURAL 1000' HWY **Minimum Acreage:** 3.00 **Minimum Frontage:** 300 **Site:** UND/CLR **Driveway:** DIRT/GRAVEL **Road:** GRAVEL/DIRT

Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
1F RES	3.000 ac	200,000	J	150	61	95	95	100 -- LEVEL	100	165,200	0	N	165,200	
1F RES	5.840 ac	x 10,000	X	100				95 -- MILD	100	55,500	0	N	55,500	
	8.840 ac									220,700			**220,700**	

PICTURE	OWNER	TAXABLE DISTRICTS
	FERNANDES LUIS ANIBAL GOMES GOMES KAROL SABRINA 272 HANOVER CTR RD ETNA, NH 03750	**District** **Percentage**

PERMITS

Date	Permit ID	Permit Type	Notes

BUILDING DETAILS

Model:
Roof:
Ext:
Int:
Floor:
Heat:
Bedrooms: Baths: Fixtures:
Extra Kitchens: Fireplaces:
A/C: Generators:
Quality:
Com. Wall:
Stories:

Base Type:

BUILDING SUB AREA DETAILS

2026 BASE YEAR BUILDING VALUATION

Year Built:
Condition For Age: %
Physical:
Functional:
Economic:
Temporary:
%

OWNER INFORMATION

THE TRUST FOR PUBLIC LAND

3 SHIPMAN PLACE

MONTPELIER, VT 05602

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
01/16/2026	4991	975	Q V	400,000	EVANS, RONALD D
08/31/1987	1695	0923	U V 99		UNKNOWN

PICTURE

LISTING HISTORY

07/24/26	CRVL	
07/23/21	TH56	FIELD REVIEW
07/08/21	BM99	VACANT LAND
07/13/05	EGC5	CU 2005
08/16/03	EGCU	CURRENT USE
12/28/98	DC	
09/12/90	NB	
08/16/90	TS00	MEASUR+LISTED

NOTES

UND/TOPO/EASEMENT POWER/ 15.845 AC IN EASEMENT WITH USA , EFF 4/26 SEE PLAN 17300, ACREAGE ADJUSTED CU=4; 2/2/0

EXTRA FEATURES VALUATION

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

MUNICIPAL SOFTWARE BY AVITAR

LYME ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2024	$ 0	$ 0	$ 3,200
		Parcel Total:	$ 3,200
2025	$ 0	$ 0	$ 3,200
		Parcel Total:	$ 3,200
2026	**$ 0**	**$ 0**	**$ 7,525**
		Parcel Total:	**$ 7,525**

LAND VALUATION

LAST REVALUATION: 2026

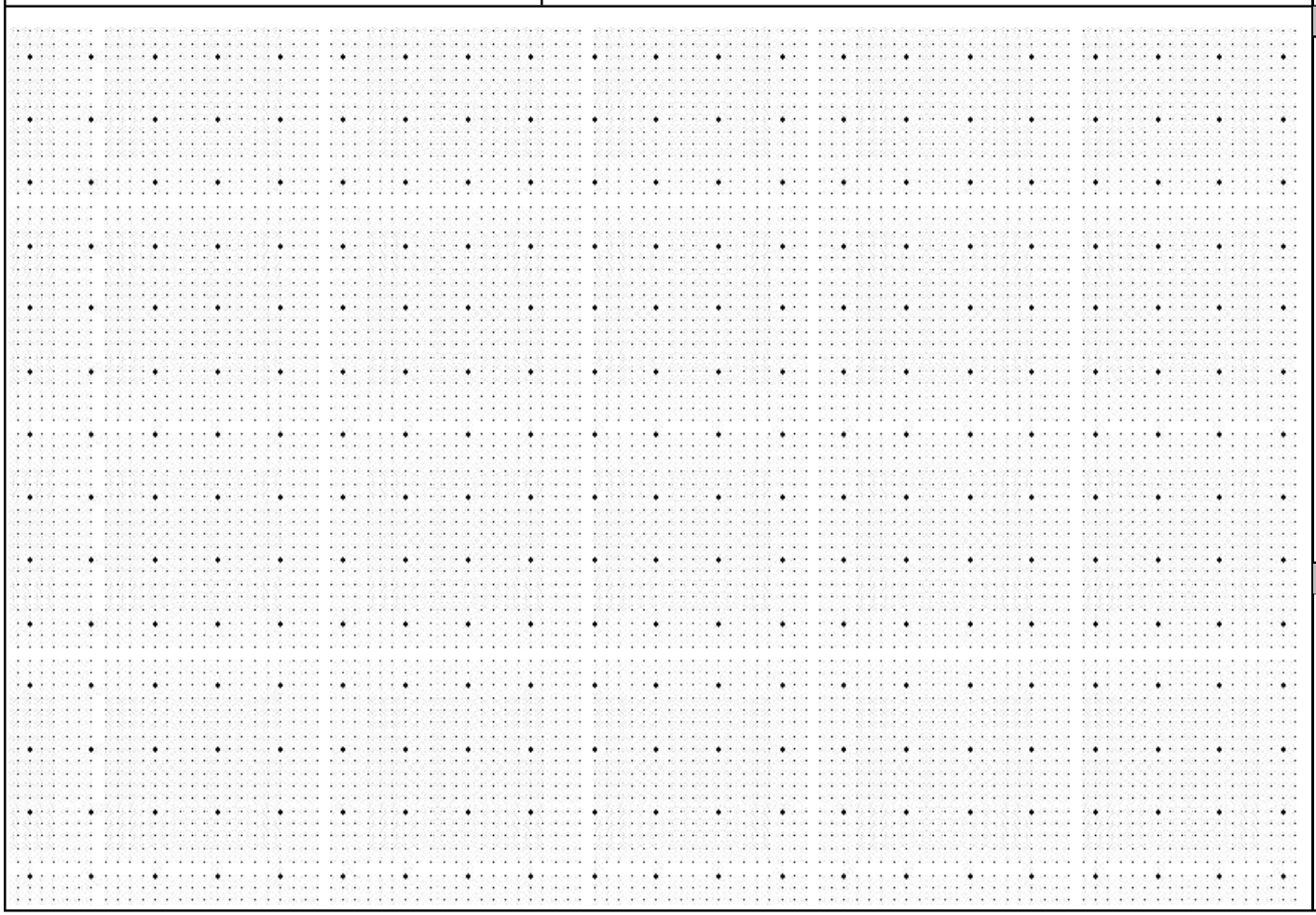
Zone: RURAL 1000' HWY **Minimum Acreage:** 3.00 **Minimum Frontage:** 300 **Site:** UND/WDS **Driveway:** UNDEVELOPED **Road:** GRAVEL/DIRT

Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
UNMNGD OTHER	3.000 ac	200,000	E	100	56	95	90	95 -- MILD	100	91,000	80	Y	139	NICE
UNMNGD OTHER	15.845 ac	x 10,000	X	80				95 -- MILD	50	60,200	80	Y	735	CE
UNMNGD PINE	30.000 ac	x 10,000	X	80				90 -- ROLLING	50	108,000	80	Y	4,387	CE
UNMNGD HARDWD	5.000 ac	x 10,000	X	80				90 -- ROLLING	100	36,000	80	Y	403	NICE
UNMNGD HARDWD	13.711 ac	x 10,000	X	80				90 -- ROLLING	50	49,400	100	N	1,481	CE
UNMNGD OTHER	6.135 ac	x 10,000	X	80				90 -- ROLLING	100	44,200	100	N	380	NICE
	73.691 ac									388,800			**7,525**	

PICTURE	OWNER	TAXABLE DISTRICTS	BUILDING DETAILS
	THE TRUST FOR PUBLIC LAND 3 SHIPMAN PLACE MONTPELIER, VT 05602	**District** **Percentage**	Model: Roof: Ext: Int: Floor: Heat: Bedrooms: Baths: Fixtures: Extra Kitchens: Fireplaces: A/C: Generators: Quality: Com. Wall: Stories: Base Type:

PERMITS

Date	Permit ID	Permit Type	Notes



BUILDING SUB AREA DETAILS

2026 BASE YEAR BUILDING VALUATION

Year Built:
Condition For Age: %
Physical:
Functional:
Economic:
Temporary:
%

Sales Analysis Results

Lyme -- 11/09/2026

Sales Analysis Statistics			
Number of Sales:	**18**	Mean Sales Ratio:	**1.0138**
Minimum Sales Ratio:	**0.9539**	Median Sales Ratio:	**1.0049**
Maximum Sales Ratio:	**1.1737**	Standard Deviation:	**0.0540**
Aggregate Sales Ratio:	**1.0037**	Coefficient of Dispersion:	**3.6084**
		Price Related Differential:	**1.0101**

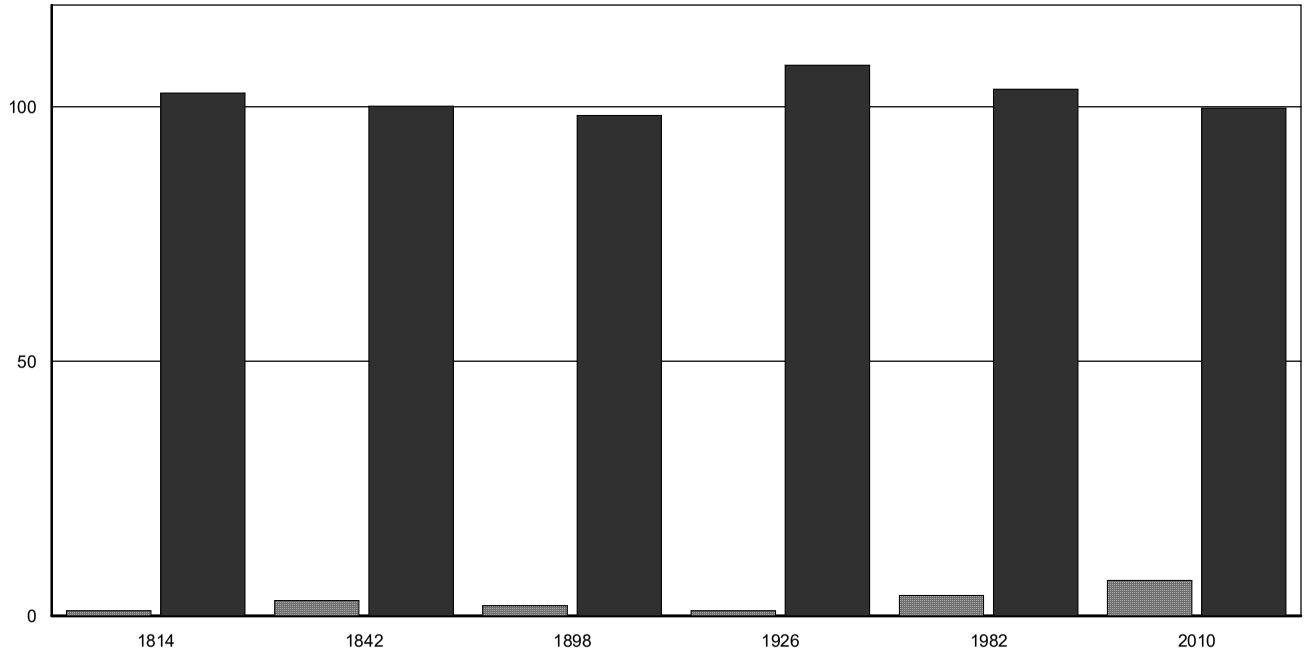
Sales Analysis Criteria	
Sold: 10/1/25 - 9/30/2026	Sale Ratios: 0.000 - 999.999
Building Value: 0 - 99999999	Bldg Eff. Area: 0 - 99999999
Land Value: 0 - 99999999	Land Use: ALL
Current Use CR: 0 - 99999999	Acres: 0 - 99999999
Year Built: 1600 - 2026	Trend: 0.4% Prior to 10/1/25
Story Height: ALL	Neighborhood: ALL
Base Rate: ALL	Zone: ALL
Qualified: YES	Unqualified: NO
Improved: YES	Vacant: NO
View: All Parcels	Waterfront: All
Include Comm./Ind./Util.: YES	Water Body: ANY
Filter By Current: NO	

Lyme Sales Analysis Report

Ratio	Map Lot Sub Sale Note	Zone	Acres	LC	NC	BR SH Eff. Area	Trended Sale Price	Assessment Sale Date	I	Q	Unqualified Description Grantor	Prior Year Assessment
0.954	00201 00014 00000000	01	1.80	R1	K	RTS C 3,872	$ 1,415,000	$ 1,349,700 07/28/2026	I	Q	CAULFIELD DOUGLAS R ET	$ 0
0.955	00402 00016 00000000	03	3.31	R1	K	RAT C 3,213	$ 864,000	$ 824,700 12/22/2025	I	Q	KLEE, PAUL F & MARYA W	$ 0
0.960	00404 00045 00000000	03	3.80	R1	E	RNP A 3,635	$ 1,275,000	$ 1,223,800 08/07/2026	I	Q	CULLENBERG, DAVID P &	$ 0
0.961	00407 00125 00001000	03	12.50	R1	E	RAT B 5,665	$ 2,100,000	$ 2,018,000 04/29/2026	I	Q	SMITHERS DISCLAIMER TR	$ 0
0.980	00408 00033 00000000	03	7.70	R1	F	RNP C 4,038	$ 1,150,000	$ 1,127,100 06/04/2026	I	Q	FLICKINGER TR/TTES, HE	$ 0
0.992	00406 00036 00000000	03	75.00	R1	I	RNP C 6,790	$ 3,375,000	$ 3,348,100 04/28/2026	I	Q	TAVERN LEDGE FARM LLC	$ 0
0.997	00414 00034 00000000	03	3.10	R1	F	RHS C 2,734	$ 738,000	$ 736,000 10/14/2025	I	Q	TAYLOR, BETH	$ 0
0.998	00408 00055 00000000	03	32.50	R2	E	RNP A 4,067	$ 2,200,000	$ 2,196,400 09/29/2026	I	Q	PENFIELD, DONALD W & A	$ 0
1.001	00404 00026 00000000	03	0.96	R1	F	RHS B 1,145	$ 420,000	$ 420,500 01/08/2026	I	Q	HALLETT JR, CHARLES A	$ 0
1.009	00421 00018 00000000	05	76.33	R1	D	RHS C 2,127	$ 865,000	$ 872,500 05/11/2026	I	Q	WILSON, GEOFFREY	$ 0
1.011	00201 00035 00000050	01	0.00	R1	Y	RCD A 796	$ 315,000	$ 318,500 01/14/2026	I	Q	SHAFER, DAVID K	$ 0
1.015	00407 00057 00000000	03	2.60	R1	E	RAN A 2,842	$ 645,000	$ 654,400 12/22/2025	I	Q	TURKINGTON, THOMAS	$ 0
1.017	00408 00071 00001000	03	47.12	R1	E	RNP B 3,934	$ 1,500,000	$ 1,525,500 06/24/2026	I	Q	SANDERS JR TRUSTEE, JO	$ 0
1.027	00404 00015 00000000 TWO DEEDS, $103,333 AND ANOTHER 516,666	03	0.98	R1	F	RAT E 2,708	$ 619,999	$ 636,800 09/17/2026	I	Q	TYLER GILLIAN ESTATE	$ 0
1.054	00401 00055 00000204	03	0.00	R1	Z	RCD A 1,516	$ 589,000	$ 621,000 11/14/2025	I	Q	MUNTZ, JILL B. TTE	$ 0
1.063	00404 00013 00000000	03	1.78	R1	F	RAT D 2,855	$ 609,000	$ 647,300 12/15/2025	I	Q	HALLETT, ELAINE S	$ 0
1.081	00409 00013 00000000	01	0.44	R1	F	RAT C 2,653	$ 635,000	$ 686,700 09/09/2026	I	Q	BEISSWENGER BEN	$ 0
1.174	00420 00022 00000000	05	73.67	R1	D	RNP A 2,918	$ 1,055,000	$ 1,238,300 08/03/2026	I	Q	NICHOLS JR, JOHN S & A	$ 0

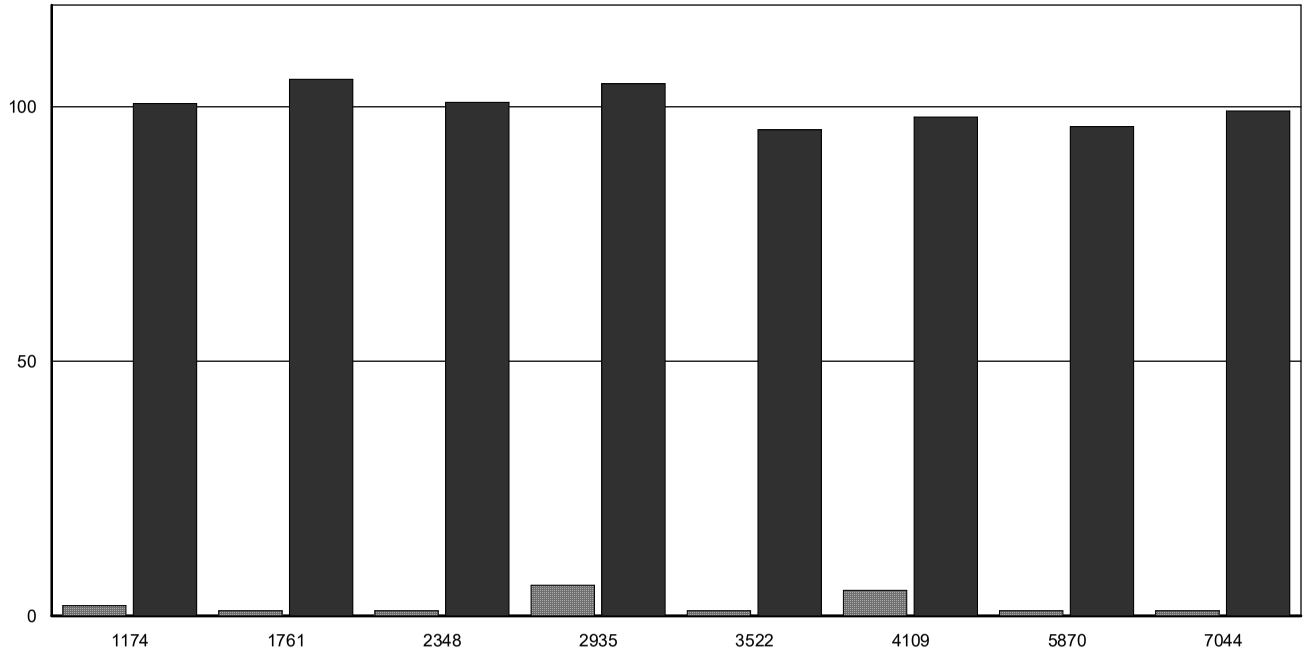
Trended 0.4% prior to 10/1/25

Lyme:Median A/S Ratio by Year of Construction



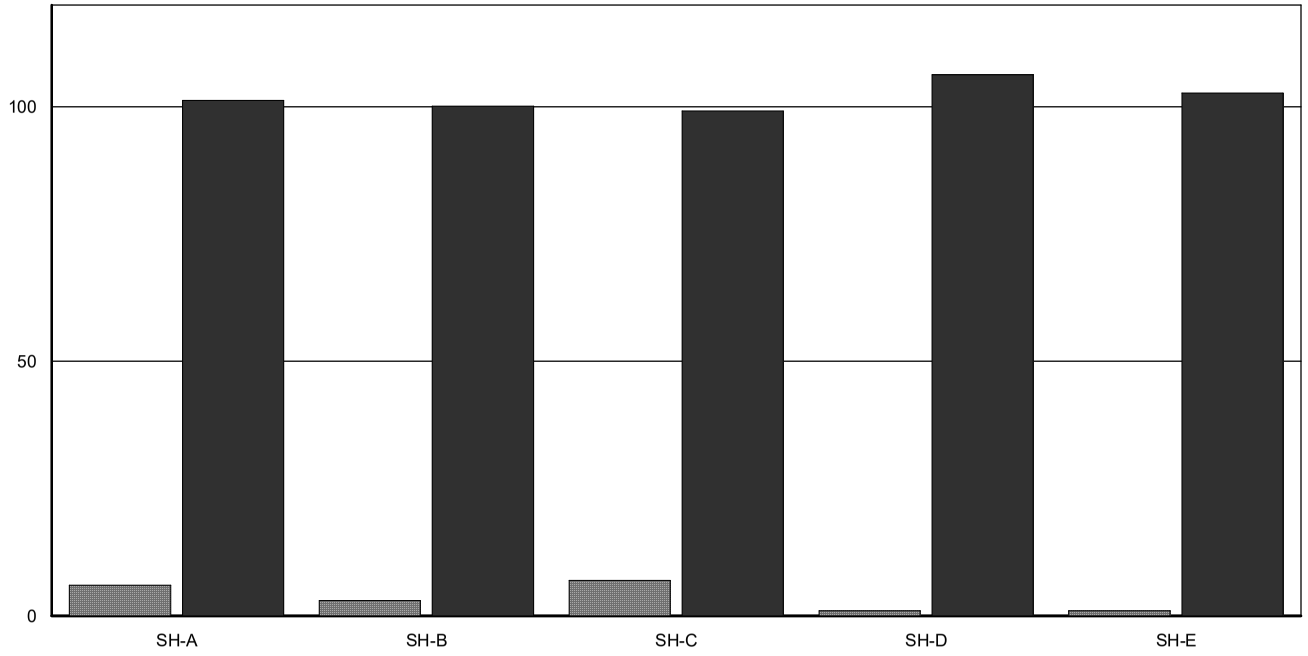
		# of Parcels	Median A/S x 100
1814	1787 to 1814	1	102.71
1842	1815 to 1842	3	100.12
1898	1871 to 1898	2	98.28
1926	1899 to 1926	1	108.14
1982	1955 to 1982	4	103.45
2010	1983 to 2010	7	99.73
		18	

Lyme:Median A/S Ratio by Effective Area



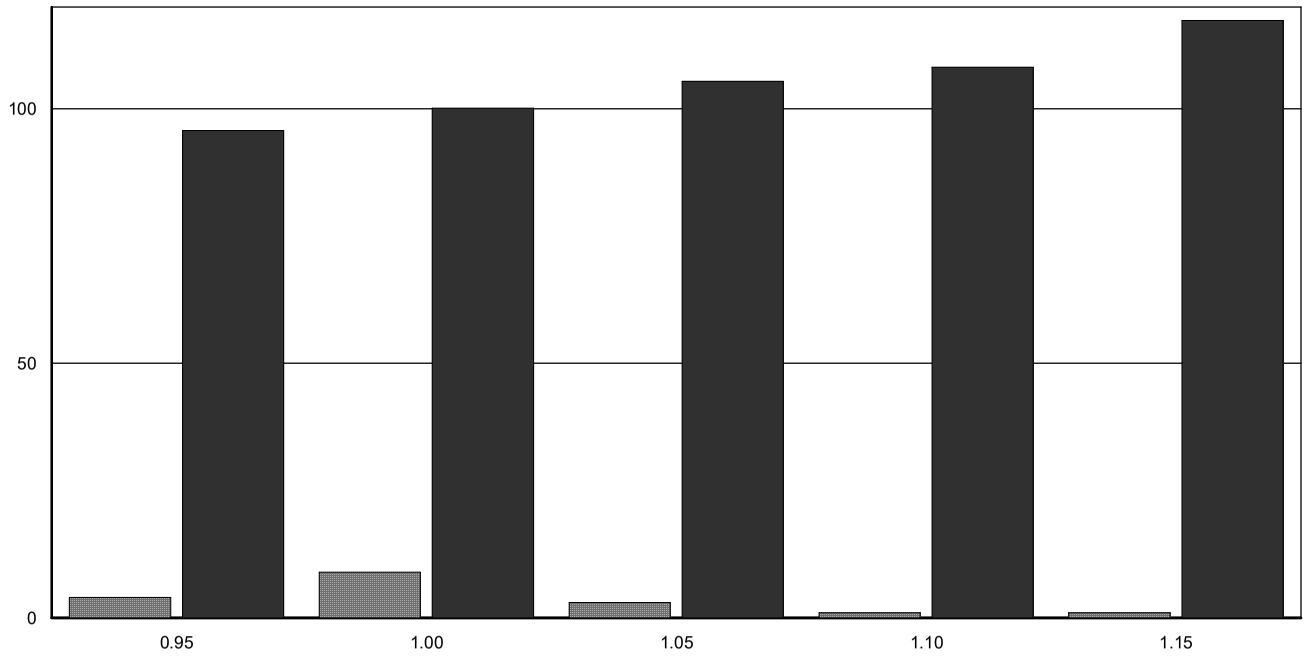
		# of Parcels	Median A/S x 100
1174	588 to 1,174	2	100.62
1761	1,175 to 1,761	1	105.43
2348	1,762 to 2,348	1	100.87
2935	2,349 to 2,935	6	104.50
3522	2,936 to 3,522	1	95.45
4109	3,523 to 4,109	5	98.01
5870	5,284 to 5,870	1	96.10
7044	6,458 to 7,044	1	99.20
		18	

Lyme:Median A/S Ratio by Story Height



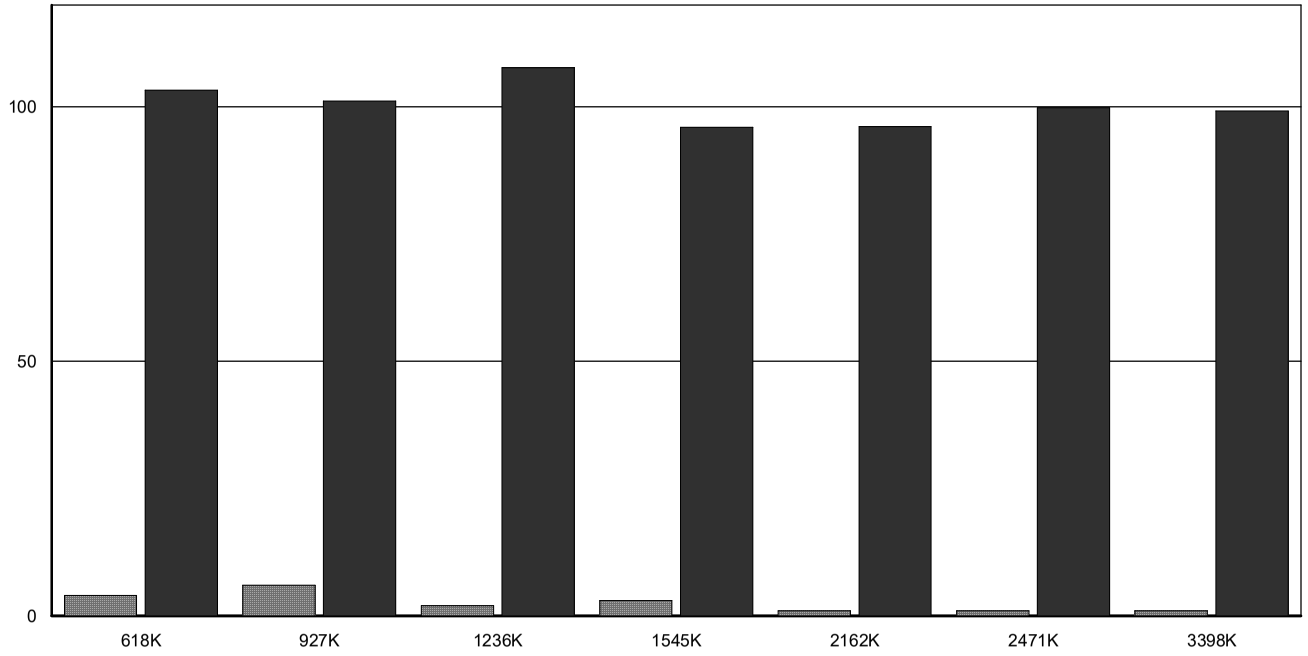
		# of Parcels	Median A/S x 100
SH-A	1.00 STORY FRAME	6	101.28
SH-B	1.50 STORY FRAME	3	100.12
SH-C	1.75 STORY FRAME	7	99.20
SH-D	2.00 STORY FRAME	1	106.29
SH-E	2.50 STORY FRAME	1	102.71
		18	

Lyme:Distribution of Sale Ratios



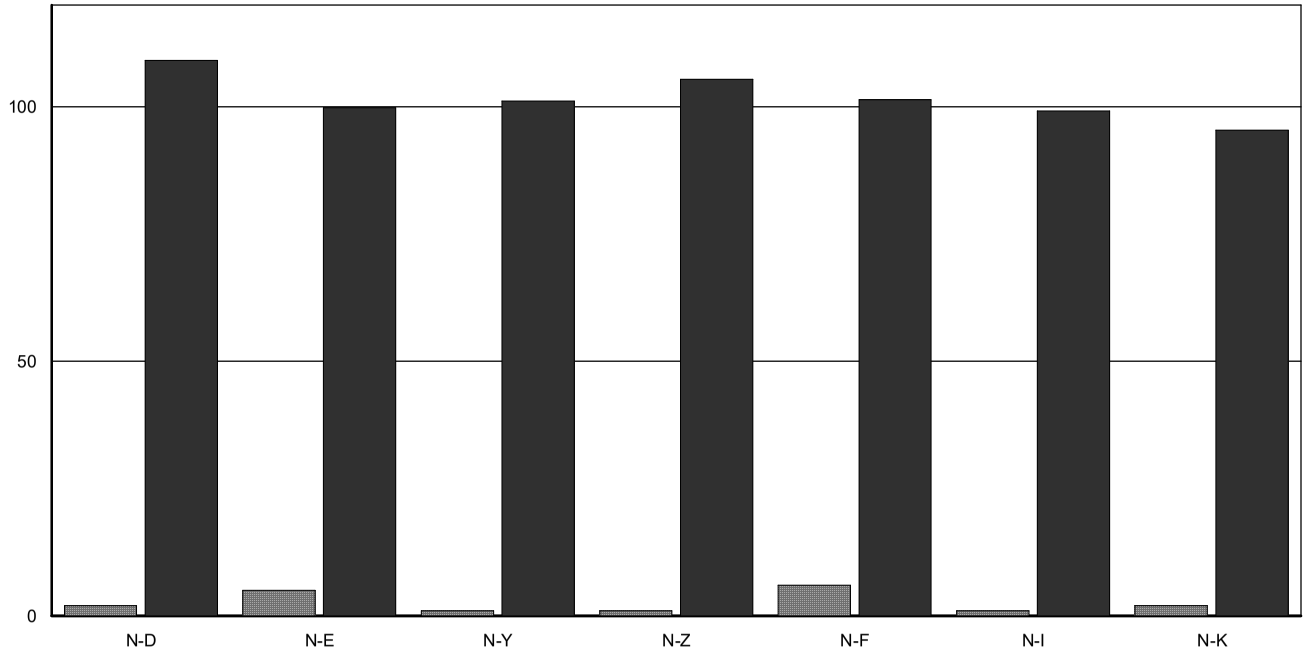
	# of Parcels	Median A/S x 100
0.95	4	95.72
1.00	9	100.12
1.05	3	105.43
1.10	1	108.14
1.15	1	117.37
	18	

Lyme:Median A/S Ratio by Sale Price



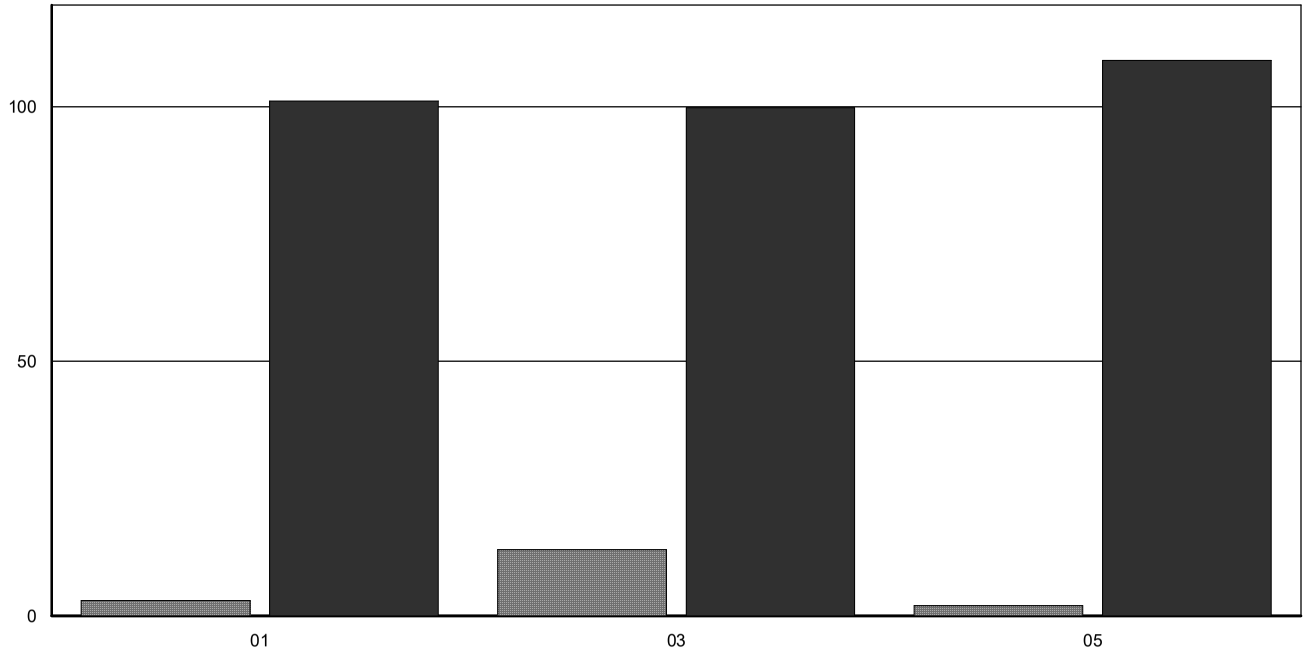
		# of Parcels	Median A/S x 100
618K	$308,903 to $617,804	4	103.27
927K	$617,805 to $926,706	6	101.16
1236K	$926,707 to $1,235,608	2	107.69
1545K	$1,235,609 to $1,544,510	3	95.98
2162K	$1,853,413 to $2,162,314	1	96.10
2471K	$2,162,315 to $2,471,216	1	99.84
3398K	$3,089,021 to $3,397,922	1	99.20
		18	

Lyme:Median A/S Ratio by Neighborhood



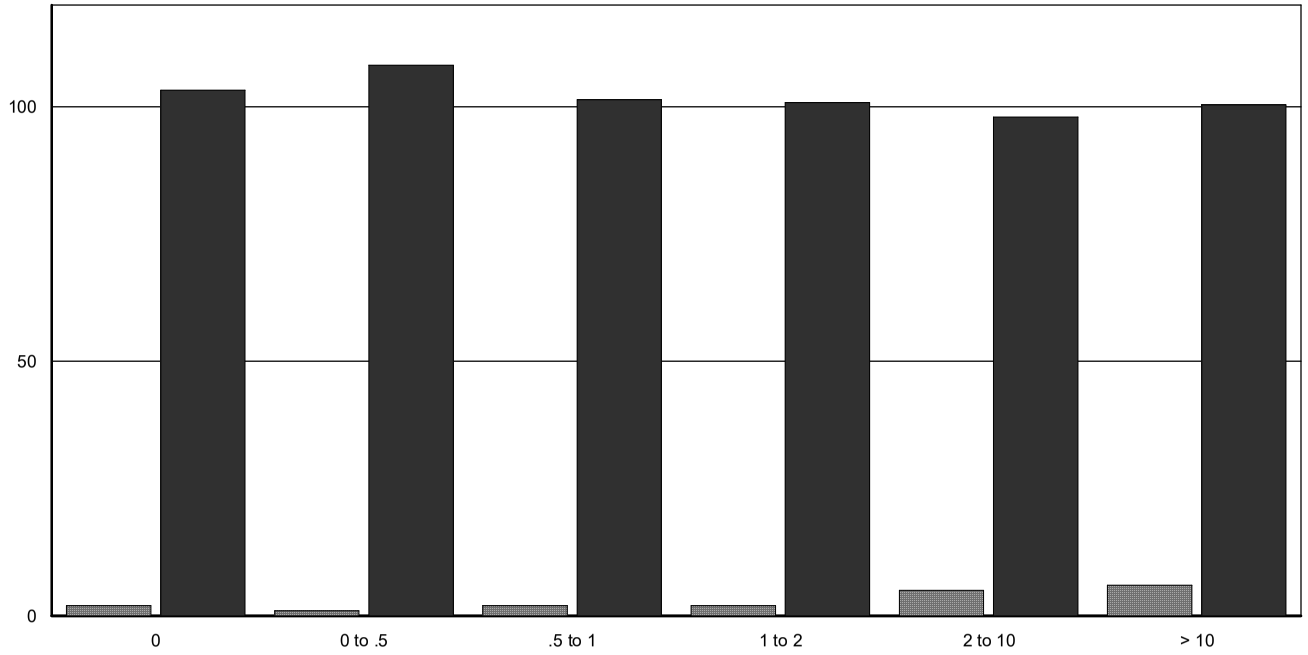
		# of Parcels	Median A/S x 100
N-D	AVG -10	2	109.12
N-E	AVG	5	99.84
N-Y	ON THE COMMON	1	101.11
N-Z	DARTMOUTH CONDO	1	105.43
N-F	AVG +10	6	101.41
N-I	AVG +40	1	99.20
N-K	AVG +60	2	95.42
		18	

Lyme:Median A/S Ratio by Zone



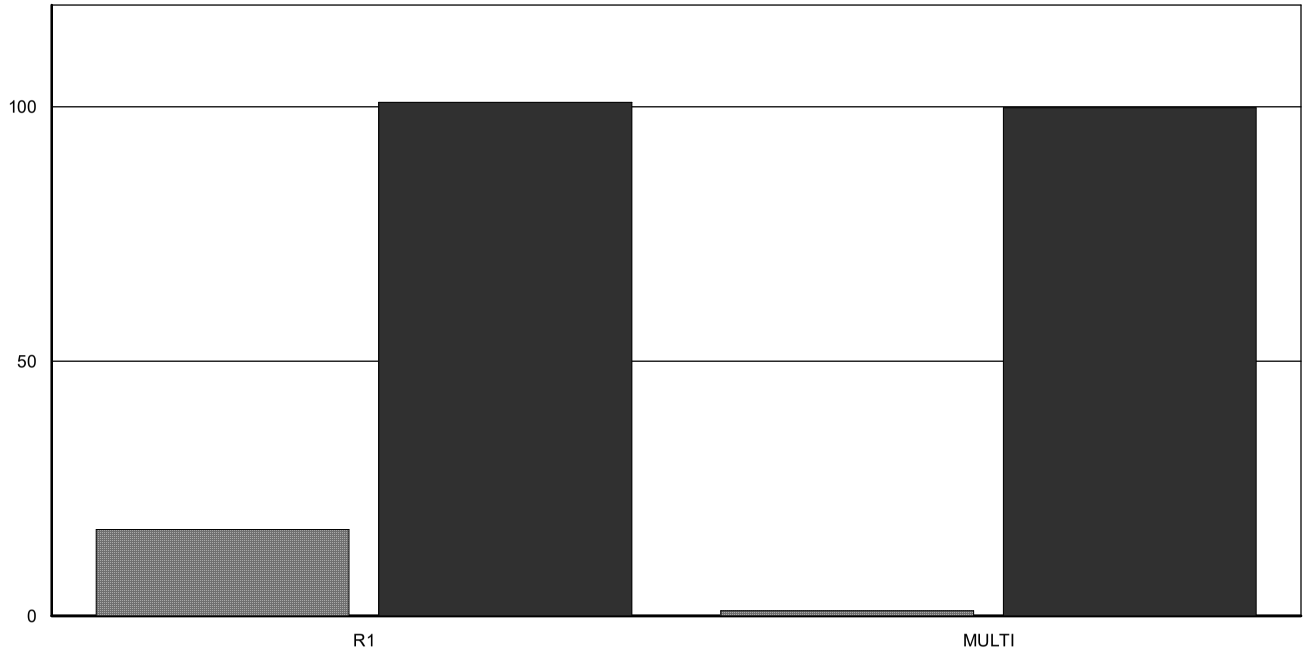
		# of Parcels	Median A/S x 100
01	LYME CENTER/COMMC	3	101.11
03	RURAL 1000' HWY	13	99.84
05	EAST LYME	2	109.12
		18	

Lyme:Median A/S Ratio by Acreage



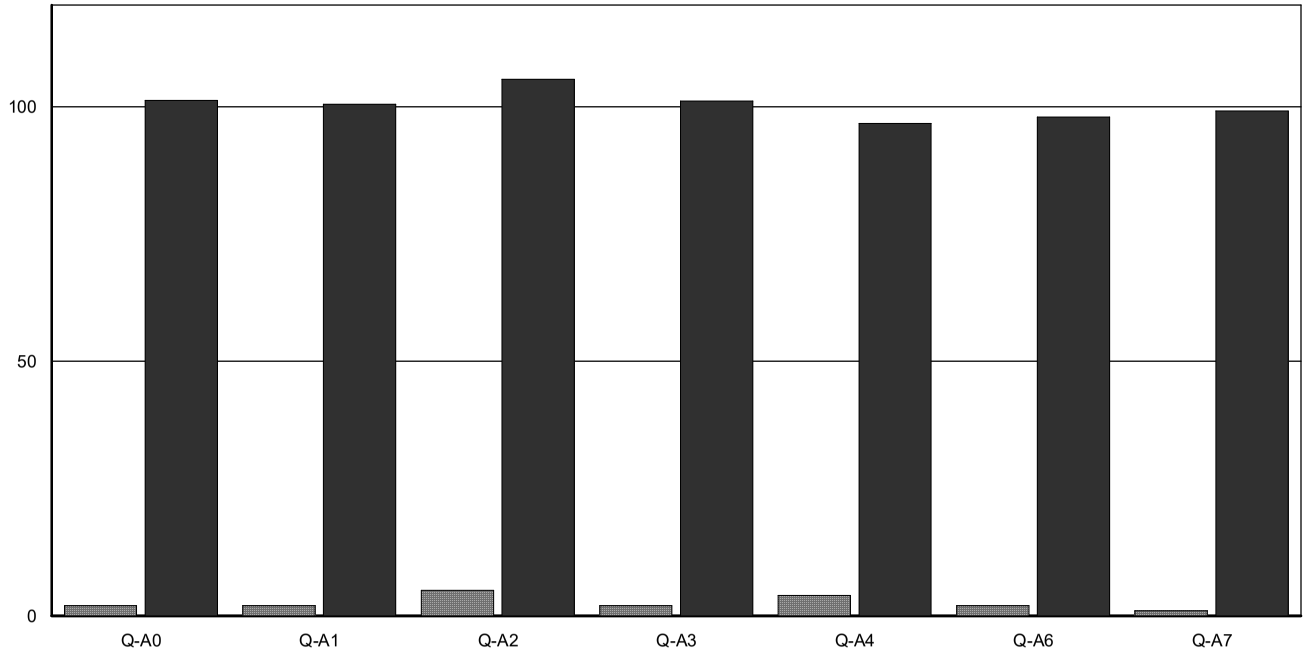
	# of Parcels	Median A/S x 100
0	2	103.27
0 to .5	1	108.14
.5 to 1	2	101.41
1 to 2	2	100.84
2 to 10	5	98.01
> 10	6	100.35
	18	

Lyme:Median A/S Ratio by Improved Use



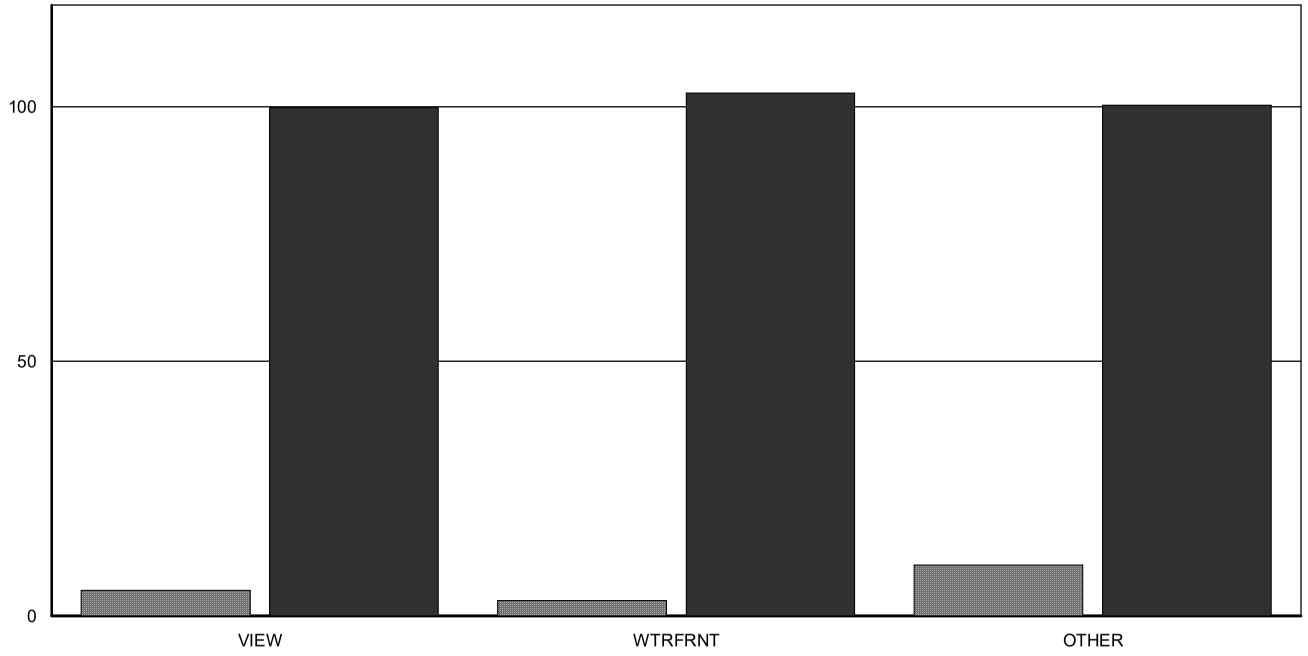
	# of Parcels	Median A/S x 100
R1	17	100.87
MULTI	1	99.84
	18	

Lyme:Median A/S Ratio by Building Quality



		# of Parcels	Median A/S x 100
Q-A0	AVG	2	101.28
Q-A1	AVG+10	2	100.49
Q-A2	AVG+20	5	105.43
Q-A3	AVG+30	2	101.14
Q-A4	EXC	4	96.73
Q-A6	EXC+20	2	97.97
Q-A7	EXC+40	1	99.20
		18	

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



	# of Parcels	Median A/S x 100
VIEW	5	99.84
WTRFRNT	3	102.71
OTHER	10	100.30
	18	

OWNER INFORMATION

COLLIER, RICHARD CLINTON
SHARFF, MCKANE ELIZABETH
15 MARKET ST

LYME, NH 03768

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
07/28/2026	5033	231	Q I	1,415,000	CAULFIELD DOUGLAS R ET
02/01/2019	4414	0628	U I 38		ALVORD, VIRGINIA
07/09/2018	4373	0100	Q I	550,000	COYLE, ROBERT H
07/18/1995	2150	0215	U I 14	300,000	BENT, C COLBY
01/01/1800	1234	0472			UNKNOWN

PICTURE

LISTING HISTORY

12/16/25	MF01	1VISIT
07/09/21	TH56	FIELD REVIEW
10/15/20	BM22	BP CHANGE
08/10/20	JR07	MEASUR/INF/DR INFO TAKI
02/11/20	JR22	BP CHANGE
03/31/11	DC01	1VISIT
03/12/09	DCLC	LAND CHANGE
09/08/07	DC00	MEASUR+LISTED

NOTES

PART CATH-C/66FT DRM RR*MIXD ROOFING= METL/COPR/WD SHINGLES*P+B FGR RENOVATED THRUOUT*FGR=86*TILE FLR MUD RM*B-INSX12* EXP BEAMS*WICS*OPN L-OUT L/D/K* FO=PLCMNT/WB/SLAB MOST*99 ADD MSTR S OVR FGR W/CSTM 5 FIX SOAK TUB & TILE SHWR BTH*1 RM OLD BLACKSMITH SHOP/ NRTH WING CONTEMP*GREY&BRICK*IR & ADDS* 07/2008 LLA 2.14AC TO MAP 201LOT 9 TENNIS COURT ABANDONED=NV 2019 DEMO & REPLACE COTTAGE SEE CARD 2

EXTRA FEATURES VALUATION

Feature Type	Units	Lngth x Width	Size Adj	Rate	Cond	Market Value	Notes
FPL 2-STAND	2		100	7,500.00	100	15,000	Yr: 2006
SHED-EQUIPMENT	192	192 x 1	143	11.00	30	906	Yr: 2009
						15,900	

MUNICIPAL SOFTWARE BY AVITAR

LYME ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2024	$ 389,900	$ 8,200	$ 288,400
		Parcel Total:	$ 686,500
2025	$ 389,900	$ 8,200	$ 288,400
		Parcel Total:	$ 686,500
2026	**$ 805,500**	**$ 15,900**	**$ 309,000(c)**
		Parcel Total:	**$ 1,349,700**

(Card Total: $ 1,130,400)

LAND VALUATION

LAST REVALUATION: 2026

Zone: LYME CENTER/COMMON **Minimum Acreage:** 1.00 **Minimum Frontage:** 100 **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	1.000 ac	180,000	K	160	110	100	95	100 -- LEVEL	100	301,000	0	N	301,000	
1F RES	0.800 ac	x 10,000	X	100				100 -- LEVEL	100	8,000	0	N	8,000	
	1.800 ac									309,000			**309,000**	

PICTURE



OWNER

COLLIER, RICHARD CLINTON
SHARFF, MCKANE ELIZABETH
15 MARKET ST

LYME, NH 03768

TAXABLE DISTRICTS

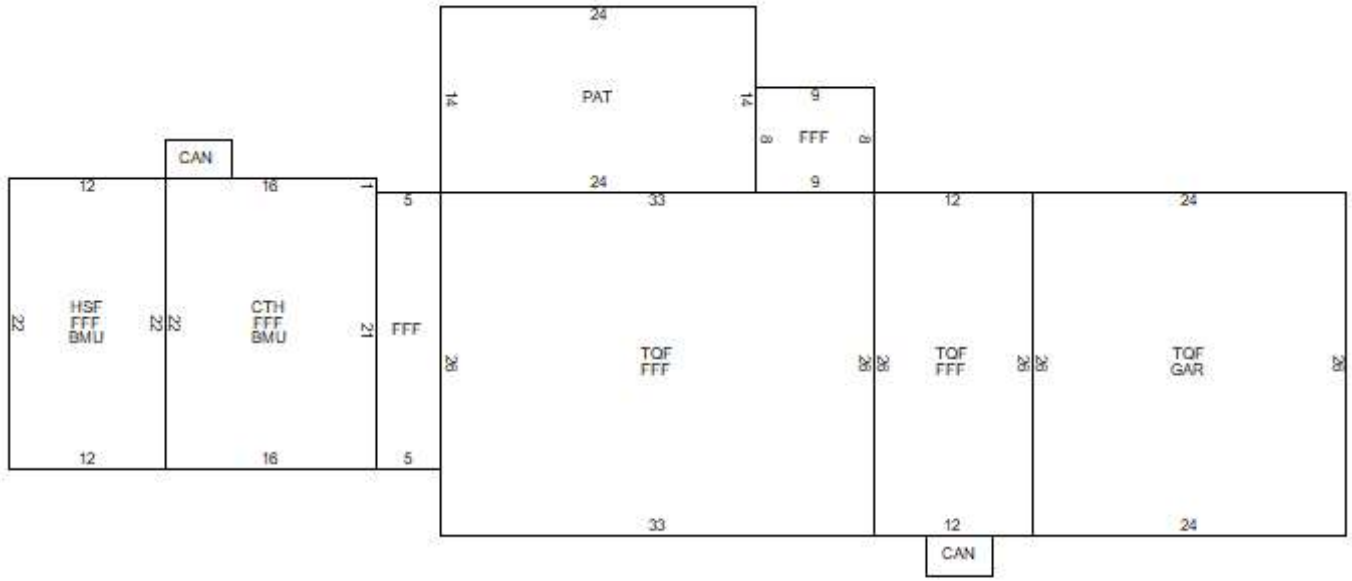
District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes
09/10/19	2019-56	DEMOLISH	2020 DEMOLISH & REPLAC
05/24/19	2019-27	SHED	2020 REPLACE SHED REPI
09/17/99	99-074	RESIDENTIAL	2000 ADDITION RENOV
01/29/93	93-010	RESIDENTIAL	1993 BACKDOR, KITCHN C

BUILDING DETAILS

Model: **1.75 STORY FRAME CONVENTION**
Roof: **GABLE HIP/STANDING SEAM**
Ext: **WOOD ON SHEATH/BR ON MASONR**
Int: **DRYWALL**
Floor: **PINE/SOFT WD/CARPET**
Heat: **GAS/HOT WATER**
Bedrooms: **4** Baths: **3.5** Fixtures:
Extra Kitchens: Fireplaces:
A/C: **No** Generators:
Quality: **A4 EXC**
Com. Wall:
Size Adj: **0.8669** Base Rate: **RTS 220.00**
Bldg. Rate: **1.2608**
Sq. Foot Cost: **$ 277.37**



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
CAN	CANOPY	30	0.20	6
TQF	3/4 STRY FIN	1794	0.75	1346
FFF	FST FLR FIN	1963	1.00	1963
CTH	CATHEDRAL	352	0.10	35
BMU	BSMNT	616	0.15	92
HSF	1/2 STRY FIN	264	0.50	132
GAR	GARAGE	624	0.45	281
PAT	PATIO	336	0.05	17
GLA:	**3,441**	**5,979**		**3,872**

2026 BASE YEAR BUILDING VALUATION

Market Cost New:		**$ 1,073,977**
Year Built:		**1833**
Condition For Age:	EXCELLENT	**25 %**
Physical:		
Functional:		
Economic:		
Temporary:		
Total Depreciation:		**25 %**
Building Value:		**$ 805,500**

OWNER INFORMATION	SALES HISTORY	PICTURE
COLLIER, RICHARD CLINTON SHARFF, MCKANE ELIZABETH 15 MARKET ST LYME, NH 03768	Date Book Page Type Price Grantor	

LISTING HISTORY			NOTES
12/16/25	MF01	1VISIT	INCLUDES FORMER LOT 8 OLD CHICKEN COOP CONVERTED TO RENTAL* LOW CEIL=FO*SKYLTS*12X28 LEFT=K-PINE WALLS/OLD WNDWS & SIDING*INFO OWNR THIS BLDG '07 =RENTL*1 BED=14FLR*12X28 FRONT='88 ADD*GREY* IA/IG+ADD THIS IS 17 MARKET FOR 911 FOR RENT 7/07 $950
07/09/21	TH56	FIELD REVIEW	
10/15/20	BM22	BP CHANGE	
08/10/20	JR07	MEASUR/INF/DR INFO TAKI	
02/11/20	JR22	BP CHANGE	
03/31/11	DC01	1VISIT	
03/12/09	DCLC	LAND CHANGE	
09/08/07	DC00	MEASUR+LISTED	

EXTRA FEATURES VALUATION

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

MUNICIPAL SOFTWARE BY AVITAR

LYME ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2026	$ 219,300	$ 0	$ 0(c)

Parcel Total: $ 1,349,700

(Card Total: $ 219,300)

LAND VALUATION — **LAST REVALUATION: 2026**

Zone: LYME CENTER/COMMON Minimum Acreage: Minimum Frontage: Site: Driveway: Road:

Land Type 1F RES Neighborhood: K

Cond	Ad Valorem	SPI	R	Tax Value	Notes

0 ac

PICTURE



OWNER

COLLIER, RICHARD CLINTON
SHARFF, MCKANE ELIZABETH
15 MARKET ST

LYME, NH 03768

TAXABLE DISTRICTS

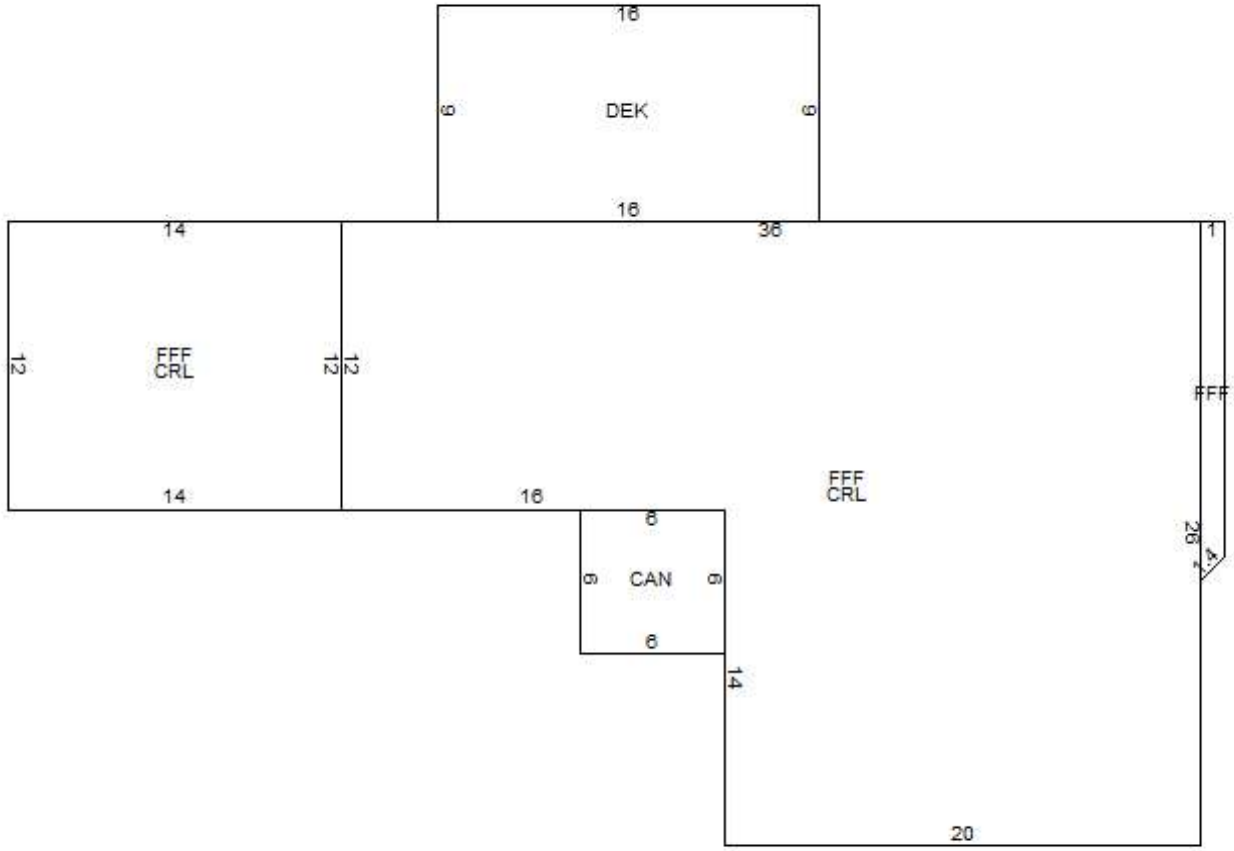
District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes

BUILDING DETAILS

Model: **1.00 STORY FRAME RANCH**
Roof: **FLAT/METAL/TIN**
Ext: **CLAP BOARD**
Int: **DRYWALL**
Floor: **HARDWOOD/LAMINATE**
Heat: **ELECTRIC/HOT WATER**
Bedrooms: **2** Baths: **1.0** Fixtures:
Extra Kitchens: Fireplaces:
A/C: **No** Generators:
Quality: **A0 AVG**
Com. Wall:
Size Adj: **1.5250** Base Rate: **RAN 220.00**
Bldg. Rate: **1.4030**
Sq. Foot Cost: **$ 308.66**



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
FFF	FST FLR FIN	895	1.00	895
CRL	CRAWL SPACE	880	0.05	44
CAN	CANOPY	36	0.20	7
DEK	DECK/ENTRANCE	144	0.10	14
GLA:	**895**	**1,955**		**960**

2026 BASE YEAR BUILDING VALUATION

Market Cost New:		**$ 296,314**
Year Built:		**1930**
Condition For Age:	VERY GOOD	**26 %**
Physical:		
Functional:		
Economic:		
Temporary:		
Total Depreciation:		**26 %**
Building Value:		**$ 219,300**

OWNER INFORMATION

SOUTHWORTH ALISSA

4503 LAKESIDE DRIVE

COLLEYVILLE, TX 76034

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
01/14/2026	4992	134	Q I	315,000	SHAFER, DAVID K
05/04/2015	4125	0135	Q I	142,000	PELLIZZARI, MARIE C
12/27/2002	2759	0203	Q I	149,000	KORTUM, KIMBERLY L
06/10/1999	2399	0155	Q I	89,900	KIRCH, BARBARA
12/20/1990	1830	0797	Q I	98,000	CARROLL, JOHN MC

PICTURE

LISTING HISTORY

07/23/26	CRVE	
08/13/25	BM01	1VISIT
07/12/21	TH56	FIELD REVIEW
08/03/20	JR01	1VISIT
10/21/15	DCIO	INFO OWNER
03/21/14	DC45	CHANGE VALUE CHAN
03/29/12	DC45	CHANGE VALUE CHAN
06/30/04	DC00	MEASUR+LISTED

NOTES

UNIT 5*RIGHT END UNIT UPSTRS* 3 UNIT SHARE 8 X 6 FOP=CMN AREA* COMPLETE RENO 1990*INC INT IN COMN AREAS INC UBM*WHITE*BLDG REROOFED '03*RPLCD FURNACE SINCE Q '02 SALE*OWNR OCC 3/12 & 10/15*3/12-DEFRD MAINT COMN AREAS/ LMTD PARKING (FO)-PARKING NO ON ST PARK* CONDO FEE $205 MO*AMENITY=COMN LAND/UBM *FOR S 3/14-$155K/6/14-$149900-5/15 SALE Q PER PA34 & BYR-LISTED/CONV FINANC COSMETICS ONLY SINCE

EXTRA FEATURES VALUATION

Feature Type	Units	Lngth x Width	Size Adj	Rate	Cond	Market Value	Notes
6 ON THE COMMON	1		100	136,000.00	100	136,000	Yr: 2016
						136,000	

MUNICIPAL SOFTWARE BY AVITAR

LYME ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2024	$ 64,900	$ 115,000	$ 0
		Parcel Total: $ 179,900	
2025	$ 64,900	$ 115,000	$ 0
		Parcel Total: $ 179,900	
2026	**$ 182,500**	**$ 136,000**	**$ 0**
		Parcel Total: $ 318,500	

LAND VALUATION

LAST REVALUATION: 2026

Zone: LYME CENTER/COMMON **Minimum Acreage:** 1.00 **Minimum Frontage:** 100 **Site:** AVERAGE **Driveway:** **Road:**

Land Type 1F RES **Neighborhood:** Y

Cond	Ad Valorem	SPI	R	Tax Value	Notes

0 ac

PICTURE



OWNER

SOUTHWORTH ALISSA

4503 LAKESIDE DRIVE

COLLEYVILLE, TX 76034

TAXABLE DISTRICTS

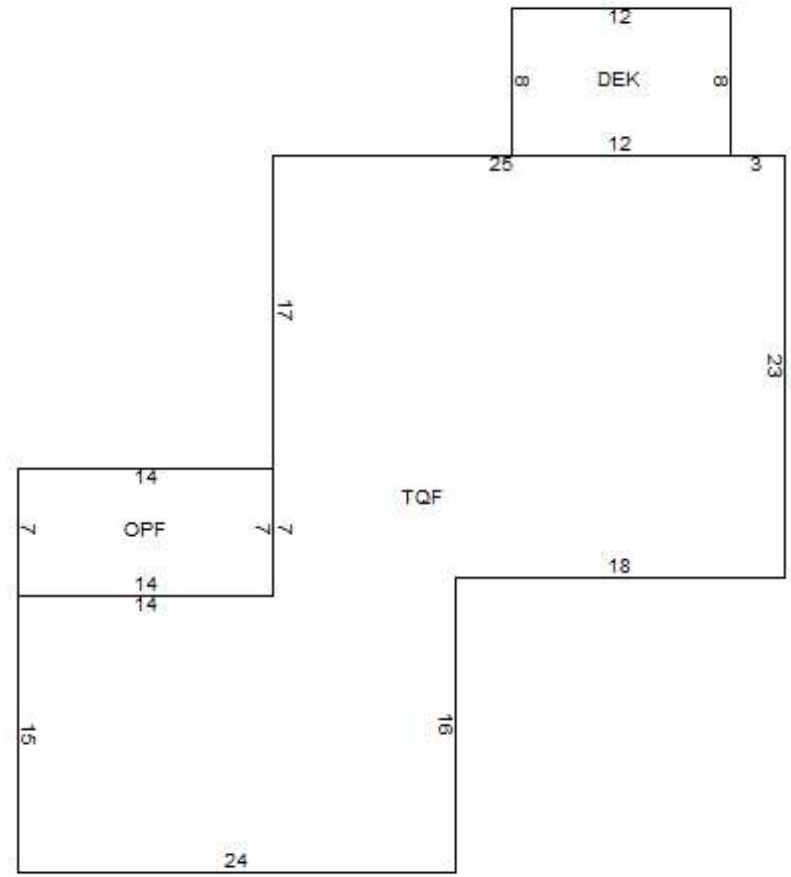
District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes

BUILDING DETAILS

Model:	**1.00 STORY FRAME CONDOMINIU**		
Roof:	**GABLE HIP/STANDING SEAM**		
Ext:	**CLAP BOARD**		
Int:	**DRYWALL**		
Floor:	**PINE/SOFT WD**		
Heat:	**GAS/HOT WATER**		
Bedrooms:	**2**	Baths: **1.0**	Fixtures:
	Extra Kitchens:		Fireplaces:
A/C:	**No**		Generators:
Quality:	**A0 AVG**		
Com. Wall:			
Size Adj:	**1.7053**	Base Rate:	**RCD 220.00**
		Bldg. Rate:	**1.6541**
		Sq. Foot Cost:	**$ 363.91**



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
TQF	3/4 STRY FIN	1014	0.75	761
DEK	DECK/ENTRANCE	96	0.10	10
OPF	OPEN PORCH FIN	98	0.25	25
GLA:	**761**	**1,208**		**796**

2026 BASE YEAR BUILDING VALUATION

Market Cost New:		**$ 289,672**
Year Built:		**1880**
Condition For Age:	VERY GOOD	**32 %**
Physical:		
Functional:	CW	**5 %**
Economic:		
Temporary:		
Total Depreciation:		**37 %**
Building Value:		**$ 182,500**

OWNER INFORMATION

THE NORTHERN SALT TRUST
SAULNIER, DANIEL P.
SAULNIER, DANA L.
85 DARTMOUTH COLLEGE HY 2040
LYME, NH 03768

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
11/14/2025	4978	263	Q I	589,000	MUNTZ, JILL B. TTE
10/01/2018	4391	0802	U I 38		MUNTZ, CHARLES A.
10/05/2017	4316	0333	U I 38		MUNTZ TRUSTEE, CHARLES
06/18/2007	3418	0685	Q I	425,000	KELEMEN, DENIS G & FOU
06/02/2003	2829	0294	Q I	315,000	AGGARWAL, RAJESH

PICTURE

LISTING HISTORY

07/24/26	CRVE	
08/08/24	BM01	1VISIT
07/09/21	TH56	FIELD REVIEW
12/23/19	JR01	1VISIT
11/27/07	DC00	MEASUR+LISTED
08/13/07	DC01	1VISIT
11/30/06	DCDC	DATA CORRECTIO
08/12/04	DC00	MEASUR+LISTED

NOTES

AMBROSE PUBLIK HOUSE*LWR LVL W/GD VU OF BROOK*K=L&L*3.92% UNDVD INT IN CMN AREAS INC 18 AC CU*MANY ANTIQ FTRS* PATIO=LCA*OPN L-OUT LIV/DIN/KIT/STUDY* OB 1&3 ATT*STRS2 LOFT OVER FGR*FO= BSMNT LEVEL/VENTLATION*AMENITY ADJ FOR ACC TO UNIT=THRU FEP ATT FGR* SINCE Q '07 SALE-COSMETICS THRU OUT/ RPLCD VANITES-SINKS/ADDED 2 B-INS*IR '98

EXTRA FEATURES VALUATION

Feature Type	Units	Lngth x Width	Size Adj	Rate	Cond	Market Value	Notes
DARTMOUTH COLLEGE	1		100	192,000.00	100	192,000	NEAR RIVER
GARAGE 1.5 STRY	576	24 x 24	88	57.00	90	26,003	Yr: 2009
FPL 2-CUST	1		100	11,000.00	100	11,000	Yr: 2016
						229,000	

MUNICIPAL SOFTWARE BY AVITAR

LYME ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2024	$ 248,700	$ 149,500	$ 0
		Parcel Total: $ 398,200	
2025	$ 248,700	$ 149,500	$ 0
		Parcel Total: $ 398,200	
2026	**$ 392,000**	**$ 229,000**	**$ 0**
		Parcel Total: $ 621,000	

LAND VALUATION

LAST REVALUATION: 2026

Zone: RURAL 1000' HWY **Minimum Acreage:** 3.00 **Minimum Frontage:** 300 **Site:** AVERAGE **Driveway:** **Road:**

Land Type 1F RES **Neighborhood:** Z

Cond	Ad Valorem	SPI	R	Tax Value	Notes

0 ac

PICTURE



OWNER

THE NORTHERN SALT TRUST
SAULNIER, DANIEL P.
SAULNIER, DANA L.
85 DARTMOUTH COLLEGE HY 2040
LYME, NH 03768

TAXABLE DISTRICTS

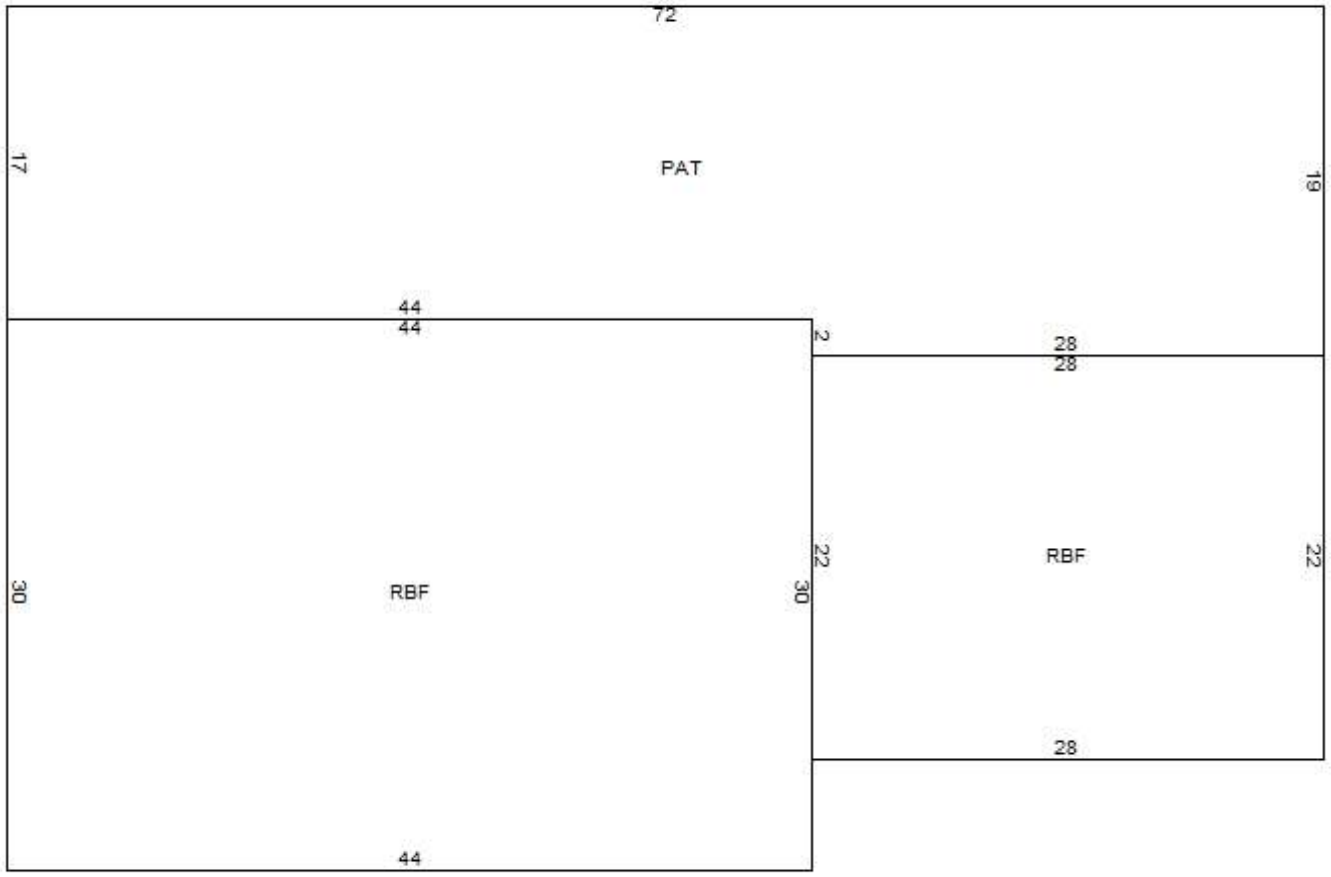
District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes
04/01/08	08-INV	REMODEL	2008 REMODEL NEW SINK

BUILDING DETAILS

Model: **1.00 STORY FRAME CONDOMINIU**
Roof: **GABLE HIP/WD SHINGLE**
Ext: **CLAP BOARD**
Int: **DRYWALL/PLASTERED**
Floor: **CARPET/PINE/SOFT WD**
Heat: **GAS/HOT WATER**
Bedrooms: **2** Baths: **2.0** Fixtures:
Extra Kitchens: Fireplaces:
A/C: **No** Generators:
Quality: **A2 AVG+20**
Com. Wall:
Size Adj: **1.2041** Base Rate: **RCD 220.00**
Bldg. Rate: **1.4160**
Sq. Foot Cost: **$ 311.52**



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
RBF	RAISED BSMNT	1936	0.75	1452
PAT	PATIO	1280	0.05	64
		3,216		**1,516**

2026 BASE YEAR BUILDING VALUATION

Market Cost New:		**$ 472,264**
Year Built:		**1981**
Condition For Age:	EXCELLENT	**12 %**
Physical:		
Functional:	CW-BSMT	**5 %**
Economic:		
Temporary:		
Total Depreciation:		**17 %**
Building Value:		**$ 392,000**

OWNER INFORMATION

GREY, THOMAS

PO BOX 146

LYME, NH 03768

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
12/22/2025	4986	0382	Q I	864,000	KLEE, PAUL F & MARYA W
04/15/1988	1733	0962	U I 14	225,000	MACDONALD, JULIAN F &
02/27/1985	1535	0816	Q I		FLECK, W BROOKE & NELL
01/01/1800		0			UNKNOWN

PICTURE

LISTING HISTORY

11/04/26	CRVM	
09/09/24	BM01	1VISIT
07/23/21	TH56	FIELD REVIEW
11/21/19	JR01	1VISIT
08/23/06	DC43	CHANGE REINSPECTIO
10/19/05	DC00	MEASUR+LISTED
10/15/97	DC00	MEASUR+LISTED
05/15/91	SM	

NOTES

INCLUDES VAL FOR LOT 13 2.31 AC ACROSS * RD=SEPTIC FIELD*MK SINCE '88 SALE*FOP+ ANGLD*BTHS='60'S +/-*12/12 WNDWS*F&BACK STAIRS*12/12 WNDWS*C-TILE K& MUD ROOM* B-INS X 5*FNDTN REBUILT 1950*HOUSE RNVTD BY ARCHITECT 1948-1952-BMD CEILS/WIDE PI NE FLRS/WIDE PINE WALL "ADDED FEATURES"* RED*2X8X16\IVG & MK*FGR SETTLING LCON= -5 ACC GEN 10KW

EXTRA FEATURES VALUATION

Feature Type	Units	Lngth x Width	Size Adj	Rate	Cond	Market Value	Notes
FPL 3-STAND	1		100	9,000.00	100	9,000	Yr: 2001
PATIO	200	200 x 1	140	7.00	100	1,960	Yr: 2024
						11,000	

MUNICIPAL SOFTWARE BY AVITAR

LYME ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2024	$ 271,700	$ 8,400	$ 196,600
		Parcel Total:	$ 476,700
2025	$ 271,800	$ 8,700	$ 157,900
		Parcel Total:	$ 438,400
2026	**$ 551,500**	**$ 11,000**	**$ 262,200**
		Parcel Total:	**$ 824,700**

LAND VALUATION

LAST REVALUATION: 2026

Zone: RURAL 1000' HWY **Minimum Acreage:** 3.00 **Minimum Frontage:** 300 **Site:** GOOD **Driveway:** DIRT/GRAVEL **Road:** GRAVEL/DIRT

Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
1F RES	3.000 ac	200,000	K	160	105	95	95	90 -- ROLLING	95	259,300	0	N	259,300	SHDW
1F RES	0.310 ac	x 10,000	X	100				95 -- MILD	100	2,900	0	N	2,900	
	3.310 ac									262,200			**262,200**	

PICTURE



OWNER

GREY, THOMAS

PO BOX 146

LYME, NH 03768

TAXABLE DISTRICTS

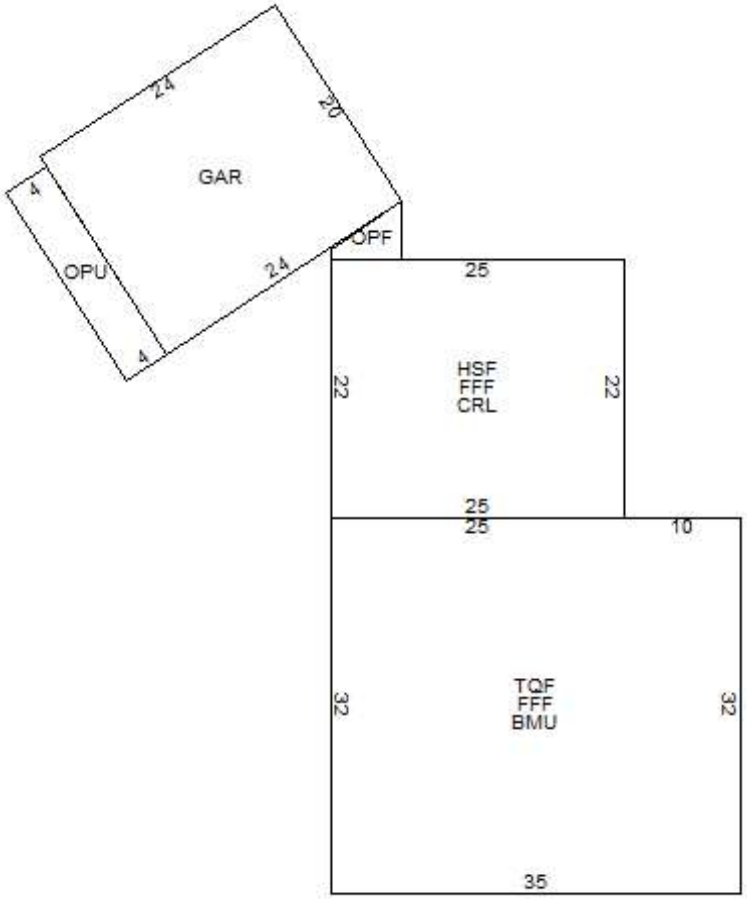
District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes

BUILDING DETAILS

Model: **1.75 STORY FRAME ANTIQUE**
Roof: **GABLE HIP/STANDING SEAM**
Ext: **CLAP BOARD**
Int: **DRYWALL**
Floor: **PINE/SOFT WD**
Heat: **OIL/HOT WATER**
Bedrooms: **4** Baths: **2.0** Fixtures:
Extra Kitchens: Fireplaces:
A/C: **No** Generators: **1**
Quality: **A4 EXC**
Com. Wall:
Size Adj: **0.9114** Base Rate: **RAT 220.00**
Bldg. Rate: **1.3005**
Sq. Foot Cost: **$ 286.10**



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
OPF	OPEN PORCH FIN	18	0.25	5
OPU	OPEN PORCH	76	0.15	11
GAR	GARAGE	480	0.45	216
TQF	3/4 STRY FIN	1120	0.75	840
FFF	FST FLR FIN	1670	1.00	1670
BMU	BSMNT	1120	0.15	168
HSF	1/2 STRY FIN	550	0.50	275
CRL	CRAWL SPACE	550	0.05	28
GLA:	**2,785**	**5,584**		**3,213**

2026 BASE YEAR BUILDING VALUATION

Market Cost New:		**$ 919,239**
Year Built:		**1898**
Condition For Age:	GOOD	**40 %**
Physical:		
Functional:		
Economic:		
Temporary:		
Total Depreciation:		**40 %**
Building Value:		**$ 551,500**

OWNER INFORMATION

MICHELSON, TREVOR
MICHELSON, EMMA
534 RIVER ROAD

LYME, NH 03768

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
12/15/2025	4984	0841	Q I	609,000	HALLETT, ELAINE S
06/21/1993	2037	0625	U I 51	146,467	FAMILY MUTUAL SAVINGS
11/11/1989	1844	0934	U I 51		FAMILY MUTUAL SAVINGS
11/08/1989	1832	0609	U I 51		FROST, KENNETH E
08/17/1965	1025	0367	U I 99		SANCHEZ, CARLOS

PICTURE

LISTING HISTORY

11/04/26	CRVM	
10/23/26	JDHN	
04/16/26	MF22	BP CHANGE
11/30/23	BM01	1VISIT
07/09/21	TH56	FIELD REVIEW
11/17/17	TH02	MEASUR+2VISIT -
11/02/17	TH01	1VISIT
05/27/10	DCLC	LAND CHANGE

NOTES

EXP BMS & ANTIQ PANEL 1 RM*SETTLN* '93 FORECLSR SALE INC L 25/ASSESD W/THIS /STEEP WF ACROSS RD W/RMVBL DOCK* SM '60'S KTCHN-L&L*BTHS='60'S-T SHWR BTH BAS/CLAWFT BTH FUS*2 NFPO'S*1 RM FHS UNHTD-STRG RM*LNDRY IN HALL*PART MTL ROOF*B-INS X4*CSTM SUN PORCH W/WD STV HT-2000 AD*BRICK*IG W/ '00 ADD* BARN HAS LOFT-NO FIXD ACC*GD COL DE- TAIL EXTR*CB ELEC*SINC'26 UC=RENO SOME STANDING SEAM IN REAR ROOF*

EXTRA FEATURES VALUATION

Feature Type	Units	Lngth x Width	Size Adj	Rate	Cond	Market Value	Notes
BARN - 1 STORY	504	21 x 24	92	27.00	40	5,008	Yr: 2009
FPL 3-STAND	2		100	9,000.00	100	18,000	Yr: 2001
						23,000	

MUNICIPAL SOFTWARE BY AVITAR

LYME ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2024	$ 295,000	$ 19,900	$ 248,800
		Parcel Total:	$ 563,700
2025	$ 295,000	$ 19,900	$ 248,800
		Parcel Total:	$ 563,700
2026	**$ 297,300**	**$ 23,000**	**$ 327,000**
		Parcel Total:	**$ 647,300**

LAND VALUATION

LAST REVALUATION: 2026

Zone: RURAL 1000' HWY **Minimum Acreage:** 3.00 **Minimum Frontage:** 300 **Site:** 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	1.780 ac	187,800	F	110	105	100	95	100 -- LEVEL	100	206,100	0	N	206,100	
CONNECTICUT RIVER	180.000 wf	AVERAGE, ACROSS THE ROAD						60 -- STEEP	100	120,900	0		120,900	
	1.780 ac									327,000			**327,000**	

PICTURE



OWNER

MICHELSON, TREVOR
MICHELSON, EMMA
534 RIVER ROAD

LYME, NH 03768

TAXABLE DISTRICTS

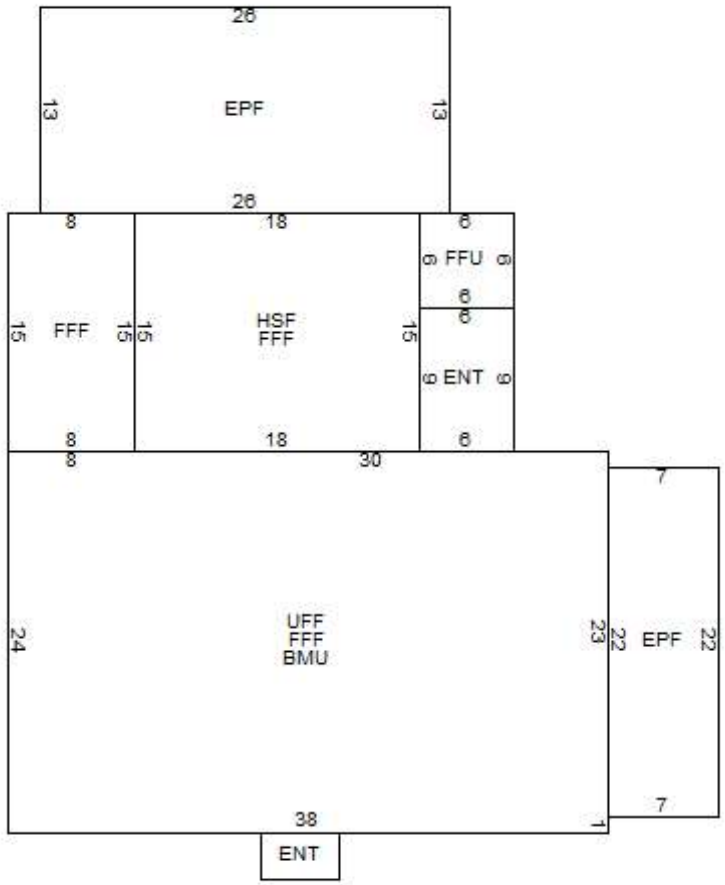
District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes
01/16/26	2026-02	REMODEL	2026 REMODEL RENO KIT
08/20/99	99-068	RESIDENTIAL	1999 12X30 PORCH

BUILDING DETAILS

Model: **2.00 STORY FRAME ANTIQUE**
Roof: **GABLE HIP/ASPHALT**
Ext: **BR ON MASONRY/CLAP BOARD**
Int: **PLASTERED/DRYWALL**
Floor: **PINE/SOFT WD**
Heat: **OIL/FA DUCTED**
Bedrooms: **4** Baths: **2.5** Fixtures:
Extra Kitchens: Fireplaces:
A/C: **No** Generators: **1**
Quality: **A3 AVG+30**
Com. Wall:
Size Adj: **0.9442** Base Rate: **RAT 220.00**
Bldg. Rate: **1.2137**
Sq. Foot Cost: **$ 267.02**



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
EPF	ENCLSD PORCH	492	0.70	344
UFF	UPPER FLR FIN	912	1.00	912
FFF	FST FLR FIN	1302	1.00	1302
BMU	BSMNT	912	0.15	137
HSF	1/2 STRY FIN	270	0.50	135
FFU	FST FLR UNFIN	36	0.50	18
ENT	ENTRANCE	69	0.10	7
GLA:	**2,349**	**3,993**		**2,855**

2026 BASE YEAR BUILDING VALUATION

Market Cost New:		**$ 762,342**
Year Built:		**1825**
Condition For Age:	AVERAGE	**61 %**
Physical:		
Functional:		
Economic:		
Temporary:		
Total Depreciation:		**61 %**
Building Value:		**$ 297,300**

OWNER INFORMATION

MARTIN, KATE SUZANNE
MARTIN, ERIC SPENCER
526 RIVER ROAD

LYME, NH 03768

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
09/17/2026	5046	90	Q I	619,999	TYLER GILLIAN ESTATE
02/28/2025	1013	0412	U I 48		TYLER, GILLIAN
11/18/2004	PRO	2004	U I 99		TYLER EDWARD & GILLIAN
01/01/1800	0821	0475			UNKNOWN

PICTURE

LISTING HISTORY

11/30/23	BM01	1VISIT
07/09/21	TH56	FIELD REVIEW
11/16/17	TH02	MEASUR+2VISIT -
11/02/17	TH01	1VISIT
05/27/10	DCLC	LAND CHANGE
05/13/09	DC00	MEASUR+LISTED
05/23/01	DC00	MEASUR+LISTED
06/06/97	DC00	MEASUR+LISTED

NOTES

1 BDRM 3RD FL*LB/SOME OBS ELEC/UAT FLR/1 BDRM NO CLST-FO*LOW UAT-NOT FULL FLR*OPN LAYOUT K/BRKFST/LIV RMS* K=1965-L&T*FB LATE '90'S*LNDRY UBM* SKYLIGHTS*FEP<Q & COND*EXP BMS X2* B-INS*FEP=WD STV HT/SEAS USE-ANGLD- SQRD FOR SKTCH*STONE/BLUE*IG INC FRMR L23 =WF/STEEP STRIP ACROSS RD W/STAIR ACC TO WF DVLPD SINCE 2001*SHARED SPRING WTR*SOLAR PNLS

EXTRA FEATURES VALUATION

Feature Type	Units	Lngth x Width	Size Adj	Rate	Cond	Market Value	Notes
SHED-WOOD	128	8 x 16	185	17.00	60	2,415	Yr: 2009
LEAN-TO	70	5 x 14	100	4.00	60	168	Yr: 2009
LEAN-TO	76	4 x 19	100	4.00	60	182	Yr: 2009
PATIO	80	8 x 10	260	7.00	20	291	Yr: 2014
						3,100	

MUNICIPAL SOFTWARE BY AVITAR

LYME ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2024	$ 288,500	$ 2,200	$ 211,700
		Parcel Total:	$ 502,400
2025	$ 288,500	$ 2,200	$ 211,700
		Parcel Total:	$ 502,400
2026	**$ 326,100**	**$ 3,100**	**$ 307,600**
		Parcel Total:	**$ 636,800**

LAND VALUATION

LAST REVALUATION: 2026

Zone: RURAL 1000' HWY **Minimum Acreage:** 3.00 **Minimum Frontage:** 300 **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	0.980 ac	179,800	F	110	100	100	95	100 -- LEVEL	100	187,900	0	N	187,900	
CONNECTICUT RIVER	130.000 wf	AVERAGE, ACROSS THE ROAD						60 -- STEEP	100	119,700	0		119,700	
	0.980 ac									307,600			**307,600**	

PICTURE



OWNER

MARTIN, KATE SUZANNE
MARTIN, ERIC SPENCER
526 RIVER ROAD

LYME, NH 03768

TAXABLE DISTRICTS

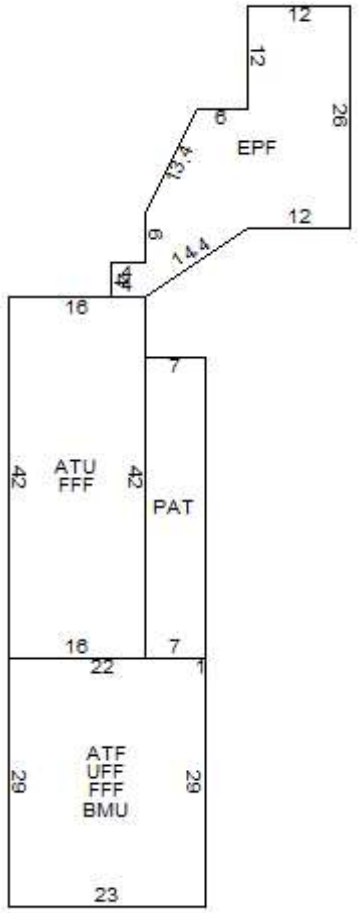
District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes
01/14/01	01-001	REMODEL	2001 REMODEL EXT OF BS

BUILDING DETAILS

Model:	**2.50 STORY FRAME ANTIQUE**		
Roof:	**GABLE HIP/ASPHALT**		
Ext:	**STN ON MASONRY/CLAP BOARD**		
Int:	**PLASTERED/DRYWALL**		
Floor:	**HARDWOOD/LAMINATE/PINE/SOFT V**		
Heat:	**OIL/HOT WATER**		
Bedrooms:	**3**	Baths: **1.5**	Fixtures:
	Extra Kitchens:		Fireplaces:
A/C:	**No**		Generators:
Quality:	**A2 AVG+20**		
Com. Wall:			
Size Adj:	**0.9602**	Base Rate:	**RAT 220.00**
		Bldg. Rate:	**1.1172**
		Sq. Foot Cost:	**$ 245.79**



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
EPF	ENCLSD PORCH	508	0.70	356
ATU	ATTIC	672	0.10	67
FFF	FST FLR FIN	1339	1.00	1339
PAT	PATIO	245	0.05	12
ATF	ATTIC FINISHED	667	0.25	167
UFF	UPPER FLR FIN	667	1.00	667
BMU	BSMNT	667	0.15	100
GLA:	**2,006**	**4,765**		**2,708**

2026 BASE YEAR BUILDING VALUATION

Market Cost New:		**$ 665,599**
Year Built:		**1812**
Condition For Age:	GOOD	**51 %**
Physical:		
Functional:		
Economic:		
Temporary:		
Total Depreciation:		**51 %**
Building Value:		**$ 326,100**

OWNER INFORMATION

ACKERMAN MARGARET E
ACKERMAN IV JOHN E
6 GRANT ROAD

HANOVER, NH 03755

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
01/08/2026	4990	458	Q I	420,000	HALLETT JR, CHARLES A
09/09/1976	1292	0257	U I 27	20,500	FROST, KENNETH E
09/29/1965	1025	0267	U I 99		SANCHEZ, CARLOS
12/14/1960	0937	0595	Q I	20,000	PAGE, DAVID H & DOROTH
09/25/1957	0898	0431	Q I	20,000	SMITH, THOMAS L. & ELI

PICTURE

LISTING HISTORY

07/24/26	CRVE	POSTED-NOH
04/16/26	MF23	BP NO CHANGE
11/30/23	BM04	MEASUR/VAC/BOARDED UP
07/09/21	TH56	FIELD REVIEW
11/30/17	TH02	MEASUR+2VISIT -
11/29/17	TH01	1VISIT
04/18/13	DC01	1VISIT
05/13/09	DC00	MEASUR+LISTED

NOTES

STEEP TO WATER*SEAS WTR FROM SHRD WELL L13*BEDS UP BATH DOWN*OLD STYLE KITCHN W/MIXED CABS*RMVBL DOCK* FUSE ELEC*STEEP NARROW STAIRCASES* ACROSS FROM ACTIVE MARINA-EO*FO INC UNDERIMPRVD L&B/PART LOW CEIL/LDB* IA*WHITE*UEP W/WD STV MERGED LOTS 27&28 INTO THIS LOT 8/03 '26 NEW SEPTIC

EXTRA FEATURES VALUATION

Feature Type	Units	Lngth x Width	Size Adj	Rate	Cond	Market Value	Notes
DECK	252	7 x 36	123	7.00	30	651	
						700	

MUNICIPAL SOFTWARE BY AVITAR

LYME ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2024	$ 59,200	$ 1,000	$ 199,300
		Parcel Total:	$ 259,500
2025	$ 59,200	$ 1,000	$ 199,300
		Parcel Total:	$ 259,500
2026	**$ 98,900**	**$ 700**	**$ 320,900**
		Parcel Total:	**$ 420,500**

LAND VALUATION

LAST REVALUATION: 2026

Zone: RURAL 1000' HWY **Minimum Acreage:** 3.00 **Minimum Frontage:** 300 **Site:** AVERAGE **Driveway:** UNDEVELOPED **Road:** PAVED

Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
1F RES	0.960 ac	179,600	F	110	100	100	90	85 -- MODERATE	75	113,400	0	N	113,400	SHP
CONNECTICUT RIVER	200.000 wf	AVERAGE, MAIN BODY						60 -- STEEP	85	207,500	0		207,500	LOC
	0.960 ac									320,900			**320,900**	

PICTURE



OWNER

ACKERMAN MARGARET E
ACKERMAN IV JOHN E
6 GRANT ROAD

HANOVER, NH 03755

TAXABLE DISTRICTS

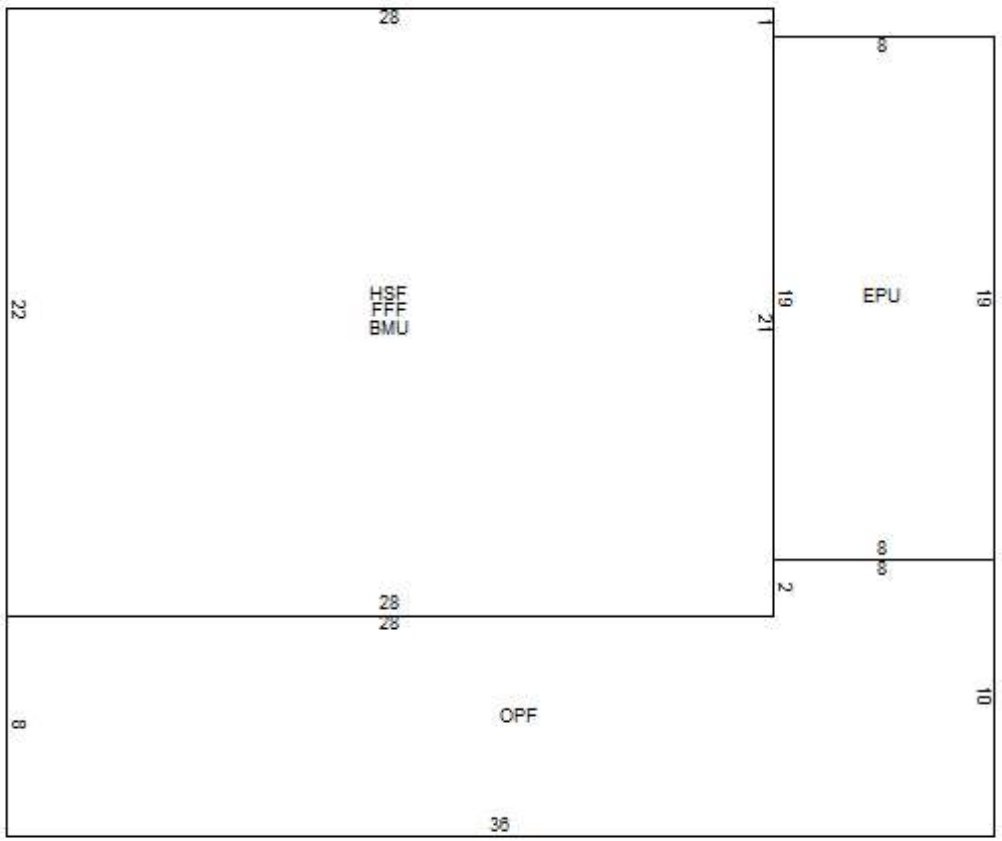
District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes
11/17/25	2025-83	SEPTIC	2026 SEPTIC
08/08/12	12-049	REMODEL	2012 REMODEL REPLACE
07/17/91	91-070	RESIDENTIAL	1991 DECK

BUILDING DETAILS

Model: **1.50 STORY FRAME CAPE COD**
Roof: **GABLE HIP/ASPHALT**
Ext: **CLAP BOARD**
Int: **PLASTERED/DRYWALL**
Floor: **PINE/SOFT WD/HARDWOOD/LAMINA**
Heat: **OIL/FA DUCTED**
Bedrooms: **2** Baths: **1.0** Fixtures:
Extra Kitchens: Fireplaces:
A/C: **No** Generators:
Quality: **A1 AVG+10**
Com. Wall:
Size Adj: **1.3836** Base Rate: **RHS 220.00**
Bldg. Rate: **1.4020**
Sq. Foot Cost: **$ 308.45**



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
OPF	OPEN PORCH FIN	304	0.25	76
EPU	ENCL PORCH	152	0.35	53
HSF	1/2 STRY FIN	616	0.50	308
FFF	FST FLR FIN	616	1.00	616
BMU	BSMNT	616	0.15	92
GLA:	**924**	**2,304**		**1,145**

2026 BASE YEAR BUILDING VALUATION

Market Cost New: **$ 353,175**
Year Built: **1840**
Condition For Age: FAIR **72 %**
Physical:
Functional:
Economic:
Temporary:
Total Depreciation: **72 %**

Building Value: **$ 98,900**

OWNER INFORMATION

THEIS, JACOB & CALDWELL STEPHANI

100 NORTH THETFORD RD

LYME, NH 03768

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
08/07/2026	5036	0508	Q I	1,275,000	CULLENBERG, DAVID P &
01/18/2018	4338	0634	U I 38		CULLENBERG, DAVID P
10/17/1986	1567	0421	Q I		UNKNOWN

PICTURE



LISTING HISTORY

10/22/26	JDHC	
12/01/23	BM09	MEASU ESTMT OWNER NOT
02/10/23	BM22	BP CHANGE
07/09/21	TH56	FIELD REVIEW
11/17/17	TH08	MEASUR/INT REFUSAL NO
04/07/15	DC01	1VISIT
04/14/14	DC01	1VISIT
04/19/13	DC01	1VISIT

NOTES

NUMEROUS BUILT-INS*K='89 RENO/ LRG CNTR ISL/BNSD L & WD CNTRS-L FLRS OPN TO DIN RM*'94 8X20 ADD W/ RENO MSTR S*MSTR BTH=3 FIX/T SHWR/ GD*1.5 BTHS UPDTD VAN ONLY*EAF=2RMS W/WLKWAY PART CATH-C* ANGLD BRZWY SQRD*FBM=1 RM/1 WNDW-NO CEIL FIN/WLK OUT*FST=HTD WRKSHP*STRS TO SPACE OVR FGR W/ NO FLR*SKYLIGHTS*TAUPE*IG/IR/ ADDS*2017 MR REF INFO*32 SOLAR PANELS '24 HOUSE NOT ACCESSIBLE

EXTRA FEATURES VALUATION

Feature Type	Units	Lngth x Width	Size Adj	Rate	Cond	Market Value	Notes
SHED-WOOD	1	1 x 1	400	17.00	100	68	NV
SOLAR PV 7-10KW	1		100	20,000.00	100	20,000	9.6kw 32 panels
						20,100	

MUNICIPAL SOFTWARE BY AVITAR

LYME ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2024	$ 482,600	$ 30,200	$ 204,900
		Parcel Total:	$ 717,700
2025	$ 482,600	$ 30,200	$ 204,900
		Parcel Total:	$ 717,700
2026	**$ 707,600**	**$ 20,100**	**$ 496,100**
		Parcel Total:	**$ 1,223,800**

LAND VALUATION

LAST REVALUATION: 2026

Zone: RURAL 1000' HWY **Minimum Acreage:** 3.00 **Minimum Frontage:** 300 **Site:** 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	3.000 ac	200,000	E	100	105	100	95	95 -- MILD	100	189,500	0	N	189,500	
1F RES	0.800 ac	x 10,000	X	100				95 -- MILD	100	7,600	0	N	7,600	
VIEW		PASTORAL, AVERAGE, TOP 75, CLOSE							100	299,000			299,000	
	3.800 ac									496,100			**496,100**	

PICTURE



OWNER

THEIS, JACOB & CALDWELL STEPHA

100 NORTH THETFORD RD

LYME, NH 03768

TAXABLE DISTRICTS

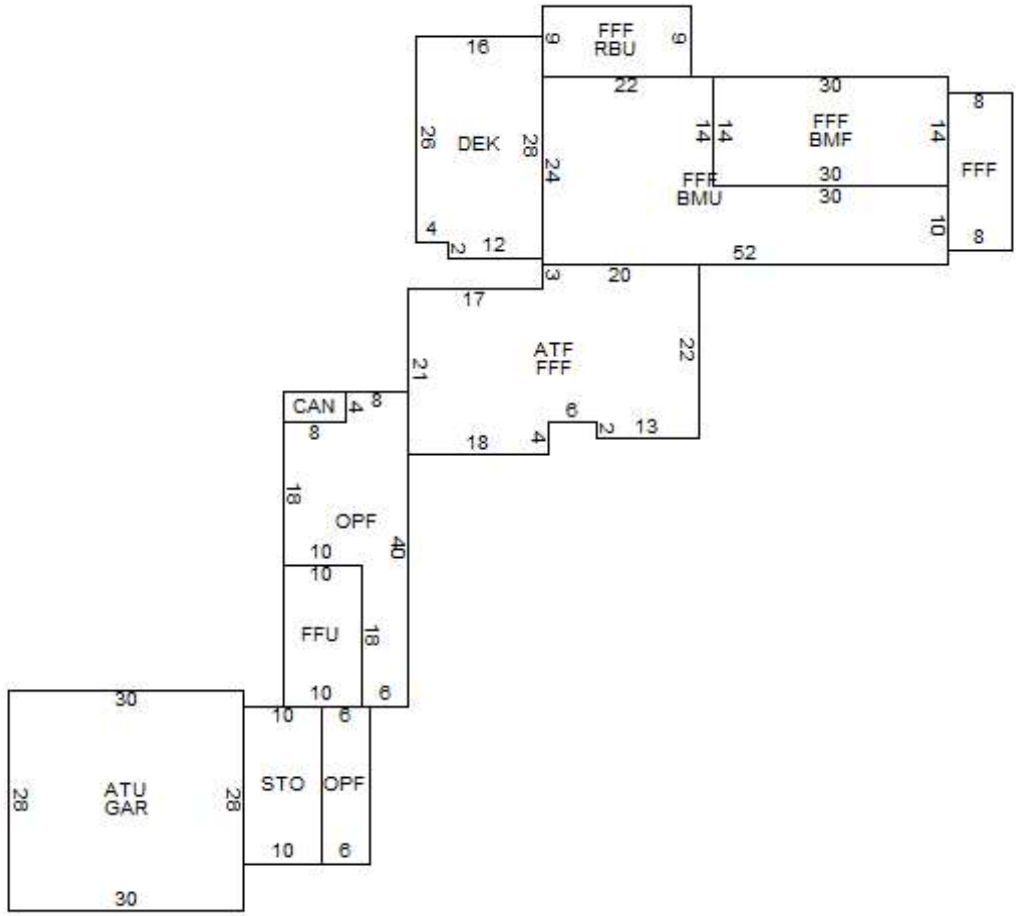
District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes
06/09/22	2022-39	BUILDING PERMIT	2021 BUILD PERMIT 2 SOL
12/04/13	13-75	RENEWAL	2013 RENEWAL ADD
11/16/12	12-54	ADDITION	2012 ADDITION 280 SF TO
11/18/99	99-089	RESIDENTIAL	1999 GARAGE & BREEZEW
10/28/94	94-095	RESIDENTIAL	1998 ADDITION 1 STORY 8

BUILDING DETAILS

Model: **1.00 STORY FRAME MODERN/CON**
Roof: **GABLE HIP/STANDING SEAM**
Ext: **CLAP BOARD/WOOD SHINGLE**
Int: **DRYWALL**
Floor: **CARPET/HARDWOOD/LAMINATE**
Heat: **GAS/FA DUCTED**
Bedrooms: **3** Baths: **2.5** Fixtures:
Extra Kitchens: Fireplaces:
A/C: **No** Generators:
Quality: **A3 AVG+30**
Com. Wall:
Size Adj: **0.8811** Base Rate: **RNP 220.00**
Bldg. Rate: **1.1798**
Sq. Foot Cost: **$ 259.55**



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
FFF	FST FLR FIN	2366	1.00	2366
CAN	CANOPY	32	0.20	6
FFU	FST FLR UNFIN	180	0.50	90
STO	STORAGE AREA	200	0.20	40
ATU	ATTIC	840	0.10	84
GAR	GARAGE	840	0.45	378
OPF	OPEN PORCH FIN	548	0.25	137
DEK	DECK/ENTRANCE	440	0.10	44
BMF	BSMNT FINISHED	420	0.30	126
BMU	BSMNT	828	0.15	124
ATF	ATTIC FINISHED	787	0.25	197
RBU	RAISED BSMNT	171	0.25	43
GLA:	**2,366**	**7,652**		**3,635**

2026 BASE YEAR BUILDING VALUATION

Market Cost New:		**$ 943,464**
Year Built:		**1980**
Condition For Age:	GOOD	**25 %**
Physical:		
Functional:		
Economic:		
Temporary:		
Total Depreciation:		**25 %**
Building Value:		**$ 707,600**

OWNER INFORMATION

PEPIN REVOCABLE TRUST/TTE, CHARLE
PEPIN REVOCABLE TRUST/TTE, ELLEN J
PO BOX 59

LYME, NH 03768

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
04/28/2026	5011	0660	Q I	3,375,000	TAVERN LEDGE FARM LLC
07/02/2012	3897	0317	U I 14	1,825,000	TAYLOR, KIMBERLEY W
11/18/2010	3750	0292	U I 38		TAYLOR, BRECK A
11/10/2010	3747	0730	U I 38		TAYLOR, KIMBERLEY W
04/30/1999	2390	0266	U V 14	140,000	ESTES, RUSSELL G

PICTURE



LISTING HISTORY

10/26/23	BM07	MEASUR/INF/DR INFO TAKI
07/06/21	TH56	FIELD REVIEW
08/16/19	TH00	MEASUR+LISTED
02/05/18	TH22	BP CHANGE / ASSESS SOLAI
05/15/14	DCLL	LETTER LEFT
04/19/13	DCIC	INFO CONTRACTOR
04/01/13	DCCU	CURRENT USE
06/09/11	DCDC	DATA CORRECTIO

NOTES

K=CNTR ISL-EAT-IN-G & HW-OPN TO FAM RM* FHW BB UP*F & B STRS*UNDRGRND UTIL TO SITE*TRAY CEIL X3*CUSTM THRU-OUT*MANY B-INS*VLTD CEIL DIN RM*MSTRBTH=5 FIX*1 J & JILL=1.5 B*LNDRY W/SINK*GD WIDE VIEW* V PRIVATE SETTING*"DOES NOT OWN TREES BELOW VIEW"*MANY WICS*PER LIST-RM OVR FGR FINISHED SINCE '05 INSP=DC 6/11-NO BP*GENERATOR* 2021 AP $3.9 MIL MLS 4849494* LCON=+25 VIEW, +25 MULTI HOUSE

EXTRA FEATURES VALUATION

Feature Type	Units	Lngth x Width	Size Adj	Rate	Cond	Market Value	Notes
FPL 3-STAND	1		100	9,000.00	100	9,000	Yr: 2012
FPL 1-STAND	2		100	5,500.00	100	11,000	Yr: 2012
GARAGE 1.5 STRY	510	17 x 30	91	57.00	90	23,808	Yr: 2013
PATIO	300	300 x 1	113	7.00	100	2,373	Yr: 2013
HOT TUB	1		100	5,000.00	91	4,550	Yr: 2012
BB COURT	1		100	22,000.00	100	22,000	
GARAGE 1 STRY	338	13 x 26	107	44.00	100	15,913	Yr: 2012
GARAGE 1.5 STRY	338	13 x 26	107	57.00	100	20,615	
SHED-METAL	152	8 x 19	165	5.00	75	941	Yr: 2023
						110,200	

MUNICIPAL SOFTWARE BY AVITAR

LYME ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2024	$ 1,535,600	$ 86,500	$ 339,300
		Parcel Total:	$ 1,961,400
2025	$ 1,535,600	$ 86,500	$ 339,300
		Parcel Total:	$ 1,961,400
2026	**$ 1,937,600**	**$ 110,200**	**$ 508,620(c)**
		Parcel Total:	**$ 3,077,820**

(Card Total: $ 2,556,420)

LAND VALUATION

LAST REVALUATION: 2026

Zone: RURAL 1000' HWY **Minimum Acreage:** 3.00 **Minimum Frontage:** 300 **Site:** EXCELLENT **Driveway:** DIRT/GRAVEL **Road:** GRAVEL/DIRT

Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
1F RES	0.711 ac	177,110	I	140	125	95	95	95 -- MILD	100	265,700	0	N	265,700	NICE
FARM LAND	3.000 ac	x 10,000	X	79				95 -- MILD	100	22,500	90	N	1,294	NICE
UNMNGD HARDWD	41.600 ac	x 10,000	X	79				90 -- ROLLING	50	147,900	90	N	4,343	CE
UNMNGD PINE	12.800 ac	x 10,000	X	79				90 -- ROLLING	50	45,500	90	N	2,424	CE
UNMNGD OTHER	9.100 ac	x 10,000	X	79				95 -- MILD	50	34,100	90	N	546	CE
UNPRODUCTIVE	7.500 ac	x 10,000	X	79				95 -- MILD	50	28,100	100	N	188	CE
FARM LAND	0.290 ac	x 10,000	X	79				95 -- MILD	50	1,100	90	N	125	CE
VIEW		HILLS, AVERAGE, TOP 25, DISTANT							100	234,000			234,000	
	75.001 ac									778,900			**508,620**	

PICTURE



OWNER

PEPIN REVOCABLE TRUST/TTE, CHA
PEPIN REVOCABLE TRUST/TTE, ELLEN J
PO BOX 59

LYME, NH 03768

TAXABLE DISTRICTS

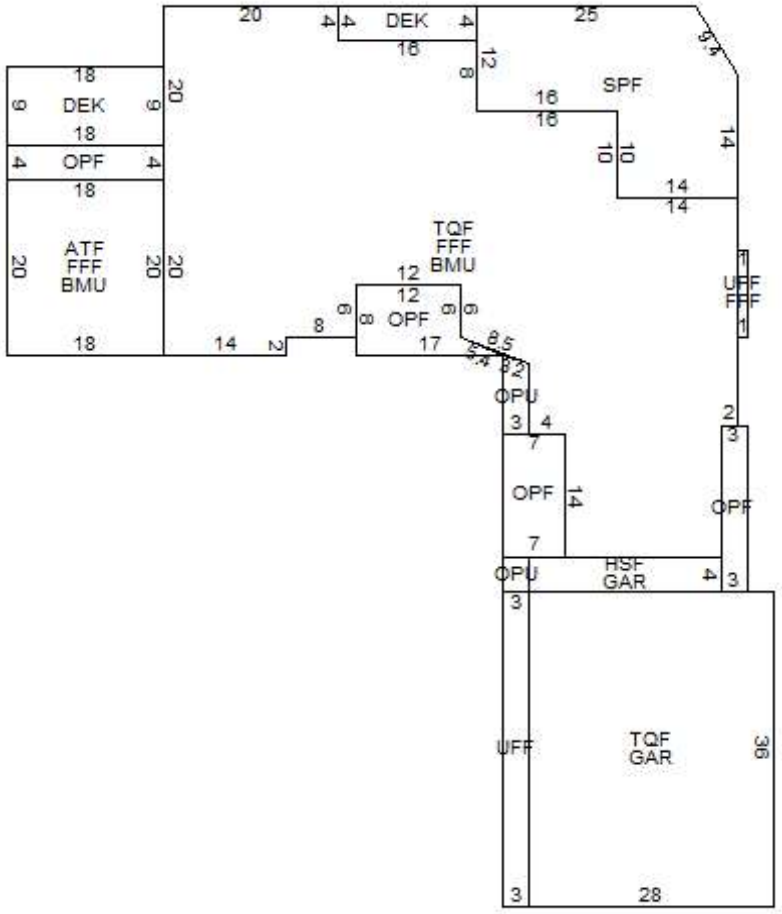
District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes
11/15/12	12-073	GARAGE	2012 GARAGE W/LOFT
11/05/12	12-068	BARN	2012 BARN
10/07/03	03-088	NEW CONSTRUCT	2003 NEW CONSTRUCT CU

BUILDING DETAILS

Model: **1.75 STORY FRAME MODERN/CON**
Roof: **GABLE HIP/ASPHALT**
Ext: **WOOD SHINGLE/CLAP BOARD**
Int: **PLASTERED/DRYWALL**
Floor: **HARDWOOD/LAMINATE/CARPET**
Heat: **OIL/RAD WATER**
Bedrooms: **4** Baths: **4.5** Fixtures:
Extra Kitchens: Fireplaces:
A/C: **Yes 100.00 %** Generators: **1**
Quality: **A7 EXC+40**
Com. Wall:
Size Adj: **0.7737** Base Rate: **RNP 220.00**
Bldg. Rate: **1.4740**
Sq. Foot Cost: **$ 324.28**



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
TQF	3/4 STRY FIN	3434	0.75	2576
FFF	FST FLR FIN	2796	1.00	2796
BMU	BSMNT	2786	0.15	418
OPF	OPEN PORCH FIN	328	0.25	82
UFF	UPPER FLR FIN	118	1.00	118
DEK	DECK/ENTRANCE	226	0.10	23
HSF	1/2 STRY FIN	88	0.50	44
GAR	GARAGE	1096	0.45	493
SPF	SCREEN PORCH	480	0.30	144
OPU	OPEN PORCH	38	0.15	6
ATF	ATTIC FINISHED	360	0.25	90
GLA:	**5,534**	**11,750**		**6,790**

2026 BASE YEAR BUILDING VALUATION

Market Cost New:		**$ 2,201,861**
Year Built:		**2004**
Condition For Age:	VERY GOOD	**12 %**
Physical:		
Functional:		
Economic:		
Temporary:		
Total Depreciation:		**12 %**
Building Value:		**$ 1,937,600**

OWNER INFORMATION

PEPIN REVOCABLE TRUST/TTE, CHARLE
PEPIN REVOCABLE TRUST/TTE, ELLEN J
PO BOX 59

LYME, NH 03768

SALES HISTORY

Date	Book	Page	Type	Price	Grantor

PICTURE

LISTING HISTORY

10/26/23	BM07	MEASUR/INF/DR INFO TAKI
07/06/21	TH56	FIELD REVIEW
08/16/19	TH00	MEASUR+LISTED
02/05/18	TH22	BP CHANGE / ASSESS SOLAI
05/15/14	DCLL	LETTER LEFT
04/19/13	DCIC	INFO CONTRACTOR
04/01/13	DCCU	CURRENT USE
06/09/11	DCDC	DATA CORRECTIO

NOTES

BP FOR WORKSHOP BAS W/KITCHEN & HB IN ANGLD SECTION*4/1/13 %
COMPLETE PER CONTRACTOR=CAPD FNDTN & FIRST FLR
FRAMED-VERIFY INTR WHEN COMPLETE MEAS=PLANS SUBMITTED
UST=MECH RM/STORAGE LTR LEFT 5/14 & UC REMOVED Q 7/12 S
IMPROVED SINCE 22 SOLAR PANELS EST 6KW GEN CAPACITY*

EXTRA FEATURES VALUATION

Feature Type	Units	Lngth x Width	Size Adj	Rate	Cond	Market Value	Notes
SOLAR PV 5-7KW	1		100	15,000.00	70	10,500	Yr: 2015
						10,500	

MUNICIPAL SOFTWARE BY AVITAR

LYME ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2026	**$ 510,900**	**$ 10,500**	**$ 0(c)**

Parcel Total: $ 3,077,820

(Card Total: $ 521,400)

LAND VALUATION

LAST REVALUATION: 2026

Zone: RURAL 1000' HWY **Minimum Acreage:** **Minimum Frontage:** **Site:** **Driveway:** **Road:**

Land Type 1F RES **Neighborhood:** I

Cond	Ad Valorem	SPI	R	Tax Value	Notes

0 ac

PICTURE



OWNER

PEPIN REVOCABLE TRUST/TTE, CHA
PEPIN REVOCABLE TRUST/TTE, ELLEN J
PO BOX 59

LYME, NH 03768

TAXABLE DISTRICTS

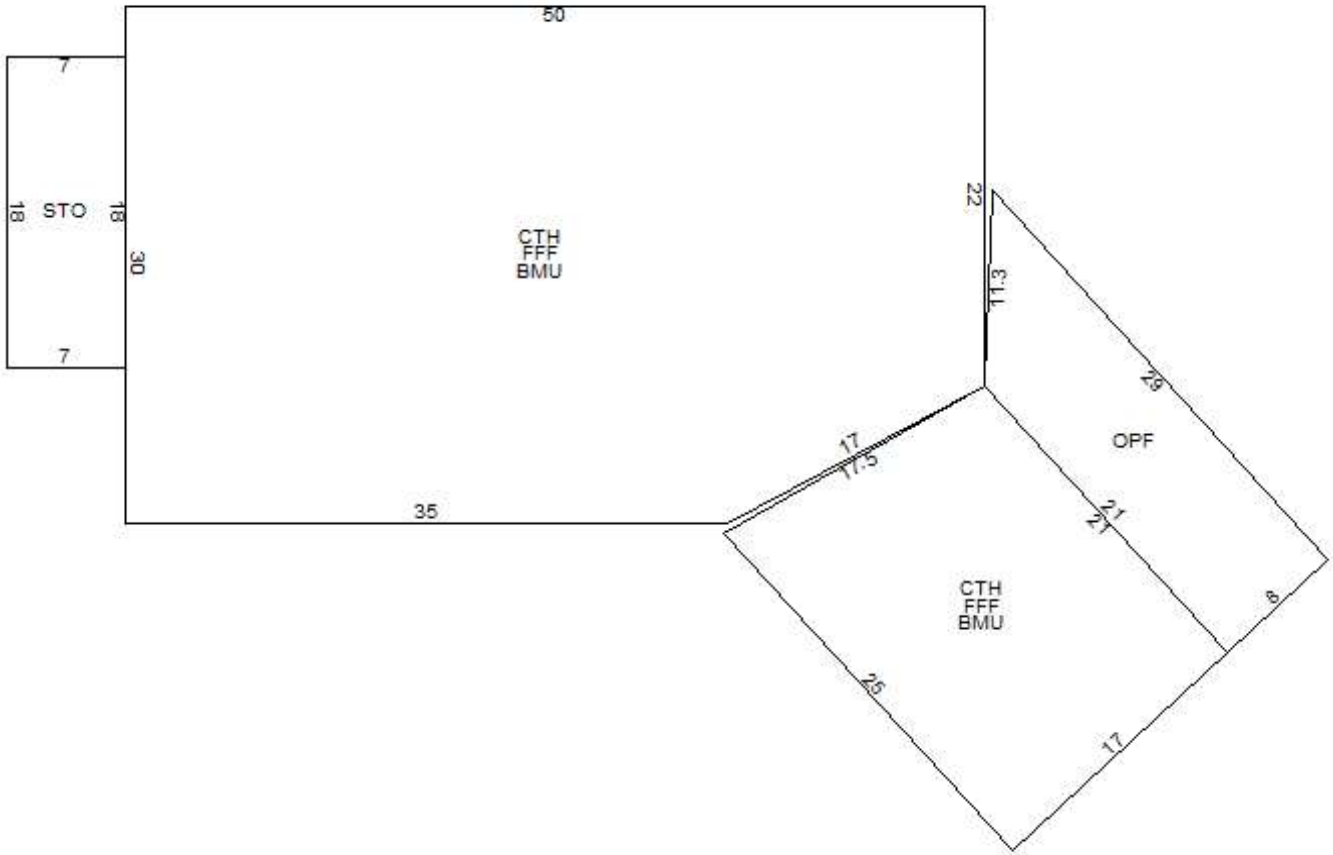
District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes

BUILDING DETAILS

Model: **1.50 STORY FRAME STUDIO/GAR**
Roof: **GABLE HIP/ASPHALT**
Ext: **ABOVE AVG**
Int: **DRYWALL**
Floor: **HARD TILE/HARDWOOD/LAMINATE**
Heat: **ELECTRIC/HEAT PUMP**
Bedrooms: Baths: **1.0** Fixtures:
Extra Kitchens: Fireplaces:
A/C: **Yes 100.00 %** Generators:
Quality: **A1 AVG+10**
Com. Wall:
Size Adj: **1.0053** Base Rate: **RAN 220.00**
Bldg. Rate: **1.1162**
Sq. Foot Cost: **$ 245.57**



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
STO	STORAGE AREA	126	0.20	25
BMU	BSMNT	1831	0.15	275
CTH	CATHEDRAL	1831	0.10	183
OPF	OPEN PORCH FIN	200	0.25	50
FFF	FST FLR FIN	1831	1.00	1831
GLA:	**1,831**	**5,819**		**2,364**

2026 BASE YEAR BUILDING VALUATION

Market Cost New:		**$ 580,527**
Year Built:		**2013**
Condition For Age:	GOOD	**12 %**
Physical:		
Functional:		
Economic:		
Temporary:		
Total Depreciation:		**12 %**
Building Value:		**$ 510,900**

OWNER INFORMATION

ROCKWELL, PHYLLIS E

PO BOX 95

LYME, NH 03768

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
12/22/2025	4986	0538	Q I	645,000	TURKINGTON, THOMAS
08/31/2018	4385	0543	Q I	234,000	GILBERT, KAREN L
10/27/2004	3069	0525	U I 48		GILBERT, KAREN L
07/30/1993	2040	0509	U I 99	90,476	DALL, HENRY A & SUSAN
01/01/1800		0	U I 48		UNKNOWN

PICTURE

LISTING HISTORY

11/04/26	CRVM	
01/06/26	MF01	1VISIT
02/05/25	BM22	BP CHANGE
03/08/24	BM22	BP CHANGE
04/04/22	BM22	BP CHANGE
07/07/21	TH56	FIELD REVIEW
07/09/20	BM09	MEASU ESTMT OWNER NOI
07/01/19	TH25	UC NO CHANGE

NOTES

NO SIDING REAR OB2*REAR SECTION HSE ELEC HT W/WALL HTR/V LOW PITCH/SETTLN* STDG WATER UBM=FO*PDA*'93=DIVORCE SALE-SOME WORK SINCE-UPGRADED SYSTEMS* RAMBLING LAYOUT*SHOP HAS LOFT/NO HT*EXTR OIL TANK*WHT*IF @ '98 INSP-EXTR=F-P 6/10 2019: 16 SLR PNLS, SUN TRACKING 2021 ADD SECOND STORY* 2022 UC=MUDDED, NEEDS FLOORS, BATH UNFIN PORTION OF HOUSE W/O HEAT(2BED) '23 EST COMP;'25 REMOVE SHOP

EXTRA FEATURES VALUATION

Feature Type	Units	Lngth x Width	Size Adj	Rate	Cond	Market Value	Notes
FPL 1-STAND	1		100	5,500.00	100	5,500	Yr: 1993
SHED-WOOD	144	12 x 12	171	17.00	50	2,093	Yr: 2009
SOLAR PV <5 KW	1		100	10,000.00	100	10,000	
						17,600	

MUNICIPAL SOFTWARE BY AVITAR

LYME ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2024	$ 227,200	$ 35,900	$ 145,600
		Parcel Total:	$ 408,700
2025	$ 227,200	$ 16,700	$ 145,600
		Parcel Total:	$ 389,500
2026	**$ 450,600**	**$ 17,600**	**$ 186,200**
		Parcel Total:	**$ 654,400**

LAND VALUATION

LAST REVALUATION: 2026

Zone: RURAL 1000' HWY **Minimum Acreage:** 3.00 **Minimum Frontage:** 300 **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	2.600 ac	196,000	E	100	100	100	95	100 -- LEVEL	100	186,200	0	N	186,200	
	2.600 ac									186,200			**186,200**	

PICTURE



OWNER

ROCKWELL, PHYLLIS E

PO BOX 95

LYME, NH 03768

TAXABLE DISTRICTS

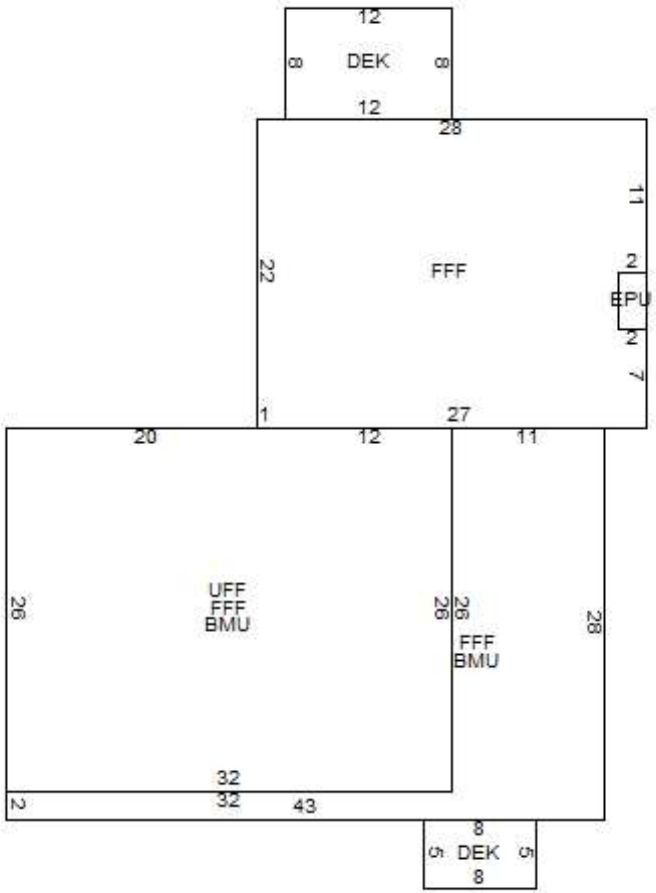
District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes
12/09/24	2024-72	DEMOLISH	2025 DEMOLISH DEMO BA
06/21/23	2023-34	ADDITION	2024 ADDITION ADD FRO
03/10/21	2021-21	NEW CONSTRUCT	2021 NEW CONSTRUCT AI
10/12/18	18-0067	ELECTRIC	2019 ELECTRIC SOLAR PV
04/28/95	95-020	RESIDENTIAL	1995 22' OPEN BARN 25'X

BUILDING DETAILS

Model: **1.00 STORY FRAME CONVENTNL**
Roof: **GABLE HIP/ASPHALT**
Ext: **VINYL SIDING**
Int: **DRYWALL/K PINE/WOOD**
Floor: **CARPET/HARDWOOD/LAMINATE**
Heat: **GAS/FA DUCTED**
Bedrooms: **5** Baths: **3.0** Fixtures:
Extra Kitchens: Fireplaces:
A/C: **No** Generators:
Quality: **A0 AVG**
Com. Wall:
Size Adj: **0.9456** Base Rate: **RAN 220.00**
Bldg. Rate: **0.9740**
Sq. Foot Cost: **$ 214.27**



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
FFF	FST FLR FIN	1812	1.00	1812
BMU	BSMNT	1204	0.15	181
DEK	DECK/ENTRANCE	136	0.10	14
UFF	UPPER FLR FIN	832	1.00	832
EPU	ENCL PORCH	8	0.35	3
GLA:	**2,644**	**3,992**		**2,842**

2026 BASE YEAR BUILDING VALUATION

Market Cost New:		**$ 608,955**
Year Built:		**1958**
Condition For Age:	VERY GOOD	**21 %**
Physical:		
Functional:		
Economic:		
Temporary:	UC	**5 %**
Total Depreciation:		**26 %**
Building Value:		**$ 450,600**

OWNER INFORMATION

AMELL, AMY E
AMELL, FREDRIK B
19 CUTTING HILL LN

LYME, NH 03768-0246

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
04/29/2026	5011	0938	Q I	2,100,000	SMITHERS DISCLAIMER
02/14/2023	4788	402	U I 38		SMITHERS, AUSTIN L
07/31/1995	2151	0999	U I 14	360,000	GLOVER SR, JOHN B
09/28/1984	1522	0108	U I 51	140,000	DARTMOUTH NATIONAL
08/22/1984	1516	0287	U I 51	150,000	MARCOTTE, SUSAN E

PICTURE

LISTING HISTORY

10/28/26	CRHC	
07/07/21	TH56	FIELD REVIEW
07/29/20	BM01	1VISIT
05/20/10	DC00	MEASUR+LISTED
07/13/05	EGC5	CU 2005
08/15/03	EGCU	CURRENT USE
06/11/97	DC00	MEASUR+LISTED
05/21/96	DCLC	LAND CHANGE

NOTES

YB:1800; COMPLETE REMOD & ADD1995*12/12WNDWS* *CUSTOM THRUOUT*2 HT SYSTMS*CSTM BAS BRD CVRS*ANGL BLDG-SQRD FOR SKTCH* EXP BEAMS ORIG CAPE*NUMEROUS B-INS* EXC LNDSCP W/SPR*GENERATOR*SEP LNDRY W/SINK*MSTR S BAS W/H&H BTHS & WICS* K=CNTR ISL/BB & SW*LB FRONT*END OF RD LOCATION=SI8*GRAY*IR CU=5; 2/2/1, DISCLAIMER TRUST TRUSTEES ANSTISS SMITHERS, STEPHEN BARTRAM

EXTRA FEATURES VALUATION

Feature Type	Units	Lngth x Width	Size Adj	Rate	Cond	Market Value	Notes
FPL 2-STAND	1		100	7,500.00	100	7,500	Yr: 2011
FPL 1-STAND	1		100	5,500.00	100	5,500	Yr: 2011
GARAGE 1 STRY	576	24 x 24	88	44.00	100	22,303	EOR
						35,300	

MUNICIPAL SOFTWARE BY AVITAR

LYME ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2024	$ 940,700	$ 13,600	$ 195,000
		Parcel Total:	$ 1,149,300
2025	$ 940,700	$ 13,600	$ 195,000
		Parcel Total:	$ 1,149,300
2026	**$ 1,568,900**	**$ 35,300**	**$ 211,271**
		Parcel Total:	**$ 1,815,471**

LAND VALUATION

LAST REVALUATION: 2026

Zone: RURAL 1000' HWY **Minimum Acreage:** 3.00 **Minimum Frontage:** 300 **Site:** EXCELLENT **Driveway:** PAVED **Road:** GRAVEL/DIRT

Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
1F RES	1.560 ac	185,600	E	100	125	95	100	95 -- MILD	100	209,400	0	N	209,400	
UNMNGD HARDWD	7.280 ac	x 10,000	X	99				90 -- ROLLING	100	64,900	90	Y	608	
FARM LAND	3.660 ac	x 10,000	X	99				90 -- ROLLING	100	32,600	90	Y	1,263	
UNMNGD HARDWD	600.000 ff	x 200	X	99				90 -- ROLLING	100	106,900	0	N	0	
	12.500 ac									413,800			**211,271**	

PICTURE



OWNER

AMELL, AMY E
AMELL, FREDRIK B
19 CUTTING HILL LN

LYME, NH 03768-0246

TAXABLE DISTRICTS

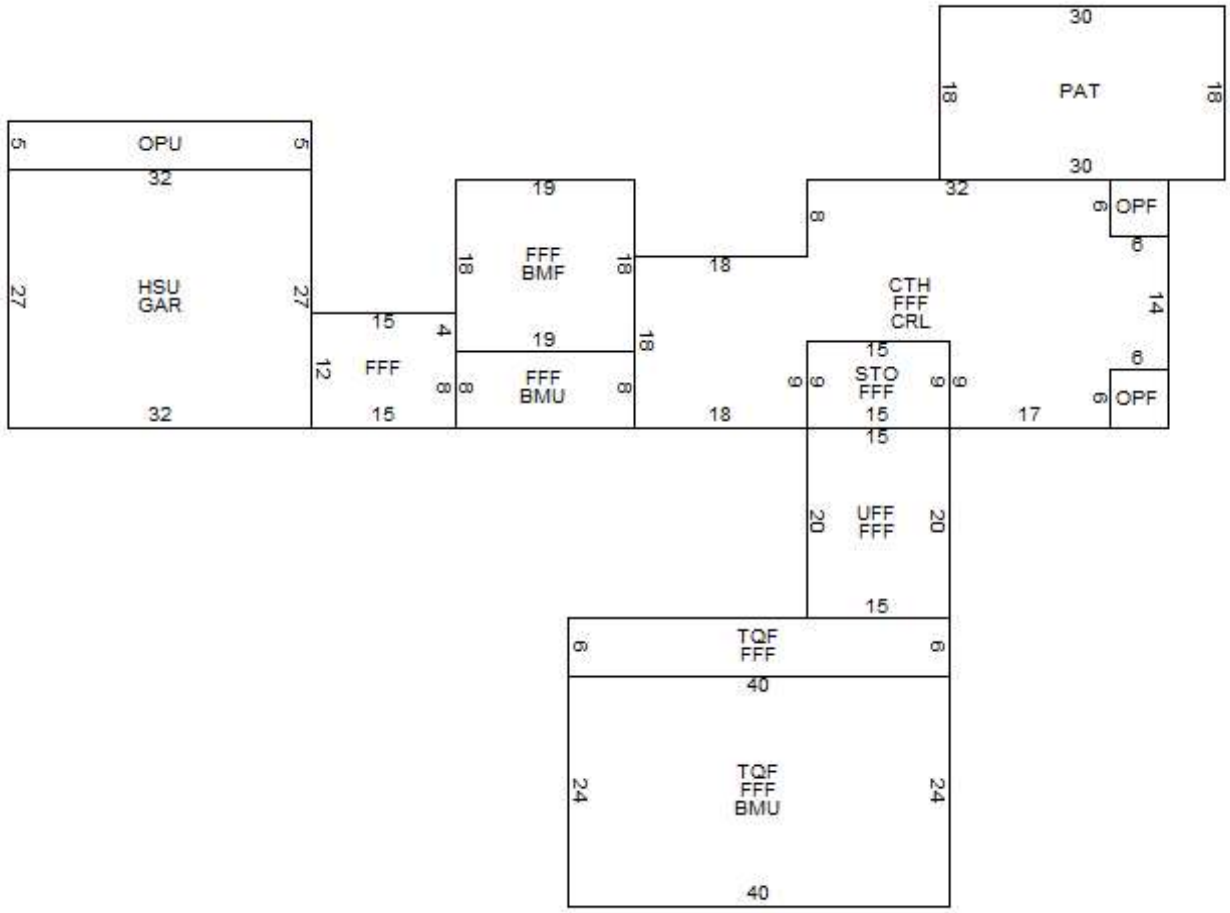
District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes
11/06/95	95-088	RESIDENTIAL	1997 ADD GAR &

BUILDING DETAILS

Model: **1.50 STORY FRAME ANTIQUE**
Roof: **GABLE HIP/STANDING SEAM**
Ext: **CLAP BOARD**
Int: **DRYWALL/CUSTOM WOOD**
Floor: **PINE/SOFT WD/HARD TILE**
Heat: **OIL/HOT WATER**
Bedrooms: **4** Baths: **5.0** Fixtures: **19**
Extra Kitchens: Fireplaces:
A/C: **Yes 100.00 %** Generators: **1**
Quality: **A6 EXC+20**
Com. Wall:
Size Adj: **0.7983** Base Rate: **RAT 220.00**
Bldg. Rate: **1.4145**
Sq. Foot Cost: **$ 311.18**



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
OPF	OPEN PORCH FIN	72	0.25	18
TQF	3/4 STRY FIN	1200	0.75	900
FFF	FST FLR FIN	3414	1.00	3414
BMU	BSMNT	1112	0.15	167
BMF	BSMNT FINISHED	342	0.30	103
HSU	1/2 STRY UNFIN	864	0.15	130
GAR	GARAGE	864	0.45	389
OPU	OPEN PORCH	160	0.15	24
STO	STORAGE AREA	135	0.20	27
UFF	UPPER FLR FIN	300	1.00	300
CTH	CATHEDRAL	1105	0.10	111
CRL	CRAWL SPACE	1105	0.05	55
PAT	PATIO	540	0.05	27
GLA:	**4,614**	**11,213**		**5,665**

2026 BASE YEAR BUILDING VALUATION

Market Cost New:		**$ 1,762,835**
Year Built:		**1995**
Condition For Age:	EXCELLENT	**11 %**
Physical:		
Functional:		
Economic:		
Temporary:		
Total Depreciation:		**11 %**
Building Value:		**$ 1,568,900**

OWNER INFORMATION

GREEN GST EXEMPT FAMILY TRUST, S
GREEN, ROBERT F, TRUSTT
PO BOX 330

LYME, NH 03768

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
06/04/2026	5020	0101	Q I	1,150,000	FLICKINGER TR/TTES,
12/03/2024	4907	965	U I 99		FLICKINGER JR, HENRY S
04/13/2016	4199	0453	U I 38		FLICKINGER JR, HENRY S
10/28/2003	2929	0438	U I 48		FLICKINGER, HENRY S
12/06/1989	1836	0876	U V 14	55,895	MENARD JR, GERARD J

PICTURE



LISTING HISTORY

10/30/26	CRHC	
07/15/21	BM09	MEASU ESTMT OWNER NOT
07/12/21	TH56	FIELD REVIEW
09/24/07	DC02	MEASUR+2VISIT -
11/18/98	DC00	MEASUR+LISTED
05/19/98	DC	
06/13/97	DC	
05/18/95	DC00	MEASUR+LISTED

NOTES

SFB=WALKOUT BSMNT DRY/ WALL CARPET & SOME TILE/ SOME CEMENT FLR=FO*STEEP SHARED ROW ACC/ROW ON THIS PROPERTY*SKYLITES* MSTR BTH=5 FIX W/J=TUB* COMBO FURNACE* 1 RM HW*GD FPL/S & FPO* NATURAL* IF* LCON=-5 STEEP ACCESS, -5 SHARED DRIVE 2021-COULDNT MEASURE-DOG

EXTRA FEATURES VALUATION

Feature Type	Units	Lngth x Width	Size Adj	Rate	Cond	Market Value	Notes
FPL 1-CUST	2		100	7,500.00	100	15,000	Yr: 1996
SHED-WOOD	240	12 x 20	127	17.00	90	4,663	Yr: 1998
						19,700	

MUNICIPAL SOFTWARE BY AVITAR

LYME ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2024	$ 354,200	$ 12,900	$ 181,500
		Parcel Total:	$ 548,600
2025	$ 354,200	$ 12,900	$ 181,500
		Parcel Total:	$ 548,600
2026	**$ 884,000**	**$ 19,700**	**$ 223,400**
		Parcel Total:	**$ 1,127,100**

LAND VALUATION

LAST REVALUATION: 2026

Zone: RURAL 1000' HWY **Minimum Acreage:** 3.00 **Minimum Frontage:** 300 **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	3.000 ac	200,000	F	110	100	100	95	95 -- MILD	90	178,700	0	N	178,700	ACC/SHDW
1F RES	4.700 ac	x 10,000	X	100				95 -- MILD	100	44,700	0	N	44,700	
	7.700 ac									223,400			**223,400**	

PICTURE



OWNER

GREEN GST EXEMPT FAMILY TRUS
GREEN, ROBERT F, TRUSTT
PO BOX 330

LYME, NH 03768

TAXABLE DISTRICTS

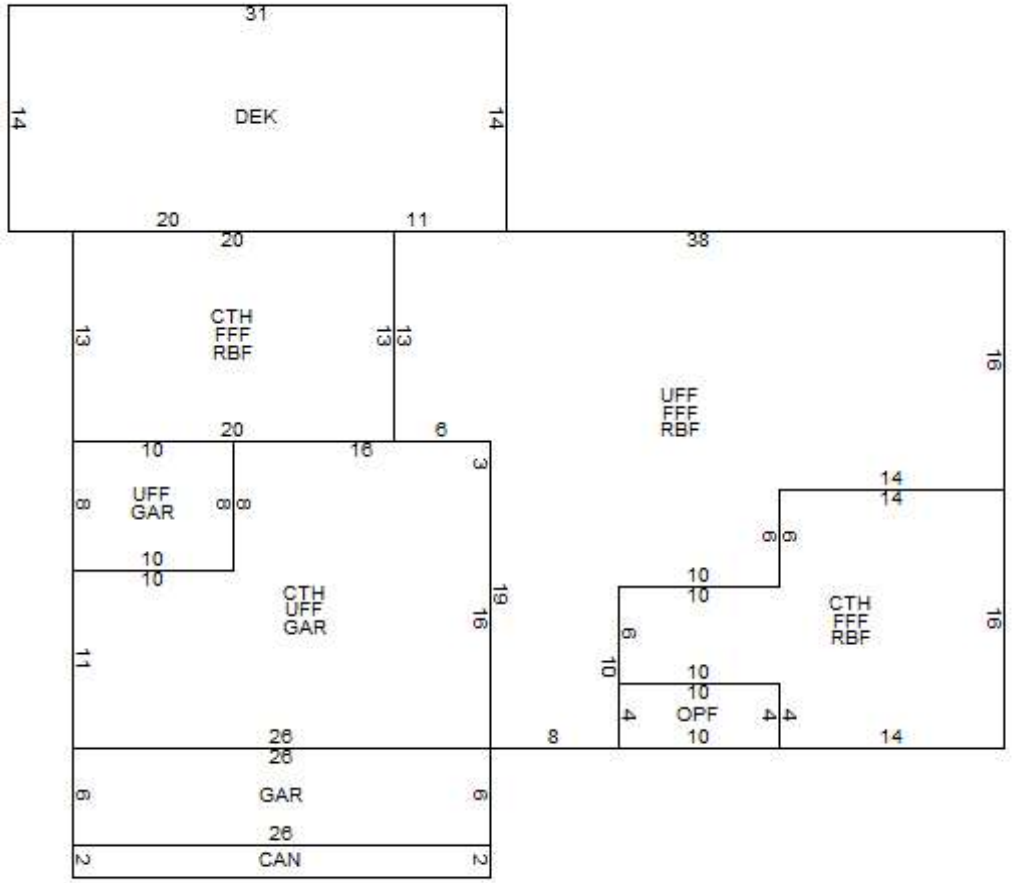
District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes
10/27/98	97-083	RESIDENTIAL	1998 12X20 SHE
09/09/92	92-228	RESIDENTIAL	1992 2 FLUE CH

BUILDING DETAILS

Model: **1.75 STORY FRAME MODERN/CON**
Roof: **GABLE HIP/ASPHALT**
Ext: **CLAP BOARD**
Int: **DRYWALL**
Floor: **HARDWOOD/LAMINATE**
Heat: **OIL/RAD WATER**
Bedrooms: **6** Baths: **3.5** Fixtures: **14**
Extra Kitchens: Fireplaces:
A/C: **Yes 100.00 %** Generators: **1**
Quality: **A4 EXC**
Com. Wall:
Size Adj: **0.8580** Base Rate: **RNP 220.00**
Bldg. Rate: **1.2596**
Sq. Foot Cost: **$ 277.11**



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
DEK	DECK/ENTRANCE	434	0.10	43
CTH	CATHEDRAL	958	0.10	96
FFF	FST FLR FIN	1322	1.00	1322
RBF	RAISED BSMNT	1322	0.75	992
UFF	UPPER FLR FIN	1272	1.00	1272
OPF	OPEN PORCH FIN	40	0.25	10
GAR	GARAGE	650	0.45	293
CAN	CANOPY	52	0.20	10
GLA:	**2,594**	**6,050**		**4,038**

2026 BASE YEAR BUILDING VALUATION

Market Cost New:		**$ 1,118,970**
Year Built:		**1990**
Condition For Age:	GOOD	**21 %**
Physical:		
Functional:		
Economic:		
Temporary:		
Total Depreciation:		**21 %**
Building Value:		**$ 884,000**

OWNER INFORMATION

SCHMOKER, JOSEPH D.
SCHMOKER, TERESA L.
20 HARDSCRABBLE ROAD

LYME, NH 03768

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
09/29/2026	5048	668	Q I	2,200,000	PENFIELD, DONALD W &
01/14/2016	4183	0665	U I 38		PENFIELD, DONALD WELLS
01/01/1800	1435	0971	U V 27		UNKNOWN

PICTURE



LISTING HISTORY

07/20/21	BM07	MEASUR/INF/DR INFO TAKI
07/12/21	TH56	FIELD REVIEW
07/27/18	TH23	BP NO CHANGE / NO SOLAR
05/01/17	TH43	CHANGE REINSPECTIO
03/31/15	DC01	1VISIT
12/02/10	DC06	INTR INSPECTION
11/02/10	DC02	MEASUR+2VISIT -
07/13/05	EGC5	CU 2005

NOTES

PART PRE FAB BLDG W/SOME OWNER DESIGN* BAS OPEN LAYOUT*K=MT & MT/OPN TO INFRML DIN/FAM RM*FRML DIN/LIV ROOM*MSTR S BAS W/4 FIX T SHWR BTH*WD SPIRAL STRS TO SFB-DAYLT/WLK-OUT LWR LVL*VLTD CEIL BAS* BTHS ORIG/DTD*NUMEROUS B-INS*EXC FPL* SFB=FAM RM/3BEDS/FB/HTUB RM-ACC WD SPIRAL STRS*LNDRY W/SINK/MUD RM COMBO* HSE DESIGNED TO ENHANCE VIEW=VG PANO*IA NO SOLAR

EXTRA FEATURES VALUATION

Feature Type	Units	Lngth x Width	Size Adj	Rate	Cond	Market Value	Notes
FPL 2-CUST	1		100	11,000.00	100	11,000	Yr: 1994
HOT TUB	1		100	5,000.00	73	3,650	Yr: 1994
						14,700	

MUNICIPAL SOFTWARE BY AVITAR

LYME ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2024	$ 501,700	$ 62,200	$ 440,200
		Parcel Total:	$ 1,004,100
2025	$ 501,700	$ 62,200	$ 440,200
		Parcel Total:	$ 1,004,100
2026	**$ 997,700**	**$ 14,700**	**$ 783,655(c)**
		Parcel Total:	**$ 2,113,455**

(Card Total: $ 1,796,055)

LAND VALUATION

LAST REVALUATION: 2026

Zone: RURAL 1000' HWY **Minimum Acreage:** 3.00 **Minimum Frontage:** 300 **Site:** EXCELLENT **Driveway:** DIRT/GRAVEL **Road:** GRAVEL/DIRT

Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
2F RES	2.230 ac	192,300	E	100	125	95	95	95 -- MILD	100	206,100	0	N	206,100	2 SITES
WETLANDS	12.450 ac	x 10,000	X	93					10	11,600	100	N	311	CE
FARM LAND	10.070 ac	x 10,000	X	93				95 -- MILD	50	44,500	100	N	4,763	CE
UNMNGD OTHER	7.750 ac	x 10,000	X	93				90 -- ROLLING	50	32,400	100	N	481	CE
VIEW		HILLS, WIDE, TOP 50, DISTANT							100	572,000			572,000	
	32.500 ac									866,600			**783,655**	

PICTURE



OWNER

SCHMOKER, JOSEPH D.
SCHMOKER, TERESA L.
20 HARDSCRABBLE ROAD

LYME, NH 03768

TAXABLE DISTRICTS

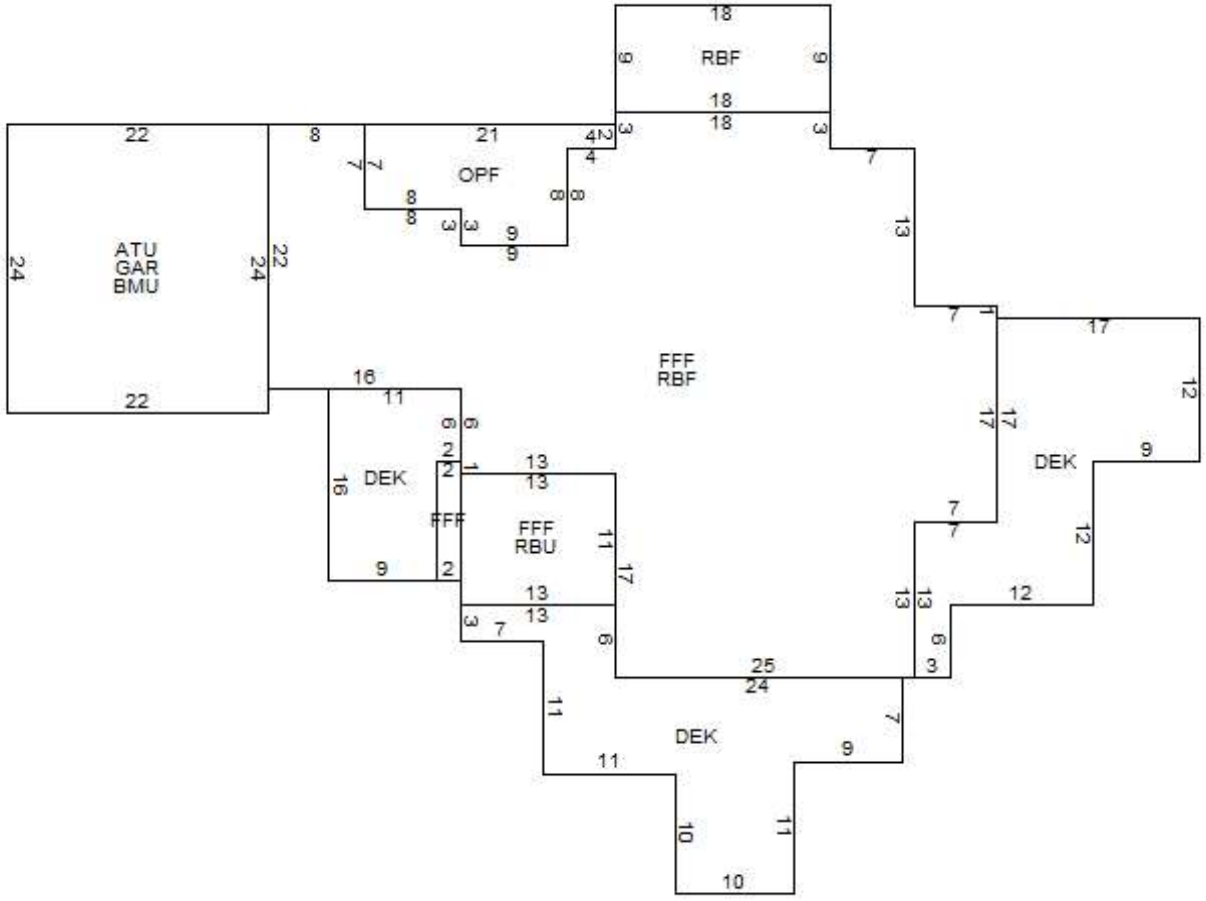
District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes
11/05/15	15-93	RENEWAL	2016 RENEWAL SOLAR PA
10/29/14	14-111	ADDITION	2015 ADDITION SOLAR AF

BUILDING DETAILS

Model: **1.00 STORY FRAME MODERN/CON**
Roof: **GABLE HIP/STANDING SEAM**
Ext: **CLAP BOARD**
Int: **DRYWALL**
Floor: **HARDWOOD/LAMINATE**
Heat: **GAS/RAD WATER**
Bedrooms: **4** Baths: **2.5** Fixtures:
Extra Kitchens: Fireplaces:
A/C: **No** Generators:
Quality: **A6 EXC+20**
Com. Wall:
Size Adj: **0.8565** Base Rate: **RNP 220.00**
Bldg. Rate: **1.4115**
Sq. Foot Cost: **$ 310.53**



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
ATU	ATTIC	528	0.10	53
GAR	GARAGE	528	0.45	238
BMU	BSMNT	528	0.15	79
FFF	FST FLR FIN	2018	1.00	2018
RBF	RAISED BSMNT	2017	0.75	1513
DEK	DECK/ENTRANCE	911	0.10	91
OPF	OPEN PORCH FIN	154	0.25	39
RBU	RAISED BSMNT	143	0.25	36
GLA:	**2,018**	**6,827**		**4,067**

2026 BASE YEAR BUILDING VALUATION

Market Cost New:		**$ 1,262,926**
Year Built:		**1987**
Condition For Age:	GOOD	**21 %**
Physical:		
Functional:		
Economic:		
Temporary:		
Total Depreciation:		**21 %**
Building Value:		**$ 997,700**

OWNER INFORMATION

SCHMOKER, JOSEPH D.
SCHMOKER, TERESA L.
20 HARDSCRABBLE ROAD

LYME, NH 03768

SALES HISTORY

Date	Book	Page	Type	Price	Grantor

PICTURE

LISTING HISTORY

07/20/21	BM07	MEASUR/INF/DR INFO TAKI
07/12/21	TH56	FIELD REVIEW
07/27/18	TH23	BP NO CHANGE / NO SOLAR
05/01/17	TH43	CHANGE REINSPECTIO
03/31/15	DC01	1VISIT
12/02/10	DC06	INTR INSPECTION
11/02/10	DC02	MEASUR+2VISIT -
07/13/05	EGC5	CU 2005

NOTES

METAL SPIRAL STRS*BD CLST IN HALL* POST&BEAM INT*OPEN LAYOUT BAS* FHW HT '98 ADD*1 SM RM USED AS STUDY* COL REPRO-6/9 WNDWS*SKYLTS* STBL W/ H2O/LOFT W/LADR ACC & TACK CLST* INFO OWNER '98 & '10=RENTAL *EXTENSIVE FENCING/PASTURE FOR HORSES* CU=6;2/2/2 2017 CHG COND TO GOOD* PATIO IRREG SHAPE

EXTRA FEATURES VALUATION

Feature Type	Units	Lngth x Width	Size Adj	Rate	Cond	Market Value	Notes
POLE BARN	528	528 x 1	90	12.00	70	3,992	Yr: 2009
BARN - 1 STORY	576	12 x 48	88	27.00	125	17,107	SOME FIN
PATIO	180	12 x 15	149	7.00	100	1,877	
						23,000	

MUNICIPAL SOFTWARE BY AVITAR

LYME ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2026	**$ 294,400**	**$ 23,000**	**$ 0(c)**

Parcel Total: $ 2,113,455

(Card Total: $ 317,400)

LAND VALUATION

LAST REVALUATION: 2026

Zone: RURAL 1000' HWY **Minimum Acreage:** **Minimum Frontage:** **Site:** **Driveway:** **Road:**

Land Type 2F RES **Neighborhood:** X

Cond	Ad Valorem	SPI	R	Tax Value	Notes

0 ac

PICTURE



OWNER

SCHMOKER, JOSEPH D.
SCHMOKER, TERESA L.
20 HARDSCRABBLE ROAD

LYME, NH 03768

TAXABLE DISTRICTS

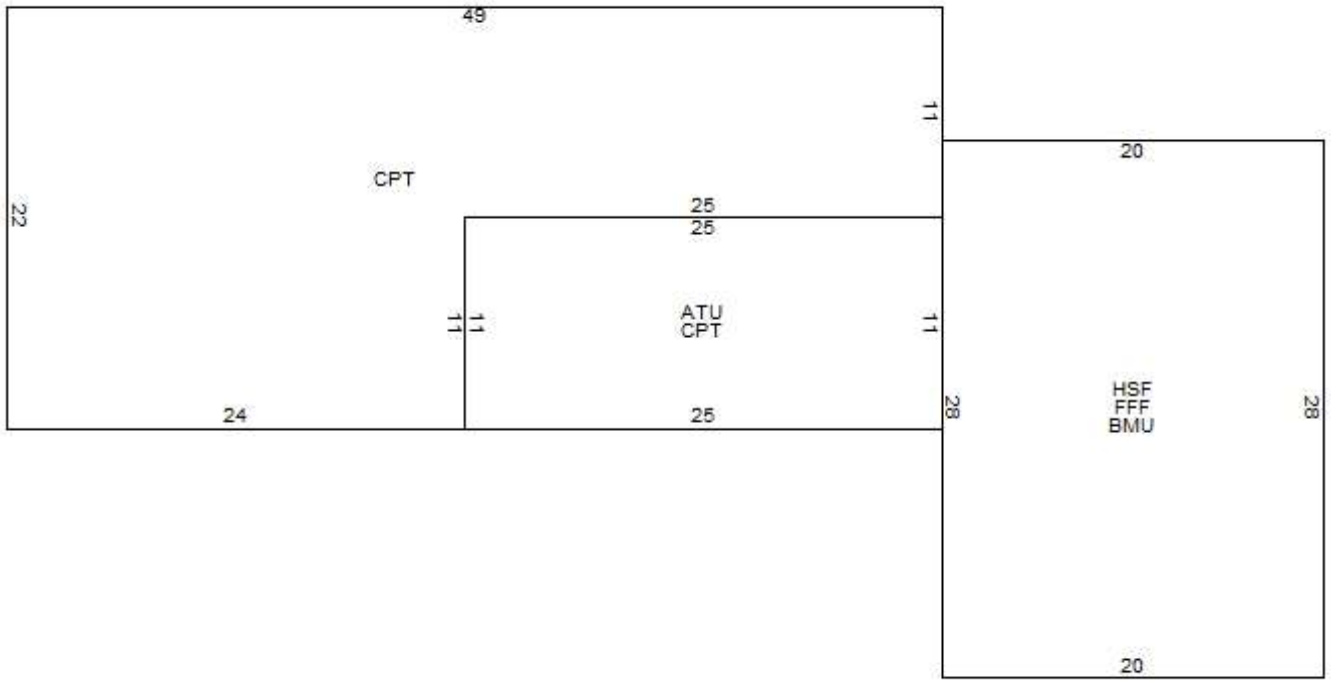
District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes

BUILDING DETAILS

Model:	**1.50 STORY FRAME CAPE COD**		
Roof:	**GABLE HIP/STANDING SEAM**		
Ext:	**CLAP BOARD**		
Int:	**DRYWALL**		
Floor:	**PINE/SOFT WD**		
Heat:	**GAS/HOT WATER**		
Bedrooms:	**1**	Baths: **1.0**	Fixtures:
	Extra Kitchens:		Fireplaces:
A/C:	**No**		Generators: **1**
Quality:	**A1 AVG+10**		
Com. Wall:			
Size Adj:	**1.4425**	Base Rate:	**RHS 220.00**
		Bldg. Rate:	**1.5395**
		Sq. Foot Cost:	**$ 338.68**



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
HSF	1/2 STRY FIN	560	0.50	280
FFF	FST FLR FIN	560	1.00	560
BMU	BSMNT	560	0.15	84
ATU	ATTIC	275	0.10	28
CPT	CARPORT	1078	0.10	108
GLA:	**840**	**3,033**		**1,060**

2026 BASE YEAR BUILDING VALUATION

Market Cost New:		**$ 359,001**
Year Built:		**1983**
Condition For Age:	VERY GOOD	**18 %**
Physical:		
Functional:		
Economic:		
Temporary:		
Total Depreciation:		**18 %**
Building Value:		**$ 294,400**

OWNER INFORMATION

NORMAN, MARY
DUNN, PHILIP
23 ALMOND ROAD

TUNBRIDGE, VT 05077

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
06/24/2026	5024	984	Q I	1,500,000	SANDERS JR TRUSTEE, JOHN
11/30/2000	2503	0992	U V 38	2,667	SANDERS JR, JOHN H & K
09/13/1995	2159	0082	Q I	585,000	TREADWELL, PETER S & J
05/04/1978	1664	0678	U V 99	40,000	UNKNOWN

PICTURE



LISTING HISTORY

09/24/21	TH15	HEARING NO CHANGE / NEI
07/15/21	BM07	MEASUR/INF/DR INFO TAKI
07/12/21	TH56	FIELD REVIEW
06/06/13	DCCU	CURRENT USE
05/31/07	DC00	MEASUR+LISTED
07/13/05	EGC5	CU 2005
01/07/05	DC01	1VISIT
10/01/04	DC07	MEASUR/INF/DR INFO TAKI

NOTES

OPEN CONCEPT*NUMEROUS BUILT-INS* PART VAULTD-C*MSTR SUITE=BAS* POND SWIM+VISIBLE FROM HSE +25* SFB=FAM RM/BED RM/FB+LAUNDRY* CUSTOM HOME*EXC FENESTRATION* MK'07=G&L*NATURAL*IVG*COPPER FLASH OB1-3ATT-'04 FGR HTD/INTR WALL FINISH *SOLAR PANLS LCON=+10 VIEW, +10 POND 2021-ADD MINI SPLIT AND PATIO

EXTRA FEATURES VALUATION

Feature Type	Units	Lngth x Width	Size Adj	Rate	Cond	Market Value	Notes
FPL 2-STAND	1		100	7,500.00	100	7,500	Yr: 2006
GARAGE 1.5 STRY	676	26 x 26	84	57.00	80	25,894	Yr: 2009
LEAN-TO	224	8 x 28	100	4.00	85	762	Yr: 2009
GARAGE 1.5 STRY	600	20 x 30	87	57.00	85	25,291	Yr: 2009
SOLAR PV 5-7KW	1		100	15,000.00	70	10,500	Yr: 2014
PATIO	360	18 x 20	104	7.00	100	2,621	
						72,600	

MUNICIPAL SOFTWARE BY AVITAR

LYME ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2024	$ 526,800	$ 69,500	$ 244,200
		Parcel Total:	$ 840,500
2025	$ 526,800	$ 69,500	$ 244,200
		Parcel Total:	$ 840,500
2026	**$ 869,900**	**$ 72,600**	**$ 305,865(c)**
		Parcel Total:	**$ 1,364,765**

(Card Total: $ 1,248,365)

LAND VALUATION

LAST REVALUATION: 2026

Zone: RURAL 1000' HWY **Minimum Acreage:** 3.00 **Minimum Frontage:** 300 **Site:** VERY GOOD **Driveway:** DIRT/GRAVEL **Road:** GRAVEL/DIRT

Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
1F RES	3.000 ac	200,000	E	100	110	95	95	95 -- MILD	100	188,600	0	N	188,600	POND
1F RES	1.120 ac	x 10,000	X	88				95 -- MILD	100	9,400	0	N	9,400	
MNGD PINE	21.000 ac	x 10,000	X	88				85 -- MODERATE	50	78,500	90	Y	1,915	CE
MNGD OTHER	16.000 ac	x 10,000	X	88				90 -- ROLLING	50	63,400	90	Y	458	CE
FARM LAND	4.100 ac	x 10,000	X	88				95 -- MILD	50	17,100	90	Y	1,415	CE
MNGD HARDWD	1.300 ac	x 10,000	X	88				90 -- ROLLING	50	5,100	90	Y	65	CE
WETLANDS	0.600 ac	x 10,000	X	88				95 -- MILD	10	500	100	Y	12	
VIEW		HILLS, NARROW, TOP 25, CLOSE							80	104,000			104,000	SSNL
	47.120 ac									466,600			**305,865**	

PICTURE



OWNER

NORMAN, MARY
DUNN, PHILIP
23 ALMOND ROAD

TUNBRIDGE, VT 05077

TAXABLE DISTRICTS

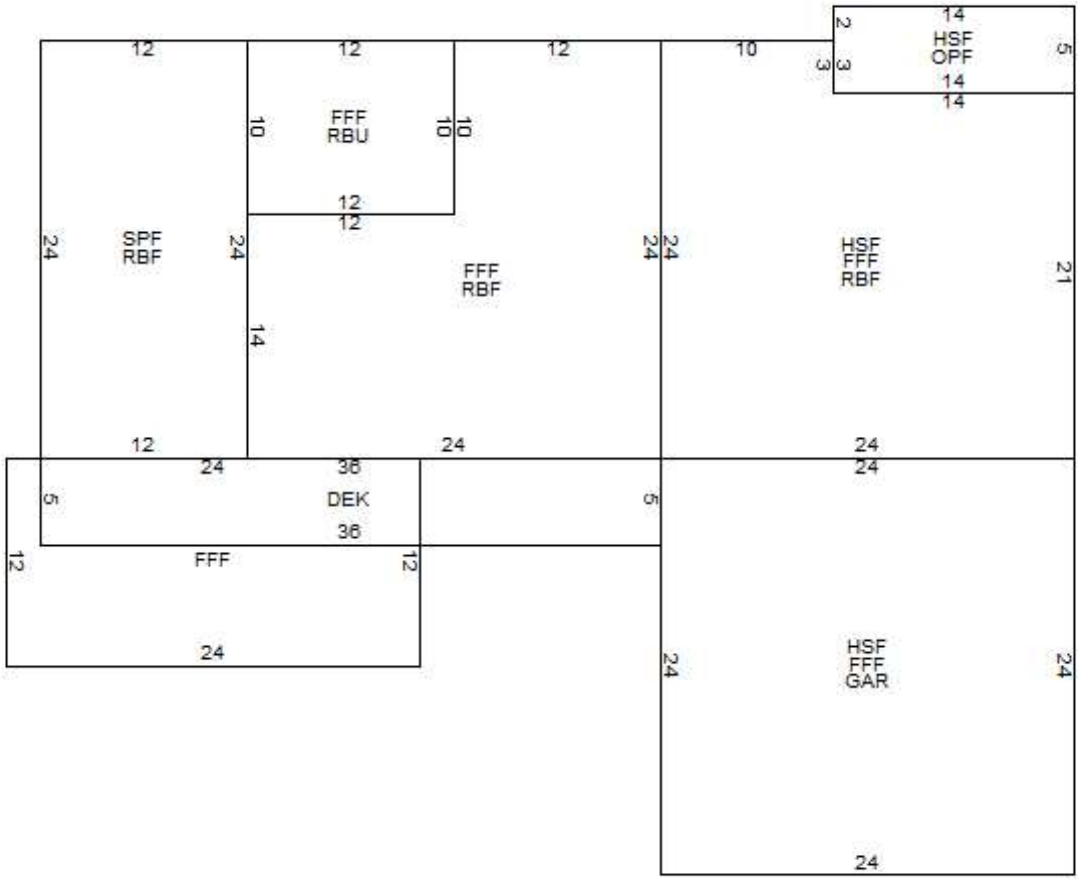
District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes
06/11/14	14-40	ADDITION	2015 ADDITION SOLAR AI
12/06/06	06-204	REMODEL	2006 REMODEL ROOFING/
07/18/03	03-053	BUILDING PERMIT	2003 BUILD PERMIT HUT
07/18/03	03-062	REMODEL	2003 REMODEL ADD GAR.

BUILDING DETAILS

Model: **1.50 STORY FRAME MODERN/CON**
Roof: **GABLE HIP/ASPHALT**
Ext: **WOOD SHINGLE**
Int: **DRYWALL**
Floor: **HARDWOOD/LAMINATE/CARPET**
Heat: **OIL/HOT WATER**
Bedrooms: **3** Baths: **3.5** Fixtures:
Extra Kitchens: Fireplaces:
A/C: **No** Generators:
Quality: **A4 EXC**
Com. Wall:
Size Adj: **0.8635** Base Rate: **RNP 220.00**
Bldg. Rate: **1.1966**
Sq. Foot Cost: **$ 263.25**



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
FFF	FST FLR FIN	1974	1.00	1974
HSF	1/2 STRY FIN	1180	0.50	590
RBF	RAISED BSMNT	1278	0.75	959
GAR	GARAGE	576	0.45	259
DEK	DECK/ENTRANCE	180	0.10	18
RBU	RAISED BSMNT	120	0.25	30
SPF	SCREEN PORCH	288	0.30	86
OPF	OPEN PORCH FIN	70	0.25	18
GLA:	**2,564**	**5,666**		**3,934**

2026 BASE YEAR BUILDING VALUATION

Market Cost New: **$ 1,035,626**
Year Built: **1986**
Condition For Age: VERY GOOD **16 %**
Physical:
Functional:
Economic:
Temporary:
Total Depreciation: **16 %**

Building Value: **$ 869,900**

OWNER INFORMATION

NORMAN, MARY
DUNN, PHILIP
23 ALMOND ROAD

TUNBRIDGE, VT 05077

SALES HISTORY

Date	Book	Page	Type	Price	Grantor

PICTURE

LISTING HISTORY

09/24/21	TH15	HEARING NO CHANGE / NEI
07/15/21	BM07	MEASUR/INF/DR INFO TAKI
07/12/21	TH56	FIELD REVIEW
06/06/13	DCCU	CURRENT USE
05/31/07	DC00	MEASUR+LISTED
07/13/05	EGC5	CU 2005
01/07/05	DC01	1VISIT
10/01/04	DC07	MEASUR/INF/DR INFO TAKI

NOTES

CABIN BY THE POND-ON SONA TUBES* CHEM WC NO PLUMB-WD STV HEAT

EXTRA FEATURES VALUATION

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

MUNICIPAL SOFTWARE BY AVITAR

LYME ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2026	$ 116,400	$ 0	$ 0(c)

Parcel Total: $ 1,364,765

(Card Total: $ 116,400)

LAND VALUATION

LAST REVALUATION: 2026

Zone: RURAL 1000' HWY Minimum Acreage: Minimum Frontage: Site: Driveway: Road:

Land Type 1F RES Neighborhood: X

Cond	Ad Valorem	SPI	R	Tax Value	Notes

0 ac

PICTURE



OWNER

NORMAN, MARY
DUNN, PHILIP
23 ALMOND ROAD

TUNBRIDGE, VT 05077

TAXABLE DISTRICTS

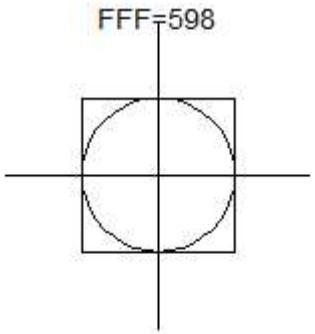
District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes

BUILDING DETAILS

Model:	**1.75 STORY FRAME CAMP**		
Roof:	**GABLE HIP/ASPHALT**		
Ext:	**BOARD/BATTEN**		
Int:	**K PINE/WOOD**		
Floor:	**PINE/SOFT WD**		
Heat:	**WOOD/COAL/NONE**		
Bedrooms:	**1**	Baths:	Fixtures:
		Extra Kitchens:	Fireplaces:
A/C:	**No**		Generators:
Quality:	**B2 AVG-20**		
Com. Wall:			
Size Adj:	**2.0547**	Base Rate:	**RCP 220.00**
		Bldg. Rate:	**1.3209**
		Sq. Foot Cost:	**$ 290.60**



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
FFF	FST FLR FIN	598	1.00	598
GLA:	**598**	**598**		**598**

2026 BASE YEAR BUILDING VALUATION

Market Cost New:		**$ 173,779**
Year Built:		**2003**
Condition For Age:	GOOD	**18 %**
Physical:		
Functional:	W/S/E	**15 %**
Economic:		
Temporary:		
Total Depreciation:		**33 %**
Building Value:		**$ 116,400**

OWNER INFORMATION

WYSE, ANGELA J
AKHTAR, MURTAZA
175 DORCHESTER RD

LYME, NH 03768

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
09/09/2026	4960	0831	Q I	635,000	BEISSWENGER BEN
12/15/2022	4776	365	Q I	550,000	MULLIGAN, ADAIR D
09/23/1992	1990	0036	U I 14	100,000	WETHERELL WALTER D
01/01/1800		0	Q I		UNKNOWN

PICTURE

LISTING HISTORY

07/12/21	TH56	FIELD REVIEW
07/07/21	BM01	1VISIT
04/07/15	DC01	1VISIT
03/19/15	DC01	1VISIT
05/15/14	DC01	1VISIT
01/10/14	DCLC	LAND CHANGE
07/27/11	DC40	NO CHANGE
10/25/07	DC00	MEASUR+LISTED

NOTES

KITCH UPDATED 1992*DRMR ADD '93 & REAR 20X22 MOSTLY FINISHD SINCE '93/ NEW SEPTIC & FURNACES* 2 FURNACES* BTH ADDED 93*SOME PLSTR CRACKS 1 RM/ SETTLING*CB ELEC*BSMNT FLDS*B-IN X 6* K=OLD STYLE LAYOUT W/PANTRY*MB '03/'04* RED*2X8X20*IA/PARTS RENOV* 900 - $4,100 (VAL EXEMPT LAND AT 45% EXE MPT)=$103,300-NOT EXEMPT LAND VALUE EO=CHURCH PARKING LOT 2021-OB'S ON CARD TWICE-REMOVE

EXTRA FEATURES VALUATION

Feature Type	Units	Lngth x Width	Size Adj	Rate	Cond	Market Value	Notes
BARN 1.5 STRY/BSMT	780		81	35.00	0	0	Yr: 1910
SHED-WOOD	48	48 x 1	393	17.00	100	3,207	Yr: 1910
79-D HISTORIC BARN	780	780 x 1	100	35.00	55	15,015	
						18,200	

MUNICIPAL SOFTWARE BY AVITAR

LYME ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2024	$ 200,400	$ 9,200	$ 115,100
		Parcel Total:	$ 324,700
2025	$ 200,400	$ 9,200	$ 115,100
		Parcel Total:	$ 324,700
2026	**$ 492,000**	**$ 18,200**	**$ 176,500**
		Parcel Total:	**$ 686,700**

LAND VALUATION

LAST REVALUATION: 2026

Zone: LYME CENTER/COMMON **Minimum Acreage:** 1.00 **Minimum Frontage:** 100 **Site:** 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	0.405 ac	169,062	F	110	105	100	95	100 -- LEVEL	95	176,200	0	N	176,200	SHDW
79-D HISTORIC BARN	0.030 ac	x 10,000	X	100				100 -- LEVEL	100	300	0	N	300	
	0.435 ac									176,500			**176,500**	

PICTURE



OWNER

WYSE, ANGELA J
AKHTAR, MURTAZA
175 DORCHESTER RD

LYME, NH 03768

TAXABLE DISTRICTS

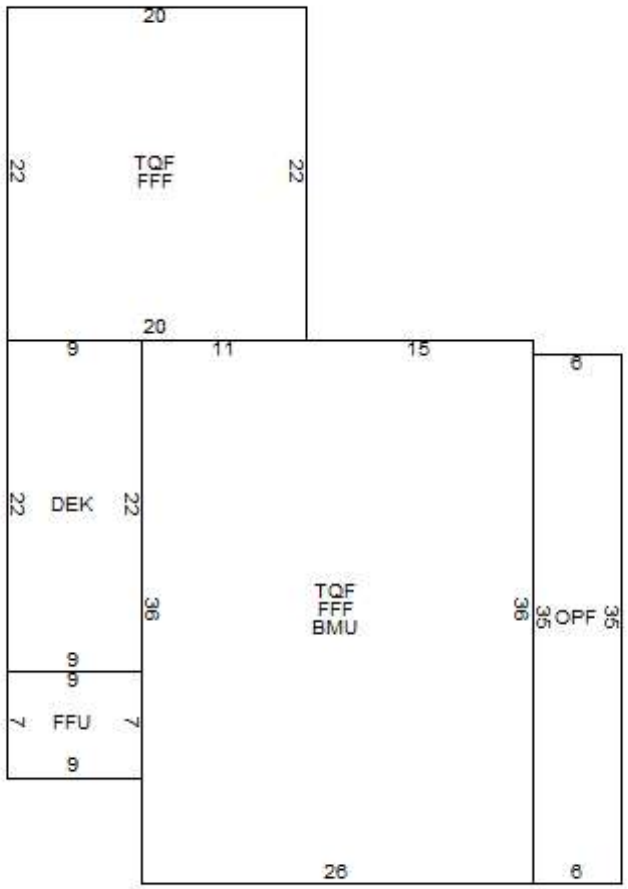
District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes
08/13/13	13-41	SHED	2013 SHED
11/05/03	03-102	REMODEL	2003 REMODEL BATH
06/05/95	95-039	RESIDENTIAL	1996 FN BDRM W
10/13/93	93-070	RESIDENTIAL	1994 ADD BATH

BUILDING DETAILS

Model: **1.75 STORY FRAME ANTIQUE**
Roof: **GAMBREL/STANDING SEAM**
Ext: **CLAP BOARD**
Int: **DRYWALL/PLASTERED**
Floor: **HARDWOOD/LAMINATE/CARPET**
Heat: **OIL/FA DUCTED**
Bedrooms: **3** Baths: **2.0** Fixtures:
Extra Kitchens: Fireplaces:
A/C: **No** Generators:
Quality: **A2 AVG+20**
Com. Wall:
Size Adj: **0.9666** Base Rate: **RAT 220.00**
Bldg. Rate: **1.1708**
Sq. Foot Cost: **$ 257.58**



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
DEK	DECK/ENTRANCE	198	0.10	20
FFU	FST FLR UNFIN	63	0.50	32
OPF	OPEN PORCH FIN	210	0.25	53
TQF	3/4 STRY FIN	1376	0.75	1032
FFF	FST FLR FIN	1376	1.00	1376
BMU	BSMNT	936	0.15	140
GLA:	**2,408**	**4,159**		**2,653**

2026 BASE YEAR BUILDING VALUATION

Market Cost New: **$ 683,360**
Year Built: **1910**
Condition For Age: VERY GOOD **28 %**
Physical:
Functional:
Economic:
Temporary:
Total Depreciation: **28 %**

Building Value: **$ 492,000**

OWNER INFORMATION

MACK, STEPHANIE N
BOYS, ALEXANDER J
343 DORCHESTER RD

LYME, NH 03768-3900

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
10/14/2025	4969	0132	Q I	738,000	TAYLOR, BETH
12/17/1990	1891	0721	U I 14	110,000	WING JOHN SR
12/15/1989	1840	0816	U V 14	24,948	WING & WING BUILDERS
07/15/1988	1751	0303	U V 99	12,000	OSHEYACK GARY D
01/01/1800		0			UNKNOWN

PICTURE

LISTING HISTORY

11/04/26	CRVM	
09/07/22	BM01	1VISIT
07/12/21	TH56	FIELD REVIEW
03/30/06	DC03	LTTRLFT W/OWNR OR OCC
07/25/05	DC00	MEASUR+LISTED
06/08/04	DC01	1VISIT
05/31/01	DC	
08/11/98	DC00	MEASUR+LISTED

NOTES

FULL 34 FT DRMR RR*POND BEHIND HSE= NOT LNDSCPD/SWIMABL*'04/05 ADD FEP/BAS OVR UGR/UST-UST WILL BE WORKSHOP BAS ADD=BDRM & STUDY-WILL RECONFIGR LIV RM IN ORIG* K & BTHS=ORIG '05*K=BNSD L&L OPN TO DIN RM*NATURAL*IA & ADD M&L 2005=00

EXTRA FEATURES VALUATION

Feature Type	Units	Lngth x Width	Size Adj	Rate	Cond	Market Value	Notes
FPL 2-STAND	1		100	7,500.00	100	7,500	Yr: 2000
SCREEN HOUSE	56	7 x 8	346	15.00	40	1,163	
						8,700	

MUNICIPAL SOFTWARE BY AVITAR

LYME ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2024	$ 252,600	$ 4,200	$ 146,600
		Parcel Total:	$ 403,400
2025	$ 252,600	$ 4,200	$ 146,600
		Parcel Total:	$ 403,400
2026	**$ 518,800**	**$ 8,700**	**$ 208,500**
		Parcel Total:	**$ 736,000**

LAND VALUATION

LAST REVALUATION: 2026

Zone: RURAL 1000' HWY **Minimum Acreage:** 3.00 **Minimum Frontage:** 300 **Site:** VERY GOOD **Driveway:** DIRT/GRAVEL **Road:** GRAVEL/DIRT

Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
1F RES	3.000 ac	200,000	F	110	110	95	95	95 -- MILD	100	207,500	0	N	207,500	
1F RES	0.100 ac	x 10,000	X	100				95 -- MILD	100	1,000	0	N	1,000	
	3.100 ac									208,500			**208,500**	

PICTURE



OWNER

MACK, STEPHANIE N
BOYS, ALEXANDER J
343 DORCHESTER RD

LYME, NH 03768-3900

TAXABLE DISTRICTS

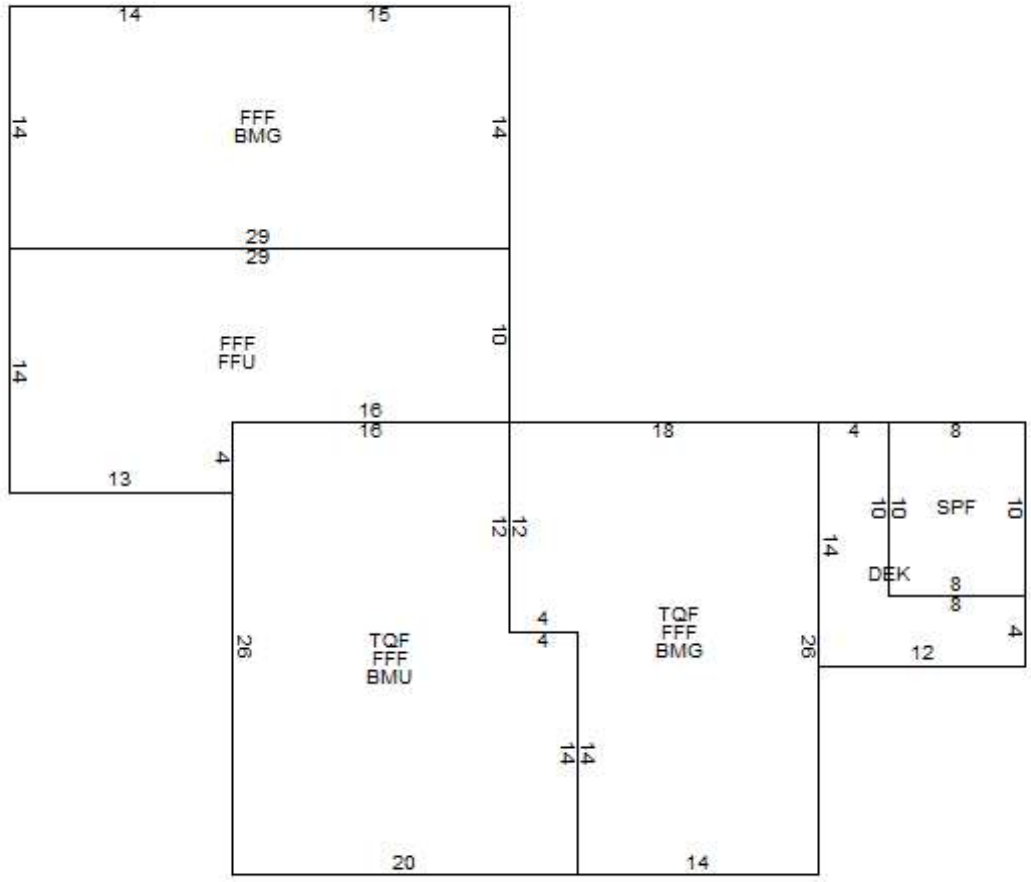
District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes
06/03/04	03-076	ADDITION	2004 ADDITION
06/20/03	03-052	SEPTIC	2003 SEPTIC LEACH FIELI
07/11/00	00-056	RESIDENTIAL	2001 RESIDENTIAL GAZEI

BUILDING DETAILS

Model: **1.75 STORY FRAME CAPE COD**
Roof: **GABLE HIP/ASPHALT**
Ext: **CLAP BOARD**
Int: **DRYWALL**
Floor: **CARPET/PINE/SOFT WD**
Heat: **OIL/HOT WATER**
Bedrooms: **3** Baths: **2.0** Fixtures:
Extra Kitchens: Fireplaces:
A/C: **No** Generators:
Quality: **A2 AVG+20**
Com. Wall:
Size Adj: **0.9572** Base Rate: **RHS 220.00**
Bldg. Rate: **1.0919**
Sq. Foot Cost: **$ 240.22**



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
DEK	DECK/ENTRANCE	88	0.10	9
SPF	SCREEN PORCH	80	0.30	24
FFF	FST FLR FIN	1632	1.00	1632
FFU	FST FLR UNFIN	342	0.50	171
BMG	BASEMENT	818	0.20	164
TQF	3/4 STRY FIN	884	0.75	663
BMU	BSMNT	472	0.15	71
GLA:	**2,295**	**4,316**		**2,734**

2026 BASE YEAR BUILDING VALUATION

Market Cost New:		**$ 656,761**
Year Built:		**1990**
Condition For Age:	GOOD	**21 %**
Physical:		
Functional:		
Economic:		
Temporary:		
Total Depreciation:		**21 %**
Building Value:		**$ 518,800**

OWNER INFORMATION

REGEV, TOMER
REGEV, ORLY
PO BOX 52

LYME, NH 03768

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
08/03/2026	5035	0054	Q I	1,055,000	NICHOLS JR, JOHN S &
05/01/2000	2459	0214	U I 27	449,000	VERMONT ACADEMY
12/13/1999	2437	0238	U I 36	431,000	CUTTER, ROSALIE M
01/01/1800	1207	0130			UNKNOWN

PICTURE



LISTING HISTORY

10/23/26	JDHC	
04/20/26	MF23	BP NO CHANGE
08/03/22	BM01	1VISIT
07/12/21	TH56	FIELD REVIEW
06/04/18	THLC	LAND CHANGE / LLA WITH 4
11/08/16	DCLC	LAND CHANGE
10/15/08	DC04	MEASUR/VAC/BOARDED UP
08/25/08	DCDC	DATA CORRECTIO

NOTES

PRIVATE*GOOD 2 SIDED VIEW*HIGH CEILS LIV RM*ISLAND KITCH*AV B-INS X4* 3 LIVESTOCK PONDS-ALL VISIBL FROM HSE* STONE SHOWER & SUNKEN TUB W/VIEW* 175VX90 TOPO+20 PONDS*BROWN*IA FOR S '95-$595K*EASEMENT TO WELL ON THIS LOT FOR LOTS 9&10*INC FORMER LOTS;M420 L19-L23 & L25*LC 11/16=CARTO CU=6;2/2/2 2018 LLA WITH 421-18 '26 UC=NEW ROOF AND DECK

EXTRA FEATURES VALUATION

Feature Type	Units	Lngth x Width	Size Adj	Rate	Cond	Market Value	Notes
FPL 1-STAND	1		100	5,500.00	100	5,500	Yr: 1988
						5,500	

MUNICIPAL SOFTWARE BY AVITAR

LYME ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2024	$ 236,000	$ 65,600	$ 275,500
		Parcel Total:	$ 577,100
2025	$ 236,000	$ 65,600	$ 271,100
		Parcel Total:	$ 572,700
2026	**$ 437,000**	**$ 5,500**	**$ 382,098(c)**
		Parcel Total:	**$ 867,798**

(Card Total: $ 824,598)

LAND VALUATION

LAST REVALUATION: 2026

Zone: EAST LYME **Minimum Acreage:** 15.00 **Minimum Frontage:** 600 **Site:** GOOD **Driveway:** DIRT/GRAVEL **Road:** GRAVEL/DIRT

Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
1F RES	5.400 ac	224,000	D	90	105	95	95	95 -- MILD	90	163,300	0	N	163,300	ROW
FARM LAND	45.000 ac	x 10,000	X	80				90 -- ROLLING	70	226,800	100	N	21,285	WET
UNMNGD HARDWD	23.270 ac	x 10,000	X	80				90 -- ROLLING	100	167,500	100	N	2,513	
VIEW		PASTORAL, AVERAGE, TOP 50, CLOSE							100	195,000			195,000	
	73.670 ac									752,600			**382,098**	

PICTURE



OWNER

REGEV, TOMER
REGEV, ORLY
PO BOX 52

LYME, NH 03768

TAXABLE DISTRICTS

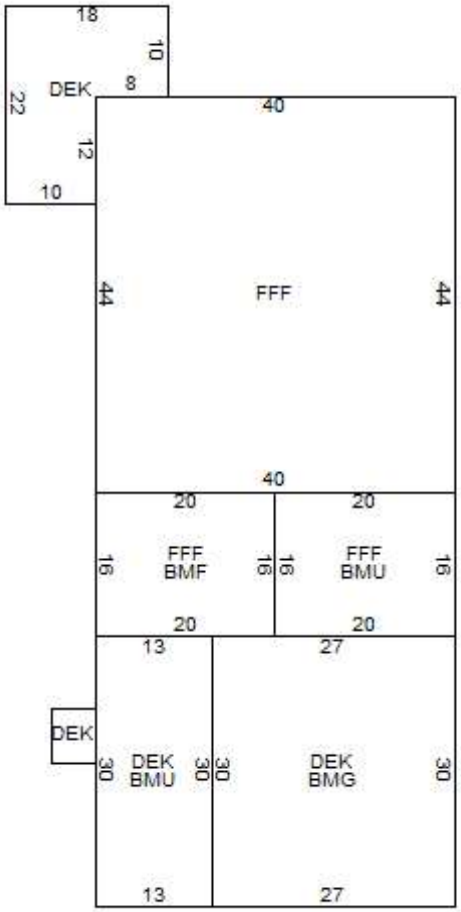
District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes
05/14/25	2025-36	REMODEL	2026 REMODEL REPLACE

BUILDING DETAILS

Model: **1.00 STORY FRAME MODERN/CON**
Roof: **SHED/ROLLED/COMPO**
Ext: **WOOD ON SHEATH**
Int: **DRYWALL/K PINE/WOOD**
Floor: **CARPET**
Heat: **OIL/HOT WATER**
Bedrooms: **3** Baths: **2.0** Fixtures:
Extra Kitchens: Fireplaces:
A/C: **No** Generators:
Quality: **A2 AVG+20**
Com. Wall:
Size Adj: **0.9379** Base Rate: **RNP 220.00**
Bldg. Rate: **1.0805**
Sq. Foot Cost: **$ 237.70**



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
DEK	DECK/ENTRANCE	1530	0.10	153
FFF	FST FLR FIN	2400	1.00	2400
BMU	BSMNT	710	0.15	107
BMF	BSMNT FINISHED	320	0.30	96
BMG	BASEMENT	810	0.20	162
GLA:	**2,400**	**5,770**		**2,918**

2026 BASE YEAR BUILDING VALUATION

Market Cost New:		**$ 693,609**
Year Built:		**1978**
Condition For Age:	FAIR	**37 %**
Physical:		
Functional:		
Economic:		
Temporary:		
Total Depreciation:		**37 %**
Building Value:		**$ 437,000**

OWNER INFORMATION

REGEV, TOMER
REGEV, ORLY
PO BOX 52

LYME, NH 03768

SALES HISTORY

Date	Book	Page	Type	Price	Grantor

PICTURE

LISTING HISTORY

04/20/26	MF23	BP NO CHANGE
08/03/22	BM01	1VISIT
07/12/21	TH56	FIELD REVIEW
06/04/18	THLC	LAND CHANGE / LLA WITH
11/08/16	DCLC	LAND CHANGE
10/15/08	DC04	MEASUR/VAC/BOARDED UP
08/25/08	DCDC	DATA CORRECTIO
07/13/05	EGC5	CU 2005

NOTES

OUTBLDINGS ONLY THIS CARD OB2=SLAUGHTER HOUSE=HAS GENERATOR*OB3=BARN W/PIG STALLS* EXCAP OB'S*OB4=SHEEP BARN* OB5=POLE BARN-PART OPN/PART ENCLSD/ PART LOFT 5/00
TRNSFR=EXEMPT BODY & INC OTHER PARCEL

EXTRA FEATURES VALUATION

Feature Type	Units	Lngth x Width	Size Adj	Rate	Cond	Market Value	Notes
SHED-METAL	180	12 x 15	149	5.00	100	1,341	Yr: 2009
BARN - 1 STORY	323	17 x 19	110	27.00	35	3,358	Yr: 2009
BARN 2 STORY	1,224	1224 x 1	73	35.00	60	18,764	Yr: 2009 - 30X40 + 4
BARN 1-STRY W/LOFT	864	24 x 36	79	31.00	50	10,580	Yr: 2009
POLE BARN	1,200	30 x 40	73	12.00	50	5,256	Yr: 2009
SHOP-AVG	120	10 x 12	193	34.00	50	3,937	Yr: 2009
						43,200	

MUNICIPAL SOFTWARE BY AVITAR

LYME ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2026	**$ 0**	**$ 43,200**	**$ 0(c)**

Parcel Total: $ 867,798

(Card Total: $ 43,200)

LAND VALUATION

LAST REVALUATION: 2026

Zone: EAST LYME **Minimum Acreage:** **Minimum Frontage:** **Site:** **Driveway:** **Road:**

Land Type 1F RES **Neighborhood:** D

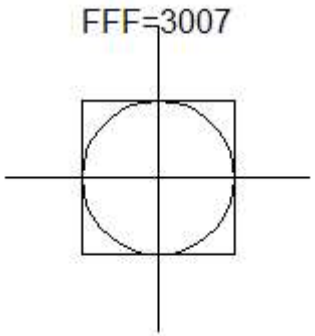
Cond	Ad Valorem	SPI	R	Tax Value	Notes

0 ac

PICTURE	OWNER	TAXABLE DISTRICTS	BUILDING DETAILS
	REGEV, TOMER REGEV, ORLY PO BOX 52 LYME, NH 03768	**District** **Percentage**	Model: Roof: Ext: Int: Floor: Heat: Bedrooms: Baths: Fixtures: Extra Kitchens: Fireplaces: A/C: Generators: Quality: Com. Wall: Stories: **0.9293** Base Type:

PERMITS

Date	Permit ID	Permit Type	Notes



BUILDING SUB AREA DETAILS

2026 BASE YEAR BUILDING VALUATION

Year Built:
Condition For Age: %
Physical:
Functional:
Economic:
Temporary:
%

OWNER INFORMATION

STEARNS, JEFFREY

50 OLD DORCHESTER ROAD

LYME, NH 03768

SALES HISTORY

Date	Book	Page	Type	Price	Grantor
05/11/2026	5014	0342	Q I	865,000	WILSON, GEOFFREY
07/16/2021	4650	0312	U I 99	725,000	RICH, TYLER EVERETT
12/14/2009	3668	0840	U V 38		RICH, TYLER EVERETT
07/30/2009	3644	0048	U V 38	96,000	RICH TRUST, EVERETT B
10/27/2000	PRO	2000	U V 48		RICH, EVERETT B

PICTURE

LISTING HISTORY

08/03/22	BM01	1VISIT
07/12/21	TH56	FIELD REVIEW
06/04/18	THLC	LAND CHANGE / LLA WITH 4
03/30/16	DCLC	LAND CHANGE
05/06/15	DC01	1VISIT
06/26/14	DC01	1VISIT
06/26/13	DCLC	LAND CHANGE
05/31/12	DCCU	CURRENT USE

NOTES

LL#1=1.25 AVRG-VUX95 TOPOX90 ROW ACC THRU L7 AND L5-STILL REMOTE LOC-USES OLD DORCHESTER RD ACC 2010-2014=SI3 *CNTR ISL KTCHN OPN TO VLTD GRT RM* MSTR S BAS W/3 FIX SHWR BTH*HB W/ LNDRY CLST*OVRHD DR URB W/NO FIREWL* LL 6/11-NO RESP*7/11-LLA W/421-5 + 421 -7=LC*OLD DORCHESTER RD=PRIV RD*7/09 TRNSFR=FAM-GRANTOR W/RIGHT OF 1ST REFSL *INTENT 1/17/13-VIEW IMPRVD 6/13* COND GARAGE=SIDING*IMP ATT FGR

EXTRA FEATURES VALUATION

Feature Type	Units	Lngth x Width	Size Adj	Rate	Cond	Market Value	Notes
SHED-METAL	192	12 x 16	143	5.00	90	1,236	Yr: 2011
POLE BARN	240	12 x 20	127	12.00	90	3,292	Yr: 2011
GARAGE 1 STRY	768	24 x 32	81	44.00	80	21,897	Yr: 2015 - OVRHD DR
SHED-EQUIPMENT	416	13 x 32	98	11.00	90	4,036	Yr: 2015
SHED-WOOD	25	5 x 5	400	17.00	75	1,275	Yr: 2022/EOR
CARPORT	400	20 x 20	100	15.00	100	6,000	Yr: 2022
						37,700	

MUNICIPAL SOFTWARE BY AVITAR

LYME ASSESSING OFFICE

PARCEL TOTAL TAXABLE VALUE

Year	Building	Features	Land
2024	$ 239,800	$ 36,500	$ 118,700
		Parcel Total:	$ 395,000
2025	$ 239,800	$ 36,500	$ 118,800
		Parcel Total:	$ 395,100
2026	**$ 471,400**	**$ 37,700**	**$ 151,882**
		Parcel Total:	**$ 660,982**

LAND VALUATION

LAST REVALUATION: 2026

Zone: EAST LYME **Minimum Acreage:** 15.00 **Minimum Frontage:** 600 **Site:** AVERAGE **Driveway:** DIRT/GRAVEL **Road:** GRAVEL/DIRT

Land Type	Units	Base Rate	NC	Adj	Site	Road	DWay	Topography	Cond	Ad Valorem	SPI	R	Tax Value	Notes
1F RES	5.190 ac	221,900	D	90	100	95	95	90 -- ROLLING	90	146,000	0	N	146,000	ACC/NICE
UNMNGD HARDWD	36.330 ac	x 10,000	X	79				70 -- STEEP	50	100,500	90	N	3,793	CE
UNMNGD OTHER	34.810 ac	x 10,000	X	79				85 -- MODERATE	50	116,900	90	N	2,089	CE
	76.330 ac									363,400			**151,882**	

PICTURE



OWNER

STEARNS, JEFFREY

50 OLD DORCHESTER ROAD

LYME, NH 03768

TAXABLE DISTRICTS

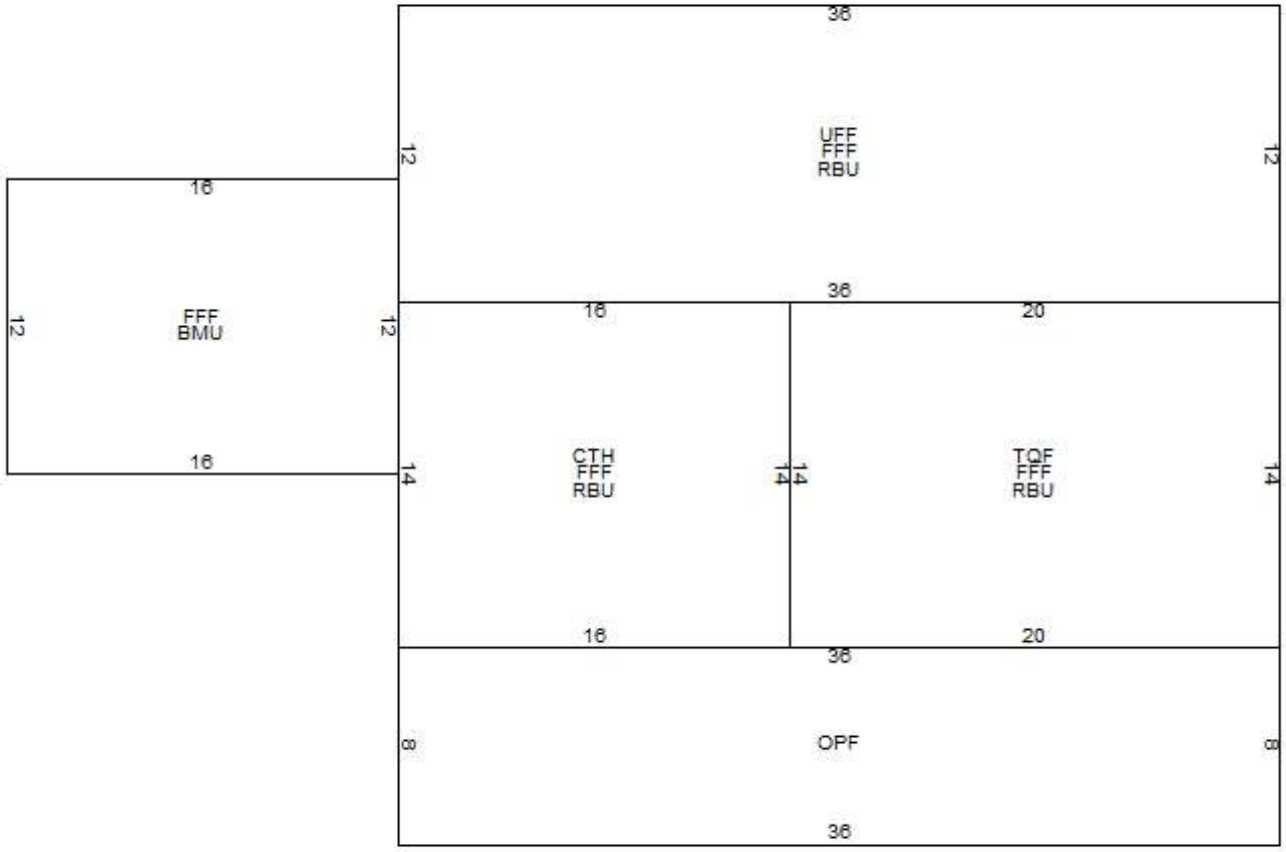
District	Percentage

PERMITS

Date	Permit ID	Permit Type	Notes
11/13/14	14-120	RENEWAL	2015 RENEWAL FGR + AD
11/01/13	13-68	GARAGE	2013 GARAGE 24X32 GAR/
08/20/09	09-52	NEW CONSTRUCT	2009 NEW CONSTRUCT

BUILDING DETAILS

Model: **1.75 STORY FRAME CAPE COD**
Roof: **GABLE HIP/STANDING SEAM**
Ext: **CMNT CLAPBOARD**
Int: **DRYWALL**
Floor: **HARDWOOD/LAMINATE/CARPET**
Heat: **GAS/HOT WATER**
Bedrooms: **4** Baths: **2.5** Fixtures:
Extra Kitchens: Fireplaces:
A/C: **No** Generators:
Quality: **A1 AVG+10**
Com. Wall:
Size Adj: **1.0449** Base Rate: **RHS 220.00**
Bldg. Rate: **1.1715**
Sq. Foot Cost: **$ 257.72**



BUILDING SUB AREA DETAILS

ID	Description	Area	Adj.	Effect.
FFF	FST FLR FIN	1128	1.00	1128
BMU	BSMNT	192	0.15	29
UFF	UPPER FLR FIN	432	1.00	432
RBU	RAISED BSMNT	936	0.25	234
CTH	CATHEDRAL	224	0.10	22
TQF	3/4 STRY FIN	280	0.75	210
OPF	OPEN PORCH FIN	288	0.25	72
GLA:	**1,770**	**3,480**		**2,127**

2026 BASE YEAR BUILDING VALUATION

Market Cost New:		**$ 548,170**
Year Built:		**2010**
Condition For Age:	GOOD	**14 %**
Physical:		
Functional:		
Economic:		
Temporary:		
Total Depreciation:		**14 %**
Building Value:		**$ 471,400**

Land Pricing Zones

Zone 01			
Description:	LYME CENTER/COMMON	$ 80,000 @	0.010 ac
Lot Size:	1.00	$ 150,000 @	0.100 ac
Frontage:	100	$ 175,000 @	0.500 ac
Lot Price:	$ 180,000	$ 180,000 @	1.000 ac
Excess Acreage:	$ 10,000	$ 180,000 @	1.000 ac
Excess Frontage:	$ 200	$ 180,000 @	1.000 ac
View:	$ 1,300,000	$ 180,000 @	1.000 ac
		$ 180,000 @	1.000 ac
		$ 180,000 @	1.000 ac

Zone 02			
Description:	COMMERCIAL	$ 80,000 @	0.010 ac
Lot Size:	2.00	$ 150,000 @	0.100 ac
Frontage:	200	$ 175,000 @	0.500 ac
Lot Price:	$ 190,000	$ 180,000 @	1.000 ac
Excess Acreage:	$ 10,000	$ 190,000 @	2.000 ac
Excess Frontage:	$ 200	$ 190,000 @	2.000 ac
View:	$ 1,300,000	$ 190,000 @	2.000 ac
		$ 190,000 @	2.000 ac
		$ 190,000 @	2.000 ac

Zone 03			
Description:	RURAL 1000' HWY	$ 80,000 @	0.010 ac
Lot Size:	3.00	$ 150,000 @	0.100 ac
Frontage:	300	$ 175,000 @	0.500 ac
Lot Price:	$ 200,000	$ 180,000 @	1.000 ac
Excess Acreage:	$ 10,000	$ 190,000 @	2.000 ac
Excess Frontage:	$ 200	$ 200,000 @	3.000 ac
View:	$ 1,300,000	$ 200,000 @	3.000 ac
		$ 200,000 @	3.000 ac
		$ 200,000 @	3.000 ac

Zone 04			
Description:	RURAL OTHERWISE	$ 80,000 @	0.010 ac
Lot Size:	5.00	$ 150,000 @	0.100 ac
Frontage:	300	$ 175,000 @	0.500 ac
Lot Price:	$ 220,000	$ 180,000 @	1.000 ac
Excess Acreage:	$ 10,000	$ 190,000 @	2.000 ac
Excess Frontage:	$ 200	$ 200,000 @	3.000 ac
View:	$ 1,300,000	$ 210,000 @	4.000 ac
		$ 220,000 @	5.000 ac
		$ 220,000 @	5.000 ac

Zone 05			
Description:	EAST LYME	$ 80,000 @	0.010 ac
Lot Size:	15.00	$ 150,000 @	0.100 ac
Frontage:	600	$ 175,000 @	0.500 ac
Lot Price:	$ 320,000	$ 180,000 @	1.000 ac
Excess Acreage:	$ 10,000	$ 190,000 @	2.000 ac
Excess Frontage:	$ 200	$ 200,000 @	3.000 ac
View:	$ 1,300,000	$ 210,000 @	4.000 ac
		$ 220,000 @	5.000 ac
		$ 320,000 @	15.000 ac

Zone 06			
Description:	SKIWAY	$ 80,000 @	0.010 ac
Lot Size:	50.00	$ 150,000 @	0.100 ac
Frontage:	1,000	$ 175,000 @	0.500 ac
Lot Price:	$ 670,000	$ 180,000 @	1.000 ac
Excess Acreage:	$ 10,000	$ 190,000 @	2.000 ac
Excess Frontage:	$ 200	$ 200,000 @	3.000 ac
View:	$ 1,300,000	$ 210,000 @	4.000 ac
		$ 220,000 @	5.000 ac
		$ 670,000 @	50.000 ac

Zone 07			
Description:	MT & FOREST CONSERV	$ 80,000 @	0.010 ac
Lot Size:	50.00	$ 150,000 @	0.100 ac
Frontage:	1,000	$ 175,000 @	0.500 ac
Lot Price:	$ 670,000	$ 180,000 @	1.000 ac
Excess Acreage:	$ 10,000	$ 190,000 @	2.000 ac
Excess Frontage:	$ 200	$ 200,000 @	3.000 ac
View:	$ 1,300,000	$ 210,000 @	4.000 ac
		$ 220,000 @	5.000 ac
		$ 670,000 @	50.000 ac

Zone 09			
Description:	HOLTS LEDGE	$ 80,000 @	0.010 ac
Lot Size:	2.00	$ 150,000 @	0.100 ac
Frontage:	150	$ 175,000 @	0.500 ac
Lot Price:	$ 190,000	$ 180,000 @	1.000 ac
Excess Acreage:	$ 10,000	$ 190,000 @	2.000 ac
Excess Frontage:	$ 200	$ 190,000 @	2.000 ac
View:	$ 1,300,000	$ 190,000 @	2.000 ac
		$ 190,000 @	2.000 ac
		$ 190,000 @	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	EX ACTIVITY TAX AREA
EX-M	EXEMPT-MUNIC
EX-P	EXEMPT-PILT
EX-S	EXEMPT-STATE
R1	1F RES
R1A	1F RES WTR ACS
R1P	1F RES ACC DWL
R1W	1F RES WTRFRNT
R2	2F RES
R2A	2F RES WTR ACS
R2P	2F RES ACC DWL
R2W	2F RES WTRFRNT
R3	3F RES
R3A	3F RES WTR ACS
R3W	3F RES WTRFRNT
R4	4F RES
R4A	4F RES WTR ACS
R4W	4F RES WTRFRNT
UTL	UTILITY-OTHER
UTLE	UTILITY-ELEC
UTLG	UTILITY-GAS
UTLW	UTILITY-WATER

Neighborhoods

Code	Adjustment	Factor
A	AVG -40	60
B	AVG -30	70
C	AVG -20	80
D	AVG -10	90
E	AVG	100
F	AVG +10	110
G	AVG +20	120
H	AVG +30	130
I	AVG +40	140
J	AVG +50	150
K	AVG +60	160
X	BACKLAND	100
Y	ON THE COMMON	100
Z	DARTMOUTH CONDO	100

Site Modifiers

Code	Description	Factor
A	AVERAGE	100
B	UND/CLR	61
BST	BEST	150
E	EXCELLENT	125
F	FAIR	100
G	GOOD	105
N	NATURAL	95
U	UND/WDS	56
Y	VERY GOOD	110

Topography Modifiers

Code	Description	Factor
B	MILD	95
D	MODERATE	85
F	SEVERE	50
L	LEVEL	100
R	ROLLING	90
S	STEEP	70

Road Modifiers

Code	Description	Factor
G	GRAVEL/DIRT	95
K	N/A	100
P	PAVED	100
UND	UND	60
Z	PARTIAL PAVED	98

Driveway Modifiers

Code	Description	Factor
DD	DIRT/GRAVEL	95
N	N/A	100
PD	PAVED	100
PPD	PART PAVED	98
STR	STREET PARKING	80
UD	UNDEVELOPED	90

Current Use Codes

Code	Description	Min. Value	Max. Value
CUDE	DISCRETNRY	$ 0.00	$ 0.00
CUFL	FARM LAND	$ 57.00	$ 473.00
CUMH	MNGD HARDWD	$ 43.00	$ 65.00
CUMO	MNGD OTHER	$ 25.00	$ 37.00
CUMW	MNGD PINE	$ 78.00	$ 118.00
CUNS	XMAS TREE	$ 42.00	$ 62.00
CUUH	UNMNGD HARDWD	$ 72.00	$ 108.00
CUUL	UNPRODUCTIVE	$ 25.00	$ 25.00
CUUO	UNMNGD OTHER	$ 42.00	$ 62.00
CUUW	UNMNGD PINE	$ 130.00	$ 196.00
CUWL	WETLANDS	$ 25.00	$ 25.00

View Subjects

Code	Description	Factor
HLS	HILLS	70
HMT	HILLS/MOUNTAINS	100
MTS	MOUNTAINS	100
PST	PASTORAL	40

View Widths

Code	Description	Factor
AVE	AVERAGE	100
NAR	NARROW	80
PAN	PANORAMIC	135
TUN	TUNNEL	50
WID	WIDE	125

View Depths

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

View Distances

Code	Description	Factor
CLS	CLOSE	75
DST	DISTANT	100
EXTRM	EXTREME DISTANT	125

Water Body Frontage Foot Factors

Water Body Name	Base Value	Frontage Feet	Factor
CONNECTICUT RIVER	$ 395,000		
		1 ft.	10
		50 ft.	80
		100 ft.	100
		500 ft.	110
		2,000 ft.	150
		10,000 ft.	175
POST POND	$ 154,000		
		1 ft.	10
		50 ft.	80
		100 ft.	100
		500 ft.	110
		2,000 ft.	150
		10,000 ft.	175
RESERVOIR POND	$ 572,000		
		1 ft.	10
		50 ft.	80
		100 ft.	100
		500 ft.	110
		2,000 ft.	150
		10,000 ft.	175

Water Frontage Access

Code	Description	Factor
NAT	AVERAGE	100
BCH	BEACH	110
BAO	BOAT ACCESS ONLY	40
LBCH	LANDSCAPE/CLEARED	115
SHRD	SHARED WF	50
UND	UNDEVELOPED	50
ACC	WATER ACCESS ONLY	16
WDT	WEEDY/MARSH	80

Water Frontage Location

Code	Description	Factor
RBL	ACROSS THE ROAD	50
CVE	COVE	90
MNBD	MAIN BODY	100
MNBVU	MAIN BODY/VU	180
PIN	PENINSULA	110
SHRD	SHARED	80

Water Frontage Topography

Code	Description	Factor
LEV	LEVEL	100
MLD	MILD	95
MOD	MODERATE	75
ROL	ROLLING	90
STP	STEEP	60

Lyme

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
14 ON THE COMMON AME	340,000.00 ea	0.00
6 ON THE COMMON	136,000.00 ea	0.00
79-D HISTORIC BARN	0.00 sf	0.00
79-F FARM STRUCTURE	0.00 sf	0.00
ATM	2,500.00 ea	0.00
BARN - 1 STORY	27.00 sf	0.00
BARN 1 STRY/LOFT	31.00 sf	0.00
BARN 1 STY/LOFT/BSMT	33.00 sf	0.00
BARN 1.5 STRY/BSMT	35.00 sf	0.00
BARN 1-STRY W/BSMT	29.00 sf	0.00
BARN 1-STRY W/LOFT	31.00 sf	0.00
BARN 2 STORY	35.00 sf	0.00
BARN 2 STY/BSMT	37.00 sf	0.00
BARN-2STRY/LOFT	38.00 sf	0.00
BARN-2STRY/LOFT/BSMT	39.00 sf	0.00
BATH HOUSE	47.00 sf	0.00
BB COURT	22,000.00 ea	0.00
BOAT DOCKS-COMM	10.00 sf	0.00
BOAT DOCKS-RES	10.00 sf	0.00
BOAT HOUSE	30.00 sf	0.00
CABANA	90.00 sf	0.00
CABIN	82.00 sf	0.00
CAMPER	40.00 sf	0.00
CANOPY	34.00 sf	0.00
CARPORT	15.00 sf	0.00
CARPORT-METAL	10.00 sf	0.00
CENTR FOR NTHRN WDLA	75,000.00 ea	0.00
COLD STORAGE	65.00 sf	0.00
COMCAST ROWS	5,100.00 ea	0.00
COMM GENERATOR	40,000.00 ea	0.00
CONCRETE SLAB	5.00 sf	0.00
CONSOL COMMUNICATION	562,400.00 sf	0.00
CONSOL ROW	240,300.00 sf	0.00
COOPS-POULTRY	29.00 sf	0.00
CRANEWAY	355.00 ea	0.00
DARTMOUTH COLLEGE	192,000.00 ea	0.00
DECK	7.00 sf	0.00
DRIVE UP WINDOW	20,000.00 ea	0.00
D-UP W/PNEUMATIC	40,000.00 ea	0.00
ELEVATOR	30,000.00 ea	0.00
ELEVATOR/PASSENGER	20,000.00 ea	0.00
EV CHARGER	0.00 ea	0.00
EV CHARGER-COMM	10,000.00 ea	0.00
FENCE-10'CHAIN	16.00 sf	0.00
FENCE-4' CHAIN	7.00 sf	0.00
FENCE-5' CHAIN	8.00 sf	0.00
FENCE-6' CHAIN	10.00 sf	0.00
FENCE-8' CHAIN	12.00 sf	0.00
FOUNDATION	29.00 sf	0.00
FPL 1-CUST	7,500.00 ea	0.00
FPL 1-STAND	5,500.00 ea	0.00
FPL 2-CUST	11,000.00 ea	0.00
FPL 2-STAND	7,500.00 ea	0.00
FPL 3-CUST	14,500.00 ea	0.00
FPL 3-STAND	9,000.00 ea	0.00
FPL 4-CUST	17,500.00 ea	0.00
FPL 4-STAND	10,500.00 ea	0.00
FPL 5-CUST	20,000.00 ea	0.00
FPL 5-STAND	12,000.00 ea	0.00
FPL 6-CUST	21,500.00 ea	0.00
FPL 6-STAND	13,500.00 ea	0.00
GAR 1.5 STY/BSMT	63.00 sf	0.00
GARAGE 1 STRY	44.00 sf	0.00
GARAGE 1 STY/ATTIC	55.00 sf	0.00
GARAGE 1 STY/BSMT	50.00 sf	0.00
GARAGE 1.5 STRY	57.00 sf	0.00
GARAGE 2 STRY	65.00 sf	0.00
GARAGE-1.75 STY	60.00 sf	0.00
GARAGE-1.75 STY/BSMT	66.00 sf	0.00
GARAGE-2STY/BSMT	71.00 sf	0.00
GARAGE-ATTIC/BSMT	61.00 sf	0.00
GAZEBO	15.00 sf	0.00
GREEN HSE-GLASS	29.00 sf	0.00
GREEN HSE-POLY	7.00 sf	0.00

Description	Rate	DPR
HOLT TOWERS	6,000.00 ea	0.00
HOT TUB	5,000.00 ea	0.00
IG-POOL GUNITE	75.00 sf	0.00
JBAR LIFT TOWR	4,400.00 ea	0.00
KENNELS	15.00 sf	0.00
LEAN-TO	4.00 sf	0.00
LIFT	4,000.00 ea	0.00
LIGHTS-PKG LOT/DBL	2,700.00 ea	0.00
LIGHTS-PKG LOT/QUAD	4,700.00 ea	0.00
LIGHTS-PKG LOT/SINGL	1,700.00 ea	0.00
LIGHTS-PKG LOT/TRIPL	3,700.00 ea	0.00
LOAD LEVELER	4,000.00 ea	0.00
LOADING DOCKS	5,000.00 ea	0.00
LOCH LYME LODGE	138,000.00 ea	0.00
LYME FIBER	165,900.00 ea	0.00
LYME FIBER ROW	111,200.00 ea	0.00
MAKE SNOLINES	1.50 ea	0.00
MEZZANINE	13.50 sf	0.00
NHEC ROW	397,800.00 ea	0.00
PATIO	7.00 sf	0.00
PAVING	3.25 sf	0.00
PLEASANT STREET	220,000.00 ea	0.00
POLE BARN	12.00 sf	0.00
POOL-ABOVE GROUND	11.00 sf	0.00
POOL-ENCLOSED	50.00 sf	0.00
POOL-INGR CONC	30.00 sf	0.00
POOL-INGRND-VINYL	54.00 sf	0.00
PORCH	15.00 sf	0.00
PUMP GAS/OIL DOUBLE	17,000.00 ea	0.00
PUMP GAS/OIL-SINGLE	10,000.00 ea	0.00
RIDING ARENA	24.00 sf	0.00
SAUNA	68.00 sf	0.00
SCALE 40 TON	62,000.00 ea	0.00
SCALE 50 TON	70,000.00 ea	0.00
SCALE 60 TON	79,000.00 ea	0.00
SCALE 70 TON	91,000.00 ea	0.00
SCREEN HOUSE	15.00 sf	0.00
SHED-EQUIPMENT	11.00 sf	0.00
SHED-METAL	5.00 sf	0.00
SHED-VINYL	6.00 sf	0.00
SHED-WOOD	17.00 sf	0.00
SHOP-AVG	34.00 sf	0.00
SHOP-EXC	47.00 sf	0.00
SHOP-GOOD	39.00 sf	0.00
SIGN-ILLUMINATED	106.00 sf	0.00
SIGN-NON ILLUMINATED	92.00 sf	0.00
SILO CONCRETE	53.00 sf	0.00
SILO WOOD	38.00 sf	0.00
SILO-BRICK	44.00 sf	0.00
SILO-STEEL	44.00 sf	0.00
SILO-WD OR CNC	16.50 sf	0.00
SKI LIFT HOLT	550,000.00 ea	0.00
SKI LIFT JBAR	120,000.00 ea	0.00
SKI LIFT WINS	725,000.00 ea	0.00
SLAB	5.00 sf	0.00
SLR PV >20KW	60,000.00 ea	0.00
SNOW MKING PND	22,000.00 ea	0.00
SOLAR ELEC PANEL PV	400.00 ea	0.00
SOLAR H20 PANEL	400.00 ea	0.00
SOLAR PV <5 KW	10,000.00 ea	0.00
SOLAR PV 10-19.99 KW	30,000.00 ea	0.00
SOLAR PV 5-7KW	15,000.00 ea	0.00
SOLAR PV 7-10KW	20,000.00 ea	0.00
SPRINKLERS-WET	4.00 sf	0.00
STABLES	36.00 sf	0.00
TANKS-FUEL/WATER	8.00 sf	0.00
TENNIS COURT	34,000.00 ea	0.00
TRANSCANADA	0.00 ea	0.00
UTILITY GRMT	10,200.00 ea	0.00
UTILITY NHEC	1,840,000.00 ea	0.00
UTILITY PSNH	1,772,600.00 ea	0.00
UTILITY-DISTRIBUTION	1.00 ea	0.00
UTILITY-GENERATION	1.00 ea	0.00
UTILITY-TRANSMISSION	1.00 ea	0.00
VAULT	230.00 sf	0.00
WET/CONCEALED	3.50 sf	0.00

Description	Rate	DPR
WINSLOW TOWERS	6,000.00 ea	0.00
YURT	42.00 sf	0.00

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
CAT	APARTMENTS	1.50	152.00	COM
CCO	CONDO OFFICE	1.75	220.00	COM
CCR	CHURCH	1.75	220.00	COM
CHV	VET HOSPITAL	1.50	155.00	COM
CIN	B&B/INN	1.50	132.00	COM
CLC	LODGE/ CLUBS	1.10	90.00	COM
CMO	MEDICAL OFF	1.20	260.00	COM
CNH	NURSING HOME	1.20	220.00	COM
COF	OFFICES	1.50	130.00	COM
CRA	RSA-COMM	1.75	220.00	RES
CSA	STORE/APT	1.50	130.00	COM
CSC	SCHOOL/COLLEGE	1.20	280.00	COM
CSL	SKILODGE/COMM	1.50	120.00	COM
CSO	STORE/OFFICE/APT	1.50	130.00	COM
CSS	SERVICE-SHOPS	1.50	112.00	COM
CST	STORES	1.50	130.00	COM
CTB	TELEPHONE BLDG	1.50	145.00	COM
CWH	WAREHOUSE TYPE BLDG	1.50	38.00	COM
ETH	TOWN HALL	1.50	160.00	COM
EXF	FIRE STATION BLDGS	1.25	150.00	COM
EXG	SERVICE GARAGE - EX	1.20	75.00	COM
EXH	EXEMPT HOUSING	1.75	220.00	RES
EXL	LIBRARY	1.75	220.00	COM
EXS	SCHOOL/COLLEGE-EX	1.20	280.00	COM
MHS	MOBILE HOMES	3.00	140.00	MFH
RAN	RANCH	1.75	220.00	RES
RAT	ANTIQUE	1.75	220.00	RES
RBU	BUNGALOW	1.75	220.00	RES
RCD	CONDO-TOWNHOUSE	1.75	220.00	RES
RCG	CONDO-GARDEN	1.75	220.00	RES
RCL	COLONIAL	1.75	220.00	RES
RCP	CAMPS	1.75	220.00	RES
RDP	TWO FAMILIY	1.75	220.00	RES
RFC	FAMILY CONVERSION	1.75	220.00	RES
RHS	CAPE	1.75	220.00	RES
RNP	CONTEMPORARY	1.75	220.00	RES
RRR	RAISED RANCH	1.75	220.00	RES
RSL	SPLIT LEVEL	1.75	220.00	RES
RTH	TINY HOUSE	1.00	100.00	MFH
RTS	CONVENTIONAL	1.75	220.00	RES

Building Sub Area Codes & Values

Code	Description	Factor
ATF	ATTIC FINISHED	0.25
ATU	ATTIC UNFINISHED	0.10
BMF	BSMNT FINISHED	0.30
BMG	BASEMENT GARAGE	0.20
BMU	BSMNT UNFINISHED	0.15
CAN	CANOPY	0.20
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	ENTRANCE	0.10
EPF	ENCLSD PORCH FIN	0.70
EPU	ENCL PORCH UNFIN	0.35
FFF	FST FLR FIN	1.00
FFU	FST FLR UNFIN	0.50
GAR	GARAGE ATTACHED	0.45
HSF	1/2 STRY FIN	0.50
HSU	1/2 STRY UNFIN	0.15
LDK	LOADING AREA	0.20
OFF	OFFICE AREA	1.00
OPF	OPEN PORCH FIN	0.25
OPU	OPEN PORCH UNFIN	0.15
PAT	PATIO	0.05
PRS	PIER FOUNDATION	-0.05
RBF	RAISED BSMNT FIN	0.75
RBU	RAISED BSMNT UNFIN	0.25
SFA	SEMI-FINISH AREA	0.75
SLB	SLB FOUNDATION	0.00
SPA	SRVC PRODUCTION AREA	0.85
SPF	SCREEN PORCH FINISHE	0.30
SPU	SCREEN PORCH UNFIN	0.20
STO	STORAGE AREA	0.20
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
B4	AVG-30	0.70
B5	AVG-40	0.60
B6	AVG-50	0.50
A4	EXC	1.40
A5	EXC+10	1.50
A6	EXC+20	1.60
A7	EXC+40	1.80
A8	EXC+60	2.00
A9	LUXURIOUS	2.50
B3	MINIMUM	0.50
AA	SPECIAL USE	3.00

Building Story Codes & Values

Code	Description	Factor
A	1.00 STORY FRAME	1.00
B	1.50 STORY FRAME	0.98
C	1.75 STORY FRAME	0.98
D	2.00 STORY FRAME	0.96
E	2.50 STORY FRAME	0.96
F	2.75 STORY FRAME	0.96
G	3.00 STORY FRAME	0.94
H	3.50+ STORY FRAME	0.94
I	SPLIT LEVEL	1.00

Building Roof Structures

Code	Description	Points
A	FLAT	2.00
B	SHED	2.00
C	GABLE HIP	3.00
D	WOOD TRUSS	4.00

Building Roof Materials

Code	Description	Points
1	STANDING SEAM	7.00
2	EARTH ROOF	2.00
A	METAL/TIN	2.00
B	ROLLED/COMPO	2.00

E	SALT BOX	4.00
F	MANSARD	5.00
G	GAMBREL	5.00
H	IRREGULAR	6.00

C	ASPHALT	3.00
D	TAR/GRAVEL	3.00
E	ASBEST PNL	3.00
F	ASBEST SHNGL	3.00
G	CLAY/TILE	7.00
H	WD SHINGLE	5.00
I	SLATE	6.00
J	CORRUGATED COMP	3.00
K	PREFAB METALS	6.00
L	RUBBER MEMBRANE	5.00
N	HIGH QUAL COMP	7.00

Building Exterior Wall Materials

Code	Description	Points
1	COMP./WALL BRD	34.00
2	WOOD ON SHEATH	34.00
3	STUCCO ON WOOD	34.00
4	SINGLE SIDING	34.00
5	STONE VENEER	38.00
6	CMNT CLAPBOARD	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

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 Wall Materials

Code	Description	Points
1	K PINE/WOOD	30.00
A	MINIMUM	8.00
B	WALL BOARD	22.00
C	PLASTERED	27.00
D	DRYWALL	27.00
E	WOOD PANEL	30.00
F	PLYWOOD PANEL	27.00
G	CUSTOM WOOD	30.00
H	AVERAGE FOR USE	22.00
I	CONCRETE	8.00

Building Interior Floor Materials

Code	Description	Points
1	DIRT/NONE2	1.00
2	CONCR ABV GRAD	6.00
3	INLAID SHT GDS	9.00
4	AVERAGE	4.00
5	CERAM CLAY TIL	12.00
6	PERGO TYPE	11.00
7	SLATE/FLGSTN	12.00
8	BAMBOO	10.00
9	QUARRY TILE	12.00
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/LAMINATE	11.00
G	PARQUET	12.00
H	CARPET	9.00
K	VINYL/ASHALT	9.00
V	VCT	12.00

Building Heating Fuel Types

Code	Description	Points
1	PELLETS/CORN	0.50
A	WOOD/COAL	0.50
B	OIL	1.00
C	GAS	1.00

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

D	ELECTRIC	1.00
E	SOLAR	1.10
F	GEOTHERMAL	1.10
G	NONE	0.00

E	HOT WATER	6.00
F	STEAM	5.00
G	RAD ELECT	3.00
H	RAD WATER	6.00
K	FLOOR FURNANCE	3.00
L	HEAT PUMP	8.00

Building Accessories

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

Building Bedroom & Bathroom Points

Bathrooms \ Bedrooms	0	1	2	3	4	> 4
0.0	0	2	3	4	5	6
0.5	6	7	7	8	8	9
1.0	9	10	10	11	11	12
1.5	12	11	12	13	14	15
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.

Lyme

Residential Building Area Size Adjustment Factors

Median Effective Area = 2400sf Fixed Site Cost Adjustment = 35%

Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.
251	4.00	326	3.23	449	2.52	724	1.81	1,867	1.10
252	3.98	327	3.22	452	2.51	730	1.80	1,909	1.09
253	3.97	328	3.21	454	2.50	737	1.79	1,953	1.08
254	3.96	329	3.20	457	2.49	743	1.78	2,000	1.07
255	3.95	331	3.19	459	2.48	750	1.77	2,049	1.06
256	3.93	332	3.18	462	2.47	757	1.76	2,100	1.05
257	3.92	333	3.17	464	2.46	764	1.75	2,154	1.04
258	3.91	335	3.16	467	2.45	771	1.74	2,211	1.03
259	3.89	336	3.15	469	2.44	778	1.73	2,270	1.02
260	3.88	337	3.14	472	2.43	785	1.72	2,333	1.01
261	3.87	339	3.13	475	2.42	792	1.71	2,400	1.00
262	3.86	340	3.12	477	2.41	800	1.70	2,471	0.99
263	3.84	341	3.11	480	2.40	808	1.69	2,545	0.98
264	3.83	343	3.10	483	2.39	816	1.68	2,625	0.97
265	3.82	344	3.09	486	2.38	824	1.67	2,710	0.96
266	3.81	346	3.08	488	2.37	832	1.66	2,800	0.95
267	3.80	347	3.07	491	2.36	840	1.65	2,897	0.94
268	3.79	349	3.06	494	2.35	848	1.64	3,000	0.93
269	3.77	350	3.05	497	2.34	857	1.63	3,111	0.92
270	3.76	351	3.04	500	2.33	866	1.62	3,231	0.91
271	3.75	353	3.03	503	2.32	875	1.61	3,360	0.90
272	3.74	354	3.02	506	2.31	884	1.60	3,500	0.89
273	3.73	356	3.01	509	2.30	894	1.59	3,652	0.88
274	3.72	357	3.00	512	2.29	903	1.58	3,818	0.87
275	3.71	359	2.99	515	2.28	913	1.57	4,000	0.86
276	3.69	361	2.98	519	2.27	923	1.56	4,200	0.85
277	3.68	362	2.97	522	2.26	933	1.55	4,421	0.84
278	3.67	364	2.96	525	2.25	944	1.54	4,667	0.83
279	3.66	365	2.95	528	2.24	955	1.53	4,941	0.82
280	3.65	367	2.94	532	2.23	966	1.52	5,250	0.81
281	3.64	368	2.93	535	2.22	977	1.51	5,600	0.80
282	3.63	370	2.92	538	2.21	988	1.50	6,000	0.79
283	3.62	372	2.91	542	2.20	1,000	1.49	6,462	0.78
284	3.61	373	2.90	545	2.19	1,012	1.48	7,000	0.77
285	3.60	375	2.89	549	2.18	1,024	1.47	7,636	0.76
286	3.59	377	2.88	553	2.17	1,037	1.46	8,400	0.75
287	3.58	378	2.87	556	2.16	1,050	1.45	9,333	0.74
288	3.57	380	2.86	560	2.15	1,063	1.44	10,500	0.73
289	3.56	382	2.85	564	2.14	1,077	1.43	12,000	0.72
290	3.55	384	2.84	568	2.13	1,091	1.42	14,000	0.71
291	3.54	385	2.83	571	2.12	1,105	1.41	16,800	0.70
292	3.53	387	2.82	575	2.11	1,120	1.40	21,000	0.69
293	3.52	389	2.81	579	2.10	1,135	1.39	28,000	0.68
294	3.51	391	2.80	583	2.09	1,151	1.38	42,000	0.67
295	3.50	393	2.79	587	2.08	1,167	1.37	84,000	0.66
296	3.49	394	2.78	592	2.07	1,183	1.36	100,000	0.66
297	3.48	396	2.77	596	2.06	1,200	1.35	200,000	0.6542
298	3.47	398	2.76	600	2.05	1,217	1.34	300,000	0.6528
299	3.46	400	2.75	604	2.04	1,235	1.33	400,000	0.6521
300	3.45	402	2.74	609	2.03	1,254	1.32	500,000	0.6517
301	3.44	404	2.73	613	2.02	1,273	1.31	600,000	0.6514
302	3.43	406	2.72	618	2.01	1,292	1.30	700,000	0.6512
303	3.42	408	2.71	622	2.00	1,312	1.29	800,000	0.6511
304	3.41	410	2.70	627	1.99	1,333	1.28	900,000	0.6509
305	3.40	412	2.69	632	1.98	1,355	1.27	1,000,000	0.6508
307	3.39	414	2.68	636	1.97	1,377	1.26		
308	3.38	416	2.67	641	1.96	1,400	1.25		
309	3.37	418	2.66	646	1.95	1,424	1.24		
310	3.36	420	2.65	651	1.94	1,448	1.23		
311	3.35	422	2.64	656	1.93	1,474	1.22		
312	3.34	424	2.63	661	1.92	1,500	1.21		
313	3.33	426	2.62	667	1.91	1,527	1.20		
315	3.32	429	2.61	672	1.90	1,556	1.19		
316	3.31	431	2.60	677	1.89	1,585	1.18		
317	3.30	433	2.59	683	1.88	1,615	1.17		
318	3.29	435	2.58	689	1.87	1,647	1.16		
319	3.28	438	2.57	694	1.86	1,680	1.15		
321	3.27	440	2.56	700	1.85	1,714	1.14		
322	3.26	442	2.55	706	1.84	1,750	1.13		
323	3.25	444	2.54	712	1.83	1,787	1.12		
324	3.24	447	2.53	718	1.82	1,826	1.11		

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Commercial Building Area Size Adjustment Factors

Median Effective Area = 3200sf Fixed Site Cost Adjustment = 25%

Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.
246	4.00	319	3.26	440	2.57	708	1.88	1,818	1.19
247	3.99	320	3.25	442	2.56	714	1.87	1,860	1.18
248	3.98	321	3.24	444	2.55	721	1.86	1,905	1.17
249	3.96	323	3.23	447	2.54	727	1.85	1,951	1.16
250	3.95	324	3.22	449	2.53	734	1.84	2,000	1.15
251	3.94	325	3.21	452	2.52	741	1.83	2,051	1.14
252	3.93	327	3.20	455	2.51	748	1.82	2,105	1.13
253	3.91	328	3.19	457	2.50	755	1.81	2,162	1.12
254	3.90	329	3.18	460	2.49	762	1.80	2,222	1.11
255	3.89	331	3.17	462	2.48	769	1.79	2,286	1.10
256	3.88	332	3.16	465	2.47	777	1.78	2,353	1.09
257	3.86	333	3.15	468	2.46	784	1.77	2,424	1.08
258	3.85	335	3.14	471	2.45	792	1.76	2,500	1.07
259	3.84	336	3.13	473	2.44	800	1.75	2,581	1.06
260	3.83	338	3.12	476	2.43	808	1.74	2,667	1.05
261	3.82	339	3.11	479	2.42	816	1.73	2,759	1.04
262	3.80	340	3.10	482	2.41	825	1.72	2,857	1.03
263	3.79	342	3.09	485	2.40	833	1.71	2,963	1.02
264	3.78	343	3.08	488	2.39	842	1.70	3,077	1.01
265	3.77	345	3.07	491	2.38	851	1.69	3,200	1.00
266	3.76	346	3.06	494	2.37	860	1.68	3,333	0.99
267	3.75	348	3.05	497	2.36	870	1.67	3,478	0.98
268	3.74	349	3.04	500	2.35	879	1.66	3,636	0.97
269	3.72	351	3.03	503	2.34	889	1.65	3,810	0.96
270	3.71	352	3.02	506	2.33	899	1.64	4,000	0.95
271	3.70	354	3.01	510	2.32	909	1.63	4,211	0.94
272	3.69	356	3.00	513	2.31	920	1.62	4,444	0.93
273	3.68	357	2.99	516	2.30	930	1.61	4,706	0.92
274	3.67	359	2.98	519	2.29	941	1.60	5,000	0.91
275	3.66	360	2.97	523	2.28	952	1.59	5,333	0.90
276	3.65	362	2.96	526	2.27	964	1.58	5,714	0.89
277	3.64	364	2.95	530	2.26	976	1.57	6,154	0.88
278	3.63	365	2.94	533	2.25	988	1.56	6,667	0.87
279	3.62	367	2.93	537	2.24	1,000	1.55	7,273	0.86
280	3.61	369	2.92	541	2.23	1,013	1.54	8,000	0.85
281	3.60	370	2.91	544	2.22	1,026	1.53	8,889	0.84
282	3.59	372	2.90	548	2.21	1,039	1.52	10,000	0.83
283	3.58	374	2.89	552	2.20	1,053	1.51	11,429	0.82
284	3.57	376	2.88	556	2.19	1,067	1.50	13,333	0.81
285	3.56	377	2.87	559	2.18	1,081	1.49	16,000	0.80
286	3.55	379	2.86	563	2.17	1,096	1.48	20,000	0.79
287	3.54	381	2.85	567	2.16	1,111	1.47	26,667	0.78
288	3.53	383	2.84	571	2.15	1,127	1.46	40,000	0.77
289	3.52	385	2.83	576	2.14	1,143	1.45	80,000	0.76
290	3.51	386	2.82	580	2.13	1,159	1.44	100,000	0.76
291	3.50	388	2.81	584	2.12	1,176	1.43	200,000	0.7540
292	3.49	390	2.80	588	2.11	1,194	1.42	300,000	0.7527
293	3.48	392	2.79	593	2.10	1,212	1.41	400,000	0.7520
294	3.47	394	2.78	597	2.09	1,231	1.40	500,000	0.7516
295	3.46	396	2.77	602	2.08	1,250	1.39	600,000	0.7513
296	3.45	398	2.76	606	2.07	1,270	1.38	700,000	0.7511
297	3.44	400	2.75	611	2.06	1,290	1.37	800,000	0.7510
299	3.43	402	2.74	615	2.05	1,311	1.36	900,000	0.7509
300	3.42	404	2.73	620	2.04	1,333	1.35	1,000,000	0.7508
301	3.41	406	2.72	625	2.03	1,356	1.34		
302	3.40	408	2.71	630	2.02	1,379	1.33		
303	3.39	410	2.70	635	2.01	1,404	1.32		
304	3.38	412	2.69	640	2.00	1,429	1.31		
305	3.37	415	2.68	645	1.99	1,455	1.30		
307	3.36	417	2.67	650	1.98	1,481	1.29		
308	3.35	419	2.66	656	1.97	1,509	1.28		
309	3.34	421	2.65	661	1.96	1,538	1.27		
310	3.33	423	2.64	667	1.95	1,569	1.26		
311	3.32	426	2.63	672	1.94	1,600	1.25		
312	3.31	428	2.62	678	1.93	1,633	1.24		
314	3.30	430	2.61	684	1.92	1,667	1.23		
315	3.29	432	2.60	690	1.91	1,702	1.22		
316	3.28	435	2.59	696	1.90	1,739	1.21		
317	3.27	437	2.58	702	1.89	1,778	1.20		

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Industrial Building Area Size Adjustment Factors

Median Effective Area = 8000sf Fixed Site Cost Adjustment = 25%

Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.
615	4.00	784	3.30	1,081	2.60	1,739	1.90	4,444	1.20
617	3.99	787	3.29	1,087	2.59	1,754	1.89	4,545	1.19
619	3.98	791	3.28	1,093	2.58	1,770	1.88	4,651	1.18
621	3.97	794	3.27	1,099	2.57	1,786	1.87	4,762	1.17
623	3.96	797	3.26	1,105	2.56	1,802	1.86	4,878	1.16
625	3.95	800	3.25	1,111	2.55	1,818	1.85	5,000	1.15
627	3.94	803	3.24	1,117	2.54	1,835	1.84	5,128	1.14
629	3.93	806	3.23	1,124	2.53	1,852	1.83	5,263	1.13
631	3.92	810	3.22	1,130	2.52	1,869	1.82	5,405	1.12
633	3.91	813	3.21	1,136	2.51	1,887	1.81	5,556	1.11
635	3.90	816	3.20	1,143	2.50	1,905	1.80	5,714	1.10
637	3.89	820	3.19	1,149	2.49	1,923	1.79	5,882	1.09
639	3.88	823	3.18	1,156	2.48	1,942	1.78	6,061	1.08
641	3.87	826	3.17	1,163	2.47	1,961	1.77	6,250	1.07
643	3.86	830	3.16	1,170	2.46	1,980	1.76	6,452	1.06
645	3.85	833	3.15	1,176	2.45	2,000	1.75	6,667	1.05
647	3.84	837	3.14	1,183	2.44	2,020	1.74	6,897	1.04
649	3.83	840	3.13	1,190	2.43	2,041	1.73	7,143	1.03
651	3.82	844	3.12	1,198	2.42	2,062	1.72	7,407	1.02
654	3.81	847	3.11	1,205	2.41	2,083	1.71	7,692	1.01
656	3.80	851	3.10	1,212	2.40	2,105	1.70	8,000	1.00
658	3.79	855	3.09	1,220	2.39	2,128	1.69	8,333	0.99
660	3.78	858	3.08	1,227	2.38	2,151	1.68	8,696	0.98
662	3.77	862	3.07	1,235	2.37	2,174	1.67	9,091	0.97
664	3.76	866	3.06	1,242	2.36	2,198	1.66	9,524	0.96
667	3.75	870	3.05	1,250	2.35	2,222	1.65	10,000	0.95
669	3.74	873	3.04	1,258	2.34	2,247	1.64	10,526	0.94
671	3.73	877	3.03	1,266	2.33	2,273	1.63	11,111	0.93
673	3.72	881	3.02	1,274	2.32	2,299	1.62	11,765	0.92
676	3.71	885	3.01	1,282	2.31	2,326	1.61	12,500	0.91
678	3.70	889	3.00	1,290	2.30	2,353	1.60	13,333	0.90
680	3.69	893	2.99	1,299	2.29	2,381	1.59	14,286	0.89
683	3.68	897	2.98	1,307	2.28	2,410	1.58	15,385	0.88
685	3.67	901	2.97	1,316	2.27	2,439	1.57	16,667	0.87
687	3.66	905	2.96	1,325	2.26	2,469	1.56	18,182	0.86
690	3.65	909	2.95	1,333	2.25	2,500	1.55	20,000	0.85
692	3.64	913	2.94	1,342	2.24	2,532	1.54	22,222	0.84
694	3.63	917	2.93	1,351	2.23	2,564	1.53	25,000	0.83
697	3.62	922	2.92	1,361	2.22	2,597	1.52	28,571	0.82
699	3.61	926	2.91	1,370	2.21	2,632	1.51	33,333	0.81
702	3.60	930	2.90	1,379	2.20	2,667	1.50	40,000	0.80
704	3.59	935	2.89	1,389	2.19	2,703	1.49	50,000	0.79
707	3.58	939	2.88	1,399	2.18	2,740	1.48	66,667	0.78
709	3.57	943	2.87	1,408	2.17	2,778	1.47	100,000	0.77
712	3.56	948	2.86	1,418	2.16	2,817	1.46	200,000	0.7600
714	3.55	952	2.85	1,429	2.15	2,857	1.45	300,000	0.7567
717	3.54	957	2.84	1,439	2.14	2,899	1.44	400,000	0.7550
719	3.53	962	2.83	1,449	2.13	2,941	1.43	500,000	0.7540
722	3.52	966	2.82	1,460	2.12	2,985	1.42	600,000	0.7533
725	3.51	971	2.81	1,471	2.11	3,030	1.41	700,000	0.7529
727	3.50	976	2.80	1,481	2.10	3,077	1.40	800,000	0.7525
730	3.49	980	2.79	1,493	2.09	3,125	1.39	900,000	0.7522
733	3.48	985	2.78	1,504	2.08	3,175	1.38	1,000,000	0.7520
735	3.47	990	2.77	1,515	2.07	3,226	1.37		
738	3.46	995	2.76	1,527	2.06	3,279	1.36		
741	3.45	1,000	2.75	1,538	2.05	3,333	1.35		
743	3.44	1,005	2.74	1,550	2.04	3,390	1.34		
746	3.43	1,010	2.73	1,563	2.03	3,448	1.33		
749	3.42	1,015	2.72	1,575	2.02	3,509	1.32		
752	3.41	1,020	2.71	1,587	2.01	3,571	1.31		
755	3.40	1,026	2.70	1,600	2.00	3,636	1.30		
758	3.39	1,031	2.69	1,613	1.99	3,704	1.29		
760	3.38	1,036	2.68	1,626	1.98	3,774	1.28		
763	3.37	1,042	2.67	1,639	1.97	3,846	1.27		
766	3.36	1,047	2.66	1,653	1.96	3,922	1.26		
769	3.35	1,053	2.65	1,667	1.95	4,000	1.25		
772	3.34	1,058	2.64	1,681	1.94	4,082	1.24		
775	3.33	1,064	2.63	1,695	1.93	4,167	1.23		
778	3.32	1,070	2.62	1,709	1.92	4,255	1.22		
781	3.31	1,075	2.61	1,724	1.91	4,348	1.21		

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Lyme

Manufactured Building Area Size Adjustment Factors

Median Effective Area = 870sf Fixed Site Cost Adjustment = 25%

Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.	Size	Adj.
67	4.00	118	2.60	173	2.01	290	1.50	906	0.99
68	3.97	119	2.58	174	2.00	294	1.49	946	0.98
69	3.92	120	2.57	175	1.99	298	1.48	989	0.97
70	3.87	121	2.55	177	1.98	302	1.47	1,036	0.96
71	3.83	122	2.54	178	1.97	306	1.46	1,088	0.95
72	3.79	123	2.52	180	1.96	311	1.45	1,145	0.94
73	3.74	124	2.51	181	1.95	315	1.44	1,208	0.93
74	3.70	125	2.49	183	1.94	320	1.43	1,279	0.92
75	3.66	126	2.48	184	1.93	325	1.42	1,359	0.91
76	3.63	127	2.46	186	1.92	330	1.41	1,450	0.90
77	3.59	128	2.45	188	1.91	335	1.40	1,554	0.89
78	3.55	129	2.44	189	1.90	340	1.39	1,673	0.88
79	3.52	130	2.42	191	1.89	345	1.38	1,813	0.87
80	3.48	131	2.41	192	1.88	351	1.37	1,977	0.86
81	3.45	132	2.40	194	1.87	357	1.36	2,175	0.85
82	3.41	133	2.39	196	1.86	362	1.35	2,417	0.84
83	3.38	134	2.37	198	1.85	369	1.34	2,719	0.83
84	3.35	135	2.36	200	1.84	375	1.33	3,107	0.82
85	3.32	136	2.35	201	1.83	382	1.32	3,625	0.81
86	3.29	137	2.34	203	1.82	388	1.31	4,350	0.80
87	3.26	138	2.33	205	1.81	395	1.30	5,437	0.79
88	3.23	139	2.32	207	1.80	403	1.29	7,250	0.78
89	3.20	140	2.30	209	1.79	410	1.28	10,875	0.77
90	3.18	141	2.29	211	1.78	418	1.27	21,750	0.76
91	3.15	142	2.28	213	1.77	426	1.26	100,000	0.75
92	3.12	143	2.27	215	1.76	435	1.25	200,000	0.7511
93	3.10	144	2.26	218	1.75	444	1.24	300,000	0.7507
94	3.07	145	2.25	220	1.74	453	1.23	400,000	0.7505
95	3.05	146	2.24	222	1.73	463	1.22	500,000	0.7504
96	3.02	147	2.23	224	1.72	473	1.21	600,000	0.7504
97	3.00	148	2.22	227	1.71	483	1.20	700,000	0.7503
98	2.98	149	2.21	229	1.70	494	1.19	800,000	0.7503
99	2.95	150	2.20	231	1.69	506	1.18	900,000	0.7502
100	2.93	151	2.19	234	1.68	518	1.17	1,000,000	0.7502
101	2.91	152	2.18	236	1.67	530	1.16		
102	2.89	153	2.17	239	1.66	544	1.15		
103	2.87	154	2.16	242	1.65	558	1.14		
104	2.85	155	2.15	244	1.64	572	1.13		
105	2.83	156	2.14	247	1.63	588	1.12		
106	2.81	158	2.13	250	1.62	604	1.11		
107	2.79	159	2.12	253	1.61	621	1.10		
108	2.77	160	2.11	256	1.60	640	1.09		
109	2.75	161	2.10	259	1.59	659	1.08		
110	2.73	162	2.09	262	1.58	680	1.07		
111	2.71	164	2.08	265	1.57	702	1.06		
112	2.70	165	2.07	269	1.56	725	1.05		
113	2.68	166	2.06	272	1.55	750	1.04		
114	2.66	167	2.05	275	1.54	777	1.03		
115	2.64	169	2.04	279	1.53	806	1.02		
116	2.63	170	2.03	282	1.52	837	1.01		
117	2.61	171	2.02	286	1.51	870	1.00		

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Code	Description
00	INVESTIG IN PROGRESS
11	NOT ASSESSD SEPARATE
12	SUBDIVISN-ASMT/SALE
13	IMPROVED AFTER 4/1
14	IMPROVED AFTER SALE
15	UNDER CONSTRUCTION
16	L/O ASMT - L/B SALE
17	L/B ASMT - L/O SALE
18	MULTI PARCEL SALE
19	VALUE IN EXCHANGE
20	MULTI-TOWN PROPERTY
21	MPC-CAN SELL SEPRTLY
22	UNKNOWN CONSIDERATN
23	NO TRANSFER STAMPS
24	ABUTTER SALE
25	QUICK SALE
26	MINERAL RIGHTS ONLY
27	< 100 % INT TRANSFER
28	LIFE EST/DEFER 1YR+
29	PLOTAGE/ASMBL IMPACT
30	TIMESHARE
31	EASEMENT
32	TIMBER RIGHTS
33	LNDLRD/TENANT SALE
34	PUBLIC UTIL GRNTR/E
35	GOVMT AGENCY GRNTR/E
36	REL/CHAR/EDU GRNTR/E
37	BANK FORECLSR SALE
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	NON MARKET TRANSFER
45	BOUNDARY ADJUSTMT
47	OTHR SALE OF CONVENC
48	COURT/SHERIFF SALE
49	PRE-FORECLSR SALE
50	TAX SALE
51	FORECLOSURE
52	FORCED SALE
54	DEED TO QUIET TITLE
56	OTHER DOUBTFUL TITLE
57	LARGE VALUE IN TRADE
58	INSTALLMENT SALE
60	UNIDENT IN TOWN RECS
66	COMPLEX COMMRCL SALE
67	PERSONAL PROPERTY
69	LEASE W/ UNK TERMS
70	BUYR/SELR COST SHIFT
77	ENCUMBRANCES
80	SUBSID/ASSIST HOUSNG
81	ESTATE SALE/FDCY COV
82	DEED DATE OLD/INCMPL
83	CEMETERY LOTS
87	XS LOCALE IN SAMPLE
88	XS PRP TYP IN SAMPLE
89	QUICK RESALE
90	CURRENT USE ASSESSMT
97	CONSERVATION EASMNT
98	SALE RELATD ASMT CHG
99	UNCLASSFYD EXCLUSION

SECTION 10

A. Waterfront

B. Views

C. Building Grade Information

SECTION 10
WATERFRONT, VIEW & BUILDING GRADE INFORMATION

A. Waterfront Report

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.

Connecticut River - 54 Properties **Base Value $400,000**

Lyme's whole stretch of the river sits in the Wilder Dam impoundment. The dam is down in Lebanon/Hartford, operated by Great River Hydro as a 3,100-acre, 45-mile long reservoir at elevation 385.0 feet above sea level that reaches north toward Newbury and Haverhill. In Lyme, the river behaves more like a long, slow lake than a free-flowing river. That slower, deeper water allows power boating and other recreation that wasn't possible before the dam was built. The fishery is now warm-water species: walleye, perch and bass, which spawn in the shallows of tributary setbacks.

Post Pond – 31 Properties **Base Value $153,000**

Post Pond is a roughly 114-acre pond surrounded by forested hills and wetlands just off NH Route 10, a few minutes north of Lyme village. Average depth at 23' and maximum depth at 38', which makes it fairly deep for its size. It is part of the Connecticut River watershed and drains into Grant

Brook. The town's Post Pond Preserve on Post Pond Lane has a public beach and boat launch, and people use the pond mostly for swimming, paddling, and fishing. The shoreline is a mix of old seasonal camps on small lots and larger wooded parcels. Because the pond is over 10 acres, NH's Shoreland Water Quality Protection Act applies to all frontage, which limits new building and clearing near the water.

Reservoir Pond – 12 Properties **Base Value $572, 000**

Reservoir Pond is a quiet, higher-elevation pond on the Lyme/Dorchester line, east of Lyme Center along Dorchester Road past the Dartmouth Skiway, with approximately 160 acres and an average depth 12'. As the name suggests, it's held back by a dam, a small earth structure with a height of 11ft that was completed in 1900, with recreation as its primary purpose. Unlike Post Pond, it drains east toward the Mascoma River rather than the Connecticut. Public access is a canoe/car-top boat launch, and people mainly use the pond for paddling, fishing, ice fishing, and skating. The surrounding area is rural and heavily forested near Green Woodlands and the Appalachian Trail, so frontage tends to be on larger wooded parcels rather than dense camp lots. Shoreland protection rules apply here just as they do on Post Pond.

B. View Report

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 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 totally different views are found in the town then were found in the sales data. When this occurs, the assessor, using all the sales data available, must then give an opinion of the value of the view. To assist in that process, the views are further defined by their width, depth, distance and subject matter as outlined in Section 1D. 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 202 out of 1,094 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.

Lyme View Report

Sorted By View Value



Map Lot Sub: 00408 00072 00000000
Location: 76 FRANKLIN HILL RD
Owner: PRATT, CHRISTOPHER G
View Value: $ 65,000
Subject: HILLS
Width: TUNNEL
Depth: TOP 25
Distance: CLOSE
Condition: 80
Notes: SSNL OBST



Map Lot Sub: 00415 00020 00001000
Location: 82 POUT POND LN
Owner: LARSON, LEE E
View Value: $ 65,000
Subject: HILLS
Width: TUNNEL
Depth: TOP 25
Distance: CLOSE
Condition: 80
Notes: OBST



Map Lot Sub: 00403 00010 00000000
Location: 119 EAST THETFORD RD
Owner: BAIRD, ANNE CLEMENT TRUSTEE
View Value: $ 91,000
Subject: HILLS
Width: TUNNEL
Depth: TOP 25
Distance: CLOSE
Condition: 100
Notes:



Map Lot Sub: 00404 00031 00000000
Location: 21 GREGORY RD
Owner: BUJARSKI, KRYSZTOF A
View Value: $ 91,000
Subject: HILLS
Width: TUNNEL
Depth: TOP 25
Distance: CLOSE
Condition: 100
Notes:



Map Lot Sub: 00404 00036 00000000
Location: 9 GREGORY RD
Owner: BRENNAN, MICHAEL T
View Value: $ 91,000
Subject: HILLS
Width: TUNNEL
Depth: TOP 25
Distance: CLOSE
Condition: 100
Notes:

Map Lot Sub: 00407 00037 00000000
Location: 7 TURNER LN
Owner: VARGO, KORRY R
View Value: $ 91,000
Subject: HILLS
Width: TUNNEL
Depth: TOP 25
Distance: CLOSE
Condition: 100
Notes:

Map Lot Sub: 00407 00038 00000000
Location: 15 TURNER LN
Owner: STANSFIELD SHELDON E
View Value: $ 91,000
Subject: HILLS
Width: TUNNEL
Depth: TOP 25
Distance: CLOSE
Condition: 100
Notes:



Map Lot Sub: 00409 00040 00000000
Location: 232 DORCHESTER RD
Owner: KILMARX, ROBERT D. TTE
View Value: $ 91,000
Subject: HILLS
Width: TUNNEL
Depth: TOP 25
Distance: CLOSE
Condition: 100
Notes:



Map Lot Sub: 00414 00035 00000000
Location: 353 DORCHESTER RD
Owner: ASHTON ROBERT
View Value: $ 91,000
Subject: HILLS
Width: TUNNEL
Depth: TOP 25
Distance: CLOSE
Condition: 100
Notes:



Map Lot Sub: 00415 00002 00000000
Location: 55 HARDSCRABBLE LN
Owner: WEINSTEIN [TTE], MIRIAM M
View Value: $ 91,000
Subject: HILLS
Width: TUNNEL
Depth: TOP 25
Distance: CLOSE
Condition: 100
Notes:



Map Lot Sub: 00407 00098 00000000
Location: 63 PINNACLE RD
Owner: SWIFT TRUST, KATHLEEN D
View Value: $ 104,000
Subject: HILLS
Width: NARROW
Depth: TOP 25
Distance: CLOSE
Condition: 80
Notes: SSNL



Map Lot Sub: 00407 00113 00000000
Location: 66 HIGHBRIDGE RD
Owner: DIEBOLD PETER D TTE
View Value: $ 104,000
Subject: HILLS
Width: NARROW
Depth: TOP 25
Distance: CLOSE
Condition: 80
Notes: SSNL



Map Lot Sub: 00408 00071 00001000
Location: 96 FRANKLIN HILL RD
Owner: NORMAN, MARY
View Value: $ 104,000
Subject: HILLS
Width: NARROW
Depth: TOP 25
Distance: CLOSE
Condition: 80
Notes: SSNL

	Date	Book/Page	Type	Price
Most Recent Sale:	06/24/26	5024/984	Q I	$1,500,000
Current Assessment:				$1,525,500



Map Lot Sub: 00402 00018 00002000
Location: 108 PRESTON RD
Owner: PEKALA JOSEPH & KRISTIN TTES
View Value: $ 117,000
Subject: HILLS
Width: TUNNEL
Depth: TOP 25
Distance: DISTANT
Condition: 100
Notes:



Map Lot Sub: 00402 00046 00000000
Location: 38 SHOESTRAP RD
Owner: AVERY, DAVID L
View Value: $ 117,000
Subject: HILLS
Width: TUNNEL
Depth: TOP 25
Distance: DISTANT
Condition: 100
Notes:



Map Lot Sub: 00402 00048 00000000
Location: 28 SHOESTRAP RD
Owner: WILSON, BARBARA A
View Value: $ 117,000
Subject: HILLS
Width: TUNNEL
Depth: TOP 25
Distance: DISTANT
Condition: 100
Notes:



Map Lot Sub: 00402 00026 00001000
Location: 69 PRESTON RD
Owner: NICHOLS TRUSTEE, HEIDI W
View Value: $ 143,000
Subject: HILLS
Width: AVERAGE
Depth: TOP 25
Distance: CLOSE
Condition: 80
Notes: SSNL



Map Lot Sub: 00403 00029 00002000
Location: 25 LAMPHIRE HILL LN
Owner: MUDGE JOHN T B TTE
View Value: $ 143,000
Subject: HILLS
Width: NARROW
Depth: TOP 25
Distance: CLOSE
Condition: 100
Notes:



Map Lot Sub: 00403 00030 00000000
Location: 37 LAMPHIRE HILL LN
Owner: TIMOTHY DOUGLAS TREFREN
View Value: $ 143,000
Subject: HILLS
Width: NARROW
Depth: TOP 25
Distance: DISTANT
Condition: 80
Notes: OBST-CONTROLLED



Map Lot Sub: 00404 00043 00000000
Location: 120 NORTH THETFORD RD
Owner: GRUBER, ERIC A
View Value: $ 143,000
Subject: HILLS
Width: NARROW
Depth: TOP 25
Distance: CLOSE
Condition: 100
Notes:



Map Lot Sub: 00404 00048 00002000
Location: 68 NORTH THETFORD RD
Owner: GERNHARD, DOUGLAS R
View Value: $ 143,000
Subject: HILLS
Width: NARROW
Depth: TOP 25
Distance: CLOSE
Condition: 100
Notes:



Map Lot Sub: 00406 00011 00000000
Location: 394 ORFORD RD
Owner: PERLMAN, DAVID A
View Value: $ 143,000
Subject: HILLS
Width: NARROW
Depth: TOP 25
Distance: CLOSE
Condition: 100
Notes:



Map Lot Sub: 00407 00006 00000000
Location: 149 ORFORD RD
Owner: STIRLING KIMBERLY POPE
View Value: $ 143,000
Subject: HILLS
Width: NARROW
Depth: TOP 25
Distance: CLOSE
Condition: 100
Notes:

	Date	Book/Page	Type	Price
Most Recent Sale:	10/28/24	4900/411	Q I	$709,000
Current Assessment:				$697,500



Map Lot Sub: 00407 00059 00000000
Location: 1 CULVER HILL LN
Owner: HEITZMAN, THOMAS C
View Value: $ 143,000
Subject: HILLS
Width: AVERAGE
Depth: TOP 25
Distance: CLOSE
Condition: 80
Notes: SSNL



Map Lot Sub: 00407 00060 00006000
Location: 47 CULVER HILL LN
Owner: MCGOWAN, PETER M
View Value: $ 143,000
Subject: HILLS
Width: NARROW
Depth: TOP 25
Distance: CLOSE
Condition: 100
Notes:



Map Lot Sub: 00407 00094 00000000
Location: 33 PINNACLE RD
Owner: ST PETER, DONNA L
View Value: $ 143,000
Subject: HILLS
Width: NARROW
Depth: TOP 25
Distance: CLOSE
Condition: 100
Notes:



Map Lot Sub: 00407 00095 00000000
Location: 35 PINNACLE RD
Owner: DOYLE CHRISTINE & BRAMS DAVID
View Value: $ 143,000
Subject: HILLS
Width: NARROW
Depth: TOP 25
Distance: CLOSE
Condition: 100
Notes:

Map Lot Sub: 00407 00119 00000000
Location: 95 HIGHBRIDGE RD
Owner: KOSKA JOHN T TRUSTEE
View Value: $ 143,000
Subject: HILLS
Width: AVERAGE
Depth: TOP 50
Distance: CLOSE
Condition: 40
Notes: UND



Map Lot Sub: 00409 00070 00000000
Location: 40 ISAAC PERKINS RD
Owner: LIGETT TRUSTEE, DANIELA E
View Value: $ 143,000
Subject: HILLS
Width: AVERAGE
Depth: TOP 25
Distance: CLOSE
Condition: 80
Notes: SSNL



Map Lot Sub: 00410 00080 00000000
Location: 347 BAKER HILL RD
Owner: BATTLES MICHAEL
View Value: $ 143,000
Subject: HILLS
Width: TUNNEL
Depth: TOP 50
Distance: CLOSE
Condition: 80
Notes: SSNL



Map Lot Sub: 00413 00023 00000000
Location: 18 CANAAN LEDGE LN
Owner: KERFOOT III BRANCH PRICE AND M
View Value: $ 143,000
Subject: HILLS
Width: NARROW
Depth: TOP 25
Distance: CLOSE
Condition: 100
Notes:

	Date	Book/Page	Type	Price
Most Recent Sale:	09/19/24	4893/181	Q I	$1,106,000
Current Assessment:				$1,043,300



Map Lot Sub: 00413 00026 00000000
Location: 10 CANAAN LEDGE LN
Owner: KRANSTEUBER JAKE ALLEN
View Value: $ 143,000
Subject: HILLS
Width: NARROW
Depth: TOP 50
Distance: CLOSE
Condition: 50
Notes: OBST



Map Lot Sub: 00414 00027 00000000
Location: 44 FLINT HILL RD
Owner: BENEDICTINE CONGREGATION
View Value: $ 143,000
Subject: HILLS
Width: NARROW
Depth: TOP 25
Distance: CLOSE
Condition: 100
Notes:



Map Lot Sub: 00415 00010 00000000
Location: 42 HARDSCRABBLE LN
Owner: CARR SIIMON L
View Value: $ 143,000
Subject: HILLS
Width: NARROW
Depth: TOP 25
Distance: DISTANT
Condition: 80
Notes: SSNL



Map Lot Sub: 00415 00017 00000000
Location: 69 POUT POND LN
Owner: BRIGGS, ALEXANDRA
View Value: $ 143,000
Subject: HILLS
Width: NARROW
Depth: TOP 25
Distance: CLOSE
Condition: 100
Notes:



Map Lot Sub: 00415 00020 00002000
Location: 79 POUT POND LN
Owner: COPELAND III, MANTON
View Value: $ 143,000
Subject: HILLS
Width: NARROW
Depth: TOP 25
Distance: CLOSE
Condition: 100
Notes:



Map Lot Sub: 00415 00030 00000000
Location: 55 SMITH MOUNTAIN RD
Owner: BALCH, ALFRED J TRUSTEE BIGROC
View Value: $ 143,000
Subject: HILLS
Width: NARROW
Depth: TOP 25
Distance: CLOSE
Condition: 100
Notes:



Map Lot Sub: 00201 00080 00000020
Location: 27 PLEASANT ST
Owner: WHITCOMB MICHELLE L
View Value: $ 156,000
Subject: PASTORAL
Width: NARROW
Depth: TOP 50
Distance: CLOSE
Condition: 100
Notes:



Map Lot Sub: 00201 00088 00000000
Location: 24 PLEASANT ST
Owner: PRINCE, MATTHEW L
View Value: $ 156,000
Subject: PASTORAL
Width: NARROW
Depth: TOP 50
Distance: CLOSE
Condition: 100
Notes:



Map Lot Sub: 00401 00059 00000000
Location: 7 WILMOTT WY
Owner: LARAWAY REGINA TTE
View Value: $ 156,000
Subject: PASTORAL
Width: NARROW
Depth: TOP 50
Distance: CLOSE
Condition: 100
Notes:



Map Lot Sub: 00402 00067 00000000
Location: 19 SLOAN LN
Owner: MCCANN, ELIZABETH B
View Value: $ 156,000
Subject: PASTORAL
Width: NARROW
Depth: TOP 50
Distance: CLOSE
Condition: 100
Notes:



Map Lot Sub: 00403 00040 00000000
Location: 360 RIVER RD
Owner: COOKE TRUSTEE, JENNIFER J
View Value: $ 156,000
Subject: PASTORAL
Width: AVERAGE
Depth: TOP 50
Distance: CLOSE
Condition: 80
Notes: SSNL



Map Lot Sub: 00405 00023 00000000
Location: 10 GREGORY RD
Owner: MEHRBACH CARL & ELLIN S TRUSTE
View Value: $ 156,000
Subject: PASTORAL
Width: NARROW
Depth: TOP 50
Distance: CLOSE
Condition: 100
Notes:



Map Lot Sub: 00407 00056 00001000
Location: 216 ORFORD RD
Owner: LEPENE MICHAEL
View Value: $ 156,000
Subject: HILLS
Width: AVERAGE
Depth: TOP 25
Distance: CLOSE
Condition: 90
Notes: PL



Map Lot Sub: 00411 00005 00000000
Location: 333 GOOSE POND RD
Owner: ROBERTS PETER N
View Value: $ 156,000
Subject: HILLS
Width: AVERAGE
Depth: TOP 25
Distance: CLOSE
Condition: 90
Notes: PL



Map Lot Sub: 00201 00017 00000000
Location: 147 WASHBURN HILL RD
Owner: MAGLEBY, ALEXANDER
View Value: $ 169,000
Subject: HILLS
Width: AVERAGE
Depth: TOP 25
Distance: CLOSE
Condition: 100
Notes:



Map Lot Sub: 00402 00015 00001000
Location: 77 WASHBURN HILL RD
Owner: KLOMAN ALEXANDER S
View Value: $ 169,000
Subject: HILLS
Width: AVERAGE
Depth: TOP 25
Distance: CLOSE
Condition: 100
Notes:



Map Lot Sub: 00404 00017 00000000
Location: 520 RIVER RD
Owner: MCCRAVE, CHARLES K
View Value: $ 169,000
Subject: HILLS
Width: AVERAGE
Depth: TOP 25
Distance: CLOSE
Condition: 100
Notes:



Map Lot Sub: 00407 00076 00001000
Location: 119 WHIPPLE HILL RD
Owner: DAVIS JARED N
View Value: $ 169,000
Subject: HILLS
Width: AVERAGE
Depth: TOP 25
Distance: CLOSE
Condition: 100
Notes:



Map Lot Sub: 00408 00036 00000000
Location: 18 CITADEL LN
Owner: CITADEL REAL ESTATE TRUST OF 2
View Value: $ 169,000
Subject: HILLS
Width: AVERAGE
Depth: TOP 25
Distance: CLOSE
Condition: 100
Notes:

Map Lot Sub: 00408 00037 00000000
Location: 43 FRANKLIN HILL RD
Owner: BOGDANICH, GREGORY
View Value: $ 169,000
Subject: HILLS
Width: AVERAGE
Depth: TOP 25
Distance: CLOSE
Condition: 100
Notes:



Map Lot Sub: 00408 00052 00000000
Location: 3 HARDSCRABBLE LN
Owner: HOYT, KENDALL & ROUNDTREE, MA
View Value: $ 169,000 CU
Subject: HILLS
Width: WIDE
Depth: TOP 50
Distance: CLOSE
Condition: 40
Notes: UND



Map Lot Sub: 00408 00054 00000000
Location: 21 HARDSCRABBLE LN
Owner: TIMCHULA, JUDITH TTEE
View Value: $ 169,000
Subject: HILLS
Width: AVERAGE
Depth: TOP 25
Distance: CLOSE
Condition: 100
Notes:



Map Lot Sub: 00408 00071 00002000
Location: 84 FRANKLIN HILL RD
Owner: NOURSE SHIPTON FAMILY TRUST OF
View Value: $ 169,000
Subject: HILLS
Width: AVERAGE
Depth: TOP 25
Distance: CLOSE
Condition: 100
Notes:



Map Lot Sub: 00408 00073 00000000
Location: 70 FRANKLIN HILL RD
Owner: CULLER, DIANA
View Value: $ 169,000
Subject: HILLS
Width: AVERAGE
Depth: TOP 25
Distance: CLOSE
Condition: 100
Notes:



Map Lot Sub: 00410 00005 00000000
Location: 232 BAKER HILL RD
Owner: ROBY II TRUSTEE, DAVID M
View Value: $ 169,000
Subject: HILLS
Width: AVERAGE
Depth: TOP 25
Distance: CLOSE
Condition: 100
Notes:

Map Lot Sub: 00410 00036 00000000
Location: 43 PICO RD
Owner: LEWANDOWSKI ANN M
View Value: $ 169,000
Subject: HILLS
Width: TUNNEL
Depth: TOP 50
Distance: CLOSE
Condition: 100
Notes:

	Date	Book/Page	Type	Price
Most Recent Sale:	02/01/24	4850/149	Q I	$862,533
Current Assessment:				$822,200



Map Lot Sub: 00414 00015 00000000
Location: 53 SMITH MOUNTAIN RD
Owner: TENSEN, PAULA R
View Value: $ 169,000
Subject: HILLS
Width: AVERAGE
Depth: TOP 25
Distance: CLOSE
Condition: 100
Notes:



Map Lot Sub: 00415 00001 00000000
Location: 22 PONY HILL LN
Owner: SKELLY, JOHN R
View Value: $ 169,000
Subject: HILLS
Width: AVERAGE
Depth: TOP 25
Distance: CLOSE
Condition: 100
Notes:



Map Lot Sub: 00201 00079 00001000
Location: 21 PLEASANT ST
Owner: BALCH MERTIE U
View Value: $ 182,000
Subject: PASTORAL
Width: AVERAGE
Depth: TOP 50
Distance: CLOSE
Condition: 90
Notes: PL



Map Lot Sub: 00201 00090 00000000
Location: 16 PLEASANT ST
Owner: BOYDSTON, MICHELLE D
View Value: $ 182,000
Subject: PASTORAL
Width: AVERAGE
Depth: TOP 50
Distance: CLOSE
Condition: 90
Notes: PL



Map Lot Sub: 00402 00014 00000000
Location: 69 WASHBURN HILL RD
Owner: WASTE, WILLIAM H
View Value: $ 182,000
Subject: HILLS
Width: NARROW
Depth: TOP 25
Distance: DISTANT
Condition: 100
Notes:



Map Lot Sub: 00406 00022 00002000
Location: 288 ORFORD RD
Owner: CRAGER, MARK A. & SHELLY J. TT
View Value: $ 182,000
Subject: HILLS
Width: NARROW
Depth: TOP 25
Distance: DISTANT
Condition: 100
Notes:



Map Lot Sub: 00409 00099 00000000
Location: 92 WASHBURN HILL RD
Owner: MAPLE LEAF FARM LLC
View Value: $ 182,000
Subject: HILLS
Width: AVERAGE
Depth: TOP 25
Distance: DISTANT
Condition: 80
Notes: SSNL



Map Lot Sub: 00201 00063 00000000
Location: 7 HAMILTON LN
Owner: HORRELL CHARLES
View Value: $ 195,000
Subject: PASTORAL
Width: AVERAGE
Depth: TOP 50
Distance: CLOSE
Condition: 100
Notes:



Map Lot Sub: 00402 00085 00000000
Location: 100 RIVER RD
Owner: TUGBOAT CONSERVATION, LLC
View Value: $ 195,000
Subject: PASTORAL
Width: AVERAGE
Depth: TOP 50
Distance: CLOSE
Condition: 100
Notes:



Map Lot Sub: 00407 00053 00001000
Location: 215 ORFORD RD
Owner: KERIN, KEVIN DJ
View Value: $ 195,000
Subject: PASTORAL
Width: AVERAGE
Depth: TOP 50
Distance: CLOSE
Condition: 100
Notes:



Map Lot Sub: 00408 00002 00000000
Location: 39 PLEASANT ST
Owner: BIGLOW, JOHN R REVOCABLE TRUST
View Value: $ 195,000
Subject: PASTORAL
Width: AVERAGE
Depth: TOP 50
Distance: CLOSE
Condition: 100
Notes:



Map Lot Sub: 00409 00067 00000000
Location: 68 ISAAC PERKINS RD
Owner: PERKINS PIPER TRUSTEE, KATHERI
View Value: $ 195,000
Subject: PASTORAL
Width: AVERAGE
Depth: TOP 50
Distance: CLOSE
Condition: 100
Notes:



Map Lot Sub: 00410 00050 00000000
Location: 50 BLISS LN
Owner: BURGESS, GERALDINE VERA IRREV
View Value: $ 195,000
Subject: PASTORAL
Width: AVERAGE
Depth: TOP 50
Distance: CLOSE
Condition: 100
Notes:



Map Lot Sub: 00420 00022 00000000
Location: 622 DORCHESTER RD
Owner: REGEV, TOMER
View Value: $ 195,000
Subject: PASTORAL
Width: AVERAGE
Depth: TOP 50
Distance: CLOSE
Condition: 100
Notes:

	Date	Book/Page	Type	Price
Most Recent Sale:	08/03/26	5035/0054	Q I	$1,055,000
Current Assessment:				$1,238,300



Map Lot Sub: 00407 00060 00003000
Location: 7 TAVERN LN
Owner: TORTI, FRANK M & SARA M TTES
View Value: $ 208,000
Subject: HILLS
Width: WIDE
Depth: TOP 25
Distance: CLOSE
Condition: 100
Notes:



Map Lot Sub: 00408 00075 00001000
Location: 56 FRANKLIN HILL RD
Owner: FRANKLIN, ROBERT S
View Value: $ 221,000
Subject: HILLS
Width: NARROW
Depth: TOP 50
Distance: CLOSE
Condition: 80
Notes: SSNL



Map Lot Sub: 00414 00011 00001100
Location: 75 FLINT HILL RD
Owner: CASS, MARION E & DOIG, SJ TRUS
View Value: $ 221,000
Subject: HILLS
Width: NARROW
Depth: TOP 50
Distance: CLOSE
Condition: 80
Notes: SSNL



Map Lot Sub: 00201 00130 00000000
Location: 19 ROCKY HILL LN
Owner: HUDENKO, WILLIAM JOHN
View Value: $ 234,000
Subject: HILLS
Width: AVERAGE
Depth: TOP 25
Distance: DISTANT
Condition: 100
Notes:



Map Lot Sub: 00402 00018 00001000
Location: 106 PRESTON RD
Owner: KMN LLC
View Value: $ 234,000
Subject: HILLS
Width: TUNNEL
Depth: TOP 50
Distance: DISTANT
Condition: 100
Notes:



Map Lot Sub: 00402 00021 00000000
Location: 50 PRESTON RD
Owner: SMITH KERRINGTON D
View Value: $ 234,000
Subject: HILLS
Width: TUNNEL
Depth: TOP 50
Distance: DISTANT
Condition: 100
Notes:

Map Lot Sub: 00404 00011 00000000
Location: 161 NORTH THETFORD RD
Owner: TULLAR, BERNARD W & FRANCES S.
View Value: $ 234,000
Subject: HILLS
Width: AVERAGE
Depth: TOP 25
Distance: DISTANT
Condition: 100
Notes:



Map Lot Sub: 00406 00036 00000000
Location: 10 TAVERN LN
Owner: PEPIN REVOCABLE TRUST/TTE, CHA
View Value: $ 234,000
Subject: HILLS
Width: AVERAGE
Depth: TOP 25
Distance: DISTANT
Condition: 100
Notes:

	Date	Book/Page	Type	Price
Most Recent Sale:	04/28/26	5011/0660	Q I	$3,375,000
Current Assessment:				$3,348,100

Map Lot Sub: 00408 00062 00000000
Location: 53 ACORN HILL RD
Owner: ALLISON, V. BLAKE TTEE
View Value: $ 234,000
Subject: HILLS
Width: AVERAGE
Depth: TOP 25
Distance: DISTANT
Condition: 100
Notes:



Map Lot Sub: 00409 00098 00000000
Location: 136 WASHBURN HILL RD
Owner: BEVAN MICHAEL J
View Value: $ 234,000
Subject: HILLS
Width: AVERAGE
Depth: TOP 25
Distance: DISTANT
Condition: 100
Notes:

	Date	Book/Page	Type	Price
Most Recent Sale:	02/13/24	4851/540	Q I	$2,400,000
Current Assessment:				$2,593,000



Map Lot Sub: 00415 00016 00000000
Location: 67 POUT POND LN
Owner: KUNIHOLM JONATHAN MARTIN
View Value: $ 234,000
Subject: HILLS
Width: TUNNEL
Depth: TOP 50
Distance: DISTANT
Condition: 100
Notes:



Map Lot Sub: 00416 00018 00000000
Location: 196 PINNACLE RD
Owner: VAN VLECK, ROY T & EMILY T TTE
View Value: $ 234,000
Subject: HILLS
Width: AVERAGE
Depth: TOP 25
Distance: DISTANT
Condition: 100
Notes:



Map Lot Sub: 00407 00030 00000000
Location: 16 POST POND LN
Owner: STERN, KIMBERLY A M &
View Value: $ 247,000
Subject: HILLS
Width: NARROW
Depth: TOP 50
Distance: CLOSE
Condition: 90
Notes: PL



Map Lot Sub: 00404 00012 00000000
Location: 175 NORTH THETFORD RD
Owner: FOWLER LUCY
View Value: $ 260,000
Subject: HILLS
Width: AVERAGE
Depth: TOP 50
Distance: CLOSE
Condition: 75
Notes: SSNL/PL



Map Lot Sub: 00402 00001 00002000
Location: 89 WASHBURN HILL RD
Owner: FARID, AMRO M
View Value: $ 273,000
Subject: HILLS
Width: AVERAGE
Depth: TOP 50
Distance: CLOSE
Condition: 80
Notes: SSNL

Map Lot Sub: 00402 00071 00000000
Location: 264 RIVER RD
Owner: STADLER, JOHN
View Value: $ 273,000
Subject: HILLS
Width: AVERAGE
Depth: TOP 50
Distance: CLOSE
Condition: 80
Notes: SSNL



Map Lot Sub: 00403 00043 00000000
Location: 120 EAST THETFORD RD
Owner: HOWARD BRISTOL FAMILY TRUST 1-
View Value: $ 273,000
Subject: HILLS
Width: NARROW
Depth: TOP 50
Distance: CLOSE
Condition: 100
Notes:

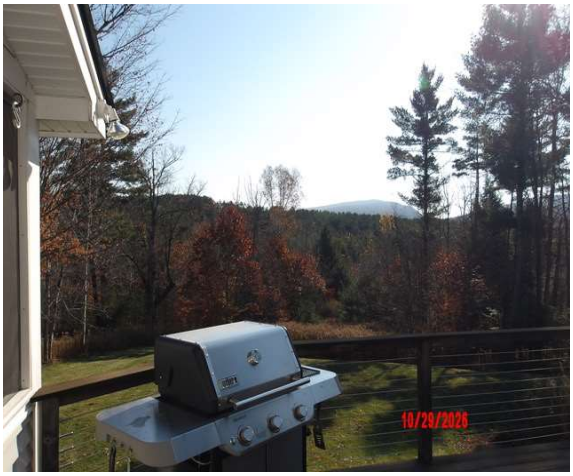


Map Lot Sub: 00403 00048 00000000
Location: 15 RECORDRIDGE LN
Owner: OLIVER LEON R TRUST REVOCABLE
View Value: $ 273,000
Subject: HILLS
Width: NARROW
Depth: TOP 50
Distance: CLOSE
Condition: 100
Notes:

Map Lot Sub: 00407 00063 00000000
Location: 23 CLOVER MILL LN
Owner: KEIFER, MARYBETH
View Value: $ 273,000
Subject: HILLS
Width: AVERAGE
Depth: TOP 50
Distance: CLOSE
Condition: 80
Notes: SSNL



Map Lot Sub: 00407 00067 00000000
Location: 19 CLOVER MILL LN
Owner: DAVIS, SCOTT C
View Value: $ 273,000
Subject: HILLS
Width: NARROW
Depth: TOP 50
Distance: CLOSE
Condition: 100
Notes:



Map Lot Sub: 00408 00074 00000000
Location: 66 FRANKLIN HILL RD
Owner: ROSS, SEAN T
View Value: $ 273,000
Subject: HILLS
Width: NARROW
Depth: TOP 50
Distance: CLOSE
Condition: 100
Notes:



Map Lot Sub: 00409 00030 00000000
Location: 8 ACORN HILL RD
Owner: RAYES, STEVE K
View Value: $ 273,000
Subject: HILLS
Width: NARROW
Depth: TOP 50
Distance: CLOSE
Condition: 100
Notes:

Map Lot Sub: 00414 00053 00000000
Location: 420 DORCHESTER RD
Owner: PANZER, ALISON E. TTE
View Value: $ 273,000
Subject: HILLS
Width: NARROW
Depth: TOP 50
Distance: CLOSE
Condition: 100
Notes:



Map Lot Sub: 00415 00009 00000000
Location: 58 HARDSCRABBLE LN
Owner: REICHSTETTER DANIELLA TTE & BE
View Value: $ 273,000
Subject: HILLS
Width: AVERAGE
Depth: TOP 50
Distance: CLOSE
Condition: 80
Notes: SSNL



Map Lot Sub: 00415 00020 00003000
Location: 84 POUT POND LN
Owner: TOENSING MARY-ELLEN TTE
View Value: $ 273,000
Subject: HILLS
Width: NARROW
Depth: TOP 50
Distance: CLOSE
Condition: 100
Notes:



Map Lot Sub: 00416 00020 00000000
Location: 25 PONY HILL LN
Owner: FOWLER, JOHN M
View Value: $ 286,000
Subject: HILLS
Width: WIDE
Depth: TOP 25
Distance: DISTANT
Condition: 100
Notes:



Map Lot Sub: 00201 00079 00002000
Location: 23 PLEASANT ST
Owner: BALCH, RUSSELL R
View Value: $ 299,000
Subject: PASTORAL
Width: AVERAGE
Depth: TOP 75
Distance: CLOSE
Condition: 100
Notes:



Map Lot Sub: 00404 00045 00000000
Location: 100 NORTH THETFORD RD
Owner: THEIS, JACOB & CALDWELL STEPHA
View Value: $ 299,000
Subject: PASTORAL
Width: AVERAGE
Depth: TOP 75
Distance: CLOSE
Condition: 100
Notes:

	Date	Book/Page	Type	Price
Most Recent Sale:	08/07/26	5036/0508	Q I	$1,275,000
Current Assessment:				$1,223,800

Map Lot Sub: 00410 00033 00001000
Location: 42 CLAFLIN LN
Owner: JEWELL HARRIS HOLDINGS LLC
View Value: $ 312,000
Subject: PASTORAL
Width: NARROW
Depth: TOP 100%
Distance: CLOSE
Condition: 100
Notes:



Map Lot Sub: 00405 00009 00000000
Location: 133 BRECK HILL RD
Owner: SAWYER, CHARLES & LINDA TTE
View Value: $ 325,000
Subject: HILLS
Width: AVERAGE
Depth: TOP 50
Distance: CLOSE
Condition: 95
Notes: PL



Map Lot Sub: 00404 00001 00000000
Location: 31 STORRS HILL LN
Owner: GANDIN KERRI
View Value: $ 338,000
Subject: HILLS
Width: AVERAGE
Depth: TOP 50
Distance: CLOSE
Condition: 100
Notes: FROM HSE



Map Lot Sub: 00404 00009 00000000
Location: 131 NORTH THETFORD RD
Owner: HINSLEY, MICHAEL
View Value: $ 338,000
Subject: HILLS
Width: AVERAGE
Depth: TOP 50
Distance: CLOSE
Condition: 100
Notes:



Map Lot Sub: 00404 00019 00000000
Location: 474 RIVER RD
Owner: MCKUSICK REVOCABLE FAMILY TR
View Value: $ 338,000
Subject: HILLS
Width: AVERAGE
Depth: TOP 50
Distance: CLOSE
Condition: 100
Notes:



Map Lot Sub: 00405 00005 00000000
Location: 99 BRECK HILL RD
Owner: HARTFORD, ALAN C
View Value: $ 338,000
Subject: HILLS
Width: AVERAGE
Depth: TOP 50
Distance: CLOSE
Condition: 100
Notes:



Map Lot Sub: 00407 00060 00004000
Location: 8 TAVERN LN
Owner: BURLISON BRETT A & TERESA TRUS
View Value: $ 338,000
Subject: HILLS
Width: AVERAGE
Depth: TOP 50
Distance: CLOSE
Condition: 100
Notes:



Map Lot Sub: 00407 00064 00000000
Location: 20 CULVER HILL LN
Owner: BRADLEY, RICHARD J
View Value: $ 338,000
Subject: HILLS
Width: AVERAGE
Depth: TOP 50
Distance: CLOSE
Condition: 100
Notes:

Map Lot Sub: 00407 00068 00000000
Location: 27 CLOVER MILL LN
Owner: HUDNUT, DANIEL H
View Value: $ 338,000
Subject: HILLS
Width: AVERAGE
Depth: TOP 50
Distance: CLOSE
Condition: 100
Notes:



Map Lot Sub: 00408 00035 00000000
Location: 30 CITADEL LN
Owner: SPENCE BRIAN C AND GLASS KIRST
View Value: $ 338,000
Subject: HILLS
Width: AVERAGE
Depth: TOP 50
Distance: CLOSE
Condition: 100
Notes:



Map Lot Sub: 00408 00040 00000000
Location: 83 FRANKLIN HILL RD
Owner: ROSEN DANIEL A & NATTIE ELIZA
View Value: $ 338,000
Subject: HILLS
Width: AVERAGE
Depth: TOP 50
Distance: CLOSE
Condition: 100
Notes:



Map Lot Sub: 00409 00027 00000000
Location: 26 ACORN HILL RD
Owner: DEINER STACIE G
View Value: $ 338,000
Subject: HILLS
Width: AVERAGE
Depth: TOP 50
Distance: CLOSE
Condition: 100
Notes:



Map Lot Sub: 00409 00029 00000000
Location: 20 ACORN HILL RD
Owner: CALDWELL ADAM MARTIN
View Value: $ 338,000
Subject: HILLS
Width: AVERAGE
Depth: TOP 50
Distance: CLOSE
Condition: 100
Notes:

	Date	Book/Page	Type	Price
Most Recent Sale:	05/29/24	4870/507	Q I	$910,000
Current Assessment:				$1,029,400



Map Lot Sub: 00409 00075 00000000
Location: 16 ISAAC PERKINS RD
Owner: HENNESSEY RORY
View Value: $ 338,000
Subject: HILLS
Width: AVERAGE
Depth: TOP 50
Distance: CLOSE
Condition: 100
Notes:



Map Lot Sub: 00411 00001 00000000
Location: 289 GOOSE POND RD
Owner: GALLAGHER, JOHN D TRUST
View Value: $ 338,000
Subject: HILLS
Width: AVERAGE
Depth: TOP 50
Distance: CLOSE
Condition: 100
Notes:



Map Lot Sub: 00411 00004 00000000
Location: 311 GOOSE POND RD
Owner: COLBECK TRUSTEE, SAMUEL C
View Value: $ 338,000
Subject: HILLS
Width: TUNNEL
Depth: TOP 100%
Distance: CLOSE
Condition: 100
Notes:



Map Lot Sub: 00414 00012 00000000
Location: 91 FLINT HILL RD
Owner: CARTER, VERA E
View Value: $ 338,000
Subject: HILLS
Width: AVERAGE
Depth: TOP 50
Distance: CLOSE
Condition: 100
Notes:



Map Lot Sub: 00414 00013 00000000
Location: 80 POUT POND LN
Owner: KAHN, DAVID O
View Value: $ 338,000
Subject: HILLS
Width: AVERAGE
Depth: TOP 50
Distance: CLOSE
Condition: 100
Notes:



Map Lot Sub: 00414 00026 00001000
Location: 74 FLINT HILL RD
Owner: FURSTENBERG, ERIC K
View Value: $ 338,000
Subject: HILLS
Width: AVERAGE
Depth: TOP 50
Distance: CLOSE
Condition: 100
Notes:



Map Lot Sub: 00414 00026 00002000
Location: 66 FLINT HILL RD
Owner: SWART, PETER D
View Value: $ 338,000
Subject: HILLS
Width: AVERAGE
Depth: TOP 50
Distance: CLOSE
Condition: 100
Notes:



Map Lot Sub: 00414 00065 00000000
Location: 46 POUT POND LN
Owner: ECK JONATHAN M & SARAH M TTES
View Value: $ 338,000
Subject: HILLS
Width: AVERAGE
Depth: TOP 50
Distance: CLOSE
Condition: 100
Notes:



Map Lot Sub: 00201 00132 00000000
Location: 12 ROCKY HILL LN
Owner: CONNELL, WILLIAM D
View Value: $ 364,000
Subject: HILLS
Width: NARROW
Depth: TOP 50
Distance: DISTANT
Condition: 100
Notes:



Map Lot Sub: 00403 00008 00000000
Location: 79 EAST THETFORD RD
Owner: ROBY TRUSTEE, DAVID M
View Value: $ 364,000
Subject: PASTORAL
Width: WIDE
Depth: TOP 75
Distance: CLOSE
Condition: 100
Notes:

	Date	Book/Page	Type	Price
Most Recent Sale:	12/14/24	4911/103	Q I	$895,000
Current Assessment:				$891,500

Map Lot Sub: 00403 00044 00000000
Location: 106 EAST THETFORD RD
Owner: BECK, TIMOTHY & WENDE TTE'S
View Value: $ 364,000
Subject: HILLS
Width: AVERAGE
Depth: TOP 50
Distance: DISTANT
Condition: 80
Notes: SSNL



Map Lot Sub: 00407 00097 00000000
Location: 65 PINNACLE RD
Owner: HOYT, RICHARD TAYLOR TRUSTEE
View Value: $ 364,000
Subject: HILLS
Width: AVERAGE
Depth: TOP 50
Distance: DISTANT
Condition: 80
Notes: OBST



Map Lot Sub: 00407 00114 00000000
Location: 42 HIGHBRIDGE RD
Owner: LAMBERT LISA A
View Value: $ 364,000
Subject: HILLS
Width: NARROW
Depth: TOP 50
Distance: DISTANT
Condition: 100
Notes:

	Date	Book/Page	Type	Price
Most Recent Sale:	05/22/25	4938/563	Q I	$2,200,000
Current Assessment:				$2,052,700



Map Lot Sub: 00408 00028 00000000
Location: 60 SPRING HILL LN
Owner: BAXTER, TERRY L
View Value: $ 364,000
Subject: HILLS
Width: NARROW
Depth: TOP 50
Distance: DISTANT
Condition: 100
Notes:



Map Lot Sub: 00416 00019 00000000
Location: 192 PINNACLE RD
Owner: GERAKOS JOSEPH J
View Value: $ 364,000
Subject: HILLS
Width: AVERAGE
Depth: TOP 50
Distance: DISTANT
Condition: 80
Notes: SSNL

	Date	Book/Page	Type	Price
Most Recent Sale:	04/03/25	4927/297	Q I	$1,400,000
Current Assessment:				$1,356,900



Map Lot Sub: 00401 00028 00000000
Location: 12 PELTON LN
Owner: NICHOLS, BENJAMIN J
View Value: $ 390,000
Subject: PASTORAL
Width: AVERAGE
Depth: TOP 100%
Distance: CLOSE
Condition: 100
Notes:



Map Lot Sub: 00408 00043 00000000
Location: 56 HORTON LN
Owner: DEANGELIS DANA G
View Value: $ 442,000
Subject: HILLS
Width: NARROW
Depth: TOP 75
Distance: DISTANT
Condition: 80
Notes: SSNL



Map Lot Sub: 00402 00017 00000000
Location: 66 WASHBURN HILL RD
Owner: KUNHARDT, DEBORAH W
View Value: $ 455,000
Subject: HILLS
Width: AVERAGE
Depth: TOP 50
Distance: DISTANT
Condition: 100
Notes:



Map Lot Sub: 00403 00033 00000000
Location: 70 LAMPHIRE HILL LN
Owner: SCHIFFMAN, JENNIFER S
View Value: $ 455,000
Subject: HILLS
Width: AVERAGE
Depth: TOP 50
Distance: DISTANT
Condition: 100
Notes:



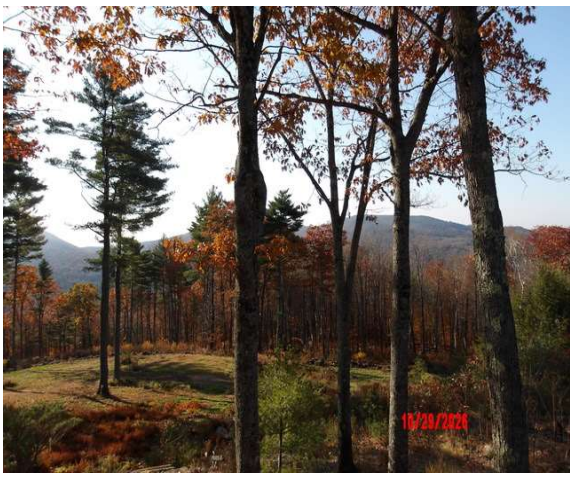
Map Lot Sub: 00404 00004 00000000
Location: 28 STORRS HILL LN
Owner: HENRIQUES, KATHLEEN R & HORACE
View Value: $ 455,000
Subject: HILLS
Width: AVERAGE
Depth: TOP 50
Distance: DISTANT
Condition: 100
Notes:



Map Lot Sub: 00405 00002 00000000
Location: 59 BRECK HILL RD
Owner: GEORGE P BEAL REVOCABLE TRUST
View Value: $ 455,000
Subject: HILLS
Width: AVERAGE
Depth: TOP 50
Distance: DISTANT
Condition: 100
Notes:



Map Lot Sub: 00407 00076 00003000
Location: 115 WHIPPLE HILL RD
Owner: LEE FRANCES P
View Value: $ 455,000
Subject: HILLS
Width: AVERAGE
Depth: TOP 50
Distance: DISTANT
Condition: 100
Notes:



Map Lot Sub: 00415 00019 00000000
Location: 75+77 POUT POND LN
Owner: EMAC25 LLC
View Value: $ 455,000
Subject: HILLS
Width: WIDE
Depth: TOP 50
Distance: DISTANT
Condition: 80
Notes: SSNL

	Date	Book/Page	Type	Price
Most Recent Sale:	07/29/25	4952/16	Q I	$2,000,000
Current Assessment:				$2,003,500



Map Lot Sub: 00416 00016 00000000
Location: 16 DAVISON LN
Owner: KILLEBREW, PAUL K JR
View Value: $ 455,000
Subject: HILLS
Width: AVERAGE
Depth: TOP 50
Distance: DISTANT
Condition: 100
Notes:



Map Lot Sub: 00417 00005 00000000
Location: 128 ORFORDVILLE RD
Owner: PERCIBALLI WILLIAM J
View Value: $ 455,000
Subject: HILLS
Width: AVERAGE
Depth: TOP 50
Distance: DISTANT
Condition: 100
Notes:



Map Lot Sub: 00420 00028 00000000
Location: 500 DORCHESTER RD
Owner: LACROIX, KYLE T
View Value: $ 455,000
Subject: HILLS
Width: AVERAGE
Depth: TOP 50
Distance: DISTANT
Condition: 100
Notes:



Map Lot Sub: 00405 00008 00000000
Location: 125 BRECK HILL RD
Owner: ALEX NUNEZ REVOCABLE TRUST 2/1
View Value: $ 507,000
Subject: HILLS
Width: AVERAGE
Depth: TOP 75
Distance: CLOSE
Condition: 100
Notes:



Map Lot Sub: 00405 00046 00000000
Location: 80 BRECK HILL RD
Owner: RICH, AARON W
View Value: $ 507,000
Subject: HILLS
Width: AVERAGE
Depth: TOP 75
Distance: CLOSE
Condition: 100
Notes:



Map Lot Sub: 00405 00047 00000000
Location: 68 BRECK HILL RD
Owner: MACKINTOSH, DUNCAN C & ANN TRU
View Value: $ 507,000
Subject: HILLS
Width: AVERAGE
Depth: TOP 75
Distance: CLOSE
Condition: 100
Notes:



Map Lot Sub: 00407 00058 00001000
Location: 226 ORFORD RD
Owner: RUSS, DAVID H TRUST
View Value: $ 507,000
Subject: HILLS
Width: WIDE
Depth: TOP 75
Distance: CLOSE
Condition: 80
Notes: SSNL



Map Lot Sub: 00407 00066 00000000
Location: 63 WHIPPLE HILL RD
Owner: LYNCH TRUSTEE, DANIEL T.
View Value: $ 507,000
Subject: HILLS
Width: AVERAGE
Depth: TOP 75
Distance: CLOSE
Condition: 100
Notes:



Map Lot Sub: 00407 00130 00000000
Location: 7 MASA MOREY LN
Owner: PHETTEPLACE, GARY E & KAREN C
View Value: $ 507,000
Subject: HILLS
Width: AVERAGE
Depth: TOP 75
Distance: CLOSE
Condition: 100
Notes:



Map Lot Sub: 00408 00058 00000000
Location: 82 ACORN HILL RD
Owner: FURSTENBERG TRUSTEES, CHARLOT
View Value: $ 507,000
Subject: HILLS
Width: AVERAGE
Depth: TOP 75
Distance: CLOSE
Condition: 100
Notes:



Map Lot Sub: 00401 00048 00000000
Location: 20 HEWS LN
Owner: LYME RED HOUSE, LLC
View Value: $ 520,000
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 50
Distance: DISTANT
Condition: 80
Notes: OBST



Map Lot Sub: 00410 00041 00000000
Location: 7 BLISS LN
Owner: ROBY, JENNIFER WINTHROP TTEE
View Value: $ 546,000
Subject: HILLS
Width: AVERAGE
Depth: TOP 100%
Distance: CLOSE
Condition: 80
Notes: SSNL



Map Lot Sub: 00407 00073 00000000
Location: 95 WHIPPLE HILL RD
Owner: PRICE, SAMUEL P
View Value: $ 572,000
Subject: HILLS
Width: WIDE
Depth: TOP 50
Distance: DISTANT
Condition: 100
Notes:



Map Lot Sub: 00407 00110 00000000
Location: 100 HIGHBRIDGE RD
Owner: TIMOTHY KEANE III
View Value: $ 572,000
Subject: HILLS
Width: WIDE
Depth: TOP 50
Distance: DISTANT
Condition: 100
Notes:

	Date	Book/Page	Type	Price
Most Recent Sale:	08/06/24	4883/815	Q I	$2,825,000
Current Assessment:				$2,733,600



Map Lot Sub: 00408 00055 00000000
Location: 18 HARDSCRABBLE LN
Owner: SCHMOKER, JOSEPH D.
View Value: $ 572,000
Subject: HILLS
Width: WIDE
Depth: TOP 50
Distance: DISTANT
Condition: 100
Notes:

	Date	Book/Page	Type	Price
Most Recent Sale:	09/29/26	5048/668	Q I	$2,200,000
Current Assessment:				$2,196,400



Map Lot Sub: 00408 00063 00000000
Location: 67 ACORN HILL RD
Owner: RICKER, AMY
View Value: $ 611,000
Subject: HILLS
Width: PANORAMIC
Depth: TOP 50
Distance: DISTANT
Condition: 100
Notes:

Map Lot Sub: 00405 00042 00002000
Location: 738 RIVER RD
Owner: MEYER ROBERT S
View Value: $ 637,000
Subject: HILLS
Width: WIDE
Depth: TOP 75
Distance: CLOSE
Condition: 100
Notes:

Map Lot Sub: 00405 00044 00000000
Location: 122 BRECK HILL RD
Owner: SNYDER EMILY A
View Value: $ 637,000
Subject: HILLS
Width: WIDE
Depth: TOP 75
Distance: CLOSE
Condition: 100
Notes:



Map Lot Sub: 00407 00135 00000000
Location: 24 PINNACLE RD
Owner: MULVIHILL, PETER G
View Value: $ 637,000
Subject: HILLS
Width: WIDE
Depth: TOP 75
Distance: CLOSE
Condition: 100
Notes:



Map Lot Sub: 00408 00038 00000000
Location: 57 FRANKLIN HILL RD
Owner: BLISKA JAMES B
View Value: $ 637,000
Subject: HILLS
Width: WIDE
Depth: TOP 75
Distance: CLOSE
Condition: 100
Notes:



Map Lot Sub: 00408 00039 00000000
Location: 73 FRANKLIN HILL RD
Owner: CLARK TRUST
View Value: $ 637,000
Subject: HILLS
Width: WIDE
Depth: TOP 75
Distance: CLOSE
Condition: 100
Notes:

Map Lot Sub: 00201 00134 00000000
Location: 51 HIGH ST
Owner: BERK, VINCENT
View Value: $ 650,000
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 50
Distance: DISTANT
Condition: 100
Notes:



Map Lot Sub: 00401 00003 00000000
Location: 30 PRESTON RD
Owner: KLING, ERNST
View Value: $ 689,000
Subject: HILLS
Width: AVERAGE
Depth: TOP 75
Distance: DISTANT
Condition: 100
Notes:



Map Lot Sub: 00401 00013 00002000
Location: 20 PRESTON RD
Owner: JAMES V A KELSEY TRUST DATED 0
View Value: $ 689,000
Subject: HILLS
Width: AVERAGE
Depth: TOP 75
Distance: DISTANT
Condition: 100
Notes:

	Date	Book/Page	Type	Price
Most Recent Sale:	07/05/25	4953/559	Q I	$0
Current Assessment:				$2,244,600



Map Lot Sub: 00403 00031 00000000
Location: 41 LAMPHIRE HILL LN
Owner: TIMOTHY DOUGLAS TREFREN
View Value: $ 689,000
Subject: HILLS
Width: AVERAGE
Depth: TOP 75
Distance: DISTANT
Condition: 100
Notes:



Map Lot Sub: 00404 00034 00000000
Location: 25 BRECK HILL RD
Owner: KNAUS, DARIN A
View Value: $ 689,000
Subject: HILLS
Width: AVERAGE
Depth: TOP 100%
Distance: CLOSE
Condition: 100
Notes:



Map Lot Sub: 00407 00069 00000000
Location: 28 CLOVER MILL LN
Owner: NILES, NATHANIAL W. II & JILL
View Value: $ 689,000
Subject: HILLS
Width: WIDE
Depth: TOP 75
Distance: DISTANT
Condition: 80
Notes: SSNL

Map Lot Sub: 00410 00042 00000000
Location: 31 BLISS LN
Owner: HAMMOND, BRUCE W
View Value: $ 689,000
Subject: HILLS
Width: AVERAGE
Depth: TOP 100%
Distance: CLOSE
Condition: 100
Notes:



Map Lot Sub: 00402 00044 00000000
Location: 19 MAPLE LN
Owner: HARTMAN GREGG S & SARAH H DAVI
View Value: $ 715,000
Subject: HILLS
Width: WIDE
Depth: TOP 50
Distance: EXTREME DISTANT
Condition: 100
Notes:



Map Lot Sub: 00404 00035 00000000
Location: 7 GREGORY RD
Owner: JOHN AND SUSAN CHEW TRUST DATE
View Value: $ 728,000
Subject: HILLS
Width: NARROW
Depth: TOP 100%
Distance: DISTANT
Condition: 100
Notes:



Map Lot Sub: 00405 00029 00000000
Location: 639 RIVER RD
Owner: HANLON, GREG
View Value: $ 728,000
Subject: HILLS
Width: NARROW
Depth: TOP 100%
Distance: DISTANT
Condition: 100
Notes:

Map Lot Sub: 00408 00029 00000000
Location: 60 ROCKY HILL LN
Owner: BIRKELAND BRYAN B TRUSTEE
View Value: $ 819,000
Subject: MOUNTAINS
Width: AVERAGE
Depth: TOP 50
Distance: EXTREME DISTANT
Condition: 100
Notes:



Map Lot Sub: 00405 00050 00000000
Location: 52 BRECK HILL RD
Owner: DALL TRUSTEE, HENRY A
View Value: $ 858,000
Subject: HILLS
Width: WIDE
Depth: TOP 75
Distance: DISTANT
Condition: 100
Notes:

Map Lot Sub: 00416 00012 00000000
Location: 41 DAVISON LN
Owner: GOLDBERG DONNA TRUSTEE
View Value: $ 858,000
Subject: HILLS
Width: WIDE
Depth: TOP 100%
Distance: CLOSE
Condition: 100
Notes:

	Date	Book/Page	Type	Price
Most Recent Sale:	12/17/24	4911/246	Q I	$3,700,000
Current Assessment:				$3,629,100



Map Lot Sub: 00404 00038 00000000
Location: 34 BRECK HILL RD
Owner: CARPENTER SETH B TRUSTEE
View Value: $ 910,000
Subject: HILLS
Width: AVERAGE
Depth: TOP 100%
Distance: DISTANT
Condition: 100
Notes:



Map Lot Sub: 00404 00039 00000000
Location: 30 BRECK HILL RD
Owner: BOLINGER, MARK A
View Value: $ 910,000
Subject: HILLS
Width: AVERAGE
Depth: TOP 100%
Distance: DISTANT
Condition: 100
Notes:



Map Lot Sub: 00407 00131 00000000
Location: 43 MASA MOREY LN
Owner: SARGENT SOLE TRUSTEE, AVERY B
View Value: $ 923,000
Subject: HILLS
Width: PANORAMIC
Depth: TOP 75
Distance: DISTANT
Condition: 100
Notes:



Map Lot Sub: 00408 00047 00001000
Location: 36 HORTON LN
Owner: BROMLEY, DAVID J
View Value: $ 1,014,000
Subject: MOUNTAINS
Width: WIDE
Depth: TOP 50
Distance: EXTREME DISTANT
Condition: 100
Notes:



Map Lot Sub: 00416 00010 00000000
Location: 226 PINNACLE RD
Owner: CLARK, RAY G AND CHRISTINA NL
View Value: $ 1,066,000
Subject: HILLS
Width: WIDE
Depth: TOP 75
Distance: EXTREME DISTANT
Condition: 100
Notes:



Map Lot Sub: 00408 00057 00003000
Location: 146 ACORN HILL RD
Owner: SEELIG, ROBERT L
View Value: $ 1,651,000
Subject: MOUNTAINS
Width: PANORAMIC
Depth: TOP 75
Distance: EXTREME DISTANT
Condition: 100
Notes:

C. Building Grading

B5 – Bare Minimum House - Minimum camp. Typically, no interior finish, foundation, central heat, plumbing or electric service.

B4 – Below Minimum House - Basic camp style construction, typically no interior finish, may lack central heat. May lack plumbing and/or electric service. Typically, no foundation.

B3 - Minimum House - Average camp style construction. No specific style and having minimal interior and/or exterior finish and features. May not have enclosed foundation and may lack water, sewer or electric.

B2 - Basic Weather Tight House - Very plain shelter with few doors or windows, low grade design interior and exterior. Typically, without an enclosed foundation.

B1 - Below Average House - Basic box, minimal to no fenestration, little to no design, low quality materials and windows may consist of a mix of average grade material and low grade design or may be an average house without an enclosed foundation.

A0 - Average House - Basic box, reasonable number of windows, may be double hung single pane with or without storm windows or double pane windows, no extras, plain interior and exterior.

A1 - Above Average House - Typically more than a box with some design features, roof overhang, and upgraded windows or not, may have some angles or roof cuts, appealing layout of windows and initial appeal somewhat better than average. Generally, above average materials for trim and floor finish.

A2 - Good Quality House - Generally of good to high quality materials or a mix of average and high, has good exterior trim design normally with roof overhang, some designer roof cover and/or trim accents, not plain, windows are typically casement or Thermopane, entrance may be elaborate, roof may have multiple angles.

A3 - Very Good Quality House - All of A2 above, but also custom work on trim, kitchen and 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.



B4 -- AVG-30 (00408 00013 00000000)



B2 -- AVG-20 (00405 00004 00000000)



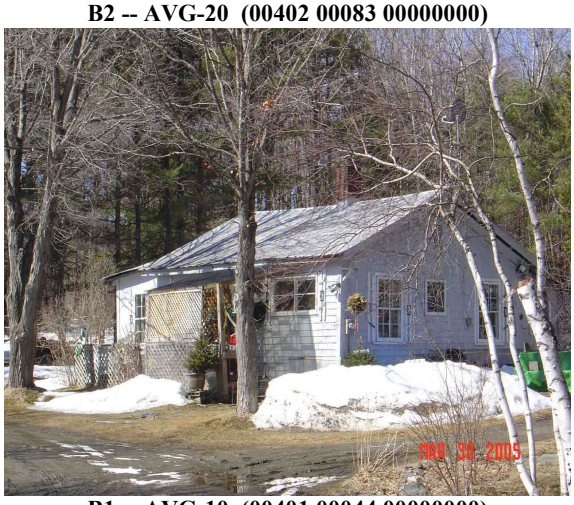
B2 -- AVG-20 (00201 00119 00000000)



B2 -- AVG-20 (00402 00083 00000000)



B2 -- AVG-20 (00403 00017 00000000)



B1 -- AVG-10 (00401 00044 00000000)



B1 -- AVG-10 (00201 00001 00000000)



B1 -- AVG-10 (00201 00004 00000000)



A0 -- AVG (00201 00019 00000000)



A0 -- AVG (00201 00079 00002000)



A0 -- AVG (00201 00080 00000020)



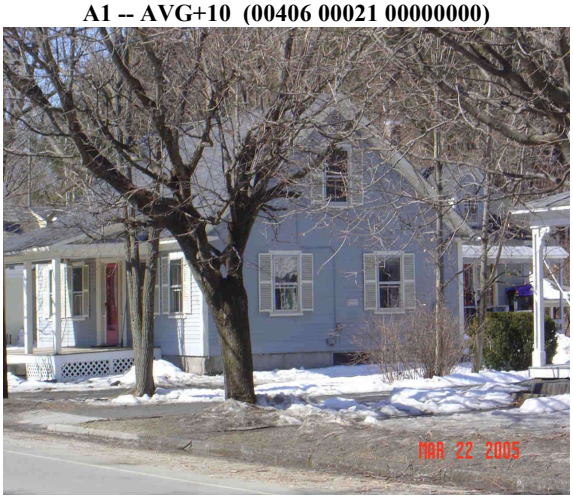
A0 -- AVG (00407 00057 00000000)



A1 -- AVG+10 (00406 00021 00000000)



A1 -- AVG+10 (00201 00015 00000000)



A1 -- AVG+10 (00201 00056 00000000)



A1 -- AVG+10 (00421 00018 00000000)



A2 -- AVG+20 (00201 00092 00000000)



A2 -- AVG+20 (00201 00029 00000000)



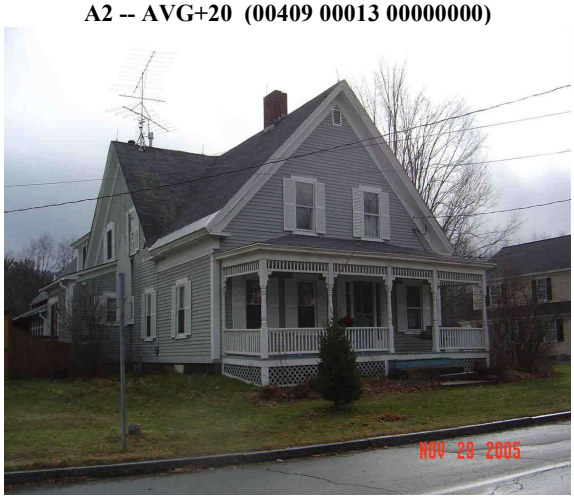
A2 -- AVG+20 (00404 00015 00000000)



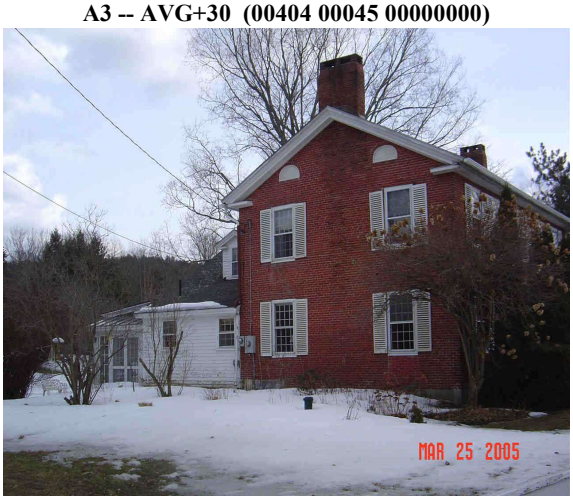
A2 -- AVG+20 (00409 00013 00000000)



A3 -- AVG+30 (00404 00045 00000000)



A3 -- AVG+30 (00201 00040 00000000)



A3 -- AVG+30 (00404 00013 00000000)



A4 -- EXC (00403 00033 00000000)



A4 -- EXC (00408 00033 00000000)



A5 -- EXC+10 (00415 00020 00002000)



A5 -- EXC+10 (00402 00043 00000000)



A5 -- EXC+10 (00402 00073 00000000)



A6 -- EXC+20 (00201 00017 00000000)



A6 -- EXC+20 (00407 00125 00001000)



A6 -- EXC+20 (00404 00030 00000000)



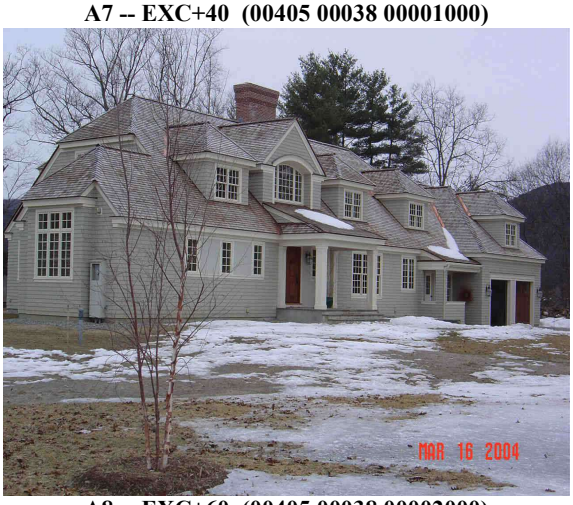
A7 -- EXC+40 (00406 00036 00000000)



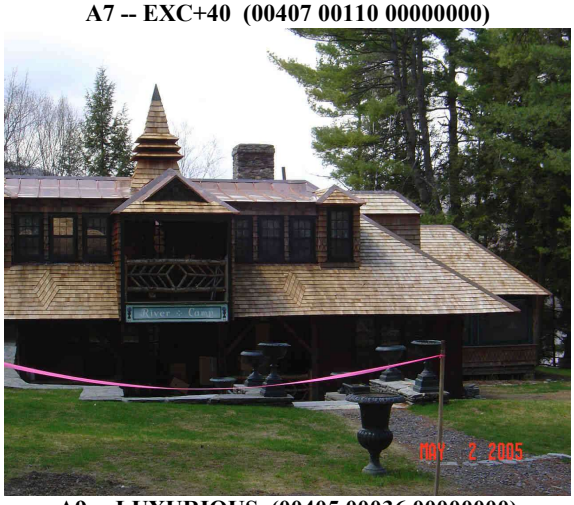
A7 -- EXC+40 (00405 00038 00001000)



A7 -- EXC+40 (00407 00110 00000000)



A8 -- EXC+60 (00405 00038 00002000)



A9 -- LUXURIOUS (00405 00036 00000000)